



**RESOLUTION 06-08-2021**  
**ADOPTION OF THE FINAL FY2021-2022 BUDGET**


**BE IT HEREBY RESOLVED:**

**SECTION 1:** The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2021-2022

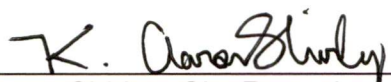
**SECTION 2:** This Resolution shall become effective upon passage.

Approved on this 15<sup>th</sup> day of June, 2021.

City of Santaquin,

  
Kirk F. Hunsaker, Mayor

Attest:

  
K. Aaron Shirley, City Recorder



# Final Budget

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Fiscal Year 2021 - 2022



FOR THE FISCAL YEAR  
JULY 1, 2021 – JUNE 30, 2022

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**KIRK F. HUNSAKER**  
MAYOR

**NICHOLAS P. MILLER**  
COUNCIL MEMBER

**ELIZABETH B. MONTOYA**  
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

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# GFOA BUDGET AWARD

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Santaquin City  
Utah**

For the Fiscal Year Beginning

**July 01, 2020**

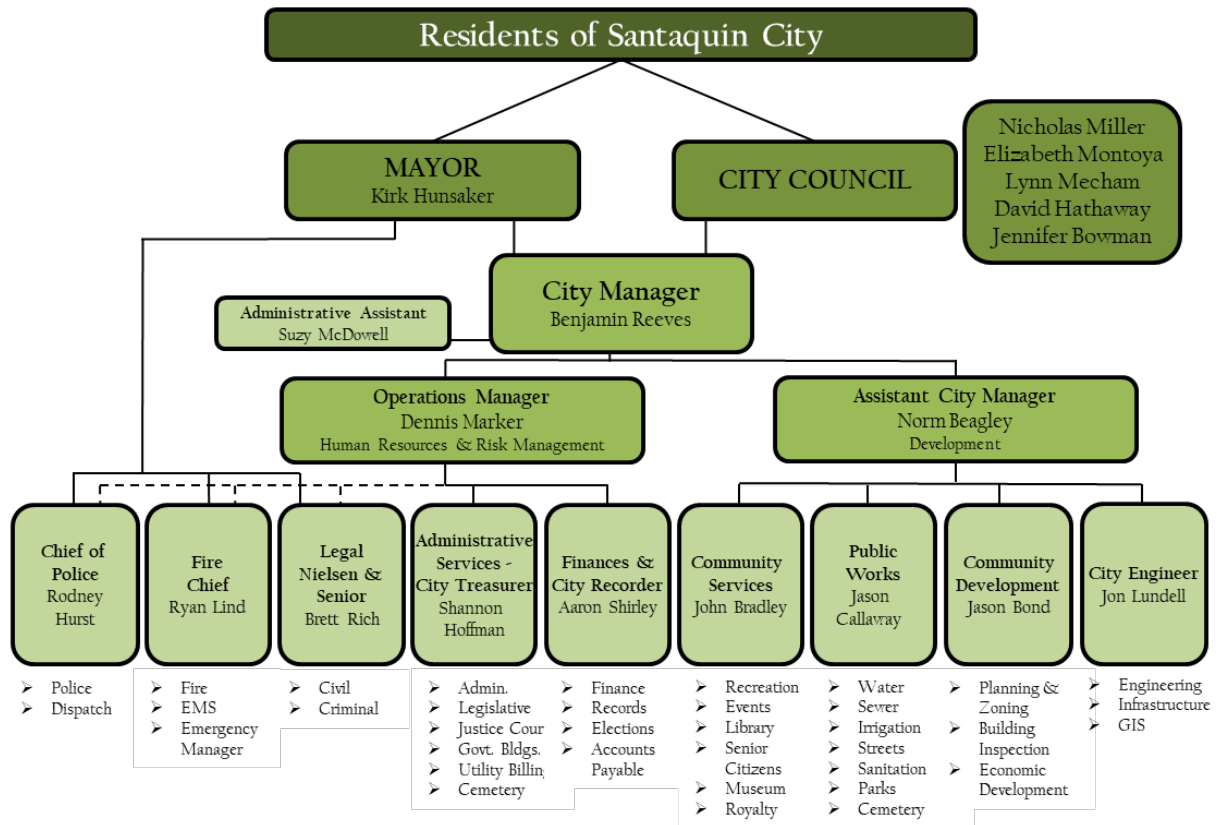
*Christopher P. Morrill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Santaquin City, Utah for its annual budget for the fiscal year beginning July 1, 2020. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

# ORGANIZATIONAL CHART



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# BUDGET MESSAGE

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June 15, 2021

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

## INTRODUCTION

It is my pleasure to present the Fiscal Year (FY) 2021-2022 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 4, 2021, and the Public Hearing on June 1<sup>st</sup>.

## FY2020-2021 BUDGET HIGHLIGHTS

Amid uncertainty during the height of the COVID-19 pandemic, FY2020-2021's budget was carefully drafted with the goal of being prepared for potential revenue shortfalls. As the fiscal year went on, however, it became clear that those revenue shortfalls would not materialize. During the pandemic, [sales tax revenues climbed approximately 22%](#) and building permits grew by a similar margin demonstrating an increase of economic activity in the City.

This was due to 1) the City's new grocery store Maceys that opened summer of 2020, 2) increased local shopping by residents brought about by the work from home movement, 3) increased sales taxes generated through greater economic activity at a state-wide level and 4) a scarcity of inventory versus high demand of homes exacerbated by the pandemic.

As a result of the favorable economic activity and no revenue shortfalls, Santaquin was able to fully restore the budget cuts it built into the FY2020-2021 budget early in the year. Around the same time, Santaquin City used \$100,000 of CARES Act dollars to implement a local business stimulus with great success and participation that distributed four \$10 coupons to every household to use at a local business of their choice.

Later in FY2020-2021, the City retired four debt service obligations, reducing annual debt payments by \$157,000. This included the 1993A Sewer Bond, the 2015 equipment lease, 2011 WRF Bond reserve, and the 2018 Water/P.I. Booster Pump reserve which was retired with unused construction funds. Additionally, the City is intending to take advantage of the current economic climate to refinance its 2012 P.I. bond with a lower interest rate and consolidate that bond with a new 2021 Pressurized Irrigation bond needed to construct an irrigation water tank and booster pump station in the Summit Ridge development. By consolidating these projects and lowering interest rate payments, the net increase in annual debt serve payments is estimated to be approximately \$60,000. As a result of these actions, the overall City-wide net reduction in annual debt payments is estimated to be \$97,000.

## PROJECTED ISSUES & CHALLENGES

Last year's budget focused on cautionary measures taken to mitigate potential revenue drops during the COVID-19 pandemic, but as COVID-19 vaccines have been rolled out the overall economic forecast is much more optimistic going into FY2021-2022. This year's budget focus is on meeting the demands for City services during this period of high growth.

A list of identified growth associated challenges the City may face in FY2021-2022 are below with actions either currently taken or that will be taken in the coming year to address them. These include:

**The impacts of rapid population growth and the need to provide affordable housing without undermining the rural nature of the community.**

Solutions to preserving the City's agricultural heritage while allowing for affordable housing were explored by students and professors from Utah State University (USU) for the better part of FY2020-2021. Final presentations were given on May 5<sup>th</sup>, 2021, and a link to that presentation can be found [here](#). The City will continue to evaluate the options laid out by the USU students and faculty and make budget appropriations as needed.

### **Enhancing community engagement**

Due to the need for social distancing yet seeking alternative solutions to maintain public participation, in FY2020-2021, the City invested \$45,000 in a new camera and microphone system that allowed online broadcasting of all public meetings. In addition, \$7,500 was invested in a new website that is more functional, searchable, and user friendly complete with a portal for on demand timestamped viewing and packets of public meetings. Some residents expressed this was not enough. As a part of his BYU MPA capstone project Assistant City Manager Norm Beagley gave a comprehensive presentation enhancing public communication. A link to this presentation can be found [here](#). Beagley recommended the creation of a public information coordinator position. In FY2021-2022, there is budget appropriation of \$60,000 to hire an employee who will coordinate all public communications and resident relations.

**Continuing to provide exceptional Public Safety services when demand for personnel is high and the pool of willing candidates is ever diminishing.**

Police Chief Rodney Hurst is currently heading up a project together with Administrative Services Director Shannon Hoffman, Finance Director Aaron Shirley, and City Council members to discuss how Santaquin can compete with other cities for candidates. The goal of the project is to think outside of the box on offering simple policy and benefits incentives that would be low to no cost to the City.



### **Continually increasing need of funding for road maintenance and improvement.**

As growth continues, so will the miles of road that require maintenance and improvements. An increase in the number of linear feet of road lane miles mean an increase in State class C road funds but it is not nearly enough to cover the costs of road maintenance in their entirety. To address this the City has been budgeting for annual road maintenance projects in the Roads Capital Project Fund as maintenance and improvements are identified and prioritized by City staff. These annual road maintenance projects help mitigate the costs and potential need for debt funding of major road projects in the future.

### **Determining what kind of City Santaquin wants to be ‘when we grow up’.**

The City contracted with People + Place in FY2020-2021 to engage the community in the development of a new General Plan. This process included putting together a citizen committee representing different areas of the City for workshops to discuss this exact question. Along with the citizen committee and workshops, Citywide surveys have been sent out on social media, the City website, and on postcards to every household, and even by paper to senior residents to collect feedback. Work on the General Plan will continue into FY2021-2022.

### **Ever-increasing demand for City services which may stretch the City’s operational capacity.**

The City is currently constructing a New City Hall that will provide a community gathering space at the heart of our community. It will also provide more space for City staff to better serve our residents in those daily interactions from utilities to building permits, from code enforcement and other administrative support services to engineering and community development. To see a table of changes in City personnel, click [here](#). As the City grows, demand for water increases as well. In FY2021-2022 construction will begin on an irrigation water tank and booster pump for the Summit Ridge area to ensure that this essential City service can continue to meet demand. While the City is rising to the challenge to meet the increased demand for City services, it should be clarified that there is no property tax increase for FY2021-2022.

### **Demographic influx, which is changing the political environment and vision of the future.**

As the City grows and new residents move in, it is important to capture and represent their interests and desires for the community as well as longtime residents. The General Plan citizen committee organized by People + Place, along with the survey distributed to every Santaquin resident, is designed to do just that. By collecting this valuable information with survey questions drafted by the General Plan citizen committee, Santaquin will be able to better implement a strategic vision for the future with buy-in from the entire community.

## FINANCIAL PRIORITIES

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 was already experiencing a significant wave of growth which has only increased due to economic conditions with low interest rates and high demand in the housing market. Santaquin is forecasting 500 building permits to come in fiscal year 2021-2022 and with the 2020 Census figures coming out later this year, Santaquin City's population is expected to be well over 15,000.

Despite increased growth bringing in increased revenues, such growth 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. 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 volatile 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 to 1) take advantage of good economic conditions to grow the City's reserve funds to prepare for future recessionary cycles and 2) ensure the City maintains a sustainable budget. The City has been diligently working to grow its "rainy day" reserves which are now nearing the state maximum allowed level of 35% of annual General Fund revenues.

To maintain a sustainable budget, the City's priorities are as follows:

1. Ensure a fiscally strong credit position with healthy reserves.
2. Maintain exceptional service levels by maintaining a strong workforce.
3. Where possible, allocate City funds towards projects which would leverage, or "Match" funding provided by federal and state grants.
4. Allocate remaining discretionary funds in a prioritized manner to meet the goals and objectives of community (e.g., public safety, essential services, quality of life, etc.)
5. Ensure that one-time revenues are used for one-time expenditures and reoccurring revenues are used for reoccurring expenses.

## ECONOMIC DEVELOPMENT

Santaquin City is also working to encourage development of Santaquin City's economy to increase its sales tax 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 allowed for the commercial development of 32 acres of property near the City's Main Street freeway exit. In June of 2020, Maceys Grocery Store opened its doors as the anchor of the Orchard Lane Development Area with Ace Hardware and others soon to follow. 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. These major economic milestone for the City will help ensure local dollars spent stay local and will help spur economic development for years to come.

## 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. In FY2021-2022, Santaquin City will receive federal stimulus funds from the American Recovery Plan Act that it can use for water, sewer, or broadband infrastructure.

After engaging the City's internet service providers to investigate potential investments into the City's broadband infrastructure, we found that improved broadband infrastructure is already on its way without any City involvement or funding needed. Santaquin City internet service providers are already actively working to bring gigabyte speeds to the homes of our residents. As such, Santaquin has decided to use the American Recovery Act Funds for sewer and water infrastructure projects. Below is a summarized list of Capital Projects currently underway and planned for the upcoming year. For more detailed information on Capital Projects, please see the link [here](#) for the Capital Projects section of the FY2021-2022 Budget.

### Carry Over Projects from FY2020-2021:

- New City Hall
- Center Street Storm Drainage Project
- 400 E 450 S Storm Drainage Project
- Centennial Park – Utah Jazz Basketball Court
- Harvest View Sports Park – Phase II Design

### New Projects in FY2021-2022:

- Main Street Widening & Improvements
- Cemetery Expansion Phase II – Center Street Access
- Construction of a Summit Ridge P.I. Water Tank & Booster Pump
- Harvest View Sports Park – Phase II Construction
- Updates of Parks Master Plan
- Updates of Trails Master Plan

## CAPITAL VEHICLES & 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 \$2.4M. This budget accounts for increased debt of \$9M for a needed water tank and booster pump in the Summit Ridge area.

For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see the link [here](#) for City Debt under the Budget Summary Section of the FY2021-2022 Budget.

## CONCLUSION

This budget emphasizes maintaining the high level of service during this period of growth that the residents of Santaquin have come to expect without tax increases. 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. We appreciate the dedication of our many employees and volunteers that serve in this community. We are 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 us if you have any questions.

Respectfully submitted,



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**BENJAMIN A. REEVES**  
Santaquin City Manager



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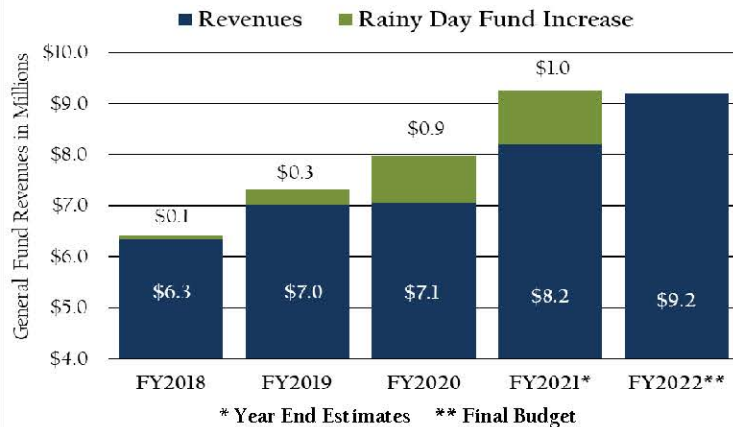
**K. AARON SHIRLEY**  
Santaquin City Finance Director



# FY2021-2022 BUDGET IN BRIEF

## A Quick Overview of the Budget

### GENERAL FUND REVENUES



### RAINY DAY FUND

Over the last decade, the City has been building up its General Fund Balance or Rainy-Day Fund that is intended for emergencies or unforeseen economic downturns. By Utah State law, a City cannot have its Rainy-Day Fund be more than 35% of its current year General Fund Revenues. In 2011 the City's Rainy-Day Fund was only at 9%, but as of July 1<sup>st</sup>, 2021 it is projected that it will be fully funded at 35% or the maximum amount allowed by State law.



The Mayor and City Council have worked hard over the last 10 years to build up this fund and the City is proud to show its residents that it is prepared to face financial uncertainties the future may bring.

### SALES TAX BASE

Over the three-year period from FY2016-2017 to FY2019-2020 the average increase in annual sales tax revenues was just under 11%. After the opening of the Maceys Grocery Store and Ace Hardware in June of 2020, sales taxes began to grow consistently at roughly 22% throughout FY2020-2021 or double the rate of the previous three-year average.

Following the opening of first largescale grocery store as a part of the Orchard Lane/Main Street Commercial Project came additional businesses. These sales tax trends, along with an increase in commercial businesses all demonstrate a strengthening economic base within Santaquin City that mirrors the growth in population.



### PARKS & TRAILS

Santaquin City believes it should have balance in bringing the following to the community:

- Essential Services
- Economic Prosperity
- Quality of Life

In past years many investments have been made to increase levels of service through our Public Works Department and economic prosperity through the Community Development Agency (CDA) that brought the City's first grocery store.

This year the City will be focusing on bringing investment into quality of life through an update of both the Parks and Trails Master Plans for \$80,000 and \$50,000 respectively.



\$80K



\$50K

### PUBLIC MEETING TRANSPARENCY & ENGAGEMENT

Over the last fiscal year Santaquin City has become a leader for public transparency in both Utah County and the state of Utah, especially for a city of its size. With the onset of the COVID-19 pandemic, the City saw the opportunity to bring public meetings to wherever the residents are by installing camera equipment, broadcasting to YouTube, providing a public meeting portal with an agenda hyperlinked to the packet, and timestamping Council meeting for watching convenience. Budget appropriations towards these efforts will continue in FY2021-2022 with a new Public Information/Transparency officer added. The chart at right highlights these changes and efforts by fiscal year.

Equipment	FY2019-20	FY2020-21	FY2021-22
Camera Equipment	✗	✓	✓
YouTube Meeting Broadcast	✗	✓	✓
Online Meeting Video Portal	✗	✓	✓
City Council Meeting Timestamps	✗	✓	✓
Public Info/Transparency Officer	✗	✗	✓

# BUDGET SUMMARY

# SUMMARY SCHEDULES & GRAPHS

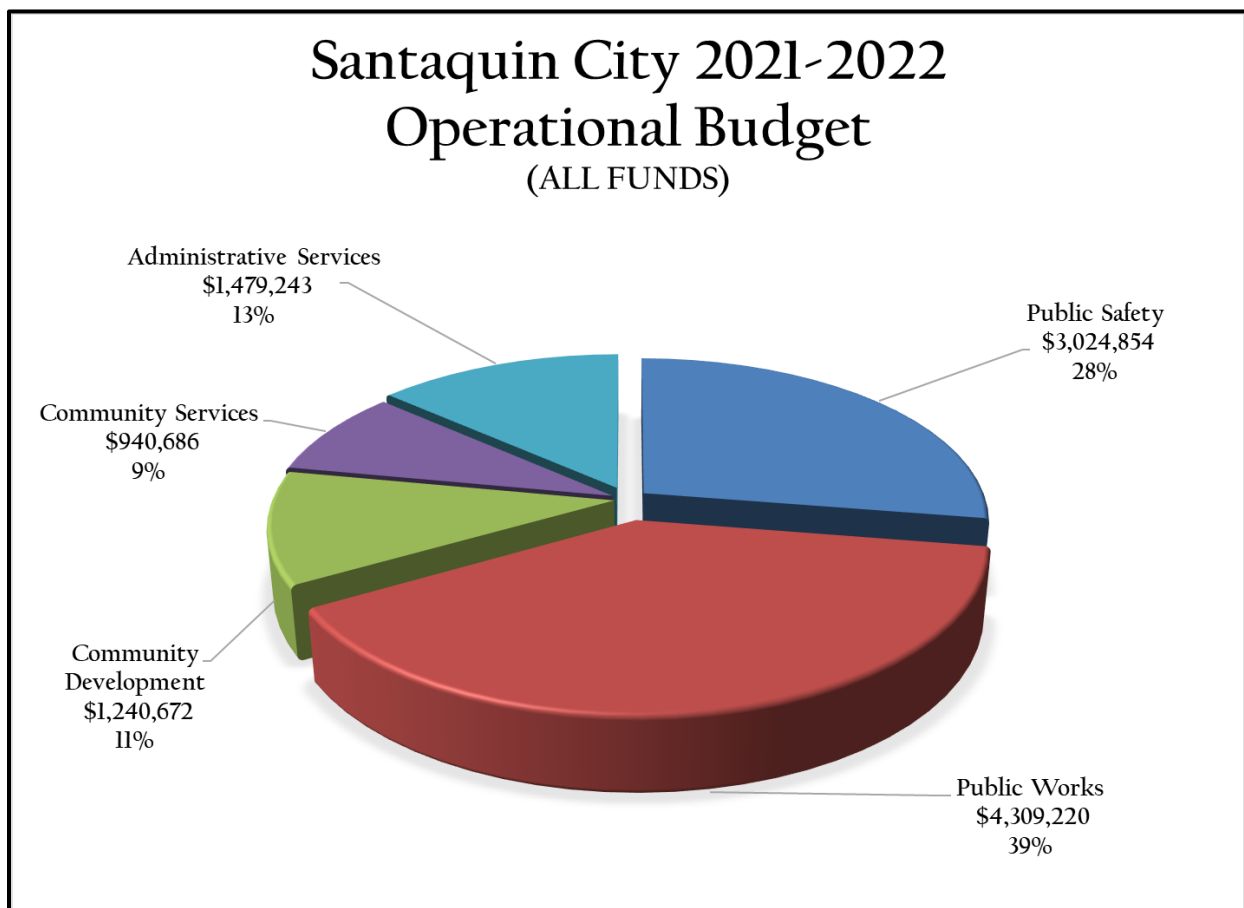
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This section presents the charts, graphs, and table information of the FY2021-2022 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and its various Functional Areas.

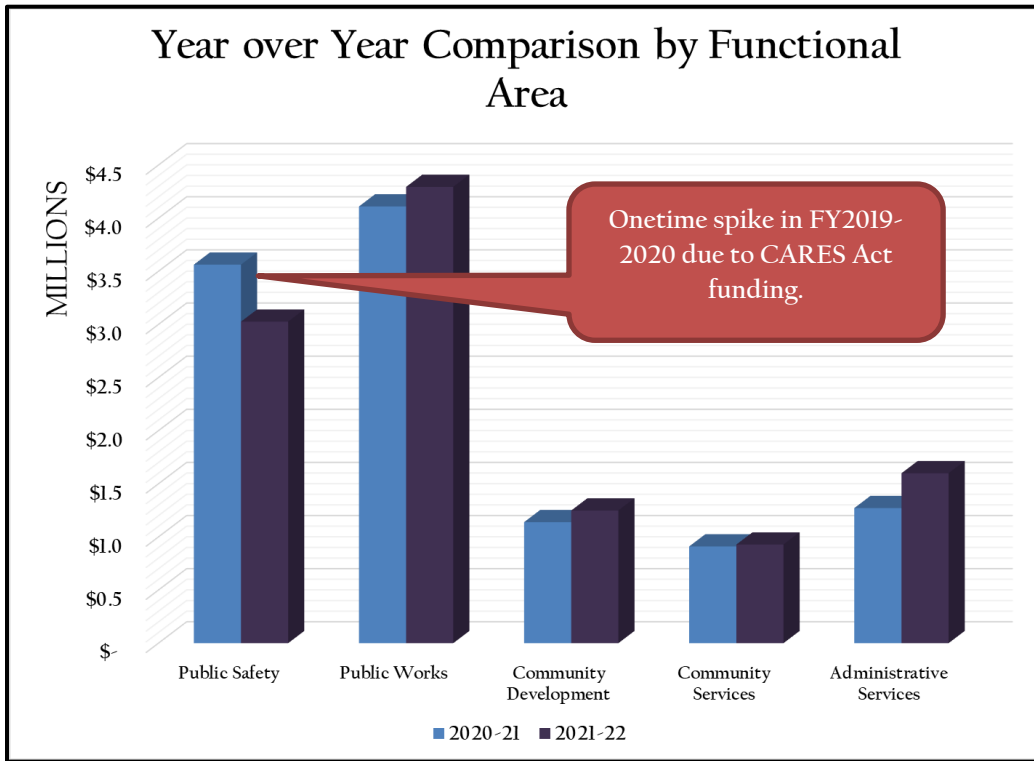
This section also covers the City’s guiding financial principles, its budget process, its financial structure, basis of budgeting, fund to fund transfers, fund balances and reserves, revenue and taxation, and major initiatives for this coming fiscal year. For detailed information regarding specific line items, please see Appendix A – Santaquin City Budget – Detail Version.

## BUDGET SUMMARY SCHEDULES & GRAPHS

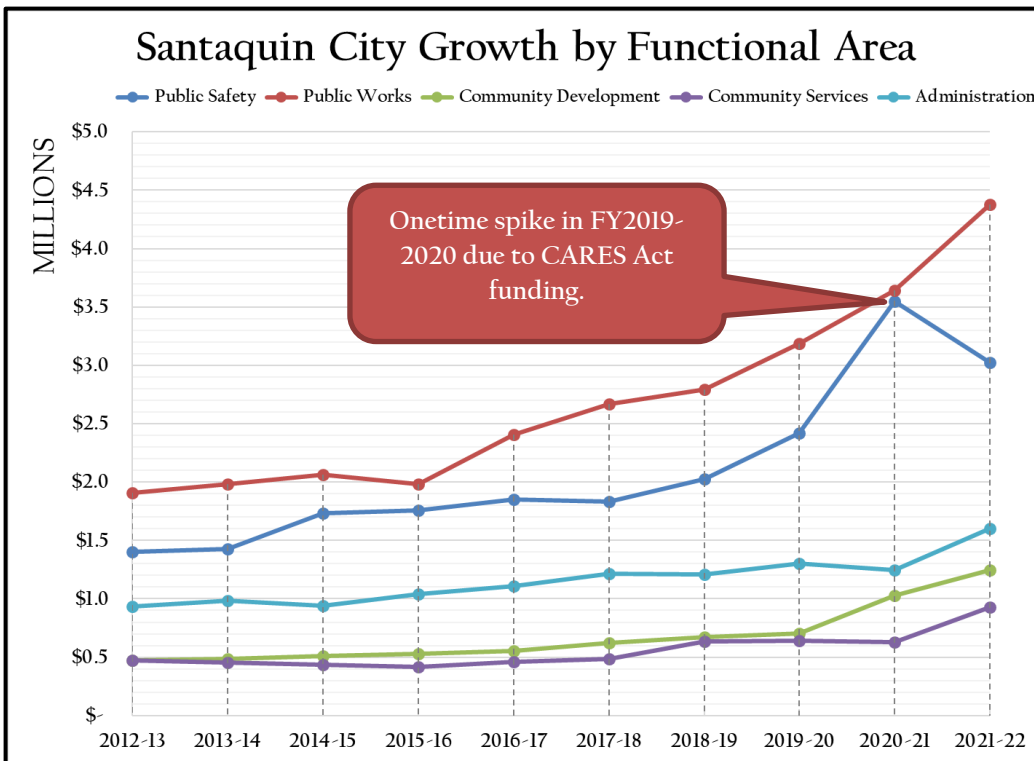
The total operational budget (excluding capital projects) for FY2021-2022 is \$11,096,178. The graph below shows operational expenditures by functional area departments of the City. For more information on functional area departments click [here](#).



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



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





The table below is a budget summary schedule of the General Fund over the past 7 years and the schedules on the following pages are a budget summary of each department and fund for FY2021-2022.

Budget Summary by Department & Fund								
2021-2022 Final Budget								
Description	Actuals (2019-2020)	Actuals (2019-2020)	Actuals (2017-2018)	Actuals (2018-2019)	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)
<b>GENERAL FUND</b>								
<b>REVENUES:</b>								
TOTAL TAXES	\$2,312,861	\$2,443,213	\$2,601,041	\$2,873,999	\$3,195,638	\$3,437,059	\$2,993,896	\$3,747,467
TOTAL LICENSES AND PERMITS	\$527,625	\$825,534	\$831,075	\$997,462	\$1,032,818	\$1,314,865	\$1,299,966	\$1,828,700
TOTAL INTERGOVERNMENTAL REVENUE	\$461,580	\$459,384	\$464,829	\$537,944	\$1,116,330	\$498,400	-\$71,399	\$562,500
TOTAL CHARGES FOR SERVICES	\$735,549	\$763,896	\$1,124,404	\$1,005,192	\$1,233,036	\$1,258,764	\$1,669,798	\$1,207,377
TOTAL FINES AND FORFEITURES	\$224,854	\$256,760	\$245,127	\$306,517	\$296,530	\$327,500	\$180,035	\$302,500
TOTAL INTEREST	\$12,004	\$28,614	\$75,861	\$150,930	\$116,816	\$125,700	\$15,856	\$18,200
TOTAL MISCELLANEOUS REVENUE	\$35,648	\$26,993	\$50,903	\$91,745	\$49,215	\$42,000	\$34,101	\$43,500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,016,924	\$999,875	\$956,617	\$1,060,000	\$1,175,000	\$1,475,000	\$937,500	\$1,500,000
<b>TOTAL FUND REVENUES</b>	<b>\$5,327,045</b>	<b>\$5,804,268</b>	<b>\$6,349,857</b>	<b>\$7,023,788</b>	<b>\$8,215,384</b>	<b>\$8,479,288</b>	<b>\$7,059,753</b>	<b>\$9,210,244</b>
<b>EXPENDITURES:</b>								
TOTAL LEGISLATIVE	\$86,787	\$77,177	\$88,936	\$82,864	\$106,649	\$92,281	\$61,627	\$128,627
TOTAL COURT	\$345,902	\$404,682	\$391,301	\$451,755	\$415,311	\$416,314	\$327,358	\$521,308
TOTAL ADMINISTRATION	\$500,754	\$506,226	\$584,972	\$552,785	\$628,608	\$620,734	\$537,762	\$829,307
TOTAL ENGINEERING DEPT	\$172,689	\$197,493	\$225,785	\$251,444	\$348,203	\$390,556	\$299,740	\$427,851
TOTAL GENERAL GOVERNMENT BUILDINGS	\$107,620	\$119,576	\$152,463	\$120,781	\$149,623	\$141,918	\$90,649	\$120,478
TOTAL POLICE	\$1,407,509	\$1,432,339	\$1,558,526	\$1,759,924	\$1,801,850	\$2,006,465	\$1,403,995	\$2,173,807
TOTAL STREETS	\$265,088	\$270,773	\$290,393	\$347,359	\$268,471	\$299,408	\$267,345	\$420,703
TOTAL SANITATION	\$389,633	\$428,787	\$476,993	\$499,446	\$555,253	\$473,600	\$418,371	\$559,010
TOTAL BUILDING INSPECTION	\$180,467	\$193,849	\$218,916	\$212,364	\$275,656	\$403,172	\$277,553	\$439,768
TOTAL PARKS	\$149,090	\$148,591	\$179,070	\$260,445	\$244,465	\$228,943	\$169,564	\$414,190
TOTAL CEMETERY	\$58,462	\$71,678	\$113,307	\$99,587	\$91,006	\$122,653	\$75,067	\$210,427
TOTAL PLANNING & ZONING	\$198,647	\$231,760	\$227,238	\$240,874	\$268,779	\$344,898	\$223,111	\$373,053
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$99,542	\$36,290	\$413,730
TOTAL TRANSFERS	\$1,596,909	\$1,663,632	\$1,782,466	\$1,839,568	\$2,141,639	\$2,830,804	\$1,831,090	\$2,177,984
<b>TOTAL FUND EXPENDITURES</b>	<b>\$5,459,558</b>	<b>\$5,746,563</b>	<b>\$6,290,366</b>	<b>\$6,719,196</b>	<b>\$7,295,513</b>	<b>\$8,471,288</b>	<b>\$6,019,523</b>	<b>\$9,210,244</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>-\$132,514</b>	<b>\$57,706</b>	<b>\$59,491</b>	<b>\$304,592</b>	<b>\$919,871</b>	<b>\$8,000</b>	<b>\$1,040,230</b>	<b>\$0</b>

# Budget Summary by Department & Fund

## 2021-2022 Final Budget

Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)	% Chg.	\$ Chg.
<b>GENERAL FUND</b>						
<b>REVENUES:</b>						
TOTAL TAXES	\$3,195,638	\$3,437,059	\$2,993,896	\$3,747,467	9.0%	\$ 310,408
TOTAL LICENSES AND PERMITS	\$1,032,818	\$1,314,865	\$1,299,966	\$1,828,700	39.1%	\$ 513,835
TOTAL INTERGOVERNMENTAL REVENUE	\$1,116,330	\$498,400	-\$71,399	\$562,500	12.9%	\$ 64,100
TOTAL CHARGES FOR SERVICES	\$1,233,036	\$1,258,764	\$1,669,798	\$1,207,377	-4.1%	\$ (51,387)
TOTAL FINES AND FORFEITURES	\$296,530	\$327,500	\$180,035	\$302,500	-7.6%	\$ (25,000)
TOTAL INTEREST	\$116,816	\$125,700	\$15,856	\$18,200	-85.5%	\$ (107,500)
TOTAL MISCELLANEOUS REVENUE	\$49,215	\$42,000	\$34,101	\$43,500	3.6%	\$ 1,500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,175,000	\$1,475,000	\$937,500	\$1,500,000	1.7%	\$ 25,000
<b>TOTAL FUND REVENUES</b>	<b>\$8,215,384</b>	<b>\$8,479,288</b>	<b>\$7,059,753</b>	<b>\$9,210,244</b>	<b>8.6%</b>	<b>\$ 730,956</b>
<b>EXPENDITURES:</b>						
TOTAL LEGISLATIVE	\$106,649	\$92,281	\$61,627	\$128,627	39.4%	\$ 36,346
TOTAL COURT	\$415,311	\$416,314	\$327,358	\$521,308	25.2%	\$ 104,994
TOTAL ADMINISTRATION	\$628,608	\$620,734	\$537,762	\$829,307	33.6%	\$ 208,573
TOTAL ENGINEERING DEPT	\$348,203	\$390,556	\$299,740	\$427,851	9.5%	\$ 37,295
TOTAL GENERAL GOVERNMENT BUILDINGS	\$149,623	\$141,918	\$90,649	\$120,478	-15.1%	\$ (21,440)
TOTAL POLICE	\$1,801,850	\$2,006,465	\$1,403,995	\$2,173,807	8.3%	\$ 167,342
TOTAL STREETS	\$268,471	\$299,408	\$267,345	\$420,703	40.5%	\$ 121,295
TOTAL SANITATION	\$555,253	\$473,600	\$418,371	\$559,010	18.0%	\$ 85,410
TOTAL BUILDING INSPECTION	\$275,656	\$403,172	\$277,553	\$439,768	9.1%	\$ 36,596
TOTAL PARKS	\$244,465	\$228,943	\$169,564	\$414,190	80.9%	\$ 185,247
TOTAL CEMETERY	\$91,006	\$122,653	\$75,067	\$210,427	71.6%	\$ 87,774
TOTAL PLANNING & ZONING	\$268,779	\$344,898	\$223,111	\$373,053	8.2%	\$ 28,155
TOTAL DEBT SERVICE	\$0	\$99,542	\$36,290	\$413,730	100.0%	\$ 314,188
TOTAL TRANSFERS	\$2,141,639	\$2,830,804	\$1,831,090	\$2,177,984	-23.1%	\$ (652,820)
<b>TOTAL FUND EXPENDITURES</b>	<b>\$7,295,513</b>	<b>\$8,471,288</b>	<b>\$6,019,523</b>	<b>\$9,210,244</b>	<b>8.7%</b>	<b>\$ 738,956</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$919,871</b>	<b>\$8,000</b>	<b>\$1,040,230</b>	<b>\$0</b>	<b>0%</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$58,528	\$16,351,270	\$7,579,322	\$9,942,179	-39.2%	\$ (6,409,091)
TOTAL FUND EXPENDITURES	\$175,779	\$16,351,270	\$746,156	\$9,942,179	-39.2%	\$ (6,409,091)
<b>NET REVENUE OVER EXPENDITURES</b>	<b>-\$117,251</b>	<b>\$0</b>	<b>\$6,833,166</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$ -</b>
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND</b>						
TOTAL FUND REVENUES	\$780,342	\$555,873	\$330,756	\$1,053,008	47.2%	\$ 497,135
TOTAL FUND EXPENDITURES	\$812,924	\$555,873	\$377,155	\$1,053,008	47.2%	\$ 497,135
<b>NET REVENUE OVER EXPENDITURES</b>	<b>-\$32,582</b>	<b>\$0</b>	<b>-\$46,399</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$ -</b>

# Budget Summary by Department & Fund

2021-2022 Final Budget

Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)	% Chg.	\$ Chg.
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$230,000	\$271,500	\$183,750	\$332,695	18.4%	\$ 61,195
TOTAL FUND EXPENDITURES	\$166,317	\$271,500	\$184,342	\$332,695	18.4%	\$ 61,195
NET REVENUE OVER EXPENDITURES	\$63,683	\$0	-\$592	\$0	0.0%	\$ -
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>						
TOTAL FUND REVENUES	\$238,800	\$258,120	\$193,590	\$280,704	8.7%	\$ 22,584
TOTAL FUND EXPENDITURES	\$31,008	\$258,120	\$98,256	\$280,704	8.7%	\$ 22,584
NET REVENUE OVER EXPENDITURES	\$207,792	\$0	\$95,334	\$0	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>						
TOTAL FUND REVENUES	\$1,656,376	\$1,417,450	\$848,837	\$5,380,000	279.6%	\$ 3,962,550
TOTAL FUND EXPENDITURES	\$3,946,750	\$1,417,450	\$1,621,007	\$5,380,000	279.6%	\$ 3,962,550
NET REVENUE OVER EXPENDITURES	-\$2,290,374	\$0	-\$772,170	\$0	0.0%	\$ -
<b>STORM DRAINAGE - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$38,904	\$365,000	\$35,573	\$421,200	15.4%	\$ 56,200
TOTAL FUND EXPENDITURES	\$0	\$365,000	\$273,750	\$421,200	15.4%	\$ 56,200
NET REVENUE OVER EXPENDITURES	\$43,001	\$0	-\$238,177	\$0	0.0%	\$ -
<b>WATER - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$1,742,525	\$1,614,444	\$1,720,754	\$2,296,092	42.2%	\$ 681,648
TOTAL FUND EXPENDITURES	\$1,483,532	\$1,614,444	\$1,099,911	\$2,296,093	42.2%	\$ 681,649
NET REVENUE OVER EXPENDITURES	\$258,993	\$0	\$620,843	\$0	0.0%	\$ -
<b>SEWER FUND - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$2,176,547	\$2,228,292	\$1,722,749	\$2,431,137	9.1%	\$ 202,845
TOTAL FUND EXPENDITURES	\$1,793,131	\$2,228,292	\$1,143,275	\$2,431,136	9.1%	\$ 202,844
NET REVENUE OVER EXPENDITURES	\$383,415	\$0	\$579,475	\$0	0.0%	\$ -
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>						
TOTAL FUND REVENUES	\$1,156,878	\$1,159,466	\$1,038,877	\$1,425,104	22.9%	\$ 265,638
TOTAL FUND EXPENDITURES	\$1,088,778	\$1,159,466	\$870,475	\$1,425,104	22.9%	\$ 265,638
NET REVENUE OVER EXPENDITURES	\$68,100	\$0	\$168,402	\$0	0.0%	\$ -

# Budget Summary by Department & Fund

## 2021-2022 Final Budget

Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>CULINARY WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$168,094	\$125,930	\$335,549	\$600,000	376.5%	\$ 474,070
TOTAL FUND EXPENDITURES	\$404,846	\$125,930	\$106,803	\$600,000	376.5%	\$ 474,070
NET REVENUE OVER EXPENDITURES	-\$236,752	\$0	\$228,746	\$0	0.0%	\$ -
<b>SEWER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$1,092,972	\$680,900	\$1,827,737	\$2,228,000	227.2%	\$ 1,547,100
TOTAL FUND EXPENDITURES	\$1,470,688	\$680,900	\$289,044	\$2,228,000	227.2%	\$ 1,547,100
NET REVENUE OVER EXPENDITURES	-\$377,716	\$0	\$1,538,694	\$0	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$878,560	\$697,550	\$1,432,301	\$2,963,500	324.8%	\$ 2,265,950
TOTAL FUND EXPENDITURES	\$1,093,428	\$697,550	\$19,488	\$2,963,500	324.8%	\$ 2,265,950
NET REVENUE OVER EXPENDITURES	-\$214,868	\$0	\$1,412,813	\$0	0.0%	\$ -
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$96,424	\$63,060	\$147,666	\$211,500	235.4%	\$ 148,440
TOTAL FUND EXPENDITURES	\$7,500	\$63,060	\$4,625	\$211,500	235.4%	\$ 148,440
NET REVENUE OVER EXPENDITURES	\$88,924	\$0	\$143,041	\$0	0.0%	\$ -
<b>TRANSPORTATION - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$223,795	\$396,450	\$277,905	\$665,000	40.4%	\$ 268,550
TOTAL FUND EXPENDITURES	\$127,912	\$396,450	\$326,280	\$665,000	40.4%	\$ 268,550
NET REVENUE OVER EXPENDITURES	\$95,883	\$0	-\$48,375	\$0	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEES</b>						
TOTAL FUND REVENUES	\$38,904	\$365,000	\$35,573	\$421,200	13.3%	\$ 56,200
TOTAL FUND EXPENDITURES	\$0	\$365,000	\$273,750	\$421,200	13.3%	\$ 56,200
NET REVENUE OVER EXPENDITURES	\$38,904	\$0	-\$238,177	\$0	100.0%	\$ 0
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$572,708	\$780,000	\$609,114	\$8,662,500	1010.6%	\$ 7,882,500
TOTAL FUND EXPENDITURES	\$427,562	\$780,000	\$207,341	\$8,662,500	1010.6%	\$ 7,882,500
NET REVENUE OVER EXPENDITURES	\$145,146	\$0	\$401,773	\$0	0.0%	\$ -

# Budget Summary by Department & Fund

## 2021-2022 Final Budget

Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$468,987	\$221,110	\$191,958	\$197,265	-10.8%	\$ (23,845)
TOTAL FUND EXPENDITURES	\$426,955	\$221,110	\$198,646	\$197,265	-10.8%	\$ (23,845)
NET REVENUE OVER EXPENDITURES	\$42,033	\$0	-\$6,687	\$0	100.0%	\$ -
<b>COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$145,142	\$146,190	\$62,165	\$149,300	2.1%	\$ 3,110
TOTAL FUND EXPENDITURES	\$142,417	\$146,190	\$79,124	\$149,300	2.1%	\$ 3,110
NET REVENUE OVER EXPENDITURES	\$2,725	\$0	-\$16,959	\$0	100.0%	\$ -
<b>COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$24,948	\$21,386	\$12,274	\$18,500	-13.5%	\$ (2,886)
TOTAL FUND EXPENDITURES	\$21,920	\$21,386	\$10,620	\$18,500	-13.5%	\$ (2,886)
NET REVENUE OVER EXPENDITURES	\$3,028	\$0	\$1,654	\$0	100.0%	\$ -
<b>COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$11,318	\$12,100	\$6,351	\$12,100	0.0%	\$ -
TOTAL FUND EXPENDITURES	\$6,957	\$12,100	\$6,855	\$12,100	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$4,361	\$0	-\$504	\$0	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEE FUND</b>						
TOTAL FUND REVENUES	\$239,590	\$115,700	\$328,044	\$386,500	234.1%	\$ 270,800
TOTAL FUND EXPENDITURES	\$0	\$115,700	\$0	\$386,500	234.1%	\$ 270,800
NET REVENUE OVER EXPENDITURES	\$239,590	\$0	\$328,044	\$0	0.0%	\$ -
<b>RAP TAX FUND</b>						
TOTAL FUND REVENUES	\$58,709	\$58,709	\$59,612	\$58,400	-0.5%	\$ (309)
TOTAL FUND EXPENDITURES	\$58,709	\$58,709	\$10,551	\$58,400	-0.5%	\$ (309)
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$49,061	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$0	\$175,428	\$127,529	\$182,644	4.0%	\$ 7,216
TOTAL FUND EXPENDITURES	\$0	\$175,428	\$132,858	\$182,644	4.0%	\$ 7,216
NET REVENUE OVER EXPENDITURES	\$0	\$0	-\$5,329	\$0	93.4%	\$ -

# Budget Summary by Department & Fund

## 2021-2022 Final Budget

Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals April 1, 2021	Projected Budget (2021-2022)	% Chg.	\$ Chg.
<b>COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$0	\$110,700	\$63,195	\$116,100	4.7%	\$ 5,400
TOTAL FUND EXPENDITURES	\$0	\$110,700	\$67,484	\$116,100	4.7%	\$ 5,400
NET REVENUE OVER EXPENDITURES	\$0	\$0	-\$4,290	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$174,335	\$173,945	\$151,365	\$197,580	12.0%	\$ 23,635
TOTAL FUND EXPENDITURES	\$172,300	\$173,945	\$154,937	\$197,580	12.0%	\$ 23,635
NET REVENUE OVER EXPENDITURES	\$2,035	\$0	-\$3,572	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$60,856	\$58,981	\$41,572	\$67,196	13.9%	\$ 8,215
TOTAL FUND EXPENDITURES	\$47,013	\$58,981	\$32,440	\$67,196	13.9%	\$ 8,215
NET REVENUE OVER EXPENDITURES	\$13,843	\$0	\$9,132	\$0	0.0%	\$ -
<b>FIRE - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUES	\$659,278	\$1,688,924	\$1,600,697	\$851,047	-49.6%	\$ (837,877)
TOTAL FUND EXPENDITURES	\$644,036	\$1,688,924	\$1,079,006	\$851,047	-49.6%	\$ (837,877)
NET REVENUE OVER EXPENDITURES	\$86,775	\$0	\$521,691	\$0	0.0%	\$ -

# GOALS & OBJECTIVES

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## MISSION STATEMENT

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

## FY2021-2022 CITYWIDE GOALS

### Provide Quality City Services

- Build a well-planned and reliable infrastructure.
- 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.
- Ensure the highest level of safety of our employees.

### Promote Community Involvement

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

### Ensure Public Health and Safety

- Enhance safety, manage hazards, and increase community-wide emergency preparedness.
- Provide effective communication and education regarding natural and man-made threats.

# GUIDING FINANCIAL PRINCIPLES

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The City is required by State law to enact a balanced budget or financial plan of operation where expenditures made by the City are equal to the revenues brought in. Santaquin City's budget proposal is presented with conservative revenue and expenditure projections in a balanced and fiscally responsible manner. 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 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. 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.



# BUDGET PROCESS & DEVELOPMENT

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## BUDGET ROLES & RESPONSIBILITIES

**Santaquin City Residents** – The citizens’ role is to provide feedback to the elected officials about the level of service they desire and about how satisfied they are with the services provided. This may occur either in the budget work sessions that take place in April or, after the tentative budget is released in May, in the public hearing process that takes place in June.

**The City Council** – The Council’s role is to provide policy direction to the Mayor, City Manager, Department Heads, and Finance Director. Council Members should also facilitate citizen input by holding public hearings on the tentatively adopted budget. They receive a tentative budget from the Mayor on or before the first regularly scheduled meeting in May. Council Members also discuss the budget with the Mayor and each department and determine whether to add new items to the budget or to increase or decrease appropriation amounts for budgeted line items (see Appendix A). The City Council legally adopts the final budget by resolution on or before June 30<sup>th</sup>, unless a property tax increase is proposed, which extends the approval process through August to facilitate “Truth in Taxation” procedures outlined by the state of Utah.

