

NOTICE

Notice is hereby given that the Mayor and City Council will hold a Work Session on Tuesday, June 16, 2020 in the Public Safety Training Room (Lower Level), 275 West Main, from 5:30-6:30 pm.

DISCUSSION ITEMS

1. Discussion Regarding The Orchard Subdivision
2. Discussion Regarding the Enhancement of Council-Public Communications
3. Training Video – ULCT (2020 Utah Land Use Class – Part 1)
4. Other

If you are planning to attend this Public Meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City Office ten or more hours in advance and we will, within reason, provide what assistance may be required.

CERTIFICATE OF MAILING

The undersigned duly appointed City Recorder for the municipality of Santaquin City hereby certifies that a copy of the foregoing Notice and Agenda was e-mailed to the Payson Chronicle, Payson, UT, 84651.

By: K. Aaron Shirley, City Recorder

NOTICE

Notice is hereby given that the City Council of the City of Santaquin will hold a City Council Meeting on Tuesday, June 16, 2020, 275 W Main, at 7:00 pm, room Court Room/Council Chambers (2nd Floor).

All Santaquin City Public Meetings Will Be Held Both Online and In-Person (Temporary Restrictions on In-Person Attendees while responding to Coronavirus public gathering restrictions):

- **YouTube Live** - All Santaquin City public meetings will be shown live on the **Santaquin City YouTube Channel**, which can be found at:

https://www.youtube.com/channel/UCTzZT_yW2H2Hd-58M2_ddSw

or by searching for Santaquin City Channel on YouTube.

- **Public Comment & Public Hearing Participation** – As with all City Council and Planning Commission Meetings, we will continue to invite the public to provide “Public Comment” (30-minute duration, maximum of 5-minutes per comment). We will also continue to hold Public Hearings, as needed and required on specific issues. We invite the public to provide comment in the following ways:
 - **By Email** – Comments will be accepted by email up to 5:00 P.M. on the date of the meeting. Comments will be read during the meeting and made part of the official record of the city. Comments should be submitted to PublicComment@Santaquin.org
 - **By Telephone** – For those who would like to have their own voice heard during the Public Comment or Public Hearing periods, please submit an email to PublicComment@Santaquin.org providing us your Telephone Number. When it is your turn to speak, a Santaquin City staff member will call you and put you on speakerphone so that you can personally share your comments within the meeting.
 - **In Person** – For those who would like to attend in person, we welcome you but ask that you follow all public health guidelines regarding hygiene as outline by the Utah Health Department

AGENDA

1. ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. INVOCATION/INSPIRATIONAL THOUGHT
4. DECLARATION OF ANY CONFLICT OF INTEREST
5. CONSENT AGENDA
 - a. Minutes:
 1. June 2, 2020 – City Council Work Meeting Minutes
 2. June 2, 2020 – City Council Regular Meeting Minutes
 - b. Bills:
 1. \$717,368.46
6. PUBLIC FORUM, BID OPENINGS, AWARDS, AND APPOINTMENTS
7. FORMAL PUBLIC HEARING
 - a. PUBLIC HEARING TO ALLOW PUBLIC INPUT REGARDING (A) THE ISSUANCE AND SALE BY SANTAQUIN CITY, UTAH OF NOT MORE THAN \$7,100,000 AGGREGATE PRINCIPAL AMOUNT OF SALES TAX REVENUE BONDS, SERIES 2020; AND (B) ANY POTENTIAL ECONOMIC IMPACT THAT THE PROJECT TO BE FINANCED WITH THE PROCEEDS OF THE SERIES 2020 BONDS ISSUED UNDER THE ACT MAY HAVE ON THE PRIVATE SECTOR; AND RELATED MATTERS.
 - b. Public Hearing Regarding the FY2020-21 Santaquin City Budget, FY2020-21 Interfund Transfers, and for the Santaquin Community Development Agency, Santaquin Local Building Authority and Santaquin Water District FY2020-21 Budgets
8. BUILDING PERMIT & BUSINESS LICENSE REPORT
9. NEW BUSINESS & ADOPTION OF ORDINANCES AND RESOLUTIONS

- a. Ordinance 06-01-2020 "An Ordinance Amending Santaquin City Code to Require Landscaping in the Front and Side Yards of Every New Residential Dwelling Unit."
- b. Resolution 06-01-2020 "A Resolution Modifying the Consolidated Fee Schedule"
- c. Resolution 06-02-2020 "A Resolution Approving the Required Annual Fraud Risk Assessment (*Newly required by the Utah State Auditor's Office for all Governmental Entities in Utah*)"
- d. Resolution 06-03-2020 "A Resolution Approving the Certified Property Tax Rate for FY2020-21"
- e. Resolution 06-04-2020 "A Resolution Approving the FY2020-21 Santaquin City Final Budget"

10. CONVENE OF THE SANTAQUIN COMMUNITY DEVELOPMENT AGENCY

- a. Resolution 06-01-2020-CDA "A Resolution Approving the FY2020-21 Santaquin Community Development Agency Budget"

11. CONVENE OF THE SANTAQUIN LOCAL BUILDING AUTHORITY

- a. Resolution 06-01-2020-LBA "A Resolution Approving the FY2020-21 Santaquin Local Building Authority Budget"

12. CONVENE OF THE SANTAQUIN WATER DISTRICT

- a. Resolution 06-01-2020-SWD "A Resolution Approving the FY2020-21 Santaquin Water District Budget"

13. REPORTS OF OFFICERS, STAFF, BOARDS, AND COMMITTEES

- a. City Manager Benjamin Reeves
- b. Assistant City Manager Norman Beagley
- c. Community Development Director Jason Bond

14. REPORTS BY MAYOR AND COUNCIL MEMBERS

- a. Council Members
- b. Mayor Hunsaker

15. EXECUTIVE SESSION (May be called to discuss the character, professional competence, or physical or mental health of an individual)

16. EXECUTIVE SESSION (May be called to discuss the pending or reasonably imminent litigation, and/or purchase, exchange, or lease of real property)

17. ADJOURNMENT

If you are planning to attend this Public Meeting and, due to a disability, need assistance in understanding or participating in the meeting, please notify the City ten or more hours in advance and we will, within reason, provide what assistance may be required.

CERTIFICATE OF MAILING/POSTING

The undersigned duly appointed City Recorder for the municipality of Santaquin City hereby certifies that a copy of the foregoing Notice and Agenda was e-mailed to the Payson Chronicle, Payson, UT, 84651, posted on www.santaquin.org, as well as posted on the State of Utah's Public Website.

BY: _____
K. Aaron Shirley, City Recorder



The work meeting was called to order by Mayor Kirk Hunsaker at 5:00 p.m.

Council Members Attending: Mayor Kirk Hunsaker, Council Member Nicholas Miller, Council Member Betsy Montoya, Council Member Lynn Mecham, Council Member David Hathaway

Other's Attending: City Manager Benjamin Reeves, Assistant City Manager Norm Beagley, Community Development Director Jason Bond, City Attorney Brett Rich, Summit Creek Irrigation Board

DISCUSSION ITEMS

Discussion Regarding Orchard Days – COVID-19

Community Services Event's Coordinator Amy Johnson explained that they are making preparations for what Orchard Days would look like with the State of Utah in phase yellow and green. Even within a phase green Utah may make modifications to their restrictions as they've done in phase yellow.

Johnson then said that the biggest concern is the rodeo as that would be the largest gathering that gathers consistently 1,500 people on the first day and 3,000 in the second day and getting a county mass gathering permit is questionable even if the rodeo is scaled down by half.

Council Member Hathaway said he thought that Utah would be in phase green by August for Orchard Days but that there are still questions on what the restrictions would look like for green. Amy Johnson said that she thought she would plan for Orchard Days for both green and yellow and if it needed to be canceled then that would be easier than last minute trying to organize such a huge event.

Community Services Director John Bradley asked what the Council thought about a modified drive-by parade in case of a phase yellow or restricted phase green. Council Member Montoya said that she would be in favor of that if restrictions were still in place.

Council Member Hathaway recommended that perhaps for the rodeo the bleachers could be taken out and circles could be painted on the rodeo grounds six feet apart and those could fill in. Amy Johnson and John Bradley said that was a good idea that could be implemented.

Bradley asked if it was okay to move forward with preparations for Orchard Days for the next two weeks and then check back in with the Council and the Council agreed that was the best option.

Discussion Regarding a Review of the Current General Plan

Community Development Director Jason Bond said that after the Council has gone through the current General Plan and marked up their opinions, it sounds like the current plan isn't that far off from what works for the Council.

Council Member Montoya asked that an annexation policy be put into the General Plan so that any annexation application over a certain impact threshold - to be defined – should require the applicant to pay for, at least a portion of, the infrastructure studies and plan updates for the city.

Council Member Miller said that there is good substance in the current General Plan but that it needs to be more concise and better focused. Council Member Hathaway agreed as he showed a page of the General Plan and said that it lacked the focus and specificity that Miller referenced.

Council Member Miller said that he hoped the contractor for the General Plan could 1) pitch some ideas of what they've thought would work for Santaquin, as they've worked with cities of similar sizes and situations, 2) have the Council determine what they like from the contractor's proposals and 3) go and get community input.

City Manager Reeves asked what the Council expected in terms of community involvement for the scope of work. Council Member Bowman said she thought town hall meetings would be the best way to go.

The Council debated whether they should do a Request for Proposal process which is price focused or a Request for Qualifications process which is qualification focused but might attract firms that are out of the city's budget.

Other

ADJOURNMENT

Mayor Hunsaker adjourned the meeting at 6:30 p.m.

Kirk F. Hunsaker, Mayor

K. Aaron Shirley, City Recorder



The meeting was called to order by Mayor Kirk Hunsaker at 7:00 p.m.

Council Members Attending: Mayor Kirk Hunsaker, Council Member Nicholas Miller, Council Member Betsy Montoya, Council Member Lynn Mecham, Council Member David Hathaway, Council Member Jennifer Bowman

Other's Attending: City Manager Benjamin Reeves, Assistant City Manager Norm Beagley, Community Development Director Jason Bond, Legal Counsel Brett Rich

PLEDGE OF ALLEGIANCE

Led by Council Member Miller.

INVOCATION/INSPIRATIONAL THOUGHT

Jason Bond offered an invocation.

Mayor Hunsaker gave a public report on COVID-19 and recommended that all residents of Santaquin abide by the guidelines given by the state of Utah for code yellow.

CONSENT AGENDA

Minutes:

May 19, 2020 – City Council Meeting Minutes
May 19, 2020 – City Council Work Meeting Minutes

Bills: \$198,894.97

Other:

Motion: Council Member Miller motioned to approve the consent agenda.

Council Member Hathaway seconded the motion.

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

PUBLIC FORUM, AWARDS, & APPOINTMENTS

Employee of the Month Award – Jenna Worthen

Penny Reeves presented the Employee of the Month award to Jenna Worthen and read the following:

“Jenna Worthen is Santaquin City’s June 2020 Employee of the Month. She is our Police Department’s Administrative Assistant. Jenna has been with the city for about six years. She started working with the city as a part-time recreation clerk but transferred to the police department after a short period of time and then was promoted into a full-time position. When asked, Jenna explains that she loves being in the police department because it feels like being with family. All the officers and staff in the department have each other’s backs and treat one another with respect. She also enjoys the daily challenge of the job.

Jenna’s position is centralized to the department and she is fantastic at keeping things organized and running smoothly. She acts as the liaison between the police department and the public, attorneys, state and federal agencies, and other city departments.



Chief Hurst shares, “Jen is not a just a spoke in the wheel but the actual hub that keeps the wheel moving forward. Her work ethic and skill set attract a lot of professional attention from other agencies and other city departments. Despite more lucrative offers, Jen has chosen to remain loyal to the police department. On a personal level, she is the type of woman you hope your daughters grow up to be like and the kind of woman you hope your son would marry.”

Jenna and her husband Carter have lived in Santaquin for the past four years. She grew up in Spokane, Washington, lived in Brazil for 18 months while serving a mission, then met and married her husband at BYU. They have one sweet little boy.

Thanks for being such a great employee for Santaquin City Jenna!”

Jenna said she felt privileged to work in the city and thanked the Council for their hours of service.

A photo was taken with the Mayor.

Appointment of Recreation, Arts, and Parks (RAP) Tax Committee Members

Mayor Hunsaker presented his appointments to the Council for consideration to the RAP Tax Committee including Sara Olson, Sarah Jorgensen, Bob Condor, Chad Sperry, Jessica Tolman, Nick Miller, and John Bradley.

Motion: Council Member Bowman gave a motion of confidence for the Mayor's appointments to the RAP Tax Committee.

Council Member Mecham seconded the motion.

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

Public Forum

Name(s):

Jeffrey Siddoway

Comment:

Esteemed Council Members,

I would like to express my agreement in the recommendation of Mr. Gunnell, Mrs. Tolman, and Mr. Adcock from the Planning Commission in regards to the proposal to rezone approximately 36 acres of Commercially zoned land to Residential land. Moving this 35 acres of C-1 zoned land to Residential would be a mistake for the City at this time.

While the proposed development is a very effective step in the right direction of residential development within the City, as opposed to the recent push for an excessive amount of high-density housing, most would prefer this proposal have 50% or more of the units as single family homes, not just 25%, but it is a step in the right direction. However, as the aforementioned commissioners have explained, the location of this development is not the most effective location, so I don't need to reiterate their logic.

I have taken the time to review the Zoning Map from February 2019 that is posted on the City website. While analyzing that map I compared the lots in the C-1 zones to the Utah County Parcel Map. I found, as was noted in a City Council meeting last month, that we have about 222 acres of C-1 zoned land. Of that land, I found that about 139 acres of that has not been developed. (It was stated in that meeting that 178.45 acres were vacant, I am not 100% certain where our methodology differs, but I'm guessing it's because I considered the land that houses Macey's as developed considering development for that land has been planned, and I thought approved.)

If developers in the future decide to follow suit with this developer, that is, committing to develop 53 acres of C-1 land, but only if they can convert 67% of that land to Residential. That would cut our 139

vacant C-1 land to only 46 acres - or the 178.45 acres to 58.9 acres. We cannot cut into our C-1 land and lose the opportunity of the commerce we desperately need to grow our infrastructure and community as a whole. We are giving up too much if this land is rezoned. Why don't we work with the developer to find 50+ acres of currently zoned Residential land to convert 17 acres of that to C-1, so the development can still go in, just in a more appropriate location?

An unofficial straw poll posted on a Santaquin Facebook page has shown that 350 people do not approve of this rezone, while only 3 approved. City Council members have been elected to represent the voice of the people. We trust you will listen to us and consider our opinions over that of any given developer. If your opinion, and actions, contradict the residents' opinion, you should have a strong enough argument to win us over to your side. If you can't win us over, you have an obligation to side with the People, regardless of your personal opinion. Thank you for your time.

Thank you

Name(s):

Todd Rowley

Comment:

Dear Santaquin City Council Member,

As you know, our farm, Rowley's South Ridge Farms, Inc. has submitted two letters of protest with reference to changing the Trent Mehlhoff property from commercial zoning to an R-10 residential zone (please reference our previous letters).

We would like to make some further observations and comments with reference to this zoning change. Mr. Mehlhoff referenced a decline in the orchards in Orem several years ago. We happened to grow up in Orem and were an active observer of orchard conditions during this time when Orem was under a great deal of growth. We were fruit growers in Orem. Growth did come and surround our farm. It wasn't the lure of money that hastened the departure of the orchards as much as it was the unending trouble and complaints from the new neighbors. There were the complaints of noise, dust, water, fruit flies, and pesticides. People also felt like the orchards were a free roaming park which created damage to irrigation systems, loss of product, vandalism, and other liability issues. Too much population in close proximity to farming operations can and often does lead to dissatisfaction between farms and neighbors. Without a buffer between farms and homes soon the homeowners become the voice of many vs. the voice of one farm and the odds are not in the farm's favor. The people then drive the farms away.

Trent Mehlhoff mentioned within 3 to 4 years after he developed his property that the Rowley's will no longer be here. The Rowley farm would be gone. We don't want to leave or be pushed out. It is our intention to continue farming in Santaquin and running our Red Barn store.

The zoning on the Trent Mehlhoff property is commercial zoning. The city of Santaquin many years ago **proactively** placed commercial zoning near the farms in an effort to maintain that needed buffer between farms and homes in hopes of keeping agriculture alive in our community. The past owners of these properties were a part of the making of these commercial zones. We welcome Mr. Mehlhoff and his business here, but we don't see the need of creating a residential portion in Santaquin's needed commercial zone.

Let's not be **reactive** to developers that want fast action so they can make fast money. Being reactive always brings negative consequences as we have seen in a few other parts of our community. We, not only as property owners but also as Santaquin citizens, love and care about this community. We have to live with what developers, that do not live here, build. We feel that when development is planned for and zoned for, it has a greater chance to better the community. When development is not in the plan, many times it turns out not-so-great. The only recourse available is to use zoning to protect planning. We oppose reactive change to this zone. **Proactive** planning brings positive thinking. If Santaquin City cannot make time now to positively look at the general plan as a whole then we feel they shouldn't make reactive choices that bring reactive actions, but stick to the current general plan that was proactively put together for the benefit of our community.

The location of this property benefits from its ability to attract commercial businesses with its location and close proximity to a freeway exit and a light rail station in the future. Why not let it stand as a commercial zone and help develop the vision of the 242 exit? Why not encourage this area to become a showcase for our community? Why not let imagination and creativity prevail to genuinely accentuate business growth? Why not let the commercial zone reflect the vision of former councils and citizens?

I would hope that you would not just seek "rooftops", but meaningful commercial growth in this area designated for that purpose. If you allow for a zone change to R-10 residential the opportunity for something special with reference to creating a viable tax base contributing commercial zone could be gone forever! If this zone change goes through and the property is not developed right away, the zone change stands and future growth is tied to that zone change.

Please do not allow this zone change.

Thank you.

Name(s):

Jody Reid

Comment:

Dear Mayor Hunsaker and City Council Members,

Even though a citizen-driven petition to invite the public to vote on commitment to a \$7.1 million bond was prevented due to a technicality, I feel that the concerns prompting such an effort still exist. For this reason, I would like to make a public comment. Please note that although I did intend to sign the petition, I do recognize the need to find appropriate solutions for a new city hall and a senior/veteran facility. That was not the issue.

The issue is the fact that in the past few years, city officials have sent so many mixed messages that the trust and support you desire have eroded to nothing. With the new urgency surrounding the dire need for a new city hall and associated facilities, our minds are spinning. Less than a year ago, the push was for an expansive and prohibitively expensive recreation center. A few years back, the crisis was for funding to improve roads. As each of these topics fade, a new dire need seems to arise. We are alternately advised of the imminent budget catastrophe that awaits us and then expected to applaud the budget surplus and farsighted planning. Just two weeks ago, the City Council approved a \$135,000 commitment to purchase a clock tower. In the middle of severe economic uncertainty projected by some financial experts to extend into the next decade, this may appear to many citizens as a symbolic expression of a callous disregard for the realities they face.

My question is: If the city hall has been the foremost dire need, recognized as long ago as 2013, why has the city not approached solving the problem in an open manner, by surveying citizens and proposing a range of solutions and associated costs and methods of financing each solution? For example, are possible approaches to filling the need for a city hall being considered in conjunction with ideas to preserve--perhaps even only a facade--of the museum? The museum rests on a large piece of property already owned by the city. Can we realistically expect to come up with a well thought out approach to fulfill the need for city facilities without having updated the city's general plan?

Many residents also wonder how a recreation center--expected to incur an annual deficit--rose to the top of city priorities, especially without emphasizing costs early in the project? Can you blame citizens for being wary of future planning after seeing the city expend huge sums to promote a project that would ultimately be defeated by a 3 to 1 margin?

City officials appear woefully out of touch with their constituents and for that reason, I personally have no confidence that my input--or that of any of my fellow citizens--will be appropriately considered during the planning of the new facilities. Rather than developing resident support prior to approving the bond, the city has acted irresponsibly to further its agenda, clearly messaging that city officials think they know what is best and citizens do not. The perception of many citizens is that their concerns are not weighted sufficiently because the interests and proposals of developers seem inordinately persuasive to city officials. How do we as citizens ensure that our input is valued appropriately?

Thank you for your service to our city, and for publicly stating your position on this topic.

Name(s):

Chelsea Rowley

Comment:

Expressed her concern with the Melhoff rezone and against the high-density that has taken over Main Street and doesn't want the same thing to happen to the 242 vision. There is a difference between affordable and profitable and the city needs to realize that it can't reap what it sows instantly and pleaded for the Council to give the area time to develop commercially. The city needs a heart and she supports the new city hall bond but she wants the commercial base to grow to help pay for the bond.

Name(s):

Sarah Jorgensen

Comment:

Stated she agreed with Chelsea Rowley 100%.

PUBLIC HEARING

Public Hearing Regarding Inter-Fund Transfers in the FY2020-2021 Budget

The Council motioned and approved going into the Public Hearing portion of the meeting.

City Manager Reeves gave a presentation on the budget process and the adjustments needed by COVID-19 which included the conservative budgeting approach taken this year which was to reduce base projections and allow for 5%, 10%, and 15% restoration plans if revenues come in. Reeves highlighted the projections affected by COVID-19 and emphasized that Santaquin would still have a growth of 5.4% in sales taxes because of the smaller commercial base and the incoming of a grocery store. City priorities include 1) maintaining debt payments, 2) taking care of existing employees, 3) maintain current service levels, 4) postpone purchases, and 5) leveraging available inter-governmental and grant funding available.

Reeves presented the revenues, expenditures, and fund budgets for the public's consideration.

Motion: Council Member Miller motioned to open the public hearing on the FY2020-2021 Fiscal Year Budget for Santaquin City and its three sub-organizations; Santaquin Community Development Agency Board, Santaquin Local Building Authority, and Santaquin Water District.

Motion was seconded by Council Member Hathaway.

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

No one was present to comment at the public hearing.

Motion: Council Member Miller motioned to close the public hearing on the FY2020-2021 Fiscal Year Budget for Santaquin City and its three sub-organizations; Santaquin Community Development Agency Board, Santaquin Local Building Authority, and Santaquin Water District.

Motion was seconded by Council Member Hathaway.

Roll Call:

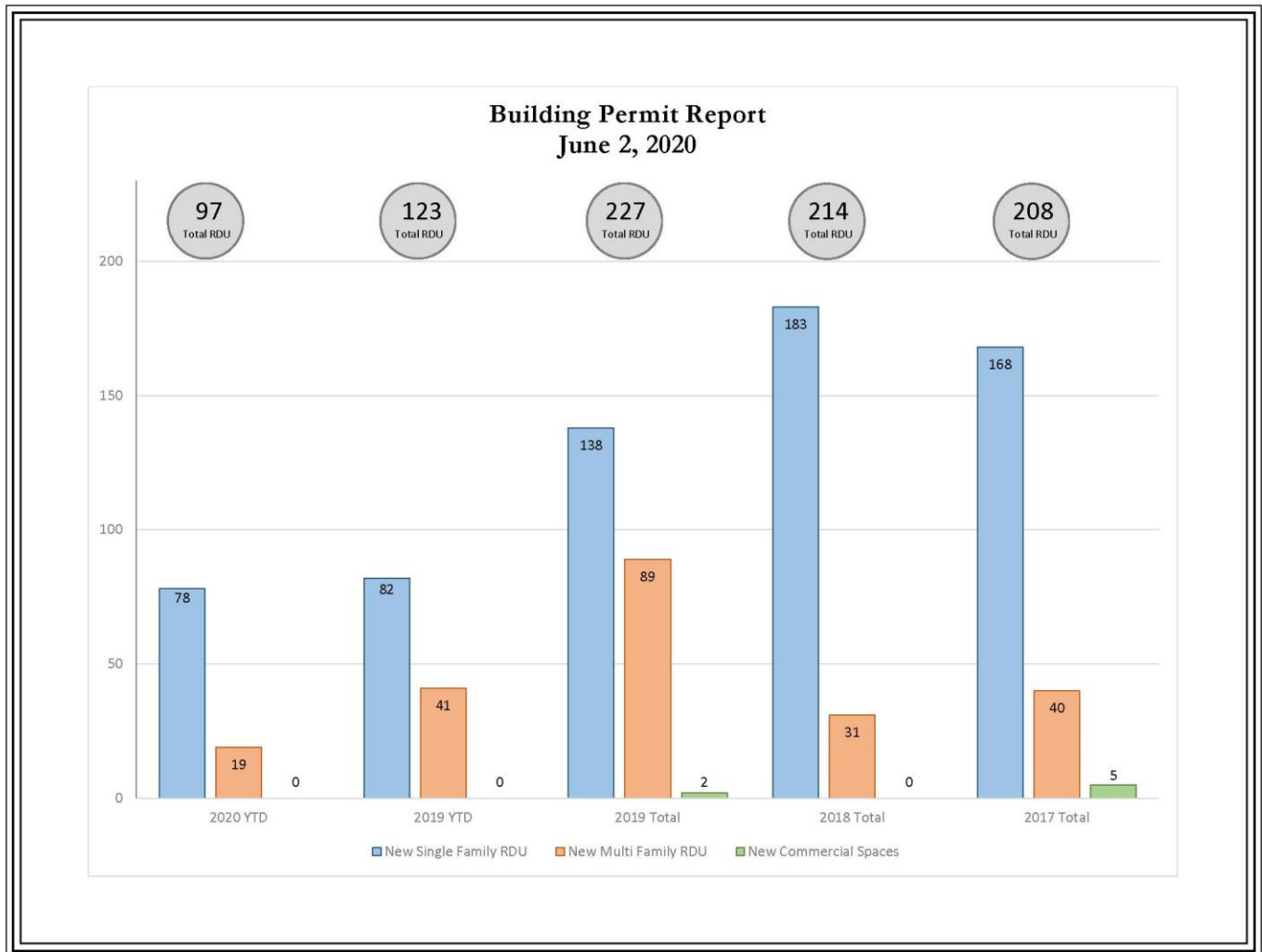
Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

BUILDING PERMIT & BUSINESS LICENSE REPORT

Community Development Director Jason Bond reported:

Currently we have 78 new single family dwelling units and 19 new multi-family dwelling units for a total of 97 new units so far this year.



There are three new business licenses, all home occupations.

<u>New Business Licenses</u>				
Name	Owner	Address	Description	BL#
Meraki Studios	Kambrie Ross	359 W. Main St.	Video Editing, Podcasting and Design	BL-4505
Ridgez Co LLC	Kenzie Ennis	820 N. 210 W.	Customized Engraving and Cut Outs	BL-4506
Taelor Brown Esthetics	Taelor Brown	920 N. 90 W.	Eyelash extensions, facials	BL-4507

NEW BUSINESS & ADOPTION OF ORDINANCES AND RESOLUTIONS

Discussion Regarding the New City Hall Proposal

City Manager Reeves introduced the issue and said that this issue has been critical though not vocalized as much to the public because of the other facility priorities that to this day still have not been met. Showing the budget retreat vote, Reeves showed how a new city hall was voted by both the Council and Staff as the most important project in the upcoming fiscal year with almost double amount of points and votes than the next projected.

Reeves gave his proposal of his plan of how to get the public involved in the city hall process and asked for their input on how they would like to proceed.

Council Member Bowman said she approved of the plan. Council Member Miller asked how in-depth the location discussion would get and Assistant City Manager Beagley said that he would give as much information as they had during the initial budget retreat with estimates on infrastructure and costs.

Council Member Hathaway said that he felt like the feedback he's got is that there is a large amount of mistrust after the last election and the sooner the better to get the information out and the public

involved. Council Member Miller said that he feels the city is doing the best they can without the resources of a full-time public relations or social media officer.

Council Member Hathaway reiterated his point and said that he felt if this issue had gone to referendum then the mistrust in the public gives him doubt that it would've passed. City Manager Reeves explained that he understands the perception but a city hall has been talked about in budgets dating back to fiscal year 2012 and in the General Plans.

Chelsea Rowley said she would like an explanation for the citizens on why the \$7.1M price tag and maybe the sticker shock could wear off after that. Council Member Miller said that would be included in the next meetings explanation of the costs associated with the possible locations.

Discussion and Possible Action Regarding Proposed Restrictions and Modifications to the Main Street Residential (MSR) Zone for Multi-Family Development

Council Member Montoya read a letter she had drafted in memo format to the Council in regards to a moratorium on high density housing in the MSR zone.

Motion: Council Member Montoya motioned to respectfully request that the Santaquin City Planning Commission consider these modifications to the MSR zone (as outlined below) during an upcoming meeting, hold a public hearing on the matter, and provide the City Council their recommendation after considering the aforementioned request.

1. That multi-family housing be removed as a permitted use in the MSR zone on any parcel 1-acre in size or smaller; and
2. That the development of flag lots be removed as a permitted use in the MSR zone; and
3. That Accessory Dwelling Units (ADUs) be added as a permitted use within the MSR zone, when built on the same lot as a single family home and meeting all requirements for safety, fire code and setbacks and requiring a building permit from the city.

Council Member Miller seconded the motion.

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Meham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

Discussion and Possible Action Regarding Mehlhoff Property Rezone

City Manager Reeves explained that under the Mayor's direction staff had talked with Mr. Mehlhoff about putting in a commercial proposal and discussing how the city can help alleviate "barriers to entry" for his business. They also spoke with and recommended Mr. Dester to wait for the results of the General Plan and invited him to consider other areas of town for his development.

Motion: Council Member Miller motioned to deny the request to rezone the Mehlhoff Property (34 acres) from Commercial to Residential.

Council Member Hathaway seconded the motion.

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

REPORTS OF OFFICERS, STAFF, BOARDS, AND COMMITTEES

City Manager Reeves –

- Finally got the light up at the intersection of Summit Ridge Parkway and Main Street which was on backorder for more than six months due to supply chain disruptions related to COVID-19.
- The westbound turn lane for Summit Ridge Parkway will be remedied shortly as it is too long currently and invites excessive speeds in the turn lane.
- Hoping to keep Orchard Days on track for the end of July and there are modified plans for COVID-19 as well.

Assistant City Manager Beagley –

- Maceys Grocery Store improvements are coming along and expected to be finished soon as the opening date is within the month.
- The eastside frontage road is underway currently.
- No update on the shooting range on DNR property.

Community Development Director Bond –

- The designs for the plaza outside the Maceys shopping center is getting finalized and will be put in soon. This is exciting because there is a lot of economic development that is anticipated for the area.
- Reminded the Council of a 242 initiative discussion with stakeholders on the 5th Tuesday work meeting this month.

REPORTS BY MAYOR AND COUNCIL MEMBERS

Mayor Hunsaker –

- Wanted to see if there could be something done to change policy for veteran's portion of the cemetery to get more plots available to a single veteran.
- Wants to get David Church from the Utah League of Cities and Towns to speak to Council for training.

Council Member Miller –

- Invites residents to ask questions and reach out personally to Council Members.
- Police Department made a conditional offer for a part time clerk.
- There is a Santaquin virtual walk-a-thon and he invites everyone to participate.
- John Bradley has some proposals for the RAP tax money.

Council Member Montoya –

- Met with Amy Johnson the Community Services Event Coordinator to discuss Orchard Days to make sure that there are different plans ready for different situations with COVID-19 they might encounter come late July.
- Complaints of motorcycles going on the dirt roads around 400 East.
- Thanked the Mayor and Council for their support for her initiative and for staff for their work.

Council Member Mecham –

- Reached out to Jason Callaway of Public Works and wanted to report they're doing well.

Council Member Hathaway –

- Last time he was on the Council they had the same discussion about bringing businesses to Santaquin and he wanted to make sure that the city had looked at potential "barriers to entry" for businesses.

Council Member Bowman –

- Met with Museum Board and she got a tour of the Museum and was grateful for all of their efforts and is excited for the summer night at the museum event and invited everyone to support it.
- Has some ideas for the Beautification Board and she will share those ideas via email.

ADJOURNMENT

At 9:09 p.m. Council Member Miller moved to adjourn.

Council Member Bowman seconded the motion.

The vote was as follows:

Roll Call:

Council Member Miller	Aye
Council Member Montoya	Aye
Council Member Mecham	Aye
Council Member Hathaway	Aye
Council Member Bowman	Aye

The motion passed 5-0

Attest:

Kirk F. Hunsaker, Mayor

K. Aaron Shirley, City Recorder

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PC-05-12-2020	ADCOCK, ARTHUR LEE	80696	6/10/2020	6/10/2020	\$25.00			
					25.00	1078310	PROFESSIONAL & TECHNICA	PLANNING COMMISSION 05-1
UT202001290	BLUE STAKES	80646	6/3/2020	6/3/2020	\$186.93			
					186.93	5440210	BOOKS, SUBSCRIPTIONS & M	BILLABLE EMAIL NOTIFICATIO
48388	BLUELINE BACKGROUND SCREEN	80647	6/3/2020	6/3/2020	\$135.00			
					135.00	1043310	PROFESSIONAL & TECHNICA	PRE-EMPLOYMENT TESTING
137064	BOUND TO STAY BOUND	80697	6/10/2020	6/10/2020	\$890.50			
					890.50	7240600	LIBRARY-CLEF FUNDS (STAT	BOOKS
22104	BUSY BEE CONCRETE	80698	6/10/2020	6/10/2020	\$328.38			
					328.38	1060495	SIDEWALKS	CONCRETE
XC06102020-144	CARDON, HUNTER	80730	6/10/2020	6/10/2020	\$200.00			
					200.00	1043110	SALARIES AND WAGES	BAIL REFUND
20E1041	CHEMTECH-FORD, INC	80648	6/3/2020	6/3/2020	\$80.00			
					80.00	5240310	PROFESSIONAL & TECHNICA	WRF
20E1379	CHEMTECH-FORD, INC	80699	6/10/2020	6/10/2020	\$123.00			
					123.00	5240310	PROFESSIONAL & TECHNICA	WRF
20F0187	CHEMTECH-FORD, INC	80699	6/10/2020	6/10/2020	\$100.00			
					100.00	5140310	PROFESSIONAL & TECHNICA	WATER
	Vendor Total:				\$303.00			
PR060620-7171	CHILD SUPPORT SERVICES/ORS		6/12/2020	6/12/2020	\$215.54			
					215.54	1022420	GARNISHMENTS	Garnishment - Child Support
IVC0096102	COAST TO COAST SOLUTIONS	80700	6/10/2020	6/10/2020	\$123.28			
					123.28	7240240	SUPPLIES	LIBRARY BAGS
7327083-061634	COLONIAL LIFE &	80649	6/3/2020	6/3/2020	\$126.09			
					126.09	1022505	SUPPLEMENTAL	LIFE INSURANCE PREMIUMS
061020	COMMUNITY DEVELOPMENT & REN	80731	6/10/2020	6/10/2020	\$219,936.11			
					219,936.11	4540900	TRANSFER TO CDA FUND	FY2019-2020 TRANSFER
061020B	COMMUNITY DEVELOPMENT & REN	9999	6/10/2020	6/10/2020	(\$219,936.11)			
					-219,936.11	813910	Transfer from City	FY2019-2020 TRANSFER
	Vendor Total:				\$0.00			
Refund: 3213783	COOK, JAMES D *	80701	6/8/2020	6/8/2020	\$148.68			
					148.68	5113110	ACCOUNTS RECEIVABLE	Refund: 3213783 - COOK, JAM
060320	CORRIENTE SADDLE CO	80650	6/3/2020	6/3/2020	\$7,280.00			
					6,500.00	6240206	BUCK-A-ROO	LITTLE BUCK-A-ROO
					780.00	6240260	RODEO EXPENSE	RODEO
27880	CREATIVE SIGNS & GRAPHICS	80651	6/3/2020	6/3/2020	\$716.35			
					716.35	7657247	COVID-19 RELATED EXPENDI	COVID-19 SIGNAGE
060320	DOMINION ENERGY INC.	80652	6/3/2020	6/3/2020	\$450.36			
					25.77	1051270	UTILITIES	1205 N CENTER STREET
					36.41	1051270	UTILITIES	200 S 400 W
					47.81	1051270	UTILITIES	275 W MAIN STREET
					31.63	1051270	UTILITIES	45 W 100 S
					172.15	1051270	UTILITIES	55 W 100 S
					10.09	1051270	UTILITIES	98 S CENTER STREET
					126.50	5240500	WRF - UTILITIES	1215 N CENTER STREET
2012	DONE RITE LINES, LLC	80702	6/10/2020	6/10/2020	\$650.00			
					650.00	1051300	BUILDINGS & GROUND MAIN	PARKING LOTS - SENIOR CEN
PR060620-383	EFTPS		6/12/2020	6/12/2020	\$29,508.51			
					16,678.64	1022210	FICA PAYABLE	Social Security Tax

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					3,900.68	1022210	FICA PAYABLE	Medicare Tax
					8,929.19	1022220	FEDERAL WITHHOLDING PAY	Federal Income Tax
38281	FREEDOM MAILING SERVICES, INC	80653	6/3/2020	6/3/2020	\$1,968.25			
					1,968.25	5440240	SUPPLIES	APRIL
NP58320786	FUELMAN-STATE OF UTAH GASCAR	80703	6/10/2020	6/10/2020	\$3,835.73			
					47.62	1043260	FUEL	MAY
					26.40	1048260	FUEL	MAY
					1,899.74	1054260	FUEL	MAY
					161.29	1060260	FUEL	MAY
					161.29	1062260	FUEL	MAY
					26.40	1068260	FUEL	MAY
					161.29	1070260	FUEL	MAY
					161.29	1077260	FUEL	MAY
					161.29	5140260	FUEL	MAY
					161.29	5240260	FUEL	MAY
					264.87	6140260	FUEL	MAY
					281.18	7657260	FUEL	MAY
					321.78	7657260	FUEL	MAY
PC-05-12-2020	GUNNELL, BRADLEY DON	80704	6/10/2020	6/10/2020	\$25.00			
					25.00	1078310	PROFESSIONAL & TECHNICA	PLANNING COMMISSION 05-1
20329085	HENRY SCHEIN	80654	6/3/2020	6/3/2020	(\$35.61)			
					-35.61	7657242	EMS - SUPPLIES	SOD CHLOR 1000ML 0.9% INJ
77266632	HENRY SCHEIN	80705	6/10/2020	6/10/2020	\$52.32			
					52.32	7657242	EMS - SUPPLIES	COVID-19 CLEANING SUPPLIE
77267853	HENRY SCHEIN	80705	6/10/2020	6/10/2020	\$247.05			
					247.05	7657242	EMS - SUPPLIES	COVID-19 CLEANING SUPPLIE
77268127	HENRY SCHEIN	80705	6/10/2020	6/10/2020	\$147.04			
					147.04	7657247	COVID-19 RELATED EXPENDI	COVID-19 CLEANING SUPPLIE
77589422	HENRY SCHEIN	80654	6/3/2020	6/3/2020	\$395.49			
					395.49	7657247	COVID-19 RELATED EXPENDI	COVID-19 CLEANING SUPPLIE
	Vendor Total:				\$806.29			
RT20050809	HUMPHRIES INC	80706	6/10/2020	6/10/2020	\$66.96			
					66.96	5140240	SUPPLIES	CYLINDER RENTAL
45945748	INGRAM BOOK GROUP	80707	6/10/2020	6/10/2020	\$152.76			
					152.76	7240210	BOOKS, SUBSCRIPTIONS & M	BOOKS
1013621473	INTERMOUNTAIN FARMERS, INC.	80708	6/10/2020	6/10/2020	\$243.49			
					243.49	1070300	BUILDINGS & GROUNDS MAI	GOPHER BAIT OMEGA 50 LB/
0133882	J-U-B ENGINEERING	80709	6/10/2020	6/10/2020	\$3,810.91			
					3,810.91	5640735	CAPITAL FACILITY PLAN UPD	ENGINEERING SERVICES - AP
17-271	JAMES MOSHIER	80710	6/10/2020	6/10/2020	\$60.00			
					60.00	1022430	COURT FINES AND FORFEITU	TRUST PAYOUT FOR SMALL C
361812 SO	KUSTOM SIGNALS, INC	80656	6/3/2020	6/3/2020	\$2,188.00			
					2,188.00	1054702	COMM ON CRIM & JUV JUST -	PRO-LASER 4
CREDIT-061020	L.N. CURTIS & SONS	80728	6/10/2020	6/10/2020	(\$1,372.00)			
					-1,372.00	4240771	LEASE PURCHASES	BRUSH TRUCK - CREDIT/DOU
INV390602	L.N. CURTIS & SONS	80657	6/3/2020	6/3/2020	\$712.00			
					712.00	4240771	LEASE PURCHASES	BRUSH TRUCK - FORESTRY N
INV391564	L.N. CURTIS & SONS	80657	6/3/2020	6/3/2020	\$3,940.00			
					3,940.00	4240771	LEASE PURCHASES	BRUSH TRUCK - NOZZLES

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INV391583	L.N. CURTIS & SONS	80657	6/3/2020	6/3/2020	\$4,150.00			
					4,150.00	4240771	LEASE PURCHASES	BRUSH TRUCK - MIDMATIC N
INV392374	L.N. CURTIS & SONS	80728	6/10/2020	6/10/2020	\$2,250.00			
					2,250.00	7657247	COVID-19 RELATED EXPENDI	COVID-19 SUPPLIES
INV394080	L.N. CURTIS & SONS	80728	6/10/2020	6/10/2020	\$208.00			
					208.00	4240771	LEASE PURCHASES	BRUSH TRUCK - HOE/RAKE W
	Vendor Total:				\$9,888.00			
17-135	LARA, PEGGIE	80712	6/10/2020	6/10/2020	\$25.00			
					25.00	1042310	PROFESSIONAL & TECHNICA	INTERPRETER @ 25/HOUR
EA930086	LES OLSON COMPANY	80658	6/3/2020	6/3/2020	\$264.68			
					264.68	4340300	COPIER CONTRACT	MPS SERVICE & SUPPLY BILLI
PC-05-12-2020	MENDENHALL-SPERRY, MICHELLE	80713	6/10/2020	6/10/2020	\$25.00			
					25.00	1078310	PROFESSIONAL & TECHNICA	PLANNING COMMISSION 05-1
REIMBURSE-06	MINER, CANON	80659	6/3/2020	6/3/2020	\$17.11			
					17.11	1070310	FIELD MAINTENANCE EXPEN	HUSKY INTERLOCKING ORG/
8230277468	MOTOROLA SOLUTIONS, INC	80714	6/10/2020	6/10/2020	\$18,897.88			
					18,897.88	1054340	CENTRAL DISPATCH FEES	DISPATCH EQUIPMENT
2111022	MOUNTAIN ALARM	80660	6/3/2020	6/3/2020	\$44.00			
					44.00	1051300	BUILDINGS & GROUND MAIN	MAY
S103569352.002	MOUNTAINLAND SUPPLY	80661	6/3/2020	6/3/2020	\$422.15			
					422.15	5140240	SUPPLIES	WATER SUPPLIES
S103581224.001	MOUNTAINLAND SUPPLY	80661	6/3/2020	6/3/2020	\$387.84			
					387.84	5140240	SUPPLIES	WATER SUPPLIES
S103583998.001	MOUNTAINLAND SUPPLY	80661	6/3/2020	6/3/2020	\$1,974.78			
					1,974.78	5140240	SUPPLIES	WATER SUPPLIES
S103587701.001	MOUNTAINLAND SUPPLY	80715	6/10/2020	6/10/2020	\$4,128.15			
					4,128.15	5140240	SUPPLIES	METERS
	Vendor Total:				\$6,912.92			
48607	MVP SPORTS	80662	6/3/2020	6/3/2020	\$119.97			
					119.97	6140240	BASEBALL SUPPLIES	FIELD PAINT
48626	MVP SPORTS	80716	6/10/2020	6/10/2020	\$349.45			
					349.45	6140240	BASEBALL SUPPLIES	SCOREBOOKS/KNEE SAVERS
48640	MVP SPORTS	80716	6/10/2020	6/10/2020	\$400.00			
					400.00	1070310	FIELD MAINTENANCE EXPEN	FIELD DRAG EQUIPMENT
	Vendor Total:				\$869.42			
PR060620-13093	NEBO LODGE #45		6/12/2020	6/12/2020	\$18.00			
					18.00	1022425	FOP DUES	FOP Dues (Nebo Lodge #45)
13019	OUT BACK GRAPHICS, LLC	80717	6/10/2020	6/10/2020	\$40.50			
					40.50	1070310	FIELD MAINTENANCE EXPEN	18x24 SIGN
349364	PAYSON AUTO SUPPLY - NAPA	80718	6/10/2020	6/10/2020	\$25.49			
					25.49	1048250	EQUIPMENT MAINTENANCE	AC/HEAT WORK - VIN: 46058
349380	PAYSON AUTO SUPPLY - NAPA	80718	6/10/2020	6/10/2020	\$49.99			
					49.99	1070250	EQUIPMENT MAINTENANCE	BRAKE PADS - VIN: 54336
349429	PAYSON AUTO SUPPLY - NAPA	80718	6/10/2020	6/10/2020	\$20.78			
					20.78	1070250	EQUIPMENT MAINTENANCE	NAPA OIL SEAL/GEAR OIL
349768	PAYSON AUTO SUPPLY - NAPA	80718	6/10/2020	6/10/2020	\$62.22			
					62.22	4140701	RELOCATION TO PW BUILDIN	CLEANER/CABLE TIES

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	Vendor Total:				\$158.48			
2348	PAYSON CHRONICLE	80719	6/10/2020	6/10/2020	\$251.60	1043220	NOTICES,ORDINANCES,PUBL	NOTICE OF PUBLIC HEARING
74	PEN & WEB COMMUNICATIONS c/o P	80681	6/3/2020	6/3/2020	\$2,775.00			
					1,290.00	4340113	WEBSITE CONTENT MGT - PE	REGULAR WORK
					15.00	4340113	WEBSITE CONTENT MGT - PE	NEW OFFICE WORK
					1,470.00	7657247	COVID-19 RELATED EXPENDI	COVID-19 RELATED WORK
1420	PERSONNEL SYSTEMS & SERVICES	80664	6/3/2020	6/3/2020	\$9,850.00			
					9,850.00	1043310	PROFESSIONAL & TECHNICA	PAY EQUITY MARKET STUDY
6 - 2015 Pierce S	PNC EQUIPMENT FINANCE	80720	6/10/2020	6/10/2020	\$54,500.00			
					45,184.69	4241050	2015 PIERCE SABER PUMPE	Principal - 2015 Pierce Saber Pu
					9,315.31	4248200	Debt service - interest	Interest - 2015 Pierce Saber Pu
16237	R & O CONSTRUCTION	151	6/12/2020	6/12/2020	\$169,936.11			
					169,936.11	814410.460	ORCHARD LANE CDA INCENT	GROCERY STORE OFFSITE I
200935	REC 1 (CIVIC PLUS - CIRILIAN, INC)	80721	6/10/2020	6/10/2020	\$100.00			
					2.55	6134150	PARK RENTAL REVENUE	MAY
					3.64	6134235	UNIFORMS	MAY
					13.07	6134300	BASEBALL REVENUE	MAY
					13.86	6134310	SOFTBALL REVENUE	MAY
					20.98	6134320	TEEBALL REVENUE	MAY
					19.40	6134400	TUMBLING/GYMNASTICS	MAY
					2.40	6134410	KIDS CAMPS/EVENTS	MAY
					7.90	6134470	KARATE	MAY
					1.61	6134600	ADULT SPORTS	MAY
					-0.69	6134700	SOCCER REGISTRATION	MAY
					13.85	6134750	TENNIS	MAY
					2.55	6134800	AEROBICS	MAY
					4.20	6134830	URBAN FISHING CLASSES	MAY
					6.38	6140145	REGISTRATION SOFTWARE E	MAY
					1.25	6234248	BOOTH RENTAL	MAY
					-12.95	6438960	LITTLE MISS REVENUE	MAY
30051	RED RHINO INDUSTRIAL	80665	6/3/2020	6/3/2020	\$450.00			
					450.00	5440240	SUPPLIES	1/4 GALVANIZED CABLE 7X19
0864-001459650	REPUBLIC SERVICES LLC	80666	6/3/2020	6/3/2020	\$88.48			
					88.48	1062311	WASTE PICKUP CHARGES	MAY
0864-001462588	REPUBLIC SERVICES LLC	80722	6/10/2020	6/10/2020	\$29,284.82			
					20,811.38	1062311	WASTE PICKUP CHARGES	MAY
					8,473.44	1062312	RECYCLING PICKUP CHARGE	MAY
	Vendor Total:				\$29,373.30			
2667	ROCK MOUNTAIN TECHNOLOGY	80667	6/3/2020	6/3/2020	\$4,448.30			
					2,850.00	4340100	COMPUTER SUPPORT CONT	SERVICE AGREEMENT
					50.00	4340500	SOFTWARE EXPENSE	SPLASHTOP
					1,382.40	4340500	SOFTWARE EXPENSE	\$0.18 PER GB OF CLOUD BAC
					165.90	4340500	SOFTWARE EXPENSE	MS-PRO PLUS
P20775	ROCKY MOUNTAIN TURF - RMT EQUI	80669	6/3/2020	6/3/2020	\$337.98			
					337.98	1070250	EQUIPMENT MAINTENANCE	SUPPLIES
060320	SALISBURY HOMES	80670	6/3/2020	6/3/2020	\$44,094.66			
					44,094.66	1022484	(INSP) [C] STONE HOLLOW	CASH BOND RELEASE
060320B	SALISBURY HOMES	80670	6/3/2020	6/3/2020	\$14,910.00			
					14,910.00	1022450-046	(BOND) [E] STONE HOLLOW F	CASH BOND RELEASE

