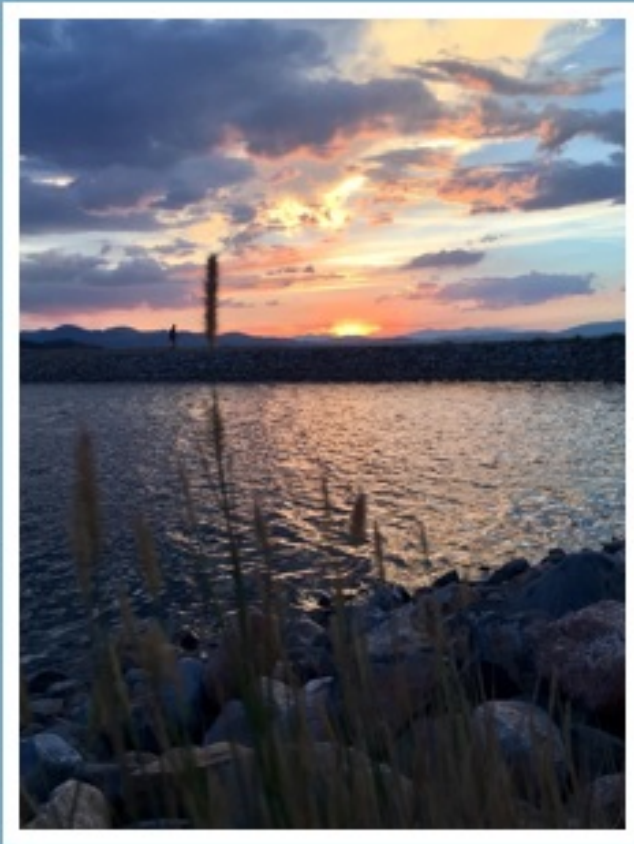




ANNUAL BUDGET  
2019-2020



275 WEST MAIN STREET  
SANTAQUIN, UTAH  
(801) 754-3211  
[WWW.SANTAQUIN.ORG](http://WWW.SANTAQUIN.ORG)

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



**SANTAQUIN CITY ANNUAL BUDGET**

**FOR THE FISCAL YEAR**

**JULY 1, 2019 – JUNE 30, 2020**

**KIRK F. HUNSAKER**

MAYOR

**KEITH E. BROADHEAD**

COUNCIL MEMBER

**NICHOLAS P. MILLER**

COUNCIL MEMBER

**ELIZABETH B. MONTROYA**

COUNCIL MEMBER

**CHELSEA L. ROWLEY**

COUNCIL MEMBER

**D. LYNN MECHAM**

COUNCIL MEMBER

**BENJAMIN A. REEVES**

CITY MANAGER

## MISSION STATEMENT

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Executive Summary</b>	
Budget Message	7
Financial Policies	10
Revenue Highlights	12
Personnel	14
Operations	16
Capital Projects	16
Capital Vehicles & Equipment	17
Debt	18
Challenges for the Future	18
<b>Santaquin City Community Profile .....</b>	<b>20</b>
Location	21
History	21
Santaquin Area Map	22
General Statistics	26
<b>Budget Overview Section .....</b>	<b>31</b>
Financial Policies	32
<i>Basic Purpose of City Government</i>	32
<i>How Should We Govern?</i>	32
<i>Basic Goals of City Government</i>	33
<i>Major Benefits from Establishing Written Financial Policies</i>	34
<i>Basis of Accounting Policies</i>	36
<i>Revenue and Taxation Policies</i>	38
<i>Budgeting and Operation Policies</i>	41
<i>Capital Planning Policies</i>	45
<i>Long Term City Debt and Public Borrowing Policies</i>	49
<i>Cash Management and Investment Policies</i>	51
<i>Accounting and Financial Reporting Policies</i>	52
<i>Purchasing Policies</i>	53
Budget Overview and GOFA Distinguished Budget Award	54
Overview of Santaquin City Accounting Structure.....	55
<i>Fund &amp; Fund Types</i>	55
<i>Governmental Funds</i>	55
<i>Proprietary Funds</i>	58
<i>Budgetary Fund Chart</i>	59

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**TABLE OF CONTENTS – CONTINUED**

Supporting Entities – Municipally Controlled.....	60
<i>Community Development Area (CDA)</i>	60
<i>Local Building Authority (LBA)</i>	65
<i>Santaquin Water District (SWD)</i>	66
Organizational Structure and Budget Development .....	68
<i>Organizational Chart</i>	68
<i>Budget Calendar</i>	69
Santaquin City Goals & Priorities.....	73
<i>Santaquin City Council Charter</i>	73
<i>Goals &amp; Objectives for 2019-2020</i>	75
<i>Major Initiatives for 2019-2020</i>	76
<i>Economic Development</i>	76
<i>Summit Ridge Parkway Extension to US-6 Main Street</i>	79
<i>Recreation/Aquatics Center Ballot Proposition</i>	81
<b>Budget Summary Section.....</b>	<b>84</b>
Citywide Revenues	85
Tax Levels	87
Rate & Fee Changes	87
Use of Reserves or Fund Balance	87
Investments	88
Fund to Fund – Transfers	89
Citywide Expenditures	91
Budget Summary	94
General Fund	99
Functional Areas – Departmental Review.....	101
<i>Public Safety</i>	102
<i>Public Works</i>	116
<i>Community Development</i>	119
<i>Leisure Services</i>	123
<i>Administrative Services</i>	128
Summary of all Personnel Changes – City Wide	131
Salary & Benefits	132
Capital Projects	135
Operational Impacts of Capital Projects	138

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**TABLE OF CONTENTS – *CONTINUED***

Citywide Debt.....	139
<i>Legal Debt Limits</i>	139
<i>General Fund Debt</i>	140
<i>Enterprise Fund Debt</i>	141
<b>Appendix</b>	<b>144</b>
A – Santaquin City Budget – Detail Version	
B – Current Consolidated Fee Schedule	
C – Debt Service Amortization Schedules	
D – Strategic Accomplishments - 2017	
E – Glossary	
F – Acronyms	

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**EXECUTIVE SUMMARY**

June 18, 2019

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

It is my pleasure to present the Fiscal Year (FY) 2019-2020 Budget to you for your approval. This is a balanced budget that provides for the full on-going operations of the city. This document is prepared for your consideration following the presentations of the Tentative Budget on May 21, 2019 and the Public Hearing on June 4, 2019. The following Budget Message is a brief overview of the highlights in the budget.

The budget is the financial plan for FY2019-2020. It provides the financial guidance necessary to implement the goals and objectives established by the Mayor and City Council. The budget is one of the primary guiding documents that the city prepares each year. It provides a delicate balance to ensure that city resources are managed responsibly, and essential city services are held to the highest level of quality.

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

**BUDGET MESSAGE**

This budget has been prepared in a good economic environment. The national and state economies are beginning to show mixed signals of possible slowing; however the local housing market continues to grow at an unprecedented level. Further confirming a locally growing economy, the city's sales tax receipts have shown an increase for the ninth consecutive year. Sales tax receipts for the 2018 Fiscal Year are up 15.8% over the 2017 Fiscal Year.

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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

According to the US Census projections, Santaquin City has increased its population by an average of 4.3% over the past seven years. However, based upon the city's own building permits and average number of residents per home, the city's internal estimate of the average population growth rate is closer to 5.1%. Historically, US Census data from 2000 to 2010, illustrated that Santaquin City's population grew by 88%, which was well beyond the published yearly estimates provided by the Census Bureau in midyears between the formal censuses.

In addition to population growth, there is a demand for new housing, and the scarcity of affordable housing has rapidly increased home values and home construction costs. Further complicating the growth is an extremely low unemployment rate in the region. The April 2019 unemployment rate in Utah County was 2.6%, which is below the State of Utah's average of 3.0% and the national average of 3.8%. While on the surface low unemployment rates are positive, the scarcity of labor inevitably increases the capital cost of infrastructure projects needed in a high growth community.

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

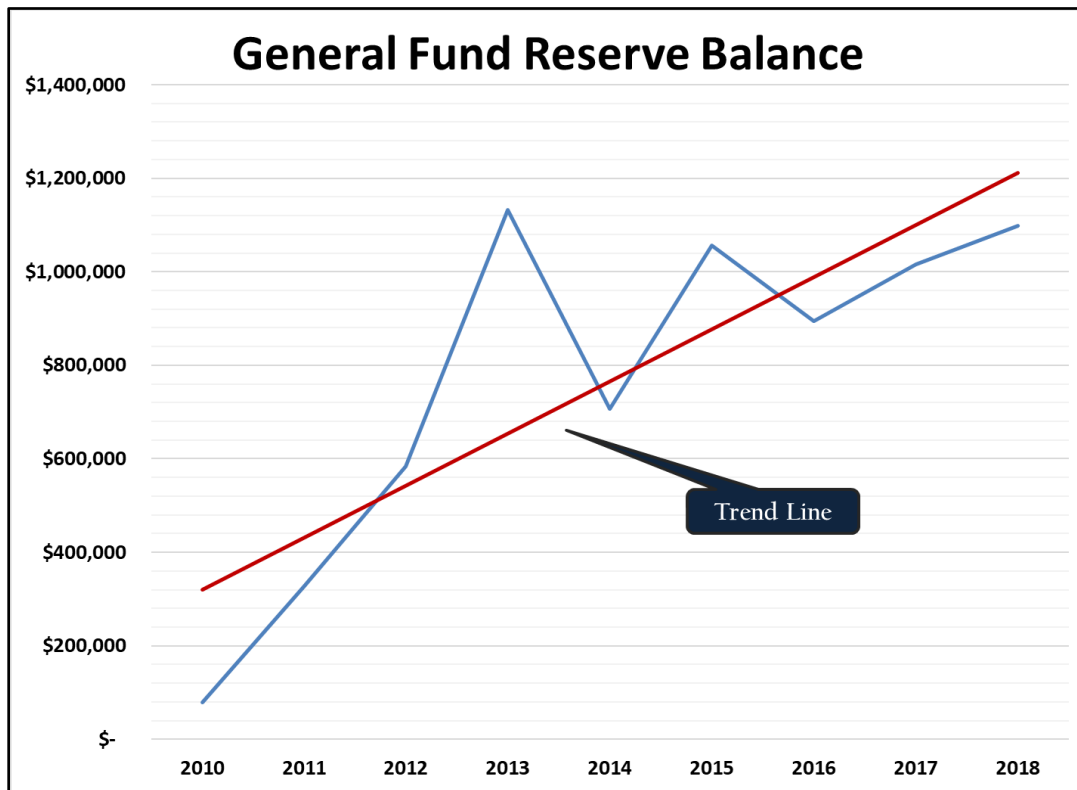
The city has many financial needs, both in capital projects as well as in operations and maintenance, which will be further identified in this document. Such needs create an enormous strain on an organization that relies on elastic revenues such as sales tax, building permits, and impact fees, which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

From 2010 to 2018, Santaquin City has grown its General Fund Reserves by \$1,019,819 or 1,294% from its low. In FY2018-2019 General Fund reserves increased by another 8.2% and citywide increases to reserves in FY2019-2020 are projected to increase by nearly 7.4%.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

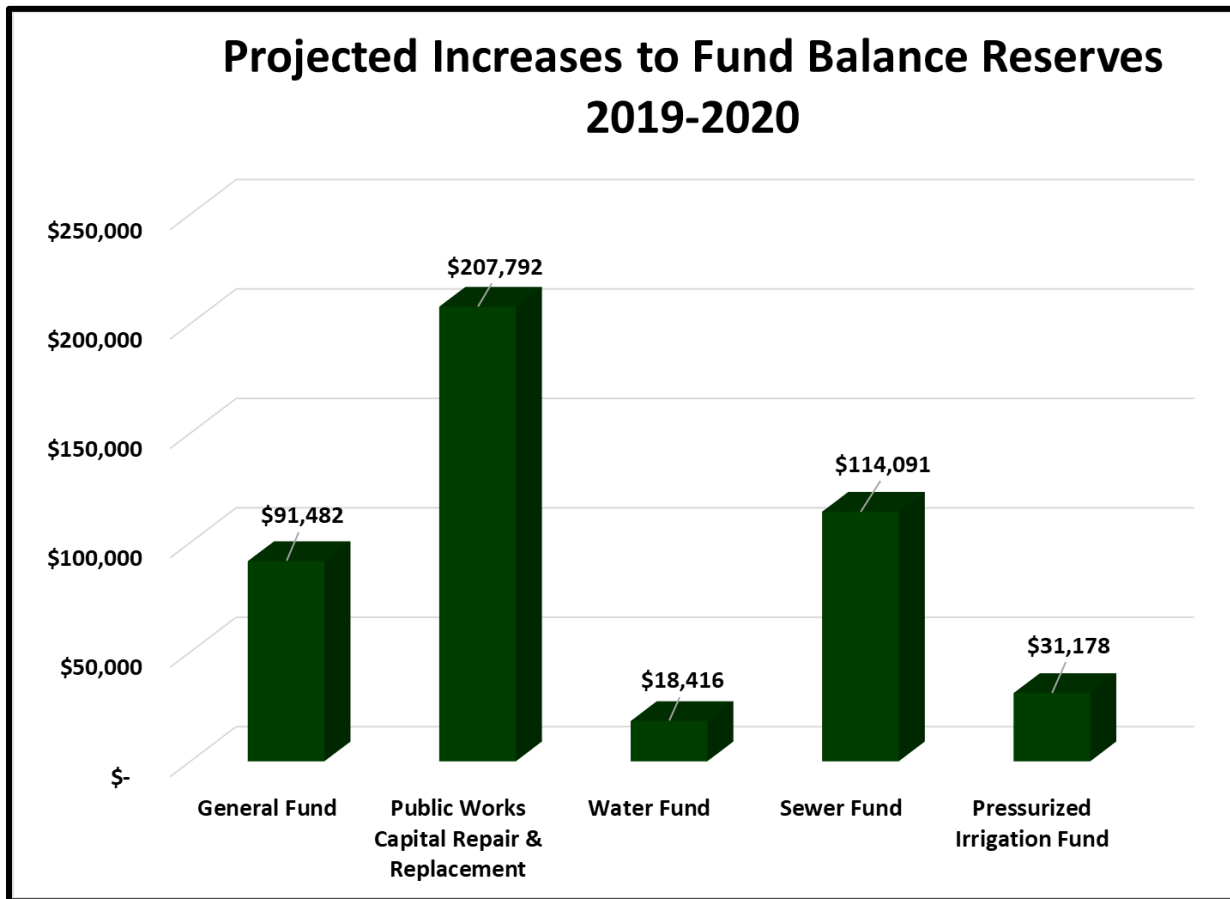
---



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



Financial Policies

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

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

- Enact policies that are in harmony with adopted ordinances, General Plan, and Capital Facilities plans and the goals and vision established by the City Council.
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time expenses.
- Due to its volatility in poor economic times, incremental increases in sales taxes should be used with caution to meet long-term financial commitments and where possible should be used to meet one-time expenses and build reserves as needed.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

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

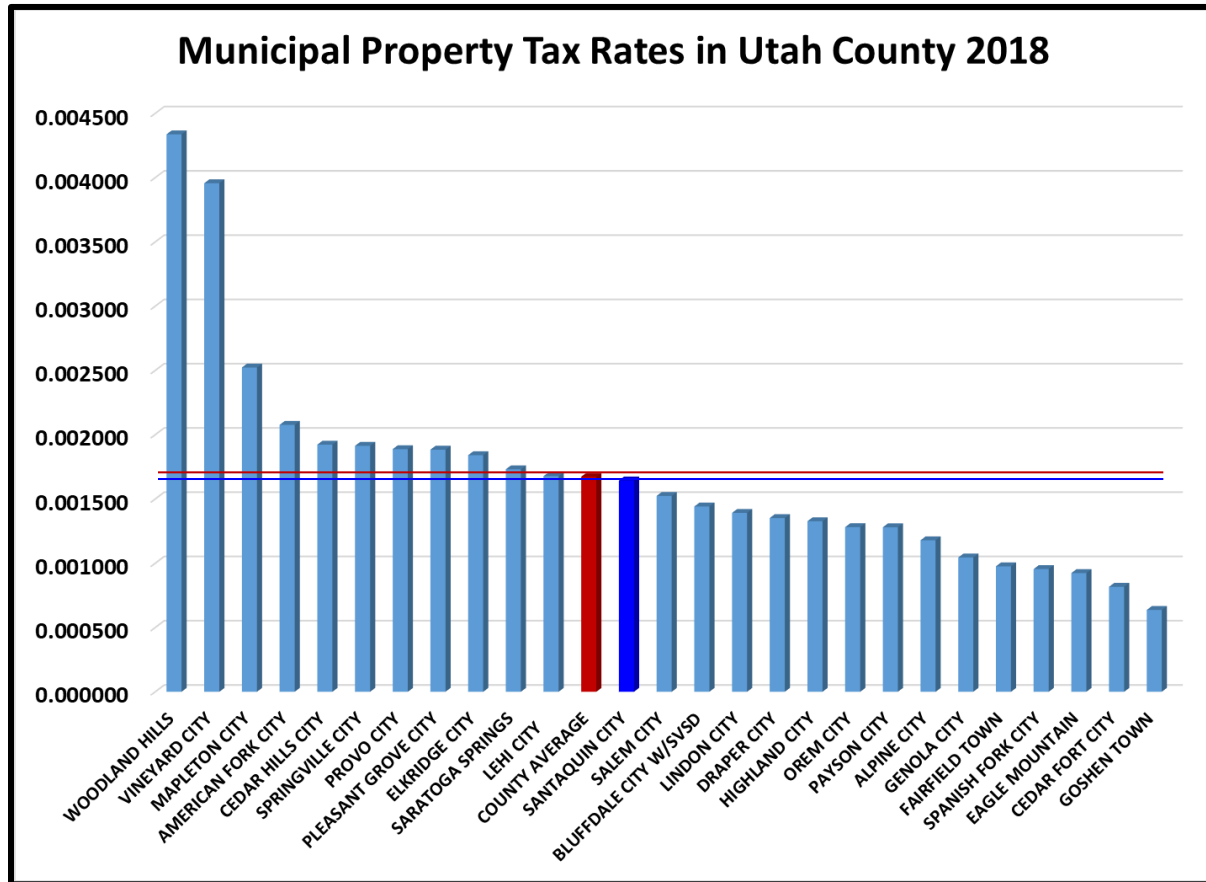
Full financial policies for Santaquin City can be found on page 32 of this document.



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

### Revenue Highlights



- Santaquin City is not proposing a property tax increase in FY2019-2020. Property Taxes are estimated by the Utah County Clerk’s office to be \$765,990 for the General Fund and \$67,865 for the Library. This 7.6% increase reflects an average growth rate consistent with the city’s increase in housing. In FY2018-2019, Santaquin City’s property tax rate was just below the average of all cities within Utah County.
- Sales taxes in FY2019-2020 are estimated to increase by 7.7% to approximately \$1.5M.
- 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 FY2019-2020, this reflects a 2.4% 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:

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

<b>Service:</b>	<b>Revenue FY2018-2019</b>	<b>Projected Revenue FY2019-2020</b>
Culinary Water	\$1,077,716	\$1,107,815
Pressurized Irrigation Water	\$870,000	\$947,081
Storm Water	\$42,840	\$43,565
Sanitary Sewer	\$1,811,948	\$1,858,584
Solid Waste	\$697,884	\$737,600
<b>Total:</b>	<b>\$3,870,388</b>	<b>\$4,694,645</b>

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

- Fund to fund transfers are a necessity to cover operational overhead costs within a community that has an extremely low commercial business base. The city works to keep those transfers as low as possible from year to year. For FY2019-2020, proposed increases of transfers to the General Fund have increased by \$115,000\* or 10.8%. (\*Reflects all year over year transfers to the General Fund including repayments loans made by the General Fund to subsidiary funds in prior years).

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

- Impact fees (new home construction fees) estimated across all the enterprise funds are based upon a projection of 240 new homes that will be constructed in FY2019-2020. These one-time funds are earmarked for specific capital projects for which they were collected. The timing of these projects will be based upon actual impact fee receipts. As such, fluctuations in the housing market will not affect the operational budgets outlined in the FY2019-2020 Budget. However, increases or decreases to the rate at which new housing is constructed may have an effect upon the timing of these projects.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Personnel

This budget includes three additional full-time employees, a Leisure Services Director, a City Planner, and an Infrastructure Inspector. There will also be two new part-time positions for the Leisure Services Functional Area.

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

**3-year Comparison**

<b>Functional Area</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Variance</b>
<b>Administration:</b>				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	0	1	1	0
<b>Community Development:</b>				
Full Time	6	6	7	1
Part Time	2	2	3	1
Seasonal/Volunteer	0	0	0	0
<b>Leisure Services:</b>				
Full Time	3	3	5	2
Part Time	17	24	28	4
Seasonal/Volunteer	50	50	51	1
<b>Public Safety:</b>				
Full Time	13	14	14	0
Part Time	10	17	19	2
Seasonal/Volunteer	53	38	38	0
<b>Public Works:</b>				
Full Time	10	10	10	0
Part Time	2	3	2	-1
Seasonal/Volunteer	3	3	3	0
<b>Total City Wide:</b>				
Full Time	<b>36</b>	<b>37</b>	<b>40</b>	<b>3</b>
Part Time	<b>38</b>	<b>53</b>	<b>59</b>	<b>6</b>
Seasonal/Volunteer	<b>106</b>	<b>92</b>	<b>93</b>	<b>1</b>
<b>Grand Total City Wide:</b>	<b>180</b>	<b>182</b>	<b>192</b>	<b>10</b>

## SANTAQUIN CITY

### 2019-2020 APPROVED BUDGET

---

In FY2017-2018, Santaquin City employed the services of an independent third party to conduct a market analysis for all Santaquin City positions. While slight adjustments will be necessary for specific high demand positions such as Police Officers and Building Inspectors, the overall Santaquin City compensation plan is found to be 2.35% below the market; a figure well within statistic margin of error. Santaquin City has continued to increase public safety salaries more quickly than the remainder of the city staff due to market conditions. In FY2018-2019, all Police Officers were given a \$1/hr. across the board increase in addition to their normal merit and COLA increases. In FY2019-2020, all Fire Department personnel will be receiving an 8% salary increase in addition to merit and COLA increases. With these increases, Santaquin City is maintaining its position in the market with regard to wages.

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

For FY2019-2020, personnel wages are proposed to increase for Cost of Living Purposes by 2.4% (e.g. given in January 2020). This increase is based upon the Consumer Price Index for calendar year 2018. In addition, possible merit increases will allow an additional increase of up to 2.6% per employee (e.g. given after employee performance reviews on their anniversary date). Furthermore, Santaquin City will be accounting for the wage increase with promotions as appropriate.

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

Medical and dental insurance premiums will experience a 14.4% increase in FY2019-2020. In order to maintain the long-standing commitment to its employees, and to attract and retain new employees, the Santaquin City council has decided to continue to cover 100% of insurance benefits for the employees of the city. Although it leaves less money for other expenses, Santaquin is one of the few cities to still have full health insurance coverage for its staff. In FY2019-2020, medical and dental insurance will continue with the Educator Mutual Insurance (EMI) Company. For more

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

information regarding Salary and Benefits, please see subsection Salary and Benefits under the Budget Summary Section of the FY2019-2020 Budget.

### Operations

Many operating accounts remained unchanged in FY2019-2020. Although a few accounts were increased when the additional expenditures were unavoidable, great effort was placed upon finding efficiencies that could offset the need to impose increases (See Appendix A).

### Capital Projects

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

In FY2017-2018, Santaquin City commenced construction on a two-part Booster Pump and Irrigation Tank Project, which will provide the city the means to move water from any source to any pressure zone within the city. The construction of an irrigation tank on the east bench will provide an irrigation source for the east side irrigation system, which utilizes culinary water for its source. This project will not only enhance the overall integrity and capability of the system, it will work to preserve culinary water for the culinary system.

In FY2018-2019, Santaquin City resolved a significant health and safety issue by working in partnership with the Summit Ridge Developer to provide a secondary access to this development by extending Summit Ridge Parkway to US-6 Main Street. The bond for this project will also construct a new (500 West Street) behind Santaquin Elementary school leading to the city's Rodeo Grounds. Road construction incentive dollars will be used to offset road construction costs for the developers of the Orchard Lane Commercial District provided they commence construction on their anchor grocery store pursuant to the schedule outlined by the City Council. Lastly, the 2018 Roads Bond will widen 300 West Street, north of Main Street, in an effort to provide two-way traffic with parking and eliminate the city's only permanent one-way street.



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

Other Capital Projects in FY2019-2020 include:

Carry Over Projects from FY2018-2019:

- Soccer Field Construction – \$900K
- 500 West Road Construction – \$888K
- 300 West Side Walk Improvement Project – \$588K
- 300 West (East Side) Road Widening Project – \$150K
- NRCS Debris Basin Study – \$428K
- Transportation Master Plan Update – \$40K
- Public Safety Capital Facility Plan – \$5K

New Projects in FY2019-2020:

- Annual Road Maintenance Projects – \$632K
- Culinary Water Capital Facility Plan Update – \$60K
- Pressurized Irrigation Water Capital Facility Plan Update – \$60K
- Road Fee Study – \$50K
- Construction of a Field Maintenance Building – \$45K
- Ballfield Fence Replacement – \$20K
- Cemetery Gateway Arch – \$5K

*For more detailed information on Capital Projects, please see the Capital Projects section of the FY2019-2020 Budget*

### Capital Vehicles and Equipment

To lower the cost of repairs and insure 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.

New vehicles and equipment for FY2019-2020 include the following:

- Police Car Rotation (4) – \$240K
- Fire Department Brush Truck – \$220K
- Replacement Backhoe – Net \$84K
- F450 Pickup Truck with Plow & Sander – \$80K
- F150 Pickup Truck – \$40K
- Lawn Mower (oversized) – \$50K
- Heavy Duty Lift Trailer for Large Equipment – \$40K

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### Debt

The city has a current annual debt service obligation of approximately \$2.05M. This budget accounts for increased debt of \$4.3M for the construction of the extension of Summit Ridge Parkway, 500 West, 300 West, and the Intersection of Highland Drive and Canyon Road. In addition, the city will be funding the acquisition of its vehicles and equipment purchase in FY2019-2020 with a 5-year lease in the amount of \$754,000.

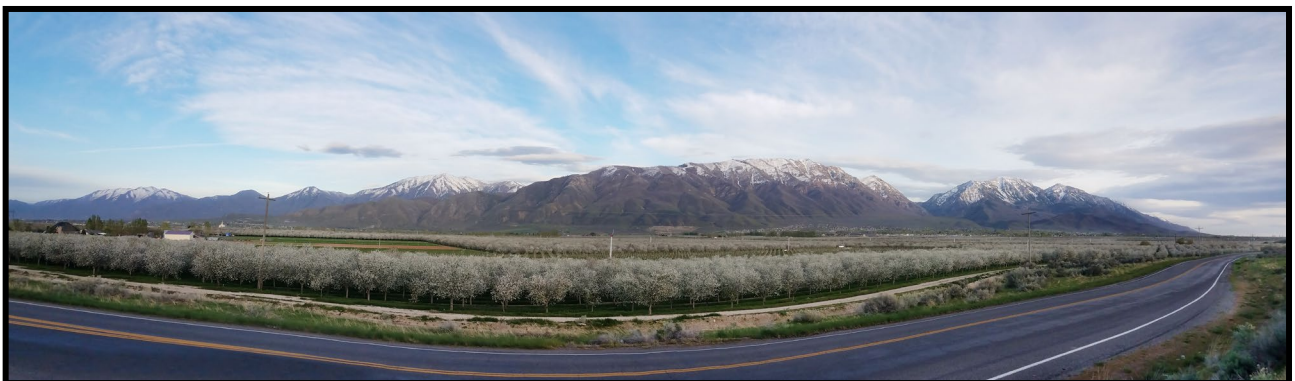
The city has no general obligation debt.

For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see subsection City Debt under the Budget Summary Section of the FY2019-2020 Budget.

### Challenges for the Future

The City faces the following challenges in FY2019-2020 and beyond:

- Continually increasing need of funding for road maintenance and improvement; the initial planning to address this issue will be evaluated through a Roads Fee Plan that will be conducted in FY2019-2020.
- Increasing indebtedness to fund essential infrastructure needs within a rapidly growing community.
- Ever-increasing demand for city services, such as an aquatics/recreation center, which may stretch the city's operational capacity.
- Demographic influx, which is changing the political environment and vision of the future.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**CONCLUSION**

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

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

Respectfully submitted,



---

**BENJAMIN A. REEVES**  
Santaquin City Manager



## SANTAQUIN CITY COMMUNITY PROFILE SECTION

This section of the city's FY2019-2020 budget includes information regarding the city's culture, location, population, education, economic development, and statistics.

Location.....	21
History.....	21
Santaquin Area Map.....	22
General Statistics.....	26



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### SANTAQUIN CITY COMMUNITY PROFILE

#### LOCATION

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

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

#### HISTORY

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

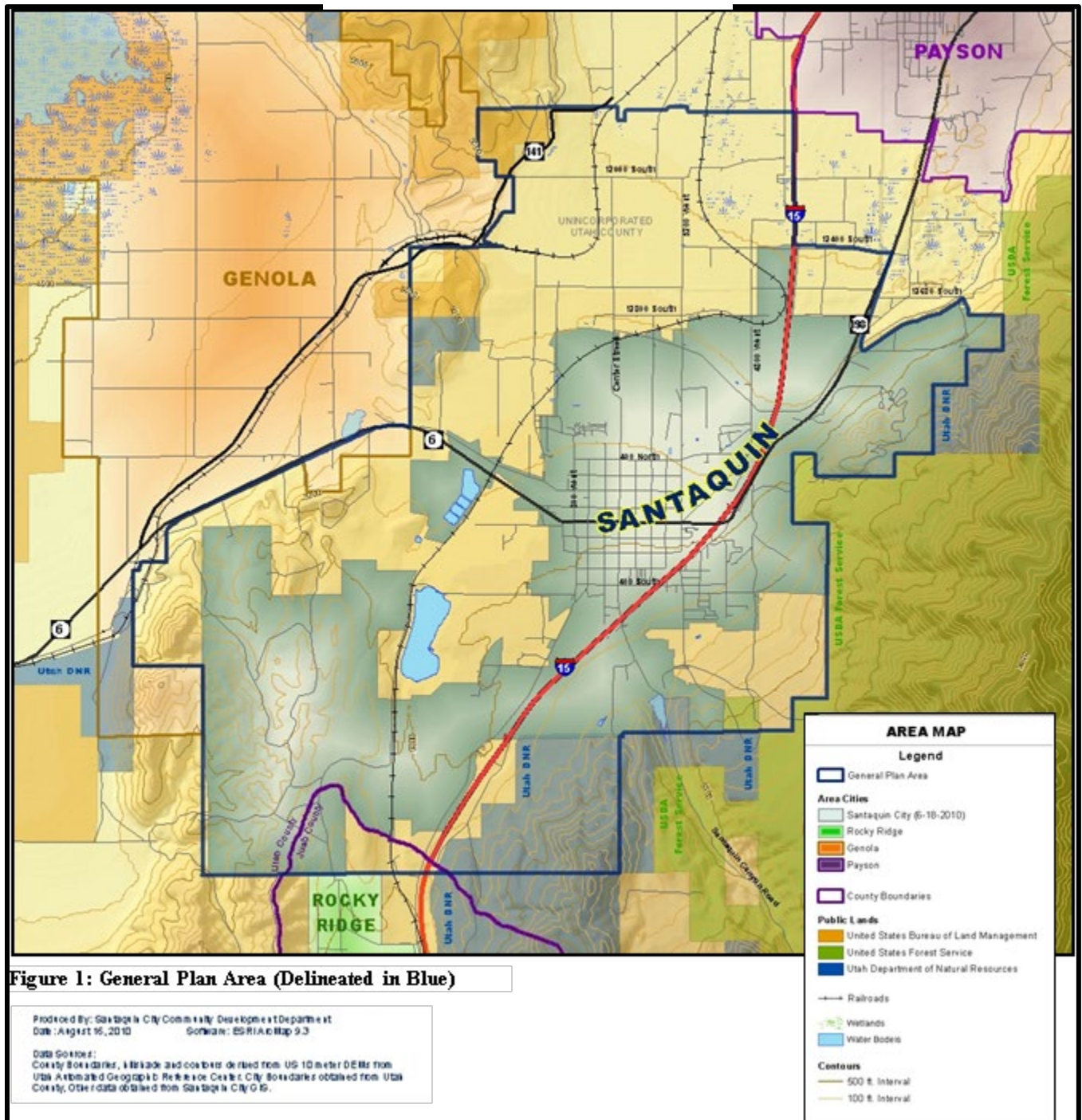
A friendship developed between local Indian Chief Guffich and Benjamin F. Johnson, leader of the original pioneers, which enabled the pioneers to settle peacefully in the area. By 1853, the settlement had grown sufficiently to become known as Summit Creek Precinct No. 7. Soon after, however, the Walker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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

### Santaquin Area Map



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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

resettlement, Chief Guffich came secretly to warn Johnson of an impending raid by young braves (some conflicting local histories state that it was the Chief's son, Santaquin, who warned the settlers). The settlers quickly left, and when the raiders found the fort deserted, Chief Guffich



Old Rock School House  
Corner of 100 South and 100 West

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

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

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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

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.



Santaquin's Orchard Blossoms

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 pasture land. The construction of cold storage and fruit processing facilities created many jobs in the community.

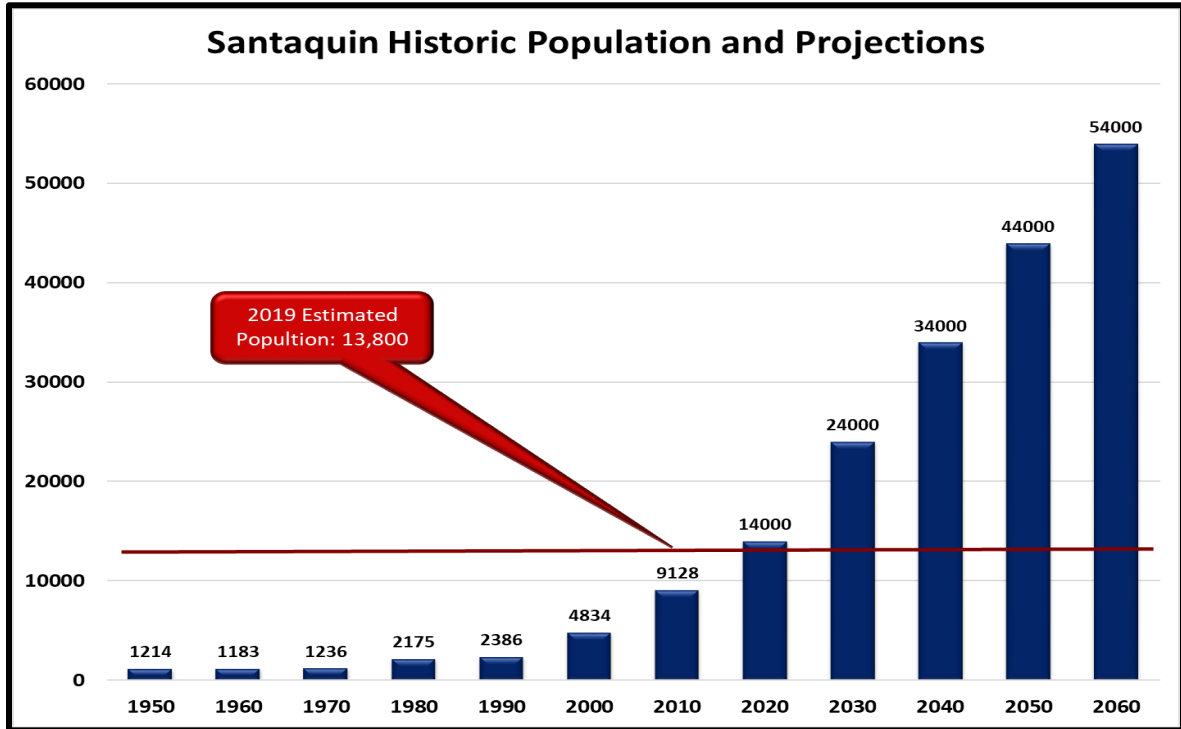
Another major economic event occurred in 1968 with the completion of Interstate 15 through the town. This new road system made it possible for local agribusinesses to more easily distribute goods and receive supplies. The Interstate also caused a commercial leap frog to occur around Santaquin with reduced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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

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



Santaquin City's Youth City

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

# GENERAL DEMOGRAPHIC STATISTICS



## POPULATION PROJECTIONS

<b>Current</b> (2019 Calculated Estimate)	13,800
<b>2020</b>	14,000
<b>2030</b>	24,000
<b>2040</b>	34,000
<b>2050</b>	44,000
<b>2060</b>	54,000

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



## GENERAL INFORMATION

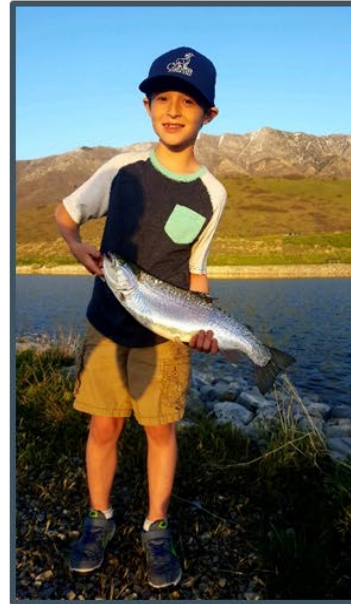
<b>Date of Incorporation</b>	January 4, 1932
<b>Form of Government</b>	Six Member Council
<b>Certified Tax Value of the City</b>	\$556,274,342
<b>Certified Tax Rate of the City</b>	0.001499
<b>Total Anticipated Property Tax</b>	\$833,855
<b>Area of the City (sq. mi.)</b>	10.40
<b>Median Household Income</b>	\$69,712
<b>Median Home Value (Census)</b>	\$210,600
<b>Median Home Value (Zillow)</b>	\$331,500
<b>Average Home Listing (Zillow)</b>	\$327,000
<b>Population Growth Rate (2010-2018 U.S. Census est.)</b>	34.5%
<b>2018 Census Population (Federal estimate)</b>	12,274
<b>Population Composition</b>	
White	83.5%
Hispanic	14.8%
American Indian	0.1%
Black	0.5%
Asian	0.1%
Other	1.0%
<b>Gender</b>	
Male	52.4%
Female	47.6%
<b>Age</b>	
Median Age	23.1
Under 20 Years	52.3%
20-64 Years	42.1%
65 and Over	5.6%

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

# Recreation

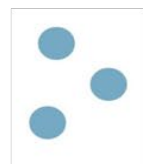
## RECREATION

<b>Parks</b>	12
<b>Park Acreage (developed)</b>	71.95
<b>Playgrounds</b>	5
<b>Sports Fields</b>	15
<b>Ski Resorts within 45 miles</b>	9
<b>Lakes within 40 miles</b>	6
<b>Community Center</b>	1



## ENTERTAINMENT & BUSINESSES

<b>Parades</b>	2
<b>Rodeos</b>	2
<b>Restaurants</b>	8
<b>Hotels &amp; Motels</b>	0
<b>Total Businesses</b>	232



SANTAQUIN CITY  
2019-2020 APPROVED BUDGET



**COMMUNITY DEVELOPMENT**

BUILDING PERMITS ISSUED  
2018 CALENDAR YEAR

**New Building Permits**

New Residence Single-Family	183
New Residence Multi-Family	5
New Commercial	1
Other	16
<b>Total Building Department</b>	<b>205</b>



**CHURCHES**

The Church of Jesus Christ  
of Latter-Day Saints

Santaquin Baptist Church

Christian Life Assembly of God (Payson)

Payson Bible Church

San Isidro Mission – Catholic (Elberta)

San Andres Catholic Church (Payson)

**HOSPITALS**

WITHIN 25 MILES

Mountain View Hospital

Utah Valley Regional Medical Center

Central Valley Medical Center (Nephi)

Canyon View Medical Clinic

Central Valley Medical Clinic  
(Santaquin)



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**



# Public Works



## STREETS & TRANSPORTATION

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

## SEWER SYSTEM

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

## CULINARY WATER

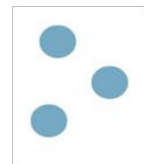
Customer Connections	3539
Water Main Line (miles)	78.5
Storage Capacity	3.76M gal

## PRESSURIZED IRRIGATION WATER

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

## STORM DRAINAGE

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**



**FIRE & EMS PROTECTION**

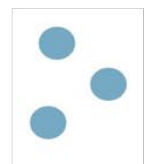
2018 CALENDAR YEAR

<b>Number of Fire Apparatus</b>	11
<b>Number of Ambulances</b>	3
<b>Calls for Service - Fire</b>	174
<b>Structural Fires</b>	24
<b>Brush/Wildland Fires</b>	36
<b>Accidents/Vehicles</b>	87
<b>Smoke/CO Alarms</b>	76
<b>Vehicle Fires</b>	12
<b>Calls for Service - EMS</b>	450
<b>Hospital Transports</b>	220

**POLICE PROTECTION**

2018 CALENDAR YEAR

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





## **BUDGET OVERVIEW SECTION**

This section of the city’s 2019-2020 Budget presents information regarding Santaquin City’s focus, initiatives and capital improvements; provides a citywide budget summary; and gives an overview of the city’s accounting structure and major budget issues.

Financial Policies .....	32
Overview of Santaquin City’s Accounting Structure.....	55
Supporting Entities – Municipally Controlled.....	60
Organizational Structure and Budget Development.....	68
Santaquin City Goals & Priorities .....	73



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### FINANCIAL POLICIES

#### INTRODUCTION

These policies will be adopted by the Council as a component of the FY2019-2020 Budget and will be updated annually as necessary. The language for said policies leaned heavily on those adopted by our neighboring city to the north; Lindon City, Utah. They provide a solid framework and guidelines for the Santaquin City Council and staff to follow to ensure compliance with Federal and State Laws and Santaquin City ordinances. These financial policies are included here for informational purposes.

#### Basic Purpose of City Government

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

#### How Should We Govern?

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

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





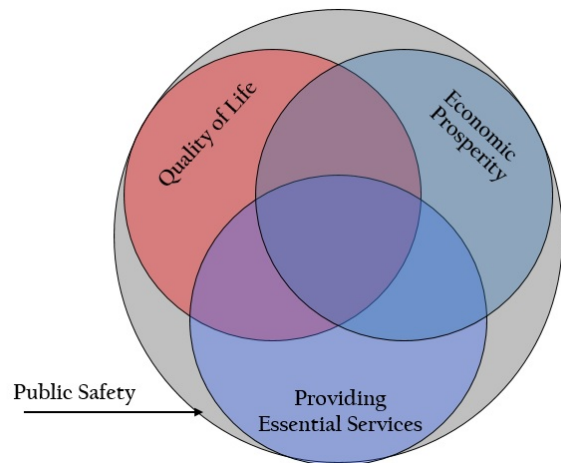
# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### BASIC GOALS OF CITY GOVERNMENT

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



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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

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

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

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

Other major benefits from establishing written financial policies include:

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

## SANTAQUIN CITY

### 2019-2020 APPROVED BUDGET

---

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

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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### BASIS OF ACCOUNTING POLICIES

#### General Policies

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



Specific Policies:

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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### REVENUE AND TAXATION POLICIES

#### General Policies

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



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

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

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

As a guiding principle, therefore, the rate of property taxes or sales or franchise taxes should not be increased unless inflation has clearly forced operation costs upward faster than property and sales tax growth or new services are commenced that clearly serve the broad general public. As a long-range planning policy, the City will attempt to stabilize its revenue sources by:

- a. Seeking, where necessary, legislative support for increases in the present rate of local option sales taxes.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

- b. Seeking and developing additional growth-type taxes.
  - c. Attempting to expand and diversify the city's tax base with commercial and industrial development.
  - d. Annually establish an appropriate property tax levy to meet city needs, consistent with the objective of avoiding significant fluctuations in the levy from year to year.
3. Where a new service is commenced that serves only a substantial segment of the broad general public and an increase in total revenue proves justified as a result, equity is served if a revenue source is selected that is closely related to such new service, i.e., a source selected on a basis of "benefits received."

Specific Policies

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

of each type of activity. Indirect costs shall include the cost of annual depreciation of capital assets.

6. The City will set fees for other user activities, such as recreational services, at a self-sustaining level where possible.
7. The City shall actively seek all available grant funding for operating or capital purposed in any fund.





# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### BUDGETING AND OPERATIONS POLICIES

#### General Policies

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

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

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

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

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

Specific Policies

1. The budget of each fund shall be prepared on the basis of determining true “economic need.” The City Manager is encouraged to continue the preparation of annual budgets in an environment of mutual cooperation and consultation with the appropriate departments and functional areas.
2. Budgets for all governmental type funds shall be prepared, adopted, executed, and controlled in the manner prescribed in the Uniform Fiscal Procedures Act for Utah Cities.

Operating and capital budgets shall be prepared for all enterprise and internal service type funds of the City, and controlled as specifically prescribed in the Uniform Fiscal Procedures Act for Utah Cities and the Accounting Manual for Utah Cities, as promulgated by the Office of the Utah State Auditor.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

**Budget Amendments:**

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**CAPITAL PLANNING POLICIES**

General Policies

1. Planning for city capital improvement needs and means of financing shall be on a long-range basis; short-range planning shall be on a five-year basis and needs beyond that on a six to ten-year program.
  
2. As a general rule, capital improvements shall be financed as follows:
  - a. For the departments financed from the general fund, all departmental equipment will normally be paid for from current appropriations within that fund; major capital improvements for general governmental purposes, consisting of land, buildings, and improvements other than buildings, regardless of size, will be financed through the annual budget of the City's capital improvements fund, to the extent available funds and current priorities will permit; major capital improvements which cannot be financed from annual appropriations within the capital improvements fund, or which cannot be delayed until the required funds are accumulated within such fund, may be financed by federal grants, by issuance of general obligation bonds, revenue bonds (where permissible), or by a combination of any of these methods.
  
  - b. For departments financed from utility or enterprise funds, such as for water and sewer systems, all capital acquisitions and improvements, including land, buildings, improvements other than buildings, and machinery and equipment should be paid from resources provided by capital contributions and net income of each such fund, with provision for acquisition of such improvements being made annually in the budgets of such funds. However, with respect to major capital improvements that cannot be financed from annual earnings within these funds, either midterm borrowing on an inter-fund loan fund basis or long-term borrowing by issuance of revenue or general obligation bonds should be utilized.



# SANTAQUIN CITY

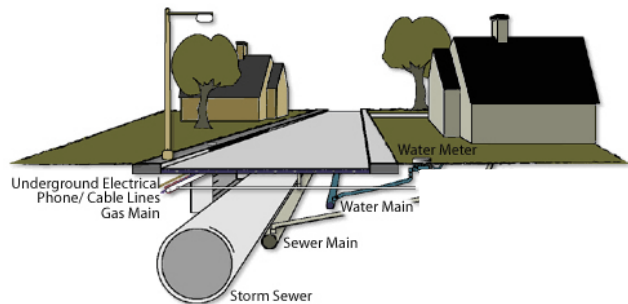
## 2019-2020 APPROVED BUDGET

---

### Specific Policies

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

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



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

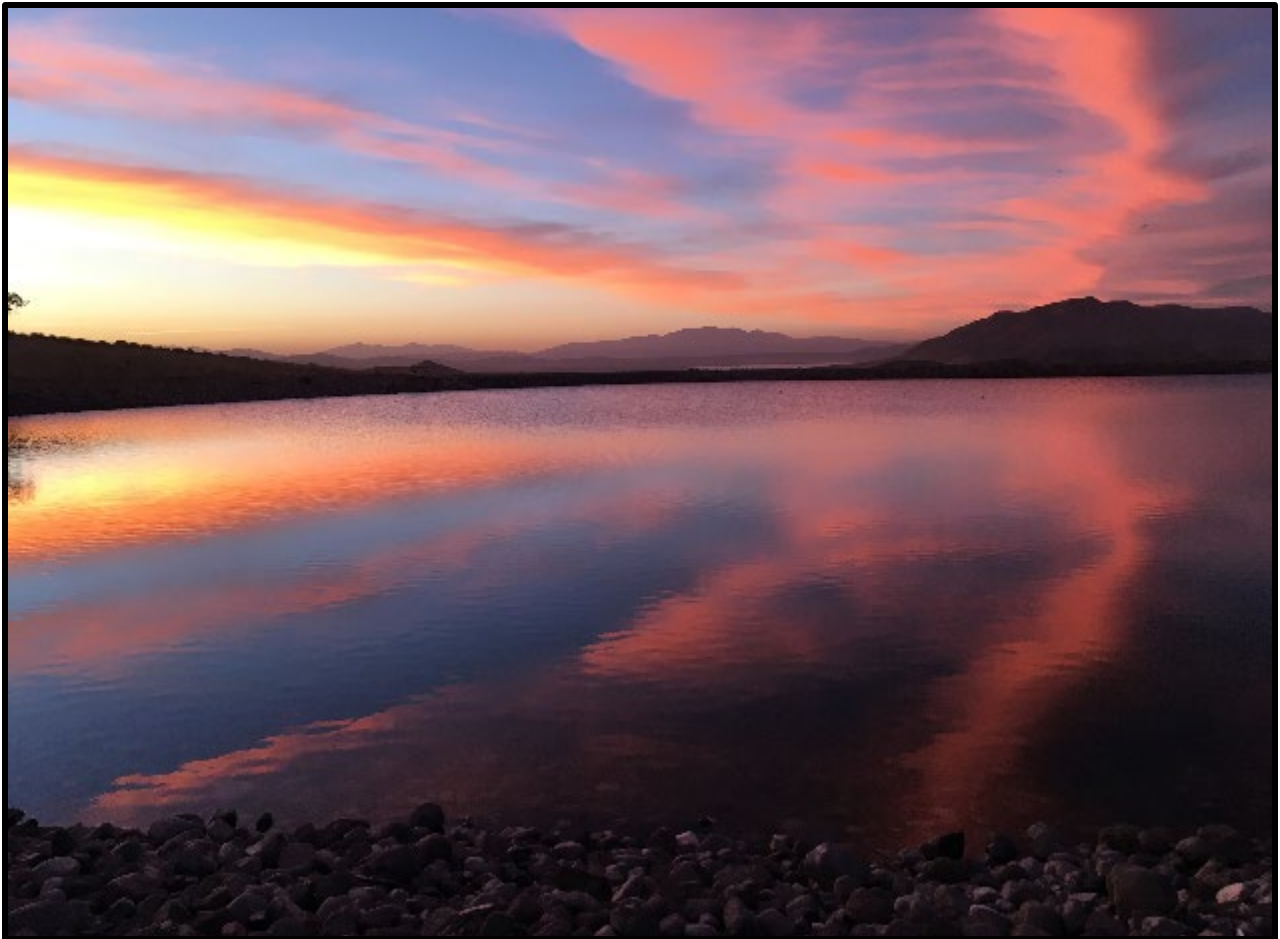
Generally, choice of options for financing major capital projects shall be in the following sequence:

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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





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



General Policies

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

Specific Policies

1. The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues and/or accumulated reserves.
  
2. The maturity date for any debt will not exceed the reasonable expected useful life of the improvement being financed.
  
3. It shall be the policy of the City generally to limit the average maturity of general obligation bonds to a term not to exceed 20 years.
  
4. It shall be the policy of the City to reserve twenty-five percent (25%) of the general obligation debt limit for emergency purposes.
  
