



Final Budget

Fiscal Year 2022 - 2023



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

DANIEL M. OLSON

MAYOR

D. LYNN MECHAM

COUNCIL MEMBER

DAVID S. HATHAWAY

COUNCIL MEMBER

ELIZABETH B. MONTOYA

COUNCIL MEMBER

ARTHUR L. ADCOCK

COUNCIL MEMBER

JEFFREY M. SIDDOWAY

COUNCIL MEMBER

NORMAN E. BEAGLEY

CITY MANAGER

SHANNON HOFFMAN

FINANCE DIRECTOR

GFOA BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Santaquin City
Utah**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

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

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

ORGANIZATIONAL CHART

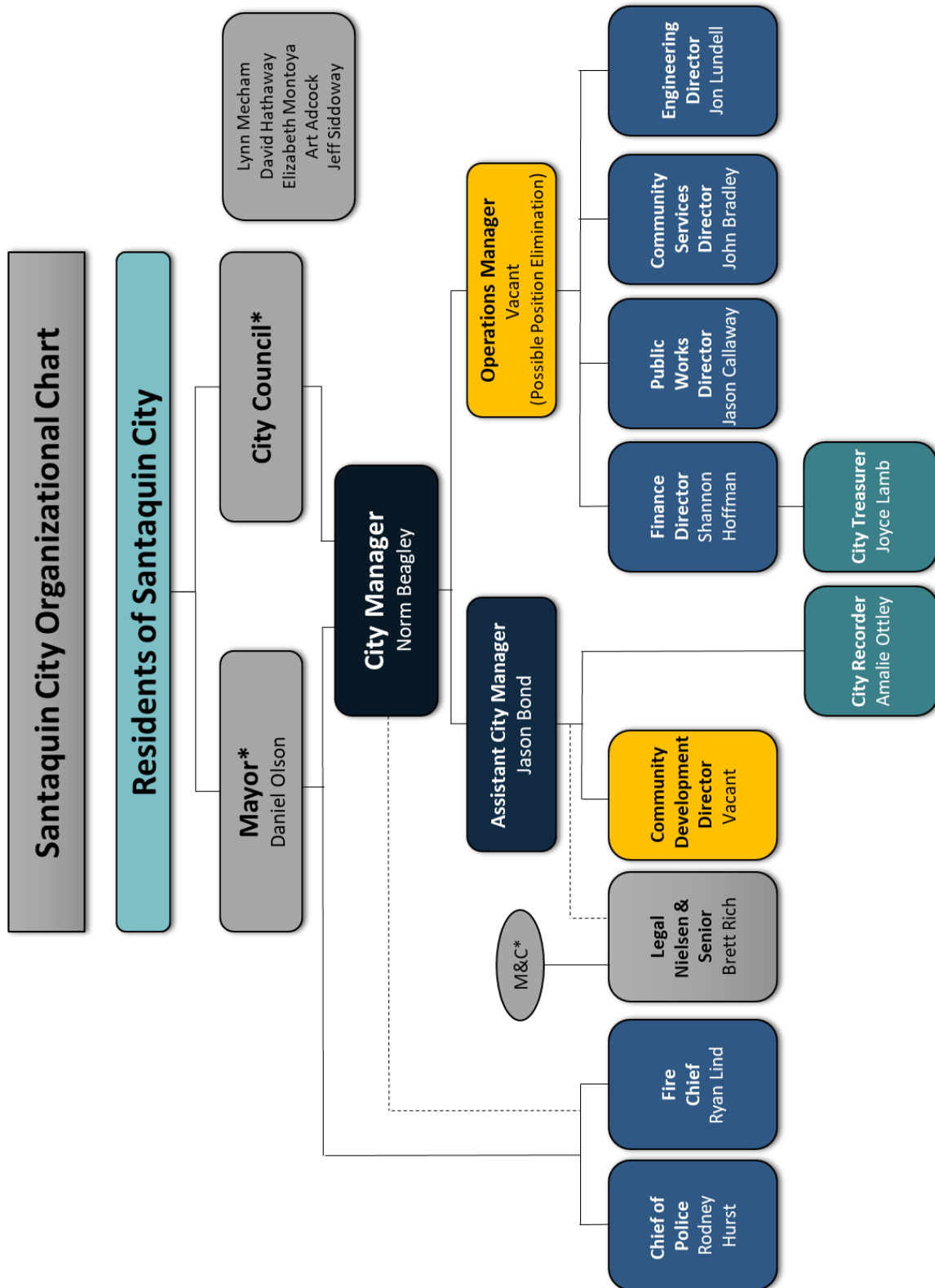


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BUDGET MESSAGE

June 21, 2022

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

INTRODUCTION

It is my pleasure to present the Fiscal Year (FY) 2022-2023 Budget to you for your approval. This is a balanced budget that provides for the full ongoing operations of the city. This document is prepared for your consideration following the presentations of the Tentative Budget on May 3, 2022, and the Public Hearing on June 7th.

FY2022-2023 BUDGET HIGHLIGHTS

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

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

PROJECTED ISSUES & CHALLENGES

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

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

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

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

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

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

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

Continually increasing the funding for road maintenance and improvement.

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

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

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

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



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

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

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

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

Enhancing amenities and improving the overall quality of life.

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

FINANCIAL PRIORITIES

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

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

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

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

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

ECONOMIC DEVELOPMENT

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



CAPITAL PROJECTS

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

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

Carry Over Projects from FY2021-2022:

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

New Projects in FY2022-2023:

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

CAPITAL VEHICLES & EQUIPMENT

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

DEBT

The city has a current annual debt service obligation of approximately \$2.7M. This budget does not anticipate the issuance of any new debt in FY2022-2023. For more information regarding debt as well as the impact of debt on operations and the legal limit for indebtedness, please see the City Debt section under the Budget Summary Section of the FY2022-2023 Budget.

CONCLUSION

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

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

Respectfully submitted,

NORMAN E. BEAGLEY
City Manager

SHANNON HOFFMAN
Finance Director



FY2022-2023 BUDGET IN BRIEF

A Quick Overview of the Budget

Community Goals



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

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

Capital Investments

Carry Over Projects from FY2021-2022:

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

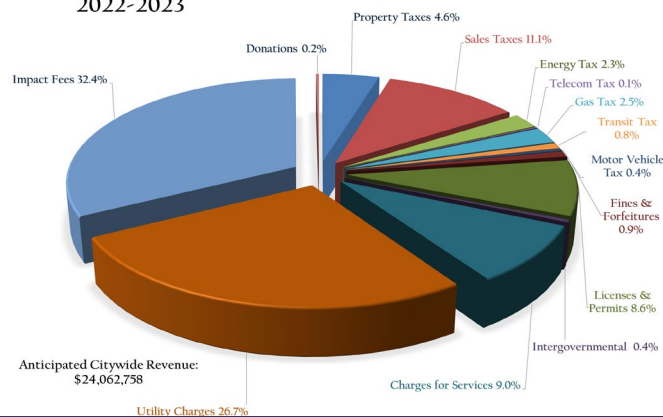
New Projects in FY2022-2023:

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



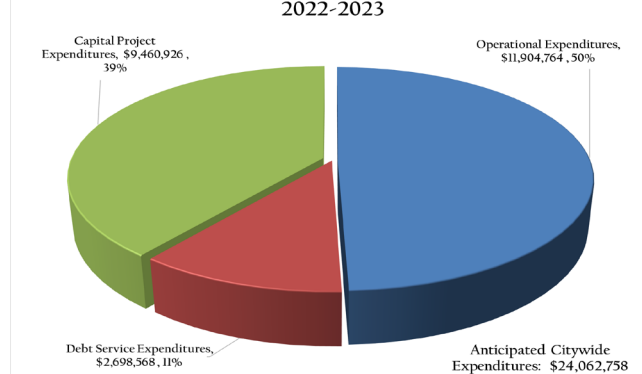
Revenues

Santaquin City Revenue
2022-2023



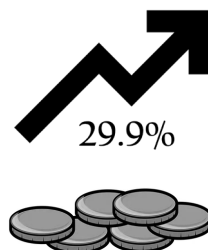
Expenditures

Santaquin City Expenditures
2022-2023



Sales Tax Base

Sales Taxes



Rainy Day Fund

General Fund Reserve Balance



BUDGET SUMMARY

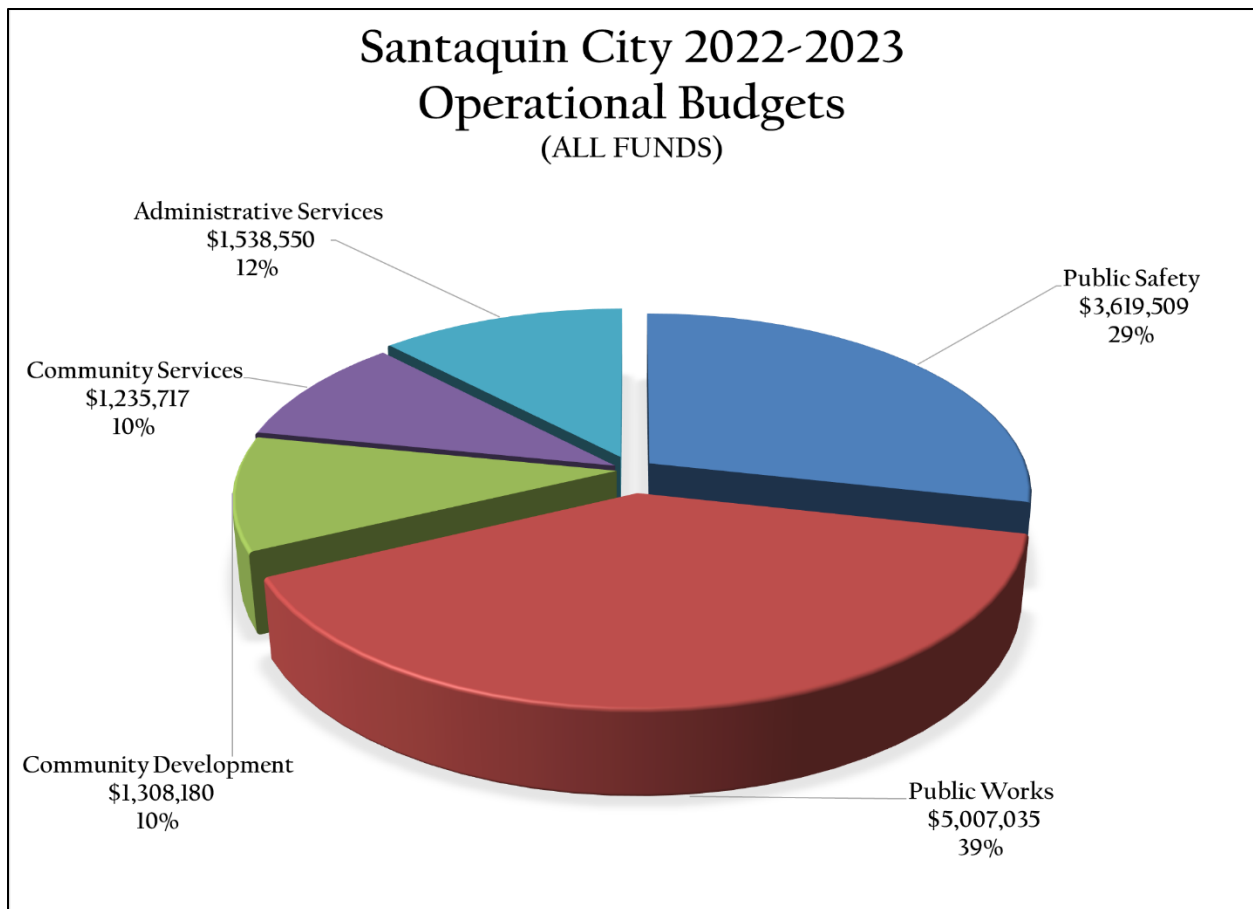
SUMMARY SCHEDULES & GRAPHS

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

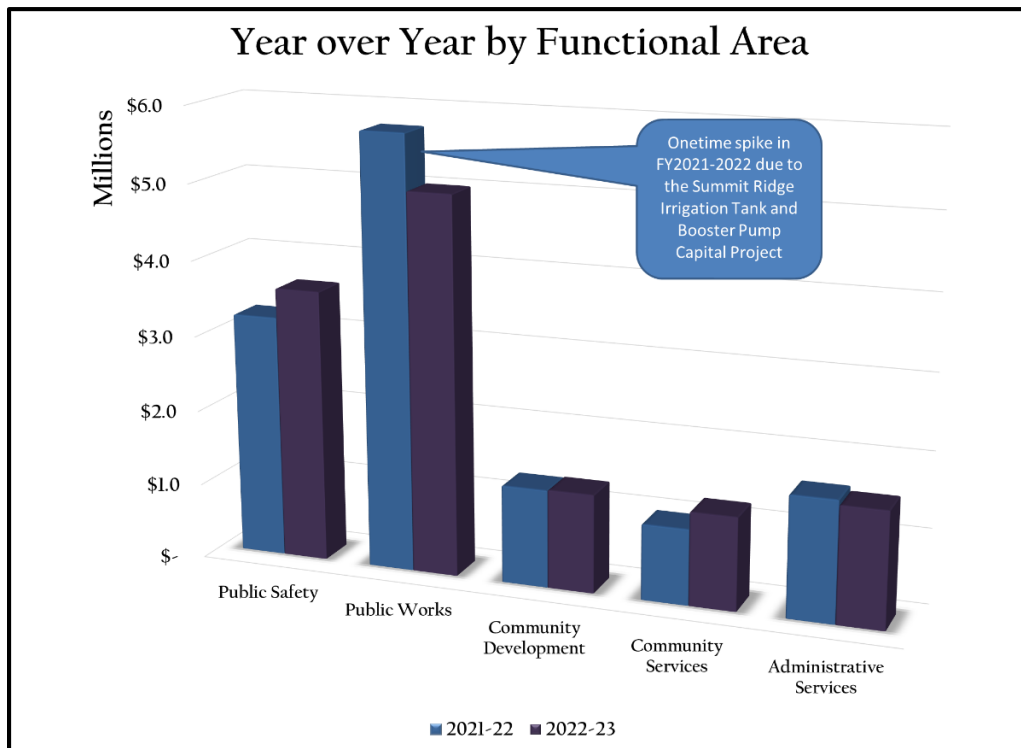
This section also covers the city's guiding financial principles, its budget process, its financial structure, basis of budgeting, fund to fund transfers, fund balances and reserves, revenue and taxation, and major initiatives for this coming fiscal year. For detailed information regarding specific account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

BUDGET SUMMARY SCHEDULES & GRAPHS

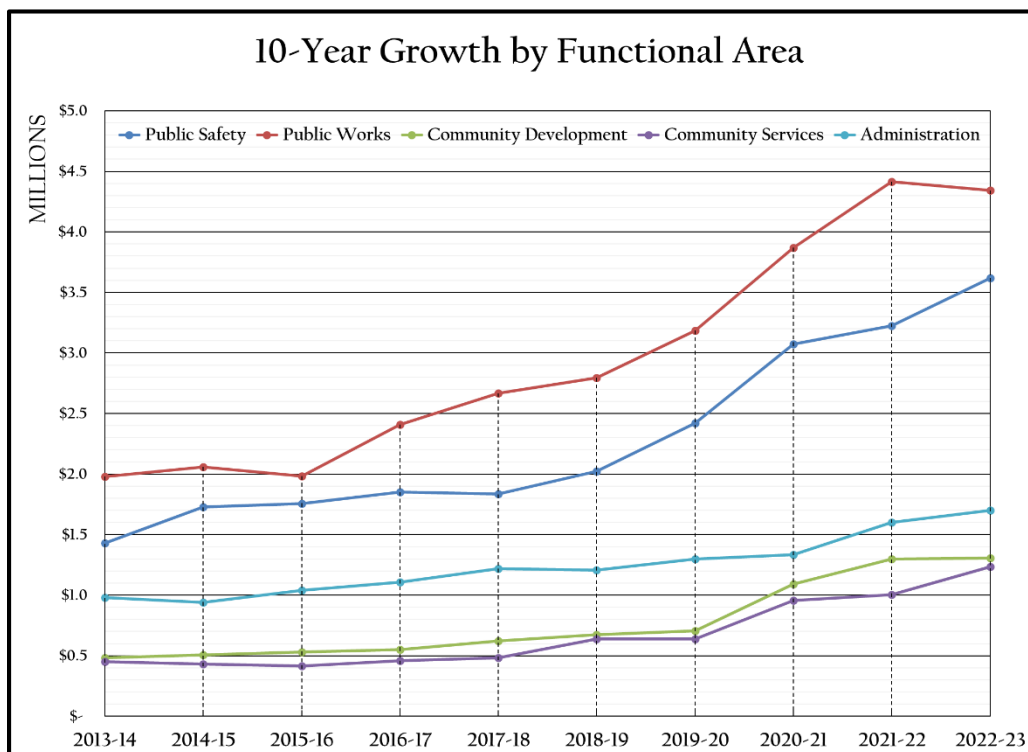
The total operational budget (excluding capital projects) for FY2022-2023 is \$11,904,764. The graph below shows operational expenditures by functional area departments of the city.



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



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



The table below is a budget summary schedule of the General Fund over the past 7 years and the schedules on the following pages are a budget summary of each department and fund for FY2022-2023.

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

Budget Summary by Department & Fund

2022-2023 Final Budget

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

Budget Summary by Department & Fund

2022-2023 Final Budget

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

Budget Summary by Department & Fund

2022-2023 Final Budget

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

Budget Summary by Department & Fund

2022-2023 Final Budget

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

Budget Summary by Department & Fund

2022-2023 Final Budget

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

GOALS & OBJECTIVES

MISSION STATEMENT

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

FY2022-2023 CITYWIDE GOALS

Provide Quality City Services

- Build well-planned and reliable infrastructure.
- Maintain our valuable facilities.
- Provide affordable quality leisure services.

Promote and Support Economic Development

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

Ensure Proactive Regional Collaboration

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

Maintain a Sustainable Budget

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

Promote Community Involvement

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

Ensure Public Health and Safety

- Enhance safety, manage hazards, and increase community-wide emergency preparedness.
- Provide effective communication and education regarding natural and man-made threats.

GUIDING FINANCIAL PRINCIPLES

The city is required by State law to enact a balanced budget or financial plan of operation where expenditures made by the city are equal to the revenues brought in. Santaquin City's budget proposal is presented with conservative revenue and expenditure projections in a balanced and fiscally responsible manner. The Santaquin City Council has directed staff to prepare this and future budgets with the following guiding principles:

- Enact policies that are in harmony with adopted ordinances, the General Plan, Capital Facilities Plans and the goals and vision established by the city council.
- Revenues and expenditures should be estimated at levels that are believed to be achievable.
- One-time revenues should be used for one-time expenses.
- Due to its volatility in poor economic times, incremental increases in sales taxes should be used with caution to meet long-term financial commitments and where possible should be used to meet one-time expenses and build reserves as needed.
- Property taxes, fees, and other more stable sources of revenue should be set at sufficient rates to support critical services and programs essential for maintaining the public health, safety, and welfare.
- Sustainable, ongoing revenue sources should be used to pay for ongoing expenses.
- Fees and utility rates should be increased annually, consistent with inflationary rates, to maintain the operations of the city and to protect the public from significant increases in rates and fees.
- Enterprise funds should be self-sustaining. The city should develop healthy reserves in enterprise funds for long-term replacement needs, emergency repair, and maintenance of critical facilities.
- Maintain updated capital facility master plans for culinary water, irrigation water, sanitary sewer, storm drainage, parks, transportation, and public safety infrastructure needs. The master plans should include strategic operations, maintenance, and replacement guidelines with supporting financial plans. Financial plans should justify rate structures that support the implementation of the master plan.
- Develop and follow a market driven compensation plan that will entice and retain good, quality employees. Analyze the need for additions to staff and evaluate the need to replace staff when a position becomes open due to resignation or retirement.
- Use debt with prudence and wisdom. Debt should be used for capital expenditures that would place the city in a position of strength and preparedness for the community's future. Revenue bonds are the preferred bonding tool for all critical infrastructure needs. Community amenities or 'wants' should go before the voters in the form of general obligation bonds.

BUDGET PROCESS & DEVELOPMENT

BUDGET ROLES & RESPONSIBILITIES

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

The City Council – The Council’s role is to provide policy direction to the Mayor, City Manager, Department Heads, and Finance Director. Council Members should also facilitate citizen input by holding public hearings on the tentatively adopted budget. They receive a tentative budget from the Mayor on or before the first regularly scheduled meeting in May. Council Members also discuss the budget with the Mayor and each department and determine whether to add new items to the budget or to increase or decrease appropriation amounts for budgeted line items (see Appendix A). The City Council legally adopts the final budget by resolution on or before June 30th, unless a property tax increase is proposed, which extends the approval process through August to facilitate “Truth in Taxation” procedures outlined by the state of Utah.

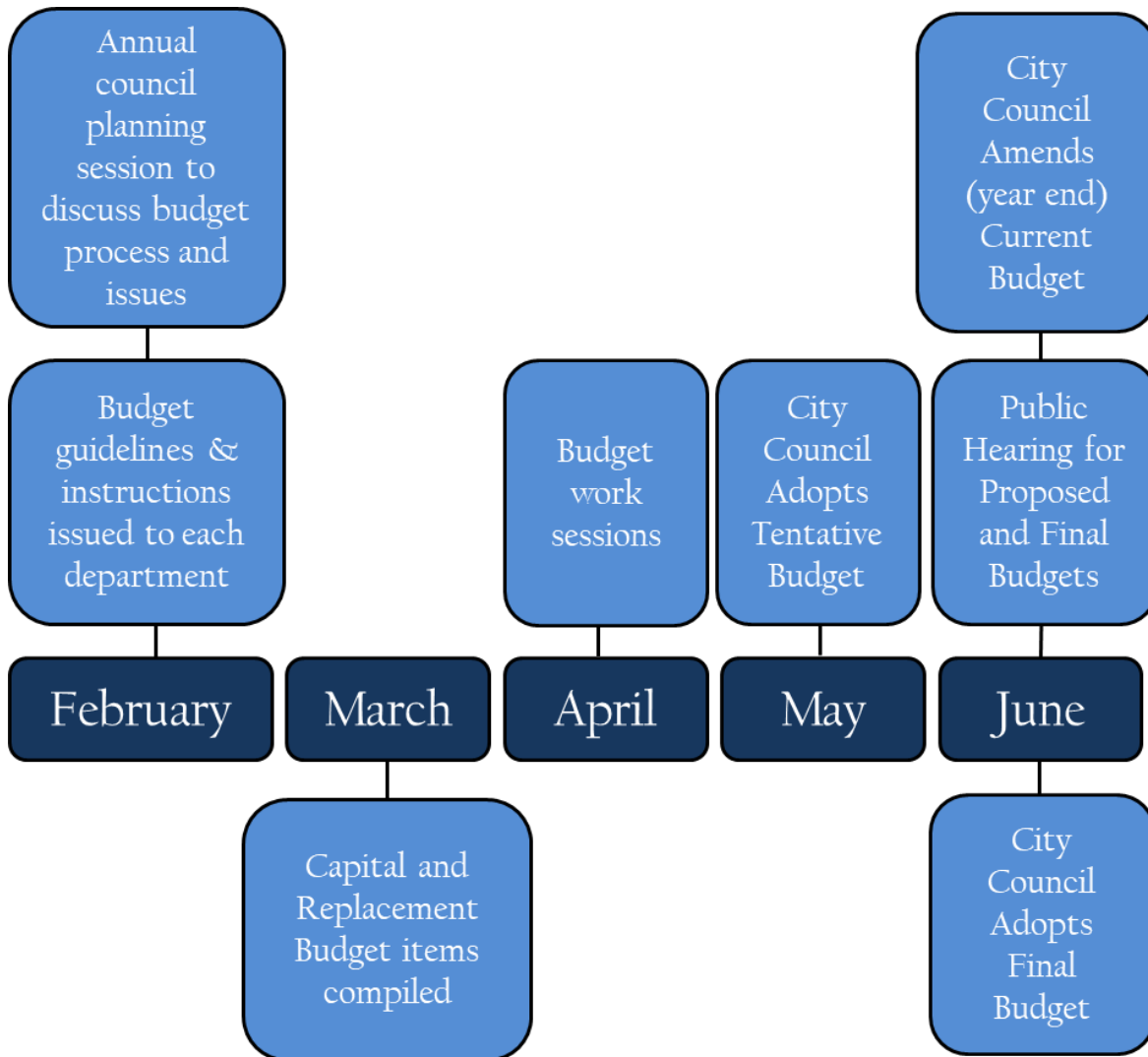
The Mayor via the City Manager – The Mayor’s role is to preside over the preparation and presentation of a tentative budget to the City Council for review, consideration, and adoption.

