



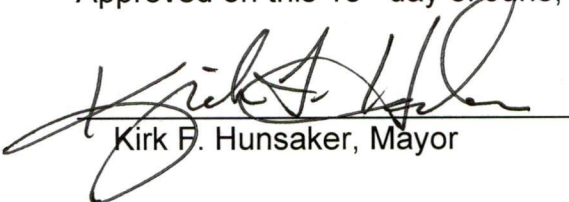
RESOLUTION 06-05-2019
ADOPTION OF THE FINAL FY~~2018/2019~~ BUDGET
2019/2020


BE IT HEREBY RESOLVED:

SECTION 1: The attached documents represent the Final Budget for Santaquin City Corporation for the Fiscal Year 2019/2020.

SECTION 2: This Resolution shall become effective upon passage.

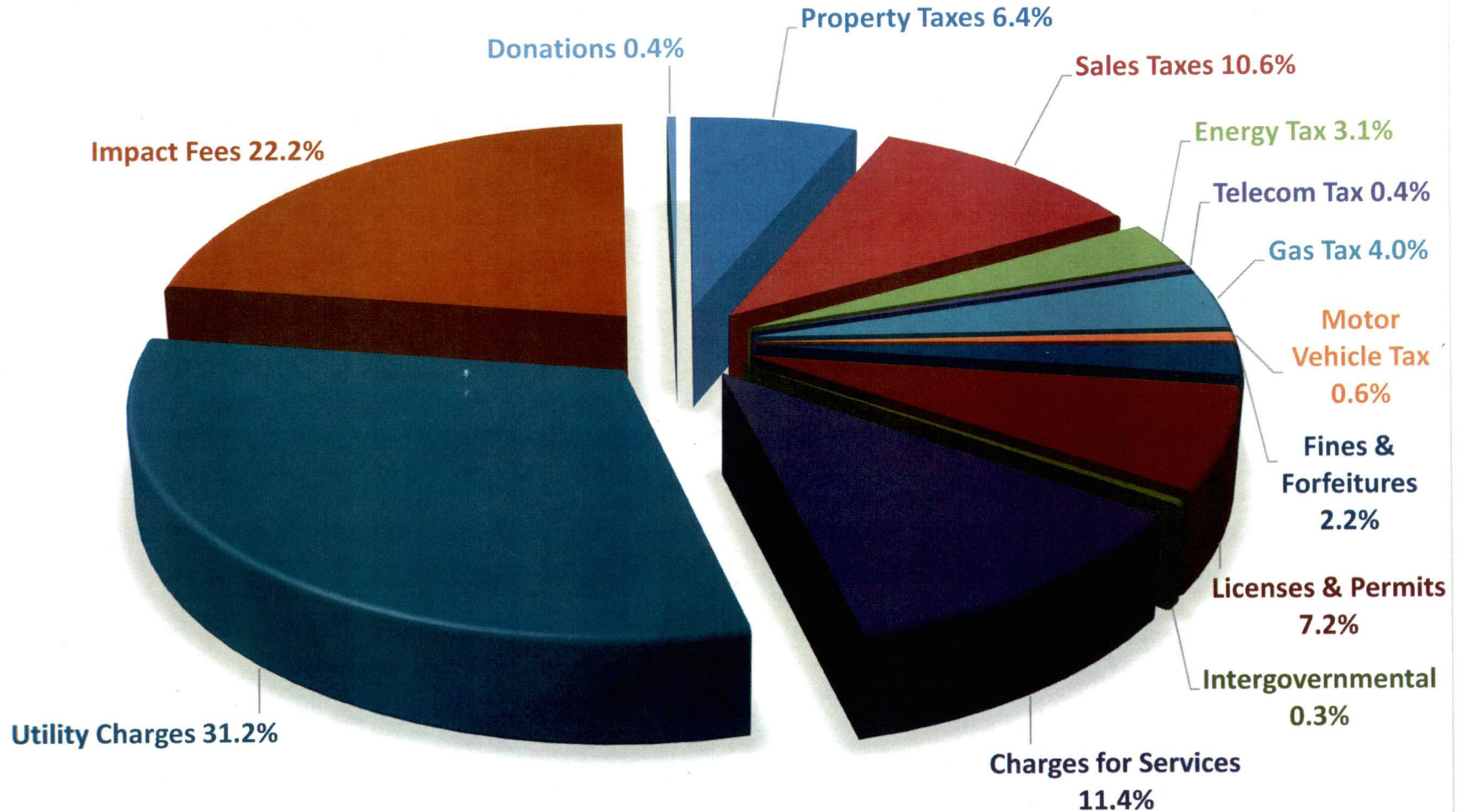
Approved on this 18th day of June, 2019.


Kirk F. Hunsaker, Mayor

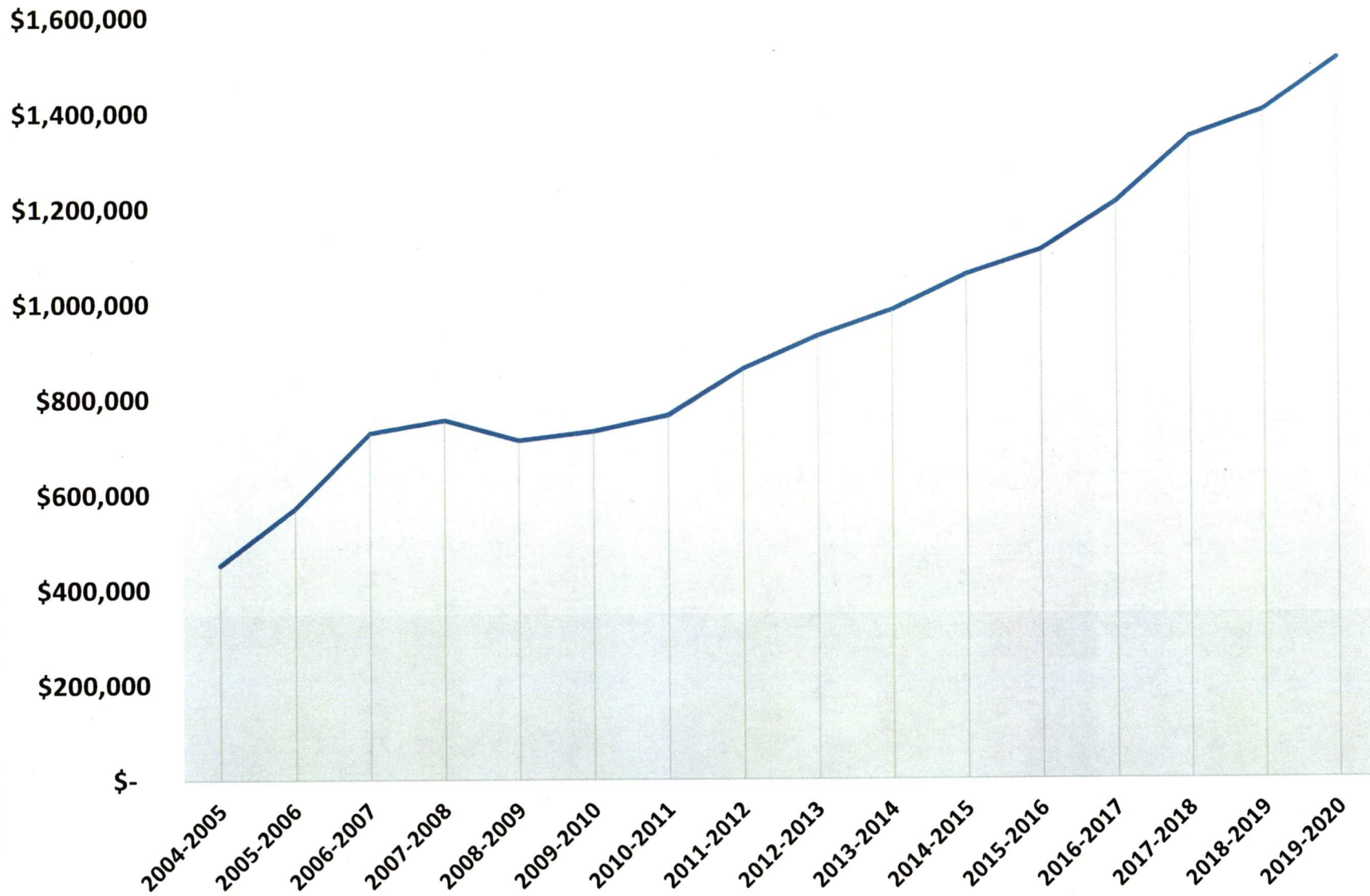

Susan B. Farnsworth, City Recorder

Santaquin
Incorporated
January 4,
1932
STATE OF UTAH

Santaquin City Revenue 2019-2020



Sales Taxes



Property Taxes

\$900,000

\$800,000

\$700,000

\$600,000

\$500,000

\$400,000

\$300,000

\$200,000

\$100,000

\$-

2004-2005

2005-2006

2006-2007

2007-2008

2008-2009

2009-2010

2010-2011

2011-2012

2012-2013

2013-2014

2014-2015

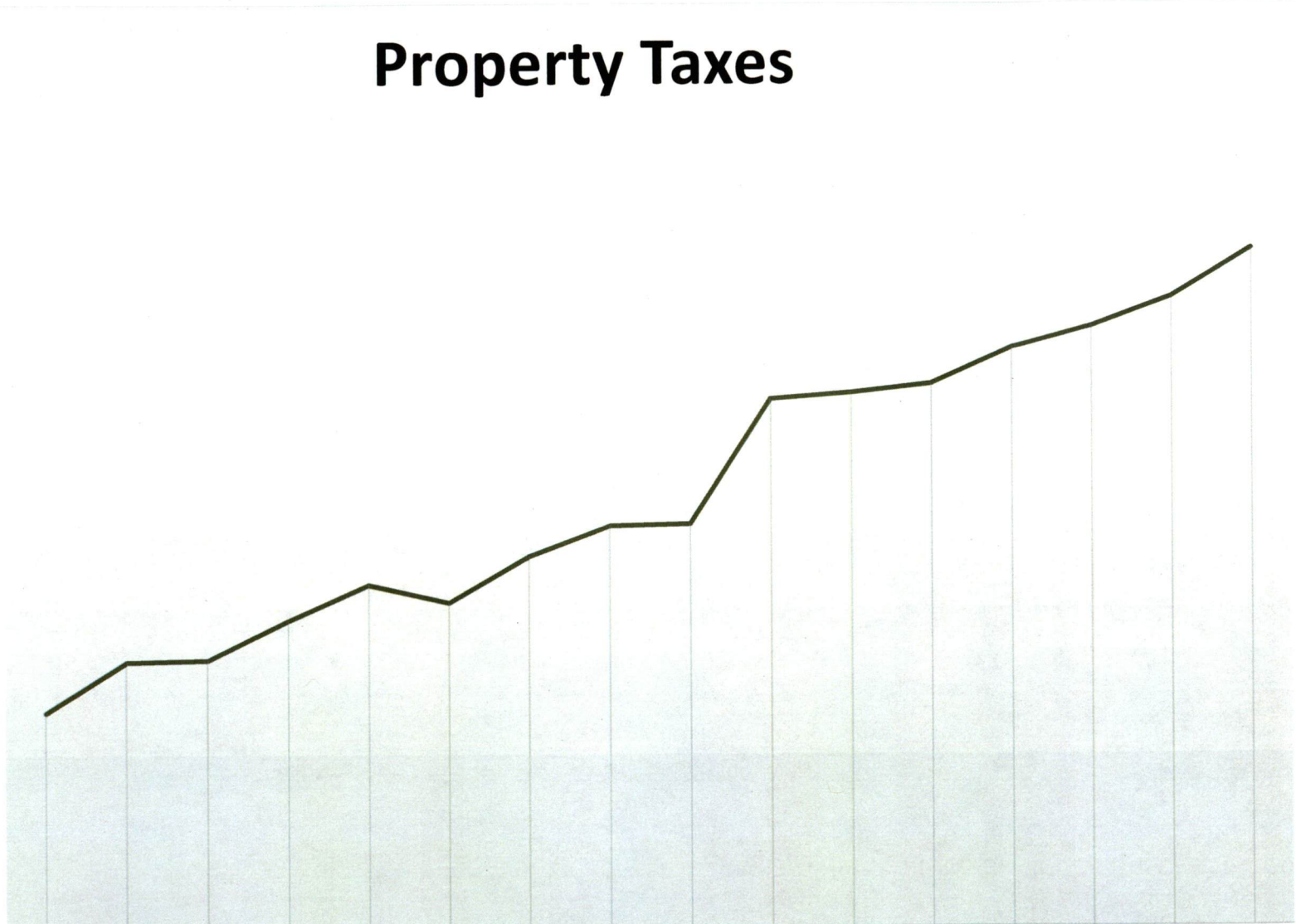
2015-2016

2016-2017

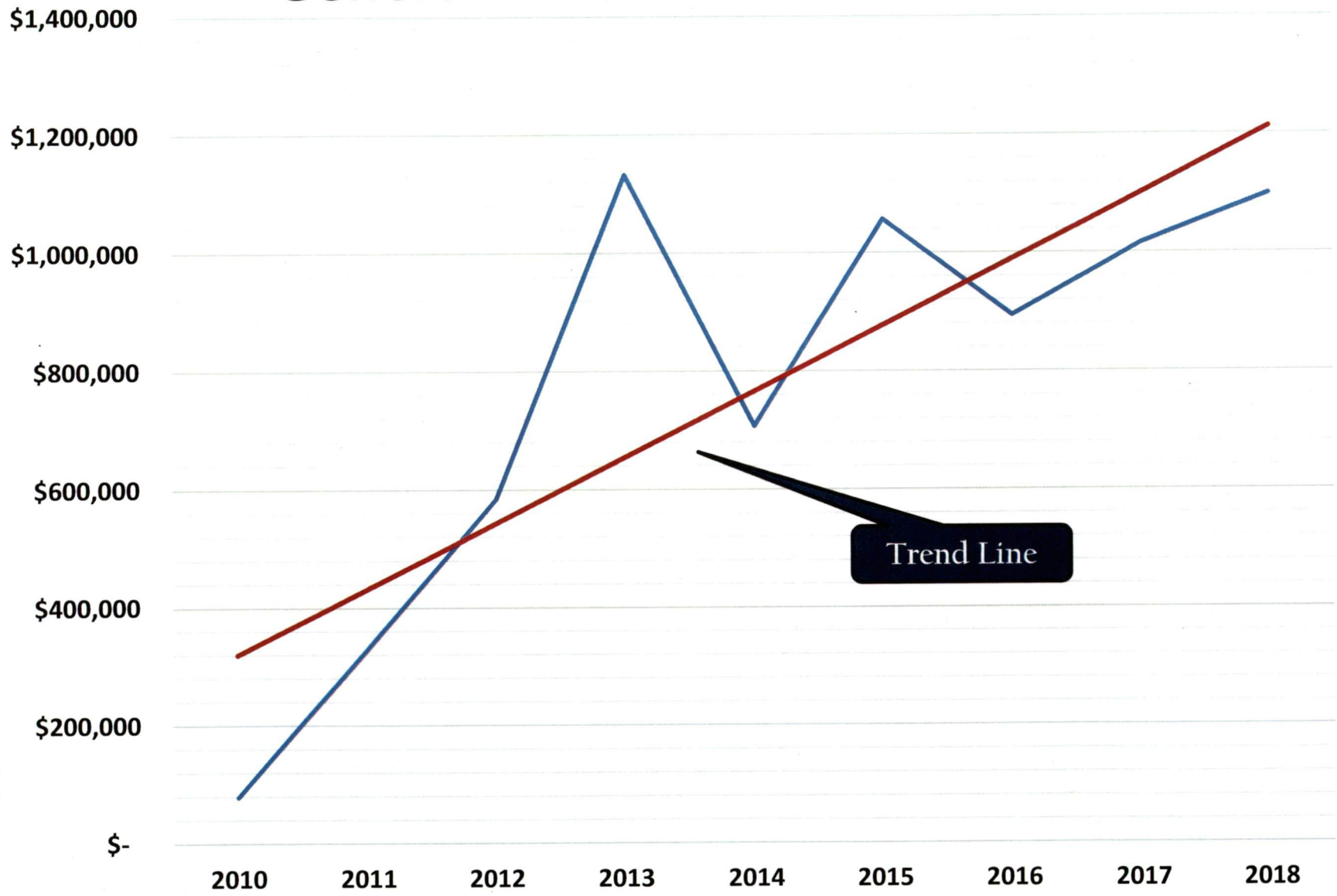
2017-2018

2018-2019

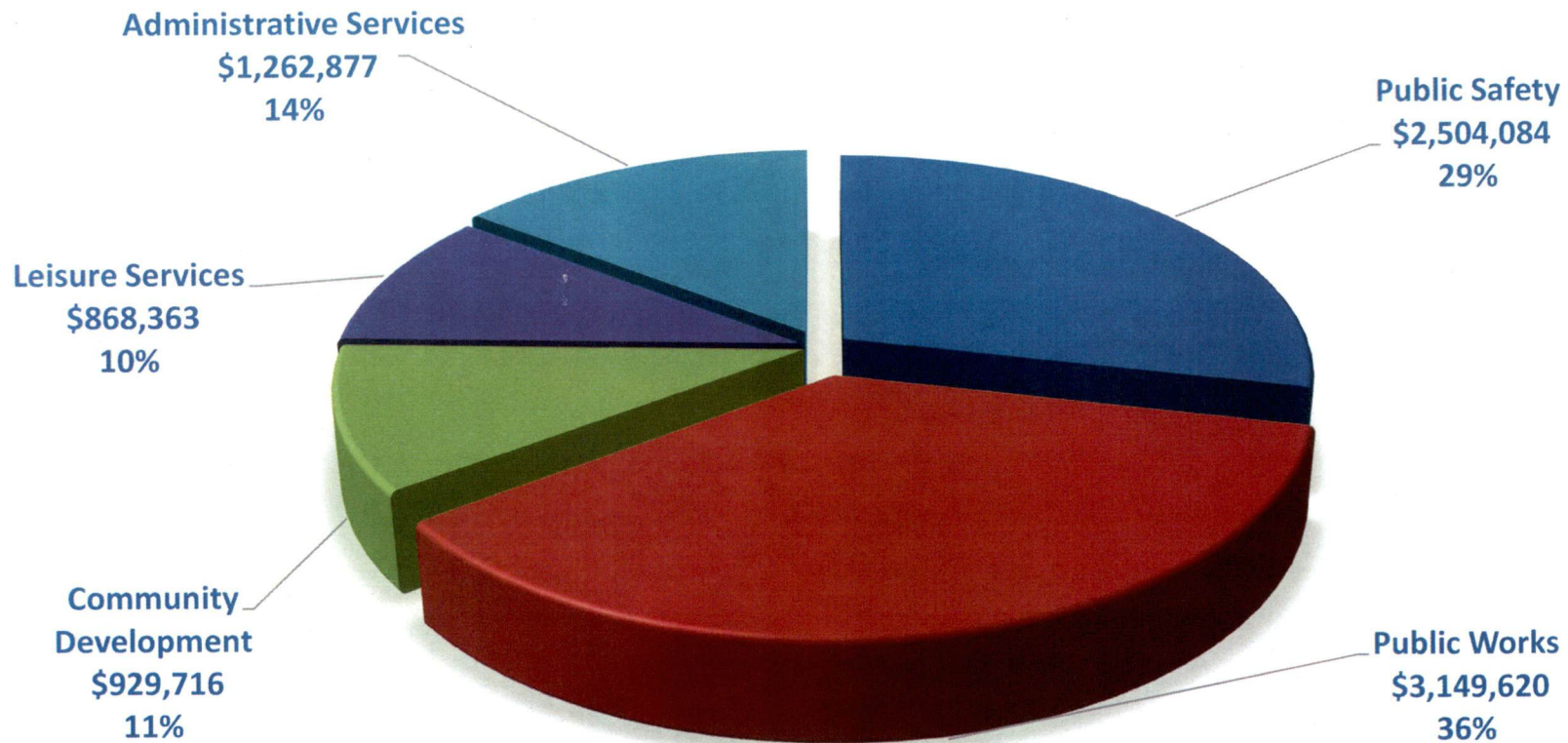
2019-2020



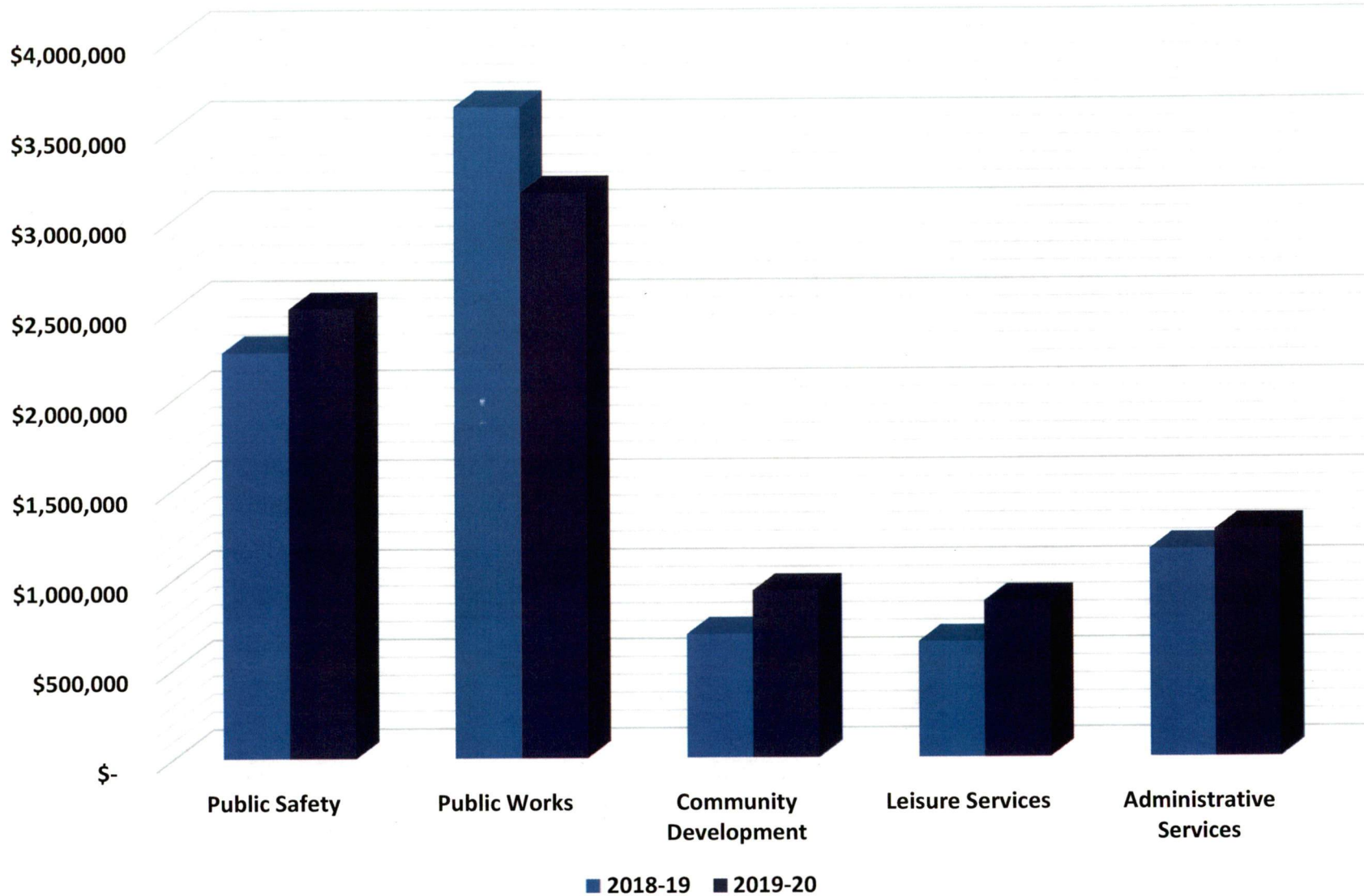
General Fund Reserve Balance



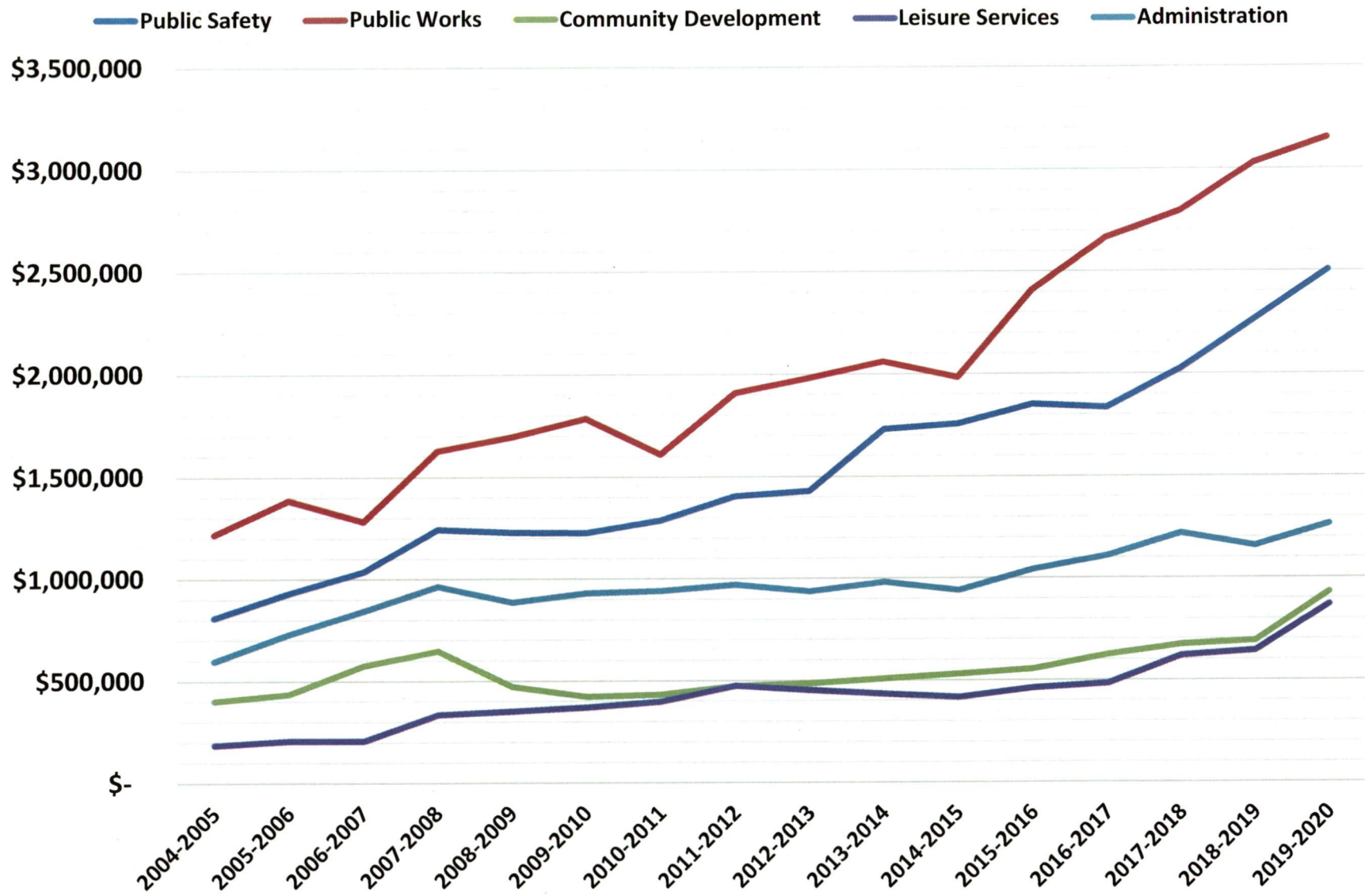
Santaquin City 2019-2020 Operational Budget (ALL FUNDS)



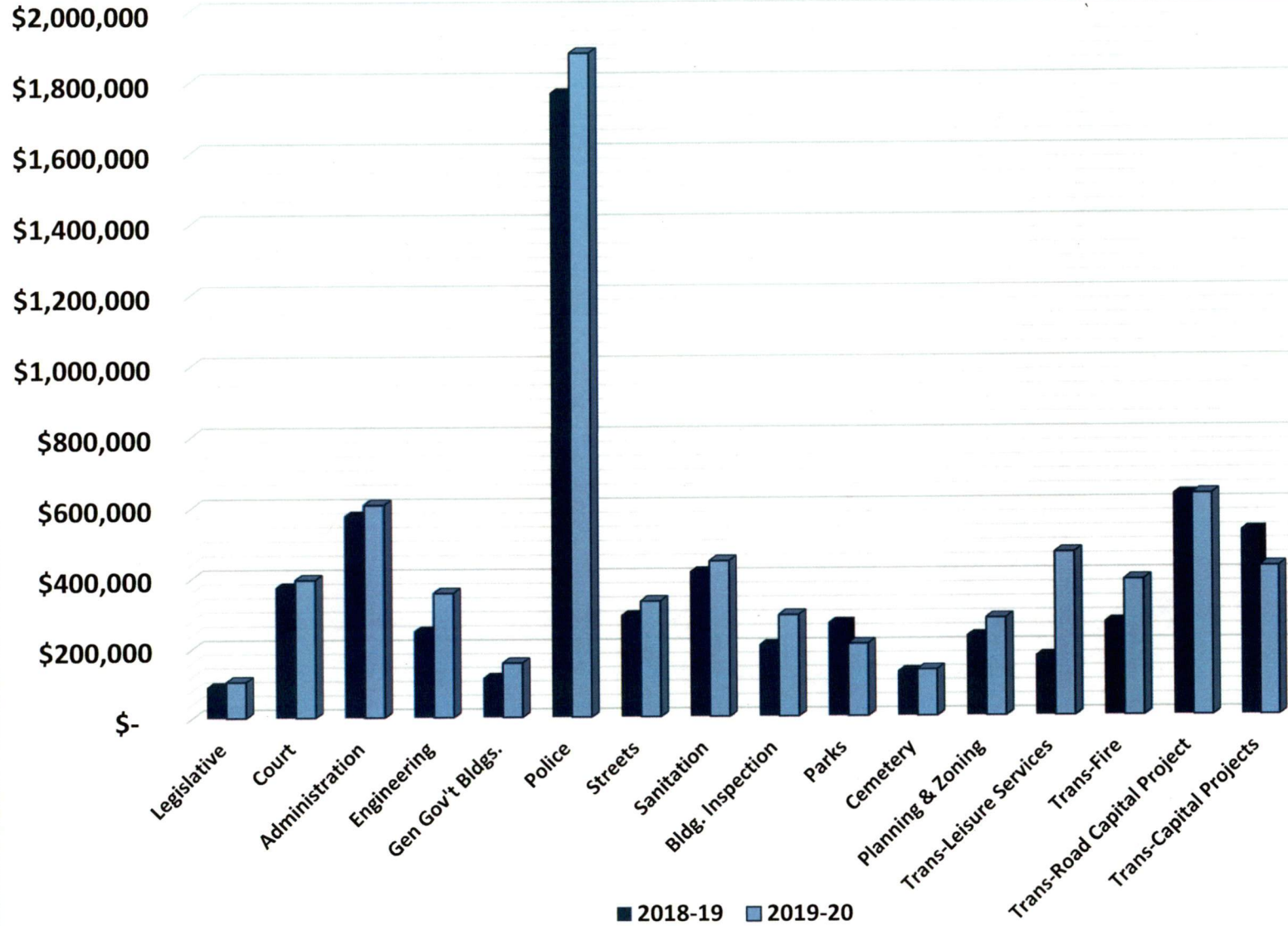
Year over Year Comparison by Functional Area



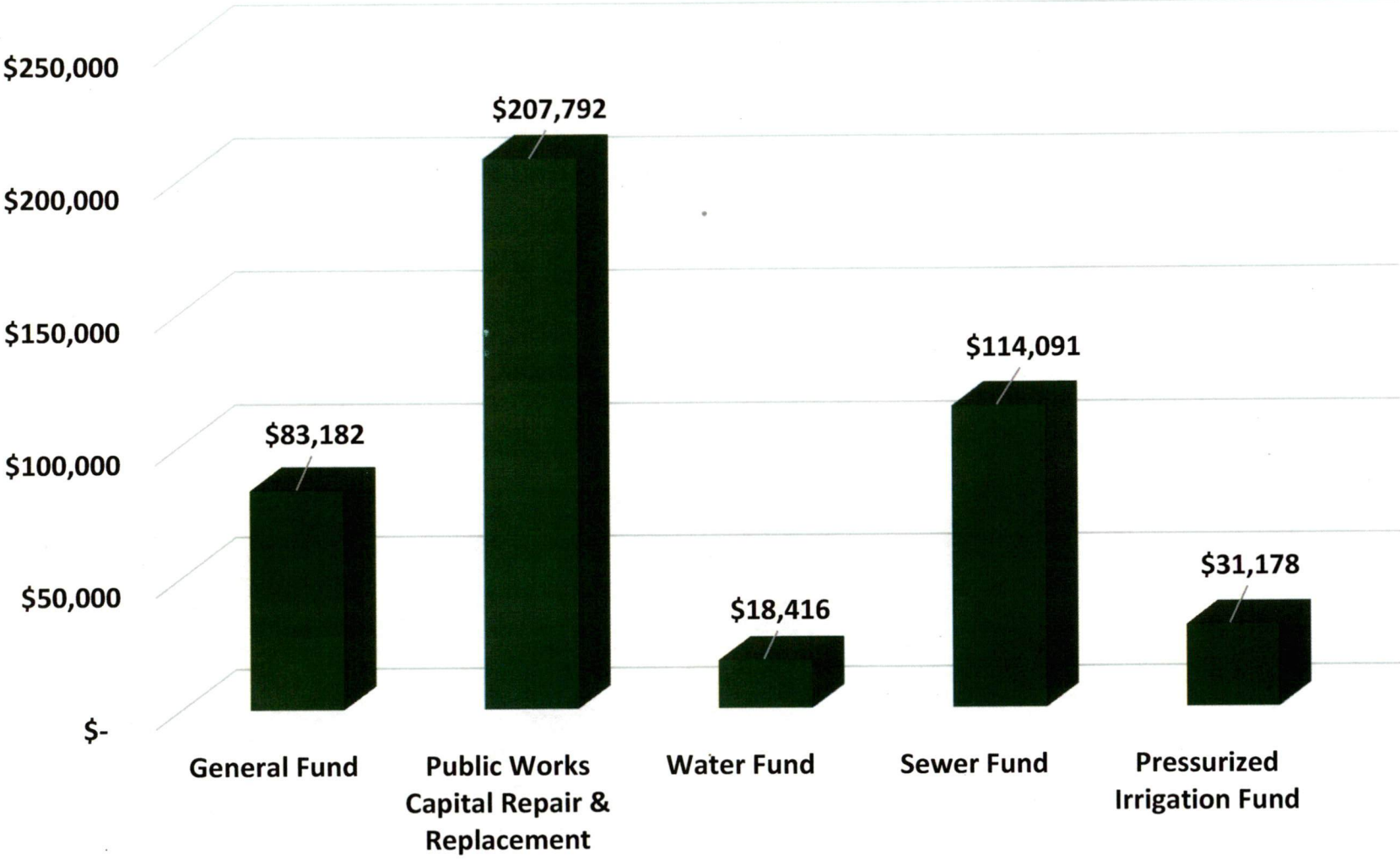
Santaquin City Growth by Functional Area



General Fund Budget by Department



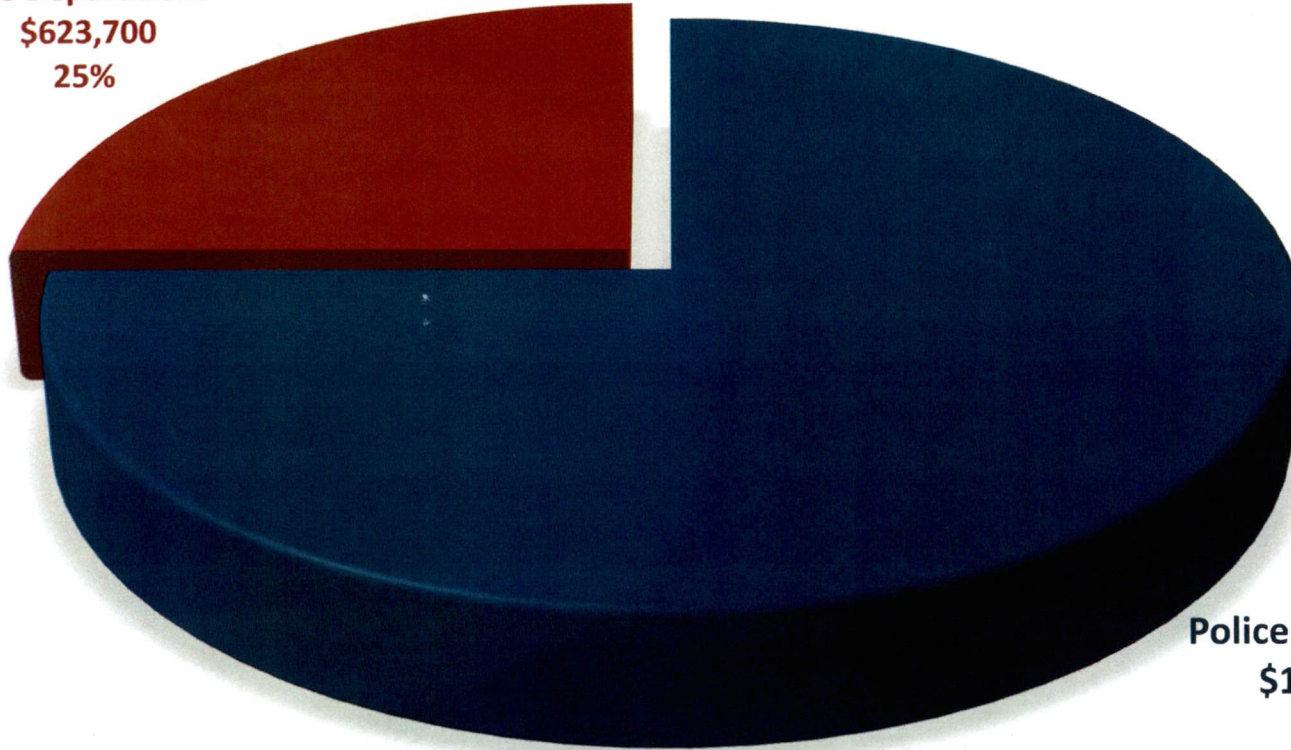
Projected Increases to Fund Balance Reserves 2019-2020