5. The City shall encourage and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure in every financial report and bond prospectus.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**CASH MANAGEMENT AND INVESTMENT POLICIES**

General Policies

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

Specific Policies

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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### ACCOUNTING AND FINANCIAL REPORTING POLICIES

#### General Policies

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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### PURCHASING POLICIES

#### General Policies:

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

#### Specific Policies:

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

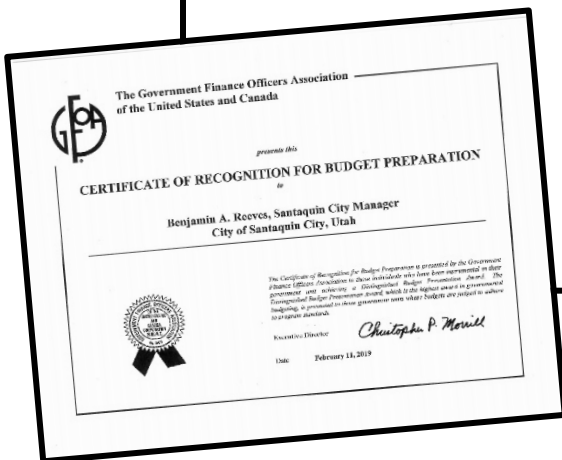
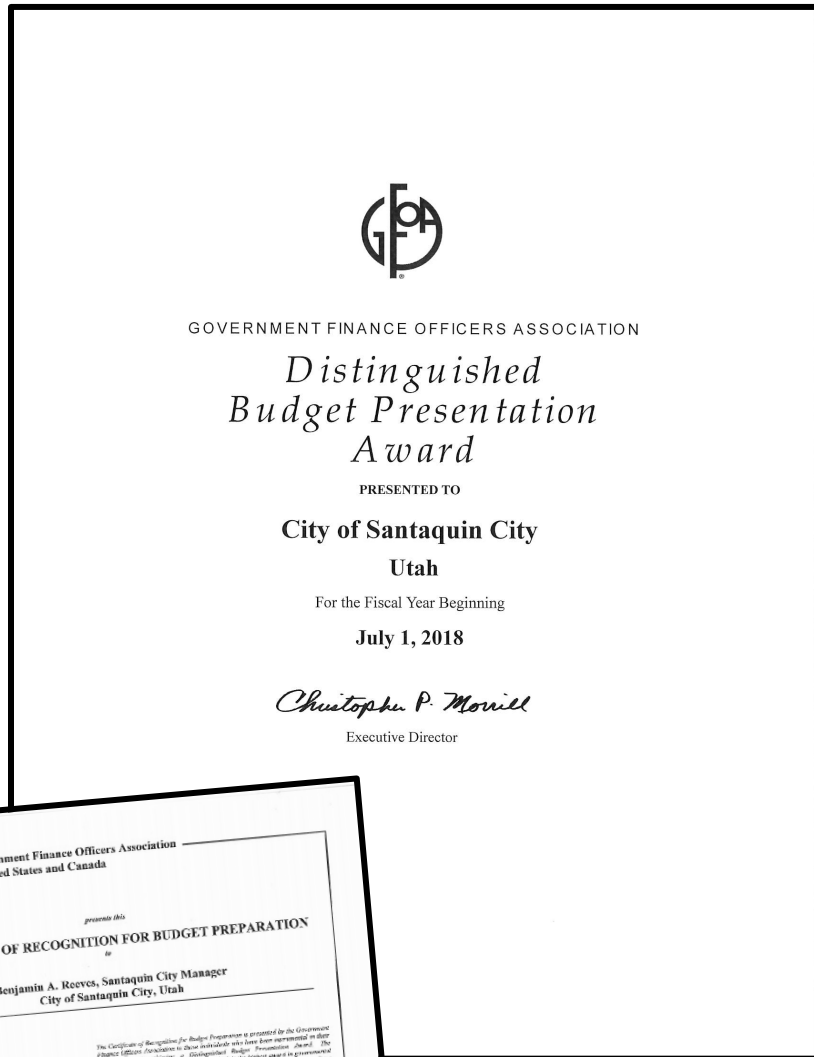


**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**BUDGET OVERVIEW**

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



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### OVERVIEW OF SANTAQUIN CITY ACCOUNTING STRUCTURE

#### Fund and Fund Types

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

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

#### Governmental Funds

These are the funds through which most governmental functions are typically recorded and financed. Santaquin City uses three types of governmental funds listed below. A fourth type, debt service funds, are not utilized by Santaquin City. Debt services are paid for directly from the Capital Funds or Enterprise Funds from which they were derived.



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### *General Funds*

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

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

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

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

### *Special Revenue Funds*

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

- *Recreation*
- *Santaquin Events*
- *Royalty*
- *Chieftain Museum*
- *Library*
- *Senior Citizens*
- *Fire Dept.*
- *RAP Tax Fund\**

*\* Newly created in FY2018-19 as approved in the November, 2018 Election*



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Capital Projects Funds*

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

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

*In FY 2018-2019, a one-time transfer of \$50,000 from the Public Works Capital Repair and Replacement was used to install Fiber Connectivity to the Public Works Building. In addition, funds will continue to be transferred from this fund to the Capital Vehicles & Equipment Fund, to pay the debt service payments on the 2017 Snowplow/10-Wheeler Dump Truck. Regardless of these transfers, it is anticipated that this fund will grow by \$207,792 in FY2019-2020.*



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**Proprietary Funds**

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

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

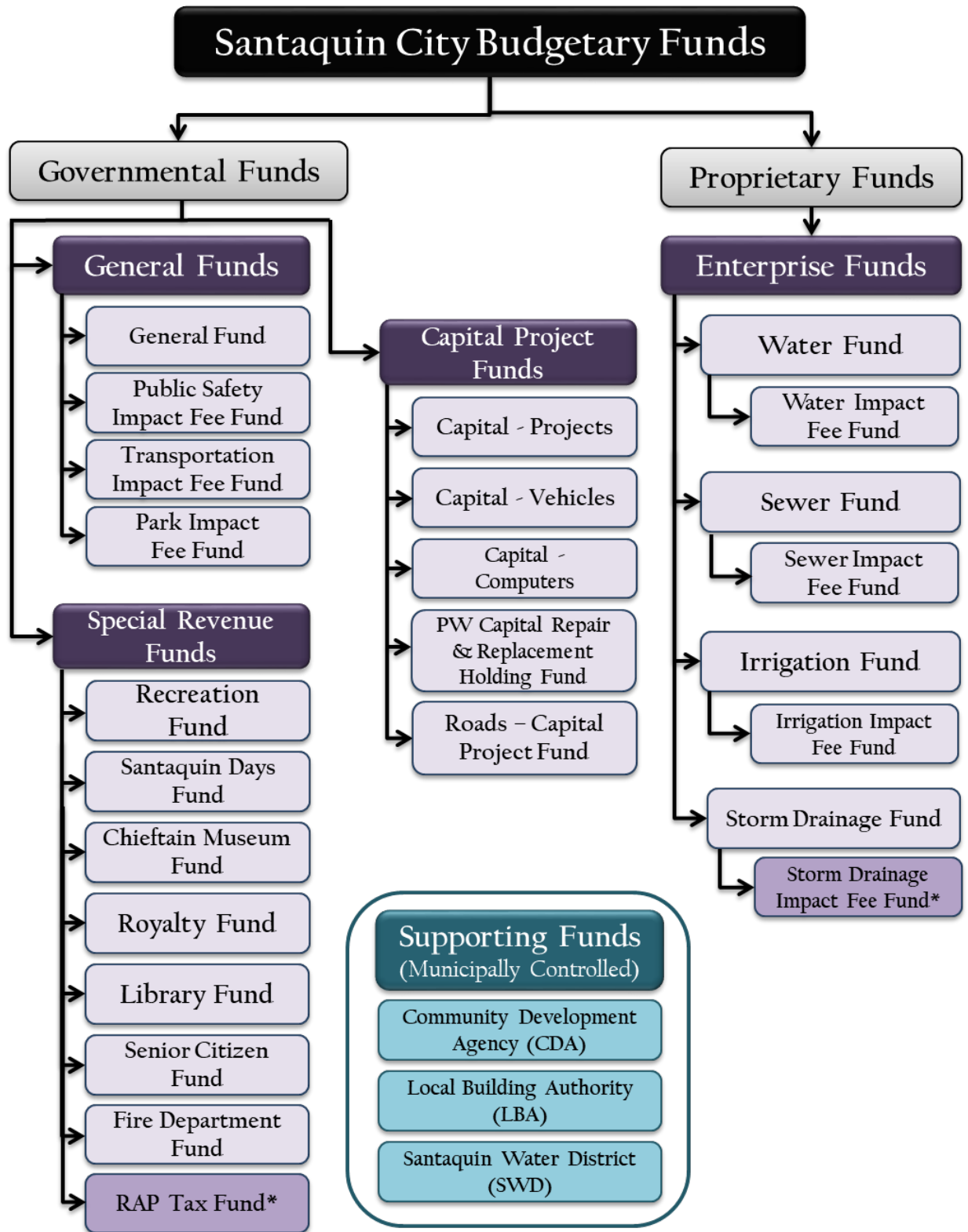
To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, impact fee funds were also created. With the completion of a Storm Drainage Master Plan in FY2018-2019, a new Storm Drainage Impact Fee Fund was created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

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



Santaquin City Public Works Building

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**



\* Newly created in FY2018-2019

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**SUPPORTING ENTITIES – MUNICIPALLY CONTROLLED**

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

Community Development and Renewal Agency of Santaquin (CDA):

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

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

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

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

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

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

In FY2018-2019, Santaquin City, in partnership with the Summit Ridge Developers HG-Utah-1 and Utah Summit Partners (*Salisbury Homes & Ivory Homes*), commenced construction on the secondary access to the Summit Ridge Development. This new parkway extension will not only provide access to the subdivision, it will also open municipal lands for the development of the aforementioned business park. As of June 2019, construction is about 50% complete with an anticipated completion date of September 2019.

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

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

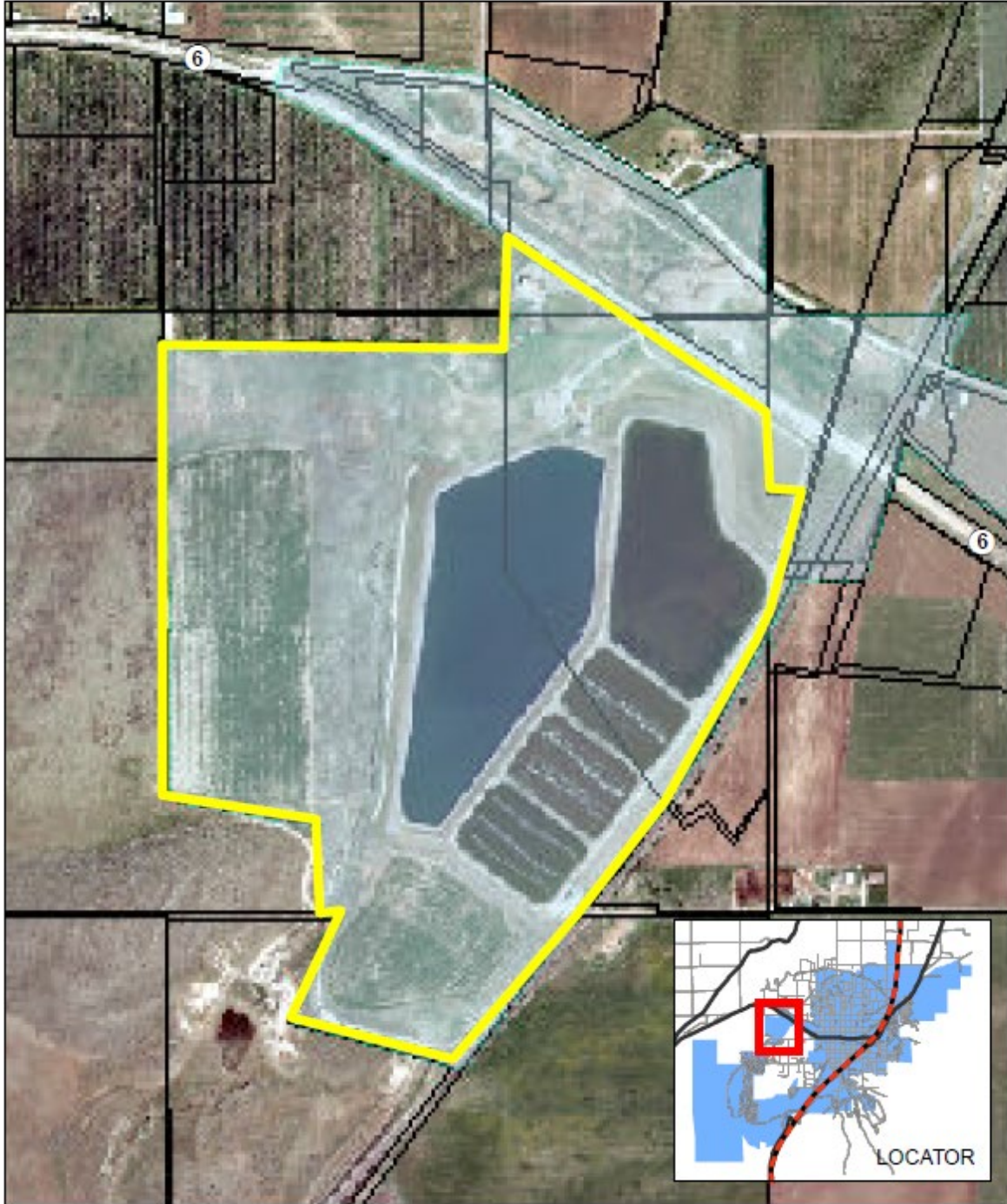


**Extension of Summit Ridge Parkway to US-6 Main Street**  
**Under Construction – June 2019**

SANTAQUIN CITY  
2019-2020 APPROVED BUDGET

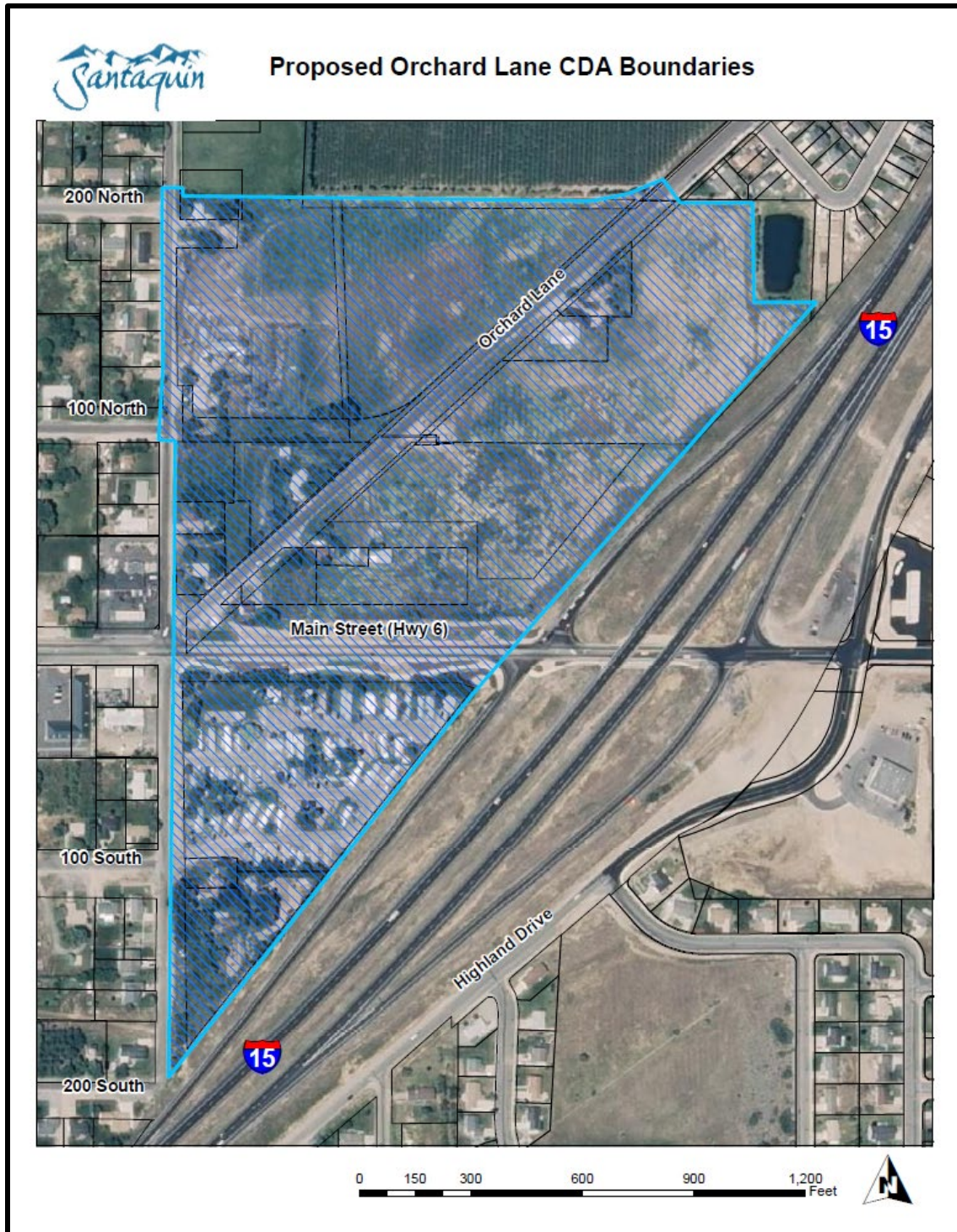
CD02-01-2014  
Exhibit A

West Santaquin Business Park  
Community Development Area (CDA)



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

The second project area, Orchard Lane CDA, is focused on retail/commercial development near the intersection of US-6 Main Street and Interstate 15. The primary anchor and current focus of this development includes the construction of a grocery store.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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

As of June 2019, the grocery store developer has submitted their site development plans and architectural plans to the city with the anticipation that construction will commence within 4-6 months. The budget for the CDA, which anticipates this incentive, is outlined below:

<b>Santaquin Community Development Agency Board</b>							
<b>2019-2020 Budget</b>							
<b>Carry Over Reserve Balance from Prior Year (Equity):</b>						<b>\$ 10,257</b>	
<b>Revenues:</b>							
<b>Interest Earned:</b>						\$ 10	
Contribution From Surplus:						\$ 990	
<b>Transfers from Santaquin City:</b>						<b>\$ 400,000</b>	
<b>Total Revenues:</b>						<b>\$ 401,000</b>	
<b>Total Equity &amp; Revenue</b>						<b>\$ 411,257</b>	
<b>Expenditures:</b>							
<b>Orchard Lane CDA Incentive Package</b>						\$ 400,000	
<b>Misc. Operational Costs including publishing, auditing, supplies, etc.</b>						\$ 1,000	
<b>Total Expenditures:</b>						<b>\$ 401,000</b>	
<b>Estimated Ending Equity (Carry Over) Balance:</b>						<b>\$ 10,257</b>	
<i>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2020-2021 FY Budget as Equity</i>							
Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>Revenues:</b>							
81-3610	Interest Earned	\$ 4	\$ 5	\$ 7	\$ 10	\$ -	\$ 5
81-3910	Transfers from City	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -
81-3999	Contribution from Surplus	\$ -	\$ 995	\$ -	\$ 990	\$ (0)	\$ (5)
<b>Total Revenues:</b>		<b>\$ 4</b>	<b>\$ 401,000</b>	<b>\$ 7</b>	<b>\$ 401,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>							
81-4410.450	Expenses	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
81-4410.460	Orchard Lane CDA Incentive	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -
81-4410.611	Bank Charges	\$ 20	\$ -	\$ 20	\$ -	\$ -	\$ -
<b>Total Expenses:</b>		<b>\$ 20</b>	<b>\$ 401,000</b>	<b>\$ 20</b>	<b>\$ 401,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ (16)</b>	<b>\$ -</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Santaquin City Local Building Authority (LBA):

In FY2014-2015, Santaquin City began the initial design and bidding process for the construction of a new public works building which has been built on city properties adjacent to the city's wastewater reclamation facility on the north end of the city. While there were many ways to fund this project, it was determined that the city desired to preserve the use of its sales tax and property tax revenues for the future construction of a new city hall. As such, it was determined that the best way to fund the new public works building was through the creation of a separate entity known as a Local Building Authority (LBA) which allows the city to utilize the actual building as collateral for the bonds through a series of leases between the city and the LBA. The LBA was created in FY2014-2015. Bonding for the new public works building closed in July of 2015 with construction commencing shortly thereafter. Substantial completion of the construction took place on May 24, 2016. The table on the following page represents the FY2019-2020 budget for the LBA, which represents the lease proceeds paid by Santaquin City to the LBA and the LBA payment of the debt service on the bonds:

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

<b>Santaquin City Local Building Authority</b>						
<b>2019-2020 Budget</b>						
<b>Carry Over Reserve Balance from Prior Year (Equity):</b>						\$ 35.00
<b>Revenues:</b>						
Budgeted Transfers from Santaquin City 2019-20:						\$ 188,500
<b>Total Revenues:</b>						<b>\$ 188,500</b>
<b>Total Equity &amp; Revenue</b>						<b>\$ 188,535</b>
<b>Expenditures:</b>						
Santaquin City Public Works Building Debt Service						\$ 186,697
Zions Bank Trustee Fees (Annual)						\$ 1,760
Contribution to Surplus						\$ 43
<b>Total Expenditures:</b>						<b>\$ 188,500</b>
<b>Estimated Ending Equity (Carry Over) Balance:</b>						<b>\$ 35</b>
<i>*Note: The Amortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the "Current Debt Service" tab of this spreadsheet</i>						
Account Number Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019)	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>Revenues:</b>						
82-3610 Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82-3910 Transfers from City	\$ 188,400	\$ 188,335	\$ 48,525	\$ 188,500	\$ 0	\$ 165
82-NEW Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues:</b>	<b>\$ 188,400</b>	<b>\$ 188,335</b>	<b>\$ 48,525</b>	<b>\$ 188,500</b>	<b>\$ 0</b>	<b>\$ 165</b>
<b>Expenditures:</b>						
82-4410.450 Expenses	\$ 2,000	\$ -	\$ 1,750	\$ -	\$ -	\$ -
82-4410.611 Bank Charges	\$ -	\$ 1,760	\$ -	\$ 1,760	\$ -	\$ -
82-4410.810 Debt Service - Principal	\$ 89,000	\$ 93,000	\$ 46,775	\$ 97,000	\$ -	\$ -
82-4410.820 Debt Service - Interest	\$ 97,400	\$ 93,575	\$ 46,775	\$ 89,697	\$ (0)	\$ (3,878)
82-4410.NEW Contribution to Surplus	\$ -	\$ -	\$ -	\$ 43	\$ -	\$ -
<b>Total Expenses:</b>	<b>\$ 188,400</b>	<b>\$ 188,335</b>	<b>\$ 95,299</b>	<b>\$ 188,500</b>	<b>\$ 0</b>	<b>\$ 165</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (46,775)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>

Santaquin City Water District (SWD):

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

In FY2018-2019, the City began paying the SWD for the use of its irrigation water and the SWD will use said funds to pay its annual assessments to the Summit Creek Irrigation Company. This practice will continue in FY2019-2020 and into the future.

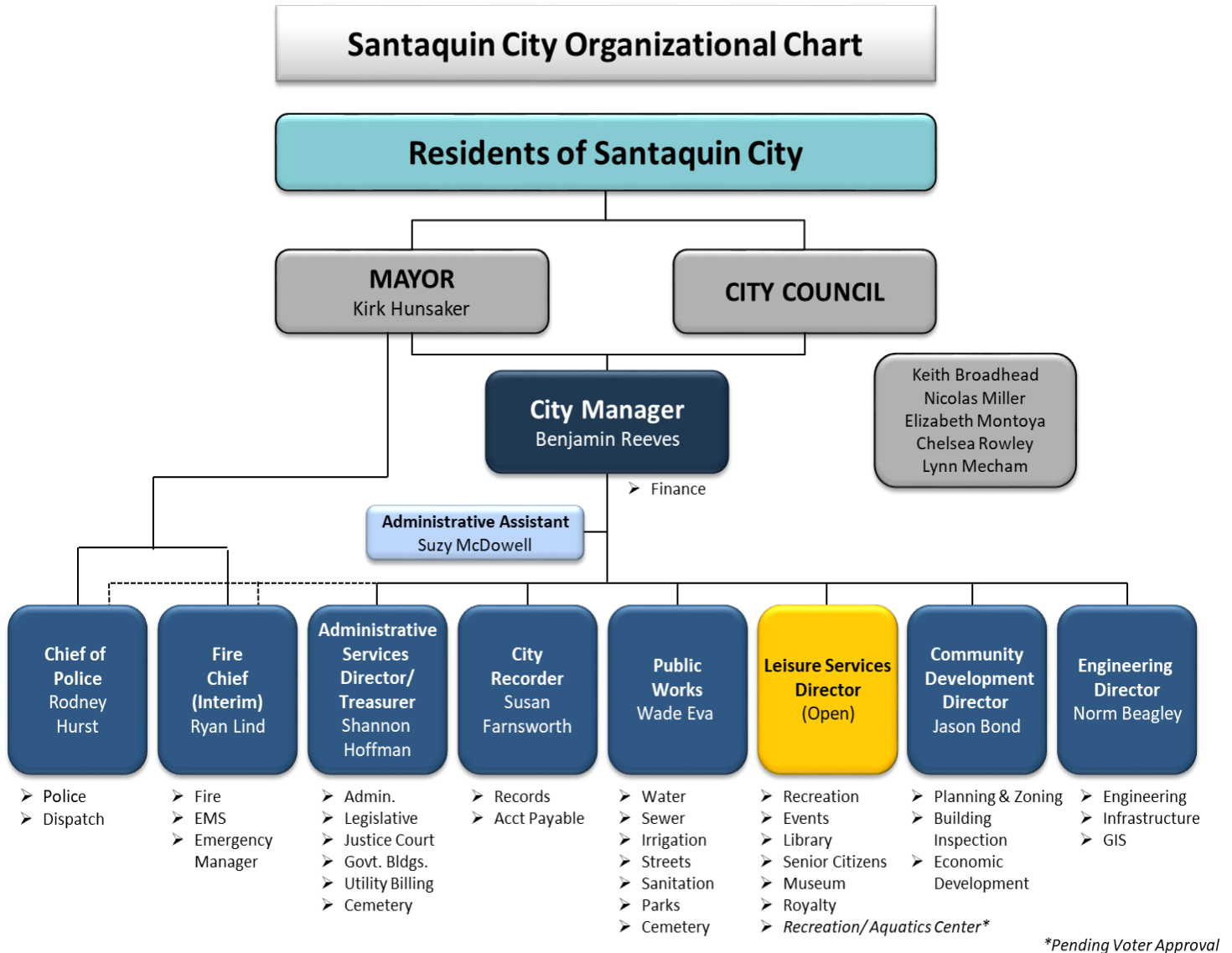
<b>Santaquin Water District</b>							
<b>2019-2020 Budget</b>							
<b>Carry Over Reserve Balance from Prior Year (Equity):</b>						<b>\$ 14,980</b>	
<b>Revenues:</b>							
Budgeted Transfers from Santaquin City 2019-20:						\$ 32,500	
<b>Total Revenues:</b>						<b>\$ 32,500</b>	
<b>Total Equity &amp; Revenue</b>						<b>\$ 47,480</b>	
<b>Expenditures:</b>							
Water Assessment Fees						\$ 32,500	
<b>Total Expenditures:</b>						<b>\$ 32,500</b>	
<b>Estimated Ending Equity (Carry Over) Balance:*</b>						<b>\$ 14,980</b>	
<i>*Note: Any unspent funds from the Water Assessment Category will carry over to the 2018-2019 FY Budget</i>							
Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>Revenues:</b>							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83-3910	Transfers from General Fund	\$ 24,888	\$ 24,500	\$ 48,362	\$ 32,500	\$ 0	\$ 8,000
83-3999	Contribution from Surplus	\$ -	\$ 1,000	\$ -	\$ -	\$ (1)	\$ (1,000)
<b>Total Revenues:</b>		<b>\$ 24,888</b>	<b>\$ 25,500</b>	<b>\$ 48,362</b>	<b>\$ 32,500</b>	<b>\$ 0</b>	<b>\$ 7,000</b>
<b>Expenditures:</b>							
83-4410.450	Expenses	\$ 24,863	\$ 24,500	\$ 33,387	\$ 32,500	\$ 0	\$ 8,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses:</b>		<b>\$ 24,883</b>	<b>\$ 24,500</b>	<b>\$ 33,387</b>	<b>\$ 32,500</b>	<b>\$ 0</b>	<b>\$ 8,000</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 5</b>	<b>\$ 1,000</b>	<b>\$ 14,975</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1,000)</b>



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**ORGANIZATIONAL STRUCTURE AND BUDGET DEVELOPMENT**

The Santaquin City accounting policies and procedures are designed to support the operations and maintenance of each functional area and department within the city. The following organizational chart outlines the structure by which Department Heads and Functional Area Directors supervise the utilization of funds within their span of control for FY2019-2020.



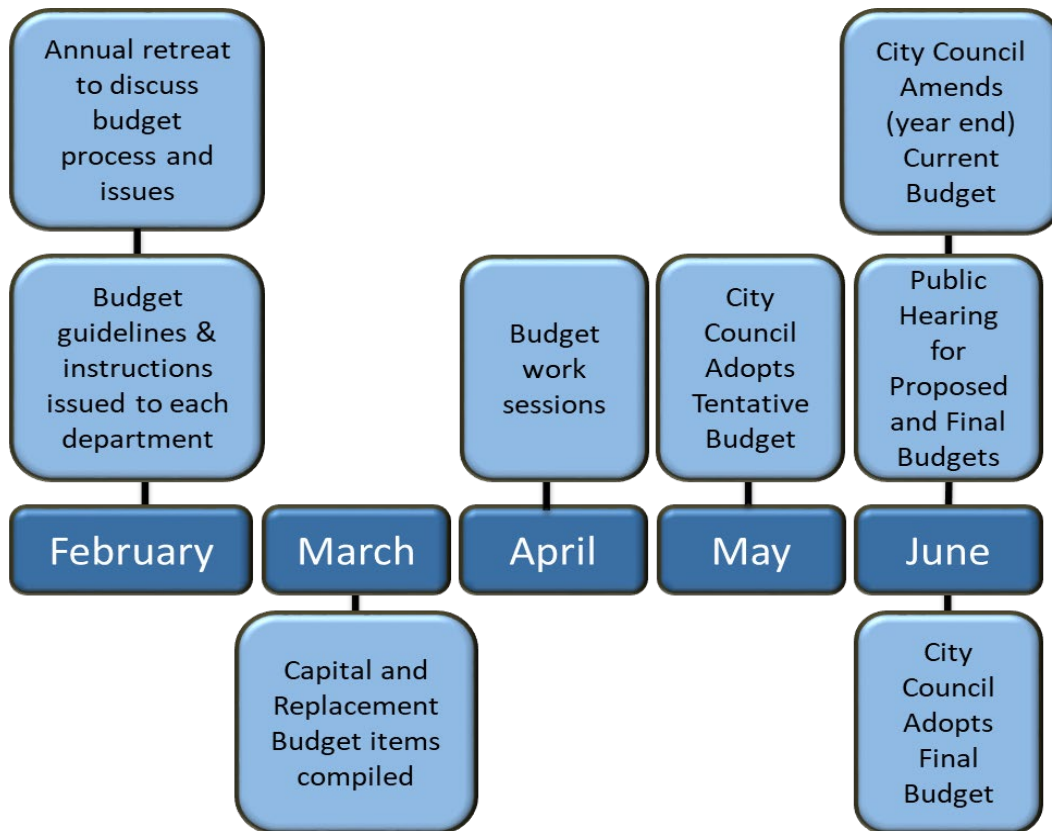
*Note: In FY2019-2020, the Santaquin City Council plans to reinstate the Leisure Services Director position which was eliminated during the downturn in the economy.*

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**Budget Calendar**

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



## SANTAQUIN CITY 2019-2020 APPROVED BUDGET

---

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



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

Mayor, Council and Senior Staff Spent the Day Planning the New Fiscal Year's Budget

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

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

establishment work sessions. The City Manager reviews necessary changes with the Functional Area Directors, as appropriate. A revised ‘balanced’ budget is presented to the City Council for their review.

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

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

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

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

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



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

During the 2016 Legislative Session, the Utah State Legislature passed HB164, which enhances the notification requirements for Municipal Enterprise Fund Transfers. These requirements include:

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

Santaquin City has fully complied with Steps 1-3 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 18, 2019, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 & 5.





**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**SANTAQUIN CITY GOALS & PRIORITIES**

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

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

**Santaquin City Council Charter**

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

**Who We Are**

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

**How We Work Together**

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

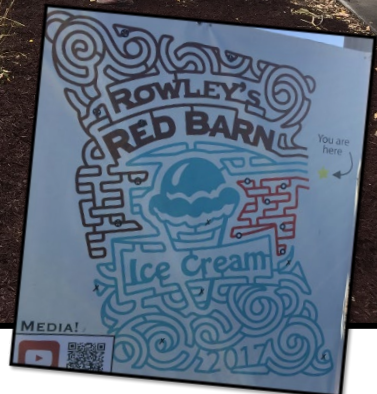
While projects such as the second access to Summit Ridge, the construction of a commercial center (e.g. grocery store), and construction of a soccer park all remain a priority for the city, those projects are merely examples of ideas that have risen in priority due to the fact that they support the principal strategic direction established in the goals listed on the following table. These established strategic goals are used by all employees to align their individual efforts to support the objective of the organization as a whole. Each individual project or task is tied directly back to one or more of the strategic goals established in this vision. Accountability and results-based recognition support the direction and vision of our community’s elected leaders.



**Columbus Day of Training & Service**

A new tradition began in 2017, when the entire Santaquin City Staff spent the morning training and the afternoon providing service to our community.

In 2018, our training and service continued with a project included the revitalization of our Main Street landscaping. The day ended with their families joining them for a Hay Ride & Family Fun at the Rowley’s Red Barn



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**FY2019-2020 GOALS & OBJECTIVES**

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

**Provide Quality City Services**

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

**Promote and Support Economic Development**

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

**Ensure Proactive Regional Collaboration**

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

**Maintain a Sustainable Budget**

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

**Promote Community Involvement**

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Major Initiatives for FY2019-2020:

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



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

## SANTAQUIN CITY 2019-2020 APPROVED BUDGET

---

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

Today, virtually every dollar spent by Santaquin City residents on groceries is spent outside of the city limits. The local government portion of those purchases is contributing to the benefit of the community in which those goods were purchased; to enhance their roads, parks, and other city services. If Santaquin City



could encourage economic development within its city limits (*e.g. grocery stores, retail establishments, new jobs etc.*) it would keep “local dollars local” and produce the greatest amount of benefit with the least amount of impact on the citizenry as a whole.

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

In FY2017-2018, the Santaquin City Council, acting in their role as Board Members of the Santaquin Community Development Agency, passed Resolution 05-01-2018-CDA “A Resolution Approving an Economic Development Incentive in the Orchard Lane Development Area” (See Community Development and Renewal Agency Budget, Pg. 60). The purpose of this incentive is to offset and defray the road construction costs of the grocery store (phase 1) of the overall development. While this incentive did have the desired effect of encouraging the grocery store developer to commence the design and engineering of this project, unfortunately, the timetable established by the city was insufficient to provide any material benefit.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

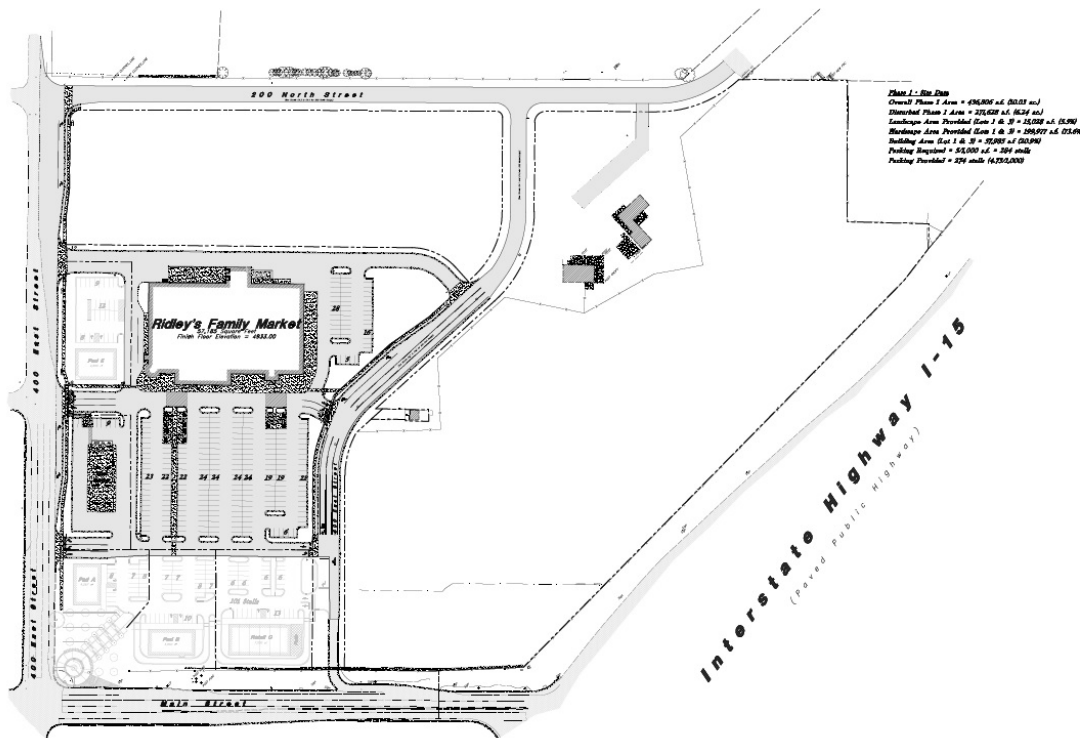
---



On May 7, 2019, Mr. Mark Ridley of Ridley's Family Market formally presented his site layout and architectural plans to the city. At that time, he outlined the significant cost of road construction needed to open up the 32 acres for commercial development. He requested a

reinstatement of the incentive as well as some zoning concession to make better use of the land behind his proposed grocery store. The city agreed with Mr. Ridley's request to reinstate the incentive as well as agreed to begin the rezoning process.

The FY2019-2020 budget contemplates the funding of the Santaquin Community Development Agency with the full \$400,000 in support of this project. It is anticipated that the grocery store will be the anchor to the overall development and will draw additional businesses into the community. The CDA will utilize the \$400,000 to remove a major barrier to commercial development by offsetting the cost of constructing city infrastructure. This project was included in the FY2018-2019 Road Bond.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

- Summit Ridge Parkway Extension to US-6 Main Street – The Santaquin City Council believes the construction of a secondary access to the Summit Ridge neighborhood is the number one health and safety issue facing our community. Providing a second access from US-6 Main Street through the city’s former sewer lagoon property will provide increased safety and security to the residents, faster police, fire and EMS response times, increased economic development through the reclamation of the sewer lagoon property, and enhanced traffic flow and community connectivity. Many accomplishments have been completed to prepare for this project which include:
  - Completion of the design engineering
  - Acquisition of 100% of the land needed for the Right of Way (ROW)
  - Participation in the initial grading work needed to support the installation of a new Natural Gas line by Dominion Energy
  - EPA approval to release the city from federal obligations so that the city can fully utilize the former lagoons
  - Cost sharing agreement with the Summit Ridge developers
  - Project bidding
  - Commencement of construction (anticipated completion - September 2019)

To assist in the funding of a secondary access, Santaquin City has taken a multi-pronged approach.

- *Transportation Master Plan* - In FY2014-2015, Santaquin City completed the creation of a transportation masterplan and implemented a Transportation Impact Fee. Transportation Impact Fees have been collected and retained in support of this project.
- *Community Development Area (CDA) Project Area* - Through the creation of a CDA, Santaquin City may utilize “*Tax Increment Financing*” to allow the community the ability to install infrastructure (e.g. access, roads, natural gas, etc.) utilizing future anticipated property tax dollars generated from within the project area to fund the infrastructure costs.
- *Developer Participation* – Ultimately, the responsibility of constructing a secondary access is the responsibility of the developer in future phases of the Summit Ridge Development. By participating with the developer early in the process through a cost sharing agreement, the developer will have an enhanced product offering as well as fulfilled a future obligation.

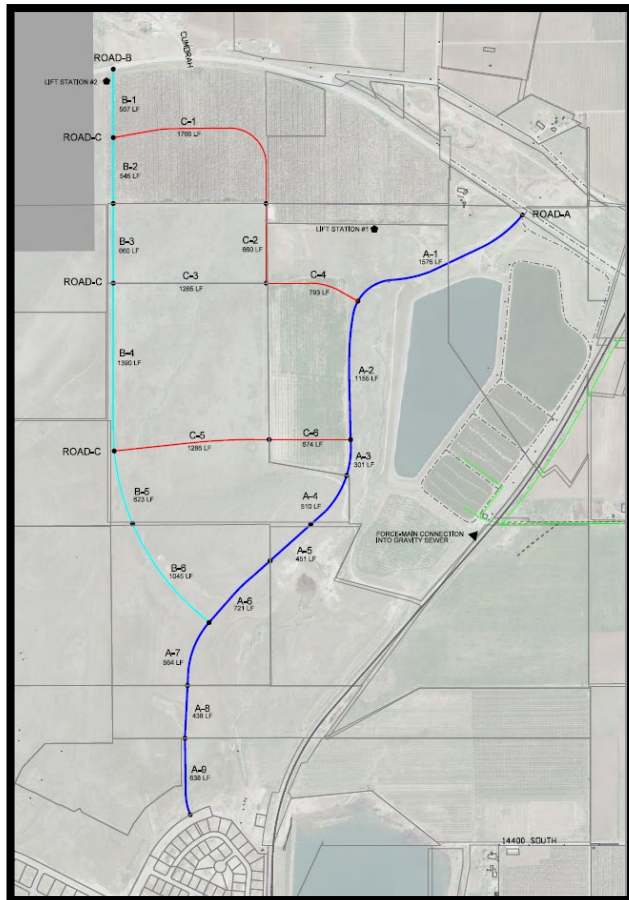
# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

- *Federal Assistance* – Through the Mountainland Association of Governments administration of future federal dollars through its Transportation Improvement Fund (TIP) project section process, Phase 1 of the Secondary Access Project was awarded \$700K in 2018 Dollars. Phase 1 includes the intersection improvements along US-6 Main Street with nearly a mile of acceleration/deceleration lanes. Phase 1 of the project is considered a regionally significant project along a federal highway.
- *Development of City Owned Property* – As the parkway extends to US-6 Main Street, Santaquin City intends to develop its ground fronting this new road. The development and sale of this asset will pay for the city's 50% of roadway costs.

### Secondary Access to Summit Ridge from US-6 Main Street – Proposed Alignment

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





**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

- Recreation/Aquatics Center:

In November of 2017, the Santaquin City Council placed a proposition on the ballot to fund a new Community Cultural Center, which would include an expanded library, senior center, and multi-use space. After the proposition failed to obtain voter approval, a series of community-wide surveys were conducted. Results showed that the public would have supported a Recreation/Aquatics center, which could be used by the entire community over a community center mostly dedicated to the seniors.

Additional surveys were conducted which illustrated the community's desire for an indoor pool with lap lanes and a children's play area, multi-use court space, cardio/weightlifting equipment, an indoor track as well as multi-use facilities which could be used for classes, gatherings, and community rental.

A committee of citizens formed to help prepare the city for another vote in 2018. However, the City Council felt that the city needed an additional year to plan the facility and requested to wait to place it on the ballot in November of 2019. In the meantime, the aforementioned committee assisted with the November 2018 passage of the Santaquin Recreation, Arts and Parks (RAP) Tax. This committee also evolved to become a formal advisory board to the City Council.

An opportunity arose in late 2018 for the Santaquin City Council to secure a parcel of property with an existing building that could be used for the proposed facility. By using an existing structure, it is estimated that the facility could be nearly 2-3 times larger than if the facility was newly built. In addition, the new facility is on the north west side of Main Street which provides easy access and improved aesthetics to the area.



**SANTAQUIN RECREATION CENTER**  
Santaquin, Utah

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

The Ercanbrack Fruit Packing Facility, a 40,000 sq. ft. facility, was put under contract for the potential purchase, pending voter approval in November, 2019. WPA Architectural has begun the process of preparing renderings and project budgets to prepare for the election. The picture on the previous page is the first rendering of the new facility (*color to be added*). More information will be made available to the public throughout July, 2019 – November, 2019.

- Complete 2018-2019 Capital Projects:

The City Council's final focus in FY2019-2020 is the completion of many FY2018-2019 Projects, which are currently under construction. Those projects include the following:

Economic Development:

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

Water:

- Santaquin Canyon Booster Pump Project
- East Bench Irrigation Water Storage Tank

Sewer:

- Water Reclamation Facility (WRF) Expansion Project

Roads:

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Recreation:

- Recreation/Aquatics Center Ballot Proposition
- Recreation Building Improvements by the Rodeo Grounds
- Soccer Field Park Project near Summit Ridge
- Basketball Court Project in Centennial Park
- Trail Improvements along the Red Barn Road

Capital Facility Plan Updates:

- Culinary Master Plan
- Irrigation Master Plan
- Transportation Master Plan
- Roads Utility Fee Master Plan
- Public Safety Master Plan
- Fire District Feasibility Study – Joint with Payson City





## BUDGET SUMMARY SECTION

This section presents the charts, graphs, and table information of the 2019-2020 Santaquin City Budget in summary format. The information contained herein includes revenues, transfers, expenditures of the General Fund and the various Functional Areas. This section also reviews salary & benefit charts, capital projects and debt services. For detailed information regarding specific line items, please see Appendix A – Santaquin City Budget – Detail Version

Citywide Revenues.....	85
Tax Levels .....	87
Rate & Fee Changes.....	87
Use of Fund Balance.....	87
Investments.....	88
Fund to Fund Transfers .....	89
Citywide Expenditures.....	91
Budget Summary.....	94
General Fund.....	99
Functional Areas – <i>Departmental Review</i> .....	101
Summary of all Personnel Changes – City Wide .....	131
Salary & Benefits .....	132
Capital Projects.....	135
Operational Impacts of Capital Projects .....	138
Citywide Debt.....	139
<i>Legal Debt Limits</i> .....	139
<i>General Fund Debt</i> .....	140
<i>Enterprise Fund Debt</i> .....	141

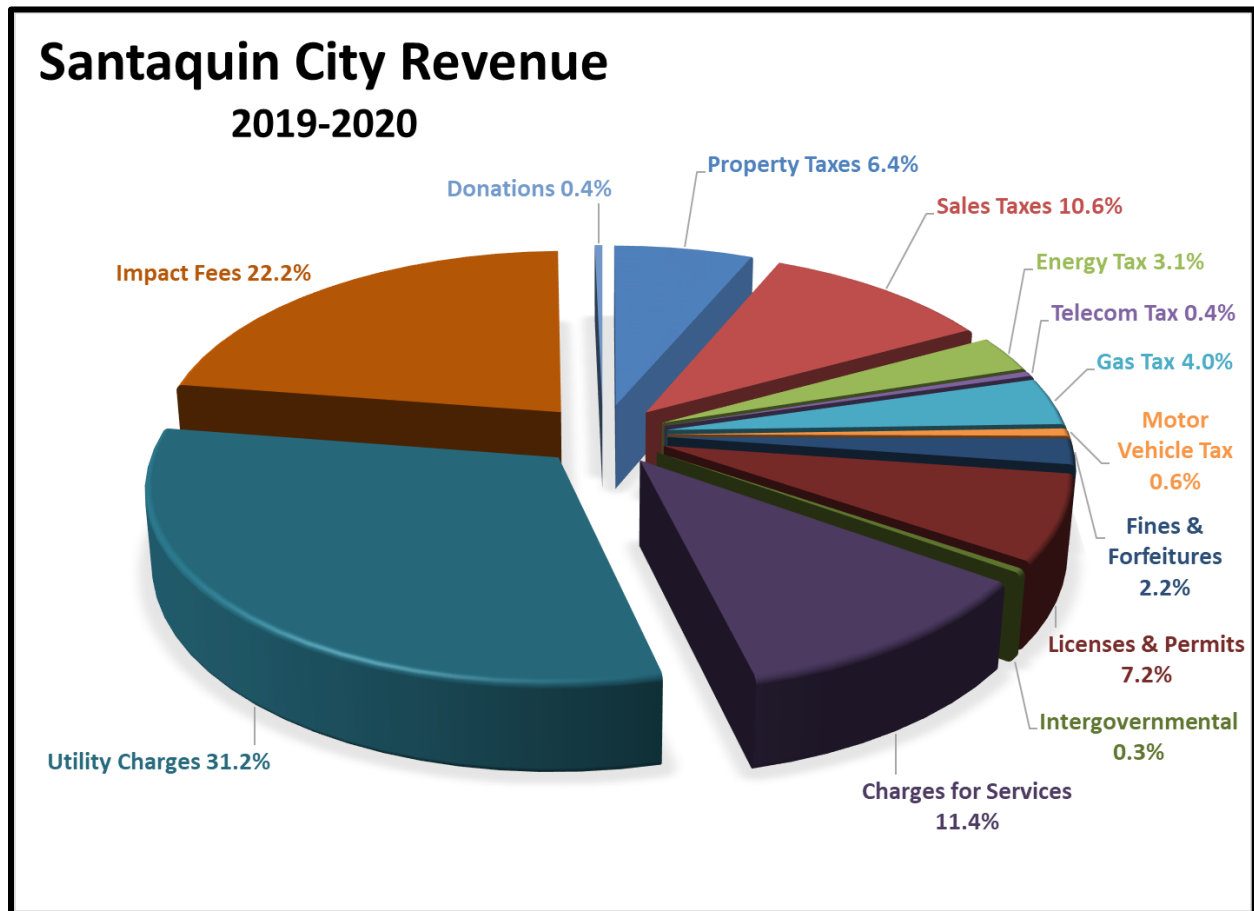
**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**BUDGET SUMMARY**

**Citywide Revenues**

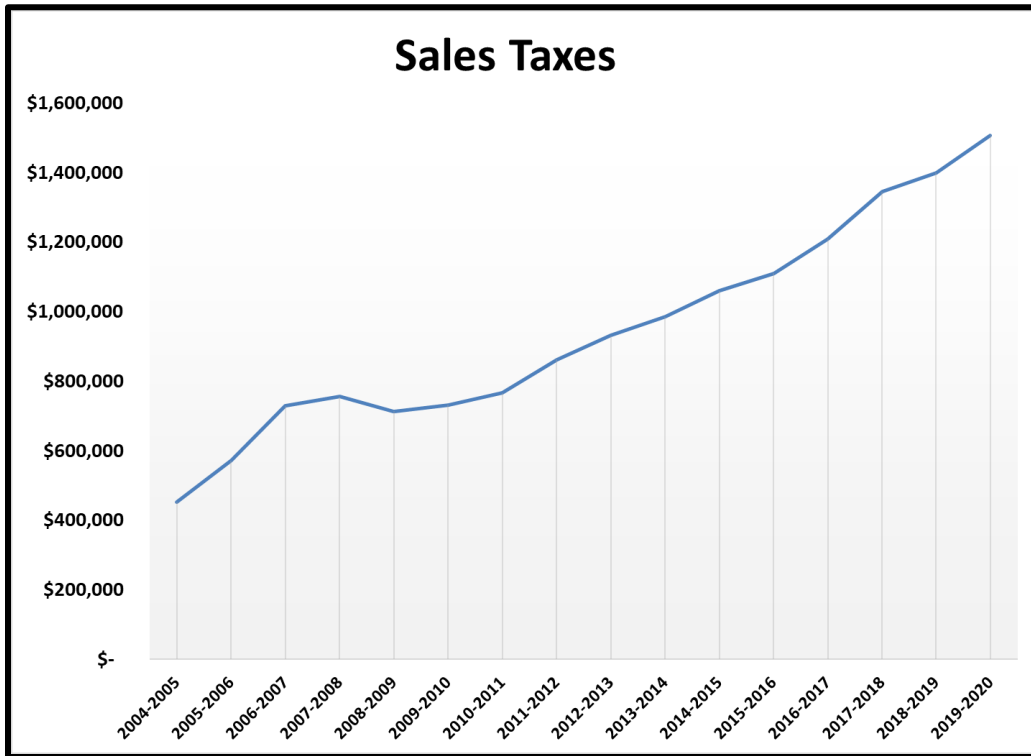
The chart below shows the sources of Santaquin City’s Revenue net of transfers and capital projects. This year, 31.2% of the revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, and garbage collection charges to Santaquin residents.



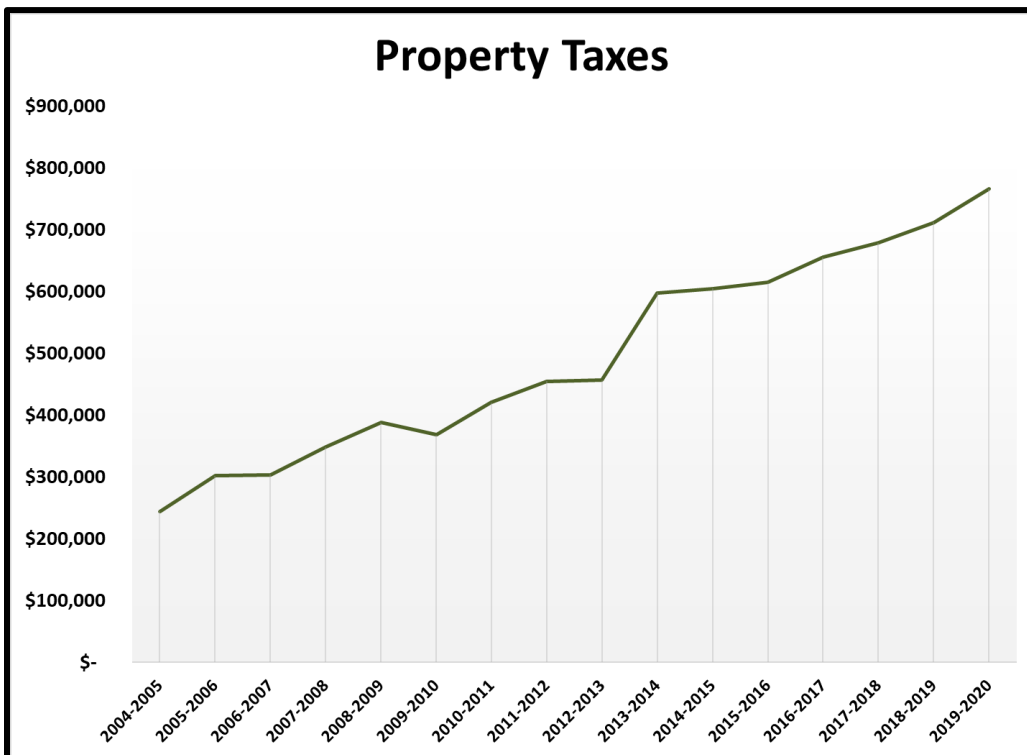
Sales tax has been an ever-growing source of revenue for the city representing a 9.64% growth rate since 2008. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City’s sales taxes only comprise roughly 10.6% of the city’s overall source of revenue. Economic development initiatives, such as the establishment of a grocery store in Santaquin, will increase the sales tax percentage; thus, creating a more stable revenue base without negatively impacting our residents with added property taxes.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



Property taxes in Santaquin City are a much smaller component of the city's overall revenue structure representing 6.4% of total revenues.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Other major revenue sources include Charges for Services (e.g. building construction, recreation, cemetery, etc.), Energy Taxes (e.g. Gas, Electric, etc.), Telecommunications Tax, Gas Tax, Licenses & Permits and Fines & Forfeitures and Impact Fees.

