



**RESOLUTION 06-08-2022**  
**FY2021-2022 BUDGET AMENDMENT #2**

**BE IT HEREBY RESOLVED:**

**SECTION 1:** The attached document represents adjustments to the Fiscal Year 2021-2022 Budget.

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

Approved on this 30<sup>th</sup> Day of June 2022.

City of Santaquin,

Daniel M. Olson, Mayor

Councilmember Art Adcock Voted YES  
Councilmember Elizabeth Montoya Voted YES  
Councilmember Lynn Mecham Voted ABSENT  
Councilmember Jeff Siddoway Voted YES  
Councilmember David Hathaway Voted YES



Attest:

Amalie R. Ottley, City Recorder

## Santaquin City

Fiscal Year 2021-2022 - Budget Amendment (2)  
June 30, 2022

<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (2) [Change]	Final Budget	Notes:
<b>General Fund:</b>					
<u>Revenues:</u>					
10-31-110	Property Taxes	\$ 876,000	\$ 46,479	\$ 922,479	Increased growth in the housing market
10-32-210	Building Permits	\$ 1,700,000	\$ 117,000	\$ 1,817,000	Increased growth in the housing market
10-34-246	Charges for Services - SR Dev	\$ -	\$ 160,650	\$ 160,650	Increased growth in the housing market
		<b>Total Changes to Revenues:</b>	<b>\$ 324,129</b>		
<u>Expenditures:</u>					
10-41-XXX	Legislative - Dept	\$ 128,627	\$ 13,873	\$ 142,500	Increased Training, Supplies, Calendar, and YCC Expenses
10-43-XXX	Administrative - Dept	\$ 829,698	\$ 120,302	\$ 950,000	Major Liability and Property Insurance Audit (Increase to base insurances)
10-51-XXX	Buildings and Grounds - Dept	\$ 120,760	\$ 9,240	\$ 130,000	Increased Building & Ground Maintenance Expenditures
10-62-XXX	Sanitation - Dept	\$ 659,010	\$ 103,990	\$ 763,000	Increased utilization due to increased growth in the housing market
10-89-XXX	Debt Service	\$ 413,730	\$ 770	\$ 414,500	Correction of FY2021-22 Budgeting Error
10-90-884	Transfer to LBA	\$ 185,546	\$ 4,454	\$ 190,000	Reflects actual costs and plus a buffer for future administrative expenses
		<b>Total Changes to Expenditures:</b>	<b>\$ 252,629</b>		
		<b>Additional Contribution to Fund Balance Requirements (5-18%):</b>	<b>\$ 71,500</b>		
		<b>Grand Total Changes to Expenses &amp; Equity:</b>	<b>\$ 324,129</b>		
<b>Capital Project Fund:</b>					
<u>Revenues:</u>					
45-39-300	Bond Proceeds	\$ 11,236,000	\$ (3,500,000)	\$ 7,736,000	Auditor Recommended Project Move to PI Fund
		<b>Total Changes to Revenues:</b>	<b>\$ (3,500,000)</b>		
<u>Expenditures:</u>					
45-40-200	SR Tank & Booster Project	\$ 7,000,000	\$ (3,500,000)	\$ 3,500,000	Project Partially Completed in FY22 (PI Fund)
		<b>Total Changes to Expenditures:</b>	<b>\$ (3,500,000)</b>		
<b>Roads - Capital Project Fund:</b>					
<u>Revenues:</u>					
		No Change			N/A
		<b>Total Changes to Revenues:</b>	<b>\$ -</b>		
<u>Expenditures:</u>					
45-40-200	Road Maintenance	\$ 499,954	\$ (23,200)	\$ 476,754	Reallocation to Ensure Payment of Annual Debt Service Interest Pmt
45-40-882	2018 Road Bond - Interest	\$ 80,046	\$ 23,200	\$ 103,246	FY2021-22 Budgeting Error Correction (Accounting for Interest Only Pmt)
		<b>Total Changes to Expenditures:</b>	<b>\$ -</b>		
<b>Pressurized Irrigation Fund:</b>					
<u>Revenues:</u>					
54-38-NEW	Bond Proceeds	\$ -	\$ 3,500,000	\$ 3,500,000	Auditor Recommended Reallocation to PI Fund from CP Fund
54-37-100	PI Water Sales	\$ 1,197,658	\$ 40,980	\$ 1,238,638	Increased Sales
		<b>Total Changes to Revenues:</b>	<b>\$ 40,980</b>		
<u>Expenditures:</u>					
54-40-749	SR Tank & Booster Project	\$ -	\$ 3,500,000	\$ 3,500,000	Auditor Recommended Reallocation to PI Fund from CP Fund
54-40-254	Transfer to Water SSD	\$ -	\$ 40,980	\$ 40,980	Reallocated Transfers to Santaquin SSD (Water)
		<b>Total Changes to Expenditures:</b>	<b>\$ 40,980</b>		