Public Safety Functional Area

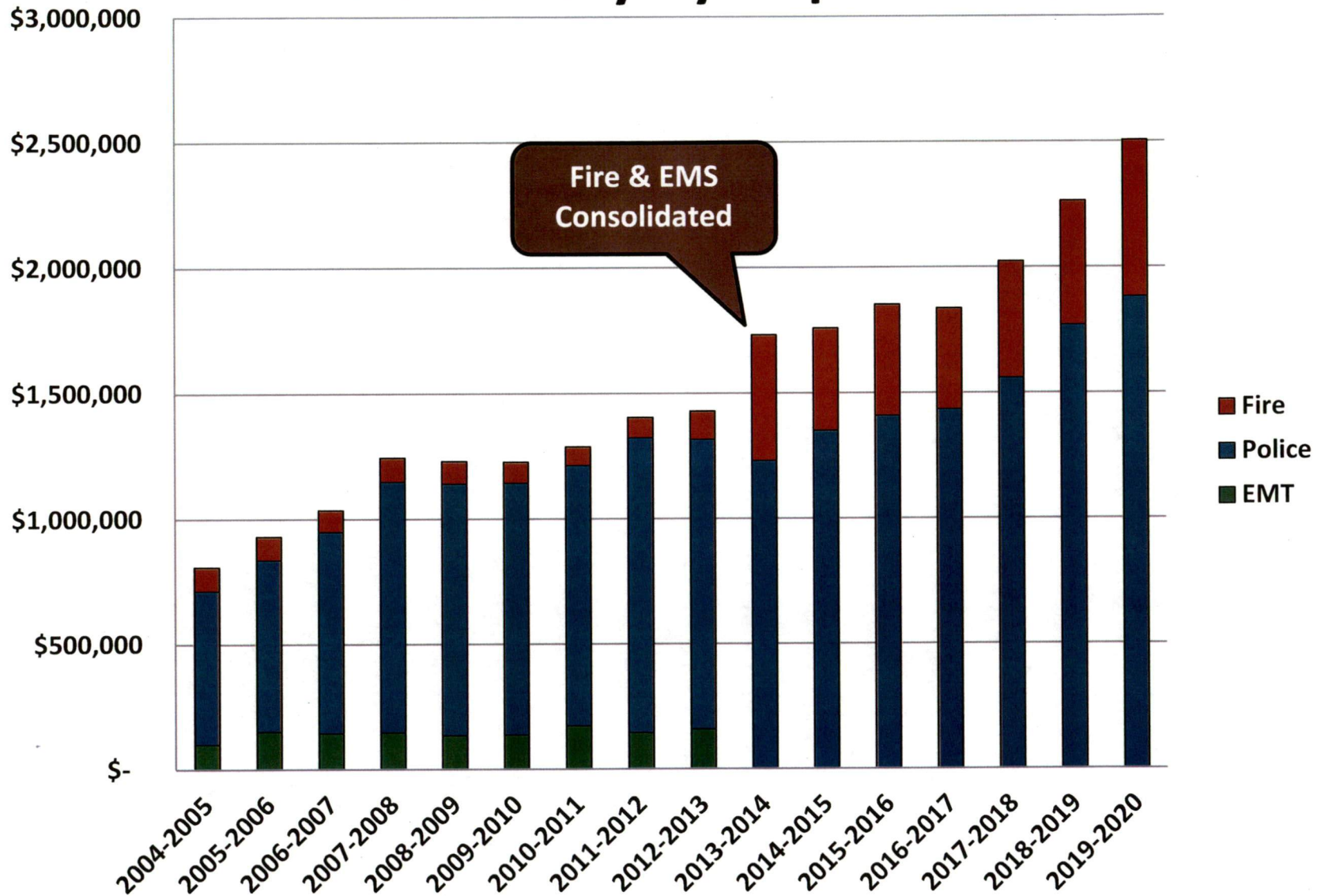
2019-2020

Fire Department
\$623,700
25%



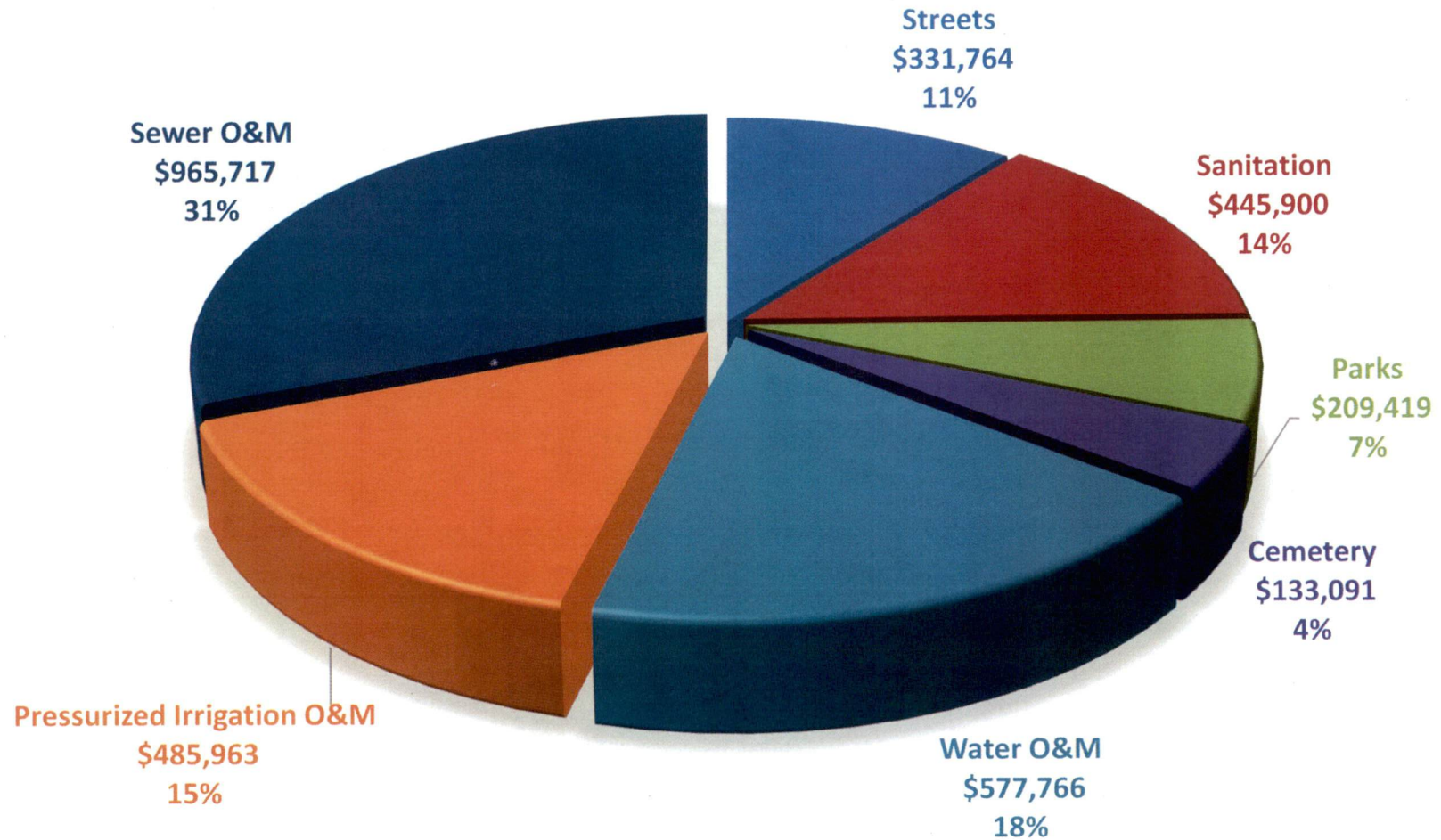
Police Department
\$1,880,384
75%

Public Safety by Department

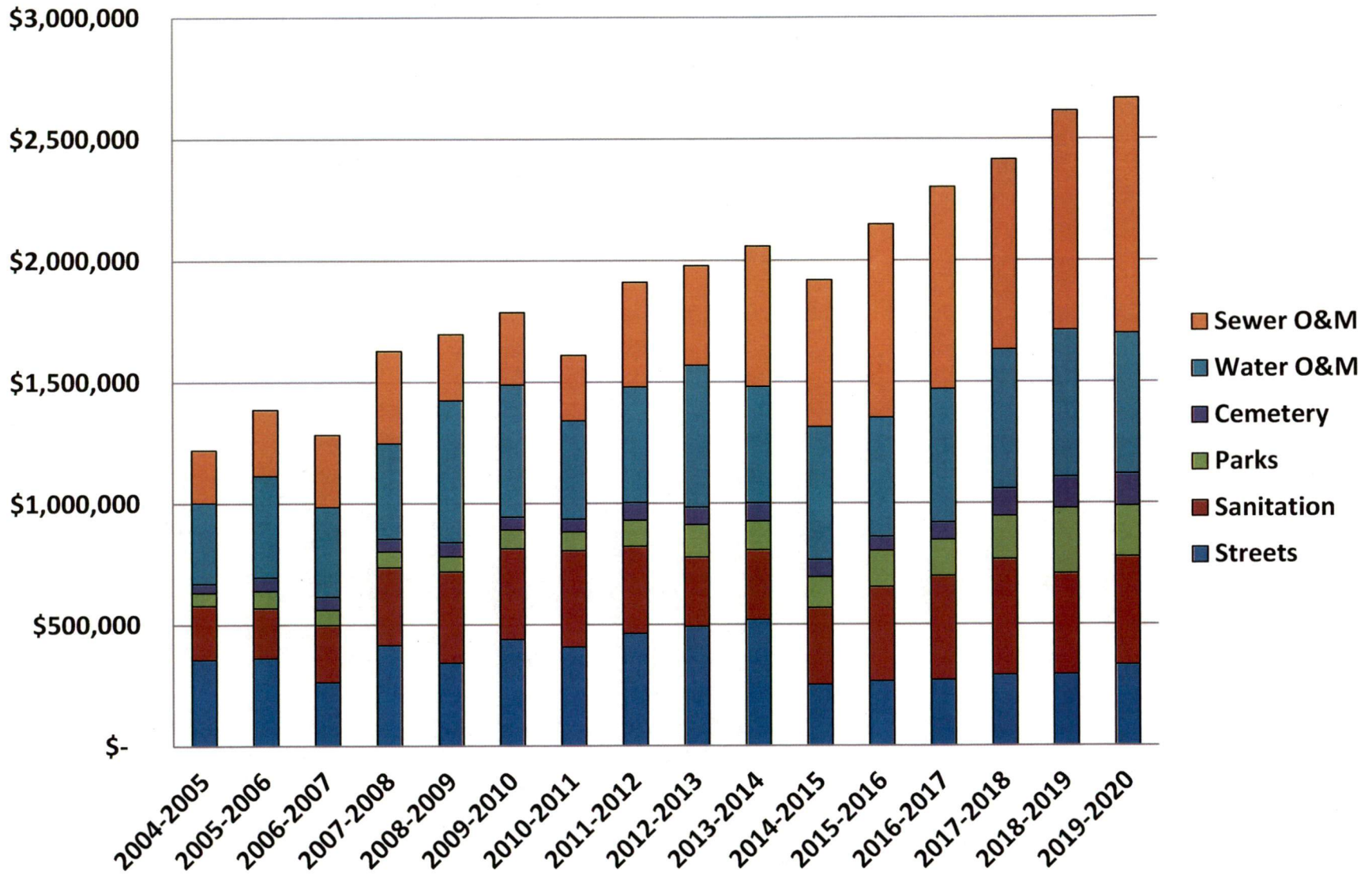


Public Works - All Funds

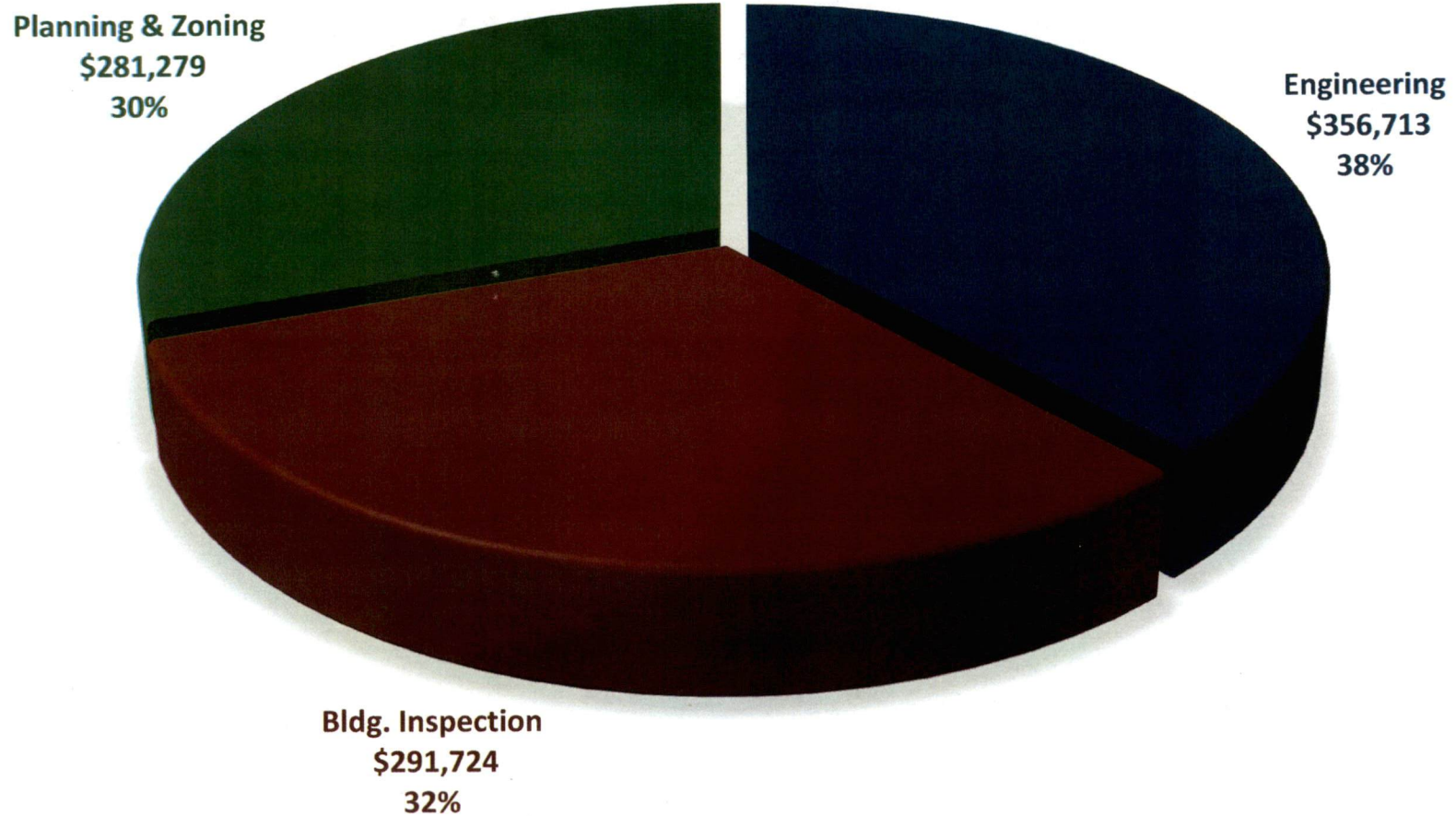
2019-2020



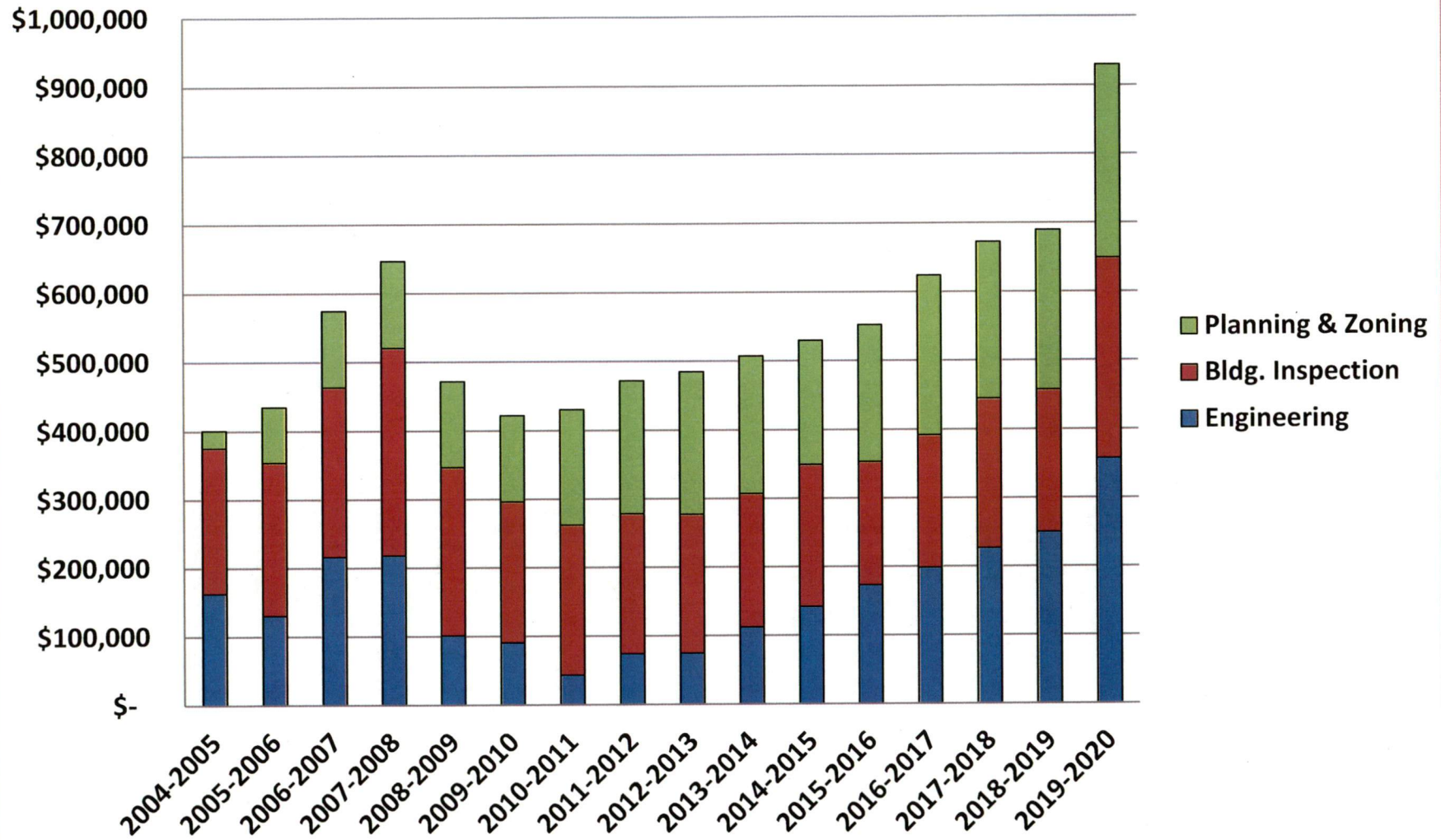
Public Works by Department



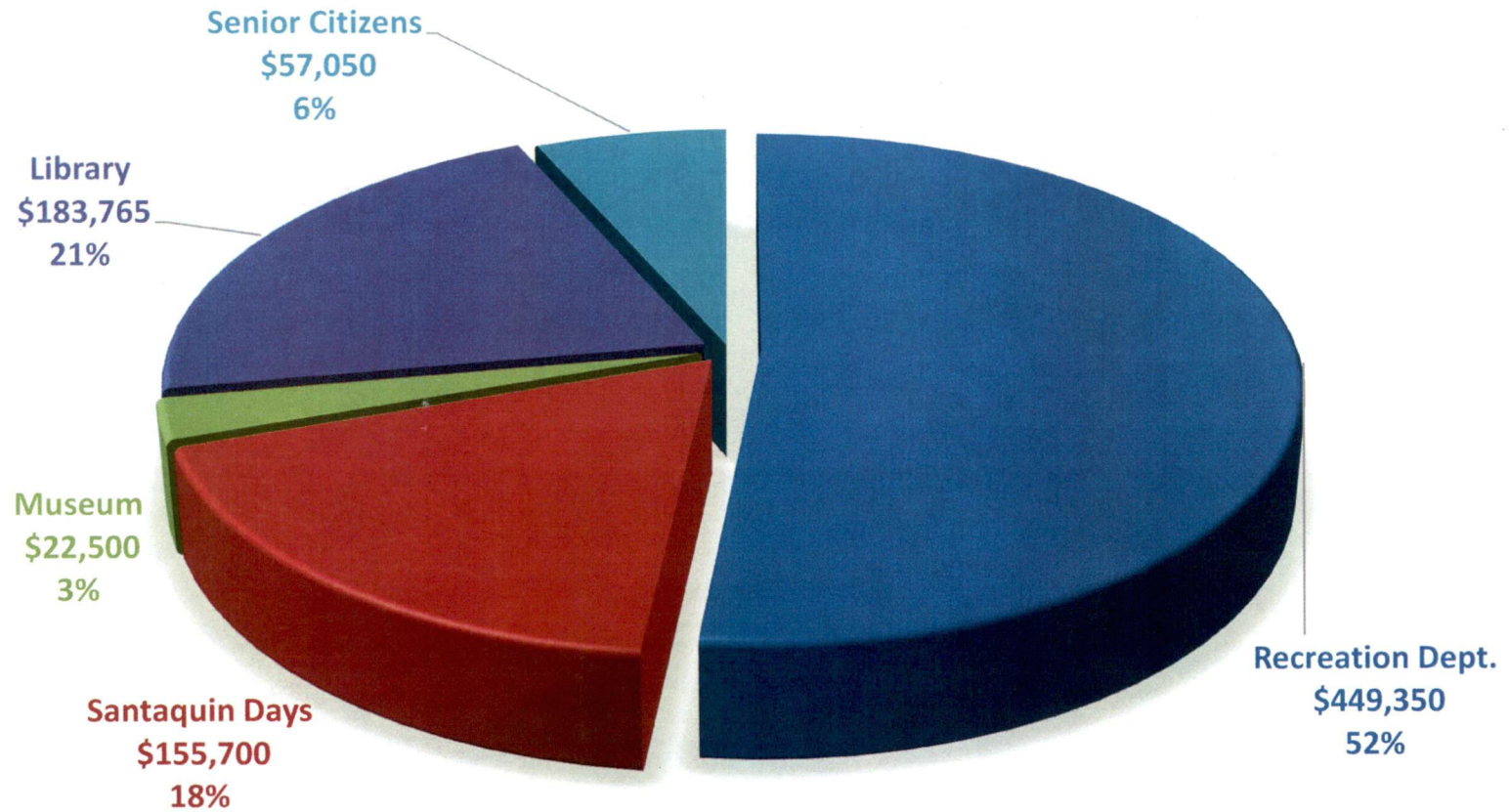
Community Development Department 2019-2020



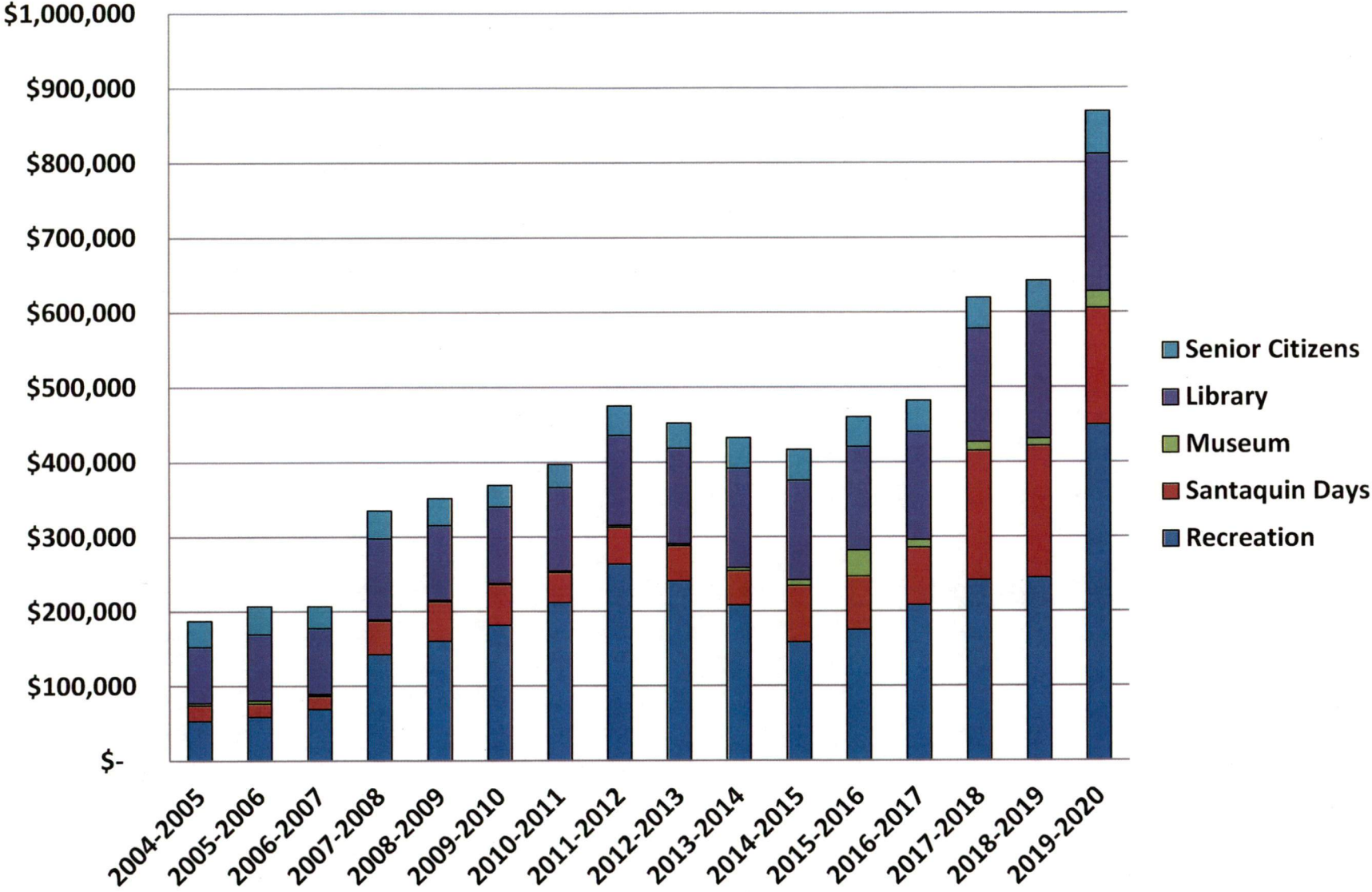
Community Development by Department



Leisure Services Department 2019-2020

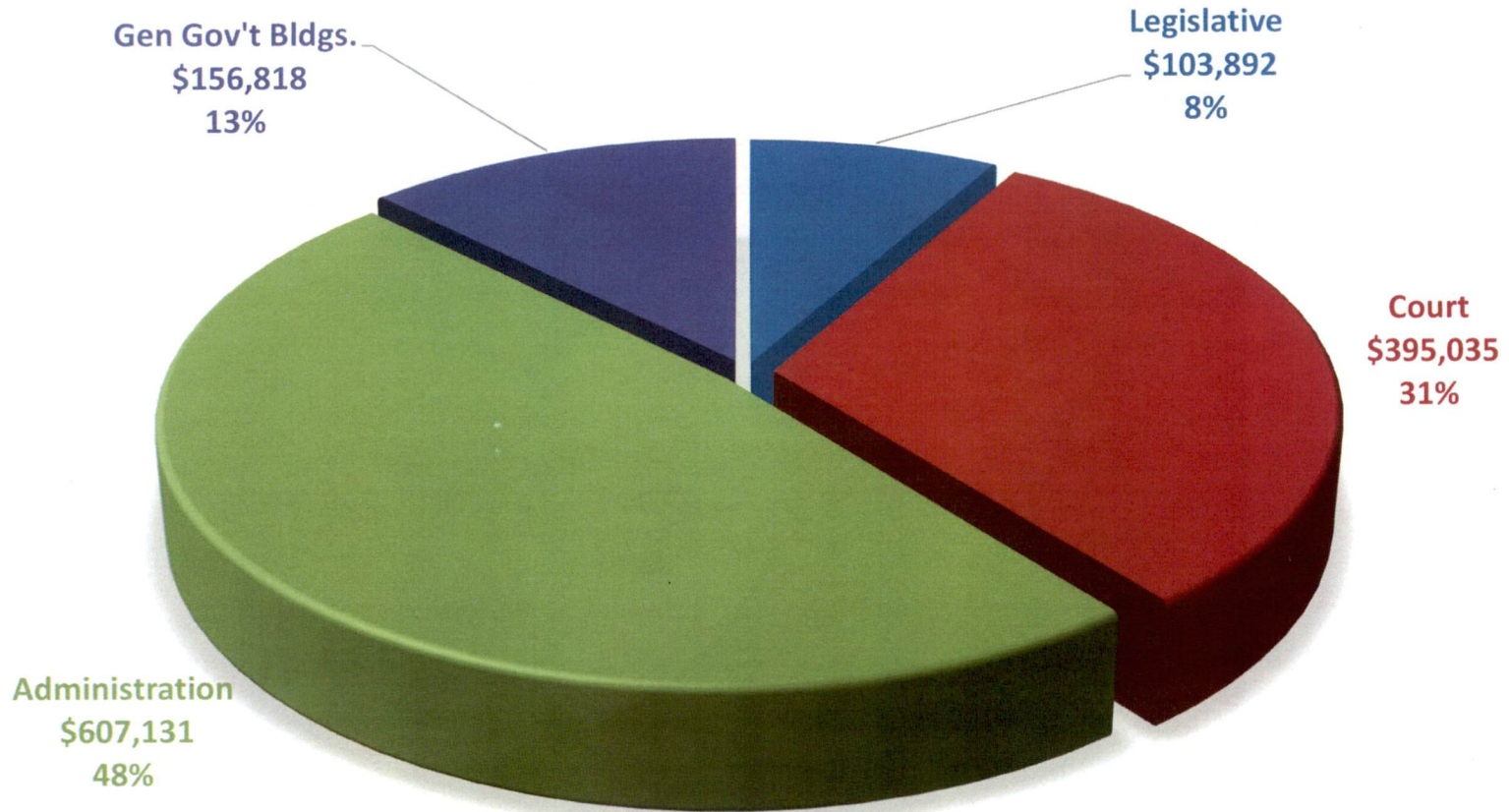


Leisure Services by Department

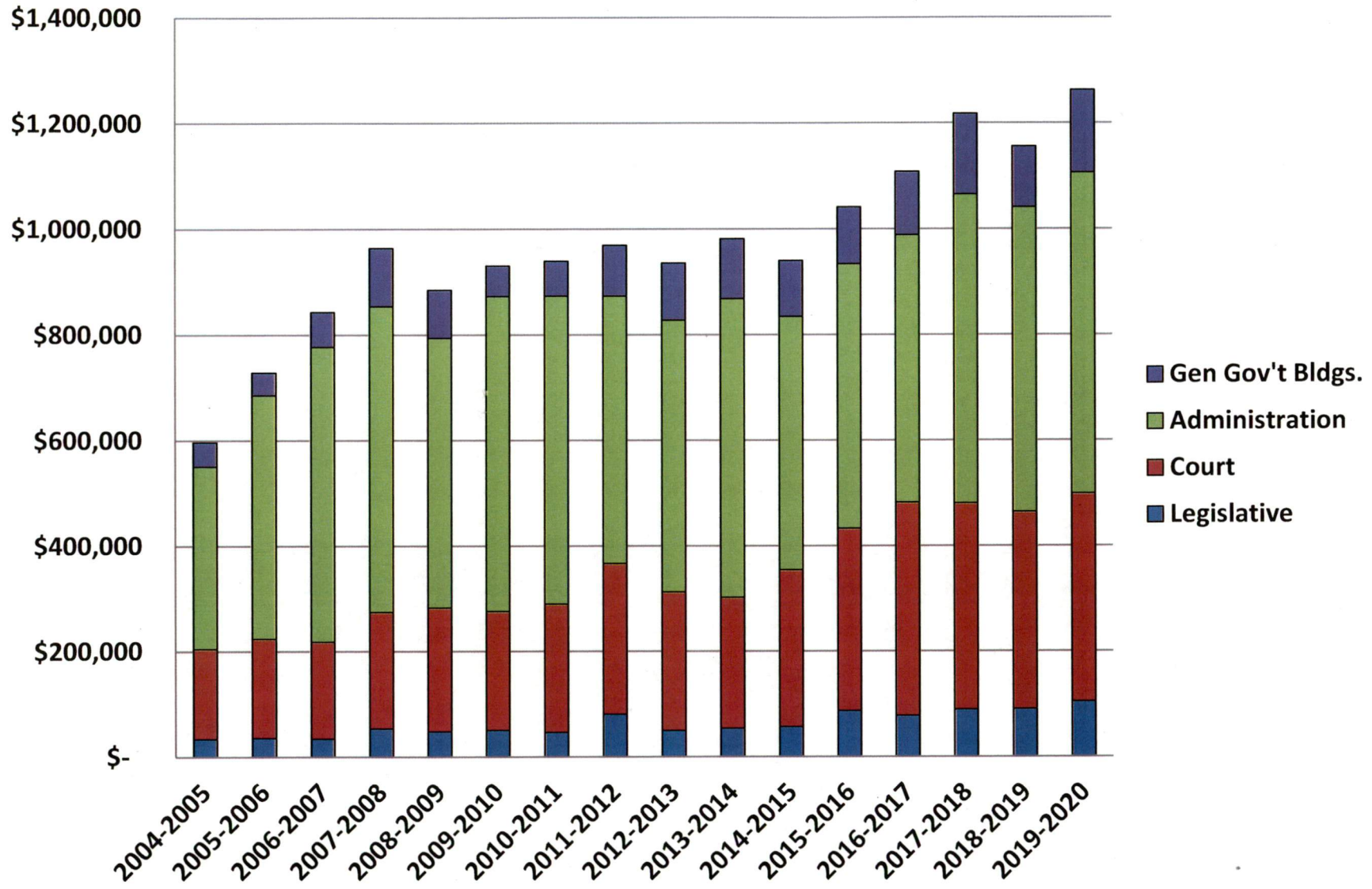


Administrative Services

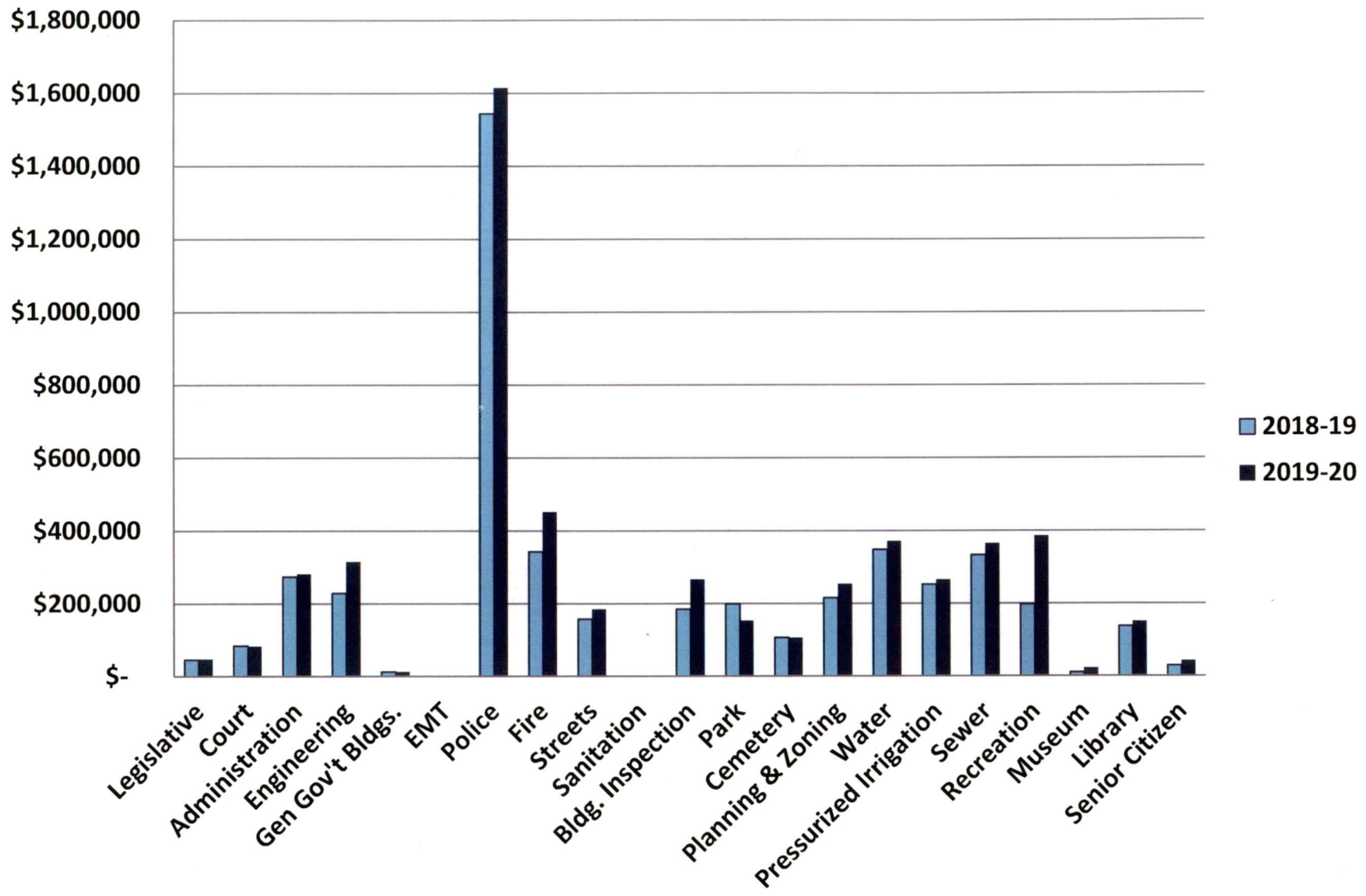
2019-2020



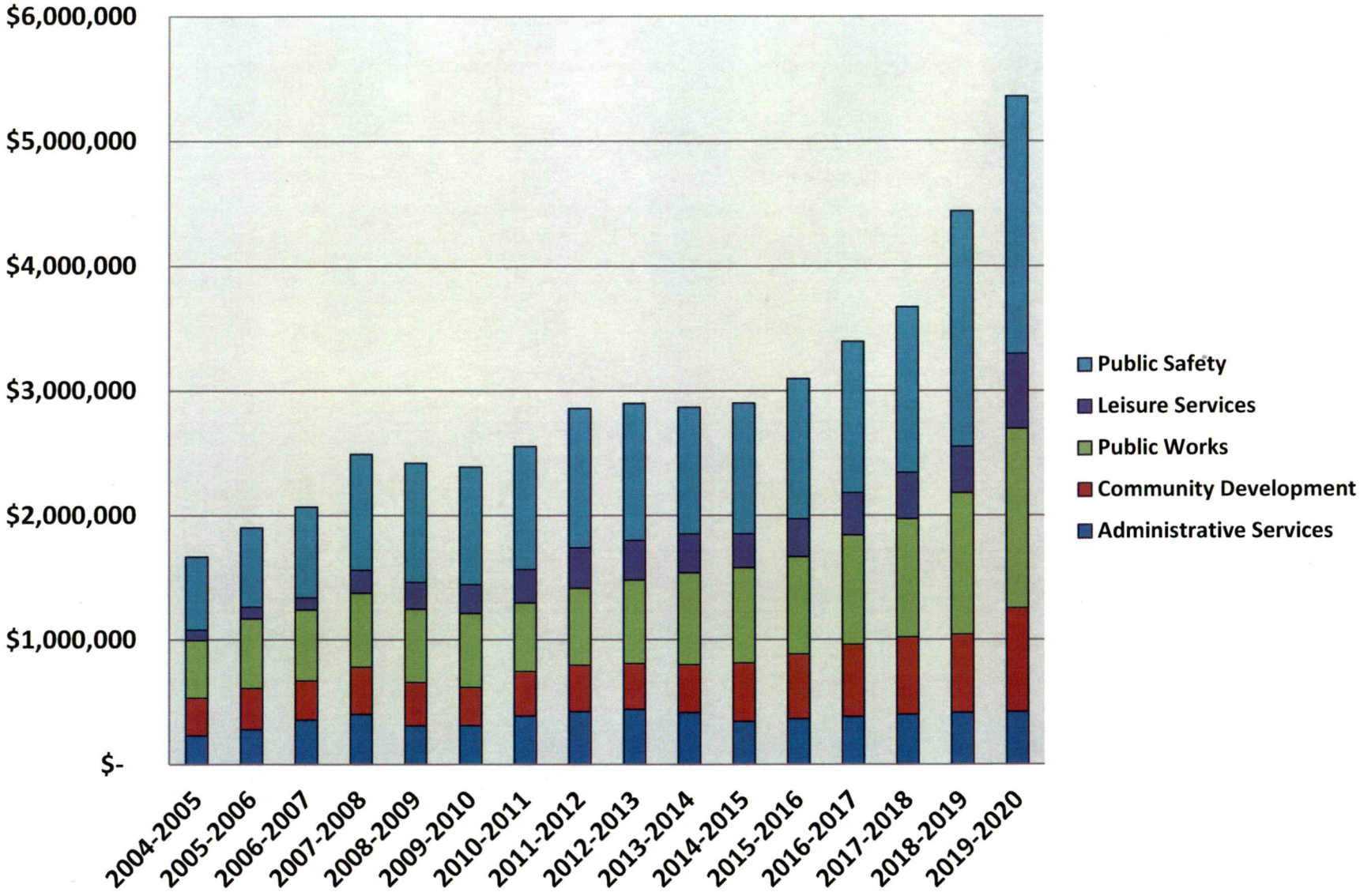
Administrative Services by Department



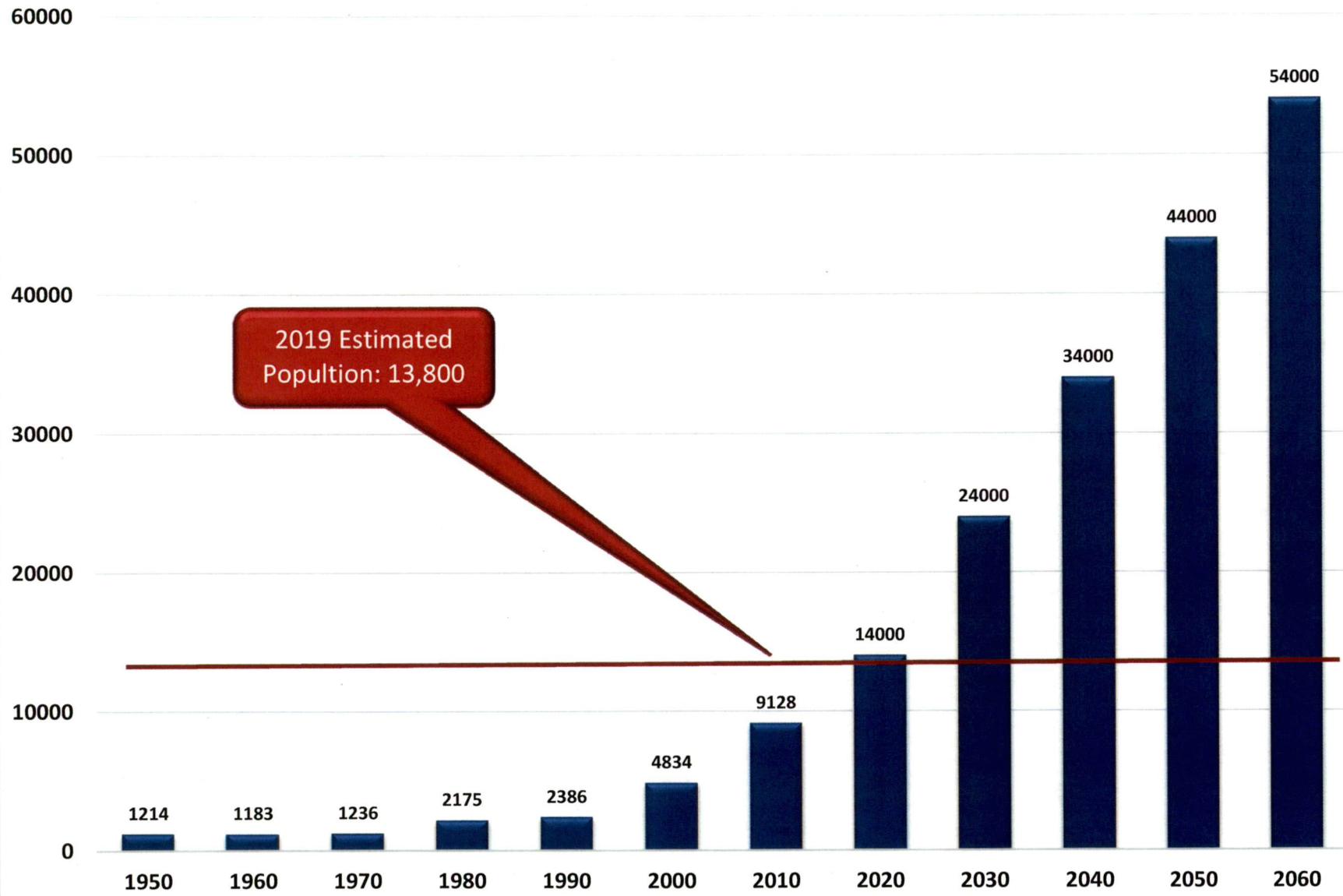
Wages by Department - Year over Year



Wages by Functional Area



Santaquin Historic Population and Projections



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.
GENERAL FUND							
REVENUES:							
TAXES							
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		\$ 2,601,041	\$ 2,746,248	\$ 2,357,979	\$ 2,961,490	7.8%	\$ 215,242
LICENSES AND PERMITS							
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		\$ 831,075	\$ 826,000	\$ 757,235	\$ 1,023,250	23.9%	\$ 197,250
INTERGOVERNMENTAL REVENUE							
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)
CHARGES FOR SERVICES							
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
FINES AND FORFEITURES							
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
INTEREST							
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.
MISCELLANEOUS REVENUE							
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
CONTRIBUTIONS AND TRANSFERS							
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
TOTAL FUND REVENUE		\$ 6,349,857	\$ 6,580,001	\$ 5,425,017	\$ 7,386,290	12.3%	\$ 806,289
EXPENDITURES:							
LEGISLATIVE							
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
COURT							
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
ADMINISTRATION							
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
ENGINEERING DEPT							
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
GENERAL GOVERNMENT BUILDINGS							
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
POLICE							
10-54-110	SALARIES AND WAGES	\$ 722,376	\$ 810,162	\$ 618,394	\$ 838,427	3.5%	\$ 28,264

