

FISCAL YEAR 2020 - 2021

ADOPTED OPERATING  
BUDGET



EAGLE  
MOUNTAIN

- ▶ PLANS & OUTLOOKS
- ▶ FUND INFORMATION
- ▶ REVENUE & EXPENDITURES
- ▶ DEPARTMENT SUMMARIES
- ▶ CAPITAL PROJECTS
- ▶ DEBT SUMMARIES
- ▶ CITIZEN SURVEY

SEE TABLE OF CONTENTS FOR FULL  
LIST OF CONTENTS



PHOTO BY EAGLE MOUNTAIN RESIDENT TIFFANY PELTON

# FISCAL YEAR 2021 BUDGET

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# GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Eagle Mountain City, Utah for its Annual Budget for the fiscal year beginning July 1, 2019. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as 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 intend to submit it to the GFOA to determine eligibility for another award.



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**EAGLE**  
**MOUNTAIN**



# I. INTRODUCTION

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# READER'S GUIDE

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Welcome to Eagle Mountain's FY 2020-2021 budget book. The budget book is intended as a transparent resource for our community. The budget book includes five sections: Introduction and Overview, Financial Structure, Policy and Process, Financial Summaries, Department and Fund Details, and the Appendix. The outline of the budget can be found below.

## **Introduction and Overview (pgs 7-43)**

- Reader's Guide
  - Brief Descriptions of the City and City Staff
- Guiding Principles for the Budget
  - City Strategic Plan
- Major Changes

## **Financial Structure, Policy, and Process (pgs 45-59)**

- Fund Descriptions
- Budget Creation
- Financial Policies

## **Financial Summaries (pgs 61-77)**

- Overview of Total Revenues and Expenditures
- Detailed Financial Summaries

## **Department and Fund Details (pgs 79-273)**

- Description and Financial Summary for Each Department or Fund
- Detailed Line Item Budgets for each Department or Fund

## **Appendix (pgs 275-324)**

- Resident Survey Results and Statistics
- Informational Studies
- Full-time Equivalency Studies
- Budget Amendments
- Park Amenities
- Acronym List and Glossary

The length of the budget often discourages readers; however, the budget is organized to maximize accessibility. For ease in navigating the budget, please refer to the *Table of Contents* or *Quick Reference Guide*.



# QUICK REFERENCE

The quick reference guide is organized alphabetically by topic and will direct you to different sections according to the type of information you are seeking.

Information	Section (Page #)
Acronyms	Appendix (308)
Basis of Budgeting	Financial Structure, Policy, & Process (51)
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Strategic Planning	Priorities and Strategies (29)
Vision, Mission, & Objectives	Introduction (12)

# READER'S GUIDE

## Spreadsheet Guide

The budget contains many spreadsheets which may be difficult to interpret at first glance. This guide will help you interpret the spreadsheets and find the information you are looking for. The spreadsheets consist of two main parts: a summary sheet and a detailed sheet.

## Summary Spreadsheet

The summary provides a quick overview of the department or fund. Key elements are circled below.

Fund Name		Department Name		Last Year's Approved Budget		Projections for the last fiscal year's totals	
Fund 10- General Sub 11- Executive Department 41310- Executive Summary							
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
Personnel Services	481,322	580,383	568,443	574,770	564,187	585,651	
Materials, Supplies & Services	9,193	7,401	17,938	9,180	34,000	52,100	
Capital Outlay	-	-	-	-	-	-	
Interfund Transactions	24,871	19,099	30,285	25,581	25,581	26,435	
<b>Expenditure Total:</b>	<b>515,385</b>	<b>606,883</b>	<b>616,666</b>	<b>609,531</b>	<b>623,768</b>	<b>664,187</b>	
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
General Taxes & Revenues	515,385	606,883	616,666	609,531	623,768	664,187	
<b>Revenue Total:</b>	<b>515,385</b>	<b>606,883</b>	<b>616,666</b>	<b>609,531</b>	<b>623,768</b>	<b>664,187</b>	
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
Elected	1	1	1	1	1	1	
Appointed	1	1	1	1	1	1	
Full-time	2.35	2.75	2.75	2.75	2.75	2.75	
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66	
<b>FTE Total:</b>	<b>5.01</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>	
							<b>Current Year's Budget</b>

The above budget example is from the Executive Department in the General Fund in FY 2020. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies, and services; capital outlay; and interfund transactions. Personnel services are the costs for salaries, benefits, etc. related to employees. Interfund transactions are the movement of money between funds. For example, the Executive Department will transfer money to the Fleet Fund for the maintenance and use of city vehicles. Capital outlay is money spent on long-term equipment or infrastructure such as vehicles and computers. Materials, supplies, and services is the catch-all where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each fund.



## Detailed Spreadsheet

The detailed spreadsheet provides all the detail not found in the summary spreadsheet. The spreadsheet below provides detail for the four expense categories found in the summary section. It also contains all the line item expenses for the department's budget. All expenses must be placed within one of these line items. Totals can be found in the bottom gold bar at the end of each section.

Same four expense categories found in the summary section

Fund 10- General Sub 11- Executive Department 41310- Executive Detail						
<b>Personnel Services</b>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries - FT	329,255	375,773	391,388	374,530	401,174	383,116
1111 Annual Leave Payout						
1112 Salaries - PT	13,395	12,911	24,286	20,592	14,136	20,592
1211 Overtime	499	263	256	2,000	2,353	2,000
1212 Wellness Benefit						
1242 Car Allowance	5,786	6,018	6,018	6,000	6,000	6,000
1300 Employee Benefits	18,019	50,117	23,762	23,228	25,691	23,760
1311 Bonus						
1511 FICA	3,950	3,911	1,932	1,277	914	1,277
1512 Medicare	5,204	5,810	6,015	5,729	6,008	5,854
1521 Retirement	49,456	51,889	36,470	69,176	33,951	70,762
1531 State Insurance Fund						
1541 Health Insurance	49,940	66,195	70,562	63,470	67,141	63,470
1545 Dental Insurance	3,752	5,282	5,391	5,710	4,775	5,710
1548 Vision Insurance	676	852	869	799	733	799
1551 Cafeteria Plan	585					
1561 Long Term Disability	805	1,362	1,498	2,260	1,311	2,312
<b>Total:</b>	<b>481,322</b>	<b>580,383</b>	<b>568,443</b>	<b>574,770</b>	<b>564,187</b>	<b>585,652</b>
<b>Materials, Supplies, Services</b>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (ULCT, MAG, ICMA, UCMA)	3,778	1,744	12,963	180	25,000	40,550
2211 Public Notices						
2321 Travel & Training	4,956	5,072	4,824	8,500	8,500	11,050
2369 Meetings	59	452	148	500	500	500
2411 Office Expenses & Supplies		23				
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies	400	109	3			
5003 Special Projects						
<b>Total:</b>	<b>9,193</b>	<b>7,401</b>	<b>17,938</b>	<b>9,180</b>	<b>34,000</b>	<b>52,100</b>
<b>Capital Outlay</b>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund	24,871	19,099	30,285	25,581	25,581	26,435
<b>Total:</b>	<b>24,871</b>	<b>19,099</b>	<b>30,285</b>	<b>25,581</b>	<b>25,581</b>	<b>26,435</b>

Missing lines are common. These are line items not being used this year.

# VISION, MISSION, & OBJECTIVES

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## VISION

**Eagle Mountain City is committed to being Utah's most dynamic and desirable City.**

## MISSION

**The mission of Eagle Mountain City is to provide quality services, facilities, and opportunities that create, sustain, and enhance a safe, livable, and dynamic community for its Residents, businesses, and visitors.**

## CITY OBJECTIVES

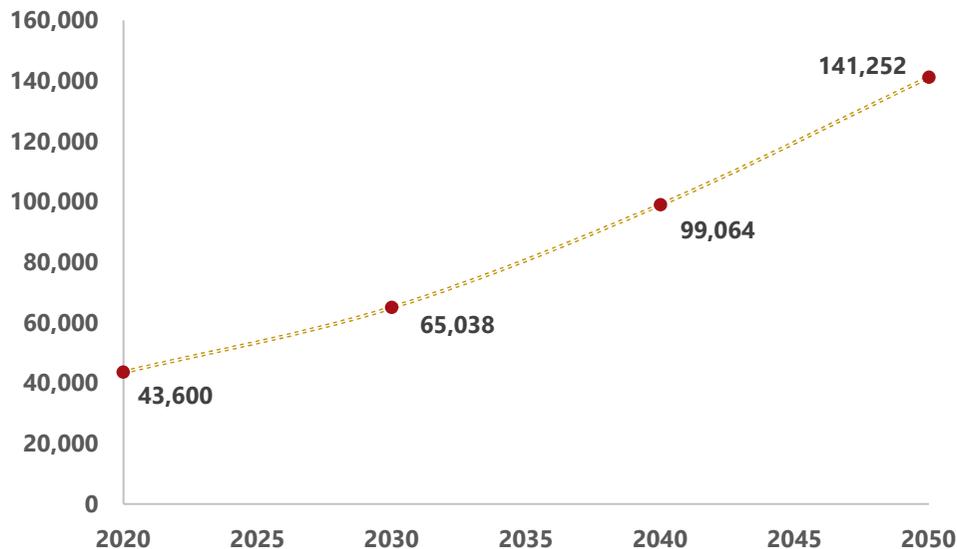
- 1. Provide Quality Services**
- 2. Improve Customer Service & Public Image**
- 3. Provide Transparency & Accountability for City Funds**
- 4. Promote Economic Development**
- 5. Foster Community Involvement**
- 6. Prioritize Safety for City Employees**

# CITY PROFILE

Eagle Mountain is a thriving, master-planned community with an estimated 43,600 residents and over 11,000 households. The City is conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

## History

Eagle Mountain incorporated in 1996 with a population of 250 residents. The town held its first elections in 1997, opened its first fire station in 1998, and dedicated a twelve square-foot area in that fire station as a library in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. Eagle Mountain's expansion in 2006 made it Utah's third largest city based on land area. The year 2005 marked the opening of a new city hall and library as the population surpassed 10,000 residents. In 2006, the city issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of approximately 43,600 residents and a land area of over 32,000 acres, or just over 50 square miles. The population is projected to grow to 140,000 residents by the year 2050.



## People & Industry

As one of the fastest growing communities in Utah, Eagle Mountain is home to a population of young, educated, and industrious families. Eagle Mountain has a workforce of over 10,000. According to the 2018 U.S. Census Bureau ACS estimates, the annual median household income is \$77,900, 86.8% of housing units are owner-occupied, the median value of an owner-occupied home is \$254,600 and the median gross rent is \$1,350. Selected monthly owner costs with and without a mortgage are \$1,328 and \$433, respectively.

# CITY PROFILE

## Accessibility

Eagle Mountain sits conveniently near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The City lies within 40 miles of the Salt Lake City International Airport and connects to several access routes via Interstate 15 (I-15). State-of-the-art freeways facilitate access to nearby metropolitan areas. Public transportation to downtown Salt Lake City is available through express bus routes and Frontrunner trains provided by the Utah Transit Authority (UTA).

Two major Interstates intersect in Salt Lake City. Interstate 80 (I-80), the second largest Interstate highway in the United States, runs from the New York City metropolitan area to San Francisco. Interstate 15 (I-15), the fourth largest north-south Interstate highway in the United States, runs from San Diego to the Canadian border.

Several technical schools, colleges, and major universities exist within 40 miles of Eagle Mountain. The State of Utah prioritizes education; according to the most recent survey from the National Center for Education Statistics, Utah has an illiteracy rate of 9%, much lower than the national average of 14.7%. Eagle Mountain residents reflect these priorities, according to the 2020 Citizen Survey, 51% of citizens 18 or older have at least a 4-year degree. The City boasts several well-ranked, public and charter, K-12 schools.





## Amenities

Eagle Mountain's natural landscape supports premier trails for biking, hiking, running, and OHV use. For the adventurous, Mountain Ranch Bike Park spans 30 acres and features three jump lines, a slope-style track, a single track, a pump track, a skills area with 200 yards of wooden features, a teeter-totter, a beginner trail, and an uphill trail. The City also features a skate park and two splash pads. Eagle Mountain's wide-open spaces offer ideal freedom for population growth and infrastructure expansion. The beautiful variety of landscapes and geology are sure to capture the attention of anyone who visits and chooses to stay.

In 2020, Eagle Mountain began designs for the next phase of Cory B. Wride Memorial Park. This park currently offers amenities for a wide variety of ages and abilities, including sports courts for pickle ball, basketball, and tennis; baseball diamonds; a splash pad; zip-lines; swings and other playground equipment; two pavilions; and a large field.

Other areas in Utah offer a wonderful array of additional opportunities for those seeking an afternoon or weekend away, including ten excellent ski resorts, forty-four State Parks, seven National Monuments, six National Forests, and five National Parks.



## Infrastructure

Eagle Mountain strives for environmental consciousness and technology-driven solutions. The City is also geared for expansion, with a strong infrastructure built to support inevitable growth. The City allocated over 4,000 acre-feet of water for commercial and industrial development. Furthermore, Utah's major natural gas line (Kern River) runs directly through the city. Eagle Mountain has a city-wide fiber optic network. A Pacific Power 345 kVA power line also runs through the City. According to the U.S. Energy Administration, in May 2020, Utah residents paid an average of 10.56 cents/kwh (ranked 7th lowest in the U.S.) and commercial enterprises paid an average of 8.99 cents/kwh (ranked 10th lowest in the U.S.) for electricity.

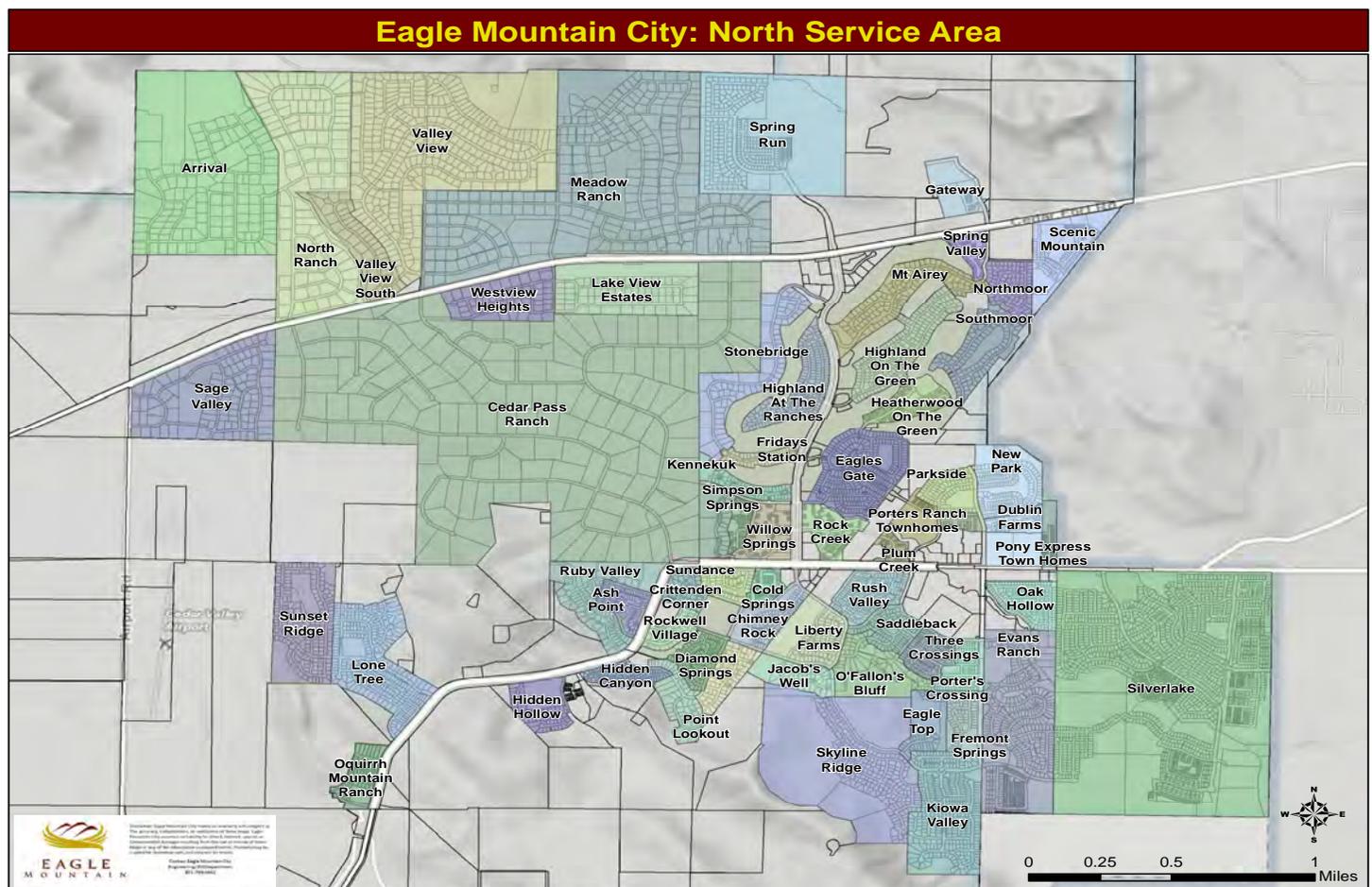
In June 2018, the City finalized a deal to bring a Facebook data center to Eagle Mountain. As part of this agreement, Facebook will invest more than \$100 million in infrastructure. This infrastructure will include a new electrical substation that will bring 1000 megawatts of new power delivery capacity to the region, which will help to support future economic development.

## Master-Planned Communities

Twenty master-planned communities exist within the City, divided into three main sections: the North, South, and West Service areas. The North Service Area (NSA) includes the following communities: Arrival, Clearview Estates, Evans Ranch, Lower Hidden Valley, Meadow Ranch, Oak Hollow, Oquirrh Mountain Ranch, Porter's Crossing Town Center, Sage Valley, Scenic Mountain, SilverLake, Spring Run, Sunset Flats, The Ranches, Upper Hidden Valley, and Valley View. The South Service Area (SSA) contains the following communities: Brandon Park Estates, Eagle Mountain Properties (EMP)/Monte Vista Ranch, and The SITLA Master Plan containing the Mid-Valley Pod (Overland development) and the Pony Express Pod. The West Service Area (WSA) contains a single planned community: White Hills/Pole Canyon. Combined, these Master Development Plans contain 52,838 total residential lots/units, of which 11,445 have been permitted, leaving 41,393 remaining lots.

### North Service Area (NSA)

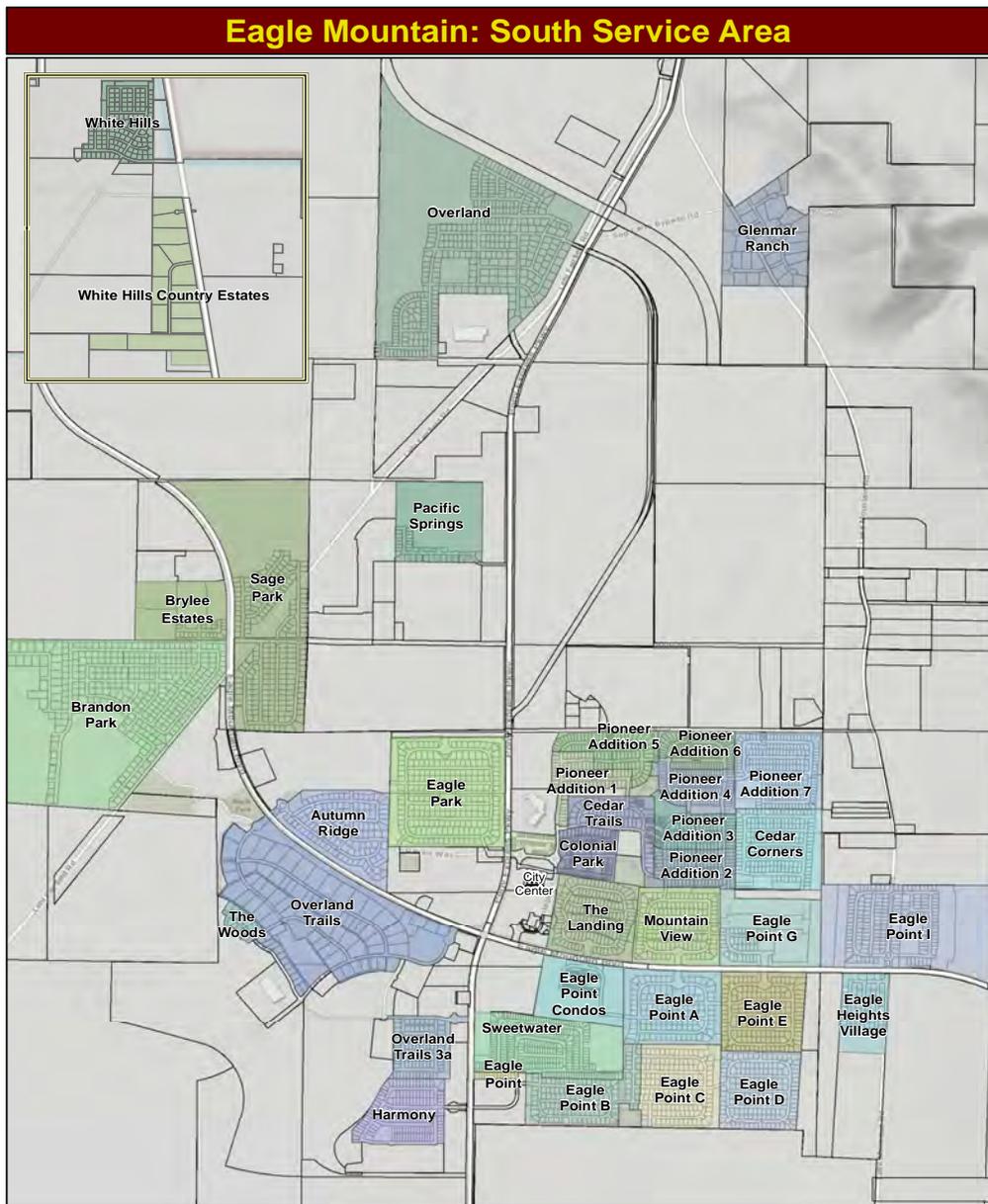
The five largest Residential Master Development Plans (MDPs) within the NSA include the following: The Ranches, Upper Hidden Valley, Silverlake, Lower Hidden Valley, and Porter's Crossing Town Center. The NSA is serviced by the Timpanogos Sewer Service District (TSSD).





## South Service Area (SSA)

The City Center is comprised of about 7,610 acres. The MDPs in the SSA include the following: Eagle Mountain Properties/Monte Vista Ranch, SITLA (Mid-Valley), Brandon Park Estates, and SITLA (Pony Express Pod). The Overland development within the Mid-Valley pod is the first active development within the SITLA MDP. The Brandon Park Estates MDP has had no development. The SSA is serviced by the City's wastewater treatment facility.

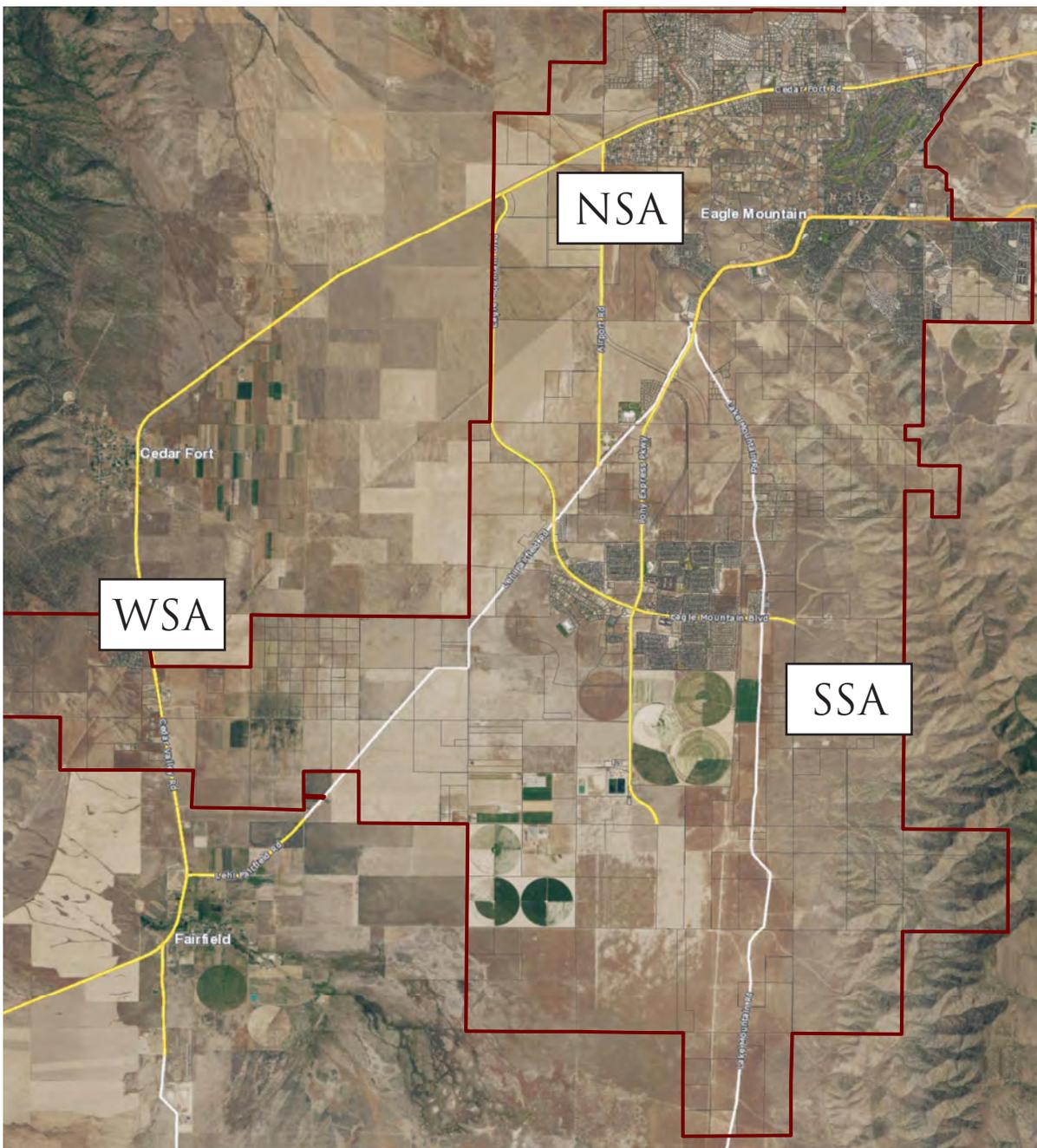


# CITY PROFILE

## West Service Area (WSA)

Eagle Mountain City has grown geographically within the last several years since the area of White Hills/Pole Canyon was annexed into the City. The Pole Canyon Master Development Plan has collectively added several new additions to Eagle Mountain, including 2,622.54 acres of land (or 4.09 square miles); 12,197 residential lots/units; commercial zones, industrial zones, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain.

## AERIAL VIEW OF CITY





## Conclusion

Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last twenty years since its incorporation. With its educated and industrious people, ease of access, variety of amenities, and robust infrastructure, Eagle Mountain is one of the most vibrant and attractive cities in the country.



Cities like Eagle Mountain—with their history, people, accessibility, amenities, and infrastructure—have helped the state of Utah to earn a

variety of accolades including the following: #1 “Top 10 Pro-Business States” (Pollina Corporate 2015), #3 “Best States For Business” (Forbes 2017), #3 “Most Competitive States for Business” (Beacon Hill Institute 2016), #3 “Best States Overall” (USNews.com 2018), and #4 “Overall Fiscal Condition” (Mercatus Center 2017). Furthermore, Utah has a “triple-A” (AAA) bond rating, and Eagle Mountain City has earned an impressive A+ bond rating in its short time as a city.



# CITY OFFICERS

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Donna Burnham  
Council Member



Melissa Clark  
Council Member



Colby Curtis  
Council Member



Carolyn Love  
Council Member



Jared Gray  
Council Member

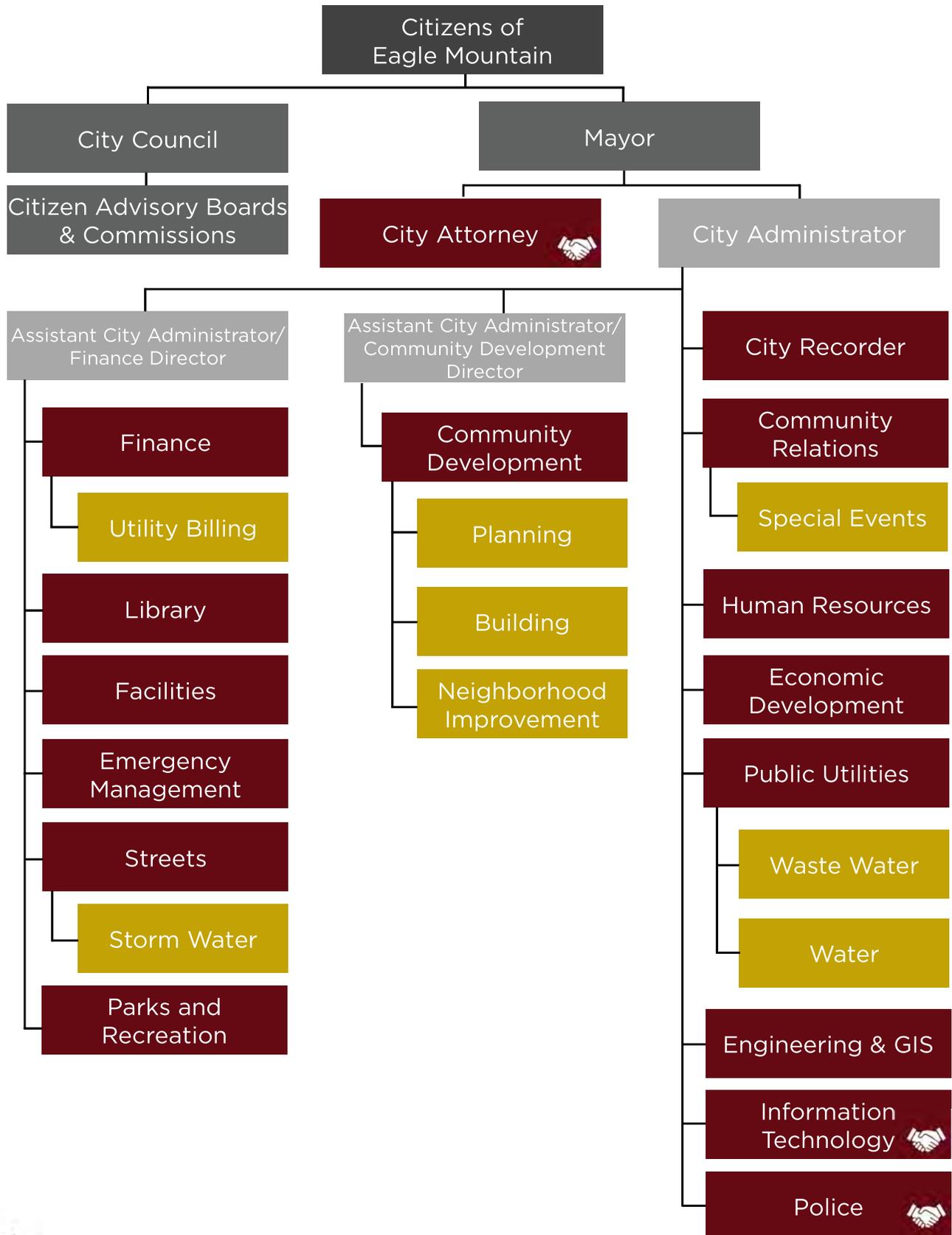


Tom Westmoreland  
Mayor



Ifo Pili  
City Administrator

# ORGANIZATIONAL CHART



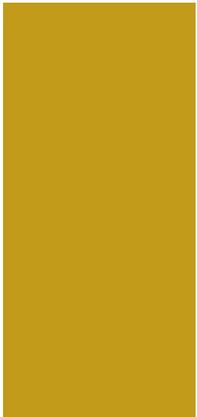
 = Contracted Services





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# BUDGET MESSAGE

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July 1, 2020

Members of the City Council, Citizens, and Personnel  
Eagle Mountain, Utah 84005

RE: FY2020-21 BUDGET MESSAGE

Dear Council Members, Citizens, and Personnel of Eagle Mountain City:

It is a pleasure to present the Fiscal Year (FY) 2021 (July 1, 2020 – June 30, 2021) Budget as a document that will be utilized to guide the inevitable growth and success of Eagle Mountain City.

The Budget is one of the most important documents the City prepares each year. In pursuit of providing an appropriate amount and variety of City services, we must also exercise fiscal restraint. This budget document is the means by which we can most efficiently communicate the way in which we strike that balance. With only a moderate investment of time, this document will allow the reader to understand the financial resources required to fund each department and function. This budget was created to ensure City resources are managed responsibly, enable the City to identify the quality services it provides residents, and allocate the funding necessary for the continued existence of services as the City grows.

With each additional FY budget, our aim is to improve fiscal policies, create a financial plan for the City's future, establish an operational guide for present use, and clearly communicate how financial resources are spent.

The Budget is a vital tool for maintaining a high standard of transparency, financial responsibility, and efficiency. In preparing the Budget, we have sought to implement the standards of the Government Finance Officers Association (GFOA) and will again submit the document for consideration of the GFOA's Distinguished Budget Award. By integrating GFOA standards into the City's budgetary process, we can benchmark our performance against other cities and continually improve our quality of service and the standard of living in Eagle Mountain.

In this budget message you will find a brief overview of the following: (1) principal issues facing the City in developing the FY 2020-2021 budget; (2) actions the City will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.



## Issues in Budget Development

As Eagle Mountain navigated the budget process for its 25th fiscal year, we experienced some challenges primarily associated with the fast-paced growth of the City. These issues include the following:

- Increasing needs for the development of transportation infrastructure brought on by development;
- Maintaining or improving employee efficiency and service levels, while rapid development continues to stretch resources;
- Funding capital improvements, specifically to aggressively repair aging roads, improve park and open space areas, and to improve management and monitoring systems for our remaining City utility assets;
- Ensuring that financial reserves remain adequate for future needs, such as water shares and system improvements.

Each issue is related to expected (or desired) increases or decreases in growth—whether population or economic—and is sensitive to the demands of residents and private commercial needs.

## Addressing Challenges

We used several tools to address these principal challenges and avoid potential pitfalls that may otherwise result from fiscal neglect. These guiding restraints and provisions include the following:

### Limiting the Use of City Financial Reserves

Eagle Mountain City is a bedroom community with a burgeoning commercial sector. Because of limited commercial entities, property tax and sales tax revenues are somewhat limited. In order to meet the City's financial goals, the budgeting process avoids the use of any fund balance reserves, when possible, to balance the budget. Instead, those reserves are kept as intact as possible to provide for future needs.

### Providing for Economic Development

Eagle Mountain City has sought to aggressively position itself as a destination for business and commercial development in order to boost revenue streams and thereby increase the quality of life for its residents.

# BUDGET MESSAGE

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## **Planning for the Future**

To best prepare for continued growth, the City has taken a proactive approach to prevent increasing long-term operational expenses through investments in preventative maintenance. Nowhere is this more apparent than in our investments in our roads. Significant investments have also been made in updating prescriptive planning documents so that we can more accurately schedule and manage capital investments for transportation, parks, trails and other capital assets.

## **Maintaining Service Levels**

One facet of future planning involves the service levels Eagle Mountain is capable of providing. The City carefully considers and evaluates the staffing levels of each department and determines how to best allocate departmental workload. As growth continues, Eagle Mountain uses short-term historical growth figures along with short-term and intermediate-term growth projections to estimate staffing needs. We seek to meet all increased needs through the most effective means available. Both contract services and internal employment are considered in our pursuit of maintaining high-quality and cost-effective services in the face of rapid growth.

## **Goals in Budget Development**

The budget process greatly influences and affects the level of services and development the City provides. Each year, the City Council appropriates funds for the upcoming fiscal year; at the end of the budget year, all appropriations lapse and the budget process begins anew. The City's purpose is to meet the needs of Eagle Mountain residents. For this reason, the Eagle Mountain strives to maintain and improve services in an effort to improve the quality of life for residents.

In order to more comprehensively improve, Eagle Mountain City has expanded its city-wide objectives. The City-wide Strategic Plan also reflects these objectives. Objectives, goals, and performance measures for Eagle Mountain and its operating departments are developed in relation to the City's Strategic Plan. This is done to ensure a common direction, effectively link efforts and resources, and identify future goals.

## **City Objectives**

1. Promote Quality Services
2. Improve Customer Service and Public Image
3. Provide Transparency and Accountability for City Funds
4. Promote Economic Development
5. Foster Community Involvement
6. Prioritize Safety for City Employees



To fulfill these objectives, Eagle Mountain did the following for the FY 2021 Budget:

- Updated certain policies and practices in the budget document in order to provide greater transparency and clarity.
- Hired additional staff in order to maintain service levels and ensure that City infrastructure and assets are properly maintained and cared for.
- Budgeted for expected growth, while ensuring Eagle Mountain has enough available resources (i.e. employees, infrastructure, access to utility resources, etc.)
- Reported department performance measures to reflect the new objectives by requiring trackable goals and strategies when necessary.

We hope these changes enable Eagle Mountain to accomplish its stated goals and pursue both its vision and mission.

## **Conclusion**

We project our population to continue to grow rapidly. Our rapid growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the City has matured as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision-making, strong long-range planning, and strategic positioning are all strengths of our City administrators and department heads. These strengths enable Eagle Mountain to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While sales and property tax revenues are increasing, we are mindful that economic trends are not permanent and that we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our City without drastically increasing long-term expenses.

While other municipalities are experiencing slow or moderate growth, Eagle Mountain continues to experience rapid growth. While I am optimistic about our financial strength through our conservative budgeting and strong growth, the net increase in unrestricted funds from the sale of our gas and electric utilities has opened up opportunities which would have been inconceivable in years past. We are working through a model which will aid City Council in prioritizing community investments that build equity and create strategic advantages for economic development. Here too, the City will place great focus on projects which do not significantly expand government or long-term expenses.

# BUDGET MESSAGE

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## **Budget Overview**

We present a balanced budget for Fiscal Year 2020-2021 that meets the standards of all legal requirements and accepted administrative practices. The total expenditure budget for FY 2020-2021 is \$65.3 million, with \$14.9 million for General Fund expenditures. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

## **Budget Achievements**

After much consideration of revenue sources and forecasts for future revenues, I believe the budget expenditures will be funded within the scope of anticipated revenues. The budget as presented will continue to provide the highest levels of service and meet the needs of citizens and visitors of the City of Eagle Mountain while respecting current and potential fiscal constraints.

Respectfully submitted,



Mayor Tom Westmoreland

# STRATEGIC PLANNING

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## **Introduction**

In 2011, Eagle Mountain rebranded itself with a new logo and design. As part of this rebranding, the City implemented the Strategic Plan beginning with the FY 2011 budget. The plan's design provides common direction to city staff as they fulfill the Mayor and City Council's vision for Eagle Mountain City.

## **Strategic Plan Defined**

The Strategic Plan identifies the overall mission of Eagle Mountain. The plan outlines the priorities of the City, informs citizens of the City's long-term goals, and illustrates how the City responds to major issues facing the community.

## **Strategic Plan Creation**

The City's Strategic Plan was created using information from citizens via an initial survey, open forums, and input from elected officials and City administrators. The City's Strategic Plan is continually refined to ensure it is an effective long-range planning tool.

## **Strategic Objectives**

Eagle Mountain's city-wide objectives represent its long-term vision. These objectives include providing quality services, improving customer service and public image, providing transparency and accountability for city funds, promoting economic development, fostering community involvement, and prioritizing safety measures for city employees. These objectives are considered by staff and elected officials when making decisions for the City. Eagle Mountain's overall strategic plan, as well as departmental strategic plans, reflect these objectives and provide a common focus for employee efforts and resource allocation.

## **Strategic Budget**

Each municipal division is responsible for developing a "Strategic Budget,". Strategic budgets link the City's Strategic Plan and individual department strategies with the annual budget. This process helps allocate resources according to the City's objectives and vision.

# FIVE-YEAR CITY PLAN

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## Introduction

Eagle Mountain's Five-year City Plan provides revenue and expenditure projections based on the City's growth. By preparing five year projections, the city can prepare for issues related to transportation, commercial development, and overall growth.

## Methodology

Eagle Mountain provides revenue and expenditure projections for each fund to assess the financial future of the City. The five year projection trends were calculated using a fiscally conservative growth estimate of 3%. The City relies on five-year trends and anticipated changes to personnel and capital to determine future revenues and expenditures.

The following are five-year revenue and expenditure projection charts and graphs for the City's major funds. The City has experienced a fairly consistent pattern of growth which is expected to continue through the foreseeable future. To provide the most accurate projections, the City will adjust its projected figures according to changes in required services, population size, or other factors not yet anticipated.

As the largest and most complex fund, the City chose to provide specific revenue and expenditure comparison charts for the General Fund; other funds only show a simplified comparison of the revenues and expenditures. The City did not include a revenue projection chart for the Capital Improvement Fund as forecasting future needs necessitating capital projects is difficult due to the rapid growth of the City. The City included a brief explanation of high-priority capital projects at the end of the Five-year City Plan section.

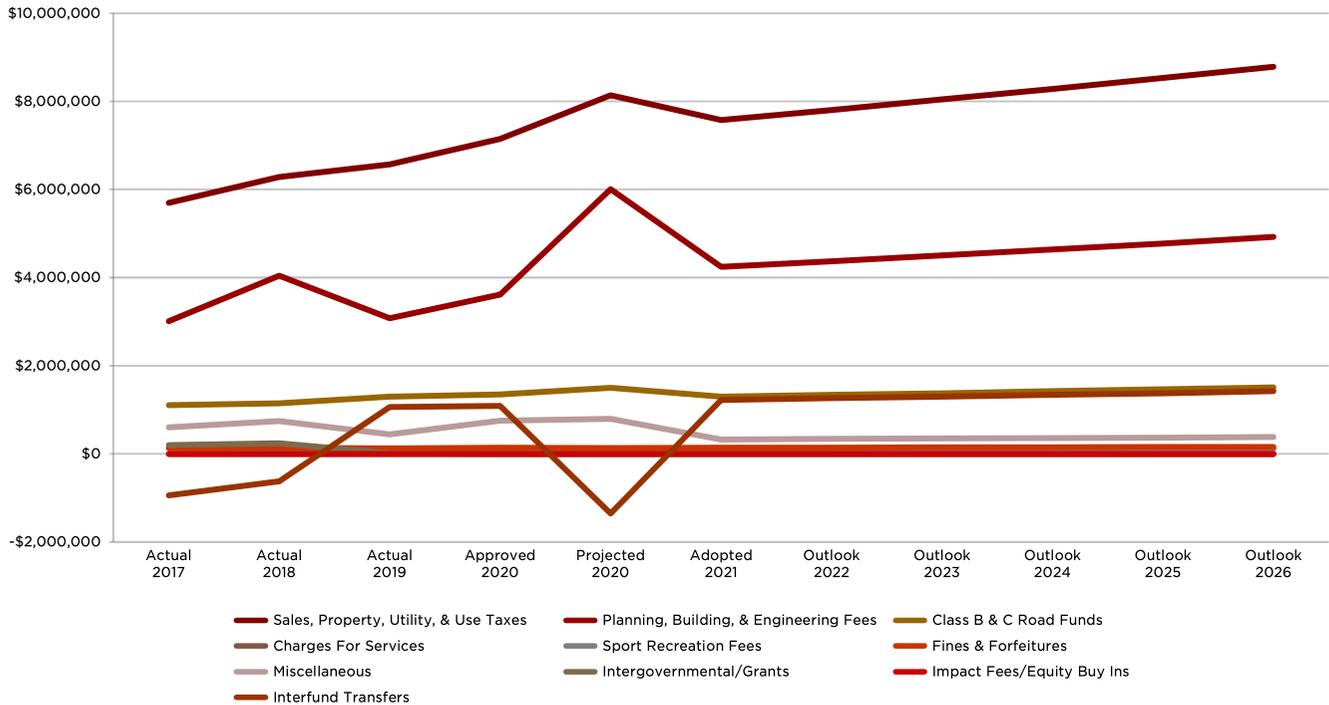
Though these projections are not concrete, they provide a broad illustration of the City's financial future which allows city officials to anticipate and prepare for future growth and its accompanying costs. These projections are not foolproof and do not account for possible economic recessions which may occur. FY 2020-2021 provides particular uncertainties given the unknown economic impact of COVID-19. However, based on the rapid growth of the past several years, the City can reasonably expect the economy to continue to expand over the next few years.



# GENERAL FUND

## GENERAL FUND REVENUE PROJECTION

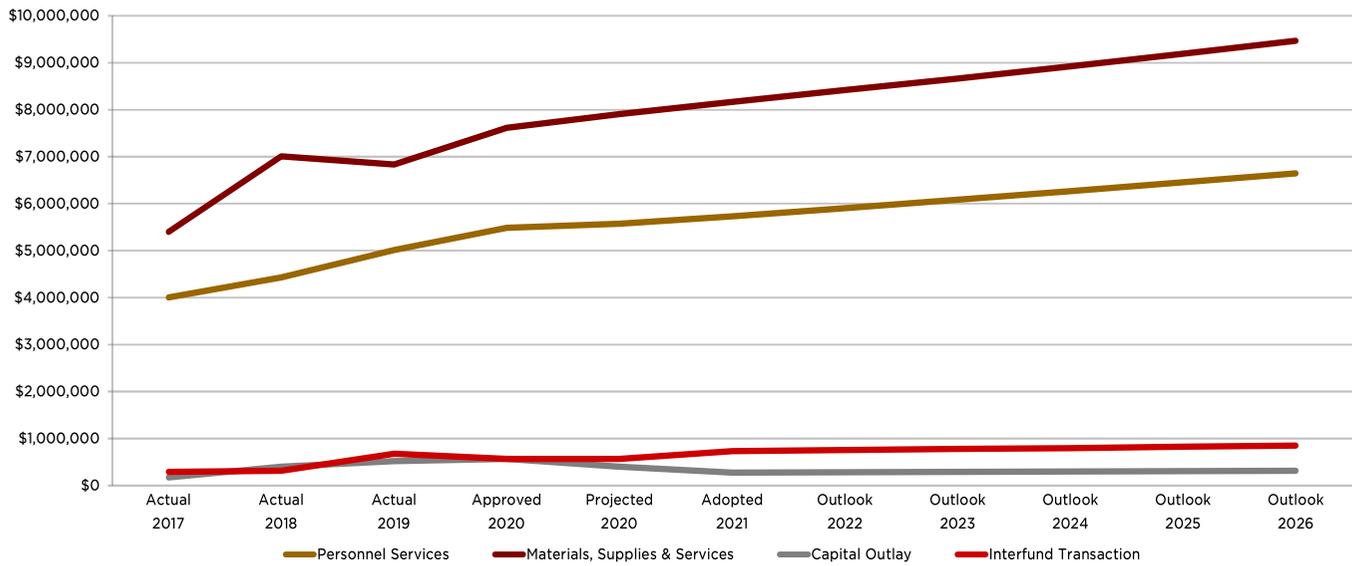
General Fund Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Sales, Property, Utility, & Use Taxes	\$ 5,694,479	\$ 6,289,512	\$ 6,570,000	\$ 7,147,000	\$ 8,137,000	\$ 7,580,000	\$ 7,807,400	\$ 8,041,622	\$ 8,282,871	\$ 8,531,357	\$ 8,787,297
Planning, Building, & Engineering Fees	\$ 3,012,330	\$ 4,046,681	\$ 3,075,550	\$ 3,612,050	\$ 6,009,875	\$ 4,244,700	\$ 4,372,041	\$ 4,503,202	\$ 4,638,298	\$ 4,777,447	\$ 4,920,771
Class B & C Road Funds	\$ 1,104,598	\$ 1,144,864	\$ 1,300,000	\$ 1,350,000	\$ 1,500,000	\$ 1,300,000	\$ 1,339,000	\$ 1,379,170	\$ 1,420,545	\$ 1,463,161	\$ 1,507,056
Charges For Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Recreation Fees	\$ 132,387	\$ 88,885	\$ 117,600	\$ 114,500	\$ 98,800	\$ 98,800	\$ 101,764	\$ 104,817	\$ 107,961	\$ 111,200	\$ 114,536
Fines & Forfeitures	\$ 129,689	\$ 136,386	\$ 124,500	\$ 135,000	\$ 133,000	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Miscellaneous	\$ 603,816	\$ 744,316	\$ 440,775	\$ 750,775	\$ 794,430	\$ 327,700	\$ 337,531	\$ 347,657	\$ 358,087	\$ 368,829	\$ 379,894
Intergovernmental/Grants	\$ 195,933	\$ 236,494	\$ 14,932	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ (942,405)	\$ (628,130)	\$ 1,061,109	\$ 1,087,629	\$ (1,352,372)	\$ 1,224,967	\$ 1,261,716	\$ 1,299,568	\$ 1,338,555	\$ 1,378,712	\$ 1,420,073
<b>Revenue Total:</b>	<b>\$ 9,930,826</b>	<b>\$ 12,059,006</b>	<b>\$ 12,704,466</b>	<b>\$ 14,196,954</b>	<b>\$ 15,320,733</b>	<b>\$ 14,911,167</b>	<b>\$ 15,358,502</b>	<b>\$ 15,819,258</b>	<b>\$ 16,293,835</b>	<b>\$ 16,782,650</b>	<b>\$ 17,286,130</b>



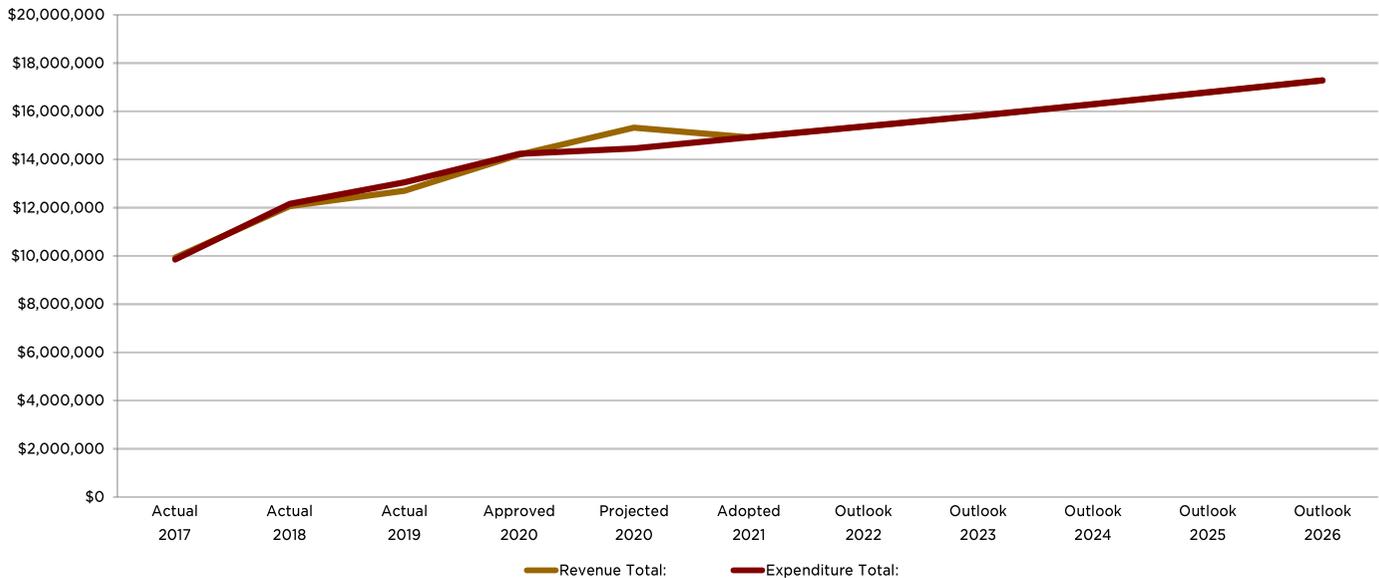
# FIVE-YEAR CITY PLAN

## GENERAL FUND EXPENDITURE PROJECTION

General Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	\$ 4,000,368	\$ 4,431,441	\$ 5,010,204	\$ 5,484,567	\$ 5,571,406	\$ 5,732,871	\$ 5,904,857.19	\$ 6,082,002.91	\$ 6,264,462.99	\$ 6,452,396.88	\$ 6,645,968.79
Materials, Supplies & Services	\$ 5,396,215	\$ 7,008,867	\$ 6,831,886	\$ 7,614,401	\$ 7,909,930	\$ 8,168,405	\$ 8,413,457.15	\$ 8,665,860.86	\$ 8,925,836.69	\$ 9,193,611.79	\$ 9,469,420.14
Capital Outlay	\$ 170,021	\$ 398,679	\$ 524,725	\$ 568,625	\$ 405,504	\$ 276,350	\$ 284,640.50	\$ 293,179.72	\$ 301,975.11	\$ 311,034.36	\$ 320,365.39
Interfund Transaction	\$ 288,668	\$ 317,070	\$ 676,950	\$ 569,718	\$ 569,718	\$ 733,541	\$ 755,547.08	\$ 778,213.49	\$ 801,559.89	\$ 825,606.69	\$ 850,374.89
<b>Expenditure Total:</b>	<b>\$ 9,855,272</b>	<b>\$ 12,156,057</b>	<b>\$ 13,043,766</b>	<b>\$ 14,237,311</b>	<b>\$ 14,456,558</b>	<b>\$ 14,911,167</b>	<b>\$ 15,358,502</b>	<b>\$ 15,819,257</b>	<b>\$ 16,293,835</b>	<b>\$ 16,782,650</b>	<b>\$ 17,286,129</b>



## GENERAL FUND REVENUE & EXPENDITURE COMPARISON





# ENTERPRISE FUND

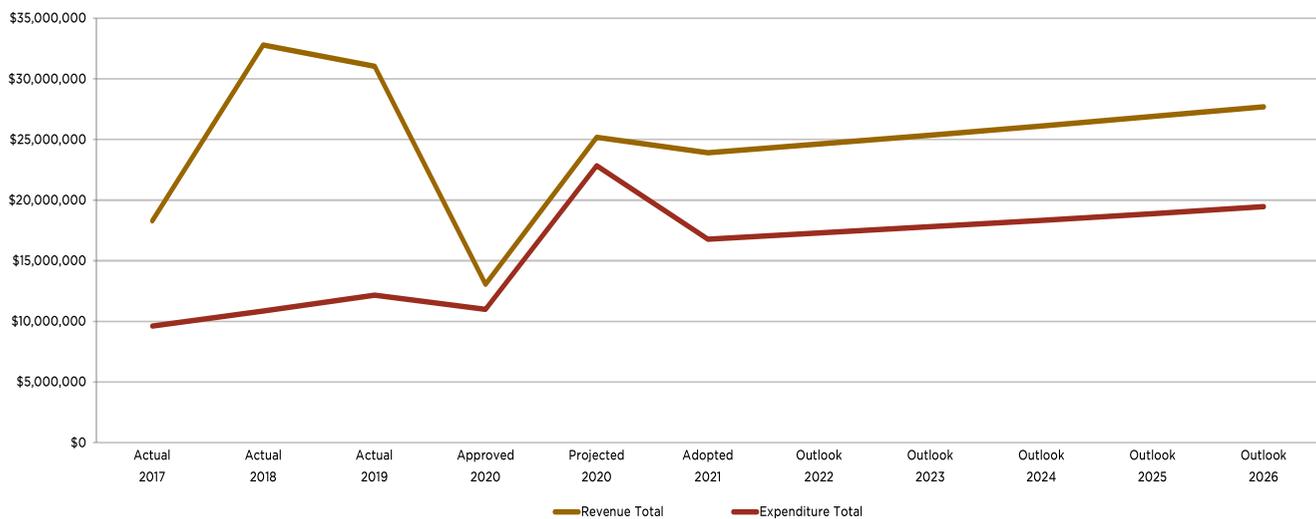
## ENTERPRISE FUND REVENUE PROJECTION

Enterprise Fund Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Charges for Services (less Gas/Electric)	\$ 8,316,604	\$ 9,293,694	\$ 10,416,300	\$ 10,785,000	\$ 11,667,318	\$ 12,350,000	\$ 12,720,500	\$ 13,102,115	\$ 13,495,178	\$ 13,900,034	\$ 14,317,035
Miscellaneous (less Gas/Electric)	\$ 7,051,944	\$ 21,448,650	\$ 19,148,049	\$ 1,251,800	\$ 12,483,875	\$ 3,555,300	\$ 3,661,959	\$ 3,771,818	\$ 3,884,972	\$ 4,001,521	\$ 4,121,567
Intergovernmental Grants (less Gas/Electric)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers (less Gas/Electric)	\$ 2,930,091	\$ 2,034,163	\$ 1,465,300	\$ 1,037,000	\$ 1,037,000	\$ 8,000,000	\$ 8,340,000	\$ 8,487,200	\$ 8,741,816	\$ 9,004,070	\$ 9,274,193
<b>Revenue Total</b>	<b>\$ 18,298,640</b>	<b>\$ 32,776,507</b>	<b>\$ 31,029,648</b>	<b>\$ 13,073,800</b>	<b>\$ 25,188,193</b>	<b>\$ 23,905,300</b>	<b>\$ 24,622,459</b>	<b>\$ 25,361,133</b>	<b>\$ 26,121,967</b>	<b>\$ 26,905,626</b>	<b>\$ 27,712,795</b>

## ENTERPRISE FUND EXPENDITURE PROJECTION

Enterprise Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services (less Gas/Electric)	\$ 1,034,098	\$ 1,158,507	\$ 1,208,870	\$ 1,394,363	\$ 1,353,665	\$ 1,469,607	\$ 1,513,695	\$ 1,559,106	\$ 1,605,880	\$ 1,654,056	\$ 1,703,678
Materials, Supplies & Services (less Gas/Electric)	\$ 6,196,726	\$ 7,325,251	\$ 8,078,207	\$ 4,540,400	\$ 4,654,227	\$ 5,341,545	\$ 5,501,791	\$ 5,666,845	\$ 5,836,850	\$ 6,011,956	\$ 6,192,315
Capital Outlay (less Gas/Electric)	\$ 55,594	\$ (48)	\$ 1,228	\$ 1,662,000	\$ 13,347,039	\$ 6,380,000	\$ 6,571,400	\$ 6,768,542	\$ 6,971,598	\$ 7,180,746	\$ 7,396,169
Debt Service (less Gas/Electric)	\$ 706,802	\$ 653,085	\$ 646,640	\$ 1,450,272	\$ 1,536,131	\$ 1,450,272	\$ 1,493,780	\$ 1,538,594	\$ 1,584,751	\$ 1,632,294	\$ 1,681,263
Interfund Transaction (less Gas/Electric)	\$ 1,625,588	\$ 1,704,677	\$ 2,234,500	\$ 1,960,251	\$ 1,957,119	\$ 2,138,779	\$ 2,202,942	\$ 2,269,030	\$ 2,337,101	\$ 2,407,214	\$ 2,479,431
<b>Expenditure Total</b>	<b>\$ 9,618,807</b>	<b>\$ 10,841,473</b>	<b>\$ 12,169,446</b>	<b>\$ 11,007,286</b>	<b>\$ 22,848,182</b>	<b>\$ 16,789,203</b>	<b>\$ 17,283,609</b>	<b>\$ 17,802,117</b>	<b>\$ 18,336,181</b>	<b>\$ 18,886,266</b>	<b>\$ 19,452,854</b>

## ENTERPRISE FUND REVENUE & EXPENDITURE COMPARISON



# FIVE-YEAR CITY PLAN

## INTERNAL SERVICE FUND

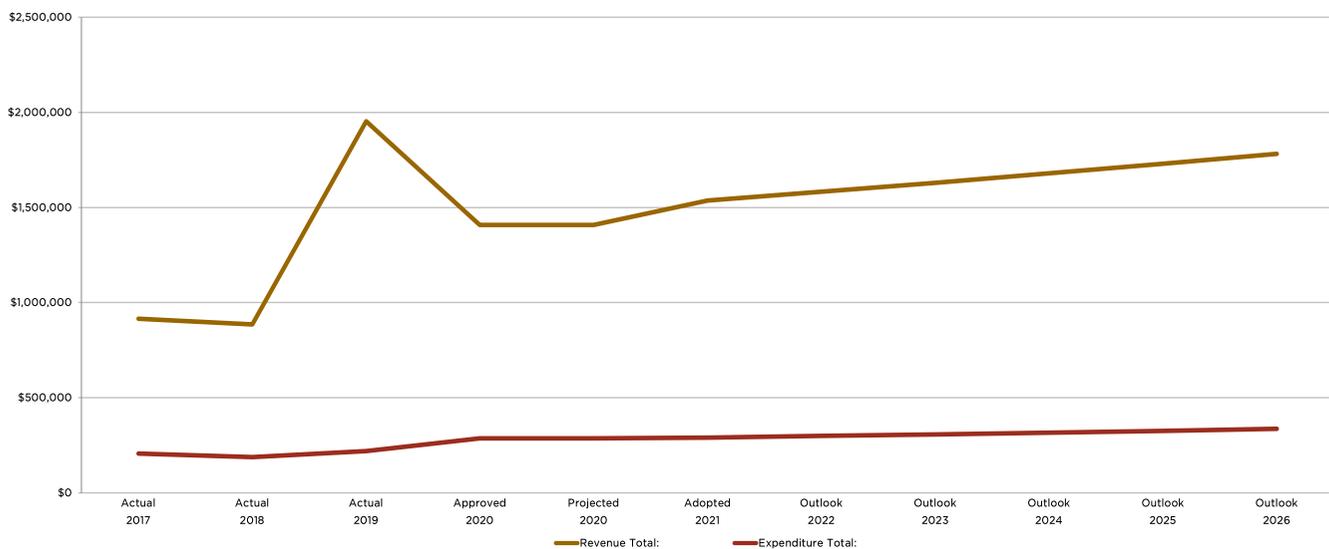
### INTERNAL SERVICE FUND REVENUE PROJECTION

Internal Service Fund Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Miscellaneous	\$ 49,686	\$ 54,719	\$ 39,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 865,867	\$ 830,104	\$ 1,912,888	\$ 1,408,432	\$ 1,408,433	\$ 1,536,570	\$ 1,582,667	\$ 1,630,147	\$ 1,679,051	\$ 1,729,423	\$ 1,781,306
<b>Revenue Total:</b>	<b>\$ 915,553</b>	<b>\$ 884,823</b>	<b>\$ 1,952,542</b>	<b>\$ 1,408,432</b>	<b>\$ 1,408,433</b>	<b>\$ 1,536,570</b>	<b>\$ 1,582,667</b>	<b>\$ 1,630,147</b>	<b>\$ 1,679,051</b>	<b>\$ 1,729,423</b>	<b>\$ 1,781,306</b>

### INTERNAL SERVICE FUND EXPENDITURE PROJECTION

Internal Service Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	\$ 145,246	\$ 131,386	\$ 144,825	\$ 194,777	\$ 190,698	\$ 203,870	\$ 209,986	\$ 216,286	\$ 222,774	\$ 229,457	\$ 236,341
Materials, Supplies & Services	\$ 61,825	\$ 56,771	\$ 73,911	\$ 91,246	\$ 95,050	\$ 85,600	\$ 88,168	\$ 90,813	\$ 93,537	\$ 96,344	\$ 99,234
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditure Total:</b>	<b>\$ 207,071</b>	<b>\$ 188,157</b>	<b>\$ 218,736</b>	<b>\$ 286,023</b>	<b>\$ 285,748</b>	<b>\$ 289,470</b>	<b>\$ 298,154</b>	<b>\$ 307,099</b>	<b>\$ 316,312</b>	<b>\$ 325,801</b>	<b>\$ 335,575</b>

### INTERNAL SERVICE FUND REVENUE & EXPENDITURE COMPARISON





# SPECIAL REVENUE FUND

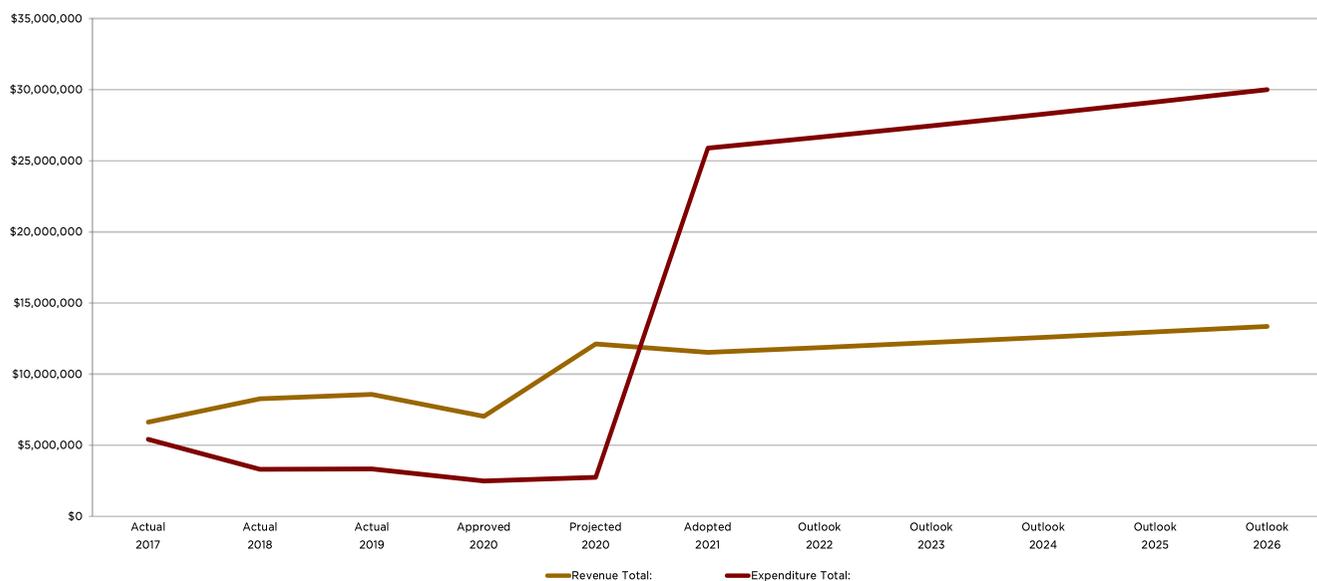
## SPECIAL REVENUE FUND REVENUE PROJECTION

Special Revenue Fund Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Charges for Services	\$ 100,376	\$ 30,970	\$ 19,600	\$ 22,000	\$ 38,743	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
Miscellaneous	\$ 6,957	\$ 150,191	\$ 339,010	\$ 268,033	\$ 313,964	\$ 6,030,456	\$ 6,211,370	\$ 6,397,711	\$ 6,589,642	\$ 6,787,331	\$ 6,990,951
Intergovernmental/Grants	\$ -	\$ 14,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ 6,407,752	\$ 7,932,235	\$ 8,202,440	\$ 6,736,225	\$ 11,776,142	\$ 5,456,000	\$ 5,619,680	\$ 5,788,270	\$ 5,961,919	\$ 6,140,776	\$ 6,324,999
Interfund Transfers	\$ 107,000	\$ 133,654	\$ 12,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue Total:</b>	<b>\$ 6,622,085</b>	<b>\$ 8,261,480</b>	<b>\$ 8,573,783</b>	<b>\$ 7,026,258</b>	<b>\$ 12,128,849</b>	<b>\$ 11,516,456</b>	<b>\$ 11,861,950</b>	<b>\$ 12,217,808</b>	<b>\$ 12,584,342</b>	<b>\$ 12,961,873</b>	<b>\$ 13,350,729</b>

## SPECIAL REVENUE FUND EXPENDITURE PROJECTION

Special Revenue Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Personnel Services	\$ 100,997	\$ 3,551	\$ 54,766	\$ 10,063	\$ 27,448	\$ 47,764	\$ 49,196	\$ 50,672	\$ 52,192	\$ 53,758	\$ 55,371
Materials, Supplies & Services	\$ 76,810	\$ 4,243	\$ 12,957	\$ 11,650	\$ 33,248	\$ 594,491	\$ 612,326	\$ 630,696	\$ 649,616	\$ 669,105	\$ 689,178
Interfund Transaction	\$ 4,141,023	\$ 2,680,491	\$ 1,716,442	\$ 1,633,311	\$ 1,676,142	\$ 10,789,223	\$ 11,112,899	\$ 11,446,286	\$ 11,789,675	\$ 12,143,365	\$ 12,507,666
Capital Outlay	\$ -	\$ 66,273	\$ -	\$ 55,000	\$ 10,758	\$ 5,196,065	\$ 5,351,947	\$ 5,512,505	\$ 5,677,881	\$ 5,848,217	\$ 6,023,663
Reimbursement Agreements	\$ 1,102,001	\$ 545,280	\$ 1,544,711	\$ 771,800	\$ 1,003,623	\$ 9,255,000	\$ 9,532,650	\$ 9,818,630	\$ 10,113,188	\$ 10,416,584	\$ 10,729,082
<b>Expenditure Total:</b>	<b>\$ 5,420,831</b>	<b>\$ 3,299,838</b>	<b>\$ 3,328,875</b>	<b>\$ 2,481,824</b>	<b>\$ 2,751,220</b>	<b>\$ 25,882,542</b>	<b>\$ 26,659,018</b>	<b>\$ 27,458,789</b>	<b>\$ 28,282,552</b>	<b>\$ 29,131,029</b>	<b>\$ 30,004,960</b>

## SPECIAL REVENUE FUND REVENUE & EXPENDITURE COMPARISON



# FIVE-YEAR CITY PLAN

## DEBT SERVICE FUND

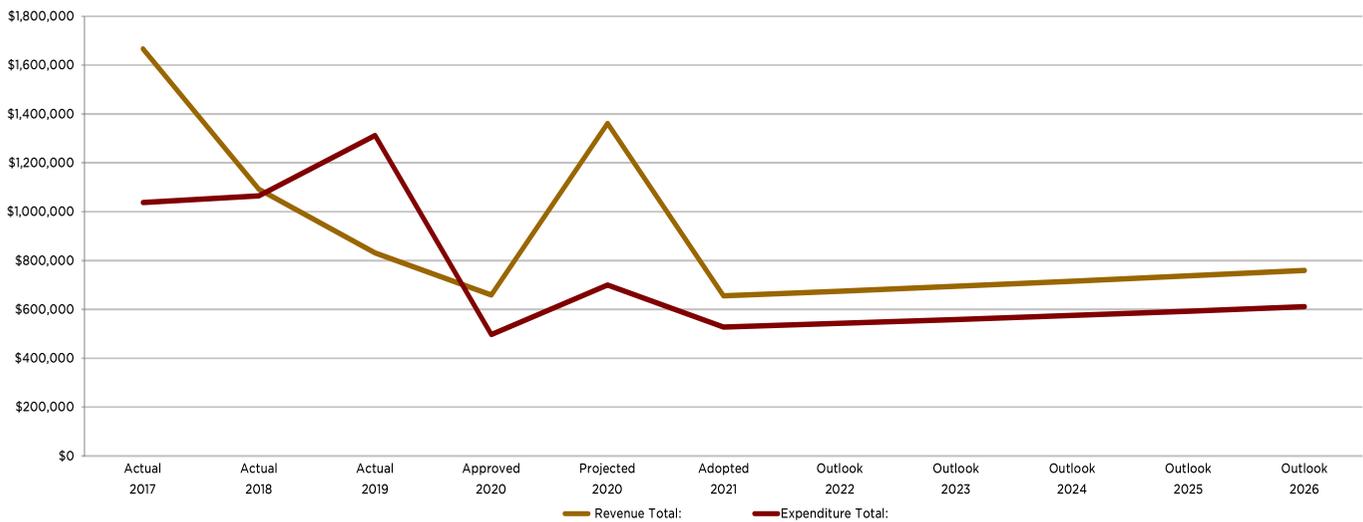
### DEBT SERVICE FUND REVENUE PROJECTION

Debt Service Fund Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Miscellaneous	\$ 7,546	\$ 11,307	\$ 22,602	\$ 8,010	\$ 9,786	\$ 5,000	\$ 5,150.00	\$ 5,305	\$ 5,464	\$ 5,628	\$ 5,796
Impact Fees/Equity Buy Ins	\$ 1,352,500	\$ 822,809	\$ 583,335	\$ 450,000	\$ 1,231,344	\$ 550,000	\$ 566,500	\$ 583,495	\$ 601,000	\$ 619,030	\$ 637,601
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	\$ 307,641	\$ 258,551	\$ 225,728	\$ 200,000	\$ 119,931	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	\$ 115,927
<b>Revenue Total:</b>	<b>\$ 1,667,687</b>	<b>\$ 1,092,667</b>	<b>\$ 831,665</b>	<b>\$ 658,010</b>	<b>\$ 1,361,061</b>	<b>\$ 655,000</b>	<b>\$ 674,650</b>	<b>\$ 694,890</b>	<b>\$ 715,736</b>	<b>\$ 737,208</b>	<b>\$ 759,325</b>

### DEBT SERVICE FUND EXPENDITURE PROJECTION

Debt Service Fund Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook
Materials, Supplies & Services	\$ 3,222	\$ 6,138	\$ 1,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transaction	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,004,570	\$ 1,058,013	\$ 1,310,592	\$ 497,082	\$ 699,353	\$ 526,750	\$ 542,553	\$ 558,829	\$ 575,594	\$ 592,862	\$ 610,648
<b>Expenditure Total:</b>	<b>\$ 1,037,792</b>	<b>\$ 1,064,151</b>	<b>\$ 1,312,248</b>	<b>\$ 497,082</b>	<b>\$ 699,353</b>	<b>\$ 526,750</b>	<b>\$ 542,553</b>	<b>\$ 558,829</b>	<b>\$ 575,594</b>	<b>\$ 592,862</b>	<b>\$ 610,648</b>

### DEBT SERVICE FUND REVENUE & EXPENDITURE COMPARISON





## Capital Improvements

The City periodically identifies potential capital improvement projects by updating its Capital Facilities Plan (CFP) and Impact Fee Facilities Plan (IFFP). These two plans examine the City's future infrastructure needs and help the City understand the schedule and cost of these projects.

Capital improvement projects can be categorized under two different fund sources: the General Fund or Impact Fees. Individual projects fall under one or both of these fund sources. Impact fees must be spent on projects within six years.

There are a number of projects that the City has identified as high priority for the coming years, including expanding recreational facilities and adding infrastructure capacity. These projects should help to make Eagle Mountain City a safer, enjoyable, and more convenient city to live. Funding for these projects comes from a combination of grants, impact fees, and unused revenue from the City's utility sales. A list of planned projects is included later in the budget book. The City continues to make a low reliance on debt financing a high priority.

# FY 2021: MAJOR FACTORS

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## **Introduction**

The following section seeks to put the FY 2021 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

## **Economic Factors**

As the national economy changes, along with the population of Eagle Mountain, the City has seen a number of changes. These changes have been reflected in the budget in the following areas: taxes, building fees, fund balances, bond financing, insurance costs, capital projects, and recreation costs. Each area will be described below.

### **Taxes**

In this fiscal year, Eagle Mountain projects to see a decrease in sales tax revenues and slight increases in property tax revenues. The decrease in sales tax revenues is due primarily to the ongoing COVID-19 pandemic and the subsequent state analyst projections that show a contraction in discretionary spending. However, home prices climbed in fiscal year 2020 and appear to be continuing to do so despite the pandemic. Thus, with developmental growth and property values staying high, the budget proposed an increase to property tax revenues. Eagle Mountain's property tax rate decreased from 0.0825% to a historically low 0.0769%. Despite the rate reduction, due to population growth and increasing home prices, the City anticipates an increase over FY 2020's projected property tax revenue.

### **Building Fees**

The City has seen a large jump in the number of building permits issued. In FY 2020 the City issued over 1000 residential building permits – the most in one fiscal year in city history. From a macroeconomic perspective, this is a by-product of a national and state economy that has remained strong for some time. The 2021 budget shows less building related revenues than in 2020 only to be conservative when approaching development in light of the current pandemic.

### **Fund Balances**

Eagle Mountain has experienced increased revenues in recent years due to ever-improving economic conditions. As a result, the City has been able to maintain fund balances at limits allowed by state law – including the General Fund at the allowable 25%.



## **Bond Financing**

Eagle Mountain has taken advantage of low interest rates to refinance City bonds and pay lower interest rates. In FY 2018, the City refinanced one Water and Sewer bond in order to take advantage of lower rates. Staff will continue to explore refinancing to save money on lower rates.

## **Health Insurance Costs**

As is the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. The City moved to a new health insurance plan for employees in FY 2019 in order to minimize health insurance costs and maintain competitive pricing. Staying with the current provider for the next budget year resulted in a rate increase higher than the national average.

## **Capital Projects**

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities and public services, the City has been required to embark on many infrastructure improvements (capital projects) to accommodate not only the current population, but thousands more residents each year. In FY 2021, the City is focused on making significant improvements to recreation facilities and transportation connectivity.

## **Recreation Costs**

Eagle Mountain is also one of the youngest cities in Utah, with a median age of 19 years old (2017 American Community Survey 5-Year Estimate). The large number of children has placed an enormous demand upon Eagle Mountain City and its recreation partners to provide sufficient quality recreational facilities and programs. Creative solutions enable Eagle Mountain City to satisfy demands at minimal cost.

## **Political Factors**

The political climate of Eagle Mountain City and the state of Utah has been charged by a call for greater transparency and for the City to be conservative in its spending. The City has always budgeted conservatively on revenues and expenditures.

# FY 2021 MAJOR FACTORS

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## **Transparency**

The City continues to find ways to provide its citizens with the most accurate, reliable, and clear information. Eagle Mountain publishes a budget book every year to walk the public through the City's various revenue sources and expenditures.

In 2014, the City prepared its first Popular Annual Financial Report (PAFR). The PAFR is a brief summary of the City's Comprehensive Annual Financial Report (CAFR). It was intended to increase transparency and citizen awareness of the financial state of Eagle Mountain. The City has received an award from the Government Finance Officer's Association (GFOA) for the PAFR for the last six years and will be applying for this award again this year. In addition, the City has received an award from the GFOA for its CAFR report for the 11th time, the Distinguished Budget Award for the 14th time and the PAFR Award for the 6th time.

## **Fund Structure Changes**

There are no structural changes to funds for the FY 2021 budget. The Economic Development Fund was moved to the General Fund in FY 2018, so the majority of its history is still reflected within the Special Revenues Fund.

## **Administrative Factors**

### **Utility Sale**

In November 2014, the citizens of Eagle Mountain voted to sell the gas and electric utilities to Questar Gas and Rocky Mountain Power. The sale of the utilities had a drastic effect on the budget. It decreased both revenues and expenditures by over \$10 million. Almost every fund shows some impact of this major change. Currently, the City has close to \$4 million in fund balances from these utilities that the City Council has directed staff to spend on City improvements. One project that was finished two years ago, Cory Wride Memorial Park, was paid for with no debt, using money from the utility sales. The City will continue to partner with citizens and organizations to make high-value improvements within the community using these funds until they are exhausted.

### **Facebook data center**

In June 2018, Eagle Mountain finalized a deal with Facebook to bring a large data center to the City. In return for significant tax breaks, Facebook will invest more than \$100 million in infrastructure. This infrastructure will help to support future economic development and encourage more businesses to come to Eagle Mountain. This increased economic development will impact the budget in future years.

### **Tyson Foods**

Currently, Tyson Foods is constructing a large processing plant within city boundaries. These projects will have a significant impact on the City in future years including bringing an expected 800 jobs to the City and spur growth in the West Service Area.



## **Other Service Level Changes**

The City has made other changes to service levels to accommodate citizen preferences. These changes focus primarily on street and park maintenance.

### **Street and Park Maintenance**

Beginning in FY 2018, Eagle Mountain significantly increased the budget for street maintenance. Street maintenance had an increase in budget of almost \$1 million from FY 2017 to FY 2018. The City increased the street maintenance budget to handle increasing numbers of street maintenance issues such as potholes, resurfacing, road widening, etc. This focus has continued since then and will do so in FY 2021. The City continues to maintain the higher service level and is making added effort to focus on preventive maintenance to extend the life of existing roads.

The Parks Department has also hired new employees in an effort to service the growing number of parks like Cory Wride Memorial Park. New parks amenities will come in FY 2021.

# MAJOR BUDGET CHANGES

Each year, the City faces decisions about how to best appropriate funds to accomplish its goals and move forward on a fiscally conservative path. The City sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. The table below shows changes in revenues and expenses at a glance. The following section provides a summary of major expenditure changes from FY 2020.

Fund Revenues	FY 2019 Actual	FY 2020 Projected	FY 2021 Adopted	2020-2021 Increase/Decrease
General	\$ 13,424,799	\$ 15,320,733	\$ 14,911,167	\$ (409,566)
Enterprise	\$ 33,241,237	\$ 25,188,193	\$ 23,930,300	\$ (1,257,893)
Special Revenue	\$ 8,573,832	\$ 12,128,849	\$ 11,516,456	\$ (612,393)
Debt Service	\$ 831,665	\$ 1,361,061	\$ 655,000	\$ (706,061)
Capital Projects	\$ 8,729,512	\$ 5,915,589	\$ 5,744,050	\$ (171,539)
Internal Service	\$ 1,952,542	\$ 1,408,433	\$ 1,666,770	\$ 258,337
<b>Total:</b>	<b>\$ 66,753,589</b>	<b>\$ 61,322,858</b>	<b>\$ 58,423,744</b>	<b>\$ (2,899,115)</b>

Fund Expenditures	FY 2019 Actual	FY 2020 Projected	FY 2021 Adopted	2020-2021 Increase/Decrease
General	\$ 12,785,842	\$ 14,456,558	\$ 14,911,167	\$ 454,609
Enterprise	\$ 13,637,498	\$ 22,848,182	\$ 16,780,203	\$ (6,067,978)
Special Revenue	\$ 3,328,875	\$ 2,751,220	\$ 25,882,542	\$ 23,131,322
Debt Service	\$ 1,312,248	\$ 699,353	\$ 526,750	\$ (172,603)
Capital Projects	\$ 8,906,776	\$ 3,393,617	\$ 7,245,600	\$ 3,851,983
Internal Service	\$ 1,865,102	\$ 1,094,407	\$ 1,511,815	\$ 417,408
<b>Total:</b>	<b>\$ 41,836,341</b>	<b>\$ 45,243,336</b>	<b>\$ 66,858,077</b>	<b>\$ 21,614,741</b>

## Total Budget

Increase of \$21.6 million from FY 2020 Projected

### General Fund

Increase of \$454.6 thousand from FY 2020 Projected. The majority of the increase came from Personnel Services and Materials, Supplies and Services.

### Enterprise Fund

Decrease of \$6.1 million from FY 2020 Projected. The primary changes came from the reduction of capital outlay spending.

### Special Revenue Fund

Increase of \$23.1 million from FY 2020 Projected. The \$23.1 million increase comes from the inclusion of a new RDAs associated with the Facebook datacenter.

### Debt Service Fund

Decrease of \$172.6 thousand from FY 2020 Projected. The decrease is associated with fewer reimbursement costs.

### Capital Projects Fund

Increase of \$3.9 million from FY 2020 Projected. The increase is associated with a variety of capital projects associated with the City's improvement and natural growth.

### Internal Service Fund

Increase of \$417.4 thousand from FY 2020 Projected. The increase comes from increased Capital Outlay costs.



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### III. FINANCIAL STRUCTURE, POLICY, & PROCESS

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# FUND DESCRIPTIONS

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## Fund Description Overview

Eagle Mountain City utilizes six fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. The following are the six fund types: General, Enterprise, Special Revenue, Debt Service, Capital Projects, and Internal Service. The following section contains an overview of each individual fund. This section also identifies which funds are Major and which funds are Non-major. Major funds are those that constitute over 10% of total expenditures, are reported in a separate column in the basic fund financial statements, and are subject to a separate opinion in an independent auditor's report. A Non-major fund is any fund that does not fit this description. A detailed explanation of each fund is found in corresponding fund sections located throughout this budget document. Note that percentages of expenditure value are rounded to the nearest whole percent.

## City Fund Types

### 1. General Fund (Major Fund: 22% of Expenditures)

The General Fund is the City's primary operating fund and accounts for the majority of the City's revenues. This fund derives a large portion of its revenues from property tax, sales tax, utility tax, and state-shared revenues. Most city departments are funded by the General Fund, including the Engineering, Executive, Parks, Planning, Police, Recorder, and Streets departments. The criteria for determining whether an activity is accounted for in the General Fund is simply that the activity cannot be categorized as part of any other fund. Thus, the General Fund acts as a catch-all for any activity that cannot be placed in a different fund.

As the City's primary operating fund, the General Fund is subject to appropriation. Expenditures for public purposes may be made from cash held in the General Fund without the restrictions currently imposed on other funds. Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the General Fund. Utah state law requires the City to maintain a balanced budget for the General Fund, meaning approved expenditures and use of reserves do not exceed projected revenues.

An important part of the financial well-being of a city is having a sufficient fund balance. For the purpose of this budget document, the definition of fund balance is the excess of an entity's revenues over its liabilities. The City's fiscal policy is to maintain a fund balance to guard its citizens against service disruption in the event of unexpected natural or man-made disasters. A fund balance also limits financial strains regarding unexpected service needs and stabilizes fluctuations in revenues caused by changes in economic conditions.



## **2. Enterprise Fund (Major Fund: 25% of Expenditures)**

Enterprise funds include the City's water, sewer, stormwater, and solid waste funds. The criteria for determining whether an activity is accounted for in the Enterprise Fund is if the activity operates in a manner similar to private business enterprises where expenses of providing services are recovered primarily through user charges. User charges are the monthly fees for receipt of the utility product or service.

At the end of each fiscal year, an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting Standards Board), the auditor depreciates the City's utility infrastructure assets according to a replacement schedule. The depreciation on the utility system represents a large sum of money. The City is not able to absorb the depreciation expense within the Water and Sewer budgets and still show a profit; for this reason the City does not budget for depreciation expenses. Consequently, in the future, the City may need to borrow funds to replace municipal assets when the useful life of the utility infrastructure has been utilized.

The Enterprise Fund is subject to appropriation, but there are certain restrictions. First, enterprise revenues must be used primarily to cover the costs of operations. Second, operation costs must be met

## **3. Special Revenue Fund (Non-major fund: 39% of Expenditures)**

The Special Revenue Fund encompasses funds that have revenue sources designated for specific purposes. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue Fund includes all impact fee funds, the Cemetery Fund, and all city RDAs.

## **4. Debt Service Fund (Non-major Fund: 1% of Expenditures)**

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to residents. The criteria for determining whether an activity is accounted for in the Debt Service Fund is whether the fund makes payments toward the City's debt obligations. These funds account for the accumulation of resources for the payment of the City's debt obligations. The Debt Service Fund section of the budget contains a detailed account of debt service obligations. The Debt Service Fund is almost exclusively for utility infrastructure and special area assessments (SAA) funds. Currently, the City carries no general obligation debt. An important note regarding this fund is that the City is no longer using several debt funds to account for debt service payments. Instead, most of the debt payments are accounted for in the Enterprise Fund.

# FUND DESCRIPTIONS

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## **5. Capital Projects Fund (Non-major Fund: 11% of Expenditures)**

The Capital Projects Fund receives appropriations during fiscal years when the City is intending to construct capital projects. Therefore, expenditures vary greatly between years depending on the projects currently underway and the projects planned for the fiscal year. Because of this fluctuation from year to year, the Capital Projects Fund is classified as a non-major fund even though expenditures are more than 10% for this fiscal year. In other words, expenditures for this fund are not consistently more than 10%. Restricted revenues collected for Capital Projects are held in the General Fund and are transferred when money is appropriated for expenditures. The criteria for determining whether an activity is accounted for in the Capital Projects fund is if the activity is a large, nonrecurring expense that makes long-term improvements to the City.

The Capital Projects section of the budget shows some of the projects scheduled for this fiscal year. The majority of revenue collected for Capital Projects is from impact fees.

## **6. Internal Service Fund (Non-major Fund: 2% of Expenditures)**

The City has created an Internal Service Fund to centralize revenue and expenditures relating to City-owned motor vehicles, utility billing, and GIS. The Internal Service Fund receives revenue (cost-reimbursement) to pay for expenses through the transferring of monies from the General Fund and Enterprise Fund (Water, Sewer, & Solid Waste). The charges associated with these funds are assessed based upon the usage of the Fleet, Utility Billing, and GIS services that each fund uses.

For the Fleet Fund, funds are assessed annually for maintenance, fuel, and replacement vehicles. All funds that are not expended for the aforementioned items are retained as a fund balance. Due to GASB (Governmental Accounting Standard Board) requirements, vehicles are depreciated annually in the City audit.

# FUND STRUCTURE

Revenue Source	Fund Name	Sub Accounts	Fund Uses
Administrative Charges from Enterprise Fund Charge for Services Fines & Forfeits Grants Inter-governmental Revenues Licenses & Permits Miscellaneous Revenue Property Tax Sales Tax Utility Franchise Fee	<b>General Fund</b>	Administration Attorney Building Economic Development Engineering Finance Legislative Library Non-Departmental Parks Planning Police Recorders Recreation Senior Council Special Events Streets & Roads Youth Council	Capital General Operations Inter-fund Contributions
Sale of Assets Impact Fees Charges for Services Transfer from General Fund	<b>Special Revenue Fund</b>	Cemetery RDAs Electric Impact Fee Parks & Trail Impact Fee Public Safety Impact Fee Storm Water Impact Fee Transportation Impact Fee Wastewater Impact Fee Water Impact Fee	Inter-fund Contributions to Debt Service & Capital Facilities Cemetery & Storm Drain Maintenance Economic Development
Equity Buy In Interest Earnings Special Assessments Transfers from General Fund Transfers from Utility Fund	<b>Debt Service Fund</b>	2000-1 SID 2005 A (98-1 SID) 2013 AA 98-3 SID 97-1 SID	Bond Principal Interest Payments
Transfers from General Fund Transfers from Special Revenues Fund	<b>Capital Improvements Fund</b>	Parks Roads Sewer Water	Construction of Capital Facilities
Connection Fees In-House Construction Interest Earnings Utility Billing (User Fees)	<b>Enterprise Fund</b>	Sewer Solid Waste Water	Provision of Utility Services
Transfers from Enterprise/Utility and General Funds	<b>Internal Service</b>	General Vehicle Fleet GIS Utility Billing	Vehicle Acquisition & Maintenance GIS Maintenance Utility Billing Costs

# FUND STRUCTURE BY ACTIVITY

DEPARTMENT / ACTIVITY	FUND FAMILY	PRIMARY REVENUE SOURCE
2005 A (98-1- SID)	Debt Service	SAA Collections and Equity Buy-In
2013 AA	Debt Service	SAA Collections and Equity Buy-In
97-1 SID	Debt Service	SAA Collections and Equity Buy-In
98-3 SID	Debt Service	SAA Collections and Equity Buy-In
ST 2013 (2000-1 SID)	Debt Service	SAA Collections and Equity Buy-In
Attorney	General	Taxes & Other General Revenue
Building	General	Taxes & Other General Revenue
Cemetery	Special Revenue	Charges for Services
Economic Development	General	Sale of City Buildings & Incubator Rent
EDA 2012-1	Special Revenue	Property Tax
Engineering	General	Taxes & Other General Revenue
Executive	General	Taxes & Other General Revenue
Finance	General	Taxes & Other General Revenue
Fleet Fund	Internal Service	Transfers from General & Enterprise Funds
General Fund Capital Projects	Capital Projects	Taxes & Other General Revenue
GIS	Internal Service	Transfers from General & Enterprise Funds
Legislative	General	Taxes & Other General Revenue
Library	General	Taxes & Other General Revenue
Non-Departmental	General	Taxes & Other General Revenue
Parks	General	Taxes & Other General Revenue
Parks & Trail Impact Fee	Special Revenue	Developer Fees
Parkside CDA	Special Revenue	Property Tax
Planning	General	Taxes & Other General Revenue
Police	General	Taxes & Other General Revenue
Recorder	General	Taxes & Other General Revenue
Recreation	General	Taxes & Other General Revenue
Senior Council	General	Taxes & Other General Revenue
Sewer Capital Projects	Capital Projects	Bond Proceeds, Gas & Electric Impact Fees
Sewer Enterprise	Enterprise	Sewer User Charges & Connection Fees
Solid Waste Enterprise	Enterprise	Solid Waste User Charges
Special Events	General	Taxes & Other General Revenue
Storm Water Fee	Enterprise	Storm Drain User Charges
Storm Water Impact Fee	Special Revenue	Developer Fees
Streets & Roads	General	Taxes & Other General Revenue
Sweetwater CDA	Special Revenue	Property Tax
Transportation Impact Fee	Special Revenue	Developer Fees
Utility Billing	Internal Service	Transfers from General & Enterprise Funds
Wastewater Impact Fee	Special Revenue	Developer Fees
Water Capital Projects	Capital Projects	Bond Proceeds & Water Impact Fees
Water Enterprise	Enterprise	Water User Charges & Connection Fees
Water Impact Fee	Special Revenue	Developer Fees
Youth Council	General	Taxes & Other General Revenue

# BASIS OF BUDGETING

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## **Accounting vs. Budgeting Basis**

The basis of accounting or budgeting refers to the timing of when revenues and expenses are recognized in the accounts and reported on the financial documents. In Eagle Mountain City, the basis for accounting is not the same as the basis for budgeting. The City contracts with an independent auditor to prepare the City's annual audit in conformance with Generally Accepted Accounting Principles (GAAP), which require an accrual basis of accounting for certain funds. The budget is not prepared using the accrual basis of accounting; therefore, the budget cannot be compared to information reported in the annual report in all cases.

