

RESOLUTION NO. R- 08 -2021

**A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH,
ADOPTING THE EAGLE MOUNTAIN CITY TENTATIVE BUDGET FOR
FISCAL YEAR 2021-2022 AND SETTING A PUBLIC HEARING FOR
ADOPTION OF THE FINAL BUDGET**

WHEREAS, on May 4, 2021, the Finance Director submitted a tentative budget to the City Council;
and

WHEREAS, the City Council desires to adopt the tentative budget as required by State law; and

WHEREAS, the City Council desires to make the budget available for public review and comment
at least ten days prior to the public hearing; and

WHEREAS, the City Council desires to set a public hearing for June 1, 2021, at 7:00 p.m. to receive
additional public input on the budget; and

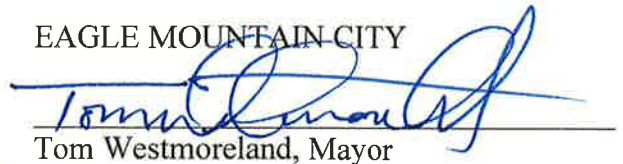
WHEREAS, the City Council desires to adopt the final budget on June 15, 2021;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Eagle Mountain City, Utah, as
follows:

1. The City Council hereby adopts the tentative budget attached as Exhibit A.
2. The City Council will conduct a public hearing to review the final budget for Fiscal Year
2021-2022 on June, 2021, at 7:00 p.m.
3. The City Council plans to adopt the final budget for fiscal year 2021-2022 on June 15, 2021.

PASSED AND APPROVED this 4th day of May, 2021.

EAGLE MOUNTAIN CITY


Tom Westmoreland, Mayor

ATTEST:


For: Fionnuala B. Kofoed, MMC
City Recorder



CERTIFICATION

The above Resolution was adopted by the City Council of Eagle Mountain City, Utah on this 4th day of May 2021.

Those voting aye:	Those voting nay:	Those excused:	Those abstaining:
<input checked="" type="checkbox"/> Donna Burnham	<input type="checkbox"/> Donna Burnham	<input type="checkbox"/> Donna Burnham	<input type="checkbox"/> Donna Burnham
<input checked="" type="checkbox"/> Melissa Clark	<input type="checkbox"/> Melissa Clark	<input type="checkbox"/> Melissa Clark	<input type="checkbox"/> Melissa Clark
<input checked="" type="checkbox"/> Colby Curtis	<input type="checkbox"/> Colby Curtis	<input type="checkbox"/> Colby Curtis	<input type="checkbox"/> Colby Curtis
<input checked="" type="checkbox"/> Jared Gray	<input type="checkbox"/> Jared Gray	<input type="checkbox"/> Jared Gray	<input type="checkbox"/> Jared Gray
<input checked="" type="checkbox"/> Carolyn Love	<input type="checkbox"/> Carolyn Love	<input type="checkbox"/> Carolyn Love	<input type="checkbox"/> Carolyn Love



 Fionnuala B. Kofoed, MMC
 City Recorder



Posted to City bulletin boards on 05.13.2021 by CP.

Exhibit A

City Of Eagle Mountain
Budget Summary- Debt Service Fund
Final Budget Appropriation
Fiscal Year 2021

Expenditures Sources from various Debts:

98-1 SID	\$	0
2013-1 SAA		126,750
2000-1 SID		0
97-1 SID		0
98-3 SID		0

Total Debt Service expenditures: 126,750

Revenues:

98-1 SID		0
2013-1 SAA		126,750
2000-1 SID		0
97-1 SID		0
98-3 SID		0

Total Revenues \$ 126,750

Total proposed appropriation 126,750

Excess/Deficit Revenues over Appropriation \$ 0

*Deficit to come from fund balance

Fund 72: 2013 AA

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
72-71-47172-4140	Banking Fees	1,770	1,750	1,750
72-71-47172-8111	Principal	220,000	55,000	55,000
72-71-47172-8121	Interest	44,163	45,000	45,000
72-71-47172-8151	Paying Agent Fees	5,075	5,000	5,000
72-71-47172-9110	Administration Overhead	20,000	20,000	20,000
72-81-72000-6600	Reimbursement of Bond Proceeds			
Total Financing Uses:		291,008	126,750	126,750

REVENUES		2020 Actual	2021 Projected	2022 Proposed
72-00-34311-0000	Assessments Collected	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	6,255		
72-00-39111-0000	SAA Proceeds			
Total Financing Sources:		175,185	126,750	126,750

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		(115,823)	-	-
Fund Balance (Deficit)- Beginning:		299,925	184,102	184,102
Fund Balance (Deficit)- Ending:		184,102	184,102	184,102

Fund 70: 97-1 SID

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
70-61-48100-9147	Due To Capital Projects			
70-71-47170-4140	Banking Fees			
70-71-47170-8151	Paying Agent Fee			
70-81-70000-6600	Reimbursement of Equity Buy-In	705,848	736,800	-
Total Financing Uses:		705,848	736,800	-

REVENUES		2020 Actual	2021 Projected	2022 Proposed
70-00-34851-0000	Equity Buy-In Transportation	882,310	921,000	
70-00-37010-0000	Interest			
70-00-37090-0000	Other Revenue			
Total Financing Sources:		882,310	921,000	-

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		176,462	184,200	-
Fund Balance (Deficit)- Beginning:		5,861	182,323	366,523
Fund Balance (Deficit)- Ending:		182,323	366,523	366,523

Fund 73: 98-3 SID

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
73-71-47173-4140	Banking Fees			
73-71-47173-8111	Principal			
73-71-47173-8121	Interest			
73-61-48100-9147	Due to Capital Projects Fund			
73-81-73000-6600	Reimbursement of Equity Buy-In	359,051	332,207	
Total Financing Uses:		359,051	332,207	-

REVENUES		2020 Approved	2020 Projected	2021 Proposed
73-00-34311-0000	Assessments Collected			
73-00-34861-0000	Equity Buy-In Transportation	367,510	339,925	
73-00-34862-0000	Equity Buy-In Storm Water	81,304	75,333	
73-00-37010-0000	Interest			
73-00-38146-0000	Due From Road Cap Project Fund			
Total Financing Sources:		448,814	415,259	-

BALANCE SUMMARY		2020 Approved	2020 Projected	2021 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		89,763	83,052	-
Fund Balance (Deficit)- Beginning:		5,781	162,783	245,835
Fund Balance (Deficit)- Ending:		95,544	245,835	245,835

Fund 47- Capital Projects- General Fund
Department- 0

EXPENDITURES	2020 Actuals	2021 Projected	2022 Proposed
Streets			
47-80-44100-7101 USP - PE Pkwy Widening at Hidden Hollow	125,845		
47-81-44100-7014 Traffic Signals		175,000	
47-81-44100-7015 PE Pkwy Widening at Hidden Hollow	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	
Airport Road (Land, First Phase, Light)	52,425	1,000,000	
47-81-44100-7022 Aviator Ave. Extension	50,970		
47-81-44100-7023 Facebook Pony Express South Extension	166,553		
47-81-44100-7024 St. Andrews Dr. Reimbursement Agreement	45,088		
Parks			
47-80-45100-7105 USP - Trail Additions	38,598		
47-80-45100-7106 USP - City Center Streetscape Landscape		40,000	
47-80-45100- USP - Recreation Facilities	45,750		
47-81-45100-7001 Cory Wride Memorial Park	73,526	5,318,522	
47-81-45100-7021 Smith Ranch Park	30,895	7,500	
47-81-45100-7024 Misc. Parks	358,733	176,267	
47-81-45100-7036 City Entrance/Wayfinding Signs	7,784	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	
Other GF Projects			
47-81-41950-7002 Misc Facilities Projects	4,500		
47-81-45100-7111 Land and Rights of Way	26,479		
47-81-45800-7211 Library Capital Project	104,223	40,000	
47-81-41950-7002 Misc. Projects from List		1,110,000	
47-81-41950-7002 CD Bldg Extension & Move Salt Shed	100,000		
47-81-41970-7001	145,140		
Park and Recreation Grant Projects		75,000	
Expenditure Total:	5,113,691	12,590,389	-

REVENUES	2020 Actuals	2021 Projected	2022 Proposed
47-00-33112-0000 Recreational Trails Grant	16,077	48,100	
47-00-33400-0000 Misc State Grant Revenue		24,050	
47-00-37010-0000 Interest Revenue	3,083		
47-00-39710-0000 Contributions From Developer	1,316,880		
47-00-38110-0000 Due From General Fund Balance	6,000,000	7,200,000	3,534,830
47-00-38111-0000 Due From Water Impact Fee Fund			
47-00-38112-0000 Due From Wastewater Impact Fee Fund			
47-00-38117-0000 Due From Storm Water Impact Fee Fund			
47-00-38118-0000 Due From Transportation Impact Fee Fund			
47-00-38115-0000 Due From Parks Impact Fee Fund	185,461	5,318,522	
47-00-38153-0000 Due From Electric Utility Sale Proceeds (USP)			
47-00-38155-0000 Due From Gas Utility Sale Proceeds (USP)	213,961		
47-00-39140-0000 Loan Proceeds	2,000,000		
Use of Fund Balance Reserve			
Revenue Total:	9,735,461	12,590,672	3,534,830

BALANCE SUMMARY	2020 Actuals	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing			
Sources over Financing Uses:			
Fund Balance (Deficit)- Beginning:	4,621,771	283	3,534,830
Reserved for Park Fee-In-Lieu:	7,666,037	12,287,808	12,288,091
Use of Fund Balance Reserve:			
Fund Balance (Deficit)- Ending:	12,287,808	12,288,091	15,822,921

City Of Eagle Mountain
Budget Summary- ENTERPRISE FUND
Tentative Budget Proposed
Fiscal Year 2022

Revenue Sources from various Enterprises:

Solid Waste	\$	2,478,856
Water		12,441,236
Wastewater		7,083,032
Stormwater		<u>766,015</u>

Total revenues	\$	22,769,139
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Total fund Balance- (from previous year)

Total appropriable revenues	<u>22,769,139</u>
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Expenditures:

Solid Waste	\$	2,486,394
Water		11,875,533
Wastewater		6,392,100
Stormwater		<u>1,117,578</u>

Total expenditures	\$	21,871,605
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Other Financing Uses:

Debt Service	0
Transfer to capital projects fund	0

Total proposed appropriation	<u>21,871,605</u>
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Excess/(Deficit) Revenues over Appropriation	\$	<u><u>897,534</u></u>
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Fund 51- Water Utility Summary
Sub 45- Utility Services
Department 51000

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	526,627	648,663	711,268
Materials, Supplies & Services	3,536,096	4,027,860	3,969,750
Capital Outlay	8,506,047	22,729,999	5,650,000
Debt Service	569,181	592,655	603,056
Interfund Transactions	847,021	895,962	941,459
Expenditure Total:	13,984,972	28,895,140	11,875,533

REVENUES	2020 Actual	2021 Projected	2022 Proposed
51-00-33550-0000 CWP Water Shares Sold	5,938,834	7,525,402	5,000,000
51-00-35110-0000 Utility Billing- Water	4,255,257	5,448,551	5,829,950
51-00-35120-0000 Damage to Service	3,700	1,346	
51-00-35130-0000 Hydrant Meter Revenue	62,779	86,735	75,000
51-00-35160-0000 Meter Fee- Water	197,410	174,405	150,000
51-00-35170-0000 Connection Fees	548,100	648,767	668,230
51-00-35999-0000 YEC Audit Adjustments & Accruals	103,718		
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges	39,595	70,000	40,000
51-00-37010-0000 Interest Earnings	156,873	75,000	75,000
51-00-37090-0000 Other Miscellaneous	1,630		
51-00-39710-0000 Contributions- From Developer	4,222,668	3,075,953	
51-00-38111-0000 Due From Water Impact Fee Fund		4,585,646	603,056
Use of Water Fund Balance Reserve			
Revenue Total:	15,530,564	21,691,806	12,441,236