The Finance Director – The Finance Director’s role is to oversee the budget process as the City’s Chief Budget Officer, making sure the budget is balanced and that appropriations are within projected revenues. With the City Manager’s approval, the Finance Director prepares a tentative budget that is presented to the City Council on or before the first regularly scheduled meeting in May. The Finance Director holds departments accountable for expenditures, making sure they are within budgeted appropriations.

The Department Heads – The department heads’ role is to prepare budget requests for both their operational line items and for personnel, vehicles, equipment, and projects. Department heads are responsible for making sure their department’s expenditures are within their budgeted appropriations.

BUDGET CALENDAR

The annual budget serves as the foundation for the city's financial planning and control. The city's budget process is well laid out starting in January for a budget that will be adopted by June 30th, at the latest, and goes into effect July 1st. The creation of the budget follows the timeline below.



BUDGET AMENDMENTS & MANAGEMENT

Once adopted, the budget can be amended by subsequent city council action. Reductions or reallocations of departmental appropriations can be approved by the city council. Budget appropriations within a governmental fund and/or transfers from one fund to another fund cannot be increased without a public hearing. However, transfers of unexpended appropriations from one budgeted expenditure account to another *in the same department* can be made with approval of the Functional Area Director.

FINANCIAL STRUCTURE

The twenty-eight various funds Santaquin City uses for accounting and reporting purposes are the foundation of the city's financial structure. Likewise, all twenty-eight of those funds account for different functions or programs found within each department whose activities make up the backbone of the city's operations. On the next page you will find a chart illustrating the organization of the city's funds and below you will find a description of the fund structures organized as dictated by governmental accounting standards.

GOVERNMENTAL FUNDS

Governmental funds account for most of the city's activities, functions, or programs that are financed through taxes and program or related service fees. In accordance with Governmental Finance Officers Association (GFOA) standards, these funds are accounted for using a modified accrual basis. In Santaquin City, governmental funds are classified into the following three types:

- **General Funds** – The primary governmental fund, known as the General Fund, provides the resources for the core administrative and operational activities of the city. These activities include what most people think of when they think of a city including police, courts, streets, planning & zoning, building inspection, parks, cemetery, and administrative support services such as attorneys, engineers, finance, and utility billing. This includes the Public Safety, Transportation, and Park Impact Fee Funds which are always found with their parent operations fund which in this case is the General Fund.
- **Capital Project Funds** – Reserved for long-term capital investment projects such as infrastructure or maintenance projects for any city owned asset including roads, water, sewer, storm drainage, public buildings, parks, and cemetery.
- **Special Revenue Funds** – Restricted or committed funds for a specific purpose. This includes all the Community Services funds and the Fire Department which have been separated out from the General Fund for cleaner accounting of department expenditures.

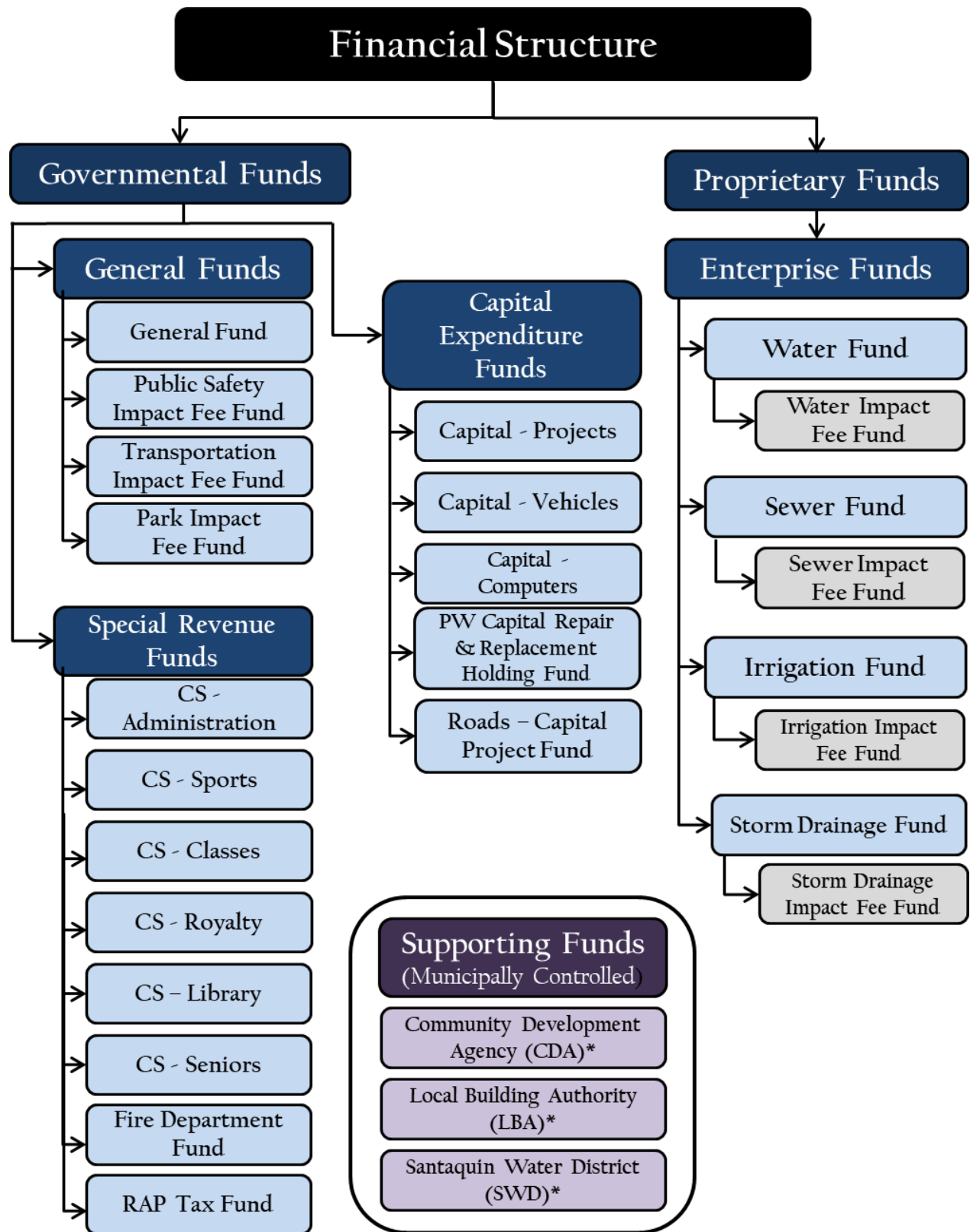
PROPRIETARY FUNDS

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

- **Enterprise Funds** – Used for goods or services provided to the public on a user charge basis, like the operations of a commercial business. This includes the water, sewer, pressurized irrigation, and storm drainage operations funds and their associated impact fee funds.

MUNICIPALLY CONTROLLED SUPPORTING FUNDS

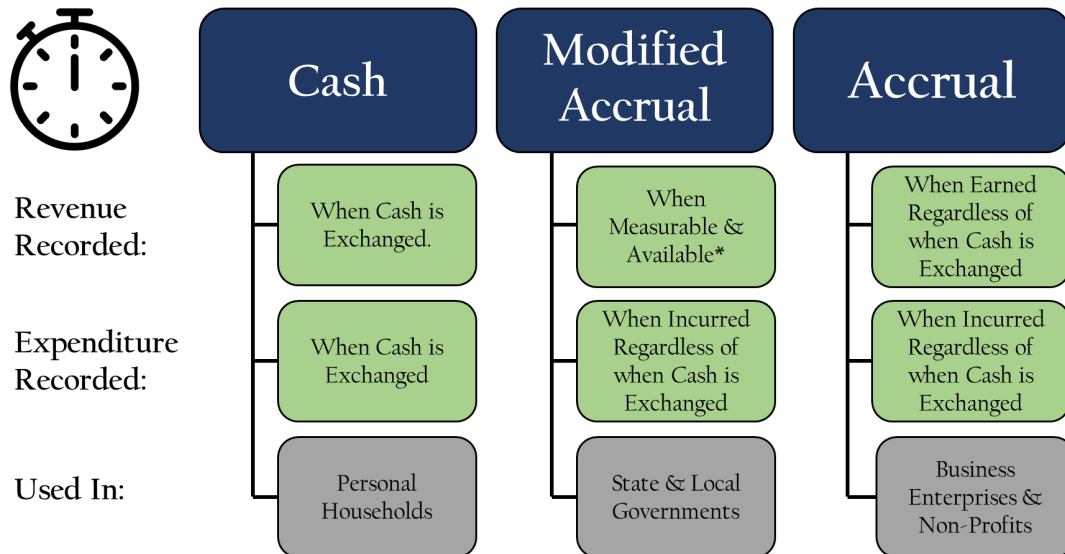
These funds are financially supported by the city and are technically separate entities but are included in the annual audited financial statements.



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

BASIS OF BUDGETING

Basis of budgeting refers to when and how revenues or expenditures are recognized in the accounts and reported in the city's audited financial statements. In other words, basis of budgeting relates to the **timing** and **focus** of the measurements made.



BASIS OF BUDGETING

Please refer to the graphic above when reading the Basis of Budgeting section.

Governmental Funds

- **Timing:** Transactions recorded on the modified accrual basis of accounting. In the context of modified accrual, the terms “measurable and available*” revenue are respectively defined as:
 1. The amount of the transaction can be determined and
 2. The revenue is collectible within the current period or fiscal year in this case.
- **Focus:** Budgeted for on a spending or “current financial flow” measurement focus. This means that only current assets and current liabilities are generally recognized. “Current” for the Balance Sheet (assets/liabilities) measurement means that which will be received or paid within the next year.

Proprietary Funds

- **Timing:** Transactions recorded on the accrual basis of accounting because, as previously mentioned, they operate like a business enterprise providing goods and services on a user charge basis.
- **Focus:** Budgeted for on a cost of services or “economic resources” measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are measured. Regardless of the measurement focus, depreciation is never budgeted.

FUND TO FUND TRANSFERS

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

Due to low property tax and sales tax revenues, it is necessary for Santaquin City to transfer funds from the Enterprise Funds (e.g., Water, Sewer, and Pressurized Irrigation Water) into the General Fund for the purpose of covering overhead related costs.

Funds are also transferred from the General Fund into the Special Revenue Funds to meet their operational needs. Finally, funds are transferred from the Enterprise Funds into the Capital Project Funds to cover capital related expenditures related to the Enterprise Funds. The city works to keep those transfers as low as possible from year to year. For FY2022-2023, proposed transfers to the General Fund represent 15.8% of the total General Fund Budget.



Santaquin City complies with [Utah State Code 10.6.135.5](#) that outlines the following notification requirements for Municipal Enterprise Fund Transfers:

- Step 1 – Public Notice 7 Days before a Public Hearing
 - Enterprise Transfer Information distributed to residents via:
 - Mailed City Newsletter
 - Utah Public Notice Website
 - Front Page of City Website
 - City Social Media Page
- Step 2 – Hold an Enterprise Fund Transfer Hearing
- Step 3 – Auditor Submittal to the State
- Step 4 – Follow-Up Public Notice (within 60 days of budget adoption)

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

PROPOSED TRANSFERS FOR FISCAL YEAR 2022-2023 BUDGET:

<div> <div>Santaquin City</div> <div>2022-2023 Budgeted Transfers</div> </div>					
General Fund Transfers In:			Transfer From:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-39-909	\$ 300,000	P. Irrigation Fund (19.8% of Enterprise Fund)	54-40-790	\$ 300,000
General Fund	10-39-910	\$ 700,000	Water Fund (29.6% of Enterprise Fund)	51-40-900	\$ 700,000
General Fund	10-39-911	\$ 700,000	Sewer Fund (27.5% of Enterprise Fund)	52-40-830	\$ 700,000
Total GF Transfer In		\$ 1,700,000	Total Transfer Out:		\$ 1,700,000
General Fund Transfers Out:			Transfer To:		
Fund	Acct No	Amount	Fund	Acct No	Amount
General Fund	10-90-200	\$ 53,000	CS-Sports Fund	61-39-100	\$ 53,000
General Fund	10-90-205	\$ 8,300	CS-Royalty Fund	64-39-100	\$ 8,300
General Fund	10-90-300	\$ 15,200	CS-Chieftain Museum	63-39-100	\$ 15,200
General Fund	10-90-400	\$ 115,000	CS-Library Fund	72-39-410	\$ 115,000
General Fund	10-90-500	\$ 50,000	CS-Seniors Fund	75-39-100	\$ 50,000
General Fund	10-90-510	\$ 200,000	CS-Administration Fund	67-39-100	\$ 200,000
General Fund	10-90-520	\$ 69,000	CS-Classes	68-39-100	\$ 69,000
General Fund	10-90-550	\$ 120,000	Computer Capital Fund	49-39-100	\$ 120,000
General Fund	10-90-600	\$ 607,500	Capital Projects	41-39-100	\$ 607,500
General Fund	10-90-700	\$ 450,000	Capital Vehicles & Equipment	42-39-100	\$ 450,000
General Fund	10-90-800	\$ 100,000	Santaquin Events	62-39-100	\$ 100,000
General Fund	10-90-860	\$ 525,500	Fire Department Fund	73-39-100	\$ 525,500
General Fund	10-90-870	\$ 453,000	Road Capital Project Fund	45-39-100	\$ 453,000
General Fund	10-90-880	\$ 80,000	Santaquin CDA Fund	Separate Entity	\$ 80,000
General Fund	10-90-884	\$ 186,806	Local Building Authority	Separate Entity	\$ 186,806
Total GF Transfer Out:		\$ 3,033,306	Total Transfers In:		\$ 3,033,306
Other Fund Transfers Out:			Other Fund Transfers In:		
Storm Drainage Fund	50-40-902	\$ 315,000	Capital Project Fund	41-39-322	\$ 315,000
Water Fund	51-40-910	\$ 75,000	Computer Capital Fund	43-39-110	\$ 75,000
Sewer Fund	52-40-905	\$ 75,000	Computer Capital Fund	43-39-120	\$ 75,000
Water Fund	51-40-NEW	\$ 50,000	Roads Capital Project Fund	45-39-110	\$ 50,000
Sewer Fund	52-40-NEW	\$ 50,000	Roads Capital Project Fund	45-39-120	\$ 50,000
Pressurized Irrigation Fund	54-40-905	\$ 75,000	Computer Capital Fund	43-39-130	\$ 75,000
Water Fund	51-40-901	\$ 99,528	PW Capital Fund	44-39-110	\$ 99,528
Sewer Fund	52-40-901	\$ 97,536	PW Capital Fund	44-39-120	\$ 97,536
Pressurized Irrigation Fund	54-40-901	\$ 92,304	PW Capital Fund	44-39-130	\$ 92,304
Transportation Impact Fee Fund	59-40-900	\$ 384,300	Roads Capital Project Fund	45-39-141	\$ 384,300
PW Capital Fund	44-40-740	\$ 31,008	Capital Vehicles Fund	44-40-740	\$ 31,008
Pressurized Irrigation Fund	54-40-253	\$ 45,000	Santaquin Water District	Separate Entity	\$ 45,000
Water Fund	51-40-917	\$ 200,000	Capital Vehicles Fund	42-39-103	\$ 200,000
Sewer Fund	52-40-920	\$ 200,000	Capital Vehicles Fund	42-39-104	\$ 200,000
Capital Project Fund (ARPA)	41-40-826	\$ 1,522,582	Pressurized Irrigation Fund	54-39-NEW	\$ 1,522,582
PI Impact Fee Fund	60-40-NEW	\$ 652,559	Pressurized Irrigation Fund	54-39-NEW	\$ 652,559
Culinary Impact Fee Fund	54-40-NEW	\$ 92,820	Culinary Fund	51-39-NEW	\$ 92,820
Pressurized Irrigation Fund	54-40-NEW	\$ 100,000	Capital Vehicles Fund	42-39-105	\$ 100,000
Total Other Transfers From:		\$ 4,157,637	Total Other Transfers In:		\$ 4,157,637

FUND BALANCES AND RESERVES

PURPOSE OF FUND BALANCES AND RESERVES

An important aspect of the financial health of a city is the fund balance. The fund balance is the excess of an entity's assets over its liabilities in governmental funds, much like a surplus in the private sector. Like the private sector, negative fund balance is also called a deficit. The State of Utah requires cities to maintain a fund balance in the city's General Fund of at least 5%, and no more than 35% of budgeted revenues less qualifying transfers ([Utah State Code 10.6.116](#)). Municipalities are not allowed to have a deficit fund balance.

Santaquin City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital.
- To meet unexpected expenditures as the result of an emergency.
- To secure the city's debt and its bond rating.
- To accumulate funding for planned capital expenditures including the replacement of capital assets.

CITYWIDE CURRENT AND PROJECTED FUND BALANCES

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

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

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

* These significant increases in fund balance are due to the city's intentional building of reserves and intentional acceptance of money-in-lieu water dedications to prepare for the Central Utah Water Pipeline which is projected to come to Santaquin within the next five years.

Santaquin City

Statement of Revenues, Expenditures and Changes in Fund Balances

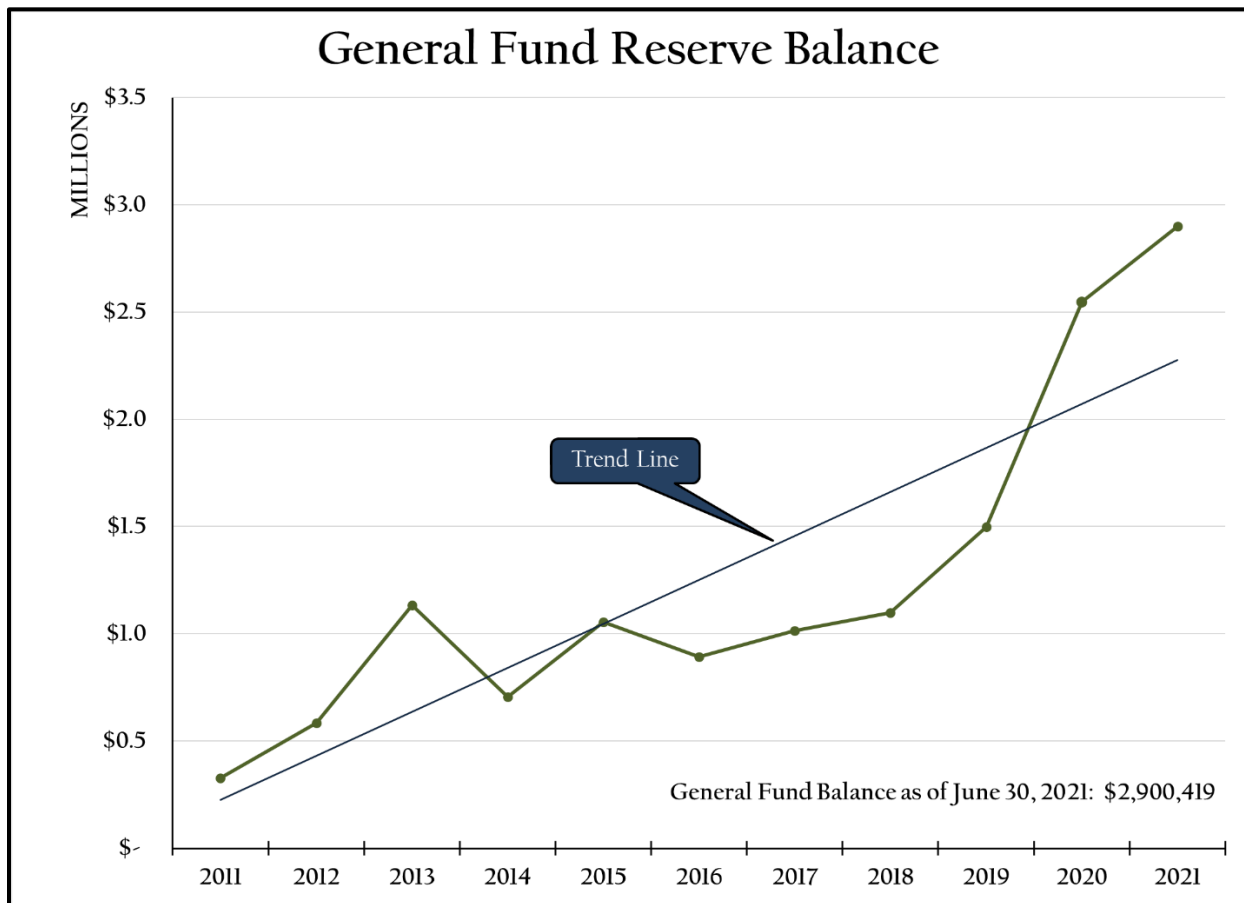
Governmental Funds - June 30, 2021

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

GENERAL FUND RESERVES

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

From 2010 to 2022, Santaquin City has grown its General Fund Reserves by \$2,572,175 or 784% from its low and is well equipped to handle unexpected or emergency expenditures, avoid short-term debt, secure the city's bond rating, and replace non-major capital assets. Revenue growth since 2011 has allowed for annual increases to General Fund reserves as illustrated in the following chart:



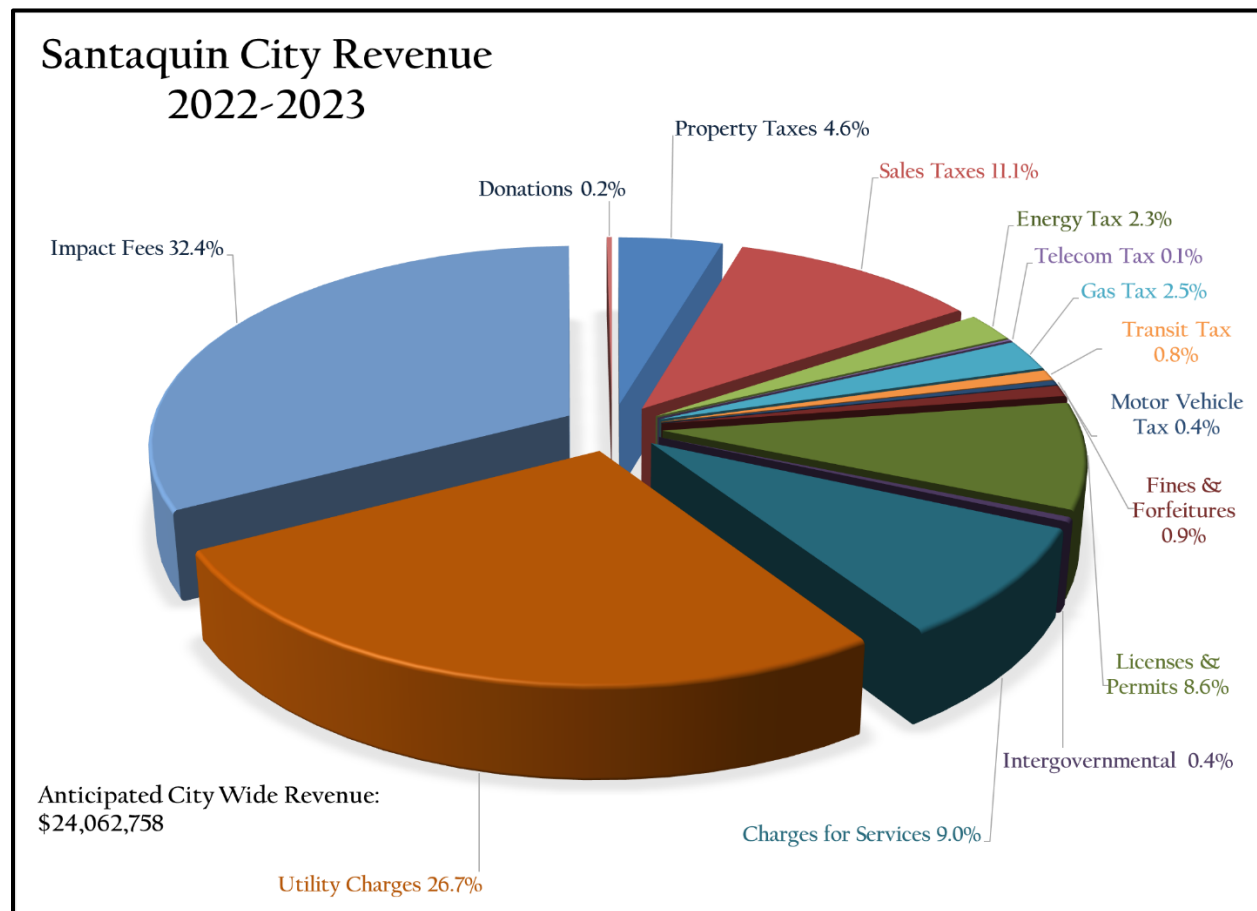
REVENUES AND TAXATION

TAX LEVELS

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

CITYWIDE REVENUES

Santaquin City operations are funded through two categories of revenue: taxes and fees. Tax revenue goes into the governmental fund and is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. Government fees related to building permits, business licenses, development review fees, etc. are also captured into the General Fund. Enterprise related fee revenue goes into the respective proprietary funds and generates revenue based on the services provided to residents on a user charge basis. The chart below shows the sources of Santaquin City's Revenue net of transfers and capital projects.

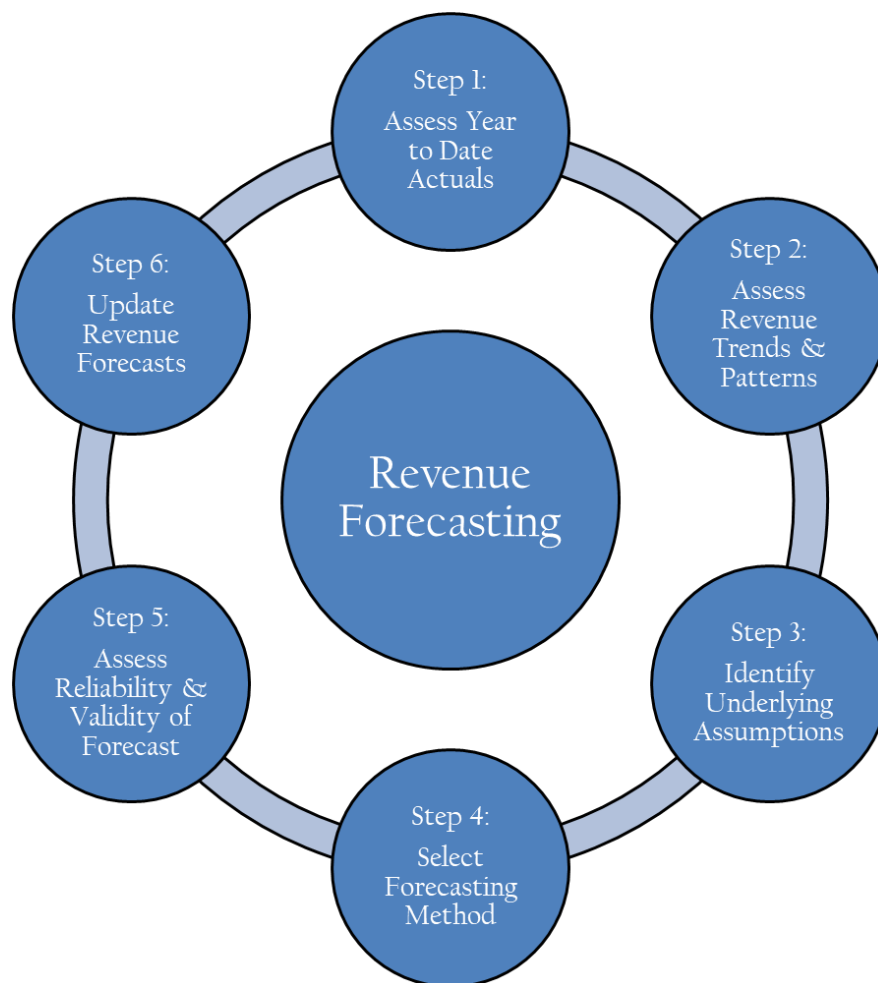


REVENUE FORECASTING METHODOLOGY

When the city begins the budget preparation process, many factors are considered when determining future revenues. The city uses qualitative and quantitative approaches to forecasting revenues that include, but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Department Operational Data
- National, State, and Local Policy Changes
- Comparing Revenue Collections Against Projections

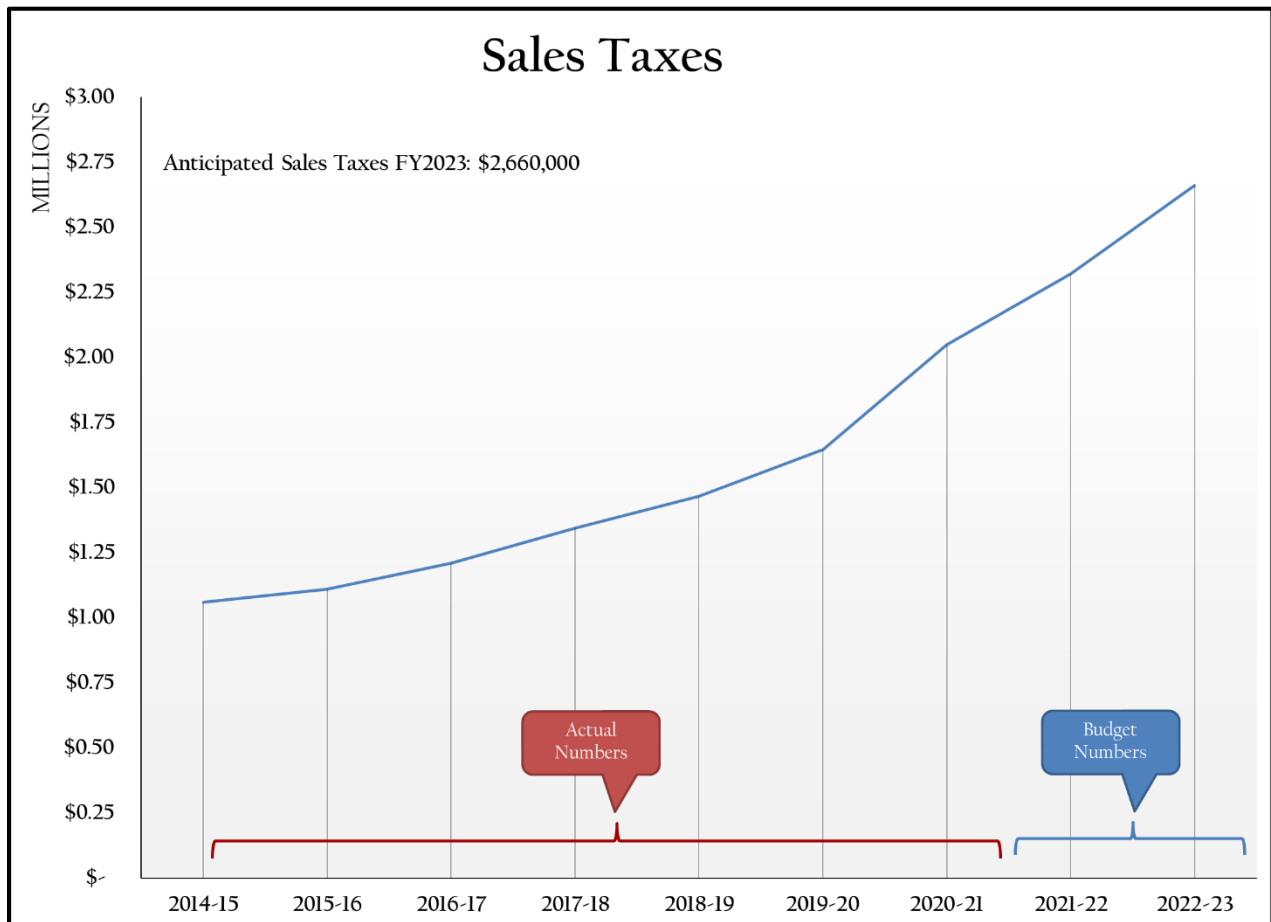
Using data from previous years, the current year, and the methodologies listed above, the city projects revenues for the upcoming fiscal year in the following process:



SALES TAXES

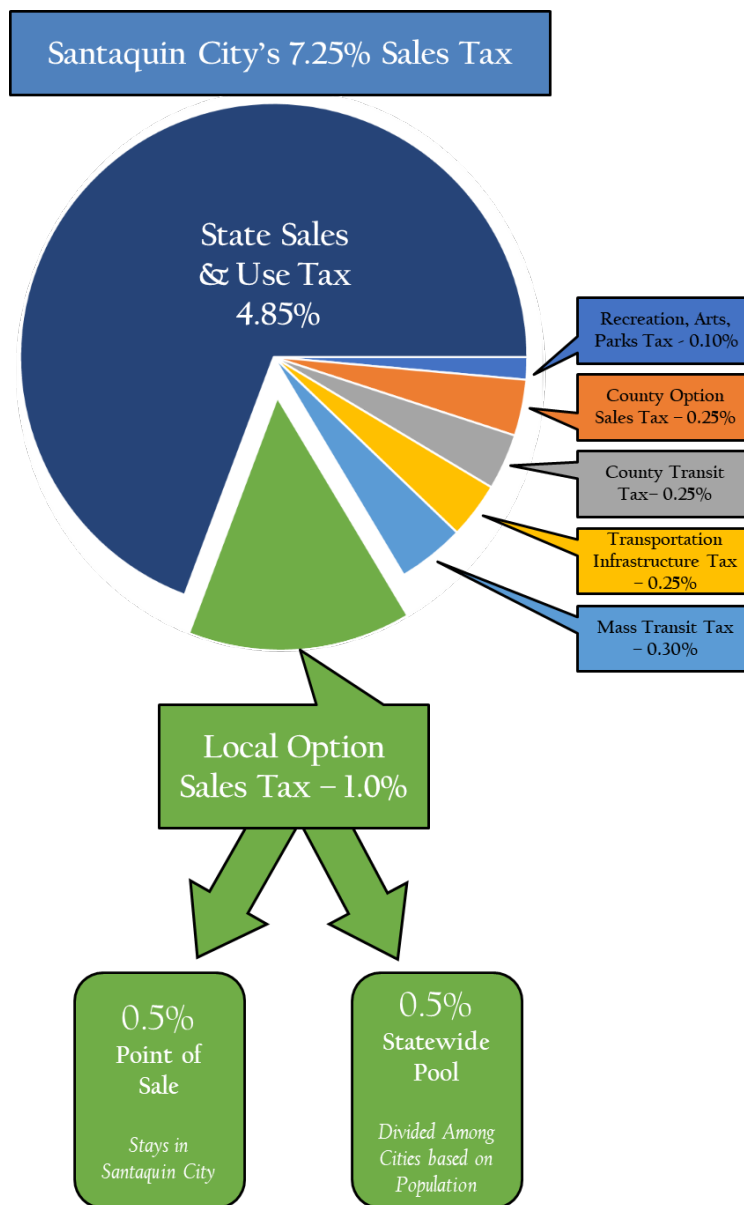
Sales tax has been an ever-growing source of revenue for the city representing a 186% growth rate since 2011. However, compared to the statewide municipal average of 23-29% of revenue, Santaquin City's sales taxes only comprise roughly 11.1% of the city's overall source of revenue as seen on the revenue chart on page 33. Sales taxes held strong in FY2020-2021 and FY2021-2022 during the COVID-19 pandemic thanks to Santaquin residents shopping local and the opening of the city's first large scale grocery store. In FY2022-2023 sales taxes are estimated to increase to approximately \$2.66M based on trend analysis.

Below is a trend graph of sales taxes actuals, what the city has *already* received, and budgeted, what the city estimates *they will* receive, figures from FY2014-2015 to FY2022-2023. To clarify, the sales tax numbers for FY2021-2022 and FY2022-2023. are budgeted figures and not actuals.



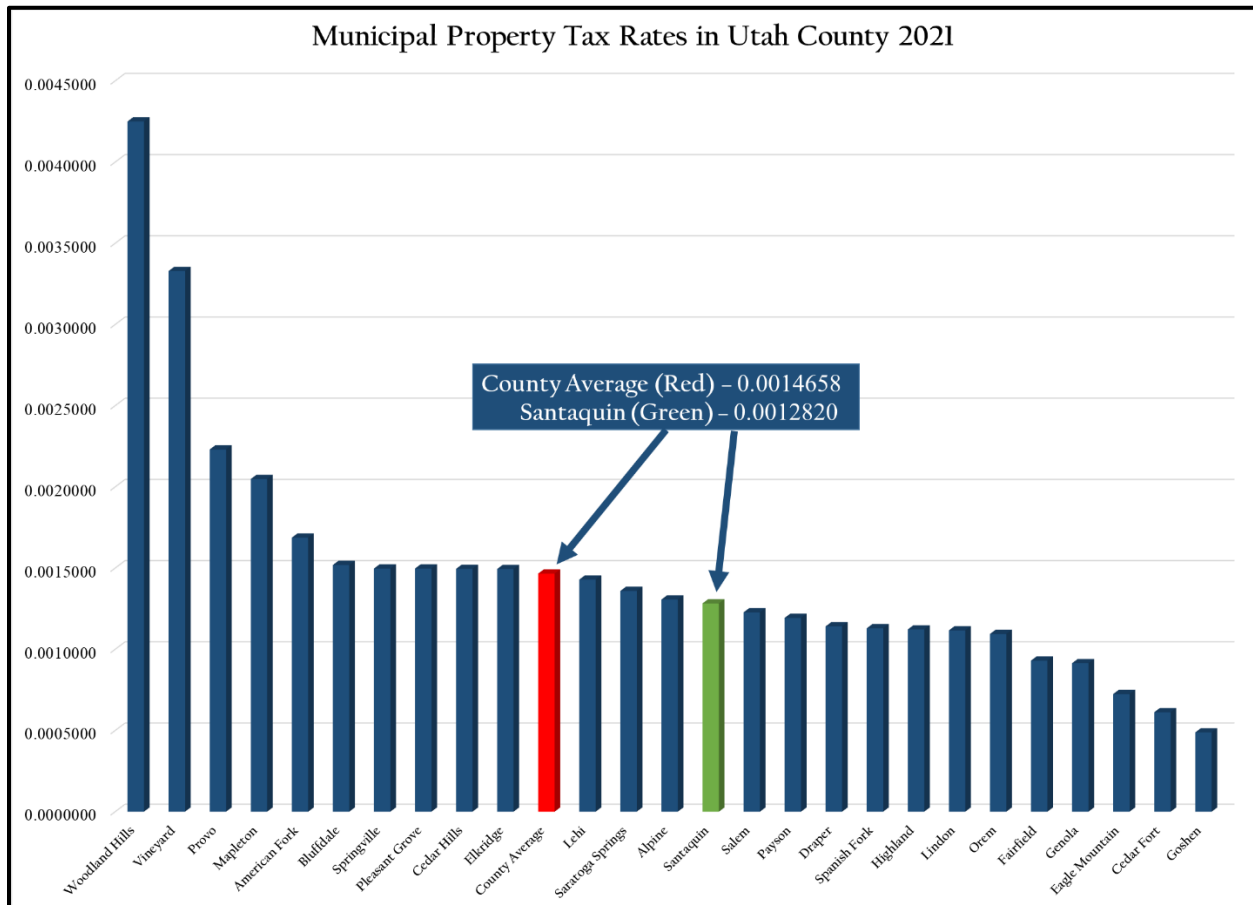
SALE TAX DISTRBUTION

Santaquin City has a sales tax rate of 7.25% but not all those funds make it back to Santaquin. The infographic below shows that of the 7.25% sales tax collected, most of the funds go to the state, county, and to fund transportation infrastructure. One percent of total sales tax is received by the city to fund general operations. In addition, the recently enacted Recreation, Arts, Parks (RAP) tax of 0.10% brings in funds restricted for recreation purposes only. All sales taxes are collected and distributed by the Utah State Tax Commission and are divided among local governments according to 1) point of sale transactions within city limits and 2) population. With new retail businesses and the 2021 census estimates, the city's portion of the point of sale and population-based distribution is expected to increase.



PROPERTY TAXES

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

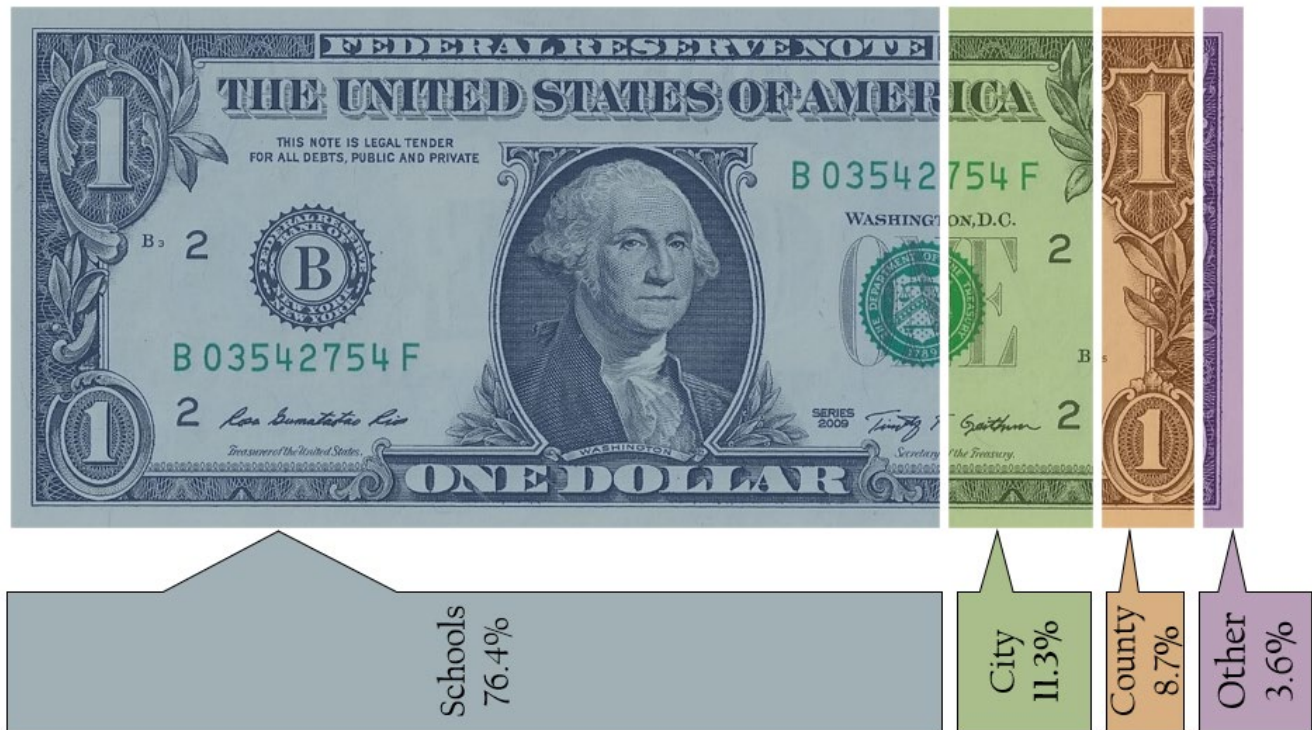


PROPERTY TAX DISTRIBUTION

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

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

While property tax is one of the main sources of income for cities, it should be noted that of all the property tax paid by the average resident, only 11.3% makes it back to the city level with 76.4% property tax going to the local school district. Of the smaller portions, 7.5% goes to Utah County, 3.5% goes to pay for regional water, .1% to Utah County for assessments and collections of property taxes, and finally 1.2% to Charter Schools within the Nebo School District. The graphic below illustrates this breakdown in relation to each dollar of property tax paid by Santaquin residents.



UTILITY CHARGES

This year, 26.7% of total city revenue comes from utility charges. Utility charges consist of water, sewer, pressurized irrigation, storm drainage, and garbage collection charges to Santaquin residents. Utility Service Fees are modified each July with a Cost-of-Living Adjustment (COLA) based upon the Consumer Price Index for the preceding calendar year. For FY2022-2023, this reflects a 4.7% increase to base and user rates for Culinary Water, Pressurized Irrigation Water, Storm Water, Solid Waste and Sewer* Fees. (**The sewer base rate increase of \$20/month imposed in FY2011 is exempt from the annual COLA increase*). These adjustments, in combination with new home construction, will increase revenues as follows:

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

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

IMPACT FEES

Impact Fees are one-time funds that are earmarked for specific capital projects for which they were collected. Their intended purpose is to mitigate the effects of new growth on existing infrastructure and its associated system capacity. Impact fees revenues (new home construction fees) are estimated across all the enterprise funds and based upon a projection of 500 new homes to be constructed in FY2022-2023. Currently, Santaquin City charges impact fees for culinary and pressurized irrigation water, sewer, storm drainage, public safety, transportation, and parks.

