

FISCAL YEAR 2021-2022

ADOPTED OPERATING
BUDGET



EAGLE
MOUNTAIN

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

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LIST OF CONTENTS



PHOTO BY EAGLE MOUNTAIN RESIDENT SAM EL HAETA

FISCAL YEAR 2022 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, 2020. 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 a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Eagle Mountain City

Utah

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

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READER'S GUIDE

Welcome to Eagle Mountain's FY 2021-2022 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 7-46)

- 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 47-62)

- Fund Descriptions
- Budget Creation
- Financial Policies

Financial Summaries (pgs 63-80)

- Overview of Total Revenues and Expenditures
- Detailed Financial Summaries

Department and Fund Details (pgs 81-249)

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

Appendix (pgs 250-294)

- 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*.

Assistance for Visually Impaired Readers

This document is published as a PDF. Using Adobe Reader, select "View" and then "Read Out Loud." Select "Activate Read Out Loud" and then either "Read This Page Only" or "Read to End of Document."



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 (281)
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Performance Metrics	Priorities & Strategies (31)
Financial Policies	Financial Structure, Policy, & Process (58)
Resident Satisfaction Survey	Appendix (253)
Special Revenue Fund	Special Revenue Fund (169)
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.

	2020 Actual	2021 Actual	2022 Actual	2021 Budget	2022 Projected	2022 Adopted
EXPENDITURES						
Personnel Services	348,448	388,323	378,247	384,417	434,776	378,414
Materials, Supplies & Services	17,998	15,948	14,466	33,100	44,236	27,430
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	34,283	25,581	25,424	29,884	29,884	36,283
Expenditure Total:	399,889	429,852	418,137	447,401	498,896	441,927
REVENUES						
General Trans. & Revenue	415,656	414,471	428,725	421,388	417,451	424,441
Revenue Total:	415,656	414,471	428,725	421,388	417,451	424,441
PERSONNEL SUMMARY (FTE)						
Electoral	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	1.79	1.79	1.79	1.79	1.79	1.79
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	5.43	5.43	5.43	5.43	5.43	5.43

The above budget example is from the Executive Department in the General Fund in FY 2022. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel services; 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 Yr - Expenses							
Department - (600) - Security Detail							
	2010 Actual	2010 Actual	2010 Actual	2011 Budget	2011 Projected	2012 Adopted	
Personnel Services							
3111 Salaries - FT	394,588	484,153	477,375	588,181	444,619	375,111	
3112 Salaries - PT	24,238	15,491	17,985	21,985	32,373	24,984	
3211 Overtime	236	1,598	1,813	3,000	1,806	2,800	
3292 Car Allowance	6,817	5,879	18,877	8,000	13,804	6,800	
3301 Employee Benefits	25,752	26,417	38,856	23,858	39,348	23,263	
3511 FICA	1,993	593	1,394	1,982	1,383	1,544	
3512 Medicare	4,813	6,491	6,266	3,978	6,858	6,781	
3581 Retirement	24,470	24,483	23,848	71,268	28,823	65,897	
3584 State Insurance Fund							
3591 Health Insurance	78,563	64,887	51,316	35,073	41,747	61,531	
3595 Dental Insurance	5,361	4,779	4,325	6,371	5,338	5,863	
3598 Vision Insurance	389	734	824	939	934	328	
3601 Cafeteria Plan							
3661 Long Term Disability	1,458	1,279	1,119	1,328	1,885	21,729	
Total	582,758	627,330	576,320	844,977	628,376	525,111	
Materials, Supplies, Services							
3121 Equip, Subscriptions, Miscellaneous	12,963	26,345	28,394	40,958	40,958	48,500	
3201 Public Welfare							
3202 Travel & Training	4,334	9,315	5,485	11,050	5,329	4,633	
3249 Meetings	148	281	14	389	306	300	
3411 Office Expenses & Supplies							
3421 Postage							
3513 Equipment Supplies & Maintenance							
3601 Vehicle Fuel & Maintenance							
3607 Mileage Reimbursement							
4001 Professional/Technical Services							
4002 Misc. Services & Supplies	3		1,584		2,376		
4003 Special Projects							
Total	17,348	26,345	25,998	52,397	48,589	53,433	
Capital Outlay							
7410 Equipment							
7412 Computer Equipment							
7501 Furniture							
Total	-	-	-	-	-	-	
Imputed Transactions							
8101 Fee to Another Dept	24,238	24,238	24,238	24,238	24,238	24,238	
Total	24,238	24,238	24,238	24,238	24,238	24,238	

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

VISION, MISSION, & STRATEGIC GOALS

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.

STRATEGIC GOALS

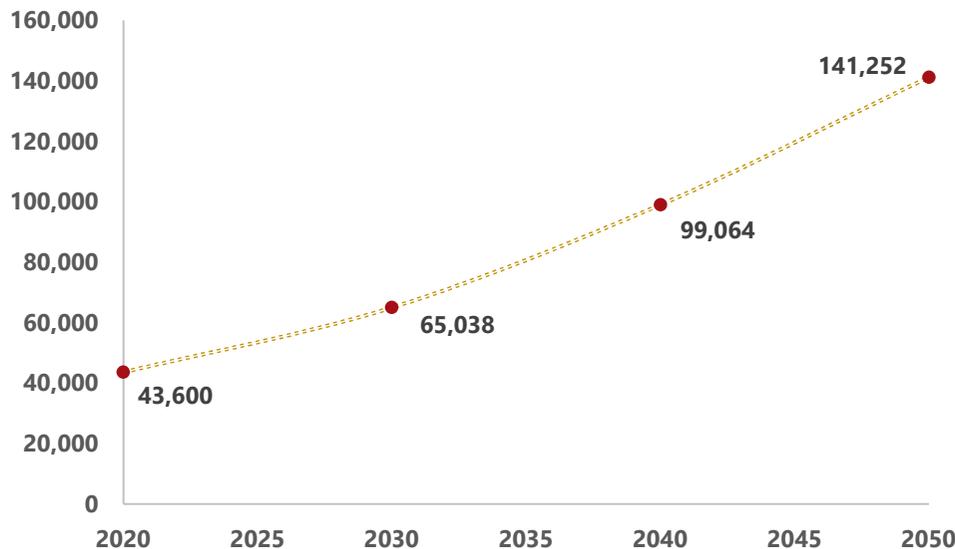
- 1. Quality Services**
- 2. Customer Service & Public Image**
- 3. Transparency & Accountability**
- 4. Economic Development**
- 5. Community Involvement**
- 6. Safety for City Employees**

CITY PROFILE

Eagle Mountain is a thriving, master-planned community with an estimated 47,600 residents and 12,000 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. By 2006, the city had issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of approximately 47,600 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 total labor force over 30,000. According to the 2019 U.S. Census Bureau ACS estimates, the annual median household income is \$83,290, 87.5% of housing units are owner-occupied, the median value of an owner-occupied home is \$280,700 and the median gross rent is \$1,577. Selected monthly owner costs with and without a mortgage are \$1,583 and \$411, 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 2021 Citizen Survey, 54% 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 2021, Eagle Mountain began construction 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

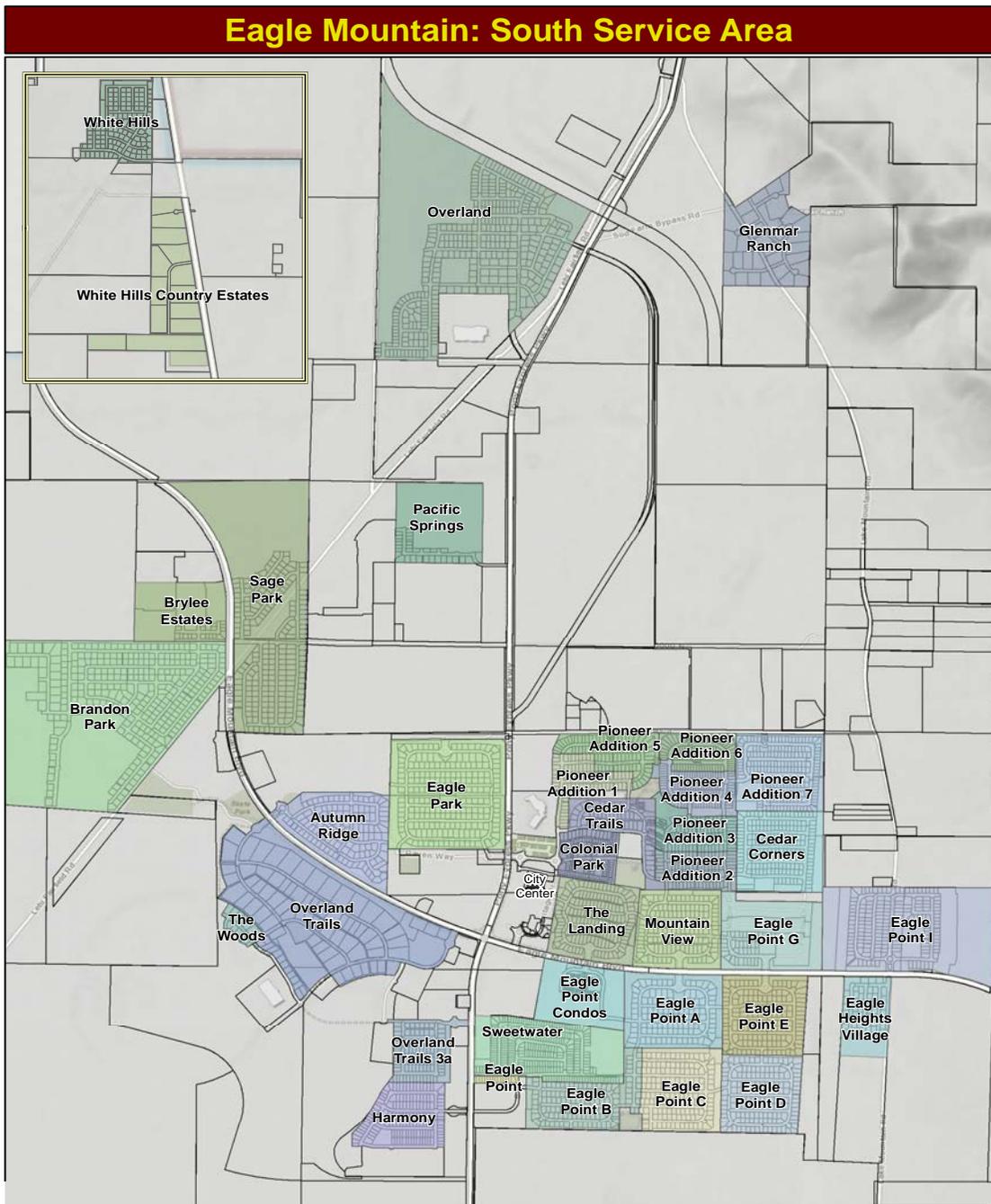
Eagle Mountain strives for environmental consciousness and technology-driven solutions. The City is also geared for expansion, with a strong infrastructure built to support inevitable growth. The City allocated over 4,000 acre-feet of water for commercial and industrial development. Furthermore, Utah's 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 10.12 cents/kwh (ranked 1st lowest in the U.S.) and commercial enterprises paid an average of 8.27 cents/kwh (ranked 7th 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. In June 2021, Eagle Mountain also became the future home to another data center project for a yet-to-be-named business that intends to build a facility of similar scale to the Facebook data center.



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.

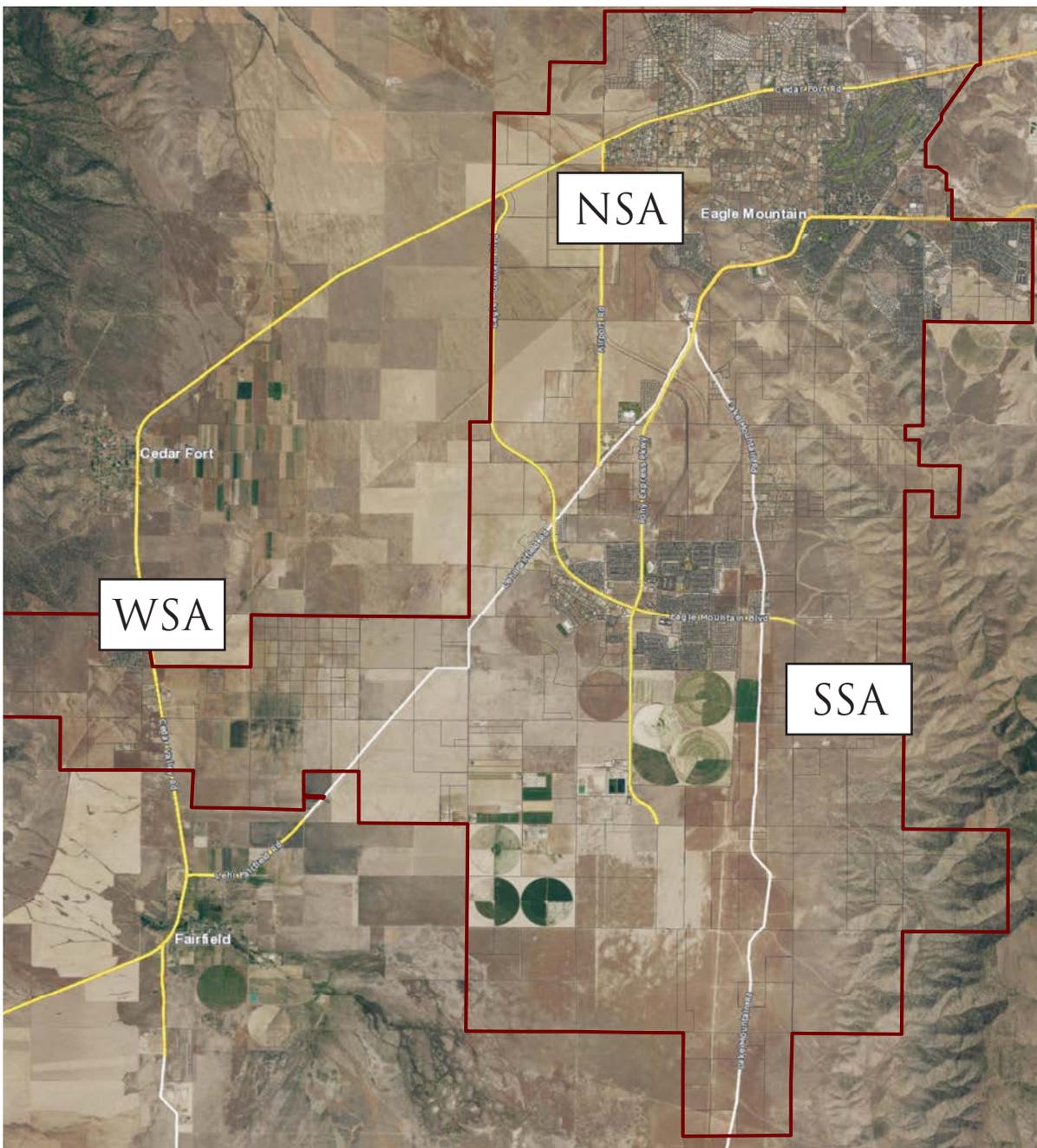


CITY PROFILE

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 five 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: #3 “Best Overall State,” #1 “Best State Economy” (U.S. News & World Report, 2021), #3 “Best State For Business,” #1 “Best State for Entrepreneurs” (Forbes, 2019), #1 “Best Economic Outlook” (Rich Sates Poor States, 2021), and #1 “State for the Middle Class” (SmartAsset, 2019).



CITY OFFICERS



Donna Burnham
Council Member



Melissa Clark
Council Member



Colby Curtis
Council Member



Carolyn Love
Council Member



Jared Gray
Council Member

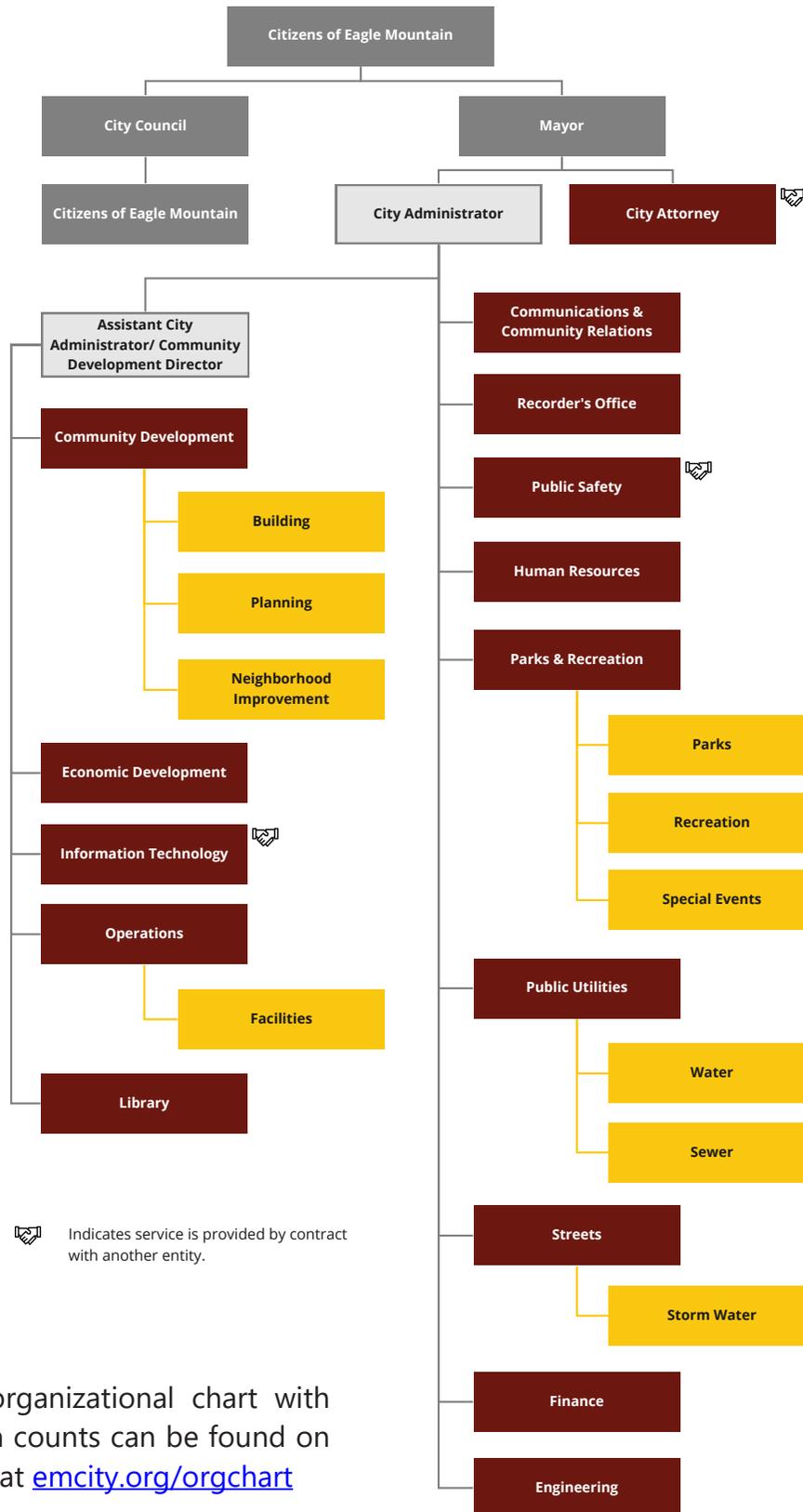


Tom Westmoreland
Mayor



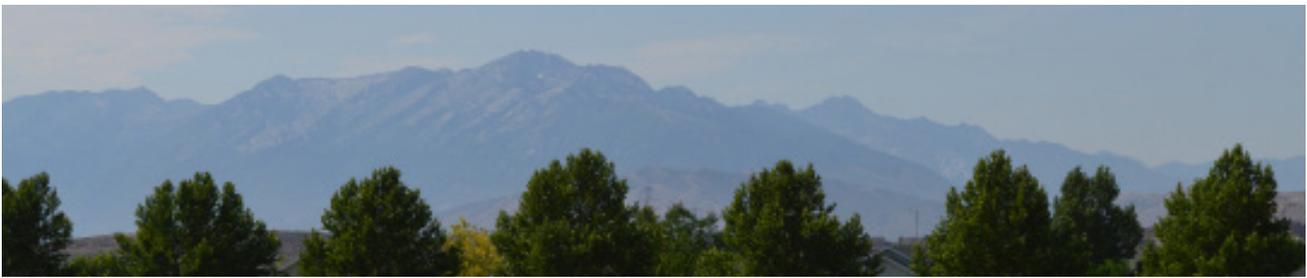
Paul Jerome
City Administrator

ORGANIZATIONAL CHART



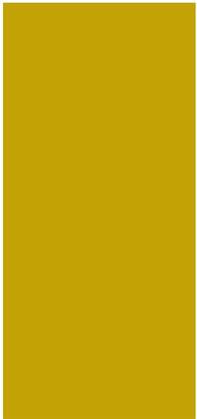
An interactive organizational chart with detailed position counts can be found on the City website at emcity.org/orgchart





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BUDGET MESSAGE

July 1, 2021

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

RE: FY2021-22 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2022 (July 1, 2021 – June 30, 2022 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 2021-2022 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 26th 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

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 Strategic Goals & Focus Areas

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



To fulfill these objectives, Eagle Mountain did the following for the FY 2022 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.)
- Revised Strategic Planning information found in the budget document to better communicate cohesiveness between department objectives and the City strategic goals.

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

Budget Overview

We present a balanced budget for Fiscal Year 2021-2022 that meets the standards of all legal requirements and accepted administrative practices. The total expenditure budget for FY 2021-2022 is \$70.5 million, with \$17.7 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

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.

In 2021, 10 years after the initial Strategic Plan, Eagle Mountain City sought to update its Vision, Mission, and Core Values, given the significant growth over the past decade. The City also sought to improve its strategic planning process to be more in-line with industry standard best practices and accepted terminology. The Mayor and City Council were provided training and instructional guides to assist in the process of creating a new Vision and Mission, add Core Values, and revise the Strategic Goals.

Delays brought on by a challenging record-breaking year of growth and continuation of the COVID-19 pandemic has pushed the full update to be completed in Spring 2022. The delay may be beneficial given that this calendar year is an election year for Mayor and two City Council positions.

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 is created using a combination of feedback from Mayor and City Council, citizen surveys and open forums, content and context from other plans such as the General Plan, and staff leadership. The process begins on July 1 of every year through the Citizen Survey which guides preparations for discussion of the Vision and Strategic Goals the following January with the Mayor and City Council.

Strategic Goals

Eagle Mountain's city-wide Strategic Goals represent focus areas of its long-term vision. These goals include quality services, customer service and public image, transparency and accountability, economic development, community involvement, and safety for city employees. These goals 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 goals 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.

STRATEGIC PLANNING

Strategic Goals and Objectives

The following tables list all objectives and actions. Department pages (94-164) provide department-level actions, performance metrics, and deliverables.

Strategic Goal 1: Quality Services				
Objectives		Action Items*		Assigned To
1.1	Invest in Software and Tools to Increase Form and Permit Processing	a	Complete implementation of Accela Land Management Suite	Planning /I.T.
		b	Upgrade JotForm service to Enterprise Plan	Executive
		c	Integrate Xpress Bill-Pay with JotForm	Executive/Finance
1.2	Develop Unimproved Trails Network	a	Complete unimproved trails network development and maintenance planning	Parks
		b	Review and update OHV code to align with other uses	Parks
		c	Restore damaged signage and add new signage to unimproved trails network	Parks
1.3	Implement a Rental Dwelling Licensing Program	a	Communicate to Landlords of new utility billing requirements	Executive
		b	Create an incentive-based good landlord program	Executive
		c	Create new utility billing process for landlord/tenant transitions	Finance
		d	Develop and publish resources for new ADUs and landlords	Planning/Building
1.4	Enhance the City's ability to Retain High Performing Employees	a	Complete an organization wide compensation study	Human Resources
		b	Expand and promote the education assistance program	Human Resources
		c	Host a work/life balance training for Department Heads - Financial wellness?	Human Resources
1.5	Modernize Development Services	a	Launch public-facing portal with Accela software implementation	
		b	Digitize historic records and integrate GIS data	
		c	Plan and procure services for updating GIS data and building dashboard system	Water/Sewer/Engineering
Strategic Goal 2: Customer Service & Public Image				
2.1	Increase Social Media Followers and Engagement	a	Increase the frequency of daily social media posts	Communications
		b	Modify and implement changes in messaging tone & style	Communications
		c		
2.2	Setup a Passport Acceptance Facility	a	Complete the approval process through the U.S. State Department.	Executive
		b	Retrofit the north entry to the Library for a passport services desk	PM & Facilities
		c	Conduct training of library staff for Passport Acceptance	Library/Executive
2.3	Improve the Utility Billing Experience for Residents	a	Adjust billing date to increase the days for customers to pay bill	Finance
		b	Partner with State to provide residents access to Water Assistance Program	Finance
		c	Establish a centralized cashier office, separate from the Finance Department	Finance/Recorder
2.4	Develop Plan to Increase Awareness of Library Resources and Services	a	Meet and consult with State Library Liaison	Library
		b	Task the Library Board with plan research and community involvement	Library
		c	Prepare a communications plan for seeking input and executing the plan.	Library/Communications
2.5	Enhance Resident Communications for Road Projects and Incidents	a	Develop interactive platform to improve awareness of road projects	Streets/Executive
		b	Train on Emergency Operations Communications	PM & Facilities/Streets
		c	Master plan road maintenance and capital projects with communications schedule	Streets/Communications/Engineering
2.6	Improve Resident Outreach for City Programming	a	Develop informational brochure for recreation/special events/library programs	Recreation/Special Events/Library
		b	Evaluate alternative recreation opportunities to engage with new audiences	Recreation
		c		
Strategic Goal 3: Transparency & Accountability				
3.1	Complete an Accurate and Transparent Elections Cycle	a	Provide consistent, timely, and accurate updates to residents	Recorder
		b	Coordinate with Utah County to account for every ballot cast	Recorder
		c		
3.2	Increase Public Awareness of Organizational Framework	a	Create a public-facing organization chart with FTE counts	Human Resources
		b	Publish the Employee Policies and Procedures on the City website	Human Resources
		c	Review and update Employee Policy and Procedures Manual	Human Resources
3.3	Improve Public Safety Transparency and Planning	a	Procure and develop policies for body cameras	Public Safety
		b	Overhaul incident reporting zones to improve resource allocation	Public Safety/Executive
		c		
3.4	Increase Finance Communication to Council and Residents	a	Start providing quarterly financial update to City Council and Mayor	Finance
		b	Citizens Budget (PAFR-like document)	Finance/Executive
		c	Educate residents about city finance at City events	Finance
3.5	Enhance Fraud Risk Prevention Strategies	a	Launch fraud reporting hotline and online webform	Finance
		b	Separate treasury from auditing to increase internal controls	Finance/Recorder
		c	Streamline purchasing policy to enhance efficiency and fraud risk controls	Finance/Executive
3.6	Improve Administration of Impact Fees	a	Make impact fees more accessible through the City website	Engineering
		b	Develop a schedule of impact fee reviews with intent to increase frequency	Engineering
		c	Review calculations of ERUs for water impact fees	Engineering
3.7	Develop Citywide Standards for City Recreation Activities and Special Events	a	Establish Special Events review and approval standards and processes	Parks/Special Events
		b	Implement purpose-driven planning into City special events	Special Events
		c		
Strategic Goal 4: Economic Development				
4.1	Update Planning Documents to Prepare for Future Growth	a	Update Economic Development Master Plan	Economic Development
		b	Develop Downtown Development Master Plan	Econ Dev/Planning
		c	Develop Affordable Housing Plan	Econ Dev/Planning
4.2	Establish a Proactive Marketing & Recruitment Strategy	a	Prepare industry-specific resources and project pathways	Economic Development
		b	Develop an incentive scorecard	Economic Development
		c		
4.3	Prepare City for Future Economic Opportunity	a	Complete zoning updates across the City.	Planning
		b	Develop Small Area Plans for the employment center, Quarry area, and future downtown	Econ Dev/Planning
		c	Acquire land needed for airport road and begin construction.	Planning/Executive

STRATEGIC PLANNING

Strategic Goal 5: Community Involvement				
5.1	Establish a volunteer service program	a	Create a volunteering portal on the City website	Executive
		b	Update policies and waivers for volunteer service	Communications
		c	Solicit service project opportunities from other departments	Communications
		d	Launch neighborhood cleanup programs with dumpsters	Neighborhood Improvement
5.2	Improve Audio/Visual Tools at City Hall	a	Install a digital notice board in City Hall	Recorder
		b	Procure and install improved lecturn	Recorder
		c		
5.3	Implement Water Conservation Strategies	a	Develop water efficient landscaping standards	Executive/Planning
		b	Create incentive programs for existing lots to transform landscapes	Executive/Water
		c	Adjust water rates and fees to meet fiscal needs and conservation goals	Executive/Finance
5.4	Improve Health and Safety of City Trees	a	Develop and publish resident tree health education resources	Parks
		b	Catalog over 50% of City trees	Parks
		c		
Strategic Goal 6: Safety for City Employees				
6.1	Improve Facility Safety & Security	a	Complete installation of electronic ID card access for Wastewater facilities	PM & Facilities/HR
		b	Install a UV HVAC filtration system in City buildings	PM & Facilities
		c	Receive training from Utah Trust on safety compliance to identify issues prevent	PM & Facilities
		d	Upgrade City Hall roof with 50-year asphalt shingles	PM & Facilities
6.2	End the Growth of Employee Injuries	a	Procure and promote online safety training for employees	Human Resources
		b	Partner with the Utah Trust for live trainings	Human Resources
		c	Provide enhanced PPE for Crossing Guards	Human Resources
6.3	Update the City Emergency Operations Plan	a	Update basic and annex plans and create an update schedule.	PM & Facilities
		b	Apply for EMPG Grant to maintain emergency management specialist position	PM & Facilities
		c	Enhance EOC with additional supply reserves and updated equipment	PM & Facilities
		d	Run training and exercises on new plan for all City employees	PM & Facilities

Performance Metrics

Metric	Obj/Action*	Description	Target	Proposed**
1	1.1	Objective completion	100%	
2	1.2	Objective completion	100%	
3	1.3a	Landlord agreement forms received	1000	
4	1.3b	Participating Landlords	250	500
5	1.4	Objective completion	100%	
6	1.5b	Historic records digitized	50%	50%
7	1.5a & c	Objective completion	100%	
8	2.1a	Average frequency of daily posts	4	
9	2.2	Objective completion	100%	
10	2.3	Objective completion	100%	
11	2.4	Objective completion	100%	
12	2.5	Objective completion	100%	
13	2.6	Objective completion	100%	
14	3.1b	Percent of ballots accounted for	100%	
15	3.2	Objective completion	100%	
16	3.3	Objective completion	100%	
17	3.4a	Quarterly reports provided	4	
18	3.4c	Events attended	2	
19	3.5	Objective completion	100%	
20	3.6	Objective completion	100%	
21	3.7	Objective completion	100%	
22	4.1	Objective completion	100%	
23	4.2	Objective completion	100%	
24	4.3a	Percent of zones updated	100%	
25	4.3b	Number of small area plans completed	3	
26	5.1	Objective completion	100%	
27	5.2	Objective completion	100%	
28	5.3	Objective completion	100%	
29	5.4b	Percent of trees catalogued	50%	50%
30	6.1	Objective completion	100%	
31	6.2	Reduction in employee injuries	50%	
32	6.3	Objective completion	100%	
* Actions are assigned codes based on the strategic goal and objective they fall under. For example, Action "b" under Objective 2, under Strategic Goal 3 would be listed as 3.2b				
** Values are only entered into the Proposed column if an action is anticipated to take more than 1 year to complete.				

FIVE-YEAR CITY PLAN

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 2021-2022 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.

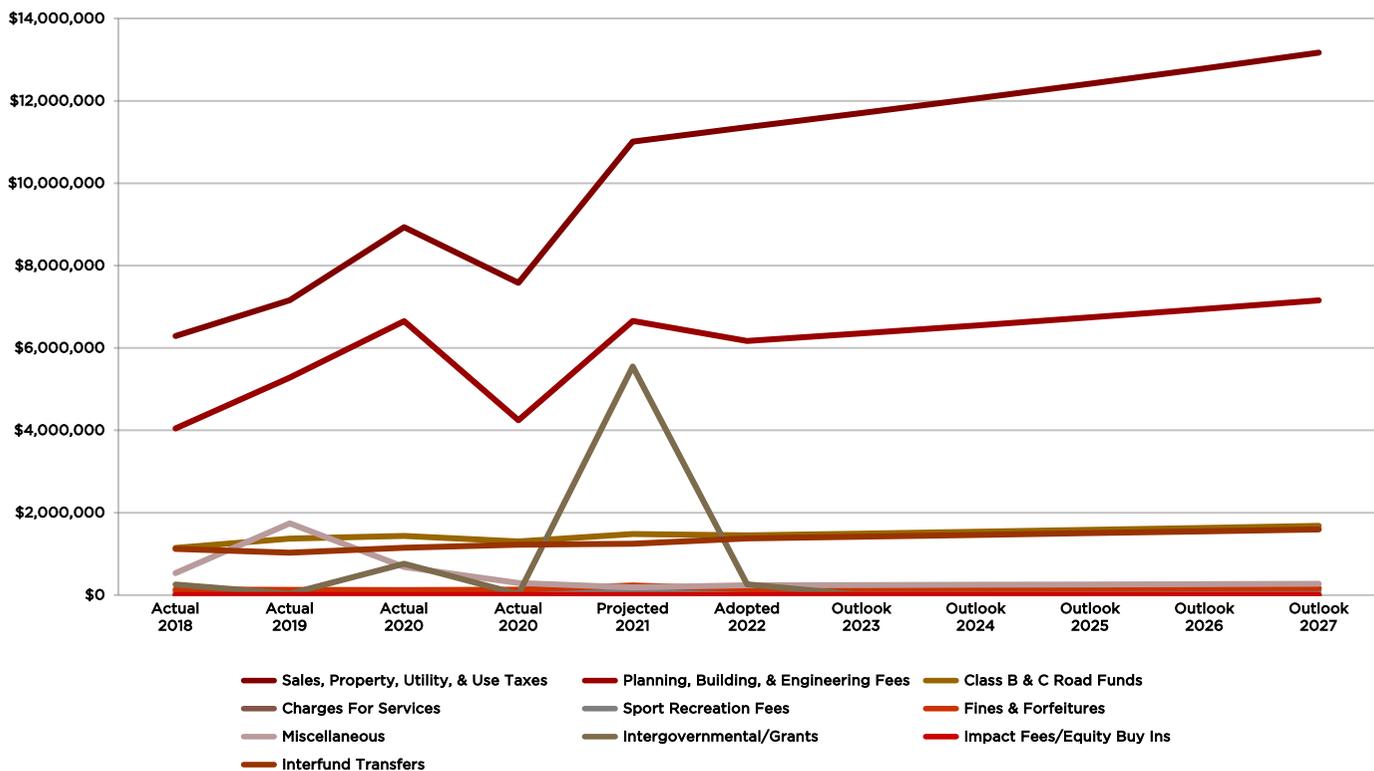
*Note about Special Revenue Projections. Due to changes in reporting philosophies for impact fee funds, and the separating out of the highly variable RDA fund, the Special Revenue Projections will be noticeably different from previous years.



GENERAL FUND

GENERAL FUND REVENUE PROJECTION

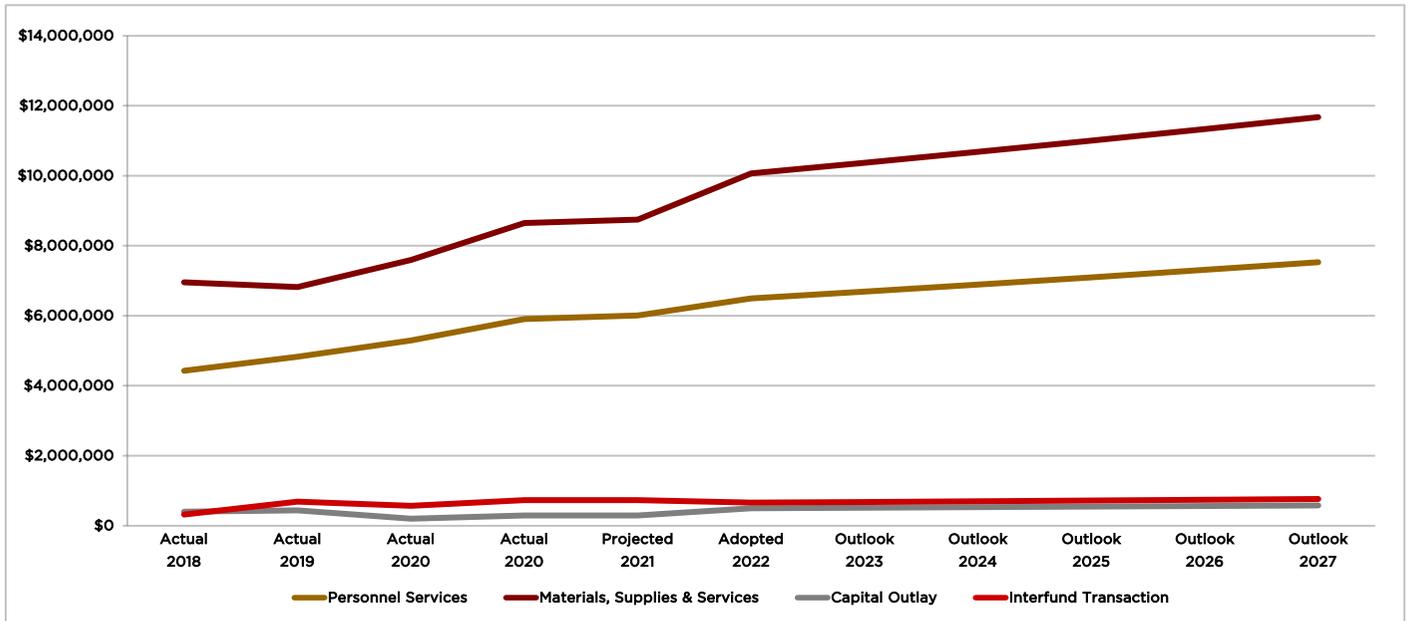
General Fund Revenues	2018 Actual	2019 Actual	2020 Actual	2020 Actual	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Sales, Property, Utility, & Use Taxes	6,289,512	7,161,845	8,930,414	7,580,000	11,012,143	11,363,050	11,703,942	12,055,060	12,416,712	12,789,213	13,172,889
Planning, Building, & Engineering Fees	4,046,681	5,283,284	6,653,621	4,244,700	6,656,421	6,170,760	6,355,883	6,546,559	6,742,956	6,945,245	7,153,602
Class B & C Road Funds	1,144,864	1,373,327	1,437,215	1,300,000	1,481,061	1,450,000	1,493,500	1,538,305	1,584,454	1,631,988	1,680,947
Charges For Services	21,190	12,160	9,197	11,000	11,000	11,000	11,330	11,670	12,020	12,381	12,752
Sport Recreation Fees	83,810	106,759	84,159	98,800	70,000	98,000	100,940	103,968	107,087	110,300	113,609
Fines & Forfeitures	136,386	124,870	122,553	133,000	232,948	145,500	149,865	154,361	158,992	163,762	168,674
Miscellaneous	534,622	1,741,255	683,712	291,200	187,830	236,300	243,389	250,691	258,211	265,958	273,936
Intergovernmental/Grants	255,559	32,443	762,432	25,000	5,549,070	261,300	-	-	-	-	-
Impact Fees/Equity Buy Ins	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers	1,121,870	1,031,110	1,147,628	1,225,549	1,247,777	1,376,282	1,417,570	1,460,097	1,503,900	1,549,017	1,595,488
Revenue Total:	\$ 13,634,493	\$ 16,867,053	\$ 19,830,931	\$ 14,909,249	\$ 26,448,250	\$ 21,112,192	\$ 21,476,418	\$ 22,120,711	\$ 22,784,332	\$ 23,467,862	\$ 24,171,898



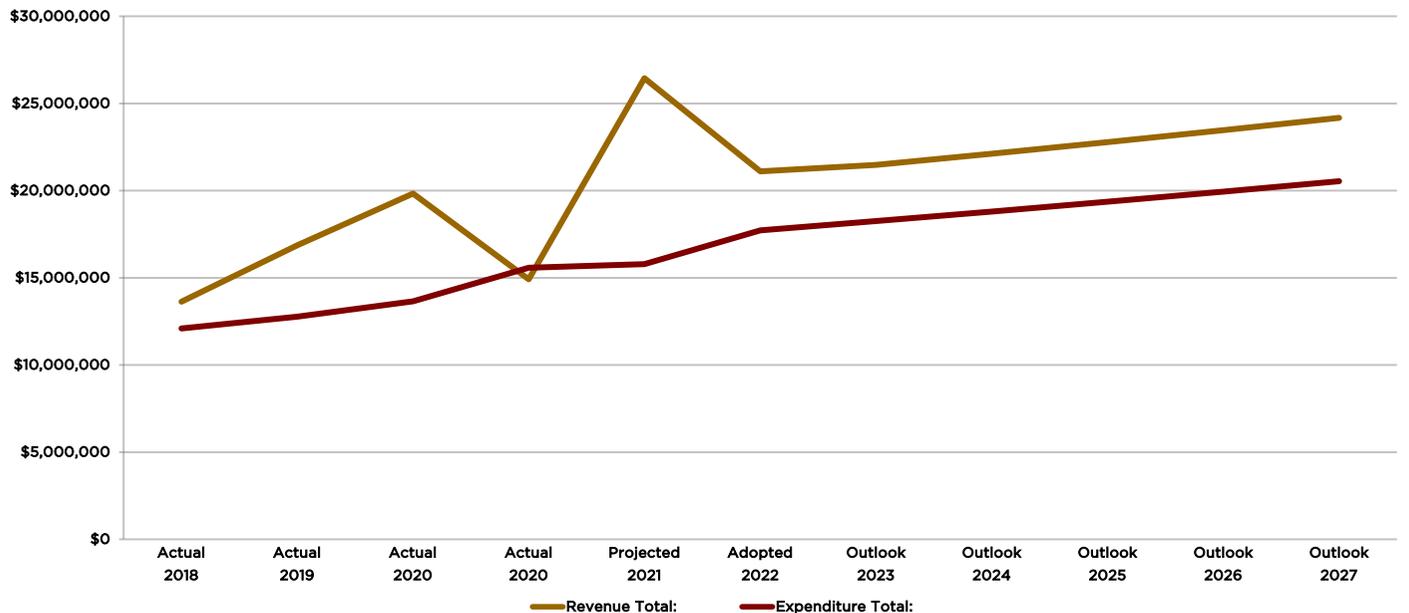
FIVE-YEAR CITY PLAN

GENERAL FUND EXPENDITURE PROJECTION

General Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2020 Actual	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	\$ 4,428,613	\$ 4,826,578	\$ 5,294,427	\$ 5,904,661	\$ 6,008,802	\$ 6,494,345	\$ 6,689,175.35	\$ 6,889,850.61	\$ 7,096,546.13	\$ 7,309,442.51	\$ 7,528,725.79
Materials, Supplies & Services	\$ 6,954,417	\$ 6,820,688	\$ 7,591,999	\$ 8,647,428	\$ 8,748,854	\$ 10,068,900	\$ 10,370,967.00	\$ 10,682,096.01	\$ 11,002,558.89	\$ 11,332,635.66	\$ 11,672,614.73
Capital Outlay	\$ 400,577	\$ 437,226	\$ 200,672	\$ 291,350	\$ 291,049	\$ 498,920	\$ 513,887.60	\$ 529,304.23	\$ 545,183.35	\$ 561,538.86	\$ 578,385.02
Interfund Transaction	\$ 317,070	\$ 689,498	\$ 569,720	\$ 733,541	\$ 733,541	\$ 658,843	\$ 678,608.31	\$ 698,966.56	\$ 719,935.56	\$ 741,533.63	\$ 763,779.64
Expenditure Total:	\$ 12,100,677	\$ 12,773,990	\$ 13,656,819	\$ 15,576,980	\$ 15,782,247	\$ 17,721,008	\$ 18,252,638	\$ 18,800,217	\$ 19,364,224	\$ 19,945,151	\$ 20,543,505



GENERAL FUND REVENUE & EXPENDITURE COMPARISON





ENTERPRISE FUND

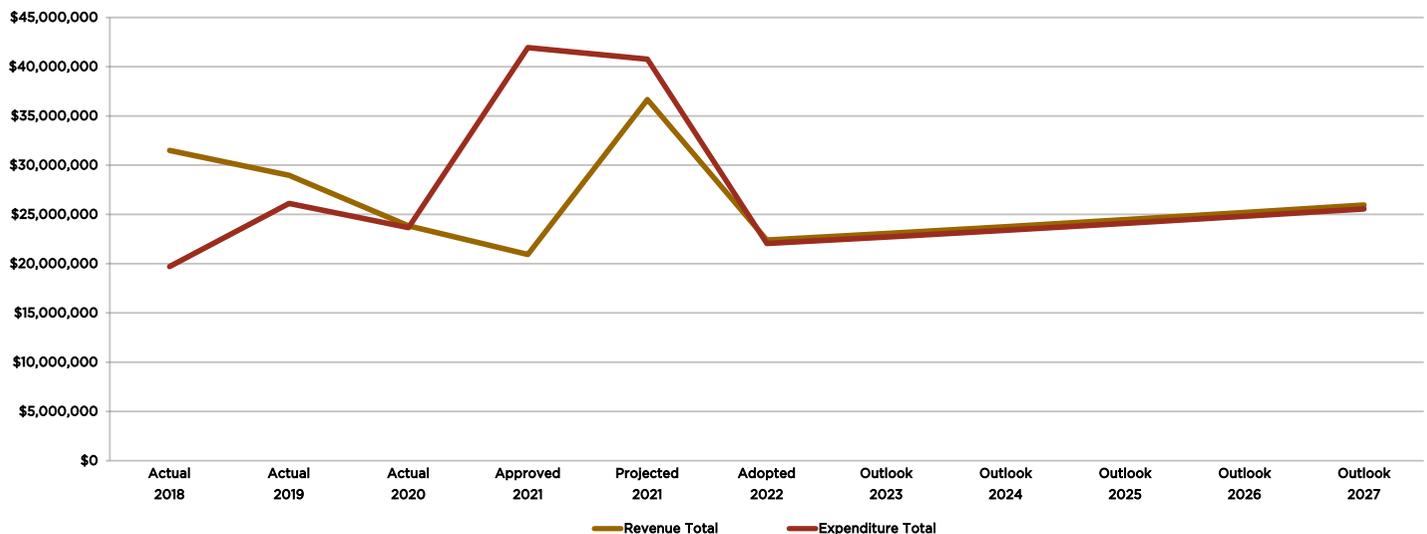
ENTERPRISE FUND REVENUE PROJECTION

Enterprise Fund Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Charges for Services (less Gas/Electric)	\$ 9,293,694	\$ 10,416,300	\$ 11,564,455	\$ 12,350,000	\$ 13,636,380	\$ 14,573,119	\$ 15,010,313	\$ 15,460,622	\$ 15,924,441	\$ 16,402,174	\$ 16,894,239
Miscellaneous (less Gas/Electric)	\$ 19,607,704	\$ 17,084,852	\$ 12,276,954	\$ 3,592,300	\$ 11,866,488	\$ 6,122,354	\$ 6,306,025	\$ 6,495,205	\$ 6,690,061	\$ 6,890,763	\$ 7,097,486
Intergovernmental Grants (less Gas/Electric)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers (less Gas/Electric)	\$ 2,598,320	\$ 1,465,300	\$ -	\$ 5,000,000	\$ 11,155,194	\$ 1,697,985	\$ 1,748,925	\$ 1,801,392	\$ 1,855,434	\$ 1,911,097	\$ 1,968,430
Revenue Total:	\$ 31,499,718	\$ 28,966,452	\$ 23,841,410	\$ 20,942,300	\$ 36,658,062	\$ 22,393,458	\$ 23,065,262	\$ 23,757,220	\$ 24,469,936	\$ 25,204,035	\$ 25,960,150

ENTERPRISE FUND EXPENDITURE PROJECTION

Enterprise Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services (less Gas/Electric)	\$ 1,158,507	\$ 1,208,870	\$ 1,302,401	\$ 1,469,607	\$ 1,447,028	\$ 1,693,080	\$ 1,743,872	\$ 1,796,189	\$ 1,850,074	\$ 1,905,576	\$ 1,962,744
Materials, Supplies & Services (less Gas/Electric)	\$ 7,325,251	\$ 8,078,207	\$ 8,366,998	\$ 5,341,545	\$ 9,408,154	\$ 9,832,113	\$ 10,127,076	\$ 10,430,889	\$ 10,743,815	\$ 11,066,130	\$ 11,398,114
Capital Outlay (less Gas/Electric)	\$ 4,300,708	\$ 12,996,270	\$ 10,423,111	\$ 31,529,616	\$ 26,310,749	\$ 6,330,000	\$ 6,519,900	\$ 6,715,497	\$ 6,916,962	\$ 7,124,471	\$ 7,338,205
Debt Service (less Gas/Electric)	\$ 5,273,213	\$ 1,549,186	\$ 1,605,060	\$ 1,450,272	\$ 1,455,772	\$ 1,697,985	\$ 1,748,925	\$ 1,801,392	\$ 1,855,434	\$ 1,911,097	\$ 1,968,430
Interfund Transaction (less Gas/Electric)	\$ 1,651,066	\$ 2,388,111	\$ 1,966,342	\$ 2,138,779	\$ 2,138,778	\$ 2,498,159	\$ 2,573,104	\$ 2,650,297	\$ 2,729,806	\$ 2,811,700	\$ 2,896,051
Expenditure Total:	\$ 19,708,745	\$ 26,120,644	\$ 23,663,912	\$ 41,929,819	\$ 40,760,481	\$ 22,051,337	\$ 22,712,877	\$ 23,394,263	\$ 24,096,091	\$ 24,818,974	\$ 25,563,543

ENTERPRISE FUND REVENUE & EXPENDITURE COMPARISON



FIVE-YEAR CITY PLAN

INTERNAL SERVICE FUND

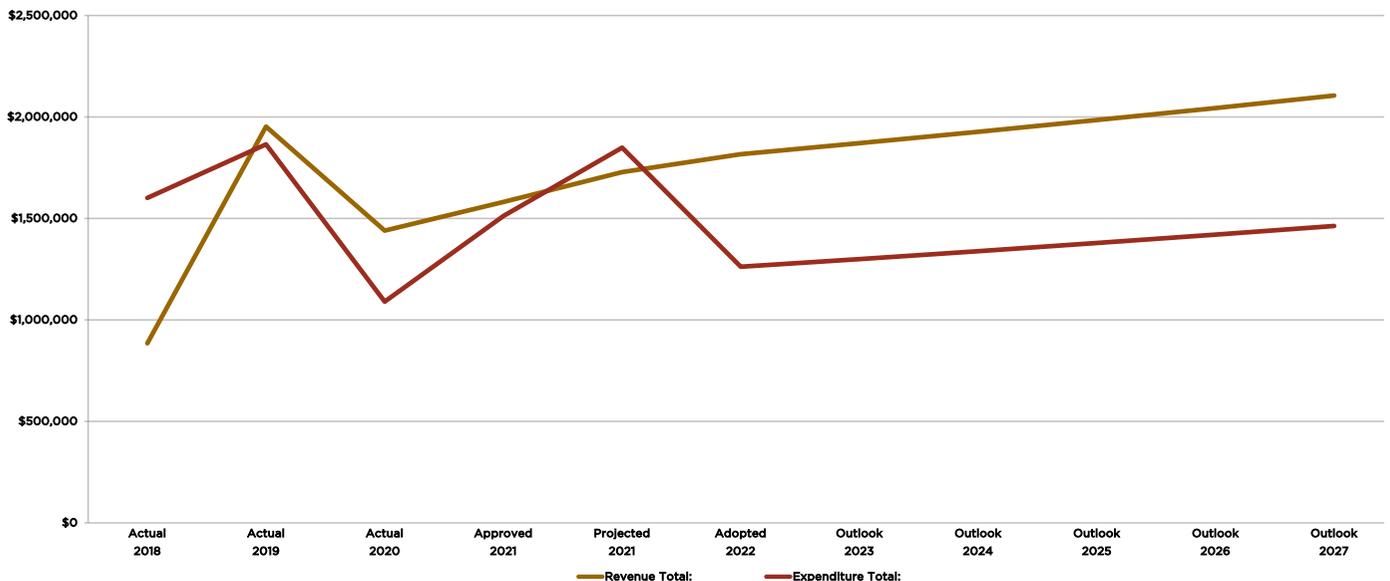
INTERNAL SERVICE FUND REVENUE PROJECTION

Internal Service Fund Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Miscellaneous	\$ 54,719	\$ 39,654	\$ 31,704	\$ -	\$ 92,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 830,104	\$ 1,912,888	\$ 1,408,433	\$ 1,581,170	\$ 1,635,678	\$ 1,815,989	\$ 1,870,469	\$ 1,926,583	\$ 1,984,380	\$ 2,043,912	\$ 2,105,229
Revenue Total:	\$ 884,823	\$ 1,952,542	\$ 1,440,137	\$ 1,581,170	\$ 1,728,087	\$ 1,815,989	\$ 1,870,469	\$ 1,926,583	\$ 1,984,380	\$ 2,043,912	\$ 2,105,229

INTERNAL SERVICE FUND EXPENDITURE PROJECTION

Internal Service Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	\$ 233,946	\$ 297,348	\$ 341,769	\$ 399,589	\$ 361,923	\$ 401,990	\$ 414,050	\$ 426,471	\$ 439,265	\$ 452,443	\$ 466,017
Materials, Supplies & Services	\$ 606,719	\$ 561,530	\$ 732,847	\$ 357,300	\$ 731,815	\$ 859,700	\$ 885,491	\$ 912,056	\$ 939,417	\$ 967,600	\$ 996,628
Capital Outlay	\$ 758,534	\$ 1,006,224	\$ -	\$ 754,926	\$ 754,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,321	\$ -	\$ 15,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Total:	\$ 1,600,522	\$ 1,865,102	\$ 1,089,810	\$ 1,511,815	\$ 1,848,664	\$ 1,261,690	\$ 1,299,541	\$ 1,338,527	\$ 1,378,683	\$ 1,420,043	\$ 1,462,645

INTERNAL SERVICE FUND REVENUE & EXPENDITURE COMPARISON





SPECIAL REVENUE FUND

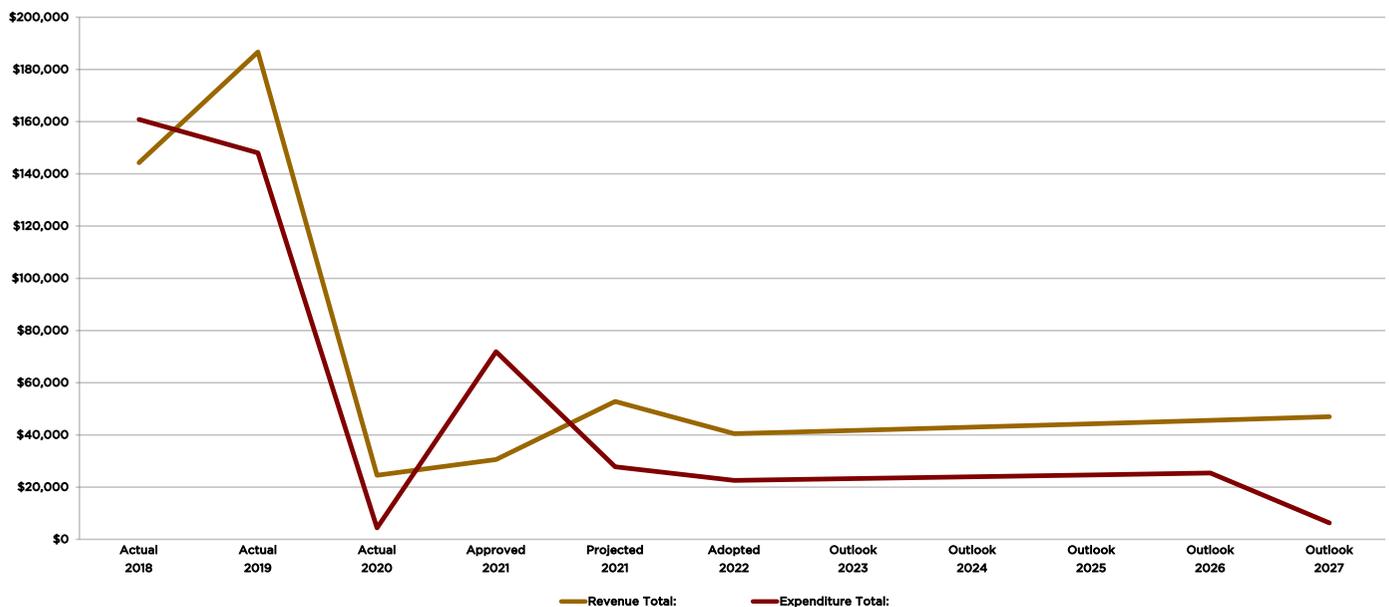
SPECIAL REVENUE FUND REVENUE PROJECTION

Special Revenue Fund Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Charges for Services	\$ 33,747	\$ 30,970	\$ 19,600	\$ 22,000	\$ 38,743	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
Miscellaneous	\$ 3,545	\$ 7,645	\$ 4,940	\$ 8,600	\$ 14,074	\$ 10,500	\$ 10,815	\$ 11,139	\$ 11,474	\$ 11,818	\$ 12,172
Intergovernmental Grants	\$ -	\$ 14,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 107,000	\$ 133,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total:	\$ 144,292	\$ 186,699	\$ 24,540	\$ 30,600	\$ 52,817	\$ 40,500	\$ 41,715	\$ 42,966	\$ 44,255	\$ 45,583	\$ 46,951

SPECIAL REVENUE FUND EXPENDITURE PROJECTION

Special Revenue Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Personnel Services	\$ 84,040	\$ 3,551	\$ 4,167	\$ 5,241	\$ 3,763	\$ 5,436	\$ 5,599	\$ 5,767	\$ 5,940	\$ 6,118	\$ 6,302
Materials, Supplies & Services	\$ 76,810	\$ 4,243	\$ 225	\$ 11,650	\$ 13,249	\$ 17,150	\$ 17,665	\$ 18,194	\$ 18,740	\$ 19,302	\$ -
Interfund Transaction	\$ -	\$ 73,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 66,273	\$ -	\$ 55,000	\$ 10,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Total:	\$ 160,850	\$ 148,020	\$ 4,392	\$ 71,891	\$ 27,771	\$ 22,586	\$ 23,264	\$ 23,962	\$ 24,680	\$ 25,421	\$ 6,302

SPECIAL REVENUE FUND REVENUE & EXPENDITURE COMPARISON



FIVE-YEAR CITY PLAN

DEBT SERVICE FUND

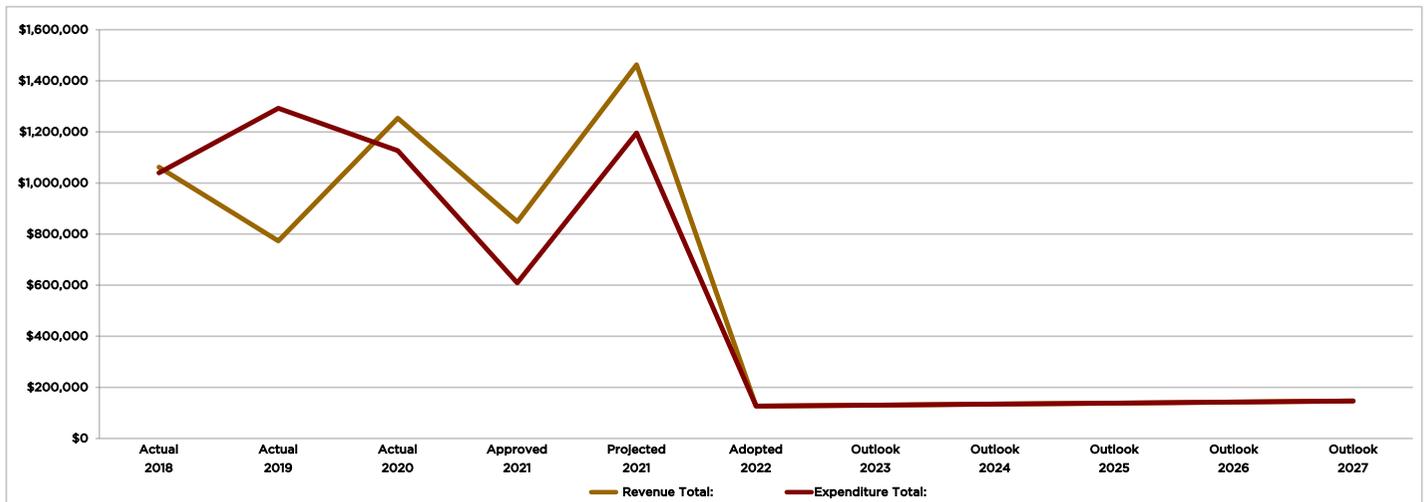
DEBT SERVICE FUND REVENUE PROJECTION

Debt Service Fund Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Miscellaneous	\$ 11,306	\$ 22,582	\$ 6,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ 792,167	\$ 524,866	\$ 1,078,564	\$ 848,814	\$ 1,336,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	\$ 258,551	\$ 225,728	\$ 168,930	\$ -	\$ 126,750	\$ 126,750	\$ 130,553	\$ 134,469	\$ 138,503	\$ 142,658	\$ 146,938
Revenue Total:	\$ 1,062,024	\$ 773,176	\$ 1,253,787	\$ 848,814	\$ 1,463,009	\$ 126,750	\$ 130,553	\$ 134,469	\$ 138,503	\$ 142,658	\$ 146,938

DEBT SERVICE FUND EXPENDITURE PROJECTION

Debt Service Fund Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted	2023 Outlook	2024 Outlook	2025 Outlook	2026 Outlook	2027 Outlook
Materials, Supplies & Services	\$ 6,138	\$ 1,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transaction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 1,033,500	\$ 1,291,089	\$ 1,126,607	\$ 609,051	\$ 1,195,757	\$ 126,750	\$ 130,553	\$ 134,469	\$ 138,503	\$ 142,658	\$ 146,938
Expenditure Total:	\$ 1,039,638	\$ 1,292,745	\$ 1,126,607	\$ 609,051	\$ 1,195,757	\$ 126,750	\$ 130,553	\$ 134,469	\$ 138,503	\$ 142,658	\$ 146,938

DEBT SERVICE FUND REVENUE & EXPENDITURE COMPARISON



Note: A noticeable drop in the FY 2022 Budget is due to 97-1 SID and 98-3 SID accounts reaching end of life.



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 2022: MAJOR FACTORS

Introduction

The following section seeks to put the FY 2022 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 significant increase in sales tax revenues and slight increases in property tax revenues. Despite the effects of the COVID-19 pandemic the national economy, Eagle Mountain City saw tremendous growth in sales tax revenues likely thanks to State of Utah tax policy on online retail sales and the growth of businesses within the City. Home prices climbed significantly in fiscal year 2021 due to several unusual market conditions brought on by COVID-19 mixing with an already tightening market. 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 0.0769% to a historically low 0.0724%. Despite the rate reduction, due to population growth and increasing home prices, the City anticipates an increase over FY 2021's projected property tax revenue.

Building Fees

The City has seen a large jump in the number of building permits issued. In FY 2021 the City issued over 1600 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 2022 budget shows less building related revenues than in 2021 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 recently increased allowable 35%.



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 2022, the City is focused on making significant improvements to transportation connectivity and preparing for expansion of City services and facilities to meet the needs of a growing community.

Recreation Costs

Eagle Mountain is also one of the youngest cities in Utah, with a median age of 20 years old (2019 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 2022 MAJOR FACTORS

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 12th time, the Distinguished Budget Award for the 15th time and the PAFR Award for the 7th time.

Fund Structure Changes

There are no structural changes to funds for the FY 2022 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.

Major Economic Development Projects

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. 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. In June, 2021, Eagle Mountain City also finalized a deal with a yet-to-be-announced company to bring another large data center to the City comparable in size and scope to the Facebook data center. This recent development demonstrates the effect of Facebook's data center had on helping Eagle Mountain City to be seen as a great location for development.



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.

Eagle Mountain City has also begun significant work on widening and enhancing major thoroughfares in the City to handle the rapidly growing number of travelers due to the construction of a new high school in the southern end of the City and much higher growth in the south than in the north which is opposite of trends only a handful of years ago. Widening these roads will require significant investment over the next few years.

The Parks Department has also hired new employees in an effort to service the growing number of parks like Cory Wride Memorial Park. New regional parks and the next phase of Cory Wride Memorial Park are planned to be opened in early FY 2022. Another regional park will begin construction in the second half of FY 2022.

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 2021.

Fund Revenues	FY 2020 Actual	FY 2021 Projected	FY2022 Adopted	2021-2022 Increase/Decrease
General	\$ 13,656,819	\$ 15,782,247	\$ 21,112,192	\$ 5,329,945
Enterprise	\$ 23,070,056	\$ 36,616,208	\$ 22,769,139	\$ (13,847,068)
Special Revenue	\$ 191,620	\$ 253,190	\$ 7,792,907	\$ 7,539,717
Debt Service	\$ 1,506,309	\$ 1,463,009	\$ 126,750	\$ (1,336,259)
Capital Projects	\$ 9,735,461	\$ 13,883,213	\$ 16,938,729	\$ 3,055,516
Internal Service	\$ 1,440,137	\$ 1,728,087	\$ 1,815,989	\$ 87,902
Total	\$ 49,600,401	\$ 69,725,954	\$ 70,555,706	\$ 829,752

Fund Expenditures	FY 2020 Actual	FY 2021 Projected	FY2022 Adopted	2021-2022 Increase/Decrease
General	\$ 13,656,819	\$ 15,782,247	\$ 17,721,009	\$ 1,938,762
Enterprise	\$ 23,663,912	\$ 40,760,481	\$ 22,051,337	\$ (18,709,144)
Special Revenue	\$ 155,275	\$ 241,711	\$ 7,792,416	\$ 7,550,705
Debt Service	\$ 1,355,906	\$ 1,195,757	\$ 126,750	\$ (1,069,007)
Capital Projects	\$ 5,113,691	\$ 10,600,389	\$ 18,461,000	\$ 7,860,611
Internal Service	\$ 1,089,810	\$ 1,848,664	\$ 2,009,048	\$ 160,384
Total	\$ 45,035,414	\$ 70,429,249	\$ 68,161,560	\$ (2,267,689)

Total Budget

General Fund

The majority of the increase in revenues came from a Federal grant related to the Pony Express Pkwy widening project. Expenditures increased in general to maintain quality of services for a growing city.

Enterprise Fund

Sharp revenue and expenditure decreases are a result of much lower planned CWP water share sales, in addition to a reporting change for developer contributions.

Special Revenue Fund

The increase in revenues and expenditures primarily reflects RDA redevelopment activities, particularly in the Sweetwater CRA.

Debt Service Fund

As the City has closed out some accounts and has only 2013 SID (SAA 2013-1) remaining, the budgets have consequently contracted significantly.

Capital Projects Fund

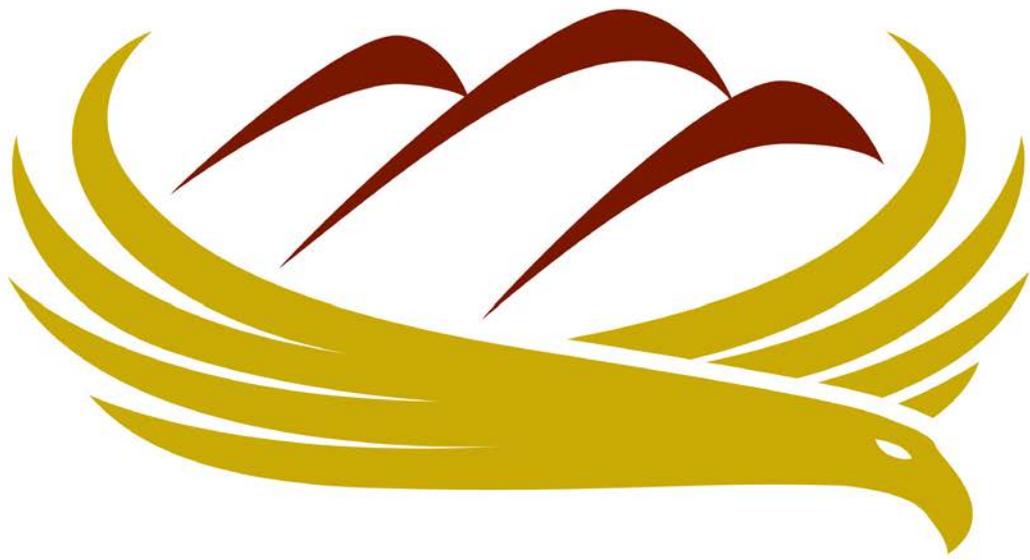
Increased revenues come as a result of grant and loan funding from intergovernmental agencies that offset much of the costs of new capital projects.

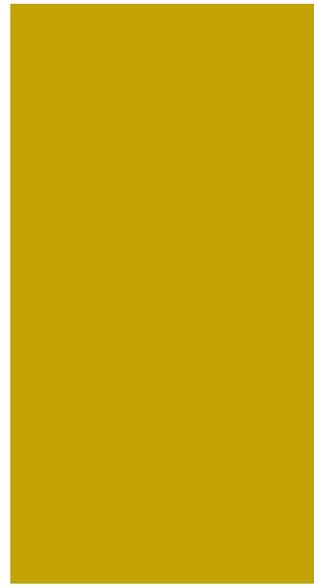
Internal Service Fund

The internal service fund saw moderate increases in revenues and expenditures due to the growth of the City and new additions to personnel.



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III. FINANCIAL STRUCTURE, POLICY, & PROCESS

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FUND DESCRIPTIONS

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: 26% 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: 32% 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: 11% 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. Similar to the Capital Projects fund, the Special Revenue Fund is classified as a non-major fund due to expenditures not consistently being over 10%.