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060320C	SALISBURY HOMES	80670	6/3/2020	6/3/2020	\$105,778.10			
					105,778.10	1022450-055	(WNTY) [F] STONE HOLLOW	CASH BOND RELEASE
060320D	SALISBURY HOMES	80670	6/3/2020	6/3/2020	\$44,369.55			
					44,369.55	1022450-048	(INSP) [F] STONE HOLLOW	CASH BOND RELEASE
	Vendor Total:				\$209,152.31			
PR060620-266	SANTAQUIN CITY UTILITIES		6/12/2020	6/12/2020	\$905.00			
					705.00	1022350	UTILITIES PAYABLE	Utilities
					200.00	1022350	UTILITIES PAYABLE	Cemetery
19034	SKM INC	80671	6/3/2020	6/3/2020	\$815.00			
					85.00	5140240	SUPPLIES	SCADA MAINTENANCE
					730.00	5240240	SUPPLIES	SCADA MAINTENANCE
14923	SMASH ATHLETICS, INC	80723	6/10/2020	6/10/2020	\$667.00			
					667.00	6240240	SUPPLIES	SOFTBALL UNIFORMS
14924	SMASH ATHLETICS, INC	80723	6/10/2020	6/10/2020	\$3,593.46			
					3,593.46	6240240	SUPPLIES	BASEBALL UNIFORMS
14932	SMASH ATHLETICS, INC	80723	6/10/2020	6/10/2020	\$47.07			
					47.07	6140240	BASEBALL SUPPLIES	BASEBALL UNIFORMS
	Vendor Total:				\$4,307.53			
13287	SOUTH UTAH VALLEY SOLID WASTE	80724	6/10/2020	6/10/2020	\$5,501.55			
					5,501.55	1062312	RECYCLING PICKUP CHARGE	MAY
T07071	SPRINKLER SUPPLY - SPANISH FOR	80672	6/3/2020	6/3/2020	\$112.46			
					112.46	1077300	BUILDINGS & GROUND MAIN	12" POPUP, ADJ & FULL CIR.
5246740	STAKER PARSON COMPANIES	80673	6/3/2020	6/3/2020	\$442.52			
					442.52	1060240	SUPPLIES	1/2 " ASPHALT
3447282230	STAPLES	80674	6/3/2020	6/3/2020	\$29.33			
					29.33	1043240	SUPPLIES	ADMIN OFFICE SUPPLIES
3447691411	STAPLES	80725	6/10/2020	6/10/2020	\$10.47			
					10.47	1043240	SUPPLIES	ADMIN OFFICE SUPPLIES
3447691412	STAPLES	80725	6/10/2020	6/10/2020	\$172.83			
					172.83	1043240	SUPPLIES	ADMIN OFFICE SUPPLIES
	Vendor Total:				\$212.63			
Refund: 348465	STRATTON, DAVID K & JOAN E	80675	6/1/2020	6/1/2020	\$13.22			
					13.22	5113110	ACCOUNTS RECEIVABLE	Refund: 348465 - STRATTON, D
061020	STRINGHAM'S HARDWARE	80729	6/10/2020	6/10/2020	\$2,098.12			
					28.67	1043240	SUPPLIES	MAY
					40.00	1043480	EMPLOYEE RECOGNITIONS	MAY
					0.92	1054240	SUPPLIES	MAY
					43.98	1068240	SUPPLIES	MAY
					68.80	1070300	BUILDINGS & GROUNDS MAI	MAY
					827.91	1070310	FIELD MAINTENANCE EXPEN	MAY
					133.71	1077300	BUILDINGS & GROUND MAIN	MAY
					21.98	4140702	RELOCATION TO REC BUILD	MAY
					517.39	5140240	SUPPLIES	MAY
					144.88	5240240	SUPPLIES	MAY
					36.92	5440240	SUPPLIES	MAY
					98.54	6340240	SUPPLIES	MAY
					69.94	7657247	COVID-19 RELATED EXPENDI	MAY
					64.48	7657250	EQUIPMENT MAINTENANCE	MAY
053147964756	THE HARTFORD	9999	6/2/2020	6/2/2020	\$2,891.02			
					2,891.02	1022504	LIFE/ADD	Life, ADD, LTD, Sup Insurance

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057743745142	THE HARTFORD	9999	6/2/2020	6/2/2020	\$2,895.97			
					2,895.97	1022504	LIFE/ADD	Life, ADD, LTD, Sup Insurance J
	Vendor Total:				\$5,786.99			
PC-05-12-2020	TOLMAN, JESSICA	80726	6/10/2020	6/10/2020	\$25.00			
					25.00	1078310	PROFESSIONAL & TECHNICA	PLANNING COMMISSION 05-1
15859	UPPER CASE PRINTING	80676	6/3/2020	6/3/2020	\$507.50			
					507.50	5440240	SUPPLIES	RECREATION FLYER & CITY N
PR060620-7076	UTAH COUNTY LODGE #31		6/12/2020	6/12/2020	\$162.00			
					162.00	1022425	FOP DUES	FOP Dues (Ut County Lodge #3
060120	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	(\$8,079.21)			
					-8,079.21	1022250	WORKMENS COMPENSATION	TRUST PREMIUM RELIEF CRE
1566853	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	(\$4,140.00)			
					-4,140.00	1043510	INSURANCE AND BONDS	TRUST PREMIUM RELIEF CRE
1582338	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	\$60,071.00			
					60,071.00	1043510	INSURANCE AND BONDS	LIABILITY
1582339	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	\$4,773.82			
					4,773.82	1022250	WORKMENS COMPENSATION	WORKERS COMPENSATION -
1582959	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	(\$1,014.14)			
					-1,014.14	1043510	INSURANCE AND BONDS	AUTO
1582960	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	\$4,773.82			
					4,773.82	1022250	WORKMENS COMPENSATION	WORKERS COMPENSATION -
1582961	UTAH LOCAL GOVERNMENT TRUST	80677	6/1/2020	6/1/2020	\$8,079.20			
					8,079.20	1022250	WORKMENS COMPENSATION	2019 WORKER'S COMPENSAT
	Vendor Total:				\$64,464.49			
PR060620-382	UTAH STATE RETIREMENT		6/12/2020	6/12/2020	\$26,488.09			
					4,139.35	1022300	RETIREMENT PAYABLE	401K
					676.50	1022300	RETIREMENT PAYABLE	Roth IRA
					19,372.09	1022300	RETIREMENT PAYABLE	Retirement
					953.13	1022300	RETIREMENT PAYABLE	401K - Tier 1 Parity
					616.78	1022300	RETIREMENT PAYABLE	457
					730.24	1022325	RETIREMENT LOAN PAYMEN	Retirement Loan Payment
PR060620-361	UTAH STATE TAX COMMISSION		6/12/2020	6/12/2020	\$5,436.96			
					5,436.96	1022230	STATE WITHHOLDING PAYAB	State Income Tax
21802	UTILITEM (UTILITY COST MANAGEM	80678	6/3/2020	6/3/2020	\$114.68			
					114.68	1051270	UTILITIES	UTILITY SAVINGS MATCH
9855412195	VERIZON WIRELESS	80679	6/3/2020	6/3/2020	\$66.12			
					66.12	1048280	TELEPHONE	ENGINEERING
PC-05-12-2020	WOOD, TREVOR	80727	6/10/2020	6/10/2020	\$25.00			
					25.00	1078310	PROFESSIONAL & TECHNICA	PLANNING COMMISSION 05-1
XC06042020-144	ZFNB - UTAH CORPORATE TRUST	80680	6/4/2020	6/4/2020	\$1,500.00			
					750.00	5540820	DEBT SERVICE - INTEREST	CORPORATE TRUST TRUSTE
					750.00	6040820	DEBT SERVICE - INTEREST	CORPORATE TRUST TRUSTE
CC-APR2020-AA	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$45.00			
					5.00	1043501	BANK AND SERVICE CHARGE	CASH WITHDRAWL FEE - UTA
					40.00	1078240	SUPPLIES	UTAH COUNTY DOCUMENT R
CC-APR2020-A	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$967.77			
					215.66	1070310	FIELD MAINTENANCE EXPEN	SLATS FOR DUGOUTS
					305.39	1070310	FIELD MAINTENANCE EXPEN	CHAIN LINK FOR DUGOUTS

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					17.88	6140335	MISC SUPPLIES	FLASH DRIVES
					40.00	6140700	FUTURE PROGRAMS	GIFTCARDS FOR ESPORTS T
					107.24	6140700	FUTURE PROGRAMS	PROJECTOR FOR ESPORTS
					40.00	6140700	FUTURE PROGRAMS	GIFTCARDS FOR ESPORTS T
					21.23	6140700	FUTURE PROGRAMS	ESPORTS - NBA 2K20
					28.31	6140700	FUTURE PROGRAMS	ESPORTS - MADDEN NFL 202
					192.06	6240800	EASTER EGG EVENT EXPEN	EASTER EGG HUNT SUPPLIE
CC-APR2020-BE	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$7,330.77			
					188.08	1041240	SUPPLIES	MICROSOFT PRO 4 DOCK
					3.75	1041240	SUPPLIES	BATTERIES FOR COUNCIL CH
					140.78	1043480	EMPLOYEE RECOGNITIONS	ADMINISTRATIVE PROFESSIO
					75.00	1043480	EMPLOYEE RECOGNITIONS	GIFT AWARD - DREW & EAGL
					1,131.20	4340210	LAPTOP ROTATION EXPENSE	TP T480S COMPUTER
					1,092.60	4340210	LAPTOP ROTATION EXPENSE	EMAIL SERVER SOFTWARE LI
					1,179.56	4340210	LAPTOP ROTATION EXPENSE	TP T480S COMPUTER
					1,817.20	4340210	LAPTOP ROTATION EXPENSE	MICROSOFT SURFACE 3 LAPT
					1,355.29	4340210	LAPTOP ROTATION EXPENSE	HP Z2G4M COMPUTER
					95.07	4340210	LAPTOP ROTATION EXPENSE	MS SURFACE WARRANTY
					68.88	4340210	LAPTOP ROTATION EXPENSE	HP 4-YEAR NBD WARRANTY
					32.58	7657247	COVID-19 RELATED EXPENDI	EARBUDS & WIRES FOR COVI
					49.69	7657247	COVID-19 RELATED EXPENDI	LUNCH FOR UTAH COUNTY E
					65.37	7657247	COVID-19 RELATED EXPENDI	CABLES TO SUPPORT COVID
					21.00	7657247	COVID-19 RELATED EXPENDI	LUNCH FOR UTAH COUNTY E
					14.72	7657247	COVID-19 RELATED EXPENDI	LUNCH FOR UTAH COUNTY E
CC-APR2020-CH	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	(\$150.00)			
					-150.00	7657246	EMERGENCY MANAGEMENT	EB GOVERNOR'S PUBLICATIO
CC-APR2020-JA	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$484.35			
					206.40	1060240	SUPPLIES	SEAT COVERS - F-250
					206.40	5240240	SUPPLIES	SEAT COVERS - F-250
					71.55	5240240	SUPPLIES	INDICATOR LIGHTS FOR WRF
CC-APR2020-JO	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$1,292.72			
					321.51	1051240	SUPPLIES	CITY HALL MICROWAVE
					24.89	6140230	EDUCATION, TRAINING & TRA	FOOD FOR TRAINING
					14.99	6140230	EDUCATION, TRAINING & TRA	FOOD FOR TRAINING
					60.00	6140240	BASEBALL SUPPLIES	SCHEDULING SOFTWARE
					29.63	6140260	FUEL	FUEL
					13.93	6140335	MISC SUPPLIES	AMAZON PRIME
					36.00	6140700	FUTURE PROGRAMS	SPRING UNPLUGGED - REDB
					268.90	6140700	FUTURE PROGRAMS	SPRING UNPLUGGED - ORIEN
					60.37	6140700	FUTURE PROGRAMS	SPRING UNPLUGGED - FAMIL
					31.50	6140700	FUTURE PROGRAMS	SPRING UNPLUGGED - WEND
					431.00	7540482	ELDRED FUND EXPENSES	MOVING COMPANY - MOVED
CC-APR2020-LY	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$80.20			
					12.82	7240210	BOOKS, SUBSCRIPTIONS & M	BOOKS
					9.99	7240210	BOOKS, SUBSCRIPTIONS & M	BOOKS
					14.95	7240210	BOOKS, SUBSCRIPTIONS & M	BOOKS
					33.95	7240600	LIBRARY-CLEF FUNDS (STAT	STORY KIT GAME
					8.49	7240600	LIBRARY-CLEF FUNDS (STAT	BOOKS
CC-APR2020-N	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$232.76			
					100.00	1048230	EDUCATION, TRAINING, TRAV	GIFT CARD - EMPLOYEE APP
					45.53	4340230	MISC EQUIPMENT EXPENSE	COMPUTER ADAPTERS
					65.36	4340230	MISC EQUIPMENT EXPENSE	COMPUTER BAG & CORDS
					21.87	4340230	MISC EQUIPMENT EXPENSE	COMPUTER ADAPTERS

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CC-APR2020-R	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$1,459.16			
					20.99	1054210	BOOKS, SUBSCRIPT, MEMBE	GPS - MONTHLY BILLING
					75.00	1054230	EDUCATION, TRAINING & TRA	LERWILL ONLINE CLASS
					37.00	1054240	SUPPLIES	ROCKETBOOK NOTEBOOK
					39.00	1054240	SUPPLIES	GARAGE DOOR OPENERS FO
					49.97	1054240	SUPPLIES	CLOTHES RACK FOR EVIDEN
					45.54	1054240	SUPPLIES	ENERGIZER AA LITHIUM BATT
					13.20	1054240	SUPPLIES	FRIXION HIGHLIGHTERS FOR
					84.94	1054240	SUPPLIES	MISC. OFFICE SUPPLIES
					32.87	1054240	SUPPLIES	LEATHER COVER FOR ROCK
					92.91	1054240	SUPPLIES	LABOR TO REMOVE FRIDGE F
					69.99	1054240	SUPPLIES	TOSHIBA 2 TB HARD DRIVE
					46.50	1054240	SUPPLIES	MAGICARD DYE RIBBON AND
					102.08	1054240	SUPPLIES	WOMEN'S SHOES - JENNA W
					241.47	1054740	CAPITAL-VEHICLES & EQUIP	2 CAR POWER ADAPTERS
					135.70	1054740	CAPITAL-VEHICLES & EQUIP	1 CAR POWER ADAPTER
					372.00	1054740	CAPITAL-VEHICLES & EQUIP	PRINTER FOR OFFICER VEHI
CC-APR2020-RY	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$2,768.56			
					419.94	4240771	LEASE PURCHASES	BRUSH TRUCK: TOOL KIT
					745.50	7657247	COVID-19 RELATED EXPENDI	KN 95 MASKS-COVID-19
					852.00	7657247	COVID-19 RELATED EXPENDI	KN 95 MASKS-COVID-19
					418.28	7657247	COVID-19 RELATED EXPENDI	TYVEX COVERALLS-COVID-19
					310.64	7657247	COVID-19 RELATED EXPENDI	FOGGING SANITIZER MACHIN
					11.10	7657280	TELEPHONE	PREPAID AMBULANCE PHON
					11.10	7657280	TELEPHONE	PREPAID AMBULANCE PHON
CC-APR2020-SH	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$110.00			
					110.00	1042240	SUPPLIES	STAMPS FOR COURT LETTER
CC-APR2020-SU	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$251.10			
					28.90	1051240	SUPPLIES	CLEANING SUPPLIES
					175.00	4340500	SOFTWARE EXPENSE	DROPBOX - CITY MANAGER
					8.20	7657235	EMS - EDUCATION, TRAINING	CLEANING SUPPLIES
					39.00	7657247	COVID-19 RELATED EXPENDI	LYSOL ALUNDRY SANITIZER
CC-APR2020-SU	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$702.77			
					103.01	1043240	SUPPLIES	VOM AWARDS/OFFICE SUPPL
					34.76	1043240	SUPPLIES	DECOR/B-DAY SURPRISE
					150.00	1043480	EMPLOYEE RECOGNITIONS	ADMIN PROFESSIONAL LUNC
					70.00	7657247	COVID-19 RELATED EXPENDI	GIFT CARDS FOR PHOTO CO
					90.00	7657247	COVID-19 RELATED EXPENDI	GIFT CARDS FOR PHOTO CO
					90.00	7657247	COVID-19 RELATED EXPENDI	GIFT CARDS FOR PHOTO CO
					90.00	7657247	COVID-19 RELATED EXPENDI	GIFT CARDS FOR PHOTO CO
					75.00	7657247	COVID-19 RELATED EXPENDI	GIFT CARDS FOR PHOTO CO
CC-APR2020-W	ZIONS BANK-SANTAQUIN	CC-APR-2020	6/1/2020	6/1/2020	\$436.08			
					52.16	1060240	SUPPLIES	SAFETY VESTS
					149.95	1060250	EQUIPMENT MAINTENANCE	LIGHT BAR
					75.99	1060250	EQUIPMENT MAINTENANCE	FUEL SHUT-OFF
					157.98	1070300	BUILDINGS & GROUNDS MAI	MOWER TIRES
CC-MAY2020-A	ZIONS BANK-SANTAQUIN		6/10/2020	6/10/2020	\$1,678.46			
					276.07	1070310	FIELD MAINTENANCE EXPEN	STEEL MAT DRAG FOR FIELD
					388.63	1070310	FIELD MAINTENANCE EXPEN	TOOLS, TOOLBOX, DUGOUT B
					62.26	6140241	SOFTBALL SUPPLIES	SOFTBALLS
					482.61	6140241	SOFTBALL SUPPLIES	SOFTBALL PITCHING MACHIN
					47.11	6140335	MISC SUPPLIES	ORIENTATION LUNCH

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					62.18	6140700	FUTURE PROGRAMS	ESPORTS - XBOX CARRYING
					25.00	6140700	FUTURE PROGRAMS	G.C. FOR ESPORTS
					288.49	6140700	FUTURE PROGRAMS	PROJECTOR SCREEN FOR E
					46.11	7657247	COVID-19 RELATED EXPENDI	PLASTIC SANITIZER BOTTLES
CC-MAY2020-JA	ZIONS BANK-SANTAQUIN		6/4/2020	6/4/2020	\$93.63			
					93.63	1068210	BOOKS, SUBSCRIPTIONS, ME	2018 SWIMMING POOL AND S
CC-MAY2020-JO	ZIONS BANK-SANTAQUIN		6/10/2020	6/10/2020	\$2,319.69			
					410.00	6140230	EDUCATION, TRAINING & TRA	UTAH RECREATION CONFERE
					395.00	6140230	EDUCATION, TRAINING & TRA	UTAH RECREATION CONFERE
					7.81	6140230	EDUCATION, TRAINING & TRA	STAFF MEETING SUPPLIES
					60.00	6140240	BASEBALL SUPPLIES	BASEBALL/SOFTBALL
					766.52	6140700	FUTURE PROGRAMS	PROMO ITEMS - SPRING UNP
					44.58	6140700	FUTURE PROGRAMS	SIDEWALK CHALK
					130.00	6140700	FUTURE PROGRAMS	SPRING UNPLUGGED - CRAB
					146.87	6340240	SUPPLIES	MUSEUM PAINT
					44.28	6340240	SUPPLIES	MUSEUM PAINT
					11.79	6340240	SUPPLIES	MUSEUM OFFICE SUPPLIES
					184.16	6340240	SUPPLIES	MUSEUM WOODEN NICKEL
					33.73	6340240	SUPPLIES	MUSEUM OFFICE SUPPLIES
					17.69	6340240	SUPPLIES	MUSEUM OFFICE SUPPLIES
					67.26	7657247	COVID-19 RELATED EXPENDI	COVID-19 FLAG SPACERS
CC-MAY2020-N	ZIONS BANK-SANTAQUIN		6/4/2020	6/4/2020	\$600.00			
					600.00	4340500	SOFTWARE EXPENSE	TRIMBLE DEVICE RENEWAL
CC-MAY2020-R	ZIONS BANK-SANTAQUIN		6/3/2020	6/3/2020	\$1,150.10			
					139.95	1054210	BOOKS, SUBSCRIPT, MEMBE	GRAMMERLY RENEWAL
					63.95	1054240	SUPPLIES	MAGICARD COLOR RIBBON
					673.93	1054240	SUPPLIES	AR-15 LOWERS, MAGPULS, E
					21.77	1054240	SUPPLIES	RIO PRO PRINTER CLEANING
					235.00	1054240	SUPPLIES	MICROSOFT SURFACE DOCK
					15.50	1054240	SUPPLIES	USB MAGNETIC CREDIT CAR
CC-MAY2020-RY	ZIONS BANK-SANTAQUIN		6/10/2020	6/10/2020	\$2,121.76			
					1,186.33	4240771	LEASE PURCHASES	BRUSH TRUCK: CHAIN SAW
					178.84	7657242	EMS - SUPPLIES	BATTERIES AND EMS WEEK S
					489.59	7657242	EMS - SUPPLIES	DOUBLE LOCK NARCOTIC CA
					244.80	7657247	COVID-19 RELATED EXPENDI	LIQUID HAND SANITIZER
					11.10	7657280	TELEPHONE	PREPAID WIRELESS CELL AM
					11.10	7657280	TELEPHONE	PREPAID WIRELESS CELL AM
CC-MAY2020-SH	ZIONS BANK-SANTAQUIN		6/3/2020	6/3/2020	\$60.71			
					50.00	1043480	EMPLOYEE RECOGNITIONS	FLOWERS FOR EMILY JOHNS
					10.71	7521500	WAGES PAYABLE	LABELS FOR FIRE DEPT.
CC-MAY2020-SU	ZIONS BANK-SANTAQUIN		6/10/2020	6/10/2020	\$395.26			
					17.37	1051240	SUPPLIES	CLEANING SUPPLIES
					119.00	4340500	SOFTWARE EXPENSE	AMAZON PRIME RENEWAL
					187.69	4340500	SOFTWARE EXPENSE	DROPBOX - CITY MANAGER
					30.00	7657230	FIRE - EDUCATION, TRAINING	BERNARDS, ALISON RECERTI
					41.20	7657240	FIRE - SUPPLIES	CPR CARDS
CC-MAY2020-SU	ZIONS BANK-SANTAQUIN		6/3/2020	6/3/2020	\$1,172.15			
					101.08	1041240	SUPPLIES	DINNER FOR COUNCIL WORK
					165.68	1041240	SUPPLIES	DINNER FOR COUNCIL WORK
					10.00	1041670	YOUTH CITY COUNCIL EXPE	GIFT CARDS FOR YCC
					66.60	1041670	YOUTH CITY COUNCIL EXPE	GIFT BASKET FOR YCC
					23.98	1043240	SUPPLIES	OFFICE SUPPLIES

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					25.89	1043240	SUPPLIES	GAS CARD SLEEVES
					59.91	1043240	SUPPLIES	BDAY CARDS/CLEANING PRO
					16.00	1043250	EQUIPMENT MAINTENANCE	CLEAN ADMIN VEHICLES
					7.65	1043480	EMPLOYEE RECOGNITIONS	EMPLOYEE LUNCHEON DRIN
					110.50	1043480	EMPLOYEE RECOGNITIONS	EMPLOYEE LUNCHEON DRIN
					51.87	1043480	EMPLOYEE RECOGNITIONS	EMPLOYEE LUNCHEON DRIN
					82.99	1043480	EMPLOYEE RECOGNITIONS	EMPLOYEE LUNCHEON DRIN
					450.00	1051300	BUILDINGS & GROUND MAIN	PLANTS FOR RECREATION &
	Vendor Total:				\$25,603.00			
		Total:			\$717,368.46			
<u>GL Account Summary</u>								
					20,579.32	1022210	FICA PAYABLE	
					8,929.19	1022220	FEDERAL WITHHOLDING PAY	
					5,436.96	1022230	STATE WITHHOLDING PAYAB	
					9,547.63	1022250	WORKMENS COMPENSATION	
					25,757.85	1022300	RETIREMENT PAYABLE	
					730.24	1022325	RETIREMENT LOAN PAYMEN	
					905.00	1022350	UTILITIES PAYABLE	
					215.54	1022420	GARNISHMENTS	
					180.00	1022425	FOP DUES	
					60.00	1022430	COURT FINES AND FORFEITU	
					14,910.00	1022450-046	(BOND) [E] STONE HOLLOW F	
					44,369.55	1022450-048	(INSP) [F] STONE HOLLOW	
					105,778.10	1022450-055	(WNTY) [F] STONE HOLLOW	
					44,094.66	1022484	(INSP) [C] STONE HOLLOW	
					5,786.99	1022504	LIFE/ADD	
					126.09	1022505	SUPPLEMENTAL	
					458.59	1041240	SUPPLIES	
					76.60	1041670	YOUTH CITY COUNCIL EXPE	
					110.00	1042240	SUPPLIES	
					25.00	1042310	PROFESSIONAL & TECHNICA	
					200.00	1043110	SALARIES AND WAGES	
					251.60	1043220	NOTICES,ORDINANCES,PUBL	
					488.85	1043240	SUPPLIES	
					16.00	1043250	EQUIPMENT MAINTENANCE	
					47.62	1043260	FUEL	
					9,985.00	1043310	PROFESSIONAL & TECHNICA	
					708.79	1043480	EMPLOYEE RECOGNITIONS	
					5.00	1043501	BANK AND SERVICE CHARGE	
					54,916.86	1043510	INSURANCE AND BONDS	
					100.00	1048230	EDUCATION, TRAINING, TRAV	
					25.49	1048250	EQUIPMENT MAINTENANCE	
					26.40	1048260	FUEL	
					66.12	1048280	TELEPHONE	
					367.78	1051240	SUPPLIES	
					438.54	1051270	UTILITIES	
					1,144.00	1051300	BUILDINGS & GROUND MAIN	
					160.94	1054210	BOOKS, SUBSCRIPT, MEMBE	
					75.00	1054230	EDUCATION, TRAINING & TRA	
					1,625.07	1054240	SUPPLIES	
					1,899.74	1054260	FUEL	
					18,897.88	1054340	CENTRAL DISPATCH FEES	
					2,188.00	1054702	COMM ON CRIM & JUV JUST -	
					749.17	1054740	CAPITAL-VEHICLES & EQUIP	
					701.08	1060240	SUPPLIES	
					225.94	1060250	EQUIPMENT MAINTENANCE	

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					161.29	1060260	FUEL	
					328.38	1060495	SIDEWALKS	
					161.29	1062260	FUEL	
					20,899.86	1062311	WASTE PICKUP CHARGES	
					13,974.99	1062312	RECYCLING PICKUP CHARGE	
					93.63	1068210	BOOKS, SUBSCRIPTIONS, ME	
					43.98	1068240	SUPPLIES	
					26.40	1068260	FUEL	
					408.75	1070250	EQUIPMENT MAINTENANCE	
					161.29	1070260	FUEL	
					470.27	1070300	BUILDINGS & GROUNDS MAI	
					2,471.27	1070310	FIELD MAINTENANCE EXPEN	
					161.29	1077260	FUEL	
					246.17	1077300	BUILDINGS & GROUND MAIN	
					40.00	1078240	SUPPLIES	
					125.00	1078310	PROFESSIONAL & TECHNICA	
					423,162.04		Total	
					62.22	4140701	RELOCATION TO PW BUILDIN	
					21.98	4140702	RELOCATION TO REC BUILDI	
					84.20		Total	
					9,244.27	4240771	LEASE PURCHASES	
					45,184.69	4241050	2015 PIERCE SABER PUMPE	
					9,315.31	4248200	Debt service - interest	
					63,744.27		Total	
					2,850.00	4340100	COMPUTER SUPPORT CONT	
					1,305.00	4340113	WEBSITE CONTENT MGT - PE	
					6,739.80	4340210	LAPTOP ROTATION EXPENSE	
					132.76	4340230	MISC EQUIPMENT EXPENSE	
					264.68	4340300	COPIER CONTRACT	
					2,679.99	4340500	SOFTWARE EXPENSE	
					13,972.23		Total	
					219,936.11	4540900	TRANSFER TO CDA FUND	
					161.90	5113110	ACCOUNTS RECEIVABLE	
					7,582.27	5140240	SUPPLIES	
					161.29	5140260	FUEL	
					100.00	5140310	PROFESSIONAL & TECHNICA	
					8,005.46		Total	
					1,152.83	5240240	SUPPLIES	
					161.29	5240260	FUEL	
					203.00	5240310	PROFESSIONAL & TECHNICA	
					126.50	5240500	WRF - UTILITIES	
					1,643.62		Total	
					186.93	5440210	BOOKS, SUBSCRIPTIONS & M	
					2,962.67	5440240	SUPPLIES	
					3,149.60		Total	
					750.00	5540820	DEBT SERVICE - INTEREST	
					3,810.91	5640735	CAPITAL FACILITY PLAN UPD	
					750.00	6040820	DEBT SERVICE - INTEREST	

SANTAQUIN CITY CORPORATION
Invoice Register - 5/30/2020 to 6/12/2020 - All Invoices

6/13/2020

<u>Invoice No.</u>	<u>Vendor</u>	<u>Check No.</u>	<u>Ledger Date</u>	<u>Due Date</u>	<u>Amount</u>	<u>Account No.</u>	<u>Account Name</u>	<u>Description</u>
					2.55	6134150	PARK RENTAL REVENUE	
					3.64	6134235	UNIFORMS	
					13.07	6134300	BASEBALL REVENUE	
					13.86	6134310	SOFTBALL REVENUE	
					20.98	6134320	TEEBALL REVENUE	
					19.40	6134400	TUMBLING/GYMNASTICS	
					2.40	6134410	KIDS CAMPS/EVENTS	
					7.90	6134470	KARATE	
					1.61	6134600	ADULT SPORTS	
					-0.69	6134700	SOCCER REGISTRATION	
					13.85	6134750	TENNIS	
					2.55	6134800	AEROBICS	
					4.20	6134830	URBAN FISHING CLASSES	
					6.38	6140145	REGISTRATION SOFTWARE E	
					852.69	6140230	EDUCATION, TRAINING & TRA	
					636.49	6140240	BASEBALL SUPPLIES	
					544.87	6140241	SOFTBALL SUPPLIES	
					294.50	6140260	FUEL	
					78.92	6140335	MISC SUPPLIES	
					1,950.32	6140700	FUTURE PROGRAMS	
					4,469.49		Total	
					1.25	6234248	BOOTH RENTAL	
					6,500.00	6240206	BUCK-A-ROO	
					4,260.46	6240240	SUPPLIES	
					780.00	6240260	RODEO EXPENSE	
					192.06	6240800	EASTER EGG EVENT EXPEN	
					11,733.77		Total	
					537.06	6340240	SUPPLIES	
					-12.95	6438960	LITTLE MISS REVENUE	
					190.52	7240210	BOOKS, SUBSCRIPTIONS & M	
					123.28	7240240	SUPPLIES	
					932.94	7240600	LIBRARY-CLEF FUNDS (STAT	
					1,246.74		Total	
					10.71	7521500	WAGES PAYABLE	
					431.00	7540482	ELDRED FUND EXPENSES	
					441.71		Total	
					30.00	7657230	FIRE - EDUCATION, TRAINING	
					8.20	7657235	EMS - EDUCATION, TRAINING	
					41.20	7657240	FIRE - SUPPLIES	
					932.19	7657242	EMS - SUPPLIES	
					-150.00	7657246	EMERGENCY MANAGEMENT	
					8,370.77	7657247	COVID-19 RELATED EXPENDI	
					64.48	7657250	EQUIPMENT MAINTENANCE	
					602.96	7657260	FUEL	
					44.40	7657280	TELEPHONE	
					9,944.20		Total	
					-219,936.11	813910	Transfer from City	
					169,936.11	814410.460	ORCHARD LANE CDA INCENT	
					-50,000.00		Total	
					\$717,368.46		GL Account Summary Total	



New City Hall Discussion

6/2/2020





History & Background:

During the 2020-2021 all day budget planning session, the city council met with all of the department directors of the city to evaluate operational and capital project needs in the upcoming year.

Out of the 48 capital projects evaluated, the construction of a new city hall was universally ranked as the highest priority project of the city.



*Mapleton City Hall
Sample*

Santaquin City - Potential Projects/Initiatives

2020-2021 Fiscal Year

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

Project/Initiative	Total Council Points	Council Rank	Total Staff Points	Staff Rank	Total Combined Points	Combined Rank
New City Hall - Space	144	1	268	1	412	1
General Plan Update	90	3	145	6	235	2
Employee Recruitment and Retention (PD) Initiative	68	8	152	5	220	3
SCADA Control Panel Upgrade	58	14	161	3	219	4
Rebuild Center Street North of Apple Valley Elementary	70	6	143	7	213	5
400 East 450 South Storm Water Project	92	2	101	13	193	6
WRF Bio Solid Disposal Change Approval (Landfill)	67	10	123	10	190	7
Cemetery Expansion - Option 1 - Pave New Road Way	63	12	126	9	189	8
Highland Drive/Canyon Road - In Design/Land Acquisition	70	5	111	11	181	9
Fire Bay Exhaust Upgrade Project	82	4	89	14	171	10





History & Background:

The planning to involve the public in this process began in early February.

However, when COVID-19 struck, the city was prevented from holding town hall meetings. As such, it was decided to place the project on a temporary hold.

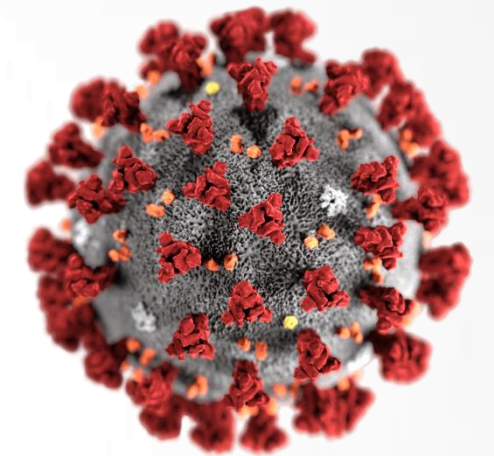
With the potential use of stimulus funding, and the potential to use federal grant funding for “shovel ready” projects, Santaquin City was prompted to take the necessary steps to secure project funding early to enable the city an ability to provide matching funds.

On May 19, 2020, the Santaquin City Council passed Resolution 05-01-2020 in order to fulfill the necessary steps to prepare itself financially, for yet unknown funding opportunities.

However, it has been, and continues to be, Santaquin City’s intent to continue with its planned public involvement process through site selection, design and construction.



Gunnison City Hall
Sample





Public Involvement:

Though unusual, Mayor Hunsaker directed that the May 16th City Council Meeting Agenda be published with a memorandum of explanation outlining the following:

- The Project Would Not Raise Fees or Taxes
- Project Benefits
- Why Now? (considering COVID-19)
- Financing
- Public Involvement

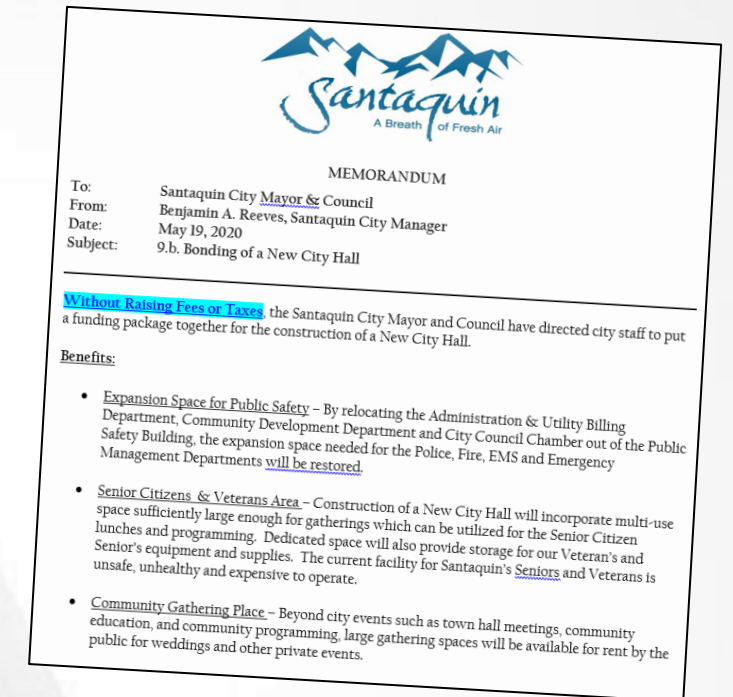
A Public Hearing has been scheduled and advertised for the June 16th City Council Meeting at 7pm

The public is also invited to participate by watching the city meetings on YouTube Live.

As COVID-19 restrictions are lessened, town hall meetings will also be reinstated.



*Lindon City Hall
Sample*





Public Hearing: June 16th at 7pm

Prior to the public hearing, and with the permission of the Mayor & Council, the Santaquin City Police and Fire Chiefs will be sharing a presentation regarding their department's space needs.



**Interim Fire Chief
Ryan Lind**



**Chief of Police
Rodney Hurst**



*Ephraim City Hall
Sample*





Public Hearing: June 16th at 7pm

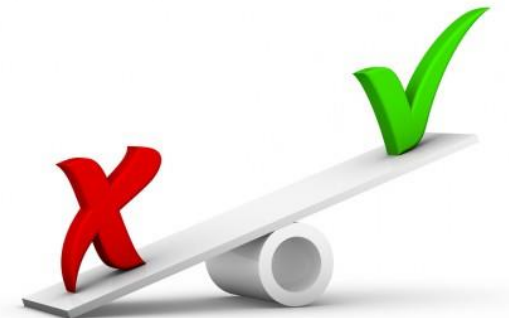
Also, Assistant City Manager and former City Engineer, Norman Beagley will discuss various location options and the pros and cons of each.



**Assistant City Manager
Norman Beagley**



*Spanish Fork City Hall
Sample*





Public Hearing: June 16th at 7pm

Finally, Finance Director and City Recorder Aaron Shirley, will discuss the project budget, terms and impacts of a sales tax bond, and Santaquin City's efforts to secure grant funding.



**Finance Director / City Recorder
Aaron Shirley**



*Santa Clara City Hall
Sample*





Future Public Meetings

Future public meetings will be held as Santaquin City continues its efforts to:

- Solidify Funding
- Secure Project Site Selection
- Consider Design Elements
- Complete Preliminary Cost Estimating
- Bid the Construction, etc.

Social Media & Update Videos

Even after COVID-19 restrictions are lifted, Santaquin City will continue to keep the public involved and informed via Facebook and YouTube



Cedar Hills City Hall
Sample



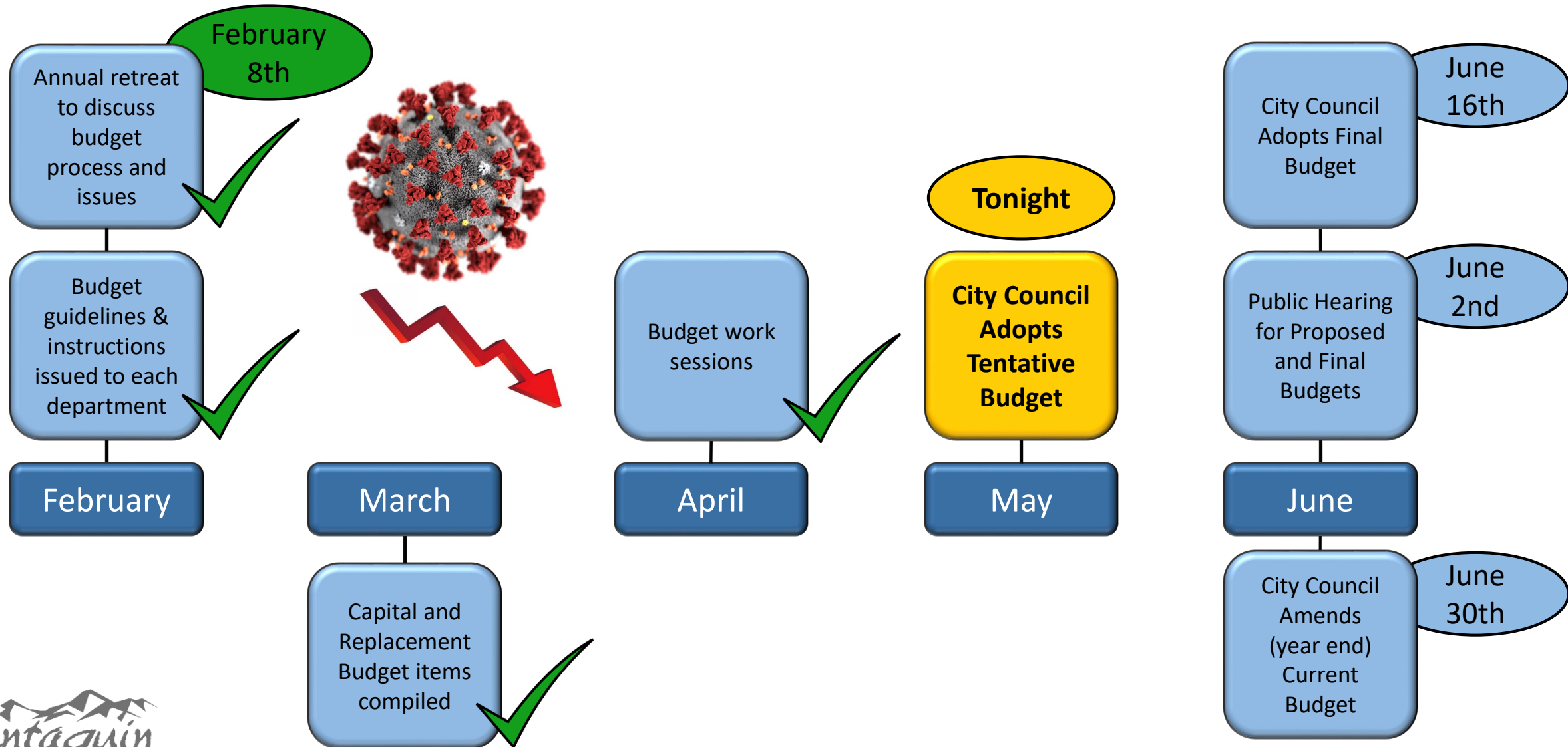


Santaquin City Budget

2020-2021



Budget Schedule



Two Budget Approaches

Maintain Projections

Cut if funding is not received

1. 5% Reduction Plan
2. 10% Reduction Plan
3. 15% Reduction Plan



Reduce Base Projections

Restore when funding is available

1. 5% Restoration Plan
2. 10% Restoration Plan
3. 15% Restoration Plan



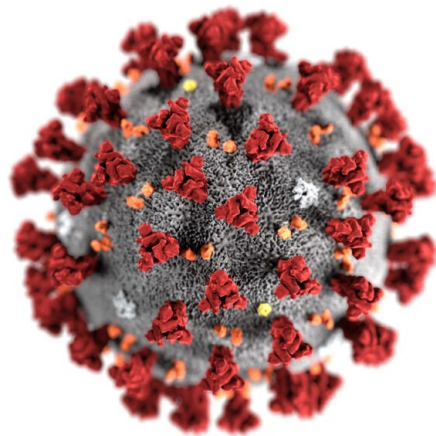
Conservative Approach

Initial Projections

- 22% Growth Rate in Sales Taxes
- 300-500 Growth Rate in Homes
- 800 Growth Rate in Platted Lots
- 8% Growth Rate in Property Taxes

Revised Projections

- 5.4%* Growth Rate in Sales Taxes
- 150 Growth Rate in Homes
- 250 Growth Rate in Platted Lots
- 8%** Growth Rate in Property Taxes



** Grocery store increases will offset statewide sales tax decline netting an overall increase of 5.4% estimated*

*** Growth Rate in Property Taxes has a 12 month delay. 8% is based upon last year's growth and is not reflective of this year's commercial (grocery store) and residential (this year's home construction) growth.*



Prioritization

1. Maintain Debt Payment
2. Take Care of Existing Employees
 - a. Maintain Benefits
 - b. Maintain COLA
 - c. Hold New Hires/New Positions
 - d. Hold Merit Increases
 - e. Hold Travel/Conferences
3. Maintain Current Service Levels
 - a. Hold Service Enhancements



4. Postpone Purchases (where possible)
 - a. Vehicles
 - b. Equipment
5. Prioritize Project Funding
 - a. Leverage Grant Funding (match)
 - b. Dedicated Funding Sources
 - c. Prioritize Remaining Available Funds
 - d. Postpone Remainder

Review of Affected Projects

Key



Funded/Included



Time Only Project



On Hold



Completed

Santaquin City - Potential Projects/Initiatives

2020-2021 Fiscal Year

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

Project/Initiative	Dept.	Total Council Points	Council Rank	Total Staff Points	Staff Rank	Total Combined Points	Combined Rank
New City Hall - Space	GB	144	1	268	1	412	1
400 East 450 South Storm Water Project	Storm	92	2	101	13	193	8
General Plan Update	CD	90	3	145	6	235	2
Fire Bay Exhaust Upgrade Project	Fire	82	4	89	14	171	12
Highland Drive/Canyon Road - In Design/Land Acquisition	Streets	70	5	111	11	181	11
Rebuild Center Street North of Apple Valley Elementary	Streets	70	6	143	7	213	7
Employee Handbook Update	Personnel	69	7	77	16	146	15
Employee Recruitment and Retention (PD) Initiative	Personnel	68	8	152	5	220	5
Quarterly Career Progression Meetings	Personnel	67	9	49	30	116	18
WRF Bio Solid Disposal Change Approval (Landfill)	Sewer	67	10	123	10	190	9
Power Generator Replacement - Public Safety Building	GB	65	11	157	4	222	4
Cemetery Expansion - Option 1 - Pave New Road Way	Cemetery	63	12	126	9	189	10
Salary Survey Market Study	Personnel	59	13	169	2	228	3
SCADA Control Panel Upgrade	Water	58	14	161	3	219	6
Ahlin Park Fishing Dock Projects - Grant Dependent	Park	52	15	35	37	87	26
Center Street (Main to 100 N) - Grant Dependent Storm Water Project	Storm	46	16	68	21	114	19
Outward Mindset Training Program	Personnel	45	17	111	12	156	13
Red Barn Road Trail	Park	44	18	23	42	67	33
Cemetery Expansion - Option 3 - Center Street to Monument Landscaping	Cemetery	42	19	11	48	53	42
Cemetery Expansion - Option 4 - Resurface/Overlay Existing Roadways	Cemetery	41	20	76	17	117	17



