



Final Budget

Fiscal Year 2022 - 2023



FOR THE FISCAL YEAR
JULY 1, 2022 – JUNE 30, 2023

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

GFOA BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Santaquin City
Utah**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Santaquin City, Utah for its annual budget for the fiscal year beginning July 1, 2021. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

ORGANIZATIONAL CHART

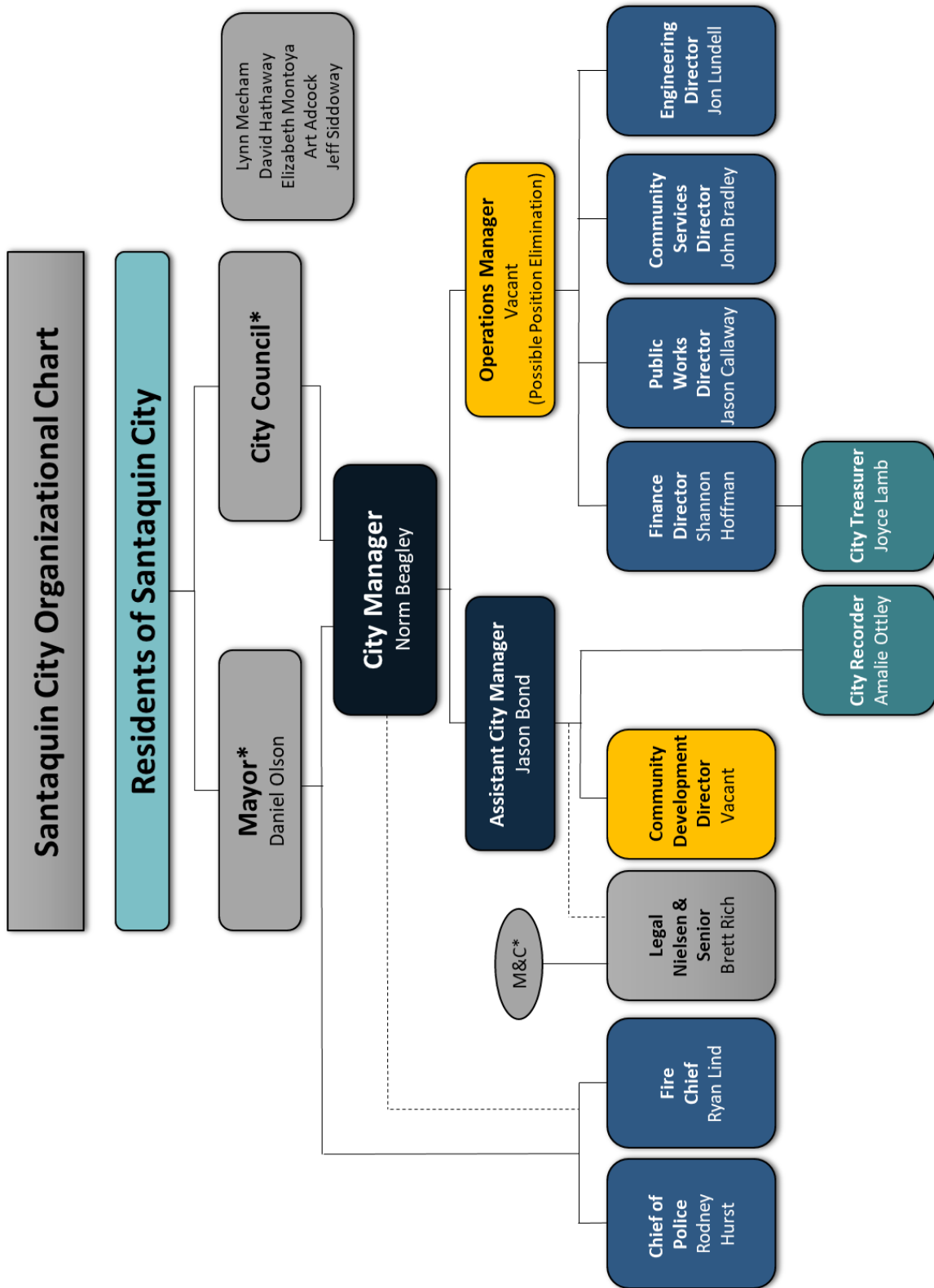


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BUDGET MESSAGE

June 21, 2022

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) 2022-2023 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 3, 2022, and the Public Hearing on June 7th.

FY2022-2023 BUDGET HIGHLIGHTS

Amid uncertainty during the aftereffects of the COVID-19 pandemic, worldwide supply chain issues, and more recently, rapid inflation, FY2022-2023 budget was carefully and conservatively drafted with the goal of being financially prepared for the future. Yet, short falls in the housing market throughout Utah have resulted in a growth wave of new home construction which has reached into Santaquin City. Furthermore, new commercial construction has also dramatically increased within the city limits. These two offsetting factors are balanced within this budget to ensure a sound financial future for the community while also planning for the continued investment into capital infrastructure.

For example, in FY2021-2022, the city retired a 1993-A Sewer Bond, reducing the city's overall annual debt payments by \$34,000 and removing \$136,000 from the city's overall debt service balance. Additionally, the city took advantage of pre-inflationary economic climate to refinance its 2012 P.I. bond with a lower interest rate, consolidate bonds, and fund the construction of an irrigation water tank and booster pump station in the Summit Ridge development. By consolidating these projects and lowering interest rate payments, the net increase in annual debt service payments was \$44,701 annually. The overall effect of this action allowed the city to begin the process of constructing a \$7 million dollar irrigation tank and booster pump station, fully fund the New City Hall project with an additional \$2 million dollars and refinanced its existing pressurized irrigation debt of \$2.5 million dollars, all while maintaining the city's annual debt service payments as neutral. This is an example of both conservative financial planning while also providing investment into the city's continued growth.

PROJECTED ISSUES & CHALLENGES

Last year's budget focused on meeting the demands for city services during a period of high post pandemic growth. With new elected leadership assuming their positions in January 2022, the focus of the city in the upcoming year has shifted to have a greater emphasis on "managed" growth

with greater importance on providing amenities for its citizenry. New projects, like the Prospector View Park and Trails System, will better utilize the city's existing assets to provide an opportunity for low-cost quality of life improvement, focused community unity, and constructed, in part, by volunteers, and funded partially by donations and by a grant from the State of Utah.

A list of identified managed growth challenges the city may face in FY2022-2023 are listed below with actions either currently taken, or that will be taken, in the coming year to address them. These include:

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

Solutions to preserving the city's agricultural heritage while allowing for affordable housing were explored by students and professors from Utah State University (USU) FY2021-2022. These ideas have been built upon through the city's effort to engage the community with its update of the General Plan during FY2021-2022.

Determining what kind of city Santaquin wants to be 'when we grow up'.

The city contracted with People + Place to engage the community in the development of a new General Plan. This process included putting together a citizen committee representing different areas of the city for workshops to discuss this exact question. Along with the citizen committee and workshops, citywide surveys were sent out on social media, the city website, and on postcards to every household, and even by paper to senior residents to collect feedback. After a yearlong process, the work on the General Plan will finalize in early FY2022-2023.

Continually increasing the funding for road maintenance and improvement.

As growth continues, so will the miles of road that require future maintenance and improvements. Focus on the state and federal highways will take a greater priority in FY2022-2023 to remove the bottle necks along the city's arterial streets and freeway access points.

In addition to arterial and collector streets, an increase in the number of linear feet of road lane miles means an increase in the costs of road maintenance citywide. With the cost of oil increasing, greater stress will be placed upon the city's budget than in past years. To address this, the city has been budgeting for annual road maintenance projects in the Roads Capital Project Fund as maintenance and improvements are identified and prioritized by city staff. These annual road maintenance projects help mitigate the costs and potential need for debt funding of major road projects in the future.

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

The city is currently constructing a New City Hall that will provide a community gathering space at the heart of our community. It will also provide more space for city



staff to better serve our residents in those daily interactions from utilities to building permits, from code enforcement, and other administrative support services to engineering and community development.

As the city grows, demand for water increases as well. In FY2021-2022 construction began on the Summit Ridge Irrigation Water Tank and Booster Pump to ensure the city's essential services can continue to meet demand. The city is making every effort to rise to the challenge to meet the increased demand for city services. It should be noted that funding of these major projects is primarily coming from revenue increases from growth (impact fees) and not through property tax increases. No property tax increases are planned in the FY2022-23 budget.

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

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

Enhancing amenities and improving the overall quality of life.

Since assuming office in January 2022, Mayor Daniel Olson has actively worked to unify the community behind a 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. Volunteerism, seeking donations, and building of partnerships to secure grant funding will minimize the financial burdens of these aspirational projects on the citizenry. In FY2022-2023, Santaquin City will receive a \$60,500 grant from the state of Utah in support of this project. Matching funds have been set aside by the city to leverage the city's limited resources while providing opportunity for the residents to rally behind these projects.

FINANCIAL PRIORITIES

The city continues to plan for future growth in the FY2022-2023 budget. The population of the State of Utah is projected to double by 2065 to nearly 6 million, with a significant amount of that population growth projected within Utah County. Santaquin City was already experiencing a significant wave of growth with 570 new housing units built in CY2021. Even with the increases to interest rates, Santaquin has conservatively forecasted the construction of 500 homes in FY2022-2023 due in part to high demand and low supply within the local housing market.

Despite increased growth and increased revenues, such growth can also be an indicator that the city should expect an increase in inflationary costs to provide for its operations and maintenance needs and for its planned capital project improvements. The city has many financial needs, both in capital projects as well as in operations and maintenance, which will be further identified in this document. Such needs create an enormous strain on an organization that relies on more volatile revenues such as sales tax, building permits, and impact fees, which are often dependent upon a continued robust economy and growth in the housing market.

To mitigate the risks, it is prudent to take advantage of local commercial and residential growth demand to grow the city's reserve funds and to prepare for future recessionary cycles and to ensure the city maintains a sustainable operational budget. The city has been diligently working to grow its "rainy day" reserves which are now nearing the state maximum allowed level of 35% of annual General Fund revenues.

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

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

ECONOMIC DEVELOPMENT

Santaquin City encourages the development of the local economy to increase its sales tax base. With the completion of the Main Street/400 East Project in 2011 and the Main Street/500 East Project in 2015, major transportation obstacles were removed that allowed for the commercial development of 32 acres of property near the city's Main Street freeway exit. In June of 2020, Macey's Grocery Store opened its doors as the anchor of the Orchard Lane Development Area with Ace Hardware and other businesses soon to follow. Where the newly constructed extension of Summit Ridge Parkway meets US-6 Main Street, Santaquin City intends to develop the west business park with the goal of creating value added jobs in the region. Lastly, with the groundbreaking of Murdock Ford's new 62,000 S.F., 28-bay facility on 7-acre parcel, strategically located along I-15's exit 242, the city anticipates a robust increase in the commercial development of the Summit Ridge Interchange in the upcoming years. These major economic milestones for the city will help ensure local dollars spent stay local and will help spur economic development for years to come.



CAPITAL PROJECTS

Santaquin City has done an exceptional job preparing for, and implementing, strategically planned capital projects, which have prepared the city for the wave of growth that it is currently experiencing and will continue to experience in the decades ahead. In FY2022-2023, Santaquin City will continue to receive federal stimulus funds from the American Recovery Plan Act (ARPA).

After engaging the city's internet service providers to investigate potential investments into the city's broadband infrastructure utilizing ARPA, we found that improved broadband infrastructure is already on its way without any city involvement or funding needed. Santaquin City's private internet service providers are actively working to bring gigabyte speeds to the homes of our residents. As such, Santaquin has decided to use its ARPA funds for irrigation water infrastructure projects. Below is a summarized list of Capital Projects currently underway and planned for the upcoming year. For more detailed information on Capital Projects, please see the Capital Projects section of the FY2022-2023 Budget.

Carry Over Projects from FY2021-2022:

- New City Hall
- Summit Ridge P.I. Water Tank & Booster Pump
- Harvest View Sports Park – Phase II
- Center Street Storm Drainage Project
- Updates of Parks Master Plan
- Updates of Active Transportation (Trails) Plan
- Cemetery Expansion Phase II – Center Street Access
- Sanitary Sewer Master Plan Update

New Projects in FY2022-2023:

- Orchard Hills Elementary Ball Field Lights
- New Well Design
- Prospector View Park
- Core Storm Drainage Feasibility Study
- Landscape East Booster Pump Property
- Cemetery Expansion Phases III & IV
- FD/PW Pump Test Pit
- Automated Security Gate – Public Works/WRF Facility

CAPITAL VEHICLES & EQUIPMENT

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

DEBT

The city has a current annual debt service obligation of approximately \$2.7M. This budget does not anticipate the issuance of any new debt in FY2022-2023. 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 FY2022-2023 Budget.

CONCLUSION

This budget emphasizes maintaining the highest possible level of service during this period of growth that the residents of Santaquin have come to expect without tax increases. Great effort has been taken to enhance our overall efficiency so that we can meet the increased growth and demand for services in a sustainable manner. We appreciate the dedication of our many employees and volunteers that serve in this community. We are especially grateful for their willingness to 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



FY2022-2023 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 FY2021-2022:

- New City Hall
- Summit Ridge P.I. Water Tank & Booster Pump
- Harvest View Sports Park – Phase II
- Center Street Storm Drainage Project
- Updates of Parks Master Plan
- Updates of Active Transportation (Trails) Plan
- Cemetery Expansion Phase II – Center Street Access

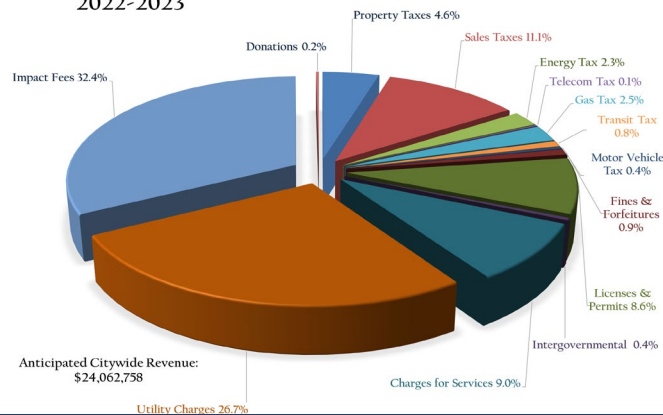
New Projects in FY2022-2023:

- Orchard Hills Elementary Ball Field Lights
- Core Storm Drainage Feasibility Study
- Landscape East Booster Pump Property
- Cemetery Expansion Phase III & IV
- New Well Design
- Prospector View Park
- FD/PW Pump Test Pit
- Automated Security Gate



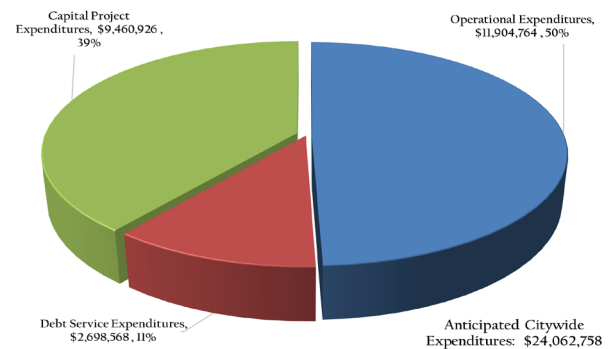
Revenues

Santaquin City Revenue 2022-2023



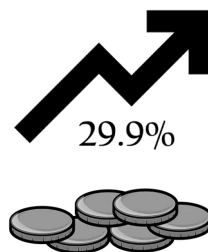
Expenditures

Santaquin City Expenditures 2022-2023



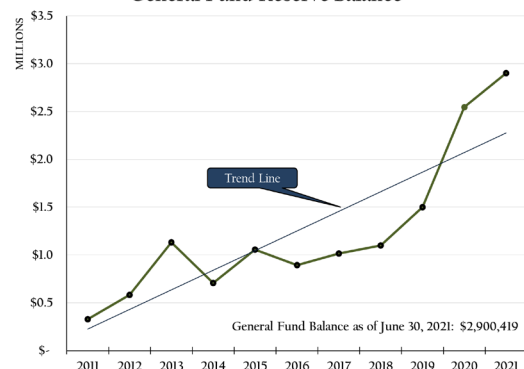
Sales Tax Base

Sales Taxes



Rainy Day Fund

General Fund Reserve Balance



32.1%

BUDGET SUMMARY

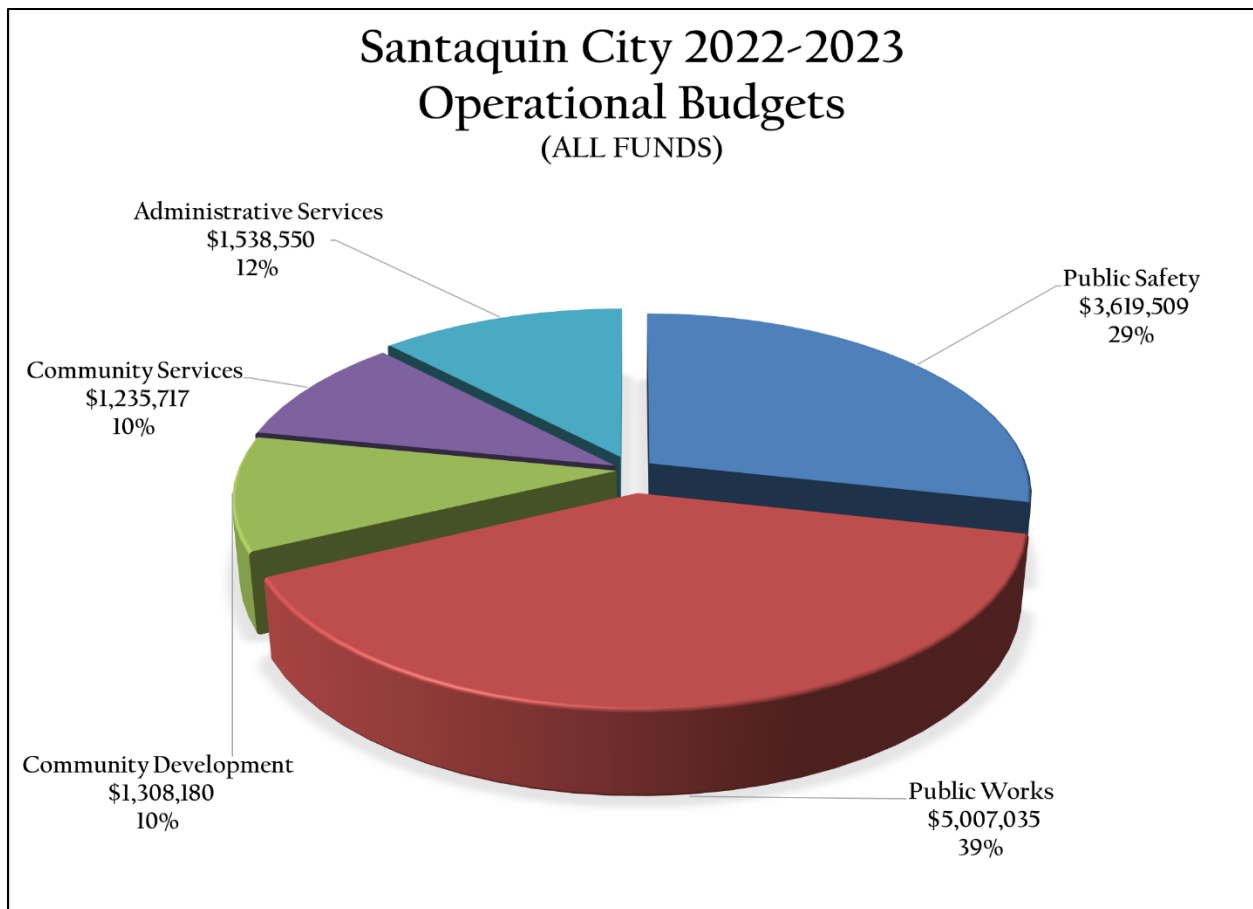
SUMMARY SCHEDULES & GRAPHS

This section presents the charts, graphs, and table information of the FY2022-2023 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and its various Functional Areas.

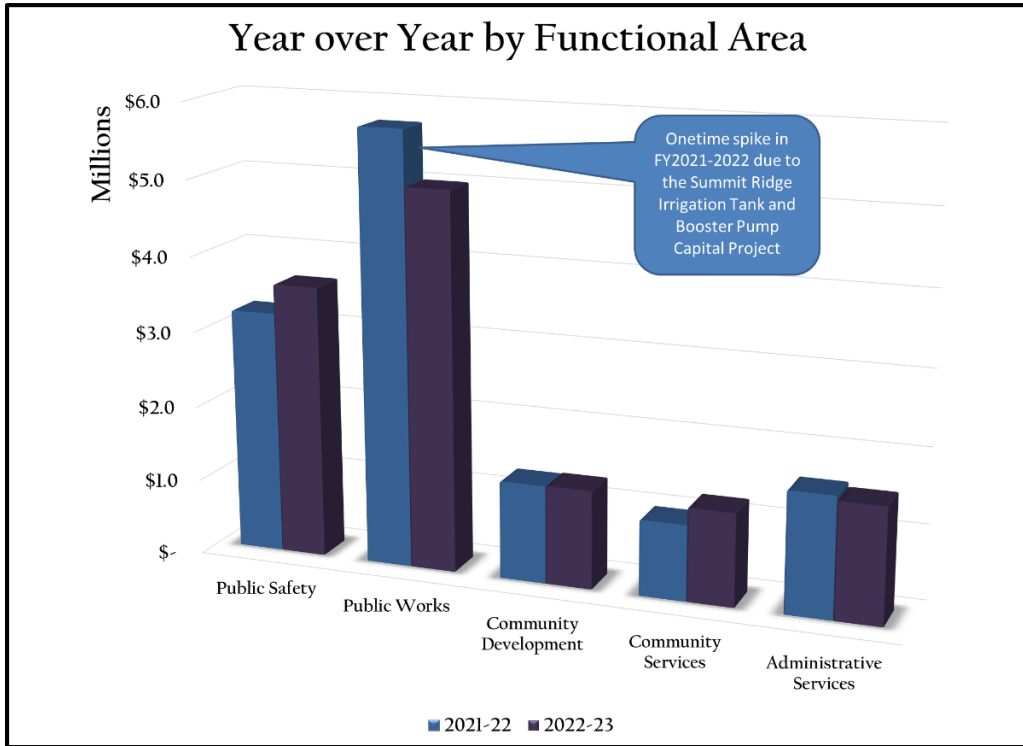
This section also covers the city’s guiding financial principles, its budget process, its financial structure, basis of budgeting, fund to fund transfers, fund balances and reserves, revenue and taxation, and major initiatives for this coming fiscal year. For detailed information regarding specific account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

BUDGET SUMMARY SCHEDULES & GRAPHS

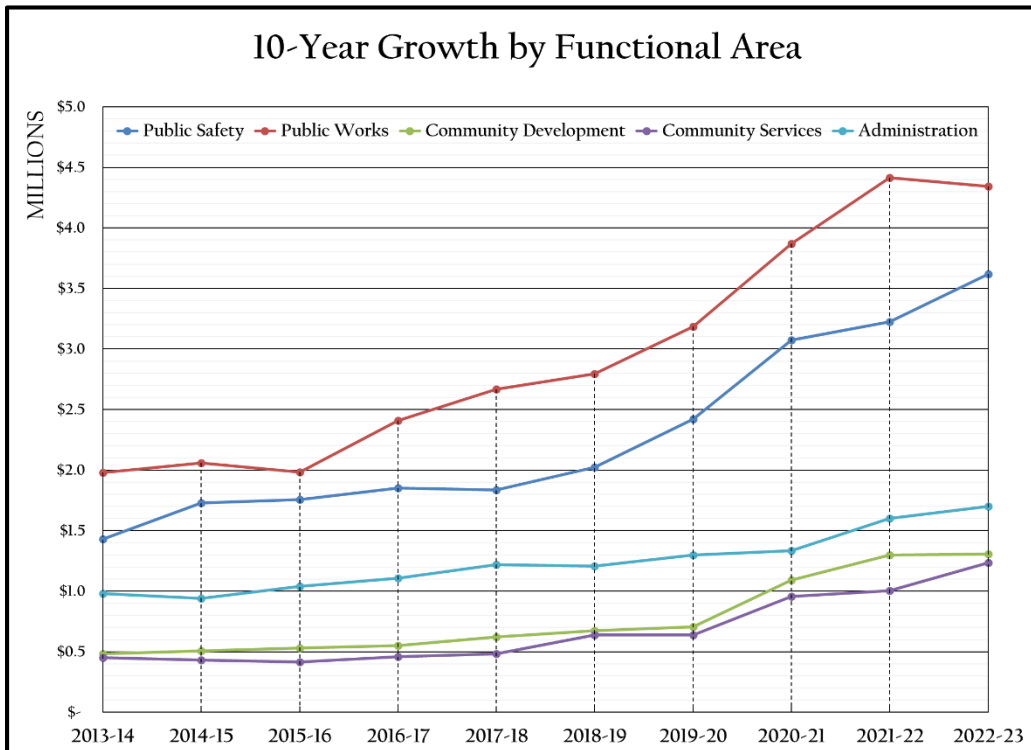
The total operational budget (excluding capital projects) for FY2022-2023 is \$11,904,764. The graph below shows operational expenditures by functional area departments of the city.



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 FY2022-2023.

| Budget Summary by Department & Fund | | | | | | | | |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------------|---------------------------|------------------------------------|
| 2022-2023 Final Budget | | | | | | | | |
| Description | Actuals (2016-2017) | Actuals (2017-2018) | Actuals (2018-2019) | Actuals (2019-2020) | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) |
| GENERAL FUND | | | | | | | | |
| REVENUES: | | | | | | | | |
| TOTAL TAXES | \$2,443,213 | \$2,601,041 | \$2,873,999 | \$3,195,638 | \$3,728,644 | \$4,047,467 | \$3,571,881 | \$4,568,900 |
| TOTAL LICENSES AND PERMITS | \$825,534 | \$831,075 | \$997,462 | \$1,032,818 | \$1,726,647 | \$1,828,700 | \$1,558,609 | \$2,065,700 |
| TOTAL INTERGOVERNMENTAL REVENUE | \$459,384 | \$464,829 | \$537,944 | \$1,116,330 | \$639,257 | \$562,500 | \$541,116 | \$616,000 |
| TOTAL CHARGES FOR SERVICES | \$763,896 | \$1,124,404 | \$1,005,192 | \$1,233,036 | \$2,108,448 | \$1,307,377 | \$919,984 | \$1,489,023 |
| TOTAL FINES AND FORFEITURES | \$256,760 | \$245,127 | \$306,517 | \$296,530 | \$252,487 | \$302,500 | \$160,929 | \$217,100 |
| TOTAL INTEREST | \$28,614 | \$75,861 | \$150,930 | \$116,816 | \$22,283 | \$18,200 | \$24,262 | \$32,200 |
| TOTAL MISCELLANEOUS REVENUE | \$26,993 | \$50,903 | \$91,745 | \$49,215 | \$21,893 | \$43,500 | \$40,386 | \$47,000 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | \$999,875 | \$956,617 | \$1,060,000 | \$1,175,000 | \$1,450,000 | \$1,500,000 | \$1,125,000 | \$1,700,000 |
| TOTAL FUND REVENUES | \$5,205,130 | \$5,327,045 | \$5,804,268 | \$6,349,857 | \$7,023,788 | \$9,610,244 | \$7,942,167 | \$10,735,923 |
| EXPENDITURES: | | | | | | | | |
| TOTAL LEGISLATIVE | \$77,177 | \$88,936 | \$82,864 | \$106,649 | \$80,512 | \$128,627 | \$110,393 | \$107,754 |
| TOTAL COURT | \$404,682 | \$391,301 | \$451,755 | \$415,311 | \$446,265 | \$522,582 | \$391,038 | \$288,188 |
| TOTAL ADMINISTRATION | \$506,226 | \$584,972 | \$552,785 | \$628,608 | \$657,043 | \$829,698 | \$573,703 | \$1,142,608 |
| TOTAL ENGINEERING DEPT | \$197,493 | \$225,785 | \$251,444 | \$348,203 | \$414,985 | \$428,244 | \$315,088 | \$461,155 |
| TOTAL GENERAL GOVERNMENT BUILDINGS | \$119,576 | \$152,463 | \$120,781 | \$149,623 | \$151,995 | \$120,760 | \$100,341 | \$162,509 |
| TOTAL POLICE | \$1,432,339 | \$1,558,526 | \$1,759,924 | \$1,801,850 | \$1,860,578 | \$2,289,654 | \$1,656,436 | \$2,532,759 |
| TOTAL STREETS | \$270,773 | \$290,393 | \$347,359 | \$268,471 | \$325,978 | \$429,187 | \$302,143 | \$442,285 |
| TOTAL SANITATION | \$428,787 | \$476,993 | \$499,446 | \$555,253 | \$567,834 | \$659,010 | \$520,689 | \$696,800 |
| TOTAL BUILDING INSPECTION | \$193,849 | \$218,916 | \$212,364 | \$275,656 | \$368,989 | \$441,842 | \$320,537 | \$468,359 |
| TOTAL PARKS | \$148,591 | \$179,070 | \$260,445 | \$244,465 | \$242,292 | \$421,626 | \$288,891 | \$374,925 |
| TOTAL CEMETERY | \$71,678 | \$113,307 | \$99,587 | \$91,006 | \$243,959 | \$216,941 | \$135,444 | \$231,281 |
| TOTAL PLANNING & ZONING | \$231,760 | \$227,238 | \$240,874 | \$268,779 | \$306,519 | \$426,681 | \$306,928 | \$378,665 |
| TOTAL DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | \$405,932 | \$413,730 | \$82,115 | \$413,730 |
| TOTAL TRANSFERS | \$1,663,632 | \$1,782,466 | \$1,839,568 | \$2,141,639 | \$3,279,054 | \$2,281,661 | \$1,572,573 | \$3,034,904 |
| TOTAL FUND EXPENDITURES | \$5,746,563 | \$6,290,366 | \$6,719,196 | \$7,295,513 | \$9,351,936 | \$9,610,244 | \$6,676,320 | \$10,735,922 |
| NET REVENUE OVER EXPENDITURES | \$57,706 | \$59,491 | \$304,592 | \$919,871 | \$597,723 | \$0 | \$1,265,847 | \$0 |

Budget Summary by Department & Fund

2022-2023 Final Budget

| Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|------------------------|----------------------------------|---------------------------|------------------------------------|--------|-----------------|
| GENERAL FUND | | | | | | |
| REVENUES: | | | | | | |
| TOTAL TAXES | \$3,728,644 | \$4,047,467 | \$3,571,881 | \$4,568,900 | 12.9% | \$ 521,433 |
| TOTAL LICENSES AND PERMITS | \$1,726,647 | \$1,828,700 | \$1,558,609 | \$2,065,700 | 13.0% | \$ 237,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | \$639,257 | \$562,500 | \$541,116 | \$616,000 | 9.5% | \$ 53,500 |
| TOTAL CHARGES FOR SERVICES | \$2,108,448 | \$1,307,377 | \$919,984 | \$1,489,023 | 13.9% | \$ 181,646 |
| TOTAL FINES AND FORFEITURES | \$252,487 | \$302,500 | \$160,929 | \$217,100 | -28.2% | \$ (85,400) |
| TOTAL INTEREST | \$22,283 | \$18,200 | \$24,262 | \$32,200 | 76.9% | \$ 14,000 |
| TOTAL MISCELLANEOUS REVENUE | \$21,893 | \$43,500 | \$40,386 | \$47,000 | 8.0% | \$ 3,500 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | \$1,450,000 | \$1,500,000 | \$1,125,000 | \$1,700,000 | 13.3% | \$ 200,000 |
| TOTAL FUND REVENUES | \$7,023,788 | \$9,610,244 | \$7,942,167 | \$10,735,923 | 11.7% | \$ 1,125,679 |
| EXPENDITURES: | | | | | | |
| TOTAL LEGISLATIVE | \$80,512 | \$128,627 | \$110,393 | \$107,754 | -16.2% | \$ (20,873) |
| TOTAL COURT | \$446,265 | \$522,582 | \$391,038 | \$288,188 | -44.9% | \$ (234,395) |
| TOTAL ADMINISTRATION | \$657,043 | \$829,698 | \$573,703 | \$1,142,608 | 37.7% | \$ 312,909 |
| TOTAL ENGINEERING DEPT | \$414,985 | \$428,244 | \$315,088 | \$461,155 | 7.7% | \$ 32,911 |
| TOTAL GENERAL GOVERNMENT BUILDINGS | \$151,995 | \$120,760 | \$100,341 | \$162,509 | 34.6% | \$ 41,749 |
| TOTAL POLICE | \$1,860,578 | \$2,289,654 | \$1,656,436 | \$2,532,759 | 10.6% | \$ 243,105 |
| TOTAL STREETS | \$325,978 | \$429,187 | \$302,143 | \$442,285 | 3.1% | \$ 13,098 |
| TOTAL SANITATION | \$567,834 | \$659,010 | \$520,689 | \$696,800 | 5.7% | \$ 37,790 |
| TOTAL BUILDING INSPECTION | \$368,989 | \$441,842 | \$320,537 | \$468,359 | 6.0% | \$ 26,517 |
| TOTAL PARKS | \$242,292 | \$421,626 | \$288,891 | \$374,925 | -11.1% | \$ (46,701) |
| TOTAL CEMETERY | \$243,959 | \$216,941 | \$135,444 | \$231,281 | 6.6% | \$ 14,340 |
| TOTAL PLANNING & ZONING | \$306,519 | \$426,681 | \$306,928 | \$378,665 | -11.3% | \$ (48,016) |
| TOTAL DEBT SERVICE | \$405,932 | \$413,730 | \$82,115 | \$413,730 | 100.0% | \$ - |
| TOTAL TRANSFERS | \$3,279,054 | \$2,281,661 | \$1,572,573 | \$3,034,904 | 33.0% | \$ 753,243 |
| TOTAL FUND EXPENDITURES | \$9,351,936 | \$9,610,244 | \$6,676,320 | \$10,735,922 | 11.7% | \$ 1,125,678 |
| NET REVENUE OVER EXPENDITURES | \$597,723 | \$0 | \$1,265,847 | \$0 | 0% | \$ - |
| CAPITAL PROJECTS - CAPITAL FUND | | | | | | |
| TOTAL FUND REVENUES | \$8,435,711 | \$26,100,379 | \$1,208,661 | \$11,703,582 | -55.2% | \$ (14,396,797) |
| TOTAL FUND EXPENDITURES | \$1,209,066 | \$26,100,379 | \$2,314,924 | \$11,703,582 | -55.2% | \$ (14,396,797) |
| NET REVENUE OVER EXPENDITURES | \$7,226,645 | \$0 | -\$1,106,263 | \$0 | 0.0% | \$ - |
| CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND | | | | | | |
| TOTAL FUND REVENUES | \$529,279 | \$1,070,508 | \$986,881 | \$1,624,152 | 34.1% | \$ 553,644 |
| TOTAL FUND EXPENDITURES | \$519,279 | \$1,070,508 | \$195,216 | \$1,624,152 | 34.1% | \$ 553,644 |
| NET REVENUE OVER EXPENDITURES | \$10,000 | \$0 | \$791,665 | \$0 | 0.0% | \$ - |

Budget Summary by Department & Fund

2022-2023 Final Budget

| Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|------------------------|----------------------------------|---------------------------|------------------------------------|--------|----------------|
| COMPUTER TECHNOLOGY - CAPITAL FUND | | | | | | |
| TOTAL FUND REVENUES | \$245,000 | \$350,695 | \$211,500 | \$380,000 | 7.7% | \$ 29,305 |
| TOTAL FUND EXPENDITURES | \$245,789 | \$350,695 | \$243,759 | \$380,000 | 7.7% | \$ 29,305 |
| NET REVENUE OVER EXPENDITURES | -\$789 | \$0 | -\$32,259 | \$0 | 0.0% | \$ - |
| PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND | | | | | | |
| TOTAL FUND REVENUES | \$258,120 | \$280,704 | \$210,528 | \$289,368 | 3.1% | \$ 8,664 |
| TOTAL FUND EXPENDITURES | \$131,008 | \$280,704 | \$23,256 | \$289,368 | 3.1% | \$ 8,664 |
| NET REVENUE OVER EXPENDITURES | \$127,112 | \$0 | \$187,272 | \$0 | 0.0% | \$ - |
| ROADS - CAPITAL PROJECT FUND | | | | | | |
| TOTAL FUND REVENUES | \$1,453,633 | \$5,380,000 | \$700,500 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| TOTAL FUND EXPENDITURES | \$1,686,923 | \$5,380,000 | \$762,920 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| NET REVENUE OVER EXPENDITURES | -\$233,290 | \$0 | -\$62,420 | \$0 | 0.0% | \$ 0 |
| STORM DRAINAGE - ENTERPRISE FUND | | | | | | |
| TOTAL FUND REVENUES | \$48,548 | \$421,200 | \$42,089 | \$376,682 | -10.6% | \$ (44,518) |
| TOTAL FUND EXPENDITURES | \$0 | \$421,200 | \$278,430 | \$376,682 | -10.6% | \$ (44,518) |
| NET REVENUE OVER EXPENDITURES | \$48,548 | \$0 | -\$236,341 | \$0 | 0.0% | \$ - |
| WATER - ENTERPRISE FUND | | | | | | |
| TOTAL FUND REVENUES | \$2,378,904 | \$2,321,287 | \$1,529,803 | \$2,460,032 | 6.0% | \$ 138,745 |
| TOTAL FUND EXPENDITURES | \$1,541,764 | \$2,321,287 | \$1,145,539 | \$2,460,032 | 6.0% | \$ 138,745 |
| NET REVENUE OVER EXPENDITURES | \$837,140 | \$0 | \$384,263 | \$0 | 0.0% | \$ - |
| SEWER FUND - ENTERPRISE FUND | | | | | | |
| TOTAL FUND REVENUES | \$2,329,042 | \$2,451,120 | \$1,961,892 | \$2,545,751 | 3.9% | \$ 94,632 |
| TOTAL FUND EXPENDITURES | \$1,623,909 | \$2,451,119 | \$1,323,182 | \$2,545,751 | 3.9% | \$ 94,632 |
| NET REVENUE OVER EXPENDITURES | \$705,133 | \$0 | \$638,710 | \$0 | 0.0% | \$ - |
| PRESSURIZED IRRIGATION - ENTERPRISE FUND | | | | | | |
| TOTAL FUND REVENUES | \$1,402,338 | \$1,433,657 | \$1,041,597 | \$10,691,964 | 645.8% | \$ 9,258,307 |
| TOTAL FUND EXPENDITURES | \$1,147,454 | \$1,433,657 | \$3,324,106 | \$10,691,964 | 645.8% | \$ 9,258,307 |
| NET REVENUE OVER EXPENDITURES | \$254,884 | \$0 | -\$2,282,509 | \$0 | 0.0% | \$ - |

Budget Summary by Department & Fund

2022-2023 Final Budget

| Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|------------------------|----------------------------------|---------------------------|------------------------------------|--------|----------------|
| CULINARY WATER - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$457,741 | \$600,000 | \$512,925 | \$592,500 | -1.3% | \$ (7,500) |
| TOTAL FUND EXPENDITURES | \$640,734 | \$600,000 | \$170,840 | \$592,500 | -1.3% | \$ (7,500) |
| NET REVENUE OVER EXPENDITURES | -\$182,993 | \$0 | \$342,085 | \$0 | 0.0% | \$ - |
| SEWER - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$2,419,778 | \$2,228,000 | \$1,878,897 | \$2,238,000 | 0.4% | \$ 10,000 |
| TOTAL FUND EXPENDITURES | \$1,452,320 | \$2,228,000 | \$330,351 | \$2,238,000 | 0.4% | \$ 10,000 |
| NET REVENUE OVER EXPENDITURES | \$967,458 | \$0 | \$1,548,546 | \$0 | 0.0% | \$ - |
| PARK - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$1,915,446 | \$3,853,500 | \$1,481,499 | \$3,365,500 | -12.7% | \$ (488,000) |
| TOTAL FUND EXPENDITURES | \$111,800 | \$3,853,500 | \$864,755 | \$3,365,500 | -12.7% | \$ (488,000) |
| NET REVENUE OVER EXPENDITURES | \$1,803,646 | \$0 | \$616,744 | \$0 | 0.0% | \$ - |
| PUBLIC SAFETY - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$220,965 | \$211,500 | \$225,598 | \$568,075 | 168.6% | \$ 356,575 |
| TOTAL FUND EXPENDITURES | \$4,625 | \$211,500 | \$0 | \$568,075 | 168.6% | \$ 356,575 |
| NET REVENUE OVER EXPENDITURES | \$216,340 | \$0 | \$225,598 | \$0 | 0.0% | \$ - |
| TRANSPORTATION - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$367,350 | \$665,000 | \$253,563 | \$686,300 | 3.1% | \$ 21,300 |
| TOTAL FUND EXPENDITURES | \$425,616 | \$665,000 | \$292,500 | \$686,300 | 3.1% | \$ 21,300 |
| NET REVENUE OVER EXPENDITURES | -\$58,266 | \$0 | -\$38,937 | \$0 | 0.0% | \$ - |
| PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$847,111 | \$8,662,500 | \$612,091 | \$2,076,500 | -76.0% | \$ (6,586,000) |
| TOTAL FUND EXPENDITURES | \$724,549 | \$8,662,500 | \$162,211 | \$2,076,500 | -76.0% | \$ (6,586,000) |
| NET REVENUE OVER EXPENDITURES | \$122,562 | \$0 | \$449,880 | \$0 | 0.0% | \$ - |
| COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$309,506 | \$197,921 | \$190,877 | \$243,750 | 23.2% | \$ 45,829 |
| TOTAL FUND EXPENDITURES | \$303,704 | \$197,921 | \$157,564 | \$243,750 | 23.2% | \$ 45,829 |
| NET REVENUE OVER EXPENDITURES | \$5,802 | \$0 | \$33,313 | \$0 | 100.0% | \$ - |

Budget Summary by Department & Fund

2022-2023 Final Budget

| Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|------------------------|----------------------------------|---------------------------|------------------------------------|--------|--------------|
| COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$106,686 | \$159,632 | \$146,056 | \$232,759 | 45.8% | \$ 73,127 |
| TOTAL FUND EXPENDITURES | \$98,019 | \$159,632 | \$173,706 | \$232,759 | 45.8% | \$ 73,127 |
| NET REVENUE OVER EXPENDITURES | \$8,667 | \$0 | -\$27,650 | \$0 | 100.0% | \$ - |
| COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$27,758 | \$18,500 | \$15,722 | \$21,200 | 14.6% | \$ 2,700 |
| TOTAL FUND EXPENDITURES | \$27,583 | \$18,500 | \$14,169 | \$21,200 | 14.6% | \$ 2,700 |
| NET REVENUE OVER EXPENDITURES | \$174 | \$0 | \$1,553 | \$0 | 100.0% | \$ - |
| COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$8,891 | \$12,100 | \$11,260 | \$12,100 | 0.0% | \$ - |
| TOTAL FUND EXPENDITURES | \$7,240 | \$12,100 | \$8,760 | \$12,100 | 0.0% | \$ - |
| NET REVENUE OVER EXPENDITURES | \$1,651 | \$0 | \$2,500 | \$0 | 0.0% | \$ - |
| STORM DRAINAGE IMPACT FEE FUND | | | | | | |
| TOTAL FUND REVENUES | \$427,059 | \$386,500 | \$290,643 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| TOTAL FUND EXPENDITURES | \$0 | \$386,500 | \$0 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| NET REVENUE OVER EXPENDITURES | \$427,059 | \$0 | \$290,643 | \$0 | 0.0% | \$ - |
| RAP TAX FUND | | | | | | |
| TOTAL FUND REVENUES | \$80,711 | \$58,400 | \$82,004 | \$130,000 | 122.6% | \$ 71,600 |
| TOTAL FUND EXPENDITURES | \$48,599 | \$58,400 | \$13,873 | \$130,000 | 122.6% | \$ 71,600 |
| NET REVENUE OVER EXPENDITURES | \$32,113 | \$0 | \$68,131 | \$0 | 0.0% | \$ - |
| COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$182,581 | \$208,263 | \$155,519 | \$211,300 | 1.4% | \$ 3,037 |
| TOTAL FUND EXPENDITURES | \$175,510 | \$208,263 | \$143,045 | \$211,300 | 1.4% | \$ 3,037 |
| NET REVENUE OVER EXPENDITURES | \$7,071 | \$0 | \$12,474 | \$0 | 100.0% | \$ - |
| COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$108,018 | \$117,068 | \$135,132 | \$191,550 | 38.9% | \$ 74,482 |
| TOTAL FUND EXPENDITURES | \$100,955 | \$117,068 | \$129,997 | \$191,550 | 38.9% | \$ 74,482 |
| NET REVENUE OVER EXPENDITURES | \$7,062 | \$0 | \$5,135 | \$0 | 0.0% | \$ - |

Budget Summary by Department & Fund

2022-2023 Final Budget

| Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals March 31, 2022 | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|------------------------|----------------------------------|---------------------------|------------------------------------|-------|------------|
| COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$208,601 | \$221,179 | \$231,666 | \$251,099 | 11.9% | \$ 29,920 |
| TOTAL FUND EXPENDITURES | \$198,573 | \$221,179 | \$206,698 | \$251,099 | 11.9% | \$ 29,920 |
| NET REVENUE OVER EXPENDITURES | \$10,028 | \$0 | \$24,968 | \$0 | 0.0% | \$ - |
| COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$60,773 | \$67,941 | \$53,684 | \$71,959 | 5.9% | \$ 4,018 |
| TOTAL FUND EXPENDITURES | \$44,698 | \$67,941 | \$46,927 | \$71,959 | 5.9% | \$ 4,018 |
| NET REVENUE OVER EXPENDITURES | \$16,075 | \$0 | \$6,757 | \$0 | 0.0% | \$ - |
| FIRE - SPECIAL REVENUE FUND | | | | | | |
| TOTAL FUND REVENUES | \$894,425 | \$934,442 | \$818,210 | \$1,086,750 | 16.3% | \$ 152,308 |
| TOTAL FUND EXPENDITURES | \$1,211,266 | \$934,442 | \$726,894 | \$1,086,750 | 16.3% | \$ 152,308 |
| NET REVENUE OVER EXPENDITURES | -\$316,841 | \$0 | \$91,316 | \$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.”

FY2022-2023 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 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:

- 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 the public health, safety, and welfare.
- Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
- Fees and utility rates should be increased annually, consistent with inflationary rates, to maintain the operations of the city and to protect the public from significant increases in rates and fees.
- Enterprise funds should be self-sustaining. The city should develop healthy reserves in enterprise funds for long-term replacement needs, emergency repair, and maintenance of critical facilities.
- Maintain updated capital facility master plans for culinary water, irrigation water, sanitary sewer, storm drainage, parks, transportation, and public safety infrastructure needs. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
- Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- Use debt with prudence and wisdom. Debt should be used for capital expenditures that would place the city in a position of strength and preparedness for the community's future. Revenue bonds are the preferred bonding tool for all critical infrastructure needs. Community amenities or 'wants' should go before the voters in the form of general obligation bonds.

BUDGET PROCESS & DEVELOPMENT

BUDGET ROLES & RESPONSIBILITIES

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

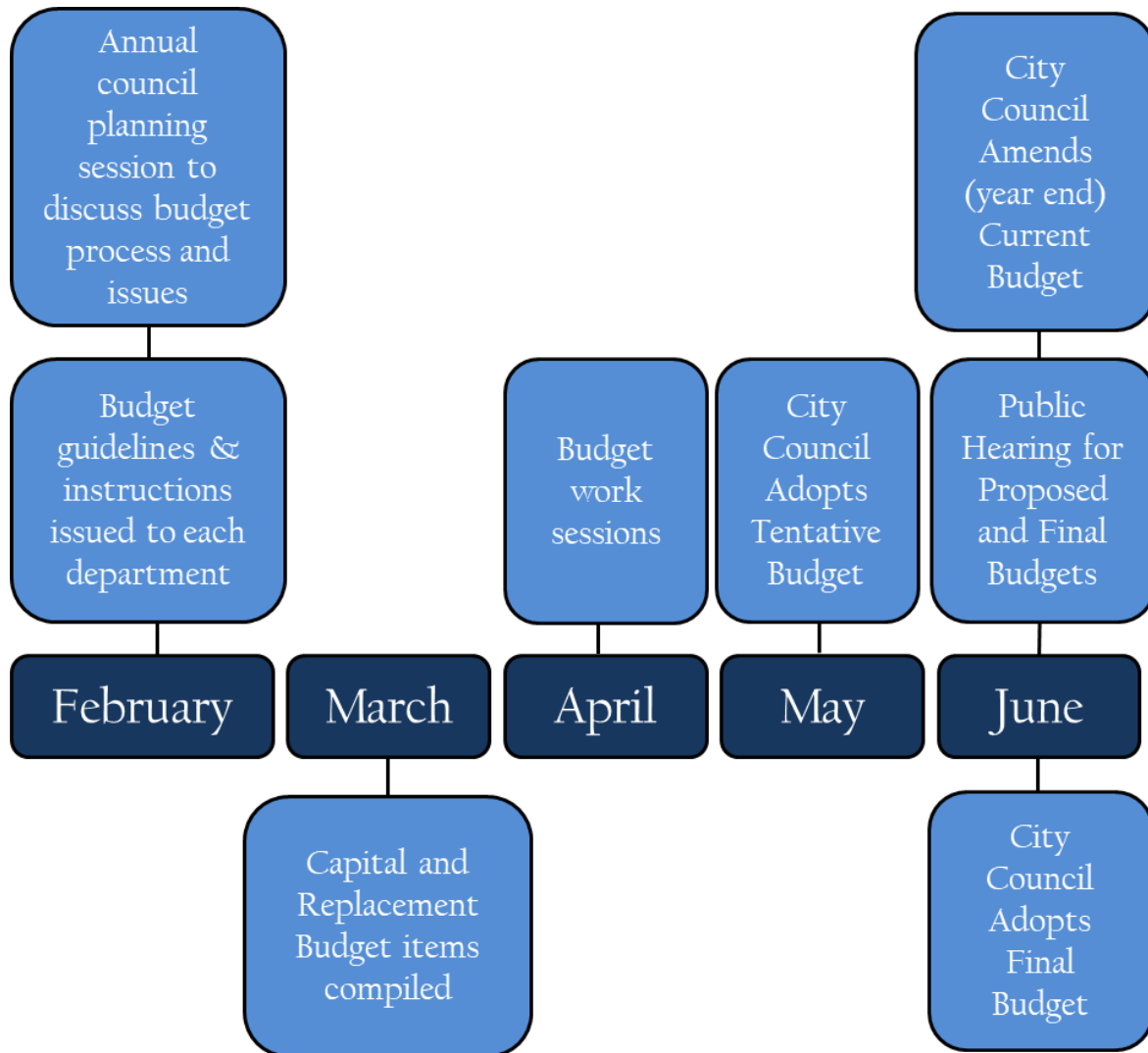
The Mayor via the City Manager – The Mayor’s role is to preside over the preparation and presentation of a tentative budget to the City Council for review, consideration, and adoption.