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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
TOTAL POLICE		\$ 1,558,526	\$ 1,767,983	\$ 1,323,187	\$ 1,880,384	6.4%	\$ 112,401
STREETS							
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)

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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
TOTAL STREETS		\$ 290,393	\$ 292,378	\$ 234,704	\$ 331,764	13.5%	\$ 39,386
<u>SANITATION</u>							
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
TOTAL SANITATION		\$ 476,993	\$ 415,900	\$ 316,397	\$ 445,900	7.2%	\$ 30,000
<u>BUILDING INSPECTION</u>							
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
TOTAL BUILDING INSPECTION		\$ 218,916	\$ 207,461	\$ 157,989	\$ 291,724	40.6%	\$ 84,263
<u>PARKS</u>							
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)

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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)
TOTAL PARKS		\$ 179,070	\$ 269,919	\$ 205,044	\$ 209,419	-22.4%	\$ (60,500)
<u>CEMETERY</u>							
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 ACQUISITION SET ASIDE	\$ -	\$ 10,000	\$ -	\$ 10,000	0.0%	\$ -
10-77-740	CAPITAL-VEHICLES & EQUIPMENT	\$ 5,748	\$ 7,000	\$ 6,949	\$ 7,000	0.0%	\$ -
TOTAL CEMETERY		\$ 113,307	\$ 129,462	\$ 79,915	\$ 133,091	2.8%	\$ 3,630
<u>PLANNING & ZONING</u>							
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

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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%	\$ -
TOTAL PLANNING & ZONING		\$ 227,238	\$ 231,980	\$ 177,712	\$ 281,279	21.3%	\$ 49,300
TRANSFERS							
10-90-150	CONTRIBUTION TO FUND BALANCE	\$ -	\$ 60,439	\$ -	\$ 83,182	37.6%	\$ 22,743
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	\$ 8,300	0.0%	\$ -
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
TOTAL TRANSFERS		\$ 1,747,618	\$ 1,859,503	\$ 1,256,581	\$ 2,193,139	17.9%	\$ 333,636
TOTAL FUND EXPENDITURES		\$ 6,255,518	\$ 6,580,001	\$ 4,855,410	\$ 7,386,289	12.3%	\$ 806,288
NET REVENUE OVER EXPENDITURES		\$ 94,339	\$ 0	\$ 569,607	\$ 0	0.0%	\$ 0

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
CAPITAL PROJECTS - CAPITAL FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
41-38-782 NRCS GRANT - DEBRIS BASIN	\$ 38,312	\$ -	\$ 216,344	\$ 190,731	-53.1%	\$ (216,344)
TOTAL MISCELLANEOUS REVENUE	\$ 8,688	\$ 407,075	\$ 216,344	\$ 190,731	-53.1%	\$ (216,344)
CONTRIBUTIONS AND TRANSFERS						
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)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 134,808	\$ 4,159,660	\$ 2,037,979	\$ 2,420,578	-41.8%	\$ (1,739,082)
TOTAL FUND REVENUES	\$ 143,496	\$ 4,566,735	\$ 2,254,323	\$ 2,611,309	-42.8%	\$ (1,955,426)
EXPENDITURES:						
EXPENDITURES						
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)

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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%	\$ -
TOTAL EXPENDITURES		\$ 235,557	\$ 4,566,735	\$ 1,987,547	\$ 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)
NET REVENUE OVER EXPENDITURES		\$ (92,061)	\$ -	\$ 266,775	\$ 0	0.0%	\$ 0
CAPITAL VEHICLE AND EQUIPMENT - CAPTIAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
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
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 431,746	\$ 482,152	\$ 324,114	\$ 1,070,366	122.0%	\$ 588,214
TOTAL FUND REVENUE		\$ 431,746	\$ 482,152	\$ 324,114	\$ 1,070,366	122.0%	\$ 588,214

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EXPENDITURES:							
EXPENDITURES							
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%	\$ -
TOTAL FUND EXPENDITURES		\$ 421,897	\$ 482,152	\$ 327,094	\$ 1,070,366	122.0%	\$ 588,214
TOTAL FUND EXPENDITURES		\$ 421,897	\$ 482,152	\$ 327,094	\$ 1,070,366	122.0%	\$ 588,214
NET REVENUE OVER EXPENDITURES		\$ 9,849	\$ -	\$ (2,979)	\$ 0	0.0%	\$ 0
COMPUTER TECHNOLOGY - CAPITAL FUND							
REVENUES:							
CONTRIBUTIONS AND TRANSFERS							
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%	\$ -
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%	\$ -

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
43-39-140	USE OF FUND BALANCE	\$ -	\$ -	\$ -	\$ 10,000	100.0%	\$ 10,000
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 233,850	\$ 229,350	\$ 172,013	\$ 240,000	4.6%	\$ 10,650
TOTAL FUND REVENUE		\$ 233,850	\$ 229,350	\$ 172,013	\$ 240,000	4.6%	\$ 10,650
EXPENDITURES:							
EXPENDITURES							
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%	\$ -
TOTAL FUND EXPENDITURES		\$ 226,465	\$ 229,350	\$ 121,852	\$ 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%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND							

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
REVENUES:						
ENTERPRISE REVENUE						
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%	\$ -
TOTAL ENTERPRISE REVENUE	\$ 215,100	\$ 237,432	\$ 178,074	\$ 238,800	0.6%	\$ 1,368
TOTAL FUND REVENUE	\$ 215,100	\$ 237,432	\$ 178,074	\$ 238,800	0.6%	\$ 1,368
EXPENDITURES:						
EXPENDITURES						
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
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%	\$ -
ROADS - CAPITAL PROJECT FUND						
REVENUES:						
ENTERPRISE REVENUE						
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)

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
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)
TOTAL FUND REVENUE		\$ 89,865	\$ 6,340,100	\$ 4,839,274	\$ 4,852,500	-23.5%	\$ (1,487,600)
EXPENDITURES:							
EXPENDITURES							
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)
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

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
STORM DRAINAGE - ENTERPRISE FUND						
REVENUES:						
<u>CONTRIBUTIONS AND TRANSFERS</u>						
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%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 67,822	\$ 49,340	\$ 36,377	\$ 43,565	-11.7%	\$ (5,775)
TOTAL FUND REVENUE	\$ 67,822	\$ 49,340	\$ 36,377	\$ 43,565	-11.7%	\$ (5,775)
EXPENDITURES:						
<u>EXPENDITURES</u>						
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
TOTAL FUND EXPENDITURES	\$ 71,819	\$ 49,340	\$ 3,628	\$ 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
WATER - ENTERPRISE FUND						
REVENUES:						
<u>ENTERPRISE REVENUE</u>						
51-37-100 WATER SALES	\$ 1,027,027	\$ 1,077,716	\$ 837,771	\$ 1,107,815	2.8%	\$ 30,099

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
51-37-110	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%	\$ -
TOTAL ENTERPRISE REVENUE		\$ 1,249,623	\$ 1,316,016	\$ 1,028,223	\$ 1,363,365	3.6%	\$ 47,349
MISCELLANEOUS REVENUE							
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%	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 159,180	\$ 44,200	\$ 102,817	\$ 58,000	31.2%	\$ 13,800
TOTAL FUND REVENUE		\$ 1,408,803	\$ 1,360,216	\$ 1,131,040	\$ 1,421,365	4.5%	\$ 61,149
EXPENDITURES:							
EXPENDITURES							
51-40-110	SALARIES AND WAGES	\$ 186,274	\$ 184,852	\$ 143,706	\$ 194,320	5.1%	\$ 9,469
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

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
51-40-273	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)
TOTAL EXPENDITURES		\$ 1,305,853	\$ 1,360,216	\$ 1,017,508	\$ 1,421,364	4.5%	\$ 61,148
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
SEWER FUND - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
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
MISCELLANEOUS REVENUE							
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

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS							
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
TOTAL FUND REVENUE		\$ 1,862,308	\$ 2,002,698	\$ 1,502,192	\$ 2,110,584	5.4%	\$ 107,886
EXPENDITURES:							
EXPENDITURES							
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
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%	\$ -

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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%	\$ -
TOTAL EXPENDITURES		\$ 1,263,640	\$ 2,002,698	\$ 846,591	\$ 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
PRESSURIZED IRRIGATION - ENTERPRISE FUND							
REVENUES:							
ENTERPRISE REVENUE							
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
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
TOTAL ENTERPRISE REVENUE		\$ 958,788	\$ 983,000	\$ 830,855	\$ 1,101,081	12.0%	\$ 118,081
TOTAL FUND REVENUE		\$ 958,788	\$ 983,000	\$ 830,855	\$ 1,101,081	12.0%	\$ 118,081
EXPENDITURES:							
EXPENDITURES							
54-40-110	SALARIES AND WAGES	\$ 111,342	\$ 145,813	\$ 113,197	\$ 147,106	0.9%	\$ 1,293

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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%	\$ -
TOTAL EXPENDITURES		\$ 935,573	\$ 983,000	\$ 725,709	\$ 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
CULINARY WATER - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
55-38-800	IMPACT FEES	\$ 189,283	\$ 131,200	\$ 150,860	\$ 157,440	20.0%	\$ 26,240
TOTAL MISCELLANEOUS REVENUE		\$ 189,283	\$ 131,200	\$ 150,860	\$ 157,440	20.0%	\$ 26,240

Santaquin City

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS						
55-39-110 CONTRIBUTIONS FROM SURPLUS	\$ -	\$ 126,416	\$ -	\$ 200,000	58.2%	\$ 73,584
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 126,416	\$ -	\$ 200,000	58.2%	\$ 73,584
TOTAL FUND REVENUE	\$ 189,283	\$ 257,616	\$ 150,860	\$ 357,440	38.7%	\$ 99,824
EXPENDITURES:						
<u>EXPENDITURES</u>						
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
TOTAL EXPENDITURES	\$ 385,726	\$ 235,440	\$ 142,984	\$ 357,440	51.8%	\$ 122,000
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)
SEWER - IMPACT FEE FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						
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
TOTAL MISCELLANEOUS REVENUE	\$ 860,091	\$ 893,750	\$ 955,623	\$ 1,078,340	20.7%	\$ 184,590

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
CONTRIBUTIONS AND TRANSFERS						
56-39-100 REVENUE FROM SURPLUS	\$ -	\$ 1,203,000	\$ -	\$ 500,000	-58.4%	\$ (703,000)
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ -	\$ 1,203,000	\$ -	\$ 500,000	-58.4%	\$ (703,000)
TOTAL FUND REVENUE	\$ 860,091	\$ 2,096,750	\$ 955,623	\$ 1,578,340	-24.7%	\$ (518,410)
EXPENDITURES:						
<u>EXPENDITURES</u>						
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
TOTAL EXPENDITURES	\$ 1,302,624	\$ 2,096,750	\$ 597,294	\$ 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%	\$ -
PARK - IMPACT FEE FUND						
REVENUES:						
<u>MISCELLANEOUS REVENUE</u>						
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
TOTAL MISCELLANEOUS REVENUE	\$ 634,335	\$ 1,087,060	\$ 774,922	\$ 1,407,880	29.5%	\$ 320,820

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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 FUND REVENUE	\$ 634,335	\$ 1,087,060	\$ 774,922	\$ 1,407,880	29.5%	\$ 320,820
EXPENDITURES:						
EXPENDITURES						
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)
TOTAL EXPENDITURES	\$ 867,826	\$ 1,087,060	\$ 210,588	\$ 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%	\$ -
PUBLIC SAFETY - IMPACT FEE FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
58-38-800 IMPACT FEES	\$ 76,898	\$ 84,080	\$ 79,816	\$ 100,896	20.0%	\$ 16,816
TOTAL MISCELLANEOUS REVENUE	\$ 76,898	\$ 84,080	\$ 79,816	\$ 100,896	20.0%	\$ 16,816
TOTAL FUND REVENUE	\$ 76,898	\$ 84,080	\$ 79,816	\$ 100,896	20.0%	\$ 16,816
EXPENDITURES:						
EXPENDITURES						
58-40-720 IMPACT FEE	\$ -	\$ 79,080	\$ -	\$ 65,896	-16.7%	\$ (13,184)

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
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%	\$ -
TOTAL EXPENDITURES		\$ -	\$ 84,080	\$ -	\$ 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%	\$ -
TRANSPORTATION - IMPACT FEE FUND							
REVENUES:							
MISCELLANEOUS REVENUE							
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
TOTAL MISCELLANEOUS REVENUE		\$ 149,013	\$ 128,600	\$ 122,965	\$ 157,399	22.4%	\$ 28,799
TOTAL FUND REVENUE		\$ 149,013	\$ 128,600	\$ 122,965	\$ 157,399	22.4%	\$ 28,799
EXPENDITURES:							
EXPENDITURES							
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%	\$ -

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Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
59-40-900 CONTRIBUTION TO FUND BALANCE		\$ -		\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ 119,117	\$ 128,600	\$ 1,376	\$ 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
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
REVENUES:						
MISCELLANEOUS REVENUE						
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
TOTAL MISCELLANEOUS REVENUE	\$ 365,013	\$ 800,000	\$ 520,905	\$ 820,000	2.5%	\$ 20,000
CONTRIBUTIONS AND TRANSFERS						
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
TOTAL FUND REVENUE	\$ 365,013	\$ 900,000	\$ 520,905	\$ 1,005,000	11.7%	\$ 105,000
EXPENDITURES:						
EXPENDITURES						
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%	\$ -

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
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
TOTAL EXPENDITURES		\$ 546,960	\$ 900,000	\$ 343,532	\$ 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
RECREATION - SPECIAL REVENUE FUND							
REVENUES:							
<u>INTERGOVERNMENTAL REVENUE</u>							
61-33-100	CELL TOWER LEASE REVENUE	\$ 49,861	\$ 50,000	\$ 47,982	\$ 50,000	0.0%	\$ -
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
<u>CHARGES FOR SERVICES</u>							
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

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
61-34-660	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
CONTRIBUTIONS AND TRANSFERS			\$ -				
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
TOTAL FUND REVENUE		\$ 245,053	\$ 244,100	\$ 204,352	\$ 449,350	84.1%	\$ 205,250
EXPENDITURES:							
EXPENDITURES							
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

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
61-40-242	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
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)
TOTAL EXPENDITURES		\$ 241,180	\$ 244,100	\$ 190,361	\$ 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
SANTAQUIN DAYS - SPECIAL REVENUE FUND							
REVENUES:							
CHARGES FOR SERVICES							
62-34-100	EASTER EGG EVENT REVENUE	\$ 99	\$ -	\$ 20	\$ -	0.0%	\$ -

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Account Number	Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
62-34-205	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)
TOTAL CHARGES FOR SERVICES		\$ 85,426	\$ 135,800	\$ 50,476	\$ 45,100	-66.8%	\$ (90,700)
<u>MISCELLANEOUS REVENUE</u>							
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
<u>CONTRIBUTIONS AND TRANSFERS</u>							
62-39-100	TRANSFER FROM GENERAL FUND	\$ 41,000	\$ 3,000	\$ 2,250	\$ 60,600	1920.0%	\$ 57,600
TOTAL CONTRIBUTIONS AND TRANSFERS		\$ 41,000	\$ 3,000	\$ 2,250	\$ 60,600	1920.0%	\$ 57,600
TOTAL FUND REVENUE		\$ 173,817	\$ 176,800	\$ 74,967	\$ 155,700	-11.9%	\$ (21,100)
EXPENDITURES:							
<u>EXPENDITURES</u>							
62-40-110	SALARY FT	\$ -	\$ -	\$ -	\$ 15,651	100.0%	\$ 15,651

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.
62-40-120	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)
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%	\$ -
TOTAL EXPENDITURES		\$ 173,720	\$ 176,800	\$ 94,742	\$ 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

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.
CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND						
REVENUES:						
INTERGOVERNMENTAL REVENUE						
63-33-200 OTHER DONATIONS	\$ 60	\$ -	\$ 315	\$ -	0.0%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE	\$ 60	\$ -	\$ 315	\$ -	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
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%	\$ -
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 11,100	\$ 10,000	\$ 7,500	\$ 22,500	125.0%	\$ 12,500
TOTAL FUND REVENUE	\$ 11,160	\$ 10,000	\$ 7,815	\$ 22,500	125.0%	\$ 12,500
EXPENDITURES:						
EXPENDITURES						
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%	\$ -
TOTAL EXPENDITURES	\$ 11,341	\$ 10,000	\$ 5,806	\$ 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

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.
ROYALTY - SPECIAL REVENUE FUND						
REVENUES:						
REVENUE:						
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%	\$ -
TOTAL INTERGOVERNMENTAL REVENUE	\$ 16,671	\$ 12,700	\$ 10,939	\$ 13,100	3.1%	\$ 400
EXPENDITURES:						
EXPENDITURES						
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%	\$ -
TOTAL EXPENDITURES	\$ 17,408	\$ 12,700	\$ 4,427	\$ 13,100	3.1%	\$ 400
NET REVENUE OVER EXPENDITURES	\$ (737)	\$ -	\$ 6,512	\$ -	0.0%	\$ -
STORM DRAINAGE IMPACT FEE FUND (NEW)						

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.
REVENUES:							
REVENUE:							
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
TOTAL FUND REVENUE		\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
EXPENDITURES:							
EXPENDITURES							
65-40-720	IMPACT FEE EXPENSE				\$ 185,000	100.0%	\$ 185,000
65-40-900	TRANSFER TO OTHER FUNDS				\$ -	0.0%	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 185,000	100.0%	\$ 185,000
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
RAP TAX FUND (NEW)							
REVENUES:							
REVENUE:							
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

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 FUND REVENUE	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
EXPENDITURES:						
EXPENDITURES						
66-40-720 RAP TAX EXPENSE				\$ 47,200	100.0%	\$ 47,200
66-40-900 TRANSFER TO OTHER FUNDS				\$ -	0.0%	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
LIBRARY - SPECIAL REVENUE FUND						
REVENUES:						
TAXES						
72-31-100 CURRENT PROPERTY TAXES	\$ 59,025	\$ 63,162	\$ 63,833	\$ 67,865	7.4%	\$ 4,703
TOTAL TAXES	\$ 59,025	\$ 63,162	\$ 63,833	\$ 67,865	7.4%	\$ 4,703
MISCELLANEOUS REVENUE						
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%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 9,065	\$ 20,200	\$ 24,921	\$ 20,200	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
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)

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	\$ 80,000	\$ 85,431	\$ 62,775	\$ 95,700	12.0%	\$ 10,269
	TOTAL FUND REVENUE	\$ 148,090	\$ 168,793	\$ 151,529	\$ 183,765	8.9%	\$ 14,972
	EXPENDITURES:						
	EXPENDITURES						
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%	\$ -
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%	\$ -
	TOTAL EXPENDITURES	\$ 151,471	\$ 168,793	\$ 137,373	\$ 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
SENIOR CITIZENS - SPECIAL REVENUE FUND							
	REVENUES:						
	CHARGES FOR SERVICES						
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

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	\$ 17,488	\$ 15,400	\$ 12,181	\$ 17,750	15.3%	\$ 2,350
MISCELLANEOUS REVENUE						
75-38-900 SUNDRY	\$ 1,020	\$ 800	\$ 620	\$ 800	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 1,020	\$ 800	\$ 620	\$ 800	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
75-39-100 TRANSFER FROM GENERAL FUND	\$ 24,000	\$ 26,000	\$ 19,500	\$ 38,500	48.1%	\$ 12,500
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 24,000	\$ 26,000	\$ 19,500	\$ 38,500	48.1%	\$ 12,500
TOTAL FUND REVENUE	\$ 42,508	\$ 42,200	\$ 32,301	\$ 57,050	35.2%	\$ 14,850
EXPENDITURES:						
EXPENDITURES						
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
TOTAL EXPENDITURES	\$ 41,605	\$ 42,200	\$ 33,475	\$ 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
FIRE DEPARTMENT - SPECIAL REVENUE FUND						

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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.
REVENUES:						
INTERGOVERNMENTAL REVENUE						
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
TOTAL INTERGOVERNMENTAL REVENUE	\$ 5,711	\$ 12,000	\$ 4,206	\$ 14,500	20.8%	\$ 2,500
CHARGES FOR SERVICES						
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)
TOTAL CHARGES FOR SERVICES	\$ 219,339	\$ 209,000	\$ 418,006	\$ 216,200	3.4%	\$ 7,200
MISCELLANEOUS REVENUE						
76-38-900 MISC REVENUE	\$ 1,291	\$ 4,000	\$ 3,449	\$ 4,000	0.0%	\$ -
TOTAL MISCELLANEOUS REVENUE	\$ 1,291	\$ 4,000	\$ 3,449	\$ 4,000	0.0%	\$ -
CONTRIBUTIONS AND TRANSFERS						
76-39-100 TRANSFER FROM GENERAL FUND	\$ 270,000	\$ 270,000	\$ 202,500	\$ 389,000	44.1%	\$ 119,000
TOTAL CONTRIBUTIONS AND TRANSFERS	\$ 270,000	\$ 270,000	\$ 202,500	\$ 389,000	44.1%	\$ 119,000
TOTAL FUND REVENUE	\$ 496,341	\$ 495,000	\$ 628,161	\$ 623,700	26.0%	\$ 128,700
EXPENDITURES:						
FIRE PROTECTION						
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%	\$ -

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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.
76-57-132	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
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
TOTAL FIRE PROTECTION		\$ 464,147	\$ 495,000	\$ 494,288	\$ 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 Budgeted Transfers

General Fund Transfers In:

Fund	Acct No	Amount
General Fund	10-39-909	\$ 125,000
General Fund	10-39-910	\$ 600,000
General Fund	10-39-911	\$ 450,000
Total GF Transfer In		\$ 1,175,000

General Fund Transfers Out:

Fund	Acct No	Amount
General Fund	10-90-200	\$ 250,000
General Fund	10-90-205	\$ 8,300
General Fund	10-90-300	\$ 22,500
General Fund	10-90-400	\$ 95,700
General Fund	10-90-500	\$ 38,500
General Fund	10-90-550	\$ 80,000
General Fund	10-90-600	\$ 260,000
General Fund	10-90-700	\$ 85,358
General Fund	10-90-800	\$ 60,600
General Fund	10-90-860	\$ 389,000
General Fund	10-90-870	\$ 631,500
General Fund	10-90-884	\$ 188,500
Total GF Transfer Out:		\$ 2,109,958

Other Fund Transfers Out:

Irrigation Impact Fee Fund	60-40-915	\$ 150,000
Culinary Impact Fee Fund	55-40-915	\$ 150,000
Road Capital Project Fund	45-40-900	\$ 400,000
Water Fund	43-39-110	\$ 50,000
Sewer Fund	43-39-120	\$ 50,000
Pressurized Irrigation Fund	43-39-130	\$ 50,000
Water Fund	51-40-901	\$ 82,272
Sewer Fund	52-40-901	\$ 80,328
Pressurized Irrigation Fund	54-40-901	\$ 76,200
Transportation Impact Fee Fund	59-40-900	\$ 100,000
PW Capital Fund	44-40-740	\$ 31,008
Irrigation Fund	54-40-253	\$ 32,500
Sewer Impact Fee Fund	56-40-900	\$ 200,000
Pressurized Irrigation Fund	54-40-920	\$ 220,000
Total Other Transfers From:		\$ 1,672,308

Transfer From:

Fund	Acct No	Amount
P. Irrigation Fund (11.4% of Enterprise Fund)	54-40-790	\$ 125,000
Water Fund (42.2% of Enterprise Fund)	51-40-900	\$ 600,000
Sewer Fund (21.3% of Enterprise Fund)	52-40-830	\$ 450,000
Total Transfer Out:		\$ 1,175,000

Transfer To:

Fund	Acct No	Amount
Recreation Fund	61-39-100	\$ 250,000
Royalty Fund	64-39-100	\$ 8,300
Chieftain Museum	63-39-100	\$ 22,500
Library Fund	72-39-410	\$ 95,700
Seniors Fund	75-39-100	\$ 38,500
Computer Capital Fund	49-39-100	\$ 80,000
Capital Projects	41-39-100	\$ 260,000
Capital Vehicles & Equipment	42-39-100	\$ 85,358
Santaquin Events	62-39-100	\$ 60,600
Fire Department Fund	73-39-100	\$ 389,000
Road Capital Project Fund (New)	45-39-100	\$ 631,500
Local Building Authority	Separate Entity	\$ 188,500
Total Transfers In:		\$ 2,109,958

Other Fund Transfers In:

Capital Project Fund	41-39-312	\$ 150,000
Capital Project Fund	41-39-313	\$ 150,000
Community Development Fund	Separate Entity	\$ 400,000
Computer Capital Fund	43-39-110	\$ 50,000
Computer Capital Fund	43-39-120	\$ 50,000
Computer Capital Fund	43-39-130	\$ 50,000
PW Capital Fund	44-39-110	\$ 82,272
PW Capital Fund	44-39-120	\$ 80,328
PW Capital Fund	44-39-130	\$ 76,200
Roads Capital Project Fund	45-39-141	\$ 100,000
Capital Vehicles Fund	44-40-740	\$ 31,008
Santaquin Water District	Separate Entity	\$ 32,500
Sewer Fund	52-38-910	\$ 200,000
Irr. Impact Fee Fund	60-38-900	\$ 220,000
Total Other Transfers In:		\$ 1,672,308

DEBT SERVICE PAYMENTS

Financial Institution	Description	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2020	MATURITY DATE
ZIONS BANK					
	2015 (5) PIECE EQUIPMENT LEASE	\$ 197,000	\$ 7,228	\$ 3,571	10/16/2020
	2016 (4) PIECE EQUIPMENT LEASE	\$ 482,477	\$ 61,373	\$ 176,407	3/1/2023
	2019 (10) PIECE EQUIPMENT LEASE	\$ 754,000	\$ 166,000	\$ 566,000	
USDA LOANS					
	2019 (10) PIECE EQUIPMENT LEASE	\$ 2,972,000	\$ 126,852	\$ 2,586,515	2/15/2025
STATE OF UTAH					
	1.1934% ON INTER 2-28 (1964)	\$ 1,000,000	\$ 34,000	\$ 204,000	12/1/2025
	2014 (1) BOND DWS	\$ 6,034,000	\$ 376,000	\$ 3,988,710	1/1/2031
	2014 (1) BOND DWS	\$ 3,441,000	\$ 82,910	\$ 1,662,000	11/1/2039
	2014 WA BOND DWR	\$ 1,720,000	\$ 92,910	\$ 1,692,000	1/1/2039
	2018 P1 BOND DWR	\$ 4,300,000	\$ 489,677	\$ 3,516,000	7/15/2028
	2018 SCA ROTATION PROGRAM	\$ 190,855	\$ 27,265	\$ 138,325	8/1/2025
	2015 PIECE SABER PUMPER FIRE TRUCK PWT	\$ 446,032	\$ 54,600	\$ 198,671	6/24/2024
	2012 P1 REVENUE BOND	\$ 6,130,000	\$ 612,124	\$ 3,285,000	9/1/2028
	Total:	\$ 2,048,769	\$ 18,911,200		
CAPITAL ONE	2018 PUBLIC WORKS BUILDING BOND	\$ 2,500,000	\$ 186,697	\$ 2,054,000	9/27/2035

RESERVE PAYMENTS

Financial Institution	Description	Original Bond Amount	ANNUAL PAYMENT	Remaining Debt Service Balance as of 6/30/2020	MATURITY DATE
STATE OF UTAH LOANS					
	WRP - Bond Reserve (\$384,940 over 10yr)	\$ 38,494	\$ 38,494	\$ 38,494	2/28/2027
	WRP - Bond Reserve (\$102,470 over 10yr)	\$ 10,247	\$ 10,247	\$ 10,247	2/28/2027
	WRP - Bond Reserve (\$13,384 over 10yr)	\$ 1,338	\$ 1,338	\$ 1,338	No End
	WRP - Set Aside for Future Land Acquisition	\$ 10,000	\$ 10,000	\$ 10,000	No End
CEMETERY					
	WRP - Debt Service Reserve (\$133,836 over 10yr)	\$ 13,384	\$ 13,384	\$ 13,384	2/28/2027
	WRP - Short Term Debt Fund (Retained but available for repairs)	\$ 28,384	\$ 28,384	\$ 28,384	1/6 of the Bond
	Total:	\$ 110,015			

AMORTIZATION SCHEDULES & POPULATION ESTIMATES

Residential Units	Estimated Growth Rate	Population Estimate	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
14000	3571	3730	4000	4250	4500	4750	5000	5250	5500	5750	6000	6250	6500	6750	7000	7250	7500	7750	8000	8250	8500	8750	9000			
Long Term Debt																										
2011A-1 Sewer Revenue Bond	1/1	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000	
2011A-2 Sewer Revenue Bond	Monthly (5/10/571)	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	\$ 126,852	
2012 P1 Revenue Bond	5/1 (Principal & Interest) 3/1 (Interest Only)	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	\$ 512,124	
2013 Public Works Building	1/1 & 7/1 - 1st Sotomoguin BA	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	\$ 186,629	
2018 Board Bond	1/1	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	
2018 Board Bond	1/15 & 7/15	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	\$ 485,619	
Total Long Term Debt Payments		\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	\$ 1,919,120	
Reserve Payments																										
WRP - Bond Reserve (\$384,940 over 10yr)		\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	\$ 38,494	
WRP - Repair & Replacement (\$102,470 over 10yr)		\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	\$ 10,247	
WRP - Debt Service Reserve (\$13,384 over 10yr)		\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	\$ 1,338	
WRP - Short Term Debt Fund (Retained but available for repairs)		\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	\$ 28,384	
Total Reserve Payments		\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	\$ 100,015	
Vehicles & Equipment																										
2015 PIECE SABER PUMPER FIRE TRUCK		\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	\$ 54,500	
2015 (5) PIECE EQUIPMENT LEASE		\$ 7,228	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	\$ 3,614	
2016 (4) PIECE EQUIPMENT LEASE		\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	\$ 61,373	
2018 SCA ROTATION		\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	
Total Vehicles & Equipment Payments		\$ 316,866	\$ 312,752	\$ 309,138	\$ 305,524	\$ 301,910	\$ 298,296	\$ 294,682	\$ 291,068	\$ 287,454	\$ 283,840	\$ 280,226	\$ 276,612	\$ 272,998	\$ 269,384	\$ 265,770	\$ 262,156	\$ 258,542	\$ 254,928	\$ 251,314	\$ 247,700	\$ 244,086	\$ 240,472	\$ 236,858	\$ 233,244	
Per Capita Debt																										
Total Debt & Reserve Payments		\$ 2,335,001	\$ 2,329,130	\$ 2,323,259	\$ 2,317,388	\$ 2,311,517	\$ 2,305,646	\$ 2,300,000	\$ 2,294,646	\$ 2,289,544	\$ 2,284,682	\$ 2,279,960	\$ 2,275,378	\$ 2,270,936	\$ 2,266,634	\$ 2,262,472	\$ 2,258,450	\$ 2,254,568	\$ 2,250,826	\$ 2,247,224	\$ 2,243,762	\$ 2,240,440	\$ 2,237,258	\$ 2,234,216	\$ 2,231,314	\$ 2,228,552
Total debt per citizen per mo		\$ 31.90	\$ 31.74	\$ 31.58	\$ 31.42	\$ 31.26	\$ 31.10	\$ 30.94	\$ 30.78	\$ 30.62	\$ 30.46	\$ 30.30	\$ 30.14	\$ 29.98	\$ 29.82	\$ 29.66	\$ 29.50	\$ 29.34	\$ 29.18	\$ 29.02	\$ 28.86	\$ 28.70	\$ 28.54	\$ 28.38	\$ 28.22	\$ 28.06
Total debt per household per mo		\$ 54,500	\$ 51,765	\$ 48,325	\$ 44,075	\$ 37,425	\$ 34,545	\$ 33,025	\$ 31,005	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265	\$ 27,265

9250 9300 9350 10000 10250 10500 10750 11000 11250 11500
 37000 38000 39000 40000 41000 42000 43000 44000 45000 46000
 2042 2044 2045 2046 2047 2048 2049 2050 2051 2052
 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 77,775

\$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 126,852 \$ 77,775
 2043 2044 2045 2046 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
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\$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 155,742 \$ 106,615
 \$ 0.35 \$ 0.34 \$ 0.33 \$ 0.32 \$ 0.31 \$ 0.30 \$ 0.29 \$ 0.28 \$ 0.27 \$ 0.19
 \$ 1.40 \$ 1.37 \$ 1.33 \$ 1.30 \$ 1.27 \$ 1.24 \$ 1.21 \$ 1.18 \$ 1.15 \$ 0.77

Santaquin Community Development Agency Board
2019-2020 Budget

Carry Over Reserve Balance from Prior Year (Equity):	\$ 10,257
Revenues:	
Interest Earned:	\$ 10
Contribution From Surplus:	\$ 990
Transfers from Santaquin City:	\$ 400,000
Total Revenues:	\$ 401,000
Total Equity & Revenue	\$ 411,257
Expenditures:	
Orchard Lane CDA Incentive Package	\$ 400,000
Misc. Operational Costs including publishing, auditing, supplies, etc.	\$ 1,000
Total Expenditures:	\$ 401,000
Estimated Ending Equity (Carry Over) Balance:	\$ 10,257

**Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2020-2021 FY Budget as Equity*

Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
Revenues:							
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)
	Total Revenues:	\$ 4	\$ 401,000	\$ 7	\$ 401,000	\$ -	\$ -
Expenditures:							
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	\$ -	\$ -	\$ -
	Total Expenses:	\$ 20	\$ 401,000	\$ 20	\$ 401,000	\$ -	\$ -
NET REVENUE OVER EXPENDITURES		\$ (16)	\$ -	\$ (13)	\$ -	\$ -	\$ -

Santaquin City Local Building Authority
2019-2020 Budget

Carry Over Reserve Balance from Prior Year (Equity):	\$ 35.00
Revenues:	
Budgeted Transfers from Santaquin City 2019-20:	\$ 188,500
Total Revenues:	\$ 188,500
Total Equity & Revenue	\$ 188,535
Expenditures:	
Santaquin City Public Works Building Debt Service	\$ 186,697
Zions Bank Trustee Fees (Annual)	\$ 1,760
Contribution to Surplus	\$ 43
Total Expenditures:	\$ 188,500
Estimated Ending Equity (Carry Over) Balance:	\$ 35

**Note: The Amortization Schedule for the LBA for the Santaquin City Public Works Building can be found on the "Current Debt Service" tab of this spreadsheet*

Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019)	Projected Budget (2019-2020)	%Chg.	\$ Chg.
Revenues:							
82-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82-3910	Transfers from City	\$ 188,400	\$ 188,335	\$ 48,525	\$ 188,500	\$ 0	\$ 165
82-NEW	Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues:	\$ 188,400	\$ 188,335	\$ 48,525	\$ 188,500	\$ 0	\$ 165
Expenditures:							
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	\$ -	\$ -
	Total Expenses:	\$ 188,400	\$ 188,335	\$ 95,299	\$ 188,500	\$ 0	\$ 165
NET REVENUE OVER EXPENDITURES		\$ -	\$ -	\$ (46,775)	\$ 0	#DIV/0!	\$ 0

Santaquin Water District
2019-2020 Budget

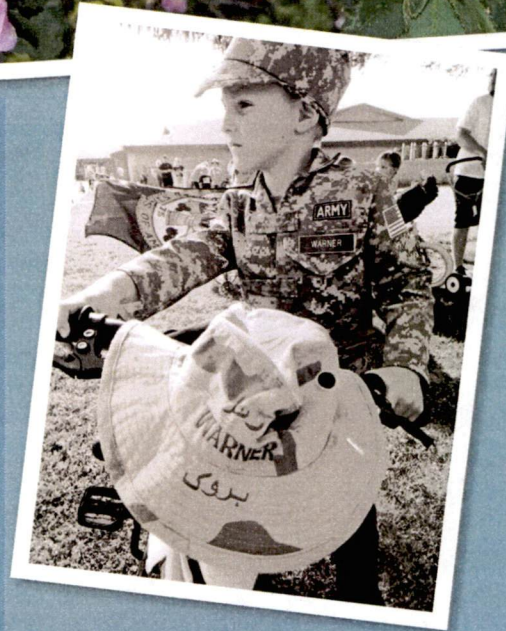
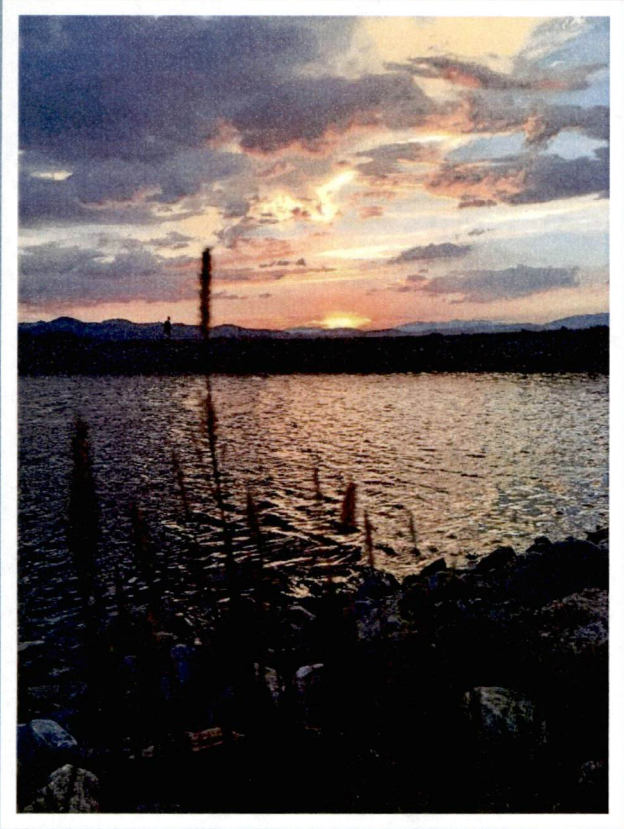
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>	\$ 14,980
<u>Revenues:</u>	
Budgeted Transfers from Santaquin City 2019-20:	\$ 32,500
Total Revenues:	\$ 32,500
Total Equity & Revenue	\$ 47,480
<u>Expenditures:</u>	
Water Assessment Fees	\$ 32,500
Total Expenditures:	\$ 32,500
<u>Estimated Ending Equity (Carry Over) Balance:*</u>	\$ 14,980

**Note: Any unspent funds from the Water Assessment Category will carry over to the 2018-2019 FY Budget*

Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
<u>Revenues:</u>							
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)
	Total Revenues:	\$ 24,888	\$ 25,500	\$ 48,362	\$ 32,500	\$ 0	\$ 7,000
<u>Expenditures:</u>							
83-4410.450	Expenses	\$ 24,863	\$ 24,500	\$ 33,387	\$ 32,500	\$ 0	\$ 8,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses:	\$ 24,883	\$ 24,500	\$ 33,387	\$ 32,500	\$ 0	\$ 8,000
NET REVENUE OVER EXPENDITURES		\$ 5	\$ 1,000	\$ 14,975	\$ -	\$ (1)	\$ (1,000)



ANNUAL BUDGET
2019-2020



275 WEST MAIN STREET
SANTAQUIN, UTAH
(801) 754-3211
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. MONTOYA

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

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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 accomplishments that include several 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

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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.