The general governmental funds (General, Debt Service, Capital Projects, Internal Service, and Special Revenue) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the city audit. The Enterprise Fund types (Water, Sewer, & Solid Waste) are also budgeted on a modified accrual basis, but are depicted in the audit report using an accrual basis. Therefore, these funds are not directly comparable between the two documents.

## **Accounting Basis**

The City's Audit reports the status of the City's finances in accordance with GAAP. The accrual basis of accounting is used for all funds at the entity-wide reporting level. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types, which use the modified accrual basis of accounting.

The modified accrual basis differs from the accrual basis in the following ways:

- Purchases of capital assets are considered expenditures.
- Redemptions of long-term debt are considered expenditures when due.
- Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
- Inventories and prepaid items are reported as expenditures when purchased.
- Interest on long-term debt is recorded as an expenditure when due.
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.
- Depreciation is recorded on an accrual basis only.

# BUDGET PROCESS

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## Preparation

Eagle Mountain City's budget is prepared on a fiscal year basis (i.e. July 1 to June 30) in accordance with the requirements set forth in the Utah State Code, Title 10, Chapter 6, entitled the Uniform Fiscal Procedures Act.

Beginning in January, the Budget Committee (comprised of the Mayor, City Administrator, and Assistant City Administrator/Finance Director) met every Thursday to discuss the financial status of the City. The Committee considered the priorities of the City and reviewed the budget process. In mid-January, the Committee distributed workbooks to the various Fund Managers, who have the responsibility of ensuring the fund expenditures are within budget appropriations. During this time, the Mayor met with the City Council to discuss ideas and goals related to the budget before a draft was prepared.

In mid-February, Fund Managers and Department Heads submitted fund narratives, employee/capital outlay requests, line items, and capital budgets to the Budget Committee. Fund Managers then met with the Budget Committee and prepared a draft by the end of March. The Mayor then distributed this initial budget to the City Council for review by the beginning of April.

## Review

The following are the dates and actions the Council took for the adoption of the FY 2020-2021 budget:

- On April 21, 2020, the City Council held a work session to review the proposed budget for distribution to the public.
- On May 5, 2020, the City Council adopted the tentative budget and set a public hearing for May 19, 2020 to receive public input on the adoption of the final budget.
- On June 16, 2020, a second public hearing was held prior to the adoption of the final budget.

## Adoption

Following review, the proposed final budget was made publicly available, and a final public hearing was held on June 16, 2020. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2020-2021 fiscal year.

## Amendments

Following adoption of the final budget, the City Council can make amendments as allowed under State law. As projects are deemed necessary by City Council, the bidding/quote process, in conjunction with the City's purchasing policy, may result in the need to appropriate more money in order to carry out projects. Once the bid/purchase is awarded by the Council and it results in the need to appropriate more money, Finance staff will bring an amendment to a subsequent City Council meeting for approval. In some cases, such as proposed appropriation increases in governmental funds, a public hearing must be held.



The City's 2021 fiscal year begins on July 1, 2020 and ends one year later on June 30, 2021. Therefore, this budget is referred to as the *Fiscal Year 2021 (i.e. July 2020 – June 2021) Budget*. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

DATE	ITEM	COMMENT
Ongoing every Thursday from January to June	Budget Committee Meeting - Discuss financial status of city  Distribute Fund Manager/ Department Head workbooks in January	REVIEW <ul style="list-style-type: none"> <li>• City priority/Balancing guidelines</li> <li>• Budget reduction process/ Department participation</li> <li>• Use of fund balance</li> <li>• Set-asides and assumptions</li> <li>• Balancing options</li> <li>• Current and forecast revenue</li> </ul>
1 <sup>st</sup> February Council Meeting	Council Meeting - Meet with council to discuss goal for budget	Council members & Mayor are invited to share thoughts, ideas, and goals with the Budget Committee before budget draft is completed
End of the 3 <sup>rd</sup> Week in February	Fund Manager/Department Head workbooks due before meeting with Budget Committee	Return via e-mail <ul style="list-style-type: none"> <li>• Fund Narratives</li> <li>• Employee/Capital Outlay Requests</li> <li>• Budget Line Items</li> <li>• Capital Projects Budget</li> </ul>
Last Week in February	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until Mid-March
End of March	Draft Budget Completed	
End of March	Distribution to council	Mayor delivers proposed budget to Council
1 <sup>st</sup> April Council Meeting	City Council Budget Review	Meeting held at work session of City Council
2 <sup>nd</sup> April Council Meeting	City Council Budget Review	Meeting held at work session of City Council
Beginning of May	Distribution to Public	Proposed budget delivered
1 <sup>st</sup> May Council Meeting	Public Hearing	Adoption of preliminary proposed budget
2 <sup>nd</sup> June Council Meeting	Final Public Hearing	Adoption of proposed budget

\*Note: The FY 2021 Budget Calendar complies with the requirements outlined in the Utah State Code, which is included later in this section.

# BUDGET PROCESS

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1

City Council sets budget priorities and goals. Budget Committee discusses financial state of the City. Committee distributes budget workbooks to department heads.

2

Department heads complete budget workbooks containing fund requests, reasoning, and project funding.

3

Budget Committee and Department heads meet to review fund requests and create the first draft of the budget.

4

City Council reviews the budget and seeks public input at budget hearings.

5

The final budget is adopted and presented to citizens.

# UTAH STATE CODE

The following information summarizes the State Code requirements the City must adhere to when preparing, adopting, and changing the budget:

## Budget Preparation and Adoption

SECTION	DESCRIPTION
10-6-111	On or before the first regularly scheduled meeting of the City in the last May of the current period, the budget officer shall prepare and file a tentative budget for the next fiscal year for each fund for which a budget is required.
10-6-112	Each tentative budget adopted by the Council and all supporting schedules and data shall be a public record in the office of the city auditor or city recorder, available for public inspection for at least 10 days prior to the adoption of a final budget.
10-6-113	At the meeting when the tentative budget is adopted, the City shall establish the time and place of a public hearing to consider its adoption, and notice of the public hearing shall be published at least seven days prior to the hearing.
10-6-114	The City shall hold a public hearing on the budgets tentatively adopted.
10-6-115	After the public hearing, the City may review any tentative budget and may insert new items or increase or decrease items of expenditure that were the proper subject of consideration at the public hearing, except for debt service. It shall also increase or decrease the total anticipated revenue to equal the net change in proposed expenditures in the budget of each fund.
10-6-118	By June 22, the City shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be certified by the budget officer and filed with the state auditor within 30 days after adoption.

The proposed or final tax rate must be submitted to the county auditor by June 22. If the city sets a proposed tax rate, which exceeds the certified tax rate, it shall not adopt its final budget until the public hearing specified in Utah Code Section 59-2-919 has been held.

## Budget Changes

SECTION	DESCRIPTION
10-6-124	Transfer of unexpended appropriation from one expenditure account to another in the same department can be made with consent of the budget officer as long the department budget remains balanced.
10-6-125	The City may, by resolution, transfer unexpended appropriation from one department to another department within the same fund provided that all other legal obligations have been met.
10-6-127	The City may, at any time during the budget period, increase fund budgets following a public hearing.
10-6-128	Final amendments to the current year budget shall be adopted by the City by last day of the fiscal year.

# FINANCIAL POLICIES

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## **Purpose of Budgetary & Financial Policies**

The construction of the budget is guided by entity-wide, long-term budgetary and financial policies. These policies guide the City in preparing, adopting, and executing the budget. Adhering to these policies provides several benefits to the City:

- Assisting the Mayor and City Council in the financial management of the City
- Saving time and energy by regulating the discussion of financial matters
- Engendering public confidence in fiscal decisions made by the City
- Providing continuity over time as elected officials and personnel changes occur

In addition, the City's budgetary and financial policies act as a guard to ensure a balanced budget. A budget is deemed "balanced" when approved expenditures and use of reserves do not exceed projected revenues, and all fund balances are maintained within limits required by Utah state statute.

The City's established budgetary and financial policies govern the general budget, revenues, expenditures, debt, capital facilities, reporting, and accounting. These have been set forth below.

## **General Budget Policies**

As a part of the General Budgeting Policies, the City will do the following:

- Receive resident input to meet both the existing and future needs of residents.
- Pursue economy and efficiency in providing basic services. City services should not cost more than similar services provided by private industry.
- Adopt a balanced budget in the General Fund in accordance with the requirements of Utah Law.
- Maintain a stable property tax rate. The City Council will usually not increase property taxes unless one of the following occurs: (a) inflation forces operating costs upward faster than tax growth, or (b) public safety needs more adequate funding.
- Improve the productivity of its programs and employees.
- Reassess services and service levels during the budget process.
- Review annually fees and charges for uses, future capital facilities, licenses, and permits on City services or facilities.
- Set fees and charges to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- Maintain financial reserves to guard its citizens against service disruption in the event of unexpected natural or man-made disasters, provide additional funds for limited unexpected service needs, and smooth fluctuations in revenues caused by changes in economic conditions.
- Maintain and replace equipment and capital improvements.
- Maintain market rates of pay to employees, which include both salary and benefits.



- Charge Enterprise Funds for services provided by the General Fund. Estimated utility-related General Fund expenditures will determine the amount of each year's transfer fee.

## Revenue Policies

As a part of the Revenue Policies, the City will do the following:

- Base revenue forecasts upon the best information available. In general, revenue forecasts will be slightly conservative. During economic downturns, which result in revenue shortfalls, the City will make adjustments in anticipated expenditures to compensate.
- Amend the budget so that expenses will be reduced to conform to revenue. Inter-fund loans are permissible to cover temporary gaps in cash flow, but only when supported by a well-defined repayment schedule of a short duration.
- Vigilantly pursue payments due to the extent consistent with the marginal costs of collection.
- Create a diversified and stable revenue base to protect city provided services from short-term fluctuations in any one revenue source. The use of one-time revenues to fund ongoing expenditures is discouraged.

## Expenditure Policies

As part of the Expenditure Policies, the City will do the following:

- Prioritize expenditures that will reduce future operating costs, such as increased utilization of technology, equipment, and proven business methods.
- Maintain annual expenditures at a conservative growth rate. Increases in expenditures, should be limited to the amount it costs the City to provide the same level of services as much as possible.

## Debt Policies

As part of the Debt Policies, the City will do the following:

- Pay monetary liabilities when due so that city financial obligations shall be the primary consideration when allocating funds.
- Plan the use of debt so that debt service payments will be a predictable and manageable part of the operating budget. Debt service payments are not extended beyond the estimated useful life of the project being financed.
- Maintain good communications with bond rating agencies concerning the City's financial condition. Seek to improve the City's bond rating.

# FINANCIAL POLICIES

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## **Capital Facilities Policies**

As a part of the Capital Facilities Policies, the City will do the following:

- Maintain a Capital Facility Plan and update it annually. Operating budgets are funded to adequately operate and maintain new capital improvements.
- Maintain an Economic Analysis Study and update it annually so that the funding of Capital Facilities is not outpaced by inflation or development.

## **Reporting Policies**

As a part of the Reporting Policies, the City will do the following:

- Prepare and deliver detailed quarterly financial reports to City officials so that budgeted revenue projections and departmental expenditure control can be monitored.
- Prepare and submit financial reports required by the State in a timely manner.

## **Accounting Policies**

As a part of the Accounting Policies, the City will do the following:

- Establish and maintain a high degree of accounting practice so that accounting systems will conform to accepted principles of standards of the Government Finance Officers Association and the State of Utah.
- Apply to the Government Finance Officers Association (GFOA) for its certificate and awards for financial documents.
- Prepare audit by an independent public accounting firm.

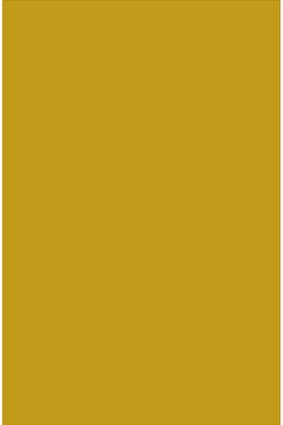


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# IV. FINANCIAL OVERVIEW



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# PERSONNEL SUMMARIES

## FY 2021 Staffing Overview

Funding for personnel costs within the City has increased slightly this fiscal year. Full-Time Equivalencies (FTEs) have also increased slightly this fiscal year and totals approximately 106.86 FTEs. The City continues to experience growth and has added positions to maintain service levels.

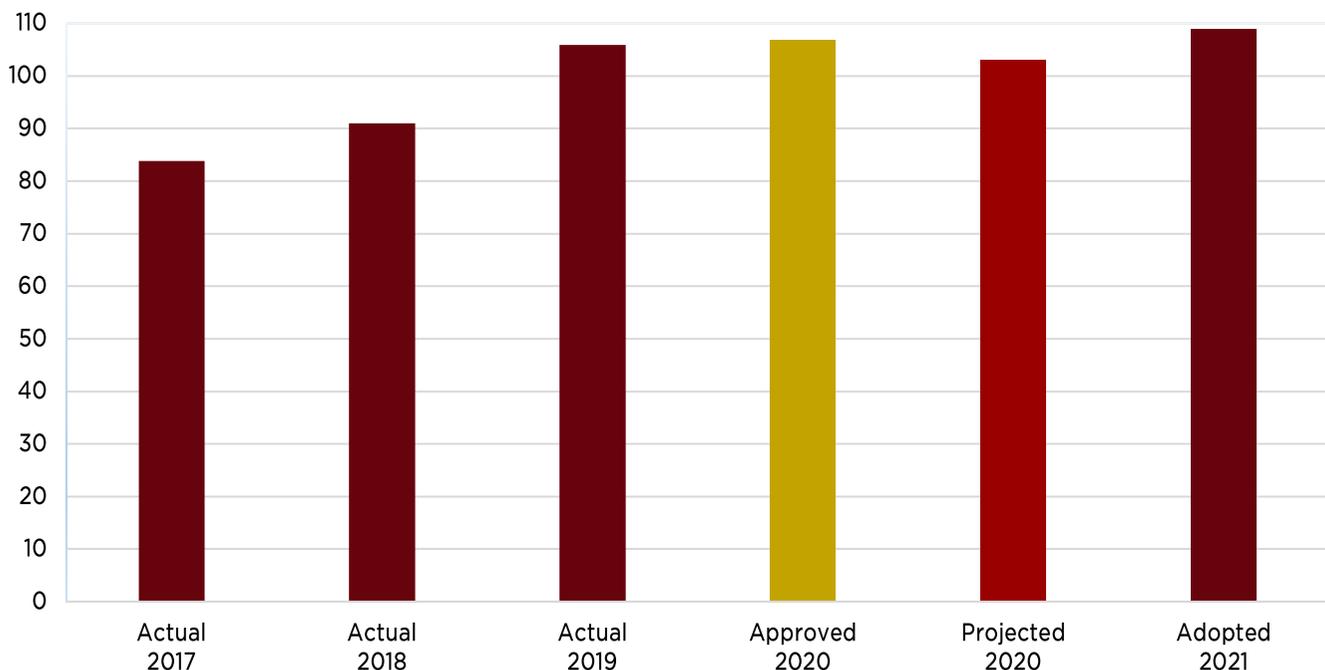
## Personnel Trends

The City added approximately 5.9 FTEs overall. FTE increased in the General Fund in five departments, in the Enterprise Fund in two departments, and in the Internal Services Fund in one department. The General Fund decreased FTEs in five departments. The Special Revenue Fund had no changes in FTEs from 2020. Specific changes will be detailed on the following page.

## Personnel Summary

Eagle Mountain City has 31 departments with the majority falling within the General Fund (21). In addition, the General Fund is where the majority of the FTEs (82.04) are staffed. The Police Department, within the General Fund, is contracted through the Utah County Sheriff's Department and therefore employees staffed in the Police Department are not counted as FTEs (although crossing guard FTEs, which are included in this Department for funding purposes, are counted). The chart below shows FTE's by year and on the following page, a chart illustrates FY 2020 FTEs and employees by department and fund. Departments with 0 FTEs were not included in the chart.

### TOTAL NUMBER OF FTEs





## Staffing Changes for FY 2021

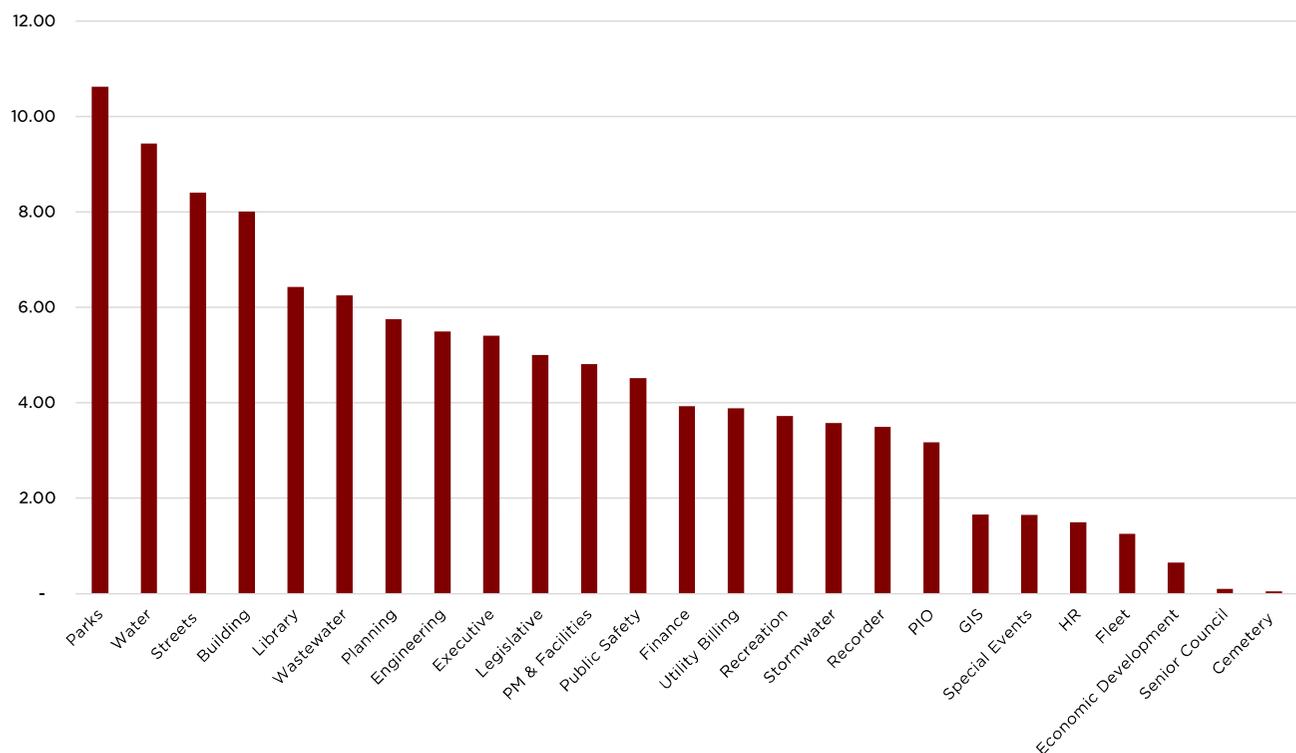
### Department FTE Decreases:

Engineering (.33) | Project Management & Facility (.44) | Building (.75) | Parks (.5) | Library (0.08)

### Department FTE Increases:

Finance (.33) | Planning (1.25) | Recreation (3.73) | PIO (1) | Streets (1) | Water (.35) | Wastewater (.42) | Utility Billing (.01) | GIS (0.16) | Fleet (.75)

## FY 2021 FTE BY DEPARTMENT



The chart above illustrates full-time equivalencies and personnel by department for FY 2021.

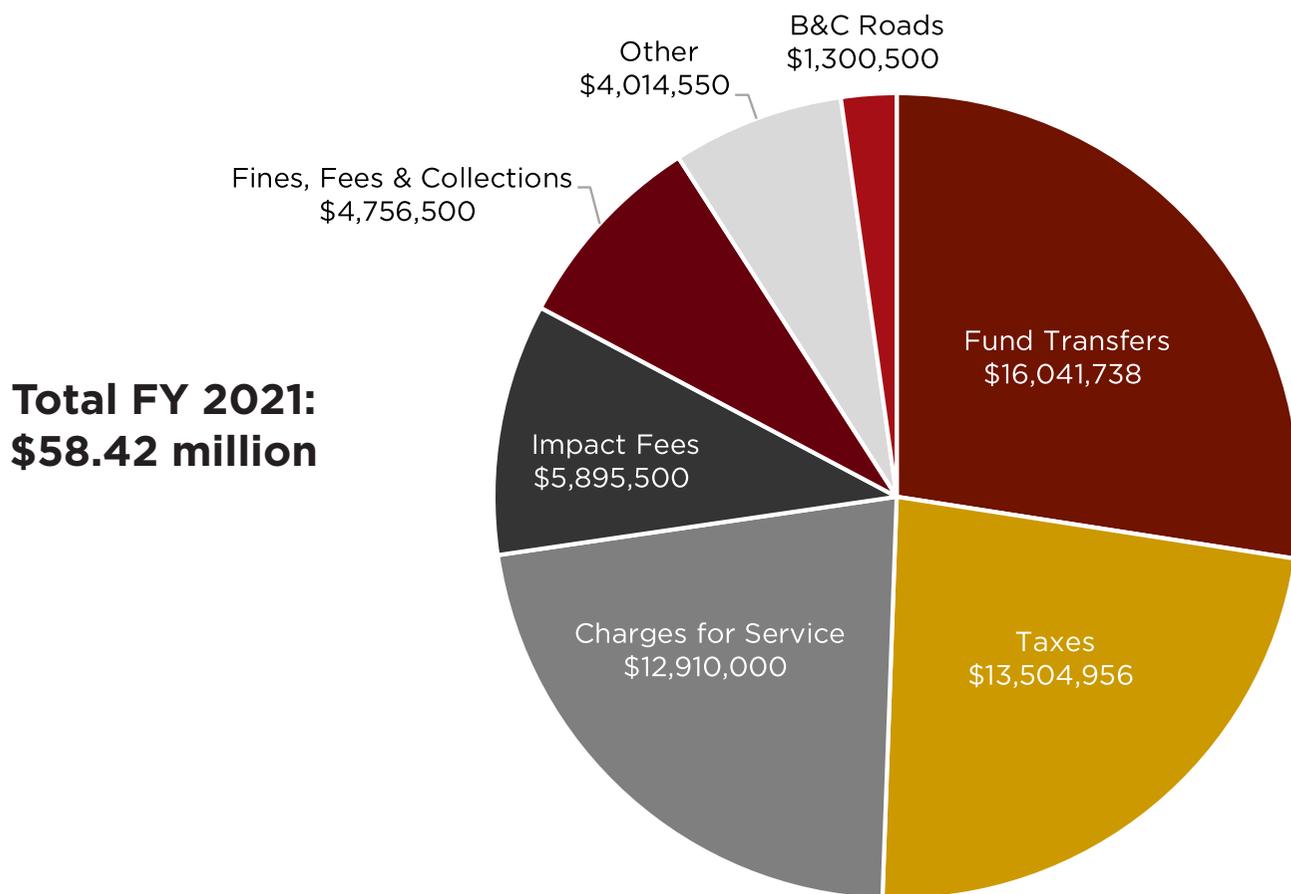
# REVENUE OVERVIEW

## Introduction

The total operating revenues for Eagle Mountain's combined funds for Fiscal Year 2021 amounts to \$58.4 million, a decrease of 4.7% from the \$61.3 million projection for FY 2020. The decrease occurred primarily because of the Debt Service and Enterprise Funds.

## Summary of Total Revenue Sources

The chart below details revenue sources, across all funds, for the City. It illustrates the overall picture of money received by Eagle Mountain. Later in the budget, the City explores revenues of individual funds.





## Total Revenue Categories

- Charges for Services - Consists of service charges for electric, gas, water, sewer, solid waste, and storm drain services
- Taxes - Consists mostly of sales tax, property tax, and utility franchise fees
- Other - Consists mostly of SAA collections, grants, developer contributions, event revenue, interest earned, and sales
- Fund Transfers - Consists of funds transferred to the General Fund and Special Revenue Fund from other funds
- Impact fees - These are fees paid by developers used to fund infrastructure growth or repair and buy-ins
- B&C Roads - Money from UDOT used to build and repair roads
- Fines, Fees, & Collections - Consists of recreation, planning, building, and engineering fees, along with various fines

## Revenue Projection Methodology

Revenue estimates are developed under the direction of the Finance Department using a variety of methods including trend analysis, regression analysis, and econometric forecasting.

- Trend analysis involves data describing historical fiscal performance and historical and projected econometric data modified for past, current, and anticipated anomalies.
- Regression analysis is a statistical model that estimates the strength of a modeled relationship between multiple variables, controlling for a host of factors.
- Econometric forecasting estimates the impact of past, current, and anticipated economic performances on revenue sources.

Revenue estimates are based on judgment which incorporates information provided by various analytical methods; current and potential legislative and political impacts; and national, state, and local issues and conditions likely to affect local revenue sources.

The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than estimated. FY 2020-2021 presents a particularly unique challenge due to the economic uncertainties related to COVID-19.

# REVENUE OVERVIEW

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## Fund Revenue Summaries

The following are brief summaries of revenue changes for each fund in the budget. The funds to be discussed are the General Fund, Enterprise Fund, Debt Service Fund, Capital Projects Fund, Internal Service Fund, and Special Revenue Fund.

### General Fund

The General Fund is the largest fund in the budget, accounting for 25.5% of total revenues. General Fund revenues will decrease in FY 2021 by 2.7% from \$15.3 million projected for FY 2020 to \$14.9 million in FY 2021. This decrease can be attributed to a decrease in sales, property, utility, and use taxes and other fees. Generally, revenues from taxes are expected to increase as the City experiences rapid growth in population and business.

### Enterprise Fund

The Enterprise Fund is the largest fund in the budget, comprising 41.0% of total revenues. Enterprise Fund revenues will decrease in FY 2021 by 5.0% from \$25.2 million projected for FY 2020 to \$23.9 million in FY 2021.

### Special Revenue Fund

The Special Revenue Fund is a Non-major fund in the budget, accounting for 19.7% of total revenues. The Special Revenue Fund includes the Impact Fees, Cemetery Fund, and RDAs. This Fund is proposed to decrease by 5.1% from \$12.1 million projected for FY 2020 to \$11.5 million in FY 2021.

### Capital Improvements Fund

The Capital Improvements Fund is a Non-major fund and occupies 9.8% of total city revenues. Capital revenues are expected to decrease by 2.9% from \$5.9 million projected for FY 2020 to \$5.7 million projected for FY 2021.

### Debt Service Fund

The Debt Service Fund is a Non-major fund, comprising only 1.1% of total revenues. This Fund is proposed to decrease by 51.9% from \$1.4 million projected for FY 2020 to \$655 thousand in FY 2021.

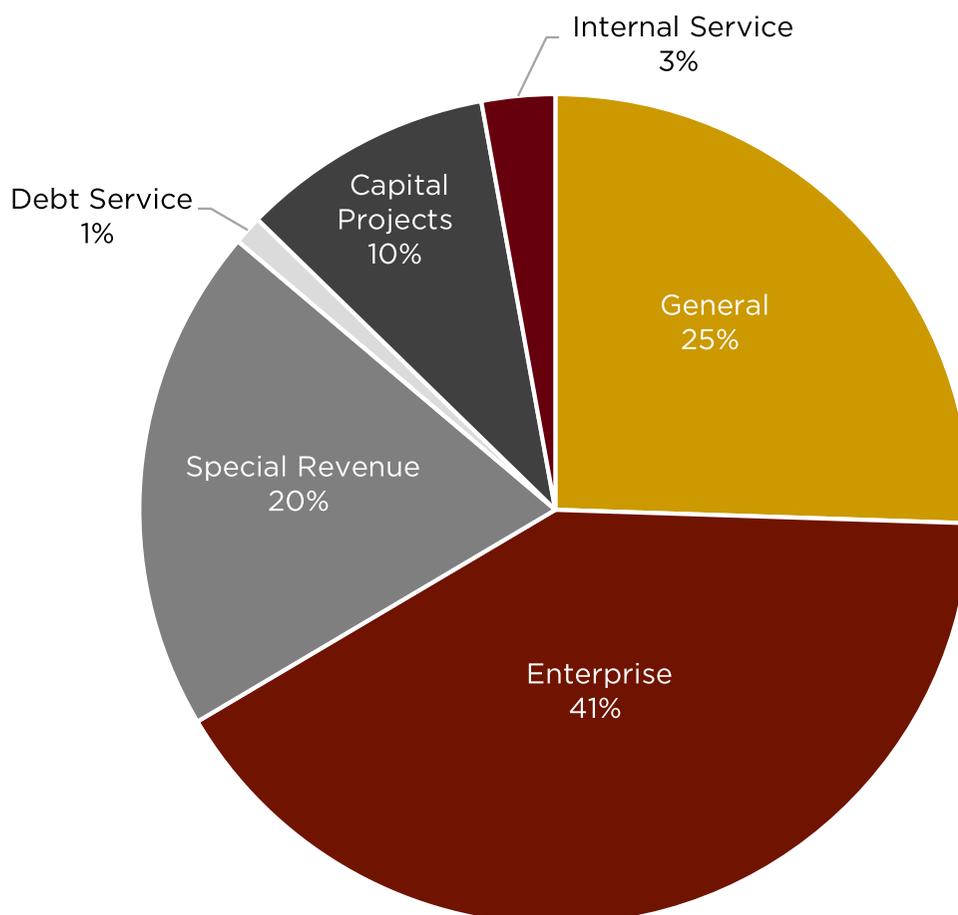


## Internal Service Fund

The Internal Service Fund is a Non-major fund in the overall budget comprising 2.9% of total revenues. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service revenues are proposed to increase by 18.3% from \$1.4 million projected for FY 2020 to \$1.7 million in FY 2021.

## Portion of Total Revenue by Fund

This chart represents the percentage of total revenue that each fund type brings in. The General Fund and Enterprise Funds (Utilities) bring in the majority of the City's revenue.



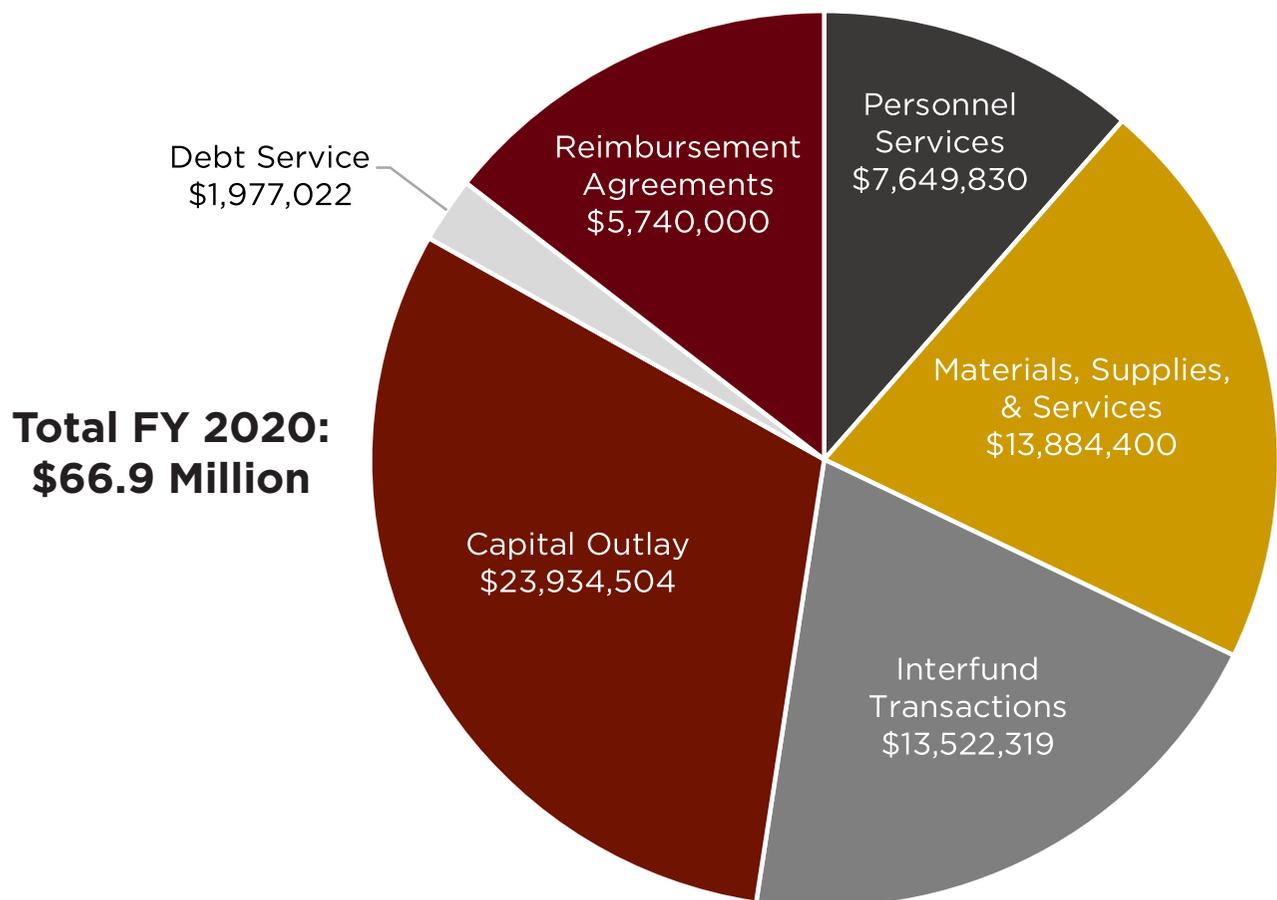
# EXPENDITURE OVERVIEW

## Introduction

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2021 amounts to \$66.9 million, an increase of 47.8% from the 2020 projection of \$45.2 million.

## Summary of Total Expenditure Categories

The following chart details the various expenditure categories for the City across all funds. Expenditures broken down by fund are available by department later in the book.





## Expenditure Projection Methodology

Expenditure estimates are developed after revenue projections have been completed. Each department is asked to report its expenditure requests for the upcoming fiscal year. These requests include all financial needs for each respective department, except personnel costs, which are calculated by the Finance Department. The Budget Committee, which consists of the Finance Department, Mayor, and City Administrator, then meets with each Fund Manager to verify if requests fall within projected revenues or if some items need to be eliminated for the particular fiscal year. Following these meetings, a draft budget is completed and distributed to the City Council for changes and approval.

The City recognizes there will be uncertainty and changes throughout the fiscal year that may alter the projected expenditures. However, because the City forecasts and budgets conservatively, the budget should remain balanced, regardless of unexpected changes.

## Fund Expenditure Summaries

The following are brief summaries of expenditure changes for each fund found in the budget. The funds discussed are the General Fund, Enterprise Fund, Special Revenue Fund, Capital Improvements Fund, Debt Service Fund, and Internal Service Fund.

### General Fund

The General Fund accounts for 22.3% of total expenditures. General Fund expenditures are estimated to increase by 3.1% from \$14.5 million projected for FY 2020 to \$14.9 million in FY 2021.

### Enterprise Fund

The Enterprise Fund is the second largest fund in the budget accounting for 25.1% of total expenditures. Enterprise expenditures are expected to decrease by 26.6% from \$22.8 million projected for FY 2020 to \$16.8 million in FY 2021.

### Special Revenue Fund

The Special Revenue Fund is a Non-major fund in the overall budget comprising 38.7% of total expenditures. The Special Revenue fund includes the Impact Fees, Cemetery Fund, and RDAs. This Fund is proposed to increase by 840%, from \$2.8 million projected for FY 2020 to \$25.9 million in FY 2021. The large increase is because of the RDA associated with Facebook's Datacenter.

### Capital Improvements Fund

The Capital Improvement Fund occupies 10.8% of the total expenditures. Capital expenditures are expected to increase by 113.5% from \$3.4 million projected for FY 2020 to \$7.2 million for FY 2021.

# EXPENDITURE OVERVIEW

## Debt Service Fund

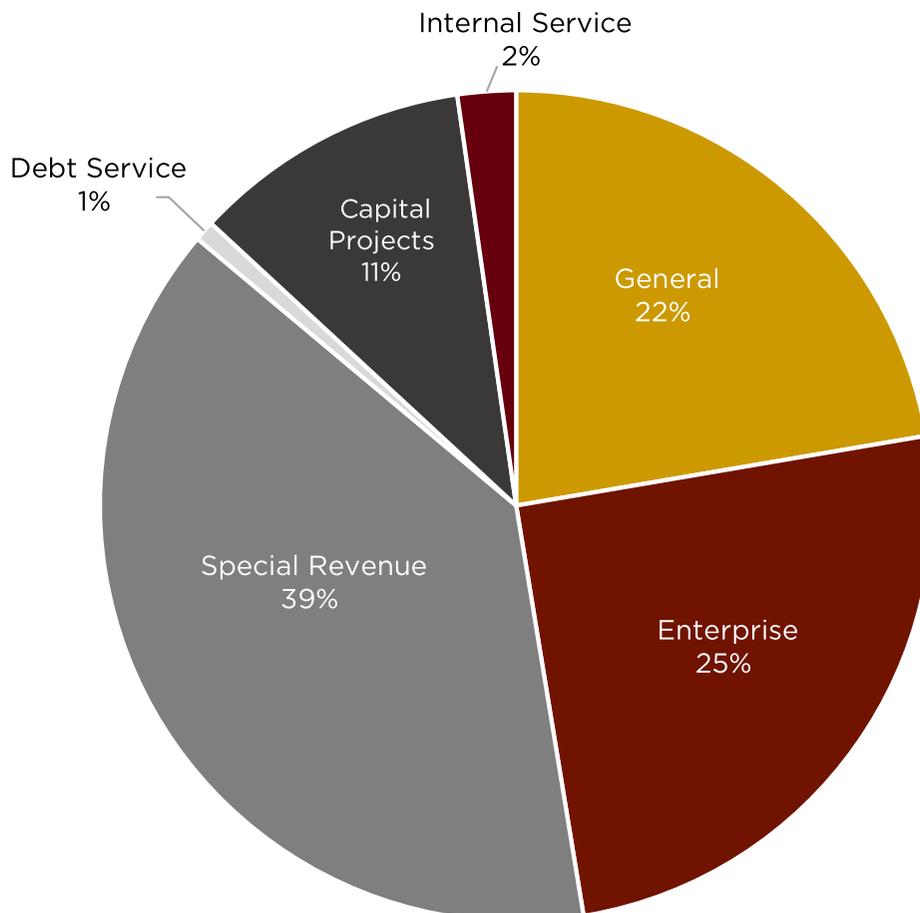
The Debt Service fund is a Non-major fund, comprising 0.8% of total city expenditures. This Fund is proposed to decrease by 24.7%, from \$699.4 thousand projected for FY 2020 to \$526.8 thousand in FY 2021.

## Internal Service Fund

The Internal Service Fund is a Non-major fund in the overall budget comprising 2.3% of total spending. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service expenditures are proposed to increase by 38.1% from \$1.1 million projected for FY 2020 to \$1.5 million for FY 2021.

## Portion of Total Expenditures by Fund

The chart below shows the breakdown of total expenditures by fund.





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# CONSOLIDATED FINANCIALS

## Three-Year Consolidated Financials

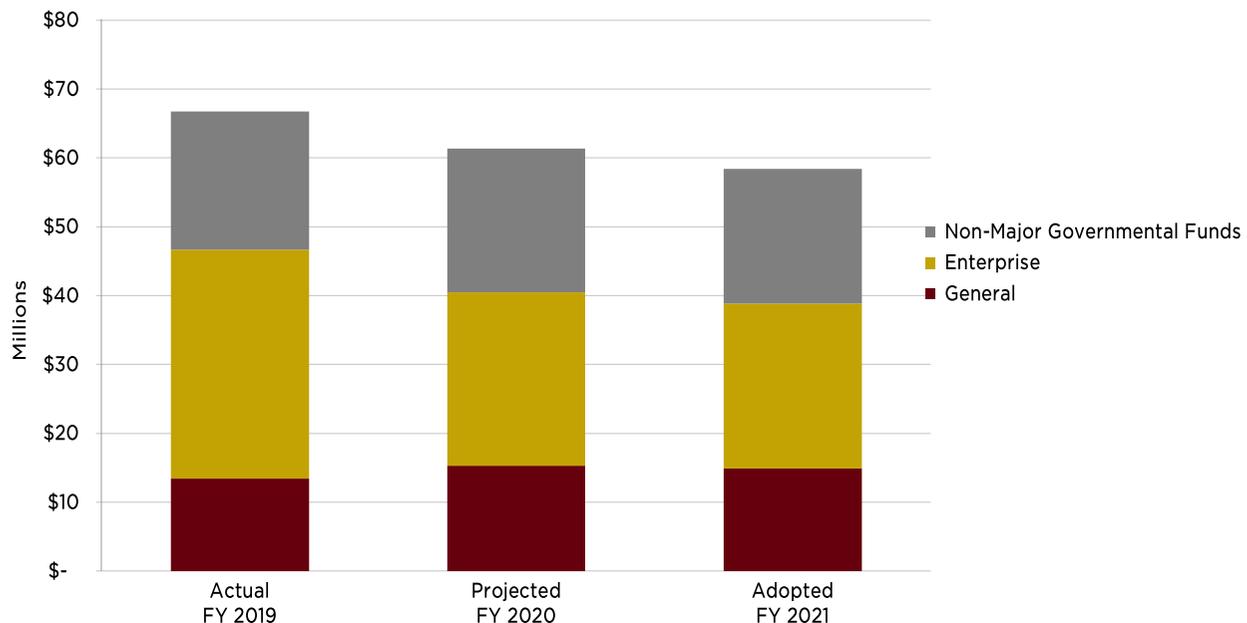
### Revenues

For all funds in FY 2021, the City anticipates \$58,423,744 in revenue, a decrease of 4.7% from the FY 2020 projection of \$61,322,858. The table below summarizes total revenue from FY 2019 to FY 2021 by fund.

### Revenue Summary by Fund

Fund Revenues	FY 2019 Actual	FY 2020 Projected	FY 2021 Adopted	2020-2021 Increase/Decrease
General	\$ 13,424,799	\$ 15,320,733	\$ 14,911,167	\$ (409,566)
Enterprise	\$ 33,241,237	\$ 25,188,193	\$ 23,930,300	\$ (1,257,893)
Special Revenue	\$ 8,573,832	\$ 12,128,849	\$ 11,516,456	\$ (612,393)
Debt Service	\$ 831,665	\$ 1,361,061	\$ 655,000	\$ (706,061)
Capital Projects	\$ 8,729,512	\$ 5,915,589	\$ 5,744,050	\$ (171,539)
Internal Service	\$ 1,952,542	\$ 1,408,433	\$ 1,666,770	\$ 258,337
<b>Total:</b>	<b>\$ 66,753,589</b>	<b>\$ 61,322,858</b>	<b>\$ 58,423,744</b>	<b>\$ (2,899,115)</b>

### Revenue Summary by Fund Category





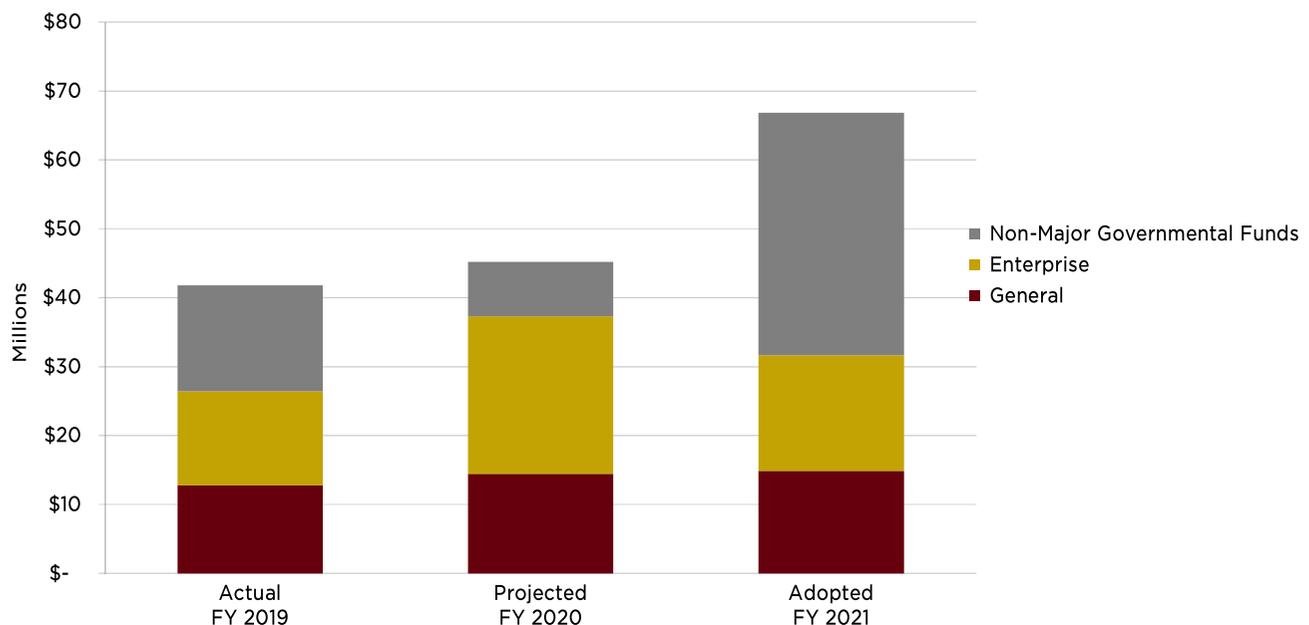
## Expenditures

Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Service, and Special Revenue), the City's total adopted budget for FY 2021 is \$66,835,492, an increase of 88.8% from the projection for FY 2020 of \$45,243,336. The table below summarizes total expenditures from FY 2019 to FY 2021.

### Expenditure Summary by Fund

Fund Expenditures	FY 2019 Actual	FY 2020 Projected	FY 2021 Adopted	2020-2021 Increase/Decrease
General	\$ 12,785,842	\$ 14,456,558	\$ 14,911,167	\$ 454,609
Enterprise	\$ 13,637,498	\$ 22,848,182	\$ 16,780,203	\$ (6,067,978)
Special Revenue	\$ 3,328,875	\$ 2,751,220	\$ 25,882,542	\$ 23,131,322
Debt Service	\$ 1,312,248	\$ 699,353	\$ 526,750	\$ (172,603)
Capital Projects	\$ 8,906,776	\$ 3,393,617	\$ 7,245,600	\$ 3,851,983
Internal Service	\$ 1,865,102	\$ 1,094,407	\$ 1,511,815	\$ 417,408
<b>Total:</b>	<b>\$ 41,836,341</b>	<b>\$ 45,243,336</b>	<b>\$ 66,858,077</b>	<b>\$ 21,614,741</b>

### Expenditure Summary by Fund Category



# CONSOLIDATED FINANCIALS

## FY 2020-2021 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2021 revenue and expenditures for individual funds. The Non-major Governmental Funds are grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2020-2021 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
<b>FY 2020-2021 Revenue</b>							
Sales, Property, Utility, & Use Taxes	\$ 7,580,000.00		\$ 5,924,956.00				\$ 13,504,956.00
Planning, Building, & Engineering Fees	\$ 4,244,700.00		\$ 100,000.00				\$ 4,344,700.00
Class B & C Road Funds	\$ 1,300,000.00		\$ 500.00				\$ 1,300,500.00
Charges for Services		\$ 12,900,000.00	\$ 10,000.00				\$ 12,910,000.00
Sport Recreation Fees	\$ 98,800.00						\$ 98,800.00
Fines & Forfeitures	\$ 135,000.00	\$ 178,000.00					\$ 313,000.00
Miscellaneous	\$ 327,700.00	\$ 2,852,300.00	\$ 135,500.00	\$ 105,000.00	\$ 594,050.00		\$ 4,014,550.00
Intergovernmental/Grants							
Impact Fees/Equity Buy Ins			\$ 5,345,500.00	\$ 550,000.00			\$ 5,895,500.00
Interfund Transfers	\$ 1,224,967.47	\$ 8,000,000.00			\$ 5,150,000.00	\$ 1,666,770.29	\$ 16,041,737.76
Assessments							
<b>Total:</b>	<b>\$ 14,911,167.47</b>	<b>\$ 23,930,300.00</b>	<b>\$ 11,516,456.00</b>	<b>\$ 655,000.00</b>	<b>\$ 5,744,050.00</b>	<b>\$ 1,666,770.29</b>	<b>\$ 58,423,743.76</b>
<b>FY 2020-2021 Expenditures</b>							
Personnel Services	\$ 5,732,871.06	\$ 1,469,607.27	\$ 5,436.02			\$ 399,588.91	\$ 7,607,503.25
Materials, Supplies, & Services	\$ 8,168,405.00	\$ 5,341,545.00	\$ 47,150.00			\$ 357,300.00	\$ 13,914,400.00
Interfund Transactions	\$ 733,540.85	\$ 2,138,778.76	\$ 10,650,000.00				\$ 13,522,319.61
Capital Outlay	\$ 276,350.00	\$ 6,380,000.00	\$ 5,924,956.00		\$ 7,245,600.00	\$ 754,926.00	\$ 20,581,832.00
Debt Service		\$ 1,450,272.00	\$ -	\$ 126,750.00			\$ 1,577,022.00
Reimbursement Agreements			\$ 9,255,000.00	\$ 400,000.00			\$ 9,655,000.00
<b>Total:</b>	<b>\$ 14,911,166.91</b>	<b>\$ 16,780,203.02</b>	<b>\$ 25,882,542.02</b>	<b>\$ 526,750.00</b>	<b>\$ 7,245,600.00</b>	<b>\$ 1,511,814.91</b>	<b>\$ 66,858,076.86</b>
<b>Balance Summary</b>							
<b>Excess of Financing</b>							
Sources over Financing Uses		\$ 7,150,096.98	\$ (14,366,086.02)	\$ 128,250.00	\$ (1,501,550.00)		\$ (8,589,289.04)
Fund Balance (Deficit) - Beginning	\$ 4,353,622.80	\$ 14,310,734.29	\$ 24,890,024.98	\$ 1,845,426.22	\$ 2,655,850.15	\$ 1,754,750.76	\$ 49,810,409.20
Use of Fund Balance Reserve		\$ (3,000,000.00)					\$ (3,000,000.00)
<b>Fund Balance (Deficit) - Ending</b>	<b>\$ 4,353,622.80</b>	<b>\$ 18,460,831.27</b>	<b>\$ 10,523,938.96</b>	<b>\$ 1,973,676.22</b>	<b>\$ 1,154,300.15</b>	<b>\$ 1,754,750.76</b>	<b>\$ 38,221,120.16</b>



## FY 2019-2021 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2019 - FY 2021 revenues and expenditures for all funds.

Categories	2019 Actual	2020 Projected	2021 Adopted
<b>Revenue</b>			
Sales, Property, Utility, & Use Taxes	\$ 7,258,837	\$ 8,280,370	\$ 13,504,956
Planning, Building, & Engineering Fees	\$ 5,466,719	\$ 6,215,785	\$ 4,344,700
Class B & C Road Funds	\$ 1,373,327	\$ 1,500,000	\$ 1,300,500
Charges for Services	\$ 11,159,134	\$ 12,510,587	\$ 12,910,000
Sport Recreation Fees	\$ 114,159	\$ 98,800	\$ 98,800
Fines & Forfeitures	\$ 389,565	\$ 263,000	\$ 313,000
Miscellaneous	\$ 25,139,257	\$ 13,294,748	\$ 4,014,550
Intergovernmental/Grants	\$ 14,932	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ 8,828,068	\$ 12,921,507	\$ 5,895,500
Interfund Transfers	\$ 7,009,591	\$ 6,238,061	\$ 16,041,738
Assessments	\$ -	\$ -	\$ -
<b>Total:</b>	<b>\$ 66,753,589</b>	<b>\$ 61,322,858</b>	<b>\$ 58,423,744</b>
<b>Expenditures</b>			
Personnel Services	\$ 6,344,269	\$ 7,266,545	\$ 7,607,503
Materials, Supplies, & Services	\$ 15,837,552	\$ 13,004,885	\$ 13,914,400
Interfund Transaction	\$ 6,086,809	\$ 4,068,537	\$ 13,522,320
Capital Outlay	\$ 10,442,595	\$ 17,668,119	\$ 20,581,832
Debt Service	\$ 871,452	\$ 1,663,303	\$ 1,577,022
Reimbursement Agreements	\$ 2,253,664	\$ 1,571,947	\$ 9,655,000
<b>Total:</b>	<b>\$ 41,836,341</b>	<b>\$ 45,243,336</b>	<b>\$ 66,858,077</b>
<b>Balance Summary</b>			
Excess (Deficiency of Revenue or Expenditures)	\$ 11,558,344	\$ 16,073,094	\$ (3,148,983)
Fund Balance (Deficit) - Beginning	\$ 37,832,609	\$ 52,025,645	\$ 28,480,943
Use of Fund Balance Reserve	\$ -	\$ -	\$ (3,000,000)
Reserved for Park Fee-in-lieu	\$ (1,129,817)	\$ -	\$ -
<b>Fund Balance (Deficit)-Ending</b>	<b>\$ 49,390,952</b>	<b>\$ 68,098,739</b>	<b>\$ 22,331,960</b>

# FUND BALANCE

## Fund Balance Overview

An important part of the financial well-being of a city is having a sufficient fund balance. In this budget document, a fund balance is defined as the excess of an entity's revenues over its expenditures. According to Utah state law (see U.C.A. 10-6-116), cities are allowed to accumulate retained earnings or fund balances as appropriate in any fund. However, the law restricts balances in the General Fund as follows: (1) any fund balances less than 5% of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; (2) fund balances greater than 5% but less than 18% may be used for budget purposes; and (3) any fund balance in excess of 25% must be included in the appropriations of the next fiscal year.

Eagle Mountain City accumulates fund balances in its various funds for the following reasons: (1) to avoid short-term debt that might be needed to provide working capital, (2) to meet unexpected expenditures as the result of an emergency, (3) to secure the City's debt and its bond rating, (4) to accumulate funding for planned capital expenditures including the replacement of capital assets, and (5) to meet reserve requirements for liabilities already incurred but not yet paid. All excess funds are invested consistent with the State Money Management Act (see U.C.A. 51-7). The resulting interest income is used as an additional revenue source in each fund.

## Changes in Fund Balance

This table shows the changes in the beginning and expected ending balance for each fund.

Fund	Beginning Fund Balance (July 1, 2020)	Ending Fund Balance (July 1, 2021)	Increase/Decrease	Percent Change
General	\$ 4,353,623	\$ 4,353,623	\$ -	0.0%
Enterprise	\$ 32,810,734	\$ 18,460,831	\$ (14,349,903)	-43.7%
Special Revenue	\$ 24,890,025	\$ 10,523,939	\$ (14,366,086)	-57.7%
Debt Service	\$ 1,731,591	\$ 1,973,676	\$ 242,085	14.0%
Capital Improvements	\$ 2,655,850	\$ 1,154,300	\$ (1,501,550)	-56.5%
Internal Service	\$ 1,599,795	\$ 1,754,751	\$ 154,955	9.7%
<b>Total:</b>	<b>\$ 68,041,618.35</b>	<b>\$ 38,221,120.16</b>	<b>\$ (29,820,498.19)</b>	



The General Fund balance is not projected to change from FY 2020 to FY 2021.

The Enterprise Fund balance is projected to decrease in FY 2021 by \$14.3 million. A 43.7% decrease. This decrease is due to the reservation of \$18 million for a current CWP Liability.

The Special Revenue Fund balance decreased in FY 2021 by \$14.3 million, a 57.7% decrease. This decrease is associated with the increased RDA expenditures for FY 2021.

The Debt Service Fund balance is expected to increase in FY 2021 by \$242.1 thousand, a 14.0% increase. The increase is due to the fewer expenditures associated with less required reimbursements.

The Capital Improvements Fund balance is expected to decrease by \$1.5 million, a 56.5% decrease. This decrease is due to the increased cost of capital outlay projects for FY 2021, requiring the use of fund reserves.

The Internal Service Fund balance is projected to increase in FY 2021 by \$154 thousand, a 9.7% increase. This increase is due to increased internal transfers from several of the enterprise funds.





# V. GENERAL FUND

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- Performance Metrics ..... 178



# GENERAL FUND OVERVIEW

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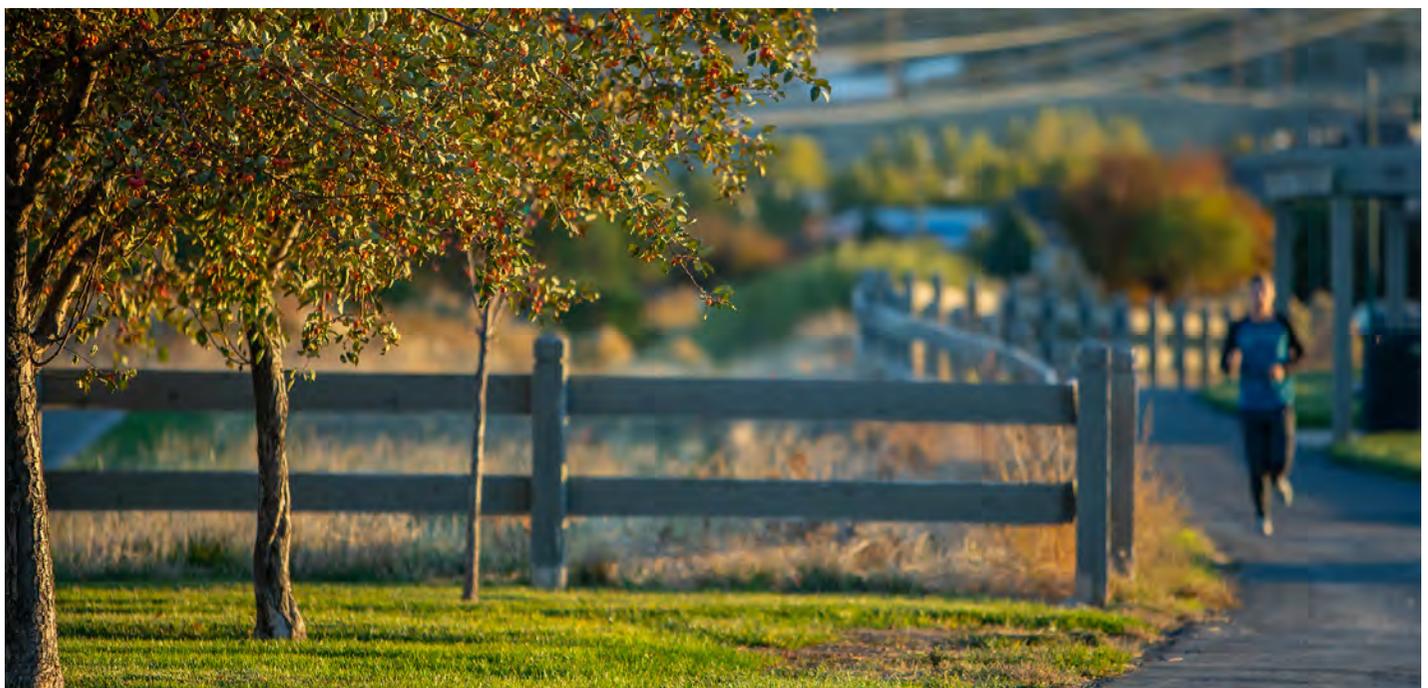
## DESCRIPTION & MAJOR CHANGES

### **Description**

The General Fund is the City's primary operating fund. It accounts for all financial resources, except those required to be accounted for in other funds, and is commonly considered to represent the ordinary operations of a municipality. Therefore, the General Fund budget is usually the object of primary interest to citizens because it envelopes the core aspect of the City.

### **Major Changes**

There have been no structural changes to the General Fund for FY 2021.





# GENERAL FUND SUMMARY

## Fund 10- General Fund Revenue & Expenditure Summary

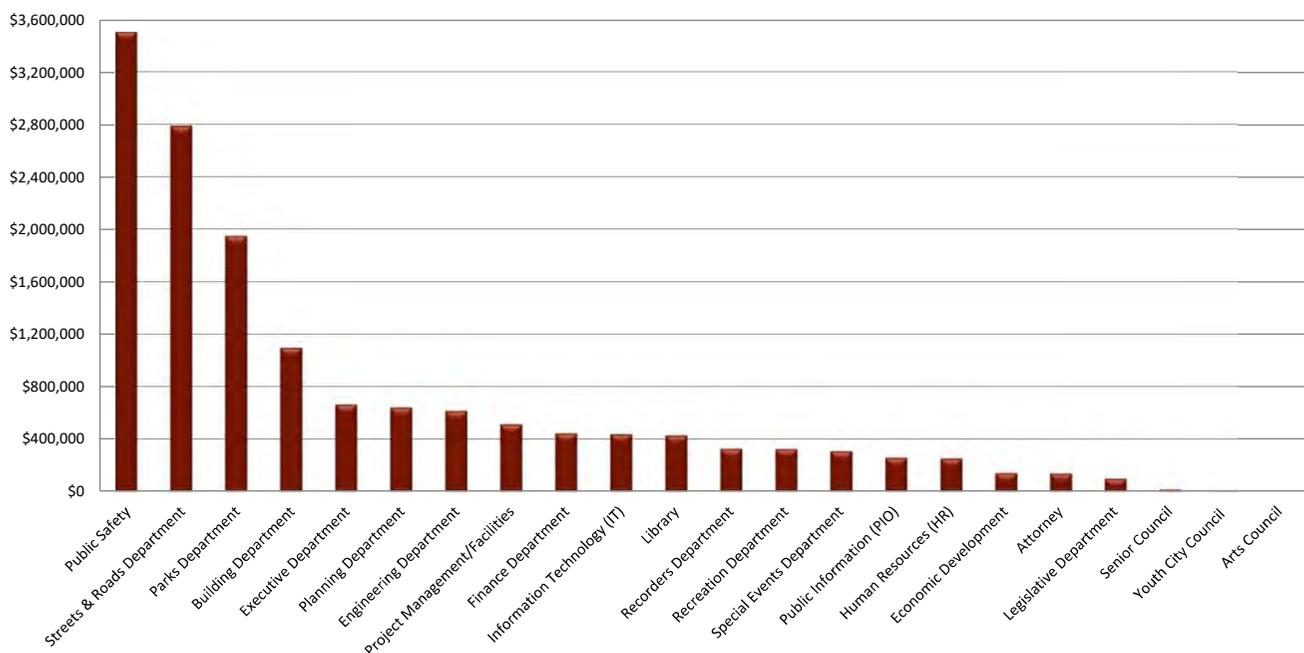
GENERAL FUND SUMMARY EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	4,000,368	4,431,441	4,833,884	5,484,567	5,571,406	5,732,871
Materials, Supplies & Services	5,389,931	6,955,969	6,825,234	7,614,401	7,909,930	8,168,405
Capital Outlay	259,628	400,577	437,226	568,625	405,504	276,350
Interfund Transaction	288,668	317,070	689,498	569,718	569,718	733,541
Ending Balance						
<b>Expenditure Total:</b>	<b>9,938,595</b>	<b>12,105,058</b>	<b>12,785,842</b>	<b>14,237,311</b>	<b>14,456,558</b>	<b>14,911,167</b>

GENERAL FUND SUMMARY REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Sales, Property, Utility, & Use Taxes	5,694,479	6,289,512	7,161,845	7,147,000	8,137,000	7,580,000
Planning, Building, & Engineering Fees	3,012,330	4,046,681	5,283,283	3,612,050	6,009,875	4,244,700
Class B & C Road Funds	1,104,598	1,144,864	1,373,327	1,350,000	1,500,000	1,300,000
Charges For Services	-	-	-	-	-	-
Sport Recreation Fees	132,387	88,885	114,159	114,500	98,800	98,800
Fines & Forfeitures	129,689	136,386	124,570	135,000	133,000	135,000
Miscellaneous	603,816	744,316	1,771,573	750,775	794,430	327,700
Intergovernmental/Grants	195,933	236,494	14,932	-	-	-
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	(942,405)	(628,130)	(2,418,890)	1,087,629	(1,352,372)	1,224,967
<b>Revenue Total:</b>	<b>9,930,826</b>	<b>12,059,006</b>	<b>13,424,799</b>	<b>14,196,954</b>	<b>15,320,733</b>	<b>14,911,167</b>

GENERAL FUND BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	(194,889)	(46,012)	659,461	(40,357)	864,175	0
Use of Fund Balance Reserve:	3,070,888	2,875,999	2,829,987	3,489,448	3,489,448	4,353,623
<b>Fund Balance (Deficit)- Ending:</b>	<b>2,875,999</b>	<b>2,829,987</b>	<b>3,489,448</b>	<b>3,449,091</b>	<b>4,353,623</b>	<b>4,353,623</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	6.00	6.00	6.00	6.00	6.00	6.00
Appointed	3.00	3.00	3.00	3.00	3.00	3.00
Full-time	34.86	39.62	48.82	54.54	54.54	54.29
Part-time/Seasonal	14.28	14.47	15.02	18.02	18.02	18.75
<b>FTE Total:</b>	<b>58.14</b>	<b>63.09</b>	<b>72.83</b>	<b>81.56</b>	<b>81.56</b>	<b>82.04</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT FY 2021



# GENERAL FUND REVENUES

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## GENERAL FUND REVENUE OVERVIEW

The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as sales tax, property tax, vehicle license fees, and various other taxes and fees.

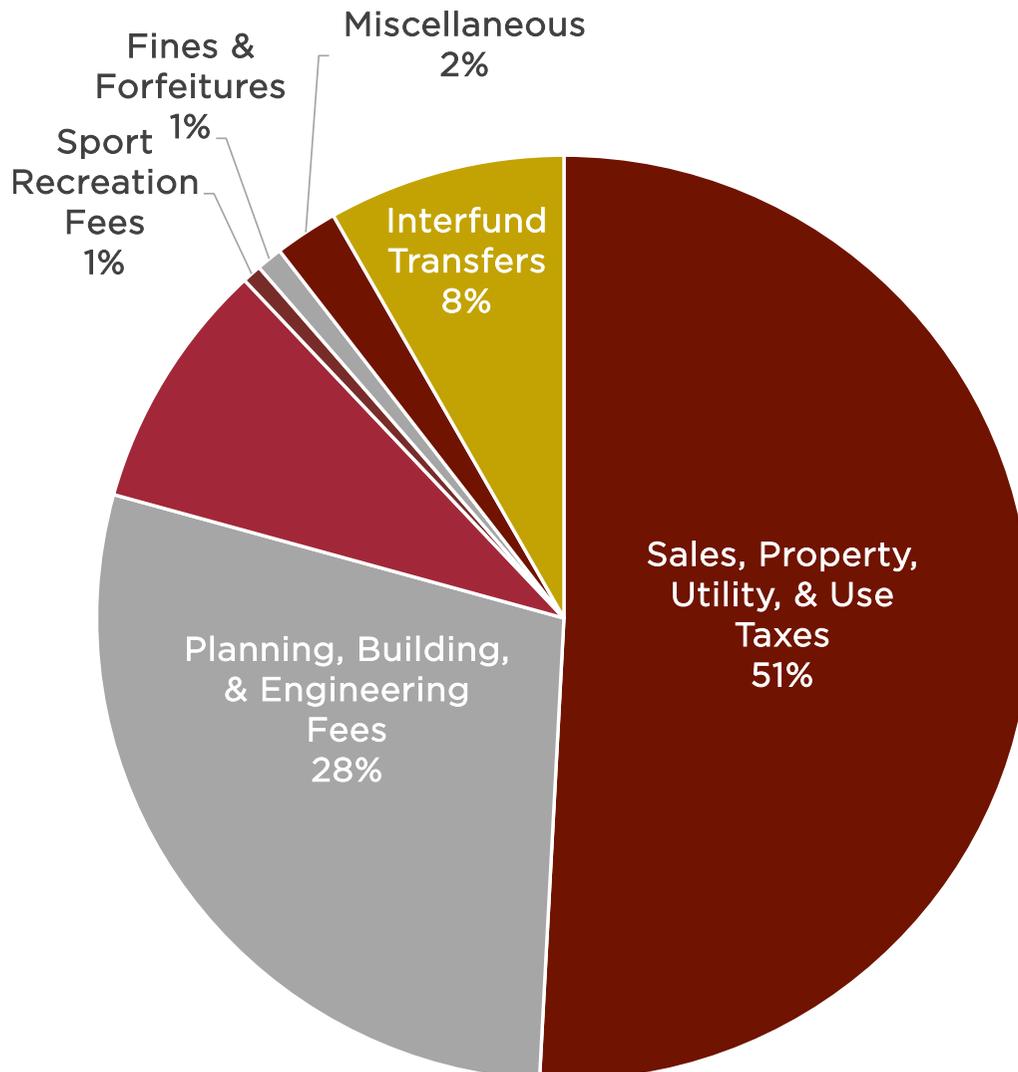
Departmental revenues are generally related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be reviewed in the context of the department's overall budget and will be monitored periodically to ensure the department is operating within budget constraints.

General Fund revenues are not received in equal monthly distributions or payments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The varying nature of revenue sources result in an uneven cash flow throughout the fiscal year. For example, the City's lowest cash balance generally occurs in November, while in December and April, property taxes are received and replenish the General Fund cash balance. Where appropriate, this fluctuating intake of revenues has been taken into consideration when developing estimates for each revenue category.





# GENERAL FUND REVENUES BY SOURCE FY 2021



## General Fund Revenues Categories

- Taxes - Consists mostly of sales tax, property tax, and utility franchise fees
- Planning, Building, & Engineering Fees - Building permit fees, engineering fees, planning fees, etc.
- B&C Roads - Money from UDOT used to build and repair roads
- Transfers - Consists of transfers from utility funds for administrative services performed by General Fund employees
- Miscellaneous - Comes mostly from revenue not easily classified in other categories
- Fines & Forfeitures - Revenue from various fines imposed by the city
- Recreation Fees - Charges for citizens to participate in city recreation programs

# GENERAL FUND REVENUES

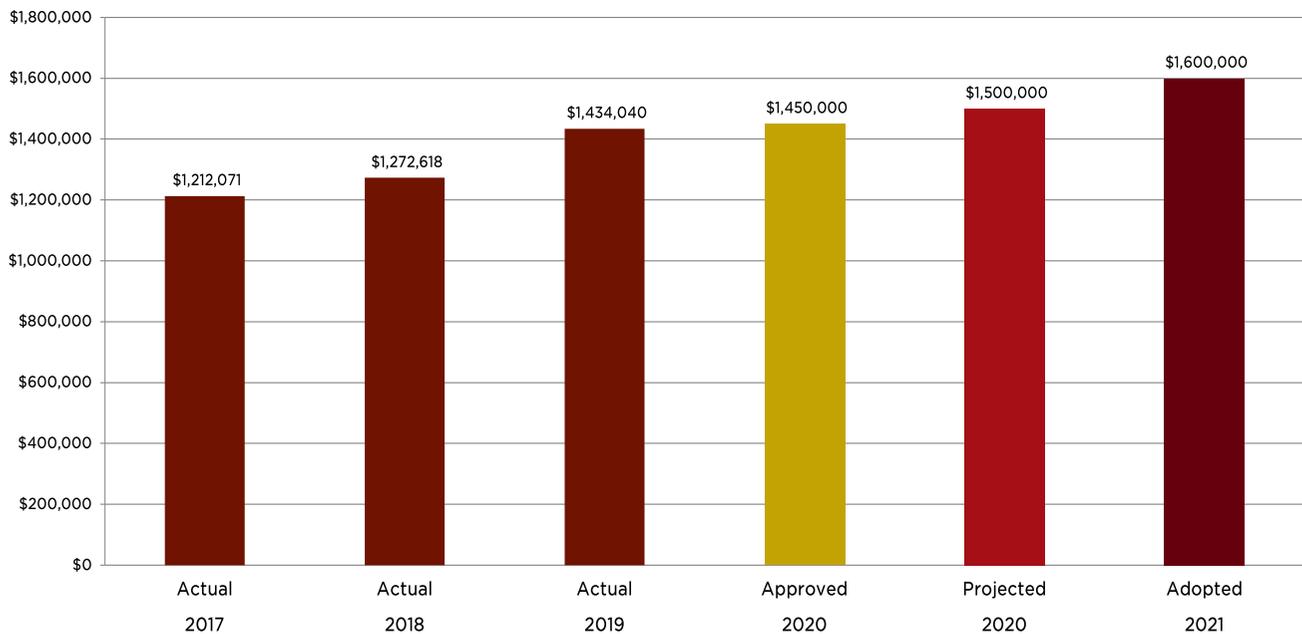
## GENERAL FUND REVENUE SOURCES

### Property Tax

Property tax is Eagle Mountain City's second largest source of tax revenue for the General Fund. It is an ad valorem (value-based) tax imposed on real property and tangible personal property. Property tax revenue is collected by the County and then distributed among cities, counties, school districts, and special districts. Eagle Mountain property owners pay a basic tax on the assessed value of real property.

The City's property tax rate is currently 0.000769 approximately a 6.8% decrease from last year. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100%. On the following page, a property tax breakdown is provided for a \$200,000 and \$300,000 primary residence. The City receives about 7.5% of what residents pay in property taxes.

## YEAR-OVER-YEAR PROPERTY TAX REVENUES



For FY 2020, property tax revenue (see bar chart above) is estimated at \$1.5 million, which represents an increase from previous years. The increase is expected as the City continues to grow and develop.

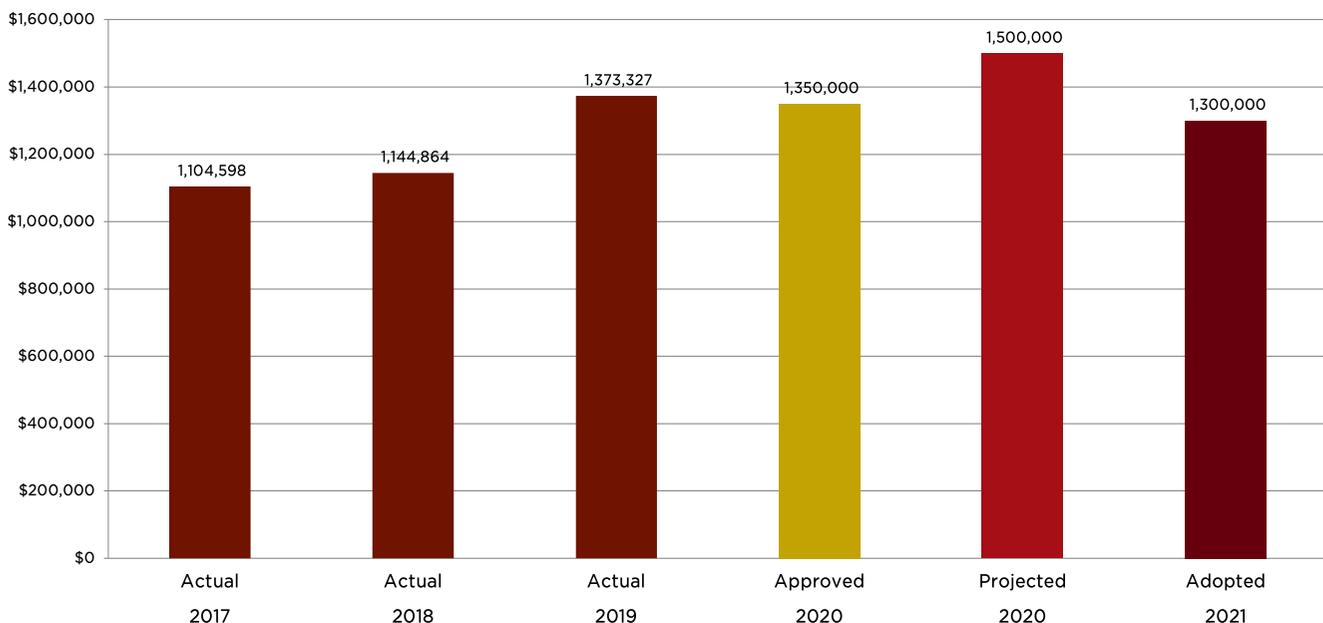


PROPERTY TAX BREAKDOWN			
Home Appraised Value	\$	200,000	\$ 300,000
Taxable Value (55%)	\$	110,000	\$ 165,000
Alpine School District	\$	741.84	\$ 1,112.76
United Fire Authority	\$	188.65	\$ 282.98
Eagle Mountain City	\$	84.59	\$ 126.89
Utah County	\$	114.51	\$ 171.77
Central Utah Water			
Conservancy District	\$	44.00	\$ 66.00
<b>Total Property Tax Bill</b>	<b>\$</b>	<b>1,173.59</b>	<b>\$ 1,760.39</b>

### B & C Funds / Intergovernmental / Grants

The B&C and Intergovernmental revenues make up 10% of General Fund revenues. The City anticipates receiving \$1.3 million in B&C Road funds. These are funds distributed by the State’s Department of Transportation (UDOT) according to a formula which takes into account a city’s population and its total road mileage. These funds are restricted to road improvements.

## YEAR-OVER-YEAR CLASS B&C ROAD FUNDS

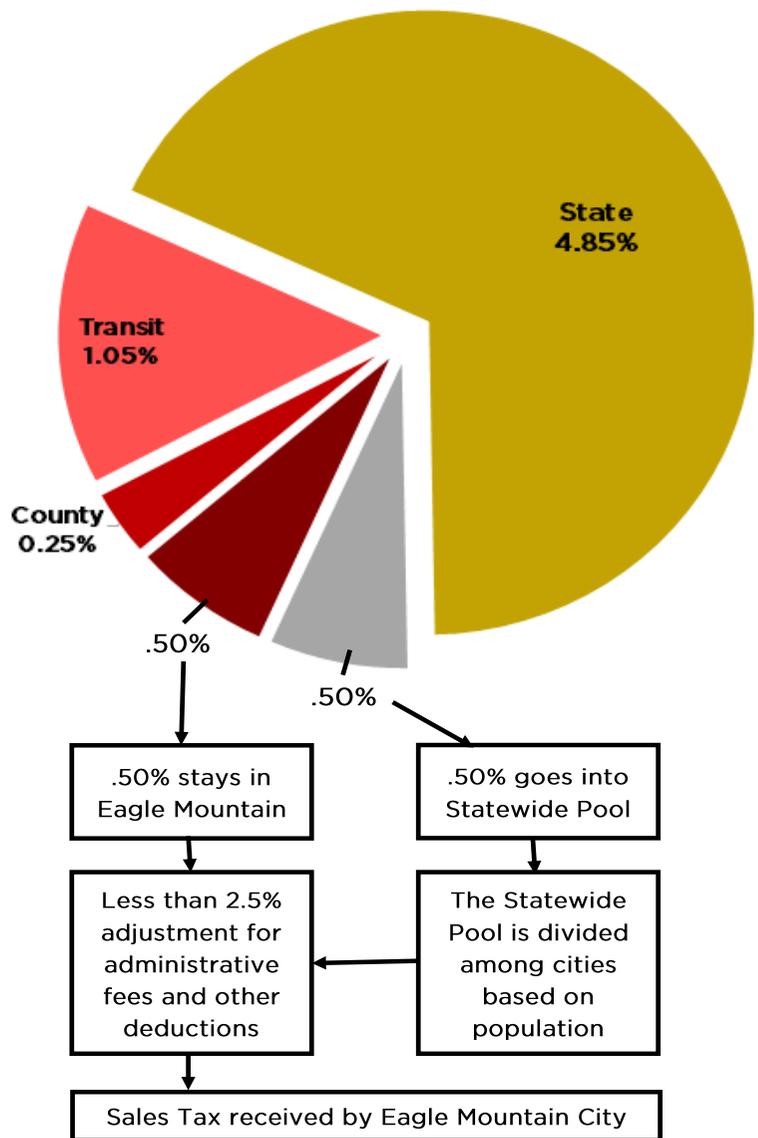


# GENERAL FUND REVENUES

## Sales and Use Tax

Sales tax is the City's largest General Fund revenue source. It is imposed on the total retail price of any tangible personal property (excluding a variety of state-mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected (e.g., internet sales). Sales tax is collected by the State Tax Commission and includes a state sales tax, the locally-levied sales tax, and several other components, depending on the commodity purchased.

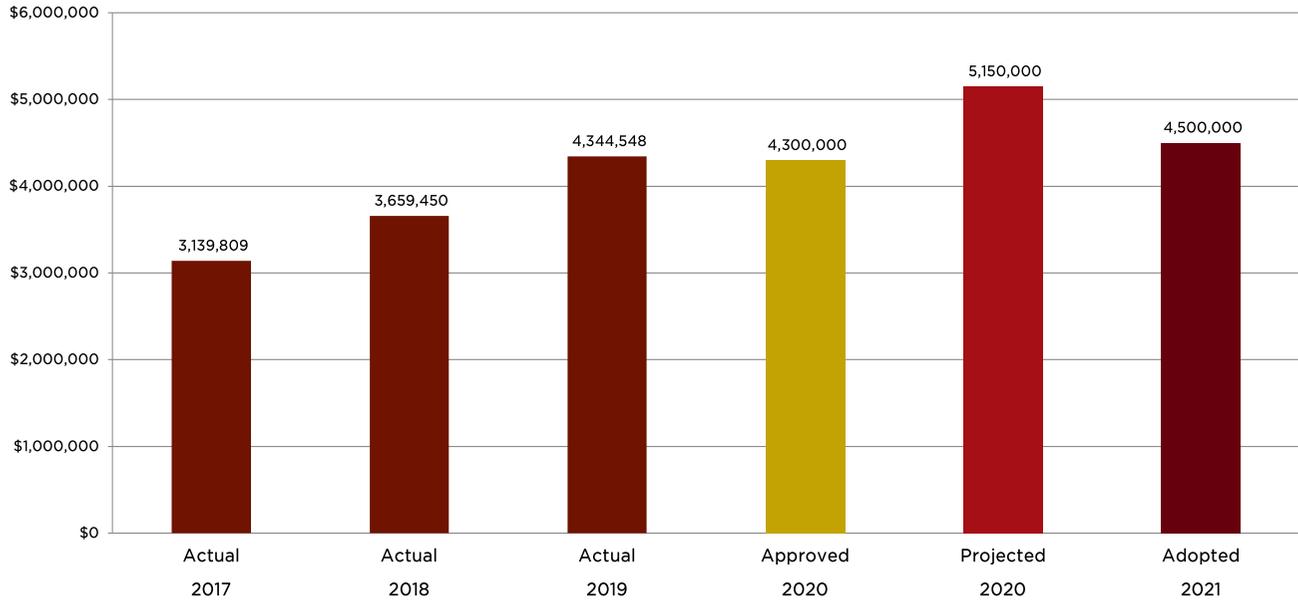
Sales in Eagle Mountain are taxed at 7.15% (4.85% state, 1% local, 1.05% transit and highways, 0.25% county). However, most of the \$3.74 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size (see chart to right).



This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 40% of all General Fund revenues for FY 2021 approved projections. The City continues to forecast conservatively, however, which is evident from last year's sales tax being \$604,000 more than the initial approved budget. The two factors that played the largest role in the change are (1) increases in local businesses and consumer spending, and (2) increases in city population.



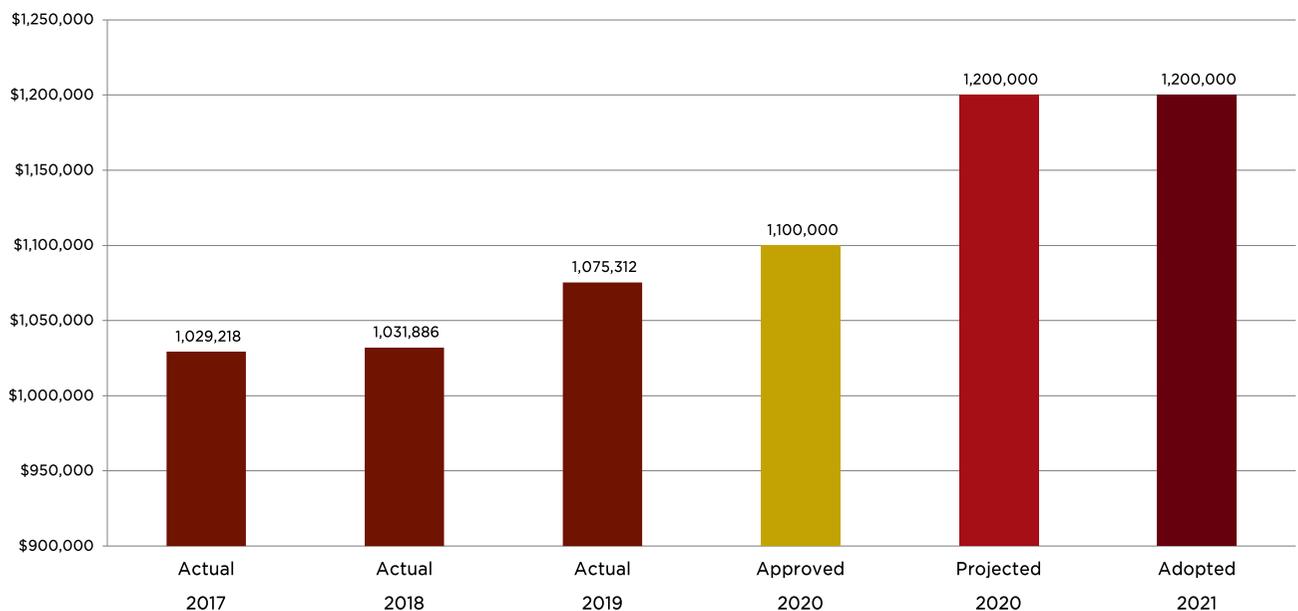
## YEAR-OVER-YEAR SALES TAX REVENUES



### Utility Franchise Fees

State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since utility tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Revenue in this category has steadily increased each year due to increased commercial and residential development.

## YEAR-OVER-YEAR UTILITY FRANCHISE FEE REVENUES

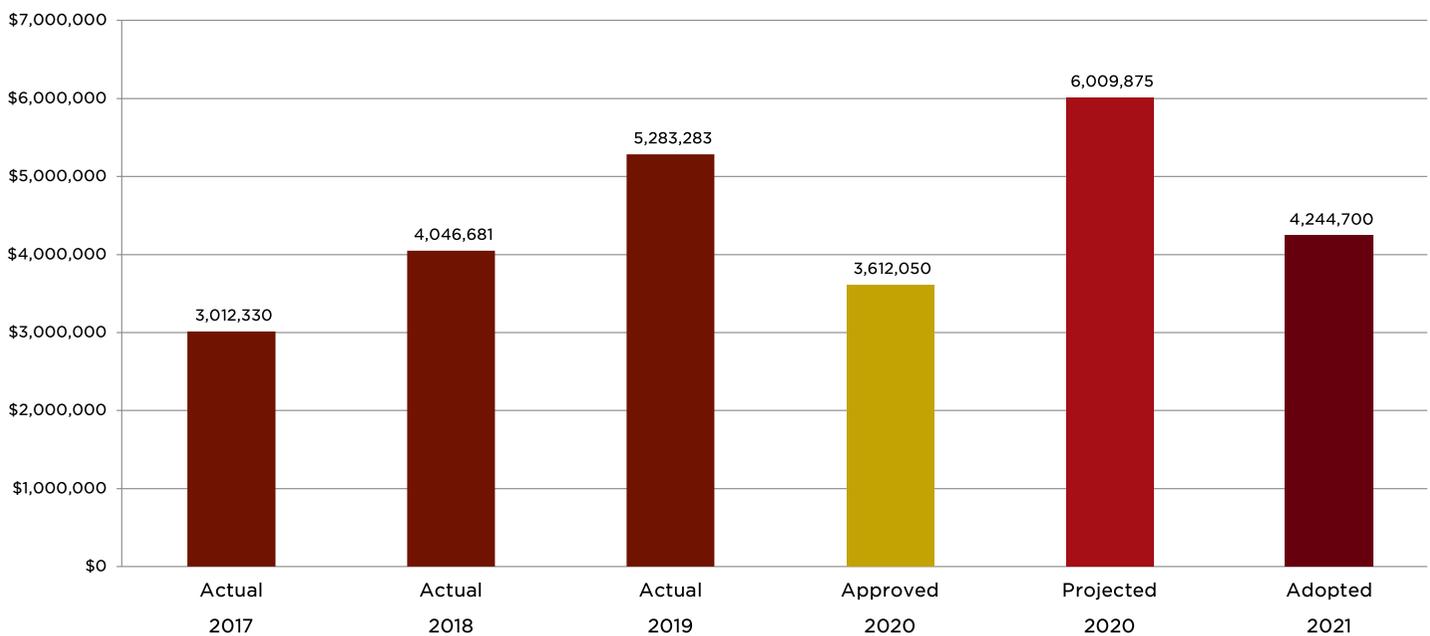


# GENERAL FUND REVENUES

## Planning, Building, & Engineering Fees

This revenues category consists of various permits and license requirements established by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$1.725 million in FY 2021. Other components include building plan check revenue, expected to be \$750,000, and plat fees, expected to total \$250,000. Revenues have grown steadily over past years, this fiscal year, revenues are projected to increase. The City continues to see a strong housing and construction market.

## YEAR-OVER-YEAR PLANNING, BUILDING, & ENGINEERING



## Fines and Forfeitures

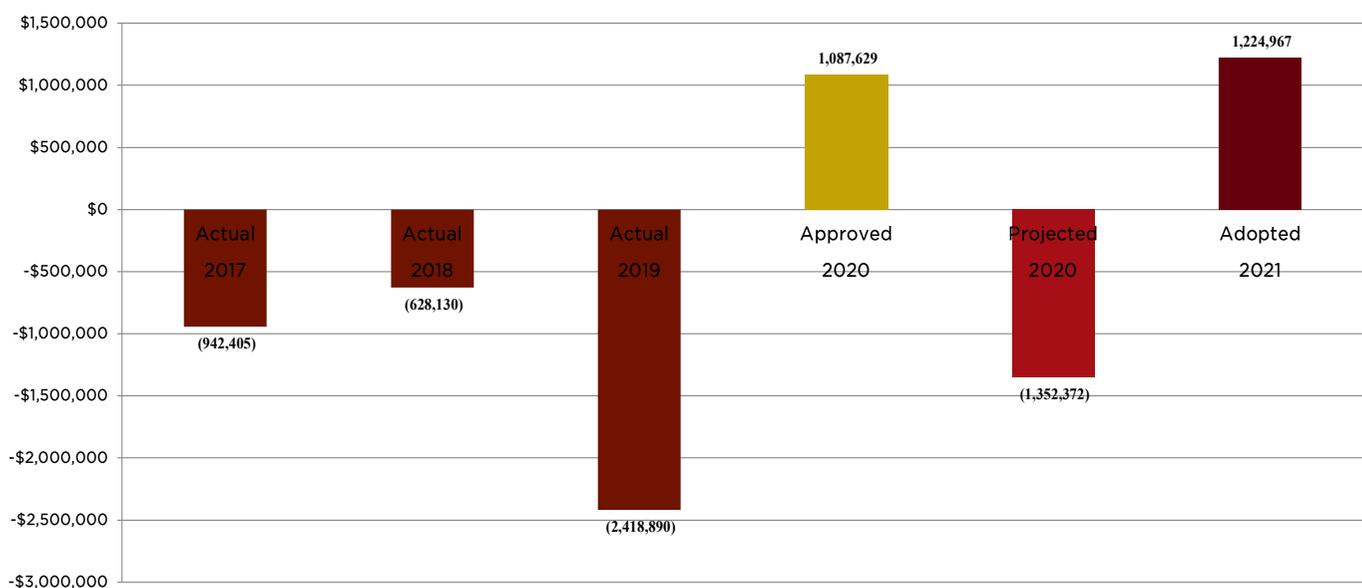
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2021, revenue from this category is proposed to be \$135,000. This revenue source is primarily comprised of late fees, which account for \$125,000 of the expected revenue.



## General Fund Transfers

General Fund transfers are transfers from one fund (such as the Water Fund) into the General Fund. These transfers mostly consist of administrative charges. Administrative charges are reimbursements for work done by General Fund employees for other funds. For example, if the Finance Director handles calls about water billing, the water utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2020, General Fund transfers will increase by over \$127,000 from the projected 2020 amount.

### YEAR-OVER-YEAR GENERAL FUND TRANSFERS



## Recreation Fees & Miscellaneous Revenues

Recreation fees are charges to citizens for participation in various recreation programs put on by the City. The recreation programs include volleyball, softball, basketball, flag football, soccer, baseball, and more. Recreation fees are expected to be \$98,800 for FY 2021. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2021, miscellaneous revenues are estimated at \$327,700.