Once an impact fee is collected it can only be expended on projects outlined in each of the associated [impact fee type's master plan](#), [impact fee analysis](#), and [impact fee facilities plan](#) as required by Utah State Code [11-36a-301](#) & [11-36a-303](#). The use of impact fee funds are closely monitored and audited by the Office of the Utah State Auditor and an annual report of every impact fee dollar expended is required by Utah State Code [11-36a-601](#).

The timing of the projects as outlined in their respective Master Plans, Impact Fee Facilities Plans, and Impact Fee Analyses, are based upon actual impact fee receipts. This strategy ensures that fluctuations in the housing market will not affect the operational budgets outlined in the FY2022-2023 Budget. However, increases or decreases to the rate at which new housing is constructed may influence the timing of these projects.

DEBT

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

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

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

CURRENT DEBT OBLIGATIONS & LIMITS

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

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

COMPUTATION OF LEGAL DEBT MARGIN – JUNE 30, 2022

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

*Source: Utah County Auditor's Office

Below is a summary table of the city's current debt obligations compared to the legal limits for both general debt and water and sewer related debt. The city is currently using only 42.98% of its total legal debt capacity. For debt amortization see appendix C.

	General – 4%	Water & Sewer – 4%	Total – 8%
Legal Debt Limit	\$47,032,674	\$47,032,674	\$94,065,347
Current Debt	\$9,630,135	\$19,776,281	\$29,406,416
% of Allowed	20.5%	42.0%	31.3%

DESCRIPTION & PURPOSE OF CURRENT DEBT OBLIGATIONS

General Fund Debt:

2021 Equipment Leases – The Vehicle Lease Program allows for the regular rotation of municipal vehicles to ensure that our staff has operable and low maintenance cost vehicles and equipment to perform their duties.

2020 City Hall Bond – After a year of architectural design, construction began in June of 2021 and is expected to be completed in the spring of 2023. The project is financed with a sales tax revenue bond and is designed to help expand the capacity of the police, fire, community development, and administrative services departments that currently share the public safety building located at 275 West Main Street. A New City Hall will also serve as the heart of the community with gathering space for community events, recreation classes, and the seniors.

2018 SCBA Fire – Similar to the Vehicle Rotation Program, the city carries out a rotation program for the Fire Department's Self-Contained Breathing Apparatus (SCBA) equipment. The SCBAs are a critical piece of equipment needed for the health and protection of our firefighters. As such, the city council authorized the funding of this equipment rotation on a seven-year schedule.

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

Enterprise Fund Debt:

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

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

2018 Water (Culinary & Irrigation) Bond – In May of 2018, Santaquin City entered a 20-year bond for \$3.44M to construct a culinary and irrigation booster pump that allowed the city the ability to move water from any source to any pressure zone within the city. The bond also provided the funding necessary for the construction of an irrigation storage pond on the city's east bench. This bond was purchased by the State of Utah – Department of Water Resources at an interest rate of 2.0%. This critical infrastructure project has enhanced the city's infrastructure and overall system capacity. The Phase 1 – Booster Pump was completed in FY2018-2019. The Phase 2 – Irrigation Tank was completed in FY2019-2020.

2021 Water (Culinary & Irrigation) Bond – The Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems draw their water from the same culinary water tank and source. By constructing a pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued. A revenue bond from the city's pressurized irrigation system was utilized to fund this project. Funding and design were completed in early 2022. Construction is anticipated to be completed near the beginning of the 2023 irrigation season. Note: Santaquin City is contractually obligated to provide this additional water storage capacity to the Summit Ridge Development. Additional bond proceeds will be loaned to the General Fund to contribute towards the New City Hall project to make up for the effects of supply chain issues, labor shortages, and inflation.

CAPITAL EXPENDITURES

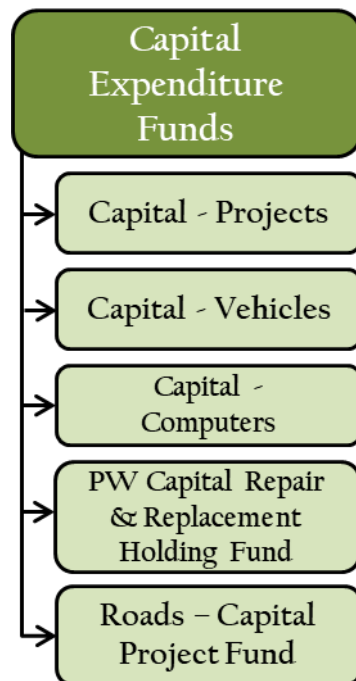
INTRODUCTION

Capital Assets are defined as any city asset with:

1. Value of \$5,000 or more
- AND
2. Useful life of 5 years or more

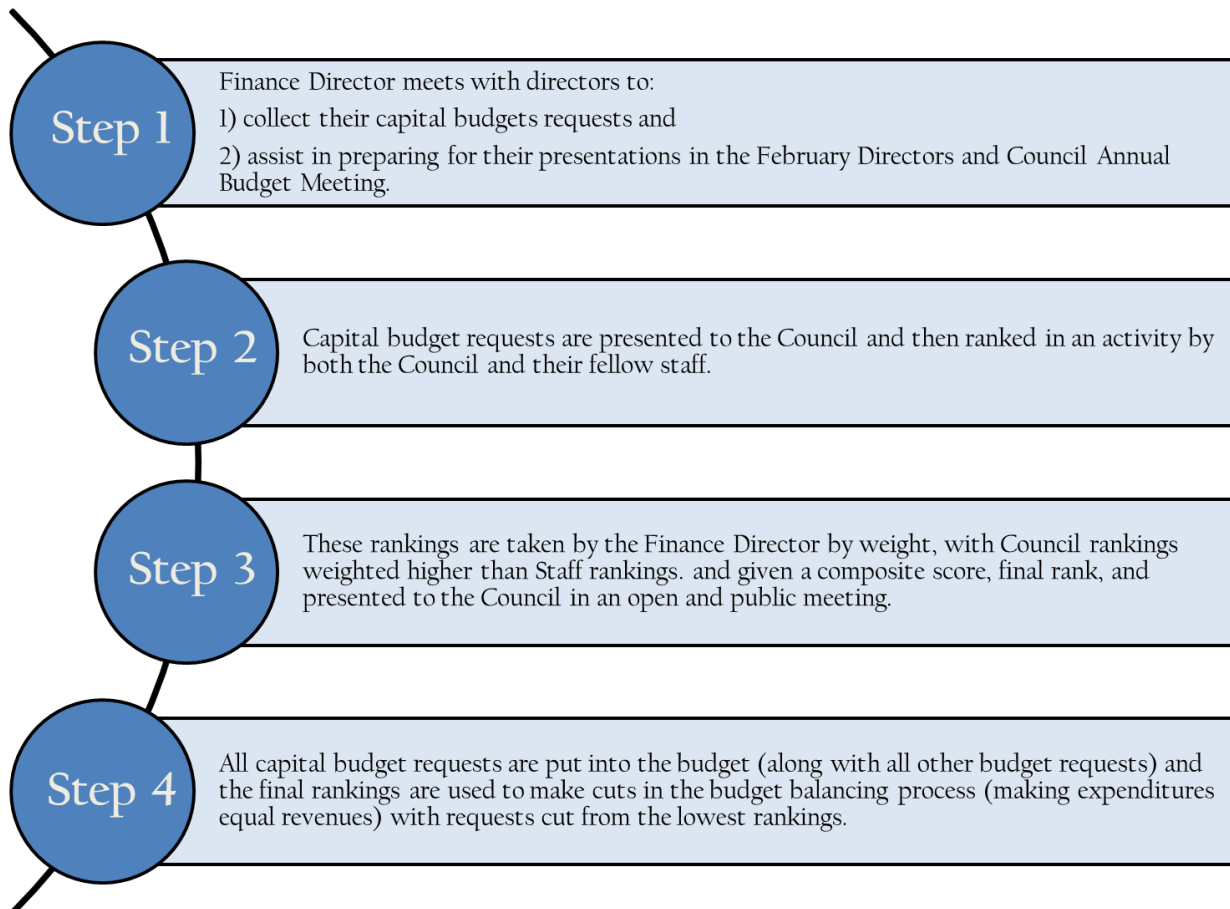
Capital expenditures are defined as the improvement, construction, or acquisition of *any* capital asset.

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



PROCESS FOR FUNDING

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



FUNDED CAPITAL EXPENDITURE ITEMS

Below is a schedule of the funded capital expenditure items in their ranked order as explained in the Process for Funding section. The funding source for all expenditures is the General Fund matching the total cost for each funded capital expenditure item.

Equipment:

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

Vehicles:

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

FUNDED CAPITAL PROJECTS

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

Carry Over Projects from FY2021-2022:

- **New City Hall – \$10.5M**
 - **Funding Sources:** General Fund
 - **Funding Uses:** General Fund
 - **Description:** After a year of architectural design, construction began in June of 2021 and is expected to be completed in Spring of 2023. The project is financed with a sales tax revenue bond and from funding from the enterprise funds.
- **Construction of Summit Ridge P.I. Water Tank & Booster Pump – \$8.736M**
 - **Funding Sources:** Pressurized Irrigation Revenue Bond
 - **Funding Uses:** Pressurized Irrigation Enterprise Funds
 - **Description:** The Summit Ridge Development has two separate water systems to meet its culinary and irrigation needs. However, both water systems draw their water from the same culinary water tank and source. By constructing a pressurize irrigation tank and booster pump in the Summit Ridge Development, the draw of pressurized irrigation water from the culinary water tank will be discontinued and both water systems will be enhanced
- **Harvest View Sports Park – Phase II – \$2.3M**
 - **Funding Sources:** Parks Impact Fee Fund
 - **Funding Uses:** Capital Project Fund
 - **Description:** Santaquin City's regional park development has continued at the Harvest View Sports Park with the construction a very large parking lot, eight illuminated pickleball courts, a playground facility, a concession stand, additional bathroom facilities, as well as landscaping improvements. Construction commenced in the fall of 2021 with anticipated completion in the late summer of 2022.
- **Center Street Storm Drainage Project – \$315K**
 - **Funding Sources:** CDBG Grant & General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** Community Development Block Grant (CDBG) Funded project that will extend storm drainage facilities (e.g., curb, gutter, and asphalt) along Center Street from Main Street to 100 North Street.

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

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

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

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

New Projects in FY2022-2023:

- **Main Street Widening & Improvements – \$4.4M**
 - **Funding Sources:** MAG, UDOT, & General Fund
 - **Funding Uses:** Capital Projects Fund
 - **Description:** This county and federally funded, and locally managed project, will continue the widening of US-6 Main Street from 300 East to 100 West. This is the fourth of a five-phase project that will provide four travel lanes, one turning lane, and parking on both the north and south side of Santaquin City's Main Street. While funding is available for this project in FY2023-24, there is a high probability that Phase 4 and Phase 5 (100 West to 500 West) may be consolidated into a single project that would be postponed 12-24 months in order to minimize the construction impacts to our residents, while minimizing mobilization, construction, and design costs.

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

- **New Well Design – \$200K**
 - **Funding Sources:** Culinary Impact Fees
 - **Funding Uses:** Culinary Impact Fee Fund
 - **Description:** Complete the initial engineering study and design for a new culinary grade well that will be used in a future but separate construction project.

- **Prospector View Park – \$135.5K**
 - **Funding Sources:** Park Impact Fees & Grants
 - **Funding Uses:** Park Impact Fee Fund
 - **Description:** This new park will create a trail system at the mouth of Santaquin Canyon with trailheads, parking and bathroom facilities. This new trail system is the first phase of a citywide trail network which will connect to city parks, future development areas, and the regional Bonneville Shoreline Trail.

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

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

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

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

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

CAPITAL PROJECT EFFECT ON OPERATING COSTS

While the term capital project can imply a wide range of projects that are one-time expenditures, it is important for the city to consider what reoccurring or operational costs may come with each project. When capital assets such as roads, pipes, gutters, curbs, and sidewalks get built, it is important for Santaquin City to forecast the maintenance or upkeep needed that it would require and how that will affect the city's operating budget.

On the following page is a description and quantification, based on best estimates from city staff, on how specific nonrecurring capital projects will affect the city's current and future operating budget.

Capital Projects Effects on Operating Costs

Department	Project	Long-Term Operating Impact	Capital Costs	FY2022-2023	FY2023-2024	FY2024-2025	FY2025-2026	FY2026-2027	5-Year Total
Administration	City Hall Construction	20 additional hours of janitorial work and utilities	\$ 10,500,000	\$ 28,167	\$ 28,871	\$ 29,593	\$ 30,333	\$ 31,091	\$ 148,055
Water & P.I.	Summit Ridge Water Tank & Booster Pump	Maintenance	\$ 8,736,000	\$ 5,000	\$ 5,250	\$ 5,500	\$ 5,750	\$ 6,000	\$ 27,500
Streets	Main Street Widening & Improvements	UDOT Facility	\$ 4,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Harvest View Sports Park Phase II	Field & Grounds Maintenance	\$ 2,300,000	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 17,500
Parks	Orchard Hills Elementary Baseball Field Lighting	No Impact	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Drainage	Center Street Storm Water Project	Maintenance	\$ 315,000	\$ 200	\$ 225	\$ 250	\$ 275	\$ 300	\$ 1,250
Water & P.I.	New Well Design	No Impact	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks	Prospector View Park	Trails & Grounds Maintenance	\$ 135,500	\$ 1,500	\$ 1,750	\$ 2,000	\$ 2,250	\$ 2,500	\$ 10,000
Storm Drainage	Core Storm Drainage Feasibility Study	No Impact	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water & P.I.	Landscape East Booster Pump	Facilities	\$ 95,000	\$ 500	\$ 600	\$ 700	\$ 800	\$ 900	\$ 3,500
Parks	Parks Master Plan Update	No Impact	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	Cemetery Expansion Phase III & IV	Park Maintenance	\$ 55,000	\$ 1,000	\$ -	\$ 1,250		\$ 1,500	\$ 3,750
Parks	Update of Active Transportation Plan (Trails)	No Impact	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery	Cemetery Expansion Phase II - Center Street Access	Park Maintenance	\$ 37,000	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
Fire/PW	Pump Test Pit	No Impact	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Automatic Security Gate	Annual Service	\$ 25,000	\$ 250	\$ 300	\$ 350	\$ 400	\$ 450	\$ 1,750
\$ 27,388,500				\$ 39,117	\$ 39,996	\$ 43,143	\$ 47,308	\$ 47,241	\$ 216,805

LONG-RANGE OPERATING FINANCIAL PLANS

INTRODUCTION

Long-range financial planning combines financial forecasting, the process of projecting revenues and expenditures over a long-term period, with strategizing to help the city navigate future scenarios and challenges within its major operating funds which is defined below. These plans use assumptions about economic conditions, future spending scenarios, and other variables for staff and elected officials to consider the financial direction of the city over the long-term. Santaquin City forecasts all fund revenues and expenditures (see Major Funds Long-Term Operating Budget on next page) for all the major operating funds except for the General Fund which is also forecasted by department.

STRATEGIC GOALS

Staff and elected leaders alike use the long-term operating budget to ensure revenues and expenditures in major funds are trending in an overall sustainable manner. In short, revenues must be able to sustain forecasted needs in personnel, capital assets, and maintenance of capital assets.

ASSUMPTIONS

Major Operating Funds

Santaquin City uses the Governmental Accounting Standards Board (GASB) definition of ‘major operating funds’ from [statement number 34](#) that says “Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities...are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds”.

Time Horizon

Santaquin City forecasts out over a time horizon of three years, not including the forecasted budget for the upcoming year.

Forecasting Methodology

Santaquin City takes the actual revenues and expenditures for all major operating funds for the previous five years, calculates year over year percentage changes, and averages the percentage changes to get a five- year percentage change average. The five-year percentage change average is then used in a [simple linear regression forecasting model](#) that considers available economic data to get projected budgets for all major operating funds for the three fiscal years beyond the upcoming fiscal year ending June 30th, 2023.

Major Funds Long-Term Operating Budget

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

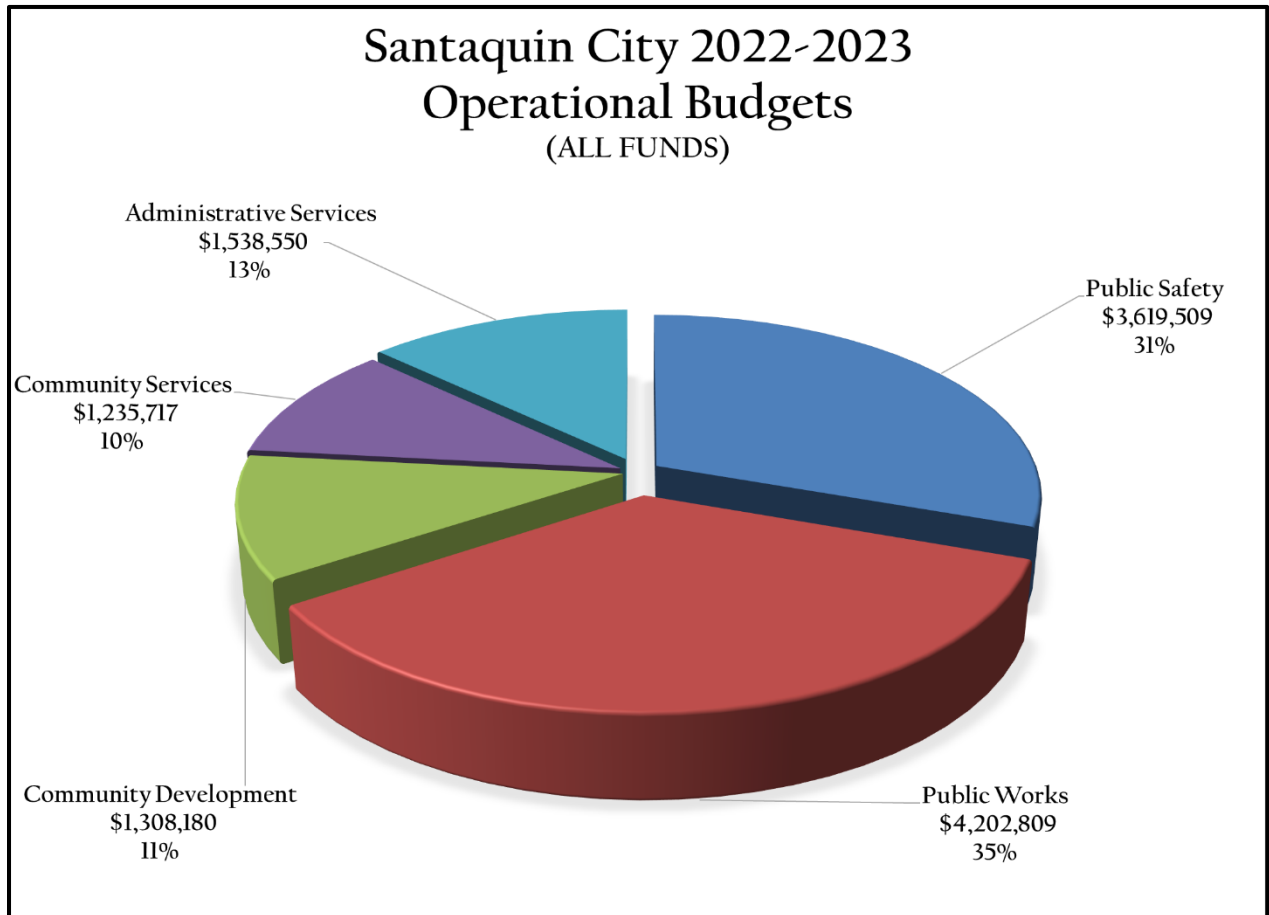
FUNCTIONAL AREAS OVERVIEW

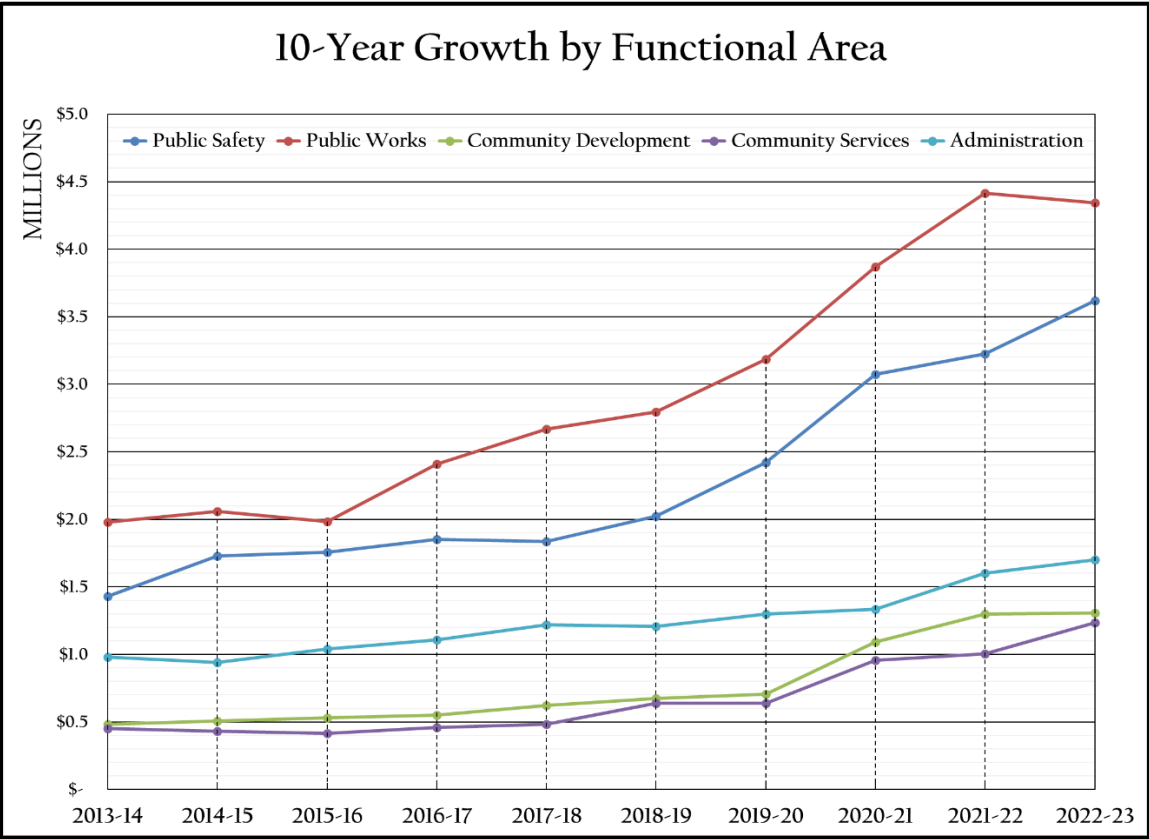
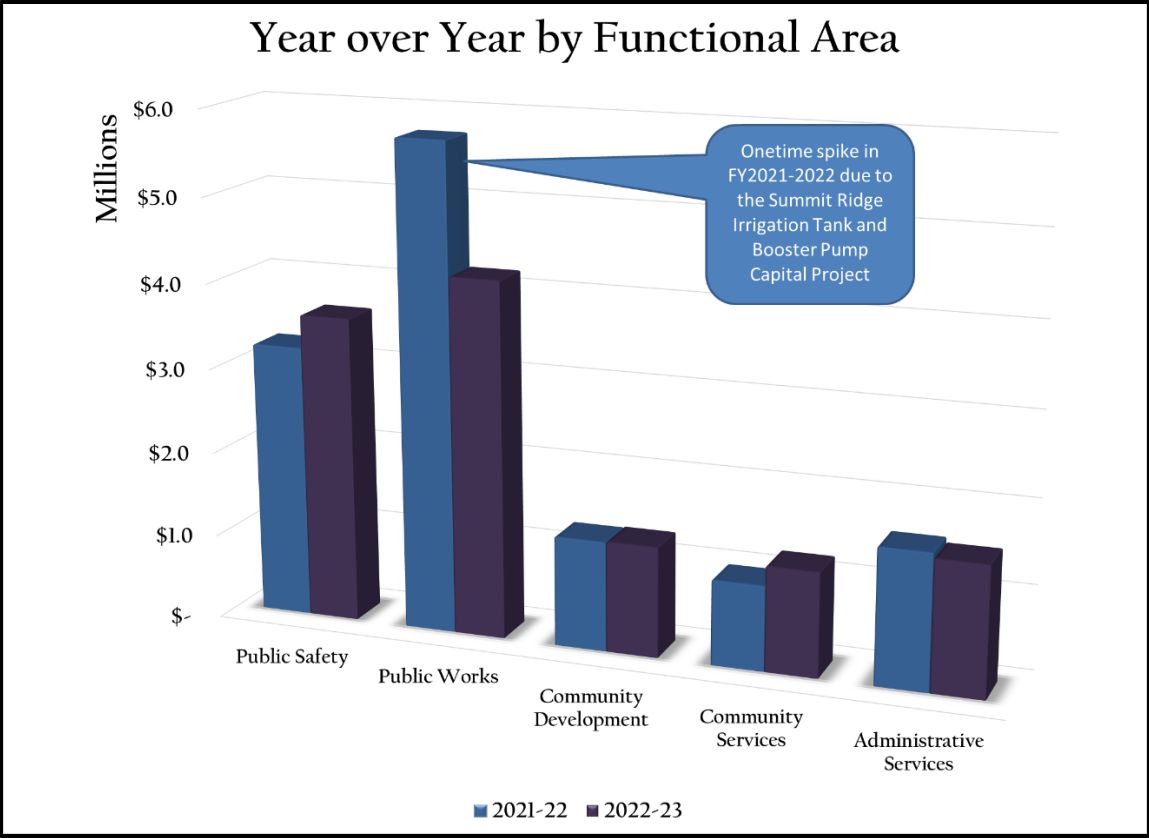
INTRODUCTION

The city is broken into five Functional Areas that include Public Safety, Public Works, Community Development, Community Services, and Administrative Services. Each Functional Area is composed of multiple departments. Each department is supervised by a Department Head and each of the Department Heads within a Functional Area is supervised by one or more Functional Area Directors (see Organizational Chart). The next section will outline the operational budgets and budget trends of each Functional Area.