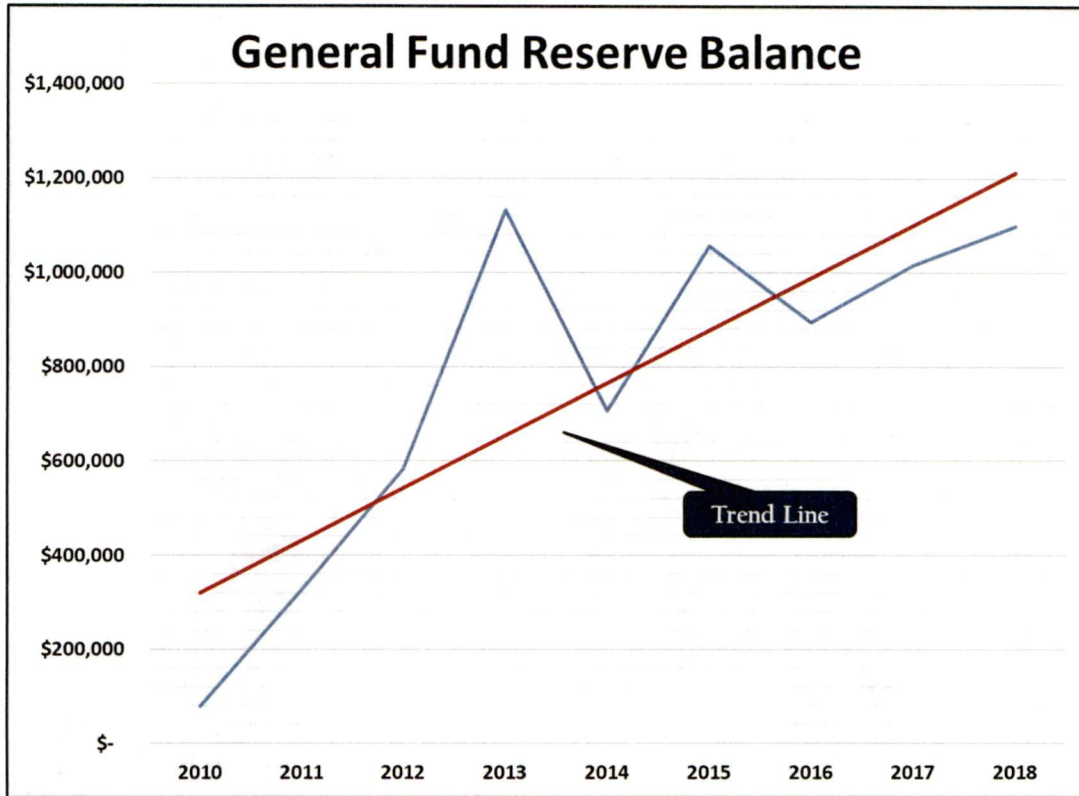
In addition to population growth, there is a demand for new housing and the scarcity of affordable housing has rapidly increased home values and home construction costs. Further complicating the growth is an extremely low unemployment rate in the region. The April 2019 unemployment rate in Utah County 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.

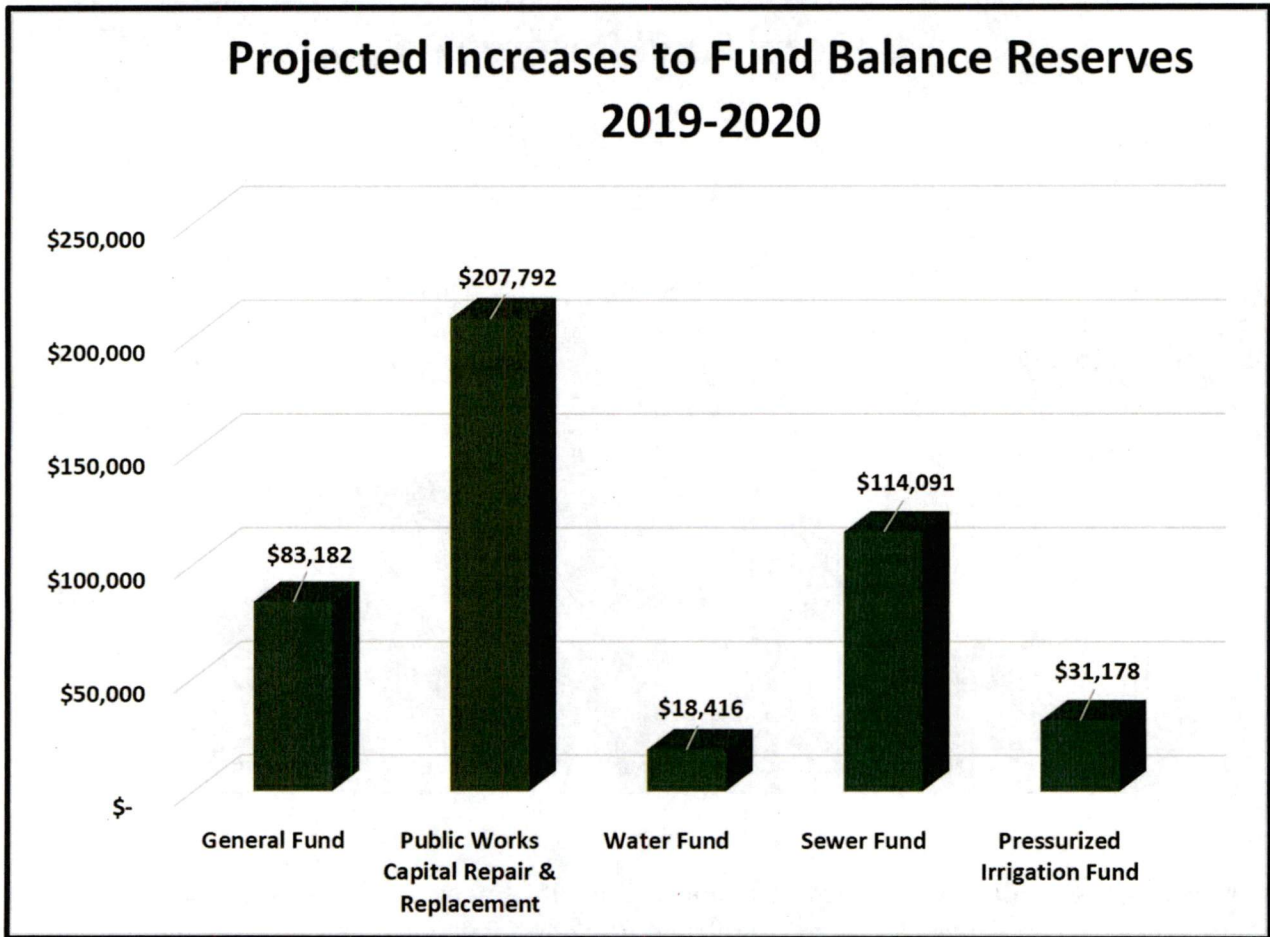
From 2010 to 2018, Santaquin City has grown its General Fund Reserves by \$1,019,819 or 1,294% from its low. In FY2018-2019 General Fund reserves increased by another 8.2% and citywide increases to reserves in FY2019-2020 are projected to increase by nearly 7.4%.

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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 replacement sufficient to provide the 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
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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.

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- 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 and 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.

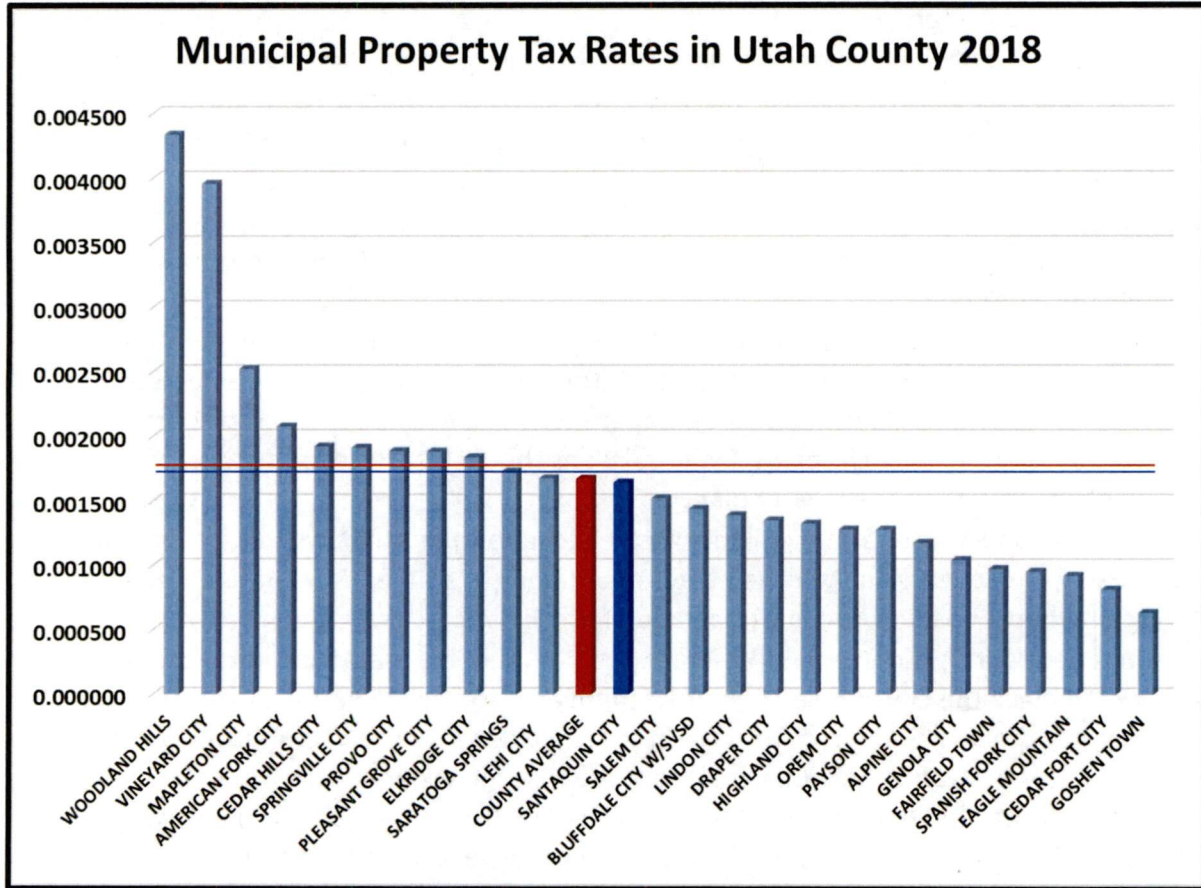
Full financial policies for Santaquin City can be found on page 32 of this document.



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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:

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Service:	Revenue FY2018-2019	Projected Revenue FY2019-2020
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
Total:	\$3,870,388	\$4,694,645

While these revenue increases provide a means for the city to maintain the services it provides to 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.

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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

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

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

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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, which 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 will resolve 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.

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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 insures 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

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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.

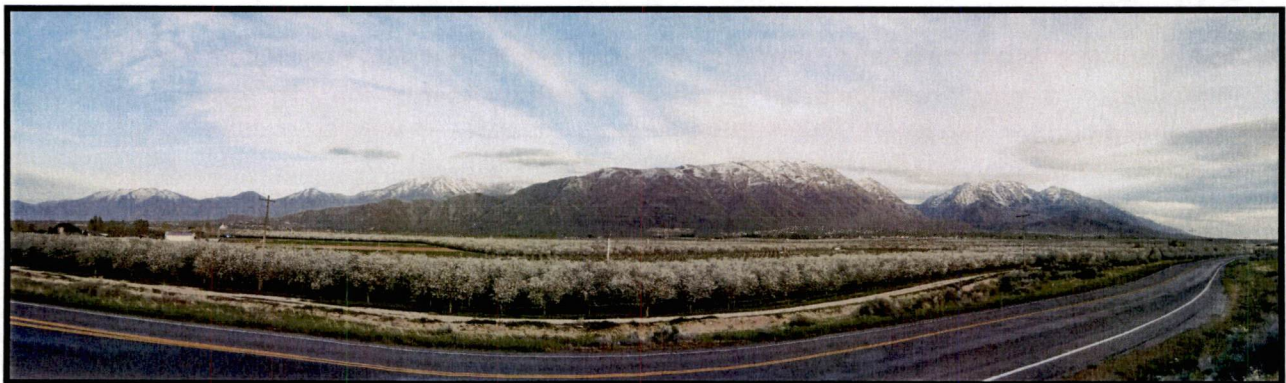
The city has no general obligation debt.

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.



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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

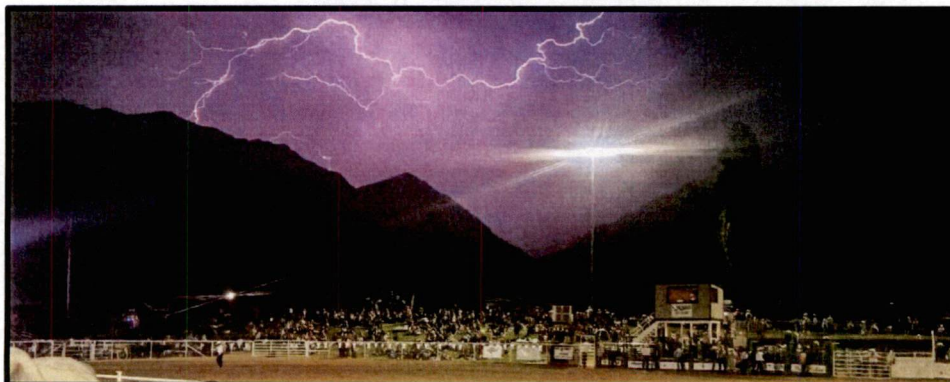
Santaquin City Manager



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.

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SANTAQUIN CITY COMMUNITY PROFILE

LOCATION

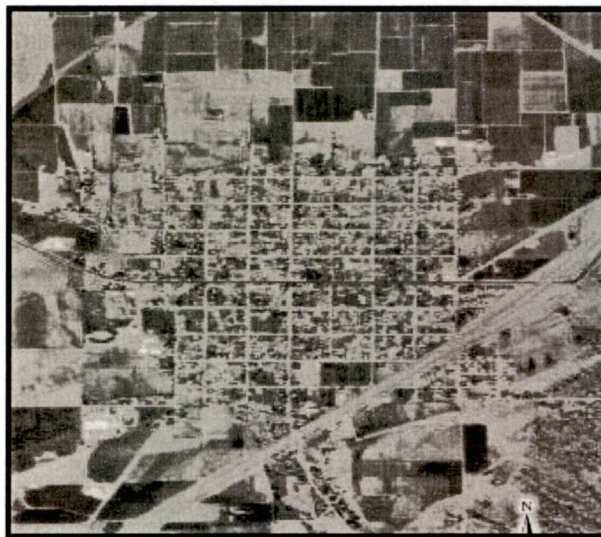
Santaquin is the southernmost city located in Utah County and extends into Juab County. It is truly the gateway city to Utah County with Interstate 15 running through and along its eastern side. It is also a major cross-road for Utah County in that State Route 6 (Main Street) connects I-15 to the recreational 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

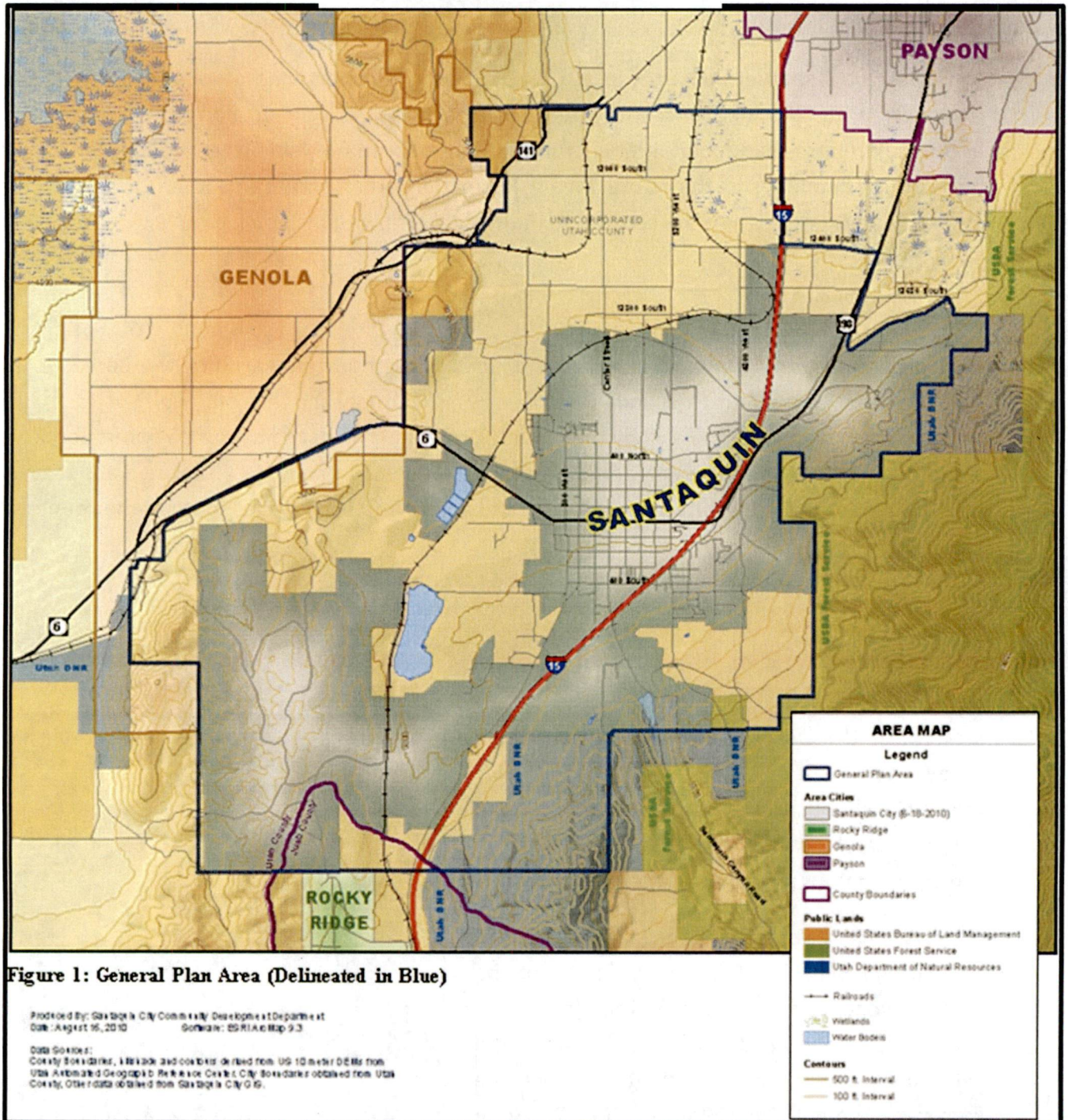
Originally called Summit City because of its location at the summit dividing Utah and Juab valleys, the area was settled in late 1851 by pioneers. Abundant groves of trees, access to Summit Creek, and a more temperate bench climate made this an ideal place for a community.

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.



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Santaquin Area Map



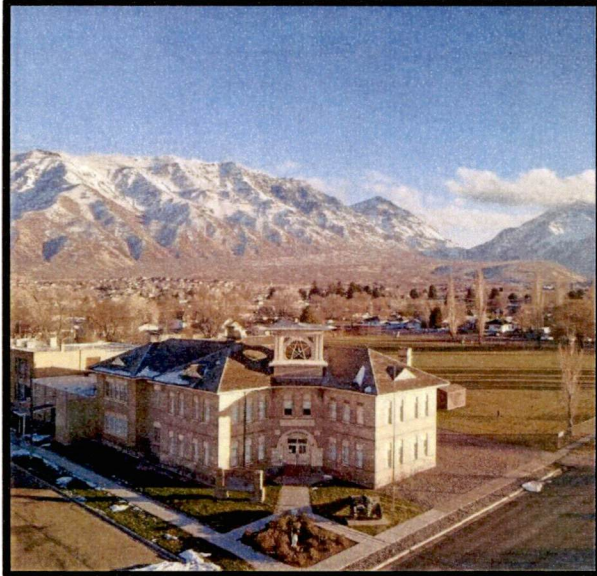
Around this time a fort was built according to plans furnished by architect Truman O. Angell. After its completion, the settlers moved back to the town in the spring of 1856. One night soon after the

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

explained to them that the white men were good people and that the Great Spirit had warned them of the attack. It was claimed that 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



Old Rock School House
Corner of 100 South and 100 West

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.

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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.

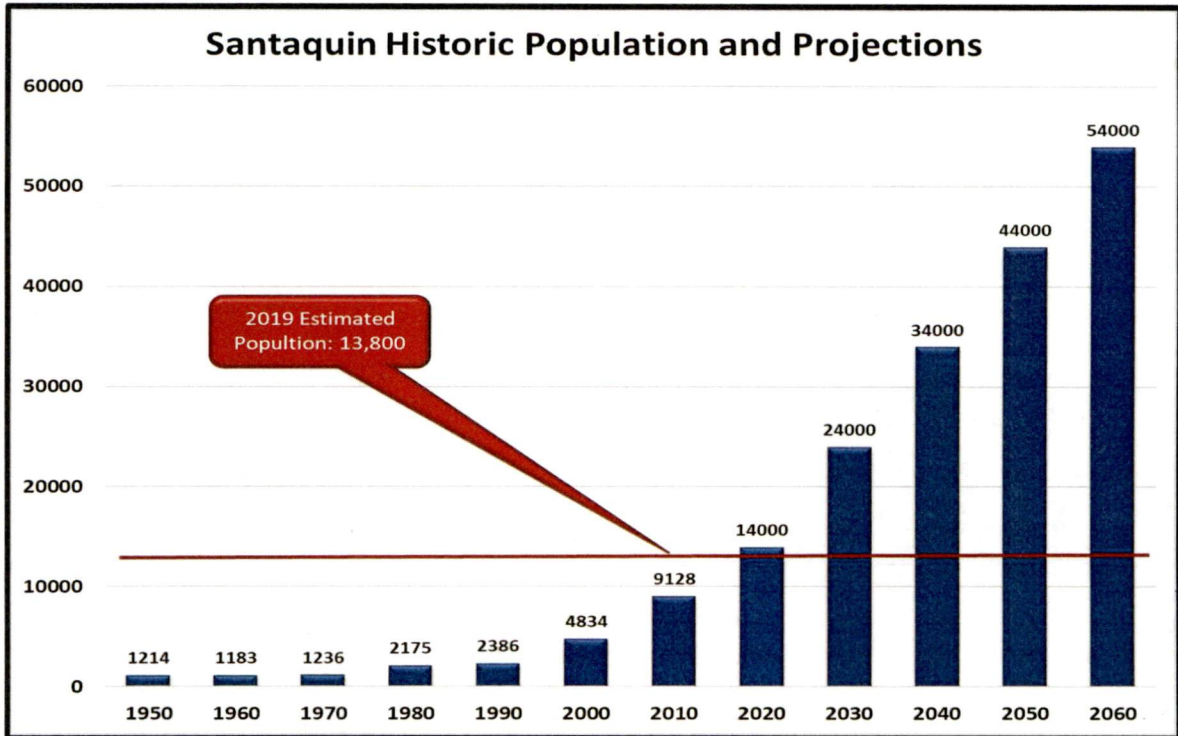
With the construction of the steel plant at Geneva and the rapid growth in the Provo-Orem area to the north, many fruit farmers relocated to the Santaquin area. Large orchards were planted, replacing wheat fields and pasture land. The construction of cold storage and fruit processing facilities created 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.

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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

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GENERAL DEMOGRAPHIC STATISTICS



POPULATION PROJECTIONS

Current (2019 Calculated Estimate)	13,800
2020	14,000
2030	24,000
2040	34,000
2050	44,000
2060	54,000
Total build-out is dependent upon future annexations	



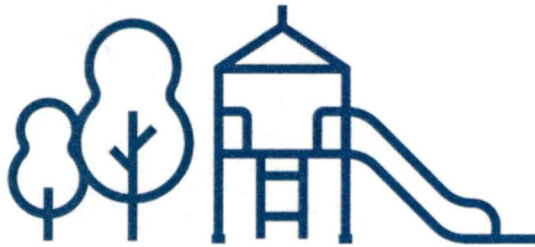
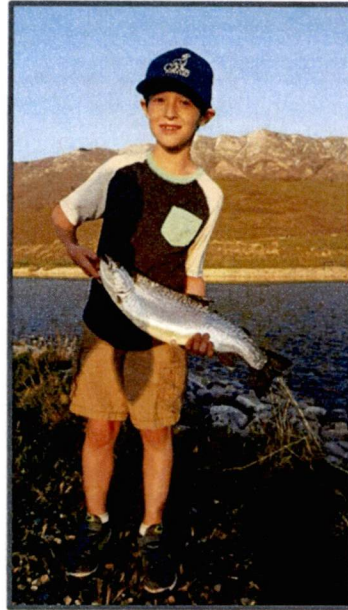
GENERAL INFORMATION

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

Recreation

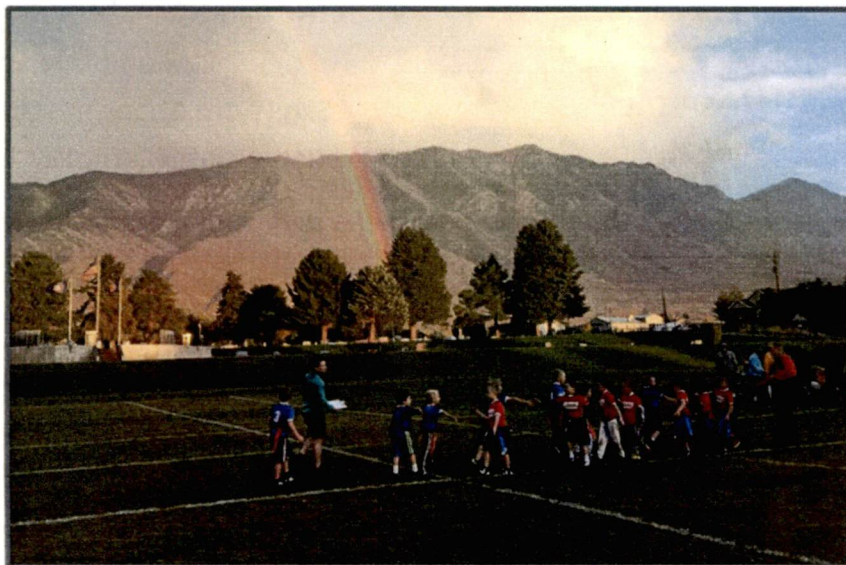
RECREATION

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



ENTERTAINMENT & BUSINESSES

Parades	2
Rodeos	2
Restaurants	8
Hotels & Motels	0
Total Businesses	232





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

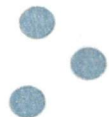
Customer Connections	3539
Water Main Line (miles)	78.5
Storage Capacity	3.76M gal

PRESSURIZED IRRIGATION WATER

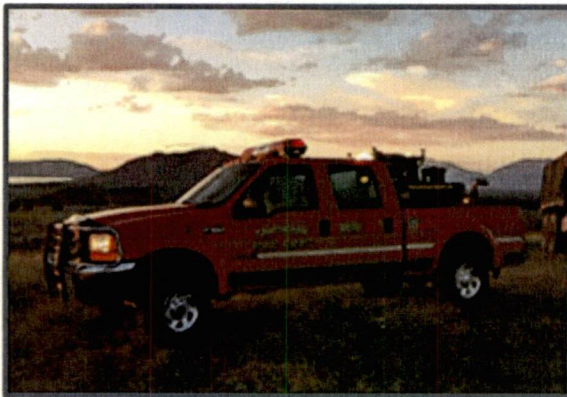
Customer Connections	3208
Water Main Line (miles)	6701
Storage Capacity	190.4 Mgal

STORM DRAINAGE

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



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FIRE & EMS PROTECTION

2018 CALENDAR YEAR

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

POLICE PROTECTION

2018 CALENDAR YEAR

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

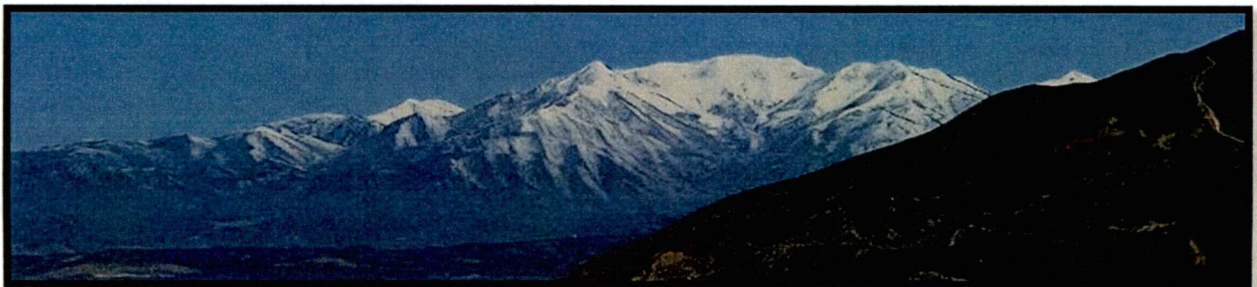




BUDGET OVERVIEW SECTION

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.

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FINANCIAL POLICIES

INTRODUCTION

These policies will be adopted by the Council as 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 insure 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 generally, as well as in 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.

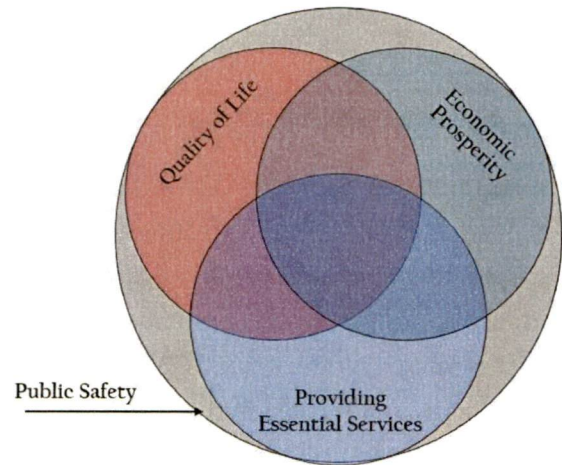


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BASIC GOALS OF CITY GOVERNMENT

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 each is 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.

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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.

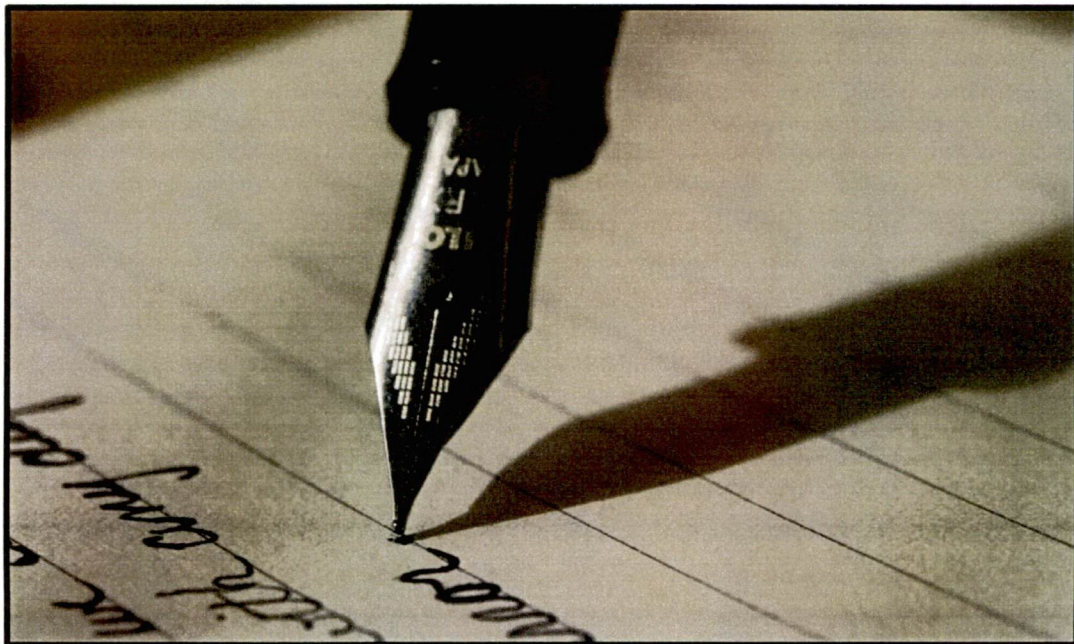
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3. Continuing reference to adopted financial policies directs the attention of the administration and council members to the city's total financial condition rather than single-issue areas. Moreover, this process requires the administration to link 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.



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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.



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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 1st through June 30th

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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.

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- 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."

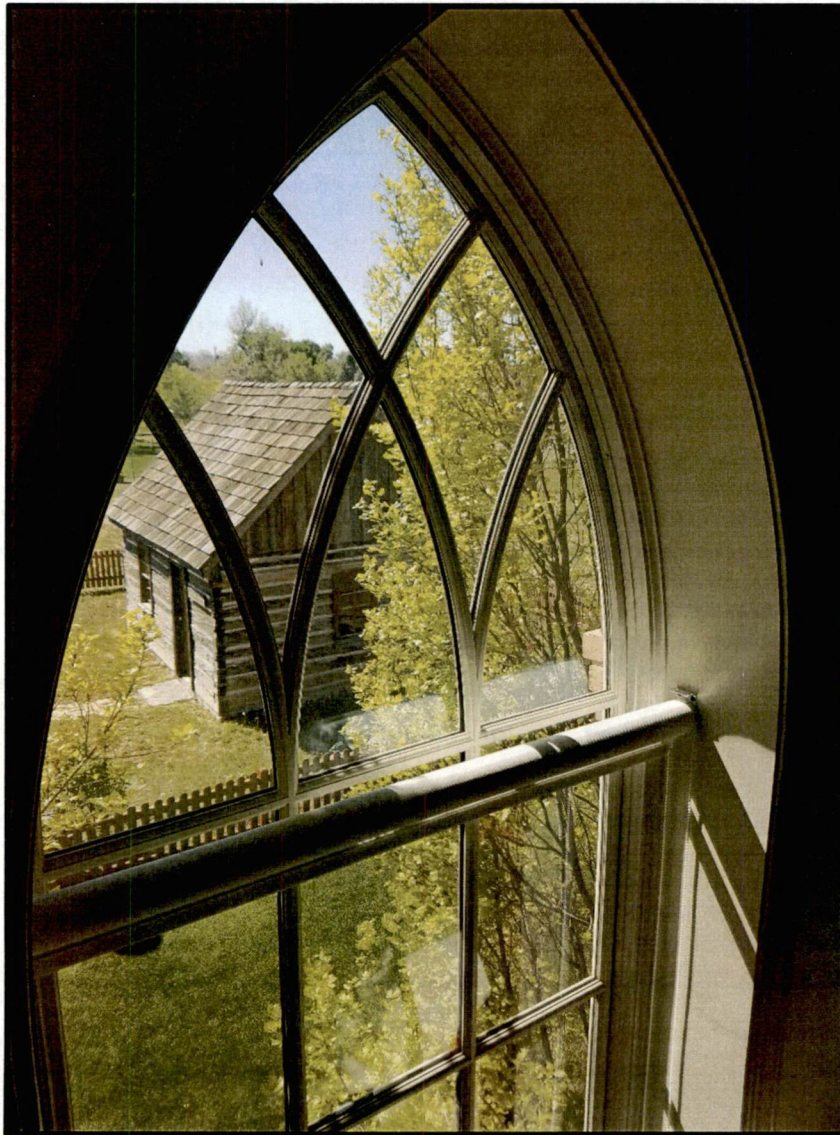
Specific Policies

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

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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.



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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.



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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.

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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

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- 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.



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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.

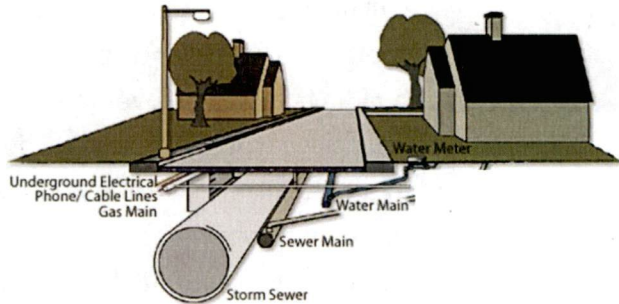


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Specific Policies

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.