BALANCE SUMMARY	2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	3,509,435	(5,103,334)	2,665,703
Fund Balance (Deficit)- Beginning:	7,049,413	10,558,848	(132,426)
Reserved for Current CWP Share Liability:		(5,587,940)	
Use of Fund Balance Reserve:			
Fund Balance (Deficit)- Ending:	10,558,848	(132,426)	2,533,278

PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	7.84	7.84	9.00
Part-time/Seasonal	1.25	1.25	0.63
FTE Total:	9.09	9.09	9.63

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

Personnel Services	2020 Actual	2021 Projected	2022 Proposed
51-45-51000-1111 Salaries - FT	347,424	357,662	408,114
51-45-51000-1112 Salaries - PT	12,550	15,654	19,500
51-45-51000-1211 Overtime	12,305	8,440	20,000
51-45-51000-1300 Employee Benefits	28,918	27,366	25,308
51-45-51000-1321 Clothing Allowance	3,700	4,200	2,850
51-45-51000-1511 FICA	780	2,704	1,209
51-45-51000-1512 Medicare	5,265	5,433	6,206
51-45-51000-1521 Retirement	23,460	70,079	70,512
51-45-51000-1531 Worker's Compensation (State Insurance Fund)	4,762	3,051	3,000
51-45-51000-1541 Health Insurance	78,145	143,865	137,239
51-45-51000-1545 Dental Insurance	7,200	7,760	11,804
51-45-51000-1548 Vision Insurance	893	1,091	1,988
51-45-51000-1561 Long Term Disability	1,226	1,359	3,538
Total:	526,627	648,663	711,268

Materials, Supplies, Services	2020 Actual	2021 Projected	2022 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships (RWAU, APWA)	783	2,750 500	2,750
51-45-51000-2211 Public Notices			
51-45-51000-2321 Travel & Training	8,693	14,260	7,000
51-45-51000-2369 Meetings (Education)	80	300	300
51-45-51000-2411 Office Expenses & Supplies			
51-45-51000-2431 Uniforms & Clothing			
51-45-51000-2513 Equipment Supplies & Maintenance	331,851	220,000	200,000
51-45-51000-2515 SCADA Maintenance and Upgrades	11,340	28,000	28,000
51-45-51000-2521 Vehicle Fuel & Maintenance			
51-45-51000-2610 Buildings & Grounds Maintenance		2,500	3,500
51-45-51000-3111 Utilities	514,399	650,000	700,000
51-45-51000-4121 Attorney Fees	12,922	25,000	25,000
51-45-51000-4140 Banking Fees	36,391	34,000	34,000
51-45-51000-4211 Computer Network & Data Process			
51-45-51000-4271 Itron Support	8,776		36,450
51-45-51000-4320 Engineering Services	3,514	200,000	25,000
51-45-51000-4391 Blue Staking	8,942	7,800	10,000
51-45-51000-4392 Valve Maintenance	3,101	30,000	30,000
51-45-51000-4394 Collar Maintenance	10,000	20,000	20,000
51-45-51000-4393 Lab Work	28,215	20,000	20,000
51-45-51000-4521 Collection Fees			
51-45-51000-4531 Professional/Technical Services	89,135	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		7,750	7,750
51-45-51000-5002 Misc. Services & Supplies			
51-45-51000-5311 Meters-Water (New)	240,400	300,000	400,000
51-45-51000-5312 Meters-Water (Replacement)	200,000	200,000	225,000
51-45-51000-5721 Chemicals/Fertilizers	10,000	15,000	20,000
51-45-51000-5760 Other Special Departmental Supplies			
51-45-51000-5999 Depreciation	1,963,843	2,100,000	2,100,000
51-45-51000-6000 Bad Debt Expense	(3,969)		
51-45-51000-6211 Insurance & Surety Bonds	57,678	25,000	50,000
Total:	3,536,096	4,027,860	3,969,750

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

Capital Outlay	2020 Actual	2021 Projected	2022 Proposed
51-45-51000-7000 Capital Outlay			650,000
51-45-51000-7410 Equipment	144,230		
51-45-51000-7412 Computer Equipment			
51-45-51000-7691 Water Rights			
51-81-51100-7314 CWP Shares	3,602,217	17,154,046	5,000,000
51-81-51100-7317 Unity Pass Parallel Lines	1,164,541		
51-81-51100-7319 Silverlake PRV	149,100		
51-81-51100-7320 Facebook Reimbursable City Center Well	194,347		
51-81-51100-7321 Facebook Reimbursable 3.5 MG Tank	1,001,251	649,616	
51-81-51100-7322 Facebook Reimbursable Redundant Water Line	512,186	585	
51-81-51100-7323 Facebook Reimbursable Reuse Storage & Pump	1,649,266	125,752	
51-81-51100-7324 Aviator Ave Water Lines	88,910		
51-81-5700-7327 Pole Canyon Water Project		2,500,000	
51-81-51100-7329 Facebook Reimbursable Waterline & Road (Tiffany to WW)		2,300,000	
51-81-51100-7330 Water/Sewer Building			
Total:	8,506,047	22,729,999	5,650,000

Debt Service	2020 Actual	2021 Projected	2022 Proposed
51-71-47100-8111 Principal S07 & S14 W&S	195,650	213,850	288,100
51-71-47100-8112 Principal S13 W&S	109,000	107,000	113,000
51-71-47100-8121 Interest S07 & S14 W&S	211,979	231,699	196,456
51-71-47100-8122 Interest - S13 W&S	32,766	34,606	
51-71-47100-8131 Bond Refunding Cost			
51-71-47100-8132 Bond Issuance Cost			
51-71-47100-8151 Paying Agent Fee	5,286	5,500	5,500
Total:	569,181	592,655	603,056

Interfund Transactions	2020 Actual	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)	499,316	535,272	577,376
51-61-48000-9154 Due To Fleet Fund	202,040	202,040	199,347
51-61-48000-9163 Due To Utility Billing Internal Service Fund	96,188	105,367	93,761
51-61-48000-9164 Due To GIS Internal Service Fund	49,478	53,283	70,975
Total:	847,021	895,962	941,459

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

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
Personnel Services		444,620	456,001	619,346
Materials, Supplies & Services		3,051,847	3,288,823	3,546,310
Capital Outlay		1,911,777	3,512,000	70,000
Debt Service		1,035,880	863,117	1,094,929
Interfund Transactions		804,375	907,364	1,061,515
Expenditure Total:		7,248,500	9,027,305	6,392,100

REVENUES		2020 Actual	2021 Projected	2022 Proposed
52-00-34890-0000	Reimbursement - Misc.			
52-00-35200-0000	Utility Billing- Sewer	4,808,453	5,439,233	5,819,979
52-00-35270-0000	Connection Fees	126,900	133,760	143,124
52-00-35999-0000	YEC Audit Adjustment & Accrual	27,870		
52-00-36020-0000	Late/Delinquent Fees Penalties & Charges	45,534	75,000	
52-00-37010-0000	Interest Earnings	143,108	25,000	25,000
52-00-37090-0000	Other Miscellaneous	10,880		
52-00-37020-0000	Gain on Sale of Vehicles			
52-00-38112-0000	Due From WW Impact Fee Fund		6,569,548	1,094,929
52-00-39710-0000	Contributions- From Developer		12,000	
	Use of Sewer Fund Balance Reserve			
Revenue Total:		5,162,745	12,254,542	7,083,032

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:				
	Fund Balance (Deficit)- Beginning:	(620,758)	4,757,236	2,290,932
	Use of Fund Balance Reserve:	4,637,256	4,016,498	8,773,734
	Use of Fund Balance Reserve:			-
Fund Balance (Deficit)- Ending:		4,016,498	8,773,734	11,064,666

PERSONNEL SUMMARY (FTE)		2020 Actual	2021 Projected	2022 Proposed
Elected				
Appointed				
	Full-time	5.83	6.25	7.00
	Part-time/Seasonal			0.50
FTE Total:		5.83	6.25	7.50

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

Personnel Services		2020 Actual	2021 Projected	2022 Proposed
52-45-52000-1111	Salaries - FT	252,711	263,932	367,916
52-45-52000-1112	Salaries - PT		5,105	13,520
52-45-52000-1211	Overtime	6,000	13,746	6,000
52-45-52000-1300	Employee Benefits	17,037	12,345	22,815
52-45-52000-1321	Clothing Allowance	2,650	2,650	2,650
52-45-52000-1511	FICA		641	839
52-45-52000-1512	Medicare	3,984	4,067	5,535
52-45-52000-1521	Retirement	50,752	52,217	64,795
52-45-52000-1531	Worker's Compensation	3,000	3,000	3,000
52-45-52000-1541	Health Insurance	98,674	88,865	118,815
52-45-52000-1545	Dental Insurance	7,009	7,188	9,046
52-45-52000-1548	Vision Insurance	1,242	1,249	1,663
52-45-52000-1561	Long Term Disability	1,561	996	2,752
Total:		444,620	456,001	619,346

Materials, Supplies, Services		2020 Actual	2021 Projected	2022 Proposed
52-45-52000-2121	Dues, Subscriptions, Memberships (RWAU, WEAU)	1,500	4,183	1,260
52-45-52000-2321	Travel & Training	9,350	1,873	10,500
52-45-52000-2369	Meetings	300	300	300
52-45-52000-2513	Equipment Supplies & Maintenance	140,000	167,000	155,000
52-45-52000-2515	SCADA Maintenance	15,000	15,917	20,000
52-45-52000-2516	Pre-Treatment Program	10,000	10,000	10,000
52-45-52000-2517	Bio Solids Disposal	21,000	30,000	30,000
52-45-52000-2610	Buildings & Grounds Maintenance	7,000	14,000	5,000
52-45-52000-3111	Utilities	75,000	75,000	75,000
52-45-52000-4121	Attorney Fees	15,000	8,000	15,000
52-45-52000-4140	Banking Fees	34,000	12,000	34,000
52-45-52000-4211	Computer Network & Data Process			
52-45-52000-4320	Engineering Services	25,000	25,000	25,000
52-45-52000-4394	Collar Maintenance	10,000	20,000	20,000
52-45-52000-4391	Blue Staking	4,200	7,800	10,000
52-45-52000-4393	Lab Work	45,000	55,000	55,000
52-45-52000-4521	Collection Fees			
52-45-52000-4531	Professional/Technical Services	20,000	20,000	134,500
52-45-52000-4550	Capital Facility Impact Study and Economic Analysis			
52-45-52000-4581	TSSD Services	1,100,000	1,200,000	1,250,000
52-45-52000-4811	Equipment Rental	7,500	7,750	7,750
52-45-52000-5721	Chemicals/Fertilizer	22,000	27,000	30,000
52-45-52000-5999	Depreciation	1,464,997	1,530,000	1,600,000
52-45-52000-6211	Insurance & Surety Bonds	25,000	58,000	58,000
Total:		3,051,847	3,288,823	3,546,310

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

Capital Outlay		2020 Actual	2021 Projected	2022 Proposed
52-45-52000-7000	Capital Outlay		400,000	70,000
52-45-52000-7211	Building & Building Improvements	16,084		
52-45-52000-7319	Improvements Other Than Building			
52-45-52000-7410	Equipment			
52-45-52000-7412	Computer Equipment			
52-81-52100-7301	Facebook Lift Station & Force Main	432,395		
52-81-52100-7302	Facebook Winter Storage Ponds	867,132	12,000	
52-81-52100-7303	Pole Canyon Extension	444,429		
52-81-52100-7306	Waste Water Treatment Facility	151,738	3,100,000	
52-81-52100-7330	Water/Sewer Building			
Total:		1,911,777	3,512,000	70,000

Debt Service		2020 Actual	2021 Projected	2022 Proposed
52-71-47100-8111	Principal S07 & S14 W&S	283,350	241,150	381,900
52-71-47100-8112	Principal DEQ	404,000	310,000	400,000
52-71-47100-8121	Interest S07 & S14 W&S	293,826	261,277	260,419
52-71-47100-8122	Interest DEQ	50,690	50,690	52,610
52-71-47100-8131	Bond Refunding Cost			
52-71-47100-8132	Bond Issuance Cost			
52-71-47100-8151	Paying Agent Fee	4,014		
Total:		1,035,880	863,117	1,094,929