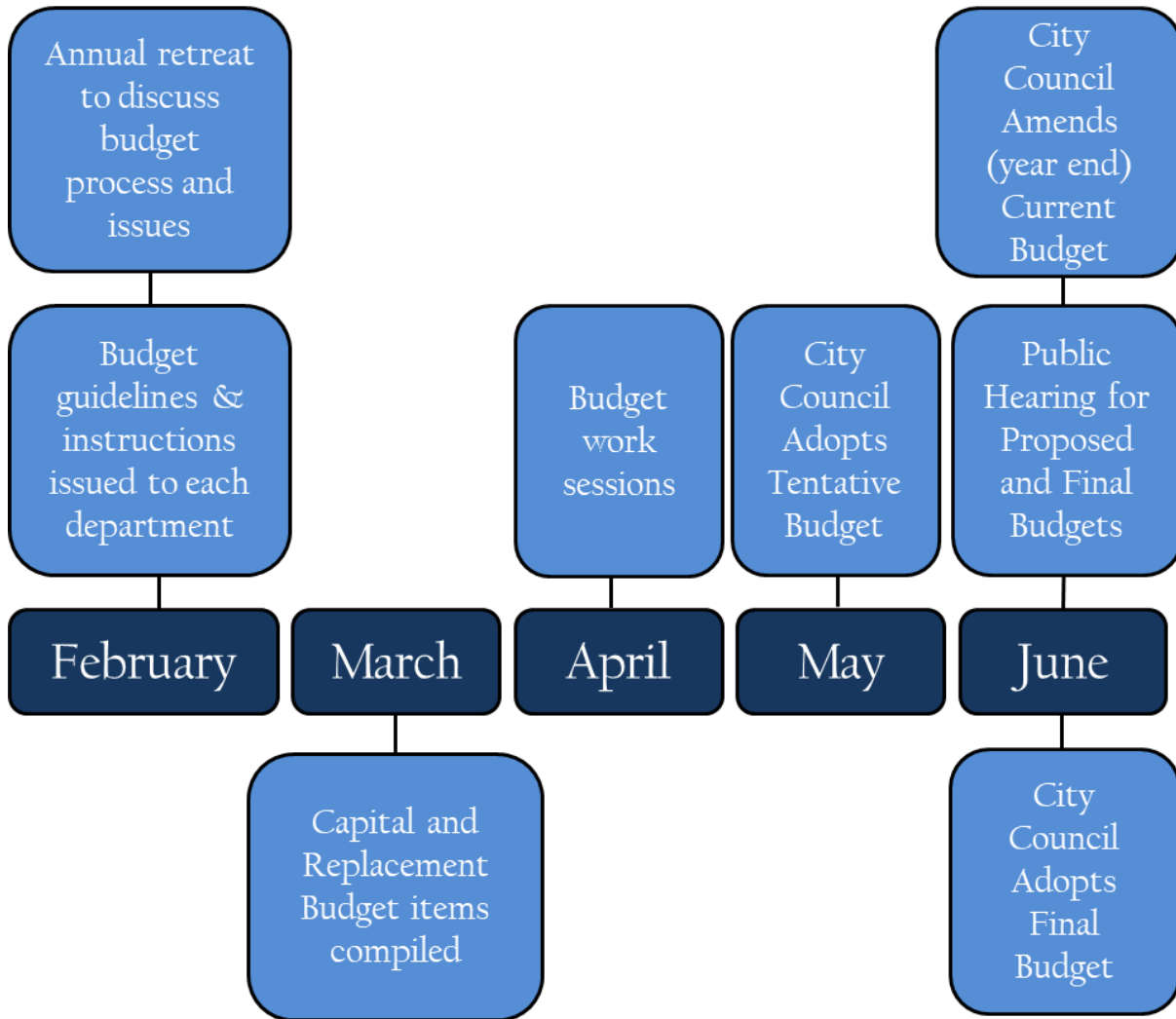
**The Mayor** – The Mayor’s role is to preside over the preparation and presentation of a tentative budget to the City Council for review, consideration, and adoption.

**The Finance Director** – The Finance Director’s role is to oversee the budget process as the City’s Chief Budget Officer, making sure the budget is balanced and that appropriations are within projected revenues. With the Mayor’s approval, the Finance Director prepares a tentative budget that is presented to the City Council on or before the first regularly scheduled meeting in May. The Finance Director holds departments accountable for expenditures, making sure they are within budgeted appropriations.

**The Department Heads** – The department heads’ role is to prepare budget requests for both their operational line items and for personnel, vehicles, equipment, and projects. Department heads are responsible for making sure their department’s expenditures are within their budgeted appropriations.

## 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 30<sup>th</sup>, at the latest, and goes into effect July 1<sup>st</sup>. The creation of the budget follows the timeline below.



## BUDGET AMENDMENTS & MANAGEMENT

Once adopted, the budget can be amended by subsequent City Council action. Reductions or reallocations of departmental appropriations can be approved by the City Council. Budget appropriations within a governmental fund and/or transfers from one fund to another fund cannot be increased without a public hearing. However, transfers of unexpended appropriations from one budgeted expenditure account to another *in the same department* can be made with approval of the Functional Area Director.

# FINANCIAL STRUCTURE

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The twenty-eight various funds Santaquin City uses for accounting and reporting purposes are the foundation of the City's financial structure. Likewise, all twenty-eight of those funds account for different functions or programs found within each department whose activities make up the backbone of the City's operations. On the next page you will find a chart illustrating the organization of the City's funds and below you will find a description of the fund structures organized as dictated by governmental accounting standards.

## GOVERNMENTAL FUNDS

Governmental funds account for most of the City's activities, functions, or programs that are financed through taxes. In Santaquin City, governmental funds are classified into the following three types:

- **General Funds** – The primary governmental fund, known as the General Fund, provides the resources for the core administrative and operational activities of the City. These activities include what most people think of when they think of a City including police, courts, streets, planning & zoning, building inspection, parks, cemetery, and administrative support services such as attorneys, engineers, finance, and utility billing. This includes the Public Safety, Transportation, and Park Impact Fee Funds which are always found with their parent operations fund which in this case is the General Fund.
- **Capital Project Funds** – Reserved for long-term capital investment projects such as infrastructure or maintenance projects for any City owned asset including roads, water, sewer, storm drainage, public buildings, parks, and cemetery.
- **Special Revenue Funds** – Restricted or committed funds for a specific purpose. This includes all the Community Services funds and the Fire Department which have been separated out from the General Fund for cleaner accounting of department expenditures.

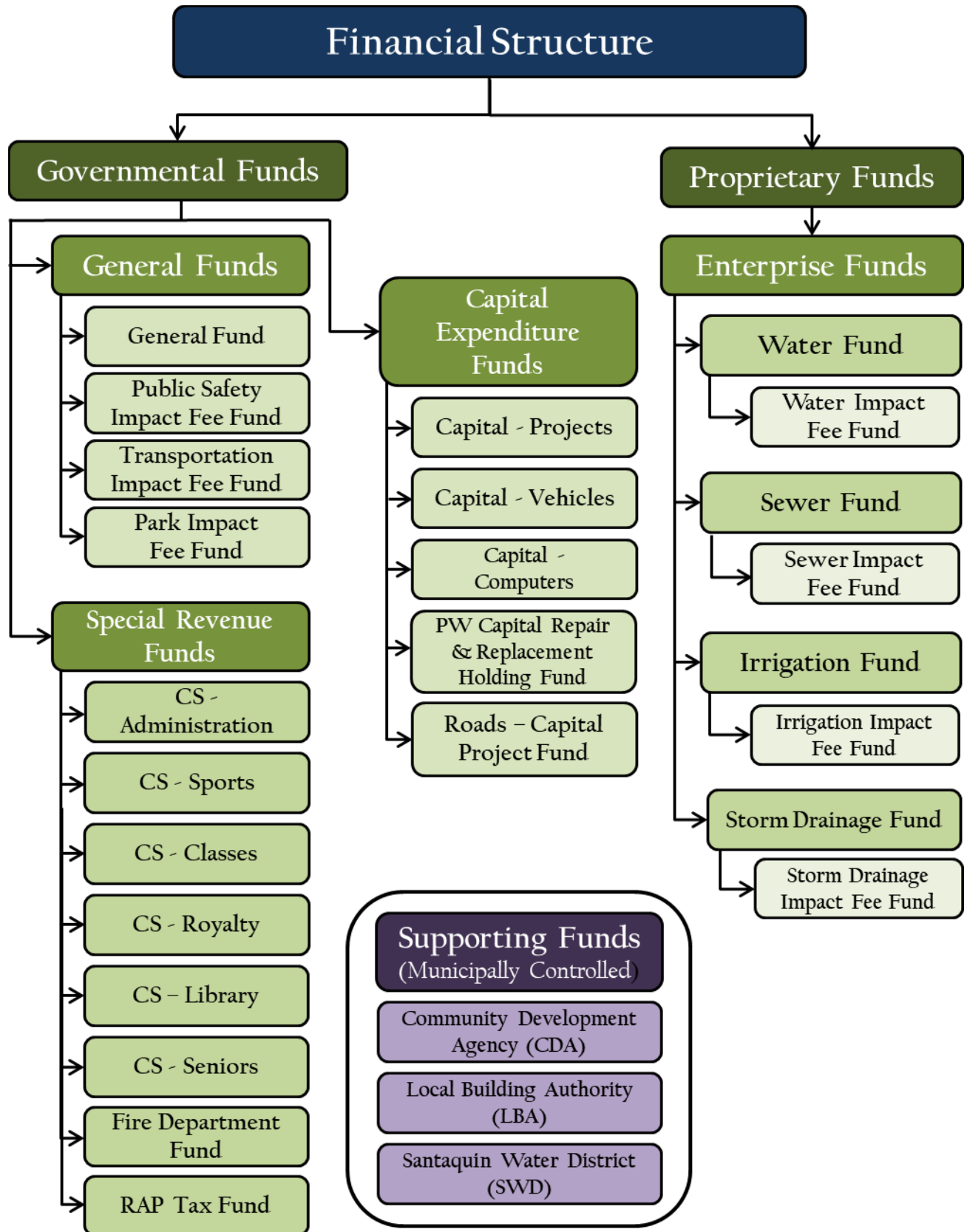
## PROPRIETARY FUNDS

Proprietary funds account for the City's business-type activities so called because they are financed by fees or charges for services provided by the City. In Santaquin City, proprietary funds are classified into the following:

- **Enterprise Funds** – Used for goods or services provided to the public on a user charge basis, like the operations of a commercial business. This includes the water, sewer, pressurized irrigation, and storm drainage operations funds and their associated impact fee funds.

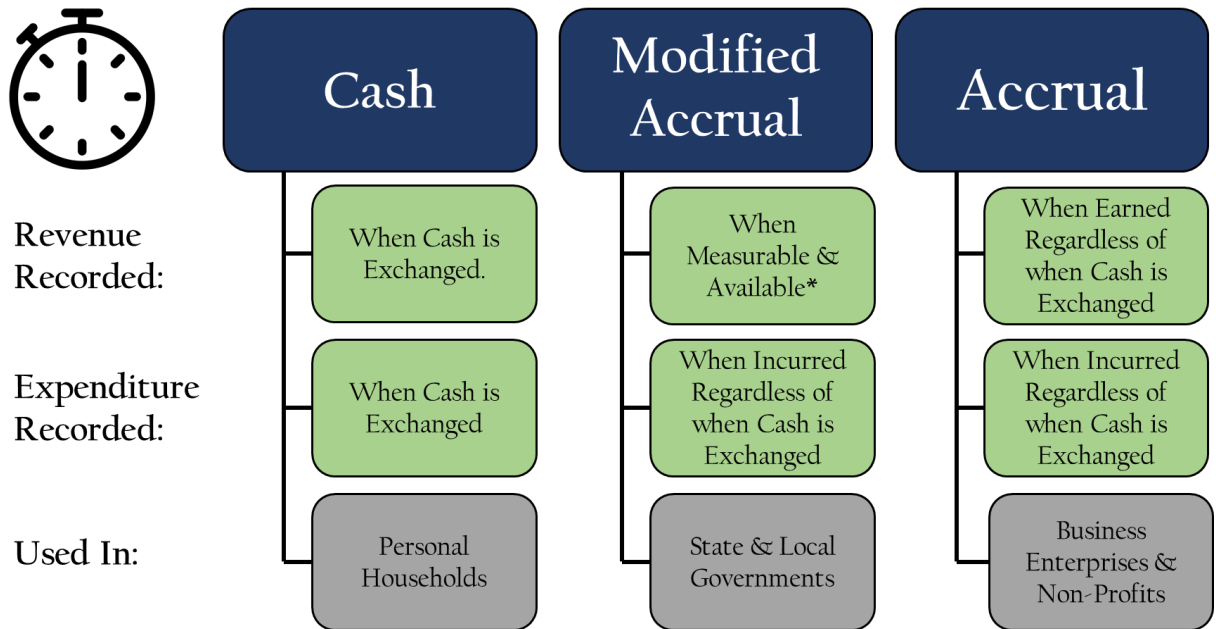
## MUNICIPALLY CONTROLLED SUPPORTING FUNDS

These funds are financially supported by the City and are technically separate entities but are included in the annual audited financial statements. More information on the Community Development Agency, Local Building Authority, and Water District can be found at this link [here](#).



# BASIS OF BUDGETING

Basis of budgeting refers to when and how revenues or expenditures are recognized in the accounts and reported in the City’s audited financial statements. In other words, basis of budgeting relates to the **timing** and **focus** of the measurements made.



## BASIS OF BUDGETING

Please refer to the graphic above when reading the Basis of Budgeting section.

### Governmental Funds

- **\*Timing:** Transactions recorded on the modified accrual basis of accounting. In the context of modified accrual, the terms measurable and available revenue are respectively defined as:
  1. The amount of the transaction can be determined and
  2. The revenue is collectible within the current period or fiscal year in this case.
- **Focus:** Budgeted for on a spending or “current financial flow” measurement focus. This means that only current assets and current liabilities are generally recognized. “Current” for the Balance Sheet (assets/liabilities) measurement means that which will be received or paid within the next year.

### Proprietary Funds

- **Timing:** Transactions recorded on the accrual basis of accounting because, as previously mentioned, they operate like business enterprise providing goods and services on a user charge basis.
- **Focus:** Budgeted for on a cost of services or “economic resources” measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are measured. Regardless of the measurement focus, depreciation is never budgeted.

# FUND TO FUND TRANSFERS

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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.

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. The City works to keep those transfers as low as possible from year to year. For FY2021-2022, proposed transfers to the General Fund have increased by \$75,000\* or 6.4%.



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

- Step 1 – Public Notice 7 Days before a Public Hearing
  - Enterprise Transfer Information distributed to residents via:
    - Mailed City Newsletter
    - Utah Public Notice Website
    - Front Page of City Website
    - City Social Media Pages
- Step 2 – Hold an Independent Enterprise Fund Transfer Hearing
- Step 3 – Auditor Submittal to the State
- Step 4 – Follow-Up Public Notice (within 60 days of budget adoption)

Santaquin City has fully complied with Steps 1 & 2 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 1, 2021. Staff will work with its Auditing Firm and with the State of Utah to complete Steps 3 and 4.

PROPOSED TRANSFERS FOR FISCAL YEAR 2021-2022 BUDGET:

**Santaquin City**  
2021-2022 Budgeted Transfers

**General Fund Transfers In:**

Fund	Acct No	Amount
General Fund	10-39-909	\$ 300,000
General Fund	10-39-910	\$ 600,000
General Fund	10-39-911	\$ 600,000
<b>Total GF Transfer In</b>		<b>\$ 1,500,000</b>

**Transfer From:**

Fund	Acct No	Amount
P. Irrigation Fund (21.1% of Enterprise Fund)	54-40-790	\$ 300,000
Water Fund (26.2% of Enterprise Fund)	51-40-900	\$ 600,000
Sewer Fund (24.6% of Enterprise Fund)	52-40-830	\$ 600,000
<b>Total Transfer Out:</b>		<b>\$ 1,500,000</b>

**General Fund Transfers Out:**

Fund	Acct No	Amount
General Fund	10-90-200	\$ 49,750
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 17,000
General Fund	10-90-400	\$ 99,506
General Fund	10-90-500	\$ 46,500
General Fund	10-90-510	\$ 170,844
General Fund	10-90-520	\$ 52,500
General Fund	10-90-550	\$ 90,000
General Fund	10-90-600	\$ 29,000
General Fund	10-90-700	\$ 292,000
General Fund	10-90-800	\$ 56,000
General Fund	10-90-860	\$ 525,000
General Fund	10-90-870	\$ 544,000
General Fund	10-90-884	\$ 185,546
<b>Total GF Transfer Out:</b>		<b>\$ 2,165,946</b>

**Transfer To:**

Fund	Acct No	Amount
CS- Sports Fund	61-39-100	\$ 49,750
CS- Royalty Fund	64-39-100	\$ 8,300
CS- Chieftain Museum	63-39-100	\$ 17,000
CS- Library Fund	72-39-410	\$ 99,506
CS- Seniors Fund	75-39-100	\$ 46,500
CS- Administration Fund	67-39-100	\$ 170,844
CS- Classes	68-39-100	\$ 52,500
Computer Capital Fund	49-39-100	\$ 90,000
Capital Projects	41-39-100	\$ 29,000
Capital Vehicles & Equipment	42-39-100	\$ 292,000
Santaquin Events	62-39-100	\$ 56,000
Fire Department Fund	73-39-100	\$ 525,000
Road Capital Project Fund	45-39-100	\$ 544,000
Local Building Authority	Separate Entity	\$ 185,546
<b>Total Transfers In:</b>		<b>\$ 2,165,946</b>

**Other Fund Transfers Out:**

Storm Drainage Fund	50-40-902	\$ 365,000
Water Fund	51-40-910	\$ 64,000
Sewer Fund	52-40-905	\$ 64,000
Pressurized Irrigation Fund	54-40-905	\$ 64,000
Water Fund	51-40-901	\$ 98,280
Sewer Fund	52-40-901	\$ 96,408
Pressurized Irrigation Fund	54-40-901	\$ 86,016
Transportation Impact Fee Fund	59-40-900	\$ 390,000
PW Capital Fund	44-40-740	\$ 31,008
Sewer Impact Fee Fund	56-40-900	\$ 300,000
<b>Total Other Transfers From:</b>		<b>\$ 1,558,712</b>

**Other Fund Transfers In:**

Capital Project Fund	41-39-322	\$ 365,000
Computer Capital Fund	43-39-110	\$ 64,000
Computer Capital Fund	43-39-120	\$ 64,000
Computer Capital Fund	43-39-130	\$ 64,000
PW Capital Fund	44-39-110	\$ 98,280
PW Capital Fund	44-39-120	\$ 96,408
PW Capital Fund	44-39-130	\$ 86,016
Roads Capital Project Fund	45-39-141	\$ 390,000
Capital Vehicles Fund	44-40-740	\$ 31,008
Sewer Fund	52-38-910	\$ 300,000
<b>Total Other Transfers In:</b>		<b>\$ 1,558,712</b>

# FUND BALANCES AND RESERVES

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## PURPOSE OF FUND BALANCES AND RESERVES

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, much like a surplus in the private sector. Like the private sector, negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the City's General Fund of at least 5%, and no more than 35% of budgeted revenues less qualifying transfers ([Utah State Code 10.6.116](#)). Municipalities are not allowed to have a deficit fund balance.

Santaquin City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital.
- To meet unexpected expenditures as the result of an emergency.
- To secure the City's debt and its bond rating.
- To accumulate funding for planned capital expenditures including the replacement of capital assets.

## CITY-WIDE CURRENT AND PROJECTED FUND BALANCES

An excerpt from Santaquin City's FY2020-2021 Audited Financial Statement can be found on the following page and outlines the actual revenues, expenditures, and changes in fund balances in the Governmental Funds as of June 30<sup>th</sup>, 2020. This represents the fund balances City-wide at the start of the current fiscal year.

For FY2021-2022, the projected increases to fund balances for both Governmental and Proprietary funds can be found below.

Projected Increase to Fund Balances	
General Fund	\$ 12,038
Public Works Capital Repair & Replacement	\$ 249,696
Water Fund	\$ 731,888 *
Sewer Fund	\$ 37,335
Pressurized Irrigation Fund	\$ 245,526 *
<b>Total</b>	<b>\$ 1,276,483</b>

\* These significant increases in fund balance are due to the City's intentional building of reserves and intentional acceptance of money-in-lieu water dedications to prepare for the Central Utah Water Pipeline which is project to come to Santaquin within the next five years.



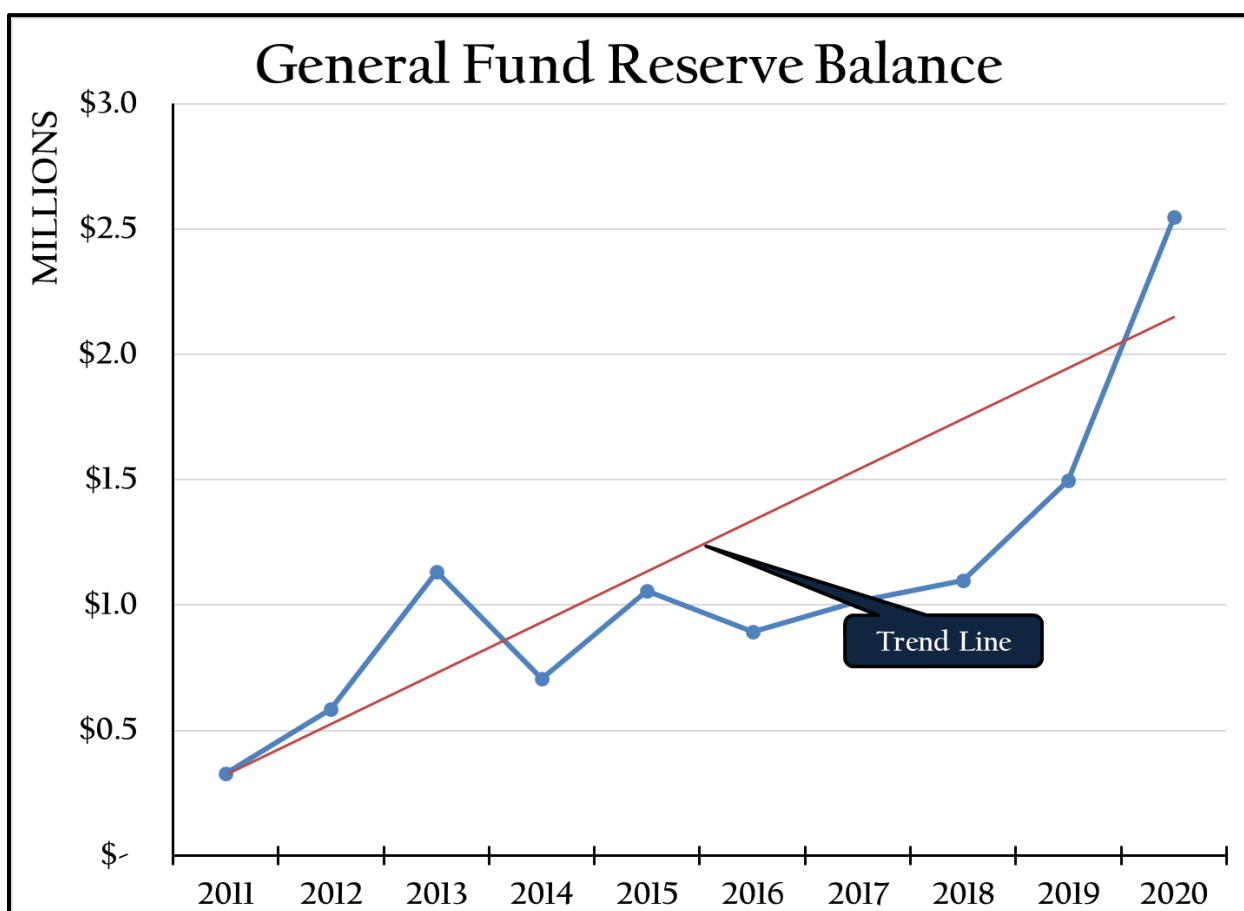
**Santaquin City**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds - June 30, 2020**

	General Fund	Capital Projects Funds	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Taxes:				
Property	\$ 1,006,452			\$ 1,006,452
Sales	\$ 1,646,451			\$ 1,646,451
Other Taxes	\$ 670,257			\$ 670,257
Licenses and permits	\$ 1,032,818			\$ 1,032,818
Intergovernmental Revenues	\$ 1,129,919	\$ 924,866	\$ 5,800	\$ 2,060,585
Charges for Services	\$ 1,724,318		\$ 44,877	\$ 1,769,195
Fines and forfeitures	\$ 296,530			\$ 296,530
Interest	\$ 117,283	\$ 17,042	\$ 34	\$ 134,359
Miscellaneous revenue	\$ 132,975		\$ 7,761	\$ 140,736
<b>Total Revenues:</b>	<b>\$ 7,757,003</b>	<b>\$ 941,908</b>	<b>\$ 58,472</b>	<b>\$ 8,757,383</b>
<b>EXPENDITURES:</b>				
General government	\$ 1,655,351	\$ 166,317	\$ 1,988	\$ 1,823,656
Public safety	\$ 2,370,163		\$ 7,500	\$ 2,377,663
Highways and public improvements	\$ 544,126	\$ 3,817,189	\$ 465,821	\$ 4,827,136
Sanitation	\$ 555,253			\$ 555,253
Parks, recreation and public property	\$ 1,276,586		\$ 1,140,440	\$ 2,417,026
Cemetery	\$ 91,006			\$ 91,006
Debt service:				\$ -
Principal		\$ 518,799	\$ 97,000	\$ 615,799
Interest		\$ 141,964	\$ 89,697	\$ 231,661
<b>Total Expenditures:</b>	<b>\$ 6,492,485</b>	<b>\$ 4,644,269</b>	<b>\$ 1,802,446</b>	<b>\$ 12,939,200</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	<b>\$ 1,264,518</b>	<b>\$ (3,702,361)</b>	<b>\$ (1,743,974)</b>	<b>\$ (4,181,817)</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees			\$ 1,192,978	\$ 1,192,978
Bond Issuance				\$ -
Gain on Sale of Capital Assets		\$ 38,976.00		\$ 38,976
Transfers in	\$ 2,001,100	\$ 1,983,162	\$ 684,685	\$ 4,668,947
Transfers (out)	\$ (2,216,639)	\$ (488,508)	\$ (100,000)	\$ (2,805,147)
<b>Total other financing sources and (uses)</b>	<b>\$ (215,539)</b>	<b>\$ 1,533,630</b>	<b>\$ 1,777,663</b>	<b>\$ 3,095,754</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,048,979</b>	<b>\$ (2,168,731)</b>	<b>\$ 33,689</b>	<b>\$ (1,086,063)</b>
Fund balances - beginning of year	\$ 1,498,962	\$ 3,650,933	\$ 1,727,155	\$ 6,877,050
<b>Fund balances - end of year</b>	<b>\$ 2,547,941</b>	<b>\$ 1,482,202</b>	<b>\$ 1,760,844</b>	<b>\$ 5,790,987</b>

## GENERAL FUND RESERVES

Santaquin City places a high priority each year to grow the City's operational reserves to ensure adequate coverage during down turns in the economy. As mentioned the State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 35% of budgeted revenues less qualifying transfers ([Utah State Code 10.6.116](#)). As of June 30<sup>th</sup>, 2020, the General Fund reserves sit at 32.8% as shown in the Statement of Revenues, Expenditures, and Changes in Fund Balance on the previous page.

From 2010 to 2021, Santaquin City has grown its General Fund Reserves by \$2,469,122 or 3,132% from its low and is well equipped to handle unexpected or emergency expenditures, avoid short-term debt, secure the City's bond rating, and replace non-major capital assets. Revenue growth since 2016 has allowed for annual increases to General Fund reserves as illustrated in the following chart:



# REVENUES AND TAXATION

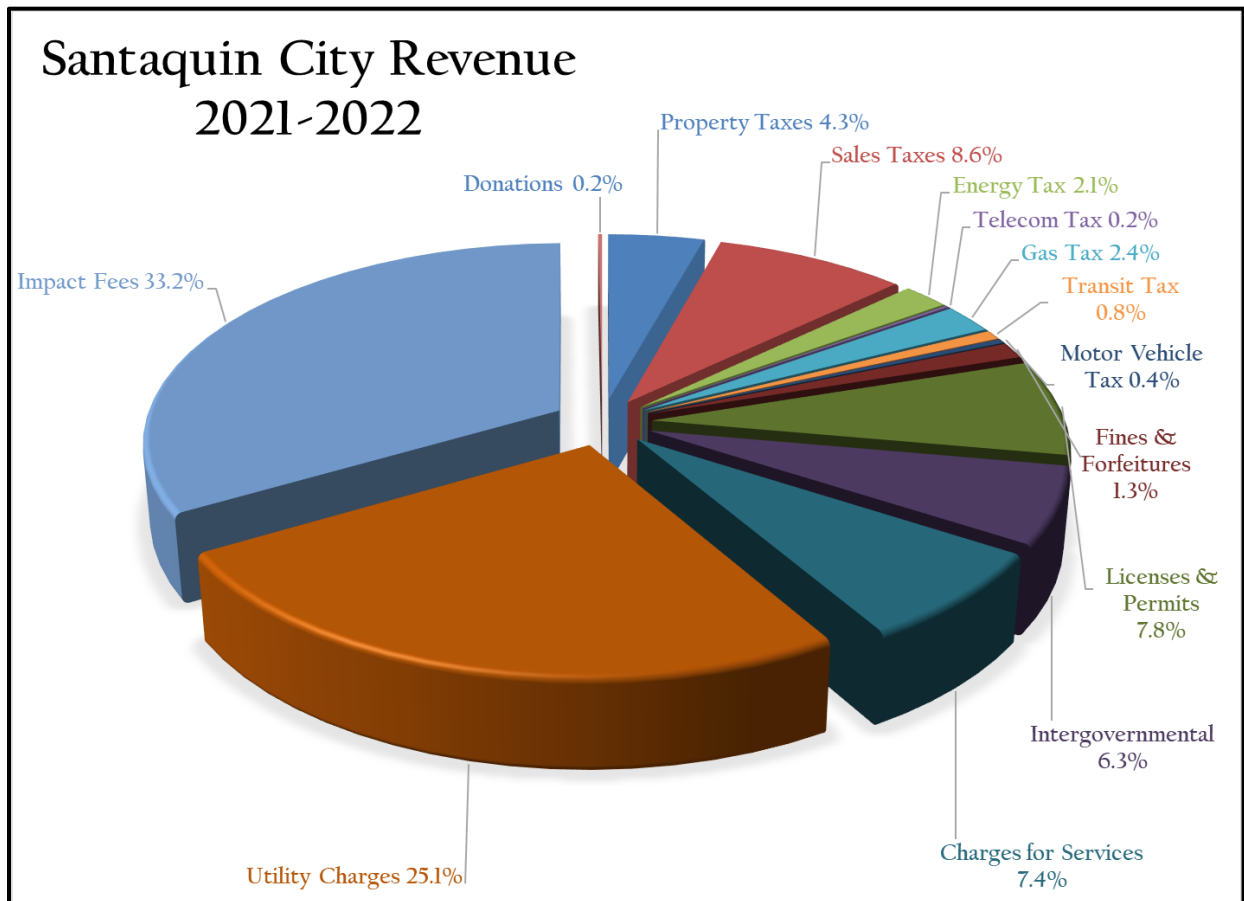
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## TAX LEVELS

The Fiscal Year 2021-2022 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2021-2022 is 0.001177 for General Operations and 0.000105 for the Library. As such, our Total Municipal Certified Tax Rate is 0.001282.

## CITYWIDE REVENUES

Santaquin City operations are funded through two categories of revenue: taxes and fees. Tax revenue goes into the governmental fund and is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. Fee revenue goes into the proprietary funds and generates revenue based on the services provided to residents on a user charge basis. The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects.

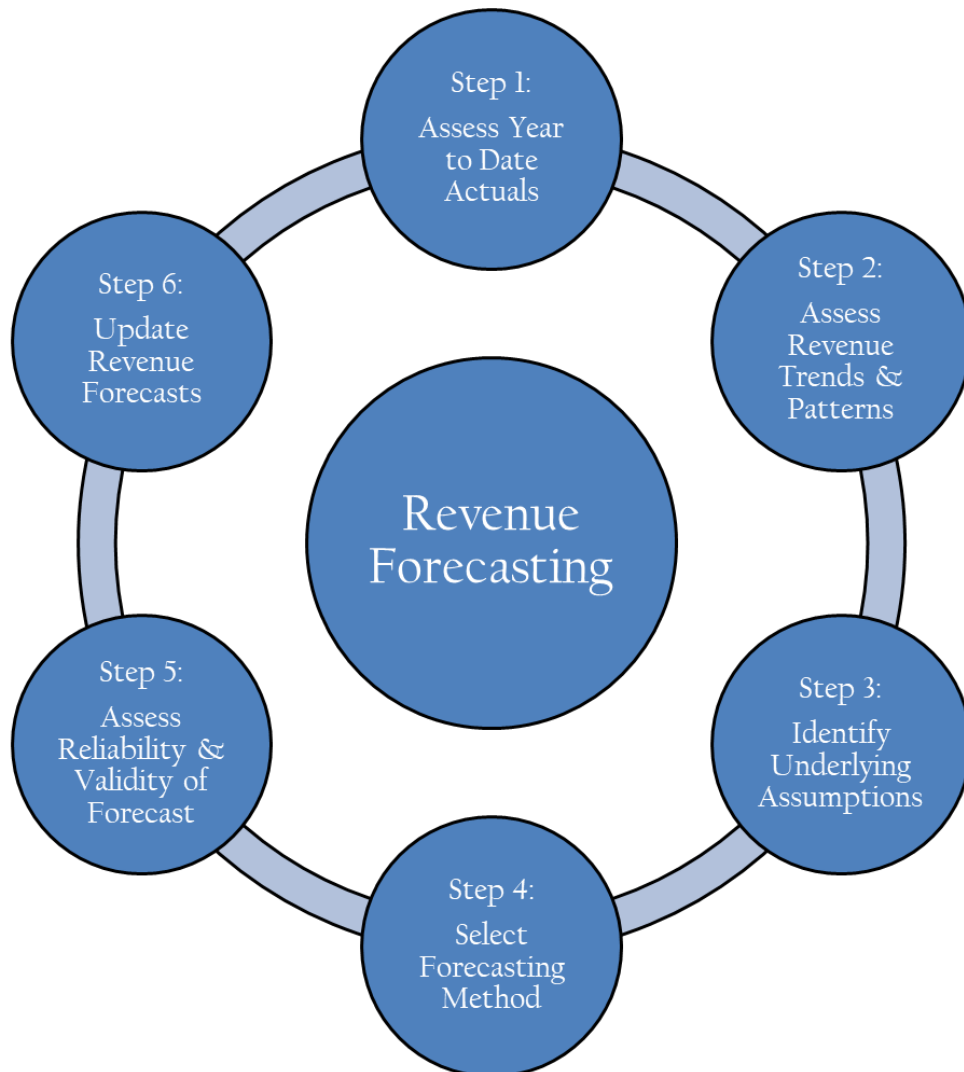


## REVENUE FORECASTING METHODOLOGY

When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses qualitative and quantitative approaches to forecasting revenues that include, but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Department Operational Data
- National, State, and Local Policy Changes
- Comparing Revenue Collections Against Projections

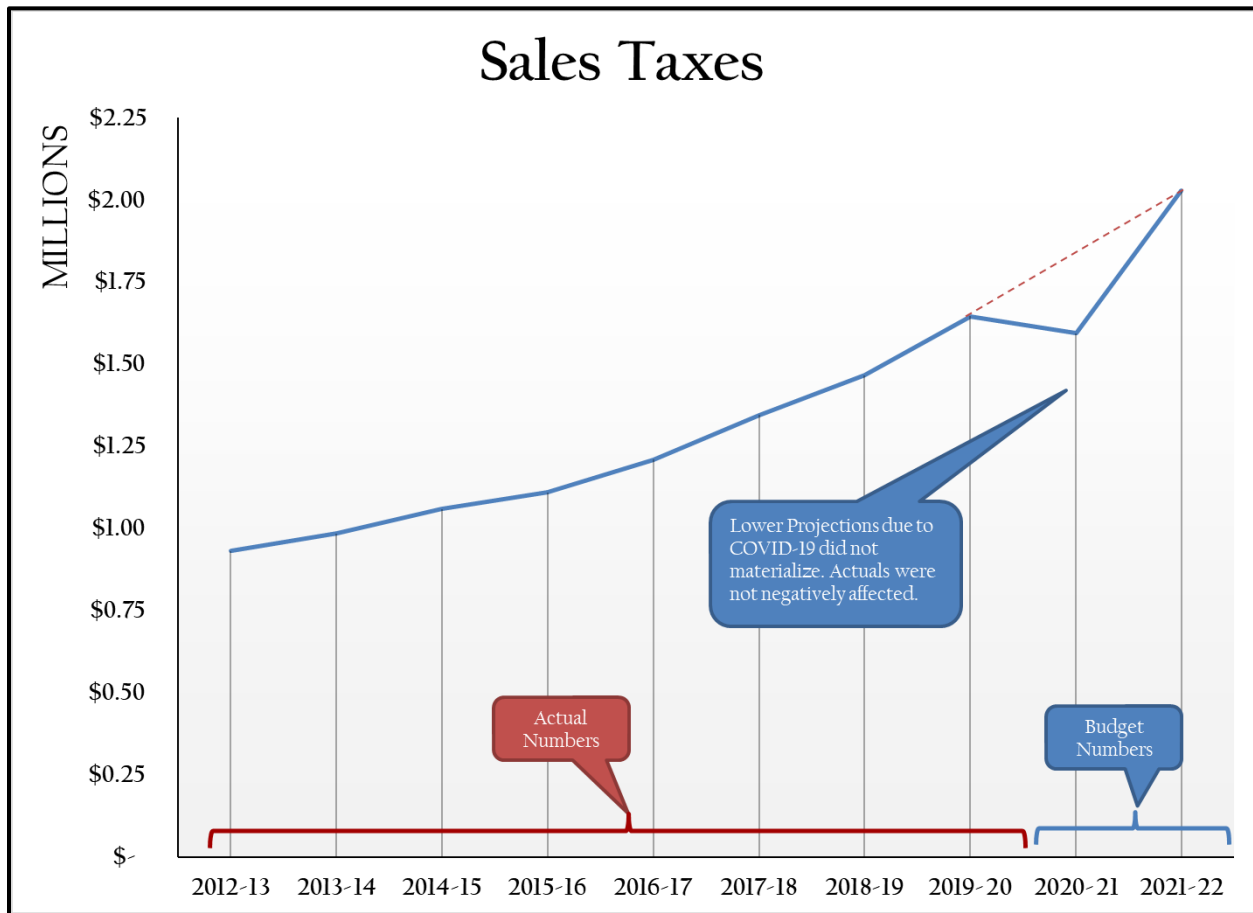
Using data from previous years, the current year, and the methodologies listed above, the City projects revenues for the upcoming fiscal year in the following process:



## SALES TAXES

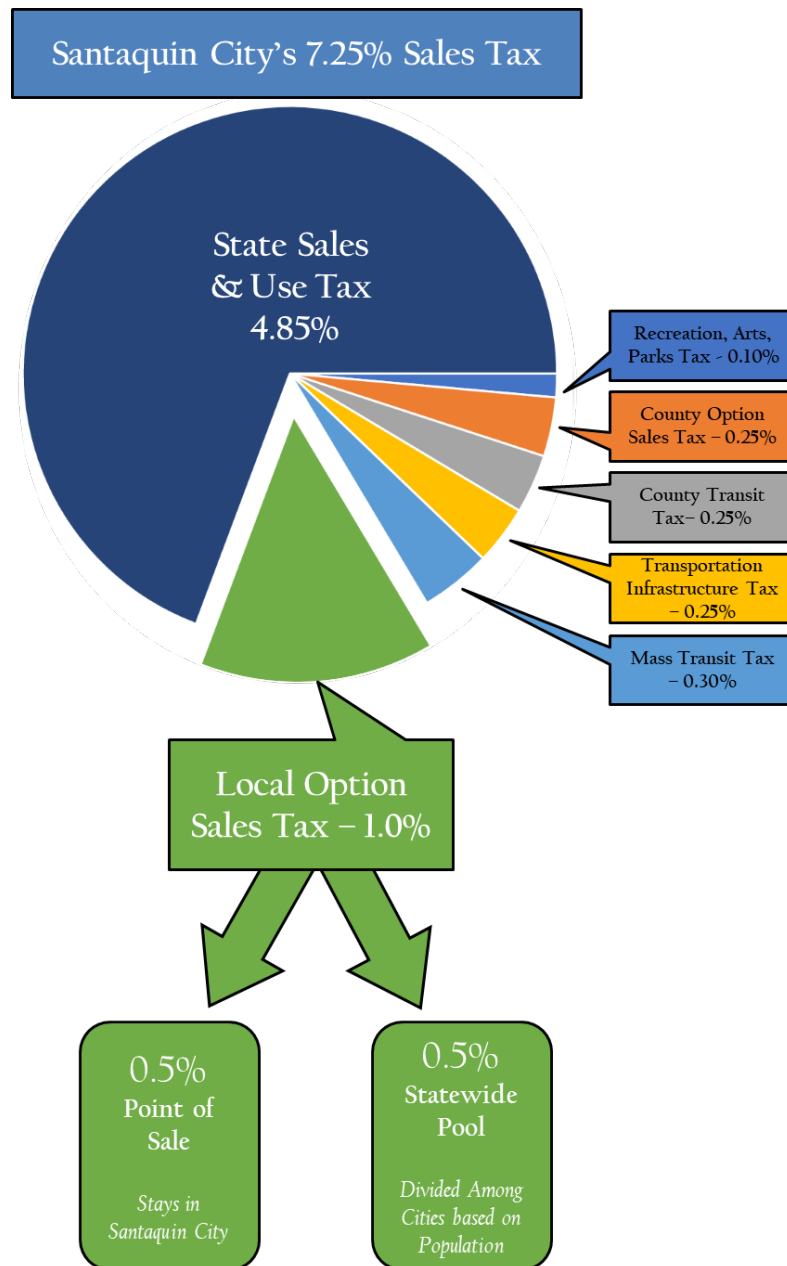
Sales tax has been an ever-growing source of revenue for the City representing a 75% growth rate since 2011. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 8.6% of the City's overall source of revenue as seen on the previous graph. Sales taxes held strong in FY2020-2021 during the COVID-19 pandemic thanks to Santaquin residents shopping local and the opening of the City's first large scale grocery store and are estimated to increase by 10.5% to approximately \$2.01M based on trend analysis.

Below is a trend graph of sales taxes actuals, what the City has *already* received, and budgeted, what the City estimates *they will* receive, figures from FY2012-2013 to FY2021-2022. To clarify, the sales tax numbers for FY2020-2021 and FY2021-2022 are budgeted figures and not actuals and the seen budgeted dip in sales tax revenues for this year did not materialize.



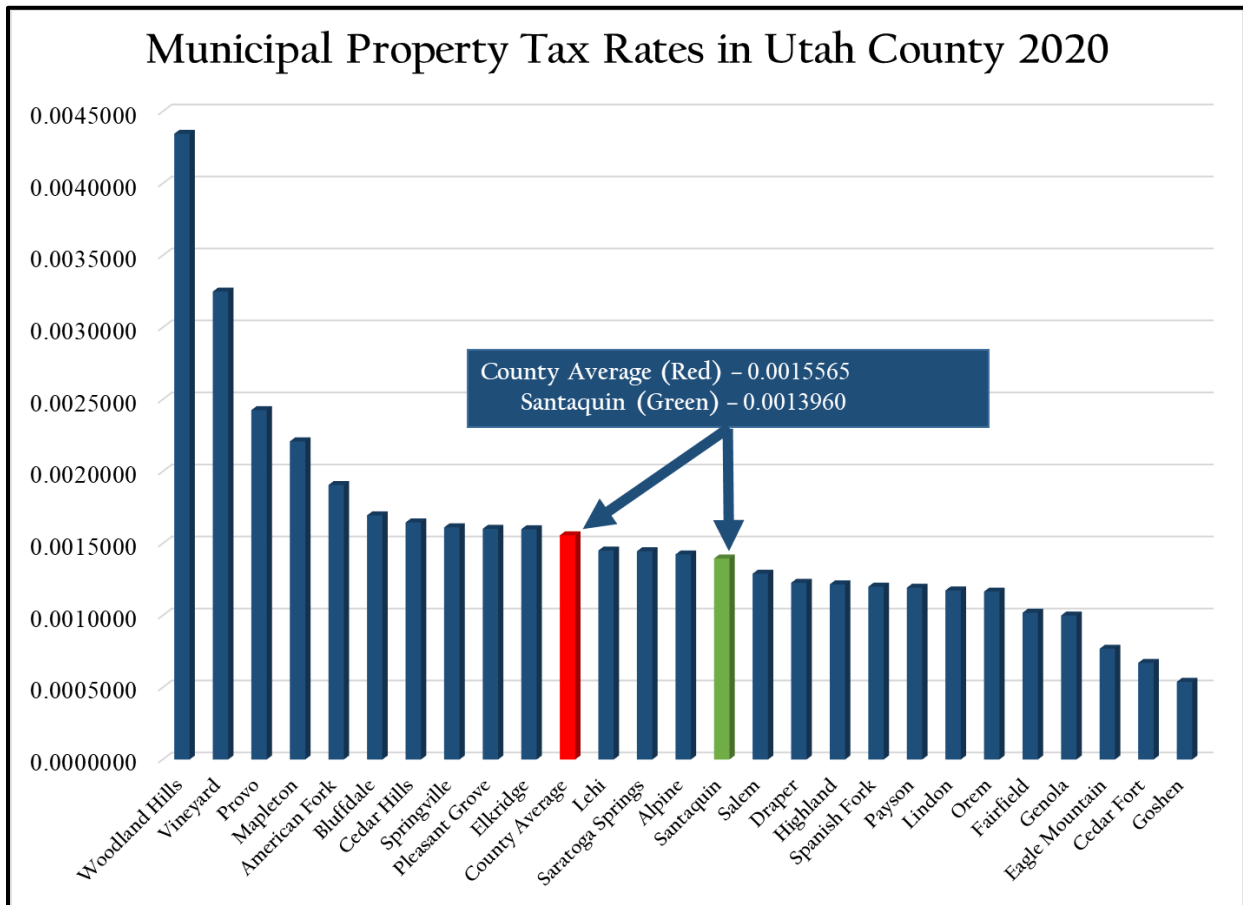
## SALE TAX DISTRBUTION

Santaquin City has a sales tax rate of 7.25% but not all those funds make it back to Santaquin. The infographic to the right shows that of the 7.25% sales tax collected, most of the funds go to the state, county, and to fund transportation infrastructure. Only about 1% of the total sales tax goes to municipalities to fund their general operations. In additions, the recently enacted Recreation, Arts, Parks (RAP) tax of 0.10% brings in funds restricted for recreation purposes only. Sales taxes are collected and distributed by the Utah State Tax Commission and are divided among local governments according to 1) point of sale transactions in Santaquin and 2) population. With the 2020 census data to be released sometime in 2021, Santaquin City's portion of the population-based sales tax distribution is expected to increase.



## PROPERTY TAXES

Property taxes in Santaquin City are a much smaller component of the City's overall revenue structure representing just 4.3% of total revenues. Santaquin City is not proposing a property tax increase for FY2021-2022. For FY2021-2022, Property Taxes are estimated by the Utah County Clerk's office to be \$906,437 for the General Fund and \$80,863 for the Library. This 10.7% increase reflects an average growth rate consistent with the City's increase in housing. In the FY2020-21 rate study, Santaquin City's property tax rate was shown to be below the average of all cities within Utah County as shown in the graph below.