Personnel

Full Time (4):

- 1 Police Officer
- 1 Fire Chief Position
- 1 Building Inspector
- 1 Engineer in Training (EIT)

Part Time:

- 2 – Fire Fighters
(10hr Shifts – 5 days/week)

Additional Hours:

- Police Administrative Support 12-hr./wk.
- Court Staff 10-hr./wk.
- Utility Billing/Payroll Assistance 5-hr./wk.
- Volunteer Hours/Training \$20,000

Additional Wages:

- Emergency Manager - Partial

Seasonal:

- 1 Additional Seasonal for Public Works
40-hr./wk. over the Summer
(1500 hr./max)



Vehicles



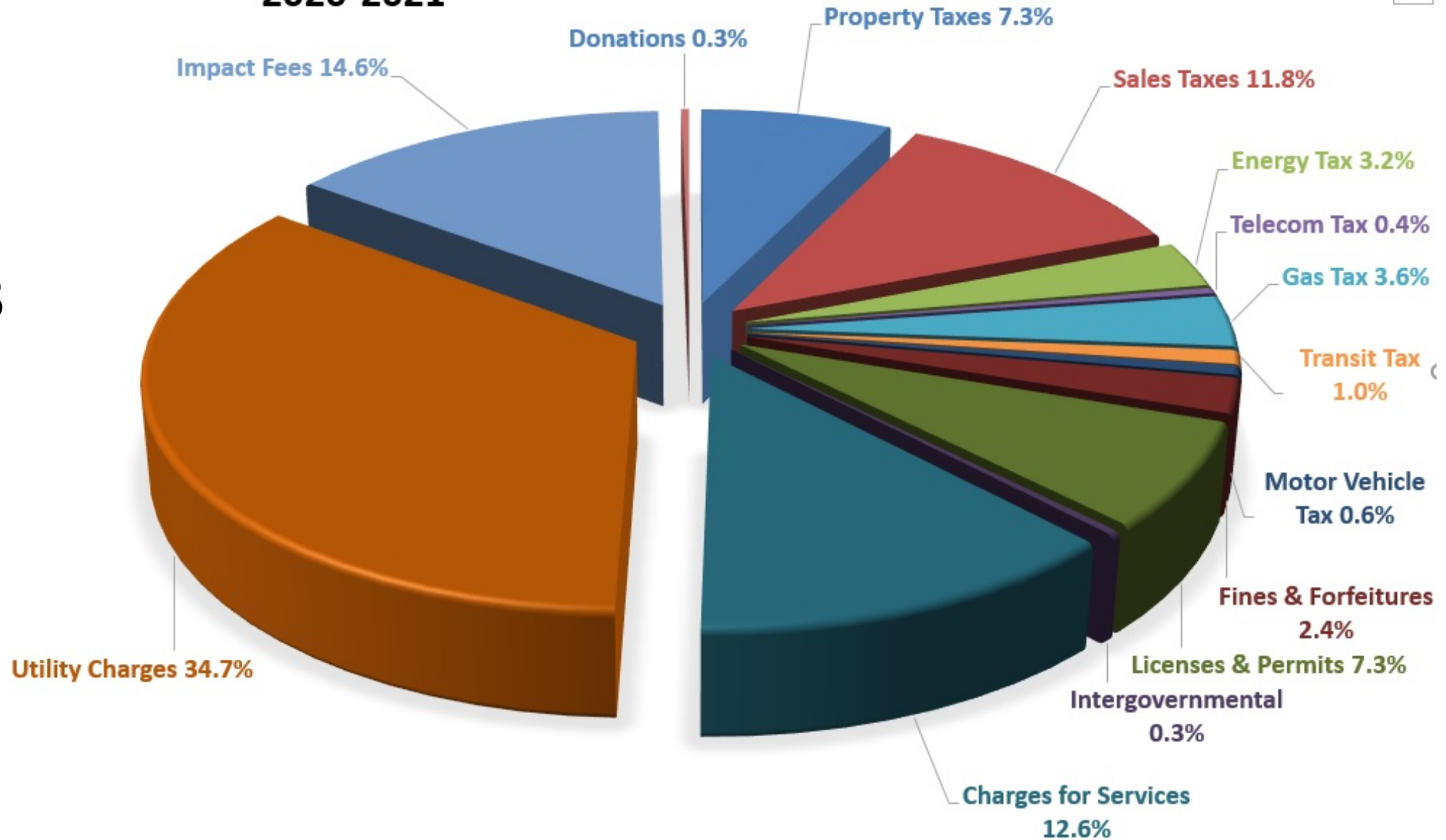
Police/Court Transport Van	\$52,000 – Could be used by other departments
Police Patrol Vehicles(4 @ \$60K)	\$240,000
Fire – 2 Pickup Trucks (¾ & 1 ton)	\$98,000 – Chief & Part Timers
Public Works – 2 F-150 Trucks	(Lease) - Partial
Recreation – 1 F-150 Truck	(Lease)
Building Dept. – 1 F-150 Truck position	\$42,000 – Dependent upon new
Seniors Transport Van	\$14,400 – (City Portion of \$85K Grant)

Equipment

- 
- A person is operating a red Toro riding lawn mower on a grassy field. The mower has a large deck and a rear-mounted engine. The person is wearing a red shirt and dark pants. The background shows a clear sky and some trees in the distance.
- Police (12 Office Chairs) \$2,400
 - Police (Evidence Storage Container) \$2,800
 - Fire (Reinstate PPE Rotation) \$15,000
 - Fire (Laundry Extractor/Water/Dryer) \$9,000
 - Parks (Trailer for Large Mower) \$8,000
 - Parks (Ballfield Fencing – II) \$20,000
 - Parks (Tractor for Ballfield Maint.) \$24,000
 - Parks (Ballfield Score Boards-4) \$18,400
 - Parks (Ballfield Foul Poles – 5) \$7,800
 - Public Works* (Chipper) \$25,000
 - Public Works (Mini Grader) \$75,000

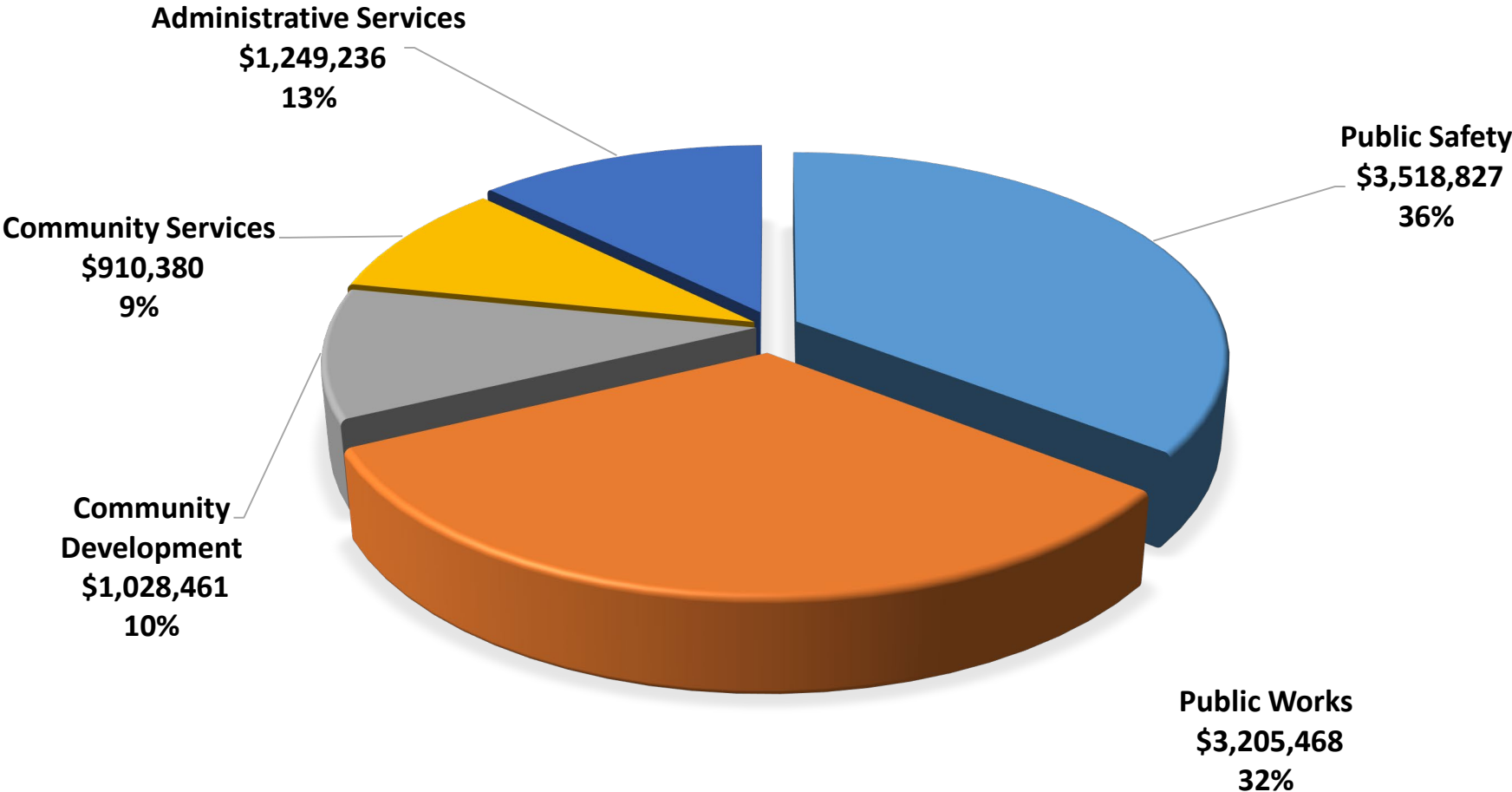
Final Budget Revenues

Santaquin City Revenue 2020-2021



Final Budget Expenditures

Santaquin City 2020-2021 Operational Budget (ALL FUNDS)



General Fund Transfers



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
Total GF Transfer In		<u>\$ 1,250,000</u>

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
Total GF Transfer Out:		<u>\$ 2,332,480</u>

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
Total Transfer Out:		<u>\$ 1,250,000</u>

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
Total Transfers In:		<u>\$ 2,332,480</u>

Other Fund Transfers

Santaquin City 2020-2021 Budgeted Transfers

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
Total Other Transfers From:		\$	1,789,078

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
Cuilinary 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
Total Other Transfers In:		\$	1,789,078



CDA Budget

Santaquin Community Development Agency Board							
2020-2021 Budget							
Account Number	Description	Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (2019-2020) 75% of Year	Projected Budget (2020-2021)	%Chg.	\$ Chg.
Revenues:							
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)
Expenditures:							
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 Local Building Authority

2020-2021 Budget

Account Number Description		Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (2019-2020)	Projected Budget (2020-2021)	%Chg.	\$ Chg.
Revenues:							
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%	\$ -
Total Revenues:		\$ 188,562	\$ 188,335	\$ 1,750	\$ 188,700	0%	\$ 365
Expenditures:							
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	Contributrion to Surplus			\$ -	\$ 48	100%	
Total Expenses:		\$ 188,562	\$ 188,335	\$ 48,348	\$ 188,700	0%	\$ 365
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$ (46,598)	\$ -		

**LBA
Budget**



SWD Budget

Santaquin Water District						
2020-2021 Budget						
Account Number	Description	Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (201-2020) 75% of Year	Projected Budget (2020-2021)	%Chg. \$ Chg.
Revenues:						
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% \$ -
	Total Revenues:	\$ 48,362	\$ 32,500	\$ -	\$ 33,500	3% \$ 1,000
Expenditures:						
83-4410.450	Expenses	\$ 33,387	\$ 32,500	\$ -	\$ 33,500	3% \$ 1,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ 20	\$ -	0% \$ -
	Total Expenses:	\$ 33,407	\$ 32,500	\$ 20	\$ 33,500	3% \$ 1,000
NET REVENUE OVER EXPENDITURES		\$ 14,955	\$ -	\$ (20)	\$ -	





Recommended Motion:

“Motion to open the public hearing on the FY2020-2021 Fiscal Year Budget for Santaquin City, and its three sub-organizations; Santaquin Community Development Agency Board, Santaquin Local Building Authority, and Santaquin Water District as well as for Interfund Transfers for FY2020-2021”

ORDINANCE NO. 06-01-2020

AN ORDINANCE AMENDING SANTAQUIN CITY CODE TO REQUIRE LANDSCAPING IN THE FRONT AND SIDE YARDS OF EVERY NEW RESIDENTIAL DWELLING, PROVIDING FOR CODIFICATION, CORRECTION OF SCRIVENER'S ERRORS, SEVERABILITY, AND AN EFFECTIVE DATE FOR THE ORDINANCE.

WHEREAS, the City of Santaquin is a fourth class city of the state of Utah; and

WHEREAS, the City Council has specific authority pursuant to Title 10, Chapter 9a Utah Code Ann. (1953 as amended) to adopt a zoning plan including an ordinance and map which divide the municipality into districts or zones and within such districts to regulate the erection, construction, reconstruction, alteration, repair and uses of buildings and structures and the uses of land; and

WHEREAS, the state legislature has granted general welfare power to the City Council, independent, apart from, and in addition to, its specific grants of legislative authority, which enables the city to pass ordinances which are reasonably and appropriately related to the objectives of that power, i.e. providing for the public safety, health, morals, and welfare; and

WHEREAS, the City Council desires to amend Santaquin City Code Title 10 Chapter 15 to require landscaping in the front and side yards of every new residential dwelling; and

WHEREAS, the Santaquin City Planning Commission held a public hearing on May 12, 2020, which hearing was preceded by the posting of public notice in at least three public places within the City limits of Santaquin City, and which notice of public hearing was published in a newspaper in accordance with Section 10-9a-205 of the Utah State Code; and

WHEREAS, after the noted public hearing, the Santaquin City Planning Commission forwarded a recommendation to the City Council;

NOW, THEREFORE, BE IT ORDAINED by the City Council of Santaquin City, State of Utah, as follows:

Section I. Amendments

Title 10 Chapter 15 is amended as follows: (underlined text is added, stricken text is deleted)

Chapter 15 LANDSCAPING STANDARDS

10-15-1: PURPOSE:

10-15-2: SCOPE OF REQUIREMENT:

10-15-3: GENERAL LANDSCAPING STANDARDS:

10-15-4: LANDSCAPE YARDS AND SCREENING:

10-15-5: BUILDING LANDSCAPING:

10-15-6: PARKING AREA LANDSCAPING:

10-15-7: SPECIES DIVERSITY AND MINIMUM STANDARDS:

10-15-8: WAIVERS AND EXCEPTIONS:

10-15-9: NONCONFORMING STATUS:

10-15-1: PURPOSE:

The purpose of the landscaping requirements in this title shall be to promote the health, safety, and general welfare of the public; to stabilize property values by encouraging pleasant and attractive surroundings and thus create the necessary atmosphere to facilitate the orderly development of an attractive and harmonious community. Specific ways these purposes are accomplished include:

- A. Enhancing the appearance and visual character of the community;
- B. Promoting compatibility between all land uses by reducing visual, noise and light impacts of development on adjacent properties;
- C. Reducing the area of impervious surfaces and storm water drainage impacts;
- D. Providing shade to help mitigate heat and exposure on paved surfaces and to help conserve energy;
- E. Encouraging the conservation of water resources through inclusion of more drought tolerant plants;
- F. Defining entry points on property and guides for the separated circulation of vehicles and pedestrians.
- G. The relief of heat, noise, and glare through the proper placement of landscaping. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

10-15-2 CITY WIDE LANDSCAPING REQUIREMENT FOR NEW RESIDENTIAL DWELLINGS:

All new residential dwellings must provide completely landscaped front yards and side yards, as defined in section 10-6-29, where such yard area is visible from the public street or private street. Acceptable landscaping must include plants and sufficiently control erosion, dust, and weeds to mitigate negative impacts on neighboring residences. Unless an appropriate bond is posted, landscaping must be completed before the residential dwelling receives a certificate of occupancy.

In the event that a residential dwelling is completed when pressurized irrigation is not available, a cash bond may be provided to Santaquin City as per the approved fee schedule. If a cash bond is paid, the landscaping improvements shall be completed by the end of the following irrigation season before the City's pressurized irrigation is turned off in mid-October.

10-15-3 DEVELOPMENT PROJECT LANDSCAPING REQUIREMENTS:

10-15-~~2~~3-1: SCOPE OF REQUIREMENT:

The provisions of this section shall apply to landscaping for all new and reconstructed landscaping for public agency projects, private nonresidential projects, developer installed landscaping in multi-family residential projects, and developer installed landscaping in single-family projects, which require project review and approval by the city. Such review may include initial or modified site plan reviews, modified conditional use permit review, and building permits issued for commercial and multi-family building exterior or site modifications, other than typical maintenance, where the estimated cost of construction is greater than fifty

thousand dollars (\$50,000.00) in either a single application or any number of applications within a five (5) year period. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

10-15-~~3~~3-2: GENERAL LANDSCAPING STANDARDS:

The following requirements apply to all landscaping projects that are subject to city review:

- A. Site Landscaping: All areas not utilized in a building footprint or necessary for site access, parking, or vehicle and pedestrian circulation shall be planted with an effective combination of trees, ground cover, lawn, shrubbery, and/or approved dry landscape materials and mulches under the standards established by this section and in accordance with an approved landscape plan.
- B. Landscape Plans: A landscape plan is required for all developments under the scope of this chapter and shall be submitted to and approved by the development review committee prior to issuance of any permit or site plan approval. Each landscape plan shall address the functional aspects of landscaping such as grading, drainage, runoff, erosion prevention, wind barriers, provisions for shade, and reduction of glare. The landscape plan shall be prepared by a landscape architect registered in the state of Utah or professional landscape designer and shall contain the information required in exhibit A attached to the ordinance codified herein.
- C. Plant Selection: Plants selected for landscape areas shall be well suited to the microclimate and soil conditions at the project site as well as year round aesthetics of the property. Developments should include a good combination of evergreen trees in addition to deciduous trees in order to achieve a nonbarren landscape design during winter months when there are no leaves on the trees. Preference shall be given to those species listed in the city approved tree species list provided in the city's construction standards. Sod shall not be permitted in landscape areas less than four feet (4') in width.
- D. Installation: All landscaping shall be installed according to sound horticultural practices in a manner designed to encourage quick establishment and healthy growth. The following shall also apply:
 - 1. It shall be the responsibility of the developer to grade, place topsoil, seed or sod, install automatic sprinkler irrigation systems, and properly plant trees, shrubs, and other approved plant materials. Plants with similar water needs shall be grouped together as much as possible.
 - 2. Landscaping shall be completed in accordance with the landscape plans submitted and approved by the development review committee.
 - 3. All landscape work must be installed prior to a certificate of occupancy of the associated building or as otherwise approved by the development review committee as seasonal conditions may dictate.
 - 4. The developer shall bond for such landscape improvements prior to occupancy to ensure that installations are completed as submitted and approved. Guarantee requirements for landscape improvements shall be the same as required by the city for all other site improvements.
- E. Maintenance: Trees and vegetation, irrigation systems, fences, walls, and other landscape elements shall be considered as elements of the project in the same manner as parking, and other site details. The applicant, landowner, or successors in interest shall be responsible for the regular and proper maintenance of all landscaping elements installed. Maintenance is required on all landscaping appropriate to the method and type, which may include, but is not limited to, mowing, removal of litter, trash, or garbage, pruning, watering, and repair of all landscape structures such as fences and walls, etc. Maintenance also includes replacing dead or dying plants with healthy stock of the same species or another as approved by the community development department, and as required by the

approved landscape plan. Failure to adequately maintain the health, condition, and number of plantings required by an approved landscape plan is a violation of this chapter.

F. **Vegetation Removal:** Any alterations to site landscaping beyond typical maintenance must be approved by the community development department. Any vegetation removed or needing to be replaced due to disease, health, or condition, shall be replaced within one growing season. No vegetation required by a landscape plan shall be removed for purposes of greater visibility to a site or signage.

G. **Curbing:** All landscape yards and areas abutting driveways, drive aisles, parking stalls and property lines shall be protected by a concrete curb, which shall be four inches wide and six inches deep (4" x 6"). No curbing is required along property lines where a shared landscaping area extends over a property line and the adjacent property has been or will be developed within six (6) months or is part of a master planned development. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

10-15-43-3: LANDSCAPE YARDS AND SCREENING:

A. **Required Landscape Yards:** The following landscaping yards and buffers are required as listed in table 1 of this section:

TABLE 1
REQUIRED LANDSCAPE YARDS AND AREAS

Zone/Use	Front To Building/To Parking	Street Side To Building/To Parking	Side	Rear	Side Or Rear Abutting A Residential Zone ¹	Minimum Percentage Of Landscape Area
MBD along Main Street (200 W to 100 E)	10'/10' ²	10'/10' ²	5' ³	5'	5'	See MBD development standards
C-1	Landscape yards within these zones shall be established in relationship to required setbacks for buildings and parking areas					10%
RC	30'/15'	20'/10'	10'	10'	20'	10%
PC	30'/15' ²	20'/10' ²	10'	10'	20'	10%
I-1	35'/20'	25'/20'	10' ⁴	10' ⁴	15'	8%
PO	30'/15'	20'/10'	10'	20'	20'	10%
Multiple-unit residential dwellings ⁵	30'/20'	30'/20'	20'	30'	30'	See multi-family development standards
Core area (multi-family/nonresidential) other than MBD	20'/20'	15'/20'	10'	20'	20'	10%
Nonresidential uses that may be appropriate in a residential zone	30'/20'	30'/20'	5'	5'	10'	15%

Notes:

1. A site is considered to abut a residential zone even if the residential zone begins at the centerline of an adjacent public street to the rear or side of the proposed development.
2. Where sites are constructed with outdoor eating and display areas along the public right of way, a maximum of 60 percent of this area may include pavers or other city approved hardscape.
3. This side yard requirement for the building can be waived when the associated building is constructed with 0 setback from a side property line and an adjoining building is or will be constructed with a similar 0 setback as part of a master planned

development or plans for the adjoining site are under review by the city.

4. Landscaping yards are not required within storage or material yards unless adjacent to a residential zone.

5. Landscape yards are to be established from the outer walls of any attached unit structures.

B. Required Landscaping Amounts Within Landscape Yards:

1. Landscape yards abutting residential zones shall include a minimum of one tree and five (5) shrubs for each thirty (30) linear feet or fraction thereof of the landscape yard area (as measured along the property line).
2. Side and rear landscape yards abutting a nonresidential development or property zoned for such shall include a minimum of one tree and four (4) shrubs for each forty (40) linear feet or fraction thereof of the landscape yard area (as measured along the property line).
3. Front and street side landscape areas shall include a minimum of one tree for each forty (40) linear feet or fraction thereof of the landscape yard area (as measured along the property line).
4. In addition to the above, ground cover shall be provided over all landscape areas. (Ord. 07-01-2016, 7-6-2016, eff. 7-7-2016)

C. Plant Spacing: Trees and shrubs may be spaced irregularly in informal groupings or be uniformly spaced, as consistent with larger overall planting patterns and organization of the site. Perimeter landscaping along a street shall be designated and integrated with the streetscape in the street right of way.

D. Park Strips: Developments which front onto a public road shall install one tree per thirty feet (30') of frontage or fraction thereof and ground cover in accordance with city approved streetscape designs, materials and plantings between the sidewalk and curb. Maintenance of these areas is to be performed by the adjacent property owner.

E. Utility Screening: All aboveground utility equipment (e.g., power, phone, cable boxes, etc.) as well as ground mounted HVAC equipment, etc., shall be screened from public view by a wall or plantings equal to or greater than the equipment height.

F. Fencing And Property Line Screening:

1. In addition to the required landscaping, screening along rear or side property lines should incorporate berming, open construction barriers, low maintenance fencing materials or decorative walls constructed of stone, masonry or decorative iron.
2. Screening heights along front property lines and along side property lines within the existing or proposed building front setbacks shall be the same as outlined in section [10-6-26](#) of this title for all fences, walls, and hedges.
3. Fences or walls along rear or side property lines shall not exceed six feet (6') in height for general nonindustrial uses. Walls may be ten feet (10') tall to lessen the sound and visual impacts of industrial uses or uses where diesel traffic or noise caused by service bays, loading docks, crushing operations, etc., is expected. Walls greater than six feet (6') in height must be architecturally articulated (e.g., materials, planes, columns, crown features, etc.) and landscaping around such walls shall be designed to soften the wall presence.
4. Screening shall be designed and located to provide a natural crime deterrent. Barbed or razor wire is not permitted unless specifically approved by the planning commission for security, public safety, health, or general welfare of the citizens and property owners of Santaquin and/or their

property. This provision does not apply to agricultural uses and public utility facilities. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

G. Decorative Materials: Materials such as crushed rock, redwood chips, pebbles, pavers, or stamped concrete and stones may not cover more than fifty percent (50%) of the areas required to be landscaped. Artificial plants are not acceptable.

H. Clear View Areas: Landscaping within designated clear view areas shall comply with section [10-6-9](#) of this title. (Ord. 07-01-2016, 7-6-2016, eff. 7-7-2016)

10-15-~~5~~3-4: BUILDING LANDSCAPING:

A. Except within MBD areas, exposed sections of building walls that are in high visibility areas along arterial and collector streets as well as on site, general public access areas, shall have planting beds approximately six feet (6') wide placed directly along at least fifty percent (50%) of such walls. These planting areas may overlap required landscape yards.

B. Trash enclosures and other accessory structures shall have a minimum five foot (5') wide planting area along three (3) sides and a minimum of four (4) shrubs per landscaped side. These planting areas may overlap required landscape yards.

C. Except within MBD areas, a group of four (4) shrubs and one tree shall be provided in a landscape area or grade adjacent to the front and side elevations of a building per fifty (50) linear feet or fraction thereof, of elevation where the building exceeds one hundred feet (100') in length (e.g., 110 feet of building face would require 3 of the above groupings). (Ord. 07-01-2016, 7-6-2016, eff. 7-7-2016)

10-15-~~6~~3-5: PARKING AREA LANDSCAPING:

In addition to the required landscape yards, parking lots shall have landscaping which reduces the area of impervious surfaces and stormwater drainage impacts, provides shade to help mitigate heat and exposure on paved surfaces and to help conserve energy, and helps to define entry points on property and guides for the separated circulation of vehicles and pedestrians. The following shall apply: (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

A. Landscape Areas: Landscaping shall be provided in the amount of six percent (6%) of the interior space of parking lots with less than one hundred (100) spaces, and ten percent (10%) of the interior space of all parking lots with one hundred (100) spaces or more. For single developments on less than two (2) acres, this percentage will count toward the minimum landscape requirement provided in subsection [10-15-4A](#) of this chapter. (Ord. 07-01-2016, 7-6-2016, eff. 7-7-2016)

B. Screening: Screening from the street and all nonresidential uses shall be of sufficient height and opacity to continuously block the lowest three feet (3') of the cross section view of the parking area from the street or adjacent use. These screening standards may be met in any number of different ways, including, but not limited to, a garden wall, earthen berm, constructed planter, dense hedge, or combination of ways. Landscape plans submitted for review shall include a graphic depiction of the parking lot screening as viewed from the street. Plant material used for the required screening shall achieve required capacity in its winter seasonal condition within three (3) years of construction of the vehicular use area.

C. Pedestrian Walking/Refuge Areas: Pedestrian walking/refuge areas shall be provided between parking aisles closest to major business entries where one hundred (100) or more parking spaces are required. Such areas shall be at least eleven feet (11') wide and have a five foot (5') wide meandering sidewalk running the length of the area. Those portions of this area not utilized as sidewalk shall be

landscaped with at least one tree and four (4) shrubs per sidewalk return. Additionally, ground cover shall be provided over the entire landscape area.

D. Planter Islands: Landscaped islands shall be provided at the end of parking aisles and appropriately spaced at intermediate locations along parking aisles.

1. Dimensions: Islands at the end of single stall width parking aisles shall be at least six feet (6') in width and eighteen feet (18') in length. Islands at the end of dual stall width parking aisles shall be at least six feet (6') in width and thirty six feet (36') in length, with at least one hundred sixty (160) square feet of ground area per shade tree or one hundred (100) square feet of ground per ornamental tree to allow for root aeration.

2. Vegetation: Islands shall include one or more canopy shade trees and four (4) or more shrubs per eighty (80) square feet of planter area. Additionally, ground cover shall be provided over the entire landscape area.

3. Curbing: All islands shall have raised concrete curbs surrounding them. Curb extents shall not be included in the required dimensions. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

10-15-~~73~~-6: SPECIES DIVERSITY AND MINIMUM STANDARDS:

A. Diversity: To prevent uniform insect or disease susceptibility and eventual uniform maturity and agedness on a development site or in the adjacent area or the district, species diversity is required and extensive monocultures are prohibited. The following requirements shall apply to site development plans:

Number Of Trees On Site	Maximum Percentage Of Any One Species
10 - 19	75%
20 - 39	60%
40 or more	50%

B. Plant Sizes: The following minimum plant sizes shall be required: (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

Type	Minimum Size
Canopy shade (deciduous) tree	2.0 inch caliper balled and burlapped equivalent
Canopy shade (deciduous) tree as a street tree on a residential local street only	2.0 inch caliper container or equivalent
Evergreen tree	6.0 foot height balled and burlapped or equivalent
Ornamental tree	1.5 inch caliper balled and burlapped or equivalent
Shrubs	5 gallon or adequate size consistent with design intent

(Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006; amd. Ord. 10-02-2007, 10-17-2007, eff. 10-18-2007)

10-15-~~83~~-7: WAIVERS AND EXCEPTIONS:

The city's land use authority may waive a requirement of a site plan if, in its opinion, specific requirements are unnecessary or inappropriate due to circumstances unique to the property, or if the requirements have been previously submitted and approved. Such requirements may be set aside only to the extent that the intent and purpose of this chapter is not violated. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

10-15-~~93~~-8: NONCONFORMING STATUS:

Any use of property, which, on the effective date hereof, is nonconforming only as to the regulations relating to landscaping may be continued in the same manner as if the landscaping were conforming until such time that any such land use, parking area, site development or landscaping changes. (Ord. 12-02-2006, 12-6-2006, eff. 12-7-2006)

Section II. Severability

If any part of this ordinance or the application thereof to any person or circumstances shall, for any reason, be adjudged by a court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remainder of this ordinance or the application thereof to other persons and circumstances, but shall be confined to its operation to the section, subdivision, sentence or part of the section and the persons and circumstances directly involved in the controversy in which such judgment shall have been rendered. It is hereby declared to be the intent of the City Council that this section would have been adopted if such invalid section, provisions, subdivision, sentence or part of a section or application had not been included.

Section III. Contrary Provisions Repealed

Any and all other provisions of the Santaquin City Code that are contrary to the provisions of this Ordinance are hereby repealed.

Section IV. Codification, Inclusion in the Code, and Scrivener's Errors

It is the intent of the City Council that the provisions of this ordinance be made part of the Santaquin City Code as adopted, that sections of this ordinance may be re-numbered or re-lettered, and that the word ordinance may be changed to section, chapter, or other such appropriate word or phrase in order to accomplish such intent regardless of whether such inclusion in a code is accomplished. Typographical errors which do not affect the intent of this ordinance may be authorized by the City without need of public hearing by its filing a corrected or re-codified copy of the same with the City Recorder.

Section V. Posting and Effective Date

This ordinance shall become effective at 5:00 p.m. on Wednesday, June 17th, 2020. Prior to that time, the City Recorder shall deposit a copy of this ordinance in the official records of the City and place a copy of this ordinance in three places within the City.

PASSED AND ADOPTED this 16th day of June 2020.

Kirk Hunsaker, Mayor

Councilmember Nick Miller
Councilmember Elizabeth Montoya

Voted ____
Voted ____

Councilmember Lynn Mecham
Councilmember Jennifer Bowman
Councilmember David Hathaway

Voted ____
Voted ____
Voted ____

ATTEST:

K. Aaron Shirley, City Recorder

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, K. AARON SHIRLEY, City Recorder of Santaquin City, Utah, do hereby certify and declare that the above and foregoing is a true, full, and correct copy of an ordinance passed by the City Council of Santaquin City, Utah, on the 16th day of June, 2020, entitled

“AN ORDINANCE AMENDING SANTAQUIN CITY CODE TO REQUIRE LANDSCAPING IN THE FRONT AND SIDE YARDS OF EVERY NEW RESIDENTIAL DWELLING, PROVIDING FOR CODIFICATION, CORRECTION OF SCRIVENER’S ERRORS, SEVERABILITY, AND AN EFFECTIVE DATE FOR THE ORDINANCE.”

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Corporate Seal of Santaquin City Utah this 16th day of June, 2020.

K. AARON SHIRLEY
Santaquin City Recorder

(SEAL)

AFFIDAVIT OF POSTING

STATE OF UTAH)
) ss.
COUNTY OF UTAH)

I, K. AARON SHIRLEY, City Recorder of Santaquin City, Utah, do hereby certify and declare that I posted in three (3) public places the ordinance, which is attached hereto on the 16th day of June, 2020.

The three places are as follows:

1. Zions Bank
2. Post Office
3. City Office

I further certify that copies of the ordinance so posted were true and correct copies of said ordinance.

K. AARON SHIRLEY
Santaquin City Recorder

The foregoing instrument was acknowledged before me this ____ day of _____, 20__, by K. AARON SHIRLEY.

Notary Public

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 Application¹⁰

- 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)^{0.500}
- 1-10 lot Subdivision - \$1,600 x (# of lots)^{0.385}
- 11-100 lot Subdivision - \$2,075 x (# of lots)^{0.273}
- 100+ lot Subdivision - \$4,025 x (# of lots)^{0.130}

Final (up to 2 reviews)

- Core Area Infill (1-10 Lots) - \$1000 x (# of lots)^{0.400}
- 1-10 lot Subdivision - \$1,500 x (# of lots)^{0.327}
- 11-100 lot Subdivision - \$2,300 x (# of lots)^{0.148}
- 100+ lot Subdivision - \$3,325 x (# of lots)^{0.068}

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

Lot Line Adjustment Review - \$150.00

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

Plat approval extension request - \$200.00

Condominium Plat Review - \$1,000

Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$600.00

Multi Family Residential Site Plan Review - \$600.00

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

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

alterations to site features requiring review by staff. Appeals Authority

Application - \$200.00

Street Vacation⁸ - \$800.00

Gravel, Sand, Earth Extraction, and Mass Grading Permit Request - \$350.00

Prepayment of Inspection Costs Fee¹⁷ – 4% of City Engineer's Cost Estimate of Development Bond

Street Lights

General Fees

Wire installation - \$100.00 per light (assumes 100 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.

Trenching (where none provided) - \$4.00 per ft

Local / Collector Streets

Lights - \$1,934.00 each

Installation - \$850.00 each

6/3 TC Wire – current market price

1½" Conduit– \$2.00 per ft

Arterial Streets

Lights - \$4,108.00 each

Basic installation - \$1,150.00

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

6/3 TC wire – current market price

1½" Conduit– \$2.00 per ft

Sweeps - \$250.00 each

Banner Arms - \$53.00

120-volt receptacle - \$35.00

Plant Hanger Rod - \$40.00

Flag Holder - \$52.00

Breakaway Hardware (UDOT Street) – \$450.00

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

Strong Box & installation - \$3,100.00

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

Street Signage

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

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

Street or Stop Sign only - \$450.00 each

Oversized Street or Stop sign only - \$550.00 each

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

Zoning

Rezoning Request - \$400.00

Agriculture Protection Request - \$300.00

Conditional Use Permit Request - \$175.00

Ordinance Text Change Request - \$400.00

Special Event Permit Request - \$25.00

Permanent Sign Permit – as per Building fees

Temporary Sign Permit - \$30.00

Business Licenses

Initial Commercial License - \$75.00

Initial Home Occupation License - \$50.00

Temporary Business License - \$50.00

Annual Liquor License - \$100.00

Annual License Renewal Fee - \$35.00

Renewal Late Fee Penalty¹² – \$20.00

Annual Hobby Kennel Fee - \$50.00

Annual Residential Kennel Fee - \$100.00

Annual Commercial Kennel Fee - \$250.00

Solicitor Licenses - \$15.00 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 Fee¹⁹

Units of Measure	Equivalency	Impact Fee
Residential		
¾" Meter	1.00	\$656.00
Non-Residential		
¾ Meter	2.00	\$1,311.00

1"	3.34	\$2,190.00
1 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 Fee¹⁸ - \$3388.00

Storm Drain Impact Fee - \$770.00²³

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 - \$1,000.00¹⁶

Construction in City Right-of-Way⁴

0-2 Years since Resurfacing

Summer Permit Fee - \$2,000.00, plus \$20

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

Summer Permit Fee - \$1,500.00, plus \$15

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

Summer Permit Fee - \$1,000.00, plus \$10

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available²¹

Base Rate¹³ - \$~~22.47~~~~24.09~~ per month

0 – 4,000 gallons¹³ - \$0.~~58~~~~57~~ per thousand gallons

4,001 – 8,000 gallons¹³ - \$0.~~88~~~~86~~ per thousand gallons

8,001 – 12,000 gallons¹³ - \$1.~~16~~~~4~~ per thousand gallons

12,001 + gallons¹³ - \$2.~~15~~~~4~~ per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate¹³ per month \$16.~~37~~~~08~~ (1")

\$~~23.40~~~~22.99~~ (1.5" or larger)

Usage Rate per 1,000 gallons¹³ - \$.~~74~~~~73~~ per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - \$~~40.03~~~~39.68~~ per month

Per 1000 gallons¹³ - \$0.~~83~~~~84~~ (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$200.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

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

Storm Drainage Monthly Rates¹³ \$1.0~~86~~

Waste Removal

Monthly Rates¹³ \$~~14.09~~~~13.84~~ per container

Recycling Rates \$6.~~77~~~~65~~ per container²²

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

Landfill Rates

Contractors Disposing of Construction Site Materials

6-wheeled vehicle - \$60.00 per load for materials

originating within the City Limits

6-wheeler vehicle - \$150.00 per load for materials

originating outside the City Limits

10-wheeled vehicle - \$80.00 per load for materials

originating within the City Limits

10-wheeled vehicle - \$400.00 per load for materials

originating outside the City Limits

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

materials originating within the City Limits

Larger than 10-wheeled vehicle - \$600.00 per load for

materials originating outside the City Limits

Cemetery²⁰

Plot Sales

Resident - \$500.00 per plot¹

Non-Resident - \$1,000.00 per plot¹

½ – Size or Infant Locations³

Resident - \$250.00

Non-Resident - \$500.00

¼ – Size or Cremation Locations

Resident - \$200.00

Non-Resident - \$400.00

Opening and Closing Fees

Resident

Single Depth - \$350.00

Double Depth 1st Burial - \$700.00

2nd Burial - \$350.00

Non-Resident

Single Depth - \$700.00

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

2nd Burial - \$700.00

Infant³

Resident - \$200.00

Non-Resident - \$400.00

Cremation³

Resident - \$150.00

Non-Resident - \$300.00

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

Full Size - \$200.00

Infant - \$100.00

Cremation - \$100.00

Disinterment²

Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Non-Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Less than 8-hour notice - \$50.00 additional

Burial Right Transfers 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 Rental⁵

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot

Non-Resident - \$50.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Sunset Trails Park Large Pavilion

Residents - \$30.00 per day time slot

Non-Resident - \$60.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Centennial Park⁶

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Orchard Cove Park

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

(Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$100.00 per night includes up to 10 tents and/or trailer spaces

Non-Residents - Overnight time slot (10 p.m. to 7 a.m.)

\$150.00 per night includes up to 10 tents and/or trailer spaces

Arena⁹

Single Use

Commercial Use

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

Refundable Security Deposit - \$200.00

Non Resident

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

Refundable Security Deposit - \$100.00

Resident

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

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

Refundable Security Deposit - \$100.00

Annual Use – includes 1 day per week during season

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

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

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per “work”

Lighting - \$25.00

Baseball/Softball Fields¹⁵

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

\$15.00 per hour, \$75.00 per day

Callaway Baseball Field

\$20.00 per hour, \$75.00 per day

\$20.00 additional per hour for lighting

Orchard Hills Softball Field

\$15.00 per hour, \$75.00 per day

City Center Soccer Field

\$10.00 per hour (min 2-hour rental)

\$50.00 per day

\$35.00 additional for field paint/prep

Refundable Security Deposit

Police Department GRAMA Requests

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

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

\$0.75 per page more than 5

Supplemental Report - \$5.00 additional charge
Accident Form⁷ - \$10.00
Photographs - \$5.00 each photo
Tape Duplication - \$25.00/hour, minimum 1 hour
 \$10.00 per VHS tape or DVD, client may provide own tape
 \$5.00 per cassette tape, client provides own tape
 \$10.00 per tape postage & handling
Fingerprints
 Santaquin – No Charge
 Non-Residents - \$10.00 up to 2 cards
Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)
Junk Permits
 Santaquin – No Charge
 Non-Residents - Service no longer available
Contract Services - \$70.00 per Officer/per hour
Driving Privilege Verification - \$25.00

Copies

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

Fire/EMS Department

Personnel:

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

Resources:

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

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

GRAMA Requests

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

Special Events¹¹

Special Events License - \$50.00

Library

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

- ¹ Cemetery plots which are purchased on an extended pay contract are subject to an additional interest charge of 1.5% monthly or 18% annually.
- ² Additional disinterment fees could be assessed depending on the location of the grave and will be reviewed on a case by case bases.
- ³ A baby is determined to be a child before their 3rd birthday. Children 3 years of age or older shall be considered adults. All Infant and cremations must have a flush headstone unless using a full size grave.
- ⁴ All fees for construction in a City right-of-way shall double for work done without a permit or for work commencing prior to a permit being issued.
- ⁵ Verification of residency is required at the time of reservation/payment.
- ⁶ Reservations will not be taken for the following year until January 1st. In case of inclement weather, reservation may be rescheduled and deposits may be refunded, however, rental fees are not subject to refunds. Reservations must be canceled at least 2 weeks prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.
- ⁷ Only state forms will be copied with requests for accident reports.
- ⁸ This amount is an estimated amount of actual City costs associated with uncontested proposals. Additional fees may be negotiated and assessed based on applications requiring City staff time beyond that reasonably anticipated for such an application. The City may credit this fee toward an applicant's purchase of vacated street area.
- ⁹ All scheduling for the arena will be done through the City Recreation Department. The season runs from the first day in April to the last day in September. Annual fees are based on one day per week. If person/organization/group wants to reserve facilities for two day a week, fees would be double, three days; fees would be triple, and so on. Lessee may lease area, not to exceed five-hundred (500) square feet; maximum 15 cattle per pen and no more than two (2) pens may be leased at the facilities. **No other** livestock is permitted. Livestock owners must receive approval for use and location from the city prior to setting up temporary fencing. Livestock owners must provide their own temporary fencing and feed.
- ¹⁰ Acreage of properties owned by a government entity are excluded from fee calculations. Existing public roads adjacent to annexation boundaries should be included with such petitions in accordance with City policies and planning purposes. Where non-petitioning properties are more than 30% of the annexing area, those fees which would be required for non-petitioning properties may be deferred for up to one year of the annexation becoming effective under the following requirements:
 1. A bond in a form acceptable to the City is posted for the remainder fees. Such bond shall be forfeited to the City if the remaining fees are not paid within the allowed 12-month time frame.
 2. Petitioners can not receive final approval on a plat until all required annexation fees, including non-petitioned property fees, are paid.
- ¹¹ Any additional Public Safety costs necessary for the event will be assessed to the applicant. If events are held in a public park, appropriate park fees apply.
- ¹² Annual renewal fees are due February 1st. If payment is not received by March 1st of the same renewal year, the license shall be considered null and void and a new license must be applied for with all associated new licensing fees. Persons operating a business without a renewed and/or current business license shall be subject to all penalties applicable under City and State law.
- ¹³ Base and Usage rates will be adjusted each July 1st to reflect the Consumer Price Index change from the preceding calendar year.
- ¹⁴ Deposits may be applied to customer's billings or may be returned when all billings are current.
- ¹⁵ City Sponsored activities/sports will have first priority when scheduling of the fields.
- ¹⁶ Deposit for Water Hydrant Meter Deposit will be refunded when meter is returned.
- ¹⁷ Pre-paid fees will be placed into an escrow account and drawn upon as inspection costs are incurred by the City. If costs for inspections and testing exceed the amount in the escrow account, they will be the responsibility of the developer and paid for prior to receiving final approvals at the end of the development warranty period. At the conclusion of a final walk through and city acceptance of the improvements, the developer may be reimbursed any amount remaining in the escrow account in accordance with reimbursement procedures found in city ordinances.
- ¹⁸ One ERU is equivalent to .25 acres of single family development. For all other types of development, the following formula will be utilized Step 1: Divide 10,890 (total sf in .25 acres) by impact fee per ERU (\$3,388) = \$0.31 per sf. Step 2: Multiply irrigable area (sf lot size minus sf of hardscape on lot) by Impact Fee per sf (\$0.31) to arrive at impact fee.
- ¹⁹ Per Equivalent Residential Unit: Impact Fee is \$656

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

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

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

²³ 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.

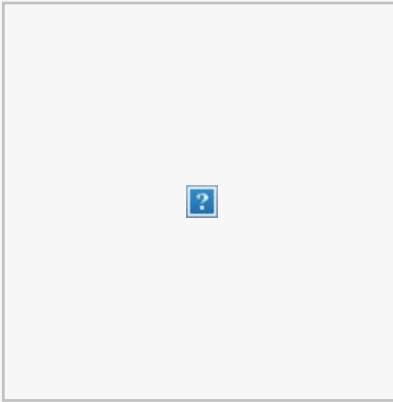
Approved this ~~16²⁰~~th day of ~~June~~~~August~~, 20~~20~~¹⁹.

Kirk F. Hunsaker, Mayor

ATTEST:

K. Aaron Shirley, City Recorder

From: [Office of the State Auditor](#)
To: [Ben Reeves](#)
Subject: Revised Fraud Risk Assessment Now Available
Date: Friday, April 3, 2020 3:14:24 PM



OFFICE OF THE STATE AUDITOR

Revised Fraud Risk Assessment

As introduced in [Auditor Alert 2020-01](#), each local government entity will need to complete an annual Fraud Risk Assessment (Assessment) before the end of each fiscal year starting with the current fiscal year. Based on recent feedback the Office of the State Auditor (Office) has received on the Assessment, the scoring matrix was revised.

Entities should use this [revised Assessment document](#) to complete the assessment for fiscal year 2020. Please watch our six-minute [video](#) summarizing the best practices measured in the Assessment. The Office has also developed a [Preparation Checklist](#) to aid the person assigned to complete the Assessment.

The governing board of each entity may assign a board member, staff member,

volunteer, or paid professional to complete the Assessment on their behalf. However, the Chief Administrative Officer and Chief Financial Officer must certify the Assessment. The completed and certified Assessment must be presented to the governing board prior to the end of the fiscal year.

