



Final Budget

Fiscal Year 2023 - 2024



FOR THE FISCAL YEAR
JULY 1, 2023 – JUNE 30, 2024

DANIEL M. OLSON
MAYOR

D. LYNN MECHAM
COUNCIL MEMBER

DAVID S. HATHAWAY
COUNCIL MEMBER

ELIZABETH B. MONTOYA
COUNCIL MEMBER

ARTHUR L. ADCOCK
COUNCIL MEMBER

JEFFREY M. SIDDOWAY
COUNCIL MEMBER

NORMAN E. BEAGLEY
CITY MANAGER

SHANNON HOFFMAN
FINANCE DIRECTOR

MISSION STATEMENT

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



ORGANIZATIONAL CHART

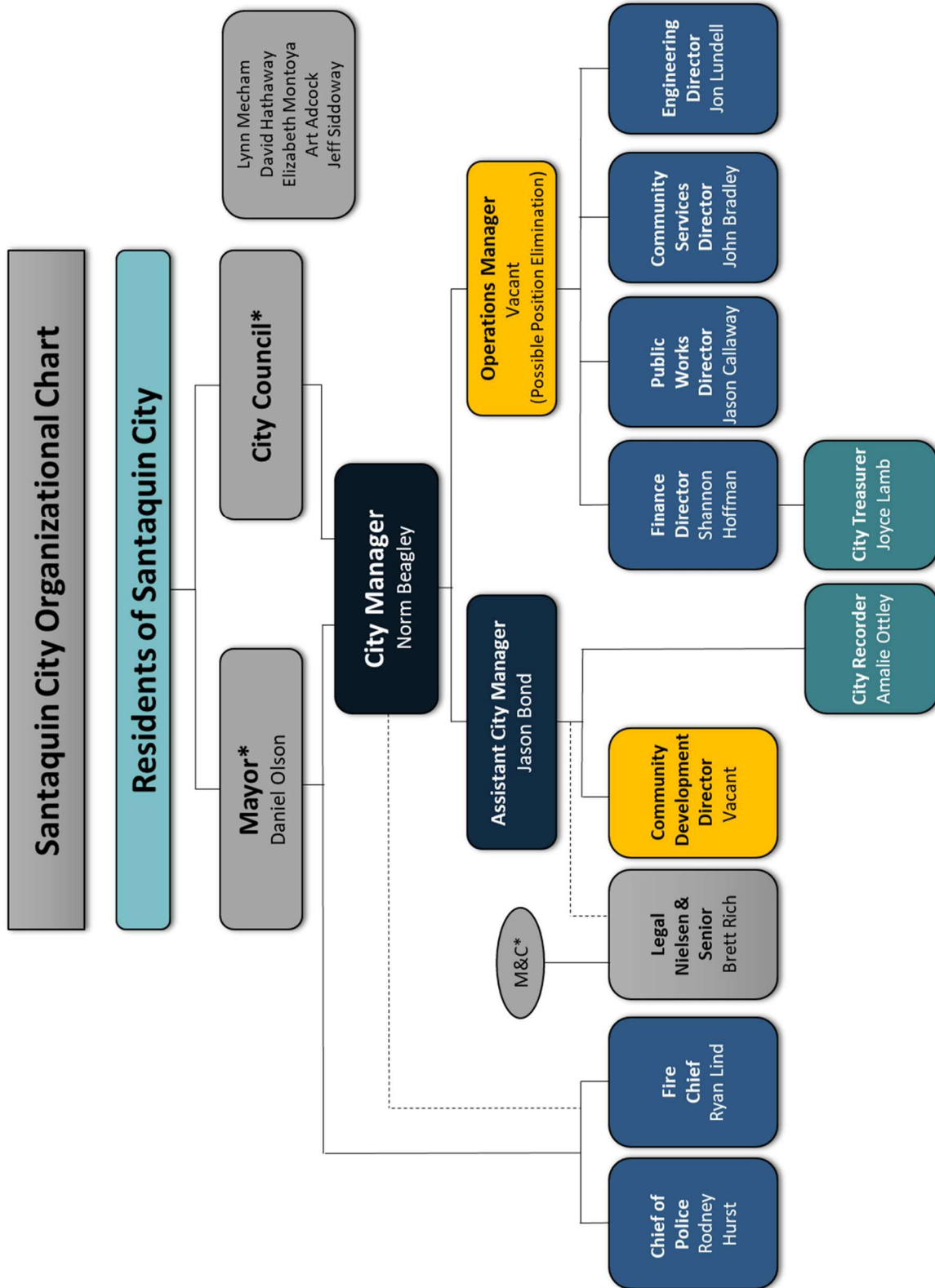


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BUDGET MESSAGE

August 1, 2023

To: Mayor Daniel M. Olson,
Members of the Santaquin City Council,
and Residents of Santaquin City,

INTRODUCTION

It is my pleasure to present the Fiscal Year (FY) 2023-2024 Budget to you for your approval. This is a balanced budget that provides for the full ongoing operations of the city. This document is prepared for your consideration following the presentations of the Tentative Budget on May 2, 2023, and the Public Hearing on July 18, 2023. The following Budget Message is a brief overview of the highlights in the budget.

The budget is the financial plan for FY2023-2024. It provides the financial guidance necessary to implement the goals and objectives established by the Mayor and City Council. The budget is one of the primary guiding documents that the city prepares each year. It provides a delicate balance to ensure that city resources are managed responsibly, and essential city services are held to the highest level of quality.

This balanced budget was carefully and conservatively drafted with the goal of completing current projects, funding department operations, focusing on projects using leveraged funds by outside partners or restricted fund, and continuing to financially prepare for the future.

FY2023-2024 BUDGET HIGHLIGHTS

During FY2022-2023 Santaquin City continued to feel the effects of rising inflation and worldwide supply chain issues, which slowed the housing market and economic growth and increased prices of supplies, goods, and services. This caused Santaquin City to re-evaluate its budget halfway through the fiscal year. This evaluation resulted in a budget amendment which reduced General Fund revenues and expenditures by approximately \$1.2M. As such, reductions were made throughout the budget including leaving several full-time positions vacant, putting capital projects on hold, and reducing the number of vehicles and equipment purchased. With very little change in the economy over the second half of last FY2022-2023, the FY2023-2024 budget remains focused on ensuring current debt service obligations are met, departments continue to operate, continued investment into capital infrastructure, and being financially prepared for the future.

During the budget process the first thing that is evaluated and included are the City's Debt Service obligations, ensuring funds are distributed to make the required payments and the city stays in good standing with creditors. The city has reduced these obligations by nearly \$115,000 over the past year and into the new fiscal year. In FY2022-2023, the city retired a 2016 Vehicle Lease, reducing the city's

overall annual dept payments by \$60,000. In the FY2023-2024 budget an additional Vehicle Lease for a 2015 Pumper Fire Truck will be retired, reducing the city's annual debt service by an another \$54,500. The city is not anticipating any new debt service this fiscal year.

Department Directors continued to be very conservative as they submitted their budget requests to be considered by the Mayor and City Council. Even with inflation rates well over 8%, most operational budgets increased less than 3%, unless new positions were approved. Requests for staffing stayed minimal only adding one full-time position in Public Works, one part-time position in the Fire Department, one part-time position in Government Buildings, and some additional part-time hours in Administration and Community Services.

The FY2023-2024 budget also includes several capital projects as the city continues to invest in its infrastructure. These include, a Pressurized Irrigation Meter & Equipment Upgrade project, a Water Reclamation Facility Upgrade project, a Culinary Water Well Design project, and a Main Street Widening project just to name a few. Funding for each of these projects was obtained through one-time grants or from restricted funds such as impact fees.

These are all examples of being fiscally responsible in budgeting needs verses wants, conservative financial planning, and providing continued investment into the city's growth.

PROJECTED ISSUES & CHALLENGES

Below is a list of identified challenges the city may face in FY2023-2024 with actions either currently taken, or that will be taken, in the coming year to address them. These include:

Diversifying General Fund revenue sources to become more financially sustainable.

With changes in the economy, high inflation and rising interest rates, Santaquin City experienced a significant decrease in the amount of growth anticipated in FY2022-2023. The lack of growth caused a shortfall in the General Fund revenues due to the lack of building permits being issued. Departments also saw increases in services and goods being purchased through operational budgets and costs of projects increasing due to rising prices of supplies, materials, fuel, etc. For the first time in many years, the city was forced to dip into its "rainy day" fund (35% fund balance) to continue to provide the level of service Santaquin residents have grown accustomed to. Past Elected Officials and Administration placed high priority each year to grow the city's reserves to ensure adequate coverage during times such as this.

This experience brought to light a deficiency in the General Fund revenue sources currently utilized to balance the city's budget. In the fall of 2022, the Mayor, City Council and Administrative Staff commissioned Zions Bank Public Finance, Inc. to create a financial sustainability model for the City. The propose of this effort was to evaluate the fiscal impacts of various growth/no growth and inflationary scenarios on the City, to provide a tool for the City to use in making future decisions regarding the revenues necessary to fund the City's general operations, and to help the elected leaders and the community understand the importance of increasing General Fund Revenues. The model outlines the three primary drivers of income into the General Fund. They include 1.) Property Taxes, 2.) Sales Taxes, 3.) Fees and Transfers and the affects growth has on each.

Mayor Olson, the City Council, and Staff have worked diligently to increase the amount of Sales Tax revenue received by the city. Due to their efforts, In FY2023-2024, Murdock Ford will open its new facility, along with McDonalds, Auto Zone, and various other small businesses. Infrastructure is also being installed in a Community Development Renewal Agency (CDRA) project on the west side of Santaquin. This development will bring additional property taxes and sales taxes to the General Fund.

Fees for services provided such as cemetery burials, building permits, business licensing, garbage collection, interlocal agreements, etc. help provide some support to the General Fund. Transfers from Enterprise funds comprised of utility user rates have traditionally been made to the General Fund to support administrative and overhead costs for the Water, Sewer, and Pressurized Irrigation departments. These transfers should remain flat or be reduced when possible.

The city will continue to actively look for opportunities to diversify its General Fund revenues, promote economic growth and reduce transfers from Enterprises Funds where possible.

Continuing to pay competitive wages for the Public Safety Departments

Trends in certain job markets, including Police and Fire, continue to pose a challenge. In order to discourage Police and Fire personnel from “jumping ship” to higher paying agencies, Santaquin City had to, and will have to continue to, address shortfalls in Public Safety wages.

This factor alone has contributed to the very reluctant and methodical proposal of a FY2023-2024 Property Tax Increase. The proposed tax increase included in the FY2023-2024 budget will increase Property Tax revenue in the General Fund by approximately \$595,000. These funds will be put directly towards maintaining a high level of service in the Public Safety Departments (Police and Fire) by providing competitive wages, training, and rotation of two police vehicles annually.

Continually increasing the funding for road maintenance and improvement.

As in years past, and as growth continues, the miles of road that require future maintenance and improvements continue to increase. An increase in the number of road lane miles means an increase in the costs of road maintenance citywide. With the cost of oil increasing, greater stress has been and will be placed upon the city’s budget. To address this, the city has been budgeting for annual road maintenance projects in the Road Capital Project Fund. This has been a successful approach to investing in our roads. Since 2013 Santaquin City has improved 71% of its roads with varies treatments, such as resurfacing, overlays, chip seal, crack seal, etc.

Ever-increasing demand for city services, which may stretch the city’s operational capacity.

As the city grows, demand for city services increases as well. Included in the FY2023-2024 Budget are several water and sewer infrastructure projects. These projects include the \$6.7M from Sewer Impact Fees to design and construct additional capacity to the Wastewater Reclamation Facility (WRF), \$115,000 for well inspection and maintenance, \$154,500 for maintenance upgrades to the WRF, \$110,000 for increasing Pressurized Irrigation winter

storage pond capacity and \$240,000 for a new Culinary Water Well location study and design.

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

As Santaquin City continues to grow, it is important that the city understand and represent the interests of both longtime residents and newly established residents that are all a part of the community. This reality demonstrates the need for the budget and the General Plan to regularly be updated to evolve with the desires of the continuously growing and diversifying population of Santaquin City.

Enhancing amenities and improving the overall quality of life.

Santaquin City has actively been working to unify the community by creating new and diverse parks and recreation opportunities. Harvest View Park, completed in FY2022-2023, boasts an eight (8) acre soccer complex, eight (8) pickleball courts, a playground, a snack shack, a large parking lot, and restrooms. Ballfield lights are being added to the Orchards Hills fields to expand the usability of the fields and the hours that it can be utilized. Behind the visionary efforts of Mayor Daniel Olson, Prospector View Park and Trail will be a great addition to the recreational opportunities in Santaquin. These trails will provide connectivity between multiple city parks, properties, and facilities. Volunteerism, seeking grants, and building partnerships has minimized the financial burdens of this project on the citizenry. New Ball Field lights are also being installed at the city ball fields which will enhance the recreation baseball and softball programs. The FY2023-2024 budget includes several other improvements to parks, trails, cemetery, and the rodeo arena.

The Community Services Department has and will continue to increase participation in various recreational opportunities. The tumbling, cheer, and parkour programs have seen a significant increase in participation and have added competition teams. Martial Arts is another popular program that brings participants from all over south Utah County. With the fall 2023 opening of the New City Hall, the Community Services Department will be offering several new programs in FY2023-2024 including art classes, computer classes, additional Senior Citizens programming, and hunter safety, just to name a few. Santaquin City will also receive two (2) grants from the State of Utah in support of a new archery program (\$6,000) and creating active lifestyles (\$15,000).

FINANCIAL PRIORITIES & POLICIES

The following priorities have been established and implemented throughout the FY2023-2024 budget.

1. Maintain debt service payments.
2. Maintain exceptional service levels by maintaining a strong workforce. This includes ensuring competitive wages.
3. Funding department operations.
4. Completion of projects currently in progress.

5. Allocate city funds towards projects which would leverage, or “match” funding provided by Federal and State Grants.
6. Initiating new projects that are funded with restricted funds such as Impact Fees or Capital Projects.
7. Continue to financially prepare for the future by diversifying revenue sources and planning for future expenses.
8. Replenish the “rainy day” reserves to the maximum allowed level of 35% of the annual General Fund revenues.

ECONOMIC DEVELOPMENT

Economic development in Santaquin City is important to increase the sales tax base and provide a reoccurring revenue source for the city. Santaquin has recently seen some buildings constructed for new businesses that will be a great service to the community. The Orchard Lane Development Area continues to see growth with new retail businesses including Little Caesars, Fiiz Drinks, and soon-to-open McDonald’s. Santaquin Dentistry, Canyon Creek Orthodontics, and Edward Jones also opened in this development area. On the east side of the I-15/Main Street Interchange, Marcos Pizza and Stand Out Studios occupy a newly constructed building with frontage on SR-198. On Main Street, it is anticipated that a new AutoZone building will start construction soon. AutoZone will be built directly west of the US Post Office. Where the newly constructed extension of Summit Ridge Parkway meets US-6-Main Street, Santaquin City is developing the Santaquin Peaks Industrial Park with the goals of creating value added jobs, increasing property tax revenue, and possible receiving additional sales tax revenue. Property sales for new businesses are starting to take place which are funding infrastructure improvements needed for the development area. This approach eliminated the need to bond or raise taxes (taking the burden off residents) in order to develop this city property asset. Lastly, the Murdock Ford building has started construction and the city anticipates that this business will be an anchor that will attract more commercial development in the I-15/Summit Ridge Parkway Interchange area. These major economic milestones for the city will help ensure local dollars spent stay local and will help spur additional economic development for years to come.



CAPITAL PROJECTS

Santaquin City continues to prepare for, implement, and strategically plan for capital projects each year. A few projects that began construction in FY2022-2023 will be completed or continued into FY2023-2024 including, the New City Hall and the Summit Ridge and Pressurized Irrigation Booster Pump and Tank, Prospector View Park and Trail, and the Orchard Hills Ball Field Lighting.



The New City Hall will provide a community gathering space in 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 and to Community Services. The building also includes a new council chamber

where City Council, Planning Commission, and various other Boards will meet to conduct city business. A dedication of the building and public open house will be held in early September 2023 and staff will move into the facility shortly after.

Construction of the Summit Ridge Irrigation Water Tank and Booster Pump will be completed and put into service in August 2023. This new infrastructure will ensure the city's essential services can continue to meet increased demands. Funds for this project included \$5.5M in American Rescue Plan Act grants from Federal, State, and County Partners.

Prospector View Park and Trail is another project that began in FY2022-2023 and will continue planning and construction in FY2023-2024. Mayor Daniel Olson has actively worked to unify the community behind his visionary effort to provide trail access for the residents of Santaquin to our mountain range and by improving pedestrian connectivity between city parks and facilities. Partnerships have been created with Utah County, the Utah Division of Wildlife Resources, the U.S Forest Service, and other agencies to facilitate and plan for the future of this park and these trails. Through volunteerism, seeking donations, and building these partnerships, the financial burdens of this aspirational project have been minimized on the citizenry. Grant funds in the amount of \$60,500 were received from the state of Utah to construct restrooms at the trail head/parking area.

In FY2023-2024, Santaquin City will continue to construct Capital Projects focusing on specific projects using one-time funds awarded through grants and/or restricted funds such as Impact Fees. These projects will prepare the city for growth that will continue to come in the decades ahead. These projects include the following:

1. Pressurized Irrigation Meter and metering equipment upgrade project - \$1.69M State of Utah ARPA Grant
2. Main Street Widening - \$5.2M Mountainland Association of Governments (MAG) Transportation Improvement Project (TIP) Grant
3. Demolition of the Old Jr. High - Mountainland Association of Governments (MAG) Community Development Block Grant (CDBG) - \$375K
4. Wastewater Reclamation Facility Upgrades - \$6.7M Sewer Impact Fees
5. Culinary Well Design - \$240K Culinary Impact Fees
6. Increase Winter Storage Pond Pump Capacity - \$70K Pressurized Irrigation Impact Fees
7. East Bench Debris Basins - Property Acquisition - \$1M Storm Drain Impact Fees
8. Park Improvements - \$700K Impact Fees (rodeo arena improvements, skate park study, centennial park improvements, cemetery improvements, ball field lights, trails)
9. Transportation Study and Environmental Review for I-15 onramp, offramp and overpass - \$4M in Utah Department of Transportation Funds (UDOT) secured by efforts of Mayor Olson (note: this funding will run through UDOT and not Santaquin City)

For a more detailed list and information on Capital Projects, please see the Capital Projects section of the FY2023-2024 Budget.

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. This rotation policy was disrupted in FY2021-2022 as the City was unable to purchase any police vehicles due to supply chain issues and again in FY2022-2023 as the city was unable to purchase some of the vehicles and equipment due to the reductions made to the General Fund. With the future of the economy and anticipated growth unknown, the FY2023-2024 budget is very conservative with the purchase of police and public works vehicles leaving the rotation program behind even more. Equipment purchases planned for FY2023-2024 are also very minimal.

DEBT

The city has a current annual debt service obligation of approximately \$2.56M. This budget does not anticipate the issuance of any new debt in FY2023-2024. For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see the City Debt Section under the Budget Summary Section of the FY2023-2024 Budget.

CONCLUSION

This budget emphasizes maintaining the highest possible level of service that the residents of Santaquin have come to expect. To maintain this level of service, this budget includes a proposed property tax increase. 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 this community. We are especially grateful for their willingness to adapt 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,

NORMAN E. BEAGLEY
City Manager

SHANNON HOFFMAN
Finance Director



FY2023-2024 BUDGET IN BRIEF

A Quick Overview of the Budget

Community Goals



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

- Provide Quality City Services
- Promote and Support Economic Development
- Ensure Proactive Regional Collaboration
- Maintain a Sustainable Budget
- Promote Community Involvement
- Prove a Safe Community for Residents, Schools, Businesses, and Visitors

Capital Investments

Carry Over Projects from FY2022-2023:

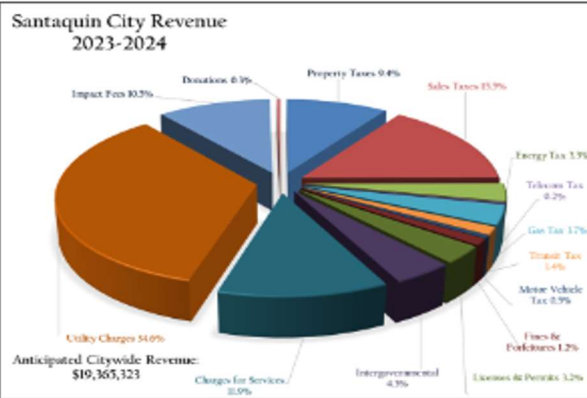
- New City Hall
- Summit Ridge P.I. Water Tank & Booster Pump
- Automated Security Gate
- Orchard Hills Elementary Ball Field Lights
- New Well Design
- Prospector View Park
- Summit Ridge Fire Station

New Projects in FY2023-2024:

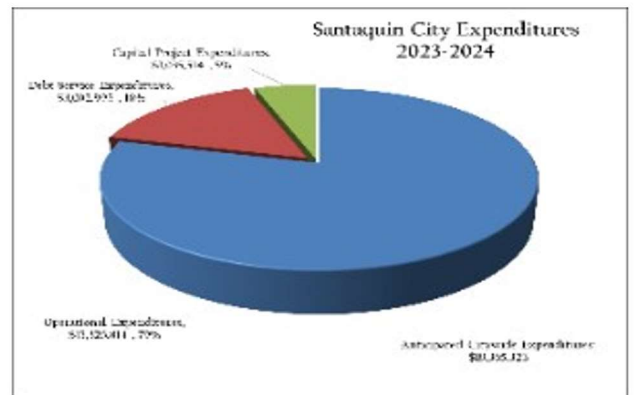
- Main Street Widening
- PI Meter Upgrades
- SCADA Upgrades
- Center Street Well Improvements
- Demolition of Old Jr. High
- Increase Capacity Winter Storage Ponds
- WRF Upgrades
- Cemetery Improvements
- Parks, Arena & Trails Improvements
- Eash Bench Debris Basin Land Acquisition



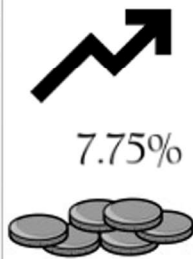
Revenues



Expenditures

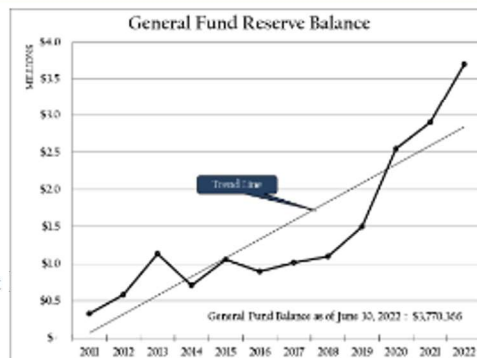


Sales Tax Base



7.75%

Rainy Day Fund



33.3%

BUDGET SUMMARY

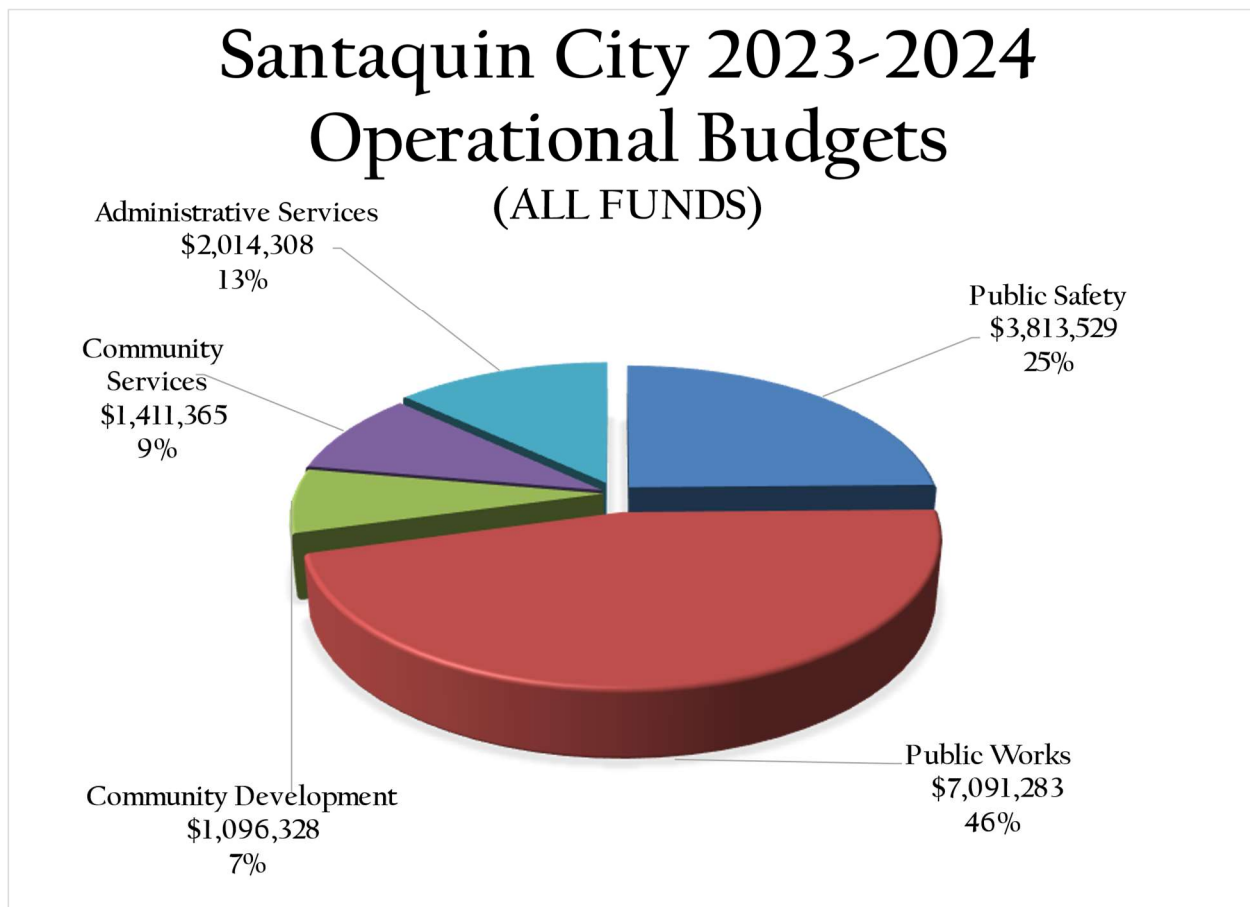
SUMMARY SCHEDULES & GRAPHS

This section presents the charts, graphs, and table information of the FY2023-2024 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 account line items, please see Appendix A – Santaquin City Budget – Detail Version.

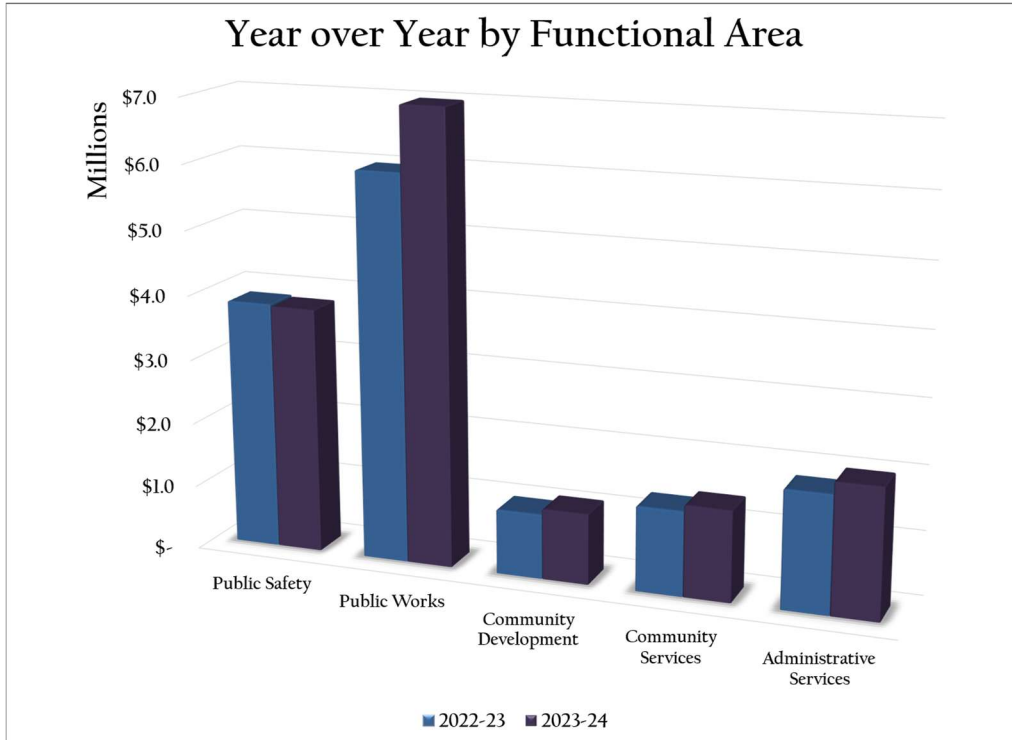
BUDGET SUMMARY SCHEDULES & GRAPHS

The total operational budget (excluding capital projects) for FY2023-2024 is \$15,426,814. The graph below shows operational expenditures by functional area departments of the city.

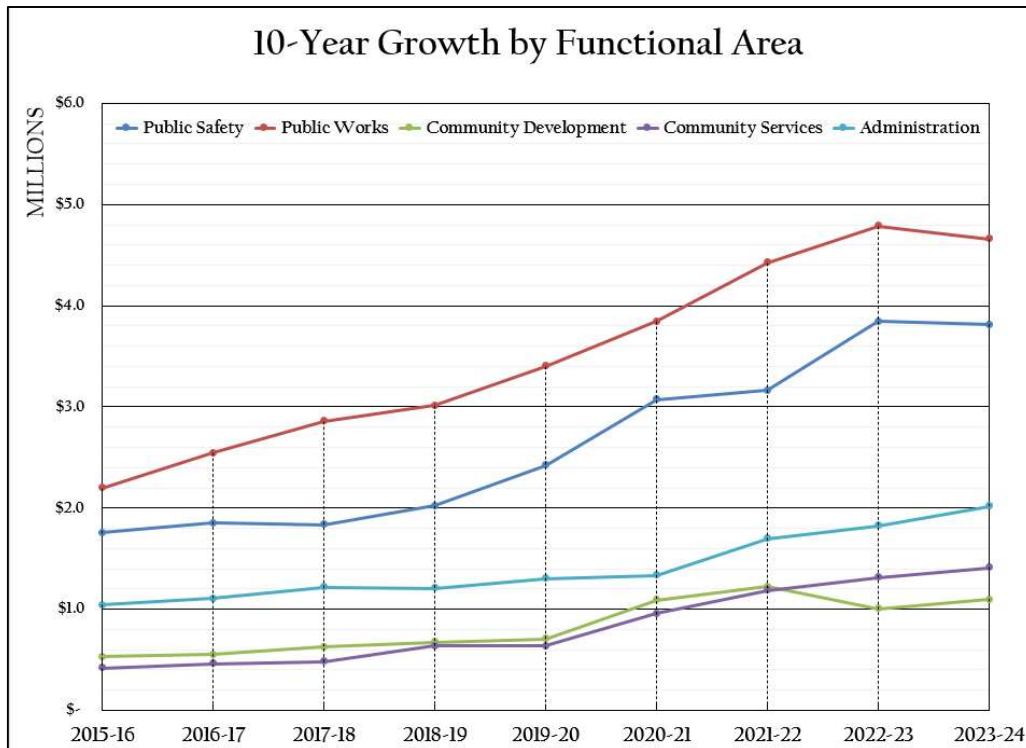


* Includes expenditures related to a FY 2022-2023 interfund loan of \$3.12M

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 FY2023-2024.

Budget Summary by Department & Fund								
2023-2024 Final Budget								
Description	Actuals (2016-2017)	Actuals (2017-2018)	Actuals (2018-2019)	Actuals (2019-2020)	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)
GENERAL FUND								
REVENUES:								
TOTAL TAXES	\$2,443,213	\$2,601,041	\$2,873,999	\$3,195,638	\$4,525,471	\$5,130,900	\$4,075,123	\$5,734,880
TOTAL LICENSES AND PERMITS	\$825,534	\$831,075	\$997,462	\$1,032,818	\$1,933,861	\$787,020	\$426,945	\$625,350
TOTAL INTERGOVERNMENTAL REVENUE	\$459,384	\$464,829	\$537,944	\$1,116,330	\$669,749	\$731,000	\$602,000	\$730,500
TOTAL CHARGES FOR SERVICES	\$763,896	\$1,124,404	\$1,005,192	\$1,233,036	\$1,536,440	\$1,507,523	\$1,092,949	\$1,648,705
TOTAL FINES AND FORFEITURES	\$256,760	\$245,127	\$306,517	\$296,530	\$220,126	\$217,100	\$174,499	\$237,500
TOTAL INTEREST	\$28,614	\$75,861	\$150,930	\$116,816	\$49,924	\$495,200	\$342,189	\$200,500
TOTAL MISCELLANEOUS REVENUE	\$26,993	\$50,903	\$91,745	\$49,215	\$48,597	\$47,000	\$22,352	\$32,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$999,875	\$956,617	\$1,060,000	\$1,175,000	\$1,500,000	\$2,054,636	\$1,275,000	\$1,919,310
TOTAL FUND REVENUES	\$5,205,130	\$5,327,045	\$5,804,268	\$6,349,857	\$10,484,169	\$10,970,379	\$8,011,058	\$11,128,745
EXPENDITURES:								
TOTAL LEGISLATIVE	\$77,177	\$88,936	\$82,864	\$106,649	\$139,497	\$119,754	\$73,547	\$166,326
TOTAL COURT	\$404,682	\$391,301	\$451,755	\$415,311	\$501,765	\$288,188	\$188,145	\$300,487
TOTAL ADMINISTRATION	\$506,226	\$584,972	\$552,785	\$628,608	\$929,387	\$1,227,608	\$761,646	\$1,257,143
TOTAL ENGINEERING DEPT	\$197,493	\$225,785	\$251,444	\$348,203	\$395,801	\$265,556	\$146,245	\$309,691
TOTAL GENERAL GOVERNMENT BUILDINGS	\$119,576	\$152,463	\$120,781	\$149,623	\$125,344	\$187,509	\$146,022	\$290,352
TOTAL POLICE	\$1,432,339	\$1,558,526	\$1,759,924	\$1,801,850	\$2,218,762	\$2,567,759	\$1,836,007	\$2,619,621
TOTAL STREETS	\$270,773	\$290,393	\$347,359	\$268,471	\$395,281	\$442,285	\$318,644	\$444,100
TOTAL SANITATION	\$428,787	\$476,993	\$499,446	\$555,253	\$760,184	\$806,800	\$538,275	\$821,000
TOTAL BUILDING INSPECTION	\$193,849	\$218,916	\$212,364	\$275,656	\$431,924	\$468,359	\$346,687	\$479,252
TOTAL PARKS	\$148,591	\$179,070	\$260,445	\$244,465	\$411,816	\$374,925	\$244,720	\$346,869
TOTAL CEMETERY	\$71,678	\$113,307	\$99,587	\$91,006	\$194,156	\$231,281	\$146,765	\$231,281
TOTAL PLANNING & ZONING	\$231,760	\$227,238	\$240,874	\$268,779	\$393,252	\$271,165	\$175,549	\$307,386
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0	\$414,211	\$415,980	\$78,615	\$625,981
TOTAL TRANSFERS	\$1,663,632	\$1,782,466	\$1,839,568	\$2,141,639	\$2,488,287	\$3,303,210	\$2,057,150	\$2,929,255
TOTAL FUND EXPENDITURES	\$5,746,563	\$6,290,366	\$6,719,196	\$7,295,513	\$9,351,936	\$10,970,379	\$7,058,018	\$11,128,745
NET REVENUE OVER EXPENDITURES	\$57,706	\$59,491	\$304,592	\$919,871	\$597,723	\$0	\$953,040	\$0

Budget Summary by Department & Fund

2023-2024 Final Budget

Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)	%Chg.	\$ Chg.
GENERAL FUND						
REVENUES:						
TOTAL TAXES	\$4,525,471	\$5,130,900	\$4,075,123	\$5,734,880	11.8%	\$ 603,980
TOTAL LICENSES AND PERMITS	\$1,933,861	\$787,020	\$426,945	\$625,350	-20.5%	\$ (161,670)
TOTAL INTERGOVERNMENTAL REVENUE	\$669,749	\$731,000	\$602,000	\$730,500	-0.1%	\$ (500)
TOTAL CHARGES FOR SERVICES	\$1,536,440	\$1,507,523	\$1,092,949	\$1,648,705	9.4%	\$ 141,182
TOTAL FINES AND FORFEITURES	\$220,126	\$217,100	\$174,499	\$237,500	9.4%	\$ 20,400
TOTAL INTEREST	\$49,924	\$495,200	\$342,189	\$200,500	-59.5%	\$ (294,700)
TOTAL MISCELLANEOUS REVENUE	\$48,597	\$47,000	\$22,352	\$32,000	-31.9%	\$ (15,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$1,500,000	\$2,054,636	\$1,275,000	\$1,919,310	-6.6%	\$ (135,326)
TOTAL FUND REVENUES	\$10,484,169	\$10,970,379	\$8,011,058	\$11,128,745	1.4%	\$ 158,366
EXPENDITURES:						
TOTAL LEGISLATIVE	\$139,497	\$119,754	\$73,547	\$166,326	38.9%	\$ 46,572
TOTAL COURT	\$501,765	\$288,188	\$188,145	\$300,487	4.3%	\$ 12,299
TOTAL ADMINISTRATION	\$929,387	\$1,227,608	\$761,646	\$1,257,143	2.4%	\$ 29,535
TOTAL ENGINEERING DEPT	\$395,801	\$265,556	\$146,245	\$309,691	16.6%	\$ 44,135
TOTAL GENERAL GOVERNMENT BUILDINGS	\$125,344	\$187,509	\$146,022	\$290,352	54.8%	\$ 102,843
TOTAL POLICE	\$2,218,762	\$2,567,759	\$1,836,007	\$2,619,621	2.0%	\$ 51,862
TOTAL STREETS	\$395,281	\$442,285	\$318,644	\$444,100	0.4%	\$ 1,815
TOTAL SANITATION	\$760,184	\$806,800	\$538,275	\$821,000	1.8%	\$ 14,200
TOTAL BUILDING INSPECTION	\$431,924	\$468,359	\$346,687	\$479,252	2.3%	\$ 10,893
TOTAL PARKS	\$411,816	\$374,925	\$244,720	\$346,869	-7.5%	\$ (28,056)
TOTAL CEMETERY	\$194,156	\$231,281	\$146,765	\$231,281	0.0%	\$ 0
TOTAL PLANNING & ZONING	\$393,252	\$271,165	\$175,549	\$307,386	13.4%	\$ 36,221
TOTAL DEBT SERVICE	\$414,211	\$415,980	\$78,615	\$625,981	100.0%	\$ 210,001
TOTAL TRANSFERS	\$2,488,287	\$3,303,210	\$2,057,150	\$2,929,255	-11.3%	\$ (373,955)
TOTAL FUND EXPENDITURES	\$9,351,936	\$10,970,379	\$7,058,018	\$11,128,745	1.4%	\$ 158,366
NET REVENUE OVER EXPENDITURES	\$597,723	\$0	\$953,040	\$0	0%	\$ -
CAPITAL PROJECTS - CAPITAL FUND						
TOTAL FUND REVENUES	\$1,273,268	\$12,228,958	\$5,405,601	\$4,936,771	-59.6%	\$ (7,292,187)
TOTAL FUND EXPENDITURES	\$6,187,518	\$12,228,958	\$5,070,431	\$4,936,771	-59.6%	\$ (7,292,187)
NET REVENUE OVER EXPENDITURES	-\$4,914,250	\$0	\$335,169	\$0	0.0%	\$ -
CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND						
TOTAL FUND REVENUES	\$1,136,486	\$1,158,152	\$457,024	\$882,336	-31.3%	\$ (275,816)
TOTAL FUND EXPENDITURES	\$489,258	\$1,158,152	\$980,391	\$882,336	-31.3%	\$ (275,816)
NET REVENUE OVER EXPENDITURES	\$647,228	\$0	-\$523,367	\$0	0.0%	\$ -

Budget Summary by Department & Fund

2023-2024 Final Budget

Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)	%Chg.	\$ Chg.
COMPUTER TECHNOLOGY - CAPITAL FUND						
TOTAL FUND REVENUES	\$282,000	\$415,000	\$258,750	\$365,300	-13.6%	\$ (49,700)
TOTAL FUND EXPENDITURES	\$342,581	\$415,000	\$273,645	\$365,300	-13.6%	\$ (49,700)
NET REVENUE OVER EXPENDITURES	-\$60,581	\$0	-\$14,895	\$0	0.0%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND						
TOTAL FUND REVENUES	\$280,704	\$289,368	\$217,026	\$359,480	24.2%	\$ 70,112
TOTAL FUND EXPENDITURES	\$31,008	\$289,368	\$117,419	\$359,480	24.2%	\$ 70,112
NET REVENUE OVER EXPENDITURES	\$249,696	\$0	\$99,608	\$0	0.0%	\$ -
ROADS - CAPITAL PROJECT FUND						
TOTAL FUND REVENUES	\$1,080,000	\$1,375,144	\$926,481	\$6,341,391	361.1%	\$ 4,966,248
TOTAL FUND EXPENDITURES	\$843,216	\$1,375,143	\$1,260,657	\$6,341,391	361.1%	\$ 4,966,248
NET REVENUE OVER EXPENDITURES	\$236,784	\$0	-\$334,176	\$0	0.0%	\$ (0)
STORM DRAINAGE - ENTERPRISE FUND						
TOTAL FUND REVENUES	\$62,446	\$61,682	\$106,673	\$149,769	142.8%	\$ 88,087
TOTAL FUND EXPENDITURES	\$4,680	\$61,682	\$0	\$149,769	142.8%	\$ 88,087
NET REVENUE OVER EXPENDITURES	\$57,766	\$0	\$106,673	\$0	0.0%	\$ -
WATER - ENTERPRISE FUND						
TOTAL FUND REVENUES	\$2,084,982	\$2,591,412	\$2,335,338	\$2,569,385	-0.8%	\$ (22,027)
TOTAL FUND EXPENDITURES	\$1,494,792	\$2,591,412	\$1,707,465	\$2,569,385	-0.9%	\$ (22,027)
NET REVENUE OVER EXPENDITURES	\$590,191	\$0	\$627,873	\$0	0.0%	\$ -
SEWER FUND - ENTERPRISE FUND						
TOTAL FUND REVENUES	\$2,643,842	\$2,594,751	\$1,953,906	\$3,254,321	25.4%	\$ 659,570
TOTAL FUND EXPENDITURES	\$1,767,964	\$2,594,751	\$1,680,583	\$3,254,321	25.4%	\$ 659,570
NET REVENUE OVER EXPENDITURES	\$875,879	\$0	\$273,323	\$0	0.0%	\$ -
PRESSURIZED IRRIGATION - ENTERPRISE FUND						
TOTAL FUND REVENUES	\$1,377,138	\$14,345,064	\$6,613,641	\$2,828,086	-80.3%	\$ (11,516,978)
TOTAL FUND EXPENDITURES	\$1,408,813	\$14,345,064	\$7,762,623	\$2,828,086	-80.3%	\$ (11,516,978)
NET REVENUE OVER EXPENDITURES	-\$31,674	\$0	-\$1,148,982	\$0	0.0%	\$ -

Budget Summary by Department & Fund

2023-2024 Final Budget

Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)	%Chg.	\$ Chg.
CULINARY WATER - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$632,092	\$179,900	\$120,536	\$470,000	161.3%	\$ 290,100
TOTAL FUND EXPENDITURES	\$869,248	\$285,900	\$223,025	\$470,000	64.4%	\$ 184,100
NET REVENUE OVER EXPENDITURES	-\$237,157	-\$106,000	-\$102,489	\$0	0.0%	\$ 106,000
SEWER - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$2,332,923	\$626,722	\$591,385	\$7,237,046	1054.7%	\$ 6,610,324
TOTAL FUND EXPENDITURES	\$1,319,581	\$626,722	\$186,046	\$7,237,046	1054.7%	\$ 6,610,324
NET REVENUE OVER EXPENDITURES	\$1,013,342	\$0	\$405,339	\$0	0.0%	\$ (0)
PARK - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$1,821,857	\$2,085,500	\$310,724	\$791,828	-62.0%	\$ (1,293,672)
TOTAL FUND EXPENDITURES	\$2,045,317	\$2,085,500	\$1,601,038	\$791,828	-62.0%	\$ (1,293,672)
NET REVENUE OVER EXPENDITURES	-\$223,460	\$0	-\$1,290,314	\$0	0.0%	\$ (0)
PUBLIC SAFETY - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$278,237	\$344,992	\$67,218	\$213,500	-38.1%	\$ (131,492)
TOTAL FUND EXPENDITURES	\$0	\$344,992	\$9,150	\$213,500	-38.1%	\$ (131,492)
NET REVENUE OVER EXPENDITURES	\$278,237	\$0	\$58,068	\$0	0.0%	\$ -
TRANSPORTATION - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$319,388	\$303,000	\$114,102	\$290,838	-4.2%	\$ (12,162)
TOTAL FUND EXPENDITURES	\$390,000	\$303,000	\$402,937	\$290,838	-4.2%	\$ (12,162)
NET REVENUE OVER EXPENDITURES	-\$70,612	\$0	-\$288,835	\$0	0.0%	\$ -
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
TOTAL FUND REVENUES	\$714,945	\$423,159	\$135,725	\$921,375	117.7%	\$ 498,216
TOTAL FUND EXPENDITURES	\$548,655	\$423,159	\$398,989	\$921,375	117.7%	\$ 498,216
NET REVENUE OVER EXPENDITURES	\$166,290	\$0	-\$263,264	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$230,039	\$274,850	\$211,071	\$254,319	-7.5%	\$ (20,531)
TOTAL FUND EXPENDITURES	\$246,594	\$274,850	\$180,621	\$254,319	-7.5%	\$ (20,531)
NET REVENUE OVER EXPENDITURES	-\$16,555	\$0	\$30,450	\$0	100.0%	\$ -

Budget Summary by Department & Fund

2023-2024 Final Budget

Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$219,144	\$249,759	\$228,602	\$258,290	3.4%	\$ 8,531
TOTAL FUND EXPENDITURES	\$213,391	\$249,759	\$204,116	\$258,290	3.4%	\$ 8,531
NET REVENUE OVER EXPENDITURES	\$5,753	\$0	\$24,486	\$0	100.0%	\$ -
COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$19,976	\$21,200	\$14,379	\$21,700	2.4%	\$ 500
TOTAL FUND EXPENDITURES	\$19,788	\$21,200	\$12,240	\$21,700	2.4%	\$ 500
NET REVENUE OVER EXPENDITURES	\$188	\$0	\$2,139	\$0	100.6%	\$ -
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$13,335	\$12,100	\$10,409	\$12,300	1.7%	\$ 200
TOTAL FUND EXPENDITURES	\$8,976	\$12,100	\$8,755	\$12,300	1.7%	\$ 200
NET REVENUE OVER EXPENDITURES	\$4,359	\$0	\$1,654	\$0	0.0%	\$ -
STORM DRAINAGE IMPACT FEE FUND						
TOTAL FUND REVENUES	\$385,305	\$1,096,800	\$93,500	\$1,116,250	1.8%	\$ 19,450
TOTAL FUND EXPENDITURES	\$0	\$1,096,800	\$0	\$1,116,250	1.8%	\$ 19,450
NET REVENUE OVER EXPENDITURES	\$385,305	\$0	\$93,500	\$0	0.0%	\$ -
RAP TAX FUND						
TOTAL FUND REVENUES	\$111,103	\$130,000	\$92,226	\$130,000	0.0%	\$ -
TOTAL FUND EXPENDITURES	\$40,213	\$130,000	\$83,614	\$130,000	0.0%	\$ -
NET REVENUE OVER EXPENDITURES	\$70,890	\$0	\$8,611	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$206,736	\$217,460	\$162,705	\$256,950	15.4%	\$ 39,490
TOTAL FUND EXPENDITURES	\$199,848	\$217,460	\$165,215	\$256,950	15.4%	\$ 39,490
NET REVENUE OVER EXPENDITURES	\$6,888	\$0	-\$2,509	\$0	100.0%	\$ -
COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$184,659	\$216,350	\$167,865	\$227,986	5.1%	\$ 11,636
TOTAL FUND EXPENDITURES	\$179,868	\$216,350	\$159,478	\$227,986	5.1%	\$ 11,636
NET REVENUE OVER EXPENDITURES	\$4,791	\$0	\$8,387	\$0	0.0%	\$ -

Budget Summary by Department & Fund

2023-2024 Final Budget

Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals March 31, 2023	Projected Budget (2023-2024)	%Chg.	\$ Chg.
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$261,612	\$251,099	\$199,030	\$302,078	16.9%	\$ 50,979
TOTAL FUND EXPENDITURES	\$255,997	\$251,099	\$174,394	\$302,078	16.9%	\$ 50,979
NET REVENUE OVER EXPENDITURES	\$5,616	\$0	\$24,636	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$72,039	\$71,959	\$54,455	\$77,742	8.0%	\$ 5,783
TOTAL FUND EXPENDITURES	\$60,753	\$71,959	\$45,595	\$77,742	8.0%	\$ 5,783
NET REVENUE OVER EXPENDITURES	\$11,286	\$0	\$8,860	\$0	0.0%	\$ -
FIRE - SPECIAL REVENUE FUND						
TOTAL FUND REVENUES	\$977,497	\$1,273,628	\$732,586	\$1,193,908	-6.3%	\$ (79,720)
TOTAL FUND EXPENDITURES	\$943,980	\$1,273,628	\$812,562	\$1,193,908	-6.3%	\$ (79,720)
NET REVENUE OVER EXPENDITURES	\$33,517	\$0	-\$79,976	\$0	0.0%	\$ -

GOALS & OBJECTIVES

MISSION STATEMENT

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

FY2023-2024 CITYWIDE GOALS

Provide Quality City Services

- Build 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

The financial management policies outline the guidelines and goals that will influence and guide the financial management practices for Santaquin City. Financial policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management.