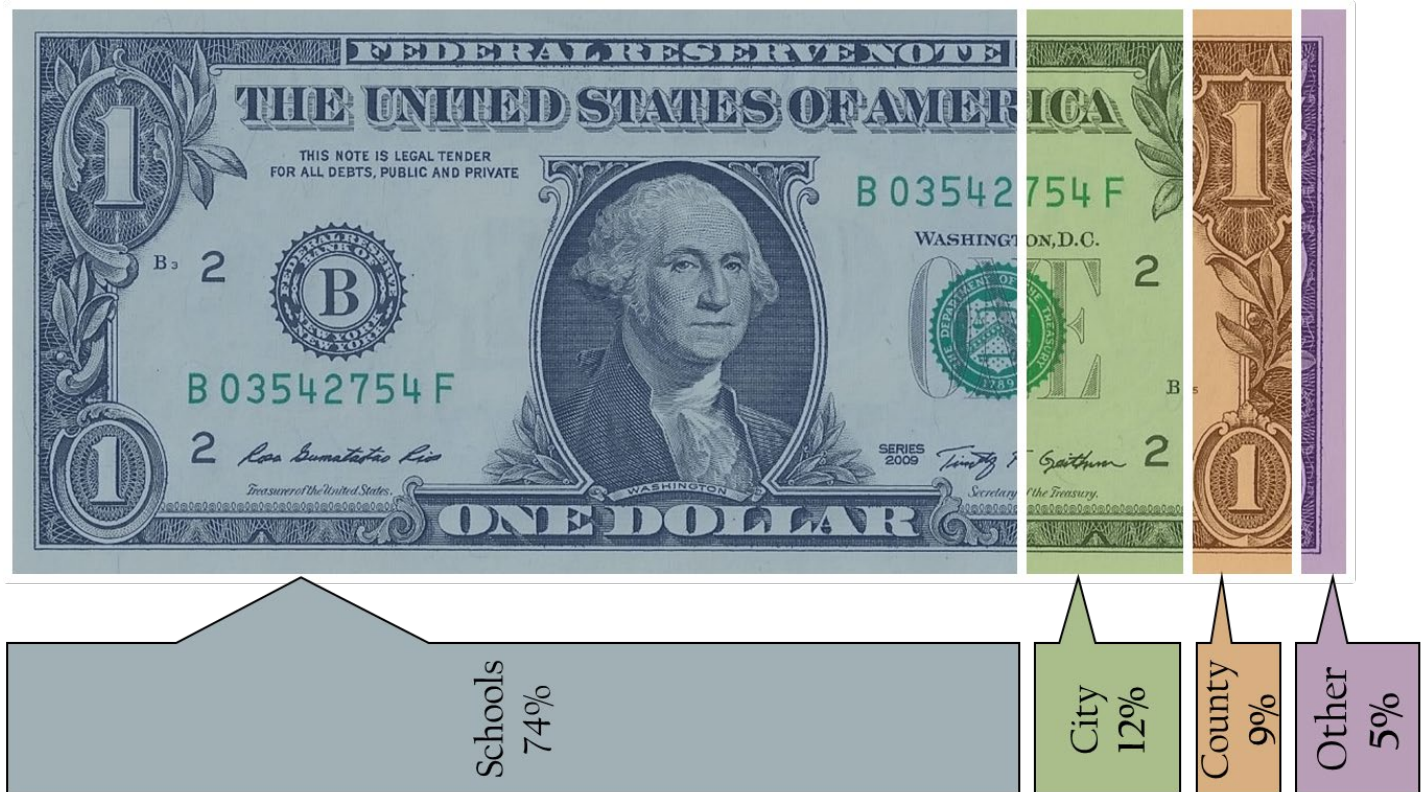


## PROPERTY TAX DISTRIBUTION

Below is a table of all the different property taxes that Santaquin resident pays based on property tax figures from as of June 30<sup>th</sup>, 2020, and do not reflect the updated property tax rates for all entities listed below as they were not available at the time writing.

Tax Rate	Tax Type
0.0013960	Santaquin City
0.0000860	State Charter School - Nebo
0.0086630	Nebo School District
0.0004000	Central Utah Water
0.0010410	Utah County
0.0001610	County Assessing
<b>0.0117470</b>	<b>Total Property Tax Rate</b>

While property tax is one of the main sources of income for cities, it should be noted that of all the property tax paid by the average resident, only 12% makes it back to the City level with most property tax going to the local school district. Of the smaller portions, 9% goes to Utah County, 3% to pay for water, 1% to Utah County for assessments and collections of property taxes, and finally 1% to Charter Schools within the Nebo School District. The graphic below illustrates this breakdown in relation to each dollar of property tax paid by Santaquin residents.





## UTILITY CHARGES

This year, 25.1% of total City revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents. 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 FY2021-2022, this reflects a 1.2% increase to base and user rates for Culinary Water, Pressurized Irrigation Water, Storm Water, Solid Waste and Sewer\* Fees. (\*The sewer base rate increase of \$20/month imposed in FY2011 is exempt from the annual COLA increase).

These adjustments, in combination with new home construction, will increase revenues as follows:

Service:	Revenue FY2020-2021	Projected Revenue FY2021-2022
Culinary Water	\$1,107,815	\$1,239,578
Pressurized Irrigation Water	\$947,081	\$1,057,609
Storm Water	\$43,565	\$46,500
Sanitary Sewer	\$1,858,584	\$1,972,962
Solid Waste	\$737,600	\$800,000
<b>Total:</b>	<b>\$4,694,645</b>	<b>\$5,116,649</b>

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

## IMPACT FEES

Impact Fees are one-time funds that are earmarked for specific capital projects for which they were collected, and their intended purpose is to mitigate the effects of new growth on existing infrastructure and its associated system capacity. Impact fees (new home construction fees) are estimated across all the enterprise funds are based upon a projection of 500 new homes to be constructed in FY2021-2022. Currently, Santaquin City charges impact fees for culinary water, pressurized irrigation water, sewer, storm drainage, public safety, transportation, and parks.

Once an impact fee is collected it can only be expended on projects outlined in each of the associated [impact fee type's master plan, impact fee analysis, and impact fee facilities plan](#) as required by Utah State Code [11-36a-301](#) & [11-36a-303](#). The use of impact fee funds are closely monitored and audited by the Office of the Utah State Auditor and an annual report of every impact fee dollar expended is required by Utah State Code [11-36a-601](#).

The timing of the projects as outlined in their respective Master Plans, Impact Fee Facilities Plans, and Impact Fee Analyses, are based upon actual impact fee receipts. This strategy ensures that fluctuations in the housing market will not affect the operational budgets outlined in the FY2021-2022 Budget. However, increases or decreases to the rate at which new housing is constructed may influence the timing of these projects.

# DEBT

Santaquin City utilizes two forms of debt instruments for investment into its capital infrastructure and equipment needs.

1. **Long-Term Debt** – Used for capital infrastructure and is enacted in the form of bonds.
2. **Short-Term Debt** – Used for 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. The City currently enjoys a AA bond rating from Standard and Poor’s which is valuable in getting lower interest rates on bonds.

## CURRENT DEBT OBLIGATIONS & LIMITS

The bonded debt of the City is limited by the Utah Constitution ([Article XIV, Section 4](#)) to 8% of the value of taxable property. Of this percent, a maximum of 4% may be used for general purposes. The remaining 4% and any unused portion of the 4% available for general purposes up to the maximum 8% may be utilized for water and/or sewer purposes.

General	Description	Original Amount	FY 2021-2022 Payment	Balance as of 6/30/2022	Maturity Date
	2015 Pumper Lease	\$446,032	\$54,550	\$103,058	06/24/2024
2018 SCBA Lease	\$192,325	\$27,475	\$75,348	09/26/2025	
2018 Road Bond	\$4,300,000	\$480,046	\$3,118,000	07/15/2028	
2020 City Hall Bond	\$6,655,000	\$413,730	\$6,115,000	06/15/2040	
2021 Equipment Lease	\$730,000	\$187,592	\$550,511	06/08/2025	
<b>Total:</b>	<b>\$12,323,357</b>	<b>\$1,163,393</b>	<b>\$9,961,917</b>		

Water & Sewer	Description	Original Amount	FY 2021-2022 Payment	Balance as of 6/30/2022	Maturity Date
	2011A-1 Sewer Bonds	\$6,034,000	\$375,280	\$3,087,000	01/01/2031
2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,487,240	02/15/2052	
2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	01/01/2033	
2018 Water Bond	\$3,441,000	\$186,080	\$1,541,000	01/01/2039	
2021 Water Bond	\$9,015,000	\$574,205	\$8,500,506	03/01/2041	
<b>Total:</b>	<b>\$22,302,000</b>	<b>\$1,271,417</b>	<b>\$16,515,746</b>		

## COMPUTATION OF LEGAL DEBT MARGIN – JUNE 30, 2021

Assessed Valuation of Real Property:	\$770,125,083
Legal Debt Limit:	<u>x</u> <u>4%</u>
	\$30,805,003

Below is a summary table of the City’s current debt obligations compared to the legal limits for both general debt and water and sewer related debt. For debt amortization schedules please click [here](#) for appendix C.

	<u>General – 4%</u>	<u>Water &amp; Sewer – 4%</u>	<u>Total – 8%</u>
Legal Debt Limit	\$30,805,003	\$30,805,003	\$61,610,006
Current Debt	\$9,961,917	\$16,515,746	\$26,477,633

Source: Utah County Auditor’s Office

## DESCRIPTION & PURPOSE OF CURRENT DEBT OBLIGATIONS

### General Fund Debt:

2021 Equipment 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.

2020 City Hall Bond – After a year of architectural design, construction began in June of 2021 and is expected to be completed in 2022. The project is financed with a sales tax revenue bond is designed to help expand the capacity of the police, fire, community development, and administrative services departments all currently share the public safety building located at 275 West Main Street. A new City Hall will also serve as the heart of the community with gathering space for recreation classes and the seniors.

2018 SCBA Fire – Similar to the Vehicle Rotation Program the City carries out 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.

## Enterprise Fund Debt:

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 Bioreactor (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 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 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.

2021 Water (Culinary & Irrigation) Bond – Currently, the Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems draw their water from the same culinary water tank and source. By constructing a pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued and both water systems will be enhanced. A revenue bond from the City's pressurized irrigation system will be utilized to fund this project and will be paid for by pressurize irrigation system impact fees generated from new home construction. Funding and design are anticipated to commence in July of 2021 with construction follow over the 2021-22 winter months. Note: Santaquin City is contractually obligated to provide additional water storage capacity to the Summit Ridge Development.

# CAPITAL EXPENDITURES

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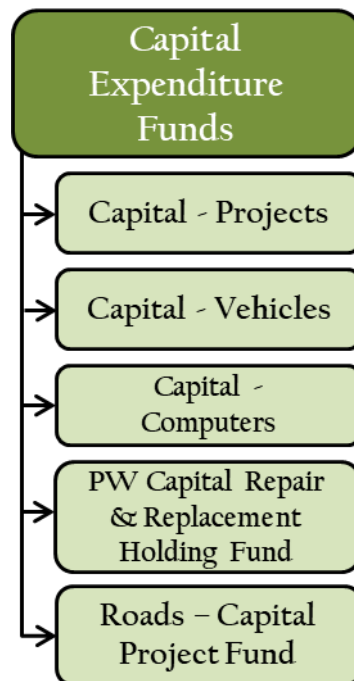
## INTRODUCTION

Capital Assets are defined as any City asset with:

1. Value of \$5,000 or more  
AND
2. Useful life of 5 years or more

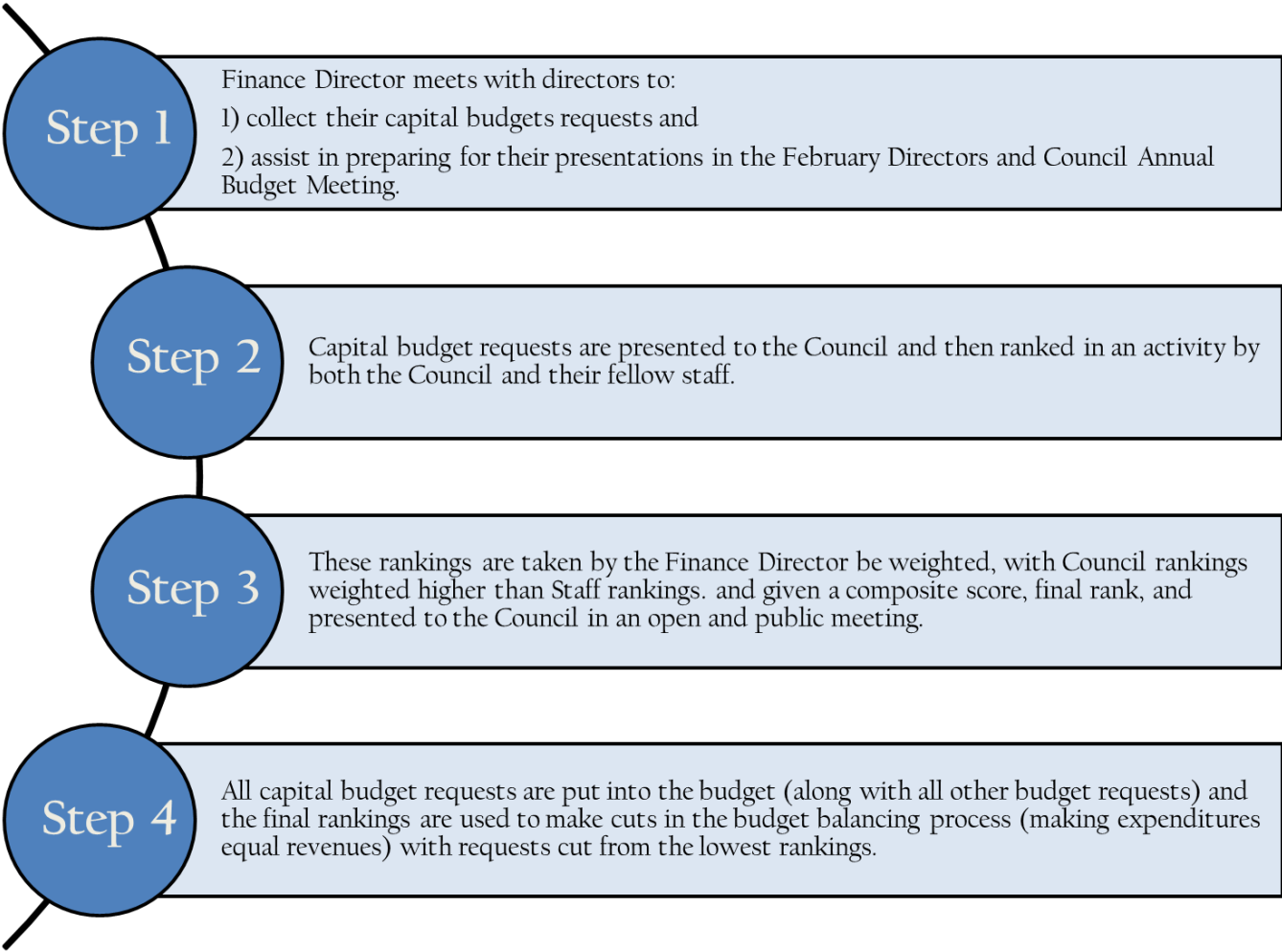
Capital expenditures are defined as the improvement, construction, or acquisition of *any* capital asset.

The different type of Capital Expenditure Funds, found below, illustrates the different types of capital expenditures made by the City. Not all capital expenditures are accounted for in the Capital Expenditure Funds, certain equipment, for example, when it does not quite fit into the fund categories shown to the right may be accounted for in a department's operational fund where there are designated Capital Expenditure appropriation accounts. To see the City's fund structure, click the Capital Expenditure Funds figure below.



PROCESS FOR FUNDING

The process of deciding of how and what capital expenditures get funded is built right into the budget process and is illustrated in the figure below. For a review of the full budget process, you can click the link [here](#).



## FUNDED CAPITAL EXPENDITURE ITEMS

Below is a schedule of the funded capital expenditure items in their ranked order as explained in the Process for Funding section. The funding source for all expenditures is the General Fund matching the total cost for each funded capital expenditure item.

Rank	Capital Asset	Department	Total Cost
1	Bullet Proof Vests & Body Cameras	Police	\$ 5,000
2	Hand Gun Replacement	Police	\$ 11,250
3	Riot Gear	Police	\$ 5,000
4	Trench Box	Public Works	\$ 8,000
5	Sprinkler Clocks	Public Works	\$ 10,000
6	Large Mower	Public Works	\$ 13,000
7	GPS Data Collector	Engineering	\$ 10,000
8	High Pressure SCBA Compressor	Fire	\$ 55,000
9	Valve Exerciser	Public Works	\$ 6,000
10	Roller	Public Works	\$ 50,000
11	Battery Powered Fans	Fire	\$ 15,000
12	Library Book Return	Community Services	\$ 5,000
13	Mule	Public Works	\$ 12,000
14	MXU's	Public Works	\$ 45,000
15	Parkour Tumbling Mats	Community Services	\$ 5,000
16	4 Foul Polls (Ballfields)	Public Works	\$ 7,000
			\$ 262,250 Total

## FUNDED CAPITAL PROJECTS

Capital projects are defined as any improvements or acquisitions of major facilities with a useful life of at least five years that includes improvements such as roads, bridges, buildings, and land. The funding sources are the revenues funds the project pulls from and funding uses are the funds that the projects are paid out of. The following is a list of current capital projects.

### Carry Over Projects from FY2020-2021:

- New City Hall – \$7.1M
  - Funding Sources: General Fund
  - Funding Uses: General Fund
  - Description: After a year of architectural design, construction began in June of 2021 and is expected to be completed in 2022. The project is financed with a sales tax revenue bond.

- **Center Street Storm Drainage Project – \$315K**
  - **Funding Sources:** CDBG Grant & General Fund
  - **Funding Uses:** Capital Projects Fund
  - **Description:** Community Development Block Grant (CDBG) Funded project that will extend storm drainage facilities (e.g., curb, gutter, and asphalt) along Center Street from Main Street to 100 North Street.
  
- **400 E 450 S Storm Drainage Project – \$50K**
  - **Funding Sources:** CDBG Grant & General Fund
  - **Funding Uses:** Capital Projects Fund
  - **Description:** Community Development Block Grant (CDBG) Funded project that will extend storm drainage facilities (e.g., curb, gutter, and asphalt) along Center Street from Main Street to 100 North Street.
  
- **Centennial Park – Utah Jazz Basketball Court – \$103K**
  - **Funding Sources:** Donations, Grants, & General Fund
  - **Funding Uses:** Capital Projects Fund
  - **Description:** Partially funded by a grant from the Utah Jazz as well as donations from Shawn Bradley and the Beehive Drive, this basketball facility is a welcome addition to Centennial Park in the core of Santaquin City.

**New Projects in FY2021-2022:**

- **Main Street Widening & Improvements – \$4.4M**
  - **Funding Sources:** UDOT & General Fund
  - **Funding Uses:** Capital Projects Fund
  - **Description:** This federally funded and locally managed project, will continue the widening of US-6 Main Street from 300 East to 100 West. This is the fourth of a five-phase project that will provide four travel lanes, one turning lane, and parking on both the north and south side of Santaquin City’s Main Street. While funding is available for this project in FY2021-22, there is a high probability that Phase 4 and Phase 5 (100 West to 500 West) may be consolidated into a single project that would be postponed 12-24 months in order to minimize the construction impacts to our residents while minimizing mobilization, construction and design costs.
  
- **Cemetery Expansion Phase II – Center Street Access – \$37K**
  - **Funding Sources:** General Fund
  - **Funding Uses:** Capital Projects Fund
  - **Description:** Efforts continue to expand the Santaquin Cemetery by continuing the paved access into the western expansion area while also providing a decorative vehicular access point off Center Street. In FY2020-21, Santaquin City purchased property for the future construction of a maintenance/equipment shed and staging



area. This will allow for beautification and expansion of the cemetery into the City's current staging area at the corner of 300 South and Center Street.

- **Construction of a Summit Ridge P.I. Water Tank & Booster Pump – \$7.2M**
  - **Funding Sources:** Water & P.I. Impact Fee Funds
  - **Funding Uses:** Water & P.I. Enterprise Funds
  - **Description:** Currently, the Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems draw their water from the same culinary water tank and source. By constructing a pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued and both water systems will be enhanced. A revenue bond from the City's pressurized irrigation system will be utilized to fund this project and will be paid for by pressurize irrigation system impact fees generated from new home construction. Funding and design are anticipated to commence in July of 2021 with construction follow over the 2021-22 winter months. Note: Santaquin City is contractually obligated to provide additional water storage capacity to the Summit Ridge Development.
- **Harvest View Sports Park – Phase II – \$2M**
  - **Funding Sources:** Parks Impact Fee Fund
  - **Funding Uses:** Capital Project Fund
  - **Description:** Santaquin City's regional park development will continue at the Harvest View Sports Park with the construction a very large parking lot, eight illuminated pickleball courts, playground facility, concession stand, additional bathroom facilities as well as landscaping improvements. Construction will commence in the Summer of 2021 with anticipated completion in the late fall or early spring of 2022.
- **Updates of Parks Master Plan – \$80K**
  - **Funding Sources:** Parks Impact Fee Fund
  - **Funding Uses:** Parks Impact Fee Fund
  - **Description:** With the tremendous population growth wave coming to Santaquin City, new parks and recreation venues are needed throughout our community. There are many desired facilities from the development of a regional recreational and irrigation pond park built in partnership with the Summit Creek Irrigation Company to the Illumination of the Baseball Fields at Orchard Hills are anticipated additions to an updated Santaquin Parks Master Plan. Neighborhood parks connected by a walkable trails network are also anticipated additions. This master plan update will continue Santaquin City's community engagement efforts in its overall development and will build upon the concepts and ideas generated from the Imagine Santaquin 2021 General Plan update.

- Updates of Active Transportation (Trails) Plan – \$50K
  - Funding Sources: Parks Impact Fee Fund
  - Funding Uses: Parks Impact Fee Fund
  - Description: From the Bountiful Shoreline Trail to the development of a community wide walkable trails network, the active transportation Plan is a \$50K grant funded project that will evaluate all active transportation needs and opportunities with Santaquin City.

## CAPITAL PROJECT EFFECT ON OPERATING COSTS

While the term capital project can imply a wide range of projects that are one-time expenditures, it is important for the City to consider what reoccurring or operational costs may come with each project. When capital assets such as roads, pipes, gutters, curbs, and sidewalks get built it is important for Santaquin City to forecast the maintenance or upkeep needed that it would require and how that will affect the City's operating budget. For a review of capital assets, click [here](#).

On the following page is a description and quantification, based on best estimates from City staff, on how specific nonrecurring capital projects will affect the City's current and future operating budget.

## Capital Projects Effects on Operating Costs

Department	Project	Long-Term Operating Impact	Capital Costs	FY2021- 2022	FY2022- 2023	FY2023- 2024	FY2021- 2025	FY2021- 2026	5-Year Total
Administration	City Hall Construction	20 additional hours of janitorial work and utilities	\$ 7,100,000	\$ 27,480.00	\$ 28,167.00	\$ 28,871.18	\$ 29,592.95	\$ 30,332.78	\$ 144,443.91
Storm Drainage	Center Street Storm Water Project	No Impact	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drainage	400 E. 450 S. Storm Water Project	Maintenance	\$ 50,000	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 800.00
Parks	Centennial Basketball Court (Grant Funded)	Court maintenance	\$ 75,000	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 800.00
Streets	300 West (East Side) Road Widening Project	Road maintenance	\$ 200,000	\$ 22.50	\$ 250.00	\$ 275.00	\$ 300.00	\$ 300.00	\$ 1,350.00
Cemetery	Cemetery Expansion Phase II - Center Street Access	Road maintenance	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00
Water & P.I.	Summit Ridge Water Tank & Booster Pump	Maintenance	\$ 7,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Harvest View Sports Park	Field & Grounds Maintenance	\$ 2,000,000	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 5,000.00
Parks	Parks Master Plan Update	No Impact	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Transportation Plan Update or Active	No Impact	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>\$ 16,872,000</b>				<b>\$ 28,705</b>	<b>\$ 29,817</b>	<b>\$ 30,546</b>	<b>\$ 31,293</b>	<b>\$ 35,533</b>	<b>\$ 155,894</b>

# LONG-RANGE OPERATING FINANCIAL PLANS

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## INTRODUCTION

Long-range financial planning combines financial forecasting, the process of projecting revenues and expenditures over a long-term period, with strategizing to help the City navigate future scenarios and challenges within its major operating funds which is defined below. These plans use assumptions about economic conditions, future spending scenarios, and other variables for staff and elected officials to consider the financial direction of the City over the long-term. Santaquin City forecasts all fund revenues and expenditures (see Major Funds Long-Term Operating Budget on next page) for all the major operating funds except for the General Fund which is also forecasted by department.

## STRATEGIC GOALS

Staff and elected leaders alike use the long-term operating budget to ensure revenues and expenditures in major funds are trending in an overall sustainable manner. In short, revenues must be able to sustain forecasted needs in personnel, capital assets, and maintenance of capital assets.

## ASSUMPTIONS

### Major Operating Funds

Santaquin City uses the Governmental Accounting Standards Board (GASB) definition of ‘major operating funds’ from [statement number 34](#) that says “Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities...are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds”. For a review of the City’s fund structure and explanations of governmental and enterprise funds click [here](#).

### Time Horizon

Santaquin City forecasts out over a time horizon of three years, not including the forecasted budget for the upcoming year.

### Forecasting Methodology

Santaquin City takes the actual revenues and expenditures for all major operating funds for the previous five years, calculates year over year percentage changes, and averages the percentage changes to get a five- year percentage change average. The five-year percentage change average is then used in a [simple linear regression forecasting model](#) that considers available economic data to get projected budgets for all major operating funds for the three fiscal years beyond the upcoming fiscal year ending June 30<sup>th</sup>, 2022.

# Major Funds Long-Term Operating Budget

Description	Actuals (2020-2021)	Projected Budget (2021-2022)	Projected Budget (2022-2023)	Projected Budget (2023-2024)	Projected Budget (2024-2025)	Projected % Increase	Projected \$ Increase
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
TOTAL TAXES	\$3,437,059	\$3,747,467	\$4,057,278	\$4,392,702	\$4,755,855	38.37%	\$1,318,796
TOTAL LICENSES AND PERMITS	\$1,314,865	\$1,828,700	\$1,979,882	\$2,143,563	\$2,320,776	76.50%	\$1,005,911
TOTAL INTERGOVERNMENTAL REVENUE	\$498,400	\$562,500	\$609,003	\$659,351	\$713,860	43.23%	\$215,460
TOTAL CHARGES FOR SERVICES	\$1,258,764	\$1,207,377	\$1,307,193	\$1,415,261	\$1,532,264	21.73%	\$273,500
TOTAL FINES AND FORFEITURES	\$327,500	\$302,500	\$327,508	\$354,584	\$383,898	17.22%	\$56,398
TOTAL INTEREST	\$125,700	\$18,200	\$19,705	\$21,334	\$23,097	-81.63%	-\$102,603
TOTAL MISCELLANEOUS REVENUE	\$42,000	\$43,500	\$47,096	\$50,990	\$55,205	31.44%	\$13,205
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,475,000	\$1,500,000	\$1,624,008	\$1,758,268	\$1,903,628	29.06%	\$428,628
<b>TOTAL FUND REVENUES</b>	<b>\$8,479,288</b>	<b>\$9,210,244</b>	<b>\$9,971,674</b>	<b>\$10,796,053</b>	<b>\$11,688,585</b>	<b>37.85%</b>	<b>\$3,209,297</b>
<b>EXPENDITURES:</b>							
TOTAL LEGISLATIVE	\$92,281	\$128,627	\$139,261	\$150,774	\$163,239	76.89%	\$70,958
TOTAL COURT	\$416,314	\$521,308	\$564,406	\$611,066	\$661,584	58.91%	\$245,270
TOTAL ADMINISTRATION	\$620,734	\$829,307	\$897,868	\$972,096	\$1,052,462	69.55%	\$431,728
TOTAL ENGINEERING DEPT	\$390,556	\$427,851	\$463,222	\$501,518	\$542,979	39.03%	\$152,423
TOTAL GENERAL GOVERNMENT BUILDINGS	\$141,918	\$120,478	\$130,439	\$141,222	\$152,897	7.74%	\$10,979
TOTAL POLICE	\$2,006,465	\$2,173,807	\$2,353,521	\$2,548,091	\$2,758,747	37.49%	\$752,282
TOTAL STREETS	\$299,408	\$420,703	\$455,483	\$493,139	\$533,908	78.32%	\$234,500
TOTAL SANITATION	\$473,600	\$559,010	\$605,224	\$655,260	\$709,431	49.80%	\$235,831
TOTAL BUILDING INSPECTION	\$403,172	\$439,768	\$476,125	\$515,487	\$558,103	38.43%	\$154,931
TOTAL PARKS	\$228,943	\$414,190	\$448,432	\$485,505	\$525,643	129.60%	\$296,700
TOTAL CEMETERY	\$122,653	\$210,427	\$227,823	\$246,658	\$267,049	117.73%	\$144,396
TOTAL PLANNING & ZONING	\$344,898	\$373,053	\$403,894	\$437,284	\$473,436	37.27%	\$128,538
TOTAL DEBT SERVICE	\$99,542	\$413,730	\$447,934	\$484,966	\$525,059	427.47%	\$425,517
TOTAL TRANSFERS	\$2,830,804	\$2,177,984	\$2,358,042	\$2,552,987	\$2,764,048	-2.36%	-\$66,756
<b>TOTAL FUND EXPENDITURES</b>	<b>\$8,471,288</b>	<b>\$9,210,244</b>	<b>\$9,971,674</b>	<b>\$10,796,053</b>	<b>\$11,688,585</b>	<b>37.98%</b>	<b>\$3,217,297</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>	<b>-\$8,000</b>
<b>WATER - ENTERPRISE FUND</b>							
TOTAL FUND REVENUES	\$1,614,444	\$2,296,092	\$2,485,915	\$2,691,431	\$2,913,937	80.49%	\$1,299,493
TOTAL FUND EXPENDITURES	\$1,614,444	\$2,296,093	\$2,485,915	\$2,691,431	\$2,913,937	80.49%	\$1,299,493
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>SEWER FUND - ENTERPRISE FUND</b>							
TOTAL FUND REVENUES	\$2,228,292	\$2,431,137	\$2,632,124	\$2,849,727	\$3,085,320	38.46%	\$857,028
TOTAL FUND EXPENDITURES	\$2,228,292	\$2,431,136	\$2,632,124	\$2,849,727	\$3,085,320	38.46%	\$857,028
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>							
TOTAL FUND REVENUES	\$1,159,466	\$1,425,104	\$1,542,921	\$1,670,477	\$1,808,579	55.98%	\$649,113
TOTAL FUND EXPENDITURES	\$1,159,466	\$1,425,104	\$1,542,920	\$1,670,477	\$1,808,579	55.98%	\$649,113
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

# FUNCTIONAL AREAS OVERVIEW

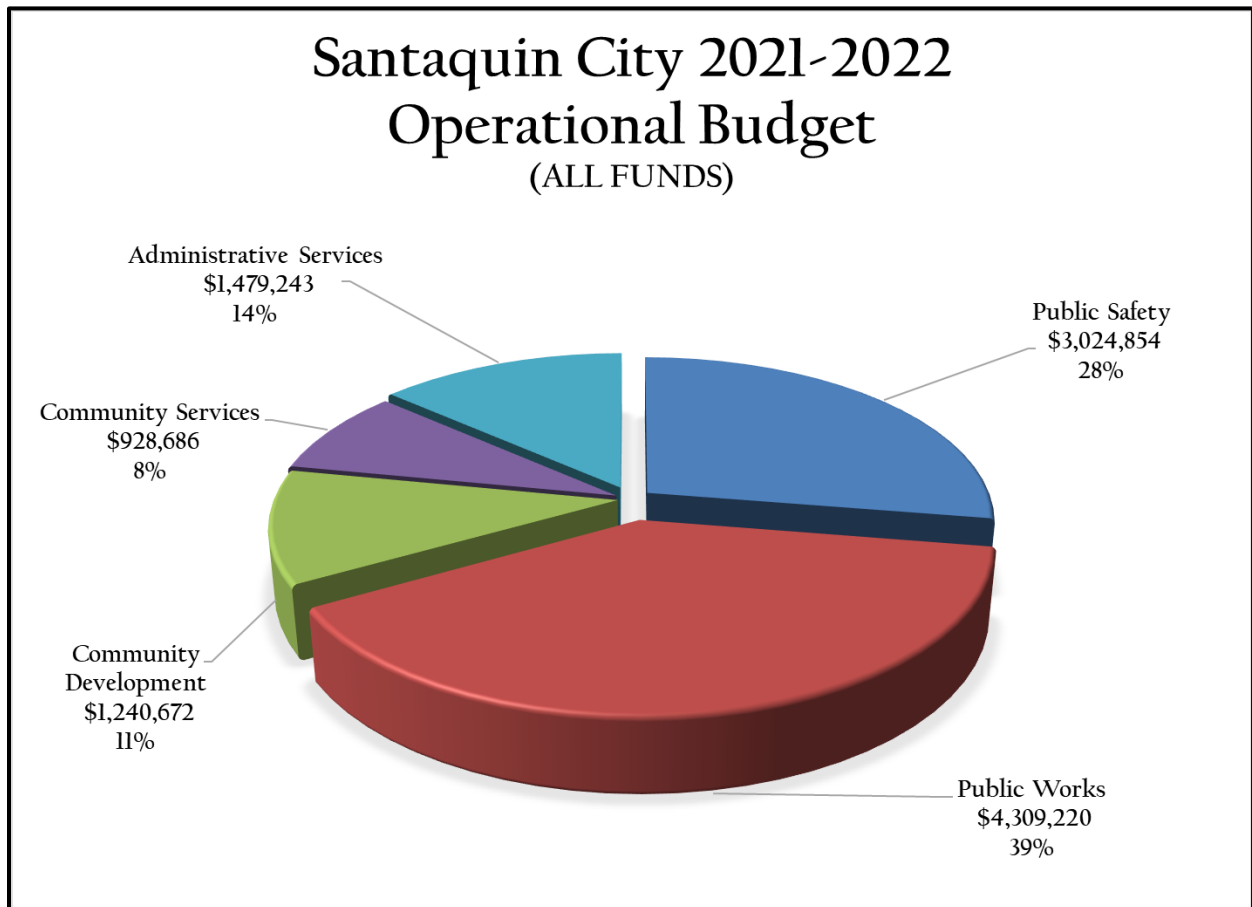
# INTRODUCTION

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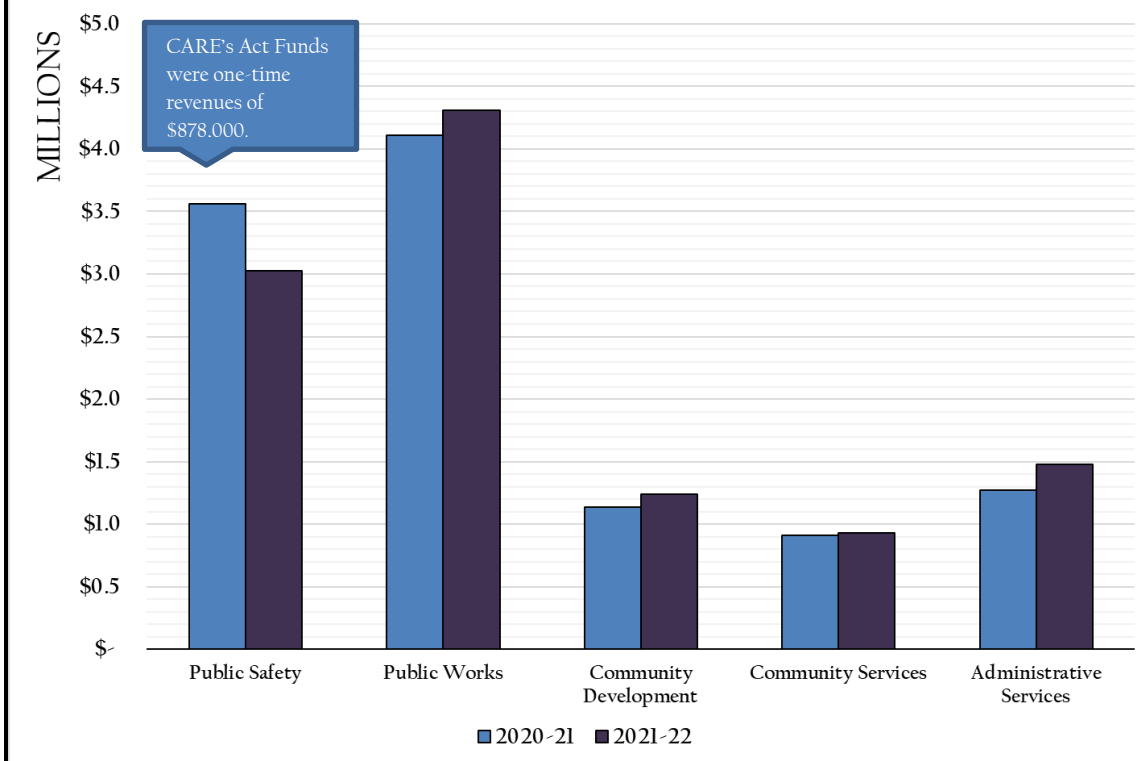
The City is broken into five Functional Areas that include Public Safety, Public Works, Community Development, Community Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by one or more Functional Area Directors (see Organizational Chart). The next section will outline the operational budgets and budget trends of each Functional Area.

## BUDGET OVERVIEW

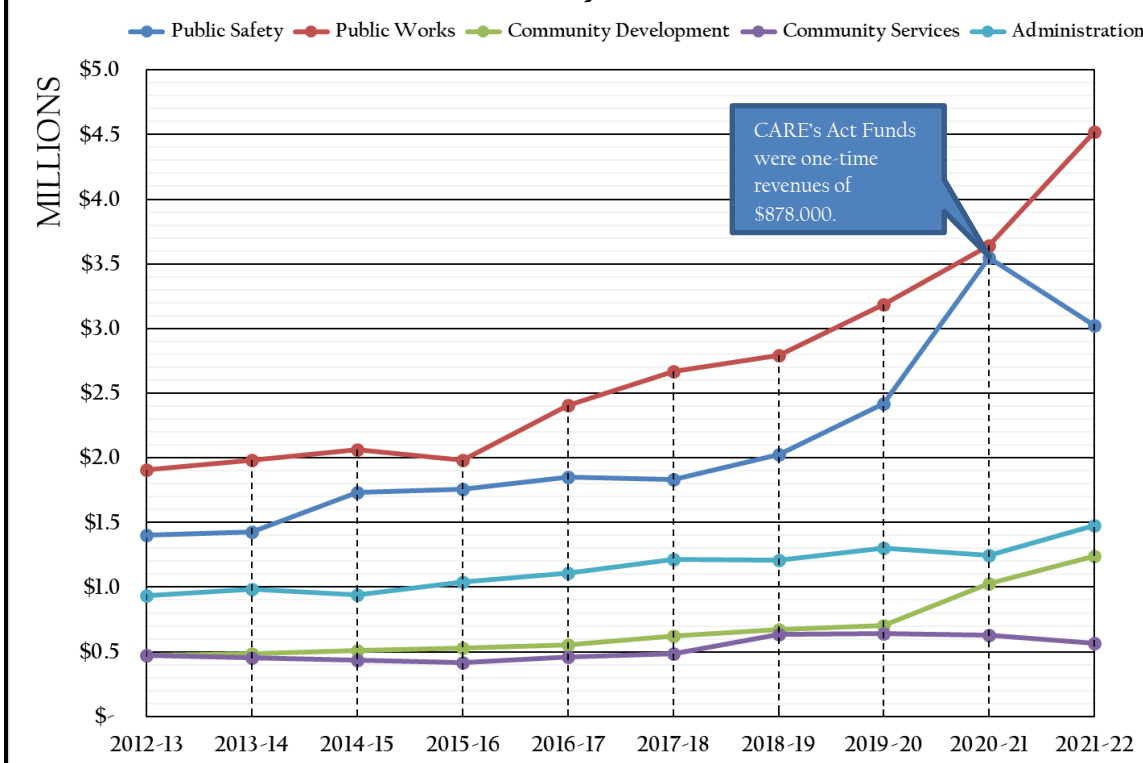
Below are graphics that give an overview of the FY2021-2022 budget for each of the five Functional Areas as well as trend analysis of the growth in each area.



## Year over Year by Functional Area



## 10-Year Growth by Functional Area

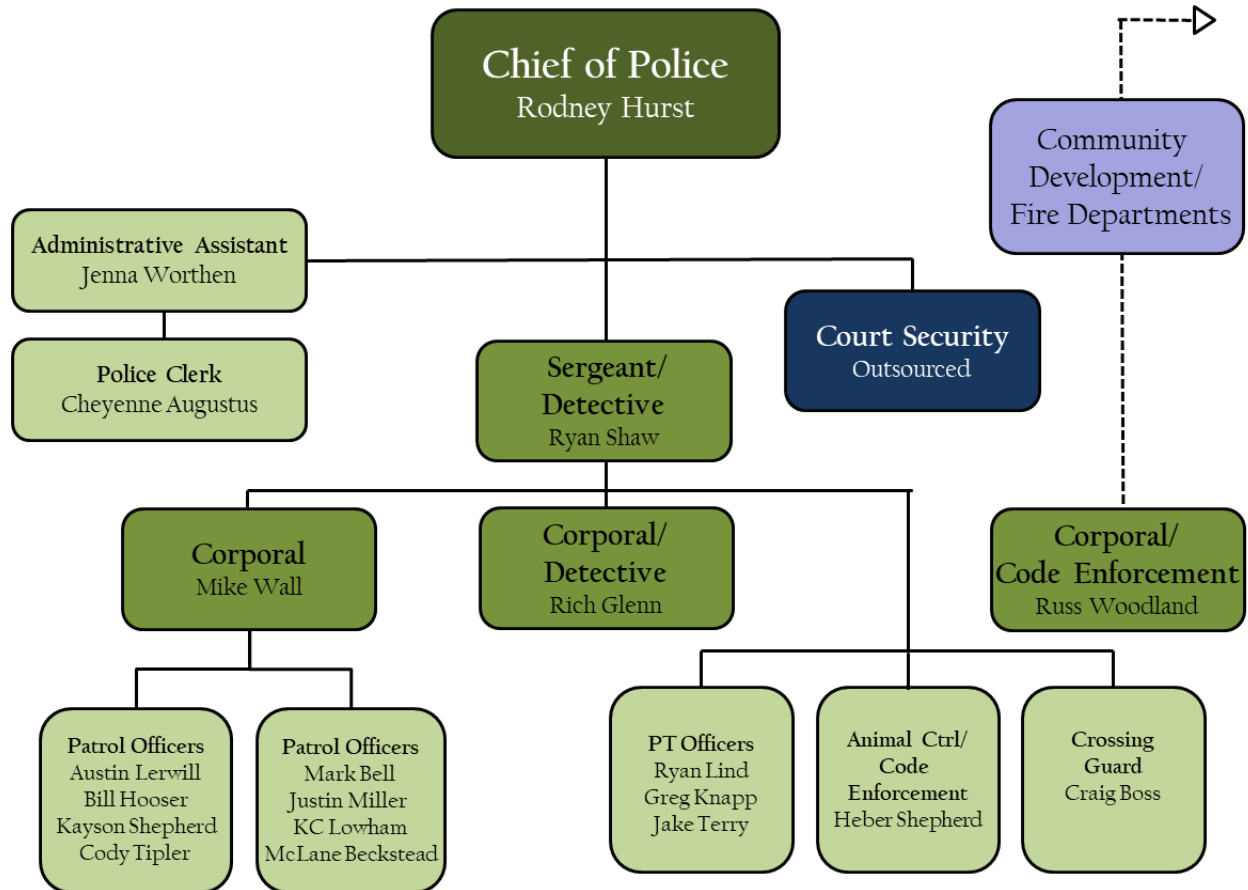




# PUBLIC SAFETY – POLICE

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## ORGANIZATIONAL CHART



## DEPARTMENT DESCRIPTION

The Police Department enforces the local, state, and federal laws, both criminal and civil, within Santaquin City to ensure the safety and wellbeing of its residents.

## MISSION STATEMENT

We seek to provide a safe environment for life and property within Santaquin City through quality service.

## PERFORMANCE METRICS

For a more comprehensive review of Police Department metrics and activities please click [here](#) for their 2020 Annual Report.

