

2008-2009 CITY BUDGET

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EAGLE MOUNTAIN, UTAH



CITY OF EAGLE MOUNTAIN UTAH

ANNUAL BUDGET FISCAL YEAR 2008-2009

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June 11, 2008

Members of the City Council
Eagle Mountain, Utah 84005

RE: FY 2008-2009 BUDGET MESSAGE

Dear Council Members and Citizens of Eagle Mountain City:

I am pleased to present the 2008-2009 Budget, which I believe will continue to further the success of Eagle Mountain City. The budget is one of the most essential documents the City prepares since it identifies the services that the City provides as well as how those services will be financed. This year, we have improved upon last year's complete revision to the budget document. Our aim is to continue to improve fiscal policies; create a financial plan for the City's future; establish an operational guide for today; and create communicative devices of how City finances are spent. In addition, we have endeavored to construct the City's budget to meet guidelines established by the Government Finance Officers' Association (GFOA). Building on the strength of last year's budget document, which won the GFOA's Distinguished Budget Award, we will again resubmit the document for the GFOA's consideration.

As our city embarks upon its 12th Fiscal Year, I anticipate that we will continue to provide the same high level of fiscal responsibility our city has shown in previous years. Being fiscally responsible with our funding is essential to the wellbeing of the City. Indeed, because of the fiscal responsibility we have shown over several years, we are now in an enviable position: we have adequate resources to maintain services and sufficient resources to expand existing services to improve our City.

As we are aware that fiscal responsibility is an ongoing need, we have implemented several measures to avoid the pitfalls of fiscal neglect. First, we have avoided dipping into the City's financial reserves, keeping them intact for future need, and instead using current revenues to offset expenditures. Second, we are largely maintaining our staffing levels during the coming fiscal year, with the exception of necessary additions or where we have received grant funds to offset the costs to the City. Finally, we are limiting the purchase and replacement of equipment, only replacing items when absolutely necessary. By maintaining our fiscal responsibility, I am confident that our City will continue to be prosperous now and in the future.

With an estimated population of 23,000, our community is growing and vibrant. Eagle Mountain has seen an estimated 6.3% increase in population over the past fiscal year. Although this number represents a significant decrease in growth rate from previous years, it is still significantly higher than many other areas in Utah, and is especially noteworthy in view of the difficult economic times. The budget addresses the needs of Eagle Mountain City while accounting for the impact that growth cycles and development changes continue to have on all areas of city operations. Residential and commercial sectors of the city continue to create demands on public infrastructure, service delivery systems and personnel. The budget focuses on addressing the variety of needs associated with the city at the current point in its growth.

Improvements to utilities, roads, parks, and other infrastructure as well as improvements to the city's efficiency and performance in rendering services are a top priority in this budget.

The budget process greatly influences and impacts the level of services and development the city provides. Each year, the City Council appropriates funds for the upcoming fiscal year; at the end of the budget year, all appropriations lapse and the budget process begins anew.

We believe our municipal government exists to serve the needs of the residents. For this reason, the City will continue to improve and maintain services, thereby enhancing the quality of life of each resident. This has been a basic guideline by which the 2008-2009 Budget was developed. Improving quality of life and service levels will be accomplished through the funding of initiatives which are outlined in the 2008-2009 Mayor's Initiatives Section of this message.

We present to you a balanced budget for Fiscal Year 2008-2009. It meets all legal requirements and accepted administrative practices. The total budget for Fiscal Year 2008-2009 is \$49.9 million with \$8.4 million for General Fund operations. Currently, there are no proposed increases in tax or utility rates controlled by the City of Eagle Mountain. Based on data current at the time of budget proposal, we feel that departmental levels of service can be maintained or increased with current tax rates.

After careful consideration of all revenue sources and conservative forecasts for future revenues, I believe the budget expenditures will be funded within the scope of anticipated revenues. 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 commitments to provide high quality services to all those who live or visit our community. The budget was developed in harmony with the belief that Eagle Mountain City's government exists to protect what is valued today while meeting tomorrow's needs.

FY 2007-2008 BUDGET IN REVIEW

Before looking forward to the 2008-2009 budget year, it is important we reflect on what was accomplished during the 2007-2008 budget year. Some of the budget priorities last year consisted of:

- ***Enhanced Public Safety.*** The City budgeted an increase of more than \$992,000 to be allocated for additional fire, EMS, and police personnel, as well as \$77,000 for an ambulance vehicle. These budgeted increases provided the City with better public safety coverage.
- ***Upgrade and Maintenance of Parks and Open Space.*** One FTE Parks Irrigation Technician was hired in fiscal year 2007-2008. Additionally, more than \$43,000 was allocated for the purchase of new park maintenance equipment. The Pony Express/Sweetwater Trail, Pioneer Addition Park and part of Mid-Valley Park were constructed for approximately \$1.2 million.

- ***Augmentation of City-wide Activities.*** An increase of \$128,000 was designated for special events such as Pony Express Days, Santa on the Fire truck, Easter Egg Hunt, and Miss Eagle Mountain. These funds enabled the City to improve and expand current community activities. In addition, the net impact to general taxes was very minimal, considering the substantial increase in private donations, sponsorships, and Pony Express Days concert and ticket sales. In addition, the City budgeted \$2000 to the creation of a new Senior Citizens Council to offer older citizens more opportunity to be involved in civic and other activities.
- ***Construction of Capital Facilities to Maintain and Improve Utilities Delivery.*** The utilities capital improvement projects built in the FY 2007-2008 budget included a 138 kV transmission line, upgrades to Well #1 and construction of Well #4.
- ***Improvement on Services through Increased Staffing.*** The 2007-2008 budget included two full-time EMT positions in order to provide continual emergency medical service. The move towards a full-time Fire/EMS Department was started in 2006 with 12-hour coverage. While response times did drop, the department still fell short of the performance levels Eagle Mountain residents deserve. From this point, the Fire/EMS Department will continue to add positions each year until the City has 24-hour service, 7 days a week for both fire and EMS services, which will occur as funds allow. Overall, the City increased staffing to the Fire, Sheriff, Financial, Public Works, Planning, Building, and Executive Departments. All the approved positions were funded to improve or maintain levels of service.
- ***Increased Support of Economic Development.*** Although the City did not make any significant changes in the economic development department budget for FY 2007-2008, significant steps were taken to focus its efforts on economic development. The City developed commercial incentive tools, such as an ordinance allowing administration to waive certain fees associated with the construction of commercial projects. A fast-track system is also in place for all commercial planning and building inspection processes.

FY 2007-2008 BUDGET AMENDMENTS

Several amendments to last year's budget were approved by the City Council. The amendments to the FY 2007-2008 budget are as follows:

General Fund:

- ***Attorney Fees:*** This line item was increased by \$67,500 from the budgeted amount because of costs associated with unforeseen litigation taken against the City.
- ***Insurance/Surety Bond:*** This line item was increased by \$55,000 to cover increased insurance costs to the City.

- ***Public Safety Contract Services:*** This line item was increased by \$75,000 to cover unanticipated cost increases associated with the City's contract with the Utah County Sheriff's Department.
- ***Snow Removal:*** This line item was increased \$25,000 to cover increased costs due to an unusually harsh winter season.
- ***Overtime Streets/Roads:*** This line item was increased by \$10,000 to cover unanticipated repair costs.
- ***Overtime & Equipment and Supplies for Parks:*** In an effort to improve the quality and maintenance of our new and existing parks, these line items were increased by \$15,000 (collectively) to cover unanticipated costs.

Special Improvement Districts:

- ***SID 98-3:*** This line item was increased by \$508,000 to facilitate an early bond call.
- ***SID 2000-1:*** This line item was increased by \$1,283,000 to facilitate a partial, early bond call.
- ***SID 97-1:*** This line item was increased by \$54,000 to pay off property taxes associated with deeded property to the City.

Impact Fee Fund:

The various Impact Fee Funds' expenditures were increased to pay off reimbursement agreements the City had previously entered into.

Capital Projects Funds:

- ***Road Projects:*** A total increase of \$359,600 was amended to cover unexpected road repairs and costs associated with bond repayments.

Enterprise Funds:

- ***Solid Waste Fund:*** This line item was increased by \$140,000 to cover the increased cost to the City for our solid waste service.

FY 2008-2009 MAYOR'S INITIATIVES & BUDGET PRIORITIES

The development of the 2008-2009 budget began with a series of budget meetings wherein the Mayor, City Council and staff were able to formulate the goals and priorities that would steer the course of the budget development process and be reflected in the allocations of the budget document. The priorities and relative allocations are enumerated in the following:

1. ***Improvement of Services/Five Day Work Week.*** To help meet the needs of city residents, the City Offices recently began operating five days per week, while still allowing employees to work four days per week, with overlapping schedules to fill the five days. In this way, the City keeps employees at an optimal work schedule (based on a Brigham Young University study) while also allowing the city to offer greater levels of service without the need for additional employees.

In addition, the City has reduced the number of new staff positions in this year's budget. With the exception of 6 firefighters paid for by a grant, the City will only be adding new position that are absolutely necessary for the safety and wellbeing of the residents. These positions include several new crossing guards, slight increases to the Library staff benefits and wages, and one parks laborer. I believe that these moves will help the City offer more efficient and higher quality service to residents.

2. ***Parks Improvements.*** The City has budgeted significant funds for capital improvement projects in its various parks totaling \$1.7 million. In addition, the City will finish its Master Parks Plan during FY 2008-2009. The plan will help improve park layout and act as a blueprint for future green space planning. Mid Valley Park (\$600,000) will begin this fiscal year. Plans have also been approved for two new parks: a City Skate Park (\$350,000) and a Bike Park (\$25,000), which will be started this coming fiscal year. The City will also complete major sections of trails, including the Sweetwater Trail (\$680,000).
3. ***Improved Public Safety.*** This fiscal year, the City plans to expand the service of its police department by adding several new crossing guards to patrol the City's new elementary school. In addition, the City is improving service in the Fire Department by adding 6 full-time firefighters, paid for by the SAFER grant (\$632,000 in grant money), and will be completing the Fire Station #2 expansion (\$820,000). Finally, the City will also increase fiscal support for the RADKIDS program, an educational safety program for elementary school children.
4. ***Improved Transportation.*** The quality of transportation services is extremely important to the City staff. This fiscal year, the City will complete a number of needed road improvements, including improvements to Porter's Crossing (\$750,000), Appaloosa Way (\$41,715), Mt Airey Drive (\$155,530), as well as give a facelift to Eagle Mountain Boulevard (\$26,265).
5. ***Emphasis on Economic development.*** In order to increase the City's commitment to bringing economic development to the City, funds have been allocated to promote development by creating a Community Development Area (CDA), marketing purposes, etc. In addition, with the help of the City's Economic Development Director, the staff will be focusing on economic development and has designed a designated budget to facilitate future growth. Specifically, we are continuing funding for attending the ICSC Conference in Las Vegas.

I believe that each of these initiatives is an essential piece of what will make Eagle Mountain

prosperous now and in the future. As the city strives to adhere to sound financial practices, the initiatives set out in this budget will offer residents high levels of service while maintaining efficiency and effectiveness.

FIVE-YEAR CITY PLAN

Each year City officials collaborate on projects and initiatives that meet the City's goals and residents' needs. Yet, with the City's continued growth, it is imperative to plan for more than just today. Eagle Mountain City maintains a 5-year and 10-year plan, which direct the efforts of City officials and preserves the vision of the City's master plan. Some of the City's major initiatives include the following:

City Plan: Eagle Mountain is in the process of updating its master plan, primarily to accommodate the city's rapid growth. Since 2001, Eagle Mountain's population has increased by an average of about 10-15% each year. In order to mitigate the negative effects of such massive growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's updated plan will focus on addressing transportation needs, improving park and trails, and creating additional commercial zones to stimulate commercial development.

Transportation is the most critical need the updated master plan will address. Over 80% of the city's adult population works outside of Eagle Mountain; so creating a system which allows commuters easy access in and out of the city is a high priority for city officials, city planners, and residents. Increased access roads and light-rail routes, as well as other mass-transit options are being incorporated into the updated master plan. Laying the foundation for this improved transportation infrastructure will not only improve traffic issues, but will also prevent costly upgrades that will inevitably arise in the future.

Another high priority for the citizens of Eagle Mountain is the creation and improvement of City parks and trails. In a recent resident survey conducted by Brigham Young University, resident satisfaction with City parks and trails was identified as an area that needed improvement. City officials and planners are actively working on creating park sites, securing funds to build and maintain new and existing parks, and partnering with state agencies to create new and improved walking/biking trails. In addition, the city is working to diversify the parks available, increasing its green space with a new skate park and a bike park that will increase the recreational possibilities for the residents.

The third priority to be addressed by the new master plan is commercial development. Currently, there are very few businesses located in Eagle Mountain, forcing our citizens to commute to work, play, and shop. This situation not only puts a tremendous strain on the transportation infrastructure, it also costs Eagle Mountain City millions of dollars each year in lost sales tax revenue. Eagle Mountain's Economic Development Department is working with the City's elected officials, City administrators, and developers in order to attract businesses to Eagle Mountain. Our City is already seeing benefits from the added emphasis on economic development, with a new grocery store and retail space planned for the near future.

City Personnel: Since the city's incorporation, Eagle Mountain City's staff has increased

steadily in order to provide necessary services to the public. On average, the city has added seven full-time positions each year. This current fiscal year, Eagle Mountain plans to reduce this number significantly by freezing all new FTE hires (excepting those necessary for public safety.) Currently Eagle Mountain City employs approximately 100 employees, making it the largest employer in the City. The City requires a large number of workers to accomplish the wide variety of services provided to the community, such as Utilities/Public Works (Water, Electric, Sewer, Natural Gas), Parks and Recreation (Youth Sports programs, Park maintenance, General City maintenance), City Planning, Building (Building permits, Plan inspections), Fire, Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

All of these services are made possible by the hard work and dedication of City employees. To meet the growing community's needs, the City is constantly searching for high-quality employees to fill positions as they become available. Although the City has cut back this year, if growth continues at the rate it has in the past, the City will add approximately 35 new positions within the next 5 years – an addition of approximately \$1.4 million in personnel costs by 2013. As the personnel expenditures increase from year to year, the City will continue to evaluate revenue sources to meet the demand for additional City employees in the future. A more detailed overview of Eagle Mountain's personnel can be found in the Personnel Summary section of the budget document.

Utility Improvements: With such constant population growth, Eagle Mountain City has planned to expand and improve its utility's structure over the next five years. This includes significant upgrades and construction to the water and sewer facilities.

As part of its improvements to the water system, the City plans to upgrade its well pumps and pump houses, as well as develop several new water sources over the next five years. Also, a new larger waterline will be added to the North Service Area, and a new water tank will be added to increase storage capacity. Additionally, the City is working with the CUWCD to provide long-term water supply, necessary for the stability and development of the community as it continues to grow. These projects have been budgeted under the proposed Water & Sewer Revenue Bond.

The City will be constructing a new sewer treatment plant for the South Service Area (SSA), which will treat 1.2 million gallons of waste water every day. The completion of this plant will increase the efficiency and quality of the SSA's sewer system. The City will cover the costs of the project with a low-interest loan from the state.

Economic Growth: With approximately 40 businesses in the City, there are many more opportunities for economic development. The City is committed to promoting economic development in Eagle Mountain, in order to provide the commercial conveniences to meet the needs of the residents, create job opportunities, and to add fiscal stability to the City.

The City Council formed a Redevelopment Agency (RDA) and a Community Development Agency (CDA) as mechanisms to offer tax incentives to prospective companies. It also enacted an ordinance to allow administration to offer other forms of incentives. Because the City owns and operates its own gas, electric, water, and sewer utilities, it can be more creative in the types of incentives offered.

Within the next five years, Eagle Mountain will boast a new grocery store, retail space, and additional office space along SR 73. Additional commercial/industrial projects are planned by the airport and in City Center.

Currently, sales tax revenues account for less than 10% of the City's overall revenues. This is a relatively small revenue source that the City wants to expand. As commercial areas continue to develop within the City limits, the City's sales tax revenue will increase, which will allow the City additional funding for future projects.

GRANTS

The City has received multiple grants which will bring additional funds to construct City improvements. Intergovernmental revenue in the form of grants will maximize the City's ability to improve citizens' quality of life. The list below summarizes the grants that the City has received but has not expended to date:

- **Community Development Block Grant (CDBG):** Obtained in 2006, the City obtained \$126,096 in funds to install streetlights within the Eagle Park and Eagle Point neighborhoods.
- **Economic Development Initiative:** The EDI was obtained to help fund the Mid-Valley Regional Park in the amount of \$400,000. The previous grant was received in the amount of \$200,000.
- **UDOT Enhancement:** The \$400,000 UDOT Enhancement is being used to connect the existing portions of the Sweetwater Trail to each other.
- **SAFER Grant:** The SAFER grant was obtained at the beginning of FY 2008-2009 and awards a total of \$632,000 to the City over a four year period for the funding of an additional 6 firefighters.
- **State Parks & Recreation Trail:** The \$100,000 State Parks/Recreation Trail Grant was received last fiscal year (2007-2008) to construct the beginning portion of the Sweetwater Trail.
- **STAGG:** The STAGG grant of \$500,000 was obtained in 2007 to expand the Wastewater Treatment plant.
- **DEQ Loan:** Although not technically a grant, the low interest (1%) loan for \$6.6 million is being used to fund completion of the Wastewater Treatment Plant upgrade.

I propose that our city continue to pursue and secure additional funds from outside entities. These revenue sources have dramatically expedited the construction of City infrastructure.

FUTURE CITY ISSUES

There remain a number of issues that Eagle Mountain City will face in the 2008-2009 Budget year and beyond. Some of the issues presenting significant challenges to the City's future include: water right, capital facilities, managing City debt, Employee Benefits, and stabilizing our revenue sources.

- **Water Rights.** City development will be severely hindered if water rights are limited. The Mayor and City Administrator will continue meeting with the State Engineer, as well as work with the Central Utah Water Project to secure the City's long-term water needs. We are hoping to receive 10,000 acre-feet over the next five years-including 3,000 within the 2008-2009 fiscal year.
- **Capital Facilities.** Funding and constructing capital facilities will continue to be an issue with the City's current growth. The City needs to ensure that adequate funds are collected to allow facilities to be constructed before there is interruption (to existing and future residents) in service delivery.
- **Managing City Debt.** The City has assumed a large debt to finance the construction of capital facilities. During fiscal year 2005-2006, the City refinanced several debt obligations in order to take advantage of lower interest rates. Also, in Fiscal Year 2008 we refunded the Water & Sewer Bond for the same purpose. We will continue to pursue a more manageable debt service schedule in all of our debt obligations.
- **Stabilizing Revenue Resources.** The City will to continue to find ways to secure stable ongoing revenue sources. In the past, growth has accounted for much of Eagle Mountain's revenue. As growth may fluctuate from year to year, the City Administration recognizes the need to study more secure and viable revenue sources, moving away from more unstable sources.

FINANCIAL OUTLOOK

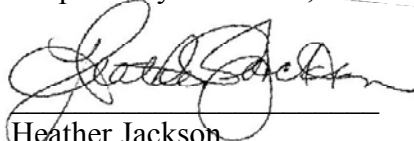
Our conservative fiscal strategy of providing reasonable estimates of revenues vs. expenditures will prove to be financially sound for our City.

The City's budget continues to grow and expand dramatically in accordance with the City's explosive growth and expansion. Eagle Mountain City now boasts approximately 23,000 residents. The cost to provide basic municipal and utility services continues to increase as well. This year, our total budget for all funds exceeds \$34 million.

SUMMARY

The budget document, as presented, reflects the ongoing commitment to be responsive to the community's desires. On behalf of the staff, we give to each of you our appreciation for the efforts that you have been made to improve the services provided to our friends and neighbors. We are proud of the work being done in our community and thank you for the considerable time and effort that is required of you to govern the City's affairs.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Heather Jackson", written over a horizontal line.

Heather Jackson

Mayor

Eagle Mountain City

GFOA AWARD

The Government Finance Officers Association (GFOA) of the United States and Canada issues an annual Distinguished Budget Presentation Award to entities who publish a budget that meets or exceeds program criteria as a policy document, communications device, operations guide, and financial plan. Eagle Mountain City was a recipient of the award for the FY 2007-2008 year and believes the current year budget is also worthy of this distinction.



EAGLE MOUNTAIN CITY OFFICERS

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CITY OVERVIEW

Eagle Mountain, Utah was incorporated in December 1996 and included 42.13 square miles or 26,961 acres. The City is located approximately 10 miles west of the City of Lehi, Utah, 40 miles southwest of Salt Lake City, Utah, and 30 miles northwest of Provo, Utah. The area is conveniently located with respect to the two largest metropolitan areas in Utah – Salt Lake City in Salt Lake County, and Provo City in Utah County. Together, the counties contain approximately 70% of the State of Utah's population or almost 1.5 million people.

HISTORY

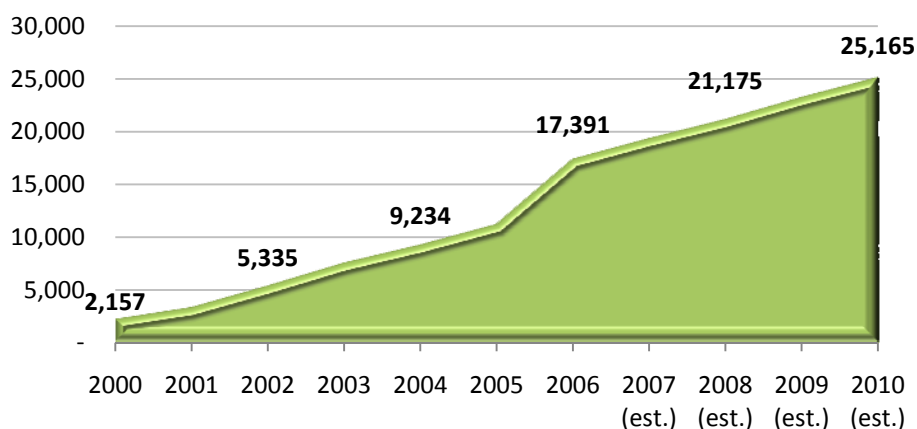
Although the City's history is short, the history of the valley in which it resides is rich. Even before the Mormon pioneers arrived in 1847, Native American tribes inhabited the area and Mexican traders had established trading routes. The first federal military post in Utah, Camp Floyd, was established in the southwestern portion of the valley. At its high point, Camp Floyd housed one-third of the country's army reserves or 3,500 troops and officers, 500 wagons, 600 horses, and 3,000 mules – not to mention the merchants and camp followers that pushed the community population to almost 7,000 people. This area is most famous for the Pony Express Trail, which crossed through the central part of the valley. To honor this history, Eagle Mountain City annually celebrates Pony Express Days in June.

Today, people move to Eagle Mountain for its wide-open spaces and quality of life. Even with an average issuance of 40+ residential building permits a month, the sheer size of Eagle Mountain promises room for anyone who wants to raise a family in a master-planned community that incorporates the technology of today and tomorrow with the values from the past.

POPULATION

Since the 2000 U.S. Census, Eagle Mountain has shown steady, and often rapid, growth. In just under 10 years, the City has grown from 2,157 residents to more than 19,000 residents in 2007. More than 4,000 residential units have been built, with an average of 600 permits per year over the past 5 years, making Eagle

Eagle Mountain Growth: 2000-2010

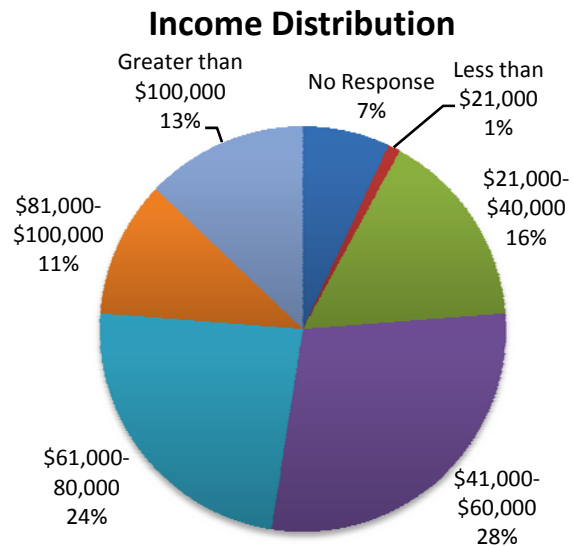


Mountain one of the fastest growing communities in Utah and the state's third largest city geographically. If present trends continue, Eagle Mountain will reach over 25,000 by 2010.

HOUSEHOLD INCOME & SIZE

The average household income in 2000 was \$52,102. In a 2007 Statistical Survey conducted by Brigham Young University, the average household income had increased to \$60,000, with 29% reporting \$41,000 to \$60,000 and 24% reporting an income of \$61,000 to \$80,000.

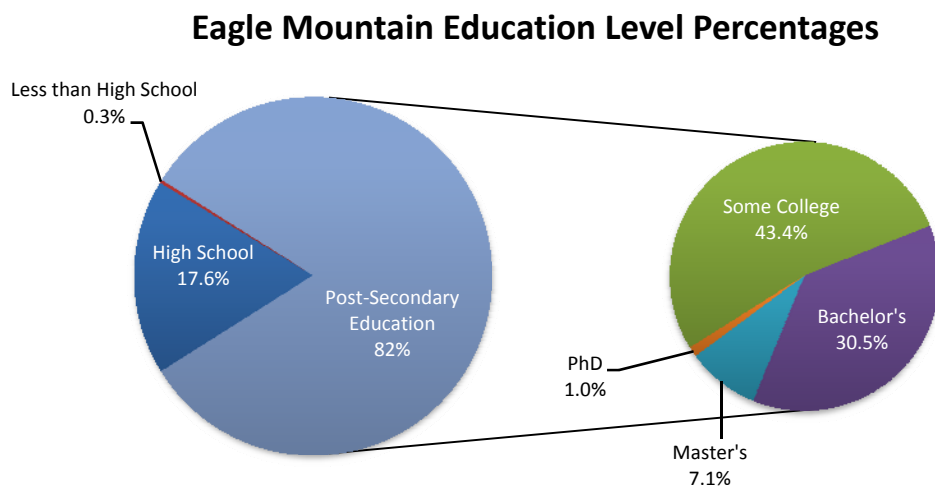
The City averages 4.68 persons per household. Over 50% of the residents are younger than the age of 18. Additionally, the number of households with children under the age of 18 has continued to grow from 74% in 2000 to 83% in 2007.



EDUCATION

Eagle Mountain City is home to a young, knowledge oriented population, with many residents having completed or pursuing post-secondary education. Within close proximity to three major universities (Brigham Young University, Utah Valley University, and the University of Utah) and several community colleges, Eagle Mountain has access to a number of institutions of higher education. According to a 2007 Statistical Survey, more than 80% of Eagle Mountain residents over the age of 18 have gained some form of post-secondary education – with more than 35% earning a Bachelor's, Master's or PhD degree.

Additionally, Eagle Mountain is home to 3 Elementary Schools (soon to be 4) and will house a charter High School, which will be completed during FY 2008-2009.

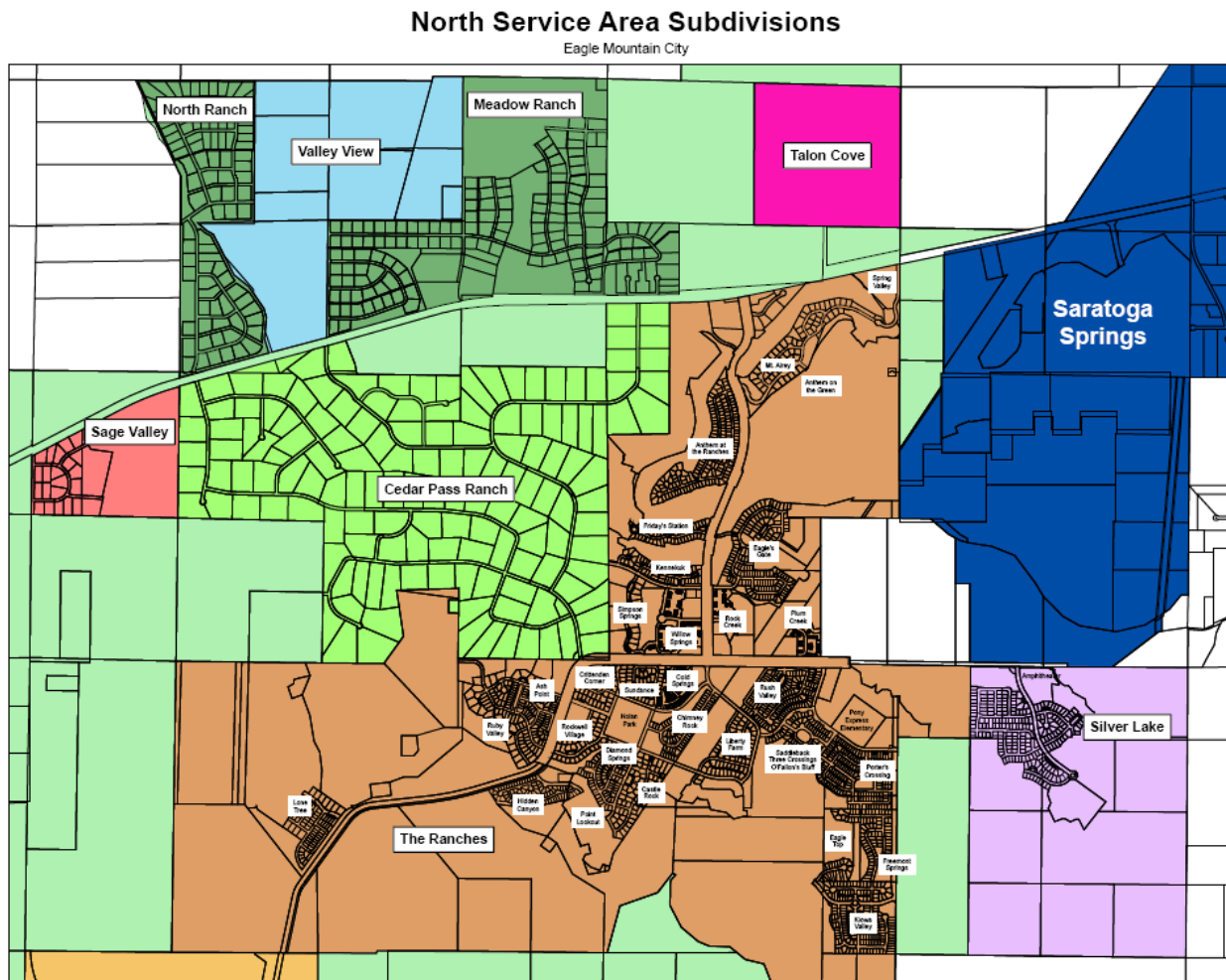


MASTER PLANNED COMMUNITIES & NEIGHBORHOODS

There are four primary planned communities within the City, divided into two main areas. The Ranches and Silver Lake located in the North Service Area (NSA). In the South Service Area, the planned communities include the Villages at Eagle Mountain and the SITLA Master Plan.

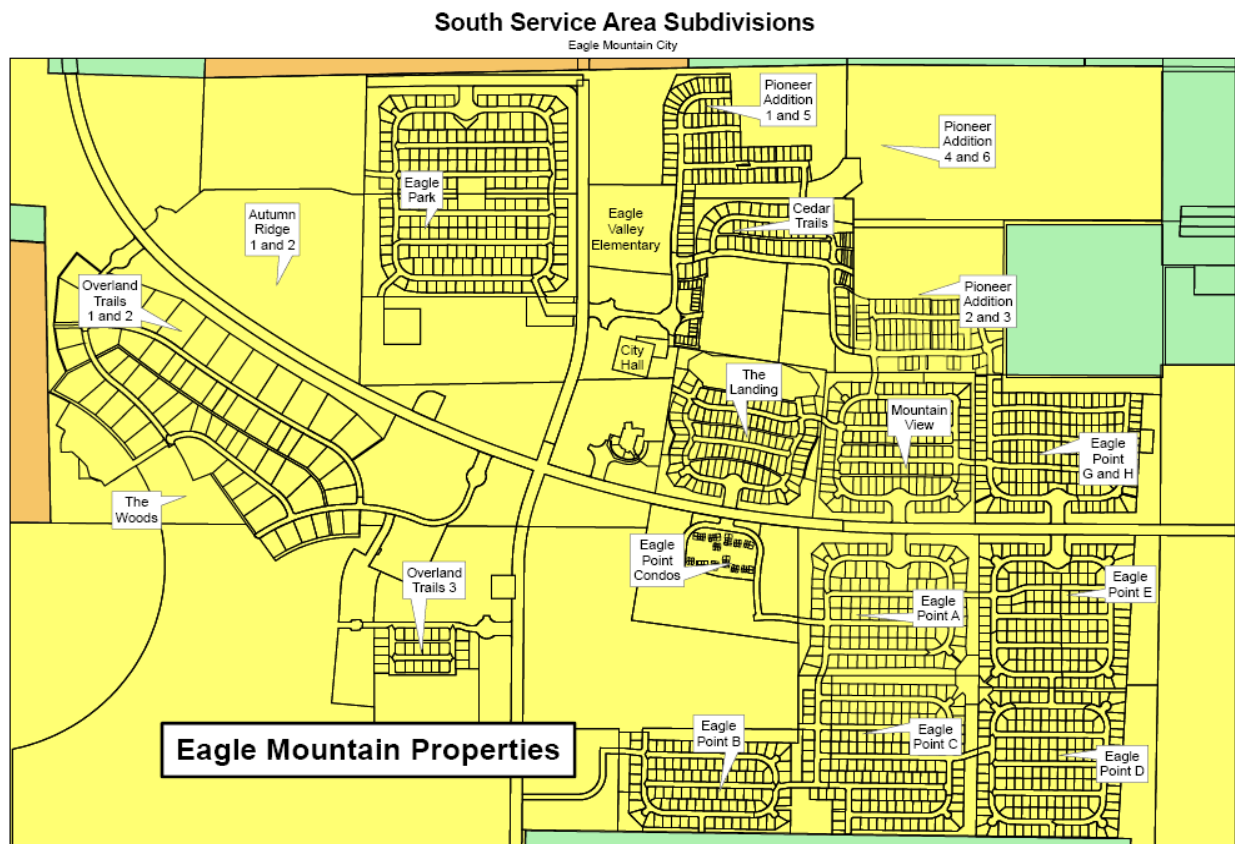
NORTH SERVICE AREA

The Ranches Master Development Plan contains roughly 2,686 acres and 7,765 dwelling units for a total gross density of 2.8 units per acre. The Silver Lake development is directly adjacent to The Ranches and has a gross density of 4.3 dwelling units per acre and a total of 2,101 dwelling units may be constructed within this development.



SOUTH SERVICE AREA

The Villages at Eagle Mountain is comprised of about 7,610 acres and is based upon a gross density of 3 dwelling units per acre. The School & Institutional Trust Lands Administration (SITLA) owns two large parcels of land commonly referred to as Mid-Valley and Pony Express, which have both been master planned. The Mid-Valley parcel consists of 1,188 acres and the Pony Express Parcel is comprised of 151 acres. Both parcels have been assigned a gross density of 3 dwelling units per acre with a density cap of 4,017 units. SITLA has not commenced with the construction of any neighborhoods within their master plan.



ADDITIONAL NEIGHBORHOODS

There are several neighborhoods/subdivisions that were not included in Eagle Mountain City's master planned communities. Cedar Pass Ranch is a 5-acre lot neighborhood, which was developed prior to the incorporation of the City using Utah County's development regulations. This subdivision is located northwest of The Ranches master planned area and contains more than 766 acres with 143 lots. North Ranch and Meadow Ranch are situated north of State Road 73 and are made up of 1- and 2-acre lots. These neighborhoods have been approved and developed as semi-rural areas.

BUDGET OVERVIEW

Eagle Mountain City considers the budget process to be a management tool to aid the Mayor, City Council, and Fund Managers in providing services to the City's residents. It has been the intent to structure the budget document so that it is a: policy document; financial plan; operations guide; and financial communication device. To this end the budget is comprised of the following sections:

- The **Budget Message** articulates priorities and issues for the Budget.
- The **Reader's Guide** section describes the budget document, the process for preparing the budget, how the budget changes during the budget year, and gives historical and statistical background about the City.
- The **Fiscal Policy** section creates fiscal policies aimed at establishing a City financial plan. This section contains City short-term and long-term financial policies.
- The **Financial Summary** contains summary financial information for the various Funds.
- The **Personnel Summary** contains the staffing changes, personnel counts, City organizational chart and other information.
- The **Performance Measurements** section summarizes the individual goals, objectives, and measures of the City's various departments.
- The **General Government Fund** section enumerates the specific spending plans of all departments of the City in fund number order.
- The **Debt Service Funds** section identifies the purpose and payment schedule for all City debt.
- The **Capital Facility Funds** section describes the capital budgeting process and enumerates current and future year capital expenditures. This section assists in the financial planning of costly capital improvements.
- The **Enterprise/Utility Funds** describe the funds that provide utility services to residents. These funds are operated in a manner similar to private business enterprises where expenses of providing services are recovered primarily through user charges.
- The **Internal Service Fund** account for supplies or services provided to other departments of the City on a cost reimbursement basis.
- The **Appendix** includes supplemental information including a glossary of budget terms and information on budget preparation.

BUDGET SECTION SUMMARY

The General Fund, Enterprise/Utility Funds, and Internal Service Funds sections are organized to give the reader an understanding of the following information:

- The **Program Purpose** is a broad description of the overall purpose of a fund, department, or division.
- The **Program Activities** is a brief description of the overall activities of a fund, department, or division.

- The **Overall Objectives** states the desirable condition **that a fund, department, or division hope to achieve.**
- The **Significant Budget Items** enumerates the noteworthy expenditures that have been appropriated.
- **The Departmental Expenditures** give the total amount allocated for expenditures in FY 2008-2009 for each respective department and also explain any increases or decreases from the previous year in conjunction with the Significant Budget Items.
- **The Budget Tables** include summaries and details of revenues and expenditures. The tables show the adopted (proposed until adopted) budget for the coming year, the adjusted budget amounts for the previous years, and actual expenditures for the previous budget years. Additionally, the tables show the number of FTE employees that have been funded.

BUDGET RESPONSIBILITIES

Creating a budget requires the collective efforts of: Citizens, Mayor, City Council, Budget Committee, and Fund Managers. Each group has their respective role and responsibilities.

Citizens: Citizens have the responsibility of providing feedback to the elected officials about what and how City services are provided. This feedback is received through citizen surveys, public hearings and public comments given during the City Council's meetings.

Mayor: The Mayor has the responsibility for preparing and presenting the proposed budget to the City Council for their review, consideration, and approval.

City Council: The City Council should provide policy direction to the Mayor. The City Council has the responsibility of facilitating citizen input by holding public hearings on the proposed budget. The Council approves the fiscal policies, and finally the City's operating and capital budgets.

Budget Committee: The Budget Committee is comprised of the Mayor, City Administrator, Management Analyst and Treasurer. The committee has the responsibility of assisting the Mayor with preparing the budget document by projecting revenues and expenditures. The Budget Committee also makes recommendations to the City Council on proposed budget amendments.

Fund Managers. The Fund Managers have the responsibility of assisting the Budget Committee with the preparation of the proposed budget. Additionally, once the Budget is adopted the Fund Managers have the responsibility for ensuring that the fund expenditures are within budget appropriations. The title page of this document contains a table that identifies Fund Managers.

BUDGET CALENDAR

The City's Fiscal year begins on July 1, 2008 and ends 1 year later on June 30, 2009. For this reason the budget is referred to as the 2008-2009 Budget. The budgeting process takes several months throughout the winter and spring. The Budget Calendar summarizes the schedule and lists critical due dates.

DATE	ITEM	COMMENT
Ongoing Every Thursday	Financial Status Meeting with Budget Committee	REVIEW <ul style="list-style-type: none"> City Priority/Balancing Guidelines Budget reduction process/Dept participation Use of Fund Balance Set-asides and assumptions Balancing Options Current and forecast revenue
January 14, 2008	Distribution of Budget Preparation Packets	Meet with Fund Managers individually to provide general Instructions
February 7, 2008	Fund Manager Assignment Due	Return via mail <ul style="list-style-type: none"> Fund Narratives Employee/Capital Outlay Requests Budget Line Item Capital Facility Budget
February 7, 2008	Fund Managers begin meeting with Budget Committee	
TBA - February	Meet with council to discuss goal for budget. (Formally known as the Budget Retreat)	Council members/Mayor and invited to share thoughts, ideas, and goals with the Budget Committee before budget draft is completed.
March 6, 2008	Draft Budget Completed	
March 6 2008	Distribution to council	Proposed budget delivered to Council
TBA – 2 nd or 3 rd week in March	City Council Preliminary Budget Review	<ul style="list-style-type: none"> Updated Revenue Review Updated Department Heads
April 22, 2008	Final Council Approval of Draft	Meeting held at work session of Council Mgr.
May 6, 2008	Distribution to Public	Proposed budget delivered
May 6, 2008	Public Hearing	Dept. presentation of Proposed Budget
June 17, 2008	Final Public Hearing	Adoption of Proposed 2008-2009 Budget

Note: The 2008-2009 Budget Calendar complies with the requirements outlined in the Utah State Code. Contained in the Appendix is a summary of the State Code requirements for adopting the budget.

BUDGET ADMINISTRATION

Administration of the adopted 2008-2009 Budget includes monitoring and amending the budget document. The budget process is a continuous effort to ensure that revenues are collected as projected and that expenses do not exceed appropriated funds. This requires that budgets are monitored and amended as needed.

It is the responsibility of the Fund Manager to monitor and understand the activity within their fund. Any significant deviations from the budget are immediately brought to the attention of the Mayor and Treasurer. The Finance Department also monitors operating fund activity on a monthly basis, especially the General Fund. **The Treasurer periodically prepares reports, comparing actual to budgeted revenues and expenditures to present to the Mayor.**

Fund Managers may propose and the Mayor may approve the transferring of budgeted amounts between line items within any fund. The City Council must approve any amendments which alter the total expenditures of a fund. The Budget Committee will review all requests to increase the total expenditures of a fund and schedule a public hearing for the City Council to consider the budget amendment.

OTHER FINANCIAL DOCUMENTS

It is important to know that there are other documents that guide the development and execution of the City's budget. Specifically, these documents include: The Fund Manager Handbook; The Capital Facility Plan & Economic Analysis; Impact Fee Ordinance; Consolidated Fee Schedule; and the City Purchasing Policy. These documents are to be reviewed annually to ensure that information is coordinated between the budget and other City financial documents. Copies for these documents can be obtained through the Recorder's Office.

*The **Fund Manager Handbook** defines the fiscal policies, responsibilities, and processes that Fund Managers shall comply with in managing their fund.*

*The **Capital Facility Plan & Economic Analysis** is a detailed evaluation of a community's infrastructure and utility needs and construction costs associated with these facilities. The plan ensures adequate capacity and a detailed projection of improvements that will be required to meet the projected growth.*

The Economic Analysis sets the maximum amounts that the City may charge as an impact fee.

*The **Impact Fee Ordinance** defines the unit cost that the City will collect in restricted revenue to off set the demands of growth on the City's capital facilities.*

The **Consolidated Fee Schedule** sets the charges for services provided for City services.

The **City Purchasing Policy** regulates the process by which funds may be expended. All purchases are to be made in accordance with this purchasing policy.

SECTION 3 – FISCAL POLICIES

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PURPOSE OF BUDGETARY AND FINANCIAL POLICIES

The budget document is constructed upon financial policies which have several benefits in preparing, adopting, and executing the budget, such as: 1) assisting the Mayor and City Council in the financial management of the City, 2) saving time and energy when discussing financial matters, 3) engendering public confidence, and 4) providing continuity over time as elected officials and staff changes occur.