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

General Guiding principles

- Enact policies that are in harmony with adopted ordinances, the General Plan, 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 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.

These principles enhance the City's image and credibility with the public, credit rating agencies, and investors. Many people and businesses who deal with the City (including the rating agencies) take comfort knowing the City adheres to established guiding financial policies.

Policy changes may be needed as the City and its citizen base grows and becomes more diverse and complex. It is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines.

BUDGET PROCESS & DEVELOPMENT

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 February through April or, after the tentative budget is released in May or, 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 30th, unless a property tax increase is proposed, which extends the approval process through August to facilitate “Truth in Taxation” procedures outlined and mandated by the state of Utah.

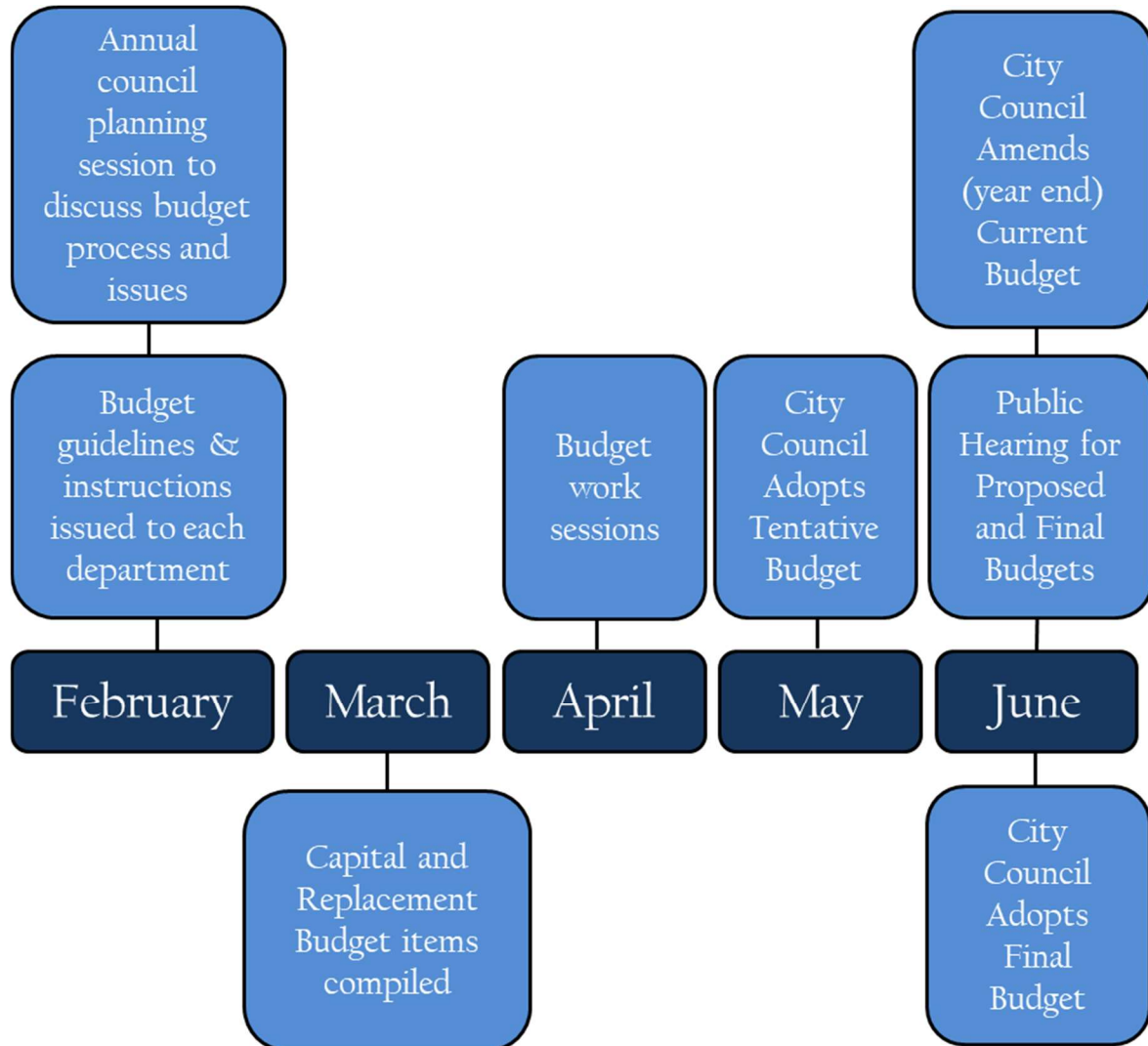
The Mayor via the City Manager – The Mayor’s role is to preside over the preparation and presentation of a tentative budget to the City Council for review, consideration, and adoption.

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 City Manager’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 30th, at the latest, and goes into effect July 1st. 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 the approval of the Functional Area Director.

FINANCIAL STRUCTURE

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 and program or related service fees. In accordance with Governmental Finance Officers Association (GFOA) standards, these funds are accounted for using a modified accrual basis. 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.

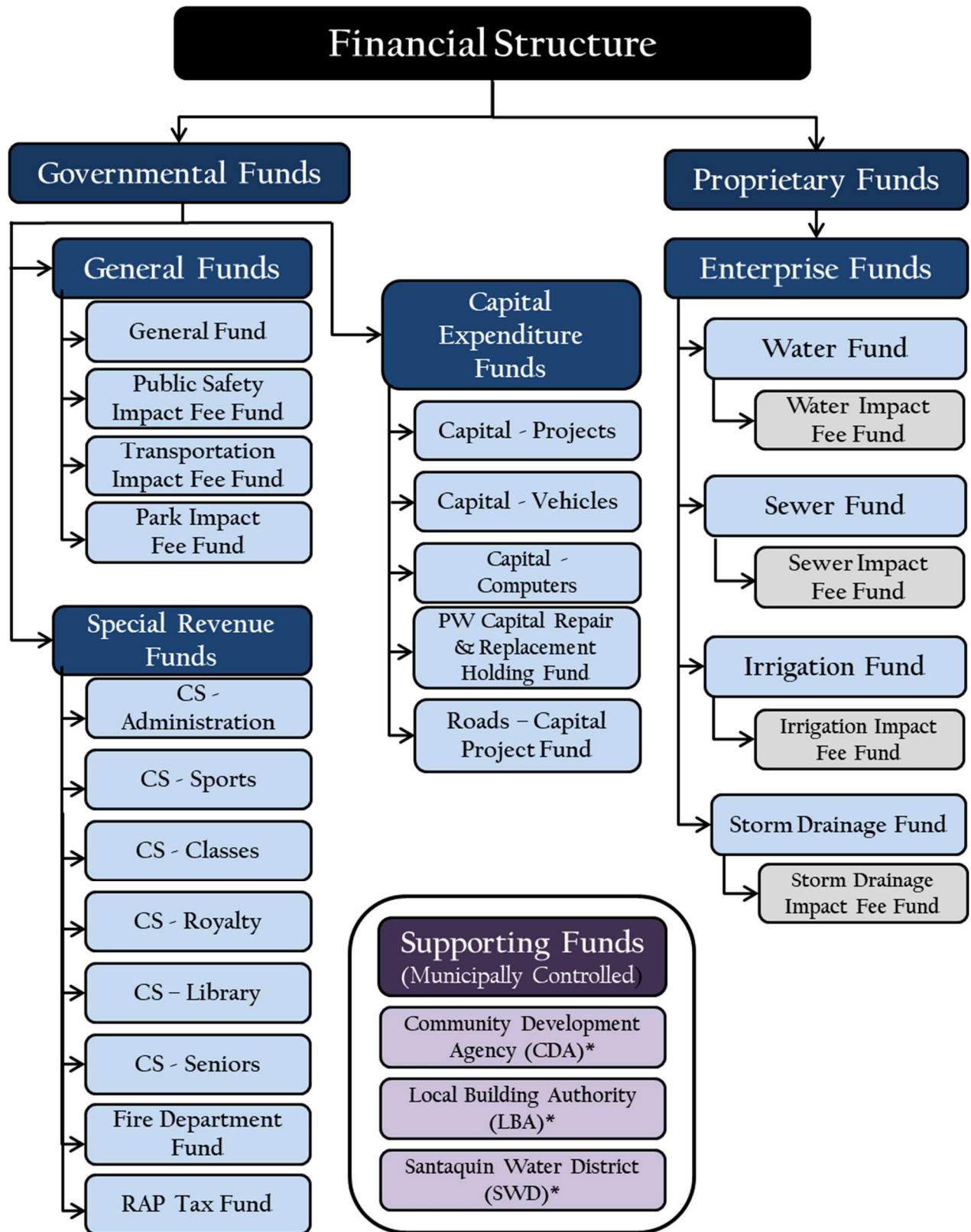
PROPRIETARY FUNDS

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. As a business-like activity, accounting for these funds is done on an accrual basis under GFOA standards. 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

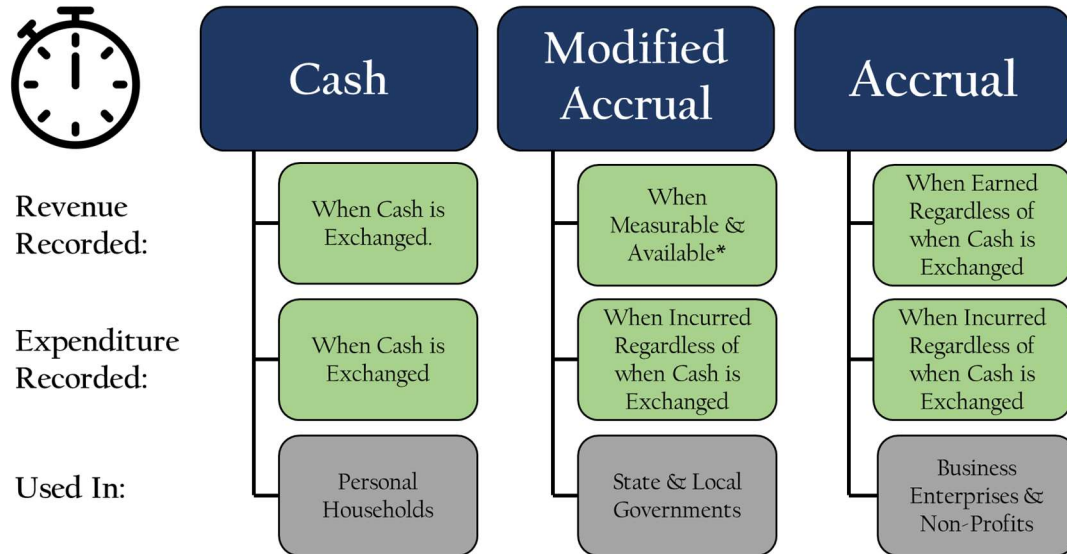
These funds are financially supported by the city and are technically separate entities but are included in the annual audited financial statements.



**These are the commonly known names for these funds
(See formation documents for exact entity names)*

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, the 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 a 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

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 FY 2023-2024, proposed transfers to the General Fund represent 15.46% of the total General Fund Budget.



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 Page
- Step 2 – Hold an Enterprise Fund Transfer Hearing
- Step 3 – Auditor Submittal to the State
- Step 4 – Follow-Up Public Notice (within 60 days of budget adoption)

The budget adoption process in FY 2023-24 is delayed due to a proposed property tax increase and the requirement set out in state statute under “Truth-In-Taxation” which requires additional notices and hearings. As of the writing of this budget narrative, Santaquin City has fully complied with Steps 1 & 2 of these requirements. Upon formal approval of the budget by the Santaquin City Council on August 1, 2023. Staff will work with its Auditing Firm and with the state of Utah to complete Steps 3 and 4.

PROPOSED TRANSFERS FOR FISCAL YEAR 2023-2024 BUDGET:

Santaquin City
2023-2024 Final Budget Transfers

General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-909	\$ 300,000
General Fund	10-39-910	\$ 700,000
General Fund	10-39-911	\$ 700,000
General Fund	10-39-916	\$ 20,000
Total GF Transfer In		\$ 1,720,000

Transfer From:

Fund	Acct No	Amount
P. Irrigation Fund (13.2% of Enterprise Fund)	54-40-900	\$ 300,000
Water Fund (27.2% of Enterprise Fund)	51-40-900	\$ 700,000
Sewer Fund (21.5% of Enterprise Fund)	52-40-900	\$ 700,000
Santaquin CDA Fund	Separate Entity	\$ 20,000
Total Transfer Out:		\$ 1,720,000

General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-200	\$ 53,000
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 15,200
General Fund	10-90-400	\$ 80,500
General Fund	10-90-500	\$ 50,000
General Fund	10-90-510	\$ 200,000
General Fund	10-90-520	\$ 65,000
General Fund	10-90-550	\$ 120,000
General Fund	10-90-600	\$ 192,000
General Fund	10-90-700	\$ 268,000
General Fund	10-90-800	\$ 100,000
General Fund	10-90-860	\$ 754,300
General Fund	10-90-871	\$ 692,391
General Fund	10-90-882	\$ 141,763
General Fund	10-90-884	\$ 188,801
Total GF Transfer Out:		\$ 2,929,255

Transfer To:

Fund	Acct No	Amount
CS-Sports Fund	61-39-100	\$ 53,000
CS-Royalty Fund	64-39-100	\$ 8,300
CS-Chieftain Museum	63-39-100	\$ 15,200
CS-Library Fund	72-39-410	\$ 80,500
CS-Seniors Fund	75-39-100	\$ 50,000
CS-Administration Fund	67-39-100	\$ 200,000
CS-Classes	68-39-100	\$ 65,000
Computer Capital Fund	43-39-100	\$ 120,000
Capital Projects	41-39-100	\$ 192,000
Capital Vehicles & Equipment	42-39-100	\$ 268,000
Santaquin Events	62-39-100	\$ 100,000
Fire Department Fund	76-39-100	\$ 754,300
Road Capital Project Fund	45-39-100	\$ 692,391
Transporation Impact Fee	59-38-200	\$ 141,763
Local Building Authority	Separate Entity	\$ 188,801
Total Transfers In:		\$ 2,929,255

Other Fund Transfers Out:

Water Fund	51-40-910	\$ 75,000
Sewer Fund	52-40-905	\$ 75,000
Pressurized Irrigation Fund	54-40-905	\$ 75,000
Water Fund	51-40-902	\$ 100,000
Sewer Fund	52-40-902	\$ 100,000
Water Fund	51-40-901	\$ 106,224
Sewer Fund	52-40-901	\$ 104,256
Pressurized Irrigation Fund	54-40-901	\$ 96,312
Storm Drainage Fund	50-40-901	\$ 52,688
Pressurized Irrigation Fund	54-40-254	\$ 43,000
Water Fund	51-40-917	\$ 200,000
Sewer Fund	52-40-920	\$ 200,000
Pressurized Irrigation Fund	54-40-920	\$ 100,000
PI Impact Fee Fund	60-40-910	\$ 775,778
Culinary Impact Fee Fund	55-40-905	\$ 93,080
Sewer Impact Fee Fund	56-40-900	\$ 511,272
Total Other Transfers From:		\$ 2,707,610

Other Fund Transfers In:

Computer Capital Fund	43-39-110	\$ 75,000
Computer Capital Fund	43-39-120	\$ 75,000
Computer Capital Fund	43-39-130	\$ 75,000
Roads Capital Project Fund	45-39-110	\$ 100,000
Roads Capital Project Fund	45-39-120	\$ 100,000
PW Capital Fund	44-39-110	\$ 106,224
PW Capital Fund	44-39-120	\$ 104,256
PW Capital Fund	44-39-130	\$ 96,312
PW Capital Fund	44-39-140	\$ 52,688
Santaquin Water District	Separate Entity	\$ 43,000
Capital Vehicles Fund	42-39-103	\$ 200,000
Capital Vehicles Fund	42-39-104	\$ 200,000
Capital Vehicles Fund	42-39-105	\$ 100,000
Pressurized Irrigation Fund	54-39-100	\$ 775,778
Culinary Fund	51-39-105	\$ 93,080
Sewer Fund	52-38-910	\$ 511,272
Total Other Transfers In:		\$ 2,707,610

FUND BALANCES AND RESERVES

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 allows 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.

CITYWIDE CURRENT AND PROJECTED FUND BALANCES

An excerpt from Santaquin City's FY2021-2022 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 30th, 2022. This represents the fund balances citywide at the start of the current fiscal year.

For FY2023-2024, the projected increases to fund balances for both Governmental and Proprietary funds can be found below.

Projected Increase to Fund Balances	
General Fund	\$ (199,310)
Public Works Capital Repair & Replacement	\$ 359,480
Water Fund *	\$ 327,152
Sewer Fund	\$ 344,000
Pressurized Irrigation Fund *	\$ 501,650
Total	\$ 1,332,972

* 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 projected to come to Santaquin within the next five years.

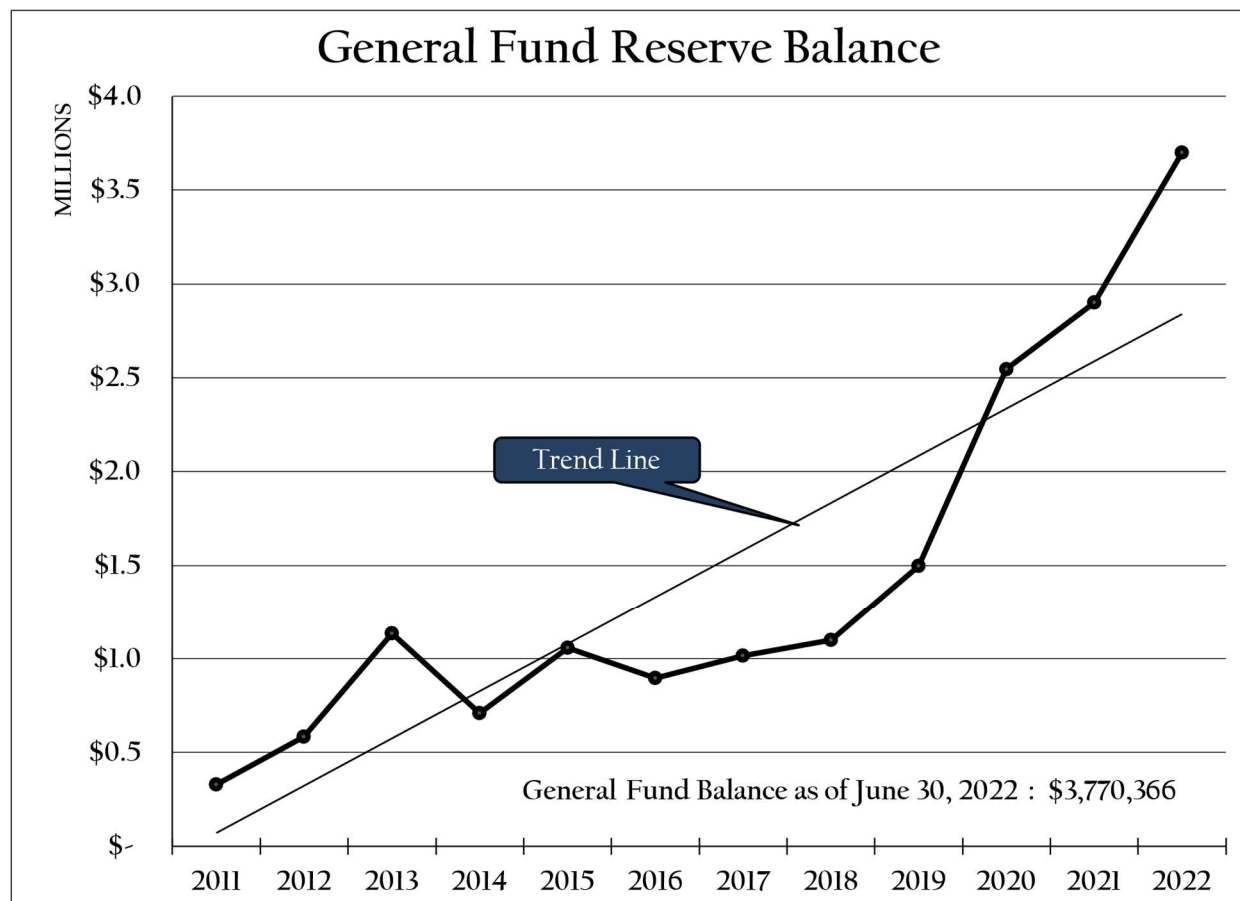
Santaquin City
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - June 30, 2022

	General Fund	Capital Projects Funds	Non-Major Governmental Funds	Total Governmental Funds
REVENUES:				
Taxes:				
Property	\$ 1,164,181	\$ -	\$ -	\$ 1,164,181
Sales	\$ 2,607,151	\$ -	\$ -	\$ 2,607,151
Other Taxes	\$ 943,452	\$ -	\$ -	\$ 943,452
Licenses and permits	\$ 1,933,861	\$ -	\$ -	\$ 1,933,861
Intergovernmental Revenues	\$ 757,922	\$ 1,060,723	\$ -	\$ 1,818,645
Charges for Services	\$ 2,372,078	\$ -	\$ 24,412	\$ 2,396,490
Fines and forfeitures	\$ 220,126	\$ -	\$ -	\$ 220,126
Interest	\$ 54,579	\$ 24,221	\$ 21,864	\$ 100,664
Miscellaneous revenue	\$ 176,056	\$ 7,709	\$ 320	\$ 184,085
Total Revenues:	\$ 10,229,406	\$ 1,092,653	\$ 46,596	\$ 11,368,655
EXPENDITURES:				
General government	\$ 2,300,617	\$ 5,161,695	\$ 2,297	\$ 7,464,609
Public safety	\$ 3,162,742	\$ 650,118	\$ -	\$ 3,812,860
Highways and public improvements	\$ 827,206	\$ 1,387,696	\$ 45,255	\$ 2,260,157
Sanitation	\$ 760,184	\$ -	\$ -	\$ 760,184
Parks, recreation and public property	\$ 1,760,918	\$ 14,036	\$ 2,106,069	\$ 3,881,023
Cemetery	\$ 194,156	\$ 1,282	\$ -	\$ 195,438
Debt service:				
Principal	\$ 250,000	\$ 530,606	\$ 105,000	\$ 885,606
Interest	\$ 164,211	\$ 117,273	\$ 81,430	\$ 362,914
Total Expenditures:	\$ 9,420,034	\$ 7,862,706	\$ 2,340,051	\$ 19,622,791
Excess (Deficiency) of Revenues over (Under) Expenditures	\$ 809,372	\$ (6,770,053)	\$ (2,293,455)	\$ (8,254,136)
Other Financing Sources and (Uses):				
Impact fees	\$ -	\$ -	\$ 2,397,698	\$ 2,397,698
Bond Issuance	\$ -	\$ 731,500.00	\$ -	\$ 731,500
Gain on Sale of Capital Assets	\$ -	\$ 62,094.00	\$ -	\$ 62,094
Transfers in	\$ 2,478,863	\$ 2,166,212	\$ 277,904	\$ 4,922,979
Transfers (out)	\$ (2,488,287)	\$ (31,008)	\$ (390,000)	\$ (2,909,295)
Total other financing sources and (uses)	\$ (9,424)	\$ 2,928,798	\$ 2,285,602	\$ 5,204,976
Net Change in Fund Balances	\$ 799,948	\$ (3,841,255)	\$ (7,853)	\$ (3,049,160)
Fund balances - beginning of year	\$ 2,900,418	\$ 8,611,879	\$ 3,738,640	\$ 15,250,937
Fund balances - end of year	\$ 3,700,366	\$ 4,770,624	\$ 3,730,787	\$ 12,201,777

GENERAL FUND RESERVES

Santaquin City places a high priority each year to grow and maintain the city's operational reserves to ensure adequate coverage during downturns 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 allows no more than 35% of budgeted revenues, less qualifying transfers ([Utah State Code 10.6.116](#)). As of June 30th, 2022, the General Fund reserves sit at \$3,700,366 or 33.3% of the budget as shown in the Statement of Revenues, Expenditures, and Changes in Fund Balance on the previous page.

From 2010 to 2022, Santaquin City has grown its General Fund Reserves by \$3,442,122 or 1,049% 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 2011 has allowed for annual increases to General Fund reserves as illustrated in the following chart:



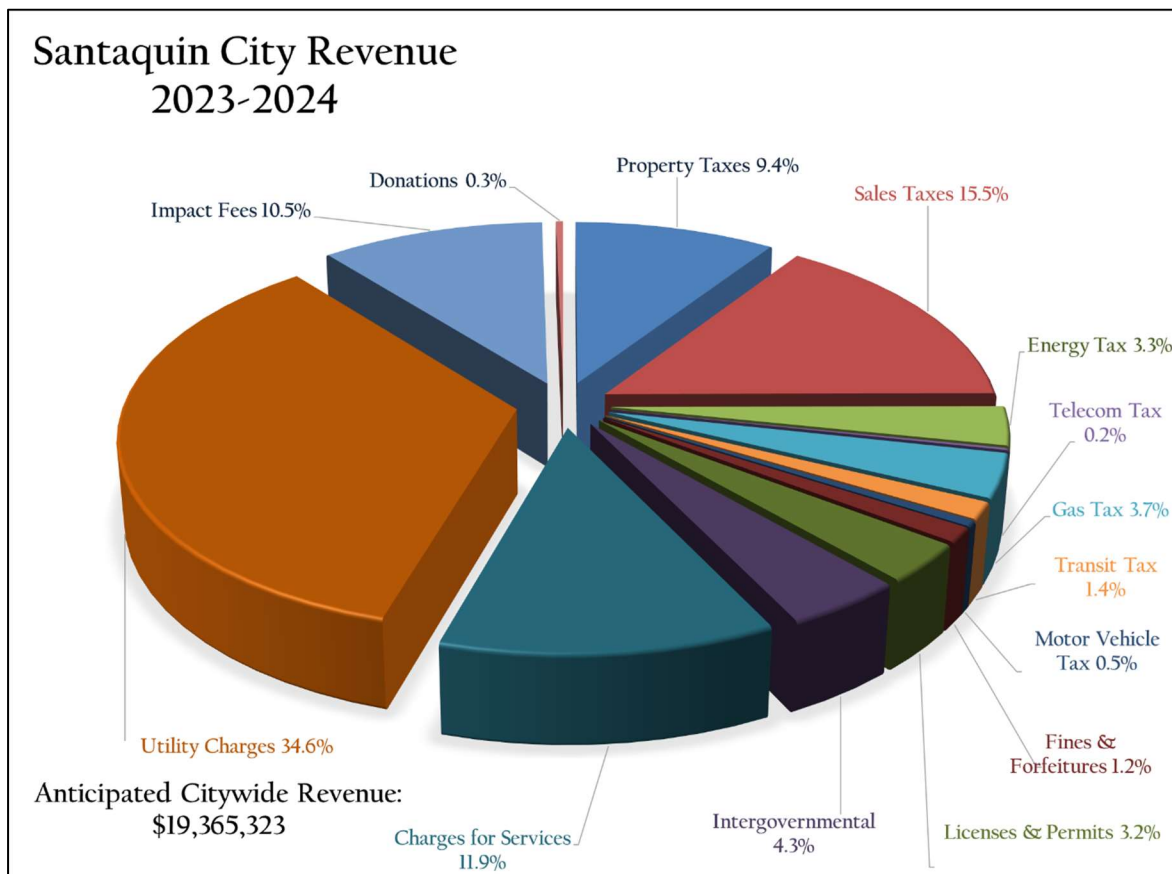
REVENUES AND TAXATION

TAX LEVELS

The FY2023-2024 Budget, as currently proposed, includes a proposed property tax increase for the city portion of the property taxes. The certified property tax rate for FY2023-2024 is 0.001288 for General Operations and 0.000116 for the library. As such, our Total Municipal Certified Tax Rate is 0.001404. The proposed property tax increase is seeking to increase the City's overall property tax revenue by \$595,000. These additional property tax revenues will all be directly used to maintain more competitive public safety wages and to purchase two needed police vehicles annually.

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. Government fees related to building permits, business licenses, development review fees, etc. are also captured into the General Fund. Enterprise related fee revenue goes into the respective 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

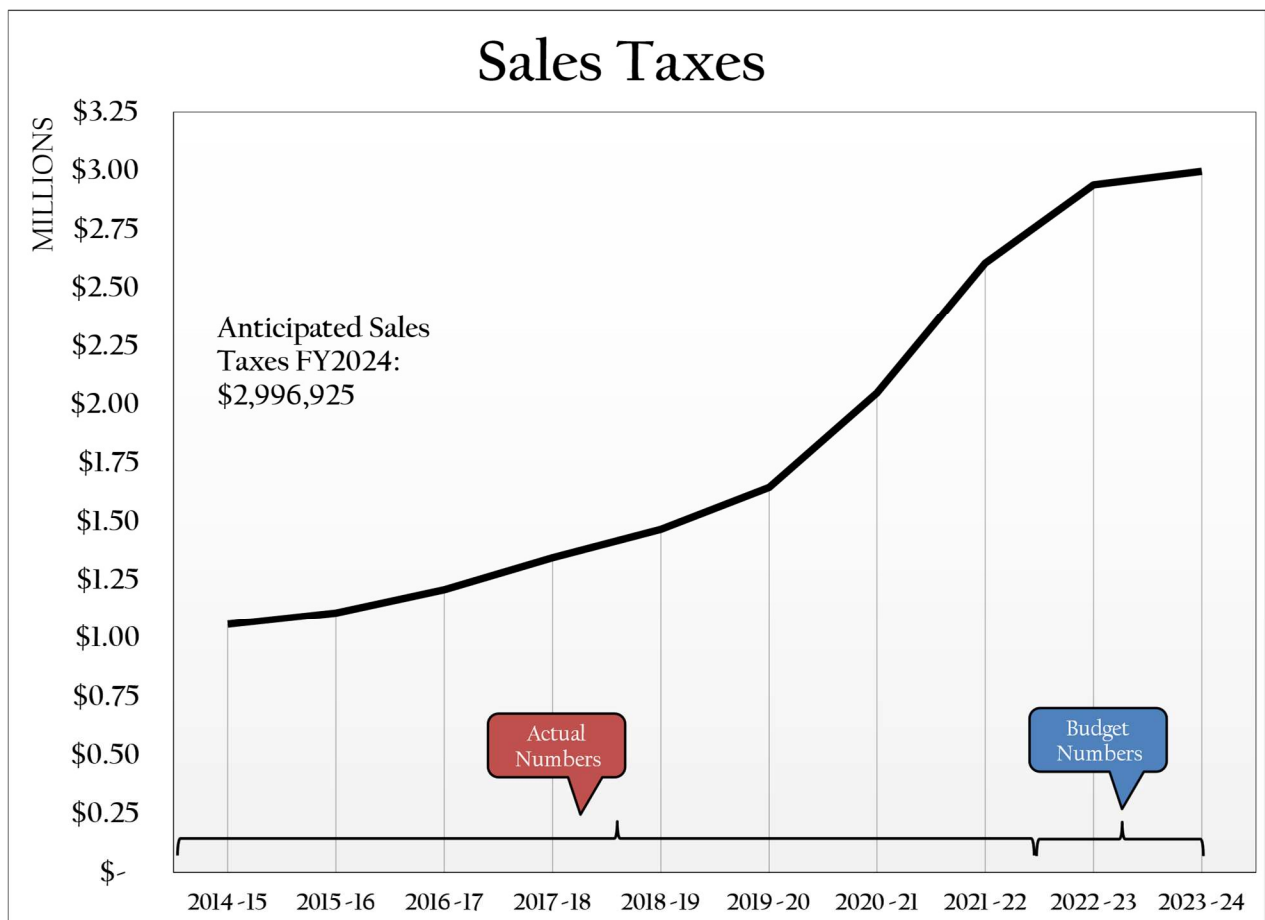
Using data from previous years, the current year, and the methodologies listed above, the city projects revenues for the upcoming fiscal year in the following process:



SALES TAXES

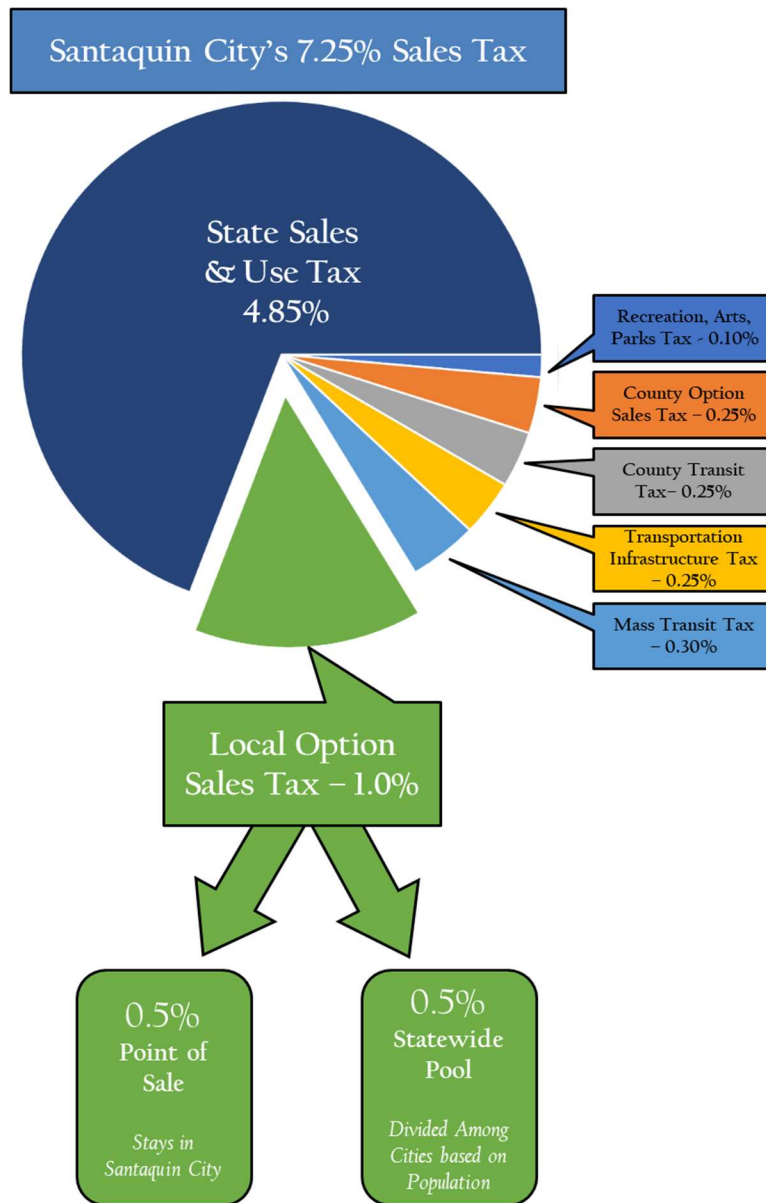
Sales tax has been an ever-growing source of revenue for the city representing a 222% growth rate since 2013. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 15.5% of the city's overall source of revenue as seen on the revenue chart on page 36. Sales taxes held strong in FY2020-2021 and FY2021-2022 during the COVID-19 pandemic thanks to Santaquin residents shopping local and the opening of the city's first large scale grocery store. In FY2023-2024 sales taxes are estimated to increase to approximately \$2.997M 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 FY2014-2015 to FY2023-2024. To clarify, the sales tax numbers for FY2022-2023 and FY2023-2024. are budgeted figures and not actuals.



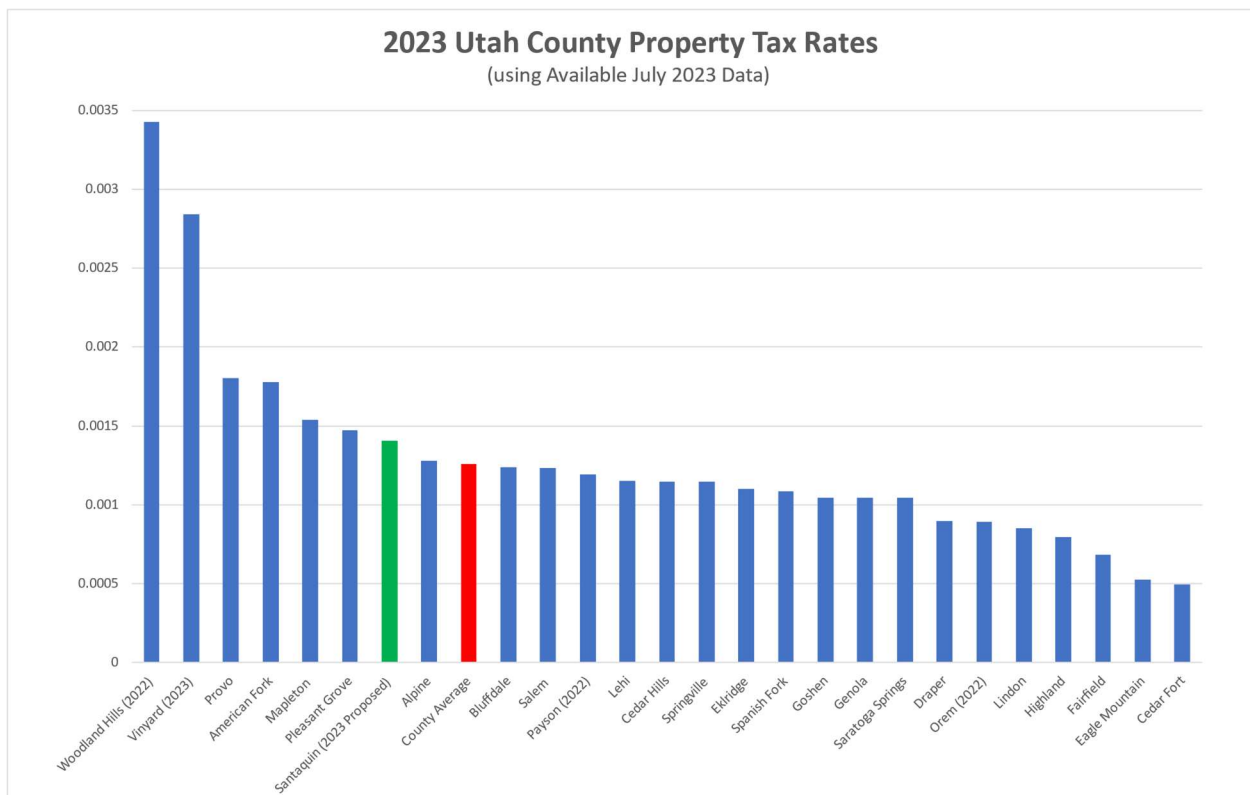
SALE TAX DISTRBUTION

Santaquin City has a sales tax rate of 7.25% but not all those funds make it back to Santaquin. The infographic below shows that of the 7.25% sales tax collected, most of the funds go to the state, county, and to fund transportation infrastructure. One percent of total sales tax is received by the city to fund general operations. In addition, the recently enacted Recreation, Arts, Parks (RAP) tax of 0.10% brings in funds restricted for recreation purposes only. All 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 within city limits and 2) population. With new retail businesses and updated census estimates, the city's portion of the point of sale and population-based distribution is expected to increase.



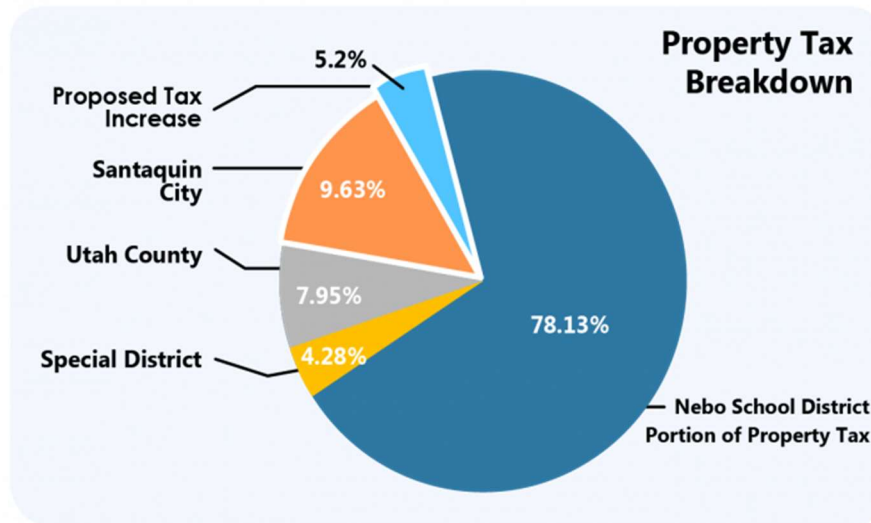
PROPERTY TAXES

Property taxes in Santaquin City are a much smaller component of the city’s overall revenue structure, representing just 9.4% of total revenues, including the proposed property tax increase. Santaquin City is proposing a property tax increase for FY2023- 2024. Due to a continued increase in housing values, significant inflation, and the growth of number of homes built in the city, the overall taxable value of the city has increased from \$1,175,816,833 in FY2022- 2023 to \$1,266,898,633 in FY2023-2024, which reflects an increase of 7.75%. New housing, as a result of growth, reflects only a small portion of that increase in value. According to the Utah County Assessor’s Office, property values within Santaquin City remained “mostly flat” for calendar year 2022. While some property owners may have seen a slight increase in their property value, others saw a slight decrease in their property value. The proposed property tax increase has resulted in an increase to the total mill levy tax rate from 0.000935 to 0.001404. Property Taxes are estimated by the Utah County Assessors’ office to be \$1,631,673 for the General Fund and \$146,602 for the Library for FY2023-2024. In the FY2022-2023 rate study, Santaquin City’s property tax rate was shown to be slightly above the average of all cities within Utah County as shown in the graph below.

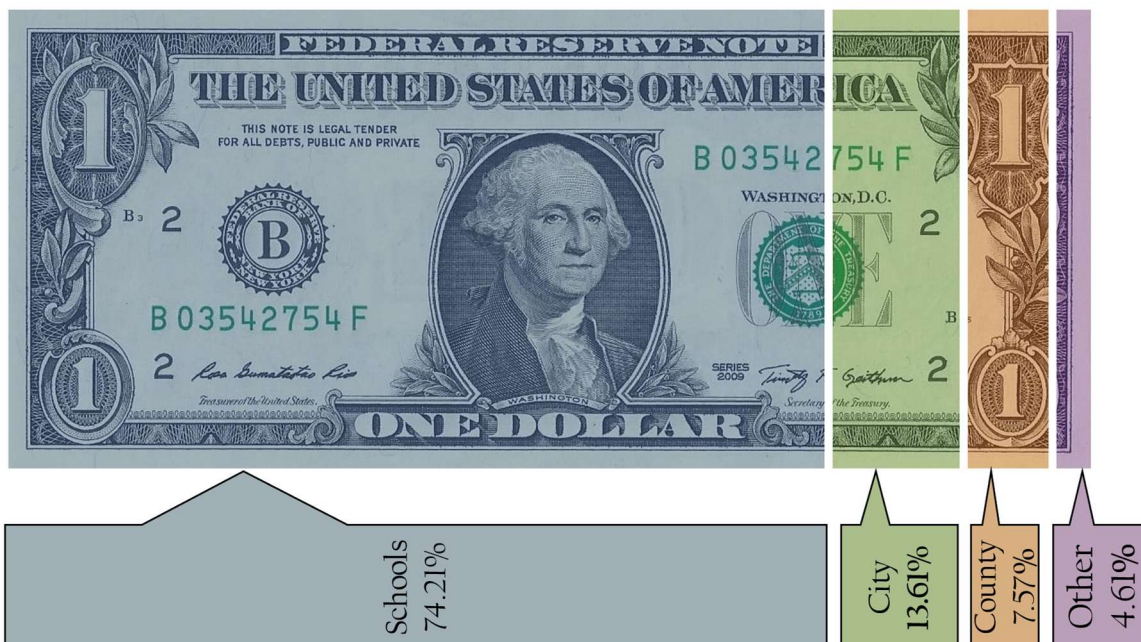


PROPERTY TAX DISTRIBUTION

Below is a graph of the different property taxes that Santaquin residents paid based on property tax figures from as of June 30th, 2022, and, other than the proposed FY2023-2024 municipal property tax increase, do not reflect the updated property tax rates for all entities listed below as those rates were not available at the time of writing.



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 13.61% (if the property tax increase is implemented) makes it back to the city level with 74.21% property tax going to the local school district. Of the smaller portions, 7.57% goes to Utah County, and 4.61% goes to pay for regional water and charter schools. The graphic below illustrates this breakdown in relation to each dollar of property tax paid by Santaquin residents.



UTILITY CHARGES

This year, 34.6% of total city revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, storm drainage, 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 FY2023-2024, this reflects a 4.0% 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 FY2022-2023	Projected Revenue FY2023-2024
Culinary Water	\$1,694,112	\$1,972,430
Pressurized Irrigation Water	\$1,327,073	\$1,408,102
Storm Water	\$61,682	\$149,769
Sanitary Sewer	\$2,544,751	\$2,742,549
Solid Waste	\$918,974	\$1,040,178
Total:	\$5,627,618	\$7,313,028

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 loans, or to 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. Their intended purpose is to mitigate the effects of new growth on existing infrastructure and its associated system capacity. Impact fees revenues (new home construction fees) are estimated across all the enterprise funds and based upon a projection of 125 new homes to be constructed in FY2023-2024. Currently, Santaquin City charges impact fees for culinary and 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 FY2023-2024 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 percentage, 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.