# GENERAL FUND REVENUE DETAILS

## Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
31116 Property Taxes	1212070.75	1272618.27	1434039.93	1450000.00	1500000.00	1600000.00
31121 Property Taxes (Delinquent)	1,934	2,690	4,156	2,000	2,000	5,000
31300 Sales/Use Taxes	3,139,809	3,659,450	4,344,548	4,300,000	5,150,000	4,500,000
31410 Water Utility Fee	(63)	(51)	(6)			
31411 Electric Utility Fee	(444)	(106)	(2)			
31412 Gas Utility Fee	(226)	(92)	10			
31415 Municipal Energy Tax	1,029,218	1,031,886	1,075,312	1,100,000	1,200,000	1,200,000
31420 Motor Vehicle Fee-In-Lieu	116,096	157,777	154,367	145,000	160,000	150,000
33470 Utah State Telecom Fee	196,083	165,338	149,421	150,000	125,000	125,000
<b>Total:</b>	<b>5,694,479</b>	<b>6,289,512</b>	<b>7,161,845</b>	<b>7,147,000</b>	<b>8,137,000</b>	<b>7,580,000</b>
PLANNING, BUILDING, ENGINEERING FEES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
32100 Business Licenses	19,985	18,465	20,453	22,000	22,000	22,000
32214 Permits-Signs	100			400	400	300
32215 Franchise Agreement Fees					1,300	1,300
32220 Conditional Use				1,000	1,000	1,000
32311 Building Permits-Building	1,368,236	1,814,574	2,445,085	1,550,000	2,810,000	1,725,000
32316 Building Permits-Grading & Excavating	18,031	4,916	7,987	5,000	40,000	5,000
32320 Building Permit- Surcharge	2,725	3,356	3,536	3,500		
32330 Building Permit-Temporary Power Inspection	78,700	78,300	75,800	65,000	110,000	75,000
32340 Building Fast Track Fees	32,400	40,800	43,250	40,000	99,000	45,000
34121 Processing Fee-Recording Legal Docs	22,800	22,400	24,000	20,000	40,000	20,000
34218 Dev Fees-Subdivision Inspections	404,718	469,710	638,616	500,000	965,000	700,000
34512 Building Permits-Plan Check	673,470	663,269	840,115	700,000	980,000	750,000
34513 Building Permits-Plan Check (Commercial/Solar)	56,970	54,276	216,644	420,000	156,000	150,000
34515 Dev Fees-Plat Fees	217,240	284,074	429,876	285,000	285,000	250,000
34516 Dev Fees-Zoning and Subdivision	100	100	-	150	175	100
39725 Dev Contribution - Street Lights	116,856	592,442	537,922		500,000	500,000
<b>Total:</b>	<b>3,012,330</b>	<b>4,046,681</b>	<b>5,283,283</b>	<b>3,612,050</b>	<b>6,009,875</b>	<b>4,244,700</b>
CLASS B & C ROAD FUNDS	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
33460 Class B & C Road Funds	1,104,598	1,144,864	1,373,327	1,350,000	1,500,000	1,300,000
<b>Total:</b>	<b>1,104,598</b>	<b>1,144,864</b>	<b>1,373,327</b>	<b>1,350,000</b>	<b>1,500,000</b>	<b>1,300,000</b>
CHARGES FOR SERVICES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
34320 Ambulance Services						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
RECREATION	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
34704 Men's Volleyball				10,000	10,000	10,000
34705 Adult Softball	3,780	19,487	12,642			
34706 Women's Basketball				2,800	2,800	2,800
34707 Men's Basketball				2,500	2,500	2,500
34708 Flag Football				1,200		
34709 Women's Volleyball	2,500	1,200	1,200	1,600	2,800	2,800
34710 Adult Volleyball	1,000	4,400	1,600			
34711 Youth Sports	(1,028)	1,669	3,525			
34712 Adult Sports	420					
34713 Youth Soccer	3,340	170	7,412	3,200	3,200	3,200
34713 Youth Soccer (Fall)						
34714 Youth Baseball	61,800	3,404	4,080	3,200		
34715 Youth Basketball	54,075	57,605	74,035	65,000	65,000	65,000
34717 Youth Soccer (Spring)						
34701 New Programs				5,000	5,000	5,000
34703 Pickleball	475			3,000	3,000	3,000
34702 Ultimate Frisbee				3,000	3,000	3,000
34718 CSSA Softball (Spring)	6,025		8,050	7,000		
34719 CSSA Softball (Fall)		950	1,900	7,000		
34720 Youth Sports Camp			(285)		1,500	1,500
<b>Total:</b>	<b>132,387</b>	<b>88,885</b>	<b>114,159</b>	<b>114,500</b>	<b>98,800</b>	<b>98,800</b>
FINES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
35990 Utility Reconnect/Disconnect Fee	17,725	16,725	5,004	5,000		
36010 Library Fines & Services	7,629	9,852	7,534	8,000		
36020 Late Fees & Penalties	99,770	103,670	99,948	115,000	125,000	125,000
36030 Collection Fees	780	2,179	6,785	2,500	2,500	2,500
36080 Not Sufficient Funds (NSF) Fee	3,785	3,960	5,300	4,500	5,500	5,500
<b>Total:</b>	<b>129,689</b>	<b>136,386</b>	<b>124,570</b>	<b>135,000</b>	<b>133,000</b>	<b>135,000</b>



MISCELLANEOUS REVENUE	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
33480 State Liquor Fund Allotment	21,930	19,065	17,512	18,000	25,000	25,000
34330 Fire Services	31,057	21,190	12,160	12,000	11,000	11,000
34520 Park Fee In Lieu	108,215	77,559	742,811	75,000	-	-
34525 Silverlake Trees	17,700					
34530 Landscaping Escrow						
34540 Community Improvement Fee						
34555 Banked Water Transfer Fee	1,250		750	1,500	1,300	1,500
33101 Economic Development Golf Sponsorship		7,663	8,997	10,000	7,000	7,000
33102 Ladder Signs Revenue					33,000	6,000
33103 Vendor Street Fair		(100)	4,708	10,000	10,000	10,000
34610 Pony Express Days Sponsorships	15,500	10,500	19,000	9,000		
34612 Pony Express Days Revenue	(260)					
34613 Pony Express Days Softball Tournament						
34614 PED Adventure Ride	280					
34615 Miss Eagle Mountain Pageant Sponsorships						
34616 Miss Eagle Mountain Pageant (Tickets)		220				
34619 Pony Express Days Baby Contest						
34620 Trick Or Treat Village	280	420				
34623 Pancake Breakfast						
34624 Carnival Wristbands	7,108	14,534	12,580	15,000	15,000	15,000
34626 Parade	1,170					
34627 Vendor Booth	4,595	3,125	2,325	7,000	7,000	7,000
34628 Food Vendor Booth	2,500	1,125	1,725	2,100		
34643 Utah South Pacific Festival					1,500	1,500
34650 Special Event Permit			646	275		
34665 EM City Merchandise	1,113	610	2,471	1,000	500	750
34671 Miss EM Pageant Revenue	2,197	1,932	3,325	2,000	3,000	3,000
34680 Miscellaneous Events Revenue		2,012	6,217			
34731 Use Fees- Parks and Public Parks	190	135				
34890 Reimbursement- Miscellaneous	157,167	169,438				
34910 Services-Photo Copies	521	140	198		110	100
35020 Damage to Property-Reimb			194			
35710 Cell Tower Lease	6,000	6,000	6,000	6,000	6,000	6,000
37010 Interest	192,017	356,594	792,516	500,000	640,000	175,000
37020 Gain on Sale of Vehicles				50,000		
37050 Sale-Maps/Publications	156	74	40	100	100	100
37070 Rental Income	700	665	4,830	2,800	3,300	3,000
37090 Other Miscellaneous	27,162	43,661	135,881	25,000	25,000	50,000
39320 Library Donations	2,489	3,036	2,076	3,000	3,000	3,000
39330 Youth Council Fundraiser				500	500	500
39360 Senior Council Fundraiser	766	512	830	500	500	500
39365 Senior Meals - MAG Reimbursement					1,620	1,750
<b>Total:</b>	<b>603,816</b>	<b>744,316</b>	<b>1,771,573</b>	<b>750,775</b>	<b>794,430</b>	<b>327,700</b>

INTERGOVERNMENTAL TRANSFERS/GRANTS	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
31163 Safety Grant - ULGT	2,500					
31165 UT Library & Technology Grant						
33317 Grant - MAG/UDOT		242,928				
33400 Miscellaneous Grants	3,000		14,932			
33425 Pony Express Trail Grant						
33433 State Parks & Trails Grant	190,433	(7,434)				
33457 Library Grant		1,000				
33447 EMP Grant						
33495 Cemetery Grant						
<b>Total:</b>	<b>195,933</b>	<b>236,494</b>	<b>14,932</b>	<b>-</b>	<b>-</b>	<b>-</b>

# GENERAL FUND REVENUE DETAILS

IMPACT FEES/EQUITY BUY IN	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Storm Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
<b>Total:</b>	-	-	-	-	-	-

INTERFUND TRANSFERS	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
37151 Due From-Water	401,970	411,112	443,479	499,316	499,316	535,272
37152 Due From-Sewer	398,086	406,392	438,403	491,361	491,361	521,366
37153 Due From-Electric						
37155 Due From-Gas						
37157 Due From-Solid Waste	58,568	59,675	62,858	65,613	65,613	72,842
37158 Due From Golf Fund		53,611				
37159 Due From-Storm Drain	59,335	60,853	66,370	71,338	71,338	76,069
37171 Due From SID 98-1						
37172 Due From-AA 2013-1	20,000		20,000	20,000	20,000	20,000
37174 Due From-AA 2000-1	30,000					
38060 Due From Fund 60		73,954				
37116 Due From Public Safety Impact Fee Fund	91,023					
38111 Due From Water Impact Fee Fund		65,934				
38179 Due From Road Bond Debt Service Fund		339				
Due To Fund 51 (Water)	(65,934)					
Due To Fund 54 (Fleet)						
Due To Fund 58 (Golf Course)	(12,018)					
Due To Fund 60 (Economic Development)	(72,000)					
Due To Cemetery Fund	(5,000)	(10,000)				
Due To General Fund Capital Projects Fund	(1,846,435)	(1,750,000)	(3,450,000)	(60,000)	(2,500,000)	(582)
Fund Balance Adjustment (Use of Fund Balance Reserve)						
<b>Total:</b>	<b>(942,405)</b>	<b>(628,130)</b>	<b>(2,418,890)</b>	<b>1,087,629</b>	<b>(1,352,372)</b>	<b>1,224,967</b>

# PERFORMANCE MEASURES EXPLAINED

---

Starting FY 2019, Eagle Mountain City began transitioning our performance measurements in an effort to more accurately and fairly represent the true performance of Eagle Mountain City staff. Our new standards suggest performance measures should help City Administration identify issues with processes or recognize the need for additional personnel rather than monitor general KPIs that ultimately are subject to external forces. Performance measures are no longer shown on individual department pages.

As Eagle Mountain City has worked to improve performance measures over the last several years, we determined that we could do far better and that we could become the standard for performance measures. We set the bar with our belief that performance measures should track performance that is as close to being in complete control of the department as possible. This standard disqualifies the vast majority of typical measures used by Cities nation-wide since most performance measures or KPIs are often representative of a multitude of factors beyond the absolute control of the department or employee's efforts. Furthermore, performance measures should be trackable over time; indicative of a department's work ethic, determination, and efficiency; and give city administration the data needed to ask the right questions.

Finding performance measures that meet these standards is challenging. Due to the integrative and collaborative nature of city government, finding performance measurements within the control of a single department is nearly impossible in many cases. Many performance measurements we have used in the past and many we have tried to borrow from other cities are highly dependent on outside forces such as the general public, other businesses, other departments within the government, the status of the economy, or simply their allotted budget from year to year. Because of this, the measurement may not be an accurate portrayal of the department's performance for the year.

To address the problem of control and independence, in FY 2019 we revised our performance measures and we continue to revise the measures. In some cases, we have grouped individual departments into subgroups with performance measures that span multiple departments. These new measures will reflect the efficiency and effectiveness of the subgroup as a whole rather than a single department. The new performance measures are presented at the end of the General Fund section, rather than being listed on each individual department page. Some departments do not have new measurements specified yet, as City staff are still working to develop measures that meet the new standards.

We believe the new measurements will help the City to better measure the performance of individual departments and help inform the City on issues of budgeting, staffing, and efficiency.

# GENERAL FUND DEPARTMENTS

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The following section will include a thorough look into the various departments that are financially grouped within the General Fund. This means that the revenues for each of these departments are pooled into the General Fund, and the expenditures from each of the following departments will be funded by the General Fund. Unlike Special Revenue Funds, the revenues from a department do not necessarily equal the expenditures for the department. This allows the City to maintain departments that may be more costly to operate.

This section will include department accomplishments, organizational and personnel descriptions, and detailed expenditure analysis. For each department (excluding contracted services), we will also include our previous performance measurements based on the city objectives defined in the Budget Message. New performance measurements for each department are included together at the end of this section.



# ATTORNEY

### Mission

To provide legal counsel and representation to the City to assure legal compliance and protect the City's interest in all legal matters.

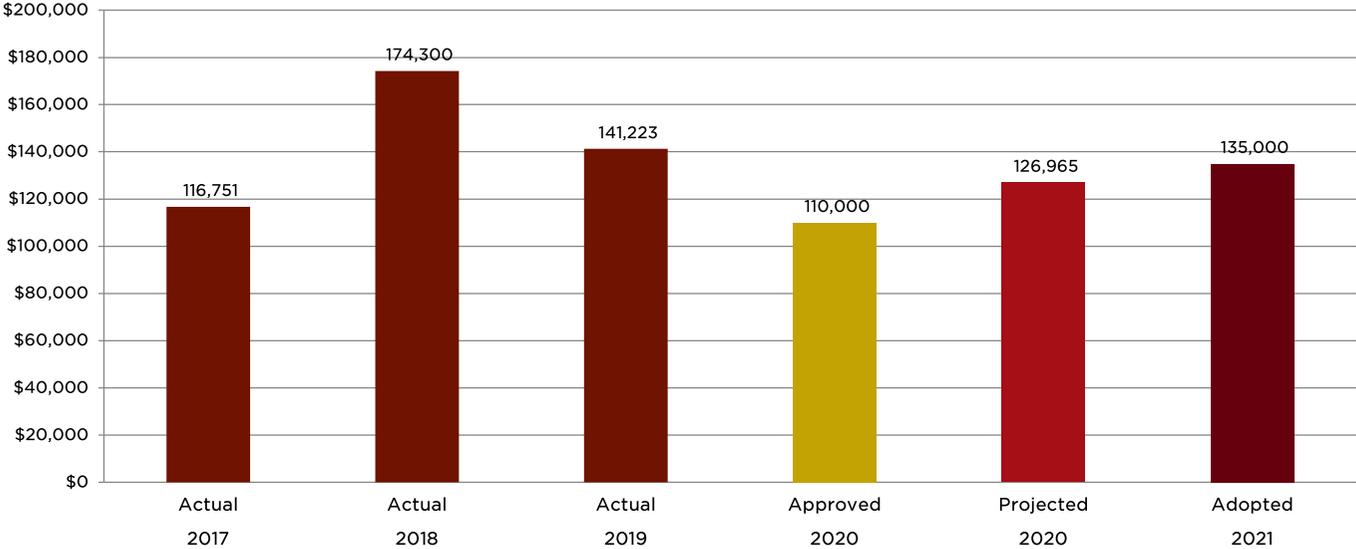
### Department Description

Eagle Mountain contracts with Cohne Kinghorn Law to provide legal services as needed. The City Attorney attends all City Council meetings. He also represents Eagle Mountain in all legal actions against the City not involving collections, insurance defense, or other specialized litigation.



The City contracts with the law firm Cohne Kinghorn, based out of Salt Lake City

## YEAR-OVER-YEAR ATTORNEY DEPARTMENT EXPENDITURES



# ATTORNEY

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASED by 23%

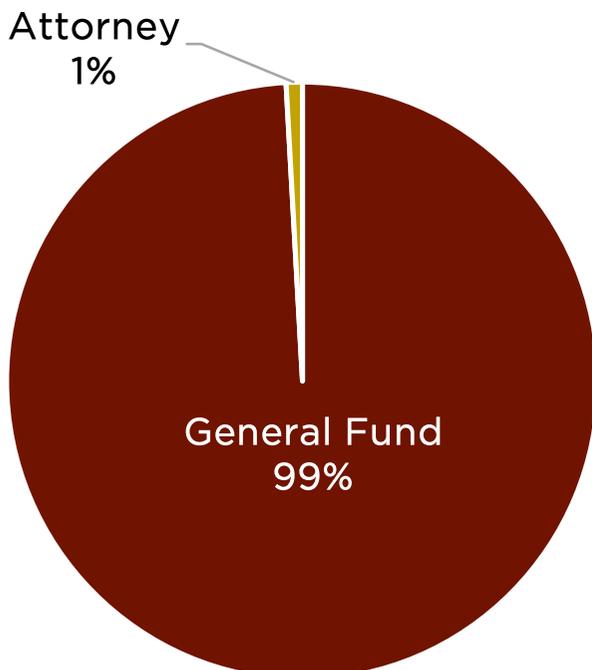
Personnel Services - There is no personnel budget for this department. A legal attorney is contracted from Cohne Kinghorn law firm to cover the City's legal needs.

Interfund Transactions - There are no interfund transactions for this department.

Materials, Supplies & Services - The entirety of the budget consists of this category. Services costs increased for this FY

Capital Outlay - There are no capital outlay expenditures proposed for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 11- Executive**  
**Department 41220- Attorney Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	116,751	174,300	141,223	110,000	126,965	135,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>116,751</b>	<b>174,300</b>	<b>141,223</b>	<b>110,000</b>	<b>126,965</b>	<b>135,000</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	116,751	174,300	141,223	110,000	126,965	135,000
<b>Revenue Total:</b>	<b>116,751</b>	<b>174,300</b>	<b>141,223</b>	<b>110,000</b>	<b>126,965</b>	<b>135,000</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Fund 10- General**  
**Sub 11- Executive**  
**Department 41220- Attorney Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
4121 Attorney Fees	116,751	174,300	141,223	110,000	126,965	125,000
2321 Travel & Training						
4531 Professional & Technical Services (ALJ)						10,000
<b>Total:</b>	<b>116,751</b>	<b>174,300</b>	<b>141,223</b>	<b>110,000</b>	<b>126,965</b>	<b>135,000</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# BUILDING

## Mission

Protect the public by ensuring that all buildings and structures comply with international building codes and city requirements.

## Department Description

The Building Department receives and reviews applications to build and alter structures and ensure they comply with local, state, and federal laws. As part of the process, the department performs inspections of homes and structures to ensure that these structures are safe, stable, sanitary, well-lit and ventilated, conserve energy, etc. The building department fulfills a key role in Eagle Mountain in preserving its structures and ensuring the City's future.



## Accomplishments

- Completed plan reviews for 1,290 new residential permits, 316 basement permits, and 401 accessory building permits
- Completed over 12,500 inspections with only 4.0 building inspectors

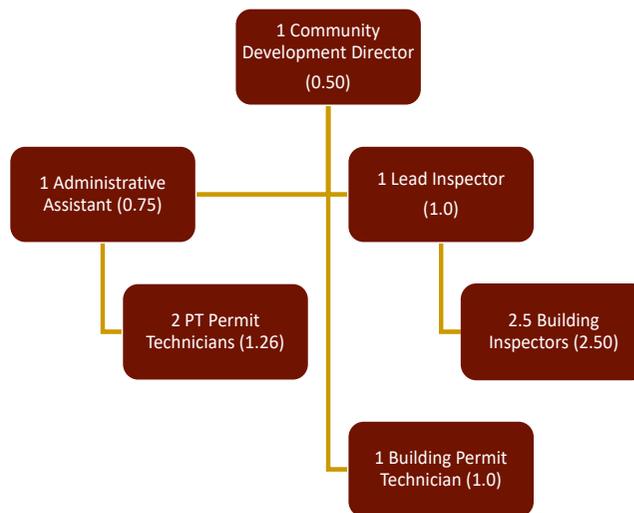
## Goals

- Complete all single-family residential plan reviews within 14 business days
- Implement new software that improves efficiency and drastically reduces the need for paper by allowing for digital plan submittals, plan reviews, inspection scheduling, and mobile inspection apps.





# BUILDING DEPARTMENT ORGANIZATION



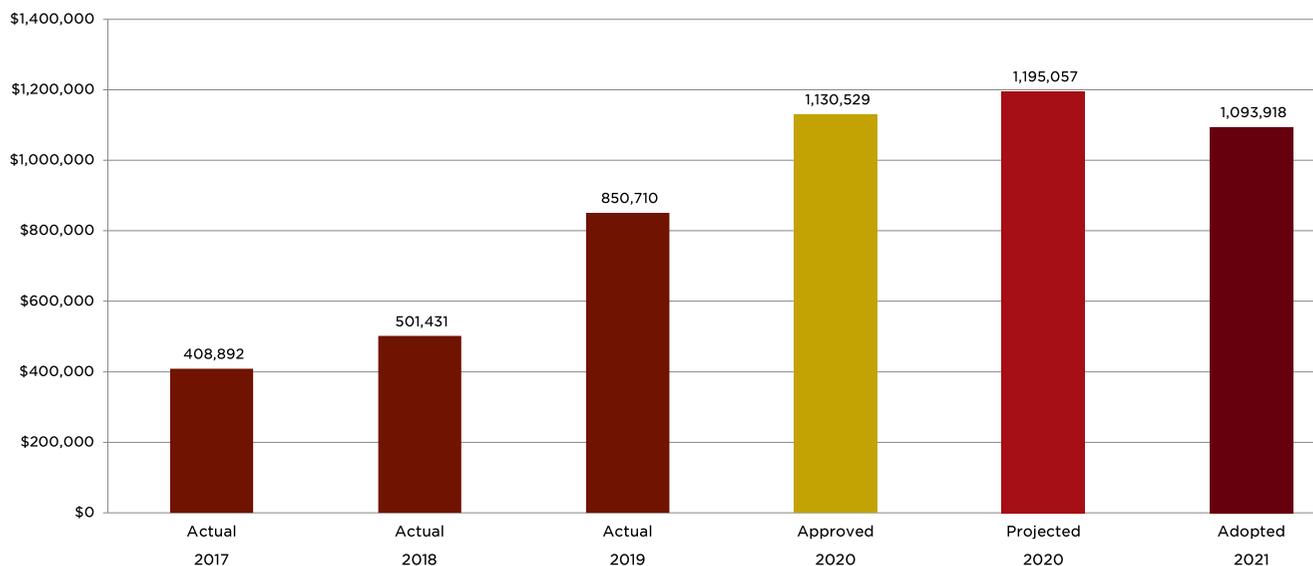
Building

\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## BUILDING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2021 decreased 0.75 (8.76 in FY 2020 to 8.01 in FY 2021).

## BUILDING DEPARTMENT EXPENDITURE TRENDS



# BUILDING

## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget DECREASE by 3%.

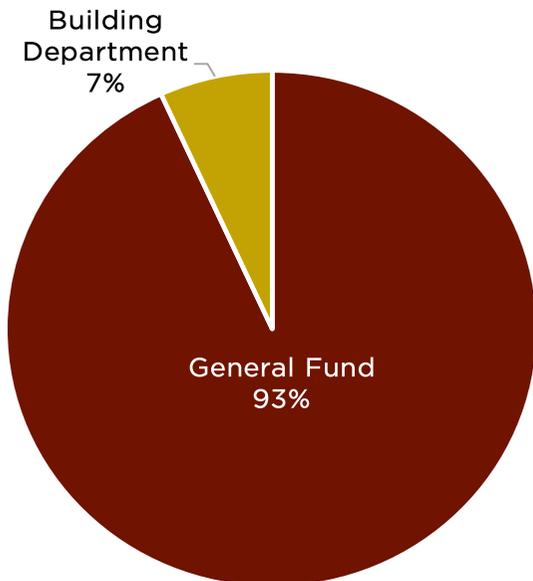
Personnel Services - Costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have decreased (\$39,384).

Interfund Transactions - This fund increased due to fleet fund transfers (\$687).

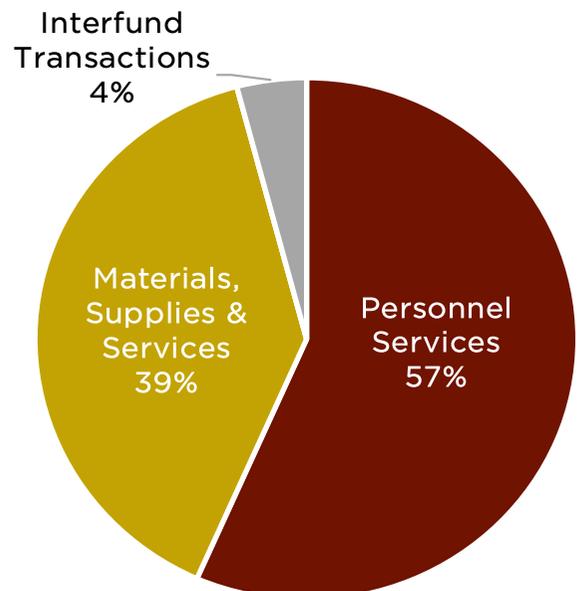
Materials, Supplies & Services - There was an increase due to subscriptions and memberships cost (\$2,085).

Capital Outlay - There are no capital outlay expenditures proposed for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 33 - Building Inspections**  
**Department 42420- Building Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	261,808	397,786	446,567	658,610	721,725	619,226
Materials, Supplies & Services	127,258	75,830	332,347	427,655	429,068	429,740
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	19,826	27,815	71,796	44,264	44,264	44,951
<b>Expenditure Total:</b>	<b>408,892</b>	<b>501,431</b>	<b>850,710</b>	<b>1,130,529</b>	<b>1,195,057</b>	<b>1,093,918</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	408,892	501,431	850,710	1,130,529	1,195,057	1,093,918
<b>Revenue Total:</b>	<b>408,892</b>	<b>501,431</b>	<b>850,710</b>	<b>1,130,529</b>	<b>1,195,057</b>	<b>1,093,918</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	4.00	5.00	7.50	7.50	7.50	6.75
Part-time/Seasonal	1.25	1.26	1.26	1.26	1.26	1.26
<b>FTE Total:</b>	<b>5.25</b>	<b>6.26</b>	<b>8.76</b>	<b>8.76</b>	<b>8.76</b>	<b>8.01</b>

**Fund 10- General**  
**Sub 33 - Building Inspections**  
**Department 42420- Building Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT	135,803	218,371	250,072	364,765	364,765	262,309
1112 Salaries - PT	28,723	47,355	55,959	70,185	70,185	142,272
1116 Fast Track Salaries	4,400		0	-	51,514	-
1211 Overtime	3,160	1,443	924	-	5,602	-
1242 Car Allowance			0	-	-	-
1300 Employee Benefits	11,241	16,007	16,842	22,615	28,796	22,809
1311 Bonus						
1321 Clothing Allowance	1,600	1,200	0	1,600	2,743	1,600
1511 FICA	1,787	2,954	6,642	4,351	4,351	2,275
1512 Medicare	2,488	3,837	4,392	6,307	6,307	5,866
1521 Retirement	21,622	34,738	39,632	67,372	67,372	67,949
1531 State Insurance Fund			0			
1541 Health Insurance	46,134	65,300	66,099	110,014	110,014	100,932
1545 Dental Insurance	3,622	4,825	4,443	7,814	7,814	9,304
1548 Vision Insurance	586	785	734	1,385	1,164	1,690
1561 Long Term Disability	643	971	829	2,201	1,098	2,220
<b>Total:</b>	<b>261,808</b>	<b>397,786</b>	<b>446,567</b>	<b>658,610</b>	<b>721,725</b>	<b>619,226</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	669	1,240	535	1,755	3,168	3,790
2321 Travel & Training	2,220	5,174	4,250	4,950	4,950	5,050
2369 Meetings	94	291	274	450	450	400
2411 Office Expenses & Supplies						
2421 Postage						
2431 Uniforms & Clothing		(20)				
2513 Equipment Supplies & Maintenance	190	330	634	500	500	500
3111 Utilities						
4531 Professional/Technical Services	124,085	68,814	326,654	420,000	420,000	420,000
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>127,258</b>	<b>75,830</b>	<b>332,347</b>	<b>427,655</b>	<b>429,068</b>	<b>429,740</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay						
7211 Building & Bldg. Improvements						
7410 Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	19,826	27,815	71,796	44,264	44,264	44,951
<b>Total:</b>	<b>19,826</b>	<b>27,815</b>	<b>71,796</b>	<b>44,264</b>	<b>44,264</b>	<b>44,951</b>

# COMMUNICATION

## Mission

To provide timely and accurate information to Eagle Mountain residents and other stakeholders through a variety of communication channels.

## Department Description

The Communications and Community Relations (CCR) department includes the director, digital media specialist, receptionists, and special events staff (special events has a separate budget). Responsibilities include communicating with residents about emergencies, news, events, meetings, and other topics of interest through content created for the city website, social media, newsletter, email/text notifications, podcast, videos, and digital signage; promoting events and fostering community spirit and culture; media relations and community relations; maintaining a positive image for the city.



C & C  
Relations

## Accomplishments

- Started the Talking Up Eagle Mountain podcast
- Added permanent digital signage
- Continued to increase social media followers and notification system subscribers
- Added digital media specialist position

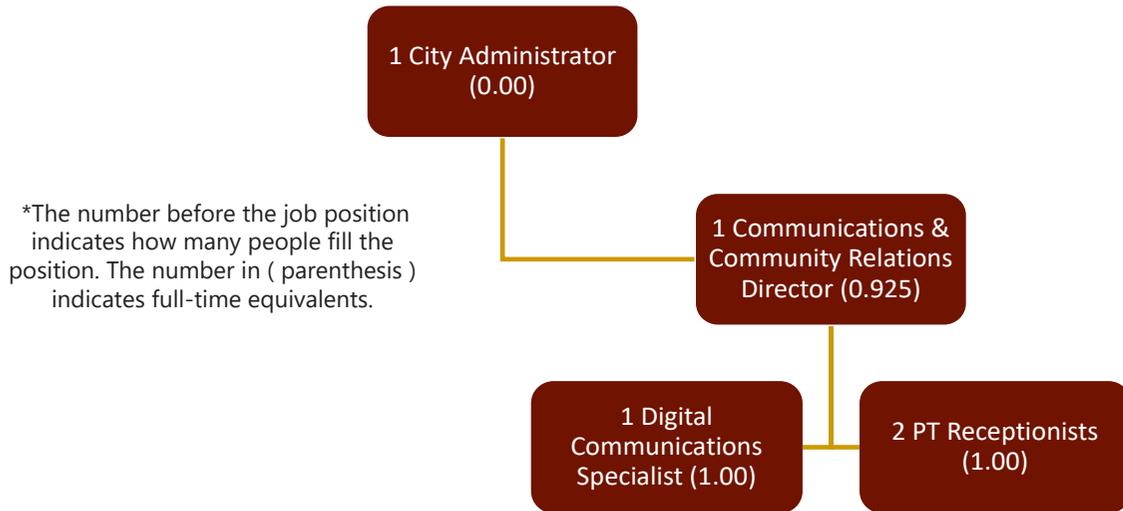
## Goals

- Attractive and design-consistent city entry monuments
- Attractive and helpful way finding signage
- Increase subscribers to emergency notification system





# COMMUNICATION ORGANIZATION

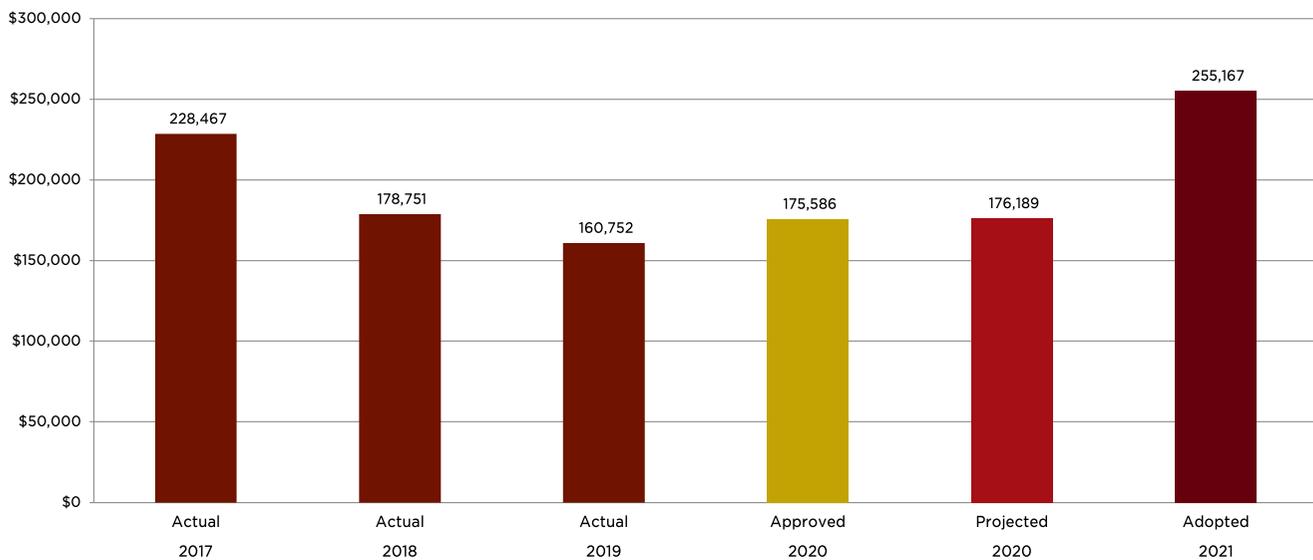


## COMMUNICATION PERSONNEL CHANGES

There was one Digital Communication Specialist added to the department.

## COMMUNICATION EXPENDITURE TRENDS

C & C  
Relations



# COMMUNICATION

## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASED by 45%

Personnel Services - Due to the hiring of a new FT position, personnel services have increased (\$79,581).

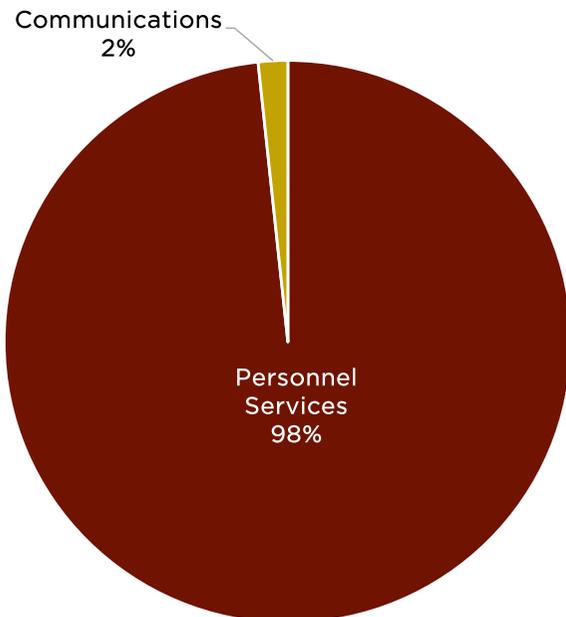
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Materials, supplies, and services saw no change.

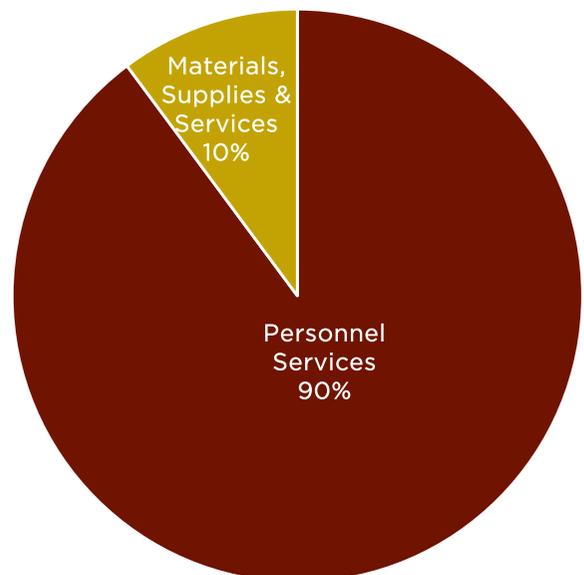
Capital Outlay - There are no capital outlay expenditures for this department.

C & C  
Relations

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 19**  
**Department 41970 - Non-Departmental-Public Information Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	139,976	150,715	144,109	149,586	150,189	229,167
Materials, Supplies & Services	88,491	28,036	16,643	26,000	26,000	26,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>228,467</b>	<b>178,751</b>	<b>160,752</b>	<b>175,586</b>	<b>176,189</b>	<b>255,167</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	228,467	178,751	160,752	175,586	176,189	255,167
<b>Revenue Total:</b>	<b>228,467</b>	<b>178,751</b>	<b>160,752</b>	<b>175,586</b>	<b>176,189</b>	<b>255,167</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	1.00	0.93	0.93	0.93	0.93	1.93
Part-time/Seasonal	1.40	1.25	1.25	1.25	1.25	1.25
<b>FTE Total:</b>	<b>2.40</b>	<b>2.18</b>	<b>2.18</b>	<b>2.18</b>	<b>2.18</b>	<b>3.18</b>

**Fund 10- General**  
**Sub 19**  
**Department 41970 - Non-Departmental-Public Information Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT	75,357	77,107	75,405	76,217	76,217	123,626
1112 Salaries - PT	24,020	31,940	33,217	33,475	33,475	37,700
1115 Unemployment						
1211 Overtime	598	336	564			
1300 Employee Benefits	4,663	4,781	176	4,725	4,725	7,665
1511 FICA	1,526	2,001	2,094	2,075	2,075	2,337
1512 Medicare	1,382	1,552	1,535	1,591	1,591	2,339
1521 Retirement	13,837	14,242	13,667	14,077	14,077	22,834
1531 State Insurance Fund						
1541 Health Insurance	16,693	16,911	15,817	15,656	16,096	28,784
1545 Dental Insurance	1,331	1,280	1,161	1,112	1,276	2,653
1548 Vision Insurance	214	208	181	197	197	482
1551 HSA Admin Fees						
1561 Long Term Disability	355	359	291	460	460	746
<b>Total:</b>	<b>139,976</b>	<b>150,715</b>	<b>144,109</b>	<b>149,586</b>	<b>150,189</b>	<b>229,167</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)	575	585	585	800	800	800
2321 Travel & Training	413	1,586	1,014	2,500	2,500	2,500
2369 Meetings	23	75	820	300	300	300
2421 Postage			-			
4531 Professional & Technical Services		4,776	2,388	2,400	2,400	2,400
4541 Printing and Mailing	2,126	2,126	1,057			
4561 Citizen Survey						
5003 Marketing & PR Events	10,533	11,772	10,692	8,000	8,000	12,000
5005 EM City Merchandise		7,116	86	12,000	12,000	8,000
5006 USP 20th Anniv. Celebration	74,820					
<b>Total:</b>	<b>88,491</b>	<b>28,036</b>	<b>16,643</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Proposed
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

C & C  
Relations

# ECONOMIC DEVELOPMENT

## Mission

To showcase the community as an attractive investment opportunity to encourage appropriate economic development.

## Department Description

The Economic Development Department is responsible for creating and implementing a sustainable development strategy that will help increase the City's tax base and keep the community attractive to residents, visitors, and businesses. This is accomplished through a three-point strategy of business retention, business recruitment, and economic development outreach.



## Goals

- Implement business expansion & recruitment program (BEAR)
- Develop economic development general plan
- Remove barriers to allowing in-home businesses to be successful

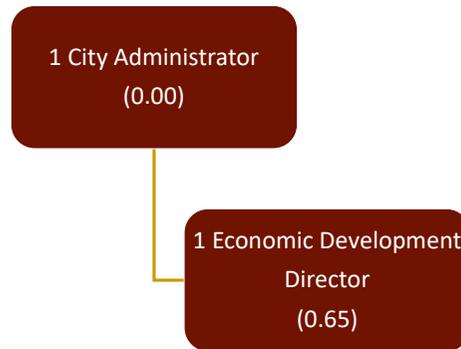
## Accomplishments

- Hosted first high school business pitch competition
- Welcomed nine new commercial businesses, including Arctic Circle, Los Aribertos and Quick Quack Car Wash
- Hosted Limitless Supercar Shoot-Out and Car Show
- Welcomed 86 new home-based businesses
- Welcomed Eagle Mountain Farmers Market





# ECONOMIC DEVELOPMENT ORGANIZATION



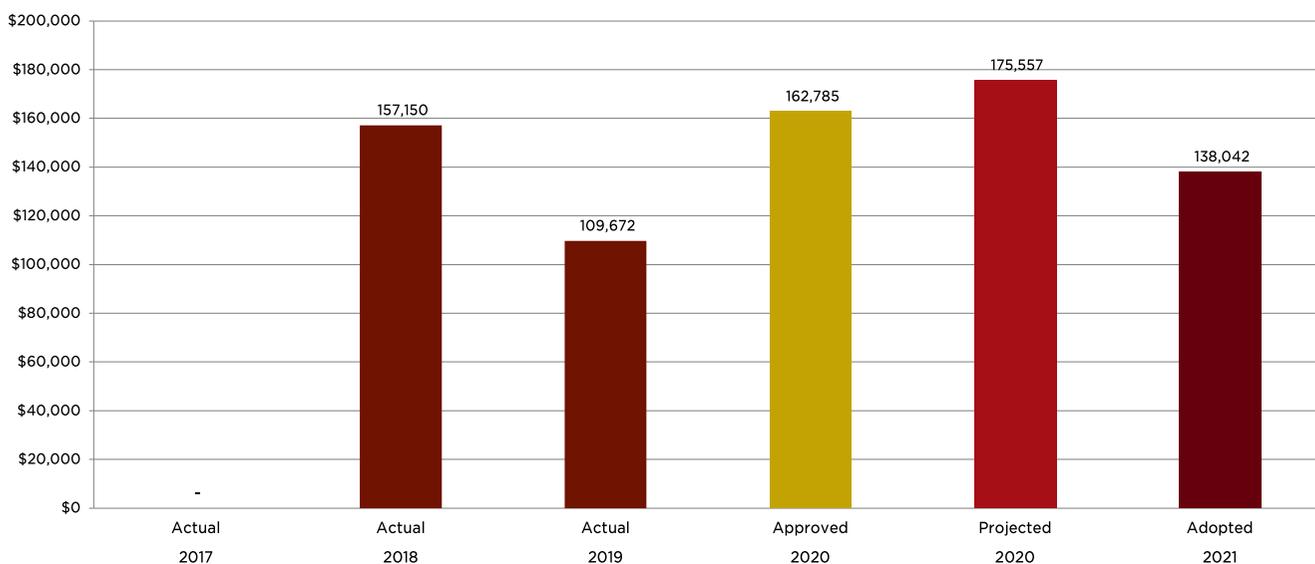
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## ECONOMIC DEVELOPMENT PERSONNEL CHANGES

There were no personnel changes.

## ECONOMIC DEVELOPMENT EXPENDITURE TRENDS

Economic  
Development



\*This fund was moved from the Special Revenue Fund (originally titled the Business Incubator) to the General Fund in FY 2018. For information on history of the fund, see the Business Incubator page.

# ECONOMIC DEVELOPMENT

## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget DECREASED by 15%.

Personnel Services - Full-time and part-time salaries, along with benefits saw no change.

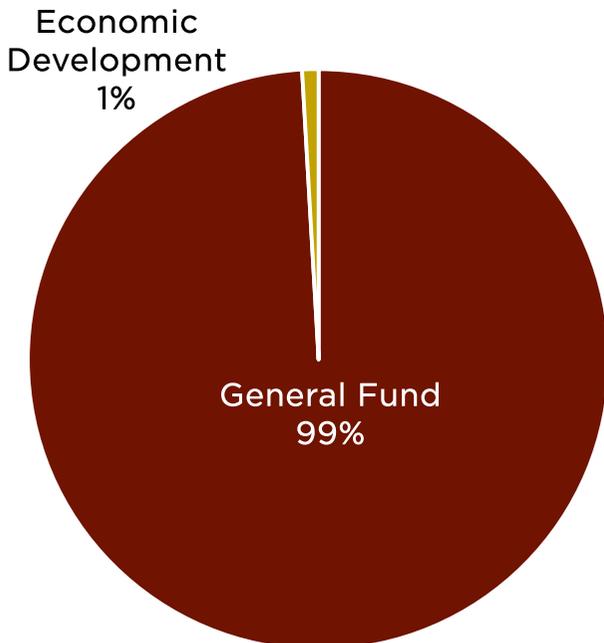
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Decrease in travel & training expenses and supplies for economic development events led to materials, supplies, & service expenditures to decrease (\$28,400).

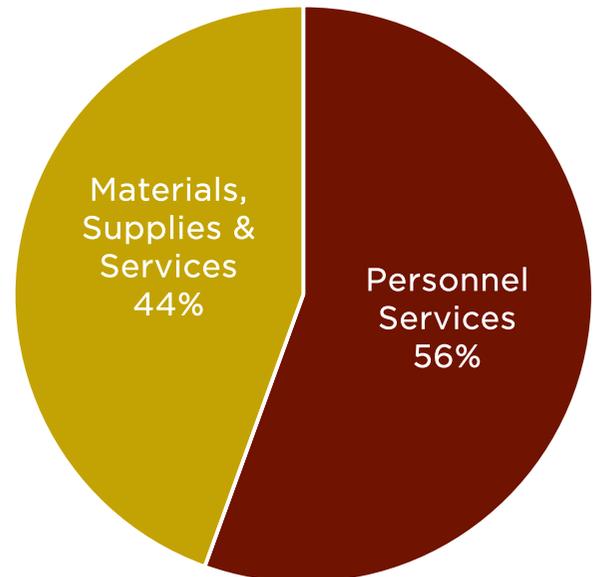
Capital Outlay - There are no capital outlay expenditures for this department.

Economic Development

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41910 - Economic Development Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	58,319	70,944	73,015	74,016	76,672
Materials, Supplies & Services	-	98,831	38,728	89,770	101,541	61,370
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>-</b>	<b>157,150</b>	<b>109,672</b>	<b>162,785</b>	<b>175,557</b>	<b>138,042</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	-	-	-	162,785	175,557	138,042
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162,785</b>	<b>175,557</b>	<b>138,042</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	0.65	0.65	0.65	0.65	0.65
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41910 - Economic Development Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	-	43,032	47,337	48,210	48,346	51,998
1211 Overtime	-	-	-	-	-	-
1300 Employee Benefits	-	3,350	3,443	2,989	3,496	3,224
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1512 Medicare	-	615	667	699	699	754
1521 Retirement	-	(1,175)	7,271	8,904	8,904	9,604
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	-	11,306	11,099	11,001	11,249	9,719
1545 Dental Insurance	-	856	816	781	892	896
1548 Vision Insurance	-	139	127	139	139	163
1561 Long Term Disability	-	197	183	291	291	314
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>58,319</b>	<b>70,944</b>	<b>73,015</b>	<b>74,016</b>	<b>76,672</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (EDCU, Utah Alliance, IEDC)	-	8,250	9,076	9,370	9,370	9,770
2321 Travel & Training	-	2,151	1,288	12,600	12,600	12,600
2369 Meetings	-	795	303	1,500	1,500	1,500
4121 Attorney Fees	-	-	-	-	-	-
4320 Consulting Services	-	32,499	4,788	-	-	-
4812 Building Rent	-	57,625	0	-	-	-
5780 Marketing Tools	-	2,632	9,011	16,300	18,500	12,500
6211 Insurance and Surety Bond	-	-	-	-	-	-
6510 EM Chamber of Commerce	-	-	6,758	30,000	38,000	5,000
6522 Economic Development Events	-	(5,120)	7,506	20,000	21,571	20,000
<b>Total:</b>	<b>-</b>	<b>98,831</b>	<b>38,728</b>	<b>89,770</b>	<b>101,541</b>	<b>61,370</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9110 Due To General Fund	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Economic  
Development**

# ENGINEERING

## Mission

Enhancing quality of life by creating buildings that are of excellent construction and cost-effective to maintain.

## Department Description

The Engineering Department is responsible for the supervision and performance of all engineering services in the City. The Department is constantly updating records of utilities, streets, and properties. Additionally, Engineering plays an integral role in infrastructure and capital development from planning through assessing impacts on the city system. The goal is to reduce costs while maintaining safe and high-quality development.

## Accomplishments

- Completed the second lane of Pony Express parkway from Sandpiper Road to Mid Valley Road
- Designed and built 4 additional traffic lights in the City
- Completed new subdivisions to support an additional 10,000 residents in the City
- Completed a new 3.5 MG tank
- Had 54 walkthroughs into warranty & 18 exit warranty walk throughs scheduled FY2019-20
- Issued 18,370 blue stakes tickets



The Engineering Department is constantly looking for ways to improve City infrastructure.

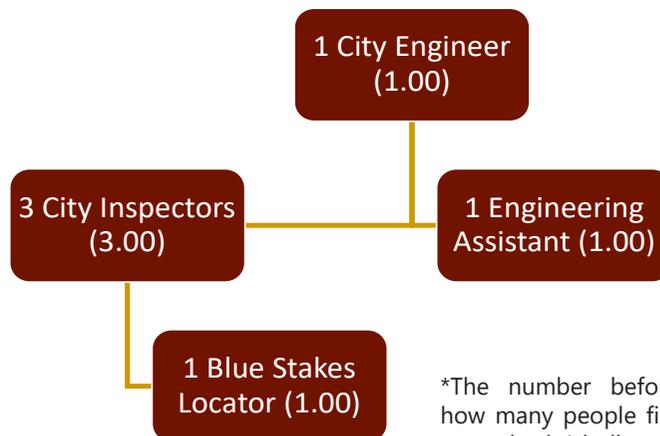
## Goals

- Provide subdivision plan review redlines within 7 working days of submission





# ENGINEERING DEPARTMENT ORGANIZATION



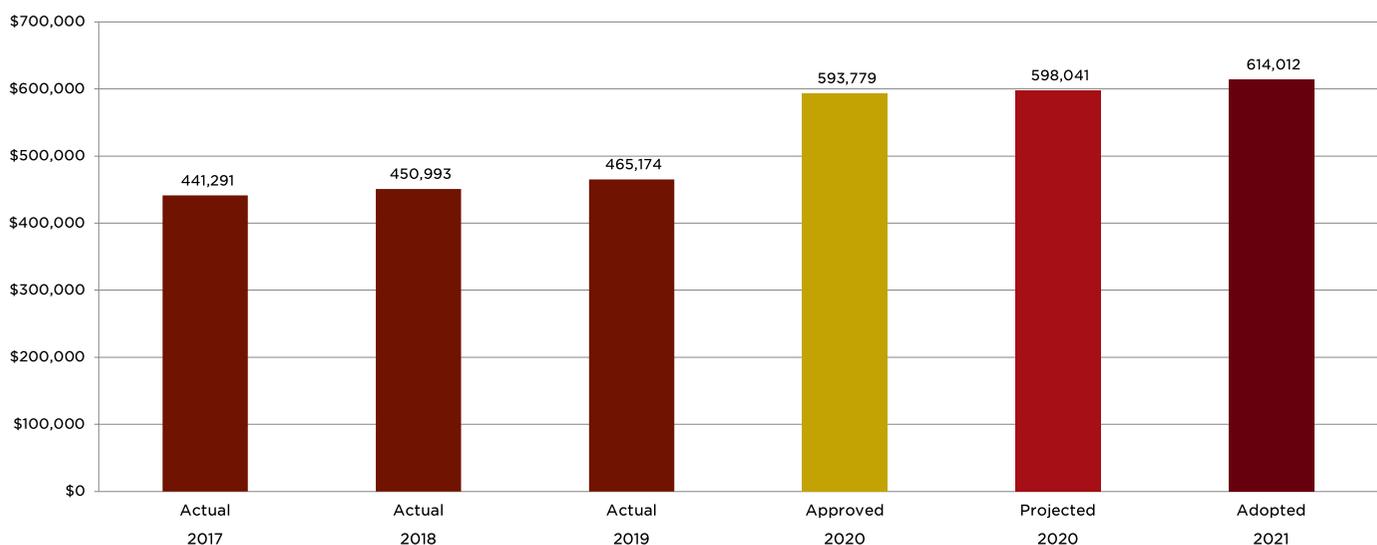
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

Engineering

## ENGINEERING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2021 decreased 0.33 (5.83 in FY 2020 to 5.50 in FY 2021).

## ENGINEERING DEPARTMENT EXPENDITURE TRENDS



# ENGINEERING

## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASED by 3%.

Personnel Services - No employee additions caused a decrease in personnel services (\$25,350)

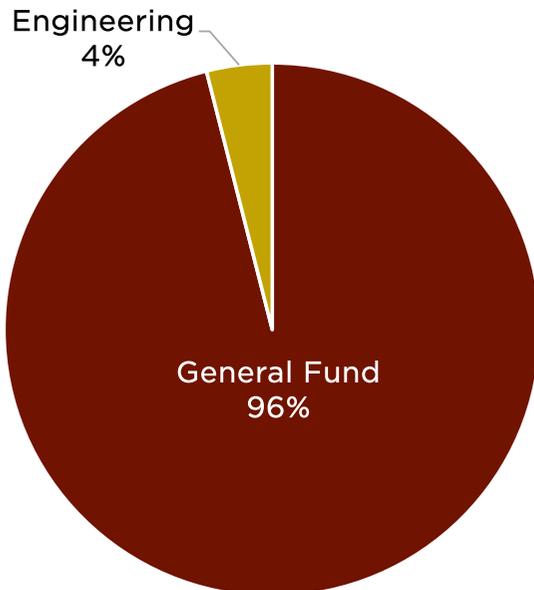
Interfund Transactions - An increase in fleet fund transfers caused this section to increase (\$45,583).

Materials, Supplies & Services - There are no changes in the materials, supplies and services fund from last year.

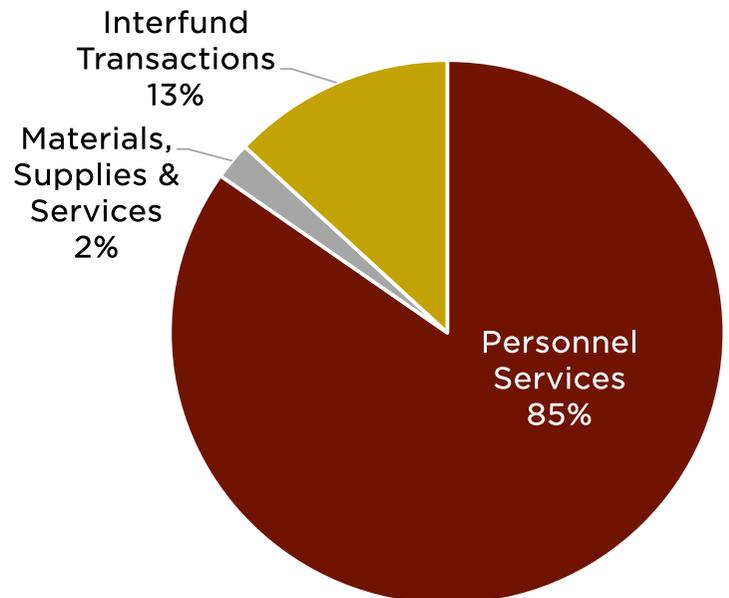
Capital Outlay - There are no capital outlay expenditures for this department.

Engineering

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 11 - Executive**  
**Division 41710- Engineering Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	413,278	418,444	422,713	545,833	548,893	520,483
Materials, Supplies & Services	4,374	3,934	10,595	13,480	14,682	13,480
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	23,639	28,615	31,866	34,466	34,466	80,049
<b>Expenditure Total:</b>	<b>441,291</b>	<b>450,993</b>	<b>465,174</b>	<b>593,779</b>	<b>598,041</b>	<b>614,012</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	441,291	450,993	465,174	593,779	598,041	614,012
<b>Revenue Total:</b>	<b>441,291</b>	<b>450,993</b>	<b>465,174</b>	<b>593,779</b>	<b>598,041</b>	<b>614,012</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	4.30	4.33	5.83	5.83	5.83	5.50
Part-time/Seasonal						
<b>FTE Total:</b>	<b>4.30</b>	<b>4.33</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.50</b>

**Fund 10- General**  
**Sub 11 - Executive**  
**Division 41710- Engineering Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	261,901	262,703	267,948	340,748	340,748	333,154
1112 Salaries PT						
1211 Overtime	2,180	4,015	5,121			
1242 Car Allowance	5,717	5,717	5,581	5,700	5,700	5,700
1300 Employee Benefits	19,842	20,050	20,135	21,126	23,543	20,656
1311 Bonus						
1321 Clothing Allowance	1,200	1,200		1,400	2,000	1,400
1511 FICA						
1512 Medicare	3,827	3,844	3,942	4,941	4,941	4,831
1521 Retirement	42,692	43,022	43,141	62,936	62,936	61,533
1531 State Insurance Fund						
1541 Health Insurance	68,259	70,267	69,903	98,674	98,674	82,241
1545 Dental Insurance	5,548	5,485	5,134	7,009	7,053	7,581
1548 Vision Insurance	883	880	805	1,242	1,242	1,377
1561 Long Term Disability	1,229	1,261	1,004	2,056	2,056	2,010
<b>Total:</b>	<b>413,278</b>	<b>418,444</b>	<b>422,713</b>	<b>545,833</b>	<b>548,893</b>	<b>520,483</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (UCEA, ASCE, SWIP, APWA)	420	450	163	850	850	850
2321 Travel & Training	1,569	325	1,794	4,280	4,280	4,280
2369 Meetings	39	69	274	300	300	300
2411 Office Expenses & Supplies	16		225			
2431 Uniforms & Clothing						
2513 Equipment Supplies & Maintenance	1,087	1,341	408	1,500	2,702	1,500
2523 Blue Stakes Supplies	1,243	1,749	5,131	6,550	6,550	6,550
2531 Mileage Reimbursement						
4320 Engineering Services			2,600			
4531 Professional/Technical Services						
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>4,374</b>	<b>3,934</b>	<b>10,595</b>	<b>13,480</b>	<b>14,682</b>	<b>13,480</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment						
7412 Computer Equipment						
7414 GIS Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	23,639	28,615	31,866	34,466	34,466	80,049
<b>Total:</b>	<b>23,639</b>	<b>28,615</b>	<b>31,866</b>	<b>34,466</b>	<b>34,466</b>	<b>80,049</b>

Engineering

# EXECUTIVE

## Mission

Providing leadership through trust to residents and honoring goals and objectives of the City

## Department Description

The Executive Division consists of the Mayor and the Office of the City Administrator. Together these entities formulate and communicate public policy to meet community needs.

The Mayor's role as chief executive officer consists of administering the budget, facilitating City Council meetings, external affair representation, and making appointments for council advisory boards and commissions. Additionally, the Mayor executes bonds, notes, contracts, and written obligations for the City. The City Administrator's roles include overseeing day-to-day operations and executing policies and objectives of City Council.

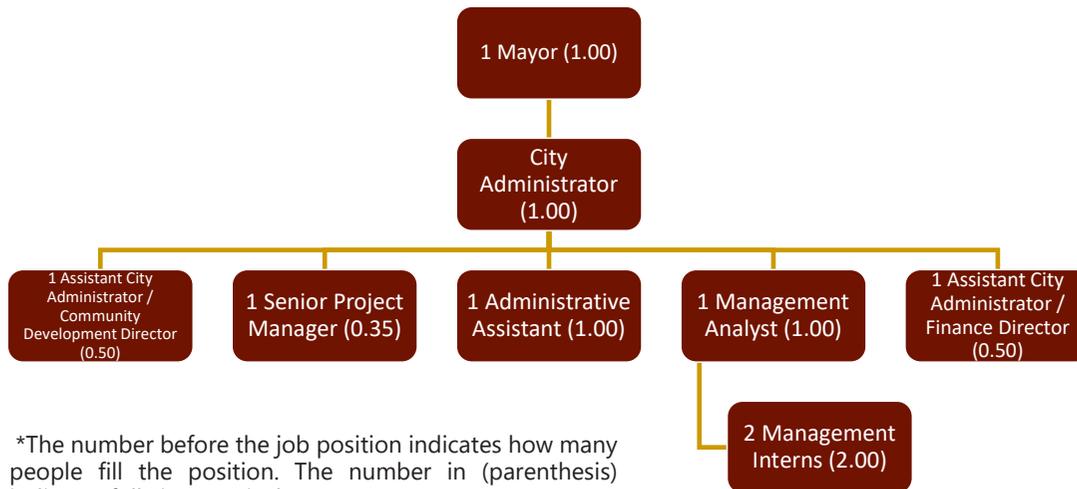


Ifo Pili, City Administrator





# EXECUTIVE DEPARTMENT ORGANIZATION

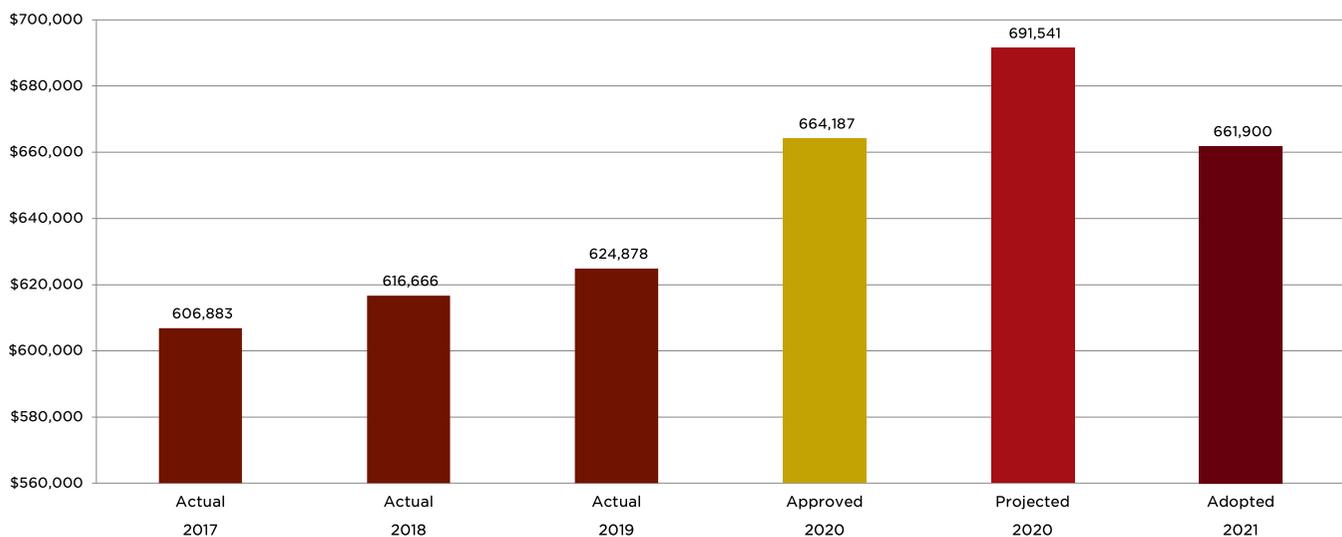


Executive

## EXECUTIVE DEPARTMENT PERSONNEL CHANGES

The role of Community Development was promoted to be Assistant City Administrator.

## EXECUTIVE DEPARTMENT EXPENDITURE TRENDS



# EXECUTIVE

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget DECREASED by 0.3%.

Personnel Services - Due to an employee attrition, this fund decreased in personnel services (\$1,234).

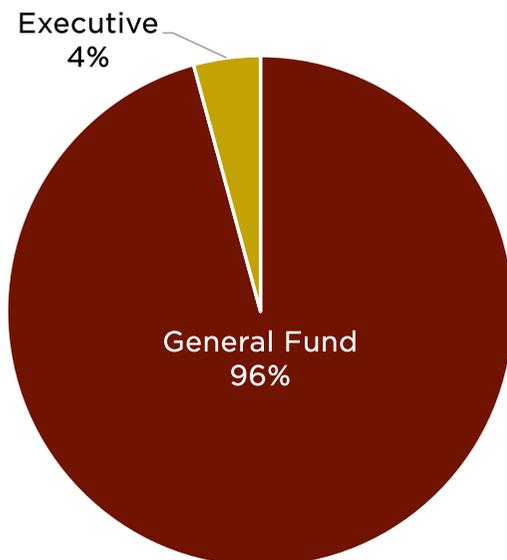
Interfund Transactions - Interfund transactions decreased between fiscal years due to less transfers to fleet fund (\$1,051).

Materials, Supplies & Services - This category did not increased.

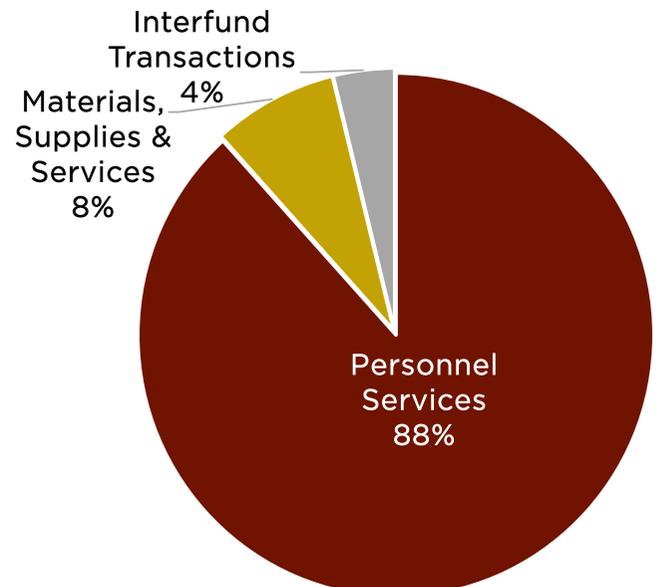
Capital Outlay - There are no capital outlay expenditures for this department.

Executive

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General  
 Sub 11- Executive  
 Department 41310- Executive Summary

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	580,383	568,443	563,329	585,652	613,606	584,417
Materials, Supplies & Services	7,401	17,938	35,968	52,100	51,500	52,100
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	19,099	30,285	25,581	26,435	26,435	25,384
<b>Expenditure Total:</b>	<b>606,883</b>	<b>616,666</b>	<b>624,878</b>	<b>664,187</b>	<b>691,541</b>	<b>661,900</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	606,883	616,666	624,878	664,187	691,541	661,900
<b>Revenue Total:</b>	<b>606,883</b>	<b>616,666</b>	<b>624,878</b>	<b>664,187</b>	<b>691,541</b>	<b>661,900</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	2.75	2.75	3.75	3.75	3.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
<b>FTE Total:</b>	<b>5.41</b>	<b>5.41</b>	<b>6.41</b>	<b>6.41</b>	<b>6.41</b>	<b>5.41</b>

Fund 10- General  
 Sub 11- Executive  
 Department 41310- Executive Detail

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT	375,773	391,388	401,152	383,116	399,997	386,181
1111 Annual Leave Payout						
1112 Salaries - PT	12,911	24,286	15,611	20,592	20,592	21,965
1211 Overtime	263	256	1,968	2,000		2,000
1212 Wellness Benefit						
1242 Car Allowance	6,018	6,018	5,875	6,000	8,000	6,000
1300 Employee Benefits	50,117	23,762	26,417	23,760	34,636	23,950
1311 Bonus						
1511 FICA	3,911	1,932	990	1,277	1,277	1,362
1512 Medicare	5,810	6,015	6,011	5,854	6,051	5,918
1521 Retirement	51,889	36,470	34,462	70,762	70,762	71,328
1531 State Insurance Fund						
1541 Health Insurance	66,195	70,562	64,057	63,470	63,470	56,073
1545 Dental Insurance	5,282	5,391	4,779	5,710	5,710	6,371
1548 Vision Insurance	852	869	735	799	799	939
1551 Cafeteria Plan						
1561 Long Term Disability	1,362	1,498	1,273	2,312	2,312	2,330
<b>Total:</b>	<b>580,383</b>	<b>568,443</b>	<b>563,329</b>	<b>585,652</b>	<b>613,606</b>	<b>584,417</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (ULCT, MAG, ICMA, UCMA)	1,744	12,963	26,366	40,550	42,000	40,550
2211 Public Notices						
2321 Travel & Training	5,072	4,824	9,316	11,050	7,000	11,050
2369 Meetings	452	148	286	500	500	500
2411 Office Expenses & Supplies	23					
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies	109	3				
5003 Special Projects					2,000	
<b>Total:</b>	<b>7,401</b>	<b>17,938</b>	<b>35,968</b>	<b>52,100</b>	<b>51,500</b>	<b>52,100</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	19,099	30,285	25,581	26,435	26,435	25,384
<b>Total:</b>	<b>19,099</b>	<b>30,285</b>	<b>25,581</b>	<b>26,435</b>	<b>26,435</b>	<b>25,384</b>

Executive

# FACILITIES

## Mission

Consistently administer and maintain a safe and healthy environment for City facilities.

## Department Description

Direct and execute the installation, repair and upkeep of City property and facilities, including buildings, machines and mechanical systems.

Participate in the preparation and administration of the facilities maintenance budget, specifically establishing budget recommendations, monitoring and controlling expenditures, preparing cost estimates and submitting justifications for sustainability, preventative maintenance, and repairs.

## Accomplishments

- The Library Addition
- Community Development Wash Bay
- City Hall Keyless Entry
- Landscape at City Hall

## Goals

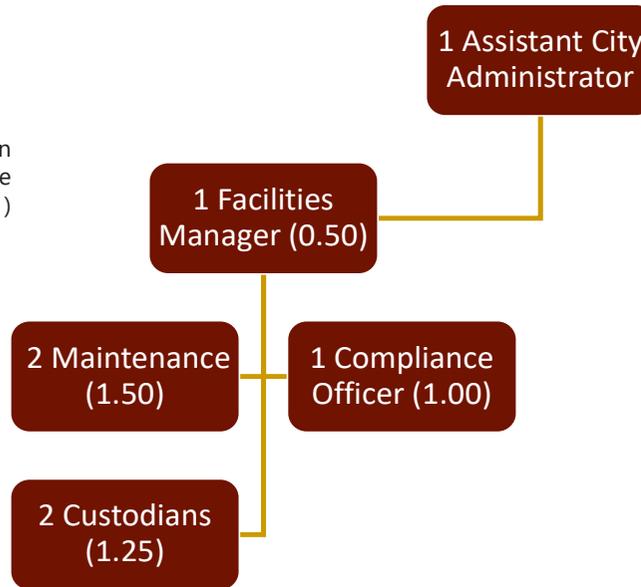
- Identify and implement opportunities to enhance safety, efficiency, and cost control in facilities maintenance
- Implement social distancing by remodeling the Utility Billing Area
- Create more storage space at the Community Development Building by adding an additional building for equipment and truck parking and asphaltting the remaining yard that is not paved





# FACILITIES DEPARTMENT ORGANIZATION

\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

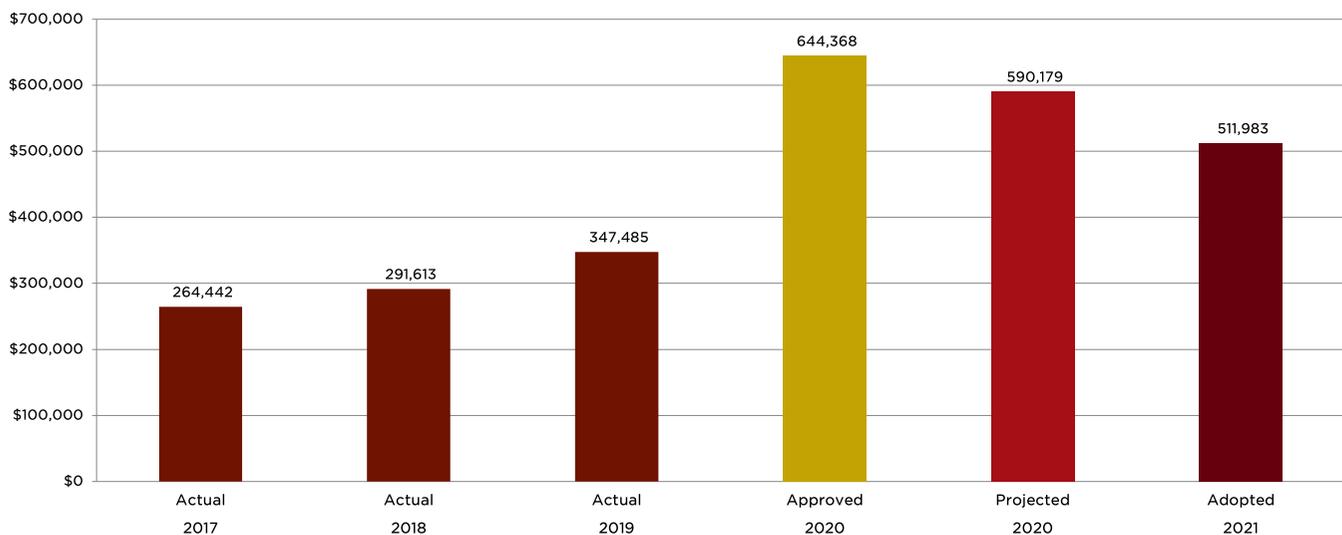


## FACILITIES DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2021 decreased 0.44 (5.25 in FY 2020 to 4.81 in FY 2021).

Facilities

## FACILITIES DEPARTMENT EXPENDITURE TRENDS



# FACILITIES

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget DECREASED by 21%.

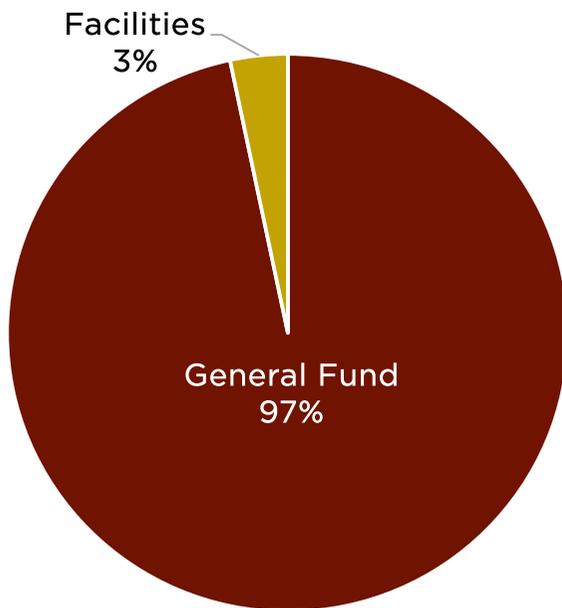
Personnel Services - Increased costs for full-time and part-time salaries increased personnel services (\$29,890).

Interfund Transactions - A transfer to the Fleet Fund increased interfund transactions costs (\$10,576).

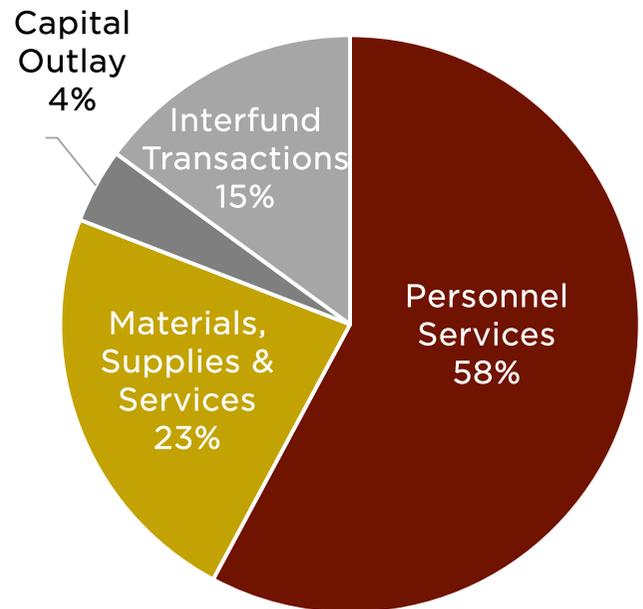
Materials, Supplies & Services - Increased costs for maintenance materials, supplies, and services (\$16,800).

Capital Outlay - There were a big decrease in building improvements, and furniture purchases that led to a decrease in capital outlay expenditures (\$189,650).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General  
 Sub 19  
 Department 41950 - Non-Departmental - Project Management/Facilities Summary

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	94,176	158,603	183,102	266,210	268,841	296,099
Materials, Supplies & Services	91,542	113,105	94,315	101,200	106,724	118,000
Capital Outlay	64,313	777	49,820	211,000	148,656	21,350
Interfund Transactions	14,410	19,128	20,248	65,958	65,958	76,534
<b>Expenditure Total:</b>	<b>264,442</b>	<b>291,613</b>	<b>347,485</b>	<b>644,368</b>	<b>590,179</b>	<b>511,983</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	264,442	291,613	347,485	644,368	590,179	511,983
<b>Revenue Total:</b>	<b>264,442</b>	<b>291,613</b>	<b>347,485</b>	<b>644,368</b>	<b>590,179</b>	<b>511,983</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	2.10	1.50	4.00	4.00	4.00	3.25
Part-time/Seasonal		1.25	1.25	1.25	1.25	1.56
<b>FTE Total:</b>	<b>2.10</b>	<b>2.75</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>	<b>4.81</b>

Fund 10- General  
 Sub 19  
 Department 41950 - Non-Departmental-Project Management/Facilities Detail

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT	40,032	58,478	104,970	139,781	139,781	152,958
1112 Salaries - PT	18,847	20,238	20,639	30,797	30,797	36,400
1115 Unemployment	2,354		-			
1211 Overtime	2,615	456	333			
1300 Employee Benefits	5,074	8,092	12,199	8,666	10,539	9,483
1321 Clothing Allowance		101	-	900	900	900
1511 FICA	1,169	1,255	1,280	1,909	1,909	2,257
1512 Medicare	825	1,097	1,751	2,473	2,874	2,746
1521 Retirement	4,766	5,640	12,889	25,818	29,795	28,251
1531 State Insurance Fund		40,303	-			
1541 Health Insurance	16,755	20,868	26,437	50,776	46,986	56,073
1545 Dental Insurance	1,330	1,561	1,948	3,606	3,778	5,169
1548 Vision Insurance	214	253	301	639	639	939
1551 HSA Admin Fees						
1561 Long Term Disability	195	261	357	843	843	923
<b>Total:</b>	<b>94,176</b>	<b>158,603</b>	<b>183,102</b>	<b>266,210</b>	<b>268,841</b>	<b>296,099</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2431 Uniforms & Clothing						
2321 Travel & Training				1,500	1,500	3,500
2421 Postage		(262)				
2513 Equipment Supplies & Maintenance	4,474	172	283	5,000	5,000	5,000
2610 Buildings & Ground Maintenance	41,292	56,317	33,871	35,000	35,000	45,000
2612 Janitorial Services	4,586	6,345	8,518	15,000	15,000	15,000
2613 Contract Services (Janitorial)						
3111 Utilities	40,146	39,069	36,938	30,000	32,080	33,000
3315 DSL Service		(89)				
4531 Professional/Technical Services	1,044	11,291	14,705	16,200	16,200	16,500
6211 Insurance & Surety Bonds					3,444	
<b>Total:</b>	<b>91,542</b>	<b>113,105</b>	<b>94,315</b>	<b>101,200</b>	<b>106,724</b>	<b>118,000</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7211 Building & Bldg. Improvements	64,313	347	48,438	62,000	62,000	15,600
7410 Equipment		430	1,382			3,250
7412 Computer Equipment				149,000	79,609	
7552 Furniture					7,047	2,500
<b>Total:</b>	<b>64,313</b>	<b>777</b>	<b>49,820</b>	<b>211,000</b>	<b>148,656</b>	<b>21,350</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	14,410	19,128	20,248	65,958	65,958	76,534
<b>Total:</b>	<b>14,410</b>	<b>19,128</b>	<b>20,248</b>	<b>65,958</b>	<b>65,958</b>	<b>76,534</b>

Facilities

# FINANCE

## Mission

Keeping the City financially sound and solvent by adhering to Generally Accepted Accounting Principles and State laws, while maintaining transparency to the public through accurate and timely bookkeeping and billing.

## Department Description

The Finance Department ensures that all assets and liabilities are recorded and accounted for properly and accurately. Some activities the department completes are maintaining the General Ledger, preparing ledgers for the annual audit, receipting and disbursing funds, filing reports, investing funds, utility billing, and monitoring the annual budget.



The Finance Department prepares the Annual Financial Audit Report.

## Accomplishments

- Awarded the GFOA Distinguished Budget Award for the 14th consecutive year.
- Awarded the GFOA CAFR Award from the 11th consecutive year.
- Awarded the GFOA PAFR Award for the 6th consecutive year.

## Goals

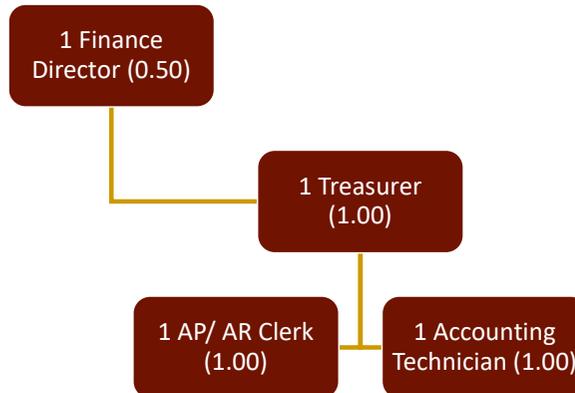
- Continue to submit for and receive the three major GFOA Financial Awards: Distinguished Budget Award, Certificate of Achievement in Financial Reporting and the Popular Annual Financial Report.
- Transition to Cloud-Based financial tools





# FINANCE DEPARTMENT ORGANIZATION

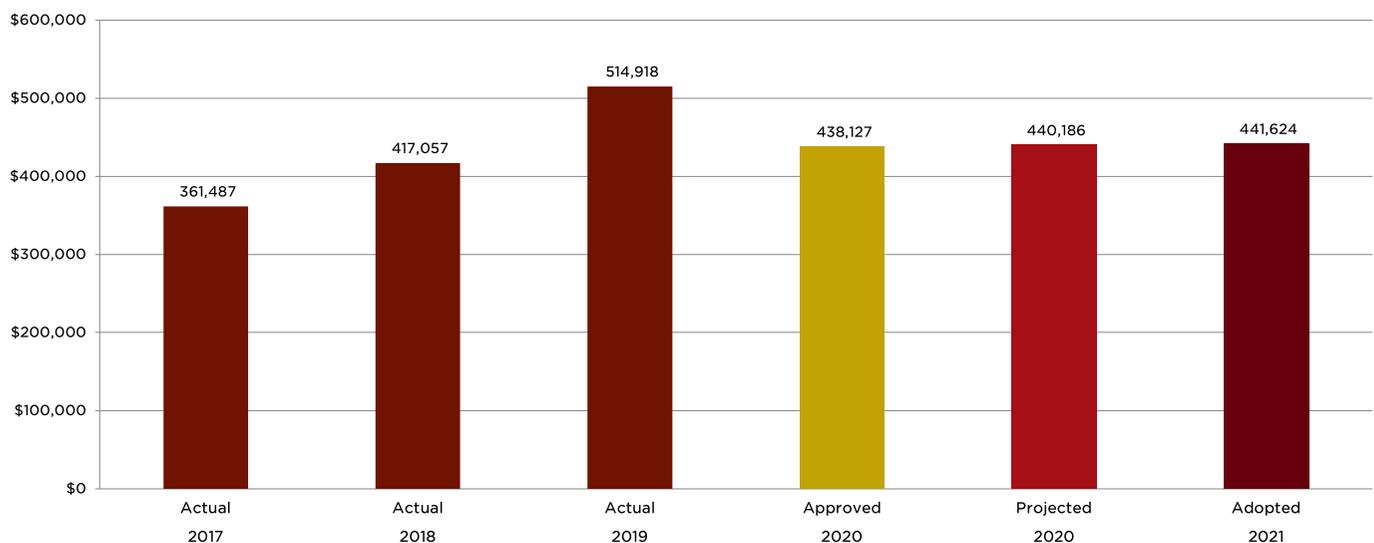
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## FINANCE DEPARTMENT PERSONNEL CHANGES

The treasurer position was replaced, no changes in the organizational chart.

## FINANCE DEPARTMENT EXPENDITURE TRENDS



# FINANCE

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASE by 0.8%.

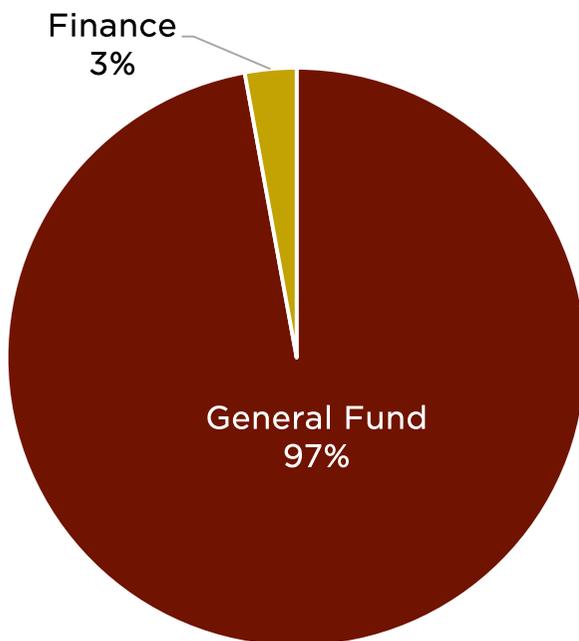
Personnel Services - Salaries, retirement, and insurance increased, causing an overall increase (\$8,147)

Interfund Transactions - There are no interfund transaction expenditures for this department.

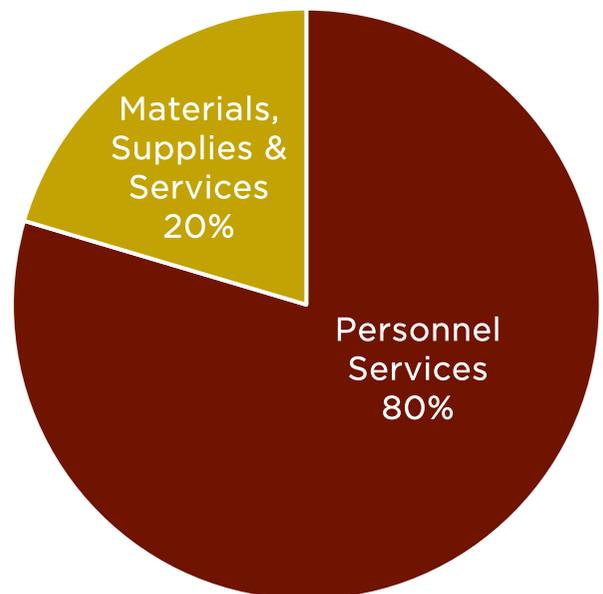
Materials, Supplies & Services - Decrease in travel and training, banking fees, and the decrease to professional and technical services caused this category to decrease (\$4,650).

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General  
 Sub 11 - Executive  
 Department 41410- Finance & Accounting Summary

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	274,956	288,308	330,443	343,277	344,080	351,424
Materials, Supplies & Services	86,531	128,748	184,475	94,850	96,106	90,200
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>361,487</b>	<b>417,057</b>	<b>514,918</b>	<b>438,127</b>	<b>440,186</b>	<b>441,624</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	361,487	417,057	514,918	438,127	440,186	441,624
<b>Revenue Total:</b>	<b>361,487</b>	<b>417,057</b>	<b>514,918</b>	<b>438,127</b>	<b>440,186</b>	<b>441,624</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.60	2.60	2.60	2.60	2.60	2.93
Part-time/Seasonal						
<b>FTE Total:</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.93</b>

Fund 10- General  
 Sub 11 - Executive  
 Department 41410- Finance & Accounting Detail

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	169,295	183,286	216,985	218,784	219,000	232,400
1211 Overtime	139					
1212 Wellness Benefit						
1300 Employee Benefits	10,433	10,987	12,933	13,565	14,153	13,728
1311 Bonus						
1511 FICA	0					
1512 Medicare	2,352	2,507	2,996	3,172	3,172	3,370
1521 Retirement	30,507	33,598	38,962	40,409	40,409	40,896
1531 State Insurance Fund						
1541 Health Insurance	56,197	52,506	53,519	60,931	60,931	53,830
1545 Dental Insurance	4,487	3,933	3,661	4,328	4,328	4,962
1548 Vision Insurance	723	637	574	767	767	901
1561 Long Term Disability	824	855	813	1,320	1,320	1,336
<b>Total:</b>	<b>274,956</b>	<b>288,308</b>	<b>330,443</b>	<b>343,277</b>	<b>344,080</b>	<b>351,424</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (GFOA, UGFOA, APT US&C, UAPT)	582	932	607	750	750	750
2321 Travel & Training	2,893	4,239	2,510	5,750	5,750	4,300
2369 Meetings	80	93	370	300	300	300
2411 Office Expenses & Supplies		192	192			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep	1,007	890	1,160	1,050	1,050	1,350
4140 Banking Fees	27,911	30,744	34,035	34,000	34,000	34,000
4151 Auditing & Accounting	43,350	41,000	35,000	40,000	40,000	45,000
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees	10,708	2,753	1,872	3,000	4,256	4,500
4531 Professional/Technical Services			455	10,000	10,000	
5002 Misc. Services & Supplies						
6000 Bad Debt Expense		47,905	108,274			
<b>Total:</b>	<b>86,531</b>	<b>128,748</b>	<b>184,475</b>	<b>94,850</b>	<b>96,106</b>	<b>90,200</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7411 Office Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Finance

# HUMAN RESOURCES

## Mission

To support the goals and challenges of Eagle Mountain City by providing services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust, and mutual respect.

## Department Description

The HR department recruits, develops and retains high performing and diverse workforce and fosters a healthy, safe, and productive work environment for employees, their families, departments and the public in order to maximize individual and organizational potential and position Eagle Mountain City as an employer of choice.

## Accomplishments

- Completed pay band and wage study
- Implemented new hire software which has increased our applications received by over 600%
- Updated our Fleet Policies and Procedures Manual
- Implemented a new employee evaluation software

## Goals

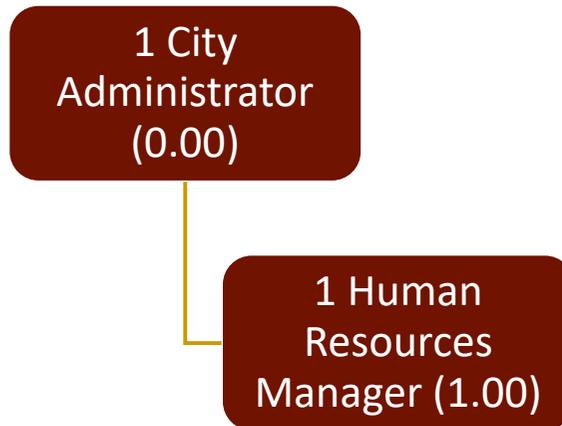
- Focus on employee retention
- Implement a new Payroll/Human Resource Information Software
- Inform employees of best practices for better use of insurance benefits; which in turn will help the City keep health insurance premiums low





# HUMAN RESOURCES ORGANIZATION

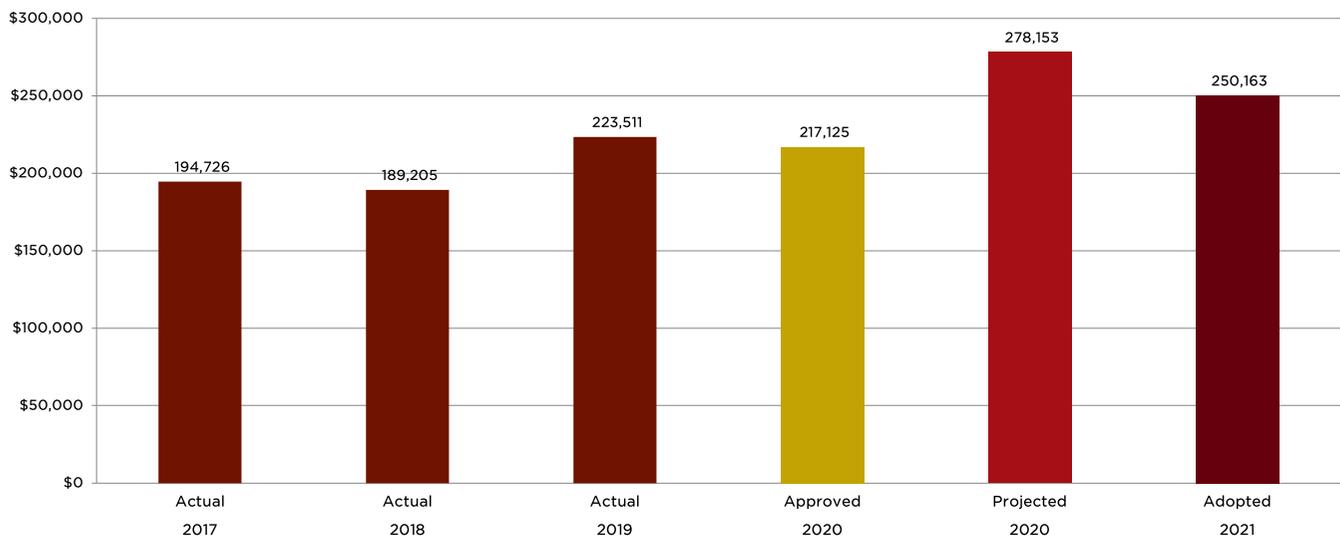
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## HUMAN RESOURCES PERSONNEL CHANGES

There were no personnel changes.

## HUMAN RESOURCES EXPENDITURE TRENDS



HR

# HUMAN RESOURCES

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 15%

Personnel Services - Full-time salaries, clothing allowance, retirement, and benefits increased, increasing personnel services category (\$27,163).