**Tax Levels**

The Fiscal Year 2019-2020 Budget, as currently proposed, does not include a property tax increase. The certified property tax rate for FY2019-2020 is 0.001377 for General Operations and 0.000122 for the Library. As such, our Total Municipal Certified Tax Rate is 0.001499.

**Rate and Fee Changes**

Santaquin City increases utility rates based on cost of living as established by the U.S. Department of Labor Bureau of Labor Statistics CPI-U Table for the preceding calendar year, which takes effect in the first month of the new fiscal year. The purpose of small annual cost of living increases is to keep rates adequate to maintain existing city services (e.g. maintain utility lines, equipment, etc.) and to avoid huge increases sporadically. This year culinary water, pressurized irrigation water, and garbage collection fees will increase by 2.4%. Monthly sewer fees (minus the \$20 base rate for the new Wastewater Reclamation Facility (WRF)) will also increase by 2.4%. Due to the exclusion of the WRF base rate from a CPI increase, the net increase in sewer rates is 1.173%.

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

**Use of Reserves or Fund Balance**

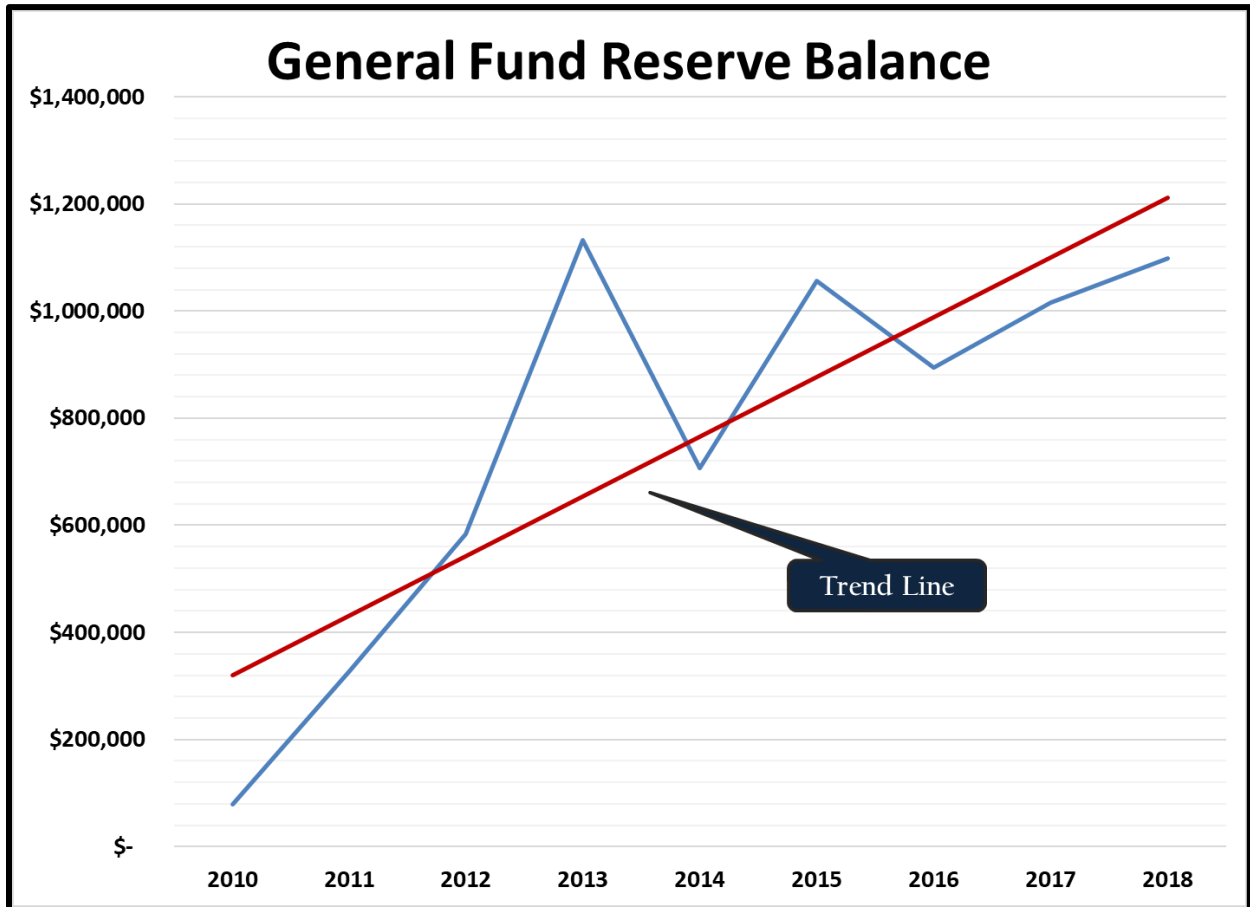
An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds. A negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the General Fund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

Due to economic conditions in 2008-09, the General Fund balance dipped below the Utah State requirement of 5%, which resulted in an audit finding. Considerable effort has been made to increase the General Fund balance and in 2012, the balance returned to acceptable levels. The

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

following chart illustrates the city's continued efforts to restore fund balance. In 2013, cash on hand from projects in-process accounted for the artificial increase in fund balance. With the completion of those projects, the growth trends were restored to normal levels. Due to unrepresented growth and infrastructure projects initiated to support that growth, 2016 showed a decrease once again. Revenue growth since 2016 has allowed for annual increased to general fund reserves as illustrated in the chart below:



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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

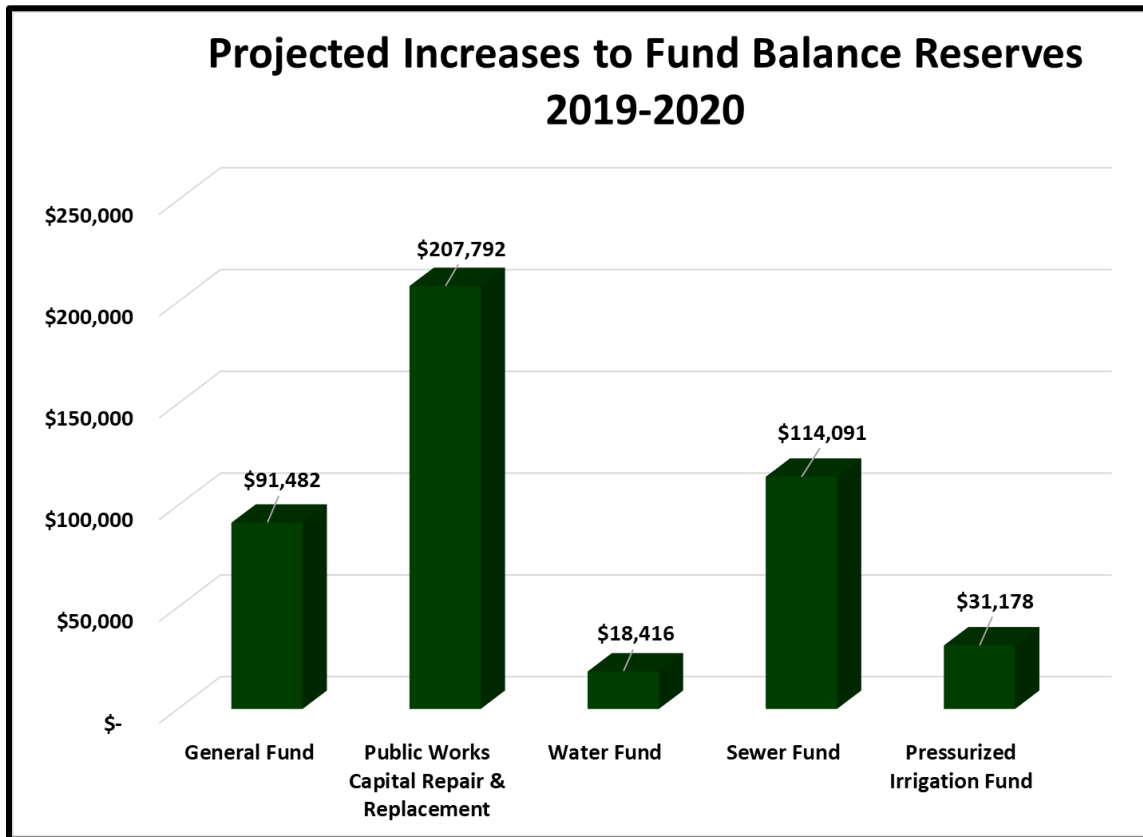
The following chart illustrates changes in fund balance in the governmental funds:

<b>Santaquin City</b>				
<b>Statement of Revenues, Expenditures and Changes in Fund Balances</b>				
<b>Governmental Funds - June 30, 2018</b>				
	<b>General Fund</b>	<b>Capital Projects Funds</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES:</b>				
Taxes:				
Property	\$ 875,489			\$ 875,489
Sales	\$ 1,345,017			\$ 1,345,017
Other Taxes	\$ 439,560			\$ 439,560
Licenses and permits	\$ 831,075			\$ 831,075
Intergovernmental Revenues	\$ 477,651	\$ 47,000	\$ 5,582	\$ 530,233
Charges for Services	\$ 1,613,042		\$ 42,375	\$ 1,655,417
Fines and forfeitures	\$ 245,127			\$ 245,127
Interest	\$ 75,861		\$ 44	\$ 75,905
Miscellaneous revenue	\$ 118,451		\$ 1,020	\$ 119,471
<b>Total Revenues:</b>	<b>\$ 6,021,273</b>	<b>\$ 47,000</b>	<b>\$ 49,021</b>	<b>\$ 6,117,294</b>
<b>EXPENDITURES:</b>				
General government	\$ 1,460,865	\$ 226,465	\$ 2,000	\$ 1,689,330
Public safety	\$ 2,022,672	\$ 37,325		\$ 2,059,997
Highways and public improvements	\$ 509,310	\$ 353,634	\$ 588,190	\$ 1,451,134
Sanitation	\$ 476,993			\$ 476,993
Parks, recreation and public property	\$ 984,020		\$ 909,431	\$ 1,893,451
Cemetery	\$ 113,307			\$ 113,307
Debt service:				\$ -
Principal		\$ 237,062	\$ 89,000	\$ 326,062
Interest		\$ 24,683	\$ 97,400	\$ 122,083
<b>Total Expenditures:</b>	<b>\$ 5,567,167</b>	<b>\$ 879,169</b>	<b>\$ 1,686,021</b>	<b>\$ 8,132,357</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>\$ 454,107</b>	<b>\$ (832,170)</b>	<b>\$ (1,637,000)</b>	<b>\$ 2,015,062</b>
<b>Other Financing Sources and (Uses):</b>				
Impact fees	\$ -	\$ -	\$ 854,665	\$ 854,665
Transfers in	\$ 997,617	\$ 1,064,361	\$ 764,670	\$ 2,826,648
Transfers (out)	\$ (1,368,066)	\$ -	\$ (203,982)	\$ (1,572,048)
<b>Total other financing sources and (uses)</b>	<b>\$ (370,449)</b>	<b>\$ 1,064,361</b>	<b>\$ 1,415,353</b>	<b>\$ 2,109,265</b>
<b>Net Change in Fund Balances</b>	<b>\$ 83,658</b>	<b>\$ 232,191</b>	<b>\$ (221,646)</b>	<b>\$ 94,202</b>
Fund balances - beginning of year	\$ 1,014,980	\$ 275,244	\$ 1,339,595	\$ 2,629,819
<b>Fund balances - end of year</b>	<b>\$ 1,098,638</b>	<b>\$ 507,435</b>	<b>\$ 1,117,949</b>	<b>\$ 2,724,021</b>

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

The following chart illustrates the projected changes to fund balance in FY2019-2020:



**Investments:**

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

**Fund to Fund Transfers:**

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

## SANTAQUIN CITY 2019-2020 APPROVED BUDGET

---

During the 2016 Legislative Session, the Utah State Legislature passed HB164 which enhances the notification requirements for Municipal Enterprise Fund Transfers. These requirements include:

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

Santaquin City has fully complied with Steps 1-3 of these requirements. Upon formal approval of the budget by the Santaquin City Council on June 18, 2019, the Santaquin City Staff will work with its Auditing Firm and with the State of Utah to complete Steps 4 and 5.



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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

The fund transfers proposed for the FY2019-2020 Budget:

<b>Santaquin City</b>					
<b>2019-2020 Budgeted Transfers</b>					
<b><u>General Fund Transfers In:</u></b>			<b><u>Transfer From:</u></b>		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-39-909	\$ 125,000	P. Irrigation Fund (11.4% of Enterprise Fund)	54-40-790	\$ 125,000
General Fund	10-39-910	\$ 600,000	Water Fund (42.2% of Enterprise Fund)	51-40-900	\$ 600,000
General Fund	10-39-911	\$ 450,000	Sewer Fund (21.3% of Enterprise Fund)	52-40-830	\$ 450,000
<b>Total GF Transfer In</b>		<b>\$ 1,175,000</b>	<b>Total Transfer Out:</b>		<b>\$ 1,175,000</b>
<b><u>General Fund Transfers Out:</u></b>			<b><u>Transfer To:</u></b>		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-90-200	\$ 250,000	Recreation Fund	61-39-100	\$ 250,000
General Fund	10-90-205	\$ 8,300	Royalty Fund	64-39-100	\$ 8,300
General Fund	10-90-300	\$ 22,500	Chieftain Museum	63-39-100	\$ 22,500
General Fund	10-90-400	\$ 95,700	Library Fund	72-39-410	\$ 95,700
General Fund	10-90-500	\$ 38,500	Seniors Fund	75-39-100	\$ 38,500
General Fund	10-90-550	\$ 80,000	Computer Capital Fund	49-39-100	\$ 80,000
General Fund	10-90-600	\$ 260,000	Capital Projects	41-39-100	\$ 260,000
General Fund	10-90-700	\$ 85,358	Capital Vehicles & Equipment	42-39-100	\$ 85,358
General Fund	10-90-800	\$ 60,600	Santaquin Events	62-39-100	\$ 60,600
General Fund	10-90-860	\$ 389,000	Fire Department Fund	73-39-100	\$ 389,000
General Fund	10-90-870	\$ 631,500	Road Capital Project Fund (New)	45-39-100	\$ 631,500
General Fund	10-90-884	\$ 188,500	Local Building Authority	Separate Entity	\$ 188,500
<b>Total GF Transfer Out:</b>		<b>\$ 2,109,958</b>	<b>Total Transfers In:</b>		<b>\$ 2,109,958</b>
<b><u>Other Fund Transfers Out:</u></b>			<b><u>Other Fund Transfers In:</u></b>		
Irrigation Impact Fee Fund	60-40-915	\$ 150,000	Capital Project Fund	41-39-312	\$ 150,000
Culinary Impact Fee Fund	55-40-915	\$ 150,000	Capital Project Fund	41-39-313	\$ 150,000
Road Capital Project Fund	45-40-900	\$ 400,000	Community Development Fund	Separate Entity	\$ 400,000
Water Fund	43-39-110	\$ 50,000	Computer Capital Fund	43-39-110	\$ 50,000
Sewer Fund	43-39-120	\$ 50,000	Computer Capital Fund	43-39-120	\$ 50,000
Pressurized Irrigation Fund	43-39-130	\$ 50,000	Computer Capital Fund	43-39-130	\$ 50,000
Water Fund	51-40-901	\$ 82,272	PW Capital Fund	44-39-110	\$ 82,272
Sewer Fund	52-40-901	\$ 80,328	PW Capital Fund	44-39-120	\$ 80,328
Pressurized Irrigation Fund	54-40-901	\$ 76,200	PW Capital Fund	44-39-130	\$ 76,200
Transportation Impact Fee Fund	59-40-900	\$ 100,000	Roads Capital Project Fund	45-39-141	\$ 100,000
PW Capital Fund	44-40-740	\$ 31,008	Capital Vehicles Fund	44-40-740	\$ 31,008
Irrigation Fund	54-40-253	\$ 32,500	Santaquin Water District	Separate Entity	\$ 32,500
Sewer Impact Fee Fund	56-40-900	\$ 200,000	Sewer Fund	52-38-910	\$ 200,000
Pressurized Irrigation Fund	54-40-920	\$ 220,000	Irr. Impact Fee Fund	60-38-900	\$ 220,000
<b>Total Other Transfers From:</b>		<b>\$ 1,672,308</b>	<b>Total Other Transfers In:</b>		<b>\$ 1,672,308</b>

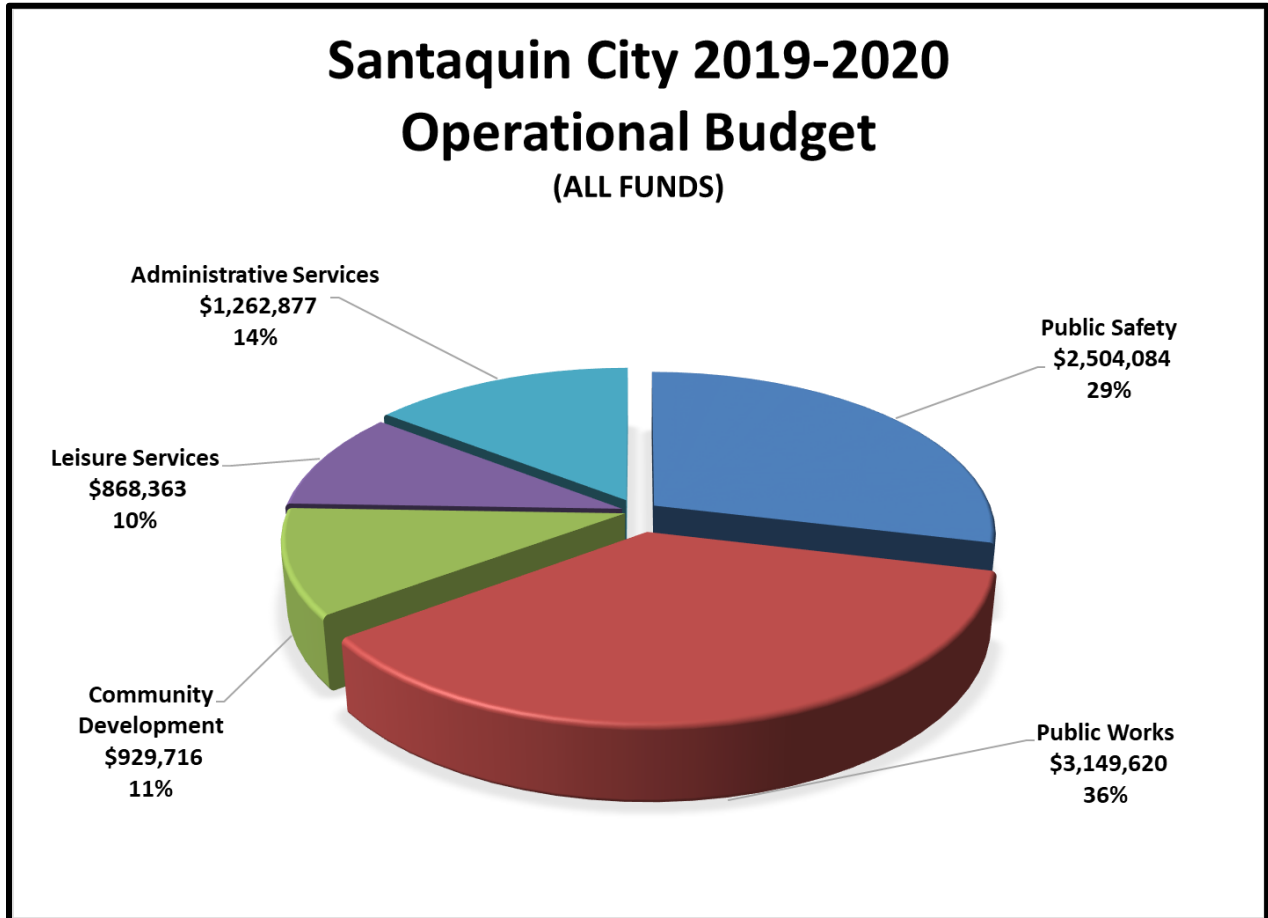


**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**Citywide Expenditures**

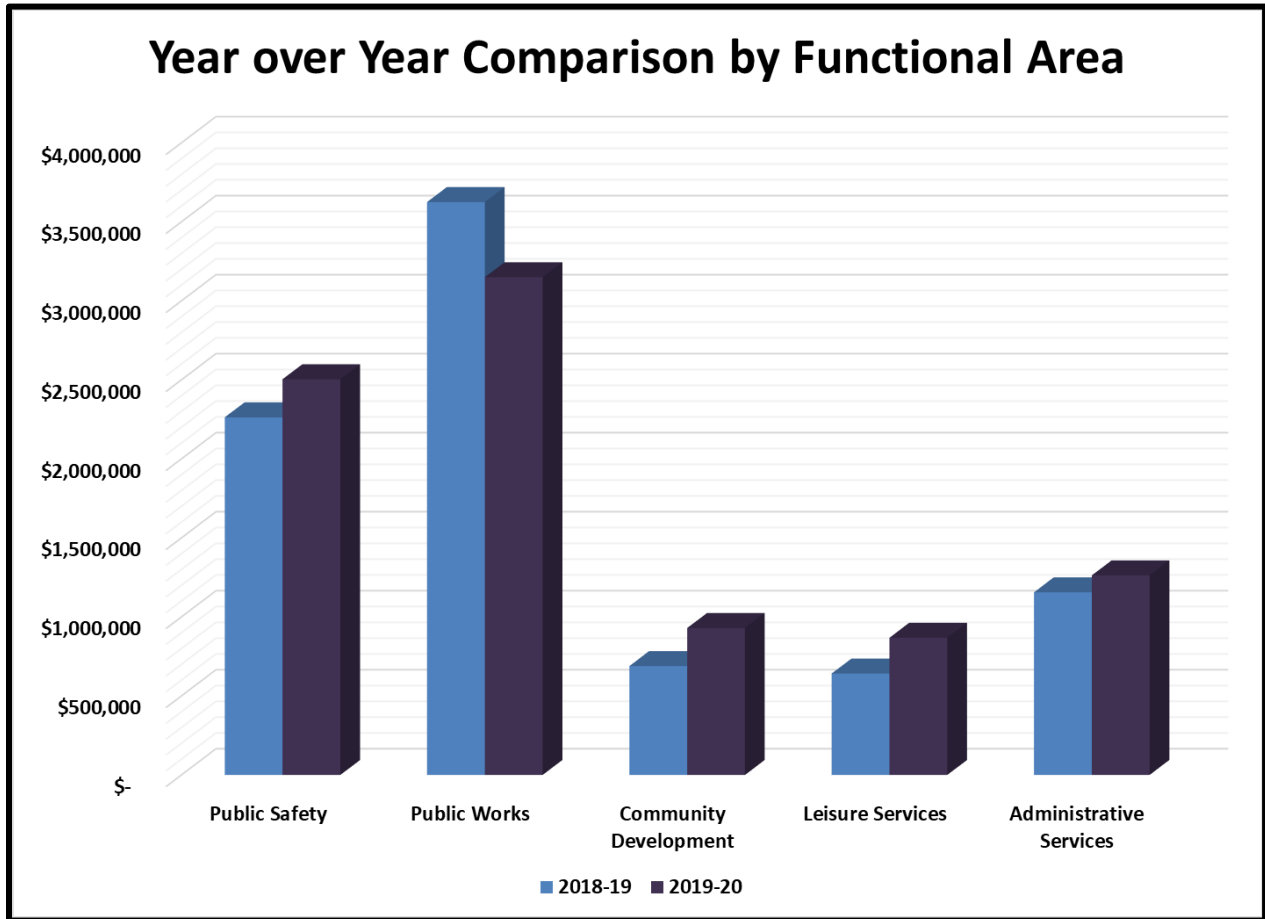
The total operational budget (excluding capital projects) for FY2019-2020 is \$8,714,660. The graph below shows operational expenditures by functional area of the city.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

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

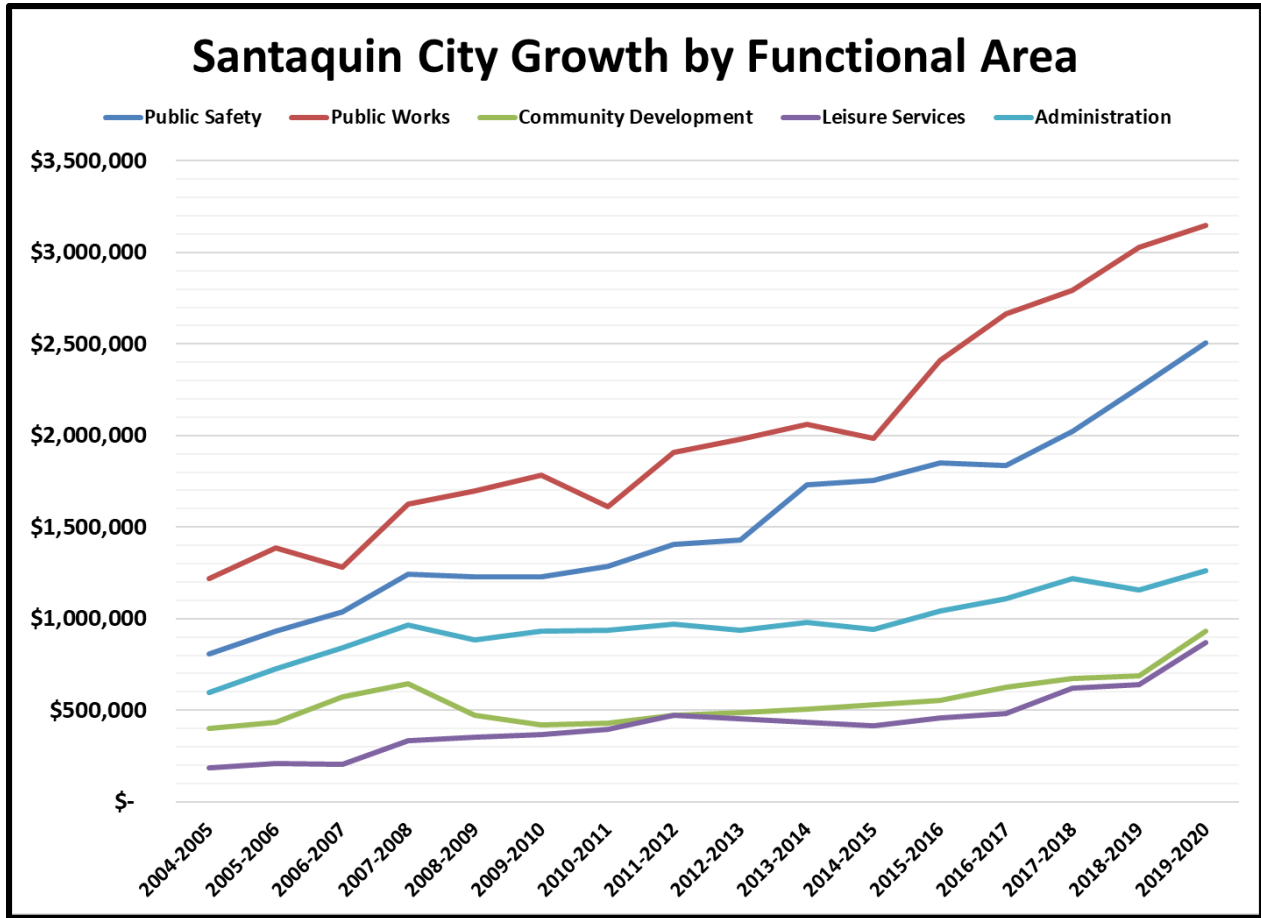


In FY2018-2019, Santaquin City undertook several capital projects including the East Side Booster Pump, East Bench Irrigation Water Tank, upgrade to the Water Reclamation Facility, and several road projects. While the construction of several of those projects continues in FY2019-2020, the overall year to year expenditures from the Public Works Functional Area has decreased from FY2018-2019.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

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



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2019-2020 Final Budget**

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>GENERAL FUND</b>						
<b>REVENUES:</b>						
TOTAL TAXES	\$ 2,601,041	\$ 2,746,248	\$ 2,357,979	\$ 2,961,490	7.8%	\$ 215,242
TOTAL LICENSES AND PERMITS	\$ 831,075	\$ 826,000	\$ 757,235	\$ 1,023,250	23.9%	\$ 197,250
TOTAL INTERGOVERNMENTAL REVENUE	\$ 464,829	\$ 583,679	\$ 412,645	\$ 580,850	-0.5%	\$ (2,829)
TOTAL CHARGES FOR SERVICES	\$ 1,124,404	\$ 979,524	\$ 758,592	\$ 1,136,850	16.1%	\$ 157,326
TOTAL FINES AND FORFEITURES	\$ 245,127	\$ 271,500	\$ 215,989	\$ 307,000	13.1%	\$ 35,500
TOTAL MISCELLANEOUS REVENUE	\$ 50,903	\$ 45,000	\$ 19,718	\$ 51,000	13.3%	\$ 6,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 956,617	\$ 1,060,000	\$ 795,000	\$ 1,175,000	10.8%	\$ 115,000
<b>TOTAL FUND REVENUE</b>	<b>\$ 6,349,857</b>	<b>\$ 6,580,001</b>	<b>\$ 5,425,017</b>	<b>\$ 7,386,290</b>	<b>12.3%</b>	<b>\$ 806,289</b>
<b>EXPENDITURES:</b>						
TOTAL LEGISLATIVE	\$ 88,936	\$ 89,975	\$ 67,525	\$ 103,892	15.5%	\$ 13,917
TOTAL COURT	\$ 391,301	\$ 374,410	\$ 298,205	\$ 395,035	5.5%	\$ 20,625
TOTAL ADMINISTRATION	\$ 584,972	\$ 576,806	\$ 469,492	\$ 607,131	5.3%	\$ 30,325
TOTAL ENGINEERING DEPT	\$ 225,785	\$ 249,631	\$ 185,504	\$ 356,713	42.9%	\$ 107,082
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 152,463	\$ 114,594	\$ 83,155	\$ 156,818	36.8%	\$ 42,224
TOTAL EMERGENCY MEDICAL TECHNICIANS		\$ -		\$ -	#DIV/0!	\$ -
TOTAL POLICE	\$ 1,558,526	\$ 1,767,983	\$ 1,323,187	\$ 1,880,384	6.4%	\$ 112,401
TOTAL PARKS	\$ 179,070	\$ 269,919	\$ 205,044	\$ 209,419	-22.4%	\$ (60,500)
TOTAL CEMETERY	\$ 113,307	\$ 129,462	\$ 79,915	\$ 133,091	2.8%	\$ 3,630
TOTAL PLANNING & ZONING	\$ 227,238	\$ 231,980	\$ 177,712	\$ 281,279	21.3%	\$ 49,300
TOTAL TRANSFERS	\$ 1,747,618	\$ 1,859,503	\$ 1,256,581	\$ 2,193,139	17.9%	\$ 333,636
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 6,255,518</b>	<b>\$ 6,580,001</b>	<b>\$ 4,855,410</b>	<b>\$ 7,386,289</b>	<b>12.3%</b>	<b>\$ 806,288</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ 94,339</b>	<b>\$ 0</b>	<b>\$ 569,607</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>CAPITAL PROJECTS - CAPITAL FUND</b>						
TOTAL FUND REVENUES	\$ 143,496	\$ 4,566,735	\$ 2,254,323	\$ 2,611,309	-42.8%	\$ (1,955,426)
TOTAL FUND EXPENDITURES	\$ 235,557	\$ 4,566,735	\$ 1,987,547	\$ 2,611,309	-42.8%	\$ (1,955,426)
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (92,061)</b>	<b>\$ -</b>	<b>\$ 266,775</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND</b>						
TOTAL FUND REVENUE	\$ 431,746	\$ 482,152	\$ 324,114	\$ 1,070,366	122.0%	\$ 588,214
TOTAL FUND EXPENDITURES	\$ 421,897	\$ 482,152	\$ 327,094	\$ 1,070,366	122.0%	\$ 588,214
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ 9,849</b>	<b>\$ -</b>	<b>\$ (2,979)</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2019-2020 Final Budget**

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>						
TOTAL FUND REVENUE	\$ 233,850	\$ 229,350	\$ 172,013	\$ 240,000	4.6%	\$ 10,650
TOTAL FUND EXPENDITURES	\$ 226,465	\$ 229,350	\$ 121,852	\$ 240,000	4.6%	\$ 10,650
NET REVENUE OVER EXPENDITURES	\$ 7,385	\$ -	\$ 50,161	\$ -	0.0%	\$ -
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>						
TOTAL FUND REVENUE	\$ 215,100	\$ 237,432	\$ 178,074	\$ 238,800	0.6%	\$ 1,368
TOTAL FUND EXPENDITURES	\$ 31,008	\$ 237,432	\$ 60,756	\$ 238,800	0.6%	\$ 1,368
NET REVENUE OVER EXPENDITURES	\$ 184,092	\$ -	\$ 117,318	\$ -	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>						
TOTAL FUND REVENUE	\$ 89,865	\$ 6,340,100	\$ 4,839,274	\$ 4,852,500	-23.5%	\$ (1,487,600)
TOTAL FUND EXPENDITURES	\$ 5,250	\$ 6,340,100	\$ 881,865	\$ 4,852,500	-23.5%	\$ (1,487,600)
NET REVENUE OVER EXPENDITURES	\$ 84,615	\$ -	\$ 3,957,409	\$ 0	0.0%	\$ 0
<b>STORM DRAINAGE - ENTERPRISE FUND</b>						
TOTAL FUND REVENUE	\$ 67,822	\$ 49,340	\$ 36,377	\$ 43,565	-11.7%	\$ (5,775)
TOTAL FUND EXPENDITURES	\$ 71,819	\$ 49,340	\$ 3,628	\$ 43,565	-11.7%	\$ (5,775)
NET REVENUE OVER EXPENDITURES	\$ (3,997)	\$ -	\$ 32,750	\$ 0	0.0%	\$ 0
<b>WATER - ENTERPRISE FUND</b>						
TOTAL FUND REVENUE	\$ 1,408,803	\$ 1,360,216	\$ 1,131,040	\$ 1,421,365	4.5%	\$ 61,149
TOTAL FUND EXPENDITURES	\$ 1,305,853	\$ 1,360,216	\$ 1,017,508	\$ 1,421,364	4.5%	\$ 61,148
NET REVENUE OVER EXPENDITURES	\$ 102,950	\$ -	\$ 113,532	\$ 0	0.0%	\$ 0
<b>SEWER FUND - ENTERPRISE FUND</b>						
TOTAL FUND REVENUE	\$ 1,862,308	\$ 2,002,698	\$ 1,502,192	\$ 2,110,584	5.4%	\$ 107,886
TOTAL FUND EXPENDITURES	\$ 1,263,640	\$ 2,002,698	\$ 846,591	\$ 2,110,584	5.4%	\$ 107,886
NET REVENUE OVER EXPENDITURES	\$ 598,668	\$ 0	\$ 655,601	\$ 0	0.0%	\$ 0

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2019-2020 Final Budget**

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>						
TOTAL FUND REVENUE	\$ 958,788	\$ 983,000	\$ 830,855	\$ 1,101,081	12.0%	\$ 118,081
TOTAL FUND EXPENDITURES	\$ 935,573	\$ 983,000	\$ 725,709	\$ 1,101,081	12.0%	\$ 118,081
NET REVENUE OVER EXPENDITURES	\$ 23,215	\$ -	\$ 105,145	\$ 0	0.0%	\$ 0
<b>CULINARY WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 189,283	\$ 257,616	\$ 150,860	\$ 357,440	38.7%	\$ 99,824
TOTAL FUND EXPENDITURES	\$ 385,726	\$ 235,440	\$ 142,984	\$ 357,440	51.8%	\$ 122,000
NET REVENUE OVER EXPENDITURES	\$ (196,443)	\$ 22,176	\$ 7,876	\$ -	-100.0%	\$ (22,176)
<b>SEWER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 860,091	\$ 2,096,750	\$ 955,623	\$ 1,578,340	-24.7%	\$ (518,410)
TOTAL FUND EXPENDITURES	\$ 1,302,624	\$ 2,096,750	\$ 597,294	\$ 1,578,340	-24.7%	\$ (518,410)
NET REVENUE OVER EXPENDITURES	\$ (442,533)	\$ -	\$ 358,329	\$ -	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 634,335	\$ 1,087,060	\$ 774,922	\$ 1,407,880	29.5%	\$ 320,820
TOTAL FUND EXPENDITURES	\$ 867,826	\$ 1,087,060	\$ 210,588	\$ 1,407,880	29.5%	\$ 320,820
NET REVENUE OVER EXPENDITURES	\$ (233,492)	\$ -	\$ 564,334	\$ -	0.0%	\$ -
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 76,898	\$ 84,080	\$ 79,816	\$ 100,896	20.0%	\$ 16,816
TOTAL FUND EXPENDITURES	\$ -	\$ 84,080	\$ -	\$ 100,896	20.0%	\$ 16,816
NET REVENUE OVER EXPENDITURES	\$ 76,898	\$ -	\$ 79,816	\$ -	0.0%	\$ -
<b>TRANSPORTATION - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 149,013	\$ 128,600	\$ 122,965	\$ 157,399	22.4%	\$ 28,799
TOTAL FUND EXPENDITURES	\$ 119,117	\$ 128,600	\$ 1,376	\$ 157,399	22.4%	\$ 28,799
NET REVENUE OVER EXPENDITURES	\$ 29,896	\$ -	\$ 121,589	\$ 0	0.0%	\$ 0

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2019-2020 Final Budget**

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>						
TOTAL FUND REVENUE	\$ 365,013	\$ 900,000	\$ 520,905	\$ 1,005,000	11.7%	\$ 105,000
TOTAL FUND EXPENDITURES	\$ 546,960	\$ 900,000	\$ 343,532	\$ 1,005,000	11.7%	\$ 105,000
NET REVENUE OVER EXPENDITURES	\$ (181,947)	\$ -	\$ 177,374	\$ 0	0.0%	\$ 0
<b>RECREATION - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 245,053	\$ 244,100	\$ 204,352	\$ 449,350	84.1%	\$ 205,250
TOTAL FUND EXPENDITURES	\$ 241,180	\$ 244,100	\$ 190,361	\$ 449,350	84.1%	\$ 205,250
NET REVENUE OVER EXPENDITURES	\$ 3,873	\$ -	\$ 13,991	\$ 0	0.0%	\$ 0
<b>SANTAQUIN DAYS - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 173,817	\$ 176,800	\$ 74,967	\$ 155,700	-11.9%	\$ (21,100)
TOTAL FUND EXPENDITURES	\$ 173,720	\$ 176,800	\$ 94,742	\$ 155,700	-11.9%	\$ (21,100)
NET REVENUE OVER EXPENDITURES	\$ 97	\$ -	\$ (19,775)	\$ 0	0.0%	\$ 0
<b>CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 11,160	\$ 10,000	\$ 7,815	\$ 22,500	125.0%	\$ 12,500
TOTAL FUND EXPENDITURES	\$ 11,341	\$ 10,000	\$ 5,806	\$ 22,500	125.0%	\$ 12,500
NET REVENUE OVER EXPENDITURES	\$ (181)	\$ 0	\$ 2,009	\$ 0	23.7%	\$ 0
<b>ROYALTY - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 16,671	\$ 12,700	\$ 10,939	\$ 13,100	3.1%	\$ 400
TOTAL FUND EXPENDITURES	\$ 17,408	\$ 12,700	\$ 4,427	\$ 13,100	3.1%	\$ 400
NET REVENUE OVER EXPENDITURES	\$ (737)	\$ -	\$ 6,512	\$ -	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEE FUND (NEW)</b>						
TOTAL FUND REVENUE	\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Budget Summary by Department and Fund**

**2019-2020 Final Budget**

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>RAP TAX FUND (NEW)</b>						
<b>REVENUES:</b>						
TOTAL FUND REVENUE	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>LIBRARY - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 148,090	\$ 168,793	\$ 151,529	\$ 183,765	8.9%	\$ 14,972
TOTAL FUND EXPENDITURES	\$ 151,471	\$ 168,793	\$ 137,373	\$ 183,765	8.9%	\$ 14,972
NET REVENUE OVER EXPENDITURES	\$ (3,381)	\$ -	\$ 14,156	\$ 0	0.0%	\$ 0
<b>SENIOR CITIZENS - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 42,508	\$ 42,200	\$ 32,301	\$ 57,050	35.2%	\$ 14,850
TOTAL FUND EXPENDITURES	\$ 41,605	\$ 42,200	\$ 33,475	\$ 57,050	35.2%	\$ 14,850
NET REVENUE OVER EXPENDITURES	\$ 903	\$ -	\$ (1,174)	\$ 0	0.0%	\$ 0
<b>FIRE DEPARTMENT - SPECIAL REVENUE FUND</b>						
TOTAL FUND REVENUE	\$ 496,341	\$ 495,000	\$ 628,161	\$ 623,700	26.0%	\$ 128,700
TOTAL FUND EXPENDITURES	\$ 464,147	\$ 495,000	\$ 494,288	\$ 623,700	26.0%	\$ 128,700
NET REVENUE OVER EXPENDITURES	\$ 32,195	\$ -	\$ 133,873	\$ 0	0.0%	\$ 0



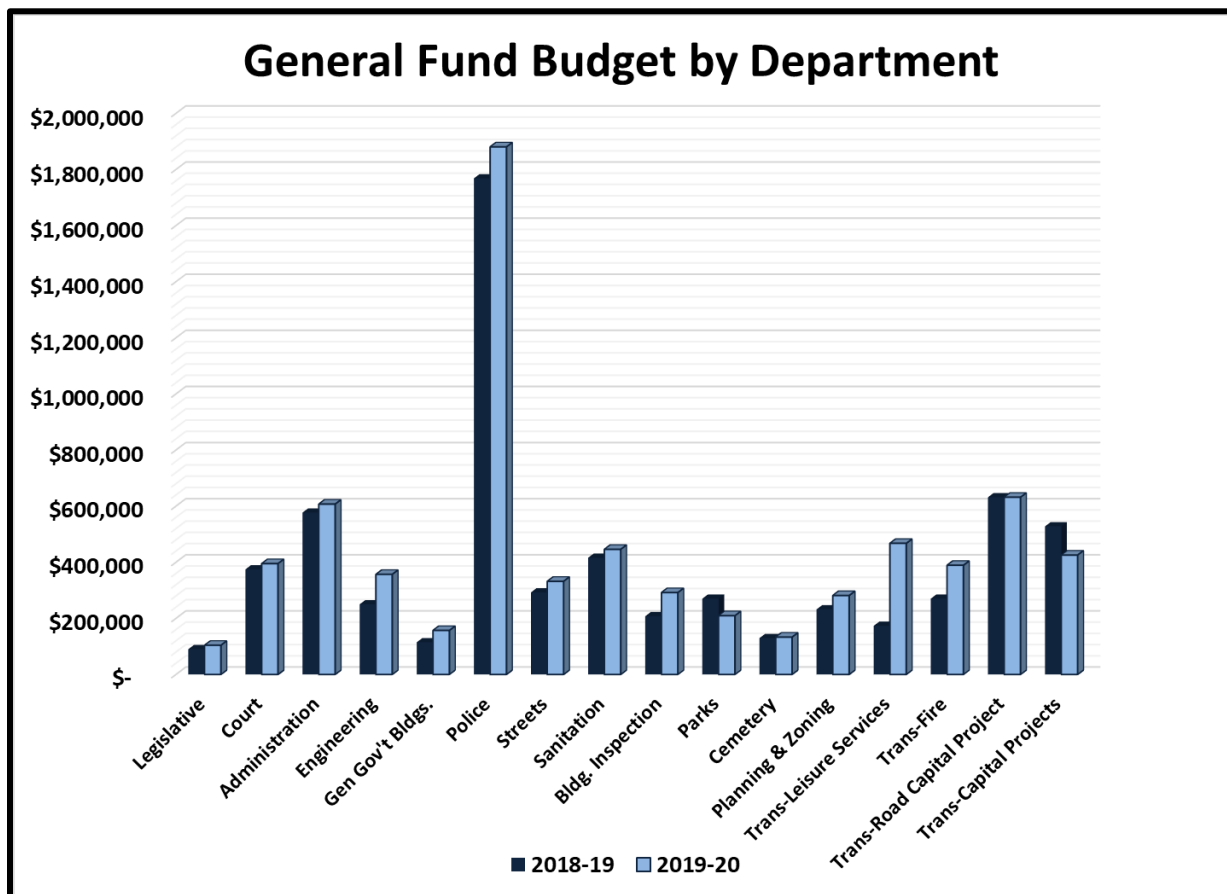
**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**General Fund**

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

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

The following chart outlines the changes by department from the 2018-2019 budget year to the 2019-2020 budget year. Note: For continuity purposes, Fire and EMS have remained in the General Fund Chart to illustrate a year over year comparison.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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

<b>Santaquin City</b>								
<b>2019-2020 Final Budget</b>								
Account Number Description	Actuals (2013-2014)	Actuals (2014-2015)	Actuals (2015-2016)	Actuals (2016-2017)	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)
<b>GENERAL FUND</b>								
TOTAL LEGISLATIVE	\$ 53,523	\$ 55,903	\$ 86,787	\$ 77,177	\$ 88,936	\$ 89,975	\$ 67,525	\$ 103,892
TOTAL COURT	\$ 248,400	\$ 298,047	\$ 345,902	\$ 404,682	\$ 391,301	\$ 374,410	\$ 298,205	\$ 395,035
TOTAL ADMINISTRATION	\$ 566,010	\$ 479,565	\$ 500,754	\$ 506,226	\$ 584,972	\$ 576,806	\$ 469,492	\$ 607,131
TOTAL ENGINEERING DEPT	\$ 111,870	\$ 141,261	\$ 172,689	\$ 197,493	\$ 225,785	\$ 249,631	\$ 185,504	\$ 356,713
TOTAL GENERAL GOVERNMENT BUILDINGS	\$ 113,587	\$ 106,049	\$ 107,620	\$ 119,576	\$ 152,463	\$ 114,594	\$ 83,155	\$ 156,818
TOTAL POLICE	\$ 1,229,513	\$ 1,349,264	\$ 1,407,509	\$ 1,432,339	\$ 1,558,526	\$ 1,767,983	\$ 1,323,187	\$ 1,880,384
TOTAL PARKS	\$ 119,664	\$ 125,850	\$ 149,090	\$ 148,591	\$ 179,070	\$ 269,919	\$ 205,044	\$ 209,419
TOTAL CEMETERY	\$ 73,932	\$ 71,893	\$ 58,462	\$ 71,678	\$ 113,307	\$ 129,462	\$ 79,915	\$ 133,091
TOTAL PLANNING & ZONING	\$ 200,177	\$ 180,584	\$ 198,647	\$ 231,760	\$ 227,238	\$ 231,980	\$ 177,712	\$ 281,279
TOTAL TRANSFERS	\$ 1,241,101	\$ 1,265,797	\$ 1,596,909	\$ 1,663,632	\$ 1,747,618	\$ 1,859,503	\$ 1,256,581	\$ 2,193,139
						\$ -		
<b>TOTAL FUND EXPENDITURES</b>	\$ 4,959,685	\$ 4,850,580	\$ 5,459,558	\$ 5,746,563	\$ 6,255,518	\$ 6,580,001	\$ 4,855,410	\$ 7,386,289
<b>NET REVENUE OVER EXPENDITURES</b>	\$ (465,437)	\$ 354,549	\$ (132,514)	\$ 57,706	\$ 94,339	\$ 0	\$ 569,607	\$ 0



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**Functional Areas – Departmental Review**

As illustrated in the chart on page 91, expenditures of the city are broken into five Functional Areas that include Public Safety, Public Works, Community Development, Leisure Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by a Functional Area Director. The next section will outline the operational budgets and budget trends of each Functional Area.

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

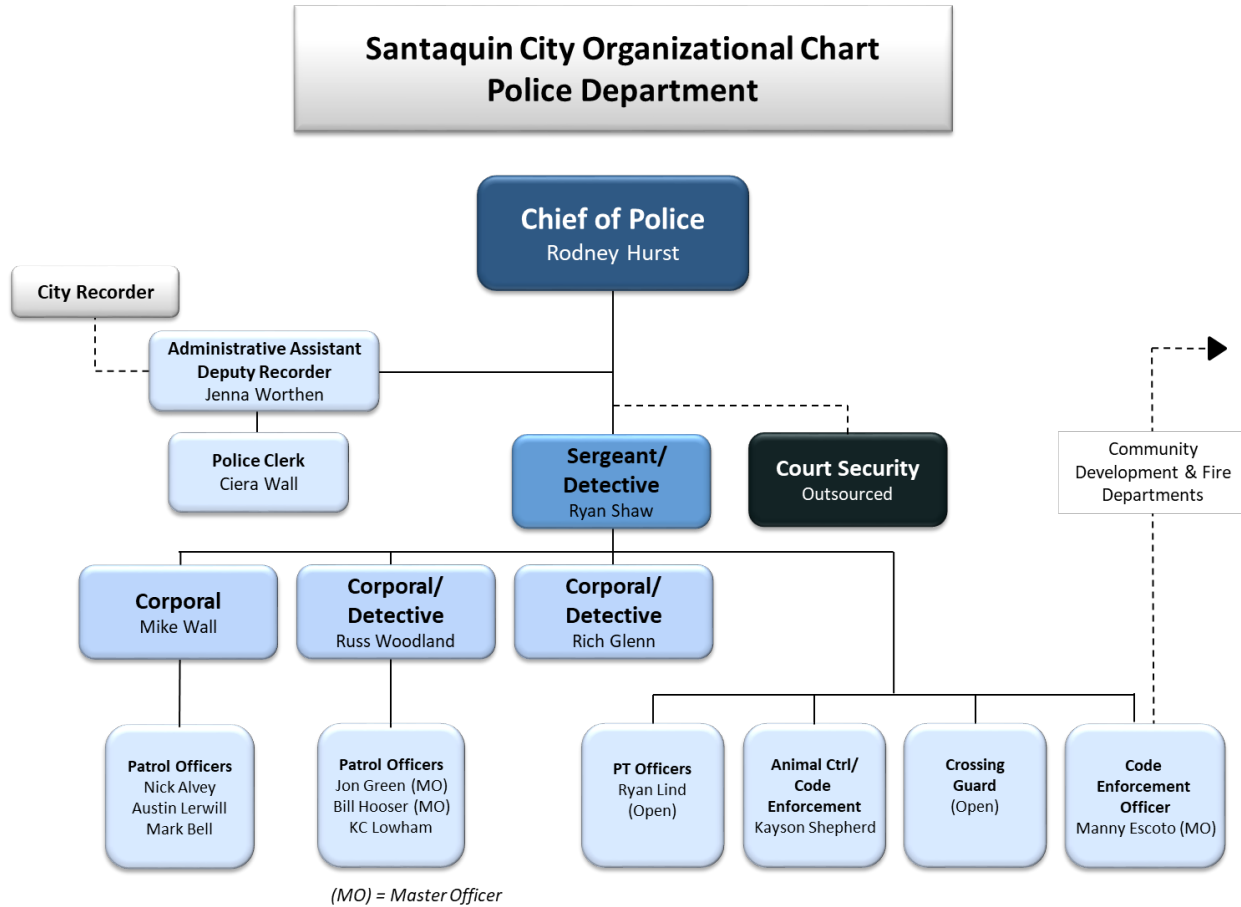
*Note: With the hiring of a new Community Development Director in 2017, the Community Development Functional Area responsibilities have been split and shared by the Community Development Director and the Engineering Director, who are both considered Functional Area Directors. Though the responsibilities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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

*Public Safety - Police*

On June 18, 2014, Rodney Hurst was sworn in as the city’s Chief of Police and has been working in partnership with the Fire Chief regarding the administration of all Police, Fire, and EMS operations. The following organizational chart outlines the reporting relationships and leadership structure of the Police Department for FY2019-2020:



**PERSONNEL SUMMARY**

**PUBLIC SAFETY**

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Excerpts from the Santaquin City Annual Police Report – 2018*

**POLICE CHIEF'S MESSAGE**

Santaquin City Mayor and Council:

The following report details the Santaquin Police Department's activities throughout the past year. Our case numbers have shown a slight 1% increase from 3,326 to 3,364 while our service calls have increased 16% from 7,684 to 8,946.