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

5. Capital Projects Fund (Non-major Fund: 27% 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: 3% 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	General Fund	Administration Attorney Building Economic Development Engineering Finance Legislative Library Non-Departmental Parks Planning Police Recorders Recreation Special Events Streets & Roads	Capital General Operations Inter-fund Contributions
Sale of Assets Impact Fees Charges for Services Transfer from General Fund	Special Revenue Fund	Cemetery RDAs 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	Debt Service Fund	2013 AA	Bond Principal Interest Payments
Transfers from General Fund Transfers from Special Revenues Fund	Improvements Fund	Parks Roads Sewer Water	Construction of Capital Facilities
Connection Fees In-House Construction Interest Earnings Utility Billing (User Fees)	Enterprise Fund	Sewer Solid Waste Water	Provision of Utility Services
Transfers from Enterprise/Utility and General Funds	Internal Service	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
2013 AA	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
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

BASIS OF BUDGETING

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

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 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 2021-2022 budget:

- On February 9, 2021, the City Council held a work session with department heads to discuss specific budget needs for each department.
- On May 4, the City Council adopted the tentative budget and set a public hearings for June 1, 2021 and June 15, 2021, and final adoption on June 15, 2021.
- On June 1, 2021 and June 15, 2021 public hearings were 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 15, 2021. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2021-2022 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.

Get Involved! There are multiple opportunities for you to share your thoughts on the City budget. Sign up for notifications at emcity.org/notifyme or follow us on Facebook (@eaglemtncity)



The City's 2022 fiscal year begins on July 1, 2021 and ends one year later on June 30, 2022. Therefore, this budget is referred to as the *Fiscal Year 2021 (i.e. July 2021 – June 2022) 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"> • City priority/Balancing guidelines • Budget reduction process/ Department participation • Use of fund balance • Set-asides and assumptions • Balancing options • Current and forecast revenue
1 st 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 rd Week in February	Fund Manager/Department Head workbooks due before meeting with Budget Committee	Return via e-mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Items • Capital Projects Budget
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 st April Council Meeting	City Council Budget Review	Meeting held at work session of City Council
2 nd 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 st May Council Meeting	Public Hearing	Adoption of preliminary proposed budget
2 nd June Council Meeting	Final Public Hearing	Adoption of proposed budget

*Note: The FY 2022 Budget Calendar complies with the requirements outlined in the Utah State Code, which is included later in this section.

BUDGET PROCESS

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

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.
- Annually review 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

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.

Compliance with Budget Financial Policies

Eagle Mountain City has a culture of strict adherence to strong financial policies that greatly reduce fraud risk, promote accountability & transparency, and ensure the city uses sound accounting practices to prepare for an unpredictable future. The FY 2022 budget and associated fiscal planning mechanisms are in compliance with Eagle Mountain city and State of Utah financial policies.

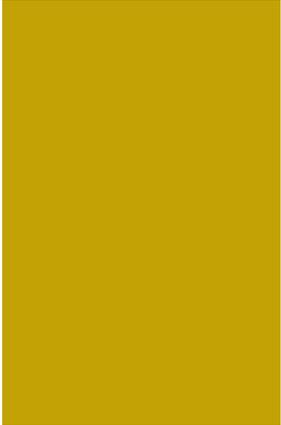


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IV. FINANCIAL OVERVIEW



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PERSONNEL SUMMARIES

FY 2022 Staffing Overview

Funding for personnel costs within the City has increased slightly this fiscal year. Full-Time Equivalencies (FTEs) have also increased this fiscal year and totals approximately 115 FTEs. The City continues to experience growth and has added positions to maintain service levels.

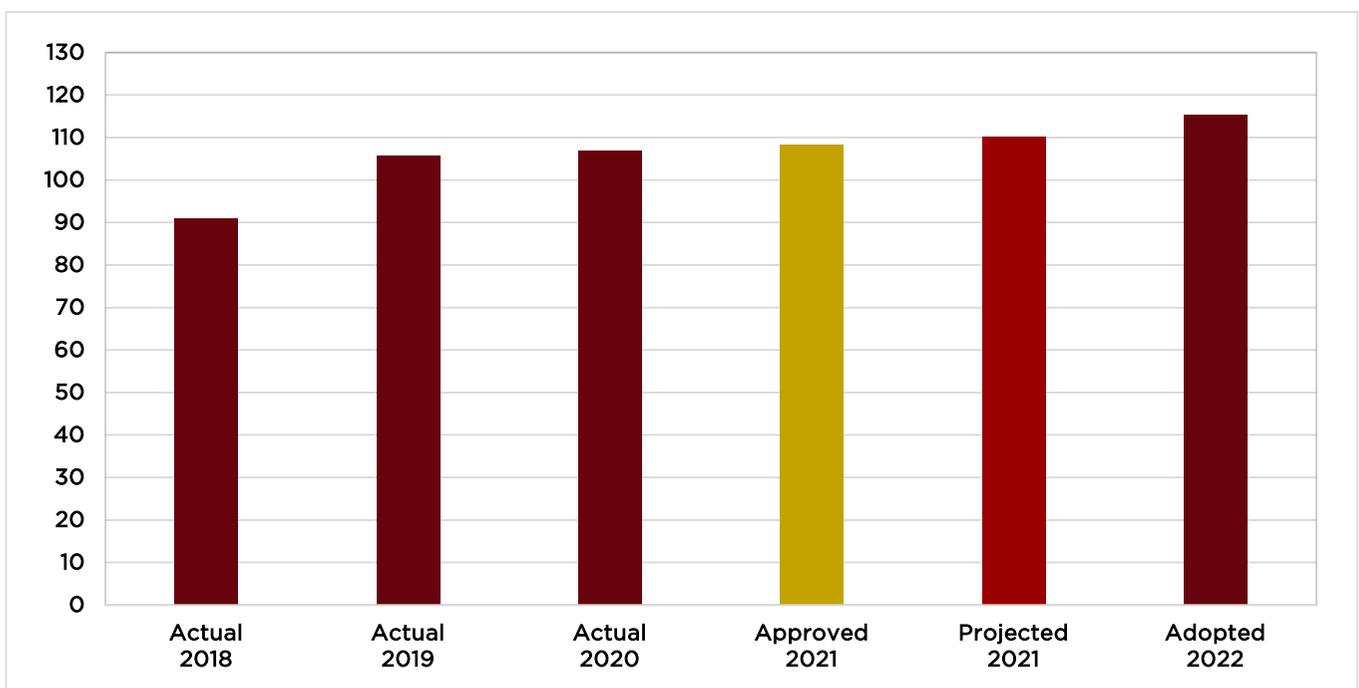
Personnel Trends

The City added approximately 10 FTEs overall. FTE increased in the General Fund in ten departments, in the Enterprise Fund in zero departments, and in the Internal Services Fund in three departments. The General Fund decreased FTEs in five departments. The Special Revenue Fund saw decreases in FTEs in two departments from 2021. Specific changes will be detailed on the following page.

Personnel Summary

Eagle Mountain City has 29 departments with the majority falling within the General Fund (21). In FY 2022, the Senior Council and Youth Council departments were merged into the Special Events department. In addition, the General Fund is where the majority of the FTEs (90) 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 FTEs by year and on the following page, a chart illustrates FY 2022 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:

Project Management & Facilities (1.31) | Cemetery(0.02) | HR (0.22) | Executive (0.35) | Recreation (0.15) | Communications (1.18) | Water (1.15) | Stormwater (1.7) |

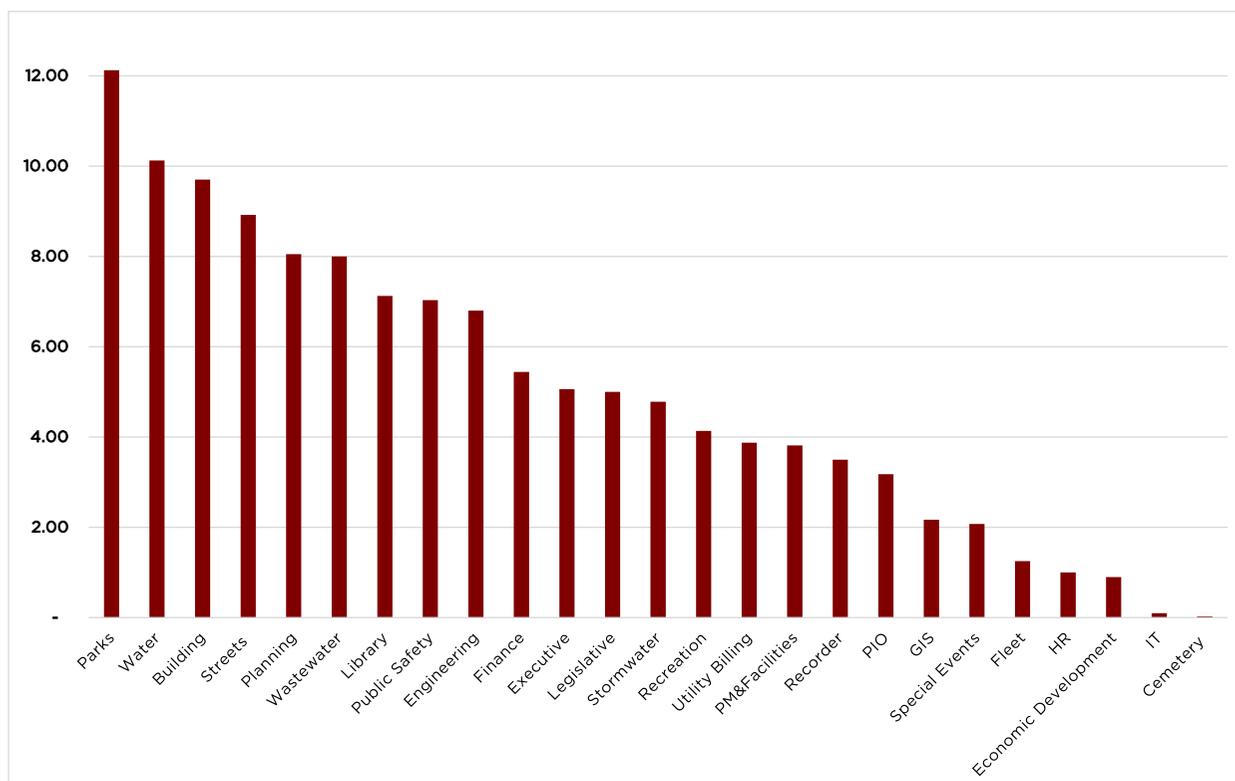
Department FTE Increases:

Economic Development (0.25) | Engineering (1.30) | Special Events (0.33) | Streets (0.5) | GIS (1.16) | Library (0.82) | Parks (1.51) | Building (0.07) | Planning (1.0) | Fleet (0.75) | Utility Billing (0.015)

Organizational Changes

Some trends in department personnel expenditures may not mirror the changes in FTEs due to changes in organizational structure that is ongoing. In particular, the Communications, Finance, Recorder, and Parks departments are undergoing changes in reporting structures and role adjustments.

FY 2022 FTE BY DEPARTMENT



The chart above illustrates full-time equivalencies and personnel by department for FY 2022.

REVENUE OVERVIEW

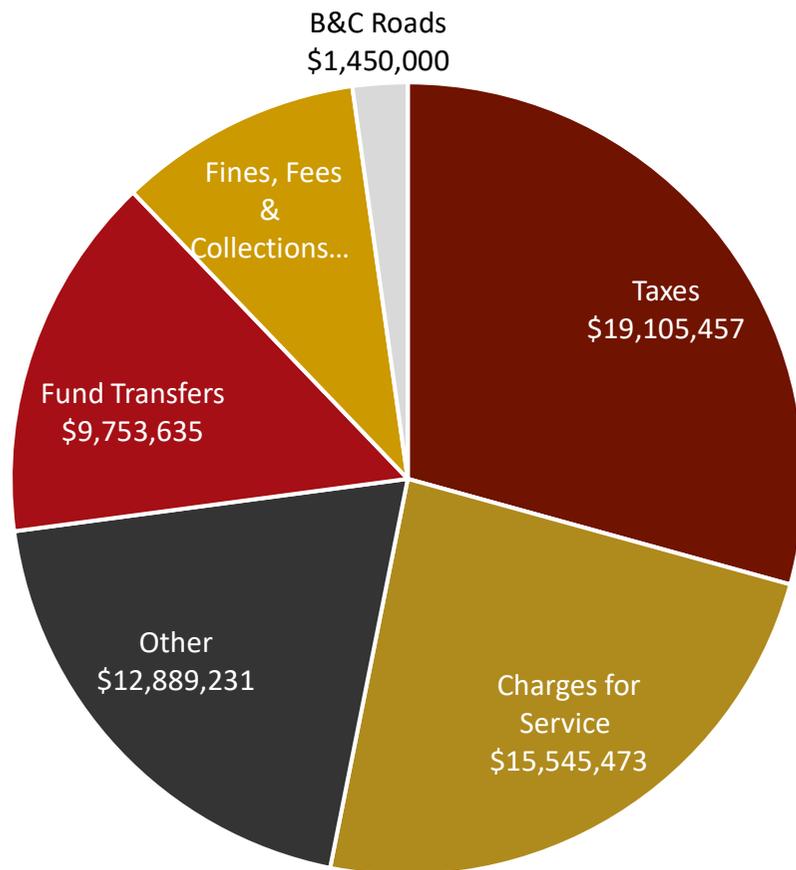
Introduction

The total operating revenues for Eagle Mountain's combined funds for Fiscal Year 2022 amounts to \$70.6 million, a decrease of 12.2% from the \$80.4 million projection for FY 2021. 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 FY 2022:
\$70.56 million**





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 2021-2022 continues to present a unique challenge due to the economic uncertainties related to COVID-19.

REVENUE OVERVIEW

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 second largest fund in the budget, accounting for 29.9% of total revenues. General Fund revenues are expected to decrease in FY 2022 by 20.2% from \$26.5 million projected for FY 2021 to \$21.1 million in FY 2022. This decrease can be attributed to a decrease in fines & forfeitures and intergovernmental/grants. 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 32.3% of total revenues. Enterprise Fund revenues will decrease in FY 2022 by 37.8% from \$36.6 million projected for FY 2021 to \$22.8 million in FY 2022. This decrease is due to expected decreases in the following categories: Interfund Transfers, Miscellaneous, and Fines & Forfeitures.

Special Revenue Fund

The Special Revenue Fund is a Non-major fund in the budget, accounting for 11% of total revenues. The Special Revenue Fund includes the Impact Fees, Cemetery Fund, and RDAs. This Fund is proposed to increase by 2977.9% from \$253,190 projected for FY 2021 to \$7.8 million in FY 2022. This large increase is due to an expected \$7 million increase in Sales, Property, Utility, & Use Tax related to the Sweetwater CRA.

Capital Improvements Fund

The Capital Improvements Fund is a Non-major fund and occupies 24% of total city revenues. Capital revenues are expected to increase by 22% from \$13.9 million projected for FY 2021 to \$16.9 million projected for FY 2022. This increase is due to large increases in grants and loan proceeds.

Debt Service Fund

The Debt Service Fund is a Non-major fund, comprising only 0.2% of total revenues. This Fund is expected to decrease by 91.3% from \$1.5 million projected for FY 2021 to \$126,750 in FY 2022.

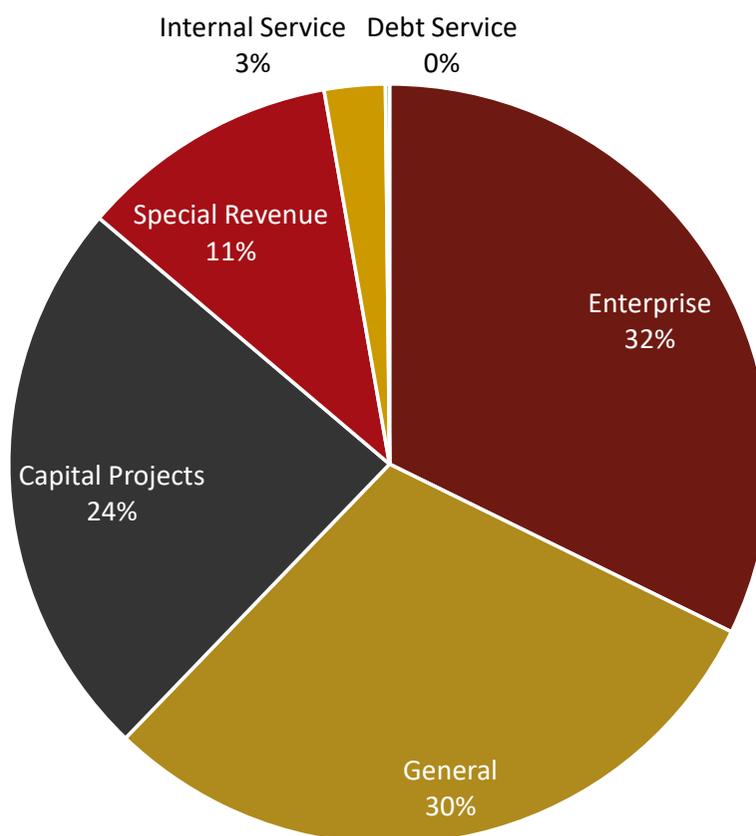


Internal Service Fund

The Internal Service Fund is a Non-major fund in the overall budget comprising 2.6% 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 5.1% from \$1.7 million projected for FY 2021 to \$1.8 million in FY 2022.

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.



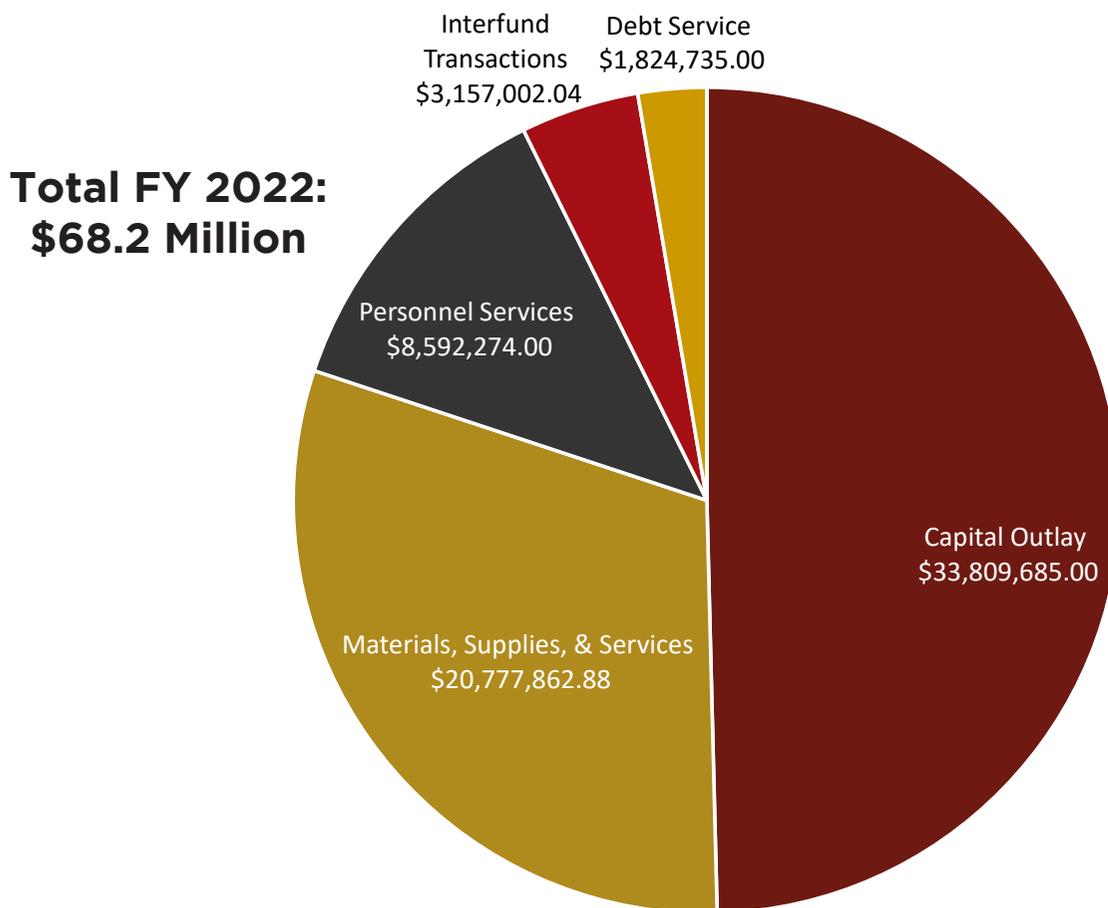
EXPENDITURE OVERVIEW

Introduction

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2022 amounts to \$68.2 million, a decrease of 5% from the 2021 projection of \$70.4 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 26% of total expenditures. General Fund expenditures are estimated to increase by 12.3% from \$15.8 million projected for FY 2021 to \$17.7 million in FY 2022.

Enterprise Fund

The Enterprise Fund is the largest fund in the budget accounting for 32% of total expenditures. Enterprise expenditures are expected to decrease by 45.9% from \$40.8 million projected for FY 2021 to \$22.1 million in FY 2022.

Special Revenue Fund

The Special Revenue Fund is a Non-major fund in the overall budget comprising 11% of total expenditures. The Special Revenue fund includes the Impact Fees, Cemetery Fund, and RDAs. This Fund is proposed to increase 3123.9%, from \$241,711 projected for FY 2021 to \$7.8 million in FY 2022. The large increase is because of the RDA associated with Facebook's Datacenter.

Capital Improvements Fund

The Capital Improvement Fund occupies 27% of the total expenditures. Capital expenditures are expected to increase by 74.2% from \$10.6 million projected for FY 2021 to \$18.5 million for FY 2022.

EXPENDITURE OVERVIEW

Debt Service Fund

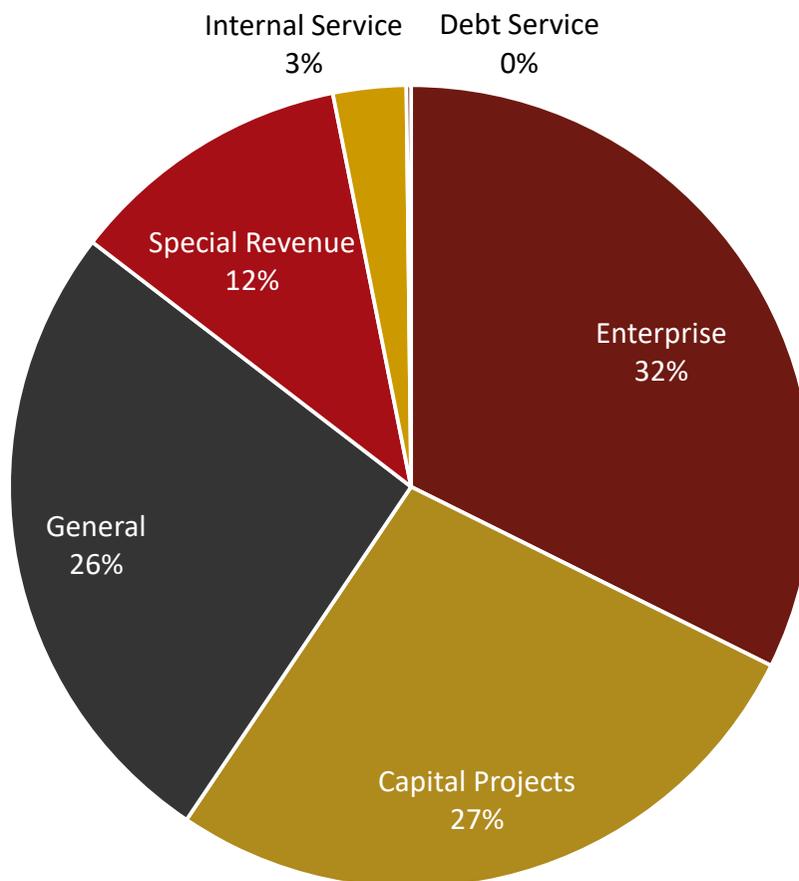
The Debt Service fund is a Non-major fund, comprising 0.2% of total city expenditures. This Fund is proposed to decrease by 89.4% from \$1.2 million projected for FY 2021 to \$126,750 for FY 2022.

Internal Service Fund

The Internal Service Fund is a Non-major fund in the overall budget comprising 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 8.7% from \$1.8 million projected for FY 2021 to \$2 million for FY 2022.

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

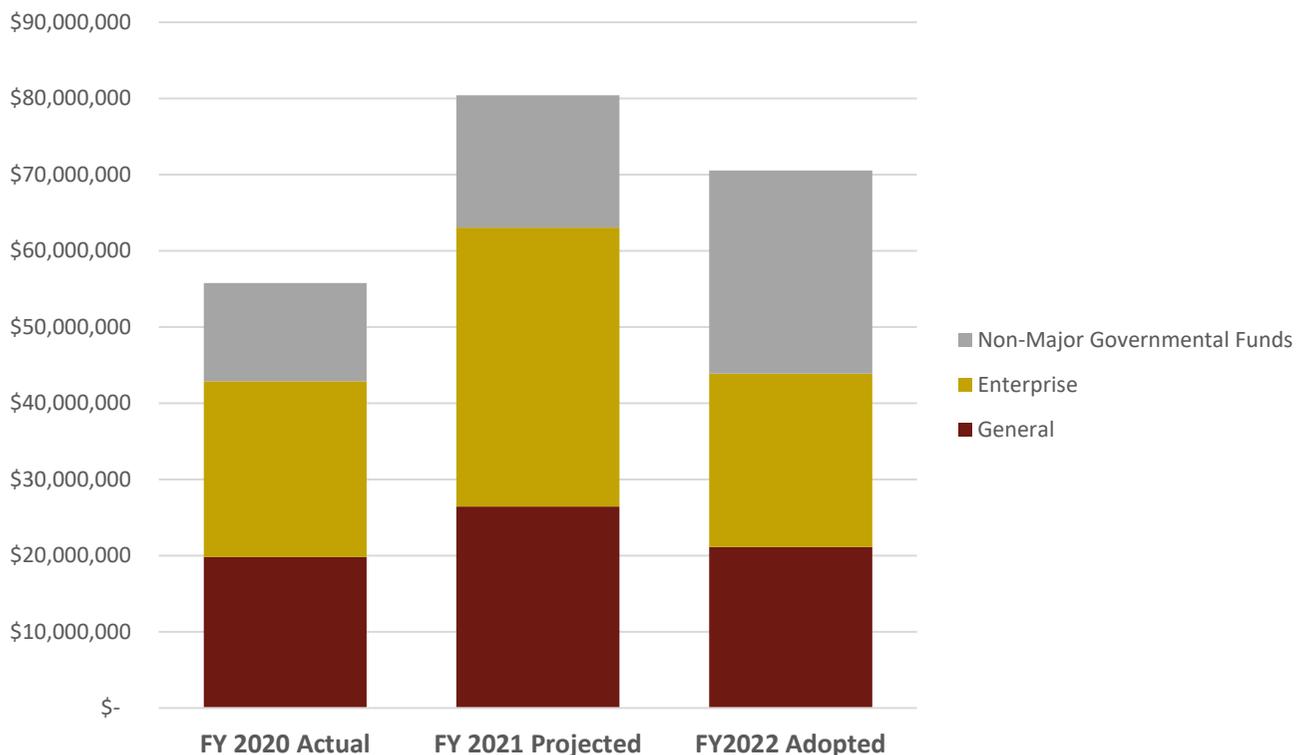
Revenues

For all funds in FY 2022, the City anticipates \$70,555,706 in revenue, a decrease of 13.9% from the FY 2021 projection of \$80,391,957. The table below summarizes total revenue from FY 2020 to FY 2022 by fund.

Revenue Summary by Fund

Fund Revenues	FY 2020 Actual	FY 2021 Projected	FY2022 Adopted	2021-2022 Increase/Decrease
General	\$ 19,830,931	\$ 26,448,250	\$ 21,112,192	\$ (5,336,058)
Enterprise	\$ 23,070,056	\$ 36,616,208	\$ 22,769,139	\$ (13,847,068)
Special Revenue	\$ 191,620	\$ 253,190	\$ 7,792,907	\$ 7,539,717
Debt Service	\$ 1,506,309	\$ 1,463,009	\$ 126,750	\$ (1,336,259)
Capital Projects	\$ 9,735,461	\$ 13,883,213	\$ 16,938,729	\$ 3,055,516
Internal Service	\$ 1,440,137	\$ 1,728,087	\$ 1,815,989	\$ 87,902
Total	\$ 55,774,513	\$ 80,391,957	\$ 70,555,706	\$ (9,836,251)

Revenue Summary by Fund Category





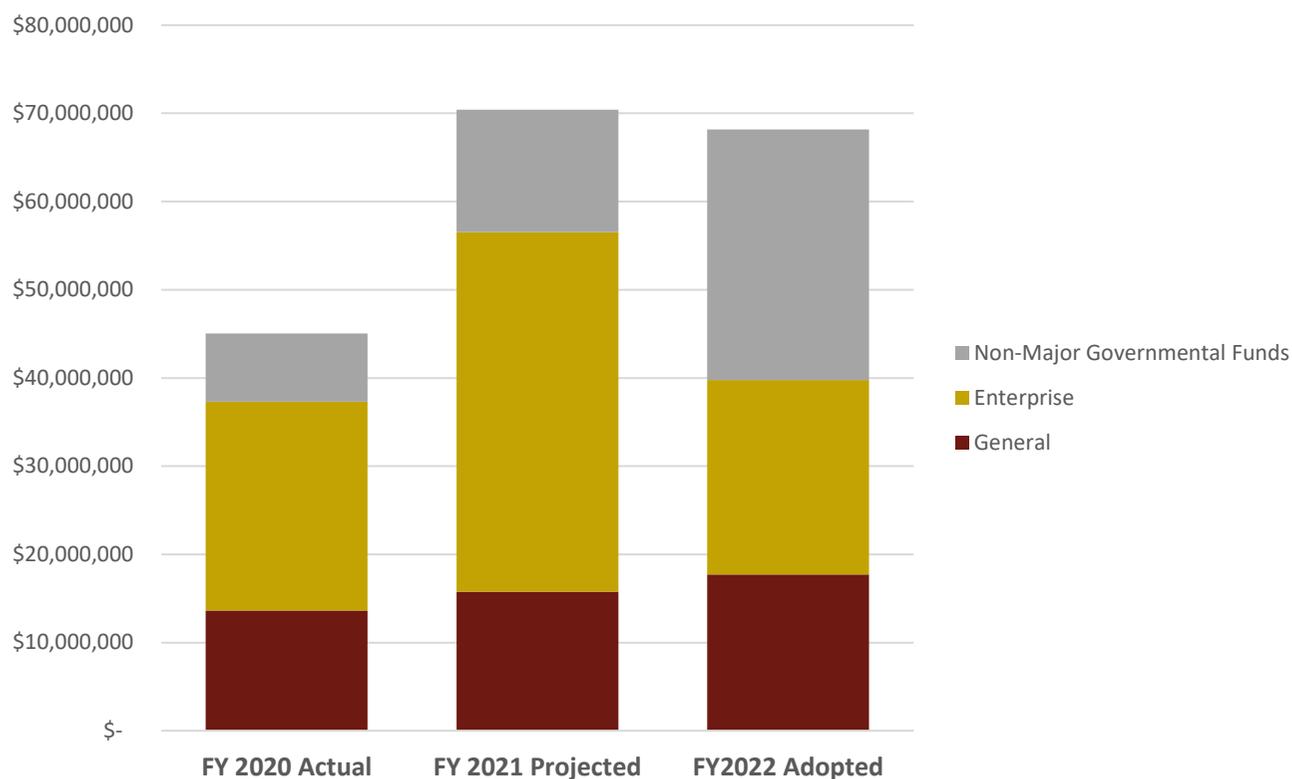
Expenditures

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 2022 is \$68,161,559, a decrease of 3.2% from the projection for FY 2021 of \$70,429,249. The table below summarizes total expenditures from FY 2020 to FY 2022.

Expenditure Summary by Fund

Fund Expenditures	FY 2020 Actual	FY 2021 Projected	FY2022 Adopted	2021-2022 Increase/Decrease
General	\$ 13,656,819	\$ 15,782,247	\$ 17,721,008	\$ 1,938,761
Enterprise	\$ 23,663,912	\$ 40,760,481	\$ 22,051,337	\$ (18,709,144)
Special Revenue	\$ 155,275	\$ 241,711	\$ 7,792,416	\$ 7,550,705
Debt Service	\$ 1,355,906	\$ 1,195,757	\$ 126,750	\$ (1,069,007)
Capital Projects	\$ 5,113,691	\$ 10,600,389	\$ 18,461,000	\$ 7,860,611
Internal Service	\$ 1,089,810	\$ 1,848,664	\$ 2,009,048	\$ 160,384
Total	\$ 45,035,414	\$ 70,429,249	\$ 68,161,559	\$ (2,267,690)

Expenditure Summary by Fund Category



CONSOLIDATED FINANCIALS

FY 2021-2022 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2022 revenue and expenditures for individual funds. The Non-major Governmental Funds are grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2021-2022 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
FY 2021-2022 Revenue							
Sales, Property, Utility, & Use Taxes	\$ 11,363,050.00	\$ -	\$ 7,742,407.00	\$ -	\$ -	\$ -	\$ 19,105,457.00
Planning, Building, & Engineering Fees	\$ 6,170,760.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,170,760.00
Class B & C Road Funds	\$ 1,450,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000.00
Charges for Services	\$ 11,000.00	\$ 15,534,473.21	\$ -	\$ -	\$ -	\$ -	\$ 15,545,473.21
Sport Recreation Fees	\$ 98,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000.00
Fines & Forfeitures	\$ 145,500.00	\$ 61,000.00	\$ -	\$ -	\$ -	\$ -	\$ 206,500.00
Miscellaneous	\$ 236,300.00	\$ 5,475,681.00	\$ 50,500.00	\$ 126,750.00	\$ 7,000,000.00	\$ -	\$ 12,889,231.00
Intergovernmental/Grants	\$ 261,300.00	\$ -	\$ -	\$ -	\$ 5,075,350.00	\$ -	\$ 5,336,650.00
Impact Fees/Equity Buy Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 1,376,281.55	\$ 1,697,985.00	\$ -	\$ -	\$ 4,863,379.00	\$ 1,815,989.03	\$ 9,753,634.58
Assessments							
Total:	\$ 21,112,191.55	\$ 22,769,139.21	\$ 7,792,907.00	\$ 126,750.00	\$ 16,938,729.00	\$ 1,815,989.03	\$ 70,555,705.80
FY 2021-2022 Expenditures							
Personnel Services	\$ 6,494,345.00	\$ 1,693,080.00	\$ 2,859.00	\$ -	\$ -	\$ 401,990.00	\$ 8,592,274.00
Materials, Supplies, & Services	\$ 10,068,900.00	\$ 9,832,112.88	\$ 17,150.00	\$ -	\$ -	\$ 859,700.00	\$ 20,777,862.88
Interfund Transactions	\$ 658,843.02	\$ 2,498,159.02	\$ -	\$ -	\$ -	\$ -	\$ 3,157,002.04
Capital Outlay	\$ 498,920.00	\$ 6,330,000.00	\$ 7,772,407.00	\$ -	\$ 18,461,000.00	\$ 747,358.00	\$ 33,809,685.00
Debt Service	\$ -	\$ 1,697,985.00	\$ -	\$ 126,750.00	\$ -	\$ -	\$ 1,824,735.00
Reimbursement Agreements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ 17,721,008.02	\$ 22,051,336.90	\$ 7,792,416.00	\$ 126,750.00	\$ 18,461,000.00	\$ 2,009,048.00	\$ 68,161,558.92
Balance Summary							
Excess (Deficiency) of Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sources over Financing Uses	\$ 3,391,183.03	\$ 4,887,802.31	\$ 491.00	\$ -	\$ (1,522,271.00)	\$ (193,058.97)	\$ 6,564,146.37
Fund Balance (Deficit)- Beginning	\$ 5,822,553.95	\$ 10,053,146.26	\$ 112,278.33	\$ 1,511,609.35	\$ 9,168,289.15	\$ 1,506,572.62	\$ 28,174,449.66
Use of Fund Balance Reserve	\$ (2,863,379.00)	\$ (350,681.00)	\$ -	\$ -	\$ -	\$ -	\$ (3,214,060.00)
Reserved for Current CWP Share Liability							
Fund Balance (Deficit) - Ending	\$ 6,350,357.98	\$ 14,590,267.57	\$ 112,769.33	\$ 1,511,609.35	\$ 7,646,018.15	\$ 1,313,513.65	\$ 31,524,536.03



FY 2020-2022 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2010 - FY 2022 revenues and expenditures for all funds.

Categories	2020 Actual	2021 Projected	2022 Adopted
Revenue			
Sales, Property, Utility, & Use Taxes	\$ 9,073,784	\$ 11,216,833	\$ 19,105,457
Planning, Building, & Engineering Fees	\$ 6,653,621	\$ 6,656,421	\$ 6,170,760
Class B & C Road Funds	\$ 1,437,215	\$ 1,481,061	\$ 1,450,000
Charges for Services	\$ 12,449,156	\$ 14,605,659	\$ 15,545,473
Sport Recreation Fees	\$ 84,159	\$ 70,000	\$ 98,000
Fines & Forfeitures	\$ 229,460	\$ 385,948	\$ 206,500
Miscellaneous	\$ 14,782,004	\$ 11,192,894	\$ 12,889,231
Intergovernmental/Grants	\$ 778,509	\$ 5,597,170	\$ 5,336,650
Impact Fees/Equity Buy Ins	\$ 1,331,124	\$ 1,336,259	\$ -
Interfund Transfers	\$ 8,955,482	\$ 27,849,712	\$ 9,753,635
Assessments			
Total:	\$ 55,774,513	\$ 80,391,957	\$ 70,555,706
Expenditures			
Personnel Services	\$ 6,942,442	\$ 7,821,879	\$ 8,592,274
Materials, Supplies, & Services	\$ 16,700,512	\$ 18,904,824	\$ 20,777,863
Interfund Transaction	\$ 2,536,062	\$ 2,872,319	\$ 3,157,002
Capital Outlay	\$ 15,880,237	\$ 38,178,697	\$ 33,809,685
Debt Service	\$ 1,911,262	\$ 1,582,522	\$ 1,824,735
Reimbursement Agreements	\$ 1,064,899	\$ 1,069,007	\$ -
Total:	\$ 45,035,414	\$ 70,429,249	\$ 68,161,559
Balance Summary			
Excess (Deficiency) of Financing	\$ -	\$ -	\$ -
Sources over Financing Uses	\$ 14,605,779	\$ 14,062,708	\$ 6,564,146
Fund Balance (Deficit)- Beginning	\$ 19,532,673	\$ 28,192,223	\$ 28,174,450
Use of Fund Balance Reserve	\$ -	\$ (8,492,541)	\$ (3,214,060)
Reserved for Current CWP Share Liability	\$ -	\$ (5,587,940)	\$ -
Fund Balance (Deficit)-Ending	\$ 34,138,452	\$ 28,174,450	\$ 31,524,536

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 35% 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, 2021) [Projected]	Ending Fund Balance (July 1, 2022) [Adopted]	Increase/Decrease	Percent Change
General	\$ 5,822,554	\$ 6,350,358	\$ 527,804	9.1%
Enterprise	\$ 10,053,146	\$ 14,590,268	\$ 4,537,121	45.1%
Special Revenue	\$ 112,278	\$ 112,769	\$ 491	0.4%
Debt Service	\$ 1,511,609	\$ 1,511,609	\$ -	0.0%
Capital Improvements	\$ 9,168,289	\$ 7,646,018	\$ (1,522,271)	-16.6%
Internal Service	\$ 1,506,573	\$ 1,313,514	\$ (193,059)	-12.8%
Total:	\$ 28,174,449.66	\$ 31,524,536.03	\$ 3,350,086.37	



The General Fund balance is projected to increase in FY 2022 by \$527,804.

The Enterprise Fund balance is projected to increase in FY 2022 by \$4.5 million or 45%. This increase is due to high growth and conservative revenue forecasting.

The Special Revenue Fund balance saw negligible change in the fund balance for FY 2022.

The Debt Service Fund balance saw no change in fund balance for FY 2022.

The Capital Improvements Fund balance is expected to decrease by \$1.5 million, a 16.6% decrease. This decrease is due to the increased cost of capital outlay projects for FY 2022, requiring the use of fund reserves.

The Internal Service Fund balance is projected to decrease in FY 2022 by \$193 thousand, a 12.8% decrease. This increase is due to increased internal transfers from several of the enterprise funds.





V. GENERAL FUND

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GENERAL FUND OVERVIEW

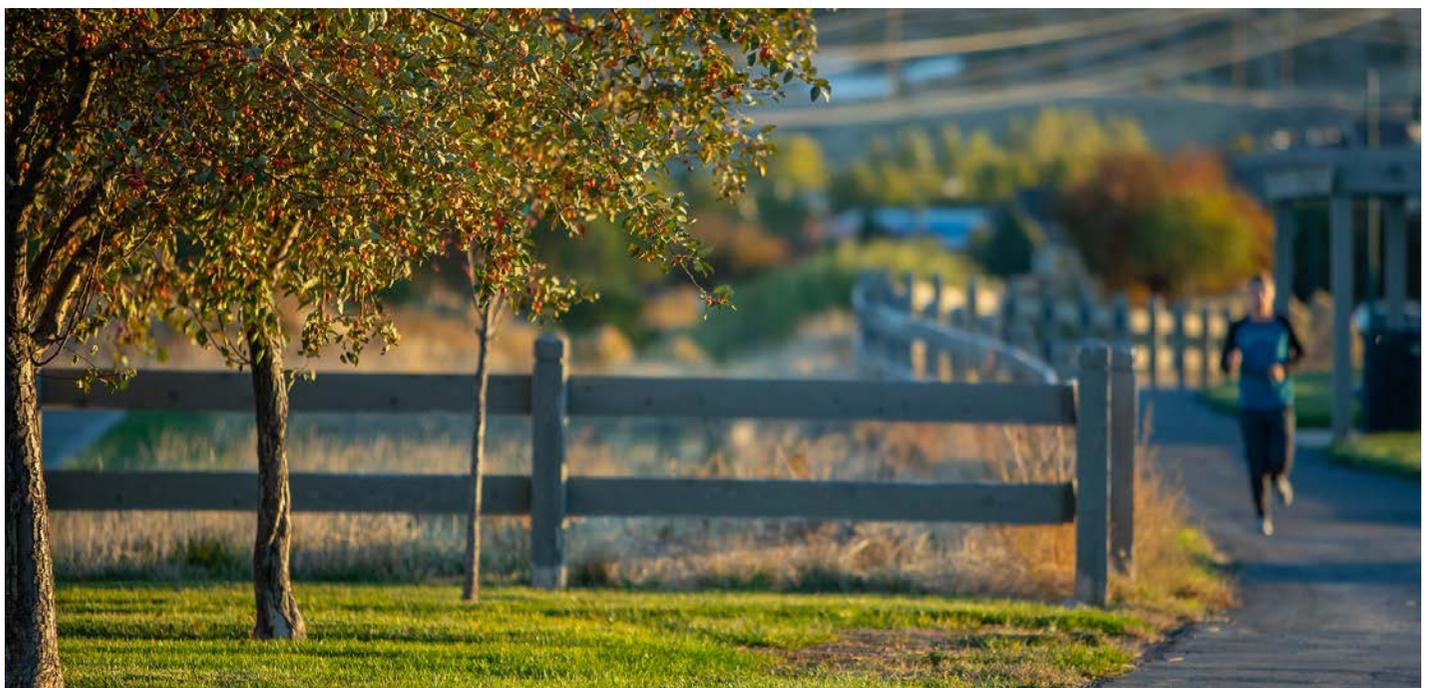
DESCRIPTION & MAJOR CHANGES

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

In FY 2022, the Youth Council and Senior Council funds have been consolidated under the Special Events Fund.





GENERAL FUND SUMMARY

Fund 10- General Fund Revenue & Expenditure Summary

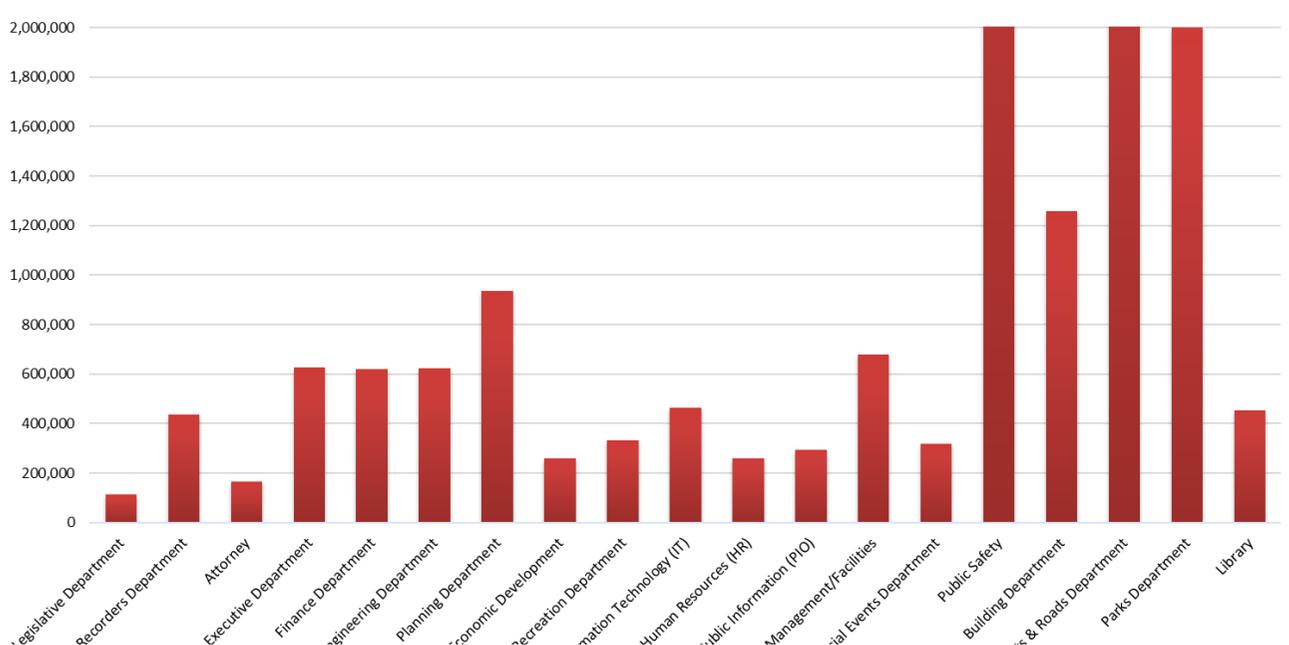
GENERAL FUND SUMMARY EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
Personnel Services	4,428,613	4,826,578	5,294,427	5,612,660	6,008,802	6,494,345
Materials, Supplies & Services	6,954,417	6,820,688	7,591,999	8,647,428	8,748,854	10,068,900
Capital Outlay	400,577	437,226	200,672	291,350	291,049	498,920
Interfund Transaction	317,070	689,498	569,720	733,541	733,541	658,843
Expenditure Total:	12,100,677	12,773,990	13,656,819	15,284,979	15,782,247	17,721,009

GENERAL FUND SUMMARY REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
Sales, Property, Utility, & Use Taxes	6,289,512	7,161,845	8,930,414	7,580,000	11,012,143	11,363,050
Planning, Building, & Engineering Fees	4,046,681	5,283,284	6,653,621	4,244,700	6,656,421	6,170,760
Class B & C Road Funds	1,144,864	1,373,327	1,437,215	1,300,000	1,481,061	1,450,000
Charges For Services	21,190	12,160	9,197	11,000	11,000	11,000
Sport Recreation Fees	83,810	106,759	84,159	98,800	70,000	98,000
Fines & Forfeitures	136,386	124,870	122,553	133,000	232,948	145,500
Miscellaneous	534,622	1,741,255	683,712	291,200	187,830	236,300
Intergovernmental/Grants	255,559	32,443	762,432	25,000	5,549,070	261,300
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	1,121,870	1,031,110	1,147,628	1,225,549	1,247,777	1,376,282
Revenue Total:	13,634,493	16,867,053	19,830,931	14,909,249	26,448,250	21,112,192

GENERAL FUND BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Adopted
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	1,533,816	4,093,063	6,174,112	(375,729)	10,666,003	3,391,183
Fund Balance (Deficit)- Beginning:	2,959,323	4,493,139	3,488,447	3,649,092	3,649,092	5,822,554
Use of Fund Balance Reserve:	-	-	-	-	(8,492,541)	(2,863,379)
Fund Balance (Deficit)- Ending:	4,493,139	8,586,201	3,649,092	3,273,363	5,822,554	6,350,358

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 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	#REF!	#REF!	48.72	54.29	49.52	55.53
Part-time/Seasonal	#REF!	#REF!	15.02	18.75	15.45	20.44
FTE Total:	#REF!	#REF!	72.73	82.04	73.97	84.96

GENERAL FUND EXPENDITURES BY DEPARTMENT FY 2022



GENERAL FUND REVENUES

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.

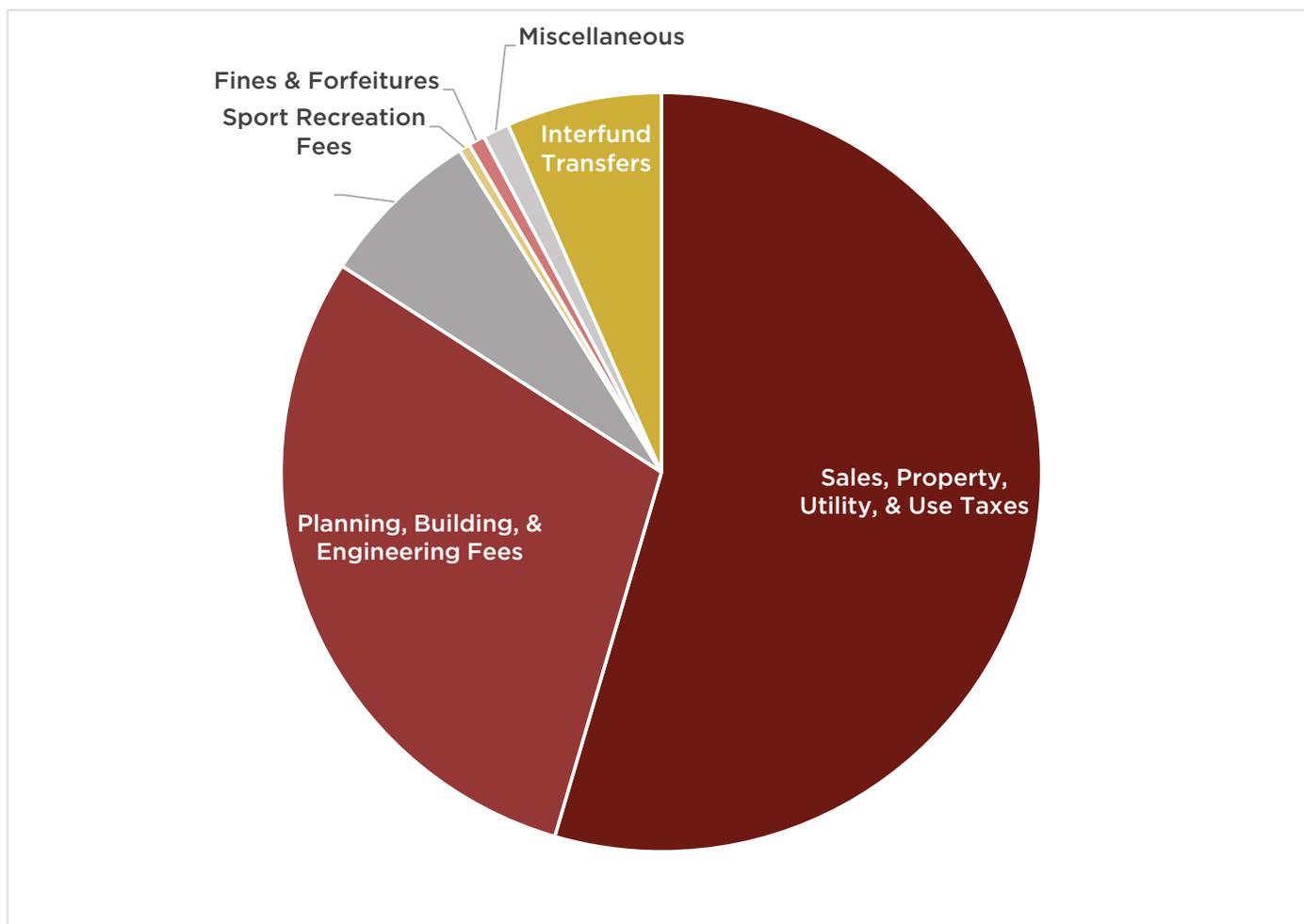
Departmental revenues are generally related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be 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 2022



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

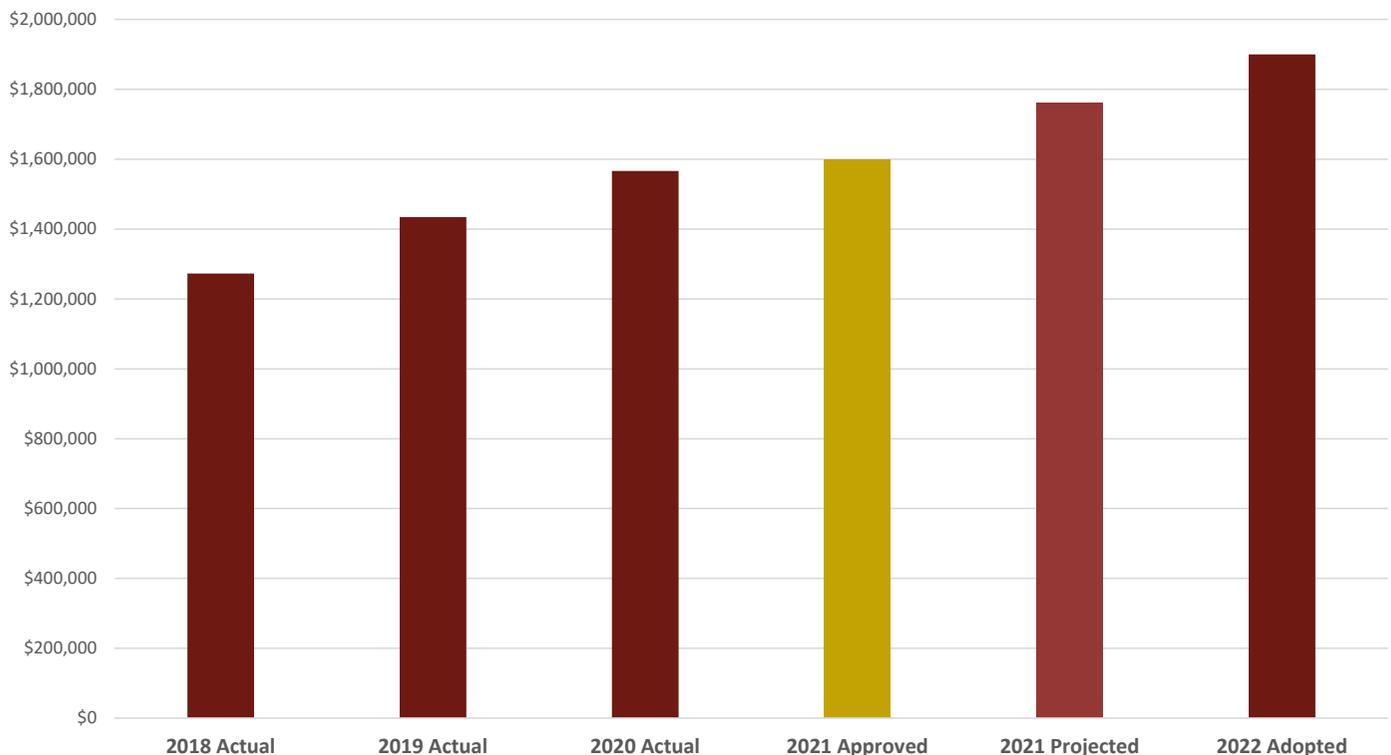
GENERAL FUND REVENUE SOURCES

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 \$300,000 and \$400,000 primary residence. The City receives about 7.5% of what residents pay in property taxes.

YEAR-OVER-YEAR PROPERTY TAX REVENUES



For FY 2022, property tax revenue (see bar chart above) is estimated at \$1.9 million, which represents a strong increase from previous years. The increase is expected as the City continues to grow and develop.

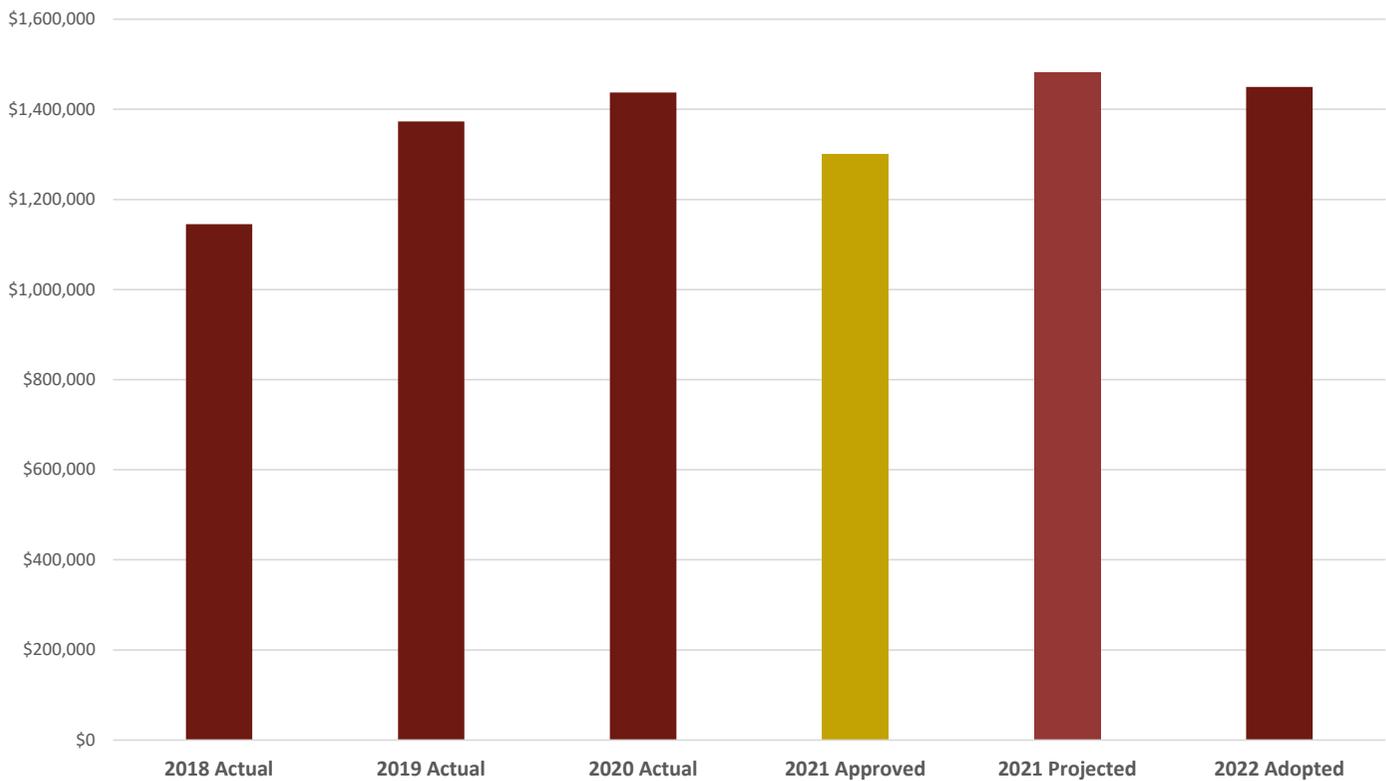


Example Property Tax Breakdown

Appraised value	\$ 300,000	\$ 400,000
Taxable value	\$ 165,000	\$ 220,000
Alpine School District	\$ 1,139.16	\$ 1,518.88
United Fire Authority	\$ 262.68	\$ 350.24
Eagle Mountain City	\$ 119.46	\$ 159.28
Utah County	\$ 140.75	\$ 187.66
Central Utah Water Conservancy District	\$ 66.00	\$ 88.00
Total Property Tax Bill	\$ 1,728.05	\$ 2,304.06

B & C Funds / Intergovernmental / Grants

The B&C and Intergovernmental revenues make up 7% of General Fund revenues. The City anticipates receiving \$1.45 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.

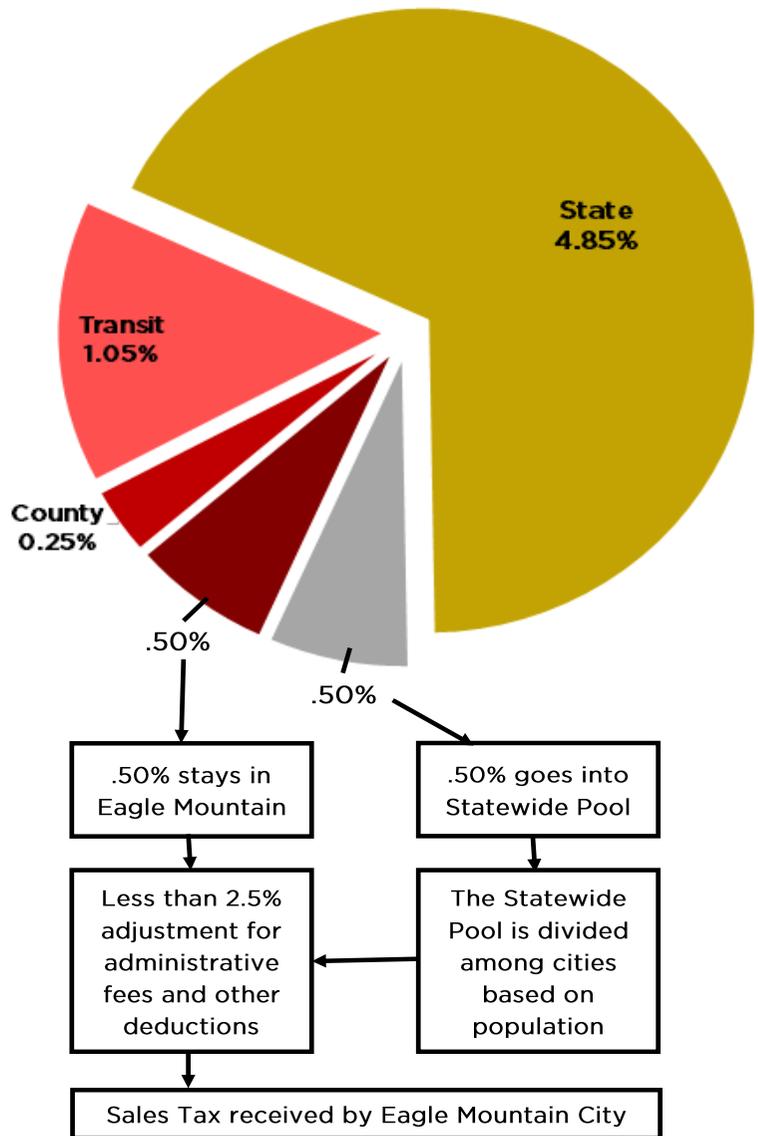


GENERAL FUND REVENUES

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.

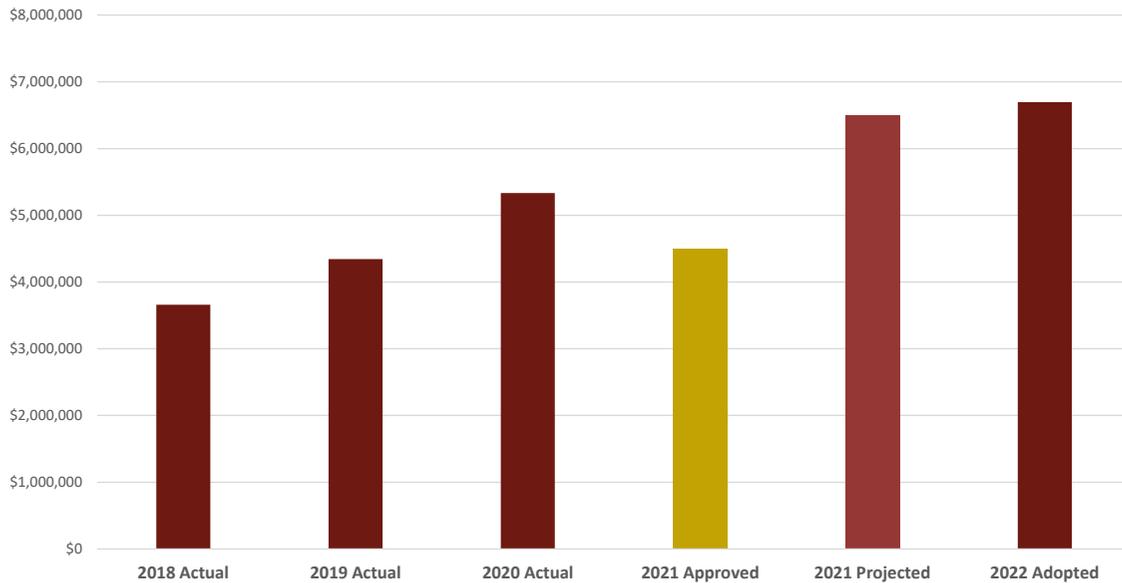
Sales in Eagle Mountain are taxed at 7.15% (4.85% state, 1% local, 1.05% transit and highways, 0.25% county). However, most of the \$3.74 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where 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 32% of all General Fund revenues for FY 2022 approved projections. The City continues to forecast conservatively, however, which is evident from last year's sales tax being \$2,000,000 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.



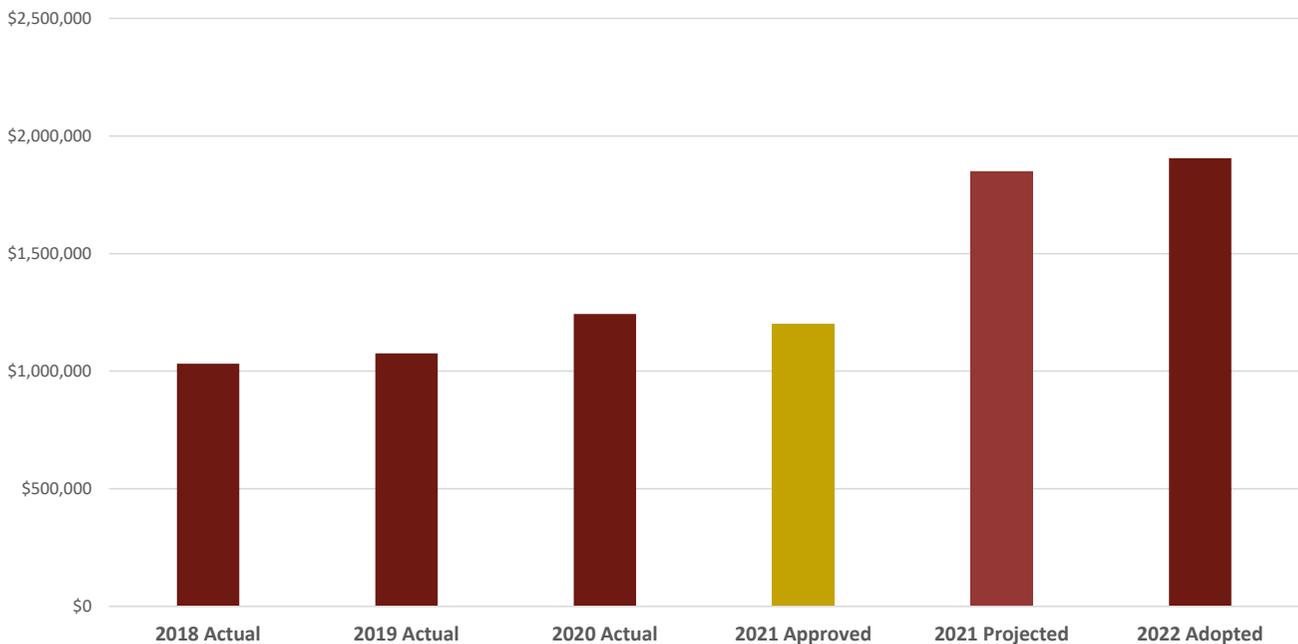
YEAR-OVER-YEAR SALES TAX REVENUES



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

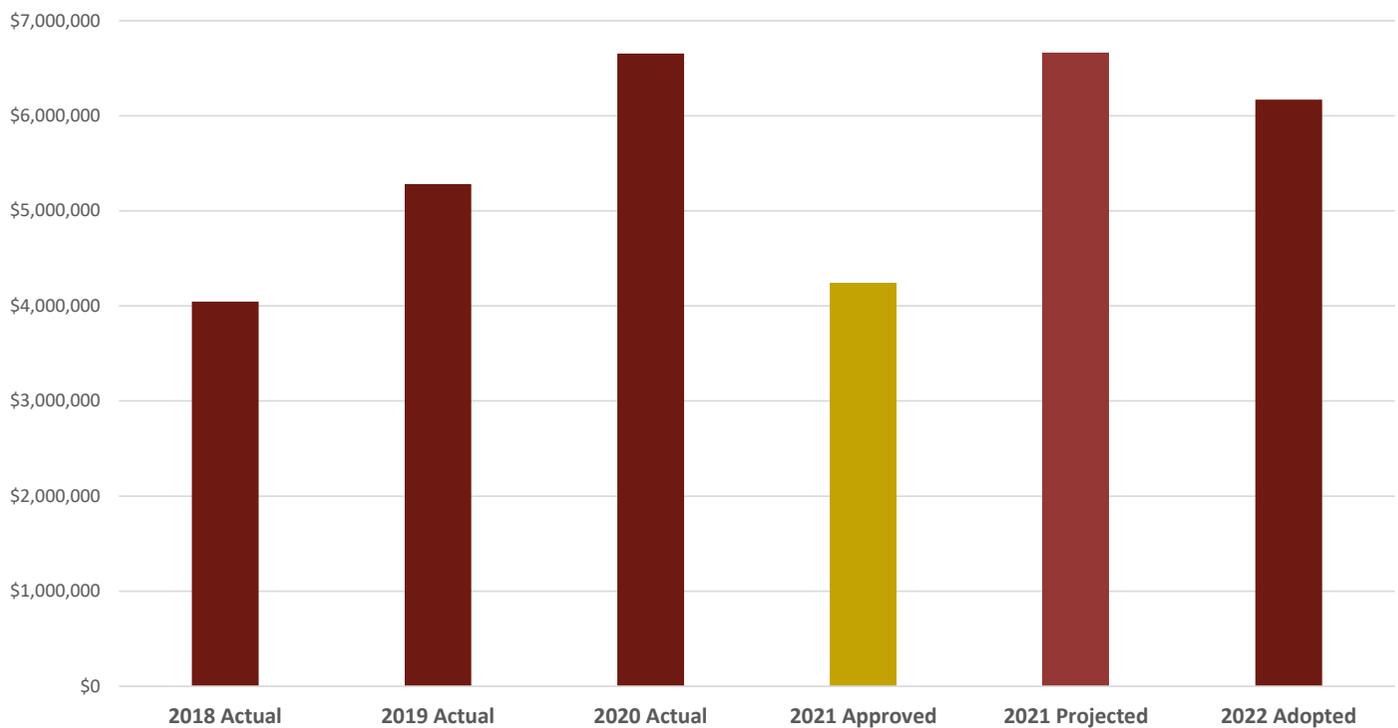


GENERAL FUND REVENUES

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 \$3.2 million in FY 2022. Other components include building plan check revenue, expected to be \$1.1 million, 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

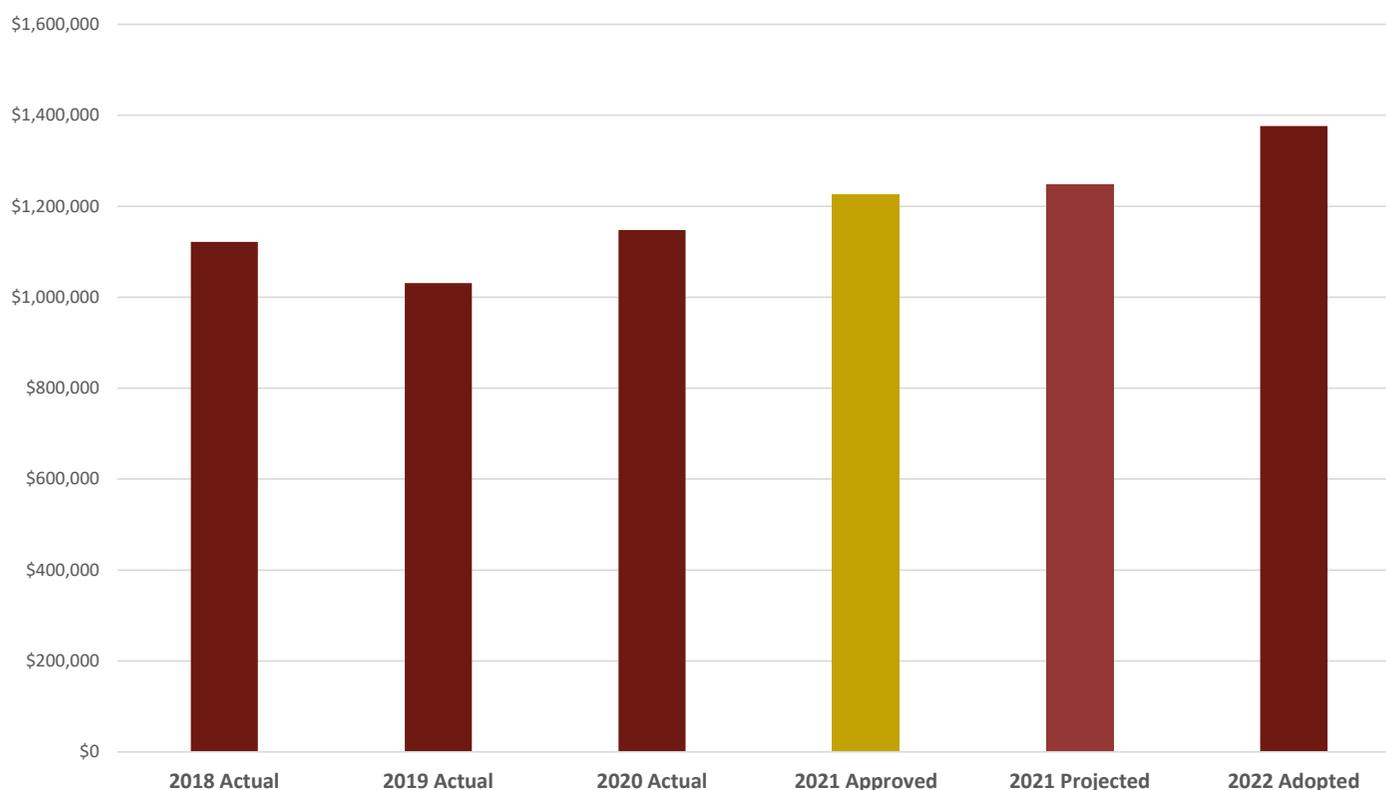
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2022, revenue from this category is proposed to be \$145,500. This revenue source is primarily comprised of late fees, which 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 2022, General Fund transfers will increase by over \$130,000 from the projected 2021 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 \$98,000 for FY 2022 following a temporary drop in revenues due to the COVID-19 pandemic requiring reduced program offerings. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2022, miscellaneous revenues are estimated at \$236,300.