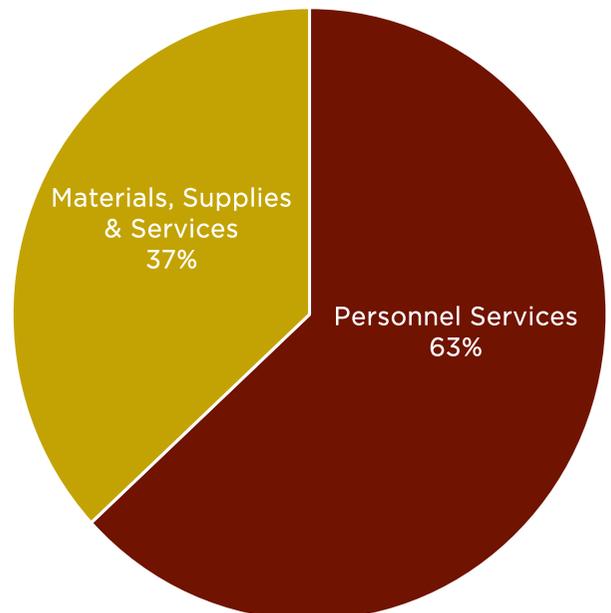
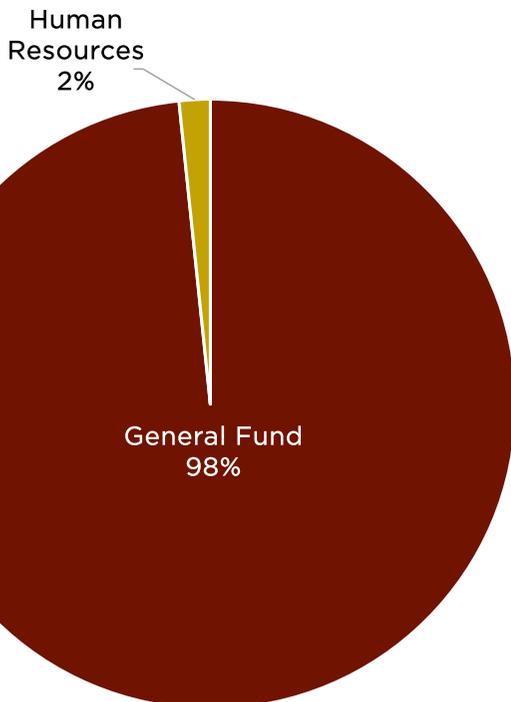
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Computer software and maintenance caused an increase in this section (\$5,875).

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES

DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 19**  
**Department 41980 - Non-Departmental-Human Resources Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	112,716	119,751	116,606	130,750	159,934	157,913
Materials, Supplies & Services	82,010	69,454	106,905	86,375	118,219	92,250
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>194,726</b>	<b>189,205</b>	<b>223,511</b>	<b>217,125</b>	<b>278,153</b>	<b>250,163</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	194,726	189,205	223,511	217,125	278,153	250,163
<b>Revenue Total:</b>	<b>194,726</b>	<b>189,205</b>	<b>223,511</b>	<b>217,125</b>	<b>278,153</b>	<b>250,163</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	1.00	1.00	0.50	1.00	1.00	1.00
Part-time/Seasonal				0.50	0.50	0.50
<b>FTE Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

**Fund 10- General**  
**Sub 19**  
**Department 41980 - Non-Departmental-Human Resources Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT	69,656	75,101	77,121	80,340	70,035	40,005
1112 Salaries - PT				-	41,206	67,995
1115 Unemployment				5,000	5,000	5,000
1211 Overtime						
1300 Employee Benefits	4,220	4,488	4,456	4,981	4,562	4,216
1321 Clothing Allowance	5,600	5,550	800	5,600	5,600	5,600
1511 FICA	149	161	25	-	1,864	2,480
1512 Medicare	1,072	1,152	1,112	1,165	855	1,566
1521 Retirement	13,280	13,879	14,235	14,839	11,000	12,559
1531 State Insurance Fund (Worker's Comp)			-			
1541 Health Insurance	16,856	17,542	17,108	16,925	17,733	14,953
1545 Dental Insurance	1,336	1,319	1,258	1,202	1,386	1,378
1548 Vision Insurance	215	214	196	213	209	250
1551 HSA Admin Fees			-			1,500
1561 Long Term Disability	331	345	295	485	485	410
<b>Total:</b>	<b>112,716</b>	<b>119,751</b>	<b>116,606</b>	<b>130,750</b>	<b>159,934</b>	<b>157,913</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	11,171	12,447	13,605	500	8,191	500
2320 Allocated Credit Cards						
2321 Travel & Training	558		2,498	2,250	2,250	2,750
2369 Meetings						
2371 Educational Assistance	7,500	5,895	4,500	9,000	9,000	9,000
2378 Safety Awards	310	1,487	429	1,500	1,500	1,500
2379 Employee Activities	3,666	4,418	7,360	10,000	10,653	12,500
2411 Office Expenses & Supplies	24,447	17,689	23,858	23,000	23,000	23,000
2421 Postage				2,000	2,000	2,000
2431 Uniforms & Clothing (Office Employees)	572		433			
2461 Computer Software & Maint			4,080	1,625	1,625	6,000
4531 Professional & Technical Services	9,817	4,750	4,673	11,500	35,000	10,000
6211 Insurance and Surety Bonds	23,969	22,768	45,470	25,000	25,000	25,000
<b>Total:</b>	<b>82,010</b>	<b>69,454</b>	<b>106,905</b>	<b>86,375</b>	<b>118,219</b>	<b>92,250</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

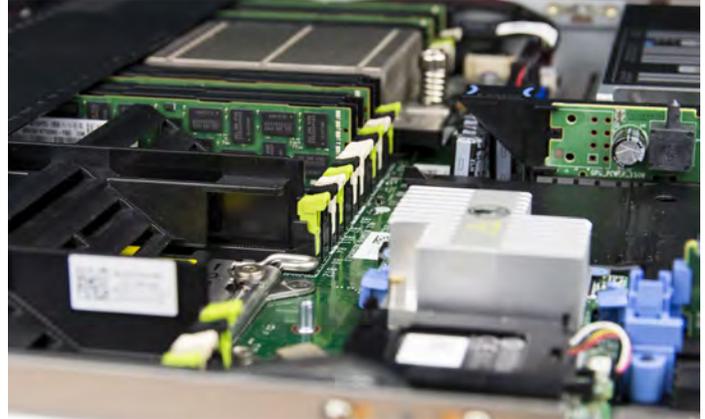
<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

HR

# INFORMATION TECHNOLOGY

## Mission

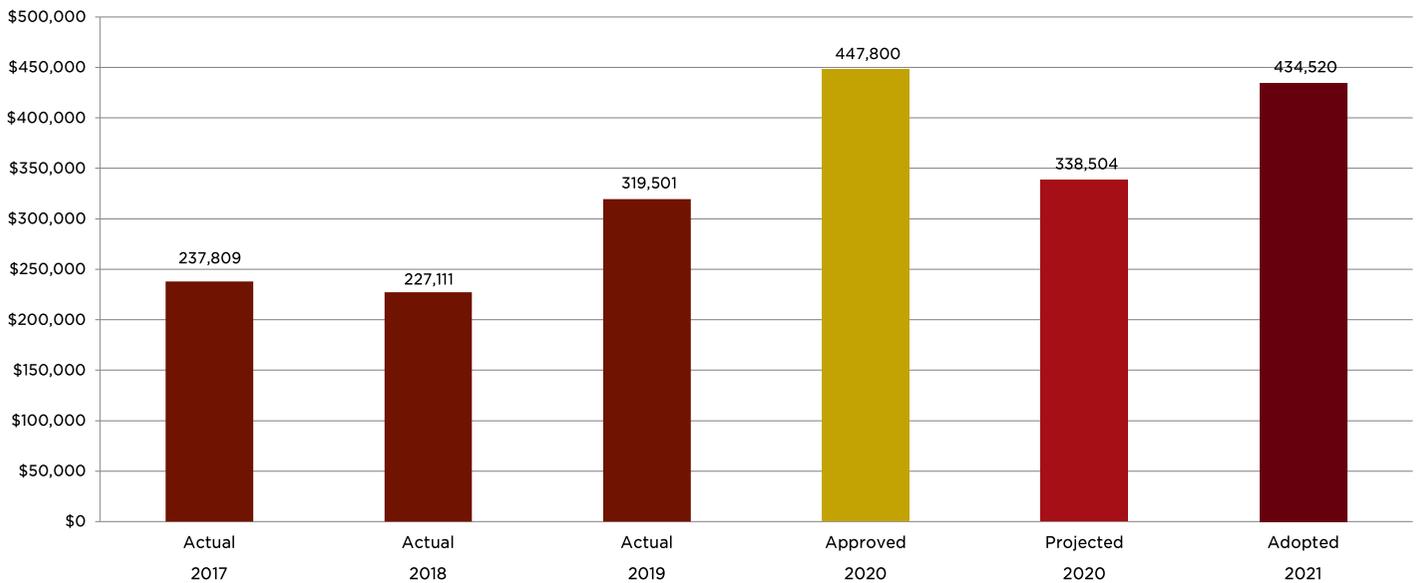
To provide the highest quality, technology-based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.



## Department Description

Eagle Mountain receives its information technology services from Executech, an IT consulting firm that provides technological services on a contractual basis. Executech employees are at City Hall multiple days a week to ensure that all computers, servers, and networks are working properly to allow City employees to work efficiently and effectively.

## IT DEPARTMENT EXPENDITURE TRENDS





# SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget DECREASED by 3%.

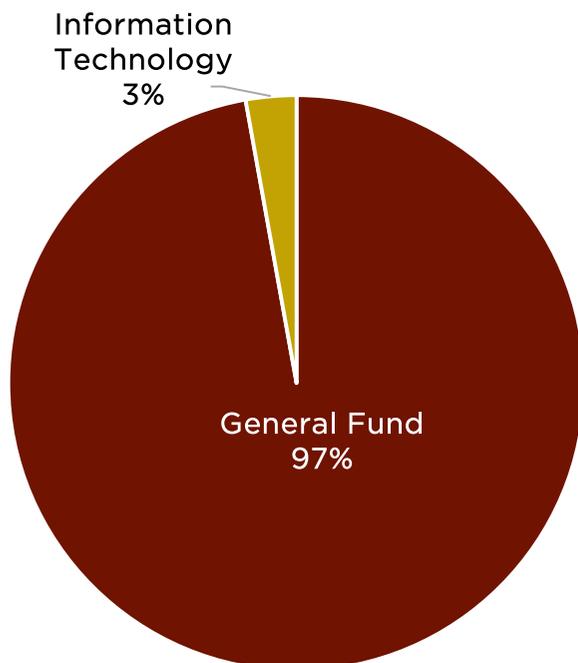
Personnel Services - There are no personnel services expenditures for this department.

Interfund Transactions - There are no interfund transaction expenditures for this department.

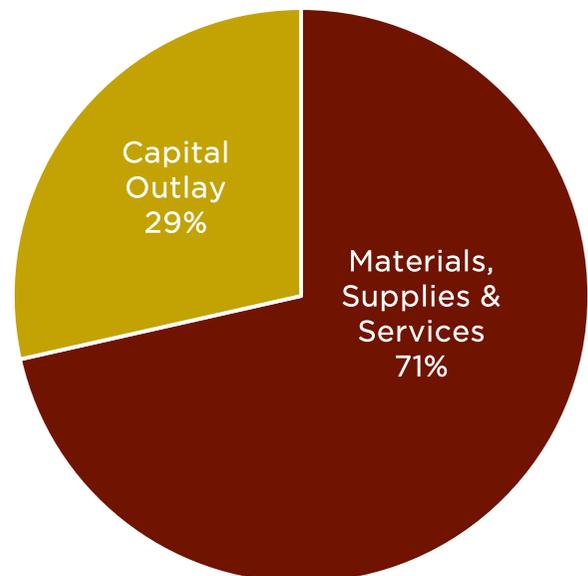
Materials, Supplies & Services - Due to increase in software and cellphone costs, and a slight increase in IT contract (11,720).

Capital Outlay - There was no needs for replacement of devices this year, causing a decrease in capital outlay expenditures (\$25,000).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



# INFORMATION TECHNOLOGY

**Fund 10- General**  
**Sub 19**  
**Department 41955 - Non-Departmental-Information Technology Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	222,037	169,377	276,859	298,800	271,504	310,520
Capital Outlay	15,772	57,734	42,642	149,000	67,000	124,000
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>237,809</b>	<b>227,111</b>	<b>319,501</b>	<b>447,800</b>	<b>338,504</b>	<b>434,520</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	237,809	227,111	319,501	447,800	338,504	434,520
<b>Revenue Total:</b>	<b>237,809</b>	<b>227,111</b>	<b>319,501</b>	<b>447,800</b>	<b>338,504</b>	<b>434,520</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 10- General**  
**Sub 19**  
**Department 41955 - Non-Departmental-Information Technology Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT						-
1112 Salaries - PT						-
1115 Unemployment						-
1211 Overtime						-
1300 Employee Benefits						-
1511 FICA						-
1512 Medicare						-
1521 Retirement						-
1531 State Insurance Fund						-
1541 Health Insurance						-
1545 Dental Insurance						-
1548 Vision Insurance						-
1551 HSA Admin Fees						-
1561 Long Term Disability						-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships						200
2320 Allocated Credit Cards						
2369 Meetings						
2513 Equipment, Supplies & Maintenance		1,730	3,546	2,500	2,500	3,000
3311 Telephone	40,855	33,837	29,436	30,000	30,000	30,000
3313 Cell Phones/Pagers	24,002	33,777	34,017	33,200	34,504	36,000
3315 DSL Service						
4221 Website Maintenance	6,284	5,129	46,018	10,000	10,000	10,000
4222 Printer/Copier Maintenance (Contracted)		7,725	10,619	12,000	12,000	12,000
4261 Computer Software & Maintenance	145,565	34,958	85,923	143,600	115,000	152,400
4531 Professional/Technical Services	5,331	52,220	67,299	67,500	67,500	66,920
<b>Total:</b>	<b>222,037</b>	<b>169,377</b>	<b>276,859</b>	<b>298,800</b>	<b>271,504</b>	<b>310,520</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment	15,772	57,734	42,642	149,000	67,000	124,000
7552 Furniture						
<b>Total:</b>	<b>15,772</b>	<b>57,734</b>	<b>42,642</b>	<b>149,000</b>	<b>67,000</b>	<b>124,000</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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# LEGISLATIVE



Current City Council members  
Row 1 (left to right): Donna Burnham,  
Melissa Clark, Colby Curtis  
Row 2 (left to right): Carolyn Love, Jared Gray

## Mission

Represent residents through responsible and careful policy making ensuring their safety and well-being.

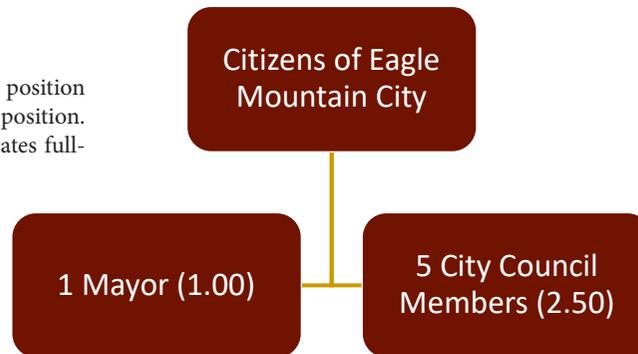
## Department Description

The purpose of City Council is to discharge the obligations and responsibilities imposed by State law and City ordinances, while ensuring citizens' needs are met. Some major responsibilities include reviewing the annual operating and capital improvement budgets, policy making, appointing individuals to fill committee vacancies, and monitoring State legislative activity that impacts Eagle Mountain City. Additionally, the Council is responsible for the arbitration of conflicting interests that arise during the course of City business.



# LEGISLATIVE DEPARTMENT ORGANIZATION

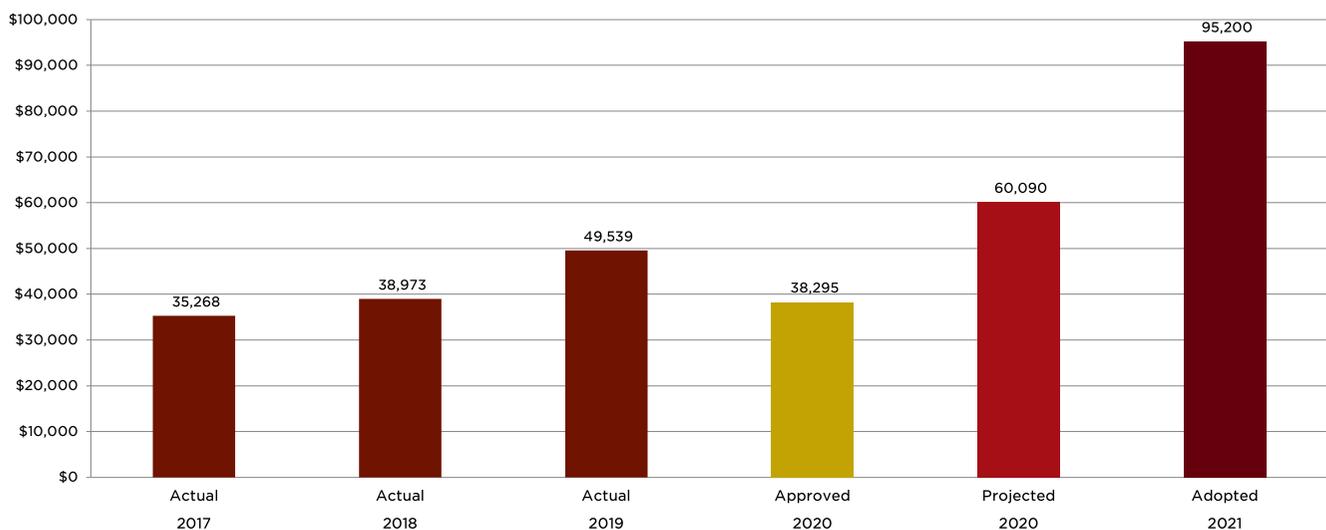
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



# LEGISLATIVE DEPARTMENT PERSONNEL CHANGES

There were no changes in total personnel numbers.

# LEGISLATIVE DEPARTMENT EXPENDITURE TRENDS



# LEGISLATIVE

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED BY 149%.

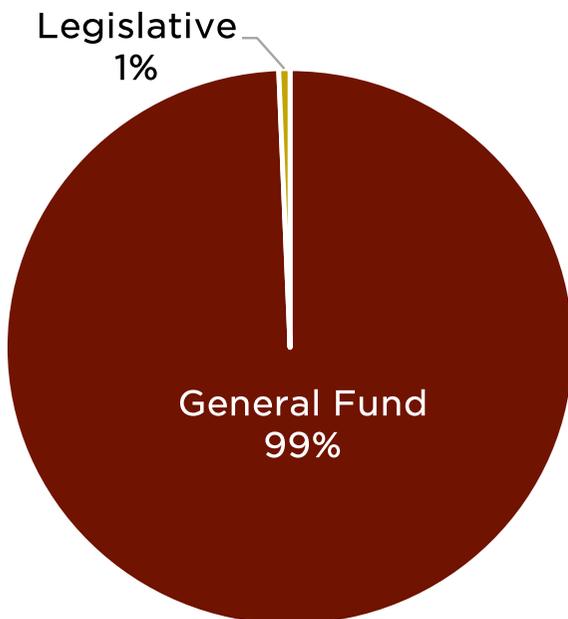
Personnel Services - Due to the salaries study made by an independent agency, the council approved an increase in salaries (\$51,205).

Interfund Transactions - There are no interfund transaction expenditures for this department.

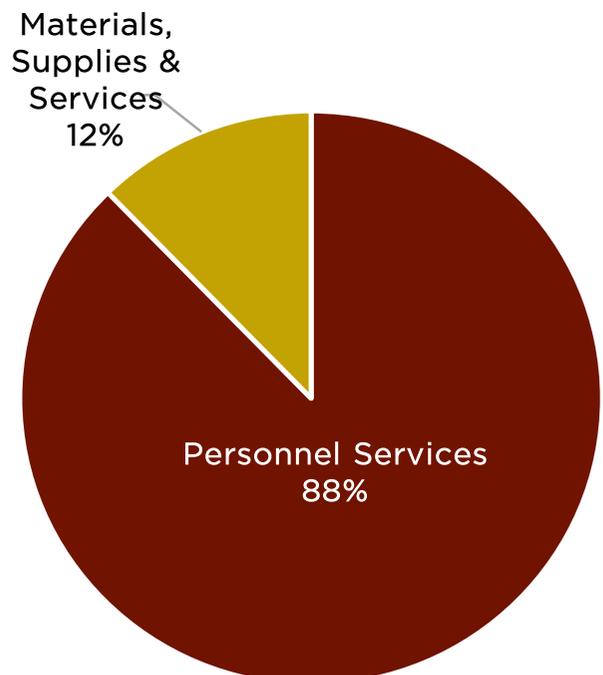
Materials, Supplies & Services - There was an increased in materials, supplies and services (\$5,700)

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General  
 Sub 11- Executive  
 Department 41100- Legislative Summary

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	32,295	32,295	44,128	32,295	52,041	83,500
Materials, Supplies & Services	2,973	6,678	5,411	6,000	8,049	11,700
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>35,268</b>	<b>38,973</b>	<b>49,539</b>	<b>38,295</b>	<b>60,090</b>	<b>95,200</b>

REVENUE	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	35,268	38,973	49,539	38,295	60,090	95,200
<b>Revenue Total:</b>	<b>35,268</b>	<b>38,973</b>	<b>49,539</b>	<b>38,295</b>	<b>60,090</b>	<b>95,200</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Fund 10- General  
 Sub 11- Executive  
 Department 41100- Legislative Detail

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,000	30,000	30,000	48,343	75,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,860	1,860	13,693	1,860	2,997	6,000
1512 Medicare	435	435	435	435	701	2,500
1531 State Insurance Fund						
<b>Total:</b>	<b>32,295</b>	<b>32,295</b>	<b>44,128</b>	<b>32,295</b>	<b>52,041</b>	<b>83,500</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships		800	683		86	100
2321 Travel & Training	668	2,556	2,408	2,000	2,340	5,000
2369 Meetings	2,288	2,240	2,248	3,000	4,496	4,500
2411 Office Expenses & Supplies	18	388	-	500	627	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services						
4950 Elections						
5002 Misc. Services & Supplies		649	72	500	500	600
5003 Special Projects		45	-			1,000
<b>Total:</b>	<b>2,973</b>	<b>6,678</b>	<b>5,411</b>	<b>6,000</b>	<b>8,049</b>	<b>11,700</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# LIBRARY

## Mission

The Eagle Mountain Public Library connects our diverse community with information resources to encourage literacy and promote lifelong learning.

## Vision

The Eagle Mountain Public Library envisions a future in which individuals and families are engaged, lifelong learners.

## Department Description

As the community's informational center, the Library hopes to anticipate and meet the informational, educational, and cultural interests and needs of patrons. The Library provides various programs for a range of audiences to enhance learning. As part of this provision, the Library has been increasing the accessibility of online resources.



The Library frequently provides engaging activities geared toward promoting literacy.

## Accomplishments

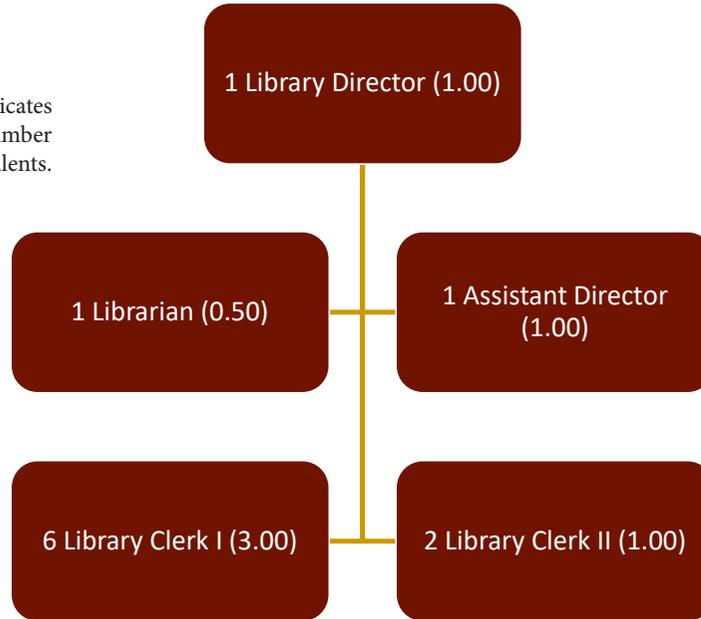
- Celebrated 20 years of service November of 2019
- Began a STEAM Club for patrons
- Increased partnerships with Kids on the Move, USU Extension, and others to provide
- Increased programming
- Increased of digital resources and usage by residents
- Received and in process of implementing three grants for additional library services.





# LIBRARY ORGANIZATION

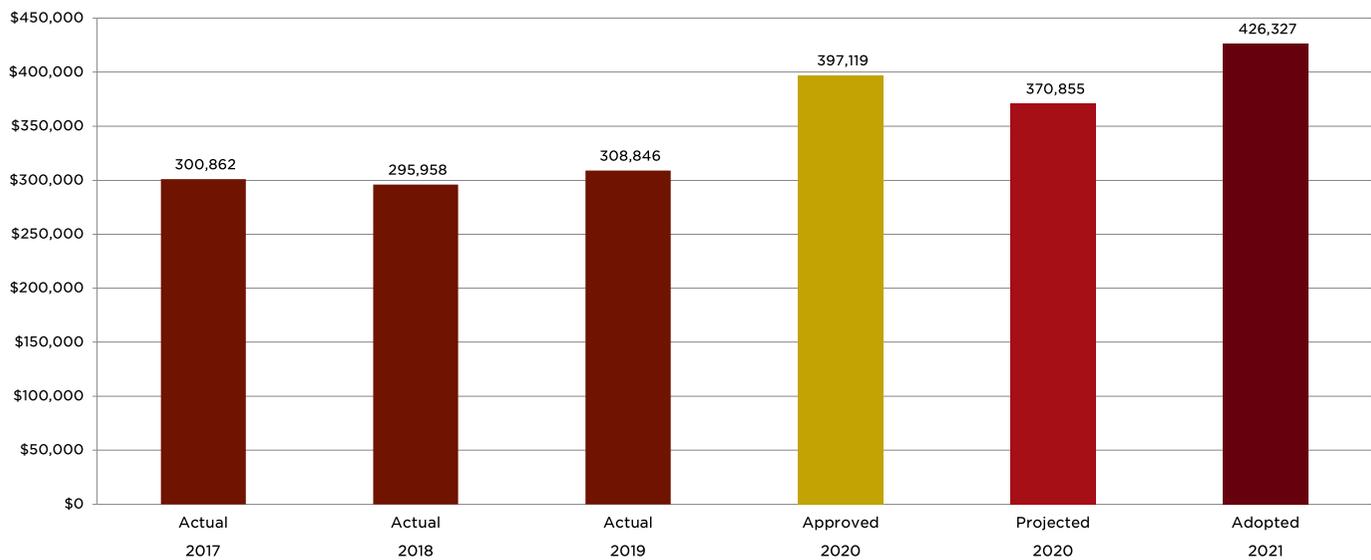
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



# LIBRARY PERSONNEL CHANGES

FTEs for FY 2021 increased 0.08 (6.50 in FY 2020 to 6.43 in FY 2021).

# LIBRARY EXPENDITURE TRENDS



# LIBRARY

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 7%.

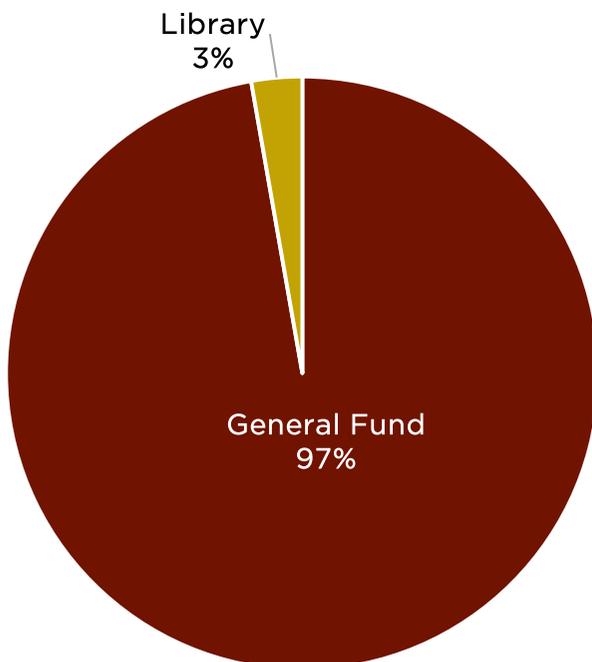
Personnel Services - There was a decrease in personnel services needed due to COVID-19 pandemic (7,717).

Interfund Transactions - There are no interfund transaction expenditures for this department.

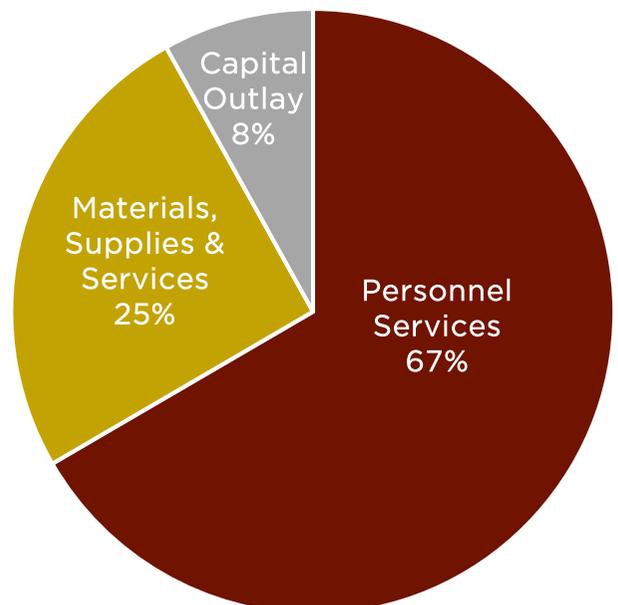
Materials, Supplies & Services - Due to an increase in library materials and books purchases and membership renewals materials, supplies, and services expenditures have increased (\$14,550).

Capital Outlay - Due to purchase of library equipment and shelving replacement and expansion, capital outlay expenditures increased (\$22,375).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 18 - Boards, Commissions and Councils**  
**Department 45800- Library Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	232,890	243,538	234,146	291,744	256,977	284,027
Materials, Supplies & Services	57,335	52,420	65,551	93,250	101,753	107,800
Capital Outlay	10,637	-	9,149	12,125	12,125	34,500
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>300,862</b>	<b>295,958</b>	<b>308,846</b>	<b>397,119</b>	<b>370,855</b>	<b>426,327</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	300,862	295,958	308,846	397,119	370,855	426,327
<b>Revenue Total:</b>	<b>300,862</b>	<b>295,958</b>	<b>308,846</b>	<b>397,119</b>	<b>370,855</b>	<b>426,327</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	4.15	4.33	4.50	4.50	4.50	4.43
<b>FTE Total:</b>	<b>6.15</b>	<b>6.33</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>	<b>6.43</b>

**Fund 10- General**  
**Sub 18 - Boards, Commissions and Councils**  
**Department 45800- Library Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	95,653	99,136	96,596	107,548	104,091	112,320
1112 PT/Temp Seasonal Salaries	70,021	74,452	69,403	110,334	81,641	119,691
1211 Overtime	10	68	33			
1212 Wellness Benefit						
1300 Employee Benefits (401k or 457)	5,968	6,141	5,951	6,668	6,454	6,964
1311 Bonus						
1511 FICA	4,342	4,616	8,352	6,841	5,062	7,421
1512 Medicare	2,303	2,409	2,337	3,159	2,661	3,364
1521 Retirement	17,600	18,295	17,727	19,864	19,864	29,906
1531 State Insurance Fund						
1541 Health Insurance	33,434	34,886	30,782	33,851	33,851	2,757
1545 Dental Insurance	2,662	2,633	2,246	2,404	2,562	501
1548 Vision Insurance	429	427	351	426	426	426
1561 Long Term Disability	467	474	369	649	365	678
<b>Total:</b>	<b>232,890</b>	<b>243,538</b>	<b>234,146</b>	<b>291,744</b>	<b>256,977</b>	<b>284,027</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (Membership Renewals, Jr. Library Guild, Rocket Languages, Universal Class, Law Depot, ALA, ULA, MPLA, ARSL, Audio Book Subscription)	10,516	6,779	13,784	15,000	16,000	16,000
2321 Travel & Training	409	1,297	51	1,500	1,500	1,500
2369 Meetings	260	41	139	150	150	150
2411 Office Expenses & Supplies	3,040	2,860	3,542	3,500	3,500	4,000
2421 Postage						
2513 Equipment, Supplies, & Maintenance	1,032			1,500	1,503	1,550
2531 Mileage Reimbursement						
3111 Utilities						
4211 Computer Network & Data Process	13,662	10,661	12,663	21,000	21,000	21,000
4521 Collection Fees			56	500		
5002 Misc. Services & Supplies			-			
5791 Library Materials & Books	28,687	27,703	31,976	40,000	40,000	45,000
5793 Replacement Books			-			
5795 Library Materials From Grants	(1,754)	859	514	7,000	15,000	15,000
5856 Library Events	1,482	2,221	2,825	3,100	3,100	3,600
<b>Total:</b>	<b>57,335</b>	<b>52,420</b>	<b>65,551</b>	<b>93,250</b>	<b>101,753</b>	<b>107,800</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment	4,908		9,149	7,125	7,125	9,500
7412 Computer Equipment	1,508			5,000	5,000	5,000
7552 Furniture	4,221					20,000
<b>Total:</b>	<b>10,637</b>	<b>-</b>	<b>9,149</b>	<b>12,125</b>	<b>12,125</b>	<b>34,500</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PARKS

## Mission

To maintain designated areas and provide high-quality park services, while building new parks and trails in the City for recreational activities and the residents of Eagle Mountain.

## Department Description

The Parks Division is responsible for the beautification and maintenance of parks and open spaces throughout Eagle Mountain City. The division aims not only to construct parks, but to improve undeveloped land while retaining the “small town” feel and openness of the current Eagle Mountain landscape. They provide high-quality landscape maintenance, irrigation systems, construction projects, chemical applications, and playground maintenance that enhance the beauty of recreational areas. The Parks Division provides recreation for all ages and helps in facilitating connections between residents, parks, and trails.

## Goals

- Complete 1st phase of SilverLake park
- Parks, Trails and Open Space Master Plan Update



The splash pad at Nolen Park is a popular attraction.

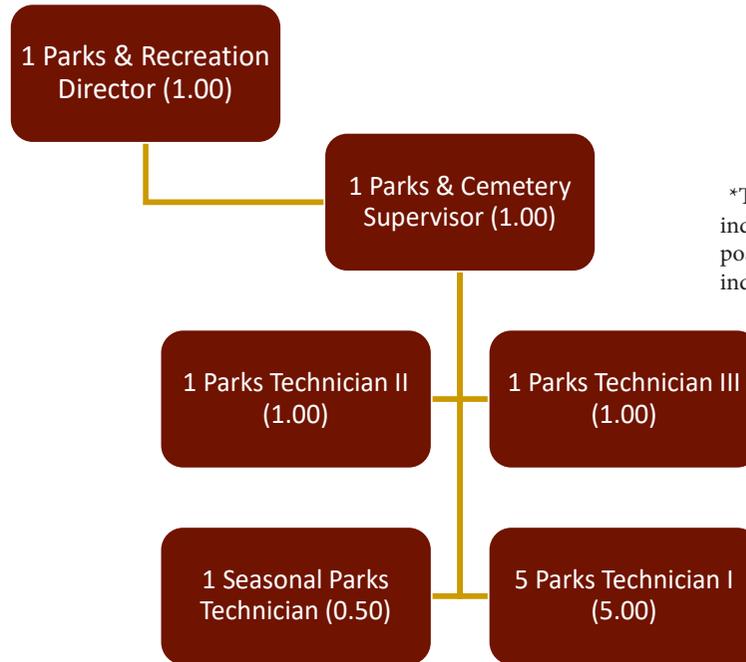
## Accomplishments

- Completed Valley View Restroom
- Completed White Hills Entrance
- Completed Meadow Ranch Park Pavilion
- Completed Skyline Ridge Park Pavilion
- Completed Smith Ranch Park Pavilion
- Completed Pioneer Park Trail and Entrance





# PARKS DEPARTMENT ORGANIZATION



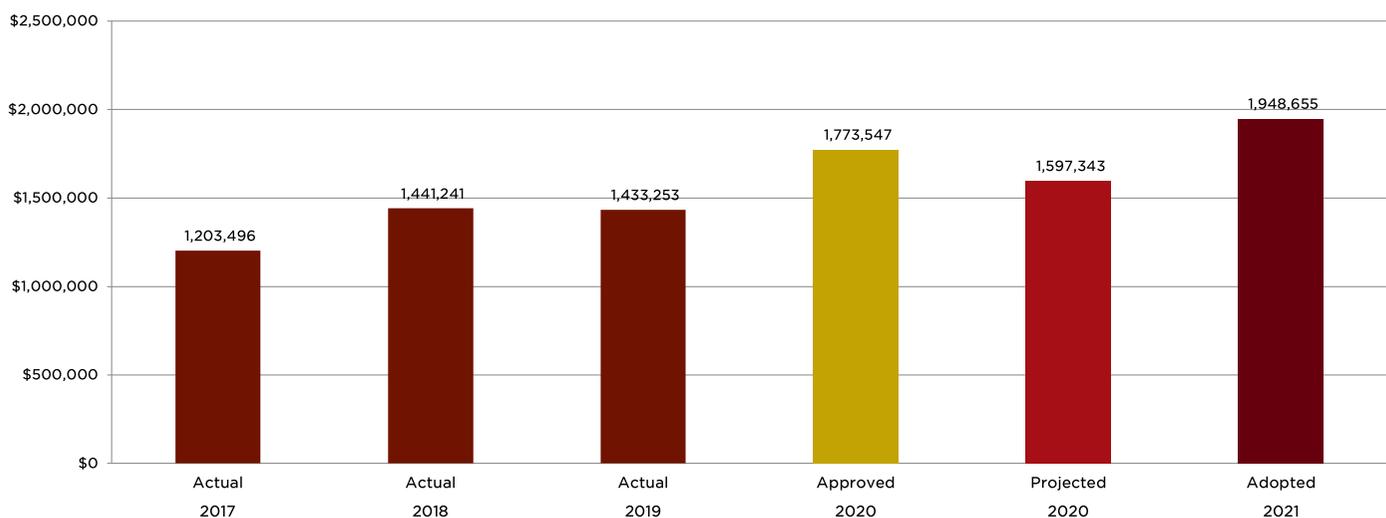
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

Parks

# PARKS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2021 decreased 0.50 (11.13 in FY 2020 to 10.63 in FY 2021).

# PARKS DEPARTMENT EXPENDITURE TRENDS



# PARKS

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 10%.

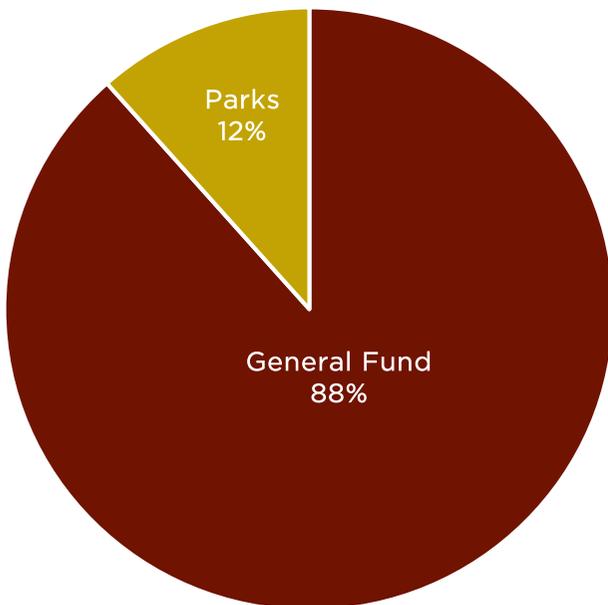
Personnel Services - Salaries, retirement and benefits decreased, causing an decrease in personnel services expenditures (\$1,017).

Interfund Transactions - Transfers to the fleet fund increased (\$87,525).

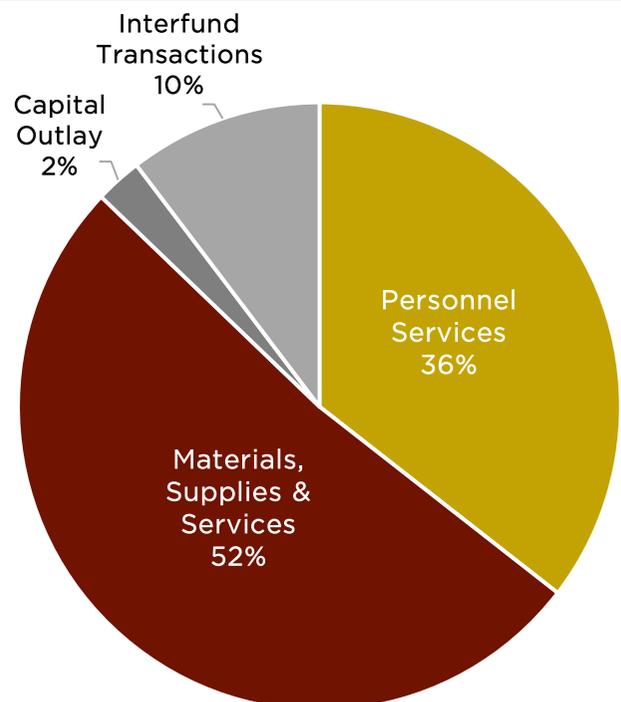
Materials, Supplies & Services - An increase into maintaining equipment, areas throughout the City and additional contracting for the additional areas in the City resulted in an increase of materials, supplies, and services (\$94,600).

Capital Outlay - This year capital outlay decreased due to a decrease in equipment purchases (\$6,000).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 41 - Public Works**  
**Department 45100- Parks Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	355,111	469,272	578,251	692,936	699,576	691,919
Materials, Supplies & Services	753,236	876,962	779,897	911,250	765,750	1,005,850
Capital Outlay	27,834	25,936	6,034	54,500	17,156	48,500
Interfund Transactions	67,315	69,071	69,071	114,861	114,861	202,386
<b>Expenditure Total:</b>	<b>1,203,496</b>	<b>1,441,241</b>	<b>1,433,253</b>	<b>1,773,547</b>	<b>1,597,343</b>	<b>1,948,655</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	1,203,496	1,441,241	1,433,253	1,773,547	1,597,343	1,948,655
<b>Revenue Total:</b>	<b>1,203,496</b>	<b>1,441,241</b>	<b>1,433,253</b>	<b>1,773,547</b>	<b>1,597,343</b>	<b>1,948,655</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	4.55	8.13	10.13	10.13	10.13	9.63
Part-time/Seasonal	1.50	1.00	1.00	1.00	1.00	1.00
<b>FTE Total:</b>	<b>6.05</b>	<b>9.13</b>	<b>11.13</b>	<b>11.13</b>	<b>11.13</b>	<b>10.63</b>

**Fund 10- General**  
**Sub 41 - Public Works**  
**Department 45100- Parks Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	212,769	275,396	343,617	381,419	381,419	382,668
1112 PT/Temp Seasonal Salaries	3,140	7,001	14,221	32,136	32,136	52,100
1113 Salaries - FT Temp				-		-
1114 Salaries - PT Temp						
1211 Overtime	11,006	12,042	19,160	7,000		7,000
1212 Wellness Benefit						
1300 Employee Benefits	13,037	17,672	27,058	22,984	36,161	23,081
1311 Bonus				-		-
1321 Clothing Allowance	1,900	2,300	1,000	3,500	3,900	3,500
1511 FICA	195	434	889	1,992	1,992	3,230
1512 Medicare	3,288	4,253	5,360	5,841	5,903	6,153
1521 Retirement	39,209	49,319	60,425	68,470	68,470	68,758
1531 State Insurance Fund			-			
1541 Health Insurance	63,551	91,581	96,579	154,443	154,443	129,118
1545 Dental Insurance	5,235	7,010	7,558	10,970	10,970	11,903
1548 Vision Insurance	804	977	1,145	1,945	1,945	2,162
1561 Long Term Disability	977	1,287	1,240	2,237	2,237	2,246
<b>Total:</b>	<b>355,111</b>	<b>469,272</b>	<b>578,251</b>	<b>692,936</b>	<b>699,576</b>	<b>691,919</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)	175		4,250	750	750	750
2321 Travel & Training	1,624	2,831	3,859	3,500	3,500	4,500
2369 Meetings			36	300	300	400
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	58					
2513 Equipment Supplies & Maintenance	16,201	18,951	19,260	25,000	25,000	27,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	3,912	11,211	10,648	7,500	12,000	12,000
3111 Utilities	88,162	166,536	147,250	150,000		150,000
4121 Attorney Fees	1,836	1,530	252			
4531 Professional/Technical Services	473,525	601,390	491,998	540,000	540,000	575,000
4811 Equipment Rental/Lease	14,629	21,844	22,996	27,200	27,200	27,200
5002 Misc. Services & Supplies	13,681		1,221			
5405 Park Amenities Repair/Replacement		6,554	8,162	15,000	15,000	70,000
5410 Landscaping Maintenance	27,482	45,591	45,648	55,000	55,000	74,000
5420 Trail Maintenance	81,766	525	6,993	50,000	50,000	20,000
5425 Silverlake Trees	30,000		933			
5430 City Wide Trees			13,452	30,000	30,000	40,000
5721 Chemicals & Fertilizers	185		2,940	7,000	7,000	5,000
5760 Other Special Departmental Supplies						
<b>Total:</b>	<b>753,236</b>	<b>876,962</b>	<b>779,897</b>	<b>911,250</b>	<b>765,750</b>	<b>1,005,850</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment	27,834	25,936	6,034	54,500	17,156	48,500
<b>Total:</b>	<b>27,834</b>	<b>25,936</b>	<b>6,034</b>	<b>54,500</b>	<b>17,156</b>	<b>48,500</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9118 Due To Impact Fee Fund						
9154 Due To Fleet Fund	67,315	69,071	69,071	114,861	114,861	202,386
<b>Total:</b>	<b>67,315</b>	<b>69,071</b>	<b>69,071</b>	<b>114,861</b>	<b>114,861</b>	<b>202,386</b>

# PLANNING

## Mission

To provide a vision for the growth of the City, to implement the goals and strategies of the City's General Plan, and to guide development to create and preserve a high-quality, livable community that reflects Eagle Mountain's environment and population.

## Department Description

The Planning Department oversees land use and zoning within the City, so as to ensure consistency with State and City laws and provide for compatible development that protect the general health, safety, and welfare of the public. This helps the City to have a safer and more organized layout that can best meet the needs of a growing community. As part of this process the Planning Department reviews and processes various land development applications and prepares and presents reports to the Planning Commission and City Council. The department also prepares and implements various long-range planning documents, including the General Plan, the Future Land Use & Transportation Map, the Parks and Open Space Master Plan, the Bike and Pedestrian Master Plan, and others. The Neighborhood Improvement Division enforces City codes throughout the community to help residents keep neighborhoods safe, clean, attractive, and nuisance-free. Additionally, the department maintains several databases and maps.



The Department plans for the growth and development of Eagle Mountain City.

## Accomplishments

- Created and received approval for a variety of code amendments, including but not limited to a major overhaul of the City's residential zoning (creating new residential zones), changing the Commercial Zone to three separate commercial zones, and changing the Business Park Zone to three new business park zones

## Goals

- Implement new software that improves efficiency and drastically reduces the need for paper by allowing for digital plan submittals, plan reviews, and document organization.
- Draft and receive approval for special use standards for all uses noted as "special" in the City's zoning districts.
- Create additional zoning districts to further
- Update the City Code to ensure full compliance with State Statutes.



# PLANNING DEPARTMENT ORGANIZATION

\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

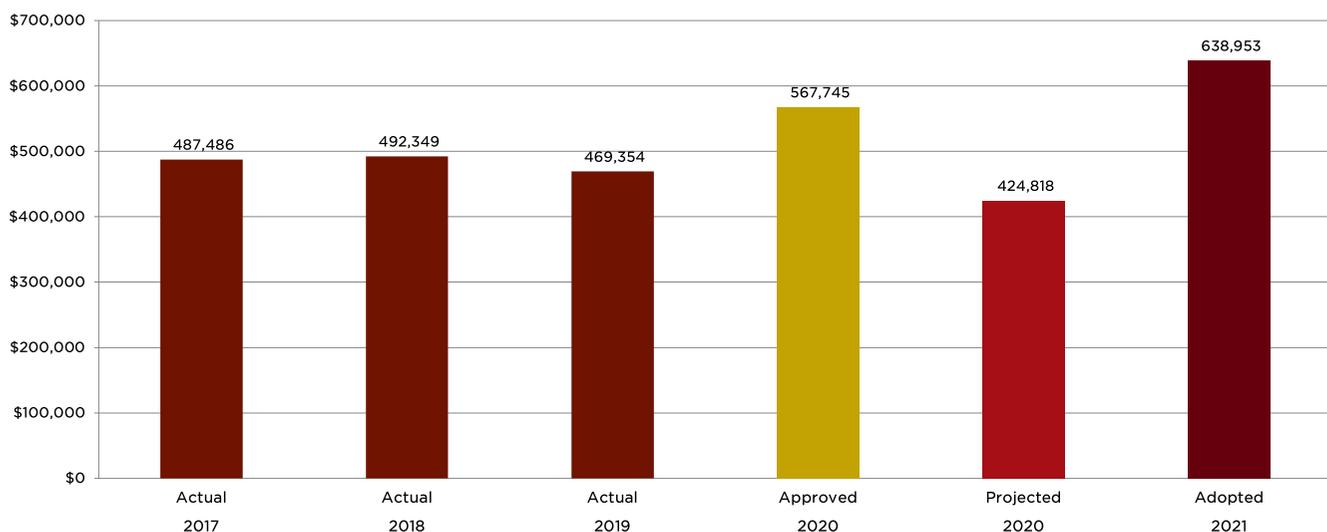


Planning

## PLANNING DEPARTMENT PERSONNEL CHANGES

There is 1.25 increase in FY 2021 (4.50 in FY 2020, and 5.75 in FY 2021)

## PLANNING DEPARTMENT EXPENDITURE TRENDS



# PLANNING

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 13%.

Personnel Services - New full time position increased personnel services (\$96,884).

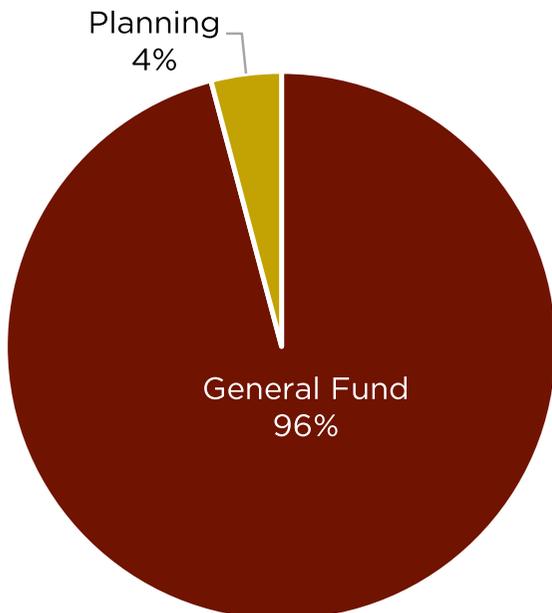
Interfund Transactions - Lower-cost transfers to the fleet fund decreased interfund transaction expenditures (\$426).

Materials, Supplies & Services - Capital Studies and Misc. Services decreased (\$25,250).

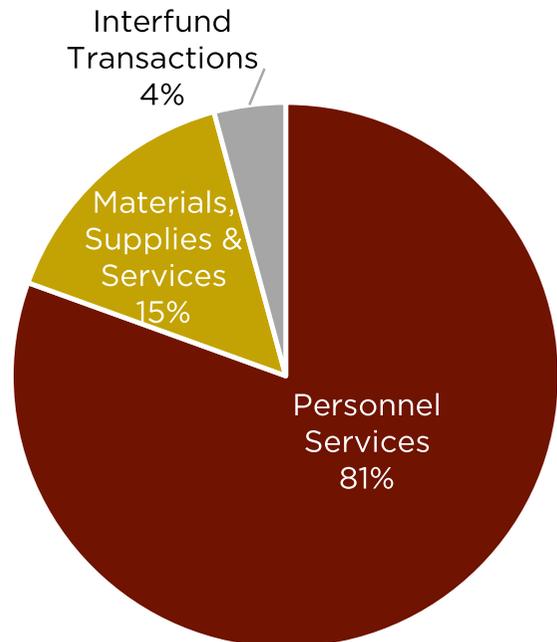
Capital Outlay - There are no capital outlay expenditures for this department.

Planning

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 32 - Planning and Zoning**  
**Department 41800- Planning Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	455,300	442,268	433,183	417,648	351,781	514,532
Materials, Supplies & Services	22,254	50,081	14,121	122,650	45,590	97,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	9,932	-	22,049	27,447	27,447	27,021
<b>Expenditure Total:</b>	<b>487,486</b>	<b>492,349</b>	<b>469,354</b>	<b>567,745</b>	<b>424,818</b>	<b>638,953</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	487,486	492,349	469,354	567,745	424,818	638,953
<b>Revenue Total:</b>	<b>487,486</b>	<b>492,349</b>	<b>469,354</b>	<b>567,745</b>	<b>424,818</b>	<b>638,953</b>

PERSONNEL SUMMARY(FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	4.00	4.00	4.50	4.50	4.50	5.75
Part-time/Seasonal		0.50				
<b>FTE Total:</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>5.75</b>

**Fund 10- General**  
**Sub 32 - Planning and Zoning**  
**Department 41800- Planning Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	293,075	281,534	282,063	263,815	243,360	330,158
1112 Part-Time Salaries		360				
1211 Overtime	5,272	4,560	750			
1300 Employee Benefit	16,060	16,467	22,621	16,357		20,470
1311 Bonus						
1321 Clothing Allowance	400	800	400	800	800	800
1511 FICA		22	2,921	-	-	-
1512 Medicare	4,256	4,107	4,036	3,825	3,533	4,787
1521 Retirement	51,989	49,198	43,668	48,727	41,890	60,980
1531 State Insurance Fund						
1541 Health Insurance	75,889	77,335	70,005	76,164	56,635	85,979
1545 Dental Insurance	6,071	5,683	4,980	5,410	4,092	7,926
1548 Vision Insurance	967	923	743	959	621	1,439
1561 Long Term Disability	1,323	1,278	997	1,592	849	1,992
<b>Total:</b>	<b>455,300</b>	<b>442,268</b>	<b>433,183</b>	<b>417,648</b>	<b>351,781</b>	<b>514,532</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	1,495	2,283	1,372	2,150	2,150	2,250
2321 Travel & Training	5,245	3,851	6,379	8,500	8,500	8,650
2322 Planning Commissioner Expense		4,450	3,847	5,000	3,200	5,000
2369 Meetings	98	279		300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing						
2531 Mileage Reimbursement						
3111 Utilities						
4261 Software, Maintenance & GIS						
4531 Professional/Technical Services	1,800	1,939	1,948	3,600	3,340	5,000
5001 Misc. Services & Supplies	445	771	575	3,100	3,100	1,200
6310 Parks Fee-in-lieu Reimbursement		36,493				
6550 Capital - Studies				100,000	25,000	75,000
6810 Discounts of Permit Fees	13,171	15				
<b>Total:</b>	<b>22,254</b>	<b>50,081</b>	<b>14,121</b>	<b>122,650</b>	<b>45,590</b>	<b>97,400</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7410 Equipment						
7411 Office Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	9,932		22,049	27,447	27,447	27,021
<b>Total:</b>	<b>9,932</b>	<b>-</b>	<b>22,049</b>	<b>27,447</b>	<b>27,447</b>	<b>27,021</b>

Planning

# POLICE



Keeping Eagle Mountain City safe and educated.

Police

## Mission

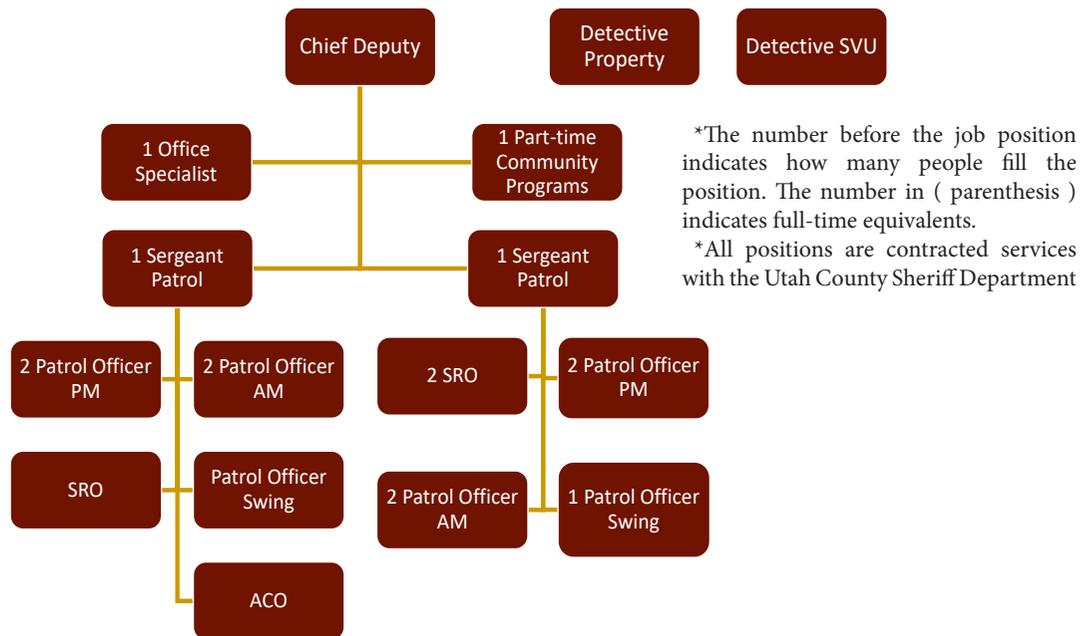
The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

## Department Description

The City contracts with the Utah County Sheriff's Office to provide police services to Eagle Mountain. The Sheriff's Office is dedicated to providing essential police services to the citizens, with the primary objective of protecting lives and property. The Office's primary duties include conducting preventative patrols to reduce crime, providing traffic enforcement in residential areas, filing criminal cases, and providing animal control services. Additionally, the Sheriff's Office takes a proactive approach in developing innovative, community-oriented programs designed to encourage public participation, such as the Neighborhood Watch program, DARE, RAD Kids, bicycle safety rodeos, public safety fairs, and child restraint safety inspections. Crossing guards are budgeted under the Police Department.



# POLICE DEPARTMENT ORGANIZATION

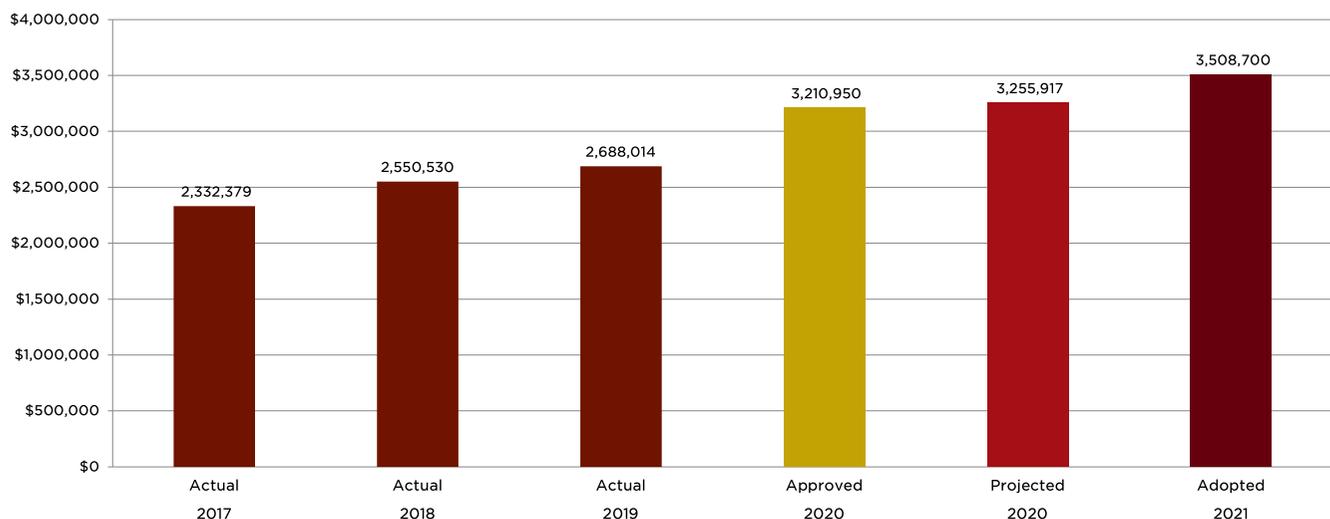


Police

## POLICE DEPARTMENT PERSONNEL CHANGES

There were changes in the organization and in the number of personnel for this department.

## POLICE DEPARTMENT EXPENDITURE TRENDS



# POLICE

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 9%.

Personnel Services - Normal increases to salary and benefits caused increase in personnel services (\$10,000).

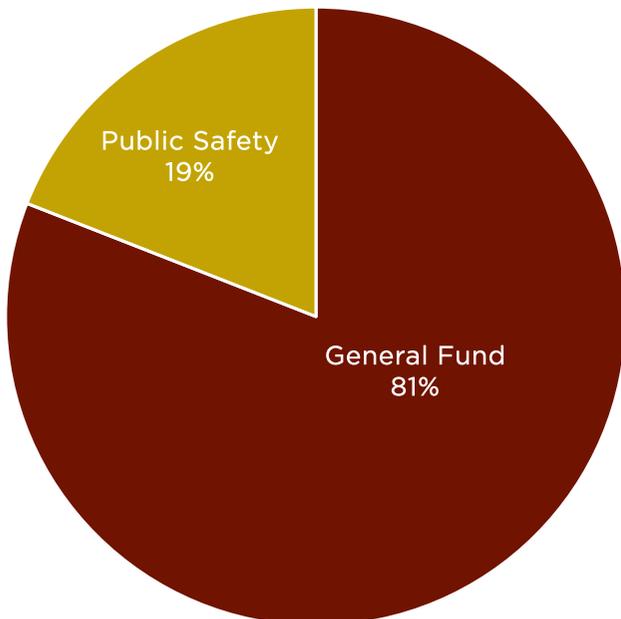
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Due to increased costs for contract services, professional services, and safety programs, materials, supplies, and services expenditures have increased (\$344,250).

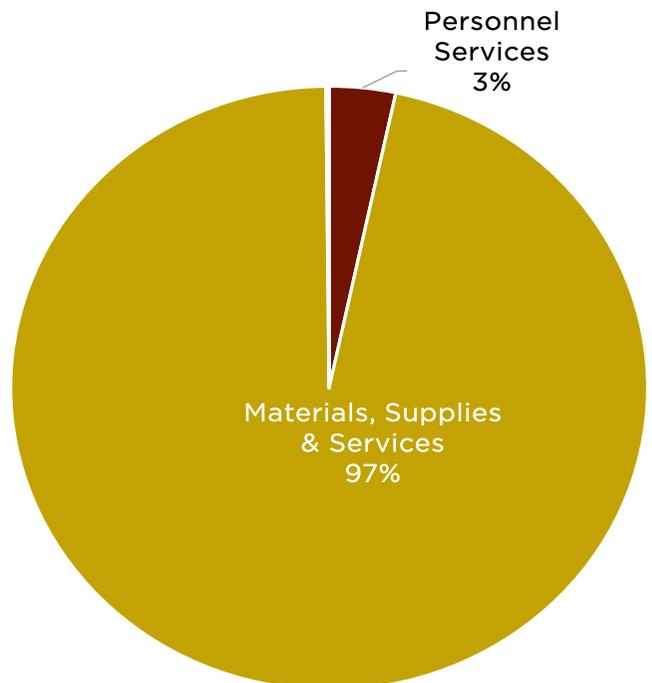
Capital Outlay - No purchases related to emergency management equipment caused the decrease of capital outlay (\$56,500).

Police

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General  
 Sub 21 - Public Safety  
 Division 42100- Public Safety Summary

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	84,042	93,817	121,219	107,700	110,432	117,700
Materials, Supplies & Services	2,247,522	2,456,714	2,560,797	3,040,750	3,082,985	3,385,000
Capital Outlay	815	-	5,998	62,500	62,500	6,000
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>2,332,379</b>	<b>2,550,530</b>	<b>2,688,014</b>	<b>3,210,950</b>	<b>3,255,917</b>	<b>3,508,700</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	2,332,379	2,550,530	2,688,014	3,210,950	3,255,917	3,508,700
<b>Revenue Total:</b>	<b>2,332,379</b>	<b>2,550,530</b>	<b>2,688,014</b>	<b>3,210,950</b>	<b>3,255,917</b>	<b>3,508,700</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
<b>FTE Total:</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>

Fund 10- General  
 Sub 21 - Public Safety  
 Division 42100- Public Safety Detail

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1112 PT/Temp Seasonal Salaries	78,069	87,149	109,609	100,000	102,531	110,000
1211 Overtime						
1300 Employee Benefit						
1311 Bonus						
1511 FICA	4,840	5,403	10,020	6,200	6,404	6,200
1512 Medicare	1,132	1,264	1,590	1,500	1,497	1,500
1521 Retirement						
<b>Total:</b>	<b>84,042</b>	<b>93,817</b>	<b>121,219</b>	<b>107,700</b>	<b>110,432</b>	<b>117,700</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2513 Equipment, Supplies, and Maintenance						
3111 Utilities	2,312			4,500	4,500	4,500
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	26,576	27,612	30,336	31,000	46,049	31,000
4520 Contract Services	2,116,085	2,267,576	2,386,697	2,850,000	2,850,000	3,205,000
4520 Contract Services (Citation Credit)				(50,000)		(50,000)
4525 Utah Valley Dispatch	88,311	140,303	129,677	145,000	122,186	140,000
4531 Professional & Technical Services				9,000	9,000	
5002 Misc. Services & Supplies	1,414	1,944	1,353	2,250	2,250	3,000
5230 Emergency Management	1,851	2,269	1,019	2,500	2,500	5,000
5235 CERT Training			680	500	500	500
5797 Planning Grant Expenses			-			
5859 RadWomen		761	751	750	750	750
5860 RadKids-Women/Community Safety/VIPS	3,138	7,255	8,229	8,250	8,250	8,250
5861 Communities That Care Program	5,009	5,742	2,056	7,000	7,000	7,000
5862 DUI Blitzez w/ Beer Tax Funds	2,827	3,252	-	30,000	30,000	30,000
<b>Total:</b>	<b>2,247,522</b>	<b>2,456,714</b>	<b>2,560,797</b>	<b>3,040,750</b>	<b>3,082,985</b>	<b>3,385,000</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay						
7410 Equipment	815					
7415 Emergency Management Equipment			5,998.00	62,500	62,500	6,000
<b>Total:</b>	<b>815</b>	<b>-</b>	<b>5,998</b>	<b>62,500</b>	<b>62,500</b>	<b>6,000</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Police

# RECORDER

## Mission

To provide transparency in government and to be neutral and impartial, always striving to improve the administration of the affairs in the office consistent with the laws and provide professional service to the community.

## Department Description

The City Recorder's Office is one of two public offices (the other being Treasurer) that is statutorily required by State Law. The Office is responsible for recording and keeping documents and properly indexed records relative to the functions of the City. The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder also prepares agenda packets and coordinates the public hearings for City Council meetings, attends and maintains records of such meetings, manages all City-owned, property tax-related issues with Utah County, and handles all requests for records under GRAMA. Notary services are available to residents free of charge from the City.



Providing professional service and transparency to the City.

## Goals

- Implement Enterprise Document Management solution

## Accomplishments

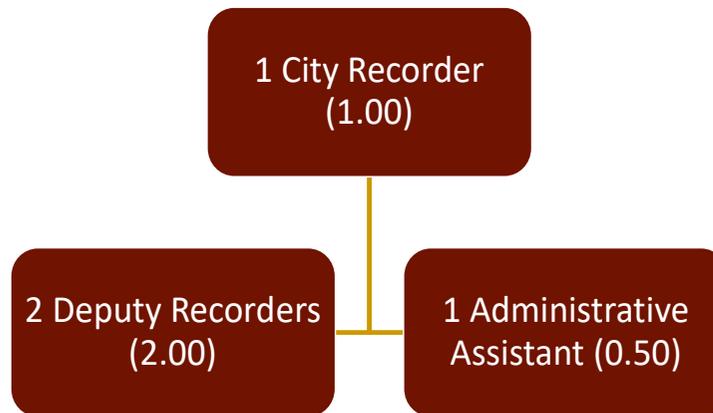
- Installation of the Christmas Box Angel Statue
- Implementation of ACCELA for business licensing management





# RECORDER'S OFFICE ORGANIZATION

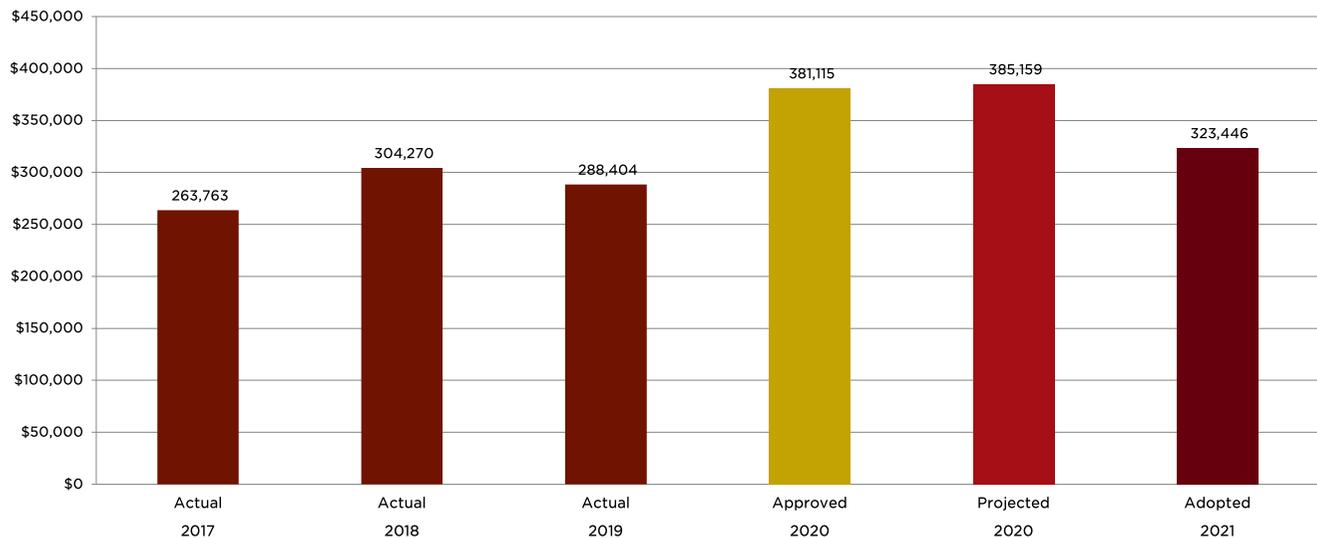
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



# RECORDER'S OFFICE PERSONNEL CHANGES

There was an administrative assistant added to the department

# RECORDER'S OFFICE EXPENDITURE TRENDS



# RECORDER

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget DECREASED by 15%.

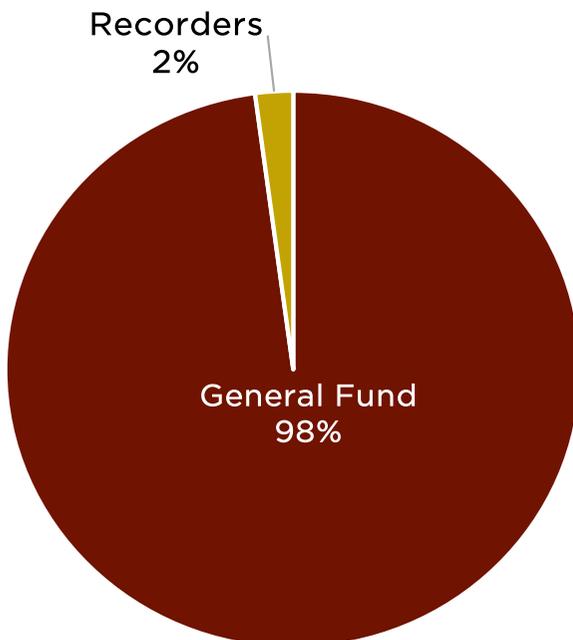
Personnel Services - Due to an employee attrition, there was a decrease in personnel service expenditures (\$12,263).

Interfund Transactions - There are no interfund transaction expenditures for this department.

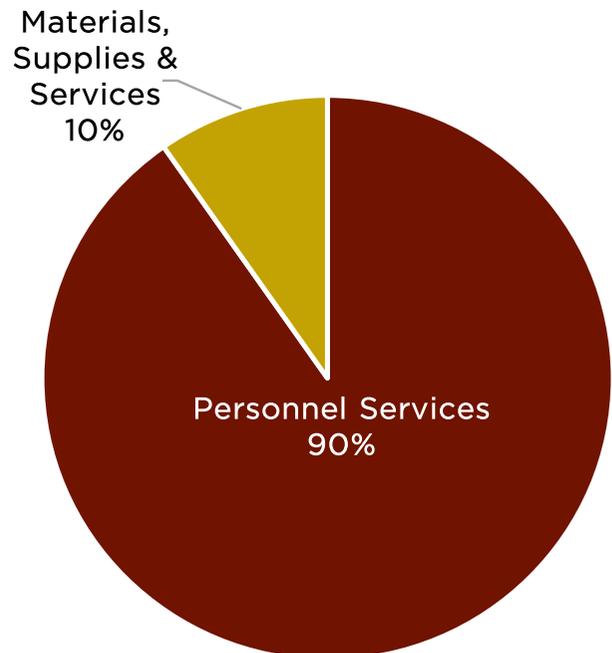
Materials, Supplies & Services - No cost related to election caused a decrease in materials costs (\$45,405).

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



Recorder



**Fund 10- General**  
**Sub 11- Executive**  
**Division 41110- Recorder Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	246,350	253,327	271,830	304,265	348,635	292,001
Materials, Supplies & Services	16,475	49,685	16,574	76,850	36,524	31,445
Capital Outlay	938	1,258	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>263,763</b>	<b>304,270</b>	<b>288,404</b>	<b>381,115</b>	<b>385,159</b>	<b>323,446</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	263,763	304,270	288,404	381,115	385,159	323,446
<b>Revenue Total:</b>	<b>263,763</b>	<b>304,270</b>	<b>288,404</b>	<b>381,115</b>	<b>385,159</b>	<b>323,446</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal			0.50	0.50	0.50	0.50
<b>FTE Total:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

**Fund 10- General**  
**Sub 11- Executive**  
**Division 41110- Recorder Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	165,209	169,473	181,813	178,483	219,766	175,178
1112 Part-Time Salaries			4,700	21,424	21,424	18,720
1211 Overtime	89	218	276			
1212 Wellness Benefit						
1300 Employee Benefits	14,164	14,558	15,386	11,066	15,219	10,861
1311 Bonus						
1511 FICA			617	1,328	1,328	1,161
1512 Medicare	2,344	2,405	2,583	2,899	3,313	2,812
1521 Retirement	30,385	31,304	32,070	32,966	31,487	32,355
1531 State Insurance Fund						
1541 Health Insurance	29,196	30,449	29,897	50,776	50,776	44,859
1545 Dental Insurance	3,579	3,536	3,292	3,606	3,606	4,135
1548 Vision Insurance	575	573	515	639	639	751
1561 Long Term Disability	811	811	681	1,077	1,077	1,170
<b>Total:</b>	<b>246,350</b>	<b>253,327</b>	<b>271,830</b>	<b>304,265</b>	<b>348,635</b>	<b>292,001</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (IIMC, UMCA, CURA, ARMA, UBL, Notary Renewal)	700	1,449	1,155	1,250	1,250	1,345
2211 Public Notices	3,582	4,080	2,270	5,000	5,000	5,000
2321 Travel & Training	5,309	2,671	2,518	5,300	5,300	5,700
2369 Meetings	15	127	112	300	1,000	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement	91		300	500	500	500
4138 Property Taxes	143	(317)	339	2,000	2,000	2,000
4139 Recording Fees	2,329	2,746	2,875	3,500	7,474	7,000
4261 Computer Software & Maintenance	595	850				
4531 Professional/Technical Services	3,219	2,342	6,615	7,000	7,000	7,000
4532 Record Transcription Services	400	500		2,000	2,000	2,000
4950 Elections	92	35,238	390	50,000	5,000	600
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>16,475</b>	<b>49,685</b>	<b>16,574</b>	<b>76,850</b>	<b>36,524</b>	<b>31,445</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7412 Computer/Office Equipment						
7425 Codification of City Records						
7552 Furniture	938	1,258				
<b>Total:</b>	<b>938</b>	<b>1,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Recorder

# RECREATION

## Mission

To provide high-quality, organized, and safe recreational activities for all Eagle Mountain City residents as efficiently and effectively as possible.

## Department Description

The Recreation Department provides a variety of sports for both youth and adults. Listed below are the sports currently offered:

Youth Sports    Adult Sports

- Basketball
- Softball (Coed/Men's)
- Volleyball
- Basketball

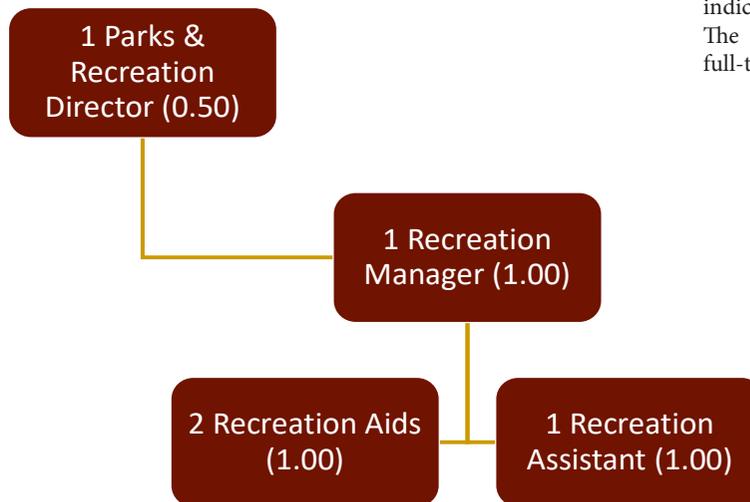
## Goals

- Increase trainings with coaches and referees
- Add additional opportunities for recreation activities





## RECREATION DEPARTMENT ORGANIZATION

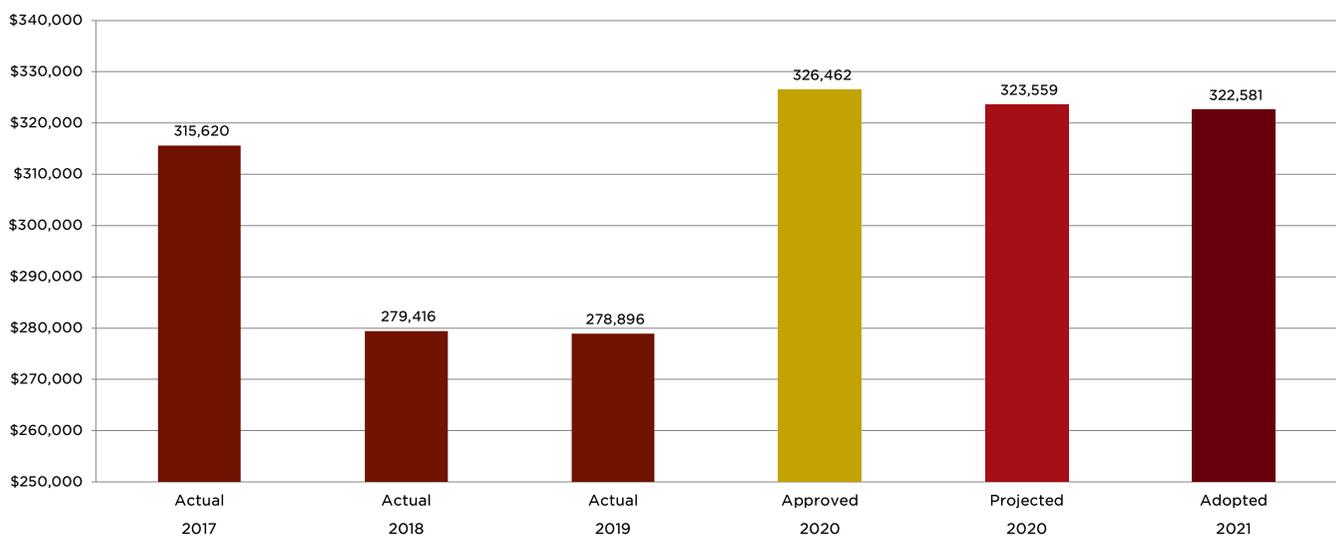


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## RECREATION DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2021 saw no change (3.73 in FY 2020 & 3.73 in FY 2021).

## RECREATION DEPARTMENT EXPENDITURE TRENDS



# RECREATION

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget DECREASED by 1%.

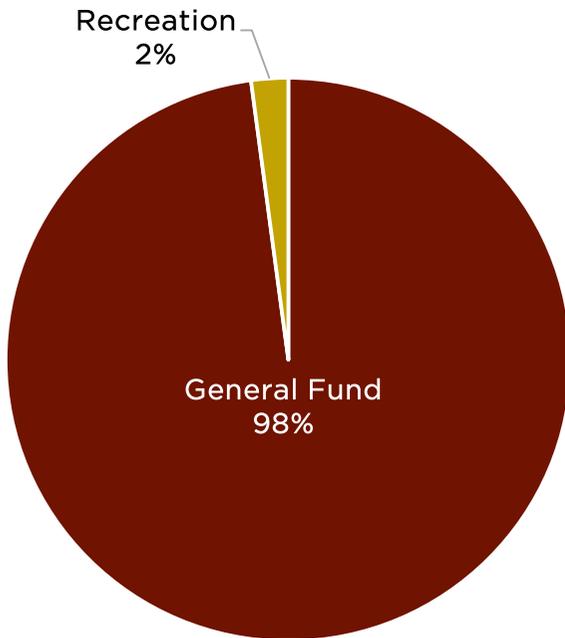
Personnel Services - No increase in salary and benefit costs accounts for a decrease in personnel service expenditures (\$3,717).

Interfund Transactions - A decrease in the fleet fund led to decrease in interfund transactions (\$163).

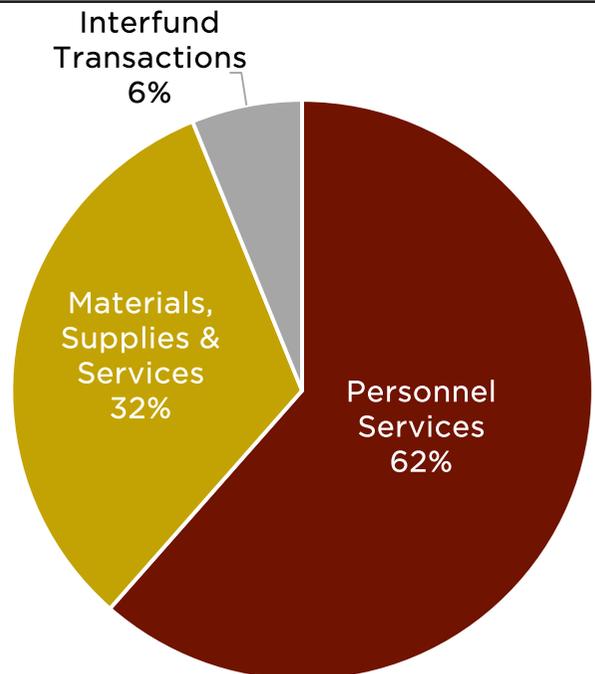
Materials, Supplies & Services - Costs for materials and services stayed the same for the new fiscal year.

Capital Outlay - There are no changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 18 - Boards Commission and Council**  
**Division 41940- Recreation Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	174,766	192,825	180,652	202,075	203,106	198,358
Materials, Supplies & Services	122,306	63,575	77,182	104,400	100,466	104,400
Capital Outlay		-	-	-	-	-
Interfund Transactions	18,548	23,015	21,062	19,987	19,987	19,824
<b>Expenditure Total:</b>	<b>315,620</b>	<b>279,416</b>	<b>278,896</b>	<b>326,462</b>	<b>323,559</b>	<b>322,581</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	315,620	279,416	278,896	326,462	323,559	322,581
<b>Revenue Total:</b>	<b>315,620</b>	<b>279,416</b>	<b>278,896</b>	<b>326,462</b>	<b>323,559</b>	<b>322,581</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	2.08	2.33	2.53	2.33		2.33
Part-time/Seasonal	1.20	1.20	1.40	1.40		1.40
<b>FTE Total:</b>	<b>3.28</b>	<b>3.53</b>	<b>3.93</b>	<b>3.73</b>	<b>-</b>	<b>3.73</b>

**Fund 10- General**  
**Sub 18 - Boards Commission and Council**  
**Division 41940- Recreation Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries FT	92,794	92,696	100,167	98,912	99,830	99,948
1112 Salaries PT	12,066	29,953	10,567	29,994	29,994	29,120
1211 Overtime	5,230	3,308	3,407	1,000		1,000
1300 Employee Benefits	6,225	6,602	6,248	6,133	6,610	6,197
1311 Bonus				-		-
1321 Clothing Allowance	400	400	-	800	800	800
1511 FICA	748	1,686	615	1,860	1,860	1,805
1512 Medicare	1,568	1,758	1,601	1,869	1,869	1,871
1521 Retirement	16,924	17,091	17,769	18,269	18,733	18,460
1531 State Insurance Fund				-		-
1541 Medical Insurance	34,969	35,545	36,807	39,351	39,351	34,765
1545 Dental	2,930	2,879	2,691	2,795	2,966	3,205
1548 Vision	464	460	421	496	496	582
1561 Long Term Disability	448	448	361	597	597	603
<b>Total:</b>	<b>174,766</b>	<b>192,825</b>	<b>180,652</b>	<b>202,075</b>	<b>203,106</b>	<b>198,358</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, subscriptions, and memberships	145	145	300	200	266	200
2321 Travel/Training		903	712	2,000	2,000	2,000
2431 Uniforms						
2513 Equipment Supplies & Maintenance	1,112	2,850	1,176	5,000	5,000	5,000
3111 Utilities						
4531 Professional & Technical Services	12,795	2,077	2,680	4,000	4,000	4,000
4610 Officials						
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports		(5)				
5751 Youth Soccer (Fall)						
5752 Youth Baseball	60,155					
5753 Youth Basketball	39,400	41,330	52,735	54,500	54,500	54,500
5754 Adult Softball	3,842	4,780	8,962	9,000	10,000	9,000
5755 Adult Volleyball	518	1,155	423	1,200	1,200	1,200
5756 Men's Basketball				2,800	2,800	2,800
5757 Women's Basketball						
5758 Women's Volleyball	418	408	468	1,200	1,200	1,200
5759 Flag Football				2,500	2,500	2,500
5749 Pickleball				2,500	2,500	2,500
5748 Ultimate Frisbee				2,500	2,500	2,500
5760 CSSA Softball (Spring)	3,921	5,113	5,363	6,000	6,000	6,000
5761 CSSA Softball (Fall)		4,821	4,364	6,000	6,000	6,000
5747 New Program Development				5,000		5,000
5862 Pass-Through						
<b>Total:</b>	<b>122,306</b>	<b>63,575</b>	<b>77,182</b>	<b>104,400</b>	<b>100,466</b>	<b>104,400</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay	16,441					
<b>Total:</b>	<b>16,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	18,548	23,015	21,062	19,987	19,987	19,824
<b>Total:</b>	<b>18,548</b>	<b>23,015</b>	<b>21,062</b>	<b>19,987</b>	<b>19,987</b>	<b>19,824</b>

Recreation

# SENIOR COUNCIL



The Council busy planning fun and engaging activities for fellow senior citizens.

## **Mission**

To provide Eagle Mountain City senior citizens with opportunities to participate in the democratic process at the municipal level, as well as provide meaningful contributions to the City and recommendations to the City Council on senior citizen-related community issues.

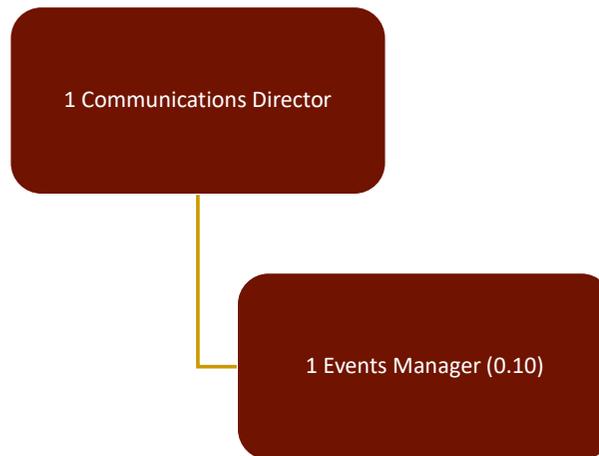
## **Department Description**

The Senior Council provides activities and resources for Eagle Mountain residents ages 55 and older. They also make recommendations to the City Council with respect to programs and facilities for senior citizens. Senior Council members are appointed by the Mayor, with the consent of the City Council, for terms of four years. The Senior Council meets on a regular basis to learn about governmental processes and to participate in activities, service projects, etc.



# SENIOR COUNCIL ORGANIZATION

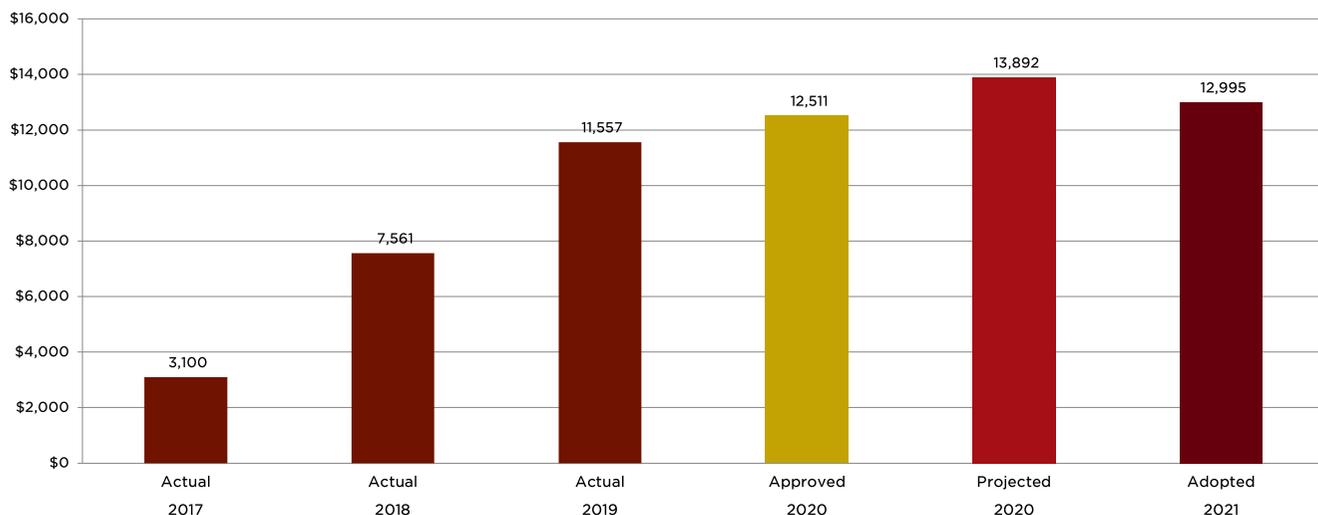
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



# SENIOR COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

# SENIOR COUNCIL EXPENDITURE TRENDS



Senior Council

# SENIOR COUNCIL

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 4%.

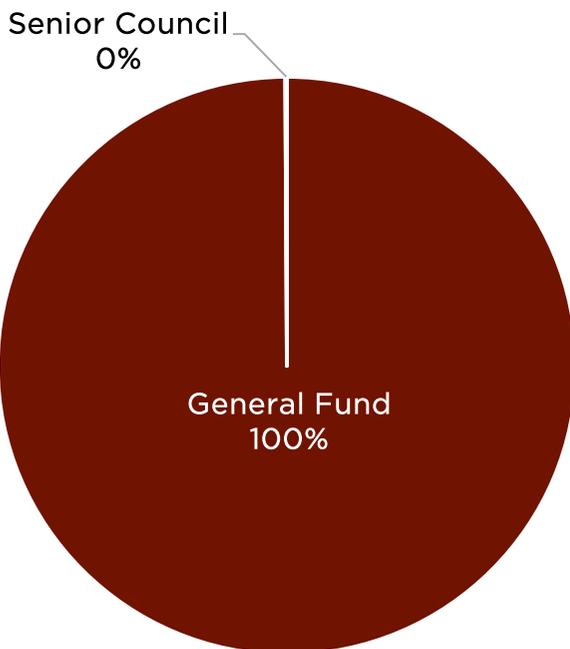
Personnel Services - Full-time salaries increased based on an independent study, increasing overall personnel services (\$484).