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 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

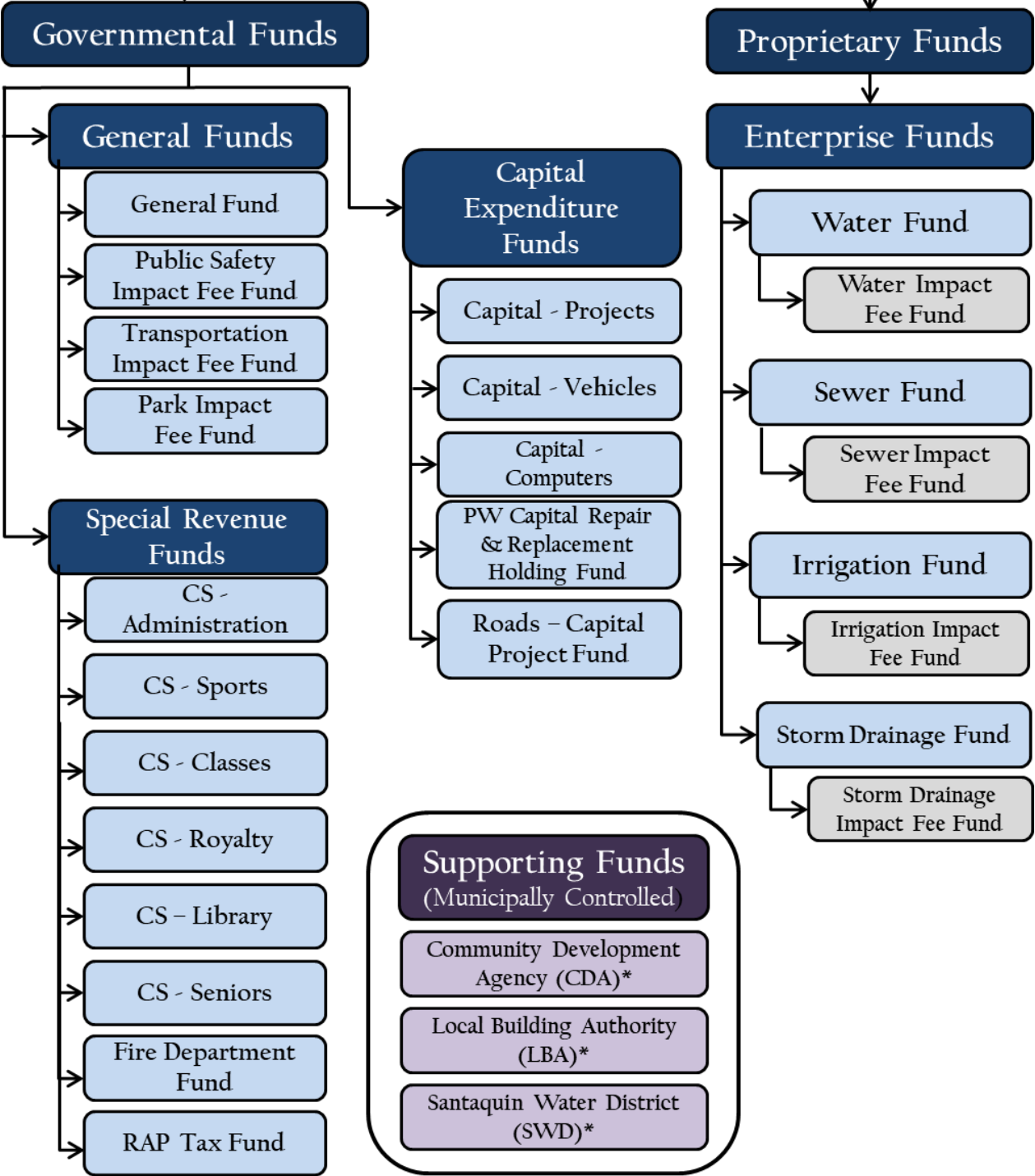
Proprietary funds account for the city's business-type activities so called because they are financed by fees or charges for services provided by the city. As a business-like activity, accounting for these funds is done by an accrual basis under GFOA standards. In Santaquin City, proprietary funds are 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.

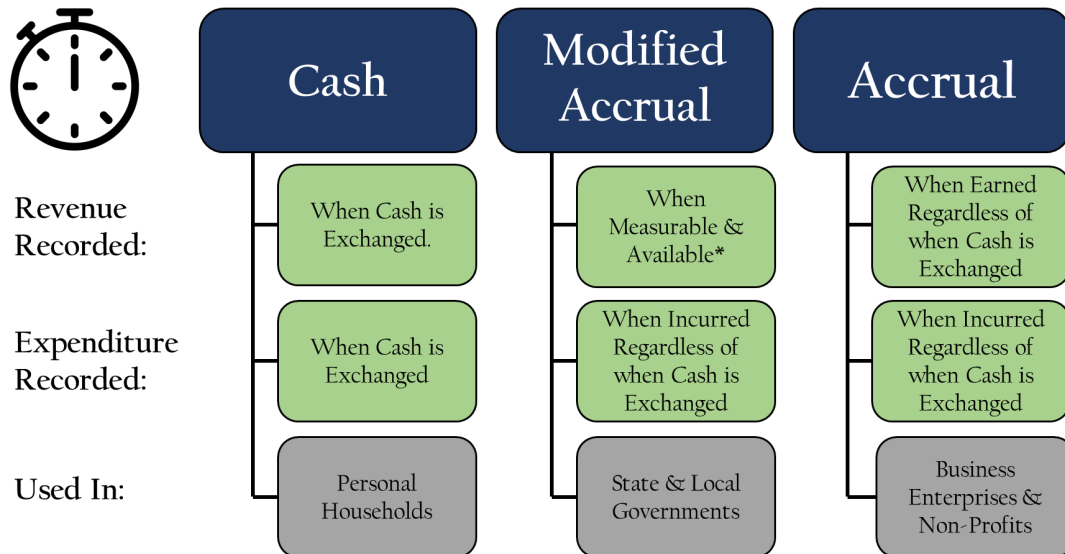
Financial Structure



**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, 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:
 - The amount of the transaction can be determined and
 - 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 FY2022-2023, proposed transfers to the General Fund represent 15.8% 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)

Santaquin City has fully complied with Steps 1 & 2 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 21, 2022. Staff will work with its Auditing Firm and with the State of Utah to complete Steps 3 and 4.

PROPOSED TRANSFERS FOR FISCAL YEAR 2022-2023 BUDGET:

Santaquin City
2022-2023 Budgeted 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 |
| Total GF Transfer In | | \$ 1,700,000 |

Transfer From:

| Fund | Acct No | Amount |
|---|-----------|---------------------|
| P. Irrigation Fund (19.8% of Enterprise Fund) | 54-40-790 | \$ 300,000 |
| Water Fund (29.6% of Enterprise Fund) | 51-40-900 | \$ 700,000 |
| Sewer Fund (27.5% of Enterprise Fund) | 52-40-830 | \$ 700,000 |
| Total Transfer Out: | | \$ 1,700,000 |

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 | \$ 115,000 |
| General Fund | 10-90-500 | \$ 50,000 |
| General Fund | 10-90-510 | \$ 200,000 |
| General Fund | 10-90-520 | \$ 69,000 |
| General Fund | 10-90-550 | \$ 120,000 |
| General Fund | 10-90-600 | \$ 607,500 |
| General Fund | 10-90-700 | \$ 450,000 |
| General Fund | 10-90-800 | \$ 100,000 |
| General Fund | 10-90-860 | \$ 525,500 |
| General Fund | 10-90-870 | \$ 453,000 |
| General Fund | 10-90-880 | \$ 80,000 |
| General Fund | 10-90-884 | \$ 186,806 |
| Total GF Transfer Out: | | \$ 3,033,306 |

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 | \$ 115,000 |
| CS-Seniors Fund | 75-39-100 | \$ 50,000 |
| CS-Administration Fund | 67-39-100 | \$ 200,000 |
| CS-Classes | 68-39-100 | \$ 69,000 |
| Computer Capital Fund | 49-39-100 | \$ 120,000 |
| Capital Projects | 41-39-100 | \$ 607,500 |
| Capital Vehicles & Equipment | 42-39-100 | \$ 450,000 |
| Santaquin Events | 62-39-100 | \$ 100,000 |
| Fire Department Fund | 73-39-100 | \$ 525,500 |
| Road Capital Project Fund | 45-39-100 | \$ 453,000 |
| Santaquin CDA Fund | Separate Entity | \$ 80,000 |
| Local Building Authority | Separate Entity | \$ 186,806 |
| Total Transfers In: | | \$ 3,033,306 |

Other Fund Transfers Out:

| | | |
|------------------------------------|-----------|---------------------|
| Storm Drainage Fund | 50-40-902 | \$ 315,000 |
| Water Fund | 51-40-910 | \$ 75,000 |
| Sewer Fund | 52-40-905 | \$ 75,000 |
| Water Fund | 51-40-NEW | \$ 50,000 |
| Sewer Fund | 52-40-NEW | \$ 50,000 |
| Pressurized Irrigation Fund | 54-40-905 | \$ 75,000 |
| Water Fund | 51-40-901 | \$ 99,528 |
| Sewer Fund | 52-40-901 | \$ 97,536 |
| Pressurized Irrigation Fund | 54-40-901 | \$ 92,304 |
| Transportation Impact Fee Fund | 59-40-900 | \$ 384,300 |
| PW Capital Fund | 44-40-740 | \$ 31,008 |
| Pressurized Irrigation Fund | 54-40-253 | \$ 45,000 |
| Water Fund | 51-40-917 | \$ 200,000 |
| Sewer Fund | 52-40-920 | \$ 200,000 |
| Capital Project Fund (ARPA) | 41-40-826 | \$ 1,522,582 |
| PI Impact Fee Fund | 60-40-NEW | \$ 652,559 |
| Culinary Impact Fee Fund | 54-40-NEW | \$ 92,820 |
| Pressurized Irrigation Fund | 54-40-NEW | \$ 100,000 |
| Total Other Transfers From: | | \$ 4,157,637 |

Other Fund Transfers In:

| | | |
|----------------------------------|-----------------|---------------------|
| Capital Project Fund | 41-39-322 | \$ 315,000 |
| Computer Capital Fund | 43-39-110 | \$ 75,000 |
| Computer Capital Fund | 43-39-120 | \$ 75,000 |
| Roads Capital Project Fund | 45-39-110 | \$ 50,000 |
| Roads Capital Project Fund | 45-39-120 | \$ 50,000 |
| Computer Capital Fund | 43-39-130 | \$ 75,000 |
| PW Capital Fund | 44-39-110 | \$ 99,528 |
| PW Capital Fund | 44-39-120 | \$ 97,536 |
| PW Capital Fund | 44-39-130 | \$ 92,304 |
| Roads Capital Project Fund | 45-39-141 | \$ 384,300 |
| Capital Vehicles Fund | 44-40-740 | \$ 31,008 |
| Santaquin Water District | Separate Entity | \$ 45,000 |
| Capital Vehicles Fund | 42-39-103 | \$ 200,000 |
| Capital Vehicles Fund | 42-39-104 | \$ 200,000 |
| Pressurized Irrigation Fund | 54-39-NEW | \$ 1,522,582 |
| Pressurized Irrigation Fund | 54-39-NEW | \$ 652,559 |
| Culinary Fund | 51-39-NEW | \$ 92,820 |
| Capital Vehicles Fund | 42-39-105 | \$ 100,000 |
| Total Other Transfers In: | | \$ 4,157,637 |

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 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 FY2020-2021 Audited Financial Statement can be found on the following page and outlines the actual revenues, expenditures, and changes in fund balances in the Governmental Funds as of June 30th, 2021. This represents the fund balances citywide at the start of the current fiscal year.

For FY2022-2023, the projected increases to fund balances for both Governmental and Proprietary funds can be found below.

| Projected Increase to Fund Balances | |
|---|--------------|
| General Fund | \$ 1,598 |
| Public Works Capital Repair & Replacement | \$ 258,360 |
| Water Fund * | \$ 327,936 |
| Sewer Fund | \$ 456,690 |
| Pressurized Irrigation Fund * | \$ 51,565 |
| Total | \$ 1,096,149 |

* 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.

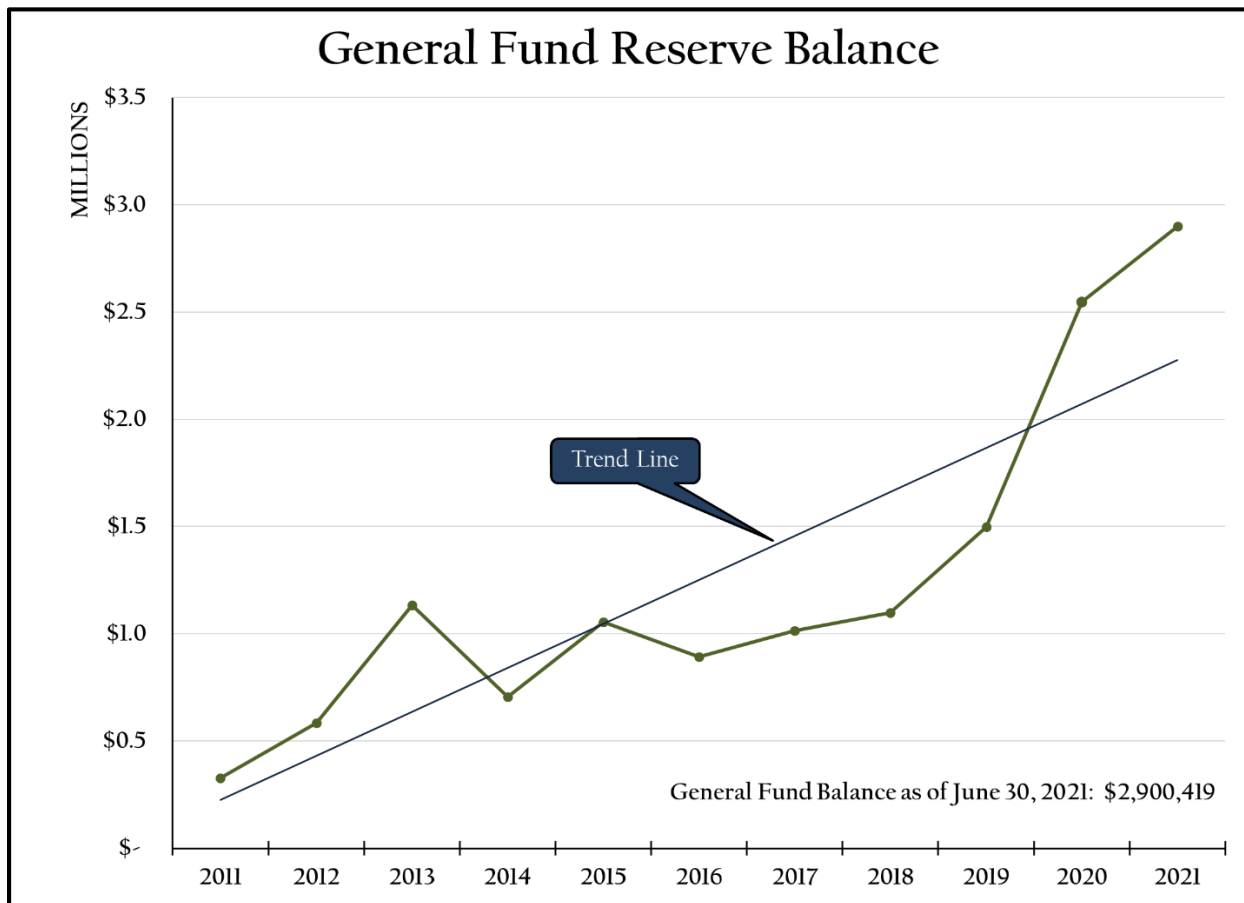
Santaquin City
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - June 30, 2021

| | General Fund | Capital Projects Funds | Non-Major Governmental Funds | Total Governmental Funds |
|--|-----------------------|------------------------------|------------------------------------|--------------------------------|
| REVENUES: | | | | |
| Taxes: | | | | |
| Property | \$ 1,044,638 | \$ - | \$ - | \$ 1,044,638 |
| Sales | \$ 2,048,080 | \$ - | \$ - | \$ 2,048,080 |
| Other Taxes | \$ 789,769 | \$ - | \$ - | \$ 789,769 |
| Licenses and permits | \$ 1,726,647 | \$ - | \$ - | \$ 1,726,647 |
| Intergovernmental Revenues | \$ 985,703 | \$ 106,566 | \$ - | \$ 1,092,269 |
| Charges for Services | \$ 2,744,654 | \$ - | \$ 22,147 | \$ 2,766,800 |
| Fines and forfeitures | \$ 252,487 | \$ - | \$ - | \$ 252,487 |
| Interest | \$ 24,666 | \$ 21,546 | \$ 12,314 | \$ 58,526 |
| Miscellaneous revenue | \$ 82,398 | \$ - | \$ 6,047 | \$ 88,445 |
| Total Revenues: | \$ 9,699,042 | \$ 128,111 | \$ 40,508 | \$ 9,867,661 |
| EXPENDITURES: | | | | |
| General government | \$ 1,934,524 | \$ 1,030,924 | \$ 7,621 | \$ 2,973,069 |
| Public safety | \$ 3,071,844 | \$ 630,302 | \$ 4,625 | \$ 3,706,771 |
| Highways and public improvements | \$ 694,968 | \$ 828,568 | \$ 475,479 | \$ 1,999,015 |
| Sanitation | \$ 567,834 | \$ - | \$ - | \$ 567,834 |
| Parks, recreation and public property | \$ 1,326,244 | \$ 91,714 | \$ 156,507 | \$ 1,574,465 |
| Cemetery | \$ 243,959 | \$ 30,092 | \$ - | \$ 274,051 |
| Debt service: | | | | |
| Principal | \$ 290,000 | \$ 523,201 | \$ 101,000 | \$ 914,201 |
| Interest | \$ 115,932 | \$ 127,742 | \$ 85,652 | \$ 329,326 |
| Total Expenditures: | \$ 8,245,305 | \$ 3,262,542 | \$ 830,884 | \$ 12,338,730 |
| Excess (Deficiency) of Revenues over (Under) Expenditures | \$ 1,453,738 | \$ (3,134,430) | \$ 790,376 | \$ 2,471,069 |
| Other Financing Sources and (Uses): | | | | |
| Impact fees | \$ - | \$ - | \$ 2,491,521 | \$ 2,491,521 |
| Bond Issuance | \$ - | \$ 7,132,607.00 | \$ - | \$ 7,132,607 |
| Gain on Sale of Capital Assets | \$ - | \$ 471,640.00 | \$ - | \$ 471,640 |
| Transfers in | \$ 2,177,793 | \$ 3,189,385 | \$ 673,100 | \$ 6,040,278 |
| Transfers (out) | \$ (3,279,054) | \$ (529,524) | \$ (396,450) | \$ (4,205,028) |
| Total other financing sources and (uses) | \$ (1,101,261) | \$ 10,264,108 | \$ 2,768,171 | \$ 11,931,018 |
| Net Change in Fund Balances | \$ 352,477 | \$ 7,129,678 | \$ 1,977,795 | \$ 9,459,949 |
| Fund balances - beginning of year | \$ 2,547,941 | \$ 1,482,201 | \$ 1,760,845 | \$ 5,790,988 |
| Fund balances - end of year | \$ 2,900,418 | \$ 8,611,879 | \$ 3,738,640 | \$ 15,250,937 |

GENERAL FUND RESERVES

Santaquin City places a high priority each year to grow the city's operational reserves to ensure adequate coverage during down turns in the economy. As mentioned, the State of Utah requires cities to maintain a fund balance in the General Fund of at least 5%, and no more than 35% of budgeted revenues less qualifying transfers ([Utah State Code 10.6.116](#)). As of June 30th, 2021, the General Fund reserves sit at \$2,900,418 or 32.1% 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 \$2,572,175 or 784% 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:



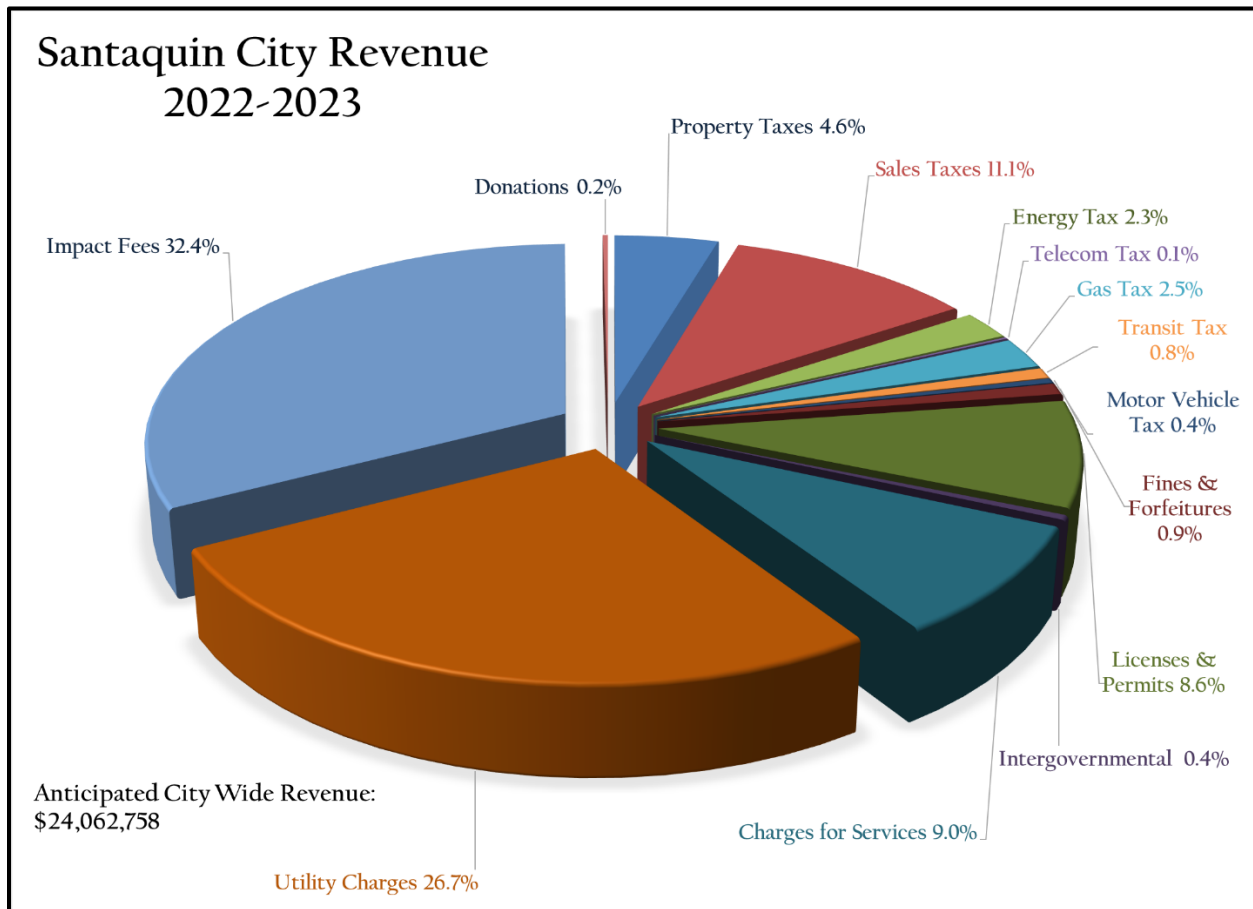
REVENUES AND TAXATION

TAX LEVELS

The Fiscal Year 2022-2023 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2022-2023 is 0.000858 for General Operations and 0.000077 for the Library. As such, our Total Municipal Certified Tax Rate is 0.000935.

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.

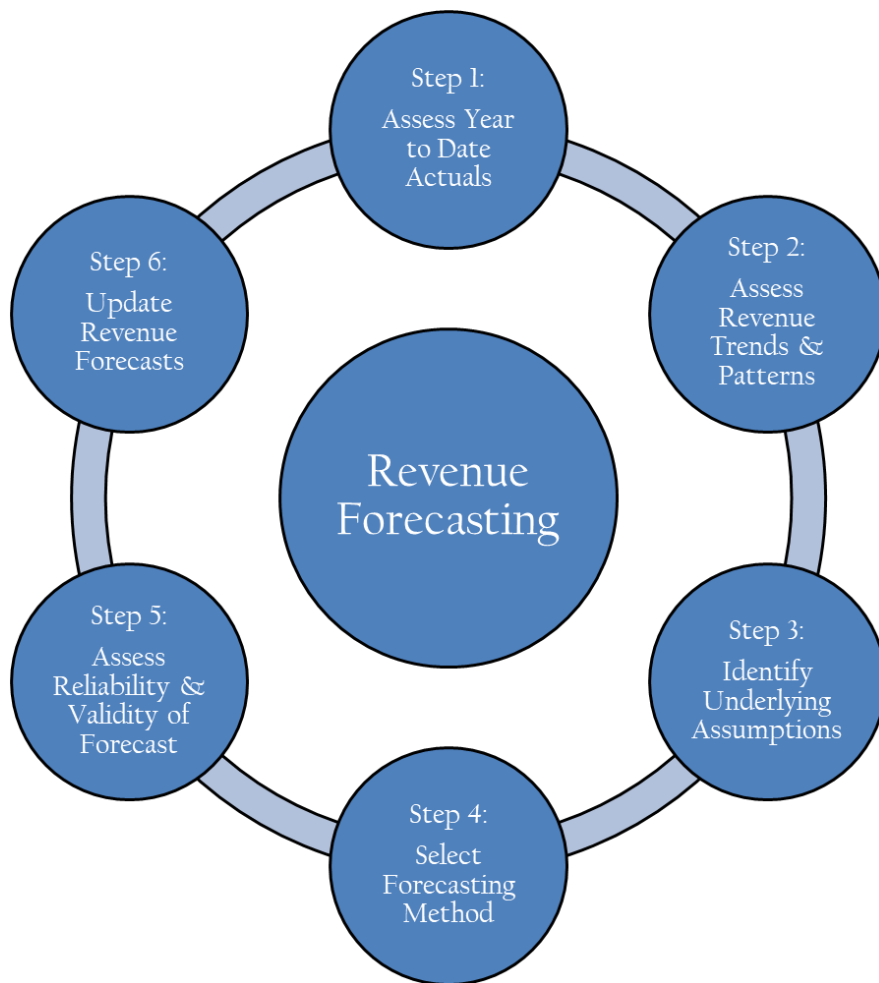


REVENUE FORECASTING METHODOLOGY

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

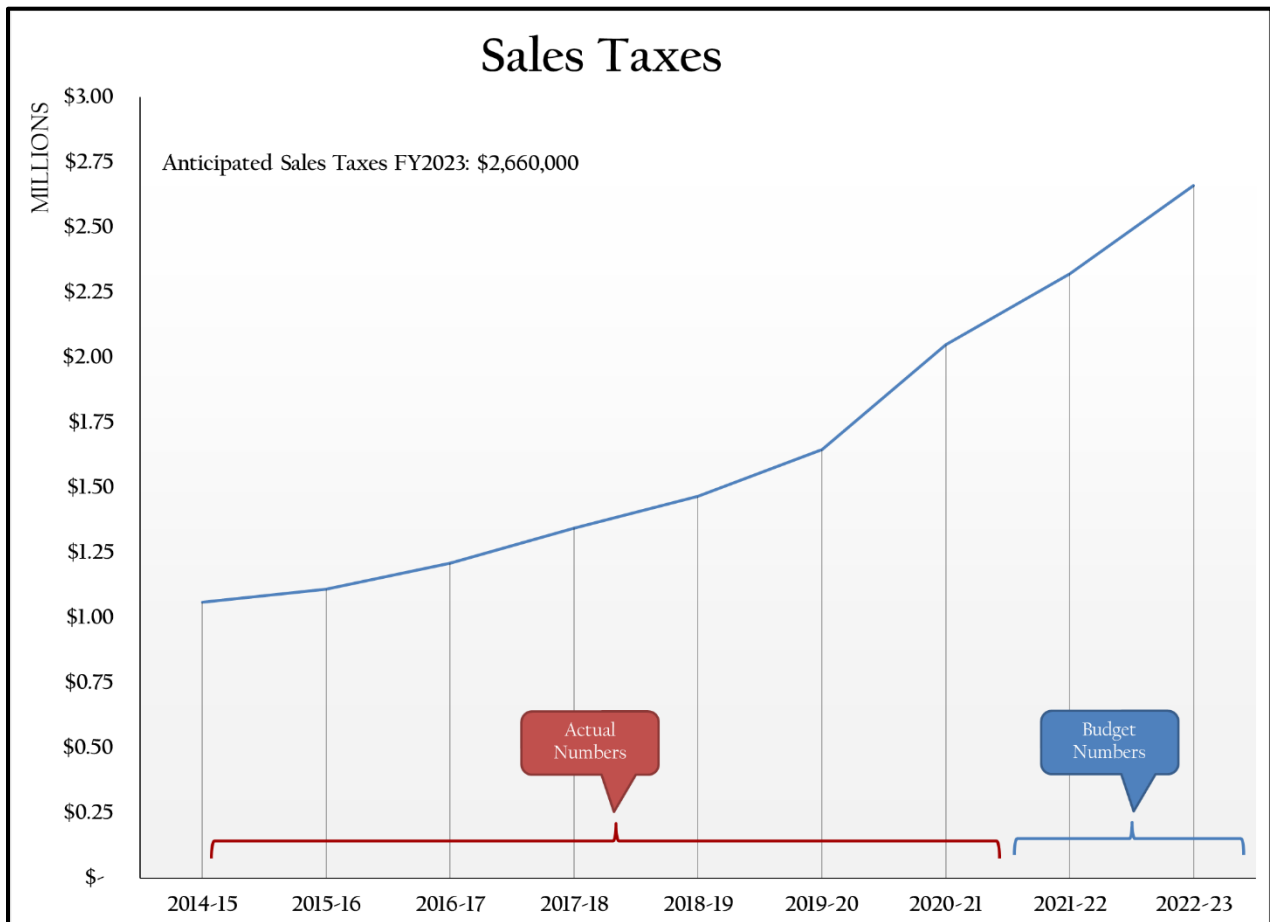
Using data from previous years, the current year, and the methodologies listed above, the city projects revenues for the upcoming fiscal year in the following process:



SALES TAXES

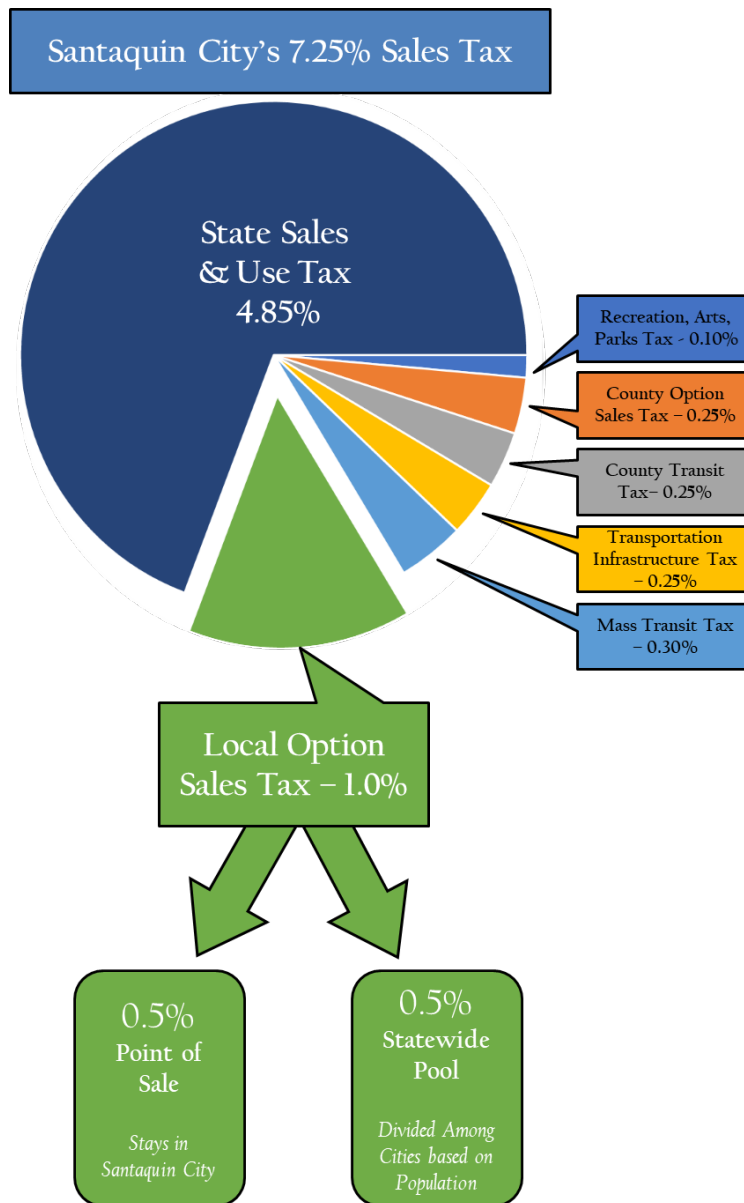
Sales tax has been an ever-growing source of revenue for the city representing a 186% growth rate since 2011. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 11.1% of the city's overall source of revenue as seen on the revenue chart on page 33. 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 FY2022-2023 sales taxes are estimated to increase to approximately \$2.66M 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 FY2022-2023. To clarify, the sales tax numbers for FY2021-2022 and FY2022-2023. are budgeted figures and not actuals.



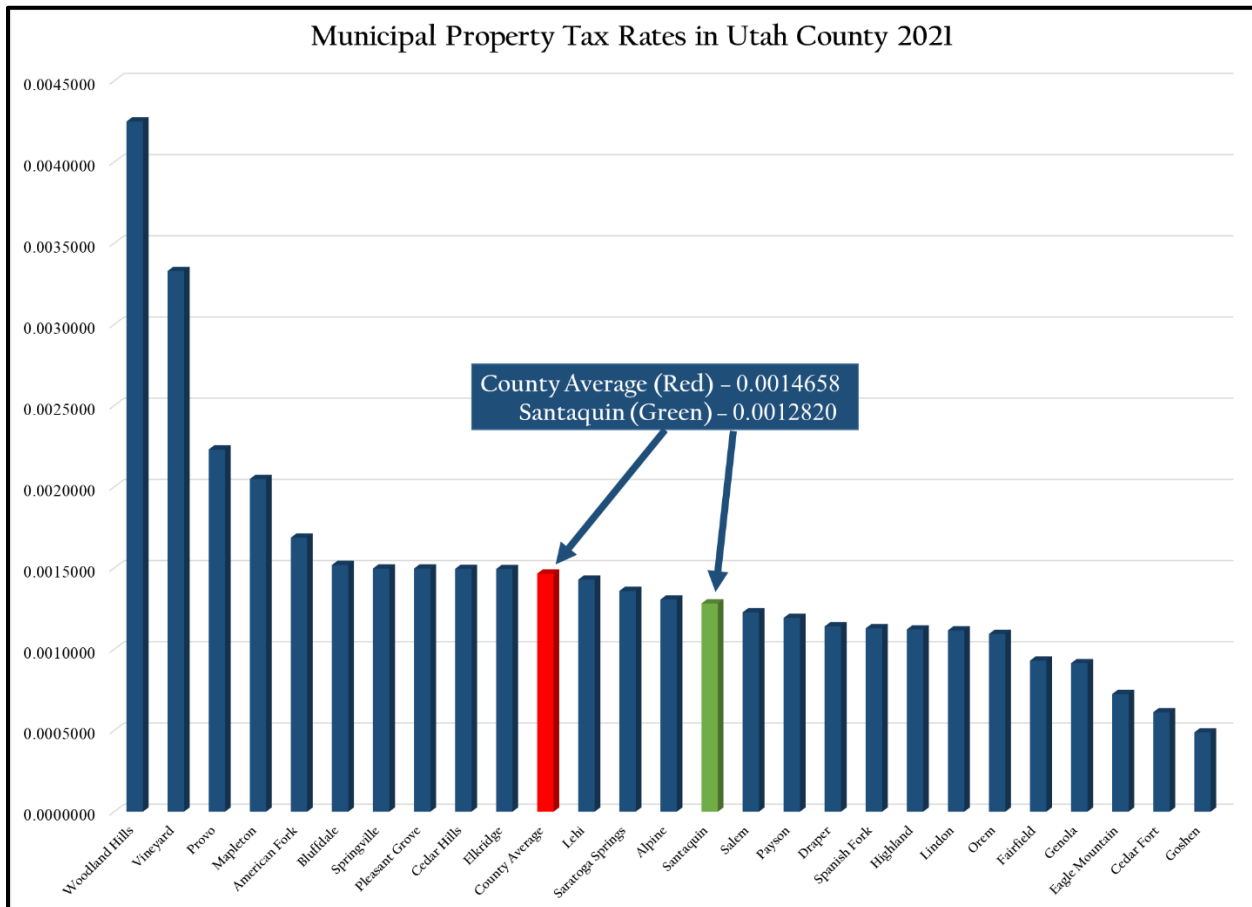
SALE TAX DISTRIBUION

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 the 2021 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 4.6% of total revenues. Santaquin City is not proposing a property tax increase for FY2022-2023. Due to the dramatic increase in housing values, inflation, and the exponential growth of number of homes built in the city, the overall taxable value of the city has increased from \$770,125,083 in FY2021-2022 to \$1,175,816,833 in FY2022-2023, which reflects an increase of 52.7%. Housing growth reflects only 21.6% of that increase. The remainder is caused by the increase in home values over FY2021-2022. This has resulted in a decrease to the mill levy tax rate from 0.001282 to 0.000935. Property Taxes are estimated by the Utah County Assessors’ office to be \$1,008,851 for the General Fund and \$90,538 for the Library. This 11.4% increase reflects an average growth rate consistent with the city’s increase in housing. In the FY2021-22 rate study, Santaquin City’s property tax rate was shown to be below the average of all cities within Utah County as shown in the graph below.

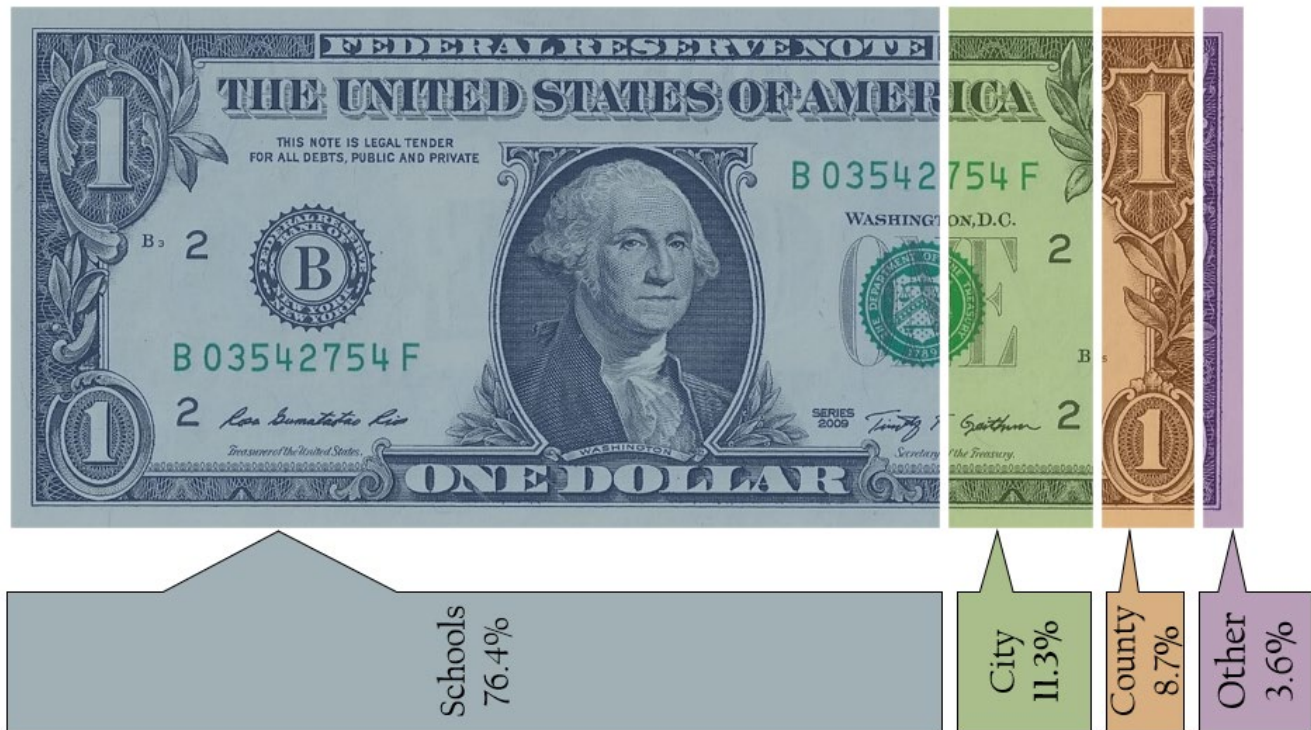


PROPERTY TAX DISTRIBUTION

Below is a table of all the different property taxes that Santaquin residents pay based on property tax figures from as of June 30th, 2021, and do not reflect the updated property tax rates for all entities listed below as they were not available at the time of writing.

| Tax Rate | Tax Type | % |
|-----------------|--------------------------------|-------|
| 0.008694 | Nebo School District | 76.4% |
| 0.001282 | Santaquin City | 11.3% |
| 0.000853 | Utah County | 7.5% |
| 0.000400 | Central Utah Water | 3.5% |
| 0.000142 | State Charter School | 1.2% |
| 0.000012 | County Assessing | 0.1% |
| 0.011383 | Total Property Tax Rate | |

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 11.3% makes it back to the city level with 76.4% property tax going to the local school district. Of the smaller portions, 7.5% goes to Utah County, 3.5% goes to pay for regional water, .1% to Utah County for assessments and collections of property taxes, and finally 1.2% to Charter Schools within the Nebo School District. The graphic below illustrates this breakdown in relation to each dollar of property tax paid by Santaquin residents.



UTILITY CHARGES

This year, 26.7% 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 FY2022-2023, this reflects a 4.7% 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 FY2021-2022 | Projected Revenue FY2022-2023 |
|------------------------------|------------------------|----------------------------------|
| Culinary Water | \$1,379,201 | \$1,694,112 |
| Pressurized Irrigation Water | \$1,183,657 | \$1,327,073 |
| Storm Water | \$56,200 | \$61,682 |
| Sanitary Sewer | \$2,148,120 | \$2,544,751 |
| Solid Waste | \$839,055 | \$918,974 |
| Total: | \$4,767,178 | \$5,627,618 |

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

IMPACT FEES

Impact Fees are one-time funds that are earmarked for specific capital projects for which they were collected. 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 500 new homes to be constructed in FY2022-2023. 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 FY2022-2023 Budget. However, increases or decreases to the rate at which new housing is constructed may influence the timing of these projects.

DEBT

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

1. **Long-Term Debt** – Used for capital infrastructure and is enacted in the form of bonds.
2. **Short-Term Debt** – Used for purchase of equipment and is enacted in the form of leases.

Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or state allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property within the jurisdiction and require a vote of the people. The city currently enjoys a AA bond rating from Standard and Poor’s which is valuable in getting lower interest rates on bonds.

CURRENT DEBT OBLIGATIONS & LIMITS

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

| | Description | Original Amount | FY2021-2022 Payment | Balance as of 6/30/2022 | Maturity Date |
|---------------|----------------------|---------------------|---------------------|-------------------------|---------------|
| General | 2015 Pumper Truck | \$446,032 | \$54,550 | \$54,500 | 06/24/2024 |
| | 2106 Equipment Lease | \$482,477 | \$61,372 | \$0 | 03/01/2023 |
| | 2018 SCBA Fire | \$169,173 | \$27,475 | \$51,263 | 09/26/2025 |
| | 2018 Road Bond | \$4,300,000 | \$475,830 | \$3,118,000 | 07/15/2028 |
| | 2020 City Hall | \$6,655,000 | \$413,730 | \$5,855,000 | 06/15/2040 |
| | 2021 Equipment Lease | \$730,000 | \$187,592 | \$551,372 | 06/08/2025 |
| | Total: | \$12,782,682 | \$1,220,549 | \$9,630,135 | |
| Water & Sewer | 2011A-1 Sewer Bonds | \$6,034,000 | \$375,280 | \$2,742,000 | 01/01/2031 |
| | 2011A-2 Sewer Bonds | \$2,912,000 | \$126,852 | \$2,434,281 | 02/15/2052 |
| | 2011B-1 Sewer Bonds | \$900,000 | \$9,000 | \$900,000 | 01/01/2033 |
| | 2018 Water Bond | \$3,441,000 | \$186,080 | \$2,958,000 | 01/01/2039 |
| | 2021 Water Bond | \$11,236,000 | \$557,002 | \$10,742,000 | 03/01/2041 |
| | Total: | \$24,523,000 | \$1,254,214 | \$19,776,281 | |

COMPUTATION OF LEGAL DEBT MARGIN – JUNE 30, 2022

| | |
|--------------------------------------|---------------------------------|
| Assessed Valuation of Real Property: | \$1,175,816,833* |
| Legal Debt Limit: | $\frac{x}{8\%}$ \$94,065,347 |

*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 | \$47,032,674 | \$47,032,674 | \$94,065,347 |
| Current Debt | \$9,630,135 | \$19,776,281 | \$29,406,416 |
| % of Allowed | 20.5% | 42.0% | 31.3% |

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 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.

2018 Roads Bond – This \$4.3M Bond was undertaken to fund the construction of Summit Ridge Parkway Extension to US-6 Main Street (\$2.9M), 500 West Street Construction (\$888K - \$200K from Nebo School District = \$688K), Orchard Land Economic Development Road Construction Incentive (\$400K), and 300 West Widening Project (\$150K) plus project contingency and bond closing costs.

Enterprise Fund Debt:

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

2012 Irrigation Refund (Refinance) Bond – In 2005, Santaquin City installed a fully metered pressurized irrigation system to meet its secondary water needs. The initial bonds were in the amount of \$6.6M with an interest rate of 3.5%. Again, with very low bond interest rates in the market at the time, it was in the best interest of the city to refinance (refund and reissue) the remaining balance of its 2005 Irrigation Bonds in the amount of \$4.85M. The interest rate on the 2012 Irrigation Refund Bond has decreased the rate from 3.5% to 2.52%.

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. The Phase 1 – Booster Pump was completed in FY2018-2019. The Phase 2 – Irrigation Tank was completed in FY2019-2020.

2021 Water (Culinary & Irrigation) Bond – The Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems draw their water from the same culinary water tank and source. By constructing a pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued. 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 is anticipated to be completed near the beginning of the 2023 irrigation season. Note: Santaquin City is contractually obligated to provide this additional water storage capacity to the Summit Ridge Development. Additional bond proceeds will be loaned 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.