Fraud Risk Overview Video

https://youtu.be/i4_cat5N66c

Auditor Alert 2020-01

https://auditor.utah.gov/wp-content/uploads/sites/6/2020/04/2020-01-Annual-Fraud-Risk-Assessment_Revised-4_3_2020.pdf

Revised Fraud Risk Assessment

https://auditor.utah.gov/wp-content/uploads/sites/6/2020/04/Fraud-Risk-Assessment-Questionnaire_Revised-March-2020.pdf

Revised Fraud Risk Assessment Implementation Guide

https://auditor.utah.gov/wp-content/uploads/sites/6/2020/04/Fraud-Risk-Assessment-Implementation-Guide-for-Local-Governments_Revised-March-2020.pdf

Fraud Risk Assessment Preparation Checklist

https://auditor.utah.gov/wp-content/uploads/sites/6/2020/04/Fraud-Risk-Assessment-Preparation-Checklist_Revised-March-2020_4_2_2020.pdf



RESOLUTION 06-02-2020

A RESOLUTION APPROVING THE REQUIRED ANNUAL FRAUD RISK ASSESSMENT

(Newly Required by the Office of the Utah State Auditor)

WHEREAS, on April 3, 2020, the Office of the State Auditor (OSA) issued Audit Alert 2020-01 requiring that each local governmental entity complete and annual Fraud Risk Assessment before the end of each fiscal year starting with the current fiscal year; and

WHEREAS, the Santaquin City Manager, Santaquin City Recorder/Finance Director and Santaquin City Treasurer/Administrative Services Director completed said audit (See attached) which is now available for review, consideration and possible approval by the Santaquin City Council; and

WHEREAS, many of the best practices outlined by the OSA were already in place while others recommendations are in the process of being implemented;

NOW THEREFORE, be it resolved by the Santaquin City Council to accept and approve the attached annual Fraud Risk Assessment for Santaquin City for FY2019-2020.

ADOPTED AND PASSED by the City Council of the City of Santaquin, Utah this 16th day of June, 2020.

CITY OF SANTAQUIN

Kirk F. Hunsaker, Mayor

Attest:

K. Aaron Shirley, City Recorder



OFFICE OF THE
STATE AUDITOR

Preparation Checklist

Revised March 2020

Fraud Risk Assessment

Refer to the Implementation Guide for more detailed explanations of concepts and criteria. See resources.auditor.utah.gov/s/article/Fraud-Risk-Assessment-Implementation-Guide

To complete the assessment, identify or obtain the following:

- ✓ 1. Name of the Board/Council Chair Kirk F. Hunsaker, Mayor
- ✓ 2. Name of the Clerk/Finance Officer K. Aaron Shirley, City Recorder / Finance Director
- ✓ 3. Name of the Treasurer Shannon Hoffman
- ✓ 4. Copies of credit/purchasing card statements, payments and supporting documentation. (E)
- ✓ 5. Copies of bank reconciliations for all bank accounts and related bank statements.
- ✓ 6. Copies of the following policies if they existed during the assessment period:
 - a. Conflict of Interest
 - b. Procurement
 - c. Ethical Behavior
 - d. Reporting fraud and abuse
 - e. Travel
 - f. Credit/Purchasing Cards
 - g. Personal use of entity assets
 - h. IT and computer security
 - i. Cash receipting and deposits
- N/A 7. Copy of the CPA's license, if there is a CPA who is a member of the staff; provide the contact for a contract accountant who is a CPA.
- ✓ 8. Copy of the diploma if a member of the staff has a bachelor's degree in accounting (not required if documentation was provided for number 8 above).
- 9. Copies of the commitment to ethical behavior by the officials/officers of the entity.
- ✓ 10. Copies of the training certificate for the Office of the State Auditor board member training completed during the last 4 years. Completed as a council together in council mtg. (minutes)
- ✓ 11. Documentation (certificates, agendas, etc.) demonstrating that a member of the management team had at least 40 hours of financial training during the last year.
- N/A 12. Copy of the internal audit plan for the assessment period.
- ✓ 13. Name of the internal auditor and a list of duties. If contractually performed, provide a copy of the contract. K. Aaron Shirley
- N/A 14. Copies of any internal audit reports issued during the assessment period or last year, whichever is longer.
- N/A 15. Copy of the audit committee charter.
- N/A 16. A list of audit committee members during the assessment period. (Informal)
- N/A 17. Minutes or agendas for audit committee meetings, if meetings are confidential, a list of action items from those meetings would suffice.



OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised March 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions below.
- Total the points of the questions marked "Yes" and put on the "Total Points Earned" line below.
- Using the points earned, circle the risk level on the "Risk Level" line below.

Total Points Earned: 325 Risk Level:

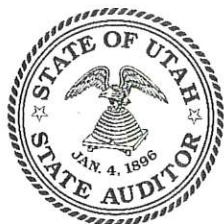
Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified expert as part of its management team? (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO)	0	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	10	20
5. Have all of the board members completed the State Auditor online training at least once in the last four years?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	0	20
8. Does the entity have a formal internal audit function?	20	20
9. Does the entity have a formal audit committee? (INFORMAL)	0	20

Certified By: K. Anna Shurley Certified By: Shanna Haggman

* MC = Mitigating Control

[Signature] City manager



Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☑ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties.

☒ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of governments.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

Basic Separation of Duties

See page 2 of this questionnaire for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?		X	X	
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".		X	X	
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".		X	X	



RESOLUTION 06-03-2020

A RESOLUTION ESTABLISHING THE FY2020-2021 CERTIFIED TAX RATE

WHEREAS, the City of Santaquin is a municipal entity and political subdivision of the State of Utah; and

WHEREAS, the Utah State Tax Commission has issued a Certified Tax Rate to be approved by the City of Santaquin for properties within the city boundaries; and

WHEREAS, the City of Santaquin is required to accept the proposed Certified Tax Rate within both Utah County and Juab County;

NOW THEREFORE, be it resolved by the Santaquin City Council to accept and approve the Certified Tax Rate of 0.001282 for General Operations and 0.000114 for the Library, which together creates a Total Municipal Certified Tax Rate of 0.001396 for the City of Santaquin.

ADOPTED AND PASSED by the City Council of the City of Santaquin, Utah this 16th day of June, 2020.

CITY OF SANTAQUIN

Kirk F. Hunsaker, Mayor

Attest:

K. Aaron Shirley, City Recorder



**RESOLUTION 06-04-2019
ADOPTION OF THE FINAL FY2020/2021 BUDGET**

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2020/2021.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 16th day of June, 2020.

CITY OF SANTAQUIN

Kirk F. Hunsaker, Mayor

Attest:

K. Aaron Shirley, City Recorder



ANNUAL BUDGET 2020-2021



SANTAQUIN CITY
2020-2021 APPROVED BUDGET



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

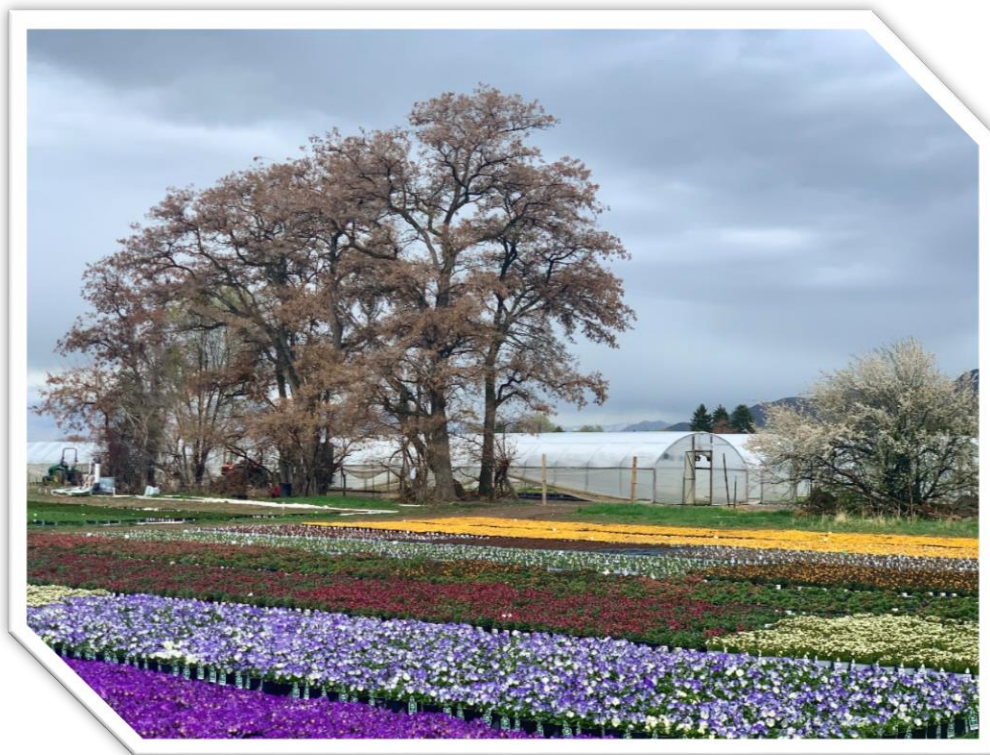
CITY MANAGER

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.



SANTAQUIN CITY
2020-2021 APPROVED BUDGET

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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 2nd and June 16th, 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

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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

SANTAQUIN CITY

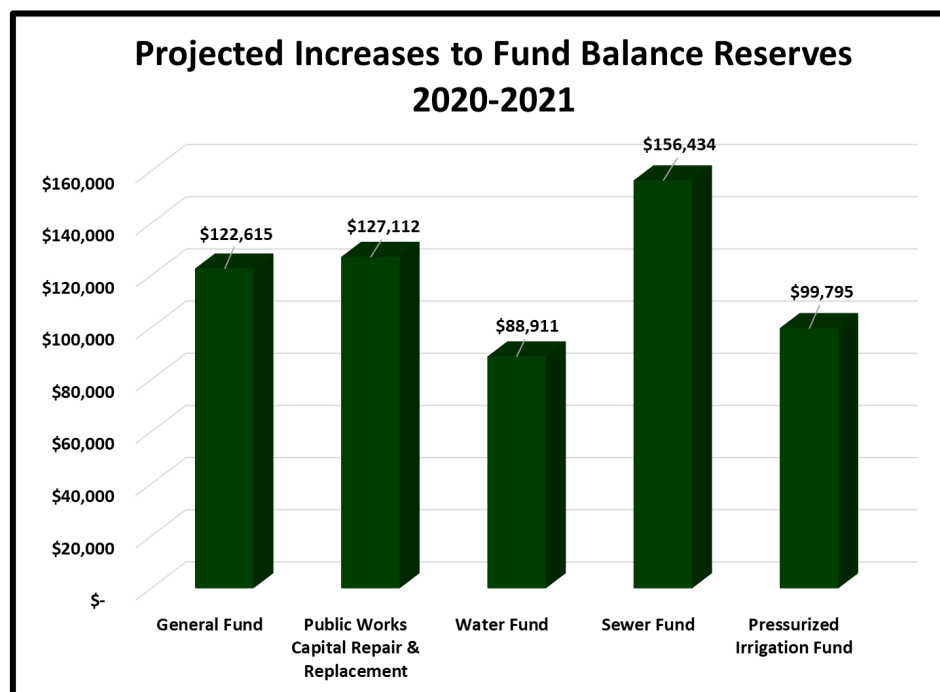
2020-2021 APPROVED BUDGET

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.

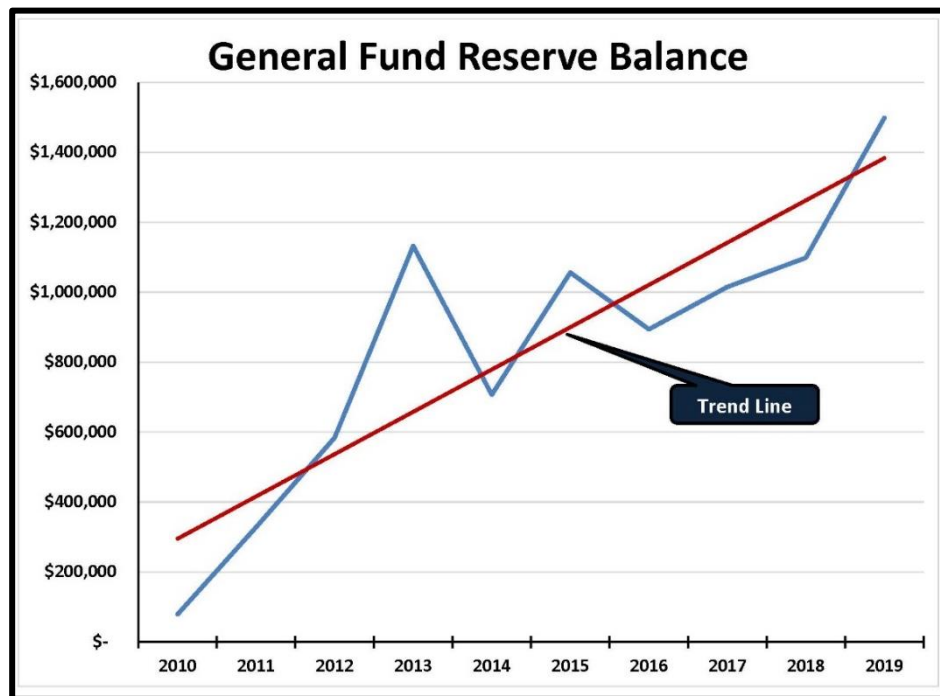
The city has many financial needs, both in capital projects as well as in operations and maintenance, which will be further identified in this document. Such needs create an enormous strain on an organization that relies on elastic revenues such as sales tax, building permits, and impact fees, which 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.

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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:

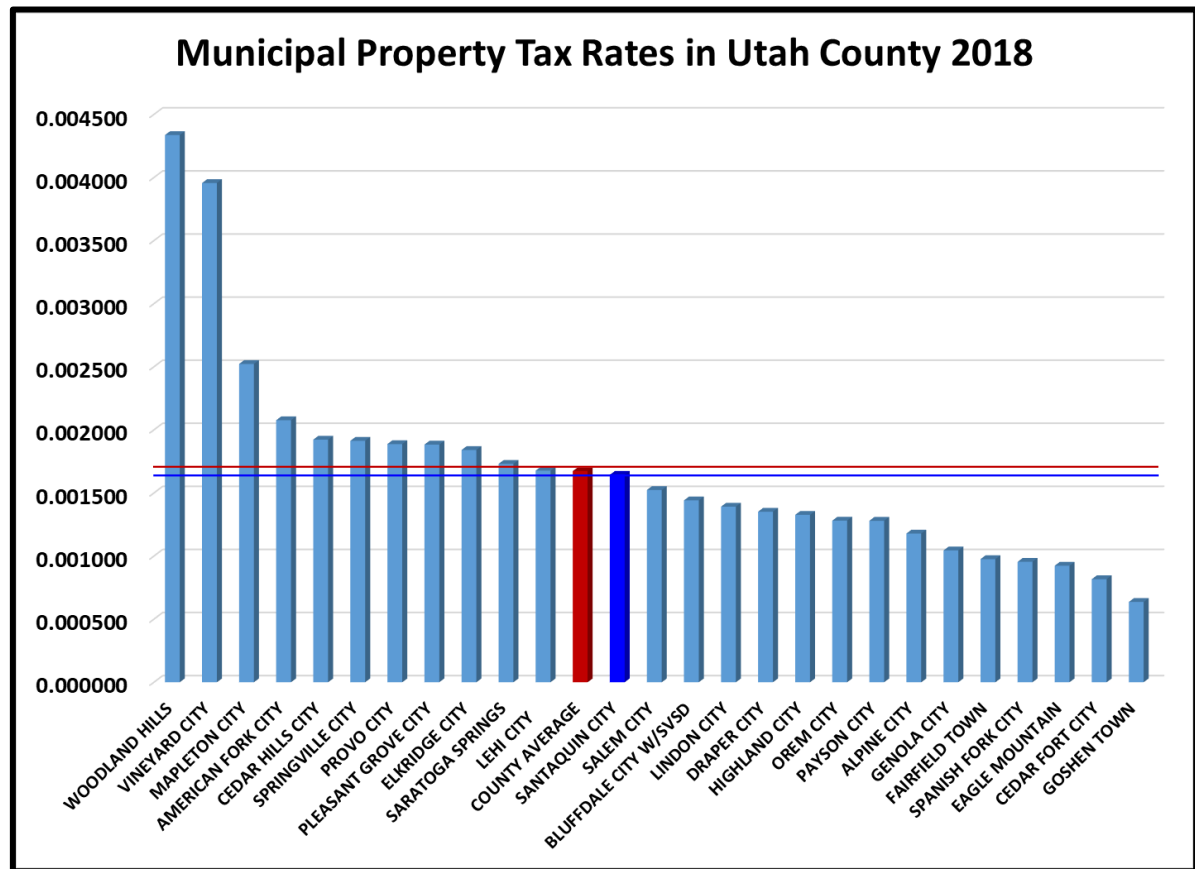
- Enact policies that are in harmony with adopted ordinances, General Plan, and Capital Facilities plans and the goals and vision established by the City Council.
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time 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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2020-2021 APPROVED BUDGET

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
Total:	\$4,694,645	\$5,116,649

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.*

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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
Administration:				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	1	1	0	-1
Community Development:				
Full Time	6	7	7	0
Part Time	2	3	2	-1
Seasonal/Volunteer	0	0	0	0
Leisure Services:				
Full Time	3	5	5	0
Part Time	24	28	38	10
Seasonal/Volunteer	50	51	50	-1
Public Safety:				
Full Time	14	14	15	1
Part Time	17	19	22	3
Seasonal/Volunteer	38	38	30	-8
Public Works:				
Full Time	10	10	10	0
Part Time	3	2	2	0
Seasonal/Volunteer	3	3	3	0
Total City Wide:				
Full Time	37	40	41	1
Part Time	53	59	71	12
Seasonal/Volunteer	92	93	83	-10
Grand Total City Wide:	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.*

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

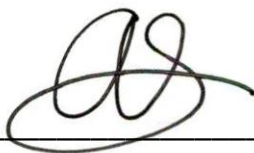
Thank you for taking the time to read this Budget Message. Please feel free to contact me if you have any questions.

Respectfully submitted,



BENJAMIN A. REEVES

Santaquin City Manager



K. AARON SHIRLEY

Santaquin City Finance Director

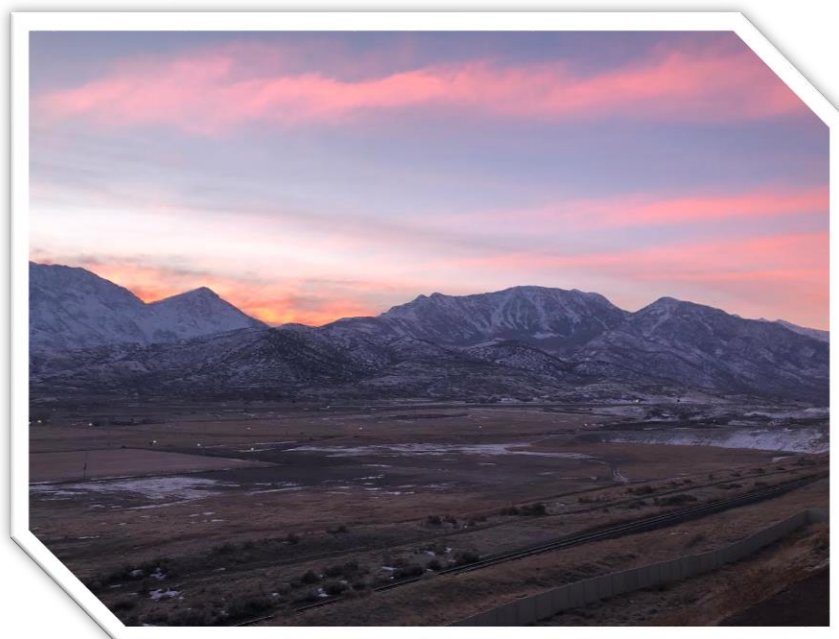
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SANTAQUIN CITY COMMUNITY PROFILE SECTION

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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Santaquin Area Map.....	22
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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.

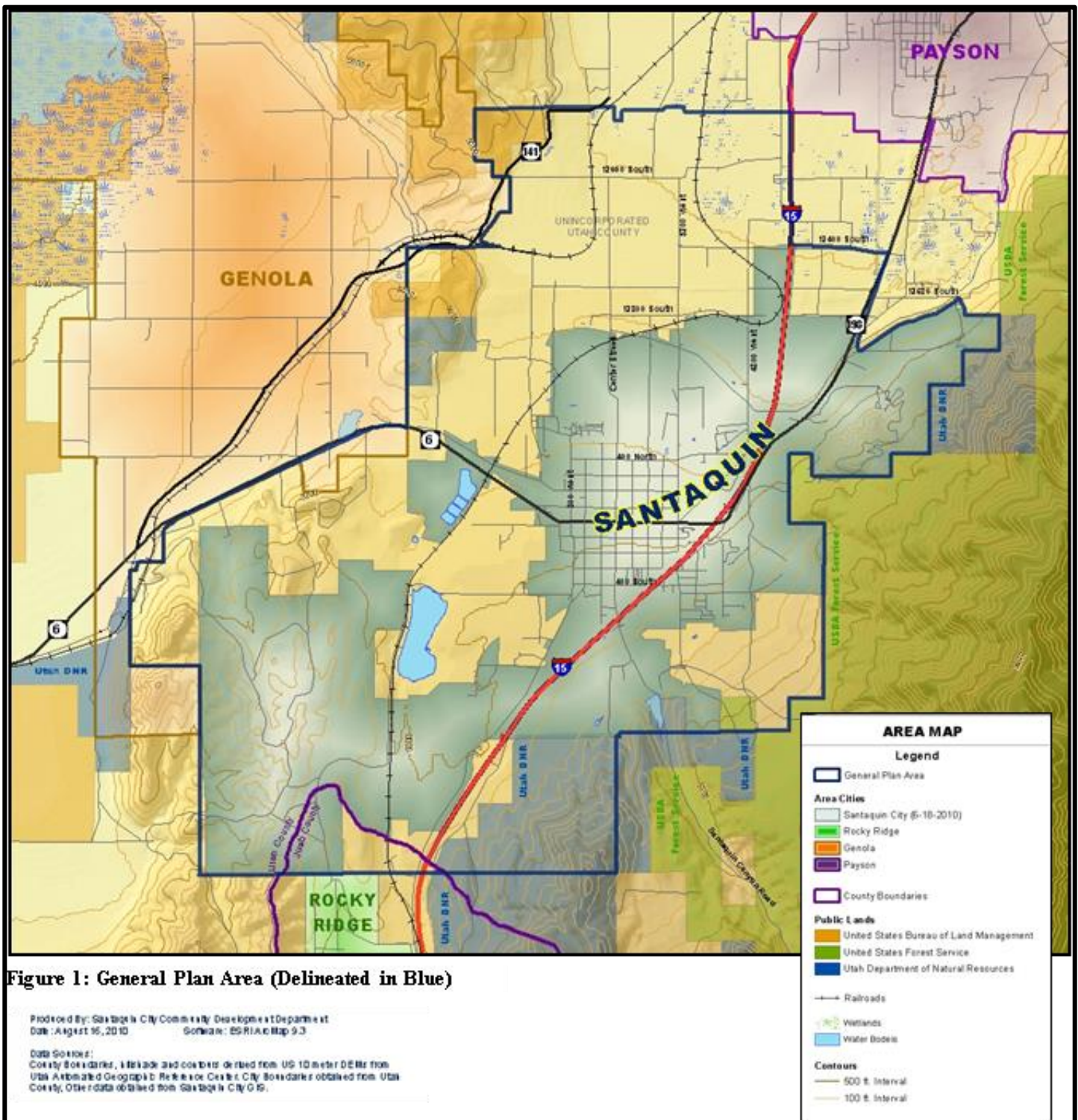
A friendship developed between local Indian Chief Guffich and Benjamin F. Johnson, leader of the original pioneers, which enabled the pioneers to settle peacefully in the area. By 1853, the settlement had grown sufficiently to become known as Summit Creek Precinct No. 7. Soon after, however, the Walker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



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Santaquin Area Map



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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.

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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.

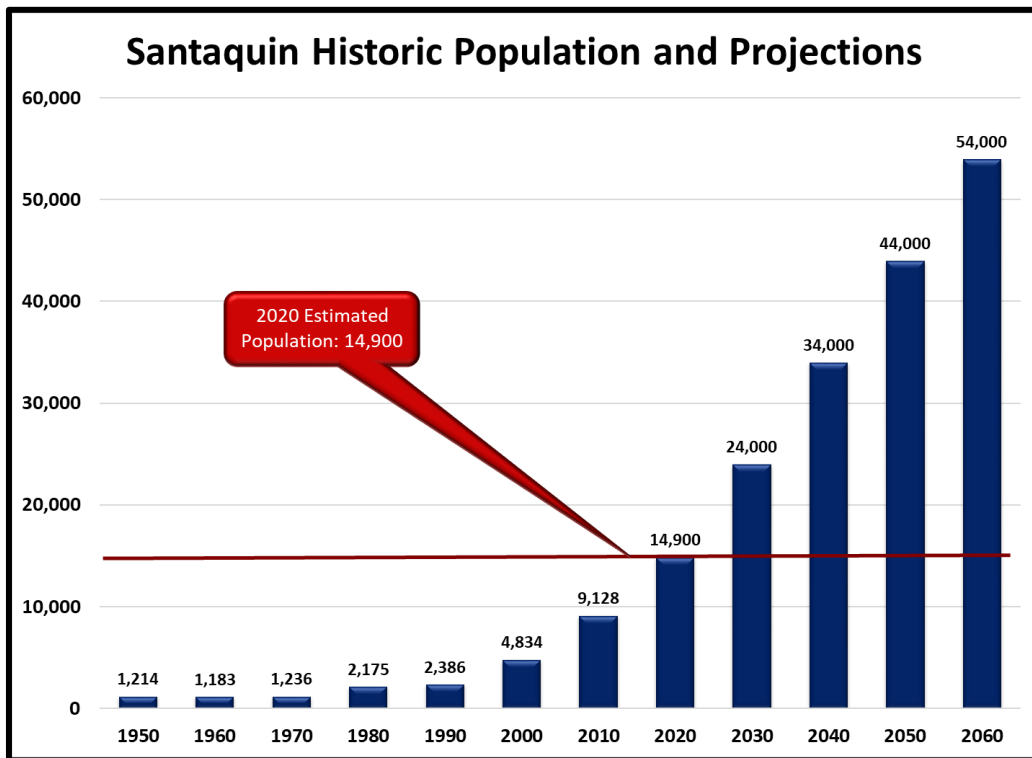
With the construction of the steel plant at Geneva and the rapid growth in the Provo-Orem area to the north, many fruit farmers relocated to the Santaquin area. Large orchards were planted, replacing wheat fields and pasture land. The construction of cold storage and fruit processing facilities created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

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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

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GENERAL DEMOGRAPHIC STATISTICS



POPULATION PROJECTIONS

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

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



GENERAL INFORMATION

Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$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%

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Recreation

RECREATION

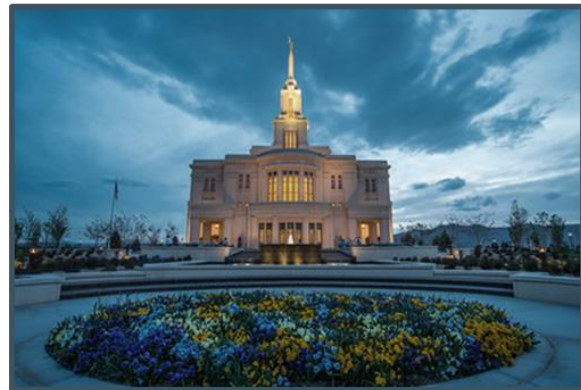
Parks	13
Park Acreage (developed)	71.95
Playgrounds	5
Sports Fields	15
Ski Resorts within 45 miles	9
Lakes within 40 miles	6



ENTERTAINMENT & BUSINESSES

Parades	2
Rodeos	2
Restaurants	8
Hotels & Motels	0
Total Businesses	31





San Andres Catholic Church (Payson)



Central Valley Medical Clinic (Santaquin)



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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

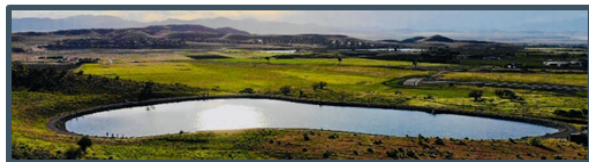
Customer Connections	3539
Water Main Line (miles)	78.5
Storage Capacity	3.76M gal

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



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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



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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.

<u>Financial Policies</u>	31
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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.

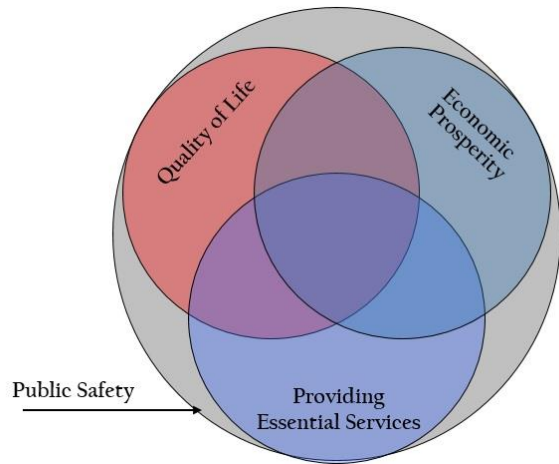


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BASIC GOALS OF CITY GOVERNMENT

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.

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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.

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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.



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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.



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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 1st through June 30th

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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

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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."

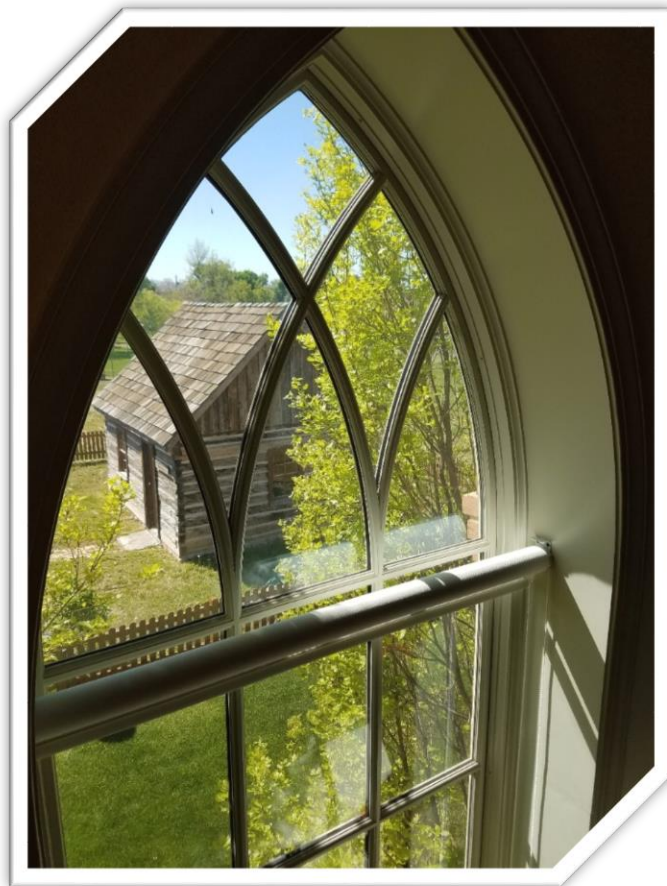
Specific Policies

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.

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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.



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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.



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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.

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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

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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:

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- a. For the departments financed from the general fund, all departmental equipment will normally be paid for from current appropriations within that fund; major capital improvements for general governmental purposes, consisting of land, buildings, and improvements other than buildings, regardless of size, will be financed through the annual budget of the City's capital improvements fund, to the



extent available funds and current priorities will permit; major capital improvements which cannot be financed from annual appropriations within the capital improvements fund, or which cannot be delayed until the required funds are accumulated within such fund,

may be financed by federal grants, by issuance of general obligation bonds, revenue bonds (where permissible), or by a combination of any of these methods.

- 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



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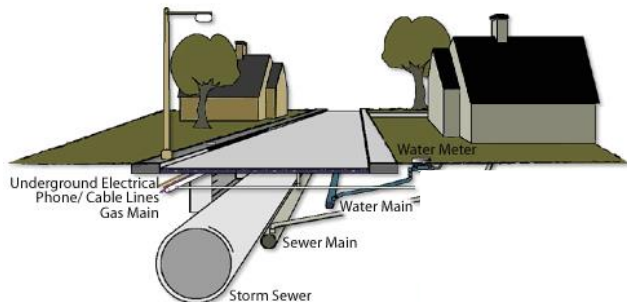
2020-2021 APPROVED BUDGET

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:

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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.

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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)

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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.



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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.

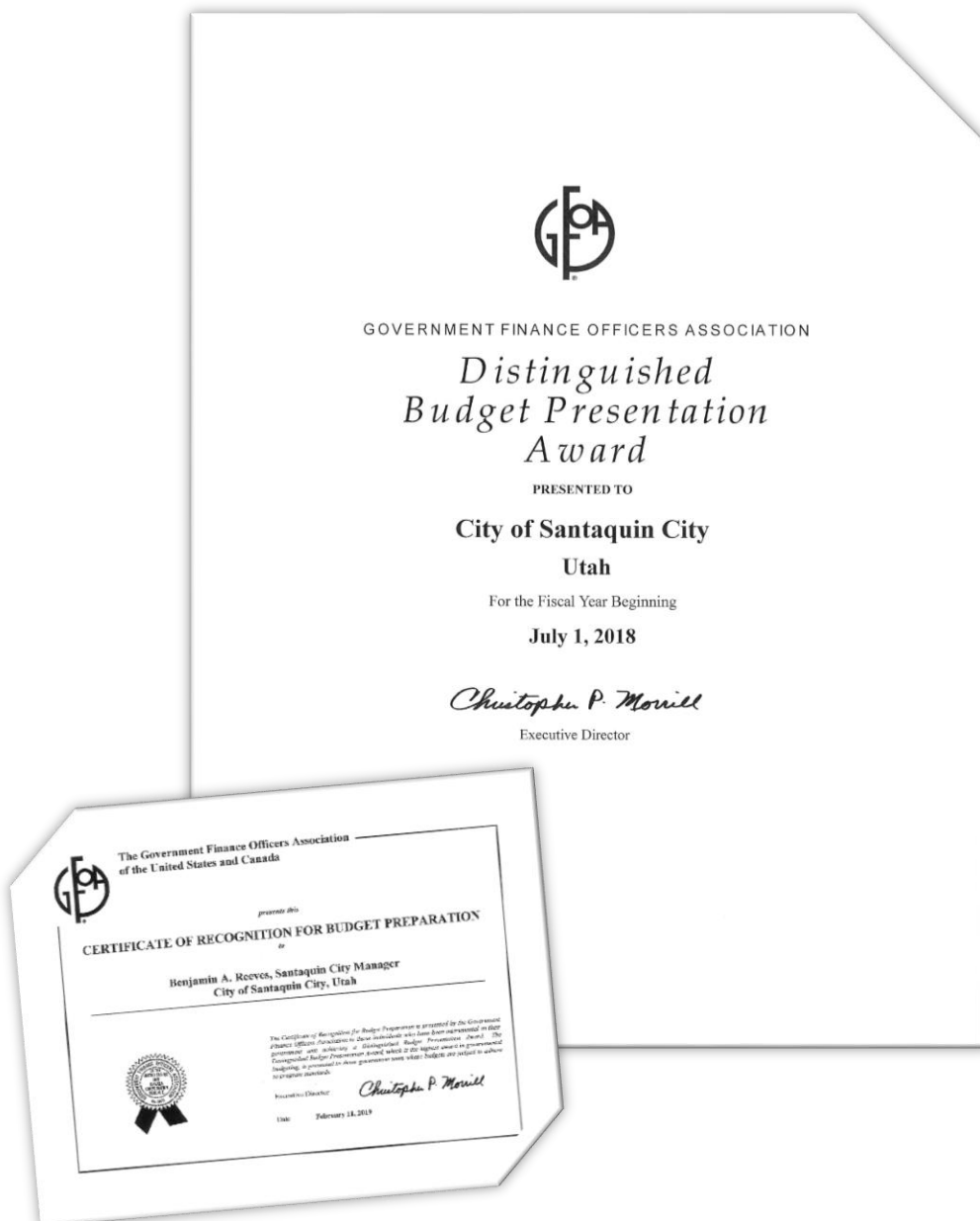


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BUDGET OVERVIEW

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.



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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



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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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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.



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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*

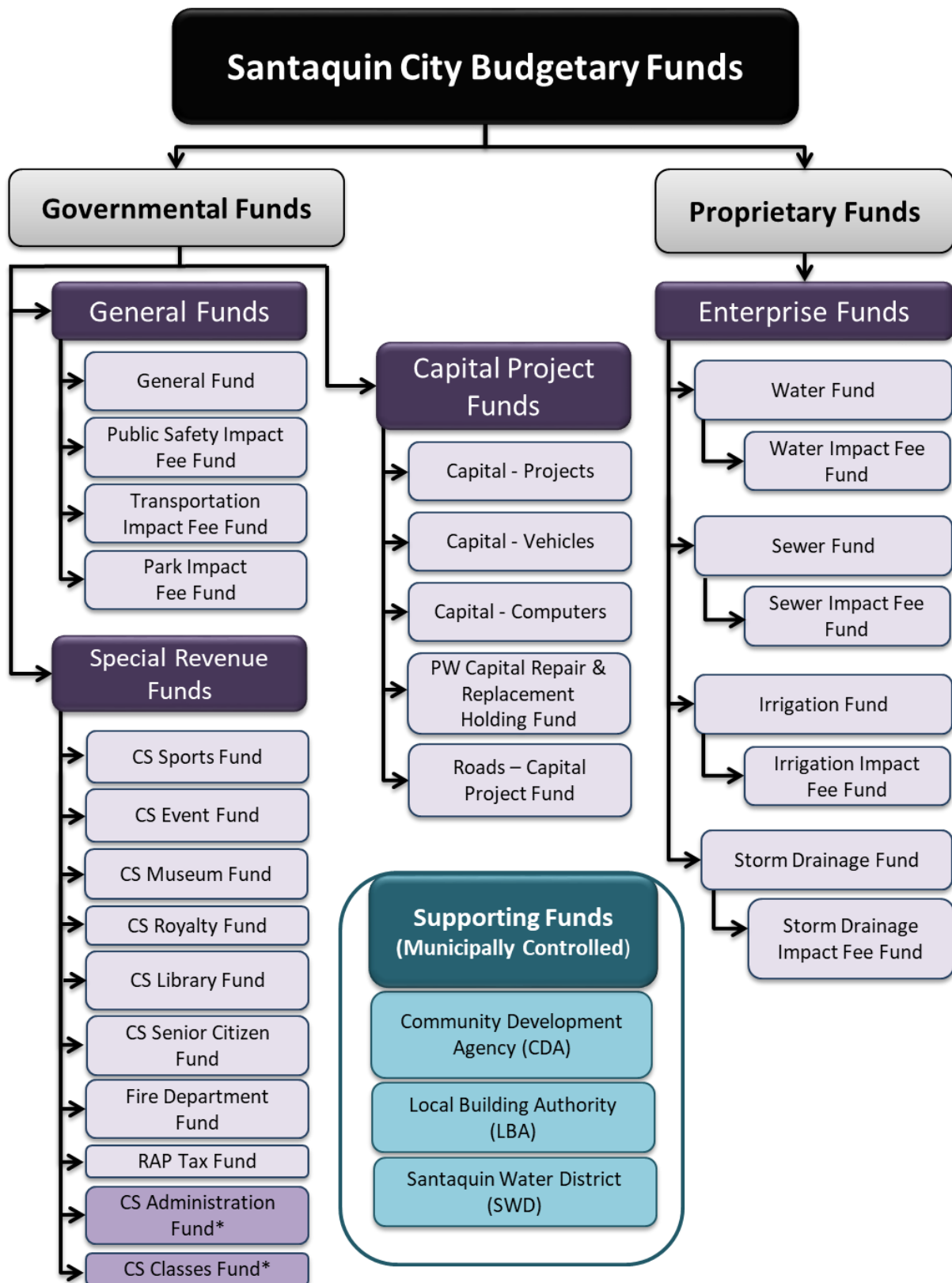
To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, impact fee funds were also created. With the completion of a Storm Drainage Master Plan in FY2018-2019, a new Storm Drainage Impact Fee Fund was created 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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* Newly created in FY2020-2021

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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

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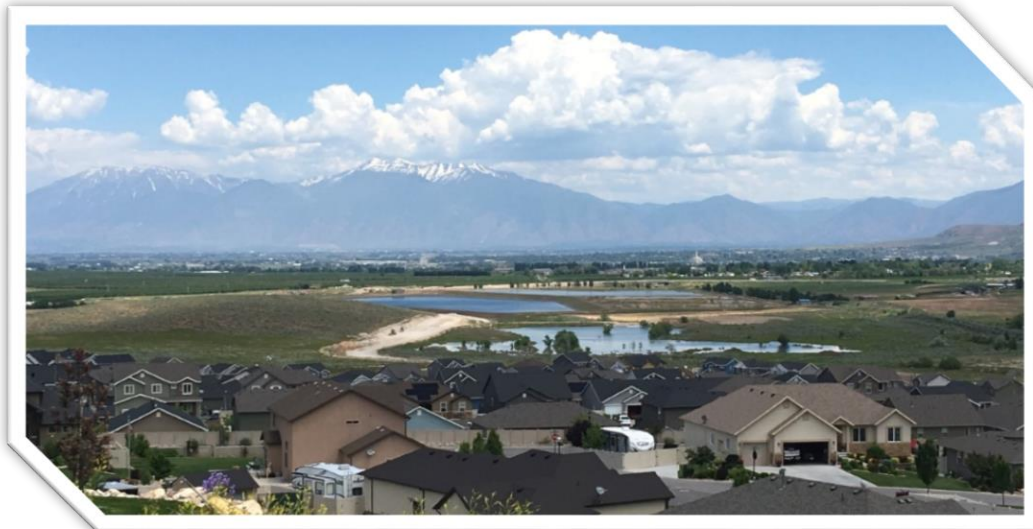
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and industry, as well as infrastructure development, which will provide natural gas and a secondary access into the Summit Ridge subdivision.

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.

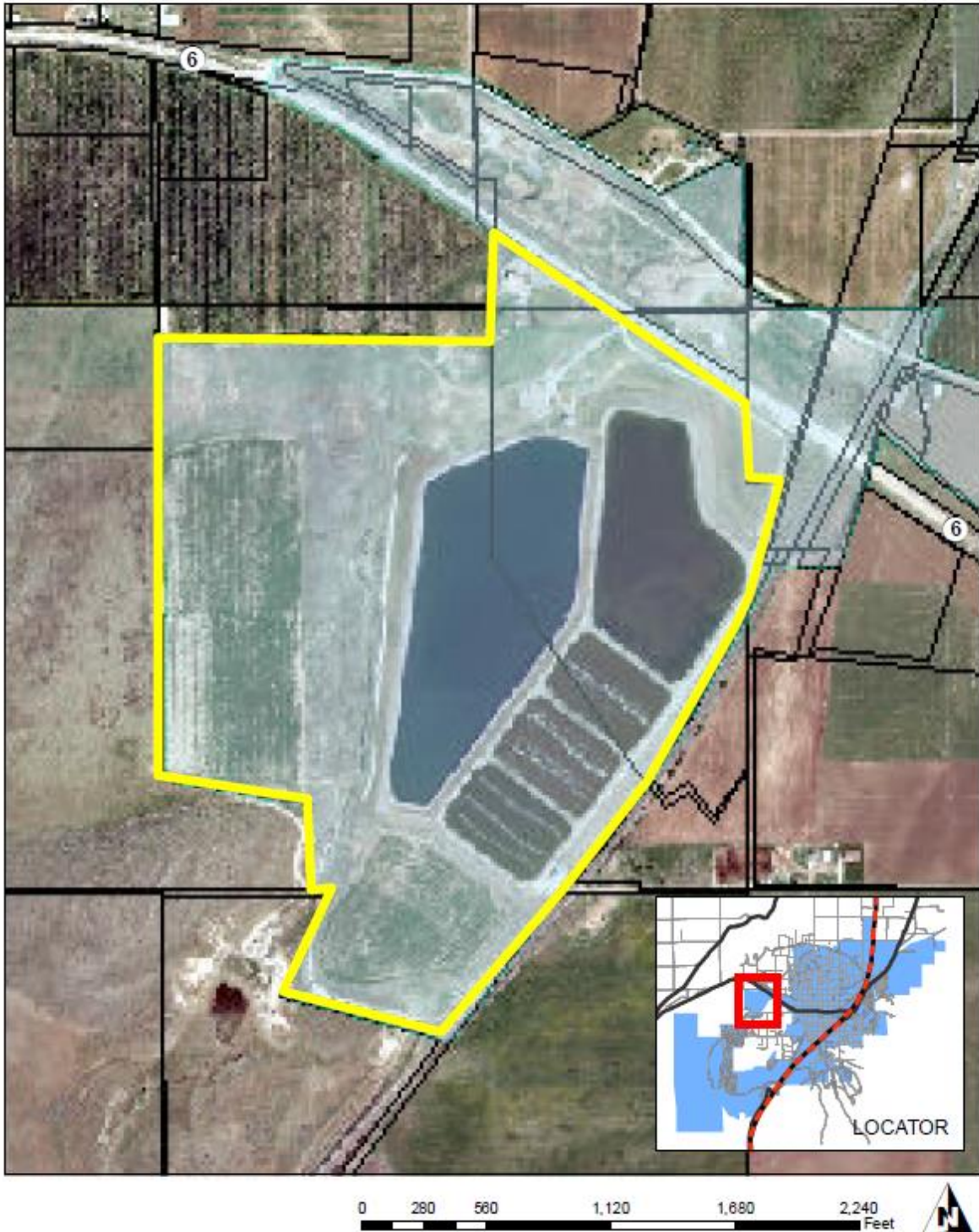


**Extension of Summit Ridge Parkway to US-6 Main Street
Completed FY2019-2020**

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CD02-01-2014
Exhibit A

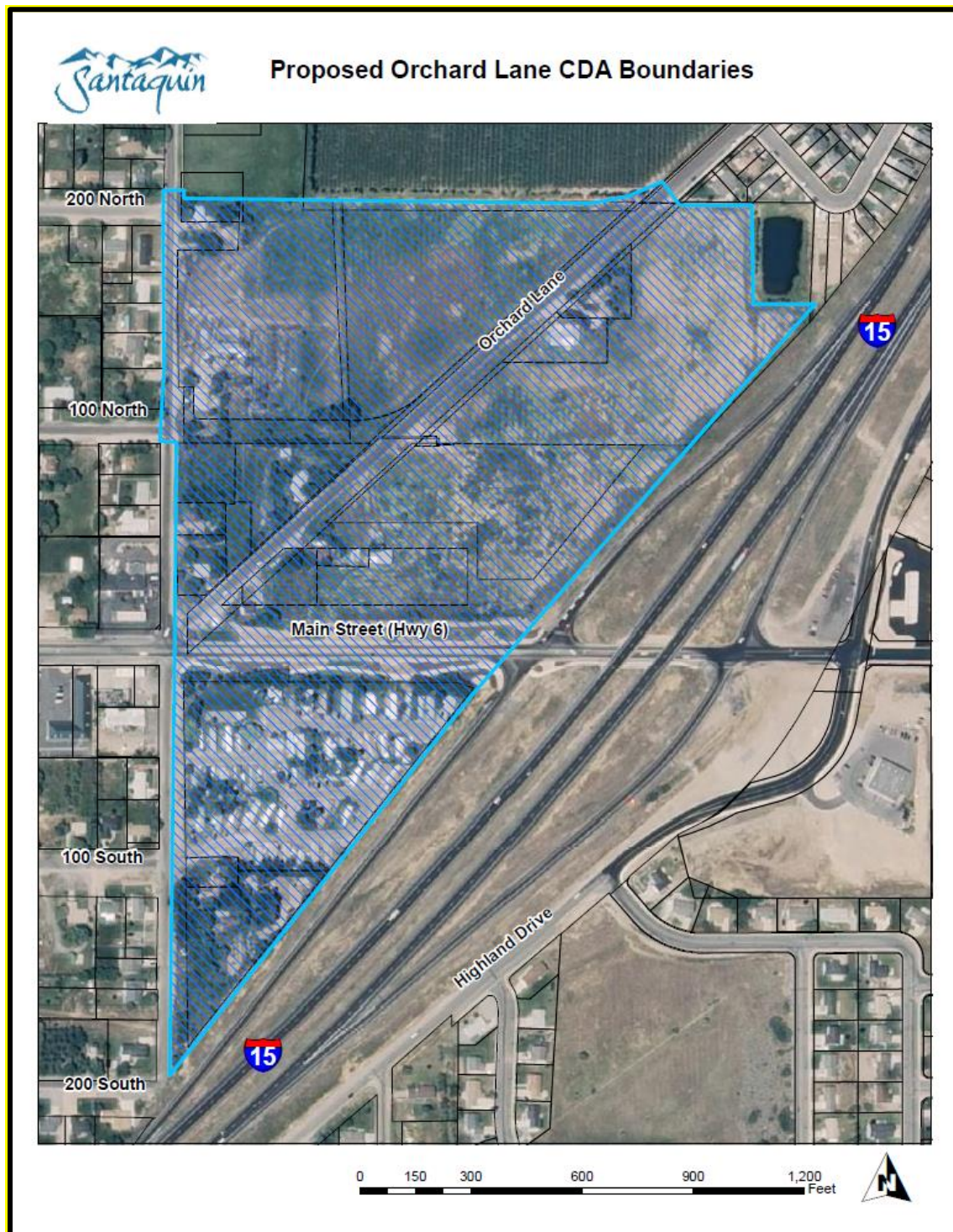
West Santaquin Business Park
Community Development Area (CDA)



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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.