In addition, the City's fiscal policies act as guides to ensure a balanced budget. A balanced budget requires that expenditures do not exceed revenues, and that the City is within all legal fund balance limits.

The City has established fiscal policies that address: general budget; revenue; expenditures; debt; capital facilities; reporting; and accounting.

GENERAL BUDGET POLICIES

As a part of the General Budgeting Policies the City will:

- **Receive citizen input** to meet both the existing and future needs of its residents.
- **Pursue economy and efficiency** in providing basic services. City services should not cost more than similar services provided by private industry.
- **Create generational fairness** so that each generation of taxpayers should pay its own fair share of the long range cost of City services.
- **Adopt a balanced budget** in the General Fund accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will typically not increase property taxes unless: inflation has forced operating costs upward faster than tax growth or the need to adequately fund public safety.
- **Improve the productivity** of its programs and employees.
- **Reassess services** and service levels during the budget process.
- **Review annually fees and charges** for uses, future capital facilities, licenses, and permits on City services or facilities.
- **Set fees and charges** to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- **Maintain financial reserves** to guard its citizens against service disruption in the event of unexpected natural or man-made disasters; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.
- **Maintain and replace equipment and capital facilities.**
- **Maintain market rates of pay to its employees** which include both salary and benefits.
- **Charge enterprise funds payment for services provided by the General Fund.** The amount of each year's transfer fee will be based on the estimated General Fund expenditures that are utility related.

REVENUE POLICIES

As a part of the Revenue Policies the City will:

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

EXPENDITURE POLICIES

As a part of the Expenditure Policies the City will:

- **Prioritize expenditures that will reduce future operating costs**, such as increased utilization of technology and equipment and proven business methods.
- **Maintain annual expenditure at a conservative growth rate**

DEBT POLICIES

As a part of the Debt Policies the City will:

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

CAPITAL FACILITIES POLICIES

As a part of the Capital Facilities Policies the City will:

- **Maintain a Capital Facility Plan** and update it annually. That operating budgets are

funded to adequately operate and maintain new capital improvements.

- **Maintain an Economic Analysis** study and update it annually so that the funding of Capital Facilities is not outpaced by inflation or development.

REPORTING POLICIES

As a part of the Reporting Policies the City will:

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

ACCOUNTING POLICIES

As a part of the Accounting Policies the City will:

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

SECTION 4 – FINANCIAL SUMMARY

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BUDGET SUMMARY

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's Total Adopted Budget for FY 2008-2009 is \$49,900,061.

FY 2008-2009 Total Approved Budget: \$49,900,061

Budget Summary by Fund			
*Numbers reflect inter-fund transfers as well as expenditures.			
Fund	*FY 2007 Actual	*FY 2008 Adjusted	*FY 2009 Proposed
General Fund	10,469,506	7,568,258	8,420,220
Capital Projects Fund	798,227	7,696,590	25,144,149
Enterprise Fund	14,823,058	15,085,007	24,632,677
Debt Service Fund	8,023,726	5,824,018	4,991,522
Internal Service Fund	444,660	689,191	759,274

The table above summarizes the Fiscal Year 2008-2009 Budget for Eagle Mountain City, compared to that of the two previous fiscal years. The current year has seen a significant increase in expenditures and transfers for capital projects and enterprise funds. Much of this increase comes from the deferment of certain projects, including significant water upgrades and trail improvements, originally budgeted for FY 2007-2008, to the current budget year. These deferred projects and other significant budget items in the various funds include:

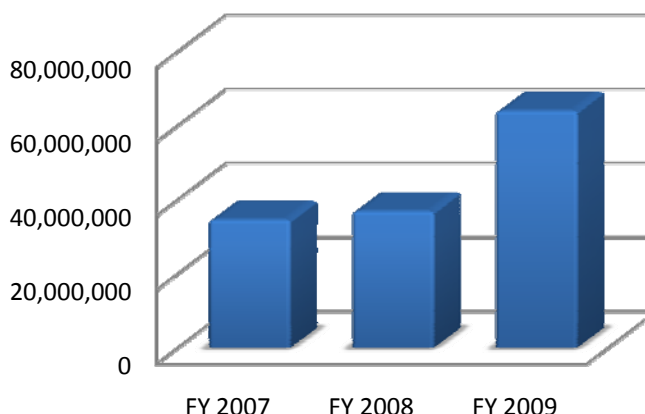
General Fund: An increase of about \$10% from \$4,101,598 to \$4,499,607 for personnel services to cover additional FTE's and increased cost associated with medical, dental and other health benefits.

Capital Projects Fund: \$4,500,000 for new electric substation (deferred from FY 2007-2008)
 \$2,600,000 for CWP Water Shares
 \$9,100,000 for Sewer Treatment Plant (deferred from FY 2007-2008)

Enterprise Fund:

An additional \$4,000,000 for building and building improvements has been included in the budget.

**Total Adopted Budget
in expenditures and inter-fund transfers**



CONSOLIDATED SUMMARY OF FUNDS

The Consolidated Summary of Funds provides a summary of the projected revenues and planned expenditures in each fund as approved by the city council. All revenues and expenditures are detailed by type and evaluated against prior years. As demonstrated by the consolidated Summary Funds, the Fiscal Year 2009 General Fund and Capital Projects budget is balanced according to State law requirements.

Consolidated Summary of Funds

Revenues	FY 2007 Actual	FY 2008 Adjusted	FY 2009 Proposed
General Fund Revenues			
Taxes	\$2,681,971	\$2,965,971	\$3,340,000
Fees/fines	\$3,609,606	\$1,223,276	\$1,604,120
Road Funds	\$428,561	\$416,287	\$540,000
Charges For Services	\$157,554	\$212,466	\$160,000
Miscellaneous	\$1,081,580	\$820,446	\$627,100
Intergovernmental Grants	\$45,798	\$138,794	\$365,000
Impact Fees	\$1,236,437	\$448,310	\$0
Interfund Transfers	\$1,228,000	\$1,342,708	\$1,784,000
Total	\$10,469,506	\$7,568,258	\$8,420,220

Capital Projects Revenues			
Gas and Electric			
Bond Proceeds	\$0	\$4,390,886	\$4,500,000
Transfers - Gen Fund	\$100,000	\$610,000	\$0
Transfers - Electric Fund	\$0	\$999,114	\$0
Transfers - Gas Fund	\$50,000	\$0	\$40,000
Total	\$150,000	\$6,000,000	\$4,540,000

Water Utility			
Bond Proceeds	\$0	\$7,278,865	\$4,167,341
Transfers - Water Fund	\$0	\$1,216,195	\$835,498
Impact Fees	\$0	\$0	\$1,000,000
Developer Contribution		\$250,000	\$1,250,000
Interest Income	\$33,816	\$0	\$0
Total	\$33,816	\$8,745,060	\$7,252,839

Sewer Utility			
Bond Proceeds/Grant	\$0	\$0	695,000
Transfer - sewer utility fund	\$0	7450000	7,205,000
Impact Fee Fund	\$0	\$0	1,200,000
Total	\$0	\$7,450,000	\$9,100,000

Capital Proj. Gen. Fund			
UDOT Grant	\$0	\$0	\$420,000
EDI Fed Grant	\$0	\$0	\$600,000
Transfers	\$0	\$0	\$3,076,310
Grant Reimbursement	\$0	\$0	\$125,000
Total			\$4,221,310

Expenditures	FY 2007 Actual	FY 2008 Adjusted	FY 2009 Proposed
General Fund Expenditures			
Personnel Services	\$3,111,882	\$4,217,936	\$4,499,607
Mat., Supplies & Svcs	\$2,909,926	\$3,320,786	\$3,528,947
Internal Fund Trans	\$3,923,378	\$554,994	\$220,466
Capital Outlay	\$83,795	\$196,763	\$171,200
Total	\$10,028,981	\$8,290,479	\$8,420,220

Capital Projects Fund Expenditures			
Gas and Electric			
Street Lights	\$74,100	\$27,212	\$0
Regulator / Substation	\$53,417	\$42,329	\$0
Electrical Distribution	\$0	\$1,870,398	\$4,500,000
South Power Project	\$17,204	\$0	\$0
Gas Steel line	\$0	\$0	\$40,000
Bobby Warren Power Proj.		\$615,217	
Total	\$144,721	\$2,555,156	\$4,540,000

Water Utility			
Wells		\$3,339,013	\$1,679,690
Well Upgrades		\$675,295	\$224,705
Tanks		\$125,259	\$2,748,444
Test Wells	\$653,506	\$1,000	
CWP Water Shares			\$2,600,000
Total	\$653,506	\$4,140,567	\$7,252,839

Sewer Utility			
Sewer Treatment Plant	\$0	\$368,740	\$9,100,000
South Service T. Line	\$0	\$65,318	\$0
Capital Outlay	\$0	\$3,500	\$0
Total	\$0	\$437,558	\$9,100,000

Capital Proj. Gen. Fund			
Streets	\$0	\$75,046	\$973,510
Parks	\$0	\$95,898	\$1,747,800
Fire Station	\$0	\$319,923	\$820,000
Sweet Water Trail	\$0	\$72,442	\$680,000
Total		\$563,309	\$4,221,310

	FY 2007	FY 2008	FY 2009
Revenues	Actual	Adjusted	Proposed

Enterprise Fund Revenues			
Solid Waste			
Utility Billing	\$413,416	\$495,421	\$622,060
Total	\$413,416	\$495,421	\$622,060

Water Utility			
Utility Billing	\$1,592,488	\$1,632,802	\$1,738,125
Connection Fees	\$445,510	\$110,950	\$168,106
Equity Buy In	\$155,759	\$820	\$78,093
interest Earnings	\$36,551	\$10,491	\$27,000
Future Facilities	\$1,462,274	\$1,648	\$382,748
Meter/ Future Fac Fee	\$73,793	\$26,083	\$46,558
Developer Contribution	\$928,186	\$59	\$21,561
Wells	\$18,720		
Late Fees/Penalties	\$100	\$4	\$1,600
Miscellaneous	\$686		
Audit Adj. & Accruals			\$50,843
Total	\$4,714,067	\$1,782,857	\$2,514,634

Sewer Utility			
Utility Billing	\$1,376,609	\$1,598,768	\$1,600,000
Connection Fees	\$97,146	\$25,480	\$6,182
Equity Buy In	\$82,744		\$1,254
interest Earnings	\$58,558	\$222,396	\$50,000
Future Facilities	\$457,559	\$1,660	\$24,146
Collection Line	\$16,408		
Developer Contribution	\$225,128		\$50,000
Grants/ DEQ Loans			\$7,100,000
Total	\$2,314,152	\$1,848,304	\$8,831,582

Electric Utility			
Utility Billing	\$4,313,619	\$4,616,327	\$5,100,000
Connection Fees	\$1,045,260	\$392,047	\$584,445
Equity Buy In	\$498,875	\$596	\$236,650
interest Earnings	\$135,463	\$65,048	
Meter/ Future Fac Fee	\$240,147	\$172	\$691,000
Fiber Boot		\$2,000	
Bond Proceeds			
Developer Contribution	\$234,277		
Service Calls	\$8,181	\$1,000	\$25,000
Damages to services		\$58,470	
Transfers	\$170,000	\$240,000	\$434,000
Miscellaneous	\$16,050	\$8,151	
Total	\$6,661,872	\$5,383,811	\$7,071,095

Natural Gas Utility			
Utility Billing	\$3,533,036	\$4,199,483	\$5,010,000
Connection Fees	\$1,069,717	\$304,857	\$540,582
interest Earnings	\$26,693	\$16,660	
Temporary Connection		\$975	
Developer Contribution	\$70,519		
Service Calls	\$1,605		\$10,000
Damages to services		\$8,034	
Miscellaneous	\$1,675		
Total	\$4,703,245	\$4,530,009	\$5,560,582

	FY 2007	FY 2008	FY 2009
Expenditures	Actual	Adjusted	Proposed

Enterprise Fund Expenditures			
Solid Waste			
Mat., Supplies & Svcs	\$416,128.00	\$502,128.00	\$596,060.00
Interfund Transactions			\$26,000.00
Total	\$416,128.00	\$502,128.00	\$622,060.00

Water Utility			
Personnel Services	\$233,635	\$227,257	\$246,917
Mat., Supplies & Svcs	\$1,038,745	\$318,774	\$427,043
Interfund Transactions	\$1,168,500	\$1,082,300	\$1,375,253
Debt Service	\$153,502	\$0	\$0
Capital Outlay	\$24,854	\$104,648	\$190,500
Total	\$2,619,236	\$1,732,979	\$2,239,713

Sewer Utility			
Personnel Services	\$191,916	\$227,921	\$236,845
Mat., Supplies & Svcs	\$791,264	\$289,415	\$488,800
Interfund Transactions	\$416,000	\$765,280	\$7,935,209
Debt Service	\$326,192	\$0	\$0
Capital Outlay	\$16,253	\$6,329	\$100,000
Total	\$1,741,626	\$1,288,945	\$8,760,854

Electric Utility			
Personnel Services	\$311,210	\$459,476	\$605,939
Mat., Supplies & Svcs	\$4,706,352	\$4,332,100	\$4,311,300
Interfund Transactions	\$355,500	\$2,421,094	\$1,712,700
Debt Service	\$774,209	\$0	\$0
Capital Outlay	\$6,262	\$0	\$56,200
Total	\$6,153,532	\$7,212,670	\$6,686,139

Natural Gas Utility			
Personnel Services	\$214,964	\$279,822	\$451,832
Mat., Supplies & Svcs	\$3,214,398	\$3,031,322	\$3,823,000
Interfund Transactions	\$320,000	\$995,591	\$1,180,800
Debt Service	\$136,625	\$0	\$0
Capital Outlay	\$6,548	\$41,550	\$60,200
Total	\$3,892,536	\$4,348,285	\$5,515,832

Revenues	FY 2007 Actual	FY 2008 Adjusted	FY 2009 Proposed
Internal Service Fund Revenues			
Motor Vehicle Fleet Fund			
Transfer - General Fund	\$587,671	373,960	\$229,466
Transfer - Electric Fund	\$60,500	104,480	\$332,700
Transfer - Gas Fund	\$25,000	34,660	\$90,800
Transfer - Water Fund	\$78,500	22,300	\$74,037
Transfer - Sewer Fund	\$71,000	55,280	\$59,137
Insurance		16,759	
Total	\$822,671	\$607,439	\$786,140

Debt Service Fund Revenues			
98-1(2005 A) SID			
Assessments-Collected	\$2,296,727	\$94,990	\$391,900
Impact Fee	\$149,315	\$0	
Equity Buy Ins	\$165,134	\$90,170	
Bond Proceeds	\$0	\$0	
Interest Income	\$76,635	\$33,416	
Total	\$2,687,811	\$218,576	\$391,900

2000-1 SID			
Assessments-Collected	\$2,747,182	\$18,070	\$1,089,477
Equity Buy Ins	980943	\$123,409	\$0
Bond Proceeds	\$0	\$0	\$0
Interest Earnings	\$156,880	\$55,719	\$0
Total	\$3,885,005	\$197,198	\$1,089,477

Gas & Electric Rev. Bond			
Transfer - Electric Fund	\$715,000	\$1,000,000	\$1,000,000
Interest Earnings	\$13,596	\$8,837	\$0
Transfer - Gas Fund	\$412,000	\$645,931	\$710,000
Total	\$1,140,596	\$1,654,768	\$1,710,000

Water & Sewer Rev Bond			
Transfer - Water Fund	\$520,000	\$507,216	\$507,216
Transfer - Sewer Fund	\$326,000	\$169,072	\$169,072
Transfer- Impact Fee		\$813,713	\$813,713
Total	\$846,000	\$1,490,001	\$1,490,001

Road Bond			
Transfer - General Fund	153,000	151,698	151,004
Total	153,000	151,698	151,005

Expenditures	FY 2007 Actual	FY 2008 Adjusted	FY 2009 Proposed
Internal Service Fund Expenditures			
Motor Vehicle Fleet Fund			
Mat., Supplies & Svcs		\$238,159	\$241,900
Capital Outlay	\$444,660	\$451,032	\$517,374
Total	\$444,660	\$689,191	\$759,274

Debt Service Fund Expenditures			
98-1 (2005 A) SID			
Principal	\$1,869,000	\$201,000	\$229,000
Interest	\$263,125	\$146,312	\$133,750
Internal Services	\$15,500	\$15,000	\$19,000
Banking Fees	\$30	\$36	\$150
Paying Agent Fee	\$27,528	\$13,263	\$10,000
Total	\$2,175,183	\$375,611	\$391,900

2000-1 SID			
Principal	\$2,726,000	\$1,628,000	\$375,000
Interest	\$794,724	\$504,684	\$674,277
Internal Services	\$32,500	\$30,000	\$30,000
Bond Expense		\$57,504	
Equity By-in		\$69,712	
Banking Fees	\$30	\$51	\$200
Paying Agent Fee	\$39,434	\$27,727	\$10,000
Total	\$3,592,688	\$2,317,678	\$1,089,477

Gas & Electric Rev. Bond			
Principal	\$966,244	\$460,000	\$515,000
Interest	\$0	\$966,244	\$950,144
Paying Agent Fee	\$10,367	\$5,250	\$5,000
Total	\$976,611	\$1,431,494	\$1,470,144

Water & Sewer Rev. Bond			
Principal	\$220,000	\$235,000	\$340,000
Interest	\$452,755	\$403,545	\$774,725
Paying Agent Fee	\$9,600	\$3,676	\$15,000
Restructuring Costs		\$215,625	
Total	\$682,355	\$857,846	\$1,129,725

Road Bond			
Principal	\$108,000	\$111,000	\$114,000
Interest	\$42,980	\$39,448	\$35,502
Paying Agent Fee	\$1,250	\$1,750	\$1,500
Total	\$152,230	\$152,198	\$151,002

Additional information on the individual funds is found throughout the remainder of the budget document and specifically in the various fund sections. At the beginning of each fund section there is additional information that describes the accounting principles, purposes, and fund structures.

ACCOUNTING VS. BUDGETING BASIS

The City contracts an independent auditor to prepare the City's annual audit in conformance with generally accepted accounting principles (GAAP). The budget is not prepared using the same basis of accounting, and therefore cannot, in all cases, be compared to information reported in the annual report.

ACCOUNTING BASIS

Basis of accounting refers to the timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The City's Audit reports the status of the City's finances in accordance with generally accepted accounting principles (GAAP). The accrual basis of accounting is used for all funds at the entity wide reporting level. At the fund level, the accrual basis of accounting is used for all funds except the governmental fund types which use the modified accrual basis of accounting.

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

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

BUDGET BASIS

The General Governmental Fund (General, Debt Service, Capital Facilities, and Internal Service) types are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the City annual report. The Enterprise Funds types (Water, Sewer, Electrical, and Natural Gas) are budgeted on a modified accrual basis and are depicted in the audit report using an accrual basis; therefore, these funds are not directly comparable between the two documents.

FUND STRUCTURE

For the purposes of the budget the City has created five fund types to assist in tracking the proper allocation of monies based upon revenue collected within each Fund. The City has set up the following funds to assist in accounting for City revenue and expenses: General; Debt Service; Capital Facilities; Enterprise/Utility; and Internal Service. These fund's revenue sources, sub-accounts, and fund uses are graphically depicted with the *Budgetary Fund Structure* which is located at the end of this section.

GENERAL FUND

The General Fund is the City's primary operating fund and accounts for the majority of the City's financial resources. It derives a large portion of its revenues from property tax, sales tax, utility tax, and state-shared revenues.

As the City's primary operating fund expenditures for public purposes may be made from cash held in the General Fund with freedom from the restrictions imposed on other funds. Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the general fund. State law requires that the City's General Fund have a balanced budget. This balance budget requirement does not apply to the Enterprise Funds.

REVENUE SUMMARY

Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, regression analysis, and econometric forecasting. Trend data includes historical fiscal performance and historical and projected econometric data modified for known past, current, and anticipated anomalies. Regression analysis is a statistical forecasting model that estimates the strength of a modeled relationship between one or more variables. Econometric forecasting estimates the impacts of past, current, and anticipated economic performance on revenue sources. In the end, forecasts are based on judgment that incorporates information provided by the various analytical methods, known and potential legislative and political impacts, and national, state, and local issues and conditions that are likely to affect local revenue sources.

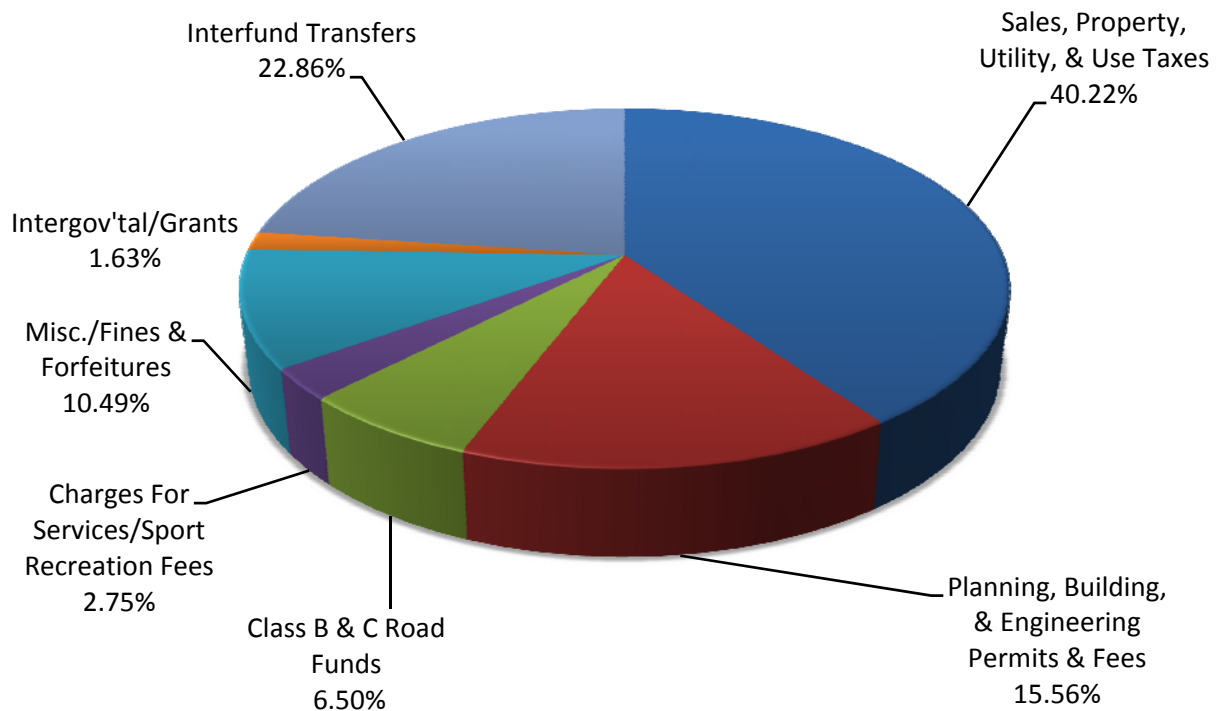
The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than expected. With continuing difficulties in the housing and financial markets, federal and state budget deficits, and increasing energy costs, prudence is required. Revenues related to disposable income reflect the cautious mood of consumers, while Property Taxes continue to reflect the residential and commercial desirability of Eagle Mountain. Taking all factors into account, the City's total General Fund revenues for FY 2008-09 are projected to increase by a very modest amount over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

SUMMARY OF REVENUE SOURCES

The City has a variety of sources of operating revenues. They may be considered either General Purpose Revenues or Departmental Revenues. General Purpose Revenues are sources of revenues that are not generated by a particular service, and include sources such as sales tax, property tax, vehicle license fees, and various other taxes and fees.

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

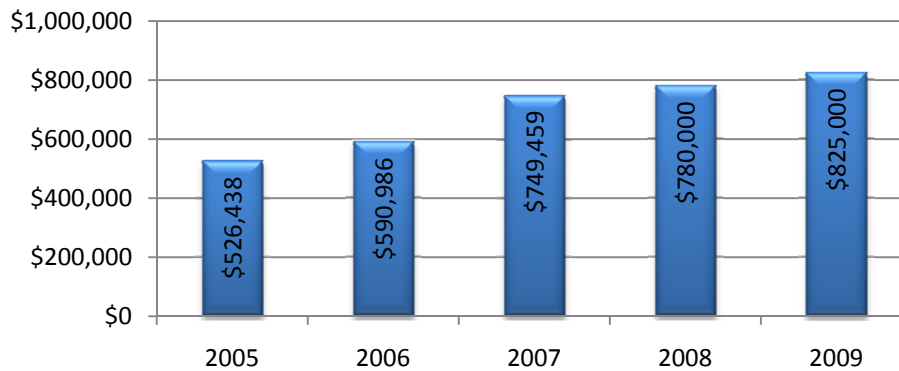
Revenue Sources



REVENUE PROFILES

General Fund revenue is not received in equal monthly increments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The variable nature of the revenue sources results in an uneven cash flow. For example, the City's lowest cash balance occurs in November, while in December and April, property taxes are received and replenish the City's General Fund cash balance. The uneven pattern of revenue receipts has been taken into consideration, where appropriate, in developing estimates for each revenue category.

Revenue from Property Taxes



PROPERTY TAX

Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property.

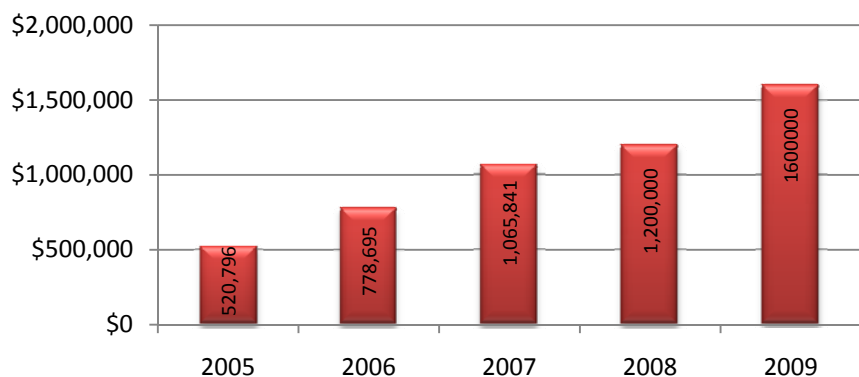
Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Eagle Mountain property owners pay a basic tax of 0.9402% of the assessed value on real property. The City currently receives approximately 12% of the 0.9402% property tax, or 0.1163%. The City estimates property tax revenue with two factors in mind: property turnover rate (resale activity), new construction activity. While residential resale activity has slowed from prior year highs, an additional 300 dwelling units are forecast for next fiscal year, commercial property development remains strong (91,435 square feet).

For FY 2008-09, property tax revenue is estimated at \$810,000, which represents an increase of \$30,000 or 3.8% over the current fiscal year's adjusted budget of \$780. The increased revenue estimate for FY2008-09 reflects new residential (300 dwelling units) and commercial development (91,435 square feet), increasing property values as determined by the Utah County Assessor's Office. Property Tax revenues accounts for 10% of all General Fund revenues.

SALES AND USE TAX

Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected. Sales tax is collected by the State Tax Commission and includes

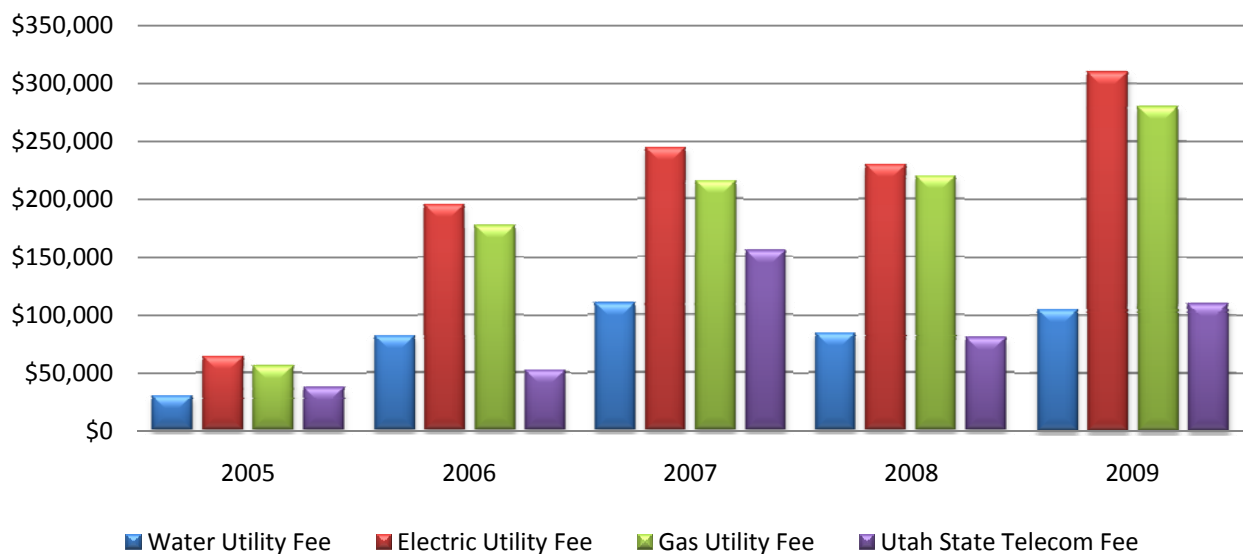
Revenue from Sales/Use Taxes



a state sales tax, the locally levied sales tax, and several other components, depending on the commodity purchased. Of the 6.25% sales tax collected by the State, the City receives one-half of 1% of the taxable sales within Eagle Mountain. The other half of 1% is distributed according to cities' population numbers. After successfully challenging the Census numbers, the City was able to increase our estimated population, and thus increased our sales tax revenue. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 20% of all General Fund revenues.

In recognition of weaker economy, continued high oil prices, and the opening of retail project located at the corner of SR-73 and Ranches Parkway, Sales Tax revenue estimates for FY 2008-09 are conservatively estimated at \$1.6 million, an increase of \$400,000 or 33% from the current fiscal year's adjusted budget of \$1.2 million. Projections indicate that even with the continuing economic slowdown the City has already surpassed the FY 2007-08 Sales Tax budget. This is likely due to two factors; (1) the conservative nature of the budgeted revenue number, and (2) the City's revenue portion linked to population.

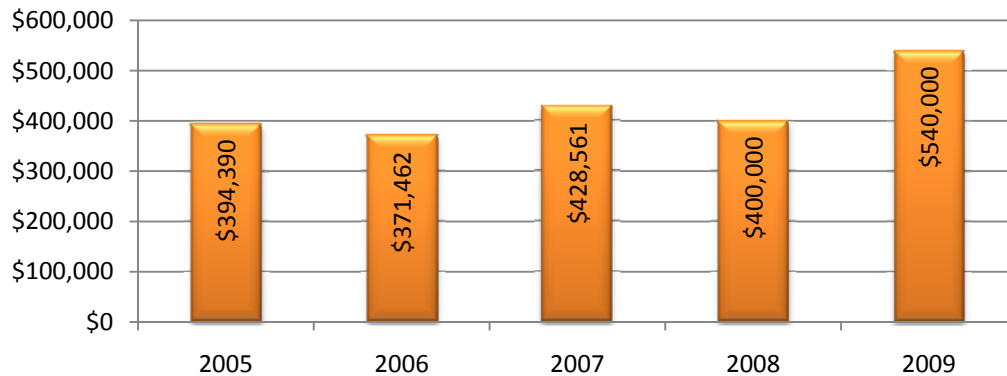
Revenue from Utility Taxes



UTILITY TAX

Utility Tax is a 6% charge on all utility activity in Utah. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2008-09, the Utility Tax revenue is estimated at \$805,000 which represents an increase of \$191,000 or 30% over the FY 2007-08 year-end estimate of \$614,000. The Utility Tax accounts for 9.6% of all General Fund revenues.

Revenue from Class B & C Road Funds



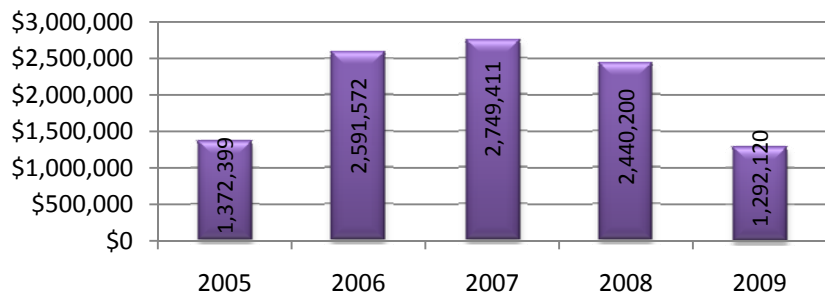
CLASS B & C ROAD FUNDS

It is anticipated that the City will receive \$540,000 in B & C Road funds. These are funds distributed by the State according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements.

LICENSES AND PERMITS

This revenue category consists of various permits and license requirements set by the City for specific services such as burn permits, business licenses, and building permits. Various departments collect these fees, including the Planning Department, Building Department, and Fire Department. The single largest component is building permits, which represents approximately 81% of this revenue category. For FY 2008-09, revenues are estimated to be \$1.2 million, a decrease of approximately \$1.2 million, or 50% over the current fiscal year. The decrease is due to the weak housing market. Licenses and Permit revenues account for approximately 15% of all General Fund revenues.

Revenue from Planning, Building, Engineering, & Other Licenses/Permits



FINES AND FORFEITURES

This revenue category consists of various types of fines set by the City for late fees, Not Sufficient Funds (NSF) fees, and library fines. Revenue from this category amounts to about \$244,000 or 3% of the total General Fund revenues.

MISCELLANEOUS REVENUES

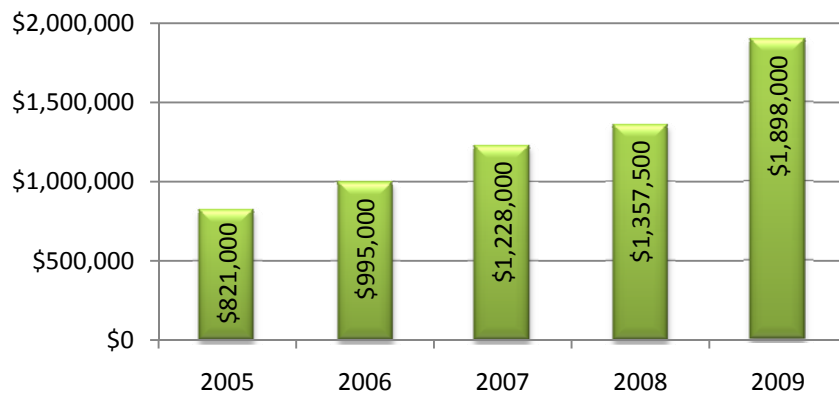
This revenue category is made up of a variety of small revenue sources, including sale of tickets to City sponsored events, donations, and interest. For FY 2008-09, miscellaneous revenues are estimated at \$627,100, which is an increase of \$289,086 from the current fiscal year's budget of \$338,014. This increase is mainly due to increased interest revenues (\$285,000). Historically, interest revenue projections have been very conservative, and the FY 2008 Year-to-Date figures already exceed the budgeted FY 2009 numbers. Miscellaneous Revenues are about 10% of all General Fund revenues.

TRANSFERS-IN

The City Administration identified the amount of general City support costs attributable to providing utility service to the residents of Eagle Mountain. The fees charged for utility services include this overhead cost. The direct costs of services and all related revenue are

budgeted in the fund, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY 2008-09, the overhead reimbursement transfer-in will be \$1.78 million, up \$540,500.

Interfund Transfers



EXPENSES-GENERAL FUND

Expenses in the General Fund are categorized as: Personnel Services; Materials, Supplies, & Services; Internal-Fund Transactions; Debt Service; and Capital Outlays. In a normal fiscal year, the two largest categorical expenditures are Personnel Services and Materials, Supplies & Services. The 2008- 2009 Budget shows a minimal increase with Personnel Services which are primarily attributed to hiring additional employees and merit pay increases. The Materials, Supplies, & Services remain relatively flat.

CONCLUSION

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of March 2008. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen. The revenue estimates that the staff has provided are both reality based and conservative.

DEBT SERVICE FUND

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to the residents. These funds account for the accumulation of resources for the payment of the City's debt obligations. The *Section 8 - Debt Service Funds* contains a detail account of the debt service obligations

CAPITAL FACILITIES FUND

Capital Facility Fund receives appropriations during fiscal years when the City is intending to construct capital projects. Restricted revenues that are collected for Capital Facility Projects are held in the General Fund and are transferred when money is appropriated for expenditures.

More funds need to be collected for future capital facilities. *Section 9 - Capital Facility Funds* shows some of the future projects that are scheduled for future fiscal years. The majority of revenue now collected for capital facilities is through impact fees. Money has been budgeted from the Enterprise Funds to rewrite the City's current Capital Facilities Plan and Economic Analysis. This will assist the City in collecting the proper impact fee amounts.

ENTERPRISE/UTILITY FUND

Enterprise funds include the City's water, sewer, electric, natural gas, and solid waste account. These funds are operated in a manner similar to private business enterprises where expenses of providing services is recovered primarily through connection fees and user charges. The connection fees are charges for personnel to physically connecting a building to the utility system. User fees are the monthly charges for receipt of the utility product or service.

At the end of each fiscal year an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting Standard Board) the auditor depreciates the City's utility infrastructure assets according to a replacement schedule. The depreciation on the utility systems represents a large sum of money. The City is currently not able to absorb the depreciation expense within the budget and show a profit; for this reason the City has not budgeted for any depreciation expense. Consequently, at some point in time the City may need to borrow funds in order to replace the asset when the useful life of the utility infrastructure has been utilized. All the enterprise funds are covering the costs associated with the operational expenses. *Section 10 – Enterprise Fund* contains summaries of the various enterprise funds.

INTERNAL SERVICE FUND

The City has created an internal service fund to centralize revenue and expenditures relating to motor vehicles. The internal service fund receives revenue (cost-reimbursement) to pay for expenses through the transferring in monies from the General Fund and Enterprise Funds (Water, Sewer, Gas, and Electric). The charges associated with these funds are assessed based upon the number of vehicles that are associated with the fund.

Typically, the Funds are assessed annually for maintenance; fuel; and replacement. All funds that are not expended for the aforementioned items are retained as a fund balance. Due to GASB (Governmental Accounting Standard Board) requirements, vehicles are depreciated annually. *Section 11 – Internal Service (Fleet) Fund* summarizes the activities for this fund.

SUMMARY OF FUND ACTIVITY

In addition to the consolidated summary of funds included in this section of the budget message, each individual fund contains a summary sheet which enumerates the total expenditures, total revenues, and difference between the expenditures and revenues (plus any fund balance if applicable). These summary sheets identify the financial solvency of the fund. All summary sheets are located in the corresponding Fund section.

FUND BALANCE

An important part of the financial well-being of a city is having a sufficient fund balance. A fund balance is the excess of an entity's assets over its liabilities. Fund balance, or equity, refers to the excess of an entity's assets over its liabilities. In this section, the fund balance shows the excess of the City's revenues over its expenditures for the various funds. It is the City's fiscal policy to maintain a sufficient fund balance to guard its citizens against service disruption in the event of unexpected natural or man-made disasters. A sufficient fund balance also limits financial strains regarding unexpected service needs; and helps to smooth fluctuations in revenues caused by changes in economic conditions.

The City maintains a separate fund balance for each of its funds. The balance of each fund is reserved for the specific activity of the fund. For example, the balance in the electricity fund can be transferred to fund capital projects or vehicle purchases for electricity, but they could not be transferred to the water capital facilities fund. These funds are known as "reserved funds." The General Fund, on the other hand, also contains "unreserved funds", which are funds not tied to any specific purpose. By state law, the City can only maintain an unreserved fund balance of 18 percent of the General Fund's total estimated revenue and must maintain a fund balance of above 5 percent. These limits are to help ensure the City's fiscal responsibility.

Because the fund balances represent money that is often held over from year to year, it is important fiscally for the city to keep track of the changes in fund balance. For this purpose, the City monitors any changes in fund balance, especially in the General Fund, in order to maintain adequate fund balances while also ensure healthy fiscal policies. The following is a brief summary of significant balance changes as well as a summary of all fund balances.

GENERAL FUND

As of FY 2008-2009, the City's General Fund balance has \$550,000 in reserved funds and \$1,515,640 in unreserved funds for a total of \$2,065,640. The unreserved balance amount represents a fund balance within the State mandated limits. There is not projected to be an increase or a decrease in the fund balance this year.

ENTERPRISE FUND

The City has a total balance of \$9,959,019 for all enterprise funds, a change of \$789,980 from the previous year. Significant increases in fund balance for this fiscal year, specifically in the Electricity (68% increase) and Sewer (13%). The increase to the electricity fund balance represents a correction to the previous year, when funds were under-allocated to the fund and the balance marked a decrease of \$223,479. The increase is also projected to protect from rate increases, due to the rising cost of power. If power costs do not rise as highly as projected, the remaining funds may be transferred to fund electrical capital projects.

The sewer fund balance represents an increase to 10% of the operating costs. Since the sewer fund balance has often run as a deficit (a negative fund balance), the City hopes to maintain a buffer in case of unexpected expenses.

CAPITAL FACILITIES FUND

The City's Capital Project fund balance is projected remain constant for a total end of year balance of \$364,172. Further, there no change in any of the individual funds in this fund. More detailed information can be found in the Capital Facilities section.

DEBT SERVICE FUND

The debt service fund currently shows a total balance of \$6,129,633, with an increase of \$600,134 this fiscal year. The 11% increase is attributable to the increases of 68% to the Gas/Electric bond and of 24% to the Water/Sewer bond. According to the bond documents, the increase represents not only the debt service payment, but also a mandatory increase of transfers in above and beyond the debt service payment. At the end of the fiscal year, the City collapses excess funds back into the source fund. The annual increase in fund balance is requisite for the bonds to ensure the safety of the bonds.

INTERNAL SERVICE (FLEET) FUND

The City's fleet fund is projected to only increase \$26,866 (or 5%) this fiscal year, for a total of \$565,877.