	Description	Original Amount	FY2023-2024 Payment	Balance as of 6/30/2024	Maturity Date
General	2015 Pumper Truck	\$446,032	\$54,550	\$0	06/24/2024
	2018 SCBA Fire	\$169,173	\$27,265	\$21,161	09/26/2025
	2018 Road Bond	\$4,300,000	\$503,391	\$1,866,000	07/15/2028
	2020 City Hall	\$6,655,000	\$413,730	\$5,585,000	06/15/2040
	2021 Equipment Lease	\$730,000	\$188,071	\$369,697	06/08/2025
	Total:	\$12,300,205	\$1,187,007	\$7,841,858	
	Description	Original Amount	FY2023-2024 Payment	Balance as of 6/30/2024	Maturity Date
Water & Sewer	2011A-1 Sewer Bonds	\$6,034,000	\$375,420	\$2,394,000	01/01/2031
	2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,379,712	02/15/2052
	2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	01/01/2033
	2018 Water Bond	\$3,441,000	\$186,160	\$2,831,000	01/01/2039
	2021 Water Bond	\$11,236,000	\$682,698	\$10,245,000	03/01/2041
	Total:	\$24,523,000	\$1,380,130	\$18,749,712	

COMPUTATION OF LEGAL DEBT MARGIN – JUNE 30, 2023

Assessed Valuation of Real Property:	\$1,266,898,633*
Legal Debt Limit:	<u> 8%</u>
	\$101,351,890

*Source: Utah County Auditor's Office

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. The city is currently using only 42.98% of its total legal debt capacity. For debt amortization see appendix C.

	General – 4%	Water & Sewer – 4%	Total – 8%
Legal Debt Limit	\$50,675,945	\$50,675,945	\$101,351,890
Current Debt	\$9,028,865	\$20,129,842	\$29,158,707
% of Allowed	17.8%	39.7%	28.8%

DESCRIPTION & PURPOSE OF CURRENT DEBT OBLIGATIONS

General Fund Debt:

2021 Equipment Leases – The Vehicle Lease Program allows for the regular rotation of municipal vehicles 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 the spring of 2023. The project is financed with a sales tax revenue bond and is designed to help expand the capacity of the police, fire, community development, and administrative services departments that 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 community events, recreation classes, and the seniors.

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.

2018 SCBA Fire – Similar to the Vehicle Rotation Program, the city carries out a rotation program for the Fire Department's Self-Contained Breathing Apparatus (SCBA) equipment. 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.

2015 Pumper Truck – The Fire Truck Lease purchased a 2015 Pumper Truck for the Fire Department. It will be paid off in FY2023-2024.

Enterprise Fund Debt:

2021 Water (Culinary & Irrigation) Bond – 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 pressurized irrigation system tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued. A revenue bond from the city's pressurized irrigation system was utilized to fund this project. Funding and design were completed in early 2022. Construction will be completed in FY2023-2024. Also of note, additional bond proceeds were loaned internally to the General Fund to contribute towards the New City Hall project to make up for the effects of supply chain issues, labor shortages, and inflation.

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 also provided the 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 has enhanced the city's infrastructure and overall system capacity. Phase 1 – Booster Pump was completed in FY2018-2019. Phase 2 – Irrigation Tank was completed in FY2019-2020.

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 was 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 treated 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 expand. During the first ten years of operation, the WRF regenerated more than 2 billion gallons of water for reuse.

CAPITAL EXPENDITURES

INTRODUCTION

Capital Assets are defined as any city asset with:

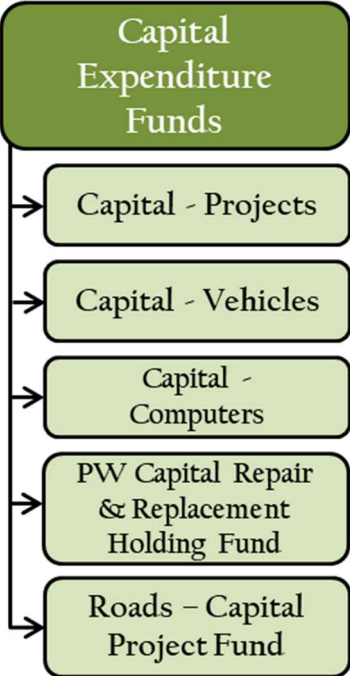
- 1. Value of \$5,000 or more

AND

- 2. Useful life of 5 years or more

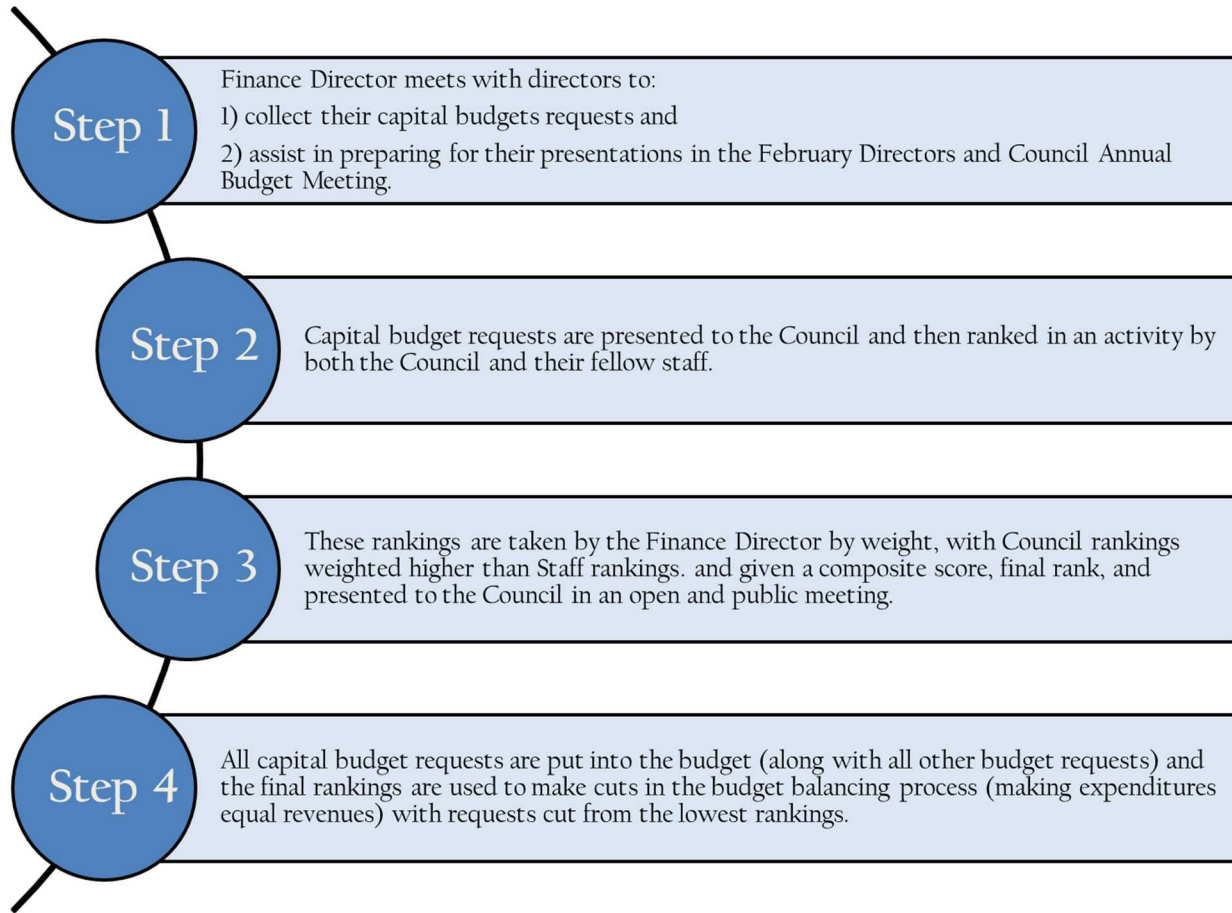
Capital expenditures are defined as the improvement, construction, or acquisition of *any* capital asset.

The different types of Capital Expenditure Funds chart found below illustrate 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 below may be accounted for in a department’s operational fund where there are designated Capital Expenditure appropriation accounts.



PROCESS FOR FUNDING

The process of deciding how and what capital expenditures get funded is built right into the budget process and is illustrated in the figure below.



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.

Equipment:

Rank	Capital Asset	Dept.	Estimated Cost
1	Bullet Proof Vests (3)	Police	\$ 3,600
2	Mobile Radios (15)	Fire Department	\$ 52,000
3	PPE - Turnouts (5 sets)	Fire Department	\$ 17,000
4	GPS Antenna	Engineering	\$ 23,000 *
5	Security Camera System	Government Buildings	\$ 75,000
5	Axon Taser Lease	Police	\$ 5,970
6	Aerator for Turf	Public Works	\$ 5,000 *
7	Catwalk	Public Works	\$ 6,000 *
8	Door Security - Rec Building	Community Services	\$ 10,000
9	Small Arms Targets	Police	\$ 2,500
10	Connex Storage Unit	Community Services	\$ 6,500
Total			\$ 206,570

Vehicles:

Rank	Capital Asset - Vehicles	Dept.	Estimated Cost
1	Snowplow	Public Works	\$ 251,000
2	Patrol Vehicles (2) - Trucks	Police	\$ 150,000
3	F-150 Pickup (2) Trade in	Public Works	\$ 12,000
Total			\$ 413,000

* Carry Over Equipment from 22-23

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.

Capital Projects

Rank	Capital Asset	Dept.	Estimated Cost	
1	New City Hall	Capital Projects	\$ 1,526,000	*
2	SR PI Tank & Booster	Public Works/PI	\$ 50,000	** **
3	Main Steet Widening	Roads	\$ 5,253,000	**
4	PI Meter Upgrades	Public Works/PI	\$ 1,690,000	**
4	SCADA Upgrades	Public Works Wtr/Sewer/PI	\$ 30,000	
3	Center Street Well Improvements	Public Works/Water	\$ 30,000	
7	Demolition of Old Jr High	Public Works/Bldgs	\$ 450,000	**
9	Public Works Security Gates	Public Works	\$ 25,000	*
			Total	\$ 7,478,000

Capital Projects - Impact Fees Eligible

Rank	Capital Asset	Dept.	Estimated Cost	
1	Prospector View Park	Public Works/Parks	\$ 35,000	** **
2	Culinary Well Study & Design	Public Works/Water	\$ 240,000	*
3	Increase pump capacity @ Winter Storage Ponds	Public Works/PI	\$ 70,000	
4	WRF Upgrades	Public Works/Sewer	\$ 6,700,000	
5	Cemetery Improvements	Public Works/Cemetery	\$ 40,000	
6	Arena Improvements	Public Works/Parks	\$ 15,000	
7	Centennial Park Improvments	Public Works/Parks	\$ 100,000	
8	Skate Park Planning & Design	Public Works/Parks	\$ 12,000	
9	Orchard Hills Ball Fields Lighting	Public Works/Parks	\$ 350,000	*
10	Trail Improvements	Public Works/Parks	\$ 100,000	
11	Summit Ridge Fire Station	Public Works/Bldgs	\$ 163,500	*
12	Property Acquisition (Eash Bench Debris Basins)	Public Works/Storm Water	\$ 1,000,000	
			Total	\$ 8,480,500

* Carry Over Projects from 22-23

** Funded in whole/part by Grants/Awards

Carry Over Projects from FY2022-2023:

- **New City Hall – \$10.5M**
 - **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 Fall of 2023. The project is financed with a sales tax revenue bond and from a loan from the pressurized irrigation funds utilizing unexpended low interest bond proceeds from the Summit Ridge Water Tank & Booster Pump Project.

- **Construction of Summit Ridge P.I. Water Tank & Booster Pump – \$8.736M**
 - **Funding Sources:** Pressurized Irrigation Revenue Bond & ARPA Grant
 - **Funding Uses:** Pressurized Irrigation Enterprise Funds
 - **Description:** 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 pressurized 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. Federal ARPA Grant proceeds allocated by the State of Utah and Utah County helped to defray the use of bond proceeds, thus freeing bond proceeds to be used by, and will be repaid from, the general fund for the completion of the New City Hall project.

- **Public Works Automated Security Gate – \$25K**
 - **Funding Sources:** General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** This project will install an automated gate on the WRF and Public Works Building Gate to enhance security and protect the City's facilities.

- **Prospector View Park – \$35K**
 - **Funding Sources:** Park Impact Fees & Grants
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** This new park will create a trail system at the mouth of Santaquin Canyon with trailheads, parking, and bathroom facilities. This new trail system is just one phase of a citywide trail network which will connect to city parks, future development areas, and the regional Bonneville Shoreline Trail.

- **Culinary Well Study and Design – \$240K**
 - **Funding Sources:** Culinary Impact Fees
 - **Funding Uses:** Culinary Impact Fee Fund
 - **Description:** Complete the initial engineering study and design for a new culinary grade well that will be used in a future but separate construction project.

- **Summit Ridge Fire Station – \$163.5K**
 - **Funding Sources:** Public Safety Impact Fees
 - **Funding Uses:** Public Safety Impact Fee Fund
 - **Description:** Complete the initial design and provide preliminary underground infrastructure and site grading for a new fire station to be built in the Summit Ridge area of the community.

- **Orchard Hills Ballfield Lights – \$350K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Increased participation in the city’s youth baseball/softball recreation programs has created a need to make improvements to existing city facilities. This project will expand the usability of the baseball fields by Orchard Hills Elementary by providing lights and expanding the usable hours of the facility.

New Projects in FY2023-2024:

- **Main Street Widening & Improvements – \$5.253M**
 - **Funding Sources:** MAG, UDOT, & General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** This county and federally funded, and locally managed project, will continue the widening of US-6 Main Street from 300 East to approximately 600 West. These are the fourth and fifth phases 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. The final phase of funding will be available for this project in FY2023-24, there is a high probability that Phase 4 and Phase 5 (100 West to 600 West) may be consolidated into a single project that would be constructed together during the 2023 and 2024 roadway construction time frames. These will be constructed together in order to minimize the construction impacts to our residents, while optimizing mobilization, construction, and design costs.

- **PI Meter Upgrades – \$1.69M**
 - **Funding Sources:** State of Utah ARPA Grant
 - **Funding Uses:** Capital Projects Fund
 - **Description:** Santaquin started construction on its secondary water system in 2007 with 2,581 connections. Mechanical, culinary-grade meters were installed for each secondary connection as part of the original project. Those original meters, now 16-17 years later and after hundreds of thousands of gallons of secondary water with silts and other suspended materials, are not accurately reading water usage. Based on culinary meter degradation studies, Santaquin is missing over 3 million gallons per year through these "culinary" meters. That number is significantly more on a secondary system. This project will retrofit the original 2,581 secondary connections with MAG meters, MXU radios and also install three radio base stations for the system.
-
- **SCADA Upgrades – \$30K**
 - **Funding Sources:** Water, Sewer, & Pressurized Irrigation Enterprise Funds
 - **Funding Uses:** Capital Projects Fund
 - **Description:** The citywide SCADA system assists the Public Works department with monitoring, controlling, and collecting data on the Water, Sewer, and Pressurized Irrigation systems. This project will upgrade the equipment and software necessary to continue monitoring these systems.
- **Center Street Well Improvements – \$30K**
 - **Funding Sources:** Water Enterprise Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** The Center Street Well is used to supplement the City's Pressurized Irrigation System during high use periods or in the event that other water sources fail. These improvements will include adding a soft start, disconnect, and flow meter.
- **Demolition of the Old Junior High – \$450K**
 - **Funding Sources:** MAG CDBG Grant Funds, & General Fund
 - **Funding Uses:** Capital Project Fund
 - **Description:** Demolition and clearance of an abandoned and deteriorated structure. Because of the proximity to the new building and due to its dilapidated condition, this old structure will need to be torn down and removed. This project will consist of testing for asbestos, removal of asbestos, demolition of the structure, hauling off of asbestos, and building debris and site restoration.

- **Increased Pump Capacity at Winter Storage Ponds – \$70K**
 - **Funding Sources:** Pressurized Irrigation Impact Fees
 - **Funding Uses:** Pressurized Irrigation Impact Fee Fund
 - **Description:** Increasing pump sizing for one of the pressure irrigation pumps will increase the pumping capacity of stored treated water into the pressure irrigation system and allow for more efficient use of treated water.

- **WRF Upgrades – \$6.7M**
 - **Funding Sources:** Sewer Impact Fees
 - **Funding Uses:** Sewer Impact Fee Fund
 - **Description:** As Santaquin City continues to grow, treatment of increased volumes of wastewater is necessary to accommodate. Outfitting of existing and new components within the WRF will increase capacities for Solids Handling, Treatment, Processing, New Holding, UV, and more of the 17 processes within the facility.

- **Cemetery Improvements – \$40K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Santaquin City continues to make upgrades and improvements to its cemetery to meet the needs of its citizens and to make the cemetery a beautiful and inviting place for families and friends of loved ones. This project will include new fencing at the cemetery and planning and design for a future cremation garden.

- **Arena Improvements – \$15K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Orchards Days Rodeo is an event held for two nights during the city’s annual celebration and other events. Additional bucking chutes and a livestock holding pen will provide enhanced amenities and spectator safety.

- **Centennial Park Improvements – \$100K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** As the community grows, the need for park amenities increases. This project will add amenities to Centennial Park located in the core area of the city. These amenities include a walking trail around the park, and curb, gutter, and asphalt for better parking.

- **Skate Park Planning and Design – \$12K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Conceptional plan and park construction design provided by a professional skate park consultant.

- **Trail Improvements – \$100K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Evaluation and design of future walking trail and lighting improvements along the frontage road/Red Barn Road.

- **Property Acquisition (East Bench Debris Basin) – \$1M**
 - **Funding Sources:** Storm Drain Impact Fees
 - **Funding Uses:** Storm Drain Impact Fee Fund
 - **Description:** Due to occasional “burned over” conditions cause by wildland fires along the mountain range on the east side of Santaquin, debris basins are needed to protect homes, businesses, and City infrastructure that sit below these mountain drainages. This project will allow for property acquisition to construct these recently designed debris basins.

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.

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	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	FY2027-2028	5-Year Total
Administration	New City Hall Construction	20 additional hours of janitorial work and utilities	\$ 10,500,000	\$ 28,167	\$ 28,871	\$ 29,593	\$ 30,333	\$ 31,091	\$ 148,055
Water & P.I.	Summit Ridge Water Tank & Booster Pump*	Maintenance	\$ 8,736,000	\$ 15,600	\$ 16,000	\$ 16,500	\$ 17,000	\$ 17,500	\$ 82,600
Streets	Main Street Widening & Improvements*	UDOT Facility	\$ 4,400,000	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (5,000)
P.I.	P.I. Meter Upgrade	Maintenance	\$ 1,690,000	\$ 36,000	\$ 37,800	\$ 39,690	\$ 41,675	\$ 43,758	\$ 198,923
Water, Sewer, P.I.	SCADA Upgrades	No Impact	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	Center Street Well Improvements	No Impact	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Demolition of Old Junior High	No Impact	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Automatic Security Gate*	Annual Service	\$ 25,000	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 1,750
Parks	Prospector View Park*	Trails & Grounds Maintenance	\$ 35,000	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,250	\$ 2,500	\$ 10,000
Water & P.I.	New Well Design*	No Impact	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P.I.	Winter Storage Pond - Increase Pump Capacity	Maintenance	\$ 70,000	\$ 1,500	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,500	\$ 12,500
Sewer	WRF Upgrades	Maintenance	\$ 6,700,000	\$ -	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500	\$ 27,000
Parks	Arena Improvements	No Impact	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Centennial Park Improvements	Maintenance	\$ 100,000	\$ 1,500	\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,500	\$ 12,500
Parks	Skate Park Planning & Design	No Impact	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Orchard Hills Elementary Baseball Field Lighting	Maintenance	\$ 350,000	\$ 15,000	\$ 16,000	\$ 17,000	\$ 18,000	\$ 19,000	\$ 85,000
Parks	Trail Improvements	Maintenance	\$ 100,000	\$ 15,000	\$ 16,000	\$ 17,000	\$ 18,000	\$ 20,000	\$ 86,000
Fire	Summit Ridge Fire Station Design	No Impact	\$ 163,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water	Property Acquisition for Future Debris Basins	No Impact	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* Carryover Projects from FY2023			\$ 34,646,500	\$ 113,517	\$ 125,721	\$ 132,633	\$ 139,657	\$ 147,799	\$ 659,328

LONG-RANGE OPERATING FINANCIAL PLANS

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”.

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 30th, 2024.

Major Funds Long-Term Operating Budget

Description	Current Year Budget (2022-2023)	Projected Budget (2023-2024)	Projected Budget (2024-2025)	Projected Budget (2025-2026)	Projected Budget (2026-2027)	Projected % Increase	Projected \$ Increase
GENERAL FUND							
REVENUES:							
TOTAL TAXES	\$5,130,900	\$5,734,880	\$6,021,624	\$6,322,705	\$6,638,840	29.39%	\$1,507,940
TOTAL LICENSES AND PERMITS	\$787,020	\$625,350	\$656,618	\$689,448	\$723,921	-8.02%	-\$63,099
TOTAL INTERGOVERNMENTAL REVENUE	\$731,000	\$730,500	\$767,025	\$805,376	\$845,645	15.68%	\$114,645
TOTAL CHARGES FOR SERVICES	\$1,507,523	\$1,648,705	\$1,731,140	\$1,817,697	\$1,908,582	26.60%	\$401,059
TOTAL FINES AND FORFEITURES	\$217,100	\$237,500	\$249,375	\$261,844	\$274,936	26.64%	\$57,836
TOTAL INTEREST	\$495,200	\$200,500	\$210,525	\$221,051	\$232,104	-53.13%	-\$263,096
TOTAL MISCELLANEOUS REVENUE	\$47,000	\$32,000	\$33,600	\$35,280	\$37,044	-21.18%	-\$9,956
TOTAL CONTRIBUTIONS AND TRANSFERS	\$2,054,636	\$1,919,310	\$2,015,276	\$2,116,039	\$2,221,841	8.14%	\$167,205
TOTAL FUND REVENUES	\$10,970,379	\$11,128,745	\$11,685,182	\$12,269,441	\$12,882,913	17.43%	\$1,912,534
EXPENDITURES:							
TOTAL LEGISLATIVE	\$119,754	\$166,326	\$174,642	\$183,374	\$192,543	60.78%	\$72,789
TOTAL COURT	\$288,188	\$300,487	\$315,511	\$331,287	\$347,851	20.70%	\$59,663
TOTAL ADMINISTRATION	\$1,227,608	\$1,257,143	\$1,320,000	\$1,386,000	\$1,455,300	18.55%	\$227,692
TOTAL ENGINEERING DEPT	\$265,556	\$309,691	\$325,176	\$341,434	\$358,506	35.00%	\$92,950
TOTAL GENERAL GOVERNMENT BUILDINGS	\$187,509	\$290,352	\$304,870	\$320,113	\$336,119	79.25%	\$148,610
TOTAL POLICE	\$2,567,759	\$2,619,621	\$2,750,602	\$2,888,132	\$3,032,539	18.10%	\$464,780
TOTAL STREETS	\$442,285	\$444,100	\$466,305	\$489,620	\$514,101	16.24%	\$71,816
TOTAL SANITATION	\$806,800	\$821,000	\$862,050	\$905,153	\$950,410	17.80%	\$143,610
TOTAL BUILDING INSPECTION	\$468,359	\$479,252	\$503,215	\$528,375	\$554,794	18.45%	\$86,435
TOTAL PARKS	\$374,925	\$346,869	\$364,212	\$382,423	\$401,544	7.10%	\$26,619
TOTAL CEMETERY	\$231,281	\$231,281	\$242,845	\$254,987	\$267,737	15.76%	\$36,456
TOTAL PLANNING & ZONING	\$271,165	\$307,386	\$322,755	\$338,893	\$355,838	31.23%	\$84,673
TOTAL DEBT SERVICE	\$415,980	\$625,981	\$657,281	\$690,145	\$724,652	74.20%	\$308,672
TOTAL TRANSFERS	\$3,303,210	\$2,929,255	\$3,075,718	\$3,229,504	\$3,390,979	2.66%	\$87,769
TOTAL FUND EXPENDITURES	\$10,970,379	\$11,128,745	\$11,685,182	\$12,269,441	\$12,882,913	17.43%	\$1,912,534
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0
WATER - ENTERPRISE FUND							
TOTAL FUND REVENUES	\$2,591,412	\$2,569,385	\$2,697,854	\$2,832,747	\$2,974,384	14.78%	\$382,972
TOTAL FUND EXPENDITURES	\$2,591,412	\$2,569,385	\$2,697,854	\$2,832,747	\$2,974,384	14.78%	\$382,972
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0
SEWER FUND - ENTERPRISE FUND							
TOTAL FUND REVENUES	\$2,594,751	\$3,254,321	\$3,417,037	\$3,587,889	\$3,767,283	45.19%	\$1,172,532
TOTAL FUND EXPENDITURES	\$2,594,751	\$3,254,321	\$3,417,037	\$3,587,889	\$3,767,283	45.19%	\$1,172,532
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
TOTAL FUND REVENUES	\$14,345,064	\$2,828,086	\$2,301,562	\$2,416,640	\$2,537,472	-82.31%	-\$11,807,592
TOTAL FUND EXPENDITURES	\$14,345,064	\$2,828,086	\$2,301,562	\$2,416,640	\$2,537,472	-82.31%	-\$11,807,592
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0
STORM DRAINAGE FUND - ENTERPRISE FUND							
TOTAL FUND REVENUES	\$61,682	\$149,769	\$157,257	\$165,120	\$173,376	181.08%	\$111,694
TOTAL FUND EXPENDITURES	\$61,682	\$149,769	\$157,257	\$165,120	\$173,376	181.08%	\$111,694
NET REVENUE OVER EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0

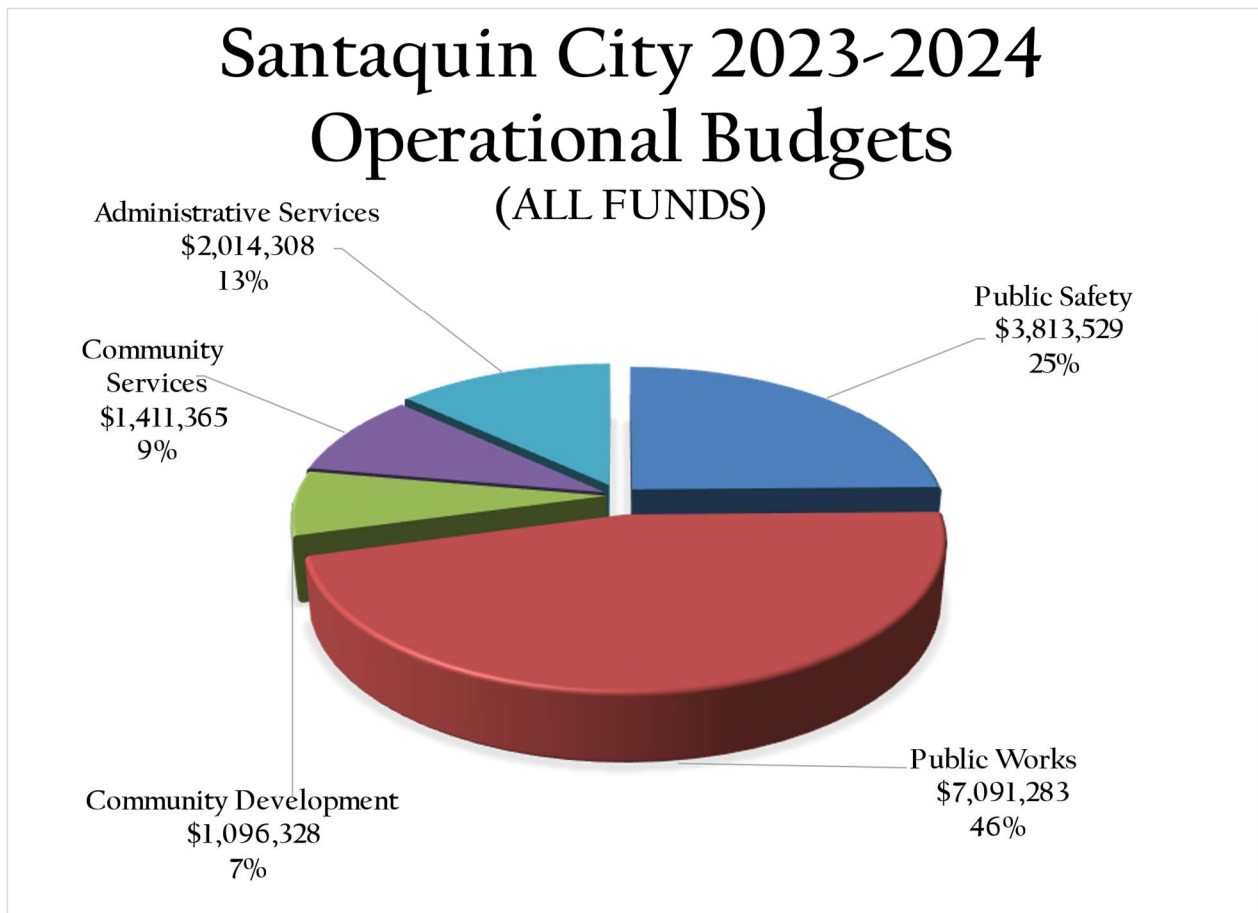
FUNCTIONAL AREAS OVERVIEW

INTRODUCTION

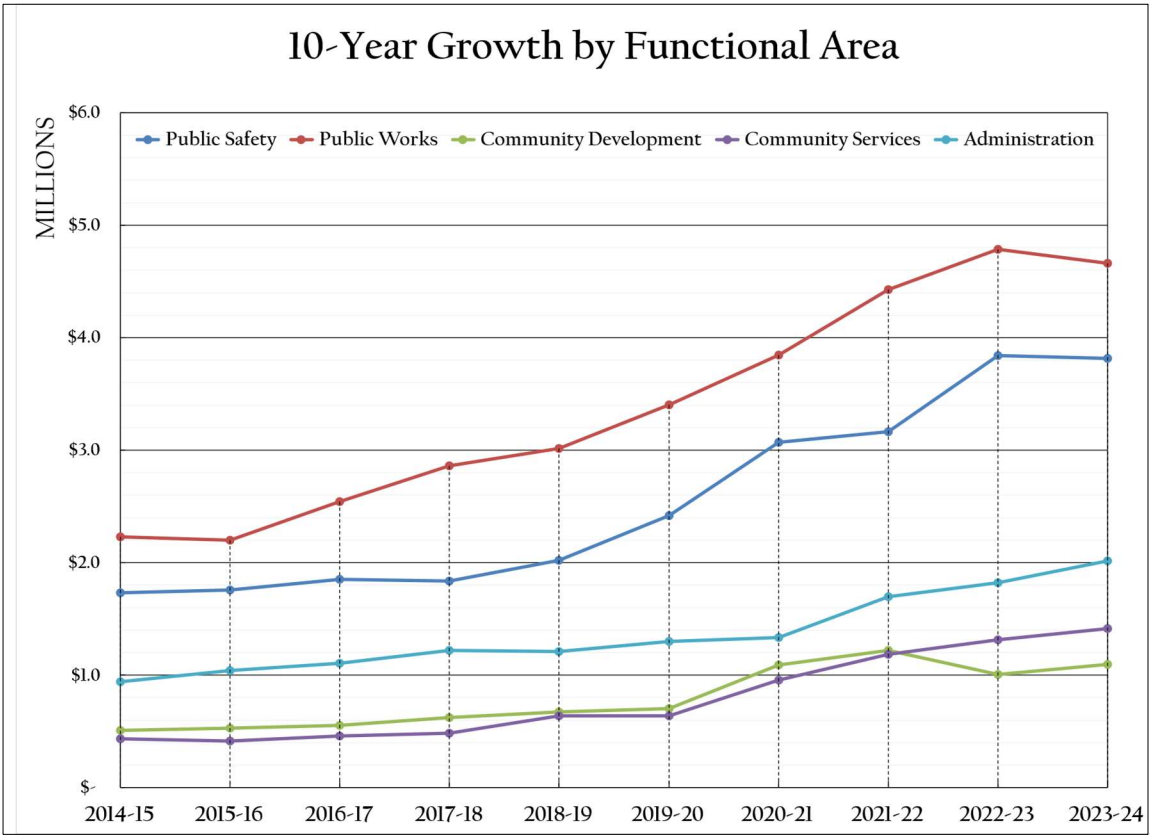
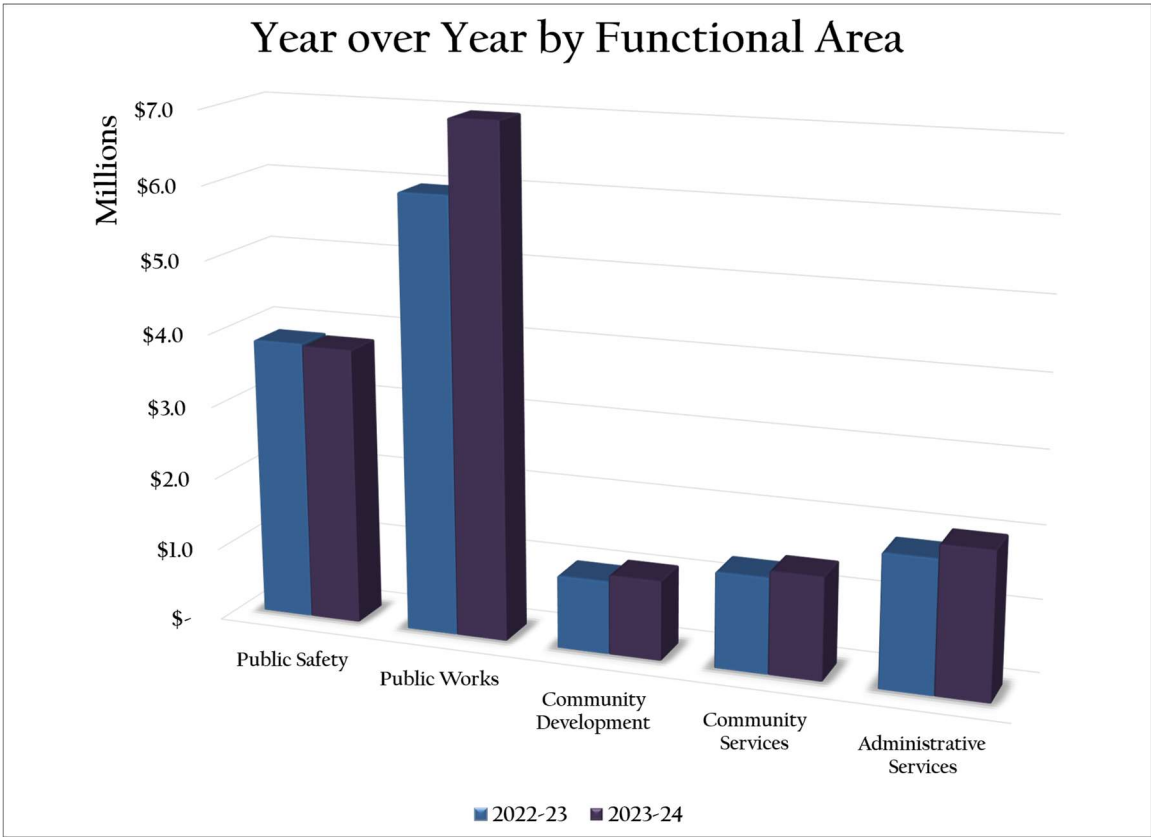
The city is broken into five Functional Areas that include Public Safety, Public Works, Community Development, Community Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads 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 FY2023-2024 budget for each of the five Functional Areas as well as trend analysis of the growth in each area.

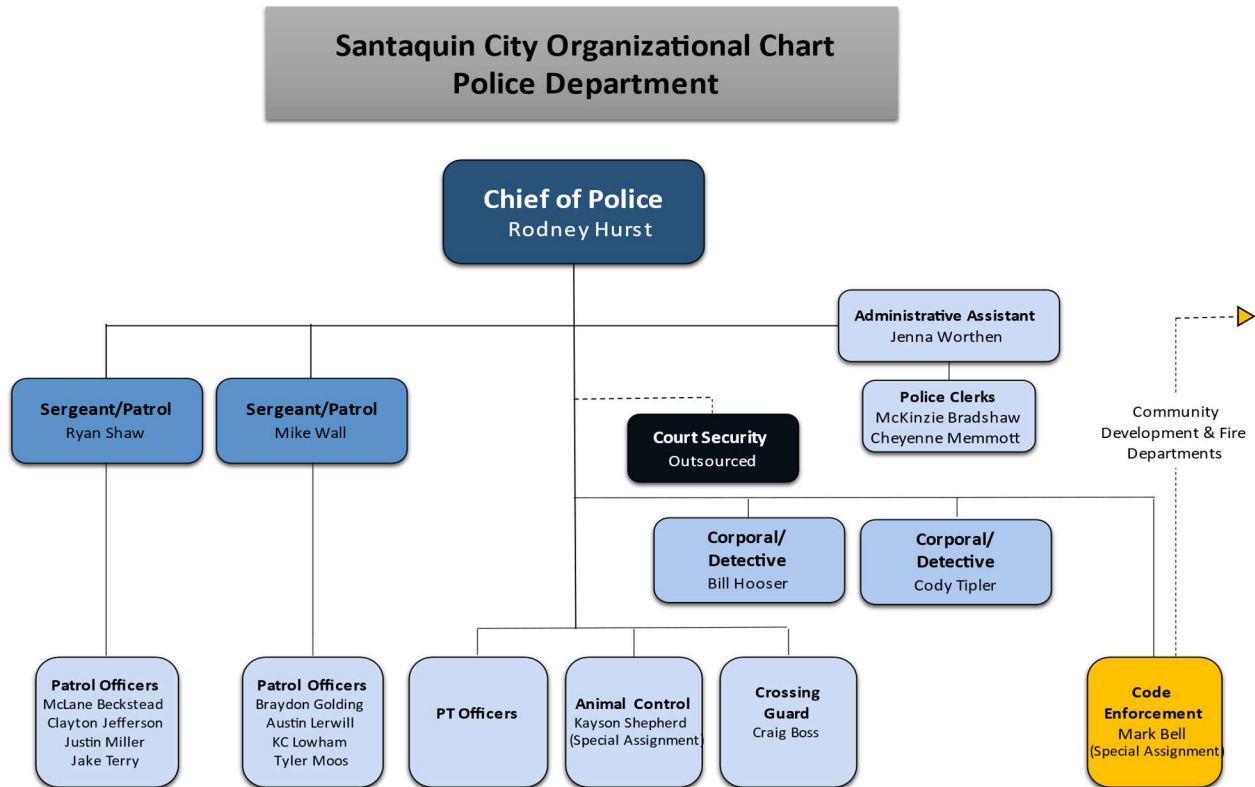


* Includes expenditures related to a FY 2022-2023 interfund loan of \$3.12M



PUBLIC SAFETY – POLICE

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 see the 2022 Annual Report on the city website at www.santaquin.org.

Activity Summary 2022

Total Police Service Calls	7,981
Avg Daily Police Service Calls	22
Cases	4,072
Avg Monthly Cases	339
Avg Daily Cases	11

Crimes Against Person	403
Homicide	0
Sex Offense	30
Assault	40
Child Abuse/Neglect	61
All Other Crimes Against Person	272
Property Crimes	254
Robbery	2
Fraud/Forgery/Financial Crime	52
Burglary	9
Vehicle Burglary	19
Motor Vehicle Theft	4
Theft	40
Arson	0
Vandalism	58
All Other Property Crime	70
Domestic Violence	68
Arrests	333

Traffic	3,169
Accidents	160
Stops	2268
Citations	741
Fatalities	0
DUI Offenses	35

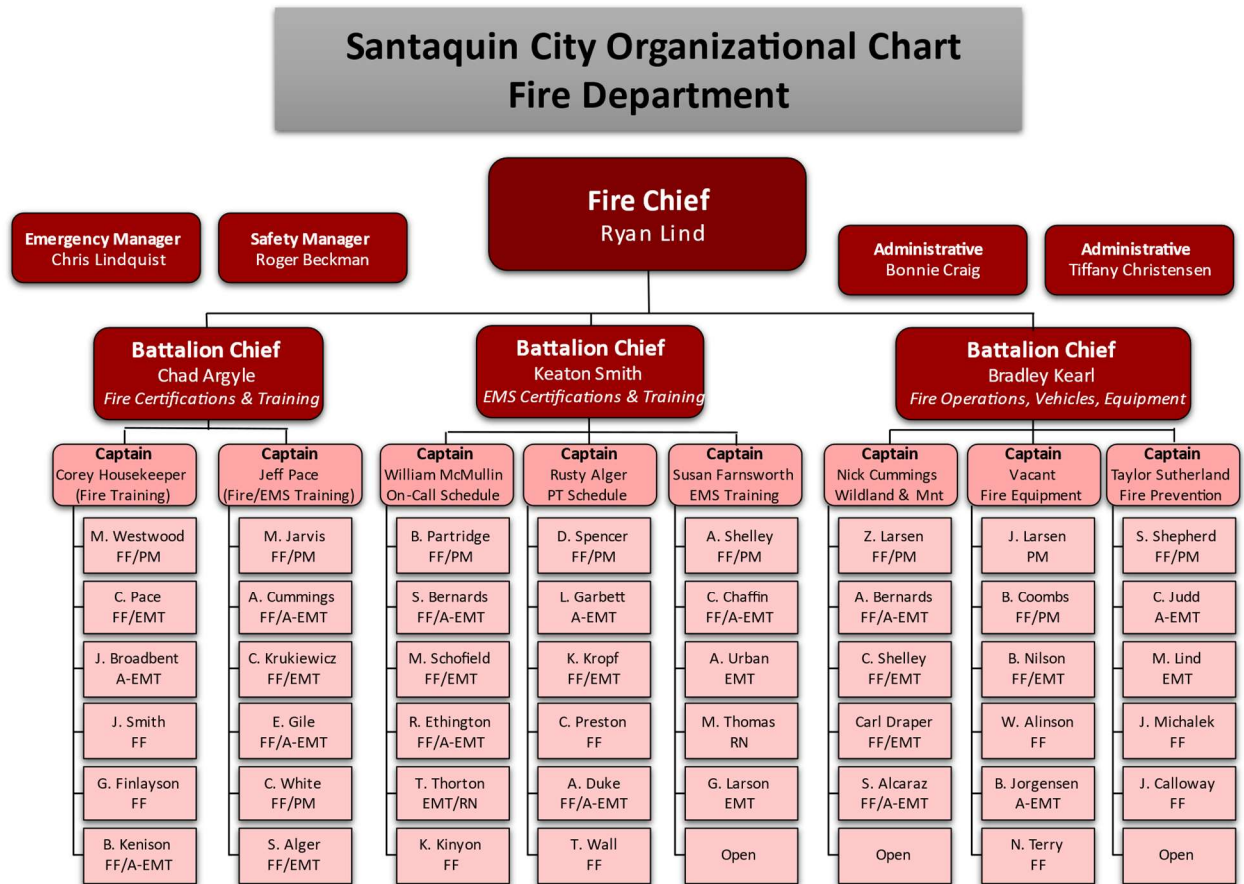
Top 10 Cases

Top 10 Cases	
Animal Call	511
Traffic	365
Parking Problem	373
Agency Assist	154
Juvenile Problem	114
Citizen Contact	112
Welfare Check	102
Motorist Assist/Keys	92
Drugs/Paraphernalia	86
Keep the Peace	73

Index Crimes			
	2021	2022	Change
Homicide	0	0	0%
Rape	4	1	-75%
Robbery	0	2	200%
Aggravated Assault	7	3	-57%
Burglary	10	8	-20%
Larceny/Theft	69	56	-18%
Motor Vehicle Theft	10	4	-60%
Total Index Crimes	100	74	-59%

Yearly Comparison of Index Crimes

ORGANIZATIONAL CHART



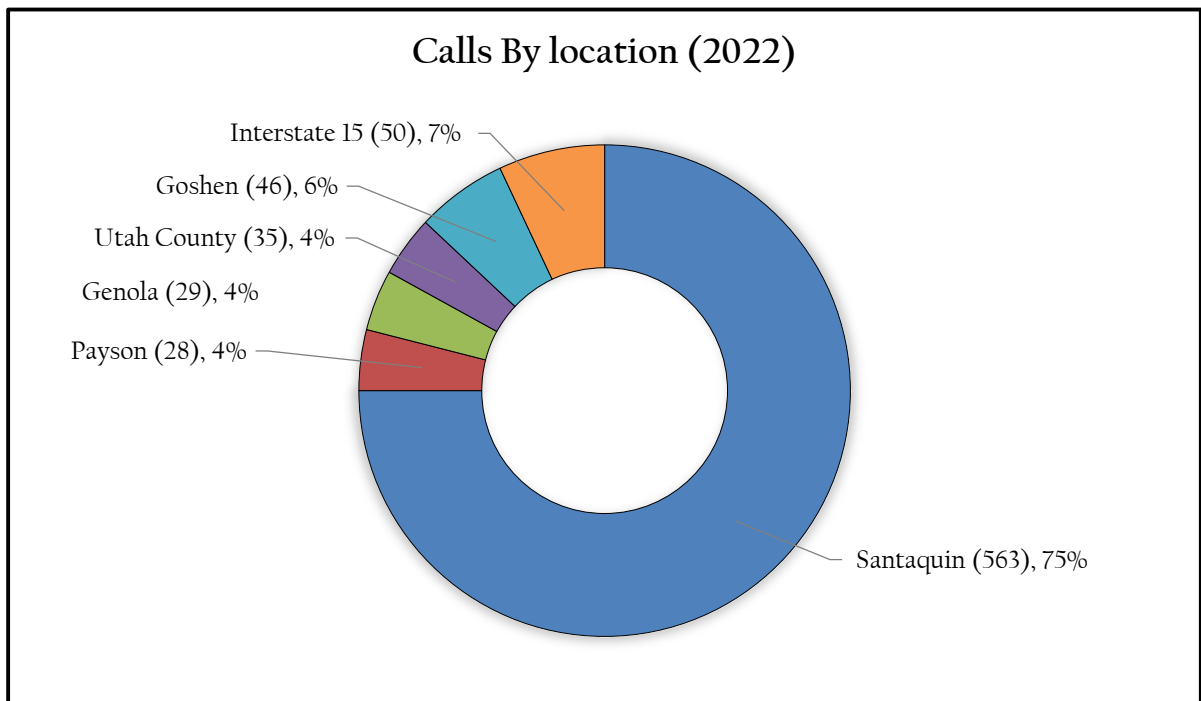
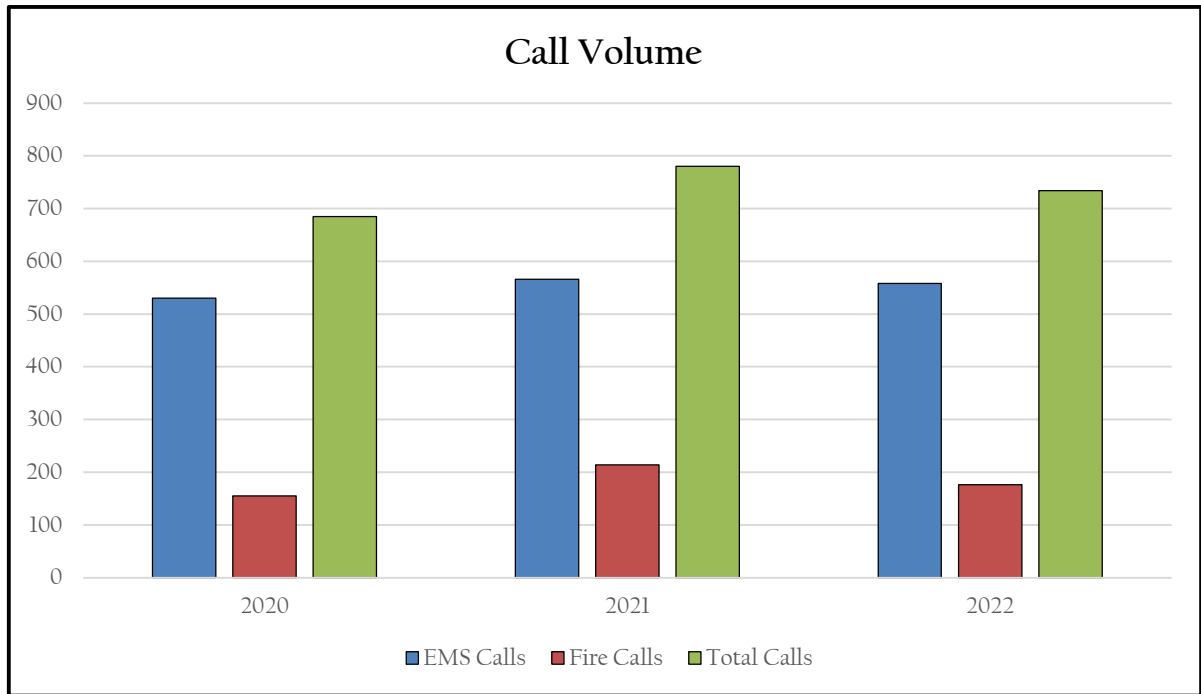
DEPARTMENT DESCRIPTION

The Fire & Emergency Services Department strives 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.