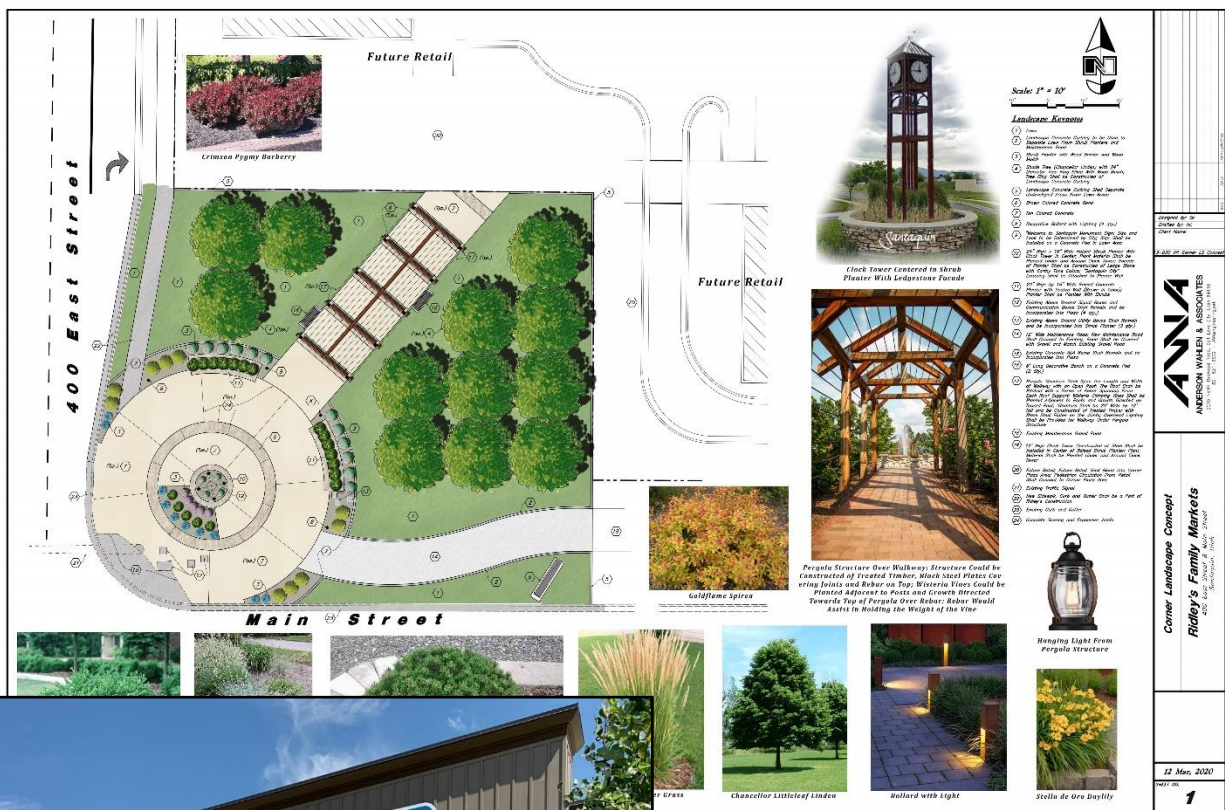


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Maceys Grocery Store will be the anchor to an overall 32-acre commercial subdivision, which will include several small and medium box pad sites available to new businesses. Due the extensive cost of road construction needed to support this project (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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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)	\$ -		

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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 1st of each year. However, in FY2017-2018, July 1st fell on a weekend. As such, it was necessary to make the bond payment a day early, which was within the prior fiscal year. To 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.



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Santaquin Local Building Authority

2020-2021 Budget

<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	\$ 35.00
 <u>Revenues:</u>	
Budgeted Transfers from Santaquin City 2020-21:	\$ 188,700
Total Revenues:	\$ 188,700
 Total Equity & Revenue	\$ 188,735
 <u>Expenditures:</u>	
Santaquin City Public Works Building Debt Service	\$ 186,652
Zions Bank Trustee Fees (Annual)	\$ 2,000
Total Expenditures:	\$ 188,652
 <u>Estimated Ending Equity (Carry Over) Balance:</u>	\$ 83

**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*

		Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (2019-2020)	Projected Budget (2020-2021)		
Account Number Description						%Chg.	\$ Chg.
<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%	\$ -
Total Revenues:		\$ 188,562	\$ 188,335	\$ 1,750	\$ 188,700	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%	
Total Expenses:		\$ 188,562	\$ 188,335	\$ 48,348	\$ 188,700	0%	\$ 365
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$ (46,598)	\$ -		

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.

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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

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

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

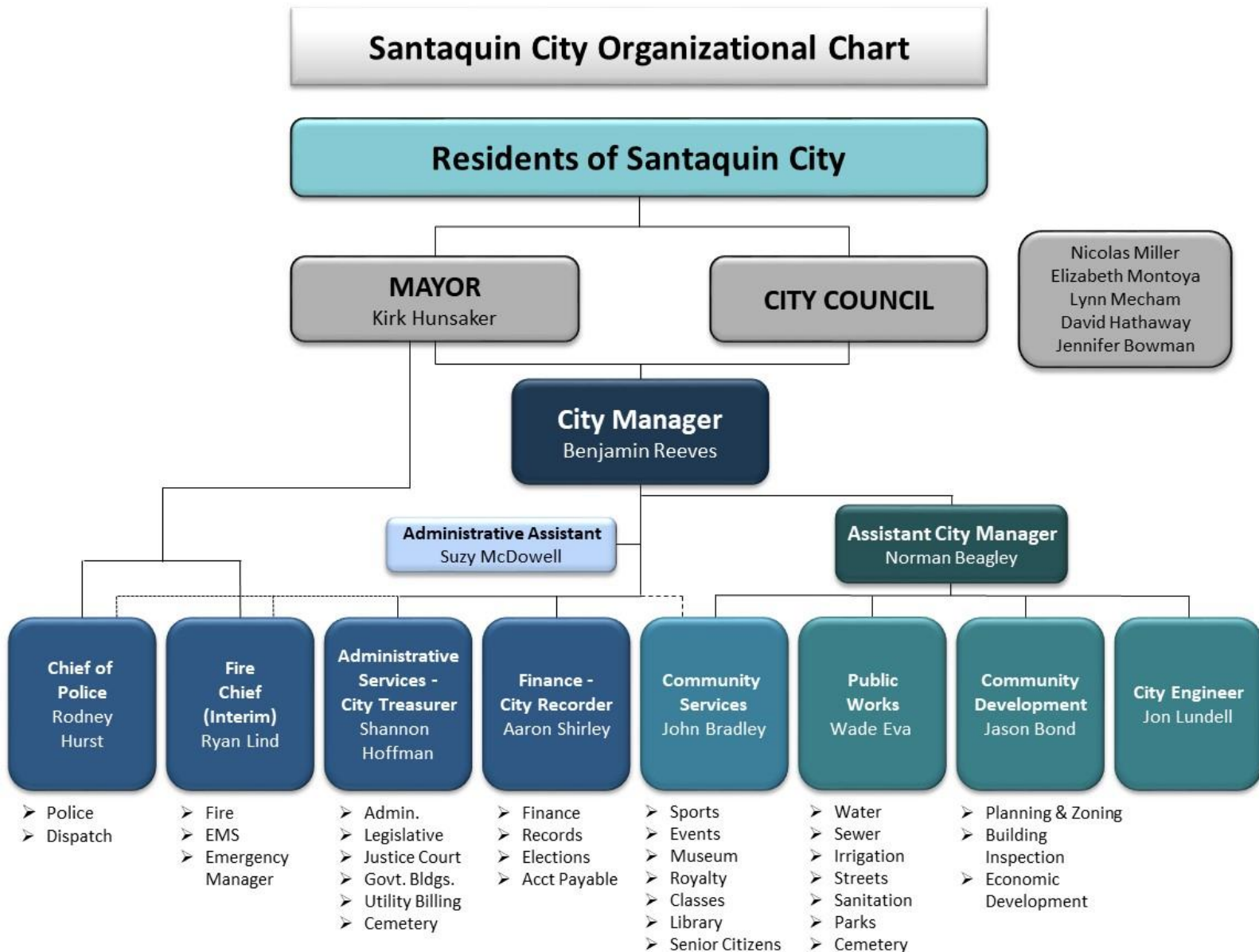
Account Number	Description	Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (201-2020) 75% of Year	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<u>Revenues:</u>							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0%	\$ -
83-3910	Transfers from General Fund	\$ 48,362	\$ 32,500	\$ -	\$ 33,500	3%	\$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

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ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT

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

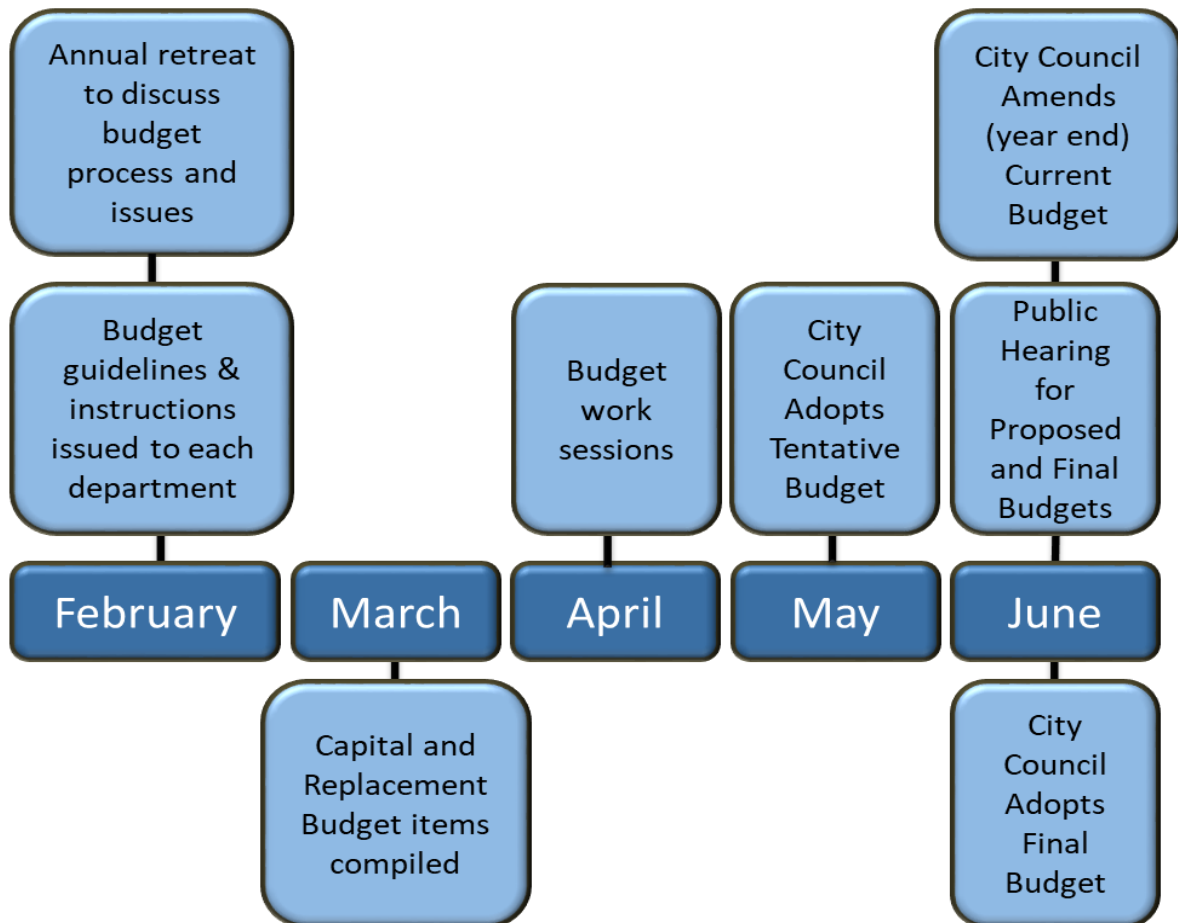


SANTAQUIN CITY

2020-2021 APPROVED BUDGET

Budget Calendar

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



SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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

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 22nd. The budget is then provided in digital format on the city's website and is available to all departments for their use in the upcoming year. 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.

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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

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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.

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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

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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

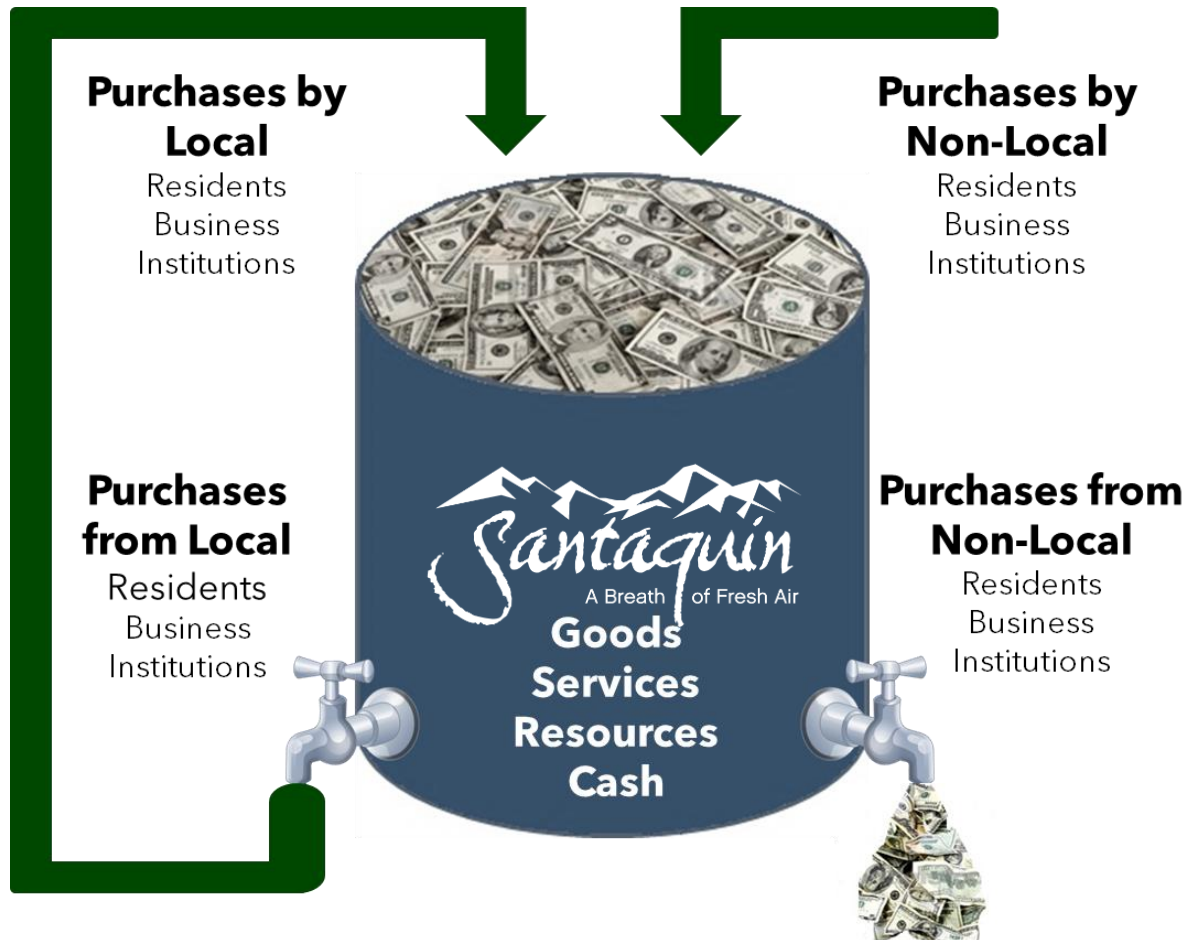


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Major Initiatives for FY2020-2021:

- 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.

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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.

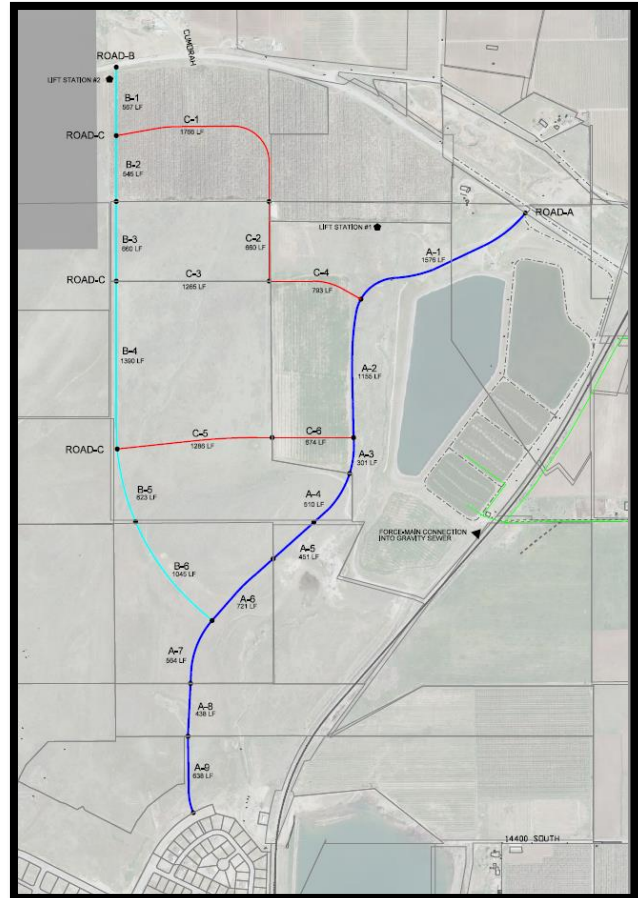


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- Development of the West Business Park
 - *Development of City Owned Property* – Where the newly constructed extension of Summit Ridge Parkway meets US-6 Main Street, Santaquin City intends to develop the west business park with the goal of creating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

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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

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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

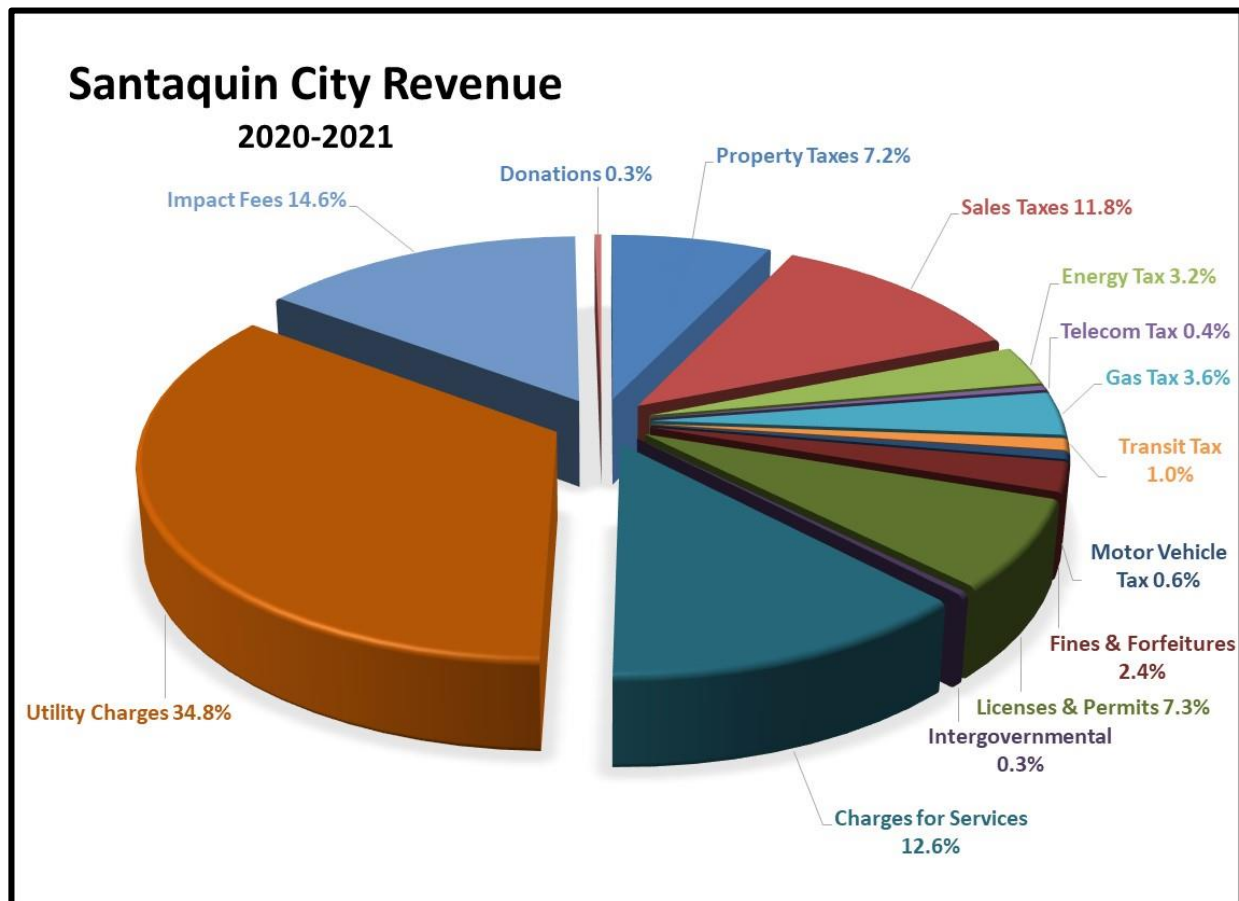
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BUDGET SUMMARY

Citywide Revenues

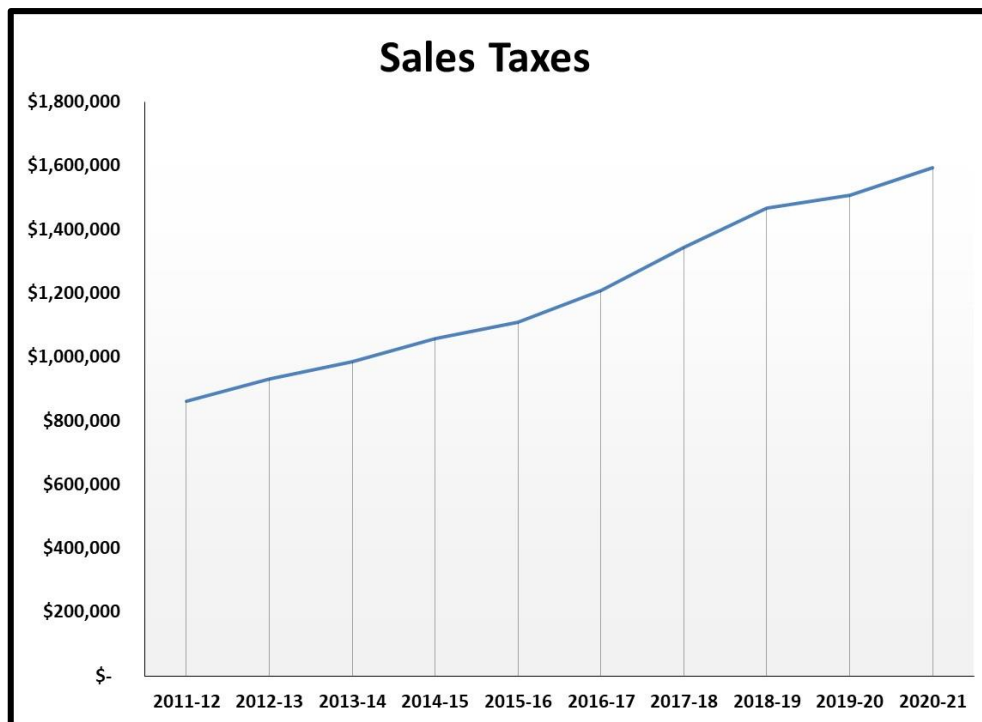
The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects. This year, 34.8% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.



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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 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.

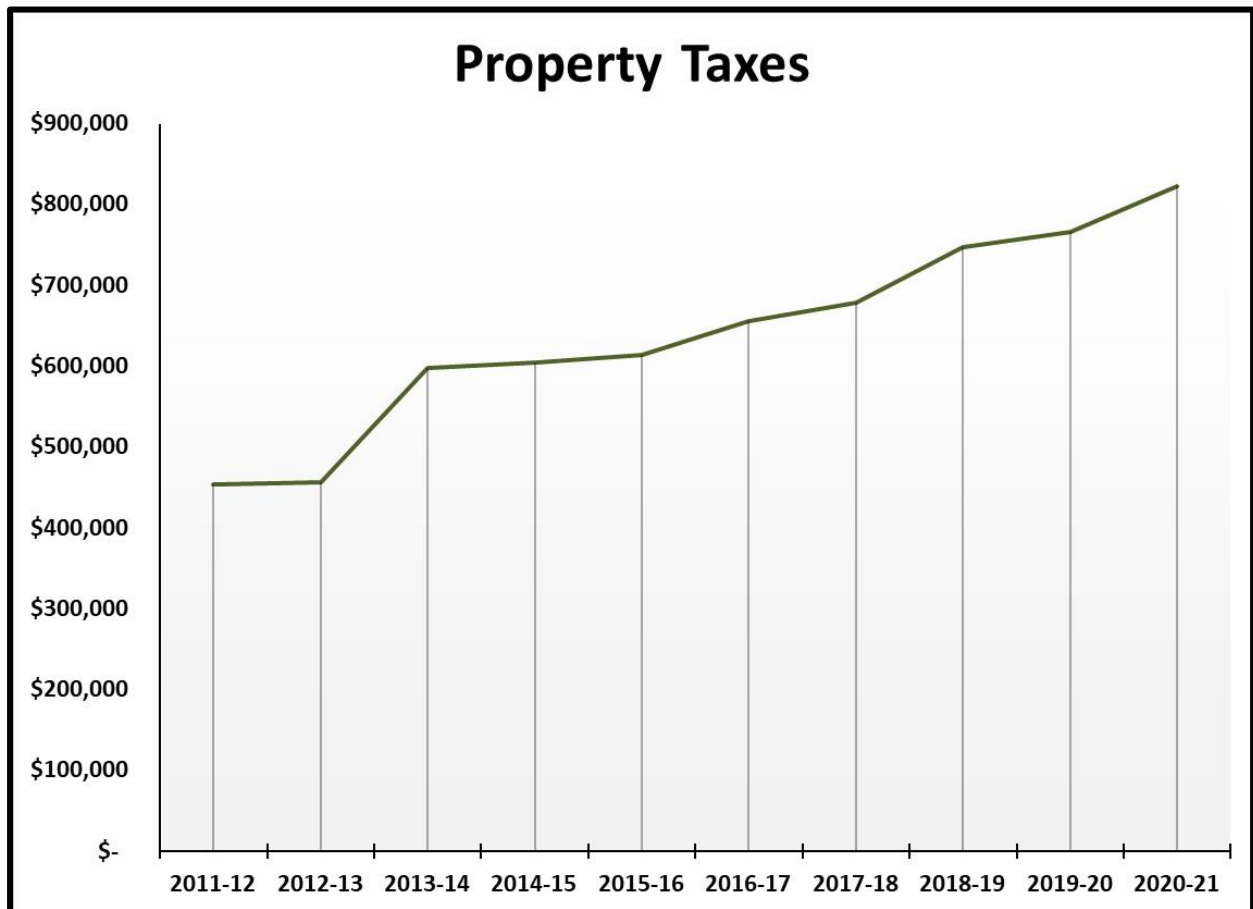
As the city anticipates bonding for a new city hall against sales taxes, this revenue source has been carefully analyzed for coming year especially taking into consideration the reality of potential economic impact of COVID-19. Sales taxes are collected and distributed by the State Tax Commission are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

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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.



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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

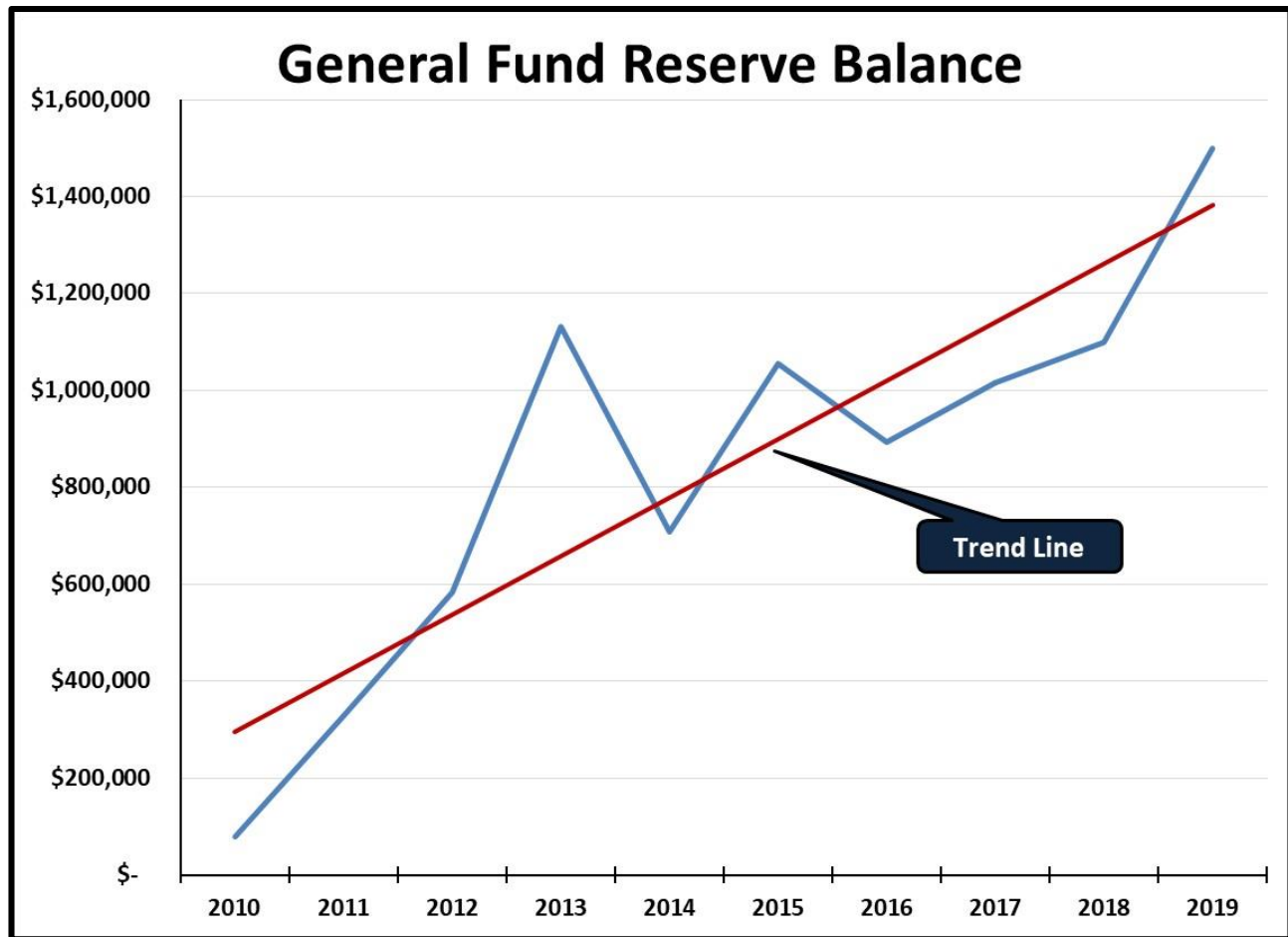
An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund 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

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.

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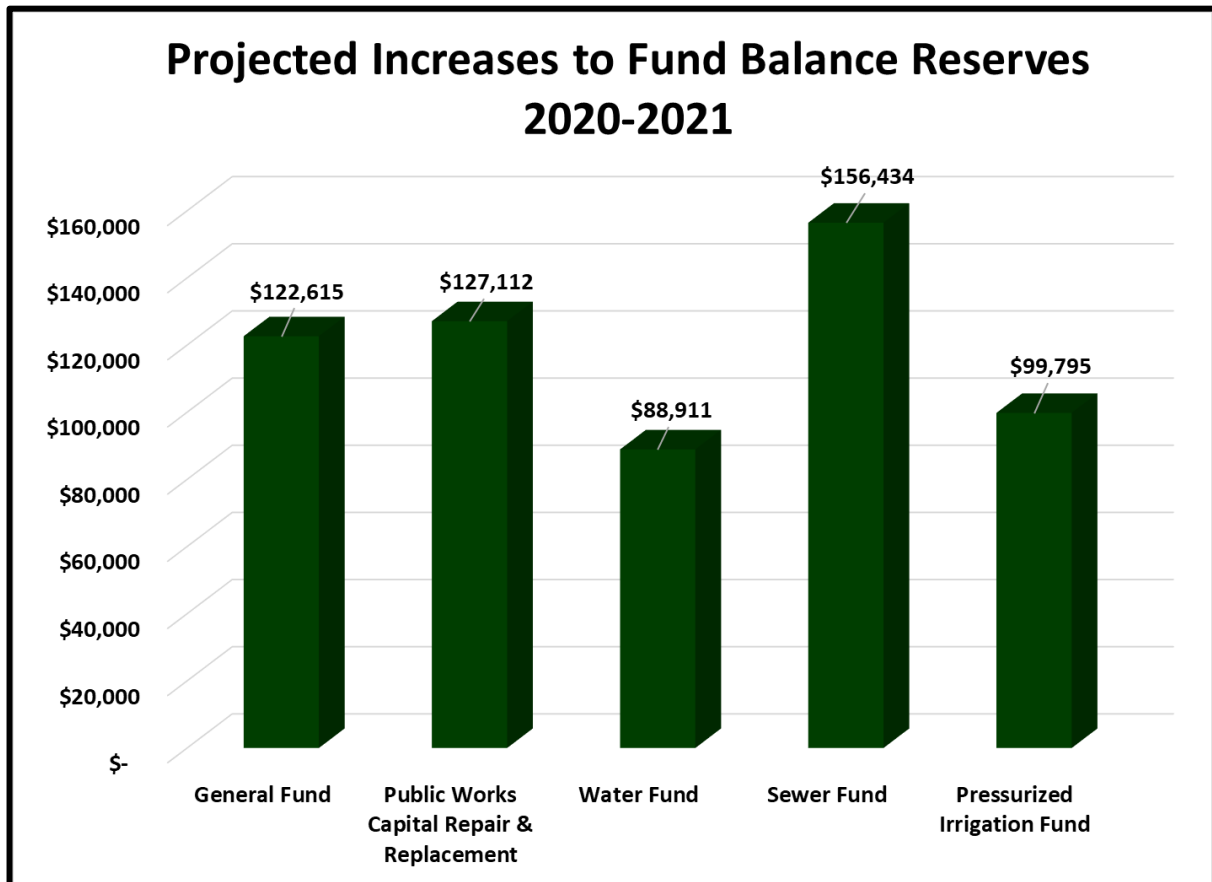
2020-2021 APPROVED BUDGET

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

Santaquin City Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds - June 30, 2019				
	General Fund	Capital Projects Funds	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:				
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
Total Revenues:	\$ 6,849,841	\$ 793,797	\$ 73,255	\$ 7,716,893
EXPENDITURES:				
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
Total Expenditures:	\$ 6,134,477	\$ 3,531,560	\$ 937,904	\$ 10,603,941
Excess (Deficiency) of Revenues over (Under) Expenditures	\$ 715,364	\$ (2,737,763)	\$ (864,649)	\$ (2,887,048)
Other Financing Sources and (Uses):				
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)
Total other financing sources and (uses)	\$ (315,041)	\$ 5,881,261	\$ 1,473,857	\$ 7,040,077
Net Change in Fund Balances	\$ 400,323	\$ 3,143,498	\$ 609,208	\$ 4,153,029
Fund balances - beginning of year	\$ 1,098,638	\$ 507,435	\$ 1,117,948	\$ 2,724,021
Fund balances - end of year	\$ 1,498,961	\$ 3,650,933	\$ 1,727,156	\$ 6,877,050

SANTAQUIN CITY 2020-2021 APPROVED BUDGET

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

- 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.

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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
Total GF Transfer In		\$ 1,250,000

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
Total Transfer Out:		\$ 1,250,000

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
Total GF Transfer Out:		\$ 2,332,480

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
Total Transfers In:		\$ 2,332,480

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
Total Other Transfers From:		\$ 1,789,078

Other Fund Transfers In:

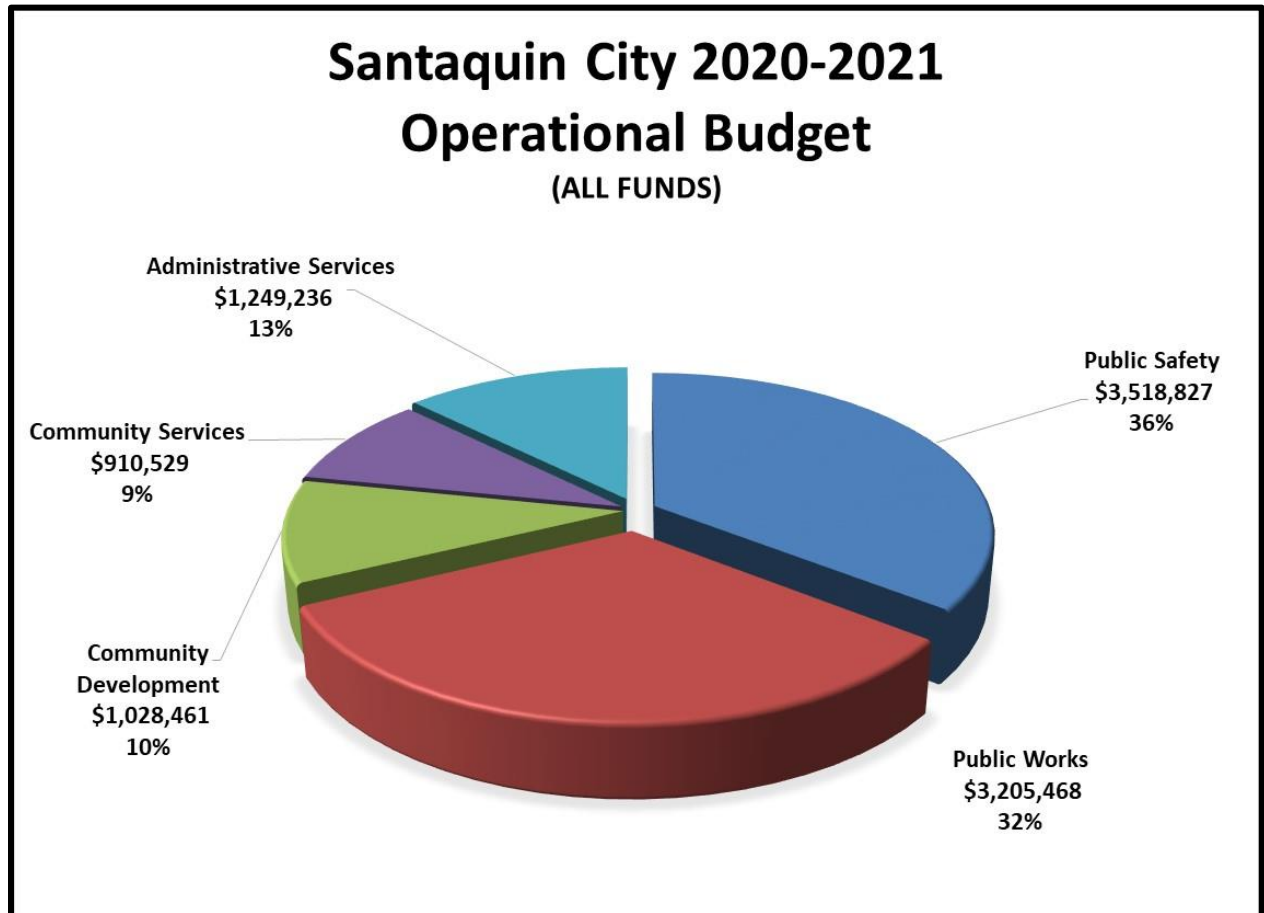
Capital Project Fund	41-39-312	\$ 20,000
Capital Project Fund	41-39-NEW	\$ 365,000
Computer Capital Fund	43-39-110	\$ 55,000
Computer Capital Fund	43-39-120	\$ 55,000
Computer Capital Fund	43-39-130	\$ 55,000
PW Capital Fund	44-39-110	\$ 89,904
Culinary Impact Fee Fund	55-39-NEW	\$ -
PW Capital Fund	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
Total Other Transfers In:		\$ 1,789,078

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

Citywide Expenditures

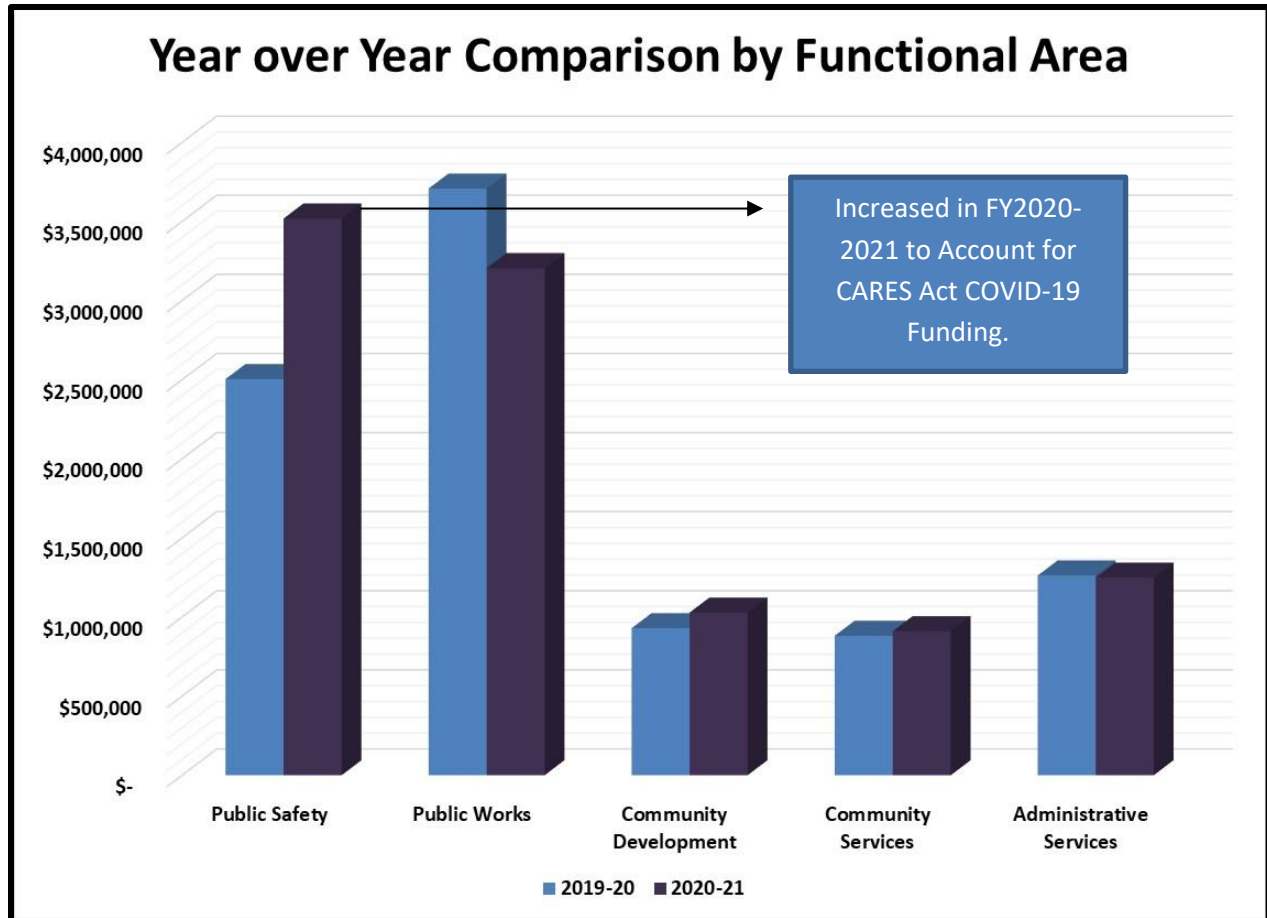
The total operational budget (excluding capital projects) for FY2020-2021 is \$9,912,373. The graph below shows operational expenditures by functional area of the city.



