



RESOLUTION 06-06-2024

A RESOLUTION APPROVING THE SANTAQUIN CITY FISCAL YEAR (FY) 2023-2024 BUDGET AMENDMENT #4

WHEREAS, the City of Santaquin is a fourth-class city in the State of Utah with the responsibility of providing essential government services for its residents; and

WHEREAS, on August 1, 2023, Santaquin City (“City”) adopted the Budget for Santaquin City for the Fiscal Year 2023-2024; and

WHEREAS, on April 30, 2024, Santaquin City (“City”) amended the Budget for Santaquin City for the Fiscal Year 2023-2024 (“FY 2023-2024 Budget Amendment #2”); and

WHEREAS, on May 22, 2024, Santaquin City (“City”) amended the Budget for Santaquin City for the Fiscal Year 2023-2024 (“FY 2023-2024 Budget Amendment #3”); and

WHEREAS, the City desires now to further amend the Agency FY2023-24 Budget accordingly;

NOW THEREFORE, be it resolved by the Santaquin City Council as follows:

SECTION 1: The attached document represents adjustments to the Fiscal Year 2023-2024 Budget.

SECTION 2: This Resolution shall become effective upon passage.

Approved on this 28th day of June 2024.

SANTAQUIN CITY



Daniel M. Olson, Mayor



- Councilmember Art Adcock
- Councilmember Brian Del Rosario
- Councilmember Travis Keel
- Councilmember Lynn Mecham
- Councilmember Jeff Siddoway

Voted ABSENT
 Voted YES
 Voted YES
 Voted YES
 Voted YES

Attest:



Amalie R. Ottley, City Recorder

Santaquin City
Fiscal Year 2023-2024 - Budget Amendment (4)
June 28, 2024

<u>Budget Changes by Fund:</u>		Prior Budget	Amendment (4) (Change)	Final Budget	
General Fund:					
<u>Revenues:</u>					
10-31-300	Sales & Use Taxes	\$ 2,996,925.00	\$ 310,000.00	\$ 3,306,925.00	Increase revenue - Sales tax collected
10-32-210	Building Permits	\$ 927,500.00	\$ 175,000.00	\$ 1,102,500.00	Increase revenue - More building permits issued than anticipated
10-33-560	Class "C" Road Fund Allotment	\$ 745,000.00	\$ 175,000.00	\$ 920,000.00	Increase revenue - More funds received from the State/New rev source
10-38-100	Interest Earnings	\$ 555,000.00	\$ 187,000.00	\$ 742,000.00	Increase revenue - More interest earned in General PTIF than anticipated
10-34-430	Garbage Collection Charges	\$ 1,040,178.00	\$ 59,350.00	\$ 1,099,528.00	Increase revenue - Additional rev from growth
10-34-431	Recycle Collection Charges	\$ 224,665.00	\$ 14,500.00	\$ 239,165.00	Increase revenue - Additional rev from growth
		Total Changes to Revenues:	\$ 920,850.00		
<u>Expenditures:</u>					
10-51-XXX	Buildings and Grounds - Dept	\$ 290,352.00	\$ 25,000.00	\$ 315,352.00	Increase expense - Facility utilities/supply increases/rental improvements
10-54-XXX	Police - Dept	\$ 2,619,621.00	\$ 40,000.00	\$ 2,659,621.00	Increase expense - Wages & salaries coverage/mid-year promotions/payouts
10-60-XXX	Streets - Dept	\$ 444,100.00	\$ 20,000.00	\$ 464,100.00	Increase expense - Streetlight utility cost increases/PT Wages & Benefits
10-62-XXX	Sanitation - Dept	\$ 821,000.00	\$ 90,000.00	\$ 911,000.00	Increase expense - Additional garbage & recycle expense from growth
10-70-XXX	Parks - Dept	\$ 346,869.00	\$ 25,000.00	\$ 371,869.00	Increase expense - Maintenance of additional parks/trail- Supplies/Wages
10-90-510	Transfer to CS-Administration	\$ 200,000.00	\$ 7,300.00	\$ 207,300.00	Increase expense - Transfer additional fund earned from surplus of items from old Senior Center
10-90-550	Transfer to Capital Computer & Technology	\$ 120,000.00	\$ 75,000.00	\$ 195,000.00	Increase expense - Increase in contract due to City Hall/PS move & Increase in computer/server costs
10-90-600	Transfer to Capital Projects	\$ 1,912,000.00	\$ 200,000.00	\$ 2,112,000.00	Increase expense - Plan for Library & increase costs of other projects
10-90-700	Transfer to Capital Vehicles & Equipment	\$ 268,000.00	\$ 70,000.00	\$ 338,000.00	Increase expense - Transfer additional funds to replace PD vehicle in 24-25
10-90-860	Transfer to Fire Department	\$ 754,300.00	\$ 18,550.00	\$ 772,850.00	Increase expense - Transfer additional funds to Fire/Flood mitigation costs/ equip maint costs/new dress uniforms
10-90-871	Transfer to Road Capital	\$ 1,112,391.00	\$ 350,000.00	\$ 1,462,391.00	Increase expense - Transfer additional to plan for city 6.77% match for Main Street Project
		Total Changes to Expenditures:	\$ 920,850.00		
		Additional Contribution to Fund Balance Requirements (5-18%):			
		Grand Total Changes to Expenses & Equity:	\$ 920,850.00		
Capital Projects:					
<u>Revenues:</u>					
41-39-100	Transfer From General Fund	\$ 1,912,000.00	\$ 200,000.00	\$ 2,112,000.00	Increase revenue - Plan for Library & increase costs of other projects
		Total Changes to Revenues:	\$ 200,000.00		
<u>Expenditures:</u>					
41-40-704	New City Hall	\$ 1,110,000.00	\$ 150,000.00	\$ 1,260,000.00	Increase expense - Plan for Library design/construction - fund balance
41-40-706	Demo of Old Jr. High	\$ 450.00	\$ 25,000.00	\$ 25,450.00	Increase expense - Plan for extra costs for demo project - fund balance
41-40-707	Public Safety Building Remodel	\$ 103,000.00	\$ 25,000.00	\$ 128,000.00	Increase expense - Plan for extra costs for Fire living quarters - fund balance
		Total Changes to Expenditures:	\$ 200,000.00		
Capital Vehicles & Equipment:					
<u>Revenues:</u>					
42-39-100	Transfer From General Fund	\$ 268,000.00	\$ 70,000.00	\$ 338,000.00	Increase revenue - Funds transfer in to replace PD police vehicle in 24-25
		Total Changes to Revenues:	\$ 70,000.00		
<u>Expenditures:</u>					
42-41-058	Vehicle Purchases	\$ 497,000.00	\$ 70,000.00	\$ 567,000.00	Increase expense - Additional fund to replace police vehicle - fund balance
		Total Changes to Expenditures:	\$ 70,000.00		
Capital Computer Technology:					
<u>Revenues:</u>					
43-39-100	Transfer From General Fund	\$ 120,000.00	\$ 75,000.00	\$ 195,000.00	Increase revenue - Increased costs of computer support contract, software, servers, etc (see expenditures)
		Total Changes to Revenues:	\$ 75,000.00		
<u>Expenditures:</u>					
43-40-100	Computer Support Contract	\$ 40,200.00	\$ 23,000.00	\$ 63,200.00	Increase expense - Additional computer support contract hours - due to City Hall/Public Safety moves
43-40-120	Security Camera Software	\$ -	\$ 15,000.00	\$ 15,000.00	Increase expense - Added new security cameras to Library/Harvest View/PW
43-40-220	Server Rotation Expense	\$ 5,000.00	\$ 20,000.00	\$ 25,000.00	Increase expense - Additional new servers at City Hall
43-40-230	Misc Equipment Expense	\$ 8,500.00	\$ 15,000.00	\$ 23,500.00	Increase expense - Additional computer hardware
43-40-400	Pelorus Contract	\$ 10,800.00	\$ 2,000.00	\$ 12,800.00	Increase expense - Additional costs for creation of financial statement for audit
		Total Changes to Expenditures:	\$ 75,000.00		
Roads - Capital Projects Fund:					
<u>Revenues:</u>					
45-39-100	Transfer From General Fund	\$ 1,112,391.00	\$ 350,000.00	\$ 1,462,391.00	Increase expense - Transfer additional funds to plan for city 6.77% match for Main Street Project
45-39-200	Contribution from Fund Balance	\$ -	\$ 150,000.00	\$ 150,000.00	Increase expense - Reimbursement from grant spans to FY's - Use of fund balance until reimbursement received.
		Total Changes to Revenues:	\$ 500,000.00		
<u>Expenditures:</u>					
45-40-306	Main Street Widening	\$ 5,673,000.00	\$ 500,000.00	\$ 6,173,000.00	Increase expense - Additional funds to plan for city 6.77% match for Main Street Project
		Total Changes to Expenditures:	\$ 500,000.00		