BUDGET OVERVIEW

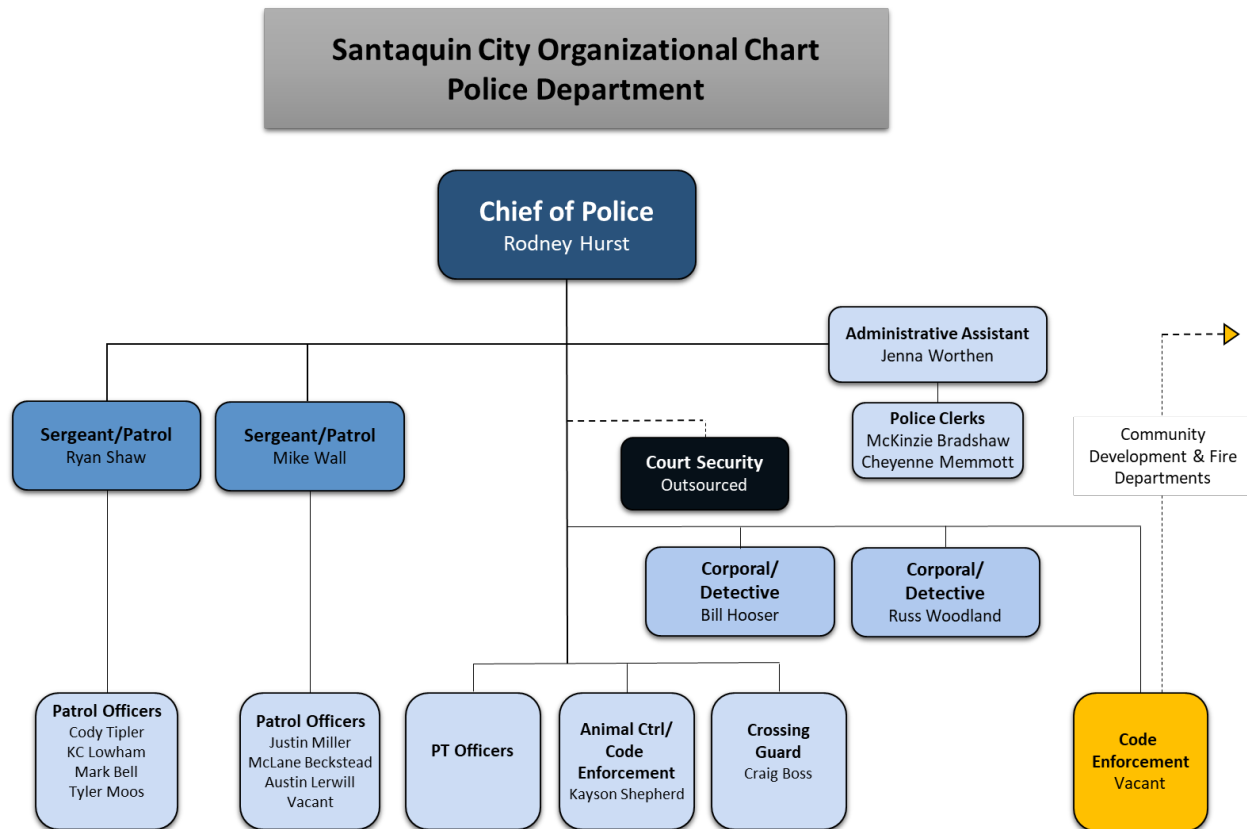
Below are graphics that give an overview of the FY2022-2023 budget for each of the five Functional Areas as well as trend analysis of the growth in each area.





PUBLIC SAFETY – POLICE

ORGANIZATIONAL CHART



DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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

PERFORMANCE METRICS

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

Activity Summary 2021

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

Top 10 Cases 2021

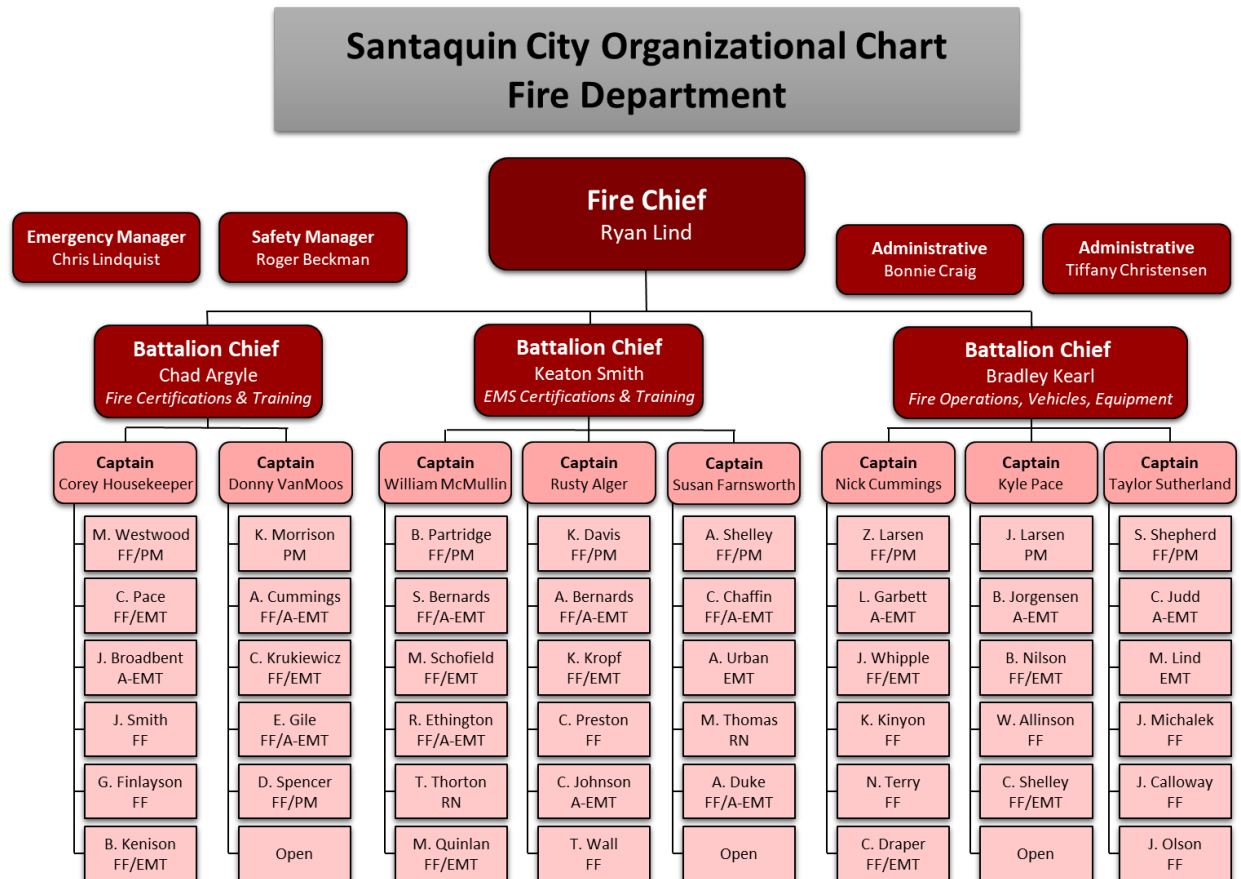
Top 10 Cases	
Animal Call	487
Traffic	385
Drugs/Paraphernalia	150
Motorist Assist/Keys	144
Keep the Peace	111
Welfare Check	100
Juvenile Problem	84
Nuisance	83
Theft	80
Child Abuse/Neglect	74

Index Crimes

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

PUBLIC SAFETY – FIRE & EMS

ORGANIZATIONAL CHART



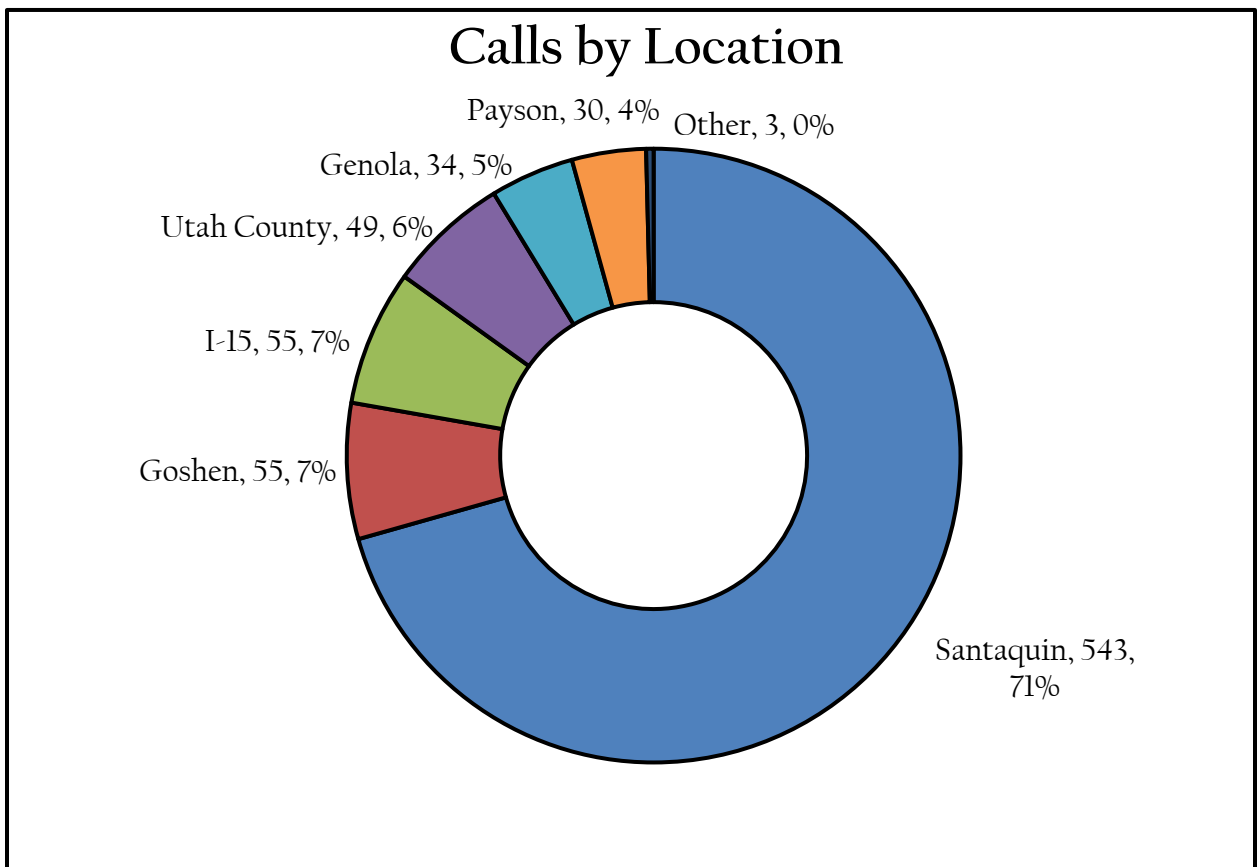
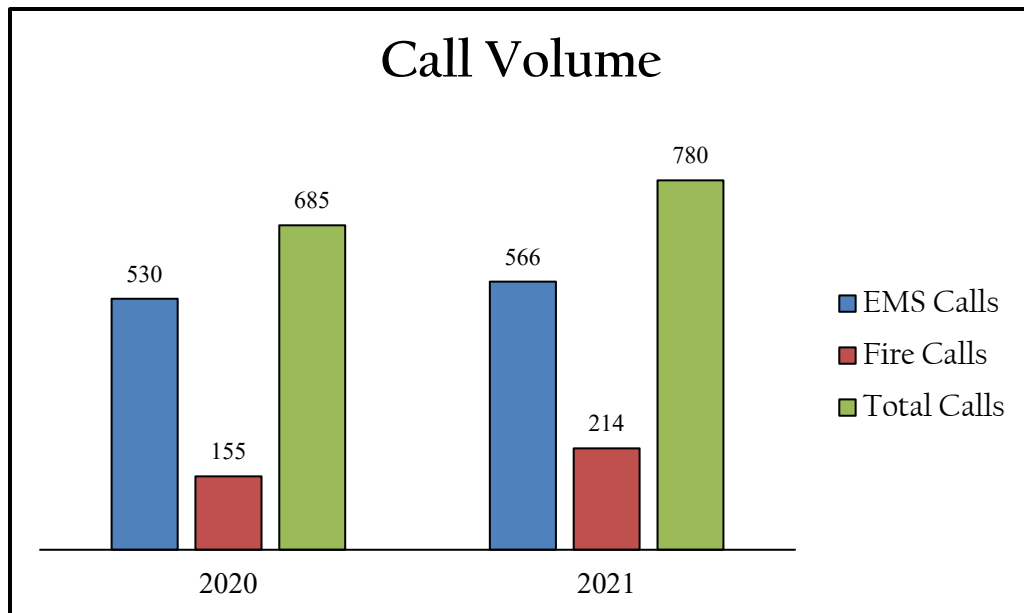
DEPARTMENT DESCRIPTION

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

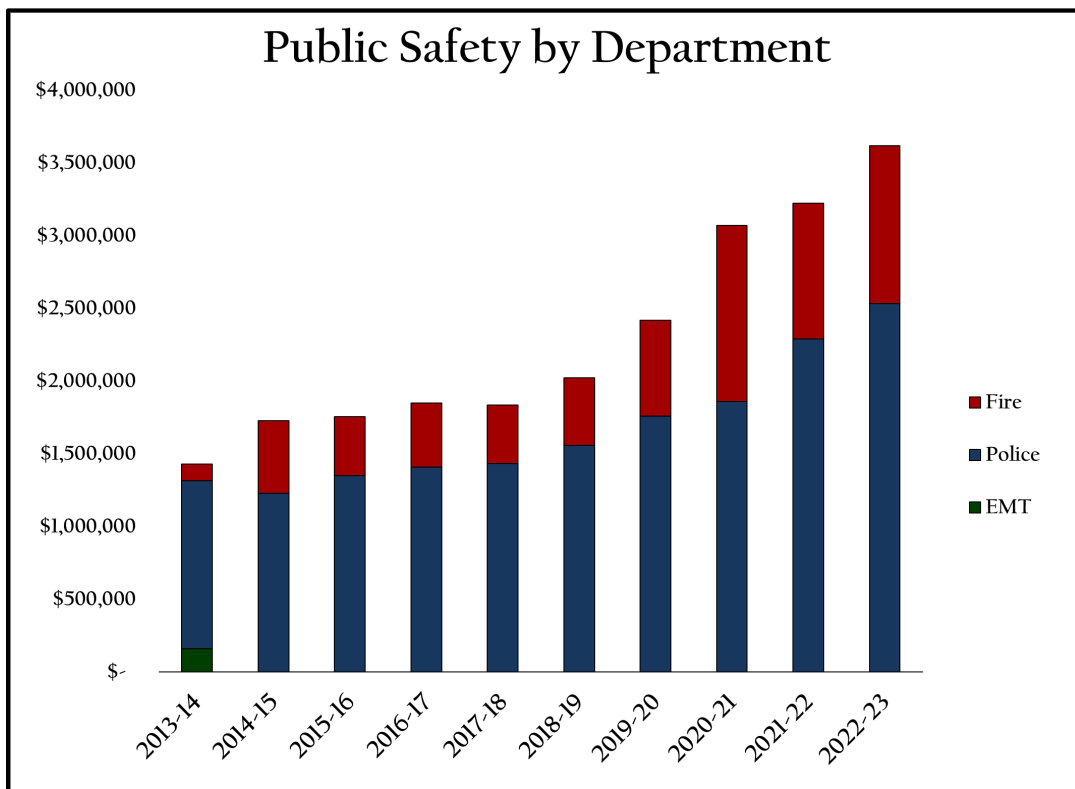
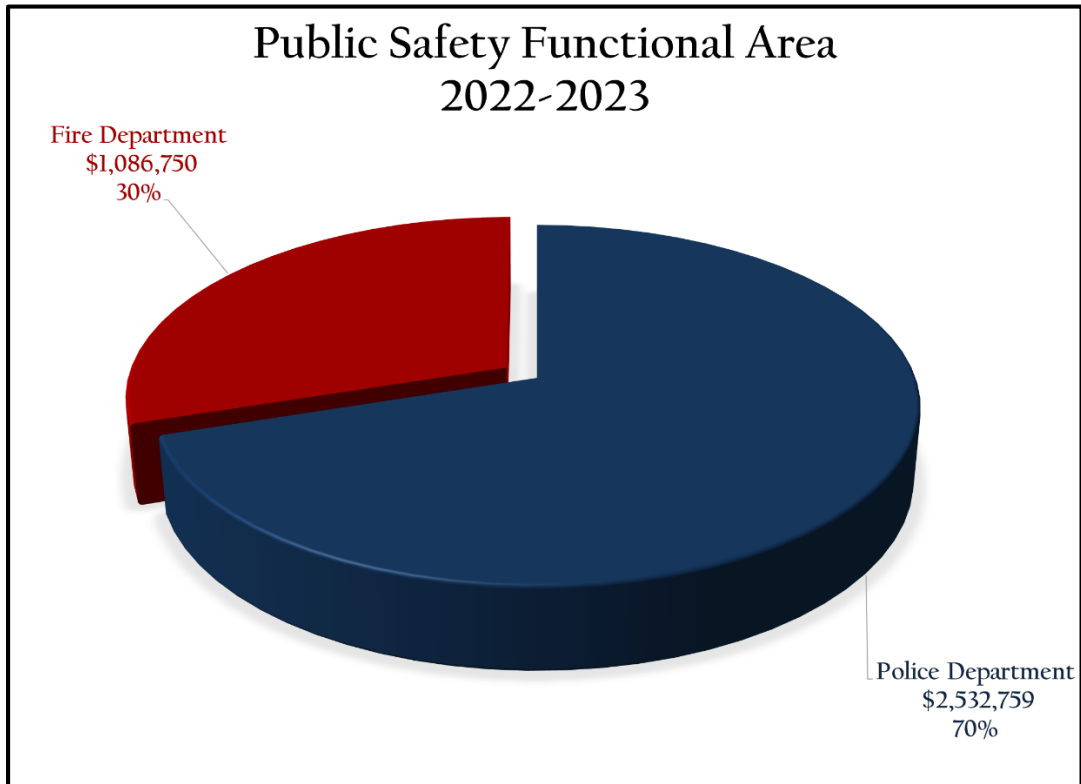
MISSION STATEMENT