Interfund Transactions		2020 Actual	2021 Projected	2022 Proposed
52-61-48000-9110	Due To General Fund (Administration Charge)	491,361	521,366	561,532
52-61-48000-9154	Due To Fleet Fund	167,349	227,348	335,247
52-61-48000-9163	Due To Utility Billing Internal Service Fund	96,188	105,367	93,761
52-61-48000-9164	Due To GIS Internal Service Fund	49,478	53,283	70,975
52-61-52000-9151	Due To Water Fund			
Total:		804,375	907,364	1,061,515

Fund 57- Solid Waste Summary
 Sub 45
 Department- 57000

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
Personnel Services		832	-	-
Materials, Supplies & Services		1,280,934	1,516,062	1,737,728
Capital Outlay		-	68,750	610,000
Debt Service				
Interfund Transactions		115,557	127,552	138,666
Expenditure Total:		1,397,323	1,712,364	2,486,394

REVENUES		2020 Actual	2021 Projected	2022 Proposed
57-00-35700-0000	Utility Billing- Solid Waste	1,811,114	1,951,565	2,088,175
57-00-35701-0000	Green Waste Revenue			25,000
57-00-35705-0000	Garbage Fuel Surcharge			
57-00-35999-0000	YEC Audit Adjustment & Accrual	(132,194)		
57-00-36020-0000	Late/Delinquent Fees Penalties & Charges	15,838		15,000
57-00-37010-0000	Interest Earnings	35,141		
	Use of Solid Waste Fund Balance			350,681
Revenue Total:		1,729,899	1,951,565	2,478,856

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing				
Sources over Financing Uses:		332,576	239,201	(7,538)
Fund Balance (Deficit)- Beginning:		603,242	935,818	1,175,019
Use of Fund Balance Reserve:			-	(350,681)
Fund Balance (Deficit)- Ending:		935,818	1,175,019	816,800

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

Fund 57- Solid Waste Summary

Sub 45

Department- 57000

<i>Personnel Services</i>		2020 Actual	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	190		-
57-45-57000-1511	FICA			
57-45-57000-1512	Medicare	22		-
57-45-57000-1521	Retirement	238		-
57-45-57000-1531	Worker's Compensation			
57-45-57000-1541	Health Insurance	309		-
57-45-57000-1545	Dental Insurance	62		-
57-45-57000-1548	Vision Insurance	4		-
57-45-57000-1561	Long Term Disability	8		-
Total:		832	-	-

<i>Materials, Supplies, Services</i>		2020 Actual	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	5,966	6,000	6,000
57-45-57000-4211	Computer Network & Data Processing			
57-45-57000-4521	Collection Expense			
57-45-57000-4541	Utility Bill Printing & Mailing			
57-45-57000-4585	City Cleanup Areas (Waste)	1,818	4,500	50,000
57-45-57000-4586	City-Wide Cleanup Project(s)	13,745	45,351	50,000
	Glass Recycling Program			7,500
57-45-57000-5639	Green Waste Program			50,000
57-45-57000-5640	Solid Waste Disposal Contract	1,249,629	1,425,211	1,539,228
57-45-57000-6000	Bad Debt Expense	(2,571)		
57-45-57000-6810	Dump Passes	12,348	35,000	35,000
Total:		1,280,934	1,516,062	1,737,728

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

<i>Debt Service</i>		2020 Actual	2021 Projected	2022 Proposed
57-71-47100-8111	Principal			
57-71-47100-8121	Interest			
57-71-47100-8151	Paying Agent Fee			
Total:		-	-	-

<i>Interfund Transactions</i>		2020 Actual	2021 Projected	2022 Proposed
57-61-48000-9110	Due To General Fund (Administrative Charge)	65,613	72,842	89,983
57-61-48000-9163	Due To Utility Billing Internal Service	49,944	54,710	48,683
57-61-48000-9159	Due To Storm Drain Fund			
Total:		115,557	127,552	138,666

Fund 59- Storm Water Utility Summary
 Sub 45
 Department 59000

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	330,322	342,363	308,902
Materials, Supplies & Services	498,120	575,409	577,125
Capital Outlay	5,287	-	-
Debt Service	-	-	-
Interfund Transactions	199,388	207,900	231,551
Expenditure Total:	1,033,117	1,125,672	1,117,578

REVENUES	2020 Actual	2021 Projected	2022 Proposed
59-00-35900-0000 Utility Billing - Storm Drain	626,853	710,295	760,015
59-00-35920-0000 Damage to Services - Storm Drain			
59-00-35999-0000 YEC Audit Adjustments & Accrual			
59-00-36020-0000 Late/Delinquent Fees Penalties & Charges	5,939	8,000	6,000
5-00-37010-0000 Interest Earnings	14,056		
Use of Storm Water Fund Balance			
Revenue Total:	646,848	718,295	766,015

BALANCE SUMMARY	2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:			
Fund Balance (Deficit)- Beginning:	49,238	62,622	118,437
Use of Fund Balance Reserve:	124,958	174,196	236,818
Fund Balance (Deficit)- Ending:	174,196	236,818	355,255

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

Fund 59- Storm Water Utility Summary (continued)

Sub 45

Department 59000

<i>Personnel Services</i>		2020 Actual	2021 Projected	2022 Proposed
59-45-59000-1111	Salaries - FT	200,318	208,065	187,299
59-45-59000-1112	Salaries - PT	10,134		12,480
59-45-59000-1211	Overtime	9,315	7,737	5,000
59-45-59000-1300	Employee Benefits	19,331	16,474	11,616
59-45-59000-1321	Clothing Allowance	1,200	1,300	1,300
59-45-59000-1511	FICA	641		774
59-45-59000-1512	Medicare	3,103	3,054	2,899
59-45-59000-1521	Retirement	26,320	42,810	32,744
59-45-59000-1531	Worker's Compensation	1,786	1,139	1,000
59-45-59000-1541	Health Insurance	52,766	58,596	48,163
59-45-59000-1545	Dental Insurance	4,093	1,585	3,309
59-45-59000-1548	Vision Insurance	611	797	635
59-45-59000-1561	Long Term Disability	706	806	1,683
Total:		330,322	342,363	308,902

<i>Materials, Supplies, Services</i>		2020 Actual	2021 Projected	2022 Proposed
59-45-59000-2121	Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)	4,846	4,284	6,000
59-45-59000-2321	Travel & Training	1,213	2,375	2,375
59-45-59000-2369	Meetings		50	50
59-45-59000-2431	Uniforms & Clothing			
59-45-59000-2513	Equipment Supplies & Maintenance	6,273	22,500	22,500
59-45-59000-2514	Stormdrain Maint.	16,277	30,000	30,000
59-45-59000-2520	Public Education & Outreach		2,500	2,500
59-45-59000-2610	Building & Grounds Maintenance			
59-45-59000-3111	Utilities	2,817	3,000	3,000
59-45-59000-4121	Attorney Fees		1,000	1,000
59-45-59000-4140	Banking Fees	4,176	3,700	3,700
59-45-59000-4531	Professional & Technical Services	3,484	5,000	5,000
59-45-59000-4811	Equipment Rental/Lease	10,150	17,500	17,500
59-45-59000-4394	Collar Maintenance	6,000	5,000	5,000
59-45-59000-5731	Street Sweeping	105		
59-45-59000-5999	Depreciation	435,507	470,000	470,000
59-45-59000-6000	Bad Debt Expense	(967)		
59-45-59000-6211	Insurance & Surety Bonds	8,240	8,500	8,500
Total:		498,120	575,409	577,125

Fund 59- Storm Water Utility Summary
Department 59000

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

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

<i>Interfund Transactions</i>		2020 Actual	2021 Projected	2022 Proposed
59-61-48000-9110	Due To General Fund (Administrative Charge)	71,338	76,069	87,155
59-61-48000-9154	Due To Fleet Fund	84,171	84,171	91,536
59-61-48000-9163	Due To Utility Billing Internal Service Fund	21,933	24,026	21,379
59-61-48000-9164	Due To GIS Internal Service Fund	21,946	23,634	31,481
Total:		199,388	207,900	231,551

Budget Summary- GENERAL FUND

Fiscal Year 2022
Tentative Budget Proposed May 4, 2021

General Fund

Revenue Sources:

Sales, Property, Utility, & Use Taxes	\$ 11,363,050
Planning, Building, & Engineering Fees	6,170,760
Class B & C Road Funds	1,450,000
Charges For Services	11,000
Sport Recreation Fees	98,000
Fines & Forfeitures	145,500
Miscellaneous	236,300
Intergovernmental/Grants	0
Impact Fees/Equity Buy Ins	0
Interfund Transfers	1,346,197
 Total revenues	 \$ 20,820,807
 Fund balance - (from surplus of prior year to fund capital projects)	 0
Total appropriable revenues	<u>\$20,820,807</u>

Expenditures:

Legislative Department	\$ 113,857
Recorders Department	437,168
Attorney	165,000
Executive Department	628,444
Finance Department	618,906
Engineering Department	622,728
Planning Department	771,900
Economic Development	260,266
Youth City Council	0
Recreation Department	333,944
Information Technology (IT)	462,608
Human Resources (HR)	259,214
Public Information (PIO)	292,507
Project Management/Facilities	679,289
Senior Council	0
Special Events Department	318,365
Public Safety	4,309,534
Building Department	1,237,406
Streets & Roads Department	3,321,750
Parks Department	2,000,529
Library	<u>452,562</u>
 Total expenditures	 \$ 17,285,978
 Other Financing Uses:	
Debt Service	0
Transfer to Capital Projects Fund ¹	3,534,830
Reserve ²	0
Total proposed appropriation	<u>20,820,807</u>
Excess/Deficit Revenues over Appropriation	\$ <u>0</u>

1. According to Utah State Code, municipalities are not to maintain a reserve balance of more than 35% of the fiscal year's projected revenues. Municipalities are also restricted from maintaining less than 5%.

2. Any excess of revenues over expenditures shown above will either be transferred to the General Fund Capital Projects Fund for use on infrastructure or will go to fund balance reserve.