Summary of Fund Balances for FY 2008-2009

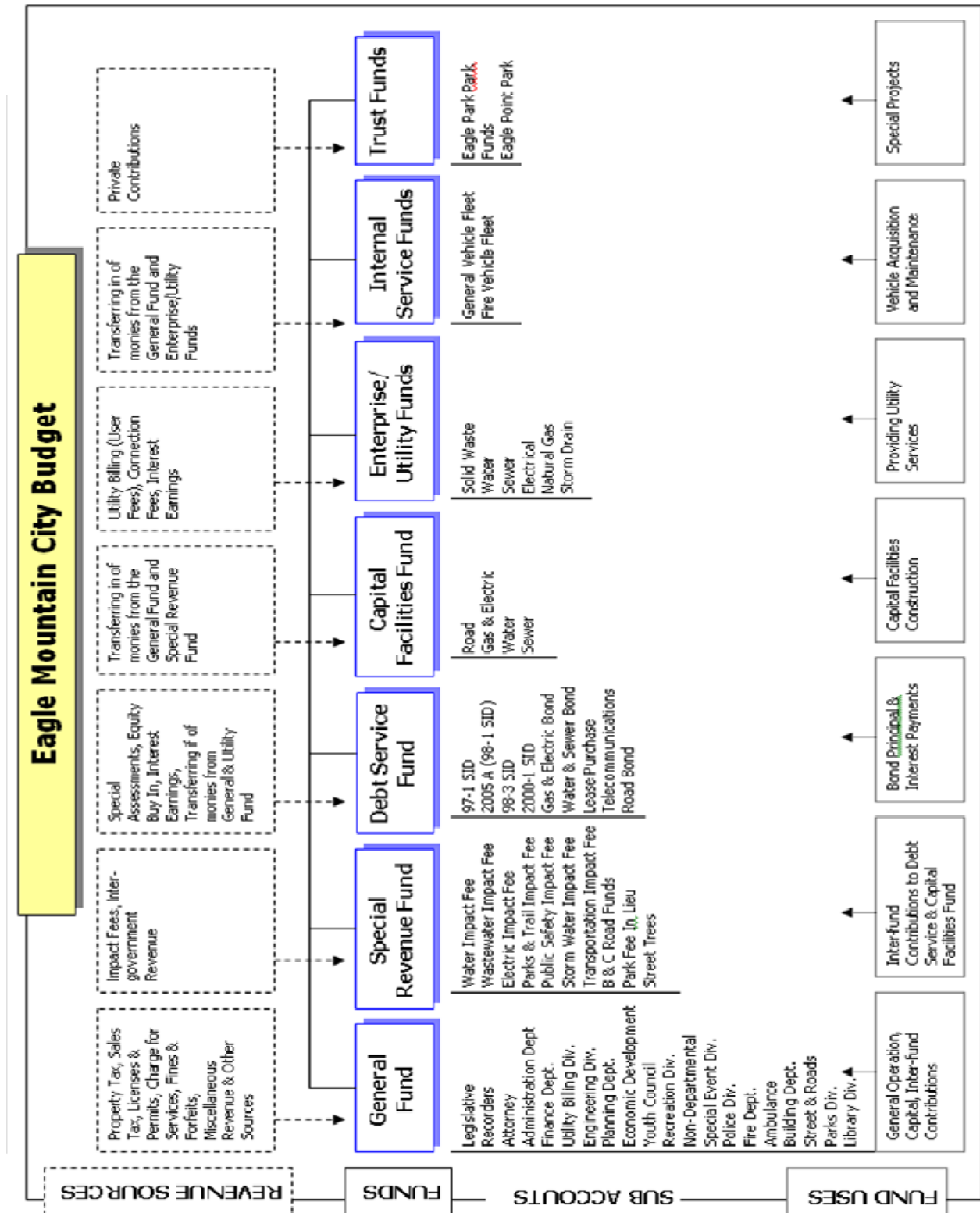
Fund	Beginning Balance	(\$ Change	% Change	Ending Fund Balance
General Fund - Total	\$ 2,065,640	\$ -	0%	\$ 2,065,640
Unreserved	\$ 1,515,640	\$ -	\$0	\$ 1,515,640
Reserved	\$ 550,000	\$ -	\$0	\$ 550,000
Enterprise Fund	\$ 9,169,039	\$ 789,980	9%	\$ 9,959,019
Solid Waste	\$ 69,078	\$ -	0%	\$ 69,078
Water	\$ 4,327,325	\$ 274,921	6%	\$ 4,602,246
Electricity	\$ 1,237,417	\$ 378,456	31%	\$ 1,615,873
Gas	\$ 2,767,966	\$ 33,450	1%	\$ 2,801,416
Sewer	\$ 767,253	\$ 103,153	13%	\$ 870,406
Capital Facilities Fund	\$ 364,172	\$ -	0%	\$ 364,172
Gas & Electric	\$ -	\$ -	0%	\$ -
General Revenues	\$ (541,198)	\$ -	0%	\$ (541,198)
Water	\$ 55,370	\$ -	0%	\$ 55,370
Sewer	\$ 850,000	\$ -	0%	\$ 850,000
Debt Service Fund	\$ 5,529,499	\$ 600,134	11%	\$ 6,129,633
98-1 (2005) SID	\$ 2,113,252	\$ -	0%	\$ 2,113,252
2000-1 SID	\$ 1,545,447	\$ -	0%	\$ 1,545,447
Gas & Electric Revenue Bond	\$ 351,633	\$ 239,856	68%	\$ 591,489
Water & Sewer Revenue Bond	\$ 1,513,985	\$ 360,276	24%	\$ 1,874,261
Road Bond	\$ 5,182	\$ 2	0%	\$ 5,184
Internal Service (Fleet) Fund	\$ 539,011	\$ 26,866	5%	\$ 565,877

In addition to the above information, the individual fund spreadsheets later in the budget document contain information about the various fund balances for the last several years.

NOTE

Due to the nature of the accounting/budgeting process, the budget has used “Adjusted” amounts, or the equivalent of Year-to-Date amounts, instead of the “Actual” funds budgeted for FY 2007-2008. Therefore, some amounts for the previous year’s budget were unavailable at the time of approval and publication. In particular, the Capital Projects funds beginning balances are estimates, because of revenues that had not come in at the time of publication. However, the change in fund balance *is* accurately stated for all balances, since the change relies on information from FY 2008-2009.

BUDGETARY FUND STRUCTURE



SECTION 5 – PERSONNEL SUMMARY

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NOTABLE 2007 - 2008 STAFFING CHANGES	50
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2008-2009 STAFFING CHANGES

The 2008-2009 Budget includes funding for several personnel increases within the City. The additional personnel will ensure that the City maintains adequate levels of service to its residents and customers. Specifically, the City is funding the following full-time equivalent (FTE) increases:

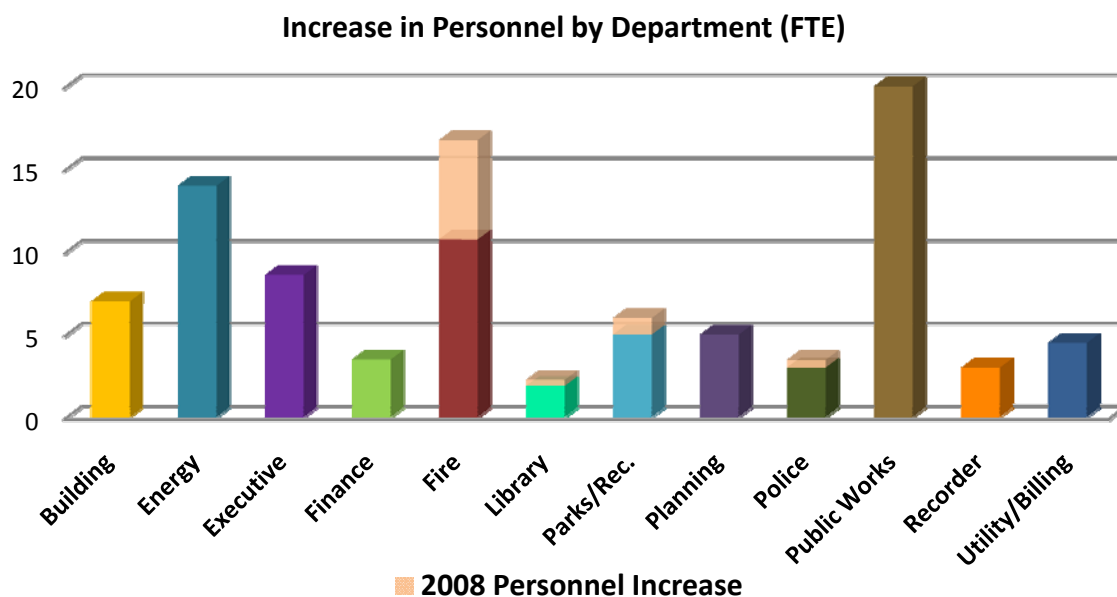
.464 FTE Crossing Guards: The City will fund the equivalent of .464 FTE crossing guards that will service Hidden Hollow Elementary, which is currently under construction and will be operational during FY 2008-2009.

1 FTE Parks Laborer: The City will fund the equivalent of one Parks Laborer to increase service and maintenance of the City's parks. The position will replace three seasonal employees, therefore not increasing the budget.

6 FTE Firefighter/Paramedics: The City has taken the opportunity to apply for a grant, known as the SAFER grant, to fund the equivalent of six Firefighter/Paramedics. The new fire staff will allow for greater coverage around the clock and reduce the City's dependence on part-time firefighters.

.27 FTE Library Staff: The City is funding an increase in the hourly rate of two library staff, as well as adding benefits to one of the part-time staff member's compensation packages. This change will allow the City to maintain high quality service in the library and accommodate for growing demand.

Energy Department Reorganization: The City has recently reorganized its Energy workers into a department separate from the Public Works Department. The move does not increase the FTE count of the City. Instead, the change will streamline the administrative needs of both



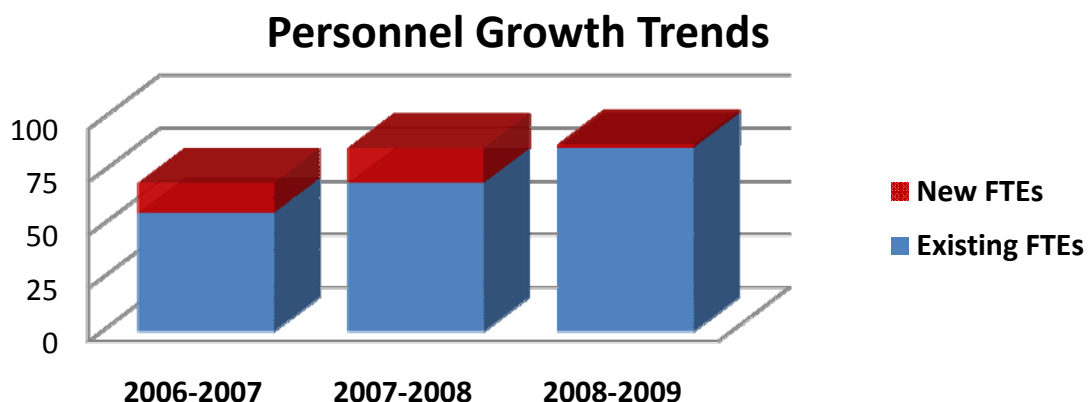
departments as well as better manage the growth of the energy facilities of the city.

PERSONNEL TRENDS

As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. Over the past two fiscal years, Eagle Mountain added an average of 14.4 FTEs per year. However, Eagle Mountain only increased its workforce the equivalent of 1.734 FTEs for FY 2008-2009. This does not include the 6 firefighters the City will be obtaining through the SAFER grant.

The decrease in personnel growth is representative of the slowing number of new residents. By effectively cutting the growth of City employees during a period of slower economic and community growth, the City frees up funds in the budget for other areas, as well as avoids higher personnel costs in upcoming fiscal years.

The City has made an exception to the hiring freeze in the Fire Department by hiring 6 FTEs with the SAFER grant. Using the funds from the grant, the city will not pick up full costs for the new firefighters until the grant money is used up in 2013. By that time, it is hoped that City growth will be sufficient to support, and in fact require, the added FTEs.

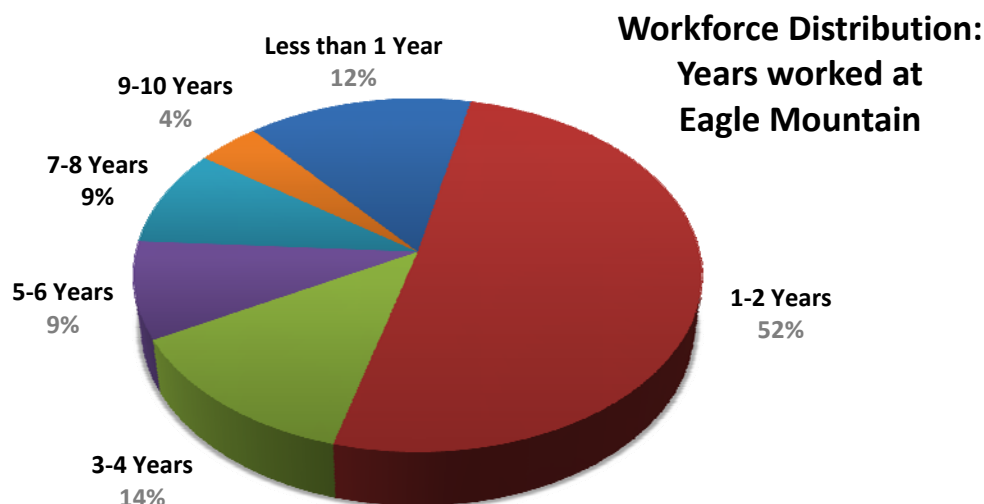


The above chart demonstrates visually the cut in created positions for FY 2008-2009 compared with the two previous years. As of this Fiscal Year, the city has effectively cut the FTE increase by 78%.

EMPLOYEE RETENTION

Due to the costs associated with employee turnover and service delivery interruptions it is Eagle Mountain City's objective to retain its employees. The chart entitled *Work Force Distribution-Years of Service* shows the number and years that employees have given to Eagle Mountain City. Specifically, the chart shows that a large portion of the City's employees have recently been hired (12%). Over half of all employees have been with the city a relatively short time (55%).

Additionally, there are a significant number of employees that have given 3 to 8 years of service.



This is significant when coupled with the fact that the City has had several employees since 1998 (nine years), which signals that more employees are staying for a longer period of time. In all, just over 1/5 (22%) of employees have worked at Eagle Mountain for over 5 years.

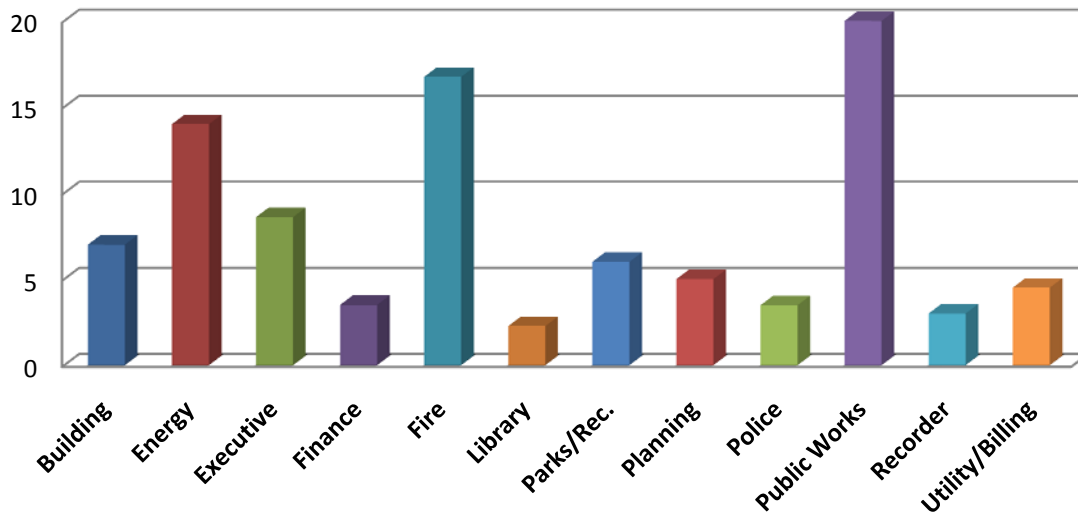
One of the ways in which the City is striving to retain employees is through maintaining competitive compensation packages (which include pay, health insurance, defined benefit retirement plans, etc.). Annually, during the budget process the Mayor's staff surveys other Utah cities that are comparable in size regarding their compensation packages. The information obtained in this survey is used to develop Eagle Mountain City's wage plan.

Because of the relatively young age of the City, current trends may not be sufficient to understand how the city will be changing in the future, especially since the city has been dynamically changing recently. Because evaluating the trends is an important part of mapping out the City's future, the city will continue to monitor employee turnover, especially watching the large group of employees who fall into the 1-2 years group over the next few years. By developing and maintaining a competitive and reasonable total compensation plan, and by evaluating annual turnover rates, Eagle Mountain City will be better able to make sure it has a highly skilled and stable workforce.

Personnel Summary

Eagle Mountain City's workforce is divided between 10 different departments, with several separate sub-departments (i.e. Utility/Billing is a sub-department of Finance). For the FY 2008-2009, the majority of employees (54%) are housed within the Public Works (21%), Fire (18%), and Energy (15%) departments. Of the remaining departments, the Executive Department is the largest. The Library is the smallest department, employing only 2% of total City FTEs.

2008-2009 Total Employees by Department



Notable FY 2007-2008 (Previous Year) Staffing Changes

Several positions were added to Eagle Mountain City's workforce in FY 2007-2008 which were not approved in the original budget but were added as additional funds became available. Since these positions have already been budgeted into the various departmental budgets, they do not show up as significant personnel additions for FY 2008-2009. The current budget document includes them in the Personnel Summary section for clarification purposes and to accurately reflect the past year's workforce. The positions are:

1 FTE Deputy Recorder: The recorder's office added a deputy recorder to increase efficiency and assist in office maintenance and record keeping.

Full Time Mayor: The elected position of Mayor became a full-time position to meet the increased demands of the office. The stipend for the mayor was raised to full-time.

1 Management Analyst: The city hired an additional management analyst to assist the Executive Staff with the numerous projects and studies conducted by the department.

1 FTE Special Events Director: The city raised the part-time Special Events Director position to full time in order to better plan, coordinate, and oversee City activities.

1 FTE Electrician: The City hired an additional Electrician to alleviate the strain caused by rapid city growth.

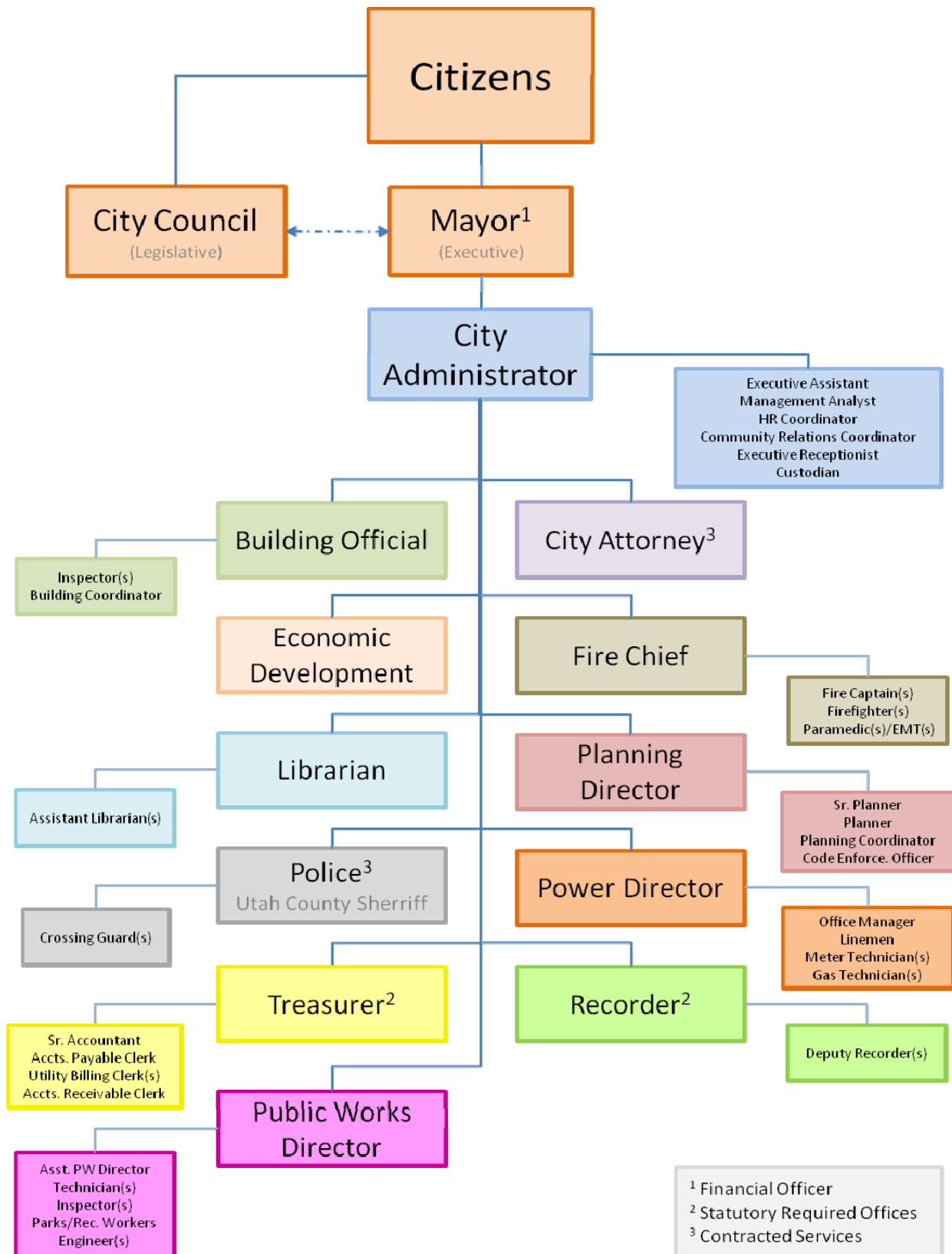
.33 FTE HR Intern: The Executive Department added an additional intern position to assist HR Manager with various tasks and studies.

Personnel Summary Table* (FTE)

* Chart does not include elected officials or seasonal workers

<i>Position</i>	<i>Department</i>	<i>2006-2007</i>	<i>2007-2008</i>	<i>2008-2009</i>
Building Clerk	Building	0.5	1	1
Building Inspector	Building	3	4	4
Chief Building Official	Building	1	1	1
Executive Building Assistant	Building	1	1	1
Apprentice Lineman	Energy	1	2	1
Automation & Metering Supervisor	Energy	0	0	1
Blue Stake Locator	Energy	2	2	2
Energy Director	Energy	1	1	1
Energy Office Manager	Energy	0	0	1
Journey Lineman	Energy	1	2	2
Meter Reader	Energy	1	2	2
Meter Setter	Energy	1	1	1
Metering Supervisor	Energy	0	0	1
Natural Gas Supervisor	Energy	1	1	1
Natural Gas Technician	Energy	1	2	2
Chief of Staff	Executive	1	0	0
City Administrator	Executive	0	1	1
Community Relations Coordinator	Executive	0.6	0.6	0.6
Custodian	Executive	0	1	1
Executive Assistant	Executive	1	1	1
Executive Receptionist	Executive	1	1	1
Human Resource Coordinator	Executive	1	1	1
Management Analyst	Executive	1	2	2
Minutes Clerk	Executive	0.01	0	0
Special Events Coordinator	Executive	0.34	1	1
Finance Director	Finance	0.5	0.5	0.5
Senior Accountant	Finance	1	1	1
Treasurer	Finance	0.5	0.5	0.5
Accounting Clerk III	Finance	1	1	1
Accounting Clerk IV	Finance	1	1	1
Emergency Medical Technician Intermediate (EMTI)	Fire	1.75	3.75	3.75
Fire Chief	Fire	1	1	1
Firefighter Paramedic	Fire	6	6	12
Assistant Librarian	Library	0.3	0.3	0.5
Librarian	Library	0.5	0.5	0.5
Librarian Technician	Library	0.4	1.2	1.27
Irrigation Technician	Parks/Rec	0	0	1
Parks Foreman	Parks/Rec	1	1	1
Parks Laborer	Parks/Rec	2	3	3
Code Enforcement Officer	Planning	0.38	1	1
Planning Coordinator	Planning	1	1	1
Planning Director	Planning	1	1	1
Senior Planner	Planning	1	2	2
School Crossing Guards	Police	3.02	3.02	3.48
Assistant Public Works Director	Public Works	1	1	1
City Electrician	Public Works	1	1	0
City Engineer	Public Works	1	1	0
City Inspector	Public Works	1	1	0
Engineering Assistant	Public Works	1	1	1
Materials Inspector	Public Works	1	1	0
Public Works Director	Public Works	1	0	1
Public Works Office Manager	Public Works	1	1	1
Staff Engineer	Public Works	0	1	1
Streets Maintenance	Public Works	2	3	3
Streets/Parks Supervisor	Public Works	1	1	1
Utility Electrician	Public Works	1	1	0
Utility Inspectors	Public Works	2	2	3
Waste Water Foreman	Public Works	1	1	1
Waste Water Technician	Public Works	1	3.5	3
Water Foreman	Public Works	1	1	1
Water Tech I	Public Works	3	2.5	2
Water Tech II	Public Works	0	0	1
City Recorder	Recorder	1	1	1
Deputy Recorder	Recorder	1	1	2
Utility/Billing Clerk I (Receptionist)	Utility/Billing	1	1	1
Utility/Billing Clerk II	Utility/Billing	1	1	1
Utility/Billing Clerk III	Utility/Billing	2	2	2
Totals		69.8	86.37	94.10

EAGLE MOUNTAIN ORGANIZATION CHART



SECTION 6 – PERFORMANCE MEASURES

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PERFORMANCE MEASURES OVERVIEW

Performance measurement is a systematic process of evaluating outcomes of specific Government programs and services that are delivered to customers with respect to effectiveness, efficiency, quality, and return on investment.

Eagle Mountain City's performance measures focuses on results and accomplishments that measure output, efficiency and effectiveness rather than inputs (e.g., dollars spent). Each department set goals, measures and objectives that are a good indicator of what they are trying to accomplish with each program. Departments focus on those goals and programs that are most critical for their organization.

Eagle Mountain is relatively new in the area of using performance measurement to evaluate how individual departments are contributing to the outcomes of the various government programs and services. While some departments have made extensive progress in their performance measurements, other departments are in the beginning stages of setting goals and specific measurements. However, overall the City is putting a large amount of energy into ensuring that the performance of departments is measured and evaluated to mark progress.

This section includes performance indicators for the individual City departments. Each performance measure is prefaced by the **"Goal and Objectives"** that each department has set for the FY 2008-2009. The **"Measurement"** column shows how these goals are to be measured in terms of output, efficiency and effectiveness. This allows the administration to evaluate and assess how well departments are meeting their goals. **"Targets"** are quantitative measures of how much of these goals and objectives each department sets to accomplish by the end of the FY 2008-2009.

How successful completion of goals/objectives will be measured			
City Department being measured	Department	Goals /Objectives	Measurement Target
	Utility Billing		
	1	Improve customer service through professional training and accountability, and monthly staff meetings	Professional customer service training completed by July 2008 and as necessary. Number of Monthly staff meetings held 75%
	2	Ensure effective and efficient utility by implementing Equal Bill-Pay	Equal Bill-Pay implemented by Dec. 31 2008 100%
	3	Implement HOA(Home Owners Association) Billing Module by August 2008	HOA Billing Module implemented for the Ranches by August 31, 2008 100%
Specific target to be attained by the end of the fiscal year			
Specific departmental goals/objectives to be met			

DEPARTMENTAL PERFORMANCE MEASUREMENTS

Department	Goals /Objectives	Measurement	Target
Fire			
1	Fire and Ambulance response time which include the call-to-dispatch and dispatch-to-arrival shall be 8 minutes within city boundaries	The number of emergency responses that meet the 8 minutes response time	80%
2	Start the process of creating a Fire District prior to FY 2010 by a. Completing a feasibility Study and b. Educating those to be included in the fire district before June 2009	Feasibility Study and program to educate those included in the Fire District by June 2009	100%
3	Work to get the entire Fire Department staff (13 total) National Incident Management System (NIMS) trained	The number of Fire Department Staff that are NIMS trained	90%
4	Continue to improve public education programs in the elementary schools and in the community by: a. Purchasing Risk Watch for elementary schools and b. organizing quaterly community classes	Risk Watch purchased for all the elementary schools by August 2008 and community classes held each quarter	100%
Planning			
1	Initiation of Geographic Information System (GIS) Interface - base map by April 2009	GIS Interface initiated by April 2009	90%
2	Initiation of City-wide Master Parks and Trails Plan approved by April 2009	City-wide Master Parks and Trails Plan initiated and approved by April 2009	100%
3	All three City Planners to become AICP Certified (The American Institute of Certified Planners) by July 2009	The number of City Planners that are AICP Certified	100%
4	Ensure better record keeping and documentation by creating a follow -up report, explaining the status of each item presented to Planning Commission and City Council after the respective meetings	The number of follow-up reports created to explain the status of each item presented to Planning Commission and City Council	90%

Department	Goals /Objectives	Measurement	Target
Recorders			
1	All council meeting minutes to be approved and posted on the web site within 2 weeks	The number of council meeting minutes approved and posted on the web site within 2 weeks	100%
2	Codify City Ordinances by August 2008 and update the code every six months	City Ordinances codified and updated twice in a year	95%
3	Audit files and upddate filing system to esure proper documentation and easy accessibility to requested documents by replacing old file folders and updating all indexes	Dedicate two hours per day to audit and update filing system	80%
4	Account for all records and put File Retention and Destruction Schedule in place	File Retention and Destruction Schedule established and followed	95%
5	Improve imaging project by allowing multiple users to scan documents on regular basis	Dedicate six hours per week to scanning	80%
Police			
1	Get every neighborhood to be represented in the Neighborhood Watch program. Four new neighborhoods to be added to Eagle Park as active participants of Neighborhood Watch program.	Five active participants of the Neighborhood Watch Program by June 2009	100%
2	Continue to provide a safe community, through increased traffic enforcement, extra patrols and being more visible in the neighborhoods	Increased visibility in areas such as Eagle Park and Silver Lake Amphitheater area to prevent graffit and other juvenile problems	Arbitrary
3	Get more volunteers to be certified with the Rad Kids program	Four additional volunteers to be certified with the Rad Kids program	90%

Department	Goals /Objectives	Measurement	Target
Utility Billing			
1	Improve customer service through professional training and accountability, and monthly staff meetings	Professional customer service training completed by July 2008 and as necessary. Number of Monthly staff meetings held	75%
2	Ensure effective and efficient utility by implementing Equal Bill-Pay	Equal Bill-Pay implemented by Dec. 31 2008	100%
3	Implement HOA(Home Owners Association) Billing Module by August 2008	HOA Billing Module implemented for the Ranches by August 31, 2008	100%
4	Complete Utility Deposit Audit	Number of Utility Deposit Audit completed by Sept. 30, 2008	85%
5	Complete Collection Submission to ensure a complete follow-up of all utility debts owed the City	Number of Collection Submission completed by June 31, 2009	85%
6	Complete BFI (Solid Waste) Audit to reconcile the City's solid waste disposal billing with that of BFI	BFI Audit Completed by July 15, 2008	100%
7	Complete cross-training for all employees and receive proper Springbrook training	Cross-training and Springbrook training completed by June 30, 2009	75%
Finance			
1	File all annual and quarterly reports by the deadlines required by State/Federal Statute or Bond Covenants	Number of reports files by the required deadlines	100%
2	Reconcile all accounts within 3 weeks of receipt of bank statements	Number of bank accounts reconciled with 3 weeks of receipt of bank statements	100%
3	Reconcile balance sheet accounts and quarterly schedules quarterly	Balance Sheet accounts and schedules reconciled quarterly	100%
Library			
1	Actively Promote library and library events resulting in new registrations.	Percentage of population that has a library card.	45%
2a	Residents of all ages will have access to programs that are designed to foster a love of learning.	Average number of individuals attending programs (i.e. children, teen, senior groups, etc.)	70
2b		Percentage of positive survey responses.	70%
3	Increase awareness of the Spanish language and Bilingual materials available in the collection.	Number of items checked out from the Spanish/Bilingual section of the library.	600

Department	Goals /Objectives	Measurement	Target
Engineering			
1	Maintain annually updated City Future Capital Facilities Plan	Percentage of Plan Updated (based on how many sections of 8)	100%
Streets			
1	Implement the City pavement maintenance plan.	Percent of plan implemented by City.	100%
2	Implement a crack seal program for the City.	Percent of plan implemented by City.	100%
Parks and Recreation			
1	Improve irrigation system to completely satisfy all park areas water needs.	Percent of areas being sufficiently irrigated.	80%
2	Train employees in proper maintenance techniques.	On a scale of 1 - 10, crew's knowledge of open areas.	4/5
3	Improve communication to facilitate completion of all tasks.		Abitrary
Energy			
1	Maintain current training of all Power employees.	Percentage of employees with current training	100%
2	Update Capital Facility Plan for Energy Department (20 Year Projections)	Percentage of Plan Updated	100%
3a	Look for new energy resources for city (ex. Natural gas, power, coal, wind, solar, etc.)	Number of new resources found	1
3b		Number of new resources in which the City is participating	1
4a	Ensure that the City supports commercial activity and is commercially competitive	Implementation of Commercial Rate	100%
4b		Number of new power circuits installed for commercial growth	1
Economic Development			
1	Facilitate economic growth in City	Creation of CDA by end of FY 2008-2009	100%
2	Increase Sales Tax revenue base by brining in new businesses to the city	Number of New businesses relocated into City	5
3	Create new jobs in the City through recruitment of major employers (of over 100 employees).	Number of major employers committed to locate in the City.	1
Executive			
1	Maintain orderly finances for City	Percent of reports and accounting entered in accurately	100%
2	Implement quarterly progress evaluations for City departments	Percentage of departments being evaluated quarterly	100%
3	Implement greater level of training for department heads on supervision and personnel issues	Percentage of department heads attending quarterly training classes	100%
4	Increase City's participation in the County and Area.	Percentage of board and commission meetings attended	85%

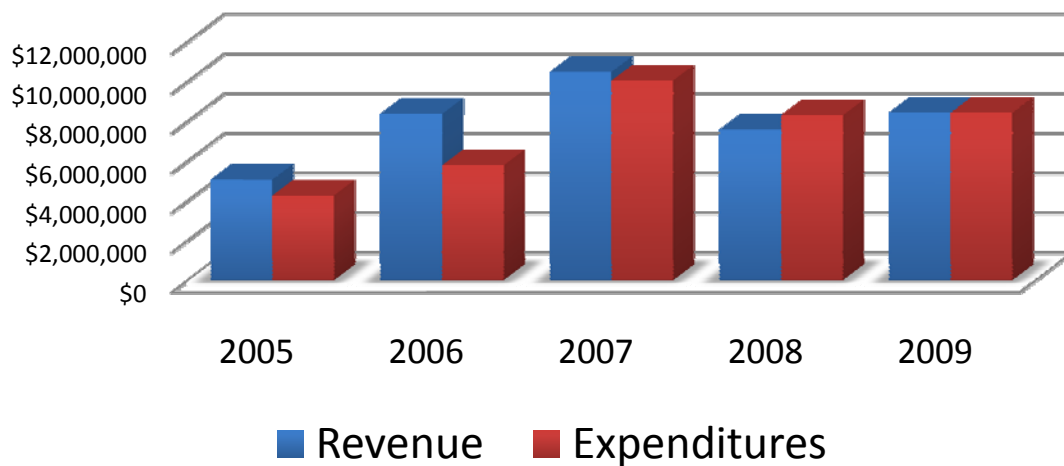
SECTION 7 – GENERAL FUND

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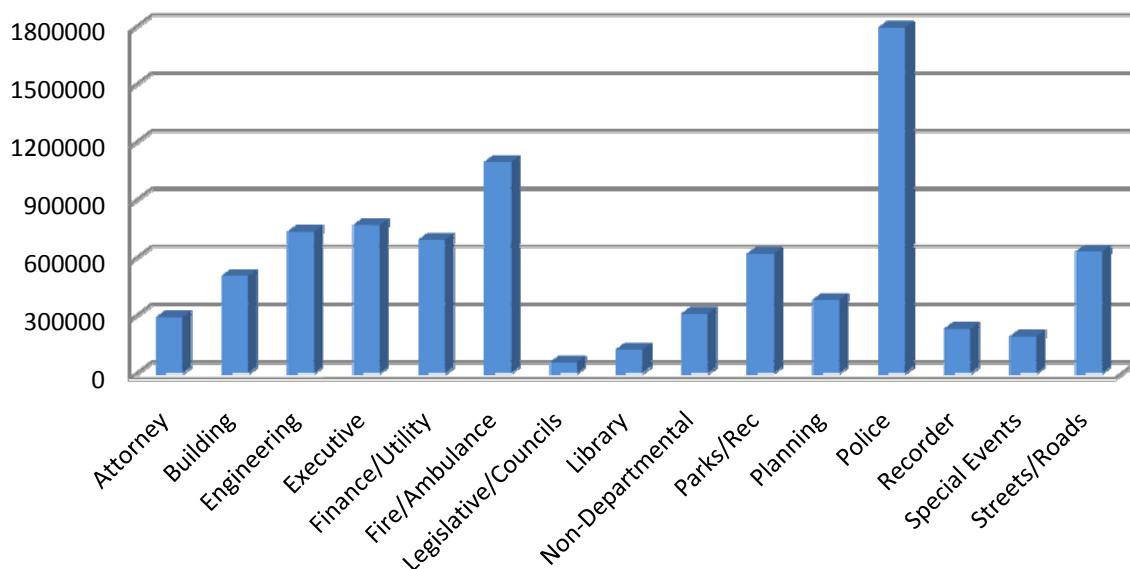
GENERAL FUND OVERVIEW

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is commonly considered to represent the ordinary operation of a municipality. Page 8 of this section contains the General Fund Revenue & Expenditure Summary table.

General Fund Revenue vs. Expenditure



General Fund Expenditures by Department



City Of Eagle Mountain
Budget Summary- GENERAL FUND
Approved Budget Appropriation
Fiscal Year 2008-2009

General Fund

Revenue Sources:

Sales, Property, Utility, & Use Taxes	\$	3,340,000
Planning, Building, & Engineering Fees		1,292,120
Class B & C Road Funds		540,000
Charges For Services		160,000
Sport Recreation Fees		68,000
Fines & Forfeitures		244,000
Miscellaneous		627,100
Intergovernmental/Grants		365,000
Impact Fees/Equity Buy Ins		0
Interfund Transfers		1,784,000
 Total revenues	 \$	 8,420,220
 Fund balance - (from surplus of prior year to fund capital projects) ¹	 \$	 2,453,198
 Total appropriable revenues		 <u>\$10,873,418</u>

Expenditures:

Legislative	\$	50,856
Recorders Division		230,142
Attorney		290,000
Executive Department		744,650
Finance Department		361,704
Utility Billing Division		331,467
Engineering Division		734,089
Planning Departments		380,836
Economic Development Division		23,500
Youth City Council		4,000
Senior Council		2,000
Recreation Division		58,000
Non-Departmental		308,975
Special Events Division		190,500
Police Division		1,793,813
Fire Department		1,054,334
Ambulance		42,200
Building Department		504,611
Streets&Roads Division		630,341
Parks Division		561,825
Library		<u>122,377</u>
 Total expenditures ²	 \$	 8,420,220

Other Financing Uses:

Transfer to Capital Projects fund ³	937,558
18% Reserve ⁴	1,515,640

Total proposed appropriation **10,873,418**

Excess/Deficit Revenues over Appropriation \$ **0**

1. Since FY 2005, the General Fund has carried a surplus due to underestimated growth in Sales and Property tax revenues as well as development fees. We are projecting 300 building permits to be issued this fiscal year.

2. The monies allocated towards Debt Service are now being accounted for in the expenditures of each respective department responsible for the debt repayment. Funds from each individual department or division are transferred to a Debt Service Fund (see page 67 for details).