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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).

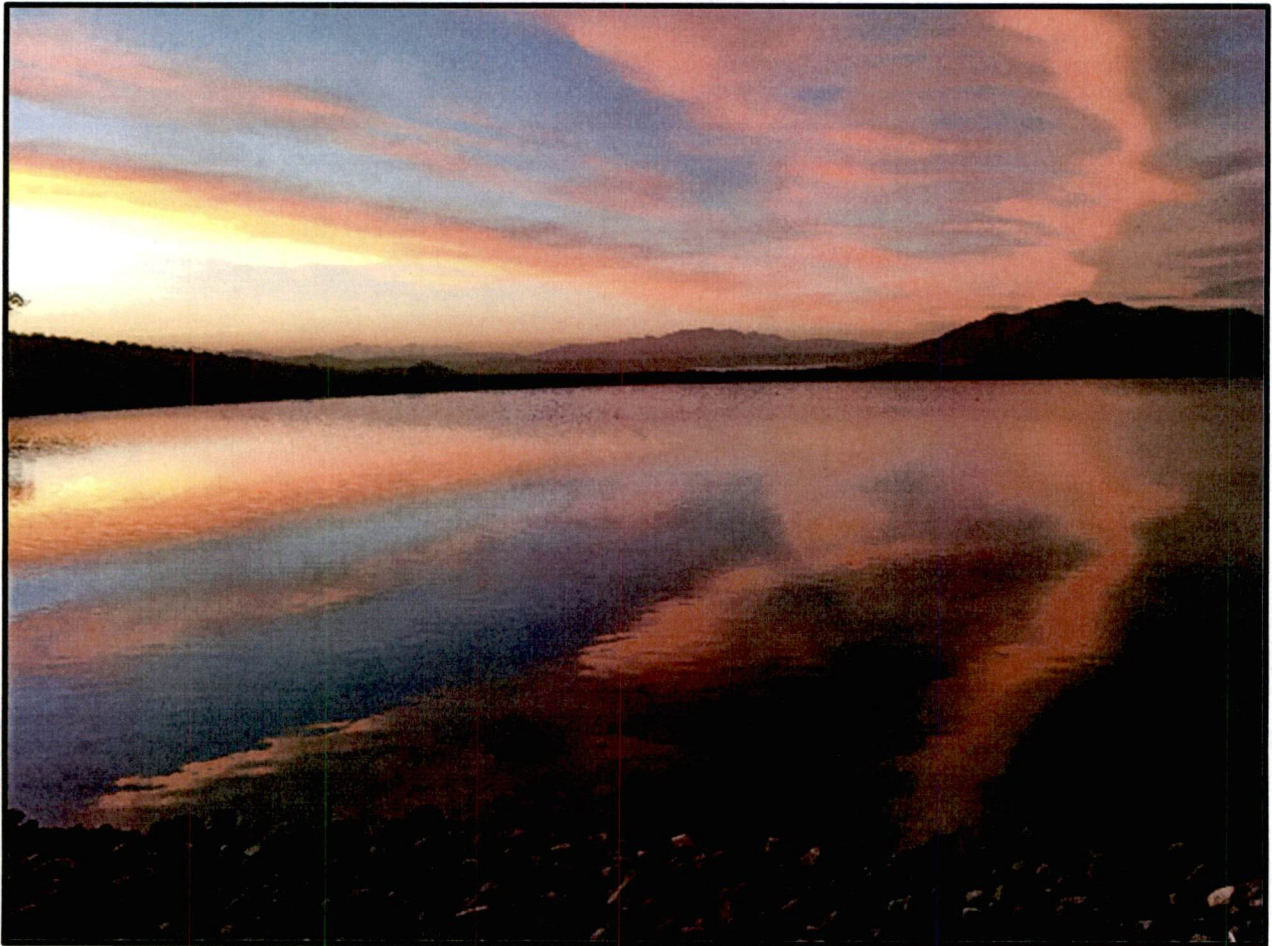
Generally, choice of options for financing major capital projects shall be in the following sequence:

- 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:

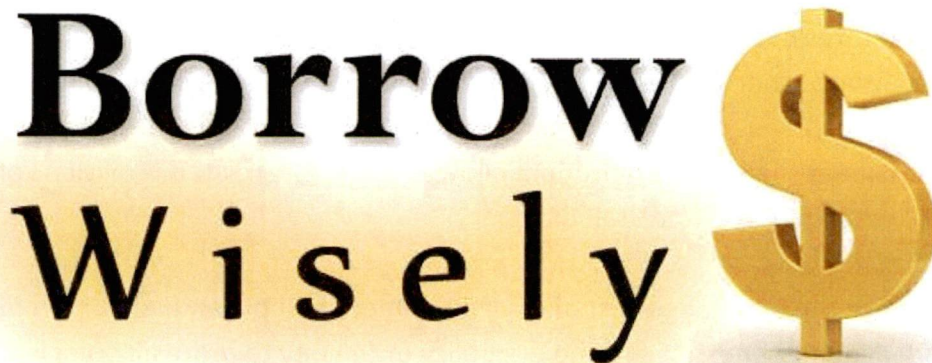
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- a. The rate structure should be set at a level that will furnish cash from billings sufficient to:
 - i. Meet all operating expenses, including depreciation.
 - ii. Pay interest on any bonds outstanding, whether revenue or general obligation bonds.
 - 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.

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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.

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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)



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ACCOUNTING AND FINANCIAL REPORTING POLICIES

General Policies

1. The policy of the City shall be to maintain accounting records and to prepare financial statements therefore 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.



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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:

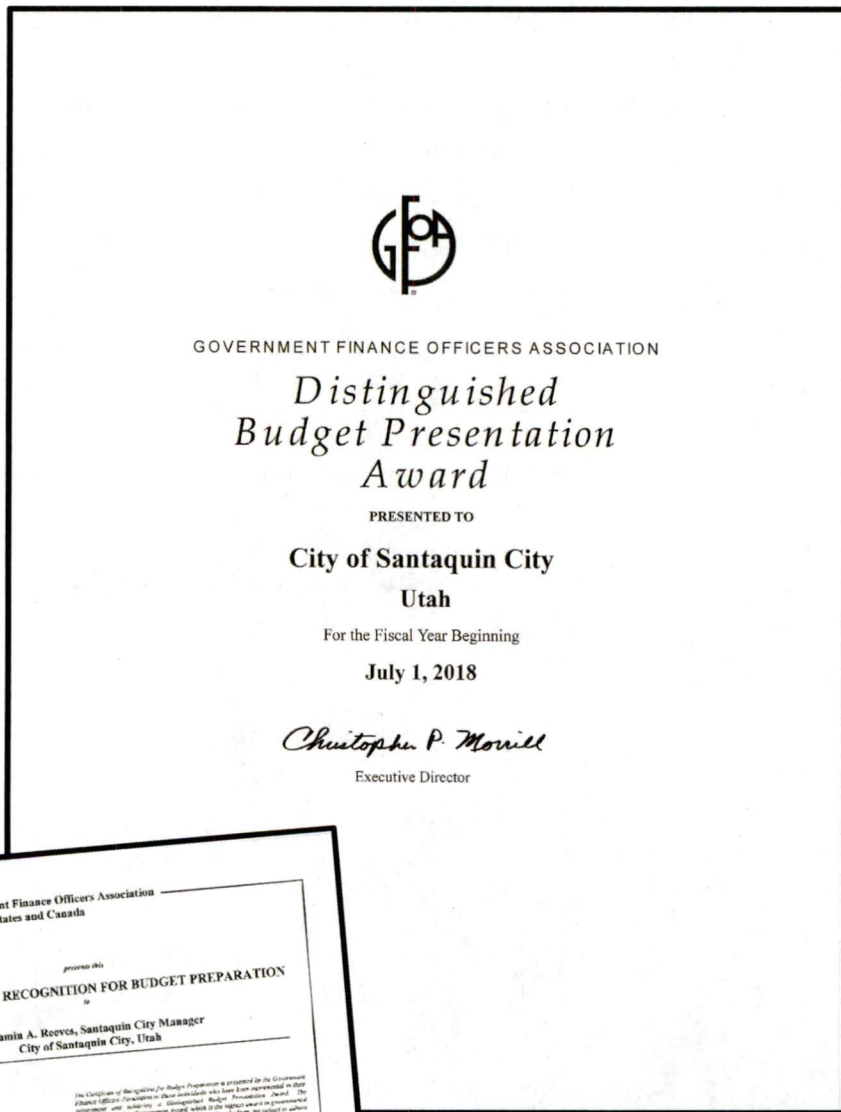
- Department Supervisors have the authority to spend up to \$500 per transaction utilizing budgeted funds from within their department;
- Functional Area Directors may co-sign purchases with authority of up to \$2,500 per transaction utilizing budgeted funds from within their Functional Area;
- The Assistant 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.



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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 2016-2018, Santaquin City was honored to be awarded the "Distinguished Budget Award" designation by the GFOA.



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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 as debt services are paid for directly from the Capital Funds or Enterprise Funds from which they were derived.



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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 Days*
- *Royalty*
- *Chieftain Museum*
- *Library*
- *Senior Citizens*
- *Fire Dept.*
- *RAP Tax Fund**

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

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Capital Projects Funds

Santaquin City has five Capital Project Funds, which are utilized by all 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 fund 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 Snow Plow/10-Wheeler Dump Truck. Regardless of these transfers, it is anticipated that this fund will grow by \$207,792 in FY2019-2020.



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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*

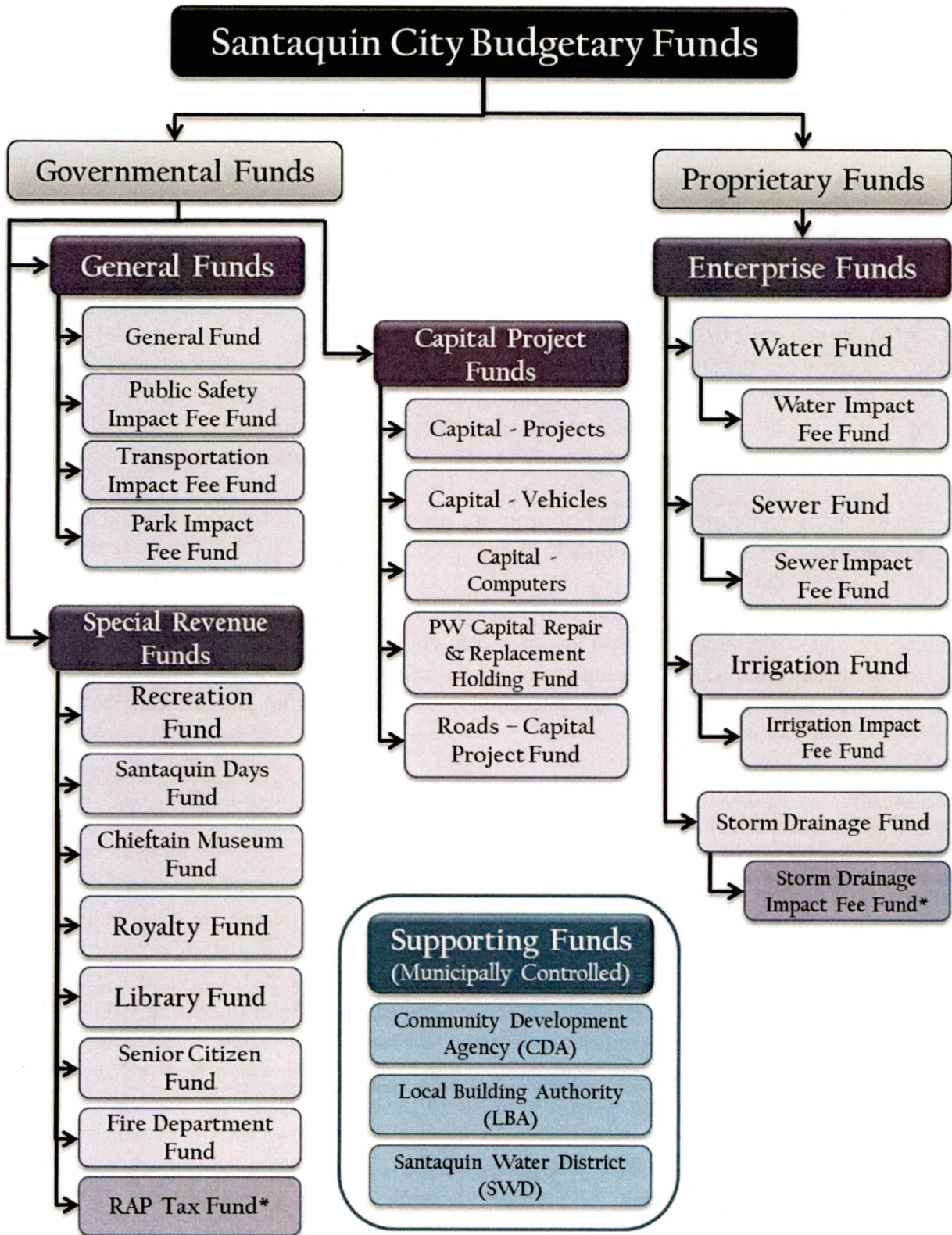
To assist in the collection and distribution of impact fees, debt service payments, and capital projects associated with each of these enterprise funds, impact fee funds were also created. With the completion of a Storm Drainage Master Plan in FY2018-2019, a new Storm Drainage Impact Fee Fund was created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

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* Newly created in FY2018-2019

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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

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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 10-year a 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.

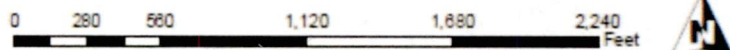
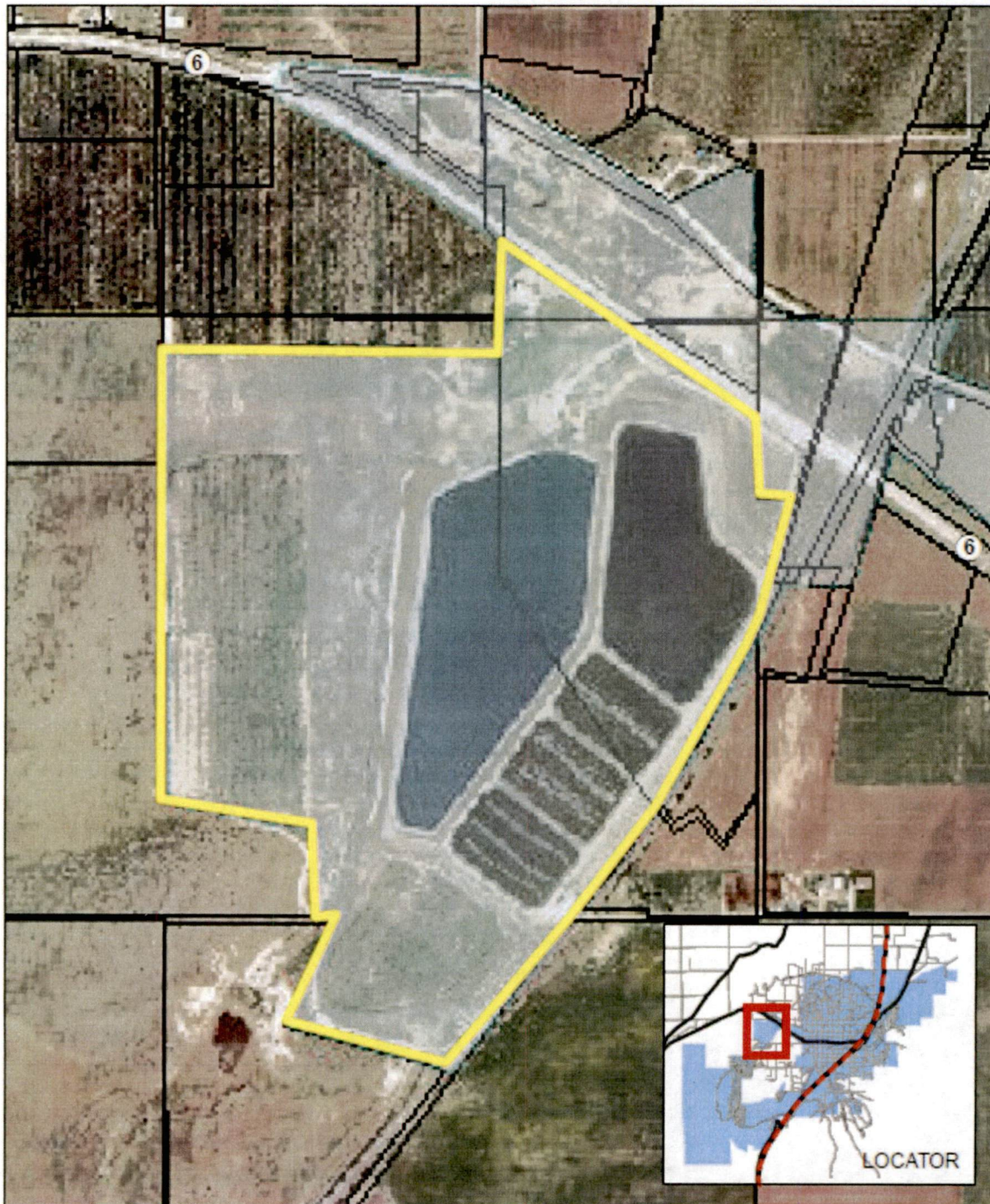


Extension of Summit Ridge Parkway to US-6 Main Street
Under Construction – June 2019

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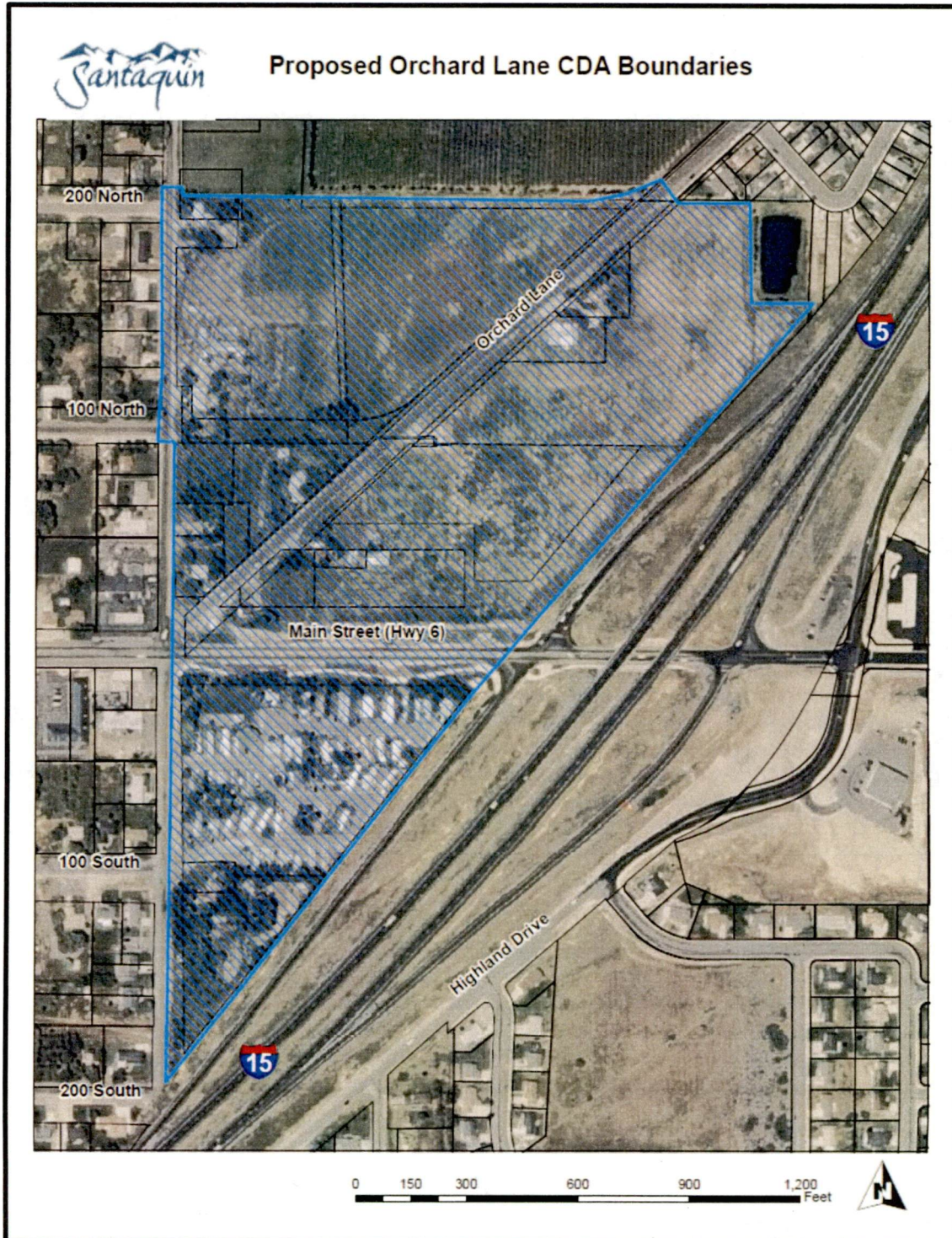
CD02-01-2014
Exhibit A

West Santaquin Business Park
Community Development Area (CDA)



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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.



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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:

Santaquin Community Development Agency Board	
2019-2020 Budget	
Carry Over Reserve Balance from Prior Year (Equity):	\$ 10,257
Revenues:	
Interest Earned:	\$ 10
Contribution From Surplus:	\$ 990
Transfers from Santaquin City:	\$ 400,000
Total Revenues:	\$ 401,000
Total Equity & Revenue	\$ 411,257
Expenditures:	
Orchard Lane CDA Incentive Package	\$ 400,000
Misc. Operational Costs including publishing, auditing, supplies, etc.	\$ 1,000
Total Expenditures:	\$ 401,000
Estimated Ending Equity (Carry Over) Balance:	\$ 10,257
<small>*Note: Any unspent funds from the Project Area Plan or Miscellaneous Categories will carry over to the 2020-2021 FY Budget as Equity</small>	

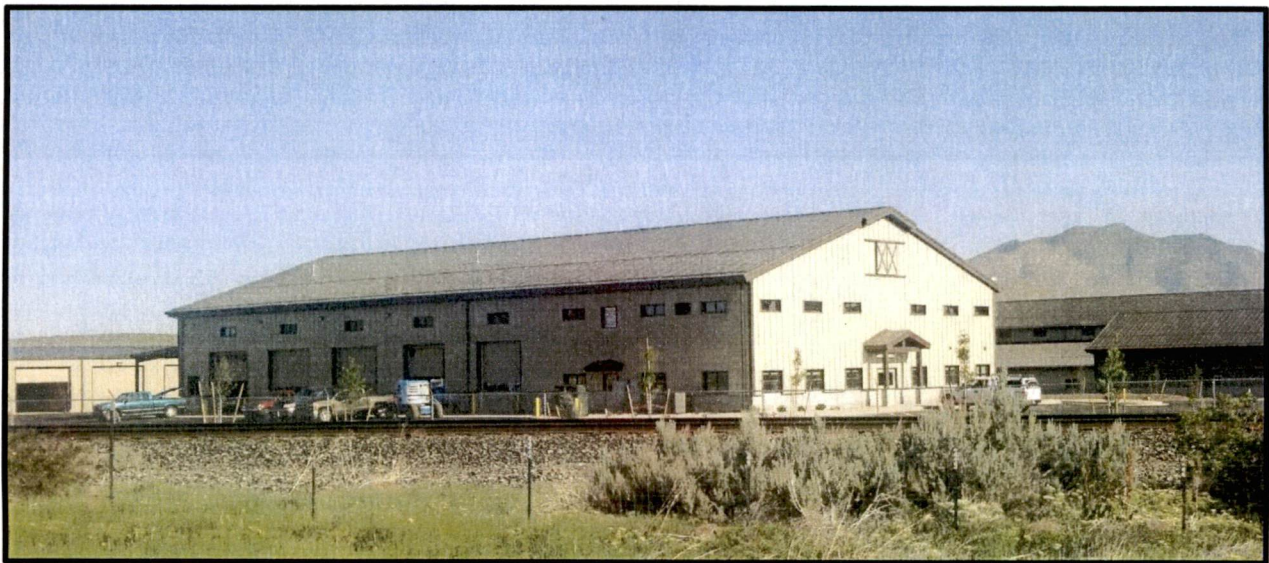
Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
Revenues:							
81-3610	Interest Earned	\$ 4	\$ 5	\$ 7	\$ 10	\$ -	\$ 5
81-3910	Transfers from City	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -
81-3999	Contribution from Surplus	\$ -	\$ 995	\$ -	\$ 990	\$ (0)	\$ (5)
	Total Revenues:	\$ 4	\$ 401,000	\$ 7	\$ 401,000	\$ -	\$ -
Expenditures:							
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	\$ -	\$ -	\$ -
	Total Expenses:	\$ 20	\$ 401,000	\$ 20	\$ 401,000	\$ -	\$ -
NET REVENUE OVER EXPENDITURES		\$ (16)	\$ -	\$ (13)	\$ -	\$ -	\$ -

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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 1st of each year. However, in FY2017-2018, July 1st 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.



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Santaquin City Local Building Authority						
2019-2020 Budget						
Carry Over Reserve Balance from Prior Year (Equity):						\$ 35.00
Revenues:						
Budgeted Transfers from Santaquin City 2019-20:						\$ 188,500
Total Revenues:						\$ 188,500
Total Equity & Revenue						\$ 188,535
Expenditures:						
Santaquin City Public Works Building Debt Service						\$ 186,697
Zions Bank Trustee Fees (Annual)						\$ 1,760
Contribution to Surplus						\$ 43
Total Expenditures:						\$ 188,500
Estimated Ending Equity (Carry Over) Balance:						\$ 35
<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.
Revenues:						
82-3610 Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82-3910 Transfers from City	\$ 188,400	\$ 188,335	\$ 48,525	\$ 188,500	\$ 0	\$ 165
82-NEW Contribution from Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues:	\$ 188,400	\$ 188,335	\$ 48,525	\$ 188,500	\$ 0	\$ 165
Expenditures:						
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 Contributrion to Surplus	\$ -	\$ -	\$ -	\$ 43	\$ -	\$ -
Total Expenses:	\$ 188,400	\$ 188,335	\$ 95,299	\$ 188,500	\$ 0	\$ 165
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ (46,775)	\$ 0	\$ -	\$ 0

Santaquin City Water District (SWD):

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

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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.

Santaquin Water District	
2019-2020 Budget	
Carry Over Reserve Balance from Prior Year (Equity):	\$ 14,980
Revenues:	
Budgeted Transfers from Santaquin City 2019-20:	\$ 32,500
Total Revenues:	\$ 32,500
Total Equity & Revenue	\$ 47,480
Expenditures:	
Water Assessment Fees	\$ 32,500
Total Expenditures:	\$ 32,500
Estimated Ending Equity (Carry Over) Balance:*	\$ 14,980
<small>*Note: Any unspent funds from the Water Assessment Category will carry over to the 2018-2019 FY Budget</small>	

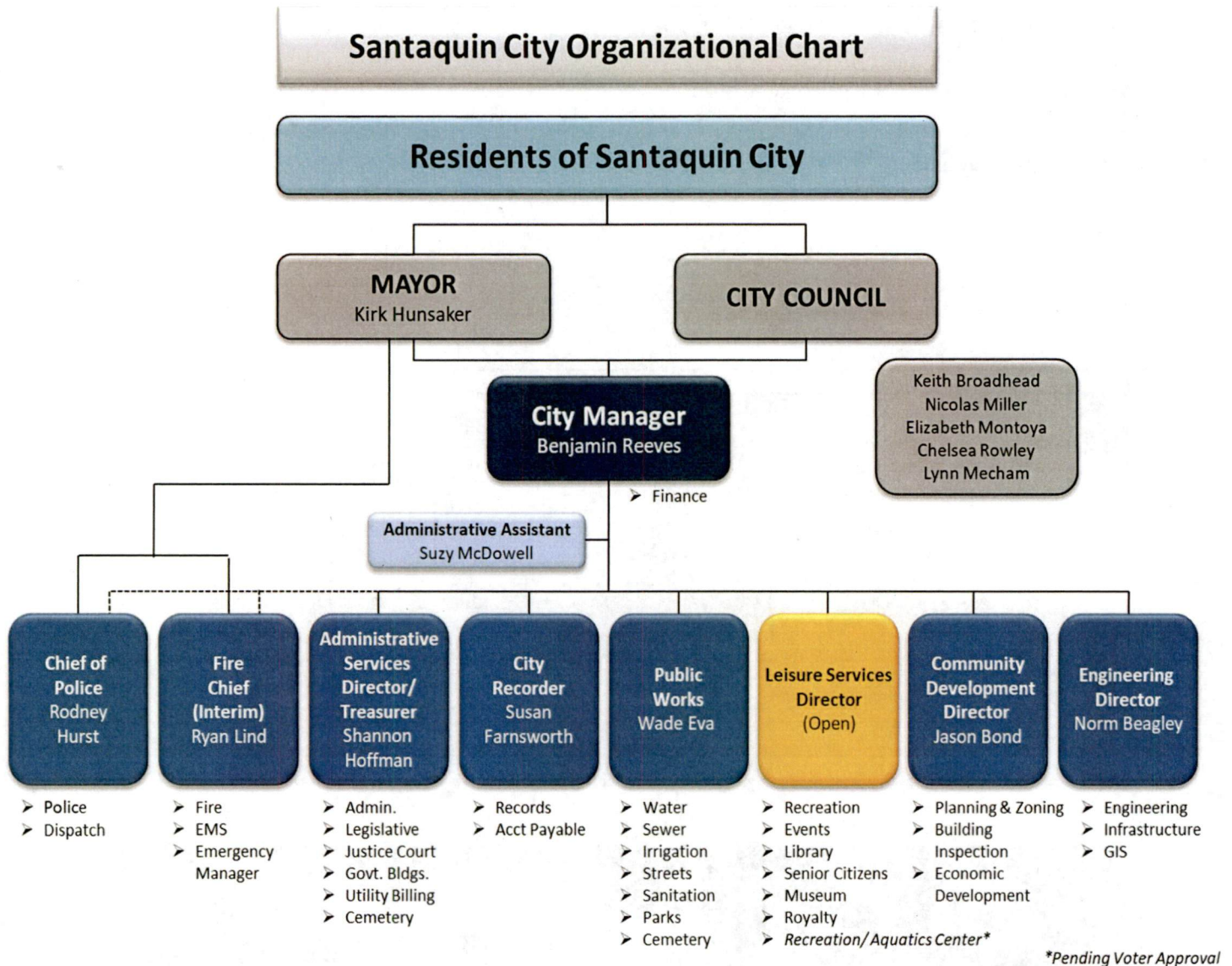
Account Number	Description	Actuals (2017-2018)	Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
Revenues:							
83-3610	Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83-3910	Transfers from General Fund	\$ 24,888	\$ 24,500	\$ 48,362	\$ 32,500	\$ 0	\$ 8,000
83-3999	Contribution from Surplus	\$ -	\$ 1,000	\$ -	\$ -	\$ (1)	\$ (1,000)
	Total Revenues:	\$ 24,888	\$ 25,500	\$ 48,362	\$ 32,500	\$ 0	\$ 7,000
Expenditures:							
83-4410.450	Expenses	\$ 24,863	\$ 24,500	\$ 33,387	\$ 32,500	\$ 0	\$ 8,000
83-4410.611	Bank Charges	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses:	\$ 24,883	\$ 24,500	\$ 33,387	\$ 32,500	\$ 0	\$ 8,000
NET REVENUE OVER EXPENDITURES		\$ 5	\$ 1,000	\$ 14,975	\$ -	\$ (1)	\$ (1,000)



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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.



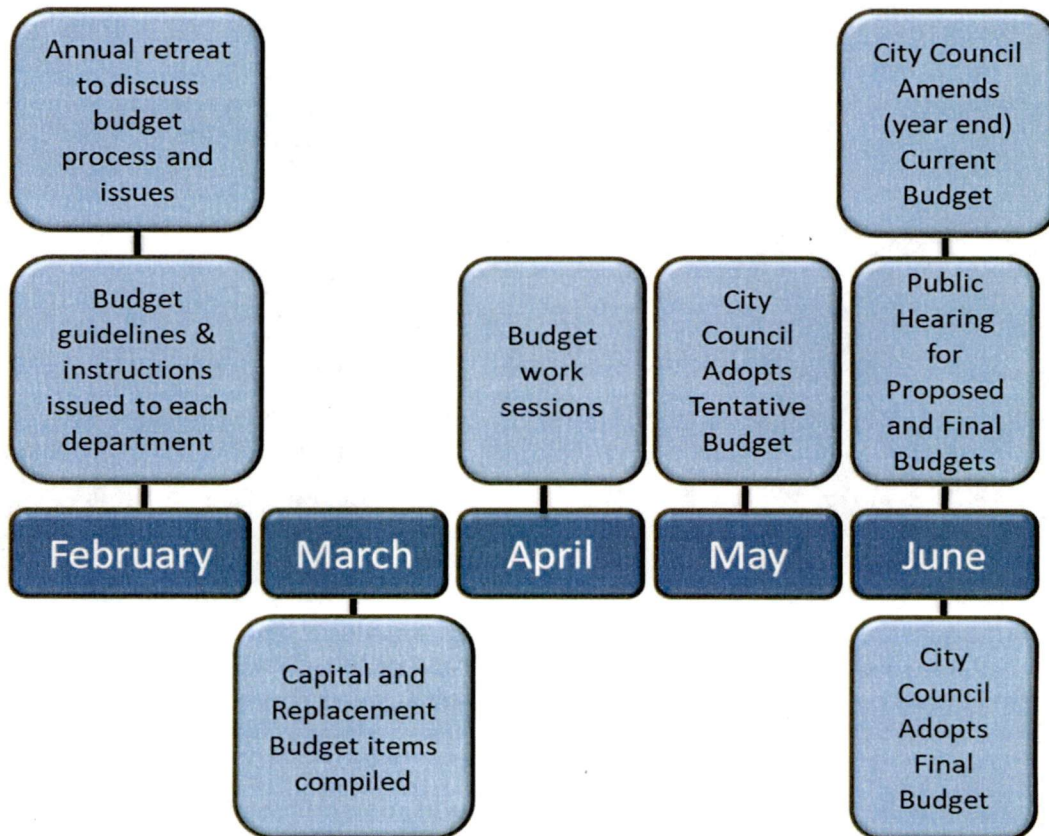
Note: In FY2019-2020, the Santaquin City Council plans to reinstate the Leisure Services Director position which was eliminated during the downturn in the economy.

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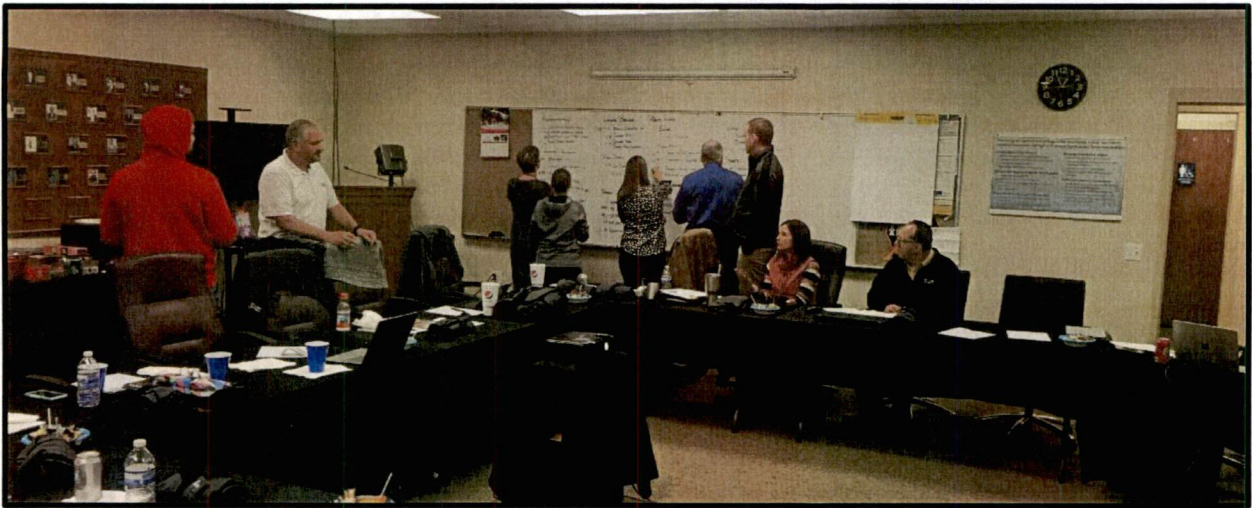
Budget Calendar

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 22nd and go into effect July 1st. The creation of the budget follows the time line below.



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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

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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 22nd. 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

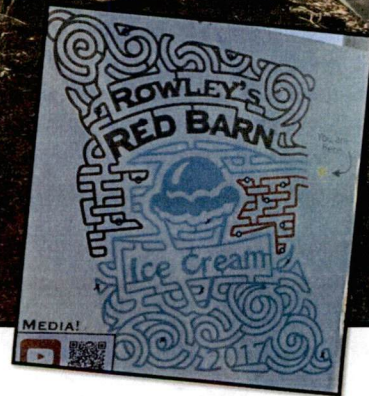
In FY2015-2016, the Santaquin City Council established strategic goals and objectives outlined in the table on the following page. It was modeled in great measure after the Lehi City Business Plan. The adoption of strategic goals proved to be very successful in FY2015-2016, and the years following, as 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

- 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.

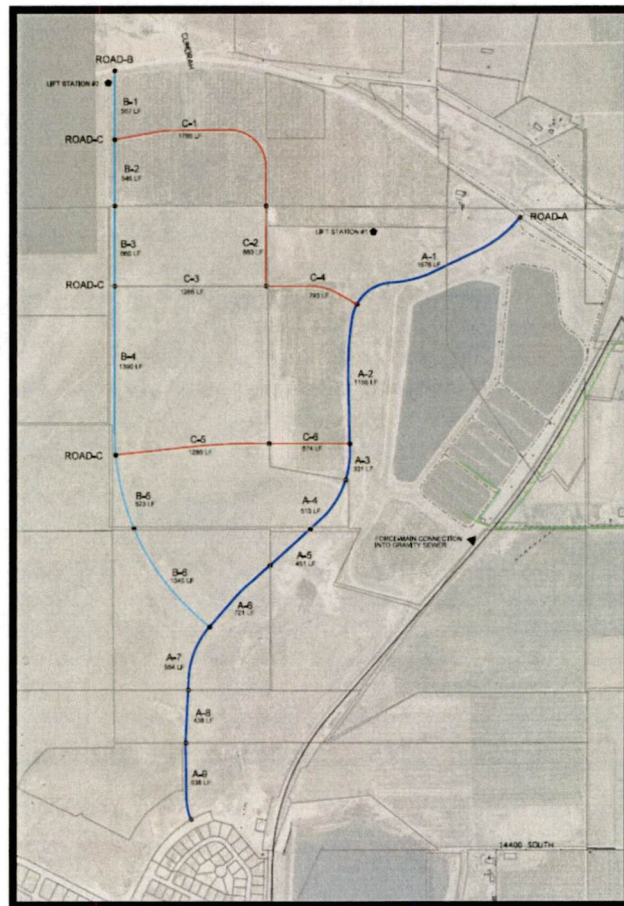
SANTAQUIN CITY

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

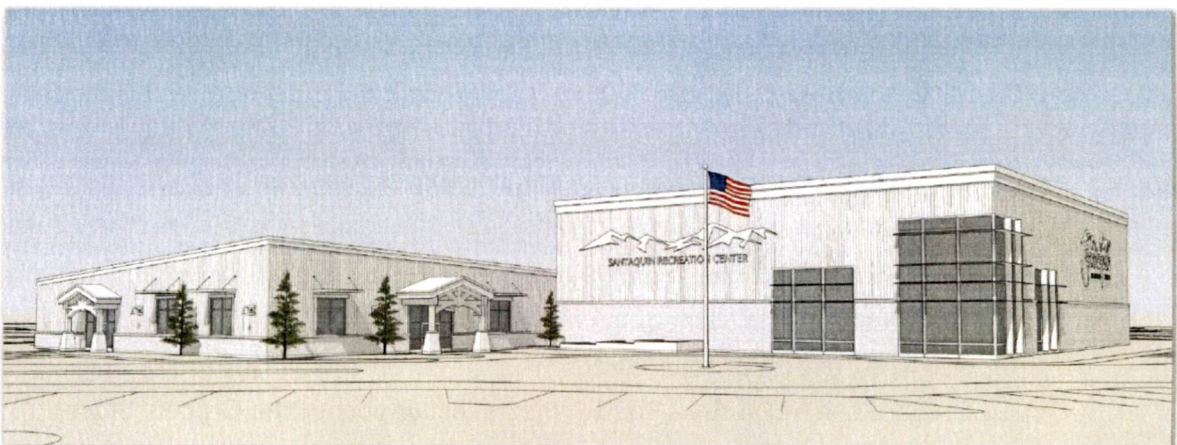
- Recreation/Aquatics Center:

In November of 2017, the Santaquin City Council place 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. It was learned 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/weight lifting equipment, an indoor track as well as multi-use facilities which could be used for classes, gatherings, and community rental.