CAPITAL EXPENDITURES

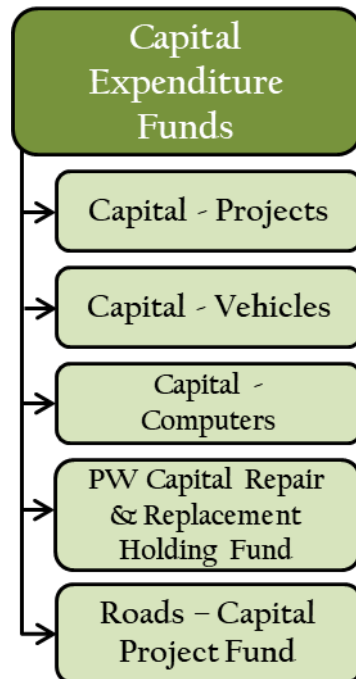
INTRODUCTION

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

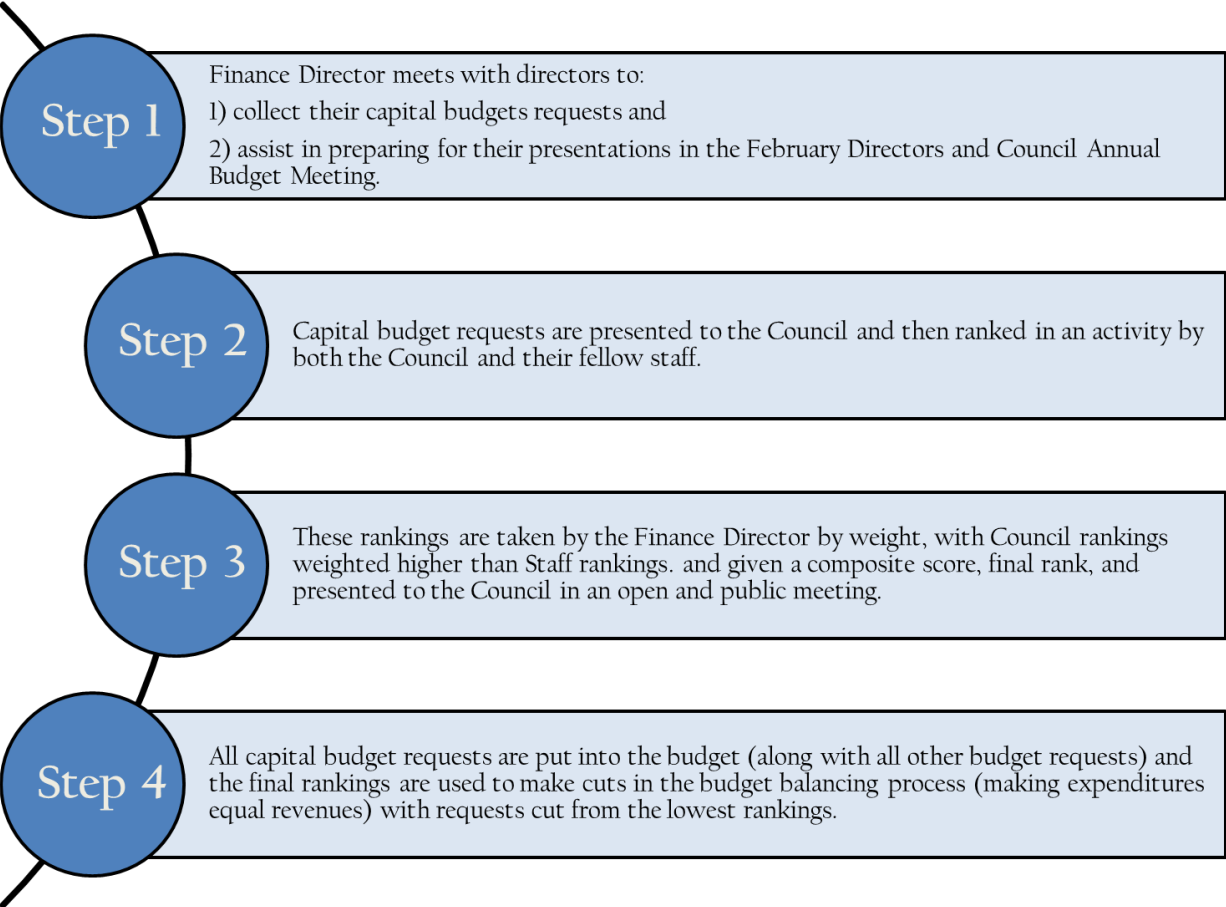
Capital expenditures are defined as the improvement, construction, or acquisition of *any* capital asset.

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



PROCESS FOR FUNDING

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



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 | Backhoe | Public Works | \$ 43,000 |
| 2 | Battery Powered Extraction Tools | Fire Department | \$ 55,000 |
| 3 | ESRI GIS Software Upgrade | Engineering | \$ 6,500 |
| 4 | Wrestling Mats | Community Services | \$ 8,000 |
| 5 | GPS Antenna | Engineering | \$ 23,000 |
| 6 | Aerator for Turf | Public Works | \$ 4,000 |
| 7 | Bobcat (tool cat) | Public Works | \$ 83,000 |
| 8 | Traffic Counter | Engineering | \$ 6,600 |
| 9 | Forklift for Shop | Public Works | \$ 12,000 |
| 10 | Tractor with Rear Bucket | Public Works | \$ 47,500 |
| 11 | Ballfield Groomer | Public Works | \$ 16,500 |
| 12 | Catwalk | Public Works | \$ 6,000 |
| 13 | Arena Groomer | Public Works | \$ 8,000 |
| 14 | Library Book Return | Library | \$ 5,500 |
| | | | \$ 324,600 Total |

Vehicles:

| Rank | Capital Asset - Vehicles | Dept. | Estimated Cost |
|------|------------------------------|--------------------|-------------------------|
| 1 | Snowplow | Public Works | \$ 220,000 |
| 2 | Patrol Vehicles (4) - Trucks | Police | \$ 260,000 |
| 3 | F-150 Pickup (2) | Public Works | \$ 92,000 |
| 4 | Flatbed | Public Works | \$ 61,000 |
| 5 | F-150 Pickup (1) | Engineering | \$ 46,000 |
| 6 | Ford Expedition | Admin | \$ 46,000 |
| 7 | F-150 Pickup (1) | Community Services | \$ 46,000 |
| 8 | F-150 Pickup (1) | Comm Dev | \$ 46,000 |
| | | | \$ 817,000 Total |

FUNDED CAPITAL PROJECTS

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

Carry Over Projects from FY2021-2022:

- **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 Spring of 2023. The project is financed with a sales tax revenue bond and from funding from the enterprise funds.

- **Construction of Summit Ridge P.I. Water Tank & Booster Pump – \$8.736M**
 - **Funding Sources:** Pressurized Irrigation Revenue Bond
 - **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 pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued and both water systems will be enhanced

- **Harvest View Sports Park – Phase II – \$2.3M**
 - **Funding Sources:** Parks Impact Fee Fund
 - **Funding Uses:** Capital Project Fund
 - **Description:** Santaquin City's regional park development has continued at the Harvest View Sports Park with the construction a very large parking lot, eight illuminated pickleball courts, a playground facility, a concession stand, additional bathroom facilities, as well as landscaping improvements. Construction commenced in the fall of 2021 with anticipated completion in the late summer of 2022.

- **Center Street Storm Drainage Project – \$315K**
 - **Funding Sources:** CDBG Grant & General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** Community Development Block Grant (CDBG) Funded project that will extend storm drainage facilities (e.g., curb, gutter, and asphalt) along Center Street from Main Street to 100 North Street.

- **Updates of Parks Master Plan – \$80K**
 - **Funding Sources:** Parks Impact Fee Fund
 - **Funding Uses:** Parks Impact Fee Fund
 - **Description:** With the tremendous population growth wave coming to Santaquin City, new parks and recreation venues are needed throughout our community. There are many desired facilities, from the development of a regional recreational and irrigation pond park built in partnership with the Summit Creek Irrigation Company to the Illumination of the Baseball Fields at Orchard Hills, all anticipated additions to an updated Santaquin Parks Master Plan. Neighborhood parks connected by a walkable trails network are also anticipated additions. This master plan update will continue Santaquin City’s community engagement efforts in its overall development and will build upon the concepts and ideas generated from the Imagine Santaquin 2022 General Plan update.

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

- **Cemetery Expansion Phase II – Center Street Access – \$37K**
 - **Funding Sources:** General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** Efforts continue to expand the Santaquin Cemetery by continuing the paved access into the western expansion area while also providing a decorative vehicular access point off Center Street. In FY2020-21, Santaquin City purchased property for the future construction of a maintenance/equipment shed and staging area. This will allow for beautification and expansion of the cemetery into the city’s current staging area at the corner of 300 South and Center Street.

- **Sanitary Sewer Master Plan – \$??K**
 - **Funding Sources:** Sewer Impact Fee Fund
 - **Funding Uses:** Sewer Impact Fee Fund
 - **Description:** With the tremendous population growth wave coming to Santaquin City, an update to the sanitary sewer master plan is needed. This master plan update will continue to help the city properly plan for the continued growth.

New Projects in FY2022-2023:

- **Main Street Widening & Improvements – \$4.4M**
 - **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 100 West. This is the fourth of a five-phase project that will provide four travel lanes, one turning lane, and parking on both the north and south side of Santaquin City's Main Street. While funding is available for this project in FY2023-24, there is a high probability that Phase 4 and Phase 5 (100 West to 500 West) may be consolidated into a single project that would be postponed 12-24 months in order to minimize the construction impacts to our residents, while minimizing mobilization, construction, and design costs.

- **Orchard Hills Elementary Ball Field Lights – \$325K**
 - **Funding Sources:** Park Impact Fees
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** Expand the usability of the baseball fields by Orchard Hills Elementary by providing lights and expanding the usable hours of the facility.

- **New Well Design – \$200K**
 - **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.

- **Prospector View Park – \$135.5K**
 - **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 the first phase of a citywide trail network which will connect to city parks, future development areas, and the regional Bonneville Shoreline Trail.

- **Core Storm Drainage Feasibility Study – \$100K**
 - **Funding Sources:** Storm Drainage Impact Fees
 - **Funding Uses:** Storm Drainage Impact Fee Fund
 - **Description:** Funding has been set aside to complete an engineering study and basic high-level designs to plan for the storm drainage needs in the core area of Santaquin.

- **Landscape East Booster Pump Property – \$95K**
 - **Funding Sources:** General Fund
 - **Funding Uses:** Capital Project Fund
 - **Description:** This project will enhance the beautification of city properties on the east bench, which currently detract from property values in the area.

- **Cemetery Expansion Phase III & IV – \$45K**
 - **Funding Sources:** General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** Continued efforts to enhance and expand the Santaquin City Cemetery and plan for a future cremation garden.

- **FD/PW Pump Test Pit – \$35K**
 - **Funding Sources:** General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** This new training infrastructure will allow for confined space training for the public works department and provide a facility for the fire department to test the pumps on the fire trucks.

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

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 | FY2022-2023 | FY2023-2024 | FY2024-2025 | FY2025-2026 | FY2026-2027 | 5-Year Total |
|----------------------|--|--|---------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Administration | 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 | \$ 5,000 | \$ 5,250 | \$ 5,500 | \$ 5,750 | \$ 6,000 | \$ 27,500 |
| Streets | Main Street Widening & Improvements | UDOT Facility | \$ 4,400,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks | Harvest View Sports Park Phase II | Field & Grounds Maintenance | \$ 2,300,000 | \$ 2,500 | \$ 3,000 | \$ 3,500 | \$ 4,000 | \$ 4,500 | \$ 17,500 |
| Parks | Orchard Hills Elementary Baseball Field Lighting | No Impact | \$ 325,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Storm Drainage | Center Street Storm Water Project | Maintenance | \$ 315,000 | \$ 200 | \$ 225 | \$ 250 | \$ 275 | \$ 300 | \$ 1,250 |
| Water & P.I. | New Well Design | No Impact | \$ 200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parks | Prospector View Park | Trails & Grounds Maintenance | \$ 135,500 | \$ 1,500 | \$ 1,750 | \$ 2,000 | \$ 2,250 | \$ 2,500 | \$ 10,000 |
| Storm Drainage | Core Storm Drainage Feasibility Study | No Impact | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Water & P.I. | Landscape East Booster Pump | Facilities | \$ 95,000 | \$ 500 | \$ 600 | \$ 700 | \$ 800 | \$ 900 | \$ 3,500 |
| Parks | Parks Master Plan Update | No Impact | \$ 80,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cemetery | Cemetery Expansion Phase III & IV | Park Maintenance | \$ 55,000 | \$ 1,000 | \$ - | \$ 1,250 | | \$ 1,500 | \$ 3,750 |
| Parks | Update of Active Transportation Plan (Trails) | No Impact | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cemetery | Cemetery Expansion Phase II - Center Street Access | Park Maintenance | \$ 37,000 | \$ - | \$ - | \$ - | \$ 3,500 | \$ - | \$ 3,500 |
| Fire/PW | Pump Test Pit | No Impact | \$ 35,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public Works | Automatic Security Gate | Annual Service | \$ 25,000 | \$ 250 | \$ 300 | \$ 350 | \$ 400 | \$ 450 | \$ 1,750 |
| \$ 27,388,500 | | | | \$ 39,117 | \$ 39,996 | \$ 43,143 | \$ 47,308 | \$ 47,241 | \$ 216,805 |

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, 2023.

Major Funds Long-Term Operating Budget

| Description | Current Year Budget (2021-2022) | Projected Budget (2022-2023) | Projected Budget (2023-2024) | Projected Budget (2024-2025) | Projected Budget (2025-2026) | Projected % Increase | Projected \$ Increase |
|---|---------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|-------------------------|--------------------------|
| GENERAL FUND | | | | | | | |
| REVENUES: | | | | | | | |
| TOTAL TAXES | \$4,047,467 | \$4,568,900 | \$5,025,790 | \$5,402,724 | \$5,672,860 | 40.16% | \$1,625,393 |
| TOTAL LICENSES AND PERMITS | \$1,828,700 | \$2,065,700 | \$2,272,270 | \$2,442,690 | \$2,564,825 | 40.25% | \$736,125 |
| TOTAL INTERGOVERNMENTAL REVENUE | \$562,500 | \$616,000 | \$677,600 | \$728,420 | \$764,841 | 35.97% | \$202,341 |
| TOTAL CHARGES FOR SERVICES | \$1,307,377 | \$1,489,023 | \$1,637,925 | \$1,760,770 | \$1,848,808 | 41.41% | \$541,431 |
| TOTAL FINES AND FORFEITURES | \$302,500 | \$217,100 | \$238,810 | \$256,721 | \$269,557 | -10.89% | -\$32,943 |
| TOTAL INTEREST | \$18,200 | \$32,200 | \$35,420 | \$38,077 | \$39,980 | 119.67% | \$21,780 |
| TOTAL MISCELLANEOUS REVENUE | \$43,500 | \$47,000 | \$51,700 | \$55,578 | \$58,356 | 34.15% | \$14,856 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | \$1,500,000 | \$1,700,000 | \$1,870,000 | \$2,010,250 | \$2,110,763 | 40.72% | \$610,763 |
| TOTAL FUND REVENUES | \$9,610,244 | \$10,735,923 | \$11,809,515 | \$12,695,229 | \$13,329,990 | 38.71% | \$3,719,746 |
| EXPENDITURES: | | | | | | | |
| TOTAL LEGISLATIVE | \$128,627 | \$107,754 | \$118,529 | \$127,419 | \$133,790 | 4.01% | \$5,163 |
| TOTAL COURT | \$522,582 | \$288,188 | \$317,007 | \$340,782 | \$357,821 | -31.53% | -\$164,761 |
| TOTAL ADMINISTRATION | \$829,698 | \$1,142,608 | \$1,256,869 | \$1,351,134 | \$1,418,691 | 70.99% | \$588,993 |
| TOTAL ENGINEERING DEPT | \$428,244 | \$461,155 | \$507,271 | \$545,316 | \$572,582 | 33.70% | \$144,338 |
| TOTAL GENERAL GOVERNMENT BUILDINGS | \$120,760 | \$162,509 | \$178,760 | \$192,167 | \$201,775 | 67.09% | \$81,015 |
| TOTAL POLICE | \$2,289,654 | \$2,532,759 | \$2,786,035 | \$2,994,988 | \$3,144,737 | 37.35% | \$855,083 |
| TOTAL STREETS | \$429,187 | \$442,285 | \$486,514 | \$523,002 | \$549,152 | 27.95% | \$119,965 |
| TOTAL SANITATION | \$659,010 | \$696,800 | \$766,480 | \$823,966 | \$865,164 | 31.28% | \$206,154 |
| TOTAL BUILDING INSPECTION | \$441,842 | \$468,359 | \$515,195 | \$553,835 | \$581,526 | 31.61% | \$139,684 |
| TOTAL PARKS | \$421,626 | \$374,925 | \$412,418 | \$443,349 | \$465,516 | 10.41% | \$43,890 |
| TOTAL CEMETERY | \$216,941 | \$231,281 | \$254,409 | \$273,490 | \$287,164 | 32.37% | \$70,223 |
| TOTAL PLANNING & ZONING | \$426,681 | \$378,665 | \$416,532 | \$447,771 | \$470,160 | 10.19% | \$43,479 |
| TOTAL DEBT SERVICE | \$413,730 | \$413,730 | \$455,104 | \$489,236 | \$513,698 | 24.16% | \$99,968 |
| TOTAL TRANSFERS | \$2,281,661 | \$3,034,904 | \$3,338,395 | \$3,588,775 | \$3,768,213 | 65.15% | \$1,486,552 |
| TOTAL FUND EXPENDITURES | \$9,610,244 | \$10,735,923 | \$11,809,515 | \$12,695,229 | \$13,329,990 | 38.71% | \$3,719,746 |
| NET REVENUE OVER EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | 24.16% | \$0 |
| WATER - ENTERPRISE FUND | | | | | | | |
| TOTAL FUND REVENUES | \$2,321,287 | \$2,460,032 | \$2,706,035 | \$2,908,988 | \$3,054,437 | 31.58% | \$733,150 |
| TOTAL FUND EXPENDITURES | \$2,321,287 | \$2,460,032 | \$2,706,035 | \$2,908,988 | \$3,054,437 | 31.58% | \$733,150 |
| NET REVENUE OVER EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| SEWER FUND - ENTERPRISE FUND | | | | | | | |
| TOTAL FUND REVENUES | \$2,451,120 | \$2,545,751 | \$2,800,326 | \$3,010,351 | \$3,160,868 | 28.96% | \$709,748 |
| TOTAL FUND EXPENDITURES | \$2,451,120 | \$2,545,751 | \$2,800,326 | \$3,010,351 | \$3,160,868 | 28.96% | \$709,748 |
| NET REVENUE OVER EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| PRESSURIZED IRRIGATION - ENTERPRISE FUND | | | | | | | |
| TOTAL FUND REVENUES | \$1,433,657 | \$10,691,964 | \$2,411,160 | \$2,591,997 | \$2,721,597 | 89.84% | \$1,287,940 |
| TOTAL FUND EXPENDITURES | \$1,433,657 | \$10,691,964 | \$2,411,160 | \$2,591,997 | \$2,721,597 | 89.84% | \$1,287,940 |
| NET REVENUE OVER EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| STORM DRAINAGE FUND - ENTERPRISE FUND | | | | | | | |
| TOTAL FUND REVENUES | \$421,200 | \$376,682 | \$414,350 | \$445,426 | \$467,698 | 11.04% | \$46,498 |
| TOTAL FUND EXPENDITURES | \$421,200 | \$376,682 | \$414,350 | \$445,426 | \$467,698 | 11.04% | \$46,498 |
| NET REVENUE OVER EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | | |

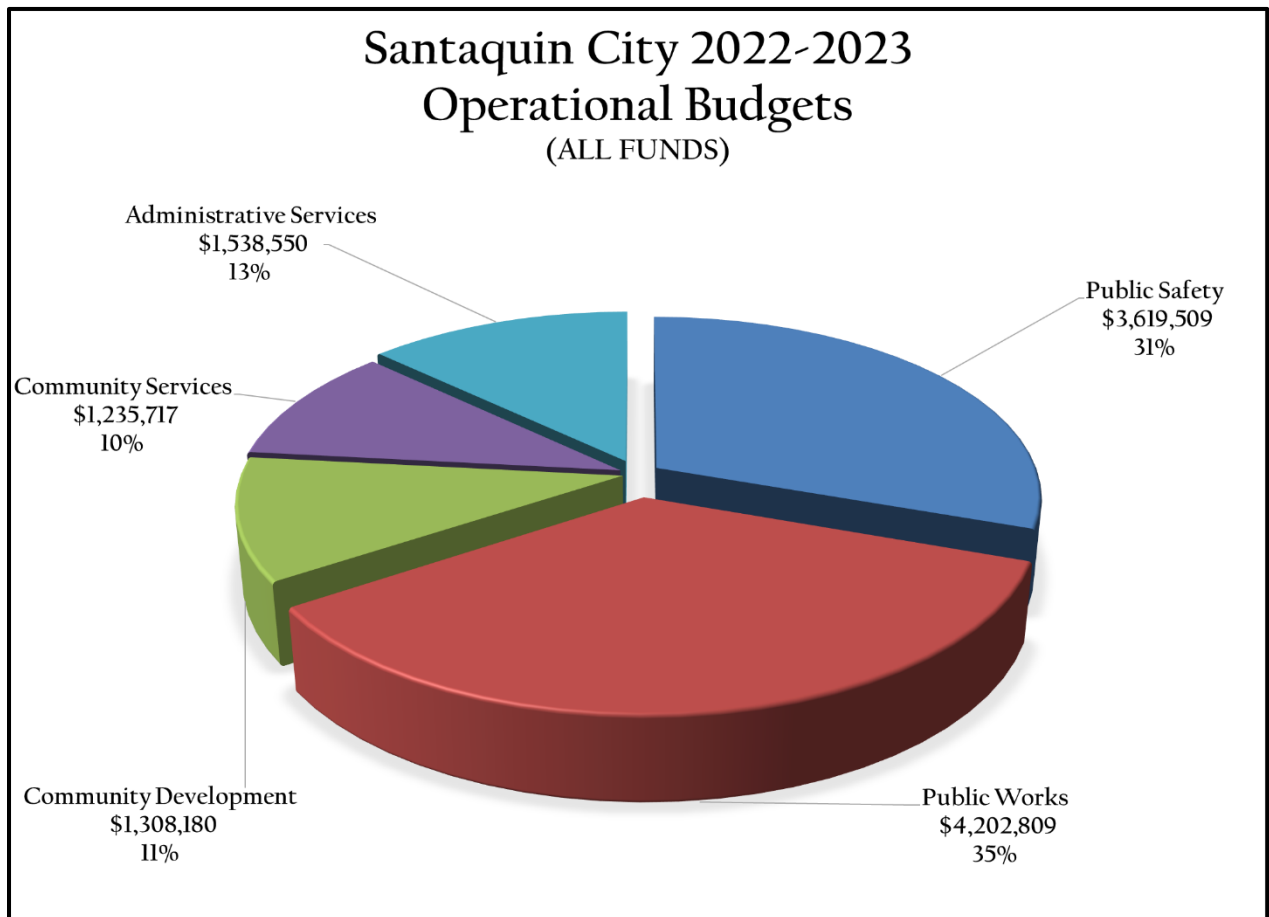
FUNCTIONAL AREAS OVERVIEW

INTRODUCTION

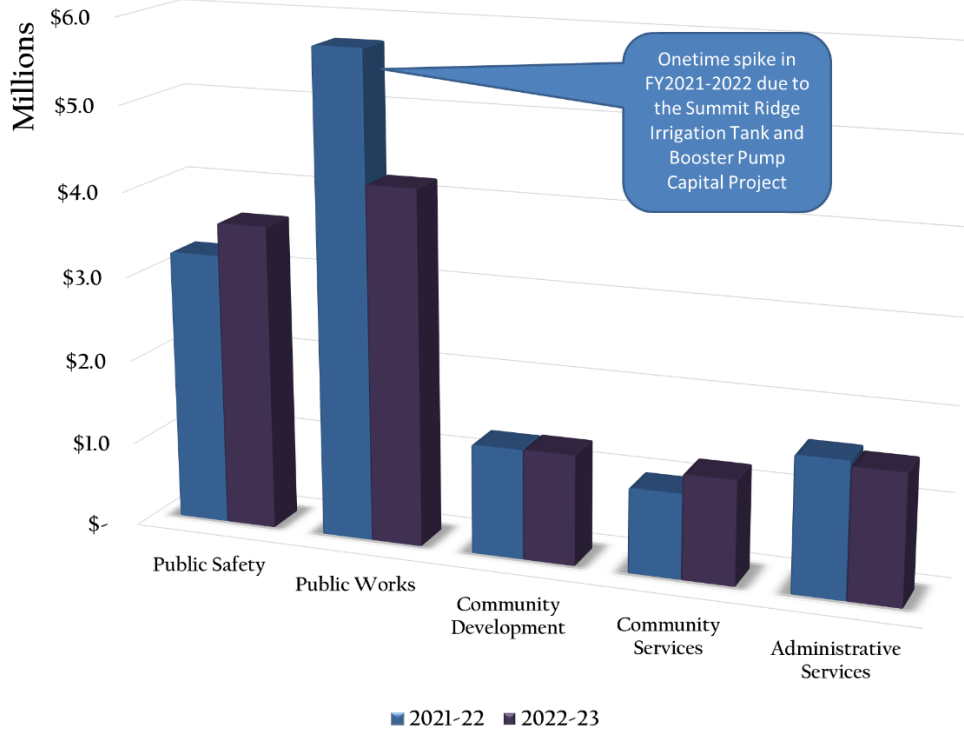
The city is broken into five Functional Areas that include Public Safety, Public Works, Community Development, Community Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads 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

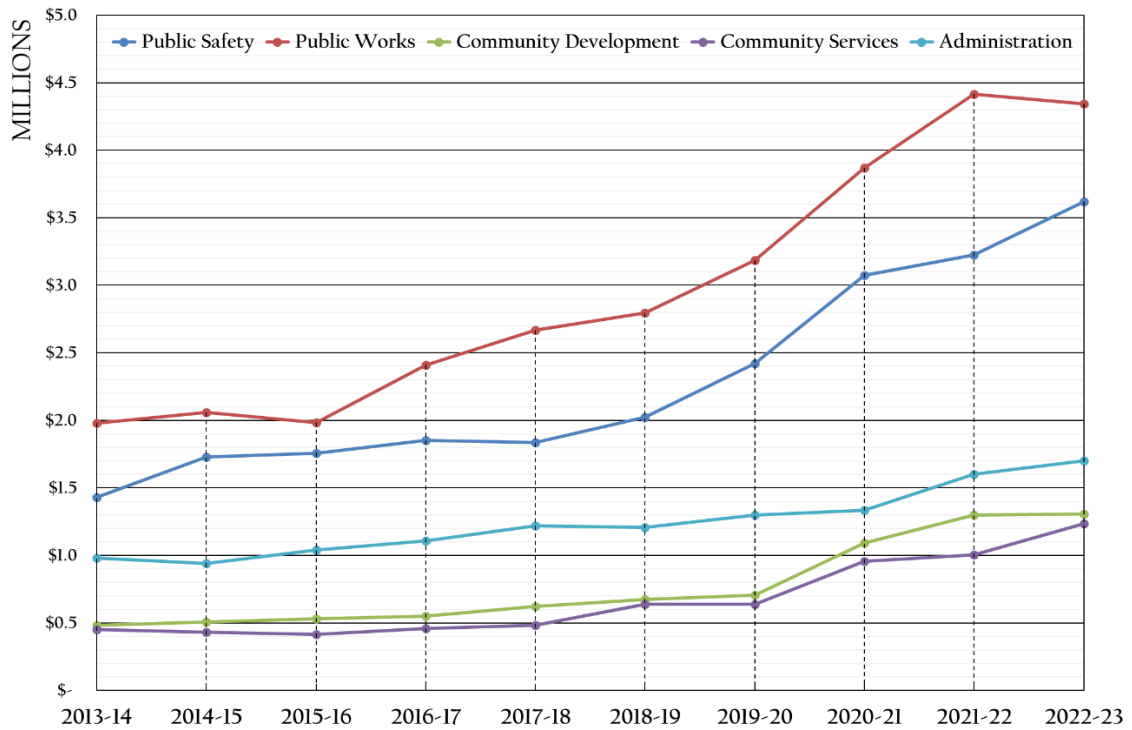
Below are graphics that give an overview of the FY2022-2023 budget for each of the five Functional Areas as well as trend analysis of the growth in each area.



Year over Year by Functional Area

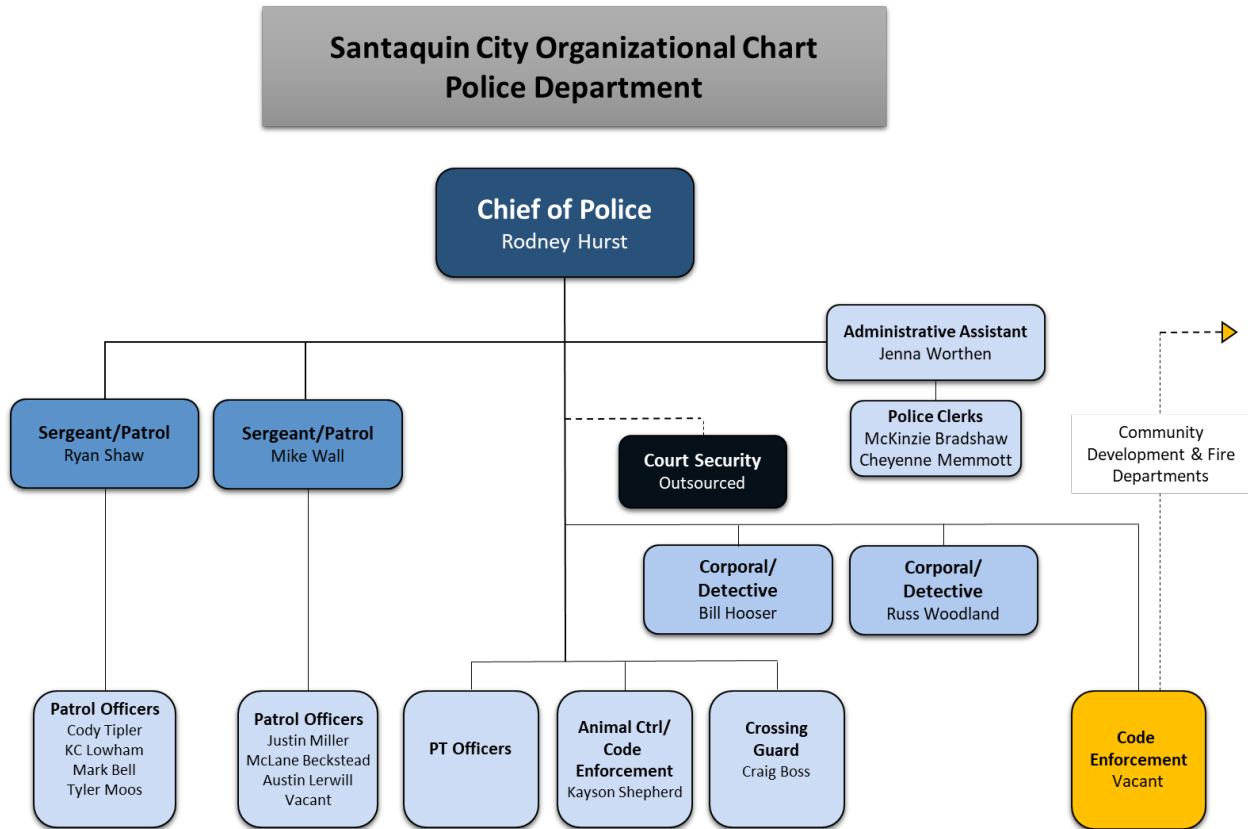


10-Year Growth by Functional Area



PUBLIC SAFETY – POLICE

ORGANIZATIONAL CHART



DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PERFORMANCE METRICS

For a more comprehensive review of Police Department metrics and activities please click [here](#) for their 2021 Annual Report.

Activity Summary 2021

| | |
|-----------------------------------|--------------|
| Total Police Service Calls | 9,135 |
| Avg Daily Police Service Calls | 25 |
| Cases | 3,752 |
| Avg Monthly Cases | 313 |
| Avg Daily Cases | 10 |
| Crimes Against Person | 449 |
| Homicide | 0 |
| Sex Offense | 22 |
| Assault | 55 |
| Child Abuse/Neglect | 74 |
| All Other Crimes Against Person | 298 |
| Property Crimes | 366 |
| Robbery | 0 |
| Fraud/Forgery/Financial Crime | 53 |
| Burglary | 11 |
| Vehicle Burglary | 20 |
| Motor Vehicle Theft | 6 |
| Theft | 50 |
| Arson | 0 |
| Vandalism | 69 |
| All Other Property Crime | 157 |
| Domestic Violence | 65 |
| Arrests | 388 |
| Traffic | 3,773 |
| Accidents | 165 |
| Stops | 2,655 |
| Citations | 953 |
| Fatalities | 0 |
| DUI Arrests | 41 |

Top 10 Cases 2021

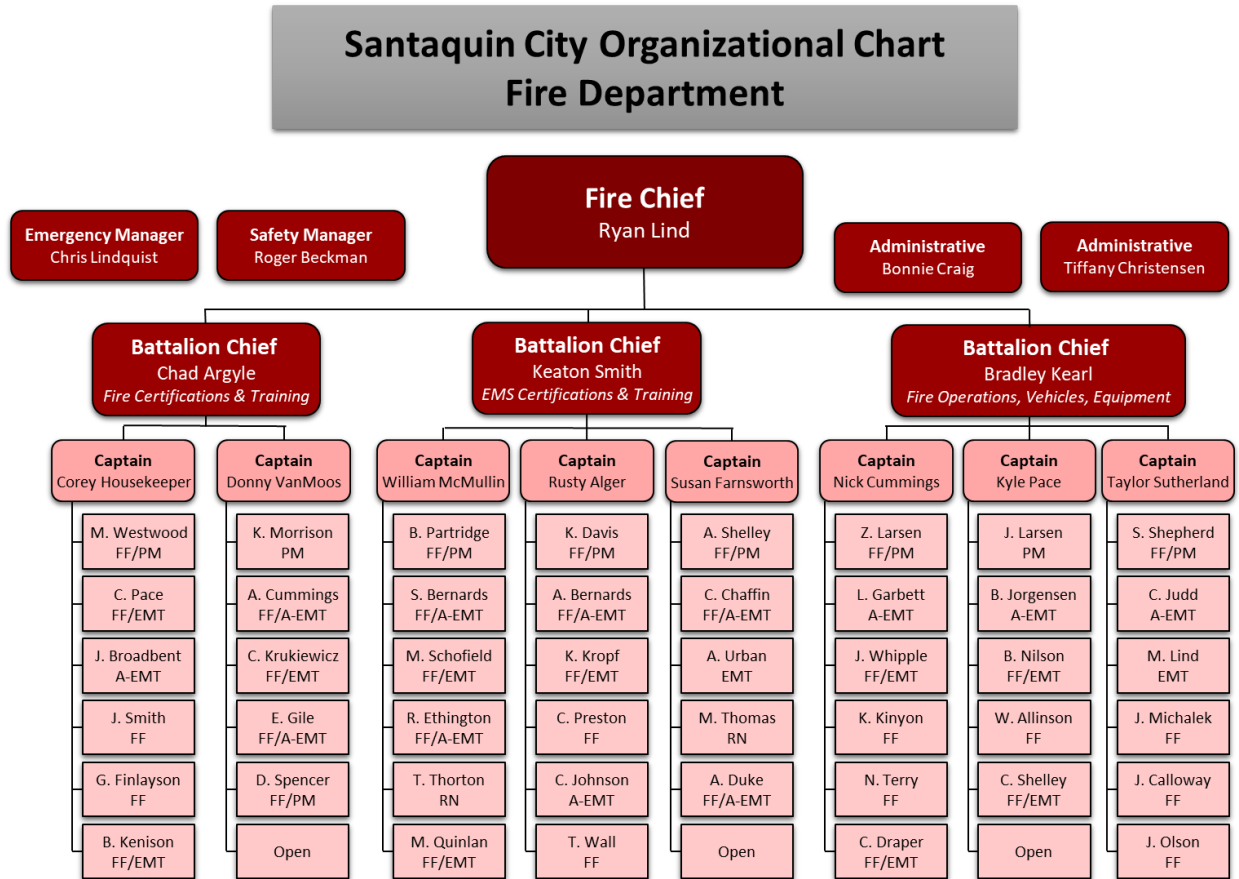
| Top 10 Cases | |
|----------------------|-----|
| Animal Call | 487 |
| Traffic | 385 |
| Drugs/Paraphernalia | 150 |
| Motorist Assist/Keys | 144 |
| Keep the Peace | 111 |
| Welfare Check | 100 |
| Juvenile Problem | 84 |
| Nuisance | 83 |
| Theft | 80 |
| Child Abuse/Neglect | 74 |

Index Crimes

| Type | 2020 | 2021 | Change |
|---------------------------|-----------|------------|------------|
| Homicide | 0 | 0 | 0% |
| Rape | 3 | 4 | 33% |
| Robbery | 0 | 0 | 0% |
| Aggravated Assault | 3 | 7 | 133% |
| Burglary | 12 | 10 | -16% |
| Larceny/Theft | 58 | 69 | 21% |
| Motor Vehicle Theft | 5 | 10 | 100% |
| Total Index Crimes | 80 | 100 | 25% |

PUBLIC SAFETY – FIRE & EMS

ORGANIZATIONAL CHART



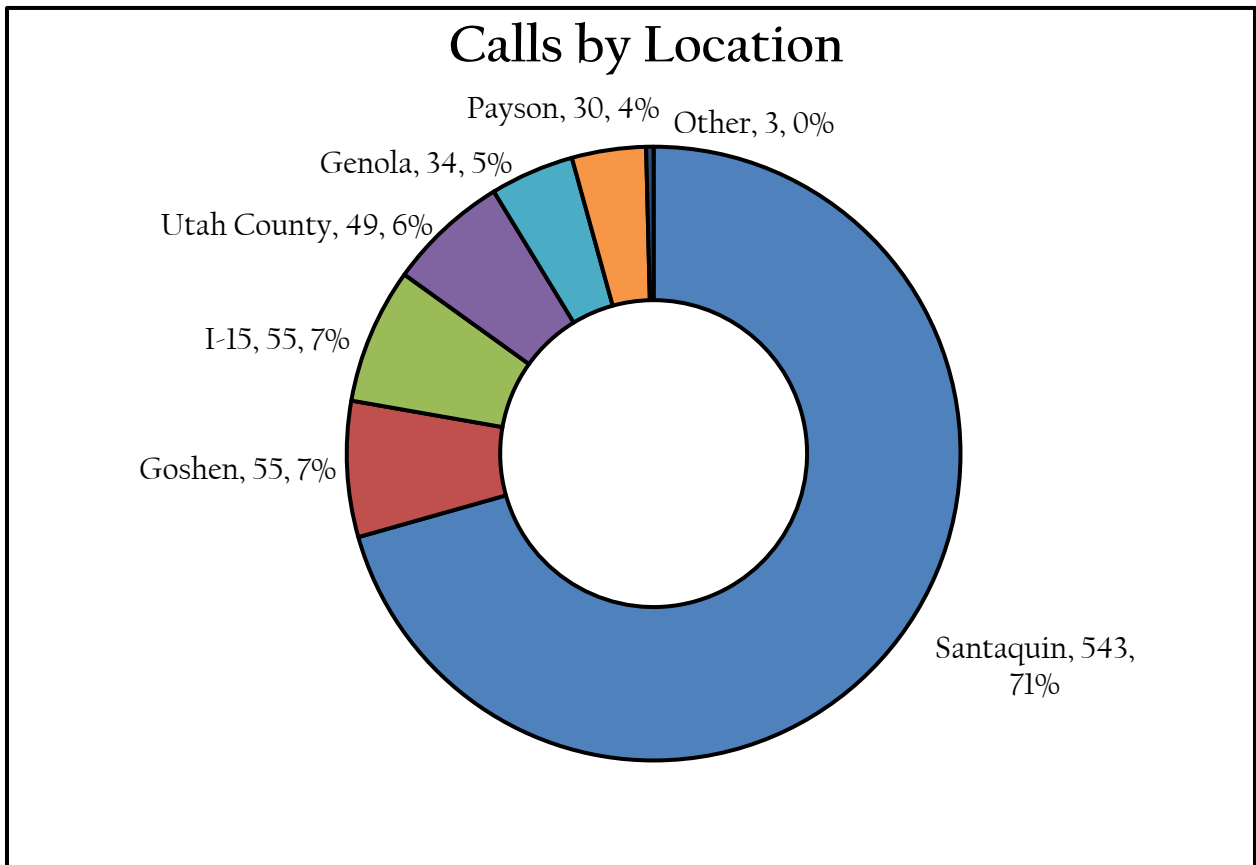
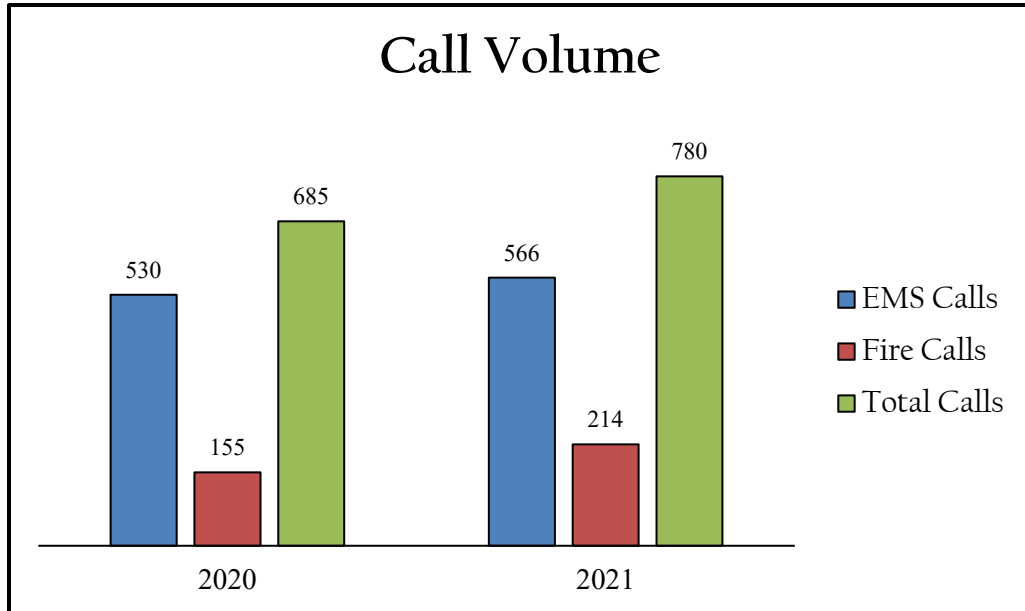
DEPARTMENT DESCRIPTION

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

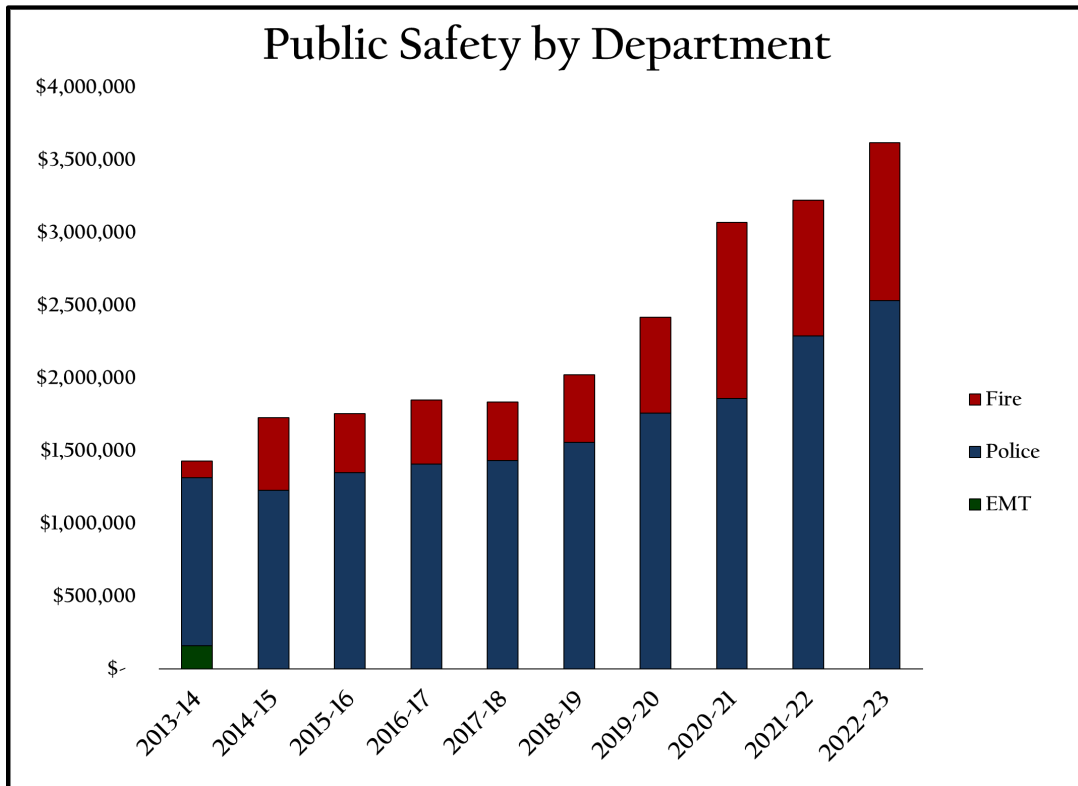
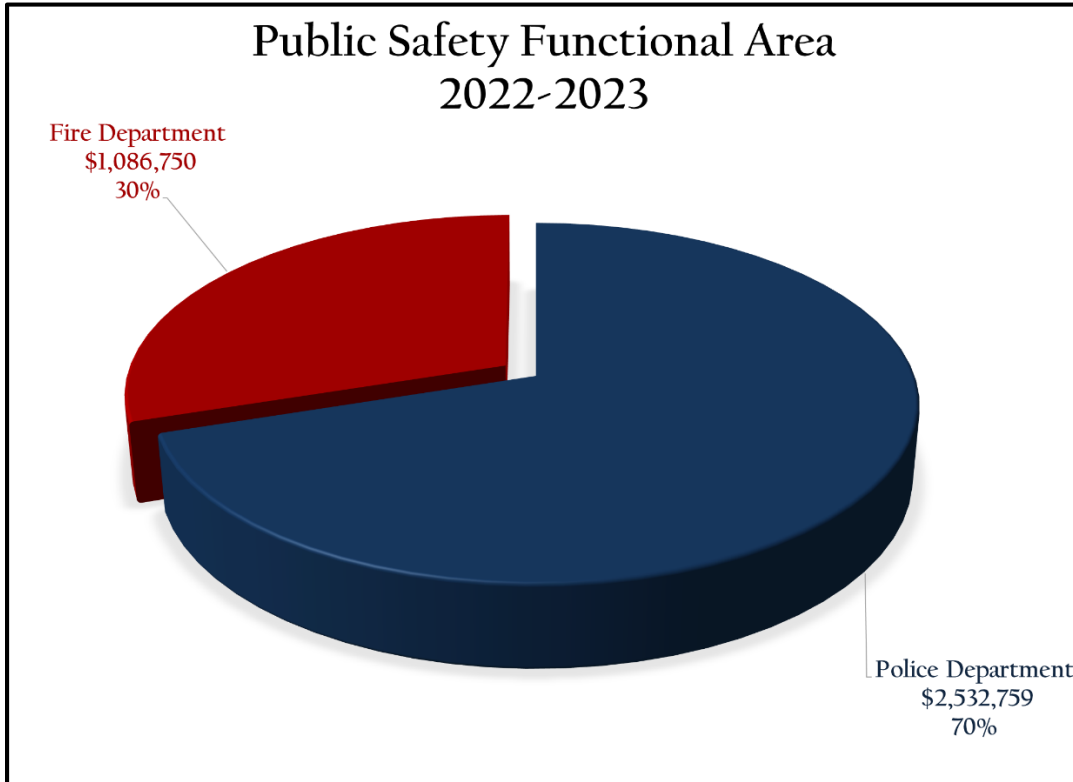
MISSION STATEMENT