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

INTERFUND TRANSFERS	2020 Actual	2021 Projected	2022 Proposed
37151 Due From-Water	499,316	535,272	571,928
37152 Due From-Sewer	491,361	521,366	561,798
37157 Due From-Solid Waste	65,613	72,842	89,996
37159 Due From-Storm Drain	71,338	76,069	87,208
37172 Due From-AA 2013-1	20,000	20,000	20,000
38180 Due Fom 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			
Due To General Fund Capital Projects Fund	(6,000,000)	(7,200,000)	(3,529,830)
Fund Balance Adjustment (Use of Fund Balance Reserve)			
Total:	(4,852,372)	(5,952,223)	(2,183,633)

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

MISCELLANEOUS REVENUE	2020 Actual	2021 Projected	2022 Proposed
34520 Park Fee In Lieu	288,825		
34555 Banked Water Transfer Fee	1,000		
33101 Economic Development Golf Sponsorship	4,701		7,000
33102 Ladder Signs Revenue	34,990		
33103 Vendor Street Fair	14,875		5,000
34610 Pony Express Days Sponsorships			10,000
34624 Carnival Wristbands			15,000
34627 Vendor Booth	(75)		5,000
34628 Food Vendor Booth			2,100
34643 Cultural Festivals	850		1,500
34665 EM City Merchandise	740	500	2,500
34671 Miss EM Pageant Revenue	1,466	1,500	3,000
34680 Miscellaneous Events Revenue	35		
34731 Use Fees- Parks and Public Parks		3,000	3,000
34910 Services-Photo Copies	64	110	
35020 Damage to Property-Reimb	500		
35710 Cell Tower Lease	6,000	6,000	6,000
37010 Interest	338,528	150,000	150,000
37050 Sale-Maps/Publications		100	
37070 Rental Income	3,218		
37090 Other Miscellaneous	(14,623)	25,000	25,000
39320 Library Donations	886		1,200
39360 Senior Council Fundraiser	195		
39365 Senior Meals - MAG Reimbursement	1,537	1,620	
Total:	683,712	187,830	236,300

INTERGOVERNMENTAL TRANSFERS/GRANTS	2020 Actual	2021 Projected	2022 Proposed
31163 Safety Grant - ULGT			
31165 UT Library & Technology Grant	7,300		
31170 Federal - Shared Revenue	734,990	5,529,153	
33317 Grant - MAG/UDOT			
33400 Miscellaneous Grants	2,000		
33425 Pony Express Trail Grant			
33433 State Parks & Trails Grant			
33457 Library Grant			
33447 EMP Grant			
33480 State Liquor Fund Allotment	18,143	19,916	23,000
33495 Cemetery Grant			
Total:	762,432	5,549,070	-

**Fund 10- General Fund
Revenue Detail**

PLANNING, BUILDING, ENGINEERING FEES	2020 Actual	2021 Projected	2022 Proposed
32100 Business Licenses	22,661	22,000	22,000
32215 Franchise Agreement Fees	750		
32311 Building Permits-Building	3,194,664	3,400,000	3,200,000
32316 Building Permits-Grading & Excavating	26,306	20,000	20,000
32320 Building Permit- Surcharge	4,761	5,621	5,760
32330 Building Permit-Temporary Power Inspection	116,300	140,000	120,000
32340 Building Fast Track Fees	87,300	80,000	60,000
34121 Processing Fee-Recording Legal Docs	41,600	34,800	30,000
34218 Dev Fees-Subdivision Inspections	829,227	850,000	800,000
34512 Building Permits-Plan Check	1,100,457	1,156,000	1,088,000
34513 Building Permits-Plan Check (Commercial/Solar)	262,562	118,000	75,000
34515 Dev Fees-Plat Fees	249,864	330,000	250,000
34516 Dev Fees-Zoning and Subdivision	100		
34517 Dev Fees-Annexations	2,523		
39725 Dev Contribution - Street Lights	714,546	500,000	500,000
Total:	6,653,621	6,656,421	6,170,760

CLASS B & C ROAD FUNDS	2020 Actual	2021 Projected	2022 Proposed
33460 Class B & C Road Funds	1,437,215	1,481,061	1,450,000
Total:	1,437,215	1,481,061	1,450,000

CHARGES FOR SERVICES	2020 Actual	2021 Projected	2022 Proposed
34330 Fire Services	9,197	11,000	11,000
34331 Sheriff Services		10,800	
Total:	9,197	11,000	11,000

RECREATION	2020 Actual	2021 Projected	2022 Proposed
34705 Adult Softball	4,300	2,200	10,000
34707 Adult Basketball			2,800
34708 Adult Flag Football			2,500
34710 Adult Volleyball			1,600
34711 Youth Sports		3,200	
34712 Adult Sports			
34713 Youth Soccer		3,600	3,600
34714 Youth Baseball	872		
34715 Youth Basketball	71,545	61,000	65,000
34701 New Programs			5,000
34703 Pickleball			3,000
34702 Ultimate Frisbee			3,000
34719 CSSA Softball (Fall)	6,300		
34720 Youth Sports Camp	1,142		1,500
Total:	84,159	70,000	98,000

FINES	2020 Actual	2021 Projected	2022 Proposed
35990 Utility Reconnect/Disconnect Fee	5,250	3,500	3,500
36010 Library Fines & Services	6,118	2,600	3,000
36020 Late Fees & Penalties	91,069	210,000	125,000
36030 Collection Fees	15,442	11,986	10,000
36080 Not Sufficient Funds (NSF) Fee	4,675	4,862	4,000
Total:	122,553	232,948	145,500

Fund 10- General Fund
Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	5,302,005	6,016,778	6,349,472
Materials, Supplies & Services	7,598,962	8,677,579	9,778,742
Capital Outlay	200,672	291,049	498,920
Interfund Transaction	569,720	733,541	658,843
Expenditure Total:	13,671,359	15,718,948	17,285,978

GENERAL FUND SUMMARY REVENUES	2020 Actual	2021 Projected	2022 Proposed
Sales, Property, Utility, & Use Taxes	8,930,414	11,012,143	11,363,050
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	9,197	11,000	11,000
Sport Recreation Fees	84,159	70,000	98,000
Fines & Forfeitures	122,553	232,948	145,500
Miscellaneous	683,712	187,830	236,300
Intergovernmental/Grants	762,432	5,549,070	-
Impact Fees/Equity Buy Ins	-	-	-
Interfund Transfers	1,147,628	1,247,777	1,346,197
Revenue Total:	19,830,931	26,448,250	20,820,807

GENERAL FUND BALANCE SUMMARY	2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:			
Fund Balance (Deficit)- Beginning:	3,488,447	3,649,092	8,426,171
Use of Fund Balance Reserve:	-	(5,952,223)	(2,183,633)
Fund Balance (Deficit)- Ending:	3,649,092	8,426,171	9,777,368

PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected	6.00	5.00	6.00
Appointed	3.00	2.00	3.00
Full-time	48.82	38.39	53.53
Part-time/Seasonal	15.02	13.11	21.40
FTE Total:	72.83	58.50	83.92

SALES/PROPERTY/UTILITY/USE TAXES	2020 Actual	2021 Projected	2022 Proposed
31116 Property Taxes	1,566,721	1,760,000	1,900,000
31121 Property Taxes (Delinquent)	4,222	50,000	10,000
31300 Sales/Use Taxes	5,333,067	6,500,000	6,695,000
31350 Sales/Use Taxes - Transportation	489,566	598,000	602,550
31415 Municipal Energy Tax	1,243,354	1,850,000	1,905,500
31420 Motor Vehicle Fee-In-Lieu	157,534	159,143	160,000
33470 Utah State Telecom Fee	135,951	95,000	90,000
Total:	8,930,414	11,012,143	11,363,050

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	67,685	86,849	87,357
Materials, Supplies & Services	(3,262)	3,100	26,500
Capital Outlay	-	-	-
Interfund Transactions	-	-	-
Expenditure Total:	64,423	89,949	113,857

REVENUE	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	64,423	89,949	113,857
Revenue Total:	64,423	89,949	113,857

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

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries- Full-time Permanent			
1112 Salaries- Part-time Permanent	62,929	78,000	78,000
1300 Employee Benefits			
1311 Bonus			
1321 Clothing Allowance			500
1511 FICA	3,844	4,836	4,840
1512 Medicare	913	1,131	1,135
1521 Retirement		2,882	2,882
1531 State Insurance Fund			
Total:	67,685	86,849	87,357

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	279	100	16,500
2321 Travel & Training	2,015	1,000	5,000
2369 Meetings	3,457	500	3,500
2411 Office Expenses & Supplies	803	500	500
2421 Postage			
2513 Equipment Supplies & Maintenance			
4531 Professional/Technical Services	(10,642)		
4950 Elections			
5002 Misc. Services & Supplies	827		
5003 Special Projects		1,000	1,000
Total:	(3,262)	3,100	26,500

<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7412 Computer Equipment			
Total:	-	-	-

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	305,010	292,069	326,773
Materials, Supplies & Services	33,147	31,905	85,895
Capital Outlay	-	-	24,500
Interfund Transactions	-	-	-
Expenditure Total:	338,157	323,974	437,168

REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	338,157	323,974	437,168
Revenue Total:	338,157	323,974	437,168

PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed	1.00	1.00	1.00
Full-time	2.00	2.00	2.00
Part-time/Seasonal	0.50	0.50	0.50
FTE Total:	3.50	3.50	3.50

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	201,248	177,869	203,423
1112 Part-Time Salaries	17,806	23,882	21,840
1211 Overtime	524		
1212 Wellness Benefit			
1242 Car Allowance			1,000
1300 Employee Benefits	15,080	13,921	12,614
1311 Bonus			
1511 FICA	1,090	1,481	1,355
1512 Medicare	3,098	2,891	3,268
1521 Retirement	31,892	33,101	37,574
1531 State Insurance Fund			
1541 Health Insurance	29,863	33,285	40,649
1545 Dental Insurance	3,265	4,202	3,118
1548 Vision Insurance	562	760	753
1561 Long Term Disability	580	677	1,179
Total:	305,010	292,069	326,773

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	935	1,345	1,295
2211 Public Notices	1,807	5,000	5,000
2321 Travel & Training	1,744	5,700	5,700
2369 Meetings	476	300	300
2411 Office Expenses & Supplies	444		
2531 Mileage Reimbursement	66	500	3,600
4138 Property Taxes	7	2,000	2,000
4139 Recording Fees	6,828	7,000	9,000
4261 Computer Software & Maintenance			
4531 Professional/Technical Services	16,664	8,000	7,000
4532 Record Transcription Services	-	2,000	2,000
4950 Elections	4,176	60	50,000
5002 Misc. Services & Supplies			
Total:	33,147	31,905	85,895

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

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	-	-	-
Materials, Supplies & Services	148,129	184,103	165,000
Capital Outlay	-	-	-
Interfund Transactions	-	-	-
Expenditure Total:	148,129	184,103	165,000

REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	148,129	184,103	165,000
Revenue Total:	148,129	184,103	165,000

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

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
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>	2020 Actual	2021 Projected	2022 Proposed
4121 Attorney Fees	148,129	184,103	150,000
2321 Travel & Training			
4531 Professional & Technical Services (ALJ)			15,000
Total:	148,129	184,103	165,000

<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7410 Equipment			
7412 Computer Equipment			
Total:	-	-	-

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	578,257	643,770	574,414
Materials, Supplies & Services	35,403	48,250	27,450
Capital Outlay	-	-	-
Interfund Transactions	26,435	25,384	26,580
Expenditure Total:	640,095	717,404	628,444

REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	640,095	717,404	628,444
Revenue Total:	640,095	717,404	628,444

PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected	1		1
Appointed	1		1
Full-time	3.75		2.40
Part-time/Seasonal	0.66		0.66
FTE Total:	6.41	0.00	5.06

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries - FT	407,375	444,510	375,111
1112 Salaries - PT	17,865	20,572	21,984
1211 Overtime	1,815	1,000	2,000
1242 Car Allowance	10,657	13,000	6,000
1300 Employee Benefits	38,996	33,340	23,260
1511 FICA	1,108	1,202	1,364
1512 Medicare	6,226	6,895	5,761
1521 Retirement	35,868	53,805	65,897
1531 State Insurance Fund			
1541 Health Insurance	52,216	61,747	65,331
1545 Dental Insurance	4,285	5,308	5,049
1548 Vision Insurance	628	904	\$928
1551 Cafeteria Plan			
1561 Long Term Disability	1,219	1,486	\$1,729
Total:	578,257	643,770	574,414
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	28,390	40,550	18,300
2211 Public Notices			
2321 Travel & Training	5,495	5,200	8,650
2369 Meetings	14	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			
5003 Special Projects	1,504	2,000	
Total:	35,403	48,250	27,450
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7410 Equipment			
7412 Computer Equipment			
7552 Furniture			
Total:	-	-	-
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	26,435	25,384	26,580
Total:	26,435	25,384	26,580

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	321,962	413,006	524,056
Materials, Supplies & Services	87,841	86,200	92,700
Capital Outlay	-	-	2,150
Interfund Transactions	-	-	-
Expenditure Total:	409,803	499,206	618,906
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	409,803	499,206	618,906
Revenue Total:	409,803	499,206	618,906
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed	1.00	1.00	1.00
Full-time	2.60	3.43	4.10
Part-time/Seasonal			0.34
FTE Total:	3.60	4.43	5.44