We have also seen an increase in the utilization of our K9 Bud. From 2017 to 2018, there was a 4% increase in K9 deployments resulting in arrests, while the deployments without arrests has gone up 15%. We also performed many more K9 presentations for the public in 2018 than we have in previous years. We are so proud of Bud and are grateful to you for your support in this program!

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

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

Respectfully,  
Rodney Hurst Chief of Police

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Mission Statement**

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

**Activity Summary 2018**

<b>Total Police Service Calls</b>	8,946
Avg Daily Police Service Calls	25
<b>Cases</b>	3,364
Avg Monthly Cases	280
Avg Daily Cases	9

<b>Crimes Against Person</b>	288
Homicide	0
Sex Offense	16
Assault	11
Child Abuse/Neglect	62
All Other Crimes Against Person	199
<b>Property Crimes</b>	249
Robbery	0
Fraud/Forgery/Financial Crime	38
Burglary	21
Vehicle Burglary	21
Motor Vehicle Theft	14
Theft	87
Arson	0
Vandalism	49
All Other Property Crime	19
<b>Domestic Violence</b>	37
<b>Arrests</b>	399

<b>Traffic</b>	4,545
Accidents	117
Stops	3,286
Citations	1,141
Fatalities	1
<b>DUI Arrests</b>	18

<b>Total K9 Deployments</b>	104
K9 Deployments Without Arrest	30
K9 Deployments With Arrest	24
K9 Presentations	50

**Administrative**

**Budget**

2018-2019 Fiscal Year Budget	
<b>Total Police Budget</b>	\$1,767,983

**Grants**

**Beer Tax Funds- \$9,808.89**

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

**Highway Safety Grant- \$5,000**

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

**Personnel Actions**

	Hired	Resigned
Full Time Sworn Officer	3	3
Reserve/Part Time Officer	2	2
<b>Total</b>	<b>5</b>	<b>5</b>

**Professional Standards**

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

**Citizen Complaints**

Citizen complaints are those that come from outside sources, including third party complaints. Citizen complaints are categorized into four types: minor complaints, major complaints, service complaints, and confidential complaints.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

Complaints are thoroughly investigated and the Police Chief notifies the complainant in writing of the final disposition.

**Department Tours/Presentations**

In 2018, approximately 70 tours of the police department and/or demonstrations were conducted. Most of these tours were for scouting groups or presentations to elementary schools. The topics presented involved personal safety, crime prevention, frauds/scams, investigation techniques and topics pertinent to fulfilling scouting merit badges.

**Police Service Calls**

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



**Cases**

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



Upon closer inspection, you will see a very minimal increase of only 40 cases between 2017 and 2018. An explanation for this may be the fact that we had two officers attending the police academy during the second half of 2018, which left us temporarily shorthanded. In the long run, we expect the number of cases to continue to rise as the population of our city increases.

**Top 10 Cases**

Top 10 Cases	
Citizen Assist	690
Animal Call	533
Keep the Peace	136
Traffic	117
Warrant	92
Suspicious	67
Child Abuse/Neglect	62
Juvenile Problem	61
Drug Possession	45
Nuisance	33

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Part 1 Crimes**

Santaquin City participates in the FBI's UCR (Uniform Crime Reporting) program. UCR counts the number of incidents reported to each participating agency that involves a Part 1 Crime.

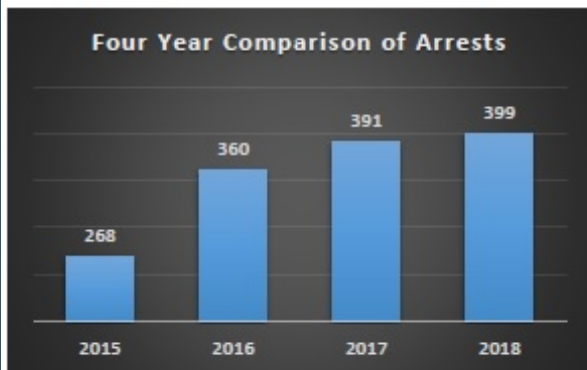
Only one Part 1 Crime can be reported per incident. If more than one Part 1 Crime occurs in a single incident, the most serious crime is reported. Discrepancies in crime numbers in this report are due to this rule.

Part 1 Crimes			
	2017	2018	Change
Homicide	1	0	-100%
Rape	3	3	0%
Robbery	1	0	-100%
Aggravated Assault	2	1	-50%
Burglary	22	21	-5%
Theft	98	87	-11%
Motor Vehicle Theft	13	14	8%
Arson	0	0	0%

*Yearly Comparison of Part 1 Crimes*

**Arrests**

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



**2018 Arrest Demographics**

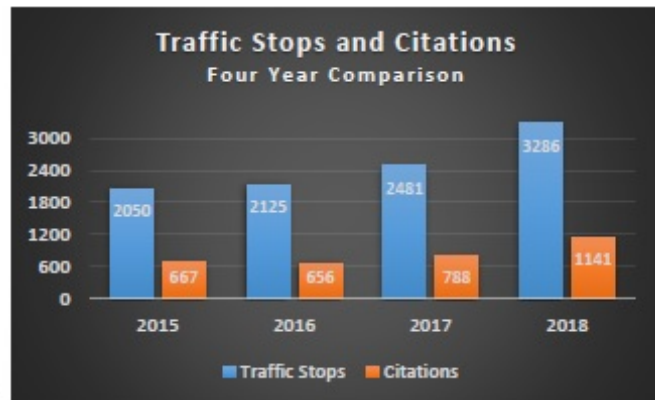
Age Range	
7-14	3.5%
15-19	16.4%
20s	26.7%
30s	24.8%
40s	18.1%
50s	9.2%
60+	1.3%

*Arrests by age range*

**Traffic**

**Stops and Citations**

The number of traffic stops and citations appears to display a fairly steady increase with the exception of 2016, which showed a very slight decrease in citations issued. There were a total of 3,286 traffic stops and 1,141 traffic citations in 2018.

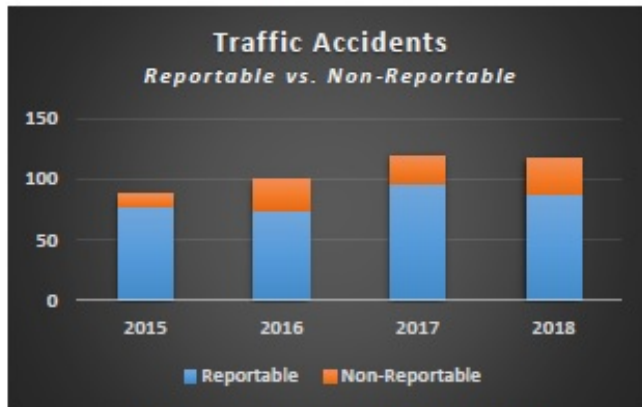


**Accidents**

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

There were a total of 117 accidents reported in 2018; 87 reportable and 30 non-reportable. Although this is a very slight decrease from the previous year (119 in 2017), overall the numbers appear to be on a continual rise. A possible explanation for the dip in 2018 may be the fact that we experienced a very mild winter, and many of our accidents happen during the winter months when the road conditions are more dangerous. Although there will always be some fluctuation, we would expect the next few years to continue with this overall upward pattern as our population increases.



*Four year comparison of traffic accidents*

**Fatalities**

There was one fatality accident in Santaquin/Genola in 2018.

**Investigations Division**

The Detective Division investigated 196 cases in 2018.

**Sex Offenders**

There were 12 sex offenders registered in Santaquin/Genola at the end of 2018.

Sex Offenders			
	2017	2018	Change
Registered Sex Offenders	13	12	-8%
Compliance Checks	44	24	-45%
Violations	3	1	-67%

*Yearly comparison of sex offender registrations*

**Property**

	2017	2018	Change
Items Received	527	253	-52%
Items Released	12	68	467%
Items Destroyed	449	95	-79%

*Yearly comparison of property items handled*

There is a noticeable decrease in property destroyed in 2018. This is due to the increased effort by the evidence technicians in 2017 to clean and organize the evidence room. They were able to dispose of a lot of really old property that we had saved for a very long time. From 2016 to 2017, we experienced an astounding spike from 40 to 449 items destroyed. This past year it has gone back down to a more realistic number of 95 items destroyed. We also received fewer items into evidence in 2018, but also released more items than the previous year. These numbers will continue to fluctuate depending on what type of property we have received (evidence, lost/found property, safe-keeping, etc.). Each item has a specific time period we have to retain the property before it can be released and/or destroyed. This will continue to be an ongoing process and will most likely continue to fluctuate over the years.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Code Enforcement**

The Code Enforcement Unit generated 404 cases in 2018; 306 (76%) of which were animal related.

Code Enforcement Cases	
Abandoned Vehicle	5
Animal Complaint	306
Citizen Assist	26
Nuisance	28
Paper Service	4
Parking Problem	2
Prison Transport	6
Miscellaneous	27
<b>Total</b>	<b>404</b>

*Code enforcement cases by violation/classification*

Code Enforcement Citations	
Animal	55
Other	6
<b>Total</b>	<b>61</b>

*Code enforcement officer citations*



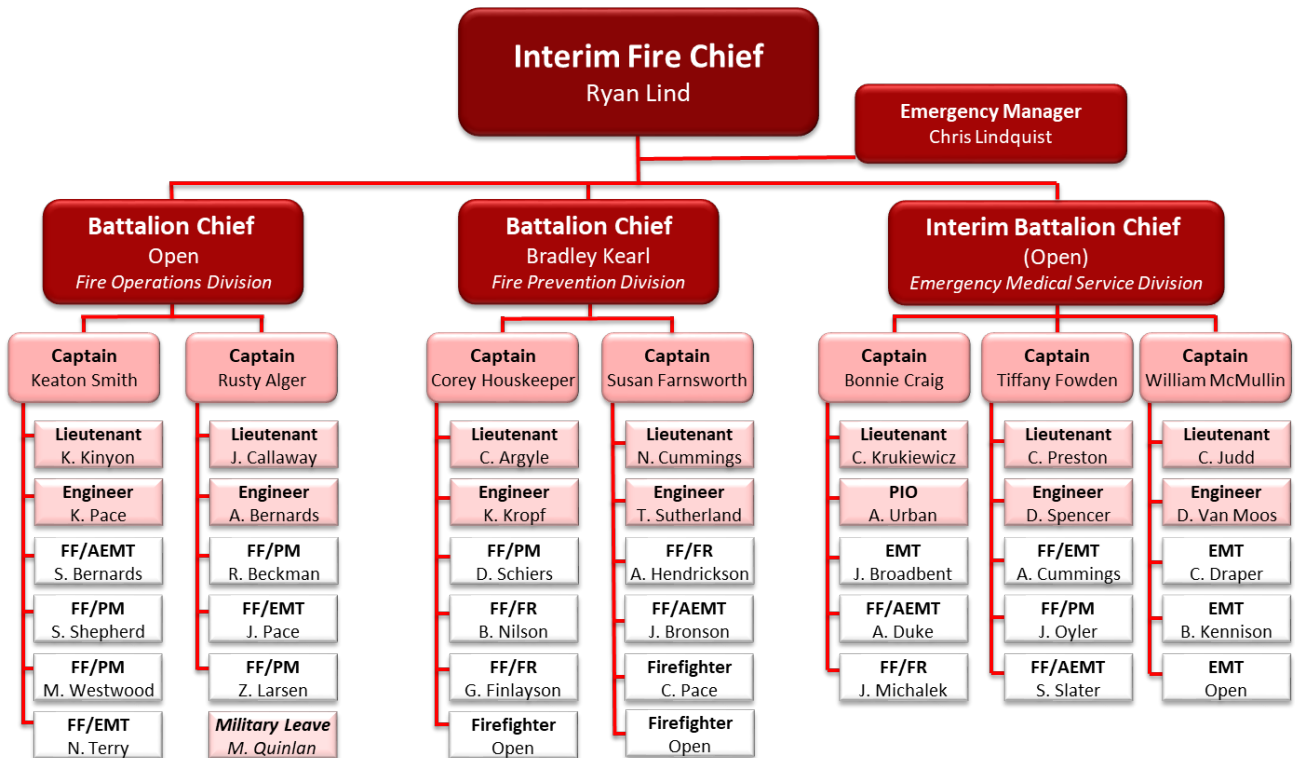
Please note that department level accomplishments can be found in Appendix D.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

Public Safety – Fire & EMS

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



**PERSONNEL SUMMARY**

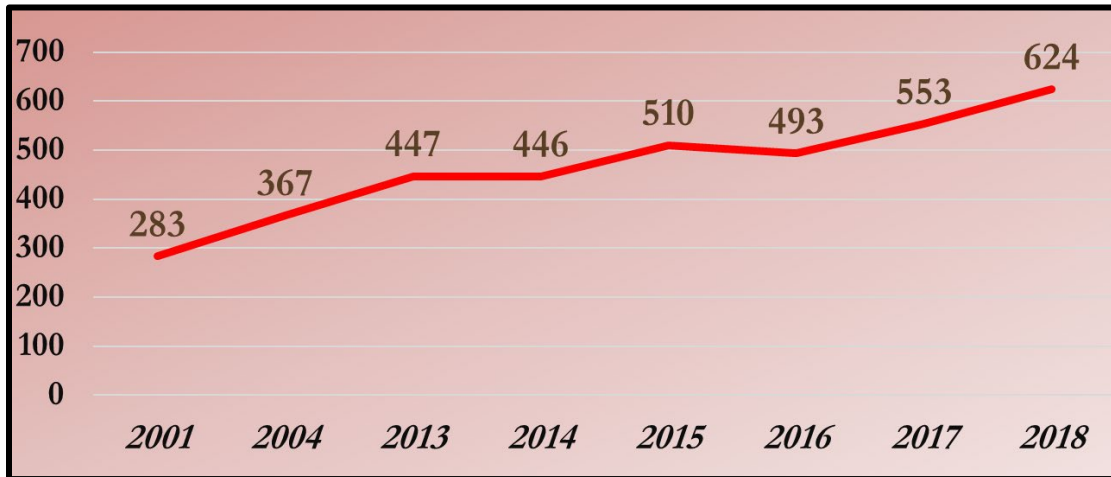
PUBLIC SAFETY		Full-time	Part-time	Seasonal/Temp	Volunteers
	Fire/EMS				
2020		0	14	0	38
2019		0	3	0	38
2018		0	3	0	53

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

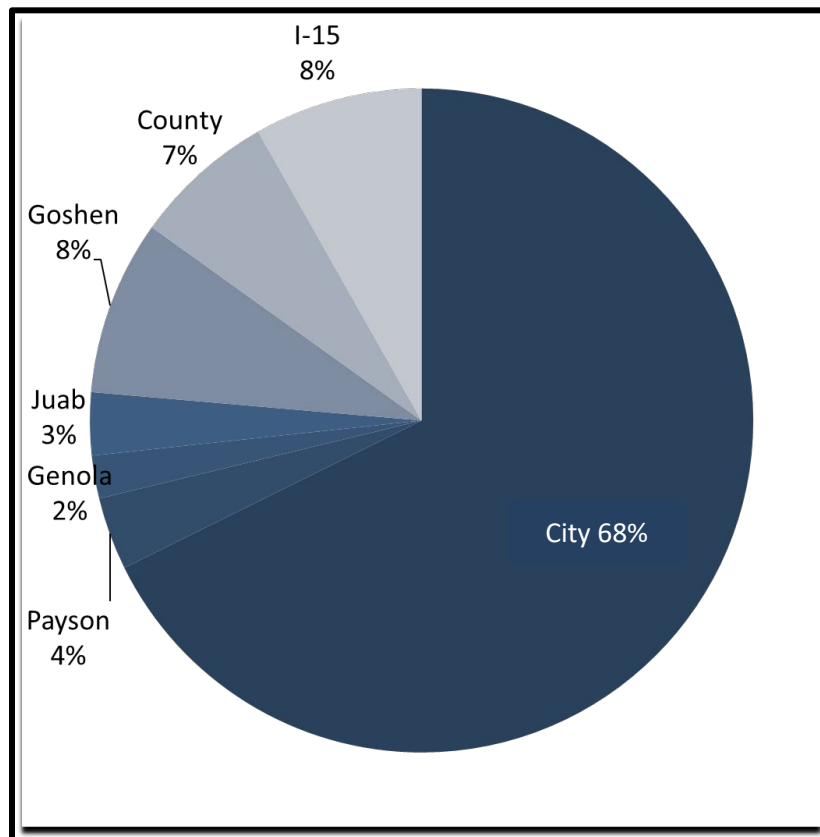
---

*Excerpts from the Santaquin City Annual Fire Department Report – 2018*

**Call Volume by Year**

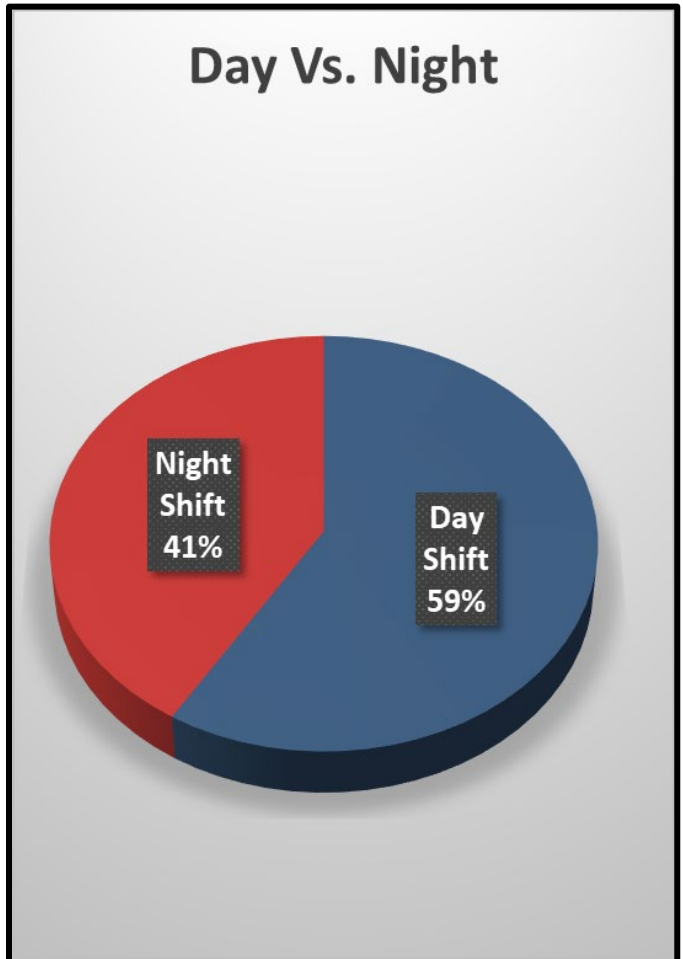
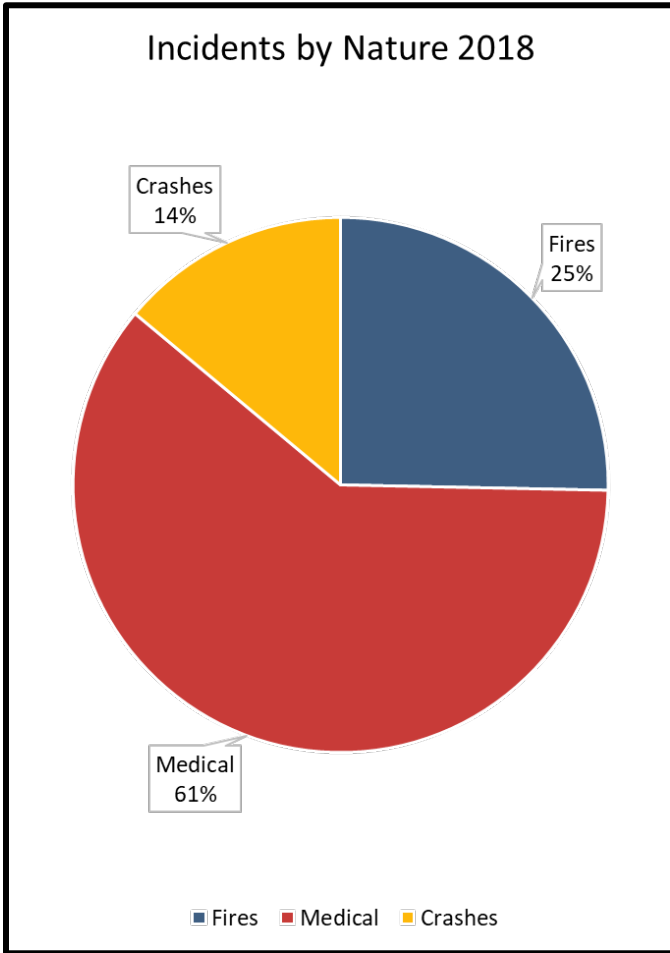


**Calls by Location - 2018**



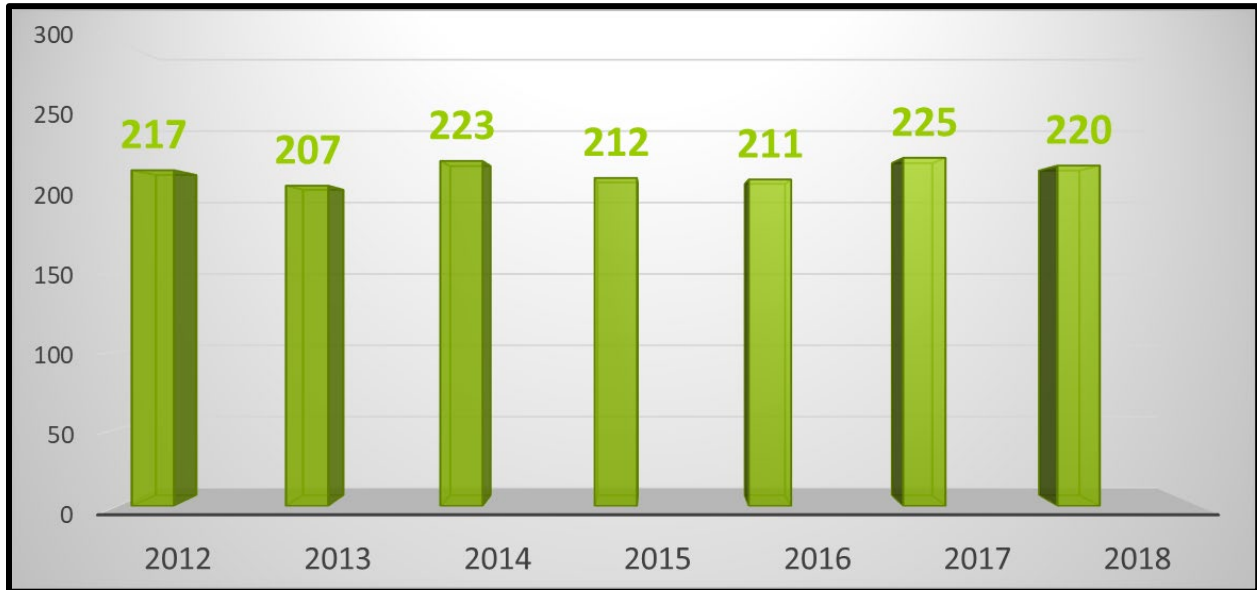


SANTAQUIN CITY  
2019-2020 APPROVED BUDGET

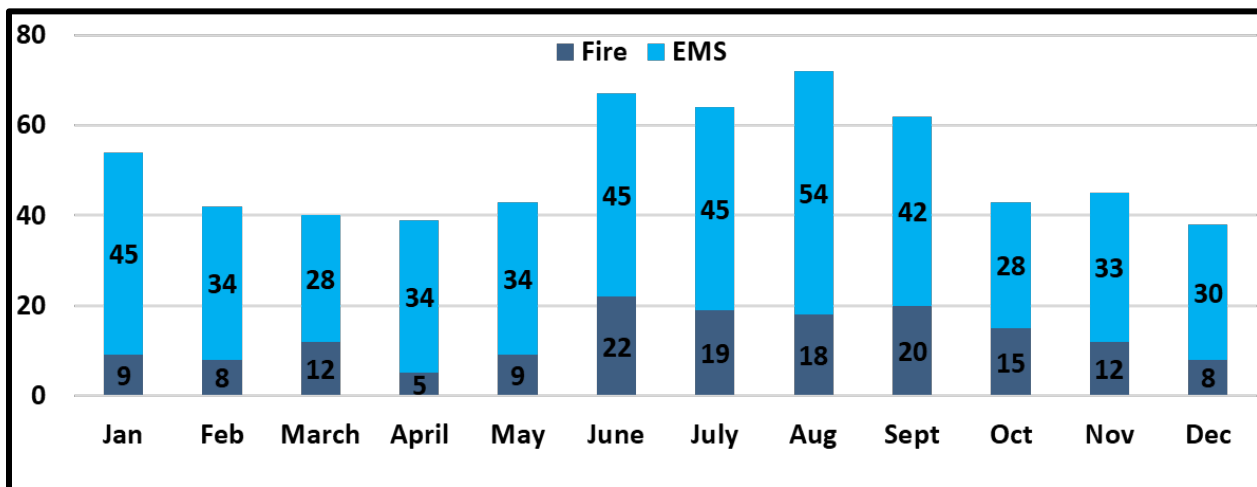


SANTAQUIN CITY  
2019-2020 APPROVED BUDGET

Billed Transports by Year



Call Volume by Month - 2018



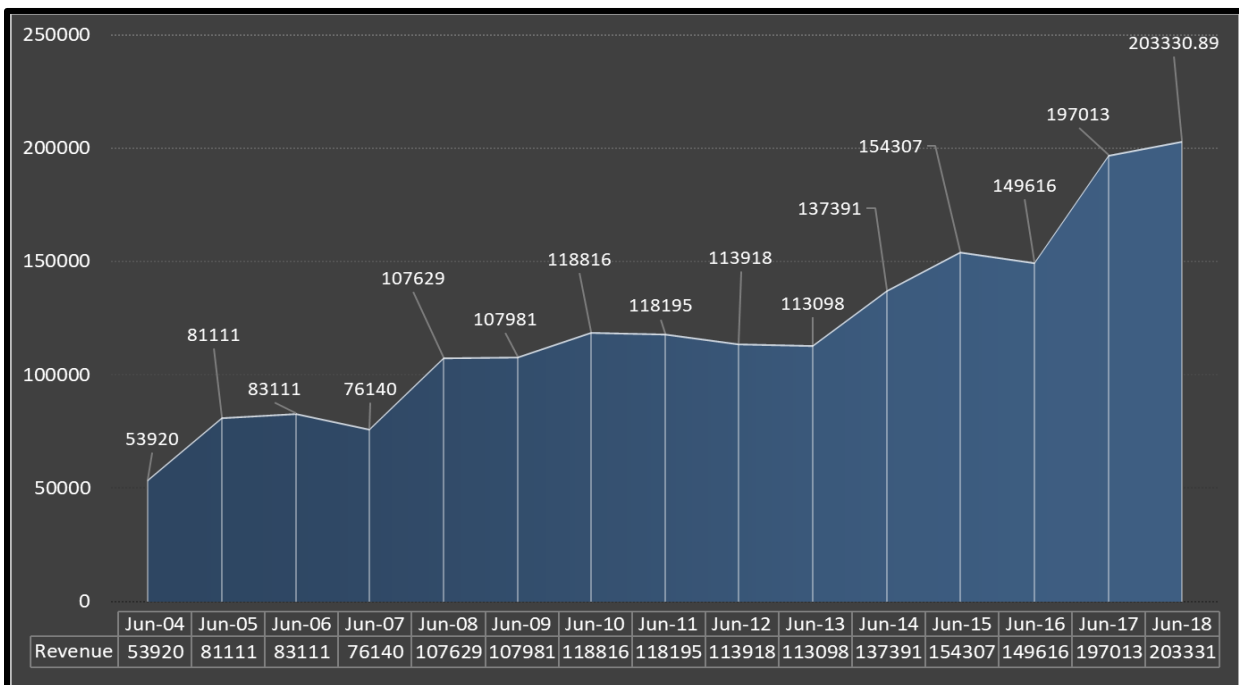
**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**EMS Billing Summary**

Year	Production	Collection	Collection Rate
2012	\$231,583.60	\$126,480.80	54.6%
2013	\$270,562.09	\$136,884.92	50.6%
2014	\$289,556.02	\$144,826.97	50.1%
2015	\$311,649.92	\$146,727.80	47.1%
2016	\$339,649.92	\$165,986.52	48.9%
2017	\$359,388.38	\$188,924.64	52.6%
2018	\$364,838.06	\$192,067.29	52.7%

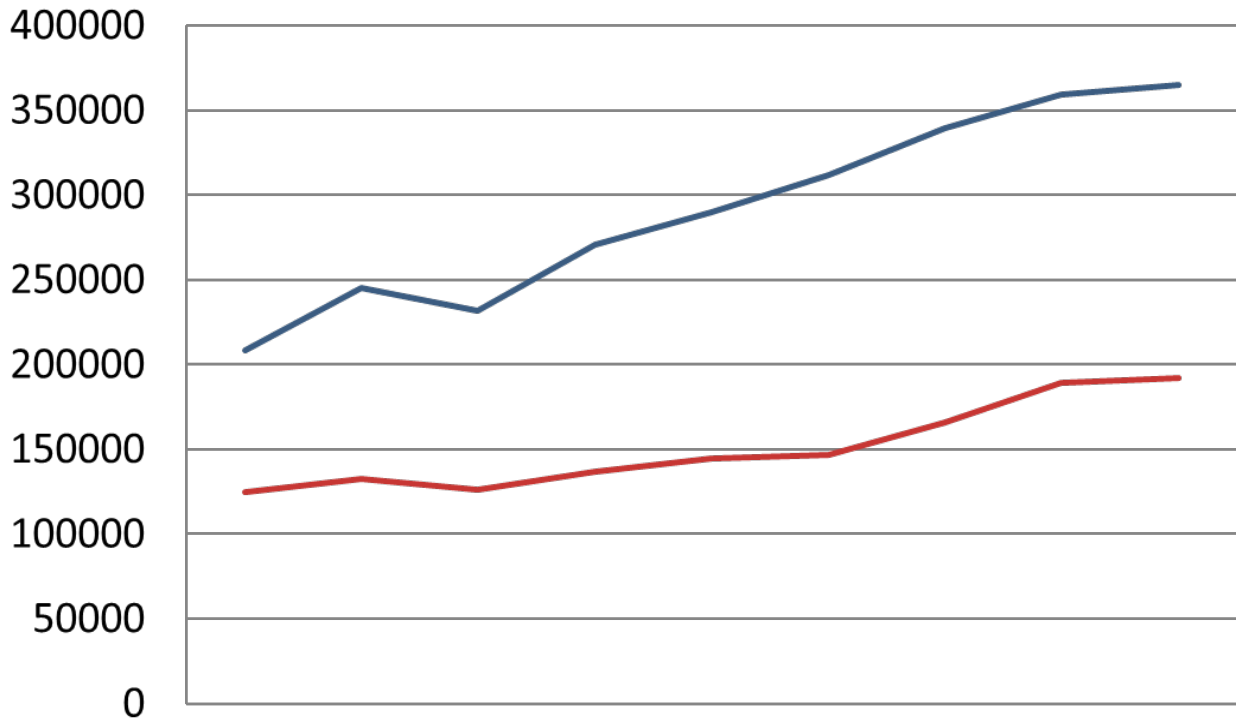
**3 Year Average: \$182,326/yr.**

**Ambulance Transport Revenue by Fiscal Year**



SANTAQUIN CITY  
2019-2020 APPROVED BUDGET

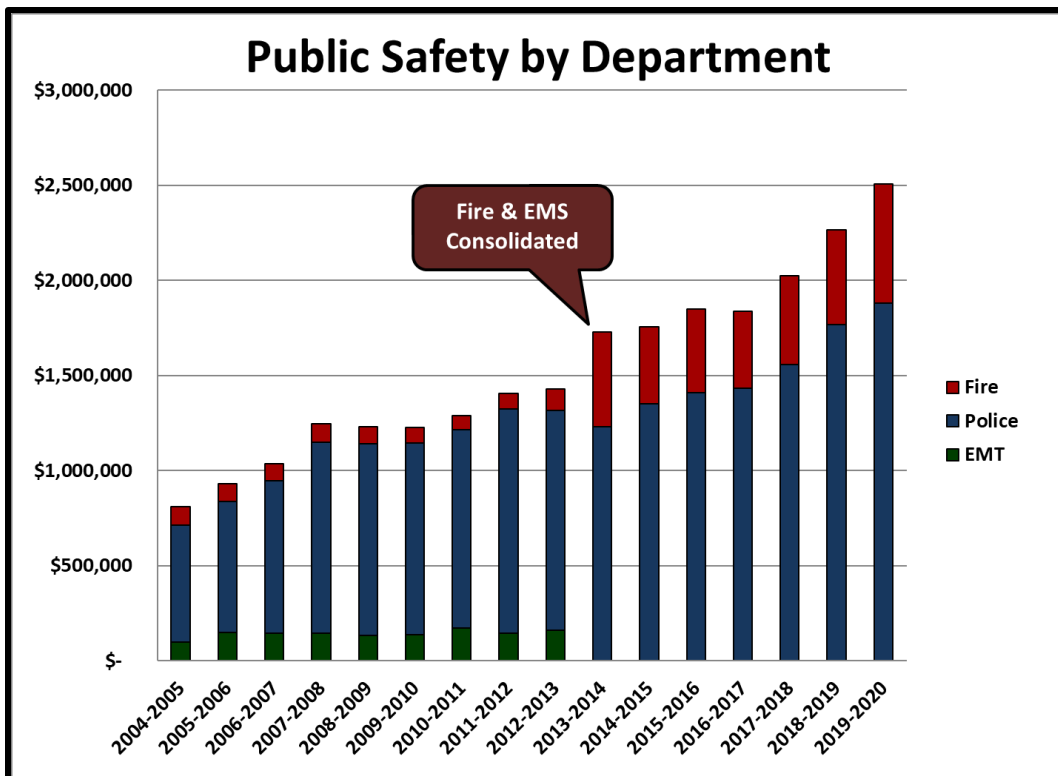
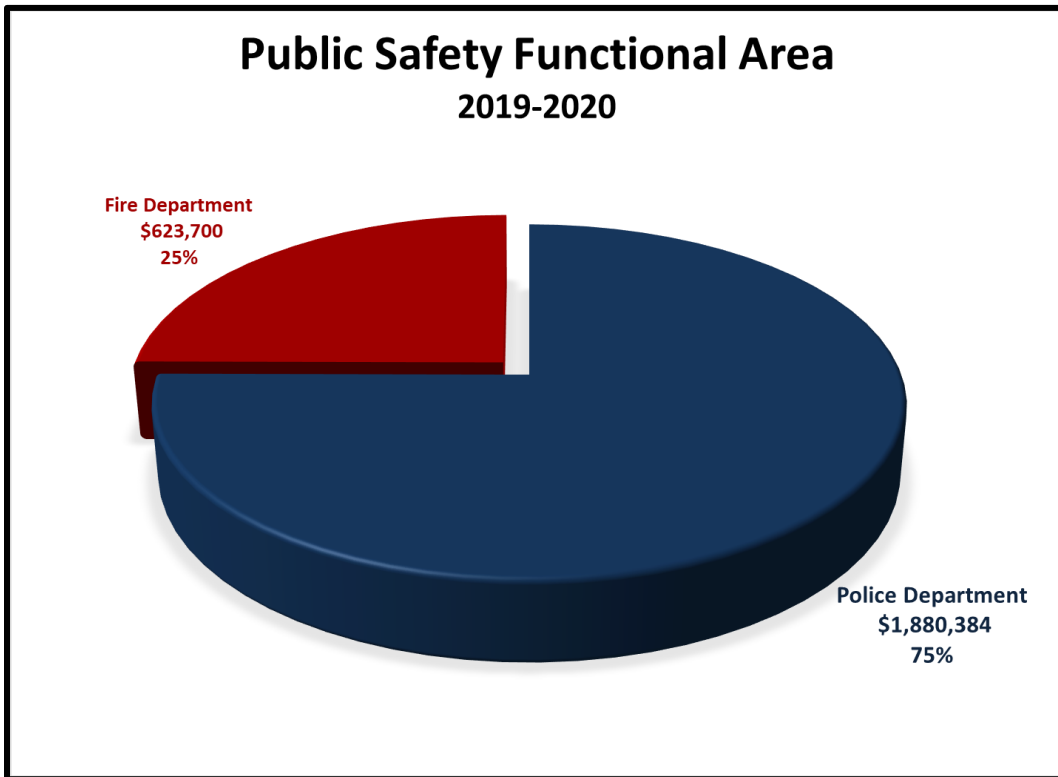
### EMS Collections: Production & Collections 2010 through 2018



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

*Public Safety – Financials by Department*



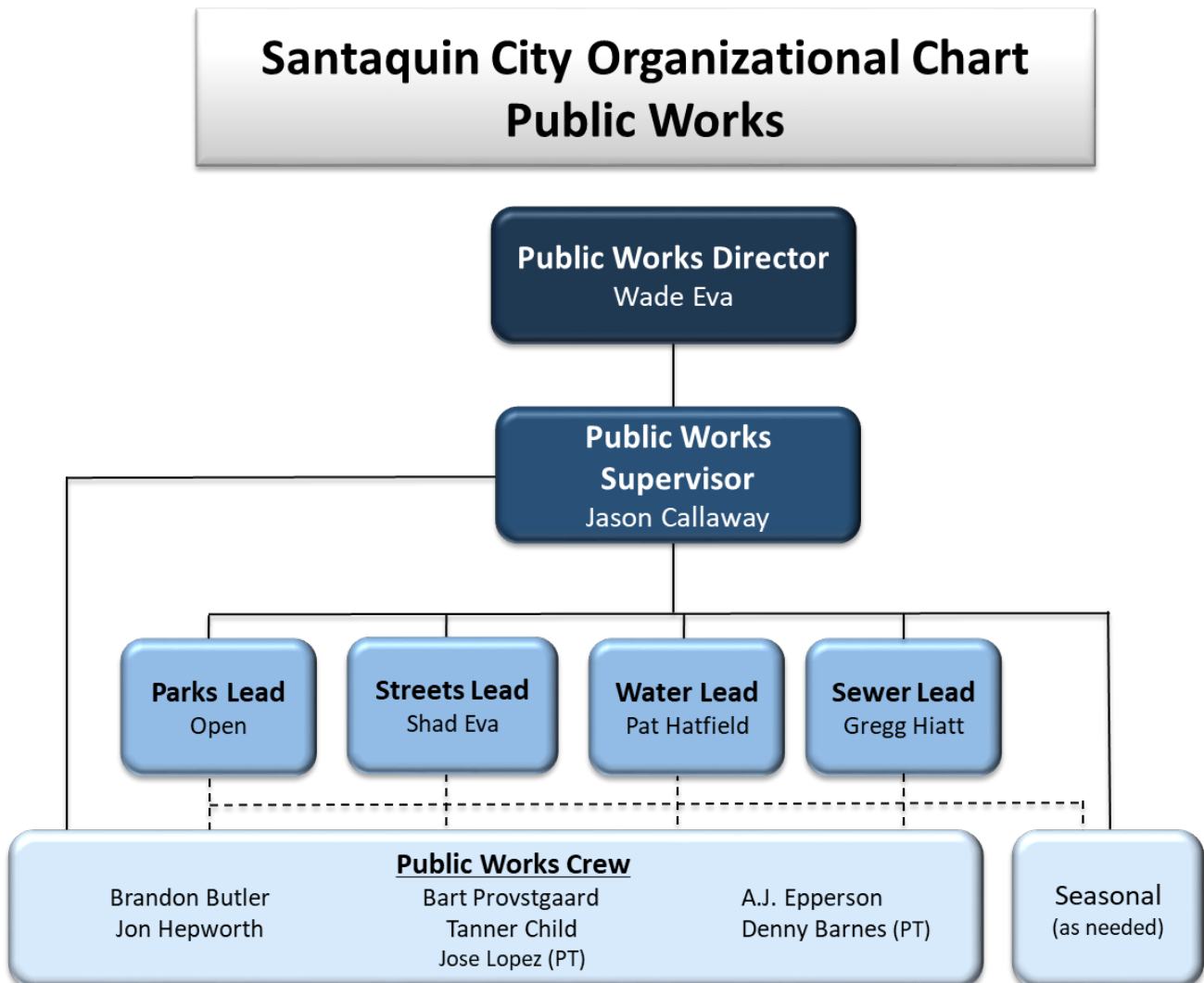
**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Public Works*

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

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

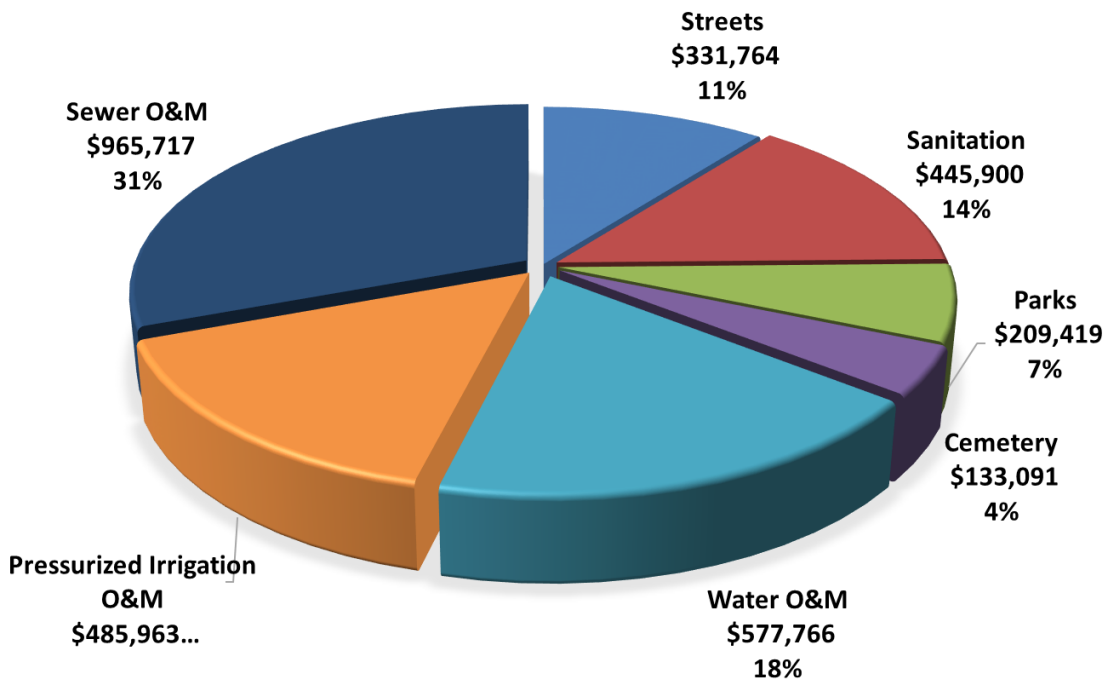
## PERSONNEL SUMMARY

**PUBLIC WORKS**

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

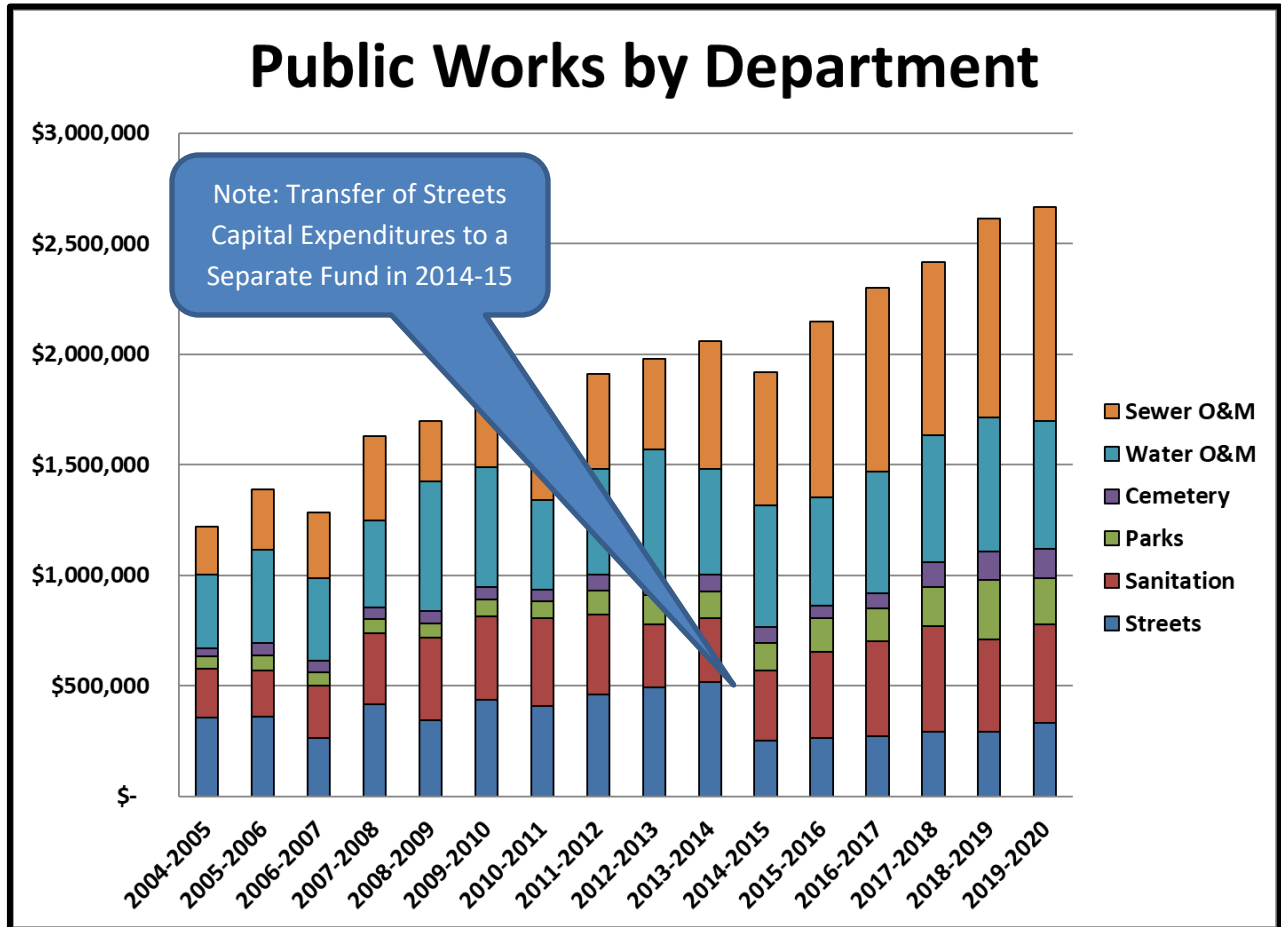
The financials for Public Works span the General Fund, as well as the four enterprise funds for Water, Sewer, Pressurized Irrigation, and Storm Drainage. In addition to the operational financial information presented on the following page, the majority of the city’s capital projects also fall under the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

### Public Works - All Funds 2019-2020



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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



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



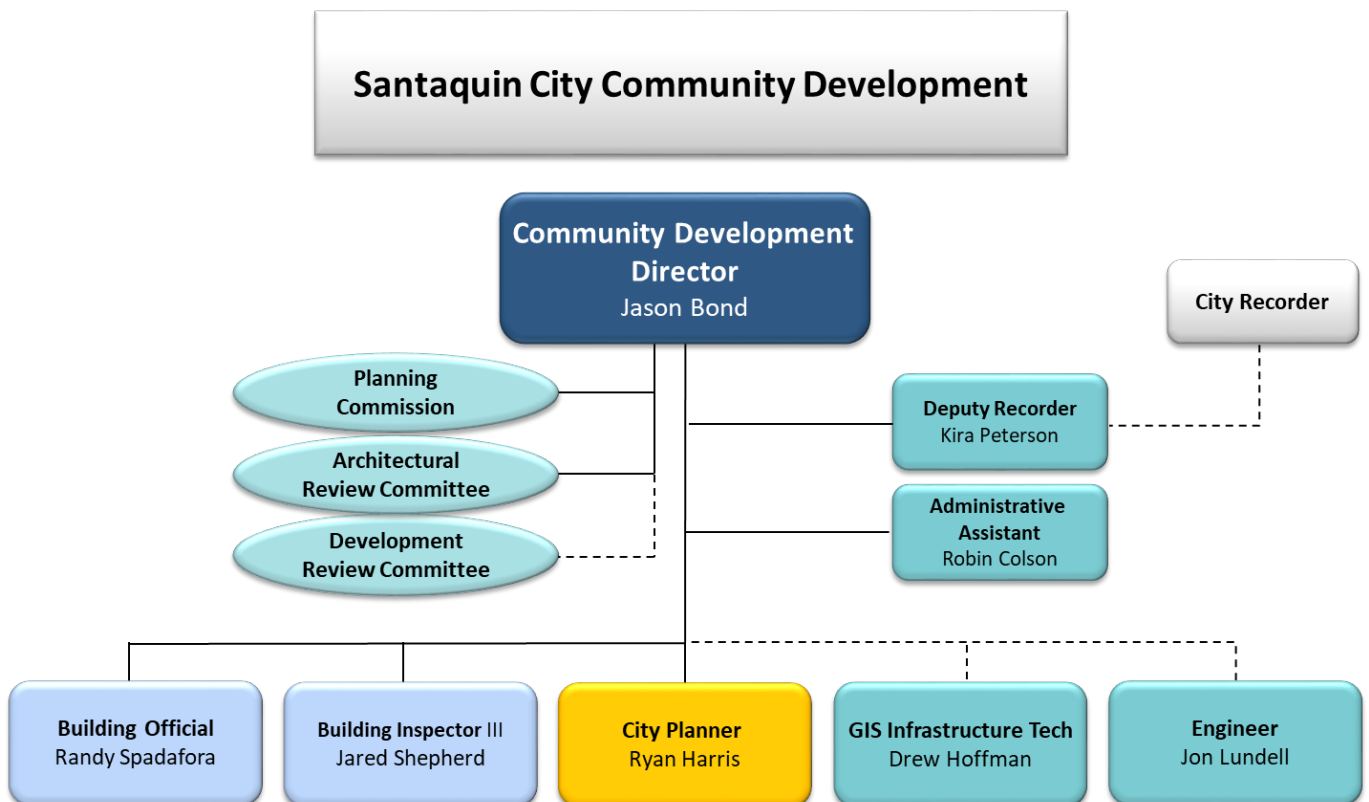
**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Community Development*

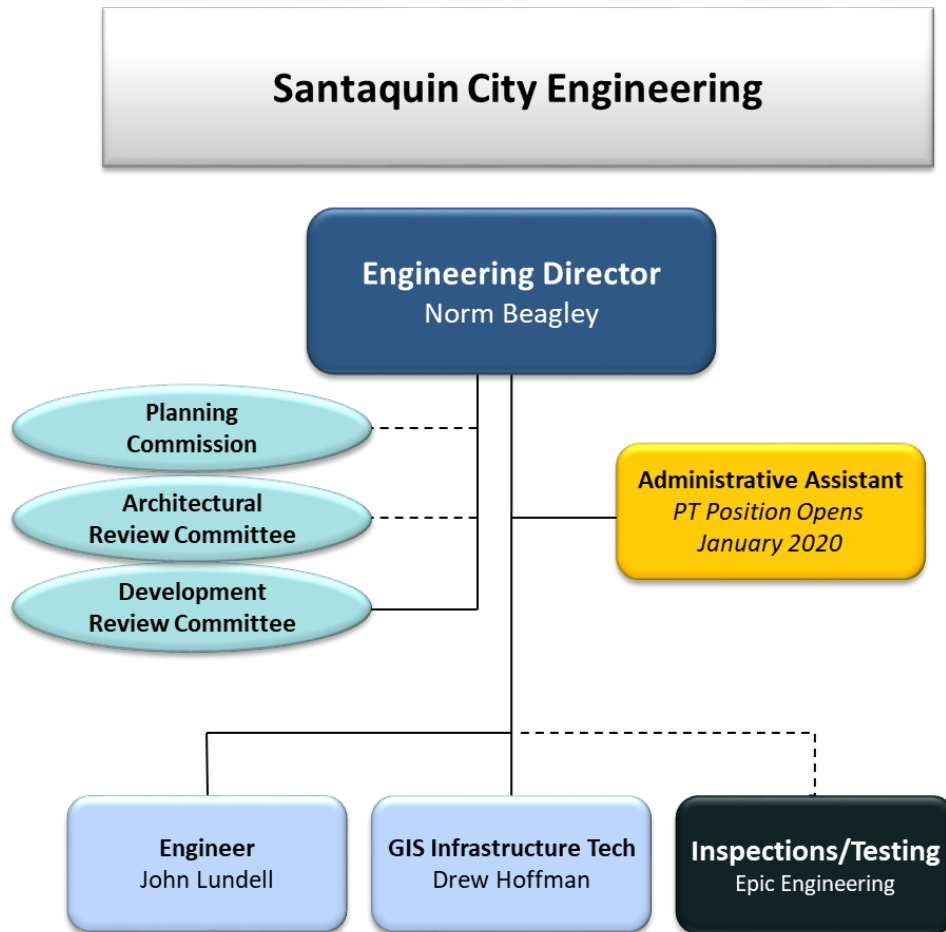
In FY2017-2018, Jason Bond was hired to become the Community Development Director of Santaquin City. City Engineer Norm Beagley was promoted to the position of Engineering Director with all the rights and authorities of a Functional Area Director. Together, these two individuals are working in partnership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

In FY2018-2019, Engineering Director Norm Beagley, Engineer Jon Lundell, and GIS Infrastructure Tech Drew Hoffman relocated offices to the Public Works Building. To assist Mr. Bond with Community Development and Planning & Zoning responsibilities, a new City Planner position was created, and Ryan Harris joined the team in 2019.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



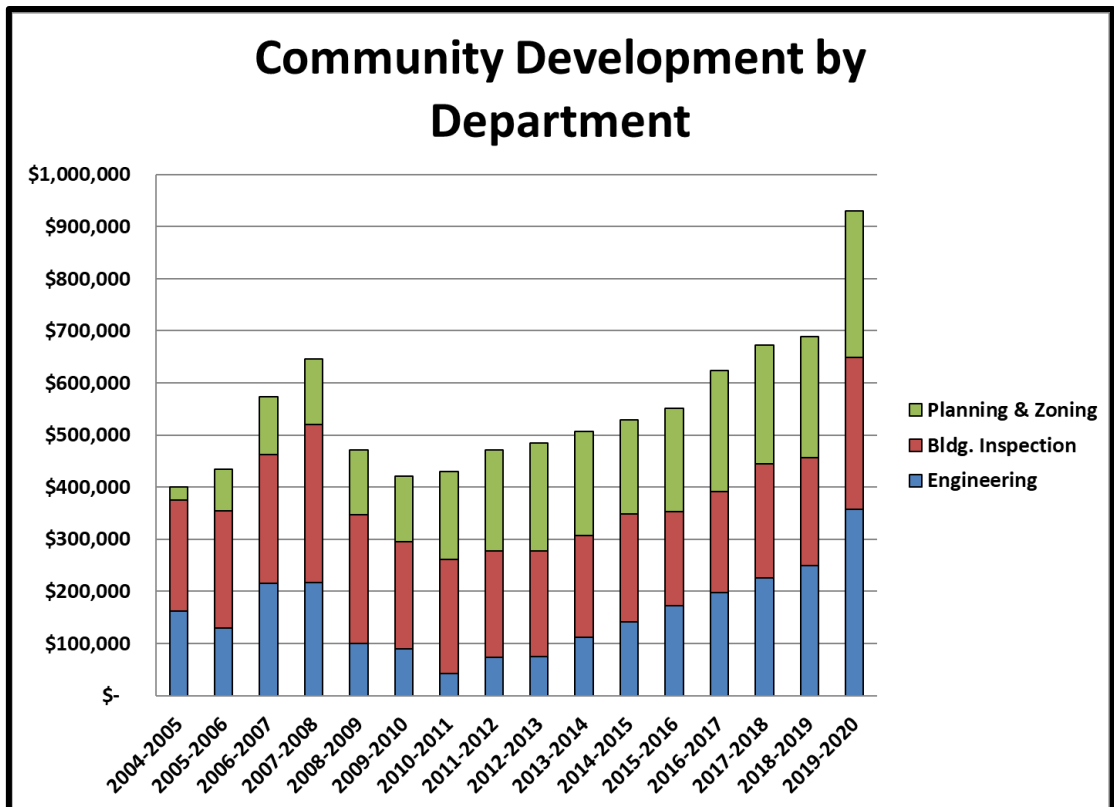
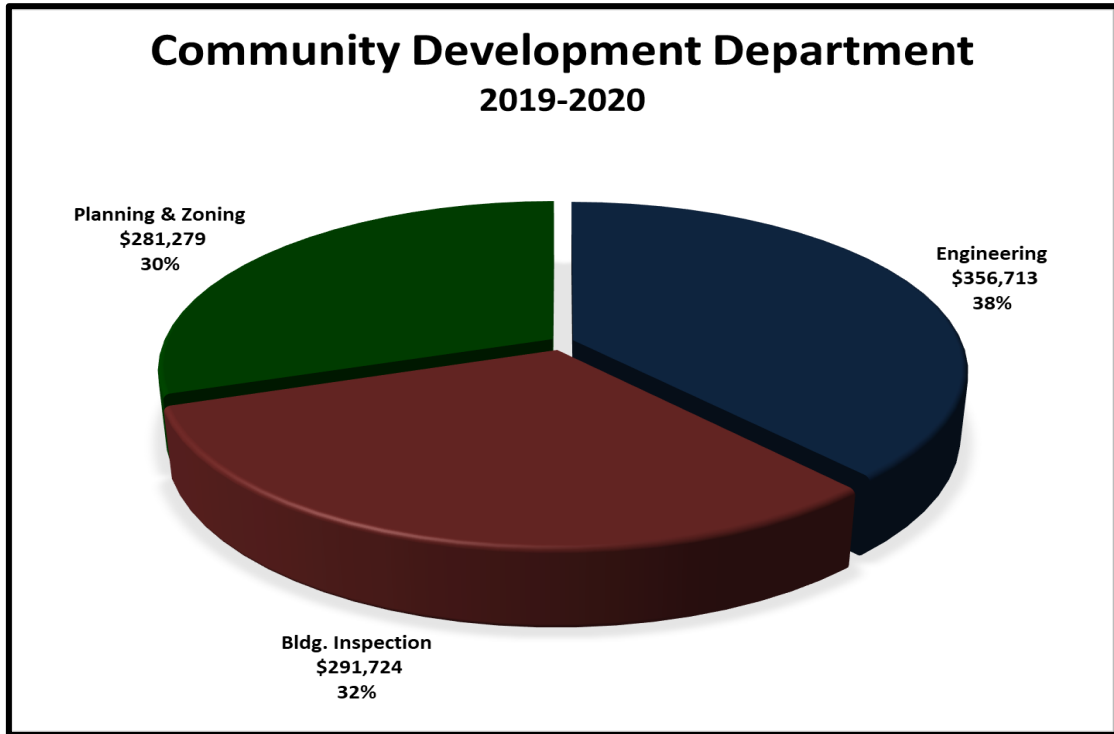
In FY2019-2020, it is anticipated that the Engineering Department will need administrative support. This individual will also be in a position to provide administrative support to the Public Works Department.