3. See page 84 for capital project funds

4. According to Utah State Code, municipalities may not maintain a reserve balance of more than 18% of the fiscal year's projected revenues. Municipalities are also restricted from maintaining less than 5%

Fund 10- General Fund
Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	1,671,164	2,434,603	3,111,882	4,101,598	4,217,936	4,499,607
Materials, Supplies & Services	2,092,587	2,618,344	2,909,926	3,343,053	3,320,786	3,528,947
Interfund Transaction	318,581	607,335	3,923,378	694,994	554,994	220,466
Capital Outlay	137,314	90,045	83,795	208,650	196,763	171,200
Debt Service	29,335	29,335				
Ending Balance						
Expenditure Total:	\$4,248,980	\$5,779,661	\$10,029,142	\$8,348,295	\$8,290,479	\$8,420,220

Debt Service*- The Payments for debt is now included in the *Interfund Transaction* line item

GENERAL FUND SUMMARY REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Sales, Property, Utility, & Use Taxes	1,413,732	2,025,464	2,681,971	2,709,000	2,965,971	3,340,000
Planning, Building, & Engineering Fees	1,372,399	2,591,572	3,270,454	2,440,200	803,934	1,292,120
Class B & C Road Funds	394,390	371,462	428,561	400,000	416,287	540,000
Charges For Services	88,631	95,867	157,554	120,000	212,466	160,000
Sport Recreation Fees	23,787	27,432	58,023	60,000	77,611	68,000
Fines & Forfeitures	107,635	214,321	281,129	177,000	341,731	244,000
Miscellaneous	294,118	816,491	1,081,580	338,014	820,446	627,100
Intergovernmental/Grants	221,674	124,344	45,798	27,000	138,794	365,000
Impact Fees/Equity Buy Ins	316,335	1,100,334	1,236,437	712,241	448,310	-
Interfund Transfers	821,000	995,000	1,228,000	1,357,500	1,342,708	1,784,000
Revenue Total:	\$5,053,701	\$8,362,287	\$10,469,506	\$8,340,955	\$7,568,258	\$8,420,220

GENERAL FUND BALANCE SUMMARY	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Summary Revenue over Summary Expenditures	\$804,721	\$2,582,626	\$440,364	-\$7,340	(722,221)	0
*Impact Fee Fund Balance					(2,606,560)	
Fund Balance (Deficit)- Beginning:	\$ 2,494,268	\$3,298,989	\$5,881,615	\$6,321,979	6,321,979	2,993,198
Fund Balance (Deficit)- Ending:	\$3,298,989	\$5,881,615	\$6,321,979	\$6,314,639	\$2,993,198	\$2,993,198

* Impact fees have been accounted for in its own fund as of FY 2008-2009

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	6.00	6.00	6.00	6.00		
Appointed	2.00	2.00	2.00	2.00		
Full-time	16.80	19.80	30.00	57.00		-
Part-time/Seasonal	4.13	7.20	12.04	13.25		-
FTE Total:	28.93	35.00	50.04	78.25		0.00

Fund 10- General Fund
Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
31116 Property Taxes	526,438	590,986	749,459	780,000	773,915	810,000
31121 Property Taxes (Delinquent)	53,000	39,119	1,621	20,000	7,548	15,000
31300 Sales/Use Taxes	520,796	778,695	1,065,841	1,200,000	1,333,732	1,600,000
31410 Water Utility Fee	30,132	81,920	109,791	84,000	98,108	105,000
31411 Electric Utility Fee	64,202	195,565	244,248	230,000	279,863	310,000
31412 Gas Utility Fee	55,704	175,982	215,255	220,000	252,578	280,000
31413 Telephone Utility Fee	40,135	24,055	0	-	-	-
33470 Utah State Telecom Fee	37,168	51,941	155,440	80,000	126,054	110,000
31420 Motor Vehicle Fee-In-Lieu	86,157	87,201	140,316	95,000	94,172	110,000
Total:	\$ 1,413,732	\$ 2,025,464	\$ 2,681,971	\$ 2,709,000	\$ 2,965,971	\$ 3,340,000

PLANNING, BUILDING, ENGINEERING FEES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
32100 Business Licenses	7,639	10,320	5,351	10,000	3,723	7,000
32214 Permits-Signs	50	600	1,250	1,200	2,600	1,000
32200 Leased Signs	6,000	5,400	1,500	-	4,500	-
32220 Conditional Use	6,400	500	-	-	100	-
32311 Building Permits-Building	640,231	1,149,483	1,354,649	1,125,000	319,516	650,220
32316 Building Permits-Grading & Excavating	29,091	12,993	4,657	5,000	3,135	5,000
32320 Building Permit- Surcharge	839	-	-	-	-	-
32340 Building Fast Track Fees	-	-	78,200	42,000	9,600	9,000
34512 Building Permits-Plan Check	388,968	876,151	1,001,510	700,000	270,183	390,900
34121 Processing Fee-Recording Legal Docs	48,283	15,800	20,800	15,000	4,000	19,000
34218 Dev Fees-Subdivision Inspections	119,692	91,109	141,124	90,000	3,850	20,000
34550 Construction Inspection Fees	-	82,651	290,534	180,000	77,648	90,000
34515 Dev Fees-Plat Fees	110,921	344,340	370,878	270,000	105,079	100,000
34517 Dev Fees-Annexation	14,285	2,225	0	2,000	-	-
Total:	\$ 1,372,399	\$ 2,591,572	\$ 3,270,454	\$ 2,440,200	\$ 803,934	\$ 1,292,120

CLASS B & C ROAD FUNDS	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
33460 Class B & C Road Funds	394,390	371,462	428,561	400,000	416,287	540,000
Total:	\$ 394,390	\$ 371,462	\$ 428,561	\$ 400,000	\$ 416,287	\$ 540,000

CHARGES FOR SERVICES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
34320 Ambulance Services	88,631	95,867	157,554	120,000	212,466	160,000
Total:	\$ 88,631	\$ 95,867	\$ 157,554	\$ 120,000	\$ 212,466	\$ 160,000

RECREATION	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
34711 Youth Sports	23,787	27,432	58,023	60,000	77,611	68,000
Total:	\$ 23,787	\$ 27,432	\$ 58,023	\$ 60,000	\$ 77,611	\$ 68,000

FINES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
36020 Late Fees & Penalties	103,890	207,391	271,215	170,000	331,202	235,500
36080 Not Sufficient Funds (NSF) Fee	1,660	3,530	3,650	3,000	3,250	2,500
36010 Library Fines	2,085	3,400	6,264	4,000	7,278	6,000
Total:	\$ 107,635	\$ 214,321	\$ 281,129	\$ 177,000	\$ 341,731	\$ 244,000

Fund 10- General Fund
Revenue Detail (Continued)

	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
MISCELLANEOUS REVENUE						
34612 Special Event-PED Ticket Sales/Concessions/Rides	1,400	31,967	135,145	65,000	66,401	100,000
34910 Services-Photo Copies	79	431	419	384	1,155	
37010 Interest	80,505	376,608	871,249	165,000	730,443	450,000
33320 Animal Control Redemption	-	326	-	-	-	-
33480 State Liquor Fund Allotment	2,535	3,500	5,179	5,500	9,661	11,000
33490 911 Tax Allotment	-	-	0	-	-	-
34740 Concessions- Park and Recreation	-	-	0	-	-	-
37025 Youth Council Calendars	-	175	2,300	-	-	-
37075 Burn Permits	-	215	0	500	845	500
39410 Art Council Revenue	-	33	-	-	-	-
39700 Contributions from Private Source	150	-	-	-	-	-
39710 Restricted Donations Eagle Park	1,123	218	-	-	-	-
39712 Eagle Point Park Restricted	-	-	1,000	-	1,500	-
39720 Contributions - To Youth City Council	-	-	-	-	-	-
34716 Skate Park (Restricted)	-	-	0	-	-	-
34721 RAD Tuitions	-	-	0	-	-	-
33310 County- Recreation Allotment	2,048	-	-	-	-	-
34330 Fire Services	4,314	12,569	4,889	4,000	4,736	-
34520 Park Fee In Lieu	24,858	119,788	13,560	5,000	-	4,300
34731 Use Fees- Parks and Public Parks	45	85	365	200	360	300
34890 Reimbursement- Miscellaneous	151	1,500	-	-	500	-
39715 Restricted Donations Fire Department	750	-	-	-	-	-
39725 Restricted Donations Eagle Valley El	-	-	7,000	-	-	-
- SID Assessment Mgt. Reimbursement	-	-	-	-	-	-
- ATV Registration	-	-	-	-	-	-
34615 Miss Eagle Mountain Pageant Sponsorships	5,025	1,448	3,803	3,000	1,068	500
34610 Pony Express Days Sponsorships	50,294	3,600	0	73,730	500	40,000
- Class BC Road Fund Reserve Balance thru 2004	100,000	-	0	-	-	-
- Direct Communications Telecommunications Sale Advance	-	-	-	-	-	-
37050 Sale-Maps/Publications	156	175	176	200	1,311	200
37055 Mayor's Inaugural Ball Fund Raiser for Library	-	7,635	314	200	-	-
37060 Miscellaneous Donations	-	-	98	-	-	-
39320 Library Donations	-	70	413	300	825	300
37090 Other Miscellaneous	20,685	256,148	35,672	15,000	1,141	15,000
Surplus Revenue	-	-	-	-	-	5,000
Total:	\$ 294,118	\$ 816,491	\$ 1,081,580	\$ 338,014	\$ 820,446	\$ 627,100

	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
INTERGOVERNMENTAL TRANSFERS/GRANTS						
33451 Fire Department Assitance Grant	-	4000	22697	17,000	2,228	3,000
33420 COPS Grant	149,975	117,640	-	-	-	-
33449 Svcs Spanish Speakers Grant	-	-	3149	-	3,063	-
33450 Library Grant	131	-	5,211	10,000	6,691	-
33452 LEPC High Speed Internet Grant	-	-	0	-	-	-
33458 Citizens Corp Grant	800	-	-	-	-	-
31150 EMS Ambulance Grant	57,531	-	-	-	22,790	10,000
31165 UT Library & Technology Grant	-	-	3,412	-	1,158	-
31169 Health Y Utah Grant	-	-	0	-	-	-
34716 Skate Park Revenue	-	-	-	-	-	-
- Homeland Security Grant Fire Equipment	-	-	-	-	-	-
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training Grant)	-	-	11,330	-	-	-
33455 Emergency Management Grants	4,296	-	-	-	-	-
31160 SLA Grant	-	750	-	-	-	-
31161 CERT Grant	8,941	1,954	-	-	2,000	-
33453 SAFER Grant Fire Dept.	-	-	-	-	-	227,000
33430 Community Development Block Grant	-	-	-	-	100,864	-
Economic Development Initiative	-	-	-	-	-	-
UDOT Enhancement Grant	-	-	-	-	-	-
State Parks & Trail Grant	-	-	-	-	-	125,000
Total:	\$ 221,674	\$ 124,344	\$ 45,798	\$ 27,000	\$ 138,794	\$ 365,000

	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
IMPACT FEES/EQUITY BUY IN						
34800 Equity Buy In Storm Water	11,204.15	26408	34838	14,729	6,953	-
34801 Equity Buy In Parks & Trails	3,740	34782	70,447	35,555	110	-
34820 EMP Property Buy In Stormwater/Transportation	-	-	-	-	12,977	-
34805 Impact Fees- Strom Drainage	7,098	-	-	-	-	-
34825 Future Facilities- Transportation NSA/SSA	52,727	127441	20,299	69,346	83,346	-
34825 Future Facilities- Storm Water NSA/SSA	9,916	31890	33,090	15,580	5,023	-
34827 Parks Future Facilities SSA	26,250	211460	214,143	129,655	124,727	-
34828 Parks Future Facilities NSA	57,815	233949	278,980	159,522	70,436	-
34875 ROW Existing Street Buy In Transportation	9,751	68826	74,308	39,798	281	-
34876 Future Projects Transportation	17,225	117719	124,513	66,467	469	-
34877 Sweetwater Road Equity Buy In NSA/SSA/ROW	28,396	8330	92,575	43,597	45,253	-
34878 Pony Express Ext Silver Lake	73,478	190585	253,778	118,327	24,210	-
34806 Impact Fee Public Safety	-	-	0	-	-	-
34825 SSA Future Facilities Public Safety	6,405	-	-	-	3,670	-
34845 NSA Future Facilities Public Safety	-	-	-	-	11,096	-
34840 SITLA Equity Buy In NSA	-	-	-	-	15,070	-
34841 SITLA Equity Buy In SSA	-	-	-	-	11,110	-
34881 S Equity Buy In Public Safety	1,620	23384	11,745	6,390	5,175	-
34883 N Equity Buy In Public Safety	10,710	25560	27,720	13,275	6,120	-
34883 Interest Revenue Stormwater/Transportation	-	-	-	-	22,284	-
Total:	\$ 316,335	\$ 1,100,334	\$ 1,236,437	\$ 712,241	\$ 448,310	

	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
INTERFUND TRANSFERS						
37151 Admin Charge-Water	163,000	220,000	295,000	350,000	350,000	420,000
37152 Admin Charge-Sewer	203,000	220,000	295,000	315,000	315,000	420,000
37155 Admin Charge-Gas	195,000	260,000	295,000	315,000	315,208	380,000
37153 Admin Charge-Electric	260,000	295,000	295,000	317,500	317,500	380,000
37156 Admin Charge-Telecom	-	-	-	-	-	-
Admin Charge- SID 98-1 & 2000-1	-	-	48,000	40,000	45,000	50,000
37157 Admin Charge- Solid Waste	-	-	0	20000	-	26,000
Transfer from reserve balance	-	-	-	-	-	-
Transfer from transportation impact fee fund	-	-	-	-	-	-
Transfer from public safety fund impact fee fund	-	-	-	-	-	10,000
Transfer from Stormwater impact fee fund	-	-	-	-	-	48,000
Transfer from Parks impact fee fund	-	-	-	-	-	50,000
Total:	\$ 821,000	\$ 995,000	\$ 1,228,000	\$ 1,357,500	\$ 1,342,708	\$ 1,784,000

41100 LEGISLATIVE DEPARTMENT

PROGRAM PURPOSE

The Legislative Department has the responsibility and authority for making laws and policies within Eagle Mountain City.

PROGRAM ACTIVITIES

Mindful of needs, interests, and concerns of the City constituents, the Council establishes City policies and legislation that promote the best interests of its citizens, businesses, community organizations, and visitors while keeping quality of life a priority.

The City Council reviews and adopts the annual operating and capital improvement budgets; makes appointments to vacancies on various commission and committees; monitors state legislative activity that has impact on the City.



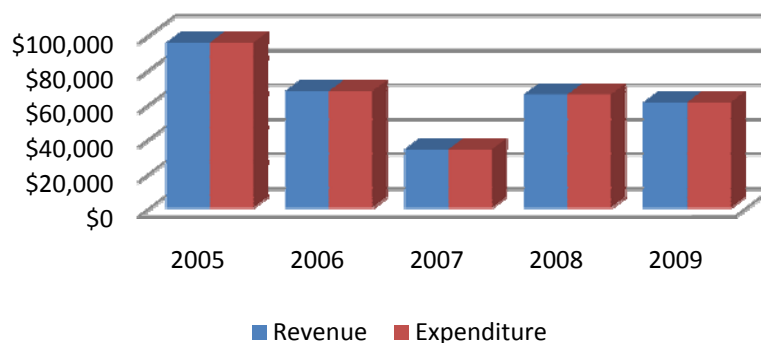
SIGNINIFICANT BUDGET ITEMS

- A total of \$10,000 has been appropriated for a new special projects line item allowing the City Council immediate mobility to allocate monies for small projects per request by residents and as deemed appropriate by council.

DEPARTMENTAL EXPENDITURES

The City's Legislative Department has been allocated \$50,856 for expenditures in FY 2008-2009. This does not represent a significant increase or decrease in expenditures from the previous year.

Legislative Revenue & Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	46,096	48,191	24,728	36,000	49,138	38,755
Materials, Supplies & Services	46,777	19,297	9,046	24,000	16,340	22,101
Interfund Transactions	-					
Capital Outlay	2,418	2,963				
Expenditure Total:	\$95,292	\$67,488	\$33,774	\$60,000	\$65,477	\$60,856

REVENUE	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	95,292	67,488	33,774	60,000	65,477	\$60,856
Revenue Total:	\$95,292	\$67,488	\$33,774	\$60,000	\$65,477	\$60,856

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	6.00	5.00	5.00	5.00	5.00	5.00
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	6.00	5.00	5.00	5.00	5.00	5.00

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

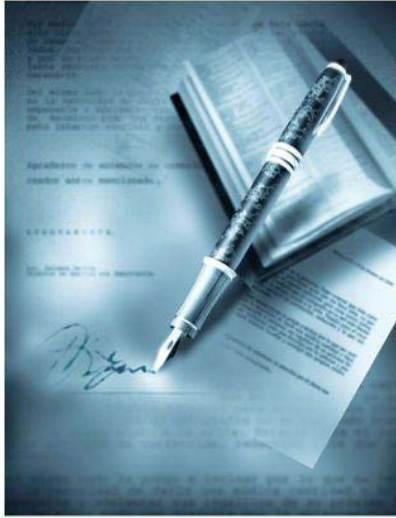
<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	33,033	44,564	22,971	36,000	45,654	36000
1211 Overtime	-					
1242 Car Allowance	-					
1511 FICA	5,081	3,627	1,757		3,484	2,232
1311 Bonus	0	0				
1300 Employee Benefits	1,252					
1521 Retirement	-					
1531 Worker's Compensation	82					523
1531 Medicare	461					
1541 Health Insurance	3,521					
1545 Dental Insurance	517					
1548 Vision Insurance	2,149					
1551 Cafeteria Plan	-					
1561 Long Term Liability	-					
Total:	\$46,096	\$48,191	\$24,728	\$36,000	\$49,138	\$38,755

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121 Dues, Subscriptions, Memberships	184	600				
2211 Public Notices	558					
2321 Travel & Training	3,210	3,629	405	6,000	1,549	6,000
2369 Meetings	5,847	5,570	3,393	4,000	4,492	4,000
2411 Office Expenses & Supplies	2,076	2,306	5,036	2,000	2,651	2,000
2421 Postage	57	1,116	0			
2513 Equipment Supplies & Maintenance	457	1,905	213		270	101
2521 Vehicle Fuel & Maintenance	-					
2531 Mileage Reimbursement	122					
2610 Buildings & Ground Maintenance	26,685					
3111 Utilities	-					
3311 Telephone	212					
3313 Cell Phone/Pagers	2,213					
4121 Attorney Fees	3,467					
4211 Computer Network & Data Process	-123					
4531 Professional/Technical Services	785	506				
4950 Elections	0	17				
6211 Insurance & Surety Bonds	0					
5002 Misc. Services & Supplies	1,026	3,648				
5003 Special Projects				12,000	7,379	10000
Total:	\$ 46,777	\$ 19,297	\$ 9,046	\$ 24,000	\$ 16,340	\$ 22,101

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7552 Furniture	-					
7412 Computer Equipment	2,418	2,963				
7410 Equipment	-					
Total:	\$ 2,418	\$ 2,963	\$ -	\$ -	\$ -	\$ -

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Transfer to Fleet Fund	-					
Other Fund Transfer	-					
Total:	\$ -					

41110 RECORDERS DIVISION



PROGRAM PURPOSE

The City Records Office administers municipal legislative processes and is the central point for the public to obtain information regarding these processes.

PROGRAM ACTIVITIES

The Records Office is responsible for recording and keeping documents and properly indexed records relative to the functions of the City. The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder also prepares agenda packets and coordinates the public hearing for City Council meetings, attends and maintains record of such meetings.

Manages all property tax related issues with Utah County and handles all requests for records under GRAMA. The Recorder Office also maintains a checklist for recording; attest to signatures; deliver mylar to County recorder for all subdivision plats.

OVERALL OBJECTIVE

To ensure the City Council has accurate, up-to-date documentation and to provide government accessibility to the people by enhancing web functions and availability of public documents.

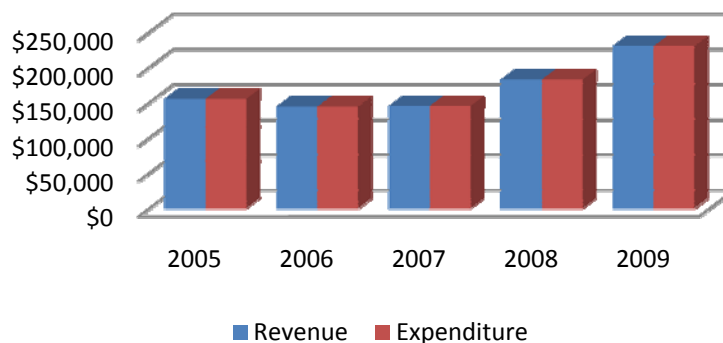
SIGNIFICANT BUDGET ITEMS

- \$10,000 for the codification of City records

DEPARTMENTAL EXPENDITURES

The Records Department has been allocated \$230,142 for expenditures in FY 2008-2009. This represents an increase in funds allocated from the previous year, due to increase in salary costs and health insurance.

Recorder Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	109,669	108,572	117,242	126,939	139,336	186,892
Materials, Supplies & Services	42,828	34,359	26,349	38,750	43,112	30,250
Interfund Transactions	-		0	0	0	0
Capital Outlay	2,600	1,364	1,286		0	13,000
Expenditure Total:	\$155,097	\$144,295	\$144,877	\$165,689	\$182,448	\$230,142

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	155,097	144,295	144,877	165,689	182,448	\$230,142
Revenue Total:	\$155,097	\$144,295	\$144,877	\$165,689	\$182,448	\$230,142

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	1.00	1.00	1.00	1.00	1.00	2.00
Part-time/Seasonal	-					
FTE Total:	2.00	2.00	2.00	2.00	2.00	3.00

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

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	70011	71309	78747	88375	96850	122470
1211	Overtime	250		2159	1015	8137	2000
1511	FICA	4074	912	1056			
1311	Bonus	1085	157	964	1000		1500
1300	Employee Benefits	9815	6251	3189	5479	5505	7593
1521	Retirement	8150	7893	9469	10269	11905	14231
1531	Worker's Compensation	191		556	1281	0	3050
1531	Medicare	1081				0	
1541	Health Insurance	13203	18079	18316	21408	14312	31579
1545	Dental Insurance	1620	2116	1997	0	1836	3096
1548	Vision Insurance	189	440	414	0	387	626
1551	Cafeteria Plan	-	1000				
1561	Long Term Liability	-	415	376		404	746
Total:		\$109,669	\$108,572	\$117,242	\$128,827	\$139,336	\$186,892

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	351	867	616	1,000	917	1,500
2211	Public Notices	8,673	7,612	8,680	8,000	9,404	8,000
2321	Travel & Training	1,247	1,904	5,492	4,000	3,705	5,500
2369	Meetings	20	558	642	500	415	500
2411	Office Expenses & Supplies	3,189	3,247	2,067	3,000	2,941	3,000
2421	Postage	-				0	
2521	Vehicle Fuel & Maintenance	-				0	
2531	Mileage Reimbursement	158	157	130	150	168	150
3111	Utilities (Gas, Electrical, Water)	-				0	
3311	Telephone	2,970				0	
3313	Cell Phone/Pagers	626				0	
4121	Attorney Fees	-				0	
4138	Property Taxes	9,378				5,226	
4139	Recording Fees	3,522	3,610	4,800	3,500	3,114	3,500
4211	Computer Network & Data Process	-				0	
4261	Computer Software & Maintenance	-	3,175	1,949	1,600	6,280	1,600
4531	Professional/Technical Services	1,207	371	1,971	3,000	1,115	4,000
4532	Record Transcription Services	-			2,000		2,000
4950	Elections	498	10,828		12,000	9,826	500
5002	Misc. Services & Supplies	10,988	2,030			0	
Total:		\$ 42,828	\$ 34,359	\$ 26,349	\$ 38,750	\$ 43,112	\$ 30,250

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7412	Computer/Office Equipment	2,600		1,286	0	4,144	2,000
7425	Codification of City Records	-		0	17,000	5,370	10,000
7552	Furniture	-	1,364				1,000
Total:		\$ 2,600	\$ 1,364	\$ 1,286	\$ 17,000		\$ 13,000

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-					
	Other Fund Transfer	-					
Total:		\$ -					

41220 ATTORNEY



PROGRAM PURPOSE

The City Attorney provides legal counsel and representation to the City to assure legal compliance and to protect the City's interest in all legal matters.

PROGRAM ACTIVITIES

The City Attorney attends all City Council meetings and represents the City in all legal actions against the City. To this end, the City Attorney prepares or reviews all contracts, ordinances, resolution, litigation, and other documents and provides the governing body and staff legal advice in compliance with applicable laws. The

City Attorney assumes the responsibility of taking care of legal questions arising in the general conduct of City business including defending the City and City officials in civil proceedings.

(The City currently contracts with the law firm of Peter, Kinghorn, and Harris (PKH) to provide the general legal services as described above.)

The City also contracts with the law firm of Lee and Smith in Washington D.C to represent the City's interest to the Federal Government. The terms of their contract stipulates an annual fee of \$90,000.

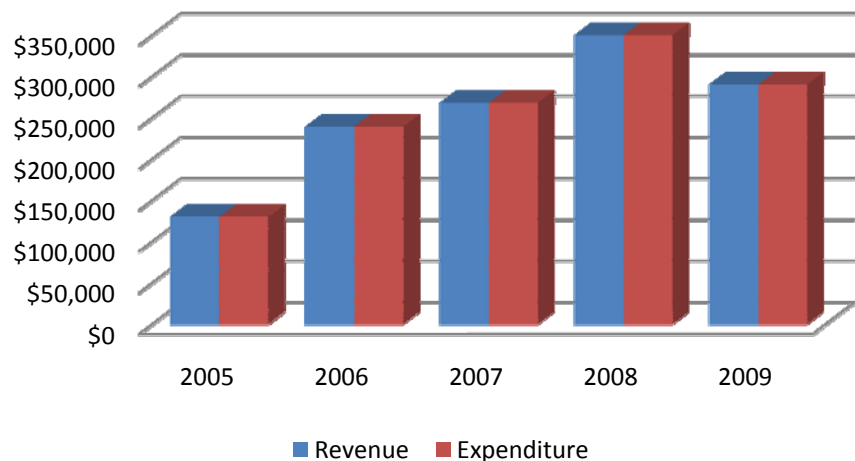
SIGNIFICANT BUDGET ITEMS

There are no significant budget items for the Attorney this fiscal year.

DEPARTMENTAL EXPENDITURES

The City's Legislative Department has been allocated \$50,856 for expenditures in FY 2008-2009. This represents a significant decrease in spending from last fiscal year, due to costs incurred in FY 2007-2008 from litigations against the city.

Attorney Revenue and Expenditure by Year



Fund 10- General
Department 41220- Attorney Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-					
Materials, Supplies & Services	130,013	238,871	267,889	297,500	\$349,851	\$290,000
Interfund Transactions	-					
Capital Outlay	-					
Expenditure Total:	\$130,013	\$238,871	\$267,889	\$297,500	\$349,851	\$290,000

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	130,013	238,871	267,889	297,500	349,851	\$290,000
Revenue Total:	\$130,013	\$238,871	\$267,889	\$297,500	\$349,851	\$290,000

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-	-	-	-	
Appointed	-	-	-	-	-	
Full-time	-	-	-	-	-	
Part-time/Seasonal	-	-	-	-	-	
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General
Department 41220- Attorney Detail

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-					
1211	Overtime	-					
1511	FICA	-					
1311	Bonus	-					
1521	Retirement	-					
1531	Worker's Compensation	-					
1531	Medicare	-					
1541	Health Insurance	-					
1999	Reserve For Pay Adjustments	-					
Total:		\$ -					

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
4121	Attorney Fees	130,013	162,436	174,565	207,500	243,266	200,000
2321	Travel & Training	-	1,435				
4531	Professional & Technical Services	-	75,000	93,324	90,000	106,584	90,000
Total:		\$130,013	\$238,871	\$267,889	\$297,500	\$349,851	\$290,000

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410	Equipment	-					
7412	Computer Equipment	-					
Total:		\$ -					

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-					
	Other Fund Transfer	-					
Total:		\$ -					

41310 EXECUTIVE DEPARTMENT



PROGRAM PURPOSE

Under the supervision of the Mayor, the Executive Department oversees the daily operations of city administration personnel.

PROGRAM ACTIVITIES

Submit to the Mayor plans and programs relating to the development and needs of the municipality, reports concerning over the financial, administrative, and operational activities of municipal offices, departments, agencies, boards, and commissions, together with evaluation and recommendations.

OVERALL OBJECTIVES

To ensure the success and development of the City through operational efficiency and financial accountability; while maintaining open communication and a comfortable environment for all city employees and citizens.

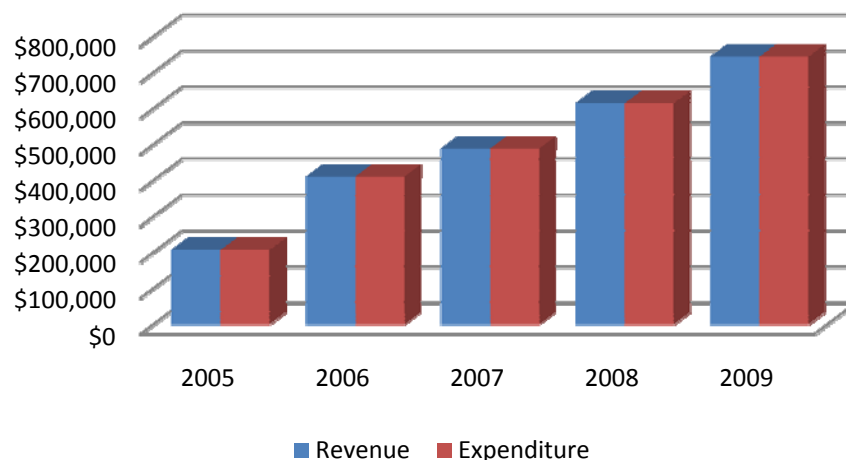
SIGNIFICANT BUDGET ITEMS

There are no significant budget items for the Executive Department for this fiscal year.

DEPARTMENTAL EXPENDITURES

The Executive Department has been allocated for \$744,650 for expenditures in FY 2008-2009. This represents a significant increase in spending from last fiscal year, due to personnel changes during mid-year 2007-2008 as outlined in the Personnel Summary section of the budget message.

Executive Revenue and Expenditure per Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	176,282	377,533	455,105	572,140	588,825	720,750
Materials, Supplies & Services	24,350	21,643	26,735	27,900	13,394	18,400
Interfund Transactions	1,000	2,000	7,000	3,000	3,000	3,500
Capital Outlay	5,373	9,679		2,000	9,951	2,000
Expenditure Total:	\$207,005	\$410,855	\$488,840	\$605,040	\$615,169	\$744,650

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	207,005	410,855	488,840	605,040	615,169	744,650
Revenue Total:	\$207,005	\$410,855	\$488,840	\$605,040	\$615,169	\$744,650

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-		2.00	2.00		
Full-time	2.10	4.33	6.00	6.00		
Part-time/Seasonal	-	0.33	0.33	0.33		
FTE Total:	2.10	4.33	8.33	8.33	0.00	0.00

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

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	115127	271755	326397	429182	427602	531669
1211	Overtime	500		17681	3958	16901	4000
1242	Car Allowance	5202	4648	2375	3958	5775	4200
1511	FICA	7592	6884	9329	0	9831	0
1300	Employee Benefits	13265	40350	17899	21373	24238	28624
1311	Bonus	1617		2334	0		
1521	Retirement	12106	21446	29959	40057	44706	53647
1531	Worker's Compensation	284	34		4998		9500
1531	Medicare	1606					
1541	Health Insurance	16780	26574	39680	62612	51444	84211
1545	Dental Insurance	1998	2697	7447		5534	
1546	Vision Insurance	204	530	919	0	1147	2088
1551	Cafeteria Plan	-	1500	0			
1561	Long Term Disability	-	1115	1084		1647	2811
Total:		\$176,282	\$377,533	\$455,105	\$566,138	\$588,825	\$720,750

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	1,481	988	1,547	2,500	1,191	3,000
2211	Public Notices	-	197				
2321	Travel & Training	2,642	8,327	2,686	4,000	5,029	5,900
2369	Meetings	1,046	1,261	3,131	2,000	524	1,000
2411	Office Expenses & Supplies	3,728	3,390	5,437	4,500	3,165	4,500
2421	Postage	76	8		500	11	0
2431	Uniforms & Clothing	-					
2513	Equipment Supplies & Maintenance	375	405	5,144	1,000	608	1,000
2521	Vehicle Fuel & Maintenance	25					
2531	Mileage Reimbursement	266	431	1,569	5,000	304	
2610	Buildings & Ground Maintenance	-					
3111	Utilities	-					
3311	Telephone	9,862					
3313	Cell Phone/Pagers	1,743					
4121	Attorney Fees	-					
4211	Computer Network & Data Process	-					
4320	Engineering Services	-					
4531	Professional/Technical Services	1,435	4,639	3,304	3,400	790	1,000
4811	Equipment Rental/Lease	-					
6211	Insurance & Surety Bonds	-					
5001	Misc. Expenses	266					
5002	Misc. Services & Supplies	1,406	1,997	3,918	5,000	1,773	2,000
Total:		\$ 24,350	\$ 21,643	\$ 26,735	\$ 27,900	\$ 13,394	\$ 18,400

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410	Equipment	-	6,000				
7552	Furniture	1,889	2,606			2,935	
7412	Computer Equipment	3,484	1,073		2,000	7,016	2,000
Total:		\$ 5,373	\$ 9,679			\$ 9,951	\$ 2,000

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
9154	Transfer to Fleet Fund	1,000	2,000	7,000	3,000	3,000	3,500
	Other Fund Transfer	-					
Total:		\$ 1,000	\$ 2,000	\$ 7,000	\$ 3,000	\$ 3,000	\$ 3,500

41410 FINANCE DEPARTMENT

PROGRAM PURPOSE

The Finance Department ensures that all assets and liabilities are recorded and accounted for properly according to all state laws and that all reports are prepared and filed in a timely manner.

PROGRAM ACTIVITIES

Maintain the General Ledger, prepare ledgers for the annual audit, receipt funds, disburse funds, file quarterly and annual reports, invest funds, and prepare and monitor the annual budget.



OVERALL OBJECTIVE

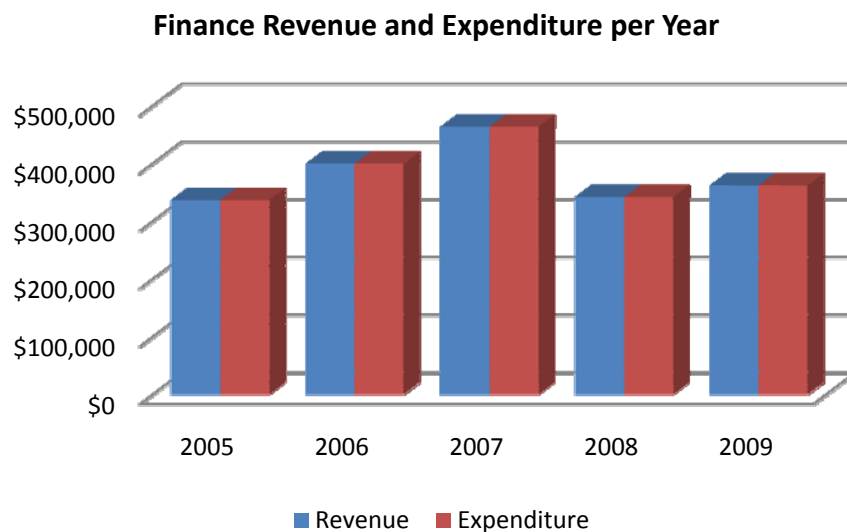
To complete all annual, quarterly reports, and reconciliations of General Ledger accounts on time. In addition to implement the tracking of the City's fixed assets.

SIGNIFICANT BUDGET ITEMS

There are no significant budget items for the Finance Department this fiscal year.

DEPARTMENTAL EXPENDITURES

The Finance Department has been allocated \$361,704 for expenditures in FY 2008-2009. This does not represent a significant increase or decrease from last year's expenditures.



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	180,037	172,107	220,422	241,680	176,708	184,004
Materials, Supplies & Services	155,281	215,352	238,409	174,200	165,035	174,700
Interfund Transactions	-					0
Capital Outlay	1,287	11,992	4,535	0		3,000
Expenditure Total:	\$336,605	\$399,451	\$463,366	\$415,880	\$341,743	\$361,704

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	336,605	399,451	463,366	415,880	341,743	361,704
Revenue Total:	\$336,605	\$399,451	\$463,366	\$415,880	\$341,743	\$361,704

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	0.50	0.50	0.50	0.50	0.50	0.50
Full-time	2.00	3.00	4.00	4.00	4.00	4.00
Part-time/Seasonal	-					
FTE Total:	2.50	3.50	3.50	3.50	4.50	4.50

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

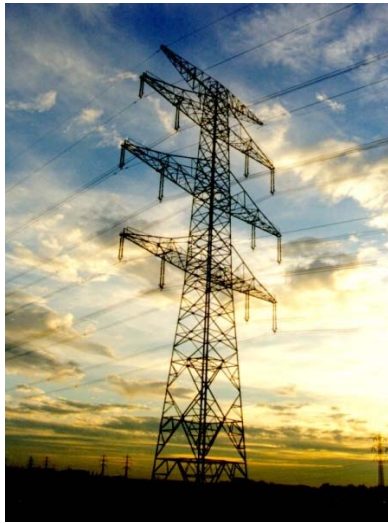
<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	117314	110852	140173	161600	122439	125694
1211	Overtime	-	-	4531	1898	45	500
1511	FICA	7371	1569	2094	0	1710	-
1300	Employee Benefits	14231	19063	21285	10020	7502	5846
1311	Bonus	488	-	2283	2000	-	2000
1521	Retirement	12211	12247	16439	18778	14178	10957
1531	Worker's Compensation	286	-	-	2343	-	3130
1531	Medicare	1619	-	0	-	-	-
1541	Health Insurance	23606	23317	29135	45041	27063	31579
1545	Dental Insurance	2646	2608	3145	0	2655	3096
1548	Vision Insurance	265	550	655	0	552	626
1551	Cafeteria Plan	-	1250	0	-	0	-
1561	Long Term Disability	-	651	683	0	564	574
Total:		\$180,037	\$172,107	\$220,422	\$241,680	\$176,708	\$184,004

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	165	309	256	1,000	285	1,000
2321	Travel & Training	2,346	2,379	3,141	2,500	2,198	3,000
2369	Meetings	726	853	1,171	1,000	983	1,000
2411	Office Expenses & Supplies	1,507	1,498	1,742	2,000	1,197	2,000
2421	Postage	7,127	1,599	8,393	0	803	-
2513	Equipment Supplies & Maintenance	841	280	368	1,000	0	1,000
2521	Vehicle Fuel & Maintenance	-	-	0	-	0	-
2531	Mileage Reimbursement	101	-	53	200	76	200
2610	Buildings & Ground Maintenance	-	-	-	-	0	-
3111	Utilities	-	-	-	-	0	-
3311	Telephone	4,475	-	-	-	0	-
3313	Cell Phone/Pagers	778	-	-	-	0	-
4121	Attorney Fees	-	-	-	-	0	-
4151	Auditing & Accounting	38,569	58,838	52,401	52,000	37,505	52,000
4140	Banking Fees	186	94,174	123,391	75,000	-	75,000
4211	Computer Network & Data Process	31,679	33,145	20,726	22,000	26,711	22,000
4221	Web Site Maintenance	1,320	2,519	8,938	0	5	-
4261	Computer Software & Maintenance	17,419	8,400	15,390	15,000	15,067	15,000
4531	Professional/Technical Services	2,488	9,994	2,439	2,500	1,090	2,500
4551	Banking Fees	45,393	-	-	-	79,115	-
6211	Insurance & Surety Bonds	-	-	-	-	-	-
5002	Misc. Services & Supplies	161	1,364	-	-	-	-
Total:		\$ 155,281	\$ 215,352	\$ 238,409	\$ 174,200	\$ 165,035	\$ 174,700

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7552	Furniture	-	-	-	-	-	-
7411	Office Equipment	-	5,000	-	-	-	-
7412	Computer Equipment	1,287	6,992	4,535	-	-	3,000
Total:		\$ 1,287	\$ 11,992	\$ 4,535	\$ -	\$ -	\$ 3,000

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-	-	0	0	0	-
	Other Fund Transfer	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

41420 UTILITY BILLING DIVISION



PROGRAM PURPOSE

The Utility Division oversees the management of customer utility accounts.

PROGRAM ACTIVITIES

The Utility Division bills utility usage; enters utility payments; coordinates new utility connections, disconnections, and transfers; monitors utility accounts; and oversees collections and bankruptcies.

OVERALL OBJECTIVES

To ensure that customer and meter information is entered into the computer system in a timely manner and to maintain a high and consistent level of service to the customer.

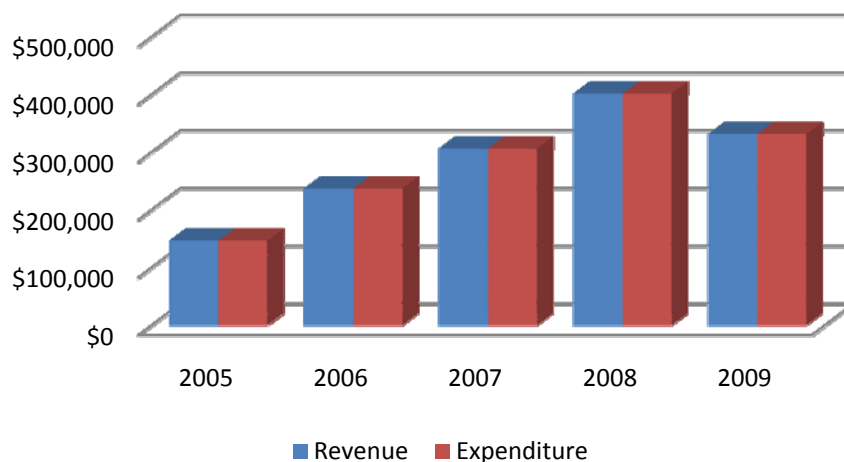
SIGNIFICANT BUDGET ITEMS

There are no significant budget items for the Utility Billing Division for this Fiscal Year.

DEPARTMENTAL EXPENDITURES

The Utility/Billing Department has been allocated \$331,467 for expenditures in FY 2008-2009. This represents a significant decrease in expenditures from the previous year, largely due to a restructuring of the department. Certain salaries were aligned into other City departments.

Utility/Billing Revenue and Expenditure by Year



Fund 10- General
Sub 11 - Executive
Division 41420- Utility Billing Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	110,864	181,463	243,448	271,737	325,983	269,467
Materials, Supplies & Services	36,188	53,253	59,687	56,000	73,923	62,000
Interfund Transactions	-			2,000	2,000	0
Capital Outlay	-	2,648	3,284	0	0	0
Expenditure Total:	\$147,052	\$237,364	\$306,420	\$329,737	\$401,906	\$331,467

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	147,052	237,364	306,420	329,737	401,906	331,467
Revenue Total:	\$147,052	\$237,364	\$306,420	\$329,737	\$401,906	\$331,467

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	0.50	0.50	0.50	0.50	0.50	0.50
Full-time	2.00	3.50	5.00	5.00	5.00	5.00
Part-time/Seasonal	-					
FTE Total:	2.50	3.50	5.50	5.50	5.50	5.50

Fund 10- General
Sub 11 - Executive
Division 41420- Utility Billing Detail

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	75,066	113,717	159,121	174,280	212,363	\$174,428.80
1211	Overtime	-	-	3,066	2,000	2,853	3000
1511	FICA	4,842	1,583	2,271	0	3,093	
1300	Employee Benefits	9,004	17,187	10,370	10,806	13,034	\$8,867.93
1311	Bonus	1,278	-	1,624	3,000	0	2,500
1521	Retirement	0	12,500	18,840	20,251	24,902	16,620
1531	Worker's Compensation	218	-	0	0	0	4,343
1531	Medicare	1,237	-	0	2,527	0	
1541	Health Insurance	16,976	29,928	41,856	58,873	61,457	52,632
1545	Dental Insurance	2,050	3,444	4,570	0	6,069	5,160
1548	Vision Insurance	194	690	947	0	1,251	1,044
1551	Cafeteria Plan	-	1,750	0	0	0	
1561	Long Term Disability	-	664	784	0	961	\$ 871.02
Total:		\$110,864	\$181,463	\$243,448	\$271,737	\$325,983	\$269,467

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2321	Travel & Training	651	1,074	1,172	1,500	1,225	1,500
2411	Office Expenses & Supplies	1,401	1,500	1,598	2,000	1,601	2,000
2421	Postage	-	-	-	0	-	-
2431	Uniforms & Clothing	-	-	-	600	316	0
2513	Equipment Supplies & Maintenance	980	1,285	3,274	1,200	215	
2531	Mileage Reimbursement	-	-	0	0	-	-
3111	Utilities	-	-	0	0	-	-
3311	Telephone	4,475	-	0	0	-	-
3313	Cell Phone/Pagers	212	-	0	0	-	-
4140	Banking Fees	-	-	0	0	-	-
4151	Auditing & Accounting	-	-	0	0	-	-
4211	Computer Network & Data Process	-	-	0	0	-	-
4271	Iron Support	-	6,140	7,376	7,700	7,637	8,000
4521	Collection Fees	3,224	1,612	0	2,500	-	2,500
4531	Professional/Technical Services	700	1,000	0	500	-	-
4541	Utility Billing Mailing/Printing	24,196	39,511	46,267	40,000	62,928	48,000
5002	Misc. Services & Supplies	348	1,131	0	-	-	-
Total:		\$ 36,188	\$ 53,253	\$ 59,687	\$ 56,000	\$ 73,923	\$ 62,000

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7412	Computer Equipment	-	2,344	3,284	0	-	-
7412	Office Equipment	-	304	-	-	-	-
Total:		\$ -	\$ 2,648	\$ 3,284	\$ -	\$ -	\$ -

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-	-	-	2,000	2,000	-
	Other Fund Transfer	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -

41710 ENGINEERING DIVISION

PROGRAM PURPOSE

The Engineering Division is charged with overseeing the construction of City infrastructure. All construction activities monitored through the Engineering Division provide for a safe living environment for the citizens and to minimize the long term maintenance of these facilities.

PROGRAM ACTIVITIES

The Engineering Division oversees the construction of infrastructure and capital facilities by reviewing and approving construction plans and conducting inspections to assure that approved plans are followed during the construction process. Once the improvements have been made, it is the responsibility of the Engineering Division to recommend when building permits may be issued and the City's acceptance of the improvements (which transfers the maintenance responsibility to the City). The Engineering Division assess what impacts these improvements place on the City system and what reparations are then needed (water rights transfers, bonds, impact fees, etc.). As needed, the Engineering Division also reviews City's design and construction standards to ensure they adequately address the City's needs.



OVERALL OBJECTIVE

To provide a fluid and efficient procedure for applicants developing in the City and to ensure that adequate construction methods are met for public improvements.

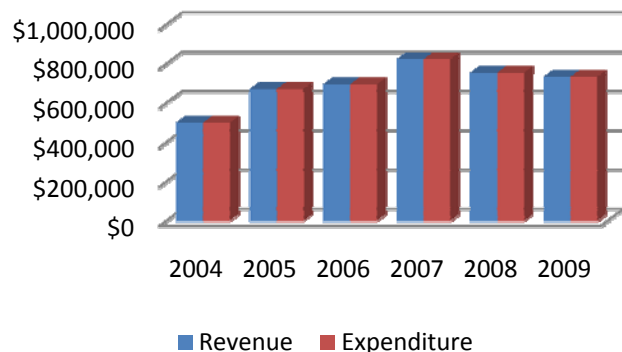
SIGNIFICANT BUDGET ITEMS

- One new vehicle for engineering staff (\$19,000)
- \$60,000 for survey of existing easements and utilities.
- \$31,500 for replacement of computer equipment and upgrading software.
- \$20,000 for GIS Equipment purchase.

DEPARTMENTAL EXPENDITURES

The Engineering Department has been allocated \$734,089 for expenditures in FY 2008-2009. This is not a significant change from the previous year's expenditures.