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<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (2) [Change]	Final Budget	Notes:
<b>Culinary Impact Fee Fund</b>					
<u>Revenues:</u>					
55-38-800	Impact Fees	\$ 590,000	\$ 39,000	\$ 629,000	Increased growth in housing market
<b>Total Changes to Revenues:</b>			\$ 39,000		
<u>Expenditures:</u>					
55-40-720	Impact Fees	\$ 506,960	\$ 39,000	\$ 545,960	Increased growth in housing market
<b>Total Changes to Expenditures:</b>			\$ 39,000		
<b>CS-Sports Fund:</b>					
<u>Revenues:</u>					
61-34-XXX	Contribution from Fund Balance	\$ -	\$ 23,123	\$ 23,123	Use of fund balance due to reallocation of programming to other funds Growth in Programming - Increased Revenue
61-34-XXX	General Sports Revenues	\$ 197,921	\$ 29,877	\$ 227,798	
<b>Total Changes to Revenues:</b>			\$ 53,000		
<u>Expenditures:</u>					
61-40-XXX	General Sports Expenditures	\$ 197,921	\$ 53,000	\$ 250,921	Growth in Programming - Increased Expenditures
<b>Total Changes to Expenditures:</b>			\$ 53,000		
<b>CS-Events Fund:</b>					
<u>Revenues:</u>					
62-34-XXX	General Events Fund Revenues	\$ 159,632	\$ 58,878	\$ 218,510	Growth in Programming - Increased Revenue
<b>Total Changes to Revenues:</b>			\$ 58,878		
<u>Expenditures:</u>					
62-40-XXX	General Events Fund Expenditures	\$ 159,632	\$ 58,878	\$ 218,510	Growth in Programming - Increased Expenditures
<b>Total Changes to Expenditures:</b>			\$ 58,878		
<b>CS-Museum Fund:</b>					
<u>Revenues:</u>					
63-33-XXX	General Museum Revenues	\$ 18,500	\$ 2,500	\$ 21,000	Increased Donations/Contributions from Fund Balance
<b>Total Changes to Revenues:</b>			\$ 2,500		
<u>Expenditures:</u>					
63-40-XXX	General Museum Expenses	\$ 18,500	\$ 2,500	\$ 21,000	Offsetting Expenditures
<b>Total Changes to Expenditures:</b>			\$ 2,500		
<b>CS-Classes Fund:</b>					
<u>Revenues:</u>					
68-34-XXX	General Classes Revenue	\$ 63,600	\$ 68,100	\$ 131,700	Growth in Programming - Increased Revenue
<b>Total Changes to Revenues:</b>			\$ 68,100		
<u>Expenditures:</u>					
68-40-XXX	General Classes Expenses	\$ 117,068	\$ 68,100	\$ 185,168	Growth in Programming - Increased Expenditures
<b>Total Changes to Expenditures:</b>			\$ 68,100		
<b>CS-Library Fund:</b>					
<u>Revenues:</u>					
72-31-100	Property Taxes	\$ 76,174	\$ 2,680	\$ 78,854	Increased due to growth in new home construction
72-38-200	Other Grant Revenue	\$ 33,500	\$ 32,960	\$ 66,460	Increased success in obtaining grants
72-38-300	Library Board Fund Raiser	\$ 1,000	\$ 1,710	\$ 2,710	Increased success of fund raising efforts
<b>Total Changes to Revenues:</b>			\$ 37,350		
<u>Expenditures:</u>					
72-40-210	Books, Subscriptions & Memberships	\$ 11,000	\$ 5,762	\$ 16,762	Increased based upon grants and revenue availability

**Santaquin City**

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<b>Budget Changes by Fund:</b>		Prior Budget	Amendment (2) [Change]	Final Budget	Notes:
72-40-760	Other Grant Expenses	\$ 32,000	\$ 30,288	\$ 62,288	Increased based upon grants and revenue availability
72-40-770	Library Board Fund Raiser Expense	\$ 1,000	\$ 1,300	\$ 2,300	Increased based upon grants and revenue availability
<b>Total Changes to Expenditures:</b>			\$ 37,350		
<b>Fire Department</b>					
<u>Revenues:</u>					
76-34-290	Wildland Fire Revenue	\$ 139,500	\$ 68,400	\$ 207,900	Increased Revenue Generation
76-34-900	Ambulance Fees	\$ 200,000	\$ 37,600	\$ 237,600	Increased Revenue Generation
76-39-990	Contribution from Fund Balance	\$ 49,592	\$ (49,592)	\$ -	No need to pull from fund balance
<b>Total Changes to Revenues:</b>			\$ 56,408		
<u>Expenditures:</u>					
76-57-742	PPE Rotation	\$ 15,000	\$ 3,006	\$ 18,006	Inflationary Costs of Personal Protective Equipment
76-57-750	Capital Projects	\$ -	\$ 11,724	\$ 11,724	Replacement Cot for Ambulance (Council Approved)
76-90-150	Contribution to Fund Balance	\$ -	\$ 41,678	\$ 41,678	Increased Revenues Retained for Future Years
<b>Total Changes to Expenditures:</b>			\$ 56,408		

## Santaquin City

Fiscal Year 2021-2022 - Budget Amendment (2)

June 30, 2022

### Transfers

#### General Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>	<u>Amount</u>
10-90-880	Transfer to LBA	\$ 4,187
54-40-254	Transfer to Water SSD	\$ 40,980

#### Other Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>	<u>Fund</u>	<u>Amount</u>
82-3910	Transfer from City	General Fund	\$ 4,187
83-3910	Transfer from City	Pressurized Irrigation	\$ 40,890