Interfund Transactions - There are no interfund transaction expenditures for this department.

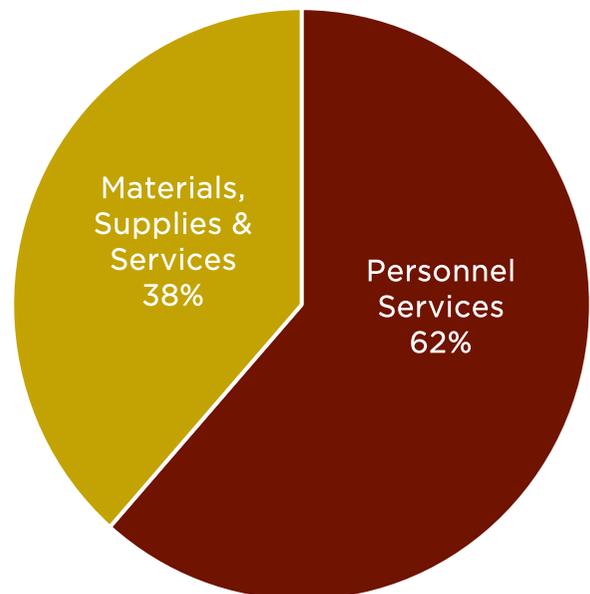
Materials, Supplies & Services - There is no difference in materials, supplies, and services expenditures between budget years.

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



Senior Council



**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41960 Senior Council Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	2,828	7,306	7,511	7,782	7,995
Materials, Supplies & Services	3,100	4,733	4,251	5,000	6,110	5,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>3,100</b>	<b>7,561</b>	<b>11,557</b>	<b>12,511</b>	<b>13,892</b>	<b>12,995</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	3,100	7,561	11,557	12,511	13,892	12,995
<b>Revenue Total:</b>	<b>3,100</b>	<b>7,561</b>	<b>11,557</b>	<b>12,511</b>	<b>13,892</b>	<b>12,995</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	0.10	0.10	0.10	0.10	0.10	0.10
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41960 Senior Council Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries - FT		1,637	4,425.08	4,480	4,684	5,000
1112 Salaries - PT						
1211 Overtime		131	181.14			
1300 Employee Benefits		28	52.94	278	278	310
1511 FICA						
1512 Medicare		25	66.90	65	68	73
1521 Retirement		267	710.84	827	827	924
1531 State Insurance Fund						
1541 Health Insurance		676	1,707.78	1,693	1,739	1,495
1545 Dental Insurance		49	125.51	120	138	138
1548 Vision Insurance		8	19.64	21	21	25
1561 Long Term Disability		7	15.74	27	27	30
<b>Total:</b>	<b>-</b>	<b>2,828</b>	<b>7,306</b>	<b>7,511</b>	<b>7,782</b>	<b>7,995</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
5856 Senior Council	3,100	4,733	4,251	5,000	6,110	5,000
<b>Total:</b>	<b>3,100</b>	<b>4,733</b>	<b>4,251</b>	<b>5,000</b>	<b>6,110</b>	<b>5,000</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# SPECIAL EVENTS

## Mission

To provide all residents with cost-effective activities, instilling traditions and values within the community.

## Department Description

The Special Events Department is responsible for organizing and hosting a number of recreational and community-centered events throughout the year. The Special Events Department plans the City's annual celebration--Pony Express Days--in addition to a 5k run, the Miss Eagle Mountain Scholarship Pageant, the annual Easter Egg Hunt, Halloween Town, and Christmas Village, along with smaller events that change each year.

## Accomplishments

- Summer Concert series started
- Had a higher attendance at all events, less complaints, and more citizen involvement



The Carnival is one of the popular events in the Pony Express Days Celebration.

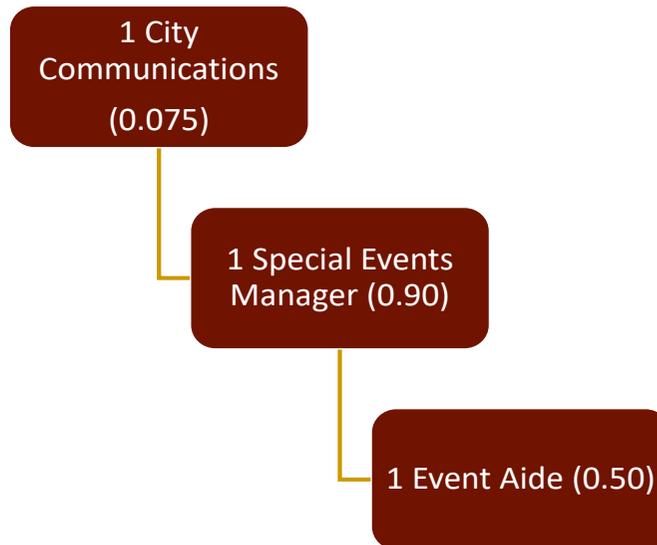
## Goals

- Improve quality of events
- Build better involvement with the community





## SPECIAL EVENTS DEPARTMENT ORGANIZATION

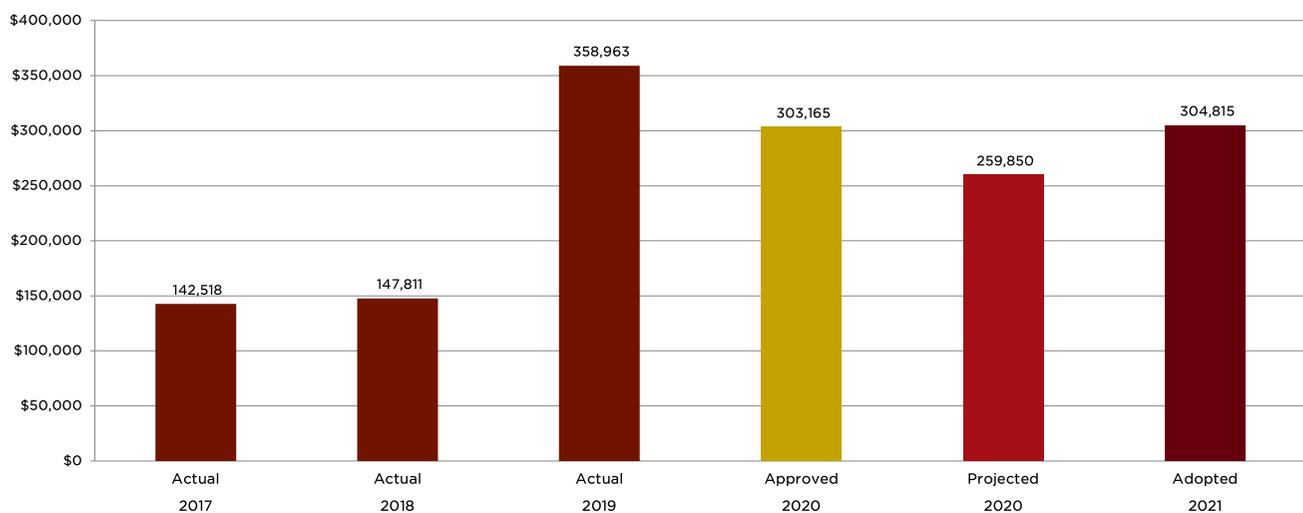


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## SPECIAL EVENTS DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

## SPECIAL EVENTS DEPARTMENT EXPENDITURE TRENDS



# SPECIAL EVENTS

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 0.5%

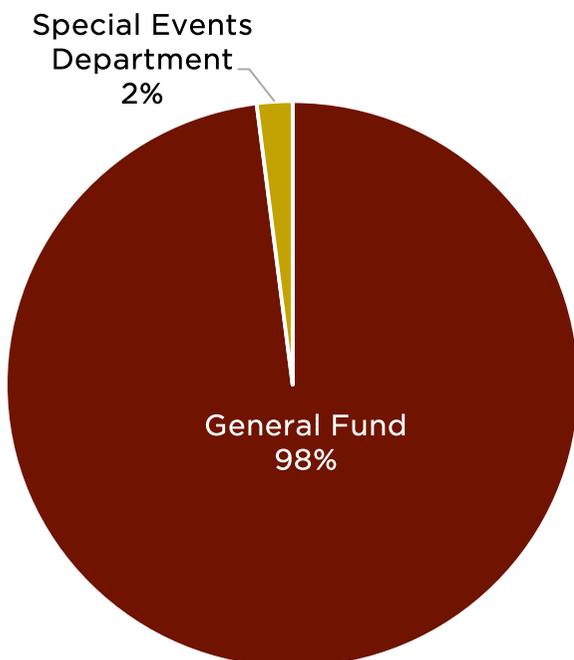
Personnel Services - Due to the independent salaries study, an increase in salaries was applied which resulted in an increase of personnel services expenditures (\$6,811).

Interfund Transactions - Interfund transactions decreased due to reduced transfers to the Fleet fund (\$560).

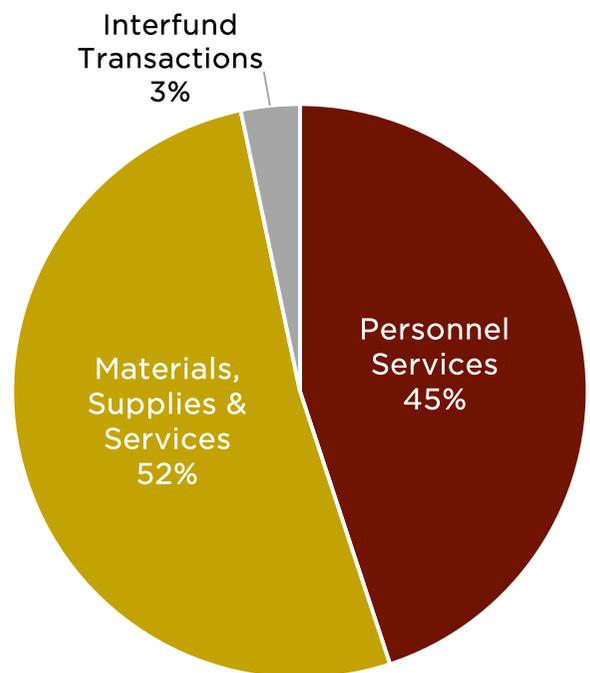
Materials, Supplies & Services - Some events were postponed due to COVID-19 which resulted in an increase in special events projects for the new fiscal year (\$20,400).

Capital Outlay - Capital outlay decreased due to the decrease in equipment purchases in the new fiscal year (\$25,000).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Division 41990- Special Events Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	86,096	86,679	93,304	130,157	132,241	136,968
Materials, Supplies & Services	56,423	61,133	86,049	137,400	92,001	157,800
Capital Outlay	-	-	166,383	25,000	25,000	-
Interfund Transactions	-	-	13,227	10,608	10,608	10,047
<b>Expenditure Total:</b>	<b>142,518</b>	<b>147,811</b>	<b>358,963</b>	<b>303,165</b>	<b>259,850</b>	<b>304,815</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes & Revenues	142,518	147,811	358,963	303,165	259,850	304,815
<b>Revenue Total:</b>	<b>142,518</b>	<b>147,811</b>	<b>358,963</b>	<b>303,165</b>	<b>259,850</b>	<b>304,815</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	0.98	0.98	0.98	0.98	0.98	0.98
Part-time/Seasonal	0.50	0.50	0.68	0.68	0.68	0.68
<b>FTE Total:</b>	<b>1.48</b>	<b>1.48</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>	<b>1.65</b>

**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Division 41990- Special Events Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries FT	43,757	40,748	45,939.36	46,498	48,239	51,377
1112 Salaries PT	10,354	15,480	16,538.62	21,692	21,692	23,868
1111 Salaries FT - Other Dept Staff				20,000	20,000	20,000
1112 Salaries PT - Other Dept Staff				10,000	10,000	10,000
1211 Overtime	2,672	2,435	2,575.20			
1300 Employee Benefits	1,078	779	490.23	2,883	3,281	3,185
1311 Bonus						
1511 FICA	690	1,021	1,083.99	1,345	1,524	1,480
1512 Medicare	812	839	939.42	989	989	1,091
1521 Retirement	6,980	6,440	7,505.36	8,588	7,731	9,489
1541 Health Insurance	17,896	17,232	16,651.68	16,502	16,951	14,579
1545 Dental Insurance	1,426	1,304	1,224.33	1,172	1,345	1,344
1548 Vision Insurance	230	212	191.09	208	208	244
1561 Long Term Disability	201	188	164.90	281	281	310
<b>Total:</b>	<b>86,096</b>	<b>86,679</b>	<b>93,304</b>	<b>130,157</b>	<b>132,241</b>	<b>136,968</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues and Subscriptions (Music Licensing, SESAC, BMI, ASCAP, Utah Assn. of Fairs & Events)			135	1,200	1,200	1,200
2321 Travel and Training		23	198	2,500	2,500	2,500
2513 Equipment, Supplies & Maintenance			4,499	8,000	8,000	8,000
3111 Utilities						
5855 Exceptional Kids						
5856 Special Events Projects	18,244	37,760	42,154	65,000	65,000	57,500
5858 Pony Express Days Limited 2020 PE Days Events to Fall 2020	28,836	16,798	31,839	50,000		43,500
5859 Miss Eagle Mountain	7,475	5,098	7,056	7,000	7,000	8,000
5860 PE Days Rodeo		(270)				
5850 Veterans Board	1,868	1,724	169	3,700	3,700	2,100
5861 Utah South Pacific Festival Cultural Festivals					4,601	5,000
<b>Total:</b>	<b>56,423</b>	<b>61,133</b>	<b>86,049</b>	<b>137,400</b>	<b>92,001</b>	<b>157,800</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay			166,383	25,000	25,000	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>166,383</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>

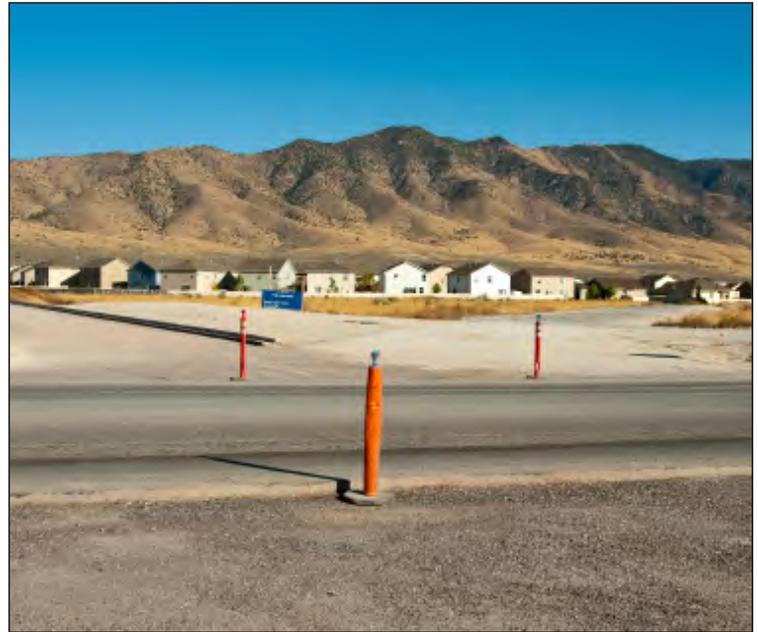
<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund			13,227	10,608	10,608	10,047
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>13,227</b>	<b>10,608</b>	<b>10,608</b>	<b>10,047</b>

# STREETS

## Mission

To provide all residents with safe road conditions for vehicular and pedestrian traffic, as well as presenting an attractive roadside environment by maintaining high-quality services.

Eagle Mountain City has over 187 miles of paved lanes. The Streets Division does its own pavement repairs on small to medium projects including pothole and patch repairs, crack sealing, signage installation and repair, snow removal, sidewalks, curb & gutter, striping, and street sweeping. Large projects, such as roto-mills, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets.



Providing residents with safe streets.

## Accomplishments

- Micro Surface treatment on Pony Express Parkway and Mid Valley Road (1,540,546 square feet)
- Type II Slurry Seal treatment on 3,264,260 square feet of residential road ways.

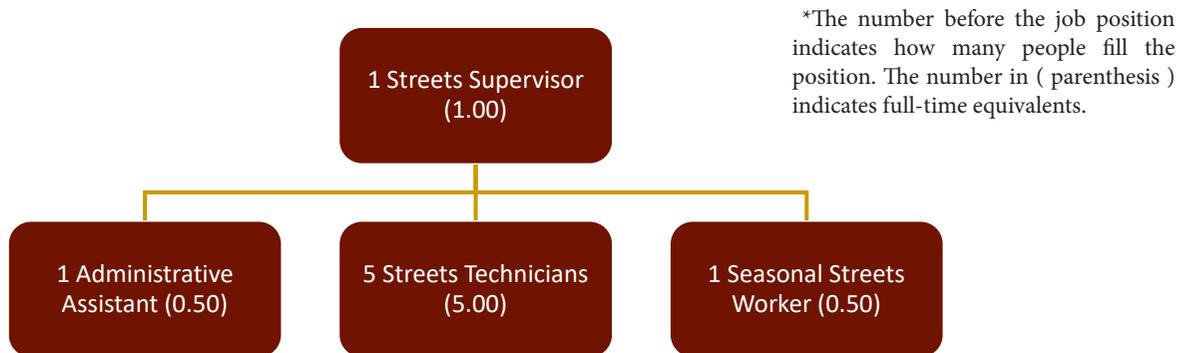
## Goals

- Place preventive surface treatment on Eagle Mtn Blvd, Ranches Parkway north bound, Half Mile Road and Smith Ranch Road.
- Place surface treatment on approximately 3,000,000 square feet of residential roads.





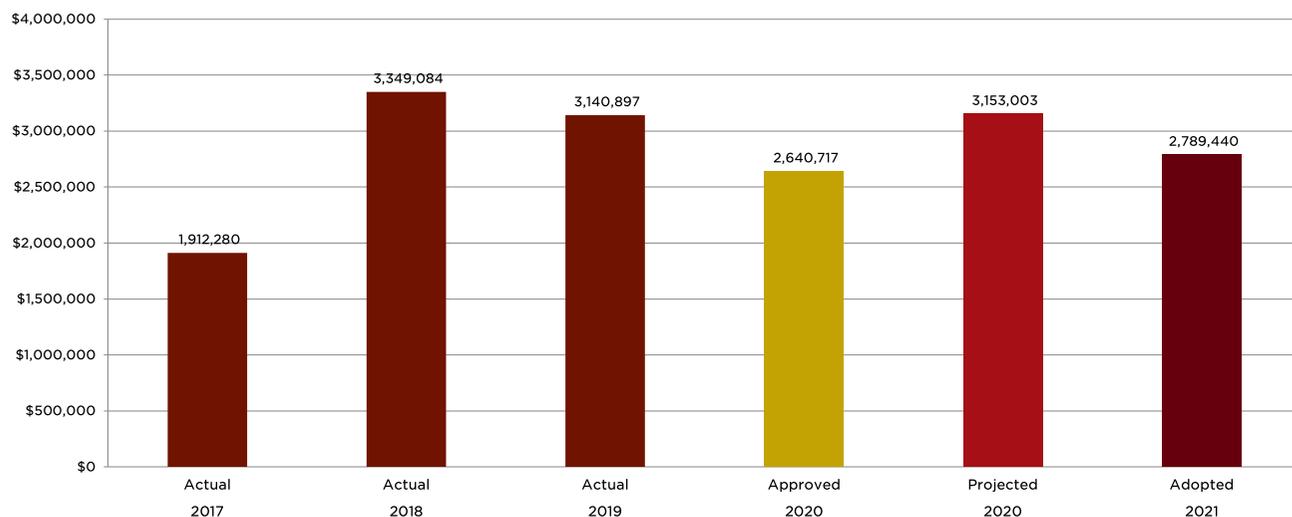
# STREETS DEPARTMENT ORGANIZATION



# STREETS DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

# STREETS DEPARTMENT EXPENDITURE TRENDS



# STREETS

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget INCREASED by 6%.

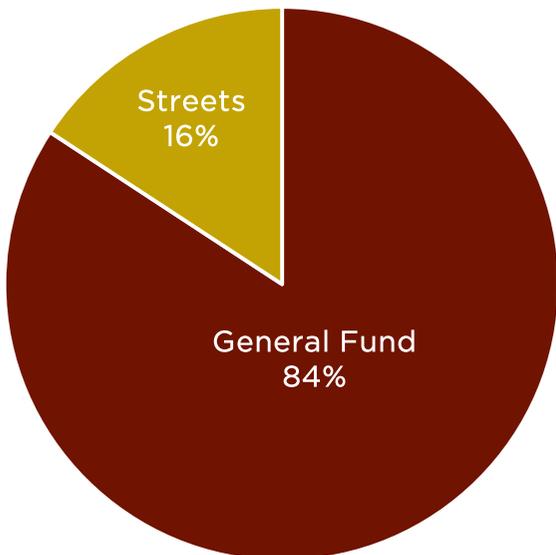
Personnel Services - Full-time salaries increased due to the salaries study made by an independent agency which resulted in an increase to personnel services (\$25,166).

Interfund Transactions - Due to increased transfers to the Fleet Fund, interfund transactions increased (\$21,653).

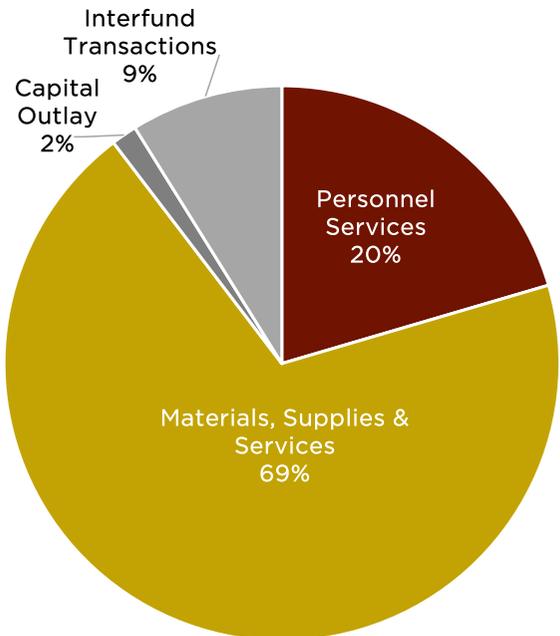
Materials, Supplies & Services - To increase level of service due to aging infrastructure and growth, new equipment has been purchased (\$114,404).

Capital Outlay - Due to fewer purchases of equipment and vehicles needed, capital outlays was reduced (\$12,500).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 41 - Public Works**  
**Department 44100- Streets & Roads Summary**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	456,226	454,222	592,051	545,304	527,551	570,470
Materials, Supplies & Services	1,290,443	2,462,746	1,977,048	1,815,221	2,326,693	1,929,625
Capital Outlay	49,712	312,974	157,201	54,500	73,067	42,000
Interfund Transactions	115,899	119,141	414,598	225,692	225,692	247,345
<b>Expenditure Total:</b>	<b>1,912,280</b>	<b>3,349,084</b>	<b>3,140,897</b>	<b>2,640,717</b>	<b>3,153,003</b>	<b>2,789,440</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
General Taxes and Revenues	1,912,280	3,349,084	3,140,897	2,640,717	3,153,003	2,789,440
<b>Revenue Total:</b>	<b>1,912,280</b>	<b>3,349,084</b>	<b>3,140,897</b>	<b>2,640,717</b>	<b>3,153,003</b>	<b>2,789,440</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	5.51	5.41	6.91	6.91	6.91	7.41
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.50	1.00
<b>FTE Total:</b>	<b>6.01</b>	<b>5.91</b>	<b>7.41</b>	<b>7.41</b>	<b>7.41</b>	<b>8.41</b>

**Fund 10- General**  
**Sub 41 - Public Works**  
**Department 44100- Streets & Roads Detail**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	263,445	264,905	347,528	297,761	297,761	310,385
1112 Salaries PT	11,514	1,890	960	12,854	14,368	24,960
1211 Overtime	16,434	8,156	12,548	25,000		25,000
1212 Wellness Benefit						
1242 Car Allowance				-		-
1300 Employee Benefits	16,077	16,579	22,480	18,461	23,094	19,244
1311 Bonus				-		-
1321 Clothing Allowance	1,900	3,100	800	2,400	3,500	2,400
1511 FICA	737	117	7,364	797	797	1,548
1512 Medicare	4,149	3,892	5,160	4,504	4,504	4,863
1521 Retirement	46,770	45,552	59,980	54,996	54,996	57,328
1531 State Insurance Fund			-			
1541 Health Insurance	85,986	99,810	123,450	116,954	116,954	110,801
1545 Dental Insurance	6,894	7,716	9,135	8,307	8,307	10,214
1548 Vision Insurance	1,105	1,248	1,429	1,473	1,473	1,855
1561 Long Term Disability	1,213	1,256	1,216	1,797	1,797	1,873
<b>Total:</b>	<b>456,226</b>	<b>454,222</b>	<b>592,051</b>	<b>545,304</b>	<b>527,551</b>	<b>570,470</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2321 Travel & Training	830	1,927	2,912	4,700	4,700	4,700
2369 Meetings	86	87	275	300	370	350
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing			210			
2513 Equipment Supplies & Maintenance	36,970	38,026	33,503	50,000	50,000	50,000
2610 Buildings & Ground Maintenance	237		21			
3111 Utilities		42				
4121 Attorney Fees	7,380	3,402	2,375			
4320 Engineering Services						
4394 Collar Maintenance			10,000	10,000	10,000	10,000
4531 Professional/Technical Services	3,340	6,726	1,164	4,000	4,000	29,000
4811 Equipment Rental/Lease	23,813	26,481	29,413	36,000	36,000	38,000
5002 Misc. Services & Supplies			69			
5110 Street Material						
5121 Unimproved Road Maintenance	25,253	22,849		4,575	4,977	4,575
5122 Paved Road Maintenance	747,048	1,521,278	1,075,911	1,363,646	1,363,646	935,000
5124 Sidewalk Maintenance	14,890	17,633	21,950	70,000	70,000	70,000
5140 Street Light New Install	116,856	592,442	537,922		500,000	500,000
5141 Street Light Maintenance	179,180	135,006	172,298	150,000	150,000	150,000
5142 Traffic Signal Maintenance/Power	3,803	2,333	1,453	7,000	7,000	8,000
5721 Snow Removal	71,459	57,610	58,949	80,000	80,000	85,000
5730 Sign Maintenance	23,589	24,251	28,624	35,000	46,000	45,000
5731 Street Sweeping	11,580	12,656				
6000 Bad Debt Expense	24,130					
<b>Total:</b>	<b>1,290,443</b>	<b>2,462,746</b>	<b>1,977,048</b>	<b>1,815,221</b>	<b>2,326,693</b>	<b>1,929,625</b>

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay		242,928				
7410 Equipment	49,712	70,047	157,201	54,500	73,067	42,000
<b>Total:</b>	<b>49,712</b>	<b>312,974</b>	<b>157,201</b>	<b>54,500</b>	<b>73,067</b>	<b>42,000</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9154 Due To Fleet Fund	115,899	119,141	414,598	225,692	225,692	247,345
9179 Due To Road Debt Fund						
<b>Total:</b>	<b>115,899</b>	<b>119,141</b>	<b>414,598</b>	<b>225,692</b>	<b>225,692</b>	<b>247,345</b>

# YOUTH COUNCIL



## **Mission**

To provide Eagle Mountain City youth with the opportunity to learn about the democratic process and municipal government as well as provide meaningful contributions to the City and recommendations to the City Council on youth-related community issues.

## **Department Description**

Eagle Mountain City created the Youth Council to provide an opportunity for the youth in the community to learn about and participate in local government. The Youth Council organizes and takes part in service projects and community events. Students in grades 9-12, who reside in or attend school in Eagle Mountain, Cedar Fort, Fairfield, White Hills, or Saratoga Springs are eligible to participate in the Youth Council. Youth Council meetings are generally held the second and fourth Wednesdays of each month at 5:30 PM in the City Council Chambers at City Hall.



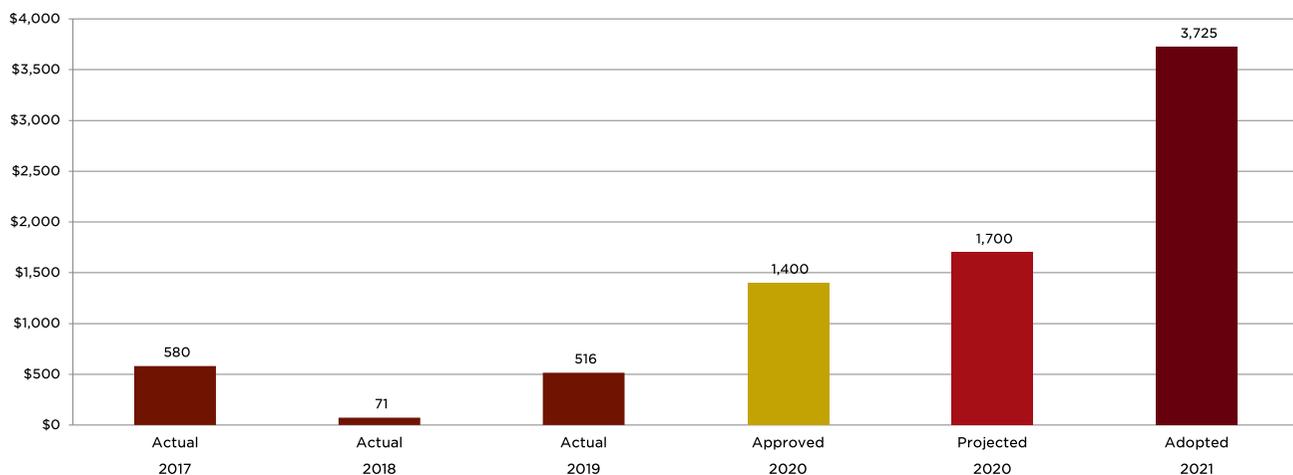
# YOUTH COUNCIL STAFF ORGANIZATION

The Council is organized and run entirely by volunteers.

# YOUTH COUNCIL PERSONNEL CHANGES

A new Youth Council is elected every year.

# YOUTH COUNCIL EXPENDITURE TRENDS



# YOUTH COUNCIL

## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

The total budget DECREASED by 166%

Youth Council

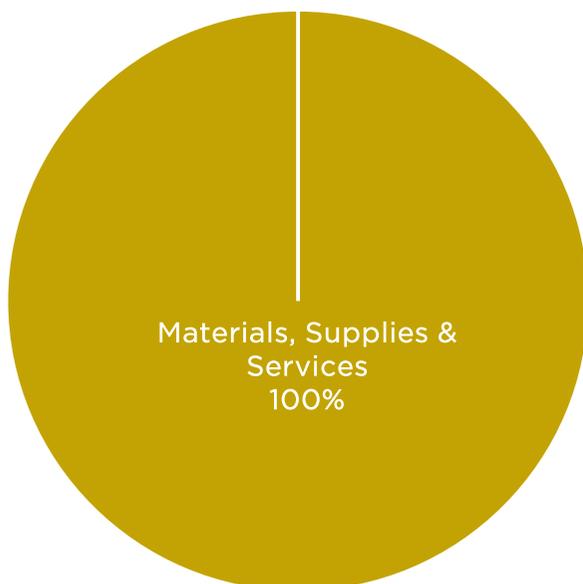
Personnel Services - There are no personnel services expenditures for this department.

Interfund Transactions - There are no interfund transaction expenditures for this department.

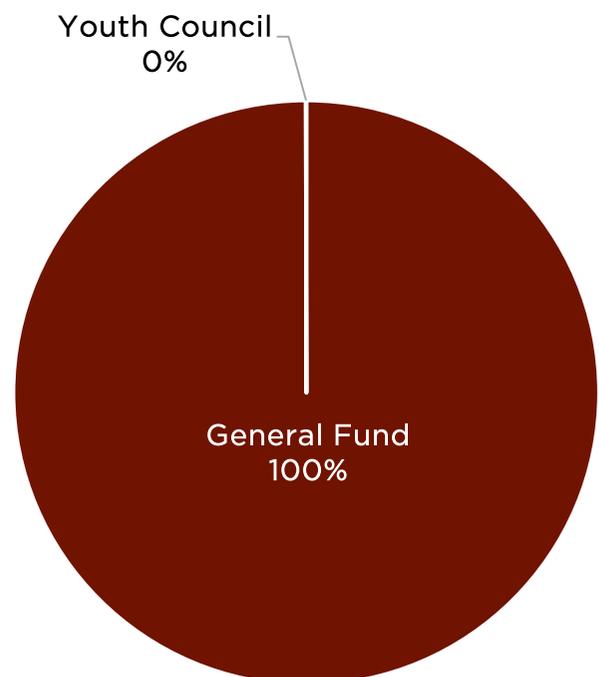
Materials, Supplies & Services - There was an increased in materials & supplies due to scholarships and materials (2,325)

Capital Outlay - There are no capital outlay expenditures for this department.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41930- Youth Council Summary**

<b>EXPENDITURES</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	580	71	516	1,400	1,700	3,725
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>580</b>	<b>71</b>	<b>516</b>	<b>1,400</b>	<b>1,700</b>	<b>3,725</b>

<b>REVENUES</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
General Taxes & Revenues	580	71	516	1,400	1,700	3,725
<b>Revenue Total:</b>	<b>580</b>	<b>71</b>	<b>516</b>	<b>1,400</b>	<b>1,700</b>	<b>3,725</b>

<b>PERSONNEL SUMMARY (FTE)</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Fund 10- General**  
**Sub 18 - Boards, Commission and Council**  
**Department 41930- Youth Council Detail**

<i>Personnel Services</i>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
1111 Salaries - FT						
1112 Salaries - PT						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1512 Medicare						
1521 Retirement						
1541 Health Insurance						
1545 Dental Insurance						
1548 Vision Insurance						
1561 Long Term Disability						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Materials, Supplies, Services</i>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
2121 Dues Subscriptions & Membership						
2321 Travel and Training				1,200	1,200	1,200
2411 Office Expenses & Supplies						
5856 Youth Council	580	71	516	200	500	525
6527 Grants/Cont.- Youth Council						2,000
<b>Total:</b>	<b>580</b>	<b>71</b>	<b>516</b>	<b>1,400</b>	<b>1,700</b>	<b>3,725</b>

<i>Capital Outlay</i>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Approved</b>	<b>2020 Projected</b>	<b>2021 Adopted</b>
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PERFORMANCE METRICS

DEPARTMENT PERFORMANCE METRICS				
Group 1: Community Development & Engineering				
<b>Building Department</b>	Building department receives and reviews applications to build/alter structures; ensures compliance with local, state, and federal laws; and performs inspections of homes and structures.	2018	2019	2020
1.1 Inspections	Average building inspections per inspector	n/a	n/a*	18
1.2 Inspections Timeframe	% of Building Permit Plans reviewed within 14 business days	n/a	n/a*	98%
<b>Engineering Department</b>	The Engineering department supervises and performs engineering services; updates records of utilities, streets, and properties; and develops infrastructure and capital projects.			
1.1 Capital Projects	Percent of capital projects completed at or below estimated budget	n/a	n/a*	50%
1.2 GIS	Percent of maps updated on website within the past year	n/a	n/a*	80%
1.3 Plat Submittals	% of final plat submittals reviewed and returned within 10 business days	n/a	n/a*	75%
<b>Planning Department</b>	The Planning department oversees land use and zoning; provides for compatible development that protects general health, safety, and welfare; and processes applications for subdivisions, master development plans, signage, lot splits, accessory apartments, and concept land use plans.			
1.1 Public Notices	Percent of notices mailed to neighboring properties of a property under development review at least 10 days prior to Planning Commission meeting wherein the development is discussed	n/a	n/a*	100%
1.2 Plat Submittals	% of final plat submittals reviewed and returned within 10 business days	n/a	n/a*	80%
Group 2: Communications & Special Events				
<b>Communications &amp; Community Relations</b>	The Communications office has a paramount responsibility in controlling the image of the City. In many ways, the Communications office can help emphasize the positives and develop a culture that lasts generations. The accuracy and timeliness of information delivery is essential.	2018	2019	2020
1.1 Website	Percent of website pages currently up-to-date (based on 10-page sample)	n/a	99%	90%
<b>Special Events</b>	These milestones indicate where new contacts are within the sponsorship recruitment process. Each item below is a separate milestone of progress. When a potential sponsor reaches another milestone, it is removed from the prior milestone.			
1.1 Sponsor Milestones	Initial Contacts (Has responded to communications)	n/a	n/a*	n/a*
	Confirmed interest (Verbal or written indication to sponsor an event in Eagle Mountain)	n/a	n/a*	n/a*
	Committed to sponsor (Selected one or more events to sponsor and committed an amount)	n/a	n/a*	n/a*
	Sponsored an Event this prior fiscal year (Funds or equivalent delivered)	n/a	n/a*	n/a*
Group 3: Economic Development				
<b>Economic Development</b>	This measure places businesses into different categories of progress as a result of Economic Development contacting. To be eligible for this list, the business would need to be in communication with Eagle Mountain as a result of an Eagle Mountain City employee-initiated contact.	2018	2019	2020
1.1 Growth Milestones	New Contacts (Has responded to communications with intent to continue communication of any kind)	n/a	24	42
	Development Interest (Verbal or written indication of interest to pursue developing in EM)	n/a	20	22
	Developer Contact (Introductions made between business owner and developer or facility owner)	n/a	20	22
	Site Visit (Interested party visits the site of interest with City representative)	n/a	12	9
	Development Initiated (Required documentation is submitted to the City to begin development)	n/a	7	7
Group 4: Financial Services				
<b>Finance Department</b>	The Finance department records and accounts for property; maintains general ledger; prepares ledgers for the annual audit receipting and disbursing funds; files reports; invests funds; and monitors the annual budget.	2018	2019	2020
1.1 Audit Performance	Total auditor findings	1	1	1
	Total number of auditor adjusting entries	38	n/a	46
<b>Utility Billing</b>	Utility billing administers the day to day functions of utility billing, billing of accounts, and assisting customers.			
1.1 Billing Errors	Total number of billing errors	n/a	238	170



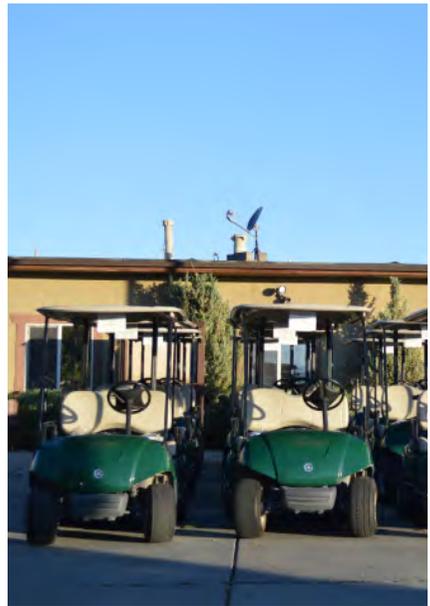
DEPARTMENT PERFORMANCE METRICS				
Group 5: Public Works				
<b>Water Department</b>	The Water Department ensures the consistent delivery of safe culinary water to residents and businesses across the City. It is of the highest importance that water infrastructure remain maintained well, water quality be kept to high standards, and customer service be consistently strong.	2018	2019	2020
1.1 Water Quality	Maximum recorded Turbidity	n/a	n/a*	0.5
<b>Streets Department</b>	Percentage of the budget spent in each type of maintenance in the fiscal year. Total budgeted amount is not relevant. Optimal results would have high percentages in preventative maintenance with minimal to no funds spent in reconstruction or rehabilitation maintenance.			
1.1 Percent of Budget Spent	Routine Maintenance (traffic paint, crack seal, pot hole repair, patching)	n/a	11%	22%
	Preventative Maintenance (seal coats, slurry seals, chip seals, etc.)	n/a	26%	31%
	Rehabilitation Maintenance (overlays, mill & repave, micro surface)	n/a	63%	47%
	Reconstruction Maintenance (pulverize & repave, sub-grade repair, remove & replace roadway)	n/a	0%	0%
Group 6: Parks & Recreation				
<b>Parks Department</b>	The Parks department is in charge of beautification and maintenance of parks; construction of parks; and improvement of undeveloped land.	2018	2019	2020
1.1 Parks Maintenance	Average LIR for all maintained parks	n/a	n/a*	n/a*
1.2 Tree Stewardship	Total trees removed	n/a	50	65
	Total trees planted	n/a	80	90
<b>Recreation Department</b>	The Recreation department provides a variety of sports programs for youth and adults. As Eagle Mountain City grows, its ability to provide a consistent variety of sports programs that can meet demand is essential.			
1.1 Recreation Programs	Total number of sports leagues (either provided by City or contracted out)	n/a	22	22
	Total number of recreation programs available (either provided by City or contracted out)	n/a	30	30
Group 7: Library				
<b>Library</b>	The Library meets informational, educational, and cultural interests and needs of patrons.	2018	2019	2020
1.1 Collection Use	Percent of new titles checked out at least once in the year	n/a	95%	90%
1.2 Shelving	Percent of physical titles located in their appropriate sorting location	n/a	70%	75%
Group 8: Administrative & Multi-Departmental Services				
<b>Human Resources</b>	Employee morale has a tremendous effect on City service quality and speed overall and can additionally affect an employee's willingness to innovate and so forth. By taking a beat of the morale, which Human Resources can significantly impact, we can watch for slips over time.	2018	2019	2020
	Performance metrics for the Records Office are still being developed.	n/a	n/a*	n/a*
<b>Recorder's Office</b>	The Recorder's office is charged with ensuring the public is properly informed of the issues being discussed in upcoming meetings and fully aware of what has taken place in past meetings. These records must be provided in a timely manner to provide the public enough time to prepare to participate and for those affected to respond accordingly.			
	Performance metrics for the Records Office are still being developed.	n/a	n/a*	n/a*
<b>Facilities Department</b>	Maintenance of facilities and vehicles is a large task for the Facilities Department and can be very costly. The Facilities department has a deliberate control over the acquisition of proper materials, can control preventative maintenance, and ultimately improve efficiency with funds, energy use, and more.			
	Total number of preventable incidents at City facilities	n/a	0	0
*There are some departments that we are still working on performance measures that meet our criteria, or we do not have tracking mechanisms setup yet.				





# VI. SPECIAL REVENUE FUNDS

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# SPECIAL REVENUE FUNDS

## SPECIAL REVENUE FUNDS OVERVIEW

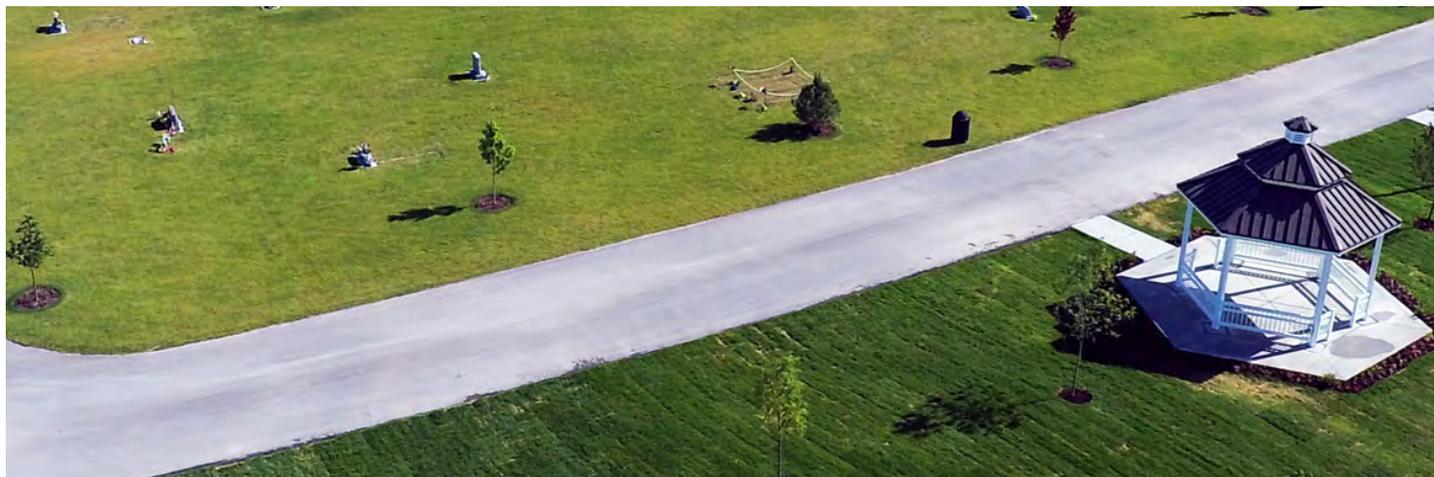
### **Definition of Special Revenue Funds**

Special revenue funds are created to account for a specific revenue source that must be used for a specified purpose. In other words, these funds account for earmarked revenue. The purpose of these accounts is to provide an enhanced level of transparency and accountability. This is achieved by having a separate account for each revenue source rather than putting the revenue into a general pool of funds.

The following discussion explains how Special Revenue Funds provide transparency. Taxes are received into the General Fund along with several other revenue streams. Because taxes are pooled together with other revenue streams, when the pool of revenues is used for an activity, the exact amount of taxes being used for this activity is unclear. In contrast, earmarked revenues such as event revenue are not placed into a pool of revenues. Instead, the event revenues stay within the events fund and are used solely to fund event expenses.

### **Overview of Special Revenue Funds**

The City has seven Special Revenue Funds: Cemetery, Storm Drain, Water Impact Fees, Wastewater Impact Fees, Parks Impact Fees, Storm Drain Impact Fees, and Transportation Impact Fees. The Cemetery Fund was added when the City's cemetery was constructed. The Storm Water Fund was originally moved into the Special Revenue Fund from the Enterprise Fund at the request of an auditor, as no specific good is received by residents for this service. The latter seven Special Revenue Funds are impact fee funds.



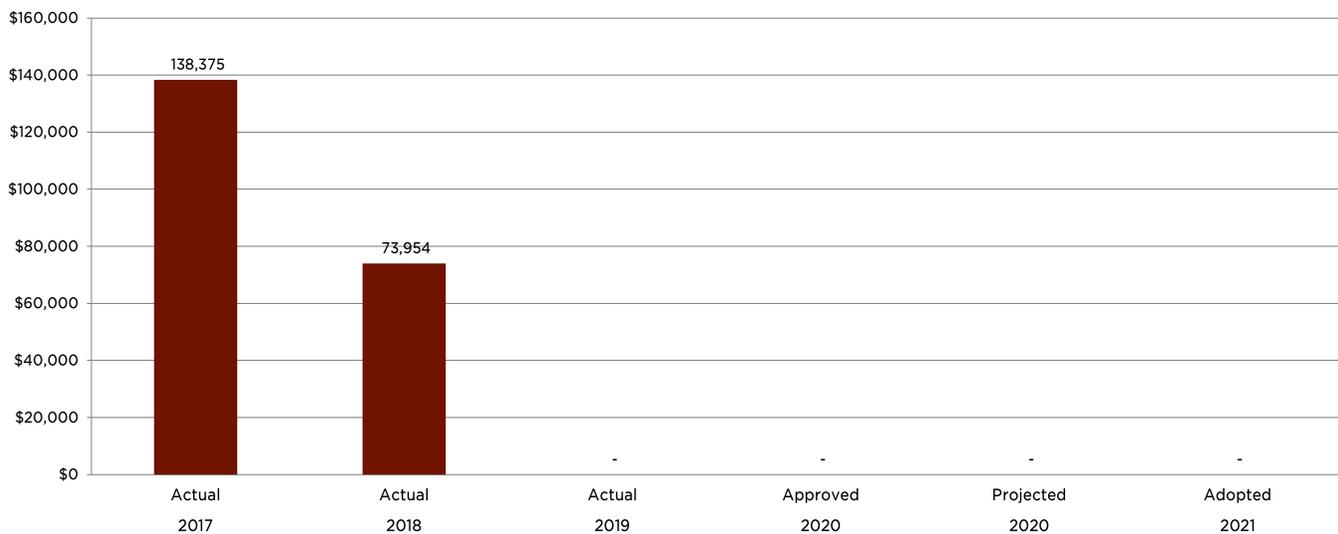
# BUSINESS INCUBATOR

## BUSINESS INCUBATOR FUND DESCRIPTION

The Economic Development Fund was moved from the Special Revenue Fund to the General Fund FY 2018. The Business Incubator Fund shows the history of the Economic Development Fund when it existed in the Special Revenue Fund. For FY 2018, the Business Incubator Fund only included a single transfer of \$83,351 to the General Fund. The Business Incubator Fund was used to finance the Business Incubator. As of FY 2018 the Business Incubator has ceased operation.

Greater details about the goals, accomplishments, and mission of Economic Development are found in the General Fund section.

## BUSINESS INCUBATOR EXPENDITURE TRENDS



# BUSINESS INCUBATOR

## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget saw no change

Personnel Services - There are no personnel services expenditures for this department this fiscal year.

Interfund Transactions - There are no interfund transactions this fiscal year.

Materials, Supplies & Services - There are no material, supplies, and services expenditures for this department this fiscal year.

Capital Outlay - There are no capital outlay expenditures for this department this fiscal year.





**Fund 60- Economic Development/Business Incubator Summary**  
**Sub 47**  
**Department- 60000**

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	67,291	-	-	-	-	-
Materials, Supplies & Services	71,084	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	-	73,954	-	-	-	-
<b>Expenditure Total:</b>	<b>138,375</b>	<b>73,954</b>	-	-	-	-

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
60-00-33100-0000 Incubator Tenant Rental	12,153	3,648	-	-	-	-
60-00-33101-0000 Golf Sponsorship	5,484	3,738	-	-	-	-
60-00-33102-0000 Ladder Sign Revenue	2,009	-	-	-	-	-
60-00-33103-0000 Vendor Street Fair	-	1,084	-	-	-	-
60-00-37020-0000 Sale of Assets (Building)	-	-	-	-	-	-
60-00-38110-0000 Due From General Fund	72,000	72,000	-	-	-	-
60-00-38158-0000 Due From Golf Course Fund	30,000	-	-	-	-	-
Use of Fund Balance Reserve	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>121,647</b>	<b>80,469</b>	-	-	-	-

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(17,213)	(2,883)	-	-	-	-
Fund Balance (Deficit)- Beginning:	141,742	124,529	121,646	121,646	121,646	121,646
Use of Fund Balance Reserve:	-	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>124,529</b>	<b>121,646</b>	<b>121,646</b>	<b>121,646</b>	<b>121,646</b>	<b>121,646</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	0.65	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>0.65</b>	-	-	-	-	-

**Fund 60- Economic Development/Business Incubator Detail**  
**Sub 47**  
**Department- 60000**

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	48,313	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	3,200	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1512 Medicare	690	-	-	-	-	-
1521 Retirement	2,988	-	-	-	-	-
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	10,904	-	-	-	-	-
1545 Dental Insurance	865	-	-	-	-	-
1548 Vision Insurance	139	-	-	-	-	-
1561 Long Term Disability	191	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
<b>Total:</b>	<b>67,291</b>	-	-	-	-	-

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues, Subscriptions, Memberships (Lehi Area Chamber of Commerce EDCUtah Membership Utah Alliance for Economic Dev. Utah Technology Council)	9,350	-	-	-	-	-
2321 Travel & Training (ICSC Conference GOED UV Chamber/Utah Alliance Smart Cities Summit Proactive Recruiting)	1,480	-	-	-	-	-
2369 Meetings	92	-	-	-	-	-
4121 Attorney Fees	-	-	-	-	-	-
4320 Consulting Services	2,500	-	-	-	-	-
4812 Building Rent	44,327	-	-	-	-	-
5780 Marketing Tools	5,195	-	-	-	-	-
6522 Economic Development	8,141	-	-	-	-	-
<b>Total:</b>	<b>71,084</b>	-	-	-	-	-

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay	-	-	-	-	-	-
<b>Total:</b>	-	-	-	-	-	-

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	-	-	-	-	-	-

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9110 Due To General Fund	-	73,954	-	-	-	-
<b>Total:</b>	-	<b>73,954</b>	-	-	-	-

# CEMETERY

## CEMETERY FUND DESCRIPTION

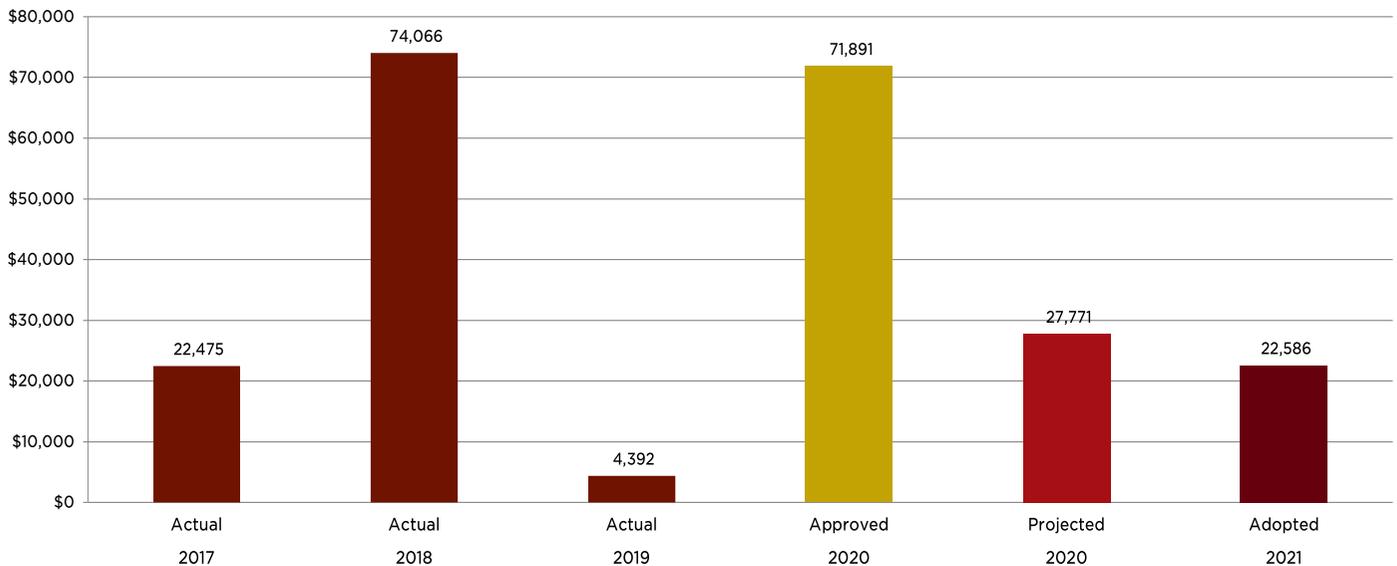
### Mission

To maintain and develop the City Cemetery and honor it as a final resting place of Eagle Mountain citizens and others.

### Department Description

The Cemetery Department is responsible for maintaining and developing the City Cemetery as it becomes the final resting place for more of Eagle Mountain's citizens and others. This is accomplished through maintenance, beautification, and marking of the cemetery grounds.

## CEMETERY FUND EXPENDITURE TRENDS





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## SUMMARY OF BUDGET CHANGES

FY 2021 Approved compared to FY 2020 Approved

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The total budget DECREASED by 68%.

Personnel Services- Personnel services increased slightly (\$195).

Interfund Transactions - There are no interfund transaction expenditures for this department.

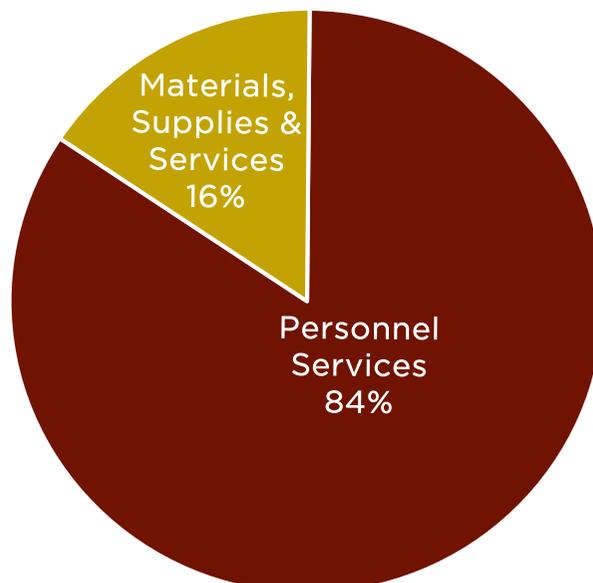
Materials, Supplies & Services- There is an increase in materials, supplies and services in the new fiscal year. (5,500)

Capital Outlay - Capital outlay costs decreased due to a decrease in cemetery landscaping projects (\$55,000).

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## DEPARTMENT EXPENDITURES BY CATEGORY

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# CEMETERY

Fund 62- Cemetery Summary  
 Sub 49  
 Department - 62000

Cemetery

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	16,750	3,551	4,167	5,241	3,763	5,436
Materials, Supplies & Services	5,725	4,243	225	11,650	13,249	17,150
Capital Outlay	-	66,273	-	55,000	10,758	-
Interfund Transactions						
<b>Expenditure Total:</b>	<b>22,475</b>	<b>74,066</b>	<b>4,392</b>	<b>71,891</b>	<b>27,771</b>	<b>22,586</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
62-00-33200-0000 Burial Plot Sales	14,100	23,585	19,600	22,000	38,743	30,000
62-00-33201-0000 Opening/Closing Fee	3,300	6,235	4,800	8,000	13,886	10,000
62-00-33202-0000 Headstone Inspections	245	1,410	140	600	360	500
62-00-33203-0000 Xfr of Ownership Fee-Cemetery					(171)	
62-00-33434-0000 Grant Revenue		14,430				
62-00-38110-0000 Due From General Fund	5,000	10,000				
62-00-38155-0000 Due From Gas - Sale Proceeds (USP)		51,654				
62-00-39210-0000 Cemetery Donations						
Use of Fund Balance Reserve				41,291		
<b>Revenue Total:</b>	<b>22,645</b>	<b>107,314</b>	<b>24,540</b>	<b>71,891</b>	<b>52,817</b>	<b>40,500</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:	170	33,248	20,148	0	25,046	17,914
Fund Balance (Deficit)- Beginning:	-	170	33,418	53,566	53,566	78,612
Use of Fund Balance Reserve:	-			(41,291)	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>170</b>	<b>33,418</b>	<b>53,566</b>	<b>12,275</b>	<b>78,612</b>	<b>96,526</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	0.15	0.05	0.05	0.05	0.05	0.05
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.15</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

Fund 62- Cemetery Detail  
 Sub 49  
 Department - 62000

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries FT	11,140	2,357	2,526.96	3,412	2,527	3,635
1112 Salaries PT						
1211 Overtime						
1300 Employee Benefits	691	146	152.45	212	157	225
1311 Bonus						
1511 FICA			432	-	-	-
1512 Medicare	161	34	36	49	36	53
1521 Retirement	2,050	435	454	630	467	671
1541 Health Insurance	2,434	522	512.21	846	521	748
1545 Dental Insurance	191	39	37.07	60	39	69
1548 Vision Insurance	31	6	5.87	11	6	13
1561 Long Term Disability	52	11	9.66	21	10	22
<b>Total:</b>	<b>16,750</b>	<b>3,551</b>	<b>4,167</b>	<b>5,241</b>	<b>3,763</b>	<b>5,436</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2121 Dues and Subscriptions						
2321 Travel & Training				1,150	1,150	1,150
2513 Equipment Supplies & Maintenance	55	1,847		1,500	2,846	5,000
4121 Attorney Fees						
4531 Professional and Technical Services	5,580			7,000	7,000	7,000
5002 Misc. Services & Supplies	34	210	225	1,000	1,000	1,000
5410 Landscaping Maintenance	57	2,186		1,000	1,253	3,000
5510 Burial Site Opening/Closing Costs						
6211 Insurance and Surety Bond						
<b>Total:</b>	<b>5,725</b>	<b>4,243</b>	<b>225</b>	<b>11,650</b>	<b>13,249</b>	<b>17,150</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay		66,084	-	55,000	10,758	
7410 Equipment		189				
<b>Total:</b>	<b>-</b>	<b>66,273</b>	<b>-</b>	<b>55,000</b>	<b>10,758</b>	<b>-</b>

# IMPACT FEES

## IMPACT FEE OVERVIEW

Impact fees are fees imposed on a new or proposed development project to pay for all or a portion of the costs associated with providing public services and infrastructure to the new development. The City collects these fees for the following services: culinary water, sewer, parks and recreation, storm drain, and transportation.

Impact fee revenues and expenditures increase or decrease from year to year depending on building and development trends. Impact fee funds are primarily used for capital improvements. However, they can also be returned to the developers in the form of reimbursement agreements. These agreements are established on a case- by-case basis and are meant to reimburse developers for constructing greater infrastructure than is needed for their specific development. This provides the City with excess capacity and makes further development more accessible.

All the impact fees, except for culinary water, are distinguished by service areas within the City. These service areas are the North Service Area ("NSA"), South Service Area ("SSA"), and West Service Area ("WSA"). The NSA and SSA are divided by Unity Pass and the WSA incorporates the White Hills/Pole Canyon area. Culinary water is divided as Service Area 1 and Service Area 2. Service Area 2 includes the North portion of the NSA that utilizes water tank #4. Service Area 1 includes the remaining area in the city. Below is a consolidated impact fee schedule. All fees are charged per Equivalent Residential Unit (ERU).

## CONSOLIDATED IMPACT FEE SCHEDULE

Consolidated Impact Fee Schedule					
	Service Area 1	Service Area 2	NSA	SSA	WSA
Culinary Water	\$ 4,261.00	\$ 5,447.00			
Sewer			\$ 2,516.43	\$ 3,462.00	\$ -
Transportation			\$ 1,619.00	\$ 3,615.00	\$ 1,619.00
Storm Drain			\$ 235.00	\$ 611.00	\$ 398.00
Parks & Trails			\$ 1,268.00	\$ 1,268.00	\$ 1,268.00

Udated 08/10/2020

\*Note: NSA Sewer Impact Fee's include \$1,708.00 TSSD impact fee.

# IMPACT FEES

## PARKS/TRAILS IMPACT FEE FUND

Fund 15 -Parks/Trails Impact Fee

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
15-51-51000-4531	Professional & Technical Services			9,709		530	
15-51-45100-6000	Bad Debt Expense		3,109				
15-51-51000-6302	SITLA Impact Fee Reimbursement	61,028	83,468	101,090	120,000	156,279	
15-61-48100-9146	Due To General Capital Proj Fund	1,200,000	640,000		520,000	520,000	1,250,000
<b>Total Financing Uses:</b>		<b>1,261,028</b>	<b>726,577</b>	<b>110,799</b>	<b>640,000</b>	<b>676,809</b>	<b>1,250,000</b>

REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
15-00-34825-0000	Future Facilities SSA	176,105	230,437	354,015	260,000	658,199	250,000
15-00-34840-0000	SITLA Equity Buy-In NSA	64,438	77,990	63,140	50,000	70,066	50,000
15-00-34841-0000	SITLA Equity Buy-In SSA	19,030	23,100	34,100	25,000	62,523	20,000
15-00-34845-0000	Future Facilities NSA	607,230	731,041	589,886	540,000	673,237	250,000
15-00-37010-0000	Interest Earnings	1	6,213	17,111	12,000	11,297	5,000
15-00-38110-0000	Due From General Fund						
	Use of Fund Balance Reserve						
<b>Total Financing Sources:</b>		<b>866,803</b>	<b>1,068,781</b>	<b>1,058,252</b>	<b>887,000</b>	<b>1,475,322</b>	<b>575,000</b>

BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing							
Sources over Financing Uses:		(394,225)	342,205	947,454	247,000	798,513	(675,000)
Fund Balance (Deficit)- Beginning:		617,172	222,947	565,151	1,512,605	1,512,605	2,311,118
Use of Fund Balance Reserve:					-		
<b>Fund Balance (Deficit)- Ending:</b>		<b>222,947</b>	<b>565,151</b>	<b>1,512,605</b>	<b>1,759,605</b>	<b>2,311,118</b>	<b>1,636,118</b>

## STORM WATER IMPACT FEE FUND

Fund 17- Storm Water Impact Fee

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
17-51-59000-4531	IFFP Update		27,058	6,188		3,857	
17-51-59000-6000	Bad Debt Expense		280				
17-51-59000-6306	EM Property Reimbursement	4,837					
17-51-59000-6310	Developer Impact Fee Reimbursement			15,092	6,800	13,609	5,000
17-81-59000-	Storm Water Improvements						
17-61-48100-9147	Due To General Fund Capital Projects Fund						
17-61-48100-9159	Due To Storm Water Fund				200,000	200,000	
<b>Total Financing Uses:</b>		<b>4,837</b>	<b>27,338</b>	<b>21,280</b>	<b>206,800</b>	<b>217,466</b>	<b>5,000</b>

REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
17-00-34806-0000	N Revenue Bond Equity Buy-In						
17-00-34820-0000	EMP Property Buy-In		6,189	8,903	6,800	16,670	5,000
17-00-34825-0000	Future Facilities SSA	4,837	100,084	143,983	100,000	269,591	100,000
17-00-34833-0000	Tickville Wash/Basin Equity Buy-In	77,451	50,910	42,195	35,000	44,855	30,000
17-00-34845-0000	Future Facilities NSA	42,923	108,608	90,016	75,000	95,691	70,000
17-00-37010-0000	Interest Earnings	91,568	9,237	22,015	16,000	14,534	10,000
17-00-38110-0000	Due From General Fund Impact Fees	2,258					
<b>Total Financing Sources:</b>		<b>219,036</b>	<b>275,028</b>	<b>307,112</b>	<b>232,800</b>	<b>441,342</b>	<b>215,000</b>

BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing							
Sources over Financing Uses:		214,200	247,689	285,833	26,000	223,876	210,000
Fund Balance (Deficit)- Beginning:		380,239	594,439	842,129	1,127,961	1,127,961	1,351,837
Fund Balance (Deficit)- Ending:		<b>594,439</b>	<b>842,129</b>	<b>1,127,961</b>	<b>1,153,961</b>	<b>1,351,837</b>	<b>1,561,837</b>



# PUBLIC SAFETY IMPACT FEE FUND

## Fund 16- Public Safety Impact Fee

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
16-61-48100-9110	Due To General Fund (Reimbursement)	91,023					
<b>Total Financing Uses:</b>		<b>91,023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
16-00-34805-0000	Equity Buy-In Public Safety SSA						
16-00-34806-0000	Equity Buy-In Public Safety NSA						
16-00-34825-0000	Future Facilities SSA	6,110					
16-00-34845-0000	Future Facilities NSA	18,283					
16-00-37010-0000	Interest Earnings	1		49			
16-00-38110-0000	Due From General Fund Impact Fees						
	Use of Fund Balance Reserve	66,629					
<b>Total Financing Sources:</b>		<b>91,023</b>	<b>-</b>	<b>49</b>	<b>-</b>	<b>-</b>	<b>-</b>
BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		1	-	49	-	-	-
Fund Balance (Deficit)- Beginning:		66,629	66,629	66,629	66,678	66,678	66,678
Use of Fund Balance Reserve:							
<b>Fund Balance (Deficit)- Ending:</b>		<b>66,629</b>	<b>66,629</b>	<b>66,678</b>	<b>66,678</b>	<b>66,678</b>	<b>66,678</b>

# TRANSPORTATION IMPACT FEE FUND

## Fund 18- Transportation Impact Fee

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
18-51-44100-4531	Professional & Technical Services	16,957		40,891		23,154	30,000
18-51-44100-6000	Bad Debt Expense		1,603	-			
18-51-44100-6301	SL6 Pony Express Pkwy Reimbursement		171,440	345,210	200,000	200,000	175,000
18-51-44100-6302	SITLA Impact Fee Reimbursement	104,266	115,276	84,430	95,000	178,382	75,000
18-51-44100-6306	EM Property Reimbursement	273,078		-			
18-51-44100-6310	Developer Impact Fee Reimbursement	191,745	29,805	658,125	300,000	368,362	250,000
18-51-44100-7000	Capital Outlay			-			
18-61-48100-9146	Due To Capital Projects Fund	550,000					3,750,000
18-61-48100-9179	Due To Debt Service Fund						
18-61-48200-9147	Reimburse Impact Fee Payments						
<b>Total Financing Uses:</b>		<b>1,136,045</b>	<b>318,124</b>	<b>1,128,656</b>	<b>595,000</b>	<b>769,898</b>	<b>4,280,000</b>
REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
18-00-34820-0000	EMP Buy-In	273,429	334,854	323,271	260,000	427,593	250,000
18-00-34825-0000	Future Facilities SSA	70,977	222,121	375,635	280,000	717,844	200,000
18-00-34840-0000	Sweetwater Rd Equity Buy-In NSA	46,748	248	-			
18-00-34841-0000	ROW & Sweetwater Rd Equity Buy-In SSA	42,656	52,700	80,600	60,000	142,954	50,000
18-00-34844-0000	Pony Express Ext through Silver Lake	145,040	176,490	170,385	135,000	225,370	125,000
18-00-34845-0000	Future Facilities NSA	243,407	699,046	645,879	580,000	693,114	250,000
18-00-34847-0000	Airport Road ROW NSA	20,031	24,470	20,163	15,000	21,020	20,000
18-00-34848-0000	Airport Road ROW SSA	5,841	7,013	10,230	7,800	19,181	5,500
18-00-34849-0000	Airport Road ROW WSA			-			
18-00-34850-0000	Future Facilities Trans WSA			-			
18-00-37010-0000	Interest Earnings	13	7,575	20,844	15,000	13,761	5,000
18-00-38110-0000	Due From General Fund Impact Fees						
	Use of Fund Balance Reserve						
<b>Total Financing Sources:</b>		<b>848,142</b>	<b>1,524,515</b>	<b>1,647,007</b>	<b>1,352,800</b>	<b>2,260,837</b>	<b>905,500</b>
BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(287,904)	1,206,388	518,351	757,800	1,490,939	(3,374,500)
Fund Balance (Deficit)- Beginning:		578,047	290,144	1,496,532	2,014,883	2,014,883	3,505,822
Use of Fund Balance Reserve:							
<b>Fund Balance (Deficit)- Ending:</b>		<b>290,144</b>	<b>1,496,532</b>	<b>2,014,883</b>	<b>2,772,683</b>	<b>3,505,822</b>	<b>131,322</b>

# IMPACT FEES

## WATER IMPACT FEE FUND

### Fund 11- Water Impact Fee

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Adopted
11-51-51000-4531 IFFP Update				17,499	
11-51-51000-6000 Bad Debt Expense		6,590			
11-51-51000-6301 SL6 Pony Express Well Reimbursement					15,000
11-51-51000-6302 SITLA Impact Fee Reimbursement	20,053	23,851	32,055	29,269	
11-51-51000-6303 EM Links Reimbursement					
11-51-51000-6305 Meadow Ranch Holdings Reimbursement	93,435	34,260	241,303		
11-51-51000-6306 EM Properties Reimbursement					
11-51-51000-6308 Cedar Valley Water Co. Reimbursement					
11-51-51000-6310 Developer Impact Fee Reimbursement	74,575	10,778			
Pole canyon Interconnect Building (1/2 Water 1/2 WW)					1,500,000
11-61-48100-9110 Due To General Fund		65,934			2,000,000
11-61-48100-9147 Due To General Fund Capital Projects Fund			100,000		
11-61-48100-9148 Due To Capital Projects Fund					
11-61-48100-9151 Due To Water Fund	2,300,000	1,121,663	1,465,300	821,700	650,000
11-61-48100-9151 Due To Water Fund (Debt Service Reimb.)					5,000,000
11-61-48100-9151 Due To Water Fund (CWP Shares)					
11-61-48100-9151 Due To Water Fund (Settlement)					
<b>Total Financing Uses:</b>	<b>2,488,063</b>	<b>1,263,076</b>	<b>1,838,658</b>	<b>868,468</b>	<b>9,165,000</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Adopted
11-00-34805-0000 Buy In Water SA 1	419,958	533,007	515,367.65	765,264	400,000
11-00-34806-0000 Buy In Water SA 2	429,601	281,792	341,362.00	258,075	250,000
11-00-34810-0000 EM Properties Well					
11-00-34820-0000 EMP Buy-In					
11-00-34825-0000 Future Facilities SSA					
11-00-34830-0000 CP Water LC Equity Buy-In					
11-00-34831-0000 Sunset Dr Dist Line Equity Buy-In					
11-00-34832-0000 Spyglass Dist Line Equity Buy-In					
11-00-34833-0000 Valley View Wtr Tank Equity Buy-In					
11-00-34834-0000 Storage Reimbursement					
11-00-34840-0000 SITLA 12"Water Line NSA					
11-00-34841-0000 SITLA 12"Water Line SSA					
11-00-34844-0000 Pony Express Well					
11-00-34845-0000 Future Facilities NSA					
11-00-34860-0000 Future Facilities Water SA 1	2,111,076	2,679,361	2,529,735.50	3,846,888	2,000,000
11-00-34870-0000 Future Facilities Water SA 2	473,889	310,842	379,161.60	284,680	250,000
11-00-37010-0000 Interest Earnings	1,125	39,728	107,719.94	71,117	50,000
11-00-38151-0000 Due From Water Fund					
<b>Total Financing Sources:</b>	<b>3,435,649</b>	<b>3,844,730</b>	<b>3,873,347</b>	<b>5,226,024</b>	<b>2,950,000</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:					
<b>Fund Balance (Deficit)- Beginning:</b>	<b>1,955,901</b>	<b>2,357,101</b>	<b>4,938,754</b>	<b>6,973,443</b>	<b>11,330,998</b>
<b>Fund Balance (Deficit)- Ending:</b>	<b>2,357,101</b>	<b>4,938,754</b>	<b>6,973,443</b>	<b>11,330,998</b>	<b>5,115,998</b>



# WASTEWATER IMPACT FEE FUND

## Fund 12- Wastewater Impact Fee

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
12-61-48100-9149	Due To Capital Project Fund						
12-61-48100-9152	Due To Sewer Fund						
12-51-52000-4531	IFFP Update						
12-51-52000-6303	EM Links Reimbursement						
12-51-52000-6306	EM Properties Reimbursement	19,870					
12-51-52000-6309	Evan's Ranch Reimbursement	259,115					
12-51-52000-6310	Developer Impact Fee Reimbursement		37,763	61,218	35,000	53,865	35,000
	Building (1/2 Water 1/2 WW)						2,000,000
	Plant Expansion						3,000,000
	PE Parkway Line Upgrade						200,000
12-61-48100-9147	Due To General Fund Capital Projects Fund			60,000			
12-61-48100-9152	Due To Sewer Fund DEQ Debt Service						
12-61-48100-9152	Due To Sewer Fund		712,500				
<b>Total Financing Uses:</b>		<b>278,985</b>	<b>750,263</b>	<b>121,218</b>	<b>35,000</b>	<b>53,865</b>	<b>5,235,000</b>

REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
12-00-34805-0000	S Revenue Bond Equity Buy-In	345,463	447,932	616,402	450,000	1,159,682	350,000
12-00-34820-0000	EMP Property Buy-In	19,870	25,764	35,454	28,000	66,702	20,000
12-00-34825-0000	Future Facilities SSA	238,094	308,716	424,826	320,000	799,256	250,000
12-00-34835-0000	Collection Line						
12-00-34845-0000	Future Facilities WW NSA	228,679	274,794	224,295	205,000	251,776	150,000
12-00-34846-0000	Carlton Sewer Line EM Links						
12-00-34816-0000	Evans Ranch Trunk Line	169,768	206,211	168,316	150,000	188,938	100,000
12-00-34830-0000	Ranches Pkwy Ext.	676	821	670	625	752	500
12-00-34855-0000	Camp Williams Sewer Line	14,574	17,697	14,450	13,000	16,220	10,000
12-00-37010-0000	Interest Earnings	15	25,200	69,388	45,000	45,811	25,000
12-00-38152-0000	Due From Sewer Fund						
<b>Total Financing Sources:</b>		<b>1,017,140</b>	<b>1,307,134</b>	<b>1,553,801</b>	<b>1,211,625</b>	<b>2,529,138</b>	<b>905,500</b>

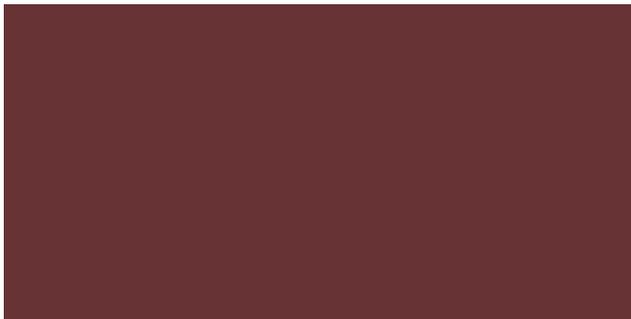
BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing							
Sources over Financing Uses:		738,155	556,871	1,432,583	1,176,625	2,475,273	(4,329,500)
Fund Balance (Deficit)- Beginning:		1,036,900	1,775,055	2,331,926	3,764,509	3,764,509	6,239,782
Fund Balance (Deficit)- Ending:		1,775,055	2,331,926	3,764,509	4,941,134	6,239,782	1,910,282





# VII. ENTERPRISE FUNDS

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# ENTERPRISE FUNDS OVERVIEW

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## ENTERPRISE FUND OVERVIEW

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Enterprise revenues make-up 41% of total budgeted revenues. Enterprise Funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar, privately-owned utilities or other business organizations. Each enterprise that provides a distinct service has a separate fund account. Eagle Mountain has four significant enterprise funds: Sewer, Solid Waste, Water, and Storm Water. The Electric and Gas Funds are maintained here as well, though revenues are limited due to the sale of Eagle Mountain's gas and electric utilities four years ago.

## ENTERPRISE FUND SERVICE LEVELS

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The City is committed to improving the level of services it provides residents. Eagle Mountain conducts annual surveys to assess residents' satisfaction with provided services. To continue improving city services, Fund Managers have identified objectives for their utility services. Performance measurements have been created to monitor advancement towards improving certain aspects of the services. As an ongoing part of the budget process, the City seeks and assesses feedback from residents on improving service levels.

## MAJOR CHANGES

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### **Growth**

Eagle Mountain's expected growth over the upcoming decades has posed a challenge for utilities and their infrastructures. As the City plans for growth, it continually budgets money to pay for future infrastructure and accommodate near-future energy needs. Facebook, Inc., which is currently constructing a large datacenter in Eagle Mountain, will invest millions of dollars into infrastructure for the City. This investment will help Eagle Mountain as it continues to add infrastructure to support the growth of the City.

# ENTERPRISE FUNDS REVENUES

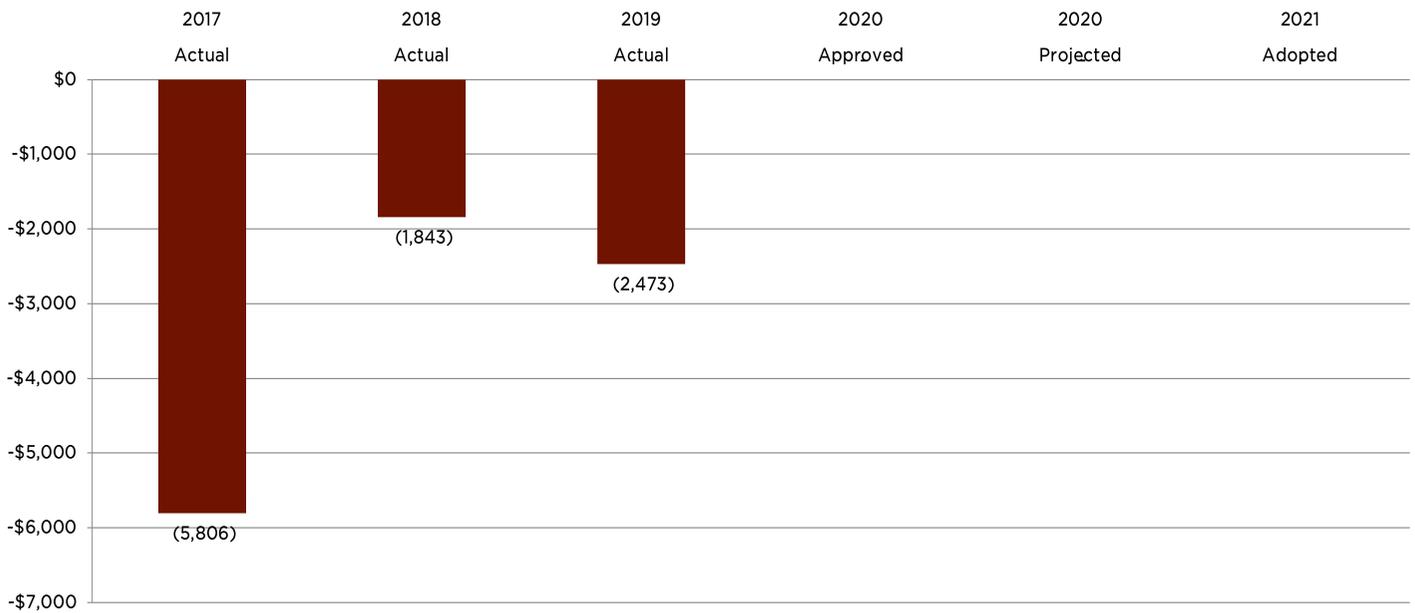
## ENTERPRISE FUND REVENUE OVERVIEW

The primary sources of revenue for the Enterprise Funds are user and connection fees. User fees are the monthly charges for receipt of the utility product or service. The connection fees are charges for personnel physically connecting a building to the utility system.

### Electric Revenues

The electric utility was previously the largest of the City's utilities. However, with its sale four years ago, this source of revenue has been eliminated. The year-to-year revenues are displayed in the graph below.

### YEAR-OVER-YEAR ELECTRIC REVENUES

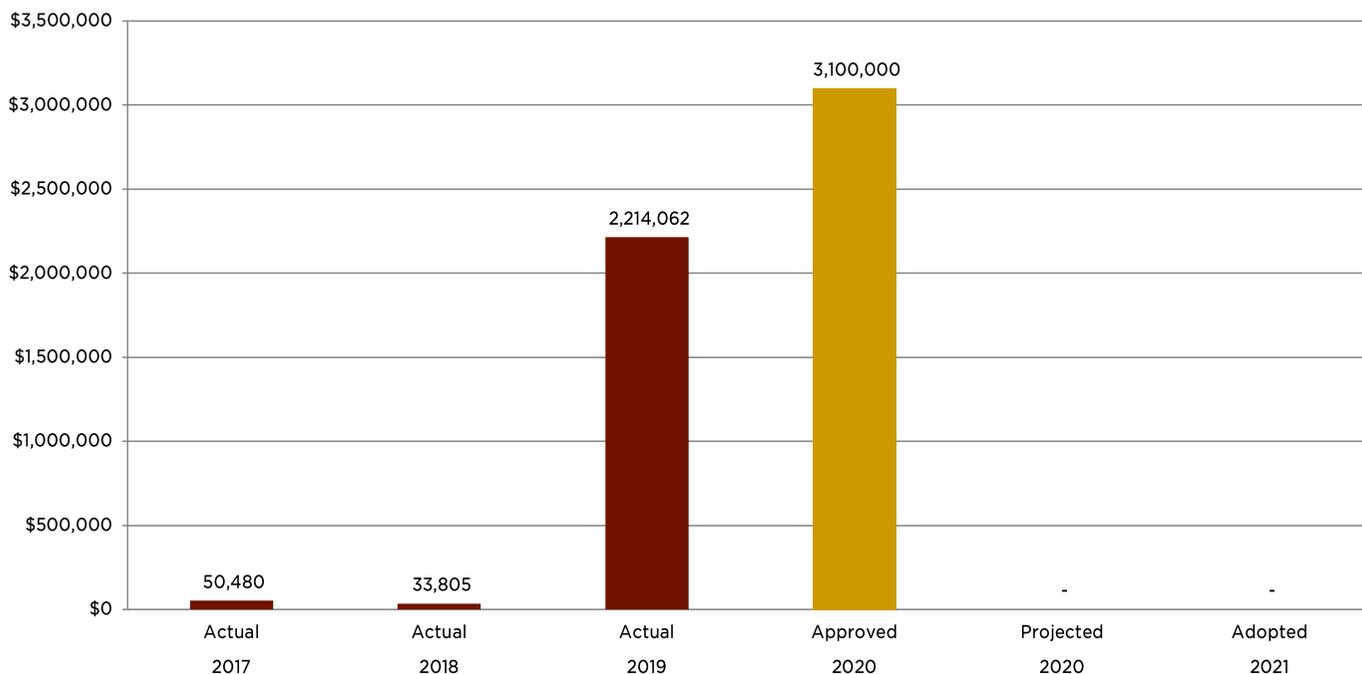


# ENTERPRISE FUNDS REVENUES

## Gas Revenues

Before its sale, the gas utility was the second largest of the City's utilities. However, with its sale four years ago, the Gas utility produces few revenues for the City--except the collection of bad debt. The year-to-year revenues are displayed in the graph below.

### YEAR-OVER-YEAR GAS REVENUES

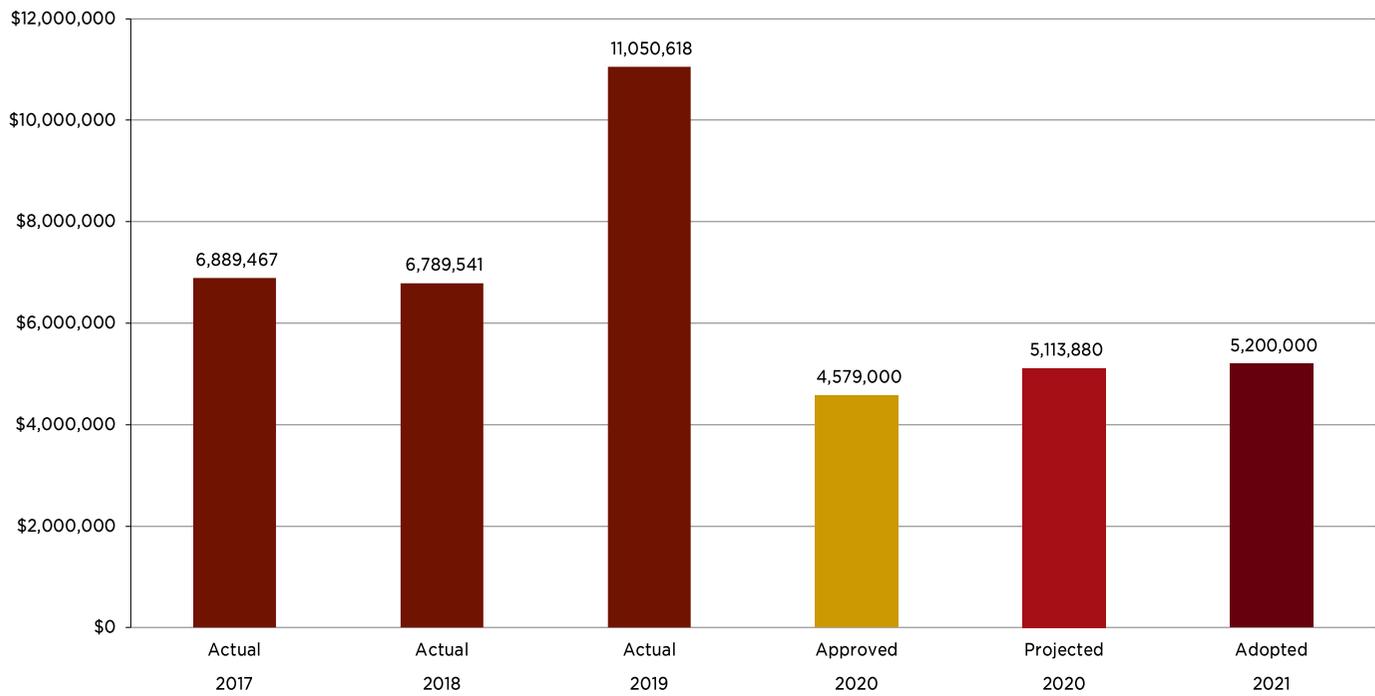




## Sewer Revenues

Total sewer revenues are approved at \$5.2 million for FY 2021, which is a 13.5% increase over the FY 2020 approved revenue of \$4.6 million. The majority of revenues come from sewer user fees. The City's current sewer rates are \$41.14 for the Ranches, \$43.00 for the City Center, and \$45.05 for the West Service Area. The year-to-year revenues are displayed in the graph below.

### YEAR-OVER-YEAR SEWER REVENUES

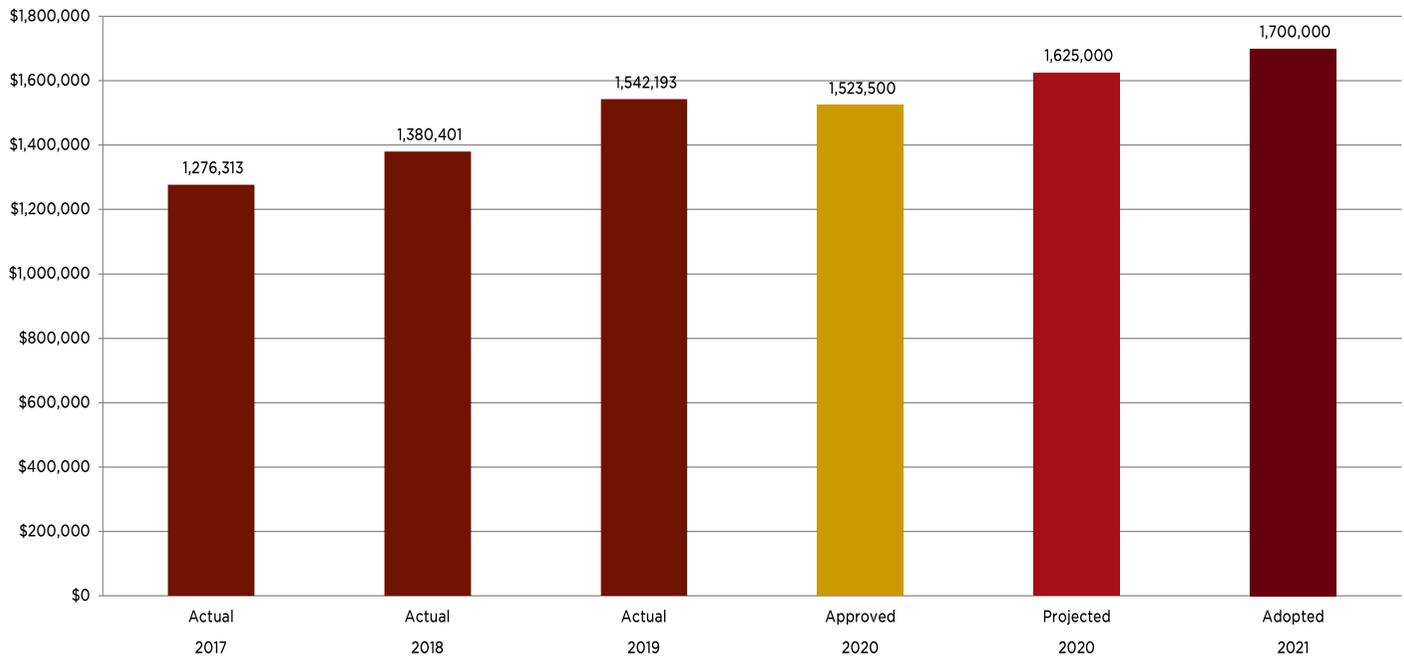


# ENTERPRISE FUNDS REVENUES

## Solid Waste Revenues

Eagle Mountain currently contracts with Ace Disposal for solid waste services, but the City handles billing. Total solid waste revenues are approved at \$1.7 million for FY 2021, an 11.58% increase over the FY 2020 approved revenue of \$1.52 million. The majority of revenues come from solid waste user fees. The City's current solid waste fees are \$9.50 for the first waste can and \$6.25 for each additional waste can, plus an additional fuel surcharge (based on current market conditions). Recycling cans are \$5. The year-to-year revenues are displayed in the graph below.