**Engineering Revenue and Expenditure
per Year**



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

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-	108,192	370,370	411,717	607,611	572,226	501,989
Materials, Supplies & Services	500,137	483,781	284,968	275,735	82,000	131,850	131,600
Interfund Transactions	-	23,000	39,000	131,000	22,000	22,000	39,000
Capital Outlay	-	55,795	1,303	4,786	35,000	28,528	61,500
Expenditure Total:	\$500,137	\$670,768	\$695,641	\$823,238	\$746,611	\$754,604	\$734,089

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	500,137	670,768	695,641	823,238	746,611	754,604	\$734,089
Revenue Total:	\$500,137	\$670,768	\$695,641	\$823,238	\$746,611	\$754,604	\$734,089

PERSONNEL SUMMARY (FTE)	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-					
Appointed	-	-					
Full-time	-	2.00	6.00	8.00	9.00	9.00	8.00
Part-time/Seasonal	-	-					
FTE Total:	0.00	2.00	6.00	8.00	9.00	9.00	8.00

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

<i>Personnel Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-	72,041	249,709	282,021	416,960	398,221	353,766
1211	Overtime	-	-	-	5,787	1,457	7,599	1,000
1242	Car Allowance	-	-	-	-	-	3,088	-
1300	Employee Benefits	-	8,513	24,217	14,586	25,851	23,202	20,442
1511	FICA	-	3,687	-	4,150	-	5,720	-
1311	Bonus	-	-	3,526	2,993	4,371	-	3,165
1521	Retirement	-	10,641	27,570	33,271	48,451	46,808	38,313
1531	Worker's Compensation	-	249	-	-	6,046	-	8,809
1531	Medicare	-	1,410	-	-	-	-	-
1541	Health Insurance	-	10,244	53,476	59,701	104,475	78,135	66,632
1545	Dental Insurance	-	1,216	6,115	6,442	-	7,679	6,533
1548	Vision Insurance	-	189	1,290	1,352	-	1,595	1,322
1551	Cafeteria Plan	-	-	3,000	-	-	0	-
1561	Long Term Disability	-	-	1,467	1,412	-	179	2,008
Total:		\$ -	\$ 108,192	\$ 370,370	\$ 411,717	\$ 607,611	\$ 572,226	\$ 501,989

<i>Materials, Supplies, Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	-	996	225	323	700	469	1,000
2321	Travel & Training	-	703	2,666	3,173	3,000	3,409	4,500
2369	Meetings	-	290	225	244	400	28	500
2411	Office Expenses & Supplies	-	2,181	2,908	1,303	2,500	2,383	2,000
2431	Uniforms & Clothing	-	-	-	785	1,800	1,763	1,500
2513	Equipment Supplies & Maintenance	-	1,511	921	1,440	1,500	7,953	2,000
2523	Blue Stakes Supplies	-	-	7,809	8,969	7,000	6,283	-
2531	Mileage Reimbursement	-	-	135	0	100	-	100
3313	Cell Phone/Pagers	-	1,124	-	-	-	-	-
4320	Engineering Services	500,137	474,453	141,115	77,517	5,000	32,746	-
4531	Professional/Technical Services	-	2,006	128,077	181,982	60,000	76,817	120,000
5002	Misc. Services & Supplies	-	516	887	-	-	-	-
Total:		\$ 500,137	\$ 483,781	\$ 284,968	\$ 275,735	\$ 82,000	\$ 131,850	\$ 131,600

<i>Capital Outlay</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7421	Vehicle	-	18,586	-	-	-	-	-
7412	Computer Equipment	-	-	1,303	4,786	25,000	24,695	31,500
7414	GIS Equipment	-	-	-	-	-	-	20,000
7410	Equipment	-	37,209	-	-	10,000	3,833	10,000
Total:		\$ -	\$ 55,795	\$ 1,303	\$ 4,786	\$ 35,000	\$ 28,528	\$ 61,500

<i>Interfund Transactions</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-	23,000	39,000	131,000	22,000	22,000	39,000
	Other Fund Transfer	-	0	-	-	-	-	-
Total:		\$ -	\$ 23,000	\$ 39,000	\$ 131,000	\$ 22,000	\$ 22,000	\$ 39,000

41800 PLANNING DEPARTMENT



PROGRAM PURPOSE

The Planning Department oversees land use and zoning within the City to ensure consistency with State and City laws and provide for compatible development that protects the general health, safety, and welfare of the public.

PROGRAM ACTIVITIES

The Planning Department processes applications for subdivisions, master development plans, zone changes, conditional uses, business licenses, site plans, signage, lot splits, accessory apartments, and concept land use plans; prepares staff reports and make presentations to Planning Commission and City Council on land use applications; designs and maintains GIS databases and maps; and enforces City's zoning ordinances.

OVERALL OBJECTIVE

To maintain the highest level of service for land use and business license applications.

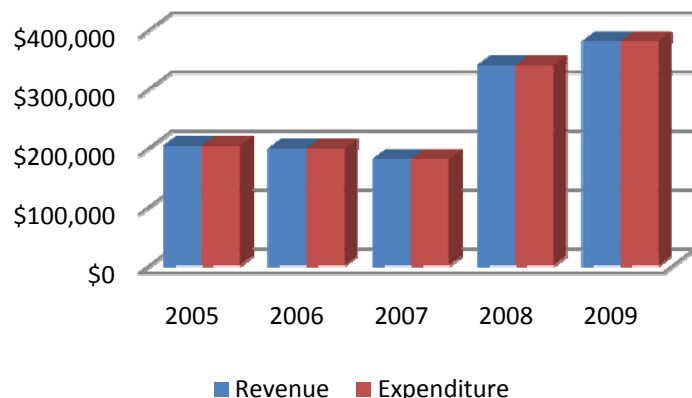
SIGNIFICANT BUDGET ITEMS

- \$30,315 includes SSA & Medicare has been added to regular personnel expenditures to account for hiring of 4 F.T.E. interns for 2 months at \$11/hour to assist in creating layers for improved GIS capabilities. This \$30,315 will cover from July 1st – August 21st of 2008 as well as from May 4th – June 30th of 2009.
- \$20,000 added for new light passenger truck (check on trade value and need 4X4 that seats four)
- +\$2,500 for Fuel & Maintenance
- \$4,000 for two laptops for Senior Planners

DEPARTMENTAL EXPENDITURES

The Planning Department has been allocated \$380,836 for expenditures in FY 2008-2009. This represents an increase from last year, due to increases in health insurance.

Planning Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	165,473	159,550	152,802	319,971	308,550	349,936
Materials, Supplies & Services	32,339	38,252	11,243	16,740	12,972	22,400
Interfund Transactions	1,000	1,000	7,000	2,000	2,000	3,500
Capital Outlay	4,680		9,792	14,700	17,035	5,000
Expenditure Total:	\$203,492	\$198,802	\$180,837	\$353,411	\$340,557	\$380,836

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	203,492	198,802	180,837	353,411	340,557	380,836
Revenue Total:	\$203,492	\$198,802	\$180,837	\$353,411	\$340,557	\$380,836

PERSONNEL SUMMARY(FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	4.00	3.00	4.00	4.00	5.00	5.00
Part-time/Seasonal	-	0.25				
FTE Total:	4.00	3.25	4.00	4.00	5.00	5.00

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

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	107024	115229	138661	224021	222916	241371
1211	Overtime	-		1889	1015	1533	1000
1511	FICA	6961	2068	2213		3653	
1300	Employee Benefit	13105	8625	9508	12681	14872	13656
1311	Bonus	2054		1827	2000		2000
1521	Retirement	15014	11517	15890	23767	25181	25593
1531	Worker's Compensation	352			2966		6010
1531	Medicare	1993					
1541	Health Insurance	16618	17685	19270	53521	35216	52632
1545	Dental Insurance	2173	2195	2535		3422	5160
1548	Vision Insurance		375	535		803	1044
1551	Cafeteria Plan	178	1250				
1561	Long Term Liability	-	606	641		954	1470
Total:		\$165,473	\$159,550	\$192,968	\$319,971	\$308,550	\$349,936

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	431	1,141	315	800	465	800
2211	Public Notices	1,429					
2321	Travel & Training	929	2,132	2786	4850	3,800	5810
2371	Education Assistance	7,331					
2369	Meetings	329	438	732	700	411	700
2411	Office Expenses & Supplies	1,972	4,569	2,680	3,800	1,858	3800
2431	Uniforms & Clothing				240	185	240
2531	Mileage Reimbursement	12	20	315	350	854	350
3311	Telephone	2,773					
3313	Cell Phone/Pagers	573					
4139	Recording Fees	6,124					
4261	Computer Software & Maintenance			20	1,500	760	4700
4531	Professional/Technical Services	8,548	7,786	3,004	4,500	2,240	4000
4811	Equipment Rental/Lease	393					
5001	Misc. Services & Supplies	738	21,054				
6810	Discounts of Permit Fees	757	1,112	1,392		2,398	2000
Total:		\$ 32,339	\$38,252	\$11,243	\$16,740	\$12,972	\$22,400

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410	Equipment	-			1,500	3,868	
7411	Office Equipment	-		7,500	5,200	269	
7412	Computer Equipment	4,680		2,292	8,000	12,898	5000
Total:		\$ 4,680	\$ -	\$ 9,792	\$ 14,700	\$ 17,035	\$ 5,000

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	1,000	1,000	7,000	2,000	2,000	3500
Total:		\$ 1,000.00	\$1,000	\$7,000	\$2,000	\$2,000	\$3,500

41910 ECONOMIC DEVELOPMENT DIVISION

PROGRAM PURPOSE

To encourage appropriate economic development within the City thereby providing service amenities and employment opportunities to the residents and increasing the City's sale tax base.

PROGRAM ACTIVITIES

Communicates the interests of the City to appropriate economic development entities and propose suitable economic strategies to the Mayor and City Council. (The Economic Development Division is comprised of volunteers appointed by the City Council.)



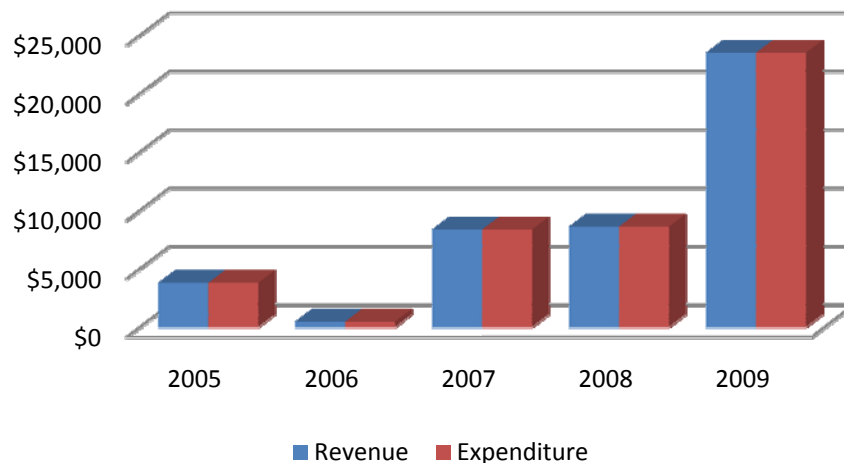
SIGNIFICANT BUDGET ITEMS

- \$11,000 to pay for the creation of a CDA.
- \$4,700 for Economic Development Marketing Packet.

DEPARTMENTAL EXPENDITURES

The Economic Development Department has budgeted for \$23,500 in expenditures for FY 2008-2009. This is a significant increase from last year's expenditures, since more funds have been allocated to materials, supplies and services for the support of the department.

Economic Development Revenue and Expenditures by Year



Fund 10- General
Sub 18 - Boards, Commissions and Council
Division 41910- Economic Development Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-		855			
Materials, Supplies & Services	3,787	464	7,500	7,500	8604	23500
Interfund Transactions	-					
Capital Outlay	-					
Expenditure Total:	\$3,787	\$464	\$8,355	\$7,500	\$8,604	\$23,500

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	3,787	464	8,355	7,500	8,604	\$23,500
Revenue Total:	\$3,787	\$464	\$8,355	\$7,500	\$8,604	\$23,500

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General
Sub 18 - Boards, Commissions and Council
Division 41910- Economic Development Detail

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-					
1211	Overtime	-					
1300	Employee Benefits	-					
1511	FICA	-					
1311	Bonus	-					
1521	Retirement	-					
1531	Worker's Compensation	-					
1531	Medicare	-					
1541	Health Insurance	-					
1999	Reserve For Pay Adjustments	-		855			
Total:		\$ -	\$ -	\$ 855	\$ -	\$ -	\$ -

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2411	Office Expense & Supplies	229					
6522	Economic Development	3,558	464	5,636	7,500	8,604	
	ICSC Conference						4800
	Dues and Meetings						2500
	Meetings			0	0		500
	Professional & Technical Services						11000
	Marketing Tools						4700
Total:		\$ 3,787	\$ 464	\$ 5,636	\$ 7,500	\$ 8,604	\$ 23,500

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000	Capital Outlay	-					
Total:		\$ -					

41930 YOUTH CITY COUNCIL

PROGRAM PURPOSE

The youth City Council provides Eagle Mountain City youth with the opportunities to learn about the democratic process and municipal government as well as provide meaningful contributions to the City and recommendations to the City Council on issues especially related to the youth in the community.

PROGRAM ACTIVITIES

Youth City Council meets on a regular basis to learn about governmental processes and to perform service projects. Additionally, the youth participate in field trips and service projects.



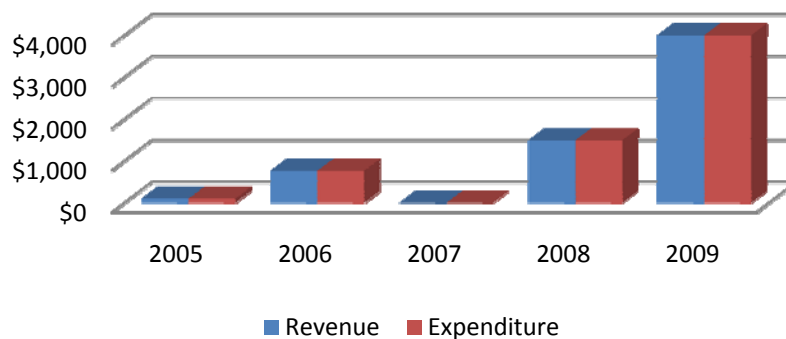
SIGNIFICANT BUDGET ITEMS

There is no change in the total amount budgeted relative to the previous fiscal year.

DEPARTMENTAL EXPENDITURES

The Youth Council has been allocated \$4,000 for expenditures in FY 2008-2009. Although this represents a significant change from the previous year's use of funds, it does not represent a significant of additional funds being allocated.

YC Revenue and Expenditures by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-					
Materials, Supplies & Services	100	765	-60	4,000	1,492	4,000
Interfund Transactions	-					
Capital Outlay	-					
Expenditure Total:	\$100	\$765	-\$60	\$4,000	\$1,492	\$4,000

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	100	765	-60	4,000	1,492	\$4,000
Revenue Total:	\$100	\$765	-\$60	\$4,000	\$1,492	\$4,000

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-					
1211	Overtime	-					
1300	Employee Benefits	-					
1511	FICA	-					
1311	Bonus	-					
1521	Retirement	-					
1531	Worker's Compensation	-					
1531	Medicare	-					
1541	Health Insurance	-					
1999	Reserve For Pay Adjustments	-					
Total:		\$ -					

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues Subscriptions & Membership	-					
2321	Travel and Training	-					
2411	Office Expenses & Supplies	-					
6527	Grants/Cont.- Youth Council	100					
5856	Youth Council	-	765	-60	4,000	1,492	4,000
Total:		\$ 100	\$ 765	\$ (60)	\$ 4,000	\$ 1,492	\$ 4,000

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000	Capital Outlay	-					
Total:		\$ -					

41960 SENIOR CITIZENS COUNCIL



PROGRAM PURPOSE

The Senior Citizens Council provides Eagle Mountain City residents who classify as senior citizens with the opportunities to participate in the democratic process at the municipal level as well as provide meaningful contributions to the City and recommendations to the City Council on issues especially related to the seniors in the community.

PROGRAM ACTIVITIES

Senior Citizens Council meets on a regular basis to learn about governmental processes and to participate in activities, service projects, etc.

SIGNIFICANT BUDGET ITEMS

There is no change in the total amount budgeted relative to the previous fiscal year.

DEPARTMENTAL EXPENDITURES

The Senior Citizens Council has been allocated \$2,000 for expenditures in FY 2008-2009. Because the council was created during the middle of 2007-2008, there is no budget information for the organization.

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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-					
Materials, Supplies & Services						2,000
Interfund Transactions						
Capital Outlay	-					
Expenditure Total:	\$0	\$0	\$0	\$0	\$0	\$2,000

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	0	0	0	0	0	\$2,000
Revenue Total:	\$0	\$0	\$0	\$0	\$0	\$2,000

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Salaries	-					
Overtime	-					
Employee Benefits	-					
FICA	-					
Bonus	-					
Retirement	-					
Worker's Compensation	-					
Medicare	-					
Health Insurance	-					
Reserve For Pay Adjustments	-					
Total:	\$ -					

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Dues Subscriptions & Members	-					
Travel and Training	-					
Office Expenses & Supplies						
Grants/Cont.- Youth Council						
Senior Council					622	2,000
Total:	\$ -	\$ -	\$ -	\$ -	\$ 622	\$ 2,000

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Capital Outlay	-					
Total:	\$ -					

41940 RECREATION DIVISION



PROGRAM PURPOSE

Recreation Division provides organized league recreation for the youth (ages 4 to 12) of the City.

PROGRAM ACTIVITIES

The Recreation Division facilitates baseball in the spring, soccer in the fall, and basketball in the winter and manages all sports equipment and facilities. Additionally, the Recreation Division recruits volunteers to help with the sports programs (coaches, assistant coaches, team parents, and registration help).

OVERALL OBJECTIVE

To maintain a high level of communication to the residents and to provide an array of safe, fun-filled recreation opportunities for youth.

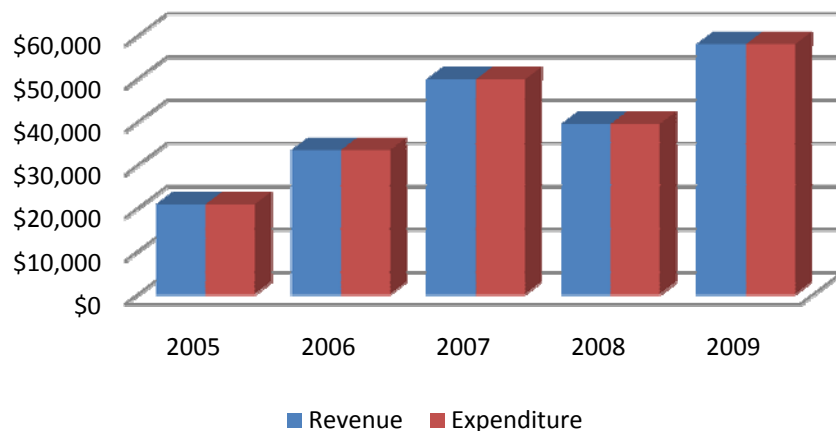
SIGNIFICANT BUDGET ITEMS

- \$10,000 in athletic equipment in order to expand the City's sports programs.

DEPARTMENTAL EXPENDITURES

The Recreation Division has been allocated \$58,000 for expenditures in FY 2008-2009. Significant increases in expenditures from previous years include increases to part-time/seasonal workers as well as increases in funding to youth sports programs.

Recreation Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	0		9,878	13,000	3,636	13,000
Materials, Supplies & Services	20,880	33,411	39,952	35,000	35,892	45,000
Interfund Transactions	-					
Capital Outlay	-		0	0		
Expenditure Total:	\$20,880	\$33,411	\$49,830	\$48,000	\$39,528	\$58,000

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	20,880	33,411	49,830	48,000	39,528	\$58,000
Revenue Total:	\$20,880	\$33,411	\$49,830	\$48,000	\$39,528	\$58,000

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					0.5
Part-time/Seasonal	0.25		0.43	0.43	0.43	0.43
FTE Total:	0.25	0.00	0.43	0.43	0.43	0.93

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	-		9,189	13,000	3,378	13,000
1211 Overtime	-					
1511 FICA	-		689		258	
1311 Bonus	-					250
1521 Retirement	-					0
1531 Worker's Compensation	-					0
1531 Medicare	-					
1541 Health Insurance	-					0
1551 Cafeteria Plan	-					0
1561 Long Term Disability	-					0
Total:	\$ -	\$ -	\$ 9,878	\$ 13,000	\$ 3,636	\$ 13,250

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
5750 Youth Sports	20,880	33,411	39,952	35,000	35,892	45,000
Total:	\$ 20,880	\$ 33,411	\$ 39,952	\$ 35,000	\$ 35,892	\$ 45,000

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000 Capital Outlay	-					
Total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

41950 NON-DEPARTMENTAL

PROGRAM PURPOSE

Non-Departmental funds activities which benefit departments and divisions in the General Fund but are not chargeable to one specific program or department.

PROGRAM ACTIVITIES

Items charged to Non-Departmental include but are not limited to: photo copier, paper, building maintenance, etc.

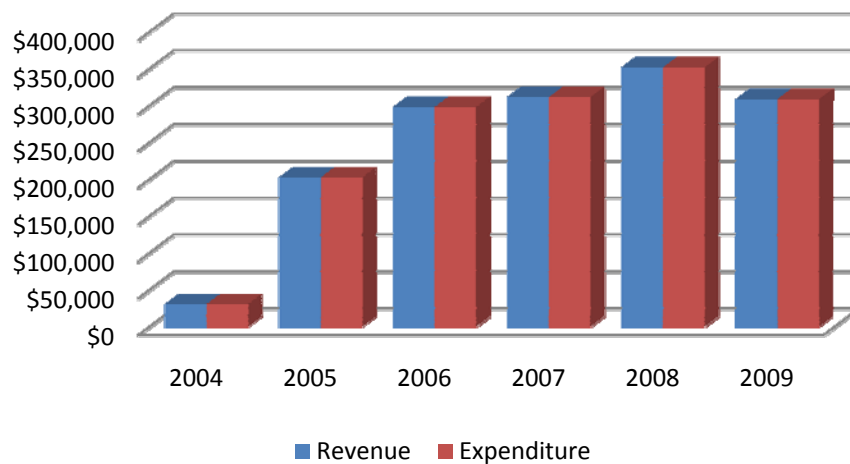
SIGNIFICANT BUDGET ITEMS

- \$40,000 increase for insurance and surety bonds.

DEPARTMENTAL EXPENDITURES

The Non-departmental account has been allocated \$308,975 for expenditures in FY 2008-2009. This represents a net decrease in expenditures from last year's budget, which is attributable to decreased or reallocated expenditures for website construction, furniture, building upgrades, miscellaneous supplies, Workers Compensation, etc.

Non-Departmental Revenue and Expenditure per Year



Fund 10- General
Sub 19
Department 41950- Non-Departmental Summary

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	3,704	46,352	12,886	19,076	15,000	35,044	22,309
Materials, Supplies & Services	26,915	156,253	285,456	292,798	215,400	317,185	268,700
Interfund Transactions	-	-	-	-	-	-	17,966
Capital Outlay	-	-	-	-	-	-	-
Expenditure Total:	\$30,619	\$202,605	\$298,342	\$311,874	\$230,400	\$352,230	\$308,975

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	30,619	202,605	298,342	311,874	230,400	352,230	308,975
Revenue Total:	\$30,619	\$202,605	\$298,342	\$311,874	\$230,400	\$352,230	\$308,975

PERSONNEL SUMMARY (FTE)	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-	-	-	-	-	-
Appointed	-	-	-	-	-	-	-
Full-time	-	-	-	-	-	-	-
Part-time/Seasonal	0.45	0.45	-	-	-	-	-
FTE Total:	0.45	0.45	0.00	0.00	0.00	0.00	0.00

Fund 10- General

Sub 19

Department 41950- Non-Departmental Detail

<i>Personnel Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	3,369	2,857					
1115	Unemployment	-	15,708					
1211	Overtime	-	-					
1511	FICA	233	233					
1300	FUTA	-	3					
1311	Bonus	-	12					
1521	Retirement	-	1,658					
1531	State Insurance Fund	102	24,628	10,080	17,800	15,000	33,415	20000
1531	Medicare	-	218					
1541	Health Insurance	-	-					
1551	Cafeteria Plan	-	1,035	2,806	1,276		1,630	2309
1561	Long Term Disability	-	-					
1999	Reserve For Pay Adjustments	0	-					
Total:		\$ 3,704	\$46,352	\$12,886	\$19,076	\$15,000	\$35,044	\$22,309

<i>Materials, Supplies, Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	-	5,282	7,543	4,082	6,000	8,491	8500
2369	Meetings	-	757	691	116	200	217	200
2320	Allocated Credit Cards			2777	1871		244	0
2321	Travel & Training	63	-					
2379	Employee Activities	-		4,984	14,760	13,000	17,282	15000
2380	Educational Assistance					15000	3000	15000
2411	Office Expenses & Supplies	-	3,356	1,814	6,469	8,000	7,668	8000
2421	Postage					9,700	6,839	9000
2513	Equipment Supplies & Maintenance	-	250	2,715	5,056	1,500	7,460	4000
2610	Buildings & Ground Maintenance	10,829	30,451	21,766	11,465	12,000	13,628	12000
2612	Custodial Services	-	8,117	29,095	17,155			
2620	Solid Waste Disposal	-	-	55,032				
3111	Utilities	-	23,242		94,701			
3311	Telephone	-	-	38,178	52,168	45,000	50,681	45000
3313	Cell Phones/Pagers	-	-	37,810	44,172	40,000	62,473	45000
2630	Spring Clean Up Dumpsters	-	-		0			
3315	DSL Service	551	6,712	3,700	0			
4221	Website Maintenance						10,409	2000
4261	Computer Software & Maintenance						3,500	
4531	Professional/Technical Services	-	2,851	3,673	4,227	30,000	3,485	30000
4561	Citizen Survey	-	-	8,600				
6211	Insurance & Surety Bond	15,473	71,433	61,792	32,175	35,000	121,739	75000
5004	Council Contingency	-	-	2,721	766			
5002	Misc. Services & Supplies	-	3,802	2,565	3,614		70	
Total:		\$ 26,915	\$ 156,253	\$ 285,456	\$ 292,798	\$ 215,400	\$ 317,185	\$ 268,700

<i>Capital Outlay</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7412	Computer Equipment	-	-					
7552	Furniture						5,698	
7211	Building Upgrades						10834	
Total:		\$ -	\$ -				\$ 16,532	\$ -

<i>Interfund Transactions</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-	-					17966
	Other Fund Transfer							
Total:		\$ -	\$ -					\$ 17,966

41990 SPECIAL EVENT DIVISION



PROGRAM PURPOSE

The Special Events Division provides special events that benefit the residents of the City.

PROGRAM ACTIVITIES

Special events that the City sponsors throughout the year include the Miss Eagle Mountain Scholarship Pageant and Pony Express Days. The scholarship pageant provides an opportunity for young women in the City to receive monies for post high school education.

Pony Express Days is the City's annual celebration held in early June. Some of the activities include: a parade; children's activities such as games and rides; a climbing wall; a Dutch-oven cook off; a craft boutique; food vendors; pony rides; live entertainment; and fireworks. Other activities and events that run in conjunction with Pony Express Days, but are not necessarily held on the same day, are the annual 5K run, golf tournament, Camp Floyd events, and the Pony Express Trail field trip.

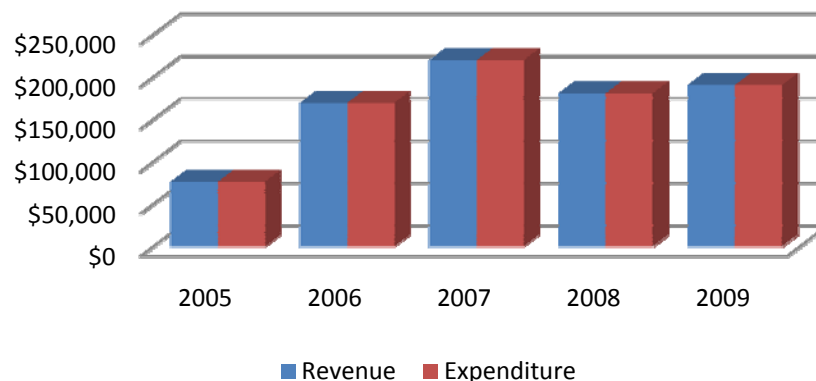
SIGNIFICANT BUDGET ITEMS

No significant increases this budget year.

DEPARTMENTAL EXPENDITURES

The Special Events Division has been allocated \$190,500 for expenditures in FY 2008-2009, which does not represent a significant change from last year's budget. Minimal increases in expenditures include salaries for seasonal/part-time workers and increases to the Pony Express Days budget.

Special Events Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-		0	8,000	0	8,000
Materials, Supplies & Services	76,268	169,201	219,650	164,000	180,622	182,500
Interfund Transactions	-					
Capital Outlay	-					
Expenditure Total:	\$76,268	\$169,201	\$219,650	\$172,000	\$180,622	\$190,500

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	76,268	169,201	219,650	172,000	180,622	190,500
Revenue Total:	\$76,268	\$169,201	\$219,650	\$172,000	\$180,622	\$190,500

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	-			8,000	0	8000
1211 Overtime	-					
1300 Employee Benefits	-					
1511 FICA	-					
1311 Bonus	-					
1521 Retirement	-					
1531 Worker's Compensation	-					
1531 Medicare	-					
1541 Health Insurance	-					
1999 Reserve For Pay Adjustments	-					
Total:	\$ -		\$ -	\$ 8,000	\$ -	\$ 8,000

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
5856 Special Events Projects			1,220	10,500	11,754	12,500
5857 Skate Park (Restricted)					51	
5858 Pony Express	72,000	164,854	212,267	159,000	160,917	165,000
5859 Miss Eagle Mountain	4,268	4,348	7,383	5,000	7,900	5,000
Total:	\$ 76,268	\$ 169,201	\$ 219,650	\$ 164,000	\$ 180,622	\$ 182,500

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000 Capital Outlay	-					
Total:	\$ -					

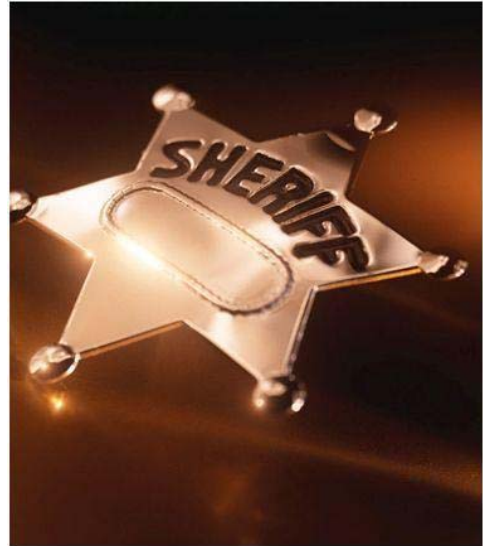
42100 POLICE DIVISION

PROGRAM PURPOSE

The Police Division is dedicated to providing core and essential police service to the citizens with the primary objective of protecting lives and property. The division works cooperatively with all segments of the community to achieve the mutual goal of keeping the City a safe place to reside.

PROGRAM ACTIVITIES

The division's primary duties include conducting preventive patrols to reduce crime, providing traffic enforcement in residential areas in response to traffic complaints; and file criminal cases. The Police Division also provides animal control services for the City.



The City contracts with the Utah County Sheriffs Department to provide police services to the City. There are three sergeants, nine officers, two detectives, and three additional staff assigned to the City. Additionally, the City employs 4.02 FTE from this division as school crossing guards.

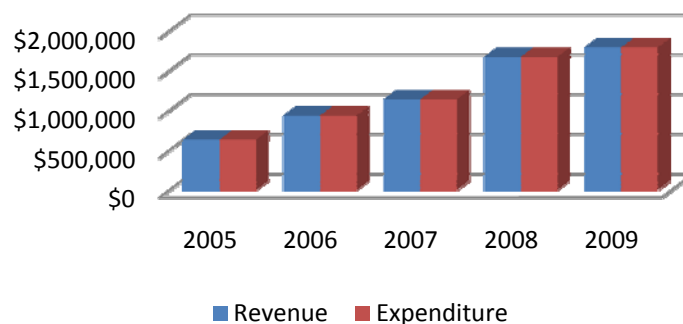
SIGNIFICANT BUDGET ITEMS

- .464 FTE for new crossing guards to be stationed at the new Hidden Hollow Elementary School.
- 12% increase to the overall budget

DEPARTMENTAL EXPENDITURES

The Police Department has been allocated \$1,793,813 for expenditures in FY 2008-2009. The increases are described above under Significant Budget Items.

Police Revenue and Expenditure by Year



Fund 10- General
Sub 21 - Police
Division 42100- Police Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	35,553	41,356	44,134	60,085	48,515	50,297
Materials, Supplies & Services	599,156	894,917	1,098,027	1,652,333	1,626,560	1,743,516
Interfund Transactions	-					
Capital Outlay	-					
Expenditure Total:	\$634,709	\$936,273	\$1,142,161	\$1,712,418	\$1,675,075	\$1,793,813

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	634,709	936,273	1,142,161	1,712,418	1,675,075	1,793,813
Revenue Total:	\$634,709	\$936,273	\$1,142,161	\$1,712,418	\$1,675,075	\$1,793,813

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	2.16	2.16	4.02	4.02	4.02	4.52
FTE Total:	2.16	2.16	4.02	4.02	4.02	4.52

Fund 10- General
Sub 21 - Police
Division 42100- Police Detail

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries						
1112	PT/Temp Seasonal Salaries	31,155	38,426	40,995	60,085	45,045	47,361
1211	Overtime	-					
1511	FICA	2,171	2,930	3,139		3,440	2,936
1300	Employee Benefit	150				19	
1311	Bonus	658					
1521	Retirement	-				12	
1531	Worker's Compensation	891					
1531	Medicare	529					
1541	Health Insurance	-					
1551	Cafeteria Plan	-					
1561	Long Term Disability	-					
Total:		\$35,553	\$41,356	\$44,134	\$60,085	\$48,515	\$50,297

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2411	Office Expenses & Supplies	298					
2421	Postage	-					
3111	Utilities	-					
3311	Telephone	-					
4121	Attorney Fees	-					
4410	Animal Control	12,621	13,196	0		11,498	14,516
4520	Contract Services	576,185	878,961	1,097,528	1,651,833	1,614,265	1,720,000
5002	Misc. Services & Supplies	1,049	1,517	499	500	797	
5795	SLA Grant	-					
5796	CERT Grant FY 04	969					
5797	Planning Grant Expense	-					
	RAD Kids						9000
5230	Emergency Management	8,034	1,243				
Total:		\$ 599,156	\$ 894,917	\$ 1,098,027	\$ 1,652,333	\$ 1,626,560	\$ 1,743,516

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000	Capital Outlay	-					
Total:		\$ -					

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-					
	Other Fund Transfer	-					
Total:		\$ -					

42200 FIRE DEPARTMENT



PROGRAM PURPOSE

The Fire Department provides fire prevention measures (education and inspections) and mitigates emergency and disaster situations.

PROGRAM ACTIVITIES

The Fire Department is divided into three divisions: Fire Prevention; Emergency Operations; and Support Services. The Fire Prevention Division is responsible for ongoing building and hydrant inspection program, public education; pre-planning of buildings, code enforcement, arson investigations, and the abatement of hazards. Emergency Operations is responsible for responding to emergencies involving fire, medical, and environmental situations. The Support Services is responsible for maintaining the fire equipment and supplies.

OVERALL OBJECTIVE

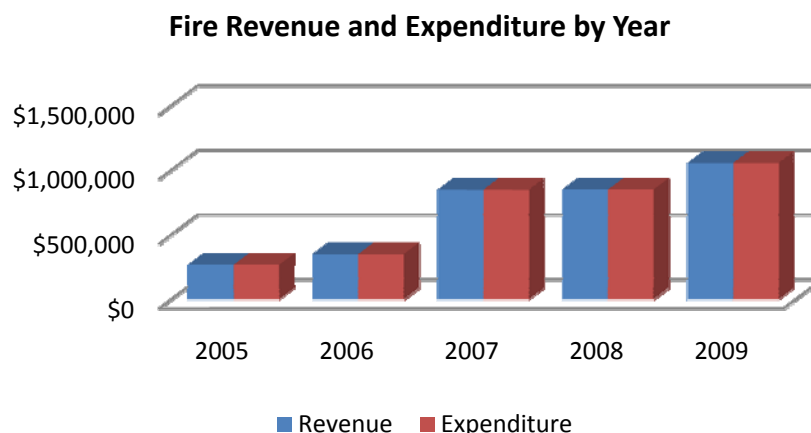
To minimize casualties and losses of property from fire and accidents through prevention efforts. In addition, reduce losses and casualties from fires and accidents that occur.

SIGNIFICANT BUDGET ITEMS

- \$180,288 increase for six (6) FTE's to coincide with the SAFER Grant – see “Grants” in Financial Summary Section.
- \$3,500 appropriated for computer equipment (7412). Data link between P.S. and City Hall.

DEPARTMENTAL EXPENDITURES

The Fire Department has been allocated \$1,054,334 for expenditures in FY 2008-2009. This represents a net increase in funds allocated for expenditures. As stated, the majority of the increase is for increased FTE's and is funded by the SAFER grant.



Fund 10- General
Sub 25 - Fire
Department 42200- Fire Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	182,412	267,542	455,610	705,446	753,459	948,534
Materials, Supplies & Services	35,030	23,799	36,750	106,600	39,935	63,800
Interfund Transactions	22,000	40,000	314,000	55,000	55,000	36,000
Capital Outlay	27,350	19,985	41,266	7,000	2,324	6,000
Expenditure Total:	\$266,792	\$351,326	\$847,626	\$874,046	\$850,717	\$1,054,334

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	266,792	351,326	847,626	874,046	850,717	1,054,334
Revenue Total:	\$266,792	\$351,326	\$847,626	\$874,046	\$850,717	\$1,054,334

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-	-	-		
Appointed	-	-	-	-		
Full-time	-	1.00	7.00	7.00	7.00	13.00
Part-time/Seasonal	2.24	4.20	1.75	1.75	2.00	2.00
FTE Total:	2.24	5.20	8.75	8.75	9.00	15.00

Fund 10- General
Sub 25 - Fire
Department 42200- Fire Detail

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	111085	58675	159161	349587	305552	503880
1112 PT/Temp Seasonal Salaries	-	102762	175189	224968	256506	158813
1211 Overtime	-	-	81	-	5015	-
1250 Volunteer Stipends	43101	71211	50153	15000	49397	15000
1511 FICA	10908	14433	19140	-	25648	5940
1300 Employee Benefits	3721	9083	13856	-	28301	31241
1311 Bonus	2109	-	1421	3500	-	6521
1521 Retirement	-	-	7560	32512	19418	58551
		324	-	-	-	-
1531 Medicare	1865	-	0	5069	-	12547
1541 Health Insurance	8478	8956	24495	74810	55669	136843
1545 Dental Insurance	1043	1058	2590	-	5374	13416
1548 Vision Insurance	102	220	542	-	1130	2714
1551 Cafeteria Plan	-	500	-	-	-	-
1561 Long Term Disability	-	320	750	-	1449	3069
1999 Reserve For Pay Adjustments	-	-	672	-	-	-
Total:	\$182,412	\$267,542	\$455,610	\$705,446	\$753,459	\$948,534

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121 Dues, Subscriptions, Memberships	90	222	393	800	982	800
2321 Travel & Training	1524	2407	4049	8000	5855	8000
2369 Meetings	215	264	233	500	415	500
2411 Office Expenses & Supplies	1694	1491	1482	3000	1441	3000
2412 Safety Programs & Supplies	-	-	-	-	1225	-
2421 Postage	34	-	-	-	-	-
2431 Uniforms & Clothing	3181	1693	2438	8000	4876	9500
2513 Equipment Supplies & Maintenance	7675	10429	12612	25000	7622	30000
2521 Vehicle Fuel & Maintenance	30	-	-	-	-	-
2610 Buildings & Ground Maintenance	1637	1781	6882	25000	8129	6000
3111 Utilities	6624	-	-	-	-	-
3311 Telephone	2906	-	-	-	-	-
3313 Cell Phone/Pagers	3388	-	-	-	-	-
4121 Attorney Fees	-	-	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4520 Contract Services	2246	2978	3668	15000	6349	-
4531 Professional/Technical Services	-	215	1524	-	2091	3000
4541 Dispatch Fees	-	-	-	16000	-	-
4811 Equipment Rental/Lease	1125	-	253	5000	-	-
5760 Other Special Dept. Supplies	-	-	-	-	-	-
6211 Insurance & Surety Bonds	-	-	-	-	-	3000
Fire Prevention Education	-	-	-	-	-	-
5002 Misc. Services & Supplies	2661	2319	3216	300	951	-
Total:	\$ 35,030	\$ 23,799	\$ 36,750	\$ 106,600	\$ 39,935	\$ 63,800

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410 Equipment	24,950	15,000	30,896	-	-	-
7421 Furniture	-	1,273	-	-	-	-
7211 Building Improvements	-	2,213	10,370	3,500	-	-
7412 Computer Equipment	2,400	1,499	-	3,500	2,324	6000
Total:	\$ 27,350	\$ 19,985	\$ 41,266	\$ 7,000	\$ 2,324	\$ 6,000

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Transfer to Fleet Fund	22,000	40,000	314,000	55,000	55,000	36000
Other Fund Transfer	-	-	-	-	-	-
Total:	\$ 22,000	\$ 40,000	\$ 314,000	\$ 55,000	\$ 55,000	\$ 36,000

42270 AMBULANCE



PROGRAM PURPOSE

The Fire Department provides emergency medical and paramedic service to the residents.

PROGRAM ACTIVITIES

The Fire Department has two ambulances that respond to medical emergencies through the City. Fire Department personnel are cross-trained to provide both firefighting and paramedic services. The staff for

this service is included in Fire Department's Personnel Summary.

OVERALL OBJECTIVE

To minimize casualties from accidents through efficient and effective prevention and emergency responses.

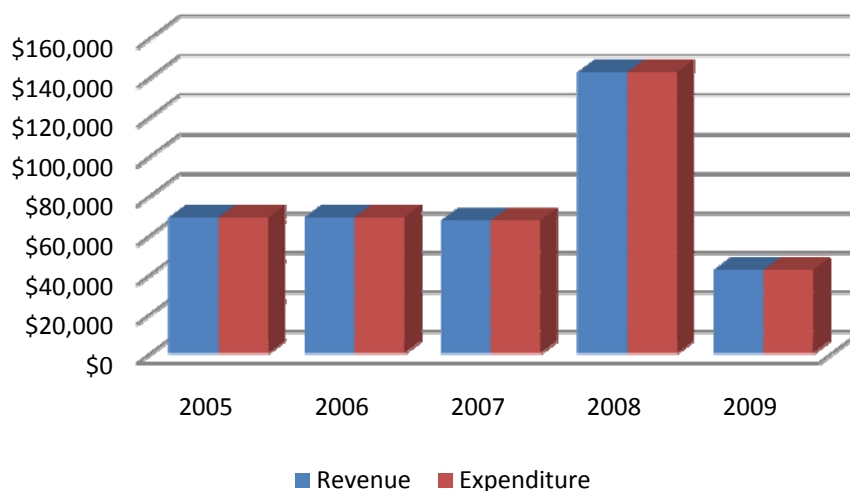
SIGNIFICANT BUDGET ITEMS

No significant items this budget year.

DEPARTMENTAL EXPENDITURES

The Ambulance Division of the Fire Department has been allocated \$42,200 for expenditures in FY 2008-2009. This is a significant decrease in funding due to the purchase of a new ambulance last fiscal year. As a result, a significant amount of funds were transferred from the ambulance fund to other funds in FY 2007-2008.