Santaquin City
Fiscal Year 2023-2024 - Budget Amendment (4)
 June 28, 2024

<u>Budget Changes by Fund:</u>		Prior Budget	Amendment (4) (Change)	Final Budget	
Pressurized Irrigation Fund:					
<u>Revenues:</u>					
54-39-100	Transfer from PI Impact Fees	\$ 775,778.00	\$ (400,000.00)	\$ 375,778.00	Decrease revenue - Not enough funds in PI Impact Fee to transfer entire amount for debt service payments in FY23-24 Increase revenue - From Fund Balance to pay debt service payments
54-39-110	Contribution from Fund Balance	\$ 337,306.00	\$ 400,000.00	\$ 737,306.00	
		Total Changes to Revenues:	\$ -		
Pressurized Irrigation Impact Fees:					
<u>Revenues:</u>					
60-39-110	Contribution from Fund Balance	\$ 400,000.00	\$ (400,000.00)	\$ -	Decrease revenue - Not enough funds to pull from Fund Balance
		Total Changes to Revenues:	\$ (400,000.00)		
<u>Expenditures:</u>					
60-40-910	Transfer to Pressurized Irrigation	\$ 775,778.00	\$ (400,000.00)	\$ 375,778.00	Decrease expense - Not enough funds in PI impact fees to transfer to PI to make debt service payments entirely from impact fees
		Total Changes to Expenditures:	\$ (400,000.00)		
CS - Sports Fund					
<u>Revenues:</u>					
61-33-100	Cell Tower Lease Revenue	\$ 60,000.00	\$ 7,700.00	\$ 67,700.00	Increase revenue - Additional Cell Tower Connector Agreements/Annual increases Increase revenue - Opened up Harvest View Snack Shack Increase revenue - Increased participation/Rev to offset
61-34-200	Snack Shack Proceeds	\$ 6,800.00	\$ 11,500.00	\$ 18,300.00	
61-34-550	Youth Sports	\$ 107,000.00	\$ 43,000.00	\$ 150,000.00	
		Total Changes to Revenues:	\$ 62,200.00		
<u>Expenditures:</u>					
61-40-120	Salaries & Wages (Part-time)	\$ 71,029.00	\$ 24,100.00	\$ 95,129.00	Increase expense - Increased participation Increase expense - Opened up Harvest View snack shack Increase expense - Increased participation Increase expense - Increased participation
61-40-484	Snack Shack Food	\$ 4,200.00	\$ 8,600.00	\$ 12,800.00	
61-40-665	Youth Sports	\$ 57,700.00	\$ 26,000.00	\$ 83,700.00	
61-40-670	Adult Sports	\$ 3,400.00	\$ 3,500.00	\$ 6,900.00	
		Total Changes to Expenditures:	\$ 62,200.00		
CS - Events Fund					
<u>Revenues:</u>					
62-34-200	Community Events	\$ 11,200.00	\$ 10,000.00	\$ 21,200.00	Increase revenue - Increased participation
		Total Changes to Revenues:	\$ 10,000.00		
<u>Expenditures:</u>					
62-40-251	Community Events Expense	\$ 30,900.00	\$ 10,000.00	\$ 40,900.00	Increase expense - Increased participation
		Total Changes to Expenditures:	\$ 10,000.00		
CS - Museum Fund					
<u>Revenues:</u>					
63-33-200	Other Donations	\$ 3,000.00	\$ 1,300.00	\$ 4,300.00	Increase revenue - Additional night for Spooky Night @ Museum Increase revenue - Employee wages for additional events
63-39-300	Contribution from Fund Balance	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00	
		Total Changes to Revenues:	\$ 3,300.00		
<u>Expenditures:</u>					
63-40-120	Salaries & Wages (Part-time)	\$ 13,310.00	\$ 3,000.00	\$ 16,310.00	Increase expense - Employee hours for additional events Increase expense - Supplies for additional events
63-40-300	Bldg & Grounds Maintenance	\$ 500.00	\$ 300.00	\$ 800.00	
		Total Changes to Expenditures:	\$ 3,300.00		
CS - Royalty Fund					
<u>Revenues:</u>					
64-38-800	Queen Fundraising Revenue	\$ 2,400.00	\$ 300.00	\$ 2,700.00	Increase revenue - Raised more funds Increase revenue - Received more donations Increase revenue - Sold more tickets to pageant Increase revenue - use of fund balance to cover expenses
64-38-900	Donations	\$ 100.00	\$ 250.00	\$ 350.00	
64-38-950	Pageant Ticket Sales	\$ 1,500.00	\$ 1,300.00	\$ 2,800.00	
64-39-200	Contribution from Fund Balance	\$ 13,000.00	\$ 2,000.00	\$ 15,000.00	
		Total Changes to Revenues:	\$ 3,850.00		
<u>Expenditures:</u>					
64-40-300	Miss Santaquin Scholarships	\$ 7,300.00	\$ 1,900.00	\$ 9,200.00	Increase expense - Paid some scholarships from last FY Increase expense - Supplies for additional events offered by Miss Santaquin Increase expense - bought more product to sell
64-40-500	Other	\$ 800.00	\$ 950.00	\$ 1,750.00	
64-40-600	Queen Fundraising Expense	\$ 900.00	\$ 1,000.00	\$ 1,900.00	
		Total Changes to Expenditures:	\$ 3,850.00		