A committee of residence 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 ascetics 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
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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

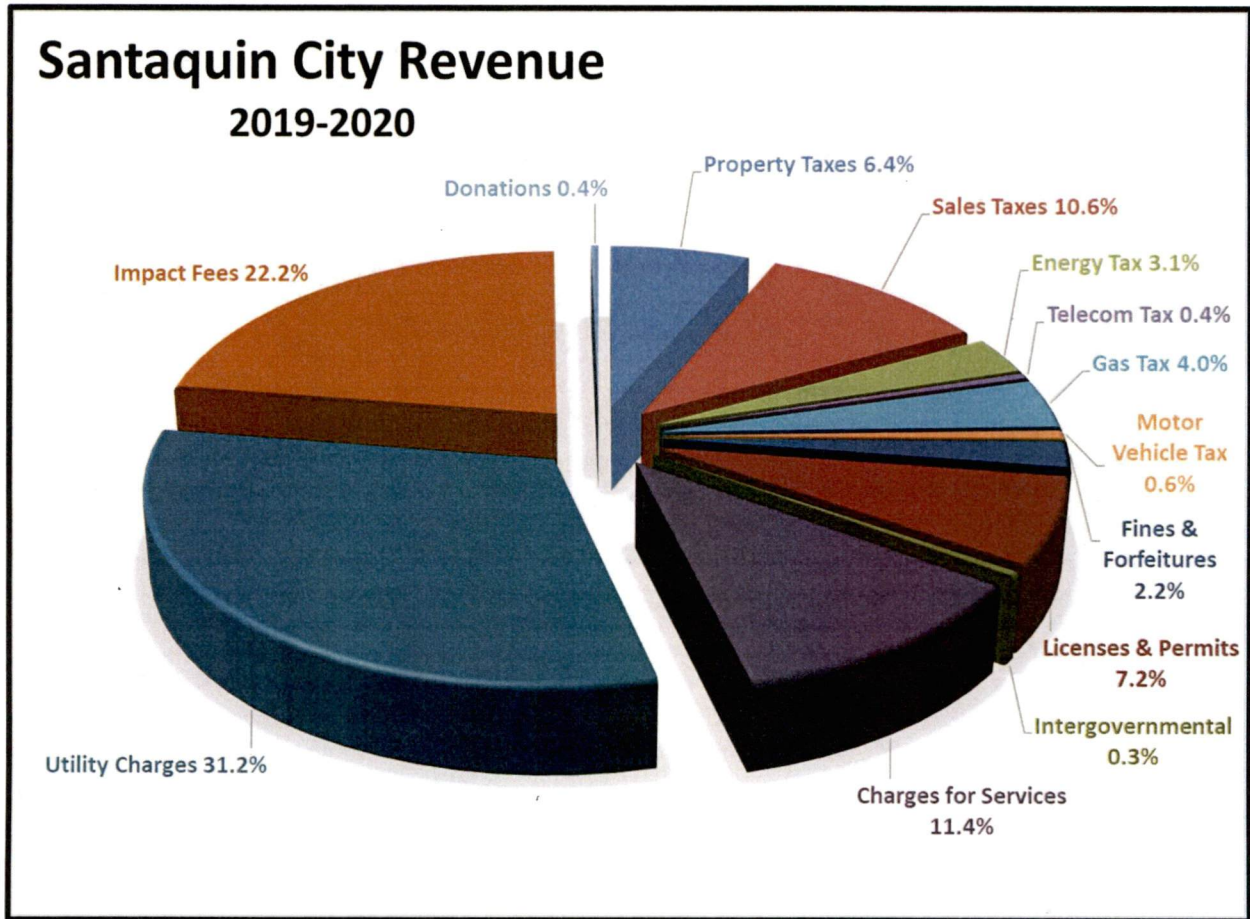
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BUDGET SUMMARY

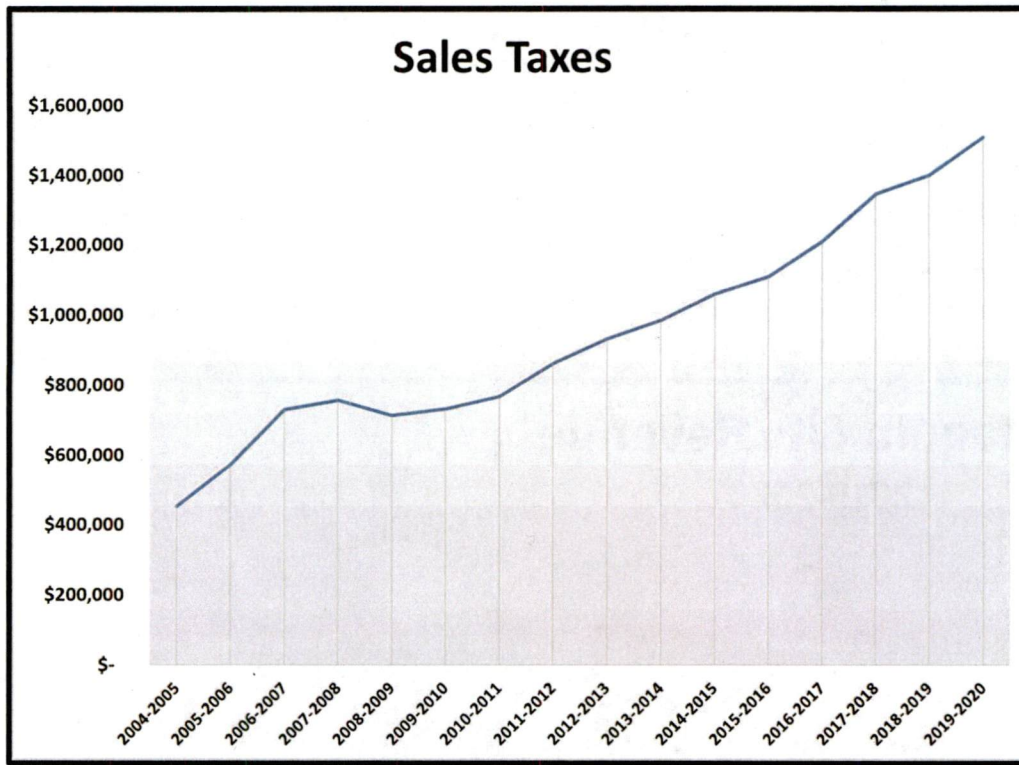
Citywide Revenues

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.

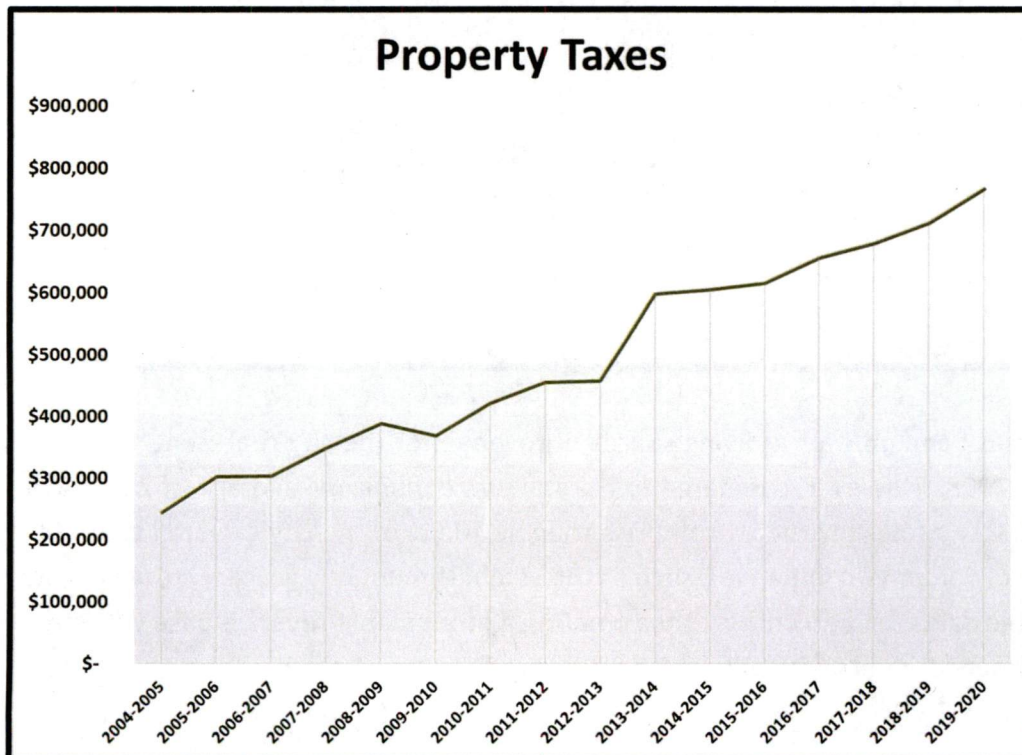


Sales tax has been an ever-growing source of revenue for the city representing a 9.64% growth rate since 2008. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 10.6% of the city's overall source of revenue. Economic development 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

The major revenue source for the city comes in the form of Utility Charges, which comprise 31.2% of the overall 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.

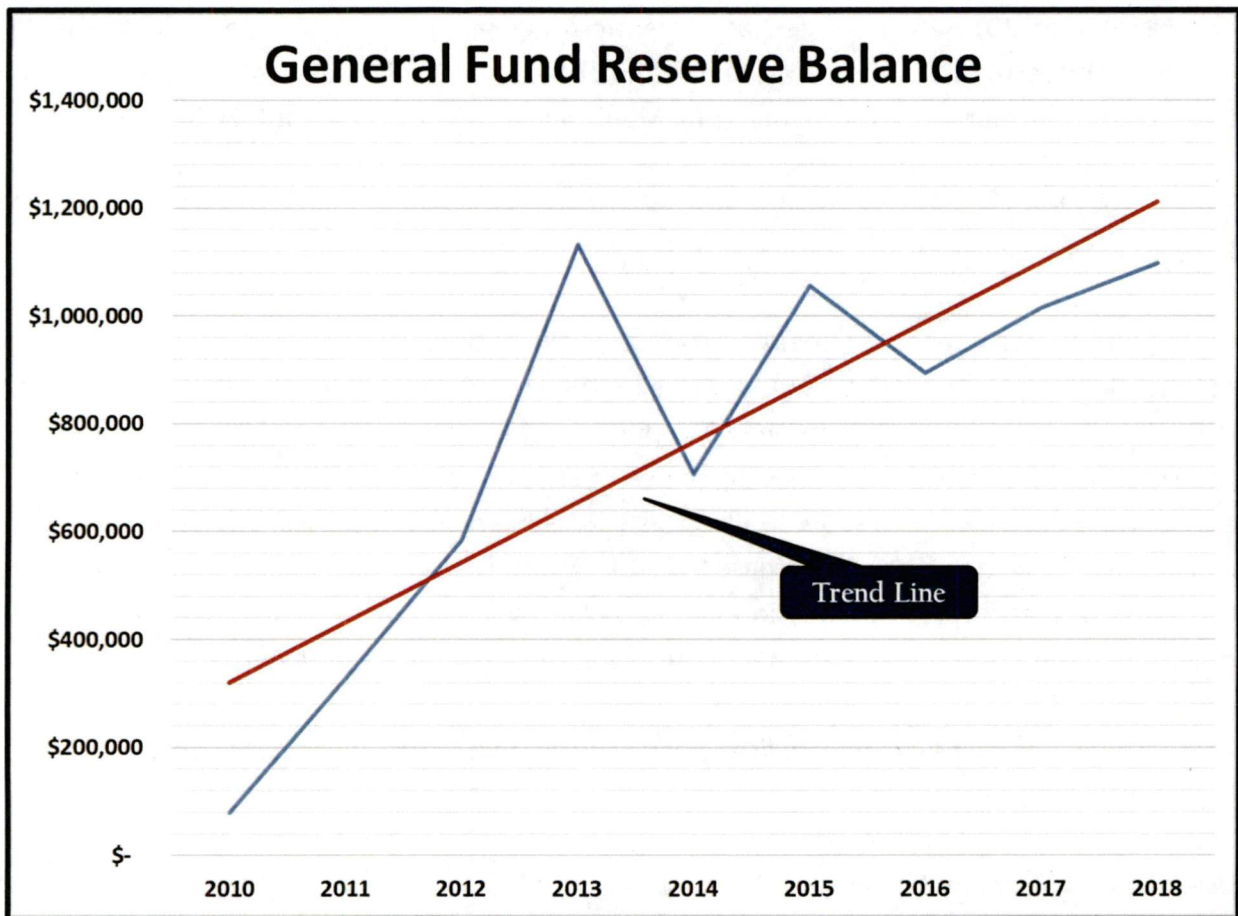
Use of Reserves or Fund Balance

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

SANTAQUIN CITY
2019-2020 APPROVED BUDGET

increase the General Fund balance and in 2012, the balance returned to acceptable levels. The 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.

Investments:

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

SANTAQUIN CITY

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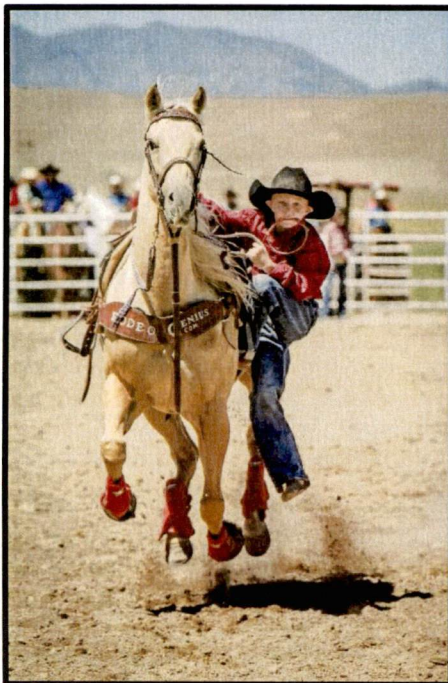
Fund to Fund Transfers:

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.

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 the Santaquin Special Event, Recreation, City Library, Museum and Seniors Programs.

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

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2019-2020 APPROVED BUDGET

The fund transfers proposed for the FY2019-2020 Budget:

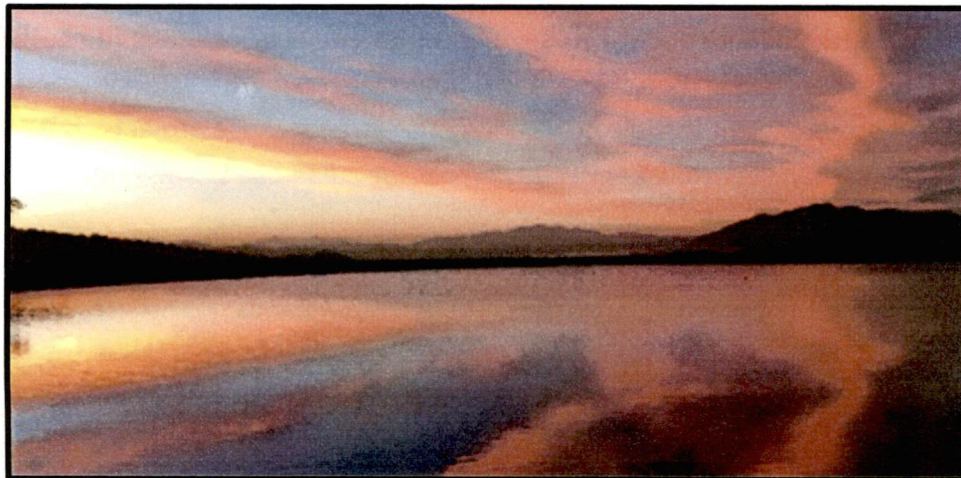
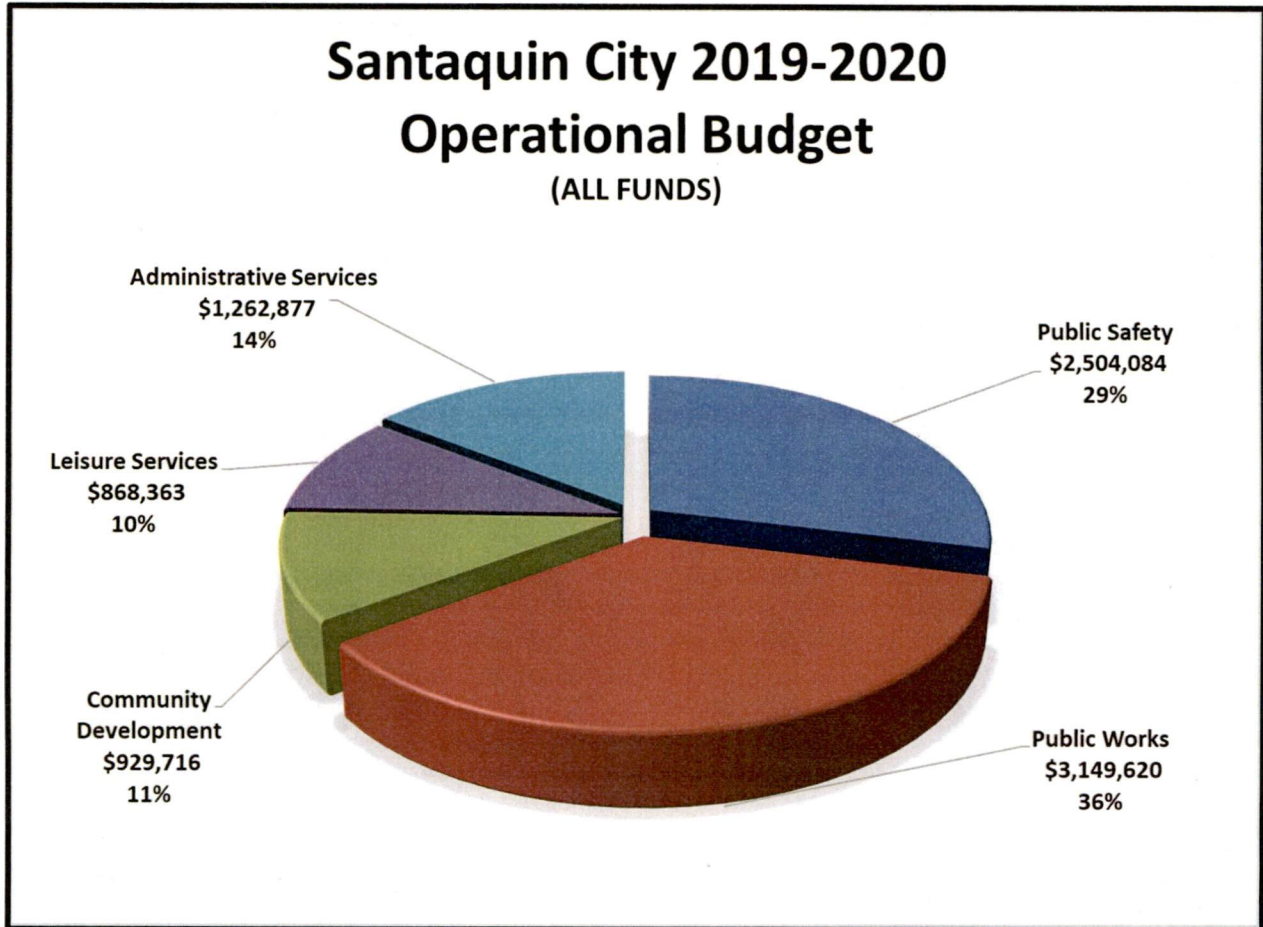
Santaquin City					
2019-2020 Budgeted Transfers					
General Fund Transfers In:			Transfer From:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-39-909	\$ 125,000	P. Irrigation Fund (11.4% of Enterprise Fund)	54-40-790	\$ 125,000
General Fund	10-39-910	\$ 600,000	Water Fund (42.2% of Enterprise 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
Total GF Transfer In		\$ 1,175,000	Total Transfer Out:		\$ 1,175,000
General Fund Transfers Out:			Transfer To:		
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
Total GF Transfer Out:		\$ 2,109,958	Total Transfers In:		\$ 2,109,958
Other Fund Transfers Out:			Other Fund Transfers In:		
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
Total Other Transfers From:		\$ 1,672,308	Total Other Transfers In:		\$ 1,672,308



SANTAQUIN CITY
2019-2020 APPROVED BUDGET

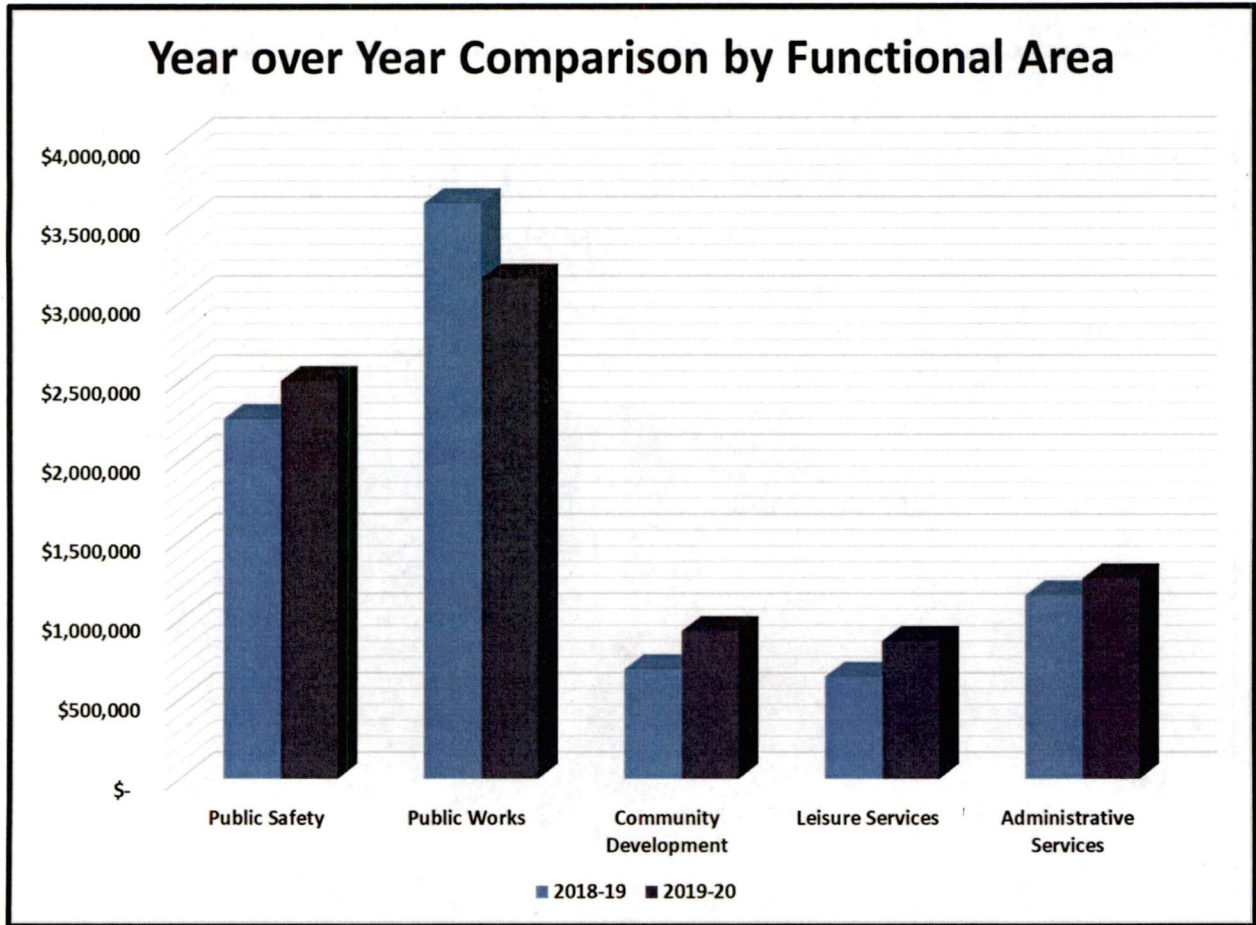
Citywide Expenditures

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

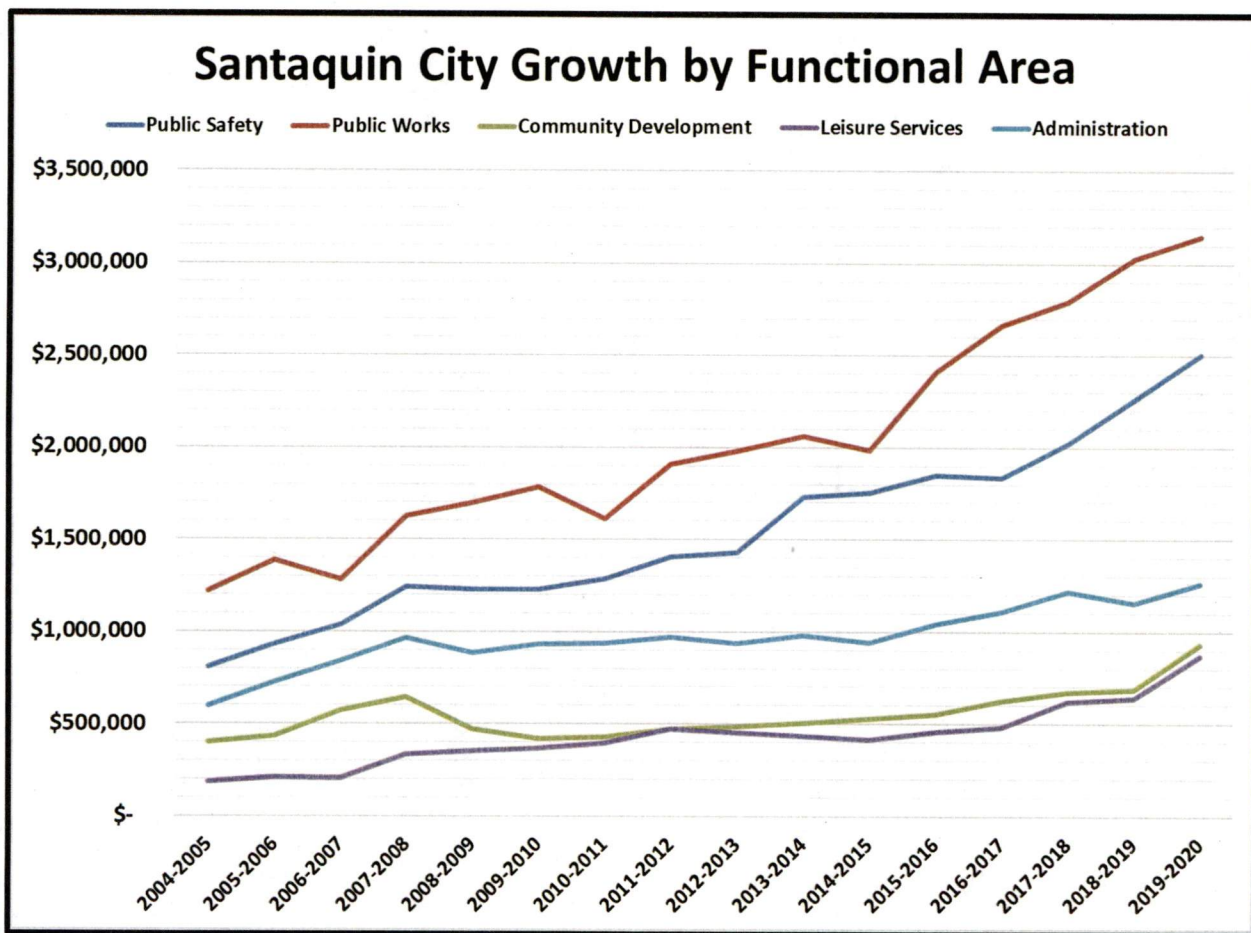
The year over year comparison of each functional area is illustrated below:



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.
GENERAL FUND						
REVENUES:						
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
TOTAL FUND REVENUE	\$ 6,349,857	\$ 6,580,001	\$ 5,425,017	\$ 7,386,290	12.3%	\$ 806,289
EXPENDITURES:						
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
		\$ -				
TOTAL FUND EXPENDITURES	\$ 6,255,518	\$ 6,580,001	\$ 4,855,410	\$ 7,386,289	12.3%	\$ 806,288
NET REVENUE OVER EXPENDITURES	\$ 94,339	\$ 0	\$ 569,607	\$ 0	0.0%	\$ 0
CAPITAL PROJECTS - CAPITAL FUND						
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)
NET REVENUE OVER EXPENDITURES	\$ (92,061)	\$ -	\$ 266,775	\$ 0	0.0%	\$ 0
CAPITAL VEHICLE AND EQUIPMENT - CAPITAL FUND						
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
NET REVENUE OVER EXPENDITURES	\$ 9,849	\$ -	\$ (2,979)	\$ 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.
COMPUTER TECHNOLOGY - CAPITAL FUND						
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%	\$ -
PUBLIC WORKS CAPITAL REPAIR AND REPLACEMENT - HOLDING FUND						
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%	\$ -
ROADS - CAPITAL PROJECT FUND						
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
STORM DRAINAGE - ENTERPRISE FUND						
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
WATER - ENTERPRISE FUND						
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
SEWER FUND - ENTERPRISE FUND						
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.
PRESSURIZED IRRIGATION - ENTERPRISE FUND						
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
CULINARY WATER - IMPACT FEE FUND						
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)
SEWER - IMPACT FEE FUND						
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%	\$ -
PARK - IMPACT FEE FUND						
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%	\$ -
PUBLIC SAFETY - IMPACT FEE FUND						
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%	\$ -
TRANSPORTATION - IMPACT FEE FUND						
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

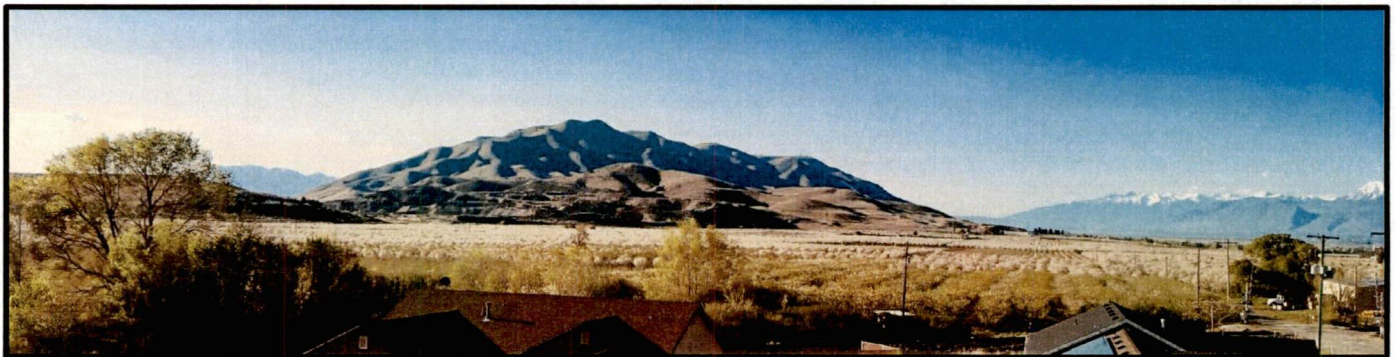
Account Number Description	Actuals (2017-2018)	Revised Budget (2018-2019)	Actual Thru Mar (2018-2019) 75% of Year	Projected Budget (2019-2020)	%Chg.	\$ Chg.
PRESSURIZED IRRIGATION WATER - IMPACT FEE FUND						
TOTAL FUND REVENUE	\$ 365,013	\$ 900,000	\$ 520,905	\$ 1,005,000	11.7%	\$ 105,000
TOTAL FUND 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
RECREATION - SPECIAL REVENUE FUND						
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
SANTAQUIN DAYS - SPECIAL REVENUE FUND						
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
CHIEFTAIN MUSEUM - SPECIAL REVENUE FUND						
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
ROYALTY - SPECIAL REVENUE FUND						
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%	\$ -
STORM DRAINAGE IMPACT FEE FUND (NEW)						
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.
RAP TAX FUND (NEW)						
REVENUES:						
TOTAL FUND REVENUE	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 47,200	100.0%	\$ 47,200
NET REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -
LIBRARY - SPECIAL REVENUE FUND						
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
SENIOR CITIZENS - SPECIAL REVENUE FUND						
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
FIRE DEPARTMENT - SPECIAL REVENUE FUND						
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



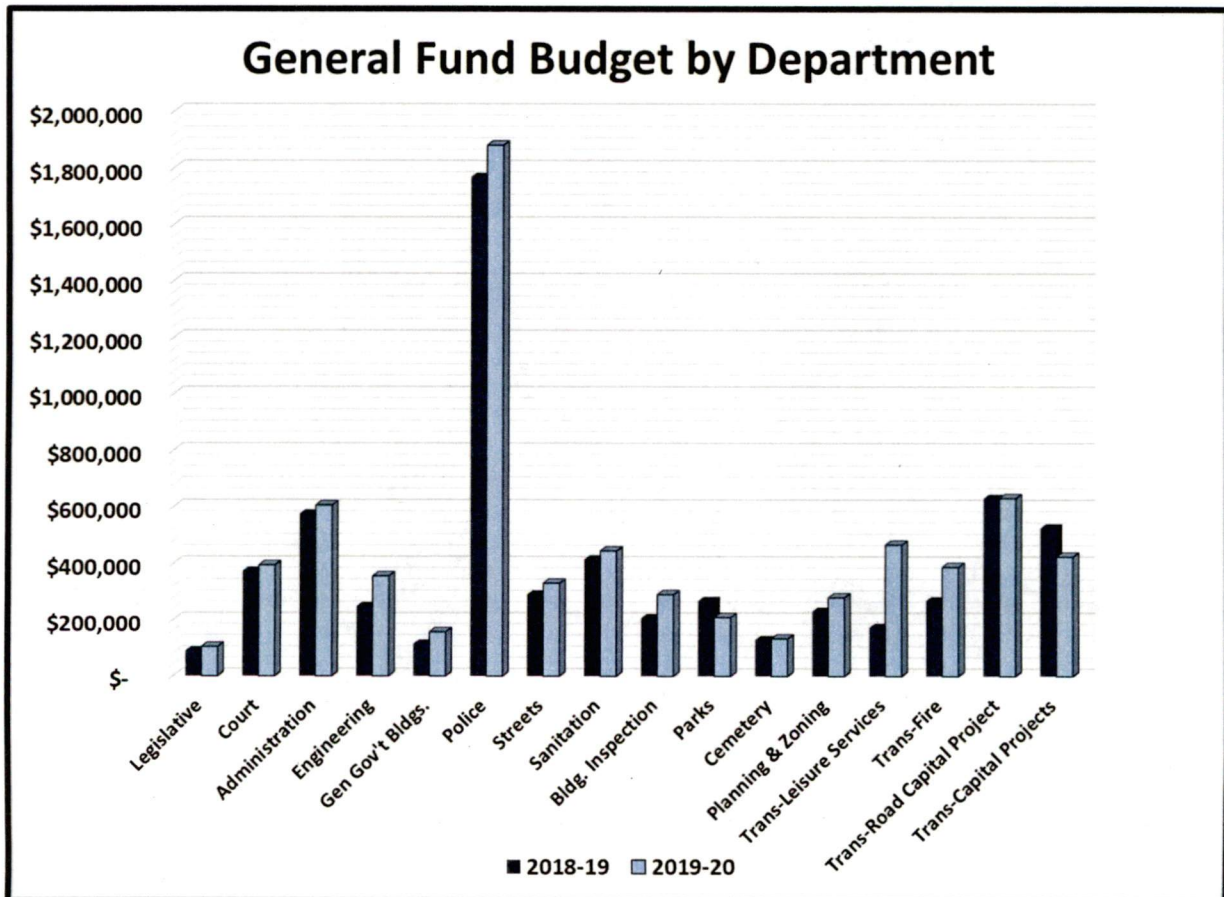
SANTAQUIN CITY
2019-2020 APPROVED BUDGET

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 FY2013-201 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.

Santaquin City								
2019-2020 Final Budget								
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)
GENERAL FUND								
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
TOTAL FUND EXPENDITURES	\$ 4,959,685	\$ 4,850,580	\$ 5,459,558	\$ 5,746,563	\$ 6,255,518	\$ 6,580,001	\$ 4,855,410	\$ 7,386,289
NET REVENUE OVER EXPENDITURES	\$(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.

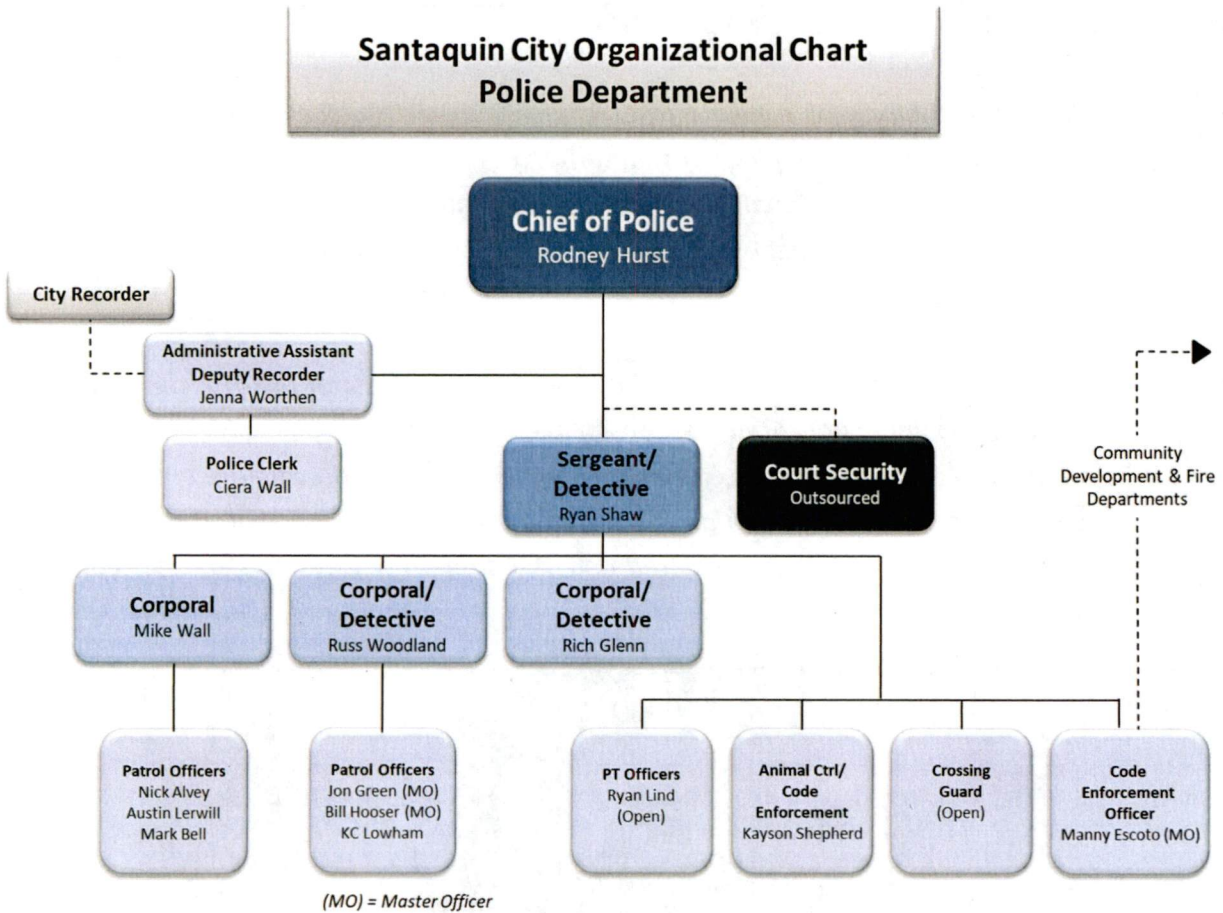
Note: With the hiring of a new Community Development Director in 2017, the Community Development Functional Area responsibilities have been split and shared by the Community Development Director and the Engineering Director, who are both considered Functional Area Directors. Though the responsibilities 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

	Full-time	Part-time	Seasonal/Temp	Volunteers
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

Total Police Service Calls:	8,946
Avg Daily Police Service Calls	25
Cases	3,364
Avg Monthly Cases	280
Avg Daily Cases	9

Crimes Against Person	288
Homicide	0
Sex Offense	16
Assault	11
Child Abuse/Neglect	62
All Other Crimes Against Person	199
Property Crimes	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
Domestic Violence	37
Arrests	399

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

Total K9 Deployments	104
K9 Deployments Without Arrest	30
K9 Deployments With Arrest	24
K9 Presentations	50

Administrative

Budget

2018-2019 Fiscal Year Budget	
Total Police Budget	\$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
Total	5	5

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

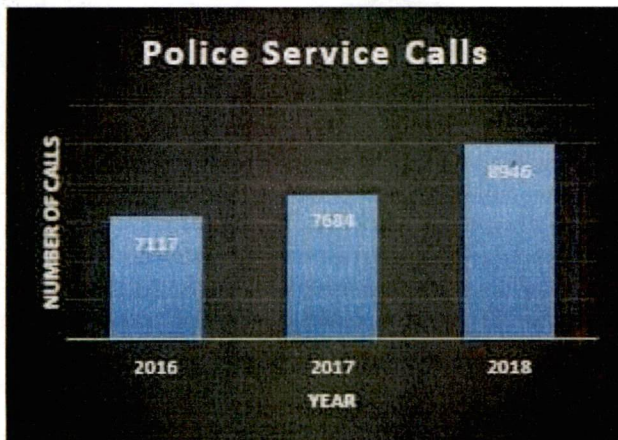
Complaints are thoroughly investigated and the Police Chief notifies the complainant in writing of the final disposition.