Ambulance Revenue and Expenditure by Year



Fund 10- General
Sub 25 - Fire
Department 42270- Ambulance Summary

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	-					
Materials, Supplies & Services	36,450	26,735	38,042	30,700	36,130	36,700
Interfund Transactions	32,335	34,335	29,336	106,336	106,336	5,500
Capital Outlay	-	8,000	0	0		
Expenditure Total:	\$68,785	\$69,070	\$67,378	\$137,036	\$142,466	\$42,200

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	68,785	69,070	67,378	137,036	142,466	42,200
Revenue Total:	\$68,785	\$69,070	\$67,378	\$137,036	\$142,466	\$42,200

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-	-	-	-	
Appointed	-	-	-	-	-	
Full-time	-	-	-	-	-	
Part-time/Seasonal	-	-	-	-	-	
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General
Sub 25 - Fire
Department 42270- Ambulance Detail

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-	-	-	-	-	-
1211	Overtime	-	-	-	-	-	-
1250	Volunteer Standby	-	-	-	-	-	-
1300	Employee Benefits	-	-	-	-	-	-
1511	FICA	-	-	-	-	-	-
1311	Bonus	-	-	-	-	-	-
1521	Retirement	-	-	-	-	-	-
1531	Worker's Compensation	-	-	-	-	-	-
1531	Medicare	-	-	-	-	-	-
1541	Health Insurance	-	-	-	-	-	-
1999	Reserve For Pay Adjustments	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	25	87	25	200	0	200
2321	Travel & Training	5882	4127	6627	6000	2010	4000
2369	Meetings	82			500	40	500
2421	Postage	-					
2373	Baseline Test New Firefighters	130	85	709	1000	102	2000
2513	Equipment Supplies & Maintenance	6652	4338	4900	5000	6836	5000
2521	Vehicle Fuel & Maintenance	-					
2610	Buildings & Ground Maintenance	-					
3111	Utilities (Gas, Electric, Water)	5604					
3311	Telephone	0					
3313	Cell Phone/Pagers	275					
4121	Attorney Fees	-					
4520	Contract Services	3278	2500	2500	1000		3000
4531	Professional/Technical Services	-	100				
5760	Other Special Dept. Supplies	0					
5770	Expendable EMS Supplies	4793	8132	8696	8000	13721	12000
6211	Insurance & Surety Bonds	-					
4532	Billing Services	9546	7065	14585	9000	13422	10000
8111	Principal	-					
5002	Misc. Services & Supplies	182	301				
Total:		\$ 36,450	\$ 26,735	\$ 38,042	\$ 30,700	\$ 36,130	\$ 36,700

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410	Equipment	4,314	7,539	0		0	
7413	Communications Equipment	-	18	-	-	-	-
7412	Computer Equipment	-	-	-	-	-	-
Total:		\$ 4,314	\$ 8,000	\$ -	\$ -	\$ -	\$ -

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	3,000	5,000		77,000	77,000	5500
	Transfer to Lease Purchase Debt Fund	29,335	29,336	29,336	29,336	29,336	
Total:		\$ 32,335	\$ 34,336	\$ 29,336	\$ 106,336	\$ 106,336	\$ 5,500

42420 BUILDING DEPARTMENT



PROGRAM PURPOSE

The Building Department enforces the local, state, and federal laws enacted to provide minimum requirements that safeguard the public safety, health, and the general welfare through structural strength, means of egress; stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire, and other hazards attributed to the built environment.

PROGRAM ACTIVITIES

Receive applications, review construction documents, and issue permits for the erection and alteration of buildings and structures. Perform inspections for such permits and enforce compliance with the provisions of the City code and the International Building Codes. Compile monthly building permit reports, and maintain project coordination with other City departments as well as local agencies. Receipts fees building permits, plan review, and impact fees into applicable City accounting software (Springbrook). Review site plans, consult with home owners, contractors, design professionals, etc. concerning code requirements and interpretations.

OVERALL OBJECTIVE

To maintain a superior level of service provided for inspections, building plan review, and permit approval. In addition, allow staff necessary time for education and training.

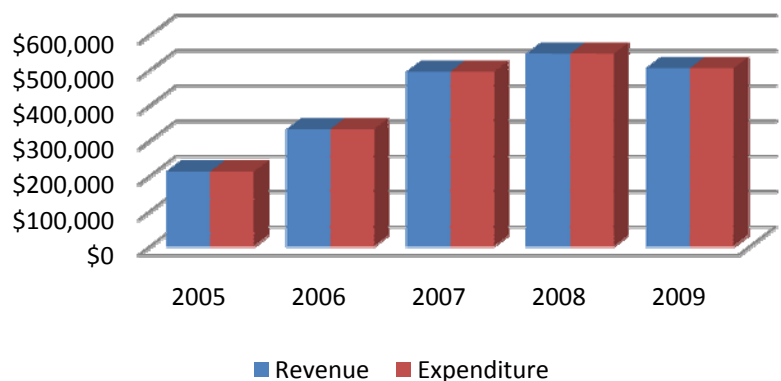
SIGNIFICANT BUDGET ITEMS

No significant items this budget year.

DEPARTMENTAL EXPENDITURES

The Building Department has been allocated \$504,611 for expenditures in FY 2008-2009. This represents a decrease in net expenditures from last fiscal year. The net change is attributable to a personnel reduction of ½ FTE and to the restructuring of the Capital Projects Fund (see Capital Projects Fund section of the budget message).

Building Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	195,329	314,159	448,543	480,812	490,766	473,131
Materials, Supplies & Services	9,962	8,246	12,357	56,980	20,419	17,480
Interfund Transactions	4,000	8,000	24,000	32,600	32,600	10,000
Capital Outlay	2,299	492	9,148	1,450	1,461	4,000
Expenditure Total:	\$211,589	\$330,897	\$494,048	\$571,842	\$545,246	\$504,611

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	211,589	330,897	494,048	571,842	545,246	504,611
Revenue Total:	\$211,589	\$330,897	\$494,048	\$571,842	\$545,246	\$504,611

	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	3.00	4.00	7.00	7.00	7.00	6.50
Part-time/Seasonal	-					
FTE Total:	3.00	4.00	7.00	7.00	7.00	6.50

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

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	141760	204914	284487	323957	342159	317990
1116	Fast Track Salaries			24692	15750	2701	2000
1211	Overtime	-		13457	2463	6131	1000
1242	Car Allowance	-					
1511	FICA	8803	3186	4802		5282	
1300	Employee Benefits	16861	41603	20472	20085	22560	19715
1311	Bonus	-	60	2537	3500		3250
1521	Retirement	-	21814	36676	37644	40235	36950
1531	Worker's Compensation	1154			4697		7918
1531	Medicare	1888					
1541	Health Insurance	21914	34581	51122	72716	63624	73685
1545	Dental Insurance	2716	4066	5418		5263	7224
1548	Vision Insurance	233	775	1131		1259	1462
1551	Cafeteria Plan	-	2000				
1561	Long Term Disability	-	1160	1331		1554	1936
1999	Reserve For Pay Adjustments	-		2418			
Total:		\$195,329	\$314,159	\$448,543	\$480,812	\$490,766	\$473,131

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2120	Interest Pd - Building Bonds			884		11,599	
2121	Dues, Subscriptions, Membership	166	680	439	600	441	500
2321	Travel & Training	1,144	2,073	4,013	5,000	3,855	5000
2369	Meetings	27	143	123	780	304	780
2411	Office Expenses & Supplies	1,389	2,923	2,660	2,800	2,523	3000
2421	Postage	-					
2431	Uniforms & Clothing	-	253	578	1,000	898	1200
2513	Equipment Supplies & Maintenance	-	697	278	2,000	105	2000
2521	Vehicle Fuel & Maintenance	-					
2610	Buildings & Ground Maintenance	-					
3111	Utilities	-					
3311	Telephone	2,686					
3313	Cell Phone/Pagers	1,920					
4121	Attorney Fees	950					
4211	Computer Network & Data Process	-					
4320	Engineering Services	-					
4531	Professional/Technical Services	600	747	2,936	44,800	694	5000
4811	Equipment Rental/Lease	-					
6211	Insurance & Surety Bonds	-					
5002	Misc. Services & Supplies	1,081	730	446			
Total:		\$ 9,962	\$ 8,246	\$ 12,357	\$ 56,980	\$ 20,419	\$ 17,480

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000	Capital Outlay	-		9,148			
7410	Equipment	1,800	321		250		
7412	Computer Equipment	499	171		1,200	1,461	4000
Total:		\$ 2,299	\$ 492	\$ 9,148	\$ 1,450	\$ 1,461	\$ 4,000

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	4,000	8,000	24,000	32,600	32,600	10000
	Other Fund Transfer	-					
Total:		\$ 4,000	\$ 8,000	\$ 24,000	\$ 32,600	\$ 32,600	\$ 10,000

44100 STREETS & ROADS DIVISION



PROGRAM PURPOSE

The Streets & Roads Division maintains safe roadways, sidewalks, medians, traffic signage, and striping within the public right of ways.

PROGRAM ACTIVITIES

The Streets & Roads Division performs sidewalk and gutter patching; pothole repair; road maintenance; traffic markings and signage; removes street litter; and cleaning of storm drains. Safe flow of traffic is promoted by providing snow removal, maintenance on roadways and proper signage.

OVERALL OBJECTIVE

To keep streets, roads, walkways and gutters clean and clear of snow, ice, litter, and debris. To make timely and secure repairs to roadways and to maintain the City's roadways allowing for the safe flow of traffic.

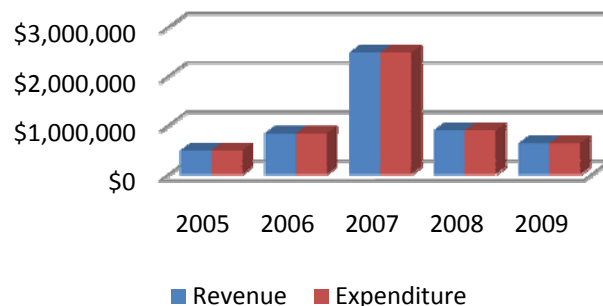
SIGNIFICANT BUDGET ITEMS

- \$9,000 increase in Equipment Supplies and Maintenance (2513) for the new equipment that was purchased for in house street maintenance. New equipment /supplies
- \$10,000 increase for Snow Removal (5721).this is for the increase in cost of material and an increase roadways
- \$115,537 transfer to fleet for the following items:
 - 1 ton truck with utility bed (\$40,537)
 - Backhoe (75,000)
 - Lease option for backhoe \$8,000 per year
- \$100,000 transfer to Capital Building an Building improvements (7211) for the Public Works Building and Building improvements.

DEPARTMENTAL EXPENDITURES

The Streets Division has been allocated \$630,341 for expenditures in FY 2008-2009. Expenditures have decreased from last year due to restructuring of funds, specifically the capital project fund (see Capital Project Section of budget message).

Streets Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	98,856	218,874	261,472	229,825	331,938	281,041
Materials, Supplies & Services	151,654	142,368	141,305	248,200	158,908	268,700
Interfund Transactions	230,246	452,000	2,070,818	453,358	313,358	45,000
Capital Outlay	-	17,563	0	100,000	91,902	35,600
Expenditure Total:	\$480,757	\$830,805	\$2,473,595	\$1,031,383	\$896,106	\$630,341

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes and Revenues	480,757	830,805	2,473,595	1,031,383	896,106	630,341
Revenue Total:	\$480,757	\$830,805	\$2,473,595	\$1,031,383	\$896,106	\$630,341

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	1.35	4.00	4.00	4.50	4.50	5.50
Part-time/Seasonal	-					
FTE Total:	1.35	4.00	4.00	4.50	4.50	5.50

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	62643	146087	153102	139687	212361	171922
1211 Overtime	-	-	37224	19700	30918	20000
1242 Car Allowance	510	-	-	-	-	-
1300 Employee Benefits	8352	30875	18077	8660	18825	9802
1511 FICA	3957	2158	2738	-	3434	-
1311 Bonus	948	40	2283	1970	-	2750
1521 Retirement	8457	16034	22223	16232	28269	18371
1531 Worker's Compensation	1634	-	-	2025	-	4281
1531 Medicare	1120	-	-	-	-	-
1541 Health Insurance	9907	18880	21616	41551	33204	47369
1545 Dental Insurance	1211	2291	2456	-	3346	4644
1548 Vision Insurance	-	405	488	-	678	940
1551 Cafeteria Plan	117	1250	-	-	-	-
1561 Long Term Disability	-	854	752	-	903	963
1999 Reserve for Pay Adjustments	-	-	513	-	-	-
Total:	\$98,856	\$218,874	\$261,472	\$229,825	\$331,938	\$281,041

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2321 Travel & Training	735	908	1,730	1,700	1,769	3000
2369 Meetings	39	-	-	200	79	200
2411 Office Expenses & Supplies	603	508	134	500	469	500
2431 Uniforms & Clothing	3	750	1,187	1,800	1,098	2000
Equipment Supplies & Maintenance	1,349	2,921	5,318	6,000	5,367	15000
2521 Vehicle Fuel & Maintenance	-	-	-	-	-	-
2610 Buildings & Ground Maintenance	-	25	-	-	-	-
3111 Utilities	5,841	15,709	-	-	-	-
3313 Cell Phone/Pagers	697	-	-	-	-	-
3311 Telephone	80	-	-	-	-	-
4121 Attorney Fees	100	-	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4320 Engineering Services	-	-	-	-	-	-
4531 Professional/Technical Services	3,945	2,107	1,230	2,000	2,069	2000
4811 Equipment Rental/Lease	388	774	2,500	3,000	3,000	3000
5002 Misc. Services & Supplies	375	886	-	-	-	-
5110 Street Material	42,318	13	-	-	-	-
5121 Unimproved Road Maintenance	9,886	24,855	19,687	30,000	22,738	30000
5122 Paved Road Maintenance	234	64,075	69,193	150,000	63,850	150000
5721 Snow Removal	14,999	20,877	33,020	35,000	54,752	45000
9500 Repayment of SITLA Advance	64,245	0	-	-	-	-
5731 Street Sweeping	5,818	7,960	7,306	18,000	3,719	18000
Total:	\$ 151,654	\$ 142,368	\$ 141,305	\$ 248,200	\$ 158,908	\$ 268,700

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000 Capital Outlay	-	-	-	-	-	-
7410 Equipment	1,470	17,563	-	100,000	91,902	35600
Total:	\$ 1,470	\$ 17,563	\$ -	\$ 100,000	\$ 91,902	\$ 35,600

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Transfer to Fleet Fund	6,000	106,000	39,500	161,660	161,660	45000
Transfer to SID 2000-1 Fund	-	300,000	-	-	-	-
Transfer to Cap. Proj. Electric (Streetlights)	-	-	100,000	140,000	-	0
Transfer to Cap. Proj. Road Funds	83,000	46,000	63,500	-	-	-
Transfer to Road Debt Fund	141,246	-	1,867,818	151,698	151,698	-
Total:	\$ 230,246	\$ 452,000	\$ 2,070,818	\$ 453,358	\$ 313,358	\$ 45,000

45100 PARKS DIVISION

PROGRAM PURPOSE

The Park Division maintains the City's parks, entryways, and other city owned lands.

PROGRAM ACTIVITIES

The Park Division plants and trims trees; mows grass; fixes irrigation lines; inspects and maintains playground equipment; applies pesticides and weed abatement; removes trash and graffiti; and maintains restrooms.



OVERALL OBJECTIVE

To keep parks, trails and the City's open space clean, healthy, and safe – though timely and efficient maintenance.

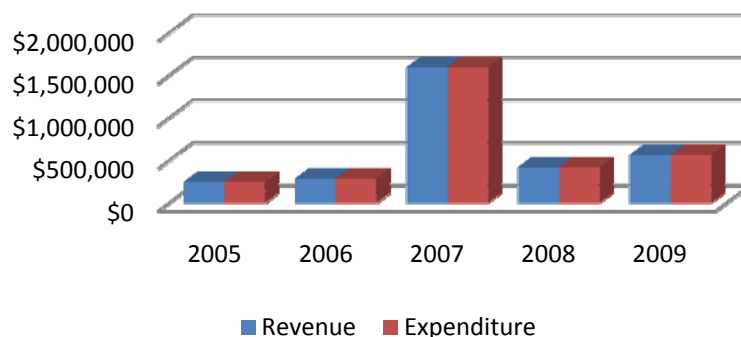
SIGNIFICANT BUDGET ITEMS

- An additional FTE parks technician will be funded this fiscal year; Reducing the number of seasonal employees from 8 to 4.
- Parks fleet replacement vehicles (\$98,537.00)
- .5 Skid Steer (Half w/Streets) (\$17,000.00)
- Mule Utility Vehicle (\$8,500.00)
- Due to anticipated growth and additional Park developments, the following line-items warranted increases:
 - Travel and Training (2321) (\$1,500,000 increase)
 - Uniforms and Clothing (2431) (\$1,500,000 increase)
 - Equipment Sales & Maintenance (2513) (\$5,000.00 increase)
 - Landscaping Maintenance (5410) (\$5,000 increase)

DEPARTMENTAL EXPENDITURES

The Public Works Department has been allocated \$561,825 for expenditures in FY 2008-2009. This represents a net increase, attributable to items in "Significant Budget Items".

Public Works Revenue and Expenditure by Year



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	175,390	138,718	179,982	355,441	295,998	363,325
Materials, Supplies & Services	65,669	115,075	64,757	86,700	64,228	98,900
Interfund Transactions	5,000	31,000	1,340,224	18,700	18,700	60,000
Capital Outlay	-	1,560	9,698	43,000	40,872	39,600
Expenditure Total:	\$246,059	\$286,353	\$1,594,661	\$503,841	\$419,798	\$561,825

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	246,059	286,353	1,594,661	503,841	419,798	561,825
Revenue Total:	\$246,059	\$286,353	\$1,594,661	\$503,841	\$419,798	\$561,825

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-					
Appointed	-					
Full-time	2.35	2.00	3.00	3.00	4.00	4.00
Part-time/Seasonal	1.00	4.00	4.00	8.00	8.00	4.00
FTE Total:	3.35	6.00	7.00	11.00	12.00	8.00

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111 Salaries	129016	109736	124573	173021	205231	203122
1112 PT/Temp Seasonal Salaries	-			91200		45000
1211 Overtime	-		14200	3940	18903	5000
1242 Car Allowance	510					
1300 Employee Benefits	12686	4207	3672	10728	7463	11736
1511 FICA	8322	5328	4736		7645	2790
1311 Bonus	1504		1116	2000		2750
1521 Retirement	-	5209	10813	20104	17582	21996
1531 Worker's Compensation	2444	19		2509		5058
1531 Medicare	1606					
1541 Health Insurance	16996	11379	18133	51939	34598	57895
1545 Dental Insurance	2113	1343	1963		3290	5676
1548 Vision Insurance	194	220	391		685	1148
1551 Cafeteria Plan	-	1000				
1999 Long Term Disability	-	277	385		602	1153
Total:	\$175,390	\$138,718	\$179,982	\$355,441	\$295,998	\$363,325

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2321 Travel & Training	40	120	370	1000	602	2500
2369 Meetings	85	60	88	200	40	200
2411 Office Expenses & Supplies	624		42	300	293	500
2431 Uniforms & Clothing	886	999	1201	1700	1560	3200
2513 Equipment Supplies & Maintenance	4644	11030	11699	20000	19206	25000
2521 Vehicle Fuel & Maintenance	-					
2610 Buildings & Ground Maintenance	-					
3111 Utilities	39888	61111				
3311 Telephone	-					
3313 Cell Phone/Pagers	1001					
4121 Attorney Fees	-					
4211 Computer Network & Data Process	-					
4320 Engineering Services	-					
4531 Professional/Technical Services	24	443				
4811 Equipment Rental/Lease	1268		1099	2500	544	2500
5002 Misc. Services & Supplies	617	585	1170	1000	145	
5410 Landscaping Maintenance	13594	29028	27819	35000	20036	40000
5420 Trail Maintenance	-		7907	5000	447	5000
5721 Chemicals & Fertilizers	2998	11699	13362	20000	11732	20000
5760 Other Special Departmental Supplies	-				9624	
Total:	\$ 65,669	\$ 115,075	\$ 64,757	\$ 86,700	\$ 64,228	\$ 98,900

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7410 Equipment	29,728	1,560	9,698	43,000	40,872	39600
Total:	\$ 29,728	\$ 1,560	\$ 9,698	\$ 43,000	\$ 40,872	\$ 39,600

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
9146 Transfer to Fleet Fund	5,000	31,000	65,000	18,700	18,700	60000
9145 Transfer to Cap Projects Fund			1,275,224			
Other Fund Transfer	-					
Total:	\$ 5,000	\$ 31,000	\$ 1,340,224	\$ 18,700	\$ 18,700	\$ 60,000

45800 LIBRARY

PROGRAM PURPOSE

Library provides materials and services that fulfill educational, informational, and recreational needs of the residents.

PROGRAM ACTIVITIES

The Library acquires materials for circulation, prepare items for checkout and maintain collection, issue library cards, and track usage of items. Additionally, the Library sponsors story hours for children and adult education classes.



OVERALL OBJECTIVE

To provide library services that are comprehensive, timely, helpful, and accessible.

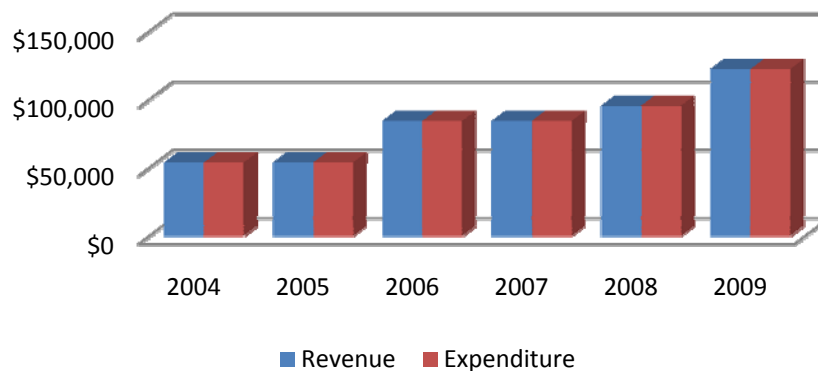
SIGNIFICANT BUDGET ITEMS

- An additional .27 FTE will be funded to assist in the growing demands of the City library
- \$3,000 allocated for library equipment
- \$2,500 allocated for furniture (chairs, shelves, etc.)
- Library worker's salary adjustment.

DEPARTMENTAL EXPENDITURES

The Library Department has been allocated \$122,377 for expenditures in FY 2008-2009. This represents a net increase of expenditures, attributable to the items mentioned in "Significant Budget Items."

Library Revenue and Expenditure by Year



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

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Personnel Services	38,210	40,660	46,744	55,594	57,911	66,425	88,177
Materials, Supplies & Services	15,536	13,300	22,163	28,801	30,550	24,335	32,700
Interfund Transactions	-	-	-	-	-	0	0
Capital Outlay	-	-	15,459	0	5,500	4,691	1,500
Expenditure Total:	\$53,747	\$53,960	\$84,366	\$84,395	\$93,961	\$95,451	\$122,377

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
General Taxes & Revenues	53,747	53,960	84,366	84,395	93,961	95,451	\$122,377
Revenue Total:	\$53,747	\$53,960	\$84,366	\$84,395	\$93,961	\$95,451	\$122,377

PERSONNEL SUMMARY (FTE)	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Elected	-	-	-	-	-	-	-
Appointed	-	-	-	-	-	-	-
Full-time	-	-	-	-	-	-	-
Part-time/Seasonal	1.00	1.10	1.10	1.10	1.10	1.40	2.27
FTE Total:	1.00	1.10	1.10	1.10	1.10	1.40	2.27

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

<i>Personnel Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	28,495	24,997	27,501	38,333	42,435		
1112	PT/Temp Seasonal Salaries	-	-				48119	58472
1211	Overtime	-	-					
1511	FICA	1,204	1,666	1,018	1,304		1868	1859
1300	Employee Benefits (401k or 457)	1,999	1,959	5,313	1,894	1,374	1726	1752
1311	Bonus	-	417		507	500		500
1521	Retirement	1,365	1,578	1,910	3,073	2,576	3293	1752
1531	Worker's Compensation	1,062	63			322		1456
1531	Medicare	-	357					
1541	Health Insurance	4,085	8,478	9,123	9,141	10,704	10112	21053
1545	Dental Insurance	-	1,043	1,058	998		998	1032
1548	Vision Insurance	-	102	220	207		207	209
1551	Cafeteria Plan	-	-	500				
1561	Long Term Disability	-	-	101	137		103	92
Total:		\$ 38,210	\$40,660	\$46,744	\$55,594	\$57,911	\$66,425	\$88,177

<i>Materials, Supplies, Services</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2121	Dues, Subscriptions, Memberships	251	853	1,094	981	300	417	200
2321	Travel & Training	139	258	371	480	600	435	1,000
2369	Meetings	-	-	56		650	239	
2411	Office Expenses & Supplies	3,041	2,929	3,250	3,751	6,000	6,444	7,000
2421	Postage	86	7					
2513	Equipment Supplies & Maintenance	350	721	1,054	5,124	1,000	1,178	2000
2531	Mileage Reimbursement	-	89	10				
2610	Buildings & Ground Maintenance	363	-					
3111	Utilities	1,601	-					
3311	Telephone	1,772	1,466					
4211	Computer Network & Data Process	216	-	799				5500
5791	Library Materials & Books	7,461	6,166	15,029	10,122	12,000	12,084	16,000
5795	Library Materials From Grants	59	382		7,925	10,000	3,362	
5002	Misc. Services & Supplies	198	427	500	418		175	
	Library Events							1,000
Total:		\$ 15,536	\$ 13,300	\$ 22,163	\$ 28,801	\$ 30,550	\$ 24,335	\$ 32,700

<i>Capital Outlay</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7421	Furniture	-	-	13,071		2,500	1,680	
7410	Equipment	-	-	2,388		3,000	3,011	1500
Total:		\$ -	\$ -	\$ 15,459	\$ -	\$ 5,500	\$ 4,691	\$ 1,500

<i>Interfund Transactions</i>		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to Fleet Fund	-	-					
	Other Fund Transfer	-	-					
Total:		\$ -	\$ -					

SECTION 8 – DEBT SERVICE FUNDS

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Eagle Mountain
Utah's New Frontier

DEBT SERVICE FUNDS OVERVIEW

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt service funds are required when resources are being accumulated for general long-term debt principal and interest payments maturing in future years. Payments of general long-term debt from restricted resources should still generally be accounted for in debt service funds.

Since debt service is a contractual obligation, the City includes all principal and interest payments as part of the City's operational budget. Each debt service fund constitutes a separate obligation with its own legal restrictions and servicing requirements. For this reason, the City has created separate funds to monitor and track the annual debt service payments. Specifically, these funds were established so that monies could be transferred from the appropriate Enterprise or General Fund to cover the debt service requirements. Disbursements are then posted out of the Debt Service Funds.

CITY DEBT OVERVIEW

When Eagle Mountain City was incorporated in 1996, relatively no infrastructure existed in the Cedar Valley. The City approached the established utility service companies about expanding their services into the newly formed city; however, these utility companies required Eagle Mountain City to cover a part of the cost to expand their facilities to service the City. As a result of this requirement, the City officeholders at the time, voted to borrow substantial sums of money and have the City assume the responsibility to construct, operate, and maintain services which include electricity, natural gas, streets, water, sewer, and storm water.

The City commonly borrows funds for expensive capital projects for which enough reserve cash is not available; however, the City needs to reduce its amount of debt. The City has used several Special Improvement Districts (SID), Revenue Bonds, and General Debt Service Funds to finance needed improvements.

Currently the City has no debt resulting from General Obligation Bonds. Because of the lack of debt, the City has not officially adopted the State's legal debt limit for such bonds. However, since there is no debt due to such bonds, the City is not concerned about exceeding the legal debt limit. In the future, as General Obligation Bonds may be secured, the City will ensure through its fiscal policies that the legal debt limit is not exceeded.

SPECIAL IMPROVEMENT DISTRICT

A number of Special Improvement Districts have been established within the City. The Districts were established to finance the acquisition and construction of specific improvements that Developers and the City did not finance on their own.

To finance these Districts, the City issues bonds in its name under a Special Revenue arrangement. Developers/Landowners are assessed on a per acre basis annually the amount of

money to pay the debt service on the bonds. All lots sold or transferred within the District are required to pay the entire assessment at the time of the sale or transfer of ownership. This money, known as a prepayment, is used to pay the debt service on the bonds. Land that has thus been sold or title transferred is removed from the annual assessment list.

The City currently has three Special Improvement Districts within the City: two in the North area – SID 98-1 (Series 2004A) and SID 2000-1 (Series 2006); and one in the South area – SID 98-3.

REVENUE BONDS

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's electric, gas, water, and sewer utilities are pledged for the repayment of debt. Revenue bonds are thought to have fewer resources available for repayment as compared to other bonds.

GENERAL BONDS

The City has entered into the two general bonds for the purchase of an ambulance and to make road improvements. General bonds rely upon general revenues from the City to repay these bonds.

City of Eagle Mountain

Budget Summary - Total Debt Summary

Fiscal Year 2008-2009

Bond	Issue Date	Final Due Date	Principal Amount	Interest	Budget Year Balance
2000-1 SID	Feb-02	Feb-21	\$8,840,000	8.25-8.35%	\$6,114,000
2005 A SID (98-1 SID)	May-05	May-13	\$6,295,000	6.25%	\$2,140,000
Gas and Electric Revenue Bond	May-01	Dec-25	\$21,475,000	3.50-5.00%	\$21,015,000
Water and Sewer Revenue Bond	Nov-01	Nov-26	\$16,500,000	4.00%-5.00%	\$16,500,000
Road Bond	Jun-05	Sep-14	\$1,266,000	2.52%-4.5%	\$904,000
Total			\$54,376,000		\$46,673,000

City Of Eagle Mountain
Budget Summary- Debt Service Fund
Approved Budget Appropriation
Fiscal Year 2008-2009

Expenditures Sources from various Debts:

98-1 SID	\$ 392,900
98-3 SID (Retired)	0.00
2000-1 SID	\$ 1,089,477
Gas and Electric Revenue Bond	\$ 1,470,144
Water and Sewer Revenue Bond	\$ 1,129,725
Lease Purchase Debt (retired)	0.00
Road Bond	\$ 151,002.00

Total Debt Service expenditures: **\$ 4,233,248.00**

Revenues:

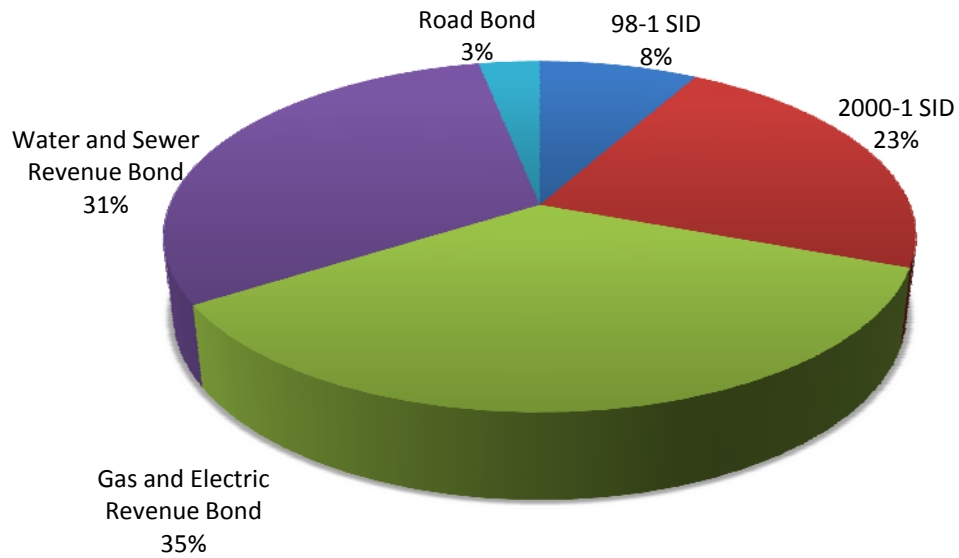
98-1 SID	\$ 392,900
98-3 SID	0.00
2000-1 SID	\$ 1,089,477
Gas and Electric Revenue Bond	\$ 1,710,000
Water and Sewer Revenue Bond	\$ 1,490,001
Lease Purchase Debt (Retired)	\$0.00
Road Bond	<u>\$ 151,002</u>

Total Revenues **\$ 4,833,380.00**

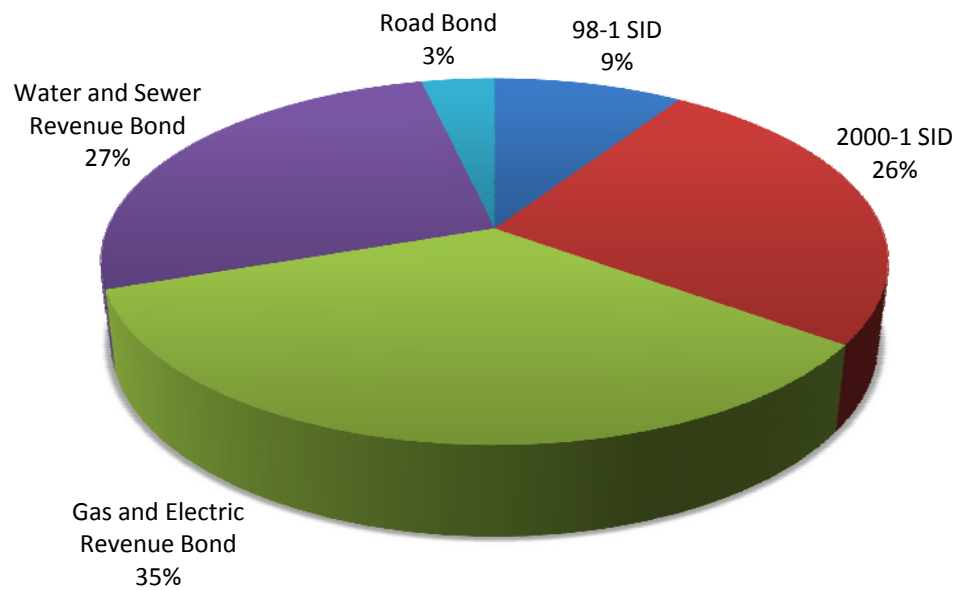
Total proposed appropriation 4,833,380

Excess/Deficit Revenues over Appropriation \$600,132.00

Debt Service Revenue



Debt Service Expenditures



2000-1 SID

DEBT PURPOSE

The 2000-1 SID was used to acquire and construct irrigation and landscaping improvements, fencing, trails, curbs, gutters, road improvements, utilities and a gas regulator station, and a well and water storage tank in The Ranches.

DEBT SCHEDULE

The original amount borrowed for 2000-1 SID was \$11,935,000. In 2006 the 2000-1 SID was refunded to take advantage of the City's improved credit rating. These bonds require annual installments of interest and principal due beginning February 2007 through February 2021 bearing interest ranging from 8.25-8.35%. Debt service requirements to maturity are as follows:

2000-1 SID Summary

Fiscal Year	Principal	Interest	Total
2007	330,000	714,404	1,044,404
2008	345,000	703,085	1,048,085
2009	375,000	674,278	1,049,278
2010	405,000	642,965	1,047,965
2011- 2015	2,585,000	2,652,788	5,024,525
2016-2020	3,835,000	1,397,550	4,916,163
2021	965,000	79,613	1,044,613
Total	\$ 8,840,000	\$ 6,864,681	\$ 15,704,681

Fund 74: 2000-1 SID Debt Service Fund

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
74-00-47174-8111	Principal	350,000	375,000	2,726,000	345,000	1,628,000	375,000
74-00-47174-4140	Banking Fees	150	-	30	200	51	200
74-00-47174-8121	Interest	983,328	955,237	794,724	703,085	504,684	674,277
	- Restructuring Costs	-	300,000				
	- Capital Projects	-	250,000				
	- Internal Services (Administration Fee)	-	-	32,529	30,000	30,000	30,000
74-00-47174-8151	Paying Agent Fee	1,800	-	39,434	10,000	27,727	10,000
74-00-74000-4121	Attorney Fees	12,353	-				
74-00-74000-4174	Other Bond Expense	-	-			57,504	
74-00-74000-4320	Engineering Services	47,990	-				
74-00-74000-6600	Equity Buy-In Reimbursement	-	-			69,712	
74-00-74000-7311	Improvements Other than Building	-	-				
74-00-74101-7320	Misc Contingency	76,228	-				
74-00-74101-7321	Ranches PKWY/PNY Xpress PKWY	500	-				
74-00-74101-7322	Paul Evans Trailway	28,852	-				
74-00-74101-7323	Paul Evans Irrigation/Landscape	-	-				
74-00-74101-7324	Grant Smith Trail Irrigation/ Landscape	-	-				
74-00-74101-7325	Red Hawk Ranch Park	-	-				
74-00-74101-7327	Pony Express Parkway Xtension	-	-				
74-00-74101-7328	Porters Crossing Pkway Xtension	-	-				
Total Financing Uses:		\$1,501,199	\$1,880,237	\$3,592,717	\$1,088,285	\$2,317,678	\$1,089,477

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
74-00-34311-0000	Assessments- Collected	1,465,162	1,310,237	2,747,182	1,068,285	18,070	1,089,477
74-00-34865-0000	2000-1 SID Equity Buy In Water	80,728	-	384,910		37,448	
74-00-34866-0000	2000-1 Equity Buy In Transporation	70,138	-	356,563		48,836	
74-00-34867-0000	2000-1 Equity Buy In Parks & Trails	35,485	-	239,470		37,125	
74-00-37010-0000	Interest Earning	50,612	-	156,880		55,719	
	- Transfer In General Fund	-	300,000				
	- Equity Buy In	-	-				
	- Bond Proceeds (Fund Balance)	-	250,000				
74-00-37011-0000	Interest Income- Special Accessment	-	-				
Total Financing Sources:		\$1,702,125	\$1,860,237	\$3,885,005	\$1,068,285	\$197,198	\$1,089,477

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		200,925	-20,000	292,288	-20,000	-2,120,480	0
Fund Balance (Deficit)- Beginning:		3192714	\$3,393,639	\$3,373,639	\$3,665,927	\$3,665,927	\$1,545,447
Fund Balance (Deficit)- Ending:		\$3,393,639	\$3,373,639	\$3,665,927	\$3,645,927	\$1,545,447	\$1,545,447

2005 A SID (SID 98-1)

DEBT PURPOSE

The 2005 A SID (formerly known as 98-1 SID) was used for the construction and paving of approximately four miles of asphalt road and construction of a concrete curb planter. Additionally, funds were used to install a major sewer trunk line and other sewer collection improvements, constructing well and water systems improvements, telecommunication conduit and cabling, completing landscaping and park improvements, and replacing 12kV above ground electrical transmission lines.

DEBT SCHEDULE

In 2005, the 98-1 SID (now referred to as the 2005 A SID) was refunded to take advantage of the City's improved credit rating. This bond requires annual installments of interest and principal due beginning May 1, 2006 through May 1, 2013 bearing interest of 6.25%. The debt service requirements to maturity are as follows:

2005A (98-1 SID) Summary

Fiscal Year	Principal	Interest	Total
2009	725,000	257,188	982,188
2010	770,000	211,875	981,875
2011-2015	2,620,000	334,374	2,954,374
Total	\$5,440,000	\$1,443,125	\$6,883,125

Fund 71: 98-1 (2005A) SID Debt Service Fund

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
71-00-47171-8111 Principal	850,000	11,113,000	995,000	1,869,000	345,000	201,000	229,000
71-00-47171-8121 Interest	706,563	1,093,162	597,188	263,125	703,085	146,312	133,750
- Internal Services (Administration Fee)	-	26,275	-	15,500	15,000	15,000	20,000
71-00-47171-4140 Banking Fees	15	114	-	30	150	36	150
71-00-71000-4320 Engineering Services	189	-	-	-	-	-	-
71-00-71101-7320 SID 98-1 Construction Fund	-	-	-	-	-	-	-
71-00-47171-8151 Paying Agent Fee	-	47,143	-	27,528	10,000	13,263	10,000
Total Financing Uses:	\$1,556,767	\$12,279,694	\$1,592,188	\$2,175,183	\$1,073,235	\$375,611	\$392,900

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
71-00-34311-0000 Assessments- Collected	1,777,679	1,557,866	1,572,188	2,296,727	1,043,235	94,990	392,900
71-00-34855-0000 Equity Buy-In/Impact Fee	154,367	31,802	-	149,315	-	29,624	-
71-00-34856-0000 98-1 SID Equity Buy In Trans	-	24,939	-	134,999	-	23,256	-
71-00-34857-0000 98-1 SID Equity Buy In SW	-	2,457	-	16,487	-	3,042	-
71-00-34858-0000 98-1 SID Equity Buy In Power	-	3,111	-	-366	-	15,372	-
71-00-34865-0000 98-1 SID Equity Buy In Water	-	5,156	-	14,014	-	18,876	-
71-00-39111-0000 Bond Proceeds	-	6,195,000	-	-	-	-	-
71-00-37011-0000 Interest Income- Special Accessments	2,058	-	-	-	-	-	-
71-00-37011-0000 Interest Income	23,420	28,713	20,000	76,635	30,000	33,416	0
Total Financing Sources:	\$1,957,523	\$7,849,044	\$1,592,188	\$2,687,811	\$1,073,235	\$218,577	\$392,900

BALANCE SUMMARY	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:	400,756	-4,430,650	0	512,627	0	-157,035	0
Fund Balance (Deficit)- Beginning:	5,394,054	\$ 5,794,810	\$1,757,659	\$1,757,659	\$2,270,286	\$2,270,286	\$2,113,252
Fund Balance (Deficit)- Ending:	\$5,794,810	\$1,364,160	\$1,757,659	\$2,270,286	\$2,270,286	\$2,113,252	\$2,113,252

WATER & SEWER REVENUE BOND

DEBT PURPOSE

The Water & Sewer Revenue Bonds Series 2000 were issued to retire all of the City's Water & Sewer Revenue Bond Anticipation Notes, as well as to finance the costs of the acquisition and construction of facilities of the water and sewer system. The water system consists of pipe, wells, pumps, and storage tanks. The sewer system includes collectors, interceptors for the entire City and a sewer treatment facility for the South Service Area.