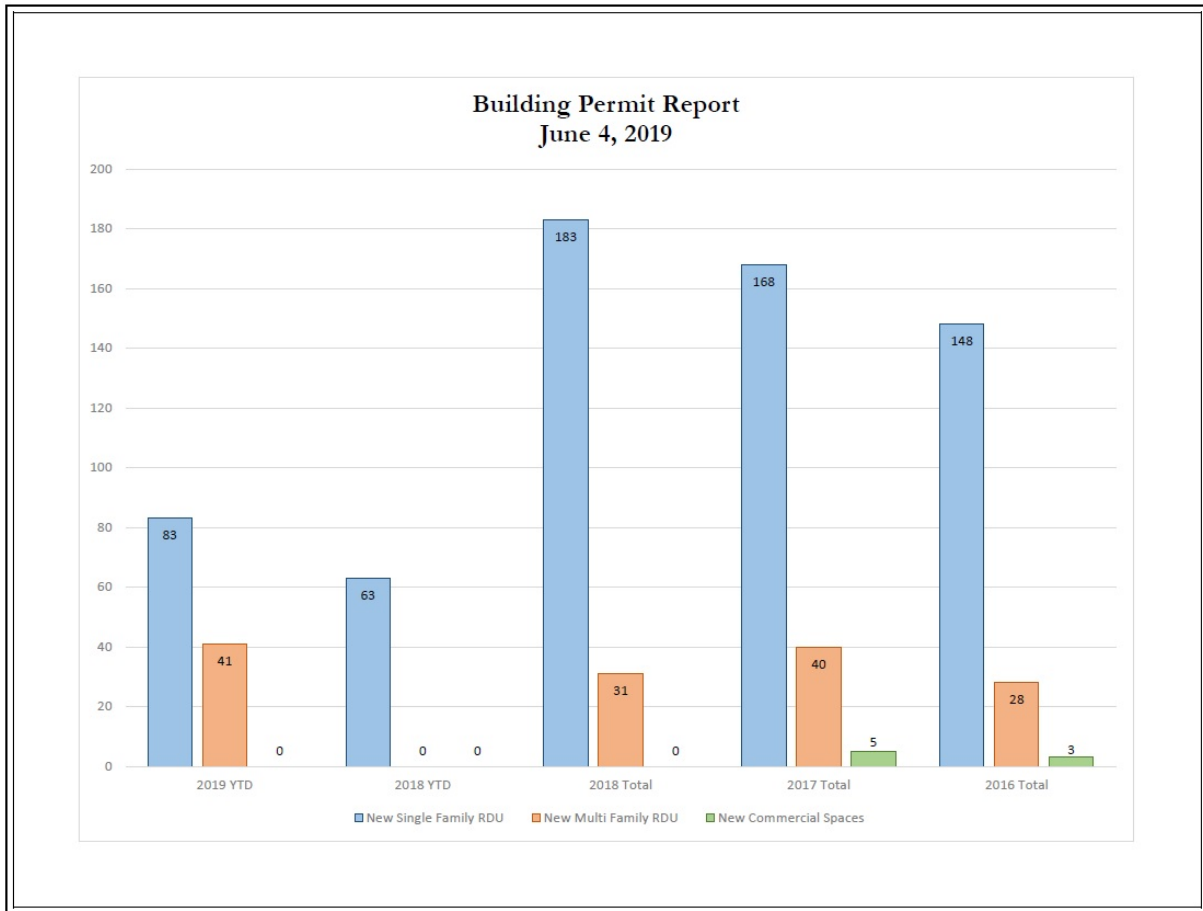
Community Planning Meeting for the NRCS Debris Basin Plan. This plan was funded by a \$450K Federal NRCS Grant and is the first step towards planning constructing debris basins, which will protect Santaquin City from mountain runoff and debris flows.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**



## PERSONNEL SUMMARY

**COMMUNITY  
DEVELOPMENT**

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Leisure Services*

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

During the downturn in the economy, the position of Leisure Services Director was eliminated. However, this FY2019-2020 budget contemplates the restoration of the Leisure Services Director position. This individual will resume responsibility over the Recreation, Events, Library, Senior Citizen and Museum Departments. In addition, this individual will play a key role in the November, 2019 Recreation/Aquatics Center Ballot Proposition. Should this initiative be approved by the voters, this individual will play a critical role in the construction of said facility.



Regardless of the election results, the Santaquin City Council is fully committed to enhance the level of service of its Leisure Services offerings, which has been underfunded since the downturn in the economy. The restoration of this director level position is critical in charting a new course and higher level of service in the Leisure Services Functional Area.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

PARKS AND RECREATION MISSION STATEMENT

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

VISION

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

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

MOTTO

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

ADULT SPORTS MISSION STATEMENT

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

OUR GOALS ARE TO:

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**YOUTH SPORTS MISSION STATEMENT**

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

**YOUTH SPORTS PHILOSOPHY:**

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

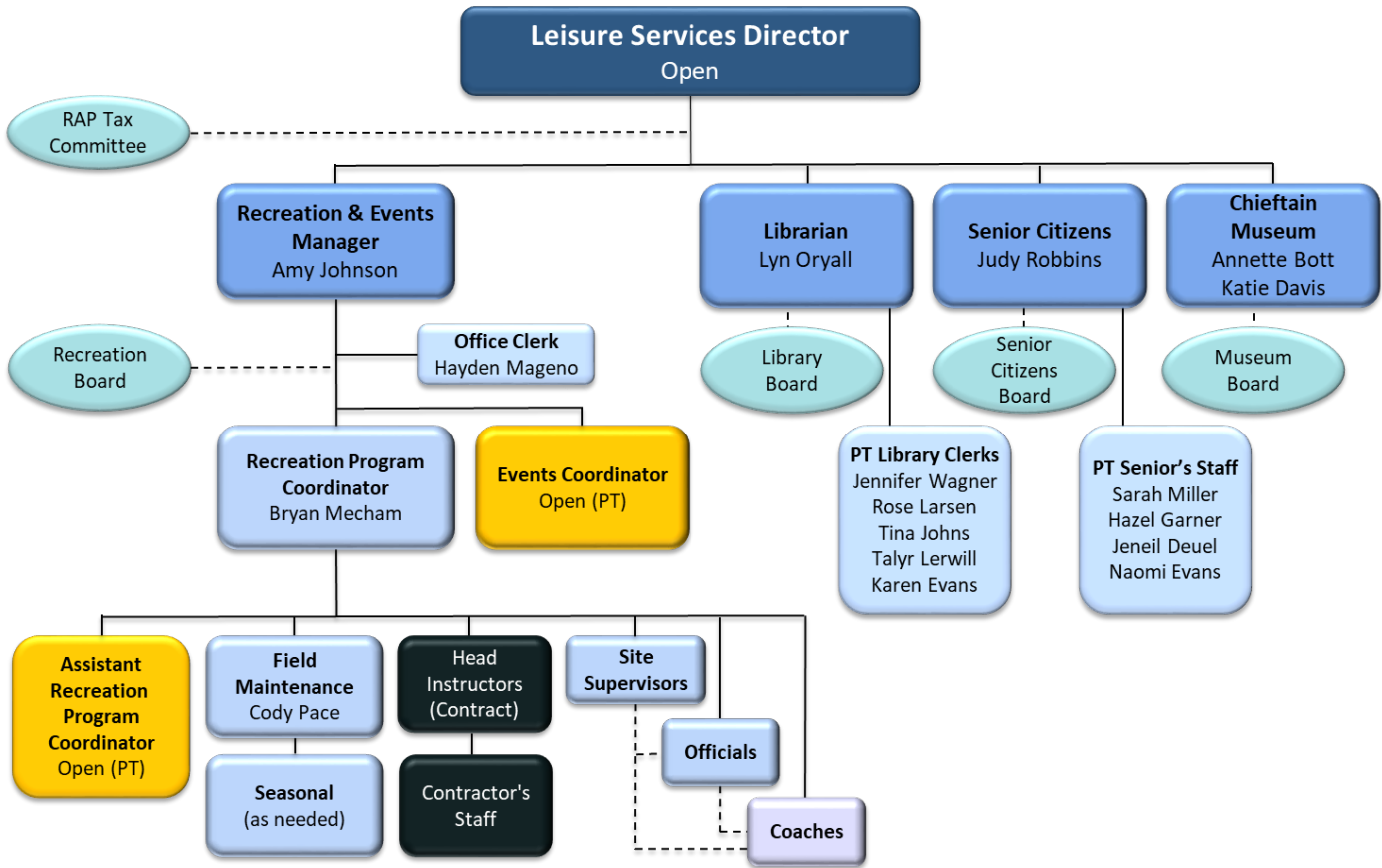
**PERSONNEL SUMMARY**

**LEISURE SERVICES**

		<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
	Library			
2020		1	6	0
2019		1	6	0
2018		1	5	0
	Recreation			
2020		5	15	51
2019		2	11	50
2018		2	5	50
	Seniors			
2020		0	5	0
2019		0	5	0
2018		0	5	0
	Museum			
2020		0	2	0
2019		0	2	0
2018		0	2	0

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

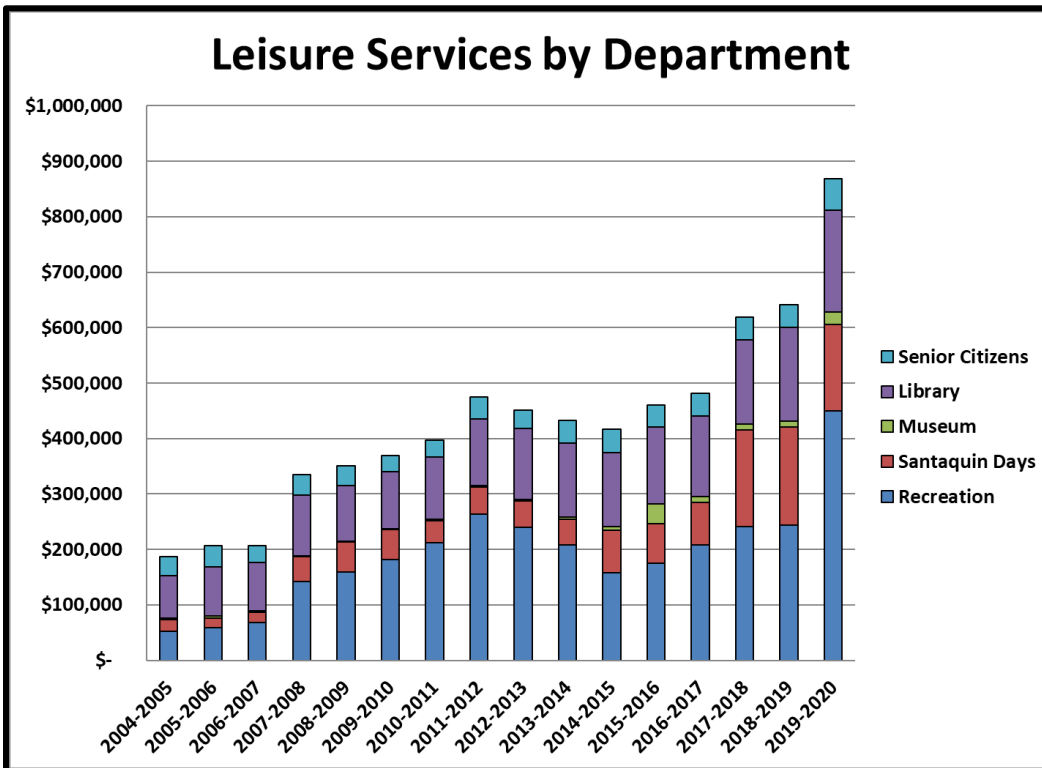
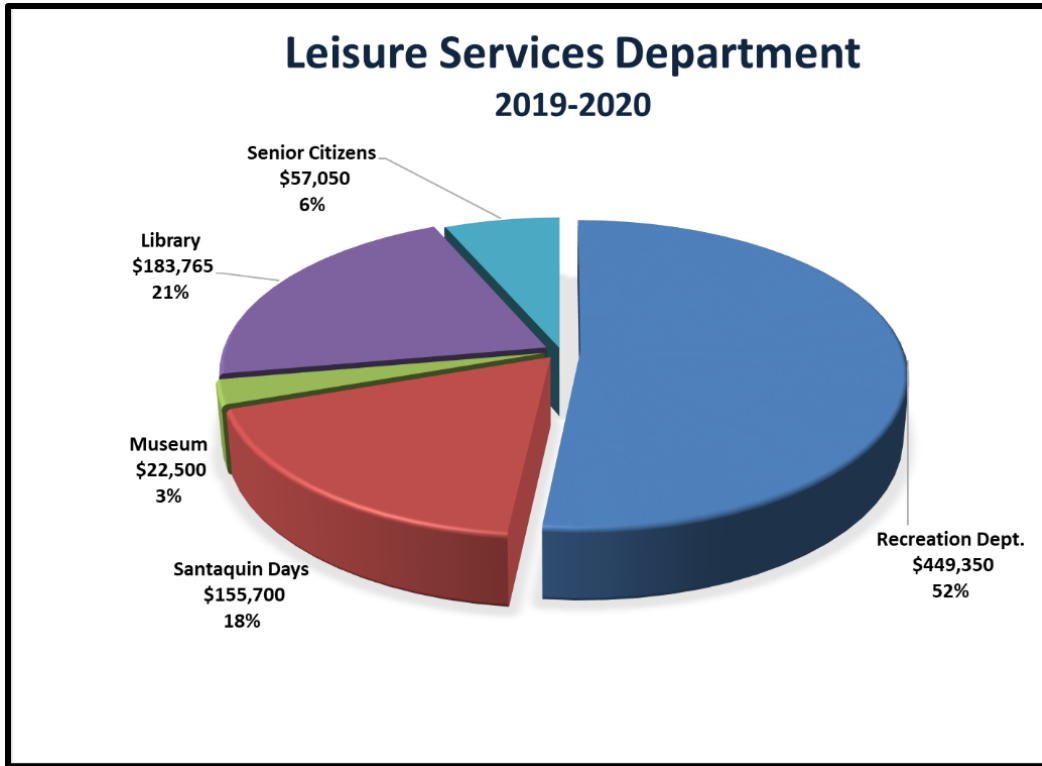
**Santaquin City Organizational Chart**  
**Leisure Services**





**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

*Administrative Services*

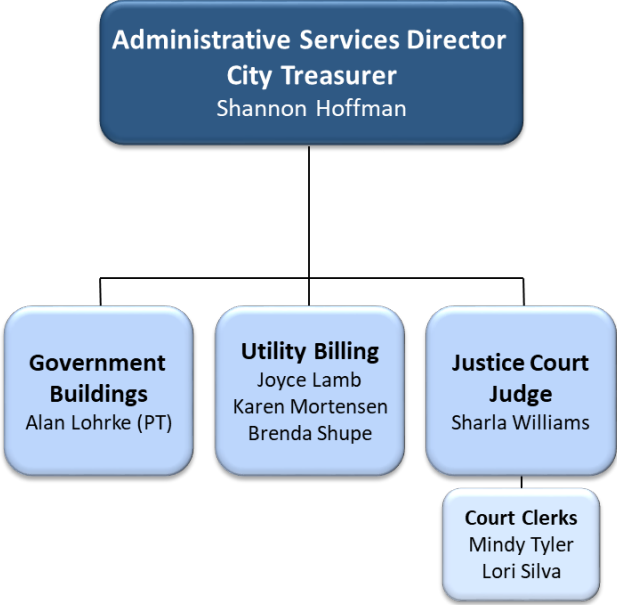
Shannon Hoffman is the Director of Administrative Services and City Treasurer. She supervises the Administration, Treasury, Utility Billing, Government Buildings & Maintenance, and the Santaquin, Genola, and Goshen Justice Courts. In addition to these supervisory responsibilities, she is personally responsible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

<b>PERSONNEL SUMMARY</b>			
<b>LEGISLATIVE</b>			
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
2020	0	6	0
2019	0	6	0
2018	0	6	0
<b>ADMINISTRATION</b>			
	<u>Full-time</u>	<u>Part-time</u>	<u>Seasonal/Temp</u>
	<b>Admin</b>		
2020	4	3	1
2019	4	3	1
2018	4	3	0
	<b>Court</b>		
2020	0	3	0
2019	0	3	0
2018	0	3	0
	<b>Government Bldgs.</b>		
2020	0	1	0
2019	0	1	0
2018	0	1	0

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

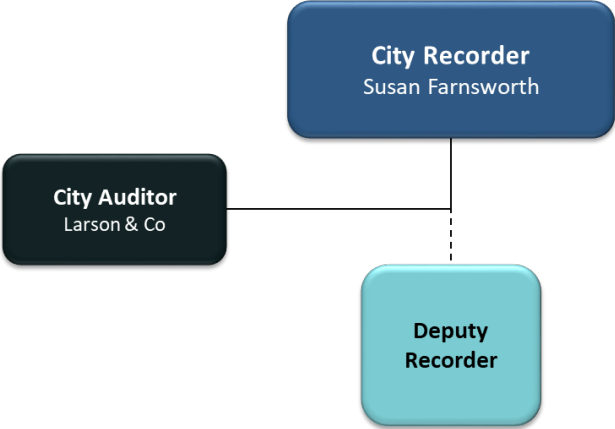
---

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



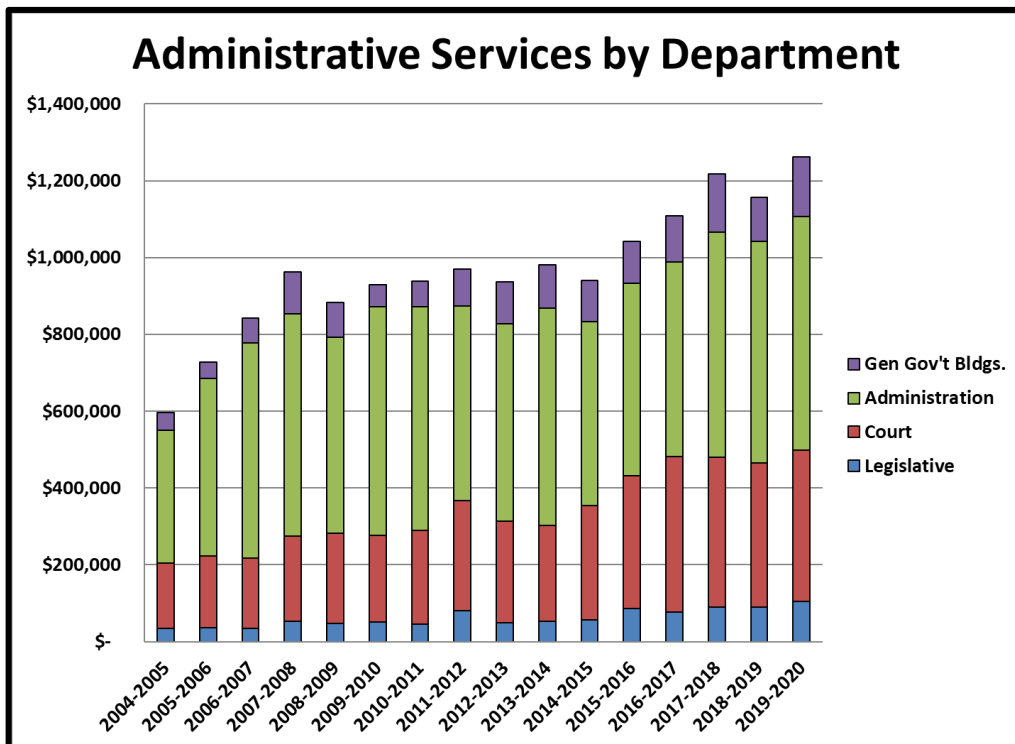
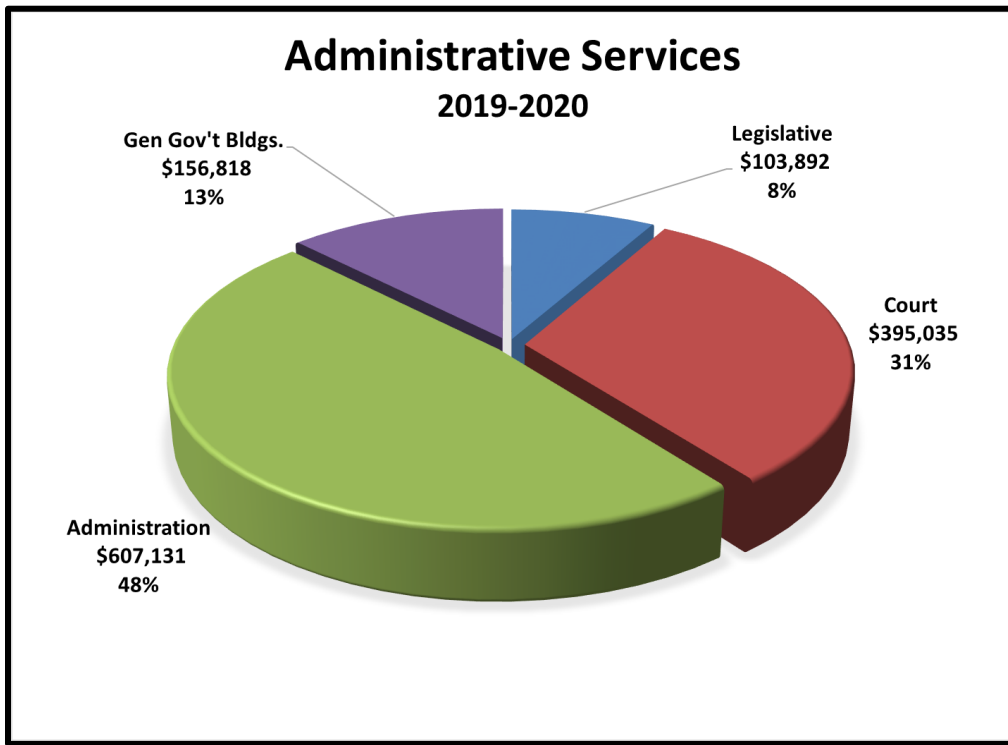
An additional component of Administrative Services includes the City Recorder’s Office.

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



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

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



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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

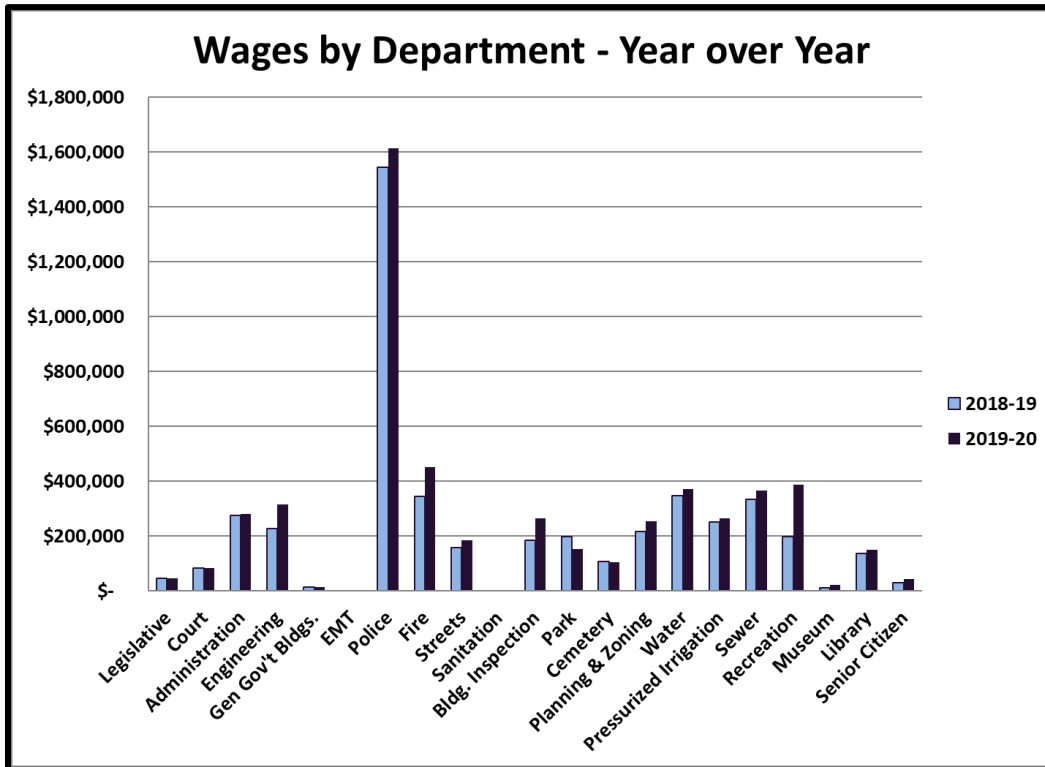
**Summary of Personnel Changes – For All Departments by Functional Area**

<b>Functional Area</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Variance</b>
<b>Administration:</b>				
Full Time	4	4	4	0
Part Time	7	7	7	0
Seasonal/Volunteer	0	1	1	0
<b>Community Development:</b>				
Full Time	6	6	7	1
Part Time	2	2	3	1
Seasonal/Volunteer	0	0	0	0
<b>Leisure Services:</b>				
Full Time	3	3	5	2
Part Time	17	24	28	4
Seasonal/Volunteer	50	50	51	1
<b>Public Safety:</b>				
Full Time	13	14	14	0
Part Time	10	17	19	2
Seasonal/Volunteer	53	38	38	0
<b>Public Works:</b>				
Full Time	10	10	10	0
Part Time	2	3	2	-1
Seasonal/Volunteer	3	3	3	0
<b>Total City Wide:</b>				
Full Time	<b>36</b>	<b>37</b>	<b>40</b>	<b>3</b>
Part Time	<b>38</b>	<b>53</b>	<b>59</b>	<b>6</b>
Seasonal/Volunteer	<b>106</b>	<b>92</b>	<b>93</b>	<b>1</b>
<b>Grand Total City Wide:</b>	<b>180</b>	<b>182</b>	<b>192</b>	<b>10</b>

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Salary & Benefits**

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

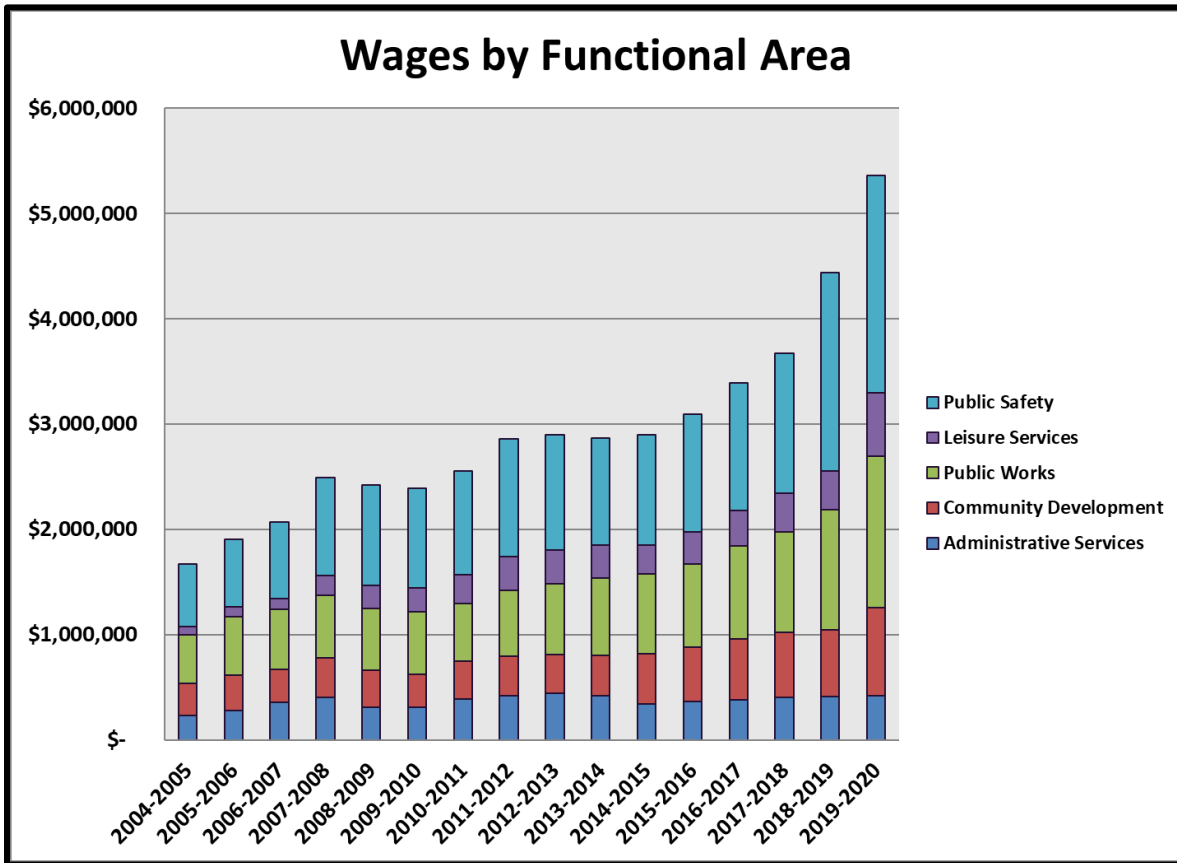


The administration of the city is committed to ensuring employees are adequately compensated for the work they perform, there are enough employees to do all of the work necessary and there is adequate workspace. However, due to the economic conditions over the last ten years, meeting these criteria have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

Contained in this budget is a proposed 0-2.6% merit-based salary increase (*budgeted as 1.8% as merit increases will be applied during an employee's anniversary month and represents only half of a fiscal year on average.*) Since this increase is merit based, it will be centered on each individual employee's performance review with top performers receiving a maximum of 2.6%. In addition, there is a 2.4% cost of living adjustment (COLA) planned for FY2019-2020 which will be applied in January of 2020. COLA increases are based on the fiscal year changes to the CPI-U Table Consumer Price Index establish by the U.S. Department of Labor Bureau of Labor Statistics over the previous calendar year. In FY2019-2020, the Fire Department will be receiving an across the board salary increase of 8%.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

To assist the City Council in allocating merit increases, a “Salary Review Sub-Committee” was established in June of 2014. Today, this committee consists of Mayor Hunsaker, Council Members Montoya and Mecham, City Manager Reeves, Administrative Services Director Hoffman as well as participation by each of the Functional Area Directors. The purpose of this committee is to review the city’s methodology of determining salary ranges, applicable laws and regulations, as well as review the salary levels of each employee and position within the city. In FY2017-2018, a third party independent market analysis was conducted. This study indicated that, on average, the staff salaries are 2.35% lower from their market comparables; a figure well within statistical margin of error. This indicates that the goals and objectives of the committee are working to maintain parity with surrounding municipalities and cities of similar size and budget to Santaquin City.



Regarding benefits, Santaquin City contracts with People Performance, LLC. to manage employee benefits. Two medical benefit plan options will be provided to Santaquin City employees through Educators Mutual Insurance (EMI) Company. Employees are provided a monthly contribution, which allows employees the option to choose the medical plan that best meets their specific needs. During FY2019-2020, the traditional plan (default) option the city provides is increasing by 14.4% year over year, and 38.0% when considering newly added positions as well as for those

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

employees who experienced a transition in their personal lives (e.g. new babies, marriages, etc.). To assist the city in lowering its overall monthly medical premiums, the city offers a cash incentive to those employees who opt out of the city's coverage in lieu of insurance provided via another source (e.g. spouse's plan, etc.). Currently the city offer's \$250/mo. for singles and \$500/mo. for families to opt out of our plan upon proof of coverage under a different plan. Dental insurance is also provided through EMI. The city has elected to not contribute towards vision insurance although a plan is provided if employees choose to participate through payroll deductions from their checks.





**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**Capital Projects**

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

*Continuation from FY2018-2019:*

Booster Pump & Irrigation Tank Project – This is a \$4M project that will serve several purposes. First, it will allow for culinary water from any source to be used in any pressure zone within the city, which will resolve periodic water shortages on the upper east bench. Second, it will provide the ability to transport culinary sources to the city’s Pole Canyon Irrigation Pond. Lastly, it will provide the capacity for future pumping of irrigation water from the Pole Canyon Irrigation Pond to a future Hansen Property Irrigation Pond. The second part to this project is the irrigation tank. This tank will provide the capacity to provide an irrigation water source into the irrigation system on the city’s east bench. *(Update FY2019-2020 - This project is 95% complete and is in the testing and warranty period.)*

Second Access to Summit – It is anticipated that construction on the \$3.6M extension of Summit Ridge Parkway to US-6 Main Street will begin in the fall of 2018. The design work and land acquisition for the future Right of Way (ROW) is completed and a \$700K grant has been secured for the improvements along US-6. In addition, Dominion Energy has installed a new Natural Gas line to serve the Summit Ridge Subdivision and Summit Ridge Commercial Areas. The city entered into a 50/50 cost sharing agreement with the Summit Ridge Developers and the project commenced in FY2018-2019. *(Update FY2019-2020 – This project is 50% complete and has an anticipated completion date of September 2019)*

Water Reclamation Facility (WRF) Additional Train – Due to the high growth of Santaquin over the past five years, it has become necessary to expand the capacity of the WRF by bringing the next processing train online. This \$1.8M project will enhance the capacity of the plant for many years to come. This upgrade will be paid entirely using Sewer Impact Fees collected from new growth. *(Update FY2019-2020 – This project is 95% complete and is in the testing and warranty period.)*

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Soccer Field Construction – \$900K has been allocated for the first phase of construction for new soccer fields on city owned property just north of the Summit Ridge Parkway and east of the Union Pacific Rail line. *(Update FY2019-2020 – This project is 50% complete and has an anticipated completion date of August 2019)*

500 West Road Construction – Santaquin City, in partnership with the Nebo School District, will be constructing a new road behind Santaquin Elementary, which will lead to the Santaquin City Rodeo Grounds. This \$888K project has a cost sharing and land dedication agreement between both entities. *(Update FY2019-2020 – Favorable bidding dropped the cost of this project by nearly 40%. This project is currently 60% complete with an anticipated completion date of August 2019)*

300 West Side Walk Improvement Project – Through a \$588K UDOT Safe Walking Routes to School Grant, the city will be installing sidewalk along 300 West from 100 North to 560 North to improve pedestrian safety. The city plans to provide an additional \$150K towards this project to remove the park strip on the east side of the road and restore two-way traffic and provide parking on one side of the street. Total Project: \$788K. *(Update FY2019-2020 – This project began construction in June of 2019. Its anticipated completion date is September 2019)*

300 West (East Side) Road Widening Project – This \$150K project will expand upon the Federally funded Sidewalk Improvement Project by eliminating the park strip on the east side of the road and widening the entire asphalt surface to allow for two-lanes of traffic and one additional lane for parking. *(Update FY2019-2020 – This project will commence upon completion of the 300 West (West Side) Improvement Project. Together both projects will be completed in September 2019)*

NRCS Debris Basin Study – Our City Engineer obtained a \$428K grant for the study and possible construction of improvements along the Santaquin's east bench to protect from canyon runoff and debris flows. *(Update FY2019-2020 – This project was delayed due to the forest fires and emergency response in the summer of 2018. This project is 80% complete.)*

Transportation Master Plan Update – This \$40K project will update the city's Capital Facility Plan for Transportation Projects for the next 5 years. *(Update FY2019-2020 – The work on this study is underway. It is 65% complete with an anticipated completion date of October 2019)*

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

Public Safety Capital Facility Plan \$5K – (Update FY2019-2020: This project is 30% Complete)

*New Projects in FY2019-2020:*

Annual Road Maintenance Projects – In FY2019-2020, \$632K has been budgeted for road maintenance project throughout the city.

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

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

Road Fee Study – Similar to Provo, Pleasant Grove and other cities, Santaquin City is planning to conduct a Road Fee Study to determine the deficiencies of our roads and the funding necessary to maintain them. This study is estimated to cost \$50K.

Other Capital Projects: \$5K - 10K include:

- Construction of a Field Maintenance Building: \$45K
- Ballfield Fence Replacement: \$20K
- Cemetery Gateway Arch: \$5K



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

**Operational Impact from Capital Projects:**

As capital projects are under consideration, an analysis of the operational impacts is completed to ensure that the long-term Operation and Maintenance (O&M) costs are adequately budgeted into the annual operations budget. The following table represented the projected O&M costs for the proposed 2019-2020 Fiscal Year.

<b>Capital Improvement Projects - Operating Costs</b>									
Department	Project Description	Capital Costs (Remaining Balance)	Long-Term Operating Impact						5-Year Total
				FY2019/20	FY2020/21	FY2021/22	FY2022/23	FY2023/24	
Water & Irrigation	Booster Pump & Irrigation Tank Project (Project Closeout)	\$ 2,032,472		\$ 25,000	\$ 25,800	\$ 26,600	\$ 27,400	\$ 28,200	\$ 133,000
Streets	Second Access to Summit Ridge Road Project (Project Carry Over)	\$ 2,000,000				\$ 30,000			\$ 30,000
Sewer	WRF Capacity Expansion Project (Project Carry Over)	\$ 1,091,920		\$ 10,000	\$ 10,500	\$ 11,000	\$ 11,500	\$ 12,000	\$ 55,000
Parks	Soccer Field Construction Project	\$ 1,182,880		\$ 45,000	\$ 46,000	\$ 47,000	\$ 48,000	\$ 49,000	\$ 235,000
Streets	500 West Road Construction Project (Project Carry Over)	\$ 375,000				\$ 8,000			\$ 8,000
Streets	300 West Side Walk Improvement Project (Project Carry Over)	\$ 563,309				\$ 7,500			\$ 7,500
Streets	Annual Road Maintenance Project	\$ 631,000	No Impact						\$ -
Storm Drainage	NRCS Debris Basin Study	\$ 293,837							\$ -
Streets	Highland Drive/ Canyon Road	\$ 250,000				\$ 2,500			
Streets	300 West (East Side) Road Widening Project	\$ 140,000		\$ 225	\$ 250	\$ 275	\$ 300	\$ 300	\$ 1,350
Parks	Cenntenial Basketball Court	\$ 75,000			\$ 100	\$ 100	\$ 100	\$ 100	\$ 400
Water	Culinary Water Capital Facility Plan Update	\$ 60,000	Plan Update Required Every 5 Years					\$ 65,000	\$ 65,000
Irrigation & Eng.	Irrigation Water Capital Facility Plan Update	\$ 60,000	Plan Update Required Every 5 Years					\$ 65,000	\$ 65,000
Streets & Eng.	Road Fee Study	\$ 50,000	No Impact						\$ -
Recreation	Maintenance Building	\$ 45,000							\$ -
Streets & Eng.	Transporation Master Plan Update	\$ 31,679	No Impact						\$ -
Parks	Ballfield Fence Replacement	\$ 20,000	No Impact						\$ -
Storm Drainage & Eng.	Storm Drainage Master Plan	\$ 13,000	Plan Update Required Every 5 Years					\$ 50,000	\$ 50,000
Recreation	Recreation City Relocation Fixtures	\$ 15,000	No Impact						\$ -
Cemetery	Cemetery Gateway Arch	\$ 5,000	No Impact						\$ -
Police, Fire & Eng.	Public Safety Capital Facility Plan Update	\$ 5,000	Plan Update Required Every 5 Years					\$ 6,000	\$ 6,000
		<b>\$ 8,940,097</b>		<b>\$ 80,225</b>	<b>\$ 82,650</b>	<b>\$ 132,975</b>	<b>\$ 87,300</b>	<b>\$ 275,600</b>	<b>\$ 656,250</b>

## SANTAQUIN CITY 2019-2020 APPROVED BUDGET

---

### Citywide Debt

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



Bonds can come in two forms. The first is the more commonly used “Revenue” bond, which dedicates a portion of a revenue stream, such as utility revenues, sales or property taxes, or state allocated road funds, for the purpose of repayment of the bond. The second type of bonding available to the city is a “General Obligation” bond commonly referred to as G.O. bonds. These bonds pledge the overall asset/taxable value of all property

within the jurisdiction and require a vote of the people. G.O. bonds are more commonly used by school districts. Santaquin City does not currently have any G.O. bond debt.

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

#### *Legal Limits:*

The Utah State Constitution, Article XIV, Section 4 states, “no city ... shall become indebted to an amount, including existing indebtedness, exceeding four percent of the value of the taxable property therein...”

State law goes on to say “...and any other city or town, not to exceed eight per centum additional, for supplying such city or town with water, artificial lights or sewers, if the works for supplying the water, light, and sewers are owned and controlled by the municipality.”

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

According to the Utah County Auditor’s Office, the 2018 real property taxable value for Santaquin City is \$556,274,342. This sets the limit of general fund indebtedness at \$22,250,973 and the same level for the indebtedness of the city’s enterprise funds for water, sewer and pressurized irrigation.

As of June 30, 2019, Santaquin City’s general fund outstanding debt principal is \$4,620,974, which is 20.8% of the state’s legal limit. The outstanding debt principal for the enterprise funds is \$14,290,225, which is 64.2% of the state’s legal limits, which is much higher and could impact the city’s ability to fund future water, sewer and irrigation projects in the future.

*General Fund Debt:*

Description	Original Amount	FY2019-2020 Payment	Balance as of 6/30/2020	Maturity Date
<b>2015 Vehicles (5)</b>	\$197,009	\$7,228	\$3,571	10/16/2020
<b>2016 Vehicles (4)</b>	\$482,447	\$61,373	\$176,407	3/1/2023
<b>2015 Pumper Truck</b>	\$446,032	\$54,550	\$198,671	6/24/2024
<b>2018 SCBA Fire</b>	\$192,325	\$27,475	\$136,325	2025
<b>2018 Road Bond</b>	\$4,300,000	\$489,627	\$3,518,000	2029
<b>2019 Vehicles (10)* (Pending)</b>	<b>\$754,000</b>	<b>\$166,000</b>	<b>\$588,000</b>	
<b>Total:</b>	<b>\$6,371,813</b>	<b>\$806,253</b>	<b>\$4,620,974</b>	

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

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

closing costs. (Update FY2019-2020 – Due to favorable wintertime bidding, the city will have left over funds from this road bond. The city plans to use said funds to modify the intersection of Highland Drive and Canyon Road, which will enable Highland Drive to extend to the Summit Ridge Exit – 242)

*Enterprise Fund Debt:*

Description	Original Amount	FY2018-19 Payment	Balance as of 6/30/2019	Maturity Date
<b>1993A Sewer Bonds</b>	\$1,000,000	\$34,000	\$204,000	12/1/2025
<b>2011A-1 Sewer Bonds</b>	\$6,034,000	\$375,000	\$3,988,710	1/1/2031
<b>2011A-2 Sewer Bonds</b>	\$2,912,000	\$126,852	\$2,588,515	2/15/2052
<b>2011B-1 Sewer Bonds</b>	\$900,000	\$9,000	\$900,000	1/1/2033
<b>2012 Irrigation Refund Bond</b>	\$6,130,000	\$489,627	\$3,285,000	6/1/2026
<b>2018 Water Bond</b>	\$3,441,000	\$185,821	\$3,324,000	1/1/2039
<b>Total:</b>	<b>\$20,417,000</b>	<b>\$1,220,300</b>	<b>\$14,290,225</b>	

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

resource will continue to grow as the city continues to grow. During the first five years of operation, the WRF regenerated more than 1 billion gallons of water for reuse.

2012 Irrigation Refund (Refinance) Bond – In 2005, Santaquin City installed a fully metered pressurized irrigation to meet its secondary water needs. The initial bonds were in the amount of \$6.6M with an interest rate of 3.5%. Again, with very low bond interest rates in the market, it was in the best interest of the city to refinance (refund and reissue) the remaining balance of its 2005 Irrigation Bonds in the amount of \$4.854M. The interest rate on the 2012 Irrigation Refund Bond has decreased the rate from 3.5% to 2.52%. The duration of these bonds was not extended. As such, they will mature in September of 2026 as previously contemplated under the 2005 Issuance.

2018 Water (Culinary & Irrigation) Bond – In May of 2018, Santaquin City entered into a 20-year bond for \$3.441M to construct a culinary and irrigation booster pump that allowed the city the ability to move water from any source to any pressure zone within the city. The bond will also provide funding necessary for the construction of an irrigation storage pond on the city's east bench. This bond was purchased by the State of Utah – Department of Water Resources at an interest rate of 2.0%. This critical infrastructure project will enhance the city's infrastructure and overall system capacity. The Phase 1 – Booster Pump is 95% complete and is in the testing warranty phase. The Phase 2 – Irrigation Tank is currently under construction and is 50% complete. This portion of the project is estimated to be complete in the summer of 2019.

Possible Aquatic/Recreation Center General Obligation Bond – In the spring of 2018, a group of concerned citizens began meeting with the goal of constructing an Aquatics/Recreation Center. After the failure of the ballot initiative to construct a Senior Center/Library (Community Cultural Center), preliminary feedback received from the community indicated the residents would have preferred a new recreation facility that would meet the needs of the entire community. In an effort to better understand and quantify the desires of the community, Santaquin City is working with this group of residents to complete a series of community wide surveys to gauge the public's interest and desires.

The project is currently in the conceptual design phase as the City Council, City Staff, and Recreation Committee work with local architects to prepare for a ballot proposition during the November 2019 election. Currently, preliminary estimates for this bond is \$8-\$10 million dollars and would be funded through a General Obligation bond.