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.

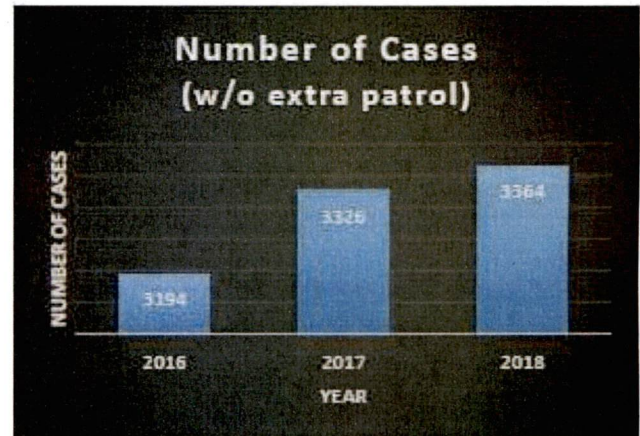
Police Service Calls

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.

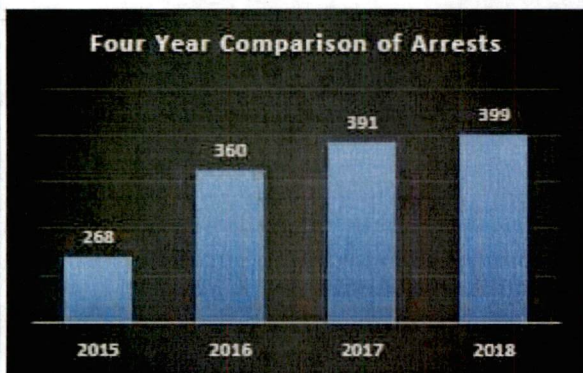
Only one Part 1 Crime can be reported per incident. If more than one Part 1 Crime occurs in a single incident, the most serious crime is reported. Discrepancies in crime numbers in this report are due to this rule.

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.

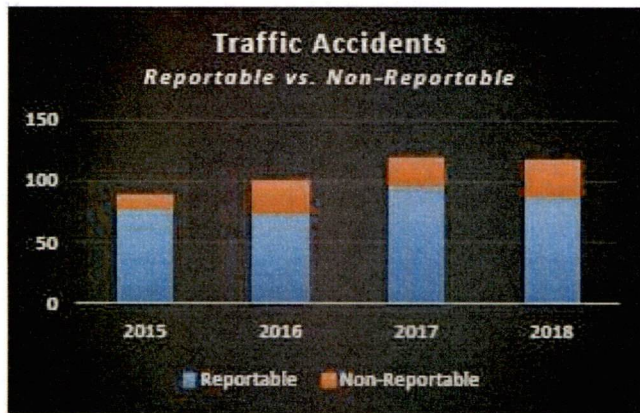


Accidents

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.

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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.

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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
Total	404

Code enforcement cases by violation/classification

Code Enforcement Citations	
Animal	55
Other	6
Total	61

Code enforcement officer citations



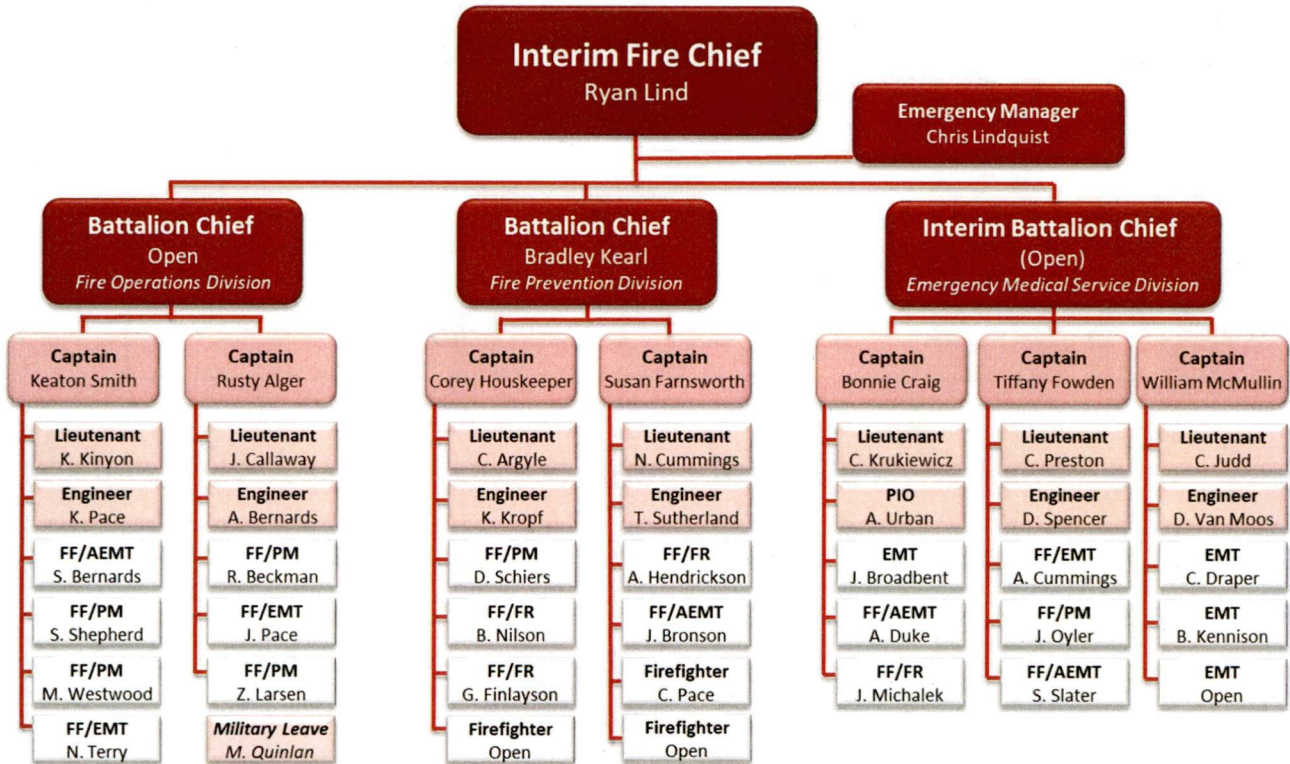
Please note that department level accomplishments can be found in Appendix D.



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Public Safety – Fire & EMS

Santaquin City Organizational Chart
Fire Department

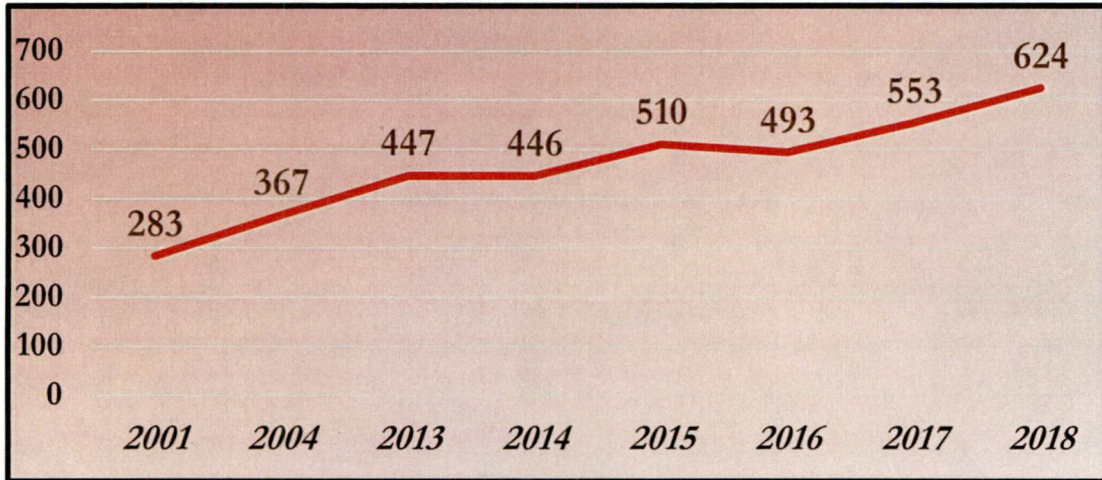


PERSONNEL SUMMARY				
PUBLIC SAFETY				
	Full-time	Part-time	Seasonal/Temp	Volunteers
Fire/EMS				
2020	0	14	0	38
2019	0	3	0	38
2018	0	3	0	53

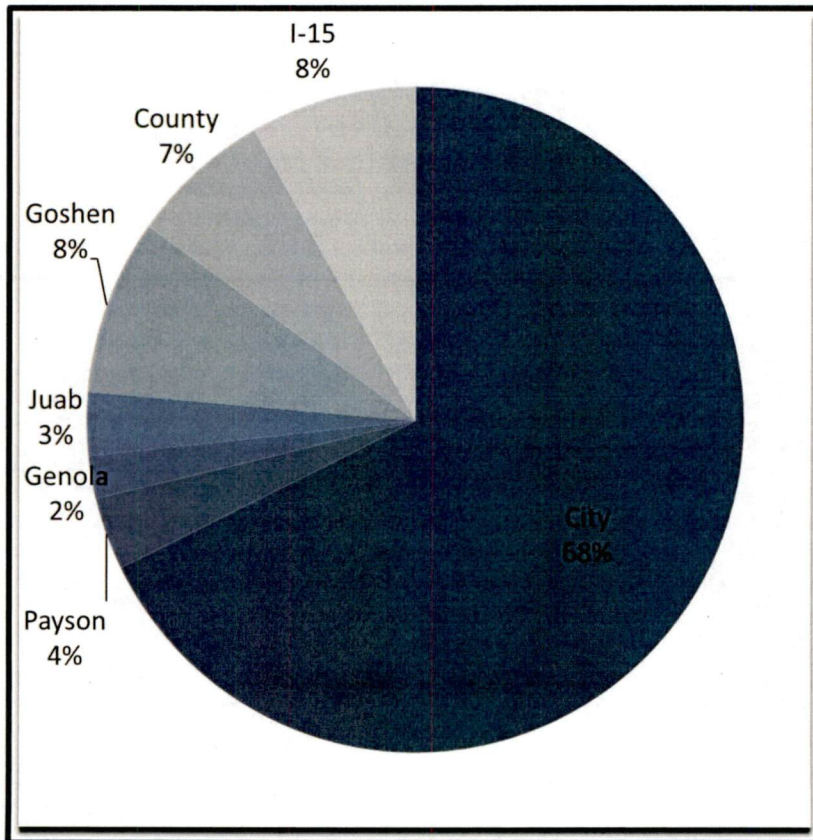
Excerpts from the Santaquin City Annual Fire Department Report – 2018

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Call Volume by Year

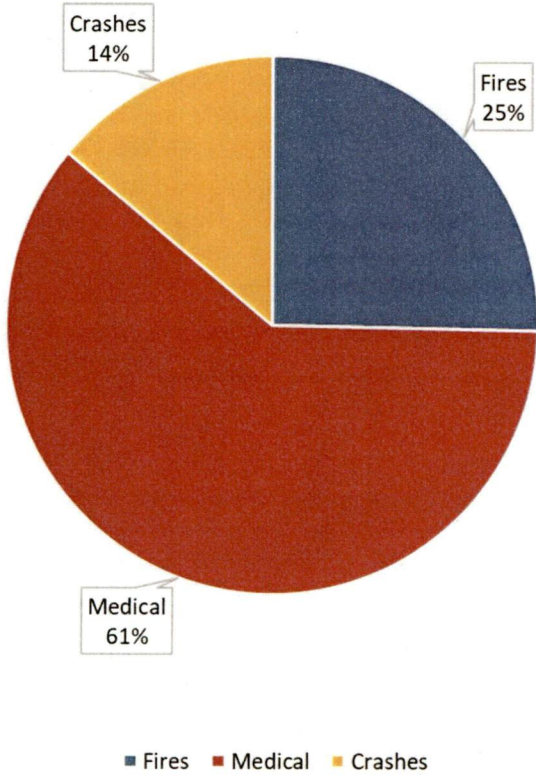


Calls by Location - 2018

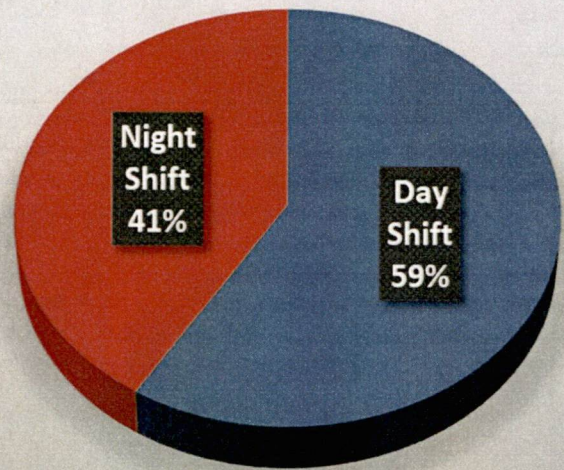


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Incidents by Nature 2018

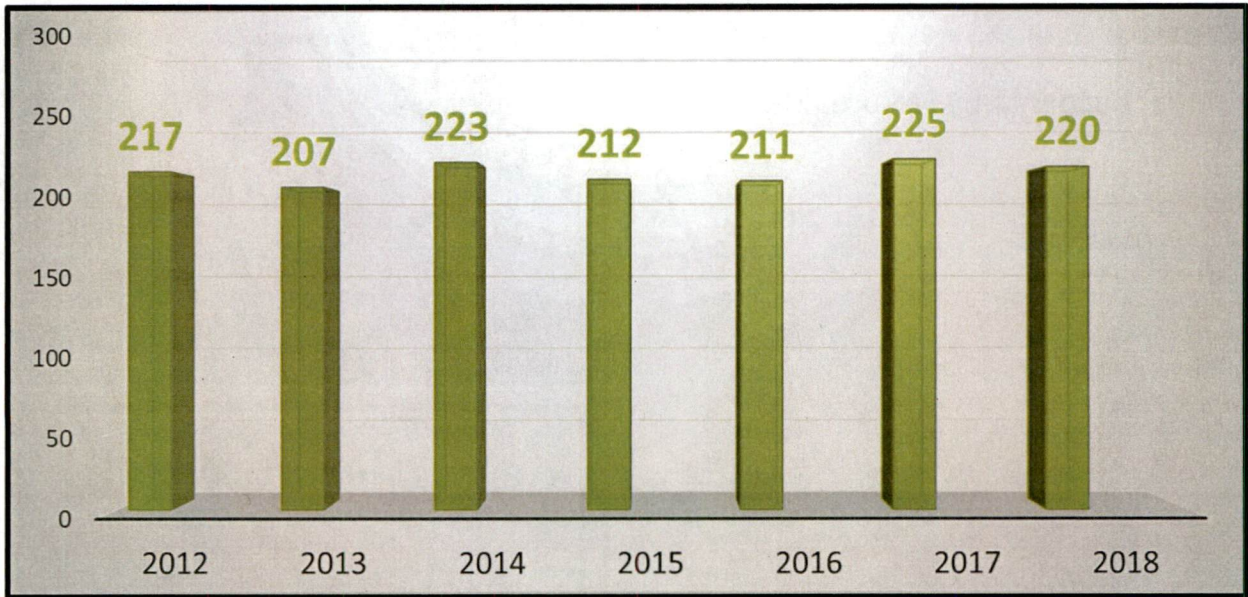


Day Vs. Night

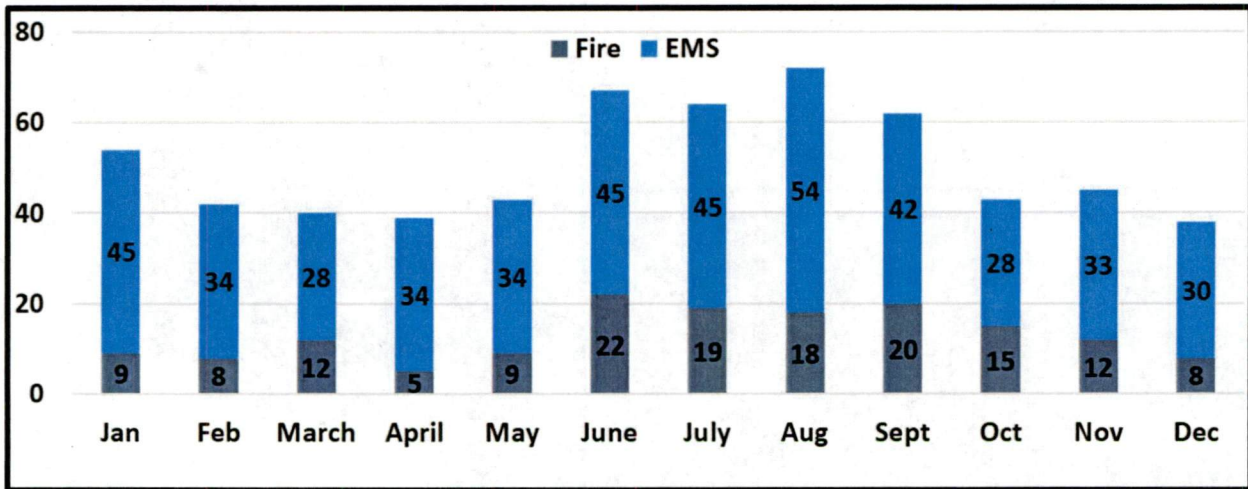


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Billed Transports by Year



Call Volume by Month - 2018



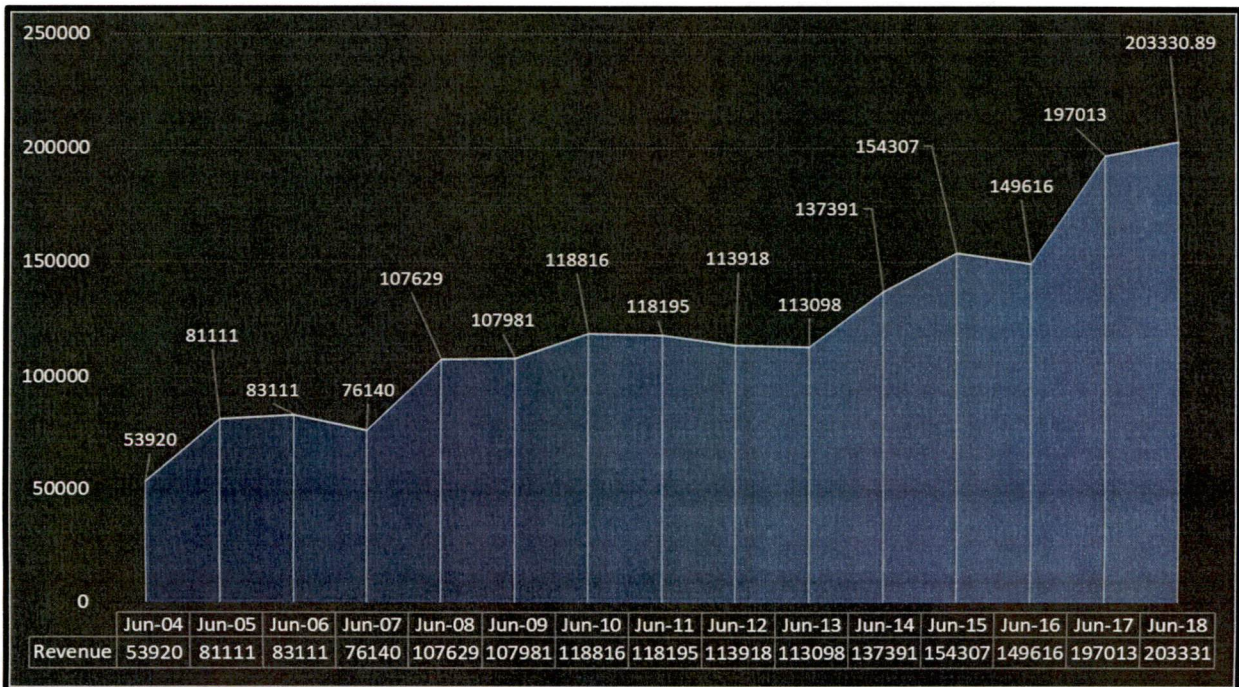
SANTAQUIN CITY
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EMS Billing Summary

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%

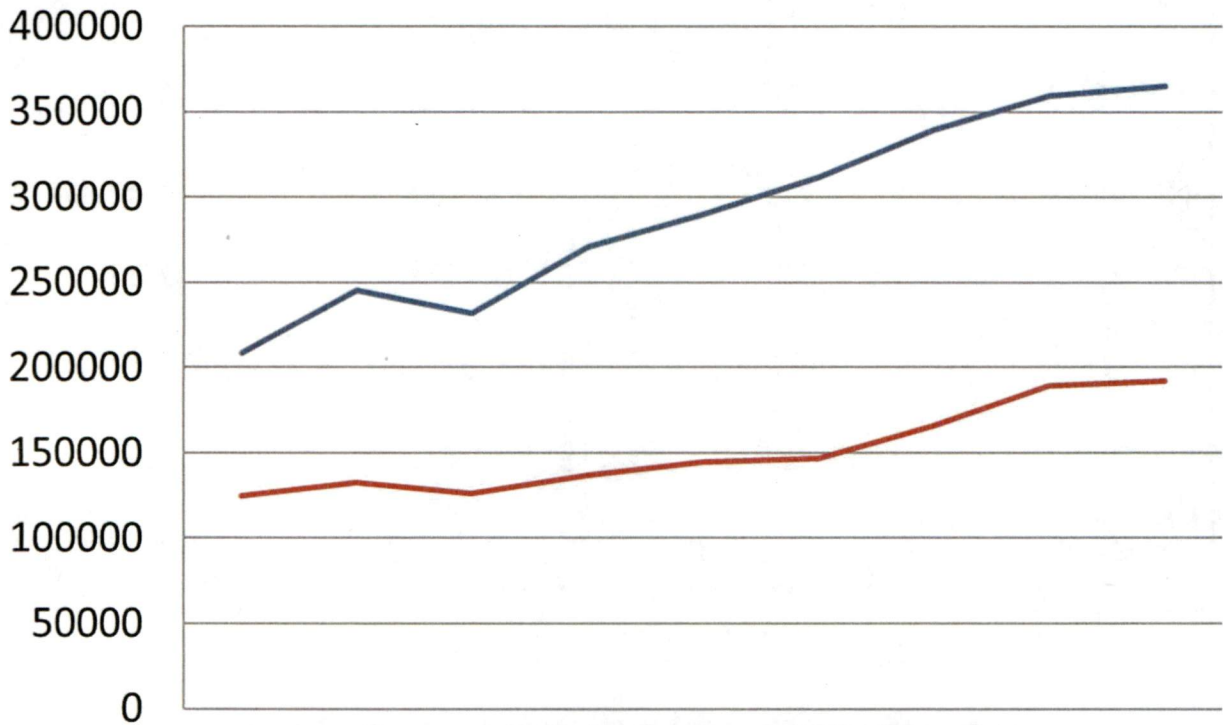
3 Year Average: \$182,326/yr.

Ambulance Transport Revenue by Fiscal Year



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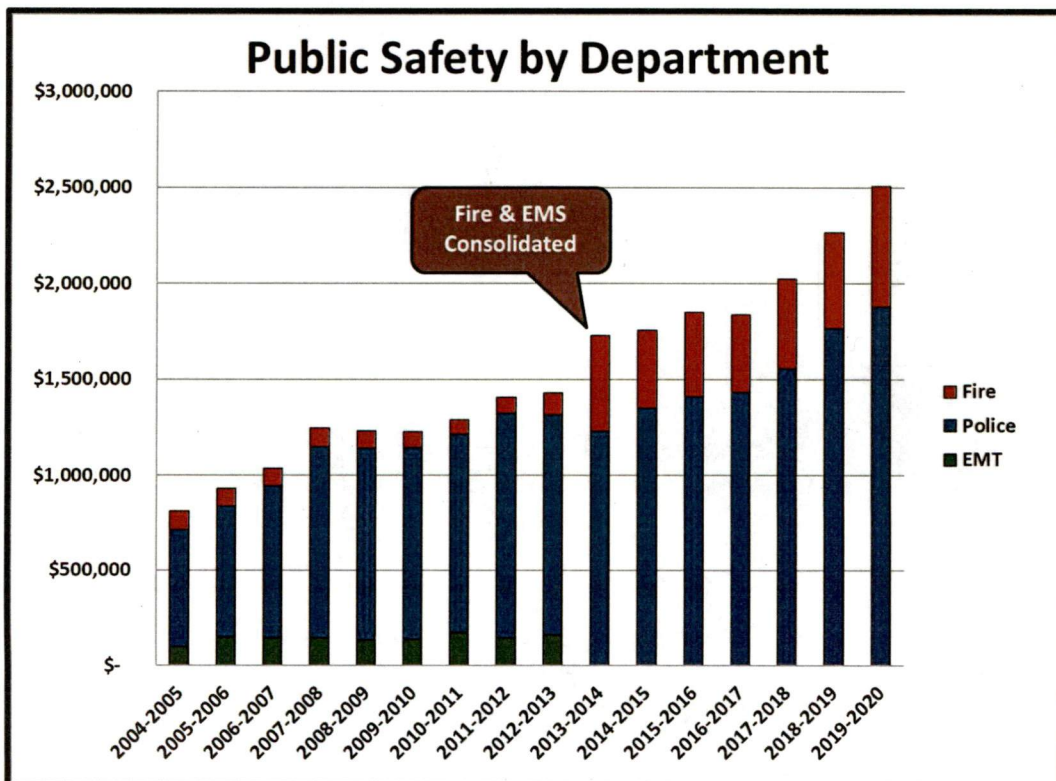
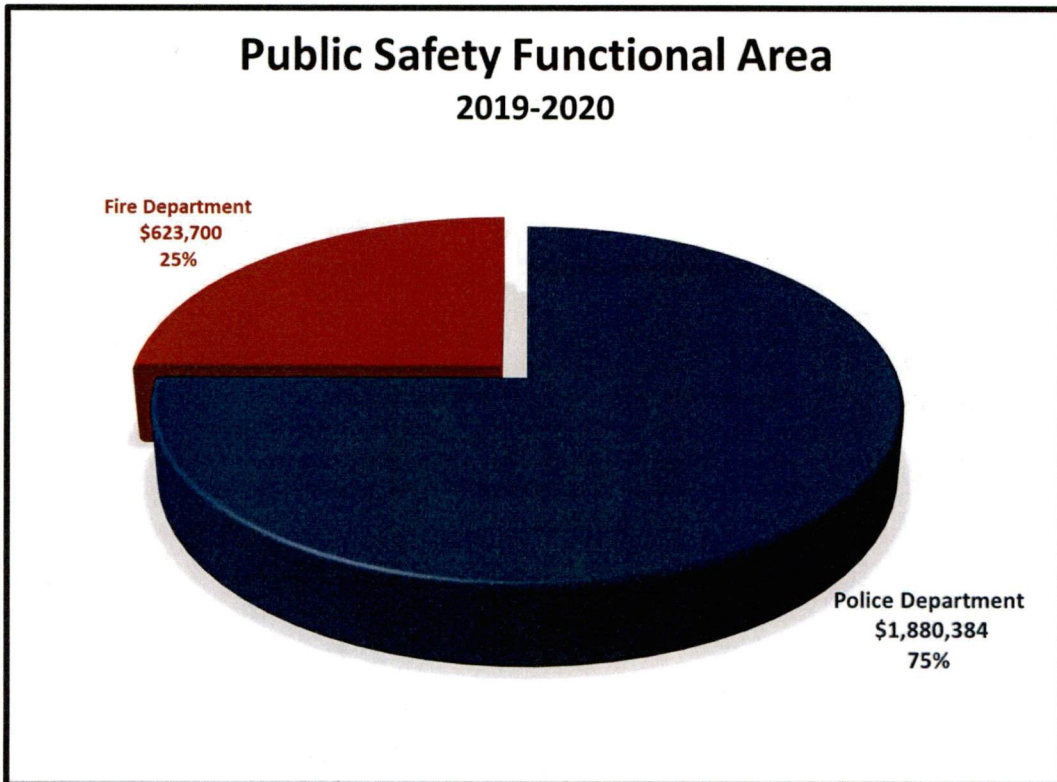
EMS Collections: Production & Collections 2010 through 2018



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

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Public Safety – Financials by Department

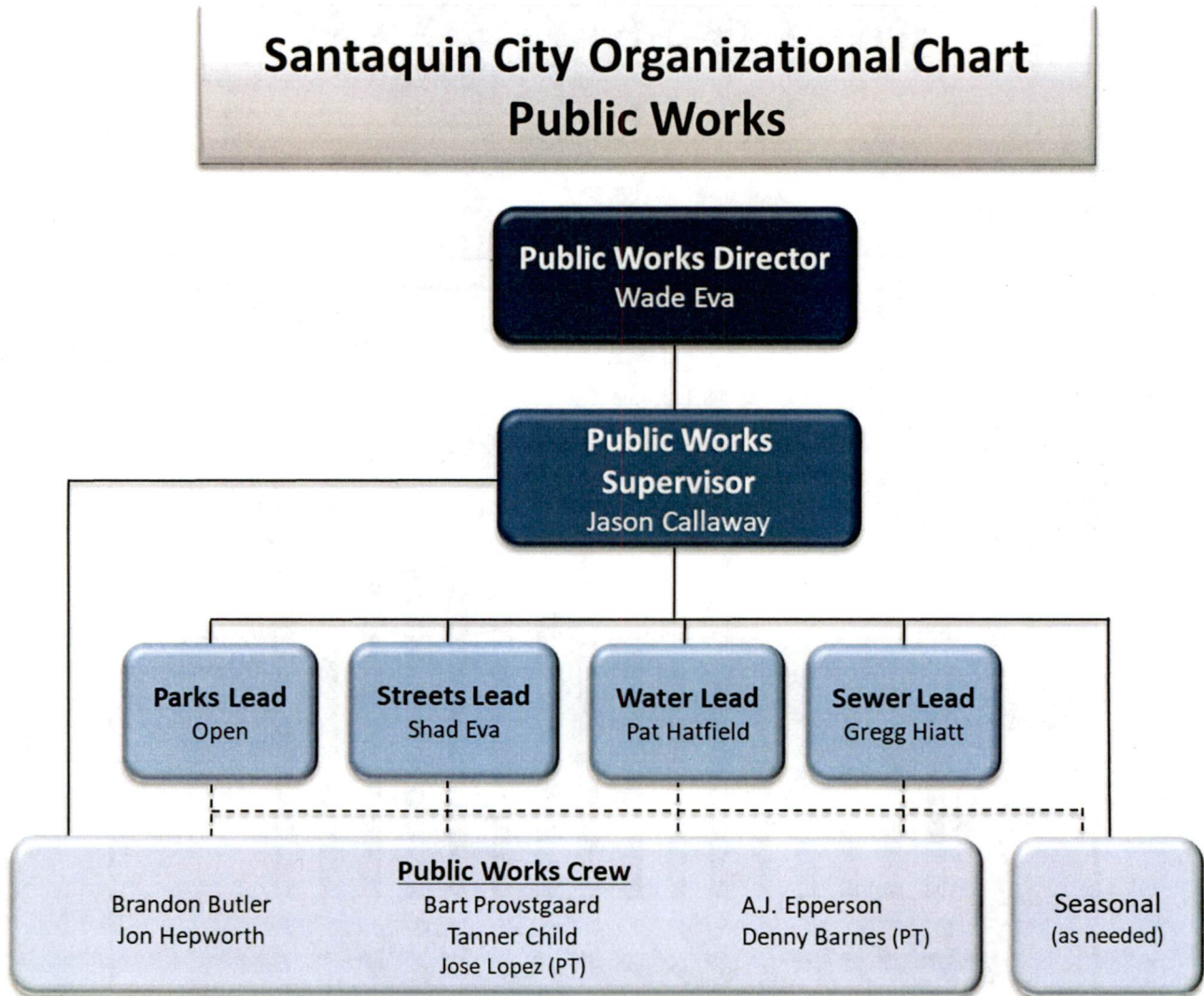


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Public Works

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:



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2019-2020 APPROVED BUDGET

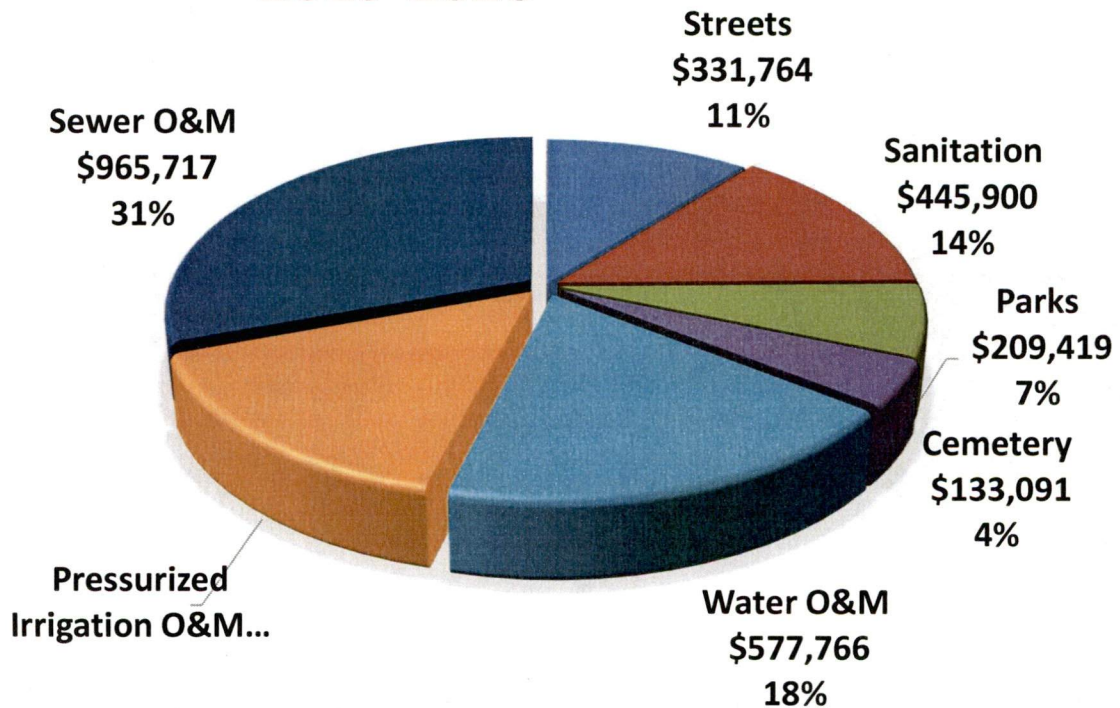
PERSONNEL SUMMARY

PUBLIC
WORKS

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

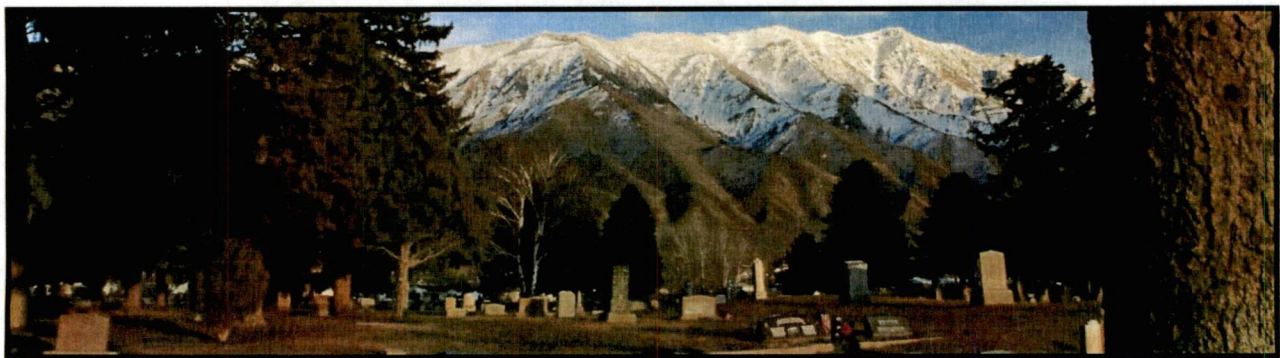
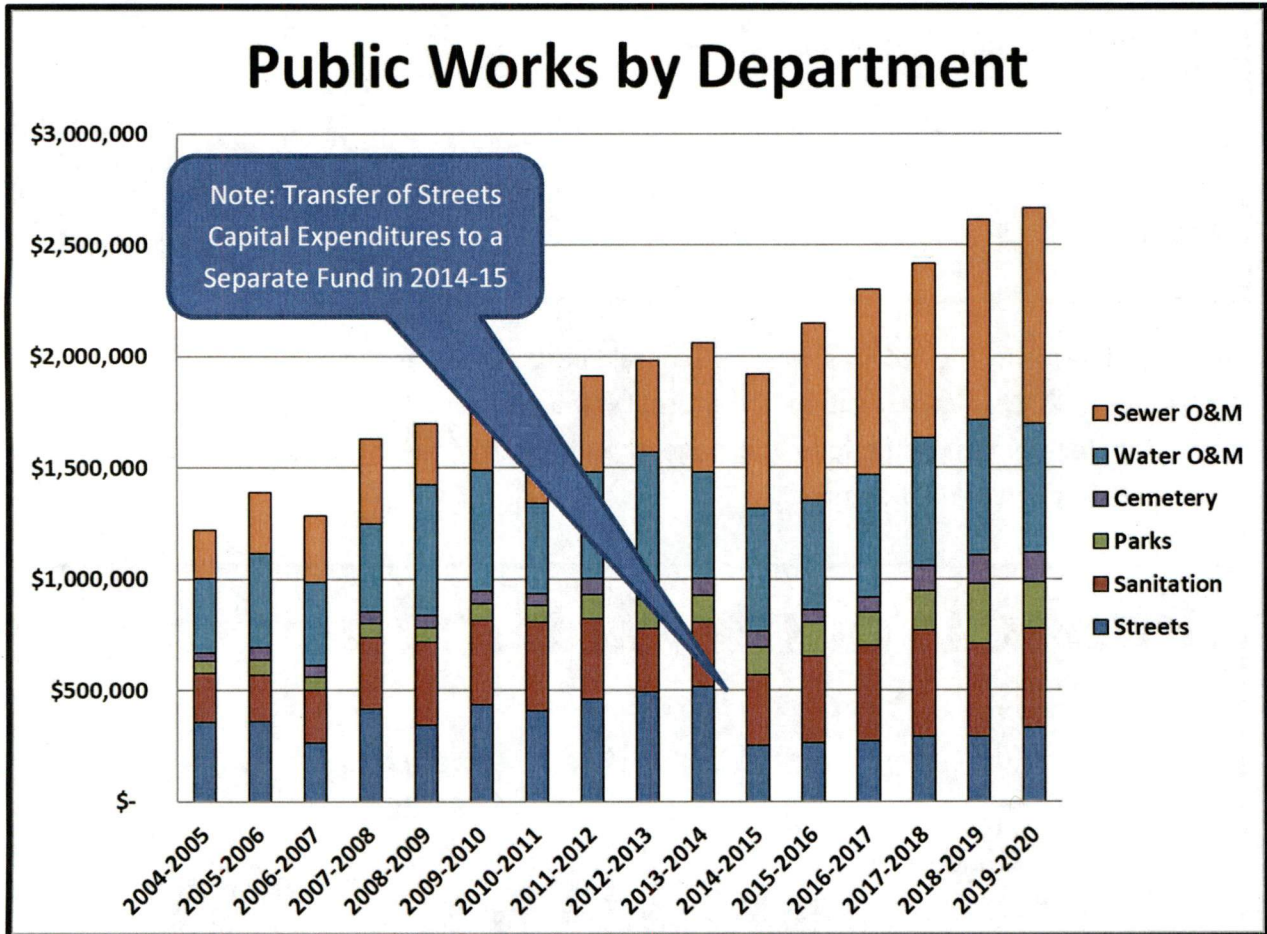
The financials for Public Works span the General Fund, as well as the four enterprise funds for Water, Sewer, Pressurized Irrigation, and Storm Drainage. In addition to the operational financial information presented on the following page, the majority of the city's capital projects also fall under the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

Public Works - All Funds
2019-2020



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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.