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

PERFORMANCE METRICS

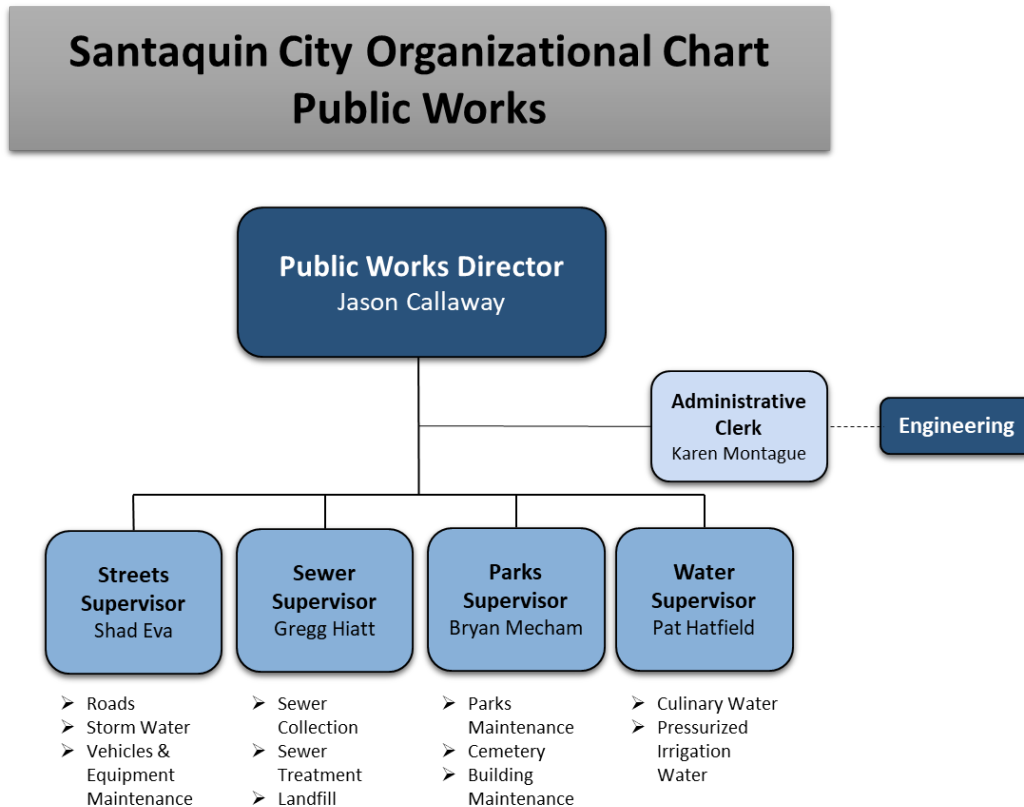


BUDGET SUMMARY



PUBLIC WORKS

ORGANIZATIONAL CHART



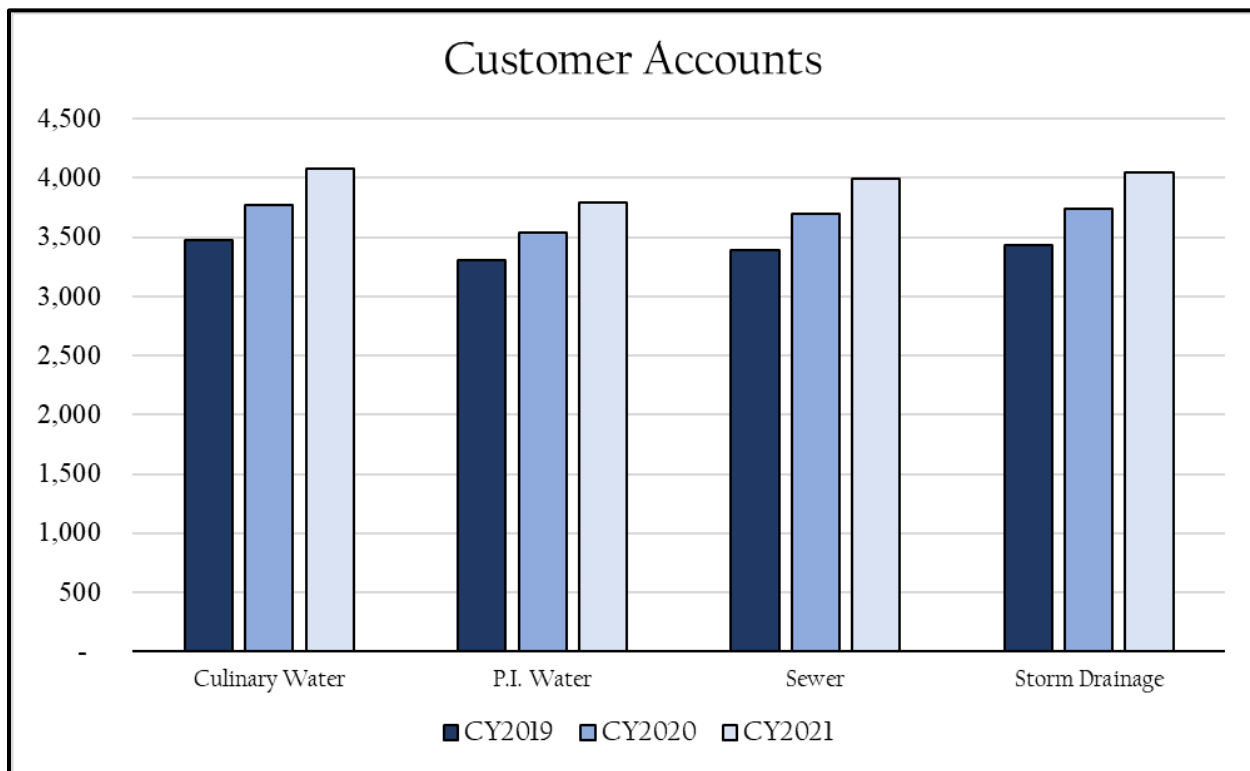
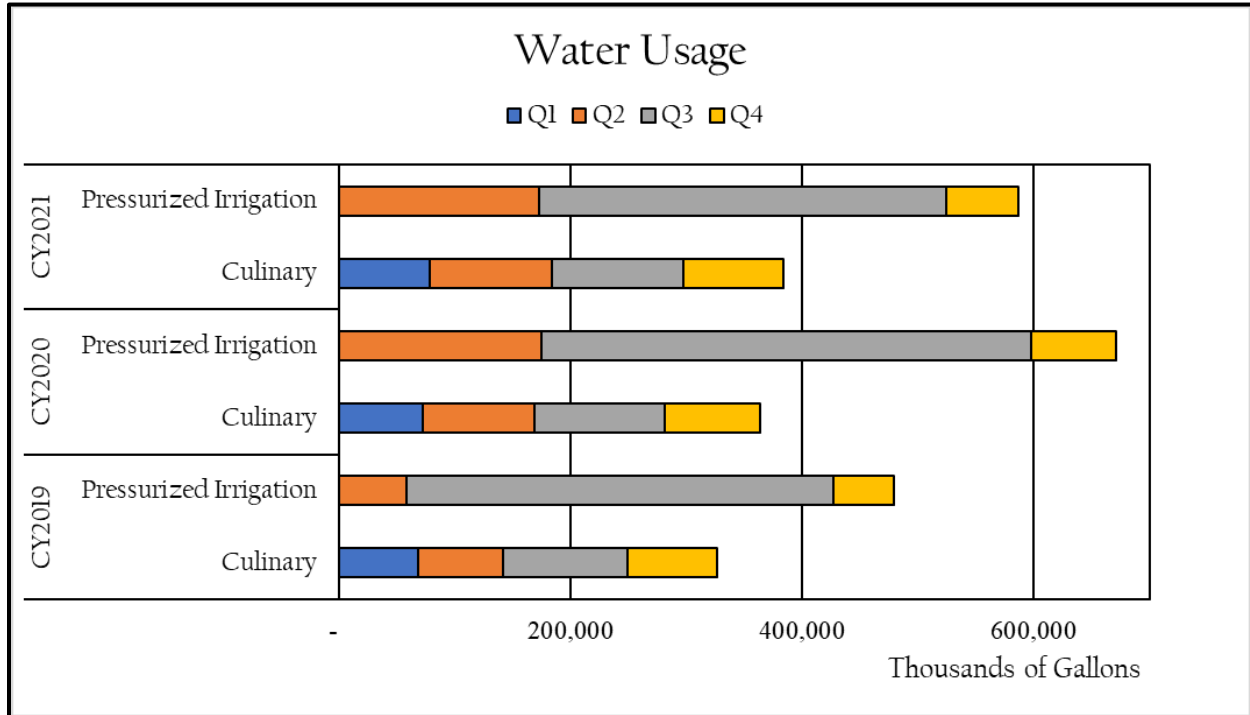
DEPARTMENT DESCRIPTION

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

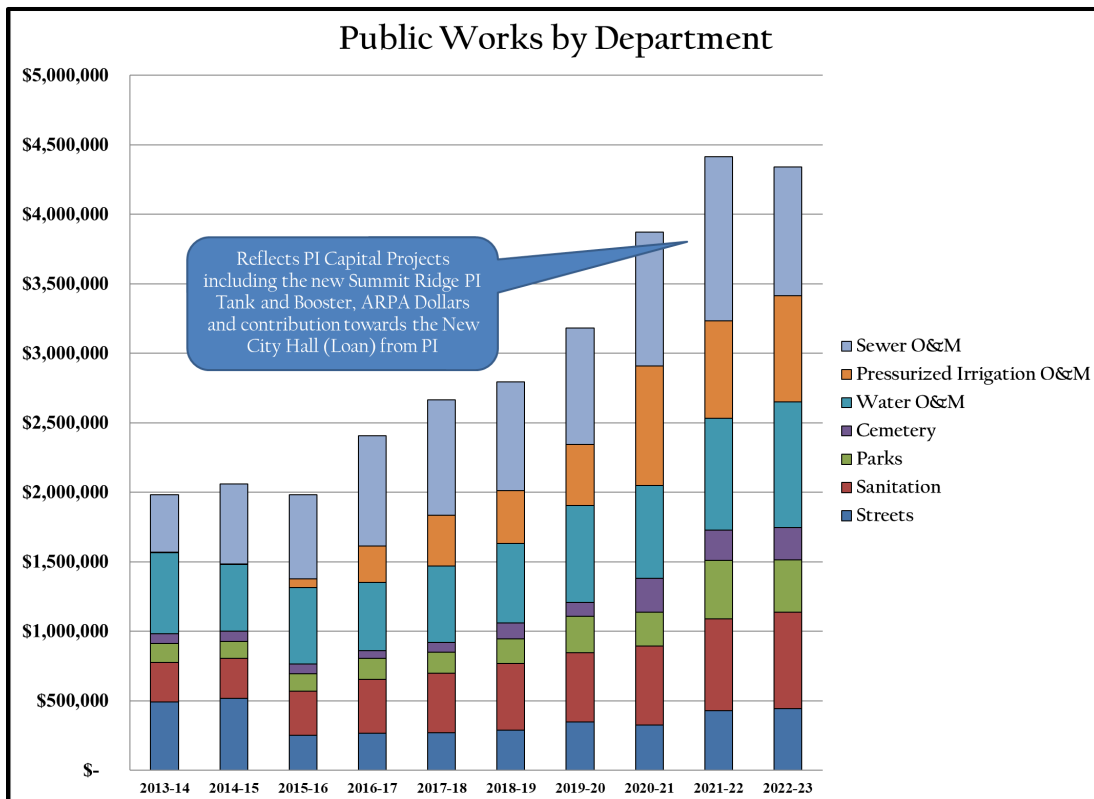
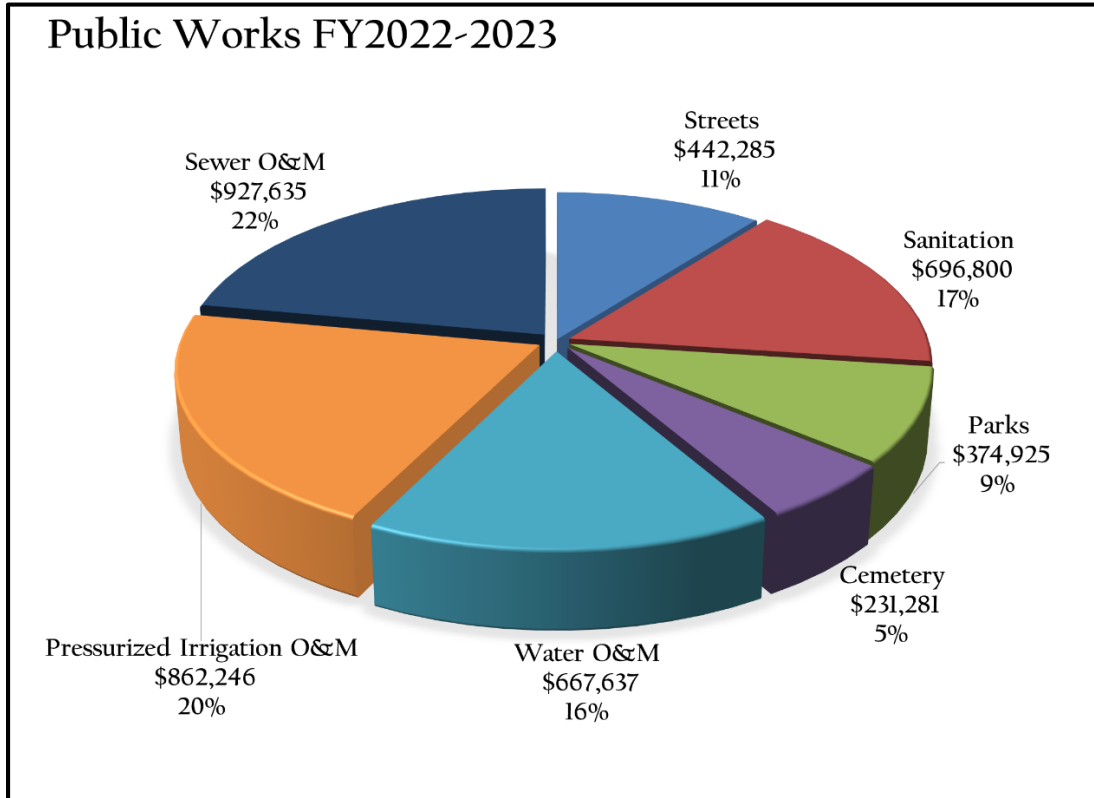
MISSION STATEMENT

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

PERFORMANCE METRICS

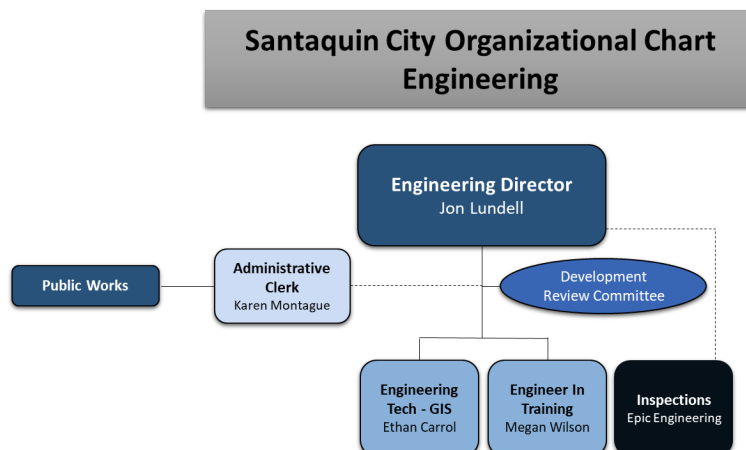
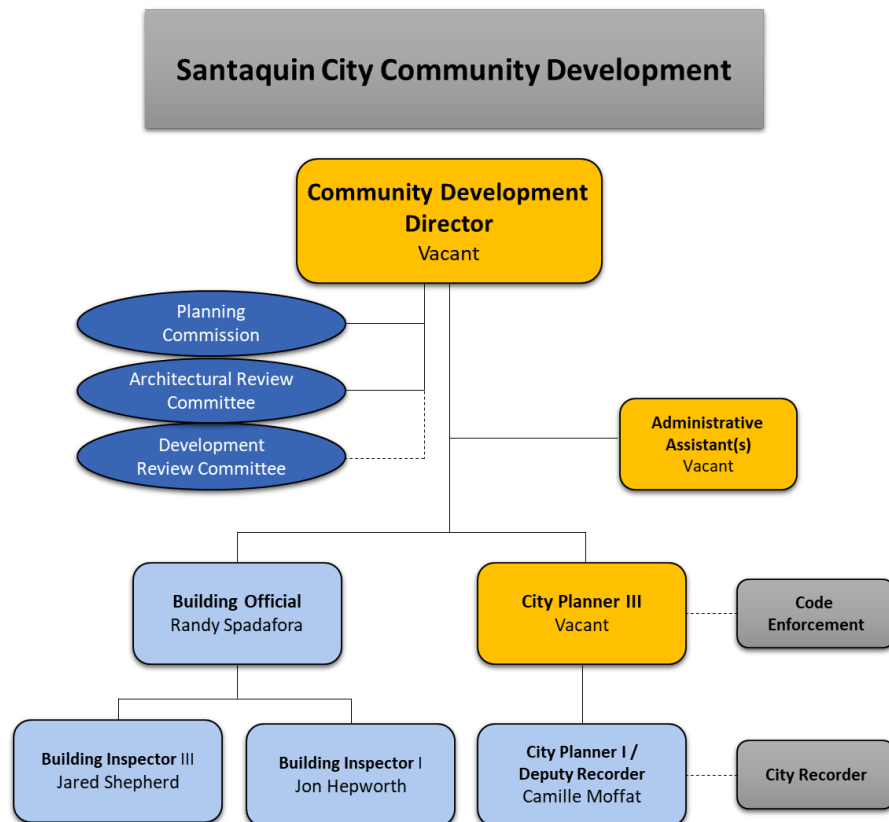


BUDGET SUMMARY



COMMUNITY DEVELOPMENT

ORGANIZATIONAL CHART



DEPARTMENT DESCRIPTION

The Community Development and Engineering Departments handle city planning, zoning, economic development, engineering, GIS, building permits, building inspections, and business licensing. These departments, and the committees and commissions they support, are responsible for ensuring that residential and commercial developments meet requirements of both city code and the city council's vision for Santaquin City.

MISSION STATEMENT

We seek to promote and support community and economic development and plan for the city's infrastructure needs by strategically planning for growth, retaining, and expanding existing businesses, maintaining fair and competitive development fees and incentives, and fostering job creation.

PERFORMANCE METRICS

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

BUILDING (Construction)

FY2022

Total Residential Dwelling Units

# of Building Permits Issued	516
------------------------------	-----

Single Family Homes

# of Building Permits Issued for New Homes	267
--	-----

Multi-Family Units

# of New Units	249
----------------	-----

Population Gain

Estimated # of New Residents (Based on 3.88 persons per household)	2002
--	------

Commercial Spaces

# of New Commercial Spaces	5
----------------------------	---

Other Permits

# of Building Permits Issued for Solar, Remodel, Accessory, etc.	275
--	-----

Total Building Permits

Total # of Building Permits Issued	585
------------------------------------	-----

BUSINESS (Operation)

FY2022

Current Total of Active Businesses

Total # of Business Licenses that are Active	240
--	-----

Commercial Businesses

# of Business Licenses Active	64
-------------------------------	----

Home Occupation Businesses

# of Business Licenses Active	176
-------------------------------	-----



2021 Year-End Statistics Community Development Department

PLANNING & ZONING (Development)

BUILDING (Construction)

BUSINESS (Operation)



SUBDIVISIONS

28

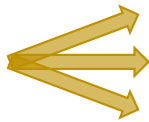
(Recorded)



TOTAL LOTS

557

(Recorded)



SINGLE-FAMILY LOTS

380

(Recorded)



MULTI-FAMILY LOTS

174

(Recorded)



COMMERCIAL LOTS

3

(Recorded)



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

85



APPROVED REZONINGS

7



APPROVED CODE AMENDMENTS
(Titles 10 & 11)

6



APPROVED AGREEMENTS
(Development and Other)

10



SINGLE-FAMILY HOMES

293



MULTI-FAMILY UNITS
(48 Permits)

277



POPULATION GAIN
(3.88 Persons per Household)

2,212



COMMERCIAL SPACES
(2 Permits)

8



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

293



TOTAL PERMITS

636



COMMERCIAL BUSINESSES

7



CURRENT TOTAL ACTIVE

60



HOME OCCUPATION BUSINESSES

38



CURRENT TOTAL ACTIVE

150



TEMPORARY BUSINESSES

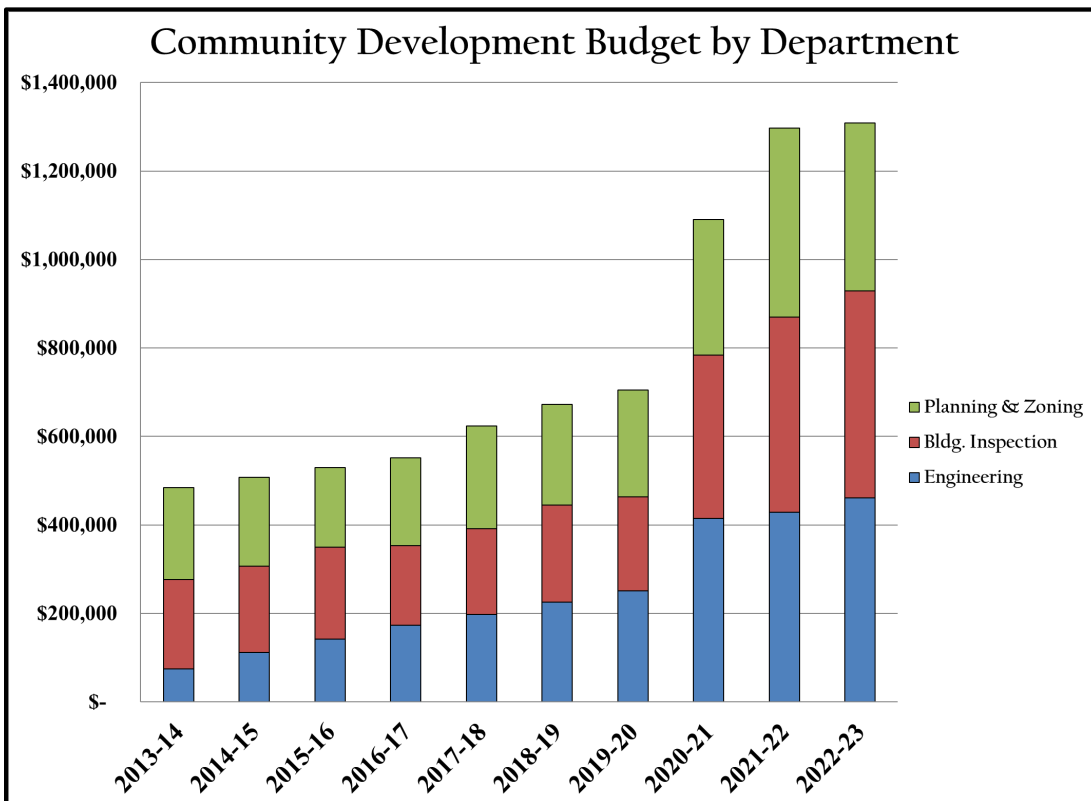
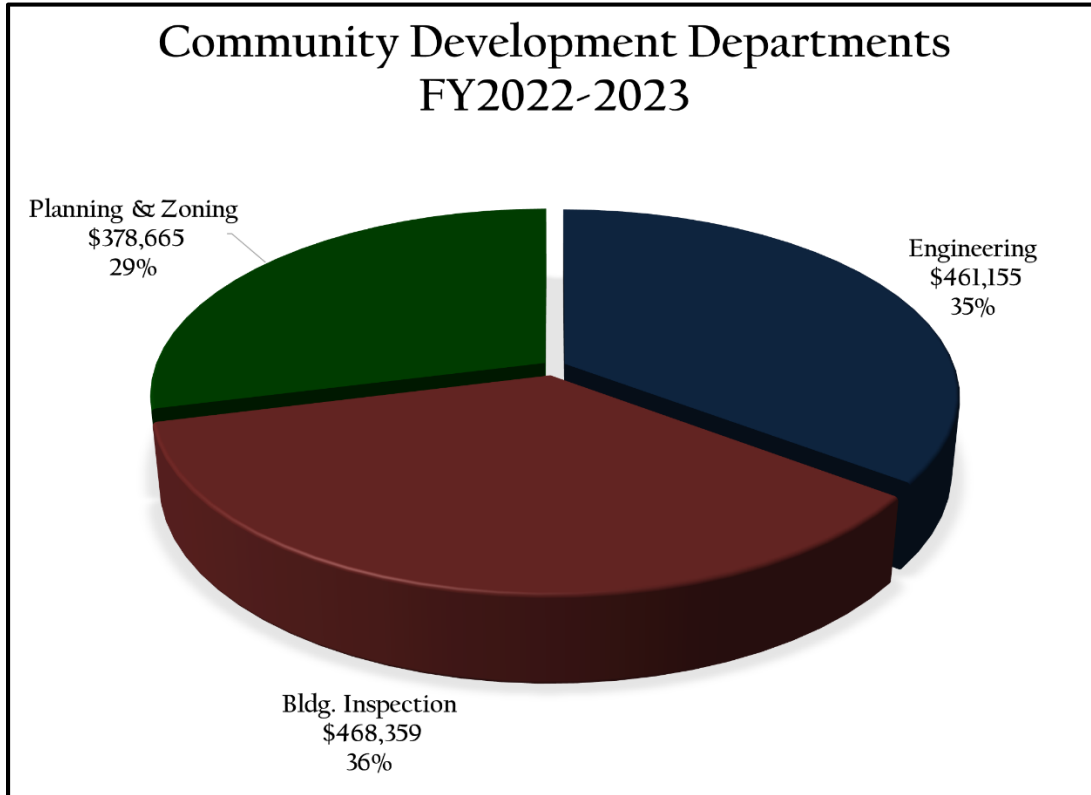
4