GENERAL FUND REVENUE DETAILS

Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
31116 Property Taxes	\$1,272,618.27	\$1,434,039.93	\$1,566,720.73	\$1,600,000.00	\$1,760,000.00	\$1,900,000.00
31121 Property Taxes (Delinquent)	2,690	4,156	4,222	5,000	50,000	10,000
31300 Sales/Use Taxes	3,659,450	4,344,548	5,333,067	4,500,000	6,500,000	6,695,000
31350 Sales/Use Taxes - Transportation			489,566		598,000	602,550
31415 Municipal Energy Tax	1,031,886	1,075,312	1,243,354	1,200,000	1,850,000	1,905,500
31420 Motor Vehicle Fee-In-Lieu	157,777	154,367	157,534	150,000	159,143	160,000
33470 Utah State Telecom Fee	165,338	149,421	135,951	125,000	95,000	90,000
Total:	6,289,512	7,161,845	8,930,414	7,580,000	11,012,143	11,363,050

PLANNING, BUILDING, ENGINEERING FEES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
32100 Business Licenses	18,465	20,453	22,661	22,000	22,000	22,000
32215 Franchise Agreement Fees			750	1,300		
32311 Building Permits-Building	1,814,574	2,445,085	3,194,664	1,725,000	3,400,000	3,200,000
32316 Building Permits-Grading & Excavating	4,916	7,987	26,306	5,000	20,000	20,000
32320 Building Permit- Surcharge	3,356	3,536	4,761		5,621	5,760
32330 Building Permit-Temporary Power Inspection	78,300	75,800	116,300	75,000	140,000	120,000
32340 Building Fast Track Fees	40,800	43,250	87,300	45,000	80,000	60,000
34121 Processing Fee-Recording Legal Docs	22,400	24,000	41,600	20,000	34,800	30,000
34218 Dev Fees-Subdivision Inspections	469,710	638,616	829,227	700,000	850,000	800,000
34512 Building Permits-Plan Check	663,269	840,115	1,100,457	750,000	1,156,000	1,088,000
34513 Building Permits-Plan Check (Commercial/Solar)	54,276	216,644	262,562	150,000	118,000	75,000
34515 Dev Fees-Plat Fees	284,074	429,876	249,864	250,000	330,000	250,000
34516 Dev Fees-Zoning and Subdivision	100	-	100	100		
34517 Dev Fees-Annexations			2,523			
39725 Dev Contribution - Street Lights	592,442	537,922	714,546	500,000	500,000	500,000
Total:	4,046,681	5,283,284	6,653,621	4,244,700	6,656,421	6,170,760

CLASS B & C ROAD FUNDS	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
33460 Class B & C Road Funds	1,144,864	1,373,327	1,437,215	1,300,000	1,481,061	1,450,000
Total:	1,144,864	1,373,327	1,437,215	1,300,000	1,481,061	1,450,000

CHARGES FOR SERVICES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
34330 Fire Services	21,190	12,160	9,197	11,000	11,000	11,000
34331 Sheriff Services					10,800	
Total:	21,190	12,160	9,197	11,000	11,000	11,000

RECREATION	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
34705 Adult Softball	19,487	12,642	4,300	10,000	2,200	10,000
34707 Adult Basketball				2,800		2,800
34708 Adult Flag Football				2,500		2,500
34710 Adult Volleyball	1,000	4,400		2,800		1,600
34711 Youth Sports	1,669	3,525			3,200	
34712 Adult Sports						
34713 Youth Soccer	170	7,412		3,200	3,600	3,600
34714 Youth Baseball	3,404	4,080	872			
34715 Youth Basketball	57,605	74,035	71,545	65,000	61,000	65,000
34701 New Programs				5,000		5,000
34703 Pickleball	475			3,000		3,000
34702 Ultimate Frisbee				3,000		3,000
34719 CSSA Softball (Fall)		950	6,300			
34720 Youth Sports Camp		(285)	1,142	1,500		1,500
Total:	83,810	106,759	84,159	98,800	70,000	98,000

FINES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
35990 Utility Reconnect/Disconnect Fee	16,725	5,004	5,250		3,500	3,500
36010 Library Fines & Services	9,852	7,534	6,118		2,600	3,000
36020 Late Fees & Penalties	103,670	99,948	91,069	125,000	210,000	125,000
36030 Collection Fees	2,179	6,785	15,442	2,500	11,986	10,000
36080 Not Sufficient Funds (NSF) Fee	3,960	5,600	4,675	5,500	4,862	4,000
Total:	136,386	124,870	122,553	133,000	232,948	145,500



**Fund 10- General Fund
Revenue Detail (Continued)**

MISCELLANEOUS REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
34520 Park Fee In Lieu	77,559	742,811	288,825	-		
34555 Banked Water Transfer Fee		750	1,000	1,500		
33101 Economic Development Golf Sponsorship	7,663	8,997	4,701	7,000		7,000
33102 Ladder Signs Revenue			34,990	6,000		
33103 Vendor Street Fair	(100)	4,708	14,875	10,000		5,000
34610 Pony Express Days Sponsorships	10,500	19,000				10,000
34624 Carnival Wristbands	14,534	12,580		15,000		15,000
34627 Vendor Booth	3,125	2,325	(75)	7,000		5,000
34628 Food Vendor Booth	1,125	1,725				2,100
34643 Cultural Festivals			850	1,500		1,500
34665 EM City Merchandise	610	2,471	740	750	500	2,500
34671 Miss EM Pageant Revenue	1,932	3,325	1,466	3,000	1,500	3,000
34680 Miscellaneous Events Revenue	6,217		35			
34731 Use Fees- Parks and Public Parks	135				3,000	3,000
34910 Services-Photo Copies	140	198	64	100	110	
35020 Damage to Property-Reimb		194	500			
35710 Cell Tower Lease	6,000	6,000	6,000	6,000	6,000	6,000
37010 Interest	356,594	792,516	338,528	175,000	150,000	150,000
37050 Sale-Maps/Publications	74	40		100	100	
37070 Rental Income	665	4,830	3,218	3,000		
37090 Other Miscellaneous	43,661	135,881	(14,623)	50,000	25,000	25,000
39320 Library Donations	3,036	2,076	886	3,000		1,200
39360 Senior Council Fundraiser	512	830	195	500		
39365 Senior Meals - MAG Reimbursement			1,537	1,750	1,620	
Total:	534,622	1,741,255	683,712	291,200	187,830	236,300

INTERGOVERNMENTAL TRANSFERS/GRANTS	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
31163 Safety Grant - ULGT						
31165 UT Library & Technology Grant			7,300			
31170 Federal - Shared Revenue			734,990		5,529,153	
33317 Grant - MAG/UDOT	242,928					
33400 Miscellaneous Grants		14,932	2,000			
33425 Pony Express Trail Grant						
33433 State Parks & Trails Grant	(7,434)					
33457 Library Grant	1,000					
33447 EMP Grant						
33480 State Liquor Fund Allotment	19,065	17,512	18,143	25,000	19,916	23,000
Contributions from other Governments						238,300
33495 Cemetery Grant						
Total:	255,559	32,443	762,432	25,000	5,549,070	261,300

INTERFUND TRANSFERS	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
37151 Due From-Water	411,112	443,479	499,316	535,272	535,272	577,302
37152 Due From-Sewer	406,392	438,403	491,361	521,366	521,366	567,172
37157 Due From-Solid Waste	59,675	62,858	65,613	72,842	72,842	104,387
37159 Due From-Storm Drain	60,853	66,370	71,338	76,069	76,069	92,152
37172 Due From-AA 2013-1		20,000	20,000	20,000	20,000	20,000
38180 Due From RDA					22,228	15,268
Due To Fund 51 (Water)						
Due To Fund 54 (Fleet)						
Due To Fund 58 (Golf Course)						
Due To Fund 60 (Economic Development)						
Due To Cemetery Fund	(10,000)					
Due To General Fund Capital Projects Fund			(6,000,000)		(8,492,541)	(2,863,379)
Fund Balance Adjustment (Use of Fund Balance Reserve)						
Total:	1,121,870	1,031,110	(4,852,372)	1,225,549	(7,244,764)	(1,487,097)

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.

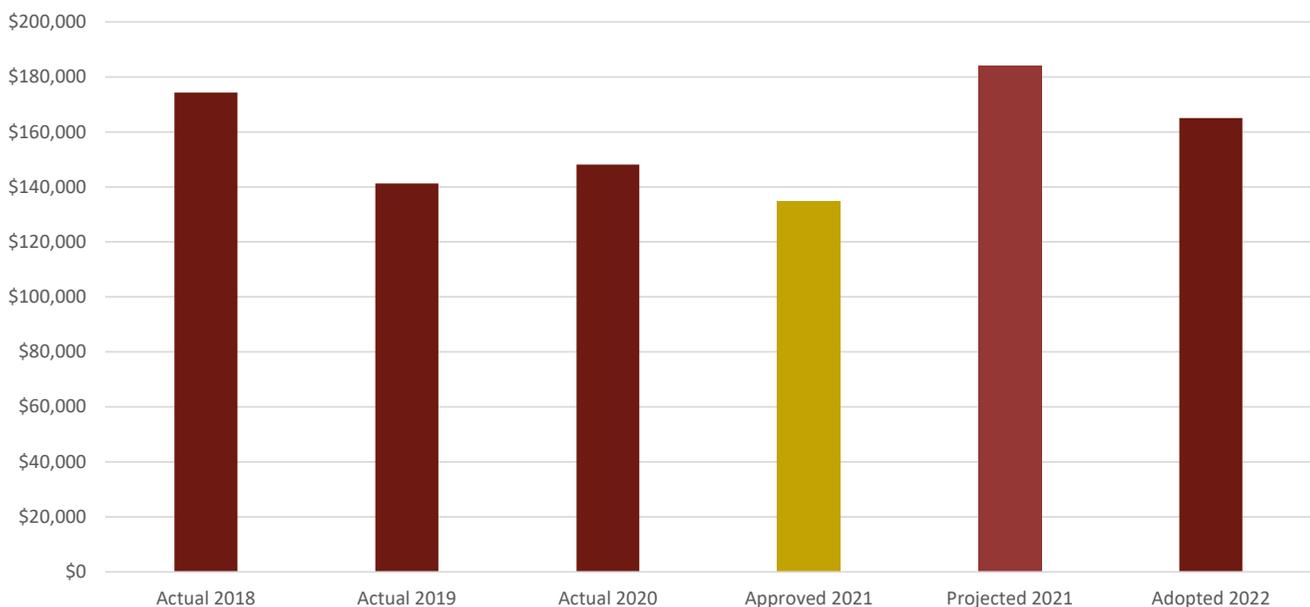
Department Description

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





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 18%

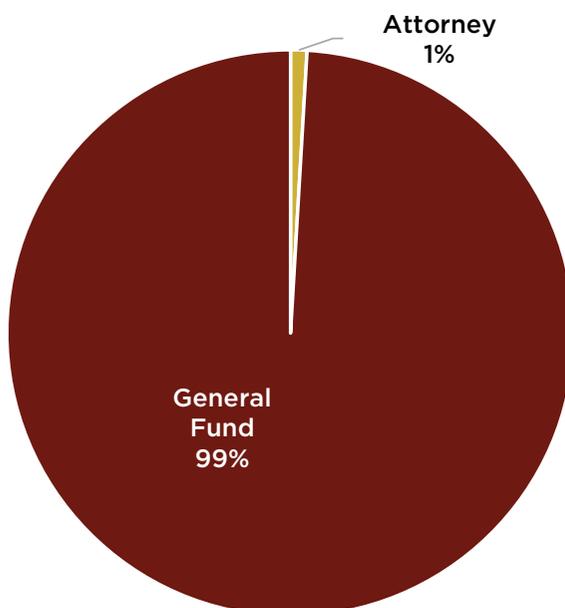
Personnel Services - There is no personnel budget for this department. A legal attorney is contracted from Cohne Kinghorn law firm to cover the City's legal needs.

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

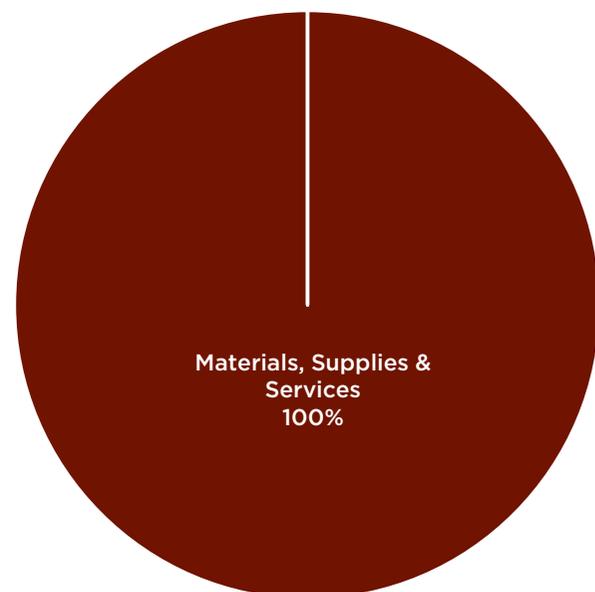
Materials, Supplies & Services - The entirety of the budget consists of this category. Services costs increased for this FY

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



ATTORNEY

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	174,300	141,223	148,129	135,000	184,103	165,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	174,300	141,223	148,129	135,000	184,103	165,000

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	174,300	141,223	148,129	135,000	184,103	165,000
Revenue Total:	174,300	141,223	148,129	135,000	184,103	165,000

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 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						
Total:	-	-	-	-	-	-

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
4121 Attorney Fees	174,300	141,223	148,129	125,000	184,103	150,000
2321 Travel & Training						
4531 Professional & Technical Services (ALJ)				10,000		15,000
Total:	174,300	141,223	148,129	135,000	184,103	165,000

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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 from FY 2021

- Completed plan reviews for 1,609 new residential permits, 442 basements, 590 other residential, and 31 commercial permits.
- Completed 14,147 permits, which is 1,608 more than the previous year and a record.

FY 2022 STRATEGIC PLANNING

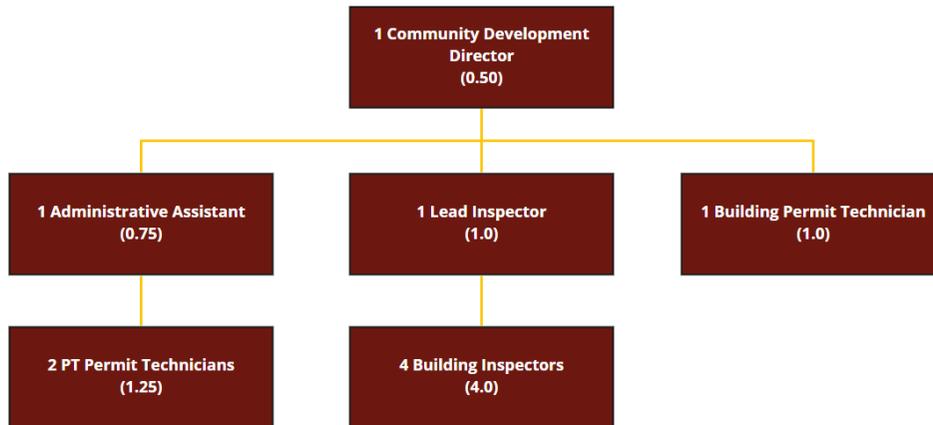
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Building				
G/O	Action	Timeframe	Deliverable	Metric
1.3d	Develop and publish resources for new ADUs and Landlords	1 Year	Landlord Resources	

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

BUILDING

BUILDING DEPARTMENT ORGANIZATION

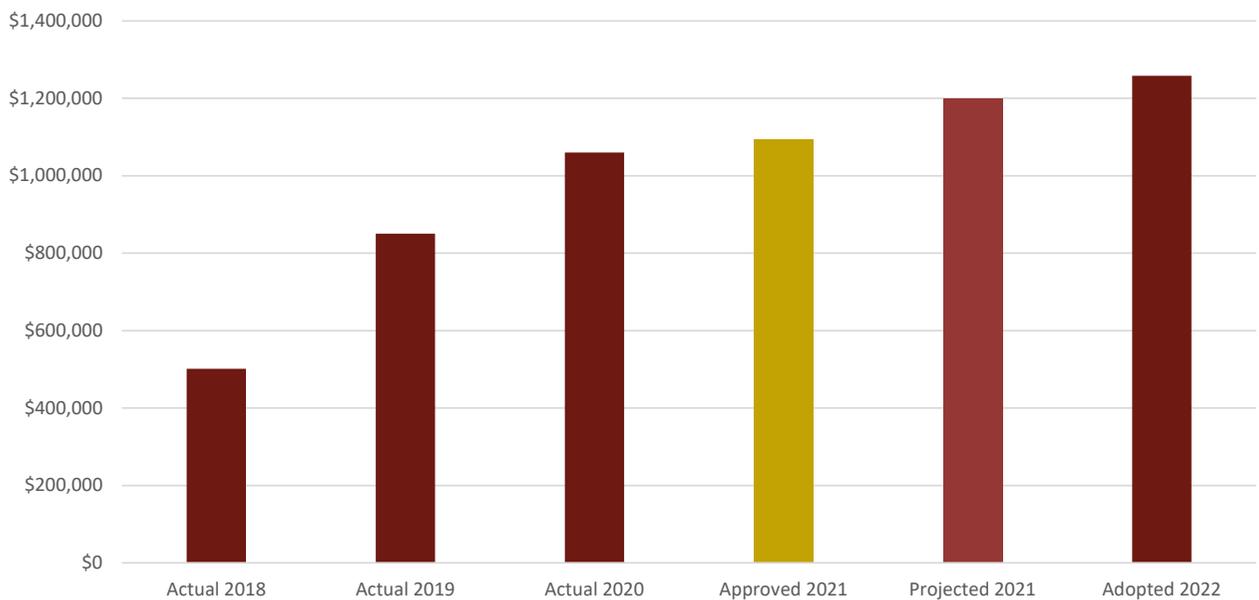


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

BUILDING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 0.07 (8.01 in FY 2021 to 8.08 in FY 2022).

BUILDING DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 13%.

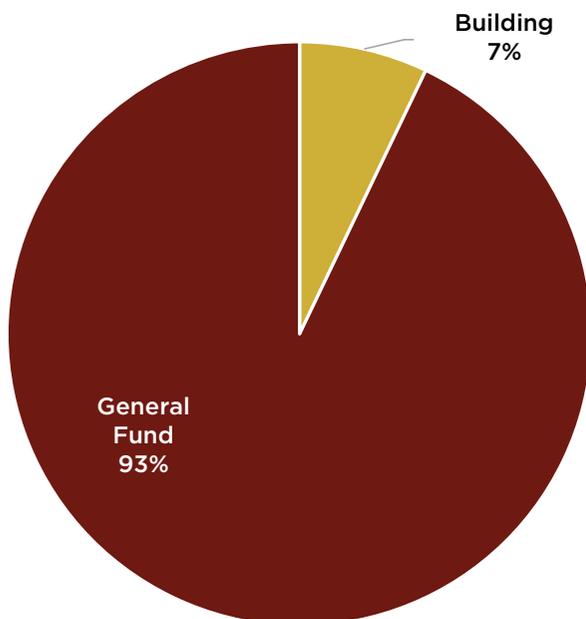
Personnel Services - Costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have increased (\$177,142).

Interfund Transactions - This fund increased due to fleet fund transfers (\$57,623).

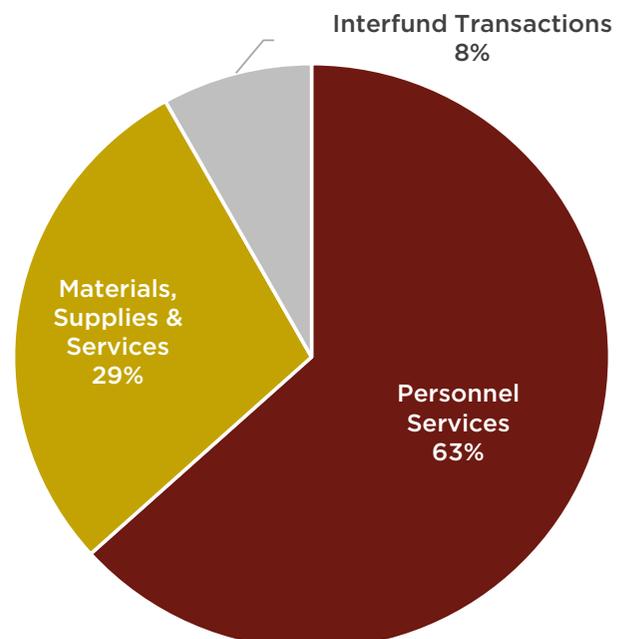
Materials, Supplies & Services - There was a decrease due to professional/technical services reducing as major employers complete construction (\$70,315).

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



BUILDING

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
Personnel Services	397,786	446,567	631,688	619,226	643,825	796,368
Materials, Supplies & Services	75,830	332,347	384,340	429,740	509,740	359,425
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	27,815	71,796	44,263	44,951	44,951	102,575
Expenditure Total:	501,431	850,710	1,060,291	1,093,918	1,198,516	1,258,368

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
General Taxes & Revenues	501,431	850,710	1,060,291	1,093,918	1,198,516	1,258,368
Revenue Total:	501,431	850,710	1,060,291	1,093,918	1,198,516	1,258,368

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
Elected						
Appointed						
Full-time	5.00	7.50	7.50	6.75	6.75	8.45
Part-time/Seasonal	1.26	1.26	1.26	1.26	1.26	1.25
FTE Total:	6.26	8.76	8.76	8.01	8.01	9.70

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
1111 Salaries - FT	218,371	250,072	351,714	262,309	352,578	480,799
1112 Salaries - PT	47,355	55,959	30,026	142,272	35,385	36,400
1116 Fast Track Salaries		0	34,904		33,518	
1211 Overtime	1,443	924	4,759		3,141	3,000
1242 Car Allowance						
1300 Employee Benefits	16,007	16,842	30,101	22,809	29,589	29,817
1311 Bonus						
1321 Clothing Allowance	1,200		1,600	1,600	1,600	2,400
1511 FICA	2,954	6,642	1,862	2,275	3,551	2,258
1512 Medicare	3,837	4,392	5,909	5,866	6,231	7,503
1521 Retirement	34,738	39,632	57,460	67,949	63,923	80,635
1531 State Insurance Fund						
1541 Health Insurance	65,300	66,099	103,019	100,932	103,301	137,655
1545 Dental Insurance	4,825	4,443	8,017	9,304	8,177	10,634
1548 Vision Insurance	785	734	1,174	1,690	1,425	1,945
1561 Long Term Disability	971	829	1,143	2,220	1,407	3,322
Total:	397,786	446,567	631,688	619,226	643,825	796,368

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	1,240	535	1,934	3,790	3,790	3,425
2321 Travel & Training	5,174	4,250	1,189	5,050	5,050	5,000
2369 Meetings	291	274		400	400	400
2513 Equipment Supplies & Maintenance	330	634	127	500	500	600
4531 Professional/Technical Services	68,814	326,654	381,090	420,000	500,000	350,000
Total:	75,830	332,347	384,340	429,740	509,740	359,425

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
7000 Capital Outlay						
7211 Building & Bldg. Improvements						
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 #REF!	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	27,815	71,796	44,263	44,951	44,951	102,575
Total:	27,815	71,796	44,263	44,951	44,951	102,575

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.



Accomplishments from FY 2021

- Held successfully modified events through the COVID-19 pandemic.
- Completed construction of digital signs with a new sign on SR-73.
- Video production increased significantly with over 50 videos produced.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Communications				
G/O	Action	Timeframe	Deliverable	Metric
2.4c	Prepare a communications plan for seeking input an executing the plan	1 Year	Plan Creation	11
2.5c	Master plan road maintenance and capital projects with communications schedule	1 Year	Master Plan	12
5.1b	Update policies and waivers for volunteer service	1 Year	Policies and Waivers	26
5.1c	Solicit service project opportunities from other departments	1 Year	Project List	26

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

COMMUNICATION

COMMUNICATION ORGANIZATION

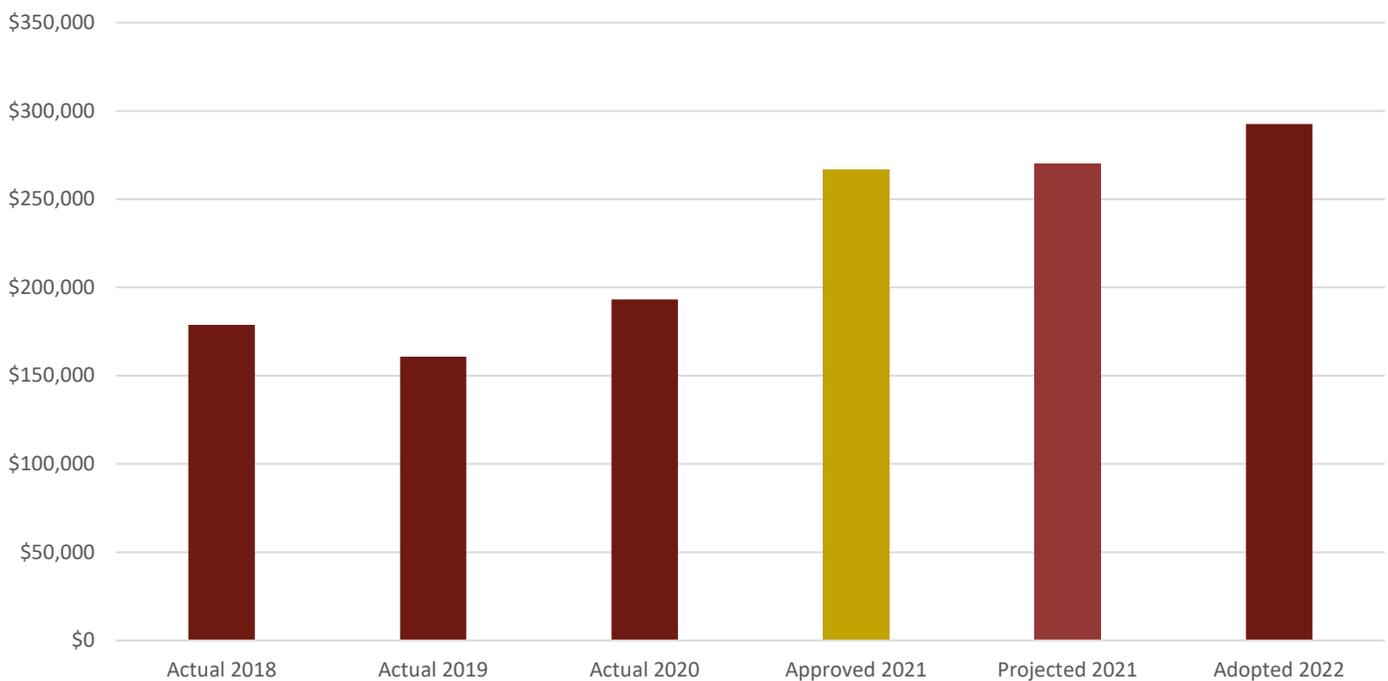
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



COMMUNICATION PERSONNEL CHANGES

FTEs for FY 2022 decreased 1.18 (3.18 in FY 2021 to 2.00 in FY 2022).

COMMUNICATION EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 9%

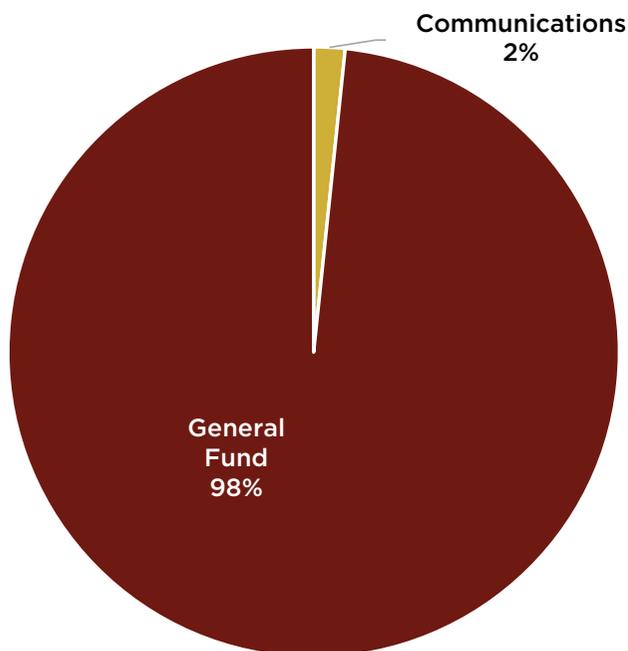
Personnel Services - Personnel services has seen a minor increase mostly within FT salaries (\$8,540).

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

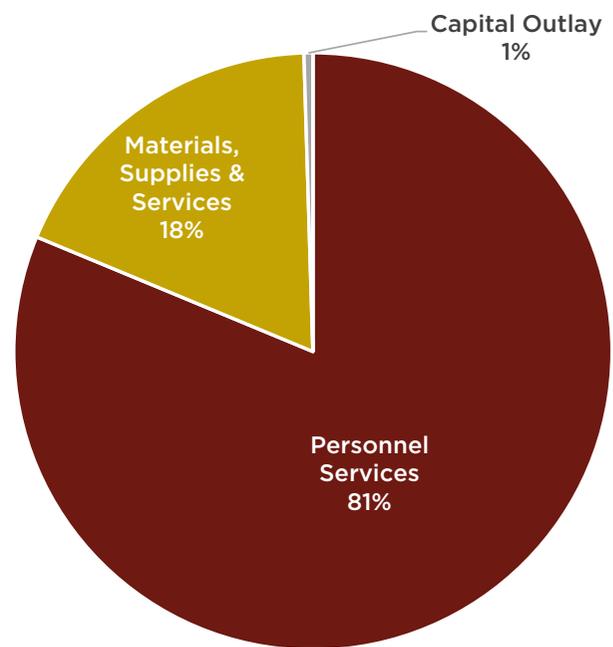
Materials, Supplies & Services - Materials, supplies, and services saw an increase due to new memberships and additional marketing and merchandise efforts due to Eagle Mountain's 25th anniversary (\$15,900)

Capital Outlay - The planned purchase of media specialist equipment increased capital outlay (\$1,400).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



COMMUNICATION

Fund 10- General

Sub 19

Department 41970 - Non-Departmental-Public Information Summary

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	150,715	144,109	171,093	229,167	232,188	237,707
Materials, Supplies & Services	28,036	16,643	22,106	37,500	38,088	53,400
Capital Outlay	-	-	-	-	-	1,400
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	178,751	160,752	193,198	266,667	270,276	292,507

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	178,751	160,752	193,198	266,667	270,276	292,507
Revenue Total:	178,751	160,752	193,198	266,667	270,276	292,507

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	0.93	0.93	0.93	1.93	1.93	1.93
Part-time/Seasonal	1.25	1.25	1.25	1.25	1.25	1.25
FTE Total:	2.18	2.18	2.18	3.18	3.18	3.18

Fund 10- General

Sub 19

Department 41970 - Non-Departmental-Public Information Detail

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries - FT	77,107	75,405	91,797	123,626	125,656	129,988
1112 Salaries - PT	31,940	33,217	32,324	37,700	37,700	38,117
1211 Overtime	336	564	713		1,000	1,000
1300 Employee Benefits	4,781	176	5,889	7,665	8,000	8,061
1511 FICA	2,001	2,094	2,013	2,337	2,337	2,364
1512 Medicare	1,552	1,535	1,761	2,339	2,339	2,439
1521 Retirement	14,242	13,667	16,614	22,834	22,834	23,185
1541 Health Insurance	16,911	15,817	18,045	28,784	28,784	29,360
1545 Dental Insurance	1,280	1,161	1,401	2,653	2,653	2,048
1548 Vision Insurance	208	181	214	482	382	388
1561 Long Term Disability	359	291	323	746	504	757
Total:	150,715	144,109	171,093	229,167	232,188	237,707

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)	585	585	185	800	800	1,500
2321 Travel & Training	1,586	1,014	1,595	2,500	2,500	3,500
2369 Meetings	75	820		300	300	300
4531 Professional & Technical Services	4,776	2,388	2,483	2,400	2,400	3,100
4541 Printing and Mailing	2,126	1,057			588	
4561 Citizen Survey						
5003 Marketing & PR Events	11,772	10,692	7,633	23,500	23,500	30,000
5005 EM City Merchandise	7,116	86	10,209	8,000	8,000	15,000
Total:	28,036	16,643	22,106	37,500	38,088	53,400

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						1,400
7552 Furniture						
Total:	-	-	-	-	-	1,400

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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.



Accomplishments from FY 2021

- Biggest year ever for commercial permits issues.
- Approved CRA for Project Freemont, a major data center industrial project.
- City Center commercial development surged and major plans on the way.

FY 2022 STRATEGIC PLANNING

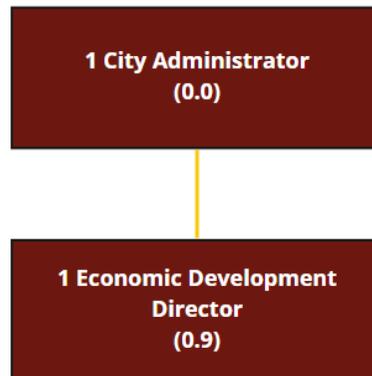
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Economic Development				
G/O	Action	Timeframe	Deliverable	Metric
4.1a	Update Economic Development Master Plan	1 Year	Plan Creation	22
4.1b	Develop Downtown Development Master Plan	1 Year	Plan Creation	22
4.1c	Develop Affordable Housing Plan	1 Year	Plan Creation	22
4.2a	Prepare industry-specific resources and project pathways	1 Year	Resources	23
4.2b	Develop an incentive scorecard	1 Year	Scorecard	23
4.3b	Develop Small Area Plans for the employment center, Quarry area, and future downtown	1 Year	Small Area Plans	25

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT ORGANIZATION

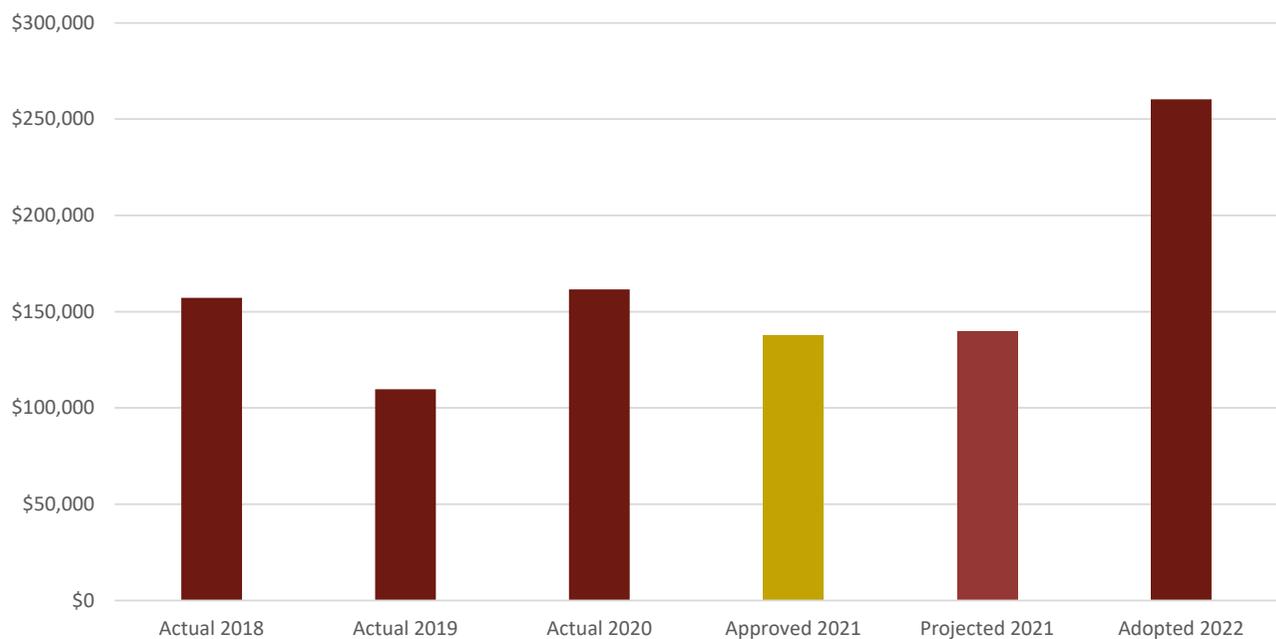


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

ECONOMIC DEVELOPMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 0.25 (0.65 in FY 2021 to 0.90 in FY 2022).

ECONOMIC DEVELOPMENT EXPENDITURE TRENDS



*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.



SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 47%.

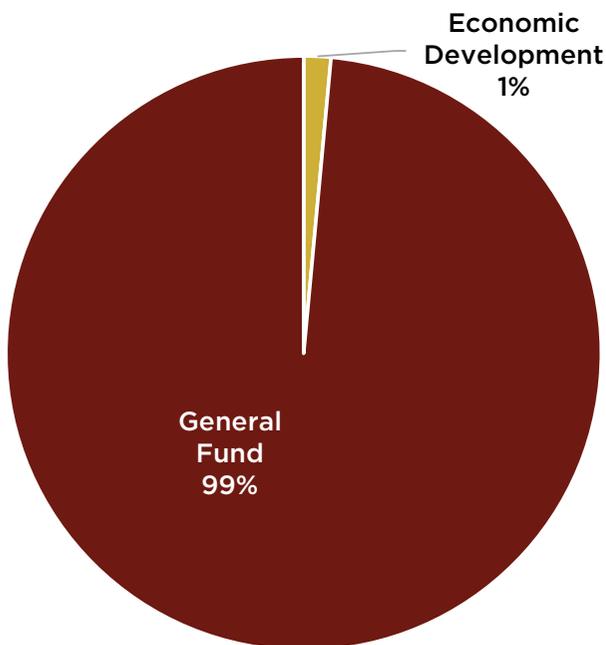
Personnel Services - Full-time and part-time salaries, along with benefits increased due to modifications in job responsibilities (\$33,224).

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

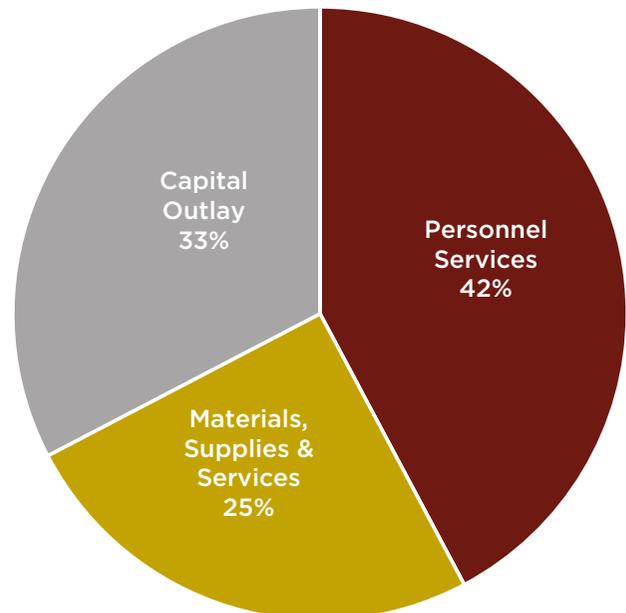
Materials, Supplies & Services - Increase in membership costs due to joining of Utah South Economic Partnership (\$4,000).

Capital Outlay - Increase in capital outlay due to planned procurement of consulting services for an updated economic development plan and new affordable housing plan (\$85,000)

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



ECONOMIC DEVELOPMENT

Fund 10- General

Sub 18 - Boards, Commission and Council

Department 41910 - Economic Development Summary

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	58,319	70,944	74,266	76,672	78,494	109,896
Materials, Supplies & Services	98,831	38,728	87,351	61,370	61,370	65,370
Capital Outlay	-	-	-	-	-	85,000
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	157,150	109,672	161,617	138,042	139,864	260,266

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	157,150	109,672	161,617	138,042	139,864	260,266
Revenue Total:	157,150	109,672	161,617	138,042	139,864	260,266

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	0.65	0.65	0.65	0.65	0.65	0.90
Part-time/Seasonal						
FTE Total:	0.65	0.65	0.65	0.65	0.65	0.90

Fund 10- General

Sub 18 - Boards, Commission and Council

Department 41910 - Economic Development Detail

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	43,032	47,337	49,869	51,998	51,998	74,158
1211 Overtime						
1300 Employee Benefits	3,350	3,443	3,605	3,224	3,437	4,598
1511 FICA						
1311 Bonus						
1512 Medicare	615	667	707	754	876	1,076
1521 Retirement	(1,175)	7,271	7,811	9,604	9,604	12,377
1531 State Insurance Fund						
1541 Health Insurance	11,306	11,099	11,083	9,719	11,268	15,867
1545 Dental Insurance	856	816	879	896	942	1,241
1548 Vision Insurance	139	127	133	163	163	226
1561 Long Term Disability	197	183	179	314	206	353
Total:	58,319	70,944	74,266	76,672	78,494	109,896

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships (EDCU, Utah Alliance, IEDC)	8,250	9,076	8,846	9,770	9,770	14,370
2321 Travel & Training	2,151	1,288	2,542	12,600	12,600	12,000
2369 Meetings	795	303	260	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	14,031	12,500	12,500	12,500
6211 Insurance and Surety Bond						
6510 EM Chamber of Commerce		6,758	39,447	5,000	5,000	5,000
6522 Economic Development Events	-5,120	7,506	22,226	20,000	20,000	20,000
Total:	98,831	38,728	87,351	61,370	61,370	65,370

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7000 Capital Outlay						85,000
Total:	-	-	-	-	-	85,000

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9110 Due To General Fund						
Total:	-	-	-	-	-	-

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.



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

Accomplishments from FY 2021

- Pushed through major transportation projects despite significant obstacles created by the COVID-19 pandemic.
- Provided quality services including timely reviews and inspections for major economic development projects, enabling some to begin operation and others to announce expansion in the city.

FY 2022 STRATEGIC PLANNING

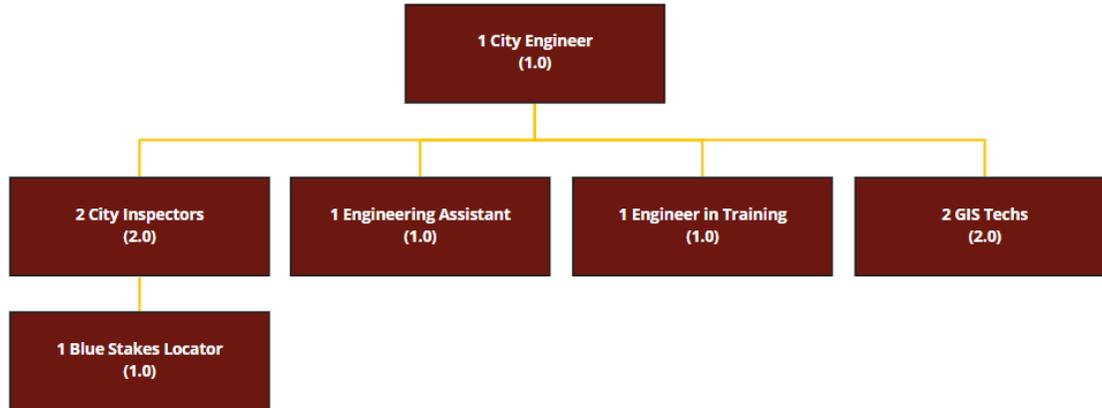
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Engineering				
G/O	Action	Timeframe	Deliverable	Metric
1.5c	Plan and procure services for updating GIS data and building dashboard system	1 Year	Services procured	7
2.5c	Master plan road maintenance and capital projects with communications schedule	1 Year	Master Plan	12
3.6a	Make impact fees more accesible through the City website	1 Year	Website Content	20
3.6b	Develop a schedule of impact fee reviews with intent to increase frequency	1 Year	Schedule Creation	20
3.6c	Review calculations of ERUs for water impact fees	1 Year	Review Report`	20

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

ENGINEERING

ENGINEERING DEPARTMENT ORGANIZATION

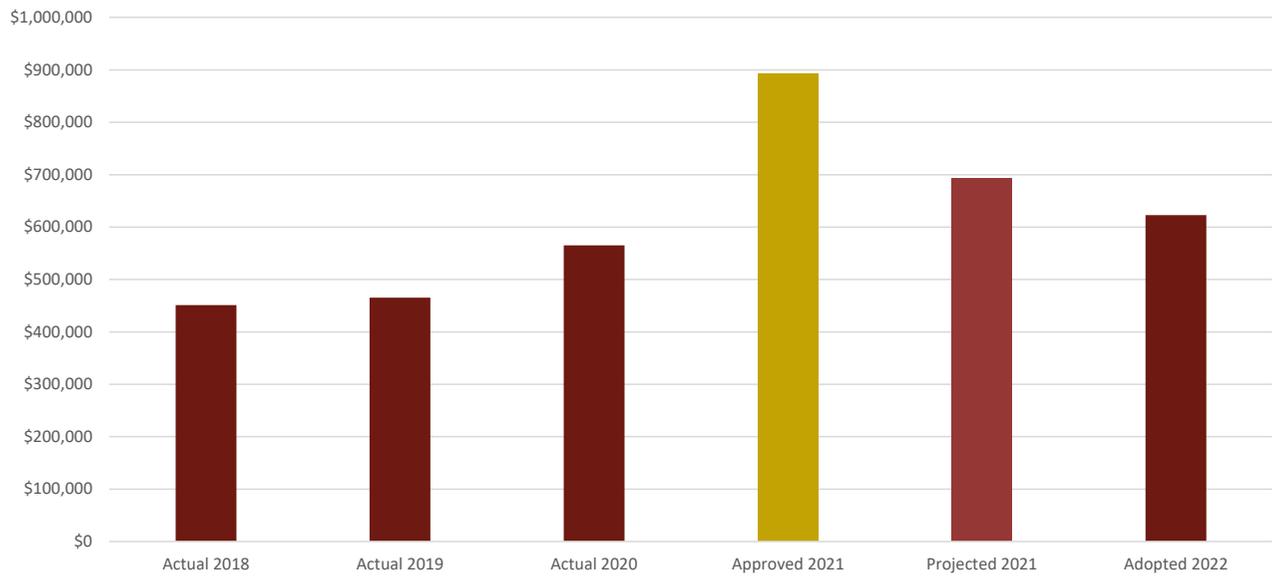


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

ENGINEERING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 1.30 (6.5 in FY 2021 to 7.8 in FY 2022).

ENGINEERING DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget DECREASED by 43%.

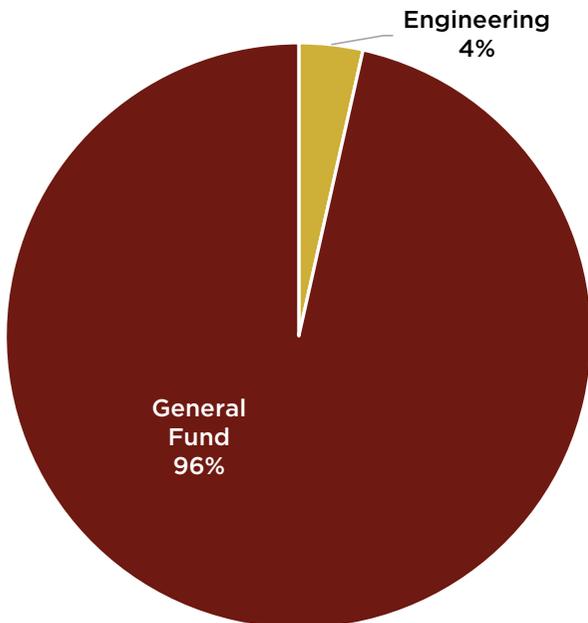
Personnel Services - Organizational changes resulted in personnel expenditures to decrease (114,406)

Interfund Transactions - Reduced interfund transactions due to the previous year requiring new vehicles. (\$54,795).

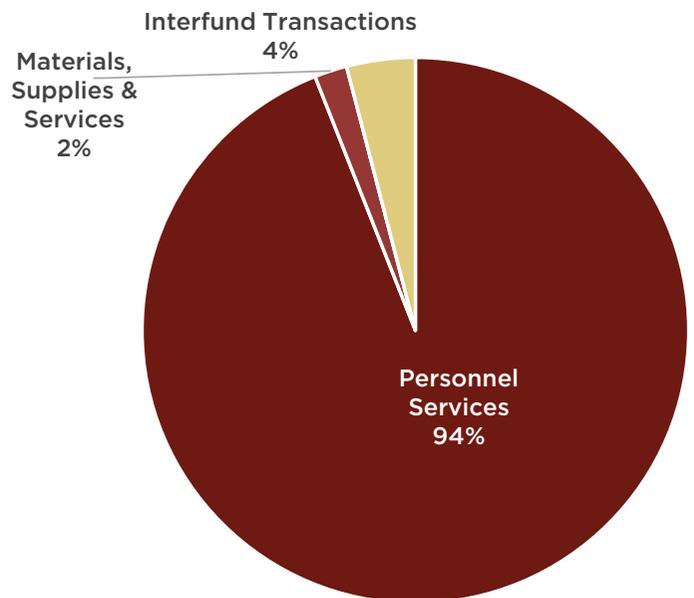
Materials, Supplies & Services - A decrease is expected in professional/technical services due to no projected need (\$99,980)

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



ENGINEERING

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	418,444	422,713	518,676	699,879	585,492	585,473
Materials, Supplies & Services	3,934	10,595	11,795	111,980	27,490	12,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	28,615	31,866	34,471	80,049	80,049	25,255
Expenditure Total:	450,993	465,174	564,943	891,908	693,031	622,728

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	450,993	465,174	564,943	891,908	693,031	622,728
Revenue Total:	450,993	465,174	564,943	891,908	693,031	622,728

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	4.33	5.83	5.83	5.50	6.50	6.80
Part-time/Seasonal						
FTE Total:	4.33	5.83	5.83	5.50	6.50	6.80

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	262,703	267,948	327,749	448,154	370,600	366,078
1112 Salaries PT						
1211 Overtime	4,015	5,121	2,709		2,000	2,000
1242 Car Allowance	5,717	5,581	2,138	5,700	5,700	5,700
1300 Employee Benefits	20,050	20,135	23,804	27,786	24,221	22,702
1311 Bonus						
1321 Clothing Allowance	1,200		1,600	1,400	1,700	1,400
1511 FICA						
1512 Medicare	3,844	3,942	4,745	4,831	5,067	5,312
1521 Retirement	43,022	43,141	53,940	82,775	65,000	65,184
1531 State Insurance Fund						
1541 Health Insurance	70,267	69,903	92,444	118,265	100,253	104,893
1545 Dental Insurance	5,485	5,134	7,275	7,581	8,166	8,053
1548 Vision Insurance	880	805	1,104	1,377	1,410	1,478
1561 Long Term Disability	1,261	1,004	1,168	2,010	1,375	2,673
Total:	418,444	422,713	518,676	699,879	585,492	585,473

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	450	163	435	850	850	1,200
2321 Travel & Training	325	1,794	3,596	4,280	4,280	5,500
2369 Meetings	69	274	104	300	300	300
2411 Office Expenses & Supplies		225				
2431 Uniforms & Clothing						
2513 Equipment Supplies & Maintenance	1,341	408	6,112	6,550	6,550	2,500
2523 Blue Stakes Supplies	1,749	5,131	1,548	-	2,500	2,500
2531 Mileage Reimbursement						
4320 Engineering Services						
4531 Professional/Technical Services		2,600		100,000	13,010	
5002 Misc. Services & Supplies						
Total:	3,934	10,595	11,795	111,980	27,490	12,000

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment						
7412 Computer Equipment						
7414 GIS Equipment						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund	28,615	31,866	34,471	80,049	80,049	25,255
Total:	28,615	31,866	34,471	80,049	80,049	25,255



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.



Paul Jerome, City Administrator

FY 2022 STRATEGIC PLANNING

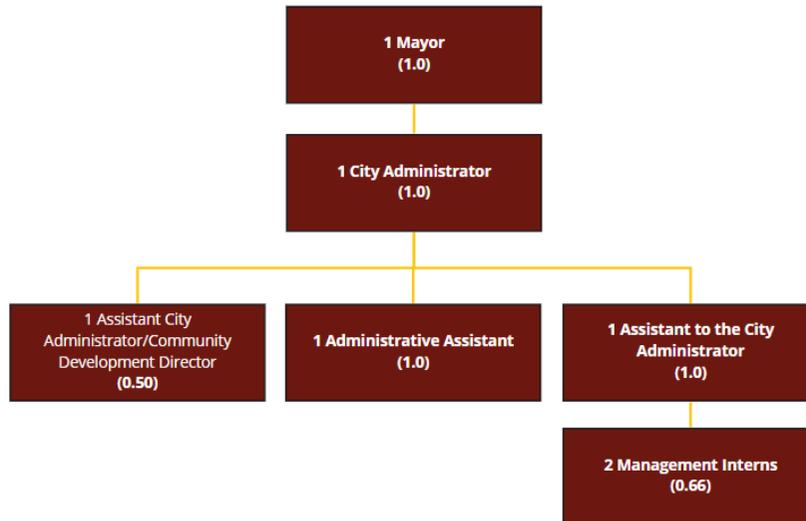
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Executive				
G/O	Action	Timeframe	Deliverable	Metric
1.1b	Upgrade JotForm Service to Enterprise Plan	1 Year	Plan Upgrade	1
1.1c	Integrate Express Bill-Pay with JotForm	1 Year	Implementation	1
1.3a	Communicate to Landlords of new Utility Billing Requirements	1 year	Communication	3
1.3b	Create an incentive-based good landlord program	2 Years	Program	4
2.2a	Complete approval process through U.S. State Department	1 Year	Approval	9
2.2c	Conduct training of library staff for Passport Acceptance	1 Year	Training Completed	9
2.5a	Develop interactive platform to improve awareness of road projects	1 Year	Platform Launch	12
3.3b	Overhaul incident reporting zones to improve resource allocation	1 Year	New Zones	16
3.4b	Citizens Budget (PAFR-like document)	1 Year	Document Creation	
4.3c	Aquire land needed for airport road and begin construction	1 Year	Land acquired	
5.1a	Create a volunteering portal on the City website	1 Year	Portal completed	26
5.3a	Develop water efficient landscaping standards	1 Year	Standards Created	28
5.3b	Create incentive programs for existing lots to transform landscapes	2 Years	Incentive Programs	28
5.3c	Adjust water rates and fees to meet fiscal needs and conservation goals	1 Year	Rates Adjusted	28

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

EXECUTIVE

EXECUTIVE DEPARTMENT ORGANIZATION

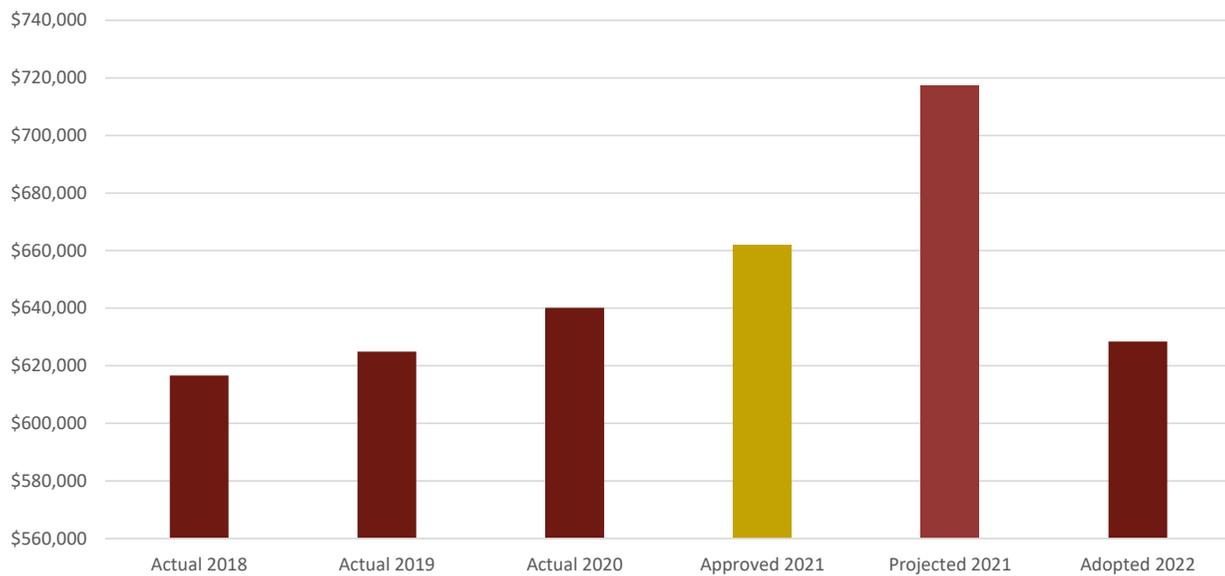


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

EXECUTIVE DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 decreased 0.35 (5.41 in FY 2021 to 5.06 in FY 2022).

EXECUTIVE DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget DECREASED by 5%.

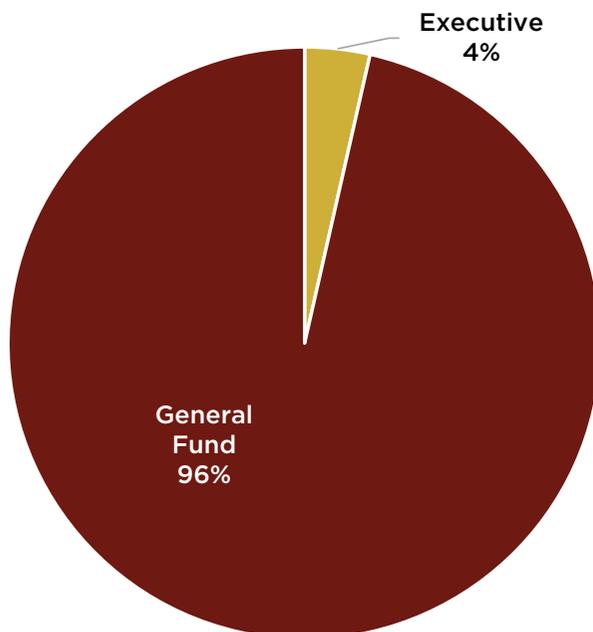
Personnel Services - Due to a change in the City Administrator role, personnel costs were reduced. (\$10,003).

Interfund Transactions - Interfund transactions saw a minor increase in transfers to the fleet fund (\$1,197).

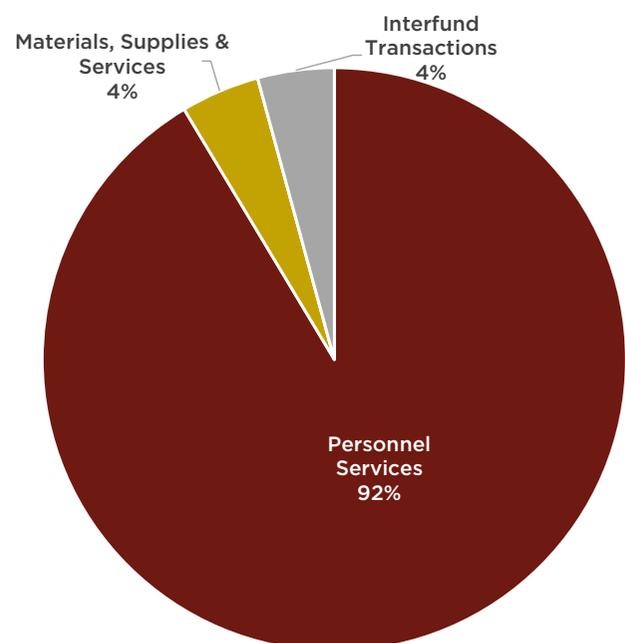
Materials, Supplies & Services - This category saw a decrease due to the ULCT membership fees being transferred to the Legislative fund (\$24,650).

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



EXECUTIVE

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	568,443	563,329	578,257	584,417	643,770	574,414
Materials, Supplies & Services	17,938	35,968	35,403	52,100	48,250	27,450
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	30,285	25,581	26,435	25,384	25,384	26,580
Expenditure Total:	616,666	624,878	640,095	661,900	717,404	628,444

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	616,666	624,878	640,095	661,900	717,404	628,444
Revenue Total:	616,666	624,878	640,095	661,900	717,404	628,444

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	2.75	3.75	3.75	2.75	2.75	2.40
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	5.41	6.41	6.410	5.410	5.410	5.062

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

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries - FT	391,388	401,152	407,375	386,181	444,510	375,111
1112 Salaries - PT	24,286	15,611	17,865	21,965	20,572	21,984
1211 Overtime	256	1,968	1,815	2,000	1,000	2,000
1242 Car Allowance	6,018	5,875	10,657	6,000	13,000	6,000
1300 Employee Benefits	23,762	26,417	38,996	23,950	33,340	23,260
1511 FICA	1,932	990	1,108	1,362	1,202	1,364
1512 Medicare	6,015	6,011	6,226	5,918	6,895	5,761
1521 Retirement	36,470	34,462	35,868	71,328	53,805	65,897
1531 State Insurance Fund						
1541 Health Insurance	70,562	64,057	52,216	56,073	61,747	65,331
1545 Dental Insurance	5,391	4,779	4,285	6,371	5,308	5,049
1548 Vision Insurance	869	735	628	939	904	\$928
1551 Cafeteria Plan						
1561 Long Term Disability	1,498	1,273	1,219	2,330	1,486	\$1,729
Total:	568,443	563,329	578,257	584,417	643,770	574,414

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	12,963	26,366	28,390	40,550	40,550	18,300
2211 Public Notices						
2321 Travel & Training	4,824	9,316	5,495	11,050	5,200	8,650
2369 Meetings	148	286	14	500	500	500
2411 Office Expenses & Supplies						
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies	3					
5003 Special Projects			1,504		2,000	
Total:	17,938	35,968	35,403	52,100	48,250	27,450

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund	30,285	25,581	26,435	25,384	25,384	26,580
Total:	30,285	25,581	26,435	25,384	25,384	26,580

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 from FY 2021

- Improved facility security with a new electronic card access system.
- Administered health and safety processes through the COVID-19 pandemic, creating department-specific plans and making major modifications to the Utility Billing offices.
- Began work on updating the Emergency Operations Plan.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

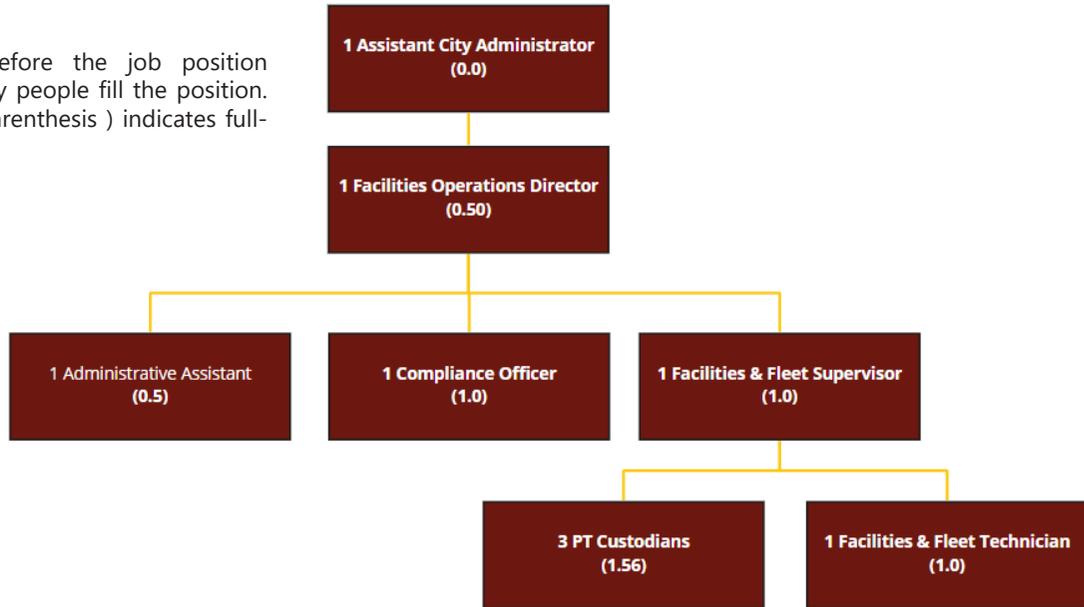
Facilities				
G/O	Action	Timeframe	Deliverable	Metric
2.2b	Retrofit the north entry to the Library for a passport services desk	1 Year	Retrofit Completion	9
2.5b	Train on Emergency Operations Communications	1 Year	Training	12
6.1a	Complete installation of electronic ID card access for Wastewater facilities	1 Year	Installation	30
6.1b	Install a UV HVAC filtration system in City buildings	1 Year	Installation	30
6.1c	Receive training from Utah Trust on safety compliance to identify issues preventively	1 Year	Training Completion	30
6.1d	Upgrade City Hall roof with 50-year asphalt shingles	1 Year	Upgrade Completion	30
6.3a	Update basic and annex plans and create an update schedule.	1 Year	Update Completion	32
6.3b	Apply for EMPG Grant to maintain emergency management specialist position	1 Year	Grant Approval	32
6.3c	Enhance EOC with additional supply reserves and updated equipment	1 Year	Increased Supplies	32
6.3d	Run training and exercises on new plan for all City employees	1 Year	Training Completion	32

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

FACILITIES

FACILITIES DEPARTMENT ORGANIZATION

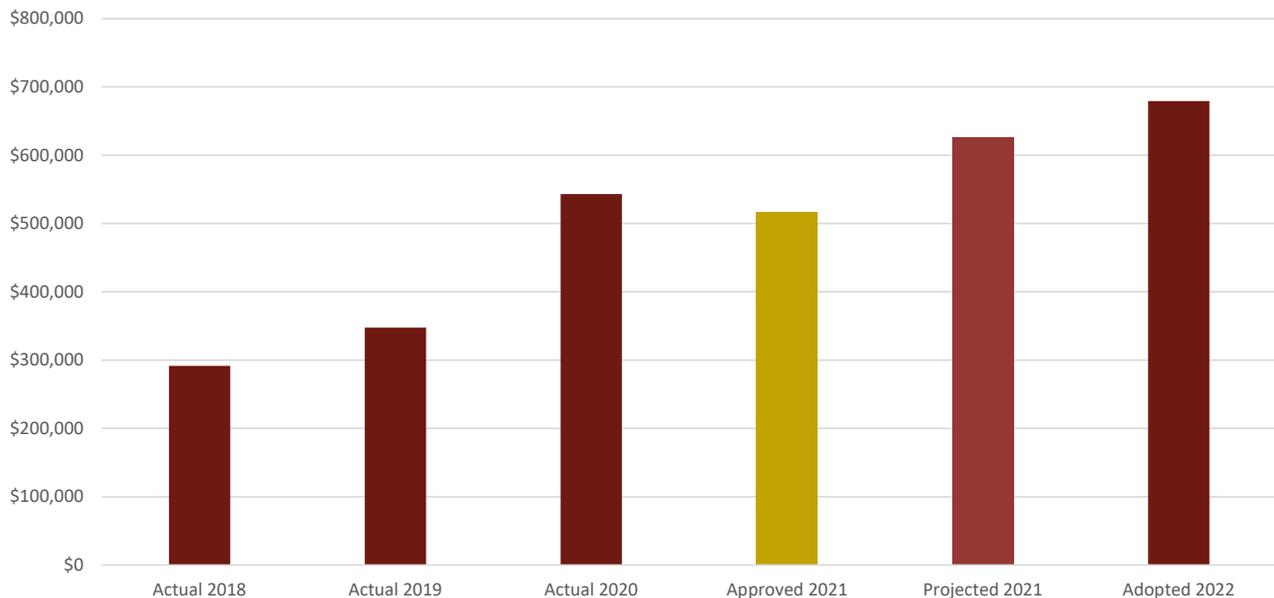
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



FACILITIES DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 decreased 1.31 (4.81 in FY 2021 to 3.50 in FY 2022).