SANTAQUIN CITY

2020-2021 APPROVED BUDGET

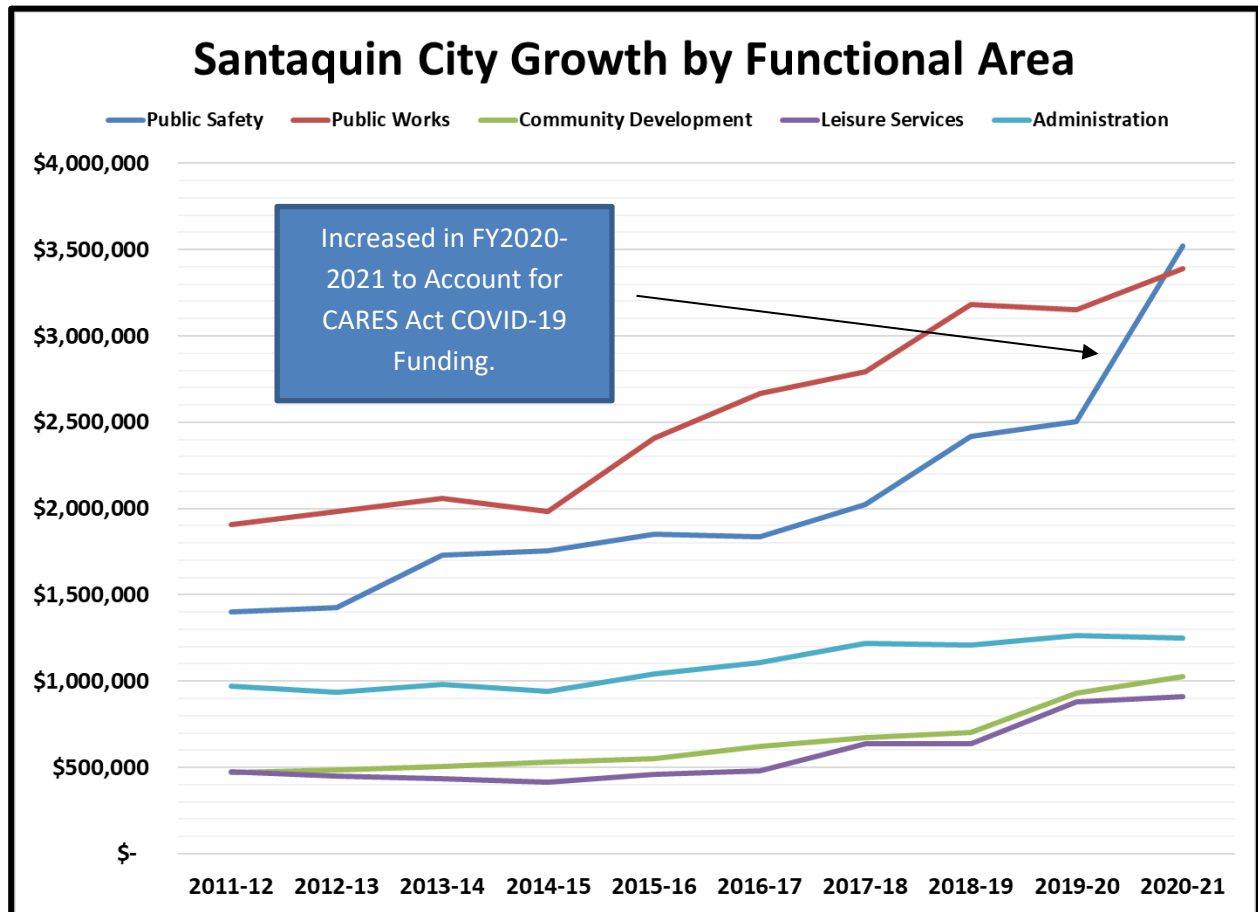
The year over year comparison of each functional area is illustrated below:



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.
GENERAL FUND						
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
TOTAL FUND REVENUES	\$7,023,788	\$7,386,290	\$5,846,499	\$7,916,822	7.2%	\$ 530,532
EXPENDITURES:						
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	\$1,962,801	4.4%	\$ 82,417
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	\$2,455,095	11.9%	\$ 261,955
TOTAL FUND EXPENDITURES	\$6,719,196	\$7,386,290	\$5,214,516	\$7,916,822	7.2%	\$ 530,532
NET REVENUE OVER EXPENDITURES	\$304,592	\$0	\$631,983	\$0	0%	\$ -
CAPITAL PROJECTS - CAPITAL FUND						
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
NET REVENUE OVER EXPENDITURES	\$44,526	\$0	\$325,023	\$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.
CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND						
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)
COMPUTER TECHNOLOGY - CAPITAL FUND						
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%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND						
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%	\$ -
ROADS - CAPITAL PROJECT FUND						
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
STORM DRAINAGE - ENTERPRISE FUND						
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%	\$ -
WATER - ENTERPRISE FUND						
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.
SEWER FUND - ENTERPRISE FUND						
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%	\$ -
PRESSURIZED IRRIGATION - ENTERPRISE FUND						
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%	\$ -
CULINARY WATER - IMPACT FEE FUND						
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%	\$ -
SEWER - IMPACT FEE FUND						
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%	\$ -
PARK - IMPACT FEE FUND						
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%	\$ -
PUBLIC SAFETY - IMPACT FEE FUND						
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.
TRANSPORTATION - IMPACT FEE FUND						
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%	\$ -
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
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%	\$ -
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND						
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
COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND						
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
COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND						
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
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND						
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.
STORM DRAINAGE IMPACT FEE FUND						
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%	\$ -
RAP TAX FUND						
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%	\$ -
COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND						
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
COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND						
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
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND						
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%	\$ -
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND						
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.
FIRE - SPECIAL REVENUE FUND						
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

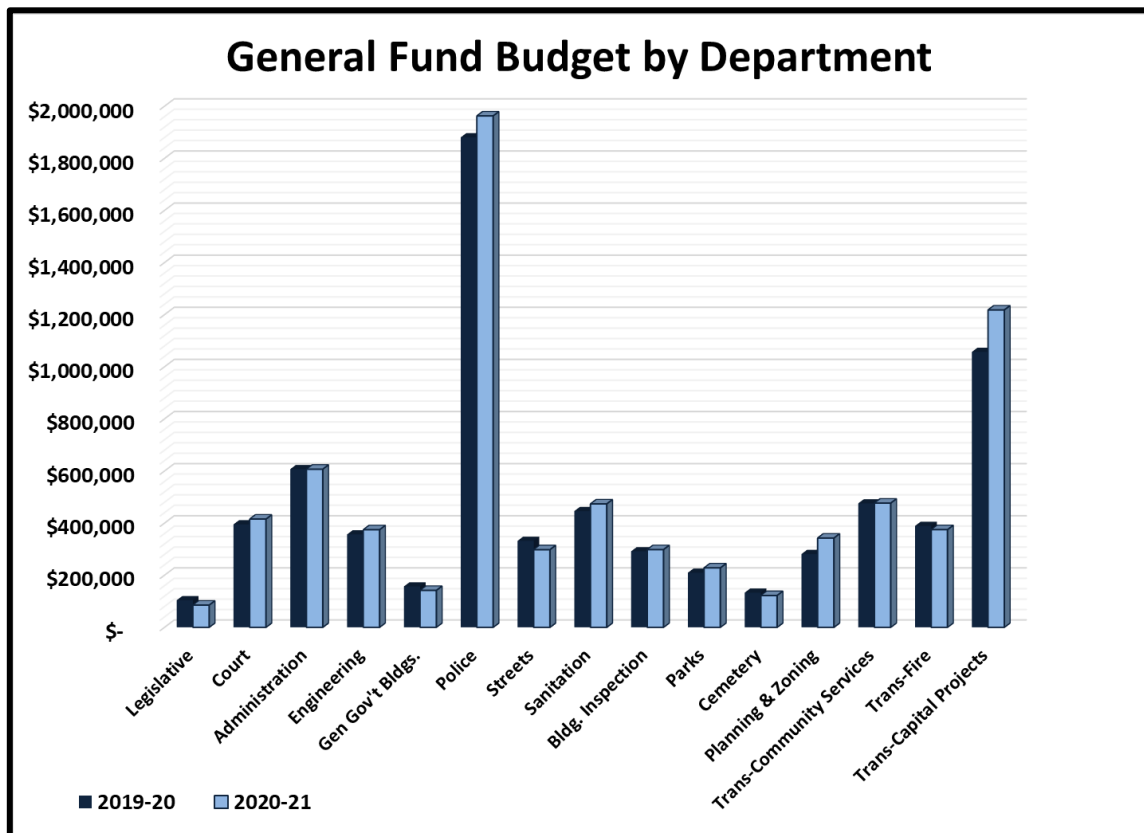
2020-2021 APPROVED BUDGET

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)
GENERAL FUND								
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	\$1,962,801
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	\$2,455,095
TOTAL FUND EXPENDITURES	\$4,850,580	\$5,459,558	\$5,746,563	\$6,290,366	\$6,719,196	\$7,386,290	\$5,214,516	\$7,916,822
NET REVENUE OVER EXPENDITURES	\$354,549	-\$132,514	\$57,706	\$59,491	\$304,592	\$0	\$631,983	\$0



SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

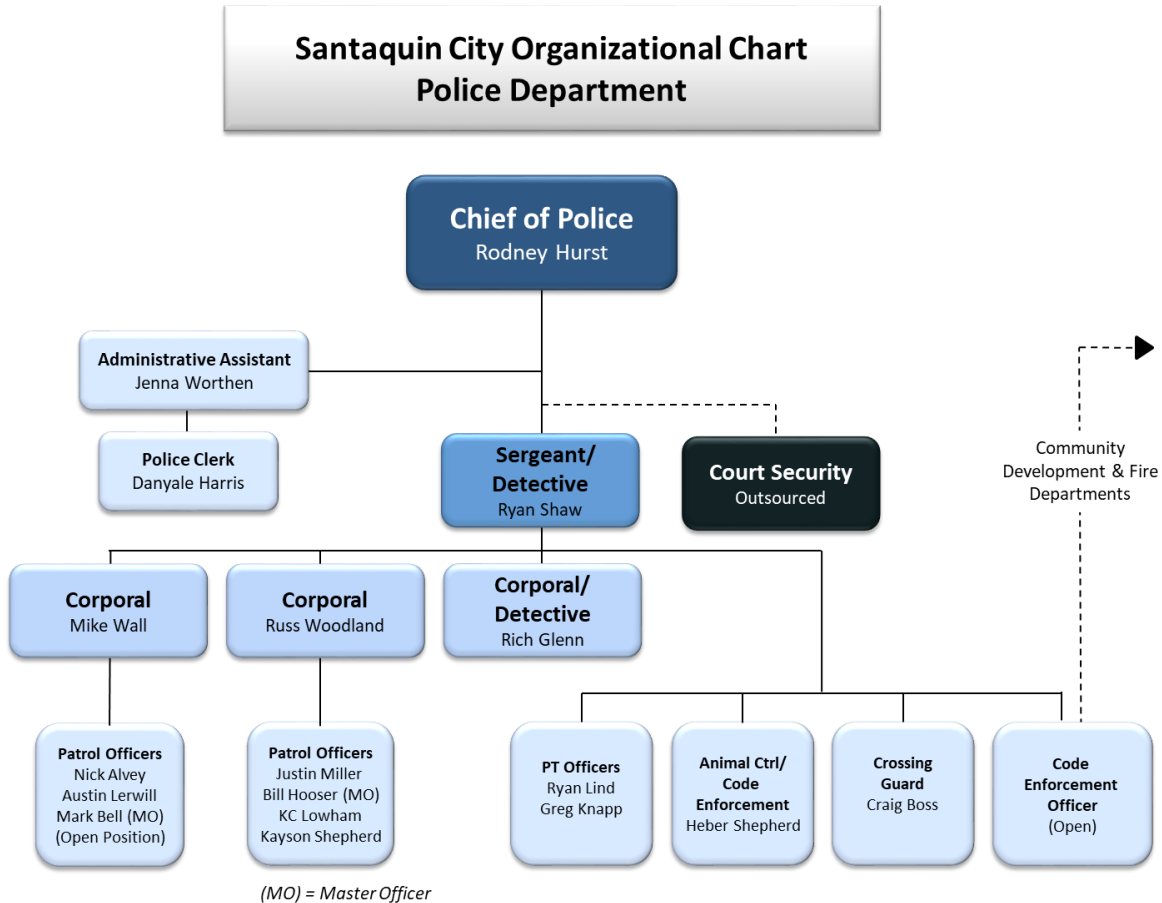


SANTAQUIN CITY

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Public Safety - Police

On June 18, 2014, Rodney Hurst was sworn in as the city's Chief of Police and has been working in partnership with 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
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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.

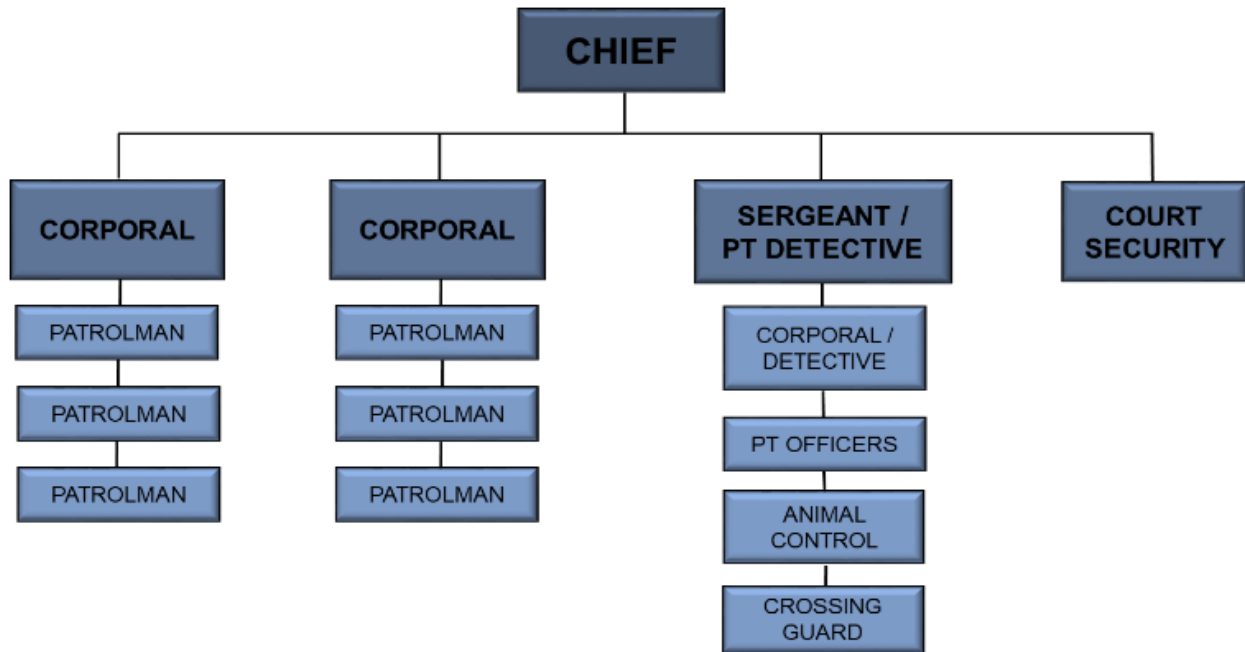
Respectfully,

Rodney Hurst
Chief of Police

SANTAQUIN CITY
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POLICE DEPARTMENT

2020 Organizational Structure



SANTAQUIN CITY

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Mission Statement

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

Activity Summary 2019

Total Police Service Calls	9,545
Avg Daily Police Service Calls	26
Cases	3,433
Avg Monthly Cases	286
Avg Daily Cases	9

Crimes Against Person	364
Homicide	1
Sex Offense	36
Assault	18
Child Abuse/Neglect	62
All Other Crimes Against Person	247
Property Crimes	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
Domestic Violence	46
Arrests	494

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

Total K9 Deployments	113
K9 Deployments Without Arrest	28
K9 Deployments With Arrest	20
K9 Presentations	65

Administrative

Budget

2019-2020 Fiscal Year Budget	
Total Police Budget	\$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
Total	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.

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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

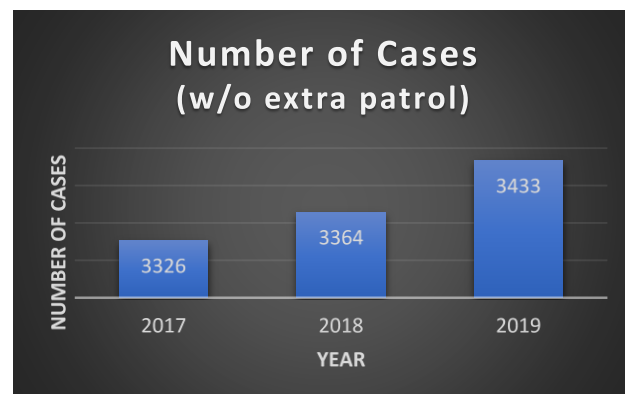
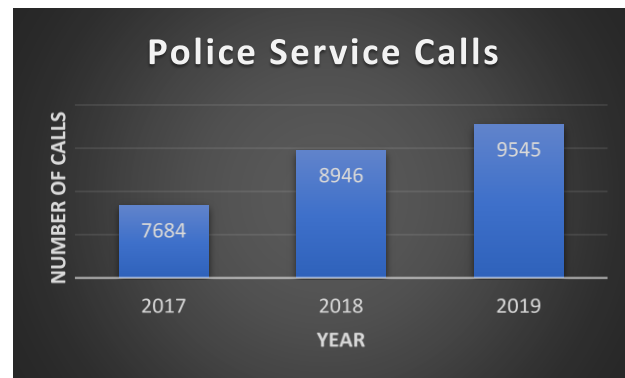
In 2019, approximately 85 tours of the police department and/or demonstrations were conducted. Most of these tours were for scouting groups or presentations to elementary schools. The topics presented involved personal safety, crime prevention, frauds/scams, investigation techniques and topics pertinent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



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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

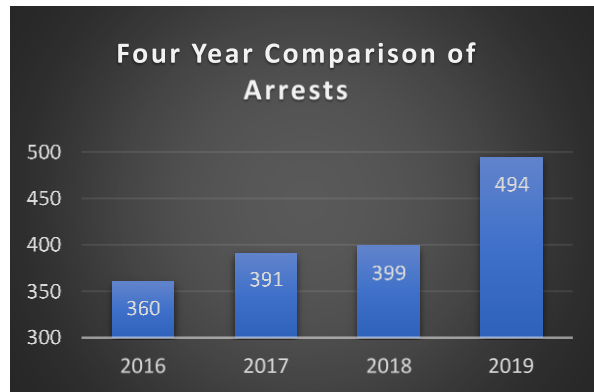
Santaquin City participates in the FBI's UCR (Uniform Crime Reporting) program. UCR counts the number of incidents reported to each participating agency that involves a Part 1 Crime. Only one Part 1 Crime can be reported per incident. If more than one Part 1 Crime occurs in a single incident, the most 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%

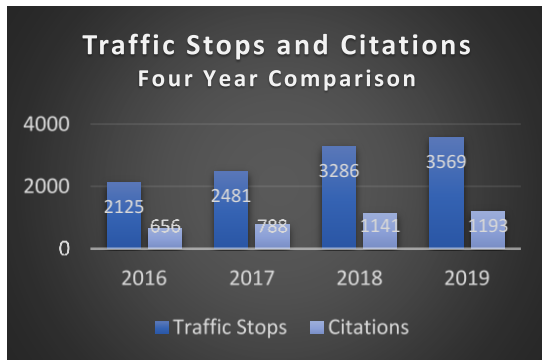
Arrests by age range

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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

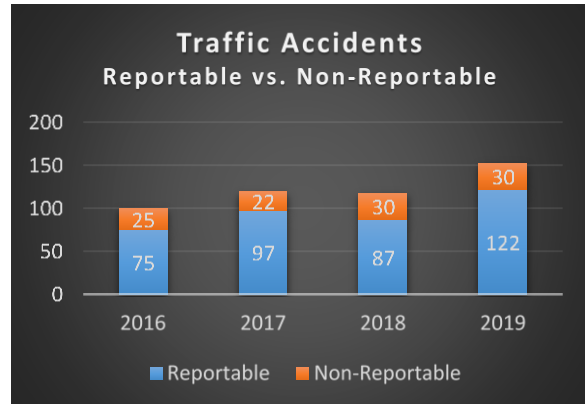
The Detective Division investigated 210 cases in 2019.

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



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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

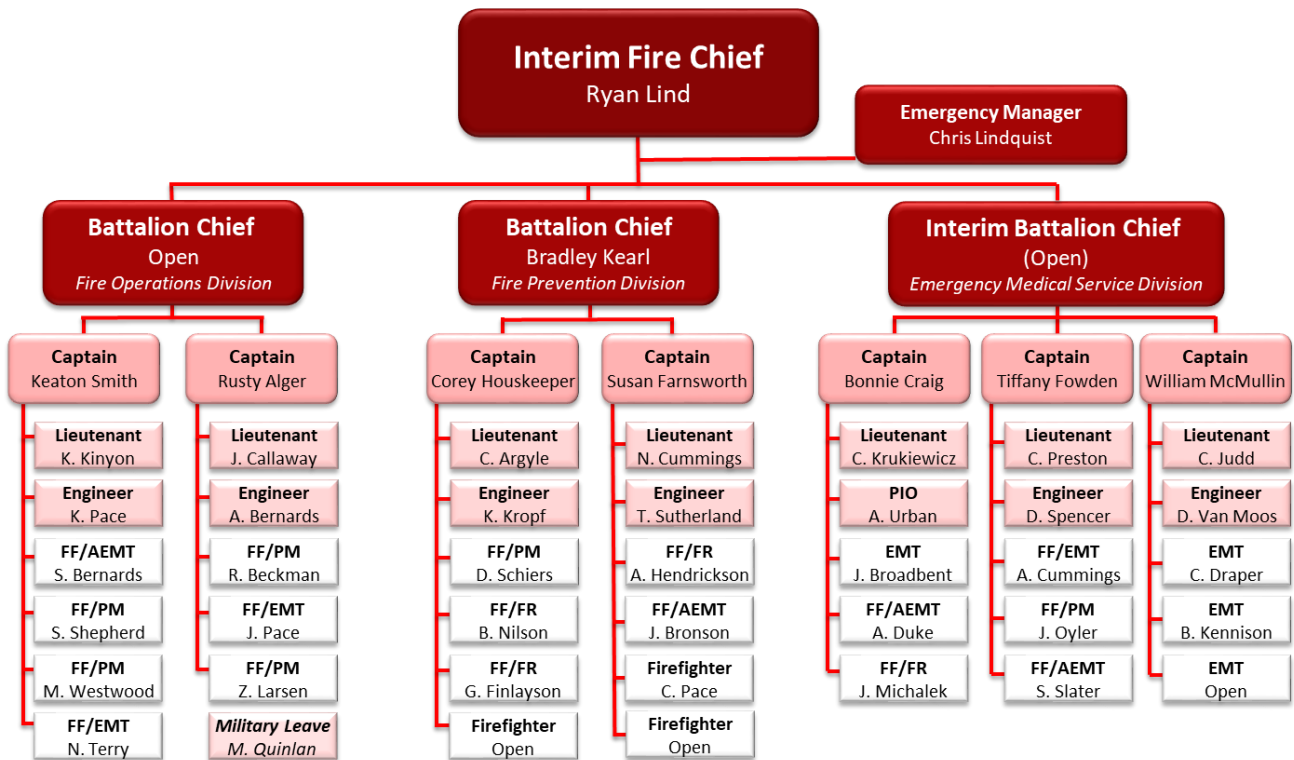


* Santaquin City was recognized as the 4th safest city in Utah in 2019 for cities with a population of 10,000 or more.

SANTAQUIN CITY
2020-2021 APPROVED BUDGET

Public Safety – Fire & EMS

Santaquin City Organizational Chart
Fire Department

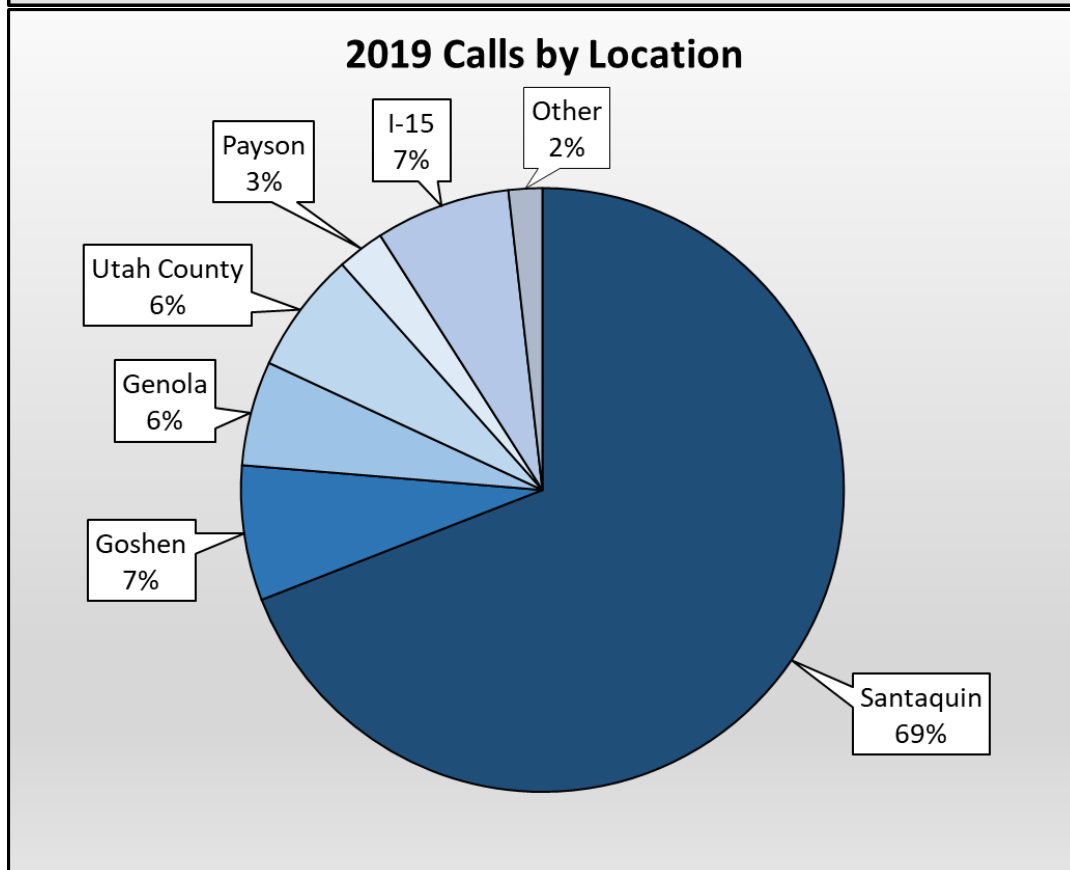
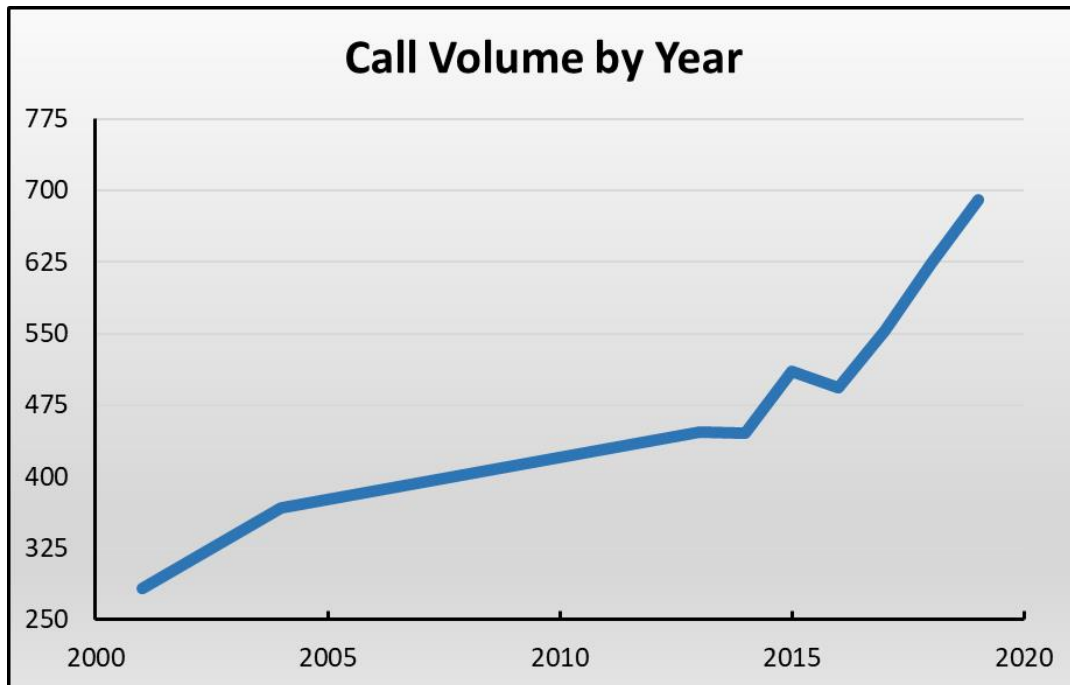


PERSONNEL SUMMARY

PUBLIC SAFETY

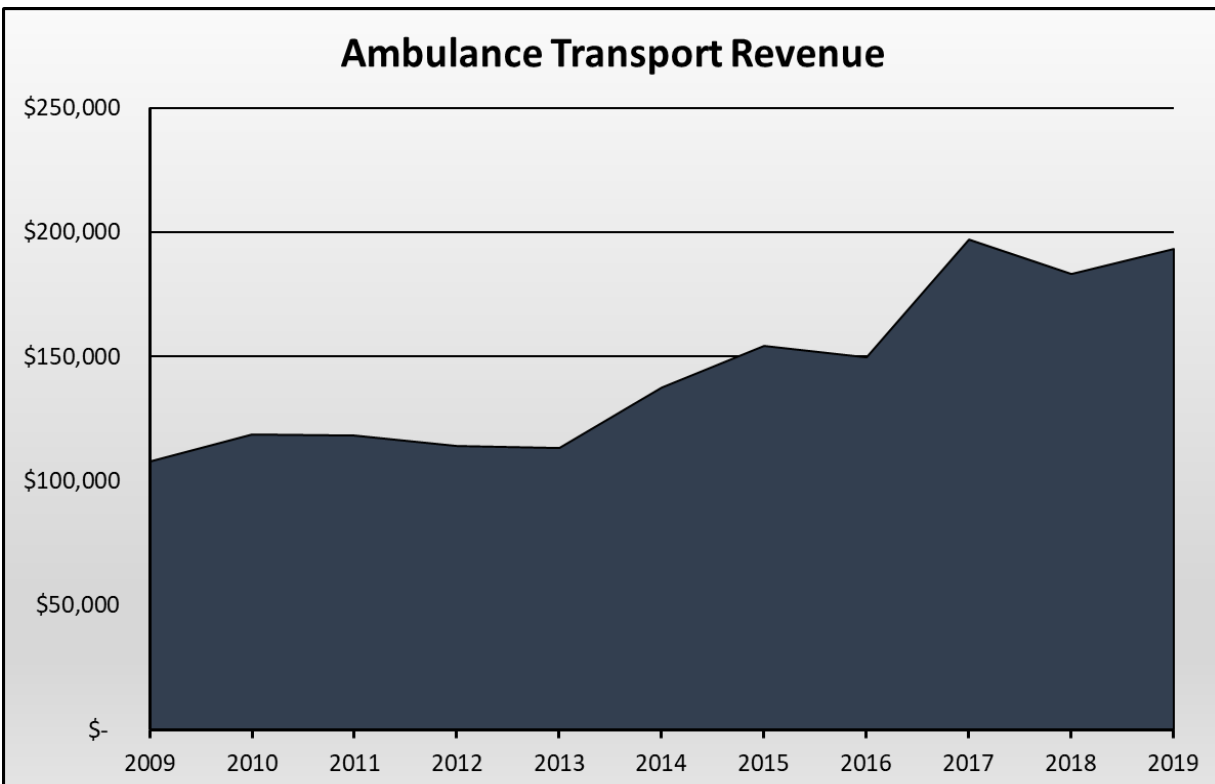
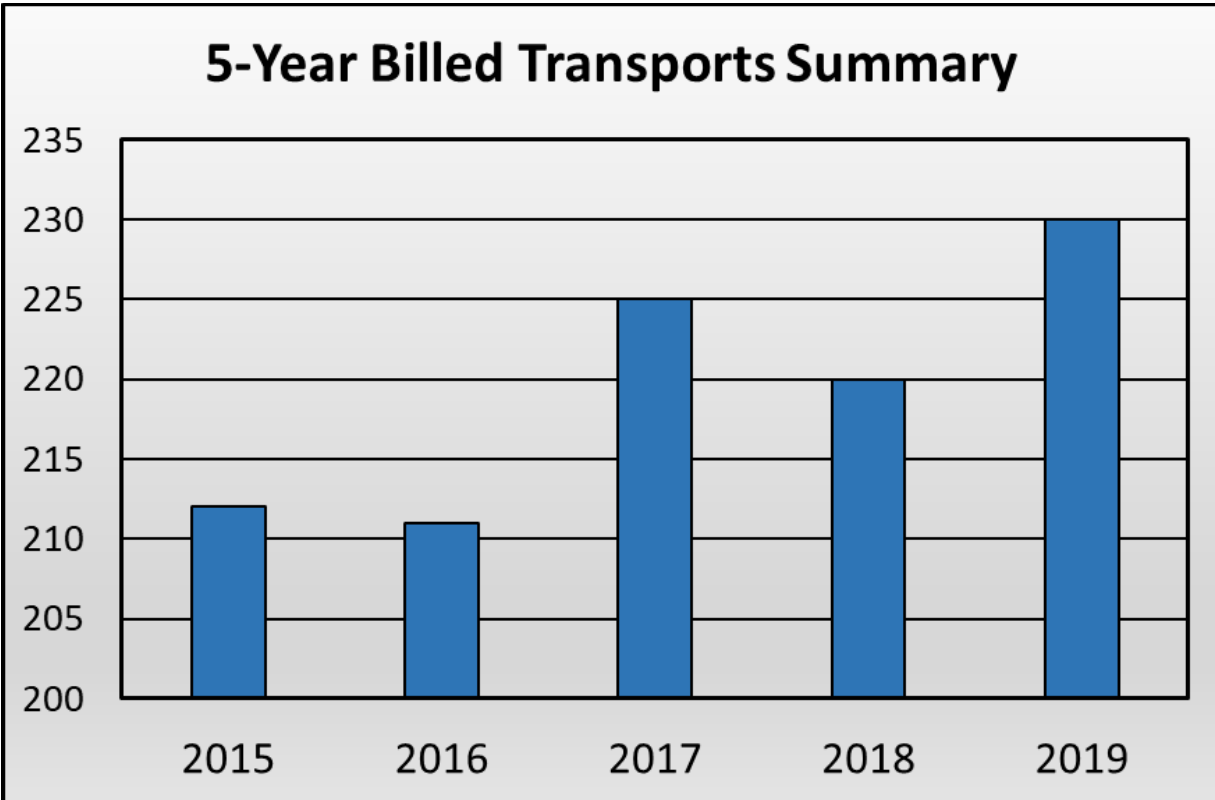
	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2020	0	14	0	38
2019	0	3	0	38
2018	0	3	0	53

SANTAQUIN CITY
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Excerpts from the Santaquin City Annual Fire Department Report – 2019

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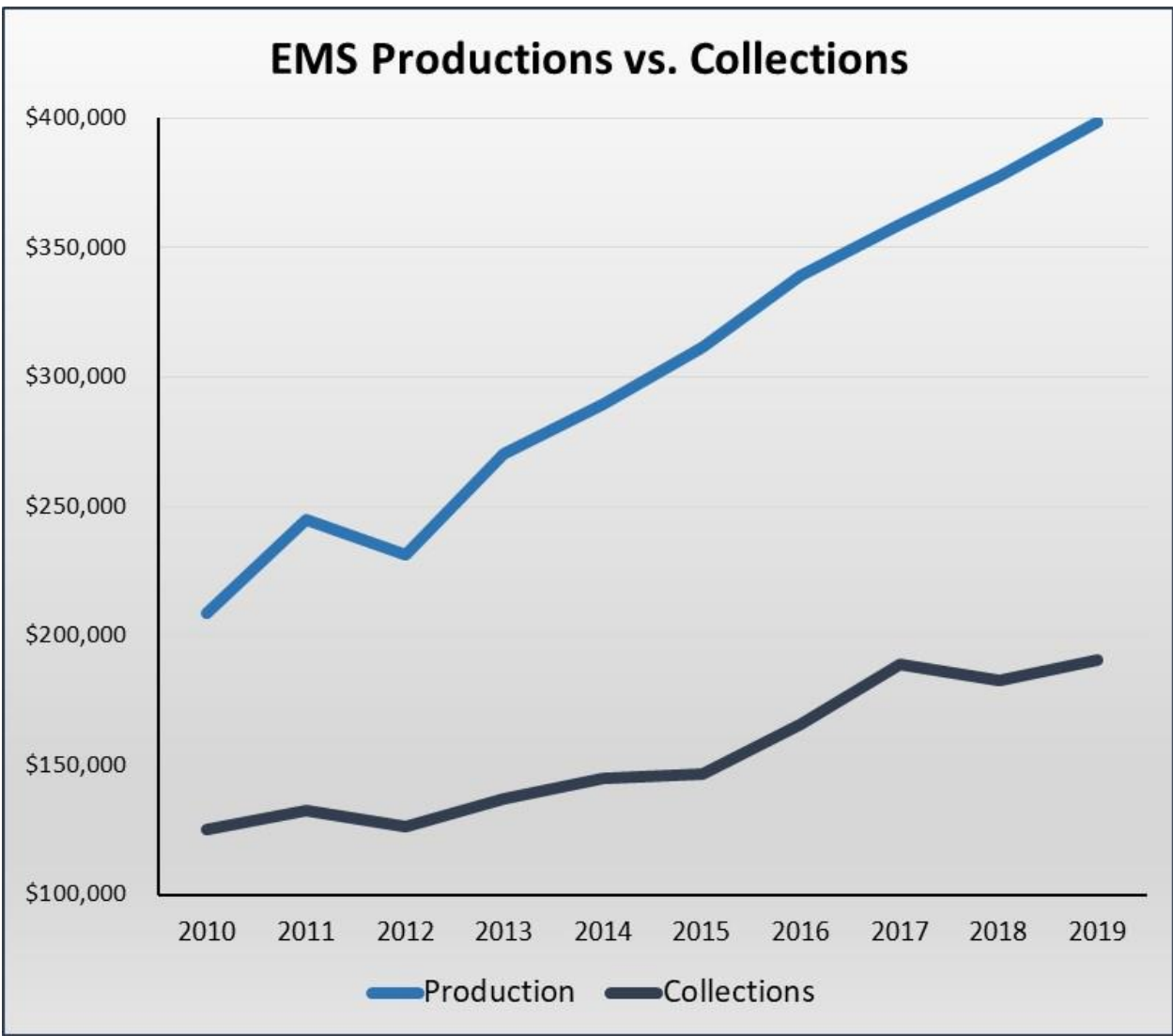
SANTAQUIN CITY
2020-2021 APPROVED BUDGET

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

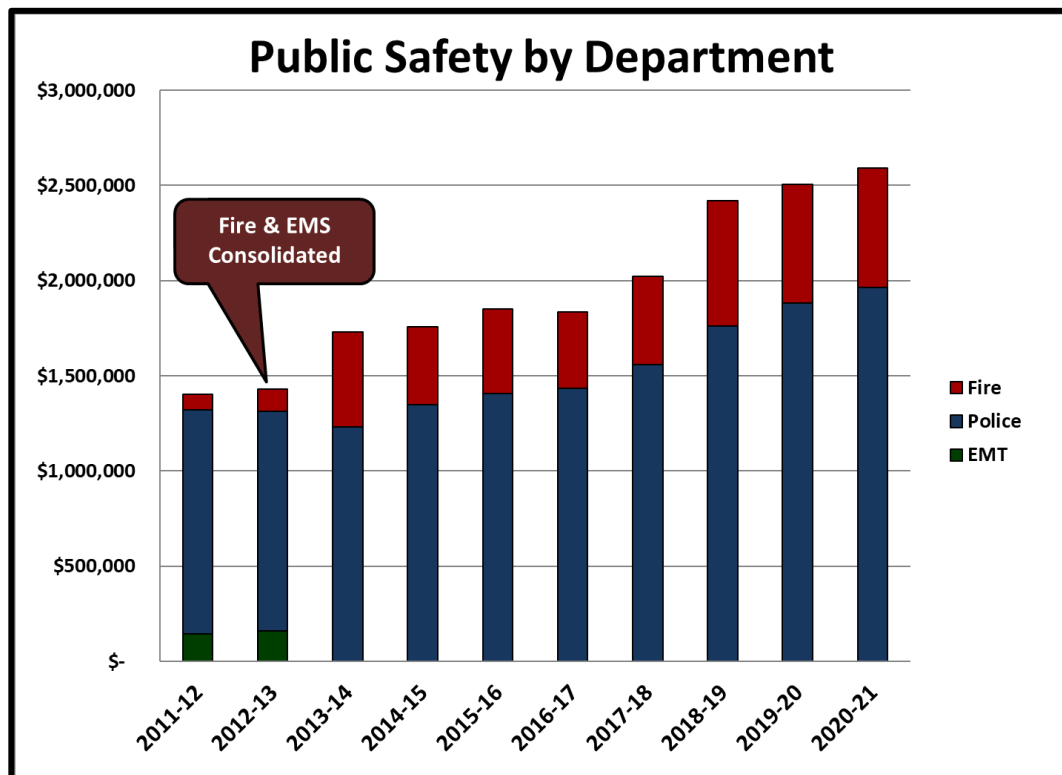
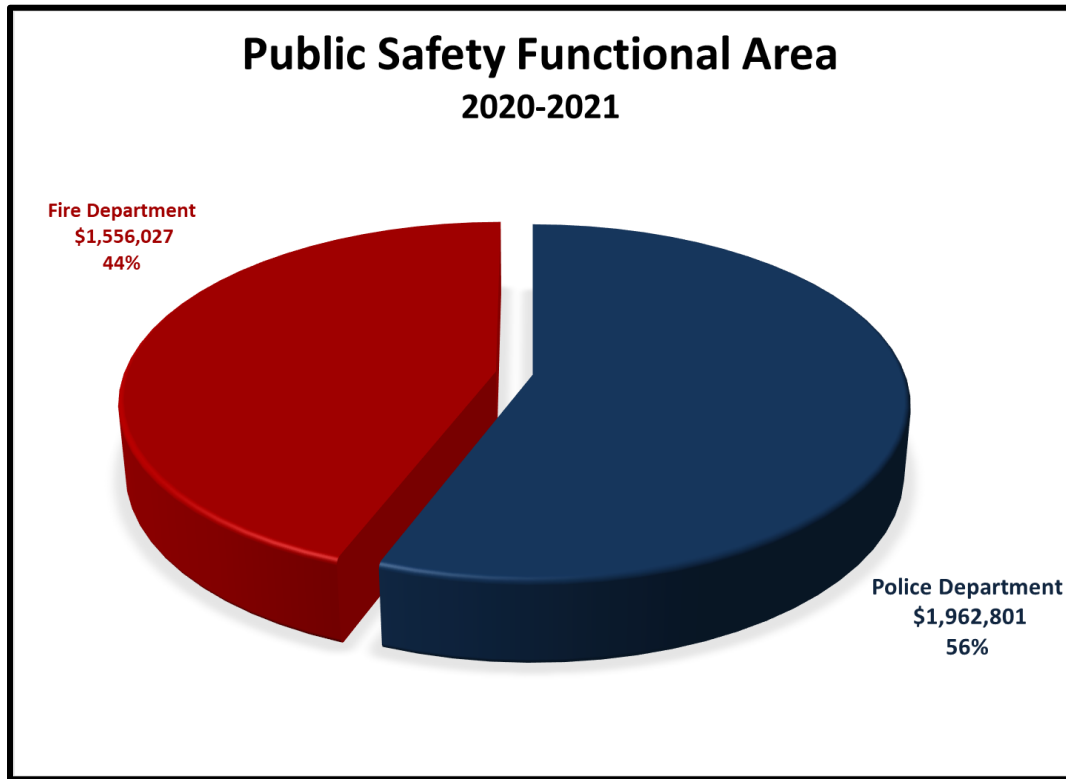


Please note that department level accomplishments can be found in Appendix D.



SANTAQUIN CITY
2020-2021 APPROVED BUDGET

Public Safety – Financials by Department



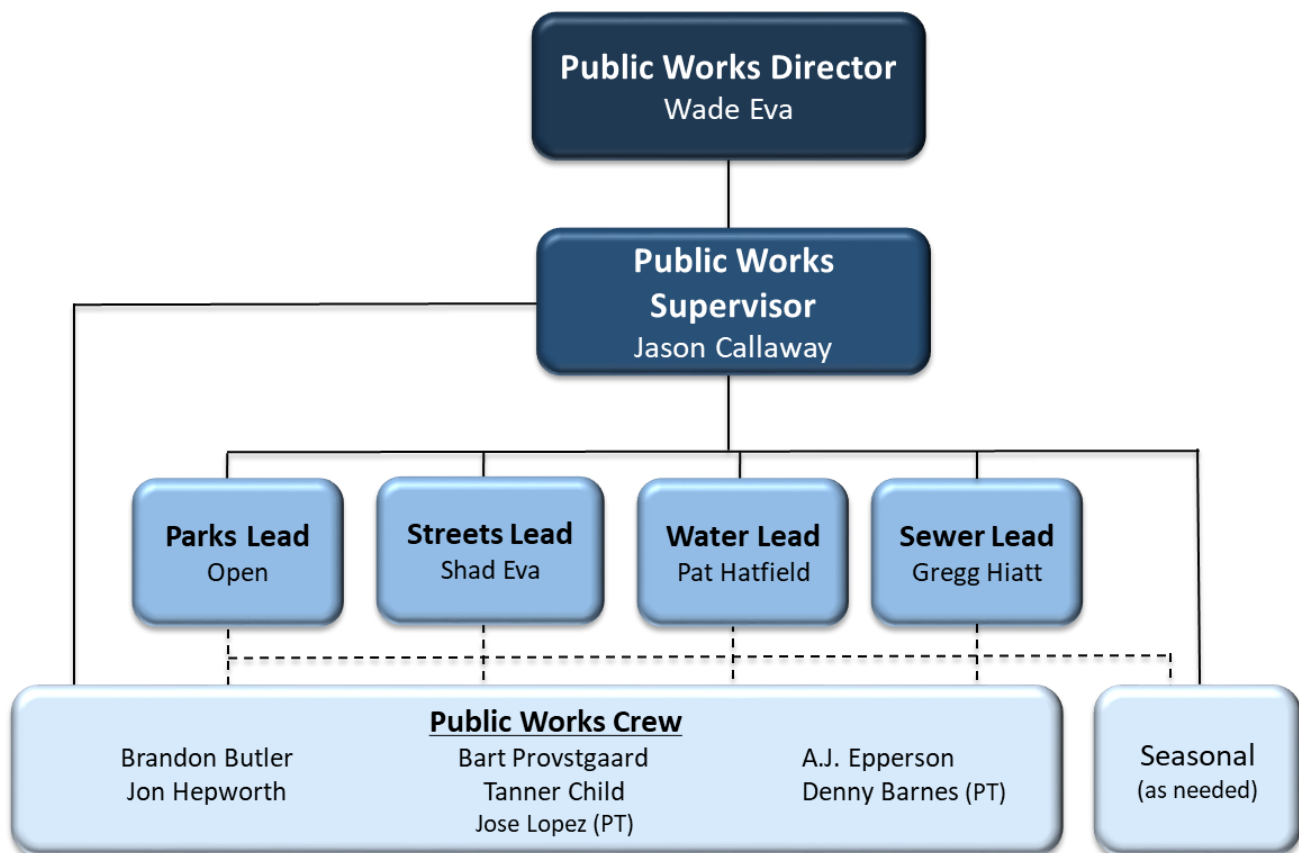
SANTAQUIN CITY
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Public Works

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



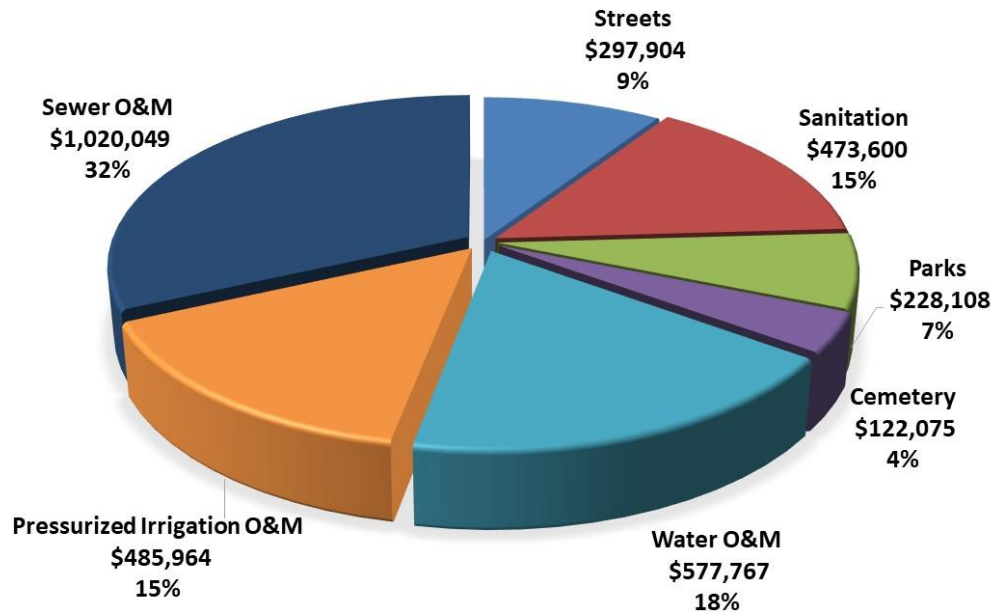
SANTAQUIN CITY
2020-2021 APPROVED BUDGET

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**

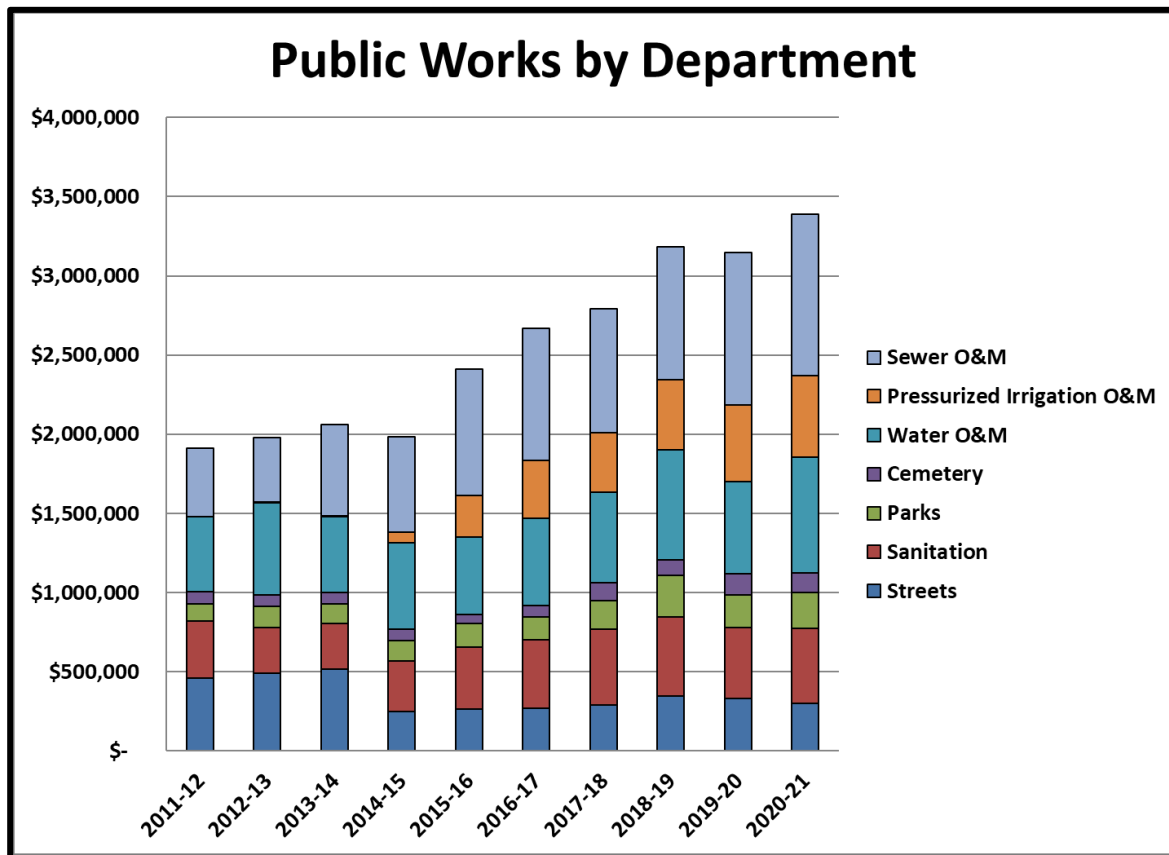


Please note that department level accomplishments can be found in Appendix D.