CURRENT TOTAL ACTIVE BUSINESSES

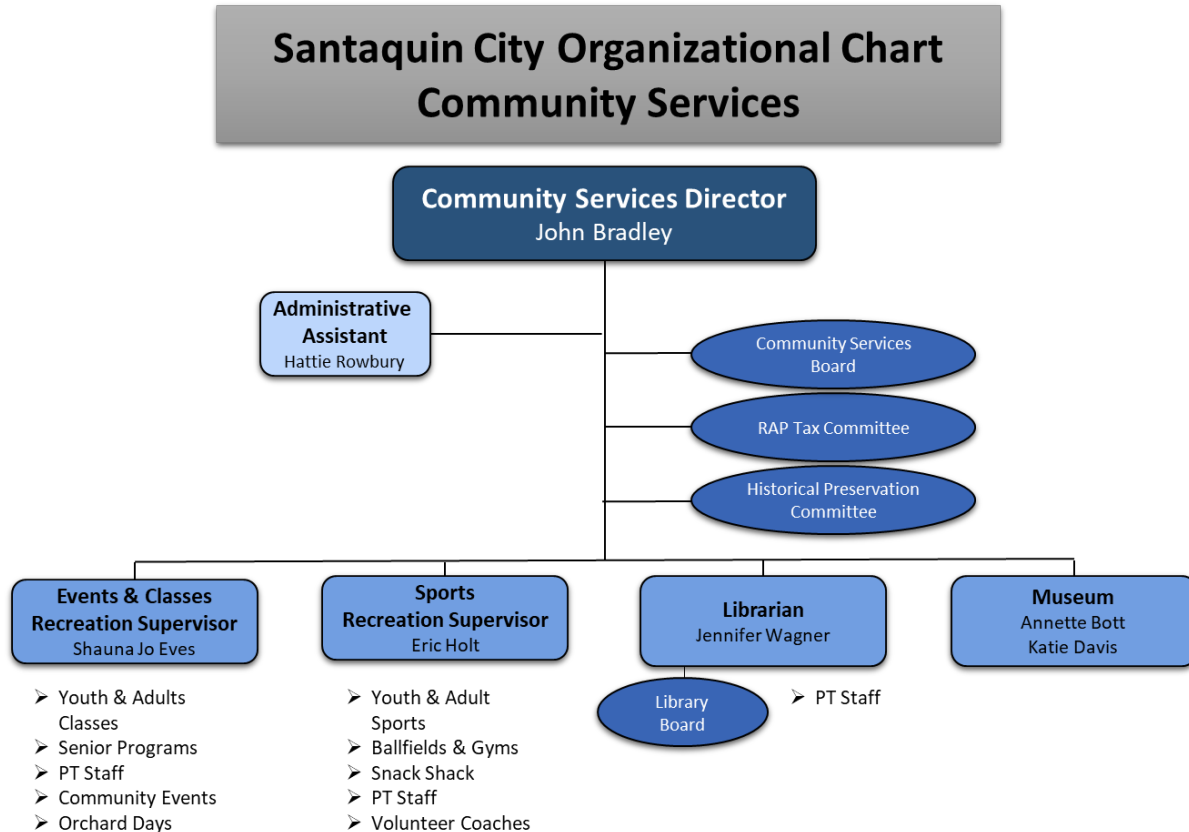
210

BUDGET SUMMARY



COMMUNITY SERVICES

ORGANIZATIONAL CHART

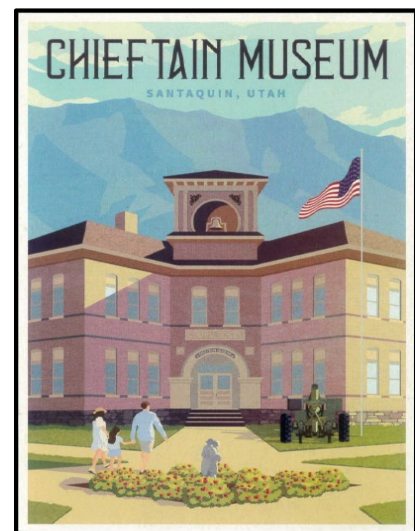


DEPARTMENT DESCRIPTION

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

MISSION STATEMENT

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



PERFORMANCE METRICS

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

Santaquin Recreation Participation #'s

Sports/ Youth & Adult

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

Youth /Adult Classes & Community Events

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

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

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

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

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

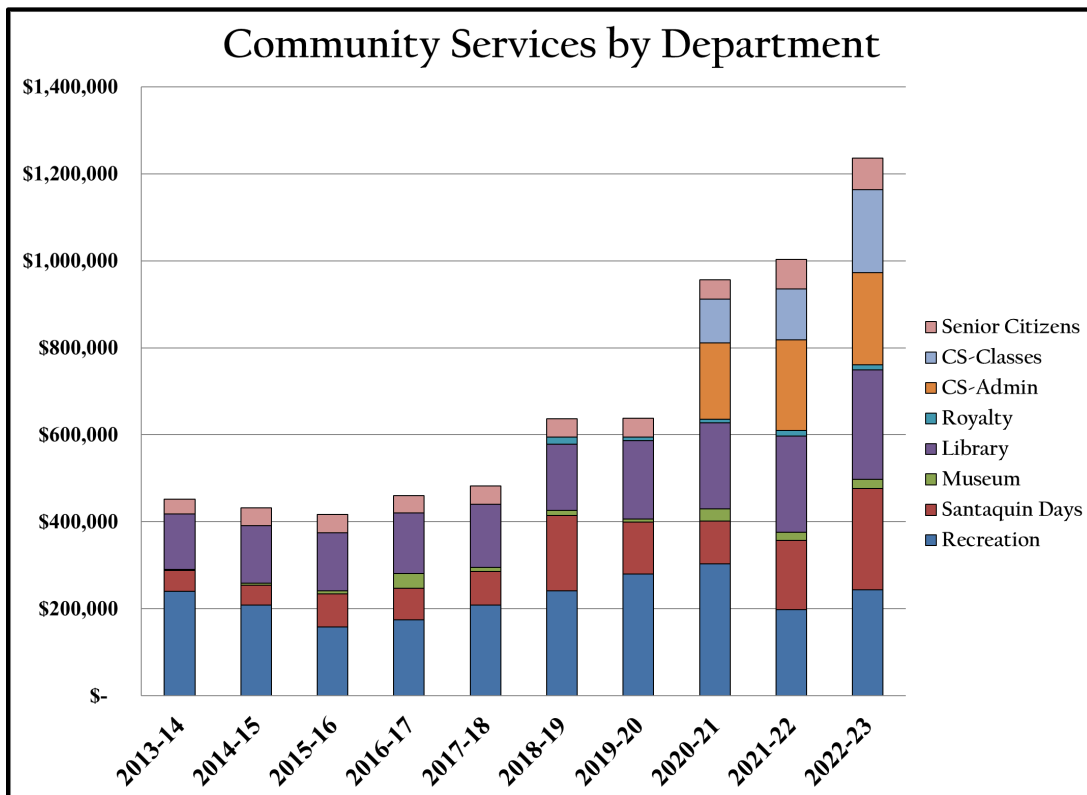
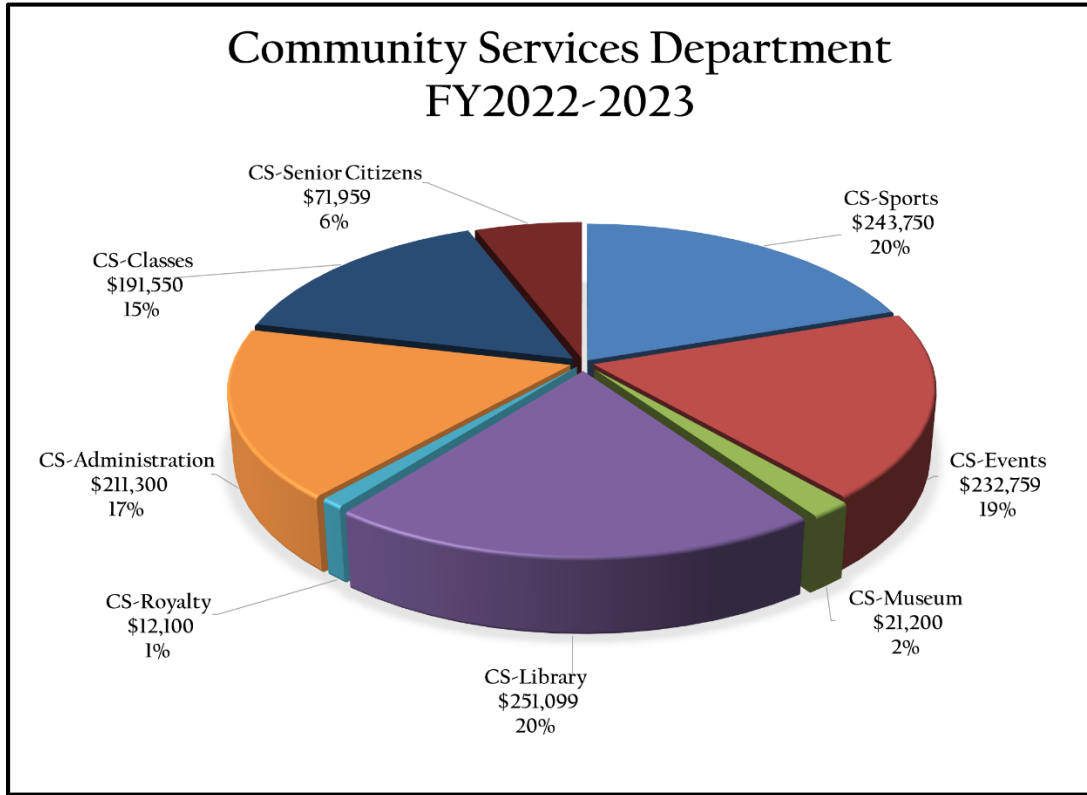
*** Misc Events include: Miss Santaquin, Orchard Days, Parade entries, Little Buckaroo and Rodeo ticket purchases, etc...

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

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

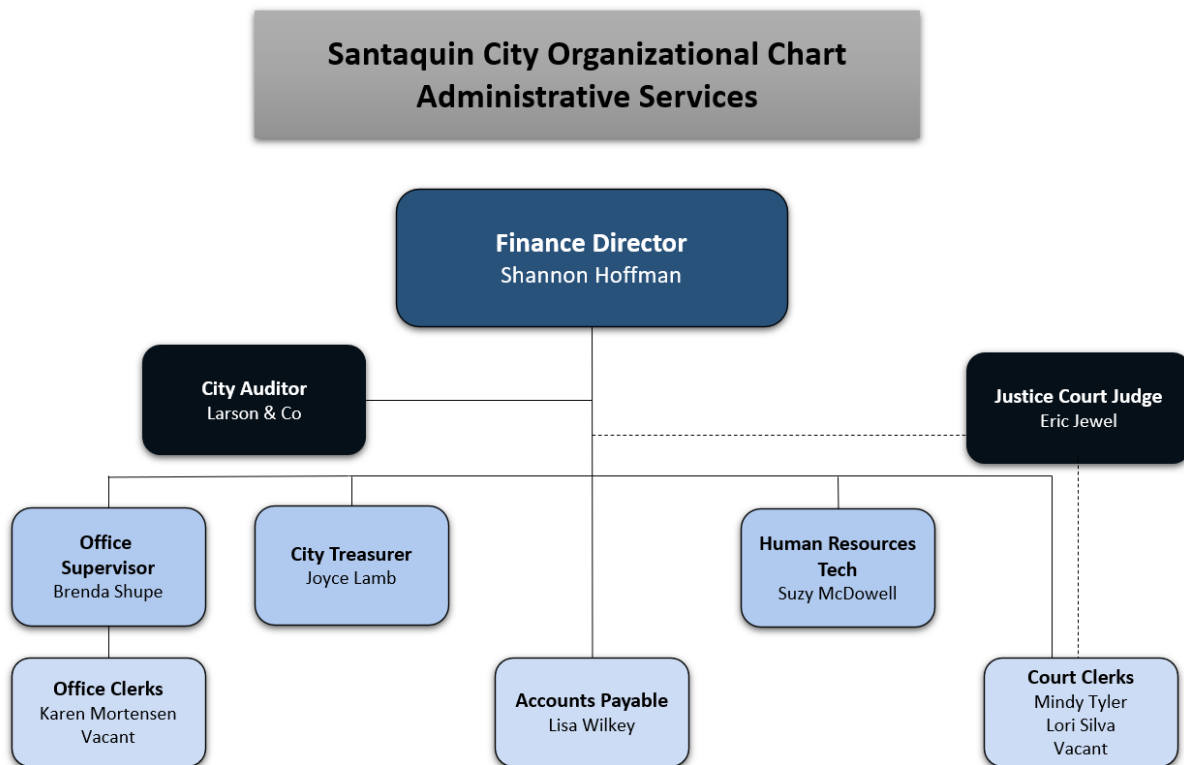
Overall includes Recreation programs. Does not include program participation at the Senior Center, Museum or Library.

BUDGET SUMMARY



ADMINISTRATION

ORGANIZATIONAL CHART



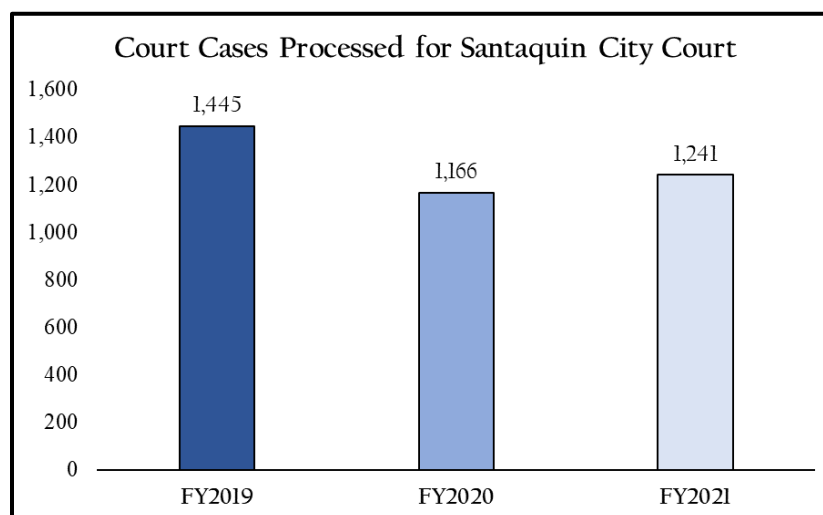
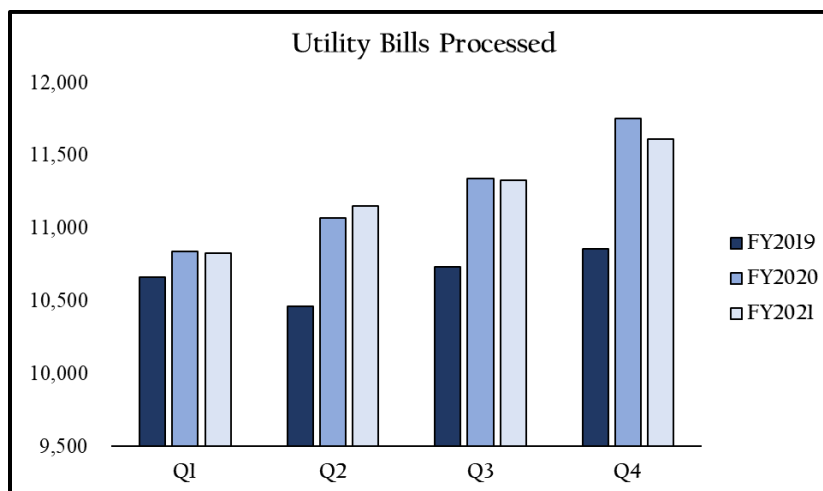
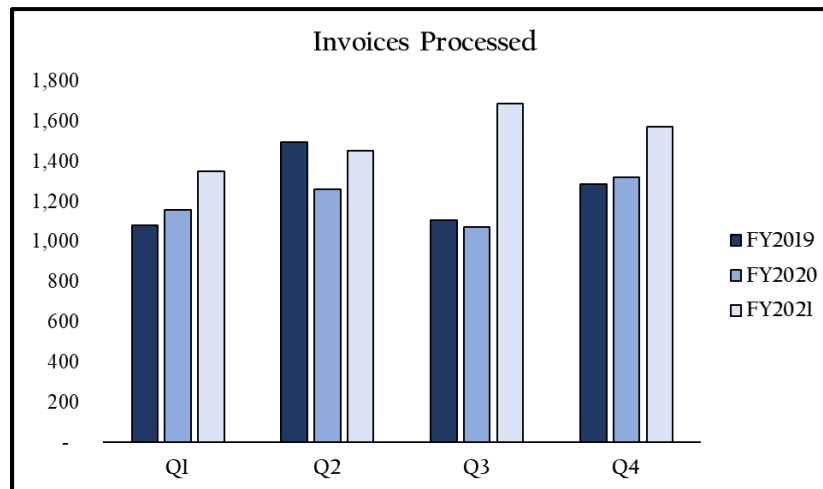
DEPARTMENT DESCRIPTION

The Administrative Services Functional Area plays a huge supporting role for all other departments and handles treasury, accounts receivable, accounts payable, budgeting, utility billing, cemetery management, records management, human resources, payroll, and the Justice Courts for Santaquin, Genola, and Goshen. The Administrative Services Functional Area ensures that every department in the city has the tools and resources they need to excel in their functions and duties.

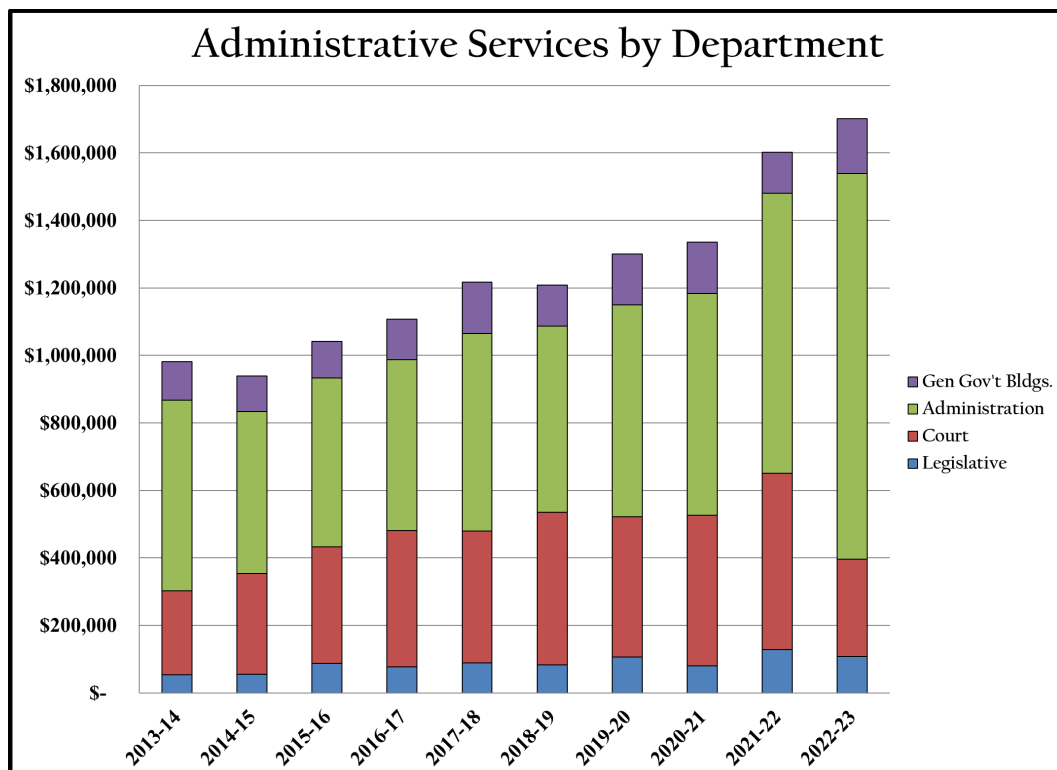
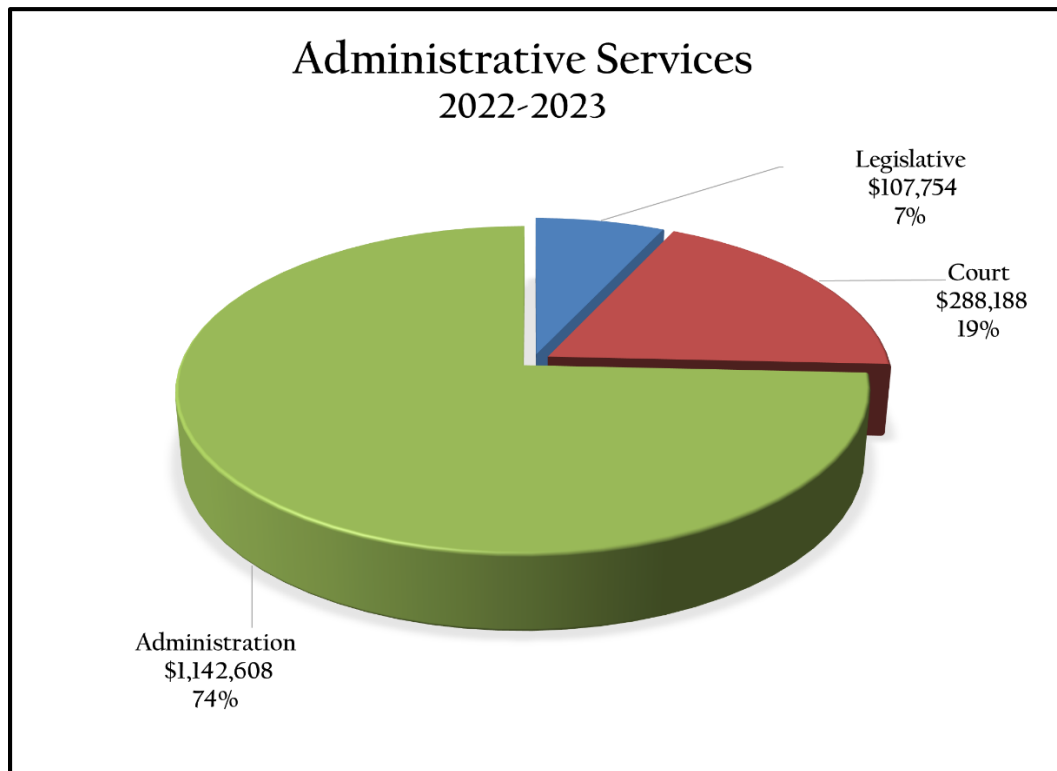
MISSION STATEMENT

We strive to give staff the leadership, tools, and personnel they need to be successful in serving Santaquin City residents.