**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---



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



## APPENDIX SECTION

This section presents supporting detail and reference materials in support of the Santaquin City 2019-2020 Budget:

A. Santaquin City Budget – Detail Version.....	Page A-1
B. Current Consolidated Fee Schedule .....	Page B-1
C. Debt Service Amortization Schedules.....	Page C-1
D. Strategic Accomplishments – 2018 .....	Page D-1
E. Glossary.....	Page E-1
F. Acronyms.....	Page F-1



# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
<b>TAXES</b>							
10-31-100	CURRENT YEAR PROPERTY TAXES	\$ 678,793	\$ 711,748	\$ 734,082	\$ 765,990	7.6%	\$ 54,242
10-31-200	PRIOR YEAR PROPERTY TAXES	\$ 49,360	\$ 65,000	\$ 64,667	\$ 70,000	7.7%	\$ 5,000
10-31-300	SALES AND USE TAXES	\$ 1,345,017	\$ 1,400,000	\$ 1,113,624	\$ 1,507,500	7.7%	\$ 107,500
10-31-400	MUNICIPAL TAX	\$ 12,873	\$ 9,000	\$ 25,294	\$ 32,000	255.6%	\$ 23,000
10-31-410	ELECTRICITY FRANCHISE TAX	\$ 227,667	\$ 265,000	\$ 218,845	\$ 292,000	10.2%	\$ 27,000
10-31-420	TELECOMMUNICATION FRANCHISE TAX	\$ 58,842	\$ 70,000	\$ 39,501	\$ 59,000	-15.7%	\$ (11,000)
10-31-430	NATURAL GAS FRANCHISE TAX	\$ 129,942	\$ 122,500	\$ 97,264	\$ 130,000	6.1%	\$ 7,500
10-31-440	CABLE TV FRANCHISE TAX	\$ 10,235	\$ 9,000	\$ 8,199	\$ 11,000	22.2%	\$ 2,000
10-31-500	MOTOR VEHICLE	\$ 86,218	\$ 90,000	\$ 54,749	\$ 90,000	0.0%	\$ -
10-31-900	PENALTY & INT ON DELINQ TAXES	\$ 2,094	\$ 4,000	\$ 1,755	\$ 4,000	0.0%	\$ -
TOTAL TAXES		<b>\$ 2,601,041</b>	<b>\$ 2,746,248</b>	<b>\$ 2,357,979</b>	<b>\$ 2,961,490</b>	7.8%	\$ 215,242
<b>LICENSES AND PERMITS</b>							
10-32-100	BUSINESS LICENSES AND PERMITS	\$ 8,180	\$ 10,000	\$ 5,970	\$ 10,000	0.0%	\$ -
10-32-120	EXCAVATION PERMITS	\$ (840)	\$ -	\$ -	\$ -	0.0%	\$ -
10-32-210	BUILDING PERMITS	\$ 747,417	\$ 740,000	\$ 681,875	\$ 920,000	24.3%	\$ 180,000
10-32-220	PLANNING & ZONING FEES	\$ 74,558	\$ 75,000	\$ 68,526	\$ 92,000	22.7%	\$ 17,000
10-32-250	ANIMAL LICENSES	\$ 1,760	\$ 1,000	\$ 865	\$ 1,250	25.0%	\$ 250
TOTAL LICENSES AND PERMITS		<b>\$ 831,075</b>	<b>\$ 826,000</b>	<b>\$ 757,235</b>	<b>\$ 1,023,250</b>	23.9%	\$ 197,250
<b>INTERGOVERNMENTAL REVENUE</b>							
10-33-420	POLICE-CCJJ BRYNE GRANT	\$ 863	\$ -	\$ -	\$ 3,150	100.0%	\$ 3,150
10-33-461	UTAH COUNTY PARKS GRANT	\$ -	\$ 5,600	\$ -	\$ -	-100.0%	\$ (5,600)
10-33-560	CLASS C "ROAD FUND ALLOTMENT"	\$ 453,887	\$ 568,000	\$ 402,827	\$ 568,000	0.0%	\$ -
10-33-580	STATE LIQUOR FUND ALLOTMENT	\$ 10,079	\$ 10,079	\$ 9,817	\$ 9,700	-3.8%	\$ (379)

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
TOTAL INTERGOVERNMENTAL REVENUE		\$ 464,829	\$ 583,679	\$ 412,645	\$ 580,850	-0.5%	\$ (2,829)
<b>CHARGES FOR SERVICES</b>							
10-34-240	MISC INSPECTION FEES	\$ 309	\$ -	\$ 1,465	\$ 2,600	100.0%	\$ 2,600
10-34-245	4% INSPECTION FEE	\$ 14,499	\$ 23,500	\$ (135)	\$ 73,250	211.7%	\$ 49,750
10-34-246	SUMMIT RIDGE DEVELOPMENT REIMBURSEMENTS	\$ 247,350	\$ 62,050	\$ 60,350	\$ 106,250	71.2%	\$ 44,200
10-34-260	D.U.I./SEAT BELT OVERTIME	\$ 24,465	\$ 20,000	\$ 13,994	\$ 20,000	0.0%	\$ -
10-34-430	REFUSE COLLECTION CHARGES	\$ 566,425	\$ 607,176	\$ 455,512	\$ 625,660	3.0%	\$ 18,484
10-34-431	RECYCLING COLLECTIONS CHARGES	\$ 85,243	\$ 90,708	\$ 83,233	\$ 112,000	23.5%	\$ 21,292
10-34-435	MONTHLY LANDFILL FEE	\$ (8)	\$ -	\$ 1	\$ -	0.0%	\$ -
10-34-780	PARK RENTAL FEES	\$ 200	\$ 1,500	\$ 80	\$ -	-100.0%	\$ (1,500)
10-34-800	GENOLA POLICE SERVICE CONTRACT	\$ 103,041	\$ 95,000	\$ 63,512	\$ 95,000	0.0%	\$ -
10-34-801	VICTIMS ADVOCATE - GENOLA	\$ 1,566	\$ 1,200	\$ 1,175	\$ 1,200	0.0%	\$ -
10-34-803	GENOLA COURT CLERK	\$ 9,228	\$ 9,228	\$ 6,921	\$ 9,228	0.0%	\$ -
10-34-805	GENOLA JUDGE SERVICE	\$ 3,662	\$ 3,662	\$ 2,746	\$ 3,662	0.0%	\$ -
10-34-809	GOSHEN JUDGE/COURT AGREEMENT	\$ 3,728	\$ 3,500	\$ 3,395	\$ 3,500	0.0%	\$ -
10-34-810	SALE OF CEMETERY LOTS	\$ 29,076	\$ 25,000	\$ 40,122	\$ 47,500	90.0%	\$ 22,500
10-34-830	BURIAL FEES	\$ 29,000	\$ 30,000	\$ 21,500	\$ 30,000	0.0%	\$ -
10-34-901	LANDFILL MISC CHARGES	\$ 6,619	\$ 7,000	\$ 4,720	\$ 7,000	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 1,124,404	\$ 979,524	\$ 758,592	\$ 1,136,850	16.1%	\$ 157,326
<b>FINES AND FORFEITURES</b>							
10-35-110	COURT FINES	\$ 243,659	\$ 270,000	\$ 214,394	\$ 305,000	13.0%	\$ 35,000
10-35-115	PROSECUTOR SPLIT	\$ 1,469	\$ 1,500	\$ 1,595	\$ 2,000	33.3%	\$ 500
TOTAL FINES AND FORFEITURES		\$ 245,127	\$ 271,500	\$ 215,989	\$ 307,000	13.1%	\$ 35,500
<b>INTEREST</b>							
10-38-100	INTEREST EARNINGS	\$ 75,286	\$ 67,500	\$ 107,193	\$ 150,000	122.2%	\$ 82,500
10-38-130	SWIMMING POOL INTEREST (PTIF)	\$ 575	\$ 550	\$ 666	\$ 850	54.5%	\$ 300
TOTAL INTEREST		\$ 75,861	\$ 68,050	\$ 107,859	\$ 150,850	121.7%	\$ 82,800

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>MISCELLANEOUS REVENUE</b>							
10-38-400	SALE OF FIXED ASSETS	\$ 24,100	\$ 20,000	\$ 8,045	\$ 20,000	0.0%	\$ -
10-38-900	SUNDRY REVENUES	\$ 16,195	\$ 20,000	\$ 9,982	\$ 20,000	0.0%	\$ -
10-38-905	RENTAL UNIT INCOME	\$ 4,789	\$ -	\$ -	\$ -	0.0%	\$ -
10-38-910	MISC POLICE DEPT REVENUE	\$ 5,819	\$ 5,000	\$ 1,690	\$ 11,000	120.0%	\$ 6,000
TOTAL MISCELLANEOUS REVENUE		\$ 50,903	\$ 45,000	\$ 19,718	\$ 51,000	13.3%	\$ 6,000
<b>CONTRIBUTIONS AND TRANSFERS</b>							
10-39-100	CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
10-39-909	TRANSFER FROM P.I.	\$ 220,000	\$ 220,000	\$ 165,000	\$ 125,000	-43.2%	\$ (95,000)
10-39-910	TRANSFER FROM WATER DEPART	\$ 462,500	\$ 550,000	\$ 412,500	\$ 600,000	9.1%	\$ 50,000
10-39-911	TRANSFER FROM SEWER	\$ 160,000	\$ 290,000	\$ 217,500	\$ 450,000	55.2%	\$ 160,000
10-39-914	REPAYMENT OF TRANSPORATION LOAN	\$ 114,117	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 956,617	\$ 1,060,000	\$ 795,000	\$ 1,175,000	10.8%	\$ 115,000
<b>TOTAL FUND REVENUE</b>		<b>\$ 6,349,857</b>	<b>\$ 6,580,001</b>	<b>\$ 5,425,017</b>	<b>\$ 7,386,290</b>	12.3%	\$ 806,289
<b>EXPENDITURES:</b>							
<b>LEGISLATIVE</b>							
10-41-120	LEGISLATIVE WAGES	\$ 39,997	\$ 41,222	\$ 31,385	\$ 42,123	2.2%	\$ 901
10-41-130	EMPLOYEE BENEFITS	\$ 3,924	\$ 4,403	\$ 3,346	\$ 4,419	0.4%	\$ 16
10-41-230	EDUCATION, TRAINING & TRAVEL	\$ 5,287	\$ 6,000	\$ 3,068	\$ 6,000	0.0%	\$ -
10-41-240	SUPPLIES	\$ 3,983	\$ 5,000	\$ 728	\$ 5,000	0.0%	\$ -
10-41-NEW (280)	TELEPHONE				\$ 600	100.0%	\$ 600
10-41-330	DONATIONS	\$ 10,573	\$ 10,500	\$ 10,543	\$ 10,500	0.0%	\$ -
10-41-610	OTHER SERVICES	\$ 15,401	\$ 15,000	\$ 15,380	\$ 15,500	3.3%	\$ 500
10-41-613	ELECTION	\$ 7,059	\$ 5,100	\$ 1,699	\$ 9,000	76.5%	\$ 3,900
10-41-NEW (614)	YOUTH CITY COUNCIL				\$ 3,000	100.0%	\$ 3,000
10-41-NEW (615)	SANTAQUIN CALENDAR				\$ 5,000	100.0%	\$ 5,000
10-41-660	PHOTO & VIDEO CONTEST EXPENSE	\$ 2,711	\$ 2,750	\$ 1,376	\$ 2,750	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
TOTAL LEGISLATIVE		\$ 88,936	\$ 89,975	\$ 67,525	\$ 103,892	15.5%	\$ 13,917
<b>COURT</b>							
10-42-120	PART TIME WAGES	\$ 67,132	\$ 69,075	\$ 52,613	\$ 71,222	3.1%	\$ 2,147
10-42-130	EMPLOYEE BENEFITS	\$ 10,729	\$ 14,211	\$ 8,324	\$ 11,138	-21.6%	\$ (3,072)
10-42-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 572	\$ 575	\$ 413	\$ 575	0.0%	\$ -
10-42-230	EDUCATION, TRAINING & TRAVEL	\$ 1,125	\$ 2,000	\$ 728	\$ 2,000	0.0%	\$ -
10-42-240	SUPPLIES	\$ 753	\$ 550	\$ 198	\$ 600	9.1%	\$ 50
10-42-310	PROFESSIONAL & TECHNICAL	\$ 11,493	\$ 13,000	\$ 8,116	\$ 14,500	11.5%	\$ 1,500
10-42-331	LEGAL	\$ 219,112	\$ 200,000	\$ 173,959	\$ 220,000	10.0%	\$ 20,000
10-42-610	STATE RESTITUTION	\$ 80,384	\$ 75,000	\$ 53,853	\$ 75,000	0.0%	\$ -
TOTAL COURT		\$ 391,301	\$ 374,410	\$ 298,205	\$ 395,035	5.5%	\$ 20,625
<b>ADMINISTRATION</b>							
10-43-110	SALARIES AND WAGES	\$ 181,116	\$ 181,492	\$ 143,656	\$ 190,253	4.8%	\$ 8,761
10-43-120	PT SALARIES AND WAGES	\$ -	\$ 15,600	\$ -	\$ 5,425	-65.2%	\$ (10,175)
10-43-130	EMPLOYEE BENEFITS	\$ 85,951	\$ 91,978	\$ 66,163	\$ 90,033	-2.1%	\$ (1,945)
10-43-145	VEHICLE ALLOWANCE	\$ -	\$ -	\$ -	\$ 6,000	100.0%	\$ 6,000
10-43-210	BOOKS,SUBSCRIPTIONS,MEMBERSHIP	\$ 11,206	\$ 13,000	\$ 7,404	\$ 13,000	0.0%	\$ -
10-43-220	NOTICES,ORDINANCES,PUBLICATION	\$ 5,958	\$ 5,500	\$ 3,523	\$ 8,000	45.5%	\$ 2,500
10-43-230	EDUCATION, TRAINING AND TRAVEL	\$ 12,199	\$ 13,216	\$ 4,632	\$ 14,000	5.9%	\$ 784
10-43-240	SUPPLIES	\$ 8,974	\$ 10,800	\$ 6,945	\$ 12,500	15.7%	\$ 1,700
10-43-250	EQUIPMENT MAINTENANCE	\$ 2,046	\$ 1,000	\$ 274	\$ 3,000	200.0%	\$ 2,000
10-43-260	FUEL	\$ 3,726	\$ 3,500	\$ 2,686	\$ 3,500	0.0%	\$ -
10-43-280	TELEPHONE	\$ 3,401	\$ 2,620	\$ 2,226	\$ 2,650	1.1%	\$ 30
10-43-310	PROFESSIONAL & TECHNICAL	\$ 6,417	\$ 4,600	\$ 4,049	\$ 6,500	41.3%	\$ 1,900
10-43-311	ACCOUNTING & AUDITING	\$ 18,700	\$ 19,000	\$ 19,200	\$ 19,500	2.6%	\$ 500
10-43-331	LEGAL	\$ 64,526	\$ 50,000	\$ 48,550	\$ 60,000	20.0%	\$ 10,000
10-43-480	EMPLOYEE RECOGNITIONS	\$ 6,168	\$ 5,500	\$ 3,549	\$ 5,500	0.0%	\$ -
10-43-501	BANK AND SERVICE CHARGES	\$ 1,565	\$ 1,500	\$ 2,329	\$ 4,000	166.7%	\$ 2,500
10-43-510	INSURANCE AND BONDS	\$ 161,592	\$ 145,000	\$ 135,299	\$ 147,500	1.7%	\$ 2,500

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
10-43-610	OTHER SERVICES	\$ 11,428	\$ 12,500	\$ 19,006	\$ 15,771	26.2%	\$ 3,271
TOTAL ADMINISTRATION		\$ 584,972	\$ 576,806	\$ 469,492	\$ 607,131	5.3%	\$ 30,325
<b>ENGINEERING DEPT</b>							
10-48-110	SALARIES & WAGES	\$ 139,582	\$ 152,861	\$ 118,933	\$ 209,053	36.8%	\$ 56,192
10-48-130	EMPLOYEE BENEFITS	\$ 65,880	\$ 74,944	\$ 57,071	\$ 105,510	40.8%	\$ 30,566
10-48-145	VEHICLE ALLOWANCE	\$ -	\$ -	\$ -	\$ 6,000	100.0%	\$ 6,000
10-48-210	BOOKS, SUBSCRIPT, MEMBER	\$ 2,357	\$ 1,500	\$ 1,005	\$ 1,500	0.0%	\$ -
10-48-230	EDUCATION, TRAINING & TRAVEL	\$ 2,745	\$ 12,226	\$ 6,308	\$ 26,050	113.1%	\$ 13,824
10-48-240	SUPPLIES	\$ 276	\$ 300	\$ 134	\$ 600	100.0%	\$ 300
10-48-250	EQUIPMENT MAINTENANCE	\$ 751	\$ 300	\$ 382	\$ 500	66.7%	\$ 200
10-48-260	FUEL	\$ 610	\$ 1,000	\$ 608	\$ 1,000	0.0%	\$ -
10-48-280	TELEPHONE	\$ 1,609	\$ 1,500	\$ 405	\$ 1,500	0.0%	\$ -
10-48-310	PROFESSIONAL & TECHNICAL SVCS	\$ 11,975	\$ 5,000	\$ 659	\$ 5,000	0.0%	\$ -
TOTAL ENGINEERING DEPT		\$ 225,785	\$ 249,631	\$ 185,504	\$ 356,713	42.9%	\$ 107,082
<b>GENERAL GOVERNMENT BUILDINGS</b>							
10-51-110	SALARIES AND WAGES	\$ 9,921	\$ 11,040	\$ 7,579	\$ 11,239	1.8%	\$ 199
10-51-130	EMPLOYEE BENEFITS	\$ 999	\$ 1,179	\$ 830	\$ 1,179	0.0%	\$ 0
10-51-200	CONTRACT LABOR	\$ -	\$ 1,300	\$ -	\$ 1,300	0.0%	\$ -
10-51-240	SUPPLIES	\$ 2,903	\$ 3,500	\$ 1,278	\$ 3,500	0.0%	\$ -
10-51-270	UTILITIES	\$ 45,694	\$ 50,000	\$ 36,089	\$ 62,500	25.0%	\$ 12,500
10-51-280	TELEPHONE	\$ 19,731	\$ 16,000	\$ 17,123	\$ 35,100	119.4%	\$ 19,100
10-51-300	BUILDINGS & GROUND MAINTENANCE	\$ 31,161	\$ 17,575	\$ 17,447	\$ 18,500	5.3%	\$ 925
10-51-480	CHRISTMAS LIGHTS	\$ 7,418	\$ 6,500	\$ 2,810	\$ 6,500	0.0%	\$ -
10-51-730	CAPITAL PROJECTS	\$ 24,753	\$ 7,500	\$ -	\$ 17,000	126.7%	\$ 9,500
10-51-740	CAPITAL VEHICLE & EQUIPMENT	\$ 9,884	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL GENERAL GOVERNMENT BUILDINGS		\$ 152,463	\$ 114,594	\$ 83,155	\$ 156,818	36.8%	\$ 42,224
<b>POLICE</b>							
10-54-110	SALARIES AND WAGES	\$ 722,376	\$ 810,162	\$ 618,394	\$ 838,427	3.5%	\$ 28,264

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
10-54-120	SALARIES AND WAGES - PART TIME	\$ 35,386	\$ 46,474	\$ 30,368	\$ 47,284	1.7%	\$ 809
10-54-130	EMPLOYEE BENEFITS	\$ 490,569	\$ 627,265	\$ 452,728	\$ 668,918	6.6%	\$ 41,653
10-54-140	OVERTIME	\$ 76,711	\$ 60,000	\$ 56,054	\$ 60,000	0.0%	\$ -
10-54-145	SURVIVING SPOUSE BENEFIT PROGRAM	\$ 1,140	\$ 1,235	\$ -	\$ 1,235	0.0%	\$ -
10-54-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 988	\$ 850	\$ 498	\$ 850	0.0%	\$ -
10-54-220	NOTICES, ORDINANCES & PUBLICAT	\$ 453	\$ 400	\$ 245	\$ 400	0.0%	\$ -
10-54-230	EDUCATION, TRAINING & TRAVEL	\$ 9,139	\$ 10,000	\$ 6,820	\$ 11,000	10.0%	\$ 1,000
10-54-240	SUPPLIES	\$ 23,491	\$ 27,400	\$ 16,008	\$ 36,900	34.7%	\$ 9,500
10-54-250	EQUIPMENT MAINTENANCE	\$ 11,688	\$ 10,000	\$ 6,394	\$ 10,000	0.0%	\$ -
10-54-260	FUEL	\$ 31,689	\$ 29,000	\$ 24,562	\$ 32,500	12.1%	\$ 3,500
10-54-280	TELEPHONE	\$ 9,146	\$ 7,000	\$ 6,853	\$ 9,100	30.0%	\$ 2,100
10-54-311	PROFESSIONAL & TECHNICAL	\$ 24,295	\$ 18,000	\$ 15,748	\$ 20,000	11.1%	\$ 2,000
10-54-320	LIQUOR CONTROL	\$ 10,495	\$ 10,070	\$ 12,960	\$ 9,700	-3.7%	\$ (370)
10-54-330	CRIMES TASK FORCE	\$ 3,840	\$ 3,800	\$ 3,327	\$ 4,500	18.4%	\$ 700
10-54-340	CENTRAL DISPATCH FEES	\$ 79,099	\$ 77,926	\$ 54,646	\$ 86,000	10.4%	\$ 8,074
10-54-350	UTAH COUNTY ANIMAL SHELTER	\$ 6,169	\$ 8,000	\$ 3,271	\$ 8,000	0.0%	\$ -
10-54-351	TNR CAT PROGRAM	\$ 2,500	\$ -	\$ -	\$ -	0.0%	\$ -
10-54-352	FLEET MANAGEMENT SYSTEM	\$ 2,052	\$ -	\$ -	\$ -	0.0%	\$ -
10-54-702	COMM ON CRIM & JUV JUST -CCJJ	\$ -	\$ -	\$ 3,150	\$ 3,150	100.0%	\$ 3,150
10-54-740	CAPITAL - VEHICLES & EQUIPMENT	\$ 17,300	\$ 20,400	\$ 11,161	\$ 32,420	58.9%	\$ 12,020
<b>TOTAL POLICE</b>		<b>\$ 1,558,526</b>	<b>\$ 1,767,983</b>	<b>\$ 1,323,187</b>	<b>\$ 1,880,384</b>	<b>6.4%</b>	<b>\$ 112,401</b>
<b>STREETS</b>							
10-60-110	SALARIES AND WAGES	\$ 96,362	\$ 101,443	\$ 76,358	\$ 116,191	14.5%	\$ 14,748
10-60-130	EMPLOYEE BENEFITS	\$ 39,137	\$ 54,735	\$ 38,565	\$ 66,872	22.2%	\$ 12,137
10-60-140	OVERTIME	\$ 2,119	\$ 700	\$ 2,369	\$ 700	0.0%	\$ -
10-60-230	EDUCATION, TRAINING & TRAVEL	\$ 739	\$ 1,000	\$ 180	\$ 1,000	0.0%	\$ -
10-60-240	SUPPLIES	\$ 63,164	\$ 45,000	\$ 59,407	\$ 65,000	44.4%	\$ 20,000
10-60-250	EQUIPMENT MAINTENANCE	\$ 13,143	\$ 13,500	\$ 7,636	\$ 13,500	0.0%	\$ -
10-60-260	FUEL	\$ 8,544	\$ 8,500	\$ 12,291	\$ 9,500	11.8%	\$ 1,000
10-60-270	UTILITIES - STREET LIGHTS	\$ 61,962	\$ 60,000	\$ 36,761	\$ 50,000	-16.7%	\$ (10,000)



# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
10-60-280	TELEPHONE	\$ 223	\$ 500	\$ 139	\$ 500	0.0%	\$ -
10-60-490	STREETS SIGNS	\$ -	\$ 2,000	\$ -	\$ 1,000	-50.0%	\$ (1,000)
10-60-495	SIDEWALKS	\$ 5,000	\$ 5,000	\$ 997	\$ 7,500	50.0%	\$ 2,500
<b>TOTAL STREETS</b>		<b>\$ 290,393</b>	<b>\$ 292,378</b>	<b>\$ 234,704</b>	<b>\$ 331,764</b>	<b>13.5%</b>	<b>\$ 39,386</b>
<b><u>SANITATION</u></b>							
10-62-220	NOTICES, ORDINANCES & PUBLICAT	\$ 686	\$ -	\$ -	\$ -	0.0%	\$ -
10-62-240	SUPPLIES	\$ 6,231	\$ 5,000	\$ 4,675	\$ 5,000	0.0%	\$ -
10-62-260	FUEL	\$ 3,654	\$ 2,800	\$ 2,536	\$ 2,800	0.0%	\$ -
10-62-280	TELEPHONE	\$ 223	\$ 600	\$ 139	\$ 600	0.0%	\$ -
10-62-311	WASTE PICKUP CHARGES	\$ 365,849	\$ 320,000	\$ 237,190	\$ 342,500	7.0%	\$ 22,500
10-62-312	RECYCLING PICKUP CHARGES	\$ 100,349	\$ 87,500	\$ 71,856	\$ 95,000	8.6%	\$ 7,500
<b>TOTAL SANITATION</b>		<b>\$ 476,993</b>	<b>\$ 415,900</b>	<b>\$ 316,397</b>	<b>\$ 445,900</b>	<b>7.2%</b>	<b>\$ 30,000</b>
<b><u>BUILDING INSPECTION</u></b>							
10-68-110	SALARIES AND WAGES	\$ 119,528	\$ 105,362	\$ 82,424	\$ 153,103	45.3%	\$ 47,741
10-68-120	SALARIES AND WAGES (PART TIME)	\$ 19,267	\$ 23,251	\$ 16,128	\$ 24,323	4.6%	\$ 1,072
10-68-130	EMPLOYEE BENEFITS	\$ 59,370	\$ 55,173	\$ 42,180	\$ 87,748	59.0%	\$ 32,575
10-68-210	BOOKS, SUBSCRIPTIONS, MEMBERSH	\$ 736	\$ 1,000	\$ 1,409	\$ 1,000	0.0%	\$ -
10-68-230	EDUCATION, TRAVEL & TRAINING	\$ 4,959	\$ 8,625	\$ 5,283	\$ 7,000	-18.8%	\$ (1,625)
10-68-240	SUPPLIES	\$ 404	\$ 3,000	\$ 258	\$ 1,500	-50.0%	\$ (1,500)
10-68-250	EQUIPMENT MAINT	\$ 2,087	\$ 1,800	\$ 324	\$ 1,800	0.0%	\$ -
10-68-260	FUEL	\$ 2,213	\$ 2,250	\$ 1,985	\$ 2,750	22.2%	\$ 500
10-68-280	TELEPHONE	\$ 2,196	\$ 2,000	\$ 2,864	\$ 3,500	75.0%	\$ 1,500
10-68-310	PROFESSIONAL & TECHNICAL SVCS	\$ 8,156	\$ 5,000	\$ 5,134	\$ 9,000	80.0%	\$ 4,000
<b>TOTAL BUILDING INSPECTION</b>		<b>\$ 218,916</b>	<b>\$ 207,461</b>	<b>\$ 157,989</b>	<b>\$ 291,724</b>	<b>40.6%</b>	<b>\$ 84,263</b>
<b><u>PARKS</u></b>							
10-70-110	SALARIES AND WAGES	\$ 59,210	\$ 109,477	\$ 76,724	\$ 81,358	-25.7%	\$ (28,120)
10-70-120	SALARIES & WAGES (PART TIME)	\$ 26,753	\$ 22,320	\$ 28,600	\$ 21,977	-1.5%	\$ (344)
10-70-130	EMPLOYEE BENEFITS	\$ 22,914	\$ 64,621	\$ 34,740	\$ 47,185	-27.0%	\$ (17,436)

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
10-70-140	OVERTIME	\$ 781	\$ 1,300	\$ 550	\$ 1,300	0.0%	\$ -
10-70-250	EQUIPMENT MAINTENANCE	\$ 6,363	\$ 5,000	\$ 5,633	\$ 6,000	20.0%	\$ 1,000
10-70-260	FUEL	\$ 4,063	\$ 5,000	\$ 2,536	\$ 5,000	0.0%	\$ -
10-70-270	UTILITIES	\$ 10,395	\$ 9,500	\$ 8,526	\$ 10,500	10.5%	\$ 1,000
10-70-280	TELEPHONE	\$ 493	\$ 600	\$ 389	\$ 600	0.0%	\$ -
10-70-290	OTHER	\$ -	\$ 2,000	\$ -		-100.0%	\$ (2,000)
10-70-300	BUILDINGS & GROUNDS MAINTENANC	\$ 33,387	\$ 18,500	\$ 27,424	\$ 22,500	21.6%	\$ 4,000
10-70-305	ARBORIST/TREES/LANDSCAPING	\$ 654	\$ 3,500	\$ 600	\$ 1,000	-71.4%	\$ (2,500)
10-70-NEW (310)	FIELD MAINTENANCE EXPENDITURES				\$ 5,000	100.0%	\$ 5,000
10-70-730	CAPITAL PROJECTS	\$ 8,309	\$ 5,600	\$ -		-100.0%	\$ (5,600)
10-70-740	CAPITAL VEHICLE & EQUIPMENT	\$ 5,748	\$ 22,500	\$ 19,324	\$ 7,000	-68.9%	\$ (15,500)
<b>TOTAL PARKS</b>		<b>\$ 179,070</b>	<b>\$ 269,919</b>	<b>\$ 205,044</b>	<b>\$ 209,419</b>	<b>-22.4%</b>	<b>\$ (60,500)</b>
<b>CEMETERY</b>							
10-77-110	SALARIES AND WAGES	\$ 59,210	\$ 56,700	\$ 37,281	\$ 53,579	-5.5%	\$ (3,121)
10-77-120	SALARIES & WAGES (PART TIME)	\$ 13,434	\$ 17,589	\$ 12,072	\$ 17,160	-2.4%	\$ (429)
10-77-130	EMPLOYEE BENEFITS	\$ 21,915	\$ 30,473	\$ 15,049	\$ 33,153	8.8%	\$ 2,680
10-77-140	OVERTIME	\$ 781	\$ 700	\$ 284	\$ 700	0.0%	\$ -
10-77-250	EQUIPMENT MAINTENANCE	\$ 1,256	\$ 1,500	\$ 971	\$ 1,500	0.0%	\$ -
10-77-260	FUEL	\$ 3,654	\$ 3,000	\$ 2,536	\$ 3,000	0.0%	\$ -
10-77-270	UTILITIES	\$ 220	\$ 400	\$ 152	\$ 400	0.0%	\$ -
10-77-280	TELEPHONE	\$ 493	\$ 600	\$ 477	\$ 600	0.0%	\$ -
10-77-300	BUILDINGS & GROUND MAINTENANCE	\$ 6,597	\$ 1,500	\$ 4,146	\$ 6,000	300.0%	\$ 4,500
10-77-735	CEMETERY LAND ACQUISTION SET ASIDE	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 5,748	\$ 7,000	\$ 6,949	\$ 7,000	0.0%	\$ -
<b>TOTAL CEMETERY</b>		<b>\$ 113,307</b>	<b>\$ 129,462</b>	<b>\$ 79,915</b>	<b>\$ 133,091</b>	<b>2.8%</b>	<b>\$ 3,630</b>
<b>PLANNING &amp; ZONING</b>							
10-78-110	SALARIES AND WAGES	\$ 138,679	\$ 122,556	\$ 93,666	\$ 139,611	13.9%	\$ 17,056
10-78-120	SALARIES & WAGES (PART TIME)	\$ 19,267	\$ 23,251	\$ 16,128	\$ 24,323	4.6%	\$ 1,072
10-78-130	EMPLOYEE BENEFITS	\$ 58,807	\$ 69,703	\$ 51,371	\$ 89,425	28.3%	\$ 19,722

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
10-78-140	OVERTIME		\$ -	\$ 191	\$ -	0.0%	\$ -
10-78-210	BOOKS, SUBSCRIPT, & MEMBERSHIP	\$ 3,235	\$ 5,100	\$ 2,223	\$ 4,450	-12.7%	\$ (650)
10-78-220	NOTICE, ORDINANCES & PUBLICATI	\$ 410	\$ 500	\$ 375	\$ 500	0.0%	\$ -
10-78-230	EDUCATION, TRAINING & TRAVEL	\$ 4,222	\$ 7,970	\$ 10,005	\$ 20,370	155.6%	\$ 12,400
10-78-240	SUPPLIES	\$ 874	\$ 1,200	\$ 1,763	\$ 1,200	0.0%	\$ -
10-78-250	EQUIPMENT MAINT	\$ 177	\$ 200	\$ 39	\$ 200	0.0%	\$ -
10-78-260	FUEL	\$ 249	\$ 300	\$ -	\$ -	-100.0%	\$ (300)
10-78-280	TELEPHONE	\$ 1,281	\$ 1,200	\$ 1,271	\$ 1,200	0.0%	\$ -
10-78-310	PROFESSIONAL & TECHNICAL	\$ 38	\$ -	\$ 680	\$ -	0.0%	\$ -
<b>TOTAL PLANNING &amp; ZONING</b>		<b>\$ 227,238</b>	<b>\$ 231,980</b>	<b>\$ 177,712</b>	<b>\$ 281,279</b>	21.3%	\$ 49,300
<b>TRANSFERS</b>							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 60,439	\$ -	\$ 91,482	51.4%	\$ 31,043
10-90-200	TRANSFER TO RECREATION FUND	\$ 46,000	\$ 50,500	\$ 37,875	\$ 250,000	395.0%	\$ 199,500
10-90-205	TRANSFER TO ROYALTY FUND	\$ 8,300	\$ 8,300	\$ 6,225	\$ -	-100.0%	\$ (8,300)
10-90-300	TRANS TO MUSEUM FUND	\$ 10,100	\$ 10,000	\$ 7,500	\$ 22,500	125.0%	\$ 12,500
10-90-400	TRANS TO LIBRARY FUND	\$ 80,000	\$ 83,700	\$ 62,775	\$ 95,700	14.3%	\$ 12,000
10-90-500	TRANSFER TO SENIORS FUND	\$ 24,000	\$ 26,000	\$ 19,500	\$ 38,500	48.1%	\$ 12,500
10-90-550	TRANSFER TO COMPUTER CAP FUND	\$ 91,850	\$ 79,350	\$ 59,513	\$ 80,000	0.8%	\$ 650
10-90-600	TRANSFER TO CAPITAL PROJECTS	\$ 69,808	\$ 47,235	\$ 35,426	\$ 260,000	450.4%	\$ 212,765
10-90-700	TRANS TO CAPITAL VEH & EQUIP	\$ 400,738	\$ 401,144	\$ 300,858	\$ 85,358	-78.7%	\$ (315,787)
10-90-800	TRANSFER TO SANTAQUIN DAYS	\$ 41,000	\$ 3,000	\$ 2,250	\$ 60,600	1920.0%	\$ 57,600
10-90-860	TRANSFER TO FIRE DEPARTMENT	\$ 270,000	\$ 270,000	\$ 202,500	\$ 389,000	44.1%	\$ 119,000
10-90-870	TRANSFER TO ROADS CAPITAL PROJECT FUND	\$ 517,422	\$ 631,500	\$ 473,625	\$ 631,500	0.0%	\$ -
10-90-884	TRANSFER TO LBA	\$ 188,400	\$ 188,335	\$ 48,535	\$ 188,500	0.1%	\$ 165
<b>TOTAL TRANSFERS</b>		<b>\$ 1,747,618</b>	<b>\$ 1,859,503</b>	<b>\$ 1,256,581</b>	<b>\$ 2,193,139</b>	17.9%	\$ 333,636
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 6,255,518</b>	<b>\$ 6,580,001</b>	<b>\$ 4,855,410</b>	<b>\$ 7,386,289</b>	12.3%	\$ 806,288
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 94,339</b>	<b>\$ 0</b>	<b>\$ 569,607</b>	<b>\$ 0</b>	0.0%	\$ 0

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>CAPITAL PROJECTS - CAPITAL FUND</b>						
<b>REVENUES:</b>						
<b>MISCELLANEOUS REVENUE</b>						
41-38-782 NRCS GRANT - DEBRIS BASIN	\$ 38,312	\$ -	\$ 216,344	\$ 190,731	-53.1%	\$ (216,344)
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 8,688</b>	<b>\$ 407,075</b>	<b>\$ 216,344</b>	<b>\$ 190,731</b>	<b>-53.1%</b>	<b>\$ (216,344)</b>
<b>CONTRIBUTIONS AND TRANSFERS</b>						
41-39-100 TRANSFER FROM GENERAL FUND	\$ 69,808	\$ 47,235	\$ 35,426	\$ 260,000	450.4%	\$ 212,765
41-39-200 BEGINNING YEAR BALANCE	\$ -	\$ 421,425	\$ -	\$ 322,523	-23.5%	\$ (98,902)
41-39-300 BOND PROCEEDS	\$ -	\$ 3,441,000	\$ 1,815,053	\$ 1,538,055	-55.3%	\$ (1,902,945)
41-39-312 TRANSFER FROM PI IMPACT FEE FUND	\$ -	\$ 100,000	\$ 75,000	\$ 150,000	50.0%	\$ 50,000
41-39-313 TRANSFER FROM CULINARY IMPACT FEE FUND	\$ -	\$ 100,000	\$ 75,000	\$ 150,000	50.0%	\$ 50,000
41-39-320 TRANSFER FROM WATER FUND	\$ 65,000	\$ -	\$ -	\$ -	0.0%	\$ -
41-39-321 TRANSFER FROM PW HOLDING FUND	\$ -	\$ 50,000	\$ 37,500	\$ -	-100.0%	\$ (50,000)
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ 134,808</b>	<b>\$ 4,159,660</b>	<b>\$ 2,037,979</b>	<b>\$ 2,420,578</b>	<b>-41.8%</b>	<b>\$ (1,739,082)</b>
<b>TOTAL FUND REVENUES</b>	<b>\$ 143,496</b>	<b>\$ 4,566,735</b>	<b>\$ 2,254,323</b>	<b>\$ 2,611,309</b>	<b>-42.8%</b>	<b>\$ (1,955,426)</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
41-40-310 CEMETERY EXPANSION		\$ 5,000		\$ 5,000	0.0%	\$ -
41-40-701 RELOCATION OF PW BLDG	\$ 1,536	\$ -	\$ 10,320	\$ -	0.0%	\$ -
41-40-702 RELOCATION TO REC BLDG		\$ 15,000	\$ 12,232	\$ -	-100.0%	\$ (15,000)
41-40-703 RECREATION CENTER BALLOT INITIATIVE		\$ -		\$ 185,000	100.0%	\$ 185,000
41-40-751 300W SIDEWALKS	\$ 3,590	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-752 ELECTRICAL BYPASS/BACKUP	\$ 2,890	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-753 350E WATER LINE REPLACEMENT	\$ 10,725	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-754 FIBER TO PW BLDG	\$ -	\$ 50,000	\$ 4,459		-100.0%	\$ (50,000)

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
41-40-770	SENIOR CITIZENS/LIBRARY PROJECT	\$ 18,395	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-811	2018 BOOSTER PUMP PROJECT	\$ -	\$ 2,000,000	\$ 1,717,213	\$ 132,847	-93.4%	\$ (1,867,153)
41-40-812	CENNTENIAL PARK RESTROOMS UPGRADE	\$ 15,750	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-813	CEMETERY ROAD PAVING	\$ 9,684	\$ -	\$ -	\$ -	0.0%	\$ -
41-40-815	P3 - OLD PUBLIC SAFETY BLDG	\$ 37,325	\$ -	\$ 20,125	\$ -	0.0%	\$ -
41-40-816	NRCS - DEBRIS BASIN EXPENDITURES	\$ 125,663	\$ 428,500	\$ 134,663	\$ 293,837	-31.4%	\$ (134,663)
41-40-817	2019 HANSEN TANK PROJECT	\$ -	\$ 2,048,235	\$ 84,467	\$ 1,899,625	-7.3%	\$ (148,610)
41-40-818	BALL PARK FENCE REPLACEMENT	\$ -	\$ 20,000	\$ -	\$ 20,000	0.0%	\$ -
41-40-819	EXIT 242 VISION PLANNING	\$ -	\$ -	\$ 4,067	\$ 30,000	100.0%	\$ 30,000
41-40-NEW (820)	RECREATION MAINTENANCE BUILDING	\$ -	\$ -	\$ -	\$ 45,000	100.0%	\$ 45,000
41-40-900	TRANS TO CAPITAL VEHICLE FUND	\$ 10,000	\$ -	\$ -	\$ -	0.0%	\$ -
41-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 235,557</b>	<b>\$ 4,566,735</b>	<b>\$ 1,987,547</b>	<b>\$ 2,611,309</b>	<b>-42.8%</b>	<b>\$ (1,955,426)</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 235,557</b>	<b>\$ 4,566,735</b>	<b>\$ 1,987,547</b>	<b>\$ 2,611,309</b>	<b>-42.8%</b>	<b>\$ (1,955,426)</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ (92,061)</b>	<b>\$ -</b>	<b>\$ 266,775</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND</b>							
<b>REVENUES:</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
42-39-100	TRANS FROM GENERAL FUND	\$ 400,738	\$ 401,144	\$ 300,858	\$ 85,358	-78.7%	\$ (315,787)
42-39-101	TRANS FROM PW CAPITAL HOLDING FUND	\$ 31,008	\$ 31,008	\$ 23,256	\$ 31,008	0.0%	\$ -
42-39-110	SALE OF SURPLUS VEHICLES	\$ -	\$ 50,000	\$ -	\$ 50,000	0.0%	\$ 0
42-39-200	CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ 150,000	100.0%	\$ 150,000
42-39-306	LEASE PROCEEDS-CAPITAL LEASES	\$ -	\$ -	\$ -	\$ 754,000	100.0%	\$ 754,000
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$ 431,746</b>	<b>\$ 482,152</b>	<b>\$ 324,114</b>	<b>\$ 1,070,366</b>	<b>122.0%</b>	<b>\$ 588,214</b>
<b>TOTAL FUND REVENUE</b>		<b>\$ 431,746</b>	<b>\$ 482,152</b>	<b>\$ 324,114</b>	<b>\$ 1,070,366</b>	<b>122.0%</b>	<b>\$ 588,214</b>

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
42-40-771	LEASE EXPENDITURES	\$ -	\$ -	\$ -	\$ 754,000	100.0%	\$ 754,000
42-41-030	2013 (4) PIECE EQUIPMENT LEASE PMT	\$ 31,646	\$ -	\$ -	Paid in Full	0.0%	\$ -
42-41-040	2014 (2) PIECE EQUIPMENT LEASE PMT	\$ 12,538	\$ 6,429	\$ 6,365	Paid in Full	-100.0%	\$ (6,429)
42-41-045	2014 (7) PIECE EQUIPMENT LEASE PMT	\$ 7,716	\$ 8,020	\$ 3,923	Paid in Full	-100.0%	\$ (8,020)
42-41-050	2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 41,921	\$ 54,500	\$ -	\$ 54,500	0.0%	\$ -
42-41-051	2015 (5) PIECE EQUIPMENT LEASE PMT	\$ 61,712	\$ 35,572	\$ 34,858	\$ 7,228	-79.7%	\$ (28,344)
42-41-056	2016 (4) PIECE EQUIPMENT LEASE PMT	\$ 81,529	\$ 90,156	\$ 83,298	\$ 61,373	-31.9%	\$ (28,783)
42-41-058	VEHICLE PURCHASES	\$ 160,152	\$ 245,000	\$ 137,661	-	-100.0%	\$ (245,000)
42-41-060	EQUIPMENT PURCHASES	-	\$ 15,000	\$ 26,000	-	-100.0%	\$ (15,000)
42-41-061	FIRE SCBA & ACCESSORIES (7YR ROTATION)	-	\$ 27,475	\$ 27,265	\$ 27,265	-0.8%	\$ (210)
42-41-NEW (062)	2019 (10) PIECE EQUIPMENT LEASE PMT	-	-	-	\$ 166,000	100.0%	\$ 166,000
42-48-200	DEBT SERVICE-INTEREST	\$ 24,683	\$ -	\$ 7,724	\$ -	0.0%	\$ -
42-90-150	CONTRIBUTION TO SURPLUS	-	-	-	\$ -	100.0%	\$ -
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 421,897</b>	<b>\$ 482,152</b>	<b>\$ 327,094</b>	<b>\$ 1,070,366</b>	<b>122.0%</b>	<b>\$ 588,214</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 421,897</b>	<b>\$ 482,152</b>	<b>\$ 327,094</b>	<b>\$ 1,070,366</b>	<b>122.0%</b>	<b>\$ 588,214</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 9,849</b>	<b>\$ -</b>	<b>\$ (2,979)</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>COMPUTER TECHNOLOGY - CAPITAL FUND</b>							
<b>REVENUES:</b>							
<b>CONTRIBUTIONS AND TRANSFERS</b>							
43-39-100	TRANS FROM GENERAL FUND	\$ 91,850	\$ 79,350	\$ 59,513	\$ 80,000	0.8%	\$ 650
43-39-110	TRANS FROM WATER FUND	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -
43-39-120	TRANS FROM SEWER FUND	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
43-39-130	TRANS FROM PI FUND	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -
43-39-131	TRANS FROM CAPITAL PROJEC	\$ 10,000	\$ -		\$ -	0.0%	\$ -
43-39-140	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 10,000	100.0%	\$ 10,000
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$ 233,850</b>	<b>\$ 229,350</b>	<b>\$ 172,013</b>	<b>\$ 240,000</b>	4.6%	\$ 10,650
<b>TOTAL FUND REVENUE</b>		<b>\$ 233,850</b>	<b>\$ 229,350</b>	<b>\$ 172,013</b>	<b>\$ 240,000</b>	4.6%	\$ 10,650
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
43-40-100	COMPUTER SUPPORT CONTRACT - RMT	\$ 31,093	\$ 30,000	\$ 25,650	\$ 32,500	8.3%	\$ 2,500
43-40-112	WEB CONTRACT - CIVICLIVE	\$ 4,140	\$ 4,140	\$ 4,140	\$ 4,140	0.0%	\$ -
43-40-113	WEBSITE CONTRACT - PEN & WEB	\$ 14,211	\$ 12,000	\$ 7,698	\$ 16,000	33.3%	\$ 4,000
43-40-200	DESKTOP ROTATION EXPENSE	\$ 24,495	\$ 20,000	\$ 15,861	\$ 20,000	0.0%	\$ -
43-40-210	LAPTOP ROTATION EXPENSE	\$ 23,955	\$ 25,000	\$ 14,464	\$ 25,000	0.0%	\$ -
43-40-220	SERVERS ROTATION EXPENSE	\$ 7,329	\$ 15,000	\$ 14,464	\$ 15,000	0.0%	\$ -
43-40-230	MISC EQUIPMENT EXPENSE	\$ 19,775	\$ 16,910	\$ (602)	\$ 14,360	-15.1%	\$ (2,550)
43-40-300	COPIER CONTRACTS	\$ 11,909	\$ 12,000	\$ 9,002	\$ 15,800	31.7%	\$ 3,800
43-40-400	PELORUS CONTRACT	\$ 12,700	\$ 10,000	\$ 5,200	\$ 10,400	4.0%	\$ 400
43-40-500	SOFTWARE	\$ 24,704	\$ 23,500	\$ 13,917	\$ 50,000	112.8%	\$ 26,500
43-40-504	PATROL CAR CAMERA SYSTEM CLOUD BASED	\$ 21,755	\$ 22,000	\$ -	\$ -	-100.0%	\$ (22,000)
43-40-505	BUILDING INSPECTION TRACKING SOFTWARE	\$ 3,600	\$ 9,000	\$ -	\$ -	-100.0%	\$ (9,000)
43-40-506	QUALTRICS COMMUNITY ENGAGEMENT	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%	\$ -
43-40-600	SPILLMAN - POLICE CONTRACT	\$ 16,800	\$ 16,800	\$ -	\$ 23,800	41.7%	\$ 7,000
43-40-612	EVERBRIDGE CONTRACT	\$ -	\$ 3,000	\$ 2,057	\$ 3,000	0.0%	\$ -
43-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 226,465</b>	<b>\$ 229,350</b>	<b>\$ 121,852</b>	<b>\$ 240,000</b>	4.6%	\$ 10,650
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 226,465</b>	<b>\$ 229,350</b>	<b>\$ 121,852</b>	<b>\$ 240,000</b>	4.6%	\$ 10,650
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 7,385</b>	<b>\$ -</b>	<b>\$ 50,161</b>	<b>\$ -</b>	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND</b>							
<b>REVENUES:</b>							
<b>ENTERPRISE REVENUE</b>							
44-39-110	TRANSFERS FROM WATER FUND	\$ 71,700	\$ 82,272	\$ 61,704	\$ 82,272	0.0%	\$ -
44-39-120	TRANSFERS FROM SEWER FUND	\$ 71,700	\$ 80,328	\$ 60,246	\$ 80,328	0.0%	\$ -
44-39-130	TRANSFERS FROM PI FUND	\$ 71,700	\$ 74,832	\$ 56,124	\$ 76,200	1.8%	\$ 1,368
44-39-140	TRANSFERS FROM STORM DRAIN FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
44-39-150	CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	100.0%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 215,100	\$ 237,432	\$ 178,074	\$ 238,800	0.6%	\$ 1,368
<b>TOTAL FUND REVENUE</b>		<b>\$ 215,100</b>	<b>\$ 237,432</b>	<b>\$ 178,074</b>	<b>\$ 238,800</b>	0.6%	\$ 1,368
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
44-40-740	TRANSFER TO CAPITAL VEHICLES & EQUIPMENT	\$ 31,008	\$ 31,008	\$ 23,256	\$ 31,008	0.0%	\$ -
44-40-750	TRANSFER TO CAPITAL PROJECTS	\$ -	\$ 50,000	\$ 37,500	\$ -	-100.0%	\$ (50,000)
44-40-920	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 156,424	\$ -	\$ 207,792	32.8%	\$ 51,368
TOTAL EXPENDITURES		\$ 31,008	\$ 237,432	\$ 60,756	\$ 238,800	0.6%	\$ 1,368
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 31,008</b>	<b>\$ 237,432</b>	<b>\$ 60,756</b>	<b>\$ 238,800</b>	0.6%	\$ 1,368
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 184,092</b>	<b>\$ -</b>	<b>\$ 117,318</b>	<b>\$ -</b>	0.0%	\$ -
<b>ROADS - CAPITAL PROJECT FUND</b>							
<b>REVENUES:</b>							



# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>ENTERPRISE REVENUE</b>							
45-38-101	INTEREST EARNINGS			\$ 61,008	\$ 60,000	100.0%	\$ 60,000
45-38-200	GRANT PROCEEDS	\$ -	\$ 700,000	\$ -	\$ 700,000	0.0%	\$ -
45-38-205	DEVELOPER PARTNERSHIP PROCEEDS	\$ -	\$ 558,600	\$ -	\$ 146,000	-73.9%	\$ (412,600)
45-38-210	SCHOOL DISTRICT PARTNERSHIP PROCEEDS	\$ -	\$ 200,000	\$ -	\$ 200,000	0.0%	\$ -
45-38-300	BOND PROCEEDS	\$ -	\$ 4,250,000	\$ 4,299,000	\$ -	-100.0%	\$ (4,250,000)
45-39-099	TRANSFERS FROM ROADS SSD	\$ 89,865	\$ -	\$ -		0.0%	\$ -
45-39-100	TRANSFERS FROM GENERAL FUND	\$ -	\$ 631,500	\$ 473,625	\$ 631,500	0.0%	\$ -
45-39-102	TRANSFER FROM GENERAL FUND - LIABILITY			\$ 5,641		0.0%	\$ -
45-39-141	TRANSFERS FROM TRANS IMPACT FEE FUND				\$ 100,000	100.0%	\$ 100,000
45-39-NEW (200)	CONTRIBUTION FROM SURPLUS				\$ 3,075,000	100.0%	\$ 3,075,000
TOTAL ENTERPRISE REVENUE		\$ 89,865	\$ 6,340,100	\$ 4,839,274	\$ 4,852,500	-23.5%	\$ (1,487,600)
<b>TOTAL FUND REVENUE</b>		<b>\$ 89,865</b>	<b>\$ 6,340,100</b>	<b>\$ 4,839,274</b>	<b>\$ 4,852,500</b>	-23.5%	\$ (1,487,600)
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
45-40-200	ROAD MAINTENANCE	\$ -	\$ 607,140	\$ 391,614	\$ 631,500	4.0%	\$ 24,360
45-40-300	SUMMIT RIDGE PARKWAY EXTENSION PROJECT	\$ -	\$ 3,606,960	\$ 388,579	\$ 2,000,000	-44.6%	\$ (1,606,960)
45-40-301	500 WEST PROJECT	\$ 5,250	\$ 888,000	\$ 34,900	\$ 375,000	-57.8%	\$ (513,000)
45-40-302	300 WEST PROJECT (WEST)	\$ -	\$ 588,000	\$ 24,690	\$ 563,309	-4.2%	\$ (24,691)
45-40-303	300 WEST PROJECT (EAST)	\$ -	\$ 150,000	\$ 6,800	\$ 140,000	-6.7%	\$ (10,000)
45-40-304	HIGHLAND DRIVE CANYON ROAD		\$ -		\$ 250,000	100.0%	\$ 250,000
45-40-881	2018 ROAD BOND PRINCIPAL		\$ -		\$ 489,627	100.0%	\$ 489,627
45-40-882	2018 ROAD BOND INTEREST		\$ -	\$ 35,282		0.0%	\$ -
45-40-900	TRANSFER TO CDA FUND	\$ -	\$ 400,000	\$ -	\$ 400,000	0.0%	\$ -
45-40-901	CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 3,064	-96.9%	\$ (96,937)
45-40-920	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 5,250	\$ 6,340,100	\$ 881,865	\$ 4,852,500	-23.5%	\$ (1,487,600)