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

PERFORMANCE METRICS

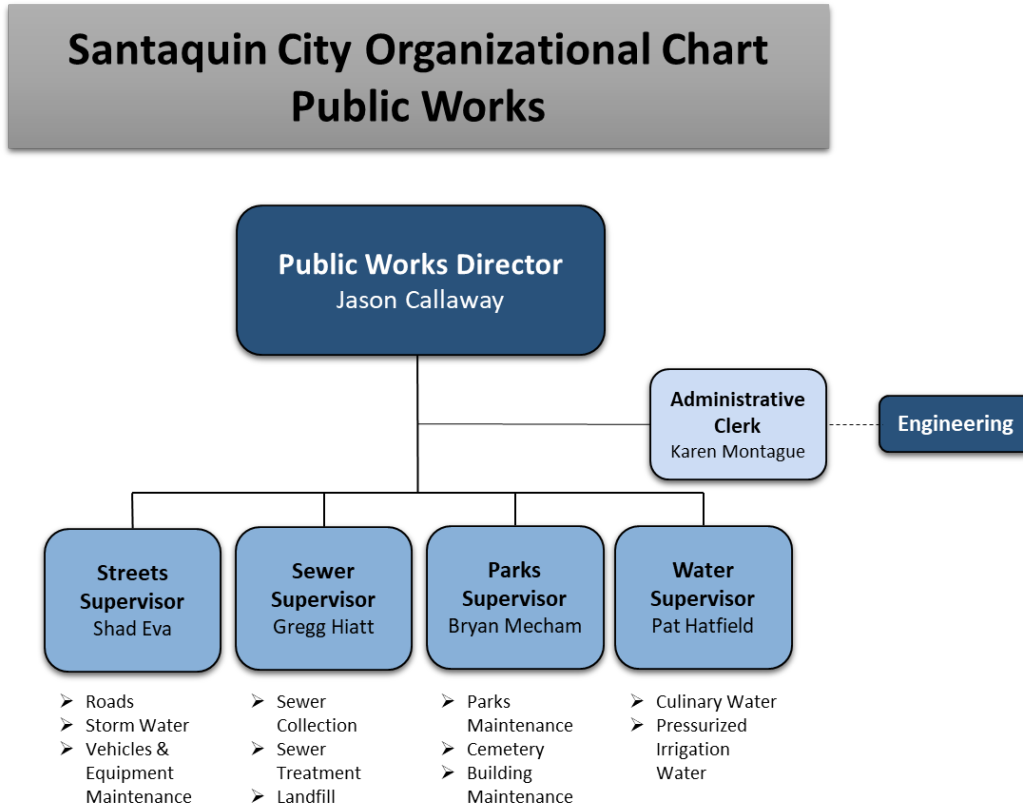


BUDGET SUMMARY



PUBLIC WORKS

ORGANIZATIONAL CHART



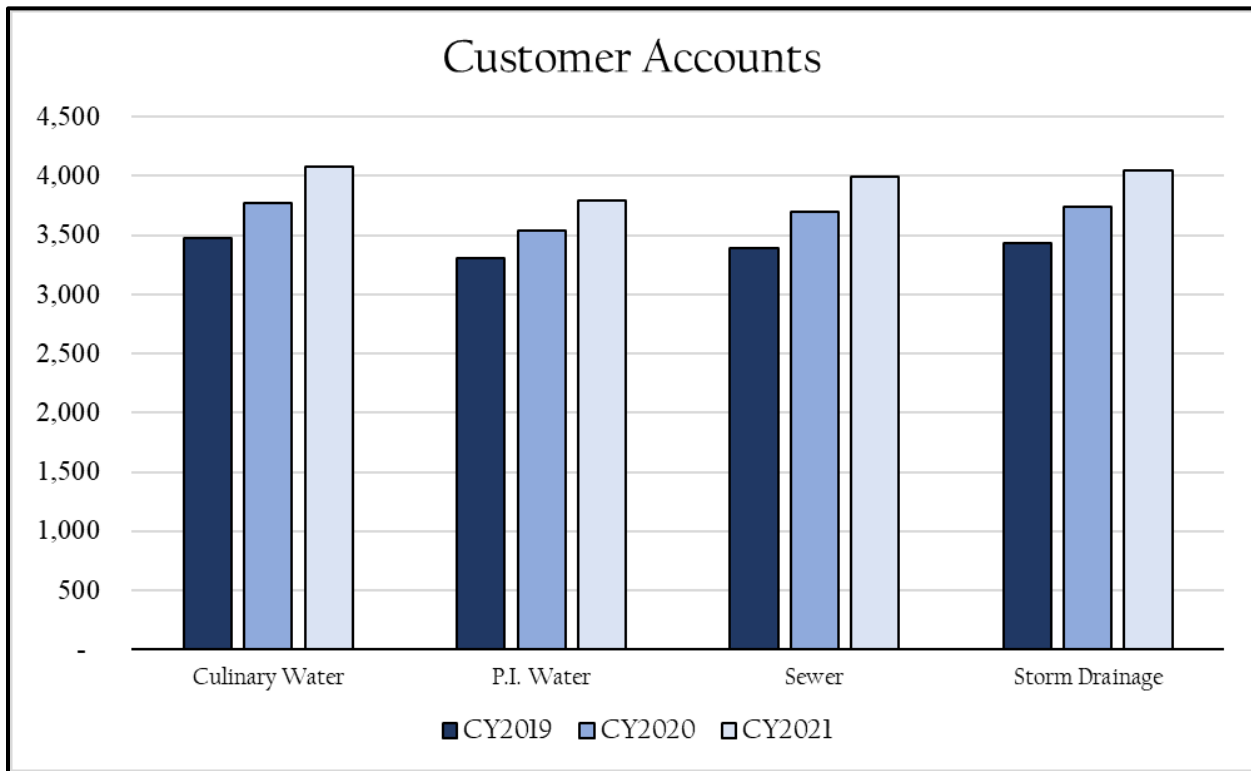
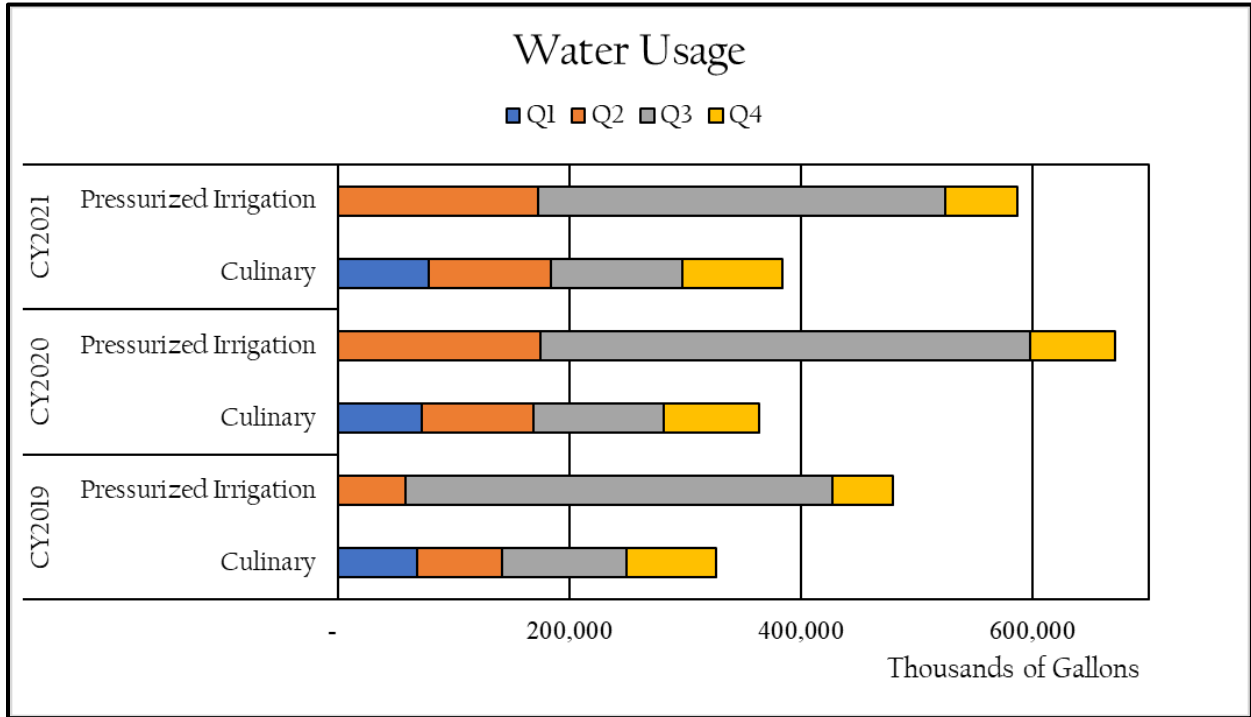
DEPARTMENT DESCRIPTION

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

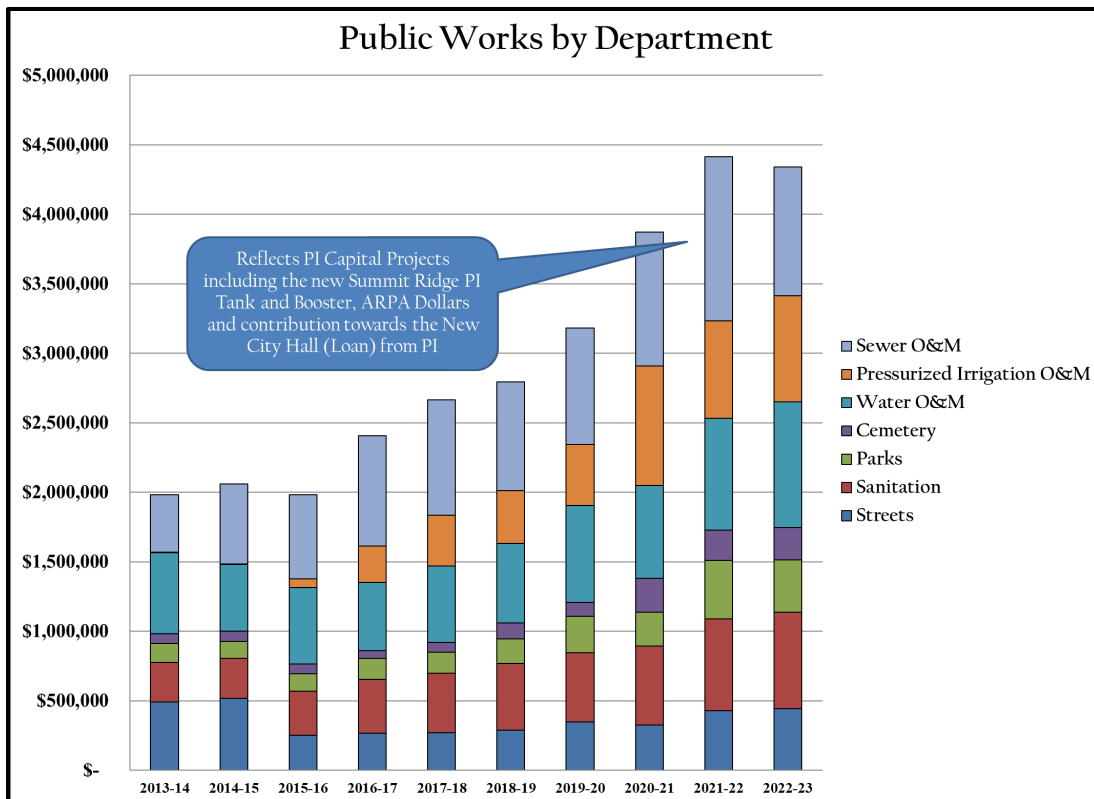
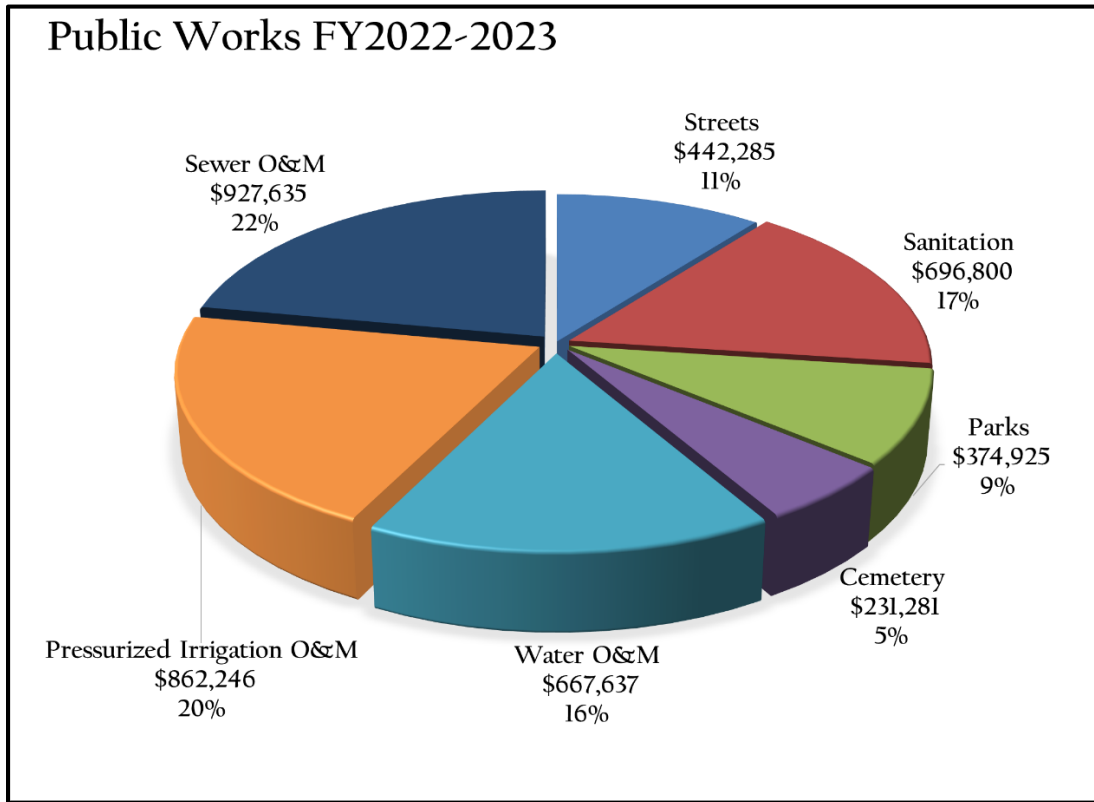
MISSION STATEMENT

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

PERFORMANCE METRICS



BUDGET SUMMARY

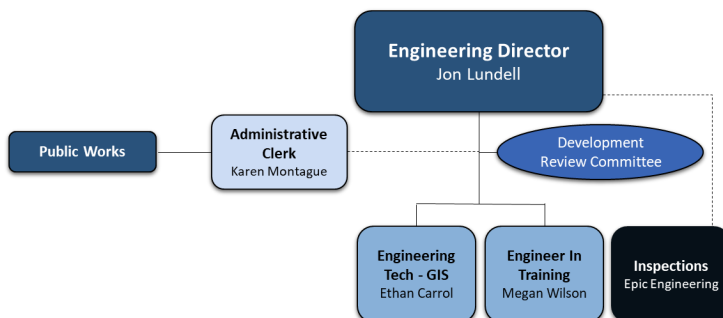


COMMUNITY DEVELOPMENT

ORGANIZATIONAL CHART



Santaquin City Organizational Chart Engineering



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

| PLANNING & ZONING (Development) | | FY2022 |
|---|--|---------------|
| Subdivisions Recorded | | |
| # of Subdivisions Recorded | | 23 |
| Lots Recorded | | |
| # of Multi-Family Lots Recorded | | 162 |
| # of Single-Family Lots Recorded | | 318 |
| # of Commercial Lots Recorded | | 9 |
| TOTAL | | 489 |
| Rezoning | | |
| # of Rezoning approved | | 4 |
| Land Use Code Amendments | | |
| # of Code Amendments Approved (Titles 10 & 11) | | 9 |
| Agreements Approved | | |
| # of Deferral Agreements Approved | | 3 |
| # of Development Agreements & Amendments Approved | | 7 |
| # of Other Agreements Approved | | 1 |
| TOTAL | | 11 |

| <u>BUILDING (Construction)</u> | <u>FY2022</u> |
|--|----------------------|
| <u>Total Residential Dwelling Units</u> | |
| # of Building Permits Issued | 516 |
| <u>Single Family Homes</u> | |
| # of Building Permits Issued for New Homes | 267 |
| <u>Multi-Family Units</u> | |
| # of New Units | 249 |
| <u>Population Gain</u> | |
| Estimated # of New Residents (Based on 3.88 persons per household) | 2002 |
| <u>Commercial Spaces</u> | |
| # of New Commercial Spaces | 5 |
| <u>Other Permits</u> | |
| # of Building Permits Issued for Solar, Remodel, Accessory, etc. | 275 |
| <u>Total Building Permits</u> | |
| Total # of Building Permits Issued | 585 |

| <u>BUSINESS (Operation)</u> | <u>FY2022</u> |
|--|----------------------|
| <u>Current Total of Active Businesses</u> | |
| Total # of Business Licenses that are Active | 240 |
| <u>Commercial Businesses</u> | |
| # of Business Licenses Active | 64 |
| <u>Home Occupation Businesses</u> | |
| # of Business Licenses Active | 176 |



2021 Year-End Statistics

Community Development Department



PLANNING & ZONING

(Development)

BUILDING

(Construction)

BUSINESS

(Operation)



SUBDIVISIONS

28

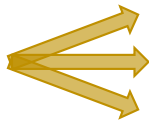
(Recorded)



TOTAL LOTS

557

(Recorded)



SINGLE-FAMILY LOTS

380

(Recorded)



MULTI-FAMILY LOTS

174

(Recorded)



COMMERCIAL LOTS

3

(Recorded)



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

85



APPROVED REZONINGS

7



APPROVED CODE AMENDMENTS
(Titles 10 & 11)

6



APPROVED AGREEMENTS
(Development and Other)

10



SINGLE-FAMILY HOMES

293



MULTI-FAMILY UNITS
(48 Permits)

277



POPULATION GAIN
(3.88 Persons per Household)

2,212



COMMERCIAL SPACES
(2 Permits)

8



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

293



TOTAL PERMITS

636



COMMERCIAL BUSINESSES

7



CURRENT TOTAL ACTIVE

60



HOME OCCUPATION BUSINESSES

38



CURRENT TOTAL ACTIVE

150



TEMPORARY BUSINESSES

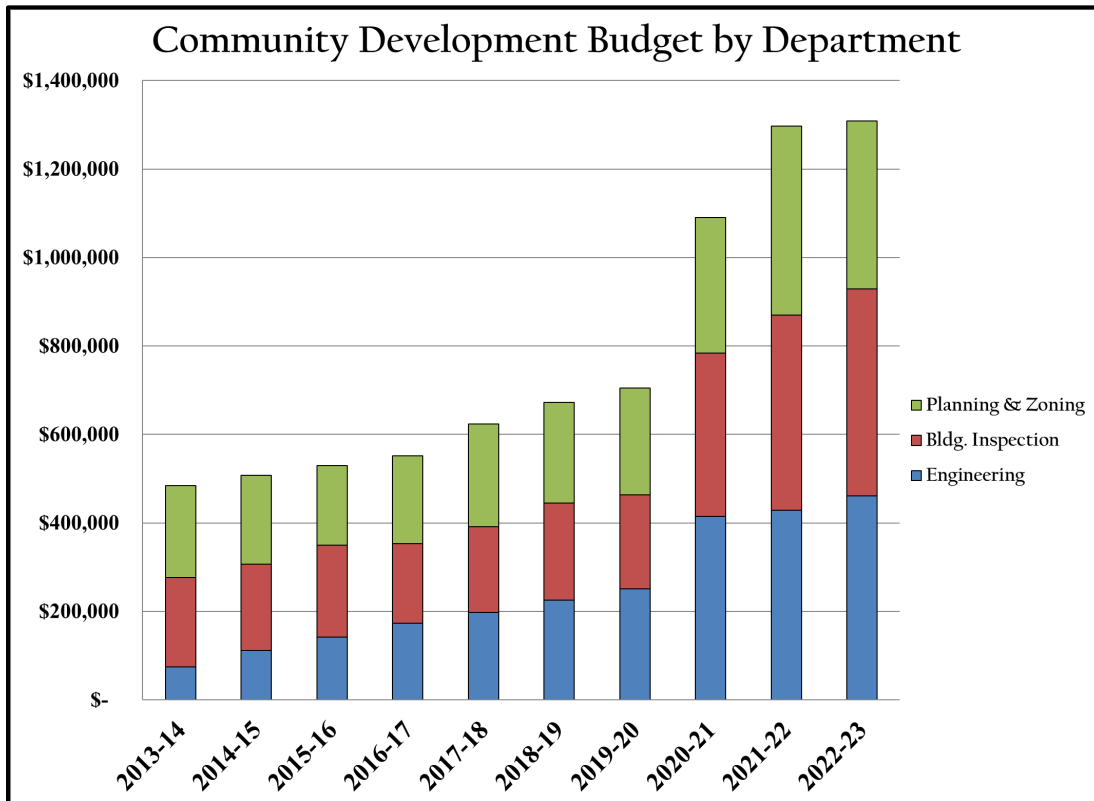
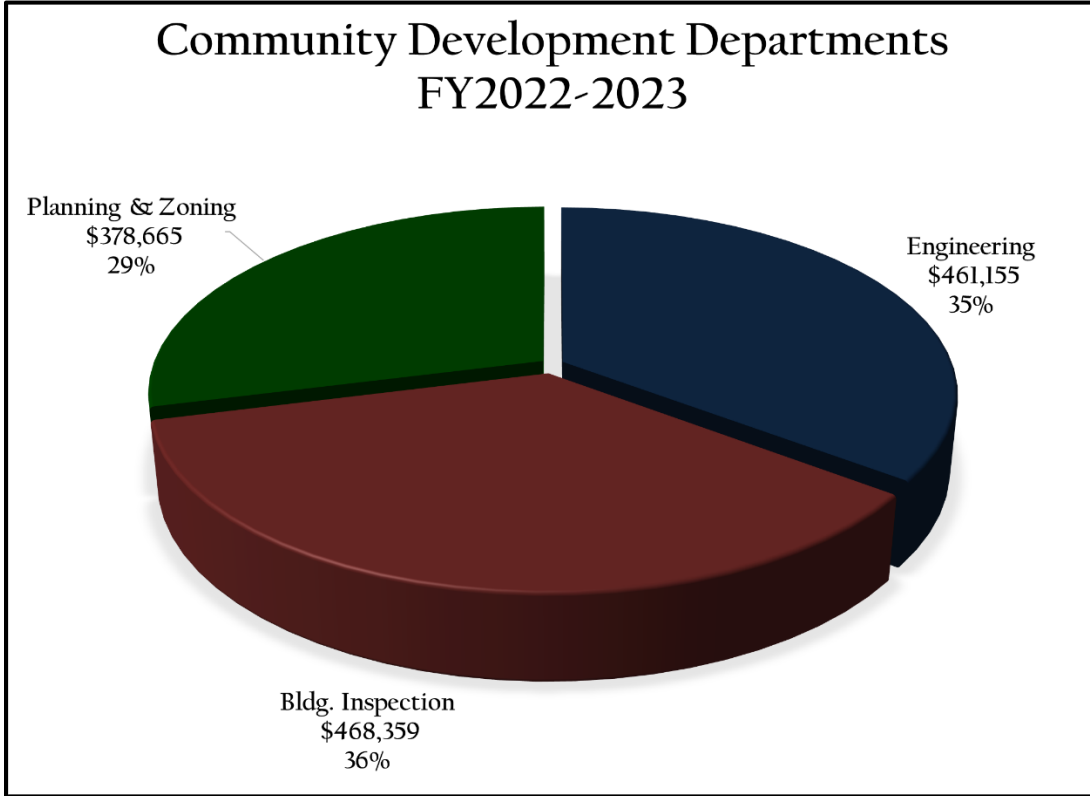
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CURRENT TOTAL ACTIVE BUSINESSES

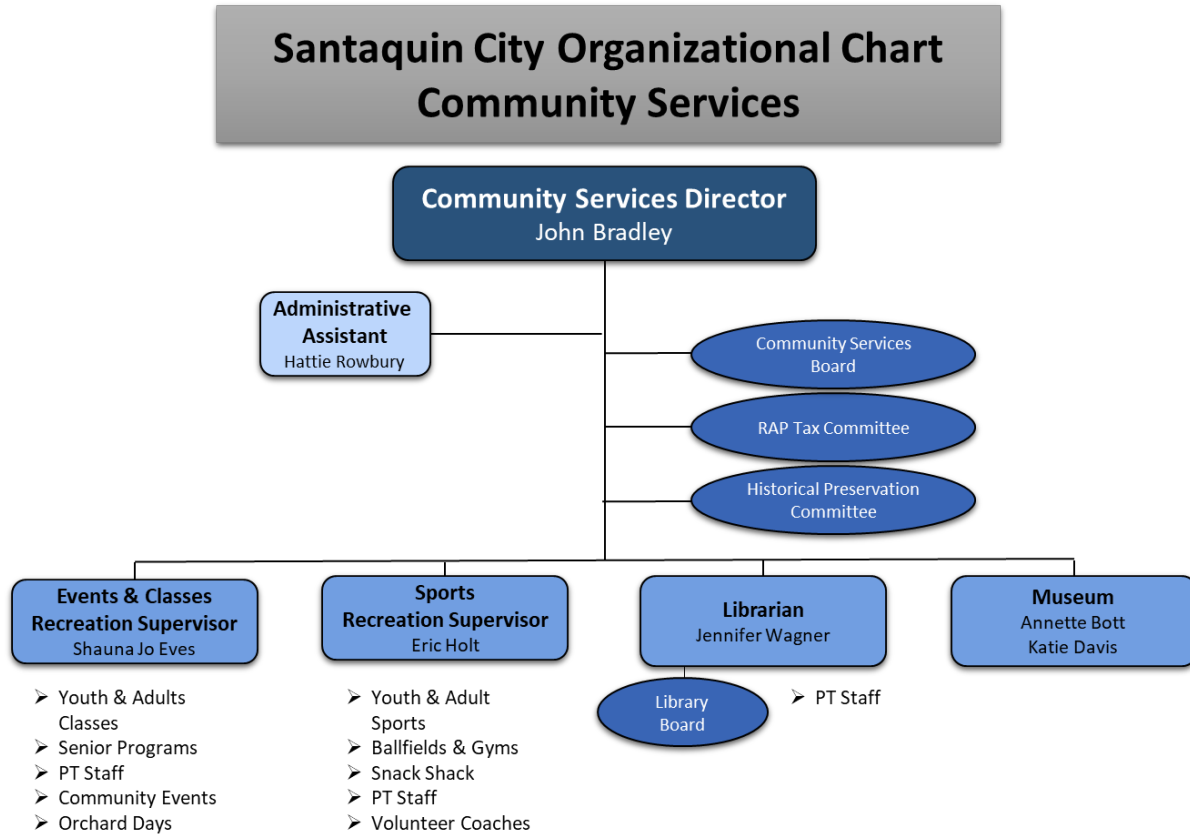
210

BUDGET SUMMARY



COMMUNITY SERVICES

ORGANIZATIONAL CHART

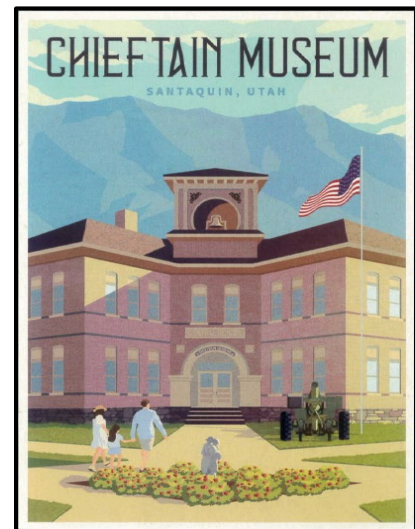


DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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



PERFORMANCE METRICS

| Department | Goals & Objectives | FY2020-2021 Metrics of Achievement |
|-----------------------|---|--|
| Administration | Department Development | <ul style="list-style-type: none"> • Recognized as "Department of the Year" for communities under 15,000 by Utah Recreation and Parks Association. • Established new registration software • Received \$80,000 grant for city hall basement to develop cultural art spaces • Added cement pads at disc golf course • Received \$60,000 grant for trail development in Santaquin Canyon • Opened new outdoor basketball court |
| Recreation Programs | Expand Cultural Arts | <ul style="list-style-type: none"> • Mural Art Project at Center/Main Street • Established new Art Festival |
| Recreation Programs | Expand Programming to meet growing population | <ul style="list-style-type: none"> • Offered new Adaptive Sport programs • Introduced Holly Days holiday events • Offered youth outdoor "Summer Unplugged camps • Established new 5K/1 Mile races • Offered new Cheer program |
| Senior Programs | Expand Programming to meet growing population | <ul style="list-style-type: none"> • Used "fun bus" to offer Senior field trips • Expanded Senior fitness programs |
| | Continue Meal Service | <ul style="list-style-type: none"> • Provided average 125 meals a week |
| Library | Expand Programming to meet growing population | <ul style="list-style-type: none"> • Offered additional reading time, reading book clubs and programs • Received \$80,000 grants to develop library programs and equipment • Implemented automated checkout; placing electronic tags on 20,000 items. |
| | Summer Reading Program | <ul style="list-style-type: none"> • Summer Reading Program-900 registered in 2021 • Valentine's fundraiser a success! |
| Miss Santaquin | Community Service | <ul style="list-style-type: none"> • Offered Senior Prom event |
| Chieftain Museum | Facility Improvements | <ul style="list-style-type: none"> • Significant improvements made to develop new Art Display room • Hosted multiple Art Exhibits • Implemented new uniform displays in Military room |
| Historic Preservation | Historic Property Survey | <ul style="list-style-type: none"> • Completed Reconnaissance Survey |
| | Preserve History | <ul style="list-style-type: none"> • Develop Historic Sites booklet |

Santaquin Recreation Participation #'s

Sports/ Youth & Adult

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> |
| Youth Soccer | 400 | 427 | 394 | 366 | 876 |
| Youth Baseball/Girls Softball | 203 | 210 | 229 | 145 | 215 |
| Youth T-ball/Coach Pitch | 281 | 305 | 313 | 238 | 330 |
| *Misc Sports: youth & adult | 140 | 99 | 102 | 332 | 474 |
| Adult Sports | 105 | 113 | 254 | 92 | 259 |
| Youth Flag Football | 133 | 184 | 190 | 225 | 193 |
| Youth Wrestling | 66 | 71 | 79 | 0 | 62 |
| Youth Volleyball | 121 | 136 | 125 | 117 | 99 |
| Youth Basketball | <u>370</u> | <u>414</u> | <u>445</u> | <u>317</u> | <u>447</u> |
| Subtotals: | 1819 | 1959 | 2131 | 1832 | 2955 |

Youth /Adult Classes & Community Events

| | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> |
|-------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> | <u># Participants</u> |
| **Classes | 125 | 136 | 83 | 503 | 965 |
| Tumbling/Cheer | 968 | 689 | 1093 | 654 | 903 |
| Martial Arts | 438 | 347 | 456 | 323 | 976 |
| *** Misc Events: | <u>3503</u> | <u>5089</u> | <u>4551</u> | <u>96</u> | <u>5797</u> |
| Subtotals: | 5034 | 6261 | 6183 | 1576 | 8641 |

| | | | | | |
|---------------------|-------------|-------------|-------------|-------------|--------------|
| Grand Total: | 6853 | 8220 | 8314 | 3408 | 11596 |
|---------------------|-------------|-------------|-------------|-------------|--------------|

Note: CO-VID 19 affected participation in 2020-21 programs

*Misc sports include: Cornhole, horseshoe 3x3 bball, tennis, home run derby, 5K runs, x-country and sport camps.

**Classes include: all youth and adult classes (art & craft, outdoor, non-sport camps, etc..)

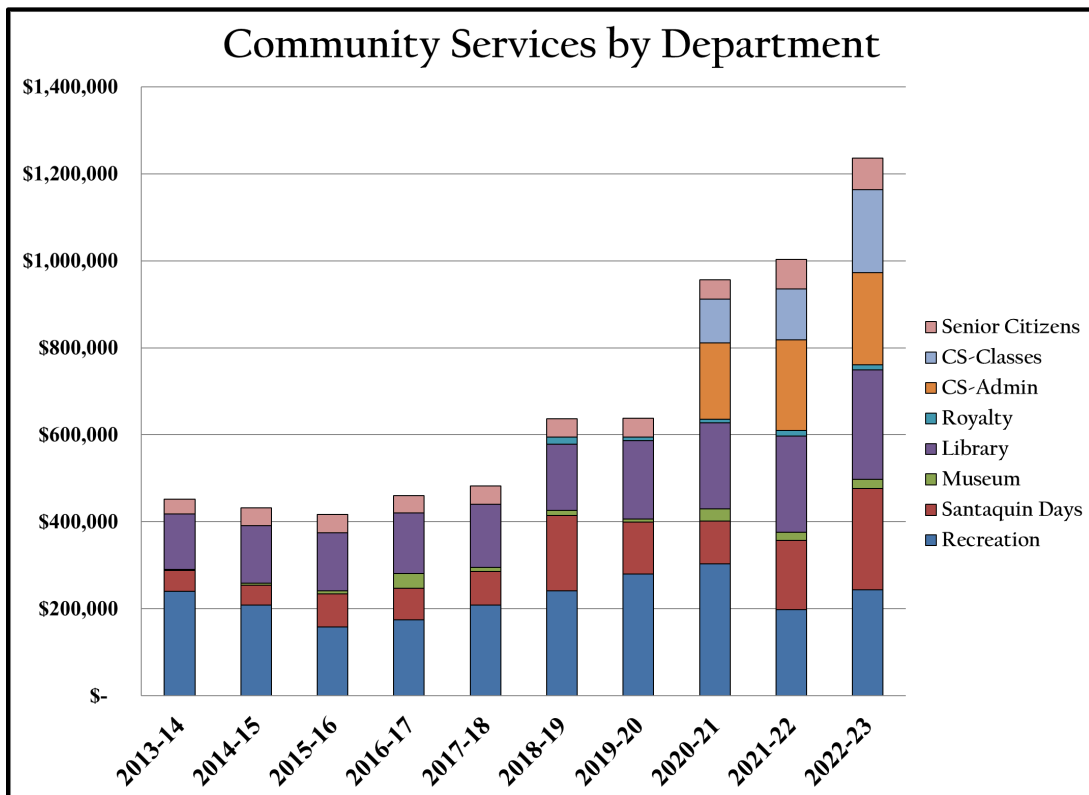
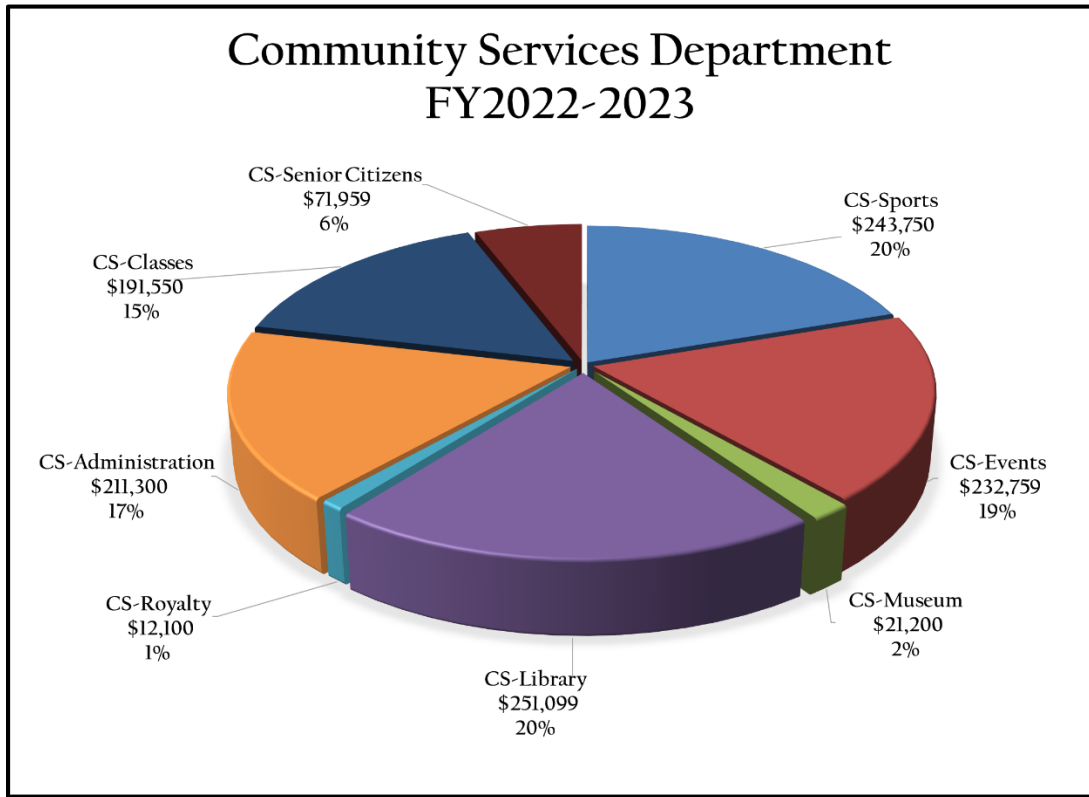
*** Misc Events include: Miss Santaquin, Orchard Days, Parade entries, Little Buckaroo and Rodeo ticket purchases, etc...

Multiple large events do not track attendance. Easter Egg Hunt, Concerts in Park, Halloween, Orchard Days Parade Spectators

Adult fitness classes: not included because of partial info. Many classes were not recorded electronically. (2021 Year- 450)

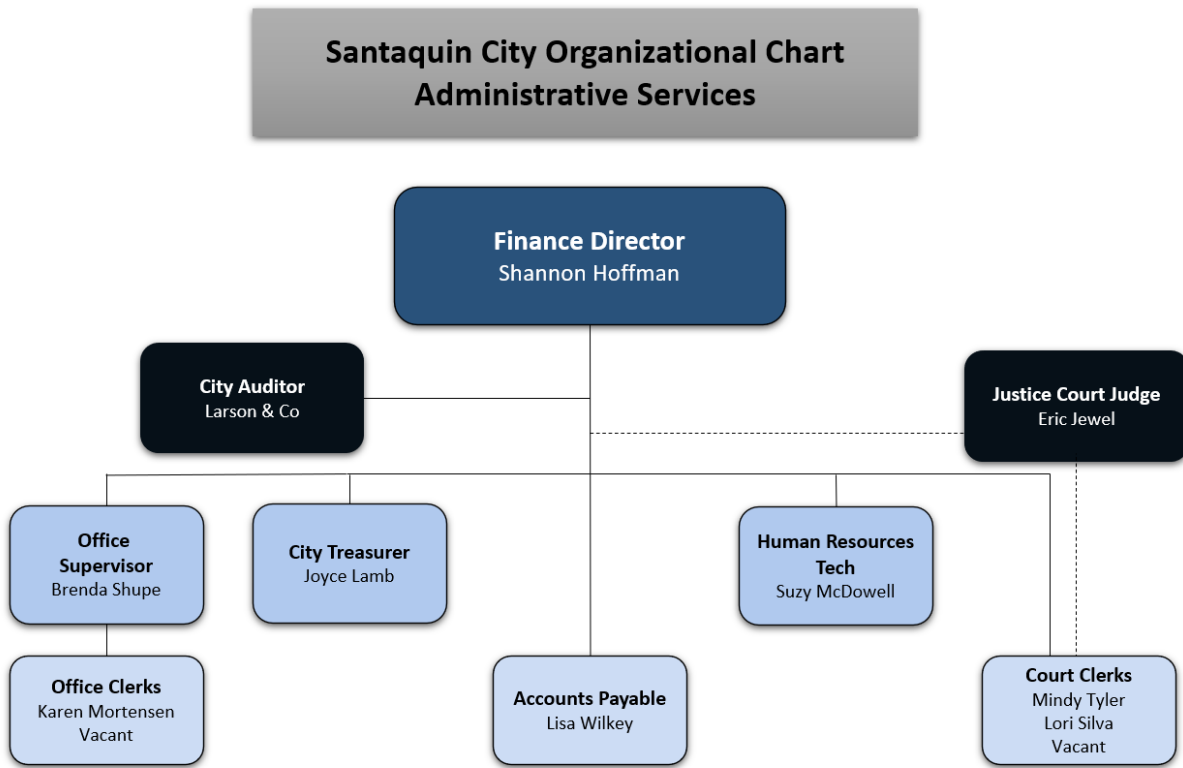
Overall includes Recreation programs. Does not include program participation at the Senior Center, Museum or Library.

BUDGET SUMMARY



ADMINISTRATION

ORGANIZATIONAL CHART



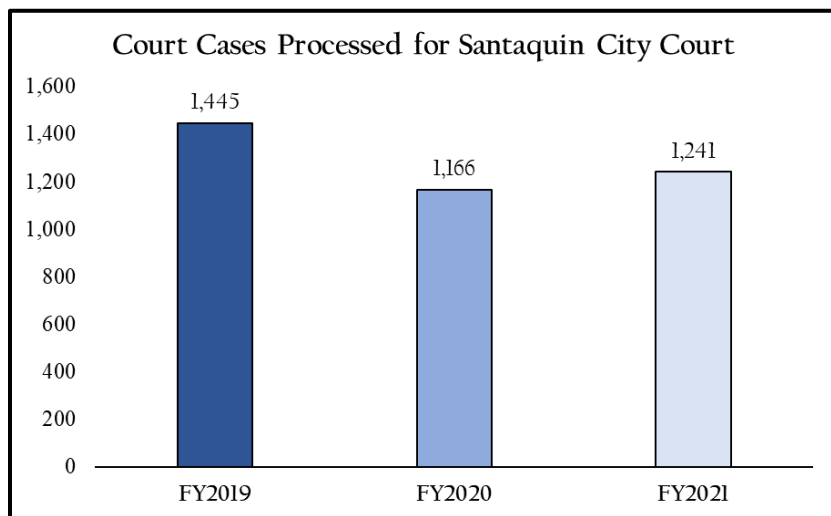
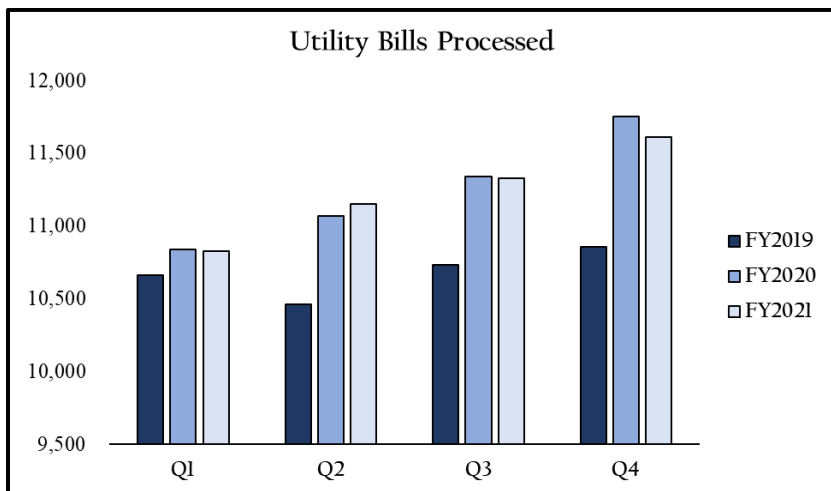
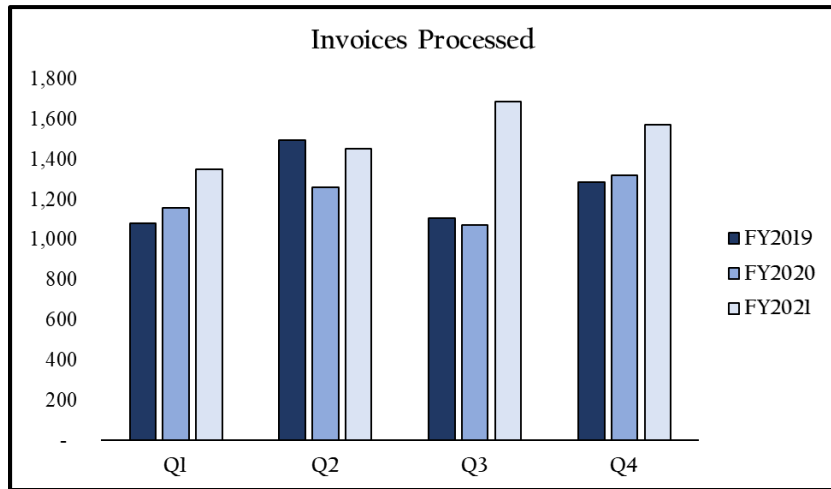
DEPARTMENT DESCRIPTION

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.

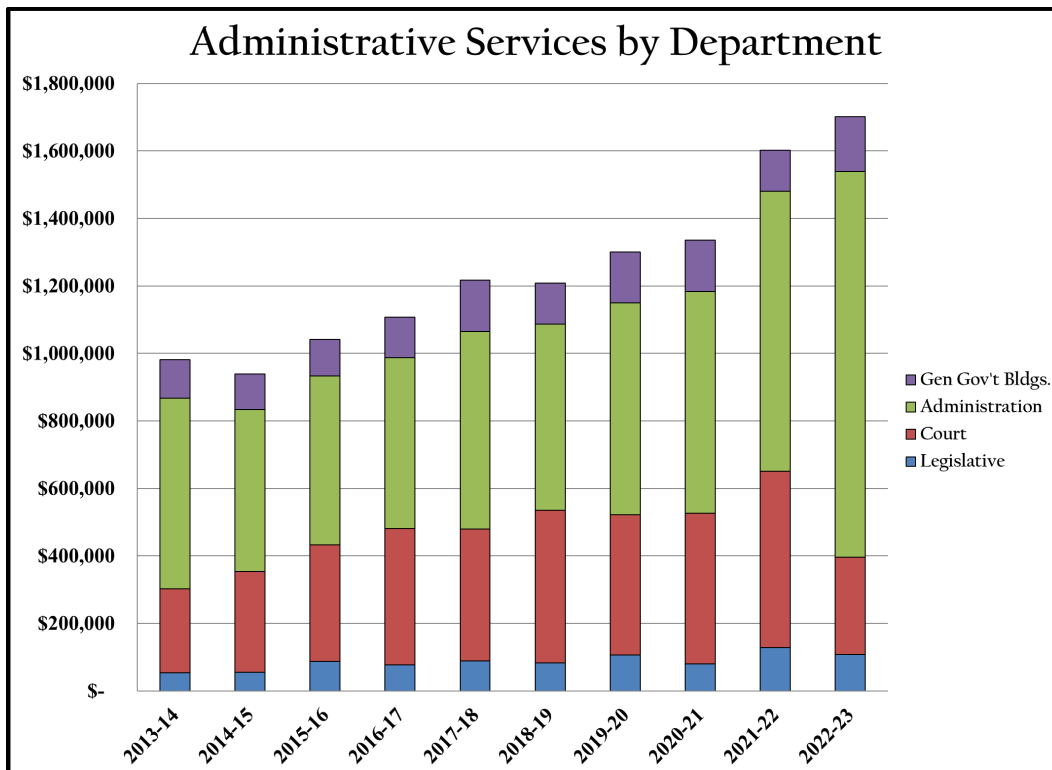
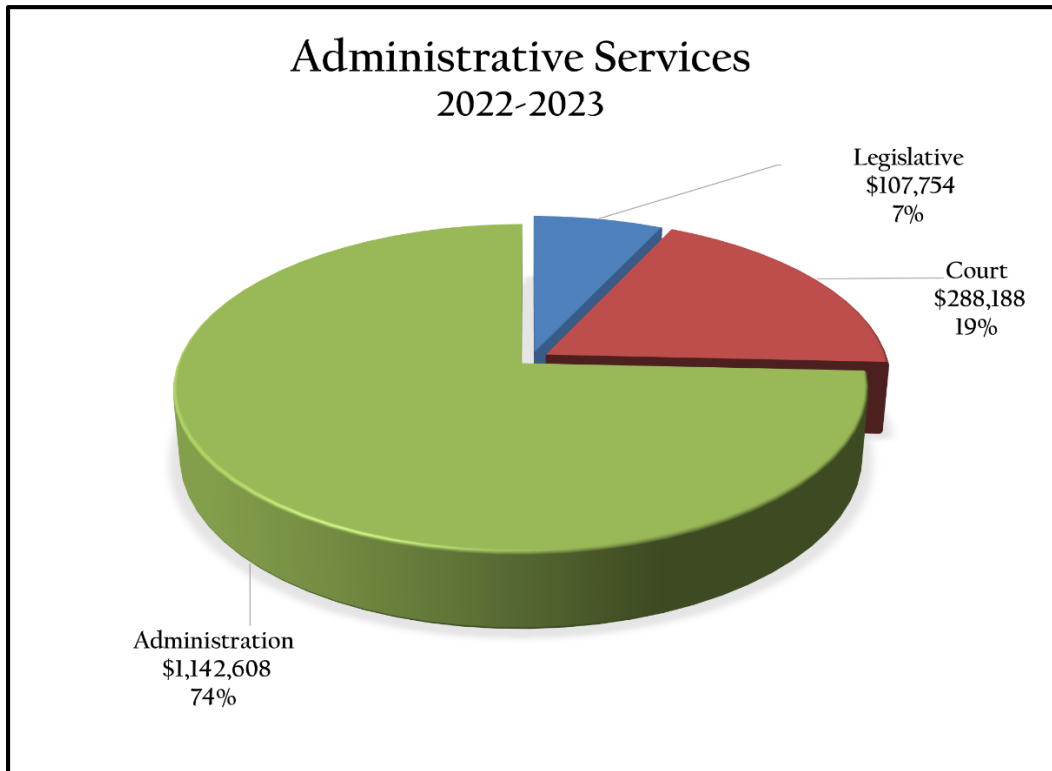
MISSION STATEMENT

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:

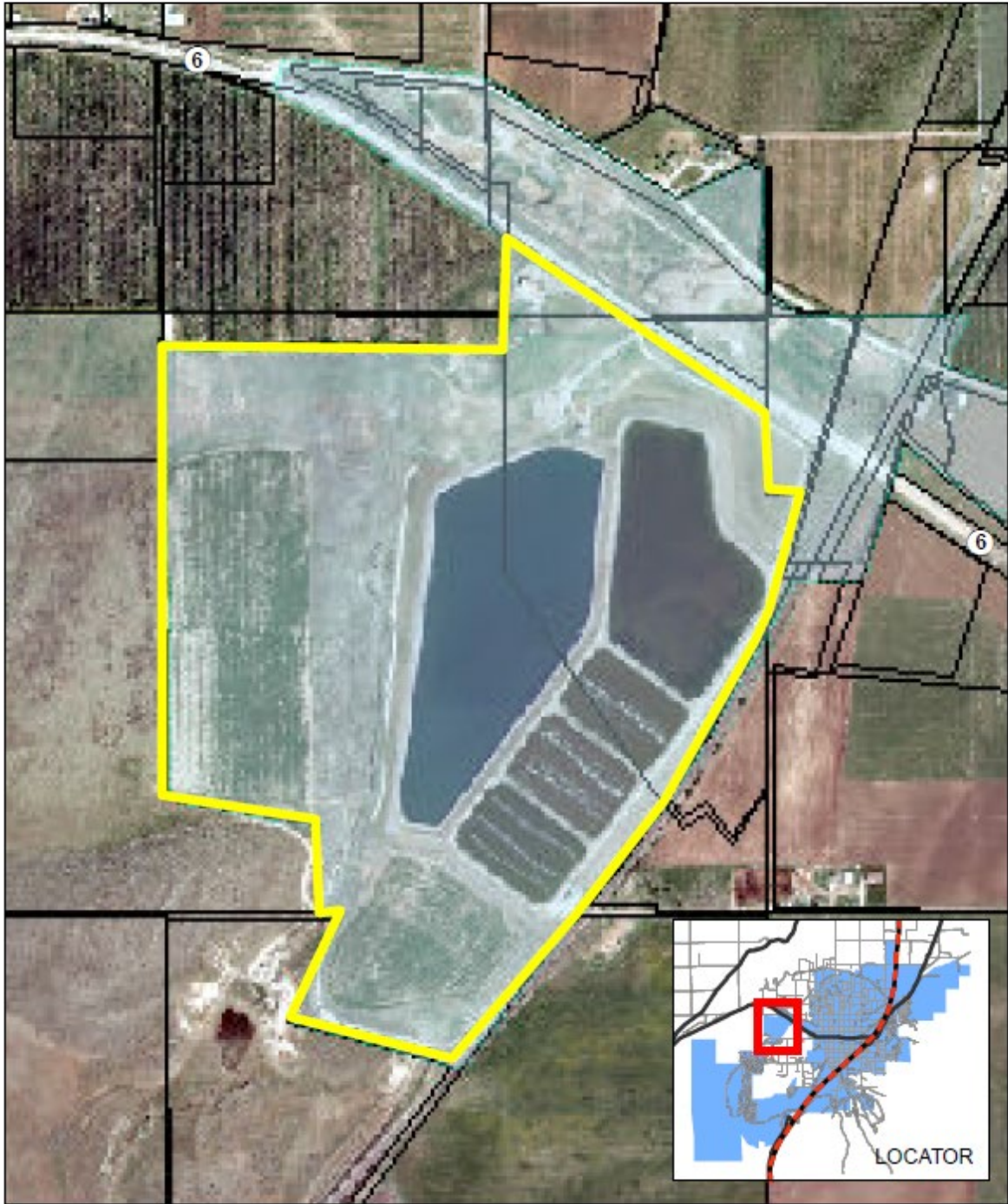
- a. planning, design, development, construction, rehabilitation, business relocation, or any combination of these, within a community; and
- b. the provision of office, industrial, manufacturing, warehousing, distribution, parking, public, or other facilities, or other improvements that benefit the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

CD02-01-2014
Exhibit A

West Santaquin Business Park
Community Development Area (CDA)



The second project area, Orchard Lane CDA, is focused on retail/commercial development near the intersection of US-6 Main Street and Interstate 15. The primary anchor is Macey's Grocery Store with Ace Hardware.