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries Full - Time	214,732	292,297	336,235
1112 Salaries - Part Time			11,296
1211 Overtime	645	1,500	1,500
1212 Wellness Benefit			
1300 Employee Benefits	14,046	13,988	20,850
1311 Bonus			
1511 FICA			702
1512 Medicare	2,920	4,117	5,041
1521 Retirement	37,826	44,299	58,796
1531 State Insurance Fund			
1541 Health Insurance	47,225	51,322	80,723
1545 Dental Insurance	3,284	3,815	5,817
1548 Vision Insurance	503	681	1,091
1561 Long Term Disability	782	986	2,005
Total:	321,962	413,006	524,056
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	1,281	750	750
2321 Travel & Training	64	4,300	5,800
2369 Meetings	17	300	300
2411 Office Expenses & Supplies	335		
2421 Postage			
2513 Equipment Supplies & Maintenance			
2531 Mileage Reimbursement			
2710 Budget/CAFR Prep	1,629	1,350	1,350
4140 Banking Fees	37,528	40,000	40,000
4151 Auditing & Accounting	40,000	35,000	40,000
4211 Computer Network & Data Process			
4221 Web Site Maintenance			
4261 Computer Software & Maintenance			
4521 Collection Fees	3,877	4,500	4,500
4531 Professional/Technical Services	2,843		
5002 Misc. Services & Supplies			
6000 Bad Debt Expense	266		
Total:	87,841	86,200	92,700
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7411 Office Equipment			150
7412 Computer Equipment			2,000
Total:	-	-	2,150
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	518,676	585,492	585,473
Materials, Supplies & Services	11,795	27,490	12,000
Capital Outlay	-	-	-
Interfund Transactions	34,471	80,049	25,255
Expenditure Total:	564,943	693,031	622,728
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	564,943	693,031	622,728
Revenue Total:	564,943	693,031	622,728
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	5.83	6.50	6.80
Part-time/Seasonal			
FTE Total:	5.83	6.50	6.80

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	327,749	370,600	366,078
1112 Salaries PT			
1211 Overtime	2,709	2,000	2,000
1242 Car Allowance	2,138	5,700	5,700
1300 Employee Benefits	23,804	24,221	22,702
1311 Bonus			
1321 Clothing Allowance	1,600	1,700	1,400
1511 FICA			
1512 Medicare	4,745	5,067	5,312
1521 Retirement	53,940	65,000	65,184
1531 State Insurance Fund			
1541 Health Insurance	92,444	100,253	104,893
1545 Dental Insurance	7,275	8,166	8,053
1548 Vision Insurance	1,104	1,410	1,478
1561 Long Term Disability	1,168	1,375	2,673
Total:	518,676	585,492	585,473

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	435	850	1,200
2321 Travel & Training	3,596	4,280	5,500
2369 Meetings	104	300	300
2411 Office Expenses & Supplies			
2431 Uniforms & Clothing			
2513 Equipment Supplies & Maintenance	6,112	6,550	2,500
2523 Blue Stakes Supplies	1,548	2,500	2,500
2531 Mileage Reimbursement			
4320 Engineering Services			
4531 Professional/Technical Services		13,010	
5002 Misc. Services & Supplies			
Total:	11,795	27,490	12,000

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

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	34,471	80,049	25,255
Total:	34,471	80,049	25,255

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	74,266	78,494	109,896
Materials, Supplies & Services	87,351	61,370	65,370
Capital Outlay	-	-	85,000
Interfund Transactions	-	-	-
Expenditure Total:	161,617	139,864	260,266
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	161,617	139,864	260,266
Revenue Total:	161,617	139,864	260,266
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	0.65	0.65	0.90
Part-time/Seasonal			
FTE Total:	0.65	0.65	0.90

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	49,869	51,998	74,158
1211 Overtime			
1300 Employee Benefits	3,605	3,437	4,598
1511 FICA			
1311 Bonus			
1512 Medicare	707	876	1,076
1521 Retirement	7,811	9,604	12,377
1531 State Insurance Fund			
1541 Health Insurance	11,083	11,268	15,867
1545 Dental Insurance	879	942	1,241
1548 Vision Insurance	133	163	226
1561 Long Term Disability	179	206	353
Total:	74,266	78,494	109,896
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships (EDCU, Utah Alliance, IEDC)	8,846	9,770	14,370
2321 Travel & Training	2,542	12,600	12,000
2369 Meetings	260	1,500	1,500
4121 Attorney Fees			
4320 Consulting Services			
4812 Building Rent			
5780 Marketing Tools	14,031	12,500	12,500
6211 Insurance and Surety Bond			
6510 EM Chamber of Commerce	39,447	5,000	5,000
6522 Economic Development Events	22,226	20,000	20,000
Total:	87,351	61,370	65,370
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay			85,000
Total:	-	-	85,000
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9110 Due To General Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	184,056	205,936	214,445
Materials, Supplies & Services	81,005	87,400	97,880
Capital Outlay	-	-	-
Interfund Transactions	19,987	19,824	21,619
Expenditure Total:	285,048	313,160	333,944

REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	285,048	313,160	333,944
Revenue Total:	285,048	313,160	333,944

PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	2.53	2.33	2.23
Part-time/Seasonal	1.40	1.40	1.90
FTE Total:	3.93	3.73	4.14

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries FT	99,367	101,539	94,544
1112 Salaries PT	10,075	29,120	44,674
1211 Overtime	5,948	4,820	5,000
1300 Employee Benefits	6,665	6,427	5,864
1311 Bonus			
1321 Clothing Allowance	400	800	800
1511 FICA	529	1,805	2,781
1512 Medicare	1,625	1,611	2,030
1521 Retirement	18,721	18,903	16,854
1531 State Insurance Fund			
1541 Medical Insurance	37,014	36,899	37,568
1545 Dental	2,920	3,099	2,919
1548 Vision	442	536	533
1561 Long Term Disability	352	378	878
Total:	184,056	205,936	214,445
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, subscriptions, and memberships	200	200	580
2321 Travel/Training	1,261	2,000	1,500
2513 Equipment Supplies & Maintenance	3,025	5,000	5,000
4531 Professional & Technical Services	10,213	4,000	3,500
5753 Youth Basketball	56,106	54,500	60,000
5754 Adult Softball	4,047	9,000	9,000
5755 Adult Volleyball		1,200	1,500
5756 Adult Basketball		2,800	2,800
5758 Adult Volleyball		1,200	1,500
5759 Adult Flag Football		2,500	2,500
5749 Pickleball		2,500	2,500
5748 Ultimate Frisbee		2,500	2,500
5760 CSSA Softball (Spring)	330		
5761 CSSA Softball (Fall)	5,822		
5747 New Program Development			5,000
Total:	81,005	87,400	97,880
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay			
Total:	-	-	-
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	19,987	19,824	21,619
Total:	19,987	19,824	21,619

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

EXPENDITURES	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	86,679	93,304	99,551	104,828	141,731
Materials, Supplies & Services	61,133	86,049	56,925	149,800	167,025
Capital Outlay	-	166,383	-	-	-
Interfund Transactions	-	13,227	10,607	10,047	9,609
Expenditure Total:	147,811	358,963	167,084	264,675	318,365
REVENUES	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	147,811	358,963	167,084	264,675	318,365
Revenue Total:	147,811	358,963	167,084	264,675	318,365
PERSONNEL SUMMARY (FTE)	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
Elected					
Appointed					
Full-time	0.98	0.98	0.98		1.45
Part-time/Seasonal	0.50	0.68	0.68		0.63
FTE Total:	1.48	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 Projected	2022 Proposed
1111 Salaries FT	40,748	45,939.36	49,567	51,013	71,847
1112 Salaries PT	15,480	16,538.62	20,540	23,157	22,100
1211 Overtime	2,435	2,575.20	29	244	
1300 Employee Benefits	779	490.23	831	679	4,456
1311 Bonus					
1511 FICA	1,021	1,083.99	1,273	1,499	1,371
1512 Medicare	839	939.42	1,013	1,080	1,364
1521 Retirement	6,440	7,505.36	7,942	8,882	12,112
1541 Health Insurance	17,232	16,651.68	16,674	16,586	25,547
1545 Dental Insurance	1,304	1,224.33	1,322	1,403	1,999
1548 Vision Insurance	212	191.09	200	93	364
1561 Long Term Disability	188	164.90	161	192	571
Total:	86,679	93,304	99,581	104,828	141,731
<i>Materials, Supplies, Services</i>	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
2121 Dues and Subscriptions		135	-	1,200	1,200
2321 Travel and Training	23	198	-	2,500	2,500
2513 Equipment, Supplies & Maintenance		4,499	-	8,000	8,000
3111 Utilities					
5855 Exceptional Kids					
5856 Special Events Projects	37,760	42,154	34,720	57,500	65,000
5858 Pony Express Days	16,798	31,839	11,315	73,500	58,500
5859 Miss Eagle Mountain	5,098	7,056	5,947	-	16,000
5860 PE Days Rodeo	(270)				
5850 Veterans Board	1,724	169	342	2,100	2,100
5861 Cultural Festivals			4,601	5,000	5,000
5851 Youth Council					3,725
5852 Senior Council					5,000
Total:	61,133	86,049	56,925	149,800	167,025
<i>Capital Outlay</i>	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay		166,383	-	-	-
Total:	-	166,383	-	-	-
<i>Interfund Transactions</i>	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund		13,227	10,607	10,047	9,609
Total:	-	13,227	10,607	10,047	9,609

Fund 10- General

Sub 19

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	313,866	353,895	239,513
Materials, Supplies & Services	141,341	174,603	154,903
Capital Outlay	21,847	21,350	245,870
Interfund Transactions	65,957	76,534	39,003
Expenditure Total:	543,011	626,382	679,289

REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	543,011	626,382	679,289
Revenue Total:	543,011	626,382	679,289

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

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries - FT	173,389	197,048	119,007
1112 Salaries - PT	22,085	32,129	41,610
1115 Unemployment	105	500	
1211 Overtime	2,125	868	
1300 Employee Benefits	10,380	9,483	7,381
1321 Clothing Allowance	-	900	900
1511 FICA	1,370	2,257	2,581
1512 Medicare	2,840	3,324	2,333
1521 Retirement	28,962	35,000	21,477
1531 State Insurance Fund	22,273	11,496	
1541 Health Insurance	45,555	54,600	39,668
1545 Dental Insurance	3,671	4,695	3,104
1548 Vision Insurance	544	798	566
1551 HSA Admin Fees			
1561 Long Term Disability	566	797	886
Total:	313,866	353,895	239,513

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2321 Travel & Training	312	3,500	1,500
2513 Equipment Supplies & Maintenance	124	5,000	5,000
2610 Buildings & Ground Maintenance	65,286	49,020	50,000
2612 Janitorial Services	9,345	26,780	30,000
3111 Utilities	34,110	53,703	53,703
4531 Professional/Technical Services	8,605	16,500	14,700
6211 Insurance & Surety Bonds	23,559	23,600	
Total:	141,341	174,603	154,903

<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7211 Building & Bldg. Improvements	17,736	15,600	218,170
7410 Equipment		3,250	7,700
7412 Computer Equipment			
7552 Furniture	4,111	2,500	20,000
Total:	21,847	21,350	245,870

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	65,957	76,534	39,003
Total:	65,957	76,534	39,003

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	265,952	309,908	334,762
Materials, Supplies & Services	84,018	107,800	112,800
Capital Outlay	5,260	34,199	5,000
Interfund Transactions	-	-	-
Expenditure Total:	355,231	451,907	452,562
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	355,231	451,907	452,562
Revenue Total:	355,231	451,907	452,562
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	2.00	2.00	2.00
Part-time/Seasonal	4.50	4.43	5.125
FTE Total:	6.50	6.43	7.13