DEBT SCHEDULE

The original amount borrowed with the Water & Sewer Revenue Bond was \$8,700,000. The Series 20007 Revenue Bonds were issued to retire the series 2000 Bonds. An additional amount was borrowed to fund new wells, a 2,000,000 gallon water storage tank, and purchase water rights through CWP. These bonds require annual installments of interest and principal due beginning November 2008 through November 2031 bearing interest of 6.25%. The debt service requirements to maturity are as follows:

Water & Sewer Revenue Bond Summary

Fiscal Year	Principal	Interest	Total
2008	385,000	790,125	1,175,125
2009	340,000	774,725	1,114,725
2010	280,000	761,125	1,041,125
2011-2010	1,630,000	3,620,350	5,250,350
2016-2020	2,370,000	3,207,625	5,577,605
2021-2025	3,365,000	2,535,775	5,900,775
2026-2030	6,155,000	1,558,250	7,713,250
2031	1,975,000	98,750	2,073,750
Total	\$16,500,000	\$13,346,725	\$29,846,705

Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
76-00-47176-8111 Principal	-	-	210,000	220,000	235,000	235,000	340,000
76-00-47176-8121 Interest	-	473,970	463,668	452,755	441,123	403,545	774,725
- Transfer to Water Fund Operations	-	-	-	-	-	-	-
- Transfer to Water Capital Projects	-	-	-	-	-	-	-
- Transfer to Sewer Fund Operations	-	-	-	-	-	-	-
76-71-47176-8131 Restructuring Costs	-	-	-	-	0	215,625	-
76-00-47176-8151 Paying Agent Fee	-	2,100	16,450	9,600	15,000	3,676	15,000
Total Financing Uses:	\$0	\$476,070	\$690,118	\$682,355	\$691,123	\$857,846	\$1,129,725

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
76-00-38151-0000 Transfer In from Water Fund	-	595,256	525,000	520,000	530,000	507,216	507,216
76-00-38152-0000 Transfer In from Sewer Fund	-	260,240	330,000	326,000	335,000	169,072	169,072
76-00-39000-0000 Bond Proceeds-Capitalized Interest	-	-	-	-	-	-	-
Transfer in from Impact Fee Fund	-	-	-	-	-	813,713	813,713
Total Financing Sources:	\$0	\$855,496	\$855,000	\$846,000	\$865,000	\$1,490,001	\$1,490,001

BALANCE SUMMARY	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing	-	379,426	164,882	163,645	173,877	632,155	360,276
Sources over Financing Uses:	-	\$ -	\$379,426	\$544,308	\$707,953	\$881,830	\$1,513,985
Fund Balance (Deficit)- Beginning:	-	\$ -	\$379,426	\$544,308	\$707,953	\$881,830	\$1,513,985
Fund Balance (Deficit)- Ending:	\$ -	\$379,426	\$544,308	\$707,953	\$881,830	\$1,513,985	\$1,874,261

The surplus in this fund is required for the bond coverage

GAS & ELECTRIC REVENUE BOND

DEBT PURPOSE

The Gas & Electric Revenue Bonds were used to finance the costs of the acquisition and construction of the facilities of the gas and electric system. The electric system includes a 138 kV transmission line, switchyard, substation, and transmission and distribution lines. The gas system includes a 6-inch high pressure gas line and distribution lines to service the City.

DEBT SCHEDULE

In 2005, the Series 2001 Bonds were refunded to take advantage of the City's improved credit rating and to change from a variable to a fixed interest rate. The original amount borrowed with the Gas & Electric Bond was \$20,825,000. These bonds require monthly installments of interest beginning June 1, 2001 through December 1, 2025, bearing a floating interest rate. The interest rate used for future requirements is the current industry rate of 1.27%. This interest rate is computed on a weekly basis and is subject to the market fluctuations. The City has pledged revenues from the gas and electric enterprise funds for the repayment of this debt. Principal portion will be due at maturity. Debt service requirements to maturity are as follows:

Gas & Electric Revenue Bond Summary

Fiscal Year	Principal	Interest	Total
2008	\$460,000.00	966,243.76	1,426,243.76
2009	515,000.00	950,143.76	1,465,143.76
2010	580,000.00	932,118.76	1,512,118.76
2011	645,000.00	911,818.76	1,556,818.76
2012	715,000.00	888,598.76	1,603,598.76
2013	790,000.00	862,680.00	1,652,680.00
2014	870,000.00	833,055.00	1,703,055.00
2015	955,000.00	798,255.00	1,753,255.00
2016	1,045,000.00	760,055.00	1,805,055.00
2017	1,140,000.00	716,687.50	1,856,687.50
2018	1,255,000.00	659,687.50	1,914,687.50
2019	1,320,000.00	596,937.50	1,916,937.50
2020	1,385,000.00	530,937.50	1,915,937.50
2021	1,440,000.00	472,075.00	1,912,075.00
2022	1,515,000.00	400,075.00	1,915,075.00
2023	1,590,000.00	324,325.00	1,914,325.00
2024	1,670,000.00	244,825.00	1,914,825.00
2025	1,755,000.00	161,325.00	1,916,325.00
2026	1,830,000.00	82,350.00	1,912,350.00
Total	\$21,475,000.00	\$11,250,431.30	\$33,567,193.80

Fund 75- Gas & Electric Bond Debt Service

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
75-00-47175-8111 Principal	-	-		966,244	460,000	460,000	515,000
75-00-47175-8121 Interest	-	346,996	890,549		966,244	966,244	950,144
75-00-47175-8155 Letter of Credit Fee	-	447,078	148,947				
75-00-47175-8156 Remarketing Fee	-	6,419	6561				
75-00-47175-8151 Paying Agent Fee	-	14,833	3,750	10367	5,000	5,250	5,000
Restructuring Cost			185,026				
Total Financing Uses:	\$0	\$815,326	\$1,234,833	\$976,611	\$1,431,244	\$1,431,494	\$1,470,144

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
75-00-38153-0000 Transfer In from Electric Fund	-	600,222	700,000	715,000	1,000,000	1,000,000	1,000,000
75-00-37010-0000 Interest Earnings				13,596		8,837	
75-00-38155-0000 Transfer In from Gas Fund	-	314,312	400,000	412,000	645,931	645,931	710,000
75-00-39000-0000 Bond Proceeds-Capitalized Interest	-	-	-		-		
Total Financing Sources:	\$0	\$914,534	\$1,100,000	\$1,140,596	\$1,645,931	\$1,654,768	\$1,710,000

BALANCE SUMMARY	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	99,208	-134,833	163,985	214,687	223,274	239,856
Fund Balance (Deficit)- Beginning:	-	\$ -	\$99,208	-\$35,625	\$128,360	\$128,360	\$351,633
Fund Balance (Deficit)- Ending:	\$ -	\$99,208	-\$35,625	\$128,360	\$343,047	\$351,633	\$591,490

The surplus in this fund is required for the bond coverage

ROAD BOND

DEBT PURPOSE

The Road Bond was issued in 2005 to fund improvements to roadways within the City. Specifically, improvements included an overlay of Eagle Mountain Boulevard and landscaping of median islands on Sweetwater and Eagle Mountain Boulevard.

DEBT SCHEDULE

The original amount borrowed with the Road Bond 2005 was \$1,226,000. This bond requires semiannual payments of interest and annual payments of principal due September 1, 2005 through September 1, 2014, bearing interest ranging from 2.52 to 4.5%. The City has pledged the use of Class B & C Road funds for the repayment of this debt. Debt service requirements to maturity are as follows:

Road Bond

Fiscal Year	Principal	Interest	Total
2008	111,000	39,448	150,448
2009	114,000	35,502	149,502
2010	119,000	31,137	150,137
2011-2015	670,000	76,046	746,046
Total	\$ 1,014,000	\$ 182,133	\$1,196,133

Fund 79- Road Bond

EXPENDITURES		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
79-00-47179-8111	Principal		-	103,000	108,000	111,000	111,000	114,000
79-00-47179-8121	Interest	-	24,387	45,903	42,980	39,448	39,484	35,502
79-00-47179-8151	Paying Agent Fee	-	-	1,250	1,250	1,250	1,750	1,500
		-	-	-	-	-	-	-
Total Financing Uses:		\$0	\$24,387	\$150,153	\$152,230	\$151,698	\$152,234	\$151,002

REVENUES		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
79-00-38100-0000	Transfer In From General Fund- Streets	-	29,335	150,153	153,000	151,698	151,698	151,004
Total Financing Sources:		\$0	\$29,335	\$150,153	\$153,000	\$151,698	\$151,698	\$151,004

BALANCE SUMMARY		2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Excess (Deficiency) of Financing							
	Sources over Financing Uses:	-	\$ 4,947.95	\$ -	\$ 770.30	\$ -	\$ (535.95)	\$ 2.00
	Fund Balance (Deficit)- Beginning:	-	\$ -	\$4,948	\$4,948	\$5,718	\$5,718	\$5,182
	Fund Balance (Deficit)- Ending:	\$ -	\$4,948	\$4,948	\$5,718	\$5,718	\$5,182	\$5,184

SECTION 9 – CAPITAL FACILITY FUNDS

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CAPITAL FACILITY BUDGET

There are two types of budgets with which the City Council appropriates: the operating budget and the capital budget. These two budgets are interconnected with providing services to citizens. The operating budget addresses the planning and financing of the City's day-to-day activities. The capital budget contains funds used by the City to purchase or upgrade property or improvements to property, also known as capital assets.

The capital facilities budget is the plan or schedule for the next five fiscal years of major public construction projects. Some examples of capital facility projects are the construction of buildings, streets, parks, and infrastructure. The scheduling of capital facility projects are established by a capital facility plan.

The City has generally funded Capital Facilities through developer contributions, Special Improvement Districts (annual assessments on property within the boundaries of a district), bonds, grants from the state and federal government, appropriations from the general fund (surplus funds in the City's General Fund), and appropriations from special revenue funds (funds collected for Class B & C Road Funds and Impact Fees).

For Fiscal Year 2008-2009, Eagle Mountain City has restructured each Capital Facilities Division (e.g. Water, Sewer, Gas & Electric) into its own fund, whereas before the divisions were all in one consolidated fund. The change into separate funds is for accounting purposes and will help to streamline City accounting processes.

CAPITAL FACILITY PLANNING

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to over 22,000 residents. The City's challenge with capital facilities is the construction of new facilities to ensure that there is adequate capacity to serve residents.

The City has adopted a detailed Capital Facility Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Facility Plan addresses roads, gas, electrical, water, sewer, storm drainage, parks and trails, and public safety. The Capital Facility Plan divides the City into two service areas: the North Service Area (NSA) and the South Service Area (SSA). The City is proposing in this year budget that funds be used from the Enterprise Funds to revisit the City's Capital Facility Plan and Economic Analysis. The City needs to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the likelihood of or the amount of funds in which the City must borrow.

IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGET

Capital Expenditures are expenditures used by the City to further capital projects. Since, the FY2008-2009 Budget contains an unprecedented number of capital projects, there are a large number of capital expenditures. Approximately 40% of total expenditures will be on Capital

Projects. These projects could significantly impact the operational budget in the future, particularly in regards to park maintenance. However, as these projects will not be completed all at once, the impact on maintenance will be gradual as each subsequent project is completed.

For instance, although a significant increase in expenditures are being used for capital facilities during the current year the corresponding personnel costs will not affect the City's budget for several years, depending on City growth and other factors. We plan to budget for additional maintenance, personnel and equipment in subsequent budget years, as maintenance becomes a priority.

2008-2009 CAPITAL FACILITY PROJECTS

The City Administrator and City Engineer have reviewed the City's current Capital Facility Plan to identify which facilities and the associated construction costs the City should program into the budget for the next five years.

The 2008-2009 Budget is funding several capital facility projects within the City. These projects will ensure that the City maintains adequate levels of service to its residents. Specifically, the City is funding the following capital projects.

Porters Crossing: The City desires to complete the construction of Porters Crossing. Porters Crossing is a corridor prioritized on the City's master transportation plan. The project cost of this project is \$750,000.

Appaloosa Way: A total of \$ 41,715 has been allocated for a 2" overlay of Appaloosa Way. Appaloosa Way has multiple failures in the pavement, curb and gutters caused by utility trenches. Removal and replacement of damaged roadways will be financed through the paved road maintenance budget.

Mt. Airey Drive: A total of \$155,530 will be used to pulverize and repave Mt. Airey Drive. Mount Airey Drive has both insufficient pavement and base material causing premature failure.

Eagle Mountain Blvd: Eagle Mountain Boulevard will be overlaid with slurry seal. Over time, roads develop cracks within the asphalt. If these cracks are not sealed, the road will begin to deteriorate rapidly and will require more costly remedies. \$26,265 has been budgeted for the installation of the seal.

Eagle Point: A total of \$80,000 has been budgeted to construct the following improvements to Eagle Point Park: 1359 linear ft for trail way, a 60' diameter tot lot, and 6822 sq. ft. of landscaping.

Nolan Park: A total of \$12,000 will be used for a concrete pad for bleachers as well as concrete and fencing for dugouts in Nolan Park (baseball diamond). These improvements will provide better features for the City's baseball league and activities.

Pony Express Park: A total of \$57,200 is allotted for improvements to the park, including a

concrete pad for bleachers as well as concrete and fencing for dugouts similar to those in Nolan Park. In addition, this total includes the construction of a parking lot in order to provide better accessibility to the park.

Pioneer Park: The City will contribute \$34,000 for the construction of a tennis court in Pioneer Park. This total includes the cost of the necessary fencing and the addition of a concrete pad.

Overland Trails Park: The City will allocate \$65,000 to Overland Trails Park to provide 31,210 sq. ft in landscaping and 4,720 sq. ft of gravel (between the trail-way and road) in open space improvements. This open space is currently unimproved and weed infested.

Walden Park: The City will construct a parking lot about 370'X 65' for Walden Park. This will provide better accessibility to the park. The total allocated cost for the park is \$56,000.

Garbage Containers: As the City continues to construct new parks, additional permanent garbage containers are needed to be placed throughout. The allocated funds to supply these garbage cans will be \$8,600.

Skate Park: The City will be funding the construction of a skate park adjacent to Pony Express Park. The cap amount allocated will be \$300,000 for the skate park amenities and \$50,000 for landscaping improvements surrounding the park areas.

Sweet water Trail: The City has received a UDOT Enhancement Grant to fund the construction of a 3.5-mile asphalt trail that will connect the City Center to the Ranches. The total cost of the trail is \$680,000, which UDOT will contribute \$420,000 and the City will supply, as a net, \$260,000.

Bike Park: The Ranches HOA has proposed to construct a mountain bike park. The cost of the park will be approximately \$45,000. The City will contribute \$25,000 in total and the remaining \$20,000 amount will be borne by the Ranches HOA.

Misc. Parks: An estimated \$330,000 has been budgeted for parks/open space improvements for Eagle Point, Plats A&C, Eagle Park, open space and park strips. In addition, the total also includes the cost of design and the implementation of the first phase of Smith Ranch Park.

Fire Station #2 Extension: The City will be expanding the public safety building. The City Council also approved the expansion of Fire Station No. 2 to meet apparatus and personnel needs. The City has budget \$820,000 for this project.

Parks/Trails Study: The City has solicited the services of a third-party entity to create a Parks and Trails Master plan. The total amount allotted for this project is \$100,000.

City Of Eagle Mountain
Budget Summary- Capital Projects Fund
Approved Budget Appropriation
Fiscal Year 2008-2009

Revenue Sources:

Gas and Electric	\$	4,540,000
General Revenues	\$	4,221,310
Water	\$	7,252,839
Sewer	\$	9,100,000

Total revenues	\$	25,114,149
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Total appropriable revenues	\$	25,114,149
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Expenditures:

Gas and Electric	\$	4,540,000
General Revenues	\$	4,221,310
Water	\$	7,252,839
Sewer	\$	9,100,000

Total expenditures	\$	25,114,149
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Total proposed appropriation	\$	25,114,149
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Excess/Deficit Revenues over Appropriation	\$	-
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GENERAL FUND (CAPITAL PROJECTS)

SYSTEM OVERVIEW:

The General Fund finances all of the general services provided to City residents. In past budget years, we have separated General Fund projects into different departmental projects. To simplify the budgeting accounting for these projects, we have condensed all of these projects into one fund.

The City plans on undertaking several important Capital projects during this budget year, all of which will improve services rendered to City residents.

BUDGETED FACILITIES:

General Fund facilities include the following projects:

- Roads:
 - Porters Crossing \$750,000
 - Eagle Mtn. Blvd. Slurry Seal \$26,265
 - Appaloosa \$41,715
 - Mt. Airey \$155,530
- Parks:
 - Eagle Point \$80,000
 - Mid-Valley Park \$600,000
 - Nolan Park \$12,000
 - Pony Express Park \$57,200
 - Pioneer Park \$34,000
 - Overland Trails Park \$65,000
 - Walden park \$56,000
 - Walden park retention pond \$30,000
 - Skate Park \$350,000
 - Sweet water Trail \$680,000
 - Bike Park \$25,000
 - Misc. Parks \$330,000
- Fire Station #2 \$820,000
- Parks/Trails Study \$100,000

Fund 47- Capital Projects- General Fund
Department- 0

EXPENDITURES		2005 Actual	2006 Actual	2007 Actuals	2008 Approved	2008 Adjusted	2009 Proposed
81-45100-7002	Streets						
	Porters Crossing						750,000
	Eagle Mtn. Blvd. Slurry Seal						26,265
	Appaloosa						41,715
	Mt. Airey					600	155,530
	Ranches Parkway Project					47,176	
	Other Road Projects					27,270	
	Parks						
	Eagle Point						80,000
	Nolan Park						12,000
	Parks/Trails Improvement					5,382	
	Parks Capital Projects					24,598	
	Mid Valley Park						600,000
	Pony Express Park						57,200
	Pioneer Park					65,918	34,000
	Overland Trails Park						65,000
	Walden park						56,000
	Walden park retention pond						30,000
	Garbage Containers- Equipment						8,600
	Skate Park						350,000
	Sweet water Trail					72,442	680,000
	Bike Park						25,000
	Misc. Parks						330,000
	Fire Station #2 (Expansion)					46,187	820,000
	Fire Station #3					273,736	
	Parks/Trails Study						100,000
Expenditure Total:		\$0	\$0	\$0	\$0	\$563,309	\$4,221,310

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
00-33110-0000	UDOT Grant (sweetwater trail)						420,000
	Stake Parks and Trails Grant Reimbursement						125,000
	Transfer from General fund balance						1,523,265
	Transfer from impact fee fund (Streets)						700,000
	Transfer from impact fee fund (Parks)						703,045
	Transfer from impact fee fund (Public Safety)						150,000
00-33110-0000	EDI Federal Grant Proceeds						600,000
	Interest Revenue					3,111	
	Contributions - General					19,000	
Revenue Total:		\$0	\$0	\$0	\$0	\$22,111	\$4,221,310

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		\$ -	\$ -	\$ -	\$ -	\$ (541,198)	\$ -
Fund Balance (Deficit)- Beginning:		\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance (Deficit)- Ending:		\$0	\$0	\$0	\$0	-\$541,198	\$0

NATURAL GAS

SYSTEM OVERVIEW

Gas is accessed through a tap into the Kern River Transmission Line in the SSA. The City has constructed a 6-inch high-pressure line from the tap that brings natural gas service to the NSA. The City has recently upsized the gas meter to increase capacity within the system.



FUTURE FACILITIES

Future natural gas facilities include the following:

Natural Gas

Description	FY	Total Cost
Replace 16" Gas Line	2008-2009	\$40,000
	Totals	\$40,000

ELECTRICAL

SYSTEM OVERVIEW

Eagle Mountain provides power to its residents. This is accomplished as the City acquires power that has already been generated to sell. The City has constructed an above ground transmission line that brings electricity into a substation located in the NSA of the City. The SSA is supplied with power from this transmission line through a tie line, which will serve about 3,000 homes.

FUTURE FACILITIES

Future electrical facilities include the following:

Electrical

Description	Construction Date	Total Cost
Substation (SSA)	2008-2009	\$4,500,000
Total		\$4,500,000

Fund 44- Gas and Electric Utilities
Department- 0

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Utility Administration Building Construction	0	130,000				
	Utility Operations Building Construction	0	-				
44-81-44000-7000	Bobby Werren Power Project					615,217	
	Streetlights	-	-	74,100		27,212	
	Loop Lone Tree Regulator Station With Ranches/ Pony Express			53,417		1429.17	
	138 KV line (Electrical Distribution)				2,500,000	1,870,398	
	Substation				3,500,000	40,900	4,500,000
	Gas Tap		90,000				
	Showdown Improvements	0	70,000				
	South Power Project			17,204			
	16" Gas Steel line	-	-				40,000
	Transfer to SID 97-1			92,000			
	Transfer to SID 93-3			239,000			
Expenditure Total:		\$0	\$290,000	\$475,721	\$6,000,000	\$2,555,156	\$4,540,000

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
44-00-39110-0000	Bond Proceeds- Gas & Electric Construction Fund	0	220,000		610,000		
44-00-38110-0000	Transfer in from the General Fund	-	-	100,000			
44-00-38153-0000	Transfer In from Electric Utility Fund	0	70,000		999,114		
44-00-38155-0000	Transfer In from Gas Utility Fund	0	0	50,000			40,000
	Gas and Electric Bond				439,086		\$4,500,000
Revenue Total:		\$0	\$290,000	\$150,000	\$6,000,000	\$0	\$4,540,000

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2008 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	\$ -	\$ -	\$ (325,721)	\$ -	\$ (2,555,156)	\$ -
	Fund Balance (Deficit)- Beginning:	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance (Deficit)- Ending:		\$0	\$0	-\$325,721	\$0	-\$2,555,156	\$0

WATER

SYSTEM OVERVIEW

The water supply in the Cedar Valley is limited. Securing water rights and ensuring proper administration of those rights is a difficult challenge. Each developer is responsible to provide the City with sufficient water rights to meet the demands of their development. These water rights have to be approved by the State Engineer for use within the area and with the capacity to be converted to municipal use.

The City's water distribution system is serviced by three wells. All the wells pump water to a booster pump at the surface that pressurizes the water distribution system. The wells are integrated and monitored with a telemetry system.

The City utilizes multiple water storage reservoirs to store the water produced from the wells. These structures are typically made of concrete and buried to protect and enhance the scenic views of the City. Presently, the City has two one-million gallon and one two-million gallon water reservoirs.

FUTURE FACILITIES

- Completion of projects from last budget year to Well #1, 2, 4, and 5.

Fund 48- Capital Projects-Water Utility
Department- 0

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
31-44100-7001 NSA Water System Upgrades-	-	-				
7002 Well #1 Upgrades	-	-		900,000	675,295	224,705
7003 Test Wells	-	-	653,506		1,000	
Capital Outlay	-	-	-	-		
7004 Well #4				1360000	1,414,592	69,111
7005 Tank #5				2750000	1,556	2,748,444
Well #2				1000000	164,502	835,498
Tank #2				200000	123,703	0
CWP Water Shares						2,600,000
Well #5				2535000	1,759,919	775,081
Expenditure Total:	\$0	\$0	\$653,506	\$8,745,000	\$4,140,567	\$7,252,839

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
00-39111-0000 Bond Proceeds	-	-	-	7,278,865		4,167,341
Developer Contribution for Test Wells (Hidden	-	-		250,000		1,250,000
Transfer In from Water Utility Fund	-	-	675,000	1,216,195		835,498
Impact Fees						1,000,000
Interest Income			33816		21,327	
Revenue Total:	\$0	\$0	\$708,816	\$8,745,060	\$21,327	\$7,252,839

BALANCE SUMMARY	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	\$ -	\$ -	\$ 55,310	\$ 60	\$ (4,119,240)	\$ -
Fund Balance (Deficit)- Beginning:	\$ -	\$ -	\$ -	\$55,310	\$55,370	\$55,370
Fund Balance (Deficit)- Ending:	\$ -	\$0	\$55,310	\$55,370	-\$4,063,870	\$55,370

SEWER

SYSTEM OVERVIEW

Due to the City's topography, wastewater is treated by two separate sewer treatment facilities. In the North Service Area (NSA), residents' wastewater is collected into an outfall line and transported to the Timpanogos Special Service District (with the exception of subdivisions that have been approved for septic tanks).

Wastewater in the South Service Area (SSA) is collected by a series of lines and transported to the City's Wastewater Treatment Plant. Once treated, the wastewater is stored in two large lagoons, which is later applied in a land application process to irrigate alfalfa. The existing sewer treatment plant is nearing capacity. The City is working with federal and state agencies to secure funding to expand the Waste Water Treatment Plant.

FUTURE FACILITIES

Future sewer facilities include the following:

Sewer

Description	Fiscal Year	Total Cost
Wastewater treatment plant	2008-2009	\$9,100,000
	Totals	\$9,100,000

Fund 49- Capital Projects-Sewer Utility
Department- 0

EXPENDITURES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
49-41-44100-7000 Sewer Treatment Plant					6,600,000	368,740	9,100,000
49-81-44100-7001 South Service Trunk Line						65,318	
49-4152000-7111 Capital Outlay(Land Purchase)	-	-	-	-	-	3,500	
Expenditure Total:	\$0	\$0	\$0	\$0	\$6,600,000	\$437,558	\$9,100,000

REVENUES	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Bond Proceeds/Grant	-	-	-		7,450,000		695,000
Transfer In from sewer utility fund	-	-	-		0		7,205,000
49-00-38152-0000 Transfer from sewer impact fee fund							1,200,000
Revenue Total:	\$0	\$0	\$0	\$0	\$7,450,000	\$0	\$9,100,000

BALANCE SUMMARY	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:	-	\$ -	\$ -	\$ -	\$ 850,000	\$ (437,558)	\$ -
Fund Balance (Deficit)- Beginning:	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$850,000
Fund Balance (Deficit)- Ending:	\$ -	\$ -	\$0	\$0	\$850,000	-\$437,558	\$850,000

SECTION 10 – ENTERPRISE FUNDS

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Eagle Mountain
Utah's New Frontier

ENTERPRISE/UTILITY FUNDS

Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain City has five enterprise funds which include: Solid Waste, Water, Sewer, Electric, and Natural Gas.

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

LEVELS OF SERVICE

The City is committed to improve the level of services that it provides to its residents. In 2003, 2005 and 2007, the City commissioned surveys to assess resident satisfaction with regards to City services. The 2003 and 2007 surveys, performed by the Romney Institute of Public Management, and the 2005 survey, performed by Dan Jones & Associates, used scientific survey practices to produce accurate results, which are reflective of the entire citizenry.

Residents were asked to rate their satisfaction of the City services using a 1 to 5 Likert scale, with 1 being very dissatisfied and 5 being very satisfied. The results show that the City improved in its sewer and electric utilities and stayed fairly constant with its natural gas utility. However, citizen satisfaction with solid waste and water utilities has consistently decreased. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

In an effort to continue improving City services, Fund Managers have identified objectives for their utility service. Performance measurements have been created to monitor advancement towards improving certain aspects of the services. As an ongoing part of the budget process the City will receive and access feedback from residents on improving service levels.

City Of Eagle Mountain
Budget Summary- ENTERPRISE FUND
Approved Budget Appropriation
Fiscal Year 2008-2009

Revenue Sources from various Enterprises:

Solid Waste	\$	622,060
Water		2,514,634
Sewer		8,864,006
Gas		5,560,582
Electric		<u>7,071,095</u>

Total revenues	\$	24,632,377
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Total fund Balance- (from previous year)	\$	8,081,506
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		<u>32,713,883</u>
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Expenditures:

Solid Waste	\$	622,060
Water		2,239,713
Sewer		8,760,854
Gas		5,527,132
Electric		<u>6,692,639</u>

Total expenditures	\$	23,842,398
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Other Financing Uses:

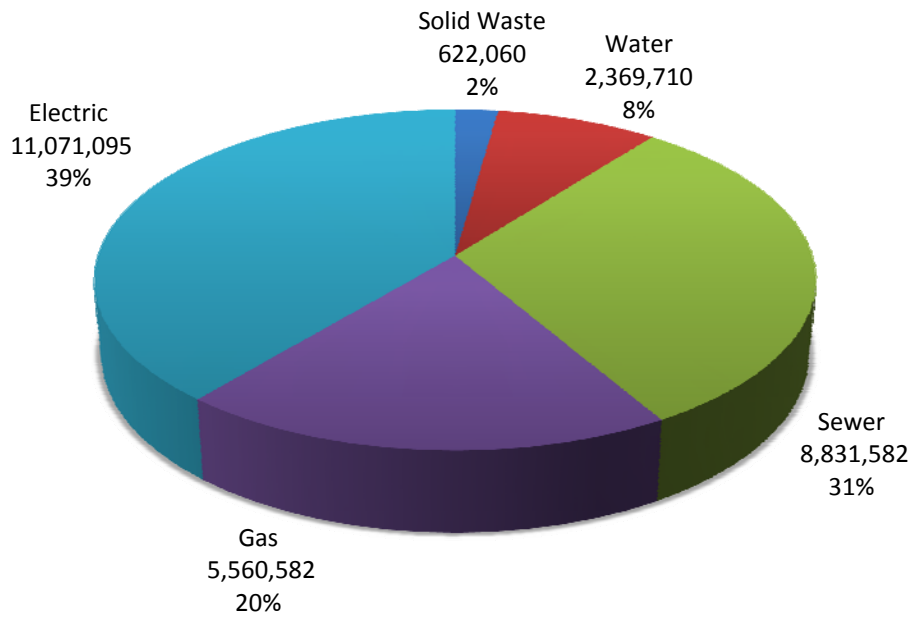
Debt Service		0
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Transfer to capital projects fund		0
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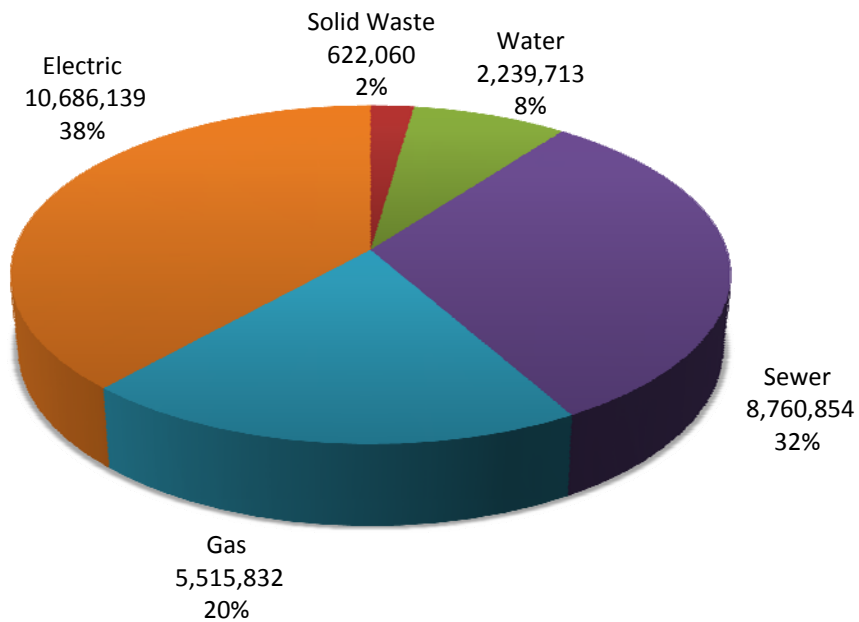
		<u>23,842,398</u>
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Excess/Deficit Revenues over Appropriation	\$	<u><u>8,871,486</u></u>
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Enterprise Fund Revenues



Enterprise Fund Expenditures



35 SOLID WASTE

PROGRAM PURPOSE

The City entered into a contract with BFI, negotiating a lower monthly cost for the disposal of solid waste for residential and publicly owned properties.

PROGRAM ACTIVITIES

The BFI contract required the City to be both a billing and collecting agent (a slight administration fee included as a cost recovery measure). BFI provides all other services including managing customer service issues and delivering new and additional garbage cans.

There are some marginal billing and collection work performed by the City's Utility Billing Division, but no specific personnel costs are charged to this fund. BFI also provides two recycling bins (one for the NSA and SSA) and a total of 6 dumpsters located throughout the City for springtime cleanup.

SIGNIFICANT BUDGET ITEMS

- BFI's new contract price, coupled with new residents, has resulted in a higher cost to the City.

Fund 57- Solid Waste Summary
Department- 0

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Personnel Services	-					
	Materials, Supplies & Services	-	283,099	416,128	350,000	502,128	\$ 596,060
	Interfund Transactions	-					\$ 26,000
	Debt Service	-					
	Capital Outlay	-					
Expenditure Total:		\$0	\$283,099	\$416,128	\$350,000	\$502,128	\$622,060

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
57-00-35700-0000	YEC Audit Adjustment & Accrual	43,668					
57-00-35999-0000	Utility Billing- Solid Waste	22,268	265,660	413,416	380,000	495,421	622,060
Revenue Total:		\$65,936	\$265,660	\$413,416	\$380,000	\$495,421	\$622,060

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Excess (Deficiency) of Financing Sources over Financing Uses:	\$ 65,936	-\$17,439	-\$2,713	\$30,000	-\$6,707	\$0
	Fund Balance (Deficit)- Beginning:	\$ -	\$65,936	\$48,497	\$45,785	\$75,785	\$69,078
Fund Balance (Deficit)- Ending:		\$65,936	\$48,497	\$45,785	\$75,785	\$69,078	\$69,078

PERSONNEL SUMMARY (FTE)		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Elected	-					
	Appointed	-					
	Full-time	-					
	Part-time/Seasonal	-					
FTE Total:		0.00	0.00	0.00	0.00	0.00	0.00

Fund 35- Solid Waste Detail
Department- 0

<i>Personnel Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
1111	Salaries	-	-				
1211	Overtime	-	-				
1242	Car Allowance	-	-				
1300	Employee Benefits	-	-				
1511	FICA	-	-				
1311	Bonus	-	-				
1521	Retirement	-	-				
1531	Worker's Compensation	-	-				
1531	Medicare	-	-				
1541	Health Insurance	-	-				
1999	Reserve For Pay Adjustments	-	-				
Total:		\$ -	\$ -				

<i>Materials, Supplies, Services</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
57-45-57000-2620	Solid Waste Disposal Contract (BFI)	-	283,100	416,128	350,000	502,128	596,060
Total:		\$ -	\$ 283,100	\$ 416,128	\$ 350,000	\$ 502,128	\$ 596,060

<i>Capital Outlay</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
7000	Capital Outlay	-	-				
7421	New Vehicle Purchase	-	-				
Total:		\$ -	\$ -				

<i>Debt Service</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
8111	Principal	-	-				
8121	Interest	-	-				
8151	Paying Agent Fee	-	-				
Total:		\$ -	\$ -				

<i>Interfund Transactions</i>		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Transfer to General Fund	-	-				26,000
	Transfer to Other Fund	-	-				
Total:		\$ -	\$ -				

51 WATER UTILITY

PROGRAM PURPOSE

The Water Utility provides clean, safe, and reliable water supply to citizens at an economical rate. This utility also provides adequate water flow and pressure for fire protection.

PROGRAM ACTIVITIES

Program activities include producing and disinfecting water; pipe installation and maintenance; water quality sampling and testing; flushing hydrants and exercising valves; repairing and reading meters; fire flow tests; repairing leaks and main line breaks; connecting and disconnecting customers; enforcement of the water conservation program; and customer service requests.

OVERALL OBJECTIVE

To provide an adequate and reliable supply of water and meet applicable state standards, while providing prompt, courteous, and reliable service.

SIGNIFICANT BUDGET ITEMS

- No significant budget items.

Fund 51- Water Utility Summary
Department 51000

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Personnel Services	205,979	207,035	233,635	248,994	227,257	246,917
	Materials, Supplies & Services	856,315	794,368	1,038,745	295,400	318,774	427,043
	Interfund Transactions	620,256	450,000	1,168,500	2,713,786	1,082,300	1,375,253
	Debt Service	-	153,865	153,502	0	0	-
	Capital Outlay	156,552	29,506	24,854	47,000	104,648	190,500
Expenditure Total:		\$1,839,102	\$1,634,774	\$2,619,236	\$3,305,180	\$1,732,980	2,239,713

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
51-00-32316-0000	Bldg Permits- Grading & Excavation	-	-	-	-	-	-
51-00-34801-0000	Impact Fees (Future Facilities)	276,995	-	0	0	-	-
51-00-35110-0000	Utility Billing- Water	1,169,371	1,180,186	1,592,488	1,687,500	1,632,803	1,738,125
51-00-35170-0000	Connection Fees	199,702	352,540	445,510	316,575	110,950	168,106
51-00-39710-0000	Contributions- From Developer	423,146	49,572	841,126	0	0	-
51-00-37010-0000	Interest Earnings	27,867	26,617	36,551	27,000	10,491	27,000
51-00-34845-0000	Future Facilities NSA	382,748	1,224,426	1,462,274	1,031,991	1,648	382,748
51-00-34805-0000	Revenue Bond Equity Buy In	21,201	181,220	151,135	81,114	820	21,201
51-00-34802-0000	Impact Fees Sweetwater Road	-	-	-	0	0	-
51-00-34810-0000	EM Properties Well	-	-	18,720	0	-	-
51-00-34815-0000	SITLA 12"WaterLine & Silver South	4,587	20,023	38,824	40,000	59	4,587
51-00-34840-0000	SITLA 12"WaterLine & Silver North	16,974	42,475	48,237	0	-	16,974
51-00-34820-0000	Property Buy In	-	66	156	0	-	-
51-00-34825-0000	Future Fac Fee Water SSA	12,173	-	-	-	-	12,173
51-00-34830-0000	CP Water L.C. Equity Buy In	56,892	30,592	4,468	8,000	0	56,892
51-00-34831-0000	Sunset Dr. Dist Line Eq Buy in	-	-	-	-	-	-
51-00-34832-0000	Spyglass Dist. Line Eq. Buy-in	-	-	-	-	-	-
51-00-34844-0000	Pony Express Well	-	-	-	-	-	-
51-00-34890-0000	Reimbursement Miscellaneous	-	-	686	0	0	-
51-00-35130-0000	Hydrant Meter Revenue	-	-	-	0	3,448	-
51-00-35160-0000	Meter Fee- Water	34,385	53,985	73,793	50,000	22,635	34,385
51-00-35999-0000	YEC Audit Adjustments & Accruals	50,843	-	-	0	0	50,843
51-00-36020-0000	Late/Delinquent Fees Penalties	1,600	500	100	0	4	1,600
Revenue Total:		\$2,678,483	\$3,162,202	\$4,714,068	\$3,242,180	\$1,782,858	2,514,634

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Excess (Deficiency) of Financing Sources over Financing Uses:	\$ 839,382	\$1,527,428	\$2,094,832	-\$63,000	\$49,878	\$274,921
	Fund Balance (Deficit)- Beginning:	\$ (121,194)	\$718,188	\$2,245,616	\$4,340,447	\$4,277,447	4,327,325
Fund Balance (Deficit)- Ending:		\$718,188	\$2,245,616	\$4,340,447	\$4,277,447	\$4,327,325	4,602,246

PERSONNEL SUMMARY (FTE)		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Elected	-	-	-	-	-	-
	Appointed	-	-	-	-	-	-
	Full-time	3.85	4.00	4.00	4.00	4.00	4.00
	Part-time/Seasonal	-	-	-	-	-	-
FTE Total:		3.85	3.85	3.85	3.85	4.00	4.00

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
1111 Salaries	133,594	145,061	148,519	162,760	132,170	149,722
1112 Salaries- Part Time	1,276					
1211 Overtime	-		17,462	13,000	21,371	13,520
1242 Car Allowance	1,045	1,607	742	1,000	0	-
1300 Employee Benefits	39,172	8,091	11,710	10,091	8,015	9,422
1511 FICA	8,445	2,106	2,409	0	2,186	
1311 Bonus	-		1,243	1,850	0	2,250
1521 Retirement	-	15,535	15,868	18,913	17,780	17,398
1531 Worker's Compensation (State Insurance Fund)	-	1,554	2,870	2,360	5,664	3,728
1531 Medicare	-	-	0	0		
1541 Health Insurance	19,877	26,650	27,729	39,020	35,437	44,737
1545 Dental Insurance	2,571	3,309	2,989	0	3,353	4,386
1548 Vision Insurance	-	599	619	0	727	887
1551 Cafeteria Plan	-	1,687	0	0	0	-
1561 Long Term Disability	-	836	678	0	556	867
1999 Reserve For Pay Adjustments	-	-	798	0	0	-
Total:	\$205,979	\$207,035	\$233,635	\$248,994	\$227,257	246,917

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2,009 Proposed
51-45-51000-2513 Equipment Supplies & Maintenance	-		28,761	30,000	61,284	50,000
4121 Attorney Fees	-		35,092	0	16,678	-
2121 Dues, Subscriptions, Memberships	600	660	140	800	680	
2211 Public Notices	-	300	0	400	1,927	
2321 Travel & Training	2,025	1,115	2,515	2,500	3,393	4,500
2369 Meetings (Education)	81	117	18	200	48	200
2411 Office Expenses & Supplies	2,167	436	1,389	700	694	700
2421 Postage	11		0			
2431 Uniforms & Clothing	939	621	1,202	1,800	1,596	2,000
2515 SCADA Maintenance and Upgrades	-		0	5000	4,679	5,000
2521 Vehicle Fuel & Maintenance	-		0			
2610 Buildings & Ground Maintenance	2,158	25	1,401	500	88	500
3111 Utilities (Gas, Electric, Water)	249,305	215,005	250,415	30,000	16,607	22,143
3311 Telephone	2,671		0			-
3313 Cell Phone/Pagers	4,290		0			-
4151 Auditing & Accounting	-		0			-
4211 Computer Network & Data Process	670		2,006	0	0	-
4320 Engineering Services	43,144	2,534	0	30,000	0	-
2523 Blue Staking Supplies	652		0			-
4391 Blue Staking	827		0			-
4393 Lab Work	5,982	6,751	2,905	10,000	6,303	10,000
4531 Professional/Technical Services	22,069	30,499	63,574	25,000	86,339	145,000
4550 Capital Facility Impact Study and Economic Analysis	-		27,297	0	8,800	30,000
4811 Equipment Rental/Lease	-		300	1,000	51	-
5002 Misc. Services & Supplies	417	931	258	1,000	650	-
5311 Meters-Water	28,278	23,576	92,571	150,000	105,903	150,000
5317 Service Calls	-		0			-
5721 Chemicals/Fertilizers	3,370	4,978	6,547	6,500	1,891	7,000
6211 Insurance & Surety Bonds	-		0			-
5999 Depreciation	486,659	506,820	522,356			-
5760 Other Special Departmental Supplies	-		0	0	1,164	-
Total:	\$ 856,315	\$ 794,368	\$ 1,038,745	\$ 295,400	\$ 318,774	427,043

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

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2,009 Proposed
7000 Capital Outlay	-					
7211 Building & Building Improvements	-	5,342	4,158	0	500	100,000
7311 South Well Improvements Upgrades	-	8,415	0			
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	74,347	11,456	0	0	48,193	
7315 Well Improvements & Upgrades	74,347		0			
7410 Equipment	4,733		14,436	47,000	55,955	86,000
7412 Computer Equipment	3,125	4,293	6,261	0	0	4,500
Total:	\$ 156,552	\$ 29,506	\$ 24,854	\$ 47,000	\$ 104,648	190,500

<i>Debt Service</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2,009 Proposed
8111 Principal	-					
8121 Interest	407	148,601	150,430			
25% Coverage (Ending Balance)	-					
8151 Paying Agent Fee	-	5,264	3,072			
Total:	\$ 407	\$ 153,865	\$ 153,502	\$ -	\$ -	-

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2,009 Proposed
Transfer to General Fund	-	220,000	295,000	310,000	350,000	420,000
Transfer to Electric Fund	-	90,000	120,000	180,000	180,000	374,000
Transfer to Water & Sewer Bond Fund	595,256		0	530,000	530,000	507,216
Transfer to Water Cap. Proj. Fund	-		675,000	1,671,486	0	-
Transfer to Fleet Fund	25,000	140,000	78,500	22,300	22,300	74,037
Total:	\$ 620,256	\$ 450,000	\$ 1,168,500	\$ 2,713,786	\$ 1,082,300	1,375,253

52 SEWER UTILITY

PROGRAM PURPOSE

The Sewer Utility provides the City with wastewater collection and a treatment system in the South Service Area.

PROGRAM ACTIVITIES

Primary activities include daily inspection and maintenance of lift stations, sewer line videoing, operating the current treatment facility, and reporting and complying with all regulatory state agencies.



OVERALL OBJECTIVE

Maintain the treatment facility in a safe and cost effective manner and ensure state and federal regulatory compliance through proper inspection of all sewer lines and lift stations.