FACILITIES DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 24%.

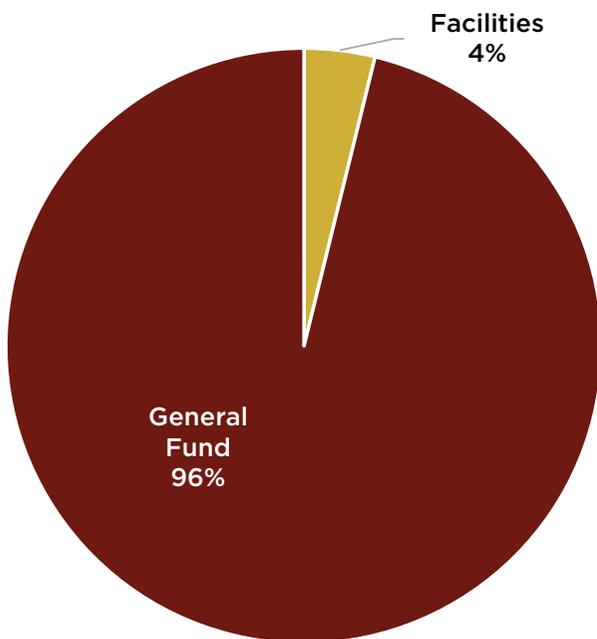
Personnel Services - A reduction was caused by a SWPP inspector position was reallocated to the Storm Drain Fund and previous intentions to expand the department were also retracted. (\$56,586)

Interfund Transactions - A transfer to the Fleet Fund increased interfund transactions costs (\$37,531).

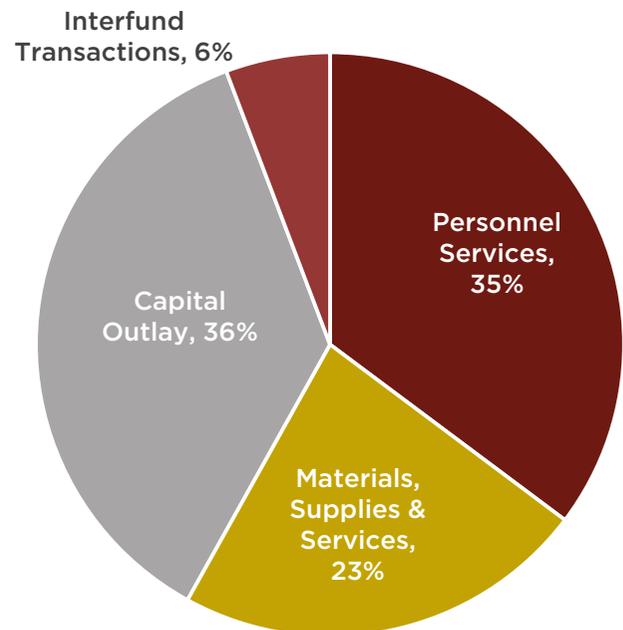
Materials, Supplies & Services - Increased professional and technical services led to an increase (\$32,363).

Capital Outlay - Several interior and exterior improvements to City Hall has led to an increase in capital outlay (\$224,520).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



FACILITIES

Fund 10- General

Sub 19

Department 41950 - Non-Departmental - Project Management/Facilities Summary

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	158,603	183,102	313,866	296,099	353,895	239,513
Materials, Supplies & Services	113,105	94,315	141,341	122,540	174,603	154,903
Capital Outlay	777	49,820	21,847	21,350	21,350	245,870
Interfund Transactions	19,128	20,248	65,957	76,534	76,534	39,003
Expenditure Total:	291,613	347,485	543,011	516,523	626,382	679,289

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	291,613	347,485	543,011	516,523	626,382	679,289
Revenue Total:	291,613	347,485	543,011	516,523	626,382	679,289

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	1.50	4.00	4.00	3.25	3.25	2.25
Part-time/Seasonal	1.25	1.25	1.25	1.56	1.56	1.56
FTE Total:	2.75	5.25	5.25	4.81	4.81	3.81

Fund 10- General

Sub 19

Department 41950 - Non-Departmental-Project Management/Facilities Detail

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries - FT	58,478	104,970	173,389	152,958	197,048	119,007
1112 Salaries - PT	20,238	20,639	22,085	36,400	32,129	41,610
1115 Unemployment			105		500	
1211 Overtime	456	333	2,125		868	
1300 Employee Benefits	8,092	12,199	10,380	9,483	9,483	7,381
1321 Clothing Allowance	101	-	-	900	900	900
1511 FICA	1,255	1,280	1,370	2,257	2,257	2,581
1512 Medicare	1,097	1,751	2,840	2,746	3,324	2,333
1521 Retirement	5,640	12,889	28,962	28,251	35,000	21,477
1531 State Insurance Fund	40,303	-	22,273		11,496	
1541 Health Insurance	20,868	26,437	45,555	56,073	54,600	39,668
1545 Dental Insurance	1,561	1,948	3,671	5,169	4,695	3,104
1548 Vision Insurance	253	301	544	939	798	566
1551 HSA Admin Fees						
1561 Long Term Disability	261	357	566	923	797	886
Total:	158,603	183,102	313,866	296,099	353,895	239,513

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2321 Travel & Training			312	3,500	3,500	1,500
2513 Equipment Supplies & Maintenance	172	283	124	5,000	5,000	5,000
2610 Buildings & Ground Maintenance	56,317	33,871	65,286	53,040	49,020	50,000
2612 Janitorial Services	6,345	8,518	9,345	15,000	26,780	30,000
3111 Utilities	39,069	36,938	34,110	33,000	53,703	53,703
4531 Professional/Technical Services	11,291	14,705	8,605	16,500	16,500	14,700
6211 Insurance & Surety Bonds			23,559		23,600	
Total:	113,105	94,315	141,341	122,540	174,603	154,903

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7211 Building & Bldg. Improvements	347	48,438	17,736	15,600	15,600	218,170
7410 Equipment	430	1,382		3,250	3,250	7,700
7412 Computer Equipment						
7552 Furniture			4,111	2,500	2,500	20,000
Total:	777	49,820	21,847	21,350	21,350	245,870

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund	19,128	20,248	65,957	76,534	76,534	39,003
Total:	19,128	20,248	65,957	76,534	76,534	39,003

FINANCE

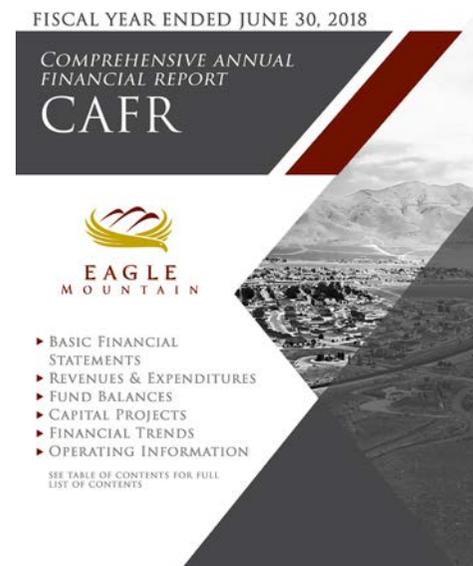


Mission

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 from FY 2021

- Received awards from the GFOA for the budget document, Comprehensive Annual Financial Report, and Popular Annual Financial Report.
- Overhauled online forms to improve accessibility and customer service.

FY 2022 STRATEGIC PLANNING

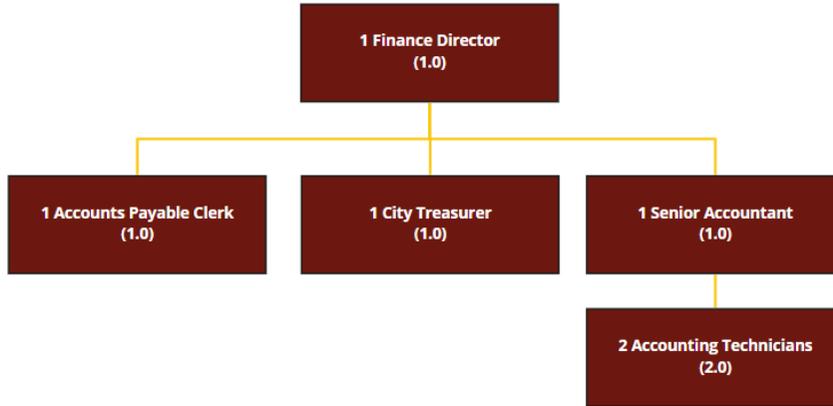
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Finance				
G/O	Action	Timeframe	Deliverable	Metric
1.1c	Integrate Express Bill-Pay with JotForm	1 Year	Implementation	1
1.3c	Create new utility billing process for landlord/tenant transitions	1 Year	Process Implemented	
2.3a	Adjust billing date to increase the days for customers to pay bill	1 Year	Date Adjusted	10
2.3b	Partner with State to provide residents access to Water Assistance Program	1 Year	Information Shared	10
2.3c	Establish a centralized cashier office, separate from the Finance Department	1 Year	Office Established	10
3.4a	Start providing quarterly financial update to City Council and Mayor	1 Year	Updates Provided	17
3.4b	Citizens Budget (PAFR-like document)	1 Year	Budget Created	
3.4c	Educate residents about city finance at City events	1 Year	Events Attended	18
3.5a	Launch fraud reporting hotline and online webform	1 Year	Hotline Created	19
3.5b	Separate treasury from auditing to increase internal controls	1 Year	Treasury Separated	19
3.5c	Streamline purchasing policy to enhance efficiency and fraud risk controls	1 Year	Policy Updated	19
5.3c	Adjust water rates and fees to meet fiscal needs and conservation goals	1 Year	Rates Adjusted	28

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

FINANCE

FINANCE DEPARTMENT ORGANIZATION

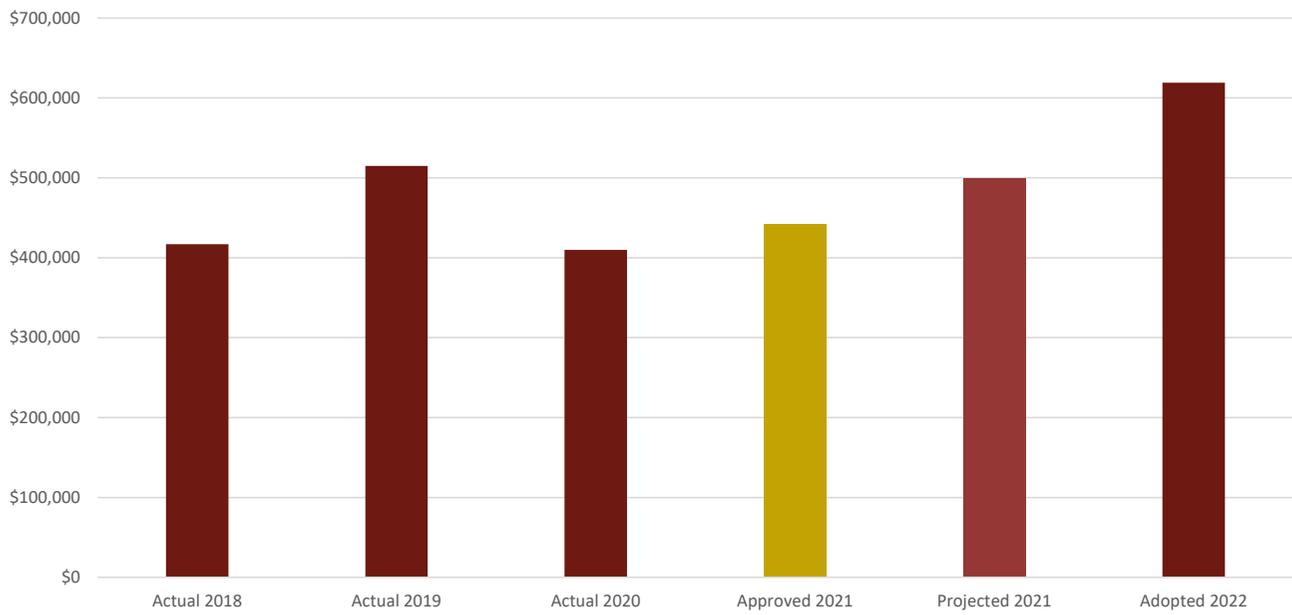


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

FINANCE DEPARTMENT PERSONNEL CHANGES

There are no changes for this year.

FINANCE DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 29%.

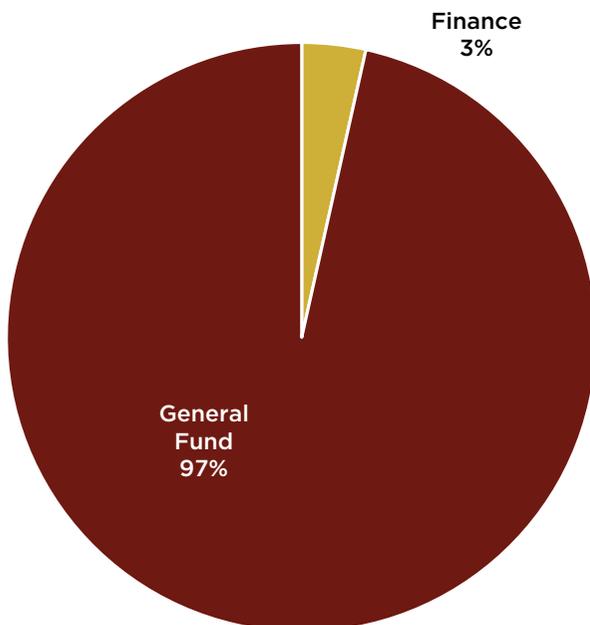
Personnel Services - A new finance director and additional finance roles were created to enhance fraud risk mitigation, causing a notable increase (\$172,632)

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

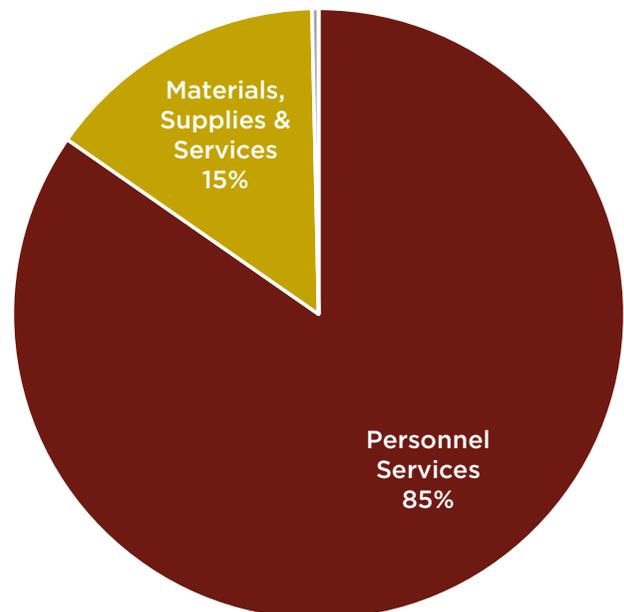
Materials, Supplies & Services - Increase in audit costs specifically to account for CARES act revenues resulted in a moderate increase (\$2,500).

Capital Outlay - New computer equipment for new employees required a temporary increase (\$2,150).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	288,308	330,443	321,962	351,424	413,006	524,056
Materials, Supplies & Services	128,748	184,475	87,841	90,200	86,200	92,700
Capital Outlay	-	-	-	-	-	2,150
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	417,057	514,918	409,803	441,624	499,206	618,906

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	417,057	514,918	409,803	441,624	499,206	618,906
Revenue Total:	417,057	514,918	409,803	441,624	499,206	618,906

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.60	2.60	2.60	2.93	3.43	4.10
Part-time/Seasonal						0.34
FTE Total:	3.60	3.60	3.60	3.93	4.43	5.44

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

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries Full - Time	183,286	216,985	214,732	232,400	292,297	336,235
1112 Salaries - Part Time						11,296
1211 Overtime			645		1,500	1,500
1212 Wellness Benefit						
1300 Employee Benefits	10,987	12,933	14,046	13,728	13,988	20,850
1311 Bonus						
1511 FICA						702
1512 Medicare	2,507	2,996	2,920	3,370	4,117	5,041
1521 Retirement	33,598	38,962	37,826	40,896	44,299	58,796
1531 State Insurance Fund						
1541 Health Insurance	52,506	53,519	47,225	53,830	51,322	80,723
1545 Dental Insurance	3,933	3,661	3,284	4,962	3,815	5,817
1548 Vision Insurance	637	574	503	901	681	1,091
1561 Long Term Disability	855	813	782	1,336	986	2,005
Total:	288,308	330,443	321,962	351,424	413,006	524,056

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	932	607	1,281	750	750	750
2321 Travel & Training	4,239	2,510	64	4,300	4,300	5,800
2369 Meetings	93	370	17	300	300	300
2411 Office Expenses & Supplies	192	192	335			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep	890	1,160	1,629	1,350	1,350	1,350
4140 Banking Fees	30,744	34,035	37,528	34,000	40,000	40,000
4151 Auditing & Accounting	41,000	35,000	40,000	45,000	35,000	40,000
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees	2,753	1,872	3,877	4,500	4,500	4,500
4531 Professional/Technical Services		455	2,843			
5002 Misc. Services & Supplies						
6000 Bad Debt Expense	47,905	108,274	266			
Total:	128,748	184,475	87,841	90,200	86,200	92,700

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7411 Office Equipment						150
7412 Computer Equipment						2,000
Total:	-	-	-	-	-	2,150

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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 from FY 2021

- Rolled out new HRIS system, increasing services to employees.
- Overhauled several policies including drug, fleet, and work from home policies.
- Assisted departments with work-from-home needs during COVID-19 pandemic.
- Started quarterly URS on-site consultation opportunities.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Human Resources				
G/O	Action	Timeframe	Deliverable	Metric
1.4a	Complete an organization wide compensation study	1 Year	Study Completion	5
1.4b	Expand and promote the education assistance program	1 Year	Program Promoted	5
1.4c	Host a work/life balance training for Department Heads - Financial wellness?	1 Year	Training Hosted	5
3.2a	Create a public-facing organization chart with FTE counts	1 Year	Chart Created	15
3.2b	Publish the Employee Policies and Procedures on the City website	1 Year	Posted to Website	15
3.2c	Review and update Employee Policy and Procedures Manual	1 Year	Manual Updated	15
6.1a	Complete installation of electronic ID card access for Wastewater facilities	1 Year	Installation	30
6.2a	Procure and promote online safety training for employees	2 Years	Trainings Promoted	31
6.2b	Partner with the Utah Trust for live trainings	2 Years	Trainings Hosted	31
6.2c	Provide enhanced PPE for Crossing Guards	1 Year	PPE Provided	31

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

HUMAN RESOURCES

HUMAN RESOURCES ORGANIZATION

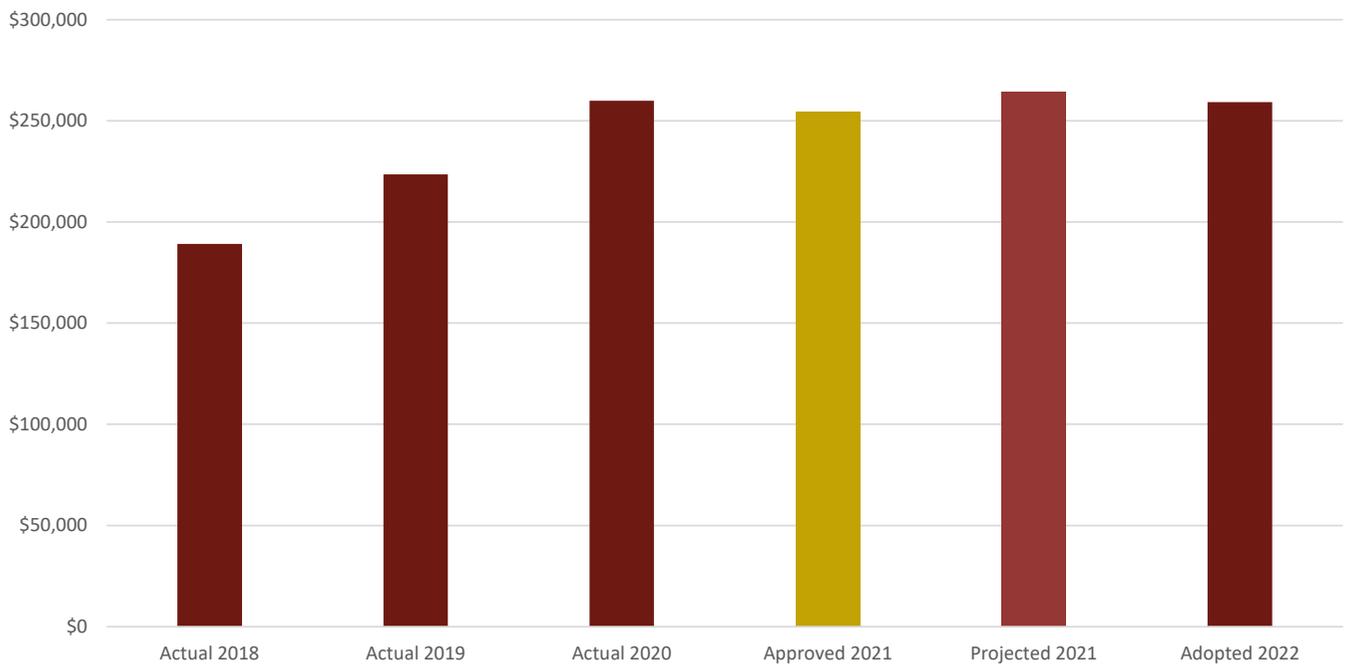
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



HUMAN RESOURCES PERSONNEL CHANGES

There are no changes for this year.

HUMAN RESOURCES EXPENDITURE TRENDS



HUMAN RESOURCES



SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 2%

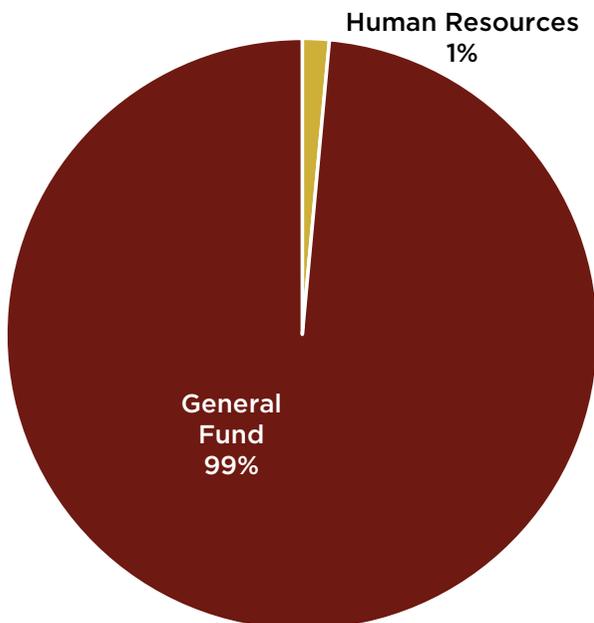
Personnel Services - Staffing reorganization resulted in a reduction in FT and PT salaries (\$42,528).

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

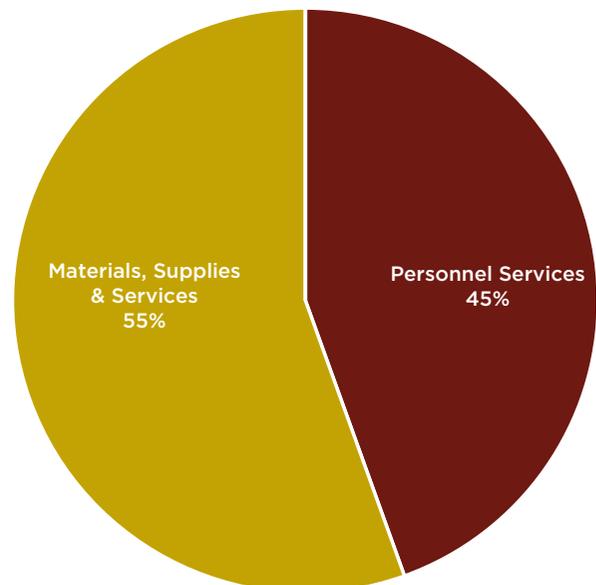
Materials, Supplies & Services - Enhancement of the tuition assistance program and return of the leadership academy caused an increase in this section (\$47,371).

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



HUMAN RESOURCES

Fund 10- General

Sub 19

Department 41980 - Non-Departmental-Human Resources Summary

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	119,751	116,606	150,040	157,913	145,130	115,385
Materials, Supplies & Services	69,454	106,905	109,934	96,458	118,969	143,829
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	189,205	223,511	259,975	254,371	264,099	259,214

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	189,205	223,511	259,975	254,371	264,099	259,214
Revenue Total:	189,205	223,511	259,975	254,371	264,099	259,214

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	1.00	0.50	1.00	1.00	1.00	1.00
Part-time/Seasonal			0.50	0.50	0.22	
FTE Total:	1.00	0.50	1.50	1.50	1.22	1.00

Fund 10- General

Sub 19

Department 41980 - Non-Departmental-Human Resources Detail

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries - FT	75,101	77,121	107,708	67,995	86,792	73,130
1112 Salaries - PT				40,005	8,850	
1115 Unemployment				5,000	5,000	
1211 Overtime						
1300 Employee Benefits	4,488	4,456	4,536	4,216	4,660	4,535
1321 Clothing Allowance	5,550	800	5,600	5,600	5,850	4,800
1511 FICA	161	25	2,164	2,480	1,245	
1512 Medicare	1,152	1,112	1,463	1,566	1,566	1,061
1521 Retirement	13,879	14,235	10,794	12,559	10,884	12,206
1531 State Insurance Fund (Worker's Comp)						
1541 Health Insurance	17,542	17,108	16,132	14,953	16,877	17,630
1545 Dental Insurance	1,319	1,258	1,260	1,378	1,405	1,379
1548 Vision Insurance	214	196	190	250	250	251
1551 HSA Admin Fees				1,500	1,500	
1561 Long Term Disability	345	295	193	410	251	393
Total:	119,751	116,606	150,040	157,913	145,130	115,385

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	12,447	13,605	5,253	500	5,000	450
2321 Travel & Training		2,498	120	2,750	2,750	10,250
2369 Meetings						
2371 Educational Assistance	5,895	4,500	2,584	9,000	9,000	20,000
2378 Safety Awards	1,487	429	1,050	1,500	1,500	1,500
2379 Employee Activities	4,418	7,360	7,156	16,708	16,708	15,000
2411 Office Expenses & Supplies	17,689	23,858	24,285	23,000	23,000	25,000
2421 Postage				2,000	2,000	2,000
2431 Uniforms & Clothing (Office Employees)		433	825			
2461 Computer Software & Maint		4,080		6,000	6,000	
4531 Professional & Technical Services	4,750	4,673	27,462	10,000	11,011	27,629
6211 Insurance and Surety Bonds	22,768	45,470	41,199	25,000	42,000	42,000
Total:	69,454	106,905	109,934	96,458	118,969	143,829

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-



Mission

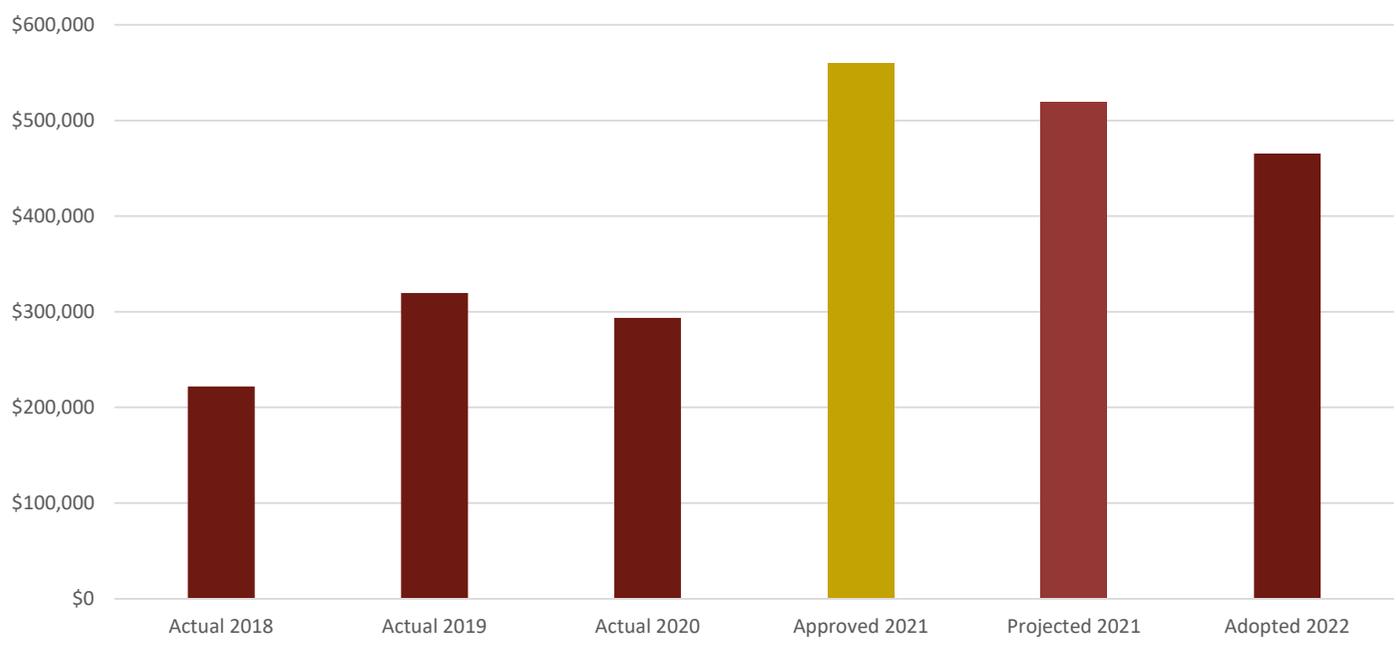
To provide the highest quality, technology-based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.



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



INFORMATION TECHNOLOGY

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget DECREASED by 20%.

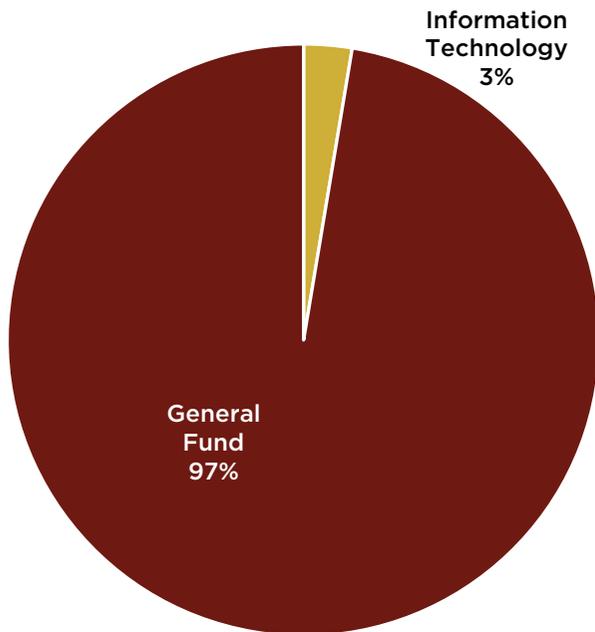
Personnel Services - Due to an employee having a partial role as IT manager, personnel expenses in proportion to the responsibilities were allocated to the IT fund (\$12,214)

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

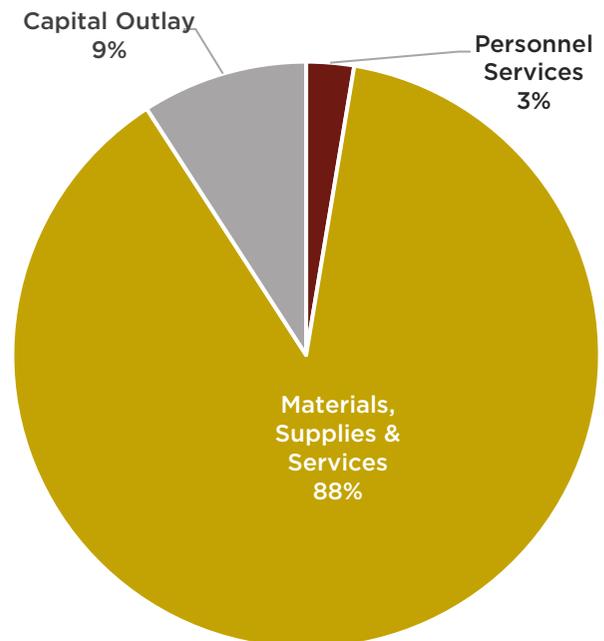
Materials, Supplies & Services - Savings resulting from reduced software purchases and changes of services in use by employees resulted in a decrease (9,786).

Capital Outlay - Completion of projects and software migrations resulted in a much lower capital outlay (\$96,500).

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	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	-	-	-	-	-	12,214
Materials, Supplies & Services	164,248	276,859	230,478	420,520	380,531	410,752
Capital Outlay	57,734	42,642	63,014	139,000	139,000	42,500
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	221,982	319,501	293,491	559,520	519,531	465,466

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	221,982	319,501	293,491	559,520	519,531	465,466
Revenue Total:	221,982	319,501	293,491	559,520	519,531	465,466

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time						0.10
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	0.10

Fund 10- General

Sub 19

Department 41955 - Non-Departmental-Information Technology Detail

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries - FT						8,240
1300 Employee Benefits						511
1512 Medicare						120
1521 Retirement						1,376
1541 Health Insurance						1,763
1545 Dental Insurance						138
1548 Vision Insurance						26
1561 Long Term Disability						40
Total:	-	-	-	-	-	12,214

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships				200	200	200
2513 Equipment, Supplies & Maintenance	1,730	3,546	3,394	3,000	3,500	4,000
3311 Telephone	33,837	29,436	31,183	30,000	34,712	30,000
3313 Cell Phones/Pagers	33,777	34,017	38,088	36,000	45,799	55,000
3315 DSL Service						12,000
4221 Website Maintenance		46,018	13,786	10,000	10,000	10,000
4222 Printer/Copier Maintenance (Contracted)	7,725	10,619	9,605	12,000	12,000	12,000
4261 Computer Software & Maintenance	34,958	85,923	72,008	262,400	207,400	217,774
4531 Professional/Technical Services	52,220	67,299	62,414	66,920	66,920	69,778
Total:	164,248	276,859	230,478	420,520	380,531	410,752

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment	57,734	42,642	63,014	139,000	139,000	42,500
7552 Furniture						
Total:	57,734	42,642	63,014	139,000	139,000	42,500

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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.

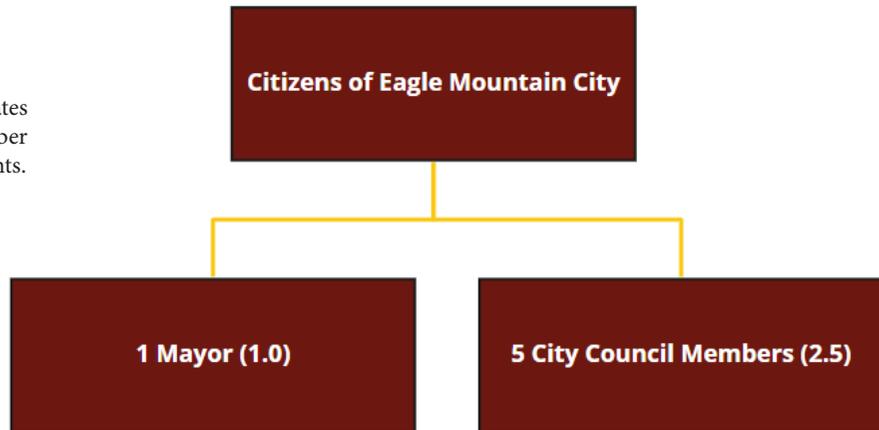
Department Description

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

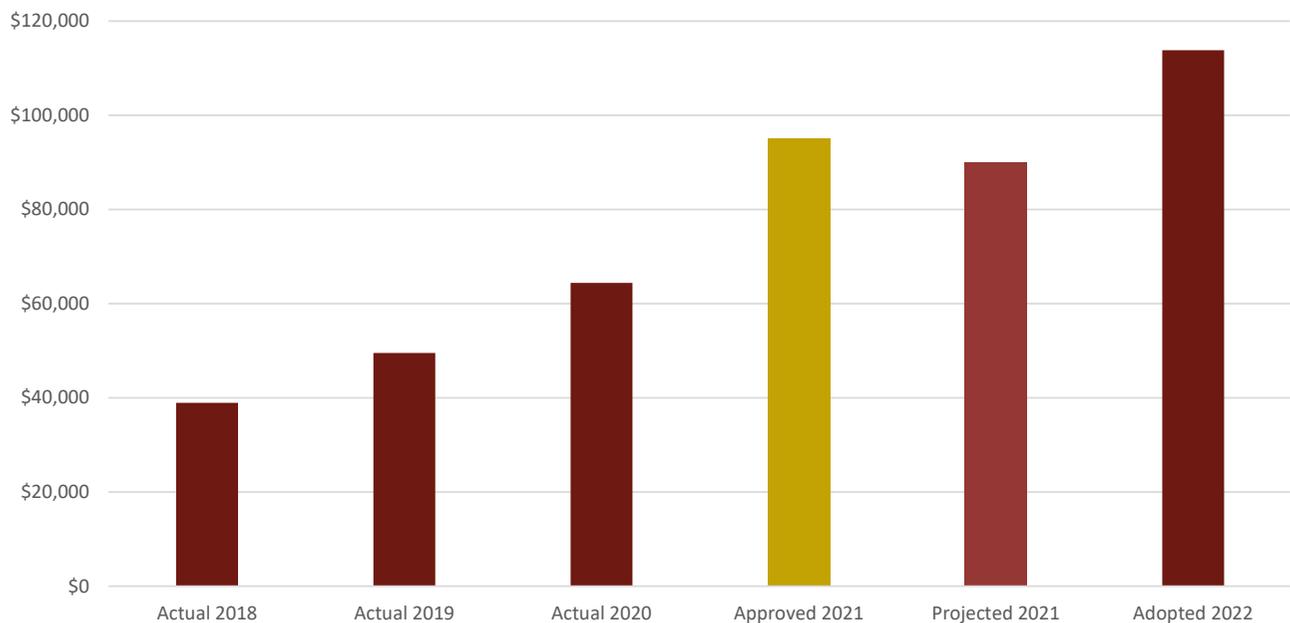
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



LEGISLATIVE DEPARTMENT PERSONNEL CHANGES

There were no changes in total personnel numbers.

LEGISLATIVE DEPARTMENT EXPENDITURE TRENDS



LEGISLATIVE

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED BY 16%.

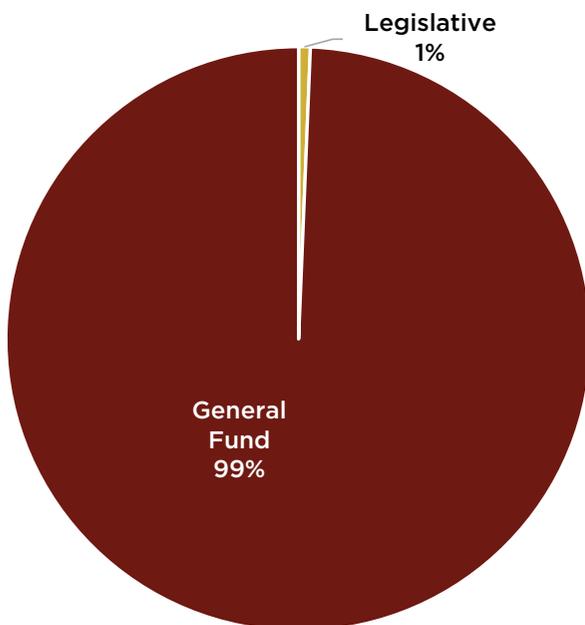
Personnel Services - Addition of a clothing allowance to City Council and small stipend increase resulted in a minor increase (\$3,857).

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

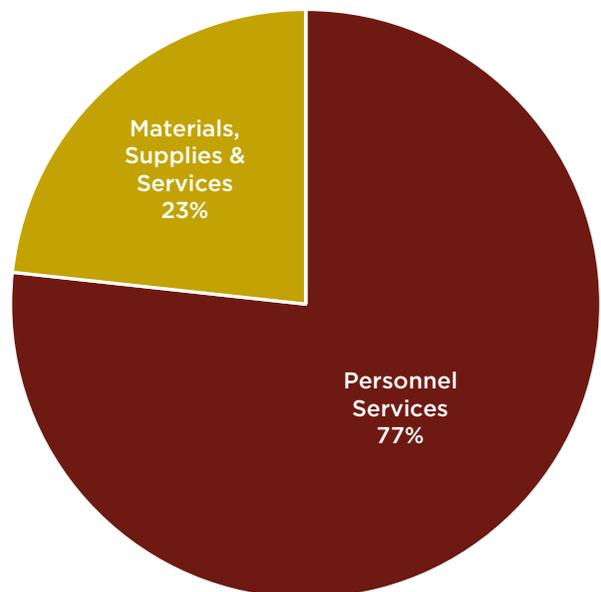
Materials, Supplies & Services - Increase due to transfer of the ULCT membership fees to the Legislative fund (\$14,800)

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



LEGISLATIVE



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	32,295	44,128	67,685	83,500	86,849	87,357
Materials, Supplies & Services	6,678	5,411	(3,262)	11,700	3,100	26,500
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	38,973	49,539	64,423	95,200	89,949	113,857

REVENUE	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	38,973	49,539	64,423	95,200	89,949	113,857
Revenue Total:	38,973	49,539	64,423	95,200	89,949	113,857

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,000	62,929	75,000	78,000	78,000
1300 Employee Benefits						
1311 Bonus						500
1321 Clothing Allowance						4,840
1511 FICA	1,860	13,693	3,844	6,000	4,836	1,135
1512 Medicare	435	435	913	2,500	1,131	2,882
1521 Retirement					2,882	
1531 State Insurance Fund						
Total:	32,295	44,128	67,685	83,500	86,849	87,357

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	800	683	279	100	100	16,500
2321 Travel & Training	2,556	2,408	2,015	5,000	1,000	5,000
2369 Meetings	2,240	2,248	3,457	4,500	500	3,500
2411 Office Expenses & Supplies	388	-	803	500	500	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services			(10,642)			
4950 Elections						
5002 Misc. Services & Supplies	649	72	827	600		
5003 Special Projects	45	-		1,000	1,000	1,000
Total:	6,678	5,411	(3,262)	11,700	3,100	26,500

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7412 Computer Equipment						
Total:	-	-	-	-	-	-

LIBRARY

Mission

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

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 from FY 2021

- Surge in new cardholders (4,153), double typical sign-ups prior to COVID-19 pandemic.
- Partnered with the Utah Food Bank to distribute over 6,000 meals to local children.
- Created curbside pickup and book bundle requests which will be continued.
- Increased outside presence by visiting local schools to share information and programs.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

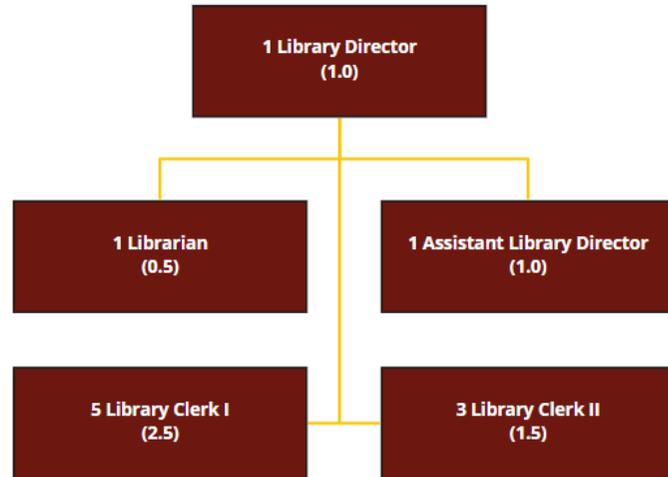
Library				
G/O	Action	Timeframe	Deliverable	Metric
2.2c	Conduct training of library staff for Passport Acceptance	1 Year	Training Completed	9
2.4a	Meet and consult with State Library Liason	1 Year	Consultation	11
2.4b	Task the Library Board with plan research and community involvement	1 Year	Library Board Plan	11
2.4c	Prepare a communications plan for seeking input and executing the plan.	1 Year	Communications Plan	11

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



LIBRARY ORGANIZATION

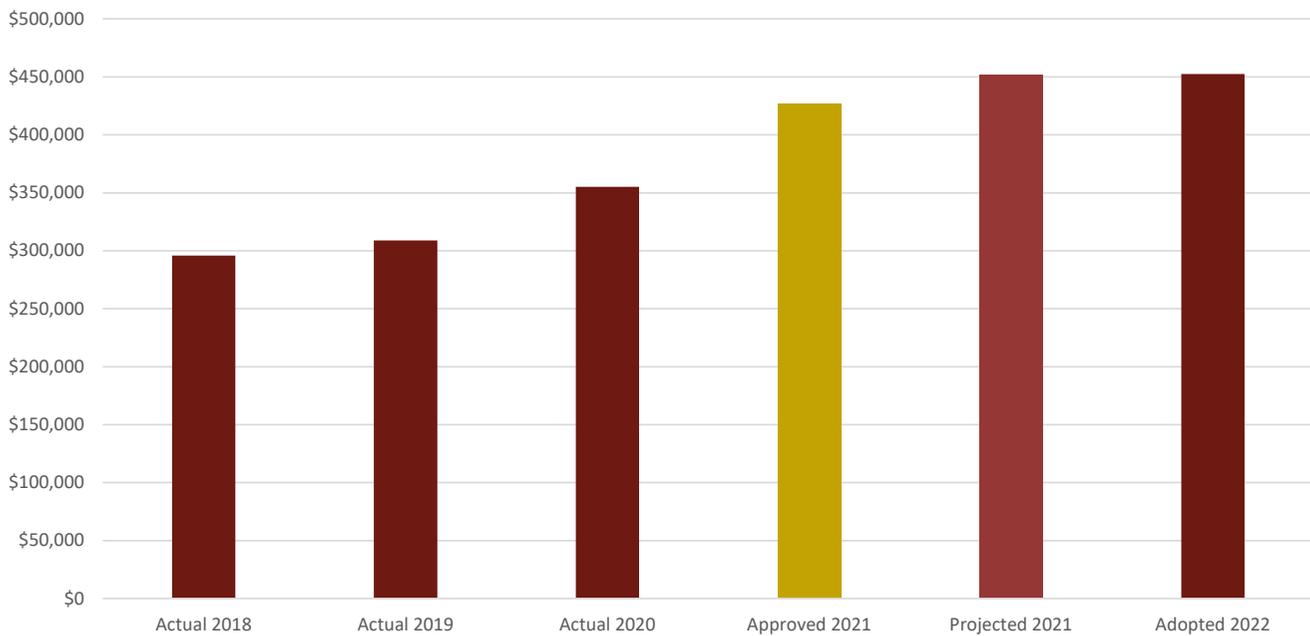
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



LIBRARY PERSONNEL CHANGES

FTEs for FY 2022 increased 0.82 (6.43 in FY 2021 to 7.25 in FY 2022).

LIBRARY EXPENDITURE TRENDS



LIBRARY

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 5.8%.

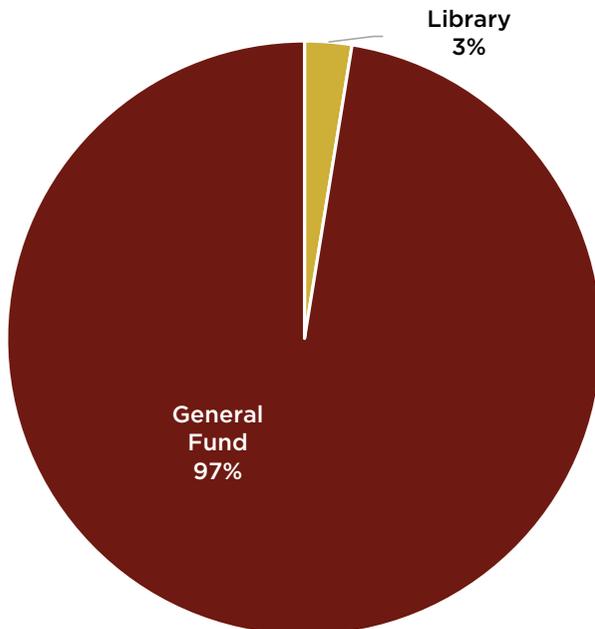
Personnel Services - There was an increase in personnel services due to minor personnel changes (50,735).

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

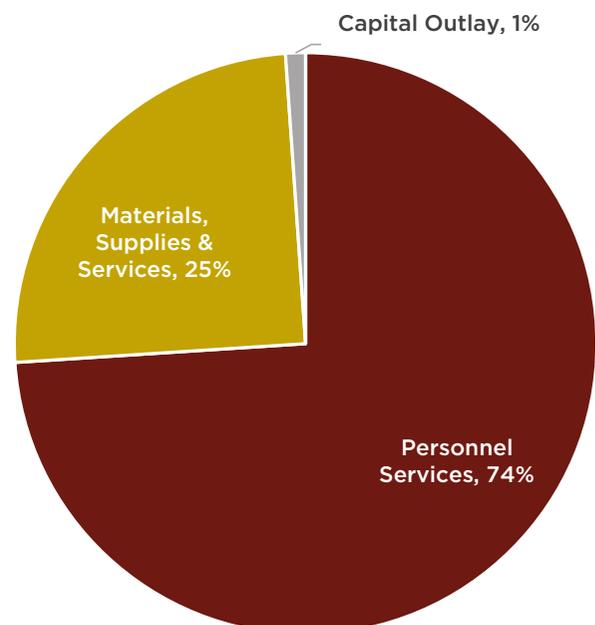
Materials, Supplies & Services - Due to an increase in library materials and books purchases to handle demand for a growing city, materials, supplies, and services expenditures have increased (\$5,000).

Capital Outlay - Completion of projects and no new projects this fiscal year resulted in a decrease. (\$29,500).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



LIBRARY



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	243,538	234,146	265,952	284,027	309,908	334,762
Materials, Supplies & Services	52,420	65,551	84,018	107,800	107,800	112,800
Capital Outlay	-	9,149	5,260	34,500	34,199	5,000
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	295,958	308,846	355,231	426,327	451,907	452,562

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	295,958	308,846	355,231	426,327	451,907	452,562
Revenue Total:	295,958	308,846	355,231	426,327	451,907	452,562

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	4.33	4.50	4.50	4.43	4.43	5.125
FTE Total:	6.33	6.50	6.50	6.43	6.43	7.13

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	99,136	96,596	107,710	112,320	112,632	115,691
1112 PT/Temp Seasonal Salaries	74,452	69,403	90,219	119,691	119,691	138,905
1211 Overtime	68	33	20			
1300 Employee Benefits (401k or 457)	6,141	5,951	6,680	6,964	6,964	7,173
1511 FICA	4,616	8,352	5,594	7,421	7,421	8,619
1512 Medicare	2,409	2,337	2,820	3,364	3,364	3,699
1521 Retirement	18,295	17,727	19,900	29,906	21,000	21,369
1541 Health Insurance	34,886	30,782	29,580	2,757	35,074	35,260
1545 Dental Insurance	2,633	2,246	2,655	501	2,836	2,758
1548 Vision Insurance	427	351	401	426	491	502
1561 Long Term Disability	474	369	372	678	436	786
Total:	243,538	234,146	265,952	284,027	309,908	334,762

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	6,779	13,784	14,326	16,000	16,000	16,000
2321 Travel & Training	1,297	51	282	1,500	1,500	1,500
2369 Meetings	41	139	149	150	150	150
2411 Office Expenses & Supplies	2,860	3,542	1,529	4,000	4,000	4,000
2513 Equipment, Supplies, & Maintenance			877	1,550	1,550	1,550
4211 Computer Network & Data Process	10,661	12,663	14,833	21,000	21,000	21,000
5791 Library Materials & Books	27,703	31,976	37,399	45,000	45,000	50,000
5795 Library Materials From Grants	859	514	13,785	15,000	15,000	15,000
5856 Library Events	2,221	2,825	839	3,600	3,600	3,600
Total:	52,420	65,551	84,018	107,800	107,800	112,800

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment		9,149	5,260	9,500	9,199	
7412 Computer Equipment				5,000	5,000	5,000
7552 Furniture				20,000	20,000	
Total:	-	9,149	5,260	34,500	34,199	5,000

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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 splash pad at Nolen Park is a popular attraction.

Accomplishments from FY 2021

- Completed phase 2 of Cory Wride Memorial Park, adding new multi-purpose fields, several new pickle-ball courts, expansion of the festival field with new lighting, and much more.
- Completed the Silverlake community park, providing quality amenities to a fast-growing area.

FY 2022 STRATEGIC PLANNING

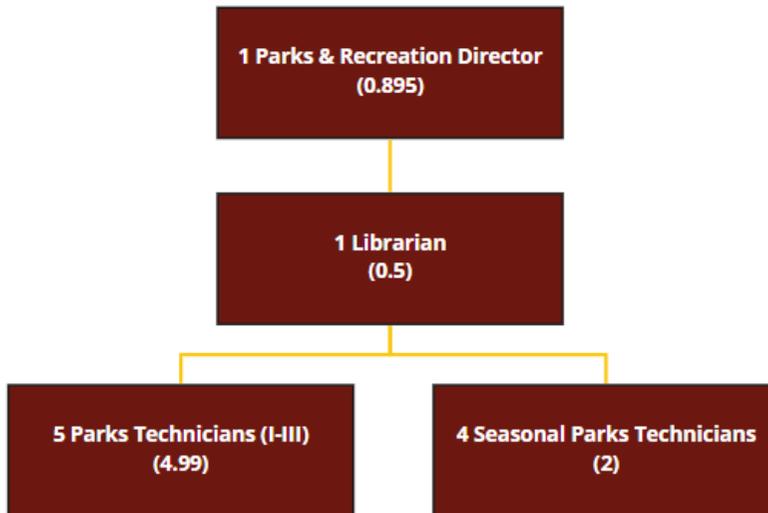
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Parks				
G/O	Action	Timeframe	Deliverable	Metric
1.2a	Complete unimproved trails network development and maintenance planning	1 Year	Plan Creation	2
1.2b	Review and update OHV code to align with other uses	1 Year	Code Update	2
1.2c	Restore damaged signage and add new signage to unimproved trails network	2 Years	Signage Install	2
3.7a	Establish Special Events review and approval standards and processes	1 Year	Standards Created	21
5.4a	Develop and publish resident tree health education resources	1 Year	Education Resources	
5.4b	Catalog over 50% of City trees	1 Year	Tree Catalog	29

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



PARKS DEPARTMENT ORGANIZATION

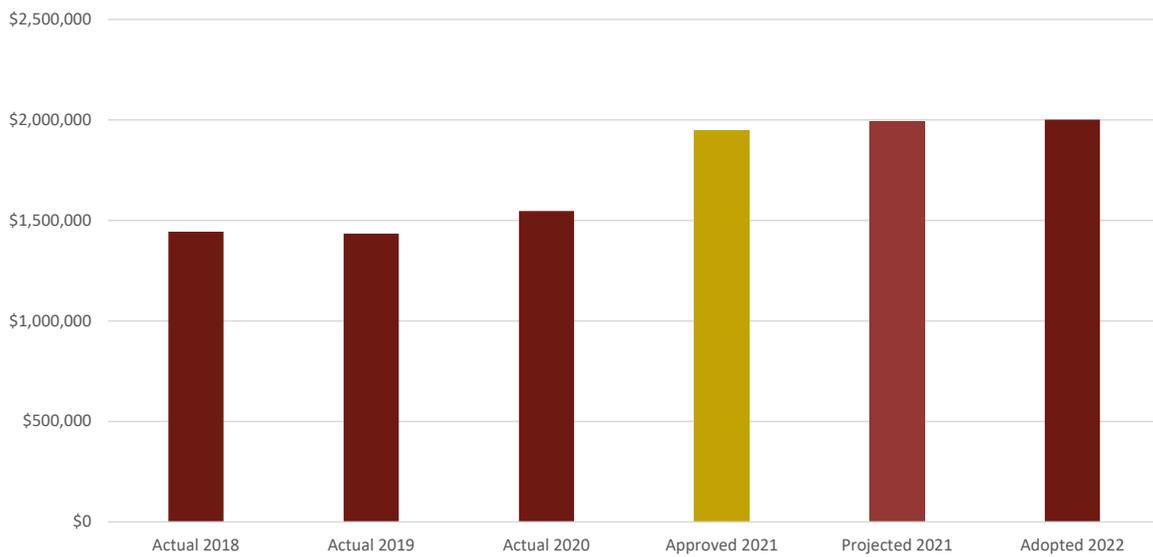


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

PARKS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 1.5 (10.63 in FY 2021 to 12.14 in FY 2022).

PARKS DEPARTMENT EXPENDITURE TRENDS



PARKS

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 2.6%.

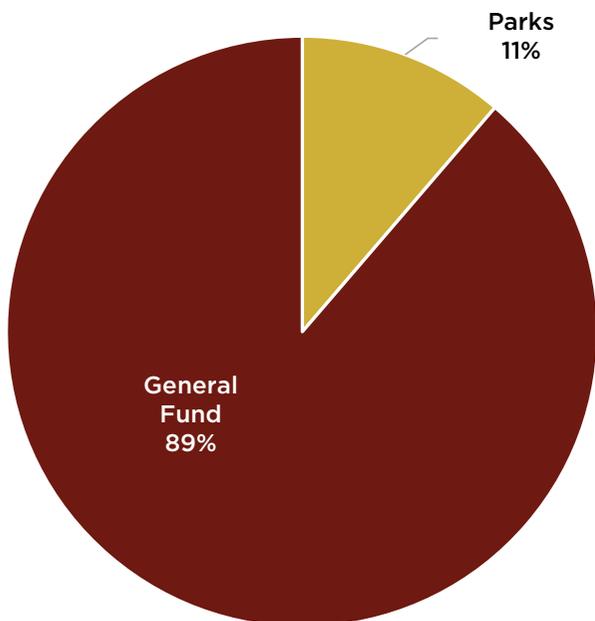
Personnel Services - The addition of new positions to manage the continued growth of the City resulted in an increase (\$58,164).

Interfund Transactions - Reduced fleet needs this fiscal year resulted in a decrease (\$97,470).

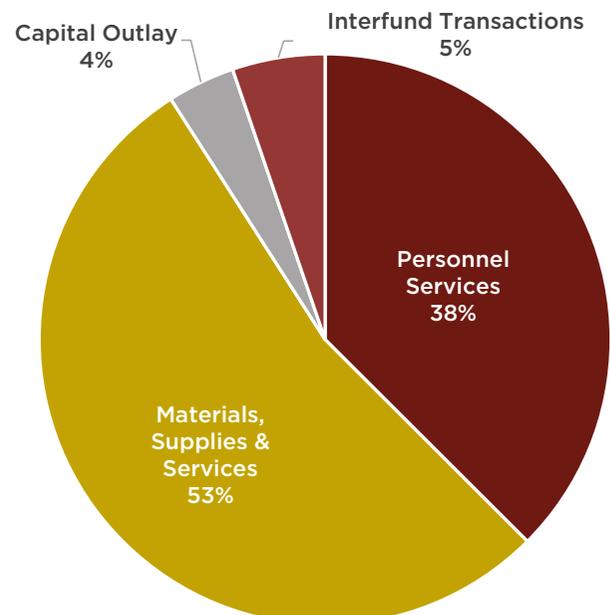
Materials, Supplies & Services - Improvements to maintenance equipment, park facilities throughout the City including softball field improvements, and additional contracting for the additional areas in the City resulted in an increase of materials, supplies, and services (\$63,180).

Capital Outlay - This year capital outlay increased due to a moderate increase in equipment purchases to aid in the maintenance of increased park amenities. (\$28,000).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



PARKS



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	469,272	578,251	635,841	691,919	738,149	750,083
Materials, Supplies & Services	876,962	779,897	749,896	1,005,850	1,002,922	1,069,030
Capital Outlay	27,834	6,034	46,247	48,500	48,500	76,500
Interfund Transactions	69,071	69,071	114,860	202,386	202,386	104,916
Expenditure Total:	1,443,139	1,433,253	1,546,844	1,948,655	1,991,957	2,000,529

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	1,443,139	1,433,253	1,546,844	1,948,655	1,991,957	2,000,529
Revenue Total:	1,443,139	1,433,253	1,546,844	1,948,655	1,991,957	2,000,529

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	8.13	10.13	10.13	9.63	9.63	10.13
Part-time/Seasonal	1.00	1.00	1.00	1.00	1.00	2.00
FTE Total:	9.13	11.13	11.13	10.63	10.63	12.13

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

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	275,396	343,617	380,990	382,668	405,145	427,582
1112 PT/Temp Seasonal Salaries	7,001	14,221	9,160	52,100	47,023	49,920
1211 Overtime	12,042	19,160	18,353	7,000	18,700	19,000
1300 Employee Benefits	17,672	27,058	39,967	23,081	35,530	26,516
1321 Clothing Allowance	2,300	1,000	3,733	3,500	3,500	4,800
1511 FICA	434	889	584	3,230	29,457	3,096
1512 Medicare	4,253	5,360	5,833	6,153	6,887	6,930
1521 Retirement	49,319	60,425	66,290	68,758	73,396	73,882
1541 Health Insurance	91,581	96,579	99,700	129,118	105,658	123,160
1545 Dental Insurance	7,010	7,558	8,612	11,903	9,572	9,441
1548 Vision Insurance	977	1,145	1,292	2,162	1,694	1,777
1561 Long Term Disability	1,287	1,240	1,327	2,246	1,589	3,979
Total:	469,272	578,251	635,841	691,919	738,149	750,083

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)		4,250	380	750	384	1,130
2321 Travel & Training	2,831	3,859	1,386	4,500	1,938	4,500
2369 Meetings		36	115	400	400	400
2513 Equipment Supplies & Maintenance	18,951	19,260	19,957	27,000	27,000	27,000
2610 Buildings & Ground Maintenance	11,211	10,648	17,265	12,000	12,000	12,000
3111 Utilities	166,536	147,250	18,329	150,000	150,000	150,000
4121 Attorney Fees	1,530	252	108			
4531 Professional/Technical Services	601,390	491,998	536,622	575,000	575,000	605,000
4811 Equipment Rental/Lease	21,844	22,996	24,398	27,200	27,200	20,000
5405 Park Amenities Repair/Replacement	6,554	8,162	7,791	70,000	70,000	70,000
5410 Landscaping Maintenance	45,591	45,648	58,074	74,000	74,000	104,000
5420 Trail Maintenance	525	6,993	46,189	20,000	20,000	30,000
5430 City Wide Trees		13,452	16,551	40,000	40,000	40,000
5721 Chemicals & Fertilizers		2,940	2,733	5,000	5,000	5,000
Total:	876,962	779,897	749,896	1,005,850	1,002,922	1,069,030

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment	27,834	6,034	46,247	48,500	48,500	76,500
Total:	27,834	6,034	46,247	48,500	48,500	76,500

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9118 Due To Impact Fee Fund						
9154 Due To Fleet Fund	69,071	69,071	114,860	202,386	202,386	104,916
Total:	69,071	69,071	114,860	202,386	202,386	104,916

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. 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.

Accomplishments from FY 2021

- Several new codes and code amendments completed including: Wildlife Corridor Overlay Zone; Ridgeline Protection Overlay Zone; Historic Preservation Overlay Zone; Open Space Zones; Public Facilities Zone; Special Use Standards; Community Mailboxes; Master Development Plans & Agreements; Warehouse Farming Overlay Zone; and many more.
- Obtained project funding for Safe Routes to Schools, Pony Express Parkway widening, a Master Transportation Plan Update, and a Bike & Pedestrian Master Plan update.
- Assisted in the establishment and operation of an Administrative Code Enforcement Hearing process.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

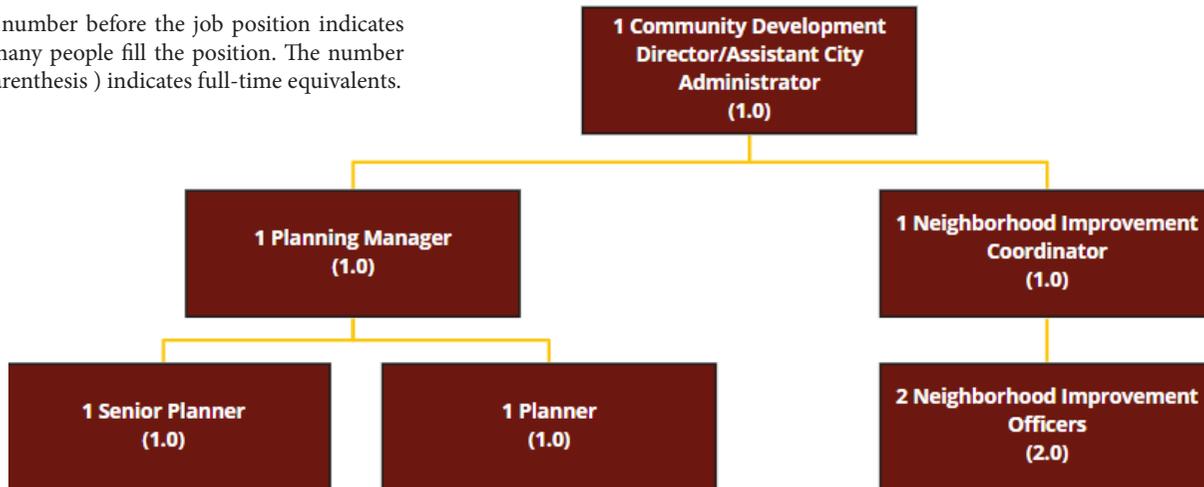
Planning				
G/O	Action	Timeframe	Deliverable	Metric
1.1a	Complete implementation of Accela Land Management Suite	1 Year	Accela Implementation	1
1.3d	Develop and publish resources for new ADUs and landlords	1 Year	Resources Published	
4.1b	Develop Downtown Development Master Plan	1 Year	Plan Creation	22
4.1c	Develop Affordable Housing Plan	1 Year	Plan Creation	22
4.3a	Complete zoning updates across the City.	1 Year	Zones Updated	24
4.3b	Develop Small Area Plans for the employment center, Quarry area, and future downtown	1 Year	Plans Created	25
4.3c	Acquire land needed for airport road and begin construction.	1 Year	Land Acquired	
5.3a	Develop water efficient landscaping standards	1 Year	Standards Created	28

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



PLANNING DEPARTMENT ORGANIZATION

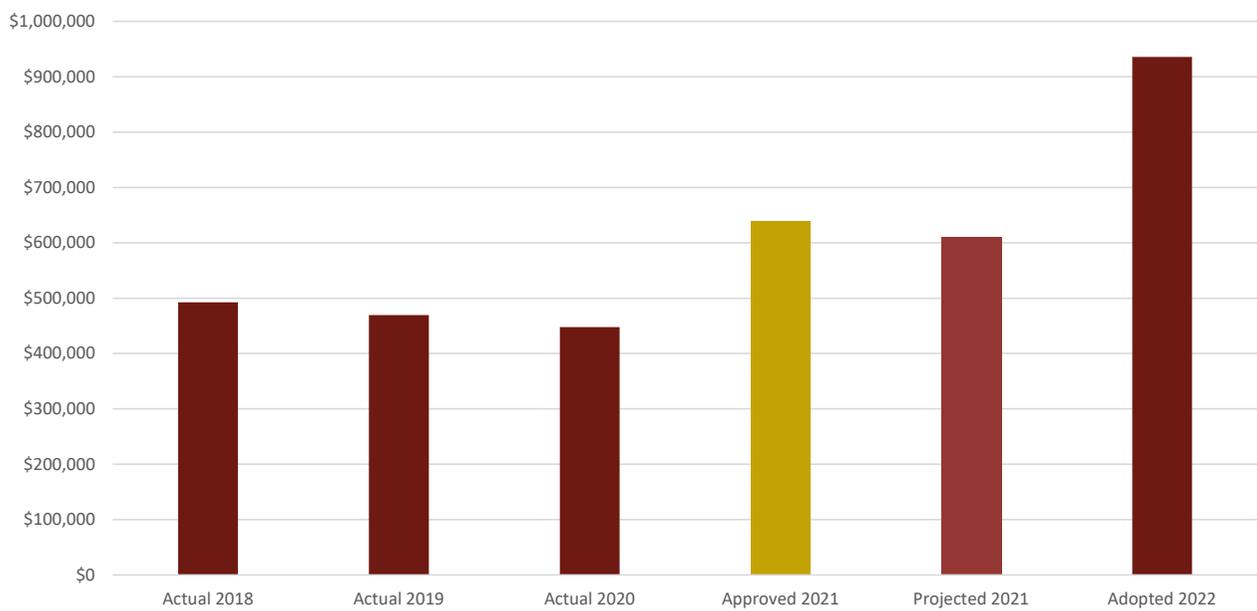
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



PLANNING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 1.0 (5.75 in FY 2021 to 6.75 in FY 2022).