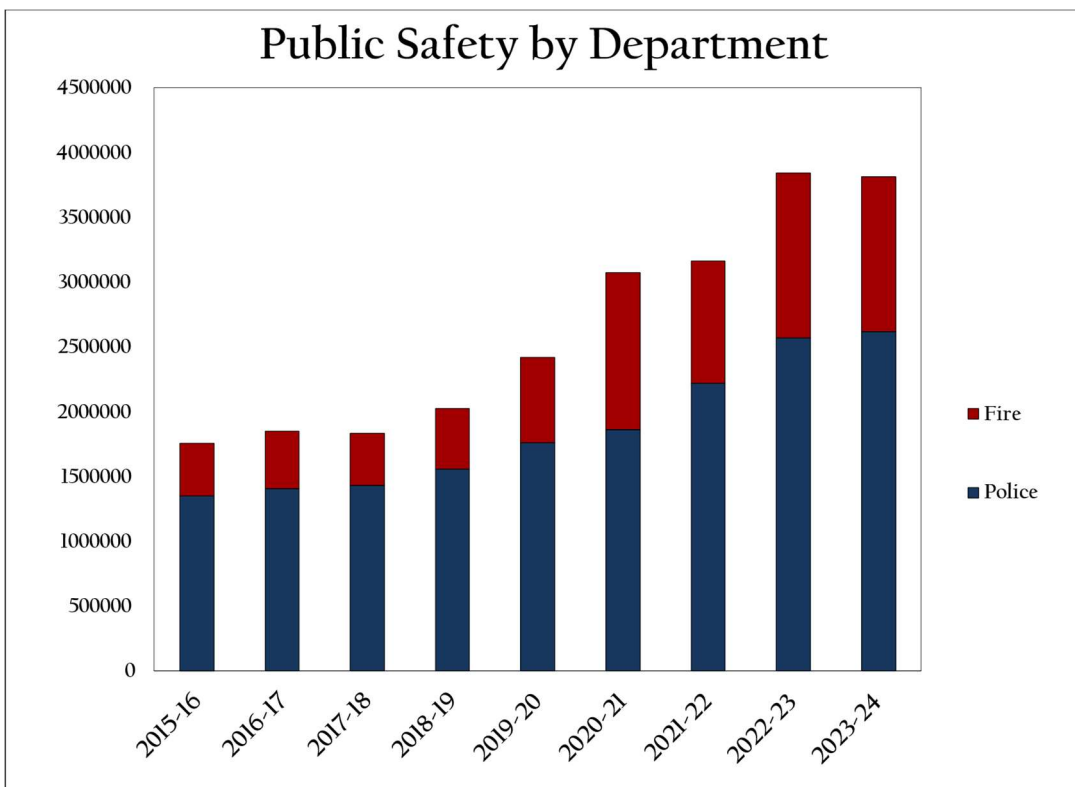
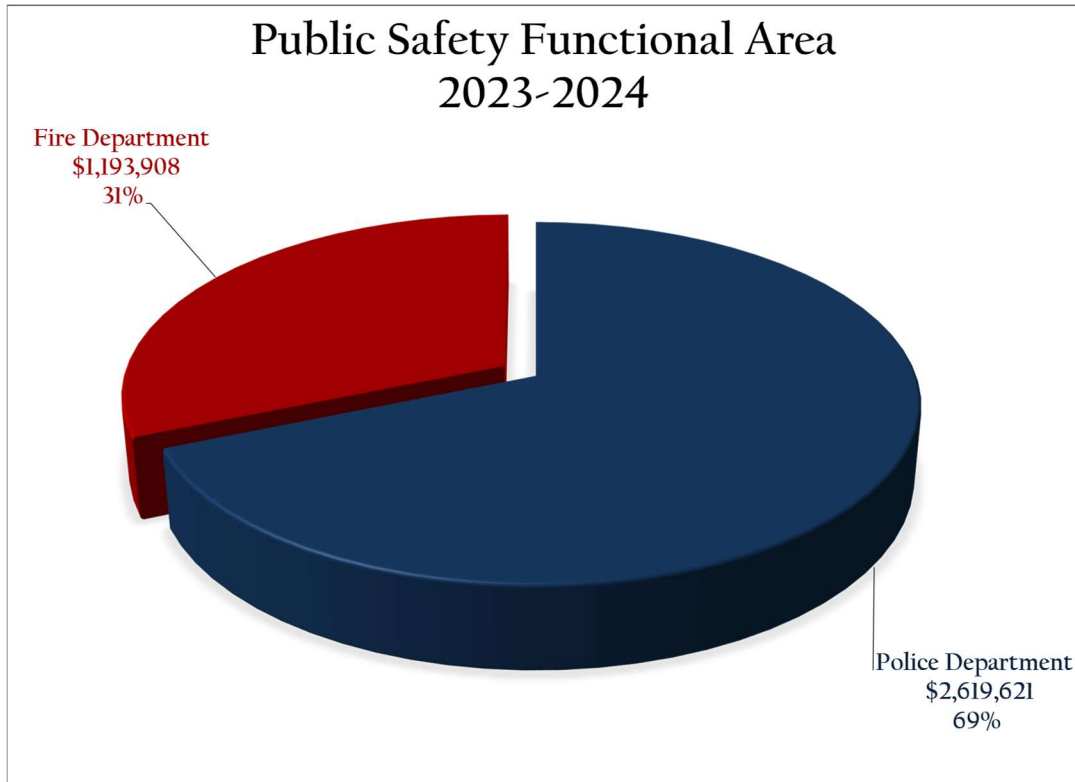
MISSION STATEMENT

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

PERFORMANCE METRICS



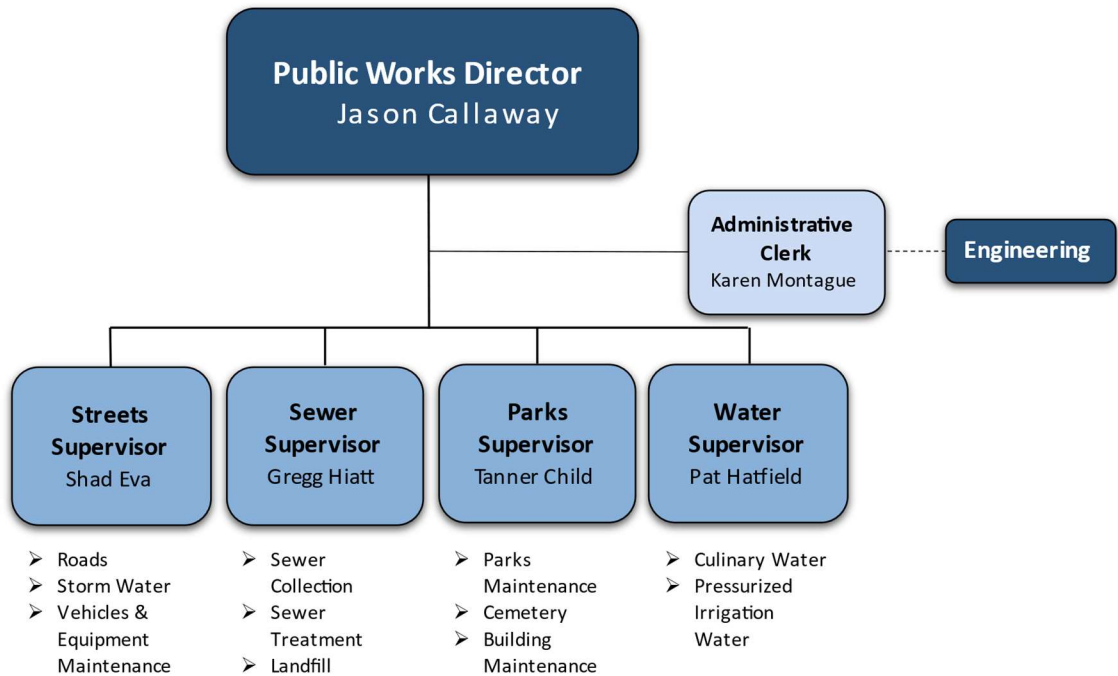
BUDGET SUMMARY



PUBLIC WORKS

ORGANIZATIONAL CHART

Santaquin City Organizational Chart Public Works



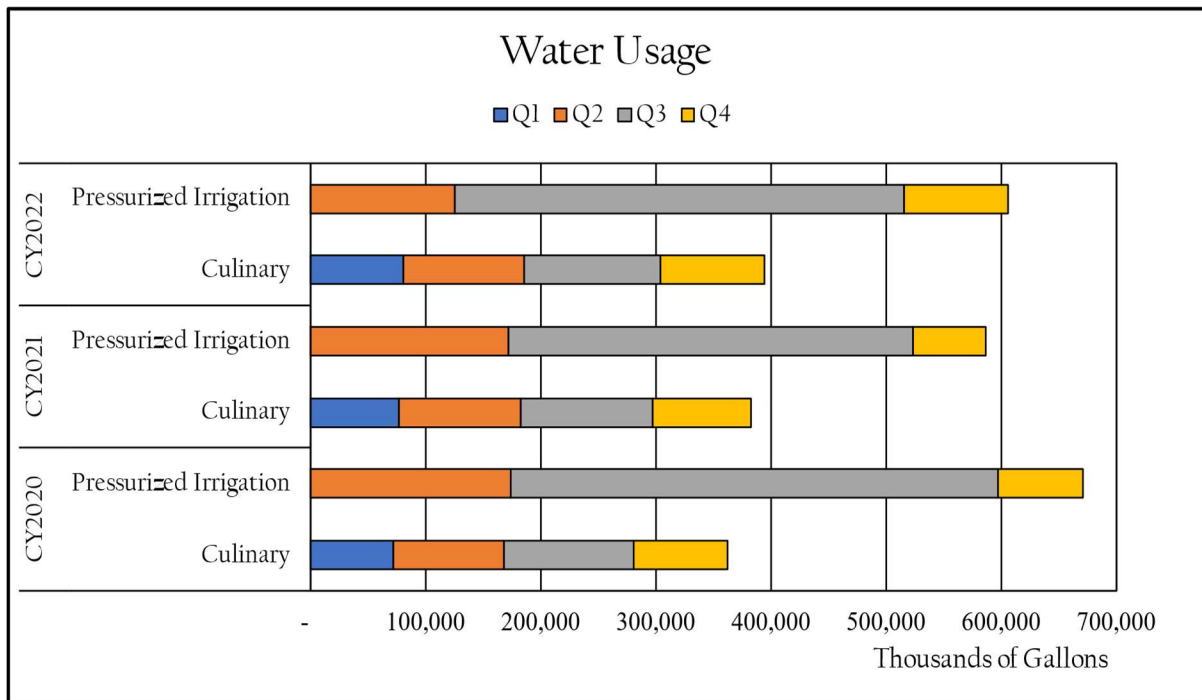
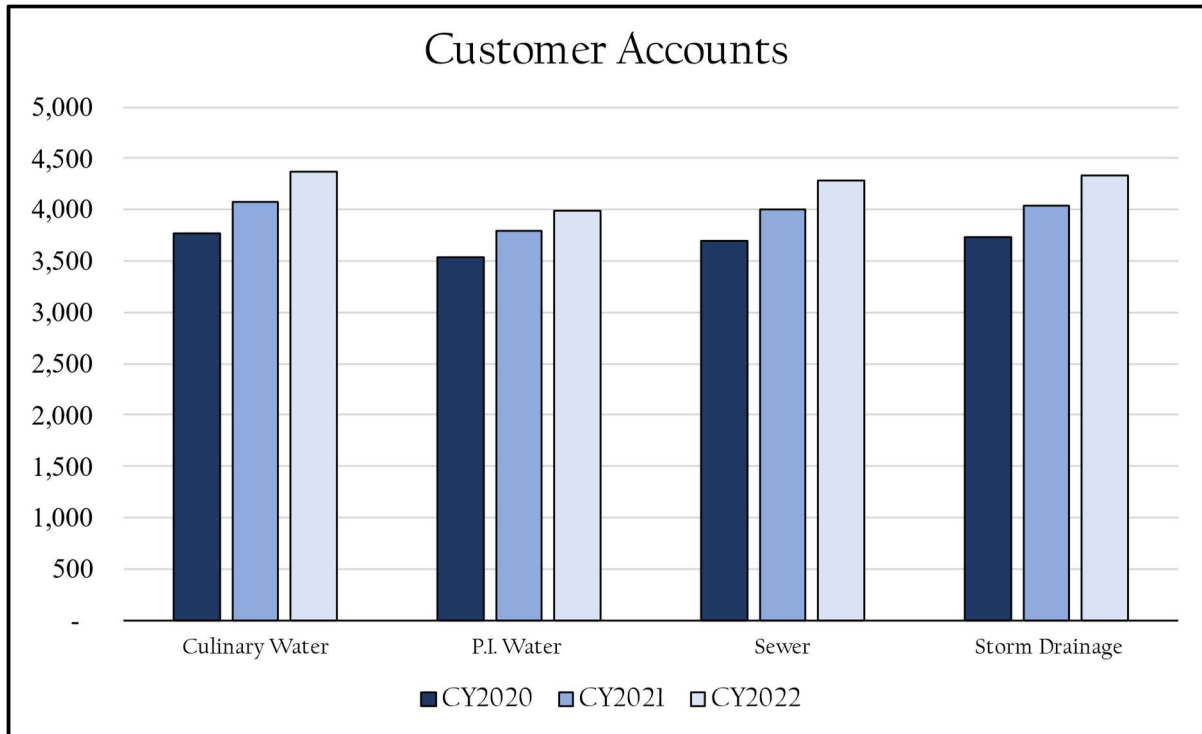
DEPARTMENT DESCRIPTION

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.

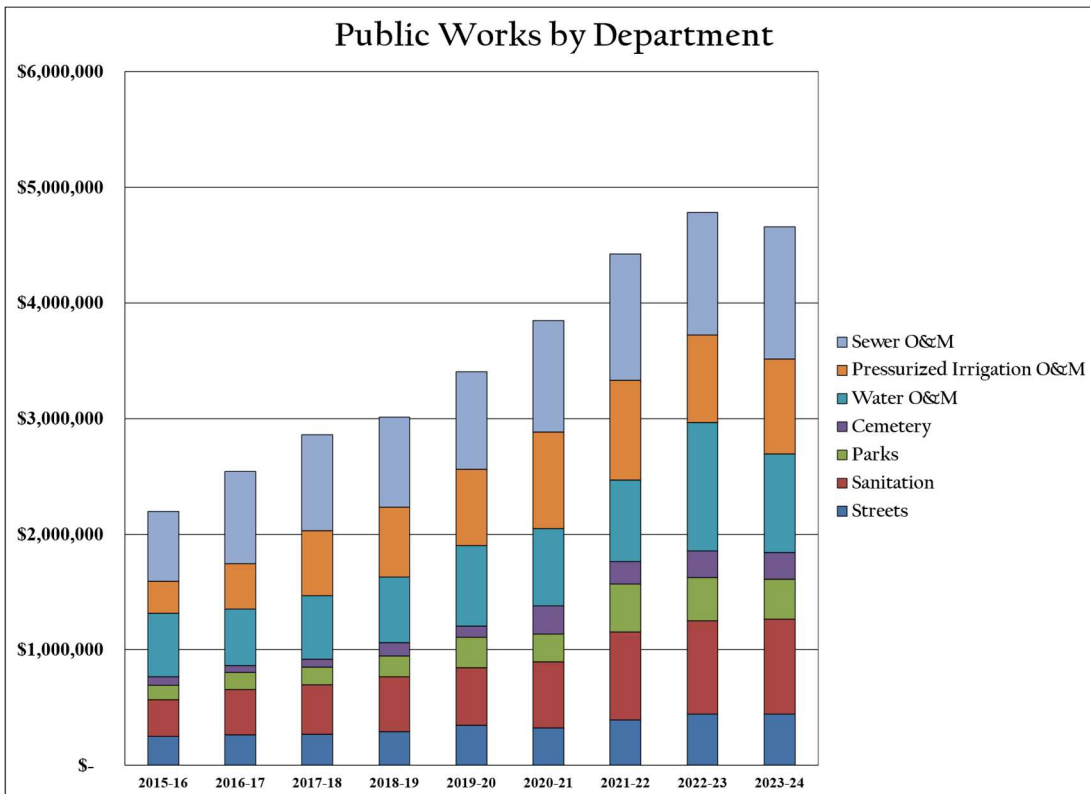
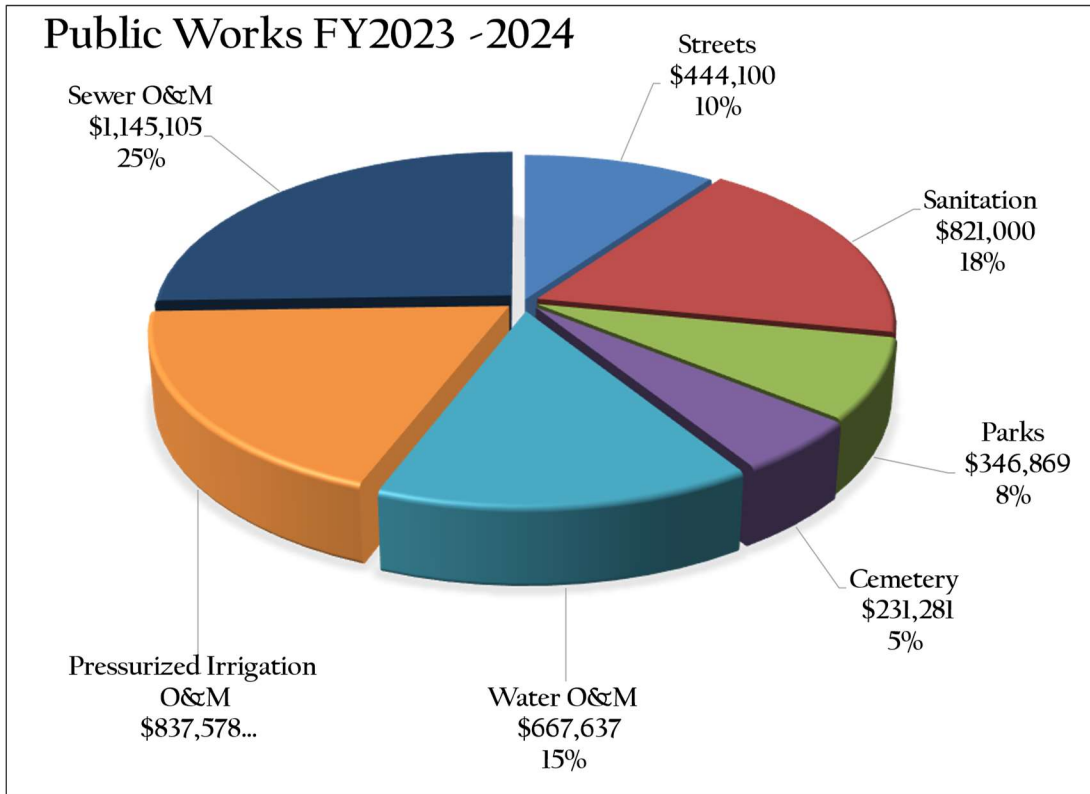
MISSION STATEMENT

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

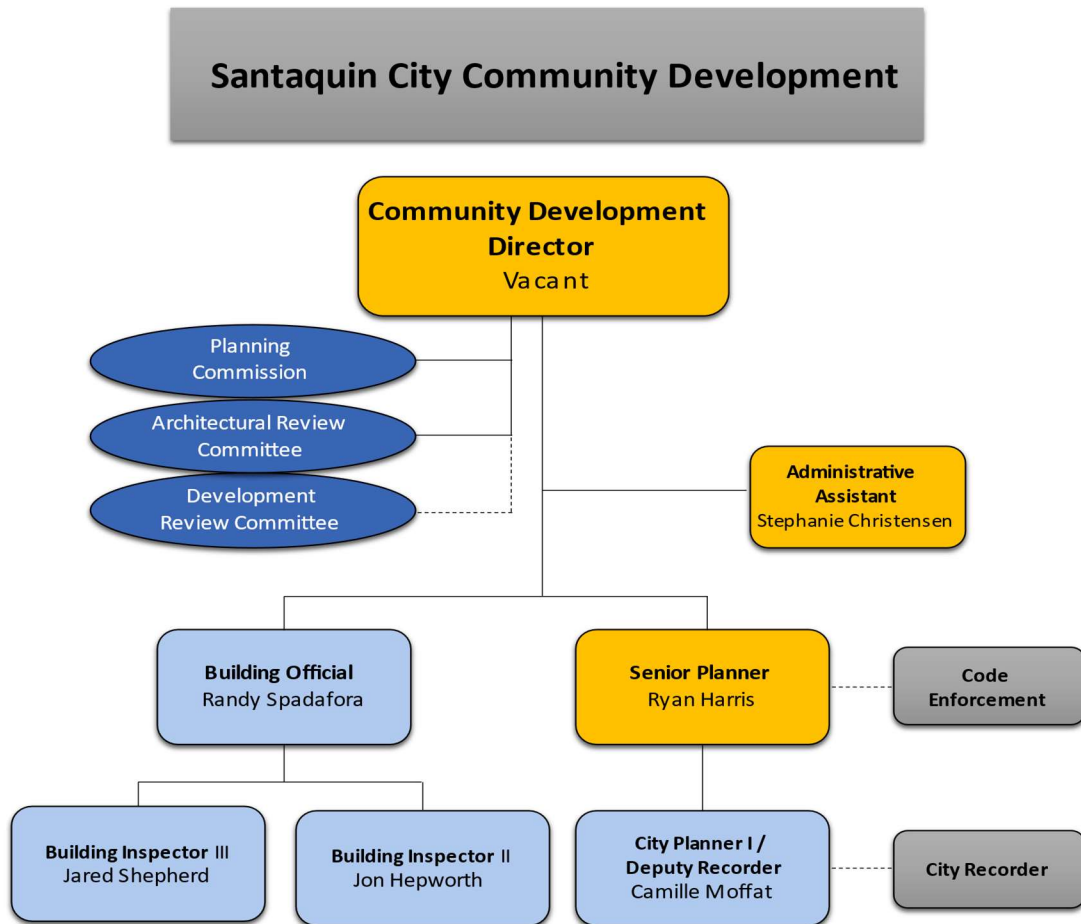


BUDGET SUMMARY



COMMUNITY DEVELOPMENT

ORGANIZATIONAL CHART



DEPARTMENT DESCRIPTION

The Community Development and Engineering Departments handle city planning, zoning, economic development, engineering, GIS, building permits, building inspections, and business licensing. These departments, and the committees and commissions they support, 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

*NOTE - Statistics are gathered in early June and may not reflect the entire fiscal year.

PLANNING & ZONING (Development) FY2023

Subdivisions Recorded

# of Subdivisions Recorded	12
----------------------------	----

Lots Recorded

# of Multi-Family Lots Recorded	125
---------------------------------	-----

# of Single-Family Lots Recorded	177
----------------------------------	-----

# of Commercial Lots Recorded	18
-------------------------------	----

TOTAL	320
--------------	------------

Subdivisions Approved but NOT Recorded

# of Subdivisions Approved	5
----------------------------	---

Lots Approved but NOT Recorded

# of Multi-Family Approved	0
----------------------------	---

# of Single-Family Approved	50
-----------------------------	----

# of Commercial Lots Approved	3
-------------------------------	---

TOTAL	53
--------------	-----------

Plan Reviews

# of Concept Reviews at DRC	8
-----------------------------	---

# of Concept Reviews at PC	8
----------------------------	---

# of Preliminary Reviews at DRC	8
---------------------------------	---

# of Preliminary Reviews at PC	2
--------------------------------	---

# of Preliminary Reviews at CC	5
--------------------------------	---

# of Final Plans Reviewed at DRC	8
----------------------------------	---

# of Final Plans Reviewed at PC	4
---------------------------------	---

# of Site Plans Approved	5
--------------------------	---

TOTAL	48
--------------	-----------

Rezones

of Rezones approved 1

Land Use Code Amendments

of Code Amendments Approved (Titles 10 & 11) 9

Agreements Approved

of Deferral Agreements Approved 2

of Development Agreements & Amendments Approved 3

of Other Agreements Approved 0

TOTAL 5

BUILDING (Construction)

Total Residential Dwelling Units

of Building Permits Issued 139

Single Family Homes

of Building Permits Issued for New Homes 62

Multi-Family Units

of New Units (Building Permits Issued) 77(12)

Population Gain

Estimated # of New Residents (Based on 3.88 persons per household) 539

Commercial Spaces

of New Commercial Spaces (Building Permits Issued) 4

Other Permits

of Building Permits Issued for Solar, Remodel, Accessory, etc. 187

Total Building Permits

Total # of Building Permits Issued 265

BUSINESS (Operation)

Current Total of Active Businesses

Total # of Business Licences that are Active 279

Commercial Businesses

of Business Licences Active 76

Home Occupation Businesses

of Business Licences Active 203

Restaurants

9



2022 Year-End Statistics

Community Development Department

PLANNING & ZONING
(Development)

BUILDING
(Construction)

BUSINESS
(Operation)



SUBDIVISIONS

17

(Recorded)



PLAN REVIEWS
(Concept, Preliminary, and Final
at DRC, PC, or CC)

60



TOTAL LOTS

346

(Recorded)



SINGLE-FAMILY LOTS

123

(Recorded)



MULTI-FAMILY LOTS

219

(Recorded)



COMMERCIAL LOTS

4

(Recorded)



APPROVED REZONINGS

1



APPROVED CODE AMENDMENTS
(Files 10 & 11)

10



APPROVED AGREEMENTS
(Development and Other)

5



SINGLE-FAMILY HOMES

146



MULTI-FAMILY UNITS
(18 Permits)

117



POPULATION GAIN
(1,000 Persons per Household)

1,020



COMMERCIAL SPACES
(2 Permits)

2



OTHER PERMITS
(Solar, Remodel, Accessory, etc.)

302



TOTAL PERMITS

468



COMMERCIAL BUSINESSES

6



CURRENT TOTAL ACTIVE

68



HOME OCCUPATION BUSINESSES

63



CURRENT TOTAL ACTIVE

229



TEMPORARY BUSINESSES

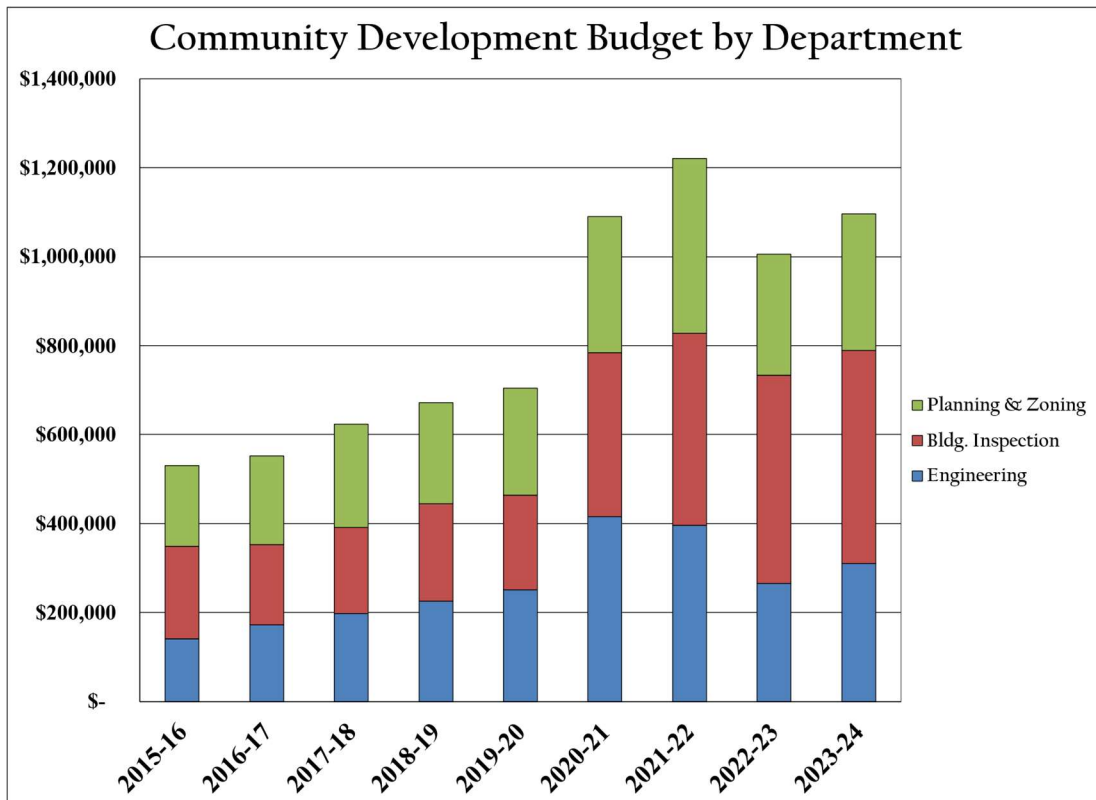
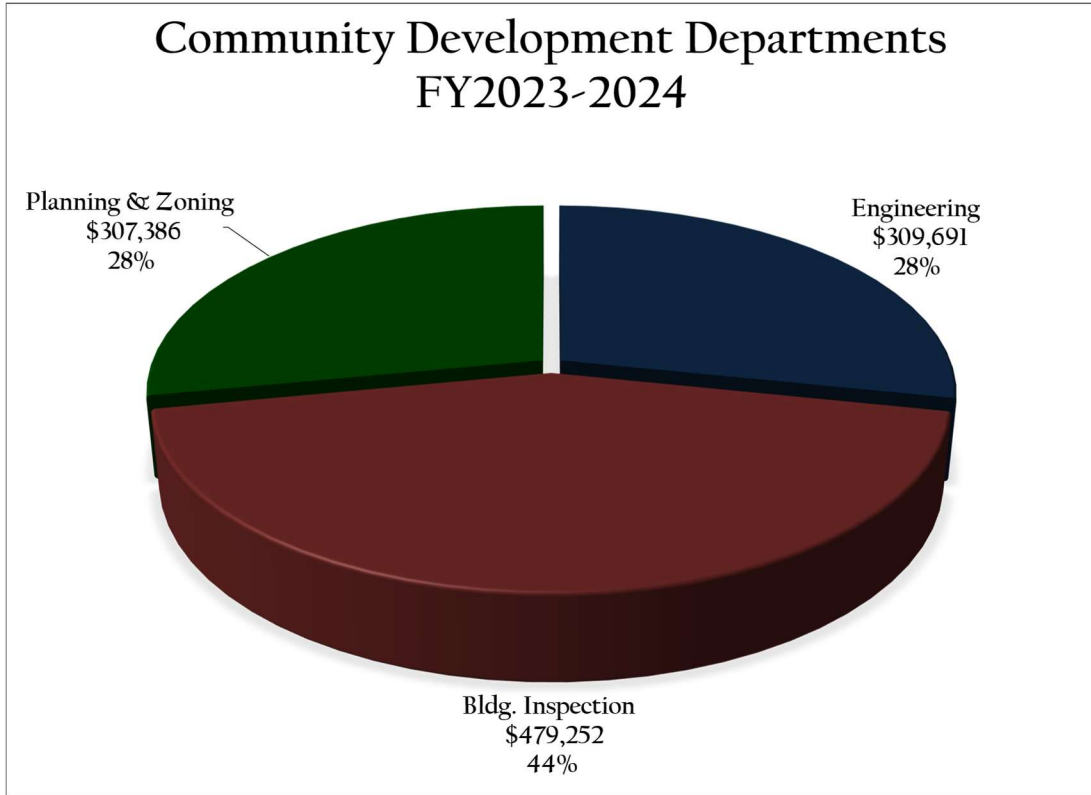
1



CURRENT TOTAL ACTIVE BUSINESSES

297

BUDGET SUMMARY



COMMUNITY SERVICES

ORGANIZATIONAL CHART

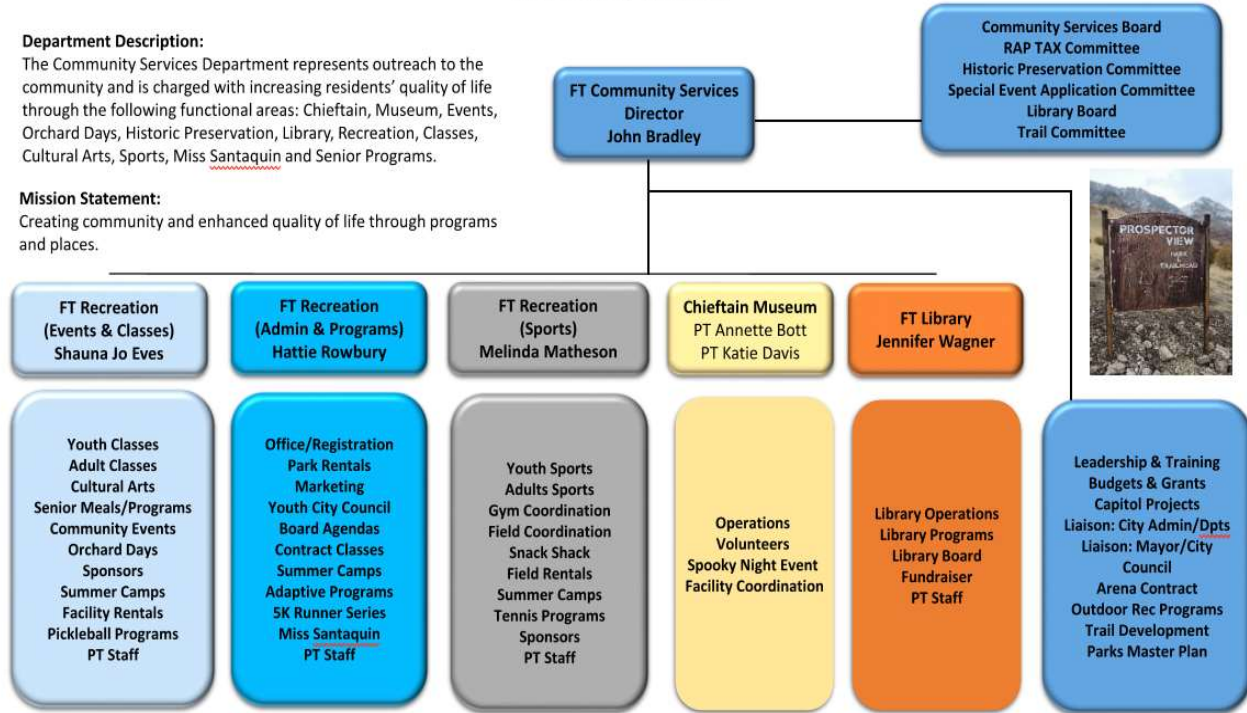
Santaquin City Organizational Chart Community Services

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, Recreation, Classes, Cultural Arts, Sports, Miss Santaquin and Senior Programs.

Mission Statement:

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

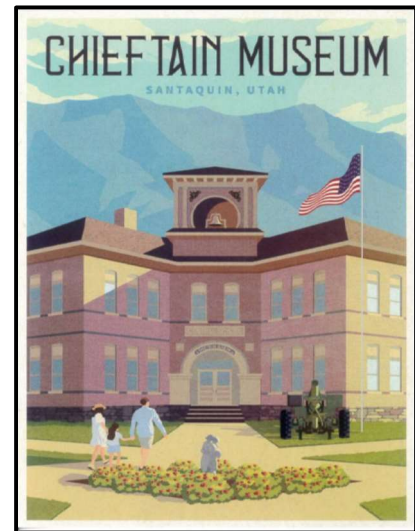


DEPARTMENT DESCRIPTION

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MISSION STATEMENT

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



PERFORMANCE METRICS

Department	Goals & Objectives	FY 22-23 Metrics of Achievements
Administration	Improved Quality of Life	<p>Established new Poly Phone App that has contains Department program information</p> <p>Worked to update Parks Master Plan</p> <p>Worked with City to finalize Phase 2 of Harvest View Sports Complex (Parking lot, restrooms, pickleball courts & playground.)</p> <p>RAP TAX funded 130,000 including a new pavilion at Theodore Ahlin Park</p>
Administration	Outdoor Recreation	<p>Developed Prospector View Park & Trailhead</p> <p>Tracked 937 volunteer hours developing Prospector View Park & Trailhead with multiple miles of mountain trails</p>
Recreation Programs	Special Events	<p>Received \$25,000 event grant</p> <p>Offered new events Ties & Tiaras and Adult Prom</p> <p>Expanded Runner Series to 4 races annually</p> <p>Brought in house, Orchard Days Sponsorship program administration</p> <p>Partnered with Payson Santaquin Chamber to offer Summer Hometown Market/ Concert in Park Series</p>
Recreation Programs	Expand Programming to meet growing population	<p>Expanded Adaptive youth program to 4 programs each year</p> <p>Expanded Adult Sport Programs</p> <p>Offered new youth and adult Pickleball programs</p> <p>Expanded official training</p>
Senior Programs	Expand Programming to meet growing population	<p>Expanded Senior programs</p> <p>Provided average 130 meals a week</p>
Library	Expand Programming to meet growing population	<p>Expanded reading time, reading book clubs & programs</p> <p>Received \$31,760 in grants to improve technology and digital inclusion at the Library</p> <p>Checked out 42,678 items</p> <p>Summer Reading Program increased to 1200 registered youth in 2022</p> <p>Successful book sale and cookie sale fundraisers with Library Board</p> <p>Ongoing fundraising for new Library including \$25,000 from Ash Grove Foundation</p>
Chieftain Museum	Facility Improvements	<p>Expanded Art Exhibits</p> <p>Developed Historic Pipeline Trail Exhibit</p> <p>Compiled and printed Historic Sites Booklet</p>

DEPARTMENT PARTICIPATION

Santaquin Recreation Participation #'s

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<u># Participants</u>	<u># Participants</u>	<u># Participants</u>	<u># Participants</u>	<u># Participants</u>	<u># Participants</u>
Youth & Adult Sports	1819	1959	2131	1832	2963	3631
Classes & Events	5004	6237	6763	1576	9884	10153
Grand Total:	6823	8196	8894	3408	12847	13784

Notes:

CO-VID 19 affected participation in many 2020.

Includes only "Special Events" that track attendance through registration or ticket process.



SANTAQUIN COMMUNITY SERVICES

BY THE NUMBERS

13,784

Participants registered with Recreation programs

972

Youth soccer participation, the largest youth sport each year

82

Number of part time staff in Department

3

Snack Shack/Concession stands operating at ballfields

65

Number of Special Events held each year

140

Highest number of meals served in one day at Senior Center lunches

937

Number of tracked volunteer hours developing Prospecter View Park & Trailhead in 2022

\$342,000

Department grant dollars earned since 2019

700

Average participation each year at 2-day "Spooky Night at the Museum"

\$430,000

Dollars spent toward Recreation Arts Parks (RAP) TAX projects since funding was made available by July 1, 2023.

777

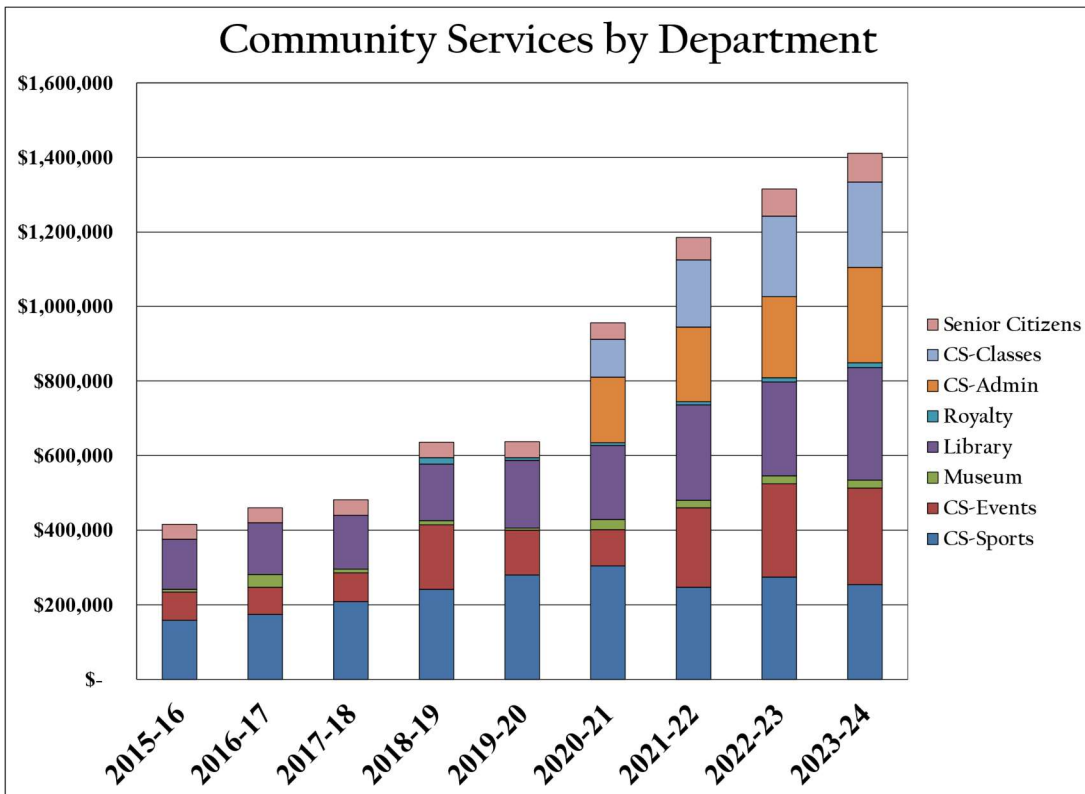
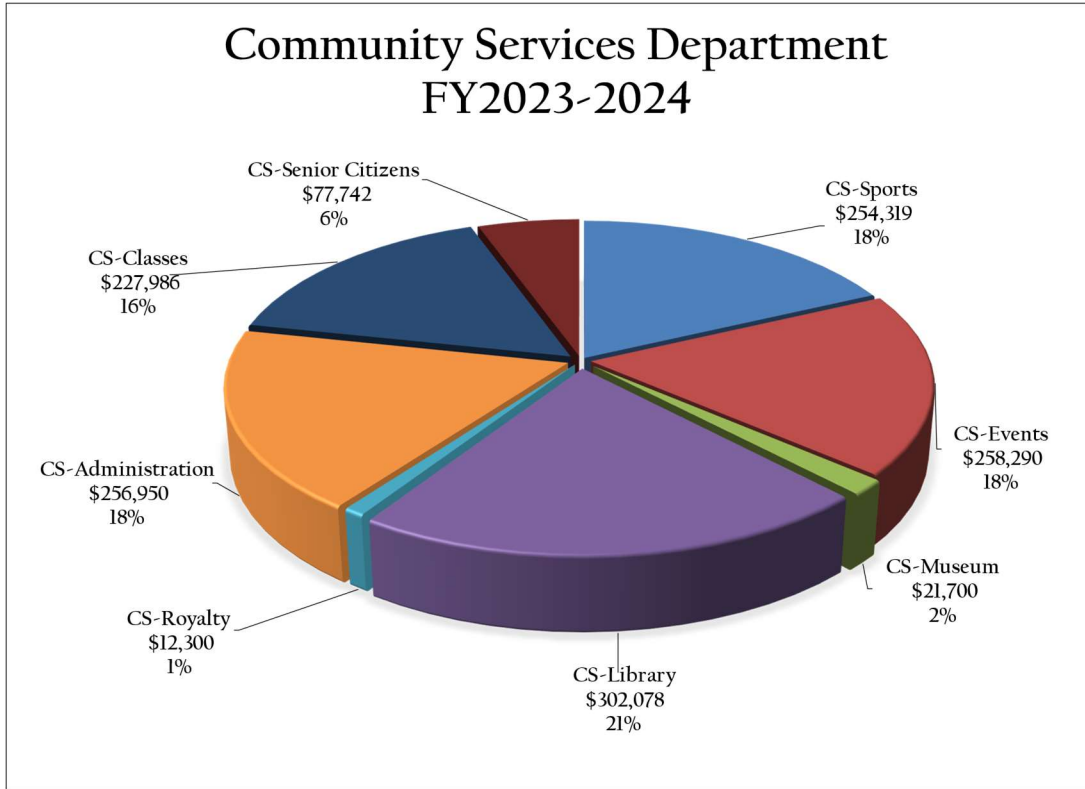
Number of people who have downloaded the new Department Poly Phone app

42,678

Number of items checked out in one year at the Santaquin Library

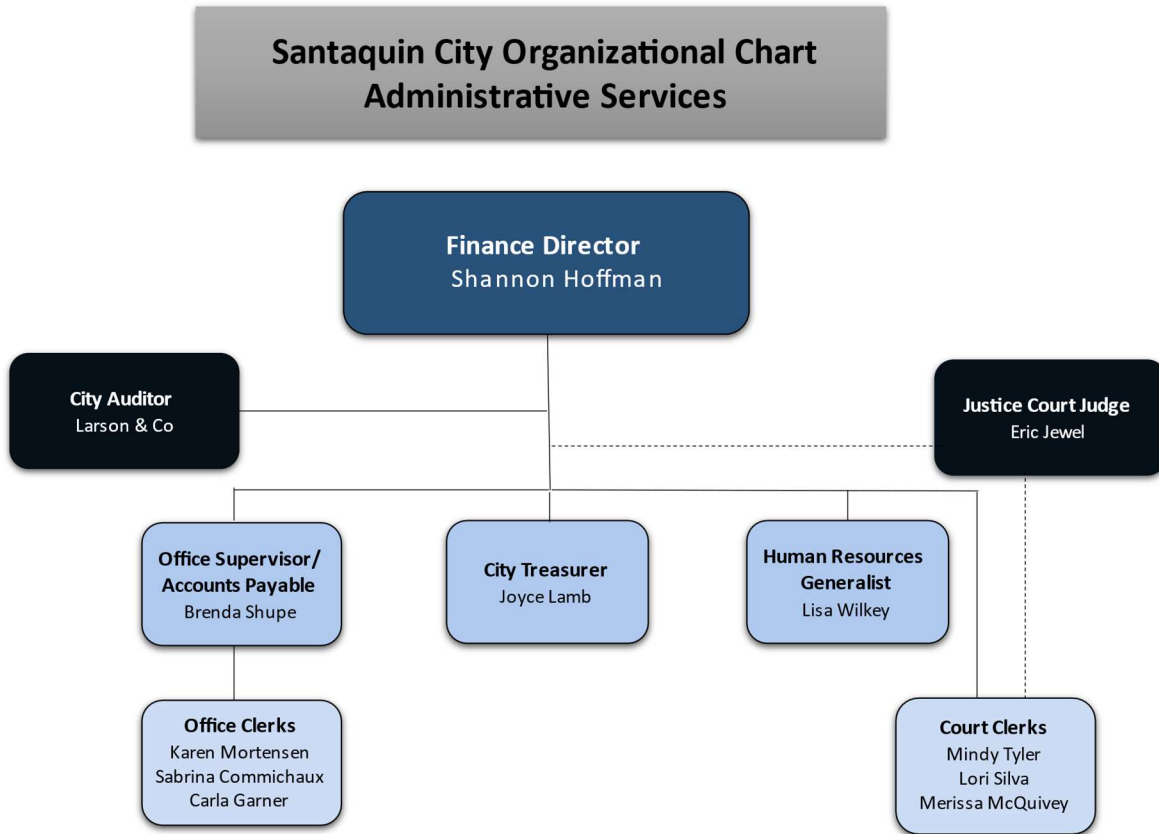


BUDGET SUMMARY



ADMINISTRATION

ORGANIZATIONAL CHART



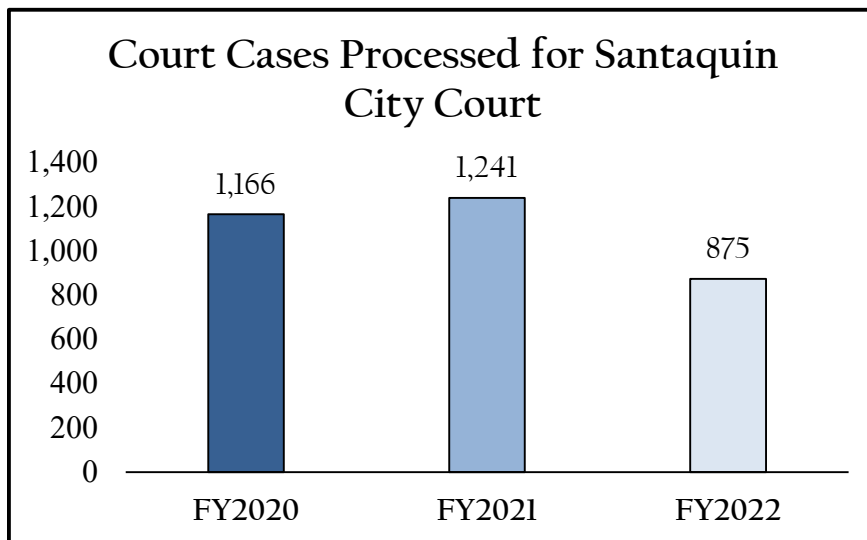
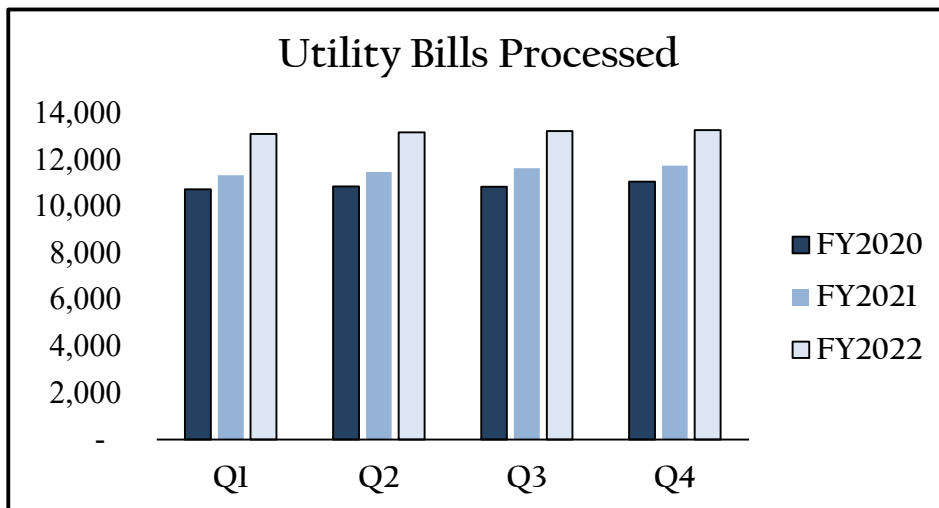
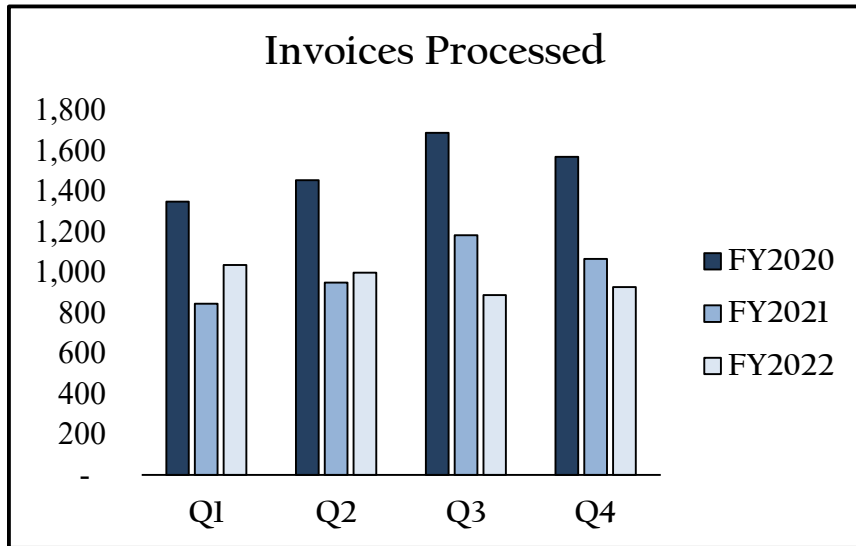
DEPARTMENT DESCRIPTION

The Administrative Services Functional Area 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 Functional Area ensures that every department in the city has the tools and resources they need to excel in their functions and duties.