### Activity Summary 2020

<b>Total Police Service Calls</b>	<b>8,333</b>
Avg Daily Police Service Calls	23
<b>Cases</b>	<b>3,573</b>
Avg Monthly Cases	298
Avg Daily Cases	10
<b>Crimes Against Person</b>	<b>431</b>
Homicide	0
Sex Offense	19
Assault	47
Child Abuse/Neglect	60
All Other Crimes Against Person	305
<b>Property Crimes</b>	<b>298</b>
Robbery	0
Fraud/Forgery/Financial Crime	38
Burglary	13
Vehicle Burglary	19
Motor Vehicle Theft	5
Theft	57
Arson	0
Vandalism	70
All Other Property Crime	96
<b>Domestic Violence</b>	<b>59</b>
<b>Arrests</b>	<b>470</b>
<b>Traffic</b>	<b>3,487</b>
Accidents	132
Stops	2,350
Citations	1,004
Fatalities	1
<b>DUI Arrests</b>	<b>51</b>

### Index Crimes

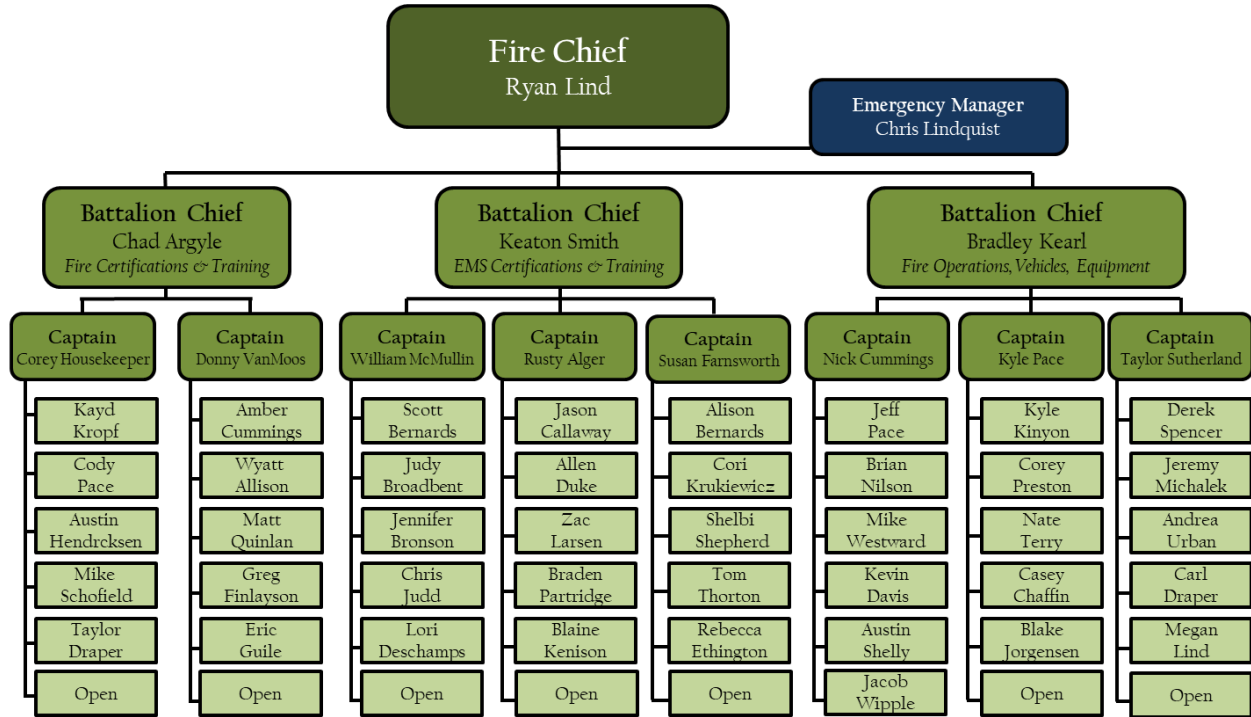
Type	2019	2020	Change
Homicide	1	0	-100%
Rape	4	3	-25%
Robbery	1	0	-100%
Aggravated Assault	3	3	0%
Burglary	11	12	9%
Larceny/Theft	60	57	-5%
Motor Vehicle Theft	3	5	67%
Arson	0	0	0%

### Top 10 Cases

Animal Call	575
Citizen Assist	441
Traffic	348
Drugs/Paraphernalia	143
Juvenile Problem	79
Trespassing	74
Keep the Peace	67
Child Abuse/Neglect	60
Civil Complaint	60
Theft	60

# PUBLIC SAFETY – FIRE & EMS

## ORGANIZATIONAL CHART



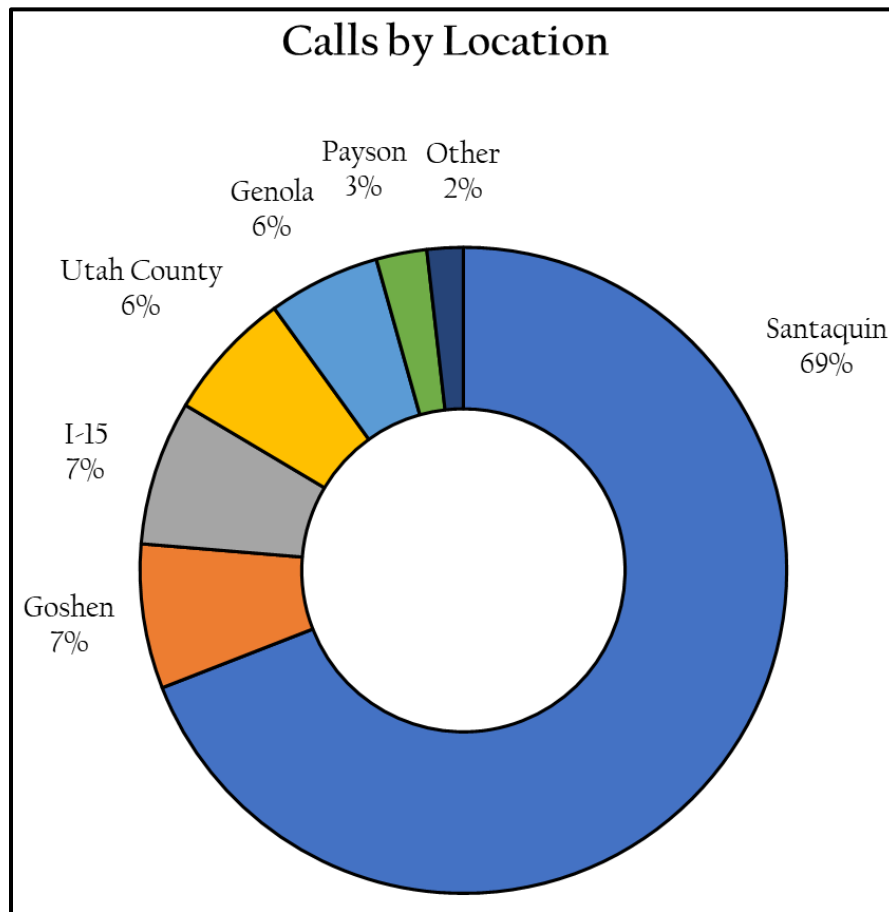
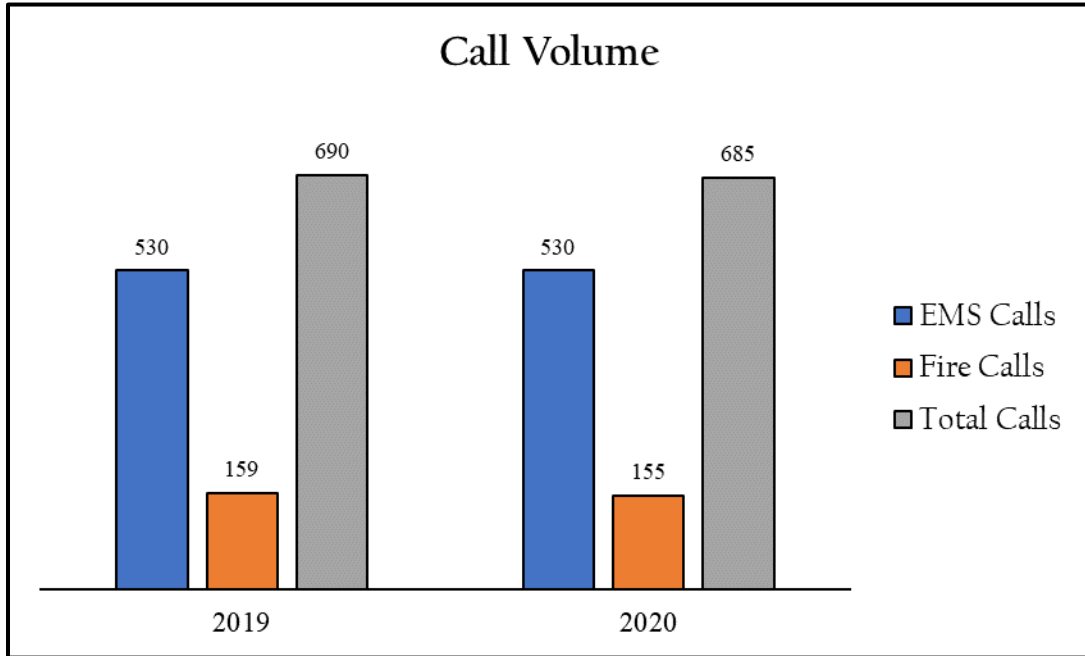
## DEPARTMENT DESCRIPTION

The Fire & Emergency Services Department strive to make Santaquin a safe community by providing professional fire response, prevention, and containment services as well as emergency medical services to those in need.

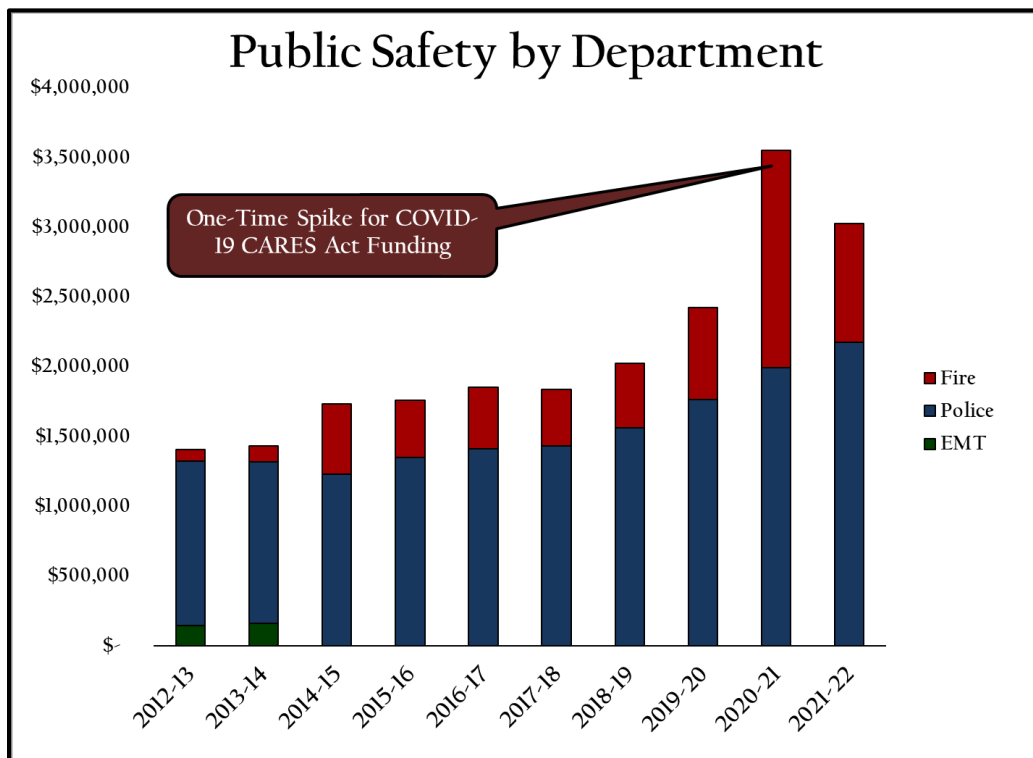
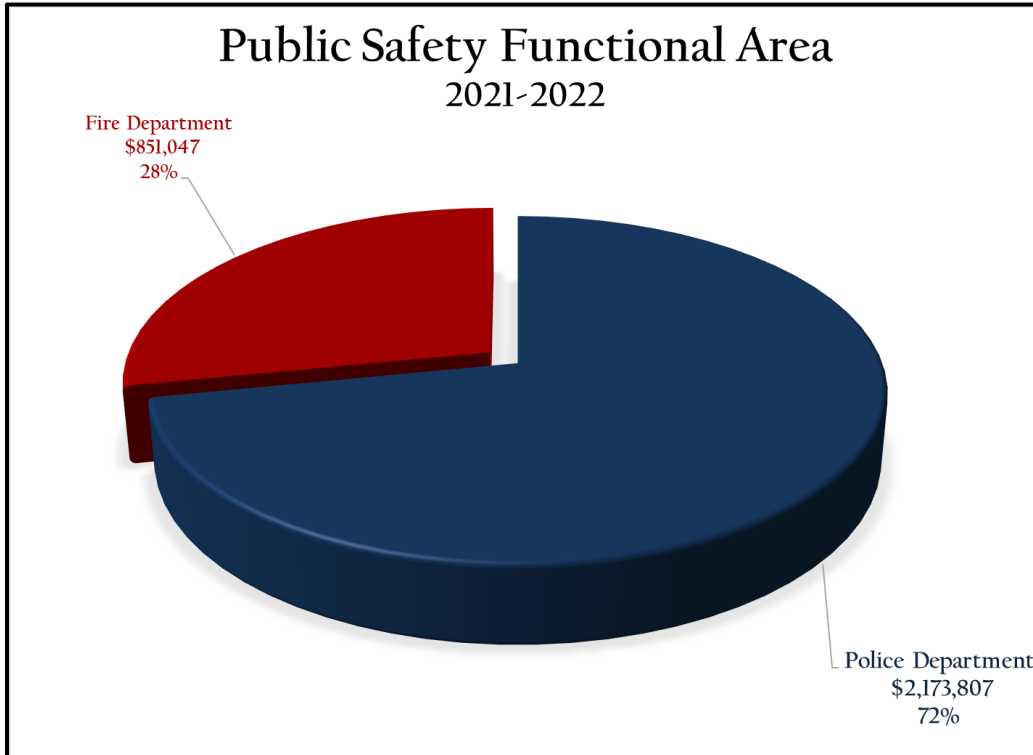
## MISSION STATEMENT

We are dedicated to protecting and serving the community through prevention, planning, and response with professionalism and performance excellence.

# PERFORMANCE METRICS



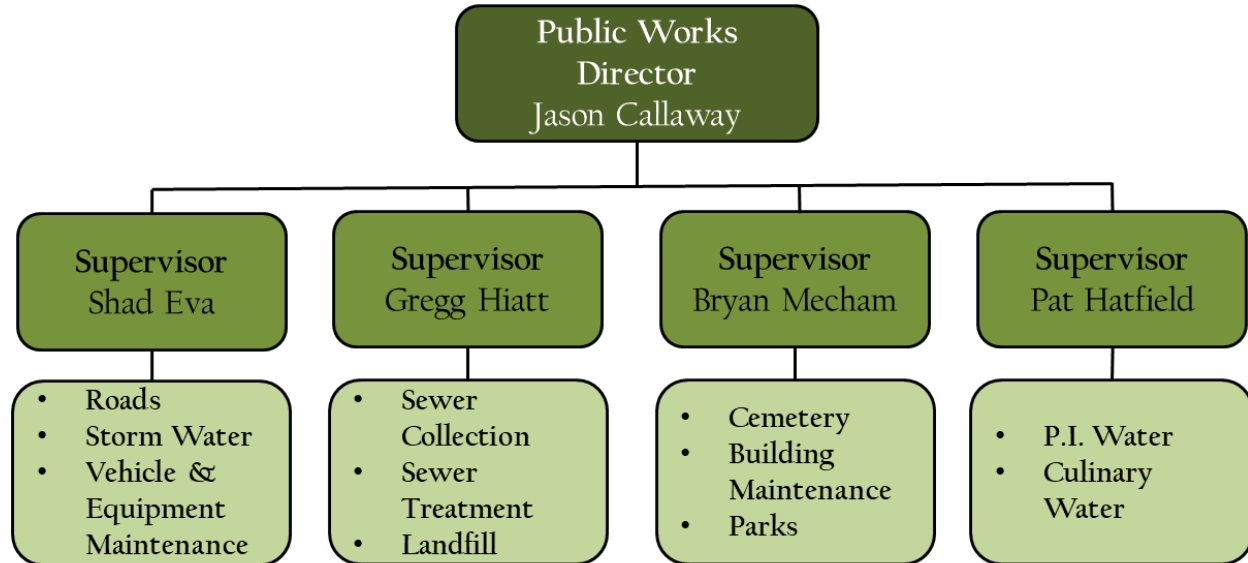
BUDGET SUMMARY



# PUBLIC WORKS

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## ORGANIZATIONAL CHART



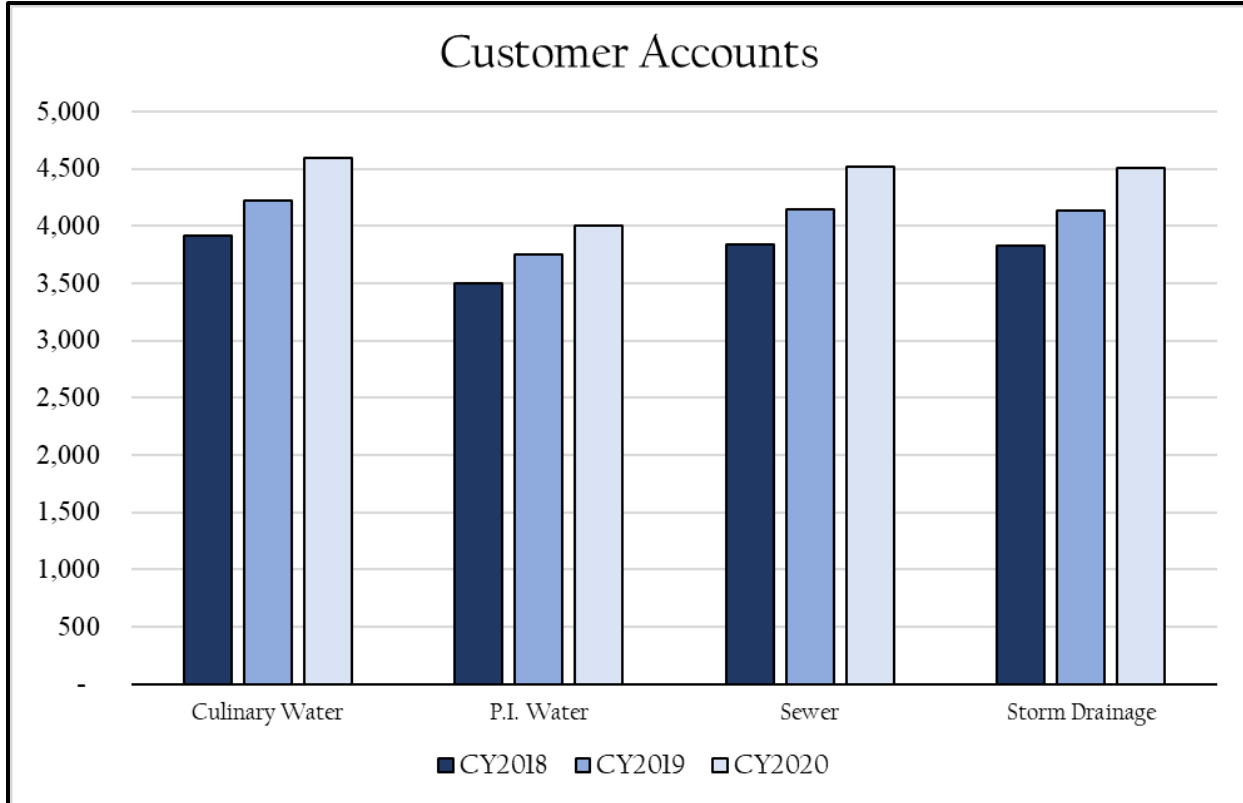
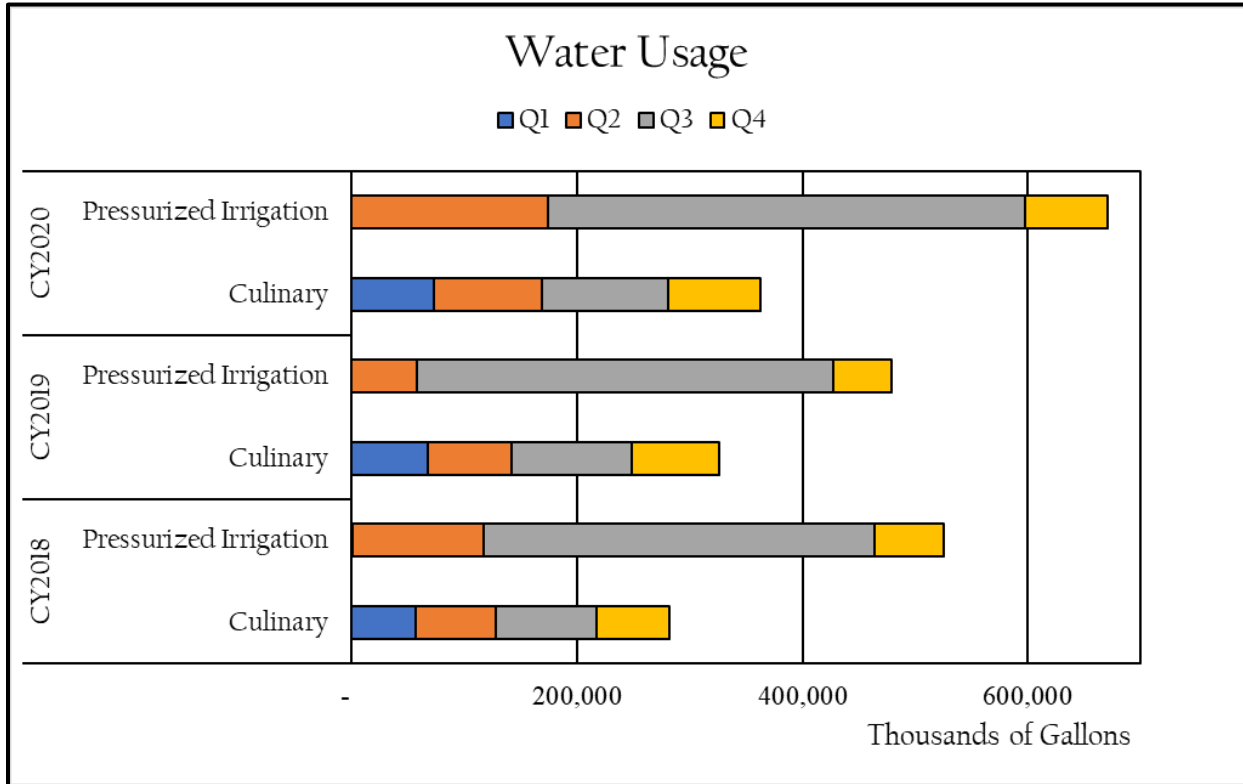
## DEPARTMENT DESCRIPTION

Public Works is the backbone of City operations. Public Works operations provide the essential City services and infrastructure maintenance residents interact with daily. These services include water, sewer, parks, cemetery, and roads. Public Works crews do the behind the scenes work that keeps Santaquin moving forward.

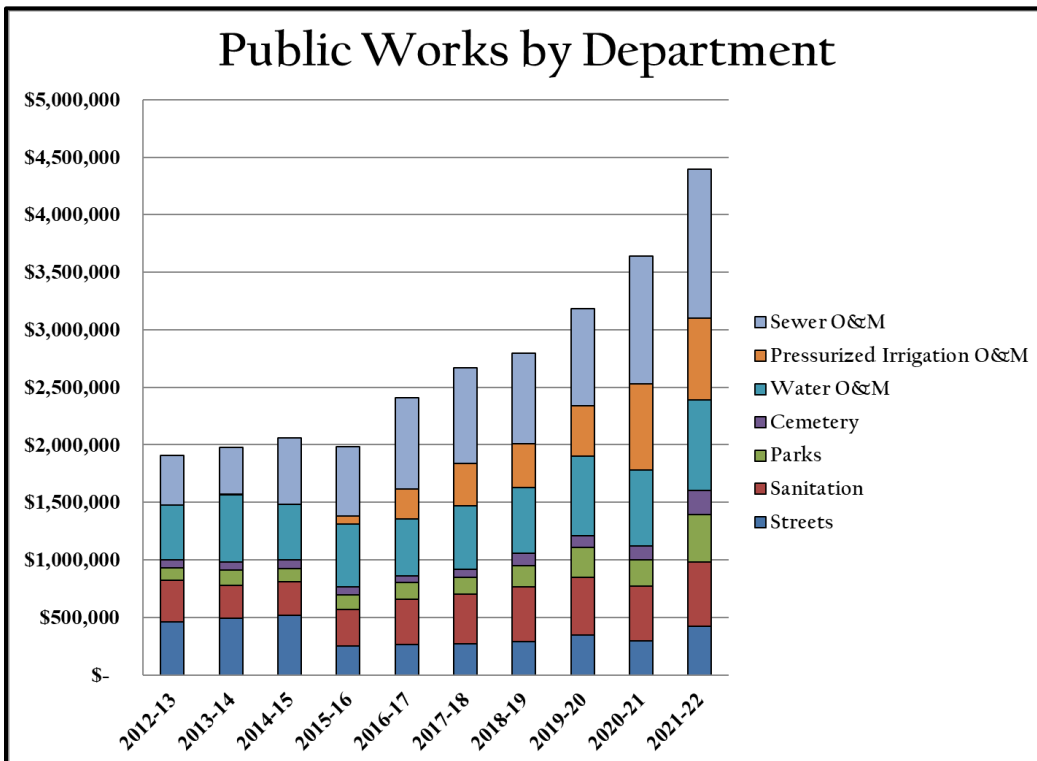
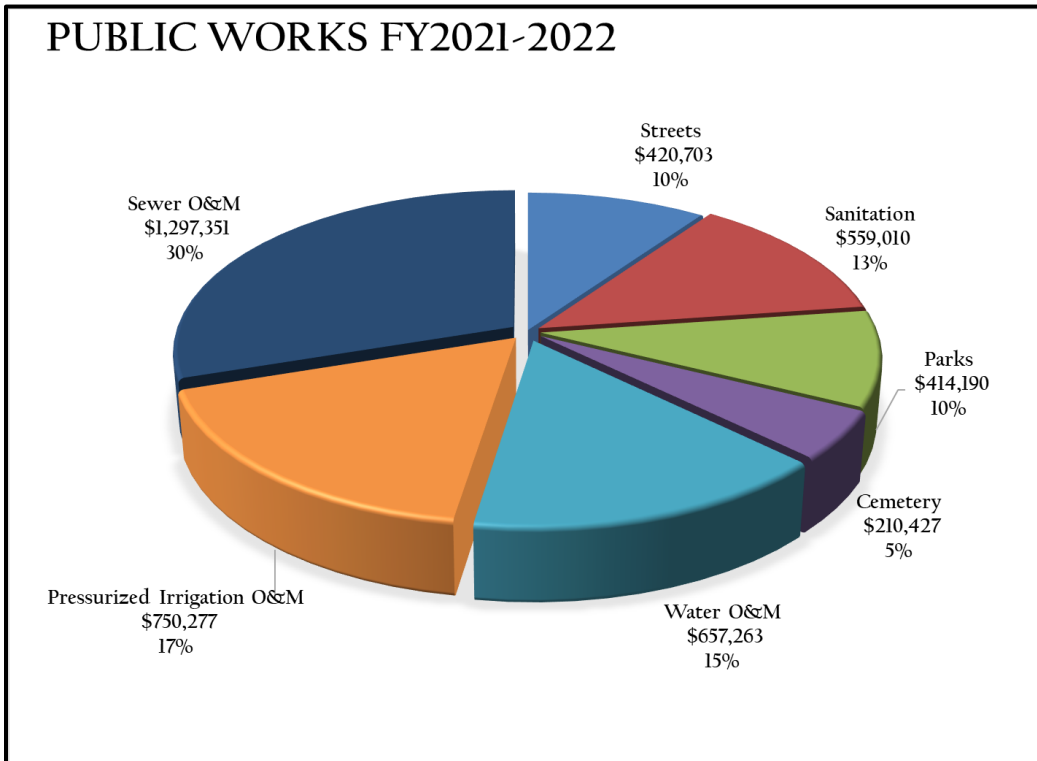
## MISSION STATEMENT

Santaquin City's Public Works Department is committed to providing, operating, and maintaining public works infrastructure, facilities, parks, trails, and services to make everyday life as safe and convenient as possible for the public we serve.

PERFORMANCE METRICS



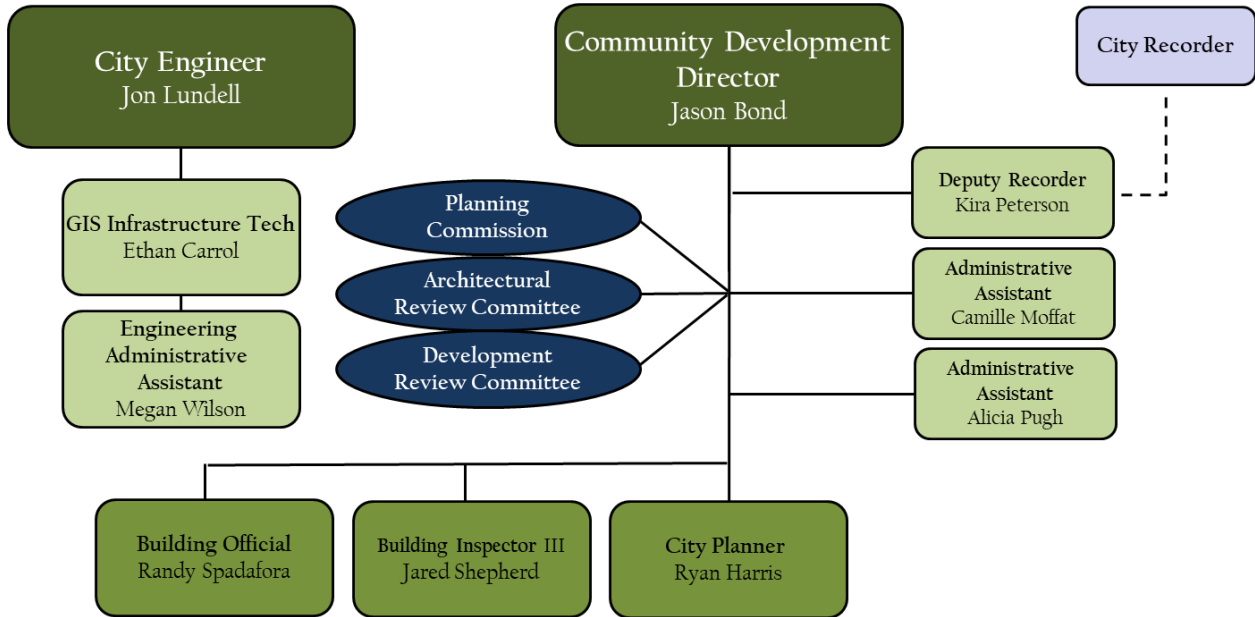
BUDGET SUMMARY





# COMMUNITY DEVELOPMENT

## ORGANIZATIONAL CHART



## DEPARTMENT DESCRIPTION

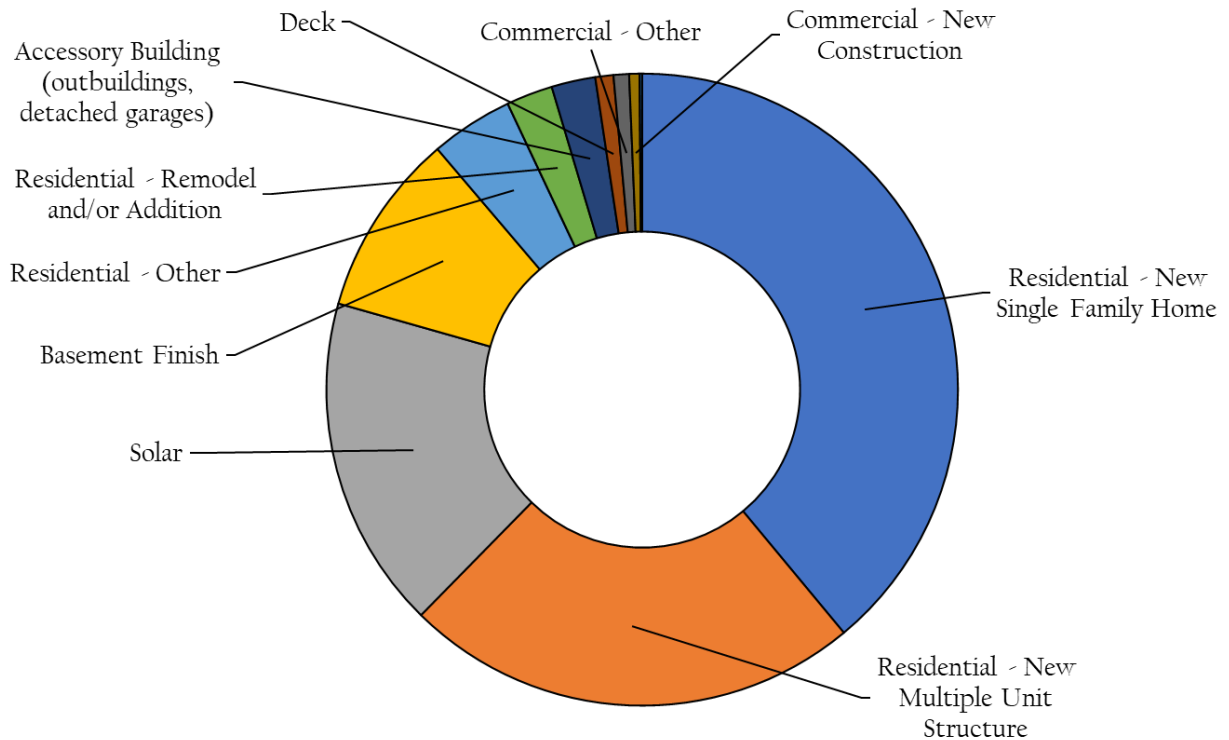
The Community Development and Engineering Departments handles City planning, zoning, economic development, engineering, GIS, building permits, building inspections, and business licensing. This departments, and the committees and commissions they oversee, are responsible for ensuring that residential and commercial developments meet requirements of both City code and the City Council's vision for Santaquin City.

## MISSION STATEMENT

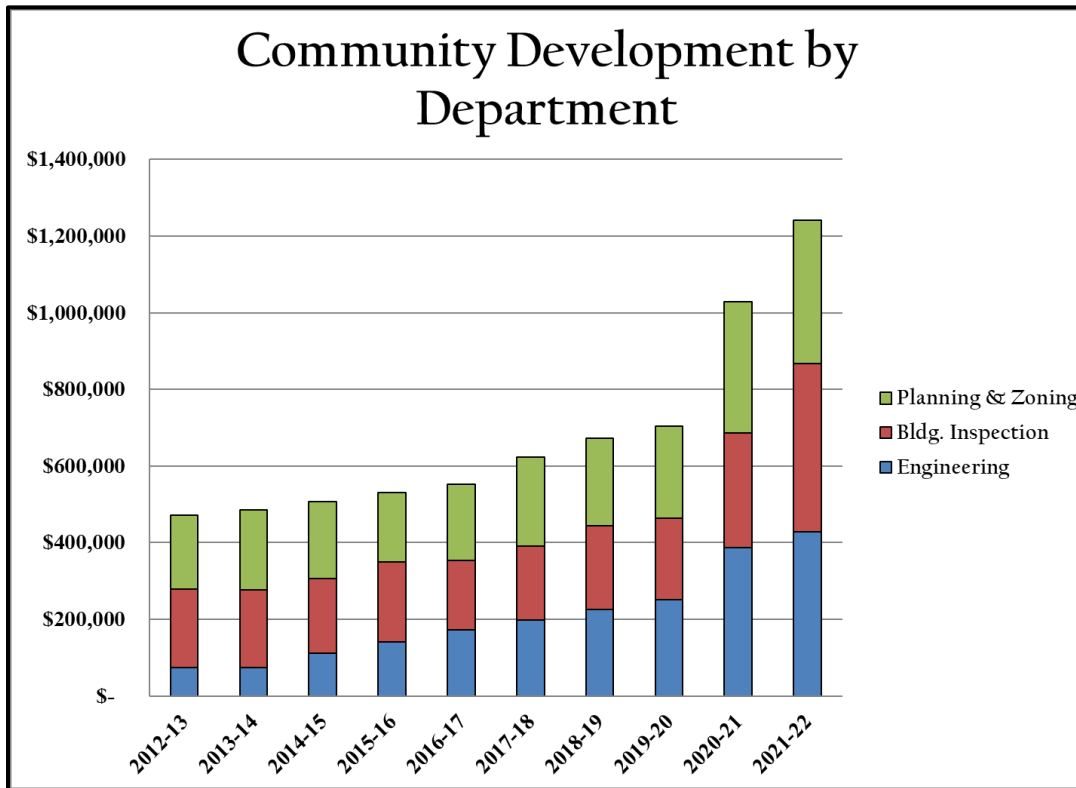
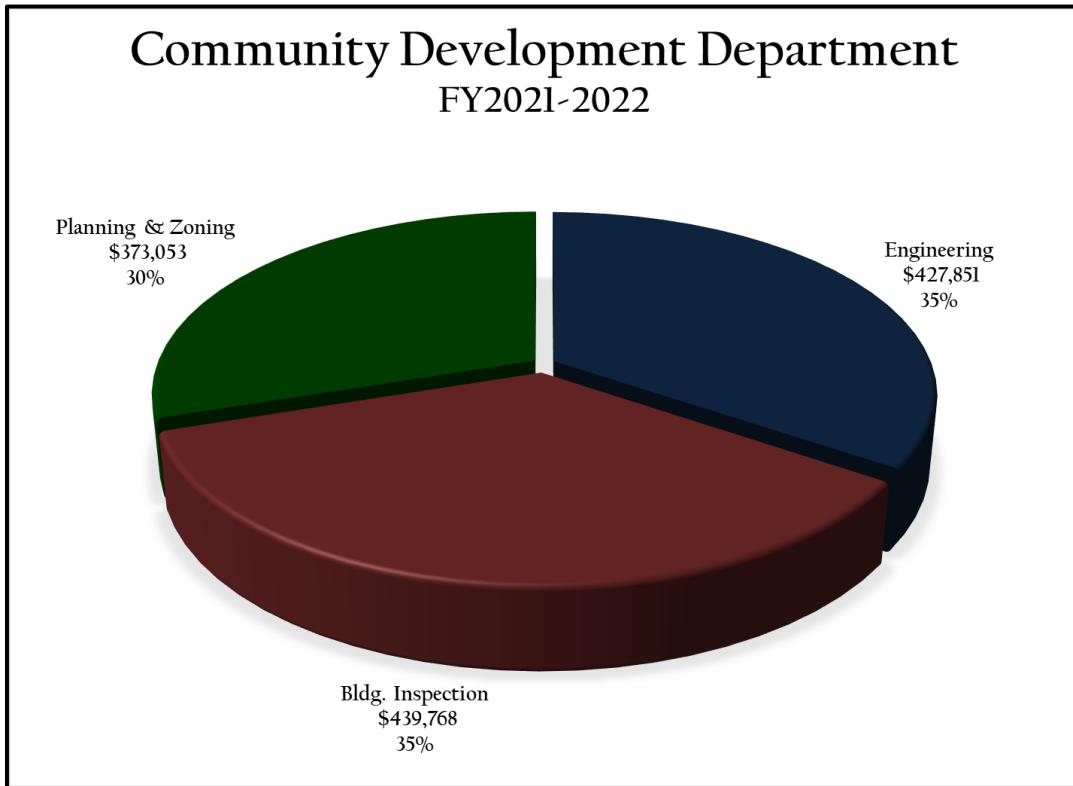
We seek to promote and support community and economic development and plan for the City's infrastructure needs by strategically planning for growth, retaining, and expanding existing businesses, maintaining fair and competitive development fees and incentives, and fostering job creation.

## PERFORMANCE METRICS

Building Permits/Lots FY 2020-2021	# Lots	%
Residential - New Single Family Home	295	39.0%
Residential - New Multiple Unit Structure	177	23.4%
Solar	129	17.0%
Basement Finish	71	9.4%
Residential - Other	32	4.2%
Residential - Remodel and/or Addition	18	2.4%
Accessory Building (outbuildings, detached garages)	17	2.2%
Deck	7	0.9%
Commercial - Other	6	0.8%
Commercial - New Construction	4	0.5%
Commercial - Remodel	1	0.1%
<b>Total Building Permit</b>	<b>757</b>	<b>100.0%</b>

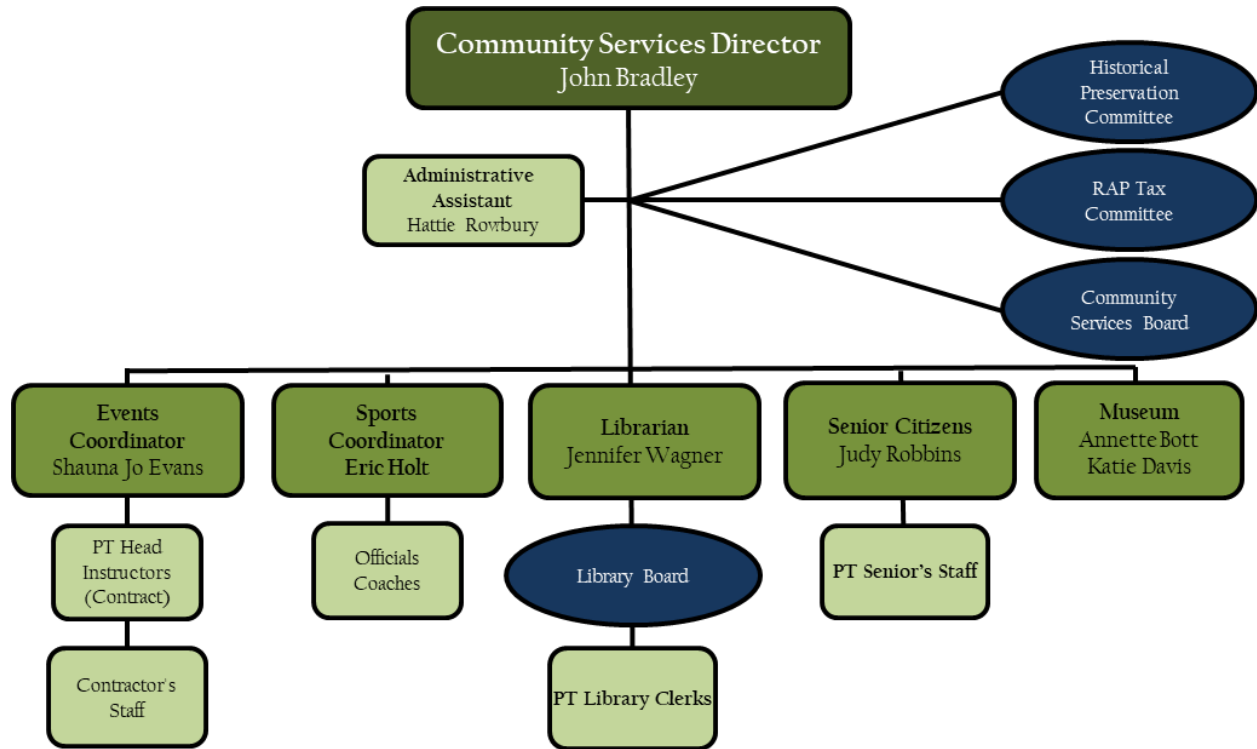


BUDGET SUMMARY



# COMMUNITY SERVICES

## ORGANIZATIONAL CHART

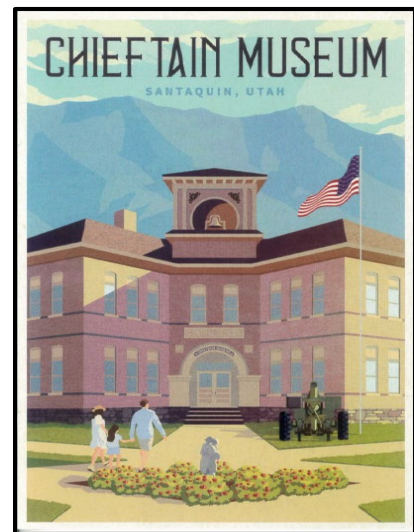


## DEPARTMENT DESCRIPTION

The Community Services Department represents outreach to the community and is charged with increasing residents' quality of life through the following functional areas: Chieftain Museum, Events, Orchard Days, Historic Preservation, Library, Miss Santaquin Pageant, Recreation, Classes, Cultural Arts, Sports, and Senior Programs.

## MISSION STATEMENT

Creating community and enhanced quality of life through programs and places.



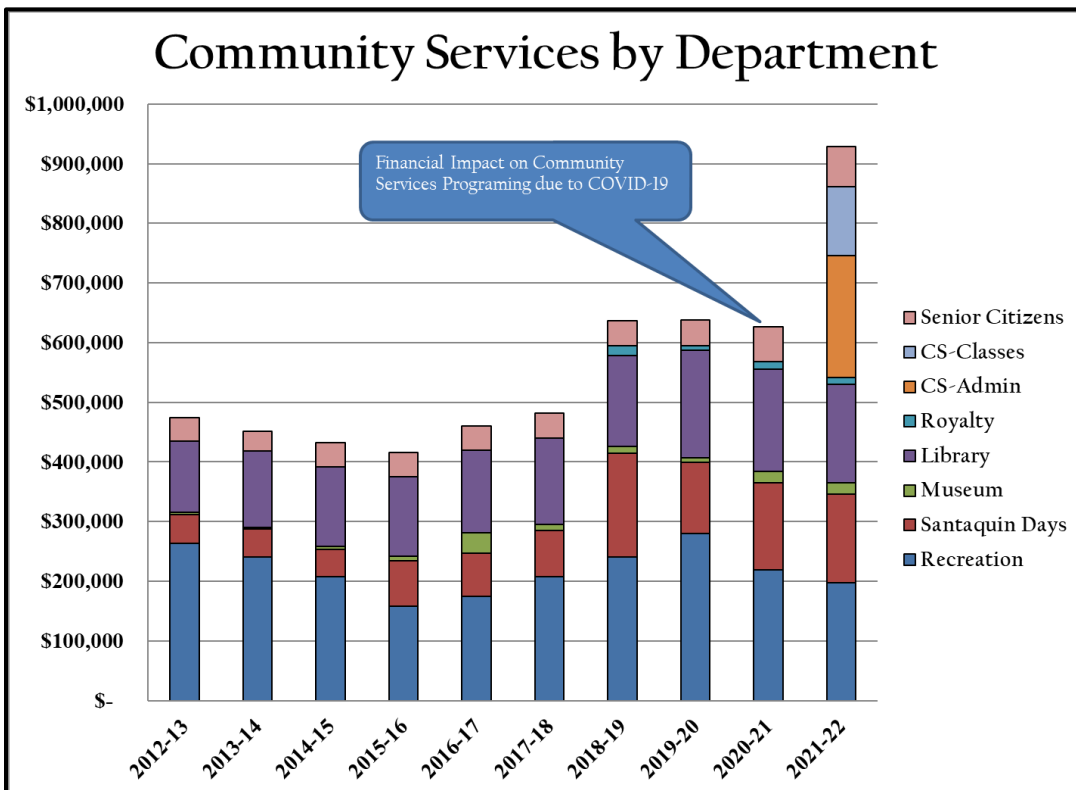
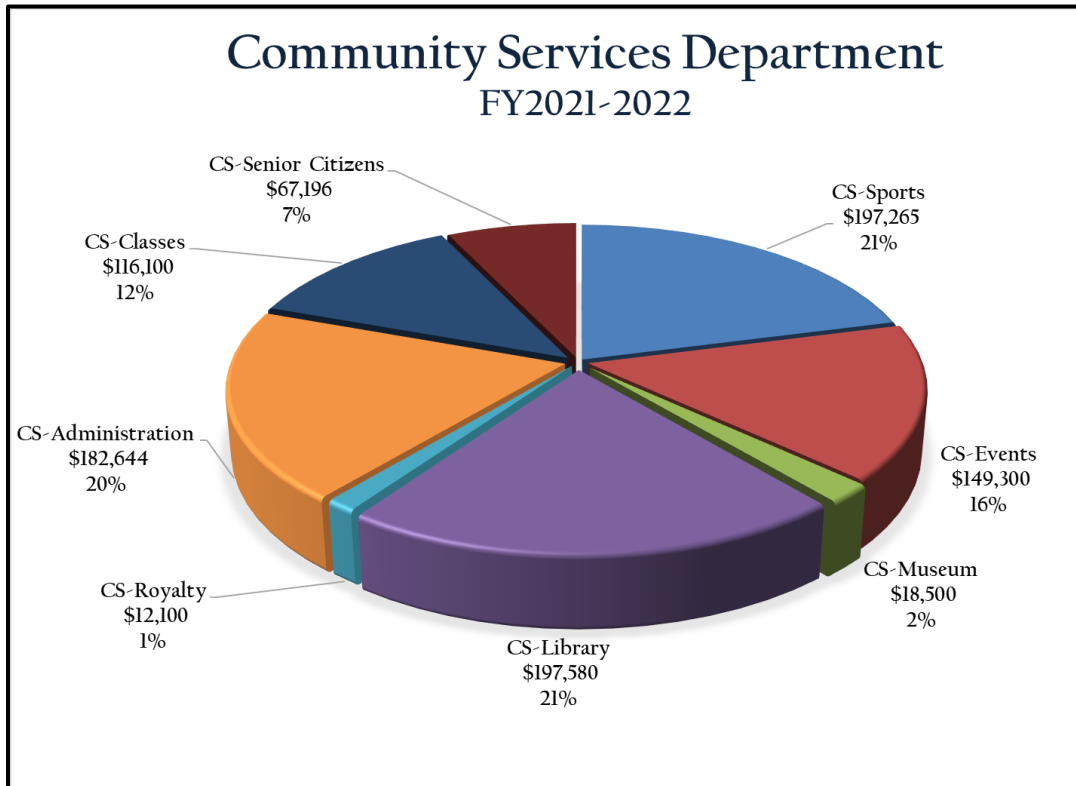
## PERFORMANCE METRICS

Department	Goals & Objectives	FY 2020-2021 Metrics of Achievement
Chieftan Museum	Facility Improvements	Patched Walls Painted Stairwells Painted Rooms
	Improve Community Outreach	Established Visiting Hours Created Night at the Museum Event
	Expand Fundraising Efforts	Established 501(c)(3) Non-Profit Status Designed Postcards/ Posters to Sell
Events	Expand Community-Wide Events	Held Easter Egg Hunt Arts Festival to be Held end of 2021 Movies in the Park to be held summer of 2021 Concerts in the Park to be held summer/fall 2021
	Expand Orchard Days Activities	E-Sports Gaming Added Cornhole Added 3 on 3 Basketball Tournament Planned for 2021 Art Show Planned for 2021
Historic Preservation	Establish Board	Board Established and Achieved Historical Status
	Historic Property Survey	Matching Grants Funds Received for Survey in FY2021-22
Library	Increase Summer Reading Program Funds	Successful Fundraiser Held in 2020
	Operate at Capacity	Used Technology to Hold Storytime Events During COVID-19
Miss Santaquin Pageant	Increase Scholarship Funding	Successfully Persuaded City Council to Increase Funding
Recreation Programs	Diversify Types of Funded Programs	Introduced Programs for Arts, Outdoor Rec, and Cheerleading
	Expand Cultural Arts Programs	Offered Classes in Crafts, Stain Glass, & Mural Art Painting
Senior Programs	Make Senior Center More Accessible	Purchased a Senior Transport Van with Wheelchair Lift
	Maintain Meal Service to Seniors	Continued Weekly Meals to 130 Seniors during COVID-19 in the Form of a Drive-Through

### Sports Participation

	FY 2018	FY 2019	FY 2020	FY 2021
Soccer	428	395	366	832
Baseball	242	249	185	235
T-Ball	171	172	122	191
Softball	102	121	92	116
Tennis	16	-	15	109
<b>Total</b>	<b>959</b>	<b>937</b>	<b>780</b>	<b>1,483</b>

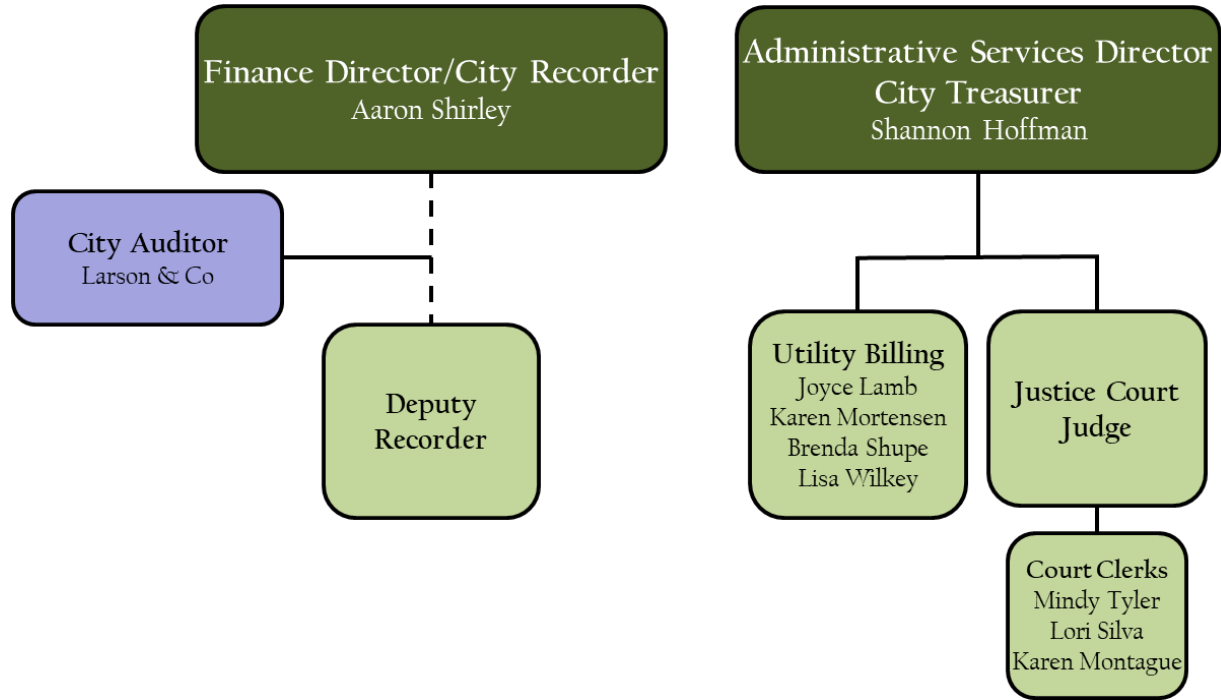
# BUDGET SUMMARY



# ADMINISTRATION

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## ORGANIZATIONAL CHART



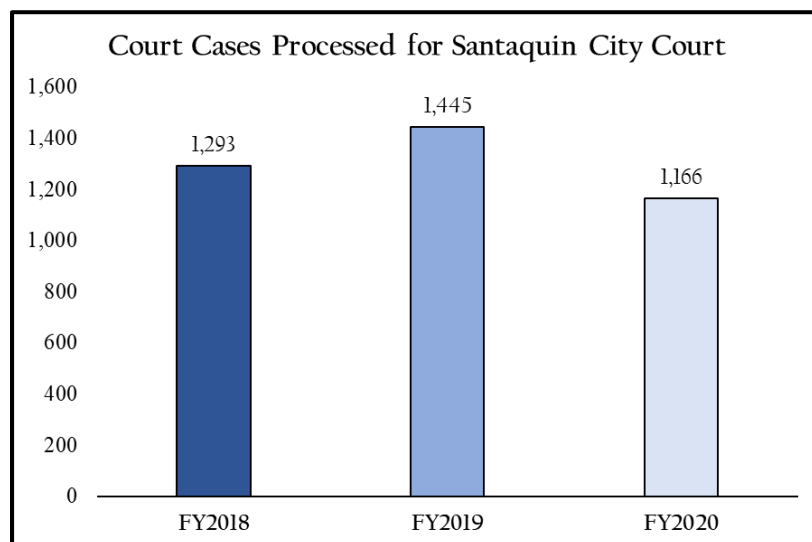
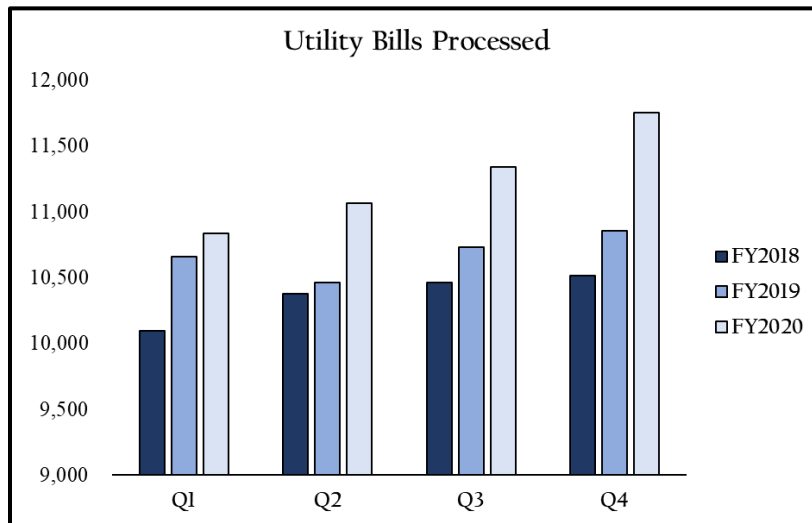
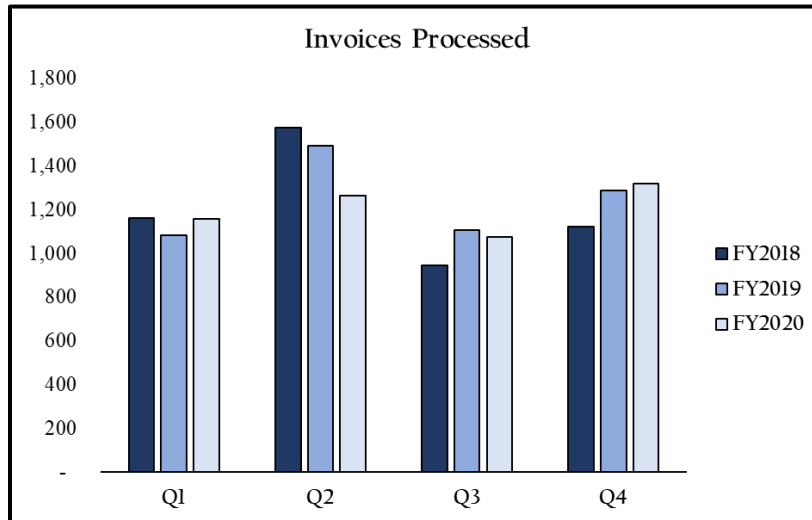
## DEPARTMENT DESCRIPTION

The Administrative Services Department plays a huge supporting role for all other departments and handles treasury, accounts receivable, accounts payable, budgeting, utility billing, cemetery management, records management, human resources, payroll, and the Justice Courts for Santaquin, Genola, and Goshen. The Administrative Services Department ensures that every department in the City has the tools and resources they need to excel in their functions and duties.