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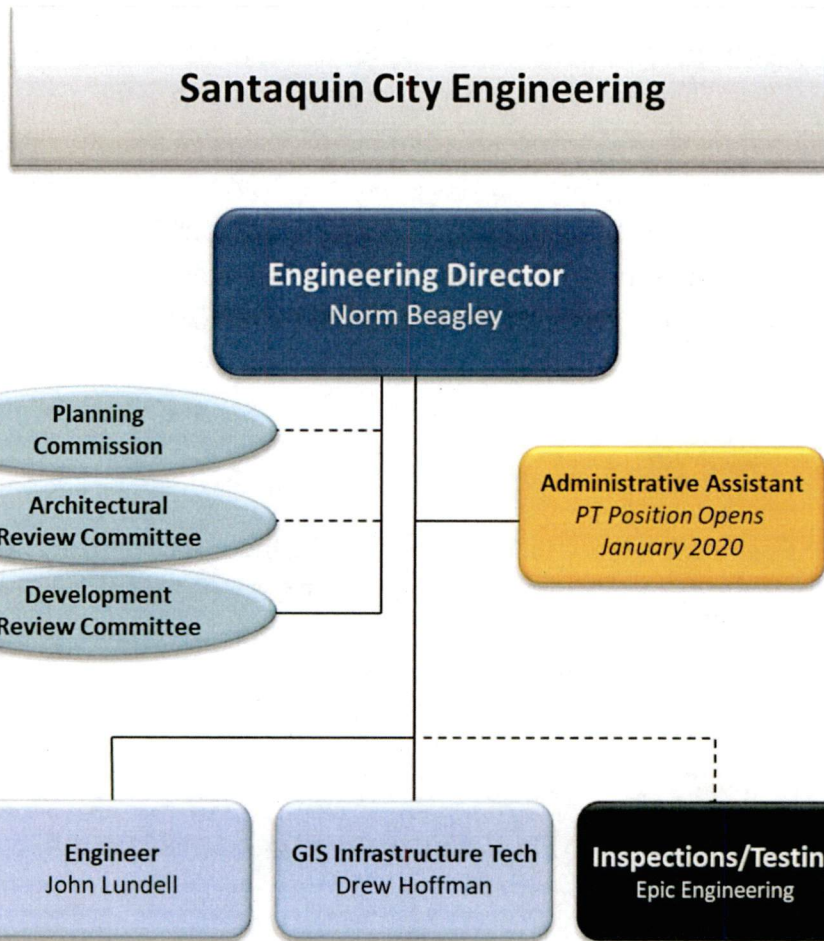
Community Development

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.



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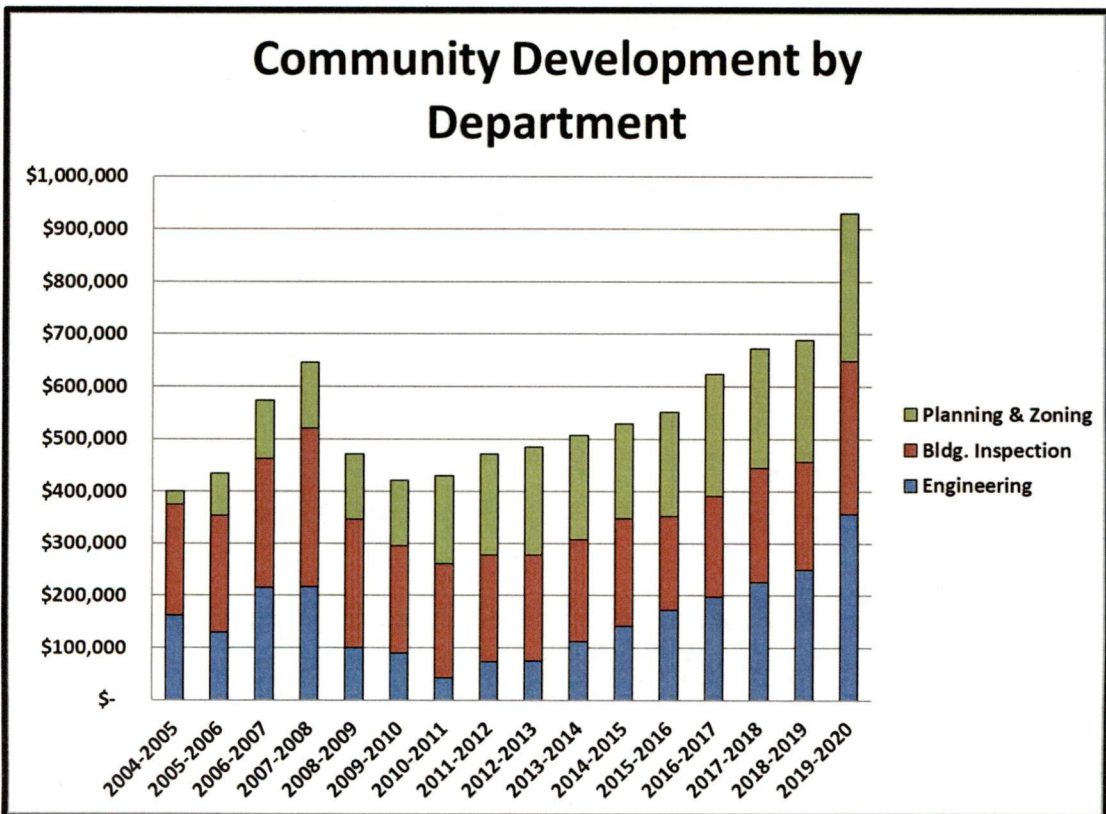
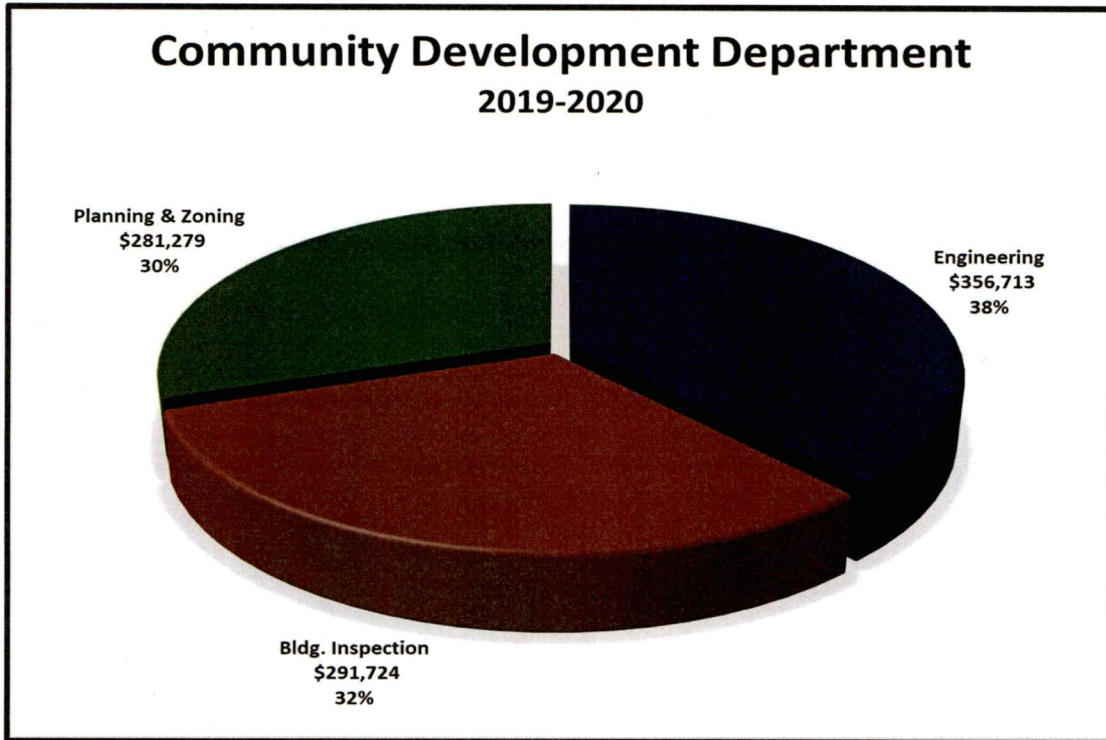
In FY2019-2020, it is anticipated that the Engineering Department will need administrative support. This individual will also be in a position to provide administrative support to the Public Works Department.



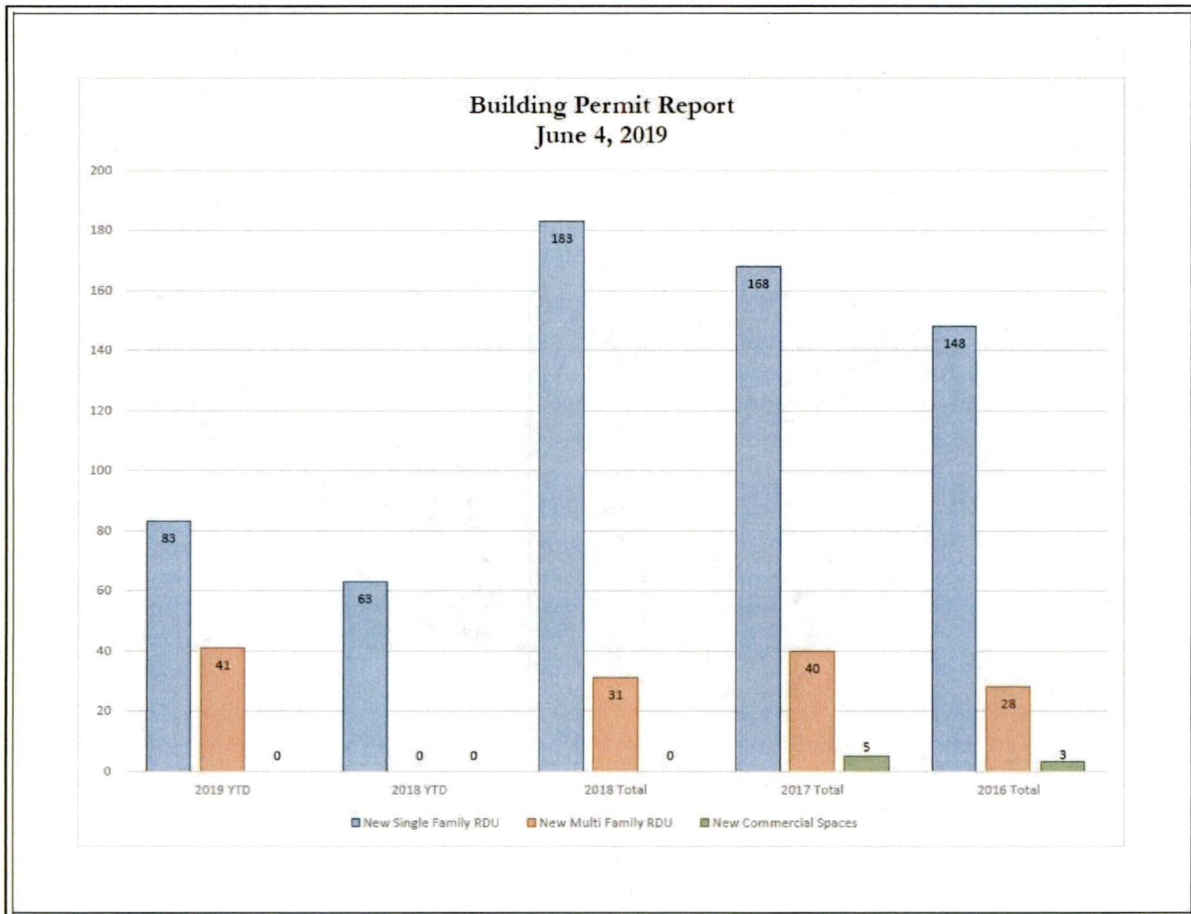
Community Planning Meeting for the NRCS Debris Basin Plan. This plan was funded by a \$450K Federal NRCS Grant and is the first step towards planning constructing debris basins, which will protect Santaquin City from mountain runoff and debris flows.

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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:



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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.

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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.



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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.

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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.

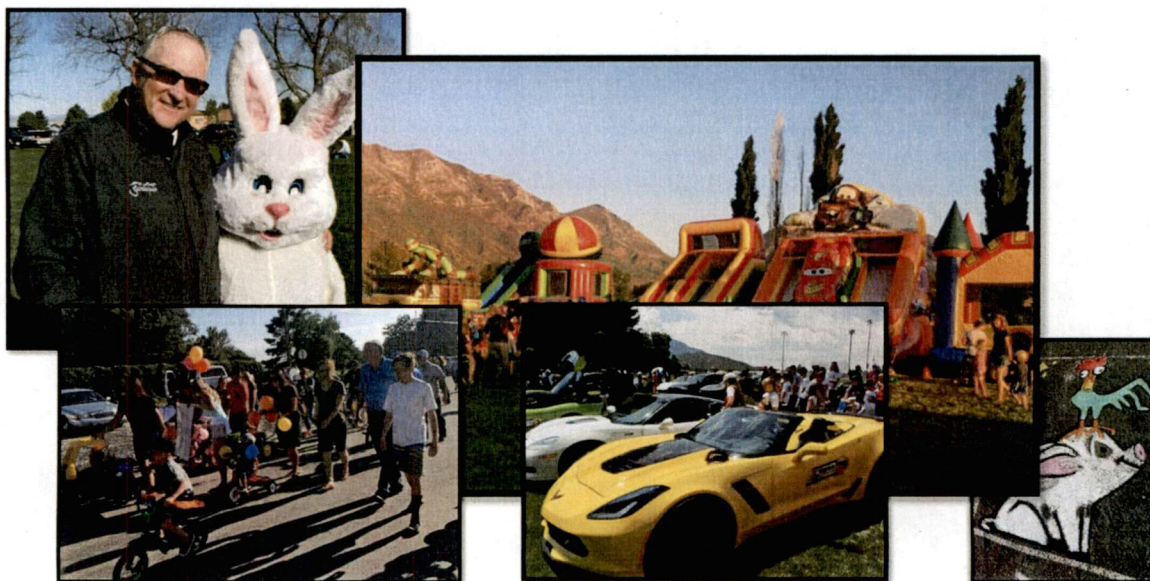
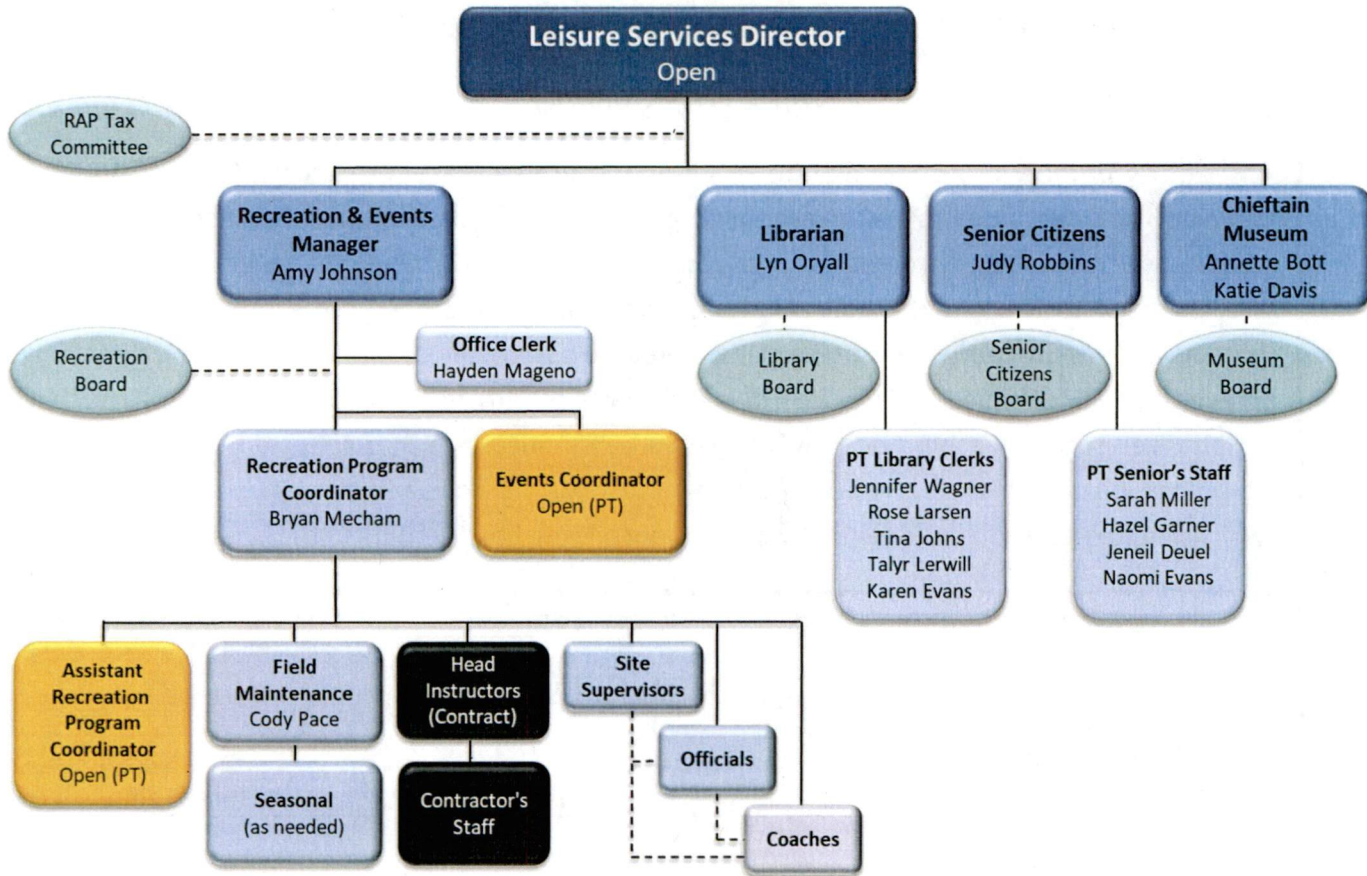
PERSONNEL SUMMARY

LEISURE SERVICES

		Full-time	Part-time	Seasonal/Temp
	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

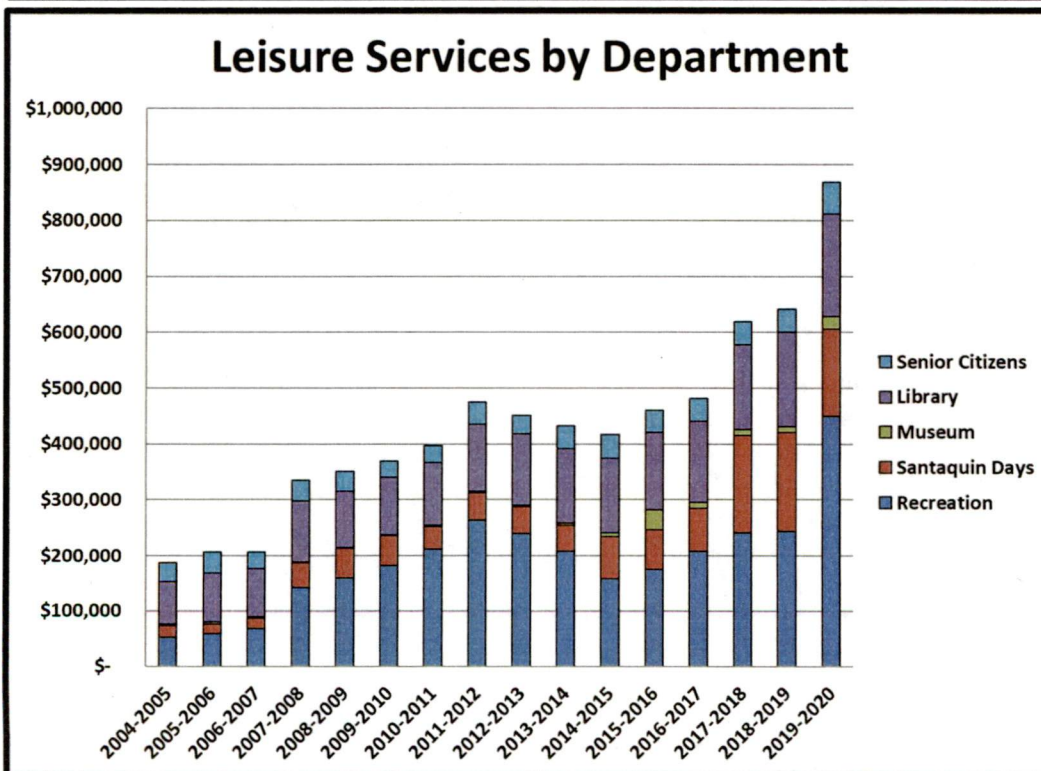
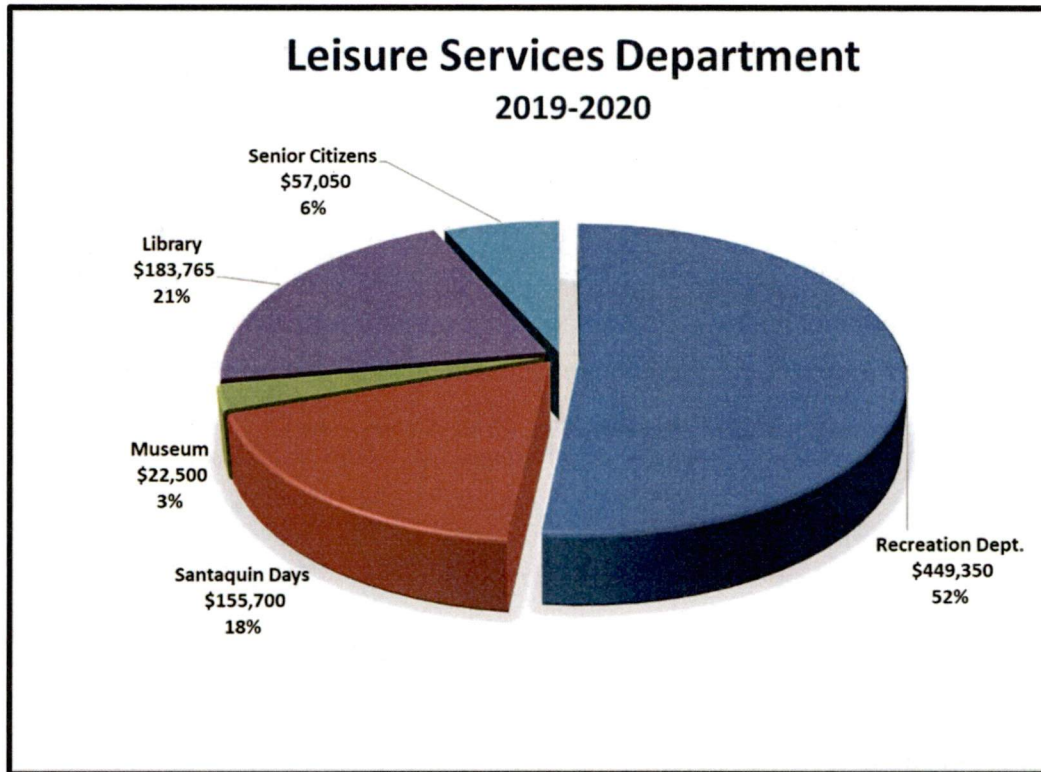
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Santaquin City Organizational Chart
Leisure Services



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



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

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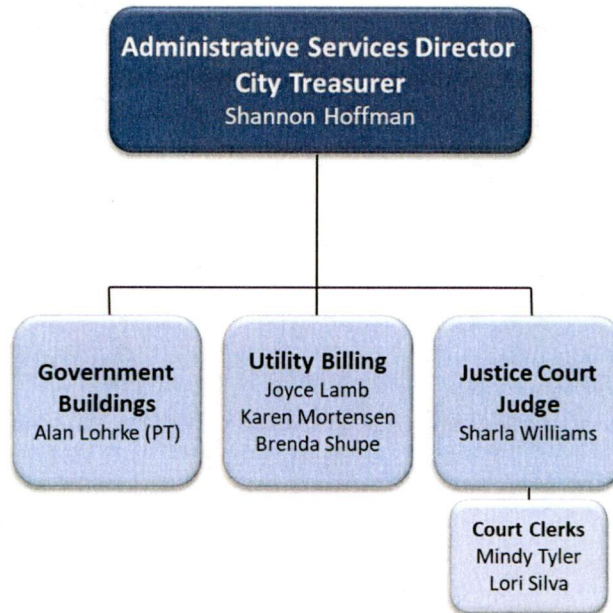
Administrative Services

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 insuring that every department has the tools and resources necessary to complete their work.

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

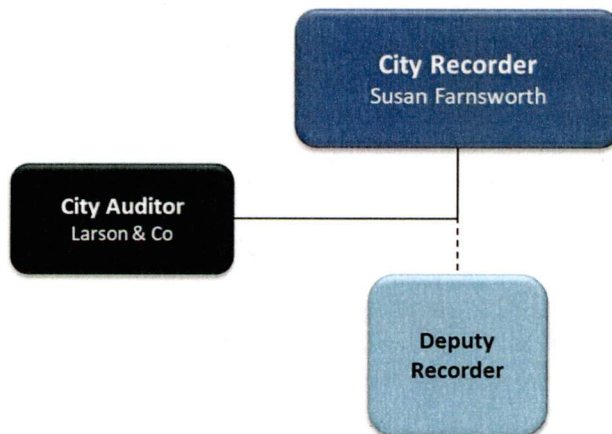
SANTAQUIN CITY
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Santaquin City Organizational Chart
Administrative Services



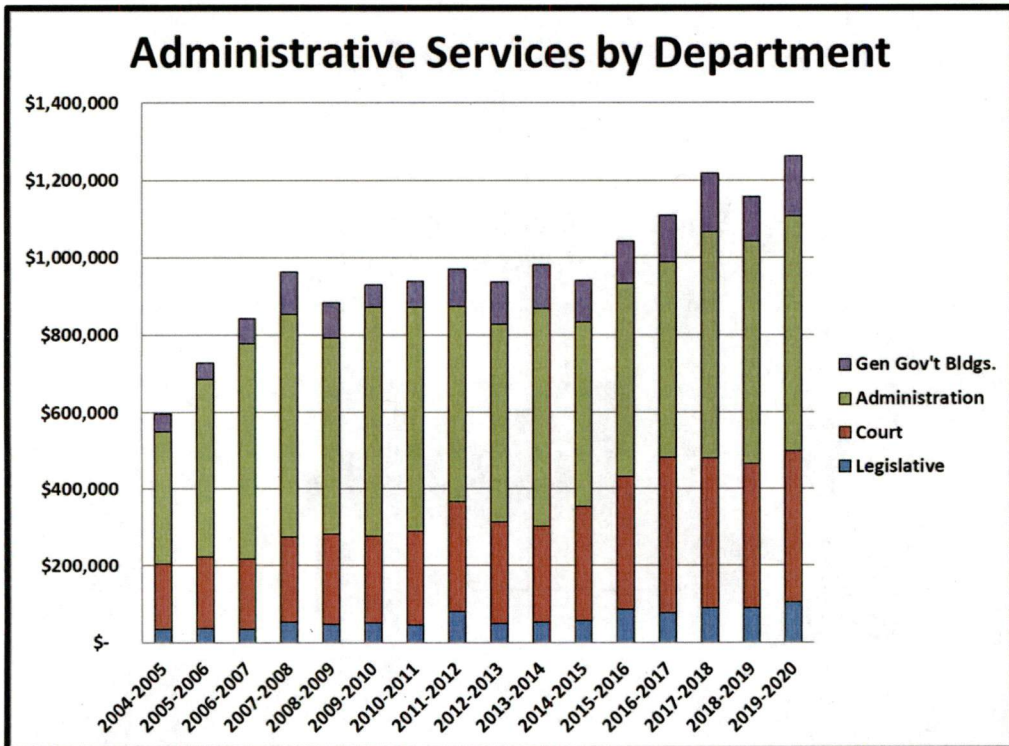
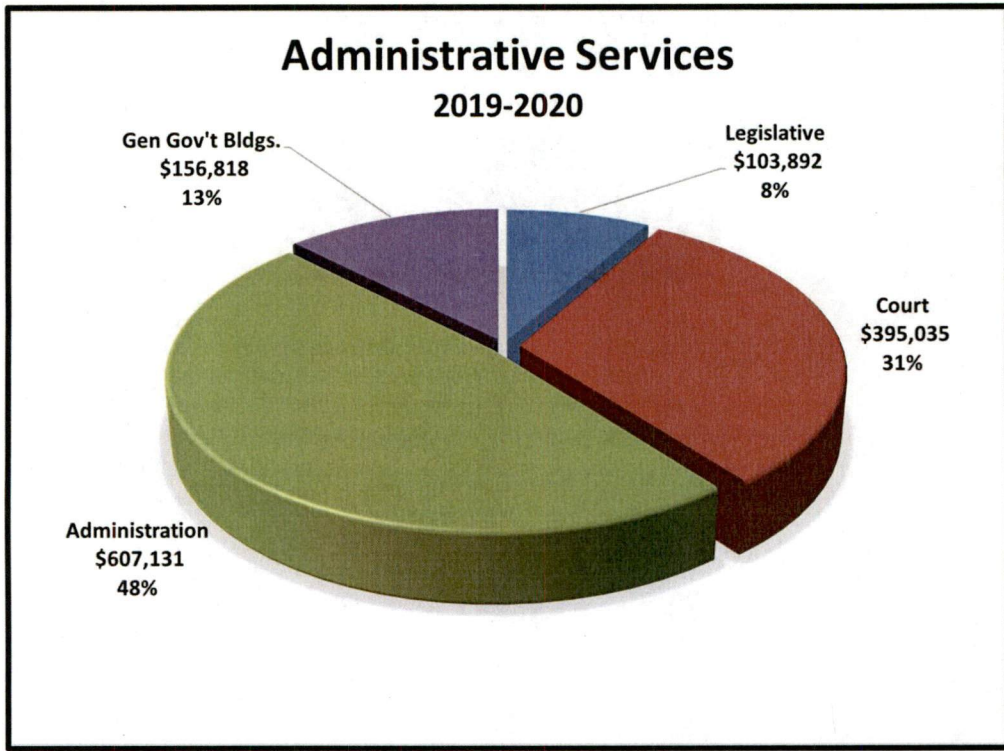
An additional component of Administrative Services would include the City Recorder's Office.

Santaquin City Organizational Chart
Administrative Services



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



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

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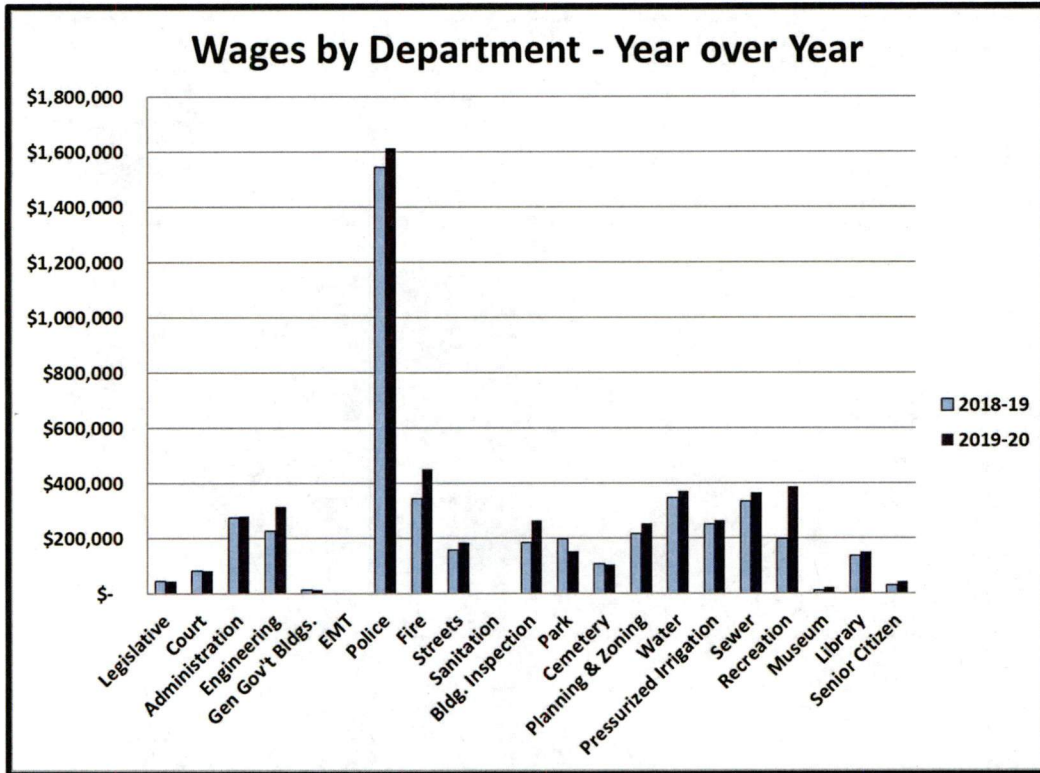
Summary of Personnel Changes – For All Departments by Functional Area

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

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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.

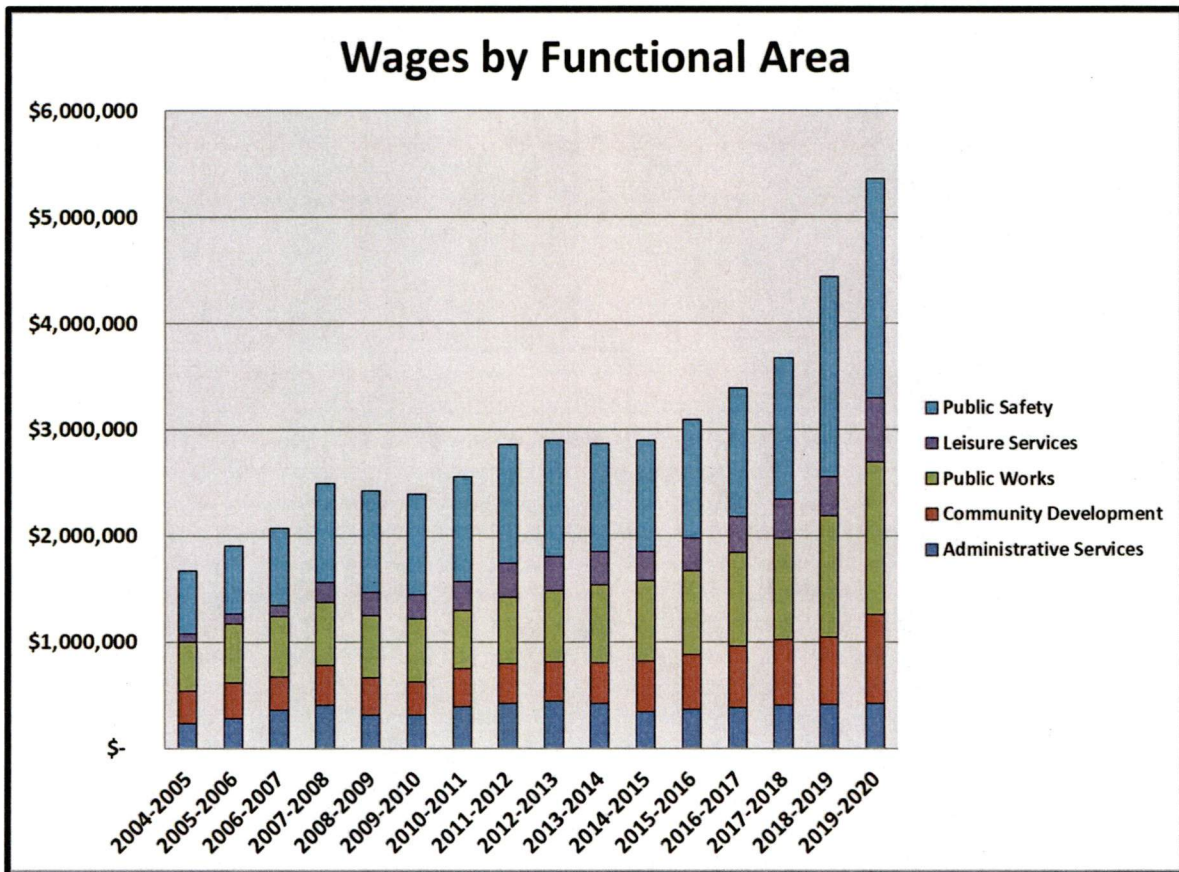


The administration of the city is committed to ensuring employees are adequately compensated for the work they perform, there are enough employees to do all of the work necessary and there is adequate workspace. However, due to the economic conditions over the last ten years, meeting these criteria have 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%.

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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 stational 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

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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.



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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.)*

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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. It's 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)*

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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 budget 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



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Operational Impact from Capital Projects:

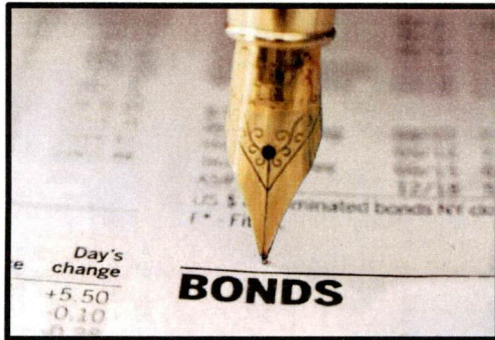
As capital projects are under consideration, an analysis of the operational impacts is completed to insure that the long-term Operation and Maintenance (O&M) costs are adequately budgeted into the annual operations budget. The following table represented the projected O&M costs for the proposed 2019-2020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

Capital Improvement Projects - Operating Costs									
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
				\$ 80,225	\$ 82,650	\$ 132,975	\$ 87,300	\$ 275,600	\$ 656,250

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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.”

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

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

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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
1993A Sewer Bonds	\$1,000,000	\$34,000	\$204,000	12/1/2025
2011A-1 Sewer Bonds	\$6,034,000	\$375,000	\$3,988,710	1/1/2031
2011A-2 Sewer Bonds	\$2,912,000	\$126,852	\$2,588,515	2/15/2052
2011B-1 Sewer Bonds	\$900,000	\$9,000	\$900,000	1/1/2033
2012 Irrigation Refund Bond	\$6,130,000	\$489,627	\$3,285,000	6/1/2026
2018 Water Bond	\$3,441,000	\$185,821	\$3,324,000	1/1/2039
Total:	\$20,417,000	\$1,220,300	\$14,290,225	

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

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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.

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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