The budget for the CDA is outlined below:

| Santaquin City Community Reinvestment Agency 2022-2023 Budget | | | | | | | |
|--|------------------------|-----------------------|-----------------------------------|------------------------------------|-------------------|-------------------|--|
| <u>Carry Over Reserve Balance from Prior Year (Equity):</u> | | | | | <u>\$ 60,258</u> | | |
| <u>Revenues:</u> | | | | | | | |
| Interest Earned: | | | | | \$ 20 | | |
| Transfers from Santaquin City: | | | | | \$ 80,000 | | |
| Total Revenues: | | | | | \$ 80,020 | | |
| Total Equity & Revenue | | | | | \$ 140,278 | | |
| <u>Expenditures:</u> | | | | | | | |
| Main Street Welcome Signs | | | | | \$ 7,500 | | |
| Project Area Plan Development & Engineering | | | | | \$ 128,000 | | |
| Misc. Operational Costs including publishing, auditing, supplies, etc. | | | | | \$ - | | |
| Total Expenditures: | | | | | \$ 135,500 | | |
| <u>Estimated Ending Equity (Carry Over) Balance:</u> | | | | | <u>\$ 4,778</u> | | |
| *Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2023-2024 FY Budget as Equity | | | | | | | |
| Account Num# Description | Actuals (2020-2021) | Budget (2021-2022) | Actual Thru Mar (2021-2022) | Projected Budget (2022-2023) | %Chg. | \$ Chg. | |
| <u>Revenues:</u> | | | | | | | |
| 81-3610 Interest Earned | \$ 29 | \$ 20 | \$ 14 | \$ 20 | 0% | \$ - | |
| 81-3620 Misc. Income | \$ 5,647 | \$ - | \$ - | \$ - | 0% | \$ - | |
| 81-3910 Transfers from City | \$ 398,516 | \$ - | \$ - | \$ 80,000 | 100% | \$ 80,000 | |
| 81-3999 Contribution from Surplus | \$ - | \$ 7,500 | \$ - | \$ 55,500 | 640% | \$ 48,000 | |
| Total Revenues: | \$ 404,192 | \$ 7,520 | \$ 14 | \$ 135,520 | 1702% | \$ 128,000 | |
| <u>Expenditures:</u> | | | | | | | |
| 81-4410.450 Expenses | \$ 57,500 | \$ - | \$ - | \$ - | 0% | \$ - | |
| 81-4410.460 Orchard Lane CDA Incentive | \$ 346,663 | \$ - | \$ - | \$ - | 0% | \$ - | |
| 81-4410.470 400 East Main Clock Tower | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | |
| 81-4410.480 Main Street Welcome Signs | \$ - | \$ 7,500 | \$ - | \$ 7,500 | 0% | \$ - | |
| 81-NEW Project Area Plan Development & Eng | \$ - | \$ - | \$ - | \$ 128,000 | 100% | \$ 128,000 | |
| 81-4410.611 Bank Charges | \$ 20 | \$ 20 | \$ 20 | \$ 20 | 0% | \$ - | |
| Total Expenses: | \$ 404,183 | \$ 7,520 | \$ 20 | \$ 135,520 | 1702% | \$ 128,000 | |
| NET REVENUE OVER EXPENDITURES | \$ 9 | \$ - | \$ (6) | \$ - | | | |

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 FY2022-2023 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 2022-2023 Budget | | | | | | | |
|--|---------------------------|------------------------|-----------------------|---|------------------------------------|-------|----------------|
| <u>Carry Over Reserve Balance from Prior Year (Equity):</u> | | | | | | \$ | 35.00 |
| <u>Revenues:</u> | | | | | | | |
| Budgeted Transfers from Santaquin City 2022-23: | | | | | | \$ | 186,806 |
| Total Revenues: | | | | | | \$ | 186,806 |
| Total Equity & Revenue | | | | | | \$ | 186,841 |
| <u>Expenditures:</u> | | | | | | | |
| Santaquin City Public Works Building Debt Service | | | | | | \$ | - |
| Zions Bank Trustee Fees (Annual) | | | | | | \$ | 2,250 |
| Total Expenditures: | | | | | | \$ | 2,250 |
| <u>Estimated Ending Equity (Carry Over) Balance:</u> | | | | | | \$ | 184,591 |
| *Note: The Amortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the 'Current Debt Service' tab of this spreadsheet | | | | | | | |
| Account Number | Description | Actuals (2020-2021) | Budget (2021-2022) | Actual Thru Mar (2021-2022) 75% of Year | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
| <u>Revenues:</u> | | | | | | | |
| 82-3610 | Interest Earned | \$ - | \$ - | \$ 13 | \$ - | 0% | \$ - |
| 82-3910 | Transfers from City | \$ 194,273 | \$ 185,546 | \$ 42,708 | \$ 186,806 | 1% | \$ 1,260 |
| 82-NEW | Contribution from Surplus | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Total Revenues: | | \$ 194,273 | \$ 185,546 | \$ 42,720 | \$ 186,806 | 1% | \$ 1,260 |
| <u>Expenditures:</u> | | | | | | | |
| 82-4410.450 | Expenses | \$ 7,621 | \$ - | \$ - | \$ 10 | 0% | \$ 10 |
| 82-4410.611 | Bank Charges | \$ - | \$ 1,000 | \$ 1,987 | \$ 2,250 | 125% | \$ 1,250 |
| 82-4410.810 | Debt Service - Principal | \$ 101,000 | \$ 143,826 | \$ - | \$ 107,484 | -25% | \$ - |
| 82-4410.820 | Debt Service - Interest | \$ 85,652 | \$ 40,720 | \$ 40,720 | \$ 77,062 | 89% | \$ 36,342 |
| 82-4410.900 | Contribution to Surplus | \$ - | \$ - | \$ - | \$ - | 100% | \$ - |
| Total Expenses: | | \$ 194,273 | \$ 185,546 | \$ 42,708 | \$ 186,806 | 1% | \$ 1,260 |
| NET REVENUE OVER EXPENDITURES | | \$ - | \$ - | \$ 13 | \$ - | | |

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 FY2022-2023 and into the future.

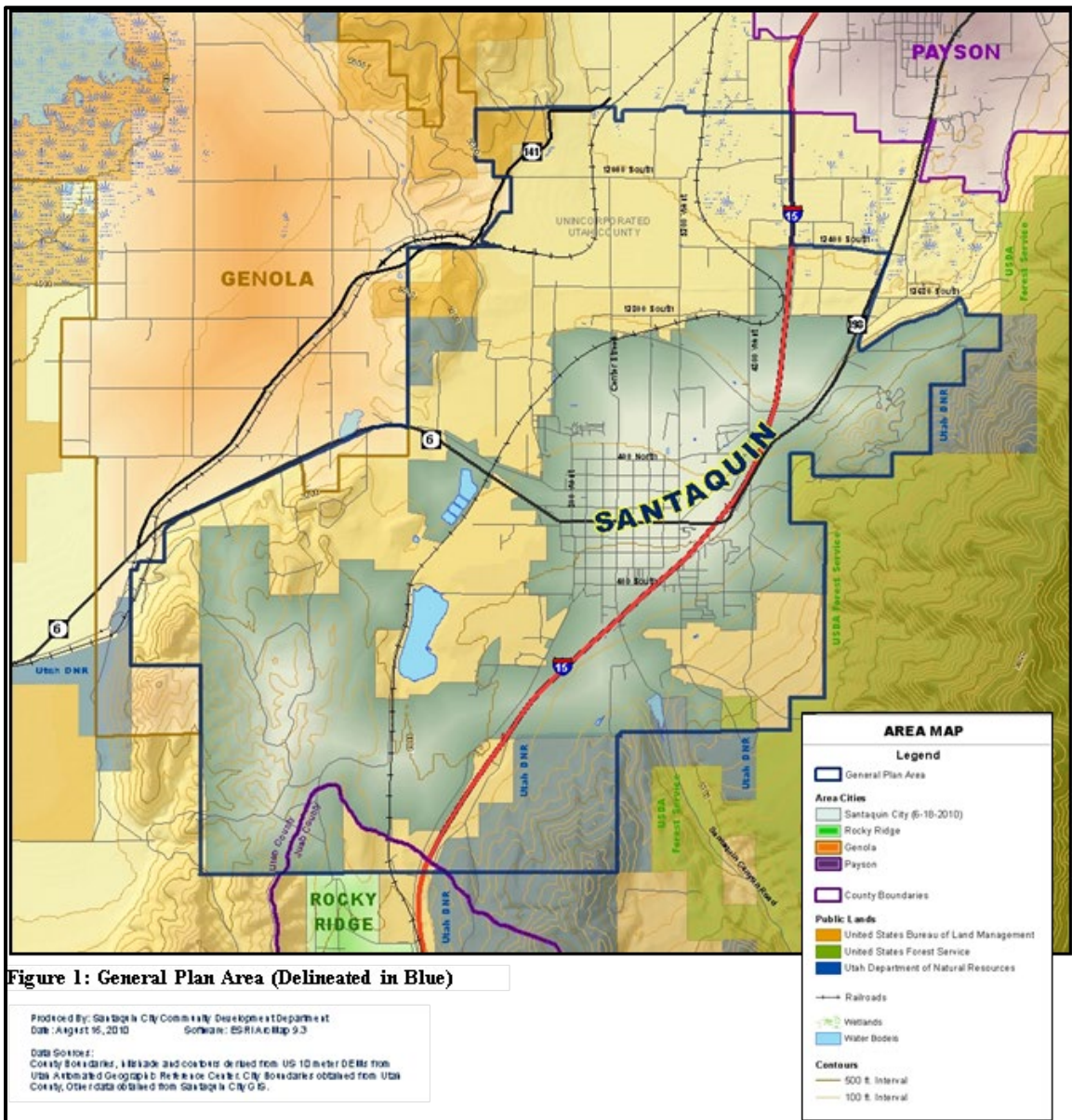
| Santaquin Water District 2022-2023 Budget | | | | | | | |
|---|-----------------------------|----------------------------|---------------------------|--|--|------------------|----------|
| <u>Carry Over Reserve Balance from Prior Year (Equity):</u> | | | | | | <u>\$ 14,874</u> | |
| <u>Revenues:</u> | | | | | | | |
| Budgeted Transfers from Santaquin City 2022-23: | | | | | | \$ 45,000 | |
| | | | | | | <u>\$ 45,000</u> | |
| Total Revenues: | | | | | | <u>\$ 59,874</u> | |
| <u>Expenditures:</u> | | | | | | | |
| Water Assessment Fees | | | | | | \$ 45,000 | |
| | | | | | | <u>\$ 45,000</u> | |
| Total Expenditures: | | | | | | <u>\$ 45,000</u> | |
| <u>Estimated Ending Equity (Carry Over) Balance:*</u> | | | | | | <u>\$ 14,874</u> | |
| <i>*Note: Any unspent funds from the Water Assessment Category will carry over to the 2023-2024 FY Budget</i> | | | | | | | |
| Account Number | Description | Actuals (2020- 2021) | Budget (2021- 2022) | Actual Thru Mar (2021-2022) 75% of Year | Projected Budget (2022- 2023) | %Chg. | \$ Chg. |
| <u>Revenues:</u> | | | | | | | |
| 83-3610 | Interest Earned | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| 83-3910 | Transfers from General Fund | \$ 42,130 | \$ 41,255 | \$ - | \$ 45,000 | 9% | \$ 3,745 |
| 83-3999 | Contribution from Surplus | \$ - | \$ - | \$ - | \$ - | 0% | \$ - |
| Total Revenues: | | \$ 42,130 | \$ 41,255 | \$ - | \$ 45,000 | 9% | \$ 3,745 |
| <u>Expenditures:</u> | | | | | | | |
| 83-4410.450 | Expenses | \$ 42,130 | \$ 41,255 | \$ - | \$ 45,000 | 9% | \$ 3,745 |
| 83-4410.611 | Bank Charges | \$ - | \$ - | \$ 20 | \$ - | 0% | \$ - |
| Total Expenses: | | \$ 42,130 | \$ 41,255 | \$ 20 | \$ 45,000 | 9% | \$ 3,745 |
| NET REVENUE OVER EXPENDITURES | | \$ - | \$ - | \$ (20) | \$ - | | |

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.

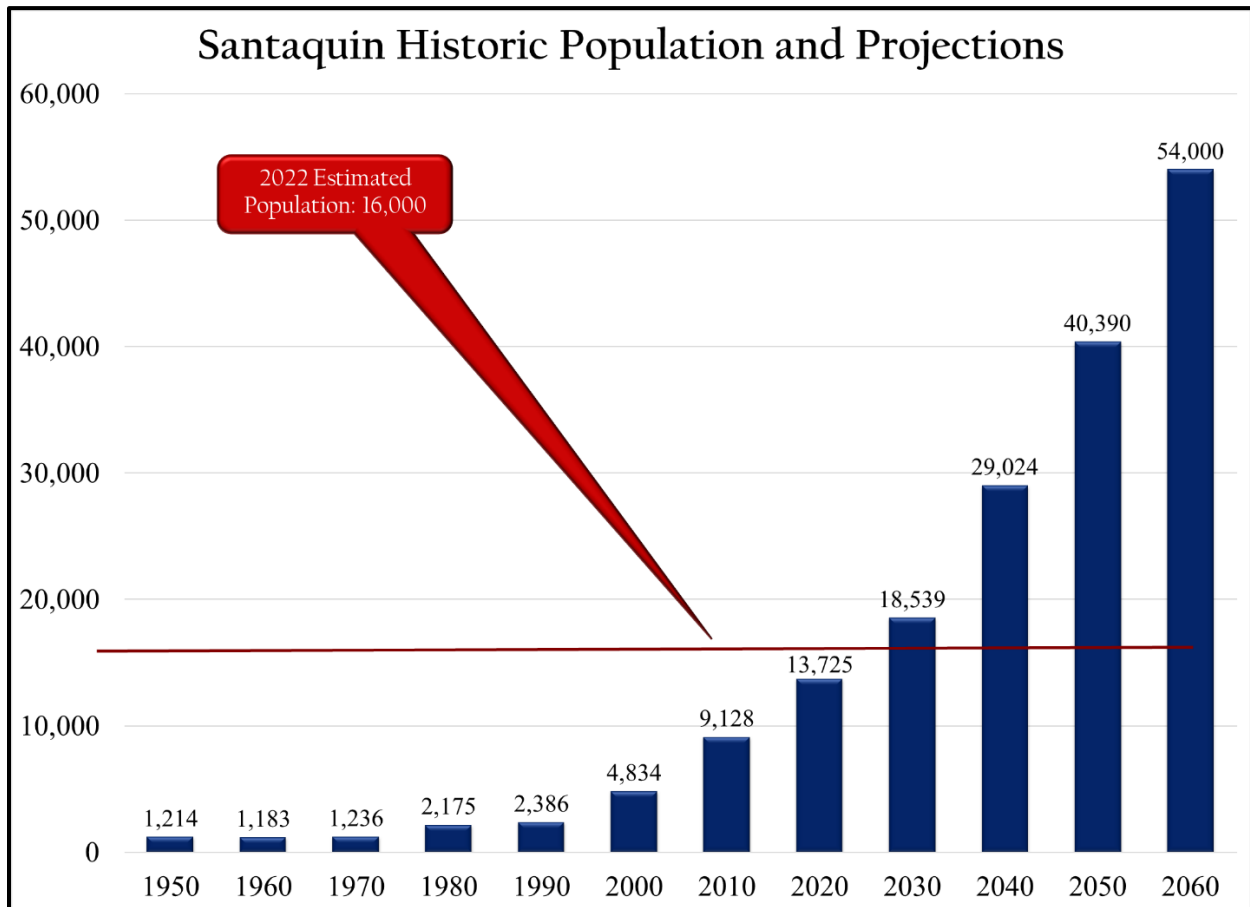
Following serious flooding in 1949, the Summit Creek Canal and Irrigation Company was given approval to construct a reservoir west of the city; on several occasions, it has prevented disastrous damage to the community. A diversion dam was completed, and more than 10,000 feet of concrete pipe was laid 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 13,750 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 2022 population to be over 16,000. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential build-out of the city is estimated to near 55,000 persons and is illustrated in the following chart.



GENERAL DEMOGRAPHIC STATISTICS



POPULATION PROJECTIONS

| | |
|-----------------|---------|
| 2020 | 13,725 |
| 2022 (Estimate) | 16,000 |
| 2030 | 18,539* |
| 2040 | 29,024* |
| 2050 | 40,390* |
| 2060 | 54,000 |

Total build-out is dependent upon future annexations

*Projections from Mountainland Association of Governments (MAG)



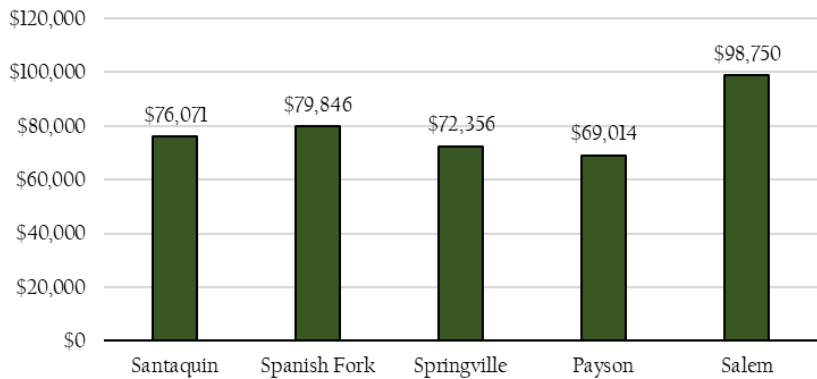
GENERAL INFORMATION

| | |
|--|--------------------|
| Date of Incorporation | January 4, 1932 |
| Form of Government | Six Member Council |
| Certified Tax Value of the City | \$1,175,816,833 |
| Certified Tax Rate of the City | 0.000935 |
| Total Anticipated Property Tax | \$1,099,389 |
| Area of the City (sq. mi.) | 10.47 |
| Median Household Income | \$76,071 |
| Median Home Value (Zillow) | \$525,548 |
| Median Home Listing (Realtor.com) | \$474,000 |
| Population Growth Rate (2020 U.S. Census est.) | 50.4% |
| 2020 Census Population (Federal estimate) | 13,725 |
| <u>Population Composition</u> | |
| White | 83.6% |
| Hispanic | 13.4% |
| American Indian | 0.3% |
| Black | 1.0% |
| Asian | 0.1% |
| Other | 1.2% |
| <u>Gender</u> | |
| Male | 51.2% |
| Female | 48.8% |
| <u>Age</u> | |
| Median Age | 23.1 |
| Under 18 Years of Age | 50.3% |
| 18-64 Years | 43.3% |
| 65 and Over | 6.4% |

GENERAL DEMOGRAPHIC STATISTICS

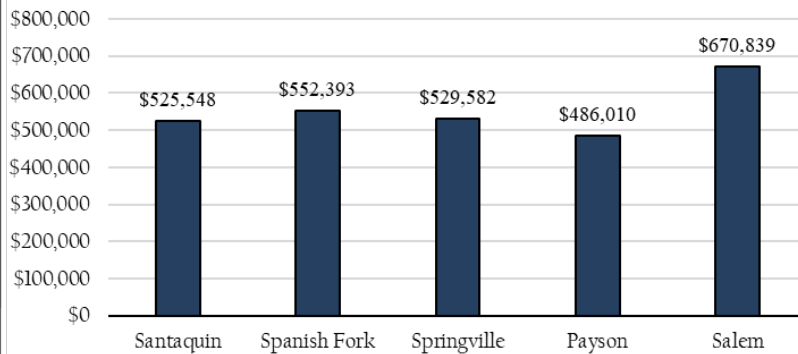


Median Household Income by City*



*2020 U.S. Census Bureau

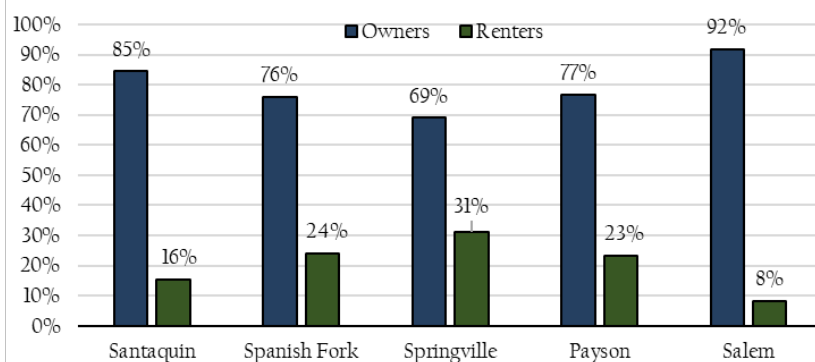
Median Household Value by City*



*Zillow.com (6/5/22)

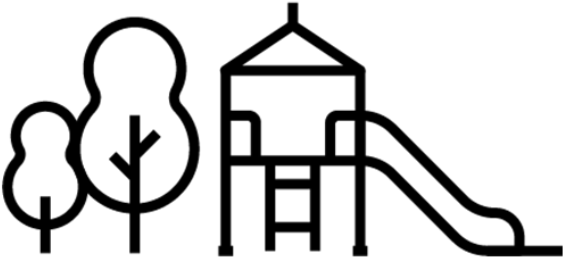



Owner vs. Renter Occupied Housing by City*






*World Population Review.com

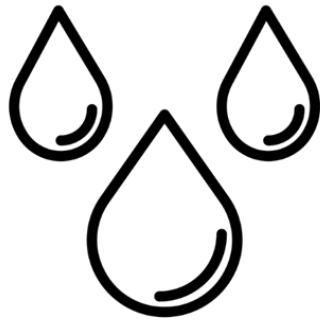
RECREATIONAL OPPORTUNITIES

| RECREATION | |  |
|-----------------------------|------|---|
| Parks | 13 | |
| Park Acreage | 77.2 | |
| Playgrounds | 5 | |
| Sports Fields | 15 | |
| Ski Resorts within 45 miles | 9 | |
| Lakes within 40 miles | 6 | |
| ENTERTAINMENT & BUSINESSES | |  |
| Parades | 2 | |
| Rodeos | 2 | |
| Restaurants | 13 | |
| Commercial Businesses | 60 | |
| Home Based Businesses | 150 | |
| Total Businesses | 210 | |

COMMUNITY DEVELOPMENT

| | | | | | | | | | | | |
|---|---|---|---------------------------------------|---|---|---|-------------------------------------|---|----------------------------------|------------|--|
| <p>BUILDING PERMITS ISSUED</p> | <p>Miscellaneous \$ 200.00</p> | | | | | | | | | | |
| <table border="1"> <tr> <td colspan="2">New Building Permits (Jan-Dec 2021)</td> </tr> <tr> <td>New Residence Single-Family</td> <td>293</td> </tr> <tr> <td>New Residence Multi-Family</td> <td>277</td> </tr> <tr> <td>New Commercial</td> <td>8</td> </tr> <tr> <td>Total Building Department</td> <td>578</td> </tr> </table> | New Building Permits (Jan-Dec 2021) | | New Residence Single-Family | 293 | New Residence Multi-Family | 277 | New Commercial | 8 | Total Building Department | 578 |  |
| New Building Permits (Jan-Dec 2021) | | | | | | | | | | | |
| New Residence Single-Family | 293 | | | | | | | | | | |
| New Residence Multi-Family | 277 | | | | | | | | | | |
| New Commercial | 8 | | | | | | | | | | |
| Total Building Department | 578 | | | | | | | | | | |
| <p>Miscellaneous \$ 200.00</p>  | <p>CHURCHES</p> <table border="1"> <tr> <td>The Church of Jesus Christ of Latter-Day Saints</td> </tr> <tr> <td>Santaquin Baptist Church</td> </tr> <tr> <td>Christian Life Assembly of God (Payson)</td> </tr> <tr> <td>Payson Bible Church</td> </tr> <tr> <td>San Isidro Mission – Catholic (Elberta)</td> </tr> <tr> <td>San Andres Catholic Church (Payson)</td> </tr> </table> | The Church of Jesus Christ of Latter-Day Saints | Santaquin Baptist Church | Christian Life Assembly of God (Payson) | Payson Bible Church | San Isidro Mission – Catholic (Elberta) | San Andres Catholic Church (Payson) | | | | |
| The Church of Jesus Christ of Latter-Day Saints | | | | | | | | | | | |
| Santaquin Baptist Church | | | | | | | | | | | |
| Christian Life Assembly of God (Payson) | | | | | | | | | | | |
| Payson Bible Church | | | | | | | | | | | |
| San Isidro Mission – Catholic (Elberta) | | | | | | | | | | | |
| San Andres Catholic Church (Payson) | | | | | | | | | | | |
| <p>HOSPITALS WITHIN 25 MILES</p> |  | | | | | | | | | | |
| <table border="1"> <tr> <td>Mountain View Hospital</td> </tr> <tr> <td>Utah Valley Regional Medical Center</td> </tr> <tr> <td>Central Valley Medical Center (Nephi)</td> </tr> <tr> <td>Canyon View Medical Clinic</td> </tr> <tr> <td>Central Valley Medical Clinic (Santaquin)</td> </tr> </table> | Mountain View Hospital | Utah Valley Regional Medical Center | Central Valley Medical Center (Nephi) | Canyon View Medical Clinic | Central Valley Medical Clinic (Santaquin) | | | | | | |
| Mountain View Hospital | | | | | | | | | | | |
| Utah Valley Regional Medical Center | | | | | | | | | | | |
| Central Valley Medical Center (Nephi) | | | | | | | | | | | |
| Canyon View Medical Clinic | | | | | | | | | | | |
| Central Valley Medical Clinic (Santaquin) | | | | | | | | | | | |

PUBLIC WORKS & UTILITIES



*(Connections as of 4/25/22)

CULINARY WATER

| | |
|-------------------------|-----------|
| Customer Connections | 4147* |
| Water Main Line (miles) | 87.8 |
| Storage Capacity | 3.76M gal |

PRESSURIZED IRRIGATION WATER

| | |
|-------------------------|----------|
| Customer Connections | 3846* |
| Water Main Line (miles) | 76.2 |
| Storage Capacity | 198 Mgal |

STORM DRAINAGE

| | |
|--------------------|------|
| Main Line (miles) | 22.3 |
| Number of Manholes | 549 |
| Number of Sumps | 479 |



SEWER SYSTEM

| | |
|-----------------------------|--------------|
| Sewer Lines Miles Inspected | 66.6 |
| Total Sewer Lines (miles) | 69.9 |
| Number of Man-Holes | 1582 |
| Sewer Service Connections | 4064* |
| Sewer Treatment Location | N. Center St |

STREETS & TRANSPORTATION

| | |
|-----------------------------------|---------------|
| Miles of Paved Streets | 91.7 |
| No. of Street Lights | 323 |
| 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 | 9,135 |
| Cases | 3,752 |
| Arrests | 388 |
| Traffic Accidents | 165 |



*(Jan 1-Dec 31, 2021)

FIRE & EMS PROTECTION**



** (Jan 1-Dec 31, 2021)

| | |
|--------------------------|-----|
| Number of Fire Apparatus | 11 |
| Number of Ambulances | 3 |
| Calls for Service - Fire | 214 |
| Structural Fires | 27 |
| Brush/Wildland Fires | 22 |
| Accidents/Vehicles | 60 |
| Smoke/CO Alarms | 44 |
| Vehicle Fires | 10 |
| Other: | 51 |
| Calls for Service - EMS | 566 |
| Hospital Transports | 283 |

CITY PERSONNEL

| Functional Area | 2021 | 2022 | 2023 | Variance |
|-------------------------------|------|------|------------|----------|
| Administration: | | | | |
| Full Time | 4 | 6 | 8 | +2 |
| Part Time | 7 | 8 | 7 | -1 |
| Seasonal/Volunteer | 0 | 0 | 0 | 0 |
| Community Development: | | | | |
| Full Time | 7 | 9 | 10 | +1 |
| Part Time | 2 | 3 | 1 | -2 |
| Seasonal/Volunteer | 0 | 0 | 1 | 1 |
| Community Services: | | | | |
| Full Time | 5 | 4 | 5 | +1 |
| Part Time | 38 | 46 | 52 | +6 |
| Seasonal/Volunteer | 50 | 60 | 60 | 0 |
| Public Safety: | | | | |
| Full Time | 15 | 18 | 18 | 0 |
| Part Time | 22 | 51 | 66 | +15 |
| Seasonal/Volunteer | 30 | 0 | 0 | 0 |
| Public Works: | | | | |
| Full Time | 10 | 12 | 14 | +2 |
| Part Time | 2 | 2 | 4 | +2 |
| Seasonal/Volunteer | 3 | 11 | 11 | 0 |
| Total City Wide: | | | | |
| Full Time | 41 | 49 | 55 | +6 |
| Part Time | 71 | 110 | 130 | +20 |
| Seasonal/Volunteer | 83 | 71 | 72 | 1 |
| Grand Total City Wide: | 195 | 230 | 257 | +27 |