## MISSION STATEMENT

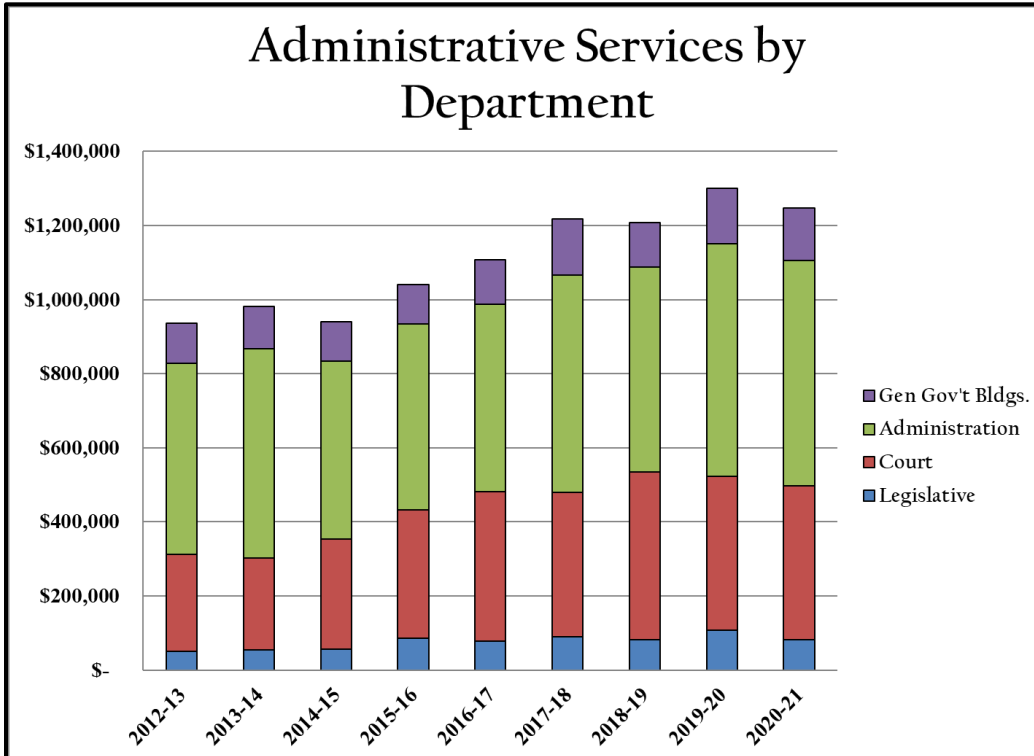
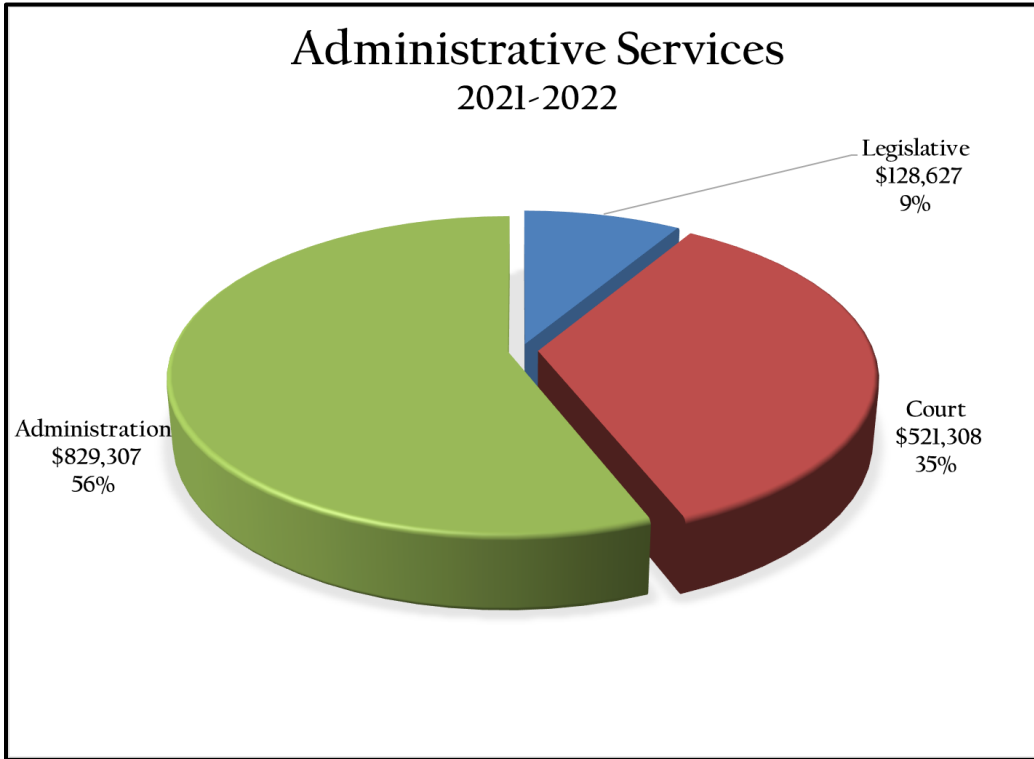
We strive to give staff the leadership, tools, and personnel they need to be successful in serving Santaquin City residents.

## PERFORMANCE METRICS





BUDGET SUMMARY



# MUNICIPALLY CONTROLLED SUPPORTING ENTITIES

# COMMUNITY DEVELOPMENT & RENEWAL AGENCY (CDA)

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## 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, and enters 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:

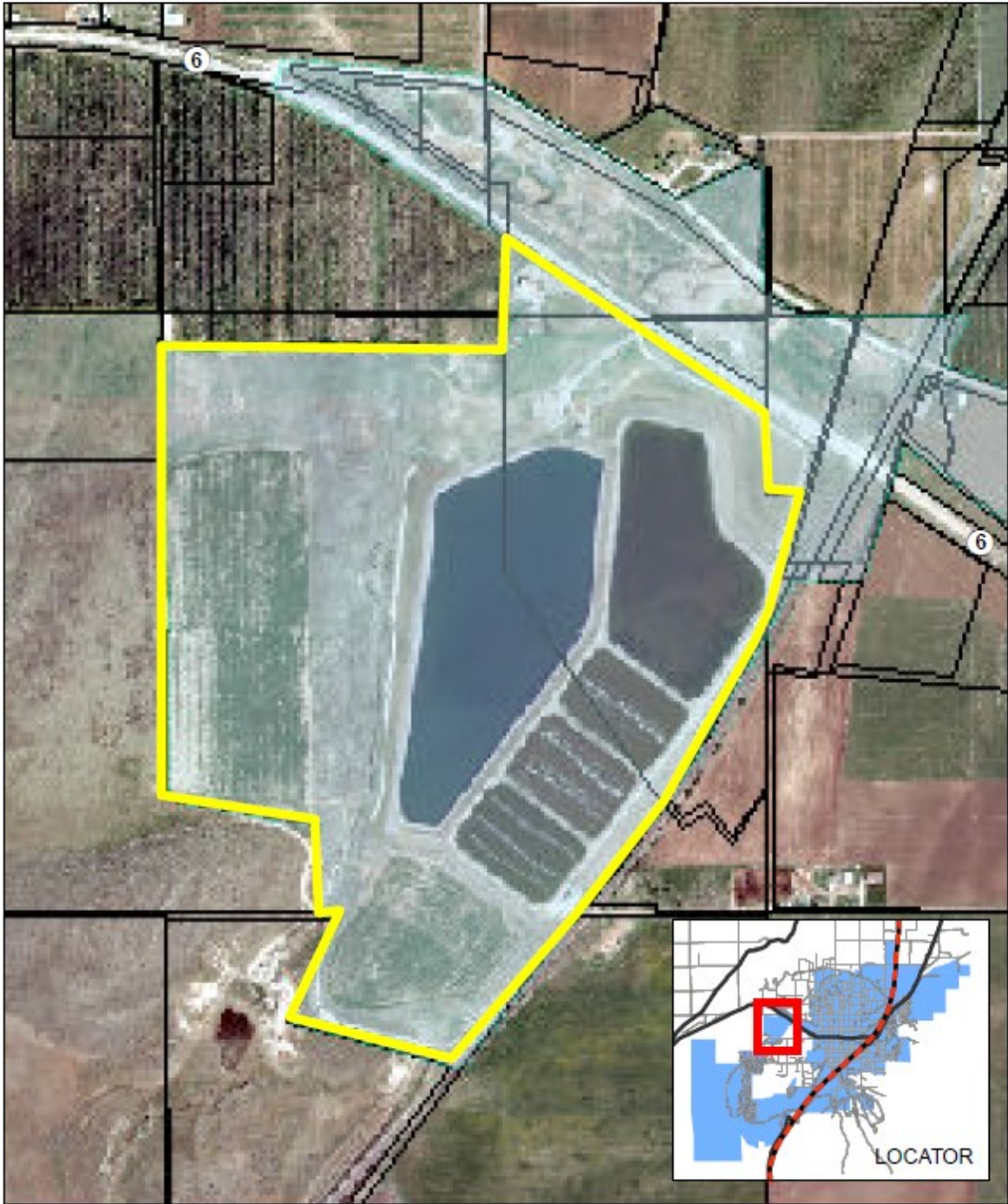
- a. planning, design, development, construction, rehabilitation, business relocation, or any combination of these, within a community; and
- b. the provision of office, industrial, manufacturing, warehousing, distribution, parking, public, or other facilities, or other improvements that benefit the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

CD02-01-2014  
Exhibit A

West Santaquin Business Park  
Community Development Area (CDA)



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 is Maceys Grocery Store with Ace Hardware.



The budget for the CDA is outlined below:

<b>Santaquin Community Development Agency Board</b>	
<b>2021 -2022 Budget</b>	
<b>Carry Over Reserve Balance from Prior Year (Equity):</b>	<b>\$ 60,255</b>
<b>Revenues:</b>	
Interest Earned:	\$ 20
Contribution From Surplus:	\$ 7,500
Transfers from Santaquin City:	\$ -
<b>Total Revenues:</b>	<b>\$ 7,520</b>
<b>Total Equity &amp; Revenue</b>	<b>\$ 67,775</b>
<b>Expenditures:</b>	
Orchard Lane CDA	\$ -
400 East Main Clock Tower	\$ -
Main Street Welcome Signs	\$ 7,500
Misc. Operational Costs including publishing, auditing, supplies, etc.	\$ -
<b>Total Expenditures:</b>	<b>\$ 7,500</b>
<b>Estimated Ending Equity (Carry Over) Balance:</b>	<b>\$ 60,275</b>
<small>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2022-2023 FY Budget as Equity</small>	

Account Number	Description	Actuals (2019-2020)	Budget (2020-2021)	Actual Thru Mar (2020-2021) 75% of Year	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>Revenues:</b>							
81-3610	Interest Earned	\$ 32	\$ 10	\$ 25	\$ 20	100%	\$ 10
81-3910	Transfers from City	\$ 457,500	\$ 175,000	\$ 401,476	\$ -	-100%	\$ (175,000)
81-3999	Contribution from Surplus	\$ -	\$ 50,990	\$ -	\$ 7,500	-85%	\$ (43,490)
	<b>Total Revenues:</b>	<b>\$ 457,532</b>	<b>\$ 226,000</b>	<b>\$ 401,501</b>	<b>\$ 7,520</b>	<b>-97%</b>	<b>\$ (218,480)</b>
<b>Expenditures:</b>							
81-4410.450	Expenses	\$ 57,500	\$ 1,000	\$ 57,500	\$ -	-100%	\$ (1,000)
81-4410.460	Orchard Lane CDA Incentive	\$ 350,000	\$ 50,000	\$ 343,976	\$ -	-100%	\$ (50,000)
81-NEW	400 East Main Clock Tower	\$ -	\$ 135,000	\$ -	\$ -	100%	\$ (135,000)
81-NEW	Main Street Welcome Signs	\$ -	\$ 40,000	\$ -	\$ 7,500	100%	\$ (32,500)
81-4410.611	Bank Charges	\$ 38	\$ -	\$ 20	\$ 20	0%	\$ 20
	<b>Total Expenses:</b>	<b>\$ 407,538</b>	<b>\$ 226,000</b>	<b>\$ 401,496</b>	<b>\$ 7,520</b>	<b>-97%</b>	<b>\$ (218,480)</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 49,994</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ -</b>		

# 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. There were many options to fund this project, but the City chose to preserve the use of its sales tax and property tax revenues for 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 table below is the FY2021-2022 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.

<b>Santaquin Local Building Authority</b>	
2021-2022 Budget	
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	<u>\$ 35.00</u>
<u>Revenues:</u>	
Budgeted Transfers from Santaquin City 2021-22:	\$ 185,546
<b>Total Revenues:</b>	<b><u>\$ 185,546</u></b>
<b>Total Equity &amp; Revenue</b>	<b><u>\$ 185,581</u></b>
<u>Expenditures:</u>	
Santaquin City Public Works Building Debt Service	\$ -
Zions Bank Trustee Fees (Annual)	\$ 1,000
<b>Total Expenditures:</b>	<b><u>\$ 1,000</u></b>
<u>Estimated Ending Equity (Carry Over) Balance:</u>	<b><u>\$ 184,581</u></b>

*\*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 (2019-2020)	Budget (2020-2021)	Actual Thru Mar (2020-2021)	Projected Budget (2021-2022)	% Chg.	\$ Chg.
<u>Revenues:</u>							
82-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0%	\$ -
82-3910	Transfers from City	\$ 188,685	\$ 188,700	\$ 50,223	\$ 185,546	-2%	\$ (3,154)
82-NEW	Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	<b>Total Revenues:</b>	<b>\$ 188,685</b>	<b>\$ 188,700</b>	<b>\$ 50,223</b>	<b>\$ 185,546</b>	-2%	\$ (3,154)
<u>Expenditures:</u>							
82-4410.450	Expenses	\$ 1,988		\$ 7,397	\$ -	0%	\$ -
82-4410.611	Bank Charges	\$ -	\$ 2,000	\$ -	\$ 1,000	-50%	\$ (1,000)
82-4410.810	Debt Service - Principal	\$ 97,000	\$ 97,000	\$ -	\$ 143,826	48%	
82-4410.820	Debt Service - Interest	\$ 89,697	\$ 89,652	\$ 42,826	\$ 40,720	-55%	\$ (48,932)
82-4410.NEW	Contribution to Surplus		\$ 48	\$ -		100%	
	<b>Total Expenses:</b>	<b>\$ 188,685</b>	<b>\$ 188,700</b>	<b>\$ 50,223</b>	<b>\$ 185,546</b>	-2%	\$ (3,154)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

# SANTAQUIN CITY WATER DISTRICT (SWD)

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

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 FY2021-2022 and into the future.

<b>Santaquin Water District</b>	
<b>2021-2022 Budget</b>	
<b>Carry Over Reserve Balance from Prior Year (Equity):</b>	<b><u>\$ 45,179</u></b>
<b>Revenues:</b>	
Budgeted Transfers from Santaquin City 2021-22:	\$ -
	<b><u>\$ -</u></b>
Total Revenues:	<b><u>\$ 45,179</u></b>
<b>Expenditures:</b>	
Water Assessment Fees	\$ 41,255
Total Expenditures:	<b><u>\$ 41,255</u></b>
<b>Estimated Ending Equity (Carry Over) Balance:*</b>	<b><u>\$ 3,924</u></b>

*\*Note: Any unspent funds from the Water Assessment Category will carry over to the 2022-2023 FY Budget*

Account Number	Description	Actuals (2019- 2020)	Budget (2020-2021)	Actual Thru Mar (2020-2021) 75% of Year	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>Revenues:</b>							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0%	\$ -
83-3910	Transfers from General Fund	\$ 60,570	\$ 33,500	\$ 41,255	\$ -	-100%	\$ (33,500)
83-3999	Contribution from Surplus	\$ -	\$ -	\$ -	\$ 41,255	0%	\$ 41,255
	<b>Total Revenues:</b>	<b>\$ 60,570</b>	<b>\$ 33,500</b>	<b>\$ 41,255</b>	<b>\$ 41,255</b>	<b>23%</b>	<b>\$ 7,755</b>
<b>Expenditures:</b>							
83-4410.450	Expenses	\$ 30,285	\$ 33,500	\$ 41,255	\$ 41,255	23%	\$ 7,755
83-4410.611	Bank Charges	\$ 86	\$ -	\$ -	\$ -	0%	\$ -
	<b>Total Expenses:</b>	<b>\$ 30,371</b>	<b>\$ 33,500</b>	<b>\$ 41,255</b>	<b>\$ 41,255</b>	<b>23%</b>	<b>\$ 7,755</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 30,199</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

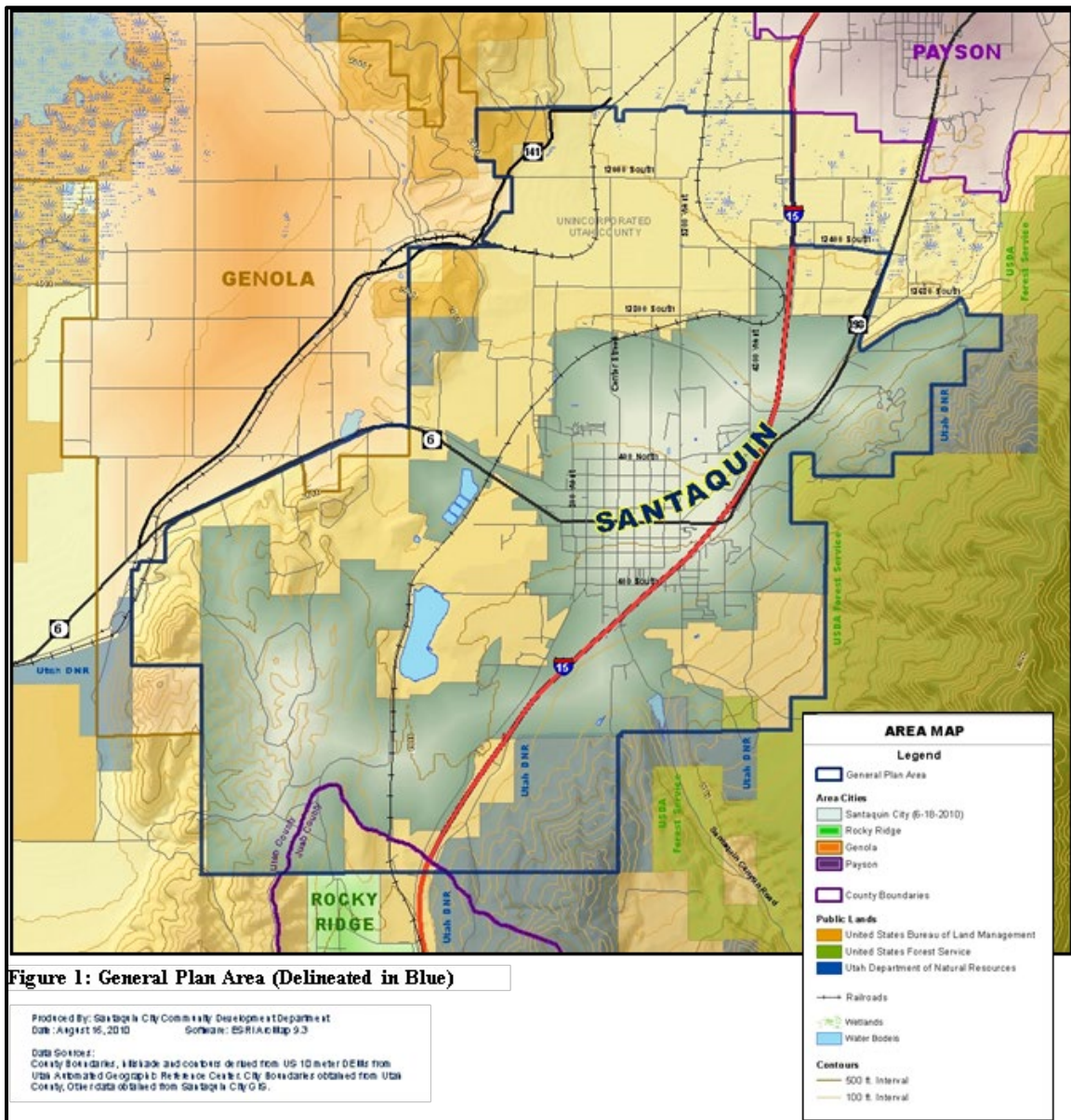


# STATISTICAL SECTION

# 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.

Around this time a fort was built according to plans furnished by architect Truman O. Angell. After its completion, the settlers moved back to the town in the spring of 1856. One night soon after the resettlement, Chief Guffich came secretly to warn Johnson of an impending raid by young braves (some conflicting local histories state that it was the Chief's son, Santaquin, who warned the settlers). The settlers quickly left, and when the raiders found the fort deserted, Chief Guffich explained to them that the white men were good people and that the Great Spirit had warned them of the attack. It was claimed 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 remain in the City. Horse and buggy were the only means of transportation available until 1875, at which time the Utah Southern Railroad completed a line to Santaquin. About that time, rich ore was discovered in the Tintic area. Several mines were discovered on Santaquin ridge, or Dry Mountain, with copper, lead, silver, and zinc being mined; the Union Chief mine was the most prosperous.

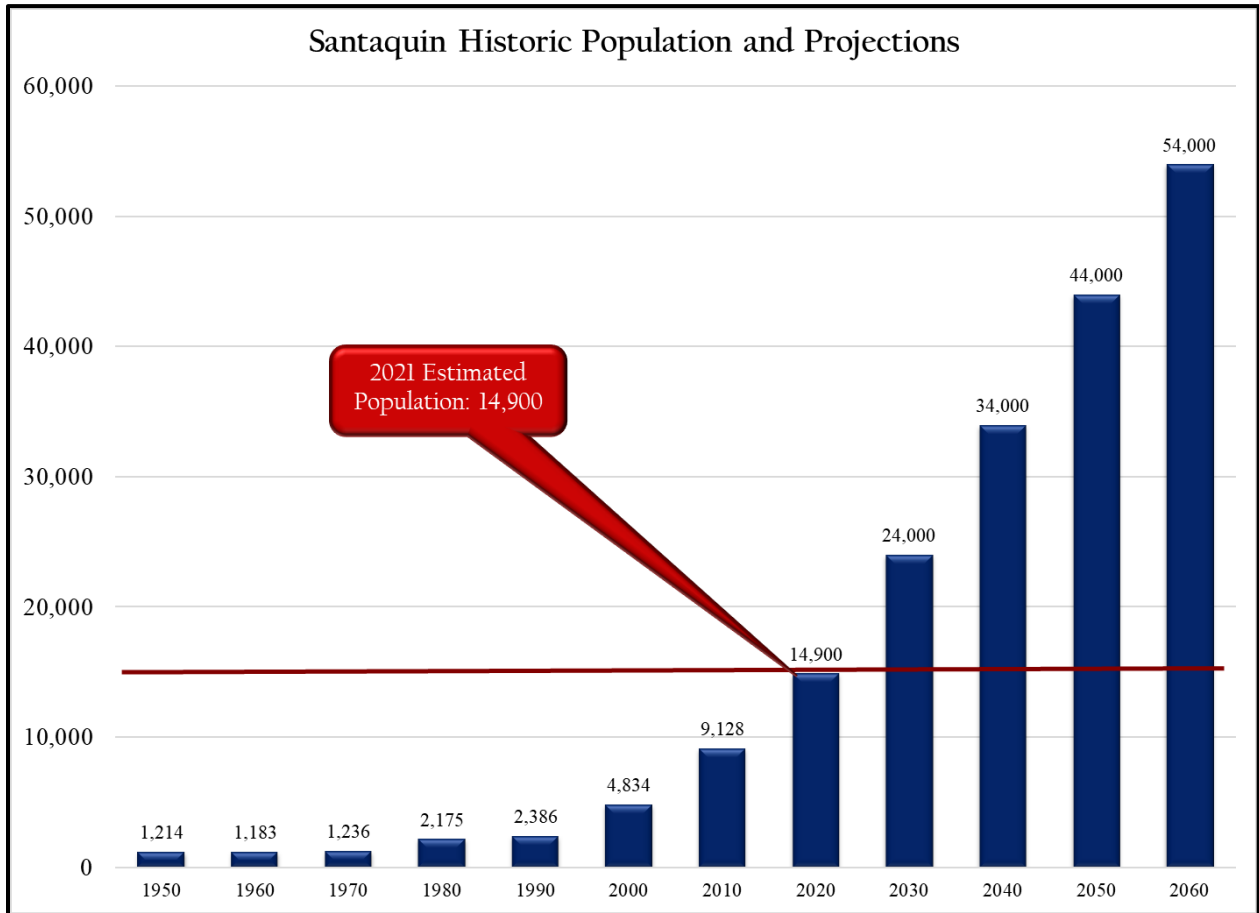
Following serious flooding in 1949, the Summit Creek Canal and Irrigation Company was given approval to construct a reservoir west of the City; on several occasions, it has prevented disastrous damage to the community. A diversion dam was completed, and more than 10,000 feet of concrete pipe was laid in 1971, which proved to be an efficient method of conserving valuable water resources. Irrigation methods changed to sprinkling systems or drip systems, enabling farmers to efficiently irrigate land that was not level, bringing more farmland into production. Historic irrigation ditches are still prevalent in the community and continue to serve the needs of local farmers. Natural gas service was brought to Santaquin in 1954 and marked a major development in the modernization of the community.

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 pastureLAND. 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 distribute goods and receive supplies more easily. The Interstate also caused a commercial leapfrog 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 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 I-15 to spend money, will be a determining factor in the City being able to fund and realize its goals for the future.

## FUTURE GROWTH

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. With the census conducted in 2020 from the United States Census Bureau, an accurate population count for the year 2020 will be available at the end of 2021. 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.



# GENERAL DEMOGRAPHIC STATISTICS



## POPULATION PROJECTIONS

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

Total build-out is dependent upon future annexations



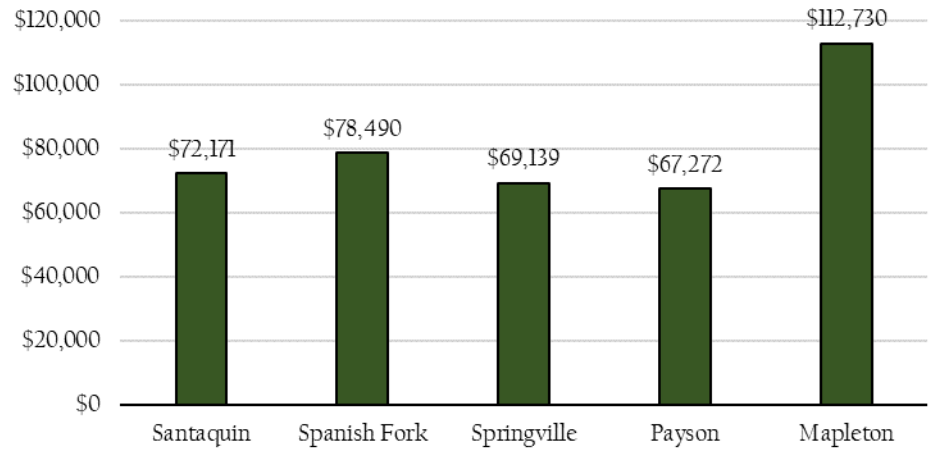
## GENERAL INFORMATION

Date of Incorporation	January 4, 1932
Form of Government	Six Member Council
Certified Tax Value of the City	\$770,125,083
Certified Tax Rate of the City	0.001282
Total Anticipated Property Tax	\$987,300
Area of the City (sq. mi.)	10.40
Median Household Income	\$72,000
Median Home Value (Zillow)	\$400,074
Median Home Listing (Realtor.com)	\$380,000
Population Growth Rate (2010-2019 U.S. Census est.)	40.2%
2019 Census Population (Federal estimate)	12,865
<u>Population Composition</u>	
White	83.50%
Hispanic	15.10%
American Indian	0.10%
Black	0.03%
Asian	0.10%
Other	1.17%
<u>Gender</u>	
Male	52.2%
Female	47.8%
<u>Age</u>	
Median Age	23.1
Under 20 Years	41.2%
18-64 Years	53.3%
65 and Over	5.5%

# GENERAL DEMOGRAPHIC STATISTICS

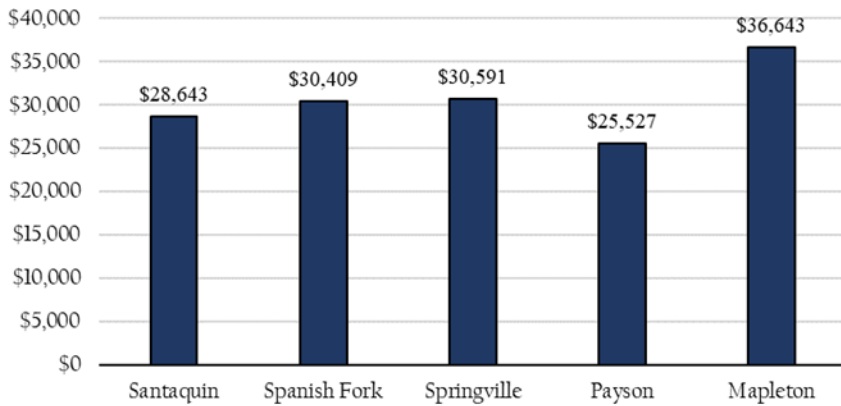


## Median Household Income\*



\*2019 U.S. Census Bureau

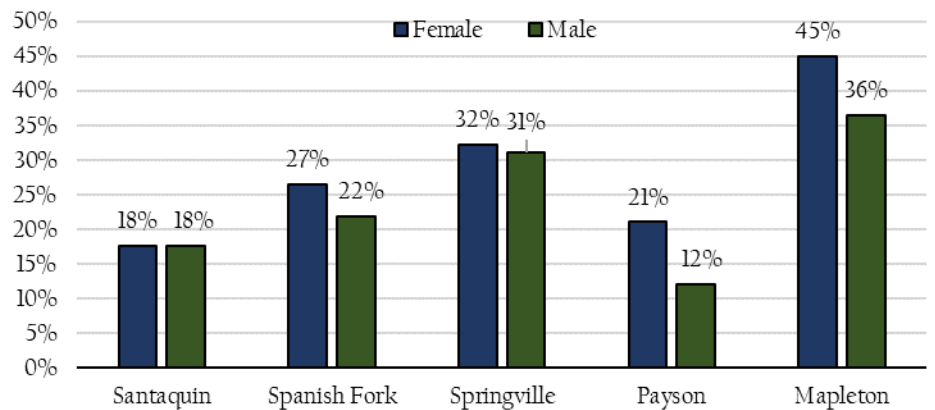
## Median Individual Income\*



\*2019 U.S. Census Bureau



## Bachelor's Degree Attainment

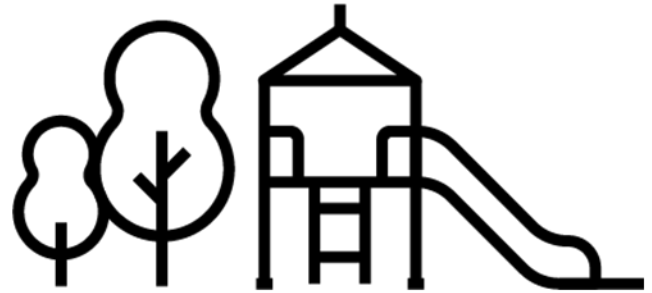


\*2019 U.S. Census Bureau



# RECREATIONAL OPPORTUNITIES

RECREATION	
Parks	13
Park Acreage	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	0
Businesses	31





# COMMUNITY DEVELOPMENT

## BUILDING PERMITS ISSUED

Miscellaneous \$ 200.00

### New Building Permits

New Residence Single-Family 79

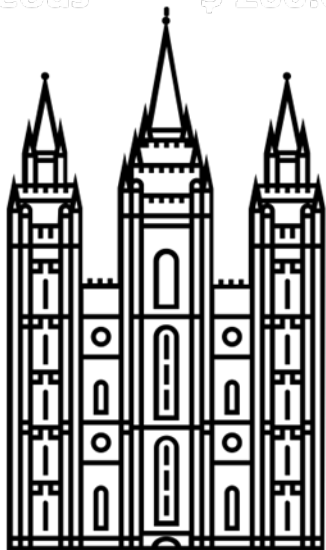
New Residence Multi-Family 41

New Commercial 0

Total Building Department 120



Miscellaneous \$ 200.00



## CHURCHES

The Church of Jesus Christ of Latter-Day Saints

Santaquin Baptist Church

Christian Life Assembly of God (Payson)

Payson Bible Church

San Isidro Mission – Catholic (Elberta)

San Andres Catholic Church (Payson)

## HOSPITALS

WITHIN 25 MILES

Mountain View Hospital

Utah Valley Regional Medical Center

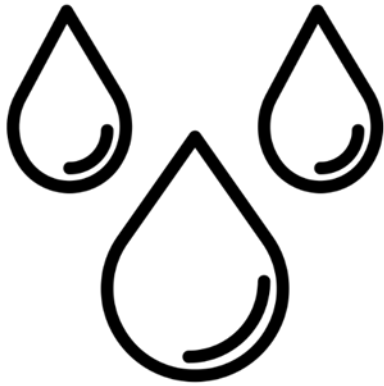
Central Valley Medical Center (Nephi)

Canyon View Medical Clinic

Central Valley Medical Clinic (Santaquin)



# PUBLIC WORKS & UTILITIES



## CULINARY WATER

Customer Connections	3539
Water Main Line (miles)	82
Storage Capacity	3.76M gal

## PRESSURIZED IRRIGATION WATER

Customer Connections	3208
Water Main Line (miles)	82
Storage Capacity	190.4 Mgal

## STORM DRAINAGE

Main Line (miles)	17.41
Number of Manholes	338
Number of Sumps	451



## SEWER SYSTEM

Sewer Lines Miles Inspected	82
Total Sewer Lines (miles)	82
Number of Man-Holes	1442
Sewer Service Connections	3460
Sewer Treatment Location	N. Center St

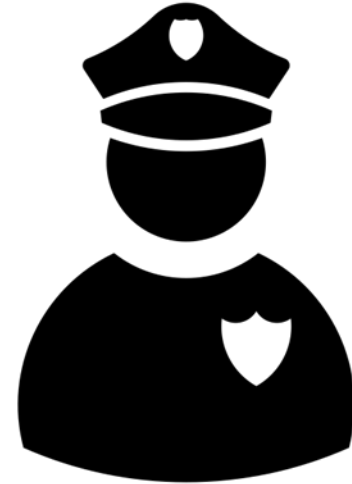
## STREETS & TRANSPORTATION

Miles of Paved Streets	93
No. of Street Lights	290
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5 Miles
Public Transportation	UTA, Vanpool



# PUBLIC SAFETY

## POLICE PROTECTION



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

## FIRE & EMS PROTECTION



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

# CITY PERSONNEL

Functional Area	2020	2021	2022	Variance
<b>Administration:</b>				
Full Time	4	4	6	+2
Part Time	7	7	8	+1
Seasonal/Volunteer	1	0	0	0
<b>Community Development:</b>				
Full Time	7	7	9	+2
Part Time	3	2	3	+1
Seasonal/Volunteer	0	0	0	0
<b>Community Services:</b>				
Full Time	5	5	4	-1
Part Time	28	38	46	+8
Seasonal/Volunteer	51	50	60	+10
<b>Public Safety:</b>				
Full Time	14	15	18	+3
Part Time	19	22	51	+29
Seasonal/Volunteer	38	30	0	-31
<b>Public Works:</b>				
Full Time	10	10	12	+2
Part Time	2	2	2	0
Seasonal/Volunteer	3	3	11	+8
<b>Total City Wide:</b>				
Full Time	40	41	46	+5
Part Time	59	71	112	+41
Seasonal/Volunteer	93	83	71	-12
<b>Grand Total City Wide:</b>	<b>192</b>	<b>195</b>	<b>229</b>	<b>+34</b>

# APPENDIX

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
<u>TAXES</u>							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$793,727	\$818,708	\$844,542	\$876,000	7.0%	\$ 57,292
10-31-200	PRIOR YEAR PROPERTY TAXES	\$60,951	\$70,000	\$35,983	\$50,000	-28.6%	\$ (20,000)
10-31-300	SALES AND USE TAXES	\$1,646,451	\$1,821,451	\$1,508,529	\$2,022,467	11.0%	\$ 201,016
10-31-350	MASS TRANS-UTA	\$135,696	\$130,000	\$134,675	\$175,000	34.6%	\$ 45,000
10-31-351	MASS TRANS-UTA (PASS THRU)	\$1,883	\$2,400	\$1,609	\$2,000	-16.7%	\$ (400)
10-31-400	MUNICIPAL TAX	\$12,740	\$20,000	\$5,929	\$8,000	-60.0%	\$ (12,000)
10-31-410	ELECTRICITY FRANCHISE TAX	\$267,636	\$292,000	\$248,588	\$330,000	13.0%	\$ 38,000
10-31-420	TELECOMMUNICATION FRANCHISE TAX	\$45,640	\$52,000	\$27,811	\$37,000	-28.8%	\$ (15,000)
10-31-430	NATURAL GAS FRANCHISE TAX	\$137,647	\$130,000	\$113,852	\$150,000	15.4%	\$ 20,000
10-31-440	CABLE TV FRANCHISE TAX	\$10,774	\$12,000	\$7,816	\$11,000	-8.3%	\$ (1,000)
10-31-500	MOTOR VEHICLE	\$81,144	\$85,000	\$63,848	\$85,000	0.0%	\$ -
10-31-900	PENALTY & INT ON DELINQ TAXES	\$1,350	\$3,500	\$715	\$1,000	-71.4%	\$ (2,500)
TOTAL TAXES		\$3,195,638	\$3,437,059	\$2,993,896	\$3,747,467	9.0%	\$ 310,408
<u>LICENSES AND PERMITS</u>							
10-32-100	BUSINESS LICENSES AND PERMITS	\$6,205	\$9,200	\$6,165	\$7,500	-18.5%	\$ (1,700)
10-32-210	BUILDING PERMITS	\$853,078	\$1,104,665	\$1,211,170	\$1,700,000	53.9%	\$ 595,335
10-32-220	PLANNING & ZONING FEES	\$172,064	\$200,000	\$82,037	\$120,000	-40.0%	\$ (80,000)
10-32-250	ANIMAL LICENSES	\$1,470	\$1,000	\$595	\$1,200	20.0%	\$ 200
TOTAL LICENSES AND PERMITS		\$1,032,818	\$1,314,865	\$1,299,966	\$1,828,700	39.1%	\$ 513,835
<u>INTERGOVERNMENTAL REVENUE</u>							
10-33-000	CARES ACT GRANT	\$563,828	\$0	-\$563,828	\$0	0.0%	\$ -
10-33-100	FEDERAL GRANTS (PUBLIC SAFETY)	\$0	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
10-33-420	POLICE-CCJJ BRYNE GRANT	\$4,500	\$2,800	\$1,122	\$1,000	-64.3%	\$ (1,800)
10-33-560	CLASS C 'ROAD FUND ALLOTMENT'	\$537,584	\$480,000	\$453,837	\$550,000	14.6%	\$ 70,000
10-33-570	UDOT - TECHNICAL PLANNING ASSISTANCE GRANT	\$0	\$0	\$25,000	\$0	0.0%	\$ -
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$10,418	\$10,600	\$12,470	\$11,500	8.5%	\$ 900
TOTAL INTERGOVERNMENTAL REVENUE		\$1,116,330	\$498,400	-\$71,399	\$562,500	12.9%	\$ 64,100
<u>CHARGES FOR SERVICES</u>							
10-34-240	MISC INSPECTION FEES	\$1,498	\$1,600	\$1,158	\$2,000	25.0%	\$ 400
10-34-245	4% INSPECTION FEE	\$138,373	\$25,000	\$0	\$75,000	200.0%	\$ 50,000
10-34-246	SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS	\$75,650	\$212,500	\$831,300	\$0	-100.0%	\$ (212,500)
10-34-260	D.U.I./SEAT BELT OVERTIME	\$23,030	\$22,000	\$5,635	\$20,000	-9.1%	\$ (2,000)
10-34-430	REFUSE COLLECTION CHARGES	\$677,199	\$675,000	\$554,258	\$739,055	9.5%	\$ 64,055
10-34-431	RECYCLING COLLECTIONS CHARGES	\$121,536	\$125,000	\$98,041	\$130,726	4.6%	\$ 5,726
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$97,064	\$95,000	\$74,094	\$99,978	5.2%	\$ 4,978
10-34-801	VICTIMS ADVOCATE - GENOLA	\$1,566	\$1,500	\$1,175	\$1,566	4.4%	\$ 66
10-34-803	GENOLA COURT CLERK	\$9,228	\$10,787	\$8,089	\$10,787	0.0%	\$ -
10-34-805	GENOLA JUDGE SERVICE	\$3,662	\$6,377	\$4,783	\$6,377	0.0%	\$ -
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$3,498	\$3,500	\$3,147	\$3,500	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$43,961	\$45,000	\$48,666	\$64,888	44.2%	\$ 19,888
10-34-830	BURIAL FEES	\$24,200	\$23,000	\$28,500	\$38,000	65.2%	\$ 15,000
10-34-901	LANDFILL MISC CHARGES	\$12,522	\$0	\$680	\$1,500	0.0%	\$ 1,500
10-38-140	POLICE - TRAFFIC SCHOOL	\$0	\$12,500	\$10,273	\$14,000	12.0%	\$ 1,500
TOTAL CHARGES FOR SERVICES		\$1,233,036	\$1,258,764	\$1,669,798	\$1,207,377	-4.1%	\$ (51,387)
<u>FINES AND FORFEITURES</u>							
10-35-110	COURT FINES	\$293,533	\$325,000	\$178,929	\$300,000	-7.7%	\$ (25,000)
10-35-115	PROSECUTOR SPLIT	\$2,997	\$2,500	\$1,106	\$2,500	0.0%	\$ -
TOTAL FINES AND FORFEITURES		\$296,530	\$327,500	\$180,035	\$302,500	-7.6%	\$ (25,000)
<u>INTEREST</u>							
10-38-100	INTEREST EARNINGS	\$116,125	\$125,000	\$15,724	\$18,000	-85.6%	\$ (107,000)
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$691	\$700	\$131	\$200	-71.4%	\$ (500)
TOTAL INTEREST		\$116,816	\$125,700	\$15,856	\$18,200	-85.5%	\$ (107,500)
<u>MISCELLANEOUS REVENUE</u>							
10-38-400	SALE OF FIXED ASSETS	\$25,224	\$20,000	\$730	\$1,000	-95.0%	\$ (19,000)