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>TOTAL FUND EXPENDITURES</b>	\$ 5,250	\$ 6,340,100	\$ 881,865	\$ 4,852,500	-23.5%	\$ (1,487,600)
<b>NET REVENUE OVER EXPENDITURES</b>	\$ 84,615	\$ -	\$ 3,957,409	\$ 0	0.0%	\$ 0
<b>STORM DRAINAGE - ENTERPRISE FUND</b>						
<b>REVENUES:</b>						
<b>CONTRIBUTIONS AND TRANSFERS</b>						
50-37-100 STORM DRAINAGE FEE REVENUE	\$ 37,134	\$ 42,840	\$ 29,842	\$ 43,565	1.7%	\$ 725
50-37-200 CDBG GRANT FUNDING	\$ 30,688	\$ 6,500	\$ 6,535	\$ -	-100.0%	\$ (6,500)
50-39-100 TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
50-39-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ 67,822</b>	<b>\$ 49,340</b>	<b>\$ 36,377</b>	<b>\$ 43,565</b>	<b>-11.7%</b>	<b>\$ (5,775)</b>
<b>TOTAL FUND REVENUE</b>	<b>\$ 67,822</b>	<b>\$ 49,340</b>	<b>\$ 36,377</b>	<b>\$ 43,565</b>	<b>-11.7%</b>	<b>\$ (5,775)</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
50-40-300 STORM DRAINAGE EXPENSES	\$ 4,500	\$ 36,340	\$ -	\$ 23,565	-35.2%	\$ (12,775)
50-40-760 STORM DRAINAGE MASTER PLAN	\$ 67,319	\$ 13,000	\$ 3,628	\$ -	-100.0%	\$ (13,000)
50-40-NEW (920) CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ 20,000	100.0%	\$ 20,000
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 71,819</b>	<b>\$ 49,340</b>	<b>\$ 3,628</b>	<b>\$ 43,565</b>	<b>-11.7%</b>	<b>\$ (5,775)</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 71,819</b>	<b>\$ 49,340</b>	<b>\$ 3,628</b>	<b>\$ 43,565</b>	<b>-11.7%</b>	<b>\$ (5,775)</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (3,997)</b>	<b>\$ -</b>	<b>\$ 32,750</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>WATER - ENTERPRISE FUND</b>						
<b>REVENUES:</b>						
<b>ENTERPRISE REVENUE</b>						
51-37-100 WATER SALES	\$ 1,027,027	\$ 1,077,716	\$ 837,771	\$ 1,107,815	2.8%	\$ 30,099
51-37-110 CONTRACTED WATER SALES	\$ 1,550	\$ -	\$ 1,550	\$ 1,550	100.0%	\$ 1,550
51-37-175 WATER METERS	\$ 60,720	\$ 62,000	\$ 53,770	\$ 72,000	16.1%	\$ 10,000
51-37-200 WATER CONNECTION FEES	\$ 40,300	\$ 42,500	\$ 34,200	\$ 48,000	12.9%	\$ 5,500
51-37-212 CHLORINE SALES	\$ 3,364	\$ 3,800	\$ 3,745	\$ 4,000	5.3%	\$ 200
51-37-300 PENALTIES & FORFEITURES	\$ 116,661	\$ 130,000	\$ 97,186	\$ 130,000	0.0%	\$ -
<b>TOTAL ENTERPRISE REVENUE</b>	<b>\$ 1,249,623</b>	<b>\$ 1,316,016</b>	<b>\$ 1,028,223</b>	<b>\$ 1,363,365</b>	<b>3.6%</b>	<b>\$ 47,349</b>
<b>MISCELLANEOUS REVENUE</b>						
51-38-100 INTEREST EARNINGS	\$ 5,293	\$ 4,000	\$ 6,245	\$ 8,000	100.0%	\$ 4,000
51-38-150 INTEREST/PTIF IN LIEU OF WATER	\$ 13,168	\$ 12,000	\$ 16,828	\$ 20,000	66.7%	\$ 8,000
51-38-200 CONSTRUCTION WATER	\$ 8,350	\$ 8,200	\$ 8,400	\$ 10,000	22.0%	\$ 1,800
51-38-900 MISCELLANEOUS	\$ 18,577	\$ 20,000	\$ 15,215	\$ 20,000	0.0%	\$ -
51-38-901 MONEY IN LIEU OF WATER	\$ 113,792	\$ -	\$ 56,128	\$ -	0.0%	\$ -
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 159,180</b>	<b>\$ 44,200</b>	<b>\$ 102,817</b>	<b>\$ 58,000</b>	<b>31.2%</b>	<b>\$ 13,800</b>
<b>CONTRIBUTIONS AND TRANSFERS</b>						
51-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>	<b>\$ -</b>
<b>TOTAL FUND REVENUE</b>	<b>\$ 1,408,803</b>	<b>\$ 1,360,216</b>	<b>\$ 1,131,040</b>	<b>\$ 1,421,365</b>	<b>4.5%</b>	<b>\$ 61,149</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
51-40-110 SALARIES AND WAGES	\$ 186,274	\$ 184,852	\$ 143,706	\$ 194,320	5.1%	\$ 9,469

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
51-40-120	SALARIES AND WAGES - PART TIME	\$ 40,127	\$ 51,247	\$ 37,737	\$ 58,528	14.2%	\$ 7,281
51-40-130	EMPLOYEE BENEFITS	\$ 91,956	\$ 109,646	\$ 78,067	\$ 116,268	6.0%	\$ 6,623
51-40-140	OVERTIME	\$ 2,323	\$ 2,000	\$ 2,593	\$ 2,000	0.0%	\$ -
51-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 1,062	\$ 1,000	\$ 1,735	\$ 2,000	100.0%	\$ 1,000
51-40-230	EDUCATION, TRAINING & TRAVEL	\$ 5,888	\$ 4,000	\$ 2,632	\$ 4,000	0.0%	\$ -
51-40-240	SUPPLIES	\$ 110,765	\$ 110,000	\$ 88,384	\$ 97,500	-11.4%	\$ (12,500)
51-40-NEW (241)	CREDIT CARD ACCEPTANCE FEES				\$ 12,500	100.0%	\$ 12,500
51-40-250	EQUIPMENT MAINTENANCE	\$ 5,512	\$ 7,000	\$ 3,321	\$ 7,000	0.0%	\$ -
51-40-253	TRANSFER TO WATER SSD - ASSESSMENTS	\$ 55,913	\$ 24,500	\$ 81,142	\$ -	-100.0%	\$ (24,500)
51-40-260	FUEL	\$ 6,538	\$ 5,508	\$ 3,671	\$ 6,000	8.9%	\$ 492
51-40-273	UTILITIES	\$ 50,654	\$ 50,000	\$ 54,190	\$ 60,000	20.0%	\$ 10,000
51-40-280	TELEPHONE	\$ 2,593	\$ 3,000	\$ 1,647	\$ 3,000	0.0%	\$ -
51-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 9,902	\$ 11,000	\$ 4,023	\$ 7,500	-31.8%	\$ (3,500)
51-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$ 2,046	\$ 7,150	\$ 2,957	\$ 7,150	0.0%	\$ -
51-40-650	DEPRECIATION	\$ 91,100	\$ -	\$ -	\$ -	0.0%	\$ -
51-40-810	DEBT SERVICE		\$ -		\$ 92,910	100.0%	\$ 92,910
51-40-900	TRANSFER TO GENERAL FUNDS	\$ 462,500	\$ 550,000	\$ 412,500	\$ 600,000	9.1%	\$ 50,000
51-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 71,700	\$ 82,272	\$ 61,704	\$ 82,272	0.0%	\$ -
51-40-910	TRANSFER TO COMPUTER CAP FUND	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -
51-40-915	TRANSFER TO CAPITAL PROJECTS FUND	\$ 65,000	\$ -	\$ -	\$ -	0.0%	\$ -
51-40-920	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 74,542	\$ -	\$ 18,416	-75.3%	\$ (56,126)
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,305,853</b>	<b>\$ 1,360,216</b>	<b>\$ 1,017,508</b>	<b>\$ 1,421,364</b>	4.5%	\$ 61,148
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 1,305,853</b>	<b>\$ 1,360,216</b>	<b>\$ 1,017,508</b>	<b>\$ 1,421,364</b>	4.5%	\$ 61,148
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 102,950</b>	<b>\$ -</b>	<b>\$ 113,532</b>	<b>\$ 0</b>	0.0%	\$ 0
<b>SEWER FUND - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>ENTERPRISE REVENUE</b>						
52-37-100 USER FEE	\$ 1,667,486	\$ 1,811,948	\$ 1,331,026	\$ 1,858,584	2.6%	\$ 46,636
52-37-225 LAGOON FARM REVENUE	\$ 400	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL ENTERPRISE REVENUE	\$ 1,667,886	\$ 1,811,948	\$ 1,331,026	\$ 1,858,584	2.6%	\$ 46,636
<b>MISCELLANEOUS REVENUE</b>						
52-38-100 INTEREST EARNINGS	\$ 35,672	\$ 32,000	\$ 50,974	\$ 50,000	56.3%	\$ 18,000
52-38-900 MISCELLANEOUS	\$ -	\$ -	\$ 1,130	\$ 2,000	100.0%	\$ 2,000
TOTAL MISCELLANEOUS REVENUE	\$ 35,672	\$ 32,000	\$ 52,104	\$ 52,000	62.5%	\$ 20,000
<b>CONTRIBUTIONS AND TRANSFERS</b>						
52-38-910 TRANSFER FROM SEWER IMPACT FEE FUND	\$ 158,750	\$ 158,750	\$ 119,063	\$ 200,000	26.0%	\$ 41,250
52-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 158,750	\$ 158,750	\$ 119,063	\$ 200,000	26.0%	\$ 41,250
<b>TOTAL FUND REVENUE</b>	<b>\$ 1,862,308</b>	<b>\$ 2,002,698</b>	<b>\$ 1,502,192</b>	<b>\$ 2,110,584</b>	<b>5.4%</b>	<b>\$ 107,886</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
52-40-110 SALARIES AND WAGES	\$ 168,768	\$ 186,513	\$ 145,966	\$ 201,097	7.8%	\$ 14,584
52-40-120 SALARIES AND WAGES - PART TIME	\$ 37,915	\$ 39,267	\$ 29,114	\$ 46,591	18.7%	\$ 7,324
52-40-130 EMPLOYEE BENEFITS	\$ 84,193	\$ 104,772	\$ 73,176	\$ 114,910	9.7%	\$ 10,138
52-40-140 OVERTIME	\$ 1,827	\$ 2,000	\$ 2,360	\$ 2,000	0.0%	\$ -
52-40-210 BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 463	\$ 500	\$ 1,100	\$ 1,000	100.0%	\$ 500
52-40-230 EDUCATION, TRAINING & TRAVEL	\$ 4,177	\$ 4,500	\$ 1,819	\$ 3,500	-22.2%	\$ (1,000)
52-40-240 SUPPLIES	\$ 76,690	\$ 80,000	\$ 61,382	\$ 67,500	-15.6%	\$ (12,500)
52-40-NEW (241) CREDIT CARD ACCEPTANCE FEES	\$ -	\$ -	\$ -	\$ 12,500	100.0%	\$ 12,500
52-40-250 EQUIPMENT MAINTENANCE	\$ 7,148	\$ 7,500	\$ 1,004	\$ 4,000	-46.7%	\$ (3,500)
52-40-260 FUEL	\$ 7,834	\$ 7,000	\$ 6,490	\$ 7,500	7.1%	\$ 500
52-40-270 UTILITIES	\$ 18,609	\$ 25,000	\$ 38,340	\$ 40,000	60.0%	\$ 15,000

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
52-40-280	TELEPHONE	\$ 4,037	\$ 4,200	\$ 2,052	\$ 4,200	0.0%	\$ -
52-40-310	PROFESSIONAL & TECHNICAL SVCS	\$ 4,979	\$ 5,000	\$ 3,718	\$ 5,000	0.0%	\$ -
52-40-325	SEWER LINE CLEANOUT (1/3 of City)	\$ 51,766	\$ 35,000	\$ 13,045	\$ 30,000	-14.3%	\$ (5,000)
52-40-335	LAGOON FARM EXPENSE	\$ 6,080	\$ -	\$ -	\$ -	0.0%	\$ -
52-40-500	WRF - UTILITIES	\$ 93,684	\$ 85,000	\$ 62,441	\$ 85,000	0.0%	\$ -
52-40-510	WRF - CHEMICAL SUPPLIES	\$ 50,139	\$ 45,000	\$ 47,087	\$ 65,000	44.4%	\$ 20,000
52-40-520	WRF - SUPPLIES	\$ 22,590	\$ 25,000	\$ 6,314	\$ 15,000	-40.0%	\$ (10,000)
52-40-530	WRF - SOLID WASTE DISPOSAL	\$ 42,871	\$ 45,000	\$ 16,163	\$ 45,000	0.0%	\$ -
52-40-540	WRF - PERMITS	\$ 1,100	\$ 1,500	\$ -	\$ 1,500	0.0%	\$ -
52-40-550	WRF - EQUIPMENT MAINTENANCE	\$ 15,779	\$ 20,000	\$ 15,654	\$ 20,000	0.0%	\$ -
52-40-650	DEPRECIATION	\$ 276,299	\$ -	\$ -	\$ -	0.0%	\$ -
52-40-790	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 100,199	\$ -	\$ 114,091	13.9%	\$ 13,892
52-40-810	RESERVE FUND DEPOSITS	\$ -	\$ 100,016	\$ -	\$ 100,015	0.0%	\$ (1)
52-40-810	DEBT SERVICE - PRINCIPAL	\$ -	\$ 659,402	\$ -	\$ 544,852	-17.4%	\$ (114,550)
52-40-820	DEBT SERVICE - INTEREST	\$ 10,666	\$ -	\$ 4,120	\$ -	0.0%	\$ -
52-40-900	TRANSFER TO GENERAL FUND	\$ 160,325	\$ 290,000	\$ 217,500	\$ 450,000	55.2%	\$ 160,000
52-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 71,700	\$ 80,328	\$ 60,246	\$ 80,328	0.0%	\$ -
52-40-905	TRANSFER TO COMPUTER CAPITAL	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,263,640</b>	<b>\$ 2,002,698</b>	<b>\$ 846,591</b>	<b>\$ 2,110,584</b>	5.4%	<b>\$ 107,886</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 1,263,640</b>	<b>\$ 2,002,698</b>	<b>\$ 846,591</b>	<b>\$ 2,110,584</b>	5.4%	<b>\$ 107,886</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 598,668</b>	<b>\$ 0</b>	<b>\$ 655,601</b>	<b>\$ 0</b>	0.0%	<b>\$ 0</b>
<b>PRESSURIZED IRRIGATION - ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
<b>ENTERPRISE REVENUE</b>							
54-37-100	PI WATER SALES	\$ 850,598	\$ 870,000	\$ 715,171	\$ 947,081	8.9%	\$ 77,081
54-37-121	PI METER	\$ 67,690	\$ 66,000	\$ 65,610	\$ 88,000	33.3%	\$ 22,000

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
54-37-122	SUMMIT CREEK IRRIGATION REPAIR REVENUE	\$ -	\$ -	\$ 9,573	\$ 10,000	100.0%	\$ 5,000
54-37-200	PI CONNECTION FEES	\$ 40,500	\$ 42,000	\$ 40,500	\$ 56,000	33.3%	\$ 14,000
54-38-150	CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL ENTERPRISE REVENUE</b>		<b>\$ 958,788</b>	<b>\$ 983,000</b>	<b>\$ 830,855</b>	<b>\$ 1,101,081</b>	12.0%	\$ 118,081
<b>TOTAL FUND REVENUE</b>		<b>\$ 958,788</b>	<b>\$ 983,000</b>	<b>\$ 830,855</b>	<b>\$ 1,101,081</b>	12.0%	\$ 118,081
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
54-40-110	SALARIES AND WAGES	\$ 111,342	\$ 145,813	\$ 113,197	\$ 147,106	0.9%	\$ 1,293
54-40-110	OVERTIME	\$ -	\$ 2,000	\$ -	\$ 2,000	0.0%	\$ -
54-40-120	SALARIES AND WAGES - PART TIME	\$ 38,624	\$ 25,623	\$ 27,203	\$ 31,665	23.6%	\$ 6,042
54-40-130	EMPLOYEE BENEFITS	\$ 58,272	\$ 82,754	\$ 57,434	\$ 83,983	1.5%	\$ 1,229
54-40-240	SUPPLIES	\$ 99,788	\$ 78,342	\$ 40,065	\$ 70,000	-10.6%	\$ (8,342)
54-40-250	WATER ASSESSMENTS	\$ -	\$ -	\$ -	\$ 39,000	100.0%	\$ 39,000
54-40-253	TRANSFER TO WATER SSD (WATER RENTAL)	\$ -	\$ -	\$ -	\$ 32,500	100.0%	\$ 32,500
54-40-273	UTILITIES	\$ 57,962	\$ 65,000	\$ 54,750	\$ 65,000	0.0%	\$ -
54-40-311	MT. NEBO WATER PARTICIPATION (1/2)	\$ 2,046	\$ 7,150	\$ 2,957	\$ 7,150	0.0%	\$ -
54-40-320	SUMMIT CREEK MOU AGREEMENT	\$ 11,840	\$ 5,060	\$ 5,060	\$ 5,060	0.0%	\$ -
54-40-751	SUMMIT CREEK IRRIGATION REPAIR EXPENSES	\$ -	\$ 2,500	\$ 1,420	\$ 2,500	0.0%	\$ -
54-40-790	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 3,926	\$ -	\$ 31,178	694.1%	\$ 27,252
54-40-NEW (791)	FUTURE CUP WATER SET-ASIDE				\$ 19,830	100.0%	\$ 19,830
54-40-810	DEBT SERVICE		\$ -		\$ 92,910	100.0%	\$ 92,910
54-40-900	TRANSFER TO GENERAL FUNDS	\$ 220,000	\$ 220,000	\$ 165,000	\$ 125,000	-43.2%	\$ (95,000)
54-40-901	TRANSFER TO PW CAPITAL HOLDING FUND	\$ 71,700	\$ 74,832	\$ 56,124	\$ 76,200	1.8%	\$ 1,368
54-40-905	TRANSFER TO COMPUTER CAP FUND	\$ 44,000	\$ 50,000	\$ 37,500	\$ 50,000	0.0%	\$ -
54-40-920	TRANS TO PI WATER IMPACT FEE FUND	\$ 220,000	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 935,573</b>	<b>\$ 983,000</b>	<b>\$ 725,709</b>	<b>\$ 1,101,081</b>	12.0%	\$ 118,081
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 935,573</b>	<b>\$ 983,000</b>	<b>\$ 725,709</b>	<b>\$ 1,101,081</b>	12.0%	\$ 118,081

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>NET REVENUE OVER EXPENDITURES</b>	\$ 23,215	\$ -	\$ 105,145	\$ 0	0.0%	\$ 0
<b>CULINARY WATER - IMPACT FEE FUND</b>						
<b>REVENUES:</b>						
<b>MISCELLANEOUS REVENUE</b>						
55-38-800 IMPACT FEES	\$ 189,283	\$ 131,200	\$ 150,860	\$ 157,440	20.0%	\$ 26,240
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 189,283</b>	<b>\$ 131,200</b>	<b>\$ 150,860</b>	<b>\$ 157,440</b>	20.0%	\$ 26,240
<b>CONTRIBUTIONS AND TRANSFERS</b>						
55-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ 126,416	\$ -	\$ 200,000	58.2%	\$ 73,584
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ -</b>	<b>\$ 126,416</b>	<b>\$ -</b>	<b>\$ 200,000</b>	58.2%	\$ 73,584
<b>TOTAL FUND REVENUE</b>	<b>\$ 189,283</b>	<b>\$ 257,616</b>	<b>\$ 150,860</b>	<b>\$ 357,440</b>	38.7%	\$ 99,824
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
55-40-655 1/2 BOOST/TANK PROJECT DEBT SERVICE				\$ 46,455	100.0%	\$ 46,455
55-40-720 IMPACT FEE	\$ -	\$ -	\$ 1,144	\$ 25,545	100.0%	\$ 25,545
55-40-730 CAPITAL FACILITY PLAN UPDATES	\$ -	\$ 60,000	\$ -	\$ 60,000	0.0%	\$ -
55-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 61,664	\$ 75,440	\$ 55,760	\$ 75,440	0.0%	\$ -
55-40-820 DEBT SERVICE TRUSTEE FEES	\$ 4,970	\$ -	\$ 11,081	\$ -	0.0%	\$ -
55-40-850 DEPRECIATION	\$ 319,092	\$ -	\$ -	\$ -	0.0%	\$ -
55-40-915 TRANSFER TO CAPITAL PROJECT FUND	\$ -	\$ 100,000	\$ 75,000	\$ 150,000	50.0%	\$ 50,000
55-90-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 385,726</b>	<b>\$ 235,440</b>	<b>\$ 142,984</b>	<b>\$ 357,440</b>	51.8%	\$ 122,000
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 385,726</b>	<b>\$ 235,440</b>	<b>\$ 142,984</b>	<b>\$ 357,440</b>	51.8%	\$ 122,000



# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>NET REVENUE OVER EXPENDITURES</b>	\$ (196,443)	\$ 22,176	\$ 7,876	\$ -	-100.0%	\$ (22,176)
<b>SEWER - IMPACT FEE FUND</b>						
<b>REVENUES:</b>						
<b>MISCELLANEOUS REVENUE</b>						
56-38-100 INTEREST EARNINGS	\$ 11,963	\$ 10,550	\$ 15,591	\$ 18,500	75.4%	\$ 7,950
56-38-800 IMPACT FEES	\$ 848,128	\$ 883,200	\$ 940,032	\$ 1,059,840	20.0%	\$ 176,640
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 860,091</b>	<b>\$ 893,750</b>	<b>\$ 955,623</b>	<b>\$ 1,078,340</b>	20.7%	\$ 184,590
<b>CONTRIBUTIONS AND TRANSFERS</b>						
56-39-100 REVENUE FROM SURPLUS	\$ -	\$ 1,203,000	\$ -	\$ 500,000	-58.4%	\$ (703,000)
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ -</b>	<b>\$ 1,203,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	-58.4%	\$ (703,000)
<b>TOTAL FUND REVENUE</b>	<b>\$ 860,091</b>	<b>\$ 2,096,750</b>	<b>\$ 955,623</b>	<b>\$ 1,578,340</b>	-24.7%	\$ (518,410)
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
56-40-720 IMPACT FEE	\$ 4,000	\$ -	\$ 12,181	\$ 28,420	100.0%	\$ 28,420
56-40-783 WRF UPGRADE PROJECT	\$ -	\$ 1,800,000	\$ 233,472	\$ 1,091,920	-39.3%	\$ (708,080)
56-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 116,419	\$ 138,000	\$ 112,608	\$ 138,000	0.0%	\$ -
56-40-850 DEPRECIATION	\$ 888,388	\$ -	\$ -	\$ -	0.0%	\$ -
56-40-860 DEBT SERVICE INTEREST	\$ 135,066	\$ -	\$ 119,970	\$ 120,000	100.0%	\$ 120,000
56-40-900 TRANSFER TO OTHER FUNDS	\$ 158,750	\$ 158,750	\$ 119,063	\$ 200,000	26.0%	\$ 41,250
56-90-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,302,624</b>	<b>\$ 2,096,750</b>	<b>\$ 597,294</b>	<b>\$ 1,578,340</b>	-24.7%	\$ (518,410)
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 1,302,624</b>	<b>\$ 2,096,750</b>	<b>\$ 597,294</b>	<b>\$ 1,578,340</b>	-24.7%	\$ (518,410)

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>NET REVENUE OVER EXPENDITURES</b>		\$ (442,533)	\$ -	\$ 358,329	\$ -	0.0%	\$ -
<b>PARK - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
57-38-150	CONTRIBUTIONS FROM BEGINNING BAL	\$ -	\$ 323,660	\$ -	\$ 486,000	50.2%	\$ 162,340
57-38-300	UT CO PARK/REC GRANT	\$ 5,582	\$ -	\$ 5,656	\$ 5,800	100.0%	\$ 5,800
57-38-800	IMPACT FEES	\$ 628,753	\$ 763,400	\$ 769,266	\$ 916,080	20.0%	\$ 152,680
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 634,335</b>	<b>\$ 1,087,060</b>	<b>\$ 774,922</b>	<b>\$ 1,407,880</b>	29.5%	<b>\$ 320,820</b>
<b>TOTAL FUND REVENUE</b>		<b>\$ 634,335</b>	<b>\$ 1,087,060</b>	<b>\$ 774,922</b>	<b>\$ 1,407,880</b>	29.5%	<b>\$ 320,820</b>
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
57-40-125	RODEO GROUND LIGHTS	\$ 130,864	\$ -	\$ 3,529	\$ -	0.0%	\$ -
57-40-300	UT CO PARK/REC GRANT	\$ 6,850	\$ -	\$ 6,714	\$ 5,800	100.0%	\$ 5,800
57-40-415	RECREATION CENTER/PW BLDG REMODEL	\$ 682,820	\$ 50,000	\$ 81,394	\$ 50,000	0.0%	\$ -
57-40-510	SOCCER PARK	\$ 30,948	\$ 900,000	\$ 109,829	\$ 1,182,880	31.4%	\$ 282,880
57-40-NEW (511)	CENNTENIAL PARK BASKETBALL COURT	\$ -	\$ -	\$ -	\$ 69,200	100.0%	\$ 69,200
57-40-720	IMPACT FEE	\$ 16,345	\$ 137,060	\$ 9,123	\$ 100,000	-27.0%	\$ (37,060)
57-40-900	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 867,826</b>	<b>\$ 1,087,060</b>	<b>\$ 210,588</b>	<b>\$ 1,407,880</b>	29.5%	<b>\$ 320,820</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 867,826</b>	<b>\$ 1,087,060</b>	<b>\$ 210,588</b>	<b>\$ 1,407,880</b>	29.5%	<b>\$ 320,820</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ (233,492)</b>	<b>\$ -</b>	<b>\$ 564,334</b>	<b>\$ -</b>	0.0%	<b>\$ -</b>

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>PUBLIC SAFETY - IMPACT FEE FUND</b>						
<b>REVENUES:</b>						
<u>MISCELLANEOUS REVENUE</u>						
58-38-150 CONTRIBUTION FROM FUND BALANCE				\$ -	0.0%	\$ -
58-38-800 IMPACT FEES	\$ 76,898	\$ 84,080	\$ 79,816	\$ 100,896	20.0%	\$ 16,816
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 76,898</b>	<b>\$ 84,080</b>	<b>\$ 79,816</b>	<b>\$ 100,896</b>	20.0%	\$ 16,816
<b>TOTAL FUND REVENUE</b>	<b>\$ 76,898</b>	<b>\$ 84,080</b>	<b>\$ 79,816</b>	<b>\$ 100,896</b>	20.0%	\$ 16,816
<b>EXPENDITURES:</b>						
<u>EXPENDITURES</u>						
58-40-720 IMPACT FEE	\$ -	\$ 79,080	\$ -	\$ 65,896	-16.7%	\$ (13,184)
58-40-730 CAPITAL FACILITY PLAN UPDATE	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	\$ -
58-40-731 (NEW) FIRE DISTRICT STUDY	\$ -	\$ -	\$ -	\$ 30,000	100.0%	\$ 30,000
58-40-900 TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
58-40-760 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 84,080</b>	<b>\$ -</b>	<b>\$ 100,896</b>	20.0%	\$ 16,816
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 84,080</b>	<b>\$ -</b>	<b>\$ 100,896</b>	20.0%	\$ 16,816
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ 76,898</b>	<b>\$ -</b>	<b>\$ 79,816</b>	<b>\$ -</b>	0.0%	\$ -
<b>TRANSPORTATION - IMPACT FEE FUND</b>						
<b>REVENUES:</b>						
<u>MISCELLANEOUS REVENUE</u>						

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
59-38-800	IMPACT FEES	\$ 149,013	\$ 128,600	\$ 122,965	\$ 154,320	20.0%	\$ 25,720
59-39-NEW (200)	CONTRIBUTION FROM FUND BALANCE				\$ 3,079	100.0%	\$ 3,079
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 149,013</b>	<b>\$ 128,600</b>	<b>\$ 122,965</b>	<b>\$ 157,399</b>	22.4%	\$ 28,799
<b>TOTAL FUND REVENUE</b>		<b>\$ 149,013</b>	<b>\$ 128,600</b>	<b>\$ 122,965</b>	<b>\$ 157,399</b>	22.4%	\$ 28,799
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
59-39-NEW (310)	TRANSFERS TO ROAD CAPTITAL PROJECT FUND				\$ 100,000	100.0%	\$ 100,000
59-40-720	IMPACT FEE EXPENSES	\$ 5,000	\$ 38,600	\$ -	\$ 25,720	-33.4%	\$ (12,880)
59-40-730	CAPITAL FACILITY PLAN UPDATE	\$ -	\$ 40,000	\$ 1,376	\$ 31,679	-20.8%	\$ (8,321)
59-40-731	ROAD FEE STUDY	\$ -	\$ 50,000	\$ -	\$ -	-100.0%	\$ (50,000)
59-40-740	REPAYMENT OF LOAN FROM GF	\$ 114,117		\$ -	\$ -	0.0%	\$ -
59-40-750	DESIGN OF SUMMIT RIDGE 2ND ACCESS	\$ 10,203	\$ -	\$ -	\$ -	0.0%	\$ -
59-40-900	CONTRIBUTION TO FUND BALANCE		\$ -		\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 119,117</b>	<b>\$ 128,600</b>	<b>\$ 1,376</b>	<b>\$ 157,399</b>	22.4%	\$ 28,799
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 119,117</b>	<b>\$ 128,600</b>	<b>\$ 1,376</b>	<b>\$ 157,399</b>	22.4%	\$ 28,799
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 29,896</b>	<b>\$ -</b>	<b>\$ 121,589</b>	<b>\$ 0</b>	0.0%	\$ 0
<b>PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND</b>							
<b>REVENUES:</b>							
<b>MISCELLANEOUS REVENUE</b>							
60-34-000	TRANS FROM P.I.	\$ 220,000	\$ 220,000	\$ 165,000	\$ 220,000	0.0%	\$ -
60-38-800	IMPACT FEES	\$ 365,013	\$ 580,000	\$ 355,905	\$ 600,000	3.4%	\$ 20,000
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 365,013</b>	<b>\$ 800,000</b>	<b>\$ 520,905</b>	<b>\$ 820,000</b>	2.5%	\$ 20,000

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>CONTRIBUTIONS AND TRANSFERS</b>						
60-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ 100,000	\$ -	\$ 185,000	85.0%	\$ 85,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 100,000	\$ -	\$ 185,000	85.0%	\$ 85,000
<b>TOTAL FUND REVENUE</b>	<b>\$ 365,013</b>	<b>\$ 900,000</b>	<b>\$ 520,905</b>	<b>\$ 1,005,000</b>	11.7%	\$ 105,000
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
60-40-300 PRESSURIZED IRRIGATION PAYMENT	\$ -	\$ 403,000	\$ -	\$ 413,580	2.6%	\$ 10,580
60-40-655 1/2 BOOSTER/TANK DEBT SERVICE	\$ -	\$ 22,176	\$ -	\$ 46,455	109.5%	\$ 24,279
60-40-720 IMPACT FEE	\$ 1,776	\$ 4,220	\$ 1,144	\$ 24,361	477.3%	\$ 20,141
60-40-730 CAPITAL FACILITY PLAN UPDATES	\$ -	\$ 60,000	\$ -	\$ 60,000	0.0%	\$ -
60-40-800 SUMMIT RIDGE REIMBURSEMENT	\$ 173,336	\$ 212,060	\$ 156,740	\$ 212,060	0.0%	\$ -
60-40-820 DEBT SERVICE - INTEREST	\$ 110,112	\$ 98,545	\$ 110,648	\$ 98,545	0.0%	\$ 0
60-40-850 DEPRECIATION	\$ 261,736	\$ -	\$ -	\$ -	0.0%	\$ -
60-40-915 TRANSFER TO CAPITAL PROJECTS FUND	\$ -	\$ 100,000	\$ 75,000	\$ 150,000	50.0%	\$ 50,000
60-90-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 546,960	\$ 900,000	\$ 343,532	\$ 1,005,000	11.7%	\$ 105,000
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 546,960</b>	<b>\$ 900,000</b>	<b>\$ 343,532</b>	<b>\$ 1,005,000</b>	11.7%	\$ 105,000
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (181,947)</b>	<b>\$ -</b>	<b>\$ 177,374</b>	<b>\$ 0</b>	0.0%	\$ 0
<b>RECREATION - SPECIAL REVENUE FUND</b>						
<b>REVENUES:</b>						
<b>INTERGOVERNMENTAL REVENUE</b>						
61-33-100 CELL TOWER LEASE REVENUE	\$ 49,861	\$ 50,000	\$ 47,982	\$ 50,000	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
61-33-300	DONATIONS	\$ 12,020	\$ -	\$ 9,492	\$ 10,000	100.0%	\$ 10,000
TOTAL INTERGOVERNMENTAL REVENUE		\$ 61,881	\$ 50,000	\$ 57,474	\$ 60,000	20.0%	\$ 10,000
<b>CHARGES FOR SERVICES</b>							
61-34-150	PARK RENTAL REVENUE	\$ 2,076	\$ 1,500	\$ 1,544	\$ 2,000	33.3%	\$ 500
61-34-235	UNIFORMS	\$ 10,546	\$ -	\$ 2,022	\$ -	0.0%	\$ -
61-34-300	BASEBALL REVENUE	\$ 7,588	\$ 11,500	\$ 13,121	\$ 14,000	21.7%	\$ 2,500
61-34-310	SOFTBALL REVENUE	\$ 2,384	\$ 5,000	\$ 5,382	\$ 6,000	20.0%	\$ 1,000
61-34-320	TEEBALL REVENUE	\$ 4,429	\$ 5,500	\$ 4,095	\$ 5,300	-3.6%	\$ (200)
61-34-400	TUMBLING/GYMNASTICS	\$ 24,030	\$ 25,000	\$ 17,528	\$ 23,500	-6.0%	\$ (1,500)
61-34-410	KIDS CAMPS/EVENTS	\$ 2,465	\$ 4,000	\$ 1,489	\$ 2,500	-37.5%	\$ (1,500)
61-34-450	VOLLEYBALL	\$ 4,718	\$ 4,500	\$ 4,735	\$ 4,700	4.4%	\$ 200
61-34-470	KARATE	\$ 25,584	\$ 25,000	\$ 19,514	\$ 25,000	0.0%	\$ -
61-34-500	FOOTBALL REGISTRATION	\$ 8,036	\$ 5,500	\$ 6,698	\$ 7,000	27.3%	\$ 1,500
61-34-600	ADULT SPORTS	\$ 4,505	\$ 5,000	\$ 6,018	\$ 6,000	20.0%	\$ 1,000
61-34-650	WRESTLING	\$ 2,705	\$ 2,500	\$ 2,797	\$ 2,750	10.0%	\$ 250
61-34-660	JR JAZZ	\$ 15,706	\$ 14,500	\$ 17,937	\$ 18,000	24.1%	\$ 3,500
61-34-680	GOLF TOURNAMENTS	\$ 994	\$ -	\$ 906	\$ 2,000	100.0%	\$ 1,000
61-34-700	SOCCER REGISTRATION	\$ 16,914	\$ 14,500	\$ 2,038	\$ 16,000	10.3%	\$ 1,500
61-34-750	TENNIS	\$ 166	\$ -	\$ -	\$ -	0.0%	\$ -
61-34-800	AEROBICS	\$ 3,002	\$ 2,200	\$ 2,913	\$ 4,000	81.8%	\$ 1,800
61-34-830	URBAN FISHING CLASSES	\$ 1,276	\$ 1,000	\$ 240	\$ 600	-40.0%	\$ (400)
61-38-200	RECREATION CENTER DONATIONS	\$ -	\$ -	\$ 25	\$ -	0.0%	\$ -
61-38-210	SCHOLARSHIP FUNDRAISING	\$ 48	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CHARGES FOR SERVICES		\$ 137,172	\$ 128,200	\$ 109,003	\$ 139,350	8.7%	\$ 11,150
			\$ -				
<b>CONTRIBUTIONS AND TRANSFERS</b>							
61-39-100	TRANSFER FROM GENERAL FUND	\$ 46,000	\$ 50,500	\$ 37,875	\$ 250,000	395.0%	\$ 199,500
61-39-300	CONTRIBUTION FROM SURPLUS	\$ -	\$ 15,400	\$ -	\$ -	-100.0%	\$ (15,400)
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 46,000	\$ 65,900	\$ 37,875	\$ 250,000	279.4%	\$ 184,100

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>TOTAL FUND REVENUE</b>		\$ 245,053	\$ 244,100	\$ 204,352	\$ 449,350	84.1%	\$ 205,250
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
61-40-110	SALARIES & WAGES	\$ 85,253	\$ 67,586	\$ 58,003	\$ 155,287	129.8%	\$ 87,701
61-40-120	SALARIES & WAGES (PART TIME)	\$ 59,228	\$ 77,908	\$ 57,528	\$ 123,950	59.1%	\$ 46,042
61-40-130	EMPLOYEE BENEFITS	\$ 60,349	\$ 51,129	\$ 46,100	\$ 106,465	108.2%	\$ 55,336
61-40-140	OVERTIME	\$ 59	\$ -	\$ 1,034	\$ -	0.0%	\$ -
61-40-145	REGISTRATION SOFTWARE	\$ 48	\$ 150	\$ 48	\$ 5,532	3588.0%	\$ 5,382
61-40-146	SPONSORSHIP/DONATION EXPENSE	\$ 2,627	\$ -	\$ -	\$ -	0.0%	\$ -
61-40-210	BOOKS, SUBSCRIPT, MEMBERSHIPS	\$ 1,200	\$ 1,000	\$ 250	\$ 1,000	0.0%	\$ -
61-40-230	EDUCATION, TRAINING & TRAVEL	\$ 2,441	\$ 1,500	\$ 1,656	\$ 10,829	621.9%	\$ 9,329
61-40-235	UNIFORMS	\$ 2,414	\$ 2,200	\$ -	\$ -	-100.0%	\$ (2,200)
61-40-240	BASEBALL SUPPLIES	\$ 6,351	\$ 6,000	\$ 88	\$ 6,000	0.0%	\$ -
61-40-241	SOFTBALL SUPPLIES	\$ 2,629	\$ 1,500	\$ 387	\$ 2,500	66.7%	\$ 1,000
61-40-242	TEEBALL SUPPLIES	\$ 1,484	\$ 1,350	\$ 60	\$ 1,500	11.1%	\$ 150
61-40-250	EQUIPMENT MAINTENANCE	\$ 59	\$ 500	\$ 32	\$ 500	0.0%	\$ -
61-40-260	FUEL	\$ 959	\$ 800	\$ 640	\$ 1,250	56.3%	\$ 450
61-40-280	TELEPHONE	\$ 1,080	\$ 1,080	\$ 900	\$ 1,620	50.0%	\$ 540
61-40-335	MISC SUPPLIES	\$ 43	\$ 797	\$ 432	\$ 617	-22.6%	\$ (180)
61-40-400	TUMBLING/GYMNASTICS	\$ 591	\$ 1,000	\$ 1,876	\$ 1,000	0.0%	\$ -
61-40-410	KIDS CAMPS/EVENTS	\$ 595	\$ 1,500	\$ -	\$ 1,000	-33.3%	\$ (500)
61-40-450	YOUTH VOLLEYBALL	\$ 575	\$ 600	\$ 1,042	\$ 1,000	66.7%	\$ 400
61-40-470	KARATE	\$ 4,211	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	\$ -
61-40-610	SOCCER EXPENSE	\$ 2,161	\$ 2,100	\$ 2,621	\$ 3,000	42.9%	\$ 900
61-40-630	FLAG FOOTBALL EXPENSE	\$ 594	\$ 750	\$ 2,022	\$ 1,500	100.0%	\$ 750
61-40-650	WRESTLING	\$ 795	\$ 300	\$ 737	\$ 750	150.0%	\$ 450
61-40-660	JR. JAZZ	\$ 4,998	\$ 4,500	\$ 1,866	\$ 6,000	33.3%	\$ 1,500
61-40-670	ADULT SPORTS	\$ 1,441	\$ 1,750	\$ 1,778	\$ 2,000	14.3%	\$ 250
61-40-680	GOLF TOURNAMENTS	\$ 830	\$ 1,000	\$ 1,596	\$ 1,500	50.0%	\$ 500

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
61-40-700	FUTURE PROGRAMS	\$ 1,025	\$ -	\$ -	\$ 1,000	100.0%	\$ 1,000
61-40-740	CAPITAL VEHICLE & EQUIPMENT	\$ (3,158)	\$ 15,400	\$ 5,213	\$ 12,000	-22.1%	\$ (3,400)
61-40-800	AEROBICS	\$ -	\$ 250	\$ 252	\$ 250	0.0%	\$ -
61-40-825	URBAN FISHING	\$ 301	\$ 450	\$ -	\$ 300	-33.3%	\$ (150)
61-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 241,180</b>	<b>\$ 244,100</b>	<b>\$ 190,361</b>	<b>\$ 449,350</b>	<b>84.1%</b>	<b>\$ 205,250</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 241,180</b>	<b>\$ 244,100</b>	<b>\$ 190,361</b>	<b>\$ 449,350</b>	<b>84.1%</b>	<b>\$ 205,250</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 3,873</b>	<b>\$ -</b>	<b>\$ 13,991</b>	<b>\$ 0</b>	<b>0.0%</b>	<b>\$ 0</b>
<b>SANTAQUIN DAYS - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>CHARGES FOR SERVICES</b>							
62-34-100	EASTER EGG EVENT REVENUE	\$ 99	\$ -	\$ 20	\$ -	0.0%	\$ -
62-34-205	RODEO REVENUE	\$ 25,132	\$ 25,000	\$ 38,113	\$ 30,000	20.0%	\$ 5,000
62-34-206	BUCK-A-ROO	\$ 6,824	\$ 6,000	\$ 9,576	\$ 9,000	50.0%	\$ 3,000
62-34-207	HORSE SHOE REVENUE	\$ 257	\$ 500	\$ 198	\$ 500	0.0%	\$ -
62-34-230	HOME RUN DERBY	\$ 480	\$ 500	\$ 376	\$ 500	0.0%	\$ -
62-34-235	ATV POKER RUN	\$ (1)	\$ -	\$ -	\$ -	0.0%	\$ -
62-34-248	BOOTH RENTAL	\$ 4,135	\$ 3,000	\$ 1,030	\$ 3,500	16.7%	\$ 500
62-34-250	PARADE REVENUE	\$ 503	\$ 300	\$ 208	\$ 400	33.3%	\$ 100
62-34-256	BABY CONTEST	\$ 193	\$ -	\$ -	\$ -	0.0%	\$ -
62-34-258	SANTAQUIN DAYS MISCELLANEOUS	\$ 212	\$ 150	\$ 105	\$ 150	0.0%	\$ -
62-34-259	MOUNTAIN BIKE RACE	\$ -	\$ -	\$ 698	\$ 700	100.0%	\$ 700
62-34-262	ART SHOW REVENUE	\$ -	\$ 50	\$ 46	\$ 50	0.0%	\$ -
62-34-263	HIPNO HICK	\$ -	\$ 300	\$ 38	\$ 300	0.0%	\$ -
62-34-400	LITTLE MISS	\$ -	\$ -	\$ 35	\$ -	0.0%	\$ -
62-34-500	CONCERT - SUMMER SERIES	\$ 47,592	\$ 100,000	\$ 35	\$ -	-100.0%	\$ (100,000)



# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
TOTAL CHARGES FOR SERVICES	\$ 85,426	\$ 135,800	\$ 50,476	\$ 45,100	-66.8%	\$ (90,700)
<b>MISCELLANEOUS REVENUE</b>						
62-38-300 FUND RAISER/DRAWING	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
62-38-900 DONATIONS	\$ 47,391	\$ 38,000	\$ 22,241	\$ 50,000	31.6%	\$ 12,000
TOTAL MISCELLANEOUS REVENUE	\$ 47,391	\$ 38,000	\$ 22,241	\$ 50,000	31.6%	\$ 12,000
<b>CONTRIBUTIONS AND TRANSFERS</b>						
62-39-100 TRANSFER FROM GENERAL FUND	\$ 41,000	\$ 3,000	\$ 2,250	\$ 60,600	1920.0%	\$ 57,600
62-39-300 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 41,000	\$ 3,000	\$ 2,250	\$ 60,600	1920.0%	\$ 57,600
<b>TOTAL FUND REVENUE</b>	<b>\$ 173,817</b>	<b>\$ 176,800</b>	<b>\$ 74,967</b>	<b>\$ 155,700</b>	<b>-11.9%</b>	<b>\$ (21,100)</b>
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
62-40-110 SALARY FT		\$ -	\$ -	\$ 15,651	100.0%	\$ 15,651
62-40-120 SALARY PT		\$ -	\$ -	\$ 30,142	100.0%	\$ 30,142
62-40-130 BENEFITS		\$ -	\$ -	\$ 12,458	100.0%	\$ 12,458
62-40-206 BUCK-A-ROO	\$ 12,996	\$ 5,500	\$ 7,021	\$ 12,000	118.2%	\$ 6,500
62-40-207 RODEO QUEEN CONTEST	\$ 1,189	\$ 750	\$ 178	\$ 1,200	60.0%	\$ 450
62-40-208 QUILT SHOW			\$ 205	\$ -	0.0%	\$ -
62-40-240 SUPPLIES	\$ -	\$ 250	\$ -	\$ -	-100.0%	\$ (250)
62-40-245 MISC	\$ 1,168	\$ 1,235	\$ 975	\$ 1,500	21.5%	\$ 265
62-40-260 RODEO EXPENSE	\$ 34,659	\$ 30,000	\$ 38,756	\$ 40,000	33.3%	\$ 10,000
62-40-261 HORSE SHOE CONTEST	\$ 359	\$ 400	\$ 464	\$ 400	0.0%	\$ -
62-40-270 PERMITS	\$ -	\$ 200	\$ 200	\$ 200	0.0%	\$ -
62-40-305 CONCERT IN THE PARK	\$ 88,716	\$ 100,000	\$ 4,697	\$ -	-100.0%	\$ (100,000)
62-40-312 HOME RUN DERBY	\$ 403	\$ 500	\$ 1,003	\$ 1,000	100.0%	\$ 500
62-40-314 PIANO PROGRAM	\$ -	\$ 50	\$ -	\$ -	-100.0%	\$ (50)

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
62-40-319	TALENT SHOW	\$ -	\$ 150	\$ -	\$ -	-100.0%	\$ (150)
62-40-320	ACTIVITIES IN THE PARK	\$ 200	\$ 650	\$ 1,385	\$ 1,100	69.2%	\$ 450
62-40-321	ART SHOW	\$ -	\$ 50	\$ -	\$ 250	400.0%	\$ 200
62-40-335	FIREWORKS	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.0%	\$ -
62-40-338	PARADE EXPENSE	\$ 713	\$ 500	\$ 1,078	\$ 748	49.6%	\$ 248
62-40-339	CHILDRENS PARADE	\$ 48	\$ 200	\$ -	\$ 200	0.0%	\$ -
62-40-480	MOVIE IN THE PARK	\$ -	\$ 565	\$ 1,155	\$ 650	15.0%	\$ 85
62-40-483	SPONSORS	\$ 126	\$ 1,500	\$ 1,305	\$ 1,500	0.0%	\$ -
62-40-490	FAMILY NIGHT EXPENSES	\$ 2,630	\$ 3,000	\$ 5,202	\$ 5,400	80.0%	\$ 2,400
62-40-610	SANTAQUIN DAYS AD BOOKLET	\$ 21,345	\$ 21,500	\$ 23,074	\$ 21,500	0.0%	\$ -
62-40-800	EASTER EGG EVENT EXPENSE	\$ 667	\$ 1,800	\$ -	\$ 1,800	0.0%	\$ -
62-40-900	CONCERT - SUMMER SERIES	\$ 500	\$ -	\$ 44	\$ -	0.0%	\$ -
62-90-110	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 173,720</b>	<b>\$ 176,800</b>	<b>\$ 94,742</b>	<b>\$ 155,700</b>	-11.9%	\$ (21,100)
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 173,720</b>	<b>\$ 176,800</b>	<b>\$ 94,742</b>	<b>\$ 155,700</b>	-11.9%	\$ (21,100)
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 97</b>	<b>\$ -</b>	<b>\$ (19,775)</b>	<b>\$ 0</b>	0.0%	\$ 0
<b>CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b><u>INTERGOVERNMENTAL REVENUE</u></b>							
63-33-200	OTHER DONATIONS	\$ 60	\$ -	\$ 315	\$ -	0.0%	\$ -
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 315</b>	<b>\$ -</b>	0.0%	\$ -
<b><u>CONTRIBUTIONS AND TRANSFERS</u></b>							
63-38-900	MISCELLANEOUS	\$ 1,000	\$ -	\$ -	\$ -	0.0%	\$ -
63-39-100	TRANSFER FROM GENERAL FUND	\$ 10,100	\$ 10,000	\$ 7,500	\$ 22,500	125.0%	\$ 12,500
63-39-300	CONTRIBUTION FROM SURPLUS	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 11,100	\$ 10,000	\$ 7,500	\$ 22,500	125.0%	\$ 12,500
<b>TOTAL FUND REVENUE</b>	<b>\$ 11,160</b>	<b>\$ 10,000</b>	<b>\$ 7,815</b>	<b>\$ 22,500</b>	125.0%	\$ 12,500
<b>EXPENDITURES:</b>						
<b><u>EXPENDITURES</u></b>						
63-40-120 SALARIES & WAGES (PART TIME)	\$ 8,968	\$ 8,719	\$ 4,643	\$ 16,425	88.4%	\$ 7,705
63-40-130 EMPLOYEE BENEFITS	\$ 702	\$ 685	\$ 365	\$ 5,324	676.7%	\$ 4,639
63-40-240 SUPPLIES	\$ 669	\$ 595	\$ 296	\$ 751	26.2%	\$ 156
63-40-310 PROFESSIONAL & TECHNICAL SVCS	\$ 1,002	\$ -	\$ 502	\$ -	0.0%	\$ -
63-90-150 CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,341</b>	<b>\$ 10,000</b>	<b>\$ 5,806</b>	<b>\$ 22,500</b>	125.0%	\$ 12,500
<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 11,341</b>	<b>\$ 10,000</b>	<b>\$ 5,806</b>	<b>\$ 22,500</b>	125.0%	\$ 12,500
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (181)</b>	<b>\$ 0</b>	<b>\$ 2,009</b>	<b>\$ 0</b>	23.7%	\$ 0
<b>ROYALTY - SPECIAL REVENUE FUND</b>						
<b>REVENUES:</b>						
<b><u>REVENUE:</u></b>						
64-38-800 QUEEN FUNDRAISING REVENUE	\$ 4,320	\$ 2,000	\$ -	\$ 1,500	-25.0%	\$ (500)
64-38-900 DONATIONS			\$ 839	\$ 900	100.0%	\$ 900
64-38-950 PAGEANT TICKET SALES	\$ 2,195	\$ 1,400	\$ 1,890	\$ 1,400	0.0%	\$ -
64-38-960 LITTLE MISS REVENUE	\$ 1,856	\$ 1,000	\$ 1,984	\$ 1,000	0.0%	\$ -
64-39-100 TRANSFER FROM GENERAL FUND	\$ 8,300	\$ 8,300	\$ 6,225	\$ 8,300	0.0%	\$ -
64-39-150 CONTRIBUTION FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 16,671</b>	<b>\$ 12,700</b>	<b>\$ 10,939</b>	<b>\$ 13,100</b>	3.1%	\$ 400

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
64-40-100	FLOAT EXPENSES	\$ 1,406	\$ 1,000	\$ 396	\$ 1,000	0.0%	\$ -
64-40-200	PAGEANT EXPENSES	\$ 2,515	\$ 1,700	\$ 992	\$ 2,750	61.8%	\$ 1,050
60-40-300	MISS SANTAQUIN SCHOLARSHIP	\$ 8,130	\$ 6,100	\$ 2,524	\$ 6,100	0.0%	\$ -
60-40-500	OTHER	\$ 350	\$ 1,190	\$ -	\$ 500	-58.0%	\$ (690)
60-40-600	QUEEN FUND RAISING EXPENSE	\$ 2,015	\$ 500	\$ 496	\$ 500	0.0%	\$ -
60-40-700	LITTLE MISS EXPENSES	\$ 1,372	\$ 1,000	\$ 18	\$ 1,000	0.0%	\$ -
60-40-800	MISS UTAH ASSOC FEES	\$ 1,620	\$ 710	\$ -	\$ 750	5.6%	\$ 40
60-40-805	MISS UTAH PREP EXPENSES	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ -
60-40-900	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ 17,408	\$ 12,700	\$ 4,427	\$ 13,100	3.1%	\$ 400
<b>NET REVENUE OVER EXPENDITURES</b>		\$ (737)	\$ -	\$ 6,512	\$ -	0.0%	\$ -
<b>STORM DRAINAGE IMPACT FEE FUND (NEW)</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
65-38-100	INTEREST EARNINGS				\$ 200	100.0%	\$ 200
65-38-800	IMPACT FEE REVENUE				\$ 184,800	100.0%	\$ 184,800
65-39-100	CONTRIBUTION FROM FUND BALANCE				\$ -	0.0%	\$ -
65-39-100	TRANSFER FROM GENERAL FUND				\$ -	0.0%	\$ -
TOTAL REVENUE:		\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
<b>TOTAL FUND REVENUE</b>		\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
<b>EXPENDITURES:</b>							