PLANNING DEPARTMENT EXPENDITURE TRENDS



PLANNING

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 32%.

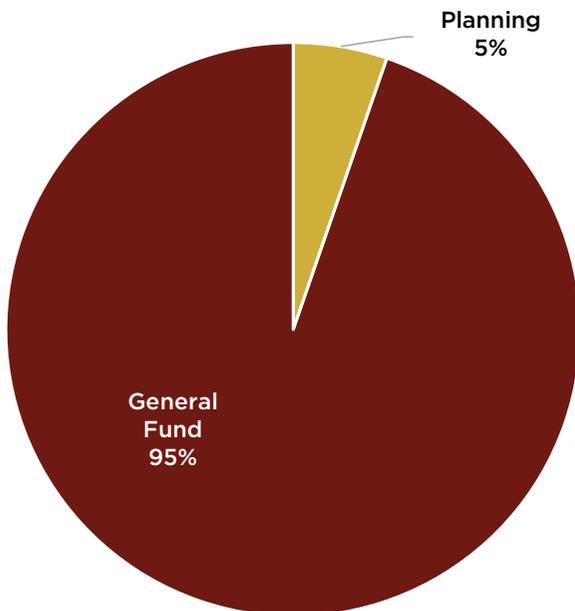
Personnel Services - New positions in the Planning department and the Community Development Director role being combined with Assistant City Administrator role resulted in an increase (\$161,155).

Interfund Transactions - Increase due to additional fleet needs related to the new positions being added. (\$51,373).

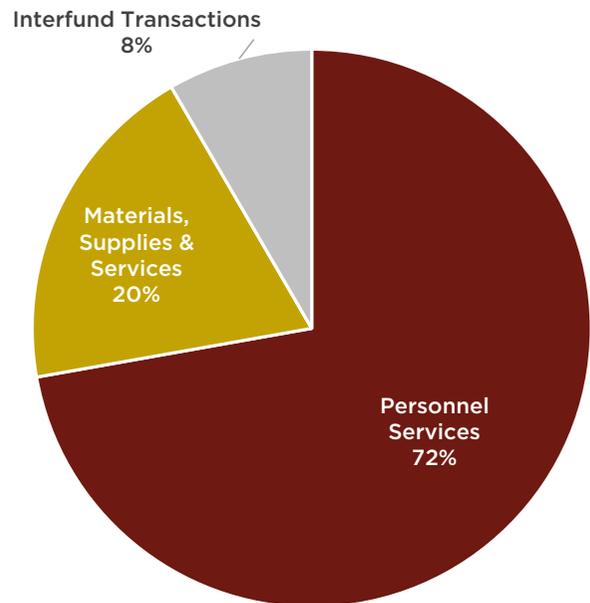
Materials, Supplies & Services - Professional/technical services increased due to a planned affordable housing study (\$84,330).

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

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



PLANNING



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	442,268	433,183	381,270	514,532	485,245	675,687
Materials, Supplies & Services	50,081	14,121	39,173	97,400	97,400	181,730
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	22,049	27,447	27,021	27,021	78,394
Expenditure Total:	492,349	469,354	447,890	638,953	609,666	935,811

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	492,349	469,354	447,890	638,953	609,666	935,811
Revenue Total:	492,349	469,354	447,890	638,953	609,666	935,811

PERSONNEL SUMMARY(FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	4.00	4.50	4.50	5.75	5.75	8.05
Part-time/Seasonal	0.50					0.00
FTE Total:	4.50	4.50	4.50	5.75	5.75	8.05

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

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	281,534	282,063	251,743	330,158	333,937	435,594
1112 Part-Time Salaries	360					6,000
1211 Overtime	4,560	750	2,842		2,045	2,500
1300 Employee Benefit	16,467	22,621	16,074	20,470	20,470	27,011
1311 Bonus						
1321 Clothing Allowance	800	400	900	800	800	1,200
1511 FICA	22	2,921	-	-	-	372
1512 Medicare	4,107	4,036	3,597	4,787	4,787	6,408
1521 Retirement	49,198	43,668	43,672	60,980	54,471	74,017
1531 State Insurance Fund		-				
1541 Health Insurance	77,335	70,005	57,088	85,979	62,226	110,094
1545 Dental Insurance	5,683	4,980	3,866	7,926	4,516	7,848
1548 Vision Insurance	923	743	628	1,439	807	1,478
1561 Long Term Disability	1,278	997	859	1,992	1,186	3,165
Total:	442,268	433,183	381,270	514,532	485,245	675,687

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	2,283	1,372	1,003	2,250	2,250	2,650
2321 Travel & Training	3,851	6,379	4,390	8,650	8,650	8,420
2322 Planning Commissioner Expense	4,450	3,847	4,250	5,000	5,000	
2369 Meetings	279			300	300	300
4531 Professional/Technical Services	1,939	1,948	1,948	5,000	5,000	42,000
5001 Misc. Services & Supplies	771	575	2,581	1,200	1,200	3,360
6310 Parks Fee-in-lieu Reimbursement	36,493					
6550 Capital - Studies			25,000	75,000	75,000	125,000
6810 Discounts of Permit Fees	15					
Total:	50,081	14,121	39,173	97,400	97,400	181,730

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment						
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-

POLICE



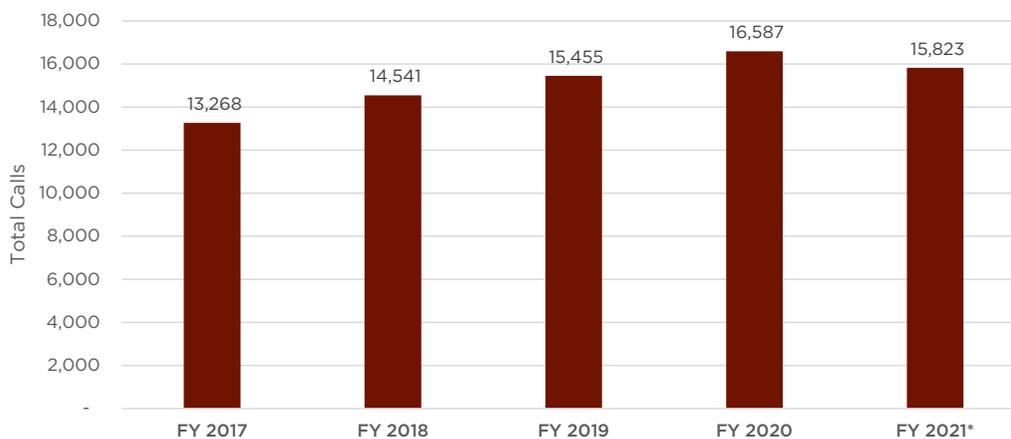
Keeping Eagle Mountain City safe and educated.

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

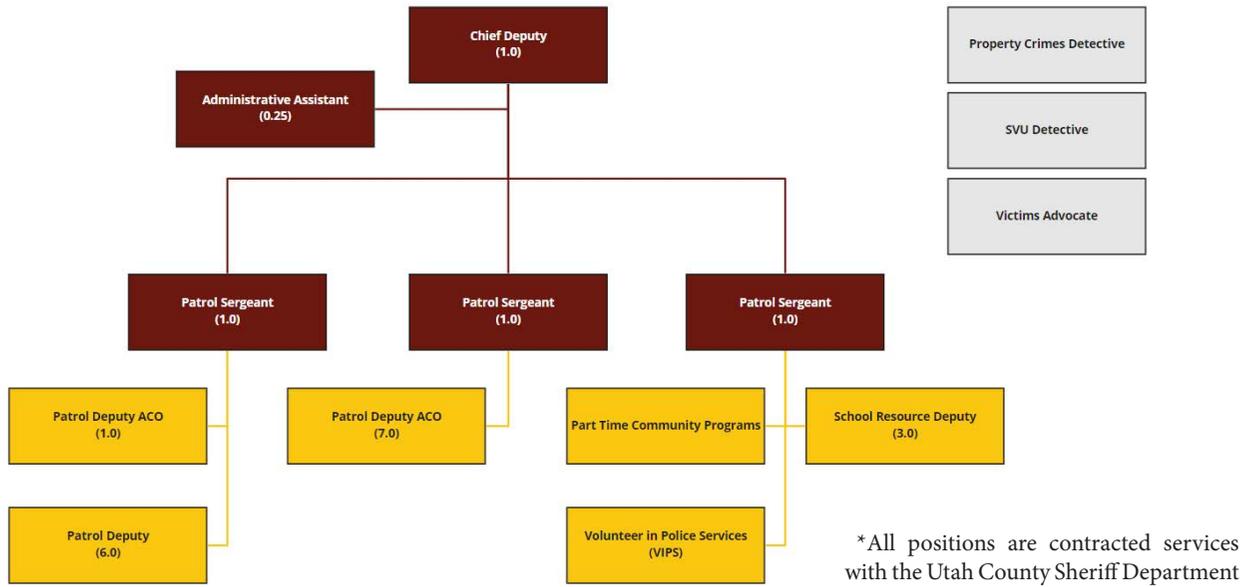
The City contracts with the Utah County Sheriff's Office to provide police services to Eagle Mountain. The Sheriff's Office is dedicated to providing essential police services to the citizens, with the primary objective of protecting lives and property. The Office's primary duties include conducting 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.



**FY 2021 saw a decline in officer initiated calls due to required temporary modifications to service brought on by COVID-19.*



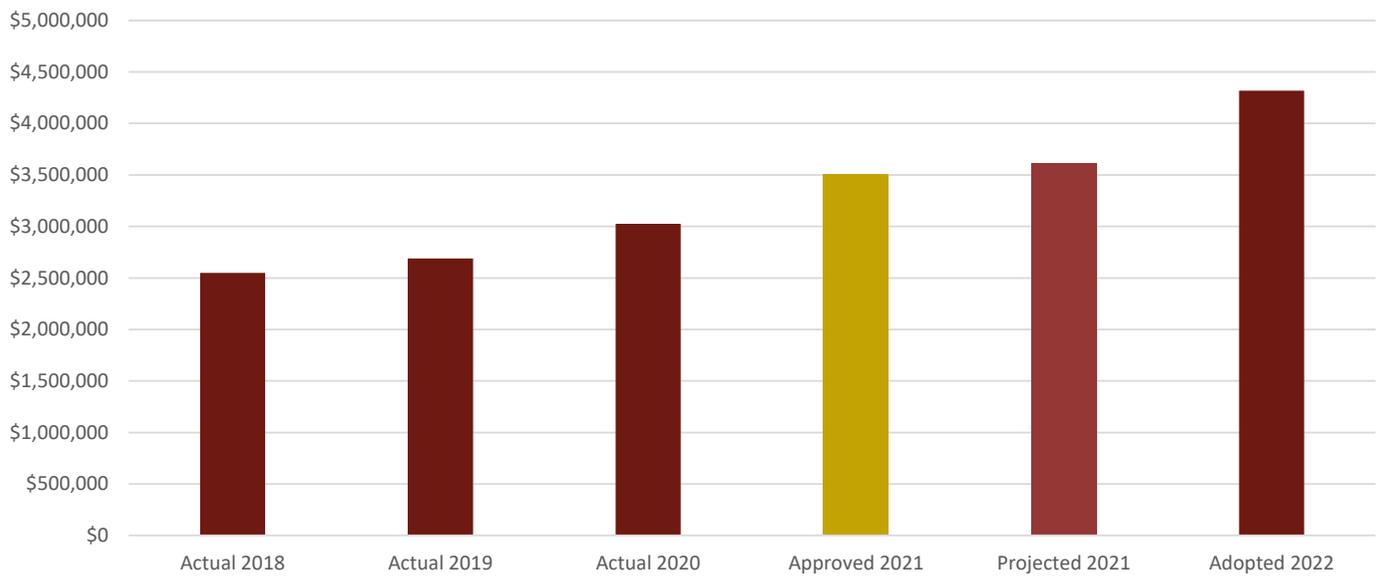
POLICE DEPARTMENT ORGANIZATION



POLICE DEPARTMENT PERSONNEL CHANGES

For FY 2022, the UCSO added 1 Sergeant and 2 Patrol Officers.

POLICE DEPARTMENT EXPENDITURE TRENDS



POLICE

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 19%.

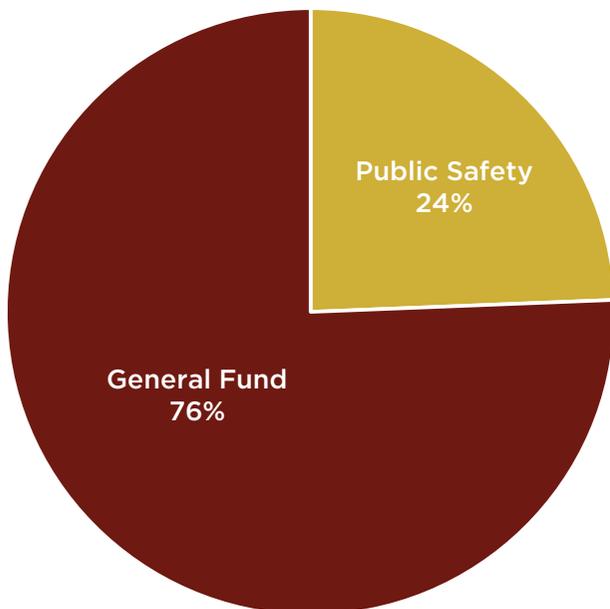
Personnel Services - Moderate increases to salaries and modifications to crime prevention program management. (\$45,548).

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

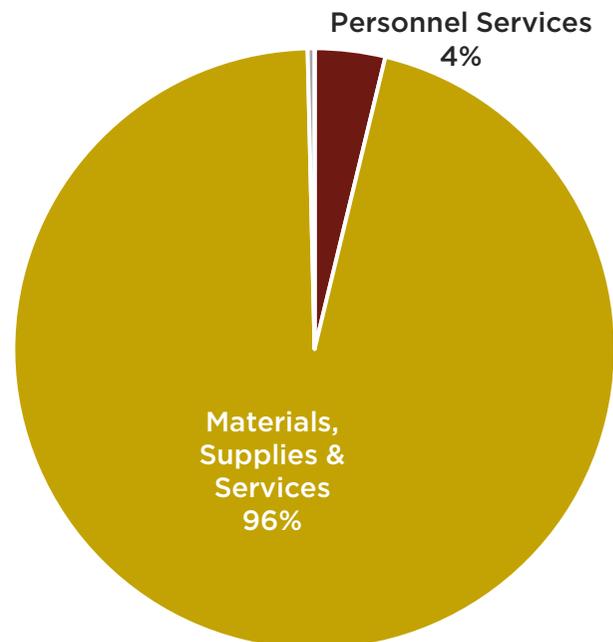
Materials, Supplies & Services - Due to increased costs for contract services, an additional day-time sergeant, two additional deputies, and safety programs, materials, supplies, and services expenditures have increased (\$754,286).

Capital Outlay - Increased somewhat due to improvements being made to the Emergency Operations Center (EOC) (\$10,000).

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



POLICE



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	93,817	121,219	105,671	117,700	143,426	163,248
Materials, Supplies & Services	2,456,714	2,560,797	2,912,352	3,385,000	3,465,840	4,139,286
Capital Outlay	-	5,998	6,792	6,000	6,000	16,000
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	2,550,530	2,688,014	3,024,814	3,508,700	3,615,266	4,318,534

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	2,550,530	2,688,014	3,024,814	3,508,700	3,615,266	4,318,534
Revenue Total:	2,550,530	2,688,014	3,024,814	3,508,700	3,615,266	4,318,534

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	7.03
FTE Total:	4.52	4.52	4.52	4.52	4.52	7.03

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1112 PT/Temp Seasonal Salaries	87,149	109,609	98,130	110,000	133,233	151,629
1211 Overtime						
1300 Employee Benefit						
1311 Bonus						
1511 FICA	5,403	10,020	6,112	6,200	8,260	9,413
1512 Medicare	1,264	1,590	1,429	1,500	1,932	2,206
1521 Retirement						
Total:	93,817	121,219	105,671	117,700	143,426	163,248

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2513 Equipment, Supplies, and Maintenance						
3111 Utilities				4,500	4,500	
3311 Telephone						
4410 Animal Control (NUVASSD Cost)	27,612	30,336	26,862	31,000	25,924	27,000
4520 Contract Services	2,267,576	2,386,697	2,735,712	3,205,000	3,240,000	4,074,786
4520 Contract Services (Citation Credit)				(50,000)		
4525 Utah Valley Dispatch	140,303	129,677	137,776	140,000		
4531 Professional & Technical Services			900		151,000	
5002 Misc. Services & Supplies	1,944	1,353	507	3,000	3,000	
5230 Emergency Management	2,269	1,019	1,523	5,000	5,000	5,000
5235 CERT Training		680		500	500	500
5797 Planning Grant Expenses		-				
5859 RadWomen	761	751	346	750	750	750
5860 RadKids-Women/Community Safety/VIPS	7,255	8,229	4,002	8,250	8,250	8,250
5861 Communities That Care Program	5,742	2,056		7,000	7,000	
5862 DUI Blitzes w/ Beer Tax Funds	3,252	-	4,724	30,000	19,916	23,000
Total:	2,456,714	2,560,797	2,912,352	3,385,000	3,465,840	4,139,286

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7000 Capital Outlay						
7410 Equipment						
7415 Emergency Management Equipment		5,998.00	6,792	6,000	6,000	16,000
Total:	-	5,998	6,792	6,000	6,000	16,000

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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.



Providing professional service and transparency to the City.

Accomplishments from FY 2021

- Developed virtual meeting process to continue City operations during COVID-19 pandemic.
- Facilitated donation and installation of veteran statue at Pony Express Memorial Cemetery.
- Surge in plats recorded (70), Agreements (93), Business Licenses (229), and much more.

FY 2022 STRATEGIC PLANNING

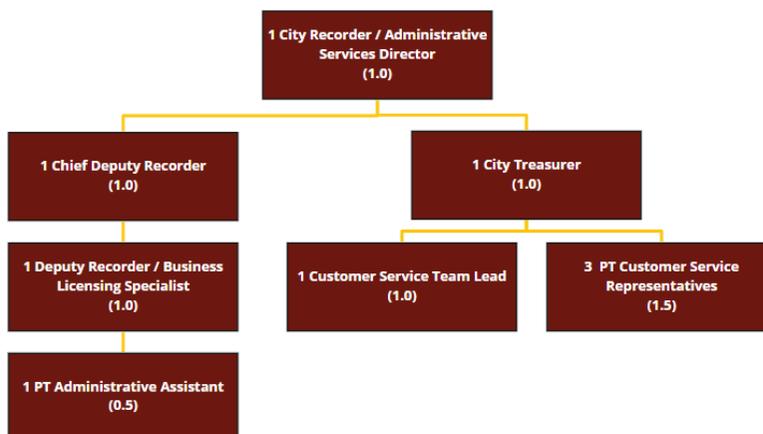
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Recorder				
G/O	Action	Timeframe	Deliverable	Metric
2.3c	Establish a centralized cashier office, separate from the Finance Department	1 Year	Office Established	10
3.1a	Provide consistent, timely, and accurate updates to residents	1 Year	Updates	
3.1b	Coordinate with Utah County to account for every ballot cast	1 Year	Election Report	14
3.5b	Separate treasury from auditing to increase internal controls	1 Year	Treasury Separated	19
5.2a	Install a digital notice board in City Hall	1 Year	Board Installed	27
5.2b	Procure and install improved lecturn	1 Year	Lecturn Installed	27

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



RECORDER'S OFFICE ORGANIZATION

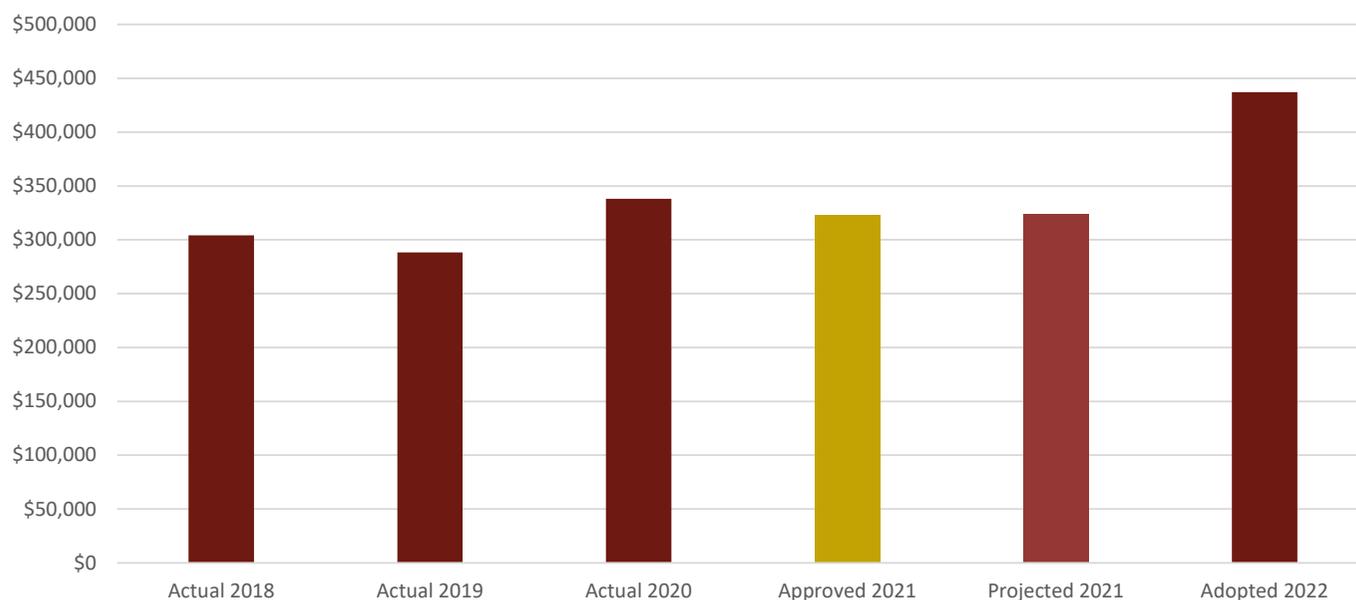


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

RECORDER'S OFFICE PERSONNEL CHANGES

FTEs for FY 2022 increased 3.5 (3.50 in FY 2021 to 7.0 in FY 2022).

RECORDER'S OFFICE EXPENDITURE TRENDS



RECORDER

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 26%.

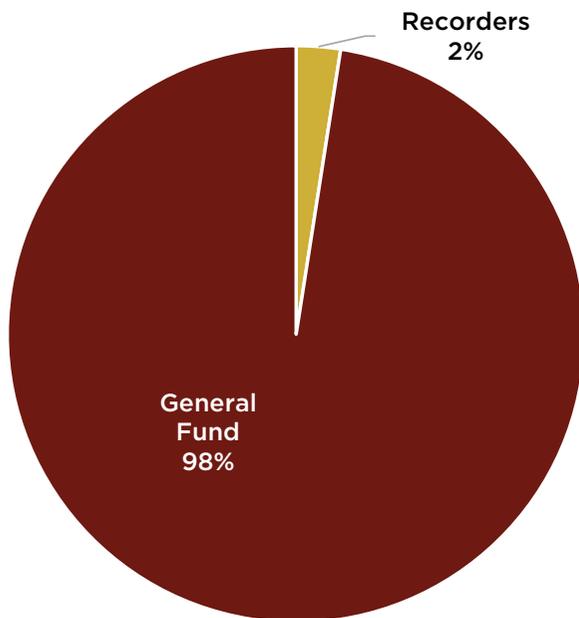
Personnel Services - Due to organizational modifications, the recorder's office saw increases in salaries (\$34,772).

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

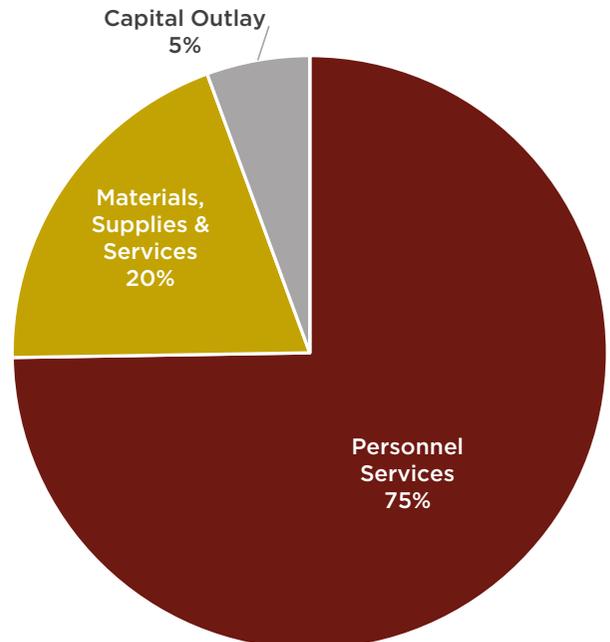
Materials, Supplies & Services - Costs related to elections caused an increase in materials costs (\$54,450).

Capital Outlay - New lectern and digital notice board increased capital outlays this year (\$24,500)

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	253,327	271,830	305,010	292,001	292,069	326,773
Materials, Supplies & Services	49,685	16,574	33,147	31,445	31,905	85,895
Capital Outlay	1,258	-	-	-	-	24,500
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	304,270	288,404	338,157	323,446	323,974	437,168

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	304,270	288,404	338,157	31,445	323,974	437,168
Revenue Total:	304,270	288,404	338,157	31,445	323,974	437,168

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 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
FTE Total:	3.00	3.00	3.50	3.50	3.50	3.50

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	169,473	181,813	201,248	-	177,869	203,423
1112 Part-Time Salaries		4,700	17,806	-	23,882	21,840
1211 Overtime	218	276	524			
1212 Wellness Benefit						1,000
1242 Car Allowance						12,614
1300 Employee Benefits	14,558	15,386	15,080	-	13,921	12,614
1311 Bonus						
1511 FICA		617	1,090	-	1,481	1,355
1512 Medicare	2,405	2,583	3,098	-	2,891	3,268
1521 Retirement	31,304	32,070	31,892	-	33,101	37,574
1531 State Insurance Fund						
1541 Health Insurance	30,449	29,897	29,863	-	33,285	40,649
1545 Dental Insurance	3,536	3,292	3,265	-	4,202	3,118
1548 Vision Insurance	573	515	562	-	760	753
1561 Long Term Disability	811	681	580	-	677	1,179
Total:	253,327	271,830	305,010	-	292,069	326,773

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, Subscriptions, Memberships	1,449	1,155	935	1,345	1,345	1,295
2211 Public Notices	4,080	2,270	1,807	5,000	5,000	5,000
2321 Travel & Training	2,671	2,518	1,744	5,700	5,700	5,700
2369 Meetings	127	112	476	300	300	300
2411 Office Expenses & Supplies			444			
2531 Mileage Reimbursement		300	66	500	500	3,600
4138 Property Taxes	(317)	339	7	2,000	2,000	2,000
4139 Recording Fees	2,746	2,875	6,828	7,000	7,000	9,000
4261 Computer Software & Maintenance	850					
4531 Professional/Technical Services	2,342	6,615	16,664	7,000	8,000	7,000
4532 Record Transcription Services	500		-	2,000	2,000	2,000
4950 Elections	35,238	390	4,176	600	60	50,000
5002 Misc. Services & Supplies						
Total:	49,685	16,574	33,147	31,445	31,905	85,895

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7410 Equipment						24,500
7412 Computer/Office Equipment						
7425 Codification of City Records						
7552 Furniture	1,258					
Total:	1,258	-	-	-	-	24,500

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

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



Accomplishments from FY 2021

- Successfully adapted the Junior Jass Basketball Program to COVID-19 restrictions.
- Assisted Alpine School District with adapting recreation facilities to meet COVID-19 pandemic health requirements.

FY 2022 STRATEGIC PLANNING

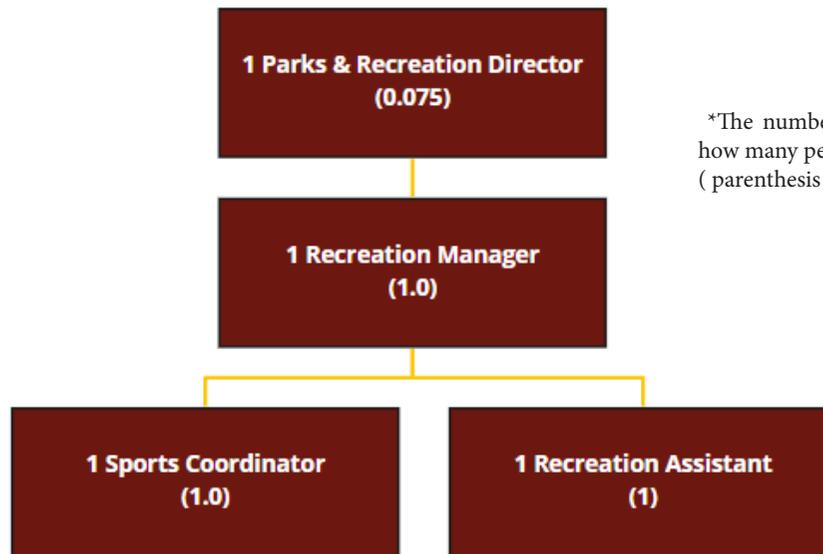
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Recreation				
G/O	Action	Timeframe	Deliverable	Metric
2.6a	Develop informational brochure for recreation/special events/library programs	1 Year	Brochure	13
2.6b	Evaluate alternative recreation opportunities to engage with new audiences	1 Year	Report on Evaluation	13

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



RECREATION DEPARTMENT ORGANIZATION

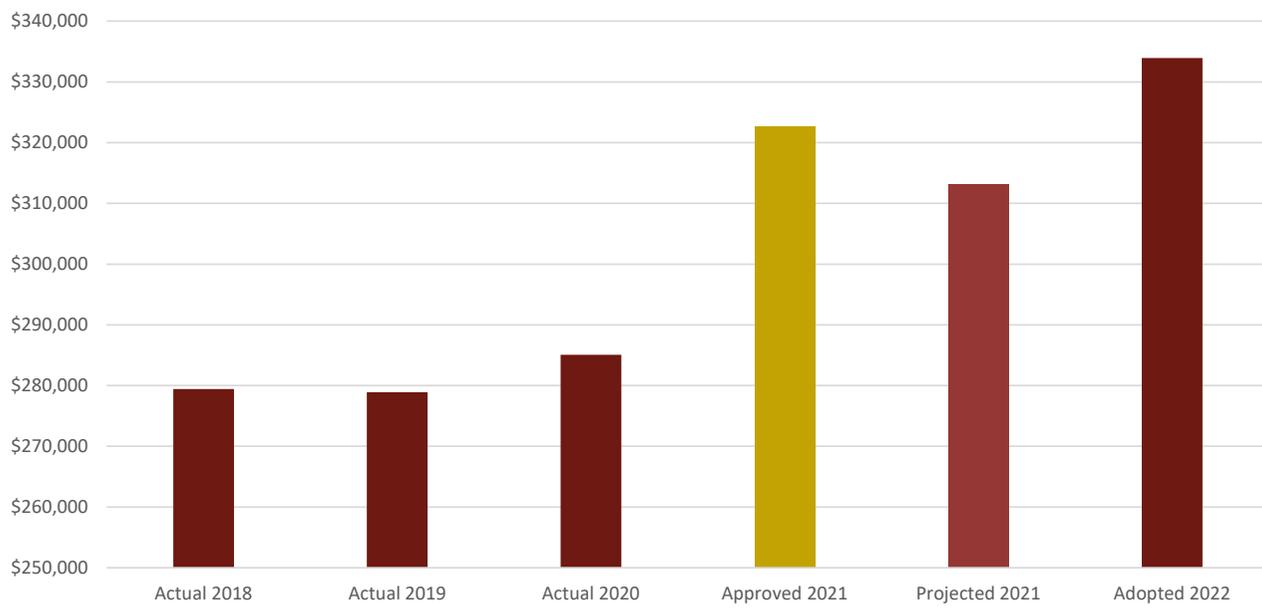


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

RECREATION DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 decreased 0.15 (3.73 in FY 2021 to 3.58 in FY 2022).

RECREATION DEPARTMENT EXPENDITURE TRENDS



RECREATION

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 3%.

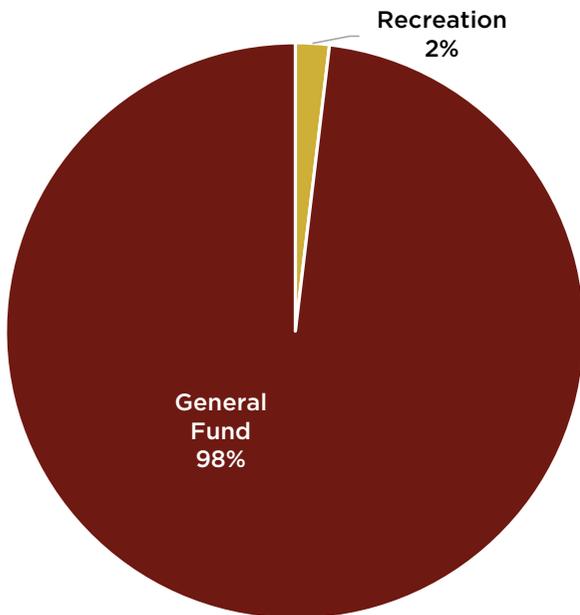
Personnel Services - Slight increase in salary and benefit costs accounts for an increase in personnel service expenditures (\$16,087).

Interfund Transactions - An increase in the fleet fund led to decrease in interfund transactions (\$1,795).

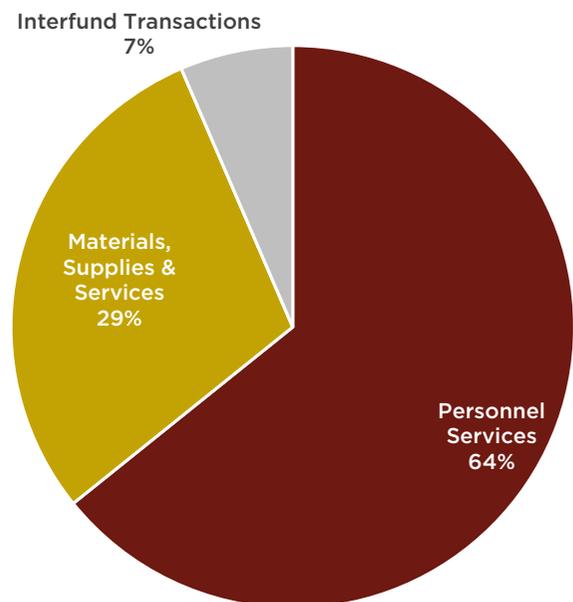
Materials, Supplies & Services - CSSA Softball programs being moved to Spanish Fork, and a reduction in professional & technical services costs resulted in a decrease (6,520).

Capital Outlay - There are no changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



RECREATION



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	192,825	180,652	184,056	198,358	205,936	214,445
Materials, Supplies & Services	63,575	77,182	81,005	104,400	87,400	97,880
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	23,015	21,062	19,987	19,824	19,824	21,619
Expenditure Total:	279,416	278,896	285,048	322,581	313,160	333,944

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	279,416	278,896	285,048	322,581	313,160	333,944
Revenue Total:	279,416	278,896	285,048	322,581	313,160	333,944

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	2.08	2.33	2.53	2.33	2.33	2.23
Part-time/Seasonal	1.20	1.20	1.40	1.40	1.40	1.90
FTE Total:	3.28	3.53	3.93	3.73	3.73	4.14

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries FT	92,696	100,167	99,367	99,948	101,539	94,544
1112 Salaries PT	29,953	10,567	10,075	29,120	29,120	44,674
1211 Overtime	3,308	3,407	5,948	1,000	4,820	5,000
1300 Employee Benefits	6,602	6,248	6,665	6,197	6,427	5,864
1311 Bonus						
1321 Clothing Allowance	400		400	800	800	800
1511 FICA	1,686	615	529	1,805	1,805	2,781
1512 Medicare	1,758	1,601	1,625	1,871	1,611	2,030
1521 Retirement	17,091	17,769	18,721	18,460	18,903	16,854
1531 State Insurance Fund						
1541 Medical Insurance	35,545	36,807	37,014	34,765	36,899	37,568
1545 Dental	2,879	2,691	2,920	3,205	3,099	2,919
1548 Vision	460	421	442	582	536	533
1561 Long Term Disability	448	361	352	603	378	878
Total:	192,825	180,652	184,056	198,358	205,936	214,445

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues, subscriptions, and memberships	145	300	200	200	200	580
2321 Travel/Training	903	712	1,261	2,000	2,000	1,500
2513 Equipment Supplies & Maintenance	2,850	1,176	3,025	5,000	5,000	5,000
4531 Professional & Technical Services	2,077	2,680	10,213	4,000	4,000	3,500
5753 Youth Basketball	41,330	52,735	56,106	54,500	54,500	60,000
5754 Adult Softball	4,780	8,962	4,047	9,000	9,000	9,000
5755 Adult Volleyball	1,155	423		1,200	1,200	1,500
5756 Adult Basketball				2,800	2,800	2,800
5758 Adult Volleyball	408	468		1,200	1,200	1,500
5759 Adult 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)	5,113	5,363	330	6,000		
5761 CSSA Softball (Fall)	4,821	4,364	5,822	6,000		
5747 New Program Development				5,000		5,000
Total:	63,575	77,182	81,005	104,400	87,400	97,880

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7000 Capital Outlay						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund	23,015	21,062	19,987	19,824	19,824	21,619
Total:	23,015	21,062	19,987	19,824	19,824	21,619

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.



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

Accomplishments from FY 2021

- Received 2020 Outstanding Special Event for Silent Santa and 2020 Outstanding Department Awards from the Utah Parks & Recreation Association.
- Successfully adapted all events to COVID standards of the time, adapting and holding traditional events virtually while still connecting with the community and strengthening families with activities that brought everyone together.

FY 2022 STRATEGIC PLANNING

OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Special Events				
G/O	Action	Timeframe	Deliverable	Metric
2.6a	Develop informational brochure for recreation/special events/library programs	1 Year	Brochure	13
3.7a	Establish Special Events review and approval standards and processes	1 Year	Creation of Standards	21
3.7b	Implement purpose-driven planning into City special events	1 Year	Planning Change	21

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.

SPECIAL EVENTS



SPECIAL EVENTS DEPARTMENT ORGANIZATION

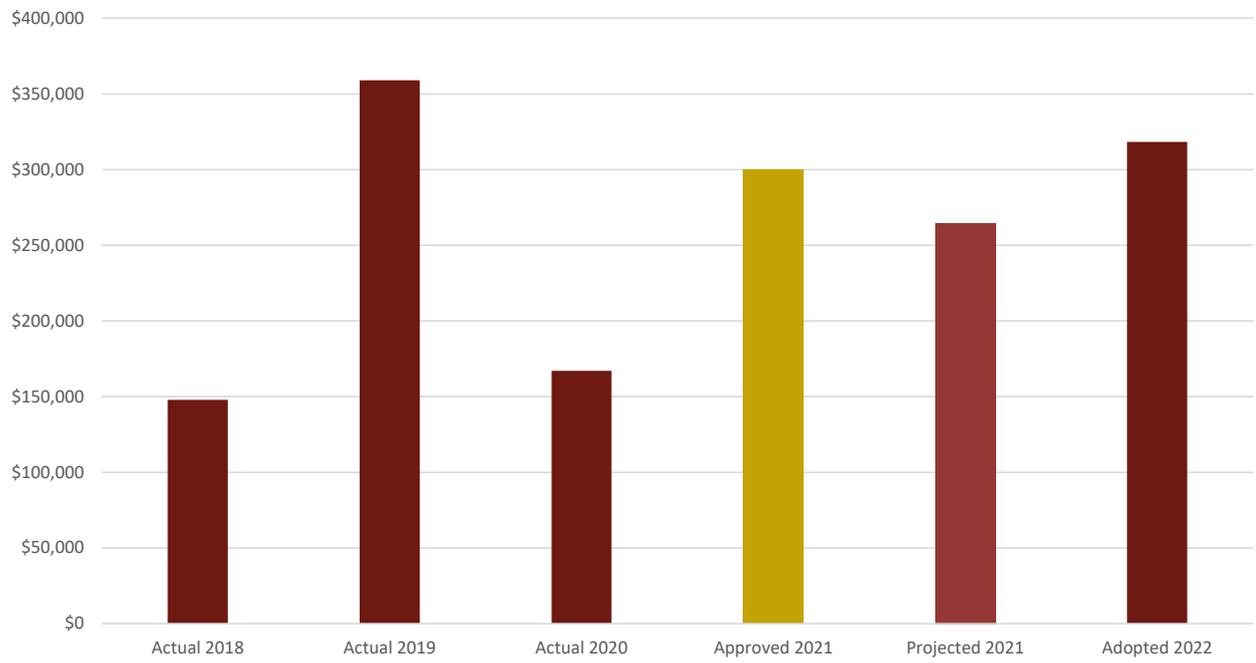


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

SPECIAL EVENTS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 0.33 (1.65 in FY 2021 to 1.98 in FY 2022).

SPECIAL EVENTS DEPARTMENT EXPENDITURE TRENDS



SPECIAL EVENTS

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 6%

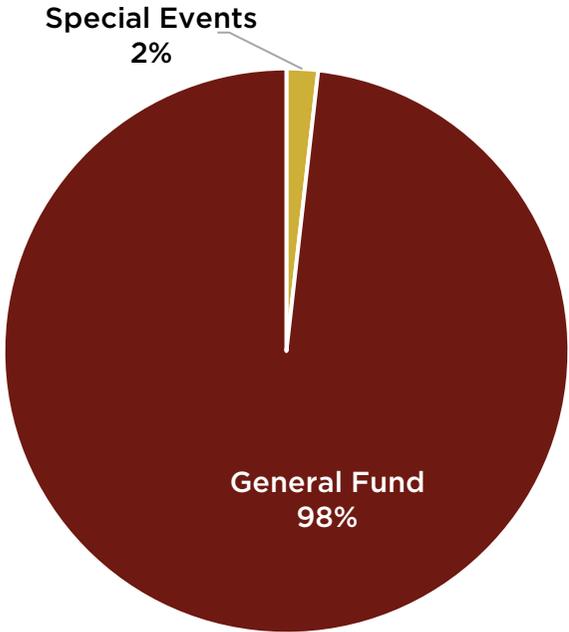
Personnel Services - Minor increases in salaries and benefits resulted in an increase (\$4,374).

Interfund Transactions - Interfund transactions decreased due to reduced transfers to the Fleet fund (\$438).

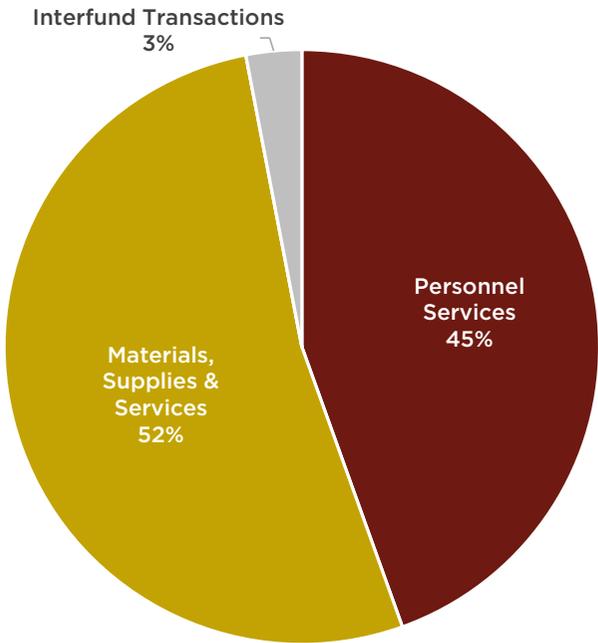
Materials, Supplies & Services - Modifications to events have continued as a result of COVID-19. Additionally, Youth Council and Senior Council no longer have dedicated funds and instead are budgeted under Special Events as 5852 and 5851 respectively (\$14,225)

Capital Outlay - There were no capital outlays for this fund.

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



SPECIAL EVENTS



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	86,679	93,304	99,551	137,357	104,828	141,731
Materials, Supplies & Services	61,133	86,049	56,925	152,800	149,800	167,025
Capital Outlay	-	166,383	-	-	-	-
Interfund Transactions	-	13,227	10,607	10,047	10,047	9,609
Expenditure Total:	147,811	358,963	167,084	300,204	264,675	318,365

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes & Revenues	147,811	358,963	167,084	300,204	264,675	318,365
Revenue Total:	147,811	358,963	167,084	300,204	264,675	318,365

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	0.98	0.98	0.98	0.98	0.98	1.45
Part-time/Seasonal	0.50	0.68	0.68	0.68	0.68	0.63
FTE Total:	1.48	1.65	1.65	1.65	1.65	2.07

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries FT	40,748	45,939.36	49,567	71,377	51,013	71,847
1112 Salaries PT	15,480	16,538.62	20,540	33,868	23,157	22,100
1211 Overtime	2,435	2,575.20	29		244	
1300 Employee Benefits	779	490.23	831	3,185	679	4,456
1311 Bonus						
1511 FICA	1,021	1,083.99	1,273	1,480	1,499	1,371
1512 Medicare	839	939.42	1,013	1,480	1,080	1,364
1521 Retirement	6,440	7,505.36	7,942	9,489	8,882	12,112
1541 Health Insurance	17,232	16,651.68	16,674	14,579	16,586	25,547
1545 Dental Insurance	1,304	1,224.33	1,322	1,344	1,403	1,999
1548 Vision Insurance	212	191.09	200	244	93	364
1561 Long Term Disability	188	164.90	161	310	192	571
Total:	86,679	93,304	99,551	137,357	104,828	141,731

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2121 Dues and Subscriptions		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	37,760	42,154	34,720	57,500	57,500	65,000
5858 Pony Express Days	16,798	31,839	11,315	73,500	73,500	58,500
5859 Miss Eagle Mountain	5,098	7,056	5,947	8,000	-	16,000
5860 PE Days Rodeo	(270)					
5850 Veterans Board	1,724	169	342	2,100	2,100	2,100
5861 Cultural Festivals			4,601	5,000	5,000	5,000
5851 Youth Council						3,725
5852 Senior Council						5,000
Total:	61,133	86,049	56,925	152,800	149,800	167,025

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7000 Capital Outlay		166,383	-	-	-	-
Total:	-	166,383	-	-	-	-

<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund		13,227	10,607	10,047	10,047	9,609
Total:	-	13,227	10,607	10,047	10,047	9,609

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 from FY 2021

- Implemented seal coat fee to developers to provide a surface treatment to new roads after development is completed.
- Maintained high standard of road maintenance despite significant addition of new roads.

FY 2022 STRATEGIC PLANNING

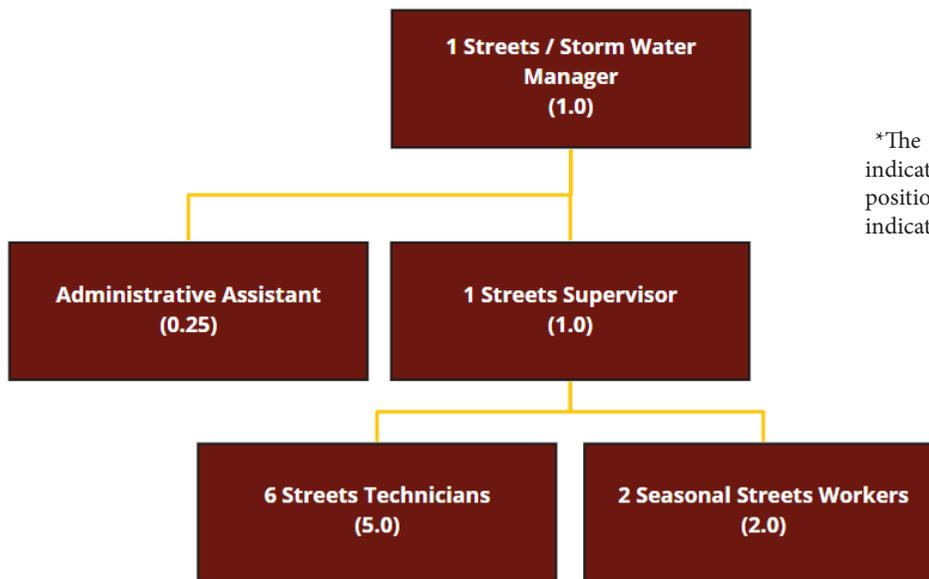
OBJECTIVES & ACTIONS FOR FY 2022 SUPPORTING CITY STRATEGIC GOALS

Streets				
G/O	Action	Timeframe	Deliverable	Metric
2.5a	Develop interactive platform to improve awareness of road projects	1 Year	Platform Launch	12
2.5b	Train on Emergency Operations Communications	1 Year	Training	12
2.5c	Master plan road maintenance and capital projects with communications schedule	1 Year	Master Plan	12

For a full list of strategic goals and the objectives and actions supporting those goals, please see pages 30-31. Departments do not necessarily have objectives or actions supporting all strategic goals. Objectives are expected to be completed within 1-3 years, and actions are expected to be completed within the fiscal year. Where appropriate, performance metrics accompany actions.



STREETS DEPARTMENT ORGANIZATION

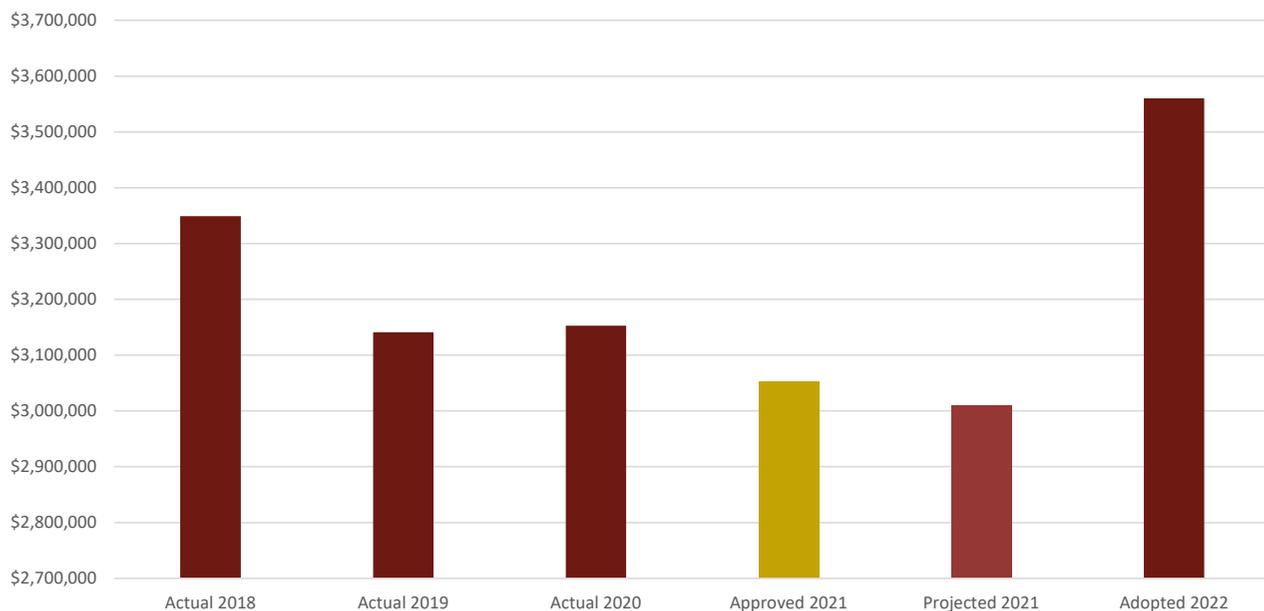


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

STREETS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 0.5 (8.41 in FY 2021 to 8.91 in FY 2022).

STREETS DEPARTMENT EXPENDITURE TRENDS



STREETS

SUMMARY OF BUDGET CHANGES FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 14%.

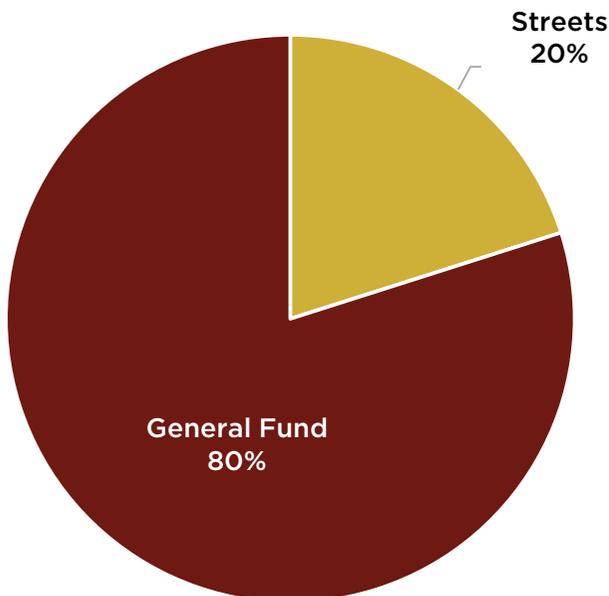
Personnel Services - Small increase to FTEs and insurance costs in addition to moderate wage increases caused an increase (\$34,763).

Interfund Transactions - Due to increased transfers to the Fleet Fund, interfund transactions increased (\$3,547).

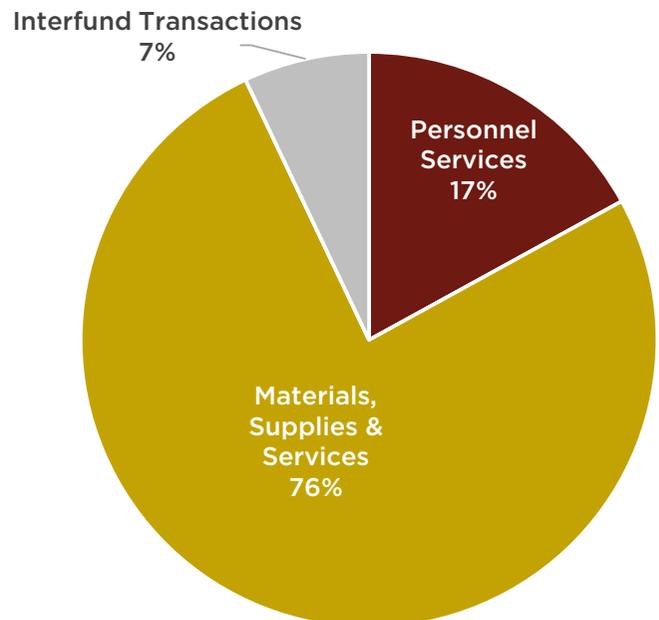
Materials, Supplies & Services - Costs of continuing with the road maintenance plan and joint road maintenance project with neighboring Saratoga Springs increased costs substantially (\$510,300).

Capital Outlay - No equipment is planned to be purchased this year, resulting in a reduction of capital outlay expenditures down to nothing (42,000)

DEPARTMENT EXPENDITURES COMPARED TO GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



STREETS



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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Personnel Services	454,222	592,051	489,543	570,470	546,592	605,233
Materials, Supplies & Services	2,462,746	1,977,048	2,380,029	2,193,625	2,173,343	2,703,925
Capital Outlay	312,974	157,201	57,514	42,000	42,000	-
Interfund Transactions	119,141	414,598	225,692	247,345	247,345	250,892
Expenditure Total:	3,349,084	3,140,897	3,152,777	3,053,440	3,009,280	3,560,050

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
General Taxes and Revenues	3,349,084	3,140,897	3,152,777	3,053,440	3,009,280	3,560,050
Revenue Total:	3,349,084	3,140,897	3,152,777	3,053,440	3,009,280	3,560,050

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Elected						
Appointed						
Full-time	5.41	6.91	6.91	7.41	7.41	7.92
Part-time/Seasonal	0.50	0.50	0.50	1.00	1.00	1.00
FTE Total:	5.91	7.41	7.41	8.41	8.41	8.92

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

<i>Personnel Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
1111 Salaries	264,905	347,528	286,447	310,385	314,914	351,146
1112 Salaries PT	1,890	960	8,381	24,960	24,960	24,960
1211 Overtime	8,156	12,548	14,504	25,000	25,000	25,000
1300 Employee Benefits	16,579	22,480	26,385	19,244	24,989	21,776
1321 Clothing Allowance	3,100	800	3,166	2,400	2,400	2,400
1511 FICA	117	7,364	192	1,548	1,548	1,548
1512 Medicare	3,892	5,160	4,470	4,863	4,863	5,459
1521 Retirement	45,552	59,980	51,903	57,328	57,328	60,731
1531 State Insurance Fund						
1541 Health Insurance	99,810	123,450	85,225	110,801	81,185	100,077
1545 Dental Insurance	7,716	9,135	6,824	10,214	6,970	7,610
1548 Vision Insurance	1,248	1,429	1,018	1,855	1,172	1,413
1561 Long Term Disability	1,256	1,216	1,028	1,873	1,263	3,113
Total:	454,222	592,051	489,543	570,470	546,592	605,233

<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
2321 Travel & Training	1,927	2,912	2,505	4,700	4,700	4,700
2369 Meetings	87	275	216	350	350	350
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing		210				
2513 Equipment Supplies & Maintenance	38,026	33,503	31,651	50,000	50,000	55,000
4121 Attorney Fees	3,402	2,375	2,250			
4394 Collar Maintenance		10,000	10,000	10,000	10,000	10,000
4531 Professional/Technical Services	6,726	1,164	4,793	29,000	29,000	\$5,000
4811 Equipment Rental/Lease	26,481	29,413	28,875	38,000	38,000	38,000
5121 Unimproved Road Maintenance	22,849		3,727	4,575	4,575	4,575
5122 Paved Road Maintenance	1,521,278	1,075,911	1,283,018	1,199,000	1,199,000	1,508,300
5124 Sidewalk Maintenance	17,633	21,950	37,379	70,000	70,000	80,000
5140 Street Light New Install	592,442	537,922	714,546	500,000	500,000	700,000
5141 Street Light Maintenance	135,006	172,298	115,821	150,000	150,000	150,000
5142 Traffic Signal Maintenance/Power	2,333	1,453	8,901	8,000	8,000	8,000
5721 Snow Removal	57,610	58,949	88,876	85,000	64,718	85,000
5730 Sign Maintenance	24,251	28,624	47,470	45,000	45,000	55,000
Total:	2,462,746	1,977,048	2,380,029	2,193,625	2,173,343	2,703,925

<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
7000 Capital Outlay	242,928					
7410 Equipment	70,047	157,201	57,514	42,000	42,000	
Total:	312,974	157,201	57,514	42,000	42,000	-

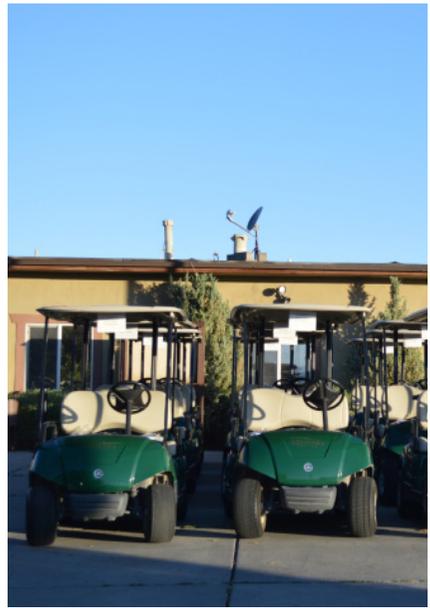
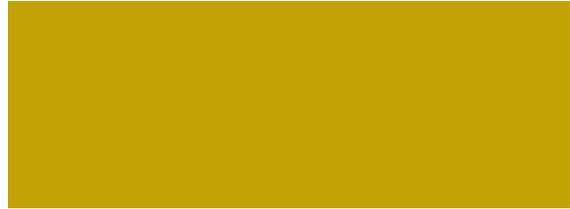
<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
9154 Due To Fleet Fund	119,141	414,598	225,692	247,345	247,345	250,892
9179 Due To Road Debt Fund						
Total:	119,141	414,598	225,692	247,345	247,345	250,892





VI. SPECIAL REVENUE FUNDS

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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS OVERVIEW

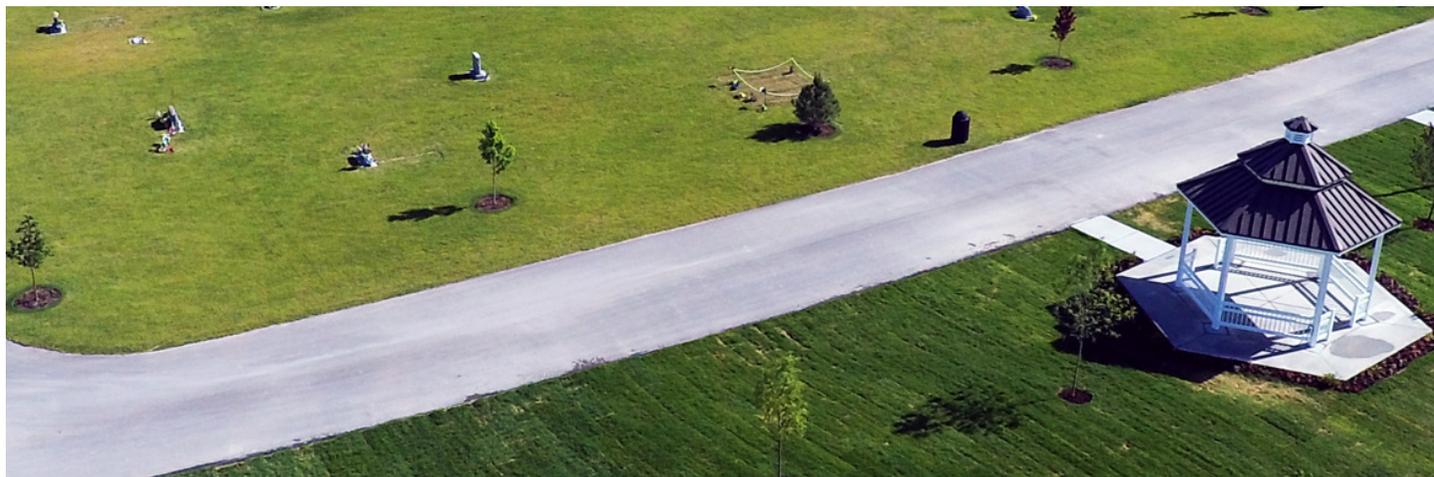
Definition of Special Revenue Funds

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.





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.

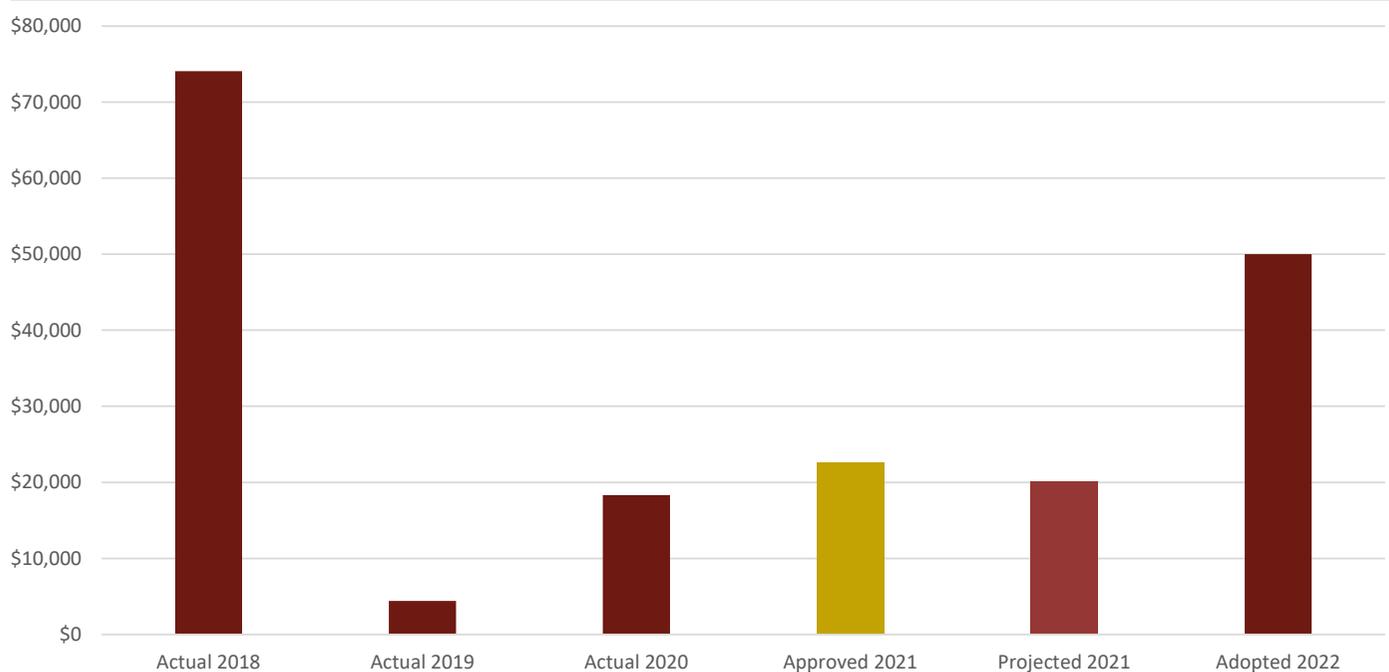
Department Description

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.

Accomplishments from FY 2021

- Donation and installation of veteran statue.
- National Children's Day, Veteran's Day, and Memorial Day celebrations held.
- 127 Cemetery spaces sold.
- 25 Cemetery burials coordinated.

CEMETERY FUND EXPENDITURE TRENDS



CEMETERY

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 148%.

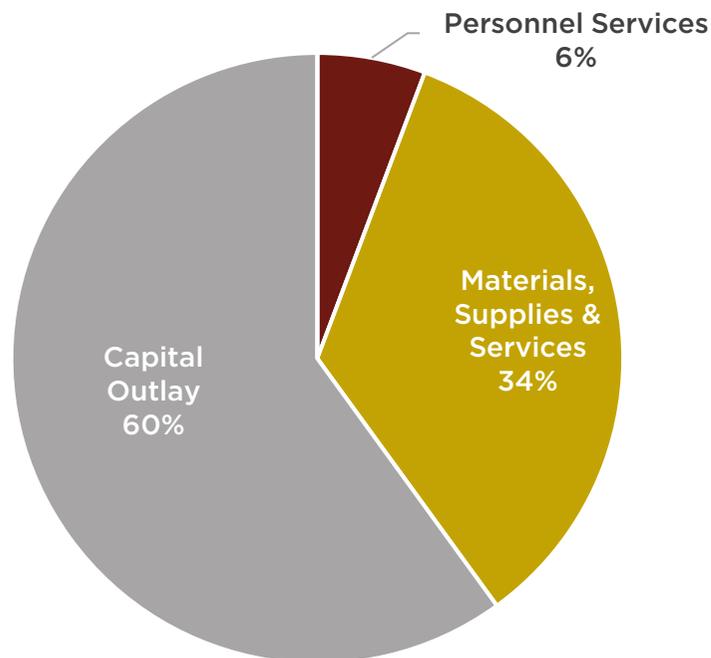
Personnel Services- Personnel services decreased (\$1,267).

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

Materials, Supplies & Services- The increase in materials, supplies & services is due to intended training in the previous fiscal year being pushed to this fiscal year (\$1,500)

Capital Outlay - Capital outlay costs increased sharply due to a planned cemetery master plan (\$30,000).

DEPARTMENT EXPENDITURES BY CATEGORY



CEMETERY



Fund 62- Cemetery Summary
Sub 49
Department - 62000

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	3,551	4,167	3,845	5,436	4,126	2,859
Materials, Supplies & Services	4,243	225	8,667	17,150	16,000	17,150
Capital Outlay	66,273	-	5,821	-	-	30,000
Interfund Transactions						
Expenditure Total:	74,066	4,392	18,333	22,586	20,126	50,009

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
62-00-33200-0000 Burial Plot Sales	23,585	19,600	37,625	30,000	38,000	40,000
62-00-33201-0000 Opening/Closing Fee	6,235	4,800	10,200	10,000	10,000	10,000
62-00-33202-0000 Headstone Inspections	1,410	140	525	500	500	500
62-00-33203-0000 Xfr of Ownership Fee-Cemetery			(100)			
62-00-33434-0000 Grant Revenue	14,430					
62-00-38110-0000 Due From General Fund	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						
Revenue Total:	107,314	24,540	48,250	40,500	48,500	50,500

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	33,248	20,148	29,917	17,914	28,374	491
Fund Balance (Deficit)- Beginning:	462	33,710	53,858	83,775	83,775	112,149
Use of Fund Balance Reserve:	-	-	-	-	-	-
Fund Balance (Deficit)- Ending:	33,710	53,858	83,775	101,689	112,149	112,640

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected						
Appointed						
Full-time	0.15	0.05	0.05	0.05	0.05	0.03
Part-time/Seasonal						
FTE Total:	0.15	0.05	0.050	0.050	0.050	0.030

Fund 62- Cemetery Detail
Sub 49
Department - 62000

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
1111 Salaries FT	2,357	2,526.96	2,598	3,635	2,821	1,901
1112 Salaries PT						
1211 Overtime						
1300 Employee Benefits	146	152.45	161	225	174	120
1511 FICA		432				
1512 Medicare	34	36	37	53	41	30
1521 Retirement	435	454	480	671	517	344
1541 Health Insurance	522	512.21	513	748	512	408
1545 Dental Insurance	39	37.07	40	69	44	36
1548 Vision Insurance	6	5.87	6	13	7	8
1561 Long Term Disability	11	9.66	9	22	11	12
Total:	3,551	4,167	3,845	5,436	4,126	2,859

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
2121 Dues and Subscriptions						
2321 Travel & Training				1,150		1,150
2513 Equipment Supplies & Maintenance	1,847		2,323	5,000	5,000	5,000
4121 Attorney Fees						
4531 Professional and Technical Services			5,462	7,000	7,000	7,000
5002 Misc. Services & Supplies	210	225	151	1,000	1,000	1,000
5410 Landscaping Maintenance	2,186		731	3,000	3,000	3,000
Total:	4,243	225	8,667	17,150	16,000	17,150

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
7000 Capital Outlay	66,084		5,821			30,000
7410 Equipment	189					
Total:	66,273	-	5,821	-	-	30,000

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.