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
10-38-900	SUNDRY REVENUES	\$21,798	\$20,000	\$12,925	\$20,000	0.0%	\$ -
10-38-910	POLICE - MISC REVENUE	\$2,194	\$2,000	\$2,249	\$3,500	75.0%	\$ 1,500
10-38-920	POLICE - FINGERPRINTING	\$0	\$0	\$12,623	\$13,000	0.0%	\$ 13,000
10-38-930	POLICE - DONATIONS	\$0	\$0	\$5,574	\$6,000	0.0%	\$ 6,000
TOTAL MISCELLANEOUS REVENUE		\$49,215	\$42,000	\$34,101	\$43,500	3.6%	\$ 1,500
<b>CONTRIBUTIONS AND TRANSFERS</b>							
10-39-100	CONTRIBUTIONS FROM SURPLUS	\$0	\$225,000	\$0	\$0	-100.0%	\$ (225,000)
10-39-909	TRANSFER FROM P.I.	\$125,000	\$150,000	\$112,500	\$300,000	100.0%	\$ 150,000
10-39-910	TRANSFER FROM WATER	\$600,000	\$600,000	\$450,000	\$600,000	0.0%	\$ -
10-39-911	TRANSFER FROM SEWER	\$450,000	\$500,000	\$375,000	\$600,000	20.0%	\$ 100,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$1,175,000	\$1,475,000	\$937,500	\$1,500,000	1.7%	\$ 25,000
TOTAL FUND REVENUES		\$8,215,384	\$8,479,288	\$7,059,753	\$9,210,244	8.6%	\$ 730,956
<b>EXPENDITURES:</b>							
<b>LEGISLATIVE</b>							
10-41-120	SALARIES & WAGES (PART TIME)	\$41,785	\$43,000	\$33,329	\$44,189	2.8%	\$ 1,189
10-41-130	EMPLOYEE BENEFITS	\$4,221	\$4,081	\$3,074	\$3,796	-7.0%	\$ (285)
10-41-230	EDUCATION, TRAINING & TRAVEL	\$2,523	\$3,000	\$1,458	\$3,000	0.0%	\$ -
10-41-240	SUPPLIES	\$4,819	\$2,000	\$3,141	\$4,000	100.0%	\$ 2,000
10-41-280	TELEPHONE	\$545	\$700	\$229	\$0	-100.0%	\$ (700)
10-41-330	DONATIONS	\$10,543	\$10,500	\$10,543	\$10,500	0.0%	\$ -
10-41-610	OTHER SERVICES	\$17,110	\$15,500	\$1,496	\$15,500	0.0%	\$ -
10-41-NEW	PUBLIC MEETING BROADCASTING COSTS	\$0	\$0	\$0	\$6,000	0.0%	\$ 6,000
10-41-613	ELECTION	\$16,733	\$2,000	\$0	\$29,142	1357.1%	\$ 27,142
10-41-615	SANTAQUIN CALENDAR	\$4,701	\$7,000	\$7,077	\$7,500	7.1%	\$ 500
10-41-660	PHOTO & VIDEO CONTEST EXPENSE	\$1,184	\$1,500	\$674	\$1,500	0.0%	\$ -
10-41-670	YOUTH CITY COUNCIL EXPENSE	\$2,368	\$3,000	\$606	\$3,500	16.7%	\$ 500
TOTAL LEGISLATIVE		\$106,649	\$92,281	\$61,627	\$128,627	39.4%	\$ 36,346
<b>COURT</b>							
10-42-120	SALARIES & WAGES (PART TIME)	\$74,234	\$77,048	\$53,864	\$114,536	48.7%	\$ 37,488
10-42-130	EMPLOYEE BENEFITS	\$11,274	\$11,516	\$6,721	\$25,622	122.5%	\$ 14,106
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$744	\$750	\$0	\$750	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$1,070	\$1,800	\$0	\$2,200	22.2%	\$ 400
10-42-240	SUPPLIES	\$690	\$1,200	\$316	\$1,200	0.0%	\$ -
10-42-310	PROFESSIONAL & TECHNICAL	\$10,443	\$14,000	\$6,395	\$16,000	14.3%	\$ 2,000
10-42-331	LEGAL	\$245,648	\$230,000	\$212,208	\$280,000	21.7%	\$ 50,000
10-42-610	STATE RESTITUTION	\$71,209	\$80,000	\$47,854	\$81,000	1.3%	\$ 1,000
TOTAL COURT		\$415,311	\$416,314	\$327,358	\$521,308	25.2%	\$ 104,994
<b>ADMINISTRATION</b>							
10-43-110	SALARIES & WAGES	\$207,035	\$199,878	\$163,737	\$298,643	49.4%	\$ 98,765
10-43-130	EMPLOYEE BENEFITS	\$91,415	\$100,053	\$66,928	\$152,164	52.1%	\$ 52,111
10-43-140	OVERTIME	\$510	\$0	\$534	\$0	0.0%	\$ -
10-43-145	VEHICLE ALLOWANCE	\$7,720	\$7,200	\$5,902	\$14,400	100.0%	\$ 7,200
10-43-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$13,285	\$14,300	\$7,496	\$16,000	11.9%	\$ 1,700
10-43-220	NOTICES, ORDINANCES, PUBLICATION	\$2,942	\$7,653	\$1,519	\$500	-93.5%	\$ (7,153)
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$10,916	\$8,850	\$2,325	\$18,500	109.0%	\$ 9,650
10-43-240	SUPPLIES	\$17,070	\$15,500	\$13,282	\$16,000	3.2%	\$ 500
10-43-250	EQUIPMENT MAINTENANCE	\$1,778	\$4,000	\$863	\$3,000	-25.0%	\$ (1,000)
10-43-260	FUEL	\$3,126	\$4,000	\$1,220	\$5,000	25.0%	\$ 1,000
10-43-280	TELEPHONE	\$2,143	\$2,200	\$1,620	\$2,700	22.7%	\$ 500
10-43-310	PROFESSIONAL & TECHNICAL	\$14,645	\$6,500	\$8,212	\$7,400	13.8%	\$ 900
10-43-311	ACCOUNTING & AUDITING	\$19,752	\$20,000	\$21,700	\$22,000	10.0%	\$ 2,000
10-43-331	LEGAL	\$86,984	\$70,000	\$77,347	\$95,000	35.7%	\$ 25,000
10-43-480	EMPLOYEE RECOGNITIONS	\$5,244	\$5,400	\$8,264	\$7,000	29.6%	\$ 1,600
10-43-482	TEAM APPRECIATION & RECOGNITION PROGRAM	\$0	\$0	\$0	\$7,000	0.0%	\$ 7,000
10-43-501	BANK AND SERVICE CHARGES	\$4,552	\$5,200	\$5,498	\$4,000	-23.1%	\$ (1,200)
10-43-510	INSURANCE AND BONDS	\$123,329	\$135,000	\$139,224	\$145,000	7.4%	\$ 10,000
10-43-610	OTHER SERVICES	\$16,163	\$15,000	\$12,091	\$15,000	0.0%	\$ -
TOTAL ADMINISTRATION		\$628,608	\$620,734	\$537,762	\$829,307	33.6%	\$ 208,573

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>ENGINEERING DEPT</b>							
10-48-110	SALARIES & WAGES	\$210,210	\$233,987	\$188,859	\$256,981	9.8%	\$ 22,994
10-48-130	EMPLOYEE BENEFITS	\$103,397	\$113,619	\$89,739	\$126,350	11.2%	\$ 12,731
10-48-145	VEHICLE ALLOWANCE	\$8,106	\$7,200	\$6,438	\$7,200	0.0%	\$ -
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$838	\$2,300	\$0	\$4,000	73.9%	\$ 1,700
10-48-230	EDUCATION, TRAINING & TRAVEL	\$19,720	\$23,550	\$7,138	\$7,500	-68.2%	\$ (16,050)
10-48-240	SUPPLIES	\$646	\$1,200	\$1,847	\$14,000	1066.7%	\$ 12,800
10-48-250	EQUIPMENT MAINTENANCE	\$462	\$1,000	\$1,273	\$2,000	100.0%	\$ 1,000
10-48-260	FUEL	\$1,100	\$1,200	\$813	\$2,000	66.7%	\$ 800
10-48-280	TELEPHONE	\$1,734	\$1,500	\$1,954	\$2,820	88.0%	\$ 1,320
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$1,990	\$5,000	\$1,680	\$5,000	0.0%	\$ -
<b>TOTAL ENGINEERING DEPT</b>		<b>\$348,203</b>	<b>\$390,556</b>	<b>\$299,740</b>	<b>\$427,851</b>	<b>9.5%</b>	<b>\$ 37,295</b>
<b>GENERAL GOVERNMENT BUILDINGS</b>							
10-51-110	SALARIES & WAGES	\$9,529	\$16,365	\$11,160	\$0	-100.0%	\$ (16,365)
10-51-120	PART TIME SALARIES AND WAGES	\$0	\$0	\$0	\$16,241	0.0%	\$ 16,241
10-51-130	EMPLOYEE BENEFITS	\$996	\$1,553	\$1,049	\$1,437	-7.5%	\$ (116)
10-51-200	CONTRACT LABOR	\$605	\$1,500	\$1,010	\$2,300	53.3%	\$ 800
10-51-240	SUPPLIES	\$2,898	\$3,500	\$2,445	\$3,500	0.0%	\$ -
10-51-270	UTILITIES	\$42,278	\$55,000	\$32,422	\$45,000	-18.2%	\$ (10,000)
10-51-280	TELEPHONE (MOVED TO COMPUTER BUDGET 43)	\$36,140	\$34,000	\$27,468	\$0	-100.0%	\$ (34,000)
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$34,292	\$30,000	\$12,257	\$36,000	20.0%	\$ 6,000
10-51-480	CHRISTMAS LIGHTS	\$6,924	\$0	\$2,840	\$11,000	0.0%	\$ 11,000
10-51-730	CAPITAL PROJECTS	\$15,263	\$0	\$0	\$5,000	0.0%	\$ 5,000
10-51-740	CAPITAL VEHICLE & EQUIPMENT	\$699	\$0	\$0	\$0	0.0%	\$ -
<b>TOTAL GENERAL GOVERNMENT BUILDINGS</b>		<b>\$149,623</b>	<b>\$141,918</b>	<b>\$90,649</b>	<b>\$120,478</b>	<b>-15.1%</b>	<b>\$ (21,440)</b>
<b>POLICE</b>							
10-54-110	SALARIES & WAGES	\$835,377	\$912,942	\$725,146	\$1,006,779	10.3%	\$ 93,837
10-54-120	SALARIES & WAGES (PART TIME)	\$38,867	\$52,900	\$29,149	\$28,508	-46.1%	\$ (24,392)
10-54-130	EMPLOYEE BENEFITS	\$599,563	\$708,008	\$447,779	\$789,489	11.5%	\$ 81,481
10-54-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$203	\$0	0.0%	\$ -
10-54-140	OVERTIME	\$60,483	\$65,000	\$41,478	\$65,000	0.0%	\$ -
10-54-145	SURVIVING SPOUSE BENEFIT PROGRAM	\$1,235	\$1,235	\$0	\$1,235	0.0%	\$ -
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$888	\$850	\$379	\$850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$26	\$0	\$271	\$0	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$8,466	\$11,000	\$5,434	\$10,000	-9.1%	\$ (1,000)
10-54-240	SUPPLIES	\$27,240	\$31,900	\$15,439	\$36,900	15.7%	\$ 5,000
10-54-250	EQUIPMENT MAINTENANCE	\$12,153	\$10,000	\$7,304	\$10,000	0.0%	\$ -
10-54-260	FUEL	\$33,202	\$34,500	\$26,251	\$35,000	1.4%	\$ 500
10-54-280	TELEPHONE	\$7,702	\$9,100	\$5,026	\$9,100	0.0%	\$ -
10-54-311	PROFESSIONAL & TECHNICAL	\$22,550	\$20,000	\$16,868	\$20,000	0.0%	\$ -
10-54-320	LIQUOR CONTROL	\$12,101	\$10,000	\$12,080	\$12,000	20.0%	\$ 2,000
10-54-330	CRIMES TASK FORCE	\$3,939	\$4,500	\$6,206	\$6,000	33.3%	\$ 1,500
10-54-340	CENTRAL DISPATCH FEES	\$116,405	\$90,960	\$51,022	\$106,797	17.4%	\$ 15,837
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$7,197	\$8,000	\$9,648	\$10,000	25.0%	\$ 2,000
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$7,239	\$3,150	-\$1,018	\$3,150	0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$7,218	\$32,420	\$5,330	\$11,250	-65.3%	\$ (21,170)
<b>TOTAL POLICE</b>		<b>\$1,801,850</b>	<b>\$2,006,465</b>	<b>\$1,403,995</b>	<b>\$2,173,807</b>	<b>8.3%</b>	<b>\$ 167,342</b>
<b>STREETS</b>							
10-60-110	SALARIES & WAGES	\$109,988	\$116,908	\$86,899	\$97,376	-16.7%	\$ (19,532)
10-60-120	SALARIES & WAGES (PART TIME)	\$0	\$0	\$4,080	\$43,832	0.0%	\$ 43,832
10-60-130	EMPLOYEE BENEFITS	\$58,343	\$64,400	\$42,412	\$61,795	-4.0%	\$ (2,605)
10-60-140	OVERTIME	\$2,372	\$700	\$1,287	\$700	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$922	\$1,000	\$0	\$1,000	0.0%	\$ -
10-60-240	SUPPLIES	\$46,392	\$55,000	\$46,953	\$55,000	0.0%	\$ -
10-60-250	EQUIPMENT MAINTENANCE	\$16,184	\$16,500	\$15,222	\$20,000	21.2%	\$ 3,500
10-60-260	FUEL	\$8,341	\$10,000	\$5,161	\$10,000	0.0%	\$ -
10-60-270	UTILITIES - STREET LIGHTS	\$16,878	\$23,000	\$63,645	\$70,000	204.3%	\$ 47,000
10-60-280	TELEPHONE	\$145	\$500	\$76	\$100	-80.0%	\$ (400)
10-60-351	MASS TRANS (PASS THRU)	\$1,883	\$2,400	\$1,609	\$2,400	0.0%	\$ -
10-60-490	STREETS SIGNS	\$1,625	\$1,500	\$0	\$1,000	-33.3%	\$ (500)
10-60-495	SIDEWALKS	\$5,398	\$7,500	\$0	\$7,500	0.0%	\$ -
<b>TOTAL STREETS</b>		<b>\$268,471</b>	<b>\$299,408</b>	<b>\$267,345</b>	<b>\$420,703</b>	<b>40.5%</b>	<b>\$ 121,295</b>



# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>SANITATION</b>							
10-62-240	SUPPLIES	\$1,956	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
10-62-250	EQUIPMENT MAINTENANCE	\$157	\$200	\$0	\$0	-100.0%	\$ (200)
10-62-260	FUEL	\$2,825	\$2,800	\$2,416	\$3,500	25.0%	\$ 700
10-62-280	TELEPHONE	\$145	\$600	\$76	\$0	-100.0%	\$ (600)
10-62-311	WASTE PICKUP CHARGES	\$411,946	\$350,000	\$300,094	\$400,000	14.3%	\$ 50,000
10-62-312	RECYCLING PICKUP CHARGES	\$134,991	\$115,000	\$107,088	\$155,510	35.2%	\$ 40,510
10-62-480	CLOSE LANDFILL	\$0	\$0	\$8,696	\$0	0.0%	\$ -
10-62-610	LANDFILL CLEAN-UP	\$3,233	\$0	\$0	\$0	0.0%	\$ -
TOTAL SANITATION		\$555,253	\$473,600	\$418,371	\$559,010	18.0%	\$ 85,410
<b>BUILDING INSPECTION</b>							
10-68-110	SALARIES & WAGES	\$149,112	\$212,214	\$151,610	\$224,391	5.7%	\$ 12,177
10-68-120	SALARIES & WAGES (PART TIME)	\$23,067	\$25,261	\$16,257	\$38,957	54.2%	\$ 13,696
10-68-130	EMPLOYEE BENEFITS	\$84,320	\$129,947	\$90,547	\$137,670	5.9%	\$ 7,723
10-68-140	OVERTIME	\$122	\$0	\$1,858	\$2,000	0.0%	\$ 2,000
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$1,652	\$2,000	\$461	\$2,000	0.0%	\$ -
10-68-230	EDUCATION, TRAVEL & TRAINING	\$4,212	\$15,000	\$3,267	\$10,000	-33.3%	\$ (5,000)
10-68-240	SUPPLIES	\$2,751	\$1,500	\$626	\$2,000	33.3%	\$ 500
10-68-250	EQUIPMENT MAINT	\$1,804	\$2,000	\$855	\$2,000	0.0%	\$ -
10-68-260	FUEL	\$1,473	\$2,750	\$1,710	\$2,750	0.0%	\$ -
10-68-280	TELEPHONE	\$2,823	\$3,500	\$1,814	\$3,500	0.0%	\$ -
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$4,320	\$9,000	\$3,662	\$5,000	-44.4%	\$ (4,000)
10-68-320	BUILDING PERMIT STATE FEES	\$0	\$0	\$4,886	\$9,500	0.0%	\$ 9,500
TOTAL BUILDING INSPECTION		\$275,656	\$403,172	\$277,553	\$439,768	9.1%	\$ 36,596
<b>PARKS</b>							
10-70-110	SALARIES & WAGES	\$67,422	\$62,239	\$51,849	\$124,934	100.7%	\$ 62,695
10-70-120	SALARIES & WAGES (PART TIME)	\$19,818	\$26,861	\$15,125	\$49,135	82.9%	\$ 22,274
10-70-130	EMPLOYEE BENEFITS	\$31,173	\$32,443	\$28,976	\$90,271	178.2%	\$ 57,828
10-70-140	OVERTIME	\$873	\$0	\$471	\$1,300	0.0%	\$ 1,300
10-70-230	EDUCATION, TRAINING & TRAVEL	\$0	\$0	\$0	\$2,000	0.0%	\$ 2,000
10-70-250	EQUIPMENT MAINTENANCE	\$4,554	\$6,000	\$6,261	\$9,500	58.3%	\$ 3,500
10-70-260	FUEL	\$2,825	\$5,000	\$2,416	\$5,000	0.0%	\$ -
10-70-270	UTILITIES	\$53,810	\$54,000	\$23,993	\$25,000	-53.7%	\$ (29,000)
10-70-280	TELEPHONE	\$145	\$600	\$166	\$250	-58.3%	\$ (350)
10-70-300	PARKS GROUNDS MAINTENANCE	\$42,334	\$32,500	\$40,006	\$46,000	41.5%	\$ 13,500
10-70-305	ARBORIST/TREES/LANDSCAPING	\$980	\$1,000	\$300	\$10,000	900.0%	\$ 9,000
10-70-310	BALLFIELD MAINTENANCE	\$14,497	\$0	\$0	\$22,000	0.0%	\$ 22,000
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$6,033	\$7,000	\$0	\$28,800	311.4%	\$ 21,800
TOTAL PARKS		\$244,465	\$228,943	\$169,564	\$414,190	80.9%	\$ 185,247
<b>CEMETERY</b>							
10-77-110	SALARIES & WAGES	\$42,007	\$42,286	\$35,059	\$77,618	83.6%	\$ 35,332
10-77-120	SALARIES & WAGES (PART TIME)	\$13,851	\$26,861	\$12,239	\$49,135	82.9%	\$ 22,274
10-77-130	EMPLOYEE BENEFITS	\$20,220	\$23,906	\$14,881	\$48,774	104.0%	\$ 24,868
10-77-140	OVERTIME	\$299	\$700	\$191	\$700	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$1,805	\$1,900	\$455	\$2,200	15.8%	\$ 300
10-77-260	FUEL	\$2,825	\$3,000	\$2,416	\$3,500	16.7%	\$ 500
10-77-270	UTILITIES	\$0	\$400	\$0	\$0	-100.0%	\$ (400)
10-77-280	TELEPHONE	\$145	\$600	\$166	\$0	-100.0%	\$ (600)
10-77-300	CEMETERY GROUNDS MAINTENANCE	\$3,823	\$6,000	\$9,660	\$6,000	0.0%	\$ -
10-77-735	CEMETERY LAND ACQUISITION SET ASIDE	\$0	\$10,000	\$0	\$10,000	0.0%	\$ -
10-77-740	CAPITAL VEHICLES & EQUIPMENT	\$6,033	\$7,000	\$0	\$12,500	78.6%	\$ 5,500
TOTAL CEMETERY		\$91,006	\$122,653	\$75,067	\$210,427	71.6%	\$ 87,774
<b>PLANNING &amp; ZONING</b>							
10-78-110	SALARIES & WAGES	\$139,101	\$147,522	\$112,697	\$168,315	14.1%	\$ 20,793
10-78-120	SALARIES & WAGES (PART TIME)	\$23,067	\$25,261	\$16,257	\$38,957	54.2%	\$ 13,696
10-78-130	EMPLOYEE BENEFITS	\$84,568	\$93,695	\$72,098	\$108,001	15.3%	\$ 14,306
10-78-140	OVERTIME	\$1,157	\$0	\$0	\$1,000	0.0%	\$ 1,000
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$1,895	\$4,450	\$713	\$4,450	0.0%	\$ -
10-78-220	NOTICE, ORDINANCES & PUBLICATIONS	\$1,115	\$1,000	\$1,084	\$0	-100.0%	\$ (1,000)
10-78-230	EDUCATION, TRAINING & TRAVEL	\$13,707	\$17,870	\$5,867	\$9,130	-48.9%	\$ (8,740)

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
10-78-240	SUPPLIES	\$350	\$1,200	\$435	\$2,000	66.7%	\$ 800
10-78-250	EQUIPMENT MAINTENANCE	\$50	\$200	\$0	\$0	-100.0%	\$ (200)
10-78-280	TELEPHONE	\$1,335	\$1,200	\$634	\$1,200	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$2,435	\$2,500	\$6,033	\$10,000	300.0%	\$ 7,500
10-78-320	GENERAL PLAN UPDATE	\$0	\$50,000	\$7,293	\$30,000	-40.0%	\$ (20,000)
<b>TOTAL PLANNING &amp; ZONING</b>		<b>\$268,779</b>	<b>\$344,898</b>	<b>\$223,111</b>	<b>\$373,053</b>	<b>8.2%</b>	<b>\$ 28,155</b>
<b>DEBT SERVICE - NEW</b>							
10-89-810	DEBT SERVICE - 2020 SALES TAX BOND - PRINCIPLE	\$0	\$99,542	\$0	\$81,865	-17.8%	\$ (17,677)
10-89-820	DEBT SERVICE - 2020 SALES TAX BOND - INTEREST	\$0	\$0	\$36,290	\$331,865	100.0%	\$ 331,865
<b>TOTAL DEBT SERVICE</b>		<b>\$0</b>	<b>\$99,542</b>	<b>\$36,290</b>	<b>\$413,730</b>	<b>315.6%</b>	<b>\$ 314,188</b>
<b>TRANSFERS</b>							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$92,615	\$0	\$12,038	-87.0%	\$ (80,577)
10-90-200	TRANSFER TO CS-SPORTS FUND	\$250,000	\$81,610	\$61,207	\$49,750	-39.0%	\$ (31,860)
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	\$22,500	\$14,886	\$11,165	\$17,000	14.2%	\$ 2,114
10-90-400	TRANSFER TO CS-LIBRARY FUND	\$95,700	\$90,743	\$68,057	\$99,506	9.7%	\$ 8,763
10-90-500	TRANSFER TO CS-SENIORS FUND	\$38,500	\$38,181	\$28,636	\$46,500	21.8%	\$ 8,319
10-90-510	TRANSFER TO CS-ADMINISTRATION FUND	\$0	\$168,628	\$126,471	\$170,844	1.3%	\$ 2,216
10-90-520	TRANSFER TO CS-CLASSES FUND	\$0	\$31,000	\$23,250	\$52,500	69.4%	\$ 21,500
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$80,000	\$80,000	\$60,000	\$90,000	12.5%	\$ 10,000
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$41,496	\$351,770	\$263,828	\$29,000	-91.8%	\$ (322,770)
10-90-700	TRANSFER TO CAPITAL VEH & EQUIP	\$335,358	\$410,000	\$307,500	\$292,000	-28.8%	\$ (118,000)
10-90-800	TRANSFER TO CS-EVENTS FUND	\$60,600	\$54,390	\$40,793	\$56,000	3.0%	\$ 1,610
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$389,000	\$434,981	\$326,236	\$525,000	20.7%	\$ 90,019
10-90-871	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$631,500	\$610,000	\$457,500	\$544,000	-10.8%	\$ (66,000)
10-90-880	TRANSFER TO CDA FUND	\$0	\$175,000	\$0	\$0	-100.0%	\$ (175,000)
10-90-884	TRANSFER TO LBA	\$188,685	\$188,700	\$50,223	\$185,546	-1.7%	\$ (3,154)
<b>TOTAL TRANSFERS</b>		<b>\$2,141,639</b>	<b>\$2,830,804</b>	<b>\$1,831,090</b>	<b>\$2,177,984</b>	<b>-23.1%</b>	<b>\$ (652,820)</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$7,295,513</b>	<b>\$8,471,288</b>	<b>\$6,019,523</b>	<b>\$9,210,244</b>	<b>8.7%</b>	<b>\$ 738,956</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$919,871</b>	<b>\$8,000</b>	<b>\$1,040,230</b>	<b>\$0</b>	<b>-100.0%</b>	<b>\$ (8,000)</b>
<b>CAPITAL PROJECTS - CAPITAL FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
41-38-100	INTEREST EARNINGS	\$0	\$0	\$14,179	\$10,000	0.0%	\$ 10,000
41-38-782	NRCS GRANT - UC DEBRIS BASIN	\$17,032	\$4,225,000	\$2,566	\$0	-100.0%	\$ (4,225,000)
41-38-783	UTAH DAM SAFETY GRANT - UC DEBRIS BASIN	\$0	\$1,950,000	\$0	\$0	-100.0%	\$ (1,950,000)
41-38-784	UTAH COUNTY MATCH - UC DEBRIS BASIN	\$0	\$162,500	\$0	\$0	-100.0%	\$ (162,500)
41-38-785	NRCS GRANT - EWP PROJECT	\$0	\$2,096,000	\$0	\$0	-100.0%	\$ (2,096,000)
41-38-786	UTAH COUNTY MATCH - EWP PROJECT	\$0	\$75,000	\$0	\$0	-100.0%	\$ (75,000)
41-38-787	STATE OF UTAH MATCH - EWP PROJECT	\$0	\$554,000	\$0	\$0	-100.0%	\$ (554,000)
41-38-788	NRCS GRANT - 6 ADDITIONAL DEBRIS BASINS	\$0	\$500,000	\$0	\$0	-100.0%	\$ (500,000)
41-38-789	UTAH JAZZ GRANT - BASKETBALL COURT	\$0	\$17,000	\$10,000	\$0	-100.0%	\$ (17,000)
41-38-790	AMERICAN RESCUE PLAN ACT	\$0	\$0	\$0	\$1,434,909	0.0%	\$ 1,434,909
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$17,032</b>	<b>\$9,579,500</b>	<b>\$26,744</b>	<b>\$1,444,909</b>	<b>-84.9%</b>	<b>\$ (8,134,591)</b>
<b>CONTRIBUTIONS AND TRANSFERS</b>							
41-39-100	TRANSFER FROM GENERAL FUND	\$41,496	\$351,770	\$263,828	\$29,000	-91.8%	\$ (322,770)
41-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$8,103,270	0.0%	\$ 8,103,270
41-39-200	BEGINNING YEAR BALANCE	\$0	\$35,000	\$0	\$0	-100.0%	\$ (35,000)
41-39-300	BOND PROCEEDS	\$0	\$6,000,000	\$7,000,000	\$0	-100.0%	\$ (6,000,000)
41-39-312	TRANSFER FROM PI IMPACT FEE FUND	\$0	\$20,000	\$15,000	\$0	-100.0%	\$ (20,000)
41-39-322	TRANSFER FROM STORM DRAINAGE FUND	\$0	\$365,000	\$273,750	\$365,000	0.0%	\$ -
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$41,496</b>	<b>\$6,771,770</b>	<b>\$7,552,578</b>	<b>\$8,497,270</b>	<b>25.5%</b>	<b>\$ 1,725,500</b>
<b>TOTAL FUND REVENUES</b>		<b>\$58,528</b>	<b>\$16,351,270</b>	<b>\$7,579,322</b>	<b>\$9,942,179</b>	<b>-39.2%</b>	<b>\$ (6,409,091)</b>
<b>EXPENDITURES:</b>							

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>EXPENDITURES</b>							
41-40-310	CEMETERY EXPANSION	\$0	\$33,000	\$0	\$37,000	12.1%	\$ 4,000
41-40-530	COMPUTER HARDWARE	\$1,807	\$0	\$0	\$0	0.0%	\$ -
41-40-701	RELOCATION OF PW BLDG	\$6,153	\$0	\$0	\$0	0.0%	\$ -
41-40-702	RELOCATION TO REC BLDG	\$9,147	\$0	\$0	\$0	0.0%	\$ -
41-40-703	RECREATION CENTER BALLOT INITIATIVE	\$111,491	\$0	\$0	\$0	0.0%	\$ -
41-40-704	NEW CITY HALL	\$0	\$6,000,000	\$18,826	\$6,700,000	11.7%	\$ 700,000
41-40-704-001	NEW CITY HALL - LAND ACQUISITION	\$0	\$0	\$569,086	\$0	0.0%	\$ -
41-40-704-002	NEW CITY HALL - ARCHITECTURAL SERVICES	\$10,375	\$0	\$105,721	\$300,000	0.0%	\$ 300,000
41-40-704-003	NEW CITY HALL - FF&E	\$0	\$0	\$0	\$1,000,000	0.0%	\$ 1,000,000
41-40-815	P3 - OLD PUBLIC SAFETY BLDG	\$0	\$0	\$8,337	\$0	0.0%	\$ -
41-40-816	NRCS - UT CO DEBRIS BASIN PROJECT	\$15,670	\$6,500,000	\$1,944	\$0	-100.0%	\$ (6,500,000)
41-40-816-01	NRCS - EWP PROJECT	\$0	\$2,800,000	\$0	\$0	-100.0%	\$ (2,800,000)
41-40-816-02	NRCS - 6 ADDITIONAL DEBRIS BASIN PROJECT	\$0	\$500,000	\$0	\$0	-100.0%	\$ (500,000)
41-40-817	2019 HANSEN TANK PROJECT	\$0	\$20,000	\$3,692	\$0	-100.0%	\$ (20,000)
41-40-818	BALL PARK FENCE REPLACEMENT	\$21,120	\$0	\$0	\$0	0.0%	\$ -
41-40-819	EXIT 242 VISION PLANNING	\$17	\$30,000	\$25,615	\$0	-100.0%	\$ (30,000)
41-40-821	CENTER STREET STORM DRAINAGE	\$0	\$315,000	\$0	\$315,000	0.0%	\$ -
41-40-822	400 E 450 S STORM DRAINAGE PROJECT	\$0	\$50,000	\$0	\$50,000	0.0%	\$ -
41-40-823	UTAH JAZZ BASKETBALL COURT	\$0	\$103,270	\$11	\$103,270	0.0%	\$ -
41-40-824	RELOCATION OF COUNTY LINE	\$0	\$0	\$12,925	\$2,000	0.0%	\$ 2,000
41-40-825	REASPHALTING OF PUBLIC SAFETY BUILDING	\$0	\$0	\$0	\$0	0.0%	\$ -
41-40-826	AMERICAN RESCUE PLAN ACT - EXPENDITURES	\$0	\$0	\$0	\$1,434,909	0.0%	\$ 1,434,909
TOTAL EXPENDITURES		\$175,779	\$16,351,270	\$746,156	\$9,942,179	-39.2%	\$ (6,409,091)
TOTAL FUND EXPENDITURES		\$175,779	\$16,351,270	\$746,156	\$9,942,179	-39.2%	\$ (6,409,091)
NET REVENUE OVER EXPENDITURES		-\$117,251	\$0	\$6,833,166	\$0	0.0%	\$ -
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND</b>							
<b>REVENUES:</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
42-39-100	TRANSFER FROM GENERAL FUND	\$335,358	\$410,000	\$307,500	\$292,000	-28.8%	\$ (118,000)
42-39-101	TRANSFER FROM PW CAPITAL HOLDING FUND	\$31,008	\$31,008	\$23,256	\$31,008	0.0%	\$ -
42-39-110	SALE OF SURPLUS VEHICLES	\$38,976	\$50,000	\$0	\$0	-100.0%	\$ (50,000)
42-39-210	MAG GRANT - SENIORS VAN	\$0	\$64,865	\$0	\$0	-100.0%	\$ (64,865)
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$0	\$0	\$0	\$730,000	0.0%	\$ 730,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$780,342	\$555,873	\$330,756	\$1,053,008	89.4%	\$ 497,135
TOTAL FUND REVENUES		\$780,342	\$555,873	\$330,756	\$1,053,008	89.4%	\$ 497,135
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
42-40-771	LEASE EXPENDITURES	\$155,651	\$15,000	\$3,571	\$179,489	1096.6%	\$ 164,489
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$45,185	\$54,500	\$57,545	\$48,703	-10.6%	\$ (5,797)
42-41-051	2015 (5) PIECE EQUIPMENT LEASE PMT	\$7,016	\$3,614	\$0	\$0	-100.0%	\$ (3,614)
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT	\$56,322	\$61,373	\$0	\$58,794	-4.2%	\$ (2,579)
42-41-058	VEHICLE PURCHASES	\$442,614	\$340,528	\$230,315	\$730,000	114.4%	\$ 389,472
42-41-060	EQUIPMENT PURCHASES	\$57,479	\$0	\$54,589	\$0	0.0%	\$ -
42-41-061	FIRE SCBA & ACCESSORIES (7YR ROTATION)	\$21,276	\$27,265	\$22,174	\$23,110	-15.2%	\$ (4,155)
42-48-200	DEBT SERVICE-INTEREST	\$27,380	\$0	\$8,962	\$12,531	0.0%	\$ 12,531
42-90-150	CONTRIBUTION TO SURPLUS	\$0	\$53,593	\$0	\$381	-99.3%	\$ (53,212)
TOTAL FUND EXPENDITURES		\$812,924	\$555,873	\$377,155	\$1,053,008	89.4%	\$ 497,135
TOTAL FUND EXPENDITURES		\$812,924	\$555,873	\$377,155	\$1,053,008	89.4%	\$ 497,135
NET REVENUE OVER EXPENDITURES		-\$32,582	\$0	-\$46,399	\$0	0.0%	\$ (0)
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>							
<b>REVENUES:</b>							

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>CONTRIBUTIONS AND TRANSFERS</b>							
43-39-100	TRANS FROM GENERAL FUND	\$80,000	\$80,000	\$60,000	<b>\$90,000</b>	12.5%	\$ 10,000
43-39-110	TRANS FROM WATER FUND	\$50,000	\$55,000	\$41,250	<b>\$64,000</b>	16.4%	\$ 9,000
43-39-120	TRANS FROM SEWER FUND	\$50,000	\$55,000	\$41,250	<b>\$64,000</b>	16.4%	\$ 9,000
43-39-130	TRANS FROM PI FUND	\$50,000	\$55,000	\$41,250	<b>\$64,000</b>	16.4%	\$ 9,000
43-39-140	USE OF FUND BALANCE	\$0	\$26,500	\$0	<b>\$50,695</b>	91.3%	\$ 24,195
TOTAL CONTRIBUTIONS AND TRANSFERS		<b>\$230,000</b>	<b>\$271,500</b>	<b>\$183,750</b>	<b>\$332,695</b>	22.5%	\$ 61,195
TOTAL FUND REVENUES		<b>\$230,000</b>	<b>\$271,500</b>	<b>\$183,750</b>	<b>\$332,695</b>	22.5%	\$ 61,195
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$33,601	\$32,500	\$25,650	<b>\$34,200</b>	5.2%	\$ 1,700
43-40-112	WEB CONTRACT - CIVICLIVE	\$4,140	\$16,840	\$4,140	<b>\$0</b>	-100.0%	\$ (16,840)
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$18,012	\$18,000	\$12,269	<b>\$19,000</b>	5.6%	\$ 1,000
43-40-114	SOCIAL MEDIA ARCHIVE SERVICE CONTRACT	\$2,388	\$2,400	\$3,045	<b>\$4,800</b>	100.0%	\$ 2,400
43-40-115	MUNICODE - MEETINGS MANAGEMENT	\$0	\$3,800	\$6,320	<b>\$6,320</b>	66.3%	\$ 2,520
43-40-116	MUNICODE - WEBSITE	\$0	\$0	\$5,250	<b>\$2,200</b>	0.0%	\$ 2,200
43-40-117	MUNICODE - CODIFICATION	\$0	\$0	\$4,420	<b>\$2,200</b>	0.0%	\$ 2,200
43-40-118	STAMPLI - AP OCR SOFTWARE	\$0	\$0	\$0	<b>\$8,820</b>	0.0%	\$ 8,820
43-40-200	DESKTOP ROTATION EXPENSE	\$7,519	\$20,000	\$3,737	<b>\$16,000</b>	-20.0%	\$ (4,000)
43-40-210	LAPTOP ROTATION EXPENSE	\$6,740	\$20,000	\$6,919	<b>\$16,000</b>	-20.0%	\$ (4,000)
43-40-220	SERVERS ROTATION EXPENSE	\$12,586	\$15,000	\$25,517	<b>\$15,000</b>	0.0%	\$ -
43-40-230	MISC EQUIPMENT EXPENSE	\$15,842	\$14,860	\$1,424	<b>\$10,000</b>	-32.7%	\$ (4,860)
43-40-240	TELEPHONE & INTERNET	\$0	\$0	\$0	<b>\$41,600</b>	0.0%	\$ 41,600
43-40-300	COPIER CONTRACTS	\$15,348	\$17,300	\$10,595	<b>\$15,500</b>	-10.4%	\$ (1,800)
43-40-400	PELORUS CONTRACT	\$10,400	\$10,400	\$7,800	<b>\$10,400</b>	0.0%	\$ -
43-40-500	SOFTWARE	\$23,285	\$42,100	\$29,679	<b>\$45,000</b>	6.9%	\$ 2,900
43-40-503	NEW EMPLOYEE TECHNOLOGY SETUP	\$0	\$0	\$1,680	<b>\$0</b>	0.0%	\$ -
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$14,400	\$14,400	\$14,400	<b>\$14,400</b>	0.0%	\$ -
43-40-507	MS OFFICE 365 LICENSES	\$0	\$0	\$3,089	<b>\$12,355</b>	0.0%	\$ 12,355
43-40-600	SPILLMAN - POLICE CONTRACT	\$0	\$23,800	\$0	<b>\$23,800</b>	0.0%	\$ -
43-40-612	EVERBRIDGE CONTRACT	\$2,057	\$3,000	\$2,167	<b>\$3,000</b>	0.0%	\$ -
43-40-613	FIRE DEPARTMENT SOFTWARE	\$0	\$17,100	\$16,241	<b>\$20,100</b>	17.5%	\$ 3,000
43-40-614	PUBLIC WORKS SOFTWARE	\$0	\$0	\$0	<b>\$12,000</b>	0.0%	\$ 12,000
TOTAL FUND EXPENDITURES		<b>\$166,317</b>	<b>\$271,500</b>	<b>\$184,342</b>	<b>\$332,695</b>	22.5%	\$ 61,195
TOTAL FUND EXPENDITURES		<b>\$166,317</b>	<b>\$271,500</b>	<b>\$184,342</b>	<b>\$332,695</b>	22.5%	\$ 61,195
NET REVENUE OVER EXPENDITURES		<b>\$63,683</b>	<b>\$0</b>	<b>-\$592</b>	<b>\$0</b>	0.0%	\$ (0)
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>							
<b>REVENUES:</b>							
<u>ENTERPRISE REVENUE</u>							
44-39-110	TRANSFERS FROM WATER FUND	\$82,272	\$89,904	\$67,428	<b>\$98,280</b>	9.3%	\$ 8,376
44-39-120	TRANSFERS FROM SEWER FUND	\$80,328	\$88,008	\$66,006	<b>\$96,408</b>	9.5%	\$ 8,400
44-39-130	TRANSFERS FROM PI FUND	\$76,200	\$80,208	\$60,156	<b>\$86,016</b>	7.2%	\$ 5,808
TOTAL ENTERPRISE REVENUE		<b>\$238,800</b>	<b>\$258,120</b>	<b>\$193,590</b>	<b>\$280,704</b>	8.7%	\$ 22,584
TOTAL FUND REVENUES		<b>\$238,800</b>	<b>\$258,120</b>	<b>\$193,590</b>	<b>\$280,704</b>	8.7%	\$ 22,584
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$31,008	\$31,008	\$23,256	<b>\$31,008</b>	0.0%	\$ -
44-40-911	TRANSFERS TO WATER FUND	\$0	\$100,000	\$75,000	<b>\$0</b>	-100.0%	\$ (100,000)
44-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$127,112	\$0	<b>\$249,696</b>	96.4%	\$ 122,584
TOTAL EXPENDITURES		<b>\$31,008</b>	<b>\$258,120</b>	<b>\$98,256</b>	<b>\$280,704</b>	8.7%	\$ 22,584
TOTAL FUND EXPENDITURES		<b>\$31,008</b>	<b>\$258,120</b>	<b>\$98,256</b>	<b>\$280,704</b>	8.7%	\$ 22,584

**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$207,792</b>	<b>\$0</b>	<b>\$95,334</b>	<b>\$0</b>	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>							
<b>REVENUES:</b>							
<u>ENTERPRISE REVENUE</u>							
45-38-101	INTEREST EARNINGS	\$17,042	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
45-38-200	GRANT PROCEEDS	\$441,585	\$0	\$0	\$4,100,000	0.0%	\$ 4,100,000
45-38-205	DEVELOPER PARTNERSHIP PROCEEDS	\$219,000	\$146,000	\$73,000	\$146,000	0.0%	\$ -
45-38-206	DEVELOPER WARRANTY WORK	\$8,249	\$0	\$21,000	\$0	0.0%	\$ -
45-38-210	SCHOOL DISTRICT PARTNERSHIP PROCEEDS	\$200,000	\$0	\$0	\$0	0.0%	\$ -
45-38-211	UDOT PARTNERSHIP PROCEEDS	\$39,000	\$0	\$0	\$200,000	0.0%	\$ 200,000
45-39-100	TRANSFERS FROM GENERAL FUND	\$631,500	\$610,000	\$457,500	\$544,000	-10.8%	\$ (66,000)
45-39-141	TRANSFERS FROM TRANS IMPACT FEE FUND	\$100,000	\$396,450	\$297,338	\$390,000	-1.6%	\$ (6,450)
45-39-200	CONTRIBUTION FROM SURPLUS	\$0	\$260,000	\$0	\$0	-100.0%	\$ (260,000)
<b>TOTAL ENTERPRISE REVENUE</b>		<b>\$1,656,376</b>	<b>\$1,417,450</b>	<b>\$848,837</b>	<b>\$5,380,000</b>	<b>279.6%</b>	<b>\$ 3,962,550</b>
<b>TOTAL FUND REVENUES</b>		<b>\$1,656,376</b>	<b>\$1,417,450</b>	<b>\$848,837</b>	<b>\$5,380,000</b>	<b>279.6%</b>	<b>\$ 3,962,550</b>
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
45-40-200	ROAD MAINTENANCE	\$394,301	\$391,831	\$607,060	\$499,954	27.6%	\$ 108,123
45-40-300	SUMMIT RIDGE PARKWAY EXTENSION PROJECT	\$2,248,534	\$0	\$29,077	\$0	0.0%	\$ -
45-40-301	500 WEST PROJECT	\$263,782	\$0	\$0	\$0	0.0%	\$ -
45-40-302	300 WEST PROJECT (WEST)	\$30,071	\$0	\$0	\$0	0.0%	\$ -
45-40-303	300 WEST PROJECT (EAST)	\$0	\$140,000	\$0	\$0	-100.0%	\$ (140,000)
45-40-304	HIGHLAND DRIVE CANYON ROAD	\$48,978	\$200,000	\$86,351	\$0	-100.0%	\$ (200,000)
45-40-305	REBUILD NORTH CENTER STREET	\$0	\$200,000	\$0	\$0	-100.0%	\$ (200,000)
45-40-306	MAIN STREET WIDENING	\$0	\$0	\$0	\$4,400,000	0.0%	\$ 4,400,000
45-40-881	2018 ROAD BOND PRINCIPAL	\$389,000	\$400,000	\$393,000	\$400,000	0.0%	\$ -
45-40-882	2018 ROAD BOND INTEREST	\$114,584	\$85,619	\$109,691	\$80,046	-6.5%	\$ (5,573)
45-40-900	TRANSFER TO CDA FUND	\$457,500	\$0	\$395,829	\$0	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$3,946,750</b>	<b>\$1,417,450</b>	<b>\$1,621,007</b>	<b>\$5,380,000</b>	<b>279.6%</b>	<b>\$ 3,962,550</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$3,946,750</b>	<b>\$1,417,450</b>	<b>\$1,621,007</b>	<b>\$5,380,000</b>	<b>279.6%</b>	<b>\$ 3,962,550</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>-\$2,290,374</b>	<b>\$0</b>	<b>-\$772,170</b>	<b>\$0</b>	0.0%	\$ -
<b>STORM DRAINAGE - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
50-37-100	STORM DRAINAGE FEE REVENUE	\$38,904	\$46,500	\$35,573	\$56,200	20.9%	\$ 9,700
50-37-200	CDBG GRANT FUNDING	\$0	\$235,000	\$0	\$235,000	0.0%	\$ -
50-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$83,500	\$0	\$130,000	55.7%	\$ 46,500
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$38,904</b>	<b>\$365,000</b>	<b>\$35,573</b>	<b>\$421,200</b>	<b>15.4%</b>	<b>\$ 56,200</b>
<b>TOTAL FUND REVENUES</b>		<b>\$38,904</b>	<b>\$365,000</b>	<b>\$35,573</b>	<b>\$421,200</b>	<b>15.4%</b>	<b>\$ 56,200</b>
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
50-40-300	STORM DRAINAGE EXPENSES	\$0	\$0	\$0	\$56,200	0.0%	\$ 56,200
50-40-902	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$365,000	\$273,750	\$365,000	0.0%	\$ -
<b>TOTAL FUND EXPENDITURES</b>		<b>\$0</b>	<b>\$365,000</b>	<b>\$273,750</b>	<b>\$421,200</b>	<b>15.4%</b>	<b>\$ 56,200</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$0</b>	<b>\$365,000</b>	<b>\$273,750</b>	<b>\$421,200</b>	<b>15.4%</b>	<b>\$ 56,200</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$38,904</b>	<b>\$0</b>	<b>-\$238,177</b>	<b>\$0</b>	0.0%	\$ 0
<b>WATER - ENTERPRISE FUND</b>							