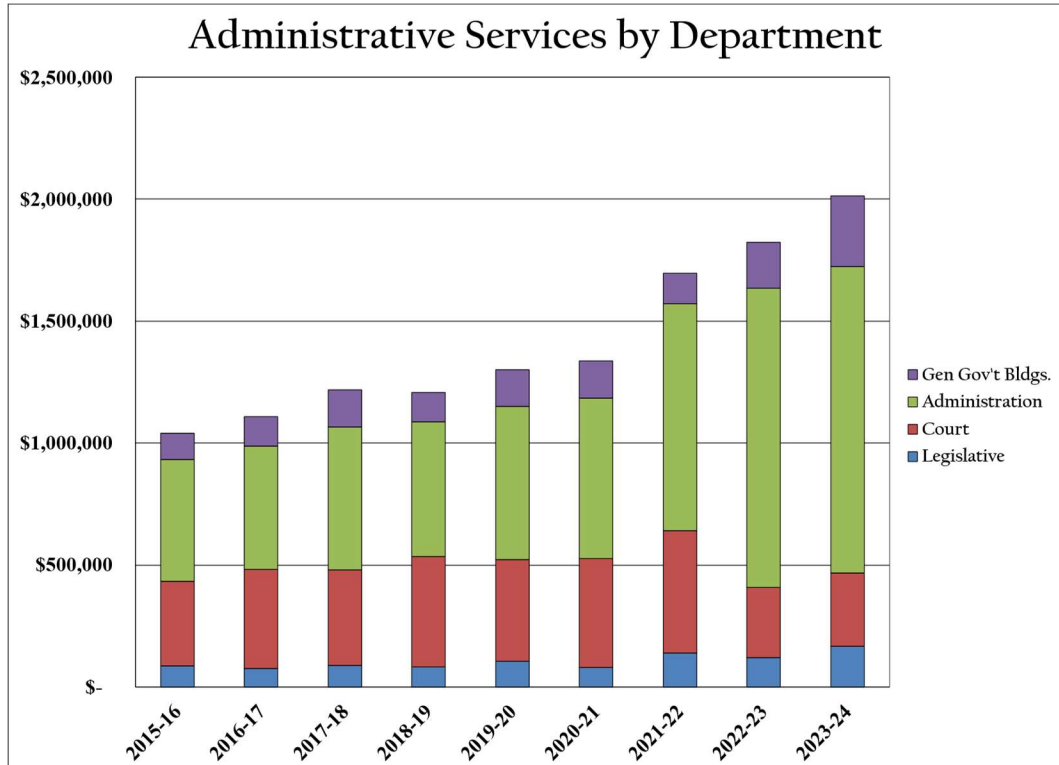
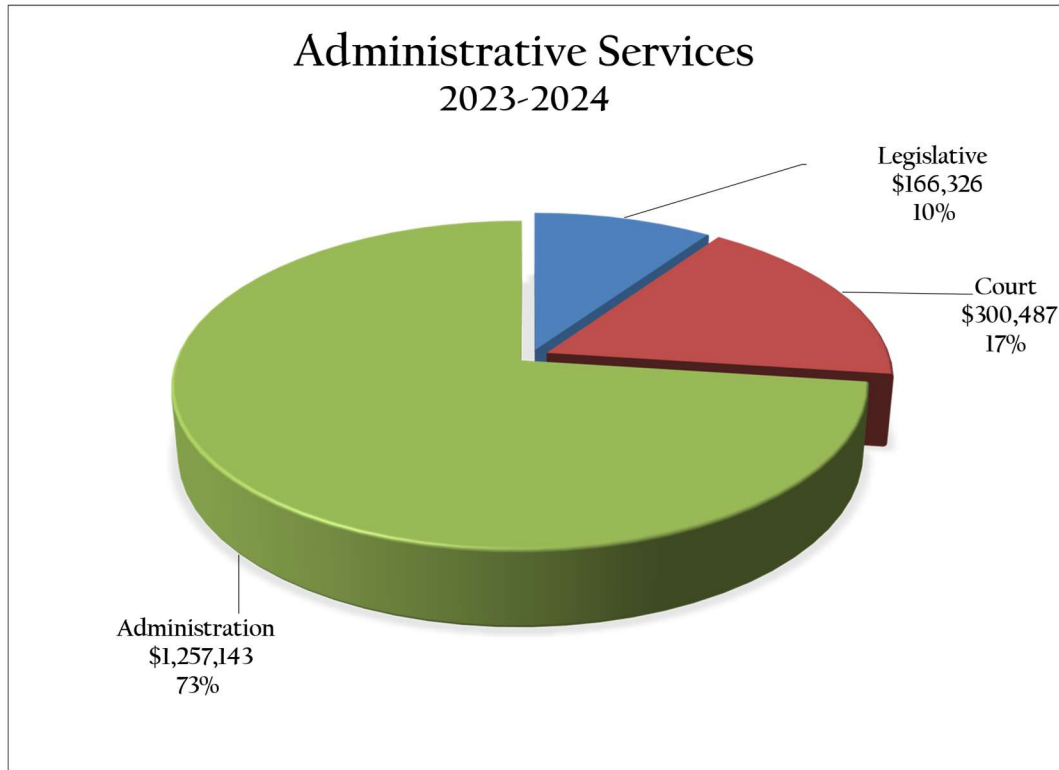
MISSION STATEMENT

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 and Renewal Agency for Santaquin City a.k.a.
Community Development Agency (CDA);

Santaquin City Building Authority a.k.a. the “Authority” a.k.a.
Local Building Authority (LBA);

Santaquin Special Service District a.k.a.
Santaquin Water District (SWD)

COMMUNITY DEVELOPMENT & RENEWAL AGENCY (CDA)

A Brief Introduction to Community Development and Renewal Agencies in Utah

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

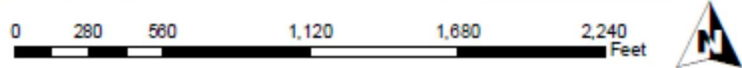
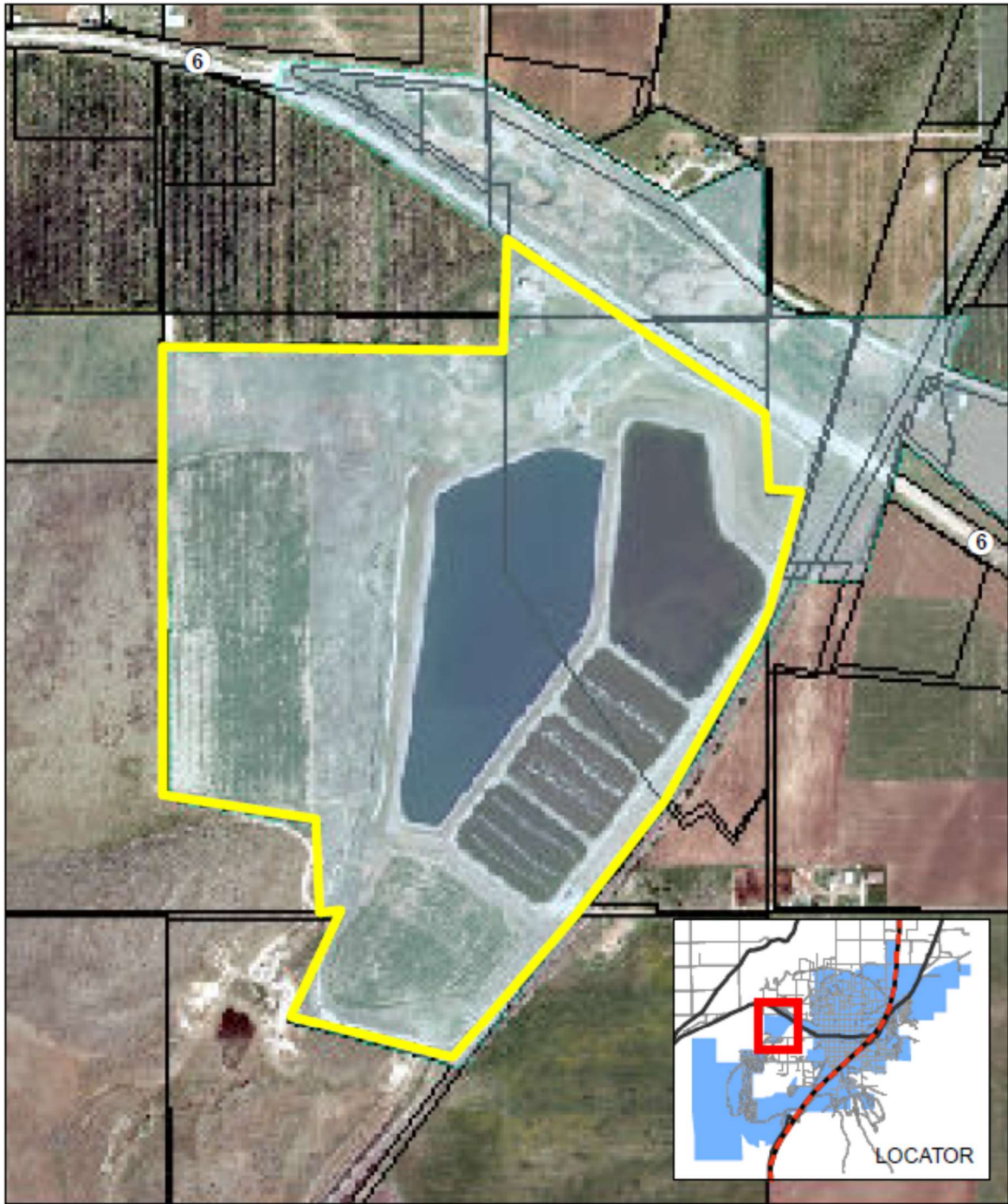
"Community development" means development activities within a community, including the encouragement, promotion, or provision of development.

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.

Santaquin City is currently, through the Community Development and Renewal Agency of Santaquin, developing 17 industrial park building lots within the West Fields Community Reinvestment Area. These lots are being developed to encourage further economic development within Santaquin City through increased property tax revenue, job creation, and possible sales tax revenue.

CD02-01-2014
Exhibit A

West Santaquin Business Park
Community Development Area (CDA)



The budget for the CDA is outlined below:

Community Development and Renewal Agency of Santaquin City 2023-2024 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>					\$	984,715	
<u>Revenues:</u>							
Interest Earned:					\$	20,000	
Proceeds from Property Sales					\$	1,550,000	
Transfers from Santaquin City 2023-24:					\$	-	
				Total Revenues:	\$	1,570,000	
Total Equity & Revenue					\$	2,554,715	
<u>Expenditures:</u>							
Licensing & Registration					\$	35	
Project Area Plan Development & Engineering					\$	50,000	
West CDRA - Subdivision Improvements					\$	2,464,945	
West CDRA - Offsite Infrastructure					\$	-	
Bank Charges					\$	20	
Transfer to City (Admin, Eng, Inspection Costs)					\$	20,000	
				Total Expenditures:	\$	2,535,000	
<u>Estimated Ending Equity (Carry Over) Balance:</u>					\$	19,715	
<i>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2024-2025 FY Budget as Equity</i>							
Account Num	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actual Thru Mar (2022-2023) 75% of Year	Projected Budget (2023-2024)	%Chg.	\$ Chg.
<u>Revenues:</u>							
81-3610	Interest Earned	\$ 19	\$ 20	\$ 344	\$ 20,000	99900.0%	\$ 19,980
81-3615	Proceeds from Property Sales	\$ -	\$ 2,215,567	\$ 1,075,000	\$ 1,550,000	100.0%	\$ 1,550,000
81-3620	Misc. Income	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-3910	Transfers from City	\$ -	\$ 80,000	\$ -	\$ -	-100.0%	\$ (80,000)
81-3999	Contribution from Fund Balance	\$ -	\$ 55,500	\$ -	\$ 975,000	1656.8%	\$ 919,500
Total Revenues:		\$ 19	\$ 2,351,087	\$ 1,075,344	\$ 2,545,000	1778%	\$ 2,409,480
<u>Expenditures:</u>							
81-4410.450	Expenses	\$ 2,800	\$ -	\$ -	\$ -	0.0%	\$ -
81-4410.451	Licensing & Registration	\$ 50	\$ -	\$ 25	\$ 35	100.0%	\$ 35
81-4410.455	Legal & Professional (New)	\$ -	\$ -	\$ -	\$ 10,000	100.0%	\$ 10,000
81-4410.460	Orchard Lane CDA Incentive	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
81-4410.480	Main Street Welcome Signs	\$ -	\$ 7,500	\$ -	\$ -	-100.0%	\$ (7,500)
81-4410.485	Project Area Plan Development & Engineering	\$ -	\$ 128,000	\$ 78,873	\$ 50,000	-60.9%	\$ (78,000)
81-4410.490	West CDRA - Subdivision Improvements	\$ -	\$ 1,140,567	\$ 26,650	\$ 2,464,945	100.0%	\$ 2,464,945
81-4410.495	West CDRA - Offsite Infrastructure	\$ -	\$ 1,075,000	\$ 407	\$ -	0.0%	\$ -
81-4410.611	Bank Charges	\$ 20	\$ 20	\$ 20	\$ 20	0.0%	\$ -
81-4410.810	Transfer to City (Admin, Eng, Inspection Costs)	\$ 20	\$ -	\$ -	\$ 20,000	100.0%	\$ 20,000
Total Expenses:		\$ 2,890	\$ 2,351,087	\$ 105,975	\$ 2,545,000	1778%	\$ 2,409,480
NET REVENUE OVER EXPENDITURES		\$ (2,871)	\$ -	\$ 969,369	\$ -		

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 FY2023-2024 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.

Santaquin Local Building Authority 2023-2024 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>						<u>\$ 1,265.71</u>	
<u>Revenues:</u>							
Budgeted Transfers from Santaquin City 2023-24:						\$ 188,801	
Total Revenues:						<u>\$ 188,801</u>	
<u>Total Equity & Revenue</u>						<u>\$ 190,067</u>	
<u>Expenditures:</u>							
Licensing & Registration						\$ 35	
Zions Bank Trustee Fees (Annual)						\$ 2,750	
Santaquin City Public Works Building Debt Service						\$ 186,516	
Total Expenditures:						<u>\$ 189,301</u>	
<u>Estimated Ending Equity (Carry Over) Balance:</u>						<u>\$ 765</u>	
<i>*Note: The Amortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the "Current Debt Service" tab of this spreadsheet</i>							
Account Numbr	Description	Actuals (2021-2022)	Revised budget (2022-2023)	Actual Thru Mar (2022-2023) 75% of Year	Projected Budget (2023-2024)	%Chg.	\$ Chg.
<u>Revenues:</u>							
82-3610	Interest Earned	\$ -	\$ -	\$ 249	\$ -	0.0%	\$ -
82-3910	Transfers from City	\$ 189,679	\$ 187,943	\$ 40,281	\$ 188,801	1.1%	\$ 1,995
82-3920	Contribution from Fund Balance	\$ -	\$ 153	\$ -	\$ 500	100.0%	\$ 500
Total Revenues:		\$ 189,679	\$ 188,097	\$ 40,529	\$ 189,301	1%	\$ 2,495
<u>Expenditures:</u>							
82-4410.450	Expenditures	\$ -	\$ 10	\$ -	\$ -	-100.0%	\$ (10)
82-4410.451	Licensing & Registration	\$ 60	\$ -	\$ 25	\$ 35	100.0%	\$ 35
82-4410.611	Bank Charges	\$ 2,237	\$ 2,250	\$ 2,000	\$ 2,750	22.2%	\$ 500
82-4410.810	Debt Service - Principal	\$ 105,000	\$ 108,775	\$ -	\$ 111,727	3.9%	\$ 4,243
82-4410.820	Debt Service - Interest	\$ 81,431	\$ 77,062	\$ 38,399	\$ 74,789	-2.9%	\$ (2,273)
82-4410.900	Contribution to Fund Balance	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
Total Expenses:		\$ 188,729	\$ 188,097	\$ 40,424	\$ 189,301	1%	\$ 2,496
NET REVENUE OVER EXPENDITURES		\$ 950		\$ 105	\$ (0)		

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 FY2023-2024 and into the future.

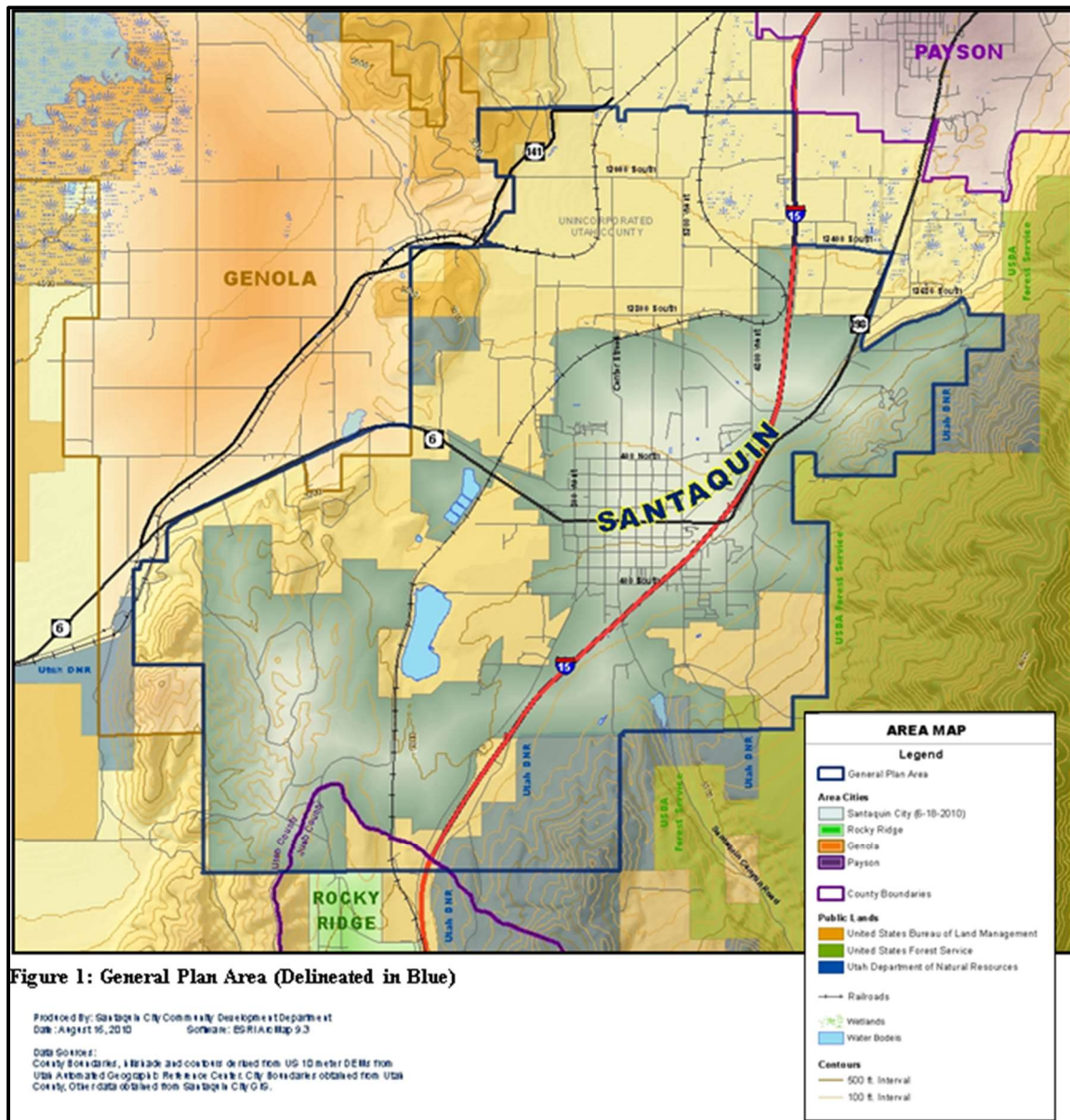
Santaquin Special Service District (Water)							
2023-2024 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>							<u>\$ 13,489</u>
<u>Revenues:</u>							
Budgeted Transfers from Santaquin City 2023-24:							\$ 43,000
Contribution from Fund Balance							\$ 555
							<u>\$ 43,555</u>
Total Revenues:							<u>\$ 57,044</u>
<u>Expenditures:</u>							
Water Assessment Fees							\$ 43,500
Licensing & Registration							\$ 35
Bank Charges							\$ 20
Total Expenditures:							<u>\$ 43,555</u>
<u>Estimated Ending Equity (Carry Over) Balance:*</u>							<u>\$ 13,489</u>
<i>*Note: Any unspent funds from the Water Assessment Category will carry over to the 2024-2025 FY Budget as Equity</i>							
Account Number	Description	Actuals (2021-2022)	Budget (2022-2023)	Actual Thru Mar (2022-2023) 75% of Year	Projected Budget (2023-2024)	%Chg.	\$ Chg.
<u>Revenues:</u>							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
83-3910	Transfers from City	\$ 40,980	\$ 45,000	\$ 41,220	\$ 43,000	-4.4%	\$ (2,000)
83-3999	Contribution from Fund Balance	\$ -	\$ -	\$ -	\$ 555	100.0%	\$ 555
Total Revenues:		\$ 40,980	\$ 45,000	\$ 41,220	\$ 43,555	-3.2%	\$ (1,445)
<u>Expenditures:</u>							
83-4410.450	Expenses	\$ 41,855	\$ 45,000	\$ 41,220	\$ 43,500	-3.3%	\$ (1,500)
83-4410.451	Licensing & Registration	\$ 510	\$ -	\$ 25	\$ 35	100.0%	\$ 35
83-4410.611	Bank Charges	\$ 20	\$ -	\$ 20	\$ 20	100.0%	\$ 20
Total Expenses:		\$ 42,385	\$ 45,000	\$ 41,265	\$ 43,555	-3.2%	\$ (1,445)
NET REVENUE OVER EXPENDITURES		\$ (1,405)	\$ -	\$ (45)	\$ -		

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.

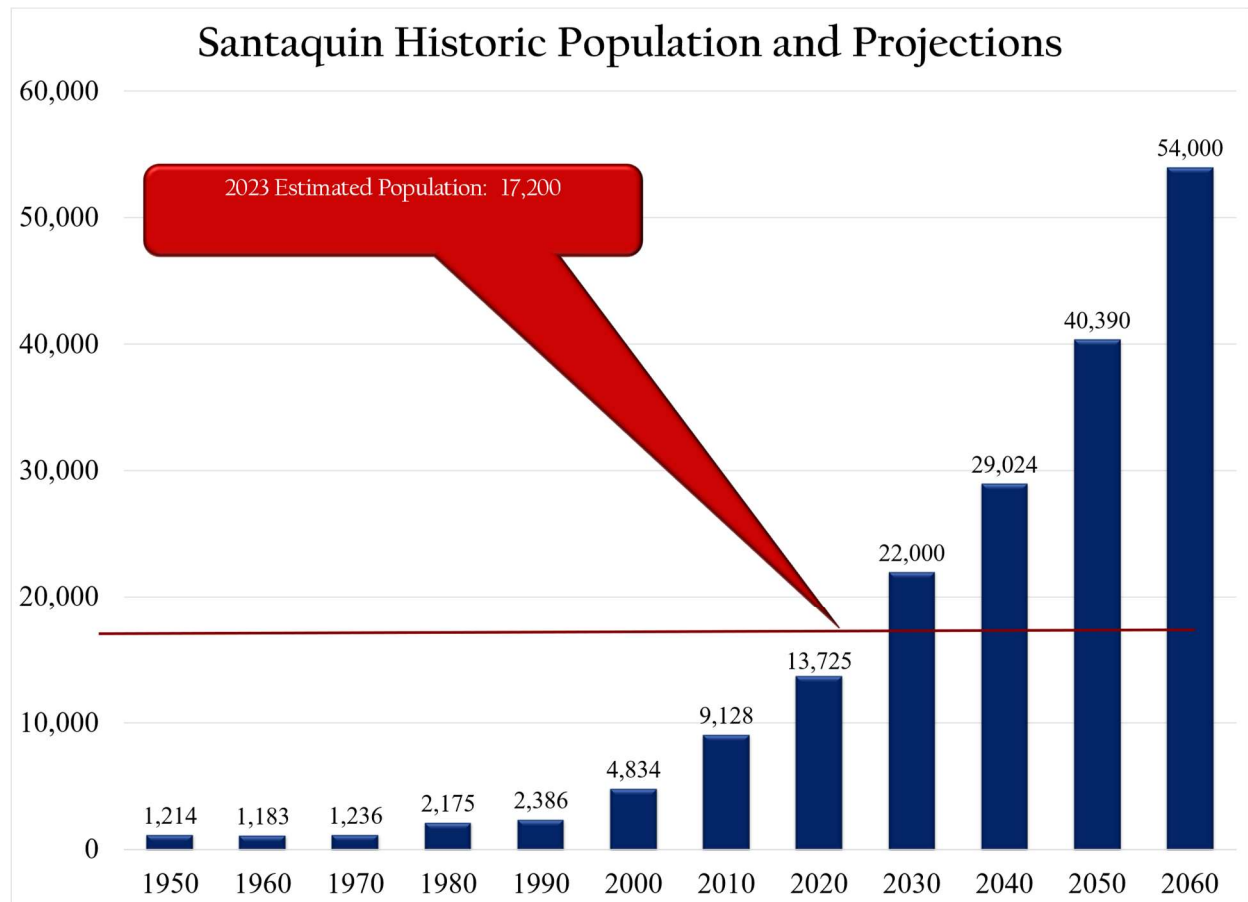
Following serious flooding in 1949, the Summit Creek Canal and Irrigation Company was given approval to construct a reservoir west of the city; on several occasions, it has prevented disastrous damage to the community. A diversion dam was completed, and more than 10,000 feet of concrete pipe was laid 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 13,725 in 2020. With the additional building permits pulled since the 2020 U.S. Census multiplied by the 3.78 people per home average estimates the 2023 population to be over 17,200. Mountainland Association of Governments (MAG) projects Santaquin will nearly double in size within the next 30 years as growth in Utah County continues to push south. Potential build-out of the city is estimated to near 54,000 persons and is illustrated in the following chart.



GENERAL DEMOGRAPHIC STATISTICS



GENERAL INFORMATION

Date of Incorporation January 4, 1932

Form of Government Six Member Council

Certified Tax Value of the City \$1,266,898,633

Certified Tax Rate of the City 0.001404

Total Anticipated Property Tax \$1,778,275

Area of the City (sq. mi.) 10.47

Median Household Income \$76,071

Median Home Value (Zillow) \$479,394

Median Sold Home(Realtor.com) \$431,000

Population Growth Rate (2020 U.S. Census est.) 50.4%

2020 Census Population (Federal estimate) 13,725

Population Composition

White 83.6%

Hispanic 13.4%

American Indian 0.3%

Black 1.0%

Asian 0.1%

Other 1.2%

Gender

Male 51.2%

Female 48.8%

Age

Median Age 23.1

Under 18 Years of Age 50.3%

18-64 Years 43.3%

65 and Over 6.4%

POPULATION PROJECTIONS

2020 13,725

2023 (Estimate) 17,200

2030 22,000

2040 29,024*

2050 40,390*

2060 54,000

Total build -out is dependent upon future annexations

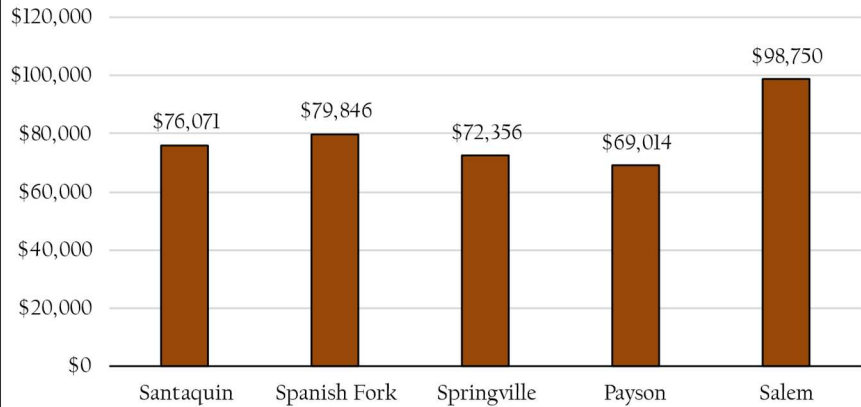
*Projections from Mountainland Association of Governments (MAG)



GENERAL DEMOGRAPHIC STATISTICS

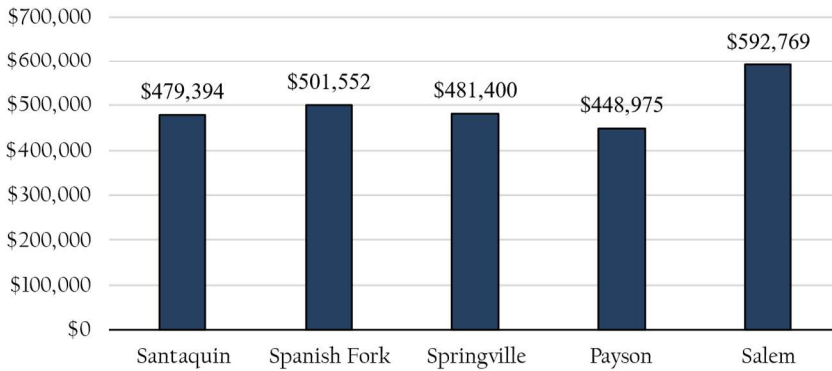


Median Household Income by City*



*2020 U.S. Census Bureau

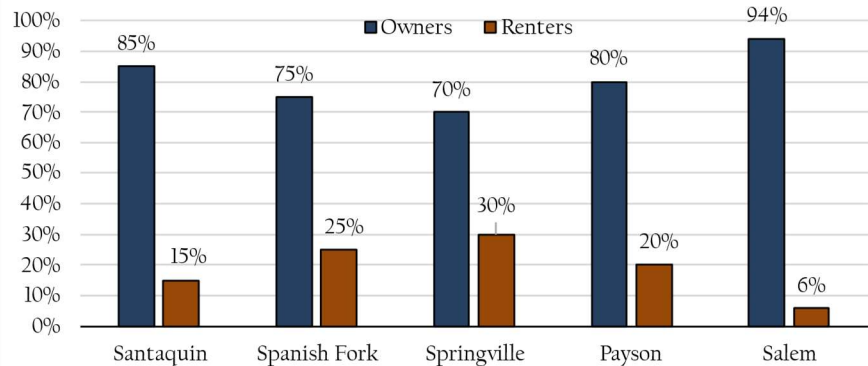
Median Household Value by City*



*Data taken from Zillow.com (7/20/2023)





Owner vs. Renter Occupied Housing by City*



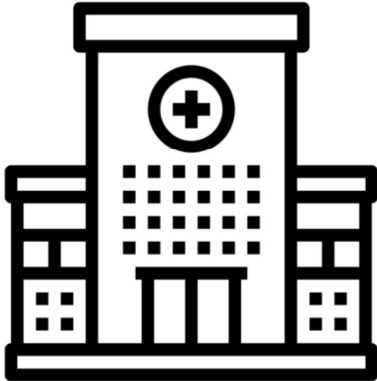


*Data taken from World Population Review.com ((7/27/23)

RECREATIONAL OPPORTUNITIES

RECREATION		
Parks	16	
Park Acreage	79.45	
Playgrounds	6	
Sports Fields/Courts	15	
Ski Resorts within 45 miles	9	
Lakes within 40 miles	6	
ENTERTAINMENT & BUSINESSES		
Parades	2	
Rodeos	2	
Restaurants	11	
Commercial Businesses	77	
Home Based Businesses	208	
Total Businesses	296	

COMMUNITY DEVELOPMENT

<p align="center">BUILDING PERMITS ISSUED</p>	
<p>New Building Permits (Jan-Dec 2021)</p>	
<p>New Residence Single -Family 146</p>	
<p>New Residence Multi -Family 117</p>	
<p>New Commercial 2</p>	
<p>Total Building Department 265</p>	
	<p align="center">CHURCHES</p>
	<p>The Church of Jesus Christ of Latter-Day Saints</p>
	<p>Santaquin Baptist Church</p>
	<p>Christian Life Assembly of God (Payson)</p>
	<p>Payson Bible Church</p>
	<p>San Isidro Mission – Catholic (Elberta)</p>
<p>San Andres Catholic Church (Payson)</p>	
<p align="center">HOSPITALS WITHIN 25 MILES</p>	
<p>Mountain View Hospital (Payson)</p>	
<p>Utah Valley Regional Medical Center (Provo)</p>	
<p>Canyon View Medical Clinic (Santaquin)</p>	
<p>Central Valley Medical Center (Nephi)</p>	
<p>Central Valley Medical Clinic (Santaquin)</p>	
<p>Revere Health (Salem)</p>	
<p>Intermountain Hospital (Spanish Fork)</p>	

PUBLIC WORKS & UTILITIES



CULINARY WATER

Customer Connections	4911
Water Main Line (miles)	88.78
Storage Capacity	3.76MGal

PRE SSURIZED IRRIGATION WATER

Customer Connections	3956
Water Main Line (miles)	76.95
Storage Capacity	187.75 MGal

STORM DRAINAGE

Main Line (miles)	25.5
Number of Manholes	674
Number of Sumps	481



SE WER SYSTEM

Sewer Lines Miles Inspected	70.7
Total Sewer Lines (miles)	70.7
Number of Man -Holes	1656
Sewer Service Connections	4266
Sewer Treatment Location	N. Center St

STREETS & TRANSPORTATION

Miles of Paved Streets	89.04
No. of Street Lights	361
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	15
Patrol Units	8
Calls for Service	7,981
Cases	4,072
Arrests	333
Traffic Accidents	160



*(Jan 1-Dec 31, 2022)

FIRE & EMS PROTECTION **



** (Jan 1-Dec 31, 2022)

Number of Fire Apparatus	11
Number of Ambulances	3
Calls for Service - Fire	176
Structural Fires	28
Brush/Wildland Fires	33
Accidents/Vehicles	93
Smoke/CO Alarms	129
Vehicle Fires	9
Other:	129
Calls for Service - EMS	558
Hospital Transports	236

CITY PERSONNEL

Functional Area	2022	2023	2024	Variance
Administration:				
Full Time	6	9	8	-1
Part Time	8	7	7	0
Seasonal/Volunteer	0	0	0	0
Community Development:				
Full Time	9	10	9	-1
Part Time	3	1	0	-1
Seasonal/Volunteer	0	1	1	0
Community Services:				
Full Time	4	5	5	0
Part Time	46	52	43	-9
Seasonal/Volunteer	60	60	50	-10
Public Safety:				
Full Time	18	18	18	0
Part Time	51	66	64	-2
Seasonal/Volunteer	0	0	0	0
Public Works:				
Full Time	12	14	15	+1
Part Time	2	4	11	+7
Seasonal/Volunteer	11	11	4	-7
Total City Wide:				
Full Time	49	55	55	0
Part Time	110	130	125	-5
Seasonal/Volunteer	71	72	55	-17
Grand Total City Wide:	230	257	235	-22

APPENDIX

Santaquin City

FY 2023-2024 Final Budget

9.00 9.00

Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
GENERAL FUND							
REVENUES:							
TAXES							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$923,344	\$1,056,000	\$1,054,192	\$1,631,680	54.5%	\$ 575,680
10-31-200	PRIOR YEAR PROPERTY TAXES	\$67,012	\$55,000	\$27,556	\$50,000	-9.1%	\$ (5,000)
10-31-300	SALES AND USE TAXES	\$2,607,151	\$2,940,000	\$2,219,945	\$2,996,925	1.9%	\$ 56,925
10-31-350	MASS TRANS-UTA	\$235,231	\$280,000	\$199,988	\$270,000	-3.6%	\$ (10,000)
10-31-351	MASS TRANS-UTA (PASS THRU)	\$3,488	\$3,400	\$2,623	\$3,500	2.9%	\$ 100
10-31-400	MUNICIPAL TAX	\$20,276	\$13,000	\$15,087	\$22,000	69.2%	\$ 9,000
10-31-410	ELECTRICITY FRANCHISE TAX	\$340,814	\$378,000	\$304,432	\$384,175	1.6%	\$ 6,175
10-31-420	TELECOMMUNICATION FRANCHISE TAX	\$30,890	\$31,000	\$24,210	\$33,000	6.5%	\$ 2,000
10-31-430	NATURAL GAS FRANCHISE TAX	\$191,667	\$270,000	\$152,815	\$237,500	-12.0%	\$ (32,500)
10-31-440	CABLE TV FRANCHISE TAX	\$10,640	\$11,000	\$7,559	\$10,100	-8.2%	\$ (900)
10-31-500	MOTOR VEHICLE	\$93,715	\$92,500	\$66,113	\$95,000	2.7%	\$ 2,500
10-31-900	PENALTY & INT ON DELINQ TAXES	\$1,243	\$1,000	\$604	\$1,000	0.0%	\$ -
TOTAL TAXES		\$4,525,471	\$5,130,900	\$4,075,123	\$5,734,880	11.8%	\$ 603,980
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES AND PERMITS	\$6,705	\$7,500	\$5,565	\$6,100	-18.7%	\$ (1,400)
10-32-120	EXCAVATION PERMITS	\$7,400	\$10,000	\$0	\$5,000	-50.0%	\$ (5,000)
10-32-210	BUILDING PERMITS	\$1,820,628	\$718,320	\$376,841	\$562,500	-21.7%	\$ (155,820)
10-32-220	PLANNING & ZONING FEES	\$97,859	\$50,000	\$43,234	\$50,000	0.0%	\$ -
10-32-250	ANIMAL LICENSES	\$1,270	\$1,200	\$1,305	\$1,750	45.8%	\$ 550
TOTAL LICENSES AND PERMITS		\$1,933,861	\$787,020	\$426,945	\$625,350	-20.5%	\$ (161,670)
INTERGOVERNMENTAL REVENUE							
10-33-420	POLICE-CCJJ BRYNE GRANT	\$0	\$1,000	\$0	\$3,500	250.0%	\$ 2,500
10-33-560	CLASS C ROAD FUND ALLOTMENT	\$643,471	\$715,000	\$579,197	\$710,000	-0.7%	\$ (5,000)
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$14,918	\$15,000	\$22,803	\$17,000	13.3%	\$ 2,000
TOTAL INTERGOVERNMENTAL REVENUE		\$669,749	\$731,000	\$602,000	\$730,500	-0.1%	\$ (500)
CHARGES FOR SERVICES							
10-34-240	MISC INSPECTION FEES	\$4,635	\$3,000	\$4,607	\$5,200	73.3%	\$ 2,200
10-34-245	4% INSPECTION FEE	\$137,333	\$140,000	\$49,718	\$75,000	-46.4%	\$ (65,000)
10-34-246	SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS	\$160,650	\$0	\$0	\$0	0.0%	\$ -
10-34-260	D.U.I./SEAT BELT OVERTIME	\$14,528	\$20,000	\$7,728	\$15,000	-25.0%	\$ (5,000)
10-34-430	GARBAGE COLLECTION CHARGES	\$851,369	\$918,974	\$731,834	\$1,040,178	13.2%	\$ 121,204
10-34-430-01	GARBAGE - LANDFILL CREDIT	-\$4,795	\$4,500	-\$2,290	-\$2,700	-160.0%	\$ (7,200)
10-34-431	RECYCLING COLLECTIONS CHARGES	\$148,740	\$160,841	\$125,509	\$224,665	39.7%	\$ 63,824
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$101,789	\$118,478	\$86,797	\$164,632	39.0%	\$ 46,154
10-34-801	VICTIMS ADVOCATE - GENOLA	\$1,566	\$1,566	\$1,175	\$1,566	0.0%	\$ -
10-34-803	GENOLA COURT CLERK	\$10,786	\$10,787	\$8,089	\$10,787	0.0%	\$ -
10-34-805	GENOLA JUDGE SERVICE	\$6,377	\$6,377	\$4,783	\$6,377	0.0%	\$ -
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$5,675	\$5,000	\$4,855	\$5,500	10.0%	\$ 500
10-34-810	SALE OF CEMETERY LOTS	\$50,107	\$55,000	\$36,520	\$55,000	0.0%	\$ -
10-34-830	BURIAL FEES	\$37,900	\$40,000	\$29,400	\$40,000	0.0%	\$ -
10-34-901	LANDFILL MISC CHARGES	\$6,858	\$9,000	\$1,854	\$4,000	-55.6%	\$ (5,000)
10-38-140	POLICE - TRAFFIC SCHOOL	\$2,923	\$14,000	\$2,371	\$3,500	-75.0%	\$ (10,500)
TOTAL CHARGES FOR SERVICES		\$1,536,440	\$1,507,523	\$1,092,949	\$1,648,705	9.4%	\$ 141,182
FINES AND FORFEITURES							
10-35-110	COURT FINES	\$217,954	\$215,000	\$172,374	\$235,000	9.3%	\$ 20,000
10-35-115	PROSECUTOR SPLIT	\$2,172	\$2,100	\$2,125	\$2,500	19.0%	\$ 400
TOTAL FINES AND FORFEITURES		\$220,126	\$217,100	\$174,499	\$237,500	9.4%	\$ 20,400
INTEREST							
10-38-100	INTEREST EARNINGS	\$49,756	\$495,000	\$341,333	\$200,000	-59.6%	\$ (295,000)
10-38-130	SWIMMING POOL INTEREST (PIIF)	\$168	\$200	\$856	\$500	150.0%	\$ 300
TOTAL INTEREST		\$49,924	\$495,200	\$342,189	\$200,500	-59.5%	\$ (294,700)
MISCELLANEOUS REVENUE							
10-38-400	SALE OF FIXED ASSETS	\$8,761	\$1,000	\$1,150	\$2,000	100.0%	\$ 1,000
10-38-900	SUNDRY REVENUES	\$10,419	\$20,000	\$9,727	\$14,000	-30.0%	\$ (6,000)
10-38-910	POLICE - MISC REVENUE	\$3,338	\$3,500	\$3,651	\$4,000	14.3%	\$ 500
10-38-920	POLICE - FINGERPRINTING	\$12,898	\$13,500	\$2,920	\$4,000	-70.4%	\$ (9,500)
10-38-930	POLICE - DONATIONS	\$5,574	\$6,000	\$127	\$0	-100.0%	\$ (6,000)
10-38-940	POLICE - SHIRT SALES	\$1,248	\$0	\$3,796	\$4,000	100.0%	\$ 4,000
10-38-960	INSURANCE REBATES	\$6,360	\$3,000	\$981	\$4,000	33.3%	\$ 1,000
TOTAL MISCELLANEOUS REVENUE		\$48,597	\$47,000	\$22,352	\$32,000	-31.9%	\$ (15,000)
CONTRIBUTIONS AND TRANSFERS							
10-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$454,636	\$0	\$199,310	-56.2%	\$ (255,326)
10-39-909	TRANSFER FROM P.I.	\$300,000	\$200,000	\$225,000	\$300,000	50.0%	\$ 100,000
10-39-910	TRANSFER FROM WATER	\$600,000	\$700,000	\$525,000	\$700,000	0.0%	\$ -
10-39-911	TRANSFER FROM SEWER	\$600,000	\$700,000	\$525,000	\$700,000	0.0%	\$ -
10-39-916	TRANSFER FROM CDA (ADMIN, ENG, INSP COSTS) NEW	\$0	\$0	\$0	\$20,000	100.0%	\$ 20,000