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>EXPENDITURES</b>							
65-40-720	IMPACT FEE EXPENSE				\$ 185,000	100.0%	\$ 185,000
65-90-150	CONTRIBUTION TO FUND BALANCE				\$ -	0.0%	\$ -
65-40-900	TRANSFER TO OTHER FUNDS				\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
<b>NET REVENUE OVER EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>RAP TAX FUND (NEW)</b>							
<b>REVENUES:</b>							
<b>REVENUE:</b>							
66-38-100	INTEREST EARNINGS				\$ 200	100.0%	\$ 200
66-38-800	RAP TAX REVENUE				\$ 47,000	100.0%	\$ 47,000
66-39-100	CONTRIBUTION FROM FUND BALANCE				\$ -	0.0%	\$ -
66-39-100	TRANSFER FROM GENERAL FUND				\$ -	0.0%	\$ -
TOTAL REVENUE:		\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
<b>TOTAL FUND REVENUE</b>		\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
<b>EXPENDITURES:</b>							
<b>EXPENDITURES</b>							
66-40-720	RAP TAX EXPENSE				\$ 47,200	100.0%	\$ 47,200
66-40-900	TRANSFER TO OTHER FUNDS				\$ -	0.0%	\$ -
66-90-150	CONTRIBUTION TO FUND BALANCE				\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200

# Santaquin City

## 2019-2020 Final Budget

Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>NET REVENUE OVER EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>LIBRARY - SPECIAL REVENUE FUND</b>						
<b>REVENUES:</b>						
<b>TAXES</b>						
72-31-100 CURRENT PROPERTY TAXES	\$ 59,025	\$ 63,162	\$ 63,833	\$ 67,865	7.4%	\$ 4,703
<b>TOTAL TAXES</b>	<b>\$ 59,025</b>	<b>\$ 63,162</b>	<b>\$ 63,833</b>	<b>\$ 67,865</b>	7.4%	\$ 4,703
<b>MISCELLANEOUS REVENUE</b>						
72-38-200 OTHER GRANT REVENUE	\$ -	\$ 10,200	\$ 17,200	\$ 10,200	0.0%	\$ -
72-38-300 LIBRARY BOARD FUND RAISER	\$ 343	\$ 1,000	\$ 642	\$ 1,000	0.0%	\$ -
72-33-600 LIBRARY CLEF FUNDS	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,000	0.0%	\$ -
72-38-800 MISC.-FINES/COPIES/SALES/DONAT	\$ 4,722	\$ 5,000	\$ 2,710	\$ 5,000	0.0%	\$ -
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 9,065</b>	<b>\$ 20,200</b>	<b>\$ 24,921</b>	<b>\$ 20,200</b>	0.0%	\$ -
<b>CONTRIBUTIONS AND TRANSFERS</b>						
72-39-410 TRANSFER FROM GENERAL FUND	\$ 80,000	\$ 83,700	\$ 62,775	\$ 95,700	14.3%	\$ 12,000
72-39-990 CONTRIBUTION FROM FUND BALANCE	\$ -	\$ 1,731	\$ -	\$ -	-100.0%	\$ (1,731)
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>\$ 80,000</b>	<b>\$ 85,431</b>	<b>\$ 62,775</b>	<b>\$ 95,700</b>	12.0%	\$ 10,269
<b>TOTAL FUND REVENUE</b>	<b>\$ 148,090</b>	<b>\$ 168,793</b>	<b>\$ 151,529</b>	<b>\$ 183,765</b>	8.9%	\$ 14,972
<b>EXPENDITURES:</b>						
<b>EXPENDITURES</b>						
72-40-110 SALARIES AND WAGES	\$ 55,707	\$ 56,859	\$ 44,435	\$ 66,696	17.3%	\$ 9,837
72-40-120 SALARIE & WAGES (PART TIME)	\$ 45,422	\$ 53,750	\$ 40,217	\$ 57,244	6.5%	\$ 3,494
72-40-130 EMPLOYEE BENEFITS	\$ 29,205	\$ 25,984	\$ 20,157	\$ 25,984	0.0%	\$ -

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
72-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 11,282	\$ 11,000	\$ 9,201	\$ 11,000	0.0%	\$ -
72-40-230	EDUCATION, TRAINING & TRAVEL	\$ 974	\$ 1,000	\$ -	\$ 1,000	0.0%	\$ -
72-40-240	SUPPLIES	\$ 4,231	\$ 5,000	\$ 3,776	\$ 6,641	32.8%	\$ 1,641
72-40-600	LIBRARY-CLEF FUNDS	\$ 4,494	\$ 4,000	\$ 3,405	\$ 4,000	0.0%	\$ -
72-40-601	LSTA GRANT EXPENSES	\$ -	\$ -	\$ -	\$ 10,200	0.0%	\$ -
72-40-770	LIBRARY BOARD FUND RAISER	\$ 155	\$ 1,000	\$ 77	\$ 1,000	0.0%	\$ -
72-90-100	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 151,471</b>	<b>\$ 168,793</b>	<b>\$ 137,373</b>	<b>\$ 183,765</b>	8.9%	\$ 14,972
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 151,471</b>	<b>\$ 168,793</b>	<b>\$ 137,373</b>	<b>\$ 183,765</b>	8.9%	\$ 14,972
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ (3,381)</b>	<b>\$ -</b>	<b>\$ 14,156</b>	<b>\$ 0</b>	0.0%	\$ 0
<b>SENIOR CITIZENS - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<b>CHARGES FOR SERVICES</b>							
75-34-000	MEMBERSHIP DUES	\$ 330	\$ 400	\$ 372	\$ 400	0.0%	\$ -
75-34-300	MEALS	\$ 9,353	\$ 7,500	\$ 7,157	\$ 9,500	26.7%	\$ 2,000
75-34-400	MOUNTAINLAND ASSOC OF GOVTS	\$ 7,805	\$ 7,500	\$ 4,653	\$ 7,850	4.7%	\$ 350
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 17,488</b>	<b>\$ 15,400</b>	<b>\$ 12,181</b>	<b>\$ 17,750</b>	15.3%	\$ 2,350
<b>MISCELLANEOUS REVENUE</b>							
75-38-900	SUNDRY	\$ 1,020	\$ 800	\$ 620	\$ 800	0.0%	\$ -
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 1,020</b>	<b>\$ 800</b>	<b>\$ 620</b>	<b>\$ 800</b>	0.0%	\$ -
<b>CONTRIBUTIONS AND TRANSFERS</b>							
75-39-150	CONTRIBUTION FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
75-39-100	TRANSFER FROM GENERAL FUND	\$ 24,000	\$ 26,000	\$ 19,500	\$ 38,500	48.1%	\$ 12,500
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$ 24,000</b>	<b>\$ 26,000</b>	<b>\$ 19,500</b>	<b>\$ 38,500</b>	48.1%	\$ 12,500

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<b>TOTAL FUND REVENUE</b>		\$ 42,508	\$ 42,200	\$ 32,301	\$ 57,050	35.2%	\$ 14,850
<b>EXPENDITURES:</b>							
<u>EXPENDITURES</u>							
75-40-120	SALARIES & WAGES (PART TIME)	\$ 24,823	\$ 26,154	\$ 19,157	\$ 34,047	30.2%	\$ 7,893
75-40-130	EMPLOYEE BENEFITS	\$ 2,507	\$ 2,056	\$ 2,041	\$ 7,399	259.9%	\$ 5,343
75-40-200	EDUCATION, TRAVEL, TRAINING	\$ 23	\$ -	\$ 35	\$ -	0.0%	\$ -
75-40-210	MEMBERSHIPS	\$ 179	\$ 100	\$ 59	\$ 100	0.0%	\$ -
75-40-240	SUPPLIES	\$ 43	\$ 390	\$ -	\$ 504	29.2%	\$ 114
75-40-250	EQUIPMENT SUPPLIES & MAINT	\$ 295	\$ 500	\$ 250	\$ 500	0.0%	\$ -
75-40-300	BUILDINGS & GROUND MAINTENANCE	\$ -	\$ 500	\$ 125	\$ 500	0.0%	\$ -
75-40-480	FOOD	\$ 13,735	\$ 12,500	\$ 11,808	\$ 14,000	12.0%	\$ 1,500
75-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL EXPENDITURES</b>		\$ 41,605	\$ 42,200	\$ 33,475	\$ 57,050	35.2%	\$ 14,850
<b>TOTAL FUND EXPENDITURES</b>		\$ 41,605	\$ 42,200	\$ 33,475	\$ 57,050	35.2%	\$ 14,850
<b>NET REVENUE OVER EXPENDITURES</b>		\$ 903	\$ -	\$ (1,174)	\$ 0	0.0%	\$ 0
<b>FIRE DEPARTMENT - SPECIAL REVENUE FUND</b>							
<b>REVENUES:</b>							
<u>INTERGOVERNMENTAL REVENUE</u>							
76-33-405	EMT STATE GRANT	\$ 5,711	\$ 2,000	\$ 4,206	\$ 3,000	50.0%	\$ 1,000
76-33-450	FIRE STATE GRANT	\$ -	\$ 10,000	\$ -	\$ 11,500	15.0%	\$ 1,500
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		\$ 5,711	\$ 12,000	\$ 4,206	\$ 14,500	20.8%	\$ 2,500
<u>CHARGES FOR SERVICES</u>							



# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
76-34-000	EMS SERVICE (GOSHEN-GENOLA)	\$ 1,904	\$ 3,000	\$ 4,200	\$ 4,200	40.0%	\$ 1,200
76-34-270	COUNTY FIRE FEES	\$ 8,499	\$ 7,000	\$ 6,398	\$ 7,000	0.0%	\$ -
76-34-290	WILDLAND FIRE REVENUE	\$ 2,495	\$ -	\$ 262,231	\$ 10,000	100.0%	\$ 10,000
76-34-300	EMPG GRANT REVENUE	\$ 3,111	\$ 5,000	\$ 11,000	\$ 5,000	0.0%	\$ -
76-34-900	AMBULANCE FEES	\$ 203,331	\$ 194,000	\$ 134,178	\$ 190,000	-2.1%	\$ (4,000)
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 219,339</b>	<b>\$ 209,000</b>	<b>\$ 418,006</b>	<b>\$ 216,200</b>	<b>3.4%</b>	<b>\$ 7,200</b>
<b><u>MISCELLANEOUS REVENUE</u></b>							
76-38-900	MISC REVENUE	\$ 1,291	\$ 4,000	\$ 3,449	\$ 4,000	0.0%	\$ -
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 1,291</b>	<b>\$ 4,000</b>	<b>\$ 3,449</b>	<b>\$ 4,000</b>	<b>0.0%</b>	<b>\$ -</b>
<b><u>CONTRIBUTIONS AND TRANSFERS</u></b>							
76-36-150	CONTRIBUTION FROM FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
76-39-100	TRANSFER FROM GENERAL FUND	\$ 270,000	\$ 270,000	\$ 202,500	\$ 389,000	44.1%	\$ 119,000
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>		<b>\$ 270,000</b>	<b>\$ 270,000</b>	<b>\$ 202,500</b>	<b>\$ 389,000</b>	<b>44.1%</b>	<b>\$ 119,000</b>
<b>TOTAL FUND REVENUE</b>		<b>\$ 496,341</b>	<b>\$ 495,000</b>	<b>\$ 628,161</b>	<b>\$ 623,700</b>	<b>26.0%</b>	<b>\$ 128,700</b>
<b>EXPENDITURES:</b>							
<b><u>FIRE PROTECTION</u></b>							
76-57-120	SALARIES & WAGES (PART TIME)	\$ 260,365	\$ 306,740	\$ 305,389	\$ 402,954	31.4%	\$ 96,214
76-57-130	EMPLOYEE BENEFITS	\$ 34,712	\$ 36,073	\$ 39,982	\$ 48,032	33.2%	\$ 11,959
76-57-131	UNEMPLOYMENT EXPENSE	\$ 30	\$ -	\$ 34	\$ -	0.0%	\$ -
76-57-132	EMPLOYEE RECOGNITIONS	\$ -	\$ 3,500	\$ -	\$ 3,500	0.0%	\$ -
76-57-210	BOOKS, SUBSCRIPTIONS, MEMBER	\$ 27,826	\$ 3,000	\$ 8,448	\$ 3,000	0.0%	\$ -
76-57-211	EMS BILLING SERVICES EXPENSE	\$ -	\$ 18,000	\$ 8,614	\$ 18,000	0.0%	\$ -
76-57-230	FIRE - EDUCATION, TRAINING & TRAVEL	\$ 5,375	\$ 7,500	\$ 5,998	\$ 7,000	-6.7%	\$ (500)
76-57-235	EMS - EDUCATION, TRAINING & TRAVEL	\$ 9,307	\$ 10,000	\$ 5,039	\$ 9,000	-10.0%	\$ (1,000)
76-57-240	FIRE-SUPPLIES	\$ 23,553	\$ 17,500	\$ 16,563	\$ 17,500	0.0%	\$ -
76-57-242	EMS-SUPPLIES	\$ 27,371	\$ 24,000	\$ 33,924	\$ 36,000	50.0%	\$ 12,000

# Santaquin City

## 2019-2020 Final Budget

Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
76-57-244	UNIFORMS	\$ 4,927	\$ 4,000	\$ 7,511	\$ 4,614	15.3%	\$ 614
76-57-246	EMERGENCY MANAGEMENT	\$ 1,631	\$ 2,500	\$ 1,939	\$ 2,500	0.0%	\$ -
76-57-250	FIRE - EQUIPMENT MAINTENANCE	\$ 49,015	\$ 19,500	\$ 25,041	\$ 20,000	2.6%	\$ 500
76-57-260	FUEL	\$ 5,622	\$ 4,587	\$ 7,847	\$ 6,000	30.8%	\$ 1,413
76-57-280	TELEPHONE	\$ 1,194	\$ 1,400	\$ 782	\$ 1,200	-14.3%	\$ (200)
76-57-300	STATE MEDICAID ASSESSMENT	\$ 7,109	\$ 5,500	\$ 3,382	\$ 5,500	0.0%	\$ -
76-57-620	MEDICAL SERVICES (DRUG/SHOTS)	\$ 53	\$ 1,000	\$ 331	\$ 600	-40.0%	\$ (400)
76-57-700	WILDLAND EXPENDITURES	\$ 300	\$ 1,200	\$ 10,066	\$ 10,000	733.3%	\$ 8,800
76-57-702	WILDLAND PPE/GRANT	\$ 250	\$ 10,000	\$ 1,500	\$ 11,500	15.0%	\$ 1,500
76-57-705	EMPG GRANT EXPENSE	\$ -	\$ 5,000	\$ -	\$ 5,000	0.0%	\$ -
76-57-740	FIRE - CAPITAL-VEHICLES & EQUIPMENT	\$ -	\$ 12,000	\$ 11,898	\$ 5,000	-58.3%	\$ (7,000)
76-57-742	EMS - CAPITAL-VEHICLES & EQUIPMENT	\$ 5,506	\$ 2,000	\$ -	\$ 6,800	240.0%	\$ 4,800
76-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
<b>TOTAL FIRE PROTECTION</b>		<b>\$ 464,147</b>	<b>\$ 495,000</b>	<b>\$ 494,288</b>	<b>\$ 623,700</b>	26.0%	\$ 128,700
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 464,147</b>	<b>\$ 495,000</b>	<b>\$ 494,288</b>	<b>\$ 623,700</b>	26.0%	\$ 128,700
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 32,195</b>	<b>\$ -</b>	<b>\$ 133,873</b>	<b>\$ 0</b>	0.0%	\$ 0

## **RESOLUTION No. 06-03-2019**

### **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 18, 2019

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

## Development

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

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

Concept Review - \$400.00

### Subdivisions

Preliminary (up to 2 reviews)

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

Final (up to 2 reviews)

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

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

Lot Line Adjustment Review - \$150.00

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

Plat approval extension request - \$200.00

Condominium Plat Review - \$1,000

### Site Plan Review (two reviews)

Commercial & Industrial Development Applications

Site Plan Review - \$600.00

Multi Family Residential Site Plan Review - \$600.00

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

Modified Site Plan Review Fee - Varies (based on staff time spent & current hourly rates) Modified plans include built developments making alterations to site features requiring review by staff. Appeals Authority

Application - \$200.00

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

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

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

### Street Lights

#### General Fees

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

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

#### Local / Collector Streets

Lights - \$1,934.00 each

Installation - \$850.00 each

6/3 TC Wire – current market price

1½" Conduit– \$2.00 per ft

#### Arterial Streets

Lights - \$4,108.00 each

Basic installation - \$1,150.00

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

6/3 TC wire – current market price

1½" Conduit– \$2.00 per ft

Sweeps - \$250.00 each

Banner Arms - \$53.00

120-volt receptacle - \$35.00

Plant Hanger Rod - \$40.00

Flag Holder - \$52.00

Breakaway Hardware (UDOT Street) – \$450.00

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

Strong Box & installation - \$3,100.00

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

### Street Signage

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

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

Street or Stop Sign only - \$450.00 each

Oversized Street or Stop sign only - \$550.00 each

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

## Zoning

Rezoning Request - \$400.00

Agriculture Protection Request - \$300.00

Conditional Use Permit Request - \$175.00

Ordinance Text Change Request - \$400.00

Special Event Permit Request - \$25.00

Permanent Sign Permit – as per Building fees

Temporary Sign Permit - \$30.00

## Business Licenses

Initial Commercial License - \$75.00

Initial Home Occupation License - \$50.00

Temporary Business License - \$50.00

Annual Liquor License - \$100.00

Annual License Renewal Fee - \$35.00

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

Annual Hobby Kennel Fee - \$50.00

Annual Residential Kennel Fee - \$100.00

Annual Commercial Kennel Fee - \$250.00

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

## Building

Permit Tracking Fee - \$70.00

Building Permit & Inspection Fees – Determined by Structure

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

Plan Check Fee – 65% of building permit fee

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

Water Impact Fee<sup>19</sup>

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

1"	3.34	\$2,190.00
1 1/2"	6.66	\$4,366.00
2"	10.66	\$6,988.00
3"	21.34	\$13,990.00
4"	33.34	\$21,856.00
6"	66.66	\$43,699.00
8"	106.66	\$69,922.00

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

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

Sewer Impact Fee:

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

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

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

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

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

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

Public Safety Impact Fees

EMS/Fire

Single Family per Unit - \$326.25

Multi-Family per Unit - \$186.22

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

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

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

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

Police

Single Family per Unit - \$94.15

Multi-Family per Unit - \$52.93

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

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

Meter Fee (PI or Culinary Water)

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

1" service - \$400.00

1 1/2" service - \$670.00

2" service - \$770.00

Pressurized Irrigation Meter Install - \$250.00 per connection

Water Meter Install - \$200.00 per connection

Temporary Construction Water - \$50.00

Lot Identification Sign for new Construction - \$10.00

Installing or Removing Grade Ring - \$50.00

Demolition Permit Fee - \$35.00

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

### **Water for Construction**

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

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

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

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

0-2 Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

2-5 Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

5+ Years since Resurfacing

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

Per Square Foot

Winter Permit - Summer Permit Fee + \$500.00

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

Base Rate<sup>13</sup> - \$21.09 per month

0 – 4,000 gallons<sup>13</sup> - \$0.57 per thousand gallons

4,001 – 8,000 gallons<sup>13</sup> - \$0.86 per thousand gallons

8,001 – 12,000 gallons<sup>13</sup> - \$1.14 per thousand gallons

12,001 + gallons<sup>13</sup> - \$2.11 per thousand gallons

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

Base Rate<sup>13</sup> per month \$16.08 (1")

\$22.99 (1.5" or larger)

Usage Rate per 1,000 gallons<sup>13</sup> - \$.73 per thousand gallons

1 1/2" meter - \$650.00

2" meter - \$750.00

Separate MXU - \$170.00

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

Base Rate<sup>13</sup> - \$39.68 per month

Per 1000 gallons<sup>13</sup> - \$0.81 (based on actual usage)

### **Utilities**

Account Setup - \$25.00.

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

Past Due Tag - \$25.00

Disconnection/Lockout Service - \$150.00

Reconnection Fee - \$75.00

Addressing Services - \$0.70

Unpaid Utility Account Balances will be assessed 10% per month

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

Storm Drainage Monthly Rates<sup>13</sup> \$1.06

### **Waste Removal**

Monthly Rates<sup>13</sup> \$13.84 per container

Recycling Rates \$6.65 per container<sup>22</sup>

Non-Resident – Services provided by private contractor

Commercial – Services provided by private contractor

### **Landfill Rates**

Contractors Disposing of Construction Site Materials

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

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

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

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

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

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

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

Plot Sales

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

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

1/2 – Size or Infant Locations<sup>3</sup>

Resident - \$250.00  
 Non-Resident - \$500.00  
 ¼ – Size or Cremation Locations  
 Resident - \$200.00  
 Non-Resident - \$400.00  
**Opening and Closing Fees**  
 Resident  
 Single Depth - \$350.00  
 Double Depth 1<sup>st</sup> Burial - \$700.00  
 2<sup>nd</sup> Burial - \$350.00  
 Non-Resident  
 Single Depth - \$700.00  
 Double Depth - 1<sup>st</sup> Burial - \$1,400.00  
 2<sup>nd</sup> Burial - \$700.00  
 Infant<sup>3</sup>  
 Resident - \$200.00  
 Non-Resident - \$400.00  
 Cremation<sup>3</sup>  
 Resident - \$150.00  
 Non-Resident - \$300.00  
**Weekend, Holiday or After Hours in addition to the Opening and Closing Fees**  
 Full Size - \$200.00  
 Infant - \$100.00  
 Cremation - \$100.00  
**Disinterment<sup>2</sup>**  
 Resident - \$1,200.00 minimum  
 Infant - \$800.00 minimum  
 Cremation - \$400.00 minimum  
 Non-Resident - \$1,200.00 minimum  
 Infant - \$800.00 minimum  
 Cremation - \$400.00 minimum  
 Less than 8-hour notice - \$50.00 additional  
 Burial Right Transfers for residents - \$25.00  
 Burial Right Transfers s for non-resident - \$500.00 (if less than 10 years)  
 Duplicate Copy of Deed - \$25.00  
 Removal & Resetting of a Headstone to Accommodate an Opening or Closing - \$100.00  
 If Cemetery is not vacated by 4:00 pm an additional charge of \$50.00 will be charged

**Animal Licensing**

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

**Miscellaneous Fees**

Return Check Fee - Maximum allowed by law  
 Notary Fees  
 First Document - \$5.00  
 Each Additional Document - \$1.00  
 Checks for services must be made for the amount of purchase/fee only. No change will be given.  
 Cashier will not accept more the \$10.00 in change per transaction.

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

East Side Park Pavilion  
 Squash Head Park Pavilion  
 Residents - \$25.00 per day time slot  
 Non-Resident - \$50.00 per day time slot  
 (Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)

Sunset Trails Park Large Pavilion  
 Residents - \$30.00 per day time slot  
 Non-Resident - \$60.00 per day time slot  
 (Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)  
 Centennial Park<sup>6</sup>  
 Residents - \$50.00 per day time slot  
 Non-Resident - \$75.00 per day time slot  
 (Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)  
 Orchard Cove Park  
 Residents - \$50.00 per day time slot  
 Non-Resident - \$75.00 per day time slot  
 (Time slots are 7a.m. to 2 p.m. and 3 p.m. to 10 p.m. are day time slots)  
 Residents - Overnight time slot (10 p.m. to 7 a.m.)  
 \$100.00 per night includes up to 10 tents and/or trailer spaces  
 Non-Residents - Overnight time slot (10 p.m. to 7 a.m.)  
 \$150.00 per night includes up to 10 tents and/or trailer spaces  
 Arena<sup>9</sup>  
 Single Use  
 Commercial Use  
 All Day (7am to dark) - \$200.00  
 Refundable Security Deposit - \$200.00  
 Non Resident  
 All Day (7am to dark) - \$100.00  
 Refundable Security Deposit - \$100.00  
 Resident  
 Half Day (7am to 2pm or 3pm to dark) - \$25.00  
 All Day (7am to dark) - \$50.00  
 Refundable Security Deposit - \$100.00  
 Annual Use – includes 1 day per week during season  
 Half Day (7am to 2pm or 3pm to dark) - \$500.00  
 All Day (7am to dark) - \$750.00  
 Land Lease for cows - \$100 per season  
 Announcer Stand with sound - \$25.00  
 Grooming - \$25.00 per “work”  
 Lighting - \$25.00  
 Baseball/Softball Fields<sup>15</sup>  
 Field #1, #2, & #3 Baseball Fields  
 \$15.00 per hour, \$75.00 per day  
 Callaway Baseball Field  
 \$20.00 per hour, \$75.00 per day  
 \$20.00 additional per hour for lighting  
 Orchard Hills Softball Field  
 \$15.00 per hour, \$75.00 per day  
 City Center Soccer Field  
 \$10.00 per hour (min 2-hour rental)  
 \$50.00 per day  
 \$35.00 additional for field paint/prep  
 Refundable Security Deposit

**Police Department GRAMA Requests**

Research Fee - \$15.00/hour, minimum 1 hour  
 Copy of Report - \$5.00 initial report up to 5 pages  
 \$0.75 per page more than 5  
 Supplemental Report - \$5.00 additional charge  
 Accident Form<sup>7</sup> - \$10.00  
 Photographs - \$5.00 each photo  
 Tape Duplication - \$25.00/hour, minimum 1 hour

\$10.00 per VHS tape or DVD, client may provide own tape  
\$5.00 per cassette tape, client provides own tape  
\$10.00 per tape postage & handling

**Fingerprints**

Santaquin – No Charge  
Non-Residents - \$10.00 up to 2 cards

Utah Criminal History Reports - \$25.00 (Santaquin/Genola Residents only)

**Junk Permits**

Santaquin – No Charge  
Non-Residents - Service no longer available

Contract Services - \$70.00 per Officer/per hour  
Driving Privilege Verification - \$25.00

**Copies**

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

**Fire/EMS Department**

**Personnel:**

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

**Resources:**

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

**Permit Fees:**

Fireworks Sales/Display - \$60.00  
Fuel Storage Installation – Per Tank  
Above Ground \$50.00  
Below Ground \$250.00

Fuel Storage Tank Removal – Per Tank  
Above Ground \$50.00  
Below Ground \$250.00

LPG Installation Per Tank- \$60.00

Tents/Canopies (>400 sqft) –

Residential \$25.00  
Commercial \$60.00

Fire Flow Test (per hydrant) - \$25.00

Fire Report Copying - \$6.00 Per Sheet

Medical Gas Storage Installation/removal, fixed - \$50.00

Others Fees as adopted by IFC - \$50.00

Inspections/Plan Review Fees:

Special/Follow-up Inspections - \$50.00

Fire Sprinkler Systems Installation, New/Renovated –

10-100 Heads - \$100.00

101-200 Heads - \$150.00

201-300 Heads - \$200.00

>301 Heads \$250.00 plus .50 per sprinkler head

Commercial Cooking Fire Suppression System - \$100.00

Fire Alarm System Installation –

\$100 < 6,000 Sq Ft

\$150 > 6,000 Sq Ft

Paint Booth - \$100.00

Care Facilities Annual Inspections –

Exempt Child Care \$20.00

Daycare/Preschool - \$20.00

Care Center/Assisted living - \$50.00

Final Inspections, Commercial \$50.00

**GRAMA Requests**

Research/compilation Fee - \$40.00 per hour after the first 15 minutes

Copies - \$0.25 per black/white page

\$0.75 per color page

\$5.00 per Certified Copy

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

Special Events License - \$50.00

**Library**

Library Cards – Free for Residents  
\$40.00 non-residents

All Replacement Cards - \$2.00

Special Inter Library Loans per item - \$1.00

Fines - \$0.10 per day for over due books

\$1.00 per day for overdue DVD's or Kindle Devices

Fees for damage to media placed in the Drop Box \$5.00

Fees for damage to books and other materials will be assessed by Library Staff up to the replacement cost

Interlibrary Loan - \$3.00 + extra postage

Copies - \$0.10 per black/white page

\$0.20 per pre-printed page

\$0.50 per color page

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



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

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

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

B. Furthermore:

1. In addition to the fees listed above, every development within the City boundaries of Santaquin, Utah, shall pay an infrastructure inspection fee according to the following:

a. Subdivision Infrastructure. Prior to the construction of any infrastructure which is approved as a part of a subdivision and is located within the boundaries of the same subdivision, the developer shall provide the City with funds, in an amount equal to 4% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid in full by the developer prior to final approval of the infrastructure.

b. Off-Site and Other Infrastructure. Prior to the construction of any infrastructure which is: 1) approved as a part of a subdivision but which is not located within the boundaries of the subdivision; or 2) unrelated to an approved subdivision, the developer shall provide the City with funds, in an amount equal to 2% of the approved construction estimate for the necessary infrastructure improvements, as a means to defray the costs of inspection of said improvements. All such funds shall be non-refundable and paid in addition to any other bonding or surety requirements. Any shortcomings in the amount of the funds shall be paid in full by the developer prior to final approval of the infrastructure.

2. Bond or Escrow. The sub divider shall furnish a bond or escrow in the amount of one hundred twenty-five percent (125%) of improvement costs with the city recorder, prior to the beginning of any subdivision construction, to assure the proper installation and construction of all required improvements within two (2) years immediately following the approval of the subdivision plat by the city council. Release of such bond or escrow shall be made as per city code (11-11-3).

3. Payment of fees in full shall be the responsibility of the applicant. Payment of fees in full shall be required as a part of all application submittals, as stipulated herein. It shall be the responsibility of the applicant to submit the necessary materials in order to be eligible for review on an agenda of any City reviewing body. Placement on an agenda is not necessarily automatic and verification of the review of the application by the City is **strongly** encouraged.

C. In addition and notwithstanding the above schedule of fees, should the review and processing fees exceed those identified herein, the applicant shall pay **actual costs** as determined and documented by the City Recorder.

This resolution shall be come effective upon passage and shall repeal and supersede any and all resolutions dealing with the same subject.

Approved this 18<sup>th</sup> day of June, 2019.

---

Kirk Hunsaker, Mayor

ATTEST:

---

Susan B. Farnsworth, Recorder

## AMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	3571	3750	4000	4250	4500	4750	5000	5250
Estimated Growth Rate								
Population Estimate	<b>14000</b>	<b>15000</b>	<b>16000</b>	<b>17000</b>	<b>18000</b>	<b>19000</b>	<b>20000</b>	<b>21000</b>

<u>Long Term Debt</u>	<u>Date Due</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
1993A Sewer Bond	12/1	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000		
2011A-1 Sewer Revenue Bond	1/1	\$ 375,000	\$ 375,660	\$ 375,280	\$ 375,870	\$ 375,420	\$ 375,940	\$ 375,420	\$ 375,870
2011A-2 Sewer Revenue Bond	Monthly (\$10571)	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
2011B-1 Sewer Revenue Bond	1/1	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
2012 P.I. Revenue Bond	9/1 (Principal & Interest) 3/1 (Interest Only)	\$ 512,124	\$ 512,301	\$ 511,213	\$ 511,848	\$ 512,180	\$ 512,210	\$ 511,938	\$ 511,363
2015 Public Works Building	1/1 & 7/1 <i>*via Santaquin LBA</i>	\$ 186,697	\$ 186,652	\$ 186,440	\$ 186,062	\$ 186,516	\$ 186,763	\$ 186,800	\$ 186,629
2018 WA Booster Pump/Tank	1/1	\$ 92,910	\$ 93,240	\$ 93,040	\$ 92,820	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830
2018 PI Booster Pump/Tank Bond	1/1	\$ 92,910	\$ 93,240	\$ 93,040	\$ 92,820	\$ 93,080	\$ 92,810	\$ 111,520	\$ 111,830
2018 Road Bond	1/15 & 7/15	\$ 489,627	\$ 485,619	\$ 481,473	\$ 480,187	\$ 479,761	\$ 482,191	\$ 485,477	\$ 490,617
<b>Total Long Term Debt Payments</b>		<b>\$ 1,919,120</b>	<b>\$ 1,916,564</b>	<b>\$ 1,910,338</b>	<b>\$ 1,909,459</b>	<b>\$ 1,909,889</b>	<b>\$ 1,912,576</b>	<b>\$ 1,952,527</b>	<b>\$ 1,923,991</b>

<u>Reserve Payments</u>	<u>Date Due</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
WRF - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 38,494	\$ 38,494					
WRF - Repair & Replacement (\$192,470 over 10yr)		\$ 19,247	\$ 19,247	\$ 19,247					
WRF - Debt Service Reserve (\$133,836 over 10yr)		\$ 13,384	\$ 13,384	\$ 13,384					
WRF - Short Lived Asset Fund (Reserved but useable for repairs)		\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890	\$ 28,890
<b>Total Reserve Payments</b>		<b>\$ 100,015</b>	<b>\$ 100,015</b>	<b>\$ 100,015</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>

<u>Vehicles &amp; Equipment</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
2015 PIERCE SABER PUMPER FIRE TRUCK	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	
2015 (5) PIECE EQUIPMENT LEASE	\$ 7,228	\$ 3,614				
2016 (4) PIECE EQUIPMENT LEASE	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,372		
2018 SCBA ROTATION	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265
2019 (10) PIECE EQUIPMENT LEASE	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	
<b>Total Vehicles &amp; Equipment Payments</b>	<b>\$ 316,366</b>	<b>\$ 312,752</b>	<b>\$ 309,138</b>	<b>\$ 309,137</b>	<b>\$ 81,765</b>	<b>\$ 27,265</b>

<u>Per Capita Debt</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<b>Total Debt &amp; Reserve Payments</b>	<b>\$ 2,335,501</b>	<b>\$ 2,329,330</b>	<b>\$ 2,319,490</b>	<b>\$ 2,247,486</b>	<b>\$ 2,020,544</b>	<b>\$ 1,968,731</b>
Total Debt per citizen per mo	\$ 13.90	\$ 12.94	\$ 12.08	\$ 11.02	\$ 9.35	\$ 8.63
Total Debt per household per mo	\$ 54.50	\$ 51.76	\$ 48.32	\$ 44.07	\$ 37.42	\$ 34.54

5500	5750	6000	6250	6500	6750	7000	7250	7500	7750	8000	8250	8500	8750	9000	9250	9500	9750	10000
22000	23000	24000	25000	26000	27000	28000	29000	30000	31000	32000	33000	34000	35000	36000	37000	38000	39000	40000
<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
\$ 375,280	\$ 375,660	\$ 375,000	\$ 233,310															
\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852
\$ 9,000	\$ 9,000	\$ 9,000	\$ 151,000	\$ 384,580	\$ 384,810													
\$ 187,250	\$ 187,621	\$ 186,741	\$ 187,653	\$ 187,273	\$ 187,642	\$ 187,720	\$ 187,506											
\$ 111,600	\$ 111,840	\$ 111,540	\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180							
\$ 111,600	\$ 111,840	\$ 111,540	\$ 111,710	\$ 111,840	\$ 111,430	\$ 111,490	\$ 111,510	\$ 111,490	\$ 111,430	\$ 111,830	\$ 111,180							
\$ 497,608																		
<b>\$ 1,419,190</b>	<b>\$ 922,813</b>	<b>\$ 920,673</b>	<b>\$ 922,235</b>	<b>\$ 922,385</b>	<b>\$ 922,164</b>	<b>\$ 537,552</b>	<b>\$ 537,378</b>	<b>\$ 349,832</b>	<b>\$ 349,712</b>	<b>\$ 350,512</b>	<b>\$ 349,212</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>	<b>\$ 126,852</b>
<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>
\$ 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
<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>	<b>\$ 28,890</b>

<b>\$ 1,448,080</b>	<b>\$ 951,703</b>	<b>\$ 949,563</b>	<b>\$ 951,125</b>	<b>\$ 951,275</b>	<b>\$ 951,054</b>	<b>\$ 566,442</b>	<b>\$ 566,268</b>	<b>\$ 378,722</b>	<b>\$ 378,602</b>	<b>\$ 379,402</b>	<b>\$ 378,102</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>	<b>\$ 155,742</b>
\$ 5.49	\$ 3.45	\$ 3.30	\$ 3.17	\$ 3.05	\$ 2.94	\$ 1.69	\$ 1.63	\$ 1.05	\$ 1.02	\$ 0.99	\$ 0.95	\$ 0.38	\$ 0.37	\$ 0.36	\$ 0.35	\$ 0.34	\$ 0.33	\$ 0.32
\$ 21.94	\$ 13.79	\$ 13.19	\$ 12.68	\$ 12.20	\$ 11.74	\$ 6.74	\$ 6.51	\$ 4.21	\$ 4.07	\$ 3.95	\$ 3.82	\$ 1.53	\$ 1.48	\$ 1.44	\$ 1.40	\$ 1.37	\$ 1.33	\$ 1.30

10250    10500    10750    11000    11250    11500

41000    42000    43000    **44000**    45000    46000

2047    2048    2049    2050    2051    2052

\$ 126,852    \$ 126,852    \$ 126,852    \$ 126,852    \$ 126,852    \$ 77,725

---

**\$ 126,852    \$ 126,852    \$ 126,852    \$ 126,852    \$ 126,852    \$ 77,725**

2047    2048    2049    2050    2051    2052

\$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890

**\$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890    \$ 28,890**

---

**\$ 155,742    \$ 155,742    \$ 155,742    \$ 155,742    \$ 155,742    \$ 106,615**

\$ 0.32    \$ 0.31    \$ 0.30    \$ 0.29    \$ 0.29    \$ 0.19

\$ 1.27    \$ 1.24    \$ 1.21    \$ 1.18    \$ 1.15    \$ 0.77

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
<b>Administration:</b>																							
Citywide Employee Evaluations and 360 Evaluations of Leadership	X	X	X	X	X						X												
Columbus Day of Training and Service Employee Event Implementation	X	X	X	X	X						X												
Payson High School Student Internship & Scholarship	X																	X			X		
Salary Review Committee Engagement (Council Representation)	X	X	X	X	X						X												
Santaquin University - Government 101 Classes for Council Candidates	X	X	X	X	X													X			X	X	X
What Do You Love About Santaquin? - 2018 Photo Contest	X																	X			X		
<b>Agreements:</b>																							
Central Utah 911 Interlocal Agreement	X			X			X			X		X	X	X								X	X
Cost Sharing Agreement - Summit Ridge Parkway Construction	X	X				X	X	X		X		X	X										
EMS Services Interlocal Agreement with Goshen	X			X			X			X	X	X										X	
Fire Department Air Packs Funding Agreement with PNC Bank	X			X			X			X		X	X										X
Fire/EMS Mutual Aid Interlocal Agreement with Juab County	X			X		X	X			X	X			X									X
Hansen Property Purchase Agreement - Irrigation Tank	X	X				X		X		X				X									
Infrastructure Deferral Agreements (Core Part of Town)		X												X					X				
Library Shared Services Interlocal Agreement with Payson	X		X						X	X				X				X	X	X	X		X
Major Crimes Taskforce Interlocal Agreement - Utah County	X			X			X																X
Nebo School District Parking (Concert) Agreement	X	X	X						X	X				X						X	X		X
Public Safety Interlocal Agreement Revisions with Genola	X			X			X			X													X
Public Safety Surviving Spouse Cost Sharing Agreement - State of Utah	X			X			X				X												X
Purchase Agreement SCIC for Highland Drive Canyon Road Property - In Process	X	X				X	X	X		X				X	X			X					
Qualtrics Survey Service Contract	X		X			X			X			X	X				X	X					

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
Snell Development Agreement	X	X				X				X				X									
Water Agreement - Brandons	X	X			X	X				X				X									
Water Agreement - Openshaws	X	X			X	X				X				X									
Water Dedication Agreement - Evan Johnson	X	X				X		X		X				X									
Water Dedication Agreement with Salisbury	X	X				X		X		X				X									
<b>Annexations:</b>																							
Little Opee's Annexation	X	X									X			X	X			X	X				
Olson's Greenhouse III Annexation	X	X									X			X	X			X	X				
Ray's Addition Annexation	X	X												X				X	X				
Summit Ridge Parkway Annexations A & B	X	X				X	X				X			X	X			X	X				
<b>Board Participation:</b>																							
Participation on the Central Utah 911 Governing Board	X			X			X			X				X								X	X
Participation on the Central Utah 911 Operations Board	X			X			X			X				X								X	X
Participation on the MAG Technical Advisory Committee	X	X						X		X	X			X								X	X
Participation on the Mountainland Assoc of Govt's (MAG) Governing Board	X							X		X	X			X				X		X		X	X
Participation on the Payson Area Communities That Care Board	X			X			X							X	X			X		X	X	X	X
Participation on the Payson-Santaquin Chamber of Commerce Board		X												X	X	X	X			X		X	X
Participation on the South Utah Valley Municipal Water Association Board					X			X		X				X								X	X
Participation on the Summit Creek Water Management Group	X	X			X			X		X				X								X	X
Participation on the ULCT Legislative Policy Committee	X													X								X	X
Participation on the ULGT Technical Advisory Committee	X								X	X				X								X	X
Participation on the Utah Agricultural Taskforce Committee	X	X												X								X	X

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
Participation on the Utah City Management Association Board	X									X	X											X	X
Participation on the Utah County Animal Shelter Board	X			X			X															X	X
Participation on the Utah County Council of Governments Board	X							X			X		X					X		X		X	X
Participation on the Utah County Law Enforcement Executive Board	X			X			X															X	X
Participation on the Utah County Power Master Plan Stakeholders Group	X	X			X								X									X	X
Participation on the Utah County Spillman Board	X						X															X	X
Participation on the Utah Highway Traffic Safety Committee	X			X			X						X									X	X
Participation on the Utah Public Works Association Board	X				X	X							X									X	X
<b>Booster Pump/Water Tank Project:</b>																							
Designed Booster Pump	X	X			X	X		X					X										
Secured State Funding Approval	X	X				X		X			X		X									X	X
Bond Closing on \$3.441M	X	X			X	X		X			X		X									X	
RFP Construction CM/GC with GMP	X	X			X	X		X			X		X										
Constructed Boosted Pump		X			X	X		X					X										
Design Work Irrigation Tank		X			X	X		X					X										
Secured Tank Property	X	X			X	X		X					X										
Construction on the Tank - Started in FY2018-2019					X	X		X					X										
<b>Businesses:</b>																							
Central Valley Medical Clinic Opening		X									X		X		X	X	X						
Crabby's To-Go Opening		X									X		X		X	X	X						
<b>Community Development Department:</b>																							
20 year review of Ferguson Agriculture Protection Area		X				X							X										



# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget			Promote & Support Economic Development				Promote Community Involvement			Ensure Proactive Regional Collaboration			
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
214 new RDU building permits		X												X				X					
234 approved and platted lots		X												X				X					
Aquifer Recharge/Recovery Training & Efforts	X	X				X		X		X	X			X									
Blue Beam program for permit review		X				X								X									
Jon Lundell obtained Professional Engineer status		X									X												
Old Public Works Building Remodel into the Recreation Center	X	X	X		X	X		X	X	X	X			X				X					
Online permit application and inspections (Citizenserve)		X				X								X									
West Main Street Rezone		X												X									
WRF System Upgrade (Funded and Constructed)	X	X			X	X		X		X		X		X				X					
<b>Development (Residential):</b>																							
Lot Line Adjustment - Chappel		X												X					X				
Lot Line Adjustment - Zimmerman		X												X					X				
Preliminary Plat - Apple Hollow A-10		X												X				X	X				
Preliminary Plat - Dawe Subdivision		X												X				X	X				
Preliminary Plat - Modification to Stone Hollows Plat J & K		X												X				X	X				
Preliminary Plat - Modification to Vistas Plat C		X												X				X	X				
Preliminary Plat - Orchard Hills		X												X				X	X				
Preliminary Plat - Orchards C-6		X												X				X	X				
Preliminary Plat - Orchards Development A-11 & G-1 & Apple Grove Apts A & B		X												X				X	X				
Preliminary Plat - Stone Hollow Plats H-K		X												X				X	X				
<b>Fire Department:</b>																							
Automatic-Aid Protocols Establishment				X		X	X																

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
Consolidation of Fire Department Training Division				X			X				X												
Delegation of Emergency Program Management Program				X			X				X												
Implementation of Fireworks Restriction Program				X			X											X					
New MSA SCBAs now in service	X			X			X											X					
Staffing Improvement and Efficiencies				X			X				X												
<b>Grants - Total \$5,215,808</b>																							
CDBG Storm Drainage Grant - \$6,535	X	X			X						X												
Events Donations - \$40,826			X								X												
Fire EMPG Grant - \$11,000				X							X												
Fire EMT Grant - \$4,206				X							X												
Fire Wildland Fire Donation - \$50,000	X			X							X												
Library CLEF Grant - \$4,200			X								X												
Library State Grant - \$20,200			X								X												
MAG Main Street Grant - \$327,261	X	X									X												
MAG Senior Citizens Grant - \$7,420			X								X												
MAG TIP Grant for 2022 Main Street Improvements - \$4,300,000		X									X												
NEBO School District 500 W. Grant - \$200,000	X	X									X												
NRCS Debris Basin Grant - \$216,344		X									X												
Recreation Donations - \$11,426			X								X												
Royalty Donations - \$839			X								X												
Utah County Parks Grant - \$5,656			X								X												
Utah State Liquor Grant - \$9,895				X							X												

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
<b>Grocery Store Development (Ridley's):</b>																							
Determined Road Costs		X			X	X								X									
Development and Approval of Incentive Package		X												X				X					
Preparation of a Community Development Area Plan		X				X								X									
Site Plan and Architectural Plan Approval		X			X									X									
<b>Ordinance Work:</b>																							
Accessory Unit Setback Requirements Modification of Ordinance		X				X								X				X					
Dog Regulations Revised Ordinance	X			X			X																
Drinking Water Standards Modification of Ordinance	X				X	X		X															
Drive Isle Width Requirements Ordinance		X			X	X		X						X				X	X				
Fireworks Revised Ordinance	X			X			X											X	X				
Home Based Business License Ordinance		X				X								X		X		X					
Infrastructure Warrantee Requirement Modification Ordinance		X				X		X				X		X		X							
Lot Line Adjustment Modification Ordinance		X																					
Mining Zone Draft Regulations (Under Development)	X	X				X				X				X									
Non-conforming Use Regulations in the Commercial Zone Revised Ordinance	X	X				X								X									
Non-impactful Home Based Business Modification of Ordinance		X												X				X					
Parking Requirements on Multi-Family Developments Ordinance		X				X								X									
RAP Tax and Formation of RAP Tax Committee Enacted Ordinance	X		X			X		X	X	X	X			X						X	X		
Rezone of 233 Acres from Agriculture to Residential - Summit View Communities	X	X				X								X									
Rezone of Commercial District Zones to Ensure Commercial Component Ordinance		X				X								X									
Road Half +10 Road Exemption Ordinance	X	X				X		X						X									

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
RV Parks Prohibition Ordinance		X																					
Santaquin Gas Company - Removal of all Code References Ordinance	X	X			X					X	X												
Sign Regulations Revised Ordinance		X												X			X	X					
Street Obstruction Regulations Revised Ordinance	X	X		X			X	X										X					
Tot Lot Requirements Modification of Ordinance		X				X			X									X					
Water Conservation Ordinance Update	X				X	X		X		X			X										
Water Use - Time of Day Watering Ordinance	X				X	X		X		X													
<b>Police Equipment Implemented:</b>																							
Command Center - Obtained and Outfitted				X			X			X	X												
Freeline microphone replacement				X			X			X	X												
Radar Unit Upgrade and Replacement				X			X			X	X												
Three new police replacement vehicles fully equipped and put into service				X			X			X	X												
Traffic trailer/sign purchased and operating				X			X			X	X												
Vehicle Radios Upgrade and Replacement				X			X			X	X												
Vest rotation completed				X			X			X	X												
Watch Guard Camera				X			X			X	X												
<b>Police Outreach:</b>																							
Citizen Academy - community awareness				X			X				X							X					
DARE at four schools				X			X											X					
High School Internship				X			X			X								X					
Hispanic BCI Identification				X			X											X					
Hispanic driving permit class				X			X											X					

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
<b>Police Personnel - Newly Created Positions:</b>																							
Overtime increase				X			X			X	X												
Zoning Officer				X			X			X	X												
<b>Public Works:</b>																							
Emergency Response - Fire Rehabilitation Work				X	X	X	X	X															
Grading Work of 500 West - Sprinklers, Trees, Subgrade					X	X		X						X									
Summit Creek Irrigation Company Maintenance					X	X		X															
Summit Ridge Parkway Entrance Re-landscape					X	X		X						X									
<b>Recreation/Aquatics Center</b>																							
Bid and Entered into Qualtrics Survey Contest	X		X						X				X	X				X	X				
Completed Survey #1	X		X						X				X	X				X	X				
Completed Survey #2	X		X						X				X	X				X	X				
Extended use of existing building	X		X						X				X	X				X	X	X			
Facilitated Joint Senior Center Board/City Council Meeting	X		X						X				X	X				X	X	X			
<b>Recreation Department:</b>																							
Apple Valley Elementary School Partner Project Completion	X	X	X			X		X	X	X			X					X		X		X	
Diamond Rio Community Concert	X	X	X	X	X				X		X									X			
Enhancement of Adult Sports			X						X	X										X			
New Installation of Soccer Goals			X					X	X	X										X			
New Installation of Tumbling floor			X					X	X	X										X			
Sports turf renovation work all fields			X					X	X	X										X			
<b>Removal of Old Fire Department Building Project:</b>																							

# Santaquin City Accomplishments

2018-2019 Fiscal Year

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

Project/Initiative	Departments					Provide Quality City Services				Maintain Sustainable Budget				Promote & Support Economic Development				Promote Community Involvement				Ensure Proactive Regional Collaboration	
	Administration	Community Development	Leisure Services	Public Safety	Public Works	Build well planned & reliable infrastructure	Continue to provide excellent public safety services	Maintain our valuable facilities	Provide affordable quality leisure services	Encourage the responsible use of resources	Encourage a highly motivated & well-trained municipal workforce	Encourage varied revenue streams	Enhance capital facility & replacement planning	Strategically plan for growth	Retain & expand existing businesses	Maintain fair & competitive development fees & incentives	Foster Job Creation	Inspire pride & ownership in neighborhoods, businesses & gathering places	Focus on communication & transparency	Promote & encourage diverse public events	Provide meaningful service opportunities & celebrate volunteer efforts	Encourage membership & leadership in decision making bodies	Be a voice of involvement in local, State & Federal government affairs
Completed Fire Department Training				X			X	X		X	X												
Demolition of Old Buildings					X			X		X	X			X				X					
Obtained demolition and asbestos abatement permits	X				X	X	X	X		X													
Commenced Negotiations and Obtained Appraisals on Neighboring Property	X				X	X				X				X				X					
<b>Soccer Field Project:</b>																							
Completed Project Design	X	X			X	X		X	X	X				X				X		X			
Obtained Construction Bids	X	X			X	X		X	X	X				X				X		X			
Obtained Council Approval/Award	X	X			X	X		X	X	X				X				X		X			
Commenced Construction - In Process	X	X			X	X		X	X	X				X				X		X		X	
<b>Street Projects:</b>																							
300 West Street - Under Construction	X	X			X	X		X		X				X				X					
500 West Construction - Under Construction	X	X			X	X		X		X				X				X					
Highland Drive/Canyon Road - In Design/Land Acquisition	X	X			X	X	X	X		X				X				X					
Summit Ridge Parkway - Under Construction	X	X			X	X	X	X		X				X	X			X					
Day to Day Operations & Maintenance	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**GLOSSARY**

**A**

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

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

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

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

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

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

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

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

**B**

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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

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

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

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

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

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

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

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

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

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

## C

**CAPITAL ASSETS** Assets of significant value having a useful life of several years.



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

Capital assets are also called fixed assets. Santaquin City considers an asset as a capital assets if the value is \$5,000 or more and the useful life is 5 years or more.

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

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

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

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

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

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

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

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

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

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

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**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.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**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.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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."*

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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.

**SANTAQUIN CITY**  
**2019-2020 APPROVED BUDGET**

---

**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.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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,

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

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.



# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue. (Refinancing)

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

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

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

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

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

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

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

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

### 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.

# SANTAQUIN CITY

## 2019-2020 APPROVED BUDGET

---

**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.

# SANTAQUIN CITY

## 2018-2019 APPROVED BUDGET

---

### ACRONYMS

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