### YEAR-OVER-YEAR SOLID WASTE REVENUES

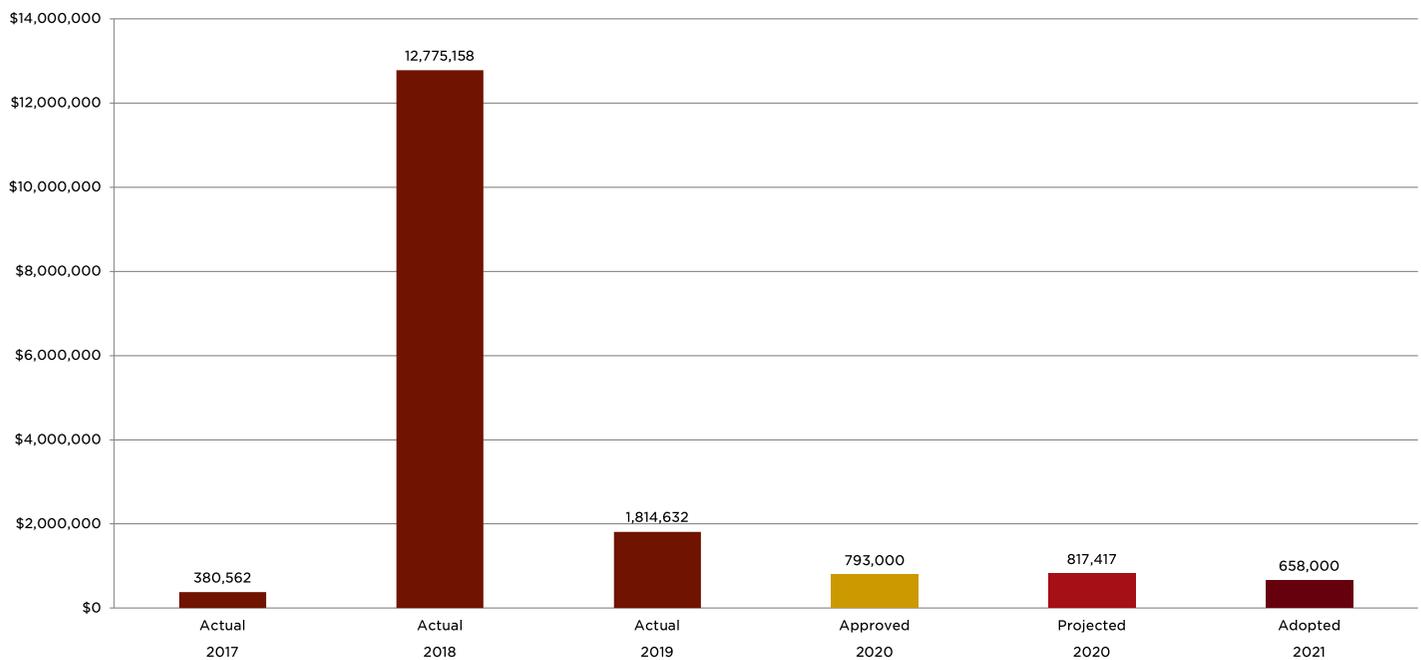




## Stormwater Revenues

Total stormwater revenues are approved at \$658 thousand for FY 2021, a 24.8% decrease over the FY 2020 approved revenue of \$793 thousand. The change in anticipated revenues is associated with less transfers from Utility Billing.

### YEAR-OVER-YEAR STORMWATER REVENUES

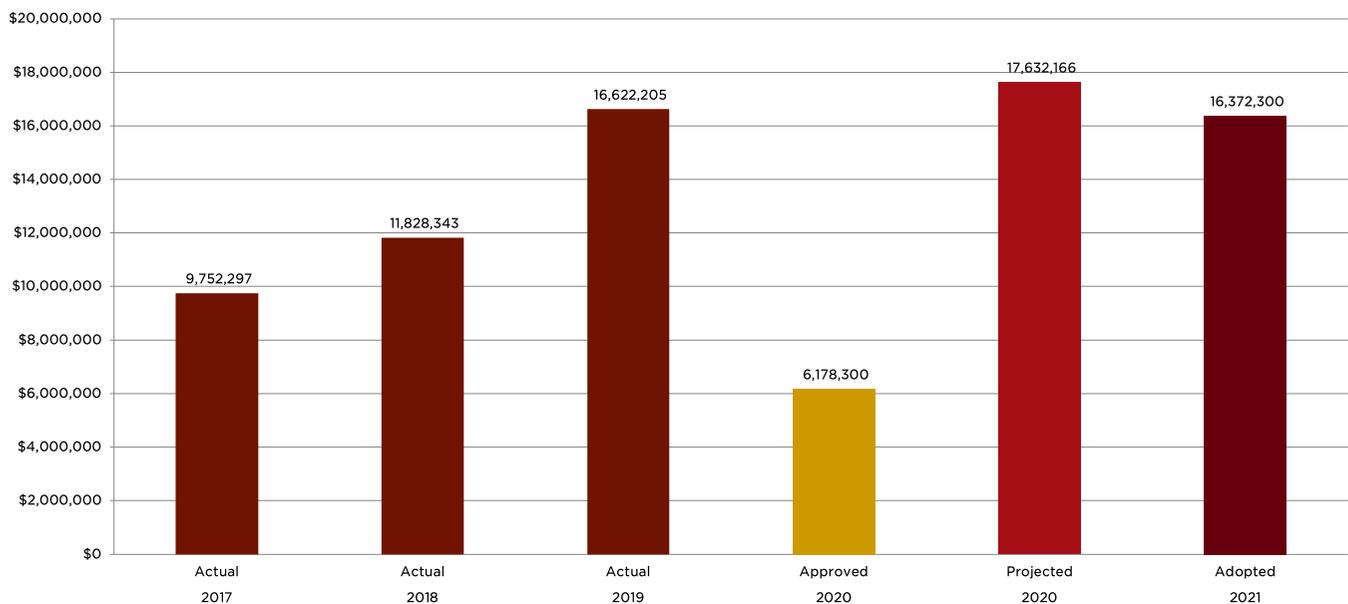


# ENTERPRISE FUNDS REVENUES

## Water Revenues

The water utility is the City's largest utility. Total water revenues are approved at \$16.37 million for FY 2021, a 165% increase over the FY 2020 approved revenue of \$6.18 million. The majority of revenues come from the sale of water rights, Facebook's expansion of infrastructure, and user fees. The City's current water rate is a \$20 monthly base plus tiered usage fees that start at \$.80 per 1,000 gallons. The year-to-year revenues are displayed in the graph below.

## YEAR-OVER-YEAR WATER REVENUES





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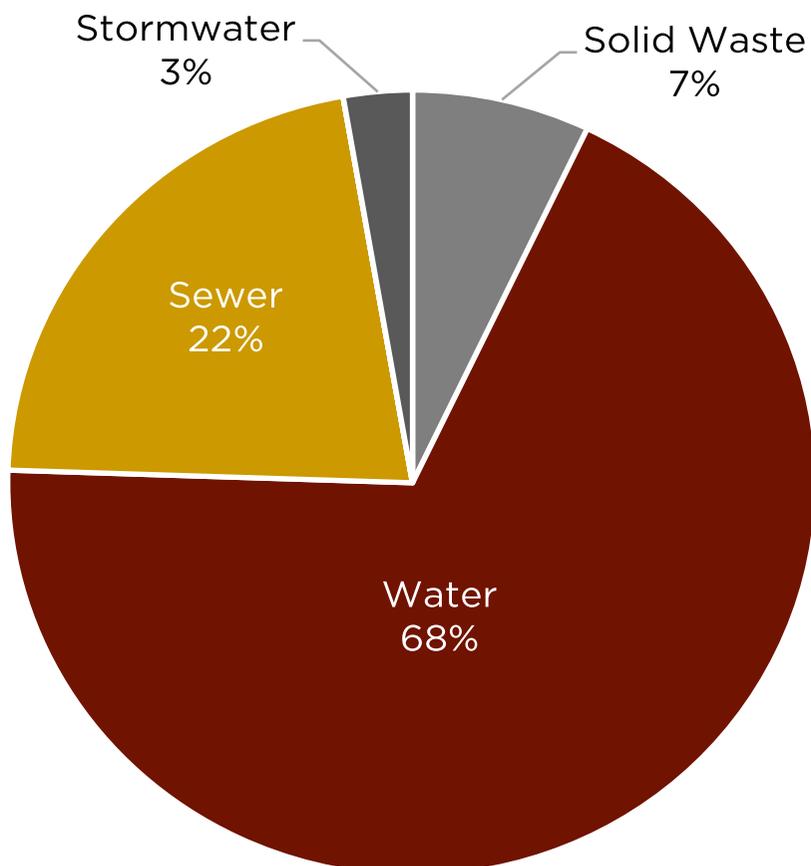
# ENTERPRISE FUNDS SUMMARY

## ENTERPRISE FUND REVENUES YEAR-OVER-YEAR

Revenues	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Electric	\$ (5,806)	\$ (1,843)	\$ (2,473)	\$ -	\$ -	\$ -
Gas	\$ 50,480	\$ 50,480	\$ 33,805	\$ 3,100,000	\$ -	\$ -
Sewer	\$ 6,889,467	\$ 6,789,541	\$ 11,050,618	\$ 4,579,000	\$ 5,113,880	\$ 5,200,000
Solid Waste	\$ 1,276,313	\$ 1,380,401	\$ 1,542,193	\$ 1,523,500	\$ 1,625,000	\$ 1,700,000
Stormwater	\$ 380,562	\$ 12,775,158	\$ 1,814,632	\$ 793,000	\$ 817,147	\$ 658,000
Water	\$ 9,752,297	\$ 11,828,343	\$ 16,622,205	\$ 6,178,300	\$ 17,632,166	\$ 16,372,300
<b>Total:</b>	<b>\$ 18,343,313</b>	<b>\$ 32,822,081</b>	<b>\$ 31,060,980</b>	<b>\$ 16,173,800</b>	<b>\$ 25,188,193</b>	<b>\$ 23,930,300</b>

\*Figures do include interfund transfers.

## ENTERPRISE REVENUES BY FUND FY 2021



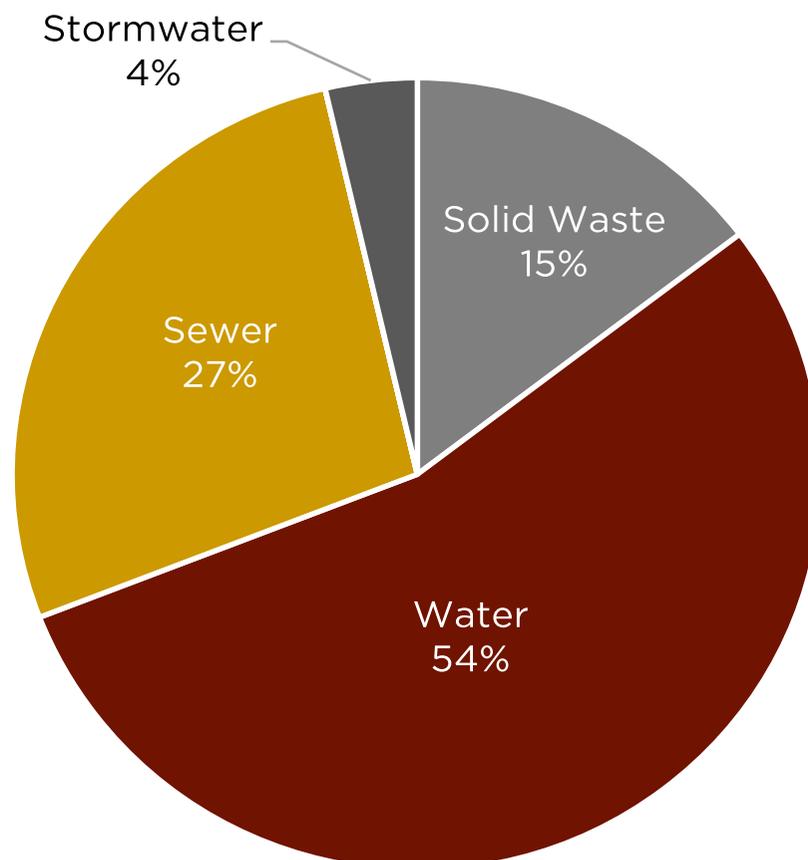


## ENTERPRISE FUND EXPENDITURES YEAR-OVER-YEAR

Expenditures	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Electric	\$ 815,813	\$ 10,622	\$ 148,681	\$ -	\$ -	\$ -
Gas	\$ 2,242,012	\$ 3,555,582	\$ 1,319,371	\$ -	\$ -	\$ -
Sewer	\$ 3,845,967	\$ 3,968,371	\$ 4,579,369	\$ 3,788,075	\$ 3,769,184	\$ 4,367,887
Solid Waste	\$ 1,175,527	\$ 1,475,862	\$ 1,430,154	\$ 1,451,057	\$ 1,434,557	\$ 2,349,052
Stormwater	\$ 519,802	\$ 902,454	\$ 1,019,938	\$ 778,416	\$ 838,924	\$ 585,792
Water	\$ 4,077,510	\$ 4,441,175	\$ 5,139,985	\$ 4,989,738	\$ 16,805,517	\$ 8,736,328
<b>Total:</b>	<b>\$ 12,676,632</b>	<b>\$ 14,354,067</b>	<b>\$ 13,637,498</b>	<b>\$ 11,007,286</b>	<b>\$ 22,848,182</b>	<b>\$ 16,039,058</b>

\*Figures do not include debt service. Debt service is reported in the "Debt" portion of the budget. However, much of the debt service is paid directly out of the Enterprise Funds. Figures do include interfund transfers.

## ENTERPRISE EXPENDITURES BY FUND FY 2021

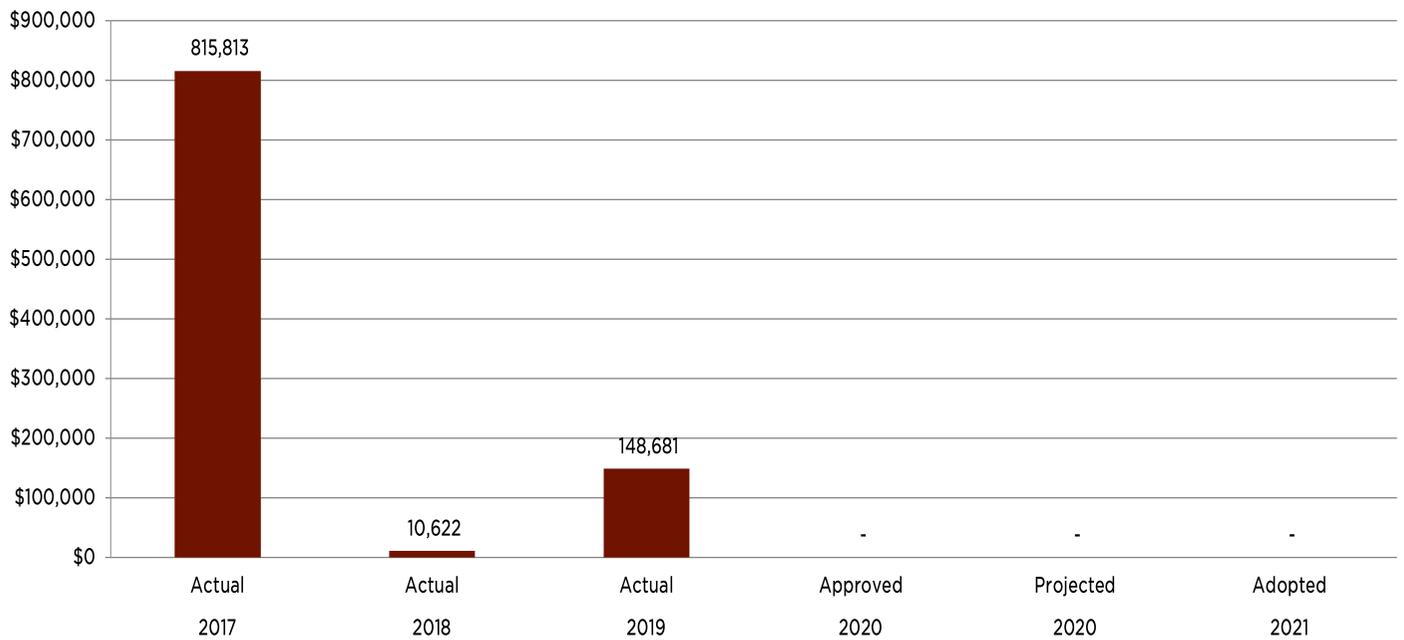


# ELECTRIC

## ELECTRIC DEPARTMENT OVERVIEW

The electric utility was sold in FY 2015; therefore, the City did not allocate budget for the electric department in FY 2021. The chart below displays the recent history of electric utility expenditures.

## ELECTRIC DEPARTMENT EXPENDITURE TRENDS



\*Totals do not include debt service payments. Debt service is reported in the "Debt" section of the budget.



Fund 53- Electric Utility Summary  
 Sub 45- Utility Services  
 Department 53000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	50,041	10,622	146,146	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service*	5,388	-	2,535	-	-	-
Interfund Transactions	760,385	-	-	-	-	-
<b>Expenditure Total:</b>	<b>815,813</b>	<b>10,622</b>	<b>148,681</b>	<b>-</b>	<b>-</b>	<b>-</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-00-34010-0000 In-house Construction						
53-00-34218-0000 Subdivision Inspection Fees						
53-00-34805-0000 South Bond Equity Buy In						
53-00-34806-0000 North Bond Equity Buy In						
53-00-34825-0000 Future Facilities Fee SSA						
53-00-34845-0000 Future Facilities Fee NSA						
53-00-34890-0000 Reimbursement Miscellaneous						
53-00-35300-0000 Utility Billing- Electric	(5,806)	(1,843)	(1,325)			
53-00-35320-0000 Damages to Services-Electric						
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.						
53-00-35370-0000 Connection Fees						
53-00-35375-0000 Temporary Power Connection						
53-00-35385-0000 Service Calls			(1,148)			
53-00-35999-0000 YEC Audit Adjustment & Accrual						
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings						
53-00-37020-0000 Sale of Assets						
53-00-37021-0000 Cost of Assets Sold						
53-00-37090-0000 Miscellaneous						
53-00-38113-0000 Due From Electric Impact Fee Fund		0				
53-00-38151-0000 Due From Water Fund						
53-00-38152-0000 Due From Sewer Fund						
53-00-38155-0000 Due From Gas Fund						
53-00-39710-0000 Contributions- From Developer						
53-00-39111-0000 Bond Proceeds-Less Purchased Fixed Assets						
<b>Revenue Total:</b>	<b>(5,806)</b>	<b>(1,843)</b>	<b>(2,473)</b>	<b>-</b>	<b>-</b>	<b>-</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(636,454)	(5,873)	(151,154)	-	-	-
Fund Balance (Deficit)- Beginning:	653,892	17,438	11,565	(139,590)	(139,590)	(139,590)
<b>Fund Balance (Deficit)- Ending:</b>	<b>17,438</b>	<b>11,565</b>	<b>(139,590)</b>	<b>(139,590)</b>	<b>(139,590)</b>	<b>(139,590)</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Electric

# ELECTRIC

Fund 53- Electric Utility Detail  
 Sub 45- Utility Services  
 Department 53000

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-45-53000-1111 Salaries - FT						
53-45-53000-1112 Salaries - PT						
53-45-53000-1121 Holiday Pay						
53-45-53000-1211 Overtime						
53-45-53000-1212 Wellness Benefit						
53-45-53000-1300 Employee Benefits						
53-45-53000-1311 Bonus						
53-45-53000-1511 FICA						
53-45-53000-1512 Medicare						
53-45-53000-1521 Retirement						
53-45-53000-1531 Worker's Compensation						
53-45-53000-1541 Health Insurance						
53-45-53000-1545 Dental Insurance						
53-45-53000-1548 Vision Insurance						
53-45-53000-1561 Long Term Liability						
<b>Total:</b>	-	-	-	-	-	-

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-45-53000-2121 Dues, Subscriptions, Memberships						
53-45-53000-2211 Public Notices						
53-45-53000-2321 Travel & Training						
53-45-53000-2368 Sustainability Committee						
53-45-53000-2369 Meetings						
53-45-53000-2411 Office Expenses & Supplies						
53-45-53000-2431 Uniforms & Clothing						
53-45-53000-2513 Equipment Supplies & Maintenance						
53-45-53000-2515 SCADA						
53-45-53000-2521 Equipment Fuel & Maintenance						
53-45-53000-2610 Buildings & Ground Maintenance						
53-45-53000-3111 Utilities						
53-45-53000-4121 Attorney Fees						
53-45-53000-4140 Banking Fees						
53-45-53000-4211 Computer Network & Data Process						
53-45-53000-4271 Itron Support						
53-45-53000-4320 Engineering Services						
53-45-53000-4350 In-house Construction Materials & Supplies						
53-45-53000-4351 In-house Construction Rental						
53-45-53000-4391 Blue Staking						
53-45-53000-4521 Collection Fees						
53-45-53000-4531 Professional/Technical Services						
53-45-53000-4541 Utility Bill Printing & Mailing						
53-45-53000-4811 Equipment Rental/Lease						
53-45-53000-5002 Misc. Services & Supplies						
53-45-53000-5141 Streetlight Repair						
53-45-53000-5321 Meters-Electric		4,476				
53-45-53000-5323 Service Calls - Materials & Supplies		(350)				
53-45-53000-5325 Service Calls - Rentals						
53-45-53000-5331 Residential Connections (Materials & Supplies)						
53-45-53000-5335 Commercial Connections (Materials & Supplies)						
53-45-53000-5630 UMPA Purchase For Resale- Electricity						
53-45-53000-5650 UAMPS Fees						
53-45-53000-5670 Horsebutte Purchase for Resale						
53-45-53000-5999 Depreciation						
53-45-53000-6000 Bad Debt Expense	50,041	6,496	146,146			
53-45-53000-6211 Insurance & Surety Bonds						
53-45-53000-7500 USP - EMC 20th Anniv.						
<b>Total:</b>	<b>50,041</b>	<b>10,622</b>	<b>146,146</b>	-	-	-



Fund 53- Electric Utility Detail (continued)

Sub 45- Utility Services

Department 53000

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-45-53000-7000 Capital Outlay						
53-45-53000-7211 Building & Building Improvements						
53-45-53000-7319 Capital Improvement Projects						
53-45-53000-7410 Equipment						
53-45-53000-7411 Office Equipment						
53-45-53000-7412 Computer Equipment						
53-45-53000-7415 System Equipment						
53-45-53000-7421 Vehicles						
<b>Total:</b>	-	-	-	-	-	-

<i>Debt Service</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-71-47100-8111 Principal						
53-71-47100-8121 Interest						
53-71-47100-8151 Paying Agent Fee	5,388		2,535			
53-71-47100-8155 Letter of Credit Fee						
53-71-47100-8157 Bond Costs						
<b>Total:</b>	5,388	-	2,535	-	-	-

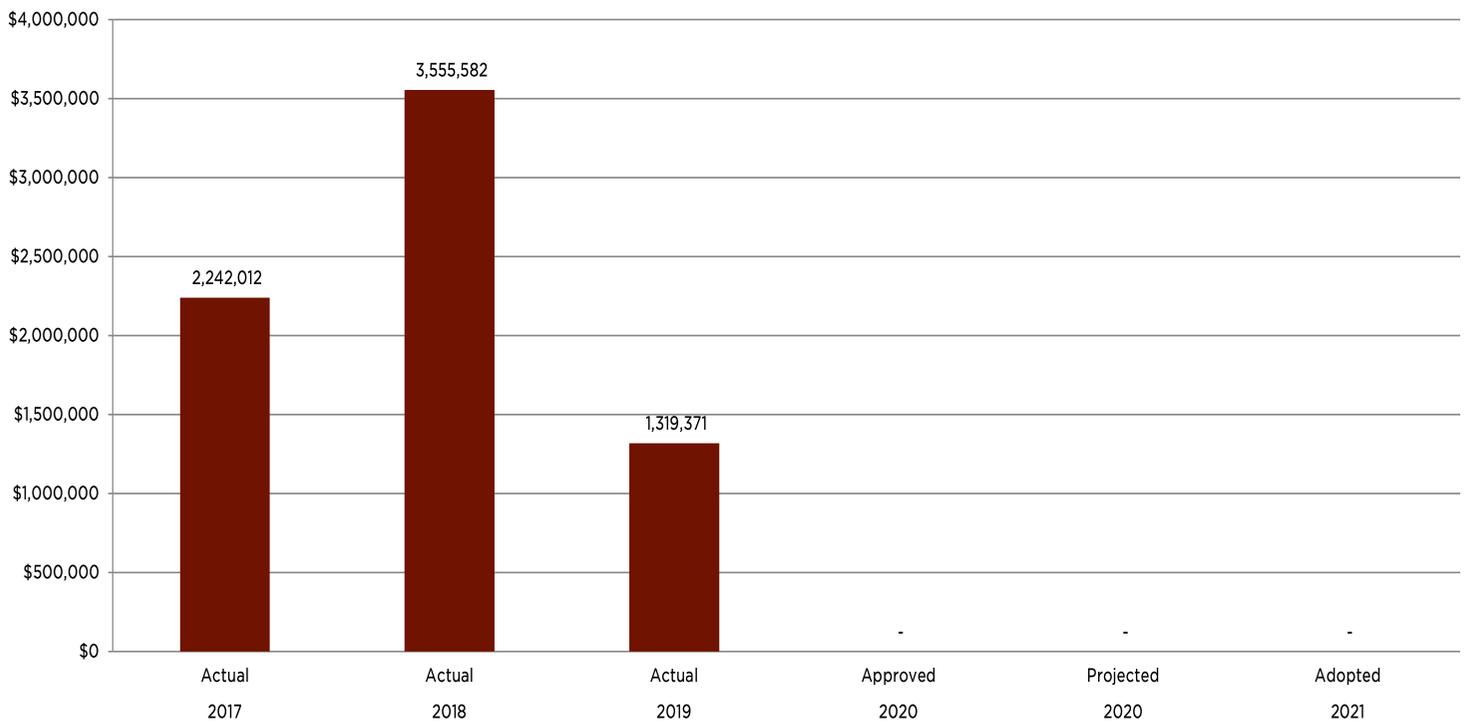
<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
53-45-53000-9113 Due To Electric Impact Fee Fund						
53-45-53000-9145 Due To Gas/Elec. Capital Projects Fund						
53-45-53000-9900 Loss on sale of Capital Asset						
53-61-48000-9110 Due To General Fund (Administrative Charge)						
53-61-48000-9147 Due To Cap Proj-Sale Proceeds	653,892					
53-61-48000-9151 Due To Water Fund						
53-61-48000-9152 Due To Sewer Fund						
53-61-48000-9154 Due To Fleet Fund						
53-61-48000-9158 Due To Golf Course Fund	106,493					
53-61-48000-9163 Due To Utility Billing Internal Service Fund						
53-61-48000-9164 Due To GIS Internal Service Fund						
<b>Total:</b>	760,385	-	-	-	-	-

# GAS

## GAS DEPARTMENT OVERVIEW

The gas utility was sold in FY 2015; therefore, the city did not allocate budget for the gas department in FY 2021. The chart below displays the recent history of the gas utility expenditures.

### GAS DEPARTMENT EXPENDITURE TRENDS



\*Totals do not include debt service payments. Debt service is reported in the "Debt" section of the budget.



Fund 55- Natural Gas Utility Summary  
 Sub 45  
 Department 55000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	51,798	3,929	156,690	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	4,863	-	2,301	-	-	-
Interfund Transactions	2,185,351	3,551,654	1,160,380	-	-	-
<b>Expenditure Total:</b>	<b>2,242,012</b>	<b>3,555,582</b>	<b>1,319,371</b>	<b>-</b>	<b>-</b>	<b>-</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-00-34010-0000 In-house Construction						
55-00-34218-0000 Subdivision Inspections						
55-00-34311-0000 NR SAA Assessments Collected						
55-00-34890-0000 Reimbursement- Miscellaneous						
55-00-35385-0000 Service Calls						
55-00-35500-0000 Utility Billing- Gas	(5,070)	(2,751)	26			
55-00-35511-0000 CPR Gas Extension Fees						
55-00-35520-0000 Damage to Services- Gas						
55-00-35560-0000 Meter Fee - Natural Gas						
55-00-35570-0000 Connection Fees						
55-00-35575-0000 Temporary Gas Connection						
55-00-35999-0000 YEC Audit Adjustments & Accrual						
55-00-37010-0000 Interest Earnings	54,781	25,419	112,849			
55-00-37011-0000 Interest Earnings - NR SAA	768	11,137	1,187			
55-00-37020-0000 Sale of Assets						
55-00-37021-0000 Cost of Assets Sold						
55-00-39710-0000 Contributions- From Developer						
Bond Proceeds - Less Capital Assets						
Use of Gas Fund Balance Reserve			2,100,000	3,100,000		
<b>Revenue Total:</b>	<b>50,480</b>	<b>33,805</b>	<b>2,214,062</b>	<b>3,100,000</b>	<b>-</b>	<b>-</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	12,100,579	10,014,901	6,525,514	7,452,596	7,452,596	7,452,596
Use of Fund Balance Reserve:				(3,100,000)	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>10,014,901</b>	<b>6,525,514</b>	<b>7,452,596</b>	<b>7,452,596</b>	<b>7,452,596</b>	<b>7,452,596</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# GAS

## Fund 55- Natural Gas Utility Summary (continued)

### Sub 45

#### Department 55000

<i>Personnel Services</i>		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-45-55000-1111	Salaries - FT						
55-45-55000-1112	Salaries - PT						
55-45-55000-1211	Overtime						
55-45-55000-1242	Car Allowance						
55-45-55000-1300	Employee Benefits						
55-45-55000-1511	FICA						
55-45-55000-1512	Medicare						
55-45-55000-1521	Retirement						
55-45-55000-1531	Worker's Compensation						
55-45-55000-1541	Health Insurance						
55-45-55000-1545	Dental Insurance						
55-45-55000-1548	Vision Insurance						
55-45-55000-1561	Long Term Disability						
<b>Total:</b>		-	-	-	-	-	-

<i>Materials, Supplies, Services</i>		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-45-55000-2121	Dues, Subscriptions, Memberships						
55-45-55000-2211	Public Notices						
55-45-55000-2321	Travel & Training						
55-45-55000-2369	Meetings						
55-45-55000-2411	Office Expenses & Supplies						
55-45-55000-2431	Uniforms & Clothing						
55-45-55000-2513	Equipment Supplies & Maintenance						
55-45-55000-2515	SCADA						
55-45-55000-2521	Vehicle Fuel & Maintenance						
55-45-55000-2610	Buildings & Ground Maintenance						
55-45-55000-3111	Utilities						
55-45-55000-4121	Attorney Fees	252					
55-45-55000-4140	Banking Fees						
55-45-55000-4211	Computer Network & Data Process						
55-45-55000-4271	Itron Support						
55-45-55000-4320	Engineering Services						
55-45-55000-4350	In-House Construction (Materials & Supplies)						
55-45-55000-4351	In-House Construction (Rentals)						
55-45-55000-4391	Blue Staking						
55-45-55000-4521	Collection Fees						
55-45-55000-4531	Professional/Technical Services						
55-45-55000-4541	Utility Bill Printing & Mailing						
55-45-55000-4550	Cap. Facil./Impact/Econ. Study						
55-45-55000-5002	Misc. Services & Supplies						
55-45-55000-5321	Meters-Gas						
55-45-55000-5331	Connection Services						
55-45-55000-5333	Service Call-Gas						
55-45-55000-5620	Purchase For Resale- Gas						
55-45-55000-5999	Depreciation						
55-45-55000-6000	Bad Debt Expense	51,546	3,929	156,690			
55-45-55000-6211	Insurance & Surety Bonds						
<b>Total:</b>		51,798	3,929	156,690	-	-	-



**Fund 55- Natural Gas Utility Summary**

Sub 45

Department 55000

<i>Capital Outlay</i>		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-45-55000-7111	Land and Rights of Way						
55-45-55000-7211	Building & Building Improvements						
55-45-55000-7319	Capital Improvement Projects						
55-45-55000-7410	Equipment						
55-45-55000-7412	Computer Equipment						
55-45-55000-7502	Sale Proceeds - CW Park w/Grant						
<b>Total:</b>		-	-	-	-	-	-

<i>Debt Service</i>		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-71-47100-8111	Principal						
55-71-47100-8121	Interest						
55-71-47100-8151	Paying Agent Fee	4,863		2,301			
55-71-47100-8157	Bond Costs						
<b>Total:</b>		4,863	-	2,301	-	-	-

<i>Interfund Transactions</i>		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
55-45-55000-9145	Due To Gas/Elec. Capital Projects Fund						
55-61-48000-9110	Due To General Fund (Administrative Charge)						
55-61-48000-9147	Due To General Fund Capital Projects (USP)	2,181,383	3,551,654	1,160,380			
55-61-48000-9151	Due To Water Fund						
55-61-48000-9152	Due To Sewer Fund						
55-61-48000-9155	Due To Electric Fund						
55-61-48000-9154	Due To Fleet Fund						
55-61-48000-9158	Due To Golf Course Fund	3,968					
55-61-48000-9163	Due To Utility Billing Internal Service Fund						
55-61-48000-9164	Due To GIS Internal Service Fund						
<b>Total:</b>		2,185,351	3,551,654	1,160,380	-	-	-

# SEWER

## Mission

To operate and maintain a safe, adequate, reliable, high-quality, and clog-free wastewater service that properly functions in accordance with designed capacities.

## Department Overview

Eagle Mountain City's Wastewater Department manages the City's 1.2 million gallon sewer treatment plant and provides safe and efficient operation of the facility in compliance with State regulations. Personnel are responsible for maintaining designated sewage flows by maintaining City-owned sanitary facilities and ensuring proper functioning.



The 1.2 million gallon sewer treatment plant provides efficient sewage operations for the City

## Sewer System Maintenance

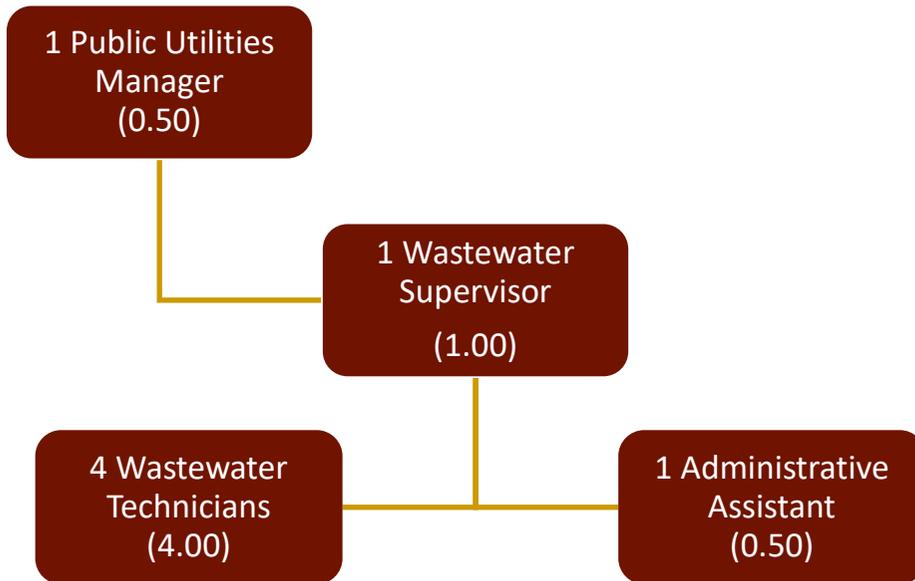
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer system. Personnel are in charge of repairing line breaks and fixing service problems. The treatment plant operates on a 24-hour, 7-days-per-week basis with operators on call after hours. The treatment plant is staffed on weekends and holidays. Personnel are responsible to ensure the longevity of the Wastewater Treatment Plant's infrastructure through building maintenance and repairs.

## Lift Stations

There are two lift stations in the City. The purpose of a sewage lift station is to raise the wastewater up to a level that will allow gravity to feed sewage into the sewer line. The advantage of this system is that it allows for communities such as Lone Tree, Kiowa Valley, and Smith Ranch to be built below the elevation of the sewer main and still be capable of using a sewer system instead of a septic system. This department maintains the mechanical and electrical equipment on both lift stations. The lift station maintenance program assures system reliability by performing daily inspections of the system's wastewater lift stations. These daily inspections include the maintenance and repair of pumps, motors, electrical control, systems, and various control devices at each lift station. Both lift stations are piped into the trunk line which connects to the Timpanogos Special Service District (TSSD). Wastewater Systems Support maintains an emergency response team that is on call 24 hours a day, 365 days a year.



## SEWER DEPARTMENT ORGANIZATION

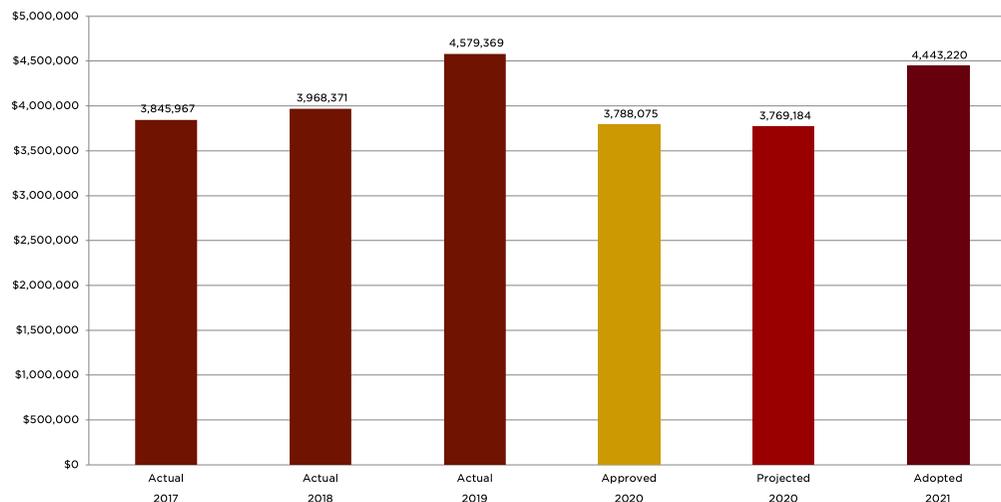


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## SEWER DEPARTMENT PERSONNEL CHANGES

The department added one wastewater technician.

## SEWER DEPARTMENT EXPENDITURE TRENDS



\*Totals do not include debt service payments. Debt service is reported in the "Debt" section of the budget.

# SEWER

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget increased by 17%.

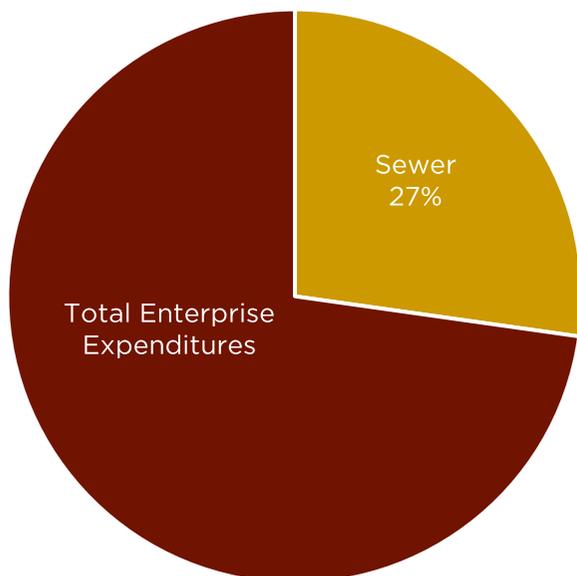
**Personnel Services** - Increased costs for full-time salaries and insurance resulted in increased personnel services expenditures (\$36,986).

**Interfund Transactions** - Increased General Fund, Fleet Fund, Utility Billing Fund, and Internal Service Fund transfers increased interfund transactions expenditures (\$105,949).

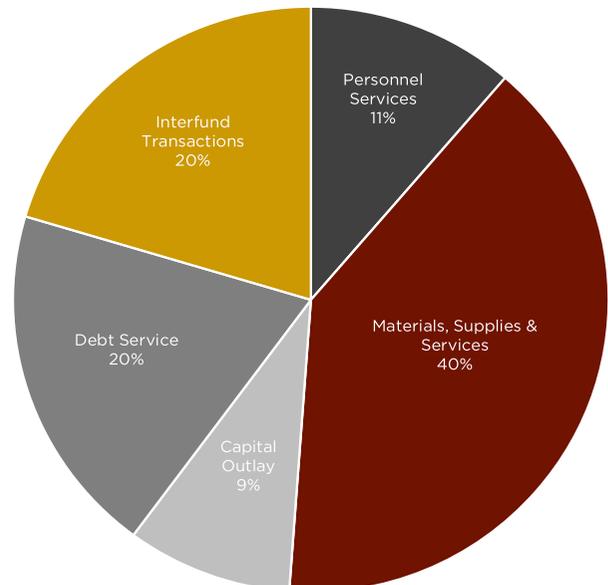
**Materials, Supplies & Services** - Increased costs for TSSD services, maintenance studies, and various city repairs resulted in increased materials, supplies, and services expenditures (\$182,210).

**Capital Outlay** - The increase in capital outlay expenditures can be attributed to several repairs that need to be made throughout the city (\$330,000).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 52- Wastewater Utility  
 Sub 45- Utility Services  
 Department 52000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	367,373	391,446	410,837	466,693	417,946	503,679
Materials, Supplies & Services	2,339,346	2,649,172	3,053,985	1,586,850	1,616,705	1,769,060
Capital Outlay	-	(48)	-	70,000	70,000	400,000
Debt Service	403,347	321,410	387,661	863,117	863,117	863,117
Interfund Transactions	735,901	606,391	726,885	801,415	801,416	907,364
<b>Expenditure Total:</b>	<b>3,845,967</b>	<b>3,968,371</b>	<b>4,579,369</b>	<b>3,788,075</b>	<b>3,769,184</b>	<b>4,443,220</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-00-33435-000 DEQ Grant						
52-00-34802-000 Bond Equity Buy In						
52-00-34805-000 Bond Equity Buy In						
52-00-34820-000 Property Buy In						
52-00-34825-000 Future Facilities SSA						
52-00-34870-500 Collection Line						
52-00-34890-000 Reimbursement - Misc.			11,550			
52-00-35200-000 Utility Billing- Sewer	3,494,013	3,842,554	4,293,764	4,400,000	4,694,408	5,000,000
52-00-35270-000 Connection Fees	73,100	90,400	87,200	90,000	123,943	100,000
52-00-35999-000 YEC Audit Adjustment & Accrual	24,984	32,966	63,577			
52-00-36020-000 Late/Delinquent Fees Penalties & Charges	63,167	63,000	157,695	65,000	65,000	75,000
52-00-37010-000 Interest Earnings	1,233	1,895	30,757	2,000	31,424	25,000
52-00-37020-000 Gain on Sale of Vehicles			2,477	22,000	22,000	
52-00-38112-000 Due From WW Impact Fee Fund (DEQ)						
52-00-38112-000 Due From WW Impact Fee Fund		712,500				
52-00-38148-000 Due From Water Cap Project Fund						
52-00-38151-000 Due From Water Fund						
52-00-38153-000 Due From Electric Fund						
52-00-38155-000 Due From Gas Fund						
52-00-39710-000 Contributions- From Developer	3,232,970	2,046,225	6,403,599		177,105	
52-00-39111-000 Bond Proceeds						
Use of Sewer Fund Balance Reserve						
<b>Revenue Total:</b>	<b>6,889,467</b>	<b>6,789,541</b>	<b>11,050,618</b>	<b>4,579,000</b>	<b>5,113,880</b>	<b>5,200,000</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:	592,952	593,458	1,702,976	790,925	1,344,696	756,780
Fund Balance (Deficit)- Beginning:	1,789,992	2,382,944	2,976,403	4,679,379	4,679,379	6,024,074
Use of Fund Balance Reserve:						-
<b>Fund Balance (Deficit)- Ending:</b>	<b>2,382,944</b>	<b>2,976,403</b>	<b>4,679,379</b>	<b>5,470,304</b>	<b>6,024,074</b>	<b>6,780,854</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	5.30	5.83	5.83	5.83	5.83	6.25
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.30</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>6.25</b>

# SEWER

**Fund 52- Wastewater Utility Detail**  
**Sub 45- Utility Services**  
**Department 52000**

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-45-52000-111 Salaries - FT	245,819	243,789	241,470	274,783	244,171	302,962
52-45-52000-111 Salaries - PT						
52-45-52000-112 Vacation Pay						
52-45-52000-121 Overtime	9,823	1,952	4,621	6,000		6,000
52-45-52000-124 Car Allowance						
52-45-52000-130 Employee Benefits	20,661	14,221	11,273	17,037	17,037	18,332
52-45-52000-131 Bonus						
52-45-52000-132 Clothing Allowance	2,000	1,600		2,650	2,650	2,650
52-45-52000-151 FICA			2,501			
52-45-52000-151 Medicare	3,595	3,316	3,363	3,984	3,984	4,393
52-45-52000-152 Retirement	4,010	29,953	54,742	50,752	50,752	54,613
52-45-52000-153 Worker's Compensation	7,340	2,034	2,091	3,000	3,000	3,000
52-45-52000-154 Health Insurance	66,604	85,864	82,992	98,674	86,706	101,552
52-45-52000-154 Dental Insurance	5,536	6,541	5,995	7,009	6,844	7,213
52-45-52000-154 Vision Insurance	857	1,060	938	1,242	1,242	1,279
52-45-52000-156 Long Term Disability	1,129	1,117	853	1,561	1,561	1,686
52-45-52000-199 Reserve For Pay Adjustments						
<b>Total:</b>	<b>367,373</b>	<b>391,446</b>	<b>410,837</b>	<b>466,693</b>	<b>417,946</b>	<b>503,679</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-45-52000-212 Dues, Subscriptions, Memberships (RWAU, WEAU)	2,793		170	1,500	1,500	10,760
52-45-52000-221 Public Notices					385	
52-45-52000-232 Travel & Training	3,738	4,899	6,877	9,350	9,350	10,450
52-45-52000-236 Meetings		39	5	300	300	300
52-45-52000-241 Office Expenses & Supplies						
52-45-52000-242 Postage						
52-45-52000-243 Uniforms & Clothing						
52-45-52000-251 Equipment Supplies & Maintenance	83,689	87,446	131,828	140,000	162,643	167,000
52-45-52000-251 SCADA Maintenance	5,753	17,454	1,066	15,000	15,000	15,000
52-45-52000-251 Pre-Treatment Program		1,270		10,000	10,000	10,000
52-45-52000- Bio Solids Disposal				21,000	21,000	30,000
52-45-52000-252 Vehicle Fuel						
52-45-52000-261 Buildings & Grounds Maintenance	3,630	1,214	1,268	7,000	7,000	14,000
52-45-52000-311 Utilities	71,424	73,797	86,200	75,000	75,389	75,000
52-45-52000-412 Attorney Fees	12,408	2,574	6,929	15,000	15,000	15,000
52-45-52000-414 Banking Fees	27,285	30,047	33,462	34,000	34,000	34,000
52-45-52000-421 Computer Network & Data Process						
52-45-52000-432 Engineering Services			792	25,000	25,000	25,000
52-45-52000-439 Collar Maintenance		2,745	10,000	10,000	10,000	20,000
52-45-52000-439 Blue Staking	3,350	4,796	4,824	4,200	7,332	7,800
52-45-52000-439 Lab Work	34,447	39,333	33,297	45,000	45,000	55,000
52-45-52000-452 Collection Fees						
52-45-52000-453 Professional/Technical Services	13,828	19,989	4,934	20,000	20,790	20,000
52-45-52000-454 Utility Bill Printing & Mailing						
52-45-52000-455 Capital Facility Impact Study and Economic Analysis						
52-45-52000-458 TSSD Services	863,278	1,073,469	1,157,341	1,100,000	1,100,000	1,200,000
52-45-52000-481 Equipment Rental		5,500	5,500	7,500	10,016	7,750
52-45-52000-500 Misc. Expenses						
52-45-52000-500 Misc. Services & Supplies			4,867	22,000	22,000	27,000
52-45-52000-572 Chemicals/Fertilizer						
52-45-52000-599 Depreciation	1,094,290	1,227,842	1,392,587			
52-45-52000-600 Bad Debt Expense	39,303	12,283	108,635			
52-45-52000-621 Insurance & Surety Bonds	80,129	44,476	63,406	25,000	25,000	25,000
<b>Total:</b>	<b>2,339,346</b>	<b>2,649,172</b>	<b>3,053,985</b>	<b>1,586,850</b>	<b>1,616,705</b>	<b>1,769,060</b>

**Fund 52- Sewer Utility Detail (continued)**  
**Sub 45- Utility Services**  
**Department 52000**

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-45-52000-700 Capital Outlay				60,000	60,000	400,000
52-45-52000-700 White Hills Sewer						
52-45-52000-721 Building & Building Improvements				10,000	10,000	
52-45-52000-731 Improvements Other Than Building						
52-45-52000-741 Equipment						
52-45-52000-741 Computer Equipment						
52-45-52000-742 Vehicles		(48)				
52-81-52100-730 Facebook Lift Station & Force Main						
52-81-52100- Facebook Sanitary Sewer & Force Main						
52-81-52100- Facebook Winter Storage Ponds						
<b>Total:</b>	<b>-</b>	<b>(48)</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>400,000</b>

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-71-47100-811 Principal S07 & S14 W&S				241,150	241,150	241,150
52-71-47100-811 Principal DEQ				310,000	310,000	310,000
52-71-47100-812 Interest S07 & S14 W&S	303,028	176,489	246,044	261,277	261,277	261,277
52-71-47100-812 Interest DEQ	58,950	52,760	54,000	50,690	50,690	50,690
52-71-47100-813 Bond Refunding Cost	38,205	38,205	38,205			
52-71-47100-813 Bond Issuance Cost			49,362			
52-71-47100-815 Paying Agent Fee	3,164	4,594	2,279			
<b>Total:</b>	<b>403,347</b>	<b>321,410</b>	<b>387,661</b>	<b>863,117</b>	<b>863,117</b>	<b>863,117</b>

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
52-61-48000-907 Due To DEQ Bond Fund						
52-61-48000-911 Due To General Fund (Administration Charge)	398,086	406,392	438,403	488,401	488,401	521,366
52-61-48000-915 Due To Electric Fund						
52-61-48000-915 Due To Fleet Fund	111,613	72,749	165,006	167,349	167,349	227,348
52-61-48000-915 Due To Golf Course Fund	860					
52-61-48000-916 Due To Utility Billing Internal Service Fund	75,406	76,366	75,655	96,188	96,188	105,367
52-61-48000-916 Due To GIS Internal Service Fund	49,936	50,884	47,821	49,478	49,478	53,283
52-61-52000-915 Due To Water Fund	100,000					
<b>Total:</b>	<b>735,901</b>	<b>606,391</b>	<b>726,885</b>	<b>801,415</b>	<b>801,416</b>	<b>907,364</b>

# SOLID WASTE

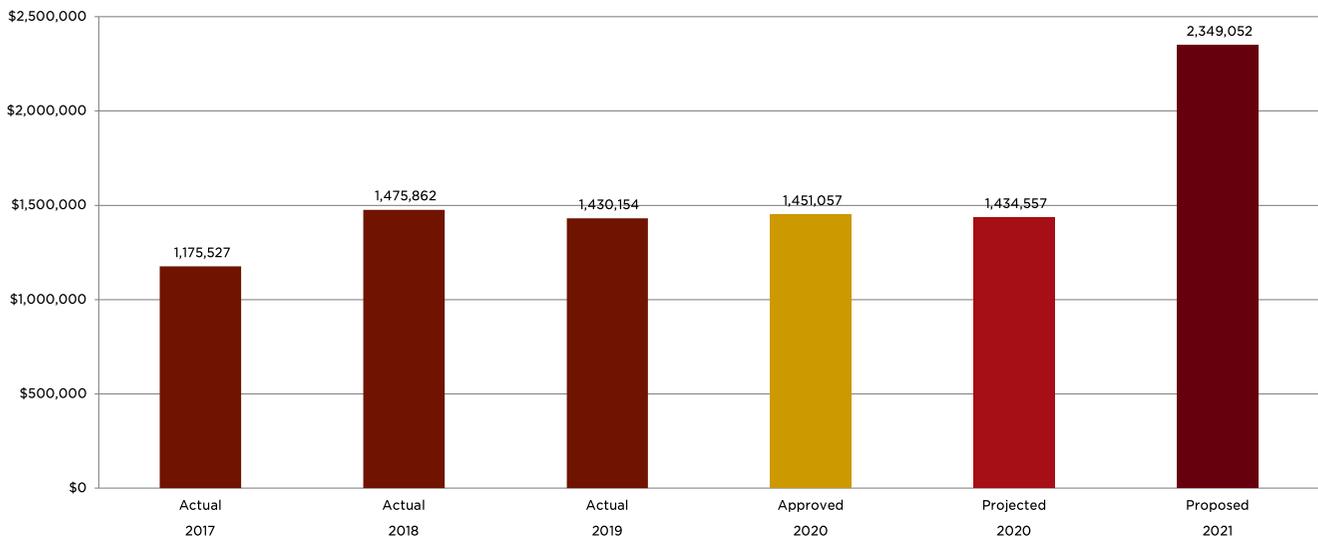
## City Contract with Ace Disposal

The City entered into a contract with ACE Disposal, negotiating a lower monthly cost for the disposal of solid waste for residential and publicly-owned properties. The ACE contract requires the City to be both a billing and collecting agent (a slight administration fee was included as a cost recovery measure). Therefore, there is some marginal billing and collection work performed by the City's Utility Billing division. ACE provides all other services, including recycling, managing customer service issues, and delivering new and additional garbage cans. ACE also provides two recycling bins (one for the NSA and SSA) and a total of six dumpsters located throughout the City for springtime cleanup.



ACE offers cost-effective disposal and recycling services for Eagle Mountain City

## SOLID WASTE EXPENDITURE TRENDS



# SOLID WASTE

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASED by 62%.

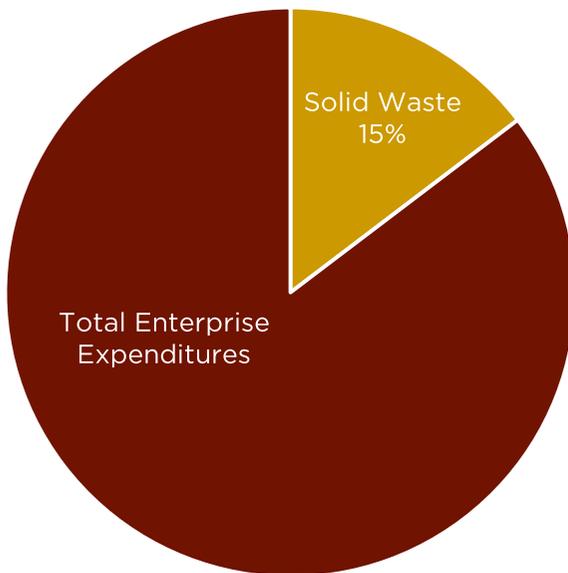
**Personnel Services** - No personnel services expenditure changes were approved for Solid Waste in FY 2021.

**Interfund Transactions** - The increase in interfund transactions expenditures can be attributed to increases in Administrative Charges and Utility Building Services (\$11,995).

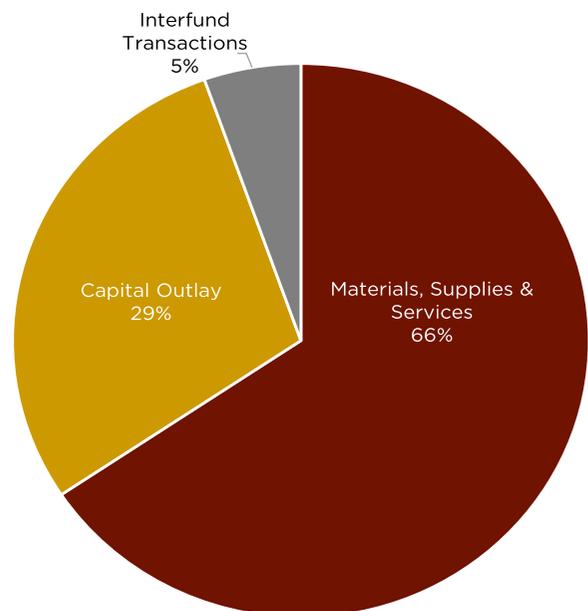
**Materials, Supplies & Services** - The increase in materials, supplies, and services expenditures can be primarily attributed to higher costs for the solid waste disposal contract (\$206,000).

**Capital Outlay** - The increased capital outlay expenditures associated with Solid Waste are related to City investment in a land and green waste chipper (\$680,000).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





**Fund 57- Solid Waste Summary**  
**Sub 45**  
**Department- 57000**

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services		934	1,831	186	-	-	-
Materials, Supplies & Services		1,076,872	1,174,704	1,327,828	1,335,500	1,319,000	1,541,500
Capital Outlay		-	-	-	-	-	680,000
Debt Service		-	-	-	-	-	-
Interfund Transactions		97,721	299,327	102,141	115,557	115,557	127,552
<b>Expenditure Total:</b>		<b>1,175,527</b>	<b>1,475,862</b>	<b>1,430,154</b>	<b>1,451,057</b>	<b>1,434,557</b>	<b>2,349,052</b>

REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-00-35700-0000	Utility Billing- Solid Waste	1,242,875	1,349,005	1,500,386	1,500,000	1,625,000	1,650,000
	Green Waste Revenue						25,000
57-00-35705-0000	Garbage Fuel Surcharge	(25)	(7)	0.3			
57-00-35999-0000	YEC Audit Adjustment & Accrual	10,904	8,903	14057.2			
57-00-36020-0000	Late/Delinquent Fees Penalties & Charges	22,560	22,500	27750	23,500		25,000
	Use of Solid Waste Fund Balance						
<b>Revenue Total:</b>		<b>1,276,313</b>	<b>1,380,401</b>	<b>1,542,193</b>	<b>1,523,500</b>	<b>1,625,000</b>	<b>1,700,000</b>

BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
<b>Excess (Deficiency) of Financing Sources over Financing Uses:</b>		<b>154,851</b>	<b>(123,124)</b>	<b>112,039</b>	<b>72,443</b>	<b>190,443</b>	<b>(649,052)</b>
Fund Balance (Deficit)- Beginning:		407,026	561,877	438,753	550,793	550,793	741,236
Use of Fund Balance Reserve:		-	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>		<b>561,877</b>	<b>438,753</b>	<b>550,793</b>	<b>623,236</b>	<b>741,236</b>	<b>92,184</b>

PERSONNEL SUMMARY (FTE)		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected							
Appointed							
Full-time							
Part-time/Seasonal							
<b>FTE Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Fund 57- Solid Waste Summary**  
**Sub 45**  
**Department- 57000**

Personnel Services		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-45-57000-1111	Salaries - FT						-
57-45-57000-1112	Salaries - PT	523					
57-45-57000-1211	Overtime						
57-45-57000-1300	Employee Benefits	81	198	64.73			-
57-45-57000-1511	FICA	62	46				-
57-45-57000-1512	Medicare	32	41	8.41			-
57-45-57000-1521	Retirement	194	348	93.51			-
57-45-57000-1531	Worker's Compensation						-
57-45-57000-1541	Health Insurance	43	1,079	18.96			-
57-45-57000-1545	Dental Insurance			89			-
57-45-57000-1548	Vision Insurance			14			-
57-45-57000-1561	Long Term Disability			15			-
<b>Total:</b>		<b>934</b>	<b>1,831</b>	<b>186</b>	<b>-</b>	<b>-</b>	<b>-</b>

Materials, Supplies, Services		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-45-57000-2321	Travel & Training						
57-45-57000-2369	Meetings						
57-45-57000-2431	Uniforms & Clothing						
57-45-57000-2513	Equipment, Supplies & Maintenance						
57-45-57000-4121	Attorney Fees						
57-45-57000-4140	Banking Fees	4,473	4,926	5486	5,000	5,000	6,000
57-45-57000-4211	Computer Network & Data Processing						
57-45-57000-4521	Collection Expense				500	500	500
57-45-57000-4541	Utility Bill Printing & Mailing						
57-45-57000-4585	City Cleanup Areas (Waste)	25,461	7,865	160	50,000	3,500	50,000
57-45-57000-4586	City-Wide Cleanup Project(s)	15,366	26,942	11097	50,000	25,000	50,000
	Green Waste Program						50,000
57-45-57000-5640	Solid Waste Disposal Contract	1,016,213	1,114,403	1248567	1,200,000	1,250,000	1,350,000
57-45-57000-6000	Bad Debt Expense	13,518	(779)	29387			
57-45-57000-6810	Dump Passes	1,842	21,347	33131	30,000	35,000	35,000
<b>Total:</b>		<b>1,076,872</b>	<b>1,174,704</b>	<b>1,327,828</b>	<b>1,335,500</b>	<b>1,319,000</b>	<b>1,541,500</b>

Capital Outlay		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-45-57000-7000	Capital Outlay						30,000
	Composting Yard (Land)/Green Waste & Chipper						650,000
57-45-57000-7421	New Vehicle Purchase						
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>680,000</b>

Debt Service		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-71-47100-8111	Principal						
57-71-47100-8121	Interest						
57-71-47100-8151	Paying Agent Fee						
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

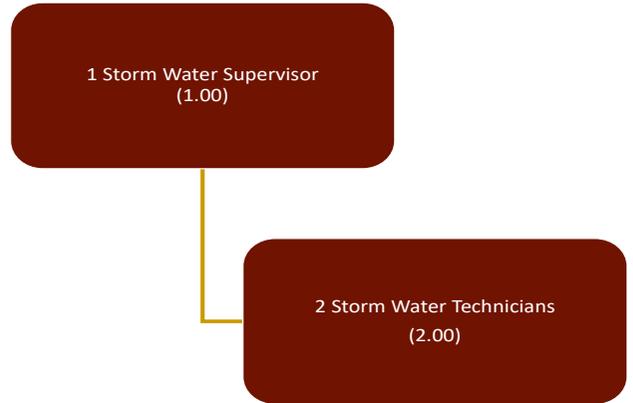
Interfund Transactions		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
57-61-48000-9110	Due To General Fund (Administrative Charge)	58,568	59,675	62,858	65,613	65,613	72,842
57-61-48000-9163	Due To Utility Billing Internal Service	39,153	39,652	39283	49,944	49,944	54,710
57-61-48000-9159	Due To Storm Drain Fund		200,000				
<b>Total:</b>		<b>97,721</b>	<b>299,327</b>	<b>102,141</b>	<b>115,557</b>	<b>115,557</b>	<b>127,552</b>

# STORM WATER

## STORM WATER DESCRIPTION

### Mission

To protect the health, safety, and welfare of Eagle Mountain City, its inhabitants, and downstream entities through the improvement of the City's storm drain system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm drain system.



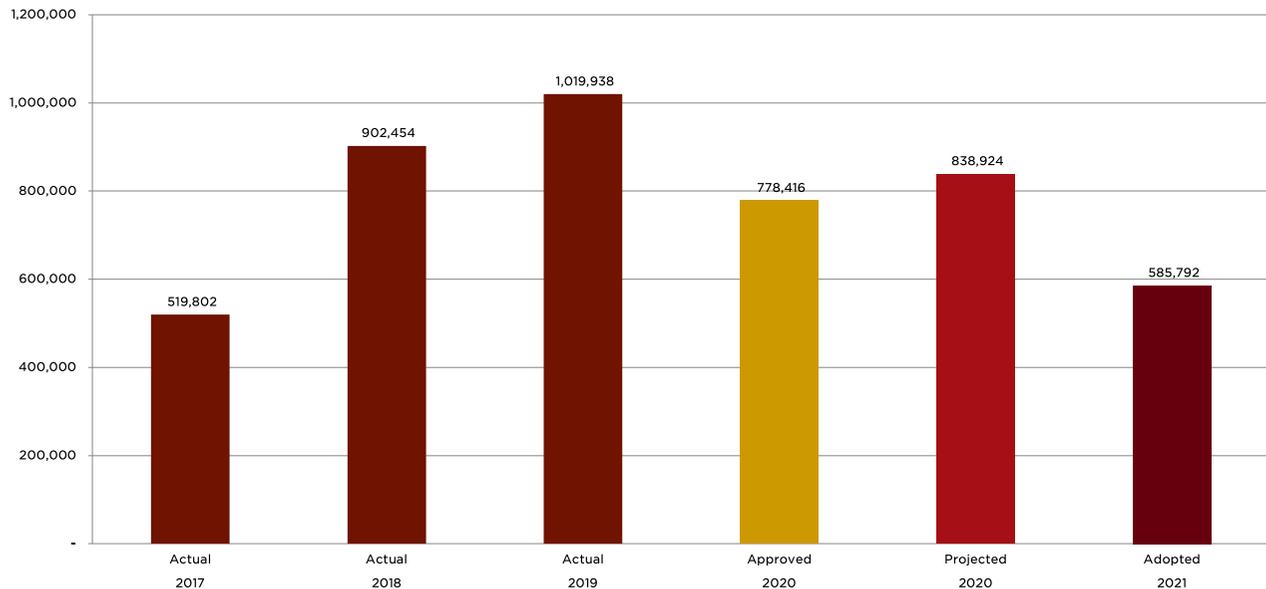
### Department Description

The Storm Drain Department's overall objective is to ensure that the City's public and private properties are protected against flooding. The drain system is designed to drain excess rain and ground water from hills, paved streets, parking lots, sidewalks, and roofs. The City contains a large municipal system that is fed by street gutters on most motorways and other parts of town, which experience heavy rainfall, flooding and regular storms. Runoff into storm drains can be minimized by including low-impact development. The Storm Water Department also responds to emergencies and other urgent situations such as street flooding, open manholes, and illegal dumping. They also ensure high-risk areas are appropriately prepared during heavy storms.

## STORMWATER DEPARTMENT PERSONNEL CHANGES

The department added one storm water technician.

## STORM WATER EXPENDITURE TRENDS





# SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget DECREASED by 25%.

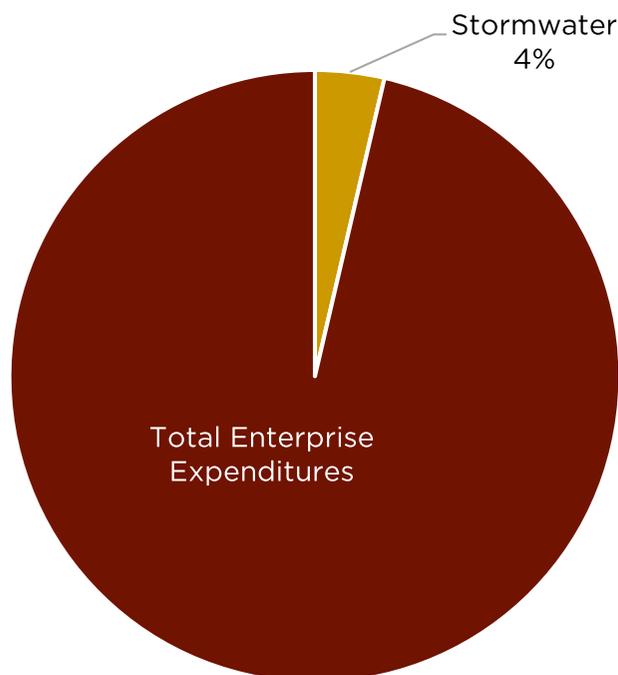
**Personnel Services** - An increase in full-time and part-time salaries, benefits, Medicare, retirement, and insurance increased personnel services expenditures (\$2,992).

**Interfund Transactions** - Interfund transactions increased because of more transfers between the General, Utility Billing and GIS funds (\$8,683).

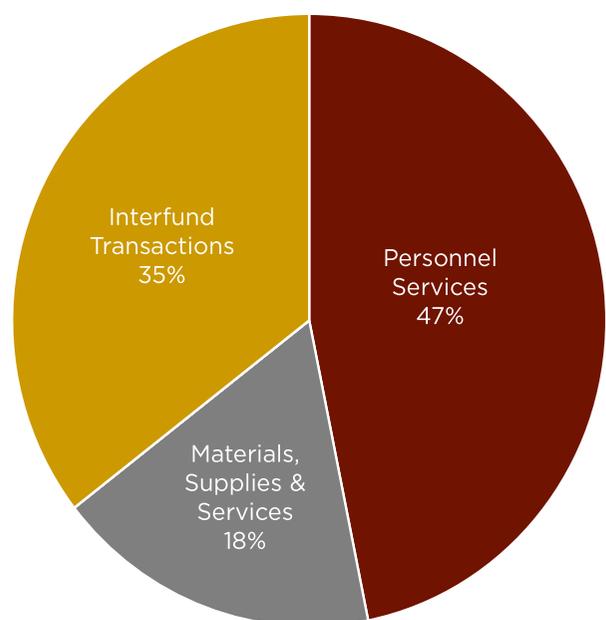
**Materials, Supplies & Services** - Dues, subscriptions and memberships resulted in an expenditure increase (\$1,000).

**Capital Outlay** - Capital outlay approved expenditures decreased because the FY 2020 Pony Express improvements were completed (\$205,300).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



Storm Water

# STORM WATER

Fund 59- Storm Water Utility Summary  
 Sub 45  
 Department 59000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	240,793	320,101	328,575	271,274	339,468	274,266
Materials, Supplies & Services	87,939	429,226	469,092	102,625	94,309	103,625
Capital Outlay	55,594	-	438	205,300	209,063	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	135,477	153,127	221,833	199,217	196,084	207,900
<b>Expenditure Total:</b>	<b>519,802</b>	<b>902,454</b>	<b>1,019,938</b>	<b>778,416</b>	<b>838,924</b>	<b>585,792</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-00-35900-0000 Utility Billing - Storm Drain	370,671	496,331	566,431	585,000	609,147	650,000
59-00-35920-0000 Damage to Services - Storm Drain			923			
59-00-35999-0000 YEC Audit Adjustments & Accrual	2,372	12,692	7,167			
59-00-36020-0000 Late/Delinquent Fees Penalties & Charges	7,520	7,500	9,250	8,000	8,000	8,000
59-00-38117-0000 Due From Storm Water Impact Fee Fund				200,000	200,000	
59-00-38157-0000 Due From Solid Waste Fund		200,000				
59-00-39710-0000 Contributions From Developers		1,838,034	1,230,861			
59-00-39730-0000 Contributions - General		10,220,601				
Use of Storm Water Fund Balance						
<b>Revenue Total:</b>	<b>380,562</b>	<b>12,775,158</b>	<b>1,814,632</b>	<b>793,000</b>	<b>817,147</b>	<b>658,000</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	(104,791)	173,580	(34,480)	14,584	(21,777)	72,208
Use of Fund Balance Reserve:	93,793	(10,998)	162,582	128,102	128,102	106,326
Fund Balance (Deficit)- Ending:	(10,998)	162,582	128,102	142,686	106,326	178,534

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time	3.63	3.58	3.58	3.58	3.58	3.58
Part-time/Seasonal						
<b>FTE Total:</b>	<b>3.63</b>	<b>3.58</b>	<b>3.58</b>	<b>3.58</b>	<b>3.58</b>	<b>3.58</b>



**Fund 59- Storm Water Utility Summary (continued)**

**Sub 45**

**Department 59000**

<i>Personnel Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-45-59000-1111 Salaries - FT	140,078	165,691	198,788	156,456	194,761	158,817
59-45-59000-1112 Salaries - PT	3,571	3,852	4,428	-	18,093	-
59-45-59000-1211 Overtime	10,539	8,483	8,106	5,000	-	5,000
59-45-59000-1300 Employee Benefits	13,757	15,510	19,104	9,700	18,837	9,847
59-45-59000-1311 Bonus	-	-	-	-	-	-
59-45-59000-1321 Clothing Allowance	800	800	-	1,300	1,300	1,300
59-45-59000-1511 FICA	221	241	2,867	-	1,143	-
59-45-59000-1512 Medicare	2,177	2,510	2,998	2,269	3,175	2,303
59-45-59000-1521 Retirement	25,153	74,305	35,043	28,898	34,441	29,334
59-45-59000-1531 Worker's Compensation	3,835	1,219	1,307	1,000	1,062	1,000
59-45-59000-1541 Health Insurance	36,550	42,858	50,960	60,593	60,593	60,593
59-45-59000-1545 Dental Insurance	3,021	3,351	3,701	4,304	4,304	4,304
59-45-59000-1548 Vision Insurance	470	526	568	763	769	763
59-45-59000-1561 Long Term Disability	620	755	705	992	992	1,007
<b>Total:</b>	<b>240,793</b>	<b>320,101</b>	<b>328,575</b>	<b>271,274</b>	<b>339,468</b>	<b>274,266</b>

<i>Materials, Supplies, Services</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-45-59000-2121 Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)	4,416	4,416	4,846	5,000	8,307	6,000
59-45-59000-2321 Travel & Training	880	1,072	1,044	2,375	2,375	2,375
59-45-59000-2369 Meetings	-	-	-	50	50	50
59-45-59000-2431 Uniforms & Clothing	-	-	-	22,500	22,500	22,500
59-45-59000-2513 Equipment Supplies & Maintenance	11,262	14,574	15,956	30,000	18,399	30,000
59-45-59000-2514 Stormdrain Maint.	22,627	13,186	14,853	2,500	2,500	2,500
59-45-59000-2520 Public Education & Outreach	-	-	328	-	-	-
59-45-59000-2610 Building & Grounds Maintenance	-	-	-	3,000	2,000	3,000
59-45-59000-3111 Utilities	98	1,982	1,902	1,000	1,000	1,000
59-45-59000-4121 Attorney Fees	54	-	144	3,700	3,700	3,700
59-45-59000-4140 Banking Fees	3,131	3,448	3,840	-	-	-
59-45-59000-4211 Computer Network & Data Processing	-	-	-	-	-	-
59-45-59000-4391 Blue Staking	-	-	-	-	-	-
59-45-59000-4521 Collection Fees	-	-	-	5,000	5,972	5,000
59-45-59000-4531 Professional & Technical Services	-	500	992	-	-	-
59-45-59000-4541 Utility Bill Printing & Mailing	-	-	-	17,500	17,500	17,500
59-45-59000-4811 Equipment Rental/Lease	11,072	16,389	11,470	-	-	-
59-45-59000-5002 Misc. Services & Technical Services	-	261	-	5,000	5,000	5,000
59-45-59000-4394 Collar Maintenance	-	2,295	5,000	-	5	-
59-45-59000-5731 Street Sweeping	19,733	13,898	1,720	-	-	-
59-45-59000-5999 Depreciation	-	350,490	391,820	-	-	-
59-45-59000-6000 Bad Debt Expense	3,219	361	6,120	5,000	5,000	5,000
59-45-59000-6211 Insurance & Surety Bonds	11,447	6,354	9,058	-	-	-
<b>Total:</b>	<b>87,939</b>	<b>429,226</b>	<b>469,092</b>	<b>102,625</b>	<b>94,309</b>	<b>103,625</b>

**Fund 59- Storm Water Utility Summary**

**Department 59000**

<i>Capital Outlay</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-45-59000-7000 Capital Purchases	-	-	-	-	-	-
59-45-59000-7111 Land and Rights of Way	-	-	-	-	-	-
59-45-59000-7410 Equipment	55,594	-	438	5,300	9,063	-
59-81-59100-7001 Pony Express Improvements	-	-	-	200,000	200,000	-
<b>Total:</b>	<b>55,594</b>	<b>-</b>	<b>438</b>	<b>205,300</b>	<b>209,063</b>	<b>-</b>

<i>Debt Service</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-71-47100-8121 Interest	-	-	-	-	-	-
59-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<i>Interfund Transactions</i>	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
59-61-48000-9110 Due To General Fund (Administrative Charge)	59,335	60,853	66,370	71,167	71,167	76,069
59-61-48000-9154 Due To Fleet Fund	36,197	52,291	117,001	84,171	84,171	84,171
59-61-48000-9158 Due To Golf Course Fund	602	-	-	-	-	-
59-61-48000-9163 Due To Utility Billing Internal Service Fund	17,194	17,413	17,251	21,933	18,800	24,026
59-61-48000-9164 Due To GIS Internal Service Fund	22,149	22,570	21,211	21,946	21,946	23,634
<b>Total:</b>	<b>135,477</b>	<b>153,127</b>	<b>221,833</b>	<b>199,217</b>	<b>196,084</b>	<b>207,900</b>

Storm Water

# WATER

## Mission

To provide residents with a safe and reliable supply of drinking water.

## Quality Drinking Water

The Water Utility Division ensures the quality and safety of the City's drinking water by performing daily chlorination sampling, daily well inspections, weekly bacteria sampling, and other sampling required by the state. Eagle Mountain City tests five samples of water per week, totaling 20 samples a month, with the option to choose from 30 different locations. Another top priority for Water Services is the operation, maintenance, and repair of the City's water distribution system.



The Water Department repairs a ruptured pipe.

## Treating Groundwater

The Water Division is also primarily responsible for the treatment of the City's groundwater sources to a level that meets or exceeds state and federal regulations. This is accomplished by utilizing sophisticated equipment, innovative treatment technologies, and State-certified waterworks operators. The City utilizes a state of the art Supervisory Control and Data Acquisition (SCADA) program. This system ensures security and stability within both the computerized system and electrical components which help support the Water System services. The SCADA program operates the computerized automation system, which controls the water, power, and sewer systems of the City. The SCADA system is essentially a collection of devices that allow the operators to be more efficient by controlling and monitoring equipment remotely.

## Water Infrastructure Maintenance

The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and residential sites to ensure backflow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary. Personnel perform on-site inspections and update information on residential/commercial customers for required cross-connection device certification to keep the water safe for the public. This ensures safe and potable drinking water to the customers. It also maintains compliance with state regulations and the cross-connection policies defined by City ordinance.

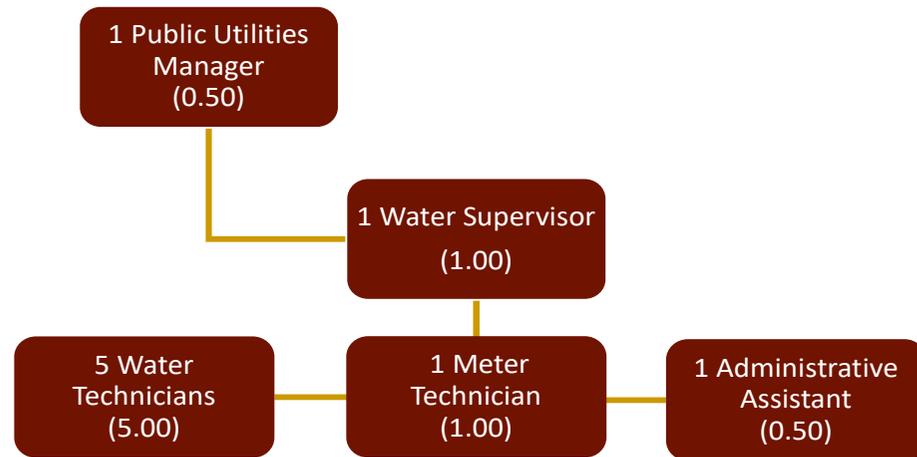
## Water Supply

The Water Division monitors and operates the water distribution system to ensure storage tank levels are adequate for peak water demand and fire protection needs. Distribution pumps are operated and maintained to provide adequate water supply and pressure.



## WATER DEPARTMENT ORGANIZATION

\*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-

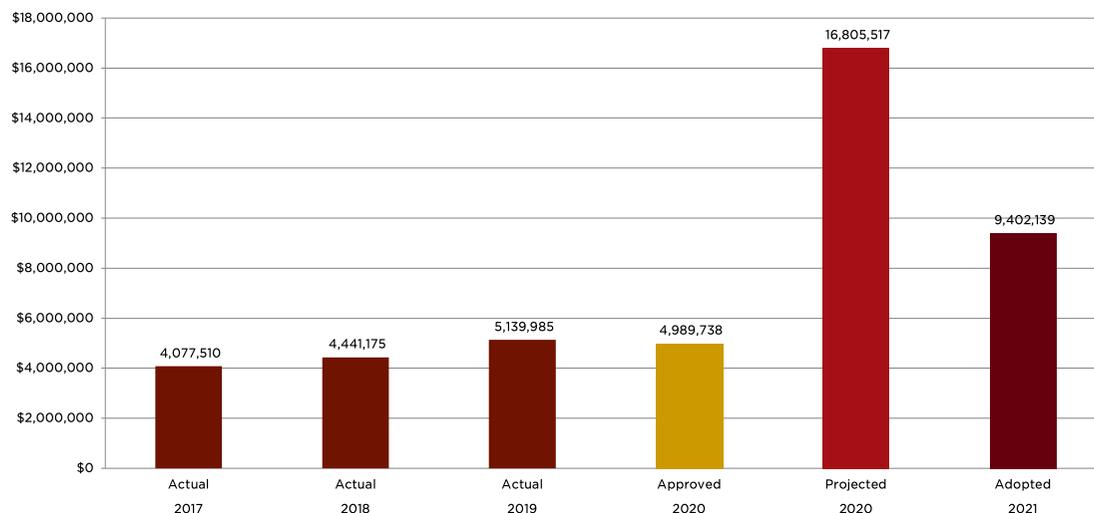


Water

## WATER DEPARTMENT PERSONNEL CHANGES

The department added one water technician.

## WATER DEPARTMENT EXPENDITURE TRENDS



\*Totals do not include debt service payments. Debt service is reported in the "Debt" section of the budget.

# WATER

## SUMMARY OF BUDGET CHANGES FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

The total budget INCREASED by 88%.

Water

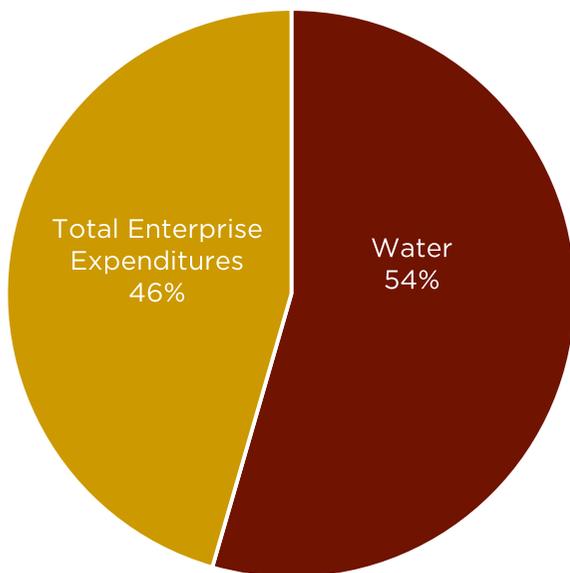
**Personnel Services** - The personnel service expenditures increased due to the hiring of an extra part-time and full-time worker (\$35,265).

**Interfund Transactions** - The increase in interfund transactions expenditures can be attributed to General, Utility Billing, and GIS Fund transfers (\$51,901).

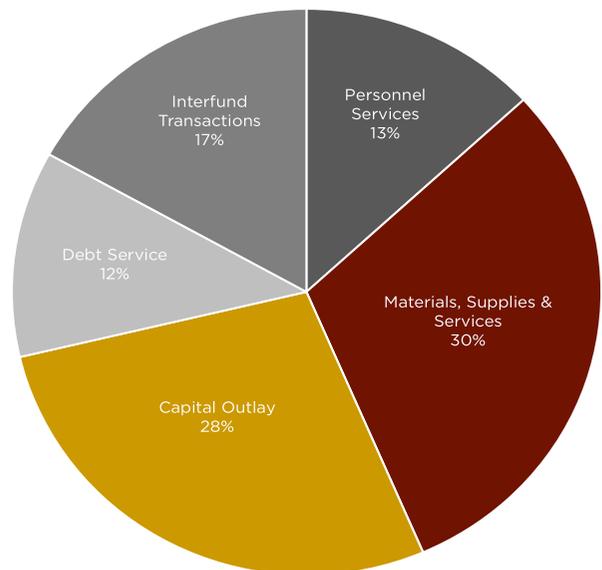
**Materials, Supplies & Services** - The increase in materials, supplies, and services expenditures is attributed to water studies, higher maintenance costs, and new equipment (\$411,935).

**Capital Outlay** - The increase in capital outlay expenditures is associated with the growing costs of development (\$3,913,300).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 51- Water Utility Summary  
 Sub 45- Utility Services  
 Department 51000

Water

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	424,998	445,130	469,273	656,396	596,251	691,661
Materials, Supplies & Services	2,692,569	3,072,149	3,227,303	1,515,425	1,624,213	1,927,360
Capital Outlay	-	-	790	1,386,700	13,067,976	5,300,000
Debt Service	303,455	331,675	258,979	587,155	673,014	587,155
Interfund Transactions	656,488	592,221	1,183,641	844,062	844,062	895,963
<b>Expenditure Total:</b>	<b>4,077,510</b>	<b>4,441,175</b>	<b>5,139,985</b>	<b>4,989,738</b>	<b>16,805,517</b>	<b>9,402,139</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
51-00-33550-0000 CWP Water Shares Sold	519,452	3,777,277	4,269,483	500,000	6,852,680	500,000
51-00-34890-0000 Reimbursement Miscellaneous	-	-	-	-	-	-
51-00-35100-0000 BB Deferred Revenue - Water	-	-	-	-	-	-
51-00-35110-0000 Utility Billing- Water	3,184,896	3,528,186	3,966,794	4,250,000	4,686,924	5,000,000
51-00-35120-0000 Damage to Service	-	1,361	4,138	-	3,406	-
51-00-35130-0000 Hydrant Meter Revenue	24,150	77,618	88,924	50,000	51,839	50,000
51-00-35160-0000 Meter Fee- Water	95,220	154,500	136,000	100,000	206,777	100,000
51-00-35170-0000 Connection Fees	352,350	338,850	356,000	345,000	509,143	350,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	88,832	11,071	76,219	-	-	-
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges	57,151	57,000	70,300	57,000	57,000	70,000
51-00-37010-0000 Interest Earnings	859	1,388	2,584	2,300	2,268	2,300
51-00-37020-0000 Gain on Sale of Vehicles	-	-	-	37,000	37,000	-
51-00-37090-0000 Other Miscellaneous	1,513	1	832,622	-	2,794	-
51-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
51-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
51-00-38112-0000 Due From Sewer Fund	100,000	-	-	-	-	-
51-00-38158-0000 Due From Golf Course Fund	464,157	-	-	-	-	-
51-00-39111-0000 Bond Proceeds	-	-	-	-	-	-
51-00-39710-0000 Contributions- From Developer	2,497,783	2,759,430	5,353,840	-	4,385,334	2,300,000
51-00-38111-0000 Due From Water Impact Fee Fund	2,365,934	1,121,663	1,465,300	837,000	837,000	5,000,000
51-00-38111-0000 Use of Water Fund Balance Reserve	-	-	-	-	-	3,000,000
<b>Revenue Total:</b>	<b>9,752,297</b>	<b>11,828,343</b>	<b>16,622,205</b>	<b>6,178,300</b>	<b>17,632,166</b>	<b>16,372,300</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	2,690,140	8,986,299	4,283,811	1,188,562	826,649	6,970,161
Reserved for Current CWP Share Liability:	1,819,453	4,509,593	13,495,892	17,779,703	17,779,703	18,606,353
Use of Fund Balance Reserve:	-	-	-	-	-	(18,500,000)
<b>Fund Balance (Deficit)- Ending:</b>	<b>4,509,593</b>	<b>13,495,892</b>	<b>17,779,703</b>	<b>18,968,265</b>	<b>18,606,353</b>	<b>4,076,514</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	5.93	6.84	7.84	7.84	7.84	-
Part-time/Seasonal	-	0.63	1.25	1.25	1.25	-
<b>FTE Total:</b>	<b>5.93</b>	<b>7.47</b>	<b>9.09</b>	<b>9.09</b>	<b>9.09</b>	<b>-</b>

# WATER

**Fund 51- Water Utility Detail**  
**Sub 45- Utility Services**  
**Department 51000**

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Proposed
51-45-51000-1111 Salaries - FT	237,948	255,721	286,997.54	356,947	334,952	388,523
51-45-51000-1112 Salaries - PT	7,837	25,619	11,873.00	32,136	8,823	18,200
51-45-51000-1122 Vacation Pay						
51-45-51000-1211 Overtime	18,587	15,234	12,733.67	20,000		20,000
51-45-51000-1242 Car Allowance						
51-45-51000-1300 Employee Benefits	19,857	22,393	28,639.92	22,131	27,850	18,024
51-45-51000-1311 Bonus						
51-45-51000-1321 Clothing Allowance	2,500	2,900		2,850	2,850	2,850
51-45-51000-1511 FICA	498	401	3,831.05	1,992	1,992	7,193
51-45-51000-1512 Medicare	3,743	4,145	4,378.31	5,642	5,086	5,897
51-45-51000-1521 Retirement	47,811	35,872	43,809.75	65,928	65,928	70,079
51-45-51000-1531 Worker's Compensation (State Insurance Fund)	8,778	3,252	3,454.04	3,000	3,000	3,000
51-45-51000-1541 Health Insurance	70,006	70,900	65,899.38	132,694	132,694	143,865
51-45-51000-1545 Dental Insurance	5,559	6,582	5,923.42	9,425	9,425	10,218
51-45-51000-1548 Vision Insurance	886	857	730.76	1,671	1,671	1,812
51-45-51000-1561 Long Term Disability	988	1,253	1,001.89	1,980	1,980	2,000
<b>Total:</b>	<b>424,998</b>	<b>445,130</b>	<b>469,273</b>	<b>656,396</b>	<b>596,251</b>	<b>691,662</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships (RWAU, APWA)	2,558	2,349	1,894	2,025	1,342	2,750
51-45-51000-2211 Public Notices						
51-45-51000-2321 Travel & Training	4,791	2,905	8,793	11,000	7,039	14,260
51-45-51000-2369 Meetings (Education)	58	76	55	300	300	300
51-45-51000-2411 Office Expenses & Supplies						
51-45-51000-2431 Uniforms & Clothing						
51-45-51000-2513 Equipment Supplies & Maintenance	159,694	357,875	148,600	191,000	274,294	220,000
51-45-51000-2515 SCADA Maintenance and Upgrades	5,000	5,748	25,807	28,000	28,000	28,000
51-45-51000-2521 Vehicle Fuel & Maintenance						
51-45-51000-2610 Buildings & Grounds Maintenance	600		770	2,500	2,500	2,500
51-45-51000-3111 Utilities	555,009	530,655	560,226	650,000	515,715	650,000
51-45-51000-4121 Attorney Fees	33,896	23,873	15,181	25,000	25,000	25,000
51-45-51000-4140 Banking Fees	27,285		30,047	34,000	34,000	34,000
51-45-51000-4211 Computer Network & Data Process						
51-45-51000-4271 Iron Support	6,707	4,199	1,508		15,045	
51-45-51000-4320 Engineering Services						200,000
51-45-51000-4391 Blue Staking	2,959	4,796	4,824	4,200	7,332	7,800
51-45-51000-4392 Valve Maintenance				30,000	30,000	30,000
51-45-51000-4394 Collar Maintenance		2,745	16,000	10,000	10,000	20,000
51-45-51000-4393 Lab Work	13,625	9,090	27,073	20,000	28,896	20,000
51-45-51000-4521 Collection Fees						
51-45-51000-4531 Professional/Technical Services	6,093	21,071	11,327	25,000	151,946	125,000
51-45-51000-4541 Utility Bill Printing & Mailing						
51-45-51000-4550 Capital Facility Impact Study and Economic Analysis						
51-45-51000-4811 Equipment Rental/Lease	16,736	15,400	5,500	7,000	9,643	7,750
51-45-51000-5002 Misc. Services & Supplies	450		15,000			
51-45-51000-5311 Meters-Water (New)	140,017	239,784	202,441	240,400	241,105	300,000
51-45-51000-5312 Meters-Water (Replacement)	69,339	79,918	176,936	200,000	200,000	200,000
51-45-51000-5721 Chemicals/Fertilizers	4,602	11,311	6,571	10,000	17,058	15,000
51-45-51000-5760 Other Special Departmental Supplies						
51-45-51000-5999 Depreciation	1,532,550	1,690,388	1,830,601			
51-45-51000-6000 Bad Debt Expense	30,471	(4,554)	71,331			
51-45-51000-6211 Insurance & Surety Bonds	80,129	44,476	63,406	25,000	25,000	25,000
<b>Total:</b>	<b>2,692,569</b>	<b>3,072,149</b>	<b>3,227,303</b>	<b>1,515,425</b>	<b>1,624,213</b>	<b>1,927,360</b>

**Fund 51- Water Utility Detail (continued)**  
**Sub 45- Utility Services**  
**Department 51000**

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Proposed
51-45-51000-7000 Capital Outlay						
51-45-51000-7211 Building & Building Improvements				75,000	425,000	
51-45-51000-7311 South Well Improvements Upgrades					75,000	
51-45-51000-7313 CWP Improvements						
51-45-51000-7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)				65,000		
51-45-51000-7410 Equipment			790		65,000	
51-45-51000-7412 Computer Equipment						
51-45-51000-7691 Water Rights						
51-80-51100-7100 USP - Water Preparedness Measures (Well Generators)						
51-81-51000-7010 Water System Improvements Design						
51-81-51100-7314 CWP Shares				425,000		3,000,000
51-81-51100-7315 EMP Settlement					5,299,586	
51-81-51100-7316 2.5 MG VV Water Tank Project						
51-81-51100-7317 Unity Pass Parallel Lines						
51-81-51100-7319 Silverlake PRV					1,996,356	
51-81-51100-7320 Facebook Reimbursable City Center Well					20,571	
51-81-51100-7321 Facebook Reimbursable 3.5 MG Tank					331,616	
51-81-51100-7322 Facebook Reimbursable Redundant Water Line					1,414,509	
51-81-51100-7323 Facebook Reimbursable Reuse Storage & Pump					340,408	
51-81-51100- Facebook Reimbursable Pumps to CWP Booster					2,278,229	
51-81-51100- Facebook Reimbursable Waterline & Road (Tiffany to WW)						2,300,000
51-81-51100- SR 73 Water Lines				821,700		
51-81-51100-7324 Aviator Ave Water Lines					821,700	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>790</b>	<b>1,386,700</b>	<b>13,067,976</b>	<b>5,300,000</b>

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
51-71-47100-8111 Principal S07 & S14 W&S				213,850	335,400	213,850
51-71-47100-8112 Principal S13 W&S				107,000	107,000	107,000
51-71-47100-8121 Interest S07 & S14 W&S	225,572	221,507	177,387	231,699	184,212	231,699
51-71-47100-8122 Interest - S13 W&S	38,425	36,653	34,607	34,606	34,606	34,606
51-71-47100-8131 Bond Refunding Cost	28,822	28,822	28,822			
51-71-47100-8132 Bond Issuance Cost						
51-71-47100-8151 Paying Agent Fee	10,637	7,456	7,471		7,450	
Principal Paid on Capital Debt					4,346	
51-71-47100-8161 White Hills Loan Reimbursement			10,692			
<b>Total:</b>	<b>303,455</b>	<b>331,675</b>	<b>258,979</b>	<b>587,155</b>	<b>673,014</b>	<b>587,155</b>

Fund 58- Golf Course Summary  
Sub 40  
Department 58000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	-	53,611	-	-	-	-
<b>Expenditure Total:</b>	-	53,611	-	-	-	-

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-00-35710-0000 Cell Tower Revenue						
58-00-37010-0000 Interest Earnings						
58-00-37090-0000 Miscellaneous Revenue		3,064				
58-00-39710-0000 Contributions from Developer						
Use of Golf Fund Balance Reserve						
<b>Revenue Total:</b>	-	3,064	-	-	-	-

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	-	(50,547)	-	-	-	-
Use of Fund Balance Reserve:	53,611	53,611	3,064	3,064	3,064	3,064
<b>Fund Balance (Deficit)- Ending:</b>	53,611	3,064	3,064	3,064	3,064	3,064

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	-	-	-	-	-	-

Fund 58- Golf Course Summary  
Sub 40  
Department 58000

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-40-58000-1111 Salaries						
58-40-58000-1211 Overtime						
58-40-58000-1300 Employee Benefits						
58-40-58000-1311 Bonus						
58-40-58000-1511 FICA						
58-40-58000-1512 Medicare						
58-40-58000-1521 Retirement						
58-40-58000-1531 Worker's Compensation						
58-40-58000-1541 Health Insurance						
58-40-58000-1545 Dental Insurance						
58-40-58000-1548 Vision Insurance						
58-40-58000-1561 Long Term Disability						
<b>Total:</b>	-	-	-	-	-	-

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-40-58000-2121 Dues, Subscriptions, Memberships						
58-40-58000-2321 Travel & Training						
58-40-58000-2411 Office Expenses & Supplies						
58-40-58000-2431 Uniforms & Clothing						
58-40-58000-2513 Equipment Supplies & Maintenance						
58-40-58000-4520 Contract Services						
58-40-58000-4531 Professional & Technical Services						
58-40-58000-5002 Misc. Services and Technical Services						
58-40-58000-5999 Depreciation						
<b>Total:</b>	-	-	-	-	-	-

Fund 58- Golf Course Summary  
Department 58000

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-40-58000-7611 Golf Course Pumps and Wells						
<b>Total:</b>	-	-	-	-	-	-

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-71-47100-8121 Interest						
58-71-47100-8151 Paying Agent Fee						
<b>Total:</b>	-	-	-	-	-	-

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
58-40-58000-9210 Due To General Fund		53,611				
58-61-48000-9151 Due To Water Fund						
58-61-48000-9154 Due To Fleet Fund						
<b>Total:</b>	-	53,611	-	-	-	-





# VIII. INTERNAL SERVICE FUNDS

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# INTERNAL SERVICE FUND

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## INTERNAL SERVICE

To promote efficiency, the City centralized revenues and expenditures relating to services that span across several different city departments and funds. Accounting for a centralized service within a governmental agency is done through an Internal Service fund; however, the use of Internal Service funds is not required by Generally Accepted Accounting Principles (GAAP). An Internal Service fund receives revenue (reimbursement) to pay for expenses through the transferring in of monies from other city funds. Eagle Mountain City has three Internal Service Funds: Fleet, GIS, and Utility Billing.