Santaquin City

FY 2023-2024 Final Budget

9,00 9,00

Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
TOTAL CONTRIBUTIONS AND TRANSFERS		\$1,500,000	\$2,054,636	\$1,275,000	\$1,919,310	-6.6%	\$ (135,326)
TOTAL FUND REVENUES		\$10,484,169	\$10,970,379	\$8,011,058	\$11,128,745	1.4%	\$ 158,366
EXPENDITURES:							
<u>LEGISLATIVE</u>							
10-41-120	SALARIES & WAGES (PART TIME)	\$42,025	\$45,472	\$34,788	\$47,008	3.4%	\$ 1,536
10-41-130	EMPLOYEE BENEFITS	\$3,780	\$3,842	\$2,967	\$4,029	4.9%	\$ 187
10-41-230	EDUCATION, TRAINING & TRAVEL	\$12,242	\$13,000	\$7,690	\$12,200	-6.2%	\$ (800)
10-41-240	SUPPLIES	\$5,019	\$3,200	\$537	\$3,150	-1.6%	\$ (50)
10-41-280	TELEPHONE	\$344	\$540	\$405	\$540	0.0%	\$ -
10-41-310 (NEW)	PROFESSIONAL & TECHINCAL	\$0	\$12,000	\$0	\$20,000	66.7%	\$ 8,000
10-41-330	DONATIONS	\$10,643	\$10,600	\$10,543	\$16,100	51.9%	\$ 5,500
10-41-610	OTHER SERVICES	\$15,710	\$8,500	\$6,752	\$12,500	47.1%	\$ 4,000
10-41-612	PUBLIC MEETING BROADCASTING COSTS	\$5,927	\$6,000	\$1,429	\$0	-100.0%	\$ (6,000)
10-41-613	ELECTION	\$27,944	\$0	\$0	\$37,000	100.0%	\$ 37,000
10-41-615	SANTAQUIN CALENDAR	\$9,910	\$10,500	\$5,859	\$7,700	-26.7%	\$ (2,800)
10-41-660	PHOTO CONTEST EXPENSE	\$1,227	\$1,100	\$845	\$1,100	0.0%	\$ -
10-41-670	YOUTH CITY COUNCIL EXPENSE	\$4,725	\$5,000	\$1,734	\$5,000	0.0%	\$ -
TOTAL LEGISLATIVE		\$139,497	\$119,754	\$73,547	\$166,326	38.9%	\$ 46,572
<u>COURT</u>							
10-42-110	SALARIES AND WAGES	\$0	\$0	\$0	\$0	0.0%	\$ -
10-42-120	SALARIES & WAGES (PART TIME)	\$117,987	\$133,636	\$90,737	\$144,552	8.2%	\$ 10,916
10-42-130	EMPLOYEE BENEFITS	\$23,066	\$20,952	\$18,347	\$28,084	34.0%	\$ 7,132
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$1,087	\$500	\$2	\$250	-50.0%	\$ (250)
10-42-230	EDUCATION, TRAINING & TRAVEL	\$1,303	\$2,200	\$1,196	\$3,000	36.4%	\$ 800
10-42-240	SUPPLIES	\$466	\$900	\$639	\$1,000	11.1%	\$ 100
10-42-310	PROFESSIONAL & TECHNICAL	\$4,751	\$10,000	\$2,357	\$6,600	-34.0%	\$ (3,400)
10-42-331	LEGAL - PROSECUTION	\$244,864	\$0	\$0	\$0	0.0%	\$ -
10-42-332	LEGAL - PUBLIC DEFENDER	\$36,770	\$45,000	\$20,131	\$35,000	-22.2%	\$ (10,000)
10-42-610	STATE RESTITUTION	\$71,471	\$75,000	\$54,737	\$82,000	9.3%	\$ 7,000
TOTAL COURT		\$501,765	\$288,188	\$188,145	\$300,487	4.3%	\$ 12,299
<u>ADMINISTRATION</u>							
10-43-110	SALARIES & WAGES	\$313,001	\$332,372	\$236,370	\$324,732	-2.3%	\$ (7,640)
10-43-120 (NEW)	SALARIES & WAGES (PART TIME)	\$0	\$0	\$0	\$18,273	100.0%	\$ 18,273
10-43-130	EMPLOYEE BENEFITS	\$127,205	\$160,886	\$96,567	\$153,666	-4.5%	\$ (7,220)
10-43-140	OVERTIME	\$2,329	\$0	\$397	\$0	0.0%	\$ -
10-43-145	VEHICLE ALLOWANCE	\$15,637	\$16,800	\$12,119	\$16,800	0.0%	\$ -
10-43-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$18,228	\$18,500	\$14,659	\$18,500	0.0%	\$ -
10-43-220	NOTICES, ORDINANCES, PUBLICATION	\$825	\$500	\$16	\$1,900	280.0%	\$ 1,400
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$8,782	\$16,250	\$3,417	\$13,848	-14.8%	\$ (2,402)
10-43-240	SUPPLIES	\$21,096	\$17,000	\$8,462	\$17,175	1.0%	\$ 175
10-43-250	EQUIPMENT MAINTENANCE	\$690	\$3,000	\$2,516	\$3,000	0.0%	\$ -
10-43-260	FUEL	\$2,615	\$3,500	\$981	\$2,000	-42.9%	\$ (1,500)
10-43-280	TELEPHONE	\$2,700	\$2,700	\$2,025	\$2,700	0.0%	\$ -
10-43-310	PROFESSIONAL & TECHNICAL	\$7,259	\$8,800	\$12,777	\$11,250	27.8%	\$ 2,450
10-43-311	ACCOUNTING & AUDITING	\$20,700	\$24,000	\$25,200	\$28,000	16.7%	\$ 4,000
10-43-331	LEGAL	\$121,405	\$350,000	\$279,645	\$350,000	0.0%	\$ -
10-43-480	EMPLOYEE RECOGNITIONS	\$15,039	\$8,500	\$4,747	\$9,000	5.9%	\$ 500
10-43-481	PHOTO CONTEST EXPENSES	\$84	\$0	\$0	\$0	0.0%	\$ -
10-43-482	TEAM APPRECIATION & RECOGNITION PROGRAM	\$5,905	\$8,000	\$727	\$9,300	16.3%	\$ 1,300
10-43-483	EMPLOYEE ENGAGEMENT	\$0	\$9,500	\$7,297	\$17,000	78.9%	\$ 7,500
10-43-501	BANK AND SERVICE CHARGES	\$4,143	\$5,300	\$2,785	\$5,500	3.8%	\$ 200
10-43-510	INSURANCE AND BONDS	\$221,663	\$230,000	\$46,592	\$250,000	8.7%	\$ 20,000
10-43-610	OTHER SERVICES	\$20,080	\$12,000	\$4,347	\$4,500	-62.5%	\$ (7,500)
TOTAL ADMINISTRATION		\$929,387	\$1,227,608	\$761,646	\$1,257,143	2.4%	\$ 29,535
<u>ENGINEERING DEPT</u>							
10-48-110	SALARIES & WAGES	\$238,673	\$153,967	\$90,161	\$183,529	19.2%	\$ 29,562
10-48-120 (NEW)	SALARIES & WAGES (PT)	\$0	\$0	\$0	\$6,341	100.0%	\$ 6,341
10-48-130	EMPLOYEE BENEFITS	\$118,366	\$87,089	\$47,915	\$97,321	11.7%	\$ 10,232
10-48-145	VEHICLE ALLOWANCE	\$8,050	\$0	\$0	\$0	0.0%	\$ -
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$129	\$1,300	\$148	\$1,450	11.5%	\$ 150
10-48-230	EDUCATION, TRAINING & TRAVEL	\$10,233	\$8,500	\$2,582	\$7,550	-11.2%	\$ (950)
10-48-240	SUPPLIES	\$9,079	\$2,200	\$2,124	\$2,500	13.6%	\$ 300
10-48-250	EQUIPMENT MAINTENANCE	\$507	\$2,000	\$124	\$1,500	-25.0%	\$ (500)
10-48-260	FUEL	\$1,734	\$1,800	\$1,142	\$1,800	0.0%	\$ -
10-48-280	TELEPHONE	\$2,591	\$3,700	\$1,260	\$2,700	-27.0%	\$ (1,000)
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$6,438	\$5,000	\$787	\$5,000	0.0%	\$ -
10-48-740	CAPTIAL EQUIPMENT	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$395,801	\$265,556	\$146,245	\$309,691	16.6%	\$ 44,135
<u>GENERAL GOVERNMENT BUILDINGS</u>							
10-51-110	SALARIES & WAGES	\$12,535	\$13,565	\$6,694	\$29,470	117.2%	\$ 15,905
10-51-120	PART TIME SALARIES AND WAGES	\$0	\$17,228	\$14,033	\$52,298	203.6%	\$ 35,070

Santaquin City

FY 2023-2024 Final Budget

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
10-51-130	EMPLOYEE BENEFITS	\$1,138	\$10,416	\$6,008	\$19,584	88.0%	\$ 9,168
10-51-200	CONTRACT LABOR	\$0	\$2,300	\$0	\$0	-100.0%	\$ (2,300)
10-51-240	SUPPLIES	\$2,612	\$3,500	\$6,539	\$7,000	100.0%	\$ 3,500
10-51-270	UTILITIES	\$55,314	\$62,500	\$44,313	\$89,000	42.4%	\$ 26,500
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$42,784	\$53,000	\$39,469	\$56,000	5.7%	\$ 3,000
10-51-480	CHRISTMAS LIGHTS	\$10,961	\$25,000	\$28,965	\$27,000	8.0%	\$ 2,000
10-51-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
TOTAL GENERAL GOVERNMENT BUILDINGS		\$125,344	\$187,509	\$146,022	\$290,352	54.8%	\$ 102,843
<u>POLICE</u>							
10-54-110	SALARIES & WAGES	\$1,046,286	\$1,231,786	\$925,184	\$1,269,822	3.1%	\$ 38,036
10-54-120	SALARIES & WAGES (PART TIME)	\$21,651	\$25,797	\$10,464	\$15,563	-39.7%	\$ (10,234)
10-54-130	EMPLOYEE BENEFITS	\$739,599	\$869,634	\$613,698	\$865,316	-0.5%	\$ (4,318)
10-54-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
10-54-140	OVERTIME	\$66,082	\$65,000	\$59,414	\$75,000	15.4%	\$ 10,000
10-54-145	SURVIVING SPOUSE BENEFIT PROGRAM	\$3,100	\$1,235	\$0	\$1,600	29.6%	\$ 365
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$731	\$850	\$1,015	\$8,200	864.7%	\$ 7,350
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$368	\$0	\$0	\$0	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$8,433	\$11,000	\$5,438	\$12,650	15.0%	\$ 1,650
10-54-240	SUPPLIES	\$28,545	\$40,000	\$12,614	\$35,000	-12.5%	\$ (5,000)
10-54-250	EQUIPMENT MAINTENANCE	\$13,118	\$11,000	\$12,818	\$20,000	81.8%	\$ 9,000
10-54-260	FUEL	\$62,059	\$65,000	\$41,292	\$65,000	0.0%	\$ -
10-54-280	TELEPHONE	\$8,960	\$12,000	\$5,300	\$9,500	-20.8%	\$ (2,500)
10-54-311	PROFESSIONAL & TECHNICAL	\$24,149	\$30,000	\$28,765	\$34,500	15.0%	\$ 4,500
10-54-320	LIQUOR CONTROL	\$0	\$40,000	\$40,000	\$23,000	-42.5%	\$ (17,000)
10-54-330	CRIMES TASK FORCE	\$3,939	\$4,000	\$3,939	\$4,000	0.0%	\$ -
10-54-340	CENTRAL DISPATCH FEES	\$141,714	\$119,057	\$55,697	\$147,500	23.9%	\$ 28,443
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$9,631	\$12,000	\$11,261	\$14,400	20.0%	\$ 2,400
10-54-700	TRAFFIC SCHOOL	\$146	\$0	\$57	\$500	100.0%	\$ 500
10-54-702	COMM ON CRIM & JUV JUST - CCJJ	\$480	\$3,500	\$0	\$3,500	0.0%	\$ -
10-54-704	FINGERPRINTING	\$0	\$0	\$2,771	\$0	0.0%	\$ -
10-54-705	EQUIPMENT ROTATION PROGRAM	\$2,619	\$8,800	\$0	\$9,570	8.8%	\$ 770
10-54-706	K-9 EXPENDITURES	\$8,400	\$5,000	\$353	\$5,000	0.0%	\$ -
10-54-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$28,752	\$12,100	\$5,928	\$0	-100.0%	\$ (12,100)
TOTAL POLICE		\$2,218,762	\$2,567,759	\$1,836,007	\$2,619,621	2.0%	\$ 51,862
<u>STREETS</u>							
10-60-110	SALARIES & WAGES	\$114,394	\$152,368	\$111,295	\$155,392	2.0%	\$ 3,024
10-60-120	SALARIES & WAGES (PART TIME)	\$10,944	\$15,479	\$11,152	\$13,375	-13.6%	\$ (2,104)
10-60-130	EMPLOYEE BENEFITS	\$65,877	\$94,208	\$58,960	\$86,833	-7.8%	\$ (7,375)
10-60-140	OVERTIME	\$1,031	\$700	\$1,009	\$1,200	71.4%	\$ 500
10-60-230	EDUCATION, TRAINING & TRAVEL	\$1,020	\$7,000	\$1,779	\$3,000	-57.1%	\$ (4,000)
10-60-240	SUPPLIES	\$50,867	\$47,000	\$47,964	\$45,000	-4.3%	\$ (2,000)
10-60-250	EQUIPMENT MAINTENANCE	\$20,899	\$20,000	\$13,037	\$20,000	0.0%	\$ -
10-60-260	FUEL	\$11,170	\$15,000	\$12,530	\$16,000	6.7%	\$ 1,000
10-60-270	UTILITIES - STREET LIGHTS	\$61,178	\$70,000	\$41,174	\$60,000	-14.3%	\$ (10,000)
10-60-350	SAFETY - PPE	\$0	\$1,130	\$1,108	\$1,800	59.3%	\$ 670
10-60-351	MASS TRANS (PASS THRU)	\$3,488	\$3,400	\$2,623	\$3,500	2.9%	\$ 100
10-60-360	EQUIPMENT RENTAL (NEW)	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
10-60-485	STREET LIGHTS REPAIR & REPLACE (NEW)	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
10-60-490	STREETS SIGNS REPAIR & REPLACE	\$913	\$6,000	\$6,015	\$7,000	16.7%	\$ 1,000
10-60-495	SIDEWALKS REPAIR & REPLACE	\$7,500	\$10,000	\$10,000	\$10,000	0.0%	\$ -
10-60-740	CAPITAL-VEHICLE & EQUIPMENT	\$46,000	\$0	\$0	\$6,000	100.0%	\$ 6,000
TOTAL STREETS		\$395,281	\$442,285	\$318,644	\$444,100	0.4%	\$ 1,815
<u>SANITATION</u>							
10-62-240	SUPPLIES	\$1,146	\$1,000	\$710	\$1,000	0.0%	\$ -
10-62-260	FUEL	\$6,206	\$6,300	\$3,629	\$0	-100.0%	\$ (6,300)
10-62-311	WASTE PICKUP CHARGES	\$562,573	\$515,000	\$397,631	\$613,000	19.0%	\$ 98,000
10-62-312	RECYCLING PICKUP CHARGES	\$185,980	\$281,000	\$134,089	\$201,000	-28.5%	\$ (80,000)
10-62-610	LANDFILL CLEAN-UP	\$4,280	\$3,500	\$2,216	\$6,000	71.4%	\$ 2,500
TOTAL SANITATION		\$760,184	\$806,800	\$538,275	\$821,000	1.8%	\$ 14,200
<u>BUILDING INSPECTION</u>							
10-68-110	SALARIES & WAGES	\$228,659	\$258,127	\$201,883	\$278,442	7.9%	\$ 20,315
10-68-120	SALARIES & WAGES (PART TIME)	\$20,932	\$13,894	\$88	\$0	-100.0%	\$ (13,894)
10-68-130	EMPLOYEE BENEFITS	\$152,012	\$151,438	\$127,688	\$159,860	5.6%	\$ 8,422
10-68-140	OVERTIME	\$288	\$2,000	\$101	\$400	-80.0%	\$ (1,600)
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIP	\$855	\$2,300	\$729	\$2,300	0.0%	\$ -
10-68-230	EDUCATION, TRAVEL & TRAINING	\$1,940	\$8,100	\$4,355	\$8,100	0.0%	\$ -
10-68-240	SUPPLIES	\$3,925	\$7,700	\$1,191	\$5,000	-35.1%	\$ (2,700)
10-68-250	EQUIPMENT MAINT	\$832	\$2,800	\$2,346	\$4,650	66.1%	\$ 1,850
10-68-260	FUEL	\$4,424	\$4,000	\$2,850	\$4,000	0.0%	\$ -
10-68-280	TELEPHONE	\$3,589	\$3,500	\$2,379	\$3,500	0.0%	\$ -
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$4,640	\$5,000	\$0	\$5,000	0.0%	\$ -
10-68-320	BUILDING PERMIT STATE FEES	\$9,829	\$9,500	\$3,077	\$8,000	-15.8%	\$ (1,500)
TOTAL BUILDING INSPECTION		\$431,924	\$468,359	\$346,687	\$479,252	2.3%	\$ 10,893

Santaquin City
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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
PARKS							
10-70-110	SALARIES & WAGES	\$124,619	\$113,237	\$88,547	\$102,837	-9.2%	\$ (10,400)
10-70-120	SALARIES & WAGES (PART TIME)	\$42,437	\$53,805	\$32,379	\$58,271	8.3%	\$ 4,466
10-70-130	EMPLOYEE BENEFITS	\$77,662	\$73,043	\$46,564	\$54,251	-25.7%	\$ (18,792)
10-70-140	OVERTIME	\$2,727	\$1,300	\$2,720	\$2,900	123.1%	\$ 1,600
10-70-230	EDUCATION, TRAINING & TRAVEL	\$3,556	\$3,400	\$3,348	\$4,000	17.6%	\$ 600
10-70-250	EQUIPMENT MAINTENANCE	\$12,833	\$14,200	\$9,382	\$14,000	-1.4%	\$ (200)
10-70-260	FUEL	\$10,518	\$11,500	\$10,536	\$13,500	17.4%	\$ 2,000
10-70-270	UTILITIES	\$22,027	\$25,000	\$19,131	\$26,000	4.0%	\$ 1,000
10-70-280	TELEPHONE	\$405	\$810	\$405	\$810	0.0%	\$ -
10-70-300	PARKS GROUNDS SUPPLIES	\$53,426	\$46,000	\$24,814	\$41,000	-10.9%	\$ (5,000)
10-70-305	ARBORIST/TREES/LANDSCAPING	\$5,639	\$11,500	\$117	\$5,000	-56.5%	\$ (6,500)
10-70-310	BALLFIELD MAINTENANCE	\$20,568	\$20,000	\$4,085	\$10,000	-50.0%	\$ (10,000)
10-70-311	ARENA MAINTENANCE	\$0	\$0	\$1,646	\$2,500	100.0%	\$ 2,500
10-70-350	SAFETY - PPE	\$0	\$1,130	\$1,045	\$1,800	59.3%	\$ 670
10-70-360	EQUIPMENT RENTAL (NEW)	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
10-70-730	CAPITAL PROJECTS	\$7,500	\$0	\$0	\$0	0.0%	\$ -
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$27,899	\$0	\$0	\$5,000	100.0%	\$ 5,000
TOTAL PARKS		\$411,816	\$374,925	\$244,720	\$346,869	-7.5%	\$ (28,056)
CEMETERY							
10-77-110	SALARIES & WAGES	\$81,680	\$94,662	\$74,369	\$94,375	-0.3%	\$ (287)
10-77-120	SALARIES & WAGES (PART TIME)	\$27,641	\$36,305	\$22,194	\$47,911	32.0%	\$ 11,606
10-77-130	EMPLOYEE BENEFITS	\$53,663	\$57,154	\$36,471	\$48,586	-15.0%	\$ (8,568)
10-77-140	OVERTIME	\$2,166	\$700	\$2,304	\$2,500	257.1%	\$ 1,800
10-77-230	EDUCATION, TRAVEL & TRAINING	\$347	\$600	\$0	\$600	0.0%	\$ -
10-77-240	SUPPLIES-USE 10-77-300	\$370	\$0	\$0	\$0	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$2,394	\$3,550	\$1,061	\$3,000	-15.5%	\$ (550)
10-77-260	FUEL	\$9,260	\$8,500	\$6,594	\$9,500	11.8%	\$ 1,000
10-77-280	TELEPHONE	\$405	\$810	\$405	\$810	0.0%	\$ -
10-77-300	CEMETERY GROUNDS MAINTENANCE	\$8,921	\$7,000	\$2,834	\$8,000	14.3%	\$ 1,000
10-77-620	MONUMENT REPAIRS	\$1,000	\$12,000	\$531	\$6,000	-50.0%	\$ (6,000)
10-77-735	CEMETERY LAND ACQUISITION SET ASIDE	\$0	\$10,000	\$0	\$10,000	0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$6,311	\$0	\$0	\$0	0.0%	\$ -
TOTAL CEMETERY		\$194,156	\$231,281	\$146,765	\$231,281	0.0%	\$ 0
PLANNING & ZONING							
10-78-110	SALARIES & WAGES	\$174,132	\$145,783	\$99,903	\$180,270	23.7%	\$ 34,487
10-78-120	SALARIES & WAGES (PART TIME)	\$20,932	\$3,894	\$88	\$0	-100.0%	\$ (3,894)
10-78-130	EMPLOYEE BENEFITS	\$112,725	\$92,408	\$67,681	\$111,775	21.0%	\$ 19,367
10-78-140	OVERTIME	\$0	\$1,000	\$101	\$0	-100.0%	\$ (1,000)
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$1,800	\$1,450	\$692	\$2,000	37.9%	\$ 550
10-78-220	NOTICE, ORDINANCES & PUBLICATIONS	\$0	\$300	\$0	\$300	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$3,552	\$9,250	\$2,379	\$6,500	-29.7%	\$ (2,750)
10-78-240	SUPPLIES	\$712	\$1,000	\$19	\$1,000	0.0%	\$ -
10-78-280	TELEPHONE	\$540	\$1,080	\$0	\$540	-50.0%	\$ (540)
10-78-310	PROFESSIONAL & TECHNICAL	\$2,000	\$5,000	\$0	\$5,000	0.0%	\$ -
10-78-320	GENERAL PLAN UPDATE	\$74,301	\$10,000	\$4,123	\$0	-100.0%	\$ (10,000)
10-78-330	ACTIVE TRANSPORTATION PLAN	\$2,559	\$0	\$563	\$0	0.0%	\$ -
TOTAL PLANNING & ZONING		\$393,252	\$271,165	\$175,549	\$307,386	13.4%	\$ 36,221
DEBT SERVICE							
10-89-810	DEBT SERVICE - 2020 SALES TAX BOND - PRINCIPLE	\$250,000	\$153,730	\$0	\$270,000	75.6%	\$ 116,270
10-89-820	DEBT SERVICE - 2020 SALES TAX BOND - INTEREST	\$163,730	\$260,000	\$76,865	\$143,330	-44.9%	\$ (116,670)
10-89-830	DEBT SERVICE FEES	\$481	\$2,250	\$1,750	\$1,750	-22.2%	\$ (500)
10-89-840 (NEW)	RE-PAYMENT TO PI FUND	\$0	\$0	\$0	\$210,901	100.0%	\$ 210,901
TOTAL DEBT SERVICE		\$414,211	\$415,980	\$78,615	\$625,981	50.3%	\$ 210,001
TRANSFERS							
10-90-150	CONTRIBUTIONS TO FUND BALANCE	\$0	\$1,348	\$0	\$0	-100.0%	\$ (1,348)
10-90-200	TRANSFER TO CS-SPORTS FUND	\$50,406	\$53,000	\$39,750	\$53,000	0.0%	\$ -
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	\$17,000	\$15,200	\$11,400	\$15,200	0.0%	\$ -
10-90-400	TRANSFER TO CS-LIBRARY FUND	\$103,105	\$115,000	\$86,250	\$80,500	-30.0%	\$ (34,500)
10-90-500	TRANSFER TO CS-SENIORS FUND	\$47,245	\$50,000	\$37,500	\$50,000	0.0%	\$ -
10-90-510	TRANSFER TO CS-ADMINISTRATION FUND	\$196,463	\$200,000	\$150,000	\$200,000	0.0%	\$ -
10-90-520	TRANSFER TO CS-CLASSES FUND	\$53,468	\$69,000	\$51,750	\$65,000	-5.8%	\$ (4,000)
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$90,000	\$155,000	\$90,000	\$120,000	-22.6%	\$ (35,000)
10-90-600	TRANSFER TO ROADS CAPITAL PROJECTS	\$329,000	\$607,500	\$455,625	\$192,000	-68.4%	\$ (415,500)
10-90-700	TRANSFER TO CAPITAL VEH & EQUIP	\$309,500	\$23,000	\$0	\$268,000	1065.2%	\$ 245,000
10-90-800	TRANSFER TO CS-EVENTS FUND	\$66,332	\$100,000	\$75,000	\$100,000	0.0%	\$ -
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$483,789	\$627,260	\$435,375	\$754,300	20.3%	\$ 127,040
10-90-871	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$544,000	\$1,090,659	\$577,994	\$692,391	-36.5%	\$ (398,268)
10-90-882	TRANSFER TO TRANS IMPACT FEE FUND (LOAN)	\$0	\$0	\$0	\$141,763	100.0%	\$ 141,763
10-90-884	TRANSFER TO LBA	\$189,679	\$187,943	\$0	\$188,801	0.5%	\$ 858
TOTAL TRANSFERS		\$2,488,287	\$3,303,210	\$2,057,150	\$2,929,255	-11.3%	\$ (373,955)

Santaquin City

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
TOTAL FUND EXPENDITURES		\$9,799,667	\$10,970,379	\$7,058,018	\$11,128,745	1.4%	\$ 158,366
NET REVENUE OVER EXPENDITURES		\$684,502	\$0	\$953,040	\$0	0.0%	\$ 0
CAPITAL PROJECTS - CAPITAL FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
41-38-100	INTEREST EARNINGS	\$23,451	\$8,300	\$8,380	\$0	-100.0%	\$ (8,300)
41-38-226	STATE GRANTS	\$80,000	\$0	\$0	\$0	0.0%	\$ -
41-38-782	NRCS GRANT - UC DEBRIS BASIN	\$73,432	\$559,000	\$408,656	\$0	-100.0%	\$ (559,000)
41-38-788	NRCS GRANT - 6 ADDITIONAL DEBRIS BASINS	\$0	\$0	\$0	\$400,000	100.0%	\$ 400,000
41-38-790	AMERICAN RESCUE PLAN ACT	\$761,291	\$761,291	\$761,291	\$0	-100.0%	\$ (761,291)
TOTAL MISCELLANEOUS REVENUE		\$938,174	\$1,328,591	\$1,178,326	\$400,000	-69.9%	\$ (928,591)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
41-39-100	TRANSFER FROM GENERAL FUND	\$329,000	\$607,500	\$455,625	\$192,000	-68.4%	\$ (415,500)
41-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$5,397,291	\$0	\$2,239,943	-58.5%	\$ (3,157,348)
41-39-301	MISC PROCEEDS	\$6,094	\$0	\$0	\$39,828	100.0%	\$ 39,828
41-39-303	LOAN FROM PI FUND	\$0	\$4,600,000	\$3,632,991	\$0	-100.0%	\$ (4,600,000)
41-39-304	GRANT PROCEEDS	\$0	\$295,576	\$138,659	\$2,065,000	598.6%	\$ 1,769,424
41-39-322	TRANSFER FROM STORM DRAINAGE FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$335,094	\$10,900,367	\$4,227,274	\$4,536,771	-58.4%	\$ (6,363,596)
TOTAL FUND REVENUES		\$1,273,268	\$12,228,958	\$5,405,601	\$4,936,771	-59.6%	\$ (7,292,187)
EXPENDITURES:							
<u>EXPENDITURES</u>							
41-40-310	CEMETERY EXPANSION	\$1,282	\$0	\$0	\$0	0.0%	\$ -
41-40-700	NEW PUBLIC WORKS BUILDING	\$0	\$0	\$0	\$25,000	100.0%	\$ 25,000
41-40-704	NEW CITY HALL	\$4,547,808	\$8,442,550	\$3,326,648	\$1,526,000	-81.9%	\$ (6,916,550)
41-40-704-001	NEW CITY HALL - LAND ACQUISITION	\$417,190	\$0	\$0	\$0	0.0%	\$ -
41-40-704-002	NEW CITY HALL - ARCHITECTURAL SERVICES	\$106,457	\$300,000	\$23,177	\$14,000	-95.3%	\$ (286,000)
41-40-704-003	NEW CITY HALL - FF&E	\$88,741	\$1,253,076	\$132,947	\$700,000	-44.1%	\$ (553,076)
41-40-705-001	SR TANK & BOOSTER - ENGINEERING	\$23,557	\$0	\$0	\$0	0.0%	\$ -
41-40-706	DEMOLITION OF OLD JR HIGH	\$0	\$7,250	\$7,250	\$428,250	5806.9%	\$ 421,000
41-40-707(NEW)	PUBLIC SAFETY BUILDING REMODEL	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
41-40-740	MAIN STREET PROJECT	\$614,817	\$400,000	\$175,512	\$60,193	-85.0%	\$ (339,807)
41-40-816	NRCS - UT CO DEBRIS BASIN PROJECT	\$302,489	\$0	\$0	\$0	0.0%	\$ -
41-40-816-02	NRCS - 6 ADDITIONAL DEBRIS BASIN PROJECT	\$3,950	\$300,000	\$179,599	\$400,000	33.3%	\$ 100,000
41-40-821	CENTER STREET STORM DRAINAGE	\$40,692	\$0	\$240	\$0	0.0%	\$ -
41-40-823	UTAH JAZZ BASKETBALL COURT	\$14,036	\$0	\$0	\$0	0.0%	\$ -
41-40-824	RELOCATION OF COUNTY LINE	\$0	\$2,000	\$0	\$2,000	0.0%	\$ -
41-40-826	AMERICAN RESCUE PLAN ACT - TRANSFER TO PI FUND	\$25,000	\$1,522,582	\$1,141,936	\$0	-100.0%	\$ (1,522,582)
41-40-827	LANDSCAPE EAST BOOSTER PUMP PARCEL	\$0	\$0	\$0	\$0	0.0%	\$ -
41-40-828	PROSPECTOR VIEW PARK	\$0	\$0	\$83,123	\$0	0.0%	\$ -
41-40-829 (NEW)	PI METER UPGRADE PROEJCT	\$0	\$0	\$0	\$1,690,000	100.0%	\$ 1,690,000
41-43-501	BANK CHARGES & FEES	\$1,500	\$1,500	\$0	\$1,500	0.0%	\$ -
41-90-150	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$39,828	100.0%	\$ 39,828
TOTAL EXPENDITURES		\$6,187,518	\$12,228,958	\$5,070,431	\$4,936,771	-59.6%	\$ (7,292,187)
TOTAL FUND EXPENDITURES		\$6,187,518	\$12,228,958	\$5,070,431	\$4,936,771	-59.6%	\$ (7,292,187)
NET REVENUE OVER EXPENDITURES		-\$4,914,250	\$0	\$335,169	\$0	0.0%	\$ -
CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND							
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
42-39-100	TRANSFER FROM GENERAL FUND	\$309,500	\$23,000	\$0	\$268,000	1065.2%	\$ 245,000
42-39-101	TRANSFER FROM PW CAPITAL HOLDING FUND	\$31,008	\$31,008	\$23,256	\$0	-100.0%	\$ (31,008)
42-39-103	TRANSFER FROM CULINARY WATER FUND	\$0	\$200,000	\$150,000	\$200,000	0.0%	\$ -
42-39-104	TRANSFER FROM SEWER FUND	\$0	\$200,000	\$150,000	\$200,000	0.0%	\$ -
42-39-105	TRANSFER FROM PRESSURIZED IRRIGATION FUND	\$0	\$100,000	\$75,000	\$100,000	0.0%	\$ -
42-39-110	SALE OF SURPLUS VEHICLES	\$56,000	\$50,000	\$52,328	\$114,336	128.7%	\$ 64,336
42-39-120	INTEREST REVENUE	\$769	\$0	\$6,440	\$0	0.0%	\$ -
42-39-200	CONTRIBUTION FROM SURPLUS	\$0	\$554,144	\$0	\$0	-100.0%	\$ (554,144)
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$731,500	\$0	\$0	\$0	0.0%	\$ -
42-39-310	USE 42-30-110 (INSURANCE CLAIMS)	\$7,709	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$1,136,486	\$1,158,152	\$457,024	\$882,336	-23.8%	\$ (275,816)
TOTAL FUND REVENUES		\$1,136,486	\$1,158,152	\$457,024	\$882,336	-23.8%	\$ (275,816)
EXPENDITURES:							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
EXPENDITURES							
42-40-771	LEASE EXPENDITURES	\$303,753	\$0	\$0	\$0	0.0%	\$ -
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$48,703	\$50,563	\$0	\$52,495	3.8%	\$ 1,932
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT	\$58,793	\$60,069	\$60,069	\$0	-100.0%	\$ (60,069)
42-41-058	VEHICLE PURCHASES	\$14,949	\$695,000	\$602,023	\$497,000	-28.5%	\$ (198,000)
42-41-060	EQUIPMENT PURCHASES	\$25,920	\$124,000	\$100,250	\$114,000	-8.1%	\$ (10,000)
42-41-061	FIRE SCBA & ACCESSORIES (7YR ROTATION)	\$23,110	\$24,085	\$24,085	\$25,102	4.2%	\$ 1,016
42-41-063	2021 (9) PIECE EQUIPMENT LEASE PMT	\$0	\$188,071	\$180,128	\$181,675	-3.4%	\$ (6,396)
42-48-200	DEBT SERVICE-INTEREST	\$14,030	\$16,363	\$12,336	\$10,565	-35.4%	\$ (5,799)
42-48-201	DEBT SERVICE - TRUSTEE FEES	\$0	\$0	\$1,500	\$1,500	100.0%	\$ 1,500
42-90-150	CONTRIBUTION TO SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$489,258	\$1,158,152	\$980,391	\$882,336	-23.8%	\$ (275,816)
TOTAL FUND EXPENDITURES		\$489,258	\$1,158,152	\$980,391	\$882,336	-23.8%	\$ (275,816)
NET REVENUE OVER EXPENDITURES		\$647,228	\$0	-\$523,367	\$0	0.0%	\$ (0)
COMPUTER TECHNOLOGY - CAPITAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
43-39-100	TRANS FROM GENERAL FUND	\$90,000	\$155,000	\$90,000	\$120,000	-22.6%	\$ (35,000)
43-39-110	TRANS FROM WATER FUND	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
43-39-120	TRANS FROM SEWER FUND	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
43-39-130	TRANS FROM PI FUND	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
43-39-140	CONTRIBUTION FROM FUND BALANCE	\$0	\$35,000	\$0	\$20,300	-42.0%	\$ (14,700)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$282,000	\$415,000	\$258,750	\$365,300	-12.0%	\$ (49,700)
TOTAL FUND REVENUES		\$282,000	\$415,000	\$258,750	\$365,300	-12.0%	\$ (49,700)
EXPENDITURES:							
EXPENDITURES							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$36,412	\$34,200	\$31,575	\$40,200	17.5%	\$ 6,000
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$18,853	\$19,000	\$7,776	\$15,600	-17.9%	\$ (3,400)
43-40-114	SOCIAL MEDIA ARCHIVE SERVICE CONTRACT	\$3,112	\$4,800	\$5,988	\$7,000	45.8%	\$ 2,200
43-40-115	MUNICODE	\$6,320	\$12,000	\$0	\$11,000	-8.3%	\$ (1,000)
43-40-116	MUNICODE - WEBSITE	\$2,220	\$0	\$2,220	\$0	0.0%	\$ -
43-40-117	MUNICODE - CODIFICATION	\$0	\$0	\$0	\$0	0.0%	\$ -
43-40-118	STAMPLI - AP OCR SOFTWARE	\$9,555	\$8,820	\$5,954	\$9,000	2.0%	\$ 180
43-40-119	PODIUM COMMUNICATION SOFTWARE	\$5,862	\$6,000	\$3,362	\$0	-100.0%	\$ (6,000)
43-40-200	DESKTOP ROTATION EXPENSE	\$9,726	\$13,000	\$22,138	\$9,000	-30.8%	\$ (4,000)
43-40-210	LAPTOP ROTATION EXPENSE	\$29,722	\$40,000	\$10,049	\$22,000	-45.0%	\$ (18,000)
43-40-220	SERVERS ROTATION EXPENSE	\$0	\$15,000	\$0	\$5,000	-66.7%	\$ (10,000)
43-40-230	MISC EQUIPMENT EXPENSE	\$8,646	\$44,380	\$51,393	\$8,500	-80.8%	\$ (35,880)
43-40-240	TELEPHONE & INTERNET	\$39,432	\$41,600	\$38,658	\$54,300	30.5%	\$ 12,700
43-40-300	COPIER CONTRACTS	\$15,804	\$15,500	\$11,656	\$16,500	6.5%	\$ 1,000
43-40-400	PELORUS CONTRACT	\$10,500	\$14,000	\$8,100	\$10,800	-22.9%	\$ (3,200)
43-40-500	MISC SOFTWARE	\$52,435	\$60,000	\$36,648	\$63,000	5.0%	\$ 3,000
43-40-503	NEW EMPLOYEE TECHNOLOGY SETUP	\$7,757	\$10,000	\$3,373	\$6,700	-33.0%	\$ (3,300)
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$12,600	\$14,400	\$0	\$14,700	2.1%	\$ 300
43-40-507	MS OFFICE 365 LICENSES	\$36,385	\$24,000	\$3,265	\$27,000	12.5%	\$ 3,000
43-40-612	EVERBRIDGE CONTRACT	\$2,167	\$3,000	\$0	\$2,500	-16.7%	\$ (500)
43-40-613	FIRE DEPARTMENT SOFTWARE	\$17,436	\$23,300	\$16,042	\$25,500	9.4%	\$ 2,200
43-40-614	PUBLIC WORKS SOFTWARE	\$11,298	\$12,000	\$15,450	\$17,000	41.7%	\$ 5,000
TOTAL FUND EXPENDITURES		\$342,581	\$415,000	\$273,645	\$365,300	-12.0%	\$ (49,700)
TOTAL FUND EXPENDITURES		\$342,581	\$415,000	\$273,645	\$365,300	-12.0%	\$ (49,700)
NET REVENUE OVER EXPENDITURES		-\$60,581	\$0	-\$14,895	\$0	0.0%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							
REVENUES:							
ENTERPRISE REVENUE							
44-39-110	TRANSFERS FROM WATER FUND	\$98,280	\$99,528	\$74,646	\$106,224	6.7%	\$ 6,696
44-39-120	TRANSFERS FROM SEWER FUND	\$96,408	\$97,536	\$73,152	\$104,256	6.9%	\$ 6,720
44-39-130	TRANSFERS FROM PI FUND	\$86,016	\$92,304	\$69,228	\$96,312	4.3%	\$ 4,008
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$0	\$0	\$0	\$52,688	100.0%	\$ 52,688
TOTAL ENTERPRISE REVENUE		\$280,704	\$289,368	\$217,026	\$359,480	24.2%	\$ 70,112
TOTAL FUND REVENUES		\$280,704	\$289,368	\$217,026	\$359,480	24.2%	\$ 70,112
EXPENDITURES:							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
EXPENDITURES							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$31,008	\$31,008	\$23,256	\$0	-100.0%	\$ (31,008)
44-40-911	TRANSFERS TO WATER FUND	\$0	\$193,550	\$94,163	\$0	-100.0%	\$ (193,550)
44-40-920	CONTRIBUTION TO FUND BALANCE	\$0	\$64,810	\$0	\$359,480	454.7%	\$ 294,670
TOTAL EXPENDITURES		\$31,008	\$289,368	\$117,419	\$359,480	24.2%	\$ 70,112
TOTAL FUND EXPENDITURES		\$31,008	\$289,368	\$117,419	\$359,480	24.2%	\$ 70,112
NET REVENUE OVER EXPENDITURES		\$249,696	\$0	\$99,608	\$0	0.0%	\$ -
ROADS - CAPITAL PROJECT FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
45-38-200	GRANT PROCEEDS	\$0	\$0	\$0	\$4,500,000	100.0%	\$ 4,500,000
45-38-201	CORRIDOR PRESERVATION	\$0	\$10,385	\$10,385	\$0	-100.0%	\$ (10,385)
45-38-202(NEW)	REGIONAL TRANSPORTATION STUDIES	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
45-38-205	DEVELOPER PARTNERSHIP PROCEEDS	\$146,000	\$146,000	\$0	\$146,000	0.0%	\$ -
45-38-211	UDOT PARTNERSHIP PROCEEDS	\$0	\$0	\$0	\$753,000	100.0%	\$ 753,000
45-39-100	TRANSFERS FROM GENERAL FUND	\$544,000	\$1,090,659	\$577,994	\$692,391	-36.5%	\$ (398,268)
45-39-110	TRANSFERS FROM WATER FUND	\$0	\$50,000	\$105,001	\$100,000	100.0%	\$ 50,000
45-39-120	TRANSFERS FROM SEWER FUND	\$0	\$50,000	\$105,001	\$100,000	100.0%	\$ 50,000
45-39-141	TRANSFERS FROM TRANS IMPACT FEE FUND	\$390,000	\$28,100	\$128,100	\$0	-100.0%	\$ (28,100)
TOTAL ENTERPRISE REVENUE		\$1,080,000	\$1,375,144	\$926,481	\$6,341,391	361.1%	\$ 4,966,248
TOTAL FUND REVENUES		\$1,080,000	\$1,375,144	\$926,481	\$6,341,391	361.1%	\$ 4,966,248
EXPENDITURES:							
<u>EXPENDITURES</u>							
45-40-200	ROAD MAINTENANCE	\$247,794	\$780,000	\$703,784	\$466,250	-40.2%	\$ (313,750)
45-40-210	PROFESSIONAL SERVICES	\$2,000	\$82,470	\$52,000	\$113,750	37.9%	\$ 31,280
45-40-304	HIGHLAND DRIVE CANYON ROAD	\$77,078	\$0	\$0	\$0	0.0%	\$ -
45-40-306	MAIN STREET WIDENING	\$0	\$0	\$0	\$5,253,000	100.0%	\$ 5,253,000
45-40-307	SR 198/HIGHLAND DR REALIGNMENT	\$13,100	\$5,000	\$2,200	\$5,000	0.0%	\$ -
45-40-315	GRANT MATCHING FUNDS	\$0	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
45-40-881	2018 ROAD BOND PRINCIPAL	\$400,000	\$407,000	\$407,000	\$417,000	2.5%	\$ 10,000
45-40-882	2018 ROAD BOND INTEREST	\$103,244	\$95,673	\$95,674	\$86,391	-9.7%	\$ (9,282)
45-40-900	TRANSFER TO CDA FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$843,216	\$1,375,143	\$1,260,657	\$6,341,391	361.1%	\$ 4,966,248
TOTAL FUND EXPENDITURES		\$843,216	\$1,375,143	\$1,260,657	\$6,341,391	361.1%	\$ 4,966,248
NET REVENUE OVER EXPENDITURES		\$236,784	\$0	-\$334,176	\$0	0.0%	\$ (0)
STORM DRAINAGE - ENTERPRISE FUND							
REVENUES:							
<u>CONTRIBUTIONS AND TRANSFERS</u>							
50-37-100	STORM DRAINAGE FEE REVENUE	\$62,446	\$61,682	\$106,673	\$149,769	142.8%	\$ 88,087
50-37-200	CDBG GRANT FUNDING	\$0	\$0	\$0	\$0	0.0%	\$ -
50-39-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$62,446	\$61,682	\$106,673	\$149,769	142.8%	\$ 88,087
TOTAL FUND REVENUES		\$62,446	\$61,682	\$106,673	\$149,769	142.8%	\$ 88,087
EXPENDITURES:							
<u>EXPENDITURES</u>							
50-40-300	STORM DRAINAGE EXPENSES	\$4,680	\$61,682	\$0	\$0	-100.0%	\$ (61,682)
50-40-760	STORM DRAINAGE MASTER PLAN	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$0	\$0	\$0	\$52,688	100.0%	\$ 52,688
50-40-902	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
50-40-903	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$97,081	100.0%	\$ 97,081
TOTAL FUND EXPENDITURES		\$4,680	\$61,682	\$0	\$149,769	142.8%	\$ 88,087
TOTAL FUND EXPENDITURES		\$4,680	\$61,682	\$0	\$149,769	142.8%	\$ 88,087
NET REVENUE OVER EXPENDITURES		\$57,766	\$0	\$106,673	\$0	0.0%	\$ -
WATER - ENTERPRISE FUND							
REVENUES:							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
ENTERPRISE REVENUE							
51-37-100	WATER SALES	\$1,585,339	\$1,893,112	\$1,404,865	\$1,972,430	4.2%	\$ 79,318
51-37-110	CONTRACTED WATER SALES	\$0	\$600	\$0	\$0	-100.0%	\$ (600)
51-37-175	WATER METERS	\$189,949	\$36,080	\$28,133	\$56,375	56.3%	\$ 20,295
51-37-200	WATER CONNECTION FEES	\$84,521	\$20,000	\$10,750	\$31,250	56.3%	\$ 11,250
51-37-212	CHLORINE SALES	\$4,067	\$4,750	\$2,862	\$4,000	-15.8%	\$ (750)
51-37-300	PENALTIES & FORFEITURES	\$113,264	\$115,000	\$96,069	\$120,000	4.3%	\$ 5,000
TOTAL ENTERPRISE REVENUE		\$1,977,139	\$2,069,542	\$1,542,679	\$2,184,055	5.5%	\$ 114,513
MISCELLANEOUS REVENUE							
51-38-100	INTEREST EARNINGS	\$2,873	\$2,500	\$13,965	\$6,000	140.0%	\$ 3,500
51-38-150	INTEREST/PTIF IN LIEU OF WATER	\$8,910	\$7,000	\$47,552	\$50,000	614.3%	\$ 43,000
51-38-200	CONSTRUCTION WATER	\$15,750	\$4,000	\$1,950	\$6,250	56.3%	\$ 2,250
51-38-900	MISCELLANEOUS	\$42,110	\$44,000	\$28,265	\$30,000	-31.8%	\$ (14,000)
51-38-901	MONEY IN LIEU OF WATER	\$38,200	\$178,000	\$537,150	\$200,000	12.4%	\$ 22,000
TOTAL MISCELLANEOUS REVENUE		\$107,843	\$235,500	\$628,882	\$292,250	24.1%	\$ 56,750
CONTRIBUTIONS AND TRANSFERS							
51-39-100	TRANSFER FROM PW CAP REPAIR & REPLACEMENT	\$0	\$193,550	\$94,163	\$0	-100.0%	\$ (193,550)
51-39-105	TRANSFER FROM CULINARY IMPACT FEE FUND	\$0	\$92,820	\$69,615	\$93,080	0.0%	\$ -
51-39-110	CONTRIBUTIONS FROM SURPLUS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$286,370	\$163,778	\$93,080	-67.5%	\$ (193,290)
TOTAL FUND REVENUES		\$2,084,982	\$2,591,412	\$2,335,338	\$2,569,385	0.0%	\$ (22,027)
EXPENDITURES:							
EXPENDITURES							
51-40-110	SALARIES & WAGES	\$236,138	\$304,432	\$200,909	\$319,846	5.1%	\$ 15,414
51-40-120	SALARIES & WAGES (PART TIME)	\$87,888	\$73,429	\$65,833	\$55,255	-24.8%	\$ (18,174)
51-40-130	EMPLOYEE BENEFITS	\$58,600	\$176,357	\$111,325	\$173,491	-1.6%	\$ (2,866)
51-40-131	UNEMPLOYMENT EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$ -
51-40-140	OVERTIME	\$1,916	\$2,000	\$1,503	\$3,000	50.0%	\$ 1,000
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$2,366	\$2,250	\$2,313	\$2,600	15.6%	\$ 350
51-40-230	EDUCATION, TRAINING & TRAVEL	\$5,211	\$3,000	\$1,824	\$3,500	16.7%	\$ 500
51-40-240	SUPPLIES	\$63,979	\$59,650	\$45,828	\$54,749	-8.2%	\$ (4,901)
51-40-241	UTILITY BILLING PROCESSING FEES	\$27,076	\$27,000	\$21,319	\$28,000	3.7%	\$ 1,000
51-40-242	METERS & MXU'S	\$113,745	\$40,000	\$13,745	\$30,000	-25.0%	\$ (10,000)
51-40-250	EQUIPMENT MAINTENANCE	\$24,933	\$14,000	\$18,306	\$15,000	7.1%	\$ 1,000
51-40-260	FUEL	\$11,140	\$15,000	\$12,333	\$17,538	16.9%	\$ 2,538
51-40-273	UTILITIES	\$59,895	\$85,000	\$51,538	\$65,000	-23.5%	\$ (20,000)
51-40-280	TELEPHONE	\$2,796	\$2,000	\$1,868	\$2,400	20.0%	\$ 400
51-40-300	BUILDING GROUNDS & MAINTENANCE	\$303	\$500	\$0	\$0	-100.0%	\$ (500)
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$9,473	\$15,750	\$38,449	\$66,500	322.2%	\$ 50,750
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$1,975	\$7,500	\$0	\$7,500	0.0%	\$ -
51-40-350	SAFETY - PPE	\$0	\$1,130	\$1,156	\$1,800	59.3%	\$ 670
51-40-360 (NEW)	EQUIPMENT RENTAL	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
51-40-650	DEPRECIATION	\$24,327	\$0	\$0	\$0	0.0%	\$ -
51-40-750	CAPITAL PROJECTS	\$0	\$203,550	\$164,416	\$115,000	-43.5%	\$ (88,550)
51-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$340,766	\$0	\$327,152	-4.0%	\$ (13,614)
51-40-810	DEBT SERVICE	\$0	\$63,240	\$0	\$63,500	0.4%	\$ 260
51-40-820	DEBT SERVICE - INTEREST	\$0	\$29,580	\$29,411	\$29,580	0.0%	\$ -
51-40-825	DEBT SERVICE - TRUSTEE FEES	\$750	\$750	\$125	\$1,750	133.3%	\$ 1,000
51-40-900	TRANSFER TO GENERAL FUNDS	\$600,000	\$700,000	\$525,000	\$700,000	0.0%	\$ -
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$98,280	\$99,528	\$74,646	\$106,224	6.7%	\$ 6,696
51-40-902	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$0	\$50,000	\$105,000	\$100,000	100.0%	\$ 50,000
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
51-40-917	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$0	\$200,000	\$150,000	\$200,000	0.0%	\$ -
TOTAL EXPENDITURES		\$1,494,792	\$2,591,412	\$1,707,465	\$2,569,385	-0.9%	\$ (22,027)
TOTAL FUND EXPENDITURES		\$1,494,792	\$2,591,412	\$1,707,465	\$2,569,385	-0.9%	\$ (22,027)
NET REVENUE OVER EXPENDITURES		\$590,191	\$0	\$627,873	\$0	0.0%	\$ 0
SEWER FUND - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
52-37-100	USER FEE	\$2,343,364	\$2,593,751	\$1,953,457	\$2,742,549	5.7%	\$ 148,798
TOTAL ENTERPRISE REVENUE		\$2,343,364	\$2,593,751	\$1,953,457	\$2,742,549	5.7%	\$ 148,798
MISCELLANEOUS REVENUE							
52-38-100	INTEREST EARNINGS	\$478	\$1,000	\$0	\$0	-100.0%	\$ (1,000)
52-38-900	MISCELLANEOUS	\$0	\$0	\$449	\$500	100.0%	\$ 500
TOTAL MISCELLANEOUS REVENUE		\$478	\$1,000	\$449	\$500	-50.0%	\$ (500)
CONTRIBUTIONS AND TRANSFERS							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
52-38-910	TRANSFER FROM SEWER IMPACT FEE FUND	\$300,000	\$0	\$0	\$511,272	100.0%	\$ 511,272
TOTAL CONTRIBUTIONS AND TRANSFERS		\$300,000	\$0	\$0	\$511,272	100.0%	\$ 511,272
TOTAL FUND REVENUES		\$2,643,842	\$2,594,751	\$1,953,906	\$3,254,321	25.4%	\$ 659,570
EXPENDITURES:							
<u>EXPENDITURES</u>							
52-40-110	SALARIES & WAGES	\$238,481	\$307,131	\$202,685	\$302,470	-1.5%	\$ (4,661)
52-40-120	SALARIES & WAGES (PART TIME)	\$73,063	\$61,704	\$58,893	\$37,710	-38.9%	\$ (23,994)
52-40-130	EMPLOYEE BENEFITS	\$79,063	\$176,720	\$112,559	\$163,594	-7.4%	\$ (13,126)
52-40-140	OVERTIME	\$1,889	\$2,000	\$2,076	\$3,500	75.0%	\$ 1,500
52-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$804	\$1,000	\$502	\$1,550	55.0%	\$ 550
52-40-230	EDUCATION, TRAINING & TRAVEL	\$4,970	\$3,000	\$2,663	\$4,200	40.0%	\$ 1,200
52-40-240	SUPPLIES	\$23,974	\$8,450	\$4,641	\$7,860	-7.0%	\$ (590)
52-40-241	UTILITY BILLING PROCESSING FEES	\$27,111	\$27,000	\$21,568	\$28,000	3.7%	\$ 1,000
52-40-242	METERS & MXU'S	\$113,457	\$50,000	\$31,558	\$30,000	-40.0%	\$ (20,000)
52-40-250	EQUIPMENT MAINTENANCE	\$21,284	\$17,500	\$6,649	\$10,000	-42.9%	\$ (7,500)
52-40-260	FUEL	\$12,399	\$15,000	\$12,022	\$17,569	17.1%	\$ 2,569
52-40-270	UTILITIES	\$5,865	\$5,500	\$5,410	\$7,350	33.6%	\$ 1,850
52-40-280	TELEPHONE	\$2,558	\$2,000	\$2,536	\$2,400	20.0%	\$ 400
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$4,984	\$10,000	\$6,426	\$10,000	0.0%	\$ -
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$90,662	\$89,200	\$58,950	\$89,200	0.0%	\$ -
52-40-350	SAFETY - PPE	\$0	\$1,130	\$1,181	\$1,800	59.3%	\$ 670
52-40-360 (NEW)	EQUIPMENT RENTAL	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
52-40-500	WRF - UTILITIES	\$127,602	\$127,800	\$99,195	\$132,000	3.3%	\$ 4,200
52-40-510	WRF - CHEMICAL SUPPLIES	\$57,857	\$55,500	\$49,969	\$66,700	20.2%	\$ 11,200
52-40-520	WRF - SUPPLIES	\$10,684	\$13,500	\$7,770	\$16,000	18.5%	\$ 2,500
52-40-530	WRF - SOLID WASTE DISPOSAL	\$69,496	\$57,000	\$50,778	\$67,700	18.8%	\$ 10,700
52-40-540	WRF - PERMITS	\$1,485	\$1,500	\$1,708	\$1,800	20.0%	\$ 300
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$29,195	\$30,000	\$31,440	\$30,000	0.0%	\$ -
52-40-650	DEPRECIATION	\$7,786	\$0	\$0	\$0	0.0%	\$ -
52-40-730	CAPITAL PROJECTS	\$2,887	\$10,000	\$0	\$154,500	1445.0%	\$ 144,500
52-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$370,690	\$0	\$344,000	-7.2%	\$ (26,690)
52-40-800	RESERVE FUND DEPOSITS	\$0	\$28,890	\$0	\$28,890	0.0%	\$ -
52-40-810	DEBT SERVICE - PRINCIPAL	\$0	\$0	\$0	\$402,570	100.0%	\$ 402,570
52-40-820	DEBT SERVICE - INTEREST	\$0	\$0	\$0	\$108,702	100.0%	\$ 108,702
52-40-900	TRANSFER TO GENERAL FUND	\$600,000	\$700,000	\$525,000	\$700,000	0.0%	\$ -
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$96,408	\$97,536	\$73,152	\$104,256	6.9%	\$ 6,720
52-40-902	TRANSFER TO ROAD CAPITAL PROJECT FUND	\$0	\$50,000	\$105,001	\$100,000	100.0%	\$ 50,000
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
52-40-920	TRANSFER TO CAPITAL VEHICLE FUND	\$0	\$200,000	\$150,000	\$200,000	0.0%	\$ -
TOTAL EXPENDITURES		\$1,767,964	\$2,594,751	\$1,680,583	\$3,254,321	25.4%	\$ 659,570
TOTAL FUND EXPENDITURES		\$1,767,964	\$2,594,751	\$1,680,583	\$3,254,321	25.4%	\$ 659,570
NET REVENUE OVER EXPENDITURES		\$875,879	\$0	\$273,323	\$0	0.0%	\$ (0)
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							
<u>ENTERPRISE REVENUE</u>							
54-37-100	PI WATER SALES	\$1,208,709	\$1,427,073	\$1,002,922	\$1,408,102	-1.3%	\$ (18,971)
54-37-121	PI METER	\$97,282	\$35,750	\$14,535	\$40,000	11.9%	\$ 4,250
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
54-37-200	PI CONNECTION FEES	\$58,014	\$20,000	\$8,850	\$21,250	6.3%	\$ 1,250
54-38-100	INTEREST EARNINGS	\$9,539	\$55,000	\$63,838	\$5,500	-90.0%	\$ (49,500)
54-38-300	GRANT PROCEEDS	\$0	\$4,000,000	\$4,000,000	\$0		
54-38-900	MISCELLANEOUS	\$3,594	\$4,000	\$900	\$3,500	-12.5%	\$ (500)
TOTAL ENTERPRISE REVENUE		\$1,377,138	\$5,541,823	\$5,091,045	\$1,483,352	-73.2%	\$ (4,058,471)
<u>CONTRIBUTIONS AND TRANSFERS</u>							
54-39-100	TRANSFERS FROM PI IMPACT FEE FUND	\$0	\$280,659	\$380,659	\$775,778	176.4%	\$ 495,119
54-39-105	TRANSFERS FROM CAPITAL PROJECT FUND	\$0	\$1,522,582	\$1,141,936	\$0	-100.0%	\$ (1,522,582)
54-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$7,000,000	\$0	\$568,956	-91.9%	\$ (6,431,044)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$8,803,241	\$1,522,596	\$1,344,734	-84.7%	\$ (7,458,507)
TOTAL FUND REVENUES		\$1,377,138	\$14,345,064	\$6,613,641	\$2,828,086	-80.3%	\$ (11,516,978)
EXPENDITURES:							
<u>EXPENDITURES</u>							
54-40-110	SALARIES & WAGES	\$180,730	\$230,427	\$151,874	\$264,641	14.8%	\$ 34,214
54-40-120	SALARIES & WAGES (PART TIME)	\$51,607	\$45,748	\$40,959	\$43,592	-4.7%	\$ (2,156)
54-40-130	EMPLOYEE BENEFITS	\$91,333	\$133,817	\$82,533	\$144,388	7.9%	\$ 10,571
54-40-140	OVERTIME	\$1,389	\$2,000	\$1,384	\$2,000	0.0%	\$ -
54-40-230	EDUCATION, TRAINING & TRAVEL	-\$841	\$3,000	\$1,270	\$3,100	3.3%	\$ 100