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”). 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).

Note about FY 2022 Impact Fee Reporting

The adopted budget for fiscal year 2021-2022 includes a zero budget for Impact Fee Funds. Impact fees are used to cover eligible capital expenses based on actual costs incurred. Budgets for these Funds will be established in a future Budget Amendment once eligible capital costs have been identified for fiscal year 2021-2022. It is anticipated that a return to the historical budgeting format will take place with fiscal year 2022-2023.

CONSOLIDATED IMPACT FEE SCHEDULE

Consolidated Impact Fee Schedule						
	Service Area 1	Service Area 2	NSA*	SSA	WSA	Sage Park
Culinary Water	\$ 3,668.00	\$ 4,854.00				
Sewer			\$ 2,593.98	\$ 3,462.00	\$ 3,462.00	\$ 3,462.00
Transportation			\$ 1,268.00	\$ 1,516.00	\$ 1,268.00	\$ 1,516.00
Storm Drain			\$ 356.00	\$ 640.00	\$ 2,544.00	\$ 753.00
Parks & Trails			\$ 3,690.00	\$ 3,690.00	\$ 3,690.00	\$ 3,690.00
Public Safety**			\$ 42.00	\$ 42.00	\$ 42.00	\$ 42.00
Total Impact Fee			\$ 7,949.98	\$ 9,350.00	\$ 11,006.00	\$ 9,463.00

Updated 8/9/2021

*Note: NSA Sewer Impact Fees include \$1,785.55 TSSD Impact fee.

**Note: Commercial Impact Fee is calculated at \$145 per 1,000 square feet

IMPACT FEES



PARKS/TRAILS IMPACT FEE FUND

Fund 15 -Parks/Trails Impact Fee

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
15-51-51000-4531	Professional & Technical Services		9,709		
15-51-45100-6000	Bad Debt Expense	3,109			
15-51-51000-6302	SITLA Impact Fee Reimbursement	83,468	101,090	120,000	
15-61-48100-9146	Due To General Capital Proj Fund	640,000		520,000	1,250,000
Total Financing Uses:		726,577	110,799	640,000	1,250,000

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
15-00-34825-0000	Future Facilities SSA	230,437	354,015	260,000	250,000
15-00-34840-0000	SITLA Equity Buy-In NSA	77,990	63,140	50,000	50,000
15-00-34841-0000	SITLA Equity Buy-In SSA	23,100	34,100	25,000	20,000
15-00-34845-0000	Future Facilities NSA	731,041	589,886	540,000	250,000
15-00-37010-0000	Interest Earnings	6,213	17,111	12,000	5,000
15-00-38110-0000	Due From General Fund				
	Use of Fund Balance Reserve				
Total Financing Sources:		1,068,781	1,058,252	887,000	575,000

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing					
Sources over Financing Uses:					
	Fund Balance (Deficit)- Beginning:	222,947	565,151	1,512,605	1,759,605
	Use of Fund Balance Reserve:				-
Fund Balance (Deficit)- Ending:		565,151	1,512,605	1,759,605	1,084,605

STORM WATER IMPACT FEE FUND

Fund 17- Storm Water Impact Fee

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
17-51-59000-4531	IFFP Update	27,058	6,188		
17-51-59000-6000	Bad Debt Expense	280			
17-51-59000-6306	EM Property Reimbursement				
17-51-59000-6310	Developer Impact Fee Reimbursement		15,092	6,800	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	
Total Financing Uses:		27,338	6,188	206,800	5,000

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
17-00-34806-0000	N Revenue Bond Equity Buy-In				
17-00-34820-0000	EMP Property Buy-In	6,189	8,903	6,800	5,000
17-00-34825-0000	Future Facilities SSA	100,084	143,983	100,000	100,000
17-00-34833-0000	Tickville Wash/Basin Equity Buy-In	50,910	42,195	35,000	30,000
17-00-34845-0000	Future Facilities NSA	108,608	90,016	75,000	70,000
17-00-37010-0000	Interest Earnings	9,237	22,015	16,000	10,000
17-00-38110-0000	Due From General Fund Impact Fees				
Total Financing Sources:		275,028	307,112	232,800	215,000

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing					
Sources over Financing Uses:					
	Fund Balance (Deficit)- Beginning:	594,439	842,129	1,143,053	1,169,053
Fund Balance (Deficit)- Ending:		842,129	1,143,053	1,169,053	1,379,053

IMPACT FEES

PUBLIC SAFETY IMPACT FEE FUND

Fund 16- Public Safety Impact Fee

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
16-61-48100-9110 Due To General Fund (Reimbursement)				
Total Financing Uses:	-	-	-	-

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
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				
16-00-34845-0000 Future Facilities NSA				
16-00-37010-0000 Interest Earnings				
16-00-38110-0000 Due From General Fund Impact Fees		49		
Use of Fund Balance Reserve				
Total Financing Sources:	-	49	-	-

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	49	-	-
Fund Balance (Deficit)- Beginning:	-	-	49	49
Use of Fund Balance Reserve:			-	
Fund Balance (Deficit)- Ending:	-	49	49	49

TRANSPORTATION IMPACT FEE FUND

Fund 18- Transportation Impact Fee

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
18-51-44100-4531 Professional & Technical Services		40,891		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	175,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	115,276	84,430	95,000	75,000
18-51-44100-6306 EM Property Reimbursement		-		
18-51-44100-6310 Developer Impact Fee Reimbursement	29,805	658,125	300,000	250,000
18-51-44100-7000 Capital Outlay		-		
18-61-48100-9146 Due To Capital Projects Fund				3,750,000
18-61-48100-9179 Due To Debt Service Fund				
18-61-48200-9147 Reimburse Impact Fee Payments				
Total Financing Uses:	318,124	1,128,656	595,000	4,280,000

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
18-00-34820-0000 EMP Buy-In	334,854	323,271	260,000	250,000
18-00-34825-0000 Future Facilities SSA	222,121	375,635	280,000	200,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	248	-		
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	52,700	80,600	60,000	50,000
18-00-34844-0000 Pony Express Ext through Silver Lake	176,490	170,385	135,000	125,000
18-00-34845-0000 Future Facilities NSA	699,046	645,879	580,000	250,000
18-00-34847-0000 Airport Road ROW NSA	24,470	20,163	15,000	20,000
18-00-34848-0000 Airport Road ROW SSA	7,013	10,230	7,800	5,500
18-00-34849-0000 Airport Road ROW WSA				
18-00-34850-0000 Future Facilities Trans WSA		-		
18-00-37010-0000 Interest Earnings	7,575	20,844	15,000	5,000
18-00-38110-0000 Due From General Fund Impact Fees				
Use of Fund Balance Reserve				
Total Financing Sources:	1,524,515	1,647,007	1,352,800	905,500

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,206,388	518,351	757,800	(3,374,500)
Fund Balance (Deficit)- Beginning:	290,144	1,496,532	2,014,883	2,772,683
Use of Fund Balance Reserve:				
Fund Balance (Deficit)- Ending:	1,496,532	2,014,883	2,772,683	(601,817)

IMPACT FEES



WATER IMPACT FEE FUND

Fund 11- Water Impact Fee

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
11-51-51000-4531	IFFP Update				
11-51-51000-6000	Bad Debt Expense	6,590			
11-51-51000-6301	SL6 Pony Express Well Reimbursement				
11-51-51000-6302	SITLA Impact Fee Reimbursement	23,851	32,055	15,000	15,000
11-51-51000-6303	EM Links Reimbursement				
11-51-51000-6305	Meadow Ranch Holdings Reimbursement	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	10,778			
	Pole canyon Interconnect				1,500,000
	Building (1/2 Water 1/2 WW)				2,000,000
11-61-48100-9110	Due To General Fund	65,934			
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	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)				
Total Financing Uses:		1,263,076	1,838,658	836,700	9,165,000

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
11-00-34805-0000	Buy In Water SA 1	533,007	515,367.65	440,000	400,000
11-00-34806-0000	Buy In Water SA 2	281,792	341,362.00	250,000	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	2,679,361	2,529,735.50	2,200,000	2,000,000
11-00-34870-0000	Future Facilities Water SA 2	310,842	379,161.60	250,000	250,000
11-00-37010-0000	Interest Earnings	39,728	107,719.94	75,000	50,000
11-00-38151-0000	Due From Water Fund				
Total Financing Sources:		3,844,730	3,873,347	3,215,000	2,950,000

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing					
Sources over Financing Uses:					
Fund Balance (Deficit)- Beginning:		2,581,654	2,034,689	2,378,300	(6,215,000)
Fund Balance (Deficit)- Ending:		2,357,101	4,938,754	6,973,443	9,351,743
		4,938,754	6,973,443	9,351,743	3,136,743



WASTEWATER IMPACT FEE FUND

Fund 12- Wastewater Impact Fee

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
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				
12-51-52000-6309	Evan's Ranch Reimbursement				
12-51-52000-6310	Developer Impact Fee Reimbursement	37,763	61,218	35,000	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			
Total Financing Uses:		750,263	121,218	35,000	5,235,000

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
12-00-34805-0000	S Revenue Bond Equity Buy-In	447,932	616,402	450,000	350,000
12-00-34820-0000	EMP Property Buy-In	25,764	35,454	28,000	20,000
12-00-34825-0000	Future Facilities SSA	308,716	424,826	320,000	250,000
12-00-34835-0000	Collection Line				
12-00-34845-0000	Future Facilities WW NSA	274,794	224,295	205,000	150,000
12-00-34846-0000	Carlton Sewer Line EM Links				
12-00-34816-0000	Evans Ranch Trunk Line	206,211	168,316	150,000	100,000
12-00-34830-0000	Ranches Pkwy Ext.	821	670	625	500
12-00-34855-0000	Camp Williams Sewer Line	17,697	14,450	13,000	10,000
12-00-37010-0000	Interest Earnings	25,200	69,388	45,000	25,000
12-00-38152-0000	Due From Sewer Fund				
Total Financing Sources:		1,307,134	1,553,801	1,211,625	905,500

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Proposed
Excess (Deficiency) of Financing					
Sources over Financing Uses:		556,871	1,432,583	1,176,625	(4,329,500)
Fund Balance (Deficit)- Beginning:		1,775,055	2,331,926	3,764,509	4,941,134
Fund Balance (Deficit)- Ending:		2,331,926	3,764,509	4,941,134	611,634





VII. ENTERPRISE FUNDS

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ENTERPRISE FUNDS OVERVIEW

ENTERPRISE FUND OVERVIEW

Enterprise revenues make-up 32% 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

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

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. Other major economic development projects that have already begun or will begin soon will also contribute significantly to infrastructure investments.

ENTERPRISE FUNDS REVENUES

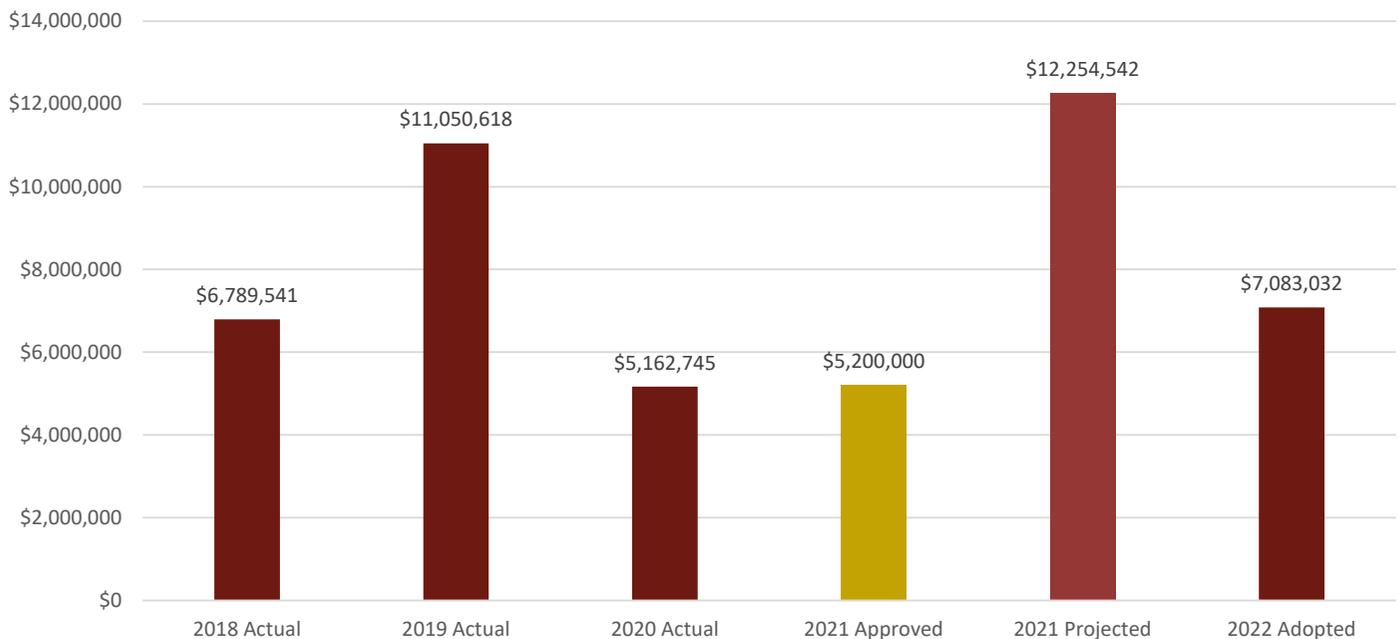
ENTERPRISE FUND REVENUE OVERVIEW

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.

Sewer Revenues

Total sewer revenues are approved at \$7.1 million for FY 2022, which is a 36.2% increase over the FY 2021 approved revenue of \$5.2 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



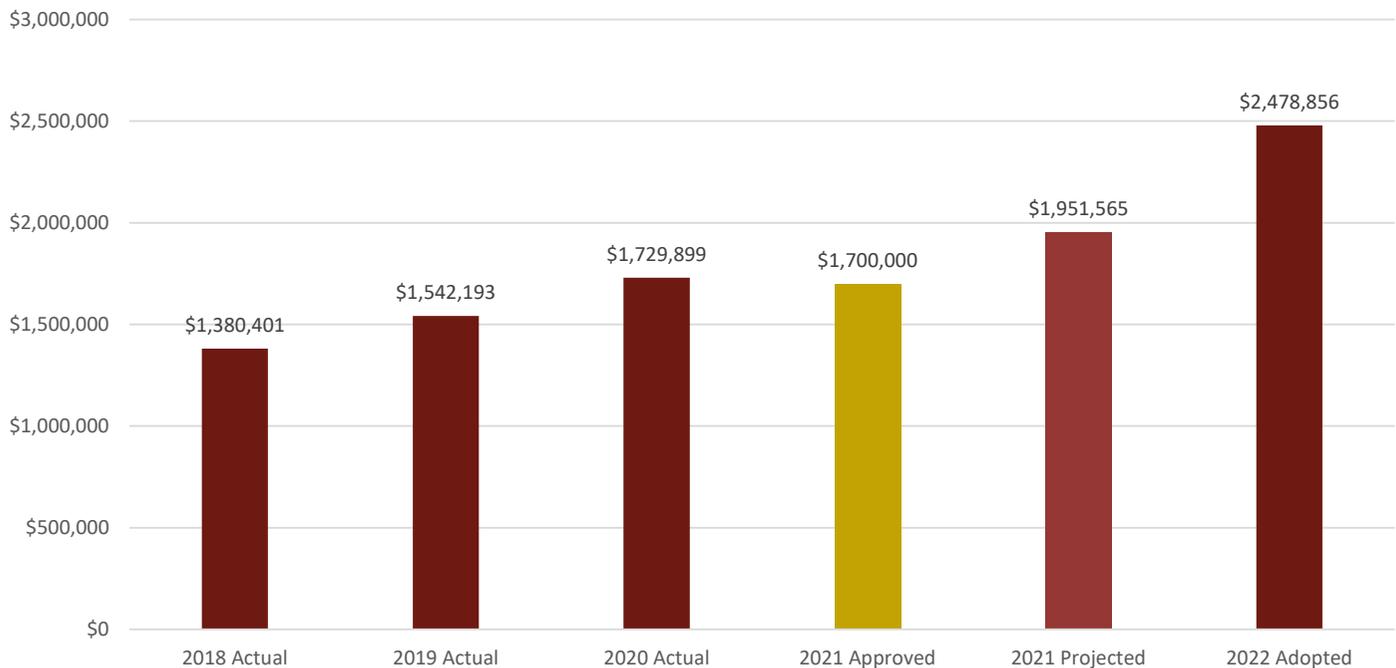
ENTERPRISE FUNDS REVENUES



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 \$2.5 million for FY 2021, an 6.5% increase over the FY 2020 approved revenue of \$2.3 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

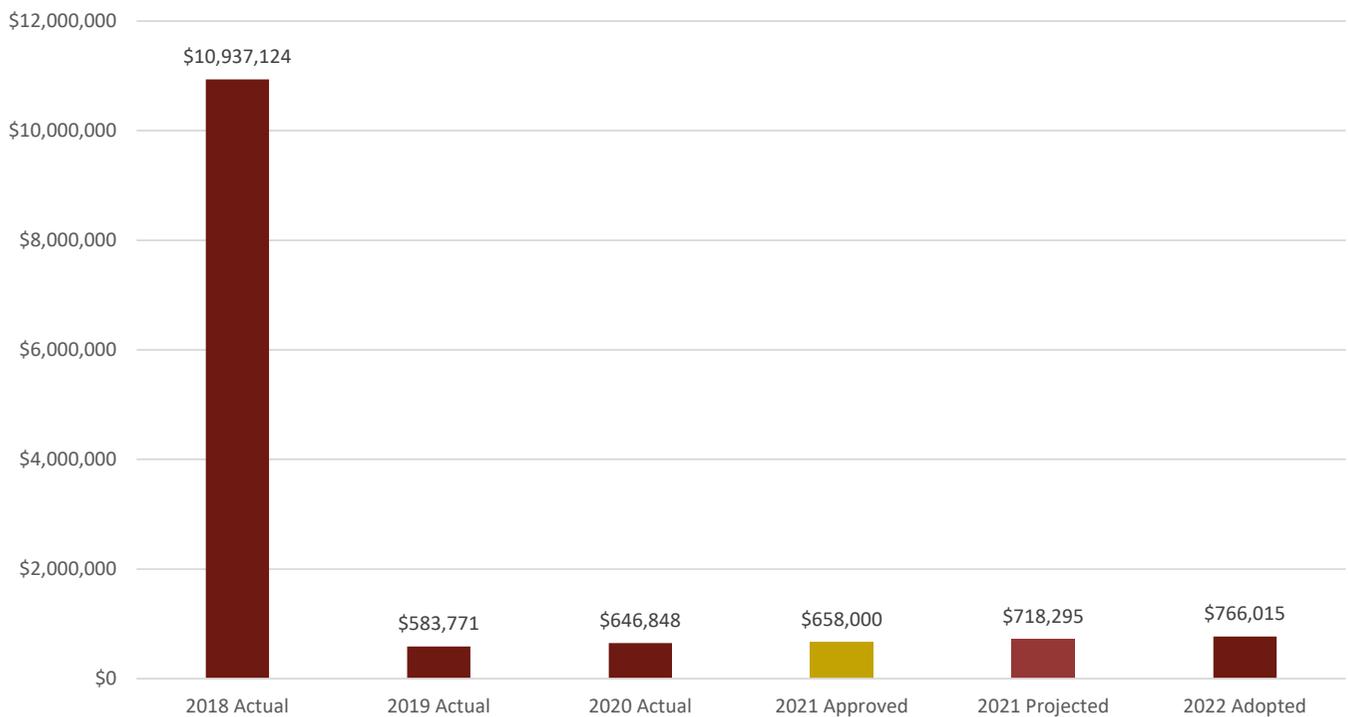


ENTERPRISE FUNDS REVENUES

Stormwater Revenues

Total stormwater revenues are approved at \$766 thousand for FY 2022, a 14.1% increase over the FY 2021 approved revenue of \$658 thousand. The change in anticipated revenues is associated with more transfers from Utility Billing.

YEAR-OVER-YEAR STORMWATER REVENUES



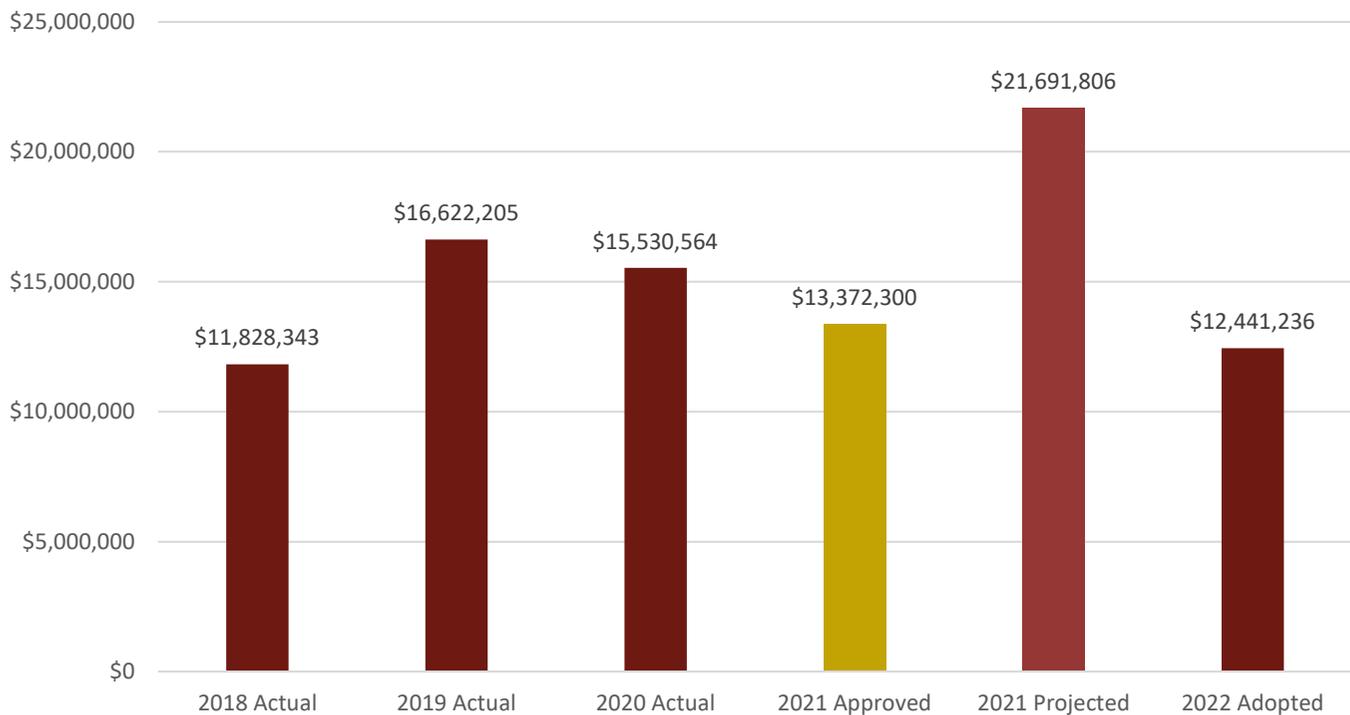


Water Revenues

The water utility is the City's largest utility. Total water revenues are approved at \$12.4 million for FY 2022, a 7% decrease over the FY 2021 approved revenue of \$13.4 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.

Although the city is in a period of high-growth, suggesting an expectation of growing revenues, two major changes in FY 2022 cause the adopted amount to decline. A change in budgeting reporting on highly variable revenue sources such as contributions from developers resulted in the omission of these revenues. These revenues will be reported in the next budget document as 2022 Projected. Eagle Mountain City is also actively reviewing its water utility rates and anticipates enacting a rate change in FY 2022.

YEAR-OVER-YEAR WATER REVENUES



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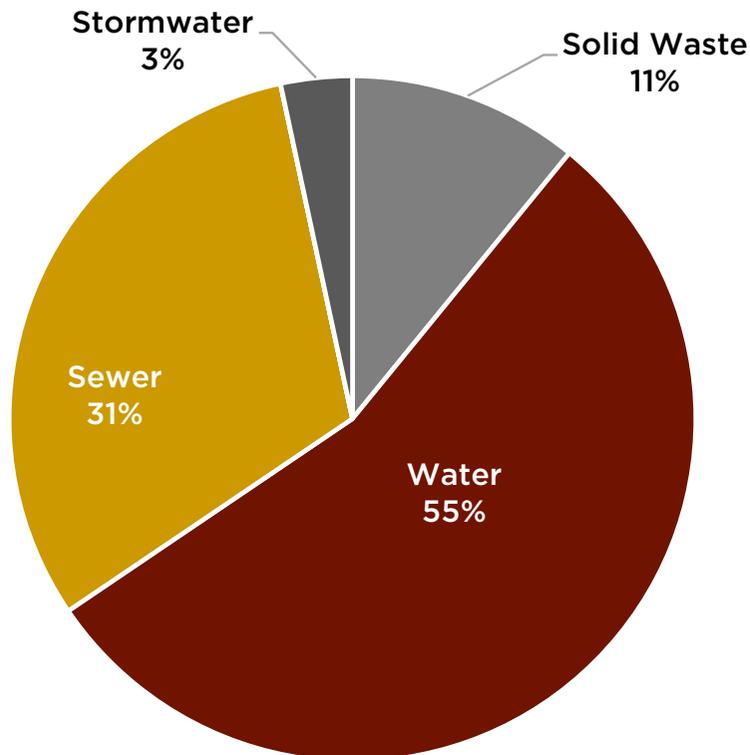
ENTERPRISE FUNDS SUMMARY

ENTERPRISE FUND REVENUES YEAR-OVER-YEAR

Revenues	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Sewer	\$ 6,789,541	\$ 11,050,618	\$ 4,579,000	\$ 5,113,880	\$ 5,200,000	\$ 7,083,032
Solid Waste	\$ 1,380,401	\$ 1,542,193	\$ 1,523,500	\$ 1,625,000	\$ 1,700,000	\$ 2,478,856
Stormwater	\$ 12,775,158	\$ 1,814,632	\$ 793,000	\$ 817,147	\$ 658,000	\$ 766,015
Water	\$ 11,828,343	\$ 16,622,205	\$ 6,178,300	\$ 17,632,166	\$ 16,372,300	\$ 12,441,236
Total:	\$ 32,773,443	\$ 31,029,648	\$ 13,073,800	\$ 25,188,193	\$ 23,930,300	\$ 22,769,139

*Fig-
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ENTERPRISE REVENUES BY FUND FY 2022

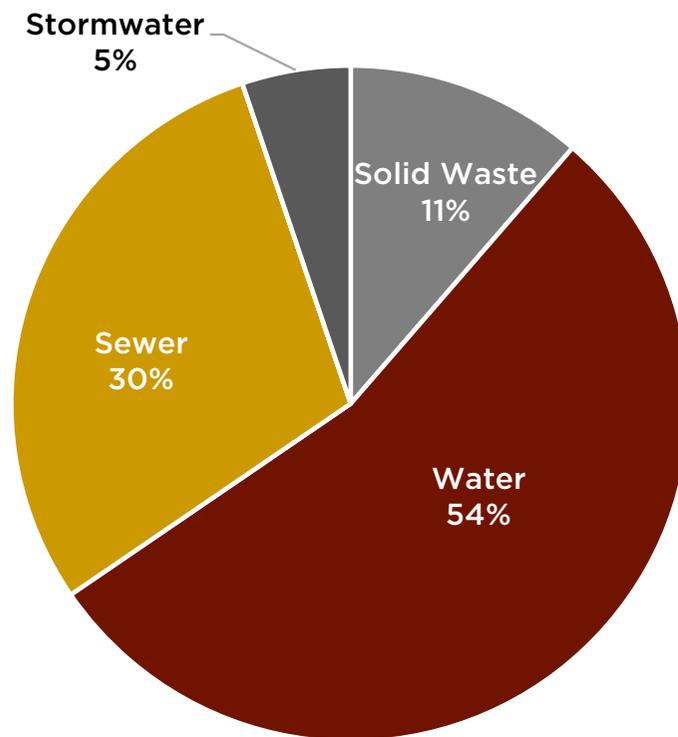


ENTERPRISE FUND EXPENDITURES YEAR-OVER-YEAR

Expenditures	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
Sewer	\$ 3,968,371	\$ 4,579,369	\$ 3,788,075	\$ 3,769,184	\$ 4,367,887	\$ 6,479,993
Solid Waste	\$ 1,475,862	\$ 1,430,154	\$ 1,451,057	\$ 1,434,557	\$ 2,349,052	\$ 2,500,798
Stormwater	\$ 902,454	\$ 1,019,938	\$ 778,416	\$ 838,924	\$ 585,792	\$ 1,140,727
Water	\$ 4,441,175	\$ 5,139,985	\$ 4,989,738	\$ 16,805,517	\$ 8,736,328	\$ 11,929,818
Total:	\$ 10,787,862	\$ 12,169,446	\$ 11,007,286	\$ 22,848,182	\$ 16,039,058	\$ 22,051,337

*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 2022





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

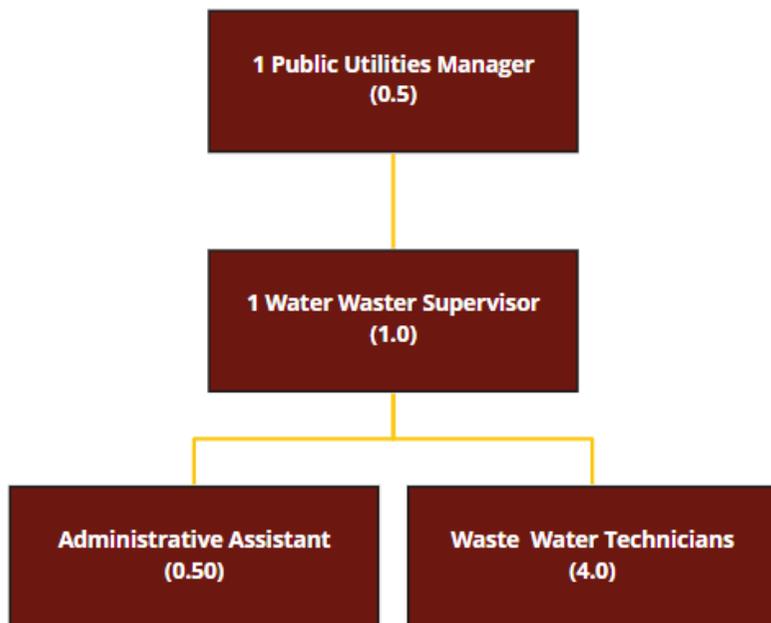
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer system. Personnel are in charge of repairing line breaks and fixing service problems. The treatment plant operates on a 24-hour, 7-days-per-week basis with operators on call after hours.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

SEWER DEPARTMENT ORGANIZATION

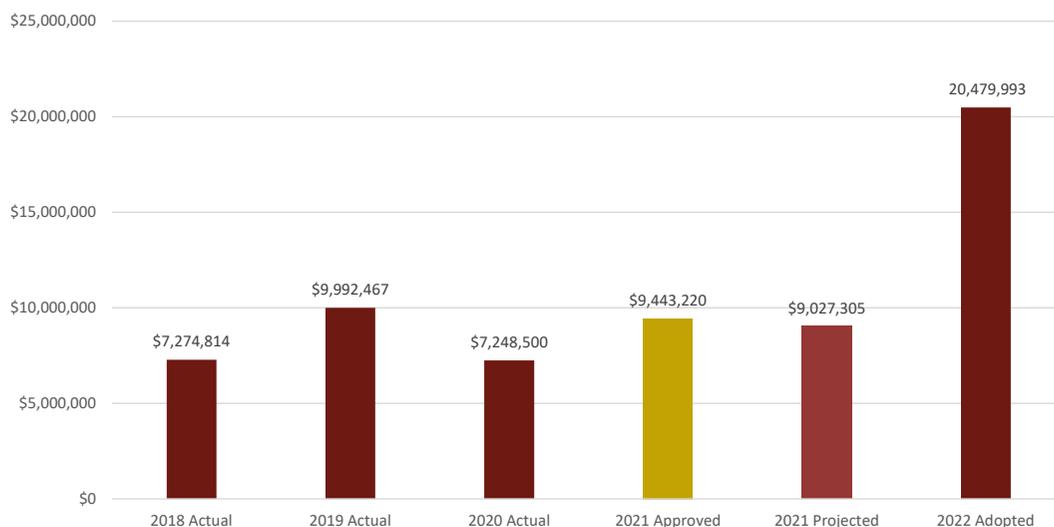


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

SEWER DEPARTMENT PERSONNEL CHANGES

There are no changes for this year. .

SEWER DEPARTMENT EXPENDITURE TRENDS



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



SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 46%.

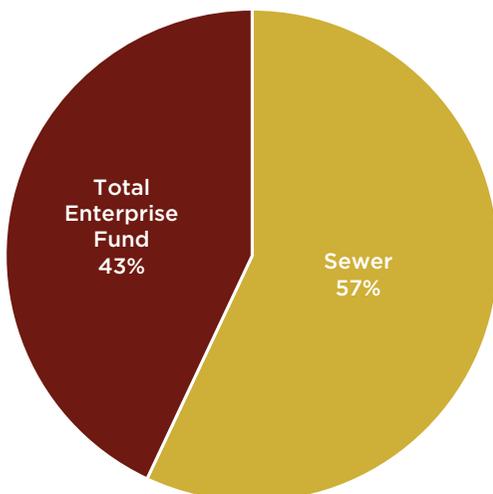
Personnel Services - Increased costs for full-time salaries and insurance resulted in increased personnel services expenditures (\$155,796).

Interfund Transactions - Increased General Fund, Fleet Fund, Utility Billing Fund, and Internal Service Fund transfers increased interfund transactions expenditures (\$200,716).

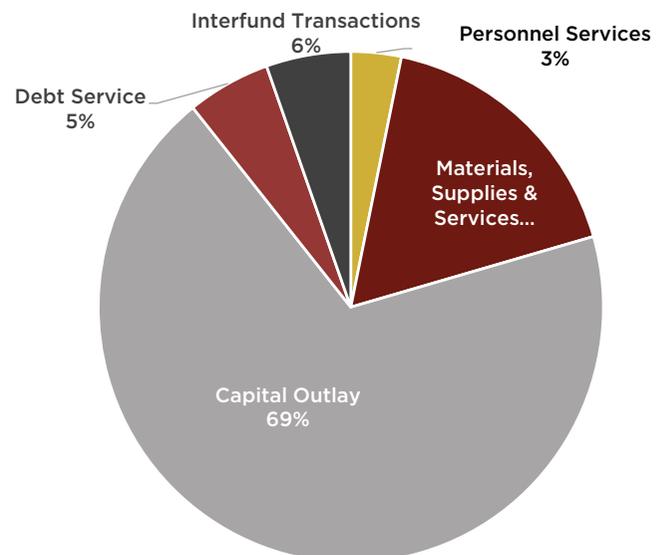
Materials, Supplies & Services - Increased costs for TSSD services, maintenance studies, and various city repairs resulted in increased materials, supplies, and services expenditures (\$248,450).

Capital Outlay - The increase in capital outlay expenditures can be attributed to the planned acquisition of land for a future sewer treatment plan expansion (\$8.6 million).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



SEWER

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	391,446	410,837	444,620	503,679	456,001	659,475
Materials, Supplies & Services	2,649,172	3,053,985	3,051,847	3,299,060	3,288,823	3,547,510
Capital Outlay	678,041	4,820,479	1,911,777	5,400,000	3,512,000	14,000,000
Debt Service	2,949,764	980,281	1,035,880	863,117	863,117	1,094,929
Interfund Transactions	606,391	726,885	804,375	907,364	907,364	1,108,079
Expenditure Total:	7,274,814	9,992,467	7,248,500	10,973,220	9,027,305	20,409,993

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-00-34890-0000 Reimbursement - Misc.		11,550				
52-00-35200-0000 Utility Billing- Sewer	3,842,554	4,293,764	4,808,453	5,000,000	5,439,233	5,819,979
52-00-35270-0000 Connection Fees	90,400	87,200	126,900	100,000	133,760	143,124
52-00-35999-0000 YEC Audit Adjustment & Accrual	32,966	63,577	27,870			
52-00-36020-0000 Late/Delinquent Fees Penalties & Charges	63,000	157,695	45,534	75,000	75,000	
52-00-37010-0000 Interest Earnings	1,895	30,757	143,108	25,000	25,000	25,000
52-00-37090-0000 Other Miscellaneous			10,880			
52-00-37020-0000 Gain on Sale of Vehicles		2,477				
52-00-38112-0000 Due From WW Impact Fee Fund	712,500				6,569,548	1,094,929
52-00-38151-0000 Due From Water Fund					12,000	
52-00-39710-0000 Contributions- From Developer	2,046,225	6,403,599				
52-00-39111-0000 Bond Proceeds						
Use of Sewer Fund Balance Reserve						
Revenue Total:	6,789,541	11,050,618	5,162,745	5,200,000	12,254,542	7,083,032

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	2,382,944	(330,040)	4,637,256	4,016,498	4,016,498	8,773,734
Use of Fund Balance Reserve:						-
Fund Balance (Deficit)- Ending:	(330,040)	(4,040,163)	4,016,498	(226,722)	8,773,734	10,976,773

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected						
Appointed						
Full-time	5.83	5.83	5.83	6.25	6.25	8.00
Part-time/Seasonal						-
FTE Total:	5.83	5.83	5.83	6.25	6.25	8.00

SEWER

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

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-45-52000-1111 Salaries - FT	243,789	241,470	252,711	302,962	263,932	395,768
52-45-52000-1112 Salaries - PT					5,105	-
52-45-52000-1211 Overtime	1,952	4,621	6,000	6,000	13,746	6,000
52-45-52000-1300 Employee Benefits	14,221	11,273	17,037	18,332	12,345	24,542
52-45-52000-1321 Clothing Allowance	1,600		2,650	2,650	2,650	3,050
52-45-52000-1511 FICA		2,501			641	
52-45-52000-1512 Medicare	3,316	3,363	3,984	4,393	4,067	5,742
52-45-52000-1521 Retirement	29,953	54,742	50,752	54,613	52,217	69,444
52-45-52000-1531 Worker's Compensation	2,034	2,091	3,000	3,000	3,000	3,000
52-45-52000-1541 Health Insurance	85,864	82,992	98,674	101,552	88,865	136,445
52-45-52000-1545 Dental Insurance	6,541	5,995	7,009	7,213	7,188	10,425
52-45-52000-1548 Vision Insurance	1,060	938	1,242	1,279	1,249	1,914
52-45-52000-1561 Long Term Disability	1,117	853	1,561	1,686	996	3,145
Total:	391,446	410,837	444,620	503,679	456,001	659,475

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-45-52000-2121 Dues, Subscriptions, Memberships (RWAU, WEAU)		170	1,500	10,760	4,183	1,260
52-45-52000-2321 Travel & Training	4,899	6,877	9,350	10,450	1,873	11,700
52-45-52000-2369 Meetings	39	5	300	300	300	300
52-45-52000-2513 Equipment Supplies & Maintenance	87,446	131,828	140,000	167,000	167,000	155,000
52-45-52000-2515 SCADA Maintenance	17,454	1,066	15,000	15,000	15,917	20,000
52-45-52000-2516 Pre-Treatment Program	1,270		10,000	10,000	10,000	10,000
52-45-52000-2517 Bio Solids Disposal			21,000	30,000	30,000	30,000
52-45-52000-2610 Buildings & Grounds Maintenance	1,214	1,268	7,000	14,000	14,000	5,000
52-45-52000-3111 Utilities	73,797	86,200	75,000	75,000	75,000	75,000
52-45-52000-4121 Attorney Fees	2,574	6,929	15,000	15,000	8,000	15,000
52-45-52000-4140 Banking Fees	30,047	33,462	34,000	34,000	12,000	34,000
52-45-52000-4211 Computer Network & Data Process						
52-45-52000-4320 Engineering Services		792	25,000	25,000	25,000	25,000
52-45-52000-4394 Collar Maintenance	2,745	10,000	10,000	20,000	20,000	20,000
52-45-52000-4391 Blue Staking	4,796	4,824	4,200	7,800	7,800	10,000
52-45-52000-4393 Lab Work	39,333	33,297	45,000	55,000	55,000	55,000
52-45-52000-4521 Collection Fees						
52-45-52000-4531 Professional/Technical Services	19,989	4,934	20,000	20,000	20,000	134,500
52-45-52000-4550 Capital Facility Impact Study and Economic Analysis						
52-45-52000-4581 TSSD Services	1,073,469	1,157,341	1,100,000	1,200,000	1,200,000	1,250,000
52-45-52000-4811 Equipment Rental	5,500	5,500	7,500	7,750	7,750	7,750
52-45-52000-5721 Chemicals/Fertilizer		4,867	22,000	27,000	27,000	30,000
52-45-52000-5999 Depreciation	1,227,842	1,392,587	1,464,997	1,530,000	1,530,000	1,600,000
52-45-52000-6211 Insurance & Surety Bonds	44,476	63,406	25,000	25,000	58,000	58,000
Total:	2,649,172	3,053,985	3,051,847	3,299,060	3,288,823	3,547,510

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

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-45-52000-7000 Capital Outlay				400,000	400,000	70,000
52-45-52000-7211 Building & Building Improvements	454,547	323,319	16,084			
52-45-52000-7319 Improvements Other Than Building						14,000,000
52-45-52000-7410 Equipment	36,563					
52-45-52000-7412 Computer Equipment						
52-81-52100-7301 Facebook Lift Station & Force Main		1,318,439	432,395			
52-81-52100-7302 Facebook Winter Storage Ponds		2,454,920	867,132		12,000	
52-81-52100-7303 Pole Canyon Extension		723,802	444,429			
52-81-52100-7306 Waste Water Treatment Facility			151,738	3,000,000	3,100,000	
52-81-52100-7330 Water/Sewer Building				2,000,000		
Total:	678,041	4,820,479	1,911,777	5,400,000	3,512,000	14,070,000

Debt Service	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-71-47100-8111 Principal S07 & S14 W&S	2,362,650	253,650	283,350	241,150	241,150	381,900
52-71-47100-8112 Principal DEQ	276,000	331,000	404,000	310,000	310,000	400,000
52-71-47100-8121 Interest S07 & S14 W&S	213,223	292,219	293,826	261,277	261,277	260,419
52-71-47100-8122 Interest DEQ	56,760	54,000	50,690	50,690	50,690	52,610
52-71-47100-8131 Bond Refunding Cost						
52-71-47100-8132 Bond Issuance Cost	36,537	47,133				
52-71-47100-8151 Paying Agent Fee	4,594	2,279	4,014			
Total:	2,949,764	980,281	1,035,880	863,117	863,117	1,094,929

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
52-61-48000-9110 Due To General Fund (Administration Charge)	406,392	438,403	491,361	521,366	521,366	567,172
52-61-48000-9154 Due To Fleet Fund	72,749	165,006	167,349	227,348	227,348	335,247
52-61-48000-9163 Due To Utility Billing Internal Service Fund	76,366	75,655	96,188	105,367	105,367	93,761
52-61-48000-9164 Due To GIS Internal Service Fund	50,884	47,821	49,478	53,283	53,283	111,899
52-61-52000-9151 Due To Water Fund						
Total:	606,391	726,885	804,375	907,364	907,364	1,108,079

SOLID WASTE

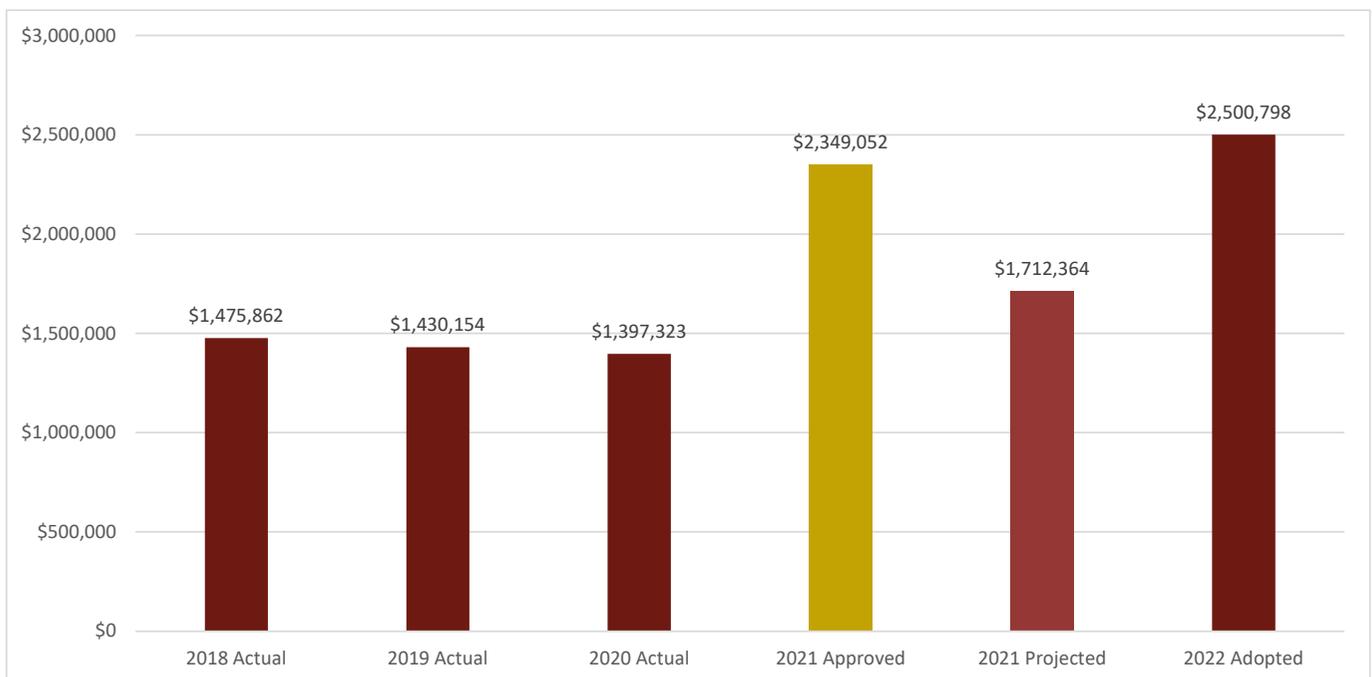
City Contract with Ace Disposal

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





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 6%.

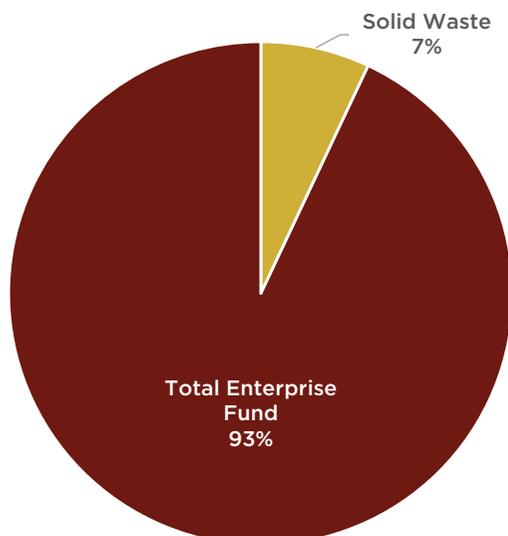
Personnel Services - No personnel services expenditure changes were approved for Solid Waste in FY 2022.

Interfund Transactions - The increase in interfund transactions expenditures can be attributed to increases in Administrative Charges and Utility Building Services (\$25,518).

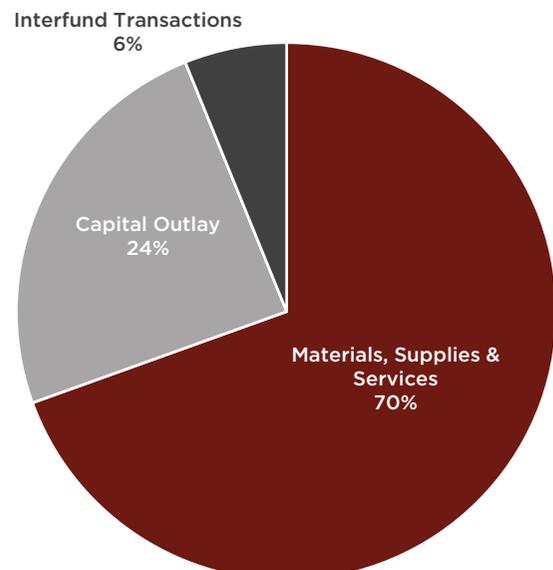
Materials, Supplies & Services - The increase in materials, supplies, and services expenditures can be primarily attributed to higher costs for the solid waste disposal contract (\$196,228).

Capital Outlay - The decrease in capital outlay expenditures associated with Solid Waste are related to City reduced costs in the green waste / composting yard after being pushed to FY 2022 (\$70,000).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



SOLID WASTE

Fund 57- Solid Waste Summary
Sub 45
Department- 57000

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	1,831	186	832	-	-	-
Materials, Supplies & Services	1,174,704	1,327,828	1,280,934	1,541,500	1,516,062	1,737,728
Capital Outlay	-	-	-	680,000	68,750	610,000
Debt Service	-	-	-	-	-	-
Interfund Transactions	299,327	102,141	115,557	127,552	127,552	153,070
Expenditure Total:	1,475,862	1,430,154	1,397,323	2,349,052	1,712,364	2,500,798

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
57-00-35700-0000 Utility Billing- Solid Waste	1,349,005	1,500,386	1,811,114	1,650,000	1,951,565	2,088,175
57-00-35701-0000 Green Waste Revenue	-	-	-	25,000	-	25,000
57-00-35705-0000 Garbage Fuel Surcharge	(7)	0	-	-	-	-
57-00-35999-0000 YEC Audit Adjustment & Accrual	8,903	14,057	(132,194)	-	-	-
57-00-36020-0000 Late/Delinquent Fees Penalties & Charges	22,500	27,750	15,838	25,000	-	15,000
57-00-37010-0000 Interest Earnings	-	-	35,141	-	-	-
Use of Solid Waste Fund Balance	-	-	-	-	-	350,681
Revenue Total:	1,380,401	1,542,193	1,729,899	1,700,000	1,951,565	2,478,856

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(123,124)	112,039	332,576	(649,052)	239,201	(21,943)
Fund Balance (Deficit)- Beginning:	561,877	438,753	603,242	935,818	935,818	1,175,019
Use of Fund Balance Reserve:	-	-	-	-	-	(350,681)
Fund Balance (Deficit)- Ending:	438,753	550,793	935,818	286,766	1,175,019	802,395

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-

Fund 57- Solid Waste Summary
Sub 45
Department- 57000

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
57-45-57000-1111 Salaries - FT	-	-	-	-	-	-
57-45-57000-1112 Salaries - PT	-	-	-	-	-	-
57-45-57000-1211 Overtime	-	-	-	-	-	-
57-45-57000-1300 Employee Benefits	198	65	190	-	-	-
57-45-57000-1511 FICA	46	-	-	-	-	-
57-45-57000-1512 Medicare	41	8	22	-	-	-
57-45-57000-1521 Retirement	348	94	238	-	-	-
57-45-57000-1531 Worker's Compensation	-	-	-	-	-	-
57-45-57000-1541 Health Insurance	1,079	19	309	-	-	-
57-45-57000-1545 Dental Insurance	89	-	62	-	-	-
57-45-57000-1548 Vision Insurance	14	-	4	-	-	-
57-45-57000-1561 Long Term Disability	15	-	8	-	-	-
Total:	1,831	186	832	-	-	-

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
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	4,926	5,486	5,966	6,000	6,000	6,000
57-45-57000-4211 Computer Network & Data Processing	-	-	-	-	-	-
57-45-57000-4521 Collection Expense	-	-	-	500	-	-
57-45-57000-4541 Utility Bill Printing & Mailing	-	-	-	-	-	-
57-45-57000-4585 City Cleanup Areas (Waste)	7,865	160	1,818	50,000	4,500	50,000
57-45-57000-4586 City-Wide Cleanup Project(s)	26,942	11,097	13,745	50,000	45,351	50,000
57-45-57000-5639 Glass Recycling Program	-	-	-	-	-	7,500
57-45-57000-5639 Green Waste Program	-	-	-	50,000	-	50,000
57-45-57000-5640 Solid Waste Disposal Contract	1,114,403	1,248,567	1,249,629	1,350,000	1,425,211	1,539,228
57-45-57000-6000 Bad Debt Expense	(779)	29,387	(2,571)	-	-	-
57-45-57000-6810 Dump Passes	21,347	33,131	12,348	35,000	35,000	35,000
Total:	1,174,704	1,327,828	1,280,934	1,541,500	1,516,062	1,737,728

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
57-45-57000-7000 Capital Outlay	-	-	-	30,000	30,000	-
Composting Yard (Land)/Green Waste & Chipper	-	-	-	650,000	38,750	610,000
57-45-57000-7421 New Vehicle Purchase	-	-	-	-	-	-
Total:	-	-	-	680,000	68,750	610,000

Debt Service	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
57-71-47100-8111 Principal	-	-	-	-	-	-
57-71-47100-8121 Interest	-	-	-	-	-	-
57-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
57-61-48000-9110 Due To General Fund (Administrative Charge)	59,675	62,858	65,613	72,842	72,842	104,387
57-61-48000-9163 Due To Utility Billing Internal Service	39,652	39,283	49,944	54,710	54,710	48,683
57-61-48000-9159 Due To Storm Drain Fund	200,000	-	-	-	-	-
Total:	299,327	102,141	115,557	127,552	127,552	153,070



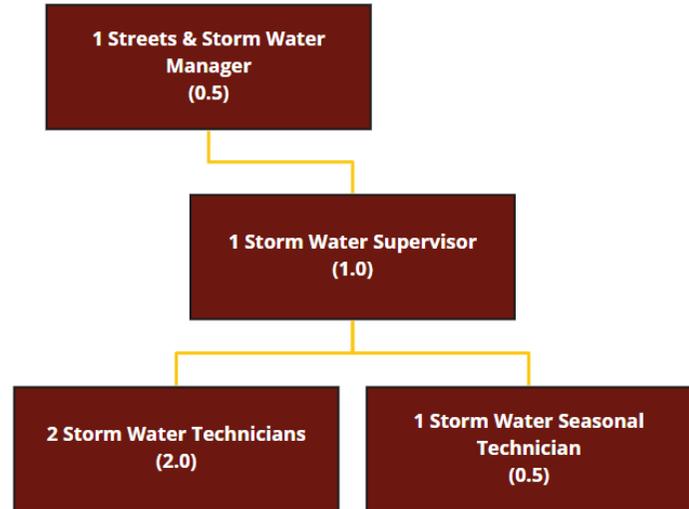
STORM WATER DESCRIPTION

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

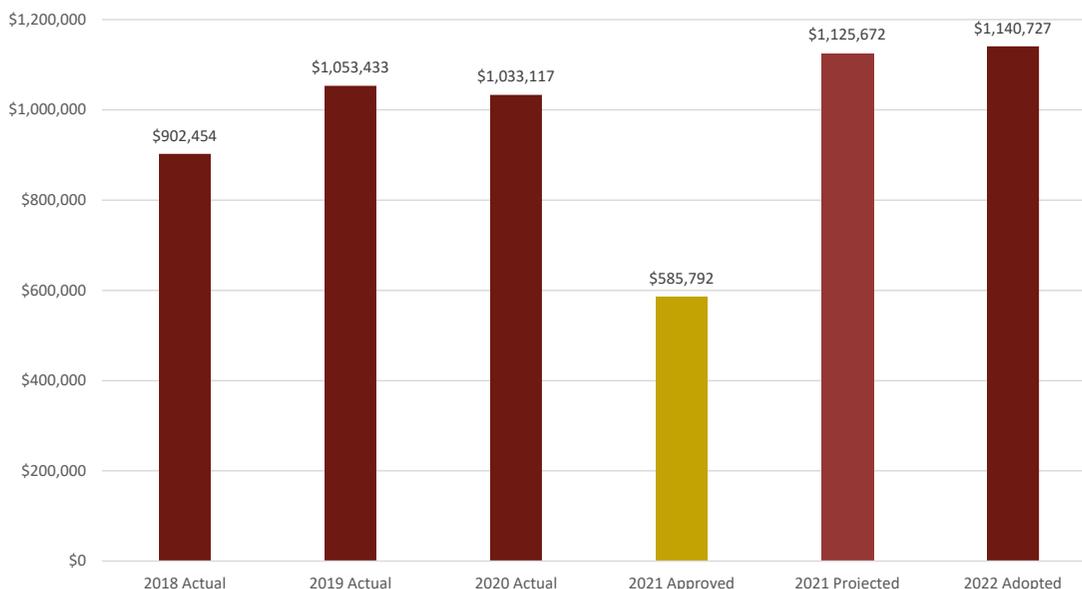
The Storm Drain Department's overall objective is to ensure that the City's public and private properties are protected against flooding. The drain system is designed to drain excess rain and ground water from hills, paved streets, parking lots, sidewalks, and roofs. The City contains a large municipal system that is fed by street gutters on most motorways and other parts of town, which experience heavy rainfall, flooding and regular storms. The Storm Water Department also responds to emergencies and other urgent situations such as street flooding, open manholes, and illegal dumping.



STORMWATER DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 decreased 1.7 (4.28 in FY 2021 to 2.58 in FY 2022).

STORM WATER EXPENDITURE TRENDS



STORM WATER

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 49%.

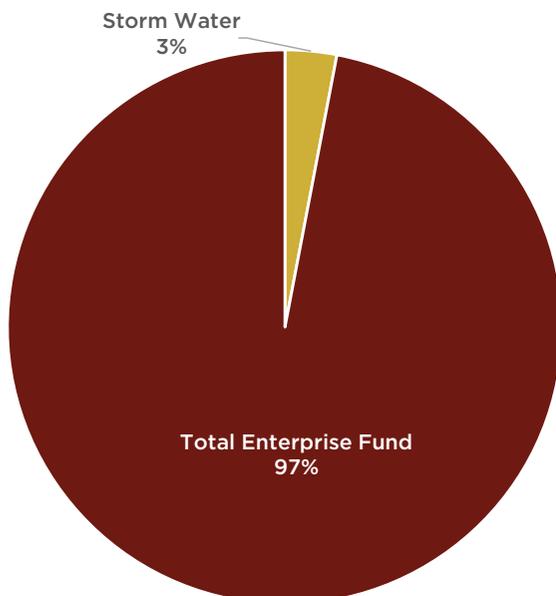
Personnel Services - An increase in full-time and part-time salaries, benefits, Medicare, retirement, and insurance, and the additional of 0.5 FTE expense (\$34,636).

Interfund Transactions - Interfund transactions increased because of more transfers between the General, Utility Billing and GIS funds (\$46,800).

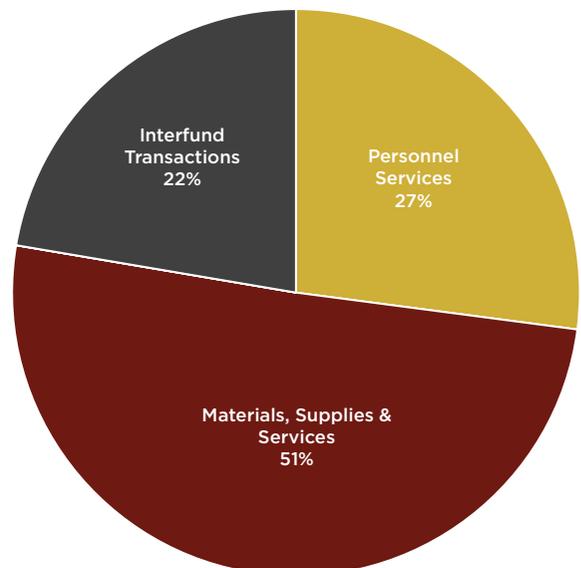
Materials, Supplies & Services - Insurance and surety bonds resulted in an expenditure increase (\$3,500).

Capital Outlay - No capital outlays were approved for the FY 2022 budget.

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



STORM WATER



Fund 59- Storm Water Utility Summary
Sub 45
Department 59000

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services		320,101	328,575	330,322	274,266	342,363	308,902
Materials, Supplies & Services		429,226	469,092	498,120	573,625	575,409	577,125
Capital Outlay		-	33,933	5,287	-	-	-
Debt Service		-	-	-	-	-	-
Interfund Transactions		153,127	221,833	199,388	207,900	207,900	254,700
Expenditure Total:		902,454	1,053,433	1,033,117	585,792	1,125,672	1,140,727

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-00-35900-0000	Utility Billing - Storm Drain	496,331	566,431	626,853	650,000	710,295	760,015
59-00-35920-0000	Damage to Services - Storm Drain		923				
59-00-35999-0000	YEC Audit Adjustments & Accrual	12,692	7,167				
59-00-36020-0000	Late/Delinquent Fees Penalties & Charges	7,500	9,250	5,939	8,000	8,000	6,000
5-00-37010-0000	Interest Earnings			14,056			
59-00-38117-0000	Due From Storm Water Impact Fee Fund						
59-00-38157-0000	Due From Solid Waste Fund	200,000					
59-00-39710-0000	Contributions From Developers						
59-00-39730-0000	Contributions - General	10,220,601					
	Use of Storm Water Fund Balance						
Revenue Total:		10,937,124	583,771	646,848	658,000	718,295	766,015

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:							
	Fund Balance (Deficit)- Beginning:	(1,664,453)	(1,298,836)	49,238	72,208	62,622	95,288
	Use of Fund Balance Reserve:	(10,998)	(1,675,451)	124,958	174,196	174,196	236,818
	Fund Balance (Deficit)- Ending:	(1,675,451)	(2,974,287)	174,196	246,404	236,818	332,107

PERSONNEL SUMMARY (FTE)		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected							
Appointed							
Full-time		3.63	3.58	3.58	3.58	4.28	4.28
Part-time/Seasonal							0.50
FTE Total:		3.63	3.58	3.58	3.58	4.28	4.78

STORM WATER

Fund 59- Storm Water Utility Summary (continued)

Sub 45

Department 59000

<i>Personnel Services</i>		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-45-59000-1111	Salaries - FT	165,691	198,788	200,318	158,817	208,065	187,299
59-45-59000-1112	Salaries - PT	3,852	4,428	10,134			12,480
59-45-59000-1211	Overtime	8,483	8,106	9,315	5,000	7,737	5,000
59-45-59000-1300	Employee Benefits	15,510	19,104	19,331	9,847	16,474	11,616
59-45-59000-1321	Clothing Allowance	800		1,200	1,300	1,300	1,300
59-45-59000-1511	FICA	241	2,867	641			774
59-45-59000-1512	Medicare	2,510	2,998	3,103	2,303	3,054	2,899
59-45-59000-1521	Retirement	74,305	35,043	26,320	29,334	42,810	32,744
59-45-59000-1531	Worker's Compensation	1,219	1,307	1,786	1,000	1,139	1,000
59-45-59000-1541	Health Insurance	42,858	50,960	52,766	60,593	58,596	48,163
59-45-59000-1545	Dental Insurance	3,351	3,701	4,093	4,304	1,585	3,309
59-45-59000-1548	Vision Insurance	526	568	611	763	797	635
59-45-59000-1561	Long Term Disability	755	705	706	1,007	806	1,683
Total:		320,101	328,575	330,322	274,266	342,363	308,902

<i>Materials, Supplies, Services</i>		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-45-59000-2121	Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)	4,416	4,846	4,846	6,000	4,284	6,000
59-45-59000-2321	Travel & Training	1,072	1,044	1,213	2,375	2,375	2,375
59-45-59000-2369	Meetings				50	50	50
59-45-59000-2431	Uniforms & Clothing						
59-45-59000-2513	Equipment Supplies & Maintenance	14,574	15,956	6,273	22,500	22,500	22,500
59-45-59000-2514	Stormdrain Maint.	13,186	14,853	16,277	30,000	30,000	30,000
59-45-59000-2520	Public Education & Outreach		328		2,500	2,500	2,500
59-45-59000-2610	Building & Grounds Maintenance						
59-45-59000-3111	Utilities	1,982	1,902	2,817	3,000	3,000	3,000
59-45-59000-4121	Attorney Fees		144		1,000	1,000	1,000
59-45-59000-4140	Banking Fees	3,448	3,840	4,176	3,700	3,700	3,700
59-45-59000-4531	Professional & Technical Services	500	992	3,484	5,000	5,000	5,000
59-45-59000-4811	Equipment Rental/Lease	16,389	11,470	10,150	17,500	17,500	17,500
59-45-59000-4394	Collar Maintenance	2,295	5,000	6,000	5,000	5,000	5,000
59-45-59000-5731	Street Sweeping	13,898	1,720	105			
59-45-59000-5999	Depreciation	350,490	391,820	435,507	470,000	470,000	470,000
59-45-59000-6000	Bad Debt Expense	361	6,120	(967)			
59-45-59000-6211	Insurance & Surety Bonds	6,354	9,058	8,240	5,000	8,500	8,500
Total:		429,226	469,092	498,120	573,625	575,409	577,125

Fund 59- Storm Water Utility Summary

Department 59000

<i>Capital Outlay</i>		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-45-59000-7000	Capital Purchases						
59-45-59000-7111	Land and Rights of Way						
59-45-59000-7410	Equipment		33,933	5,287			
59-81-59100-7001	Pony Express Improvements						
Total:		-	33,933	5,287	-	-	-

<i>Debt Service</i>		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-71-47100-8121	Interest						
59-71-47100-8151	Paying Agent Fee						
Total:		-	-	-	-	-	-

<i>Interfund Transactions</i>		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
59-61-48000-9110	Due To General Fund (Administrative Charge)	60,853	66,370	71,338	76,069	76,069	92,152
59-61-48000-9154	Due To Fleet Fund	52,291	117,001	84,171	84,171	84,171	91,536
59-61-48000-9163	Due To Utility Billing Internal Service Fund	17,413	17,251	21,933	24,026	24,026	21,379
59-61-48000-9164	Due To GIS Internal Service Fund	22,570	21,211	21,946	23,634	23,634	49,633
Total:		153,127	221,833	199,388	207,900	207,900	254,700



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

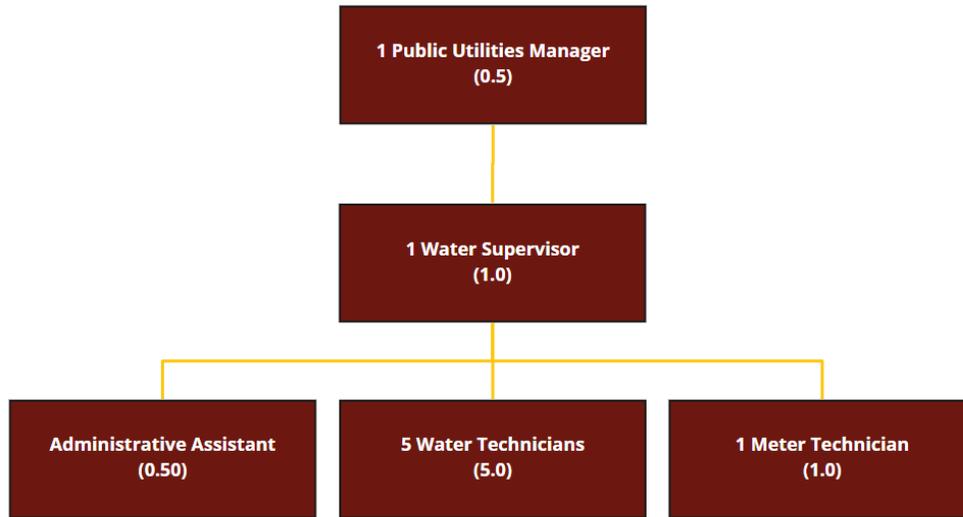
The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and residential sites to ensure backflow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary. 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

WATER DEPARTMENT ORGANIZATION

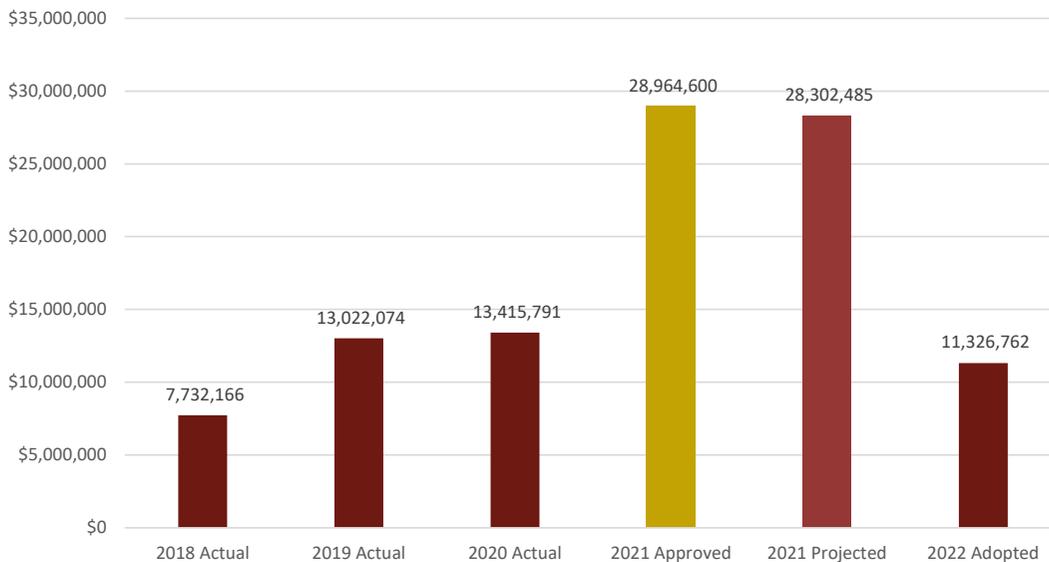


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

WATER DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 decreased 1.15 (9.09 in FY 2021 to 7.94 in FY 2022).

WATER DEPARTMENT EXPENDITURE TRENDS



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



SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget DECREASED by 148%.