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	107,710	112,632	115,691
1112 PT/Temp Seasonal Salaries	90,219	119,691	138,905
1211 Overtime	20		
1300 Employee Benefits (401k or 457)	6,680	6,964	7,173
1511 FICA	5,594	7,421	8,619
1512 Medicare	2,820	3,364	3,699
1521 Retirement	19,900	21,000	21,369
1541 Health Insurance	29,580	35,074	35,260
1545 Dental Insurance	2,655	2,836	2,758
1548 Vision Insurance	401	491	502
1561 Long Term Disability	372	436	786
Total:	265,952	309,908	334,762
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships	14,326	16,000	16,000
2321 Travel & Training	282	1,500	1,500
2369 Meetings	149	150	150
2411 Office Expenses & Supplies	1,529	4,000	4,000
2513 Equipment, Supplies, & Maintenance	877	1,550	1,550
4211 Computer Network & Data Process	14,833	21,000	21,000
5791 Library Materials & Books	37,399	45,000	50,000
5795 Library Materials From Grants	13,785	15,000	15,000
5856 Library Events	839	3,600	3,600
Total:	84,018	107,800	112,800
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7410 Equipment	5,260	9,199	
7412 Computer Equipment		5,000	5,000
7552 Furniture		20,000	
Total:	5,260	34,199	5,000
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	-	-	12,214
Materials, Supplies & Services	230,478	380,531	407,894
Capital Outlay	63,014	139,000	42,500
Interfund Transactions	-	-	-
Expenditure Total:	293,491	519,531	462,608
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	293,491	519,531	462,608
Revenue Total:	293,491	519,531	462,608
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
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>	2020 Actual	2021 Projected	2022 Proposed
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>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships		200	200
2513 Equipment, Supplies & Maintenance	3,394	3,500	4,000
3311 Telephone	31,183	34,712	30,000
3313 Cell Phones/Pagers	38,088	45,799	55,000
3315 DSL Service			12,000
4221 Website Maintenance	13,786	10,000	10,000
4222 Printer/Copier Maintenance (Contracted)	9,605	12,000	12,000
4261 Computer Software & Maintenance	72,008	207,400	217,774
4531 Professional/Technical Services	62,414	66,920	66,920
Total:	230,478	380,531	407,894
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7211 Building & Bldg. Improvements			
7412 Computer Equipment	63,014	139,000	42,500
7552 Furniture			
Total:	63,014	139,000	42,500
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	171,093	232,188	237,707
Materials, Supplies & Services	22,106	38,088	53,400
Capital Outlay	-	-	1,400
Interfund Transactions	-	-	-
Expenditure Total:	193,198	270,276	292,507
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	193,198	270,276	292,507
Revenue Total:	193,198	270,276	292,507
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	0.93		1.93
Part-time/Seasonal	1.25		1.25
FTE Total:	2.18	-	3.18

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries - FT	91,797	125,656	129,988
1112 Salaries - PT	32,324	37,700	38,117
1211 Overtime	713	1,000	1,000
1300 Employee Benefits	5,889	8,000	8,061
1511 FICA	2,013	2,337	2,364
1512 Medicare	1,761	2,339	2,439
1521 Retirement	16,614	22,834	23,185
1541 Health Insurance	18,045	28,784	29,360
1545 Dental Insurance	1,401	2,653	2,048
1548 Vision Insurance	214	382	388
1561 Long Term Disability	323	504	757
Total:	171,093	232,188	237,707
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)	185	800	1,500
2321 Travel & Training	1,595	2,500	3,500
2369 Meetings		300	300
4531 Professional & Technical Services	2,483	2,400	3,100
4541 Printing and Mailing		588	
4561 Citizen Survey			
5003 Marketing & PR Events	7,633	23,500	30,000
5005 EM City Merchandise	10,209	8,000	15,000
Total:	22,106	38,088	53,400
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7211 Building & Bldg. Improvements			
7412 Computer Equipment			1,400
7552 Furniture			
Total:	-	-	1,400
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	150,040	145,130	115,385
Materials, Supplies & Services	109,934	118,969	143,829
Capital Outlay	-	-	-
Interfund Transactions	-	-	-
Expenditure Total:	259,975	264,099	259,214
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	259,975	264,099	259,214
Revenue Total:	259,975	264,099	259,214
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	1.00	1.00	1.00
Part-time/Seasonal	0.50	0.22	
FTE Total:	1.50	1.22	1.00

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries - FT	107,708	86,792	73,130
1112 Salaries - PT		8,850	
1115 Unemployment		5,000	
1211 Overtime			
1300 Employee Benefits	4,536	4,660	4,535
1321 Clothing Allowance	5,600	5,850	4,800
1511 FICA	2,164	1,245	
1512 Medicare	1,463	1,566	1,061
1521 Retirement	10,794	10,884	12,206
1531 State Insurance Fund (Worker's Comp)			
1541 Health Insurance	16,132	16,877	17,630
1545 Dental Insurance	1,260	1,405	1,379
1548 Vision Insurance	190	250	251
1551 HSA Admin Fees		1,500	
1561 Long Term Disability	193	251	393
Total:	150,040	145,130	115,385

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Ducs, Subscriptions, Memberships (SHRM)	5,253	5,000	450
2321 Travel & Training	120	2,750	10,250
2369 Meetings			
2371 Educational Assistance	2,584	9,000	20,000
2378 Safety Awards	1,050	1,500	1,500
2379 Employee Activities	7,156	16,708	15,000
2411 Office Expenses & Supplies	24,285	23,000	25,000
2421 Postage		2,000	2,000
2431 Uniforms & Clothing (Office Employees)	825		
2461 Computer Software & Maint		6,000	
4531 Professional & Technical Services	27,462	11,011	27,629
6211 Insurance and Surety Bonds	41,199	42,000	42,000
Total:	109,934	118,969	143,829

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

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	105,671	143,426	163,248
Materials, Supplies & Services	2,912,352	3,465,840	4,130,286
Capital Outlay	6,792	6,000	16,000
Interfund Transactions	-	-	-
Expenditure Total:	3,024,814	3,615,266	4,309,534
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	3,024,814	3,615,266	4,309,534
Revenue Total:	3,024,814	3,615,266	4,309,534
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time			
Part-time/Seasonal	4.52	4.52	7.03
FTE Total:	4.52	4.52	7.03

Fund 10- General			
Sub 21 - Public Safety			
Division 42100- Public Safety Detail			
<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1112 PT/Temp Seasonal Salaries	98,130	133,233	151,629
1211 Overtime			
1300 Employee Benefit			
1311 Bonus			
1511 FICA	6,112	8,260	9,413
1512 Medicare	1,429	1,932	2,206
1521 Retirement			
Total:	105,671	143,426	163,248
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2513 Equipment, Supplies, and Maintenance			
3111 Utilities		4,500	
3311 Telephone			
4410 Animal Control (NUVASSSD Cost)	26,862	25,924	27,000
4520 Contract Services	2,735,712	3,240,000	4,074,786
4520 Contract Services (Citation Credit)			
4525 Utah Valley Dispatch	137,776		
4531 Professional & Technical Services	900	151,000	
5002 Misc. Services & Supplies	507	3,000	
5230 Emergency Management	1,523	5,000	5,000
5235 CERT Training		500	500
5797 Planning Grant Expenses			
5859 RadWomen	346	750	
5860 RadKids-Women/Community Safety/VIPS	4,002	8,250	
5861 Communities That Care Program		7,000	
5862 DUI Blitzez w/ Beer Tax Funds	4,724	19,916	23,000
Total:	2,912,352	3,465,840	4,130,286
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay			
7410 Equipment			
7415 Emergency Management Equipment	6,792	6,000	16,000
Total:	6,792	6,000	16,000
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund			
Total:	-	-	-

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	381,270	485,245	551,776
Materials, Supplies & Services	39,173	97,400	141,730
Capital Outlay	-	-	-
Interfund Transactions	27,447	27,021	78,394
Expenditure Total:	447,890	609,666	771,900
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	447,890	609,666	771,900
Revenue Total:	447,890	609,666	771,900
PERSONNEL SUMMARY(FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	4.50	5.75	6.55
Part-time/Seasonal			0.33
FTE Total:	4.50	5.75	6.88

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	251,743	333,937	350,036
1112 Part-Time Salaries			17,104
1211 Overtime	2,842	2,045	2,500
1300 Employee Benefit	16,074	20,470	21,705
1311 Bonus			
1321 Clothing Allowance	900	800	1,200
1511 FICA	-		1,061
1512 Medicare	3,597	4,787	5,329
1521 Retirement	43,672	54,471	59,737
1531 State Insurance Fund			
1541 Health Insurance	57,088	62,226	83,649
1545 Dental Insurance	3,866	4,516	5,779
1548 Vision Insurance	628	807	1,101
1561 Long Term Disability	859	1,186	2,575
Total:	381,270	485,245	551,776

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	1,003	2,250	2,650
2321 Travel & Training	4,390	8,650	8,420
2322 Planning Commissioner Expense	4,250	5,000	
2369 Meetings		300	300
4531 Professional/Technical Services	1,948	5,000	2,000
5001 Misc. Services & Supplies	2,581	1,200	3,360
6310 Parks Fee-in-lieu Reimbursement			
6550 Capital - Studies	25,000	75,000	125,000
6810 Discounts of Permit Fees			
Total:	39,173	97,400	141,730

<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7410 Equipment			
7411 Office Equipment			
7412 Computer Equipment			
Total:	-	-	-

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	27,447	27,021	78,394
Total:	27,447	27,021	78,394

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	631,688	643,825	775,406
Materials, Supplies & Services	384,340	429,740	359,425
Capital Outlay	-	-	-
Interfund Transactions	44,263	44,951	102,575
Expenditure Total:	1,060,291	1,118,516	1,237,406
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	1,060,291	1,118,516	1,237,406
Revenue Total:	1,060,291	1,118,516	1,237,406
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	7.50	6.75	7.95
Part-time/Seasonal	1.26	1.26	1.88
FTE Total:	8.76	8.01	9.83

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries - FT	351,714	352,578	455,229
1112 Salaries - PT	30,026	35,385	54,600
1116 Fast Track Salaries	34,904	33,518	
1211 Overtime	4,759	3,141	3,000
1242 Car Allowance			
1300 Employee Benefits	30,101	29,589	28,231
1311 Bonus			
1321 Clothing Allowance	1,600	1,600	2,400
1511 FICA	1,862	3,551	3,387
1512 Medicare	5,909	6,231	7,396
1521 Retirement	57,460	63,923	77,435
1531 State Insurance Fund			
1541 Health Insurance	103,019	103,301	128,840
1545 Dental Insurance	8,017	8,177	9,944
1548 Vision Insurance	1,174	1,425	1,819
1561 Long Term Disability	1,143	1,407	3,125
Total:	631,688	643,825	775,406
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	1,934	3,790	3,425
2321 Travel & Training	1,189	5,050	5,000
2369 Meetings		400	400
2513 Equipment Supplies & Maintenance	127	500	600
4531 Professional/Technical Services	381,090	420,000	350,000
Total:	384,340	429,740	359,425
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay			
7211 Building & Bldg. Improvements			
7410 Equipment			
7412 Computer Equipment			
Total:	-	-	-
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	44,263	44,951	102,575
Total:	44,263	44,951	102,575

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	489,543	546,592	605,233
Materials, Supplies & Services	2,380,029	2,173,343	2,465,625
Capital Outlay	57,514	42,000	-
Interfund Transactions	225,692	247,345	250,892
Expenditure Total:	3,152,777	3,009,280	3,321,750
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes and Revenues	3,152,777	3,009,280	3,321,750
Revenue Total:	3,152,777	3,009,280	3,321,750
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	6.91		7.92
Part-time/Seasonal	0.50		1.00
FTE Total:	7.41	-	8.92