## MOTOR VEHICLE FLEET FUND OVERVIEW

The City's motor vehicle fleet is an important element in providing services to city residents. At approximately 50 square miles, Eagle Mountain City is currently the 4th largest city in the state by land mass. Employees rely on city vehicles to perform their duties throughout the City. Due to the City's size, significant costs are associated with preventative maintenance, operating expenses, and replacement of vehicles.

In addition to the operational management of the city's vehicles, the Motor Vehicle Fleet Fund also serves as a savings account for the acquisition of new motor vehicles. The City has implemented a new replacement schedule for all city vehicles. The intent of the new schedule is to increase the amount of savings available to purchase new vehicles. Previously, the City did not save as much and simply budgeted fleet expenses on an as needed basis from year-to-year. With the new schedule, the City will have money prepared to replace city vehicles when their estimated useful life is complete. The new schedule benefits the City in that funds will be prepared to replace vehicles; this plan resulted in an increase in transfers to the fleet fund for all contributing departments.

# FLEET FUND

**Mission**

The primary purpose of this fund is to manage the acquisition, maintenance, and replacement of motor vehicles and power equipment.

**Description**

The Fleet supervisor (under the direction of the Operations Director) manages all fuel purchases, service contracts, and purchase orders for the city fleet. The combined level of purchasing volumes enables the City to be more economical. The overall objective is to provide all city departments with safe operating vehicles and equipment through efficient maintenance and acquisition operations.



The Fleet Fund provides municipal departments with safe and efficient vehicles

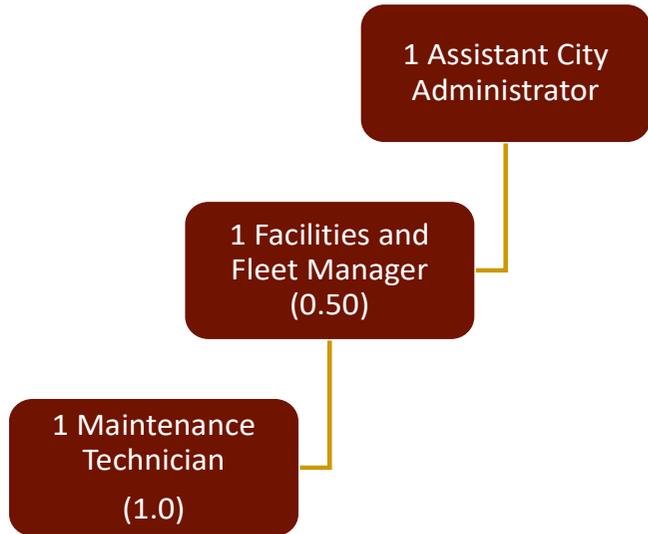
## ADOPTED VEHICLE SALES FOR FY 2020-2021

<b>Replacement Vehicles</b>	
Replacement Vehicle #82	\$ 37,000.00
Replacement Vehicle #85	\$ 22,000.00
Replacement Vehicle #87	\$ 37,000.00
Replacement Vehicle #88	\$ 37,000.00
Replacement Vehicle #89	\$ 40,000.00
<b>Building</b>	
1/2 Ton New Addition	\$ 37,000.00
<b>Facilities</b>	
1/2 Ton New Addition	\$ 37,000.00
<b>Parks</b>	
3/4 Ton New Addition	\$ 40,000.00
3/4 Ton New Addition	\$ 40,000.00
3/4 Ton New Addition	\$ 42,000.00
<b>Engineering</b>	
1/2 Ton New Addition	\$ 37,000.00
<b>Sewer</b>	
1 Ton New Addition	\$ 60,000.00
<b>Other</b>	
Additional 10-Wheel Dump	\$ 225,168.00
<b>Total:</b>	<b>\$ 691,168.00</b>

# FLEET FUND

## FLEET DEPARTMENT ORGANIZATION

\* The number before the job position indicates how many people fill the position. The number in (parentheses) indicates the full-time equivalents.

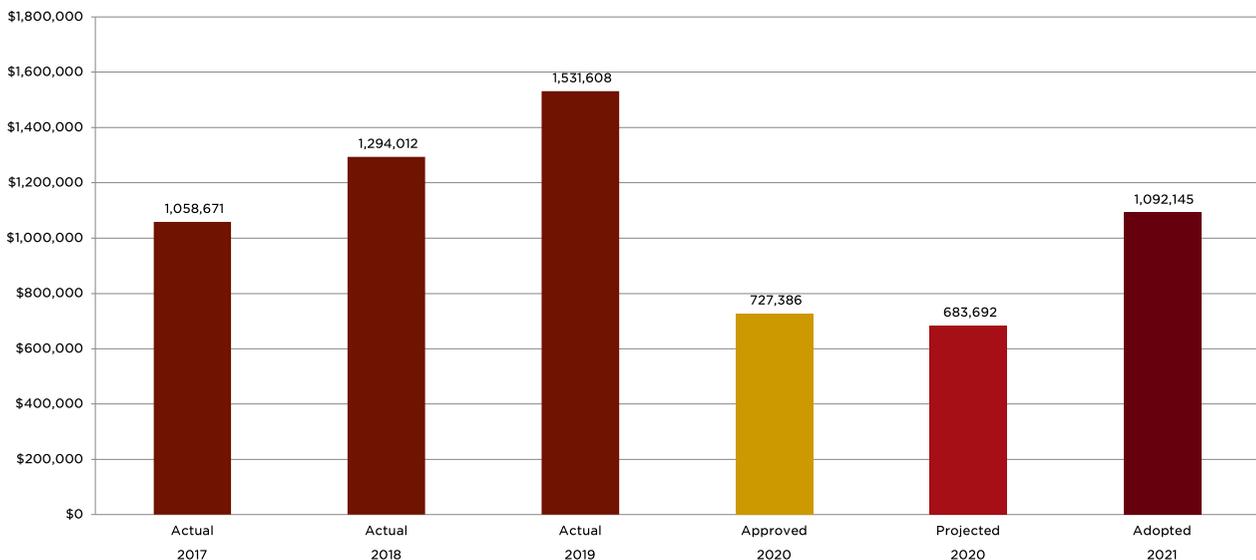


Fleet

## FLEET DEPARTMENT PERSONNEL CHANGES

The fleet department added one full-time Maintenance Technician.

## FLEET DEPARTMENT EXPENDITURE TRENDS





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# SUMMARY OF BUDGET CHANGES

## FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

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The total budget Increased by 50%.

**Personnel Services** - Less money spent on salaries and insurance resulted in a decrease due to personnel expenditures (\$14,410)

**Interfund Transactions** - There are no interfund transaction expenditures for this department.

**Materials, Supplies & Services** - GPS Tracking investments led to an increase in materials, supplies, and services expenditures (\$1,000).

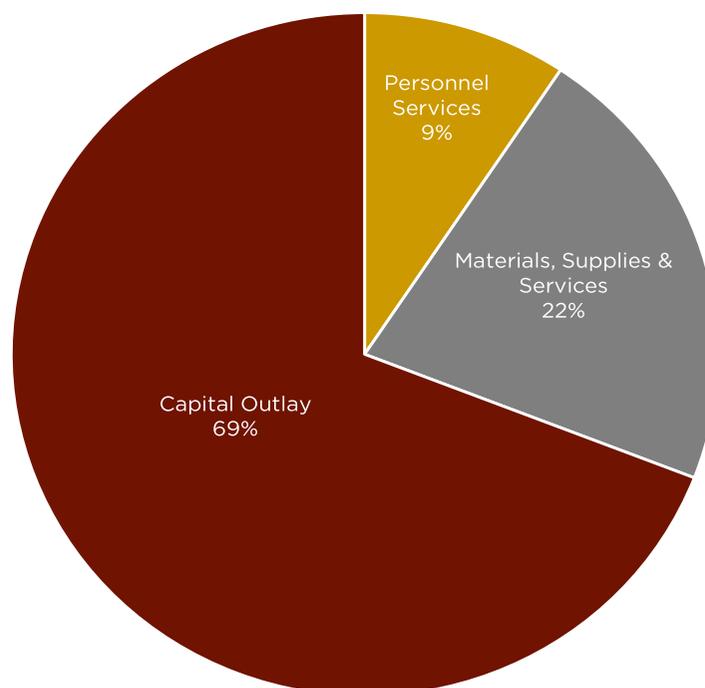
**Capital Outlay** - An increase in the amount of vehicles intended for purchase resulted in an increase of approved capital outlay expenditures. (\$378,168).

Fleet

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## DEPARTMENT EXPENDITURES BY CATEGORY

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# FLEET FUND

Fund 54- Fleet Summary  
Sub 45  
Department- 54000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	-	22,086	72,294	116,628	56,661	102,219
Materials, Supplies & Services	519,950	512,071	453,090	234,000	250,272	235,000
Capital Outlay	535,296	758,534	1,006,224	376,758	376,758	754,926
Debt Service	3,425	1,321	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>1,058,671</b>	<b>1,294,012</b>	<b>1,531,608</b>	<b>727,386</b>	<b>683,692</b>	<b>1,092,145</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
54-00-37010-0000 Interest Earnings	-	-	-	-	-	-
54-00-37020-0000 Sale of Vehicles	49,116	36,855	39,654	-	-	-
54-00-37142-0000 Insurance Reimbursements	570	17,864	-	-	-	-
54-00-38110-0000 Due From General Fund	288,668	317,070	689,498	569,718	569,718	733,541
54-00-38151-0000 Due From Water Fund	100,209	53,859	616,686	202,040	202,040	202,040
54-00-38152-0000 Due From Sewer Fund	111,613	72,749	165,006	167,349	167,349	227,348
54-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
54-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
54-00-38159-0000 Due From Storm Drain Fund	36,197	52,291	117,001	84,171	84,171	84,171
54-00-39730-0000 General Contributions	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>586,373</b>	<b>550,688</b>	<b>1,627,845</b>	<b>1,023,278</b>	<b>1,023,278</b>	<b>1,247,100</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(169,861)	(27,429)	903,634	295,892	339,586	154,955
Fund Balance (Deficit)- Beginning:	417,528	247,667	220,238	1,123,872	1,123,872	1,463,458
<b>Fund Balance (Deficit)- Ending:</b>	<b>247,667</b>	<b>220,238</b>	<b>1,123,872</b>	<b>1,419,764</b>	<b>1,463,458</b>	<b>1,618,414</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	0.50	0.50	0.50	0.50	1.25
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.25</b>

Fund 54- Fleet Detail  
Sub 45  
Department- 54000

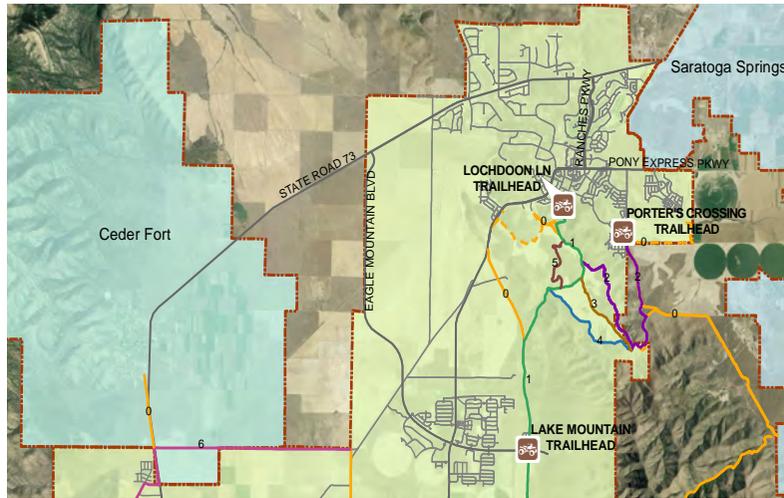
Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
1111 Salaries	-	14,557	38,694	70,324	37,303	68,624
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	902	2,294	4,360	2,313	4,255
1511 FICA	-	-	-	-	-	-
1512 Medicare	-	201	944	1,020	524	995
1311 Bonus	-	-	-	-	-	-
1521 Retirement	-	2,689	20,941	12,989	6,890	7,203
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	-	3,386	8,552	25,388	8,699	18,691
1545 Dental Insurance	-	245	628	1,803	690	1,723
1548 Vision Insurance	-	40	98	320	104	313
1561 Long Term Disability	-	66	142	424	141	414
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>22,086</b>	<b>72,294</b>	<b>116,628</b>	<b>56,661</b>	<b>102,219</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
2521 Vehicle Fuel	76,128	90,478	92,634	120,000	82,840	120,000
2522 Vehicle Maintenance	160,623	76,690	76,214	100,000	153,432	100,000
4531 Professional & Technical (GPS Tracking)	9,576	9,337	9,337	14,000	14,000	15,000
5999 Depreciation	273,624	335,567	274,906	-	-	-
<b>Total:</b>	<b>519,950</b>	<b>512,071</b>	<b>453,090</b>	<b>234,000</b>	<b>250,272</b>	<b>235,000</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7000 Capital Outlay	-	-	-	-	-	5,000
7421 New Vehicle Purchase	535,296	758,534	1,006,224	376,758	376,758	-
Street Sweeper Lease	-	-	-	-	-	58,758
Replacement Vehicle - #82	-	-	-	-	-	37,000
Replacement Vehicle - #85	-	-	-	-	-	22,000
Replacement Vehicle - #87	-	-	-	-	-	37,000
Replacement Vehicle - #88	-	-	-	-	-	37,000
Replacement Vehicle - #89	-	-	-	-	-	40,000
Additional 10 wheel Dump	-	-	-	-	-	225,168
Additional Vehicle - Facilities 1/2 Ton	-	-	-	-	-	37,000
Additional Vehicle - Parks 3/4 Ton	-	-	-	-	-	40,000
Additional Vehicle - Parks 3/4 Ton	-	-	-	-	-	40,000
Additional Vehicle - Parks 3/4 Ton	-	-	-	-	-	42,000
Additional Vehicle - Engineering 1/2 Ton	-	-	-	-	-	37,000
Additional Vehicle - Sewer 1 Ton	-	-	-	-	-	60,000
Additional Vehicle - Building 1/2 Ton	-	-	-	-	-	37,000
<b>Total:</b>	<b>535,296</b>	<b>758,534</b>	<b>1,006,224</b>	<b>376,758</b>	<b>376,758</b>	<b>754,926</b>

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
8111 Principal	-	-	-	-	-	-
8121 Interest	3,425	1,321	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	<b>3,425</b>	<b>1,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
9110 Due To General Fund	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Mission

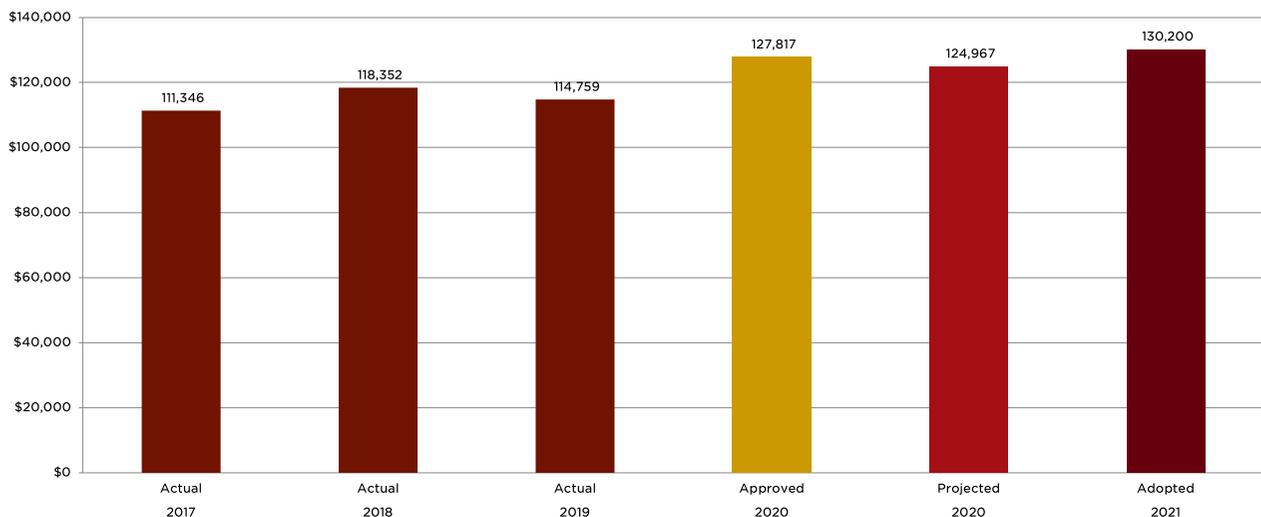
To provide detailed maps for residents and employees of Eagle Mountain City.

## Description

The Mapping/GIS division provides digital information and services to the residents and city staff in Eagle Mountain. Mapping/GIS ensures that all changes to land use, subdivisions, annexations, etc. are visually reflected in all city maps.

GIS

## GIS DEPARTMENT EXPENDITURE TRENDS



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## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

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The total budget INCREASED by 2%.

**Personnel Services** - Due to increases in part-time/temporary salaries and associated benefits, personnel service expenditures increased (\$3,149).

**Materials, Supplies & Services** - Approved materials, supplies, and service expenditures decreased slightly this year (\$766).

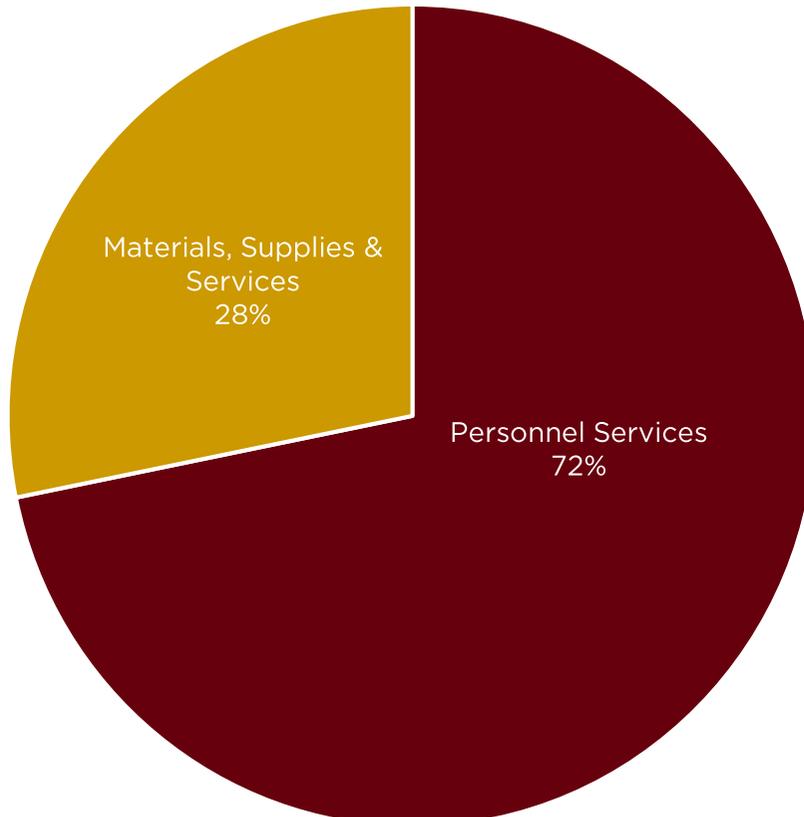
**Interfund Transactions** - No interfund transaction expenditures were approved for FY 2021 for this department.

**Capital Outlay** - No interfund transaction expenditures were approved for FY 2021 for this department.

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## DEPARTMENT EXPENDITURES BY CATEGORY

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Internal Service Fund  
Fund 64 - GIS Internal Service  
Sub 46  
Department 64000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	77,100	80,475	80,230	90,351	90,351	93,500
Materials, Supplies & Services	34,246	37,877	34,529	37,466	34,616	36,700
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>111,346</b>	<b>118,352</b>	<b>114,759</b>	<b>127,817</b>	<b>124,967</b>	<b>130,200</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
64-00-38151-0000 Due From Water Fund	49,936	50,884	47,821	49,478	49,478	53,283
64-00-38152-0000 Due From Sewer Fund	49,936	50,884	47,821	49,478	49,478	53,283
64-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
64-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
64-00-38159-0000 Due From Storm Drain Fund	22,149	22,570	21,211	21,946	21,946	23,634
<b>Revenue Total:</b>	<b>122,021</b>	<b>124,338</b>	<b>116,853</b>	<b>120,902</b>	<b>120,902</b>	<b>130,200</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	4,140	10,706	2,094	(6,915)	(4,065)	-
Fund Balance (Deficit)- Beginning:	27,521	31,661	42,367	44,461	44,461	40,396
<b>Fund Balance (Deficit)- Ending:</b>	<b>31,661</b>	<b>42,367</b>	<b>44,461</b>	<b>37,546</b>	<b>40,396</b>	<b>40,396</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal	-	-	0.50	0.66	0.50	0.66
<b>FTE Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.66</b>	<b>1.50</b>	<b>1.66</b>

Internal Service Fund  
Fund 64 - GIS Internal Service  
Sub 46  
Department 64000

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
64-46-64000-1111 Salaries	39,725	39,973	39,259	41,263	41,263	43,748
64-46-64000-1112 Salaries - PT/Temporary	13,927	13,113	9,304	18,382	18,382	18,382
64-46-64000-1211 Overtime	29	36	-	-	-	-
64-46-64000-1300 Employee Benefits	6,470	6,514	6,490	2,558	2,558	2,712
64-46-64000-1311 Bonus	-	-	-	-	-	-
64-46-64000-1511 FICA	855	813	1,080	1,140	1,140	1,140
64-46-64000-1512 Medicare	763	738	686	865	865	901
64-46-64000-1521 Retirement	(3,015)	1,224	4,848	7,621	7,621	8,080
64-46-64000-1531 State Insurance Fund	502	407	432	-	-	-
64-46-64000-1541 Health Insurance	16,114	15,931	16,523	16,925	16,925	16,925
64-46-64000-1545 Dental Insurance	1,331	1,317	1,256	1,202	1,202	1,202
64-46-64000-1548 Vision Insurance	214	214	196	107	107	107
64-46-64000-1561 Long Term Disability	185	197	158	288	288	303
<b>Total:</b>	<b>77,100</b>	<b>80,475</b>	<b>80,230</b>	<b>90,351</b>	<b>90,351</b>	<b>93,500</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
64-46-64000-2321 Travel & Training	-	4,071	1,310	2,700	2,700	2,700
64-46-64000-2369 Meetings	-	-	-	-	-	-
64-46-64000-2411 Office Expenses & Supplies	-	-	-	-	-	-
64-46-64000-2431 Uniforms & Clothing	-	-	-	-	-	-
64-46-64000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
64-46-64000-4211 Computer Network and Data	26,316	26,890	26,302	27,850	25,000	27,000
64-46-64000-4531 Professional/Technical Services	1,014	-	-	-	-	-
64-46-64000-4541 Utility Billing Mailing/Printing	-	-	-	-	-	-
64-46-64000-5002 Misc. Services & Supplies	-	-	-	-	-	-
64-46-64000-5999 Depreciation	6,916	6,916	6,916	6,916	6,916	7,000
64-46-64000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
<b>Total:</b>	<b>34,246</b>	<b>37,877</b>	<b>34,529</b>	<b>37,466</b>	<b>34,616</b>	<b>36,700</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
64-46-64000-7412 Computer Equipment	-	-	-	-	-	-
64-46-64000-7552 Furniture	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
64-46-64000-9154 Due to Fleet Fund	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

GIS

# UTILITY BILLING

## Mission

Providing excellent customer service in assisting both residents and non-residents in the establishment and maintenance of utility services and providing convenient and timely billing and processing of utility payments.

## Department Description

This division is responsible with administering the day-to-day functions of utility billing, including: billing of accounts, assisting customers, etc. Since Eagle Mountain provides its own water, sewer, and storm drain utilities, the Utility Billing Internal Service Fund serves the public interest by ensuring the provision of a safe, reliable utility service.

## Accomplishments

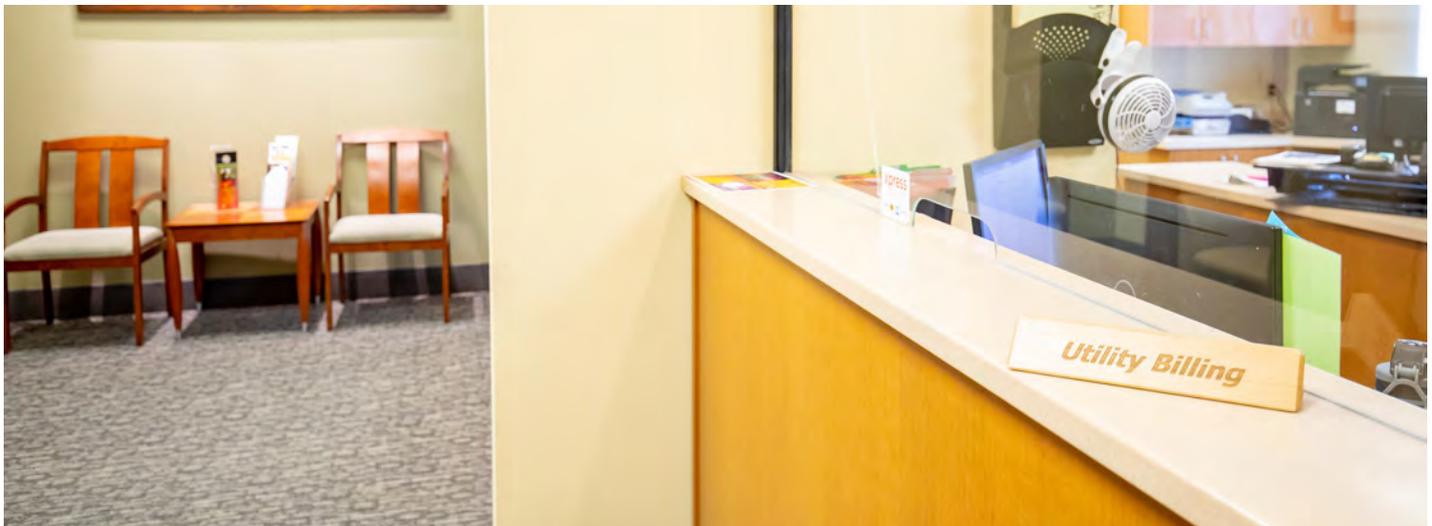
- Implemented Live Chat

## Goals

- Increase the amount of Live Chat hours

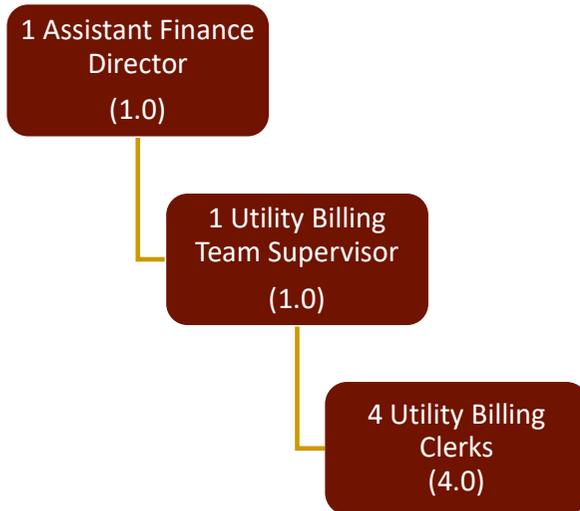
## Department Statistics

- Number of Active Utility Accounts: 10,399
- Accounts signed up for Online Bill Pay: 85%
- Accounts signed up for Online Autopay: 38%
- Accounts signed up for Online Bill Pay Text Notifications: 10%





# UTILITY BILLING ORGANIZATION

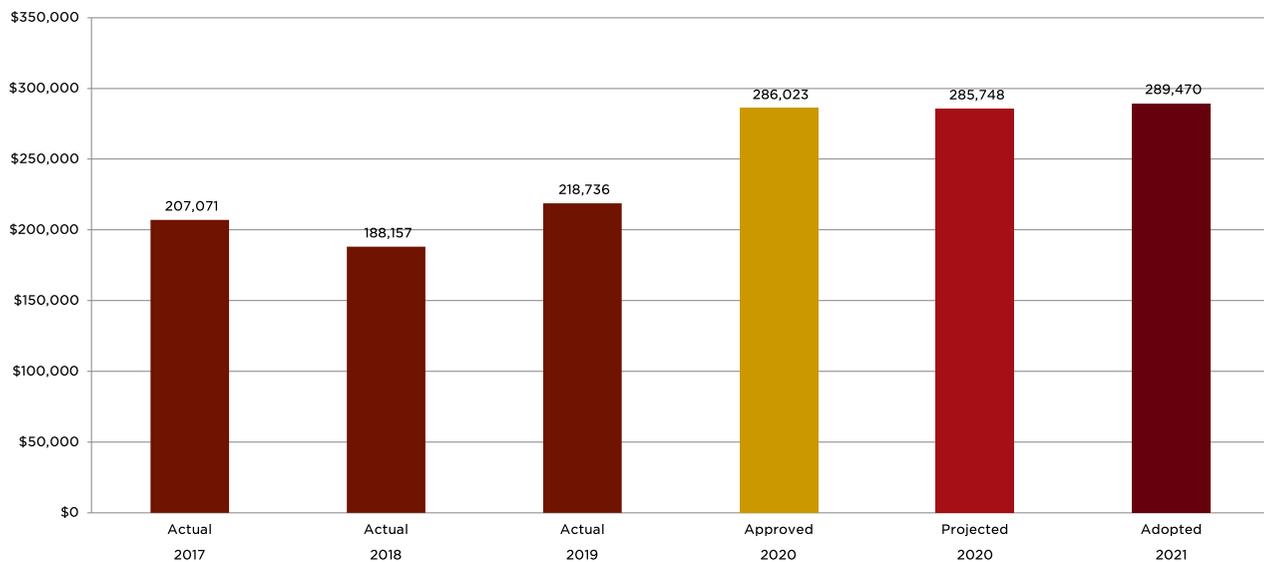


\* The number before the job position indicates how many people fill the position. The number in ( parentheses ) indicates the full-time equivalents.

## UTILITY BILLING PERSONNEL CHANGES

There were no personnel changes.

## UTILITY BILLING EXPENDITURE TRENDS



# UTILITY BILLING

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## SUMMARY OF BUDGET CHANGES

FY 2021 APPROVED COMPARED TO FY 2020 APPROVED

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The total budget INCREASED by 1%.

**Personnel Services** - Trainings and raises were the primary driver of personnel expenditure increases (\$9,092).

**Interfund Transactions** - There are no interfund transactions expenditures for this department.

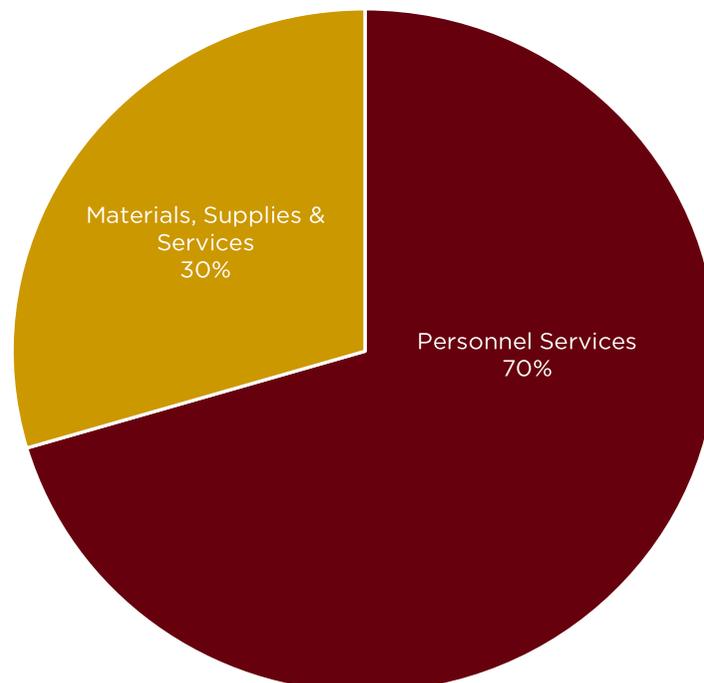
**Materials, Supplies & Services** - The removal of Itron support from the Utility Billing Budget is responsible for the decrease in utility billing expenditures (\$5,646).

**Capital Outlay** - There are no capital outlay expenditures for this department.

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## DEPARTMENT EXPENDITURES BY CATEGORY

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Internal Service Fund  
Fund 63 - Utility Billing Internal Service  
Sub 43  
Department 63000

EXPENDITURES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Personnel Services	145,246	131,386	144,825	194,777	190,698	203,870
Materials, Supplies & Services	61,825	56,771	73,911	91,246	95,050	85,600
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>207,071</b>	<b>188,157</b>	<b>218,736</b>	<b>286,023</b>	<b>285,748</b>	<b>289,470</b>

REVENUES	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
63-00-38151-0000 Due From Water Fund	75,406	76,366	75,655	96,188	96,188	105,367
63-00-38152-0000 Due From Sewer Fund	75,406	76,366	75,655	96,188	96,188	105,367
63-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
63-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
63-00-38157-0000 Due From Solid Waste Fund	39,153	39,652	39,283	49,944	49,944	54,710
63-00-38159-0000 Due From Storm Drain Fund	17,194	17,413	17,251	21,933	21,933	24,026
<b>Revenue Total:</b>	<b>207,159</b>	<b>209,797</b>	<b>207,844</b>	<b>264,252</b>	<b>264,253</b>	<b>289,470</b>

BALANCE SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	6,938	23,557	(10,892)	(21,771)	(21,495)	-
Fund Balance (Deficit)- Beginning:	97,832	104,770	128,328	117,436	117,436	95,941
<b>Fund Balance (Deficit)- Ending:</b>	<b>104,770</b>	<b>128,328</b>	<b>117,436</b>	<b>95,665</b>	<b>95,941</b>	<b>95,941</b>

PERSONNEL SUMMARY (FTE)	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	1.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	2.50	2.50	1.88	1.88	1.88	1.89
<b>FTE Total:</b>	<b>3.50</b>	<b>3.50</b>	<b>3.88</b>	<b>3.88</b>	<b>3.88</b>	<b>3.89</b>

Internal Service Fund  
Fund 63 - Utility Billing Internal Service  
Sub 43  
Department 63000

Personnel Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
63-43-63000-1111 Salaries	39,364	41,783	43,484	77,148	45,043	83,018
63-43-63000-1112 Salaries - PT/Temporary	68,857	61,250	67,914	56,238	78,552	58,563
63-43-63000-1211 Overtime	471	257	18	-	-	-
63-43-63000-1212 Wellness Benefit	-	-	-	-	-	-
63-43-63000-1300 Employee Benefits	3,179	3,156	3,086	4,783	10,964	5,147
63-43-63000-1311 Bonus	-	-	-	-	-	-
63-43-63000-1511 FICA	4,269	3,798	5,365	3,487	3,487	3,631
63-43-63000-1512 Medicare	1,502	1,404	1,537	1,934	1,934	1,204
63-43-63000-1521 Retirement	13,402	3,191	4,099	14,249	11,656	15,333
63-43-63000-1531 State Insurance Fund	627	2,439	2,548	-	2,123	-
63-43-63000-1541 Health Insurance	12,337	12,866	15,363	33,851	33,851	33,851
63-43-63000-1545 Dental Insurance	916	903	1,078	2,404	2,404	2,404
63-43-63000-1548 Vision Insurance	146	145	169	214	214	214
63-43-63000-1561 Long Term Disability	176	194	164	470	470	506
<b>Total:</b>	<b>145,246</b>	<b>131,386</b>	<b>144,825</b>	<b>194,777</b>	<b>190,698</b>	<b>203,870</b>

Materials, Supplies, Services	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
63-43-63000-2321 Travel & Training	-	-	149	500	500	1,500
63-43-63000-2369 Meetings	303	274	276	375	350	500
63-43-63000-2411 Office Expenses & Supplies	-	-	-	-	-	-
63-43-63000-2431 Uniforms & Clothing	-	-	-	-	-	-
63-43-63000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
63-43-63000-4121 Attorney Fees	6,929	5,746	2,690	7,000	7,000	7,000
63-43-63000-4211 Computer Network and Data	-	-	-	-	-	-
63-43-63000-4271 Itron Support	-	-	-	21,771	-	-
63-43-63000-4521 Collection Fees	-	-	-	-	-	-
63-43-63000-4531 Professional/Technical Services	-	-	5,400	-	12,700	-
63-43-63000-4541 Utility Billing Mailing/Printing	48,844	46,427	55,122	55,000	70,000	70,000
63-43-63000-5002 Misc. Services & Supplies	-	-	-	-	-	-
63-43-63000-5999 Depreciation	2,799	2,799	2,799	-	-	-
63-43-63000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
63-43-63000-6820 Deployed Military Abatement	2,950	1,525	7,475	6,600	4,500	6,600
<b>Total:</b>	<b>61,825</b>	<b>56,771</b>	<b>73,911</b>	<b>91,246</b>	<b>95,050</b>	<b>85,600</b>

Capital Outlay	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
63-43-63000-7412 Computer Equipment	-	-	-	-	-	-
63-43-63000-7552 Furniture	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
63-43-63000-9154 Due To Fleet Fund	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Utility Billing





# IX. CAPITAL PROJECTS

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# CAPITAL PROJECTS OVERVIEW

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## CAPITAL VS. OPERATING BUDGETS

The City has two budgets: the operating budget and the capital budget. The operating budget addresses the planning and financing of the City's day-to-day activities. The capital budget contains capital expenditures used by the City to purchase or upgrade property.

The Capital Projects Budget is the schedule for the next five fiscal years of major public construction projects. Some examples of capital projects are the construction of buildings, streets, parks, and infrastructure. The scheduling of capital projects is established by a Capital Projects Plan.

The City has generally funded capital projects through developer contributions, Special Improvement Districts (annual assessments on property within the boundaries of a district), bonds, grants from the state and federal government, appropriations from the General Fund (surplus funds in the City's General Fund), and appropriations from special revenue funds (funds collected for Class B&C Road Funds and Impact Fees).

## CAPITAL PROJECTS PLAN

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to around 40,000 residents. The City frequently faces challenges keeping up with the construction of capital projects because of the consistent growth it experiences.

Eagle Mountain adopted a detailed Capital Projects Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Projects Plan addresses roads, water, sewer, storm drainage, parks and trails, and public safety. The Capital Projects Plan divides the City into two service areas: the North Service Area (NSA) and the South Service Area (SSA). The City periodically revisits the city's Capital Projects Plan and Economic Analysis to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the amount of funds the City must borrow. The City also has the proceeds from utility sales that are intended to be used for capital projects in coming years.

# CAPITAL PROJECT IMPACTS

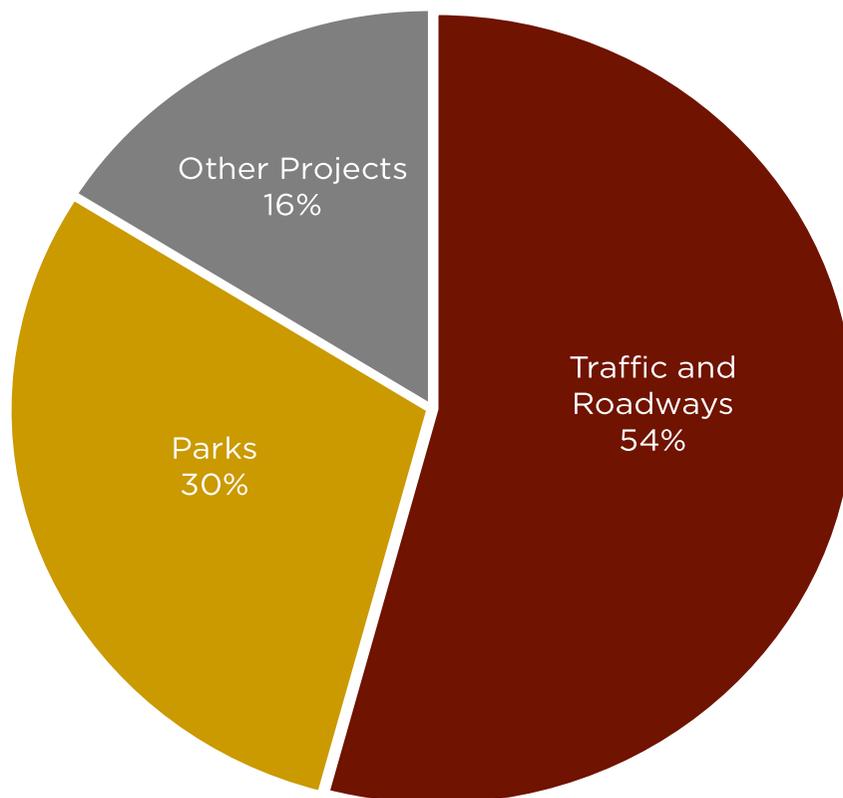
FY 2021 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
<b>Streets</b>				
Pony Express Parkway Widening (Midvalley Rd to EM Blvd)	\$2,750,000	Transportation I.F. Fund Loan (MAG to Reimburse)	Includes widening from Midvalley Rd. Eagle Mountain Blvd. w/traffic signal at Bobby Wren Blvd. & trail relocation.	There will be an increase in ongoing maintenance costs for additional road width
Airport Road (Land, 1st Phase, Traffic Signal)	\$1,000,000	Transportation I.F. Fund Balance	Includes widening from Midvalley Rd. Eagle Mountain Blvd. w/traffic signal at Bobby Wren Blvd. & trail relocation.	There will be an increase in ongoing maintenance costs for additional road width
Traffic Signal (Pony Express Parkway & Lone Tree Pkwy)	\$175,000	General Fund Capital Projects Fund Balance Reserve	Traffic Signal at intersection of Pony Express Parkway and Lone Tree Parkway	There will be an increase in ongoing electric utility costs due to the added power and an increase in maintenance costs for the upkeep of the traffic signal.
City Entrance/Wayfinding Signage	\$150,000	General Fund Capital Projects Fund Balance Reserve	Remaining amount allocated in previous fiscal year for the City Entrance Monument/Wayfinding Signs	Slight increase for electrical power costs to run the signs as well as general upkeep.
<b>Parks</b>				
Petroglyph Fencing	\$7,500	General Fund Capital Projects Fund Balance Reserve	Additional fencing for the remaining petroglyphs that were not fenced by developer	Slight increase for maintenance (painting, etc.) in the future
Smith Ranch Park	\$1,000,000	Parks Impact Fee Fund and General Fund Capital Projects Fund Balance Reserve	Additional improvements and amenities to Smith Ranch Park	Increase to the maintenance costs budgeted in the Parks Department within the General Fund
Woodhaven Park	\$1,000,000	Parks Impact Fee Fund and General Fund Capital Projects Fund Balance Reserve	Additional improvements and amenities to Woodhaven Park	Increase to the maintenance costs budgeted in the Parks Department within the General Fund
<b>Miscellaneous</b>				
Asphalt Community Development Yard	\$600,000	General Fund Capital Projects Fund Balance Reserve	Paving of the yard behind the Community Development Building for better equipment access	Little to no increase beyond future preventative maintenance treatments
Steel Building	\$360,000	General Fund Capital Projects Fund Balance Reserve	160'X40' steel building for equipment storage to shelter from the elements	Little to no increase beyond miscellaneous repairs as the building ages
Utility Billing Office Remodel	\$100,000	General Fund Capital Projects Fund Balance Reserve	Create additional office space and customer access to clerks	Minor building maintenance and custodial costs
Storage Sheds for Events and Parks	\$25,000	General Fund Capital Projects Fund Balance Reserve	Additional storage space for Events department and Parks department items	Minor building maintenance costs
Senior Center Parking Lot Pave	\$25,000	General Fund Capital Projects Fund Balance Reserve	Paving of the parking lot adjacent to the Senior Center	Little to no increase beyond future preventative maintenance treatments

# CAPITAL PROJECT SUMMARY

The total Capital Projects budget for FY 2021 is \$7.3 million, an 11% increase from FY 2020's \$6.5 million budget. The increase in the capital project budget is primarily the result of increased budget dollars going toward road projects. The projects for this fiscal year come from the General Fund Capital Projects Fund, utility sales proceeds, and grants.

## CURRENT CAPITAL EXPENDITURES

The following chart shows the FY 2021 capital improvement expenditures by category.



# GENERAL FUND CAPITAL PROJECTS

## FUND OVERVIEW

The General Fund finances all of the general services provided to city residents. In past budget years, the City has separated General Fund projects into different departments. To simplify, we condensed all of these projects into one fund.

The City plans on undertaking several important capital projects during this budget year, all of which will improve services rendered to City residents.

## CAPITAL PROJECT LIST

FY 2021 Capital Projects	Proposed Capital
Pony Express Parkway Widening (Midvalley Rd to EM Blvd)	\$2,750,000
Airport Road (Land, 1st Phase, Traffic Signal)	\$1,000,000
Traffic Signal (Pony Express Parkway & Lone Tree Pkwy)	\$175,000
City Entrance/Wayfinding Signage	\$150,000
Petroglyph Fencing	\$7,500
Smith Ranch Park	\$1,000,000
Woodhaven Park	\$1,000,000
Asphalt Community Development Yard	\$600,000
Steel Building	\$360,000
Utility Billing Office Remodel	\$100,000
Storage Sheds for Events and Parks	\$25,000
Security Cameras	\$5,000
Grant Revenue Projects	\$48,100
Senior Center Parking Lot Pave	\$25,000
<b>Total:</b>	<b>\$7,245,600</b>

Capital

# GENERAL FUND CAPITAL PROJECTS

## CAPITAL IMPROVEMENTS DETAILS: FUND 47

Fund 47- Capital Projects- General Fund  
Department- 0

EXPENDITURES	2017 Actuals	2018 Actuals	2019 Actuals	2020 Approved	2020 Projected	2021 Adopted
<b>Streets</b>						
47-80-44100-7100 USP - PE Pkwy Median Landscape	301,284	15,077	500,000			
47-80-44100-7101 USP - PE Pkwy Widening at Hidden Hollow		32,013	449,903			
47-80-44100-7102 USP - EM Blvd East Pulverize/Pave	545,772					
47-81-44100-7006 Bobby Wren Blvd. Construction	562,891	29,235				
47-81-44100-7008 Salt Shed	243,353	12,586				
47-81-44100-7014 Traffic Signals		118,712	479,147			175,000
47-81-44100-7015 PE Pkwy Widening at Hidden Hollow			2,654,761			
47-81-44100-7016 Road Paving Projects (Priority 1)	24,417					
47-81-44100-7018 Road Improvements for Signal @ Sunset & 73	291,683					
47-81-44100-7019 Misc. Street Dept Projects	43,247					
47-81-44100-7021 Golden Eagle Rd.		80,000				
47-81-44100-7020 Pony Express Widening Project (East Side)	14,378	62,528			235,000	
Pony Express Widening (Lake Mtn. to CW Park)						2,750,000
Pony Express Widening (Midvalley to EM Blvd)						1,000,000
Airport Road (Land, First Phase, Light)						
47-81-44100-7022 Aviator Ave. Extension		5,500	909,276			
47-81-44100-7023 Facebook Pony Express South Extension			2,814,849			
47-81-44100-7024 St. Andrews Dr. Reimbursement Agreement			115,506			
47-81-44100-7025 New Streetlights (Developer Installs)						
<b>Parks</b>						
47-80-45100-7100 USP - Cory Wride Memorial Park	212,690	3,475,345	82,725			
47-80-45100-7102 USP - Nolen Park-Pavilion/Pad	53,013					
47-80-45100-7103 USP - Bike Park Improvements	21,546		4,294			
47-80-45100-7104 USP - Park Bathrooms (Various)	224,969					
47-80-45100-7105 USP - Trail Additions	35,825	80,454	221	40,000	40,000	
47-80-45100-7106 USP - City Center Streetscape Landscape		5,831	32,806	1,000,000	1,000,000	
47-80-45100-7107 USP - Misc. Parks			41,815			
47-80-45100-7108 USP - Hidden Canyon Detention	519	21,928				
47-80-45100-7112 USP - Neighborhood Match Grant		15,235	48,617			
47-80-45100- USP - Eagle Park Pavillion				2,600,000	100,000	
47-80-45100- USP - Recreation Facilities				20,000	20,000	
47-81-45100-7001 Cory Wride Memorial Park	1,529,244	2,444,319	622,094			
47-81-45100-7021 Smith Ranch Park		(685)	250,000			1,000,000
47-81-45100-7024 Misc. Parks	8,400	25,998	31,413	535,000	535,000	7,500
47-81-45100-7026 Pony Express Trail						
47-81-45100-7027 Cemetery	80,120		2,731			
47-81-45100-7028 Trees	555	29,698	3,335			
47-81-45100-7029 Hidden Canyon Park	13,823					
47-81-45100-7031 Eagle Park Entrance						
47-81-45100-7034 Skid Steer with Tracks (Parks & Cemetery)						
47-81-45100-7035 Match Sweetwater HOA Play Structure	28,537					
47-81-45100-7036 City Entrance/Wayfinding Signs			14,859	400,000	250,000	150,000
47-81-45100-7037 Mountain Bike Trail Signs						
47-81-45100-7038 Petroglyph Signs			366			
47-81-45100-7039 Safe Routes to Blackridge Elementary			72,717			
47-81-45100-7040 Park Bathrooms (Rodeo/Cemetery/Skate Park)				220,000	220,000	
47-81-45100- Bike and Pedestrian Plan Improvements				240,000	240,000	
47-81-45100- City Center Medians/Streetscapes				500,000	500,000	
47-81-45100- Silverlake - Woodhaven Park				500,000		1,000,000
<b>Other GF Projects</b>						
47-80-45100-7111 USP - 20th Anniversary Campaign						
47-81-41710-7001 General Plan Rewrite	82,781	2,000	3,138			
47-81-41950-7002 Misc Facilities Projects	44,994		22,204		53,617	
47-81-41950-7003 Community Development Building Basement	80,631					
47-81-45100-7111 Land and Rights of Way						
47-81-45800-7211 Library Capital Project				100,000	100,000	
47-81-41955-7001 Security Cameras (City Hall, Energy, etc.)						5,000
47-81-41950-7002 Misc. Projects from List		141,525				1,110,000
47-81-41950-7002 CD Bldg Extension & Move Salt Shed				100,000	100,000	
Grant Revenue Projects						48,100
<b>Expenditure Total:</b>	<b>4,444,671</b>	<b>6,597,298</b>	<b>8,906,776</b>	<b>6,505,000</b>	<b>3,393,617</b>	<b>7,245,600</b>

REVENUES	2017 Actuals	2018 Actuals	2019 Actuals	2020 Approved	2020 Projected	2021 Adopted
47-00-33110-0000 UDOT Grant (Sweetwater trail)						
47-00-33110-0000 EDI Federal Grant Proceeds						
47-00-33112-0000 Recreational Trails Grant	13,823					
47-00-33310-0000 County Recreation Allotment			72,717			
47-00-33320-0000 Safe Routes to School Grant						
47-00-33330-0000 MAG Funding						
47-00-33400-0000 Misc State Grant Revenue		105,767				24,050
47-00-34525-0000 Dev. Agreement - Facilities						
47-00-37010-0000 Interest Revenue	1,736	2,781	5,024			
47-00-39705-0000 Park Donations Restricted						
47-00-39710-0000 Contributions From Developer			2,614,261	200,589	770,589	570,000
47-00-39715-0000 Contributions for Parks						
47-00-39730-0000 Contributions - General						
47-00-39740-0000 Neighborhood Match Revenue	15,000	22,075				
47-00-38170-0000 Due From SID 97-1			247,380			
47-00-38173-0000 Due From SID 98-3			129,751			
47-00-38110-0000 Due From General Fund Balance	1,846,435	1,750,000	3,450,000	1,000,000	2,500,000	
47-00-38111-0000 Due From Water Impact Fee Fund			100,000			
47-00-38112-0000 Due From Wastewater Impact Fee Fund			60,000			
47-00-38117-0000 Due From Storm Water Impact Fee Fund			75,000			
47-00-38118-0000 Due From Transportation Impact Fee Fund	550,000		815,000		235,000	3,500,000
47-00-38115-0000 Due From Parks Impact Fee Fund	1,200,000	640,000		1,020,000	1,020,000	1,250,000
47-00-38153-0000 Due From Electric Utility Sale Proceeds (USP)	653,892				250,000	150,000
47-00-38155-0000 Due From Gas Utility Sale Proceeds (USP)	2,181,383	3,500,000	1,160,380	3,100,000	1,140,000	
Use of Fund Balance Reserve						
<b>Revenue Total:</b>	<b>6,462,269</b>	<b>6,020,624</b>	<b>8,729,512</b>	<b>5,320,589</b>	<b>5,915,589</b>	<b>5,744,050</b>

BALANCE SUMMARY	2017 Actuals	2018 Actuals	2019 Actuals	2020 Approved	2020 Projected	2021 Adopted
<b>Excess (Deficiency) of Financing Sources over Financing Uses:</b>	<b>2,017,599</b>	<b>(576,676)</b>	<b>(177,262)</b>	<b>(1,184,411)</b>	<b>2,521,972</b>	<b>(1,501,550)</b>
Fund Balance (Deficit)- Beginning:	33	2,017,632	1,440,957	133,878	133,878	2,655,850
Reserved for Park Fee-In-Lieu:			(1,129,817)			
Use of Fund Balance Reserve:				-		
<b>Fund Balance (Deficit)- Ending:</b>	<b>2,017,632</b>	<b>1,440,957</b>	<b>133,878</b>	<b>(1,050,533)</b>	<b>2,655,850</b>	<b>1,154,300</b>

# ENTERPRISE FUND CAPITAL PROJECTS

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## SEWER CAPITAL PROJECTS

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Due to the City's topography, wastewater is treated by two separate sewer treatment facilities. In the North Service Area (NSA), residents' wastewater is collected into an outfall line and transported to the Timpanogos Special Service District (with the exception of subdivisions that have been approved for septic tanks).

Wastewater in the South Service Area is collected by a series of lines and transported to the City's Wastewater Treatment Plant. Once treated, the wastewater is stored in two large lagoons, and later applied in a land application process to irrigate alfalfa. There are currently no expenditures or revenues related to sewer capital projects.

## WATER CAPITAL PROJECTS

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The water supply in Cedar Valley is limited. Securing water rights and ensuring proper administration of those rights is a challenge. Each developer is responsible to provide the City with sufficient water rights to meet the demands of its development. These water rights have to be approved by the State Engineer for use within the area and with the capacity converted to municipal use.

The City's water distribution system is serviced by seven wells. All the wells pump water to a booster pump at the surface that pressurizes the water distribution system. The wells are integrated and monitored with a telemetry system. These sources can run with flows up to 17,900 gallons per minute.

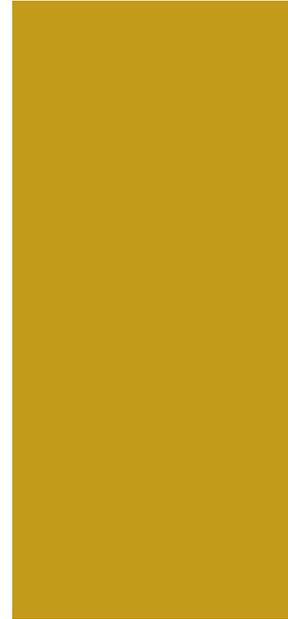
The City utilizes multiple water storage reservoirs to store the water produced from the wells. These structures are typically made of concrete and buried to protect and enhance the scenic views of the City. Combined, the City has nine tanks with approximately 12,700,000 gallons of storage.





# X. DEBT SERVICE

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# DEBT SERVICE OVERVIEW

## DEBT SERVICE OVERVIEW

Debt Service funds are used to account for the accumulation of, and the payment of, general, long-term debt principal and interest. Debt service funds are required when resources are accumulated for general long-term debt principal and interest payments maturing in future years. Payments of general long-term debt from restricted resources should still generally be accounted for in Debt Service funds. Since Debt Service is a contractual obligation, the City includes all principal and interest payments as part of the City's operational budget. Each Debt Service fund constitutes a separate obligation with its own legal restrictions and servicing requirements. For this reason, the City has created separate funds to monitor and track annual debt service payments. Specifically, these funds were established so that monies could be transferred from the appropriate Enterprise or General Fund to cover the debt service requirements. Disbursements are then posted out of Debt Service Funds.

## CITY USE OF DEBT

When Eagle Mountain City incorporated in 1996, minimal infrastructure existed in the City. Eagle Mountain approached the established utility service companies about expanding their services into the newly-formed City; however, these utility companies required Eagle Mountain City to cover part of the cost to expand services into the City. As a result of this requirement, the City Council at the time voted to borrow substantial sums of money to have Eagle Mountain construct, operate, and maintain services which included electricity, natural gas, streets, water, sewer, and storm drain.

After much analysis and consideration, Eagle Mountain voted six years ago to sell its electricity and natural gas to Rocky Mountain Power and Questar Gas, respectively. At the time of the sale, the City still owed money on the gas and electric bonds that were taken out to build and maintain its infrastructure. Information regarding these bonds has been removed from the budget document for multiple reasons: 1) Previously, the City had moved from repaying these bonds from the gas and electric debt service fund to repaying directly from the gas and electric funds. This resulted in the gas and electric debt service fund summary showing history from 2012 only. 2) A large chunk of these bonds were paid off as soon as the proceeds from the utility sale were received by the City. However, a balance remains because the bond issuers did not want the entire bond paid back at one time. The City reserved the portion of the proceeds that will completely pay back the gas and electric bonds. These funds are currently being held in escrow.

The City commonly borrows funds for expensive capital projects for which enough reserve cash is not available; however, the City generally seeks to reduce its amount of debt when practical. The City has used several Special Improvement Districts (SID), Revenue Bonds, and General Debt Service Funds to finance needed improvements.

Currently, the City has no debt resulting from General Obligation Bonds. Because of this lack of debt, the City has not officially adopted the State's legal debt limit for such bonds. Since there is no debt due to such bonds, the City is not concerned about exceeding the legal debt limit. If General Obligation Bonds are secured in the future, the City will ensure through its fiscal policies that the State's legal debt



limit is not exceeded.

State statute limits the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The last evaluation of the City's worth was conducted in 2020 and placed the value of the city at \$2,213,021,035, allowing a debt limit of \$88,520,841. Additionally, state statute allows for an additional 8% to be used for water, sewer, or other projects, resulting in a total debt limit of 12% of assessed value.

## SPECIAL ASSESSMENT AREA (SAA)

A number of SAA's (formerly known as SID's) have been established within the City. The areas were established to finance the acquisition and construction of specific improvements that developers and the City did not finance on their own.

To finance these Districts, the City issues bonds in its name under a Special Revenue arrangement. Developers/landowners are assessed annually, on a per acre basis, to determine the amount of money required to pay the debt service on the bonds. All lots sold or transferred within the area are required to pay the entire assessment at the time of sale or transfer of ownership. This money, known as a prepayment, is used to pay debt service on bonds. Land that has thus been sold or title-transferred is removed from the annual assessment list.

The City currently has one SAA within the City: in the North area - 2013 SID (SAA 2013-1).

## REVENUE BONDS

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's water and sewer utilities are pledged for the repayment of debt. Revenue bonds are perceived as having fewer resources available for repayment as compared to General Obligation (GO) Bonds, and therefore do not receive as low interest rates as GO Bonds.

## GENERAL OBLIGATION BONDS

The City currently has no General Obligation debts. GO bonds work by pledging the full faith and resources of the City to pay debt obligations. These are considered safer than revenue bonds and therefore the City can obtain better interest rates on GO bonds. However, GO bonds require voter approval via ballot whereas revenue bonds do not. The City has attempted to issue GO bonds in the past, but citizens voted down the bonds.

# DEBT SERVICE SUMMARY

## CITY DEBT SUMMARY

As of the end of FY 2020, the City had \$22.1 million in outstanding debt, not including the previously discussed gas and electric bonds. The total debt payment for this year is \$2.0 million. The amount to be paid from the Debt Service Fund is \$526,750. The table below summarizes each bond for which the City is responsible. Transportation FY 2020 is an Infrastructure Bank Loan with the State of Utah. The 2013 SID is a Special Assessment Area. The other five bonds are revenue bonds. The '13, '14, '18 water and sewer bonds were used to build water and sewer infrastructure.

## FY 2021 DEBT SERVICE SUMMARY

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
Transportation FY 2020	2020	2036	1,646,149	1%	231,526
2013 SID (SAA 2013-1)	2015	2033	995,000	8%	154,769
DEQ Bond - 2008 Sewer Bond	2009	2026	4,510,000	1%	388,500
2013 Water & Sewer Bond	2013	2034	1,799,000	1.80%	143,852
2014 Water & Sewer Bond	2014	2034	9,565,000	1.96-3.91%	497,650
2018-A Water & Sewer Bond	2008	2031	2,330,000	4%-5%	560,100
2018-B Water & Sewer Bond	2018	2034	1,235,000	1.00%	41,561
<b>Total:</b>			<b>22,080,149</b>		<b>2,017,958</b>

## FY 2021 REVENUE SUMMARY

Source	Revenue
98-1 SID	\$ -
2013-1 SAA	\$ 105,000
2000-1 SID	\$ -
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 400,000
98-3 SID	\$ 150,000
<b>Total: \$ 655,000</b>	

## FY 2021 EXPENSE SUMMARY

Source	Expenditure
98-1 SID	\$ -
2013-1 SAA	\$ 126,750
2000-1 SID	\$ -
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 250,000
98-3 SID	\$ 150,000
<b>Total: \$ 526,750</b>	

\*The Water and Sewer Bonds are paid directly out of their respective Enterprise Funds instead of as a transfer from an Enterprise Fund to a Debt Service Fund.

# TRANSPORTATION FY 2021

## DEBT PURPOSE

Utah State Infrastructure Bank Loan for widening Pony Express Parkway from 2 lanes to 4 from Lake Mountain Rd. to Frontier M.S. (Midvalley Rd.)

## DEBT SCHEDULE

The original amount borrowed was \$2 million. This bond requires an annual installment of interest and principal due beginning December 2019 through December 2036, bearing an interest rate of 2.98%. The debt service schedule for this bond is as follows:

### TRANSPORTATION FY 2021 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 179,558	\$ 51,968	\$ 231,526	\$ 1,646,149
2022	\$ 184,981	\$ 46,541	\$ 231,522	\$ 1,461,168
2023	\$ 190,570	\$ 40,955	\$ 231,525	\$ 1,270,598
2024	\$ 196,328	\$ 35,196	\$ 231,524	\$ 1,074,270
2025	\$ 202,258	\$ 29,266	\$ 231,524	\$ 872,012
2026	\$ 208,368	\$ 23,156	\$ 231,524	\$ 663,644
2027	\$ 214,664	\$ 16,859	\$ 231,523	\$ 448,980
2028	\$ 221,149	\$ 10,376	\$ 231,525	\$ 227,831
2029	\$ 227,831	\$ 3,694	\$ 231,525	\$ -
<b>Total:</b>	<b>\$ 1,825,707</b>	<b>\$ 258,011</b>	<b>\$ 2,083,718</b>	<b>\$ -</b>

# 2013 SID (SAA 2013-1)

## DEBT PURPOSE

The City has designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt, concrete, sanitary sewer, storm drain, and culinary water improvements and related expenses.

## DEBT SCHEDULE

The original amount borrowed was \$2.4 million. This bond requires an annual installment of interest and principal due beginning November 2014 through May 2033, bearing an interest rate of 5%. The bond is callable May 1, 2022. The debt service schedule for this bond is as follows:

### 2013 SID DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 65,000	\$ 89,769	\$ 154,769	\$ 995,000
2022	\$ 60,000	\$ 86,194	\$ 146,194	\$ 935,000
2023	\$ 65,000	\$ 82,344	\$ 147,344	\$ 870,000
2024	\$ 70,000	\$ 78,178	\$ 148,178	\$ 800,000
2025	\$ 70,000	\$ 71,875	\$ 141,875	\$ 730,000
2026	\$ 75,000	\$ 65,313	\$ 140,313	\$ 655,000
2027	\$ 80,000	\$ 58,225	\$ 138,225	\$ 575,000
2028	\$ 85,000	\$ 50,875	\$ 135,875	\$ 490,000
2029	\$ 90,000	\$ 43,000	\$ 133,000	\$ 400,000
2030	\$ 90,000	\$ 36,250	\$ 126,250	\$ 310,000
2031	\$ 100,000	\$ 27,000	\$ 127,000	\$ 210,000
2032	\$ 100,000	\$ 18,500	\$ 118,500	\$ 110,000
2033	\$ 110,000	\$ 9,500	\$ 119,500	\$ -
<b>Total:</b>	<b>\$ 1,060,000</b>	<b>\$ 717,023</b>	<b>\$ 1,777,023</b>	<b>\$ -</b>

# 2013 SID (SAA 2013-1)

## Fund 72: 2013 AA

EXPENDITURES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
72-71-47172-4140	Banking Fees	1,620	1,620	1,750	1,750	2,360	1,750
72-71-47172-8111	Principal	180,000	155,000	140,000	55,000	55,000	55,000
72-71-47172-8121	Interest	63,006	56,119	49,813	48,312	48,312	45,000
72-71-47172-8151	Paying Agent Fees	5,992	8,033	4,775	12,000	1,500	5,000
72-71-47172-9110	Administration Overhead	20,000		20,000	20,000	20,000	20,000
72-81-72000-6600	Reimbursement of Bond Proceeds						
<b>Total Financing Uses:</b>		<b>270,618</b>	<b>220,772</b>	<b>216,338</b>	<b>137,062</b>	<b>127,172</b>	<b>126,750</b>

REVENUES		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
72-00-34311-0000	Assessments Collected	250,663	228,830	215,647	200,000	117,993	100,000
72-00-34861-0000	Equity Buy-In						
72-00-34862-0000	Equity Buy-In						
72-00-37010-0000	Interest	2,654	4,053	8,607	8,000	5,684	5,000
72-00-39111-0000	SAA Proceeds						
<b>Total Financing Sources:</b>		<b>253,316</b>	<b>232,883</b>	<b>224,254</b>	<b>208,000</b>	<b>123,677</b>	<b>105,000</b>

BALANCE SUMMARY		2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(17,301)	12,111	7,916	70,938	(3,495)	(21,750)
Fund Balance (Deficit)- Beginning:		297,199	279,898	292,009	299,925	299,925	296,430
<b>Fund Balance (Deficit)- Ending:</b>		<b>279,898</b>	<b>292,009</b>	<b>299,925</b>	<b>370,863</b>	<b>296,430</b>	<b>274,680</b>

# DEQ 2008 SEWER BOND

## DEBT PURPOSE

The DEQ/2008 Sewer Bond was used to fund the construction of the new Wastewater Treatment Plant in the South Service Area.

## DEBT SCHEDULE

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028, bearing an interest rate of 1.00%. The bond may be called anytime. The repayment will be from the sewer fund which can be seen on the next page. The debt service schedule for this bond is as follows:

### 2008 DEQ SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 340,000	\$ 48,500	\$ 388,500	\$ 4,510,000
2022	\$ 375,000	\$ 45,100	\$ 420,100	\$ 4,135,000
2023	\$ 410,000	\$ 41,350	\$ 451,350	\$ 3,725,000
2024	\$ 430,000	\$ 37,250	\$ 467,250	\$ 3,295,000
2025	\$ 460,000	\$ 32,950	\$ 492,950	\$ 2,835,000
2026	\$ 495,000	\$ 28,350	\$ 523,350	\$ 2,340,000
2027	\$ 530,000	\$ 23,400	\$ 553,400	\$ 1,810,000
2028	\$ 560,000	\$ 18,100	\$ 578,100	\$ 1,250,000
2029	\$ 600,000	\$ 12,500	\$ 612,500	\$ 650,000
2030	\$ 650,000	\$ 6,500	\$ 656,500	\$ -
<b>Total:</b>	<b>\$ 4,850,000</b>	<b>\$ 294,000</b>	<b>\$ 5,144,000</b>	<b>\$ -</b>

# 2013 WATER & SEWER BOND

## DEBT PURPOSE

The 2013 Water Quality Revenue Bond series was issued for water system improvements within the City.

## DEBT SCHEDULE

The original amount borrowed with the 2013 Water & Sewer Revenue Bond was \$2,536,000. This bond series requires an annual installment of interest and principal due beginning May 2013 through May 2033, bearing an interest rate of 1.72%. The debt payment this year amounts to \$143,567. The repayment will be from the water and sewer funds. The bond is callable anytime. The debt service schedule for this bond is as follows:

### 2013 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 111,000	\$ 32,852	\$ 143,852	\$ 1,799,000
2022	\$ 113,000	\$ 30,943	\$ 143,943	\$ 1,686,000
2023	\$ 114,000	\$ 28,999	\$ 142,999	\$ 1,572,000
2024	\$ 131,000	\$ 27,038	\$ 158,038	\$ 1,441,000
2025	\$ 133,000	\$ 24,785	\$ 157,785	\$ 1,308,000
2026	\$ 136,000	\$ 22,498	\$ 158,498	\$ 1,172,000
2027	\$ 138,000	\$ 20,158	\$ 158,158	\$ 1,034,000
2028	\$ 140,000	\$ 17,785	\$ 157,785	\$ 894,000
2029	\$ 143,000	\$ 15,377	\$ 158,377	\$ 751,000
2030	\$ 145,000	\$ 12,917	\$ 157,917	\$ 606,000
2031	\$ 148,000	\$ 10,423	\$ 158,423	\$ 458,000
2032	\$ 150,000	\$ 7,878	\$ 157,878	\$ 308,000
2033	\$ 153,000	\$ 5,298	\$ 158,298	\$ 155,000
2034	\$ 155,000	\$ 2,666	\$ 157,666	\$ -
<b>Total:</b>	<b>\$ 1,755,000</b>	<b>\$ 256,951</b>	<b>\$ 2,011,951</b>	<b>\$ -</b>

# 2014 WATER & SEWER BOND

## CITY DEBT SUMMARY

This Bond refunded a portion of the 2008 Water & Sewer Revenue Bond and is used for the same projects identified in that section.

## DEBT SCHEDULE

This bond refunded a portion of the series 2007 Revenue Bonds. This bond requires annual installments of interest and principal due beginning November 2021 through November 2032, bearing interest ranging from 1.96% to 3.91%. This year's debt payment totals \$379,150. The bond may be called on November 15, 2024. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

### 2014 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 120,000	\$ 377,650	\$ 497,650	\$ 9,565,000
2022	\$ 185,000	\$ 373,375	\$ 558,375	\$ 9,380,000
2023	\$ 225,000	\$ 367,225	\$ 592,225	\$ 9,155,000
2024	\$ 235,000	\$ 360,325	\$ 595,325	\$ 8,920,000
2025	\$ 255,000	\$ 351,700	\$ 606,700	\$ 8,665,000
2026	\$ 285,000	\$ 340,900	\$ 625,900	\$ 8,380,000
2027	\$ 890,000	\$ 317,400	\$ 1,207,400	\$ 7,490,000
2028	\$ 940,000	\$ 280,800	\$ 1,220,800	\$ 6,550,000
2029	\$ 980,000	\$ 242,400	\$ 1,222,400	\$ 5,570,000
2030	\$ 1,735,000	\$ 188,100	\$ 1,923,100	\$ 3,835,000
2031	\$ 1,855,000	\$ 116,300	\$ 1,971,300	\$ 1,980,000
2032	\$ 1,980,000	\$ 39,600	\$ 2,019,600	\$ -
<b>Total:</b>	<b>\$ 9,685,000</b>	<b>\$ 3,355,775</b>	<b>\$ 13,040,775</b>	<b>\$ -</b>

Debt

# 2018-A WATER & SEWER BOND

## DEBT PURPOSE

The Water & Sewer Revenue Bonds Series 2000 were issued to retire all of the City's Water & Sewer Revenue Bond Anticipation Notes, as well as to finance the costs of the acquisition and construction of facilities for the water and sewer system. The water system consists of pipes, wells, pumps, and storage tanks. The sewer system includes collectors and interceptors for the entire City.

## DEBT SCHEDULE

The original amount borrowed with the Water & Sewer Revenue Bond was \$8.7 million. The series 2007 Revenue Bonds were issued to retire the series 2000 bonds. An additional amount was borrowed to fund new wells, a 2 million gallon water storage tank, and purchase water rights through CWP. This bond requires annual installments of interest and principal due beginning November 2008 through November 2031, bearing interest ranging from 4.0% to 5.0%. This year's debt payment totals \$572,325. The bond has been refinanced and is now called the 2018 Water and Sewer Bond. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

## 2018-A WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 460,000	\$ 100,100	\$ 560,100	\$ 2,330,000
2022	\$ 485,000	\$ 83,500	\$ 568,500	\$ 1,845,000
2023	\$ 495,000	\$ 63,900	\$ 558,900	\$ 1,350,000
2024	\$ 520,000	\$ 43,600	\$ 563,600	\$ 830,000
2025	\$ 545,000	\$ 22,300	\$ 567,300	\$ 285,000
2026	\$ 285,000	\$ 5,700	\$ 290,700	\$ -
<b>Total:</b>	<b>\$ 2,790,000</b>	<b>\$ 319,100</b>	<b>\$ 3,109,100</b>	<b>\$ -</b>

# 2018-B WATER & SEWER BOND

## CITY DEBT SUMMARY

White Hills Sewer Line (to replace previously existing lagoon which was in place before annexation)

## DEBT SCHEDULE

The original amount borrowed was \$1,283,000. This bond requires an annual installment of interest and principal due beginning December 1, 2018 through December 2048, bearing an interest rate of 1.00%. The bond may be called anytime. The repayment will be from the sewer and water funds which can be seen on the next page. The debt service schedule for this bond is as follows:

### 2018-B WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2021	\$ 24,000	\$ 17,561	\$ 41,561	\$ 1,235,000
2022	\$ 25,000	\$ 17,321	\$ 42,321	\$ 1,210,000
2023	\$ 26,000	\$ 17,071	\$ 43,071	\$ 1,184,000
2024	\$ 27,000	\$ 16,811	\$ 43,811	\$ 1,157,000
2025	\$ 28,000	\$ 16,541	\$ 44,541	\$ 1,129,000
2026	\$ 28,000	\$ 16,261	\$ 44,261	\$ 1,101,000
2027	\$ 29,000	\$ 15,691	\$ 44,691	\$ 1,072,000
2028	\$ 29,000	\$ 15,401	\$ 44,401	\$ 1,043,000
2029	\$ 30,000	\$ 10,130	\$ 40,130	\$ 1,013,000
2030	\$ 31,000	\$ 9,820	\$ 40,820	\$ 982,000
2031	\$ 32,000	\$ 9,500	\$ 41,500	\$ 950,000
2032	\$ 33,000	\$ 9,170	\$ 42,170	\$ 917,000
2033	\$ 34,000	\$ 8,830	\$ 42,830	\$ 883,000
2034	\$ 35,000	\$ 8,480	\$ 43,480	\$ 848,000
<b>Total:</b>	<b>\$ 411,000</b>	<b>\$ 188,588</b>	<b>\$ 599,588</b>	<b>\$ -</b>

# 2018-B WATER & SEWER BOND

## WATER DEBT SERVICE

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
51-71-47100-8111 Principal S07 & S14 W&S				213,850	335,400	213,850
51-71-47100-8112 Principal S13 W&S				107,000	107,000	107,000
51-71-47100-8121 Interest S07 & S14 W&S	225,572	221,507	177,387	231,699	184,212	231,699
51-71-47100-8122 Interest - S13 W&S	38,425	36,653	34,607	34,606	34,606	34,606
51-71-47100-8131 Bond Refunding Cost	28,822	28,822	28,822			
51-71-47100-8132 Bond Issuance Cost		37,238	-			
51-71-47100-8151 Paying Agent Fee	10,637	7,456	7,471		7,450	
Principal Paid on Capital Debt					4,346	
51-71-47100-8161 White Hills Loan Reimbursement			10,692			
<b>Total:</b>	<b>303,455</b>	<b>331,675</b>	<b>258,979</b>	<b>587,155</b>	<b>673,014</b>	<b>587,155</b>

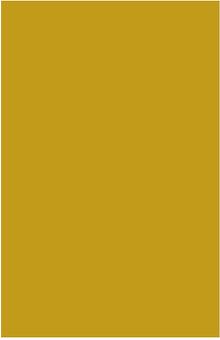
## SEWER DEBT SERVICE

Debt Service	2017 Actual	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
7100-811 Principal S07 & S14 W&S				241,150	241,150	241,150
7100-811 Principal DEQ				310,000	310,000	310,000
7100-812 Interest S07 & S14 W&S	303,028	176,489	246,044	261,277	261,277	261,277
7100-812 Interest DEQ	58,950	52,760	54,000	50,690	50,690	50,690
7100-813 Bond Refunding Cost	38,205	38,205	38,205			
7100-813 Bond Issuance Cost		49,362	47,133			
7100-815 Paying Agent Fee	3,164	4,594	2,279			
<b>Total:</b>	<b>403,347</b>	<b>321,410</b>	<b>387,661</b>	<b>863,117</b>	<b>863,117</b>	<b>863,117</b>





# XI. REDEVELOPMENT AGENCY

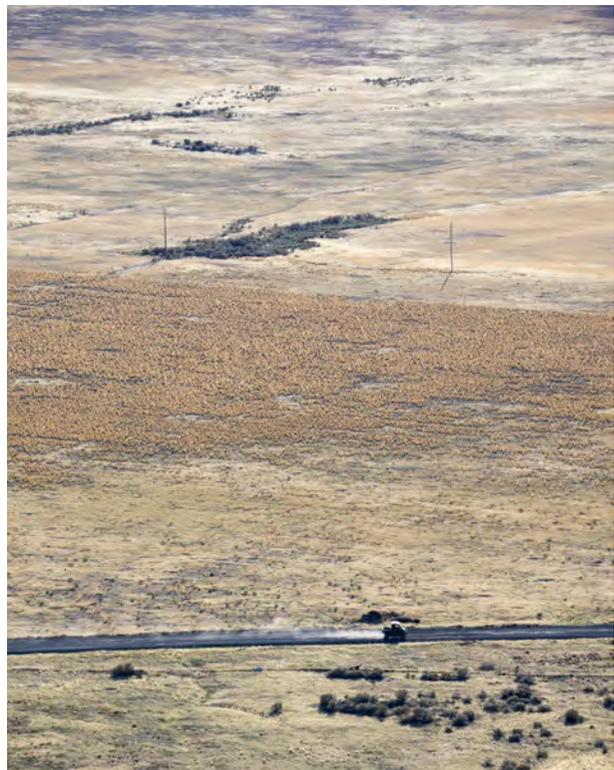


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Sweetwater CRA.....273



# REDEVELOPMENT AGENCY

## RDA SUMMARY

The Eagle Mountain RDA is made up of three different areas: the Economic Development Project Area 2012-1 (EDA 2012-1), the Parkside Community Development Project Area (Parkside CDA), and the Sweetwater Community Reinvestment Area (Sweetwater CRA). Detailed descriptions of the EDA 2012-1, the Parkside CDA, and the Sweetwater CRA are included in this section of the budget.

## FY 2021 SUMMARY

### Fund 80- Eagle Mountain Redevelopment Agency Revenue & Expenditure Summary

SUMMARY EXPENDITURES	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
EDA 2012-1 Expenditures	34,748	79,006	77,873	116,924	125,312
Parkside CDA Expenditures	31,692	24,868	18,560	20,018	21,238
Sweetwater CRA Expenditures					5,778,406
<b>Expenditure Total:</b>	<b>66,440</b>	<b>103,874</b>	<b>96,433</b>	<b>136,942</b>	<b>5,924,956</b>

SUMMARY REVENUES	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
EDA 2012-1 Revenues	36,801	83,669	77,873	123,612	125,312
Parkside CDA Revenues	17,792	26,055	18,560	19,758	21,238
Sweetwater CRA Revenues					5,778,406
Use of Fund Balance Reserve					
<b>Revenue Total:</b>	<b>54,593</b>	<b>109,725</b>	<b>96,433</b>	<b>143,370</b>	<b>5,924,956</b>

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:					
Fund Balance (Deficit)- Beginning:	(11,847)	5,850	-	6,428	-
Use of Fund Balance Reserve:	4,746	(7,101)	(1,251)	(1,251)	5,177
Fund Balance (Deficit)- Ending:	-	-	-	-	-
	<b>(7,101)</b>	<b>(1,251)</b>	<b>(1,251)</b>	<b>5,177</b>	<b>5,177</b>

## EDA 2012-1 PURPOSE

The ST 2013 (formerly known as SAA 2006, which was formerly known as 2000-1 SID) bond was used to acquire and construct irrigation and landscaping improvements, road improvements, fencing, trails, curbs, gutters, utilities, a gas regulator station, and a North Service Area well and storage tank.

## EDA 2012-1

**Fund 80 -  
ECONOMIC DEVELOPMENT AREA (EDA) 2012-1**

EXPENDITURES	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
80-47-80000-4320 Consulting Services		6,366		1,250	
80-47-80000-6451 Public Infrastructure Fund (Roads, Utilities, etc.)	34,748	72,640	73,979	115,674	119,046
80-61-48000-9110 EDA Administration (5%)			3,894		6,266
<b>Expenditure Total:</b>	<b>34,748</b>	<b>79,006</b>	<b>77,873</b>	<b>116,924</b>	<b>125,312</b>

REVENUE	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
80-00-31109-0000 EDA 2012-1 Property Tax	36,801	77,303	77,873	123,612	125,312
80-00-38110-0000 Due From General Fund		6,366			
<b>Revenue Total:</b>	<b>36,801</b>	<b>83,669</b>	<b>77,873</b>	<b>123,612</b>	<b>125,312</b>

# PARKSIDE CDA

## PARKSIDE CDA PURPOSE

The City designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt, concrete, sanitary sewer, storm drain, culinary water improvements, and related expenses.

## PARKSIDE CDA

**Fund 80 -  
COMMUNITY DEVELOPMENT AREA (PARKSIDE CDA)**

EXPENDITURES		2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
80-47-80000-4320	Consulting Services		6,366		1,250	
80-47-80000-6450	Developer Incentive Fund (Major Retailer TIF)	31,692	18,502	17,632	18,768	20,176
80-61-48000-9110	CDA Administration (5%)			928		1,062
<b>Expenditure Total:</b>		<b>31,692</b>	<b>24,868</b>	<b>18,560</b>	<b>20,018</b>	<b>21,238</b>

REVENUE		2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
80-00-31110-0000	Parkside CDA Property Tax	17,792	19,689	18,560	19,758	21,238
80-00-38110-0000	Due From General Fund		6,366			
<b>Revenue Total:</b>		<b>17,792</b>	<b>26,055</b>	<b>18,560</b>	<b>19,758</b>	<b>21,238</b>

# SWEETWATER CRA

## SWEETWATER CRA PURPOSE

The City designated the Sweetwater CRA to incentivize Facebook to locate in Eagle Mountain. The CRA facilitates the reimbursements of property taxes to Facebook over 20 year phases, with one-hundred percent of personal property tax reimbursed, and eight-percent of real property tax reimbursed.

## SWEETWATER CRA

**Fund 80 -  
SWEETWATER CRA**

EXPENDITURES	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
Consulting Services Redevelopment Activies (Infrastructure, Incentives) Housing Requirement CRA Administration					5,196,065 577,341 5,000
<b>Expenditure Total:</b>	-	-	-	-	<b>5,778,406</b>

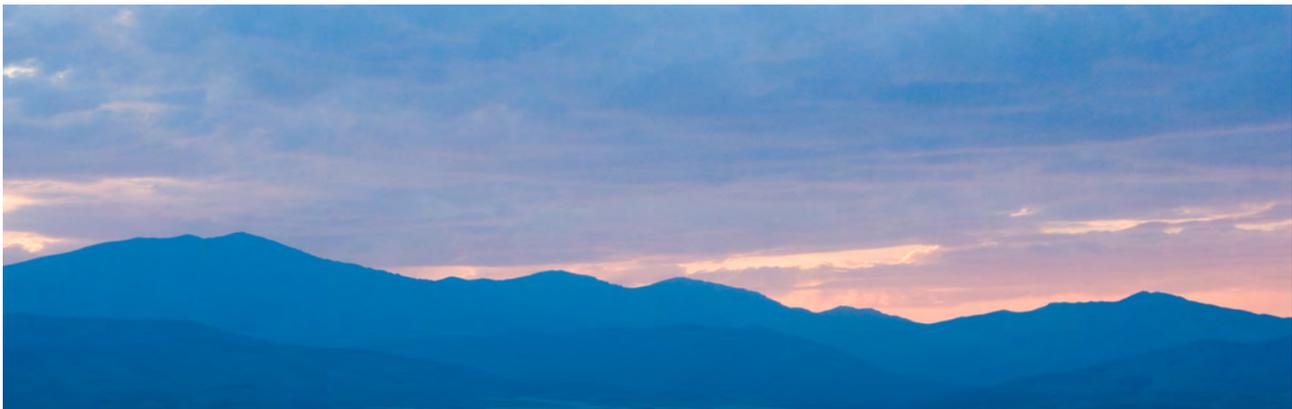
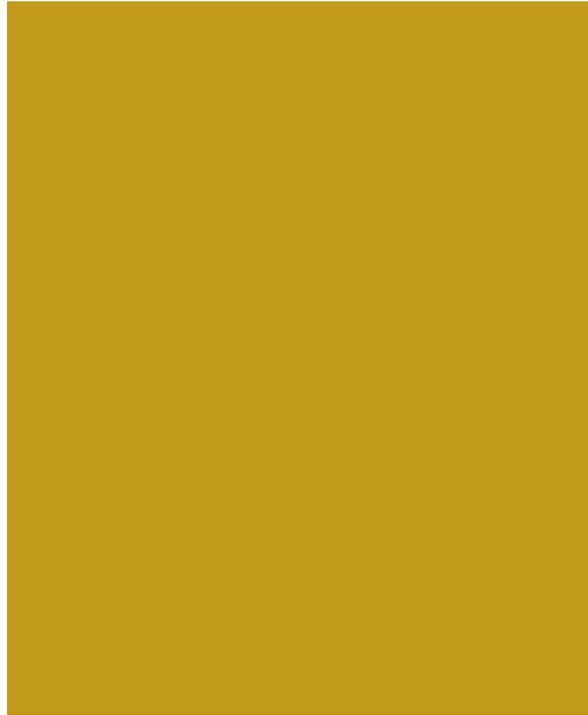
REVENUE	2018 Actual	2019 Actual	2020 Approved	2020 Projected	2021 Adopted
80-00-31111-0000 CRA Property Tax 80-00-38110-0000 Due From General Fund					5,778,406
<b>Revenue Total:</b>	-	-	-	-	<b>5,778,406</b>





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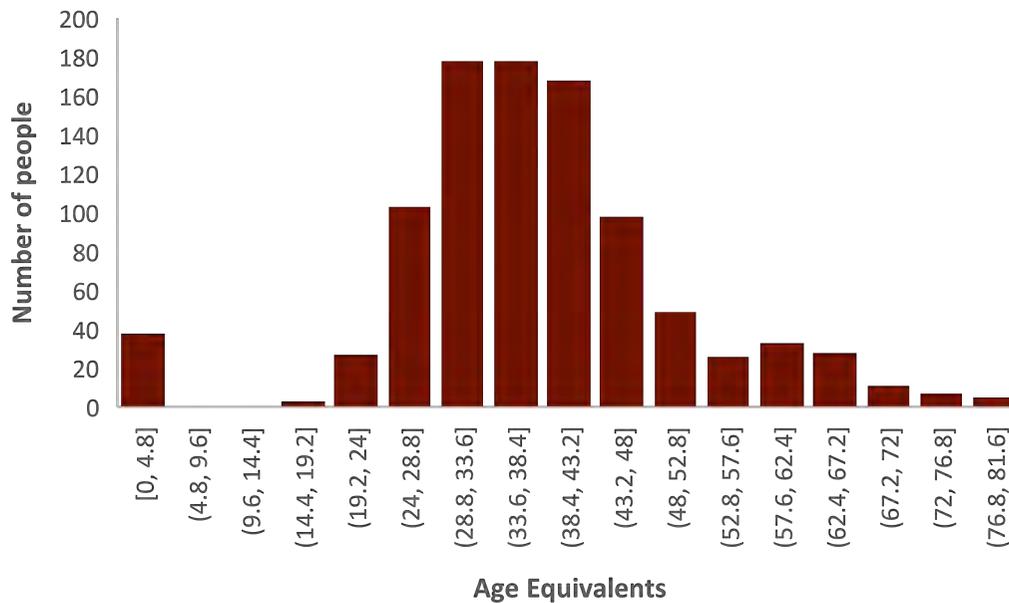


# DEMOGRAPHICS

## SOURCE OF DEMOGRAPHICS

The following charts and graphs are based on information gathered from the annual Residents Satisfaction Survey, the results of which may be found in the next section. Our sample size included roughly 950 Eagle Mountain Residents over the age of 18 and is large enough to make valid conclusions about the demographics of Eagle Mountain's population.