Santaquin City
Fiscal Year 2023-2024 - Budget Amendment (4)
June 28, 2024

Budget Changes by Fund:		Prior Budget	Amendment (4) (change)	Final Budget	
CS - Administration					
Revenues:					
67-34-175	Misc Revenue	\$ 15,150.00	\$ 1,050.00	\$ 16,200.00	Increase revenue - Hosted membership function; reimbursed by Assoc.
67-39-100	Transfer from General Fund	\$ 200,000.00	\$ 7,300.00	\$ 207,300.00	Increase revenue - Transfer additional fund earned from surplus of items from old Senior Center
67-39-300	Contribution from Fund Balance	\$ -	\$ 3,000.00	\$ 3,000.00	Increase revenue - Use of Fund Balance to cover expenses
Total Changes to Revenues:			\$ 11,350.00		
Expenditures:					
67-40-230	Education, Training & Travel	\$ 8,150.00	\$ 2,550.00	\$ 10,700.00	Increase expense - Additional staff attended URPA annual conference
67-40-310	Professional & Technical	\$ 480.00	\$ 1,500.00	\$ 1,980.00	Increase expense - Texting service contract
67-40-740	Capital Vehicles & Equipment	\$ 6,500.00	\$ 7,300.00	\$ 13,800.00	Increase expense - To purchase item with funds earned from surplus property sale as approved by CC on 4/30/2024
Total Changes to Expenditures:			\$ 11,350.00		
CS - Classes					
Revenues:					
68-34-725	Youth Enrichment	\$ 16,280.00	\$ 26,400.00	\$ 42,680.00	Increase revenue - Increased participation
68-34-730	Adult Enrichment	\$ 2,706.00	\$ 1,000.00	\$ 3,706.00	Increase revenue - Increased participation
68-34-800	Aerobics	\$ 15,500.00	\$ 6,400.00	\$ 21,900.00	Increase revenue - Increased participation
68-34-807	Tumbling/Gymnastics	\$ 75,500.00	\$ 7,300.00	\$ 82,800.00	Increase revenue - Increased participation
68-34-809	Martial Arts	\$ 53,000.00	\$ 10,800.00	\$ 63,800.00	Increase revenue - Increased participation
Total Changes to Revenues:			\$ 51,900.00		
Expenditures:					
68-40-120	Salaries & Wages (Part Time)	\$ 141,920.00	\$ 30,500.00	\$ 172,420.00	Increase expense - Increased participation
68-40-725	Youth Enrichment	\$ 9,567.00	\$ 17,000.00	\$ 26,567.00	Increase expense - Increased participation
68-40-730	Adult Enrichment	\$ 1,210.00	\$ 1,500.00	\$ 2,710.00	Increase expense - Increased participation
68-40-809	Martial Arts	\$ 500.00	\$ 1,800.00	\$ 2,300.00	Increase expense - Increased participation
68-40-850	Capital Vehicles & Equipment	\$ 1,500.00	\$ 1,100.00	\$ 2,600.00	Increase expense - Increase cost of supplies to get established @ city hall
Total Changes to Expenditures:			\$ 51,900.00		
CS - Senior Citizens					
Revenues:					
75-34-200	Eldred Fund Revenue	\$ 1,600.00	\$ 400.00	\$ 2,000.00	Increase revenue - Received additional funding
75-34-300	Meals	\$ 9,600.00	\$ 2,950.00	\$ 12,550.00	Increase revenue - Increased programming/Tues & Thurs lunches
75-34-400	Mountainland Association of Governments	\$ 7,850.00	\$ 4,700.00	\$ 12,550.00	Increase revenue - Increased programming/funding from MAG
75-34-500	Classes	\$ -	\$ 240.00	\$ 240.00	Increase revenue - Increased participation
75-34-510	Events	\$ 500.00	\$ 1,100.00	\$ 1,600.00	Increase revenue - Increased participation
75-39-990	Contribution from Fund Balance	\$ 13,068.00	\$ 5,000.00	\$ 18,068.00	Increase revenue - Use of Fund Balance to cover expenses
Total Changes to Revenues:			\$ 14,390.00		
Expenditures:					
75-40-120	Salaries & Wages (Part-Time)	\$ 39,744.00	\$ 7,000.00	\$ 46,744.00	Increase expense - Increased programming/Tues & Thurs lunches
75-40-240	Supplies	\$ 1,500.00	\$ 1,000.00	\$ 2,500.00	Increase expense - Additional programs offered
75-40-310	Events	\$ 500.00	\$ 1,500.00	\$ 2,000.00	Increase expense - Increased participation
75-40-480	Food	\$ 15,000.00	\$ 3,090.00	\$ 18,090.00	Increase expense - Increased programming/Tues & Thurs lunches
75-40-482	Eldred Fund Expenses	\$ 7,876.00	\$ 1,800.00	\$ 9,676.00	Increase expense - Eldred Funds used to purchase new kitchen equipment
Total Changes to Expenditures:			\$ 14,390.00		
Fire Protection					
Revenues:					
76-39-100	Transfer From General Fund	\$ 754,300.00	\$ 18,550.00	\$ 772,850.00	Increase revenue - Flood mitigation expense
76-39-990	Contribution from Fund Balance	\$ 52,000.00	\$ 30,000.00	\$ 82,000.00	Increase revenue - Contribution from Fund Balance - Over on PT wages
Total Changes to Revenues:			\$ 48,550.00		
Expenditures:					
76-57-120	Part-time Salaries & Wages	\$ 610,593.00	\$ 30,000.00	\$ 640,593.00	Increase expense - Over on PT wages
76-57-244	Uniforms	\$ 9,000.00	\$ 1,700.00	\$ 10,700.00	Increase expense - New dress uniforms for dept/funerals
76-57-246-001	Emergency Management - Flood Mitigation	\$ 5,000.00	\$ 8,550.00	\$ 13,550.00	Increase expense - Flood mitigation efforts
76-57-250	Fire - Equipment Maintenance	\$ 20,000.00	\$ 4,300.00	\$ 24,300.00	Increase expense - Unanticipated Fire vehicle maintenance
76-57-252	EMS - Equipment Maintenance	\$ 16,000.00	\$ 4,000.00	\$ 20,000.00	Increase expense - Unanticipated EMS vehicle maintenance
Total Changes to Expenditures:			\$ 48,550.00		