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>REVENUES:</b>							
<u>ENTERPRISE REVENUE</u>							
51-37-100	WATER SALES	\$1,247,644	\$1,242,944	\$1,026,044	\$1,379,201	11.0%	\$ 136,257
51-37-110	CONTRACTED WATER SALES	\$0	\$0	\$600	\$0	0.0%	\$ -
51-37-175	WATER METERS	\$64,688	\$45,000	\$105,866	\$190,500	323.3%	\$ 145,500
51-37-200	WATER CONNECTION FEES	\$41,996	\$30,000	\$62,200	\$125,000	316.7%	\$ 95,000
51-37-212	CHLORINE SALES	\$4,119	\$5,000	\$3,862	\$5,150	3.0%	\$ 150
51-37-300	PENALTIES & FORFEITURES	\$92,727	\$130,000	\$89,545	\$119,393	-8.2%	\$ (10,607)
TOTAL ENTERPRISE REVENUE		\$1,451,174	\$1,452,944	\$1,288,117	\$1,819,244	25.2%	\$ 366,300
<u>MISCELLANEOUS REVENUE</u>							
51-38-100	INTEREST EARNINGS	\$6,405	\$6,500	\$2,252	\$3,003	-53.8%	\$ (3,497)
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$22,969	\$25,000	\$5,779	\$7,706	-69.2%	\$ (17,294)
51-38-200	CONSTRUCTION WATER	\$9,720	\$10,000	\$13,620	\$18,160	81.6%	\$ 8,160
51-38-900	MISCELLANEOUS	\$46,652	\$20,000	\$31,316	\$41,755	108.8%	\$ 21,755
51-38-901	MONEY IN LIEU OF WATER	\$205,606	\$0	\$304,669	\$406,225	0.0%	\$ 406,225
TOTAL MISCELLANEOUS REVENUE		\$291,351	\$61,500	\$357,636	\$476,849	675.4%	\$ 415,349
<u>CONTRIBUTIONS AND TRANSFERS</u>							
51-39-100	TRANSFER FROM PW CAP REPAIR & REPLACEMENT	\$0	\$100,000	\$75,000	\$0	-100.0%	\$ (100,000)
51-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$100,000	\$75,000	\$0	-100.0%	\$ (100,000)
TOTAL FUND REVENUES		\$1,742,525	\$1,614,444	\$1,720,754	\$2,296,092	42.2%	\$ 681,648
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
51-40-110	SALARIES & WAGES	\$199,206	\$196,406	\$159,145	\$235,721	20.0%	\$ 39,315
51-40-120	SALARIES & WAGES (PART TIME)	\$51,202	\$63,157	\$46,101	\$71,704	13.5%	\$ 8,547
51-40-130	EMPLOYEE BENEFITS	\$118,626	\$118,295	\$84,625	\$147,300	24.5%	\$ 29,005
51-40-140	OVERTIME	\$4,124	\$2,000	\$1,961	\$2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$2,100	\$2,000	\$2,897	\$3,000	50.0%	\$ 1,000
51-40-230	EDUCATION, TRAINING & TRAVEL	\$2,438	\$4,000	\$4,186	\$5,000	25.0%	\$ 1,000
51-40-240	SUPPLIES	\$121,729	\$130,000	\$102,753	\$55,700	-57.2%	\$ (74,300)
51-40-241	UTILITY BILLING PROCESSING FEES	\$18,947	\$20,000	\$16,989	\$25,000	25.0%	\$ 5,000
51-40-242	METERS & MXU'S	\$0	\$0	\$0	\$115,000	0.0%	\$ 115,000
51-40-250	EQUIPMENT MAINTENANCE	\$12,417	\$11,500	\$18,254	\$14,000	21.7%	\$ 2,500
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$2,235	\$0	\$0	\$0	0.0%	\$ -
51-40-260	FUEL	\$6,459	\$7,000	\$5,120	\$7,500	7.1%	\$ 500
51-40-273	UTILITIES	\$54,469	\$60,000	\$72,826	\$85,000	41.7%	\$ 25,000
51-40-280	TELEPHONE	\$2,845	\$3,000	\$2,019	\$3,000	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$13,241	\$10,000	\$4,338	\$10,000	0.0%	\$ -
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$774	\$3,750	\$0	\$7,500	100.0%	\$ 3,750
51-40-650	DEPRECIATION	\$40,449	\$0	\$0	\$0	0.0%	\$ -
51-40-750	CAPITAL PROJECTS	\$0	\$120,000	\$20,018	\$14,500	-87.9%	\$ (105,500)
51-40-811	2018 WATER BOND RESERVE	\$0	\$29,521	\$0	\$0	-100.0%	\$ (29,521)
51-40-900	TRANSFER TO GENERAL FUNDS	\$600,000	\$600,000	\$450,000	\$600,000	0.0%	\$ -
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$82,272	\$89,904	\$67,428	\$98,280	9.3%	\$ 8,376
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$55,000	\$41,250	\$64,000	16.4%	\$ 9,000
51-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$88,911	\$0	\$731,888	723.2%	\$ 642,977
TOTAL EXPENDITURES		\$1,483,532	\$1,614,444	\$1,099,911	\$2,296,093	42.2%	\$ 681,649
TOTAL FUND EXPENDITURES		\$1,483,532	\$1,614,444	\$1,099,911	\$2,296,093	42.2%	\$ 681,649
NET REVENUE OVER EXPENDITURES		\$258,993	\$0	\$620,843	\$0	0.0%	\$ (0)
<b>SEWER FUND - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
<u>ENTERPRISE REVENUE</u>							
52-37-100	USER FEE	\$1,932,067	\$1,976,292	\$1,570,467	\$2,128,137	7.7%	\$ 151,845

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
TOTAL ENTERPRISE REVENUE		\$1,932,067	\$1,976,292	\$1,570,467	\$2,128,137	7.7%	\$ 151,845
<b>MISCELLANEOUS REVENUE</b>							
52-38-100	INTEREST EARNINGS	\$44,480	\$50,000	\$2,282	\$3,000	-94.0%	\$ (47,000)
52-38-900	MISCELLANEOUS	\$0	\$2,000	\$0	\$0	-100.0%	\$ (2,000)
TOTAL MISCELLANEOUS REVENUE		\$44,480	\$52,000	\$2,282	\$3,000	-94.2%	\$ (49,000)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$200,000	\$200,000	\$150,000	\$300,000	50.0%	\$ 100,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$200,000	\$200,000	\$150,000	\$300,000	50.0%	\$ 100,000
TOTAL FUND REVENUES		\$2,176,547	\$2,228,292	\$1,722,749	\$2,431,137	9.1%	\$ 202,845
EXPENDITURES:							
<b>EXPENDITURES</b>							
52-40-110	SALARIES & WAGES	\$205,615	\$204,000	\$166,826	\$237,656	16.5%	\$ 33,656
52-40-120	SALARIES & WAGES (PART TIME)	\$39,985	\$51,278	\$37,174	\$71,704	39.8%	\$ 20,426
52-40-130	EMPLOYEE BENEFITS	\$113,060	\$116,960	\$84,307	\$148,711	27.1%	\$ 31,751
52-40-140	OVERTIME	\$3,588	\$2,000	\$2,170	\$2,000	0.0%	\$ -
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$556	\$1,000	\$3,221	\$3,000	200.0%	\$ 2,000
52-40-230	EDUCATION, TRAINING & TRAVEL	\$2,096	\$3,500	\$1,734	\$5,000	42.9%	\$ 1,500
52-40-240	SUPPLIES	\$74,020	\$60,000	\$81,097	\$52,700	-12.2%	\$ (7,300)
52-40-241	UTILITY BILLING PROCESSING FEES	\$18,806	\$20,000	\$16,989	\$25,000	25.0%	\$ 5,000
52-40-242	METERS & MXU'S	\$0	\$0	\$0	\$115,000	0.0%	\$ 115,000
52-40-250	EQUIPMENT MAINTENANCE	\$9,096	\$10,000	\$30,841	\$15,000	50.0%	\$ 5,000
52-40-260	FUEL	\$5,411	\$7,500	\$4,814	\$7,500	0.0%	\$ -
52-40-270	UTILITIES	\$34,218	\$40,000	\$23,305	\$0	-100.0%	\$ (40,000)
52-40-280	TELEPHONE	\$2,845	\$4,200	\$2,019	\$600	-85.7%	\$ (3,600)
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$8,410	\$7,000	\$4,931	\$10,000	42.9%	\$ 3,000
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$50,155	\$30,000	\$3,546	\$85,000	183.3%	\$ 55,000
52-40-500	WRF - UTILITIES	\$108,279	\$90,000	\$93,773	\$125,000	38.9%	\$ 35,000
52-40-510	WRF - CHEMICAL SUPPLIES	\$41,374	\$45,000	\$40,102	\$57,000	26.7%	\$ 12,000
52-40-520	WRF - SUPPLIES	\$14,047	\$15,000	\$8,246	\$12,000	-20.0%	\$ (3,000)
52-40-530	WRF - SOLID WASTE DISPOSAL	\$45,881	\$45,000	\$32,376	\$45,000	0.0%	\$ -
52-40-540	WRF - PERMITS	\$1,485	\$1,500	\$1,485	\$1,500	0.0%	\$ -
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$40,404	\$25,000	\$22,063	\$30,000	20.0%	\$ 5,000
52-40-730	CAPITAL PROJECTS	\$0	\$15,000	\$0	\$10,000	-33.3%	\$ (5,000)
52-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$156,433	\$0	\$37,335	-76.1%	\$ (119,098)
52-40-810	RESERVE FUND DEPOSITS	\$0	\$0	\$0	\$28,890	0.0%	\$ 28,890
52-40-810	DEBT SERVICE - PRINCIPAL	\$0	\$545,512	\$0	\$426,396	-21.8%	\$ (119,116)
52-40-820	DEBT SERVICE - INTEREST	\$0	\$89,401	\$0	\$118,736	32.8%	\$ 29,335
52-40-900	TRANSFER TO GENERAL FUND	\$450,000	\$500,000	\$375,000	\$600,000	20.0%	\$ 100,000
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$80,328	\$88,008	\$66,006	\$96,408	9.5%	\$ 8,400
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$50,000	\$55,000	\$41,250	\$64,000	16.4%	\$ 9,000
52-40-920	TRANSFER TO CAPITAL VEHICLE FUND	\$100,000	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$1,793,131	\$2,228,292	\$1,143,275	\$2,431,136	9.1%	\$ 202,844
TOTAL FUND EXPENDITURES		\$1,793,131	\$2,228,292	\$1,143,275	\$2,431,136	9.1%	\$ 202,844
NET REVENUE OVER EXPENDITURES		\$383,415	\$0	\$579,475	\$0	0.0%	\$ 0
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>							
REVENUES:							
<b>ENTERPRISE REVENUE</b>							
54-37-100	PI WATER SALES	\$1,043,734	\$1,059,966	\$875,221	\$1,175,104	10.9%	\$ 115,138
54-37-121	PI METER	\$69,992	\$37,500	\$102,456	\$125,000	233.3%	\$ 87,500
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$0	\$2,000	\$0	\$0	-100.0%	\$ (2,000)
54-37-200	PI CONNECTION FEES	\$43,152	\$60,000	\$61,200	\$125,000	108.3%	\$ 65,000
TOTAL ENTERPRISE REVENUE		\$1,156,878	\$1,159,466	\$1,038,877	\$1,425,104	22.9%	\$ 265,638
TOTAL FUND REVENUES		\$1,156,878	\$1,159,466	\$1,038,877	\$1,425,104	22.9%	\$ 265,638

**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
54-40-110	SALARIES & WAGES	\$149,583	\$148,191	\$121,433	\$177,684	19.9%	\$ 29,493
54-40-120	SALARIES & WAGES (PART TIME)	\$37,788	\$34,931	\$25,091	\$57,768	65.4%	\$ 22,837
54-40-130	EMPLOYEE BENEFITS	\$76,999	\$84,301	\$61,206	\$107,808	27.9%	\$ 23,507
54-40-140	OVERTIME	\$0	\$0	\$0	\$2,000	0.0%	\$ 2,000
54-40-240	SUPPLIES	\$120,672	\$90,000	\$90,347	\$55,700	-38.1%	\$ (34,300)
54-40-241	UTILITY BILLING PROCESSING FEES	\$0	\$0	\$17,721	\$25,000	0.0%	\$ 25,000
54-40-242	METERS & MXU'S	\$0	\$0	\$0	\$115,000	0.0%	\$ 115,000
54-40-250	EQUIPMENT MAINTENANCE	\$35,565	\$0	\$5,773	\$0	0.0%	\$ -
54-40-253	WATER ASSESSMENTS	\$37,117	\$37,380	\$44,353	\$44,713	19.6%	\$ 7,333
54-40-254	TRANSFER TO WATER SSD (WATER RENTAL)	\$0	\$33,500	\$40,380	\$0	-100.0%	\$ (33,500)
54-40-273	UTILITIES	\$52,942	\$65,000	\$85,267	\$95,000	46.2%	\$ 30,000
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$774	\$3,750	\$0	\$7,500	100.0%	\$ 3,750
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$5,060	\$5,060	\$0	\$5,060	0.0%	\$ -
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$1,078	\$1,000	\$0	\$2,000	100.0%	\$ 1,000
54-40-750	CAPITAL PROJECTS	\$0	\$0	\$0	\$14,500	0.0%	\$ 14,500
54-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$101,795	\$0	\$245,526	141.2%	\$ 143,731
54-40-791	FUTURE CUP WATER SET-ASIDE	\$0	\$19,830	\$0	\$19,830	0.0%	\$ -
54-40-811	2018 WATER BOND RESERVE	\$0	\$29,521	\$0	\$0	-100.0%	\$ (29,521)
54-40-900	TRANSFER TO GENERAL FUNDS	\$125,000	\$150,000	\$112,500	\$300,000	100.0%	\$ 150,000
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$76,200	\$80,207	\$60,156	\$86,016	7.2%	\$ 5,809
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$50,000	\$55,000	\$41,250	\$64,000	16.4%	\$ 9,000
54-40-915	TRANSFER TO WATER IMPACT FEE FUND	\$220,000	\$220,000	\$165,000	\$0	-100.0%	\$ (220,000)
54-40-920	TRANS TO PI IMPACT FEE FUND	\$100,000	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$1,088,778	\$1,159,466	\$870,475	\$1,425,104	22.9%	\$ 265,638
TOTAL FUND EXPENDITURES		\$1,088,778	\$1,159,466	\$870,475	\$1,425,104	22.9%	\$ 265,638
NET REVENUE OVER EXPENDITURES		\$68,100	\$0	\$168,402	\$0	0.0%	\$ 0
<b>CULINARY WATER - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<u>MISCELLANEOUS REVENUE</u>							
55-38-100	INTEREST EARNINGS	\$186	\$0	\$7,154	\$10,000	0.0%	\$ 10,000
55-38-800	IMPACT FEES	\$167,908	\$98,400	\$328,395	\$590,000	499.6%	\$ 491,600
TOTAL MISCELLANEOUS REVENUE		\$168,094	\$98,400	\$335,549	\$600,000	509.8%	\$ 501,600
<u>CONTRIBUTIONS AND TRANSFERS</u>							
55-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$27,530	\$0	\$0	-100.0%	\$ (27,530)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$27,530	\$0	\$0	-100.0%	\$ (27,530)
TOTAL FUND REVENUES		\$168,094	\$125,930	\$335,549	\$600,000	376.5%	\$ 474,070
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
55-40-200	SCADA SYSTEM	\$7,345	\$0	\$0	\$0	0.0%	\$ -
55-40-720	IMPACT FEE	\$19,870	\$0	\$11,278	\$506,960	0.0%	\$ 506,960
55-40-730	CAPITAL FACILITY PLAN UPDATES	\$19,837	\$86,570	\$50,352	\$0	-100.0%	\$ (86,570)
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$15,088	\$39,360	\$11,808	\$0	-100.0%	\$ (39,360)
55-40-820	DEBT SERVICE	\$23,879	\$0	\$33,365	\$93,040	0.0%	\$ 93,040
55-40-850	DEPRECIATION	\$318,826	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$404,846	\$125,930	\$106,803	\$600,000	376.5%	\$ 474,070
TOTAL FUND EXPENDITURES		\$404,846	\$125,930	\$106,803	\$600,000	376.5%	\$ 474,070
NET REVENUE OVER EXPENDITURES		-\$236,752	\$0	\$228,746	\$0	0.0%	\$ -
<b>SEWER - IMPACT FEE FUND</b>							



# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>REVENUES:</b>							
<u>MISCELLANEOUS REVENUE</u>							
56-38-100	INTEREST EARNINGS	\$18,957	\$18,500	\$14,881	\$20,000	8.1%	\$ 1,500
56-38-800	IMPACT FEES	\$1,074,015	\$662,400	\$1,812,856	\$2,208,000	233.3%	\$ 1,545,600
TOTAL MISCELLANEOUS REVENUE		\$1,092,972	\$680,900	\$1,827,737	\$2,228,000	227.2%	\$ 1,547,100
TOTAL FUND REVENUES		\$1,092,972	\$680,900	\$1,827,737	\$2,228,000	227.2%	\$ 1,547,100
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
56-40-720	IMPACT FEE	\$0	\$0	\$0	\$1,638,000	0.0%	\$ 1,638,000
56-40-730	SANTAQUIN WRF PRELIM/FINAL DES	\$0	\$0	\$2,622	\$0	0.0%	\$ -
56-40-735	CAPITAL FACILITY PLAN UPDATE	\$4,321	\$0	\$8,045	\$0	0.0%	\$ -
56-40-783	WRF UPGRADE PROJECT	\$247,613	\$0	\$0	\$0	0.0%	\$ -
56-40-784	WRF SOLIDS HANDLING PROJECT	\$0	\$0	\$0	\$90,000	0.0%	\$ 90,000
56-40-800	SUMMIT RIDGE REIMBURSEMENT	\$30,470	\$72,000	\$23,846	\$200,000	177.8%	\$ 128,000
56-40-850	DEPRECIATION	\$861,568	\$0	\$0	\$0	0.0%	\$ -
56-40-860	DEBT SERVICE INTEREST	\$126,716	\$120,000	\$104,530	\$0	-100.0%	\$ (120,000)
56-40-900	TRANSFER TO OTHER FUNDS	\$200,000	\$200,000	\$150,000	\$300,000	50.0%	\$ 100,000
TOTAL EXPENDITURES		\$1,470,688	\$680,900	\$289,044	\$2,228,000	227.2%	\$ 1,547,100
TOTAL FUND EXPENDITURES		\$1,470,688	\$680,900	\$289,044	\$2,228,000	227.2%	\$ 1,547,100
NET REVENUE OVER EXPENDITURES		-\$377,716	\$0	\$1,538,694	\$0	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<u>MISCELLANEOUS REVENUE</u>							
57-38-100	INTEREST	\$0	\$0	\$4,102	\$5,000	0.0%	\$ 5,000
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL	\$0	\$75,000	\$0	\$1,000,000	1233.3%	\$ 925,000
57-38-210	MAG TIP TRAILS PLANNING GRANT	\$0	\$50,000	\$0	\$50,000	0.0%	\$ -
57-38-300	UT CO PARK/REC GRANT	\$5,800	\$0	\$0	\$0	0.0%	\$ -
57-38-800	IMPACT FEES	\$872,760	\$572,550	\$1,428,199	\$1,908,500	233.3%	\$ 1,335,950
TOTAL MISCELLANEOUS REVENUE		\$878,560	\$697,550	\$1,432,301	\$2,963,500	324.8%	\$ 2,265,950
TOTAL FUND REVENUES		\$878,560	\$697,550	\$1,432,301	\$2,963,500	324.8%	\$ 2,265,950
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
57-40-300	UT CO PARK/REC GRANT	\$5,800	\$0	\$0	\$0	0.0%	\$ -
57-40-415	RECREATION CENTER/PW BLDG REMODEL	\$23,052	\$0	\$0	\$0	0.0%	\$ -
57-40-510	SOCCER PARK	\$1,034,014	\$0	\$0	\$0	0.0%	\$ -
57-40-512	ORCHARD HILLS - BALL FIELD LIGHTS	\$0	\$280,000	\$0	\$0	-100.0%	\$ (280,000)
57-40-513	400 EAST MAIN STREET PARK	\$0	\$261,245	\$7,746	\$0	-100.0%	\$ (261,245)
57-40-514	HARVEST VIEW PARK - PHASE II	\$0	\$0	\$0	\$2,000,000	0.0%	\$ 2,000,000
57-40-720	IMPACT FEE	\$30,561	\$106,305	\$11,742	\$783,500	637.0%	\$ 677,195
57-40-730	CAPITAL FACILITY PLAN UPDATE	\$0	\$0	\$0	\$80,000	0.0%	\$ 80,000
57-40-731	TRAILS MASTER PLAN	\$0	\$50,000	\$0	\$50,000	0.0%	\$ -
57-40-NEW	REGIONAL RESERVIOR PARK FEASIBILITY STUDY	\$0	\$0	\$0	\$50,000	0.0%	\$ 50,000
57-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$1,093,428	\$697,550	\$19,488	\$2,963,500	324.8%	\$ 2,265,950
TOTAL FUND EXPENDITURES		\$1,093,428	\$697,550	\$19,488	\$2,963,500	324.8%	\$ 2,265,950
NET REVENUE OVER EXPENDITURES		-\$214,868	\$0	\$1,412,813	\$0	0.0%	\$ -
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							

**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>MISCELLANEOUS REVENUE</b>							
58-38-100	INTEREST EARNED	\$0	\$0	\$1,124	\$1,300	0.0%	\$ 1,300
58-38-200	TRANS FROM G.F.	\$0	\$0	\$0	\$0	0.0%	\$ -
58-38-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
58-38-800	IMPACT FEES	\$96,424	\$63,060	\$146,542	\$210,200	233.3%	\$ 147,140
TOTAL MISCELLANEOUS REVENUE		\$96,424	\$63,060	\$147,666	\$211,500	235.4%	\$ 148,440
TOTAL FUND REVENUES		\$96,424	\$63,060	\$147,666	\$211,500	235.4%	\$ 148,440
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
58-40-720	IMPACT FEE	\$0	\$23,060	\$0	\$211,500	817.2%	\$ 188,440
58-40-730	CAPITAL FACILITY PLAN UPDATE	\$0	\$10,000	\$4,625	\$0	-100.0%	\$ (10,000)
58-40-731	FIRE DISTRICT STUDY	\$7,500	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$7,500	\$63,060	\$4,625	\$211,500	235.4%	\$ 148,440
TOTAL FUND EXPENDITURES		\$7,500	\$63,060	\$4,625	\$211,500	235.4%	\$ 148,440
NET REVENUE OVER EXPENDITURES		\$88,924	\$0	\$143,041	\$0	0.0%	\$ -
<b>TRANSPORTATION - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<u>MISCELLANEOUS REVENUE</u>							
59-38-100	INTEREST EARNED	\$0	\$0	\$1,631	\$2,000	0.0%	\$ 2,000
59-38-800	IMPACT FEES	\$223,795	\$96,450	\$276,274	\$390,000	304.4%	\$ 293,550
59-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$300,000	\$0	\$275,000	-8.3%	\$ (25,000)
TOTAL MISCELLANEOUS REVENUE		\$223,795	\$396,450	\$277,905	\$665,000	67.7%	\$ 268,550
TOTAL FUND REVENUES		\$223,795	\$396,450	\$277,905	\$665,000	67.7%	\$ 268,550
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
59-39-310	TRANSFERS TO ROAD CAPTITAL PROJECT FUND	\$100,000	\$396,450	\$297,338	\$390,000	-1.6%	\$ (6,450)
59-40-720	IMPACT FEE EXPENSES	\$750	\$0	\$0	\$0	0.0%	\$ -
59-40-730	CAPITAL FACILITY PLAN UPDATE	\$19,994	\$0	\$3,183	\$0	0.0%	\$ -
59-40-751	HIGHLAND DRIVE CANYON ROAD	\$7,167	\$0	\$25,759	\$275,000	0.0%	\$ 275,000
TOTAL EXPENDITURES		\$127,912	\$396,450	\$326,280	\$665,000	67.7%	\$ 268,550
TOTAL FUND EXPENDITURES		\$127,912	\$396,450	\$326,280	\$665,000	67.7%	\$ 268,550
NET REVENUE OVER EXPENDITURES		\$95,883	\$0	-\$48,375	\$0	0.0%	\$ -
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<u>MISCELLANEOUS REVENUE</u>							
60-38-100	INTEREST EARNINGS	\$418	\$0	\$753	\$1,000	0.0%	\$ 1,000
60-34-000	TRANS FROM P.I.	\$220,000	\$220,000	\$165,000	\$0	-100.0%	\$ (220,000)
60-33-800	IMPACT FEES	\$352,290	\$375,000	\$443,361	\$2,061,500	449.7%	\$ 1,686,500
TOTAL MISCELLANEOUS REVENUE		\$572,708	\$595,000	\$609,114	\$2,062,500	246.6%	\$ 1,467,500
<u>CONTRIBUTIONS AND TRANSFERS</u>							
60-39-300	BOND PROCEEDS	\$0	\$0	\$0	\$6,600,000	0.0%	\$ 6,600,000
60-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$185,000	\$0	\$0	-100.0%	\$ (185,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$185,000	\$0	\$6,600,000	3467.6%	\$ 6,415,000
TOTAL FUND REVENUES		\$572,708	\$780,000	\$609,114	\$8,662,500	1010.6%	\$ 7,882,500

# Santaquin City

## FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
60-40-300	PRESSURIZED IRRIGATION PAYMENT	\$1,370	\$435,000	\$0	\$522,270	20.1%	\$ 87,270
60-40-656	SUMMIT RIDGE TANK & BOOSTER PUMP STATION	\$0	\$0	\$0	\$7,200,000	0.0%	\$ 7,200,000
60-40-720	IMPACT FEE	\$0	\$50,120	\$12,214	\$595,255	1087.7%	\$ 545,135
60-40-730	CAPITAL FACILITY PLAN UPDATES	\$11,371	\$86,570	\$33,888	\$0	-100.0%	\$ (86,570)
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$42,412	\$110,640	\$33,192	\$200,000	80.8%	\$ 89,360
60-40-820	DEBT SERVICE - INTEREST	\$110,557	\$77,301	\$113,048	\$144,975	87.5%	\$ 67,674
60-40-850	DEPRECIATION	\$261,852	\$369	\$0	\$0	-100.0%	\$ (369)
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$20,000	\$15,000	\$0	-100.0%	\$ (20,000)
<b>TOTAL EXPENDITURES</b>		<b>\$427,562</b>	<b>\$780,000</b>	<b>\$207,341</b>	<b>\$8,662,500</b>	<b>1010.6%</b>	<b>\$ 7,882,500</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$427,562</b>	<b>\$780,000</b>	<b>\$207,341</b>	<b>\$8,662,500</b>	<b>1010.6%</b>	<b>\$ 7,882,500</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$145,146</b>	<b>\$0</b>	<b>\$401,773</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<u>INTERGOVERNMENTAL REVENUE</u>							
61-33-050	ON LINE REGISTRATIONS	\$0	\$0	\$485	\$0	0.0%	\$ -
61-33-100	CELL TOWER LEASE REVENUE	\$53,068	\$51,000	\$49,944	\$52,000	2.0%	\$ 1,000
61-33-300	SPONSORSHIPS/DONATIONS	\$33,830	\$5,000	\$8,206	\$5,000	0.0%	\$ -
61-38-900	MISC. INCOME	-\$48	\$0	\$0	\$0	0.0%	\$ -
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>\$86,851</b>	<b>\$56,000</b>	<b>\$58,635</b>	<b>\$57,000</b>	<b>1.8%</b>	<b>\$ 1,000</b>
<u>CHARGES FOR SERVICES</u>							
61-34-100	DANCE CLASS	-\$38	\$0	\$0	\$0	0.0%	\$ -
61-34-150	PARK RENTAL REVENUE	\$930	\$0	\$50	\$0	0.0%	\$ -
61-34-160	BALLFIELD RENTAL	\$0	\$0	\$0	\$500	0.0%	\$ 500
61-34-200	SNACK SHACK PROCEEDS	\$912	\$0	\$0	\$2,000	0.0%	\$ 2,000
61-34-235	UNIFORMS	\$3,141	\$0	\$2,025	\$0	0.0%	\$ -
61-34-300	BASEBALL/SOFTBALL/TEE BALL REVENUE	\$10,612	\$25,300	\$20,694	\$25,000	-1.2%	\$ (300)
61-34-310	SOFTBALL REVENUE	\$4,683	\$0	\$0	\$0	0.0%	\$ -
61-34-320	TEEBALL REVENUE	\$2,510	\$0	\$0	\$0	0.0%	\$ -
61-34-400	TUMBLING/GYMNASTICS	\$18,107	\$0	\$0	\$0	0.0%	\$ -
61-34-410	KIDS CAMPS/EVENTS	\$4,429	\$0	\$0	\$1,000	0.0%	\$ 1,000
61-34-450	VOLLEYBALL	\$3,967	\$4,700	\$3,752	\$4,700	0.0%	\$ -
61-34-470	KARATE	\$25,556	\$0	\$65	\$0	0.0%	\$ -
61-34-500	FLAG FOOTBALL	\$8,170	\$8,000	\$7,214	\$8,600	7.5%	\$ 600
61-34-600	ADULT SPORTS	\$3,424	\$6,000	\$3,597	\$6,000	0.0%	\$ -
61-34-650	WRESTLING	\$910	\$1,500	-\$15	\$1,500	0.0%	\$ -
61-34-660	JR JAZZ BASKETBALL	\$17,360	\$18,000	\$10,913	\$18,000	0.0%	\$ -
61-34-680	GOLF TOURNAMENTS	\$1,332	\$1,500	\$1,647	\$1,500	0.0%	\$ -
61-34-700	YOUTH SOCCER	\$15,955	\$16,000	\$21,425	\$20,000	25.0%	\$ 4,000
61-34-710	ESPORTS	\$0	\$500	\$0	\$500	0.0%	\$ -
61-34-750	TENNIS	\$1,575	\$0	\$0	\$0	0.0%	\$ -
61-34-800	AEROBICS	\$8,152	\$0	\$35	\$0	0.0%	\$ -
61-34-830	URBAN FISHING CLASSES	\$331	\$0	\$0	\$0	0.0%	\$ -
61-34-850	NEW PROGRAMS	\$114	\$0	\$715	\$500	0.0%	\$ 500
61-34-851	CROSS COUNTRY	\$0	\$0	\$0	\$715	0.0%	\$ 715
61-38-210	SCHOLARSHIP FUNDRAISING	\$8	\$0	\$0	\$0	0.0%	\$ -
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$132,137</b>	<b>\$83,500</b>	<b>\$72,116</b>	<b>\$90,515</b>	<b>8.4%</b>	<b>\$ 7,015</b>
<u>CONTRIBUTIONS AND TRANSFERS</u>							
61-39-100	TRANSFER FROM GENERAL FUND	\$250,000	\$81,610	\$61,207	\$49,750	-39.0%	\$ (31,860)
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$250,000</b>	<b>\$81,610</b>	<b>\$61,207</b>	<b>\$49,750</b>	<b>-39.0%</b>	<b>\$ (31,860)</b>
<b>TOTAL FUND REVENUES</b>		<b>\$468,987</b>	<b>\$221,110</b>	<b>\$191,958</b>	<b>\$197,265</b>	<b>-10.8%</b>	<b>\$ (23,845)</b>
<b>EXPENDITURES:</b>							

**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>EXPENDITURES</b>							
61-40-110	SALARIES & WAGES	\$144,644	\$69,028	\$72,845	\$48,817	-29.3%	\$ (20,211)
61-40-120	SALARIES & WAGES (PART TIME)	\$100,932	\$60,638	\$33,251	\$61,722	1.8%	\$ 1,084
61-40-130	EMPLOYEE BENEFITS	\$109,275	\$52,403	\$58,658	\$44,780	-14.5%	\$ (7,623)
61-40-140	OVERTIME	\$5,879	\$0	\$0	\$0	0.0%	\$ -
61-40-145	REGISTRATION SOFTWARE	\$5,675	\$0	\$0	\$0	0.0%	\$ -
61-40-146	SPONSORSHIP/DONATION EXPENSE	\$1,216	\$0	\$0	\$0	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$239	\$0	\$0	\$0	0.0%	\$ -
61-40-230	EDUCATION, TRAINING & TRAVEL	\$5,463	\$0	\$0	\$0	0.0%	\$ -
61-40-235	UNIFORMS	\$3,327	\$1,700	\$402	\$0	-100.0%	\$ (1,700)
61-40-240	BASEBALL/SOFTBALL/TBALL SUPPLIES	\$5,892	\$10,000	\$639	\$10,000	0.0%	\$ -
61-40-241	SOFTBALL SUPPLIES	\$751	\$0	\$0	\$0	0.0%	\$ -
61-40-242	TEEBALL SUPPLIES	\$553	\$0	\$0	\$0	0.0%	\$ -
61-40-250	EQUIPMENT MAINTENANCE	\$612	\$500	\$1,093	\$1,000	100.0%	\$ 500
61-40-260	FUEL	\$2,352	\$0	\$1,685	\$500	0.0%	\$ 500
61-40-280	TELEPHONE	\$2,070	\$0	\$1,260	\$540	0.0%	\$ 540
61-40-310	BALLFIELD MAINTENANCE	\$0	\$10,000	\$11,987	\$0	-100.0%	\$ (10,000)
61-40-NEW	PROFESSIONAL & TECHNICAL SERVICES				\$1,500	0.0%	\$ 1,500
61-40-335	MISC SUPPLIES	\$1,584	\$341	\$371	\$406	19.1%	\$ 65
61-40-400	TUMBLING/GYMNASTICS	\$1,063	\$0	\$0	\$0	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$1,297	\$0	\$0	\$500	0.0%	\$ 500
61-40-450	YOUTH VOLLEYBALL	\$1,059	\$1,000	\$1,168	\$1,000	0.0%	\$ -
61-40-470	KARATE	\$989	\$0	\$0	\$0	0.0%	\$ -
61-40-484	SNACK SHACK FOOD	\$885	\$0	\$0	\$1,000	0.0%	\$ 1,000
61-40-610	YOUTH SOCCER	\$1,647	\$3,000	\$3,537	\$12,000	300.0%	\$ 9,000
61-40-630	FLAG FOOTBALL	\$1,880	\$1,500	\$1,059	\$1,900	26.7%	\$ 400
61-40-640	TENNIS	\$727	\$0	\$0	\$0	0.0%	\$ -
61-40-650	WRESTLING	\$892	\$750	\$0	\$750	0.0%	\$ -
61-40-660	JR. JAZZ BASKETBALL	\$1,790	\$6,000	\$7,671	\$6,000	0.0%	\$ -
61-40-670	ADULT SPORTS	\$1,519	\$2,000	\$1,188	\$500	-75.0%	\$ (1,500)
61-40-680	GOLF TOURNAMENTS	\$1,658	\$1,500	\$975	\$1,500	0.0%	\$ -
61-40-690	ESPORTS	\$0	\$250	\$250	\$250	0.0%	\$ -
61-40-700	FUTURE PROGRAMS	\$2,974	\$500	\$606	\$500	0.0%	\$ -
61-40-701	CROSS COUNTRY	\$0	\$0	\$0	\$600	0.0%	\$ 600
61-40-740	CAPITAL VEHICLE & EQUIPMENT	\$16,799	\$0	\$0	\$1,500	0.0%	\$ 1,500
61-40-800	AEROBICS	\$698	\$0	\$0	\$0	0.0%	\$ -
61-40-825	URBAN FISHING	\$612	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$426,955	\$221,110	\$198,646	\$197,265	-10.8%	\$ (23,845)
TOTAL FUND EXPENDITURES		\$426,955	\$221,110	\$198,646	\$197,265	-10.8%	\$ (23,845)
NET REVENUE OVER EXPENDITURES		\$42,033	\$0	-\$6,687	\$0	0.0%	\$ (0)
<b>COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>CHARGES FOR SERVICES</b>							
62-34-100	EASTER EGG EVENT REVENUE	\$1,476	\$1,000	\$1,692	\$2,000	100.0%	\$ 1,000
62-34-205	RODEO REVENUE	\$34,888	\$35,000	\$0	\$35,000	0.0%	\$ -
62-34-206	BUCK-A-ROO	\$7,827	\$9,000	\$374	\$9,000	0.0%	\$ -
62-34-207	HORSE SHOE REVENUE	\$228	\$250	\$445	\$250	0.0%	\$ -
62-34-230	HOME RUN DERBY	\$392	\$500	\$544	\$500	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$2,020	\$4,500	-\$52	\$4,500	0.0%	\$ -
62-34-250	PARADE REVENUE	\$565	\$400	-\$90	\$400	0.0%	\$ -
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$201	\$150	\$0	\$150	0.0%	\$ -
62-34-260	FAMILY NIGHT	\$347	\$0	\$0	\$0	0.0%	\$ -
62-34-262	ART SHOW REVENUE	-\$18	\$0	\$0	\$0	0.0%	\$ -
62-34-263	HIPNO HICK	\$25	\$0	\$0	\$0	0.0%	\$ -
62-34-265	SUMMER PASSPORT	\$0	\$0	\$320	\$1,500	0.0%	\$ 1,500
62-34-400	LITTLE MISS	-\$115	\$1,000	-\$40	\$0	-100.0%	\$ (1,000)
TOTAL CHARGES FOR SERVICES		\$50,805	\$51,800	\$3,192	\$53,300	2.9%	\$ 1,500
<b>MISCELLANEOUS REVENUE</b>							
62-38-900	DONATIONS	\$33,719	\$40,000	\$18,180	\$40,000	0.0%	\$ -

**Santaquin City**  
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Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
TOTAL MISCELLANEOUS REVENUE		\$33,737	\$40,000	\$18,180	\$40,000	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
62-39-100	TRANSFER FROM GENERAL FUND	\$60,600	\$54,390	\$40,793	\$56,000	3.0%	\$ 1,610
TOTAL CONTRIBUTIONS AND TRANSFERS		\$60,600	\$54,390	\$40,793	\$56,000	3.0%	\$ 1,610
TOTAL FUND REVENUES		\$145,142	\$146,190	\$62,165	\$149,300	2.1%	\$ 3,110
EXPENDITURES:							
<u>EXPENDITURES</u>							
62-40-110	SALARIES & WAGES	\$21,582	\$28,452	\$21,602	\$28,040	-1.4%	\$ (412)
62-40-120	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$0	0.0%	\$ -
62-40-130	EMPLOYEE BENEFITS	\$8,524	\$15,072	\$11,805	\$15,190	0.8%	\$ 118
62-40-206	BUCK-A-ROO	\$13,927	\$12,000	\$3,335	\$12,000	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$1,270	\$1,200	\$1,080	\$1,200	0.0%	\$ -
62-40-240	SUPPLIES	\$4,422	\$0	\$192	\$270	0.0%	\$ 270
62-40-245	MISC	\$503	\$1,666	\$321	\$1,500	-10.0%	\$ (166)
62-40-260	RODEO EXPENSE	\$47,592	\$40,000	\$8,850	\$40,000	0.0%	\$ -
62-40-261	HORSE SHOE CONTEST	\$640	\$500	\$376	\$500	0.0%	\$ -
62-40-270	PERMITS	\$200	\$200	\$0	\$200	0.0%	\$ -
62-40-305	CONCERT IN THE PARK	\$0	\$0	\$0	\$500	0.0%	\$ 500
62-40-312	HOME RUN DERBY	\$2,042	\$1,000	\$206	\$1,500	50.0%	\$ 500
62-40-316	CAR SHOW	\$0	\$1,000	\$936	\$1,000	0.0%	\$ -
62-40-317	FUN RUN	\$208	\$0	\$0	\$0	0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK	\$3,298	\$1,100	\$59	\$1,100	0.0%	\$ -
62-40-321	ART SHOW	\$0	\$250	\$0	\$750	200.0%	\$ 500
62-40-335	FIREWORKS	\$0	\$8,000	\$8,000	\$8,000	0.0%	\$ -
62-40-338	PARADE EXPENSE	\$780	\$750	\$0	\$750	0.0%	\$ -
62-40-339	CHILDRENS PARADE	\$0	\$200	\$0	\$200	0.0%	\$ -
62-40-341	TEEN EVENTS	\$0	\$200	\$0	\$200	0.0%	\$ -
62-40-342	SUMMER PASSPORT	\$0	\$0	\$0	\$1,500	0.0%	\$ 1,500
62-40-480	MOVIE IN THE PARK	\$1,165	\$1,200	\$0	\$1,500	25.0%	\$ 300
62-40-482	LITTLE MISS	\$0	\$1,000	\$0	\$0	-100.0%	\$ (1,000)
62-40-483	SPONSORS	\$1,869	\$1,500	\$893	\$1,500	0.0%	\$ -
62-40-490	FAMILY NIGHT EXPENSES	\$5,417	\$5,400	\$0	\$5,400	0.0%	\$ -
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$27,506	\$21,500	\$20,102	\$21,500	0.0%	\$ -
62-40-620	FUTURE PROGRAMS	\$0	\$2,000	\$1,368	\$2,000	0.0%	\$ -
62-40-800	EASTER EGG EVENT EXPENSE	\$1,470	\$2,000	\$0	\$3,000	50.0%	\$ 1,000
TOTAL EXPENDITURES		\$142,417	\$146,190	\$79,124	\$149,300	2.1%	\$ 3,110
TOTAL FUND EXPENDITURES		\$142,417	\$146,190	\$79,124	\$149,300	2.1%	\$ 3,110
NET REVENUE OVER EXPENDITURES		\$2,725	\$0	-\$16,959	\$0	0.0%	\$ (0)
<b>COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND</b>							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
63-33-200	OTHER DONATIONS	\$0	\$1,000	\$1,110	\$1,000	0.0%	\$ -
63-33-220	ROOF DONATIONS	\$2,448	\$0	\$0	\$0	0.0%	\$ -
63-38-910	GIFT SHOP REVENUE	\$0	\$500	\$0	\$500	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$2,448	\$1,500	\$1,110	\$1,500	0.0%	\$ -
<u>CONTRIBUTIONS AND TRANSFERS</u>							
63-39-100	TRANSFER FROM GENERAL FUND	\$22,500	\$14,886	\$11,165	\$17,000	14.2%	\$ 2,114
63-39-300	CONTRIBUTION FROM SURPLUS	\$0	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$22,500	\$19,886	\$11,165	\$17,000	-14.5%	\$ (2,886)
TOTAL FUND REVENUES		\$24,948	\$21,386	\$12,274	\$18,500	-13.5%	\$ (2,886)
EXPENDITURES:							
<u>EXPENDITURES</u>							

**Santaquin City**  
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Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
63-40-120	SALARIES & WAGES (PART TIME)	\$14,630	\$11,846	\$7,134	\$12,096	2.1%	\$ 250
63-40-130	EMPLOYEE BENEFITS	\$4,450	\$923	\$555	\$935	1.3%	\$ 12
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS	\$619	\$500	\$300	\$500	0.0%	\$ -
63-40-240	SUPPLIES	\$1,971	\$1,117	\$1,099	\$969	-13.2%	\$ (148)
63-40-650	GIFT SHOP EXPENSES	\$0	\$250	\$0	\$250	0.0%	\$ -
63-40-300	BLDG & GROUND MAINTENANCE	\$0	\$3,750	\$417	\$3,750	0.0%	\$ -
63-40-310	PROFESSIONAL & TECHNICAL SERVICES	\$250	\$0	\$190	\$0	0.0%	\$ -
63-40-610	OTHER SERVICES	\$0	\$3,000	\$925	\$0	-100.0%	\$ (3,000)
TOTAL EXPENDITURES		\$21,920	\$21,386	\$10,620	\$18,500	-13.5%	\$ (2,886)
TOTAL FUND EXPENDITURES		\$21,920	\$21,386	\$10,620	\$18,500	-13.5%	\$ (2,886)
NET REVENUE OVER EXPENDITURES		\$3,028	\$0	\$1,654	\$0	0.0%	\$ 0
<b>COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND</b>							
REVENUES:							
<u>REVENUE:</u>							
64-38-800	QUEEN FUNDRAISING REVENUE	\$1,039	\$1,500	-\$28	\$1,500	0.0%	\$ -
64-38-900	DONATIONS	\$0	\$900	\$0	\$900	0.0%	\$ -
64-38-950	PAGEANT TICKET SALES	\$644	\$1,400	\$154	\$1,400	0.0%	\$ -
64-38-960	LITTLE MISS REVENUE	\$1,335	\$0	\$0	\$0	0.0%	\$ -
64-39-100	TRANSFER FROM GENERAL FUND	\$8,300	\$8,300	\$6,225	\$8,300	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$11,318	\$12,100	\$6,351	\$12,100	0.0%	\$ -
TOTAL FUND REVENUES		\$11,318	\$12,100	\$6,351	\$12,100	0.0%	\$ -
EXPENDITURES:							
<u>EXPENDITURES</u>							
64-40-100	FLOAT EXPENSES	\$66	\$1,500	\$294	\$1,500	0.0%	\$ -
64-40-200	PAGEANT EXPENSES	\$894	\$2,000	\$288	\$2,000	0.0%	\$ -
64-40-300	MISS SANTAQUIN SCHOLARSHIPS	\$3,880	\$7,300	\$5,872	\$7,300	0.0%	\$ -
64-40-500	OTHER	\$196	\$800	\$402	\$800	0.0%	\$ -
64-40-600	QUEEN FUND RAISING EXPENSE	\$250	\$0	\$0	\$0	0.0%	\$ -
64-40-605	DRESSES	\$0	\$500	\$0	\$500	0.0%	\$ -
64-40-700	LITTLE MISS EXPENSES	\$56	\$0	\$0	\$0	0.0%	\$ -
64-40-800	MISS UTAH ASSOC FEES	\$640	\$0	\$0	\$0	0.0%	\$ -
64-40-805	MISS UTAH PREP EXPENSES	\$975	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$6,957	\$12,100	\$6,855	\$12,100	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$6,957	\$12,100	\$6,855	\$12,100	0.0%	\$ -
NET REVENUE OVER EXPENDITURES		\$4,361	\$0	-\$504	\$0	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEE FUND</b>							
REVENUES:							
<u>REVENUE:</u>							
65-38-100	INTEREST EARNINGS	\$0	\$200	\$1,090	\$1,500	650.0%	\$ 1,300
65-38-800	IMPACT FEE REVENUE	\$239,590	\$115,500	\$326,954	\$385,000	233.3%	\$ 269,500
TOTAL REVENUE:		\$239,590	\$115,700	\$328,044	\$386,500	234.1%	\$ 270,800
TOTAL FUND REVENUES		\$239,590	\$115,700	\$328,044	\$386,500	234.1%	\$ 270,800
EXPENDITURES:							
<u>EXPENDITURES</u>							
65-40-720	IMPACT FEE EXPENSE	\$0	\$115,700	\$0	\$386,500	234.1%	\$ 270,800
TOTAL EXPENDITURES		\$0	\$115,700	\$0	\$386,500	234.1%	\$ 270,800
TOTAL FUND EXPENDITURES		\$0	\$115,700	\$0	\$386,500	234.1%	\$ 270,800