### Average Age in Eagle Mountain

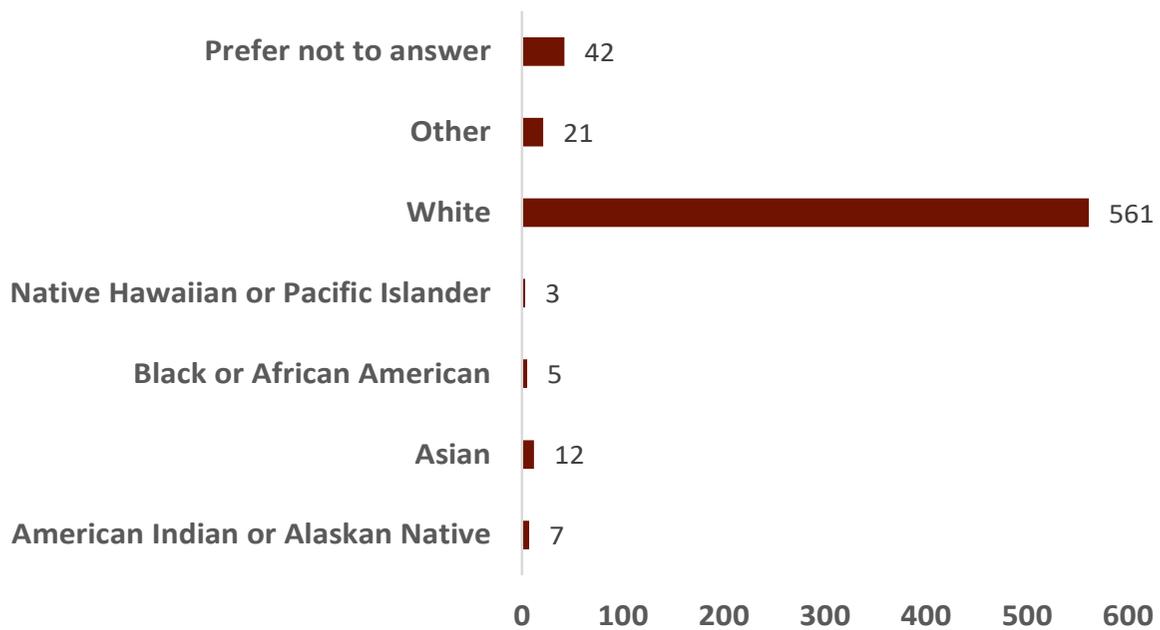




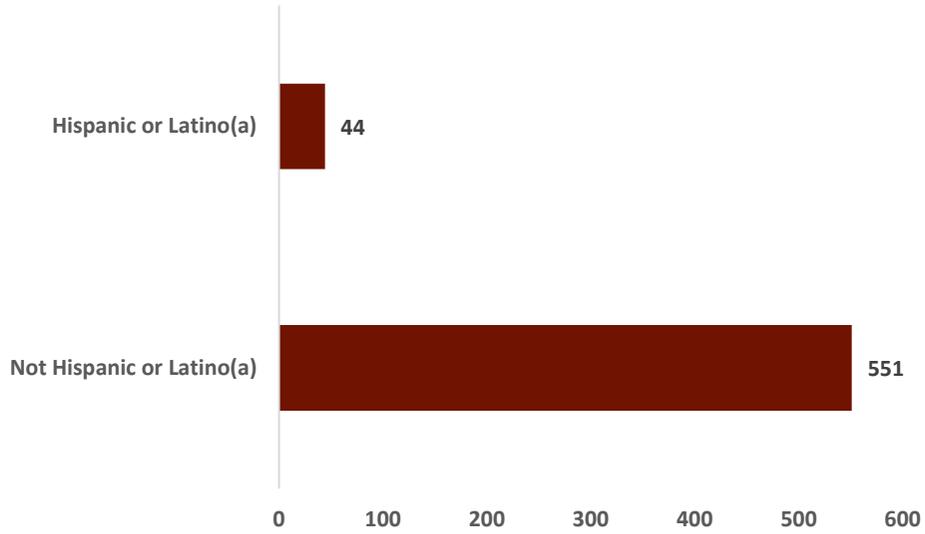
## Gender



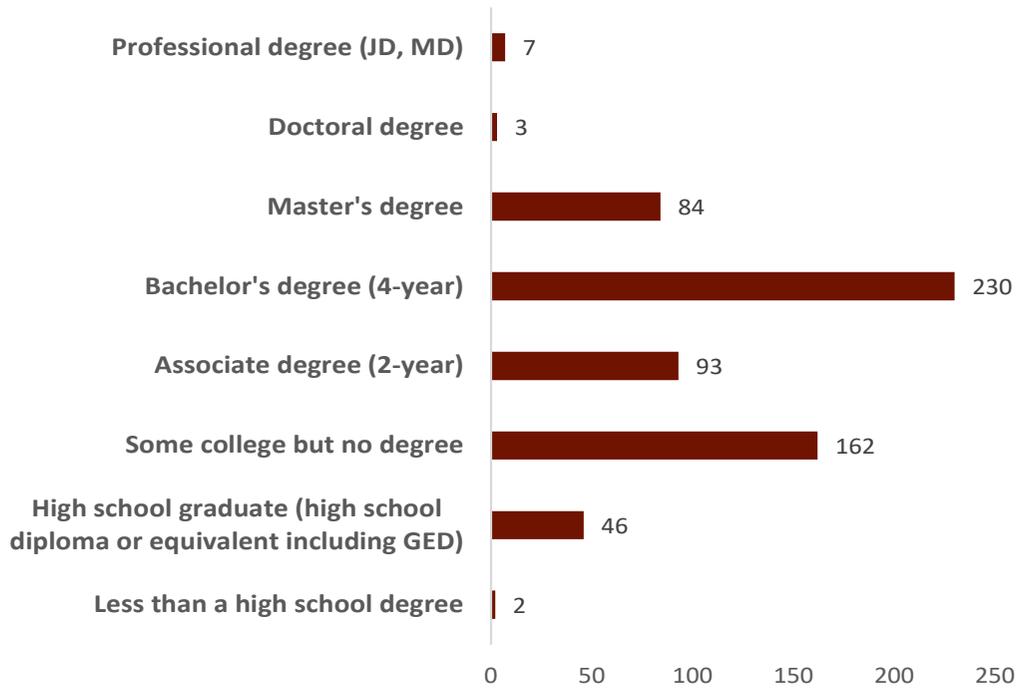
## Race



## Ethnicity

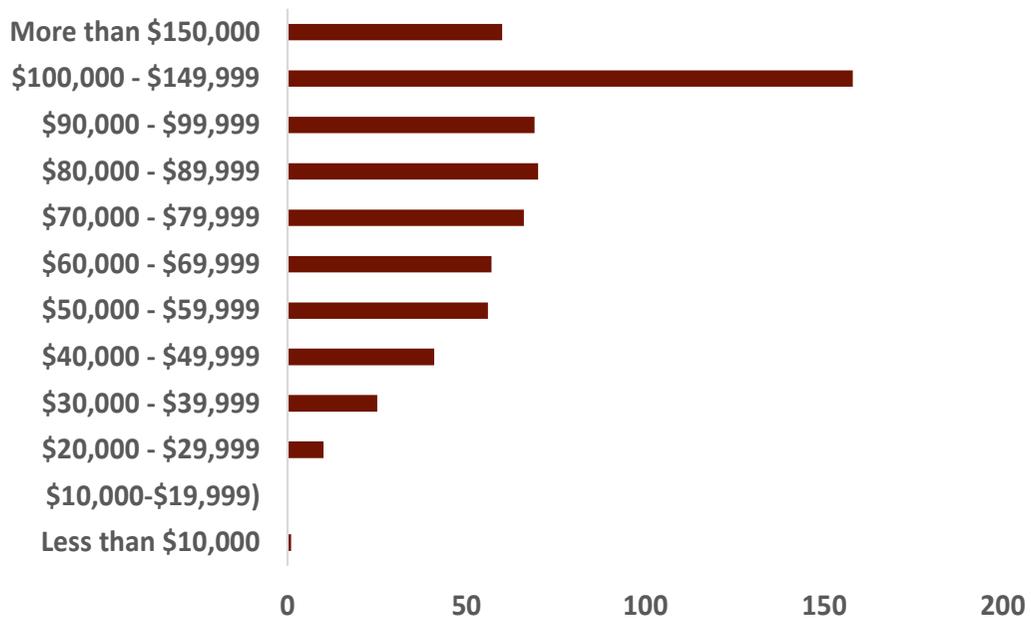


## Level of Education





## Household Income



## Percent of Renters & Homeowners



# RESIDENT SURVEY RESULTS

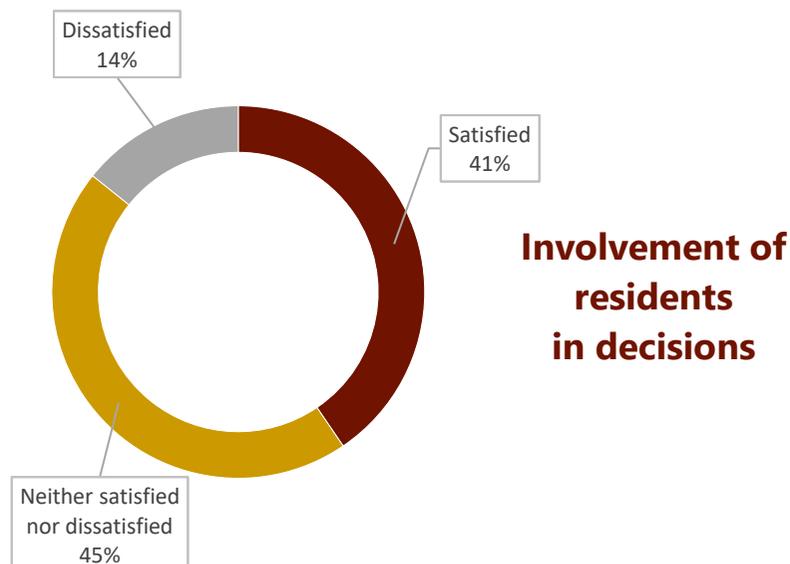
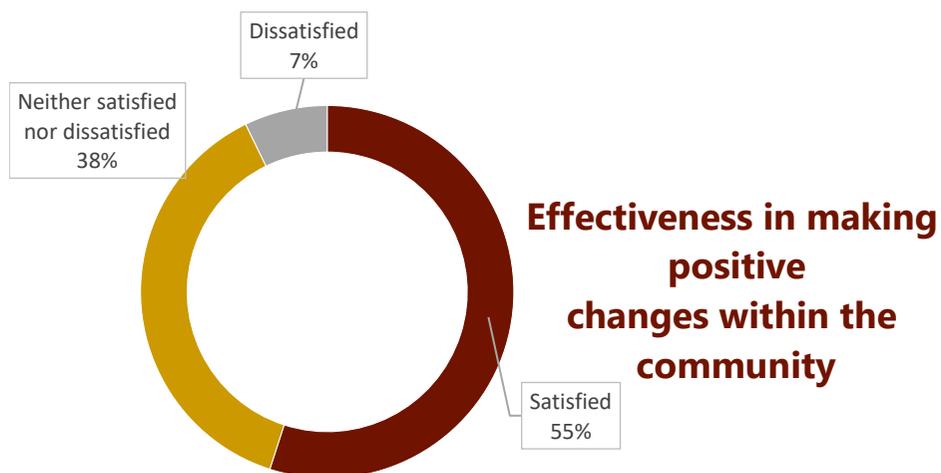
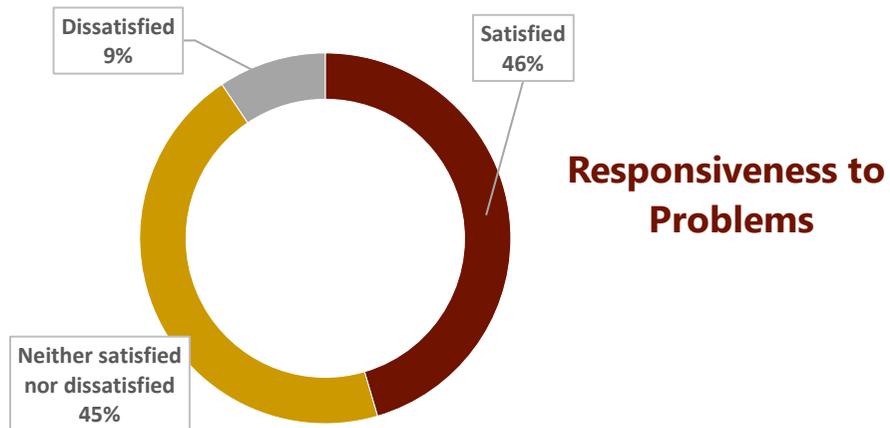
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## ABOUT THE RESIDENT SURVEY

The Eagle Mountain Resident Survey is an annual survey conducted by City administration to gauge public opinion and satisfaction on various aspects of City operations. The 2020 Resident Survey was offered from July 20th, 2020 through July 31st, 2020, and it was distributed using the survey's link via social media channels, and the city's newsletter. Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and potential participants could opt-out of completing the survey. We attempted to alleviate this by distributing the survey by email. While participating this way was still voluntary, participants were both more aware of the survey and may have been more willing to complete the survey when paying his or her utility bill. After distributing the survey in these various methods, the sample was large enough to reflect our population. In total, there were 950 completed responses. The survey had 46 questions, including supplemental and optional questions, and took approximately 10 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in the aggregate. The following provides a briefing of the survey responses.

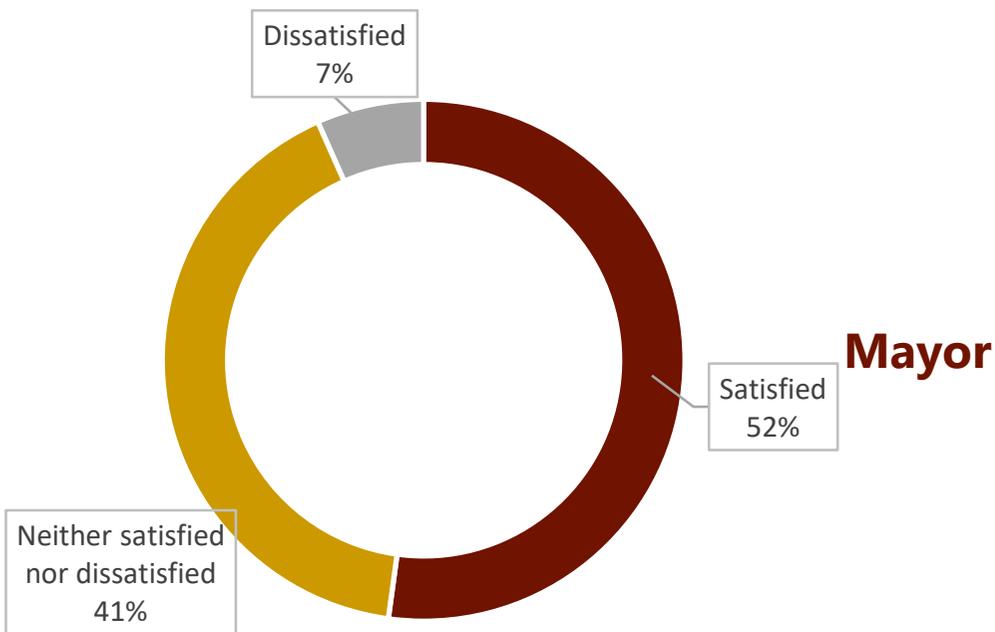
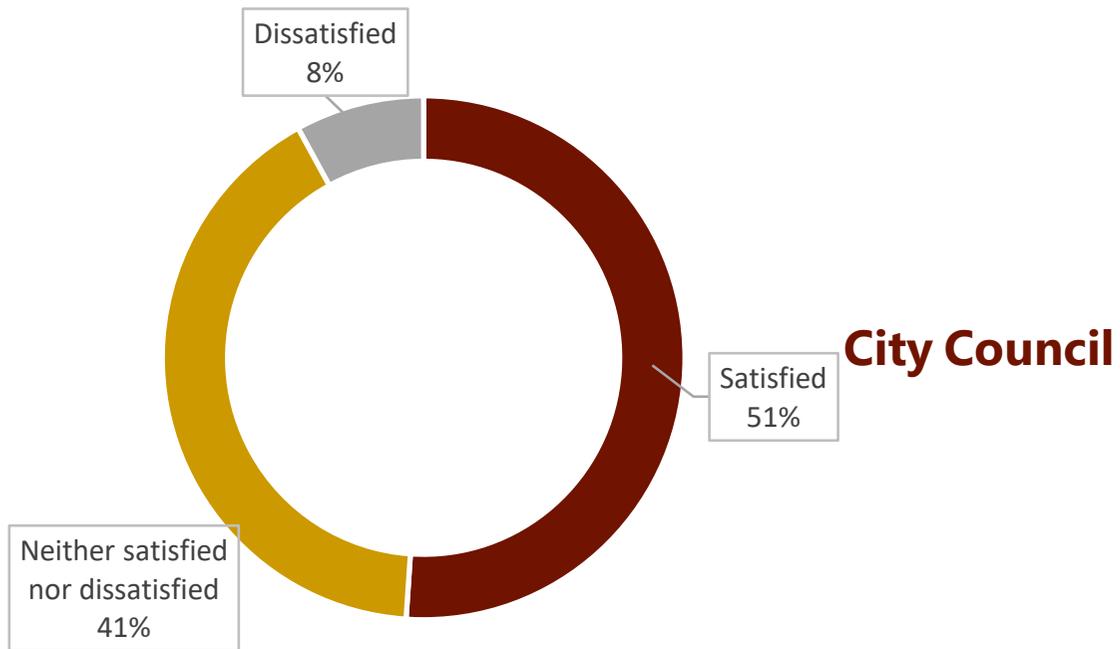


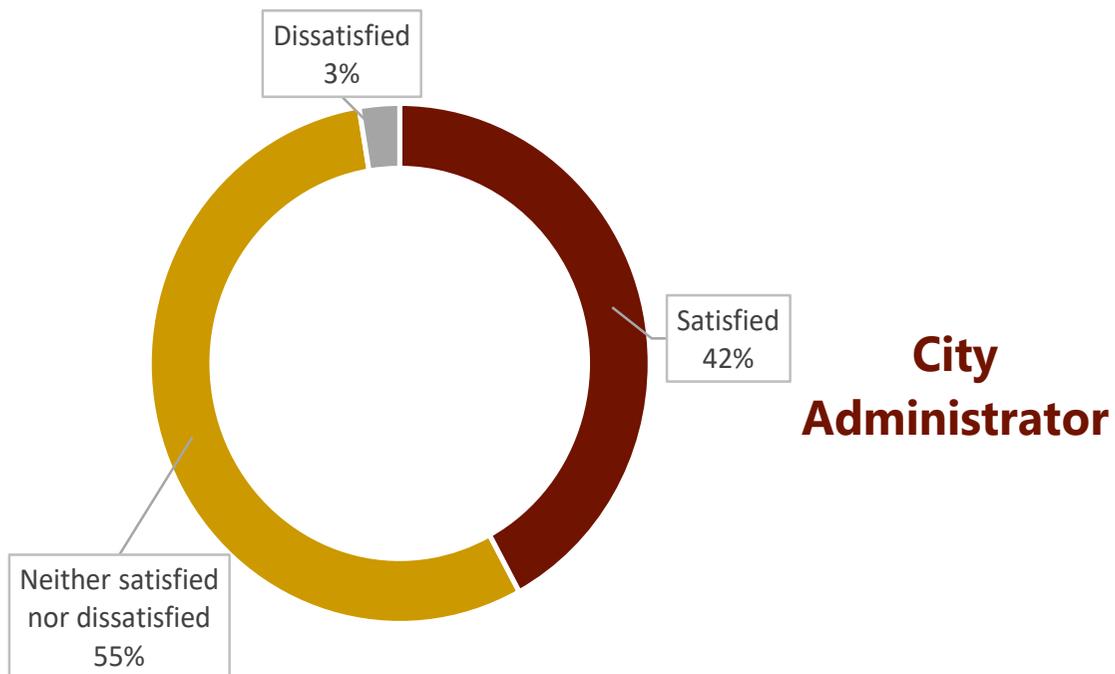
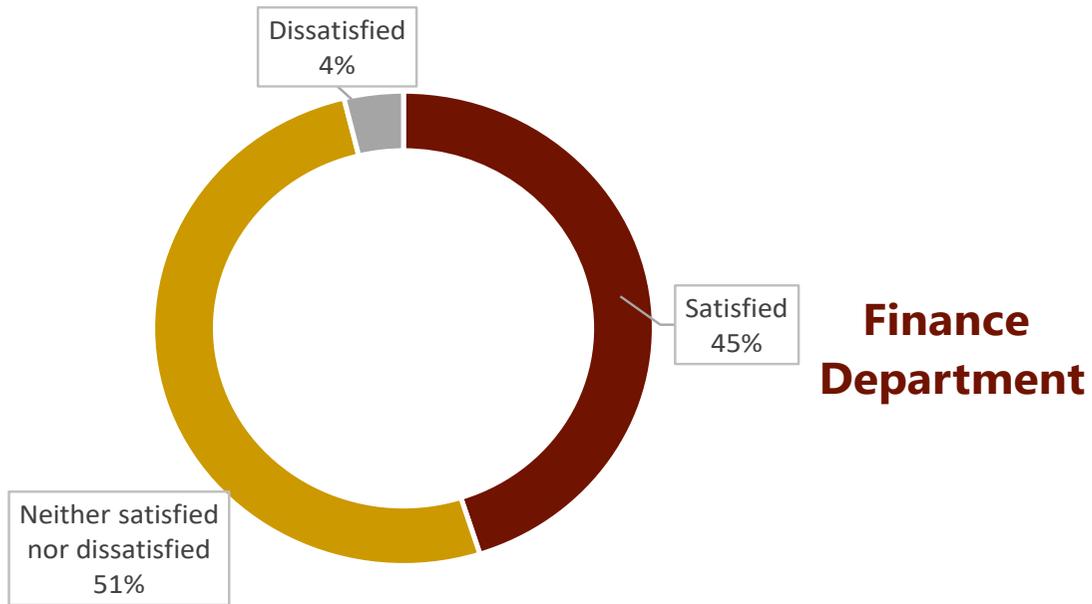
Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:



# RESIDENT SURVEY RESULTS

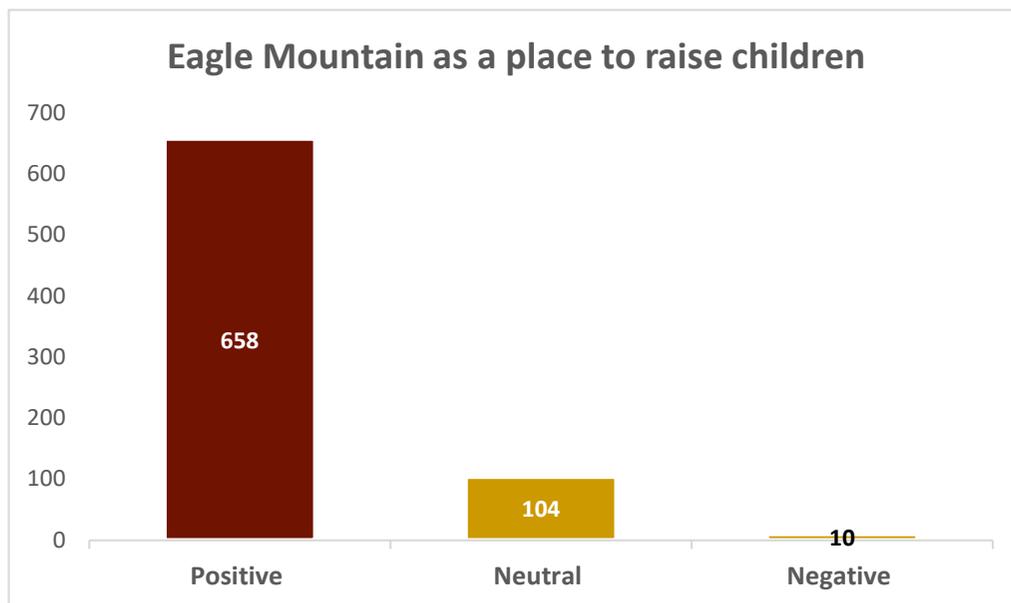
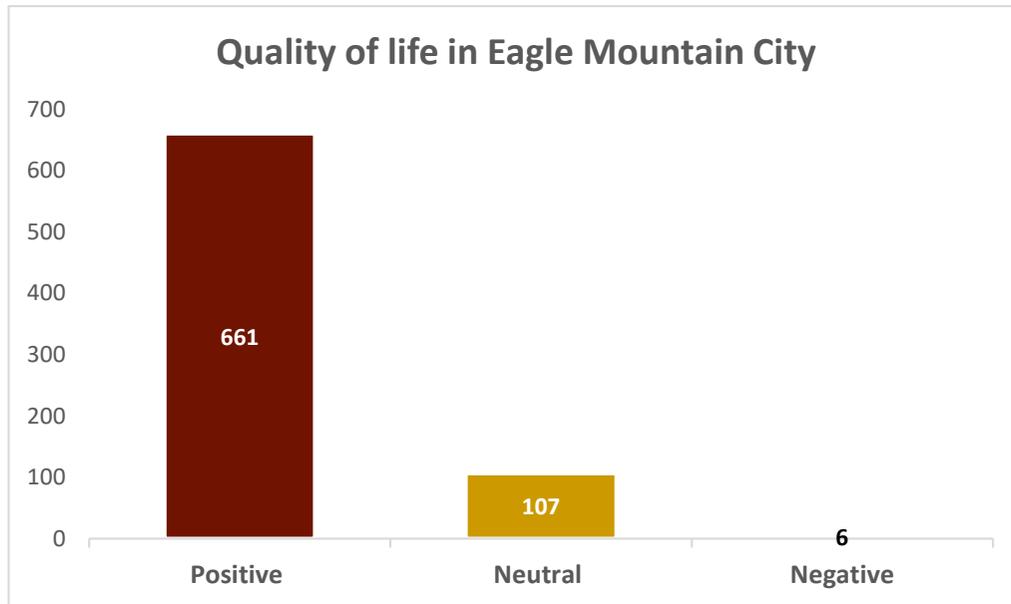
Please rate how satisfied you are with the following offices:





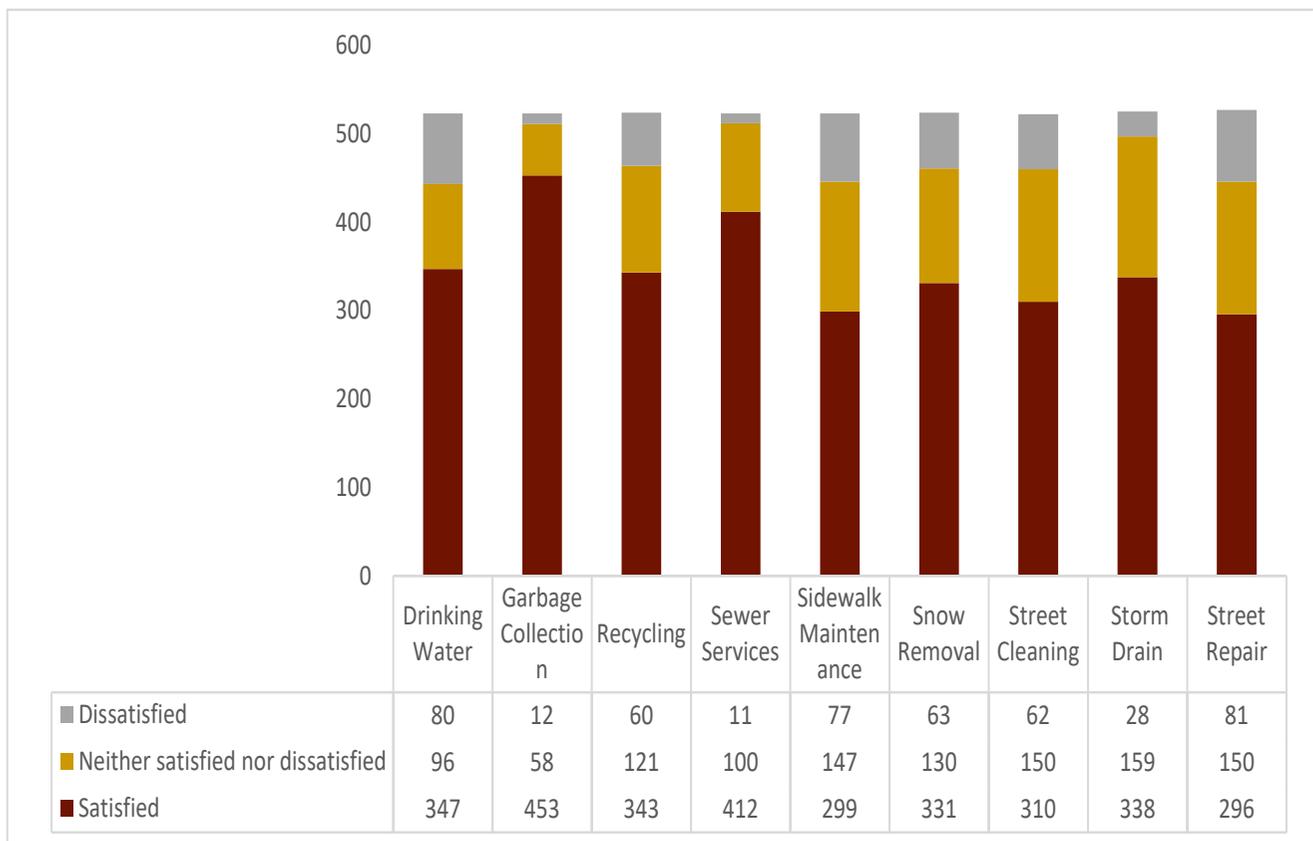
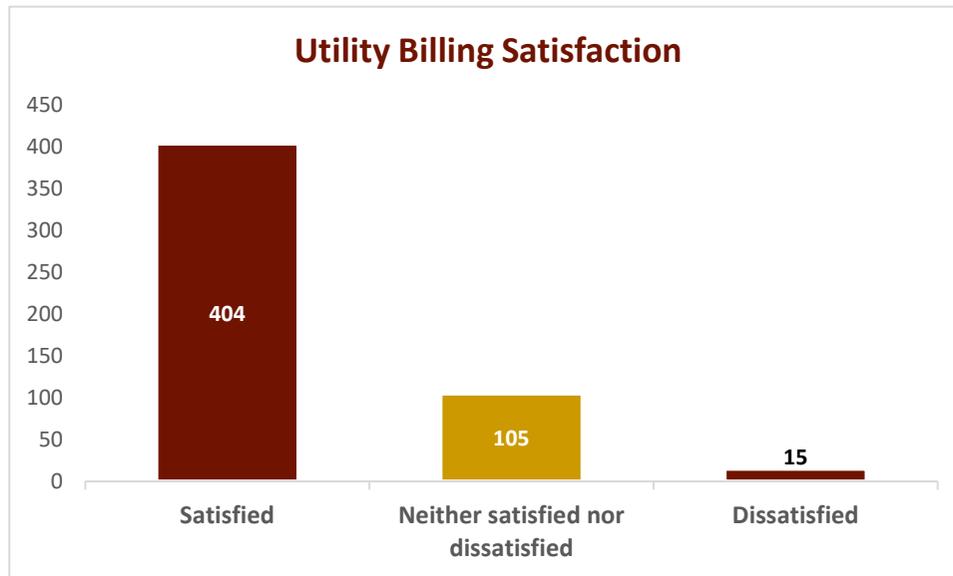
# RESIDENT SURVEY RESULTS

Please rate each of the following quality of life aspect in Eagle Mountain:



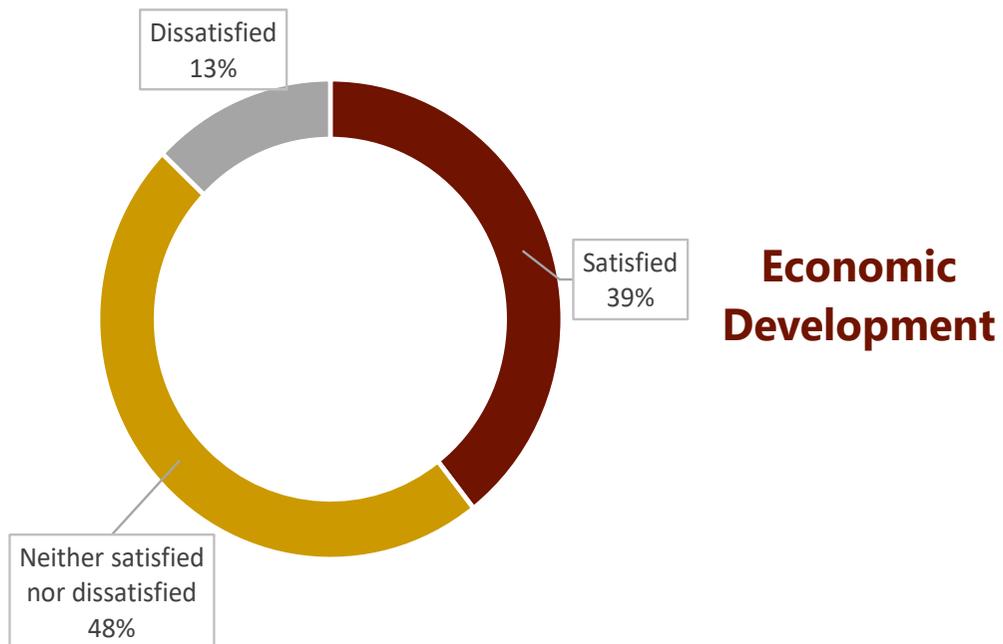
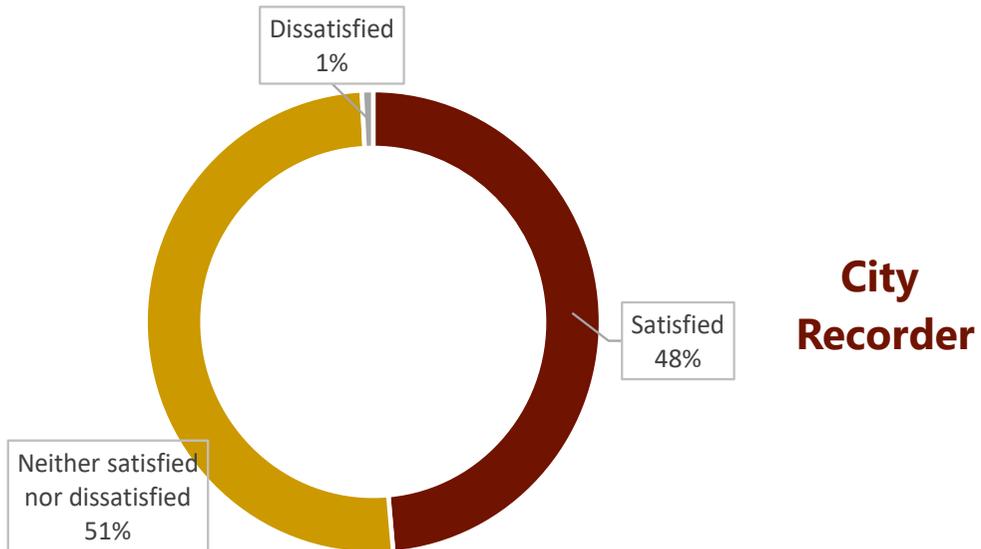


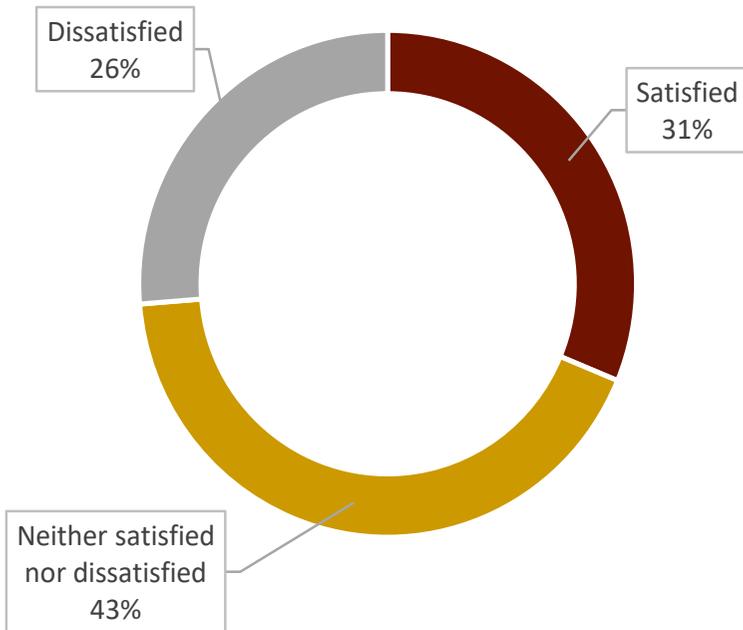
Please rate your satisfaction level with the quality of each of the following Utility Billing services:



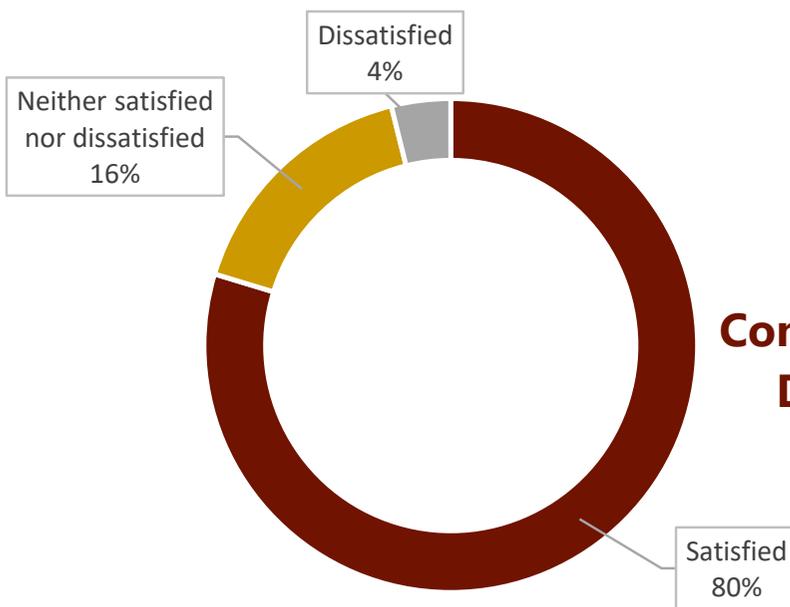
# RESIDENT SURVEY RESULTS

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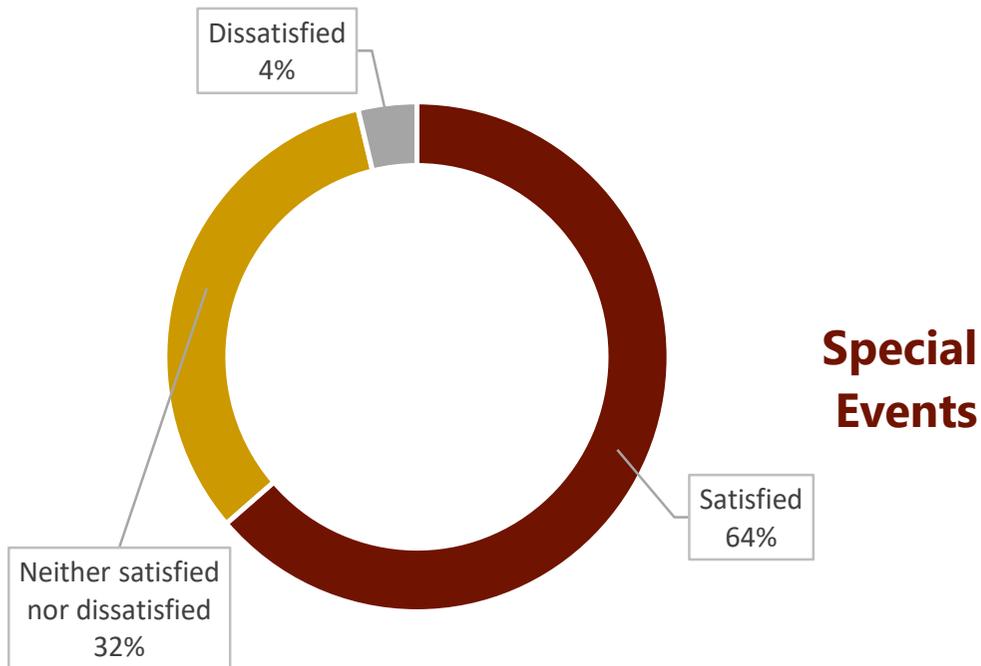
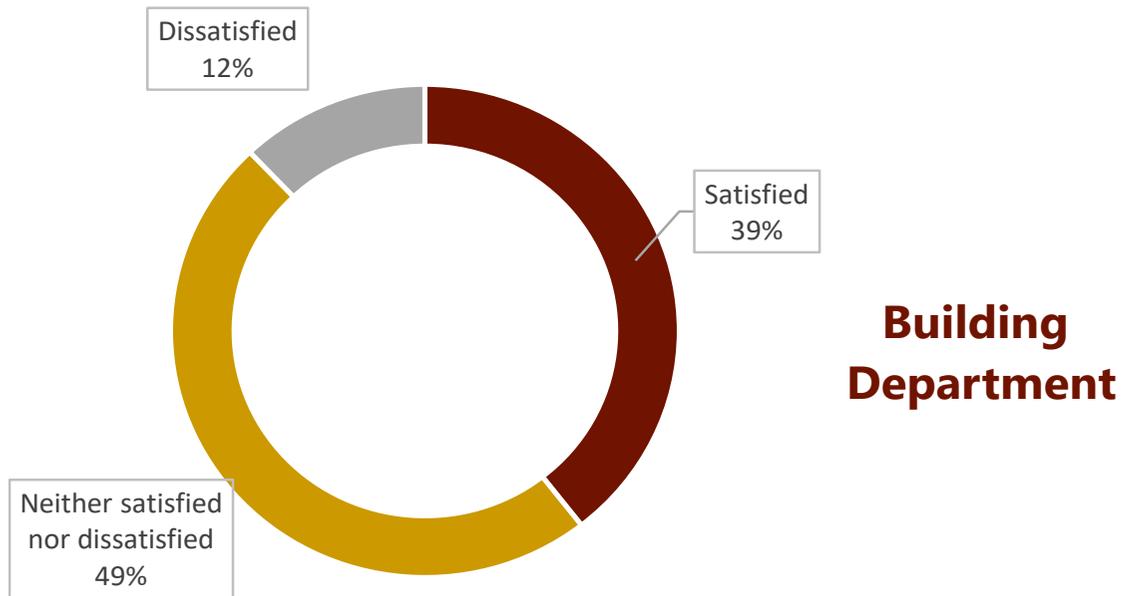
## City Planning



## Communications Department

# RESIDENT SURVEY RESULTS

Please rate how satisfied you are with the following offices:





## What respondents say is a change most needed in Eagle Mountain City



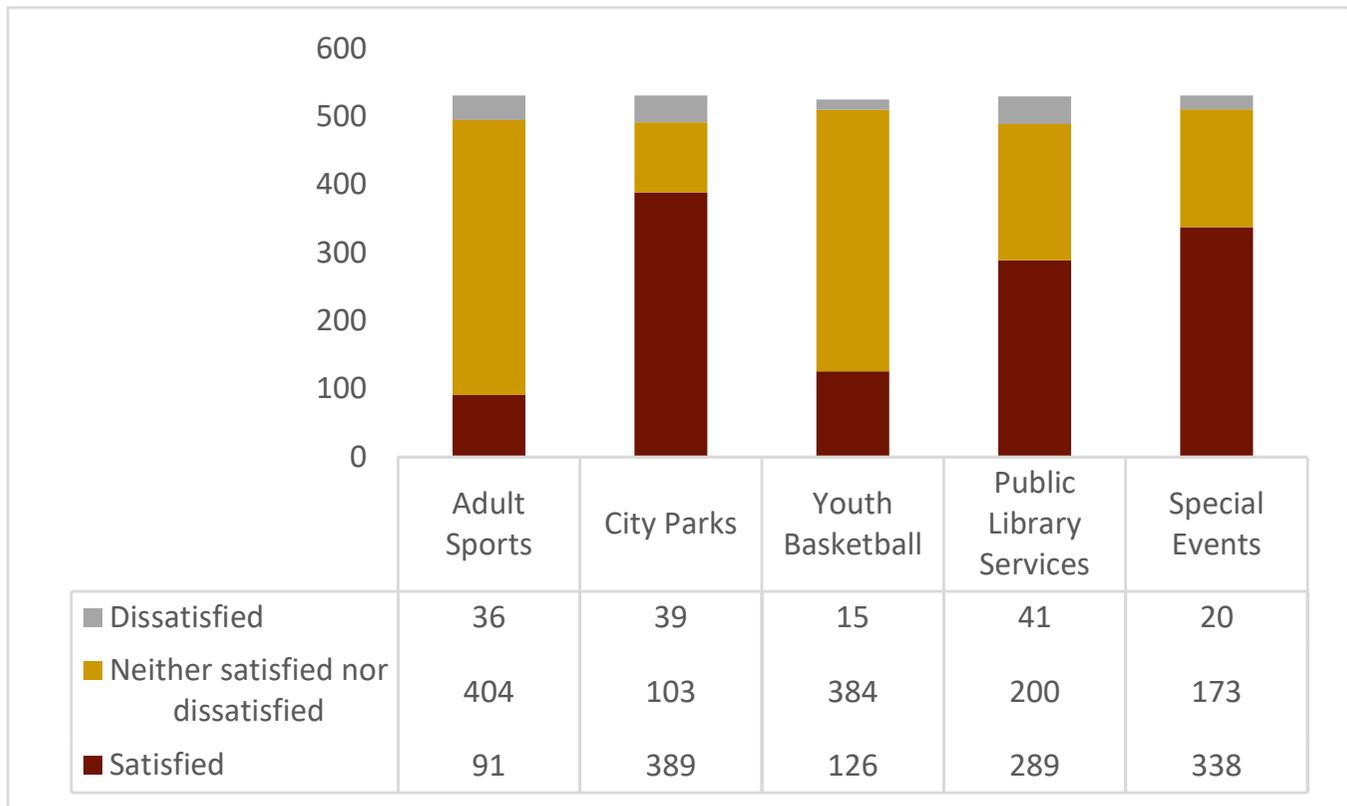
# RESIDENT SURVEY RESULTS

## What respondents say is the service most needed in Eagle Mountain City





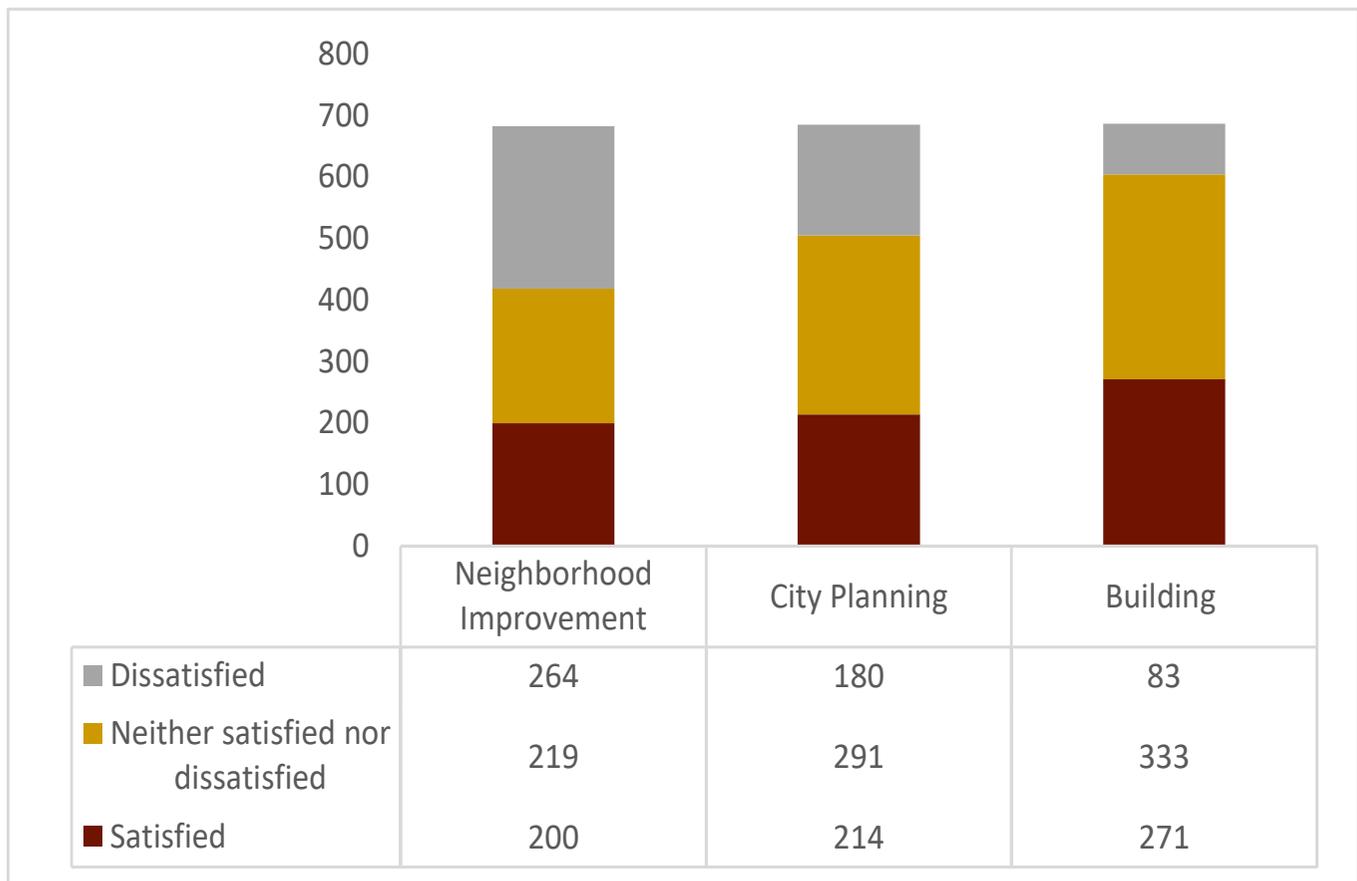
**Please rate your satisfaction level with the following Recreation services:**







**Please rate your satisfaction level with the following community development services:**



# RESIDENT SURVEY RESULTS

## YEAR-TO-YEAR SATISFACTION COMPARISON

**Please rate your satisfaction level with the following services:**

City Service/Department	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Administration	3.66	3.48	3.40	3.35	3.39
Adult Sports	3.06	3.08	3.08	3.13	3.10
Emergency Medical Services	3.93	3.73	3.77	3.79	3.57
Animal Control	3.39	3.36	3.39	3.39	3.30
Building Department	3.20	3.28	3.16	3.09	3.27
City parks	3.32	3.48	3.62	3.89	3.66
City Planning	3.08	3.11	2.95	2.81	3.05
Crime Prevention	3.66	3.61	3.64	3.65	3.52
Crossing Guards	3.94	3.83	3.93	3.87	3.55
Drinking water	3.51	3.57	3.52	3.51	3.51
Economic Development	3.20	3.31	3.33	3.23	3.27
Finance Department	3.31	3.46	3.44	3.44	3.41
Fire Services	4.01	3.94	3.97	3.99	3.81
Garbage Collection	3.98	4.01	3.94	3.95	3.76
Public Information	3.78	3.68	3.79	3.12	3.76
Public Library Services	3.60	3.55	3.59	3.70	3.47
Recorder	3.57	3.56	3.52	3.50	3.48
Recycling	3.72	3.67	3.63	3.53	3.54
Sewer services	3.48	3.81	3.81	3.79	3.77
Sidewalk maintenance	3.46	3.50	3.43	3.47	3.42
Snow removal	3.42	3.45	3.49	3.63	3.51
Special Events	3.58	3.80	3.85	3.95	3.60
Storm Drain	3.57	3.61	3.55	3.60	3.59
Street cleaning	3.40	3.47	3.46	3.53	3.48
Street repair	3.13	3.33	3.29	3.36	3.41
Traffic Enforcement	3.59	3.33	3.47	3.35	3.37
Wildfire Services	3.79	3.86	3.78	3.86	3.81
Youth Sports (Basketball)	3.21	3.26	3.21	3.25	3.21
<b>Overall City Satisfaction</b>	<b>3.46</b>	<b>3.51</b>	<b>3.53</b>	<b>3.53</b>	<b>3.49</b>

\*Note:

For 2021, the survey was run allowing respondents to rate using only three options: Satisfied (4), Neither satisfied nor dissatisfied (3), Dissatisfied (2). Because the data collected only reflected three possible values, the data was comparatively analyzed to make a relevant comparison with previous years.



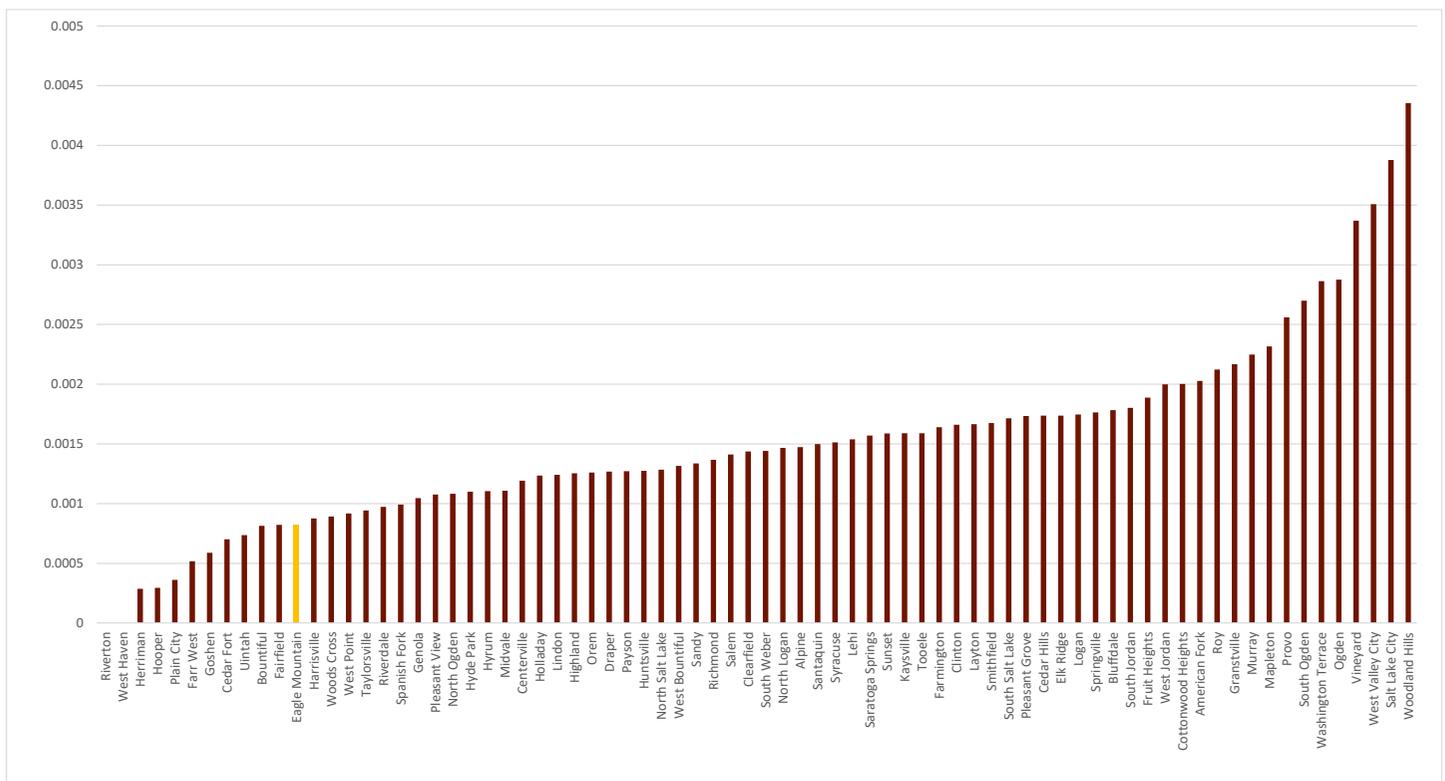
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# CITY PROPERTY TAX STUDY

Rank	City	County	City Property Tax Rate FY 2020	Population
1	Riverton	Salt Lake	0	42,680
2	West Haven	Weber	0	12,916
3	Herriman	Salt Lake	0.000287	35,640
4	Hooper	Weber	0.000294	8,458
5	Plain City	Weber	0.000361	6,560
6	Farr West	Weber	0.000517	6,836
7	Goshen	Utah	0.000589	1,108
8	Cedar Fort	Utah	0.000701	255
9	Uintah	Weber	0.000736	1,525
10	Bountiful	Davis	0.000814	43,792
11	Fairfield	Utah	0.000822	136
<b>12</b>	<b>Eagle Mountain</b>	<b>Utah</b>	<b>0.000825</b>	<b>29,919</b>
13	Harrisville	Weber	0.000875	6,356
14	Woods Cross	Davis	0.000891	11,287
15	West Point	Davis	0.000917	10,434
16	Taylorsville	Salt Lake	0.000943	60,294
17	Riverdale	Weber	0.000972	8,727
18	Spanish Fork	Utah	0.000991	38,673
19	Genola	Utah	0.001045	1,255
20	Pleasant View	Weber	0.001076	9,806
21	North Ogden	Weber	0.001082	18,943
22	Hyde Park	Cache	0.0011	4,467
23	Hyrum	Cache	0.001104	8,065
24	Midvale	Salt Lake	0.001107	32,893
25	Centerville	Davis	0.001192	17,221
26	Holladay	Salt Lake	0.001235	30,746
27	Lindon	Utah	0.001241	10,826
28	Highland	Utah	0.001254	18,362
29	Orem	Utah	0.00126	95,428
30	Draper	Salt Lake	0.001268	47,402
31	Payson	Utah	0.001272	19,699
32	Huntsville	Weber	0.001274	776
33	North Salt Lake	Davis	0.001284	20,020
34	West Bountiful	Davis	0.001315	5,578
35	Sandy	Salt Lake	0.001337	95,420
36	Richmond	Cache	0.001367	2,622
37	Salem	Utah	0.001411	7,808
38	Clearfield	Davis	0.001437	31,016
39	South Weber	Davis	0.001441	7,159
40	North Logan	Cache	0.001466	10,457
41	Alpine	Utah	0.001473	10,430
42	Santaquin	Utah	0.001499	11,154
43	Syracuse	Davis	0.001512	28,342
44	Lehi	Utah	0.001538	61,508
45	Saratoga Springs	Utah	0.00157	27,347
46	Sunset	Davis	0.001587	5,229
47	Kaysville	Davis	0.001589	30,961
48	Tooele	Tooele	0.001589	33,805
49	Farmington	Davis	0.00164	23,208
50	Clinton	Davis	0.00166	21,618
51	Layton	Davis	0.001666	75,106
52	Smithfield	Cache	0.001674	11,102
53	South Salt Lake	Salt Lake	0.001715	24,860
54	Pleasant Grove	Utah	0.001734	38,066
55	Cedar Hills	Utah	0.001737	10,252
56	Elk Ridge	Utah	0.001737	3,460
57	Logan	Cache	0.001747	50,478
58	Springville	Utah	0.001763	32,603
59	Bluffdale	Salt Lake	0.001783	12,114
60	South Jordan	Salt Lake	0.001802	68,491
61	Fruit Heights	Davis	0.001887	6,100
62	West Jordan	Salt Lake	0.001999	113,089
63	Cottonwood Heights	Salt lake	0.002002	34,170
64	American Fork	Utah	0.002027	29,384
65	Roy	Weber	0.002123	38,238
66	Granstville	Tooele	0.002167	10,566
67	Murray	Salt Lake	0.002249	49,118
68	Mapleton	Utah	0.002317	9,509
69	Provo	Utah	0.00256	116,146
70	South Ogden	Weber	0.0027	17,010
71	Washington Terrace	Weber	0.002863	9,138
72	Ogden	Weber	0.002876	86,126
73	Vineyard	Utah	0.003369	4,873
74	West Valley City	Salt Lake	0.003508	135,985
75	Salt Lake City	Salt Lake	0.003878	195,701
76	Woodland Hills	Utah	0.004354	1,380



## Eagle Mountain has the 12th lowest FY 2020 property tax rate in a study comparing 76 Utah cities.



# UTILITY SALE PROCEEDS PLAN

Project	Project Budget	Spent to Date	Remaining
<b>Parks</b>			
Current Park Improvements	\$ 270,000	\$ 271,996	\$ (1,996)
Cory B. Wride Memorial Park - Phase 1	\$ 3,500,000	\$ 3,770,759	\$ (270,759)
Nolen Park Splash Pad Upgrades	\$ 50,000	\$ 8,400	\$ 41,600
Nolen Park Splash Pad Pavilion	\$ 40,000	\$ 61,413	\$ (21,413)
Bike Park Improvements	\$ 25,000	\$ 23,283	\$ 1,717
Hidden Canyon Detention Pond	\$ 50,000	\$ 21,928	\$ 28,072
Silverlake Amphitheater	\$ 200,000	\$ -	\$ 200,000
Rodeo Grounds Fencing	\$ 8,000	\$ 8,000	\$ -
Rodeo Bleachers	\$ 45,000	\$ 45,000	\$ -
Eagle Park Pavillion	\$ 50,000	\$ -	\$ 50,000
Park Bathrooms	\$ 320,000	\$ 224,969	\$ 95,031
<b>Subtotal:</b>	<b>\$ 4,558,000</b>	<b>\$ 4,435,748</b>	<b>\$ 122,252</b>

<b>Streets</b>			
Pony Express Road Median Landscaping - Ranches	\$ 500,000	\$ 337,149	\$ 162,851
Pony Express Road Median Landscaping - City Center	\$ 500,000	\$ 500,000	\$ -
City Center Walking Trail Landscaping	\$ 1,000,000	\$ 525,501	\$ 474,500
Walking Trail Connectivity	\$ 400,000	\$ 156,279	\$ 243,721
Walking Trail Amenities (Benches, Shade Structures & Garbage Cans)	\$ 50,000	\$ -	\$ 50,000
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	\$ 541,000	\$ 545,772	\$ (4,772)
Pony Express Parkway Widening	\$ 500,000	\$ 449,903	\$ 50,097
<b>Subtotal:</b>	<b>\$ 3,491,000</b>	<b>\$ 2,514,603</b>	<b>\$ 976,397</b>

<b>Cemetery</b>			
Cemetery Fencing & Improvements	\$ 100,000	\$ 66,084	\$ 33,916
<b>Subtotal:</b>	<b>\$ 100,000</b>	<b>\$ 66,084</b>	<b>\$ 33,916</b>

<b>Miscellaneous</b>			
Accounts Receivable	\$ 1,000,000	\$ 1,000,000	\$ -
Neighborhood Match Grant Program	\$ 1,000,000	\$ 92,388	\$ 907,612
Eagle Mountain City 20th Year Anniversary	\$ 100,000	\$ 90,490	\$ 9,510
Emergency Preparedness Measures	\$ 500,000	\$ 479,315	\$ 20,685
Recreation Center	\$ 2,600,000	\$ -	\$ 2,600,000
<b>Subtotal:</b>	<b>\$ 5,200,000</b>	<b>\$ 1,662,194</b>	<b>\$ 3,537,806</b>

<b>Totals</b>			
<b>Total:</b>	<b>\$ 13,349,000</b>	<b>\$ 8,678,628</b>	<b>\$ 4,670,372</b>
		Approximate Amount Available	\$ 4,670,372
<b>Total Remaining, Unbudgeted:</b>			<b>\$ -</b>



Project Name	Project Description
	<b>Parks</b>
Current Park Improvements	Completing various small park projects across the City in parks that had already been started
Cory B. Wride Memorial Park - Phase 1	First phase of improving 62-acre park, including area around baseball fields
Nolen Park Splash Pad Upgrades	Repairs and water efficiency upgrades on City's splash pad
Nolen Park Splash Pad Pavilion	Construction of a pavilion to provide much-needed shade and picnic tables near the splash pad
Bike Park Improvements	Repairs and upgrades to the City's mountain bike park in order to increase safety and usability of the park
Hidden Canyon Detention Pond	Completion of a clean-out area in the storm drain system
Silverlake Amphitheater	Installing slides and other play equipment at the Silverlake Amphitheater, specifically the hill
Rodeo Grounds Fencing	Installation of a security perimeter fencing at rodeo grounds
Rodeo Bleachers	Purchase of permanent bleachers to install at rodeo grounds
Eagle Park Pavilion	Construction of a pavilion to provide much-needed shade at Eagle Park. Part of a Budget Amendment on March 5th, 2019.
Park Bathrooms	Installation of bathroom kits at several parks throughout the City

# UTILITY SALE PROCEEDS PLAN

Streets	
Pony Express Road Median Landscaping - Ranches	Redesigned and new landscaping medians along Pony Express Parkway to better allow for water efficiency
Pony Express Road Median Landscaping - City Center	Landscaping medians along Pony Express Parkway that have not been landscaped
City Center Walking Trail Landscaping	Finishing landscaping of areas along trail system adjacent to Pony Express Parkway
Walking Trail Connectivity	Finish sections of the City's extensive trail system where gaps exist
Walking Trail Amenities	Aesthetic improvements targeted at increasing comfort and usability of City's trail system, such as benches, shade structures, and garbage cans
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	Pulverize and repave the area just east of the roundabout on Eagle Mountain Blvd.
Pony Express Parkway Widening	Widening Pony Express Parkway from three to five lanes from Porter's Crossing to the Saratoga Springs Border



### Cemetery

Cemetery Fencing & Improvements

Design and installation of fencing surrounding the City's cemetery to ensure protection of the area

### Miscellaneous

Accounts Receivable

Paying off unpaid account balances for gas and electric customer accounts that are in collection process

Neighborhood Match Grant Program

Providing matching grant funds for neighborhoods in order to work with neighborhoods on completing beautification or other improvement projects throughout the City

Eagle Mountain City 20th Year Anniversary

Hosting events, creating merchandise, and advertising to celebrate the City's 20th Anniversary

Recreation Center

Development of a YMCA in Eagle Mountain for resident use

Emergency Preparedness Measures

Purchase of generators and other materials to ensure the ability to supply water from wells in emergency situations

# FTE TABLES

General Fund	2019	2020	2021		2019	2020	2021
<b>Building</b>				<b>Legislative</b>			
Community Development Director	1.00	1.00	0.50	City Council	5.00	5.00	5.00
Building Permit Technician	1.00	1.00	2.26	<b>Library</b>			
Lead Inspector	1.00	1.00	1.00	Library Director	1.00	1.00	1.00
Building Inspector	2.93	3.76	3.50	Assistant Librarian	1.00	1.00	1.00
Executive Assistant	1.00	1.00	0.00	Library Technicians	4.33	4.51	4.43
Office Assistants	1.26	1.26	0.75	<b>Parks</b>			
<b>Communications and Community Relations</b>				Parks & Recreation Director	0.63	0.63	0.90
C&C Director	0.93	0.93	0.93	Parks & Cemetery Supervisor	1.00	1.00	0.99
Digital Communications Specialist	0.00	0.00	1.00	Parks Technician	6.50	7.50	7.00
Receptionist	1.25	1.25	1.25	Seasonal Parks Worker	0.50	0.50	1.00
<b>Economic Development</b>				Administrative Assistant	0.00	0.00	0.25
Economic Development Director	0.65	0.65	0.65	Part-time	0.50	1.00	0.50
<b>Engineering</b>				<b>Planning</b>			
City Engineer	1.00	1.00	1.00	Community Development Director	1.00	1.00	0.50
City Inspector	1.00	1.00	2.00	Planning Manager	1.00	1.00	1.00
Blue Stakes Locator	1.00	1.00	1.00	Planners	1.00	1.00	2.00
Engineering Assistant	1.00	2.50	2.50	Office Assistant	0.00	0.00	0.25
Office Manager	0.33	0.33	0.50	Code Enforcement Officer	1.50	1.50	2.00
<b>Executive</b>				<b>Police</b>			
Mayor	1.00	1.00	1.00	PT School Crossing Guards	4.52	4.52	4.52
City Administrator	1.00	1.00	1.00	<b>Recorder</b>			
Assistant City Administrator	0.50	0.50	0.50	City Recorder	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	Deputy Recorder	2.00	2.00	2.00
Senior Project Manager	0.35	0.35	0.35	Part-time	0.50	0.50	0.50
Management Analyst	0.90	0.90	0.90	<b>Recreation</b>			
Management Interns	0.66	0.66	0.66	Parks & Recreation Director	0.33	0.33	0.08
<b>Facilities</b>				Recreation Manager	1.00	1.00	1.00
Operations Director	0.00	0.00	0.50	Sports Coordinator	0.00	0.00	1.00
Facilities Manager	0.50	0.50	1.00	Recreation Assistant	1.00	1.00	0.25
Environmental Compliance Officer	0.00	0.00	1.00	Recreation Aide	1.20	1.60	1.40
Maintenance	1.00	2.00	0.75	<b>Senior Council</b>			
Administrative Assistant	0.00	0.00	0.50	Special Events Director	0.10	0.10	0.10
Custodian	1.25	1.75		<b>Special Events</b>			
<b>Finance</b>				Parks & Recreation Director	0.08	0.08	0.08
Finance Director	0.50	0.50	0.50	Special Events Director	0.90	0.90	0.90
AP/AR Clerk	1.00	1.00	1.00	Event Aide	0.50	0.67	0.67
Accounting Technician	1.00	1.00	1.00	<b>Streets</b>			
City Treasurer	1.00	1.00	1.00	Streets Manager	0.00	0.00	0.66
Management Interns	0.00	0.00	0.33	Streets Supervisor	0.66	0.66	1.00
Financial Analyst	0.10	0.10	0.10	Streets Technician	6.00	6.00	5.50
<b>Human Resources</b>				Seasonal Streets Worker	0.50	0.50	1.00
Human Resources Manager	1.00	1.00	1.00	Administrative Assistant	0.25	0.25	0.25
				<b>Total:</b>	<b>73.59</b>	<b>79.67</b>	<b>82.64</b>



Enterprise Fund	2019	2020	2021
<b>Sewer</b>			
Public Works Director	0.33	0.33	0.50
Assistant Public Works Director	0.34	0.34	0.00
Wastewater Supervisor	1.00	1.00	1.00
Wastewater Technician	3.53	3.53	4.00
Seasonal	0.00	0.00	0.25
Administrative Assistant	0.64	0.64	0.50
<b>Storm Water</b>			
Storm Water Supervisor	0.33	0.33	0.33
Storm Water Technician	3.00	3.00	3.00
Administrative Assistant	0.25	0.25	0.25
<b>Water</b>			
Public Works Director	0.34	0.34	0.50
Assistant Public Works Director	0.34	0.34	0.00
Water Supervisor	1.00	1.00	1.00
Water Technicians	3.91	5.53	6.50
Meter Reader	1.00	1.00	0.63
Part-time	0.63	0.63	0.31
Administrative Assistant	0.25	0.25	0.50
<b>Total:</b>	<b>16.89</b>	<b>18.51</b>	<b>19.27</b>

Internal Service Fund	2019	2020	2021
<b>GIS</b>			
GIS Technician	1.00	1.50	1.00
GIS Interns	0.00	0.00	0.66
<b>Utility Billing</b>			
Utility Billing Team Leader	1.00	1.00	1.00
Utility Billing Clerk	2.50	2.88	2.89
<b>Fleet Fund</b>			
Facilities and Fleet Manager	0.50	1.50	0.50
Fleet Technician	0.00	0.00	1.00
<b>Total:</b>	<b>5.00</b>	<b>6.88</b>	<b>7.05</b>

Special Revenue Fund	2019	2020	2021
<b>Cemetery</b>			
Parks and Recreation Director	0.05	0.05	0.05
<b>Total:</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

FTE Totals	2019	2020	2021
General Fund	73.59	79.67	82.64
Enterprise Fund	16.89	18.51	19.27
Special Revenue Fund	0.05	0.05	0.05
Internal Service Fund	5.00	6.88	7.05
<b>Total:</b>	<b>95.53</b>	<b>105.11</b>	<b>109.01</b>

# FY 2020 BUDGET AMENDMENTS

## GENERAL FUND BUDGET AMENDMENTS

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date Done?</u>
<b>General Government</b>					
Utah South Pacific Celebration Event	\$ -	\$ 5,000.00	\$ 5,000.00	Fund Balance	6/8/2019 ✓
Independence Day Fireworks	\$ -	\$ 5,000.00	\$ 5,000.00	Fund Balance	6/8/2019
Defibrillator for Senior Center	\$ -	\$ 1,500.00	\$ 1,500.00	Fund Balance	15/10/2019
Senior Bus Wrap Removal	\$ -	\$ 3,500.00	\$ 3,500.00	Fund Balance	15/10/2019
Traffic Study (Lone Tree Pkwy/Bobby Wren)	\$ -	\$ 10,000.00	\$ 10,000.00	Fund Balance	15/10/2019
Youth Council Scholarship	\$ -	\$ 2,000.00	\$ 2,000.00	Fund Balance	15/10/2019
Digital Media Specialist	\$ -	\$ 40,000.00	\$ 40,000.00	Fund Balance	21/1/2020
Operating System Upgrade	\$ -	\$ 3,000.00	\$ 3,000.00	Fund Balance	21/1/2020
Salary Study Changes (All Funds + Council) + Benefits	\$ -	\$ 125,000.00	\$ 125,000.00	Fund Balance	19/5/2020
Fast Track Fees 10-33-42420-1116	\$ -	\$ 40,000.00	\$ 40,000.00	Developer Payments	19/5/2020
Snow Removal 10-41-44100-5721	\$ 80,000.00	\$ 92,000.00	\$ 12,000.00	Fund Balance	19/5/2020
Street Sign Maintenance 10-41-44100-5730	\$ 35,000.00	\$ 50,000.00	\$ 15,000.00	Fund Balance	19/5/2020
Library Materials from Grants 10-18-45800-5795	\$ 7,000.00	\$ 14,000.00	\$ 7,000.00	Grants	19/5/2020
COVID-19 Response Materials (various)	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance or Federal Funding	19/5/2020
Cemetery Landscaping Increases	\$ 2,500.00	\$ 9,500.00	\$ 7,000.00	Plot Sale Revenue	19/5/2020
Phone System Upgrade	\$ -	\$ 50,000.00	\$ 50,000.00	Fund Balance	19/5/2020
New Street Light Installs	\$ -	\$ 500,000.00	\$ 500,000.00	Developer Payments	19/5/2020
Security System 10-19-41950-2610	\$ 35,000.00	\$ 60,000.00	\$ 25,000.00	Fund Balance (previous year)	
Compensation Study 10-19-41980-4531	\$ -	\$ 15,000.00	\$ 15,000.00	Fund Balance	
<b>Subtotal General Government:</b>	<b>\$ 159,500.00</b>	<b>\$ 1,050,500.00</b>	<b>\$ 891,000.00</b>		

## ENTERPRISE FUND BUDGET AMENDMENTS

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
<b>Enterprise Funds</b>					
Fixed Based Meter Reading System	\$ -	\$ 330,000.00	\$ 330,000.00	Fund Balance (from '19)	15/10/2019
Silverlake PRV	\$ -	\$ 300,000.00	\$ 300,000.00	Fund Balance (from '19)	15/10/2019
Utility Rate Study (UB) 63-43-63000-4531	\$ -	\$ 20,000.00	\$ 20,000.00	Enterprise Fund Balances	19/5/2020
Utility Billing Printing/Mailing 63-	\$ 55,000.00	\$ 65,000.00	\$ 10,000.00	Enterprise Fund Balances	
<b>Subtotal Enterprise Funds:</b>	<b>\$ 55,000.00</b>	<b>\$ 715,000.00</b>	<b>\$ 660,000.00</b>		



## CAPITAL PROJECTS FUND BUDGET AMENDMENTS

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date Done?</u>
<b>Capital Projects</b>					
PE Parkway Widening (Lake Mtn. to Frontier MS)	\$ -	\$ 2,000,000.00	\$ 2,000,000.00	Loan - State Infrastructure Bank	6/8/2019
Accomodation and Storage Renovations to City Hall	\$ -	\$ 5,000.00	\$ 5,000.00	G.F. Fund Balance	6/8/2019
Additional City Center Trail Connections (3)	\$ -	\$ 50,000.00	\$ 50,000.00	G.F. Fund Balance/Grant Revenue	6/8/2019
Traffic Light (Aviator and EM Blvd)	\$ -	\$ 200,000.00	\$ 200,000.00	Transportation IF Fund Bal	15/10/2019
Landscape Improvements (PE Pkwy/Ranches Pkwy)	\$ -	\$ 25,000.00	\$ 25,000.00	G.F. Fund Balance	15/10/2019
Silverlake Trees (\$52k collected, \$32k expended)	\$ -	\$ 20,000.00	\$ 20,000.00	G.F. Fund Balance	15/10/2019
Card Access Security System-City Hall/Link to C.D.	\$ -	\$ 29,000.00	\$ 29,000.00	G.F. Fund Balance	15/10/2019
PE Parkway Widening (Lake Mtn. to Frontier MS)	\$ 2,000,000.00	\$ 2,220,000.00	\$ 220,000.00	Transportation IF Fund Bal	21/1/2020
Airport Road Design	\$ -	\$ 60,000.00	\$ 60,000.00	Transportation IF Fund Bal	21/1/2020
Facebook Infrastructure (carry-over from FY 19) - 51 & 52	\$ -	\$ 7,500,000.00	\$ 7,500,000.00	Facebook Reimbursement	21/1/2020
PE Park Bathroom (from FY 2019)	\$ -	\$ 140,000.00	\$ 140,000.00	Capital Projects Fund Balance	19/5/2020
PE Parkway Widening (Lake Mtn. to Frontier MS)	\$ 2,220,000.00	\$ 2,260,000.00	\$ 40,000.00	Transportation IF Fund Bal	19/5/2020
Library Expansion	\$ 100,000.00	\$ 140,000.00	\$ 40,000.00	G.F. Fund Balance	19/5/2020
Wash Bay (CDBldg)	\$ 100,000.00	\$ 150,000.00	\$ 50,000.00	G.F. Fund Balance	19/5/2020
PE Trench Rebuilds	\$ -	\$ 800,000.00	\$ 800,000.00	MAG Funds (10% retainer + addtl)	19/5/2020
Traffic Light (Lone Tree Pkwy and PE Pkwy)	\$ -	\$ 215,000.00	\$ 215,000.00	Transportation IF Fund Bal	19/5/2020
Park Fee-in-Lieu Reimbursement (reserve in Cap. Proj. Fund)	\$ -	\$ 250,000.00	\$ 250,000.00	Capital Projects Fund Reserve	19/5/2020
Hummer Trail	\$ -	\$ 16,500.00	\$ 16,500.00	Safe Routes to School Grant	
Valley View Park Restroom	\$ 80,000.00	\$ 135,000.00	\$ 55,000.00	G.F. Fund Balance	
<b>Subtotal Capital Projects:</b>	<b>\$ 4,500,000.00</b>	<b>\$ 16,215,500.00</b>	<b>\$ 11,715,500.00</b>		

## IMPACT FEE (WITHIN SPECIAL REVENUE) BUDGET AMENDMENTS

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date Done?</u>
<b>Impact Fees</b>					
Transportation Loan Payment (PE Pkwy)	\$ -	\$ 235,000.00	\$ 235,000.00	Fund Balance	6/8/2019
Transportation Impact Fee IFA/IFFP	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	6/8/2019
Water Impact Fee IFA/IFFP	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	6/8/2019
Sewer Impact Fee IFA/IFFP	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	6/8/2019
Water Impact Fee IFFP	\$ 25,000.00	\$ 38,000.00	\$ 13,000.00	Fund Balance	15/10/2019
Water Impact Fee IFA	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	15/10/2019
SITLA Impact Fee Reimbursement 11-51-51000-6302	\$ 15,000.00	\$ 50,000.00	\$ 35,000.00	Impact Fees Received	19/5/2020
Developer Impact Fee Reimbursements 12-51-52000-6310	\$ 35,000.00	\$ 100,000.00	\$ 65,000.00	Impact Fees Received	19/5/2020
Developer Impact Fee Reimbursements 17-51-59000-6310	\$ 6,800.00	\$ 25,000.00	\$ 18,200.00	Impact Fees Received	19/5/2020
To Capital Projects Fund for Lone Tree Light	\$ -	\$ 215,000.00	\$ 215,000.00	Fund Balance	19/5/2020
Developer Impact Fee Reimbursements 18-51-44100-6310	\$ 300,000.00	\$ 400,000.00	\$ 100,000.00	Impact Fees Received	
<b>Subtotal Impact Fees:</b>	<b>\$ 381,800.00</b>	<b>\$ 1,163,000.00</b>	<b>\$ 781,200.00</b>		

# ACRONYMS

TERM	STANDS FOR	TERM	STANDS FOR
AFG	Assistance to Firefighters Grant	MBO	Management By Objectives
CAFR	Comprehensive Annual Financial Report	NBIA	National Business Incubator Association
CDA	Community Development Agency	NFPA	National Fire Protection Association
CERT	Community Emergency Response Team	NSA	North Service Area
CEO	Code Enforcement Officer	PED	Pony Express Days
CFP	Capital Facilities Plan/Project	PKH	Peter, Kinghorn, and Harris
CLEF	Community Library Enhancement Fund	PRCA	Professional Rodeo Cowboys Association
COLA	Cost of Living Adjustment	PRV	Pressure Reducing Valve
CPR	Cardiopulmonary Resuscitation	PSI	Pounds per Square Inch
CUWCD	Central Utah Water Conservancy District	QNX	Real-time Computer Operating System
CWP	Central Water Project	RAD	Rape Aggression Defense System
DAI	Development Associates Inc.	RDA	Redevelopment Agency
DEQ	Department of Environmental Quality	RFID	Radio Frequency Identification
EMC	Eagle Mountain City	SAA	Special Assessment Area
EMS	Emergency Medical Services	SAFER	Staffing for Adequate Fire and Emergency Response Grant
FEMA	Federal Emergency Management Act/ Agency	SCADA	Supervisory Control And Data Acquisition
FF	Fire Fighter	SID	Special Improvement District
FICA	Federal Insurance Contributions Act	SITLA	School and Institutional Trust Lands Administration
FTE	Full-Time Equivalent	SR-73	State Route 73
FY	Fiscal Year	SSA	South Service Area
GAAP	Generally Accepted Accounting Principles	STAG	State and Tribal Assistance Grant
GASB	Government Accounting Standards Board	TSSD	Timpanogos Special Service District
GFOA	Government Finance Officers Association	UAMPS	Utah Associated Municipal Power Systems
GIS	Geographic Information System	UBBA	Utah Boys Baseball Association
GO	General Obligation	UDOT	Utah Department of Transportation
GPFS	General Purpose Financial Statements	UFA	Unified Fire Authority
GRAMA	Government Records and Management Act	UMPA	Utah Municipal Power Agency
ICC	International Code Council	UNIX	Computer Operating System
ICMA	International City/County Management Association	UP&L	Utah Power and Light Company
ICSC	International Council of Shopping Centers	WAFTA	Wasatch Area Freeride Trails Association
IR	Infrared	WWTP	Wastewater Treatment Plant
JLUS	Joint Land Use Study	Xfer	"Transfer"
LOS	Level of Service	YEC	Year-End Closing
MAG	Mountainland Association of Governments	YEO	Year-End Opening

# GLOSSARY

## A

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

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

**ACCRUAL BASIS (OF ACCOUNTING):** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**ACCUMULATED DEPRECIATION:** A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

**ACTUARIAL BASIS:** A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for a public employee retirement system is an example of a fund concerned with actuarial basis data.

**ADOPTION OF BUDGET:** The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**ALLOCATION:** To set aside or designate funds for a specific purpose. An allocation does not authorize the expenditure of funds.

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

**APPROPRIATION:** An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSESSED VALUE (AV):** The fair market value of both real (land and building) and personal property as determined by the Utah County Assessor's Office for the purpose of setting property taxes.

**ASSETS:** Property owned by a government.

**ATTRITION:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, retirement, transfer, or means other than layoff.

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

# GLOSSARY

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## B

**BALANCED BUDGET:** A budget in which estimated expenditures equal estimated revenues and surplus. At the end of the fiscal year the actual expenditures must equal to or less than the actual revenue and surplus.

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

**BASIC FINANCIAL STATEMENTS:** Those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and results of operations of an entity in conformity with Generally Accepted Accounting Principles (GAAP). Under State 1, basic financial statements include a balance sheet--an "all-inclusive" operating statement. For proprietary funds, pension trust funds, and non-expendable trust funds, a statement of changes in financial position is included.

**BOND:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)), along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BOND ANTICIPATION NOTES (BANS):** Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

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

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

**BUDGET COMMITTEE:** The Budget Committee is made up of the Mayor, City Administrator, and Finance Department and is in charge of preparing the draft budget document.

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

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

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**BUDGETARY EXPENDITURES:** Expenses incurred that were budgeted.

## C

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



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

**CAPITAL FACILITY PLAN (CFP):** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAYS (EXPENDITURES):** Expenditures for the acquisition of capital assets.

**CAPITAL PROJECTS:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

**CASH BASIS:** A basis of accounting under which transactions are recognized.

**CERTIFICATE OF DEPOSIT:** A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

**COMBINED STATEMENTS OVERVIEW:** The five basic financial statements, comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements, include the following: (1) Combined Balance Sheet – All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity) - All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position - All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements Overview is also referred to as the "liftable" general purpose financial statements (GPFS).

**COST:** (1) The amount of money or other consideration exchanged for property or services. (2) An expense.

**COST ACCOUNTING:** A method of accounting which provides for assembling and recording of all the elements of cost.

**COST ANALYSIS:** The process of defining a service and establishing the cost of providing the service.

**COST-BENEFIT ANALYSIS:** Evaluation technique that compares a service's costs with its monetary effects and derives a "cost-benefit ratio." For example, a cost-benefit analysis of a burglary unit might compare its personnel and non-personnel costs with the monetary value of the stolen property it recovered. If the analysis revealed that the unit had a 1:5 cost-benefit ratio, it would mean that for every \$1 that the unit cost to operate, \$5 in stolen property was recovered.

**COST-EFFECTIVENESS ANALYSIS:** Evaluation technique that compares a service's costs with its effects expressed in non-monetary terms. For example, a cost-effectiveness analysis of a homicide unit might compare its costs with the number of murders cleared by arrest or conviction. Such a comparison would derive a UNIT

# GLOSSARY

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COST per murder cleared by arrest or conviction.

**CURRENT ASSETS:** Those assets which are available, or can be made readily available, to finance current operations or to pay current liabilities or assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

## D

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of a government's debt instruments.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

**DEMAND DEPOSIT:** A deposit of monies where the monies are payable by the bank upon demand.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

**DIRECT EXPENSES:** Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

## E

**EFFECTIVENESS:** A measure of performance that assesses the extent to which an organization is achieving its stated objectives.

**EFFICIENCY MEASURES:** A measure of performance that relates the goods and services produced by an organization to the amount of resources used to produce them. Examples of efficiency measures include cost per arrest, cost per building permits issued, and cost per vehicle mile.

**ENCUMBRANCE:** Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

**ENTERPRISE FUND:** A fund established to account for operations (1) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, sewer, and solid waste.

**ENTRY:** The act of recording a financial transaction in a JOURNAL or LEDGER.



**ESTIMATED USEFUL LIFE:** The amount of time (usually expressed in years) that a building, piece of equipment, or other FIXED ASSET is expected to be in active use.

**EXPENDITURES:** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**EXPENSES:** See EXPENDITURES.

## F

**FISCAL YEAR:** A 12-month period designated as the operating year by an entity. For Eagle Mountain, the fiscal year is from July 1<sup>st</sup> to June 30<sup>th</sup> of the following year.

**FIXED ASSETS:** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

**FIXED CHARGES:** Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

**FIXED COST:** A cost such as rent that does not change with increases or decreases in the amount of services provided.

**FLOAT:** The amount of money represented by checks outstanding and in the process of collection.

**FLOATING INTEREST RATE:** Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.

**FULL FAITH AND CREDIT:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FULL-TIME EQUIVALENT (FTE):** The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or 0.50 FTE.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

**FUND BALANCE (EQUITY):** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

**FUND MANAGER:** A person assigned a set of responsibilities for a given fund and its resources within the City.

## G

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Uniform minimum standards and guidelines to financial accounting and reporting. They govern the form and content of the basic financial

# GLOSSARY

statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports. (Note: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. An example of the problems these standards can create: under certain conditions, GAAP defines the purchase of some capital equipment as an "investment," but the training of human resources to run that equipment is called an "expense.")

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. Government Accountability Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

**GENERAL AND OPERATIONS EXPENSE:** An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

**GENERAL FUND:** The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, parks, engineering, planning, finance, and administration.

**GENERAL GOVERNMENT:** When a schedule refers to the "General Government," it includes the General Fund, Parks, Library, etc., in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS):** Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

**GOVERNMENTAL ACCOUNTING:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

**GOVERNMENTAL FUND TYPE:** Funds used to account for the acquisition, use, and balances of expendable



financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Eagle Mountain, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

## I

**INDIRECT COST:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

**INDIRECT COST RATE:** A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.

**INFLATION:** A rise in the general price level caused by an increase in the volume of money and credit relative to available goods and services. Inflation not only increases the costs of services, but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., power, road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

**INTERNAL CONTROL:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

**INTERNAL SERVICE FUND:** Formerly called Intra-governmental Service Funds. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INVENTORY:** The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. meters, paper, or office supplies.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**INVESTMENT INSTRUMENT:** The specific type of security which a government purchases and holds.

# GLOSSARY

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## J

**JOINT FINANCING:** The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

**JOURNAL:** An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

## L

**LEASE-PURCHASE FINANCING:** Local governments utilizing the lease/purchase method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

**LEDGER (ACCOUNTING):** An accounting record which lists financial transactions by the organization unit or service which incurred them.

**LIABILITY:** Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LIFE-CYCLE COST:** The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

**LIMITED LIABILITY BONDS:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

**LINE ITEM BUDGET:** A budget prepared along departmental lines that focuses on what is to be bought.

**LIQUIDITY (OF INVESTMENTS):** The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

## M

**MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**MARGINAL COST:** The increase or decrease in the total cost of production for making one additional unit of a product (due to variable costs like labor and materials).

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.



**MEASUREMENT FOCUS:** The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MONTHLY EXPENDITURE PLAN:** The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.

## N

**NET INCOME:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

**NET REVENUES:** Revenues, less possible expenses.

**NON-MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10% of the revenues or expenditures of the appropriated budget.

**NON-PERSONNEL COSTS:** Costs that do not involve people.

## O

**OBJECT OF EXPENDITURE:** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: (1) personal services (salaries and wages), (2) contracted services (utilities, maintenance contracts, travel), (3) supplies and materials, and (4) capital outlays.

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

**OPERATING EXPENSES:** Proprietary fund expenses which are directly related to the fund's primary service activities.

**OPERATING TRANSFER-IN:** Transfer (payment) from other funds, which are not related to rendering of services.

**ORGANIZATIONAL UNIT:** A responsibility center within a government.

# GLOSSARY

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**OVERHEAD:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

## P

**PAY-AS-YOU-GO FINANCING:** Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

**PERFORMANCE BUDGET:** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

**PERSONNEL COST:** The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as DIRECT COSTS if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as INDIRECT COSTS.

**PERSONNEL SERVICES:** Includes total wages and benefits.

**POSTING (ACCOUNTING):** The act of transferring to a LEDGER the data, either detailed or summarized, originally contained in a JOURNAL or other document of initial entry.

**PROGRAM:** A specific and distinguishable unit of work or service performed.

**PROGRAM ACTIVITY:** A specific and distinguishable unit of work or service performed.

**PROPRIETARY FUNDS:** Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

**PURCHASE ORDER:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

## R

**REPLACEMENT COST:** The cost, as of a certain date, of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

**REQUISITION:** A written demand or request, usually from one department to another department, for specified articles or services.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.



**RESERVE FOR CONTINGENCIES:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**RESERVE FUND FINANCING:** A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

**RESOURCES:** The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

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

**REVENUE BONDS:** Revenue bonds are frequently for projects like water and sewer systems. Such bonds are usually not backed by the full faith and credit of the local jurisdiction. For this same reason, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

## S

**SERVICE:** A program or activity which does not produce a tangible commodity but which nonetheless contributes to the welfare of others (e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.).

**SERVICE OF OBJECTIVES:** The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

**SERVICE PLAN:** The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

**SOURCE OF REVENUE:** Revenues are classified according to their source or point of origin.

**SPECIAL ASSESSMENTS:** Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

**SPECIAL ASSESSMENT BONDS:** Bonds payable from the proceeds of SPECIAL ASSESSMENTS. These bonds are payable only from the collection of SPECIAL ASSESSMENTS and occur in Special Improvement Districts (SIDs).

**SPECIAL DISTRICTS:** Special districts are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-

# GLOSSARY

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supporting.

**SPECIAL REVENUE FUNDS:** General government funds where the source of revenue is dedicated and/or restricted to a specific purpose.

**START-UP COST:** Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial, and physical resources required for its operation.

**SUPPLIES AND SERVICES:** All supplies and services such as office supplies, professional services, and intergovernmental services.

**SUNK COST:** The cost that has already been incurred. For example, the cost of a previously purchased computer system.

## T

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of taxes which are usually retired from taxes collected.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

**TOTAL COST:** The sum of all costs, direct and indirect, associated with the provision of a service.

## U

**UNIT COST:** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

## V

**VARIABLE COST:** A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

**VOUCHER:** A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

## W

**WARRANT:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a



specified amount to the bearer, either after the current or some future date.

## Y

**YIELD:** The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

EAGLE MOUNTAIN CITY  
ADOPTED OPERATING  
FY 2020 - 2021 BUDGET



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