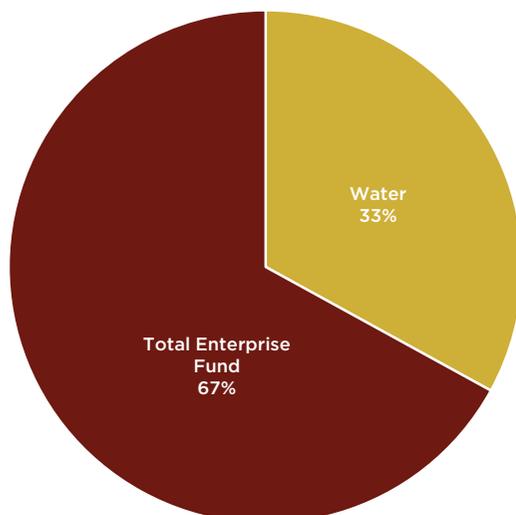
Personnel Services - The personnel service expenditures increased due to the hiring of a full-time worker (\$33,041).

Interfund Transactions - The increase in interfund transactions expenditures can be attributed to General, Utility Billing, and GIS Fund transfers (\$86,346).

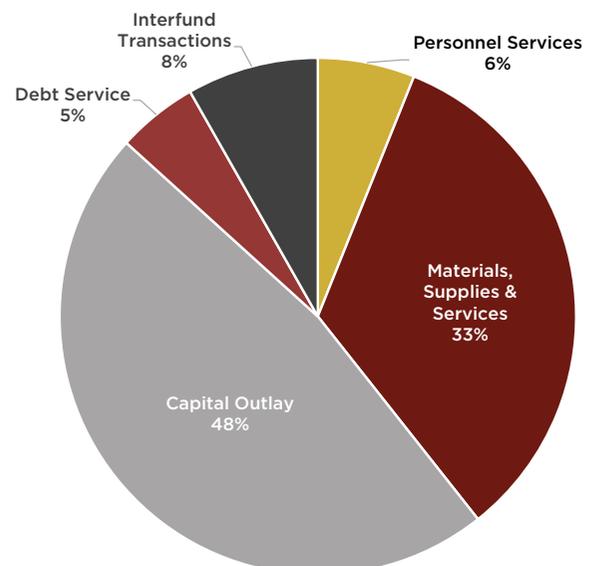
Materials, Supplies & Services - The decrease in materials, supplies, and services expenditures is mostly attributed to a reduction in engineering services (\$57,610).

Capital Outlay - The significant decrease in capital outlay expenditures is associated with a conservative expectation for far fewer sales of CWP shares (\$19.8 million).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



WATER

Fund 51- Water Utility Summary
 Sub 45- Utility Services
 Department 51000

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	445,130	469,273	526,627	691,662	648,663	724,703
Materials, Supplies & Services	3,072,149	3,227,303	3,536,096	4,027,360	4,027,860	3,969,750
Capital Outlay	3,622,666	8,141,858	8,506,047	25,449,616	22,729,999	5,650,000
Debt Service	2,323,449	568,905	569,181	587,155	592,655	603,056
Interfund Transactions	592,221	1,183,641	847,021	895,963	895,962	982,309
Expenditure Total:	10,055,616	13,590,979	13,984,972	29,551,755	28,895,140	11,929,818

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-00-33550-0000 CWP Water Shares Sold	3,777,277	4,269,483	5,938,834	500,000	7,525,402	5,000,000
51-00-35110-0000 Utility Billing- Water	3,528,186	3,966,794	4,255,257	5,000,000	5,448,551	5,829,950
51-00-35120-0000 Damage to Service	1,361	4,138	3,700		1,346	
51-00-35130-0000 Hydrant Meter Revenue	77,618	88,924	62,779	50,000	86,735	75,000
51-00-35160-0000 Meter Fee- Water	154,500	136,000	197,410	100,000	174,405	150,000
51-00-35170-0000 Connection Fees	338,850	356,000	548,100	350,000	648,767	668,230
51-00-35999-0000 YEC Audit Adjustments & Accruals	11,071	76,219	103,718			
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges	57,000	70,300	39,595	70,000	70,000	40,000
51-00-37010-0000 Interest Earnings	1,388	2,584	156,873	2,300	75,000	75,000
51-00-37090-0000 Other Miscellaneous	1	832,622	1,630			
51-00-39710-0000 Contributions- From Developer	2,759,430	5,353,840	4,222,668	2,300,000	3,075,953	
51-00-38111-0000 Due From Water Impact Fee Fund	1,121,663	1,465,300		5,000,000	4,585,646	603,056
Use of Water Fund Balance Reserve						
Revenue Total:	11,828,343	16,622,205	15,530,564	13,372,300	21,691,806	12,441,236

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	3,371,859	(4,167,182)	3,509,435	(16,179,455)	(5,103,334)	2,611,418
Fund Balance (Deficit)- Beginning:	4,509,593	(654,701)	7,049,413	10,558,848	10,558,848	(132,426)
Reserved for Current CWP Share Liability:	(8,536,152)	(10,793,482)			(5,587,940)	
Use of Fund Balance Reserve:						-
Fund Balance (Deficit)- Ending:	(654,701)	(15,615,365)	10,558,848	(5,620,607)	(132,426)	2,478,993

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected						
Appointed						
Full-time	5.93	6.84	7.84	7.84	7.84	9.00
Part-time/Seasonal		0.63	1.25	1.25	1.25	1.13
FTE Total:	5.93	7.47	9.09	9.09	9.09	10.13



Fund 51- Water Utility Detail
Sub 45- Utility Services
Department 51000

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-45-51000-1111 Salaries - FT	255,721	286,998	347,424	388,523	357,662	408,114
51-45-51000-1112 Salaries - PT	25,619	11,873	12,550	18,200	15,654	31,980
51-45-51000-1211 Overtime	15,234	12,734	12,305	20,000	8,440	20,000
51-45-51000-1300 Employee Benefits	22,393	28,640	28,918	18,024	27,366	25,308
51-45-51000-1321 Clothing Allowance	2,900		3,700	2,850	4,200	2,850
51-45-51000-1511 FICA	401	3,831	780	7,193	2,704	1,983
51-45-51000-1512 Medicare	4,145	4,378	5,265	5,897	5,433	6,387
51-45-51000-1521 Retirement	35,872	43,810	23,460	70,079	70,079	70,512
51-45-51000-1531 Worker's Compensation (State Insurance Fund)	3,252	3,454	4,762	3,000	3,051	3,000
51-45-51000-1541 Health Insurance	70,900	65,899	78,145	143,865	143,865	137,239
51-45-51000-1545 Dental Insurance	6,582	5,923	7,200	10,218	7,760	11,804
51-45-51000-1548 Vision Insurance	857	731	893	1,812	1,091	1,988
51-45-51000-1561 Long Term Disability	1,253	1,002	1,226	2,000	1,359	3,538
Total:	445,130	469,273	526,627	691,662	648,663	724,703

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships (RWAU, APWA)	2,349	1,894	783	2,750	2,750	2,750
51-45-51000-2211 Public Notices					500	
51-45-51000-2321 Travel & Training	2,905	8,793	8,693	14,260	14,260	7,000
51-45-51000-2369 Meetings (Education)	76	55	80	300	300	300
51-45-51000-2411 Office Expenses & Supplies						
51-45-51000-2431 Uniforms & Clothing						
51-45-51000-2513 Equipment Supplies & Maintenance	357,875	148,600	331,851	220,000	220,000	200,000
51-45-51000-2515 SCADA Maintenance and Upgrades	5,748	25,807	11,340	28,000	28,000	28,000
51-45-51000-2521 Vehicle Fuel & Maintenance						
51-45-51000-2610 Buildings & Grounds Maintenance		770		2,500	2,500	3,500
51-45-51000-3111 Utilities	530,655	560,226	514,399	650,000	650,000	700,000
51-45-51000-4121 Attorney Fees	23,873	15,181	12,922	25,000	25,000	25,000
51-45-51000-4140 Banking Fees	30,047	33,462	36,391	34,000	34,000	34,000
51-45-51000-4211 Computer Network & Data Process						
51-45-51000-4271 Iron Support	4,199	1,508	8,776			36,450
51-45-51000-4320 Engineering Services			3,514	200,000	200,000	25,000
51-45-51000-4391 Blue Staking	4,796	4,824	8,942	7,800	7,800	10,000
51-45-51000-4392 Valve Maintenance			3,101	30,000	30,000	30,000
51-45-51000-4394 Collar Maintenance	2,745	16,000	10,000	20,000	20,000	20,000
51-45-51000-4393 Lab Work	9,090	27,073	28,215	20,000	20,000	20,000
51-45-51000-4521 Collection Fees						
51-45-51000-4531 Professional/Technical Services	21,071	11,327	89,135	125,000	125,000	25,000
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	15,400	5,500		7,750	7,750	7,750
51-45-51000-5002 Misc. Services & Supplies		15,000				
51-45-51000-5311 Meters-Water (New)	239,784	202,441	240,400	300,000	300,000	400,000
51-45-51000-5312 Meters-Water (Replacement)	79,918	176,936	200,000	200,000	200,000	225,000
51-45-51000-5721 Chemicals/Fertilizers	11,311	6,571	10,000	15,000	15,000	20,000
51-45-51000-5760 Other Special Departmental Supplies						
51-45-51000-5999 Depreciation	1,690,388	1,830,601	1,963,843	2,100,000	2,100,000	2,100,000
51-45-51000-6000 Bad Debt Expense	(4,554)	71,331	(3,969)			
51-45-51000-6211 Insurance & Surety Bonds	44,476	63,406	67,678	25,000	25,000	50,000
Total:	3,072,149	3,227,303	3,536,096	4,027,360	4,027,860	3,969,750

Fund 51- Water Utility Detail (continued)
Sub 45- Utility Services
Department 51000

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-45-51000-7000 Capital Outlay						650,000
3 PRV vault upgradsd						750,000
White Hills Well Expansion						500,000
51-45-51000-7410 Equipment	9,172	62,493	144,230			
51-45-51000-7412 Computer Equipment						
51-45-51000-7691 Water Rights						
51-81-51100-7314 CWP Shares	3,166,015	2,861,420	3,602,217	16,000,000	17,154,046	5,000,000
51-81-51100-7317 Unity Pass Parallel Lines	24,117	1,774	1,164,541			
51-81-51100-7319 Silverlake PRV			149,100			
51-81-51100-7320 Facebook Reimbursable City Center Well		969,826	194,347			
51-81-51100-7321 Facebook Reimbursable 3.5 MG Tank		1,617,272	1,001,251	649,616	649,616	
51-81-51100-7322 Facebook Reimbursable Redundant Water Line		1,933,347	512,186		585	
51-81-51100-7323 Facebook Reimbursable Reuse Storage & Pump		673,527	1,649,266		125,752	
51-81-51100-7324 Aviator Ave Water Lines			88,910			
51-81-51100-7327 Pole Canyon Water Project				1,500,000	2,500,000	
51-81-51100-7329 Facebook Reimbursable Waterline & Road (Tiffany to WW)				2,300,000	2,300,000	
51-81-51100-7330 Water/Sewer Building				2,000,000		
Total:	3,622,666	8,141,858	8,506,047	25,449,616	22,729,999	5,650,000

Debt Service	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-71-47100-8111 Principal S07 & S14 W&S	1,782,350	191,350	195,650	213,850	213,850	288,100
51-71-47100-8112 Principal S13 W&S	119,000	109,000	109,000	107,000	107,000	113,000
51-71-47100-8121 Interest S07 & S14 W&S	350,427	217,784	211,979	231,699	231,699	196,456
51-71-47100-8122 Interest - S13 W&S	36,653	34,607	32,766	34,606	34,606	
51-71-47100-8131 Bond Refunding Cost	27,563	-				
51-71-47100-8132 Bond Issuance Cost	7,456	7,471	5,286		5,500	5,500
51-71-47100-8151 Paving Agent Fee						
Total:	2,323,449	568,905	569,181	587,155	592,655	603,056

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
51-45-51000-9152 Due To Sewer Fund						
51-45-51000-9111 Due To Water Impact Fee Fund						
51-45-51000-9148 Due To Water Cap. Proj. Fund						
51-61-48000-9110 Due To General Fund (Administrative Charge)	411,112	443,479	499,316	535,272	535,272	577,302
51-61-48000-9154 Due To Fleet Fund	53,859	616,686	202,040	202,040	202,040	199,347
51-61-48000-9163 Due To Utility Billing Internal Service Fund	76,366	75,655	96,188	105,367	105,367	93,761
51-61-48000-9164 Due To GIS Internal Service Fund	50,884	47,821	49,478	53,283	53,283	111,899
Total:	592,221	1,183,641	847,021	895,963	895,962	982,309

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VIII. INTERNAL SERVICE FUNDS

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INTERNAL SERVICE FUND



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 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 2021-2022

Replacement Vehicles	
Replacement Vehicle #56	\$ 150,000
Replacement Vehicle #75	\$ 48,600
Replacement Vehicle #77	\$ 66,000
Replacement Vehicle #86	\$ 40,000
Replacement Vehicle #91	\$ 24,000
Building	
1/2 Ton New Addition	\$ 40,000
Neighborhood Improvement	
1/2 Ton New Addition	\$ 40,000
Sewer	
1/2 Ton New Addition	\$ 40,000
6500 - 6-Wheel Dump Truck	\$ 100,000
Water	
1/2 Ton New Addition	\$ 40,000
6500 - 6-Wheel Dump Truck	\$ 100,000
Other	
Street Sweeper Lease	\$ 58,758
Total: \$ 747,358	



FLEET DEPARTMENT ORGANIZATION

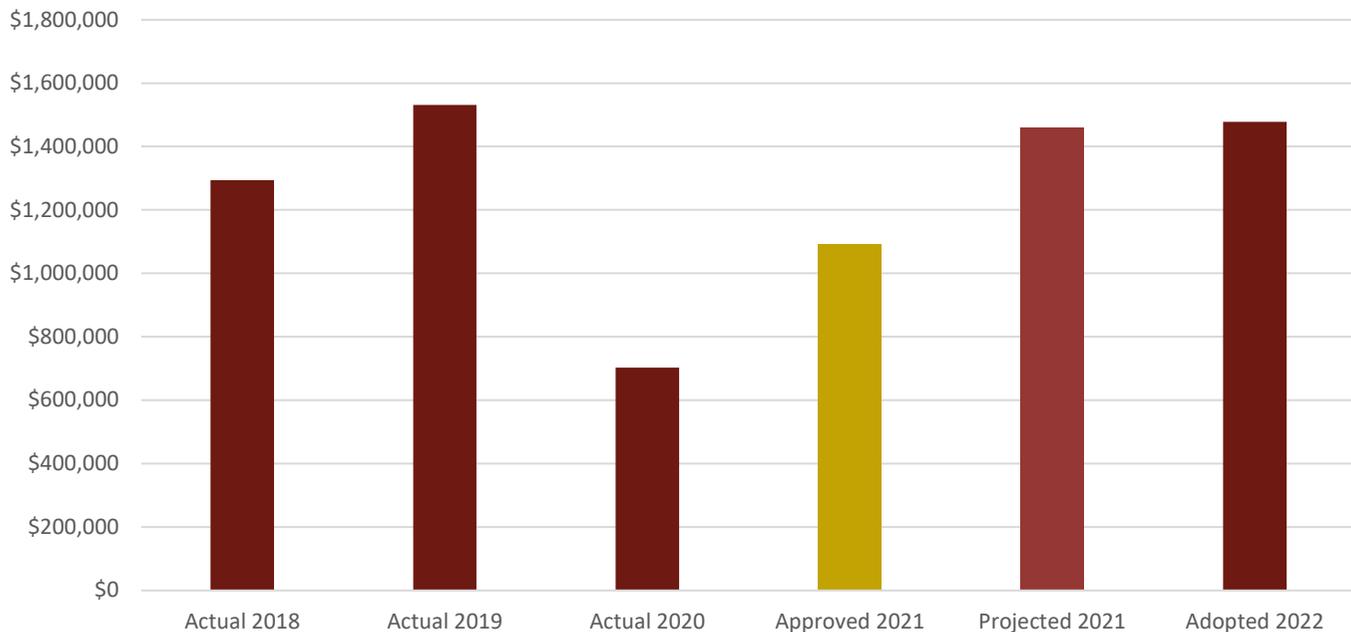
* The number before the job position indicates how many people fill the position. The number in (parentheses) indicates the full-time equivalents.



FLEET DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2022 increased 0.75 (1.25 in FY 2021 to 2.0 in FY 2022).

FLEET DEPARTMENT EXPENDITURE TRENDS



FLEET FUND

SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget Increased by 26%.

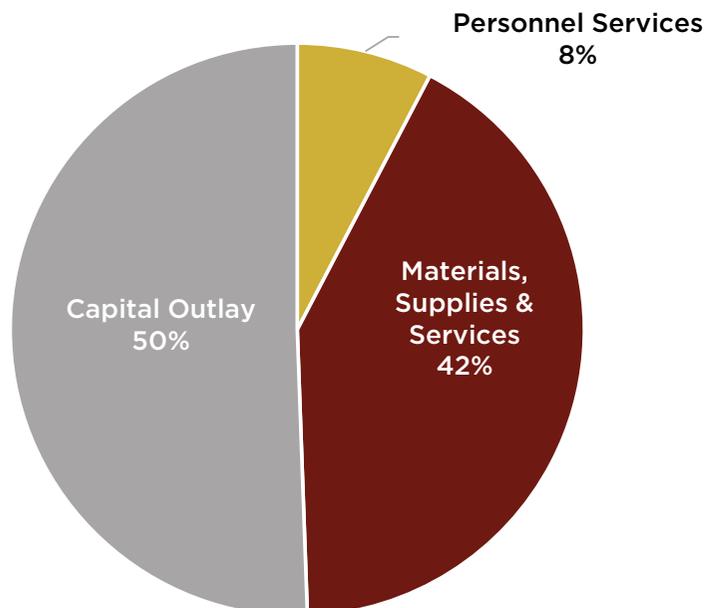
Personnel Services - Minor organizational changes resulted in a slight increase to Personnel Services (\$10,955)

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

Materials, Supplies & Services - The growth of the fleet, coupled with increased costs for fuel have caused the budget for vehicle fuel to rise. (\$17,500).

Capital Outlay - Number of vehicle purchases and replacements was similar to the previous fiscal year, but some equipment purchases were moved to the Materials, Supplies & Services, causing a small decline. (\$7,568).

DEPARTMENT EXPENDITURES BY CATEGORY



FLEET FUND



Fund 54- Fleet Summary
Sub 45
Department- 54000

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services		22,086	72,294	75,346	102,219	107,475	113,174
Materials, Supplies & Services		512,071	453,090	611,972	635,000	597,685	617,500
Capital Outlay		758,534	1,006,224		754,926	754,926	747,358
Debt Service		1,321		15,194			
Interfund Transactions							
Expenditure Total:		1,294,012	1,531,608	702,512	1,092,145	1,460,086	1,478,032

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
54-00-37010-0000	Interest Earnings			28,113			
54-00-37020-0000	Sale of Vehicles	36,855	39,654				
54-00-37142-0000	Insurance Reimbursements	17,864		3,592		92,409	
54-00-38110-0000	Due From General Fund	317,070	689,498	569,718	733,541	733,541	658,843
54-00-38151-0000	Due From Water Fund	53,859	616,686	202,040	202,040	202,040	199,347
54-00-38152-0000	Due From Sewer Fund	72,749	165,006	167,349	227,348	227,348	335,247
54-00-38159-0000	Due From Storm Drain Fund	52,291	117,001	84,171	84,171	84,171	91,536
54-00-39730-0000	General Contributions						
Revenue Total:		550,688	1,627,845	1,054,982	1,247,100	1,339,509	1,284,973

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:							
Fund Balance (Deficit) - Beginning:		247,667	220,238	1,123,872	1,476,342	1,476,342	1,355,765
Fund Balance (Deficit) - Ending:		220,238	1,123,872	1,476,342	1,631,297	1,355,765	1,162,706

PERSONNEL SUMMARY (FTE)		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected							
Appointed							
Full-time		0.50	0.50	0.50	1.25	1.25	1.25
Part-time/Seasonal							
FTE Total:		0.50	0.50	0.50	1.25	1.25	1.25

Fund 54- Fleet Detail
Sub 45
Department- 54000

Personnel Services		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
1111 Salaries		14,557	38,694	46,365	68,624	68,624	70,684
1211 Overtime							
1242 Car Allowance							
1300 Employee Benefits		902	2,294	2,441	4,255	4,255	4,383
1511 FICA							
1512 Medicare		201	944	655	995	955	1,026
1311 Bonus							
1521 Retirement		2,689	20,941	12,819	7,203	12,500	12,513
1531 State Insurance Fund							
1541 Health Insurance		3,386	8,552	11,828	18,691	18,691	22,038
1545 Dental Insurance		245	628	937	1,723	1,723	1,724
1548 Vision Insurance		40	98	141	313	313	314
1561 Long Term Disability		66	142	160	414	414	492
1999 Reserve For Pay Adjustments							
Total:		22,086	72,294	75,346	102,219	107,475	113,174

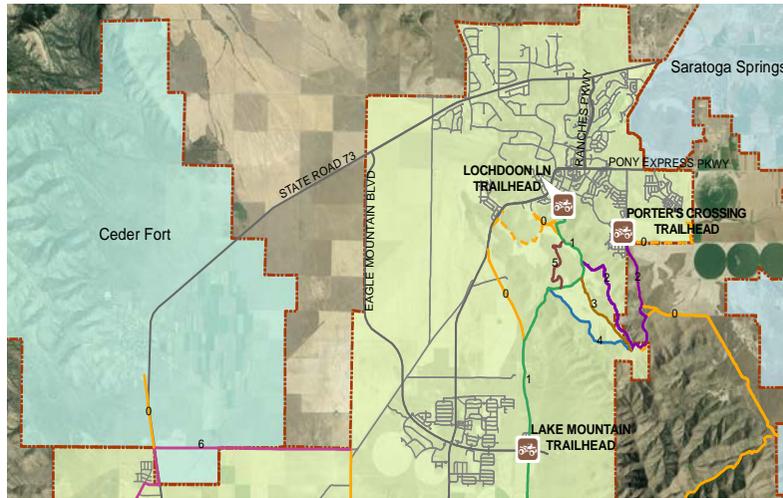
Materials, Supplies, Services		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
2513 Equipment - Supplies and Maintenance							5,000
2521 Vehicle Fuel		90,478	92,634	87,548	120,000	102,401	120,000
2522 Vehicle Maintenance		76,690	76,214	121,722	100,000	80,284	80,500
4531 Professional & Technical (GPS Tracking)		9,337	9,337	14,667	15,000	15,000	17,000
5999 Depreciation		335,567	274,906	388,035	400,000	400,000	400,000
Total:		512,071	453,090	611,972	635,000	597,685	617,500

Capital Outlay		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
7000 Capital Outlay					5,000	5,000	
7421 New Vehicle Purchase		758,534	1,006,224		749,926	749,926	
Street Sweeper Lease							58,758
Replacement Vehicle - #75							48,600
Replacement Vehicle - #77							66,000
Replacement Vehicle - #86							40,000
Replacement Vehicle - #91							24,000
Replacement Vehicle - #56							150,000
Additional Vehicle - Water 1/2 Ton							40,000
Additional Vehicle - Water 6500							100,000
Additional Vehicle - Sewer 6500							100,000
Additional Vehicle - Neighborhood Improvement 1/2 Ton							40,000
Additional Vehicle - Sewer 1/2 Ton							40,000
Additional Vehicle - Building 1/2 Ton							40,000
Total:		758,534	1,006,224	-	754,926	754,926	747,358

Debt Service		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
8111 Principal							
8121 Interest		1,321		15,194			
8151 Paying Agent Fee							
Total:		1,321	-	15,194	-	-	-

Interfund Transactions		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
9110 Due To General Fund							
Total:		-	-	-	-	-	-

GIS



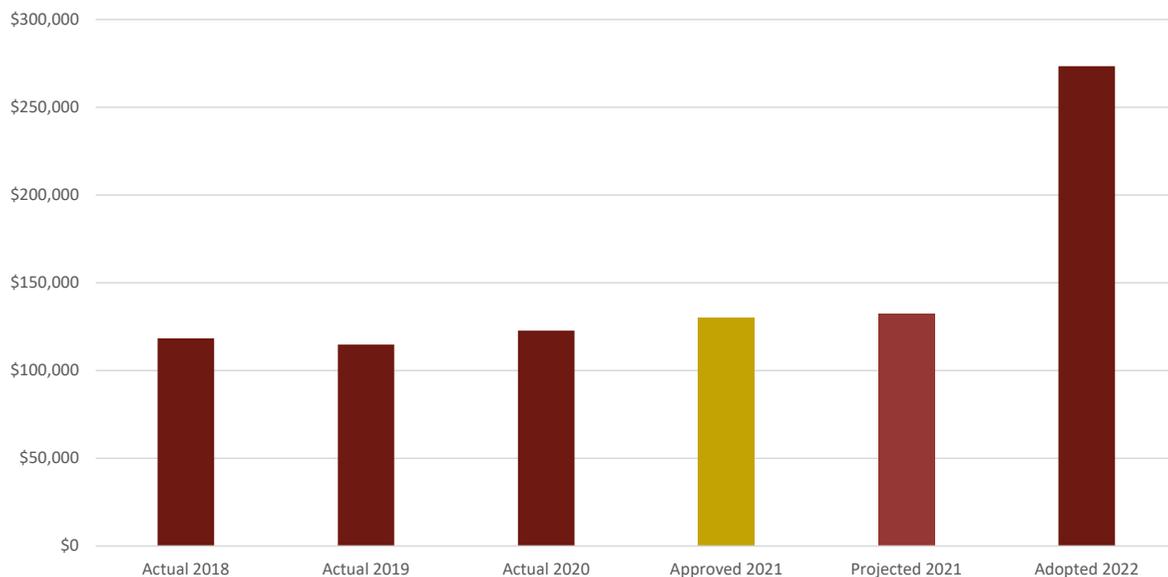
Mission

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 DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget INCREASED by 52%.

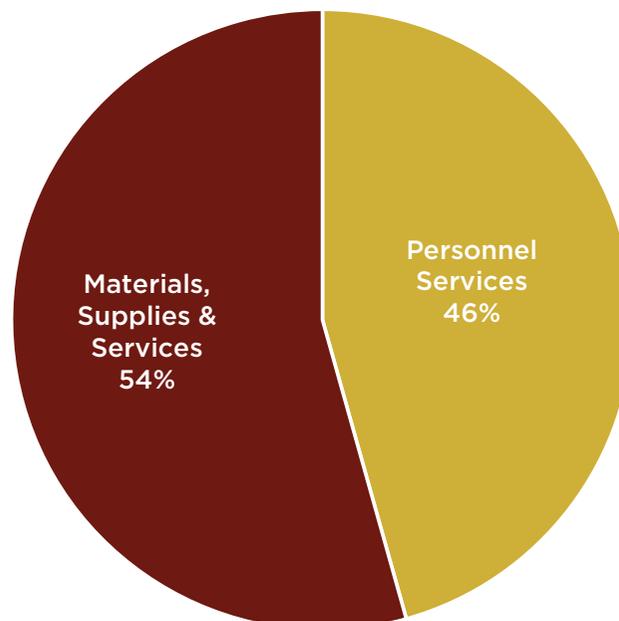
Personnel Services - Due to increases in part-time/temporary salaries and associated benefits, in addition to a new position within this department, personnel service expenditures increased (\$31,332).

Interfund Transactions - No interfund transaction expenditures were approved for FY 2022 for this department.

Materials, Supplies & Services - Approved materials, supplies, and service expenditures increased mostly due to planned consulting and contract work to enhance GIS services. (\$766).

Capital Outlay - No interfund transaction expenditures were approved for FY 2022 for this department.

DEPARTMENT EXPENDITURES BY CATEGORY



Internal Service Fund
Fund 64 - GIS Internal Service
Sub 46
Department 64000

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	80,475	80,230	90,351	93,500	86,271	124,832
Materials, Supplies & Services	37,877	34,529	32,280	36,700	46,030	148,600
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	118,352	114,759	122,631	130,200	132,301	273,432

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
64-00-38151-0000 Due From Water Fund	50,884	47,821	49,478	53,283	54,143	111,899
64-00-38152-0000 Due From Sewer Fund	50,884	47,821	49,478	53,283	54,143	111,899
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	22,570	21,211	21,946	23,634	24,015	49,633
Revenue Total:	124,338	116,853	120,902	130,200	132,301	273,432

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	10,706	2,094	(1,729)	(0)	-	-
Fund Balance (Deficit)- Beginning:	31,661	42,367	57,852	56,123	56,123	56,123
Fund Balance (Deficit)- Ending:	42,367	44,461	56,123	56,123	56,123	56,123

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	1.00	1.00	1.00	1.00	1.50
Part-time/Seasonal	-	0.50	0.66	0.50	0.50	0.67
FTE Total:	1.00	1.50	1.66	1.50	1.50	2.17

Internal Service Fund
Fund 64 - GIS Internal Service
Sub 46
Department 64000

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
64-46-64000-1111 Salaries	39,973	39,259	41,263	43,748	44,587	61,059
64-46-64000-1112 Salaries - PT/Temporary	13,113	9,304	18,382	18,382	11,105	18,044
64-46-64000-1211 Overtime	36	-	-	-	200	-
64-46-64000-1300 Employee Benefits	6,514	6,490	2,558	2,712	3,751	3,787
64-46-64000-1311 Bonus	-	-	-	-	-	-
64-46-64000-1511 FICA	813	1,080	1,140	1,140	766	1,120
64-46-64000-1512 Medicare	738	686	865	901	796	1,149
64-46-64000-1521 Retirement	1,224	4,848	7,621	8,080	5,421	10,192
64-46-64000-1531 State Insurance Fund	407	432	-	-	381	-
64-46-64000-1541 Health Insurance	15,931	16,523	16,925	16,925	17,433	26,445
64-46-64000-1545 Dental Insurance	1,317	1,256	1,202	1,202	1,437	2,069
64-46-64000-1548 Vision Insurance	214	196	107	107	250	377
64-46-64000-1561 Long Term Disability	197	158	288	303	143	590
Total:	80,475	80,230	90,351	93,500	86,271	124,832

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
64-46-64000-2321 Travel & Training	4,071	1,310	2,700	2,700	2,700	4,900
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	26,890	26,302	27,850	27,000	36,330	36,700
64-46-64000-4531 Professional/Technical Services	-	-	-	-	-	100,000
64-46-64000-4541 Utility Billing Mailing/Printing	-	-	-	-	-	-
64-46-64000-5002 Misc. Services & Supplies	-	-	-	-	-	-
64-46-64000-5999 Depreciation	6,916	6,916	1,730	7,000	7,000	7,000
64-46-64000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
Total:	37,877	34,529	32,280	36,700	46,030	148,600

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
64-46-64000-7412 Computer Equipment	-	-	-	-	-	-
64-46-64000-7552 Furniture	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
64-46-64000-9154 Due to Fleet Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-

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.

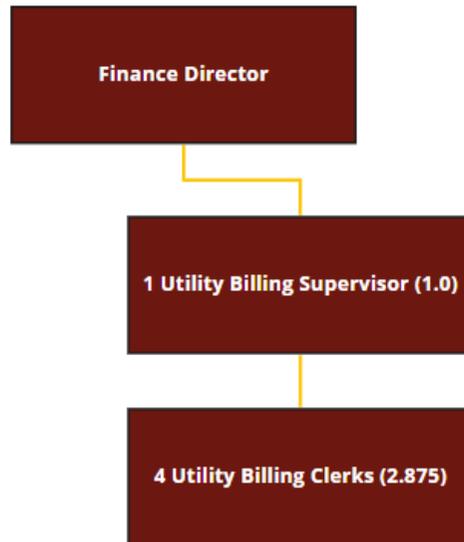
Department Description

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.



UTILITY BILLING

UTILITY BILLING ORGANIZATION

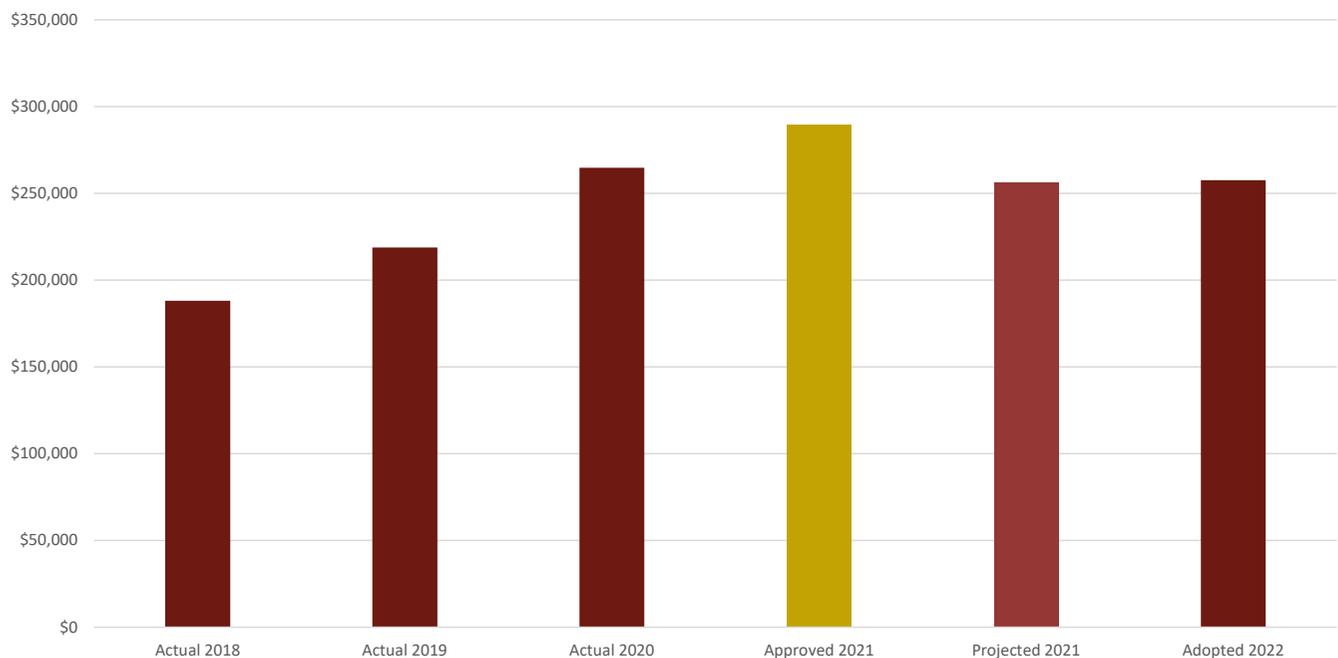


* The number before the job position indicates how many people fill the position. The number in (parentheses) indicates the full-time equivalents.

UTILITY BILLING PERSONNEL CHANGES

FTEs for FY 2022 increased 0.015 (3.875 in FY 2021 to 3.89 in FY 2022).

UTILITY BILLING EXPENDITURE TRENDS



UTILITY BILLING



SUMMARY OF BUDGET CHANGES

FY 2022 ADOPTED COMPARED TO FY 2021 APPROVED

The total budget DECREASED by 12%.

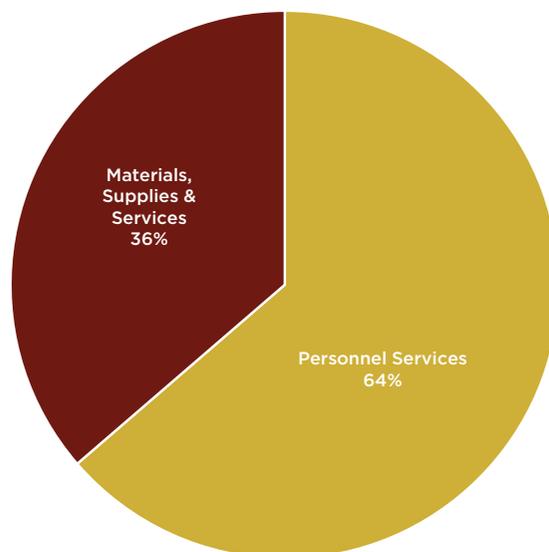
Personnel Services - Organizational changes resulted in a decrease in salaries and benefits. (\$39,886).

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

Materials, Supplies & Services - Plans to update mailing and printing services led to a slight increase. (\$8,000).

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

DEPARTMENT EXPENDITURES BY CATEGORY



UTILITY BILLING

Internal Service Fund
Fund 63 - Utility Billing Internal Service
Sub 43
Department 63000

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Personnel Services	131,386	144,825	176,072	203,870	168,177	163,984
Materials, Supplies & Services	56,771	73,911	88,595	85,600	88,100	93,600
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	188,157	218,736	264,667	289,470	256,277	257,584

REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
63-00-38151-0000 Due From Water Fund	76,366	75655	96,188	74,209	93,285	93,761
63-00-38152-0000 Due From Sewer Fund	76,366	75655	96,188	74,209	93,285	93,761
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	39,652	39283	49,944	38,531	48,436	48,683
63-00-38159-0000 Due From Storm Drain Fund	17,413	17251	21,933	16,921	21,271	21,379
Revenue Total:	209,797	207,844	264,252	203,870	256,277	257,584

BALANCE SUMMARY	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	104,770	128,327	92,767	94,685	94,685	94,685
Fund Balance (Deficit)- Ending:	128,327	117,436	94,685	9,085	94,685	94,685

PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	2.50	1.88	1.88	1.89	1.88	1.88
FTE Total:	3.50	3.88	3.875	3.885	3.880	3.875

Internal Service Fund
Fund 63 - Utility Billing Internal Service
Sub 43
Department 63000

Personnel Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
63-43-63000-1111 Salaries	41,783	43,484	47,763	83,018	59,829	76,056
63-43-63000-1112 Salaries - PT/Temporary	61,250	67,914	83,063	58,563	66,584	52,000
63-43-63000-1211 Overtime	257	18	644	-	2,600	1,000
63-43-63000-1212 Wellness Benefit	-	-	-	-	-	-
63-43-63000-1300 Employee Benefits	3,156	3,086	11,541	5,147	8,391	4,716
63-43-63000-1311 Bonus	-	-	-	-	-	-
63-43-63000-1511 FICA	3,798	5,365	3,191	3,631	3,216	3,225
63-43-63000-1512 Medicare	1,404	1,537	1,819	1,204	1,823	1,860
63-43-63000-1521 Retirement	3,191	4,099	5,399	15,333	15,333	12,695
63-43-63000-1531 State Insurance Fund	2,439	2,548	3,571	-	-	-
63-43-63000-1541 Health Insurance	12,866	15,363	17,177	33,851	9,106	10,778
63-43-63000-1545 Dental Insurance	903	1,078	1,431	2,404	881	720
63-43-63000-1548 Vision Insurance	145	169	205	214	133	148
63-43-63000-1561 Long Term Disability	194	164	268	506	281	786
Total:	131,386	144,825	176,072	203,870	168,177	163,984

Materials, Supplies, Services	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
63-43-63000-2321 Travel & Training	-	149	-	1,500	1,500	1,500
63-43-63000-2369 Meetings	274	276	195	500	500	500
63-43-63000-4121 Attorney Fees	5,746	2,690	1,290	7,000	7,000	7,000
63-43-63000-4531 Professional/Technical Services	-	5,400	16,000	-	-	-
63-43-63000-4541 Utility Billing Mailing/Printing	46,427	55,122	65,170	70,000	70,000	75,000
63-43-63000-5999 Depreciation	2,799	2,799	2,333	-	2,500	3,000
63-43-63000-6820 Deployed Military Abatement	1,525	7,475	3,607	6,600	6,600	6,600
Total:	56,771	73,911	88,595	85,600	88,100	93,600

Capital Outlay	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
63-43-63000-7412 Computer Equipment	-	-	-	-	-	-
63-43-63000-7552 Furniture	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
63-43-63000-9154 Due To Fleet Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-





IX. CAPITAL PROJECTS

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CAPITAL PROJECTS OVERVIEW

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 over 45,000 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.

FY 2022 CAPITAL PROJECT SELECTION

As a city that is going through tremendous growth, Eagle Mountain City must be very nimble in its planning. Capital projects are generally introduced through a combination of the Capital Projects Plan & Economic Analysis, schedules developed in Impact Fee Facilities Plans (IFFP) which must be frequently and regularly updated, and the budgeting process as a response to needs that were not anticipated. Following initial budget preparations, City staff will provide the expected fiscal capacity to complete proposed capital projects. The Mayor and City Council are then presented with these projects for scoring and low-scoring projects that the budget cannot accommodate in the fiscal year are postponed.

CAPITAL PROJECT IMPACTS

FY 2022 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
Streets				
Pony Express Phase 5 (Widening, signal at Bobby Wren)	\$5,971,000	Transportation I.F. Fund, MAG	Widening of Pony Express Parkway from Mid-Valley Road to Eagle Mountain Blvd. New traffic signal at Bobby Wren Blvd.	There will be an increase in ongoing maintenance costs for additional road width and mileage
Midvalley Road Improvements (Pony Express Pkwy to west of Frontier Middle School)	\$1,000,000	Transportation I.F. Fund	Widening of Midvalley Road, paving the new east-bound lanes on the south side of the existing road.	There will be an increase in ongoing maintenance costs for additional road width and mileage
Airport Road Phase 2 (Overland North to SR73)	\$7,000,000	Bond, General Fund Capital Projects Fund Balance Reserve	Construction of Airport Road from Fiona Street to SR-73 including property acquisition costs.	There will be an increase in ongoing maintenance costs for additional road mileage
Wasatch Wing & Clay Joint Paving Project with County	\$250,000	County Contribution, General Fund Capital Projects Fund Balance Reserve	Joint project with Utah County paving 8000 N. from the Airport Rd./Belle St. to 16800 W.	Increase in ongoing maintenance costs for maintaining a section of the road the City is responsible for
Airport Road (Land, 1st Phase, Traffic Signal)	\$1,000,000	Transportation I.F. Fund	Construction of Airport Road from Pony Express Pkwy to Fiona Street.	There will be an increase in ongoing maintenance costs for additional road mileage
Parks				
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
Miscellaneous				
Security System w/ Credentials	\$5,000	General Fund Capital Projects Fund Balance Reserve	Installation of new facility access security system at Community Development Building	Little to no increase beyond minor licensing and maintenance costs
Truck and Equipment Storage 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
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
Senior Center Parking Lot Paving	\$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
Additional Land East & West of City Hall	\$500,000	General Fund Capital Projects Fund Balance Reserve	Acquisition of land adjacent to City Hall to prepare for future expansion of City facilities and parking.	No impact to budget anticipated
Land for future Public Safety Building	\$750,000	General Fund Capital Projects Fund Balance Reserve	Acquisition of land for future Public Safety Building.	No impact to budget anticipated

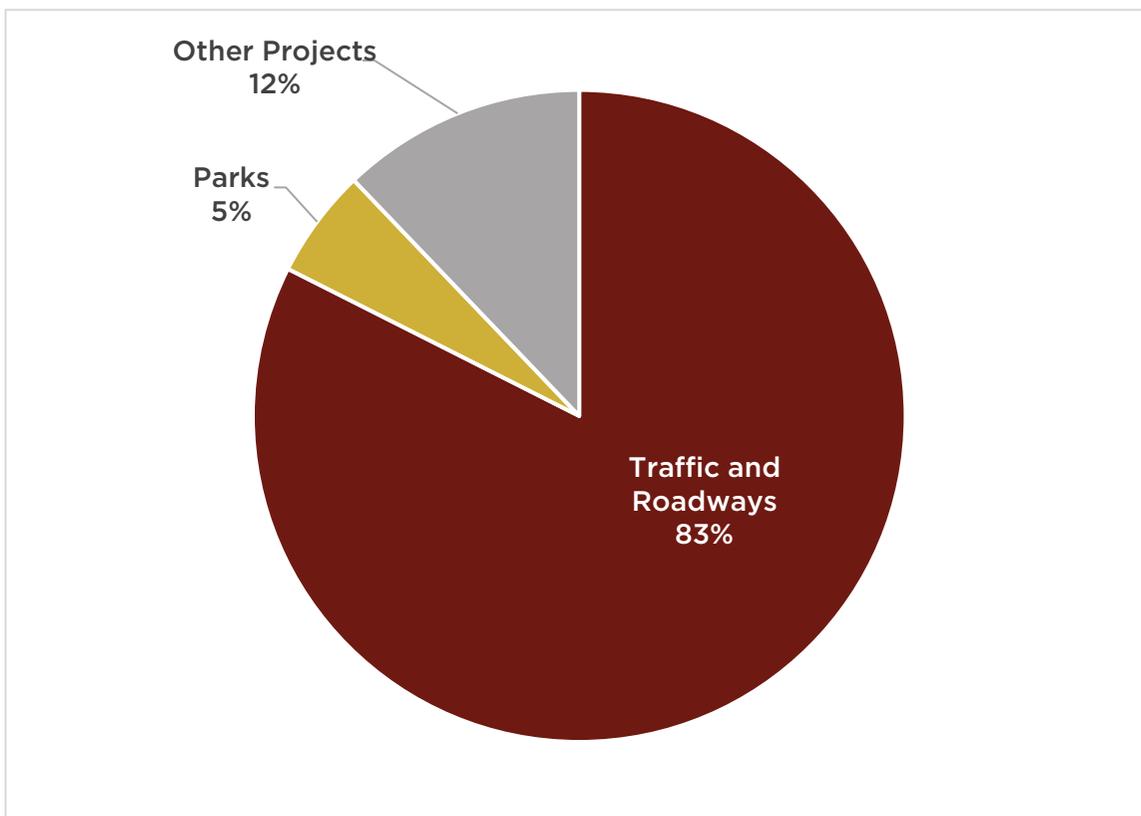
CAPITAL PROJECT SUMMARY



The total Capital Projects budget for FY 2022 is approximately \$18.5 million, a 153% increase from FY 2021's \$7.3 million budget. The increase in the capital project budget is primarily the result of increased budget dollars going toward road projects and some projects being rolled over from the past fiscal year. 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 2022 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 2022 Capital Projects	Proposed Capital
Smith Ranch Park	1,000,000
Security System w/ Credentials	5,000
Airport Road (Land, 1st Phase, Traffic Signal)	1,000,000
Truck and Equipment Storage Building	360,000
Asphalt for Community Development Yard	600,000
Senior Center Parking Lot Improvements	25,000
Pony Express Phase 5	5,971,000
Midvalley Road Extension	1,000,000
Airport Road Phase 2	7,000,000
Wasatch Wing & Clay Joint Paving Project with County	250,000
Additional Land East & West of City Hall	500,000
Land for Future Public Safety Building/Fire Station	750,000
	\$ 18,461,000



CAPITAL IMPROVEMENTS DETAILS: FUND 47

Fund 47- Capital Projects- General Fund
Department- 0

EXPENDITURES	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2021 Projected	2022 Adopted
Streets						
47-80-44100-7101 USP - PE Pkwy Widening at Hidden Hollow	32,013	449,903	125,845			
47-81-44100-7014 Traffic Signals	118,712	479,147		175,000	175,000	
47-81-44100-7015 PE Pkwy Widening at Hidden Hollow		2,654,761	757,443		550,000	
47-81-44100-7016 Road Paving Projects (Priority 1)			2,550,215			
Pony Express Widening (Midvalley to EM Blvd)				2,750,000	2,750,000	
Airport Road (Land, First Phase, Light)			52,425	1,000,000	-	1,000,000
Airport Road Phase 2 (Overland to SR73						7,000,000
Pony Express widening Phase 5						5,971,000
Midvalley Road (Pony Exp west to Frontier						1,000,000
Wasatch Wing & Clay						250,000
47-81-44100-7022 Aviator Ave. Extension	5,500	909,276	50,970			
47-81-44100-7023 Facebook Pony Express South Extension		2,814,849	166,553			
47-81-44100-7024 St. Andrews Dr. Reimbursement Agreement		115,506	45,088			
Parks						
47-80-45100-7105 USP - Trail Additions	80,454	221	38,598			
47-80-45100-7106 USP - City Center Streetscape Landscape	5,831	32,806			40,000	
47-80-45100- USP - Recreation Facilities			45,750			
47-81-45100-7001 Cory Wride Memorial Park	2,444,319	622,094	73,526		5,318,522	
47-81-45100-7021 Smith Ranch Park	(685)		30,895	1,000,000	7,500	1,000,000
47-81-45100-7024 Misc. Parks	25,998	31,413	358,733	7,500	176,267	
47-81-45100-7036 City Entrance/Wayfinding Signs		14,859	7,784	150,000	150,000	
47-81-45100-7040 Park Bathrooms (Rodeo/Cemetery/Skate Park)			287,206			
47-81-45100- City Center Medians/Streetscapes			70,934		150,000	
47-81-45000-7044 Trails Misc			11,054			
47-81-45100-7045 Park & Rec Grant Projects					48,100	
47-81-45100- Silverlake - Woodhaven Park			60,329	1,000,000	1,000,000	
Other GF Projects						
47-81-41950-7002 Misc Facilities Projects		22,204	4,500			
47-81-45100-7111 Land and Rights of Way			26,479			1,250,000
47-81-45800-7211 Library Capital Project			104,223		40,000	
47-81-41950-7002 Misc. Projects from List	141,525			1,110,000	120,000	
Truck & Equipment Storage Building						360,000
Asphalt CDB yard						600,000
Senior Center Parking lot						25,000
Security System w/ credentials						5,000
47-81-41950-7002 CD Bldg Extension & Move Salt Shed			100,000			
47-81-41970-7001			145,140			
Park and Recreation Grant Projects				48,100	75,000	
Expenditure Total:	6,597,298	8,906,776	5,113,691	7,245,600	10,600,389	18,461,000

REVENUES	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2021 Projected	2022 Adopted
47-00-33112-0000 Recreational Trails Grant			16,077		48,100	
47-00-33310-0000 County Recreation Allotment						
47-00-33320-0000 Safe Routes to School Grant		72,717				5,075,350
47-00-33330-0000 MAG Funding						
47-00-33400-0000 Misc State Grant Revenue	105,767			24,050	24,050	
47-00-34525-0000 Dev. Agreement - Facilities						
47-00-37010-0000 Interest Revenue	2,781	5,024	3,083			
47-00-39705-0000 Park Donations Restricted						
47-00-39710-0000 Contributions From Developer		2,614,261	1,316,880	570,000		
47-00-39715-0000 Contributions for Parks						
47-00-39730-0000 Contributions - General						
47-00-39740-0000 Neighborhood Match Revenue	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	1,750,000	3,450,000	6,000,000		8,492,541	2,863,379
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		250,000		
47-00-38118-0000 Due From Transportation Impact Fee Fund		815,000		3,500,000		1,000,000
47-00-38115-0000 Due From Parks Impact Fee Fund	640,000		185,461	1,250,000	5,318,522	1,000,000
47-00-38153-0000 Due From Electric Utility Sale Proceeds (USP)				150,000		
47-00-38155-0000 Due From Gas Utility Sale Proceeds (USP)	3,500,000	1,160,380	213,961			
47-00-39140-0000 Loan Proceeds			2,000,000			7,000,000
Use of Fund Balance Reserve						
Revenue Total:	6,020,624	8,729,512	9,735,461	5,744,050	13,883,213	16,938,729

BALANCE SUMMARY	2018 Actuals	2019 Actuals	2020 Actuals	2021 Adopted	2021 Projected	2022 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(576,676)	(177,262)	4,621,771	(1,501,550)	3,282,824	(1,522,271)
Fund Balance (Deficit)- Beginning:	2,017,632	1,440,955.46	1,263,694	5,885,465	5,885,465	9,168,289
Reserved for Park Fee-In-Lieu:		(1,129,817)				
Use of Fund Balance Reserve:				-		
Fund Balance (Deficit)- Ending:	1,440,955	1,263,695	5,885,465	4,383,915	9,168,289	7,646,018

ENTERPRISE FUND CAPITAL PROJECTS

SEWER CAPITAL PROJECTS

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

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 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 2021 and placed the value of the city at \$2,650,164,247 allowing a debt limit of \$106,006,569. 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 2021, the City had \$20.6 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 \$126,750. 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.

Eagle Mountain City's bond ratings are as follows: Water & Sewer Bonds are rated A+ by S&P and AA by Fitch. Special Assessment Bonds are rated A+ by S&P.

FY 2022 DEBT SERVICE SUMMARY

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
Transportation FY 2020	2020	2036	1,461,168	1%	231,522
2013 SID (SAA 2013-1)	2015	2033	935,000	8%	146,194
DEQ Bond - 2008 Sewer Bond	2009	2026	4,135,000	1%	420,100
2013 Water & Sewer Bond	2013	2034	1,686,000	1.80%	143,943
2014 Water & Sewer Bond	2014	2034	9,380,000	1.96-3.91%	558,375
2018-A Water & Sewer Bond	2008	2031	1,845,000	4%-5%	568,500
2018-B Water & Sewer Bond	2018	2034	1,210,000	1.00%	42,321
Total:			20,652,168		2,110,955

FY 2022 REVENUE SUMMARY

Source	Revenue
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	\$ -
98-3 SID	\$ -
Total:	\$ 126,750

FY 2022 EXPENSE SUMMARY

Fund	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	\$ -
98-3 SID	\$ -
Total:	\$ 126,750

*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 2022 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
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	\$ -
Total:	\$ 1,646,149	\$ 206,043	\$ 1,852,192	\$ -

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
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	\$ -
Total:	\$ 995,000	\$ 627,254	\$ 1,622,254	\$ -

2013 SID (SAA 2013-1)

Fund 72: 2013 AA

EXPENDITURES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Adopted
72-71-47172-4140	Banking Fees	1,620	1,750	1,770		1,750	1,750
72-71-47172-8111	Principal	155,000	140,000	220,000		55,000	55,000
72-71-47172-8121	Interest	56,119	49,813	44,163		45,000	45,000
72-71-47172-8151	Paying Agent Fees	8,033	4,775	5,075		5,000	5,000
72-71-47172-9110	Administration Overhead		20,000	20,000		20,000	20,000
72-81-72000-6600	Reimbursement of Bond Proceeds						
Total Financing Uses:		220,772	216,338	291,008	-	126,750	126,750

REVENUES		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
72-00-34311-0000	Assessments Collected	228,830	215,647	168,930		126,750	126,750
72-00-34861-0000	Equity Buy-In						
72-00-34862-0000	Equity Buy-In						
72-00-37010-0000	Interest	4,053	8,607	6,255			
72-00-39111-0000	SAA Proceeds						
Total Financing Sources:		232,883	224,254	175,185	-	126,750	126,750

BALANCE SUMMARY		2018 Actual	2019 Actual	2020 Actual	2021 Approved	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		12,111	7,916	(115,823)	-	-	-
Fund Balance (Deficit)- Beginning:		27,988	40,098.60	299,925	184,102	184,102	184,102
Fund Balance (Deficit)- Ending:		40,099	48,015	184,102	184,102	184,102	184,102

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
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	\$ -
Total:	\$ 4,510,000	\$ 245,500	\$ 4,755,500	\$ -

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 \$143,943. 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
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	\$ -
Total:	\$ 1,644,000	\$ 224,099	\$ 1,868,099	\$ -

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 \$367,375. 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
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	\$ -
Total:	\$ 9,565,000	\$ 2,978,125	\$ 12,543,125	\$ -

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 \$568,500. 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
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	\$ -
Total:	\$ 2,330,000	\$ 219,000	\$ 2,549,000	\$ -

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
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
Total:	\$ 387,000	\$ 171,027	\$ 558,027	\$ -

2018-B WATER & SEWER BOND

WATER DEBT SERVICE

Debt Service	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
51-71-47100-8111 Principal S07 & S14 W&S	1,782,350	191,350	195,650	213,850	288,100
51-71-47100-8112 Principal S13 W&S	119,000	107,000	109,000	107,000	113,000
51-71-47100-8121 Interest S07 & S14 W&S	350,427	217,784	211,979	231,699	196,456
51-71-47100-8122 Interest - S13 W&S	36,653	34,607	32,766	34,606	
51-71-47100-8131 Bond Refunding Cost					
51-71-47100-8132 Bond Issuance Cost	27,563	-			
51-71-47100-8151 Paying Agent Fee	7,456	7,471	5,286	5,500	5,500
Total:	2,323,449	568,905	569,181	592,655	603,056

SEWER DEBT SERVICE

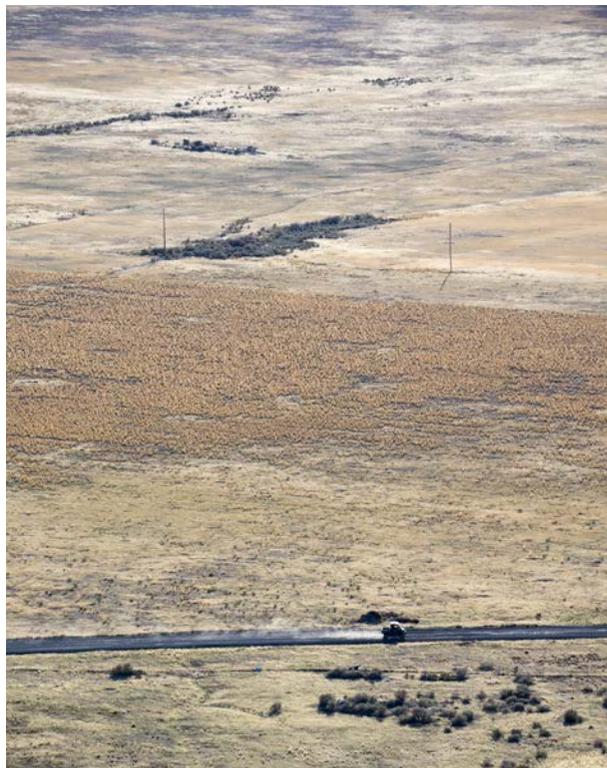
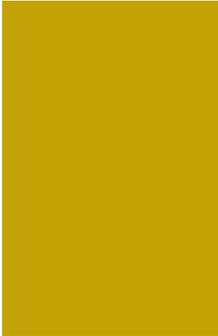
Debt Service	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
52-71-47100-8111 Principal S07 & S14 W&S	2,362,650	253,650	283,350	241,150	381,900
52-71-47100-8112 Principal DEQ	276,000	331,000	404,000	310,000	400,000
52-71-47100-8121 Interest S07 & S14 W&S	213,223	292,219	293,826	261,277	260,419
52-71-47100-8122 Interest DEQ	56,760	54,000	50,690	50,690	52,610
52-71-47100-8131 Bond Refunding Cost					
52-71-47100-8132 Bond Issuance Cost	36,537	47,133			
52-71-47100-8151 Paying Agent Fee	4,594	2,279	4,014		
Total:	2,949,764	980,281	1,035,880	863,117	1,094,929





XI. REDEVELOPMENT AGENCY

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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					
GENERAL FUND	2019	2020	2021	2021	2022
SUMMARY EXPENDITURES	Actual	Actual	Budget	Projected	Proposed
EDA 2012-1 Expenditures	75,140	118,174	125,312	197,794	185,272
Parkside CDA Expenditures	18,502	18,768	21,238	23,791	20,085
Sweetwater CRA Expenditures	10,233	-	5,778,406	-	7,537,050
Expenditure Total:	103,874	136,942	5,924,956	221,585	7,742,407
GENERAL FUND	2019	2020	2021	2021	2022
SUMMARY REVENUES	Actual	Actual	Budget	Projected	Proposed
EDA 2012-1 Revenues	79,803	123,612	125,312	185,272	185,272
Parkside CDA Revenues	19,689	19,758	21,238	19,418	20,085
Sweetwater CRA Revenues	10,233	-	5,778,406	-	7,537,050
Use of Fund Balance Reserve	-	-	-	-	-
Revenue Total:	109,725	143,370	5,924,956	204,690	7,742,407
GENERAL FUND	2019	2020	2021	2021	2022
BALANCE SUMMARY	Actual	Actual	Budget	Projected	Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	5,850	6,428	0	(16,894)	-
Fund Balance (Deficit)- Beginning:	4,746	10,597	17,024	17,024	130
Use of Fund Balance Reserve:	-	-	-	-	-
Fund Balance (Deficit)- Ending:	10,597	17,024	17,024	130	130

EDA 2012-1

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		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Proposed
80-47-80000-4320	Consulting Services	2,500	2,500		2,500	
80-47-80000-6451	Public Infrastructure Fund (Roads, Utilities, etc.)	72,640	115,674	119,046	176,008	176,008
80-61-48000-9110	EDA Administration (5%)			6,266	19,285	9,264
Expenditure Total:		75,140	118,174	125,312	197,794	185,272

REVENUE		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Proposed
80-00-31109-0000	EDA 2012-1 Property Tax	77,303	123,612	125,312	185,272	185,272
80-00-38110-0000	Due From General Fund	2,500				
Revenue Total:		79,803	123,612	125,312	185,272	185,272

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	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Proposed
80-47-80000-4320 Consulting Services	-			2,400	
80-47-80000-6450 Developer Incentive Fund (Major Retailer TIF)	18,502	18,768	20,176	18,448	19,081
80-61-48000-9110 CDA Administration (5%)			1,062	2,943	1,004
Expenditure Total:	18,502	18,768	21,238	23,791	20,085

REVENUE	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Proposed
80-00-31110-0000 Parkside CDA Property Tax	19,689	19,758	21,238	19,418	20,085
80-00-38110-0000 Due From General Fund					
Revenue Total:	19,689	19,758	21,238	19,418	20,085

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**

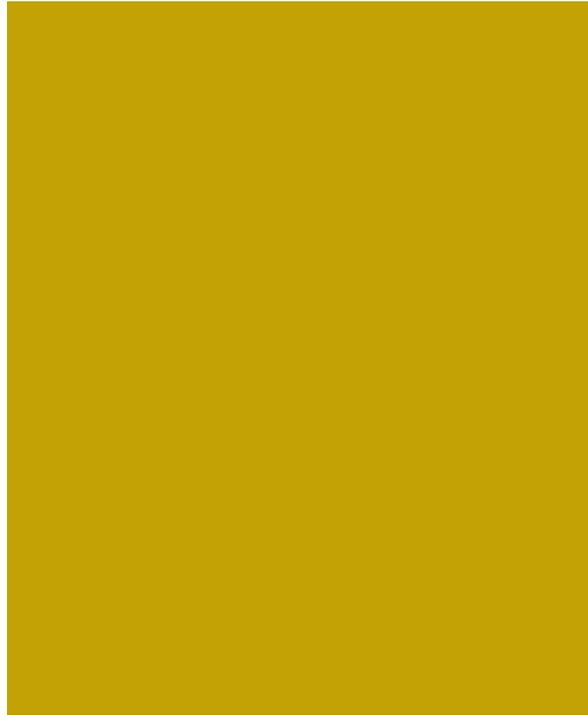
EXPENDITURES		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Proposed
80-47-80000-4320	Consulting Services	10,233				
80-47-80000-6452	Redevelopment Activities (Infrastructure, Incentives)			5,196,065	-	6,778,345
80-47-80000-6453	Housing Requirement			577,341	-	753,705
80-61-48000-9110	Due to Gen. Fund - CRA Administration			5,000	-	5,000
Expenditure Total:		10,233	-	5,778,406	-	7,537,050
REVENUE		2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Proposed
80-00-31111-0000	CRA Property Tax			5,778,406	-	7,537,050
80-00-38110-0000	Due From General Fund	10,233				
Revenue Total:		10,233	-	5,778,406	-	7,537,050





XII. APPENDIX

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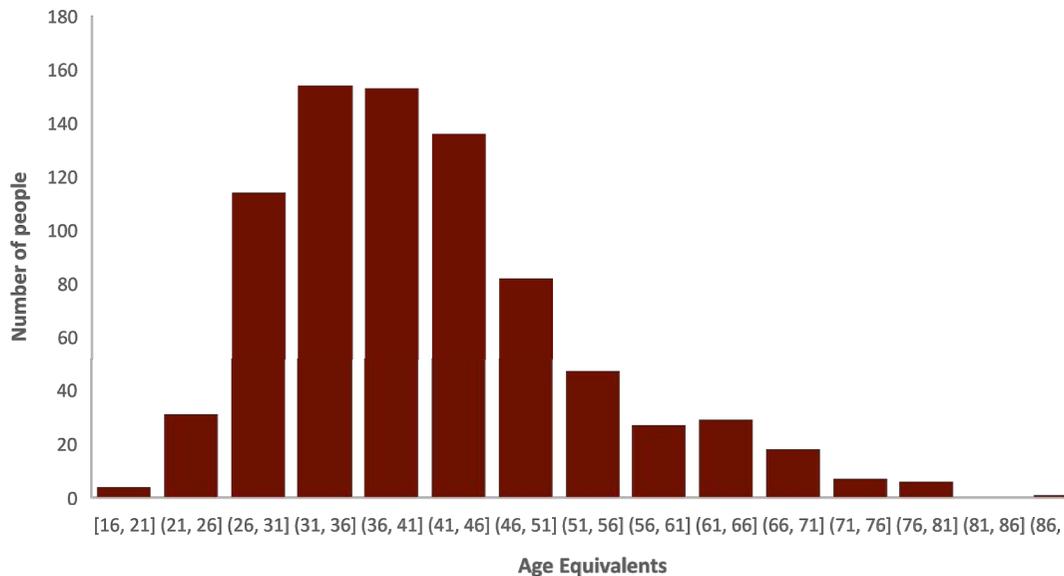




SOURCE OF DEMOGRAPHICS

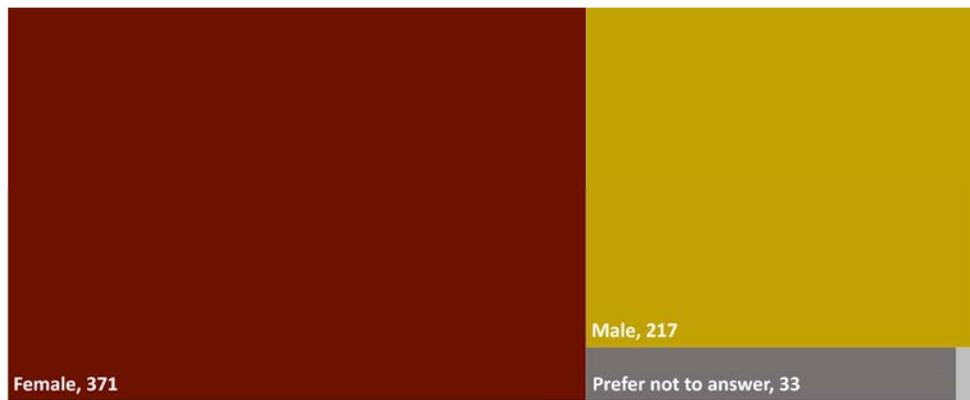
The following charts and graphs are based on information gathered from the annual Residents Satisfaction Survey, the results of which may be found in the next section. Our sample size included roughly 880 Eagle Mountain Residents and has a sample size large enough to make valid conclusions about the demographics of Eagle Mountain's population.