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	286,447	314,914	351,146
1112 Salaries PT	8,381	24,960	24,960
1211 Overtime	14,504	25,000	25,000
1300 Employee Benefits	26,385	24,989	21,776
1321 Clothing Allowance	3,166	2,400	2,400
1511 FICA	192	1,548	1,548
1512 Medicare	4,470	4,863	5,459
1521 Retirement	51,903	57,328	60,731
1531 State Insurance Fund			
1541 Health Insurance	85,225	81,185	100,077
1545 Dental Insurance	6,824	6,970	7,610
1548 Vision Insurance	1,018	1,172	1,413
1561 Long Term Disability	1,028	1,263	3,113
Total:	489,543	546,592	605,233
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2321 Travel & Training	2,505	4,700	4,700
2369 Meetings	216	350	350
2411 Office Expenses & Supplies			
2431 Uniforms & Clothing			
2513 Equipment Supplies & Maintenance	31,651	50,000	55,000
4121 Attorney Fees	2,250		
4394 Collar Maintenance	10,000	10,000	10,000
4531 Professional/Technical Services	4,793	29,000	\$5,000
4811 Equipment Rental/Lease	28,875	38,000	38,000
5121 Unimproved Road Maintenance	3,727	4,575	4,575
5122 Paved Road Maintenance	1,283,018	1,199,000	1,270,000
5124 Sidewalk Maintenance	37,379	70,000	80,000
5140 Street Light New Install	714,546	500,000	700,000
5141 Street Light Maintenance	115,821	150,000	150,000
5142 Traffic Signal Maintenance/Power	8,901	8,000	8,000
5721 Snow Removal	88,876	64,718	85,000
5730 Sign Maintenance	47,470	45,000	55,000
Total:	2,380,029	2,173,343	2,465,625
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay			
7410 Equipment	57,514	42,000	
Total:	57,514	42,000	-
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9154 Due To Fleet Fund	225,692	247,345	250,892
9179 Due To Road Debt Fund			
Total:	225,692	247,345	250,892

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

EXPENDITURES	2020 Actual	2021 Projected	2022 Proposed
Personnel Services	635,841	738,149	750,083
Materials, Supplies & Services	749,896	1,002,922	1,069,030
Capital Outlay	46,247	48,500	76,500
Interfund Transactions	114,860	202,386	104,916
Expenditure Total:	1,546,844	1,991,957	2,000,529
REVENUES	2020 Actual	2021 Projected	2022 Proposed
General Taxes & Revenues	1,546,844	1,991,957	2,000,529
Revenue Total:	1,546,844	1,991,957	2,000,529
PERSONNEL SUMMARY (FTE)	2020 Actual	2021 Projected	2022 Proposed
Elected			
Appointed			
Full-time	10.13	9.63	10.13
Part-time/Seasonal	1.00	1.00	2.00
FTE Total:	11.13	10.63	12.13

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

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	380,990	405,145	427,582
1112 PT/Temp Seasonal Salaries	9,160	47,023	49,920
1211 Overtime	18,353	18,700	19,000
1300 Employee Benefits	39,967	35,530	26,516
1321 Clothing Allowance	3,733	3,500	4,800
1511 FICA	584	29,457	3,096
1512 Medicare	5,833	6,887	6,930
1521 Retirement	66,290	73,396	73,882
1541 Health Insurance	99,700	105,658	123,160
1545 Dental Insurance	8,612	9,572	9,441
1548 Vision Insurance	1,292	1,694	1,777
1561 Long Term Disability	1,327	1,589	3,979
Total:	635,841	738,149	750,083

<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)	380	384	1,130
2321 Travel & Training	1,386	1,938	4,500
2369 Meetings	115	400	400
2513 Equipment Supplies & Maintenance	19,957	27,000	27,000
2610 Buildings & Ground Maintenance	17,265	12,000	12,000
3111 Utilities	18,329	150,000	150,000
4121 Attorney Fees	108		
4531 Professional/Technical Services	536,622	575,000	605,000
4811 Equipment Rental/Lease	24,398	27,200	20,000
5405 Park Amenities Repair/Replacement	7,791	70,000	70,000
5410 Landscaping Maintenance	58,074	74,000	104,000
5420 Trail Maintenance	46,189	20,000	30,000
5430 City Wide Trees	16,551	40,000	40,000
5721 Chemicals & Fertilizers	2,733	5,000	5,000
Total:	749,896	1,002,922	1,069,030

<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7410 Equipment	46,247	48,500	76,500
Total:	46,247	48,500	76,500

<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9118 Due To Impact Fee Fund			
9154 Due To Fleet Fund	114,860	202,386	104,916
Total:	114,860	202,386	104,916

Fund 54- Fleet Summary
Sub 45
Department- 54000

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
	Personnel Services	75,346	107,475	113,174
	Materials, Supplies & Services	611,972	597,685	617,500
	Capital Outlay		754,926	747,358
	Debt Service	15,194		
	Interfund Transactions			
Expenditure Total:		702,512	1,460,086	1,478,032
REVENUES		2020 Actual	2021 Projected	2022 Proposed
54-00-37010-0000	Interest Earnings	28,113		
54-00-37020-0000	Sale of Vehicles			
54-00-37142-0000	Insurance Reimbursements	3,592	92,409	
54-00-38110-0000	Due From General Fund	569,718	733,541	658,843
54-00-38151-0000	Due From Water Fund	202,040	202,040	199,347
54-00-38152-0000	Due From Sewer Fund	167,349	227,348	335,247
54-00-38159-0000	Due From Storm Drain Fund	84,171	84,171	91,536
54-00-39730-0000	General Contributions			
Revenue Total:		1,054,982	1,339,509	1,284,973
BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		352,470	(120,577)	(193,059)
Fund Balance (Deficit)- Beginning:		1,123,872	1,476,342	1,355,765
Fund Balance (Deficit)- Ending:		1,476,342	1,355,765	1,162,706
PERSONNEL SUMMARY (FTE)		2020 Actual	2021 Projected	2022 Proposed
	Elected			
	Appointed			
	Full-time	0.50	1.25	1.25
	Part-time/Seasonal			
FTE Total:		0.50	1.25	1.25

Fund 54- Fleet Detail
 Sub 45
 Department- 54000

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries	46,365	68,624	70,684
1211 Overtime			
1242 Car Allowance			
1300 Employee Benefits	2,441	4,255	4,383
1511 FICA			
1512 Medicare	655	955	1,026
1311 Bonus			
1521 Retirement	12,819	12,500	12,513
1531 State Insurance Fund			
1541 Health Insurance	11,828	18,691	22,038
1545 Dental Insurance	937	1,723	1,724
1548 Vision Insurance	141	313	314
1561 Long Term Disability	160	414	492
1999 Reserve For Pay Adjustments			
Total:	75,346	107,475	113,174
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2513 Equipment - Supplies and Maintenance			5,000
2521 Vehicle Fuel	87,548	102,401	120,000
2522 Vehicle Maintenance	121,722	80,284	80,500
4531 Professional & Technical (GPS Tracking)	14,667	15,000	17,000
5999 Depreciation	388,035	400,000	400,000
Total:	611,972	597,685	617,500
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay		5,000	
7421 New Vehicle Purchase		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:	-	754,926	747,358
<i>Debt Service</i>	2020 Actual	2021 Projected	2022 Proposed
8111 Principal			
8121 Interest	15,194		
8151 Paying Agent Fee			
Total:	15,194	-	-
<i>Interfund Transactions</i>	2020 Actual	2021 Projected	2022 Proposed
9110 Due To General Fund			
Total:	-	-	-

Fund 63 - Utility Billing Internal Service
 Sub 43
 Department 63000

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
Personnel Services		176,072	168,177	163,984
Materials, Supplies & Services		88,595	88,100	93,600
Capital Outlay		-	-	-
Interfund Transactions		-	-	-
Expenditure Total:		264,667	256,277	257,584

REVENUES		2020 Actual	2021 Projected	2022 Proposed
63-00-38151-0000	Due From Water Fund	96,188	93,285	93,761
63-00-38152-0000	Due From Sewer Fund	96,188	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	49,944	48,436	48,683
63-00-38159-0000	Due From Storm Drain Fund	21,933	21,271	21,379
Revenue Total:		264,252	256,277	257,584

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:				
	Fund Balance (Deficit)- Beginning:	(414)	-	-
	Fund Balance (Deficit)- Ending:	95,099	94,685	94,685
		94,685	94,685	94,685

PERSONNEL SUMMARY (FTE)		2020 Actual	2021 Projected	2022 Proposed
Elected				
Appointed				
	Full-time	2.00	2.00	2.00
	Part-time/Seasonal	1.88	1.88	1.88
FTE Total:		3.88	3.88	3.88

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

<i>Personnel Services</i>		2020 Actual	2021 Projected	2022 Proposed
63-43-63000-1111	Salaries	47,763	59,829	76,056
63-43-63000-1112	Salaries - PT/Temporary	83,063	66,584	52,000
63-43-63000-1211	Overtime	644	2,600	1,000
63-43-63000-1212	Wellness Benefit			
63-43-63000-1300	Employee Benefits	11,541	8,391	4,716
63-43-63000-1311	Bonus			
63-43-63000-1511	FICA	3,191	3,216	3,225
63-43-63000-1512	Medicare	1,819	1,823	1,860
63-43-63000-1521	Retirement	5,399	15,333	12,695
63-43-63000-1531	State Insurance Fund	3,571		
63-43-63000-1541	Health Insurance	17,177	9,106	10,778
63-43-63000-1545	Dental Insurance	1,431	881	720
63-43-63000-1548	Vision Insurance	205	133	148
63-43-63000-1561	Long Term Disability	268	281	786
Total:		176,072	168,177	163,984

<i>Materials, Supplies, Services</i>		2020 Actual	2021 Projected	2022 Proposed
63-43-63000-2321	Travel & Training		1,500	1,500
63-43-63000-2369	Meetings	195	500	500
63-43-63000-4121	Attorney Fees	1,290	7,000	7,000
63-43-63000-4531	Professional/Technical Services	16,000		
63-43-63000-4541	Utility Billing Mailing/Printing	65,170	70,000	75,000
63-43-63000-5999	Depreciation	2,333	2,500	3,000
63-43-63000-6820	Deployed Military Abatement	3,607	6,600	6,600
Total:		88,595	88,100	93,600

<i>Capital Outlay</i>		2020 Actual	2021 Projected	2022 Proposed
63-43-63000-7412	Computer Equipment			
63-43-63000-7552	Furniture			
Total:		-	-	-

<i>Interfund Transactions</i>		2020 Actual	2021 Projected	2022 Proposed
63-43-63000-9154	Due To Fleet Fund			
Total:		-	-	-

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

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
Personnel Services		90,351	86,271	124,832
Materials, Supplies & Services		32,280	46,030	48,600
Capital Outlay		-	-	-
Interfund Transactions		-	-	-
Expenditure Total:		122,631	132,301	173,432

REVENUES		2020 Actual	2021 Projected	2022 Proposed
64-00-38151-0000	Due From Water Fund	49,478	54,143	70,975
64-00-38152-0000	Due From Sewer Fund	49,478	54,143	70,975
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	21,946	24,015	31,481
Revenue Total:		120,902	132,301	173,432

BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:				
Fund Balance (Deficit)- Beginning:		57,852	56,123	56,123
Fund Balance (Deficit)- Ending:		56,123	56,123	56,123

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

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

<i>Personnel Services</i>		2020 Actual	2021 Projected	2022 Proposed
64-46-64000-1111	Salaries	41,263	44,587	61,059
64-46-64000-1112	Salaries - PT/Temporary	18,382	11,105	18,044
64-46-64000-1211	Overtime		200	
64-46-64000-1300	Employee Benefits	2,558	3,751	3,787
64-46-64000-1311	Bonus			
64-46-64000-1511	FICA	1,140	766	1,120
64-46-64000-1512	Medicare	865	796	1,149
64-46-64000-1521	Retirement	7,621	5,421	10,192
64-46-64000-1531	State Insurance Fund		381	
64-46-64000-1541	Health Insurance	16,925	17,433	26,445
64-46-64000-1545	Dental Insurance	1,202	1,437	2,069
64-46-64000-1548	Vision Insurance	107	250	377
64-46-64000-1561	Long Term Disability	288	143	590
Total:		90,351	86,271	124,832