APPENDIX

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|------------------------------------|---|------------------------|----------------------------------|--|------------------------------------|---------------|--------------------|
| GENERAL FUND | | | | | | | |
| REVENUES: | | | | | | | |
| TAXES | | | | | | | |
| 10-31-100 | CURRENT YEAR PROPERTY TAXES | \$845,889 | \$876,000 | \$919,345 | \$961,000 | 9.7% | \$ 85,000 |
| 10-31-200 | PRIOR YEAR PROPERTY TAXES | \$34,354 | \$50,000 | \$54,846 | \$55,000 | 10.0% | \$ 5,000 |
| 10-31-300 | SALES AND USE TAXES | \$2,048,080 | \$2,322,467 | \$1,899,356 | \$2,660,000 | 14.5% | \$ 337,533 |
| 10-31-350 | MASS TRANS-UTA | \$183,546 | \$175,000 | \$171,134 | \$200,000 | 14.3% | \$ 25,000 |
| 10-31-351 | MASS TRANS-UTA (PASS THRU) | \$2,917 | \$2,000 | \$2,523 | \$3,400 | 70.0% | \$ 1,400 |
| 10-31-400 | MUNICIPAL TAX | \$13,960 | \$8,000 | \$9,827 | \$13,000 | 62.5% | \$ 5,000 |
| 10-31-410 | ELECTRICITY FRANCHISE TAX | \$308,810 | \$330,000 | \$274,502 | \$366,000 | 10.9% | \$ 36,000 |
| 10-31-420 | TELECOMMUNICATION FRANCHISE TAX | \$35,567 | \$37,000 | \$23,223 | \$31,000 | -16.2% | \$ (6,000) |
| 10-31-430 | NATURAL GAS FRANCHISE TAX | \$154,106 | \$150,000 | \$139,246 | \$175,000 | 16.7% | \$ 25,000 |
| 10-31-440 | CABLE TV FRANCHISE TAX | \$10,552 | \$11,000 | \$7,842 | \$11,000 | 0.0% | \$ - |
| 10-31-500 | MOTOR VEHICLE | \$89,733 | \$85,000 | \$69,280 | \$92,500 | 8.8% | \$ 7,500 |
| 10-31-900 | PENALTY & INT ON DELINQ TAXES | \$1,130 | \$1,000 | \$758 | \$1,000 | 0.0% | \$ - |
| | TOTAL TAXES | \$3,728,644 | \$4,047,467 | \$3,571,881 | \$4,568,900 | 12.9% | \$ 521,433 |
| LICENSES AND PERMITS | | | | | | | |
| 10-32-100 | BUSINESS LICENSES AND PERMITS | \$6,625 | \$7,500 | \$6,190 | \$7,500 | 0.0% | \$ - |
| 10-32-120 | EXCAVATION PERMITS | -\$1,152 | \$0 | \$7,400 | \$10,000 | 100.0% | \$ 10,000 |
| 10-32-210 | BUILDING PERMITS | \$1,624,420 | \$1,700,000 | \$1,445,274 | \$1,927,000 | 13.4% | \$ 227,000 |
| 10-32-220 | PLANNING & ZONING FEES | \$95,739 | \$120,000 | \$98,580 | \$120,000 | 0.0% | \$ - |
| 10-32-250 | ANIMAL LICENSES | \$1,015 | \$1,200 | \$1,165 | \$1,200 | 0.0% | \$ - |
| | TOTAL LICENSES AND PERMITS | \$1,726,647 | \$1,828,700 | \$1,558,609 | \$2,065,700 | 13.0% | \$ 237,000 |
| INTERGOVERNMENTAL REVENUE | | | | | | | |
| 10-33-420 | POLICE-CCJJ BRYNE GRANT | \$1,122 | \$1,000 | \$0 | \$1,000 | 0.0% | \$ - |
| 10-33-560 | CLASS C 'ROAD FUND ALLOTMENT' | \$600,665 | \$550,000 | \$526,338 | \$600,000 | 9.1% | \$ 50,000 |
| 10-33-580 | STATE LIQUOR FUND ALLOTMENT | \$12,470 | \$11,500 | \$14,778 | \$15,000 | 30.4% | \$ 3,500 |
| | TOTAL INTERGOVERNMENTAL REVENUE | \$639,257 | \$562,500 | \$541,116 | \$616,000 | 9.5% | \$ 53,500 |
| CHARGES FOR SERVICES | | | | | | | |
| 10-34-240 | MISC INSPECTION FEES | \$1,650 | \$2,000 | \$3,315 | \$3,000 | 50.0% | \$ 1,000 |
| 10-34-245 | 4% INSPECTION FEE | \$142,922 | \$75,000 | \$0 | \$140,000 | 86.7% | \$ 65,000 |
| 10-34-246 | SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS | \$831,300 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-34-260 | D.U.I./SEAT BELT OVERTIME | \$7,593 | \$20,000 | \$9,287 | \$20,000 | 0.0% | \$ - |
| 10-34-430 | REFUSE COLLECTION CHARGES | \$749,637 | \$839,055 | \$627,063 | \$918,974 | 9.5% | \$ 79,919 |
| 10-34-430-01 | GARBAGE - LANDFILL CREDIT | \$0 | \$0 | -\$3,703 | \$4,500 | 100.0% | \$ 4,500 |
| 10-34-431 | RECYCLING COLLECTIONS CHARGES | \$132,407 | \$130,726 | \$109,750 | \$160,841 | 23.0% | \$ 30,115 |
| 10-34-800 | GENOLA POLICE SERVICE CONTRACT | \$98,946 | \$99,978 | \$75,815 | \$99,978 | 0.0% | \$ (0) |
| 10-34-801 | VICTIMS ADVOCATE - GENOLA | \$1,566 | \$1,566 | \$1,174 | \$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 | \$3,831 | \$3,500 | \$4,392 | \$5,000 | 42.9% | \$ 1,500 |
| 10-34-810 | SALE OF CEMETERY LOTS | \$77,376 | \$64,888 | \$41,326 | \$55,000 | -15.2% | \$ (9,888) |
| 10-34-830 | BURIAL FEES | \$40,400 | \$38,000 | \$29,850 | \$40,000 | 5.3% | \$ 2,000 |
| 10-34-901 | LANDFILL MISC CHARGES | \$680 | \$1,500 | \$6,858 | \$9,000 | 500.0% | \$ 7,500 |
| 10-38-140 | POLICE - TRAFFIC SCHOOL | \$2,978 | \$14,000 | \$1,985 | \$14,000 | 0.0% | \$ - |
| | TOTAL CHARGES FOR SERVICES | \$2,108,448 | \$1,307,377 | \$919,984 | \$1,489,023 | 13.9% | \$ 181,646 |
| FINES AND FORFEITURES | | | | | | | |
| 10-35-110 | COURT FINES | \$250,352 | \$300,000 | \$159,304 | \$215,000 | -28.3% | \$ (85,000) |
| 10-35-115 | PROSECUTOR SPLIT | \$2,135 | \$2,500 | \$1,624 | \$2,100 | -16.0% | \$ (400) |
| | TOTAL FINES AND FORFEITURES | \$252,487 | \$302,500 | \$160,929 | \$217,100 | -28.2% | \$ (85,400) |
| INTEREST | | | | | | | |
| 10-38-100 | INTEREST EARNINGS | \$22,118 | \$18,000 | \$24,165 | \$32,000 | 77.8% | \$ 14,000 |
| 10-38-130 | SWIMMING POOL INTEREST (PTIF) | \$165 | \$200 | \$97 | \$200 | 0.0% | \$ - |
| | TOTAL INTEREST | \$22,283 | \$18,200 | \$24,262 | \$32,200 | 76.9% | \$ 14,000 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 10-38-400 | SALE OF FIXED ASSETS | \$1,530 | \$1,000 | \$8,761 | \$1,000 | 0.0% | \$ - |
| 10-38-900 | SUNDRY REVENUES | \$16,411 | \$20,000 | \$7,648 | \$20,000 | 0.0% | \$ - |
| 10-38-910 | POLICE - MISC REVENUE | \$3,952 | \$3,500 | \$2,777 | \$3,500 | 0.0% | \$ - |
| 10-38-920 | POLICE - FINGERPRINTING | \$0 | \$13,000 | \$12,623 | \$13,500 | 3.8% | \$ 500 |
| 10-38-930 | POLICE - DONATIONS | \$0 | \$6,000 | \$5,574 | \$6,000 | 0.0% | \$ - |
| 10-38-960 | INSURANCE REBATES | \$0 | \$0 | \$3,004 | \$3,000 | 100.0% | \$ 3,000 |
| | TOTAL MISCELLANEOUS REVENUE | \$21,893 | \$43,500 | \$40,386 | \$47,000 | 8.0% | \$ 3,500 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| 10-39-100 | CONTRIBUTIONS FROM SURPLUS | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-39-909 | TRANSFER FROM P.I. | \$150,000 | \$300,000 | \$225,000 | \$300,000 | 0.0% | \$ - |
| 10-39-910 | TRANSFER FROM WATER | \$700,000 | \$600,000 | \$450,000 | \$700,000 | 16.7% | \$ 100,000 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|----------------|--|------------------------|----------------------------------|--|------------------------------------|---------------|---------------------|
| 10-39-911 | TRANSFER FROM SEWER | \$600,000 | \$600,000 | \$450,000 | \$700,000 | 16.7% | \$ 100,000 |
| | TOTAL CONTRIBUTIONS AND TRANSFERS | \$1,450,000 | \$1,500,000 | \$1,125,000 | \$1,700,000 | 13.3% | \$ 200,000 |
| | TOTAL FUND REVENUES | \$9,949,659 | \$9,610,244 | \$7,942,167 | \$10,735,923 | 11.7% | \$ 1,125,679 |
| | EXPENDITURES: | | | | | | |
| | LEGISLATIVE | | | | | | |
| 10-41-120 | SALARIES & WAGES (PART TIME) | \$43,270 | \$44,189 | \$31,964 | \$45,472 | 2.9% | \$ 1,282 |
| 10-41-130 | EMPLOYEE BENEFITS | \$4,444 | \$3,796 | \$2,762 | \$3,842 | 1.2% | \$ 46 |
| 10-41-230 | EDUCATION, TRAINING & TRAVEL | \$8,155 | \$3,000 | \$5,166 | \$13,000 | 333.3% | \$ 10,000 |
| 10-41-240 | SUPPLIES | \$3,707 | \$4,000 | \$4,306 | \$3,200 | -20.0% | \$ (800) |
| 10-41-280 | TELEPHONE | \$229 | \$0 | \$74 | \$540 | 100.0% | \$ 540 |
| 10-41-330 | DONATIONS | \$10,543 | \$10,500 | \$6,100 | \$10,600 | 1.0% | \$ 100 |
| 10-41-610 | OTHER SERVICES | \$1,190 | \$15,500 | \$13,550 | \$8,500 | -45.2% | \$ (7,000) |
| 10-41-612 | PUBLIC MEETING BROADCASTING COSTS | \$0 | \$6,000 | \$4,040 | \$6,000 | 0.0% | \$ - |
| 10-41-613 | ELECTION | \$0 | \$29,142 | \$27,944 | \$0 | -100.0% | \$ (29,142) |
| 10-41-615 | SANTAQUIN CALENDAR | \$7,077 | \$7,500 | \$9,910 | \$10,500 | 40.0% | \$ 3,000 |
| 10-41-660 | PHOTO & VIDEO CONTEST EXPENSE | \$674 | \$1,500 | \$1,227 | \$1,100 | -26.7% | \$ (400) |
| 10-41-670 | YOUTH CITY COUNCIL EXPENSE | \$1,222 | \$3,500 | \$3,351 | \$5,000 | 42.9% | \$ 1,500 |
| | TOTAL LEGISLATIVE | \$80,512 | \$128,627 | \$110,393 | \$107,754 | -16.2% | \$ (20,873) |
| | COURT | | | | | | |
| 10-42-110 | SALARIES AND WAGES | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-42-120 | SALARIES & WAGES (PART TIME) | \$66,356 | \$115,810 | \$89,453 | \$133,636 | 15.4% | \$ 17,825 |
| 10-42-130 | EMPLOYEE BENEFITS | \$7,692 | \$25,622 | \$16,952 | \$20,952 | -18.2% | \$ (4,670) |
| 10-42-210 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$440 | \$750 | \$856 | \$500 | -33.3% | \$ (250) |
| 10-42-230 | EDUCATION, TRAINING & TRAVEL | \$0 | \$2,200 | \$354 | \$2,200 | 0.0% | \$ - |
| 10-42-240 | SUPPLIES | \$376 | \$1,200 | \$230 | \$900 | -25.0% | \$ (300) |
| 10-42-310 | PROFESSIONAL & TECHNICAL | \$9,186 | \$16,000 | \$3,590 | \$10,000 | -37.5% | \$ (6,000) |
| 10-42-331 | LEGAL - PROSECUTION | \$290,997 | \$280,000 | \$198,479 | \$0 | -100.0% | \$ (280,000) |
| 10-42-332 | LEGAL - PUBLIC DEFENDER | \$0 | \$0 | \$27,613 | \$45,000 | 100.0% | \$ 45,000 |
| 10-42-610 | STATE RESTITUTION | \$71,218 | \$81,000 | \$53,510 | \$75,000 | -7.4% | \$ (6,000) |
| | TOTAL COURT | \$446,265 | \$522,582 | \$391,038 | \$288,188 | -44.9% | \$ (234,395) |
| | ADMINISTRATION | | | | | | |
| 10-43-110 | SALARIES & WAGES | \$212,374 | \$299,034 | \$222,943 | \$332,372 | 11.1% | \$ 33,338 |
| 10-43-130 | EMPLOYEE BENEFITS | \$87,986 | \$152,164 | \$92,176 | \$160,886 | 5.7% | \$ 8,722 |
| 10-43-140 | OVERTIME | \$842 | \$0 | \$2,329 | \$0 | 0.0% | \$ - |
| 10-43-145 | VEHICLE ALLOWANCE | \$7,856 | \$14,400 | \$11,734 | \$16,800 | 16.7% | \$ 2,400 |
| 10-43-210 | BOOKS, SUBSCRIPTIONS, MEMBERSHIP | \$15,172 | \$16,000 | \$9,198 | \$18,500 | 15.6% | \$ 2,500 |
| 10-43-220 | NOTICES, ORDINANCES, PUBLICATION | \$1,519 | \$500 | \$293 | \$500 | 0.0% | \$ - |
| 10-43-230 | EDUCATION, TRAINING AND TRAVEL | \$7,007 | \$18,500 | \$4,956 | \$16,250 | -12.2% | \$ (2,250) |
| 10-43-240 | SUPPLIES | \$18,905 | \$16,000 | \$16,213 | \$17,000 | 6.3% | \$ 1,000 |
| 10-43-250 | EQUIPMENT MAINTENANCE | \$976 | \$3,000 | \$600 | \$3,000 | 0.0% | \$ - |
| 10-43-260 | FUEL | \$1,824 | \$5,000 | \$2,233 | \$3,500 | -30.0% | \$ (1,500) |
| 10-43-280 | TELEPHONE | \$2,160 | \$2,700 | \$1,935 | \$2,700 | 0.0% | \$ - |
| 10-43-310 | PROFESSIONAL & TECHNICAL | \$9,761 | \$7,400 | \$5,083 | \$8,800 | 18.9% | \$ 1,400 |
| 10-43-311 | ACCOUNTING & AUDITING | \$21,700 | \$22,000 | \$20,700 | \$24,000 | 9.1% | \$ 2,000 |
| 10-43-331 | LEGAL | \$100,872 | \$95,000 | \$76,037 | \$350,000 | 268.4% | \$ 255,000 |
| 10-43-480 | EMPLOYEE RECOGNITIONS | \$13,811 | \$7,000 | \$6,892 | \$8,500 | 21.4% | \$ 1,500 |
| 10-43-481 | PHOTO CONTEST EXPENSES | \$0 | \$0 | \$84 | \$0 | 0.0% | \$ - |
| 10-43-482 | TEAM APPRECIATION & RECOGNITION PROGRAM | \$0 | \$7,000 | \$3,398 | \$8,000 | 14.3% | \$ 1,000 |
| 10-43-NEW | EMPLOYEE ENGAGEMENT | \$0 | \$0 | \$0 | \$9,500 | 100.0% | \$ 9,500 |
| 10-43-501 | BANK AND SERVICE CHARGES | \$3,665 | \$4,000 | \$3,010 | \$5,300 | 32.5% | \$ 1,300 |
| 10-43-510 | INSURANCE AND BONDS | \$138,857 | \$145,000 | \$73,757 | \$145,000 | 0.0% | \$ - |
| 10-43-610 | OTHER SERVICES | \$11,756 | \$15,000 | \$20,130 | \$12,000 | -20.0% | \$ (3,000) |
| | TOTAL ADMINISTRATION | \$657,043 | \$829,698 | \$573,703 | \$1,142,608 | 37.7% | \$ 312,909 |
| | ENGINEERING DEPT | | | | | | |
| 10-48-110 | SALARIES & WAGES | \$261,828 | \$257,374 | \$192,767 | \$268,967 | 4.5% | \$ 11,592 |
| 10-48-130 | EMPLOYEE BENEFITS | \$122,588 | \$126,350 | \$93,670 | \$129,589 | 2.6% | \$ 3,239 |
| 10-48-145 | VEHICLE ALLOWANCE | \$8,571 | \$7,200 | \$6,394 | \$8,500 | 18.1% | \$ 1,300 |
| 10-48-210 | BOOKS, SUBSCRIPT, MEMBER | \$0 | \$4,000 | \$0 | \$1,300 | -67.5% | \$ (2,700) |
| 10-48-230 | EDUCATION, TRAINING & TRAVEL | \$12,228 | \$7,500 | \$7,036 | \$8,500 | 13.3% | \$ 1,000 |
| 10-48-240 | SUPPLIES | \$2,026 | \$14,000 | \$7,122 | \$2,200 | -84.3% | \$ (11,800) |
| 10-48-250 | EQUIPMENT MAINTENANCE | \$1,381 | \$2,000 | \$417 | \$2,000 | 0.0% | \$ - |
| 10-48-260 | FUEL | \$1,246 | \$2,000 | \$1,169 | \$1,800 | -10.0% | \$ (200) |
| 10-48-280 | TELEPHONE | \$2,596 | \$2,820 | \$2,026 | \$3,700 | 31.2% | \$ 880 |
| 10-48-310 | PROFESSIONAL & TECHNICAL SVCS | \$2,521 | \$5,000 | \$4,486 | \$5,000 | 0.0% | \$ - |
| 10-48-740 | CAPTIAL EQUIPMENT | \$0 | \$0 | \$0 | \$29,600 | 100.0% | \$ 29,600 |
| | TOTAL ENGINEERING DEPT | \$414,985 | \$428,244 | \$315,088 | \$461,155 | 7.7% | \$ 32,911 |
| | GENERAL GOVERNMENT BUILDINGS | | | | | | |
| 10-51-110 | SALARIES & WAGES | \$13,591 | \$0 | \$9,756 | \$13,565 | 100.0% | \$ 13,565 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|---|------------------------|----------------------------------|--|------------------------------------|--------------|-------------------|
| 10-51-120 | PART TIME SALARIES AND WAGES | \$0 | \$16,523 | \$0 | \$17,228 | 4.3% | \$ 705 |
| 10-51-130 | EMPLOYEE BENEFITS | \$1,255 | \$1,437 | \$854 | \$10,416 | 624.9% | \$ 8,979 |
| 10-51-200 | CONTRACT LABOR | \$1,010 | \$2,300 | \$0 | \$2,300 | 0.0% | \$ - |
| 10-51-240 | SUPPLIES | \$2,619 | \$3,500 | \$1,729 | \$3,500 | 0.0% | \$ - |
| 10-51-270 | UTILITIES | \$43,219 | \$45,000 | \$42,455 | \$52,500 | 16.7% | \$ 7,500 |
| 10-51-280 | TELEPHONE (MOVED TO COMPUTER BUDGET 43) | \$41,277 | \$0 | \$9,861 | \$0 | 0.0% | \$ - |
| 10-51-300 | BUILDINGS & GROUND MAINTENANCE | \$46,184 | \$36,000 | \$25,525 | \$35,000 | -2.8% | \$ (1,000) |
| 10-51-480 | CHRISTMAS LIGHTS | \$2,840 | \$11,000 | \$10,161 | \$18,000 | 63.6% | \$ 7,000 |
| 10-51-730 | CAPITAL PROJECTS | \$0 | \$5,000 | \$0 | \$10,000 | 100.0% | \$ 5,000 |
| TOTAL GENERAL GOVERNMENT BUILDINGS | | \$151,995 | \$120,760 | \$100,341 | \$162,509 | 34.6% | \$ 41,749 |
| <u>POLICE</u> | | | | | | | |
| 10-54-110 | SALARIES & WAGES | \$938,961 | \$1,092,626 | \$800,590 | \$1,196,786 | 9.5% | \$ 104,161 |
| 10-54-120 | SALARIES & WAGES (PART TIME) | \$37,894 | \$28,508 | \$17,935 | \$25,797 | -9.5% | \$ (2,711) |
| 10-54-130 | EMPLOYEE BENEFITS | \$592,215 | \$789,489 | \$560,074 | \$869,634 | 10.2% | \$ 80,145 |
| 10-54-131 | UNEMPLOYMENT EXPENSE | \$203 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-54-140 | OVERTIME | \$53,462 | \$65,000 | \$52,199 | \$65,000 | 0.0% | \$ - |
| 10-54-145 | SURVIVING SPOUSE BENEFIT PROGRAM | \$0 | \$1,235 | \$1,500 | \$1,235 | 0.0% | \$ - |
| 10-54-210 | BOOKS, SUBSCRIPT, MEMBERSHIPS | \$519 | \$850 | \$439 | \$850 | 0.0% | \$ - |
| 10-54-220 | NOTICES, ORDINANCES & PUBLICAT | \$288 | \$0 | \$357 | \$0 | 0.0% | \$ - |
| 10-54-230 | EDUCATION, TRAINING & TRAVEL | \$7,942 | \$10,000 | \$5,915 | \$11,000 | 10.0% | \$ 1,000 |
| 10-54-240 | SUPPLIES | \$20,904 | \$36,900 | \$20,022 | \$40,000 | 8.4% | \$ 3,100 |
| 10-54-250 | EQUIPMENT MAINTENANCE | \$12,198 | \$10,000 | \$8,375 | \$11,000 | 10.0% | \$ 1,000 |
| 10-54-260 | FUEL | \$39,557 | \$65,000 | \$45,922 | \$65,000 | 0.0% | \$ - |
| 10-54-280 | TELEPHONE | \$6,251 | \$9,100 | \$6,666 | \$12,000 | 31.9% | \$ 2,900 |
| 10-54-311 | PROFESSIONAL & TECHNICAL | \$22,661 | \$20,000 | \$19,637 | \$30,000 | 50.0% | \$ 10,000 |
| 10-54-320 | LIQUOR CONTROL | \$12,080 | \$12,000 | \$0 | \$40,000 | 233.3% | \$ 28,000 |
| 10-54-330 | CRIMES TASK FORCE | \$6,206 | \$6,000 | \$3,939 | \$4,000 | -33.3% | \$ (2,000) |
| 10-54-340 | CENTRAL DISPATCH FEES | \$85,530 | \$106,797 | \$80,591 | \$119,057 | 11.5% | \$ 12,260 |
| 10-54-350 | UTAH COUNTY ANIMAL SHELTER | \$10,041 | \$10,000 | \$9,511 | \$12,000 | 20.0% | \$ 2,000 |
| 10-54-700 | TRAFFIC SCHOOL | \$0 | \$5,000 | \$146 | \$0 | -100.0% | \$ (5,000) |
| 10-54-702 | COMM ON CRIM & JUV JUST -CCJJ | -\$898 | \$3,150 | \$480 | \$3,500 | 11.1% | \$ 350 |
| 10-54-704 | FINGERPRINTING | \$0 | \$900 | \$0 | \$0 | -100.0% | \$ (900) |
| 10-54-705 | EQUIPMENT ROTATION PROGRAM | \$0 | \$5,850 | \$0 | \$8,800 | 50.4% | \$ 2,950 |
| 10-54-706 | K-9 EXPENDITURES | \$0 | \$0 | \$3,346 | \$5,000 | 100.0% | \$ 5,000 |
| 10-54-730 | CAPTIAL PROJECTS | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-54-740 | CAPITAL - VEHICLES & EQUIPMENT | \$14,564 | \$11,250 | \$18,791 | \$12,100 | 7.6% | \$ 850 |
| TOTAL POLICE | | \$1,860,578 | \$2,289,654 | \$1,656,436 | \$2,532,759 | 10.6% | \$ 243,105 |
| <u>STREETS</u> | | | | | | | |
| 10-60-110 | SALARIES & WAGES | \$107,932 | \$105,860 | \$86,520 | \$152,368 | 43.9% | \$ 46,508 |
| 10-60-120 | SALARIES & WAGES (PART TIME) | \$6,463 | \$43,832 | \$6,301 | \$15,479 | -64.7% | \$ (28,353) |
| 10-60-130 | EMPLOYEE BENEFITS | \$55,205 | \$61,795 | \$43,169 | \$94,208 | 52.5% | \$ 32,413 |
| 10-60-140 | OVERTIME | \$1,322 | \$700 | \$1,000 | \$700 | 0.0% | \$ - |
| 10-60-230 | EDUCATION, TRAINING & TRAVEL | \$400 | \$1,000 | \$1,020 | \$7,000 | 600.0% | \$ 6,000 |
| 10-60-240 | SUPPLIES | \$39,750 | \$55,000 | \$48,933 | \$47,000 | -14.5% | \$ (8,000) |
| 10-60-NEW | SAFETY - PPE | \$0 | \$0 | \$0 | \$1,130 | 100.0% | \$ 1,130 |
| 10-60-250 | EQUIPMENT MAINTENANCE | \$16,255 | \$20,000 | \$17,604 | \$20,000 | 0.0% | \$ - |
| 10-60-260 | FUEL | \$8,015 | \$10,000 | \$8,324 | \$15,000 | 50.0% | \$ 5,000 |
| 10-60-270 | UTILITIES - STREET LIGHTS | \$78,195 | \$70,000 | \$39,836 | \$70,000 | 0.0% | \$ - |
| 10-60-280 | TELEPHONE | \$76 | \$100 | \$0 | \$0 | -100.0% | \$ (100) |
| 10-60-351 | MASS TRANS (PASS THRU) | \$2,917 | \$2,400 | \$2,523 | \$3,400 | 41.7% | \$ 1,000 |
| 10-60-490 | STREETS SIGNS | \$1,930 | \$1,000 | \$913 | \$6,000 | 500.0% | \$ 5,000 |
| 10-60-495 | SIDEWALKS | \$7,518 | \$7,500 | \$0 | \$10,000 | 33.3% | \$ 2,500 |
| 10-60-740 | CAPITAL-VEHICLE & EQUIPMENT | \$0 | \$50,000 | \$46,000 | \$0 | -100.0% | \$ (50,000) |
| TOTAL STREETS | | \$325,978 | \$429,187 | \$302,143 | \$442,285 | 3.1% | \$ 13,098 |
| <u>SANITATION</u> | | | | | | | |
| 10-62-240 | SUPPLIES | \$0 | \$0 | \$993 | \$1,000 | 100.0% | \$ 1,000 |
| 10-62-260 | FUEL | \$3,804 | \$3,500 | \$4,728 | \$6,300 | 80.0% | \$ 2,800 |
| 10-62-280 | TELEPHONE | \$76 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-62-311 | WASTE PICKUP CHARGES | \$402,048 | \$500,000 | \$385,814 | \$515,000 | 3.0% | \$ 15,000 |
| 10-62-312 | RECYCLING PICKUP CHARGES | \$150,291 | \$155,510 | \$127,879 | \$171,000 | 10.0% | \$ 15,490 |
| 10-62-480 | CLOSE LANDFILL | \$8,696 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 10-62-610 | LANDFILL CLEAN-UP | \$2,918 | \$0 | \$1,276 | \$3,500 | 100.0% | \$ 3,500 |
| TOTAL SANITATION | | \$567,834 | \$659,010 | \$520,689 | \$696,800 | 5.7% | \$ 37,790 |
| <u>BUILDING INSPECTION</u> | | | | | | | |
| 10-68-110 | SALARIES & WAGES | \$201,011 | \$226,465 | \$172,649 | \$258,128 | 14.0% | \$ 31,663 |
| 10-68-120 | SALARIES & WAGES (PART TIME) | \$21,543 | \$38,957 | \$20,097 | \$13,894 | -64.3% | \$ (25,063) |
| 10-68-130 | EMPLOYEE BENEFITS | \$120,969 | \$137,670 | \$104,478 | \$151,438 | 10.0% | \$ 13,768 |
| 10-68-140 | OVERTIME | \$1,858 | \$2,000 | \$288 | \$2,000 | 0.0% | \$ - |
| 10-68-210 | BOOKS, SUBSCRIPTIONS, MEMBERSHIP | \$547 | \$2,000 | \$855 | \$2,300 | 15.0% | \$ 300 |
| 10-68-230 | EDUCATION, TRAVEL & TRAINING | \$3,586 | \$10,000 | \$1,631 | \$8,100 | -19.0% | \$ (1,900) |
| 10-68-240 | SUPPLIES | \$2,469 | \$2,000 | \$1,753 | \$7,700 | 285.0% | \$ 5,700 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|-------------------------------------|--|------------------------|----------------------------------|--|------------------------------------|---------------|--------------------|
| 10-68-250 | EQUIPMENT MAINT | \$880 | \$2,000 | \$546 | \$2,800 | 40.0% | \$ 800 |
| 10-68-260 | FUEL | \$2,681 | \$2,750 | \$3,146 | \$4,000 | 45.5% | \$ 1,250 |
| 10-68-280 | TELEPHONE | \$2,780 | \$3,500 | \$2,662 | \$3,500 | 0.0% | \$ - |
| 10-68-310 | PROFESSIONAL & TECHNICAL SVCS | \$3,662 | \$5,000 | \$4,640 | \$5,000 | 0.0% | \$ - |
| 10-68-320 | BUILDING PERMIT STATE FEES | \$7,004 | \$9,500 | \$7,791 | \$9,500 | 0.0% | \$ - |
| TOTAL BUILDING INSPECTION | | \$368,989 | \$441,842 | \$320,537 | \$468,359 | 6.0% | \$ 26,517 |
| <u>PARKS</u> | | | | | | | |
| 10-70-110 | SALARIES & WAGES | \$67,492 | \$132,370 | \$93,815 | \$113,237 | -14.5% | \$ (19,133) |
| 10-70-120 | SALARIES & WAGES (PART TIME) | \$25,523 | \$49,135 | \$26,914 | \$53,805 | 9.5% | \$ 4,670 |
| 10-70-130 | EMPLOYEE BENEFITS | \$38,371 | \$90,271 | \$50,886 | \$73,043 | -19.1% | \$ (17,228) |
| 10-70-140 | OVERTIME | \$604 | \$1,300 | \$2,295 | \$1,300 | 0.0% | \$ - |
| 10-70-230 | EDUCATION, TRAINING & TRAVEL | \$0 | \$2,000 | \$3,532 | \$3,400 | 70.0% | \$ 1,400 |
| 10-70-NEW | SAFETY - PPE | \$0 | \$0 | \$0 | \$1,130 | 100.0% | \$ 1,130 |
| 10-70-250 | EQUIPMENT MAINTENANCE | \$9,775 | \$9,500 | \$11,122 | \$14,200 | 49.5% | \$ 4,700 |
| 10-70-260 | FUEL | \$3,804 | \$5,000 | \$7,702 | \$11,500 | 130.0% | \$ 6,500 |
| 10-70-270 | UTILITIES | \$29,219 | \$25,000 | \$14,608 | \$25,000 | 0.0% | \$ - |
| 10-70-280 | TELEPHONE | \$234 | \$250 | \$338 | \$810 | 224.0% | \$ 560 |
| 10-70-300 | PARKS GROUNDS SUPPLIES | \$59,401 | \$46,000 | \$36,956 | \$46,000 | 0.0% | \$ - |
| 10-70-305 | ARBORIST/TREES/LANDSCAPING | \$300 | \$10,000 | \$3,048 | \$11,500 | 15.0% | \$ 1,500 |
| 10-70-310 | BALLFIELD MAINTENANCE | \$982 | \$22,000 | \$16,086 | \$20,000 | -9.1% | \$ (2,000) |
| 10-70-740 | CAPITAL VEHICLE & EQUIPMENT | \$6,588 | \$28,800 | \$21,589 | \$0 | -100.0% | \$ (28,800) |
| TOTAL PARKS | | \$242,292 | \$421,626 | \$288,891 | \$374,925 | -11.1% | \$ (46,701) |
| <u>CEMETERY</u> | | | | | | | |
| 10-77-110 | SALARIES & WAGES | \$40,509 | \$84,132 | \$63,004 | \$94,662 | 12.5% | \$ 10,530 |
| 10-77-120 | SALARIES & WAGES (PART TIME) | \$19,491 | \$49,135 | \$17,508 | \$36,305 | -26.1% | \$ (12,830) |
| 10-77-130 | EMPLOYEE BENEFITS | \$17,867 | \$48,774 | \$35,863 | \$57,154 | 17.2% | \$ 8,380 |
| 10-77-140 | OVERTIME | \$244 | \$700 | \$2,166 | \$700 | 0.0% | \$ - |
| 10-77-230 | EDUCATION, TRAVEL & TRAINING | \$0 | \$0 | \$347 | \$600 | 100.0% | \$ 600 |
| 10-77-240 | SUPPLIES-USE 10-77-300 | \$0 | \$0 | \$370 | \$0 | 0.0% | \$ - |
| 10-77-250 | EQUIPMENT MAINTENANCE | \$1,570 | \$2,200 | \$2,394 | \$3,550 | 61.4% | \$ 1,350 |
| 10-77-260 | FUEL | \$3,804 | \$3,500 | \$6,444 | \$8,500 | 142.9% | \$ 5,000 |
| 10-77-280 | TELEPHONE | \$234 | \$0 | \$203 | \$810 | 100.0% | \$ 810 |
| 10-77-300 | CEMETERY GROUNDS MAINTENANCE | \$12,432 | \$6,000 | \$6,147 | \$7,000 | 16.7% | \$ 1,000 |
| 10-77-620 | MONUMENT REPAIRS | \$0 | \$0 | \$1,000 | \$12,000 | 100.0% | \$ 12,000 |
| 10-77-735 | CEMETERY LAND ACQUISTION SET ASIDE | \$141,221 | \$10,000 | \$0 | \$10,000 | 0.0% | \$ - |
| 10-77-740 | CAPITAL-VEHICLES & EQUIPMENT | \$6,588 | \$12,500 | \$0 | \$0 | -100.0% | \$ (12,500) |
| TOTAL CEMETERY | | \$243,959 | \$216,941 | \$135,444 | \$231,281 | 6.6% | \$ 14,340 |
| <u>PLANNING & ZONING</u> | | | | | | | |
| 10-78-110 | SALARIES & WAGES | \$146,956 | \$221,943 | \$132,850 | \$210,784 | -5.0% | \$ (11,159) |
| 10-78-120 | SALARIES & WAGES (PART TIME) | \$21,543 | \$38,957 | \$20,097 | \$13,894 | -64.3% | \$ (25,063) |
| 10-78-130 | EMPLOYEE BENEFITS | \$94,782 | \$108,001 | \$80,614 | \$124,908 | 15.7% | \$ 16,907 |
| 10-78-140 | OVERTIME | \$0 | \$1,000 | \$0 | \$1,000 | 0.0% | \$ - |
| 10-78-210 | BOOKS, SUBSCRIPT, & MEMBERSHIP | \$813 | \$4,450 | \$723 | \$1,450 | -67.4% | \$ (3,000) |
| 10-78-220 | NOTICE, ORDINANCES & PUBLICATIONS | \$1,120 | \$0 | \$0 | \$300 | 100.0% | \$ 300 |
| 10-78-230 | EDUCATION, TRAINING & TRAVEL | \$12,294 | \$9,130 | \$1,299 | \$9,250 | 1.3% | \$ 120 |
| 10-78-240 | SUPPLIES | \$497 | \$2,000 | \$108 | \$1,000 | -50.0% | \$ (1,000) |
| 10-78-280 | TELEPHONE | \$769 | \$1,200 | \$405 | \$1,080 | -10.0% | \$ (120) |
| 10-78-310 | PROFESSIONAL & TECHNICAL | \$6,183 | \$10,000 | \$775 | \$5,000 | -50.0% | \$ (5,000) |
| 10-78-320 | GENERAL PLAN UPDATE | \$21,562 | \$30,000 | \$68,747 | \$10,000 | -66.7% | \$ (20,000) |
| 10-78-330 | ACTIVE TRANSPORTATION PLAN | \$0 | \$0 | \$1,310 | \$0 | 0.0% | \$ - |
| TOTAL PLANNING & ZONING | | \$306,519 | \$426,681 | \$306,928 | \$378,665 | -11.3% | \$ (48,016) |
| <u>DEBT SERVICE</u> | | | | | | | |
| 10-89-810 | DEBT SERVICE - 2020 SALES TAX BOND - PRINCIPLE | \$290,000 | \$81,865 | \$0 | \$153,730 | 87.8% | \$ 71,865 |
| 10-89-820 | DEBT SERVICE - 2020 SALES TAX BOND - INTEREST | \$115,932 | \$331,865 | \$81,865 | \$260,000 | -21.7% | \$ (71,865) |
| 10-89-830 | DEBT SERVICE FEES | \$0 | \$0 | \$250 | \$250 | 100.0% | \$ 250 |
| TOTAL DEBT SERVICE | | \$405,932 | \$413,730 | \$82,115 | \$413,730 | 0.0% | \$ - |
| <u>TRANSFERS</u> | | | | | | | |
| 10-90-150 | CONTRIBUTION TO FUND BALANCE | \$0 | \$56,296 | \$0 | \$1,598 | -97.2% | \$ (54,698) |
| 10-90-200 | TRANSFER TO CS-SPORTS FUND | \$169,495 | \$50,406 | \$37,804 | \$53,000 | 5.1% | \$ 2,594 |
| 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 | \$26,583 | \$17,000 | \$12,750 | \$15,200 | -10.6% | \$ (1,800) |
| 10-90-400 | TRANSFER TO CS-LIBRARY FUND | \$120,111 | \$103,105 | \$77,329 | \$115,000 | 11.5% | \$ 11,895 |
| 10-90-500 | TRANSFER TO CS-SENIORS FUND | \$38,181 | \$47,245 | \$35,434 | \$50,000 | 5.8% | \$ 2,755 |
| 10-90-510 | TRANSFER TO CS-ADMINISTRATION FUND | \$173,640 | \$196,463 | \$147,348 | \$200,000 | 1.8% | \$ 3,537 |
| 10-90-520 | TRANSFER TO CS-CLASSES FUND | \$38,690 | \$53,468 | \$40,101 | \$69,000 | 29.0% | \$ 15,532 |
| 10-90-550 | TRANSFER TO COMPUTER CAP FUND | \$80,000 | \$90,000 | \$67,500 | \$120,000 | 33.3% | \$ 30,000 |
| 10-90-600 | TRANSFER TO CAPITAL PROJECTS | \$777,353 | \$29,000 | \$21,750 | \$607,500 | 1994.8% | \$ 578,500 |
| 10-90-700 | TRANSFER TO CAPITAL VEH & EQUIP | \$498,271 | \$309,500 | \$232,125 | \$450,000 | 45.4% | \$ 140,500 |
| 10-90-800 | TRANSFER TO CS-EVENTS FUND | \$54,390 | \$66,332 | \$49,749 | \$100,000 | 50.8% | \$ 33,668 |
| 10-90-860 | TRANSFER TO FIRE DEPARTMENT | \$136,584 | \$525,000 | \$393,750 | \$525,500 | 0.1% | \$ 500 |

Santaquin City

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| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|--|------------------------|----------------------------------|--|------------------------------------|---------------|------------------------|
| 10-90-871 | TRANSFER TO ROADS CAPITAL PROJECT FUND | \$610,000 | \$544,000 | \$408,000 | \$453,000 | -16.7% | \$ (91,000) |
| 10-90-880 | TRANSFER TO CDA FUND | \$353,183 | \$0 | \$0 | \$80,000 | 100.0% | \$ 80,000 |
| 10-90-884 | TRANSFER TO LBA | \$194,273 | \$185,546 | \$42,708 | \$186,806 | 0.7% | \$ 1,260 |
| TOTAL TRANSFERS | | \$3,279,054 | \$2,281,661 | \$1,572,573 | \$3,034,904 | 33.0% | \$ 753,243 |
| TOTAL FUND EXPENDITURES | | \$9,351,936 | \$9,610,244 | \$6,676,320 | \$10,735,922 | 11.7% | \$ 1,125,678 |
| NET REVENUE OVER EXPENDITURES | | \$597,723 | \$0 | \$1,265,847 | \$0 | 0.0% | \$ 1 |
| CAPITAL PROJECTS - CAPITAL FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 41-38-100 | INTEREST EARNINGS | \$21,546 | \$10,000 | \$16,836 | \$22,500 | 125.0% | \$ 12,500 |
| 41-38-226 | STATE GRANTS | \$0 | \$0 | \$80,000 | \$0 | 0.0% | \$ - |
| 41-38-782 | NRCS GRANT - UC DEBRIS BASIN | \$2,566 | \$0 | \$55,034 | \$0 | 0.0% | \$ - |
| 41-38-789 | UTAH JAZZ GRANT - BASKETBALL COURT | \$10,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-38-790 | AMERICAN RESCUE PLAN ACT | \$0 | \$1,434,909 | \$761,291 | \$761,291 | -46.9% | \$ (673,618) |
| TOTAL MISCELLANEOUS REVENUE | | \$34,111 | \$1,444,909 | \$913,161 | \$783,791 | -45.8% | \$ (661,118) |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 41-39-100 | TRANSFER FROM GENERAL FUND | \$777,353 | \$29,000 | \$21,750 | \$607,500 | 1994.8% | \$ 578,500 |
| 41-39-110 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$12,944,470 | \$0 | \$5,397,291 | -58.3% | \$ (7,547,179) |
| 41-39-200 | BEGINNING YEAR BALANCE | \$6,655,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-39-300 | BOND PROCEEDS | \$471,640 | \$11,236,000 | \$0 | \$0 | -100.0% | \$ (11,236,000) |
| 41-39-301 | MISC PROCEEDS | \$477,607 | \$81,000 | \$0 | \$0 | -100.0% | \$ (81,000) |
| 41-39-302 | PREMIUM ON BONDS ISSUED | \$20,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-39-NEW | LOAN FROM PI FUND | \$0 | \$0 | \$0 | \$4,600,000 | 100.0% | \$ 4,600,000 |
| 41-39-322 | TRANSFER FROM STORM DRAINAGE FUND | \$0 | \$365,000 | \$273,750 | \$315,000 | -13.7% | \$ (50,000) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$8,401,600 | \$24,655,470 | \$295,500 | \$10,919,791 | -55.7% | \$ (13,735,679) |
| TOTAL FUND REVENUES | | \$8,435,711 | \$26,100,379 | \$1,208,661 | \$11,703,582 | -55.2% | \$ (14,396,797) |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 41-40-310 | CEMETERY EXPANSION | \$30,092 | \$37,000 | \$99 | \$0 | -100.0% | \$ (37,000) |
| 41-40-700 | NEW PUBLIC WORKS BUILDING | \$0 | \$0 | \$0 | \$60,000 | 100.0% | \$ 60,000 |
| 41-40-703 | RECREATION CENTER BALLOT INITIATIVE | \$132,695 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-40-704 | NEW CITY HALL | \$471,073 | \$6,700,000 | \$1,334,954 | \$8,000,000 | 19.4% | \$ 1,300,000 |
| 41-40-704-001 | NEW CITY HALL - LAND ACQUISITION | \$294,549 | \$417,200 | \$417,190 | \$0 | -100.0% | \$ (417,200) |
| 41-40-704-002 | NEW CITY HALL - ARCHITECTURAL SERVICES | \$11,985 | \$300,000 | \$61,198 | \$300,000 | 0.0% | \$ - |
| 41-40-704-003 | NEW CITY HALL - FF&E | \$0 | \$1,000,000 | \$0 | \$957,500 | -4.3% | \$ (42,500) |
| 41-40-704-004 | NEW CITY HALL - INTERIOR MAIN & MULTIPURPOSE | \$0 | \$2,750,000 | \$0 | \$0 | -100.0% | \$ (2,750,000) |
| 41-40-704-005 | NEW CITY HALL - MAIN BASEMENT & EOC | \$0 | \$585,000 | \$0 | \$0 | -100.0% | \$ (585,000) |
| 41-40-704-006 | NEW CITY HALL - SOUTH BASEMENT & COMM SERV | \$0 | \$440,000 | \$0 | \$0 | -100.0% | \$ (440,000) |
| 41-40-704-007 | NEW CITY HALL - POWER BACKUP | \$0 | \$230,000 | \$0 | \$0 | -100.0% | \$ (230,000) |
| 41-40-704-008 | NEW CITY HALL - CONTINGENCY | \$0 | \$500,000 | \$0 | \$0 | -100.0% | \$ (500,000) |
| 41-40-705-001 | SR TANK & BOOSTER - ENGINEERING | \$0 | \$500,000 | \$0 | \$0 | -100.0% | \$ (500,000) |
| 41-40-705-002 | SR TANK & BOOSTER - CONSTRUCTION | \$0 | \$7,000,000 | \$0 | \$0 | -100.0% | \$ (7,000,000) |
| 41-40-705-003 | SR TANK & BOOSTER - BONDING & LEGAL | \$0 | \$500,000 | \$0 | \$0 | -100.0% | \$ (500,000) |
| 41-40-705-004 | SR TANK & BOOSTER - CONTINGENCY | \$0 | \$736,000 | \$0 | \$0 | -100.0% | \$ (736,000) |
| 41-40-705-005 | SR TANK & BOOSTER - REFINANCE PI DEBT | \$0 | \$2,500,000 | \$0 | \$0 | -100.0% | \$ (2,500,000) |
| 41-40-740 | MAIN STREET PROJECT | \$0 | \$0 | \$365,634 | \$400,000 | 100.0% | \$ 400,000 |
| 41-40-815 | P3 - OLD PUBLIC SAFETY BLDG | \$1,944 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-40-816 | NRCS - UT CO DEBRIS BASIN PROJECT | \$0 | \$0 | \$55,034 | \$0 | 0.0% | \$ - |
| 41-40-816-02 | NRCS - 6 ADDITIONAL DEBRIS BASIN PROJECT | \$0 | \$0 | \$3,950 | \$50,000 | 100.0% | \$ 50,000 |
| 41-40-817 | 2019 HANSEN TANK PROJECT | \$3,692 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-40-818 | BALL PARK FENCE REPLACEMENT | \$25,791 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-40-819 | EXIT 242 VISION PLANNING | \$91,714 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 41-40-821 | CENTER STREET STORM DRAINAGE | \$0 | \$315,000 | \$36,329 | \$315,000 | 0.0% | \$ - |
| 41-40-822 | 400 E 450 S STORM DRAINAGE PROJECT | \$0 | \$50,000 | \$0 | \$0 | -100.0% | \$ (50,000) |
| 41-40-823 | UTAH JAZZ BASKETBALL COURT | \$12,925 | \$103,270 | \$14,036 | \$0 | -100.0% | \$ (103,270) |
| 41-40-824 | RELOCATION OF COUNTY LINE | \$0 | \$2,000 | \$0 | \$2,000 | 0.0% | \$ - |
| 41-40-826 | AMERICAN RESCUE PLAN ACT - EXPENDITURES TRANSFER | \$0 | \$1,434,909 | \$25,000 | \$1,522,582 | 6.1% | \$ 87,673 |
| 41-40-NEW | LANDSCAPE EAST BOOSTER PUMP PARCEL | \$0 | \$0 | \$0 | \$95,000 | 100.0% | \$ 95,000 |
| 41-43-501 | BANK CHARGES & FEES | \$132,607 | \$0 | \$1,500 | \$1,500 | 100.0% | \$ 1,500 |
| TOTAL EXPENDITURES | | \$1,209,066 | \$26,100,379 | \$2,314,924 | \$11,703,582 | -55.2% | \$ (14,396,797) |
| TOTAL FUND EXPENDITURES | | \$1,209,066 | \$26,100,379 | \$2,314,924 | \$11,703,582 | -55.2% | \$ (14,396,797) |
| NET REVENUE OVER EXPENDITURES | | \$7,226,645 | \$0 | -\$1,106,263 | \$0 | 0.0% | \$ - |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|---|------------------------|----------------------------------|--|------------------------------------|--------------|-------------------|
| CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 42-39-100 | TRANSFER FROM GENERAL FUND | \$498,271 | \$309,500 | \$232,125 | \$450,000 | 45.4% | \$ 140,500 |
| 42-39-101 | TRANSFER FROM PW CAPITAL HOLDING FUND | \$31,008 | \$31,008 | \$23,256 | \$31,008 | 0.0% | \$ - |
| 42-39-103 | TRANSFER FROM CULINARY WATER FUND | \$0 | \$0 | \$0 | \$200,000 | 100.0% | \$ 200,000 |
| 42-39-104 | TRANSFER FROM SEWER FUND | \$0 | \$0 | \$0 | \$200,000 | 100.0% | \$ 200,000 |
| 42-39-105 | TRANSFER FROM PRESSURIZED IRRIGATION FUND | \$0 | \$0 | \$0 | \$100,000 | 100.0% | \$ 100,000 |
| 42-39-110 | SALE OF SURPLUS VEHICLES | \$0 | \$0 | \$0 | \$50,000 | 100.0% | \$ 50,000 |
| 42-39-200 | CONTRIBUTION FROM SURPLUS | \$0 | \$0 | \$0 | \$593,144 | 100.0% | \$ 593,144 |
| 42-39-306 | LEASE PROCEEDS-CAPITAL LEASES | \$0 | \$730,000 | \$731,500 | \$0 | -100.0% | \$ (730,000) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$529,279 | \$1,070,508 | \$986,881 | \$1,624,152 | 51.7% | \$ 553,644 |
| TOTAL FUND REVENUES | | \$529,279 | \$1,070,508 | \$986,881 | \$1,624,152 | 51.7% | \$ 553,644 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 42-40-771 | LEASE EXPENDITURES | \$0 | \$179,489 | \$0 | \$0 | -100.0% | \$ (179,489) |
| 42-41-050 | 2015 PIERCE SABER PUMPER FIRE TRUCK | \$46,911 | \$48,703 | \$0 | \$50,563 | 3.8% | \$ 1,860 |
| 42-41-051 | 2015 (5) PIECE EQUIPMENT LEASE PMT | \$3,571 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 42-41-056 | 2016 (4) PIECE EQUIPMENT LEASE PMT | \$57,545 | \$58,794 | \$58,793 | \$60,069 | 2.2% | \$ 1,275 |
| 42-41-058 | VEHICLE PURCHASES | \$317,939 | \$730,000 | \$86,660 | \$1,065,000 | 45.9% | \$ 335,000 |
| 42-41-060 | EQUIPMENT PURCHASES | \$54,589 | \$17,500 | \$18,420 | \$220,000 | 1157.1% | \$ 202,500 |
| 42-41-061 | FIRE SCBA & ACCESSORIES (7YR ROTATION) | \$22,174 | \$23,110 | \$23,110 | \$24,085 | 4.2% | \$ 975 |
| 42-41-063 | 2021 (9) PIECE EQUIPMENT LEASE PMT | \$0 | \$0 | \$0 | \$188,071 | 100.0% | \$ 188,071 |
| 42-48-200 | DEBT SERVICE-INTEREST | \$16,551 | \$12,531 | \$8,233 | \$16,363 | 30.6% | \$ 3,832 |
| 42-90-150 | CONTRIBUTION TO SURPLUS | \$0 | \$381 | \$0 | \$0 | -100.0% | \$ (381) |
| TOTAL FUND EXPENDITURES | | \$519,279 | \$1,070,508 | \$195,216 | \$1,624,152 | 51.7% | \$ 553,644 |
| TOTAL FUND EXPENDITURES | | \$519,279 | \$1,070,508 | \$195,216 | \$1,624,152 | 51.7% | \$ 553,644 |
| NET REVENUE OVER EXPENDITURES | | \$10,000 | \$0 | \$791,665 | \$0 | 0.0% | \$ 0 |
| COMPUTER TECHNOLOGY - CAPITAL FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 43-39-100 | TRANS FROM GENERAL FUND | \$80,000 | \$90,000 | \$67,500 | \$120,000 | 33.3% | \$ 30,000 |
| 43-39-110 | TRANS FROM WATER FUND | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 |
| 43-39-120 | TRANS FROM SEWER FUND | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 |
| 43-39-130 | TRANS FROM PI FUND | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 |
| 43-39-140 | USE OF FUND BALANCE | \$0 | \$68,695 | \$0 | \$35,000 | -49.1% | \$ (33,695) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$245,000 | \$350,695 | \$211,500 | \$380,000 | 8.4% | \$ 29,305 |
| TOTAL FUND REVENUES | | \$245,000 | \$350,695 | \$211,500 | \$380,000 | 8.4% | \$ 29,305 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 43-40-100 | COMPUTER SUPPORT CONTRACT - RMT | \$34,200 | \$34,200 | \$21,181 | \$34,200 | 0.0% | \$ - |
| 43-40-112 | WEB CONTRACT - CIVICLIVE | \$4,140 | \$0 | \$4,140 | \$0 | 0.0% | \$ - |
| 43-40-113 | WEBSITE CONTRACT - PEN & WEB | \$18,059 | \$19,000 | \$14,359 | \$19,000 | 0.0% | \$ - |
| 43-40-114 | SOCIAL MEDIA ARCHIVE SERVICE CONTRACT | \$3,046 | \$4,800 | \$3,112 | \$4,800 | 0.0% | \$ - |
| 43-40-115 | MUNICODE - MEETINGS MANAGEMENT | \$6,320 | \$6,320 | \$8,540 | \$12,000 | 89.9% | \$ 5,680 |
| 43-40-116 | MUNICODE - WEBSITE | \$12,700 | \$2,200 | \$0 | \$0 | -100.0% | \$ (2,200) |
| 43-40-117 | MUNICODE - CODIFICATION | \$4,420 | \$2,200 | \$0 | \$0 | -100.0% | \$ (2,200) |
| 43-40-118 | STAMPLI - AP OCR SOFTWARE | \$0 | \$8,820 | \$6,615 | \$8,820 | 0.0% | \$ - |
| 43-40-119 | PODIUM COMMUNICATION SOFTWARE | \$0 | \$0 | \$3,503 | \$6,000 | 100.0% | \$ 6,000 |
| 43-40-200 | DESKTOP ROTATION EXPENSE | \$3,737 | \$16,000 | \$9,726 | \$13,000 | -18.8% | \$ (3,000) |
| 43-40-210 | LAPTOP ROTATION EXPENSE | \$16,479 | \$16,000 | \$30,612 | \$40,000 | 150.0% | \$ 24,000 |
| 43-40-220 | SERVERS ROTATION EXPENSE | \$25,517 | \$15,000 | \$0 | \$15,000 | 0.0% | \$ - |
| 43-40-230 | MISC EQUIPMENT EXPENSE | \$2,805 | \$15,000 | \$4,997 | \$9,380 | -37.5% | \$ (5,620) |
| 43-40-240 | TELEPHONE & INTERNET | \$0 | \$41,600 | \$22,372 | \$41,600 | 0.0% | \$ - |
| 43-40-300 | COPIER CONTRACTS | \$13,383 | \$15,500 | \$10,914 | \$15,500 | 0.0% | \$ - |
| 43-40-400 | PELORUS CONTRACT | \$10,400 | \$10,400 | \$10,400 | \$14,000 | 34.6% | \$ 3,600 |
| 43-40-500 | SOFTWARE | \$43,629 | \$58,000 | \$44,343 | \$60,000 | 3.4% | \$ 2,000 |
| 43-40-503 | NEW EMPLOYEE TECHNOLOGY SETUP | \$4,023 | \$0 | \$3,483 | \$10,000 | 100.0% | \$ 10,000 |
| 43-40-505 | BUILDING INSPECTION TRACKING SOFTWARE | \$14,400 | \$14,400 | \$0 | \$14,400 | 0.0% | \$ - |
| 43-40-507 | MS OFFICE 365 LICENSES | \$7,956 | \$12,355 | \$17,922 | \$24,000 | 94.3% | \$ 11,645 |
| 43-40-600 | SPILLMAN - POLICE CONTRACT | \$0 | \$23,800 | \$0 | \$0 | -100.0% | \$ (23,800) |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|--|------------------------|----------------------------------|--|------------------------------------|---------------|-----------------------|
| 43-40-612 | EVERBRIDGE CONTRACT | \$4,333 | \$3,000 | \$2,167 | \$3,000 | 0.0% | \$ - |
| 43-40-613 | FIRE DEPARTMENT SOFTWARE | \$16,241 | \$20,100 | \$14,076 | \$23,300 | 15.9% | \$ 3,200 |
| 43-40-614 | PUBLIC WORKS SOFTWARE | \$0 | \$12,000 | \$11,298 | \$12,000 | 0.0% | \$ - |
| TOTAL FUND EXPENDITURES | | \$245,789 | \$350,695 | \$243,759 | \$380,000 | 8.4% | \$ 29,305 |
| TOTAL FUND EXPENDITURES | | \$245,789 | \$350,695 | \$243,759 | \$380,000 | 8.4% | \$ 29,305 |
| NET REVENUE OVER EXPENDITURES | | -\$789 | \$0 | -\$32,259 | \$0 | 0.0% | \$ - |
| PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>ENTERPRISE REVENUE</u> | | | | | | | |
| 44-39-110 | TRANSFERS FROM WATER FUND | \$89,904 | \$98,280 | \$73,710 | \$99,528 | 1.3% | \$ 1,248 |
| 44-39-120 | TRANSFERS FROM SEWER FUND | \$88,008 | \$96,408 | \$72,306 | \$97,536 | 1.2% | \$ 1,128 |
| 44-39-130 | TRANSFERS FROM PI FUND | \$80,208 | \$86,016 | \$64,512 | \$92,304 | 7.3% | \$ 6,288 |
| 44-39-140 | TRANSFERS FROM STORM DRAIN FUND | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL ENTERPRISE REVENUE | | \$258,120 | \$280,704 | \$210,528 | \$289,368 | 3.1% | \$ 8,664 |
| TOTAL FUND REVENUES | | \$258,120 | \$280,704 | \$210,528 | \$289,368 | 3.1% | \$ 8,664 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 44-40-740 | TRANSFER TO CAPITAL VEHICLES & EQUIPMENT | \$31,008 | \$31,008 | \$23,256 | \$31,008 | 0.0% | \$ - |
| 44-40-911 | TRANSFERS TO WATER FUND | \$100,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 44-40-920 | CONTRIBUTION TO FUND BALANCE | \$0 | \$249,696 | \$0 | \$258,360 | 3.5% | \$ 8,664 |
| TOTAL EXPENDITURES | | \$131,008 | \$280,704 | \$23,256 | \$289,368 | 3.1% | \$ 8,664 |
| TOTAL FUND EXPENDITURES | | \$131,008 | \$280,704 | \$23,256 | \$289,368 | 3.1% | \$ 8,664 |
| NET REVENUE OVER EXPENDITURES | | \$127,112 | \$0 | \$187,272 | \$0 | 0.0% | \$ - |
| ROADS - CAPITAL PROJECT FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>ENTERPRISE REVENUE</u> | | | | | | | |
| 45-38-200 | GRANT PROCEEDS | \$0 | \$4,100,000 | \$0 | \$0 | -100.0% | \$ (4,100,000) |
| 45-38-205 | DEVELOPER PARTNERSHIP PROCEEDS | \$73,000 | \$146,000 | \$0 | \$146,000 | 0.0% | \$ - |
| 45-38-206 | DEVELOPER WARRANTY WORK | \$21,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 45-38-211 | UDOT PARTNERSHIP PROCEEDS | \$0 | \$200,000 | \$0 | \$0 | -100.0% | \$ (200,000) |
| 45-39-100 | TRANSFERS FROM GENERAL FUND | \$963,183 | \$544,000 | \$408,000 | \$453,000 | -16.7% | \$ (91,000) |
| 45-39-110 | TRANSFERS FROM WATER FUND | \$0 | \$0 | \$0 | \$50,000 | 100.0% | \$ 50,000 |
| 45-39-120 | TRANSFERS FROM SEWER FUND | \$0 | \$0 | \$0 | \$50,000 | 100.0% | \$ 50,000 |
| 45-39-141 | TRANSFERS FROM TRANS IMPACT FEE FUND | \$396,450 | \$390,000 | \$292,500 | \$384,300 | -1.5% | \$ (5,700) |
| TOTAL ENTERPRISE REVENUE | | \$1,453,633 | \$5,380,000 | \$700,500 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| TOTAL FUND REVENUES | | \$1,453,633 | \$5,380,000 | \$700,500 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 45-40-200 | ROAD MAINTENANCE | \$665,460 | \$499,954 | \$180,794 | \$600,000 | 20.0% | \$ 100,046 |
| 45-40-210 | PROFESSIONAL SERVICES | \$0 | \$0 | \$2,000 | \$2,470 | 100.0% | \$ 2,470 |
| 45-40-300 | SUMMIT RIDGE PARKWAY EXTENSION PROJECT | \$29,077 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 45-40-304 | HIGHLAND DRIVE CANYON ROAD | \$89,680 | \$0 | \$76,882 | \$0 | 0.0% | \$ - |
| 45-40-306 | MAIN STREET WIDENING | \$0 | \$4,400,000 | \$0 | \$0 | -100.0% | \$ (4,400,000) |
| 45-40-881 | 2018 ROAD BOND PRINCIPAL | \$393,000 | \$400,000 | \$400,000 | \$407,000 | 1.8% | \$ 7,000 |
| 45-40-882 | 2018 ROAD BOND INTEREST | \$111,191 | \$80,046 | \$103,244 | \$68,830 | -14.0% | \$ (11,216) |
| 45-40-NEW | GRANT MATCHING FUNDS | \$0 | \$0 | \$0 | \$5,000 | 100.0% | \$ 5,000 |
| 45-40-900 | TRANSFER TO CDA FUND | \$398,516 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$1,686,923 | \$5,380,000 | \$762,920 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| TOTAL FUND EXPENDITURES | | \$1,686,923 | \$5,380,000 | \$762,920 | \$1,083,300 | -79.9% | \$ (4,296,700) |
| NET REVENUE OVER EXPENDITURES | | -\$233,290 | \$0 | -\$62,420 | \$0 | 0.0% | \$ 0 |
| STORM DRAINAGE - ENTERPRISE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|--|------------------------|----------------------------------|--|------------------------------------|--------|--------------|
| 50-37-100 | STORM DRAINAGE FEE REVENUE | \$48,548 | \$56,200 | \$42,089 | \$61,682 | 9.8% | \$ 5,482 |
| 50-37-200 | CDBG GRANT FUNDING | \$0 | \$235,000 | \$0 | \$235,000 | 0.0% | \$ - |
| 50-39-150 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$130,000 | \$0 | \$80,000 | -38.5% | \$ (50,000) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$48,548 | \$421,200 | \$42,089 | \$376,682 | -10.6% | \$ (44,518) |
| TOTAL FUND REVENUES | | \$48,548 | \$421,200 | \$42,089 | \$376,682 | -10.6% | \$ (44,518) |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 50-40-300 | STORM DRAINAGE EXPENSES | \$0 | \$56,200 | \$4,680 | \$61,682 | 9.8% | \$ 5,482 |
| 50-40-902 | TRANSFER TO CAPITAL PROJECTS FUND | \$0 | \$365,000 | \$273,750 | \$315,000 | -13.7% | \$ (50,000) |
| TOTAL FUND EXPENDITURES | | \$0 | \$421,200 | \$278,430 | \$376,682 | -10.6% | \$ (44,518) |
| TOTAL FUND EXPENDITURES | | \$0 | \$421,200 | \$278,430 | \$376,682 | -10.6% | \$ (44,518) |
| NET REVENUE OVER EXPENDITURES | | \$48,548 | \$0 | -\$236,341 | \$0 | 0.0% | \$ - |
| WATER - ENTERPRISE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>ENTERPRISE REVENUE</u> | | | | | | | |
| 51-37-100 | WATER SALES | \$1,401,528 | \$1,379,201 | \$1,155,979 | \$1,694,112 | 22.8% | \$ 314,911 |
| 51-37-110 | CONTRACTED WATER SALES | \$600 | \$25,195 | \$600 | \$600 | -97.6% | \$ (24,595) |
| 51-37-175 | WATER METERS | \$151,616 | \$190,500 | \$155,388 | \$207,750 | 9.1% | \$ 17,250 |
| 51-37-200 | WATER CONNECTION FEES | \$89,300 | \$125,000 | \$71,121 | \$95,000 | -24.0% | \$ (30,000) |
| 51-37-212 | CHLORINE SALES | \$4,966 | \$5,150 | \$3,564 | \$4,750 | -7.8% | \$ (400) |
| 51-37-300 | PENALTIES & FORFEITURES | \$115,312 | \$119,393 | \$85,701 | \$115,000 | -3.7% | \$ (4,393) |
| TOTAL ENTERPRISE REVENUE | | \$1,763,322 | \$1,844,439 | \$1,472,355 | \$2,117,212 | 14.8% | \$ 272,774 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 51-38-100 | INTEREST EARNINGS | \$2,821 | \$3,003 | \$1,586 | \$2,500 | -16.7% | \$ (503) |
| 51-38-150 | INTEREST/PTIF IN LIEU OF WATER | \$7,496 | \$7,706 | \$5,089 | \$7,000 | -9.2% | \$ (706) |
| 51-38-200 | CONSTRUCTION WATER | \$18,920 | \$18,160 | \$13,300 | \$18,500 | 1.9% | \$ 340 |
| 51-38-900 | MISCELLANEOUS | \$40,861 | \$41,755 | \$32,972 | \$44,000 | 5.4% | \$ 2,245 |
| 51-38-901 | MONEY IN LIEU OF WATER | \$445,484 | \$406,225 | \$4,500 | \$178,000 | -56.2% | \$ (228,225) |
| TOTAL MISCELLANEOUS REVENUE | | \$515,582 | \$476,849 | \$57,448 | \$250,000 | -47.6% | \$ (226,849) |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 51-39-NEW | TRANSFER FROM CULINARY IMPACT FEE FUND | \$0 | \$0 | \$0 | \$92,820 | 0.0% | \$ - |
| 51-39-110 | CONTRIBUTIONS FROM SURPLUS | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$100,000 | \$0 | \$0 | \$92,820 | 100.0% | \$ 92,820 |
| TOTAL FUND REVENUES | | \$2,378,904 | \$2,321,287 | \$1,529,803 | \$2,460,032 | 6.0% | \$ 138,745 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 51-40-110 | SALARIES & WAGES | \$196,726 | \$238,290 | \$168,504 | \$304,432 | 27.8% | \$ 66,142 |
| 51-40-120 | SALARIES & WAGES (PART TIME) | \$61,330 | \$72,084 | \$62,601 | \$73,429 | 1.9% | \$ 1,345 |
| 51-40-130 | EMPLOYEE BENEFITS | \$68,330 | \$148,046 | \$94,555 | \$176,357 | 19.1% | \$ 28,311 |
| 51-40-140 | OVERTIME | \$2,373 | \$2,000 | \$1,783 | \$2,000 | 0.0% | \$ - |
| 51-40-210 | BOOKS, SUBSCRIPTIONS & MEMBERSHIPS | \$3,264 | \$3,000 | \$1,916 | \$2,250 | -25.0% | \$ (750) |
| 51-40-230 | EDUCATION, TRAINING & TRAVEL | \$4,216 | \$5,000 | \$4,409 | \$3,000 | -40.0% | \$ (2,000) |
| 51-40-240 | SUPPLIES | \$131,089 | \$55,700 | \$55,152 | \$59,650 | 7.1% | \$ 3,950 |
| 51-40-241 | UTILITY BILLING PROCESSING FEES | \$24,490 | \$25,000 | \$20,907 | \$27,000 | 8.0% | \$ 2,000 |
| 51-40-242 | METERS & MXU'S | \$37,835 | \$115,000 | \$90,145 | \$115,000 | 0.0% | \$ - |
| 51-40-NEW | SAFETY - PPE | \$0 | \$0 | \$0 | \$1,130 | 100.0% | \$ 1,130 |
| 51-40-250 | EQUIPMENT MAINTENANCE | \$18,520 | \$14,000 | \$9,441 | \$14,000 | 0.0% | \$ - |
| 51-40-260 | FUEL | \$7,975 | \$15,000 | \$8,324 | \$15,000 | 0.0% | \$ - |
| 51-40-273 | UTILITIES | \$91,280 | \$85,000 | \$43,740 | \$85,000 | 0.0% | \$ - |
| 51-40-280 | TELEPHONE | \$2,753 | \$3,000 | \$2,256 | \$2,000 | -33.3% | \$ (1,000) |
| 51-40-300 | BUILDING GROUNDS & MAINTENANCE | \$475 | \$0 | \$205 | \$500 | 100.0% | \$ 500 |
| 51-40-310 | PROFESSIONAL & TECHNICAL SVCS | \$16,981 | \$16,000 | \$7,036 | \$15,750 | -1.6% | \$ (250) |
| 51-40-311 | MT. NEBO WATER PARTICIPATION (1/2) | \$0 | \$7,500 | \$0 | \$7,500 | 0.0% | \$ - |
| 51-40-650 | DEPRECIATION | \$23,609 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 51-40-750 | CAPITAL PROJECTS | \$5,614 | \$22,500 | \$2,857 | \$10,000 | -55.6% | \$ (12,500) |
| 51-40-810 | DEBT SERVICE | \$0 | \$0 | \$0 | \$63,240 | 100.0% | \$ 63,240 |
| 51-40-811 | 2018 WATER BOND RESERVE | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 51-40-820(NEW) | INTEREST | \$0 | \$0 | \$0 | \$29,580 | 100.0% | \$ 29,580 |
| 51-40-825(NEW) | TRUSTEE FEES | \$0 | \$0 | \$0 | \$750 | 100.0% | \$ 750 |
| 51-40-900 | TRANSFER TO GENERAL FUNDS | \$700,000 | \$600,000 | \$450,000 | \$700,000 | 16.7% | \$ 100,000 |
| 51-40-901 | TRANSFER TO PW CAPITAL HOLDING FUND | \$89,904 | \$98,280 | \$73,710 | \$99,528 | 1.3% | \$ 1,248 |
| 51-40-NEW | TRANSFER TO ROADS CAPITAL PROJECT FUND | \$0 | \$0 | \$0 | \$50,000 | 100.0% | \$ 50,000 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|--|------------------------|----------------------------------|--|------------------------------------|----------------|---------------------|
| 51-40-910 | TRANSFER TO COMPUTER CAP FUND | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 |
| 51-40-917 | TRANSFER TO CAPITAL VEHICLES & EQUIPMENT | \$0 | \$0 | \$0 | \$200,000 | 100.0% | \$ 200,000 |
| 51-40-920 | CONTRIBUTION TO FUND BALANCE | \$0 | \$731,888 | \$0 | \$327,936 | -55.2% | \$ (403,952) |
| TOTAL EXPENDITURES | | \$1,541,764 | \$2,321,287 | \$1,145,539 | \$2,460,032 | 6.0% | \$ 138,745 |
| TOTAL FUND EXPENDITURES | | \$1,541,764 | \$2,321,287 | \$1,145,539 | \$2,460,032 | 6.0% | \$ 138,745 |
| NET REVENUE OVER EXPENDITURES | | \$837,140 | \$0 | \$384,263 | \$0 | 0.0% | \$ 0 |
| SEWER FUND - ENTERPRISE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>ENTERPRISE REVENUE</u> | | | | | | | |
| 52-37-100 | USER FEE | \$2,126,590 | \$2,148,120 | \$1,736,414 | \$2,544,751 | 18.5% | \$ 396,632 |
| TOTAL ENTERPRISE REVENUE | | \$2,126,595 | \$2,148,120 | \$1,736,414 | \$2,544,751 | 18.5% | \$ 396,632 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 52-38-100 | INTEREST EARNINGS | \$2,447 | \$3,000 | \$478 | \$1,000 | -66.7% | \$ (2,000) |
| TOTAL MISCELLANEOUS REVENUE | | \$2,447 | \$3,000 | \$478 | \$1,000 | -66.7% | \$ (2,000) |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 52-38-910 | TRANSFER FROM SEWER IMPACT FEE FUND | \$200,000 | \$300,000 | \$225,000 | \$0 | -100.0% | \$ (300,000) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$200,000 | \$300,000 | \$225,000 | \$0 | -100.0% | \$ (300,000) |
| TOTAL FUND REVENUES | | \$2,329,042 | \$2,451,120 | \$1,961,892 | \$2,545,751 | 3.9% | \$ 94,632 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 52-40-110 | SALARIES & WAGES | \$200,253 | \$240,849 | \$170,071 | \$307,131 | 27.5% | \$ 66,282 |
| 52-40-120 | SALARIES & WAGES (PART TIME) | \$49,861 | \$72,084 | \$50,435 | \$61,704 | -14.4% | \$ (10,380) |
| 52-40-130 | EMPLOYEE BENEFITS | \$84,284 | \$149,621 | \$94,579 | \$176,720 | 18.1% | \$ 27,099 |
| 52-40-140 | OVERTIME | \$2,570 | \$2,000 | \$1,692 | \$2,000 | 0.0% | \$ - |
| 52-40-210 | BOOKS, SUBSCRIPT, MEMBERSHIPS | \$3,748 | \$3,000 | \$804 | \$1,000 | -66.7% | \$ (2,000) |
| 52-40-230 | EDUCATION, TRAINING & TRAVEL | \$1,734 | \$5,000 | \$2,954 | \$3,000 | -40.0% | \$ (2,000) |
| 52-40-240 | SUPPLIES | \$89,192 | \$52,700 | \$14,140 | \$8,450 | -84.0% | \$ (44,250) |
| 52-40-241 | UTILITY BILLING PROCESSING FEES | \$24,490 | \$25,000 | \$19,325 | \$27,000 | 8.0% | \$ 2,000 |
| 52-40-242 | METERS & MXU'S | \$38,644 | \$115,000 | \$89,857 | \$115,000 | 0.0% | \$ - |
| 52-40-NEW | SAFETY - PPE | \$0 | \$0 | \$0 | \$1,130 | 100.0% | \$ 1,130 |
| 52-40-250 | EQUIPMENT MAINTENANCE | \$32,645 | \$15,000 | \$19,647 | \$17,500 | 16.7% | \$ 2,500 |
| 52-40-260 | FUEL | \$7,668 | \$15,000 | \$9,582 | \$15,000 | 0.0% | \$ - |
| 52-40-270 | UTILITIES | \$23,305 | \$0 | \$4,352 | \$5,500 | 100.0% | \$ 5,500 |
| 52-40-280 | TELEPHONE | \$2,753 | \$600 | \$2,018 | \$2,000 | 233.3% | \$ 1,400 |
| 52-40-310 | PROFESSIONAL & TECHNICAL SVCS | \$5,534 | \$10,000 | \$3,426 | \$10,000 | 0.0% | \$ - |
| 52-40-325 | SEWER LINE CLEANOUT (1/3 of City) | \$29,471 | \$85,000 | \$57,622 | \$89,200 | 4.9% | \$ 4,200 |
| 52-40-500 | WRF - UTILITIES | \$126,346 | \$125,000 | \$95,267 | \$127,800 | 2.2% | \$ 2,800 |
| 52-40-510 | WRF - CHEMICAL SUPPLIES | \$56,455 | \$57,000 | \$39,815 | \$55,500 | -2.6% | \$ (1,500) |
| 52-40-520 | WRF - SUPPLIES | \$11,089 | \$12,000 | \$9,076 | \$13,500 | 12.5% | \$ 1,500 |
| 52-40-530 | WRF - SOLID WASTE DISPOSAL | \$43,358 | \$45,000 | \$46,931 | \$57,000 | 26.7% | \$ 12,000 |
| 52-40-540 | WRF - PERMITS | \$1,485 | \$1,500 | \$1,485 | \$1,500 | 0.0% | \$ - |
| 52-40-550 | WRF - EQUIPMENT MAINTENANCE | \$37,794 | \$30,000 | \$18,501 | \$30,000 | 0.0% | \$ - |
| 52-40-650 | DEPRECIATION | \$8,223 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 52-40-730 | CAPITAL PROJECTS | \$0 | \$18,000 | \$1,299 | \$10,000 | -44.4% | \$ (8,000) |
| 52-40-790 | CONTRIBUTION TO FUND BALANCE | \$0 | \$37,335 | \$0 | \$456,690 | 1123.2% | \$ 419,355 |
| 52-40-800 | RESERVE FUND DEPOSITS | \$0 | \$28,890 | \$0 | \$28,890 | 0.0% | \$ - |
| 52-40-810 | DEBT SERVICE - PRINCIPAL | \$0 | \$426,396 | \$0 | \$0 | -100.0% | \$ (426,396) |
| 52-40-820 | DEBT SERVICE - INTEREST | \$0 | \$118,736 | \$0 | \$0 | -100.0% | \$ (118,736) |
| 52-40-900 | TRANSFER TO GENERAL FUND | \$600,000 | \$600,000 | \$450,000 | \$700,000 | 16.7% | \$ 100,000 |
| 52-40-901 | TRANSFER TO PW CAPITAL HOLDING FUND | \$88,008 | \$96,408 | \$72,306 | \$97,536 | 1.2% | \$ 1,128 |
| 52-40-NEW | TRANSFER TO ROAD CAPITAL PROJECT FUND | \$0 | \$0 | \$0 | \$50,000 | 100.0% | \$ 50,000 |
| 52-40-910 | TRANS TO CAPITAL PROJECTS | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 52-40-905 | TRANSFER TO COMPUTER CAPITAL | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 |
| 52-40-920 | TRANSFER TO CAPITAL VEHICLE FUND | \$0 | \$0 | \$0 | \$200,000 | 100.0% | \$ 200,000 |
| TOTAL EXPENDITURES | | \$1,623,909 | \$2,451,119 | \$1,323,182 | \$2,545,751 | 3.9% | \$ 94,632 |
| TOTAL FUND EXPENDITURES | | \$1,623,909 | \$2,451,119 | \$1,323,182 | \$2,545,751 | 3.9% | \$ 94,632 |
| NET REVENUE OVER EXPENDITURES | | \$705,133 | \$0 | \$638,710 | \$0 | 0.0% | \$ (0) |
| PRESSURIZED IRRIGATION - ENTERPRISE FUND | | | | | | | |
| REVENUES: | | | | | | | |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. | |
|--|---|------------------------|----------------------------------|--|------------------------------------|---------------|---------------------|--------------------|
| ENTERPRISE REVENUE | | | | | | | | |
| 54-37-100 | PI WATER SALES | \$1,181,352 | \$1,183,657 | \$905,530 | \$1,327,073 | 12.1% | \$ 143,416 | |
| 54-37-121 | PI METER | \$138,286 | \$125,000 | \$82,993 | \$110,750 | -11.4% | \$ (14,250) | |
| 54-37-200 | PI CONNECTION FEES | \$82,700 | \$125,000 | \$49,730 | \$75,000 | -40.0% | \$ (50,000) | |
| 54-38-900 | MISCELLANEOUS | \$0 | \$0 | \$3,344 | \$4,000 | 100.0% | \$ 4,000 | |
| TOTAL ENTERPRISE REVENUE | | \$1,402,338 | \$1,433,657 | \$1,041,597 | \$1,516,823 | 5.8% | \$ 83,166 | |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | | |
| 54-39-NEW | TRANSFERS FROM PI IMPACT FEE FUND | \$0 | \$0 | \$0 | \$652,559 | 100.0% | \$ 652,559 | |
| 54-39-NEW | TRANSFERS FROM CAPITAL PROJECT FUND | \$0 | \$0 | \$0 | \$1,522,582 | 100.0% | \$ 1,522,582 | |
| 54-39-110 | CONTRIBUTION FROM SURPLUS | \$0 | \$0 | \$0 | \$7,000,000 | 100.0% | \$ 7,000,000 | |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$0 | \$0 | \$0 | \$9,175,141 | 100.0% | \$ 9,175,141 | |
| TOTAL FUND REVENUES | | \$1,402,338 | \$1,433,657 | \$1,041,597 | \$10,691,964 | 645.8% | \$ 9,258,307 | |
| EXPENDITURES: | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| 54-40-110 | SALARIES & WAGES | \$148,829 | \$179,527 | \$129,436 | \$230,429 | 28.4% | \$ 50,902 | |
| 54-40-120 | SALARIES & WAGES (PART TIME) | \$33,931 | \$57,958 | \$36,349 | \$45,748 | -21.1% | \$ (12,209) | |
| 54-40-130 | EMPLOYEE BENEFITS | \$79,535 | \$108,328 | \$67,061 | \$133,817 | 23.5% | \$ 25,489 | |
| 54-40-140 | OVERTIME | \$1,897 | \$2,000 | \$1,290 | \$2,000 | 0.0% | \$ - | |
| 54-40-230(NEW) | EDUCATION, TRAINING & TRAVEL | \$0 | \$0 | \$0 | \$3,000 | 100.0% | \$ 3,000 | |
| 54-40-240 | SUPPLIES | \$113,084 | \$55,700 | \$40,607 | \$55,300 | -0.7% | \$ (400) | |
| 54-40-241 | UTILITY BILLING PROCESSING FEES | \$25,222 | \$25,000 | \$19,325 | \$27,000 | 8.0% | \$ 2,000 | |
| 54-40-242 | METERS & MXU'S | \$36,866 | \$115,000 | \$89,857 | \$115,000 | 0.0% | \$ - | |
| 54-40-243(NEW) | SAFETY - PPE | \$0 | \$0 | \$0 | \$1,130 | 100.0% | \$ 1,130 | |
| 54-40-250 | EQUIPMENT MAINTENANCE | \$7,052 | \$0 | \$8,694 | \$14,000 | 100.0% | \$ 14,000 | |
| 54-40-253 | WATER ASSESSMENTS | \$43,478 | \$44,713 | \$7,740 | \$44,713 | 0.0% | \$ (0) | |
| 54-40-254 | TRANSFER TO WATER SSD (WATER RENTAL) | \$42,130 | \$0 | \$0 | \$45,000 | 100.0% | \$ 45,000 | |
| 54-40-273 | UTILITIES | \$104,970 | \$95,000 | \$91,269 | \$121,000 | 27.4% | \$ 26,000 | |
| 54-40-280 | TELEPHONE | \$194 | \$7,500 | \$636 | \$2,000 | -73.3% | \$ (5,500) | |
| 54-40-310 | PROFESSIONAL & TECHNICAL | \$0 | \$6,000 | \$0 | \$3,750 | -37.5% | \$ (2,250) | |
| 54-40-311 | MT. NEBO WATER PARTICIPATION (1/2) | \$0 | \$5,060 | \$0 | \$7,500 | 48.2% | \$ 2,440 | |
| 54-40-320 | SUMMIT CREEK MOU AGREEMENT | \$5,060 | \$0 | \$5,060 | \$6,000 | 100.0% | \$ 6,000 | |
| 54-40-749 | SR TANK & BOOSTER CAPITAL | \$0 | \$0 | \$2,348,923 | \$3,900,000 | 100.0% | \$ 3,900,000 | |
| 54-40-750 | CAPITAL PROJECTS | \$0 | \$14,500 | \$2,857 | \$10,000 | -31.0% | \$ (4,500) | |
| 54-40-751 | SUMMIT CREEK IRRIGATION REPAIR EXPENSES | \$0 | \$2,000 | \$28 | \$2,000 | 0.0% | \$ - | |
| 54-40-790 | CONTRIBUTION TO FUND BALANCE | \$0 | \$245,526 | \$0 | \$51,565 | -79.0% | \$ (193,961) | |
| 54-40-791 | FUTURE CUP WATER SET-ASIDE | \$0 | \$19,830 | \$0 | \$50,400 | 154.2% | \$ 30,570 | |
| 54-40-810 | DEBT SERVICE | \$0 | \$0 | \$0 | \$557,518 | 100.0% | \$ 557,518 | |
| 54-40-820 | INTEREST EXPENSE | \$0 | \$0 | \$44,533 | \$95,042 | 100.0% | \$ 95,042 | |
| 54-40-821 | DEBT SERVICE - COST OF ISSUANCE | \$0 | \$0 | \$92,930 | \$0 | 0.0% | \$ - | |
| 54-40-825(NEW) | TRUSTEE FEES | \$0 | \$0 | \$0 | \$750 | 100.0% | \$ 750 | |
| 54-40-NEW | LOAN TO CAPITAL PROJECT FUND | \$0 | \$0 | \$0 | \$4,600,000 | 100.0% | \$ 4,600,000 | |
| 54-40-900 | TRANSFER TO GENERAL FUNDS | \$150,000 | \$300,000 | \$225,000 | \$300,000 | 0.0% | \$ - | |
| 54-40-901 | TRANSFER TO PW CAPITAL HOLDING FUND | \$80,208 | \$86,016 | \$64,512 | \$92,304 | 7.3% | \$ 6,288 | |
| 54-40-905 | TRANSFER TO COMPUTER CAP FUND | \$55,000 | \$64,000 | \$48,000 | \$75,000 | 17.2% | \$ 11,000 | |
| 54-40-NEW | TRANSFER TO CAPITAL VEHICLE FUND | \$0 | \$0 | \$0 | \$100,000 | 100.0% | \$ 100,000 | |
| 54-40-915 | TRANSFER TO WATER IMPACT FEE FUND | \$220,000 | \$0 | \$0 | \$0 | 0.0% | \$ - | |
| TOTAL EXPENDITURES | | \$1,147,454 | \$1,433,657 | \$3,324,106 | \$10,691,964 | 645.8% | \$ 9,258,307 | |
| TOTAL FUND EXPENDITURES | | \$1,147,454 | \$1,433,657 | \$3,324,106 | \$10,691,964 | 645.8% | \$ 9,258,307 | \$2,191,964 |
| NET REVENUE OVER EXPENDITURES | | \$254,884 | \$0 | -\$2,282,509 | \$0 | 0.0% | \$ (0) | |
| CULINARY WATER - IMPACT FEE FUND | | | | | | | | |
| REVENUES: | | | | | | | | |
| MISCELLANEOUS REVENUE | | | | | | | | |
| 55-38-100 | INTEREST EARNINGS | \$1,896 | \$10,000 | \$1,737 | \$2,500 | -75.0% | \$ (7,500) | |
| 55-38-800 | IMPACT FEES | \$455,845 | \$590,000 | \$511,188 | \$590,000 | 0.0% | \$ - | |
| TOTAL MISCELLANEOUS REVENUE | | \$457,741 | \$600,000 | \$512,925 | \$592,500 | -1.3% | \$ (7,500) | |
| TOTAL FUND REVENUES | | \$457,741 | \$600,000 | \$512,925 | \$592,500 | -1.3% | \$ (7,500) | |
| EXPENDITURES: | | | | | | | | |
| EXPENDITURES | | | | | | | | |
| 55-40-200 | SCADA SYSTEM | \$0 | \$0 | \$0 | \$15,000 | 100.0% | \$ 15,000 | |
| 55-40-655 | 1/2 BOOST/TANK PROJECT DEBT SERVICE | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - | |
| 55-40-720 | IMPACT FEE | \$12,041 | \$506,960 | \$97,637 | \$4,400 | -99.1% | \$ (502,560) | |
| 55-40-NEW | NEW WELL DESIGN | \$0 | \$0 | \$0 | \$200,000 | 100.0% | \$ 200,000 | |
| 55-40-730 | CAPITAL FACILITY PLAN UPDATES | \$58,602 | \$0 | \$0 | \$0 | 0.0% | \$ - | |