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
54-40-240	SUPPLIES	\$65,560	\$55,300	\$9,427	\$32,315	-41.6%	\$ (22,985)
54-40-241	UTILITY BILLING PROCESSING FEES	\$25,948	\$27,000	\$21,407	\$28,000	3.7%	\$ 1,000
54-40-242	METERS & MXU'S	\$113,457	\$40,000	\$31,481	\$30,000	-25.0%	\$ (10,000)
54-40-250	EQUIPMENT MAINTENANCE	\$19,504	\$14,000	\$5,944	\$10,000	-28.6%	\$ (4,000)
54-40-253	WATER ASSESSMENTS	\$46,620	\$44,713	\$45,592	\$48,000	7.4%	\$ 3,287
54-40-254	TRANSFER TO WATER SSD (WATER RENTAL)	\$40,980	\$45,000	\$41,220	\$43,000	-4.4%	\$ (2,000)
54-40-260	FUEL	\$0	\$0	\$9,966	\$13,438	100.0%	\$ 13,438
54-40-273	UTILITIES	\$111,922	\$121,000	\$79,088	\$105,450	-12.9%	\$ (15,550)
54-40-280	TELEPHONE	\$858	\$2,000	\$270	\$1,800	-10.0%	\$ (200)
54-40-310	PROFESSIONAL & TECHNICAL	\$1,603	\$3,750	\$1,104	\$3,750	0.0%	\$ (0)
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$0	\$7,500	\$0	\$7,500	0.0%	\$ -
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$5,060	\$6,000	\$5,060	\$5,060	-15.7%	\$ (940)
54-40-350	SAFETY - PPE	\$0	\$1,130	\$1,082	\$1,800	59.3%	\$ 670
54-40-360 (NEW)	EQUIPMENT RENTAL	\$0	\$0	\$0	\$5,000	100.0%	\$ 5,000
54-40-749	SR TANK & BOOSTER CAPITAL	\$0	\$3,900,000	\$2,953,869	\$50,000	-98.7%	\$ (3,850,000)
54-40-749.001	SR PARKWAY PIPE UPSIZING CAPITAL PROJECT	\$0	\$85,000	\$0	\$25,000	-70.6%	\$ (60,000)
54-40-750	CAPITAL PROJECTS	\$0	\$10,000	\$0	\$10,000	0.0%	\$ -
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$1,594	\$2,000	\$354	\$2,000	0.0%	\$ -
54-40-790	CONTRIBUTION TO FUND BALANCE	\$0	\$3,606,090	\$0	\$501,650	-86.1%	\$ (3,104,440)
54-40-791	FUTURE CUP WATER SET-ASIDE	\$0	\$50,400	\$0	\$96,312	91.1%	\$ 45,912
54-40-810	DEBT SERVICE	\$0	\$621,518	\$0	\$560,500	-9.8%	\$ (61,018)
54-40-820	DEBT SERVICE - INTEREST	\$107,794	\$217,242	\$217,145	\$215,278	-0.9%	\$ (1,964)
54-40-821	DEBT SERVICE - COST OF ISSUANCE	\$92,930	\$0	\$0	\$0	0.0%	\$ -
54-40-825	DEBT SERVICE - TRUSTEE FEES	\$750	\$3,125	\$3,125	\$3,200	2.4%	\$ 75
54-40-895	LOAN TO CAPITAL PROJECT FUND	\$0	\$4,600,000	\$3,632,991	\$0	-100.0%	\$ (4,600,000)
54-40-900	TRANSFER TO GENERAL FUNDS	\$300,000	\$200,000	\$225,000	\$300,000	50.0%	\$ 100,000
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$86,016	\$92,304	\$69,228	\$96,312	4.3%	\$ 4,008
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$64,000	\$75,000	\$56,250	\$75,000	0.0%	\$ -
54-40-920	TRANSFER TO CAPITAL VEHICLE FUND	\$0	\$100,000	\$75,000	\$100,000	0.0%	\$ -
TOTAL EXPENDITURES		\$1,408,813	\$14,345,064	\$7,762,623	\$2,828,086	-80.3%	\$ (11,516,978)
TOTAL FUND EXPENDITURES		\$1,408,813	\$14,345,064	\$7,762,623	\$2,828,086	-80.3%	\$ (11,516,978)
NET REVENUE OVER EXPENDITURES		-\$31,674	\$0	-\$1,148,982	\$0	0.0%	\$ 0
CULINARY WATER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
55-38-100	INTEREST EARNINGS	\$3,035	\$85,500	\$12,923	\$25,000	-70.8%	\$ (60,500)
55-38-800	IMPACT FEES	\$629,057	\$94,400	\$107,613	\$147,500	56.3%	\$ 53,100
55-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$0	\$0	\$297,500	100.0%	\$ 297,500
TOTAL MISCELLANEOUS REVENUE		\$632,092	\$179,900	\$120,536	\$470,000	161.3%	\$ 290,100
TOTAL FUND REVENUES		\$632,092	\$179,900	\$120,536	\$470,000	161.3%	\$ 290,100
EXPENDITURES:							
<u>EXPENDITURES</u>							
55-40-200	SCADA SYSTEM	\$0	\$15,000	\$0	\$0	-100.0%	\$ (15,000)
55-40-720	IMPACT FEE	\$12,222	\$15,080	\$12,601	\$6,420	-57.4%	\$ (8,660)
55-40-721	NEW WELL DESIGN	\$0	\$0	\$0	\$240,000	100.0%	\$ 240,000
55-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$0	\$0	\$0	0.0%	\$ -
55-40-800	SUMMIT RIDGE REIMBURSEMENT	\$219,218	\$98,000	\$118,389	\$71,500	-27.0%	\$ (26,500)
55-40-801	FOOTHILL BOOSTER REIMBURSEMENT	\$219,480	\$65,000	\$22,420	\$59,000	-9.2%	\$ (6,000)
55-40-820	DEBT SERVICE - INTEREST	\$14,845	\$0	\$0	\$0	0.0%	\$ -
55-40-905	TRANSFER TO CULINARY WATER FUND	\$0	\$92,820	\$69,615	\$93,080	0.3%	\$ 260
55-40-850	DEPRECIATION	\$403,484	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$869,248	\$285,900	\$223,025	\$470,000	64.4%	\$ 184,100
TOTAL FUND EXPENDITURES		\$869,248	\$285,900	\$223,025	\$470,000	64.4%	\$ 184,100
NET REVENUE OVER EXPENDITURES		-\$237,157	-\$106,000	-\$102,489	\$0	0.0%	\$ 106,000
SEWER - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
56-38-100	INTEREST EARNINGS	\$36,603	\$180,000	\$210,690	\$100,000	-44.4%	\$ (80,000)
56-38-800	IMPACT FEES	\$2,296,320	\$353,280	\$380,695	\$637,046	80.3%	\$ 283,766
56-39-100	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$93,442	\$0	\$6,500,000	6856.2%	\$ 6,406,558
56-39-900	TRANS FROM OTHER FUNDS	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$2,332,923	\$626,722	\$591,385	\$7,237,046	1054.7%	\$ 6,610,324
TOTAL FUND REVENUES		\$2,332,923	\$626,722	\$591,385	\$7,237,046	1054.7%	\$ 6,610,324

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
EXPENDITURES:							
<u>EXPENDITURES</u>							
56-40-200	SCADA SYSTEM	\$0	\$15,000	\$0	\$0	-100.0%	\$ (15,000)
56-40-720	IMPACT FEE	\$5,334	\$0	\$0	\$25,774	100.0%	\$ 25,774
56-40-735	CAPITAL FACILITY PLAN UPDATE	\$12,065	\$100,000	\$90,608	\$0	-100.0%	\$ (100,000)
56-40-783	WRF UPGRADE PROJECT	\$0	\$0	\$0	\$6,700,000	100.0%	\$ 6,700,000
56-40-850	DEPRECIATION	\$885,214	\$0	\$0	\$0	0.0%	\$ -
56-40-855	DEBT SERVICE - PAYMENTS	\$0	\$401,409	\$0	\$0	-100.0%	\$ (401,409)
56-40-860	DEBT SERVICE - INTEREST	\$116,967	\$110,313	\$95,439	\$0	-100.0%	\$ (110,313)
56-40-900	TRANSFER TO OTHER FUNDS	\$300,000	\$0	\$0	\$511,272	100.0%	\$ 511,272
TOTAL EXPENDITURES		\$1,319,581	\$626,722	\$186,046	\$7,237,046	1054.7%	\$ 6,610,324
TOTAL FUND EXPENDITURES		\$1,319,581	\$626,722	\$186,046	\$7,237,046	1054.7%	\$ 6,610,324
NET REVENUE OVER EXPENDITURES		\$1,013,342	\$0	\$405,339	\$0	0.0%	\$ (0)
PARK - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
57-38-100	INTEREST	\$15,720	\$45,000	\$42,186	\$18,000	-60.0%	\$ (27,000)
57-38-150	CONTRIBUTIONS FROM FUND BALANCE	\$0	\$1,674,640	\$0	\$277,703	-83.4%	\$ (1,396,937)
57-38-215	GRANT PROCEEDS	\$0	\$60,500	\$0	\$19,000	-68.6%	\$ (41,500)
57-38-800	IMPACT FEES	\$1,806,137	\$305,360	\$268,538	\$477,125	56.3%	\$ 171,765
TOTAL MISCELLANEOUS REVENUE		\$1,821,857	\$2,085,500	\$310,724	\$791,828	-62.0%	\$ (1,293,672)
TOTAL FUND REVENUES		\$1,821,857	\$2,085,500	\$310,724	\$791,828	-62.0%	\$ (1,293,672)
EXPENDITURES:							
<u>EXPENDITURES</u>							
57-40-125	ARENA IMPROVEMENTS	\$0	\$0	\$15,296	\$15,000	100.0%	\$ 15,000
57-40-512	ORCHARD HILLS - BALL FIELD LIGHTS	\$0	\$280,000	\$0	\$350,000	25.0%	\$ 70,000
57-40-514	HARVEST VIEW PARK - PHASE II	\$1,793,319	\$1,550,000	\$1,512,871	\$0	-100.0%	\$ (1,550,000)
57-40-520	TRAIL CONSTRUCTION PROJECT	\$232,355	\$0	\$0	\$100,000	100.0%	\$ 100,000
57-40-720	IMPACT FEE	\$0	\$10,000	\$5,225	\$174,000	164.0%	\$ 164,000
57-40-730	CAPITAL FACILITY PLAN UPDATE	\$19,644	\$70,000	\$30,317	\$0	-100.0%	\$ (70,000)
57-40-733	PROSPECTOR VIEW PARK	\$0	\$135,500	\$0	\$35,000	-74.2%	\$ (100,500)
57-40-733.001 (NEW)	REIMBUSE CP -PROSPECTOR VIEW PARK (22-23)	\$0	\$0	\$0	\$39,828	100.0%	\$ 39,828
57-40-734	CEMETERY IMPROVEMENTS	\$0	\$40,000	\$37,330	\$40,000	0.0%	\$ -
57-40-735 (NEW)	SANTAQUIN ESTATES REIMBURMENT	\$0	\$0	\$0	\$38,000	100.0%	\$ 38,000
57-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$2,045,317	\$2,085,500	\$1,601,038	\$791,828	-62.0%	\$ (1,293,672)
TOTAL FUND EXPENDITURES		\$2,045,317	\$2,085,500	\$1,601,038	\$791,828	-62.0%	\$ (1,293,672)
NET REVENUE OVER EXPENDITURES		-\$223,460	\$0	-\$1,290,314	\$0	0.0%	\$ (0)
PUBLIC SAFETY - IMPACT FEE FUND							
REVENUES:							
<u>MISCELLANEOUS REVENUE</u>							
58-38-100	INTEREST EARNED	\$3,572	\$2,500	\$21,741	\$10,000	300.0%	\$ 7,500
58-38-150	CONTRIBUTION FROM FUND BALANCE	\$0	\$300,000	\$0	\$137,106	-54.3%	\$ (162,894)
58-38-800	IMPACT FEES	\$274,665	\$42,492	\$45,477	\$66,394	56.3%	\$ 23,902
TOTAL MISCELLANEOUS REVENUE		\$278,237	\$344,992	\$67,218	\$213,500	-38.1%	\$ (131,492)
TOTAL FUND REVENUES		\$278,237	\$344,992	\$67,218	\$213,500	-38.1%	\$ (131,492)
EXPENDITURES:							
<u>EXPENDITURES</u>							
58-40-720	IMPACT FEE	\$0	\$0	\$0	\$50,000	100.0%	\$ 50,000
58-40-725	STATION 142 PROJECT	\$0	\$344,992	\$9,150	\$163,500	-52.6%	\$ (181,492)
58-40-730	CAPITAL FACILITY PLAN UPDATE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$0	\$344,992	\$9,150	\$213,500	-38.1%	\$ (131,492)
TOTAL FUND EXPENDITURES		\$0	\$344,992	\$9,150	\$213,500	-38.1%	\$ (131,492)
NET REVENUE OVER EXPENDITURES		\$278,237	\$0	\$58,068	\$0	0.0%	\$ -
TRANSPORTATION - IMPACT FEE FUND							
REVENUES:							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
MISCELLANEOUS REVENUE							
59-38-100	INTEREST EARNED	\$2,491	\$5,500	\$5,551	\$2,000	-63.6%	\$ (3,500)
59-38-200	TRANS FROM GENERAL FUND (Re-Payment of Loan)	\$0	\$0	\$0	\$141,763	100.0%	\$ 141,763
59-38-800	IMPACT FEES	\$316,897	\$61,600	\$108,551	\$96,075	56.0%	\$ 34,475
59-39-200	CONTRIBUTION FROM FUND BALANCE	\$0	\$235,900	\$0	\$51,000	-78.4%	\$ (184,900)
TOTAL MISCELLANEOUS REVENUE		\$319,388	\$303,000	\$114,102	\$290,838	-4.0%	\$ (12,162)
TOTAL FUND REVENUES		\$319,388	\$303,000	\$114,102	\$290,838	-4.0%	\$ (12,162)
EXPENDITURES:							
EXPENDITURES							
59-40-720	IMPACT FEE EXPENSES	\$0	\$0	\$0	\$0	0.0%	\$ -
59-40-730	CAPITAL FACILITY PLAN UPDATE	\$0	\$0	\$0	\$0	0.0%	\$ -
59-40-732	REIMBURSEMENT OF HIGHLAND DR CANYON RD - DA	\$0	\$274,900	\$274,837	\$274,838	0.0%	\$ (62)
59-40-733 (NEW)	REIMBURSEMENT - SANTAQUIN ESTATES	\$0	\$0	\$0	\$16,000	100.0%	\$ 16,000
59-40-900	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
59-40-910	TRANSFER TO ROAD CAPITAL FUND	\$390,000	\$28,100	\$128,100	\$0	-100.0%	\$ (281,000)
TOTAL EXPENDITURES		\$390,000	\$303,000	\$402,937	\$290,838	-4.0%	\$ (12,162)
TOTAL FUND EXPENDITURES		\$390,000	\$303,000	\$402,937	\$290,838	-4.0%	\$ (12,162)
NET REVENUE OVER EXPENDITURES		-\$70,612	\$0	-\$288,835	\$0	0.0%	\$ -
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
60-38-100	INTEREST EARNINGS	\$12,432	\$15,000	\$12,666	\$6,000	-60.0%	\$ (9,000)
60-33-800	IMPACT FEES	\$702,513	\$190,000	\$123,059	\$515,375	171.3%	\$ 325,375
TOTAL MISCELLANEOUS REVENUE		\$714,945	\$205,000	\$135,725	\$521,375	154.3%	\$ 316,375
CONTRIBUTIONS AND TRANSFERS							
60-39-300	BOND PROCEEDS	\$0	\$0	\$0	\$0	0.0%	\$ -
60-39-110	CONTRIBUTION FROM FUND BALANCE	\$0	\$218,159	\$0	\$400,000	83.4%	\$ 181,841
TOTAL CONTRIBUTIONS AND TRANSFERS		\$0	\$218,159	\$0	\$400,000	83.4%	\$ 181,841
TOTAL FUND REVENUES		\$714,945	\$423,159	\$135,725	\$921,375	117.7%	\$ 498,216
EXPENDITURES:							
EXPENDITURES							
60-40-657 (NEW)	WINTER STORAGE PONDS PUMP CAPACITY	\$0	\$0	\$0	\$70,000	100.0%	\$ 70,000
60-40-720	IMPACT FEE	\$8,258	\$5,000	\$2,490	\$5,097	1.9%	\$ 97
60-40-730	CAPITAL FACILITY PLAN UPDATES	\$0	\$0	\$0	\$0	0.0%	\$ -
60-40-800	SUMMIT RIDGE REIMBURSEMENT	\$137,200	\$137,500	\$15,840	\$70,500	-48.7%	\$ (67,000)
60-40-820	DEBT SERVICE - INTEREST	\$59,697	\$0	\$0	\$0	0.0%	\$ -
60-40-850	DEPRECIATION	\$343,500	\$0	\$0	\$0	0.0%	\$ -
60-40-910	TRANSFER TO PRESSURIZED IRRIGATION FUND	\$0	\$280,659	\$380,659	\$775,778	176.4%	\$ 495,119
60-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$548,655	\$423,159	\$398,989	\$921,375	117.7%	\$ 498,216
TOTAL FUND EXPENDITURES		\$548,655	\$423,159	\$398,989	\$921,375	117.7%	\$ 498,216
NET REVENUE OVER EXPENDITURES		\$166,290	\$0	-\$263,264	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
61-33-050	ON LINE REGISTRATIONS	\$1	\$0	\$0	\$0	0.0%	\$ -
61-33-100	CELL TOWER LEASE REVENUE	\$55,258	\$59,000	\$54,557	\$60,000	1.7%	\$ 1,000
61-33-300	SPONSORSHIPS/DONATIONS	\$10,017	\$4,400	\$0	\$0	-100.0%	\$ (4,400)
TOTAL INTERGOVERNMENTAL REVENUE		\$65,276	\$63,400	\$54,557	\$60,000	-5.4%	\$ (3,400)
CHARGES FOR SERVICES							
61-34-150	PARK RENTAL REVENUE	\$6	\$0	\$0	\$0	0.0%	\$ -
61-34-160	BALLFIELD RENTAL	\$0	\$2,000	\$1,256	\$1,550	-22.5%	\$ (450)
61-34-200	SNACK SHACK PROCEEDS	\$4,893	\$9,800	\$556	\$6,800	-30.6%	\$ (3,000)
61-34-300	BASEBALL/SOFTBALL/TEE BALL REVENUE	\$27,733	\$0	\$0	\$0	0.0%	\$ -
61-34-320	TEEBALL REVENUE	\$5	\$0	\$0	\$0	0.0%	\$ -
61-34-450	VOLLEYBALL	\$3,730	\$0	\$0	\$0	0.0%	\$ -
61-34-500	FLAG FOOTBALL	\$7,788	\$0	\$0	\$0	0.0%	\$ -
61-34-550	YOUTH SPORTS	\$0	\$117,600	\$102,345	\$107,000	-9.0%	\$ (10,600)

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61-34-600	ADULT SPORTS	\$8,263	\$11,300	\$10,425	\$13,900	23.0%	\$ 2,600
61-34-650	WRESTLING	\$2,077	\$0	\$0	\$0	0.0%	\$ -
61-34-660	JR JAZZ BASKETBALL	\$16,684	\$0	\$0	\$0	0.0%	\$ -
61-34-675	OUTDOOR RECREATION PROGRAMS	\$0	\$4,850	\$1,562	\$5,400	11.3%	\$ 550
61-34-680	GOLF TOURNAMENTS	\$1,257	\$1,500	\$0	\$0	-100.0%	\$ (1,500)
61-34-685	HEALTH & WELLNESS PROGRAMS	\$0	\$4,400	\$621	\$3,355	-23.8%	\$ (1,045)
61-34-700	YOUTH SOCCER	\$33,917	\$0	\$0	\$0	0.0%	\$ -
61-34-850	NEW PROGRAMS	\$7,644	\$0	\$0	\$0	0.0%	\$ -
61-34-851	CROSS COUNTRY	\$361	\$0	\$0	\$0	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$114,357	\$151,450	\$116,764	\$138,005	-8.9%	\$ (13,445)
CONTRIBUTIONS AND TRANSFERS							
61-39-100	TRANSFER FROM GENERAL FUND	\$50,406	\$53,000	\$39,750	\$53,000	0.0%	\$ -
61-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$7,000	\$0	\$3,314	-52.7%	\$ (3,686)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$50,406	\$60,000	\$39,750	\$56,314	-6.1%	\$ (3,686)
TOTAL FUND REVENUES		\$230,039	\$274,850	\$211,071	\$254,319	-7.5%	\$ (20,531)
EXPENDITURES:							
<u>EXPENDITURES</u>							
61-40-110	SALARIES & WAGES	\$48,661	\$52,246	\$37,252	\$57,426	9.9%	\$ 5,180
61-40-120	SALARIES & WAGES (PART TIME)	\$70,274	\$76,068	\$54,708	\$71,029	-6.6%	\$ (5,039)
61-40-130	EMPLOYEE BENEFITS	\$47,852	\$47,092	\$32,193	\$52,054	10.5%	\$ 4,962
61-40-140	OVERTIME	\$140	\$0	\$442	\$0	0.0%	\$ -
61-40-145	REGISTRATION SOFTWARE	\$4,307	\$0	\$0	\$0	0.0%	\$ -
61-40-146	SPONSORSHIP/DONATION EXPENSE	\$375	\$0	\$0	\$0	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$147	\$0	\$0	\$0	0.0%	\$ -
61-40-240	BASEBALL/SOFTBALL/TBALL SUPPLIES	\$18,093	\$0	\$0	\$0	0.0%	\$ -
61-40-250	EQUIPMENT MAINTENANCE	\$608	\$0	\$0	\$0	0.0%	\$ -
61-40-280	TELEPHONE	\$765	\$0	\$0	\$0	0.0%	\$ -
61-40-300	BUILDINGS & GROUNDS MAINTENANCE	\$296	\$0	\$0	\$0	0.0%	\$ -
61-40-301	BALLFIELD MAINTENANCE	\$78	\$500	\$0	\$0	-100.0%	\$ (500)
61-40-310	PROFESSIONAL & TECHNICAL SERVICES	\$3,675	\$3,000	\$3,022	\$4,020	34.0%	\$ 1,020
61-40-335	MISC SUPPLIES	\$1,684	\$2,154	\$712	\$1,000	-53.6%	\$ (1,154)
61-40-400	TUMBLING/GYMNASTICS	\$0	\$0	\$0	\$0	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$73	\$0	\$0	\$0	0.0%	\$ -
61-40-450	YOUTH VOLLEYBALL	\$1,749	\$0	\$0	\$0	0.0%	\$ -
61-40-480	START SMART	\$14	\$0	\$0	\$0	0.0%	\$ -
61-40-484	SNACK SHACK FOOD	\$5,003	\$8,200	\$1,476	\$4,200	-48.8%	\$ (4,000)
61-40-610	YOUTH SOCCER	\$17,329	\$0	\$0	\$0	0.0%	\$ -
61-40-630	FLAG FOOTBALL	\$2,304	\$0	\$0	\$0	0.0%	\$ -
61-40-650	WRESTLING	\$934	\$0	\$0	\$0	0.0%	\$ -
61-40-660	JR JAZZ BASKETBALL	\$7,897	\$0	\$0	\$0	0.0%	\$ -
61-40-665	YOUTH SPORTS	\$0	\$67,350	\$35,125	\$57,700	-14.3%	\$ (9,650)
61-40-670	ADULT SPORTS	\$3,081	\$4,600	\$4,287	\$3,400	-26.1%	\$ (1,200)
61-40-675	OUTDOOR RECREATION PROGRAMS	\$0	\$2,840	\$867	\$1,640	-42.3%	\$ (1,200)
61-40-680	GOLF TOURNAMENTS	\$1,558	\$0	\$0	\$0	0.0%	\$ -
61-40-685	HEALTH & WELLNESS PROGRAMS	\$0	\$1,800	\$1,460	\$1,350	-25.0%	\$ (450)
61-40-700	FUTURE PROGRAMS	\$3,796	\$0	\$0	\$0	0.0%	\$ -
61-40-701	CROSS COUNTRY	\$302	\$0	\$0	\$0	0.0%	\$ -
61-40-740	CAPITAL VEHICLE & EQUIPMENT	\$5,596	\$9,000	\$9,077	\$500	-94.4%	\$ (8,500)
TOTAL EXPENDITURES		\$246,594	\$274,850	\$180,621	\$254,319	-7.5%	\$ (20,531)
TOTAL FUND EXPENDITURES		\$246,594	\$274,850	\$180,621	\$254,319	-7.5%	\$ (20,531)
NET REVENUE OVER EXPENDITURES		-\$16,555	\$0	\$30,450	\$0	0.0%	\$ 0
COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGES FOR SERVICES</u>							
62-34-100	EASTER EGG EVENT REVENUE	\$900	\$0	\$0	\$0	0.0%	\$ -
62-34-200	COMMUNITY EVENTS	\$0	\$26,000	\$35,957	\$11,200	-56.9%	\$ (14,800)
62-34-205	RODEO REVENUE	\$43,085	\$55,500	\$65,585	\$68,000	22.5%	\$ 12,500
62-34-206	BUCK-A-ROO	\$8,794	\$0	\$0	\$0	0.0%	\$ -
62-34-207	HORSE SHOE REVENUE	\$269	\$0	\$0	\$0	0.0%	\$ -
62-34-230	HOME RUN DERBY	\$553	\$0	\$0	\$0	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$180	\$0	\$0	\$0	0.0%	\$ -
62-34-250	PARADE REVENUE	\$347	\$0	\$0	\$0	0.0%	\$ -
62-34-257	YOUTH DANCE	\$485	\$0	\$0	\$0	0.0%	\$ -
62-34-258	ORCHARD DAYS MISCELLANEOUS	\$9,239	\$10,075	\$9,807	\$8,790	-12.8%	\$ (1,285)
62-34-262	ART SHOW REVENUE	\$478	\$0	\$0	\$0	0.0%	\$ -
62-34-265	SUMMER PASSPORT	\$1,818	\$0	\$0	\$0	0.0%	\$ -
62-34-266	CORNHOLE	\$443	\$0	\$0	\$0	0.0%	\$ -
62-34-267	SMALL EVENT SPONSORSHIPS	\$5,289	\$0	\$0	\$0	0.0%	\$ -
62-34-400	LITTLE MISS	\$1,187	\$1,000	\$619	\$1,000	0.0%	\$ -

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62-34-600	NEW EVENTS REVENUE	\$693	\$0	\$0	\$0	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$73,759	\$92,575	\$111,968	\$88,990	-3.9%	\$ (3,585)
MISCELLANEOUS REVENUE							
62-38-300	FUND RAISER/DRAWING	\$39	\$0	\$0	\$0	0.0%	\$ -
62-38-900	DONATIONS	\$79,014	\$55,000	\$41,634	\$65,000	18.2%	\$ 10,000
TOTAL MISCELLANEOUS REVENUE		\$79,053	\$55,000	\$41,634	\$65,000	18.2%	\$ 10,000
CONTRIBUTIONS AND TRANSFERS							
62-39-100	TRANSFER FROM GENERAL FUND	\$66,332	\$100,000	\$75,000	\$100,000	0.0%	\$ -
62-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$2,184	\$0	\$4,300	96.9%	\$ 2,116
TOTAL CONTRIBUTIONS AND TRANSFERS		\$66,332	\$102,184	\$75,000	\$104,300	2.1%	\$ 2,116
TOTAL FUND REVENUES		\$219,144	\$249,759	\$228,602	\$258,290	3.4%	\$ 8,531
EXPENDITURES:							
EXPENDITURES							
62-40-110	SALARIES & WAGES	\$27,818	\$30,432	\$26,068	\$33,178	9.0%	\$ 2,746
62-40-120	SALARIES & WAGES (PART TIME)	\$0	\$27,585	\$9,887	\$31,935	15.8%	\$ 4,350
62-40-130	EMPLOYEE BENEFITS	\$15,083	\$19,715	\$13,389	\$19,149	-2.9%	\$ (566)
62-40-206	BUCK-A-ROO	\$7,624	\$0	\$0	\$0	0.0%	\$ -
62-40-207	RODEO QUEEN CONTEST	\$1,209	\$0	\$0	\$0	0.0%	\$ -
62-40-240	SUPPLIES	\$162	\$1,000	\$680	\$1,716	71.6%	\$ 716
62-40-245	MISC - ORCHARD DAY EXPENSE	\$6,821	\$65,842	\$67,877	\$53,613	-18.6%	\$ (12,229)
62-40-251	COMMUNITY EVENTS EXPENSE	\$525	\$28,275	\$18,937	\$30,900	9.3%	\$ 2,625
62-40-260	RODEO EXPENSE	\$74,362	\$75,910	\$67,277	\$86,800	14.3%	\$ 10,890
62-40-261	HORSE SHOE CONTEST	\$249	\$0	\$0	\$0	0.0%	\$ -
62-40-270	PERMITS	\$150	\$0	\$0	\$0	0.0%	\$ -
62-40-305	CONCERT IN THE PARK	\$1,289	\$0	\$0	\$0	0.0%	\$ -
62-40-312	HOME RUN DERBY	\$1,510	\$0	\$0	\$0	0.0%	\$ -
62-40-316	CAR SHOW	\$1,903	\$0	\$0	\$0	0.0%	\$ -
62-40-320	ACTIVITIES IN THE PARK	\$480	\$0	\$0	\$0	0.0%	\$ -
62-40-321	ART SHOW	\$472	\$0	\$0	\$0	0.0%	\$ -
62-40-335	FIREWORKS	\$8,000	\$0	\$0	\$0	0.0%	\$ -
62-40-338	PARADE EXPENSE	\$646	\$0	\$0	\$0	0.0%	\$ -
62-40-341	TEEN EVENTS	\$1,238	\$0	\$0	\$0	0.0%	\$ -
62-40-342	SUMMER PASSPORT	\$2,925	\$0	\$0	\$0	0.0%	\$ -
62-40-480	MOVIE IN THE PARK	\$1,572	\$0	\$0	\$0	0.0%	\$ -
62-40-482	LITTLE MISS	\$2,126	\$1,000	\$0	\$1,000	0.0%	\$ -
62-40-483	SPONSORS	\$3,903	\$0	\$0	\$0	0.0%	\$ -
62-40-484	CORNHOLE	\$1,371	\$0	\$0	\$0	0.0%	\$ -
62-40-490	FAMILY NIGHT EXPENSES	\$5,610	\$0	\$0	\$0	0.0%	\$ -
62-40-600	NEW EVENT EXPENSE	\$479	\$0	\$0	\$0	0.0%	\$ -
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$29,984	\$0	\$0	\$0	0.0%	\$ -
62-40-620	FUTURE PROGRAMS	\$1,881	\$0	\$0	\$0	0.0%	\$ -
62-40-800	EASTER EGG EVENT EXPENSE	\$4,374	\$0	\$0	\$0	0.0%	\$ -
62-40-965	SANTAQUIN HOLLYDAYS	\$9,625	\$0	\$0	\$0	0.0%	\$ -
62-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$213,391	\$249,759	\$204,116	\$258,290	3.4%	\$ 8,531
TOTAL FUND EXPENDITURES		\$213,391	\$249,759	\$204,116	\$258,290	3.4%	\$ 8,531
NET REVENUE OVER EXPENDITURES		\$5,753	\$0	\$24,486	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
63-33-200	OTHER DONATIONS	\$2,644	\$2,500	\$2,904	\$3,000	20.0%	\$ 500
63-33-220	ROOF DONATIONS	\$259	\$0	\$0	\$0	0.0%	\$ -
63-38-900	MISC REVENUE	\$12	\$0	\$0	\$0	0.0%	\$ -
63-38-910	GIFT SHOP REVENUE	\$61	\$500	\$75	\$500	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE		\$2,976	\$3,000	\$2,979	\$3,500	16.7%	\$ 500
CONTRIBUTIONS AND TRANSFERS							
63-39-100	TRANSFER FROM GENERAL FUND	\$17,000	\$15,200	\$11,400	\$15,200	0.0%	\$ -
63-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$3,000	\$0	\$3,000	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$17,000	\$18,200	\$11,400	\$18,200	0.0%	\$ -
TOTAL FUND REVENUES		\$19,976	\$21,200	\$14,379	\$21,700	2.4%	\$ 500
EXPENDITURES:							
EXPENDITURES							
63-40-120	SALARIES & WAGES (PART TIME)	\$10,798	\$13,042	\$8,461	\$13,310	2.1%	\$ 268
63-40-130	EMPLOYEE BENEFITS	\$896	\$1,007	\$715	\$1,029	2.2%	\$ 22