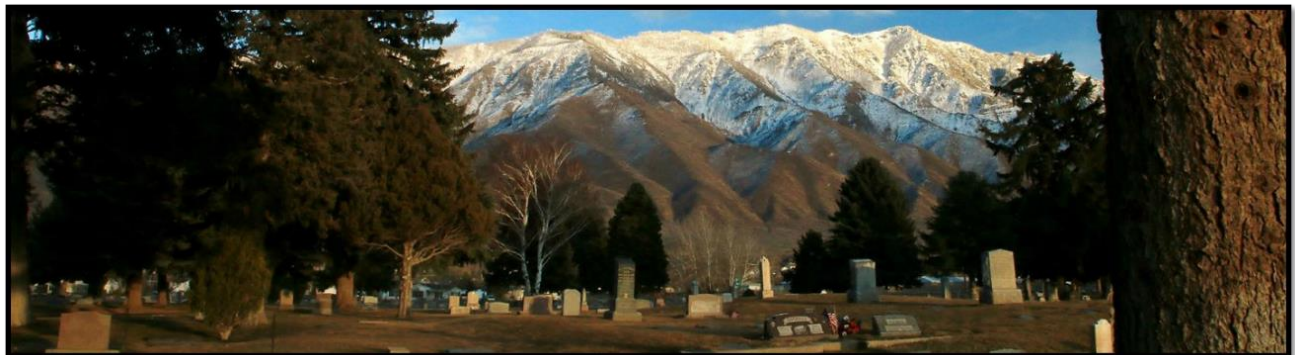
The financials for Public Works span the General Fund, as well as the four enterprise funds for Water, Sewer, Pressurized Irrigation, and Storm Drainage. In addition to the operational financial information presented on the following page, the majority of the city's capital projects also fall under the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

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



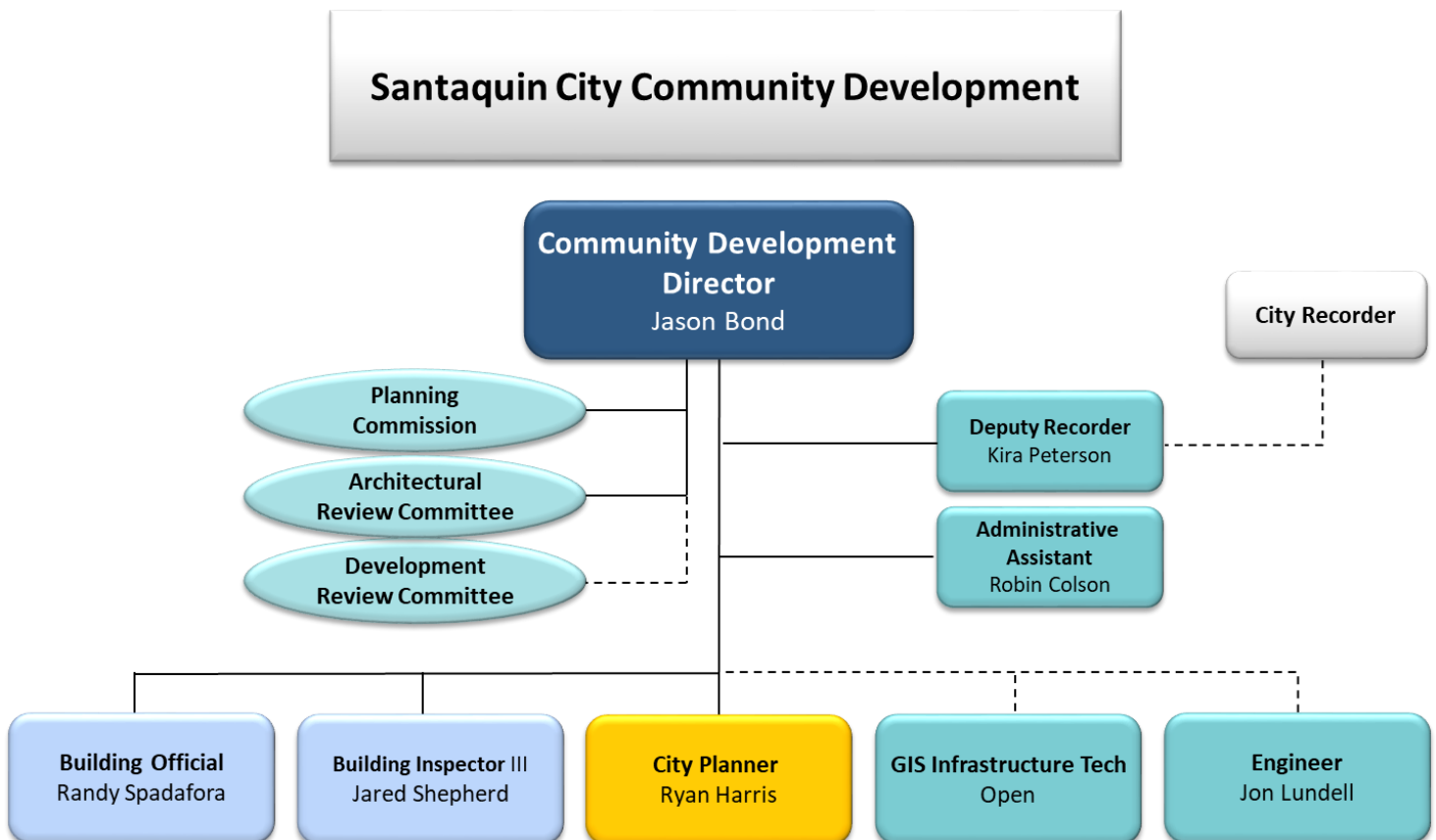
SANTAQUIN CITY

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Community Development

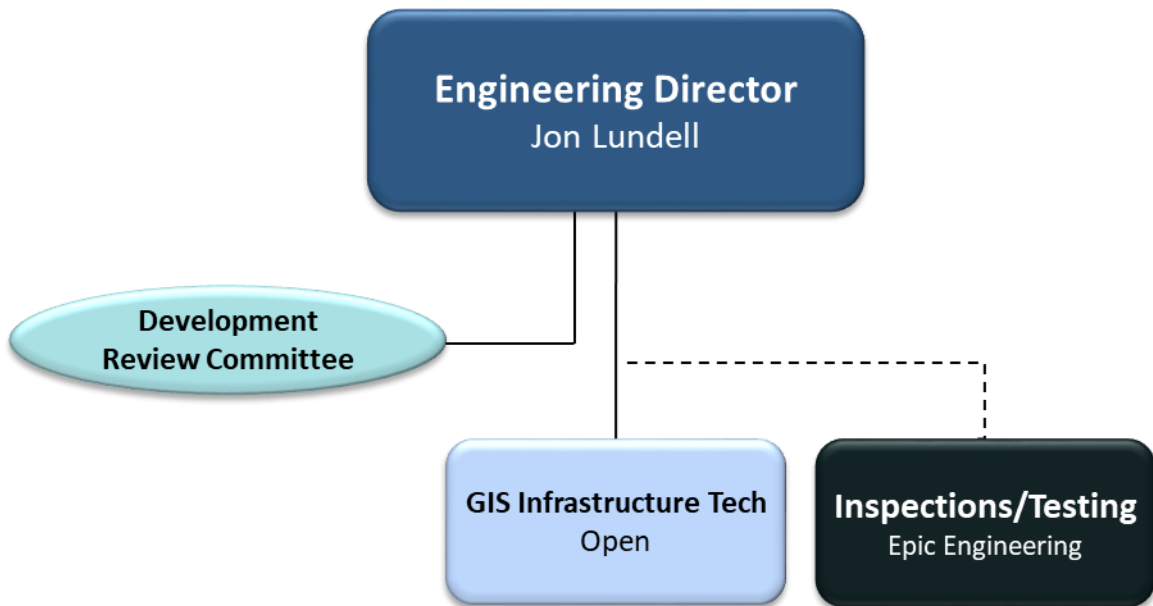
In FY2017-2018, Jason Bond was hired to become the Community Development Director of Santaquin City. In FY2019-2020 City Engineer Jon Lundell was promoted to the position of Engineering Director with all the rights and authorities of a Functional Area Director. Together, these two individuals are working 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
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Santaquin City Engineering

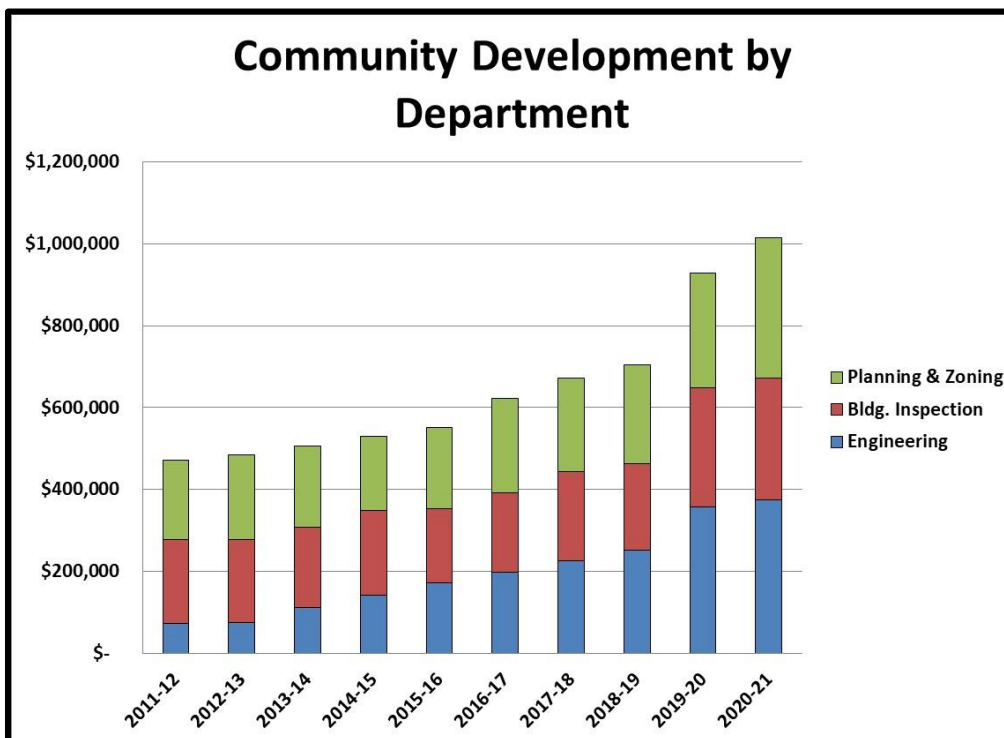
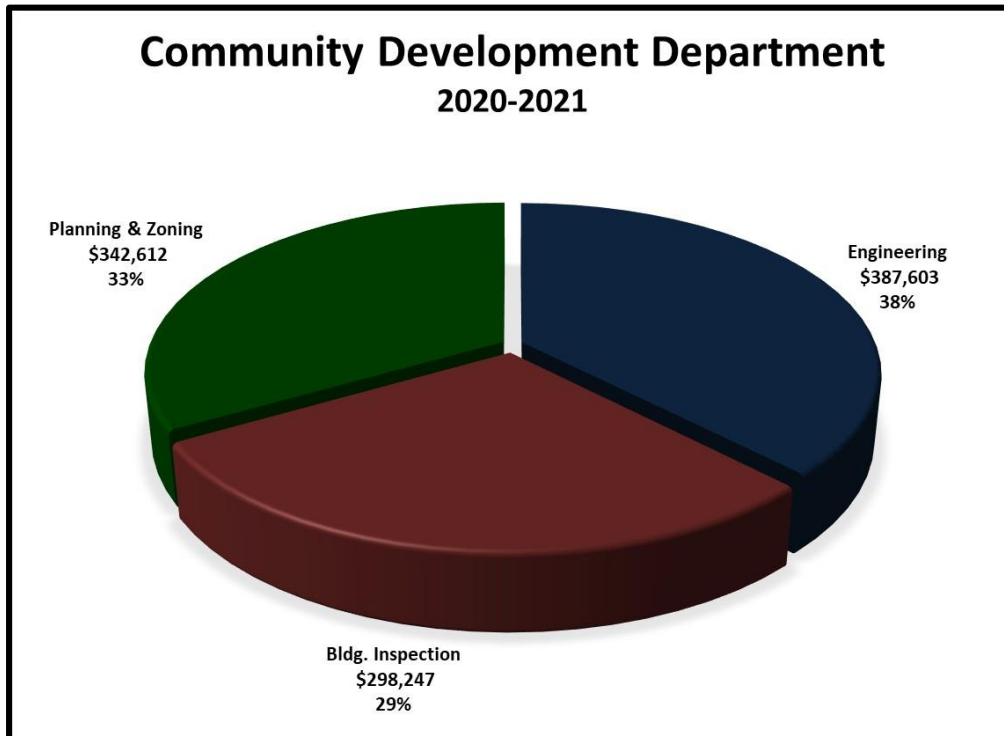


In FY2020-2021, it is anticipated that the Engineering Department will need administrative support. This individual will also be in a position to provide administrative support to the Public Works Department.

SANTAQUIN CITY

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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

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

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

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
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PERSONNEL SUMMARY

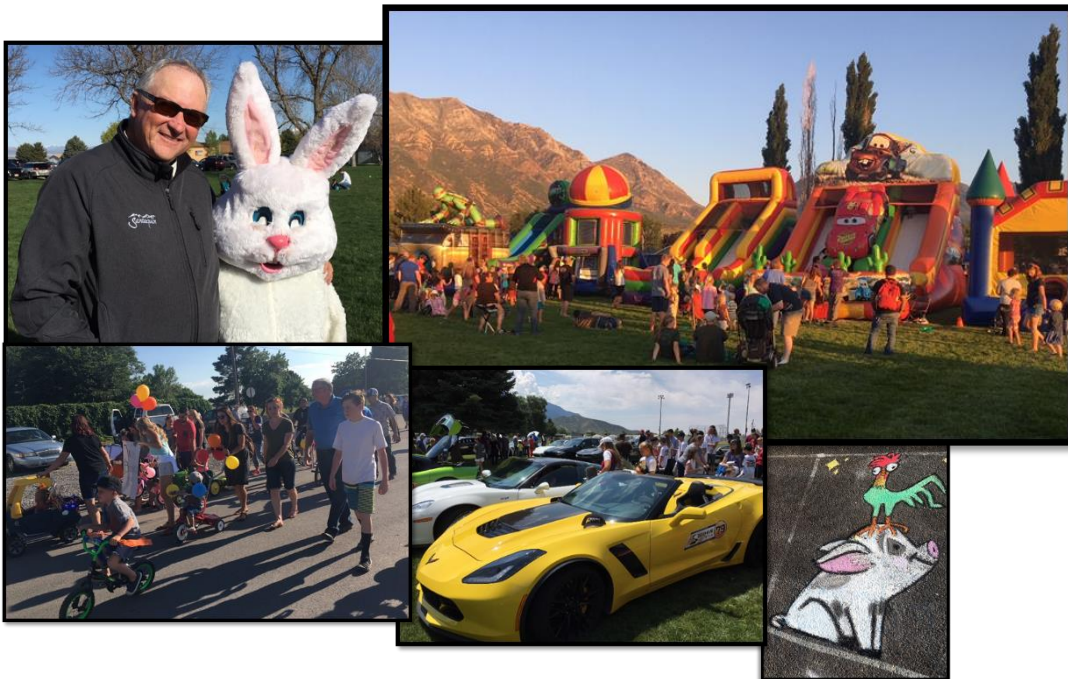
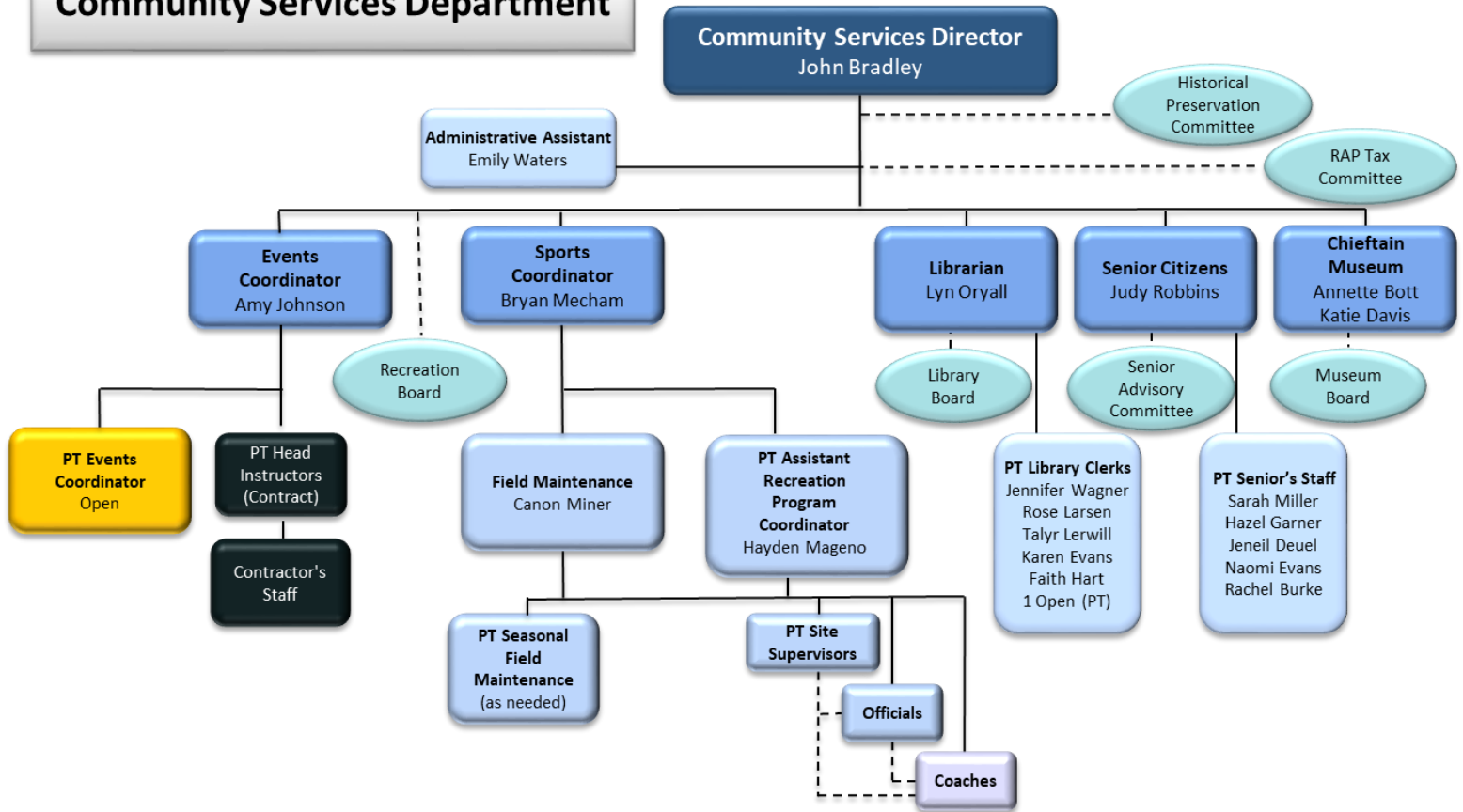
COMMUNITY SERVICES

	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

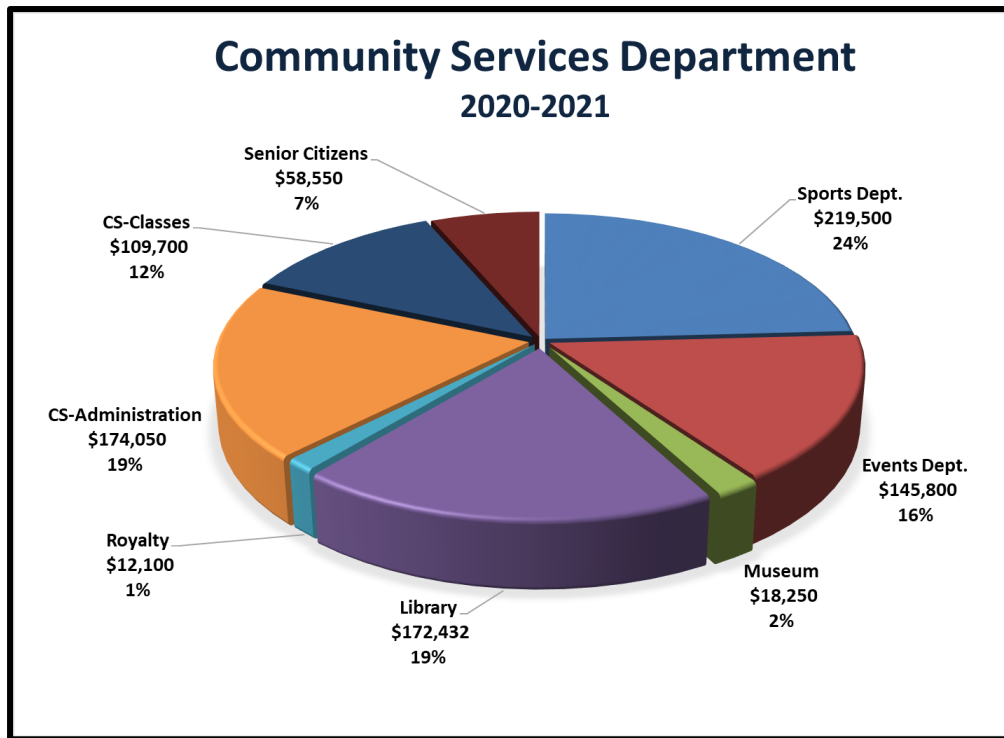
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Community Services Department

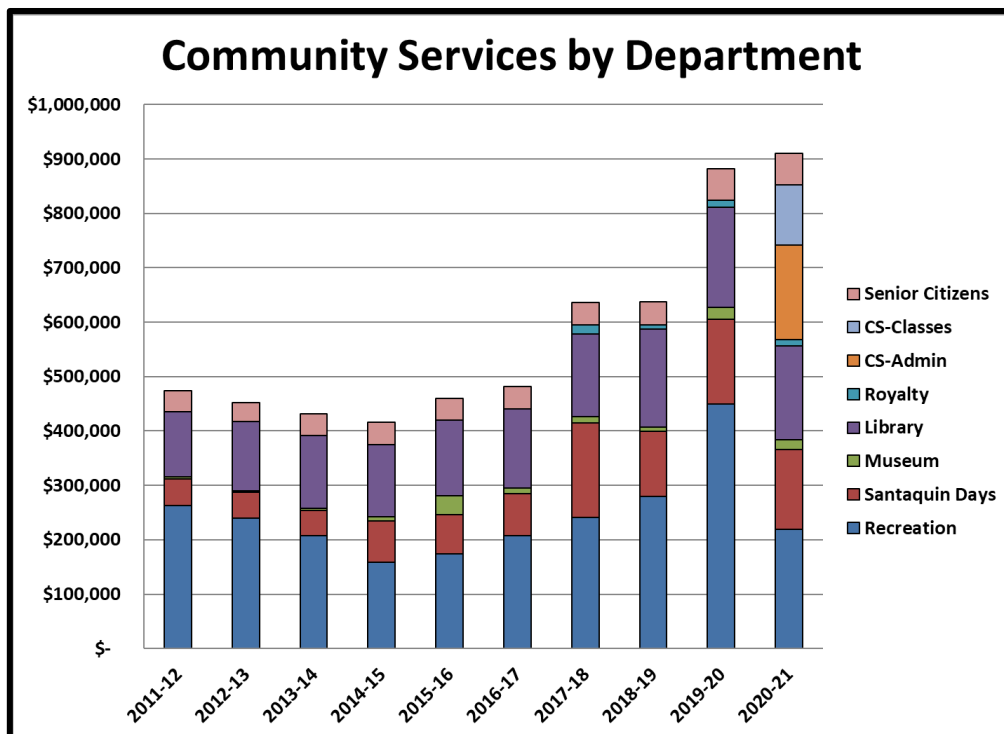


SANTAQUIN CITY

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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

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

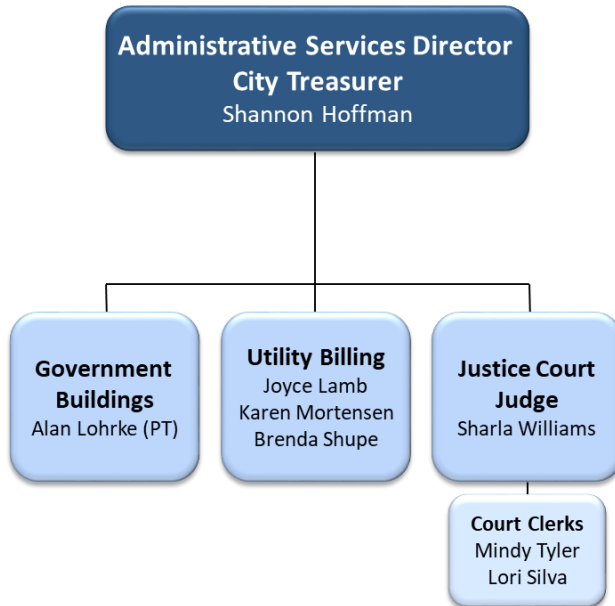
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2020	0	6	0
2019	0	6	0
2018	0	6	0

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

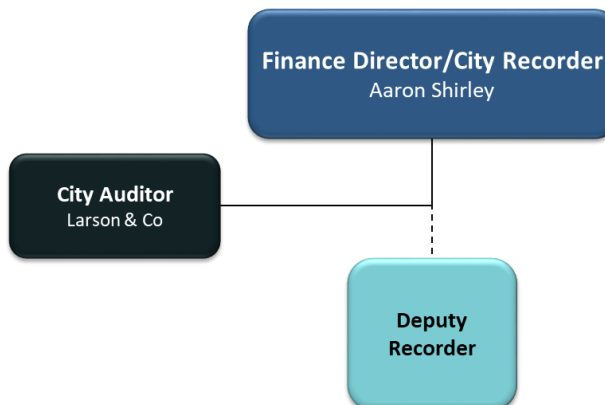
SANTAQUIN CITY
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Santaquin City Organizational Chart
Administrative Services



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

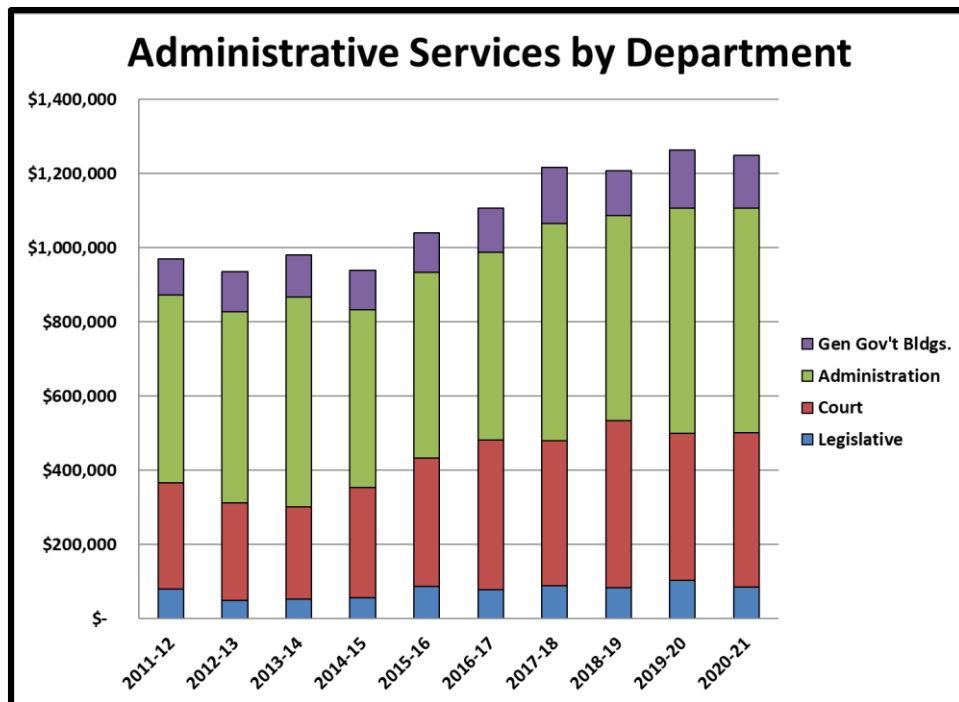
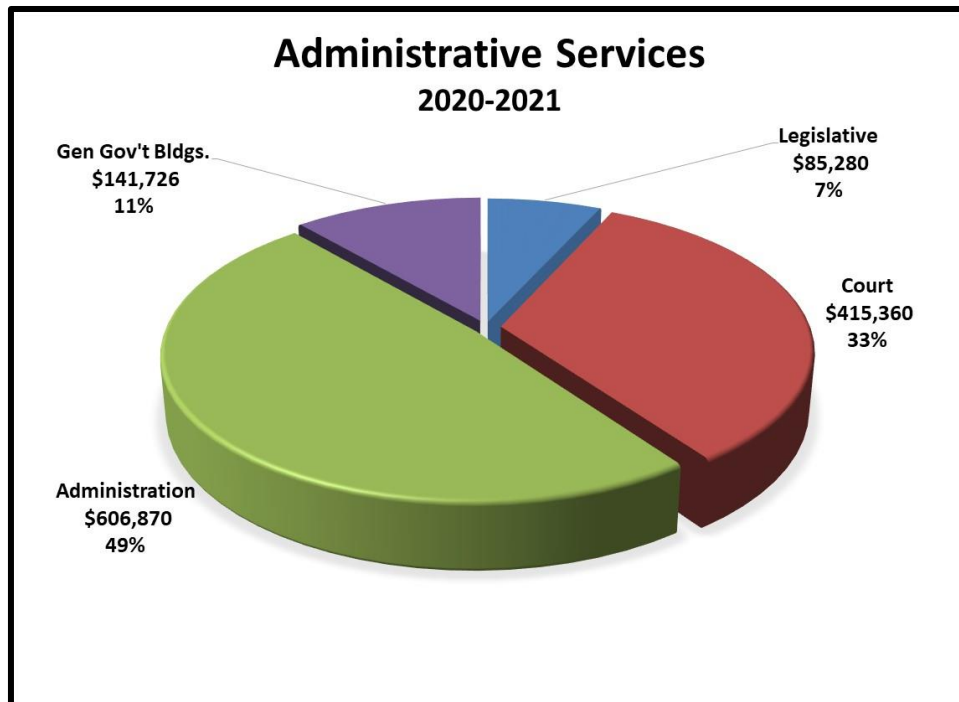
Santaquin City Organizational Chart
Administrative Services



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

Summary of Personnel Changes – For All Departments by Functional Area

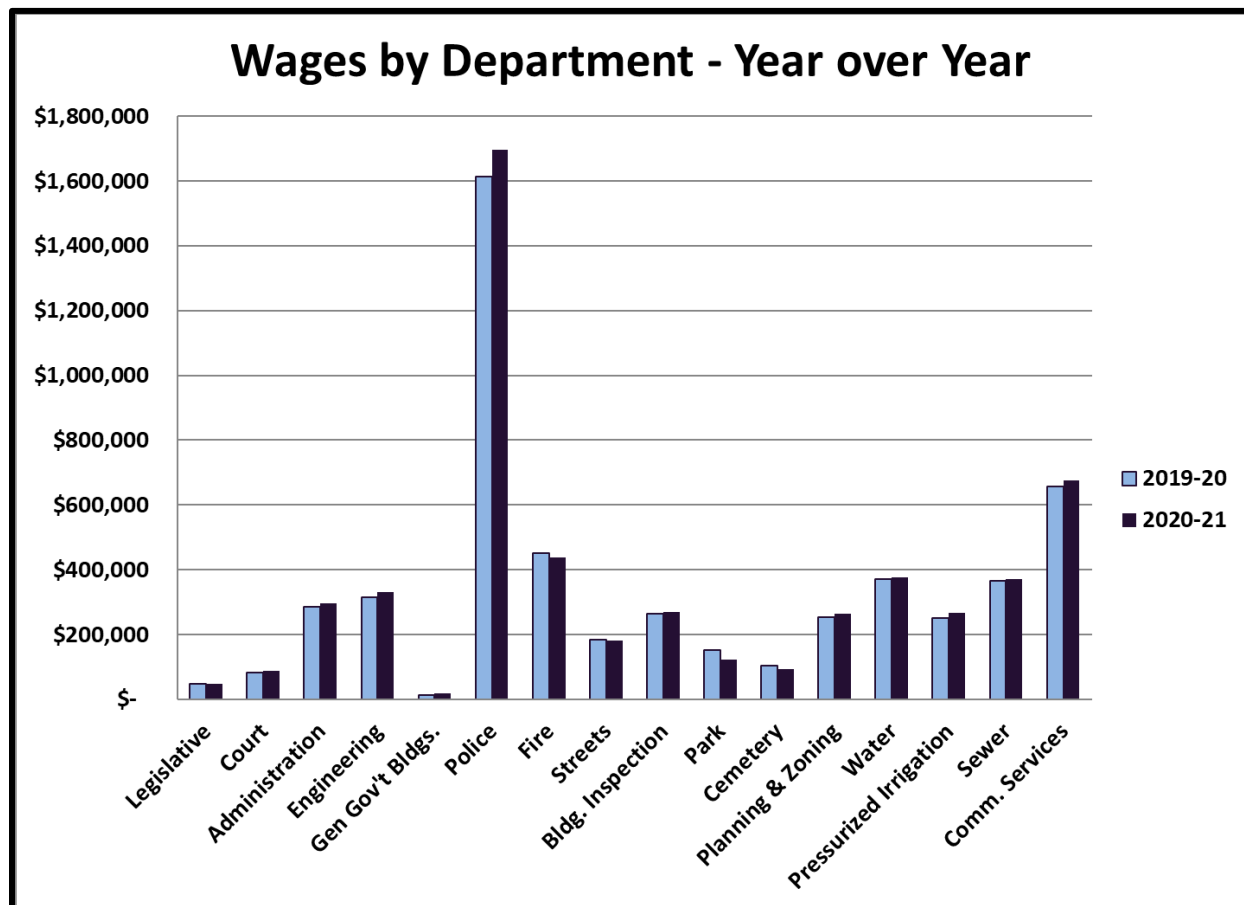
Functional Area	2019	2020	2021	Variance
Administration:				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	1	1	0	-1
Community Development:				
Full Time	6	7	7	0
Part Time	2	3	2	-1
Seasonal/Volunteer	0	0	0	0
Community Services:				
Full Time	3	5	5	0
Part Time	24	28	38	10
Seasonal/Volunteer	50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

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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 committee consists of Mayor Hunsaker, Council Members Montoya and Mecham, City Manager

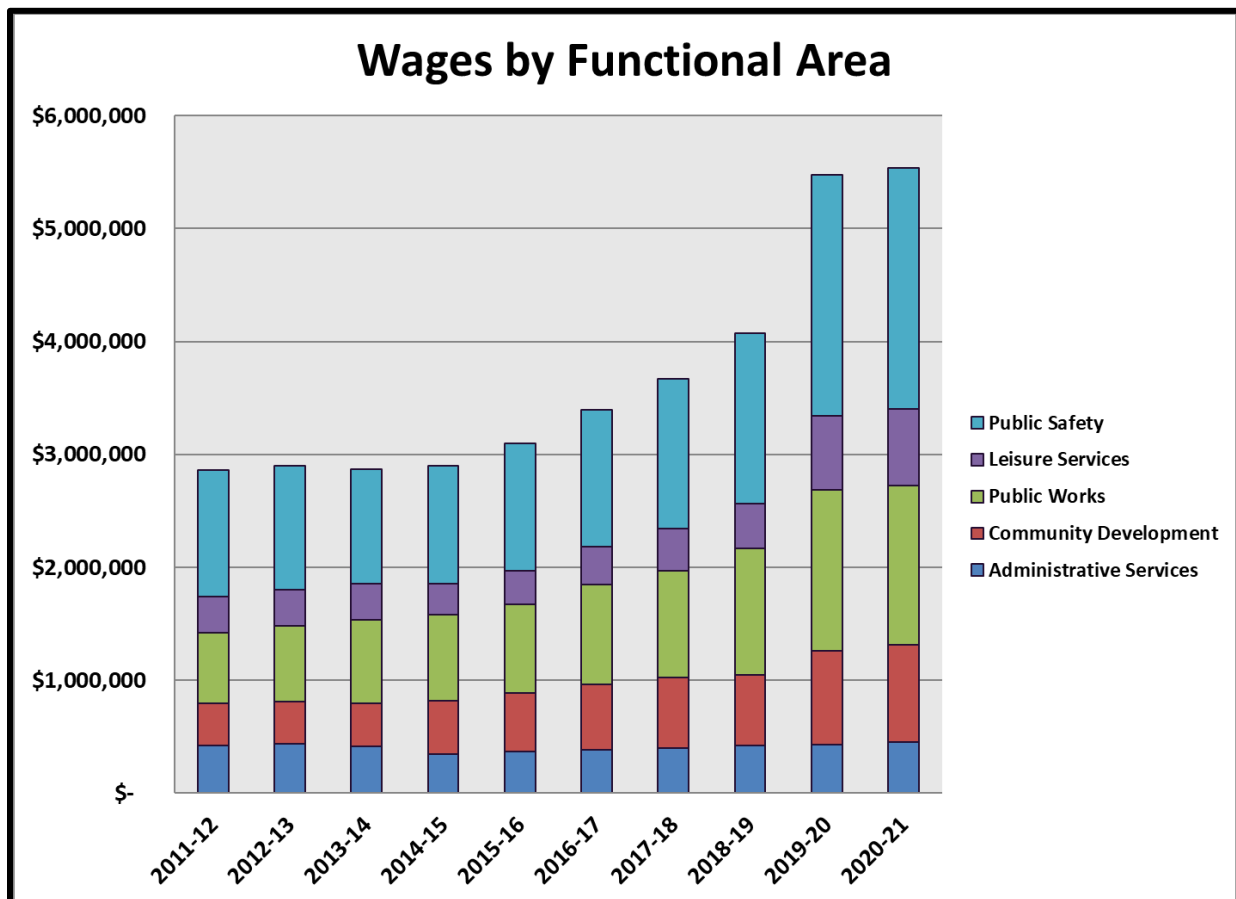
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Reeves, Administrative Services Director Hoffman as well as participation by each of the Functional Area Directors. The purpose of this committee is to review the city's methodology of determining salary ranges, applicable laws and regulations, as 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, which allows employees the option to choose the medical plan that best meets their specific needs.



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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.



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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.

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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.

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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
				\$ 9,510,837	\$ 37,705	\$ 39,830	\$ 63,065	\$ 41,312	\$ 291,545
									\$ 473,457

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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

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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
Total:	\$5,420,804	\$629,017	\$3,463,971	

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.)*

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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
Total:	\$20,417,000	\$2,017,939	\$13,090,636	

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 aired 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

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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.