Santaquin City

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| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--------------------------------------|---|------------------------|----------------------------------|--|------------------------------------|---------------|---------------------|
| 55-40-800 | SUMMIT RIDGE REIMBURSEMENT | \$201,880 | \$0 | \$41,038 | \$137,500 | 100.0% | \$ 137,500 |
| 55-40-801 (NEW) | FOOTHILL BOOSTER REIMBURSEMENT | \$0 | \$0 | \$0 | \$142,780 | 100.0% | \$ 142,780 |
| 55-40-820 | DEBT SERVICE - INTEREST | \$49,385 | \$93,040 | \$32,165 | \$0 | -100.0% | \$ (93,040) |
| 54-40-NEW | TRANSFER TO CULINARY FUND | \$0 | \$0 | \$0 | \$92,820 | | |
| 55-40-850 | DEPRECIATION | \$318,826 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$640,734 | \$600,000 | \$170,840 | \$592,500 | -1.3% | \$ (7,500) |
| TOTAL FUND EXPENDITURES | | \$640,734 | \$600,000 | \$170,840 | \$592,500 | -1.3% | \$ (7,500) |
| NET REVENUE OVER EXPENDITURES | | -\$182,993 | \$0 | \$342,085 | \$0 | 0.0% | \$ - |
| SEWER - IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 56-38-100 | INTEREST EARNINGS | \$24,009 | \$20,000 | \$19,761 | \$30,000 | 50.0% | \$ 10,000 |
| 56-38-800 | IMPACT FEES | \$2,395,768 | \$2,208,000 | \$1,859,136 | \$2,208,000 | 0.0% | \$ - |
| TOTAL MISCELLANEOUS REVENUE | | \$2,419,777 | \$2,228,000 | \$1,878,897 | \$2,238,000 | 0.4% | \$ 10,000 |
| TOTAL FUND REVENUES | | \$2,419,778 | \$2,228,000 | \$1,878,897 | \$2,238,000 | 0.4% | \$ 10,000 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 56-40-200 | SCADA SYSTEM | \$0 | \$0 | \$0 | \$15,000 | 100.0% | \$ 15,000 |
| 56-40-720 | IMPACT FEE | \$0 | \$0 | \$5,334 | \$1,611,278 | 100.0% | \$ 1,611,278 |
| 56-40-730 | SANTAQUIN WRF PRELIM/FINAL DES | \$2,622 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 56-40-735 | CAPITAL FACILITY PLAN UPDATE | \$8,045 | \$0 | \$0 | \$100,000 | 100.0% | \$ 100,000 |
| 56-40-784 | WRF SOLIDS HANDLING PROJECT | \$0 | \$90,000 | \$0 | \$0 | -100.0% | \$ (90,000) |
| 56-40-800 | SUMMIT RIDGE REIMBURSEMENT | \$272,248 | \$200,000 | \$0 | \$0 | -100.0% | \$ (200,000) |
| 56-40-850 | DEPRECIATION | \$847,524 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 56-40-NEW | SEWER DEBT SERVICE PAYMENTS | \$0 | \$0 | \$0 | \$401,409 | 100.0% | \$ 401,409 |
| 56-40-860 | DEBT SERVICE INTEREST | \$121,880 | \$0 | \$100,017 | \$110,313 | 100.0% | \$ 110,313 |
| 56-40-900 | TRANSFER TO OTHER FUNDS | \$200,000 | \$300,000 | \$225,000 | \$0 | -100.0% | \$ (300,000) |
| TOTAL EXPENDITURES | | \$1,452,320 | \$2,228,000 | \$330,351 | \$2,238,000 | 0.4% | \$ 10,000 |
| TOTAL FUND EXPENDITURES | | \$1,452,320 | \$2,228,000 | \$330,351 | \$2,238,000 | 0.4% | \$ 10,000 |
| NET REVENUE OVER EXPENDITURES | | \$967,458 | \$0 | \$1,548,546 | \$0 | 0.0% | \$ - |
| PARK - IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 57-38-100 | INTEREST | \$7,951 | \$5,000 | \$9,203 | \$12,000 | 140.0% | \$ 7,000 |
| 57-38-150 | CONTRIBUTIONS FROM BEGINNING BAL | \$0 | \$1,890,000 | \$0 | \$1,384,500 | -26.7% | \$ (505,500) |
| 57-38-210 | MAG TIP TRAILS PLANNING GRANT | \$0 | \$50,000 | \$0 | \$0 | -100.0% | \$ (50,000) |
| 57-38-NEW | GRANT PROCEEDS | \$0 | \$0 | \$0 | \$60,500 | 100.0% | \$ 60,500 |
| 57-38-800 | IMPACT FEES | \$1,907,495 | \$1,908,500 | \$1,472,296 | \$1,908,500 | 0.0% | \$ - |
| TOTAL MISCELLANEOUS REVENUE | | \$1,915,446 | \$3,853,500 | \$1,481,499 | \$3,365,500 | -12.7% | \$ (488,000) |
| TOTAL FUND REVENUES | | \$1,915,446 | \$3,853,500 | \$1,481,499 | \$3,365,500 | -12.7% | \$ (488,000) |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 57-40-512 | ORCHARD HILLS - BALL FIELD LIGHTS | \$0 | \$0 | \$0 | \$280,000 | 100.0% | \$ 280,000 |
| 57-40-513 | 400 EAST MAIN STREET PARK | \$7,746 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 57-40-514 | HARVEST VIEW PARK - PHASE II | \$92,313 | \$2,890,000 | \$629,273 | \$2,000,000 | -30.8% | \$ (890,000) |
| 57-40-520 | TRAIL CONSTRUCTION PROJECT | \$0 | \$0 | \$232,355 | \$75,000 | 100.0% | \$ 75,000 |
| 57-40-720 | IMPACT FEE | \$11,742 | \$783,500 | \$0 | \$750,000 | -4.3% | \$ (33,500) |
| 57-40-730 | CAPITAL FACILITY PLAN UPDATE | \$0 | \$80,000 | \$3,128 | \$70,000 | -12.5% | \$ (10,000) |
| 57-40-731 | TRAILS MASTER PLAN | \$0 | \$50,000 | \$0 | \$0 | -100.0% | \$ (50,000) |
| 57-40-732 | REGIONAL RESERVIOR PARK FEASIBILITY STUDY | \$0 | \$50,000 | \$0 | \$0 | -100.0% | \$ (50,000) |
| 57-40-NEW | PROSPECTOR VIEW PARK | \$0 | \$0 | \$0 | \$135,500 | 100.0% | \$ 135,500 |
| 57-40-NEW | CEMETERY IMPROVEMENTS | \$0 | \$0 | \$0 | \$55,000 | 100.0% | \$ 55,000 |
| TOTAL EXPENDITURES | | \$111,800 | \$3,853,500 | \$864,755 | \$3,365,500 | -12.7% | \$ (488,000) |
| TOTAL FUND EXPENDITURES | | \$111,800 | \$3,853,500 | \$864,755 | \$3,365,500 | -12.7% | \$ (488,000) |
| NET REVENUE OVER EXPENDITURES | | \$1,803,646 | \$0 | \$616,744 | \$0 | 0.0% | \$ - |

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| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|---|------------------------|----------------------------------|--|------------------------------------|----------------|-----------------------|
| PUBLIC SAFETY - IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 58-38-100 | INTEREST EARNED | \$1,912 | \$1,300 | \$1,872 | \$2,500 | 92.3% | \$ 1,200 |
| 58-38-150 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$300,000 | 100.0% | \$ 300,000 |
| 58-38-800 | IMPACT FEES | \$219,054 | \$210,200 | \$223,726 | \$265,575 | 26.3% | \$ 55,375 |
| TOTAL MISCELLANEOUS REVENUE | | \$220,965 | \$211,500 | \$225,598 | \$568,075 | 168.6% | \$ 356,575 |
| TOTAL FUND REVENUES | | \$220,965 | \$211,500 | \$225,598 | \$568,075 | 168.6% | \$ 356,575 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 58-40-720 | IMPACT FEE | \$0 | \$211,500 | \$0 | \$68,075 | -67.8% | \$ (143,425) |
| 58-40-NEW | STATION 142 PROJECT | \$0 | \$0 | \$0 | \$500,000 | 100.0% | \$ 500,000 |
| 58-40-730 | CAPITAL FACILITY PLAN UPDATE | \$4,625 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$4,625 | \$211,500 | \$0 | \$568,075 | 168.6% | \$ 356,575 |
| TOTAL FUND EXPENDITURES | | \$4,625 | \$211,500 | \$0 | \$568,075 | 168.6% | \$ 356,575 |
| NET REVENUE OVER EXPENDITURES | | \$216,340 | \$0 | \$225,598 | \$0 | 0.0% | \$ - |
| TRANSPORTATION - IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 59-38-100 | INTEREST EARNED | \$2,377 | \$0 | \$1,449 | \$2,000 | 100.0% | \$ 2,000 |
| 59-38-800 | IMPACT FEES | \$364,973 | \$390,000 | \$252,115 | \$384,300 | -1.5% | \$ (5,700) |
| 59-39-200 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$275,000 | \$0 | \$300,000 | 9.1% | \$ 25,000 |
| TOTAL MISCELLANEOUS REVENUE | | \$367,350 | \$665,000 | \$253,563 | \$686,300 | 3.2% | \$ 21,300 |
| TOTAL FUND REVENUES | | \$367,350 | \$665,000 | \$253,563 | \$686,300 | 3.2% | \$ 21,300 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 59-39-310 | TRANSFERS TO ROAD CAPITAL PROJECT FUND | \$396,450 | \$390,000 | \$0 | \$384,300 | -1.5% | \$ (5,700) |
| 59-40-720 | IMPACT FEE EXPENSES | \$0 | \$0 | \$0 | \$2,000 | 100.0% | \$ 2,000 |
| 59-40-NEW | REIMBURSEMENT OF HIGHLAND DR CANYON RD - DA | \$0 | \$0 | \$0 | \$300,000 | 100.0% | \$ 300,000 |
| 59-40-730 | CAPITAL FACILITY PLAN UPDATE | \$3,183 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 59-40-751 | HIGHLAND DRIVE CANYON ROAD | \$25,982 | \$275,000 | \$0 | \$0 | -100.0% | \$ (275,000) |
| 59-40-910 | TRANSFER TO ROAD CAPITAL FUND | \$0 | \$0 | \$292,500 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$425,616 | \$665,000 | \$292,500 | \$686,300 | 3.2% | \$ 21,300 |
| TOTAL FUND EXPENDITURES | | \$425,616 | \$665,000 | \$292,500 | \$686,300 | 3.2% | \$ 21,300 |
| NET REVENUE OVER EXPENDITURES | | -\$58,266 | \$0 | -\$38,937 | \$0 | 0.0% | \$ - |
| PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 60-38-100 | INTEREST EARNINGS | \$1,150 | \$1,000 | \$11,150 | \$15,000 | 1400.0% | \$ 14,000 |
| 60-34-000 | TRANS FROM P.I. | \$220,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 60-33-800 | IMPACT FEES | \$625,961 | \$2,061,500 | \$600,941 | \$2,061,500 | 0.0% | \$ - |
| TOTAL MISCELLANEOUS REVENUE | | \$847,111 | \$2,062,500 | \$612,091 | \$2,076,500 | 0.7% | \$ 14,000 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 60-39-300 | BOND PROCEEDS | \$0 | \$6,600,000 | \$0 | \$0 | -100.0% | \$ (6,600,000) |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$0 | \$6,600,000 | \$0 | \$0 | -100.0% | \$ (6,600,000) |
| TOTAL FUND REVENUES | | \$847,111 | \$8,662,500 | \$612,091 | \$2,076,500 | -76.0% | \$ (6,586,000) |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 60-40-300 | PRESSURIZED IRRIGATION PAYMENT | \$0 | \$522,270 | \$0 | \$0 | -100.0% | \$ (522,270) |
| 60-40-656 | SUMMIT RIDGE TANK & BOOSTER PUMP STATION | \$46,785 | \$7,200,000 | \$0 | \$0 | -100.0% | \$ (7,200,000) |
| 60-40-720 | IMPACT FEE | \$12,214 | \$595,255 | \$7,304 | \$1,286,441 | 116.1% | \$ 691,186 |
| 60-40-730 | CAPITAL FACILITY PLAN UPDATES | \$41,698 | \$0 | \$0 | \$0 | 0.0% | \$ - |

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|--|---|------------------------|----------------------------------|--|------------------------------------|---------------|-----------------------|
| 60-40-800 | SUMMIT RIDGE REIMBURSEMENT | \$213,904 | \$200,000 | \$54,040 | \$137,500 | -31.3% | \$ (62,500) |
| 60-40-820 | DEBT SERVICE - INTEREST | \$125,414 | \$144,975 | \$100,867 | \$0 | -100.0% | \$ (144,975) |
| 60-40-821 | DEBT SERVICE - COST OF ISSUANCE (FEES) | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 60-40-850 | DEPRECIATION | \$264,534 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 60-40-915 | TRANSFER TO CAPITAL PROJECTS FUND | \$20,000 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 60-40-NEW | TRANSFER TO PRESSURIZED IRRIGATION FUND | \$0 | \$0 | \$0 | \$652,559 | 100.0% | \$ 652,559 |
| TOTAL EXPENDITURES | | \$724,549 | \$8,662,500 | \$162,211 | \$2,076,500 | -76.0% | \$ (6,586,000) |
| TOTAL FUND EXPENDITURES | | \$724,549 | \$8,662,500 | \$162,211 | \$2,076,500 | -76.0% | \$ (6,586,000) |
| NET REVENUE OVER EXPENDITURES | | \$122,562 | \$0 | \$449,880 | \$0 | 0.0% | \$ - |
| COMMUNITY SERVICES (CS-SPORTS) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | | |
| 61-33-050 | ON LINE REGISTRATIONS | -\$71 | \$0 | \$1 | \$0 | 0.0% | \$ - |
| 61-33-100 | CELL TOWER LEASE REVENUE | \$54,731 | \$52,000 | \$51,614 | \$59,000 | 13.5% | \$ 7,000 |
| 61-33-300 | SPONSORSHIPS/DONATIONS | \$9,856 | \$5,000 | \$8,641 | \$9,000 | 80.0% | \$ 4,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | | \$64,516 | \$57,000 | \$60,256 | \$68,000 | 19.3% | \$ 11,000 |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 61-34-150 | PARK RENTAL REVENUE | \$115 | \$0 | \$6 | \$0 | 0.0% | \$ - |
| 61-34-160 | BALLFIELD RENTAL | \$0 | \$500 | \$0 | \$500 | 0.0% | \$ - |
| 61-34-200 | SNACK SHACK PROCEEDS | \$2,025 | \$2,000 | -\$21 | \$6,800 | 240.0% | \$ 4,800 |
| 61-34-300 | BASEBALL/SOFTBALL/TEE BALL REVENUE | \$22,806 | \$25,000 | \$19,547 | \$0 | -100.0% | \$ (25,000) |
| 61-34-410 | KIDS CAMPS/EVENTS | \$0 | \$1,000 | \$0 | \$0 | -100.0% | \$ (1,000) |
| 61-34-450 | VOLLEYBALL | \$3,752 | \$4,700 | \$3,730 | \$0 | -100.0% | \$ (4,700) |
| 61-34-470 | KARATE | \$65 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 61-34-500 | FLAG FOOTBALL | \$7,214 | \$8,600 | \$7,788 | \$0 | -100.0% | \$ (8,600) |
| 61-34-550(NEW) | YOUTH SPORTS | \$0 | \$0 | \$0 | \$93,200 | 100.0% | \$ 93,200 |
| 61-34-600 | ADULT SPORTS | \$3,597 | \$6,000 | \$8,258 | \$10,500 | 75.0% | \$ 4,500 |
| 61-34-650 | WRESTLING | -\$15 | \$1,500 | \$2,077 | \$0 | -100.0% | \$ (1,500) |
| 61-34-660 | JR JAZZ BASKETBALL | \$10,913 | \$18,000 | \$16,684 | \$0 | -100.0% | \$ (18,000) |
| 61-34-675(NEW) | OUTDOOR RECREATION PROGRAMS | \$0 | \$0 | \$0 | \$4,850 | 100.0% | \$ 4,850 |
| 61-34-680 | GOLF TOURNAMENTS | \$1,647 | \$1,500 | \$1,257 | \$1,500 | 0.0% | \$ - |
| 61-34-685(NEW) | HEALTH & WELLNESS PROGRAMS | \$0 | \$0 | \$0 | \$4,400 | 100.0% | \$ 4,400 |
| 61-34-700 | YOUTH SOCCER | \$22,250 | \$20,000 | \$31,806 | \$0 | -100.0% | \$ (20,000) |
| 61-34-710 | ESPORTS | \$0 | \$500 | \$0 | \$0 | -100.0% | \$ (500) |
| 61-34-800 | AEROBICS | \$35 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 61-34-850 | NEW PROGRAMS | \$1,092 | \$500 | \$1,322 | \$0 | -100.0% | \$ (500) |
| 61-34-851 | CROSS COUNTRY | \$0 | \$715 | \$361 | \$0 | -100.0% | \$ (715) |
| TOTAL CHARGES FOR SERVICES | | \$75,495 | \$90,515 | \$92,816 | \$121,750 | 34.5% | \$ 31,235 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 61-39-100 | TRANSFER FROM GENERAL FUND | \$169,495 | \$50,406 | \$37,804 | \$53,000 | 5.1% | \$ 2,594 |
| 61-39-300 | CONTRIBUTION FROM SURPLUS | \$0 | \$0 | \$0 | \$1,000 | 100.0% | \$ 1,000 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$169,495 | \$50,406 | \$37,804 | \$54,000 | 7.1% | \$ 3,594 |
| TOTAL FUND REVENUES | | \$309,506 | \$197,921 | \$190,877 | \$243,750 | 23.2% | \$ 45,829 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 61-40-110 | SALARIES & WAGES | \$101,668 | \$49,337 | \$37,444 | \$52,246 | 5.9% | \$ 2,909 |
| 61-40-120 | SALARIES & WAGES (PART TIME) | \$46,650 | \$61,722 | \$51,569 | \$76,068 | 23.2% | \$ 14,346 |
| 61-40-130 | EMPLOYEE BENEFITS | \$82,527 | \$44,916 | \$34,233 | \$47,092 | 4.8% | \$ 2,176 |
| 61-40-140 | OVERTIME | \$0 | \$0 | \$140 | \$0 | 0.0% | \$ - |
| 61-40-145 | REGISTRATION SOFTWARE | \$5,532 | \$0 | \$4,307 | \$0 | 0.0% | \$ - |
| 61-40-146 | SPONSORSHIP/DONATION EXPENSE | \$1,110 | \$0 | \$375 | \$0 | 0.0% | \$ - |
| 61-40-210 | BOOKS, SUBSCRIPT, MEMBERSHIPS | \$0 | \$0 | \$147 | \$0 | 0.0% | \$ - |
| 61-40-230 | EDUCATION, TRAINING & TRAVEL | \$2,085 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 61-40-235 | UNIFORMS | \$402 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 61-40-240 | BASEBALL/SOFTBALL/TBALL SUPPLIES | \$13,960 | \$10,000 | \$2,475 | \$0 | -100.0% | \$ (10,000) |
| 61-40-250 | EQUIPMENT MAINTENANCE | \$1,118 | \$1,000 | \$578 | \$0 | -100.0% | \$ (1,000) |
| 61-40-260 | FUEL | \$1,685 | \$500 | \$0 | \$0 | -100.0% | \$ (500) |
| 61-40-280 | TELEPHONE | \$1,665 | \$540 | \$630 | \$0 | -100.0% | \$ (540) |
| 61-40-300 | BUILDINGS & GROUNDS MAINTENANCE | \$0 | \$0 | \$296 | \$0 | 0.0% | \$ - |
| 61-40-301 | BALLFIELD MAINTENANCE | \$11,987 | \$0 | \$2,133 | \$500 | 100.0% | \$ 500 |
| 61-40-310 | PROFESSIONAL & TECHNICAL SERVICES | \$0 | \$1,500 | \$0 | \$3,000 | 100.0% | \$ 1,500 |
| 61-40-335 | MISC SUPPLIES | \$2,406 | \$406 | \$1,565 | \$2,154 | 430.5% | \$ 1,748 |
| 61-40-400 | TUMBLING/GYMNASTICS | \$0 | \$0 | \$26 | \$0 | 0.0% | \$ - |
| 61-40-410 | KIDS CAMPS/EVENTS | \$0 | \$500 | \$0 | \$0 | -100.0% | \$ (500) |
| 61-40-450 | YOUTH VOLLEYBALL | \$1,111 | \$1,000 | \$1,749 | \$0 | -100.0% | \$ (1,000) |

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| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|--------------------------------------|------------------------|----------------------------------|--|------------------------------------|--------------|------------------|
| 61-40-480 | START SMART | \$0 | \$0 | \$14 | \$0 | 0.0% | \$ - |
| 61-40-484 | SNACK SHACK FOOD | \$0 | \$1,000 | \$991 | \$4,200 | 320.0% | \$ 3,200 |
| 61-40-610 | YOUTH SOCCER | \$13,437 | \$12,000 | \$6,360 | \$0 | -100.0% | \$ (12,000) |
| 61-40-630 | FLAG FOOTBALL | \$1,059 | \$1,900 | \$2,304 | \$0 | -100.0% | \$ (1,900) |
| 61-40-650 | WRESTLING | \$0 | \$750 | \$934 | \$0 | -100.0% | \$ (750) |
| 61-40-660 | JR. JAZZ BASKETBALL | \$11,681 | \$6,000 | \$2,947 | \$0 | -100.0% | \$ (6,000) |
| 61-40-665(NEW) | YOUTH SPORTS | \$0 | \$0 | \$0 | \$41,850 | 100.0% | \$ 41,850 |
| 61-40-670 | ADULT SPORTS | \$1,319 | \$500 | \$2,676 | \$3,000 | 500.0% | \$ 2,500 |
| 61-40-675(NEW) | OUTDOOR RECREATION PROGRAMS | \$0 | \$0 | \$0 | \$2,840 | 100.0% | \$ 2,840 |
| 61-40-680 | GOLF TOURNAMENTS | \$975 | \$1,500 | \$1,558 | \$0 | -100.0% | \$ (1,500) |
| 61-40-685(NEW) | HEALTH & WELLNESS PROGRAMS | \$0 | \$0 | \$0 | \$1,800 | 100.0% | \$ 1,800 |
| 61-40-690 | ESPORTS | \$250 | \$250 | \$0 | \$0 | -100.0% | \$ (250) |
| 61-40-700 | FUTURE PROGRAMS | \$1,077 | \$500 | \$989 | \$0 | -100.0% | \$ (500) |
| 61-40-701 | CROSS COUNTRY | \$0 | \$600 | \$302 | \$0 | -100.0% | \$ (600) |
| 61-40-740 | CAPITAL VEHICLE & EQUIPMENT | \$0 | \$1,500 | \$821 | \$9,000 | 500.0% | \$ 7,500 |
| TOTAL EXPENDITURES | | \$303,704 | \$197,921 | \$157,564 | \$243,750 | 23.2% | \$ 45,829 |
| TOTAL FUND EXPENDITURES | | \$303,704 | \$197,921 | \$157,564 | \$243,750 | 23.2% | \$ 45,829 |
| NET REVENUE OVER EXPENDITURES | | \$5,802 | \$0 | \$33,313 | \$0 | 0.0% | \$ (0) |
| COMMUNITY SERVICES (CS-EVENTS) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| CHARGES FOR SERVICES | | | | | | | |
| 62-34-100 | EASTER EGG EVENT REVENUE | \$1,692 | \$2,000 | \$900 | \$0 | -100.0% | \$ (2,000) |
| 62-34-200(NEW) | COMMUNITY EVENTS | \$0 | \$0 | \$0 | \$9,000 | 100.0% | \$ 9,000 |
| 62-34-205 | RODEO REVENUE | \$2,094 | \$35,000 | \$42,571 | \$55,500 | 58.6% | \$ 20,500 |
| 62-34-206 | BUCK-A-ROO | \$1,779 | \$9,000 | \$7,524 | \$0 | -100.0% | \$ (9,000) |
| 62-34-207 | HORSE SHOE REVENUE | \$484 | \$250 | \$269 | \$0 | -100.0% | \$ (250) |
| 62-34-230 | HOME RUN DERBY | \$554 | \$500 | \$553 | \$0 | -100.0% | \$ (500) |
| 62-34-248 | BOOTH RENTAL | \$3,619 | \$4,500 | \$180 | \$0 | -100.0% | \$ (4,500) |
| 62-34-250 | PARADE REVENUE | \$55 | \$400 | \$347 | \$0 | -100.0% | \$ (400) |
| 62-34-257 | YOUTH DANCE | \$0 | \$0 | \$485 | \$0 | 0.0% | \$ - |
| 62-34-258(NEW) | ORCHARD SANTAQUIN DAYS MISCELLANEOUS | \$1,485 | \$150 | \$6,115 | \$10,075 | 6616.7% | \$ 9,925 |
| 62-34-262 | ART SHOW REVENUE | \$0 | \$0 | \$202 | \$0 | 0.0% | \$ - |
| 62-34-265 | SUMMER PASSPORT | \$2,768 | \$1,500 | \$364 | \$0 | -100.0% | \$ (1,500) |
| 62-34-266 | CORNHOLE | \$0 | \$0 | \$443 | \$0 | 0.0% | \$ - |
| 62-34-267 | SMALL EVENT SPONSORSHIPS | \$0 | \$0 | \$3,200 | \$0 | 0.0% | \$ - |
| 62-34-400 | LITTLE MISS | \$950 | \$0 | \$1,135 | \$1,000 | 100.0% | \$ 1,000 |
| 62-34-600 | NEW EVENTS REVENUE | \$0 | \$0 | \$693 | \$0 | 0.0% | \$ - |
| TOTAL CHARGES FOR SERVICES | | \$15,479 | \$53,300 | \$64,980 | \$75,575 | 41.8% | \$ 22,275 |
| MISCELLANEOUS REVENUE | | | | | | | |
| 62-38-300 | FUND RAISER/DRAWING | \$0 | \$0 | \$39 | \$0 | 0.0% | \$ - |
| 62-38-900 | DONATIONS | \$36,817 | \$40,000 | \$31,288 | \$55,000 | 37.5% | \$ 15,000 |
| TOTAL MISCELLANEOUS REVENUE | | \$36,817 | \$40,000 | \$31,327 | \$55,000 | 37.5% | \$ 15,000 |
| CONTRIBUTIONS AND TRANSFERS | | | | | | | |
| 62-39-100 | TRANSFER FROM GENERAL FUND | \$54,390 | \$66,332 | \$49,749 | \$100,000 | 50.8% | \$ 33,668 |
| 62-39-300 | CONTRIBUTIONS FROM SURPLUS | \$0 | \$0 | \$0 | \$2,184 | 100.0% | \$ 2,184 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$54,390 | \$66,332 | \$49,749 | \$102,184 | 54.0% | \$ 35,852 |
| TOTAL FUND REVENUES | | \$106,686 | \$159,632 | \$146,056 | \$232,759 | 45.8% | \$ 73,127 |
| EXPENDITURES: | | | | | | | |
| EXPENDITURES | | | | | | | |
| 62-40-110 | SALARIES & WAGES | \$27,577 | \$28,300 | \$21,266 | \$30,432 | 7.5% | \$ 2,132 |
| 62-40-120 | SALARIES & WAGES (PART TIME) | \$0 | \$0 | \$0 | \$27,585 | 100.0% | \$ 27,585 |
| 62-40-130 | EMPLOYEE BENEFITS | \$15,197 | \$15,262 | \$11,424 | \$19,715 | 29.2% | \$ 4,453 |
| 62-40-206 | BUCK-A-ROO | \$3,352 | \$12,000 | \$7,624 | \$0 | -100.0% | \$ (12,000) |
| 62-40-207 | RODEO QUEEN CONTEST | \$1,196 | \$1,200 | \$0 | \$0 | -100.0% | \$ (1,200) |
| 62-40-240 | SUPPLIES | \$192 | \$270 | \$162 | \$1,000 | 270.4% | \$ 730 |
| 62-40-245(NEW) | MISC - ORCHARD DAY EXPENSE | \$500 | \$1,500 | \$6,071 | \$53,842 | 3489.5% | \$ 52,342 |
| 62-40-251(NEW) | COMMUNITY EVENTS EXPENSE | \$0 | \$0 | \$0 | \$23,275 | 100.0% | \$ 23,275 |
| 62-40-260 | RODEO EXPENSE | \$9,318 | \$40,000 | \$58,097 | \$75,910 | 89.8% | \$ 35,910 |
| 62-40-261 | HORSE SHOE CONTEST | \$376 | \$500 | \$249 | \$0 | -100.0% | \$ (500) |
| 62-40-270 | PERMITS | \$0 | \$200 | \$150 | \$0 | -100.0% | \$ (200) |
| 62-40-305 | CONCERT IN THE PARK | \$0 | \$500 | \$819 | \$0 | -100.0% | \$ (500) |
| 62-40-312 | HOME RUN DERBY | \$206 | \$1,500 | \$1,510 | \$0 | -100.0% | \$ (1,500) |
| 62-40-316 | CAR SHOW | \$1,917 | \$1,000 | \$1,000 | \$0 | -100.0% | \$ (1,000) |
| 62-40-320 | ACTIVITIES IN THE PARK | \$1,024 | \$1,100 | \$480 | \$0 | -100.0% | \$ (1,100) |
| 62-40-321 | ART SHOW | \$0 | \$750 | \$272 | \$0 | -100.0% | \$ (750) |