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
63-40-220	NOTICES, ORDINANCES, PUBLICATIONS	\$5	\$500	\$0	\$261	-47.8%	\$ (239)
63-40-240	SUPPLIES	\$3,104	\$2,500	\$2,988	\$3,000	20.0%	\$ 500
63-40-300	BLDG & GROUND MAINTENANCE	\$318	\$500	\$28	\$500	0.0%	\$ -
63-40-310	PROFESSIONAL & TECHNICAL SERVICES	\$240	\$0	\$0	\$0	0.0%	\$ -
63-40-650	GIFT SHOP EXPENSES	\$477	\$651	\$48	\$600	-7.8%	\$ (51)
63-40-730	CAPITAL PROJECTS	\$3,950	\$3,000	\$0	\$3,000	0.0%	\$ -
63-90-100	CONTRIBUTION TO FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$ -
TOTAL EXPENDITURES		\$19,788	\$21,200	\$12,240	\$21,700	2.4%	\$ 500
TOTAL FUND EXPENDITURES		\$19,788	\$21,200	\$12,240	\$21,700	2.4%	\$ 500
NET REVENUE OVER EXPENDITURES		\$188	\$0	\$2,139	\$0	0.0%	\$ 0
COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND							
REVENUES:							
<u>REVENUE:</u>							
64-38-800	QUEEN FUNDRAISING REVENUE	\$1,908	\$1,500	\$2,494	\$2,400	60.0%	\$ 900
64-38-900	DONATIONS	\$0	\$900	\$0	\$100	-88.9%	\$ (800)
64-38-950	PAGEANT TICKET SALES	\$3,127	\$1,400	\$1,690	\$1,500	7.1%	\$ 100
64-38-960	LITTLE MISS REVENUE	\$0	\$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		\$13,335	\$12,100	\$10,409	\$12,300	1.7%	\$ 200
TOTAL FUND REVENUES		\$13,335	\$12,100	\$10,409	\$12,300	1.7%	\$ 200
EXPENDITURES:							
<u>EXPENDITURES</u>							
64-40-100	FLOAT EXPENSES	\$253	\$1,500	\$0	\$800	-46.7%	\$ (700)
64-40-200	PAGEANT EXPENSES	\$1,811	\$2,000	\$1,342	\$2,000	0.0%	\$ -
64-40-300	MISS SANTAQUIN SCHOLARSHIPS	\$6,100	\$7,300	\$5,658	\$7,300	0.0%	\$ -
64-40-500	OTHER	\$376	\$800	\$798	\$800	0.0%	\$ -
64-40-600	QUEEN FUND RAISING EXPENSE	\$220	\$0	\$830	\$900	100.0%	\$ 900
64-40-605	DRESSE EXPENSE	\$216	\$500	\$128	\$500	0.0%	\$ -
TOTAL EXPENDITURES		\$8,976	\$12,100	\$8,755	\$12,300	1.7%	\$ 200
TOTAL FUND EXPENDITURES		\$8,976	\$12,100	\$8,755	\$12,300	1.7%	\$ 200
NET REVENUE OVER EXPENDITURES		\$4,359	\$0	\$1,654	\$0	0.0%	\$ -
STORM DRAINAGE IMPACT FEE FUND							
REVENUES:							
<u>REVENUE:</u>							
65-38-100	INTEREST EARNINGS	\$4,542	\$35,200	\$28,432	\$20,000	-43.2%	\$ (15,200)
65-38-800	IMPACT FEE REVENUE	\$380,763	\$61,600	\$65,068	\$96,250	56.3%	\$ 34,650
65-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$1,000,000	\$0	\$1,000,000	0.0%	\$ -
TOTAL REVENUE:		\$385,305	\$1,096,800	\$93,500	\$1,116,250	1.8%	\$ 19,450
TOTAL FUND REVENUES		\$385,305	\$1,096,800	\$93,500	\$1,116,250	1.8%	\$ 19,450
EXPENDITURES:							
<u>EXPENDITURES</u>							
65-40-720	IMPACT FEE EXPENSE	\$0	\$96,800	\$0	\$116,250	20.1%	\$ 19,450
65-40-725	CORE AREA STORM DRAINAGE DESIGN	\$0	\$1,000,000	\$0	\$0	-100.0%	\$ (1,000,000)
65-40-730 (NEW)	EAST BENCH DEBRIS BASINS PROPERTY ACQUISITION	\$0	\$0	\$0	\$1,000,000	100.0%	\$ 1,000,000
TOTAL EXPENDITURES		\$0	\$1,096,800	\$0	\$1,116,250	1.8%	\$ 19,450
TOTAL FUND EXPENDITURES		\$0	\$1,096,800	\$0	\$1,116,250	1.8%	\$ 19,450
NET REVENUE OVER EXPENDITURES		\$385,305	\$0	\$93,500	\$0	0.0%	\$ -
RAP TAX FUND							
REVENUES:							
<u>REVENUE:</u>							
66-38-100	INTEREST EARNINGS	\$657	\$400	\$4,189	\$2,500	525.0%	\$ 2,100
66-38-800	RAP TAX REVENUE	\$110,446	\$110,000	\$88,036	\$127,500	15.9%	\$ 17,500
66-39-100	CONTRIBUTION FROM FUND BALANCE	\$0	\$19,600	\$0	\$0	-100.0%	\$ (19,600)
TOTAL REVENUE:		\$111,103	\$130,000	\$92,226	\$130,000	0.0%	\$ -

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
TOTAL FUND REVENUES		\$111,103	\$130,000	\$92,226	\$130,000	0.0%	\$ -
EXPENDITURES:							
<u>EXPENDITURES</u>							
66-40-720	RAP TAX EXPENSE	\$40,213	\$130,000	\$83,614	\$130,000	0.0%	\$ -
TOTAL EXPENDITURES		\$40,213	\$130,000	\$83,614	\$130,000	0.0%	\$ -
TOTAL FUND EXPENDITURES		\$40,213	\$130,000	\$83,614	\$130,000	0.0%	\$ -
NET REVENUE OVER EXPENDITURES		\$70,890	\$0	\$8,611	\$0	0.0%	\$ -
COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND							
REVENUES:							
<u>REVENUE:</u>							
67-34-150	PARK RENTAL REVENUE	\$4,073	\$3,500	\$1,655	\$4,500	28.6%	\$ 1,000
67-34-152 (NEW)	BUILDING RENTAL REVENUE	\$0	\$0	\$0	\$31,500	100.0%	\$ 31,500
67-34-160	UTAH COUNTY RECREATION GRANT	\$5,829	\$5,800	\$5,970	\$5,800	0.0%	\$ -
67-34-170	HISTORIC PRESERVATION GRANT	\$0	\$0	\$5,000	\$0	0.0%	\$ -
67-34-175	MISC REVENUE	\$371	\$500	\$80	\$15,150	2930.0%	\$ 14,650
67-39-100	TRANSFER FROM GENERAL FUND	\$196,463	\$200,000	\$150,000	\$200,000	0.0%	\$ -
67-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$7,660	\$0	\$0	-100.0%	\$ (7,660)
TOTAL REVENUE:		\$206,736	\$217,460	\$162,705	\$256,950	18.2%	\$ 39,490
TOTAL FUND REVENUES		\$206,736	\$217,460	\$162,705	\$256,950	18.2%	\$ 39,490
EXPENDITURES:							
<u>EXPENDITURES</u>							
67-40-110	SALARIES & WAGES	\$93,630	\$121,344	\$96,114	\$121,235	-0.1%	\$ (109)
67-40-120	SALARIES & WAGES (PART TIME)	\$12,489	\$0	\$3,390	\$18,576	100.0%	\$ 18,576
67-40-130	EMPLOYEE BENEFITS	\$48,522	\$61,297	\$42,172	\$65,631	7.1%	\$ 4,334
67-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$1,224	\$1,500	\$1,092	\$1,555	3.7%	\$ 55
67-40-230	EDUCATION, TRAINING & TRAVEL	\$10,379	\$10,000	\$3,779	\$8,150	-18.5%	\$ (1,850)
67-40-240	SUPPLIES	\$1,557	\$1,119	\$819	\$1,903	70.1%	\$ 784
67-40-250	EQUIPMENT MAINTENANCE	\$632	\$1,500	\$1,498	\$2,000	33.3%	\$ 500
67-40-260	FUEL	\$2,491	\$2,500	\$1,946	\$2,500	0.0%	\$ -
67-40-280	TELEPHONE	\$855	\$1,620	\$1,035	\$1,620	0.0%	\$ -
67-40-300	BUILDINGS & GROUNDS MAINTENANCE	\$57	\$500	\$25	\$250	-50.0%	\$ (250)
67-40-310	PROFESSIONAL & TECHNICAL	\$2,153	\$0	\$429	\$480	100.0%	\$ 480
67-40-610	OTHER SERVICES	\$2,479	\$4,280	\$3,166	\$2,000	-53.3%	\$ (2,280)
67-40-620	HEALTH & WELLNESS INITIATIVE	\$73	\$1,000	\$250	\$15,750	1475.0%	\$ 14,750
67-40-630	OUTDOOR RECREATION INITIATIVE	\$713	\$500	\$40	\$500	0.0%	\$ -
67-40-640	UT CO REC GRANT	\$5,638	\$5,800	\$5,970	\$5,800	0.0%	\$ -
67-40-641	HISTORIC PRESERVATION GRANT	\$10,000	\$1,000	\$0	\$0	-100.0%	\$ (1,000)
67-40-650	CREDIT CARD FEES	\$2,005	\$2,000	\$1,935	\$2,500	25.0%	\$ 500
67-40-730	CAPITAL PROJECTS	\$0	\$0	\$0	\$0	0.0%	\$ -
67-40-740	CAPITAL VEHICLE & EQUIPMENT	\$4,951	\$1,500	\$1,556	\$6,500	333.3%	\$ 5,000
TOTAL EXPENDITURES		\$199,848	\$217,460	\$165,215	\$256,950	18.2%	\$ 39,490
TOTAL FUND EXPENDITURES		\$199,848	\$217,460	\$165,215	\$256,950	18.2%	\$ 39,490
NET REVENUE OVER EXPENDITURES		\$6,888	\$0	-\$2,509	\$0	0.0%	\$ 0
COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND							
REVENUES:							
<u>CHARGES FOR SERVICES</u>							
68-34-700	FUTURE PROGRAMS	\$2,629	\$0	\$0	\$0	0.0%	\$ -
68-34-725	YOUTH ENRICHMENT	\$0	\$5,000	\$2,622	\$16,280	225.6%	\$ 11,280
68-34-730	ADULT ENRICHMENT	\$0	\$3,600	\$2,996	\$2,706	-24.8%	\$ (894)
68-34-800	AEROBICS	\$10,815	\$8,000	\$7,413	\$15,500	93.8%	\$ 7,500
68-34-801	KRAV MAGA	\$7,162	\$0	\$0	\$0	0.0%	\$ -
68-34-803	ARTS & CRAFTS	\$3,867	\$0	\$0	\$0	0.0%	\$ -
68-34-806	PRESCHOOL	\$1,093	\$0	\$0	\$0	0.0%	\$ -
68-34-807	TUMBLING/GYMNASTICS	\$58,800	\$71,500	\$59,118	\$75,500	5.6%	\$ 4,000
68-34-808	KIDS CAMPS/EVENTS	\$122	\$0	\$0	\$0	0.0%	\$ -
68-34-809	MARTIAL ARTS	\$43,991	\$57,500	\$43,965	\$53,000	-7.8%	\$ (4,500)
68-34-810	TENNIS	\$1,843	\$0	\$0	\$0	0.0%	\$ -
68-34-811	YOUTH FISHING	\$868	\$0	\$0	\$0	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$131,191	\$145,600	\$116,115	\$162,986	11.9%	\$ 17,386
<u>CONTRIBUTIONS AND TRANSFERS</u>							
68-39-100	TRANSFER FROM GENERAL FUND	\$53,468	\$69,000	\$51,750	\$65,000	-5.8%	\$ (4,000)

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
68-39-300	CONTRIBUTION FROM FUND BALANCE	\$0	\$1,750	\$0	\$0	-100.0%	\$ (1,750)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$53,468	\$70,750	\$51,750	\$65,000	-8.1%	\$ (5,750)
TOTAL FUND REVENUES		\$184,659	\$216,350	\$167,865	\$227,986	5.4%	\$ 11,636
EXPENDITURES:							
<u>EXPENDITURES</u>							
68-40-110	SALARIES & WAGES	\$27,818	\$30,432	\$23,439	\$29,564	-2.9%	\$ (868)
68-40-120	SALARIES & WAGES (PART TIME)	\$106,289	\$131,307	\$98,753	\$141,920	8.1%	\$ 10,613
68-40-130	EMPLOYEE BENEFITS	\$24,589	\$28,370	\$21,535	\$26,336	-7.2%	\$ (2,034)
68-40-300	MISC SUPPLIES	\$1,325	\$741	\$515	\$1,029	38.9%	\$ 288
68-40-700	FUTURE PROGRAMS	\$3,888	\$0	\$0	\$0	0.0%	\$ -
68-40-725	YOUTH ENRICHMENT	\$0	\$3,700	\$762	\$9,567	158.6%	\$ 5,867
68-40-730	ADULT ENRICHMENT	\$0	\$2,550	\$1,606	\$1,210	-52.5%	\$ (1,340)
68-40-800	AEROBICS	\$1,338	\$1,750	\$668	\$3,360	92.0%	\$ 1,610
68-40-803	ARTS & CRAFTS	\$2,912	\$0	\$0	\$0	0.0%	\$ -
68-40-806	PRESCHOOL	\$192	\$0	\$0	\$0	0.0%	\$ -
68-40-807	TUMBLING/GYMNASTICS	\$9,018	\$14,500	\$12,022	\$13,000	-10.3%	\$ (1,500)
68-40-808	KIDS CAMPS/EVENTS	\$457	\$0	\$0	\$0	0.0%	\$ -
68-40-809	MARTIAL ARTS	\$1,108	\$1,250	\$178	\$500	-60.0%	\$ (750)
68-40-810	TENNIS	\$734	\$0	\$0	\$0	0.0%	\$ -
68-40-811	YOUTH FISHING	\$201	\$0	\$0	\$0	0.0%	\$ -
68-40-850	CAPITAL VEHICLES & EQUIPMENT	\$0	\$1,750	\$0	\$1,500	-14.3%	\$ (250)
TOTAL EXPENDITURES		\$179,868	\$216,350	\$159,478	\$227,986	5.4%	\$ 11,636
TOTAL FUND EXPENDITURES		\$179,868	\$216,350	\$159,478	\$227,986	5.4%	\$ 11,636
NET REVENUE OVER EXPENDITURES		\$4,791	\$0	\$8,387	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND							
REVENUES:							
<u>TAXES</u>							
72-31-100	CURRENT PROPERTY TAXES	\$78,867	\$85,699	\$91,669	\$146,604	71.1%	\$ 60,905
TOTAL TAXES		\$78,867	\$85,699	\$91,669	\$146,604	71.1%	\$ 60,905
<u>MISCELLANEOUS REVENUE</u>							
72-33-600	LIBRARY CLEF FUNDS	\$4,360	\$4,200	\$4,764	\$4,200	0.0%	\$ -
72-38-200	OTHER GRANT REVENUE	\$66,460	\$33,500	\$5,000	\$60,260	79.9%	\$ 26,760
72-38-300	LIBRARY BOARD FUND RAISER	\$3,718	\$3,500	\$7,580	\$3,500	0.0%	\$ -
72-38-800	MISC. FINES/COPIES/SALES/DONAT	\$5,095	\$4,000	\$3,755	\$4,000	0.0%	\$ -
72-38-810	MISC. BOOK SALES	\$8	\$200	\$12	\$200	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$79,641	\$45,400	\$21,111	\$72,160	58.9%	\$ 26,760
<u>CONTRIBUTIONS AND TRANSFERS</u>							
72-39-410	TRANSFER FROM GENERAL FUND	\$103,105	\$115,000	\$86,250	\$80,500	-30.0%	\$ (34,500)
72-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$5,000	\$0	\$2,814	-43.7%	\$ (2,186)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$103,105	\$120,000	\$86,250	\$83,314	-30.6%	\$ (36,686)
TOTAL FUND REVENUES		\$261,612	\$251,099	\$199,030	\$302,078	20.3%	\$ 50,979
EXPENDITURES:							
<u>EXPENDITURES</u>							
72-40-110	SALARIES & WAGES	\$68,374	\$65,594	\$56,906	\$71,614	9.2%	\$ 6,020
72-40-120	SALARIES & WAGES (PART TIME)	\$64,839	\$79,467	\$61,949	\$93,249	17.3%	\$ 13,782
72-40-130	EMPLOYEE BENEFITS	\$25,569	\$35,774	\$21,428	\$38,822	8.5%	\$ 3,048
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$15,005	\$13,000	\$11,925	\$16,370	25.9%	\$ 3,370
72-40-230	EDUCATION, TRAINING & TRAVEL	\$826	\$2,000	\$1,012	\$1,500	-25.0%	\$ (500)
72-40-240	SUPPLIES	\$6,911	\$8,064	\$5,576	\$8,564	6.2%	\$ 500
72-40-310	DATA PROCESSING	\$1,148	\$0	\$0	\$0	0.0%	\$ -
72-40-320	PROGRAMS	\$0	\$3,000	\$1,158	\$6,000	100.0%	\$ 3,000
72-40-600	LIBRARY-CLEF FUNDS	\$3,914	\$4,200	\$4,087	\$4,200	0.0%	\$ -
72-40-730	CAPITAL PROJECTS	\$3,950	\$0	\$0	\$0	0.0%	\$ -
72-40-750	CAPITAL VEHICLES & EQUIPMENT	\$0	\$5,000	\$0	\$0	-100.0%	\$ (5,000)
72-40-760	OTHER GRANT EXPENSES	\$62,763	\$33,500	\$6,006	\$60,260	79.9%	\$ 26,760
72-40-770	LIBRARY BOARD FUND RAISER	\$2,698	\$1,500	\$4,347	\$1,500	0.0%	\$ -
TOTAL EXPENDITURES		\$255,997	\$251,099	\$174,394	\$302,078	20.3%	\$ 50,979
TOTAL FUND EXPENDITURES		\$255,997	\$251,099	\$174,394	\$302,078	20.3%	\$ 50,979
NET REVENUE OVER EXPENDITURES		\$5,616	\$0	\$24,636	\$0	0.0%	\$ (0)
COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND							

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Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
REVENUES:							
CHARGES FOR SERVICES							
75-34-000	MEMBERSHIP DUES	\$450	\$450	\$1,047	\$1,200	166.7%	\$ 750
75-34-200	ELDRED REVENUES	\$4,000	\$2,000	\$1,600	\$1,600	-20.0%	\$ (400)
75-34-300	MEALS	\$10,485	\$9,500	\$7,033	\$9,600	11%	\$ 100
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$8,813	\$7,850	\$5,560	\$7,850	0.0%	\$ -
75-34-500	CLASSES	\$0	\$100	\$0	\$0	-100.0%	\$ (100)
75-34-510	EVENTS	\$665	\$500	\$1,379	\$500	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$24,412	\$20,400	\$16,618	\$20,750	1.7%	\$ 350
MISCELLANEOUS REVENUE							
75-38-100	INTEREST EARNINGS	\$61	\$40	\$336	\$200	400.0%	\$ 160
75-38-900	SUNDRY	\$320	\$150	\$0	\$0	-100.0%	\$ (150)
TOTAL MISCELLANEOUS REVENUE		\$381	\$190	\$336	\$200	5.3%	\$ 10
CONTRIBUTIONS AND TRANSFERS							
75-39-100	TRANSFER FROM GENERAL FUND	\$47,245	\$50,000	\$37,500	\$50,000	0.0%	\$ -
75-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$1,369	\$0	\$6,792	396.1%	\$ 5,423
TOTAL CONTRIBUTIONS AND TRANSFERS		\$47,245	\$51,369	\$37,500	\$56,792	10.6%	\$ 5,423
TOTAL FUND REVENUES		\$72,039	\$71,959	\$54,455	\$77,742	8.0%	\$ 5,783
EXPENDITURES:							
EXPENDITURES							
75-40-110 (NEW)	SALARIES & WAGES	\$0	\$0	\$0	\$9,953	100.0%	\$ 9,953
75-40-120	SALARIES & WAGES (PART TIME)	\$35,815	\$47,495	\$26,703	\$39,744	-16.3%	\$ (7,751)
75-40-130	EMPLOYEE BENEFITS	\$3,251	\$4,014	\$2,419	\$8,695	116.6%	\$ 4,681
75-40-200	EDUCATION, TRAVEL, TRAINING	\$274	\$500	\$0	\$0	-100.0%	\$ (500)
75-40-210	MEMBERSHIPS	\$406	\$100	\$68	\$0	-100.0%	\$ (100)
75-40-240	SUPPLIES	\$998	\$1,000	\$721	\$1,500	50.0%	\$ 500
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$87	\$0	\$0	\$0	0.0%	\$ -
75-40-260	FUEL	\$0	\$0	\$409	\$0	0.0%	\$ -
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$710	\$500	\$0	\$0	-100.0%	\$ (500)
75-40-310	EVENTS	\$732	\$500	\$1,753	\$500	0.0%	\$ -
75-40-320	CLASSES	-\$72	\$100	\$0	\$0	-100.0%	\$ (100)
75-40-480	FOOD	\$17,584	\$15,000	\$12,918	\$15,000	0.0%	\$ -
75-40-482	ELDRED FUND EXPENSES	\$0	\$2,000	\$138	\$1,600	-20.0%	\$ (400)
75-40-630	OTHER SERVICES	\$967	\$750	\$465	\$750	0.0%	\$ -
TOTAL EXPENDITURES		\$60,753	\$71,959	\$45,595	\$77,742	8.0%	\$ 5,783
TOTAL FUND EXPENDITURES		\$60,753	\$71,959	\$45,595	\$77,742	8.0%	\$ 5,783
NET REVENUE OVER EXPENDITURES		\$11,286	\$0	\$8,860	\$0	0.0%	\$ (0)
FIRE - SPECIAL REVENUE FUND							
REVENUES:							
INTERGOVERNMENTAL REVENUE							
76-33-405	EMT STATE GRANT	\$4,603	\$3,000	\$11,360	\$5,708	90.3%	\$ 2,708
76-33-450	FIRE STATE GRANT	\$0	\$3,000	\$10,000	\$0	-100.0%	\$ (3,000)
76-33-455	WILDLAND FIRE GRANT	\$0	\$11,500	\$0	\$0	-100.0%	\$ (11,500)
76-33-470	MISC GRANT REVENUE	\$0	\$0	\$0	\$0	0.0%	\$ -
76-34-300	EMPG GRANT REVENUE	\$12,750	\$10,000	\$12,036	\$12,000	20.0%	\$ 2,000
TOTAL INTERGOVERNMENTAL REVENUE		\$17,353	\$27,500	\$33,396	\$17,708	-35.6%	\$ (9,792)
CHARGES FOR SERVICES							
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$1,900	\$1,900	\$3,365	\$1,900	0.0%	\$ -
76-34-260	FIRE PERMIT FEES	\$60	\$0	\$0	\$1,000	100.0%	\$ 1,000
76-34-270	COUNTY FIRE FEES	\$4,082	\$2,500	\$17,532	\$10,000	300.0%	\$ 7,500
76-34-275 (NEW)	COUNTY EMS FEES	\$0	\$0	\$0	\$10,000	100.0%	\$ 10,000
76-34-290	WILDLAND FIRE REVENUE	\$207,901	\$139,500	\$36,187	\$80,000	-42.7%	\$ (59,500)
76-34-400	CERT REGISTRATION	\$0	\$350	\$0	\$0	-100.0%	\$ (350)
76-34-900	AMBULANCE FEES	\$239,781	\$245,000	\$172,613	\$250,000	2.0%	\$ 5,000
TOTAL CHARGES FOR SERVICES		\$453,723	\$389,250	\$229,697	\$352,900	-9.3%	\$ (36,350)
MISCELLANEOUS REVENUE							
76-38-100	INTEREST EARNINGS	\$3,998	\$0	\$0	\$0	0.0%	\$ -
76-38-850	CLASS REGISTRATION REVENUE	\$0	\$12,000	\$18,900	\$12,000	0.0%	\$ -
76-38-900	MISC REVENUE	\$18,634	\$5,000	\$15,217	\$5,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$22,632	\$17,000	\$34,117	\$17,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS							
76-39-100	TRANSFER FROM GENERAL FUND	\$483,789	\$627,260	\$435,375	\$754,300	20.3%	\$ 127,040
76-39-990	CONTRIBUTION FROM FUND BALANCE	\$0	\$212,618	\$0	\$52,000	-75.5%	\$ (160,618)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$483,789	\$839,878	\$435,375	\$806,300	-4.0%	\$ (33,578)

Santaquin City
 FY 2023-2024 Final Budget

9.00 9.00

Account Number	Description	Actuals (2021-2022)	Revised Budget (2022-2023)	Actuals (2022-2023) 75% Thru Yr.	Projected Budget (2023-2024)	%Chg.	\$ Chg.
TOTAL FUND REVENUES		\$977,497	\$1,273,628	\$732,586	\$1,193,908	-6.3%	\$ (79,720)
EXPENDITURES:							
<u>FIRE PROTECTION</u>							
76-57-110	SALARIES & WAGES	\$99,254	\$107,688	\$82,385	\$123,771	14.9%	\$ 16,083
76-57-120	SALARIES & WAGES (PART TIME)	\$439,419	\$567,776	\$367,944	\$610,593	7.5%	\$ 42,817
76-57-130	EMPLOYEE BENEFITS	\$95,937	\$102,528	\$82,730	\$134,191	30.9%	\$ 31,663
76-57-132	EMPLOYEE RECOGNITIONS	\$3,970	\$5,000	\$4,942	\$5,000	0.0%	\$ -
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIPS	\$3,534	\$7,000	\$8,063	\$7,000	0.0%	\$ -
76-57-211	EMS BILLING SERVICES EXPENSE	\$2,513	\$500	\$445	\$2,000	300.0%	\$ 1,500
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$7,334	\$13,500	\$6,614	\$14,400	6.7%	\$ 900
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$11,645	\$11,500	\$6,598	\$13,000	13.0%	\$ 1,500
76-57-240	FIRE-SUPPLIES	\$23,218	\$18,000	\$27,842	\$20,303	12.8%	\$ 2,303
76-57-242	EMS-SUPPLIES	\$42,785	\$45,000	\$28,005	\$45,000	0.0%	\$ -
76-57-243 (NEW)	FIRE PREVENTION	\$0	\$0	\$0	\$7,100	100.0%	\$ 7,100
76-57-244	UNIFORMS	\$12,585	\$9,000	\$4,377	\$9,000	0.0%	\$ -
76-57-246	EMERGENCY MANAGEMENT	\$8,362	\$5,000	\$3,955	\$2,500	-50.0%	\$ (2,500)
76-57-246-001 (NEW)	EMERGENCY MANAGEMENT - FLOOD MITIGATION	\$0	\$46,760	\$9,327	\$5,000	-89.3%	\$ (41,760)
76-57-247	COVID-19 RELATED EXPENSES	\$458	\$0	\$0	\$0	0.0%	\$ -
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$24,256	\$30,208	\$7,867	\$20,000	-33.8%	\$ (10,208)
76-57-252	EMS - EQUIPMENT MAINTENANCE	\$7,724	\$20,000	\$2,113	\$16,000	-20.0%	\$ (4,000)
76-57-260	FUEL	\$24,376	\$30,000	\$11,855	\$20,000	-33.3%	\$ (10,000)
76-57-280	TELEPHONE	\$2,862	\$5,050	\$3,018	\$5,050	0.0%	\$ -
76-57-300	STATE MEDICAID ASSESSMENT	\$7,989	\$10,000	\$7,038	\$11,000	10.0%	\$ 1,000
76-57-310 (NEW)	PROFESSIONAL & TECHNICAL	\$0	\$0	\$0	\$12,000	100.0%	\$ 12,000
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$1,000	\$1,500	\$0	\$4,000	166.7%	\$ 2,500
76-57-700	WILDLAND EXPENDITURES	\$21,581	\$37,500	\$7,389	\$35,000	-6.7%	\$ (2,500)
76-57-702	WILDLAND PPE/GRANT	\$0	\$11,500	\$0	\$0	-100.0%	\$ (11,500)
76-57-705	EMPG GRANT EXPENSE	\$0	\$10,000	\$0	\$0	-100.0%	\$ (10,000)
76-57-740	FIRE - CAPITAL VEHICLES & EQUIPMENT	\$73,208	\$157,618	\$129,673	\$52,000	-67.0%	\$ (105,618)
76-57-741	FIRE - PPE ROTATION	\$18,006	\$18,000	\$10,383	\$20,000	11.1%	\$ 2,000
76-57-742	EMS - CAPITAL VEHICLES & EQUIPMENT	\$240	\$3,000	\$0	\$0	-100.0%	\$ (3,000)
76-57-750	CAPITAL PROJECTS	\$11,724	\$0	\$0	\$0	0.0%	\$ -
TOTAL FIRE PROTECTION		\$943,980	\$1,273,628	\$812,562	\$1,193,908	-6.3%	\$ (79,720)
TOTAL FUND EXPENDITURES		\$943,980	\$1,273,628	\$812,562	\$1,193,908	-6.3%	\$ (79,720)
NET REVENUE OVER EXPENDITURES		\$33,517	\$0	-\$79,976	\$0	0.0%	\$ (0)

RESOLUTION No. 06-01-2023

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 periodic 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 Treasurer at the submittal of an application or request for action for which the fee has been designated herein:



FEE SCHEDULE

June 06, 2023

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

Development

Annexation Application¹⁰

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

Concept Review - \$400.00

Subdivisions

Preliminary (up to 2 reviews)

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

Final (up to 2 reviews)

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

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

Lot Line Adjustment Review - \$150.00

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

Plat approval extension request - \$200.00

Condominium Plat Review - \$1,000

Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$600.00

Multi Family Residential Site Plan Review - \$600.00

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

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

developments making alterations to site features requiring review by staff. Appeals Authority Application - \$200.00

Street Vacation⁸ - \$800.00

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

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

Street Lights

General Fees

Wire installation - \$ 1,100.00 per light (assumes 300 feet of wire to be installed. Differences based on actual installation will be refunded or billed to the developer.

Trenching (where none provided) - \$ 18.00 per ft

Local / Collector Streets

Lights - \$ 1,967.00 each

Installation - \$2,800.00 each

6/3 TC Wire – current market price

2" Conduit– \$ 4.50 per ft

Arterial Streets

Lights - \$6,650.00 each

Basic installation - \$4,000.00

6/3 TC wire – current market price

2" Conduit– \$4.50 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) - \$ 1,050.00 each

Oversized Combo (street/stop sign) - \$ 1,150.00 each

Street or Stop Sign only - \$ 850.00 each

Oversized Street or Stop sign only - \$ 950.00 each

Specialty Sign (Spd Limit, Child @ Play, etc.) - \$ 450.00 each

Zoning

Rezoning Request - \$400.00

Agriculture Protection Request - \$300.00

Conditional Use Permit Request - \$175.00

Ordinance Text Change Request - \$400.00

Special Event Permit Request - \$25.00

Permanent Sign Permit – as per Building fees

Temporary Sign Permit - \$30.00

Business Licenses

Initial Commercial License - \$75.00

Initial Home Occupation License - \$50.00

Temporary Business License - \$50.00

Annual Liquor License - \$100.00

Annual License Renewal Fee - \$35.00

Renewal Late Fee Penalty¹² – \$20.00

Annual Hobby Kennel Fee - \$50.00

Annual Residential Kennel Fee - \$100.00

Annual Commercial Kennel Fee - \$250.00

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

Building

Permit Tracking Fee - \$70.00

Building Permit & Inspection Fees – Determined by Structure

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

Plan Check Fee – 65% of building permit fee

Second Plan Check Fee (and subsequent reviews) – 50% of the initially calculated plan check fee

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

Water Impact Fee¹⁹

Units of Measure	Equivalency	Impact Fee
¾" Meter	1.00	\$1,180.00
¾ or 1" Meter	1.00	\$1,180.00

1 1/2"	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 Fee²⁷ - \$5,000.00/AF

Pressurized Irrigation Impact Fee¹⁸ - \$4,123.00

Storm Drain Impact Fee - \$770.00²³

Sewer Impact Fee:

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

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

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

Detached Accessory Dwelling Unit Fee - \$3,974.00 per unit

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

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

Transportation Impact Fee²⁴ – 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)

3/4" service - \$ 176.00 (not available for PI)

1" service - \$ 255.00

1 1/2" 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

3/4" & 1" - \$250.00

1-1/2" & 2" - \$450.00

Culinary Water Meter Install –

3/4" & 1" - \$ 250.00

1-1/2" & Larger - \$450.00

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 - \$75.00 (for the 2nd building re-inspection)

Re-Inspection fee - \$150.00 (for the 3rd and subsequent building re-inspections)

Landscaping Bonds

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

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

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

Water for Construction

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

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

Water Hydrant Meter Deposit - \$1,000.00¹⁶

Construction in City Right-of-Way⁴

0-2 Years since Resurfacing

Summer Permit Fee - \$3,000.00, plus \$20 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

Summer Permit Fee - \$2,500.00, plus \$15 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

Summer Permit Fee - \$2,000.00, plus \$10 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available²¹

Base Rate²⁵ - \$27.40 per month

Usage Rate:

0 – 4,000 gallons²⁵ - \$0.65 per thousand gallons

4,001 – 8,000 gallons²⁵ - \$0.98 per thousand gallons

8,001 – 12,000 gallons²⁵ - \$1.30 per thousand gallons

12,001 – 50,000 gallons²⁵ - \$2.38 per thousand gallons

50,001 – 100,000 gallons²⁵ - \$2.58 per thousand gallons

100,001+ - \$2.81 per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate²⁶ per month \$18.54 (1")

\$27.53 (1.5" or larger)

Usage Rate:

0 – 25,000 gallons²⁵ - \$0.83 per thousand gallons

25,001 – 45,000 gallons²⁵ - \$0.85 per thousand gallons

45,001 – 65,000 gallons²⁵ - \$0.87 per thousand gallons

65,001 – 100,000 gallons²⁵ - \$0.93 per thousand gallons

100,001+ gallons²⁵ - \$0.97 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - \$42.07 per month

Per 1000 gallons¹³ - \$0.92 (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$200.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

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

Meter Install Reschedule Fee - \$75.00

Storm Drainage Monthly Rates¹³ \$2.60

Waste Removal

Monthly Rates¹³ \$15.53 per container

Recycling Rates \$8.85 per container²²

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

Landfill Rates

Contractors Disposing of Construction Site Materials

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

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

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

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

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

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

Cemetery²⁰

Plot Sales

Resident - \$600.00 per plot¹

Non-Resident - \$1,200.00 per plot¹

Flush Mount Designated Plots:

Resident - \$500.00 per plot¹

Non-Resident - \$1,000.00 per plot¹

½ – Size or Infant Locations³

Resident - \$250.00

Non-Resident - \$500.00

¼ – Size or Cremation Locations

Resident - \$200.00

Non-Resident - \$400.00

Opening and Closing Fees

Resident

Single Depth - \$350.00

Double Depth 1st Burial - \$700.00

2nd Burial - \$350.00

Non-Resident

Single Depth - \$700.00

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

2nd Burial - \$700.00

Infant³

Resident - \$200.00

Non-Resident - \$400.00

Cremation³

Resident - \$150.00

Non-Resident - \$300.00

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

Full Size - \$200.00

Infant - \$100.00

Cremation - \$100.00

Disinterment²

Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Non-Resident - \$1,200.00 minimum

Infant - \$800.00 minimum

Cremation - \$400.00 minimum

Less than 8-hour notice - \$50.00 additional

Burial Right Transfers for residents - \$25.00

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

Duplicate Copy of Deed - \$25.00

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

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

Animal Licensing

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

Miscellaneous Fees

Return Check Fee - Maximum allowed by law

Notary Fees

First Document - \$5.00

Each Additional Document - \$1.00

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

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

Facility Rental⁵

East Side Park Pavilion

Squash Head Park Pavilion

Residents - \$25.00 per day time slot

Non-Resident - \$50.00 per day time slot

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

Sunset Trails Park Large Pavilion

Residents - \$30.00 per day time slot

Non-Resident - \$60.00 per day time slot

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

Centennial Park⁶

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

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

Orchard Cove Park

Residents - \$50.00 per day time slot

Non-Resident - \$75.00 per day time slot

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

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

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

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

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

Arena⁹

Single Use

Commercial Use

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

Refundable Security Deposit - \$200.00

Non Resident

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

Refundable Security Deposit - \$100.00

Resident

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

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

Refundable Security Deposit - \$100.00

Annual Use – includes 1 day per week during season

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

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

Land Lease for cows - \$100 per season

Announcer Stand with sound - \$25.00

Grooming - \$25.00 per "work"

Lighting - \$25.00
Baseball/Softball Fields¹⁵
Field #1, #2, & #3 Baseball Fields
\$15.00 per hour, \$75.00 per day
Callaway Baseball Field
\$20.00 per hour, \$75.00 per day
\$20.00 additional per hour for lighting
Orchard Hills Softball Field
\$15.00 per hour, \$75.00 per day
City Center Soccer Field
\$10.00 per hour (min 2-hour rental)
\$50.00 per day
\$35.00 additional for field paint/prep
Refundable Security Deposit

Police Department GRAMA Requests

Research Fee - \$15.00/hour, minimum 1 hour
Copy of Report - \$5.00 initial report up to 5 pages
\$0.75 per page more than 5
Supplemental Report - \$5.00 additional charge
Accident Form⁷ - \$10.00
Photographs - \$5.00 each photo
Tape Duplication - \$25.00/hour, minimum 1 hour
\$10.00 per VHS tape or DVD, client may provide own tape
\$5.00 per cassette tape, client provides own tape
\$10.00 per tape postage & handling
Fingerprints
Santaquin – No Charge
Non-Residents - \$10.00 up to 2 cards
Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)
Junk Permits
Santaquin – No Charge
Non-Residents - Service no longer available
Contract Services - \$70.00 per Officer/per hour
Driving Privilege Verification - \$25.00

Copies

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

Fire/EMS Department

Personnel:
EMT Stand-by \$30.00
Paramedic Stand-by \$37.50
Firefighter Stand-by \$30.00
Fire/EMS Officer Stand-by \$50.00
Chief Officer Stand-by \$75.00
Resources:
Ambulance, EMT \$130.00
Ambulance, Medic \$160.00
Fire/Rescue - UTV \$70.00
Bicycle - EMS \$40.00
Motorcycle/ATV \$50.00
Ladder Truck – Stand-by \$150.00 Response \$257.00
Engine – Stand-by \$125.00 Response \$257.00

Rescue/Squad – Stand-by 50.00 Response \$100.00
Tender – Stand-by \$90.00 Response \$148.00
Brush Truck (Type 6) – Stand-by \$93.00 Response \$152.00
Extrication Unit (min) – Stand-by 75.00 Response \$200.00
Smoke Removal - \$50.00
Haz Mat Mitigation – Stand-by \$150.00 Response \$200.00
Confined Space Entry – Stand-by \$150.00 Response \$200.00
Foam, Class A or B – Current Market Value
Absorbent – Current Market Value
Permit Fees:
Fireworks Sales/Display - \$60.00
Fuel Storage Installation – Per Tank
Above Ground \$50.00
Below Ground \$250.00
Fuel Storage Tank Removal – Per Tank
Above Ground \$50.00
Below Ground \$250.00
LPG Installation Per Tank- \$60.00
Tents/Canopies (>400 sqft) –
Residential \$25.00
Commercial \$60.00
Fire Flow Test (per hydrant) - \$25.00
Fire Report Copying - \$6.00 Per Sheet
Medical Gas Storage Installation/removal, fixed - \$50.00
Others Fees as adopted by IFC - \$50.00
Inspections/Plan Review Fees:
Special/Follow-up Inspections - \$50.00
Fire Sprinkler Systems Installation, New/Renovated –
10-100 Heads - \$100.00
101-200 Heads - \$150.00
201-300 Heads - \$200.00
>301 Heads \$250.00 plus .50 per sprinkler head
Commercial Cooking Fire Suppression System - \$100.00
Fire Alarm System Installation –
\$100 < 6,000 Sq Ft
\$150 > 6,000 Sq Ft
Paint Booth - \$100.00
Care Facilities Annual Inspections –
Exempt Child Care \$20.00
Daycare/Preschool - \$20.00
Care Center/Assisted living - \$50.00
Final Inspections, Commercial \$50.00

GRAMA Requests

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

Special Events¹¹

Special Events License - \$50.00

Library

Library Cards – Free for Residents
\$40.00 non-residents
All Replacement Cards - \$2.00
Special Inter Library Loans per item - \$1.00
Fines - \$0.10 per day for over due books
\$1.00 per day for overdue DVD's or Kindle Devices
Fees for damage to media placed in the Drop Box \$5.00
Fees for damage to books and other materials will be assessed by Library Staff up to the replacement cost

Interlibrary Loan - \$3.00 + extra postage
Copies - \$0.10 per black/white page

\$0.20 per pre-printed page
\$0.50 per color page

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

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

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

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

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

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

²⁴ 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.

²⁵ 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.

²⁶ 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.

²⁷ 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 become effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

Approved this 6th day of June 2023.

Daniel M. Olson, Mayor

ATTEST:

Amalie R. Ottley, City Recorder

DEBT SERVICE PAYMENTS

Description	Financial Institution	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2024	MATURITY DATE
2011A-2 BONDS USDA	USDA	\$ 2,912,000	\$ 126,852	\$ 2,379,712	02/15/2052
2011A-1 BONDS DWQ	STATE OF UTAH	\$ 6,034,000	\$ 375,420	\$ 2,394,000	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	\$ 93,080	\$ 1,415,500	01/01/2039
2018 PI BOND DWR	STATE OF UTAH	\$ 1,720,500	\$ 93,080	\$ 1,415,500	01/01/2039
2018 ROADS BOND	BANK OF UTAH	\$ 4,300,000	\$ 503,391	\$ 1,866,000	07/15/2028
2020 CITY HALL BOND	ZIONS BANK	\$ 6,655,000	\$ 413,330	\$ 5,585,000	06/15/2040
2018 SCBA ROTATION	P&C EQUIPMENT FINANCE	\$ 169,173	\$ 27,265	\$ 26,161	06/01/2025
2015 FIRE PUMP TRUCK	P&C EQUIPMENT FINANCE	\$ 446,032	\$ 54,500	\$ -	06/24/2024
2021 VEHICLE LEASE	ZIONS BANK	\$ 730,000	\$ 188,071	\$ 369,697	06/08/2025
2021 SR PI TANK & BOOSTER BOND	BANK OF UTAH	\$ 11,236,000	\$ 682,698	\$ 10,245,000	03/01/2041
Total:		\$ 2,566,687	\$ 26,596,570		
CAPITAL ONE					
**via - Santaquin City LBA		\$ 2,500,000	\$ 186,516	\$ 1,625,000	06/27/2035

RESERVE PAYMENTS					
Anticipated Cash Balance as of 6/30/2024					
CEMETERY		\$ 10,000	\$	72,916	Perpetual
USDA RESERVES					
2011A-2 BONDS USDA		\$ 28,890	\$	345,451	Life of the Bond
Total:		\$ 38,890			

AMORTIZATION SCHEDULES & POPULATION ESTIMATES

	4,600	4,800	5,000	5,200	5,400	5,600	5,800	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	10,250	10,500	10,750	11,000	11,250	11,500		
Residential Units	4,600	4,800	5,000	5,200	5,400	5,600	5,800	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	10,250	10,500	10,750	11,000	11,250	11,500		
Estimated Growth Rate																																
Population Estimate	17,000	18,000	19,000	20,000	21,000	22,000	23,000	24,000	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	38,000	39,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000		
Long Term Debt																																
	<u>Date Due</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<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>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	
2011A-1 Sewer Revenue Bond	1/1	\$ 375,420	\$ 375,940	\$ 375,420	\$ 375,870	\$ 375,280	\$ 375,660	\$ 375,000	\$ 233,310																							
2011A-2 Sewer Revenue Bond	Monthly (S10571)	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 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	\$ 151,000	\$ 384,580	\$ 384,810																				
2013 Public Works Building	1/1 & 7/1 *via Santaquin LBA	\$ 186,516	\$ 186,763	\$ 186,800	\$ 186,629	\$ 187,250	\$ 187,621	\$ 186,741	\$ 187,653	\$ 187,273	\$ 187,642	\$ 187,720	\$ 187,506																			
2018 WA Booster Pump/Tank	1/1	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830	\$ 111,600	\$ 111,840	\$ 111,540	\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180															
2018 PI Booster Pump/Tank Bond	1/1	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830	\$ 111,600	\$ 111,840	\$ 111,540	\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180															
2018 Road Bond	1/15 & 7/15	\$ 503,391	\$ 502,759	\$ 503,156	\$ 502,976	\$ 502,973	\$ 502,983																									
2020 City Hall Sales Tax Bond		\$ 413,330	\$ 412,530	\$ 411,330	\$ 414,730	\$ 412,530	\$ 414,930	\$ 410,030	\$ 409,980	\$ 410,150	\$ 410,250	\$ 414,925	\$ 414,450	\$ 413,900	\$ 411,400	\$ 413,800	\$ 411,000	\$ 413,100														
2021 P.I. Revenue Bond	3/1 & 9/1	\$ 682,698	\$ 683,079	\$ 682,676	\$ 682,600	\$ 682,955	\$ 682,726	\$ 682,892	\$ 683,428	\$ 683,175	\$ 683,106	\$ 683,321	\$ 682,792	\$ 682,489	\$ 683,360	\$ 683,360	\$ 683,452	\$ 682,596	\$ 683,400	\$ 683,436												
Total Long Term Debt Payments		\$ 2,483,367	\$ 2,482,542	\$ 2,518,274	\$ 2,522,317	\$ 2,520,040	\$ 2,523,451	\$ 2,013,595	\$ 1,873,643	\$ 1,782,130	\$ 2,015,290	\$ 2,020,608	\$ 1,634,620	\$ 1,446,221	\$ 1,444,472	\$ 1,447,672	\$ 1,443,664	\$ 1,222,548	\$ 810,252	\$ 810,288	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 77,725
Reserve Payments																																
	<u>Date Due</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<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>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	
Cemetery		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890		
Total Reserve Payments		\$ 40,914	\$ 40,915	\$ 40,916	\$ 40,917	\$ 40,918	\$ 40,919	\$ 40,920	\$ 40,921	\$ 40,922	\$ 40,923	\$ 40,924	\$ 40,925	\$ 40,926	\$ 40,927	\$ 40,928	\$ 40,929	\$ 31,930	\$ 40,931	\$ 40,932	\$ 40,933	\$ 40,934	\$ 40,935	\$ 40,936	\$ 40,937	\$ 40,938	\$ 40,939	\$ 40,940	\$ 40,941	\$ 40,942	\$ 40,943	
Vehicles & Equipment																																
		<u>2024</u>	<u>2025</u>	<u>2026</u>																												
2015 PIERCE SABER PUMPER FIRE TRUCK		\$ 54,500																														
2018 SCBA ROTATION		\$ 27,265	\$ 27,265																													
2021 EQUIPMENT LEASE		\$ 188,071	\$ 188,071	\$ 188,071																												
Total Vehicles & Equipment Payments		\$ 269,836	\$ 215,336	\$ 188,071																												
Per Capita Debt																																
		<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<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>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	<u>2052</u>	<u>2053</u>	
Total Debt & Reserve Payments		\$ 2,794,117	\$ 2,738,793	\$ 2,747,261	\$ 2,563,234	\$ 2,560,958	\$ 2,564,370	\$ 2,054,515	\$ 1,914,564	\$ 1,823,052	\$ 2,056,213	\$ 2,061,532	\$ 1,675,545	\$ 1,487,147	\$ 1,485,399	\$ 1,488,600	\$ 1,484,593	\$ 1,254,478	\$ 851,183	\$ 851,220	\$ 167,785	\$ 167,786	\$ 167,787	\$ 167,788	\$ 167,789	\$ 167,790	\$ 167,791	\$ 167,792	\$ 167,793	\$ 167,794	\$ 118,668	
Total Debt per citizen per mo.		\$ 13.70	\$ 12.68	\$ 12.05	\$ 10.68	\$ 10.16	\$ 9.71	\$ 7.44	\$ 6.65	\$ 6.08	\$ 6.59	\$ 6.36	\$ 4.99	\$ 4.27	\$ 4.13	\$ 4.00	\$ 3.87	\$ 3.17	\$ 2.09	\$ 2.03	\$ 0.39	\$ 0.38	\$ 0.37	\$ 0.36	\$ 0.35	\$ 0.34	\$ 0.33	\$ 0.33	\$ 0.32	\$ 0.31	\$ 0.21	
Total Debt per household per mo.		\$ 50.62	\$ 47.55	\$ 45.79	\$ 41.08	\$ 39.52	\$ 38.16	\$ 29.52	\$ 26.59	\$ 24.31	\$ 26.36	\$ 25.45	\$ 19.95	\$ 17.09	\$ 16.50	\$ 16.01	\$ 15.46	\$ 12.67	\$ 8.34	\$ 8.11	\$ 1.55	\$ 1.51	\$ 1.47	\$ 1.43	\$ 1.40	\$ 1.36	\$ 1.33	\$ 1.30	\$ 1.27	\$ 1.24	\$ 0.86	

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 not increase a liability (e.g., proceeds from a loan); does not represent a repayment of an expenditure already made; does not represent a repayment of an expenditure already made; does not represent a cancellation of certain liabilities; and does not 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 Mountainland
MAG	Association of Governments
MBR	Membrane Bio-Reactor
PTIF	Utah State Treasurer's Public Treasurers' Investment
SID	Fund 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)