SIGNIFICANT BUDGET ITEMS

- 1.2 MG Sewer treatment plant (\$9,100,000)

Fund 52- Sewer Utility
Department 52000

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Personnel Services	214,964	192,877	191,916	258,284	227,921	236,845
	Materials, Supplies & Services	677,173	812,665	791,264	383,400	289,415	488,800
	Interfund Transactions	285,240	794,000	416,000	1,615,280	765,280	7,935,209
	Debt Service	-	326,962	326,192	0	0	-
	Capital Outlay	8,100	45,203	16,253	0	6,329	100,000
Expenditure Total:		\$1,185,477	\$2,171,707	\$1,741,626	\$2,256,964	\$1,288,945	\$8,760,854
REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
52-00-34802-0000	Impact Fees- Equity Buy In	8,200		0	0	0	
52-00-34802-0000	Impact Fees- Future Facilities	34,398			0	0	
52-00-34802-0000	Bond Equity Buy In		28072	0	0	0	
52-00-34805-0000	Bond Equity Buy In			79780	0		-
52-00-34820-0000	Property Buy In		1254	2964	0		1,254
52-00-34825-0000	Future Facilities SSA	24,146	388,351	457,559	275,000	1,660	24,146
52-00-34846-0000	Carlton Sewer Line EM Links						
52-00-34870-5000	Collection Line		40,017	16408	0	0	
52-00-35200-0000	Utility Billing- Sewer	920,039	1,006,986	1,376,609	1,350,000	1,598,768	1,600,000
52-00-37010-0000	Interest Earnings	6,210	83,040	58,558	50,000	222,396	50,000
52-00-35270-0000	Connection Fees	37,875	43,727	97,146	55,000	25,480	38,606
	STAGG Grant	-				0	500,000
	- DEQ Loan	-			0	0	6,600,000
52-00-35999-0000	YEC Audit Adjustment & Accural	11,044			0	0	
	- Miscellaneous	-			0	0	
52-00-39710-0000	Contributions- From Developer	-	51,520	225,128	0	0	50,000
52-00-37011-0000	Interest Earnings- Special Accessment	-			0	0	
Revenue Total:		\$1,041,911	\$1,642,967	\$2,314,152	\$1,730,000	\$1,848,305	\$8,864,006
BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	\$ (143,566)	-\$528,740	\$572,526	-\$526,964	\$559,360	\$103,153
	Fund Balance (Deficit)- Beginning:	\$ 307,673	\$164,107	-\$364,633	\$207,893	\$207,893	\$767,253
	Fund Balance (Deficit)- Ending:	\$164,107	-\$364,633	\$207,893	-\$319,071	\$767,253	\$870,406
PERSONNEL SUMMARY (FTE)		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Elected	-					
	Appointed	-					
	Full-time	4.20					4
	Part-time/Seasonal	-					
FTE Total:		4.20	4.20	3.00	3.00		4.00

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
1111 Salaries- Full-Time Permanent	144,230	123,054	127,331	163,384	143,237	144,087
1112 Salaries- Part-Time Permanent						
1211 Overtime	-		11,437	10,000	13,926	10,300
1242 Car Allowance	1,045	1,607	796	1,500	0	-
1300 Employee Benefits	28,732	20,324	10,668	10,130	7,438	8,933
1511 FICA	9,228	1,762	1,991	0	2,223	-
1311 Bonus	-		837	2,350	0	2,350
1521 Retirement	-	13,376	7,342	18,985	18,179	16,743
1531 Worker's Compensation (State Insurance)	-	1,251	2,469	2,369	5,097	3,588
1531 Medicare	-				0	-
1541 Health Insurance	28,084	25,742	25,134	49,566	33,428	44,737
1545 Dental Insurance	3,347	3,013	2,773	0	3,133	4,386
1548 Vision Insurance	297	599	569	0	667	887
1551 Cafeteria Plan	-	1,437		0	0	-
1561 Long Term Disability	-	712	571	0	593	833
1999 Reserve For Pay Adjustments	-		0	0	0	
Total:	\$214,964	\$192,877	\$191,916	\$258,284	\$227,921	\$236,845

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
52-45-52000-2513 Equipment Supplies & Maintenance	12,475	24,261	14,490	30,000	30,058	30,000
2121 Dues, Subscriptions, Memberships	-		0	300	0	300
2211 Public Notices	-	110	0	100	0	-
2321 Travel & Training	968	689	2,109	2,500	2,515	12,400
2369 Meetings	80	99	0	200	96	1,000
2411 Office Expenses & Supplies	2,140	2,178	1,765	2,500	2,474	2,500
2421 Postage	11		0			
2431 Uniforms & Clothing	1,493	892	1,178	1,800	1,753	1,600
2515 SCADA Maintenance				5,000	4,703	5,000
2610 Buildings & Ground Maintenance	1,359	1,959	0	500	225	500
3111 Utilities	18,878	16,491	25,111			
3311 Telephone	2,671		0			
3313 Cell Phone/Pagers	1,727		0			
4121 Attorney Fees	360	14,796	1,249	0	474	
4211 Computer Network & Data Process	1,025		679			
4320 Engineering Services	5,384	28,873	0	5,000		
2523 Blue Stakes Supplies	652		0	0		
4391 Blue Staking	371		0	0		
4393 Lab Work	25,268	26,002	24,180	30,000	25,458	40,000
4531 Professional/Technical Services	160,311	45,813	31,879	15,000	6,975	80,000
Capital Facility Impact Study and Economic Analysis	-		0			
4581 TSSD Services	-	208,800	239,579	250,000	168,872	275,000
4811 Equipment Rental/Lease	-		0	0	0	
5001 Misc. Expenses		52		0		
5002 Misc. Services & Supplies	247	648	52	500	379	500
5721 Chemicals/Fertilizer	19,848	17,705	23,717	40,000	45,433	40,000
5999 Depreciation	421,903	423,297	425,279			
Total:	\$ 677,173	\$ 812,665	\$ 791,264	\$ 383,400	\$ 289,415	\$ 488,800

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

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Approved	2008 Approved	2008 YTD	2009 Proposed
7000 Capital Outlay	0	-		0	0	
7211 Building & Building Improvements	0	6,439	0	0	500	100,000
7319 Improvements Other Than Building	0	32,750	0	0	0	
7410 Equipment	4,733	-	9,992	0	5,829	
7421 Vehicles	0	-	0	0	0	
7412 Computer Equipment	3,368	6,014	6,261	0	0	
Total:	\$ 8,100	\$ 45,203	\$ 16,253	\$ -	\$ 6,329	\$ 100,000

<i>Debt Service</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
8111 Principal	0			0		
8121 Interest	865	315,776	319,664			
8151 Paying Agent Fee	0	11,186	6,528	0		
Total:	\$ 865	\$ 326,962	\$ 326,192	\$ -		

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Transfer to General Fund		203,000	295,000	315,000	315,000	420,000
Transfer to Electric Fund	-	30,000	50,000	60,000	60,000	82,000
Transfer to Water & Sewer Bond Fund	260,240	330,000	0	335,000	335,000	169,072
Transfer to Sewer Cap. Proj. Fund	-	203,000	0	850,000	0	7,205,000
Transfer to Fleet Fund	25,000	28,000	71,000	55,280	55,280	59,137
Total:	\$ 285,240	\$ 794,000	\$ 416,000	\$ 1,615,280	\$ 765,280	\$ 7,935,209

53 ELECTRIC UTILITY

PROGRAM PURPOSE

The Electric Utility provides reliable power supply to the citizens at an economical rate.

PROGRAM ACTIVITIES

Primary activities include installing electric meters, plan reviews, infrastructure inspections, substation and switch yard maintenance, 138kva transmission maintenance, and distribution maintenance.

OVERALL OBJECTIVE

To supply reliable electricity to citizens through cost-conscious and efficient service delivery.

SIGNIFICANT BUDGET ITEMS

- Equipment and vehicles (\$275,000)



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

EXPENDITURES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Personnel Services	225,527	245,169	311,210	459,476	457,013	\$605,939
Materials, Supplies & Services	2,744,421	3,622,755	4,706,352	4,332,100	3,714,464	\$ 4,311,300
Interfund Transactions	644,222	441,500	355,500	2,421,094	1,421,980	\$ 1,712,700
Debt Service*	-	788,172	774,209	0	0	\$ -
Capital Outlay	7,858	35,772	6,262	0	13,833	\$ 56,200
Expenditure Total:	\$3,622,028	\$5,133,368	\$6,153,532	\$7,212,670	\$5,607,290	\$6,686,139

REVENUES	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
53-00-34803-000C Impact Fees Bond Equity Buy In	90,374	0	0	0	0	
- Impact Fees Future Facilities	-	-	0	0	0	
53-00-35300-000C Utility Billing- Electric	2,837,325	3,488,970	4,313,619	4,736,820	4,616,327	5,100,000
53-00-38151-000C Transfer In From Water Fund	-	90,000	120,000	180,000	180,000	374,000
53-00-38152-000C Transfer In From Sewer Fund	-	30,000	50,000	60,000	60,000	82,000
53-00-35320-000 Damages to Services-Electric	-	-	-	0	58,470	
53-00-35365-000 Fiber Boot Direct Com	-	-	-	-	2,000	
53-00-35370-000C Connection Fees	287,184	667,359	933,372	807,825	351,715	505,695
53-00-35375-000C Temporary Power Connection	-	30,687	111,888	131,250	40,332	78,750
53-00-35385-000C Service Calls	-	-	8181	25,000	1000	25,000
53-00-37010-000C Interest Earnings	62,702	106,076	135,463	60,000	65,048	-
53-00-34805-000C South Bond Equity Buy In	16,929	132,830	156,685	205,200	596	128,250
53-00-34806-000C North Bond Equity Buy In	102,598	290,267	342,191	-	-	108,400
53-00-34825-000C Future Facilities Fee SSA	2,290	20,952	95,498	710,400	172	444,000
53-00-34845-000C Future Facilities Fee NSA	28,546	63,895	144,649	0	-	247,000
- Bond Proceeds- Capitalized Interest	-	-	-	0	0	-
- Bond Proceeds- Construction	-	-	-	0	0	-
53-00-35999-000C YEC Audit Adjustment & Accrual	114,816	-	0	0	0	-
53-00-36020-000C Late/Delinquent Fees Penalties	-	-	0	0	0	-
53-00-34890-000C Reimbursement Miscellaneous	3,557	4,985	16,050	0	8,151	-
53-00-37011-000C Interest Earnings- Special Accessment	-	-	-	0	0	-
53-00-39710-000C Contributions- From Developer	-	98,280	234,277	0	0	-
Revenue Total:	\$3,546,320	\$5,024,301	\$6,661,872	\$6,916,495	\$5,383,811	\$7,093,095

BALANCE SUMMARY	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	\$ (75,708)	(\$109,067)	\$508,340	(\$296,175)	(\$223,479)	\$406,956
Fund Balance (Deficit)- Beginning:	\$ 1,491,085	\$1,415,377	\$1,306,310	\$1,814,650	\$1,518,475	\$1,294,996
Fund Balance (Deficit)- Ending:	\$1,415,377	\$1,306,310	\$1,814,650	\$1,518,475	\$1,294,996	\$1,701,952

PERSONNEL SUMMARY (FTE)	2005 Actual	2006 Adjusted	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	3.80	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	3.80	4.00	4.00	4.70	6.70	8.17

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

<i>Personnel Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
1111 Salaries - Full-Time Parmanent	155,906	169,324	199,892	317,824	301,659	\$414,542.49
1112 Salaries - Part-Time Parmanent	-	-	-	-	8,002	-
1211 Overtime	-	1,607	25,291	5,000	23,918	0
1242 Car Allowance	1,045	2,444	742	1,000	0	0
1300 Employee Benefits	33,477	28,671	13,648	19,705	20,557	\$25,996.13
1311 Bonus	2,204	-	2,106	3,750	0	\$4,750.00
1511 FICA	9,996	-	3,235	0	4,760	\$0.00
1521 Retirement	-	18,370	34,360	36,931	38,762	\$48,169.84
1531 Worker's Compensation(State Insurance)	-	2,043	3,724	4,608	7,739	\$ 10,322.11
1531 Medicare	-	-	0	0	0	\$6,079.74
1541 Health Insurance	20,101	17,839	24,050	70,658	45,112	\$ 85,948.06
1545 Dental Insurance	2,579	2,310	2,664	0	4,301	\$ 8,426.28
1548 Vision Insurance	220	394	531	0	887	\$ 1,704.85
1551 Cafeteria Plan	-	1,187	0	0	0	0
1561 Long Term Liability	-	980	966	0	1,317	\$ -
1999 Reserve For Pay Adjustments	-	-	0	0	0	-
Total:	\$225,527	\$245,169	\$311,210	\$459,476	\$457,013	\$605,939

<i>Materials, Supplies, Services</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships	-	54,851	57,161	0	5,253	-
2211 Public Notices	-	200	0	0	0	-
2321 Travel & Training	1,882	2,528	1,384	4,000	5,484	6,500
2369 Meetings	25	1,514	529	500	373	500
3313 Telephone (Cellular & Pagers)	42	-	0	0	0	-
4121 Attorney Fees	546	1,090	6,067	0	0	-
2411 Office Expenses & Supplies	1,303	2,016	1,586	3,000	2,814	3,000
2431 Uniforms & Clothing	759	1,104	1,558	2,600	2,066	3,800
2513 Equipment Supplies & Maintenance	3,598	1,056	16,277	25,000	17,710	25,000
2523 Blue Stakes Supplies	103	-	0	0	0	-
2521 Vehicle Fuel & Maintenance	15	-	0	0	0	-
2610 Buildings & Ground Maintenance	1,105	2,373	754	3,000	1,270	3,000
3111 Utilities	14,809	45,277	15,853	0	0	-
3311 Telephone	2,671	-	0	0	0	-
3313 Cell Phone/Pagers	4,495	-	0	0	0	-
4211 Computer Network & Data Process	1,885	1,720	2,968	2,000	1,936	3,000
4320 Engineering Services	82,082	-	0	25,000	0	25,000
4391 Blue Staking	691	-	0	0	0	3,500
4531 Professional/Technical Services	8,542	14,330	21,283	40,000	4,054	40,000
Capital Facility Impact Study and Economic Analysis	-	-	-	0	0	-
4811 Equipment Rental/Lease	8,865	4,874	0	2,000	3,028	1,000
5002 Misc. Services & Supplies	639	681	873	1,000	963	1,000
5141 Streetlight Repair	18,560	24,844	19,987	20,000	10,309	20,000
5301 Operations Maint. & Service	9,285	21,283	0	0	0	-
5321 Meters-Electric	21,693	-	53,178	75,000	55,652	45,000
5331 Connection Services	72,636	234,010	503,601	400,000	169,366	238,500
5322 Electric Infrastructure Materials	15,346	-	0	-	-	-
5323 Service Call-Electric	31,021	-	43,266	25,000	9,424	25,000
Commercial Connections	-	-	21,406	60,000	69,048	60,000
5324 Power Generators Op. & Maint.	12,501	340	0	0	0	-
5630 Purchase For Resale- Electricity	1,658,517	2,411,584	3,042,974	3,500,000	3,261,336	3,670,000
5650 UAMPS Fees	-	-	25,352	144,000	94,377	144,000
5999 Depreciation	772,687	854,659	870,294	-	-	-
5760 Other Dept. Specials Serv. & Supplies	-	-	0	-	-	-
Total:	\$ 2,744,421	\$ 3,622,755	\$ 4,706,352	\$ 4,332,100	\$ 3,714,464	\$ 4,317,800

Fund 53- Electric Utility Detail (continued)
Sub 45- Utility Services
Department 53000

<i>Capital Outlay</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
7211 Building & Building Improvements	-	9,291	0	0	500	-
7319 Capital Improvement Projects	-	-	0	0	0	-
7410 Equipment	4,733	20,481	0	0	9,715	52,000
7411 Office Equipment	-	-	-	0	3,618	-
7421 Vehicles	-	-	0	0	0	-
7412 Computer Equipment	3,125	6,000	6,262	0	0	4,200
Total:	\$ 7,858	\$ 35,772	\$ 6,262	\$ -	\$ 13,833	\$ 56,200

<i>Debt Service</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
8111 Principal	-	-	-	0	0	-
8121 Interest	-	785,112	765,397	0	0	-
8155 Letter of Credit Fee	-	0	-	0	0	-
8151 Paying Agent Fee	1,125	3,060	8,812	0	0	-
Total:	\$ 1,125	\$ 788,172	\$ 774,209	\$ -	\$ -	\$ -

<i>Interfund Transactions</i>	2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Transfer to General Fund	-	295,000	295,000	317,500	317,500	380,000
Transfer to Gas & Electric Bond Fund	600,222	-	0	1,000,000	1,000,000	1,000,000
Transfer to Gas/Elec. Capital Projects Fund	-	70,000	-	999,114	0	-
Transfer to Fleet Fund	44,000	76,500	60,500	104,480	104,480	332,700
Total:	\$ 644,222	\$ 441,500	\$ 355,500	\$ 2,421,094	\$ 1,421,980	\$ 1,712,700

5 NATURAL GAS UTILITY

PROGRAM PURPOSE

The Natural Gas Utility provides reliable natural gas supply to the citizens at an economical rate.

PROGRAM ACTIVITIES

Primary activities include installing gas meters, line inspections and equipment maintenance, record keeping and reporting, and compliance with all state Department of Transportation (UDOT) rules and regulations.

OVERALL OBJECTIVE

To supply safe and reliable natural gas to citizens through cost-conscious and efficient service delivery.

SIGNIFICANT BUDGET ITEMS

- Equipment & vehicles (\$70,000)

Fund 55- Natural Gas Utility Summary
Department 55000

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Personnel Services	174,400	196,905	214,964	218,855	279,822	451,832
	Materials, Supplies & Services	1,671,145	2,473,550	3,214,398	3,786,460	3,031,322	3,823,000
	Interfund Transactions	353,312	30,760	320,000	995,591	995,799	1,180,800
	Debt Service	1,125	139,089	136,625	0	-	-
	Capital Outlay	21,801	3,252	6,548	45,500	41,550	60,200
Expenditure Total:		\$2,221,783	\$2,843,556	\$3,892,536	\$5,046,406	\$4,348,493	\$5,515,832

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	- Impact Fees	-	-	0	-	-	0
53-00-35500-0000	Utility Billing- Gas	1,894,770	2,904,038	3,533,036	4,533,376	4,199,483	5,010,000
55-00-35570-0000	Connection Fees	390,439	793,483	1,069,717	890,970	304,857	540,582
	Service Calls	-	10,000	1,605	10,000	0	10,000
55-00-35575-0000	Temporary Gas Connection	-	-	-	0	975	-
55-00-37010-0000	Interest Earnings	17,292	81,416	26,693	25,000	16,660	-
55-00-35511-0000	CPR Gas Extension Fees	-	-	-	-	-	-
	- Bond Proceeds-Start-up Capital Reimbursement	-	-	-	-	-	-
	- Bond Proceeds- Capitalized Interest	-	-	-	-	-	-
	- Bond Proceeds- Construction	-	-	-	-	-	-
55-00-35520-0000	Damage to Services- Gas	-	-	-	0	8033.72	-
55-00-35999-0000	YEC Audit Adjustments & Accrual	18,606	-	-	-	-	-
55-00-39710-0000	Contributions- From Developer	-	9,800	70,519	-	-	-
55-00-34890-0000	Reimbursement- Miscellaneous	602	0	1,675	-	-	-
55-00-37011-0000	Interest Earnings- Special Accessment	-	-	-	-	-	-
Revenue Total:		\$2,321,709	\$3,798,737	\$4,703,245	\$5,459,346	\$4,530,009	\$5,560,582

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Excess (Deficiency) of Financing Sources over Financing Uses:	\$ 99,926	\$ 955,181	\$ 810,709	\$ 412,940	\$ 181,517	\$ 44,750
	Fund Balance (Deficit)- Beginning:	\$ 310,498	\$410,424	\$1,365,605	\$2,176,314	\$2,589,254	\$2,770,771
Fund Balance (Deficit)- Ending:		\$410,424	\$1,365,605	\$2,176,314	\$2,589,254	\$2,770,771	\$2,815,521

PERSONNEL SUMMARY (FTE)		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
	Elected	-	-	-	-	-	-
	Appointed	-	-	-	-	-	-
	Full-time	3.85	-	-	-	-	-
	Part-time/Seasonal	-	-	-	-	-	-
FTE Total:		3.85	3.00	3.00	2.50	3.50	6.33

Fund 55- Natural Gas Utility Detail
Department 55000

		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Personnel Services							
55-55000-1111	Salaries	117,285	128,324	139,651	146,640	177,830	\$308,894.03
55-55000-1112							
1211	Overtime	-		13,287	5,000	25,793	
1242	Car Allowance	1,045	1,607	742	0	0	0
1300	Employee Benefits	19,648	18,118	10,763	9,092	11,790	\$17,427.00
1311	Bonus	-		1,497	2,000	0	\$3,750.00
1511	FICA	7,464	1,769	2,204	0	2,902	\$1,890.60
1521	Retirement	-	13,857	15,471	17,040	23,645	\$35,890.03
1531	Worker's Compensation(State Insurance)	-	1,295	2,506	2,136	4,721	\$ 7,848.80
1541	Health Insurance	25,589	26,148	24,895	36,947	29,431	\$ 66,653.16
1545	Dental Insurance	3,072	2,994	2,743	0	2,395	\$6,123.02
1548	Vision Insurance	297	619	563	0	568	\$1,733.72
1551	Cafeteria Plan	-	1,437	0	0	0	0
1561	Long Term Disability	-	737	643	0	747	\$1,621.62
Total:		\$174,400	\$196,905	\$214,964	\$218,855	\$279,822	\$451,832

		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Materials, Supplies, Services							
55-45-55000-2121	Dues, Subscriptions, Memberships	-		48	0	0	-
2211	Public Notices	-	100	0	200	0	1,200
2321	Travel & Training	249	220	393	2,800	2,252	5,000
2369	Meetings	227	33	114	500	466	500
2411	Office Expenses & Supplies	1,503	1,693	363	1,000	866	2,000
2431	Uniforms & Clothing	681	759	1,057	1,400	1,182	2,600
2513	Equipment Supplies & Maintenance	24		4,070	5,000	6,269	8,000
2610	Buildings & Ground Maintenance	1,095	1,078	1,548	2,000	598	2,000
3111	Utilities	13,322	15,858	14,782			-
4221	Attorney Fees	43	126	858	0	927	1,000
4211	Computer Network & Data Process	699		159	0		-
4320	Engineering Services	18,578	9,250	10,353	25,000	10,705	25,000
4531	Professional/Technical Services	2,618	9,416	15,000	10,000	217	15,000
2513	Equipment Supplies & Maintenance	118	5,998	0			-
2611	Building Lease	-		0			-
3311	Telephone	2,671		0			-
3313	Cell Phone/Pagers	3,398		0			-
4391	Blue Staking	3,285		0			3,500
4550	Capital Facility Impact Study and Economic Analysis	-					-
4811	Equipment Rental/Lease	-					-
5001	Misc- Expenses	300					-
5002	Misc. Services & Supplies	352	835	904	1,000	1,422	1,000
5321	Meters-Gas	28,050	21,679	297,350	300,000	152,309	180,000
5331	Connecction Services	143,683	230,029	426,018	337,500	167,419	202,500
5323	Service Call-Gas	940	875	9,440	10,000	1,892	10,000
5630	Purchase For Resale- Gas	1,154,111	1,870,378	2,120,566	3,090,060	2,684,799	3,375,000
6211	Insurance & Surety Bonds	-					-
5999	Depreciation	297,860	308,028	311,374			-
5760	Other Dept. Specials Serv. & Supplies	-					-
Total:		\$ 1,671,145	\$ 2,476,355	\$ 3,214,398	\$ 3,786,460	\$ 3,031,322	\$ 3,834,300

Fund 55- Natural Gas Utility Detail (continued)
Department 55000

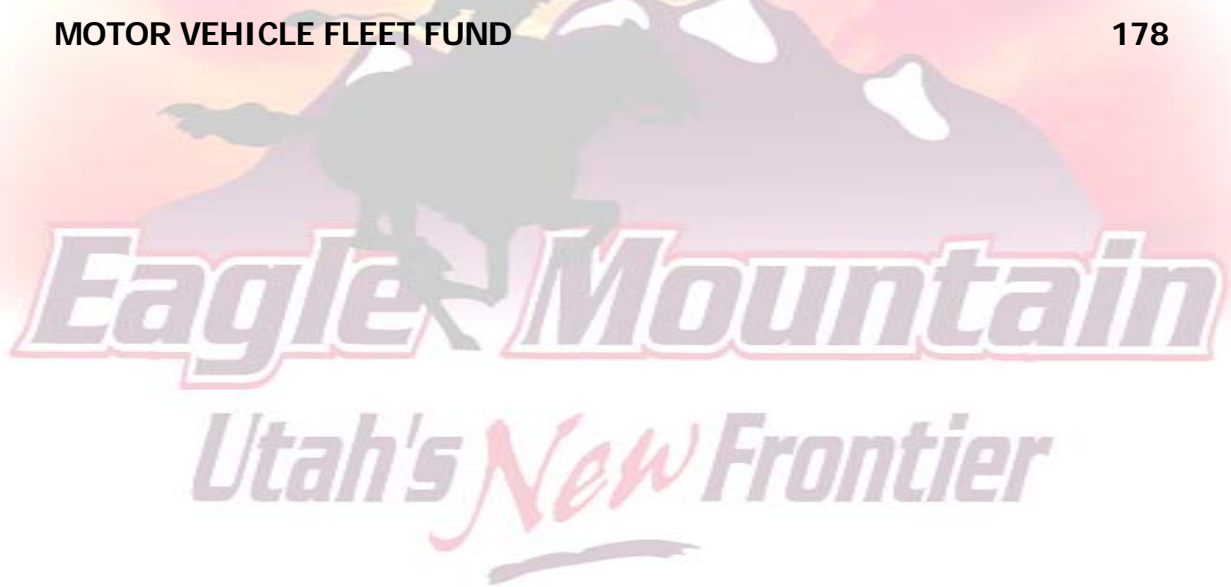
		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Capital Outlay							
7000	Capital Outlay	-					-
7211	Building & Building Improvements	9,175			500	500	-
7410	Equipment	-					-
7311	Improvements Other Than Building	-					-
7319	Capital Improvement Projects	-			45,000	32,298	40,000
7410	Equipment	9,501			0	5,829	17,600
7411	Office Equipment					2,923	
7412	Computer Equipment	3,125	3,252	6,548			2,600
Total:		\$ 21,801	\$ 3,252	\$ 6,548	\$ 45,500	\$ 41,550	\$ 60,200

		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Debt Service							
8111	Principal	-					0
8121	Interest	-	138,549	135,070			0
	25% Coverage (Ending Balance)	-					0
8155	Letter of Credit Fee	-					0
8151	Paying Agent Fee	1,125	540	1,555			0
Total:		\$ 1,125	\$ 139,089	\$ 136,625			\$ -

		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 YTD	2009 Proposed
Interfund Transactions							
9211	Transfer to General Fund		260	295,000	315,000	315,208	380,000
	Transfer to Gas & Electric Bond Fund	314,312			645,931	645,931	710,000
	Transfer to Gas/Elec. Capital Projects Fund	0					
	Transfer to Fleet Fund	39,000	30,500	25,000	34,660	34,660	90,800
Total:		\$ 353,312	\$ 30,760	\$ 320,000	\$ 995,591	\$ 995,799	\$ 1,180,800

SECTION 11 – INTERNAL SERVICE FUND

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INTERNAL SERVICE FUND

To promote efficiency and economy, the City has centralized the revenue and expenditures relating to services that span across several different City departments and funds. Accounting for a centralized service within a governmental agency is done through an internal service fund; however, the use of internal service funds is not required by Generally Accepted Accounting Principles (GAAP). The internal service fund receives revenue (cost-reimbursement) to pay for expenses through the transferring in monies from other City funds. At the end of this section, a table entitled *Eagle Mountain City Fleet Summary* enumerates the vehicles, vehicles' years, and the departments to which the vehicles are assigned.

Currently, the City has established one internal service fund to manage acquisition, fuel, maintenance, and replacement of motor vehicles. However, for auditing purposes internal service funds are combined with monies within the General and Enterprise Funds. The purpose and function of this internal service fund is described in the following paragraphs.

MOTOR VEHICLE FLEET FUND OVERVIEW

The City's motor vehicle fleet is an important element in providing services to City residents. At approximately 43 square miles, Eagle Mountain City is the 3rd largest city in the state by land mass. Employees rely on City vehicles to perform their duties. Due to the City's size, there are significant costs associated with preventative maintenance, operating expenses, and vehicle replacement of vehicles.

In addition to the operational management of the City's vehicles, the Motor Vehicle Fleet Fund also serves as a savings account for the acquisition of new motor vehicles.

2008-2009 MOTOR VEHICLE FLEET PURCHASES

All vehicle purchases are on hold until further notice from the City Administrator. Should the City Administrator deem them necessary, funds for the following vehicles have been allocated into the budget:

- 2008 Dodge 2500 Electrical (\$35,000)
- Two 2008 Dodge 2500 trucks Parks (\$54,000)
- 2008 Dodge 3500 truck Streets (Lease)
- 2008 Dodge Dakota Engineering (\$19,000)
- 2008 Dodge 3500 truck Water (\$33,537)
- 2008 Dodge 3500 truck Sewer (\$33,537)

City Of Eagle Mountain
Budget Summary- Internal Service Funds
Proposed Budget Appropriation
Fiscal Year 2009

Expenditures Sources from funds:

Fund 54 Fleet	\$	759,274
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Total Internal Service Funds expenditure		759,274
--	--	---------

Revenues:

Fund 54 Fleet	\$	786,140
---------------	----	---------

Total Revenues	\$	786,140
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Total proposed appropriation		786,140
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Excess/Deficit Revenues over Appropriation	\$	26,866
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MOTOR VEHICLE FLEET FUND

PROGRAM PURPOSE

The primary purpose of this fund is to manage the acquisition, maintenance, and replacement of motor vehicles and power equipment.

PROGRAM ACTIVITIES

The Assistant Public Works Director manages (under the direction of the Public Works Director) all fuel purchases, service contracts, and purchase orders for City vehicles. In this way, the City is able to promote economy through use the City's purchasing volume.



OVERALL OBJECTIVE

To provide all City departments with safe, operating vehicles and equipment through efficient maintenance and acquisition operations.

Fund 54- Fleet Summary
Department- 0

EXPENDITURES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Personnel Services	-	-				
	Materials, Supplies & Services	66,500	115,000		208,400	238,159	241,900
	Internal Services	-	-				
	Debt Service	-	-			451,032	
	Capital Outlay	94,500	268,000	444,660	360,340	451,032	517,374
Expenditure Total:		\$161,000	\$383,000	\$444,660	\$568,740	\$1,140,223	\$759,274

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
54-00-38110-0000	Transfer In from General Fund	65,000	232,000	587,671	352,020	373,960	229,466
54-00-38153-0000	Transfer In from Electric Fund	44,000	76,500	60,500	104,480	104,480	332,700
54-00-38155-0000	Transfer In from Gas Fund	39,000	30,500	25,000	34,660	34,660	90,800
54-00-38151-0000	Transfer In from Water Fund	25,000	140,000	78,500	22,300	22,300	74,037
54-00-38152-0000	Transfer In from Sewer Fund	25,000	28,000	71,000	55,280	55,280	59,137
54-00-37010-0000	Interest Earnings						
54-00-37142-0000	Insurance Reimbursement					16,795	
Revenue Total:		\$198,000	\$507,000	\$822,671	\$568,740	\$607,475	\$786,140

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	\$ 37,000	\$ 124,000	\$ 378,011	\$ -	\$ (532,748)	\$ 26,866
	Fund Balance (Deficit)- Beginning:	\$ -	\$37,000	\$161,000	\$539,011	\$0	\$539,011
Fund Balance (Deficit)- Ending:		\$37,000	\$161,000	\$539,011	\$539,011	-\$532,748	\$565,877

PERSONNEL SUMMARY (FTE)		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Elected	-	-				
	Appointed	-	-				
	Full-time	-	-				
	Part-time/Seasonal	-	-				
FTE Total:		0.00	0.00	0.00	0.00	0.00	0.00

Fund 54- Fleet Detail
Department- 0

Personnel Services		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
1111	Salaries	-	-	-	-	-	-
1211	Overtime	-	-	-	-	-	-
1242	Car Allowance	-	-	-	-	-	-
1300	Employee Benefits	-	-	-	-	-	-
1511	FICA	-	-	-	-	-	-
1311	Bonus	-	-	-	-	-	-
1521	Retirement	-	-	-	-	-	-
1531	Worker's Compensation	-	-	-	-	-	-
1531	Medicare	-	-	-	-	-	-
1541	Health Insurance	-	-	-	-	-	-
1999	Reserve For Pay Adjustments	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials, Supplies, Services		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
2521	Vehicle Fuel	66,500	69,000		81,400	112,382	120,000
2522	Vehicle Maintenance	-	46,000		127,000	109,075	120,900
	Software						500
	Training						500
	Depreciation/Fund Balance	-	-				
Total:		\$ 66,500	\$ 115,000	\$ -	\$ 208,400	\$ 221,457	\$ 241,900
Capital Outlay		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
7000	Capital Outlay	3,000	-	-	-	-	-
7421	New Vehicle Purchase	91,500	-	-	-	451,032	
	Engineering	-	87,000	88,000			39,000
	Streets	-	118,000	132,660			19,000
	Parks	-	19,000	24,000			40,300
	Fire	-	25,000	200,000			
	Ambulance				77,000		
	Building	-	19,000		22,660		
	Planning	-					
	Administration	-					
	Planning	-					
	Electric	-	19,000	60,000	63,680		275,000
	Gas	-			27,660		70,000
	Water		35000	37000			33,537
	Sewer			36680			40,537
Total:		\$ 94,500	\$ 268,000	\$ 444,660	\$ 99,660	\$ 451,032	\$ 517,374
Debt Service		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
8111	Principal	-	-	-	-	-	-
8121	Interest	-	-	-	-	-	-
8151	Paying Agent Fee	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transactions		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Transfer to General Fund	-	-	-	-	-	-
	Transfer to Other Fund	-	-	-	-	-	-
Total:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SECTION 12 – APPENDIX

BUDGET PREPARATION & ADOPTION

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GLOSSARY

183



BUDGET PREPARATION & ADOPTION

Below is a summary of the State Code requirements that the City must adhere in preparing and adopting the budget.

Utah Code

Section **Budget Preparation and Adoption**

- 10-6-111, By first regularly scheduled council meeting in May, budget officer shall prepare file with council a tentative budget. The tentative budget is to be reviewed and tentatively adopted by the council. During meeting, council to establish time and place of hearing to adopt final budget.
- 10-6-112 Tentative budget shall be public record available for inspection for at least ten days prior to adoption of final budget.
- 10-6-113 Published notice required seven days prior to public hearing on adoption of budget.
- 10-6-114 Public hearing to be held on tentatively adopted budget.
- 10-6-115 Final adjustments to tentative budget by council after public hearing.
- 10-6-118 By June 22, the proposed tax rate and budget is adopted by resolution or ordinance. If 59-2-924 (3) there is no increase in the certified tax rate, a final budget is adopted by June 22. Copy of budget to be certified by budget officer and filed with State Auditor within 30 days of adoption.

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

Budget Changes

- 10-6-124 Transfer of unexpended appropriation from one expenditure account to another in same department can be made with consent of budget officer.
- 10-6-125 Council may, by resolution, transfer unexpended appropriation from one department to another department within the same fund.
- 10-6-127 Budgets in budgetary funds (*Utah Code*, Section 10-6-109) may be increased by resolution after public hearing (*Utah Code*, Section 10-6-113 & 114).
- 10-6-128 Final amendments to the current year budget shall be adopted by the council by last day of fiscal year City funds.

GLOSSARY

A

ACCOUNTING PERIOD: A period of time for which financial records are prepared, e.g. a month, quarter, or fiscal year.

ACCOUNTING SYSTEM: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

ACCUMULATED DEPRECIATION: A valuation account to record the accumulation of periodic credits made to record the expiration of the estimated service life of fixed assets.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount of these contributions include the length of time over which each contribution is to be held and the rate of return compounded on such contribution over its life. A pension trust fund for a public employee retirement system is an example of a fund concerned with actuarial basis data.

ADOPTION OF BUDGET: The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

ALLOT: To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

APPROPRIATION: An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

ASSETS: Property owned by a government.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain whether transactions have been recorded accurately and consistently;

and, ascertain the stewardship of officials responsible for governmental resources.

B

BALANCE BUDGET: A budget in which estimated expenditures equal estimated revenues and surplus. At the end of the fiscal year the actual expenditures must equal to or less than the actual revenue and surplus.

BALANCE SHEET: A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities at a specified date.

BASIC FINANCIAL STATEMENTS: Those financial statements, including notes thereto, which are necessary for a fair presentation of the financial position and results of operations of an entity in conformity with Generally Accepted Accounting Principles (GAAP). Under State 1, basic financial statements include a balance sheet, an "all inclusive" operating statement. For proprietary funds, pension trust funds, and nonexpendable trust funds a statement of changes in financial position is included.

BOND: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BOND ANTICIPATION NOTES: Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BUDGET: A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR: The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET COMMITTEE: The Budget Committee is made up of the Mayor, City Administrator, Finance Director, and Assistant to the Administrator who prepares the draft budget document.

BUDGET DOCUMENT: The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents

recommendations made by the chief executive.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

C

CAPITAL ASSETS: Assets of significant value and having a useful life of several years.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital facility plan.

CAPITAL FACILITY PLAN: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CASH: An asset account reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

CASH BASIS: A basis of accounting under which transactions are recognized.

CERTIFICATE OF DEPOSIT: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COMBINED STATEMENTS-OVERVIEW: The five basic financial statements comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements. They include: (1) Combined Balance Sheet – All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity)--All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position--All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5)

above, as appropriate, or separately. The Combined Statements-Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

COST: (1) The amount of money or other consideration exchanged for property or services. (2) An expense.

COST ACCOUNTING: That method of accounting which provides for assembling and recording of all the elements of cost.

COST ANALYSIS: The process of defining a service and establishing the cost of providing the service.

COST BENEFIT ANALYSIS: Evaluation technique that compares a service's costs with its monetary effects and derives a "cost benefit ratio." For example, a cost benefit analysis of a burglary unit might compare its personnel and non-personnel costs with the monetary value of the stolen property it recovered. If the analysis revealed that the unit had a 1:5 cost benefit ratio, it would mean that for every \$1 that the unit cost to operation, \$5 in stolen property were recovered.

COST EFFECTIVENESS ANALYSIS: Evaluation technique that compares a service's costs with its effects expressed in non-monetary terms. For example, a cost effectiveness analysis of a homicide unit might compare its costs with the number of murders cleared by arrest or conviction. Such a comparison would derive a UNIT COST per murder cleared by arrest or conviction.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities; assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

D

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments.

DEFICIT: (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

DEMAND DEPOSIT: A deposit of monies where the monies are payable by the bank upon demand.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

DIRECT EXPENSES: Those expenses which can be charged directly as a part of the cost of a

product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

E

EFFECTIVENESS: A measure of performance that assesses the extent to which an organization is achieving its stated objectives.

EFFICIENCY MEASURES: A measure of performance that relates the goods and services produced by an organization to the amount of resources used to produce them. Examples of efficiency measures include cost per arrest, cost per building permits issued, and cost per vehicle mile.

ENCUMBRANCE: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENTERPRISE FUND: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, sewer, gas, and electric utilities.

ENTRY: The act of recording a financial transaction in a JOURNAL or LEDGER.

ESTIMATED USEFUL LIFE: The amount of time (usually expressed in years) that a building, piece of equipment, or other FIXED ASSET is expected to be in active use.

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES: See Expenditures.

F

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

FIXED CHARGES: Current operating expenditures, the amount of which is more or less fixed. Examples include interest, insurance, and contributions to retirement systems.

FIXED COST: A cost such as rent that does not change with increases or decreases in the amount of services provided.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FULL-TIME EQUIVALENT (FTE): The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or .50 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY): The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUND MANAGER: A person assigned a set of responsibilities for a given fund and its resources within the City.

G

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different form, and much broader than, the objectives of business enterprise GAAP financial reports. (Note: Although this is a generally accepted definition, it comes from the accounting organization and does not necessarily reflect the best standard. As an example of the problems, these standards create; under certain conditions GAAP defines the purchase of some capital equipment as an "investment", but the training of human resources to run that equipment is called an "expense".)

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

GENERAL AND OPERATIONS EXPENSE: An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

GENERAL FUND: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

GENERAL GOVERNMENT: When a schedule refers to the “General Government,” it includes the General Fund, Parks, Library, etc. in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

GOVERNMENTAL ACCOUNTING: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

I

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

INDIRECT COST RATE: A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.

INFLATION: A rise in the general price level caused by an increase in the volume of money

and credit relative to available goods and services. Inflation not only increases the costs of services but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

INTERNAL CONTROL: A plan of organization for purchasing; accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

INTERNAL SERVICE FUND: Formerly called Intra-governmental Service Funds. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVENTORY: The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. meters, paper, or office supplies.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVESTMENT INSTRUMENT: The specific type of security which a government purchases and holds.

J

JOINT FINANCING: The proposed program might be surveyed to determine whether certain projects are equally beneficial to other governmental agencies, authorities, or special districts and if joint financing can be arranged.

JOURNAL: An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

L

LEASE-PURCHASE FINANCING: Local governments utilizing the lease/purchase method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

LEDGER: An accounting record which lists financial transactions by the organization unit or service which incurred them.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. NOTE: The term does not include encumbrances.

LIFE-CYCLE COST: The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

LIMITED LIABILITY BONDS: When a government issues bonds which do not pledge the full faith credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

LINE ITEM BUDGET: A budget prepared along departmental lines that focuses on what is to be bought.

LIQUIDITY (OF INVESTMENTS): The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

M

MARGINAL COST: The increase in total cost associated with an increase in the amount of service provided; for example, if a new computer report was requested, its marginal cost would be predominantly the cost of the time it took to program it-assuming the computer is a sunk cost.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MEASUREMENT FOCUS: The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

MONTHLY EXPENDITURE PLAN: The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.

N

NET INCOME: Proprietary fund excess of operating revenues, non-operating revenues, and

operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

NET REVENUES: Revenues; less possible expenses; held by the revenue disbursing form.

NONPERSONNEL COST: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See Budget.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

ORGANIZATIONAL UNIT: A responsibility center within a government.

OVERHEAD: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

P

PAY-AS-YOU-GO FINANCING: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

PERSONNEL COST: The costs of salaries and wages, fringe benefits, pay differentials, and

other labor charges attributable to the provision of a service. Personnel costs are classified as **DIRECT COSTS** if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as **INDIRECT COSTS**.

POSTING: The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

PROGRAM ACTIVITY: A specific and distinguishable unit of work or service performed.

PURCHASE ORDER: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

REPLACEMENT COST: The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION: A written demand or request, usually from one department to the purchasing officer **or to another department, for specified articles or services.**

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or "earmarked" operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

REVENUE: The term designates an increase to a fund's assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS: Revenue bonds frequently are sold for such projects as water and sewer systems. Such bonds usually are not backed by the full faith and credit of the local jurisdiction. For this same reasons, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

S

SERVICE: A program or activity which does not produce; a tangible commodity but which nonetheless contributes to the welfare of others, e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.

SERVICE OF OBJECTIVES: The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

SERVICE PLAN: The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

SPECIAL DISTRICT: Special district are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

SPECIAL REVENUE FUNDS: General government funds where the source of revenue is dedicated and or restricted to a specific purpose.

START UP COST: Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial and physical resources required for its operation.

SUNK COST: The cost that has already been incurred. For example, the cost of a previously purchased computer system.

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are retired usually from taxes collected.

T

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as

sewer service.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety of a particular transaction and typically indicates the amounts to be affected by the transaction.

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.