Survey Respondent Average Age

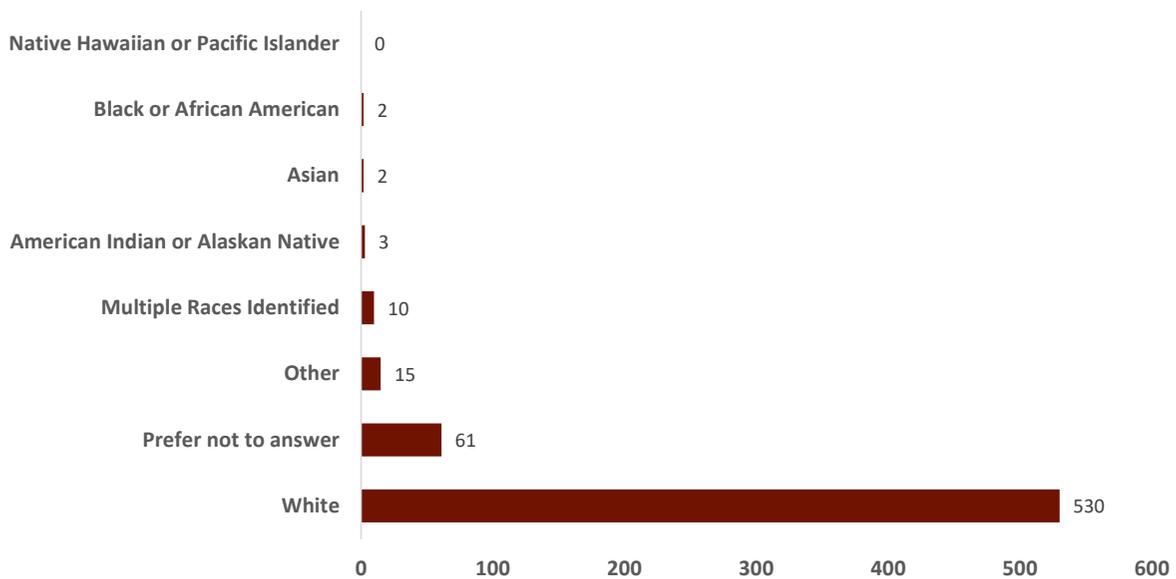


DEMOGRAPHICS

Gender

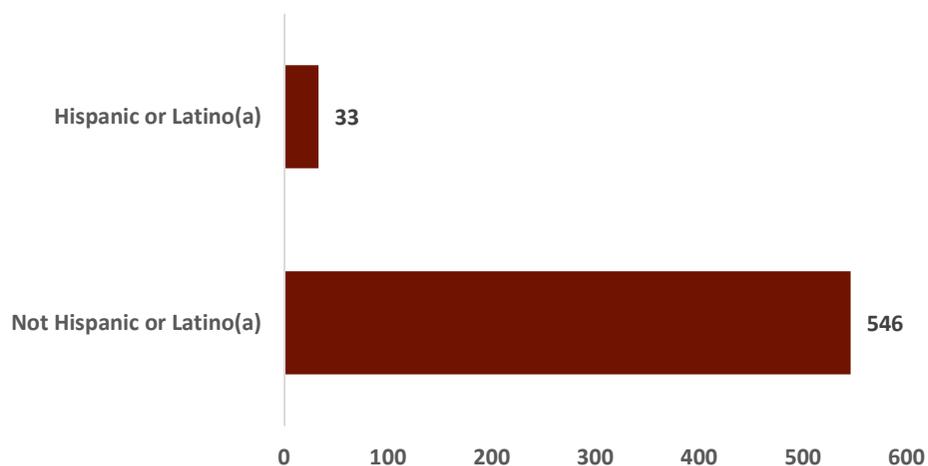


Race

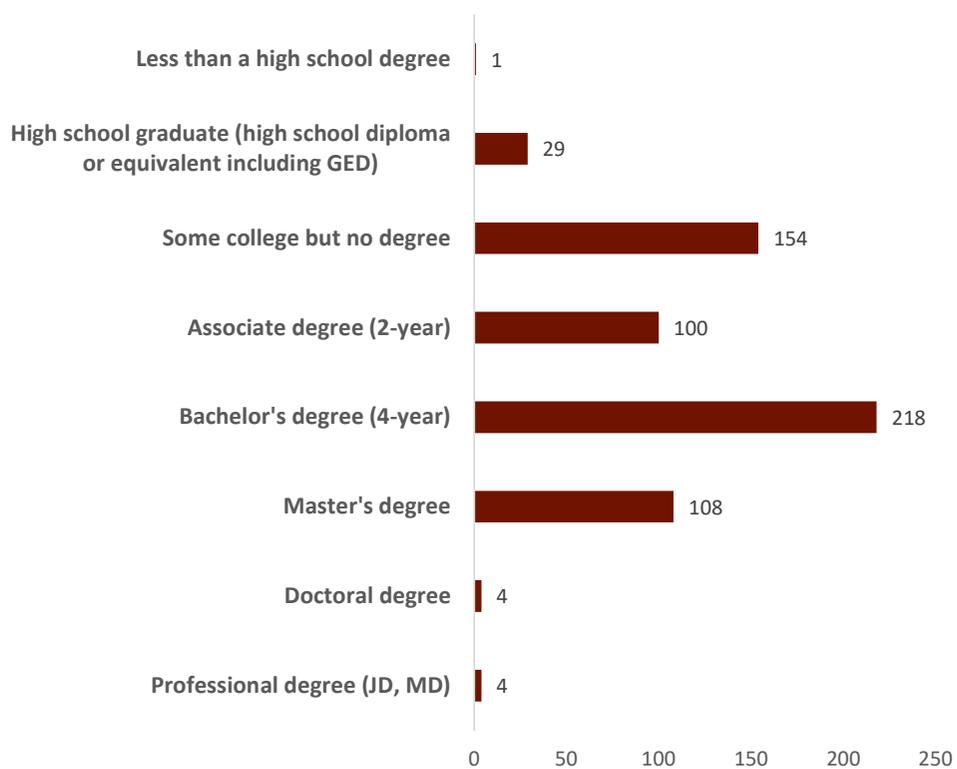




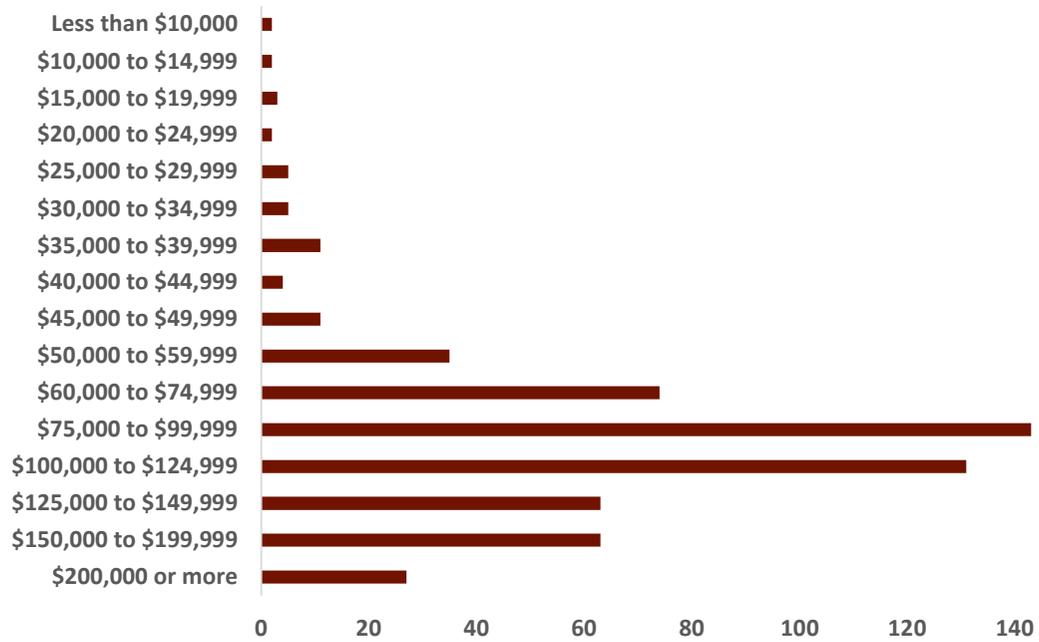
Ethnicity



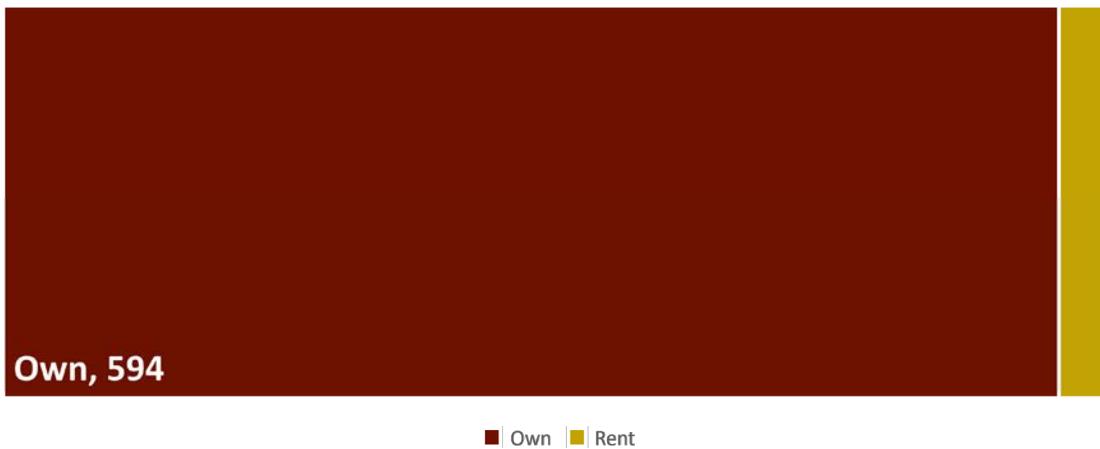
Level of Education



Household Income



Percent of Renters & Homeowners





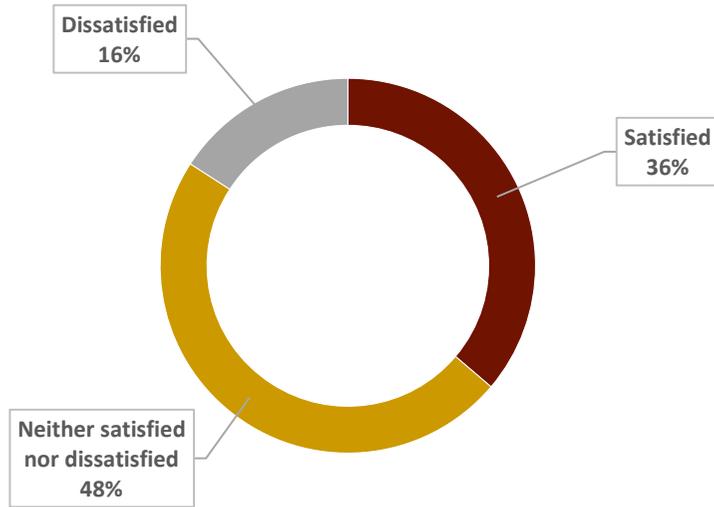
ABOUT THE RESIDENT SURVEY

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 2021 Resident Survey was offered from July 27th, 2021 through August 10th, 2021, 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. With that in mind, the sample is large enough to express valid results.

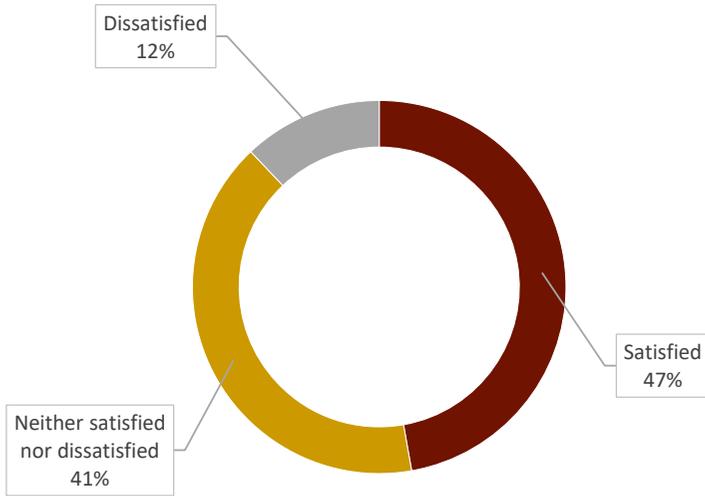
In total, there were 880 completed responses. The survey had 42 questions, including supplemental and optional questions, and took approximately 10 minutes to complete. All of the following survey responses and graphics use aggregated data to preserve anonymity of respondents.

Did you miss out on contributing to the annual resident survey? Sign up for notifications at emcity.org/notifyme or follow us on Facebook (@eaglemtncity) to make sure you don't miss your opportunity next year.

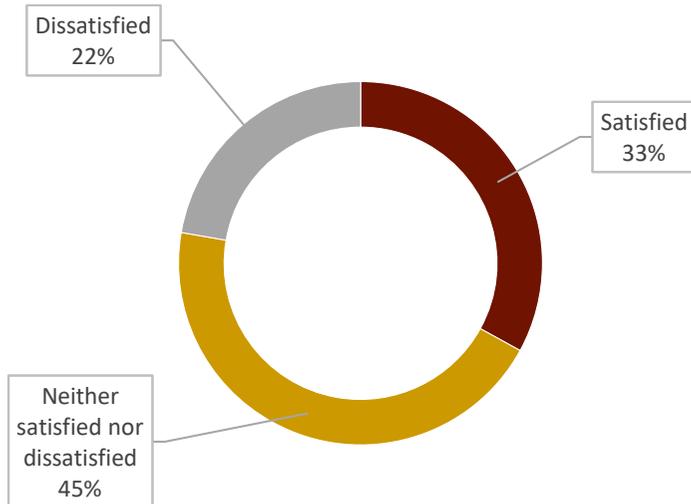
Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:



Responsiveness to problems



Effectiveness in making positive change in the community

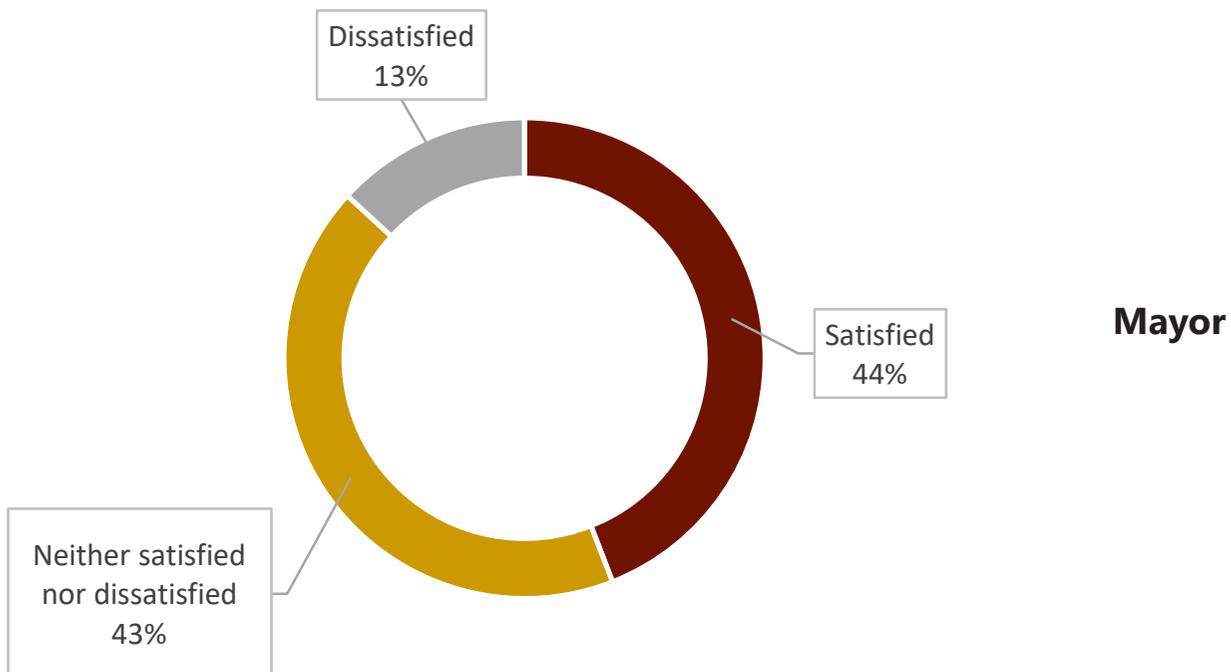
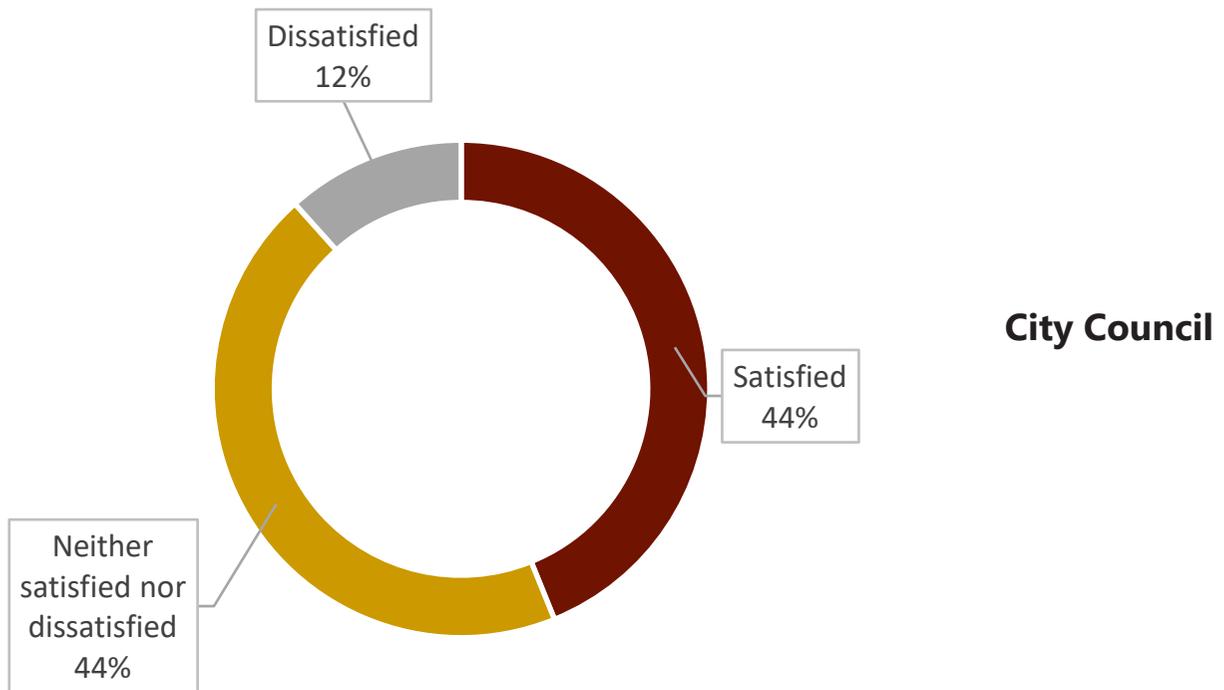


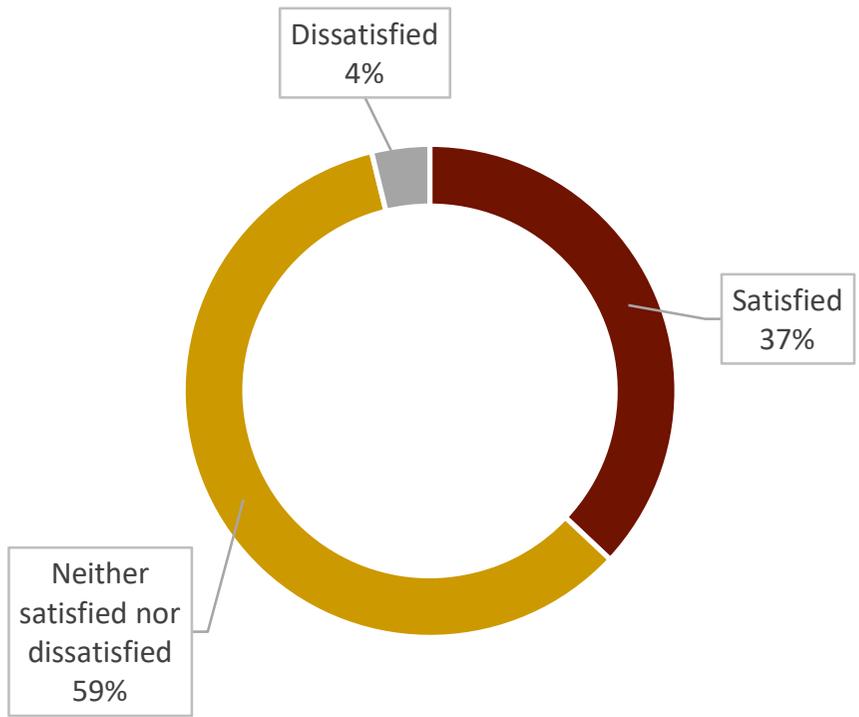
Involvement of residents in decisions

RESIDENT SURVEY RESULTS

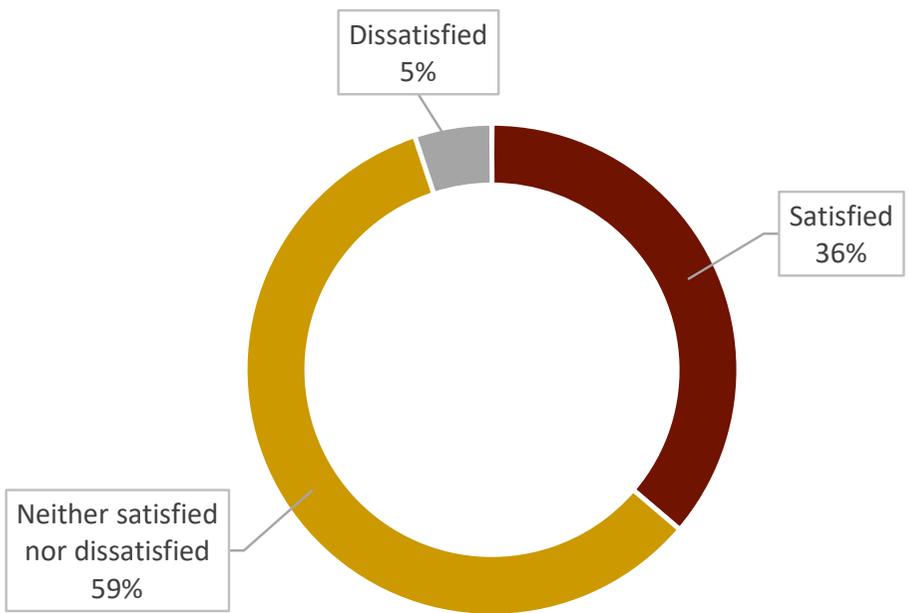


Please rate how satisfied you are with the following offices:



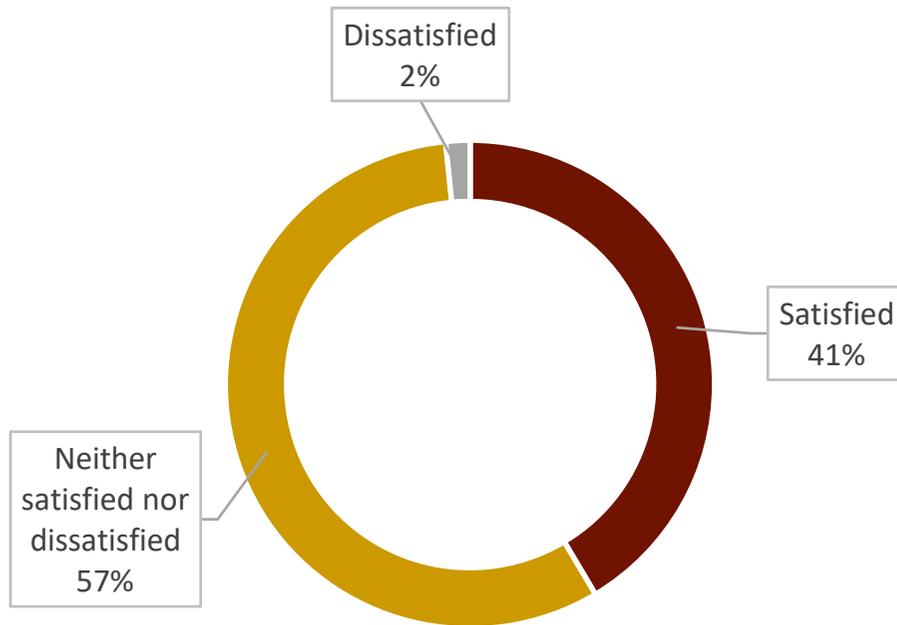


Finance Department

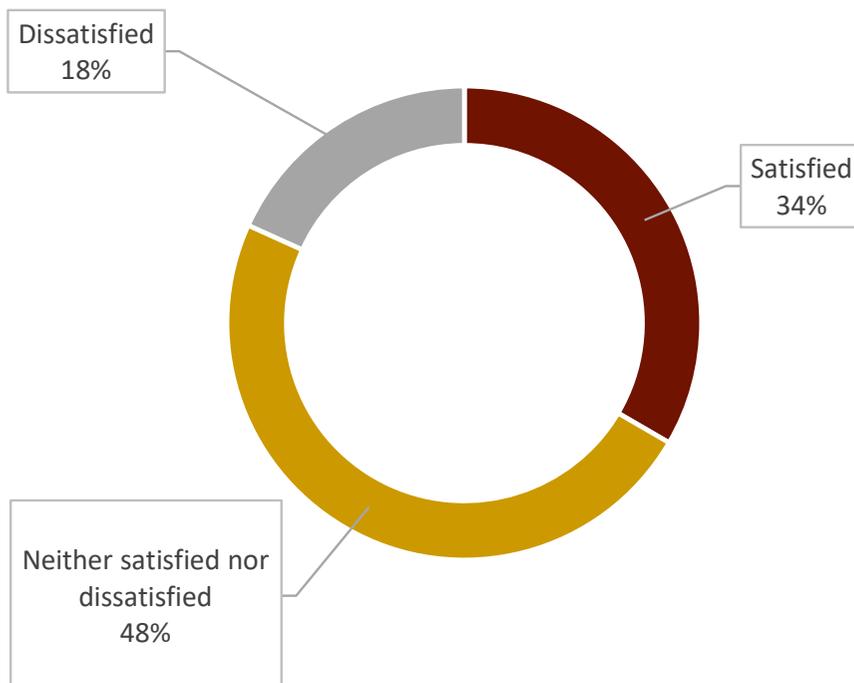


City Administrator

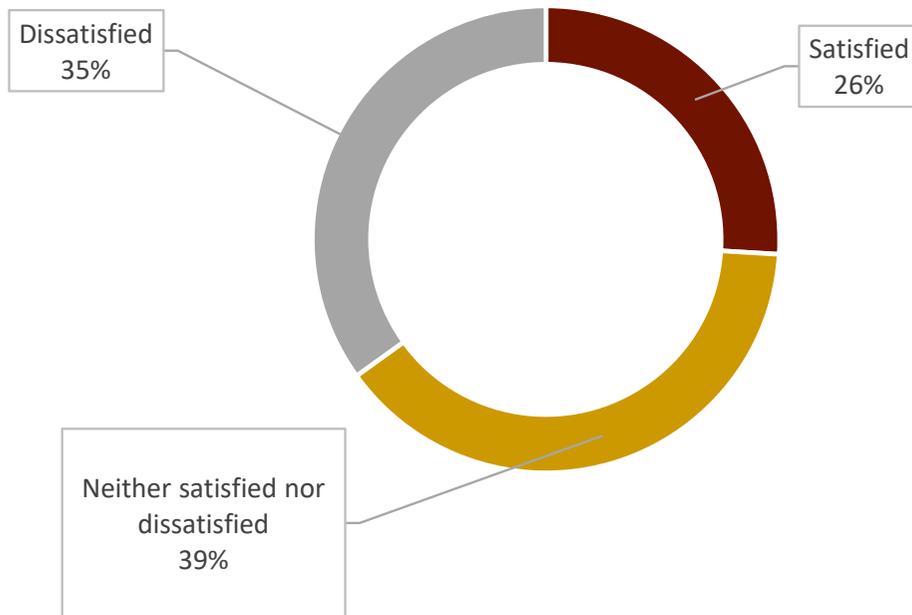
RESIDENT SURVEY RESULTS



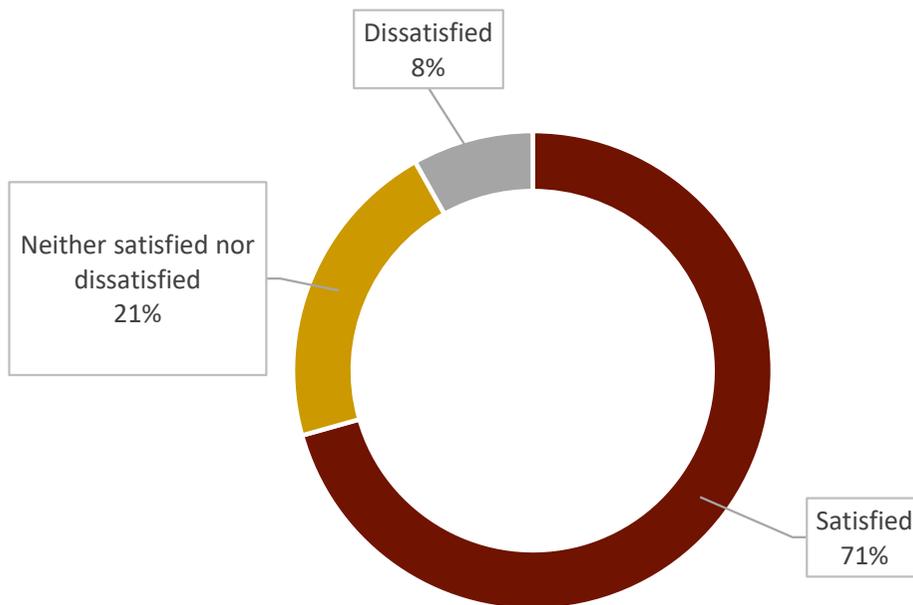
City Recorder



**Economic
Development**



City Planning

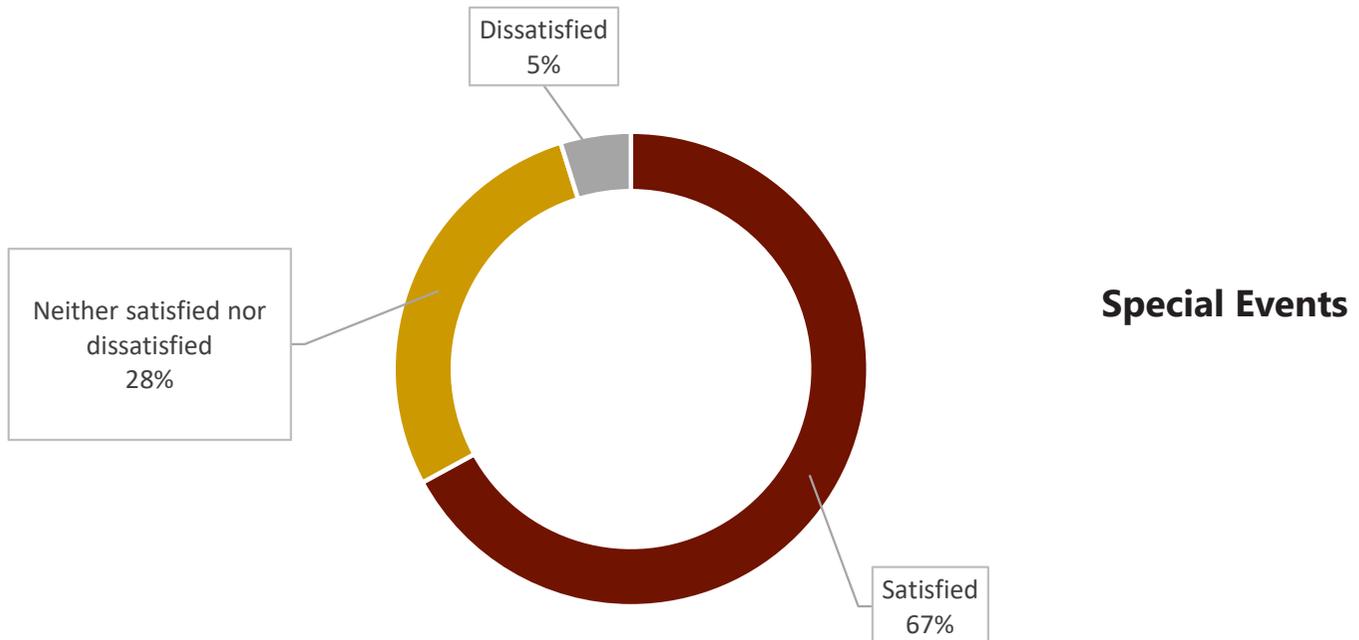
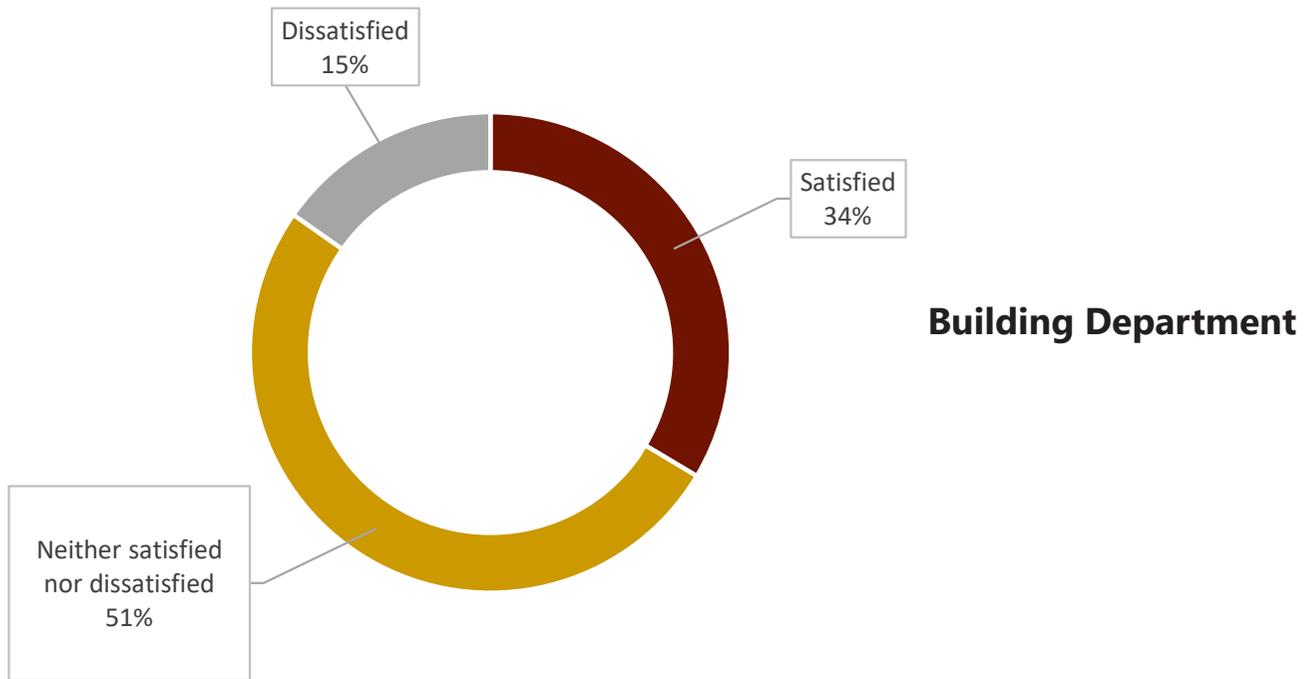


**Communications
Department**

RESIDENT SURVEY RESULTS



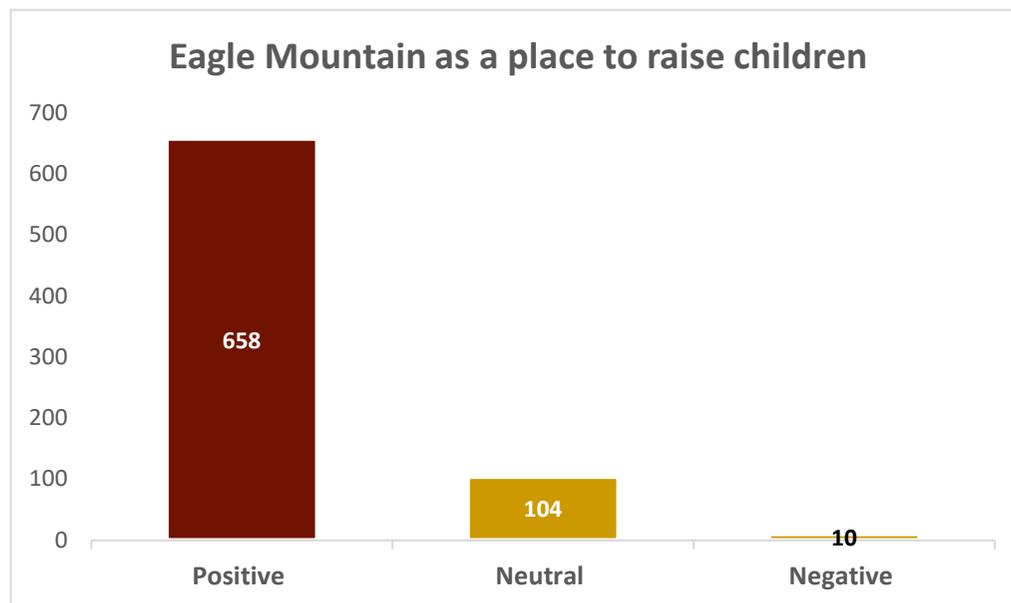
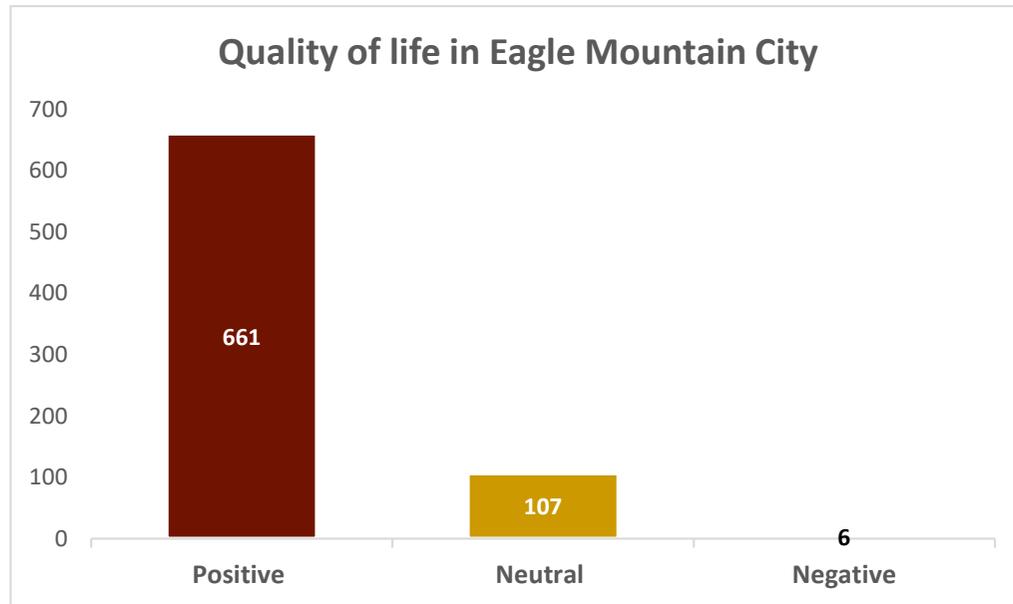
Please rate how satisfied you are with the following offices:



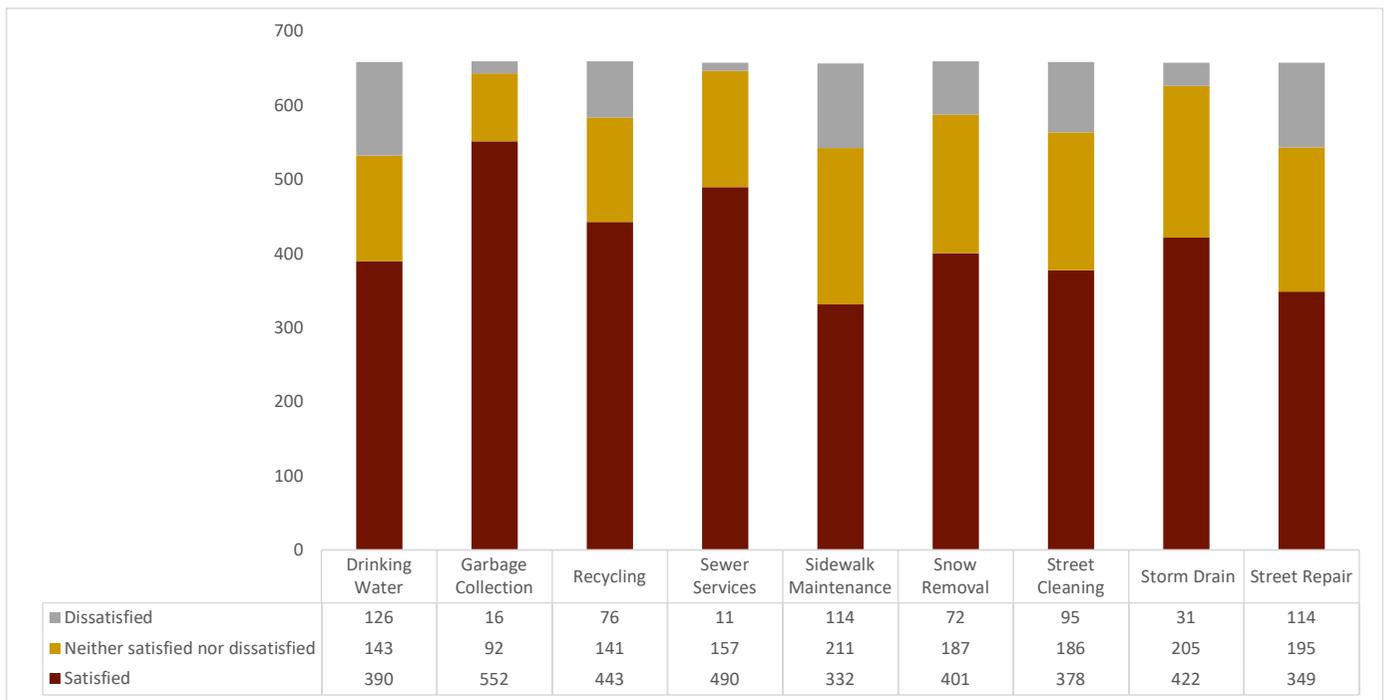
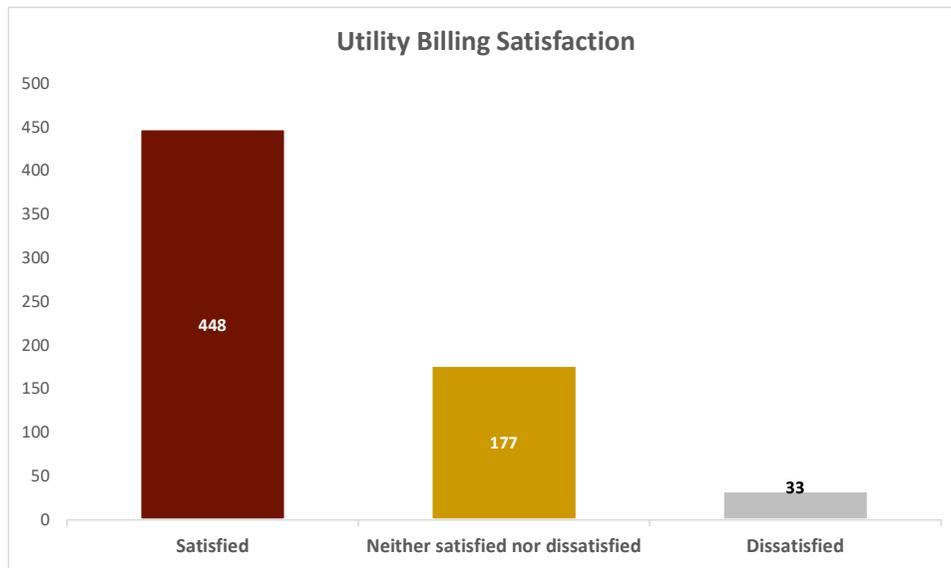
RESIDENT SURVEY RESULTS



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:

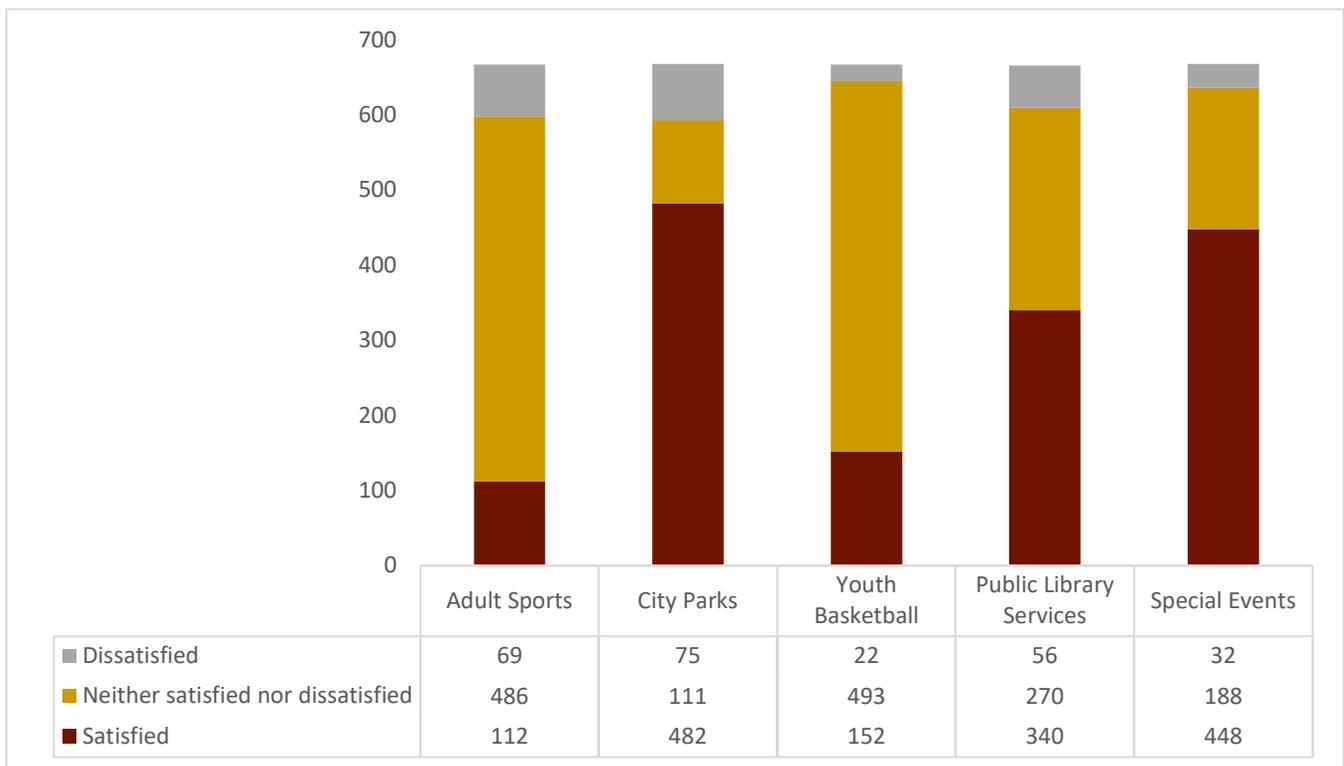




What respondents like the most about living in Eagle Mountain City



Please rate your satisfaction level with the following Recreation services:



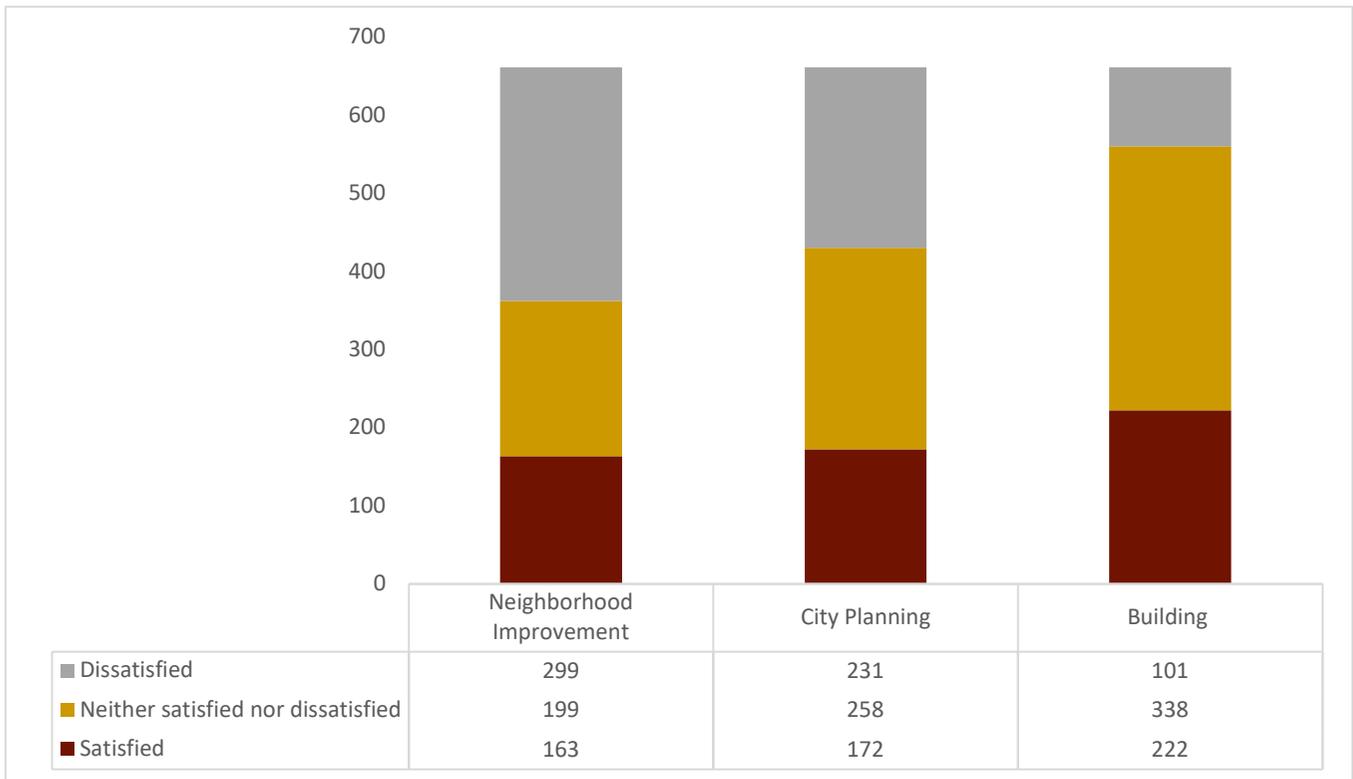
RESIDENT SURVEY RESULTS



What respondents say is the service most needed in Eagle Mountain City



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:

Government Sentiment						
Topic	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Effectiveness in making positive change						3.35
Resident involvement						3.11
Responsiveness to problems						3.20
Average Sentiment Scores -						3.22

Elected and Appointed Officials Sentiment						
Official	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Administrator	3.66	3.48	3.40	3.35	3.39	3.31
City Council						3.32
Mayor						3.31
Recorder	3.57	3.56	3.52	3.50	3.48	3.40
Average Sentiment Scores -	3.62	3.52	3.46	3.43	3.44	3.34

City Department and Services Sentiment						
Department/Service	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Adult Sports	3.06	3.08	3.08	3.13	3.10	3.06
Ambulance/Emergency Medical Services	3.93	3.73	3.77	3.79	3.57	3.52
Animal Control	3.39	3.36	3.39	3.39	3.30	3.21
Building Department	3.20	3.28	3.16	3.09	3.27	3.18
City parks	3.32	3.48	3.62	3.89	3.66	3.61
City Planning	3.08	3.11	2.95	2.81	3.05	2.91
Crime Prevention	3.66	3.61	3.64	3.65	3.52	3.41
Crossing Guards	3.94	3.83	3.93	3.87	3.55	3.54
Drinking water	3.51	3.57	3.52	3.51	3.51	3.40
Economic Development	3.20	3.31	3.33	3.23	3.27	3.15
Finance Department	3.31	3.46	3.44	3.44	3.41	3.33
Fire Services	4.01	3.94	3.97	3.99	3.81	3.70
Garbage Collection	3.98	4.01	3.94	3.95	3.76	3.81
Neighborhood Improvement						2.79
Public Information	3.78	3.68	3.79	3.12	3.76	3.62
Public Library Services	3.60	3.55	3.59	3.70	3.47	3.43
Recycling	3.72	3.67	3.63	3.53	3.54	3.56
Sewer services	3.48	3.81	3.81	3.79	3.77	3.73
Sidewalk maintenance	3.46	3.50	3.43	3.47	3.42	3.33
Snow removal	3.42	3.45	3.49	3.63	3.51	3.50
Special Events	3.58	3.80	3.85	3.95	3.60	3.62
Storm Drain	3.57	3.61	3.55	3.60	3.59	3.59
Street cleaning	3.40	3.47	3.46	3.53	3.48	3.43
Street repair	3.13	3.33	3.29	3.36	3.41	3.36
Traffic Enforcement	3.59	3.33	3.47	3.35	3.37	3.15
Utility Billing						3.63
Wildfire Services	3.79	3.86	3.78	3.86	3.81	3.61
Youth Sports (Basketball)	3.21	3.26	3.21	3.25	3.21	3.19
Average Sentiment Scores -	3.51	3.54	3.54	3.53	3.49	3.41

Overall Average Sentiment Score 2022 - 3.38

**Note:*

For FY 2022, the survey asked respondents to rate satisfaction with one of the following options: Satisfied, Neither satisfied nor dissatisfied, or Dissatisfied. To make a relevant comparison with previous years, the survey data was comparatively analyzed by assigning a weight to each response option: Satisfied (4), Neither satisfied nor dissatisfied (3), Dissatisfied (2).

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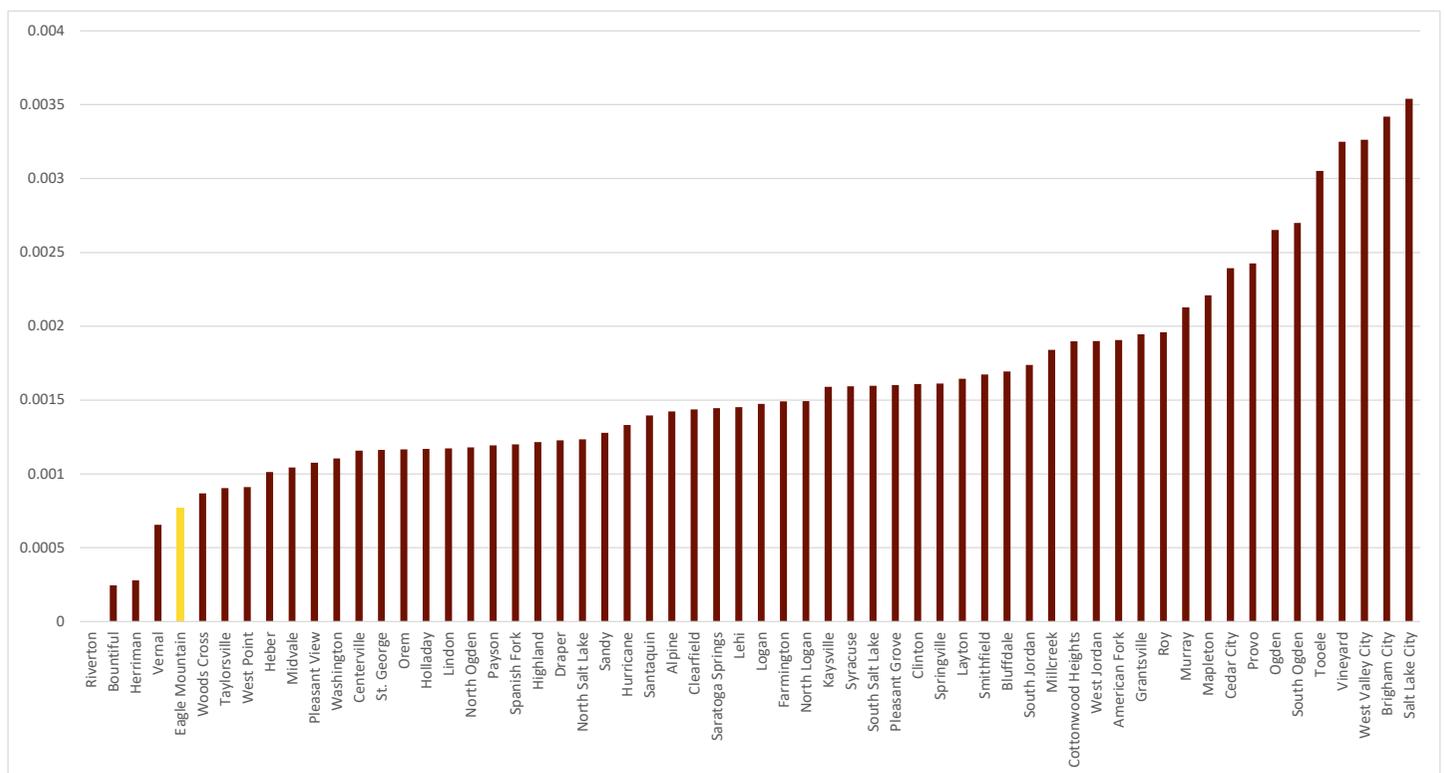
CITY PROPERTY TAX STUDY



Rank	City	County	Final Adopted Tax Rate FY 2022	Population
1	Riverton	Salt Lake County		44369
2	Bountiful	Davis County	0.000246	43921
3	Herriman	Salt Lake County	0.00028	55756
4	Vernal	Uintah County	0.000655	10468
5	Eagle Mountain	Utah County	0.000769	42013
6	Woods Cross	Davis County	0.000867	11668
7	Taylorsville	Salt Lake County	0.000904	59402
8	West Point	Davis County	0.00091	11349
9	Heber	Wasatch County	0.001013	17574
10	Midvale	Salt Lake County	0.001043	34434
11	Pleasant View	Weber County	0.001076	10808
12	Washington	Washington County	0.001104	31939
13	Centerville	Davis County	0.001158	17530
14	St. George	Washington County	0.001163	92378
15	Orem	Utah County	0.001166	98970
16	Holladay	Salt Lake County	0.001169	29885
17	Lindon	Utah County	0.001174	11462
18	North Ogden	Weber County	0.00118	20990
19	Payson	Utah County	0.001193	21033
20	Spanish Fork	Utah County	0.0012	41268
21	Highland	Utah County	0.001216	19241
22	Draper	Salt Lake County / Utah County	0.001227	48963
23	North Salt Lake	Davis County	0.001233	21204
24	Sandy	Salt Lake County	0.001279	94871
25	Hurricane	Washington County	0.001332	19855
26	Santaquin	Juab County / Utah County	0.001396	13507
27	Alpine	Utah County	0.001424	10495
28	Clearfield	Davis County	0.001437	32151
29	Saratoga Springs	Utah County	0.001446	35501
30	Lehi	Utah County	0.001451	73383
31	Logan	Cache County	0.001473	51680
32	Farmington	Davis County	0.001491	25387
33	North Logan	Cache County	0.001493	11304
34	Kaysville	Davis County	0.001589	32603
35	Syracuse	Davis County	0.001593	32420
36	South Salt Lake	Salt Lake County	0.001597	25248
37	Pleasant Grove	Utah County	0.001602	38241
38	Clinton	Davis County	0.001608	22728
39	Springville	Utah County	0.001612	33572
40	Layton	Davis County	0.001645	79012
41	Smithfield	Cache County	0.001674	12117
42	Bluffdale	Salt Lake County / Utah County	0.001695	17828
43	South Jordan	Salt Lake County	0.001738	78503
44	Millcreek	Salt Lake County	0.001841	60507
45	Cottonwood Heights	Salt Lake County	0.001898	33327
46	West Jordan	Salt Lake County	0.001899	116530
47	American Fork	Utah County	0.001906	33896
48	Grantsville	Tooele County	0.001945	12409
49	Roy	Weber County	0.001959	39559
50	Murray	Salt Lake County	0.002128	48355
51	Mapleton	Utah County	0.002209	11139
52	Cedar City	Iron County	0.002393	36090
53	Provo	Utah County	0.002426	116295
54	Ogden	Weber County	0.002651	87387
55	South Ogden	Weber County	0.0027	17133
56	Tooele	Tooele County	0.003051	37046
57	Vineyard	Utah County	0.003249	12570
58	West Valley City	Salt Lake County	0.003263	133894
59	Brigham City	Box Elder County	0.003419	19717
60	Salt Lake City	Salt Lake County	0.00354	204087

CITY PROPERTY TAX STUDY

Eagle Mountain has the **5th lowest FY 2022** property tax rate in a study comparing 60 Utah Cities with Populations over 10,000.



UTILITY SALE PROCEEDS PLAN



Project	Project Budget	Spent to Date	Remaining
Parks			
Current Park Improvements	\$ 270,000	\$ 271,996	\$ (1,996)
Cory B. Wride Memorail 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 Pavilion	\$ 50,000	\$ -	\$ 50,000
Park Bathrooms	\$ 320,000	\$ 224,969	\$ 95,031
Subtotal:	\$ 4,558,000	\$ 4,435,748	\$ 122,252
Streets			
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 Trails Landscaping	\$ 1,000,000	\$ 525,501	\$ 474,500
Walking Trail Connectivity	\$ 400,000	\$ 156,279	\$ 243,721
Walking Trail Amenities	\$ 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
Subtotal:	\$ 3,491,000	\$ 2,514,604	\$ 976,397
Cemetery			
Cemetery Fencing & Improvements	\$ 100,000	\$ 66,084	\$ 33,916
Subtotal:	\$ 100,000	\$ 66,084	\$ 33,916
Miscellaneous			
Accounts Receivable	\$ 1,000,000	\$ 1,000,000	\$ -
Neighborhood Match Grant Program	\$ 1,000,000	\$ 92,388	\$ 907,612
Eagle Mountain 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
Subtotal:	\$ 5,200,000	\$ 1,662,193	\$ 3,537,807
Totals			
Total:	\$ 13,349,000	\$ 8,678,629	\$ 4,670,372
		Approximate Amount Available	\$ 4,670,372
Total Remaining, Unbudgeted:			\$ -

Project Name	Project Description
	Parks
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	2020	2021	2022		2020	2021	2022
Building				Library			
Community Development Director	1.00	0.50	0.20	Library Director	1.00	1.00	1.00
Building Permit Technician	1.00	2.26	2.13	Assistant Librarian	1.00	1.00	1.00
Lead Inspector	1.00	1.00	1.00	Librarian	0.00	0.00	0.50
Building Inspector	3.76	3.50	4.00	Library Technicians	4.51	4.43	4.75
Executive Assistant	1.00	0.00	0.00	Parks			
Office Assistants	1.26	0.75	0.75	Parks & Recreation Director	0.63	0.90	0.90
Communications and Community Relations				Parks & Cemetery Supervisor	1.00	0.99	0.99
C&C Director	0.93	0.93	1.00	Parks Technician	7.50	7.00	8.00
Digital Communications Specialist	0.00	1.00	1.00	Seasonal Parks Worker	0.50	1.00	2.00
Receptionist	1.25	1.25	0.00	Administrative Assistant	0.00	0.25	0.25
Economic Development				Part-time	1.00	0.50	0.00
Economic Development Director	0.65	0.65	0.90	Planning			
Engineering				Community Development Director	1.00	0.50	0.50
City Engineer	1.00	1.00	1.00	Planning Manager	1.00	1.00	1.00
City Inspector	1.00	2.00	2.00	Planners	1.00	2.00	2.00
Blue Stakes Locator	1.00	1.00	1.00	Office Assistant	0.00	0.25	0.25
Engineering Assistant	2.50	2.50	3.00	Code Enforcement Officer	1.50	2.00	3.00
Compliance Manager	0.00	0.00	0.30	Police			
Office Manager	0.33	0.50	0.50	PT School Crossing Guards	4.52	4.52	4.52
Executive				Recorder			
Mayor	1.00	1.00	1.00	City Recorder	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	Deputy Recorder	2.00	2.00	2.00
Assistant City Administrator	0.50	0.50	0.50	City Treasurer	0.00	0.00	1.00
Executive Assistant	1.00	1.00	1.00	Customer Service Lead	0.00	0.00	1.00
Senior Project Manager	0.35	0.35	0.00	Customer Service Representatives	0.00	0.00	1.50
Management Analyst	0.90	0.90	0.90	Recording Secretary	0.50	0.50	0.50
Management Interns	0.66	0.66	0.66	Recreation			
Facilities				Parks & Recreation Director	0.33	0.08	0.08
Operations Director	0.00	0.50	0.50	Recreation Manager	1.00	1.00	1.00
Facilities Manager	0.50	1.00	1.00	Sports Coordinator	0.00	1.00	1.00
Environmental Compliance Officer	0.00	1.00	0.00	Recreation Assistant	1.00	0.25	0.25
Maintenance	2.00	0.75	0.25	Recreation Aide	1.60	1.40	1.25
Administrative Assistant	0.00	0.50	0.50	Senior Council			
Custodian	1.75	1.25	1.25	Special Events Director	0.10	0.10	0.10
Finance				Special Events			
Finance Director	0.50	0.50	1.00	Parks & Recreation Director	0.08	0.08	0.08
AP/AR Clerk	1.00	1.00	1.00	Special Events Director	0.90	0.90	0.90
Senior Accountant	0.00	0.00	1.00	Event Aide	0.67	0.67	1.00
Accountant	1.00	1.00	1.00	Streets			
Management Interns	0.00	0.33	0.33	Streets Manager	0.00	0.66	0.66
Financial Analyst	0.10	0.10	0.10	Streets Supervisor	0.66	1.00	1.00
Human Resources				Streets Technician	6.00	5.50	6.00
Human Resources Manager	1.00	1.00	1.00	Seasonal Streets Worker	0.50	1.00	1.00
Legislative				Administrative Assistant	0.25	0.25	0.25
City Council	5.00	5.00	5.00	Total:	78.67	82.89	89.99

Enterprise Fund	2020	2021	2022
Sewer			
Public Works Director	0.33	0.50	0.50
Assistant Public Works Director	0.34	0.00	0.00
Wastewater Supervisor	1.00	1.00	1.00
Wastewater Technician	3.53	4.00	4.00
Seasonal	0.00	0.25	0.25
Administrative Assistant	0.64	0.50	0.50
Storm Water			
Storm Water Supervisor	0.33	0.33	0.33
Storm Water Technician	3.00	3.00	2.00
Administrative Assistant	0.25	0.25	0.25
Water			
Public Works Director	0.34	0.50	0.50
Assistant Public Works Director	0.34	0.00	0.00
Water Supervisor	1.00	1.00	1.00
Water Technicians	5.53	6.50	5.00
Meter Reader	1.00	0.63	0.63
Part-time	0.63	0.31	0.31
Administrative Assistant	0.25	0.50	0.50
Total:	18.51	19.27	16.77

Internal Service Fund	2020	2021	2022
GIS			
GIS Technician	1.50	1.00	2.00
GIS Interns	0.00	0.66	0.66
Utility Billing			
Utility Billing Team Leader	1.00	1.00	1.00
Utility Billing Clerk	2.88	2.89	2.89
Fleet Fund			
Facilities and Fleet Manager	1.50	0.50	1.00
Facilities and Fleet Technician	0.00	1.00	1.00
Total:	6.88	7.05	8.55

Special Revenue Fund	2020	2021	2022
Cemetery			
Parks and Recreation Director	0.05	0.05	0.05
Total:	0.05	0.05	0.05

FTE Totals	2020	2021	2022
General Fund	78.67	82.89	89.99
Enterprise Fund	18.51	19.27	16.77
Special Revenue Fund	0.05	0.05	0.05
Internal Service Fund	6.88	7.05	8.55
Total:	104.11	109.26	115.36

FY 2021 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</u>
General Government						
HR Management Software	10-19-41955-4261	\$ -	\$ 35,000.00	\$ 35,000.00	Fund Balance/GF Revenue Incr.	7/21/2020
Accela Land Mgmt Software (Yearly)	10-19-41955-4261	\$ 30,000.00	\$ 50,000.00	\$ 20,000.00	F.B./GF Rev. Incr./Implementation Savings	7/21/2020
Engineer in Training	10-11-41710	\$ -	\$ 89,698.00	\$ 89,698.00	Fund Balance/GF Revenue Incr.	10/20/2020
Rocky Mountain Power WattSmart LED upgrades	10-19-41950-2610	\$ -	\$ 4,020.00	\$ 4,020.00	Fund Balance/GF Revenue Incr.	1/19/2021
Accela Land Mgmt implementation change order	10-19-41955-7412	\$ 60,000.00	\$ 75,000.00	\$ 15,000.00	Fund Balance/GF Revenue Incr.	1/19/2021
Roads - Surface treatments bid awarded	10-41-44100-5122	\$ 935,000.00	\$ 1,199,000.00	\$ 264,000.00	Fund Balance/GF Revenue Incr.	3/16/2021
Engineering - Transportation Master Plan	10-11-41710-4531	\$ -	\$ 100,000.00	\$ 100,000.00	GF Revenue Incr./ Grant \$25k	3/16/2021
Proctive supplies (facemasks, shields, hand sanitizer)	10-19-41980-2379	\$ 12,500.00	\$ 16,708.00	\$ 4,208.00	CARES Funding	3/16/2021
Marketing - Branded EM Facemasks	10-19-41970-5003	\$ 12,000.00	\$ 23,500.00	\$ 11,500.00	CARES Funding	3/16/2021
UFA-COVID Expense Contribution	10-21-42100-4531	\$ -	\$ 64,044.00	\$ 64,044.00	CARES Funding	6/15/2021
Sheriff's Contract	10-21-42100-4520	\$ 3,155,000.00	\$ 3,365,055.00	\$ 210,055.00	CARES Funding	6/15/2021
Dispatch Fees	10-21-42100-4525	\$ 140,000.00	\$ 160,000.00	\$ 20,000.00	GF Revenue Incr.	6/15/2021
Springbrook Maintenance Fees 2019-2021	10-19-41955-4261	\$ 207,400.00	\$ 267,400.00	\$ 60,000.00	GF Revenue/Fund Balance	6/15/2021
Professional & Tech (WC3 services, including commercial plan reviews, solar plan reviews, inspections)	10-31-42420-4531	\$ 420,000.00	\$ 500,000.00	\$ 80,000.00	GF Revenue Incr.	
Subtotal General Government:		\$ 4,971,900.00	\$ 5,949,425.00	\$ 977,525.00		

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>
Sewer Plant Expansion (in Impact Fee Fund)	52-	\$ -	\$ 3,000,000.00	\$ 3,000,000.00	Impact Fee Fund Bal. (already budgeted)	7/21/2020
Water/Sewer Building (in Impact Fee Funds)	51/52	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	Impact Fee Fund Bal. (already budgeted)	7/21/2020
CWP Advance Water Share Purch. (discount)	51-	\$ 3,000,000.00	\$ 16,000,000.00	\$ 13,000,000.00	Developer Purchase Bal. (already received)	7/21/2020
Pole Canyon Interconnect	51-	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	Impact Fee Fund Bal. (already budgeted)	7/21/2020
Facebook Reimbursable 3.5 MG Tank	51-81-51100-7321	\$ 331,616.00	\$ 649,616.00	\$ 318,000.00	Facebook Development Agreement	10/20/2020
Water Re-Use Master Plan	5145-51000-4550	\$ -	\$ 60,000.00	\$ 60,000.00	Operating Revenue	1/19/2021
CWP Advance Water Share Purch. (discount)	51-81-51100-7314	\$ 16,000,000.00	\$ 5,367,400.00	\$ 21,367,400.00	Pre-paid development fees for water	6/15/2021
Subtotal Enterprise Funds:		\$ 19,331,616.00	\$ 30,577,016.00	\$ 43,245,400.00		

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</u>
Cory B Wride Memorial Park Phase 2	47-81-45100-7001	\$ -	\$ 4,318,522.00	\$ 4,318,522.00	Impact Fees	1/19/2021
Subtotal Capital Projects:		\$ -	\$ 4,318,522.00	\$ 4,318,522.00		

DEBT SERVICE 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>
Streets SIB Loan Pmt FY 2020 & 2021	-	468,444.00	\$ 468,444.00	Impact Fees	10/20/2020
Subtotal Debt Service:	<u>\$ -</u>	<u>\$ 468,444.00</u>	<u>\$ 468,444.00</u>		

OTHER 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>
Fleet-Vehicle Purchases/Maintenance	54-	\$ 849,926.00	\$ 1,000,000.00	\$ 150,074.00	Additional vehicles add to Fleet with CARES funding for COVID	6/15/2021
Park Impact Fee Reimbursements	15-	\$ 1,250,000.00	\$ 6,500,000.00	\$ 5,250,000.00	Due to Other Funds & Development Reimbursements	6/15/2021
Wastewater Impact Fees Reimbursements	12-	\$ 5,200,000.00	\$ 7,000,000.00	\$ 1,800,000.00	Due to Other Funds & Development Reimbursements	6/15/2021
Stormwater Impact Fee Reimbursements	17-	\$ 5,000.00	\$ 500,000.00	\$ 495,000.00	Due to Other Funds & Development Reimbursements	6/15/2021
SID 97-1	70-	\$ 250,000.00	\$ 350,000.00	\$ 100,000.00	Development Reimbursements	6/15/2021
SID 98-3	73-	\$ 150,000.00	\$ 200,000.00	\$ 50,000.00	Development Reimbursements	6/15/2021
Subtotal Other:		<u>\$ 7,704,926.00</u>	<u>\$ 15,550,000.00</u>	<u>\$ 7,845,074.00</u>		

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



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



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 1st to June 30th 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

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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.

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.



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



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



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 2021 - 2022 BUDGET



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