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APPENDIX SECTION

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

A. Santaquin City Budget – Detail Version.....	Page A-1
B. Current Consolidated Fee Schedule	Page B-1
C. Debt Service Amortization Schedules.....	Page C-1
D. Strategic Accomplishments – FY2019-2020.....	Page D-1
E. Glossary.....	Page E-1
F. Acronyms.....	Page F-1



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

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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.
<u>CHARGES FOR SERVICES</u>							
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
<u>FINES AND FORFEITURES</u>							
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
<u>INTEREST</u>							
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)
<u>MISCELLANEOUS REVENUE</u>							
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)
TOTAL MISCELLANEOUS REVENUE		\$91,745	\$51,000	\$24,792	\$42,000	-21.4%	\$ (9,000)

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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.
CONTRIBUTIONS AND TRANSFERS							
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
TOTAL FUND REVENUES		\$7,023,788	\$7,386,290	\$5,846,499	\$7,916,822	6.7%	\$ 530,532
EXPENDITURES:							
LEGISLATIVE							
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)
COURT							
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
10-42-310	PROFESSIONAL & TECHNICAL	\$11,736	\$14,500	\$10,334	\$14,000	-3.6%	\$ (500)
10-42-331	LEGAL	\$267,498	\$220,000	\$194,415	\$230,000	4.3%	\$ 10,000

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

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	TOTAL ENGINEERING DEPT	\$251,444	\$356,713	\$261,234	\$387,603	8.0%	\$ 30,890
	GENERAL GOVERNMENT BUILDINGS						
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)
	POLICE						
10-54-110	SALARIES & WAGES	\$802,974	\$838,427	\$646,030	\$882,510	5.0%	\$ 44,083
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	\$695,152	3.8%	\$ 26,234
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%	\$ -
10-54-320	LIQUOR CONTROL	\$10,070	\$9,700	\$12,101	\$10,000	3.0%	\$ 300
10-54-330	CRIMES TASK FORCE	\$3,327	\$4,500	\$3,939	\$4,500	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$89,704	\$86,000	\$63,232	\$90,960	5.5%	\$ 4,960
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$3,898	\$8,000	\$6,644	\$8,000	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.
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$0	\$3,150	\$5,051	\$3,150	0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$31,402	\$32,420	\$3,849	\$32,420	0.0%	\$ -
TOTAL POLICE		\$1,759,924	\$1,880,384	\$1,377,482	\$1,962,801	4.2%	\$ 82,417
<u>STREETS</u>							
10-60-110	SALARIES & WAGES	\$100,936	\$116,191	\$84,046	\$115,732	-0.4%	\$ (459)
10-60-130	EMPLOYEE BENEFITS	\$51,104	\$66,873	\$45,230	\$64,073	-4.4%	\$ (2,800)
10-60-140	OVERTIME	\$3,407	\$700	\$1,935	\$700	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$180	\$1,000	\$922	\$1,000	0.0%	\$ -
10-60-240	SUPPLIES	\$67,007	\$65,000	\$40,654	\$55,000	-18.2%	\$ (10,000)
10-60-250	EQUIPMENT MAINTENANCE	\$9,849	\$13,500	\$15,501	\$16,500	18.2%	\$ 3,000
10-60-260	FUEL	\$16,236	\$9,500	\$7,584	\$10,000	5.0%	\$ 500
10-60-270	UTILITIES - STREET LIGHTS	\$55,683	\$50,000	\$16,245	\$23,000	-117.4%	\$ (27,000)
10-60-280	TELEPHONE	\$187	\$500	\$92	\$500	0.0%	\$ -
10-60-351	MASS TRANS (PASS THRU)	\$2,073	\$0	\$0	\$2,400	100.0%	\$ 2,400
10-60-490	STREETS SIGNS	\$0	\$1,000	\$1,625	\$1,500	33.3%	\$ 500
10-60-495	SIDEWALKS	\$8,497	\$7,500	\$5,000	\$7,500	0.0%	\$ -
TOTAL STREETS		\$347,359	\$331,764	\$218,835	\$297,904	-11.4%	\$ (33,860)
<u>SANITATION</u>							
10-62-240	SUPPLIES	\$4,800	\$5,000	\$1,956	\$5,000	0.0%	\$ -
10-62-250	EQUIPMENT MAINTENANCE	\$25	\$0	\$157	\$200	100.0%	\$ 200
10-62-260	FUEL	\$3,769	\$2,800	\$2,068	\$2,800	0.0%	\$ -
10-62-280	TELEPHONE	\$187	\$600	\$92	\$600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$378,281	\$342,500	\$267,318	\$350,000	2.1%	\$ 7,500
10-62-312	RECYCLING PICKUP CHARGES	\$112,384	\$95,000	\$90,750	\$115,000	17.4%	\$ 20,000
TOTAL SANITATION		\$499,446	\$445,900	\$362,342	\$473,600	5.8%	\$ 27,700
<u>BUILDING INSPECTION</u>							
10-68-110	SALARIES & WAGES	\$106,896	\$153,103	\$114,422	\$155,560	1.6%	\$ 2,457
10-68-120	SALARIES & WAGES (PART TIME)	\$21,368	\$24,323	\$17,489	\$24,989	2.7%	\$ 666
10-68-130	EMPLOYEE BENEFITS	\$54,681	\$87,748	\$65,288	\$89,947	2.4%	\$ 2,199
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$2,676	\$1,000	\$1,560	\$2,000	50.0%	\$ 1,000

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10-68-230	EDUCATION, TRAVEL & TRAINING	\$6,046	\$7,000	\$4,212	\$7,000	0.0%	\$ -
10-68-240	SUPPLIES	\$1,321	\$1,500	\$2,707	\$1,500	0.0%	\$ -
10-68-250	EQUIPMENT MAINT	\$628	\$1,800	\$1,779	\$2,000	10.0%	\$ 200
10-68-260	FUEL	\$2,761	\$2,750	\$1,289	\$2,750	0.0%	\$ -
10-68-280	TELEPHONE	\$3,934	\$3,500	\$2,123	\$3,500	0.0%	\$ -
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$12,054	\$9,000	\$4,320	\$9,000	0.0%	\$ -
TOTAL BUILDING INSPECTION		\$212,364	\$291,724	\$215,311	\$298,247	2.2%	\$ 6,523
<u>PARKS</u>							
10-70-110	SALARIES & WAGES	\$94,785	\$81,358	\$51,021	\$61,585	-32.1%	\$ (19,773)
10-70-120	SALARIES & WAGES (PART TIME)	\$33,009	\$21,977	\$9,137	\$26,861	18.2%	\$ 4,884
10-70-130	EMPLOYEE BENEFITS	\$43,371	\$47,184	\$22,346	\$32,263	-46.2%	\$ (14,921)
10-70-140	OVERTIME	\$844	\$0	\$690	\$1,300	100.0%	\$ 1,300
10-70-250	EQUIPMENT MAINTENANCE	\$7,157	\$6,000	\$3,332	\$6,000	0.0%	\$ -
10-70-260	FUEL	\$4,769	\$5,000	\$2,068	\$5,000	0.0%	\$ -
10-70-270	UTILITIES	\$12,048	\$10,500	\$39,895	\$54,000	80.6%	\$ 43,500
10-70-280	TELEPHONE	\$436	\$600	\$92	\$600	0.0%	\$ -
10-70-300	BUILDINGS & GROUNDS MAINTENANCE	\$41,282	\$22,500	\$27,067	\$32,500	30.8%	\$ 10,000
10-70-305	ARBORIST/TREES/LANDSCAPING	\$900	\$1,000	\$870	\$1,000	0.0%	\$ -
10-70-310	SPORT FIELD MAINTENANCE (MOVE TO FUND 61)	\$0	\$5,000	\$5,145	\$0	0.0%	\$ (5,000)
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$19,324	\$7,000	\$6,033	\$7,000	0.0%	\$ -
TOTAL PARKS		\$260,445	\$209,419	\$167,696	\$228,108	8.2%	\$ 18,689
<u>CEMETERY</u>							
10-77-110	SALARIES & WAGES	\$45,845	\$53,579	\$32,125	\$41,835	-28.1%	\$ (11,744)
10-77-120	SALARIES & WAGES (PART TIME)	\$15,563	\$17,160	\$5,817	\$26,861	36.1%	\$ 9,701
10-77-130	EMPLOYEE BENEFITS	\$18,943	\$33,152	\$15,398	\$23,779	-39.4%	\$ (9,373)
10-77-140	OVERTIME	\$431	\$700	\$224	\$700	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$1,164	\$1,500	\$1,408	\$1,900	21.1%	\$ 400
10-77-260	FUEL	\$3,769	\$3,000	\$2,068	\$3,000	0.0%	\$ -
10-77-270	UTILITIES	\$238	\$400	\$0	\$400	0.0%	\$ -
10-77-280	TELEPHONE	\$524	\$600	\$92	\$600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$5,154	\$6,000	\$2,106	\$6,000	0.0%	\$ -
10-77-735	CEMETERY LAND ACQUISTION SET ASIDE	\$0	\$10,000	\$0	\$10,000	0.0%	\$ -

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10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$6,949	\$7,000	\$6,033	\$7,000	0.0%	\$ -
TOTAL CEMETERY		\$99,587	\$133,091	\$65,271	\$122,075	-9.0%	\$ (11,016)
PLANNING & ZONING							
10-78-110	SALARIES & WAGES	\$123,855	\$139,611	\$105,257	\$145,959	4.3%	\$ 6,348
10-78-120	SALARIES & WAGES (PART TIME)	\$21,368	\$24,323	\$17,488	\$24,989	2.7%	\$ 666
10-78-130	EMPLOYEE BENEFITS	\$67,409	\$89,425	\$65,159	\$93,243	4.1%	\$ 3,818
10-78-140	OVERTIME	\$249	\$0	\$936	\$0	0.0%	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$2,673	\$4,450	\$1,995	\$4,450	0.0%	\$ -
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$656	\$500	\$950	\$1,000	50.0%	\$ 500
10-78-230	EDUCATION, TRAINING & TRAVEL	\$18,899	\$20,370	\$6,481	\$17,870	-14.0%	\$ (2,500)
10-78-240	SUPPLIES	\$1,763	\$1,200	\$310	\$1,200	0.0%	\$ -
10-78-250	EQUIPMENT MAINT	\$39	\$200	\$0	\$200	0.0%	\$ -
10-78-280	TELEPHONE	\$1,683	\$1,200	\$1,042	\$1,200	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$2,280	\$0	\$1,800	\$2,500	100.0%	\$ 2,500
10-78-NEW	GENERAL PLAN UPDATE	\$0	\$0		\$50,000	100.0%	\$ 50,000
TOTAL PLANNING & ZONING		\$240,874	\$281,279	\$201,417	\$342,612	17.9%	\$ 61,333
DEBT SERVICE - NEW							
10-NEW-NEW	NEW CITY HALL DEBT SERVICE PAYMENT	\$0	\$0	\$0	\$99,542	100.0%	\$ 99,542
TOTAL DEBT SERVICE		\$0	\$0	\$0	\$99,542	100.0%	\$ 99,542
TRANSFERS							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$83,182	\$0	\$122,615	32.2%	\$ 39,433
10-90-200	TRANSFER TO CS-SPORTS FUND	\$80,500	\$250,000	\$187,500	\$80,000	-212.5%	\$ (170,000)
10-90-205	TRANSFER TO CS-ROYALTY FUND	\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
10-90-300	TRANSFER TO CS-MUSEUM FUND	\$10,000	\$22,500	\$16,875	\$11,750	-91.5%	\$ (10,750)
10-90-400	TRANSFER TO CS-LIBRARY FUND	\$92,667	\$95,700	\$71,775	\$89,230	-7.3%	\$ (6,470)
10-90-500	TRANSFER TO CS-SENIORS FUND	\$27,250	\$38,500	\$28,875	\$37,750	-2.0%	\$ (750)
10-90-NEW	TRANSFER TO CS-ADMINISTRATION FUND	\$0	\$0	\$0	\$167,250	100.0%	\$ 167,250
10-90-NEW	TRANSFER TO CS-CLASSES FUND	\$0	\$0	\$0	\$30,000	100.0%	\$ 30,000
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$79,350	\$80,000	\$60,000	\$80,000	0.0%	\$ -
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$47,235	\$260,000	\$195,000	\$265,500	2.1%	\$ 5,500
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$401,144	\$85,358	\$64,018	\$165,000	48.3%	\$ 79,642

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10-90-800	TRANSFER TO CS-EVENTS FUND	\$3,000	\$60,600	\$45,450	\$54,000	-12.2%	\$ (6,600)
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$270,000	\$389,000	\$291,750	\$370,000	-5.1%	\$ (19,000)
10-90-871	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$631,500	\$631,500	\$473,625	\$610,000	-3.5%	\$ (21,500)
10-90-880	TRANSFER TO CDA FUND	\$0	\$0	\$0	\$175,000	100.0%	\$ 175,000
10-90-884	TRANSFER TO LBA	\$188,622	\$188,500	\$1,750	\$188,700	0.1%	\$ 200
TOTAL TRANSFERS		\$1,839,568	\$2,193,140	\$1,442,843	\$2,455,095	10.7%	\$ 261,955
			\$0				
TOTAL FUND EXPENDITURES		\$6,719,196	\$7,386,290	\$5,214,516	\$7,916,822	6.7%	\$ 530,532
NET REVENUE OVER EXPENDITURES		\$304,592	\$0	\$631,983	\$0	100.0%	\$ (0)
CAPITAL PROJECTS - CAPITAL FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
41-38-782	NRCS GRANT - UC DEBRIS BASIN	\$229,062	\$190,731	\$17,032	\$4,225,000	95.5%	\$ 4,034,269
41-38-NEW	UTAH DAM SAFETY GRANT - UC DEBRIS BASIN	\$0	\$0	\$0	\$1,950,000	100.0%	\$ 1,950,000
41-38-NEW	UTAH COUNTY MATCH - UC DEBRIS BASIN	\$0	\$0	\$0	\$162,500	100.0%	\$ 162,500
41-38-NEW	NRCS GRANT - EWP PROJECT	\$0	\$0	\$0	\$2,096,000	100.0%	\$ 2,096,000
41-38-NEW	UTAH COUNTY MATCH - EWP PROJECT	\$0	\$0	\$0	\$75,000	100.0%	\$ 75,000
41-38-NEW	STATE OF UTAH MATCH - EWP PROJECT	\$0	\$0	\$0	\$554,000	100.0%	\$ 554,000
41-38-NEW	NRCS GRANT - 6 ADDITIONAL DEBRIS BASINS	\$0	\$0	\$0	\$500,000	100.0%	\$ 500,000
TOTAL MISCELLANEOUS REVENUE		\$229,062	\$190,731	\$17,032	\$9,562,500	98.0%	\$ 9,371,769
CONTRIBUTIONS AND TRANSFERS							
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

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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	\$97,235	\$2,420,578	\$2,149,227	\$6,685,500	63.8%	\$ 4,264,922
	TOTAL FUND REVENUES	\$326,297	\$2,611,309	\$2,166,259	\$16,248,000	83.9%	\$ 13,636,691
	EXPENDITURES:						
	<u>EXPENDITURES</u>						
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%	\$ -
	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%	\$ -
CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND							

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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.
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
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)
EXPENDITURES:							
<u>EXPENDITURES</u>							
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
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)
COMPUTER TECHNOLOGY - CAPITAL FUND							

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.
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
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
TOTAL FUND REVENUES		\$229,350	\$240,000	\$172,499	\$255,000	5.9%	\$ 15,000
EXPENDITURES:							
<u>EXPENDITURES</u>							
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%	\$ -
43-40-500	SOFTWARE	\$38,527	\$50,000	\$15,438	\$42,100	-18.8%	\$ (7,900)
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$0	\$0	\$14,400	\$14,400	100.0%	\$ 14,400
43-40-506	QUALTRICS COMMUNITY ENGAGEMENT	\$10,000	\$10,000	\$0	\$0	0.0%	\$ (10,000)
43-40-600	SPILLMAN - POLICE CONTRACT	\$0	\$23,800	\$0	\$23,800	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$2,057	\$3,000	\$2,057	\$3,000	0.0%	\$ -
43-40-NEW	FIRE DEPARTMENT SOFTWARE	\$0	\$0	\$0	\$17,100	100.0%	\$ 17,100
TOTAL FUND EXPENDITURES		\$174,882	\$240,000	\$129,089	\$255,000	5.9%	\$ 15,000

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 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%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
44-39-110	TRANSFERS FROM WATER FUND	\$82,272	\$82,272	\$61,704	\$89,904	8.5%	\$ 7,632
44-39-120	TRANSFERS FROM SEWER FUND	\$80,328	\$80,328	\$60,246	\$88,008	8.7%	\$ 7,680
44-39-130	TRANSFERS FROM PI FUND	\$74,832	\$76,200	\$57,150	\$80,208	5.0%	\$ 4,008
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
44-39-150	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL ENTERPRISE REVENUE	\$237,432	\$238,800	\$179,100	\$258,120	7.5%	\$ 19,320
	TOTAL FUND REVENUES	\$237,432	\$238,800	\$179,100	\$258,120	7.5%	\$ 19,320
EXPENDITURES:							
<u>EXPENDITURES</u>							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$31,008	\$31,008	\$23,256	\$31,008	0.0%	\$ -
44-40-750	TRANSFER TO CAPITAL PROJECTS	\$50,000	\$0	\$0	\$0	0.0%	\$ -
44-40-911	TRANSFERS TO WATER FUND	\$0	\$0	\$0	\$100,000	100.0%	\$ 100,000
44-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$207,792	\$0	\$127,112	-63.5%	\$ (80,680)
	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%	\$ -
ROADS - CAPITAL PROJECT 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.
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
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)
EXPENDITURES:							
<u>EXPENDITURES</u>							
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%	\$ -
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!	\$ -

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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.
	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:							
CONTRIBUTIONS AND TRANSFERS							
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:							
EXPENDITURES							
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		
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
	TOTAL FUND EXPENDITURES	\$3,628	\$43,565	\$0	\$365,000	88.1%	\$ 321,435
	NET REVENUE OVER EXPENDITURES	\$43,001	\$0	\$32,532	\$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.
WATER - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
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%	\$ -
TOTAL ENTERPRISE REVENUE		\$1,358,316	\$1,363,365	\$1,065,900	\$1,449,578	5.9%	\$ 86,213
MISCELLANEOUS REVENUE							
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%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$288,720	\$58,000	\$177,888	\$61,500	5.7%	\$ 3,500
CONTRIBUTIONS AND TRANSFERS							
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%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$100,000	100.0%	\$ 100,000
TOTAL FUND REVENUES		\$1,647,036	\$1,421,365	\$1,243,789	\$1,611,078	11.8%	\$ 189,713
EXPENDITURES:							
EXPENDITURES							
51-40-110	SALARIES & WAGES	\$193,933	\$194,320	\$151,540	\$194,325	0.0%	\$ 5
51-40-120	SALARIES & WAGES (PART TIME)	\$49,255	\$58,528	\$39,335	\$62,564	6.5%	\$ 4,036

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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.
51-40-130	EMPLOYEE BENEFITS	\$124,127	\$116,269	\$82,991	\$117,604	1.1%	\$ 1,335
51-40-131	UNEMPLOYMENT EXPENSE	\$504	\$0	\$0	\$0	0.0%	\$ -
51-40-140	OVERTIME	\$3,879	\$2,000	\$3,624	\$2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$2,069	\$2,000	\$1,896	\$2,000	0.0%	\$ -
51-40-230	EDUCATION, TRAINING & TRAVEL	\$3,077	\$4,000	\$2,438	\$4,000	0.0%	\$ -
51-40-240	SUPPLIES	\$141,064	\$97,500	\$92,693	\$130,000	25.0%	\$ 32,500
51-40-NEW (241)	CREDIT CARD ACCEPTANCE FEES	\$0	\$12,500	\$14,798	\$20,000	37.5%	\$ 7,500
51-40-250	EQUIPMENT MAINTENANCE	\$4,493	\$7,000	\$10,780	\$11,500	39.1%	\$ 4,500
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$82,017	\$0	\$0	\$0	0.0%	\$ -
51-40-260	FUEL	\$6,903	\$6,000	\$5,654	\$7,000	14.3%	\$ 1,000
51-40-273	UTILITIES	\$71,114	\$60,000	\$46,029	\$60,000	0.0%	\$ -
51-40-280	TELEPHONE	\$2,279	\$3,000	\$2,117	\$3,000	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$8,918	\$7,500	\$11,731	\$10,000	25.0%	\$ 2,500
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$2,957	\$7,150	\$0	\$3,750	-90.7%	\$ (3,400)
51-40-650	DEPRECIATION	\$41,980	\$0	\$0	\$0	0.0%	\$ -
51-40-750	CAPITAL PROJECTS	\$0	\$0	\$0	\$120,000	100.0%	\$ 120,000
51-40-810	DEBT SERVICE	\$0	\$92,910	\$0	\$0	0.0%	\$ (92,910)
51-40-811	2018 WATER BOND RESERVE	\$0	\$0	\$11,650	\$29,521	100.0%	\$ 29,521
51-40-900	TRANSFER TO GENERAL FUNDS	\$550,000	\$600,000	\$450,000	\$600,000	0.0%	\$ -
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$82,272	\$82,272	\$61,704	\$89,904	8.5%	\$ 7,632
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
51-40-NEW	TRANSFER TO CULINARY IMPACT FEE FUND	\$0	\$0	\$0	\$0	#DIV/0!	\$ -
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
51-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$18,416	\$0	\$88,911	79.3%	\$ 70,495
TOTAL EXPENDITURES		\$1,420,841	\$1,421,365	\$1,026,480	\$1,611,079	11.8%	\$ 189,714
TOTAL FUND EXPENDITURES		\$1,420,841	\$1,421,365	\$1,026,480	\$1,611,079	11.8%	\$ 189,714
NET REVENUE OVER EXPENDITURES		\$226,195	\$0	\$217,308	\$0	100.0%	\$ (0)
SEWER FUND - 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.
ENTERPRISE REVENUE							
52-37-100	USER FEE	\$1,780,608	\$1,858,584	\$1,436,611	\$1,972,962	5.8%	\$ 114,378
TOTAL ENTERPRISE REVENUE		\$1,780,608	\$1,858,584	\$1,436,611	\$1,972,962	5.8%	\$ 114,378
MISCELLANEOUS REVENUE							
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%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$70,183	\$52,000	\$36,852	\$52,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
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%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$158,750	\$200,000	\$150,000	\$200,000	0.0%	\$ -
TOTAL FUND REVENUES		\$2,009,541	\$2,110,584	\$1,623,463	\$2,224,962	5.1%	\$ 114,378
EXPENDITURES:							
EXPENDITURES							
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%	\$ -
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

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.
52-40-325	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:							
ENTERPRISE REVENUE							
54-37-100	PI WATER SALES	\$907,636	\$947,081	\$770,103	\$1,057,609	10.5%	\$ 110,528
54-37-121	PI METER	\$83,050	\$88,000	\$47,910	\$37,500	-134.7%	\$ (50,500)
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$9,573	\$0	\$0	\$2,000	100.0%	\$ 2,000
54-37-200	PI CONNECTION FEES	\$51,650	\$56,000	\$29,400	\$60,000	6.7%	\$ 4,000
54-38-150	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$1,051,910	\$1,101,081	\$847,413	\$1,157,109	4.8%	\$ 56,028

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 FUND REVENUES		\$1,051,910	\$1,101,081	\$847,413	\$1,157,109	4.8%	\$ 56,028
EXPENDITURES:							
EXPENDITURES							
54-40-110	SALARIES & WAGES	\$150,644	\$149,106	\$114,765	\$146,624	-1.7%	\$ (2,482)
54-40-120	SALARIES & WAGES (PART TIME)	\$35,344	\$31,665	\$28,278	\$34,634	8.6%	\$ 2,969
54-40-130	EMPLOYEE BENEFITS	\$75,731	\$83,983	\$58,591	\$83,808	-0.2%	\$ (175)
54-40-131	UNEMPLOYMENT EXPENSE	\$504	\$0	\$0	\$0	0.0%	\$ -
54-40-240	SUPPLIES	\$92,545	\$70,000	\$73,170	\$90,000	22.2%	\$ 20,000
54-40-253	WATER ASSESSMENTS	\$0	\$39,000	\$37,117	\$37,380	-4.3%	\$ (1,620)
54-40-254	TRANSFER TO WATER SSD (WATER RENTAL)	\$0	\$32,500	\$0	\$33,500	3.0%	\$ 1,000
54-40-273	UTILITIES	\$74,924	\$65,000	\$44,679	\$65,000	0.0%	\$ -
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$2,957	\$7,150	\$0	\$3,750	-90.7%	\$ (3,400)
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$5,060	\$5,060	\$5,060	\$5,060	0.0%	\$ -
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$1,420	\$2,500	\$1,078	\$1,000	-150.0%	\$ (1,500)
54-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$31,177	\$0	\$99,795	68.8%	\$ 68,618
54-40-791	FUTURE CUP WATER SET-ASIDE	\$0	\$19,830	\$0	\$19,830	0.0%	\$ -
54-40-810	DEBT SERVICE	\$0	\$92,910	\$0	\$0	0.0%	\$ (92,910)
54-40-811	2018 WATER BOND RESERVE	\$0	\$0	\$11,650	\$29,521	100.0%	\$ 29,521
54-40-900	TRANSFER TO GENERAL FUNDS	\$220,000	\$125,000	\$93,750	\$150,000	16.7%	\$ 25,000
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$74,832	\$76,200	\$57,150	\$80,208	5.0%	\$ 4,008
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$50,000	\$37,500	\$55,000	9.1%	\$ 5,000
54-40-920	TRANS TO PI WATER IMPACT FEE FUND	\$220,000	\$220,000	\$165,000	\$220,000	0.0%	\$ -
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)
CULINARY WATER - IMPACT FEE 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.
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
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)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
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 CONTRIBUTONS 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)
EXPENDITURES:							
<u>EXPENDITURES</u>							
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%	\$ -
	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%	\$ -
SEWER - IMPACT FEE 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.
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
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)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
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)
TOTAL FUND REVENUES		\$1,261,267	\$1,578,340	\$740,920	\$680,900	-131.8%	\$ (897,440)
EXPENDITURES:							
<u>EXPENDITURES</u>							
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)
TOTAL FUND EXPENDITURES		\$1,720,621	\$1,578,340	\$543,556	\$680,900	-131.8%	\$ (897,440)
NET REVENUE OVER EXPENDITURES		-\$459,354	\$0	\$197,364	\$0	0.0%	\$ -
PARK - IMPACT FEE 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.
MISCELLANEOUS REVENUE							
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL	\$0	\$486,000	\$0	\$75,000	-548.0%	\$ (411,000)
57-38-NEW	MAG TIP TRAILS PLANNING GRANT	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
57-38-300	UT CO PARK/REC GRANT	\$5,656	\$5,800	\$0	\$0	0.0%	\$ (5,800)
57-38-800	IMPACT FEES	\$994,561	\$916,080	\$579,159	\$572,550	-60.0%	\$ (343,530)
TOTAL MISCELLANEOUS REVENUE		\$1,000,217	\$1,407,880	\$579,159	\$697,550	-101.8%	\$ (710,330)
TOTAL FUND REVENUES		\$1,000,217	\$1,407,880	\$579,159	\$697,550	-101.8%	\$ (710,330)
EXPENDITURES:							
EXPENDITURES							
57-40-100	SANTAQUIN MEADOW PARK	\$3,529	\$0	\$0	\$0	0.0%	\$ -
57-40-300	UT CO PARK/REC GRANT	\$6,714	\$5,800	\$0	\$0	0.0%	\$ (5,800)
57-40-415	RECREATION CENTER/PW BLDG REMODEL	\$85,002	\$50,000	\$23,052	\$0	0.0%	\$ (50,000)
57-40-510	SOCCER PARK	\$520,630	\$1,182,880	\$1,034,014	\$0	0.0%	\$ (1,182,880)
57-40-NEW (511)	CENNTENIAL PARK BASKETBALL COURT	\$0	\$69,200	\$0	\$75,000	7.7%	\$ 5,800
57-40-720	IMPACT FEE	\$41,761	\$100,000	\$13,220	\$31,305	-219.4%	\$ (68,695)
57-40-NEW	TRAILS MASTER PLAN	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
57-40-NEW (513)	ORCHARD HILLS - BALL FIELD LIGHTS	\$0	\$0	\$0	\$280,000	100.0%	\$ 280,000
54-40-NEW	400 EAST MAIN STREET PARK	\$0	\$0	\$0	\$261,245	100.0%	\$ 261,245
57-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$657,636	\$1,407,880	\$1,070,287	\$697,550	-101.8%	\$ (710,330)
TOTAL FUND EXPENDITURES		\$657,636	\$1,407,880	\$1,070,287	\$697,550	-101.8%	\$ (710,330)
NET REVENUE OVER EXPENDITURES		\$342,581	\$0	-\$491,128	\$0	0.0%	\$ -
PUBLIC SAFETY - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							

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.
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)
TOTAL MISCELLANEOUS REVENUE		\$103,347	\$100,896	\$65,206	\$63,060	-60.0%	\$ (37,836)
TOTAL FUND REVENUES		\$103,347	\$100,896	\$65,206	\$63,060	-60.0%	\$ (37,836)
EXPENDITURES:							
<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%	\$ -
TOTAL EXPENDITURES		\$100	\$100,896	\$1,700	\$63,060	-60.0%	\$ (37,836)
TOTAL FUND EXPENDITURES		\$100	\$100,896	\$1,700	\$63,060	-60.0%	\$ (37,836)
NET REVENUE OVER EXPENDITURES		\$103,247	\$0	\$63,506	\$0	0.0%	\$ -
TRANSPORTATION - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
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
TOTAL FUND REVENUES		\$160,137	\$157,399	\$175,710	\$396,450	60.3%	\$ 239,051
EXPENDITURES:							

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.
EXPENDITURES							
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
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%	\$ -
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
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)
CONTRIBUTIONS AND TRANSFERS							
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%	\$ -
TOTAL FUND REVENUES		\$677,146	\$1,005,000	\$406,302	\$780,000	-28.8%	\$ (225,000)
EXPENDITURES:							
EXPENDITURES							
60-40-300	PRESSURIZED IRRIGATION PAYMENT	\$0	\$413,580	\$1,370	\$435,000	4.9%	\$ 21,420
60-40-654	CANYON BOOSTER PUMP PROJECT	\$750	\$0	\$0	\$0	0.0%	\$ -
60-40-720	IMPACT FEE	\$3,456	\$70,815	\$28,754	\$50,120	-41.3%	\$ (20,695)

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.
60-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$60,000	\$0	\$86,570	30.7%	\$ 26,570
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$199,152	\$212,060	\$42,412	\$110,640	-91.7%	\$ (101,420)
60-40-820	DEBT SERVICE - INTEREST	\$119,498	\$98,545	\$113,954	\$77,301	-27.5%	\$ (21,244)
60-40-850	DEPRECIATION	\$261,736	\$0	\$0	\$369	100.0%	\$ 369
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$150,000	\$112,500	\$20,000	-650.0%	\$ (130,000)
60-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$584,592	\$1,005,000	\$298,989	\$780,000	-28.8%	\$ (225,000)
TOTAL FUND EXPENDITURES		\$584,592	\$1,005,000	\$298,989	\$780,000	-28.8%	\$ (225,000)
NET REVENUE OVER EXPENDITURES		\$92,555	\$0	\$107,313	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
61-33-100	CELL TOWER LEASE REVENUE	\$50,271	\$50,000	\$50,710	\$51,000	2.0%	\$ 1,000
61-33-300	SPONSORSHIPS/DONATIONS	\$11,401	\$10,000	\$7,257	\$5,000	-100.0%	\$ (5,000)
61-38-900	MISC. INCOME	\$0	\$0	-\$48	\$0	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$61,672	\$60,000	\$57,920	\$56,000	-7.1%	\$ (4,000)
<u>CHARGES FOR SERVICES</u>							
61-34-150	PARK RENTAL REVENUE	\$2,863	\$2,000	\$523	\$0	0.0%	\$ (2,000)
61-34-235	UNIFORMS	\$2,480	\$0	\$2,401	\$2,000	100.0%	\$ 2,000
61-34-300	BASEBALL/SOFTBALL/TEE BALL REVENUE	\$13,653	\$14,000	\$7,223	\$25,300	44.7%	\$ 11,300
61-34-310	SOFTBALL REVENUE	\$5,992	\$6,000	\$2,557	\$0	0.0%	\$ (6,000)
61-34-320	TEEBALL REVENUE	\$4,890	\$5,300	\$406	\$0	0.0%	\$ (5,300)
61-34-400	TUMBLING/GYMNASTICS	\$22,759	\$23,500	\$16,860	\$0	0.0%	\$ (23,500)
61-34-410	KIDS CAMPS/EVENTS	\$1,567	\$2,500	\$3,975	\$0	0.0%	\$ (2,500)
61-34-450	VOLLEYBALL	\$4,735	\$4,700	\$3,967	\$4,700	0.0%	\$ -
61-34-470	KARATE	\$26,764	\$25,000	\$23,925	\$0	0.0%	\$ (25,000)
61-34-500	FLAG FOOTBALL	\$6,698	\$7,000	\$8,170	\$8,000	12.5%	\$ 1,000
61-34-600	ADULT SPORTS	\$6,013	\$6,000	\$3,669	\$6,000	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.
61-34-650	WRESTLING	\$2,797	\$2,750	\$910	\$1,500	-83.3%	\$ (1,250)
61-34-660	JR JAZZ BASKETBALL	\$17,930	\$18,000	\$17,360	\$18,000	0.0%	\$ -
61-34-680	GOLF TOURNAMENTS	\$906	\$0	\$1,332	\$1,500	100.0%	\$ 1,500
61-34-700	YOUTH SOCCER	\$6,912	\$16,000	\$13,833	\$16,000	0.0%	\$ -
61-34-710 (NEW)	ESPORTS	\$0	\$0	\$0	\$500	100.0%	\$ 500
61-34-800	AEROBICS	\$4,941	\$4,000	\$7,376	\$0	0.0%	\$ (4,000)
61-34-830	URBAN FISHING CLASSES	\$559	\$600	\$0	\$0	0.0%	\$ (600)
61-38-200	RECREATION CENTER DONATIONS	\$25	\$0	\$0	\$0	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$132,485	\$139,350	\$114,486	\$83,500	-66.9%	\$ (55,850)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
61-39-100	TRANSFER FROM GENERAL FUND	\$80,500	\$250,000	\$187,500	\$80,000	-212.5%	\$ (170,000)
61-39-300	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$80,500	\$250,000	\$187,500	\$80,000	-212.5%	\$ (170,000)
TOTAL FUND REVENUES		\$274,657	\$449,350	\$359,906	\$219,500	-104.7%	\$ (229,850)
EXPENDITURES:							
<u>EXPENDITURES</u>							
61-40-110	SALARIES & WAGES	\$77,964	\$155,287	\$109,710	\$68,324	-127.3%	\$ (86,963)
61-40-120	SALARIES & WAGES (PART TIME)	\$84,589	\$123,950	\$82,571	\$59,984	-106.6%	\$ (63,966)
61-40-130	EMPLOYEE BENEFITS	\$61,813	\$106,465	\$83,098	\$52,151	-104.1%	\$ (54,314)
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)

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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.
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)
TOTAL FUND EXPENDITURES		\$280,118	\$449,350	\$325,882	\$219,500	-104.7%	\$ (229,850)
NET REVENUE OVER EXPENDITURES		-\$5,461	\$0	\$34,024	\$0	100.0%	\$ 0
COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND							
REVENUES:							
CHARGES FOR SERVICES							
62-34-100	EASTER EGG EVENT REVENUE	\$554	\$0	\$1,490	\$1,000	100.0%	\$ 1,000
62-34-205	RODEO REVENUE	\$38,113	\$30,000	\$34,888	\$35,000	14.3%	\$ 5,000

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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.
62-34-206	BUCK-A-ROO	\$9,942	\$9,000	\$7,747	\$9,000	0.0%	\$ -
62-34-207	HORSE SHOE REVENUE	\$198	\$500	\$228	\$250	-100.0%	\$ (250)
62-34-230	HOME RUN DERBY	\$376	\$500	\$392	\$500	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$4,623	\$3,500	\$411	\$4,500	22.2%	\$ 1,000
62-34-250	PARADE REVENUE	\$416	\$400	\$475	\$400	0.0%	\$ -
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$120	\$150	\$201	\$150	0.0%	\$ -
62-34-259	MOUNTAIN BIKE RACE	\$0	\$700	\$0	\$0	0.0%	\$ (700)
62-34-260	FAMILY NIGHT	\$698	\$0	\$347	\$0	0.0%	\$ -
62-34-262	ART SHOW REVENUE	\$46	\$50	-\$18	\$0	0.0%	\$ (50)
62-34-263	HIPNO HICK	\$38	\$300	\$25	\$0	0.0%	\$ (300)
62-34-400	LITTLE MISS	\$35	\$0	\$0	\$1,000	100.0%	\$ 1,000
62-34-500	CONCERT - SUMMER SERIES	\$35	\$0	\$2,970	\$0	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$55,193	\$45,100	\$49,155	\$51,800	12.9%	\$ 6,700
<u>MISCELLANEOUS REVENUE</u>							
62-38-300	FUND RAISER/DRAWING	\$0	\$0	\$18	\$0	0.0%	\$ -
62-38-900	DONATIONS	\$58,402	\$50,000	\$20,034	\$40,000	-25.0%	\$ (10,000)
TOTAL MISCELLANEOUS REVENUE		\$58,402	\$50,000	\$20,052	\$40,000	-25.0%	\$ (10,000)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
62-39-100	TRANSFER FROM GENERAL FUND	\$3,000	\$60,600	\$45,450	\$54,000	-12.2%	\$ (6,600)
62-39-300	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
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

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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.
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%	\$ -
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
COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
63-33-200	OTHER DONATIONS	\$315	\$0	\$0	\$1,000	100.0%	\$ 1,000

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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.
63-33-220	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
CONTRIBUTIONS AND TRANSFERS							
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)
TOTAL FUND REVENUES		\$10,315	\$22,500	\$19,323	\$18,250	-23.3%	\$ (4,250)
EXPENDITURES:							
EXPENDITURES							
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%	\$ -
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
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE 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.
REVENUE:							
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)
EXPENDITURES:							
EXPENDITURES							
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)
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%	\$ -
STORM DRAINAGE IMPACT FEE FUND							
REVENUES:							

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.
REVENUE:							
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)
EXPENDITURES:							
EXPENDITURES							
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%	\$ -
RAP TAX FUND							
REVENUES:							
REVENUE:							
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

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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 FUND REVENUES		\$3,776	\$47,200	\$44,009	\$56,000	15.7%	\$ 8,800
EXPENDITURES:							
<u>EXPENDITURES</u>							
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
TOTAL FUND EXPENDITURES		\$0	\$47,200	\$0	\$56,000	15.7%	\$ 8,800
NET REVENUE OVER EXPENDITURES		\$3,776	\$0	\$44,009	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND							
REVENUES:							
<u>REVENUE:</u>							
68-34-(NEW) 150	PARK RENTAL REVENUE	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
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:							
<u>EXPENDITURES</u>							
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

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.
68-40-230 (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							
REVENUES:							
CHARGES FOR SERVICES							
69-34-NEW	SNACK SHACK	\$0	\$0	\$0	\$6,200	100.0%	\$ 6,200
69-34-NEW	TUMBLING/GYMNASTICS	\$0	\$0	\$0	\$23,000	100.0%	\$ 23,000
69-34-NEW	KIDS CAMPS/EVENTS	\$0	\$0	\$0	\$2,700	100.0%	\$ 2,700
69-34-NEW	MARTIAL ARTS	\$0	\$0	\$0	\$20,000	100.0%	\$ 20,000
69-34-NEW	TENNIS	\$0	\$0	\$0	\$2,500	100.0%	\$ 2,500
69-34-NEW	AEROBICS	\$0	\$0	\$0	\$5,500	100.0%	\$ 5,500
69-34-NEW	YOUTH FISHING CLASSES	\$0	\$0	\$0	\$600	100.0%	\$ 600
69-34-NEW	FUTURE PROGRAMS	\$0	\$0	\$0	\$1,000	100.0%	\$ 1,000
69-34-NEW	KRAV MAGA	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000

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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.
69-34-NEW	STUNTS	\$0	\$0	\$0	\$4,300	100.0%	\$ 4,300
69-34-NEW	ART & CRAFT CLASSES	\$0	\$0	\$0	\$2,500	100.0%	\$ 2,500
69-34-NEW	HUNTER SAFETY CLASSES	\$0	\$0	\$0	\$1,500	100.0%	\$ 1,500
69-34-NEW	CHILD CARE	\$0	\$0	\$0	\$3,600	100.0%	\$ 3,600
69-34-NEW	PRE SCHOOL CLASSES	\$0	\$0	\$0	\$1,300	100.0%	\$ 1,300
TOTAL CHARGES FOR SERVICES		\$0	\$0	\$0	\$79,700	100.0%	\$ 79,700
CONTRIBUTIONS AND TRANSFERS							
69-39-100 (NEW)	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$30,000	100.0%	\$ 30,000
69-39-300 (NEW)	CONTRIBUTION FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$0	\$0	\$30,000	100.0%	\$ 30,000
TOTAL FUND REVENUES		\$0	\$0	\$0	\$109,700	100.0%	\$ 109,700
EXPENDITURES:							
EXPENDITURES							
69-40-110 (NEW)	SALARIES & WAGES	\$0	\$0	\$0	\$28,149	100.0%	\$ 28,149
69-40-120 (NEW)	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$51,096	100.0%	\$ 51,096
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

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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.
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:							
<u>TAXES</u>							
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
<u>MISCELLANEOUS REVENUE</u>							
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%	\$ -
72-33-600	LIBRARY CLEF FUNDS	\$4,200	\$4,000	\$4,200	\$4,200	4.8%	\$ 200
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$3,646	\$5,000	\$2,684	\$5,000	0.0%	\$ -
72-38-810	MISC.-BOOK SALES	\$206	\$0	\$100	\$200	100.0%	\$ 200
	TOTAL MISCELLANEOUS REVENUE	\$28,894	\$20,200	\$7,475	\$10,400	-94.2%	\$ (9,800)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
72-39-410	TRANSFER FROM GENERAL FUND	\$92,667	\$95,700	\$71,775	\$89,230	-7.3%	\$ (6,470)
72-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
	TOTAL CONTRIBUTIONS AND TRANSFERS	\$92,667	\$95,700	\$71,775	\$89,230	-7.3%	\$ (6,470)
	TOTAL FUND REVENUES	\$185,511	\$183,765	\$148,241	\$172,432	-6.6%	\$ (11,333)
EXPENDITURES:							

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.
EXPENDITURES							
72-40-110	SALARIES & WAGES	\$57,510	\$66,696	\$50,400	\$60,432	-10.4%	\$ (6,264)
72-40-120	SALARIES & WAGES (PART TIME)	\$53,234	\$57,244	\$40,171	\$57,635	0.7%	\$ 391
72-40-130	EMPLOYEE BENEFITS	\$26,403	\$25,984	\$23,362	\$29,166	10.9%	\$ 3,182
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$10,597	\$11,000	\$8,921	\$11,000	0.0%	\$ -
72-40-230	EDUCATION, TRAINING & TRAVEL	\$657	\$1,000	\$127	\$1,000	0.0%	\$ -
72-40-240	SUPPLIES	\$8,597	\$6,641	\$7,055	\$8,000	17.0%	\$ 1,359
72-40-600	LIBRARY-CLEF FUNDS	\$4,292	\$4,000	\$330	\$4,200	4.8%	\$ 200
72-40-601	LSTA GRANT EXPENSES	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-760	OTHER GRANT EXPENSES	\$19,107	\$0	\$0	\$0	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$77	\$1,000	\$51	\$1,000	0.0%	\$ -
72-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$180,474	\$183,765	\$130,418	\$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	100.0%	\$ (0)
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND							
REVENUES:							
CHARGES FOR SERVICES							
75-34-000	MEMBERSHIP DUES	\$384	\$400	\$270	\$400	0.0%	\$ -
75-34-200	ELDRED REVENUES	\$0	\$0	\$2,000	\$2,000	100.0%	\$ 2,000
75-34-300	MEALS	\$9,697	\$9,500	\$6,316	\$9,500	0.0%	\$ -
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$8,385	\$7,850	\$5,470	\$7,850	0.0%	\$ -
75-34-500	CLASSES	\$0	\$0	\$134	\$250	100.0%	\$ 250
TOTAL CHARGES FOR SERVICES		\$18,465	\$17,750	\$14,190	\$20,000	11.3%	\$ 2,250
MISCELLANEOUS REVENUE							
75-38-900	SUNDRY	\$760	\$800	\$7,521	\$800	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$760	\$800	\$7,521	\$800	0.0%	\$ -

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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.
CONTRIBUTIONS AND TRANSFERS							
75-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
75-39-100	TRANSFER FROM GENERAL FUND	\$27,250	\$38,500	\$28,875	\$37,750	-2.0%	\$ (750)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$27,250	\$38,500	\$28,875	\$37,750	-2.0%	\$ (750)
TOTAL FUND REVENUES		\$46,475	\$57,050	\$50,586	\$58,550	2.6%	\$ 1,500
EXPENDITURES:							
EXPENDITURES							
75-40-120	SALARIES & WAGES (PART TIME)	\$25,547	\$34,047	\$23,228	\$36,206	6.0%	\$ 2,159
75-40-130	EMPLOYEE BENEFITS	\$2,712	\$7,399	\$4,592	\$3,436	-115.3%	\$ (3,963)
75-40-200	EDUCATION, TRAVEL, TRAINING	\$35	\$0	\$117	\$0	0.0%	\$ -
75-40-210	MEMBERSHIPS	\$59	\$100	\$93	\$100	0.0%	\$ -
75-40-240	SUPPLIES	\$0	\$504	\$302	\$500	-0.8%	\$ (4)
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$310	\$500	\$412	\$500	0.0%	\$ -
75-40-260 (NEW)	FUEL	\$0	\$0	\$0	\$750	100.0%	\$ 750
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$125	\$500	\$0	\$500	0.0%	\$ -
75-40-480	FOOD	\$14,665	\$14,000	\$9,856	\$14,000	0.0%	\$ -
75-40-482	ELDRED FUND EXPENSES	\$0	\$0	\$933	\$2,000	100.0%	\$ 2,000
75-40-620	SUNDRY	\$0	\$0	\$637	\$108	100.0%	\$ 108
75-40-610 (NEW)	OTHER SERVICES	\$0	\$0	\$0	\$450	100.0%	\$ 450
75-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$43,452	\$57,050	\$40,170	\$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	100.0%	\$ 0
FIRE - SPECIAL REVENUE 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.
<u>INTERGOVERNMENTAL REVENUE</u>							
76-33-405	EMT STATE GRANT	\$4,206	\$3,000	\$4,136	\$3,000	0.0%	\$ -
76-33-450	FIRE STATE GRANT	\$0	\$11,500	\$0	\$11,500	0.0%	\$ -
76-33-NEW	CARES ACT FEDERAL FUNDING				\$932,327	100.0%	\$ 932,327
76-34-300	EMPG GRANT REVENUE	\$11,000	\$5,000	\$3,500	\$5,000	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$15,206	\$19,500	\$7,636	\$951,827	98.0%	\$ 932,327
<u>CHARGES FOR SERVICES</u>							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$4,200	\$4,200	\$1,300	\$4,200	0.0%	\$ -
76-34-270	COUNTY FIRE FEES	\$6,960	\$7,000	\$1,688	\$5,000	-40.0%	\$ (2,000)
76-34-280	E & F RECOVERY (FIRE DEPT)	\$0	\$0	\$0	\$0	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE	\$262,231	\$10,000	\$62,193	\$30,000	66.7%	\$ 20,000
76-34-400	CERT REGISTRATION	\$0		\$350	\$0	0.0%	\$ -
76-34-900	AMBULANCE FEES	\$172,435	\$190,000	\$132,652	\$190,000	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$445,826	\$211,200	\$198,183	\$229,200	7.9%	\$ 18,000
<u>MISCELLANEOUS REVENUE</u>							
76-38-100	INTEREST EARNINGS		\$0				
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
<u>CONTRIBUTIONS AND TRANSFERS</u>							
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)
TOTAL FUND REVENUES		\$746,900	\$623,700	\$503,092	\$1,556,027	59.9%	\$ 932,327
<u>EXPENDITURES:</u>							
<u>FIRE PROTECTION</u>							
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%	\$ -

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.
76-57-132	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%	\$ -
76-57-705	EMPG GRANT EXPENSE	\$0	\$5,000	\$0	\$5,000	0.0%	\$ -
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$17,813	\$5,000	\$228	\$0	0.0%	\$ (5,000)
76-57-(New) 741	FIRE - PPE ROTATION	\$0	\$0	\$0	\$15,000	100.0%	\$ 15,000
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$0	\$6,800	\$0	\$6,800	0.0%	\$ -
76-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$482	100.0%	\$ 482
76-57-750	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FIRE PROTECTION		\$660,125	\$623,700	\$434,042	\$1,556,027	59.9%	\$ 932,327
TOTAL FUND EXPENDITURES		\$660,125	\$623,700	\$434,042	\$1,556,027	59.9%	\$ 932,327
NET REVENUE OVER EXPENDITURES		\$86,775	\$0	\$69,050	\$0	100.0%	\$ 0

Estimated New Home Construction: **150**

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 <i>*via Santaquin LBA</i>	\$ 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
2020-2021 APPROVED BUDGET

GLOSSARY

A

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

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

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

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

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

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

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

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

B

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

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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).

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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

SANTAQUIN CITY

2020-2021 APPROVED BUDGET

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.

SANTAQUIN CITY

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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.

SANTAQUIN CITY

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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

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

**COMMUNITY DEVELOPMENT AND RENEWAL
AGENCY OF SANTAQUIN BOARD
RESOLUTION 06-01-2020-CDA**

ESTABLISHMENT OF THE FY2020/2021 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The table below represent the Budget for Santaquin Community Development Agency Board for the Fiscal Year 2020/2021.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 16th day of June 2020.

Kirk F. Hunsaker, Chairman

Attest:

K. Aaron Shirley, Clerk

Santaquin Community Development Agency Board

2020-2021 Budget

Carry Over Reserve Balance from Prior Year (Equity): \$ 10,261

Revenues:

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 \$ 236,261

Expenditures:

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>

Estimated Ending Equity (Carry Over) Balance: \$ 10,261

**Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2021-2022 FY Budget as Equity*

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 LOCAL BUILDING AUTHORITY

RESOLUTION 06-01-2020-LBA ESTABLISHMENT OF THE FY2020/2021 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Budget for Santaquin Local Building Authority for the Fiscal Year 2020/2021.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 16th day of June 2020.

Kirk F. Hunsaker, Chairman

Attest:

K. Aaron Shirley

Santaquin Local Building Authority

2020-2021 Budget

Carry Over Reserve Balance from Prior Year (Equity):	\$ 35.00
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Revenues:

Budgeted Transfers from Santaquin City 2020-21:	\$ 188,700
Total Revenues:	\$ 188,700

Total Equity & Revenue

\$ 188,735

Expenditures:

Santaquin City Public Works Building Debt Service	\$ 186,652
Zions Bank Trustee Fees (Annual)	\$ 2,000
Total Expenditures:	\$ 188,652

Estimated Ending Equity (Carry Over) Balance:

\$ 83

**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*

Account Number Description		Actuals (2018-2019)	Budget (2019-2020)	Actual Thru Mar (2019-2020)	Projected Budget (2020-2021)	%Chg.	\$ Chg.
<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%	\$ -
	Total Revenues:	\$ 188,562	\$ 188,335	\$ 1,750	\$ 188,700	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	Contributrion to Surplus			\$ -	\$ 48	100%	
	Total Expenses:	\$ 188,562	\$ 188,335	\$ 48,348	\$ 188,700	0%	\$ 365
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$ (46,598)	\$ -		

SANTAQUIN WATER DISTRICT

RESOLUTION 06-01-2020-SWD ESTABLISHMENT OF THE FY2020/2021 BUDGET

BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Budget for the Santaquin Water District for the Fiscal Year 2020/2021.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 16th day of June 2020.

Kirk F. Hunsaker, Chairman

Attest:

Susan B. Farnsworth, Clerk

Santaquin Water District

2020-2021 Budget

<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	\$ 14,960
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Revenues:

Budgeted Transfers from Santaquin City 2020-21:	\$ 33,500
	\$ 33,500
Total Revenues:	\$ 48,460

Expenditures:

Water Assessment Fees	\$ 33,500
	\$ 33,500
Total Expenditures:	\$ 33,500

<u>Estimated Ending Equity (Carry Over) Balance:*</u>	\$ 14,960
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**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.
<u>Revenues:</u>							
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%	\$ -
	Total Revenues:	\$ 48,362	\$ 32,500	\$ -	\$ 33,500	3%	\$ 1,000
<u>Expenditures:</u>							
83-4410.450	Expenses	\$ 33,387	\$ 32,500	\$ -	\$ 33,500	3%	\$ 1,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ 20	\$ -	0%	\$ -
	Total Expenses:	\$ 33,407	\$ 32,500	\$ 20	\$ 33,500	3%	\$ 1,000
NET REVENUE OVER EXPENDITURES		\$ 14,955	\$ -	\$ (20)	\$ -		