Santaquin City
FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|-----------------------------------|------------------------|----------------------------------|--|------------------------------------|---------------|------------------|
| 62-40-335 | FIREWORKS | \$8,000 | \$8,000 | \$8,000 | \$0 | -100.0% | \$ (8,000) |
| 62-40-338 | PARADE EXPENSE | \$0 | \$750 | \$646 | \$0 | -100.0% | \$ (750) |
| 62-40-339 | CHILDRENS PARADE | \$0 | \$200 | \$0 | \$0 | -100.0% | \$ (200) |
| 62-40-341 | TEEN EVENTS | \$0 | \$200 | \$1,238 | \$0 | -100.0% | \$ (200) |
| 62-40-342 | SUMMER PASSPORT | \$910 | \$1,500 | \$1,927 | \$0 | -100.0% | \$ (1,500) |
| 62-40-480 | MOVIE IN THE PARK | \$1,198 | \$1,500 | \$1,515 | \$0 | -100.0% | \$ (1,500) |
| 62-40-482 | LITTLE MISS | \$0 | \$0 | \$650 | \$1,000 | 100.0% | \$ 1,000 |
| 62-40-483 | SPONSORS | \$893 | \$1,500 | \$3,903 | \$0 | -100.0% | \$ (1,500) |
| 62-40-484 | CORNHOLE | \$0 | \$0 | \$1,371 | \$0 | 0.0% | \$ - |
| 62-40-490 | FAMILY NIGHT EXPENSES | \$1,871 | \$5,400 | \$3,363 | \$0 | -100.0% | \$ (5,400) |
| 62-40-600 | NEW EVENT EXPENSE | \$0 | \$0 | \$479 | \$0 | 0.0% | \$ - |
| 62-40-610 | SANTAQUIN DAYS AD BOOKLET | \$20,102 | \$21,500 | \$29,984 | \$0 | -100.0% | \$ (21,500) |
| 62-40-620 | FUTURE PROGRAMS | \$1,705 | \$2,000 | \$1,881 | \$0 | -100.0% | \$ (2,000) |
| 62-40-800 | EASTER EGG EVENT EXPENSE | \$2,486 | \$3,000 | \$0 | \$0 | -100.0% | \$ (3,000) |
| 62-40-965 | SANTAQUIN HOLLYDAYS | \$0 | \$10,000 | \$9,625 | \$0 | -100.0% | \$ (10,000) |
| 62-90-110 | CONTRIBUTION TO FUND BALANCE | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$98,019 | \$159,632 | \$173,706 | \$232,759 | 45.8% | \$ 73,127 |
| TOTAL FUND EXPENDITURES | | \$98,019 | \$159,632 | \$173,706 | \$232,759 | 45.8% | \$ 73,127 |
| NET REVENUE OVER EXPENDITURES | | \$8,667 | \$0 | -\$27,650 | \$0 | 0.0% | \$ 0 |
| COMMUNITY SERVICES (CS-MUSEUM) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | | |
| 63-33-200 | OTHER DONATIONS | \$1,175 | \$1,000 | \$2,644 | \$2,500 | 150.0% | \$ 1,500 |
| 63-33-220 | ROOF DONATIONS | \$0 | \$0 | \$259 | \$0 | 0.0% | \$ - |
| 63-38-900 | MISC REVENUE | \$0 | \$0 | \$12 | \$0 | 0.0% | \$ - |
| 63-38-910 | GIFT SHOP REVENUE | \$0 | \$500 | \$57 | \$500 | 0.0% | \$ - |
| TOTAL INTERGOVERNMENTAL REVENUE | | \$1,175 | \$1,500 | \$2,972 | \$3,000 | 100.0% | \$ 1,500 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 63-39-100 | TRANSFER FROM GENERAL FUND | \$26,583 | \$17,000 | \$12,750 | \$15,200 | -10.6% | \$ (1,800) |
| 63-39-300 | CONTRIBUTION FROM SURPLUS | \$0 | \$0 | \$0 | \$3,000 | 100.0% | \$ 3,000 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$26,583 | \$17,000 | \$12,750 | \$18,200 | 7.1% | \$ 1,200 |
| TOTAL FUND REVENUES | | \$27,758 | \$18,500 | \$15,722 | \$21,200 | 14.6% | \$ 2,700 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 63-40-120 | SALARIES & WAGES (PART TIME) | \$9,439 | \$12,096 | \$8,059 | \$13,043 | 7.8% | \$ 947 |
| 63-40-130 | EMPLOYEE BENEFITS | \$733 | \$935 | \$664 | \$1,007 | 7.7% | \$ 72 |
| 63-40-220 | NOTICES, ORDINANCES, PUBLICATIONS | \$300 | \$500 | \$5 | \$500 | 0.0% | \$ - |
| 63-40-240 | SUPPLIES | \$1,328 | \$969 | \$2,557 | \$2,500 | 158.0% | \$ 1,531 |
| 63-40-300 | BLDG & GROUND MAINTENANCE | \$1,320 | \$3,750 | \$257 | \$500 | -86.7% | \$ (3,250) |
| 63-40-310 | PROFESSIONAL & TECHNICAL SERVICES | \$872 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 63-40-650 | GIFT SHOP EXPENSES | \$13,591 | \$250 | \$477 | \$651 | 160.4% | \$ 401 |
| 63-40-730 | CAPITAL PROJECTS | \$0 | \$0 | \$2,150 | \$3,000 | 100.0% | \$ 3,000 |
| 63-90-150 | CONTRIBUTION TO FUND BALANCE | \$0 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$27,583 | \$18,500 | \$14,169 | \$21,200 | 14.6% | \$ 2,700 |
| TOTAL FUND EXPENDITURES | | \$27,583 | \$18,500 | \$14,169 | \$21,200 | 14.6% | \$ 2,700 |
| NET REVENUE OVER EXPENDITURES | | \$174 | \$0 | \$1,553 | \$0 | 0.0% | \$ (0) |
| COMMUNITY SERVICES (CS-ROYALTY) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>REVENUE:</u> | | | | | | | |
| 64-38-800 | QUEEN FUNDRAISING REVENUE | -\$28 | \$1,500 | \$1,908 | \$1,500 | 0.0% | \$ - |
| 64-38-900 | DONATIONS | \$0 | \$900 | \$3,127 | \$900 | 0.0% | \$ - |
| 64-38-950 | PAGEANT TICKET SALES | \$574 | \$1,400 | \$0 | \$1,400 | 0.0% | \$ - |
| 64-38-960 | LITTLE MISS REVENUE | \$45 | \$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 | | \$8,891 | \$12,100 | \$11,260 | \$12,100 | 0.0% | \$ - |
| TOTAL FUND REVENUES | | \$8,891 | \$12,100 | \$11,260 | \$12,100 | 0.0% | \$ - |
| EXPENDITURES: | | | | | | | |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|---------------------------------|------------------------|----------------------------------|--|------------------------------------|---------|--------------|
| EXPENDITURES | | | | | | | |
| 64-40-100 | FLOAT EXPENSES | \$294 | \$1,500 | \$253 | \$1,500 | 0.0% | \$ - |
| 64-40-200 | PAGEANT EXPENSES | \$288 | \$2,000 | \$1,811 | \$2,000 | 0.0% | \$ - |
| 64-40-300 | MISS SANTAQUIN SCHOLARSHIPS | \$5,872 | \$7,300 | \$6,100 | \$7,300 | 0.0% | \$ - |
| 64-40-500 | OTHER | \$486 | \$800 | \$376 | \$800 | 0.0% | \$ - |
| 64-40-600 | QUEEN FUND RAISING EXPENSE | \$0 | \$0 | \$220 | \$0 | 0.0% | \$ - |
| 64-40-605 | DRESSES | \$300 | \$500 | \$0 | \$500 | 0.0% | \$ - |
| TOTAL EXPENDITURES | | \$7,240 | \$12,100 | \$8,760 | \$12,100 | 0.0% | \$ - |
| TOTAL FUND EXPENDITURES | | \$7,240 | \$12,100 | \$8,760 | \$12,100 | 0.0% | \$ - |
| NET REVENUE OVER EXPENDITURES | | \$1,651 | \$0 | \$2,500 | \$0 | 0.0% | \$ - |
| STORM DRAINAGE IMPACT FEE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| REVENUE: | | | | | | | |
| 65-38-100 | INTEREST EARNINGS | \$2,072 | \$1,500 | \$2,360 | \$3,200 | 113.3% | \$ 1,700 |
| 65-38-800 | IMPACT FEE REVENUE | \$424,988 | \$385,000 | \$288,283 | \$385,000 | 0.0% | \$ - |
| 65-39-100 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$1,000,000 | 100.0% | \$ 1,000,000 |
| TOTAL REVENUE: | | \$427,059 | \$386,500 | \$290,643 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| TOTAL FUND REVENUES | | \$427,059 | \$386,500 | \$290,643 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| EXPENDITURES: | | | | | | | |
| EXPENDITURES | | | | | | | |
| 65-40-720 | IMPACT FEE EXPENSE | \$0 | \$386,500 | \$0 | \$388,200 | 0.4% | \$ 1,700 |
| 65-40-NEW | CORE AREA STORM DRAINAGE DESIGN | \$0 | \$0 | \$0 | \$1,000,000 | 100.0% | \$ 1,000,000 |
| TOTAL EXPENDITURES | | \$0 | \$386,500 | \$0 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| TOTAL FUND EXPENDITURES | | \$0 | \$386,500 | \$0 | \$1,388,200 | 259.2% | \$ 1,001,700 |
| NET REVENUE OVER EXPENDITURES | | \$427,059 | \$0 | \$290,643 | \$0 | 0.0% | \$ - |
| RAP TAX FUND | | | | | | | |
| REVENUES: | | | | | | | |
| REVENUE: | | | | | | | |
| 66-38-100 | INTEREST EARNINGS | \$400 | \$400 | \$328 | \$400 | 0.0% | \$ - |
| 66-38-800 | RAP TAX REVENUE | \$80,312 | \$58,000 | \$81,676 | \$110,000 | 89.7% | \$ 52,000 |
| 66-39-100 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$19,600 | 100.0% | \$ 19,600 |
| TOTAL REVENUE: | | \$80,711 | \$58,400 | \$82,004 | \$130,000 | 122.6% | \$ 71,600 |
| TOTAL FUND REVENUES | | \$80,711 | \$58,400 | \$82,004 | \$130,000 | 122.6% | \$ 71,600 |
| EXPENDITURES: | | | | | | | |
| EXPENDITURES | | | | | | | |
| 66-40-720 | RAP TAX EXPENSE | \$48,599 | \$58,400 | \$13,873 | \$130,000 | 122.6% | \$ 71,600 |
| TOTAL EXPENDITURES | | \$48,599 | \$58,400 | \$13,873 | \$130,000 | 122.6% | \$ 71,600 |
| TOTAL FUND EXPENDITURES | | \$48,599 | \$58,400 | \$13,873 | \$130,000 | 122.6% | \$ 71,600 |
| NET REVENUE OVER EXPENDITURES | | \$32,113 | \$0 | \$68,131 | \$0 | 0.0% | \$ - |
| COMMUNITY SERVICES (CS-ADMINISTRATION) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| REVENUE: | | | | | | | |
| 67-34-160 | UTAH COUNTY RECREATION GRANT | \$5,822 | \$5,800 | \$5,829 | \$5,800 | 0.0% | \$ - |
| 67-34-150 | PARK RENTAL REVENUE | \$3,119 | \$1,000 | \$1,971 | \$3,500 | 250.0% | \$ 2,500 |
| 67-34-175 | MISC REVENUE | \$0 | \$0 | \$371 | \$500 | 100.0% | \$ 500 |
| 67-34-170 | HISTORIC PRESERVATION GRANT | \$0 | \$5,000 | \$0 | \$0 | -100.0% | \$ (5,000) |
| 67-39-100 | TRANSFER FROM GENERAL FUND | \$173,640 | \$196,463 | \$147,348 | \$200,000 | 1.8% | \$ 3,537 |
| 67-39-300 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$1,500 | 100.0% | \$ 1,500 |
| TOTAL REVENUE: | | \$182,581 | \$208,263 | \$155,519 | \$211,300 | 1.5% | \$ 3,037 |
| TOTAL FUND REVENUES | | \$182,581 | \$208,263 | \$155,519 | \$211,300 | 1.5% | \$ 3,037 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|---------------------------------|------------------------|----------------------------------|--|------------------------------------|--------------|------------------|
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 67-40-110 | SALARIES & WAGES | \$86,786 | \$83,650 | \$67,157 | \$117,184 | 40.1% | \$ 33,534 |
| 67-40-120 | SALARIES & WAGES (PART TIME) | \$14,895 | \$20,496 | \$11,532 | \$0 | -100.0% | \$ (20,496) |
| 67-40-130 | EMPLOYEE BENEFITS | \$50,401 | \$62,239 | \$35,017 | \$61,297 | -1.5% | \$ (942) |
| 67-40-210 | BOOKS, SUBSCRIPT, MEMBERSHIPS | \$1,449 | \$1,045 | \$637 | \$1,500 | 43.5% | \$ 455 |
| 67-40-230 | EDUCATION, TRAINING & TRAVEL | \$4,140 | \$10,293 | \$7,215 | \$10,000 | -2.8% | \$ (293) |
| 67-40-240 | SUPPLIES | \$1,011 | \$910 | \$860 | \$1,119 | 23.0% | \$ 209 |
| 67-40-250 | EQUIPMENT MAINTENANCE | \$27 | \$250 | \$572 | \$1,500 | 500.0% | \$ 1,250 |
| 67-40-260 | FUEL | \$1,810 | \$1,250 | \$1,635 | \$2,500 | 100.0% | \$ 1,250 |
| 67-40-280 | TELEPHONE | \$0 | \$1,080 | \$585 | \$1,620 | 50.0% | \$ 540 |
| 67-40-300 | BUILDINGS & GROUNDS MAINTENANCE | \$1,184 | \$500 | \$48 | \$500 | 0.0% | \$ - |
| 67-40-310 | PROFESSIONAL & TECHNICAL | \$0 | \$500 | \$2,153 | \$0 | -100.0% | \$ (500) |
| 67-40-610 | OTHER SERVICES | \$0 | \$1,000 | \$1,613 | \$2,280 | 128.0% | \$ 1,280 |
| 67-40-620 | HEALTH & WELLNESS INITIATIVE | \$1,956 | \$2,500 | \$73 | \$1,000 | -60.0% | \$ (1,500) |
| 67-40-630 | OUTDOOR RECREATION INITIATIVE | \$1,116 | \$1,000 | \$713 | \$500 | -50.0% | \$ (500) |
| 67-40-640 | UT CO REC GRANT | \$10,151 | \$5,800 | \$5,638 | \$5,800 | 0.0% | \$ - |
| 67-40-641 | HISTORIC PRESERVATION GRANT | \$0 | \$10,000 | \$1,000 | \$1,000 | -90.0% | \$ (9,000) |
| 67-40-650 | CREDIT CARD FEES | \$582 | \$750 | \$1,646 | \$2,000 | 166.7% | \$ 1,250 |
| 67-40-730 | CAPITAL PROJECTS | \$0 | \$0 | \$4,951 | \$0 | 0.0% | \$ - |
| 67-40-740 | CAPITAL VEHICLE & EQUIPMENT | \$0 | \$5,000 | \$0 | \$1,500 | -70.0% | \$ (3,500) |
| TOTAL EXPENDITURES | | \$175,510 | \$208,263 | \$143,045 | \$211,300 | 1.5% | \$ 3,037 |
| TOTAL FUND EXPENDITURES | | \$175,510 | \$208,263 | \$143,045 | \$211,300 | 1.5% | \$ 3,037 |
| NET REVENUE OVER EXPENDITURES | | \$7,071 | \$0 | \$12,474 | \$0 | 0.0% | \$ (0) |
| COMMUNITY SERVICES (CS-CLASSES) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 68-34-400 | SNACK SHACK | \$5,300 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 68-34-700 | FUTURE PROGRAMS | \$301 | \$1,000 | \$579 | \$0 | -100.0% | \$ (1,000) |
| 68-34-725(NEW) | YOUTH ENRICHMENT | \$0 | \$0 | \$0 | \$5,000 | 100.0% | \$ 5,000 |
| 68-34-730(NEW) | ADULT ENRICHMENT | \$0 | \$0 | \$0 | \$1,800 | 100.0% | \$ 1,800 |
| 68-34-800 | AEROBICS | \$7,052 | \$8,000 | \$7,332 | \$8,000 | 0.0% | \$ - |
| 68-34-801 | KRAV MAGA | \$6,311 | \$5,000 | \$5,649 | \$0 | -100.0% | \$ (5,000) |
| 68-34-803 | ARTS & CRAFTS | \$1,385 | \$2,500 | \$3,408 | \$0 | -100.0% | \$ (2,500) |
| 68-34-804 | HUNTER SAFETY | \$10 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 68-34-805 | CHILD CARE | \$0 | \$0 | \$1,093 | \$0 | 0.0% | \$ - |
| 68-34-806 | PRESCHOOL | \$1,069 | \$1,300 | \$0 | \$0 | -100.0% | \$ (1,300) |
| 68-34-807 | TUMBLING/GYMNASTICS | \$17,369 | \$17,000 | \$45,363 | \$60,000 | 252.9% | \$ 43,000 |
| 68-34-808 | KIDS CAMPS/EVENTS | \$2,015 | \$2,700 | \$122 | \$0 | -100.0% | \$ (2,700) |
| 68-34-809 | MARTIAL ARTS | \$25,263 | \$23,000 | \$30,840 | \$46,000 | 100.0% | \$ 23,000 |
| 68-34-810 | TENNIS | \$2,595 | \$2,500 | \$646 | \$0 | -100.0% | \$ (2,500) |
| 68-34-811 | YOUTH FISHING | \$659 | \$600 | \$0 | \$0 | -100.0% | \$ (600) |
| TOTAL CHARGES FOR SERVICES | | \$69,328 | \$63,600 | \$95,031 | \$120,800 | 89.9% | \$ 57,200 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 68-39-100 | TRANSFER FROM GENERAL FUND | \$38,690 | \$53,468 | \$40,101 | \$69,000 | 29.0% | \$ 15,532 |
| 68-39-300 | CONTRIBUTION FROM SURPLUS | \$0 | \$0 | \$0 | \$1,750 | 100.0% | \$ 1,750 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$38,690 | \$53,468 | \$40,101 | \$70,750 | 32.3% | \$ 17,282 |
| TOTAL FUND REVENUES | | \$108,018 | \$117,068 | \$135,132 | \$191,550 | 63.6% | \$ 74,482 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 68-40-110 | SALARIES & WAGES | \$21,577 | \$28,300 | \$21,266 | \$30,432 | 7.5% | \$ 2,132 |
| 68-40-120 | SALARIES & WAGES (PART TIME) | \$53,016 | \$60,343 | \$76,243 | \$115,807 | 91.9% | \$ 55,465 |
| 68-40-130 | EMPLOYEE BENEFITS | \$18,216 | \$20,489 | \$18,280 | \$27,370 | 33.6% | \$ 6,881 |
| 68-40-300 | MISC SUPPLIES | \$61 | \$737 | \$1,175 | \$741 | 0.5% | \$ 4 |
| 68-40-400 | SNACK SHACK (DO NOT USE) | \$2,570 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 68-40-700 | FUTURE PROGRAMS | -\$1,302 | \$500 | \$615 | \$0 | -100.0% | \$ (500) |
| 68-40-725(NEW) | YOUTH ENRICHMENT | \$0 | \$0 | \$0 | \$3,700 | 100.0% | \$ 3,700 |
| 68-40-730(NEW) | ADULT ENRICHMENT | \$0 | \$0 | \$0 | \$750 | 100.0% | \$ 750 |
| 68-40-800 | AEROBICS | \$1,088 | \$1,000 | \$1,301 | \$1,750 | 75.0% | \$ 750 |
| 68-40-801 | KRAV MAGA | \$0 | \$250 | \$0 | \$0 | -100.0% | \$ (250) |
| 68-40-803 | ARTS & CRAFTS | \$2,156 | \$1,500 | \$2,842 | \$0 | -100.0% | \$ (1,500) |
| 68-40-804 | HUNTER SAFETY | \$0 | \$100 | \$0 | \$0 | -100.0% | \$ (100) |
| 68-40-806 | PRESCHOOL | \$150 | \$100 | \$191 | \$0 | -100.0% | \$ (100) |
| 68-40-807 | TUMBLING/GYMNASTICS | \$779 | \$1,000 | \$7,197 | \$8,000 | 700.0% | \$ 7,000 |
| 68-40-808 | KIDS CAMPS/EVENTS | \$451 | \$1,200 | \$296 | \$0 | -100.0% | \$ (1,200) |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|---|--------------------------------|------------------------|----------------------------------|--|------------------------------------|---------------|------------------|
| 68-40-809 | MARTIAL ARTS | \$1,310 | \$1,000 | \$118 | \$1,250 | 25.0% | \$ 250 |
| 68-40-810 | TENNIS | \$402 | \$250 | \$297 | \$0 | -100.0% | \$ (250) |
| 68-40-811 | YOUTH FISHING | \$482 | \$300 | \$176 | \$0 | -100.0% | \$ (300) |
| 68-40-850(NEW) | CAPITAL EXPENDITURES | \$0 | \$0 | \$0 | \$1,750 | 100.0% | \$ 1,750 |
| TOTAL EXPENDITURES | | \$100,955 | \$117,068 | \$129,997 | \$191,550 | 63.6% | \$ 74,482 |
| TOTAL FUND EXPENDITURES | | \$100,955 | \$117,068 | \$129,997 | \$191,550 | 63.6% | \$ 74,482 |
| NET REVENUE OVER EXPENDITURES | | \$7,062 | \$0 | \$5,135 | \$0 | 0.0% | \$ (0) |
| COMMUNITY SERVICES (CS-LIBRARY) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>TAXES</u> | | | | | | | |
| 72-31-100 | CURRENT PROPERTY TAXES | \$73,532 | \$76,174 | \$78,522 | \$85,699 | 12.5% | \$ 9,525 |
| TOTAL TAXES | | \$73,532 | \$76,174 | \$78,522 | \$85,699 | 12.5% | \$ 9,525 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 72-33-600 | LIBRARY CLEF FUNDS | \$4,300 | \$4,200 | \$4,360 | \$4,200 | 0.0% | \$ - |
| 72-38-200 | OTHER GRANT REVENUE | \$5,000 | \$33,500 | \$64,510 | \$33,500 | 0.0% | \$ - |
| 72-38-300 | LIBRARY BOARD FUND RAISER | \$1,594 | \$1,000 | \$3,235 | \$3,500 | 250.0% | \$ 2,500 |
| 72-38-800 | MISC.-FINES/COPIES/SALES/DONAT | \$3,964 | \$3,000 | \$3,710 | \$4,000 | 33.3% | \$ 1,000 |
| 72-38-810 | MISC.-BOOK SALES | \$100 | \$200 | \$0 | \$200 | 0.0% | \$ - |
| TOTAL MISCELLANEOUS REVENUE | | \$14,958 | \$41,900 | \$75,814 | \$45,400 | 8.4% | \$ 3,500 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 72-39-410 | TRANSFER FROM GENERAL FUND | \$120,111 | \$103,105 | \$77,329 | \$115,000 | 11.5% | \$ 11,895 |
| 72-39-990 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$5,000 | 100.0% | \$ 5,000 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$120,111 | \$103,105 | \$77,329 | \$120,000 | 16.4% | \$ 16,895 |
| TOTAL FUND REVENUES | | \$208,601 | \$221,179 | \$231,666 | \$251,099 | 13.5% | \$ 29,920 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 72-40-110 | SALARIES & WAGES | \$79,228 | \$60,545 | \$52,283 | \$65,594 | 8.3% | \$ 5,049 |
| 72-40-120 | SALARIES & WAGES (PART TIME) | \$54,256 | \$67,152 | \$49,050 | \$79,467 | 18.3% | \$ 12,315 |
| 72-40-130 | EMPLOYEE BENEFITS | \$25,764 | \$33,795 | \$19,447 | \$35,774 | 5.9% | \$ 1,979 |
| 72-40-210 | BOOKS, SUBSCRIPTIONS & MEMBERS | \$10,983 | \$11,000 | \$12,287 | \$13,000 | 18.2% | \$ 2,000 |
| 72-40-230 | EDUCATION, TRAINING & TRAVEL | \$937 | \$2,000 | \$42 | \$2,000 | 0.0% | \$ - |
| 72-40-240 | SUPPLIES | \$9,527 | \$7,988 | \$5,531 | \$8,064 | 1.0% | \$ 76 |
| 72-40-310 | DATA PROCESSING | \$5,853 | \$0 | \$1,148 | \$0 | 0.0% | \$ - |
| 72-40-320 (NEW) | PROGRAMS | \$0 | \$0 | \$0 | \$3,000 | 100.0% | \$ 3,000 |
| 72-40-600 | LIBRARY-CLEF FUNDS | \$5,197 | \$4,200 | \$0 | \$4,200 | 0.0% | \$ - |
| 72-40-750 (NEW) | CAPITAL VEHICLE & EQUIPMENT | \$0 | \$0 | \$0 | \$5,000 | 100.0% | \$ 5,000 |
| 72-40-760 | OTHER GRANT EXPENSES | \$5,085 | \$32,000 | \$61,509 | \$33,500 | 4.7% | \$ 1,500 |
| 72-40-770 | LIBRARY BOARD FUND RAISER | \$1,743 | \$1,000 | \$1,452 | \$1,500 | 50.0% | \$ 500 |
| TOTAL EXPENDITURES | | \$198,573 | \$221,179 | \$206,698 | \$251,099 | 13.5% | \$ 29,920 |
| TOTAL FUND EXPENDITURES | | \$198,573 | \$221,179 | \$206,698 | \$251,099 | 13.5% | \$ 29,920 |
| NET REVENUE OVER EXPENDITURES | | \$10,028 | \$0 | \$24,968 | \$0 | 0.0% | \$ 0 |
| COMMUNITY SERVICES (CS-SENIOR CITIZENS) - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 75-34-000 | MEMBERSHIP DUES | \$399 | \$400 | \$450 | \$450 | 12.5% | \$ 50 |
| 75-34-200 | ELDRED REVENUES | \$0 | \$2,000 | \$4,000 | \$2,000 | 0.0% | \$ - |
| 75-34-300 | MEALS | \$11,786 | \$9,500 | \$8,030 | \$9,500 | 0.0% | \$ - |
| 75-34-400 | MOUNTAINLAND ASSOC OF GOVTS | \$9,962 | \$7,850 | \$4,752 | \$7,850 | 0.0% | \$ - |
| 75-34-500 | CLASSES | \$0 | \$250 | \$0 | \$100 | -60.0% | \$ (150) |
| 75-34-510 | EVENTS | \$0 | \$0 | \$665 | \$500 | 100.0% | \$ 500 |
| TOTAL CHARGES FOR SERVICES | | \$22,147 | \$20,000 | \$17,896 | \$20,400 | 2.0% | \$ 400 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 75-38-100 | INTEREST EARNINGS | \$45 | \$40 | \$33 | \$40 | 0.0% | \$ - |
| 75-38-900 | SUNDRY | \$400 | \$656 | \$320 | \$150 | -77.1% | \$ (506) |
| TOTAL MISCELLANEOUS REVENUE | | \$445 | \$696 | \$353 | \$190 | -72.7% | \$ (506) |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 75-39-150 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$0 | \$0 | \$1,369 | 100.0% | \$ 1,369 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--|-------------------------------------|------------------------|----------------------------------|--|------------------------------------|---------------|-------------------|
| 75-39-100 | TRANSFER FROM GENERAL FUND | \$38,181 | \$47,245 | \$35,434 | \$50,000 | 5.8% | \$ 2,755 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$38,181 | \$47,245 | \$35,434 | \$51,369 | 8.7% | \$ 4,124 |
| TOTAL FUND REVENUES | | \$60,773 | \$67,941 | \$53,684 | \$71,959 | 5.9% | \$ 4,018 |
| EXPENDITURES: | | | | | | | |
| <u>EXPENDITURES</u> | | | | | | | |
| 75-40-120 | SALARIES & WAGES (PART TIME) | \$25,913 | \$45,078 | \$27,207 | \$47,495 | 5.4% | \$ 2,417 |
| 75-40-130 | EMPLOYEE BENEFITS | \$2,330 | \$3,872 | \$2,469 | \$4,013 | 3.7% | \$ 141 |
| 75-40-200 | EDUCATION, TRAVEL, TRAINING | \$22 | \$150 | \$274 | \$500 | 233.3% | \$ 350 |
| 75-40-210 | MEMBERSHIPS | \$0 | \$100 | \$406 | \$100 | 0.0% | \$ - |
| 75-40-240 | SUPPLIES | -\$38 | \$500 | \$416 | \$1,000 | 100.0% | \$ 500 |
| 75-40-250 | EQUIPMENT SUPPLIES & MAINT | \$459 | \$500 | \$87 | \$0 | -100.0% | \$ (500) |
| 75-40-260 | FUEL | \$0 | \$750 | \$0 | \$0 | -100.0% | \$ (750) |
| 75-40-300 | BUILDINGS & GROUND MAINTENANCE | \$178 | \$500 | \$710 | \$500 | 0.0% | \$ - |
| 75-40-310 | EVENTS | \$0 | \$0 | \$556 | \$500 | 100.0% | \$ 500 |
| 75-40-320 | CLASSES | \$0 | \$0 | -\$72 | \$100 | 100.0% | \$ 100 |
| 75-40-480 | FOOD | \$15,377 | \$14,000 | \$13,907 | \$15,000 | 7.1% | \$ 1,000 |
| 75-40-482 | ELDRED FUND EXPENSES | \$0 | \$2,000 | \$0 | \$2,000 | 0.0% | \$ - |
| 75-40-620 | SUNDRY | \$2 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 75-40-630 | OTHER SERVICES | \$455 | \$450 | \$967 | \$750 | 66.7% | \$ 300 |
| TOTAL EXPENDITURES | | \$44,698 | \$67,941 | \$46,927 | \$71,959 | 5.9% | \$ 4,018 |
| TOTAL FUND EXPENDITURES | | \$44,698 | \$67,941 | \$46,927 | \$71,959 | 5.9% | \$ 4,018 |
| NET REVENUE OVER EXPENDITURES | | \$16,075 | \$0 | \$6,757 | \$0 | 0.0% | \$ 0 |
| FIRE - SPECIAL REVENUE FUND | | | | | | | |
| REVENUES: | | | | | | | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | | |
| 76-33-405 | EMT STATE GRANT | \$4,519 | \$3,000 | \$0 | \$3,000 | 0.0% | \$ - |
| 76-33-450 | FIRE STATE GRANT | \$0 | \$3,000 | \$0 | \$3,000 | 0.0% | \$ - |
| 76-33-NEW | WILDLAND FIRE GRANT | \$0 | \$0 | \$0 | \$11,500 | 100.0% | \$ 11,500 |
| 76-33-460 | CARES ACT FEDERAL FUNDING | \$314,415 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 76-33-470 | MISC GRANT REVENUE | \$11,212 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 76-34-300 | EMPG GRANT REVENUE | \$7,000 | \$3,500 | \$8,125 | \$10,000 | 185.7% | \$ 6,500 |
| TOTAL INTERGOVERNMENTAL REVENUE | | \$337,147 | \$9,500 | \$8,125 | \$27,500 | 189.5% | \$ 18,000 |
| <u>CHARGES FOR SERVICES</u> | | | | | | | |
| 76-34-000 | EMS SERVICE (GOSHEN-GENOLA) | \$0 | \$1,500 | \$6,525 | \$1,900 | 26.7% | \$ 400 |
| 76-34-260 | FIRE PERMIT FEES | \$60 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 76-34-270 | COUNTY FIRE FEES | \$19,046 | \$5,000 | \$1,788 | \$2,500 | -50.0% | \$ (2,500) |
| 76-34-290 | WILDLAND FIRE REVENUE | \$189,855 | \$139,500 | \$207,901 | \$139,500 | 0.0% | \$ - |
| 76-34-400 | CERT REGISTRATION | \$0 | \$350 | \$0 | \$350 | 0.0% | \$ - |
| 76-34-900 | AMBULANCE FEES | \$206,250 | \$200,000 | \$177,800 | \$245,000 | 22.5% | \$ 45,000 |
| TOTAL CHARGES FOR SERVICES | | \$415,211 | \$346,350 | \$394,014 | \$389,250 | 12.4% | \$ 42,900 |
| <u>MISCELLANEOUS REVENUE</u> | | | | | | | |
| 76-38-100 | INTEREST EARNINGS | \$1,984 | \$2,000 | \$2,754 | \$0 | -100.0% | \$ (2,000) |
| 76-38-NEW | CLASS REGISTRATION REVENUE | \$0 | \$0 | \$0 | \$12,000 | 100.0% | \$ 12,000 |
| 76-38-900 | MISC REVENUE | \$3,500 | \$2,000 | \$19,567 | \$5,000 | 150.0% | \$ 3,000 |
| TOTAL MISCELLANEOUS REVENUE | | \$5,483 | \$4,000 | \$22,321 | \$17,000 | 325.0% | \$ 13,000 |
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | |
| 76-39-100 | TRANSFER FROM GENERAL FUND | \$136,584 | \$568,895 | \$393,750 | \$525,500 | -7.6% | \$ (43,395) |
| 76-39-990 | CONTRIBUTION FROM FUND BALANCE | \$0 | \$5,697 | \$0 | \$127,500 | 2138.0% | \$ 121,803 |
| TOTAL CONTRIBUTIONS AND TRANSFERS | | \$136,584 | \$574,592 | \$393,750 | \$653,000 | 13.6% | \$ 78,408 |
| TOTAL FUND REVENUES | | \$894,425 | \$934,442 | \$818,210 | \$1,086,750 | 16.3% | \$ 152,308 |
| EXPENDITURES: | | | | | | | |
| <u>FIRE PROTECTION</u> | | | | | | | |
| 76-57-110 | SALARIES & WAGES | \$0 | \$103,000 | \$75,900 | \$107,688 | 4.6% | \$ 4,688 |
| 76-57-120 | SALARIES & WAGES (PART TIME) | \$402,677 | \$381,553 | \$345,643 | \$457,776 | 20.0% | \$ 76,223 |
| 76-57-130 | EMPLOYEE BENEFITS | \$40,635 | \$97,114 | \$73,187 | \$102,528 | 5.6% | \$ 5,414 |
| 76-57-132 | EMPLOYEE RECOGNITIONS | \$713 | \$4,200 | \$3,749 | \$5,000 | 19.0% | \$ 800 |
| 76-57-210 | BOOKS, SUBSCRIPTIONS, MEMBERSHIPS | \$164 | \$3,000 | \$2,339 | \$7,000 | 133.3% | \$ 4,000 |
| 76-57-211 | EMS BILLING SERVICES EXPENSE | \$307 | \$15,000 | \$161 | \$500 | -96.7% | \$ (14,500) |
| 76-57-230 | FIRE - EDUCATION, TRAINING & TRAVEL | \$3,467 | \$7,000 | \$4,912 | \$13,500 | 92.9% | \$ 6,500 |
| 76-57-235 | EMS - EDUCATION, TRAINING & TRAVEL | \$1,041 | \$9,000 | \$9,828 | \$11,500 | 27.8% | \$ 2,500 |
| 76-57-240 | FIRE-SUPPLIES | \$26,848 | \$12,500 | \$17,407 | \$18,000 | 44.0% | \$ 5,500 |

Santaquin City

FY 2022-2023 Final Budget

| Account Number | Description | Actuals (2020-2021) | Revised Budget (2021-2022) | Actuals (2021-2022) 75% Thru Yr. | Projected Budget (2022-2023) | %Chg. | \$ Chg. |
|--------------------------------------|-------------------------------------|------------------------|----------------------------------|--|------------------------------------|--------------|-------------------|
| 76-57-242 | EMS-SUPPLIES | \$25,573 | \$35,000 | \$27,714 | \$45,000 | 28.6% | \$ 10,000 |
| 76-57-244 | UNIFORMS | \$5,479 | \$7,500 | \$8,867 | \$9,000 | 20.0% | \$ 1,500 |
| 76-57-246 | EMERGENCY MANAGEMENT | \$2,013 | \$5,000 | \$7,299 | \$5,000 | 0.0% | \$ - |
| 76-57-247 | COVID-19 RELATED EXPENSES | \$478,575 | \$0 | \$458 | \$0 | 0.0% | \$ - |
| 76-57-247-001 | COVID-19 BUSINESS STIMULUS PROGRAM | \$101,272 | \$0 | \$0 | \$0 | 0.0% | \$ - |
| 76-57-250 | FIRE - EQUIPMENT MAINTENANCE | \$39,253 | \$30,000 | \$12,637 | \$30,208 | 0.7% | \$ 208 |
| 76-57-252 | EMS - EQUIPMENT MAINTENANCE | \$5,854 | \$5,180 | \$4,440 | \$20,000 | 286.1% | \$ 14,820 |
| 76-57-260 | FUEL | \$9,644 | \$30,000 | \$18,940 | \$30,000 | 0.0% | \$ - |
| 76-57-280 | TELEPHONE | \$1,257 | \$1,000 | \$1,518 | \$5,050 | 405.0% | \$ 4,050 |
| 76-57-300 | STATE MEDICAID ASSESSMENT | \$4,891 | \$8,000 | \$5,922 | \$10,000 | 25.0% | \$ 2,000 |
| 76-57-620 | MEDICAL SERVICES (DRUG/SHOTS) | \$1,000 | \$1,500 | \$1,000 | \$1,500 | 0.0% | \$ - |
| 76-57-700 | WILDLAND EXPENDITURES | \$27,044 | \$37,500 | \$17,575 | \$37,500 | 0.0% | \$ - |
| 76-57-702 | WILDLAND PPE/GRANT | \$11,212 | \$11,500 | \$0 | \$11,500 | 0.0% | \$ - |
| 76-57-705 | EMPG GRANT EXPENSE | \$0 | \$3,500 | \$0 | \$10,000 | 185.7% | \$ 6,500 |
| 76-57-740 | FIRE - CAPITAL-VEHICLES & EQUIPMENT | \$4,369 | \$108,395 | \$71,741 | \$127,500 | 17.6% | \$ 19,105 |
| 76-57-741 | FIRE - PPE ROTATION | \$13,202 | \$15,000 | \$15,419 | \$18,000 | 20.0% | \$ 3,000 |
| 76-57-742 | EMS - CAPITAL-VEHICLES & EQUIPMENT | \$4,777 | \$3,000 | \$240 | \$3,000 | 0.0% | \$ - |
| TOTAL FIRE PROTECTION | | \$1,211,266 | \$934,442 | \$726,894 | \$1,086,750 | 16.3% | \$ 152,308 |
| TOTAL FUND EXPENDITURES | | \$1,211,266 | \$934,442 | \$726,894 | \$1,086,750 | 16.3% | \$ 152,308 |
| NET REVENUE OVER EXPENDITURES | | -\$316,841 | \$0 | \$91,316 | \$0 | 0.0% | \$ 0 |

RESOLUTION No. 06-01-2022

A RESOLUTION ESTABLISHING THE FEE SCHEDULE FOR SANTAQUIN CITY

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

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

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

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



FEE SCHEDULE

June 21, 2022

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 - \$1,900.00 each

6/3 TC Wire – current market price

2" Conduit– \$ 4.50 per ft

Arterial Streets

Lights - \$4,108.00 each

Basic installation - \$2,200.00

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.

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-Way

0-2 Years since Resurfacing

Summer Permit Fee - \$2,000.00, plus \$20 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

Summer Permit Fee - \$1,500.00, plus \$15 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

Summer Permit Fee - \$1,000.00, plus \$10 Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

Water Rates with or without PI Available²¹

Base Rate²⁵ - \$26.35 per month

Usage Rate:

0 – 4,000 gallons²⁵ - \$0.62 per thousand gallons

4,001 – 8,000 gallons²⁵ - \$0.94 per thousand gallons

8,001 – 12,000 gallons²⁵ - \$1.25 per thousand gallons

12,001 – 50,000 gallons²⁵ - \$2.29 per thousand gallons

50,001 – 100,000 gallons²⁵ - \$2.48 per thousand gallons

100,001+ - \$2.70 per thousand gallons

Pressurized Irrigation Rates²¹

Base Rate²⁶ per month \$17.83 (1")

\$26.47 (1.5" or larger)

Usage Rate:

0 – 25,000 gallons²⁵ - \$0.80 per thousand gallons

25,001 – 45,000 gallons²⁵ - \$0.82 per thousand gallons

45,001 – 65,000 gallons²⁵ - \$0.84 per thousand gallons

65,001 – 100,000 gallons²⁵ - \$0.89 per thousand gallons

100,001+ gallons²⁵ - \$0.93 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

Sewer Rates²¹

Base Rate¹³ - \$41.22 per month

Per 1000 gallons¹³ - \$0.88 (based on actual usage)

Utilities

Account Setup - \$25.00.

Customer Deposit¹⁴ - \$200.00

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

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

Storm Drainage Monthly Rates¹³ \$2.50

Waste Removal

Monthly Rates¹³ \$14.93 per container

Recycling Rates \$6.85 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-wheeler vehicle - \$80.00 per load for materials originating within the City Limits
 10-wheeler vehicle - \$400.00 per load for materials originating outside the City Limits
 Larger than 10-wheeler vehicle - \$160.00 per load for materials originating within the City Limits
 Larger than 10-wheeler 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 21st day of June 2022.

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 6/30/2023 | MATURITY DATE |
|--------------------------------|-----------------------|----------------------|----------------|--|---------------|
| 2016 EQUIPMENT LEASE | ZIONS BANK | \$ 482,477 | \$ 61,372 | \$ - | 03/01/2023 |
| 201A-2 BONDS USDA | USDA | \$ 2,912,000 | \$ 126,852 | \$ 2,434,281 | 02/15/2052 |
| 201A-1 BONDS DWQ | STATE OF UTAH | \$ 6,034,000 | \$ 375,870 | \$ 2,742,000 | 01/01/2031 |
| 201B-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 | \$ 92,820 | \$ 1,479,000 | 01/01/2039 |
| 2018 PI BOND DWR | STATE OF UTAH | \$ 1,720,500 | \$ 92,820 | \$ 1,479,000 | 01/01/2039 |
| 2018 ROADS BOND | ZIONS BANK | \$ 4,300,000 | \$ 475,830 | \$ 2,711,000 | 07/15/2028 |
| 2020 CITY HALL BOND | ZIONS BANK | \$ 6,655,000 | \$ 413,730 | \$ 5,855,000 | 06/15/2040 |
| 2018 SCRA ROTATION | P&C EQUIPMENT FINANCE | \$ 169,173 | \$ 27,265 | \$ 51,263 | 06/01/2025 |
| 2015 FIRE PUMP TRUCK | P&C EQUIPMENT FINANCE | \$ 446,032 | \$ 54,500 | \$ 54,500 | 06/24/2024 |
| 2021 VEHICLE LEASE | ZIONS BANK | \$ 730,000 | \$ 188,071 | \$ 551,372 | 06/08/2025 |
| 2021 SR PI TANK & BOOSTER BOND | BANK OF UTAH | \$ 11,236,000 | \$ 557,002 | \$ 10,742,000 | 03/01/2041 |
| | | Total: | \$ 2,475,132 | \$ 28,999,416 | |

| CAPITAL ONE | Original Bond Amount | ANNUAL PAYMENT | Remaining Debt Service Balance as of 6/30/2023 | MATURITY DATE |
|----------------------------|----------------------|----------------|--|---------------|
| **via - Santaquin City LBA | \$ 2,500,000 | \$ 184,546 | \$ 1,739,000 | 06/27/2035 |

| RESERVE PAYMENTS | Original Bond Amount | ANNUAL PAYMENT | Remaining Debt Service Balance as of 6/30/2022 | MATURITY DATE |
|-------------------|----------------------|----------------|--|------------------|
| CEMETERY | | \$ 10,000 | \$ 62,916 | Perpetual |
| USDA RESERVES | | | | |
| 201A-2 BONDS USDA | \$ 28,890 | | \$ 316,531 | Life of the Bond |
| | | Total: | \$ 38,890 | |

AMORTIZATION SCHEDULES & POPULATION ESTIMATES

| | 4,400 | 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 | 4,400 | 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 | 16,000 | 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 | Date Due | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 | |
|--------------------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|--|
| 201A-1 Sewer Revenue Bond | 1/1 | \$ 375,870 | \$ 375,420 | \$ 375,940 | \$ 375,420 | \$ 375,870 | \$ 375,280 | \$ 375,660 | \$ 375,000 | \$ 233,310 | | | | | | | | | | | | | | | | | | | | | | | |
| 201A-2 Sewer Revenue Bond | Monthly (\$10571) | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 77,725 | |
| 201B-1 Sewer Revenue Bond | 1/1 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 9,000 | \$ 151,000 | \$ 384,580 | \$ 384,810 | | | | | | | | | | | | | | | | | | | | |
| 2015 Public Works Building | 1/1 & 7/1 *via Santaquin LBA | \$ 184,251 | \$ 183,789 | \$ 184,139 | \$ 184,281 | \$ 184,215 | \$ 183,940 | \$ 184,435 | \$ 184,681 | \$ 183,697 | \$ 184,463 | \$ 183,957 | \$ 184,181 | \$ 184,113 | \$ 183,753 | | | | | | | | | | | | | | | | | | |
| 2018 WA Booster Pump/Tank | 1/1 | \$ 92,820 | \$ 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 | \$ 92,820 | \$ 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 | \$ 475,830 | \$ 474,474 | \$ 473,976 | \$ 476,334 | \$ 479,547 | \$ 484,613 | \$ 495,304 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 City Hall Sales Tax Bond | 1/1 | \$ 413,730 | \$ 413,330 | \$ 412,530 | \$ 411,330 | \$ 414,730 | \$ 412,530 | \$ 414,930 | \$ 410,030 | \$ 409,980 | \$ 410,150 | \$ 409,890 | \$ 414,925 | \$ 414,450 | \$ 413,900 | \$ 411,400 | \$ 413,800 | \$ 411,000 | \$ 413,100 | | | | | | | | | | | | | | |
| 2021 P.I. Revenue Bond | 3/1 & 9/1 | \$ 557,002 | \$ 572,892 | \$ 588,264 | \$ 599,789 | \$ 608,697 | \$ 617,523 | \$ 625,246 | \$ 632,839 | \$ 641,925 | \$ 649,680 | \$ 655,414 | \$ 660,873 | \$ 665,019 | \$ 668,812 | \$ 673,187 | \$ 676,086 | \$ 678,459 | \$ 679,918 | \$ 682,726 | \$ 683,436 | | | | | | | | | | | | |
| Total Long Term Debt Payments | | \$ 1,771,173 | \$ 1,769,025 | \$ 1,768,057 | \$ 1,806,258 | \$ 1,813,874 | \$ 1,815,414 | \$ 1,829,861 | \$ 1,961,482 | \$ 1,828,183 | \$ 1,745,825 | \$ 918,249 | \$ 1,994,621 | \$ 1,613,454 | \$ 1,616,297 | \$ 349,712 | \$ 350,512 | \$ 349,212 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 126,852 | \$ 77,725 | |

| Reserve Payments | Date Due | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 |
|---|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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 | \$ 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 | \$ 28,890 | |
| Total Reserve Payments | | \$ 40,913 | \$ 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 | 2023 | 2024 | 2025 | 2026 |
|-------------------------------------|------------|------------|------------|------------|
| 2015 PIERCE SABER PUMPER FIRE TRUCK | \$ 54,500 | \$ 54,500 | | |
| 2016 (4) PIERCE EQUIPMENT LEASE | \$ 61,372 | | | |
| 2018 SCRA ROTATION | \$ 27,265 | \$ 27,265 | \$ 27,265 | |
| 2021 EQUIPMENT LEASE | \$ 188,071 | \$ 188,071 | \$ 188,071 | \$ 188,071 |
| Total Vehicles & Equipment Payments | \$ 331,208 | \$ 269,836 | \$ 215,336 | \$ 188,071 |

| Per Capita Debt | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | 2051 | 2052 | 2053 |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Total Debt & Reserve Payments | \$ 2,143,294 | \$ 2,079,775 | \$ 2,034,308 | \$ 2,035,245 | \$ 1,854,791 | \$ 1,856,332 | \$ 1,870,780 | \$ 2,002,402 | \$ 1,869,104 | \$ 1,786,747 | \$ 959,172 | \$ 2,035,545 | \$ 1,654,379 | \$ 1,657,223 | \$ 390,639 | \$ 391,440 | \$ 390,141 | \$ 158,782 | \$ 167,783 | \$ 167,784 | \$ 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. | \$ 11.16 | \$ 10.19 | \$ 9.37 | \$ 8.93 | \$ 7.73 | \$ 7.37 | \$ 7.09 | \$ 7.26 | \$ 6.49 | \$ 5.96 | \$ 3.07 | \$ 6.28 | \$ 4.92 | \$ 4.76 | \$ 1.09 | \$ 1.05 | \$ 1.02 | \$ 0.40 | \$ 0.41 | \$ 0.40 | \$ 0.39 | \$ 0.38 | \$ 0.37 | \$ 0.36 | \$ 0.35 | \$ 0.34 | \$ 0.33 | \$ 0.33 | \$ 0.32 | \$ 0.21 | |
| Total Debt per household per mo. | \$ 40.59 | \$ 37.68 | \$ 35.14 | \$ 33.92 | \$ 29.72 | \$ 28.65 | \$ 27.84 | \$ 28.77 | \$ 25.96 | \$ 23.82 | \$ 12.30 | \$ 25.13 | \$ 19.69 | \$ 19.05 | \$ 4.34 | \$ 4.21 | \$ 4.06 | \$ 1.60 | \$ 1.64 | \$ 1.60 | \$ 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

| | |
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| 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) |