PERFORMANCE METRICS



BUDGET SUMMARY



MUNICIPALLY CONTROLLED SUPPORTING ENTITIES

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

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

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

COMMUNITY DEVELOPMENT & RENEWAL AGENCY (CDA)

A Brief Introduction to Community Development and Renewal Agencies in Utah

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

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

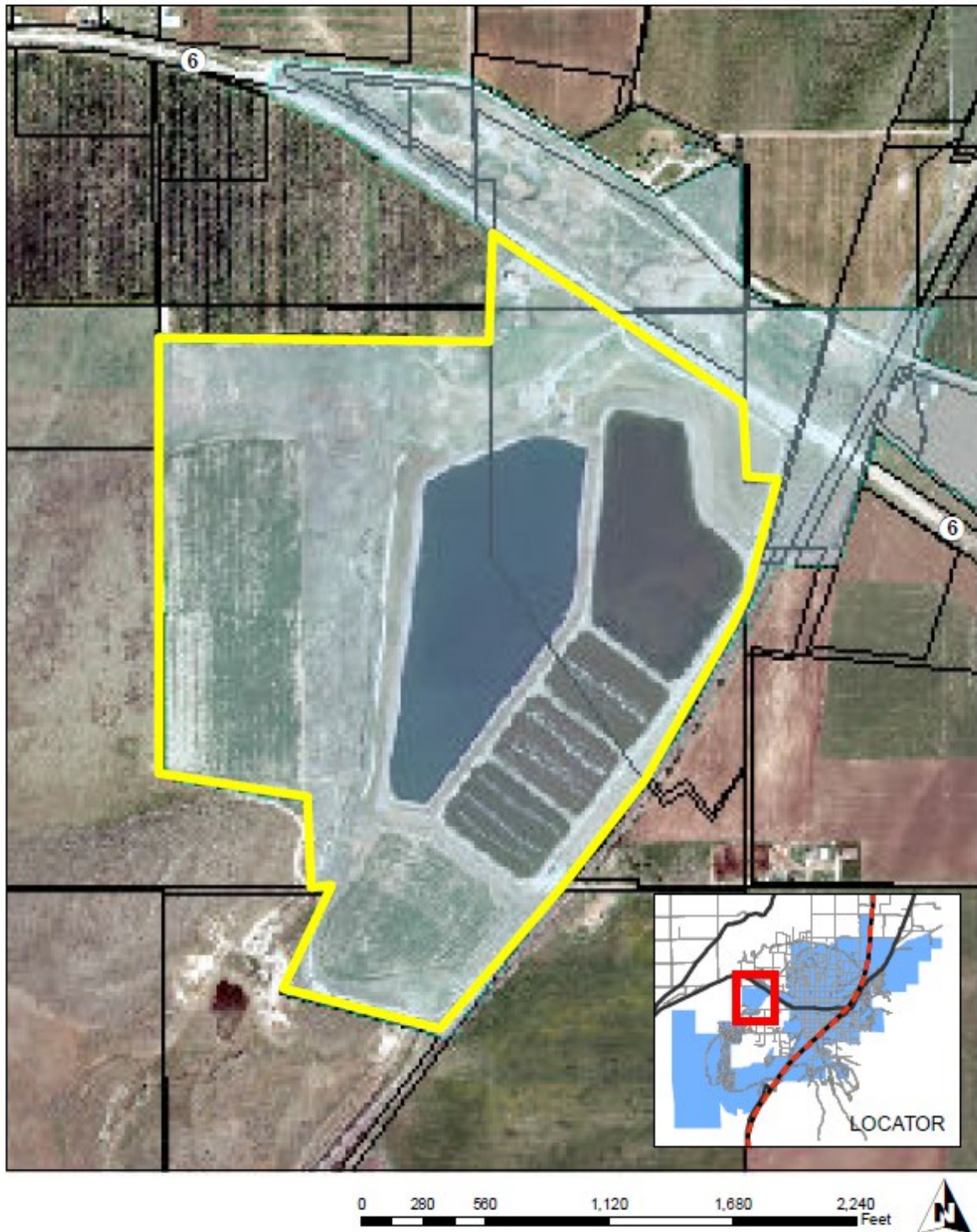
- a. planning, design, development, construction, rehabilitation, business relocation, or any combination of these, within a community; and
- b. the provision of office, industrial, manufacturing, warehousing, distribution, parking, public, or other facilities, or other improvements that benefit the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

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

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

CD02-01-2014
Exhibit A

West Santaquin Business Park
Community Development Area (CDA)



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



The budget for the CDA is outlined below:

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

LOCAL BUILDING AUTHORITY (LBA)

In FY2014-2015, Santaquin City began the initial design and bidding process for the construction of a new public works building which has been built on city properties adjacent to the city's wastewater reclamation facility on the north end of the city. There were many options to fund this project, but the city chose to preserve the use of its sales tax and property tax revenues for a New City Hall. As such, it was determined that the best way to fund the new public works building was through the creation of a separate entity known as a Local Building Authority (LBA) which allows the city to utilize the actual building as collateral for the bonds through a series of leases between the city and the LBA. The table below is the FY2022-2023 budget for the LBA, which represents the lease proceeds paid by Santaquin City to the LBA and the LBA payment of the debt service on the bonds.

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

SANTAQUIN CITY WATER DISTRICT (SWD)

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

In FY2018-2019, the city began paying the SWD for the use of its irrigation water and the SWD will use said funds to pay its annual assessments to the Summit Creek Irrigation Company. This practice will continue in FY2022-2023 and into the future.

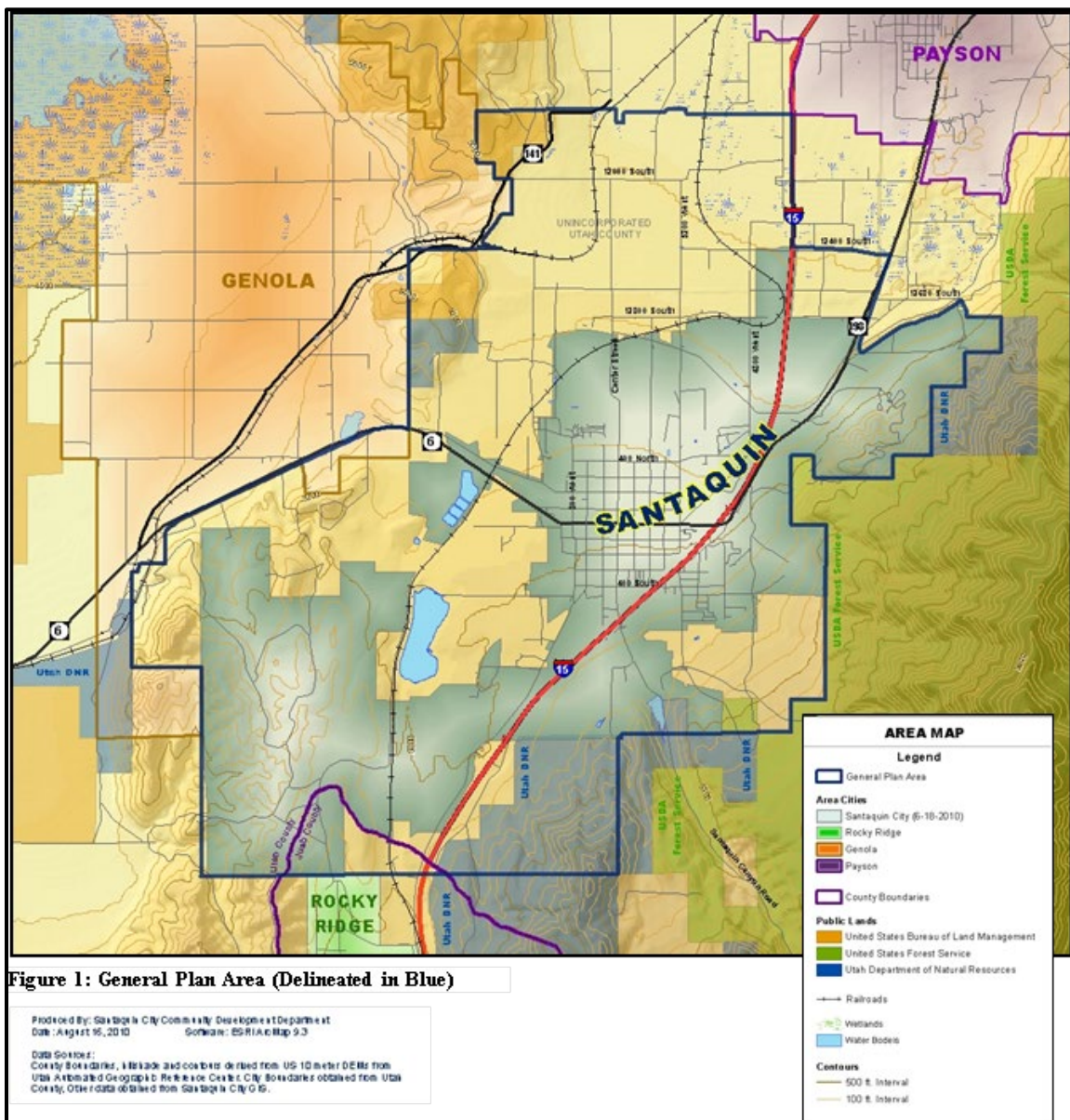
Santaquin Water District 2022-2023 Budget							
<u>Carry Over Reserve Balance from Prior Year (Equity):</u>					<u>\$ 14,874</u>		
<u>Revenues:</u>							
Budgeted Transfers from Santaquin City 2022-23:					\$ 45,000		
					<u>\$ 45,000</u>		
Total Revenues:					<u>\$ 59,874</u>		
<u>Expenditures:</u>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

STATISTICAL SECTION

COMMUNITY PROFILE

LOCATION

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



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

HISTORY

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

A friendship developed between local Indian Chief Guffich and Benjamin F. Johnson, leader of the original pioneers, which enabled the pioneers to settle peacefully in the area. By 1853, the settlement had grown sufficiently to become known as Summit Creek Precinct No.

7. Soon after, however, the Walker War broke out, and the settlers were forced to move to Payson for safety, where they remained until 1855.

Around this time a fort was built according to plans furnished by architect Truman O. Angell. After its completion, the settlers moved back to the town in the spring of 1856. One night soon after the resettlement, Chief Guffich came secretly to warn Johnson of an impending raid by young braves (some conflicting local histories state that it was the Chief's son, Santaquin, who warned the settlers). The settlers quickly left, and when the raiders found the fort deserted, Chief Guffich explained to them that the white men were good people and that the Great Spirit had warned them of the attack. It was claimed from that day, peace was made between the local Indians and the pioneers. It was decided to name the town after Guffich, but he declined the honor and asked that the settlement be named "Santaquin" after his son.

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





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

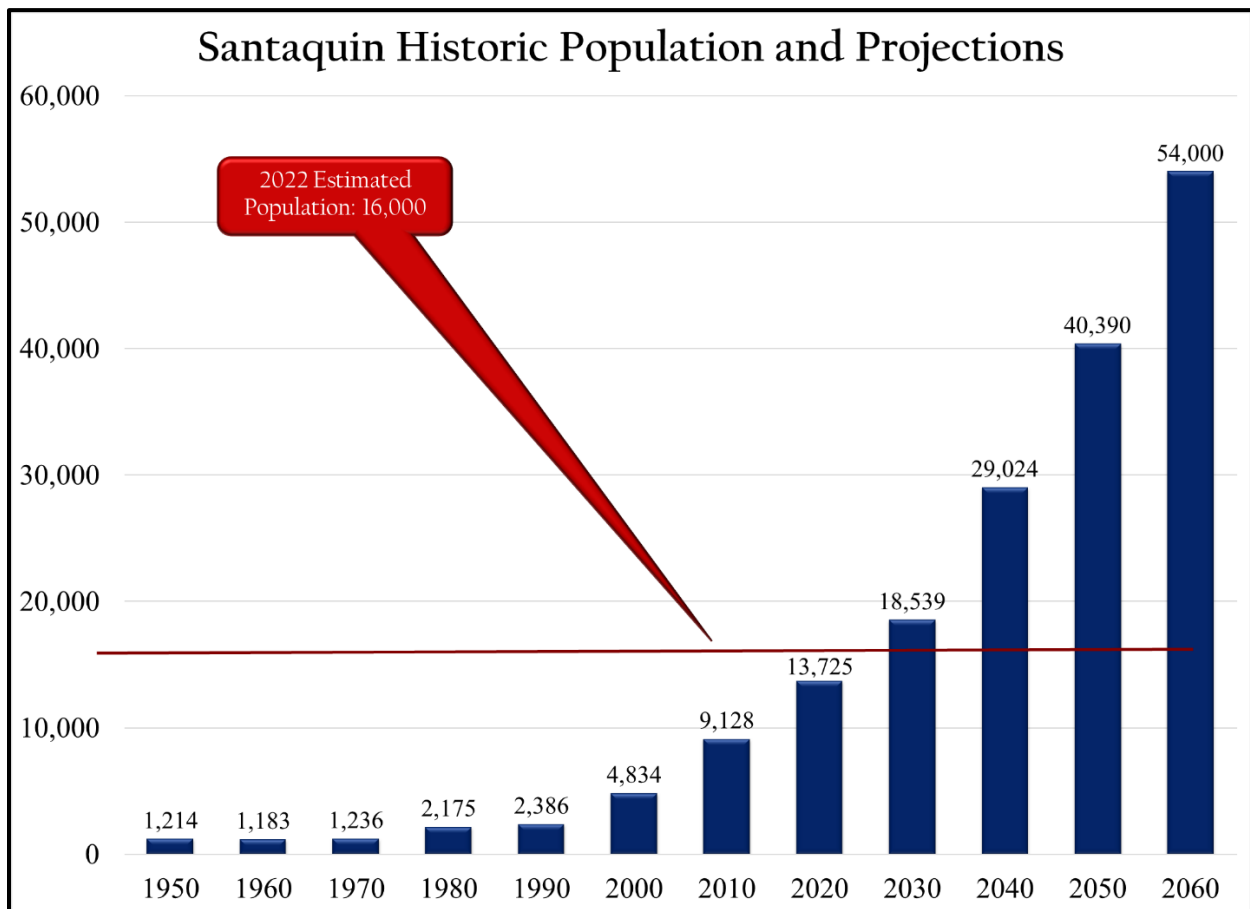
Following serious flooding in 1949, the Summit Creek Canal and Irrigation Company was given approval to construct a reservoir west of the city; on several occasions, it has prevented disastrous damage to the community. A diversion dam was completed, and more than 10,000 feet of concrete pipe was laid in 1971, which proved to be an efficient method of conserving valuable water resources. Irrigation methods changed to sprinkling systems or drip systems, enabling farmers to efficiently irrigate land that was not level, bringing more farmland into production. Historic irrigation ditches are still prevalent in the community and continue to serve the needs of local farmers. Natural gas service was brought to Santaquin in 1954 and marked a major development in the modernization of the community.

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



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

FUTURE GROWTH

The population of Santaquin has grown from 12 in 1851 to 1,214 in 1950, 1,236 in 1970, 2,386 in 1990, 4,834 in 2000, 9,128 in 2010, and an estimate of 13,750 in 2020. With the additional building permits pulled since the 2020 U.S. Census multiplied by the 3.78 people per home average estimates the 2022 population to be over 16,000. Mountainland Association of Governments projects Santaquin will nearly double in size within the next 10 years as growth in Utah County continues to push south. Potential build-out of the city is estimated to near 55,000 persons and is illustrated in the following chart.



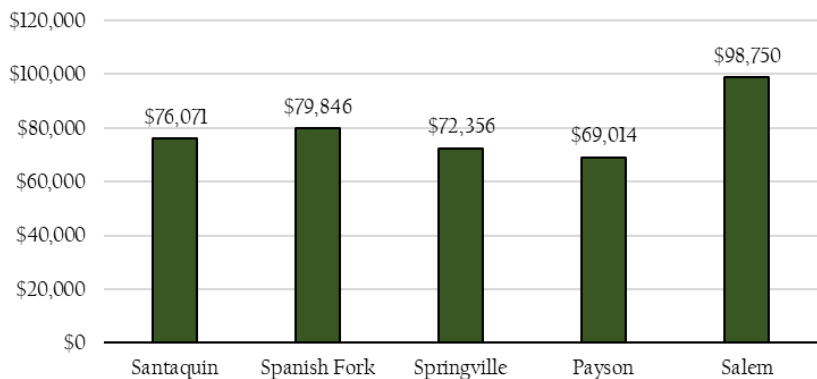
GENERAL DEMOGRAPHIC STATISTICS

	GENERAL INFORMATION	
	Date of Incorporation	January 4, 1932
POPULATION PROJECTIONS	Form of Government	Six Member Council
2020	Certified Tax Value of the City	\$1,175,816,833
2022 (Estimate)	Certified Tax Rate of the City	0.000935
2030	Total Anticipated Property Tax	\$1,099,389
2040	Area of the City (sq. mi.)	10.47
2050	Median Household Income	\$76,071
2060	Median Home Value (Zillow)	\$525,548
Total build-out is dependent upon future annexations *Projections from Mountainland Association of Governments (MAG)	Median Home Listing (Realtor.com)	\$474,000
	Population Growth Rate (2020 U.S. Census est.)	50.4%
	2020 Census Population (Federal estimate)	13,725
	Population Composition	
	White	83.6%
	Hispanic	13.4%
	American Indian	0.3%
	Black	1.0%
	Asian	0.1%
	Other	1.2%
	Gender	
	Male	51.2%
	Female	48.8%
	Age	
	Median Age	23.1
	Under 18 Years of Age	50.3%
	18-64 Years	43.3%
	65 and Over	6.4%

GENERAL DEMOGRAPHIC STATISTICS

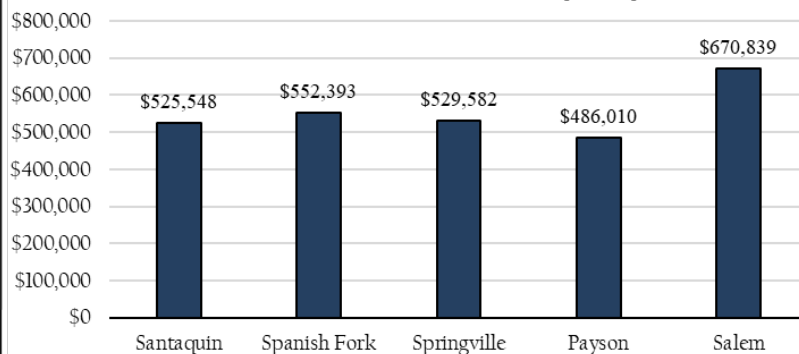


Median Household Income by City*



*2020 U.S. Census Bureau

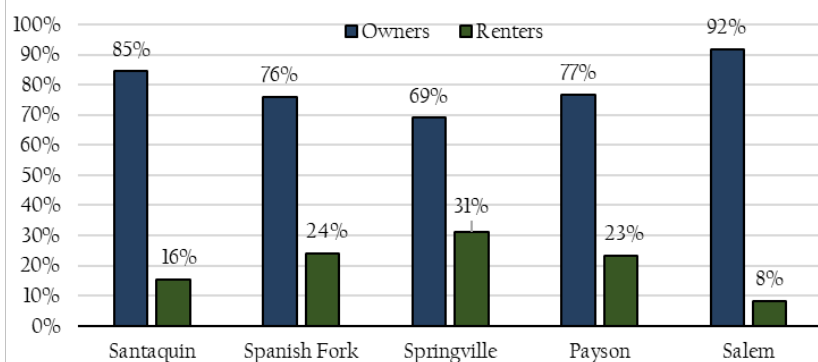
Median Household Value by City*



*Zillow.com (6/5/22)

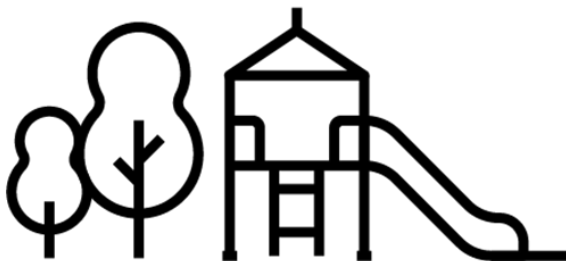



Owner vs. Renter Occupied Housing by City*






*World Population Review.com

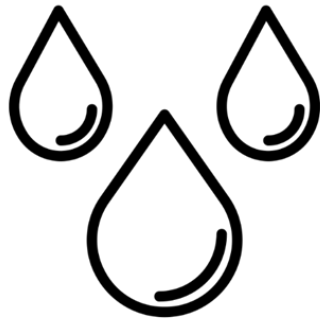
RECREATIONAL OPPORTUNITIES

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

COMMUNITY DEVELOPMENT

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

PUBLIC WORKS & UTILITIES



*(Connections as of 4/25/22)

CULINARY WATER

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

PRESSURIZED IRRIGATION WATER

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

STORM DRAINAGE

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



SEWER SYSTEM

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

STREETS & TRANSPORTATION

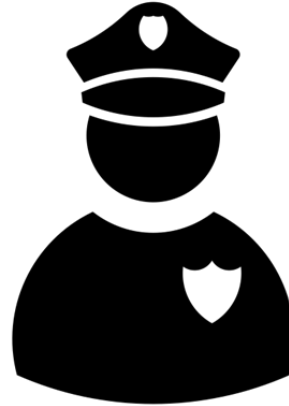
Miles of Paved Streets	91.7
No. of Street Lights	323
Major Highway	Hwy. 6 & I-15
Distance to International Airport	69.5 Miles
Public Transportation	UTA, Vanpool



PUBLIC SAFETY

POLICE PROTECTION*

Stations	1
Full-time Police Officers	15
Patrol Units	8
Calls for Service	9,135
Cases	3,752
Arrests	388
Traffic Accidents	165



** (Jan 1-Dec 31, 2021)*

FIRE & EMS PROTECTION**



*** (Jan 1-Dec 31, 2021)*

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

CITY PERSONNEL

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

APPENDIX