<i>Materials, Supplies, Services</i>		2020 Actual	2021 Projected	2022 Proposed
64-46-64000-2321	Travel & Training	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	27,850	36,330	36,700
64-46-64000-4531	Professional/Technical Services			
64-46-64000-4541	Utility Billing Mailing/Printing			
64-46-64000-5002	Misc. Services & Supplies			
64-46-64000-5999	Depreciation	1,730	7,000	7,000
64-46-64000-6211	Insurance & Surety Bonds			
Total:		32,280	46,030	48,600

<i>Capital Outlay</i>		2020 Actual	2021 Projected	2022 Proposed
64-46-64000-7412	Computer Equipment			-
64-46-64000-7552	Furniture			
Total:		-	-	-

<i>Interfund Transactions</i>		2020 Actual	2021 Projected	2022 Proposed
64-46-64000-9154	Due to Fleet Fund			
Total:		-	-	-

Fund 62- Cemetery Summary
Sub 49
Department - 62000

EXPENDITURES		2020 Actual	2021 Projected	2022 Proposed
Personnel Services		3,845	4,126	2,859
Materials, Supplies & Services		8,667	16,000	17,150
Capital Outlay		5,821	-	30,000
Interfund Transactions				
Expenditure Total:		18,333	20,126	50,009
REVENUES		2020 Actual	2021 Projected	2022 Proposed
62-00-33200-0000	Burial Plot Sales	37,625	38,000	40,000
62-00-33201-0000	Opening/Closing Fee	10,200	10,000	10,000
62-00-33202-0000	Headstone Inspections	525	500	500
62-00-33203-0000	Xfr of Ownership Fee-Cemetery	(100)		
62-00-33434-0000	Grant Revenue			
62-00-38110-0000	Due From General Fund			
62-00-38155-0000	Due From Gas - Sale Proceeds (USP)			
62-00-39210-0000	Cemetery Donations			
	Use of Fund Balance Reserve			
Revenue Total:		48,250	48,500	50,500
BALANCE SUMMARY		2020 Actual	2021 Projected	2022 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:				
	Fund Balance (Deficit)- Beginning:	29,917	28,374	491
	Use of Fund Balance Reserve:	53,858	83,775	112,149
	Fund Balance (Deficit)- Ending:	83,775	112,149	112,640
PERSONNEL SUMMARY (FTE)		2020 Actual	2021 Projected	2022 Proposed
Elected				
Appointed				
Full-time		0.05	0.05	0.03
Part-time/Seasonal				
FTE Total:		0.05	0.05	0.03

Fund 62- Cemetery Detail

Sub 49

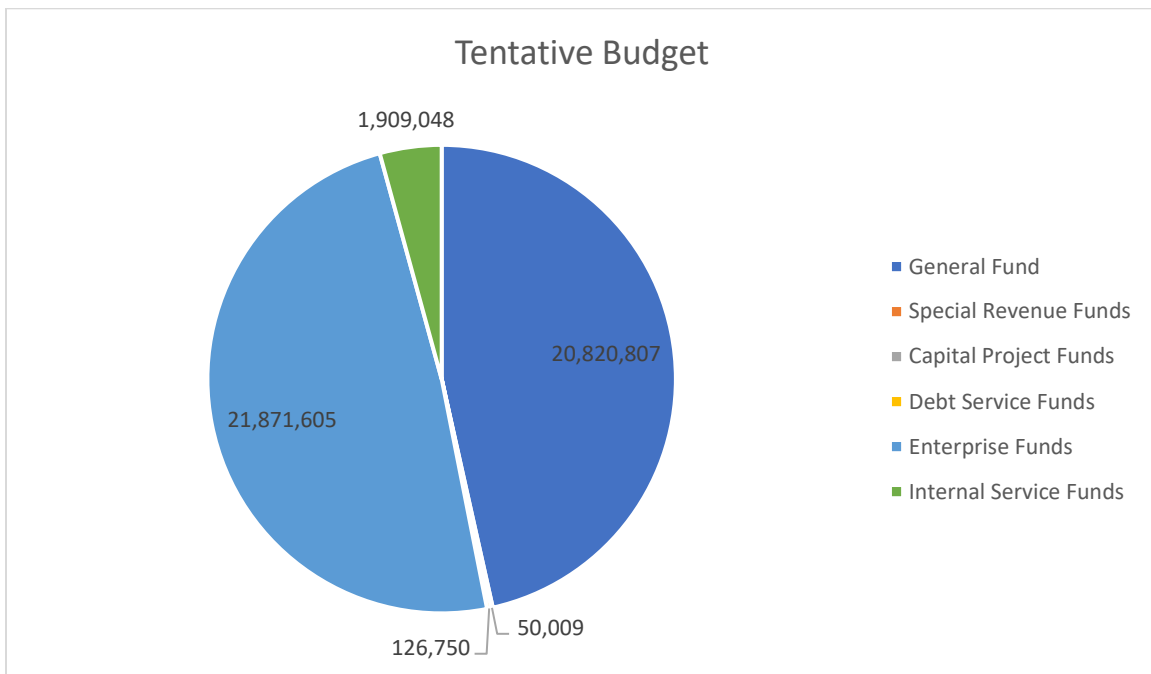
Department - 62000

<i>Personnel Services</i>	2020 Actual	2021 Projected	2022 Proposed
1111 Salaries FT	2,598	2,821	1,901
1112 Salaries PT			
1211 Overtime			
1300 Employee Benefits	161	174	120
1511 FICA			
1512 Medicare	37	41	30
1521 Retirement	480	517	344
1541 Health Insurance	513	512	408
1545 Dental Insurance	40	44	36
1548 Vision Insurance	6	7	8
1561 Long Term Disability	9	11	12
Total:	3,845	4,126	2,859
<i>Materials, Supplies, Services</i>	2020 Actual	2021 Projected	2022 Proposed
2121 Dues and Subscriptions			1,150
2321 Travel & Training			5,000
2513 Equipment Supplies & Maintenance	2,323	5,000	
4121 Attorney Fees			
4531 Professional and Technical Services	5,462	7,000	7,000
5002 Misc. Services & Supplies	151	1,000	1,000
5410 Landscaping Maintenance	731	3,000	3,000
Total:	8,667	16,000	17,150
<i>Capital Outlay</i>	2020 Actual	2021 Projected	2022 Proposed
7000 Capital Outlay	5,821		30,000
7410 Equipment			
Total:	5,821	-	30,000

Tentative Budget Transmittal

Honorable Mayor and City Council:

I am providing herein a copy of the tentative budget for the 2021/2022 fiscal year totaling \$44,778,219. The budget as proposed is designed to advance the strategic goals and objectives that have been established by the Council and covers projected revenues and expenditures for the General Fund, Enterprise Funds, Capital Improvement Funds, Special Revenue Funds and Debt Service Funds of the City. Eagle Mountain City is in strong financial condition and the 2021/2022 General Fund budget is balanced.



Fund Type	FY 2020 Actual	FY 2021 Estimated	FY 2022 Tentative
General Fund	19,671,359	15,718,948	20,820,807
Special Revenue Funds	18,333	20,126	50,009
Capital Project Funds	5,113,691	12,590,389	
Debt Service Funds	1,355,907	1,195,757	126,750
Enterprise Funds	23,663,912	40,760,481	21,871,605
Internal Service Funds	1,089,810	1,848,664	1,909,048
Total	\$ 50,913,012	\$ 72,134,365	\$ 44,778,219

GROWTH

Despite the challenges associated with the COVID-19 pandemic, Eagle Mountain City fared well and continues to see significant growth. The tentative budget as proposed does anticipate a slight slow-down in the housing market. The tentative budget includes projections for approximately 1,120 residential permits which is down from the 2021 year-end estimate of 1,400 but still represents a 7% population increase.

Rapid growth does bring its challenges and will require an ongoing commitment to fund capital and staff resources to avoid diminishing levels of service.

CAPITAL OUTLAY INVESTMENT

Whereas private business uses profit (revenue (-) expenses) as an indicator of wealth, governments use quality of life indicators. These traditionally will come in the form of capital assets that enhance health, safety, and general welfare of residents. Due to the strong growth of one-time revenues the City experienced in fiscal year 2020 and additional one-time funds projected for fiscal years 2021 and 2022 there will be a significant amount of funds available for capital investments. As of the date of this transmittal the Council has not had sufficient time to review and prioritize the City's capital project needs, therefore the tentative budget only includes a limited number of current capital needs. The Capital Budget will therefore be considered for an amendment at a future date.

PERSONNEL

Local government will always be a human capital business. The product of government is in the process. This requires the interrelation of elected officials and staff with the citizenry to determine the goals and vision of the community. These interactions are then articulated into a Mission Statement, Strategic Plans, and policy objectives that are executed by the government organization for and on behalf of the citizens. Constant citizen input allows for the organization to determine goal realization and incremental policy application adjustments. Staff is a necessary link in the business of governmental service.

The 2021-2022 budget includes funding for the following recommended new hires:

Position	FTEs
Full Time	5.875
Accountant	1
GIS Tech	0.5
Neighborhood Improvement	1
Residential Building Inspector	1
Special Events Aide	0.375
Wastewater Operator	1
Water Meter Technician	1
Part Time	1.75
Additional Programing Hours	0.625
Permit Tech	0.625
Recreation Aide	0.5
Seasonal	2.836
Emergency Management Intern	0.334
GIS Intern	0.668
Parks Seasonal Laborer	0.5
Planning Intern	0.334
Stormwater Seasonal Laborer	0.5
Wastewater Seasonal Laborer	0.5
Grand Total	10.461

The ongoing population growth and the current labor conditions have made it difficult for the City to maintain staffing levels needed to maintain a desired level of service for the community. We continue to monitor the labor market to be aware of the market-based salaries, wages benefits and work with Personnel Systems, Inc. in the evaluation of our wage and pay structure recognizing that pay is only one component of employee compensation. The budget as proposed includes a placeholder of 3% for potential pay increases that are warranted by the market or performance evaluations.

Healthcare and retirement are also major components of employee compensation. The tentative budget proposes to maintain health care benefits and includes a healthcare premium renewal increase of 2.3%. Utah Retirement Systems has notified us that contribution rates will remain at the current rate.

PUBLIC SAFETY

In an effort to support the ongoing needs of the community and to keep up with growth, the following items in regard to the Sheriff’s contract have been included in the budget as proposed.

- 4% increase on position costs per the contract
- Body Camera Equipment
- Additional Overtime Funding
- 1 FTE – Daytime Sergeant
- 2 FTE – Patrol Officers

INTERFUND TRANSFERS

Even though we are one City accounting standards dictate that we maintain a separate set of balance sheet accounts and revenue/expense accounts by Fund.

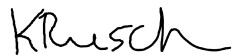
Interfund Transfers are needed to distribute costs for departments that provide services to multiple Funds of the City. For example, the Human Resources department is accounted for within the General Fund but also provides services for departments in other Funds such as Water and Sewer.

INTERFUND TRANSFERS		2020	2021	2022
		Actual	Projected	Proposed
37151	Due From-Water	499,316	535,272	571,928
37152	Due From-Sewer	491,361	521,366	561,798
37157	Due From-Solid Waste	65,613	72,842	89,996
37159	Due From-Storm Drain	71,338	76,069	87,208

SUSTAINABILITY

During the 2021 Legislative session an amendment was approved and signed into place that increases the maximum unrestricted fund balance reserve that can be held within the General Fund from 25% to 35%. Maintaining the maximum fund balance has been an ongoing objective of the Council and the 2021-2022 tentative budget as proposed would increase the General Fund reserves to the State maximum.

The budget proposes that the property tax levy be set at the certified tax rate that will keep property taxes revenue neutral. After careful consideration of all revenue sources and conservative forecasts for future revenues, the tentative budget is presented to the City Council as being funded within the scope of anticipated revenues and without the use of fund balance for the General Fund. The budget as proposed will continue the significant work that has come to be expected by our citizens as we strive to meet their needs and fulfill our personal commitment to provide high-quality services to all those who live or visit our community. I want to acknowledge the many hours of work by our staff on this budget and especially the guidance and leadership provided by the Mayor and Council, as they have worked to set priorities and policy to guide this budget process.



Kimberly Ruesch
Finance Director