Santaquin City

Fiscal Year 2023-2024 - Budget Amendment (4)

June 28, 2024

Transfers

General Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>	<u>Amount</u>
10-90-510	Transfer to CS - Administration	\$ 7,300.00
10-90-550	Transfer to Capital Computer & Technology	\$ 75,000.00
10-90-600	Transfer to Capital Projects	\$ 200,000.00
10-90-700	Transfer to Capital Vehicles & Equipment	\$ 70,000.00
10-90-860	Transfer to Fire Department	\$ 18,550.00
10-90-871	Transfer to Roads Capital Projects	\$ 350,000.00

Other Fund Transfers:

<u>Acct No</u>	<u>Acct Description</u>
67-39-100	Transfer from General Fund
43-39-100	Transfer from General Fund
41-39-100	Transfer from General Fund
42-39-100	Transfer from General Fund
76-39-100	Transfer from General Fund
45-39-100	Transfer from General Fund

<u>Fund</u>	<u>Amount</u>
CS - Administration	\$ 7,300.00
Computer Technology Capital Fund	\$ 70,000.00
Capital Projects	\$ 200,000.00
Capital Vehicle & Equipment	\$ 70,000.00
Fire Department	\$ 18,550.00
Roads - Capital Project Fund	\$ 350,000.00

Other Fund Transfers:

54-39-100	Transfer from PI Impact Fee	\$ (400,000.00)
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Other Fund Transfers:

60-40-910	Transfer to Pressurized Irrigation Fund
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PI - Enterprise Fund	\$ (400,000.00)
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