**Santaquin City**  
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Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
NET REVENUE OVER EXPENDITURES		\$239,590	\$0	\$328,044	\$0	0.0%	\$ -
<b>RAP TAX FUND</b>							
REVENUES:							
REVENUE:							
66-38-100	INTEREST EARNINGS	\$467	\$467	\$291	\$400	-14.3%	\$ (67)
66-38-800	RAP TAX REVENUE	\$58,242	\$58,242	\$59,321	\$58,000	-0.4%	\$ (242)
TOTAL REVENUE:		\$58,709	\$58,709	\$59,612	\$58,400	-0.5%	\$ (309)
TOTAL FUND REVENUES		\$58,709	\$58,709	\$59,612	\$58,400	-0.5%	\$ (309)
EXPENDITURES:							
EXPENDITURES							
66-40-720	RAP TAX EXPENSE	\$0	\$58,709	\$10,551	\$58,400	-0.5%	\$ (309)
TOTAL EXPENDITURES		\$0	\$58,709	\$10,551	\$58,400	-0.5%	\$ (309)
TOTAL FUND EXPENDITURES		\$0	\$58,709	\$10,551	\$58,400	-0.5%	\$ (309)
NET REVENUE OVER EXPENDITURES		\$58,709	\$0	\$49,061	\$0	0.0%	\$ -
<b>COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND</b>							
REVENUES:							
REVENUE:							
67-34-150	PARK RENTAL REVENUE	\$0	\$1,000	\$1,058	\$1,000	0.0%	\$ -
67-34-160	UTAH COUNTY RECREATION GRANT	\$0	\$5,800	\$0	\$5,800	0.0%	\$ -
67-34-170	HISTORIC PRESERVATION GRANT	\$0	\$0	\$0	\$5,000	0.0%	\$ 5,000
67-39-100	TRANSFER FROM GENERAL FUND	\$0	\$168,628	\$126,471	\$170,844	1.3%	\$ 2,216
TOTAL REVENUE:		\$0	\$175,428	\$127,529	\$182,644	4.1%	\$ 7,216
TOTAL FUND REVENUES		\$0	\$175,428	\$127,529	\$182,644	4.1%	\$ 7,216
EXPENDITURES:							
EXPENDITURES							
67-40-110	SALARIES & WAGES	\$0	\$82,955	\$65,722	\$74,896	-9.7%	\$ (8,060)
67-40-120	SALARIES & WAGES (PART TIME)	\$0	\$21,036	\$11,622	\$20,496	-2.6%	\$ (540)
67-40-130	EMPLOYEE BENEFITS	\$0	\$50,766	\$38,332	\$45,374	-10.6%	\$ (5,392)
67-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$0	\$1,060	\$918	\$1,045	-1.4%	\$ (15)
67-40-230	EDUCATION, TRAINING & TRAVEL	\$0	\$4,500	\$3,612	\$10,293	128.7%	\$ 5,793
67-40-240	SUPPLIES	\$0	\$660	\$762	\$910	37.9%	\$ 250
67-40-250	EQUIPMENT MAINTENANCE	\$0	\$250	\$27	\$250	0.0%	\$ -
67-40-260	FUEL	\$0	\$1,250	\$1,094	\$1,250	0.0%	\$ -
67-40-280	TELEPHONE	\$0	\$1,650	\$0	\$1,080	-34.5%	\$ (570)
67-40-300	BUILDINGS & GROUNDS MAINTENANCE	\$0	\$500	\$891	\$500	0.0%	\$ -
67-40-310	PROFESSIONAL & TECHNICAL	\$0	\$500	\$0	\$500	0.0%	\$ -
67-40-610	OTHER SERVICES	\$0	\$1,000	\$0	\$1,000	0.0%	\$ -
67-40-620	HEALTH & WELLNESS INITIATIVE	\$0	\$2,500	\$1,730	\$2,500	0.0%	\$ -
67-40-630	OUTDOOR RECREATION INITIATIVE	\$0	\$1,000	\$415	\$1,000	0.0%	\$ -
67-40-640	UT CO REC GRANT	\$0	\$5,800	\$7,531	\$5,800	0.0%	\$ -
67-40-641	HISTORIC PRESERVATION GRANT	\$0	\$0	\$0	\$10,000	0.0%	\$ 10,000
67-40-650	CREDIT CARD FEES	\$0	\$0	\$202	\$750	0.0%	\$ 750
67-40-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
67-40-740	CAPITAL VEHICLE & EQUIPMENT	\$0	\$0	\$0	\$5,000	0.0%	\$ 5,000
TOTAL EXPENDITURES		\$0	\$175,428	\$132,858	\$182,644	4.1%	\$ 7,216
TOTAL FUND EXPENDITURES		\$0	\$175,428	\$132,858	\$182,644	4.1%	\$ 7,216

**Santaquin City**  
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Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
NET REVENUE OVER EXPENDITURES		\$0	\$0	-\$5,329	\$0	1417.6%	\$ 0
<b>COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<u>CHARGES FOR SERVICES</u>							
68-34-400	SNACK SHACK	\$0	\$6,200	\$1,095	\$0	-100.0%	\$ (6,200)
68-34-700	FUTURE PROGRAMS	\$0	\$1,000	\$226	\$1,000	0.0%	\$ -
68-34-800	AEROBICS	\$0	\$5,500	\$5,170	\$8,000	45.5%	\$ 2,500
68-34-801	KRAV MAGA	\$0	\$5,000	\$3,771	\$5,000	0.0%	\$ -
68-34-802	STUNTS	\$0	\$4,300	\$0	\$0	-100.0%	\$ (4,300)
68-34-803	ARTS & CRAFTS	\$0	\$2,500	\$1,355	\$2,500	0.0%	\$ -
68-34-804	HUNTER SAFETY	\$0	\$1,500	\$10	\$0	-100.0%	\$ (1,500)
68-34-805	CHILD CARE	\$0	\$3,600	\$0	\$0	-100.0%	\$ (3,600)
68-34-806	PRESCHOOL	\$0	\$1,300	\$30	\$1,300	0.0%	\$ -
68-34-807	TUMBLING/GYMNASTICS	\$0	\$23,000	\$9,548	\$17,000	-26.1%	\$ (6,000)
68-34-808	KIDS CAMPS/EVENTS	\$0	\$2,700	\$2,092	\$2,700	0.0%	\$ -
68-34-809	MARTIAL ARTS	\$0	\$20,000	\$14,944	\$23,000	15.0%	\$ 3,000
68-34-810	TENNIS	\$0	\$2,500	\$1,554	\$2,500	0.0%	\$ -
68-34-811	YOUTH FISHING	\$0	\$600	\$151	\$600	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$0	\$79,700	\$39,945	\$63,600	-20.2%	\$ (16,100)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
68-39-100	TRANSFER FROM GENERAL FUND	\$0	\$31,000	\$23,250	\$52,500	69.4%	\$ 21,500
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$31,000	\$23,250	\$52,500	69.4%	\$ 21,500
TOTAL FUND REVENUES		\$0	\$110,700	\$63,195	\$116,100	4.9%	\$ 5,400
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
68-40-110	SALARIES & WAGES	\$0	\$28,452	\$15,602	\$28,040	-1.4%	\$ (412)
68-40-120	SALARIES & WAGES (PART TIME)	\$0	\$51,653	\$35,002	\$59,758	15.7%	\$ 8,105
68-40-130	EMPLOYEE BENEFITS	\$0	\$19,974	\$13,242	\$20,366	2.0%	\$ 392
68-40-300	MISC SUPPLIES	\$0	\$371	\$49	\$737	98.7%	\$ 366
68-40-400	SNACK SHACK	\$0	\$2,500	\$404	\$0	-100.0%	\$ (2,500)
68-40-700	FUTURE PROGRAMS	\$0	\$500	-\$241	\$500	0.0%	\$ -
68-40-800	AEROBICS	\$0	\$500	\$905	\$1,000	100.0%	\$ 500
68-40-801	KRAV MAGA	\$0	\$250	\$0	\$250	0.0%	\$ -
68-40-802	STUNTS	\$0	\$250	\$0	\$0	-100.0%	\$ (250)
68-40-803	ARTS & CRAFTS	\$0	\$1,300	\$1,561	\$1,500	15.4%	\$ 200
68-40-804	HUNTER SAFETY	\$0	\$100	\$0	\$100	0.0%	\$ -
68-40-805	CHILD CARE	\$0	\$100	\$0	\$0	-100.0%	\$ (100)
68-40-806	PRESCHOOL	\$0	\$100	\$150	\$100	0.0%	\$ -
68-40-807	TUMBLING/GYMNASTICS	\$0	\$1,000	\$223	\$1,000	0.0%	\$ -
68-40-808	KIDS CAMPS/EVENTS	\$0	\$1,200	\$212	\$1,200	0.0%	\$ -
68-40-809	MARTIAL ARTS	\$0	\$2,200	\$0	\$1,000	-54.5%	\$ (1,200)
68-40-810	TENNIS	\$0	\$250	\$62	\$250	0.0%	\$ -
68-40-811	YOUTH FISHING	\$0	\$0	\$313	\$300	0.0%	\$ 300
TOTAL EXPENDITURES		\$0	\$110,700	\$67,484	\$116,100	4.9%	\$ 5,400
TOTAL FUND EXPENDITURES		\$0	\$110,700	\$67,484	\$116,100	4.9%	\$ 5,400
NET REVENUE OVER EXPENDITURES		\$0	\$0	-\$4,290	\$0	0.0%	\$ (0)
<b>COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<u>TAXES</u>							
72-31-100	CURRENT PROPERTY TAXES	\$69,280	\$72,802	\$71,814	\$76,174	4.6%	\$ 3,372
TOTAL TAXES		\$69,280	\$72,802	\$71,814	\$76,174	4.6%	\$ 3,372



**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
<b>MISCELLANEOUS REVENUE</b>							
72-38-200	OTHER GRANT REVENUE	\$1,753	\$0	\$3,000	\$13,500	0.0%	\$ 13,500
72-38-300	LIBRARY BOARD FUND RAISER	\$491	\$1,000	\$1,326	\$1,000	0.0%	\$ -
72-33-600	LIBRARY CLEF FUNDS	\$4,200	\$4,200	\$4,300	\$4,200	0.0%	\$ -
72-38-800	MISC.-FINES/COPIES/SALES/DONAT	\$2,812	\$5,000	\$2,768	\$3,000	-40.0%	\$ (2,000)
72-38-810	MISC.-BOOK SALES	\$100	\$200	\$100	\$200	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$9,355	\$10,400	\$11,494	\$21,900	110.6%	\$ 11,500
<b>CONTRIBUTIONS AND TRANSFERS</b>							
72-39-410	TRANSFER FROM GENERAL FUND	\$95,700	\$90,743	\$68,057	\$99,506	9.7%	\$ 8,763
72-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$95,700	\$90,743	\$68,057	\$99,506	9.7%	\$ 8,763
TOTAL FUND REVENUES		\$174,335	\$173,945	\$151,365	\$197,580	13.6%	\$ 23,635
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
72-40-110	SALARIES & WAGES	\$65,891	\$61,082	\$67,453	\$59,505	-2.6%	\$ (1,577)
72-40-120	SALARIES & WAGES (PART TIME)	\$51,046	\$58,262	\$40,823	\$65,020	11.6%	\$ 6,758
72-40-130	EMPLOYEE BENEFITS	\$30,734	\$29,402	\$21,997	\$33,368	13.5%	\$ 3,966
72-40-140	OVERTIME	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$11,353	\$11,000	\$10,259	\$11,000	0.0%	\$ -
72-40-230	EDUCATION, TRAINING & TRAVEL	\$1,000	\$1,000	\$937	\$2,000	100.0%	\$ 1,000
72-40-240	SUPPLIES	\$7,510	\$8,000	\$8,775	\$7,988	-0.2%	\$ (12)
72-40-310	PROFESSIONAL & TECHNICAL	\$0	\$0	\$0	\$0	0.0%	\$ -
72-40-600	LIBRARY-CLEF FUNDS	\$4,714	\$4,200	\$1,164	\$4,200	0.0%	\$ -
72-40-601	LSTA GRANT EXPENSES	\$0	\$0	\$0	\$1,500	0.0%	\$ 1,500
72-40-760	OTHER GRANT EXPENSES	\$0	\$0	\$2,968	\$12,000	0.0%	\$ 12,000
72-40-770	LIBRARY BOARD FUND RAISER	\$51	\$1,000	\$562	\$1,000	0.0%	\$ -
72-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$172,300	\$173,945	\$154,937	\$197,580	13.6%	\$ 23,635
TOTAL FUND EXPENDITURES		\$172,300	\$173,945	\$154,937	\$197,580	13.6%	\$ 23,635
NET REVENUE OVER EXPENDITURES		\$2,035	\$0	-\$3,572	\$0	0.0%	\$ (0)
<b>COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>CHARGES FOR SERVICES</b>							
75-34-000	MEMBERSHIP DUES	\$270	\$400	\$396	\$400	0.0%	\$ -
75-34-200	ELDRED REVENUES	\$2,000	\$2,000	\$0	\$2,000	0.0%	\$ -
75-34-300	MEALS	\$6,316	\$9,500	\$8,350	\$9,500	0.0%	\$ -
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$5,872	\$7,850	\$3,774	\$7,850	0.0%	\$ -
75-34-500	CLASSES	\$134	\$250	\$0	\$250	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$14,592	\$20,000	\$12,520	\$20,000	0.0%	\$ -
<b>MISCELLANEOUS REVENUE</b>							
75-38-100	INTEREST EARNINGS	\$2	\$0	\$36	\$40	0.0%	\$ 40
75-38-900	SUNDRY	\$7,761	\$800	\$380	\$656	-18.0%	\$ (144)
TOTAL MISCELLANEOUS REVENUE		\$7,763	\$800	\$416	\$696	-13.0%	\$ (104)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
75-39-100	TRANSFER FROM GENERAL FUND	\$38,500	\$38,181	\$28,636	\$46,500	21.8%	\$ 8,319
TOTAL CONTRIBUTIONS AND TRANSFERS		\$38,500	\$38,181	\$28,636	\$46,500	21.8%	\$ 8,319
TOTAL FUND REVENUES		\$60,856	\$58,981	\$41,572	\$67,196	13.9%	\$ 8,215
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
75-40-120	SALARIES & WAGES (PART TIME)	\$27,919	\$36,600	\$19,551	\$44,392	21.3%	\$ 7,792

**Santaquin City**  
FY 2021-2022 Final Budget

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
75-40-130	EMPLOYEE BENEFITS	\$5,977	\$3,473	\$1,783	\$3,813	9.8%	\$ 340
75-40-200	EDUCATION, TRAVEL, TRAINING	\$117	\$0	\$22	\$150	0.0%	\$ 150
75-40-210	MEMBERSHIPS	\$93	\$100	\$0	\$100	0.0%	\$ -
75-40-240	SUPPLIES	\$439	\$500	-\$189	\$500	0.0%	\$ -
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$412	\$500	\$4	\$500	0.0%	\$ -
75-40-260	FUEL	\$0	\$750	\$0	\$750	0.0%	\$ -
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$0	\$500	\$178	\$500	0.0%	\$ -
75-40-480	FOOD	\$10,506	\$14,000	\$10,637	\$14,000	0.0%	\$ -
75-40-482	ELDRED FUND EXPENSES	\$481	\$2,000	\$0	\$2,000	0.0%	\$ -
75-40-620	SUNDRY	\$1,068	\$0	\$0	\$41	0.0%	\$ 41
75-40-630	OTHER SERVICES	\$0	\$450	\$455	\$450	0.0%	\$ -
TOTAL EXPENDITURES		\$47,013	\$58,981	\$32,440	\$67,196	13.9%	\$ 8,215
TOTAL FUND EXPENDITURES		\$47,013	\$58,981	\$32,440	\$67,196	13.9%	\$ 8,215
NET REVENUE OVER EXPENDITURES		\$13,843	\$0	\$9,132	\$0	0.0%	\$ 0
<b>FIRE - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<u>INTERGOVERNMENTAL REVENUE</u>							
76-33-405	EMT STATE GRANT	\$4,136	\$3,000	\$0	\$3,000	0.0%	\$ -
76-33-450	FIRE STATE GRANT	\$0	\$11,500	\$0	\$3,000	-73.9%	\$ (8,500)
76-33-460	CARES ACT FEDERAL FUNDING	\$0	\$932,327	\$878,244	\$0	-100.0%	\$ (932,327)
76-33-470	MISC GRANT REVENUE	\$0	\$0	\$11,212	\$0	0.0%	\$ -
76-34-300	EMPG GRANT REVENUE	\$3,500	\$5,000	\$7,000	\$3,500	-30.0%	\$ (1,500)
TOTAL INTERGOVERNMENTAL REVENUE		\$7,636	\$951,827	\$896,456	\$9,500	-99.0%	\$ (942,327)
<u>CHARGES FOR SERVICES</u>							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$1,300	\$4,200	\$0	\$1,500	-64.3%	\$ (2,700)
76-34-260	FIRE PERMIT FEES	\$460	\$0	\$0	\$0	0.0%	\$ -
76-34-270	COUNTY FIRE FEES	\$2,517	\$5,000	\$18,152	\$5,000	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE	\$62,193	\$30,000	\$189,855	\$100,000	233.3%	\$ 70,000
76-34-400	CERT REGISTRATION	\$350	\$0	\$0	\$350	0.0%	\$ 350
76-34-900	AMBULANCE FEES	\$188,460	\$190,000	\$166,290	\$200,000	5.3%	\$ 10,000
TOTAL CHARGES FOR SERVICES		\$255,279	\$229,200	\$374,297	\$306,850	33.9%	\$ 77,650
<u>MISCELLANEOUS REVENUE</u>							
76-38-100	INTEREST EARNINGS	\$0	\$0	\$1,706	\$2,000	0.0%	\$ 2,000
76-38-900	MISC REVENUE	\$7,363	\$5,000	\$2,002	\$2,000	-60.0%	\$ (3,000)
TOTAL MISCELLANEOUS REVENUE		\$7,363	\$5,000	\$3,708	\$4,000	-20.0%	\$ (1,000)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
76-39-100	TRANSFER FROM GENERAL FUND	\$389,000	\$434,981	\$326,236	\$525,000	20.7%	\$ 90,019
76-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$67,916	\$0	\$5,697	-91.6%	\$ (62,219)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$389,000	\$502,897	\$326,236	\$530,697	5.5%	\$ 27,800
TOTAL FUND REVENUES		\$659,278	\$1,688,924	\$1,600,697	\$851,047	-49.6%	\$ (837,877)
<b>EXPENDITURES:</b>							
<u>FIRE PROTECTION</u>							
76-57-110	SALARIES & WAGES	\$0	\$0	\$0	\$103,000	0.0%	\$ 103,000
76-57-120	SALARIES & WAGES (PART TIME)	\$352,355	\$461,628	\$344,795	\$376,553	-18.4%	\$ (85,075)
76-57-130	EMPLOYEE BENEFITS	\$39,626	\$42,292	\$35,264	\$96,614	128.4%	\$ 54,322
76-57-132	EMPLOYEE RECOGNITIONS	\$4,299	\$4,200	\$482	\$4,200	0.0%	\$ -
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIPS	\$9,261	\$3,000	\$100	\$3,000	0.0%	\$ -
76-57-211	EMS BILLING SERVICES EXPENSE	\$12,321	\$15,000	\$296	\$15,000	0.0%	\$ -
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$4,944	\$7,000	\$2,508	\$7,000	0.0%	\$ -
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$11,362	\$9,000	\$1,041	\$9,000	0.0%	\$ -
76-57-240	FIRE-SUPPLIES	\$19,128	\$8,000	\$17,468	\$12,500	56.3%	\$ 4,500
76-57-242	EMS-SUPPLIES	\$32,880	\$35,000	\$13,097	\$35,000	0.0%	\$ -
76-57-244	UNIFORMS	\$2,899	\$5,000	\$5,103	\$7,500	50.0%	\$ 2,500
76-57-246	EMERGENCY MANAGEMENT	\$3,209	\$5,000	\$1,558	\$5,000	0.0%	\$ -

**Santaquin City**  
**FY 2021-2022 Final Budget**

Account Number	Description	Actuals (2019-2020)	Revised Budget (2020-2021)	Actuals (2020-2021)	Projected Budget (2021-2022)	%Chg.	\$ Chg.
76-57-247	COVID-19 RELATED EXPENSES	\$23,313	\$932,327	\$472,256	\$0	-100.0%	\$ (932,327)
76-57-247-001	COVID-19 BUSINESS STIMULUS PROGRAM	\$0	\$0	\$101,272	\$0	0.0%	\$ -
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$29,934	\$25,000	\$22,423	\$30,000	20.0%	\$ 5,000
76-57-252	EMS - EQUIPMENT MAINTENANCE	\$0	\$5,180	\$3,311	\$5,180	0.0%	\$ -
76-57-260	FUEL	\$7,074	\$6,000	\$7,072	\$10,000	66.7%	\$ 4,000
76-57-280	TELEPHONE	\$392	\$0	\$636	\$1,000	0.0%	\$ 1,000
76-57-300	STATE MEDICAID ASSESSMENT	\$8,815	\$8,000	\$3,215	\$8,000	0.0%	\$ -
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$0	\$600	\$1,000	\$1,500	150.0%	\$ 900
76-57-700	WILDLAND EXPENDITURES	\$5,384	\$10,000	\$26,023	\$18,000	80.0%	\$ 8,000
76-57-702	WILDLAND PPE/GRANT	\$0	\$11,500	\$11,212	\$11,500	0.0%	\$ -
76-57-705	EMPG GRANT EXPENSE	\$0	\$5,000	\$0	\$3,500	-30.0%	\$ (1,500)
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$1,841	\$0	\$4,095	\$70,000	0.0%	\$ 70,000
76-57-741	FIRE - PPE ROTATION	\$0	\$15,000	\$0	\$15,000	0.0%	\$ -
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$0	\$6,800	\$4,777	\$3,000	-55.9%	\$ (3,800)
76-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$481	\$0	\$0	-100.0%	\$ (481)
76-57-750	CAPITAL PROJECTS	\$0	\$67,916	\$0	\$0	-100.0%	\$ (67,916)
76-57-920	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$75,000	\$0	\$0	\$0	0.0%	\$ -
<b>TOTAL FIRE PROTECTION</b>		<b>\$644,036</b>	<b>\$1,688,924</b>	<b>\$1,079,006</b>	<b>\$851,047</b>	<b>-49.6%</b>	<b>\$ (837,877)</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$644,036</b>	<b>\$1,688,924</b>	<b>\$1,079,006</b>	<b>\$851,047</b>	<b>-49.6%</b>	<b>\$ (837,877)</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$15,243</b>	<b>\$0</b>	<b>\$521,691</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$ 0</b>

# RESOLUTION No. 06-06-2021

## 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 15, 2021

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

## Development

### Annexation Application<sup>10</sup>

- 4.99 acres or less - \$525.00 (\$125.00 Utah County Review)
- 5.00 acres or more - \$525.00 (\$125.00 Utah County Fee) + \$65 per acre over 5.00

### Concept Review - \$400.00

### Subdivisions

#### Preliminary (up to 2 reviews)

- Core Area Infill (1-10 Lots) - \$1000 x (# of lots)<sup>0.500</sup>
- 1-10 lot Subdivision - \$1,600 x (# of lots)<sup>0.385</sup>
- 11-100 lot Subdivision - \$2,075 x (# of lots)<sup>0.273</sup>
- 100+ lot Subdivision - \$4,025 x (# of lots)<sup>0.130</sup>

#### Final (up to 2 reviews)

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

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

Lot Line Adjustment Review - \$150.00

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

Plat approval extension request - \$200.00

Condominium Plat Review - \$1,000

### Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$600.00

Multi Family Residential Site Plan Review - \$600.00

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

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

developments making alterations to site features requiring

review by staff. Appeals Authority Application - \$200.00

Street Vacation<sup>8</sup> - \$800.00

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

Prepayment of Inspection Costs Fee<sup>17</sup> – 4% of City Engineer's Cost Estimate of Development Bond

### Street Lights

#### General Fees

Wire installation - \$ 500.00 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) - \$ 6.00 per ft

#### Local / Collector Streets

Lights - \$ 1,967.00 each

Installation - \$850.00 each

6/3 TC Wire – current market price

1½" Conduit– \$ 2.50 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) - \$ 700.00 each

Oversized Combo (street/stop sign) - \$ 725.00 each

Street or Stop Sign only - \$ 500.00 each

Oversized Street or Stop sign only - \$ 600.00 each

Specialty Sign (Spd Limit, Child @ Play, etc.) - \$ 300.00 each

## Zoning

Rezoning Request - \$400.00

Agriculture Protection Request - \$300.00

Conditional Use Permit Request - \$175.00

Ordinance Text Change Request - \$400.00

Special Event Permit Request - \$25.00

Permanent Sign Permit – as per Building fees

Temporary Sign Permit - \$30.00

## Business Licenses

Initial Commercial License - \$75.00

Initial Home Occupation License - \$50.00

Temporary Business License - \$50.00

Annual Liquor License - \$100.00

Annual License Renewal Fee - \$35.00

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

Annual Hobby Kennel Fee - \$50.00

Annual Residential Kennel Fee - \$100.00

Annual Commercial Kennel Fee - \$250.00

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

## Building

Permit Tracking Fee - \$70.00

Building Permit & Inspection Fees – Determined by Structure

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

Plan Check Fee – 65% of building permit fee

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

Water Impact Fee<sup>19</sup>

Units of Measure	Equivalency	Impact Fee
¾" Meter	1.00	\$1,180.00
¾ or 1" Meter	1.00	\$1,180.00
1 ½"	3.33	\$3,929.00
2"	5.33	\$6,289.00

3"	10.00	\$11,799.00
4"	16.67	\$19,669.00
6"	33.33	\$39,327.00
8"	53.33	\$62,926.00

Money In Lieu of Water Dedication Fee<sup>27</sup> - \$5,000.00/AF

Pressurized Irrigation Impact Fee<sup>18</sup> - \$4,123.00

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

Sewer Impact Fee:

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

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

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

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

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

Transportation Impact Fee<sup>24</sup> – Single-Family Detached Housing = \$768.60/Unit

Public Safety Impact Fees

EMS/Fire

Residential Impact Fee = \$495.43/Unit

Non-Residential Impact Fee = \$0.59/s.f.

Police

Residential Impact Fee = \$35.72/Unit

Non-Residential Impact Fee = \$0.05/s.f.

Meter Fee (PI or Culinary Water)

¾" service - \$ 176.00 (not available for PI)

1" service - \$ 255.00

1½" service - \$ 1,145.00

2" service - \$ 1,355.00

4" service - \$ 3,305.00

Single Meter Radio (MXU) Fee (PI & CW) \$205.00

Dual Meter Radio (MXU) Fee (PI & CW) \$275.00

Pressurized Irrigation Meter Install

¾" & 1" - \$250.00

1-1/2" & 2" - \$350.00

Culinary Water Meter Install –

¾" & 1" - \$ 250.00 1-1/2" & Larger - \$350.00

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

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

#### **Landscaping Bonds**

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

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

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

#### **Water for Construction**

Project within City boundaries - \$2.50 per 1,000 gallons

Project outside City boundaries - \$5.00 per 1,000 gallons

Water Hydrant Meter Deposit - \$1,000.00<sup>16</sup>

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

0-2 Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

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

Base Rate<sup>25</sup> - \$23.26 per month

Usage Rate:

0 – 4,000 gallons<sup>25</sup> - \$0.59 per thousand gallons

4,001 – 8,000 gallons<sup>25</sup> - \$0.90 per thousand gallons

8,001 – 12,000 gallons<sup>25</sup> - \$1.19 per thousand gallons

12,001 – 50,000 gallons<sup>25</sup> - \$2.19 per thousand gallons

50,001 – 100,000 gallons<sup>25</sup> - \$2.37 per thousand gallons

100,001+ - \$2.58 per thousand gallons

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

Base Rate<sup>26</sup> per month \$17.98 (1")

\$25.28 (1.5" or larger)

Usage Rate:

0 – 25,000 gallons<sup>25</sup> - \$.76 per thousand gallons

25,001 – 45,000 gallons<sup>25</sup> - \$.78 per thousand gallons

45,001 – 65,000 gallons<sup>25</sup> - \$.80 per thousand gallons

65,001 – 100,000 gallons<sup>25</sup> - \$.85 per thousand gallons

100,001+ gallons<sup>25</sup> - \$.89 per thousand gallons  
1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

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

Base Rate<sup>13</sup> - \$40.27 per month

Per 1000 gallons<sup>13</sup> - \$0.84 (based on actual usage)

#### **Utilities**

Account Setup - \$25.00.

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

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

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

Storm Drainage Monthly Rates<sup>13</sup> \$1.09

#### **Waste Removal**

Monthly Rates<sup>13</sup> \$14.26 per container

Recycling Rates \$6.85 per container<sup>22</sup>

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

#### **Landfill Rates**

Contractors Disposing of Construction Site Materials

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

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

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

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

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

### Plot Sales

Resident - \$600.00 per plot<sup>1</sup>  
Non-Resident - \$1,200.00 per plot<sup>1</sup>

### Flush Mount Designated Plots:

Resident - \$500.00 per plot<sup>1</sup>  
Non-Resident - \$1,000.00 per plot<sup>1</sup>

### ½ – Size or Infant Locations<sup>3</sup>

Resident - \$250.00  
Non-Resident - \$500.00

### ¼ – Size or Cremation Locations

Resident - \$200.00  
Non-Resident - \$400.00

### Opening and Closing Fees

#### Resident

Single Depth - \$350.00  
Double Depth 1<sup>st</sup> Burial - \$700.00  
2<sup>nd</sup> Burial - \$350.00

#### Non-Resident

Single Depth - \$700.00  
Double Depth - 1<sup>st</sup> Burial - \$1,400.00  
2<sup>nd</sup> Burial - \$700.00

#### Infant<sup>3</sup>

Resident - \$200.00  
Non-Resident - \$400.00

#### Cremation<sup>3</sup>

Resident - \$150.00  
Non-Resident - \$300.00

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

Full Size - \$200.00  
Infant - \$100.00  
Cremation - \$100.00

### Disinterment<sup>2</sup>

Resident - \$1,200.00 minimum  
Infant - \$800.00 minimum  
Cremation - \$400.00 minimum  
Non-Resident - \$1,200.00 minimum  
Infant - \$800.00 minimum  
Cremation - \$400.00 minimum

Less than 8-hour notice - \$50.00 additional

Burial Right Transfers for residents - \$25.00

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

Duplicate Copy of Deed - \$25.00

Removal & Resetting of a Headstone to Accommodate an Opening or Closing - \$100.00

If Cemetery is not vacated by 4:00 pm an additional charge of \$50.00 will be charged

## **Animal Licensing**

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

## **Miscellaneous Fees**

Return Check Fee - Maximum allowed by law

Notary Fees

First Document - \$5.00

Each Additional Document - \$1.00

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

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

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

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot

Non-Resident - \$50.00 per day time slot

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

Sunset Trails Park Large Pavilion

Residents - \$30.00 per day time slot

Non-Resident - \$60.00 per day time slot

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

Centennial Park<sup>6</sup>

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

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

Orchard Cove Park

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

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

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

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

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

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

Arena<sup>9</sup>

Single Use

Commercial Use

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

Refundable Security Deposit - \$200.00

Non Resident

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

Refundable Security Deposit - \$100.00

Resident

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

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

Refundable Security Deposit - \$100.00

Annual Use – includes 1 day per week during season

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

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

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per “work”

Lighting - \$25.00

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

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

\$15.00 per hour, \$75.00 per day

Callaway Baseball Field

\$20.00 per hour, \$75.00 per day

\$20.00 additional per hour for lighting

Orchard Hills Softball Field  
\$15.00 per hour, \$75.00 per day  
City Center Soccer Field  
\$10.00 per hour (min 2-hour rental)  
\$50.00 per day  
\$35.00 additional for field paint/prep  
Refundable Security Deposit

### **Police Department GRAMA Requests**

Research Fee - \$15.00/hour, minimum 1 hour  
Copy of Report - \$5.00 initial report up to 5 pages  
\$0.75 per page more than 5  
Supplemental Report - \$5.00 additional charge  
Accident Form<sup>7</sup> - \$10.00  
Photographs - \$5.00 each photo  
Tape Duplication - \$25.00/hour, minimum 1 hour  
\$10.00 per VHS tape or DVD, client may provide own tape  
\$5.00 per cassette tape, client provides own tape  
\$10.00 per tape postage & handling  
Fingerprints  
Santaquin – No Charge  
Non-Residents - \$10.00 up to 2 cards  
Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)  
Junk Permits  
Santaquin – No Charge  
Non-Residents - Service no longer available  
Contract Services - \$70.00 per Officer/per hour  
Driving Privilege Verification - \$25.00

### **Copies**

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

### **Fire/EMS Department**

Personnel:  
EMT Stand-by \$30.00  
Paramedic Stand-by \$37.50  
Firefighter Stand-by \$30.00  
Fire/EMS Officer Stand-by \$50.00  
Chief Officer Stand-by \$75.00  
Resources:  
Ambulance, EMT \$130.00  
Ambulance, Medic \$160.00  
Fire/Rescue - UTV \$70.00  
Bicycle - EMS \$40.00  
Motorcycle/ATV \$50.00  
Ladder Truck – Stand-by \$150.00 Response \$257.00  
Engine – Stand-by \$125.00 Response \$257.00  
Rescue/Squad – Stand-by 50.00 Response \$100.00  
Tender – Stand-by \$90.00 Response \$148.00  
Brush Truck (Type 6) – Stand-by \$93.00 Response \$152.00  
Extrication Unit (min) – Stand-by 75.00 Response \$200.00  
Smoke Removal - \$50.00  
Haz Mat Mitigation – Stand-by \$150.00 Response \$200.00

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

### **GRAMA Requests**

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

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

Special Events License - \$50.00

### **Library**

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



- 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. Flush Mount headstones are only permitted in designated areas.
- 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 3<sup>rd</sup> birthday. Children 3 years of age or older shall be considered adults. All Infant and cremations must have a flush headstone unless using a full size grave.
- 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 1<sup>st</sup>. In case of inclement weather, reservation may be rescheduled and deposits may be refunded, however, rental fees are not subject to refunds. Reservations must be canceled at least 2 weeks prior to the reservation date in order to receive a full refund, reservation fees will not be refunded if cancelled less than 2 weeks prior to the reservation date.
- 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 1<sup>st</sup>. If payment is not received by March 1<sup>st</sup> of the same renewal year, the license shall be considered null and void and a new license must be applied for with all associated new licensing fees. Persons operating a business without a renewed and/or current business license shall be subject to all penalties applicable under City and State law.
- 13 Base and Usage rates will be adjusted each July 1<sup>st</sup> to reflect the Consumer Price Index change from the preceding calendar year.
- 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 (\$4,123) = \$0.3786 per sf. Step 2: Multiply irrigable area (sf lot size minus sf of hardscape on lot) by Impact Fee per sf (\$0.3786) to arrive at impact fee.
- 19 Per Equivalent Residential Unit: Impact Fee is \$1,180.00.

If situations arise where one customer wishes to use multiple meters, or it appears that the proposed fees by meter size in Table 3-13 will not lead to a fair and equitable result, the City may instead calculate impact fees according to the following formula:

$$\text{Impact fee} = (\text{Peak Day Water use [gpd]}) / (500 \text{ gpd/ERC}) * (\$1,180/\text{ERC})$$

For example, a customer who would use 20,000 gallons of water on the peak day would have an impact fee calculated as follows:

$$\text{Impact fee} = (20,000 \text{ gpd}) / (500 \text{ gpd/ERC}) * (\$1,180/\text{ERC}) = \$47,200$$

- <sup>20</sup> Fees for Cemetery Service not listed on the Consolidated Fee Schedule will be reviewed and charged on a case by case basis.
- <sup>21</sup> Culinary Water, Pressurized Irrigation, and Sewer base and usage rates are double the current rates for unincorporated areas.
- <sup>22</sup> An opt-out period established during the February/March billing cycle each year. Opt-out fees are only applied to existing recycling customers. It is required to schedule the pickup/return of the customers recycling can. Missing recycling cans will be assessed a fee equivalent to the cost of a replacement recycling can.
- <sup>23</sup> The base impact fee is \$468.00, Regional Pond fee is \$270.00 and the East side Debris Basins fee is \$32.00.
- <sup>24</sup> Fees for all other uses (e.g. Residential, Commercial, etc.), please refer to the Transportation Impact Fee Analysis (Exhibit B) Table 14 of pages 11 and 12.
- <sup>25</sup> The 2020-2021 Culinary and Irrigation Master Plan update includes a water rate study rate schedule. Annual increased to base and usages rates based outlined in this study.
- <sup>26</sup> In anticipation of the arrival of Central Utah Pipeline (CUP) water, in 2019, the City Council authorized an increase to Pressurized Irrigation Base Rates of \$1.00/month surcharge in FY2021-22 and a second \$1.00/month in FY2022-23. These increases are in addition to those rates outline in the rate plan identified in footnote #25.
- <sup>27</sup> In anticipation of the arrival of Central Utah Pipeline (CUP) water, in 2019, the City Council authorized and initial approval of the acceptance of Money In Lieu of Water Dedication of \$4,750 per acre foot. This rate increased to \$5,000 per acre foot in FY2021-22 and will increase annually by 3% unless market adjustments are required.

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 15<sup>th</sup> day of June 2021.

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Kirk F. Hunsaker, Mayor

ATTEST:

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K. Aaron Shirley, City Recorder

**DEBT SERVICE PAYMENTS**

Description	Financial Institution		Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2022	MATURITY DATE
2016 EQUIPMENT LEASE	ZIONS BANK		\$ 482,477	\$ 61,373	\$ 61,372	03/01/2023
2011A-2 BONDS USDA	USDA		\$ 2,912,000	\$ 126,852	\$ 2,487,240	02/15/2052
1993-A SEWER BOND	STATE OF UTAH		\$ 1,000,000	\$ 34,000	\$ 136,000	12/01/2025
2011A-1 BONDS DWQ	STATE OF UTAH		\$ 6,034,000	\$ 375,280	\$ 3,087,000	01/01/2031
2011B-1 BONDS DWQ	STATE OF UTAH		\$ 900,000	\$ 9,000	\$ 900,000	01/01/2033
2018 WA BOND DWR	STATE OF UTAH		\$ 1,720,500	\$ 93,040	\$ 1,541,000	01/01/2039
2018 PI BOND DWR	STATE OF UTAH		\$ 1,720,500	\$ 93,040	\$ 1,541,000	01/01/2039
2018 ROADS BOND	ZIONS BANK		\$ 4,300,000	\$ 480,046	\$ 3,118,000	07/15/2028
2020 CITY HALL BOND	ZIONS BANK		\$ 6,655,000	\$ 413,730	\$ 6,115,000	06/15/2040
2018 SCBA ROTATION	P&C EQUIPMENT FINANCE		\$ 169,173	\$ 27,265	\$ 75,348	06/01/2025
2015 FIRE PUMP TRUCK	P&C EQUIPMENT FINANCE		\$ 446,032	\$ 54,500	\$ 103,058	06/24/2024
2012 PI REFUNDING BOND	SUN TRUST BANK		\$ 6,130,000	\$ 511,213	\$ 2,405,000	09/01/2026
2021 PROPOSED VEHICLE LEASE			\$ 730,000	\$ 179,489	\$ 550,511	06/08/2025
2021 PROPOSED PI BOND			\$ 9,015,000	\$ 574,205	\$ 8,630,000	03/01/2041
<b>Total:</b>			<b>\$ 2,279,339</b>	<b>\$ 21,570,019</b>		

CAPITAL ONE						
<i>**via - Santaquin City LBA</i>			\$ 2,500,000	\$ 184,546	\$ 1,848,000	06/27/2035

**RESERVE PAYMENTS**

****STATE OF UTAH LOANS					Anticipated Cash Balance as of 6/30/2022	
CEMETERY			\$ 10,000	\$ 62,916	No End	
USDA RESERVES						
2011A-2 BONDS USDA			\$ 28,890	\$ 316,531	Life of the Bond	
<b>Total:</b>			<b>\$ 38,890</b>			

**AMORTIZATION SCHEDULES & POPULATION ESTIMATES**

Residential Units	3,750	4,000	4,250	4,500	4,750	5,000	5,250	5,500	5,750
Estimated Growth Rate									
Population Estimate	<b>15,000</b>	<b>16,000</b>	<b>17,000</b>	<b>18,000</b>	<b>19,000</b>	<b>20,000</b>	<b>21,000</b>	<b>22,000</b>	<b>23,000</b>

<u>Long Term Debt</u>	<u>Date Due</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
1993A Sewer Bond	12/1	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000				
2011A-1 Sewer Revenue Bond	1/1	\$ 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
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
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)									
2015 Public Works Building	1/1 & 7/1 <i>*via Santaquin LBA</i>	\$ 184,546	\$ 184,251	\$ 183,789	\$ 184,139	\$ 184,281	\$ 184,215	\$ 183,940	\$ 184,435	\$ 184,681
2018 WA Booster Pump/Tank	1/1	\$ 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	\$ 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	\$ 480,046	\$ 475,830	\$ 474,474	\$ 473,976	\$ 476,334	\$ 479,547	\$ 484,613	\$ 495,304	
2020 City Hall Sales Tax Bond		\$ 413,730	\$ 413,730	\$ 413,330	\$ 412,530	\$ 411,330	\$ 414,730	\$ 412,530	\$ 414,930	\$ 410,030
NEW 2021 P.I. Revenue Bond	(Refund 2012 and Fund SR PI Tank)	\$ 574,205	\$ 573,579	\$ 570,388	\$ 571,788	\$ 572,588	\$ 572,788	\$ 572,388	\$ 571,388	\$ 574,788
<b>Total Long Term Debt Payments</b>		<b>\$ 1,809,534</b>	<b>\$ 1,805,173</b>	<b>\$ 1,803,025</b>	<b>\$ 1,802,057</b>	<b>\$ 1,840,258</b>	<b>\$ 1,813,874</b>	<b>\$ 1,815,414</b>	<b>\$ 1,829,861</b>	<b>\$ 1,903,430</b>

<u>Reserve Payments</u>	<u>Date Due</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
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
<b>Total Reserve Payments</b>		<b>\$ 28,890</b>	<b>\$ 30,913</b>	<b>\$ 30,914</b>	<b>\$ 30,915</b>	<b>\$ 30,916</b>	<b>\$ 30,917</b>	<b>\$ 30,918</b>	<b>\$ 30,919</b>	<b>\$ 30,920</b>

<u>Vehicles &amp; Equipment</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 54,500	\$ 54,500	\$ 54,500	
2016 (4) PIECE EQUIPMENT LEASE	\$ 61,373	\$ 61,372		
2018 SCBA ROTATION	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265
NEW 2021 EQUIPMENT LEASE	\$ 179,489	\$ 181,482	\$ 183,496	\$ 185,533
<b>Total Vehicles &amp; Equipment Payments</b>	<b>\$ 322,627</b>	<b>\$ 324,619</b>	<b>\$ 265,261</b>	<b>\$ 212,798</b>

<u>Per Capita Debt</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Total Debt & Reserve Payments	\$ 2,161,051	\$ 2,160,705	\$ 2,099,200	\$ 2,045,770	\$ 1,871,174	\$ 1,844,791	\$ 1,846,332	\$ 1,860,780	\$ 1,934,350
Total Debt per citizen per mo	\$ 12.01	\$ 11.25	\$ 10.29	\$ 9.47	\$ 8.21	\$ 7.69	\$ 7.33	\$ 7.05	\$ 7.01
Total Debt per household per mo	\$ 48.02	\$ 45.01	\$ 41.16	\$ 37.88	\$ 32.83	\$ 30.75	\$ 29.31	\$ 28.19	\$ 28.03

	6,000	6,250	6,500	6,750	7,000	7,250	7,500	7,750	8,000	8,250	8,500	8,750	9,000	9,250	9,500	9,750	10,000
	<b>24,000</b>	<b>25,000</b>	<b>26,000</b>	<b>27,000</b>	<b>28,000</b>	<b>29,000</b>	<b>30,000</b>	<b>31,000</b>	<b>32,000</b>	<b>33,000</b>	<b>34,000</b>	<b>35,000</b>	<b>36,000</b>	<b>37,000</b>	<b>38,000</b>	<b>39,000</b>	<b>40,000</b>
	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>
\$	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
\$	9,000	\$ 151,000	\$ 384,580	\$ 384,810													
\$	183,697	\$ 184,463	\$ 183,957	\$ 184,181	\$ 184,113	\$ 183,753											
\$	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								

\$ 409,980	\$ 410,150	\$ 409,890	\$ 414,925	\$ 414,450	\$ 413,900	\$ 411,400	\$ 413,800	\$ 411,000	\$ 413,100										
\$ 572,388	\$ 574,388	\$ 574,988	\$ 575,388	\$ 575,588	\$ 575,588	\$ 575,388	\$ 574,988	\$ 574,388	\$ 573,588	\$ 571,900									
\$ 1,758,646	\$ 1,670,532	\$ 918,249	\$ 1,909,136	\$ 1,524,023	\$ 1,523,073	\$ 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

<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>
\$ 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

<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>
\$ 1,789,567	\$ 1,701,454	\$ 949,172	\$ 1,940,060	\$ 1,554,948	\$ 1,553,999	\$ 380,639	\$ 381,440	\$ 380,141	\$ 157,782	\$ 157,783	\$ 157,784	\$ 157,785	\$ 157,786	\$ 157,787	\$ 157,788	\$ 157,789
\$ 6.21	\$ 5.67	\$ 3.04	\$ 5.99	\$ 4.63	\$ 4.47	\$ 1.06	\$ 1.03	\$ 0.99	\$ 0.40	\$ 0.39	\$ 0.38	\$ 0.37	\$ 0.36	\$ 0.35	\$ 0.34	\$ 0.33
\$ 24.86	\$ 22.69	\$ 12.17	\$ 23.95	\$ 18.51	\$ 17.86	\$ 4.23	\$ 4.10	\$ 3.96	\$ 1.59	\$ 1.55	\$ 1.50	\$ 1.46	\$ 1.42	\$ 1.38	\$ 1.35	\$ 1.31

10,250	10,500	10,750	11,000	11,250	11,500
<b>41,000</b>	<b>42,000</b>	<b>43,000</b>	<b>44,000</b>	<b>45,000</b>	<b>46,000</b>
<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>
\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725



<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 77,725</b>
<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	
\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	
<b>\$ 30,938</b>	<b>\$ 30,939</b>	<b>\$ 30,940</b>	<b>\$ 30,941</b>	<b>\$ 30,942</b>	<b>\$ 30,943</b>	

<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	
<b>\$ 157,790</b>	<b>\$ 157,791</b>	<b>\$ 157,792</b>	<b>\$ 157,793</b>	<b>\$ 157,794</b>	<b>\$ 108,668</b>	
\$ 0.32	\$ 0.31	\$ 0.31	\$ 0.30	\$ 0.29	\$ 0.20	
\$ 1.28	\$ 1.25	\$ 1.22	\$ 1.20	\$ 1.17	\$ 0.79	

# GLOSSARY

## A

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

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

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

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

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

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

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

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

## B

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

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

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

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

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

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

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

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

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

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

## C

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

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

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

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

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

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

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

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

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

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

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

## D

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

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

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

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

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

## E

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

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

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

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

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

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

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

## F

**FEES** Charges for specific services

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

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

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

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

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

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

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

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

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

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

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

## G

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

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

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

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

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

**GENERAL PLAN** The General Plan is a long-range planning document that provides the city a framework for action and the direction in which to focus that action. General Plan Elements are areas in which the city has elected to administer and manage the delivery of services to its community.

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

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

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

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

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

## I

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

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

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

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

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

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



## L

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

## M

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

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

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

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

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

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

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

**MODIFIED ACCRUAL BASIS** The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they are levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

## N

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

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

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

## O

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

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

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

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

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

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

## P

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

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

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

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

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

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

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

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

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

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

## R

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

**REFUNDING BOND** A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the

issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue. (Refinancing)

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

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

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

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

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

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

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

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

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

## S

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

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

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

**SID** See Special Improvement District

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

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

**STAKEHOLDER** Refers to anyone affected by or who has a stake in government. This term stakeholder includes, but is not limited to: citizens, customers, elected officials, management, employees, and their representatives (whether unions or other agents) businesses, vendors, other governments, and the media.

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

## T

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

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

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

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

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

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

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

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

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

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

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

## U

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

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

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

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

## W

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

## Z

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

## ACRONYMS

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