

FISCAL YEAR 2019 - 2020

*ADOPTED OPERATING*  
**BUDGET**



**EAGLE**  
M O U N T A I N

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

SEE TABLE OF CONTENTS FOR FULL  
LIST OF CONTENTS



# FISCAL YEAR 2020 BUDGET

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# GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Eagle Mountain City, Utah for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Eagle Mountain City**

**Utah**

For the Fiscal Year Beginning

**July 1, 2018**

*Christopher P. Morill*

Executive Director

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EAGLE  
MOUNTAIN



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# READER'S GUIDE

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## SUMMARY OF THE BUDGET

The budget is a lengthy document which can discourage many readers. However, despite its length, the budget is organized simply. Understanding how the budget is organized will make it easier to understand. An outline of the budget is found below.

- › **INTRODUCTION AND OVERVIEW (PGS 7-42)**
  - Brief description of the city and city staff
  - Guiding principles for the budget
  - City strategic plan
  - Major changes
- › **FINANCIAL STRUCTURE, POLICY, AND PROCESS (PGS 43-58)**
  - Fund descriptions
  - Budget creation
  - Financial policies
- › **FINANCIAL SUMMARIES (PGS 59-76)**
  - Overview of total revenues and expenditures
  - Detailed financial summaries
- › **DEPARTMENT AND FUND DETAILS (PGS 77-264)**
  - Description and financial summary for each department or fund
  - Detailed line item budgets for each department or fund
- › **APPENDIX (PGS 265-318)**
  - Citizen survey results and statistics
  - Informational studies
  - Full-time Equivalency tables
  - Budget amendments
  - Park amenities
  - Acronym list and glossary

The bulk of the budget is dedicated to detailing each fund and department budget. This main section focuses on the General Fund and goes through the 20+ departments that fall within the general fund one-by-one. The main section's purpose is to enable readers to gain a detailed understanding of each department's expenditures and revenues. The first few sections provide the reader a basic understanding of the budget and an overview of City objectives and strategic planning. For ease of use in navigating the budget, please refer to the Table of Contents or Quick Reference Guide to direct you to specific areas of the budget.





# QUICK REFERENCE

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

INFORMATION	SECTION & (PAGE #)
Acronyms	Appendix (305)
Basis of Budgeting	Financial Structure, Policy, & Process (49)
Budget Amendments	Appendix (300)
Major Budget Changes	Priorities & Strategies (41)
Budget Process	Financial Structure, Policy, & Process (50)
Budget Calendar	Financial Structure, Policy, & Process (51)
Capital Projects/Improvements	Capital Projects (243)
Citizen Satisfaction Survey	Appendix (268)
City Organization	Introduction (20,21)
Code - Utah State Requirements	Financial Structure, Policy, & Process (53)
Consolidated Financials	Financial Overview (70)
Debt	Debt (251)
Detailed Financial Information	Individual Fund Descriptions (77-264)
Employee Breakdown	Personnel Summary (60), FTE Tables (298)
Enterprise Fund	Enterprise Fund (199)
Factors - Budget Creation	FY 2019 Major Factors (38), Budget Message (24)
Financial Summaries	Expenditures (66), Revenues (62)
Five-Year Plan	Priorities & Strategies (30)
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Fund Balance	Financial Overview (74)
Fund Descriptions	Financial Structure, Policy, & Process (44)
Fund Structure	Financial Structure, Policy, & Process (47)
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General Fund	General Fund (77)
Glossary	Glossary (306)
Internal Service Fund	Internal Service Fund (229)
Issues - Budget Creation	FY 2019 Major Factors (38), Budget Message (24)
Personnel Changes	Personnel Summary (60), FTE Tables (298)
Performance Metrics	General Fund (91, 176)
Policies - Financial	Financial Structure, Policy, & Process (54)
Special Revenue Fund	Special Revenue Fund (179)
Strategic Planning	Priorities & Strategies (29)
Vision, Mission, & Objectives	Introduction (12)



# READER'S GUIDE

## SPREADSHEET GUIDE

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

### SUMMARY SPREADSHEET

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

Fund Name

Department Name

Last Year's Approved Budget

Projections for the last fiscal year's totals

Fund 10- General

Sub 11- Executive

Department 41310- Executive Summary

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	481,322	580,383	568,443	574,770	564,187	585,652
Materials, Supplies & Services	9,193	7,401	17,938	9,180	34,000	52,100
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	24,871	19,099	30,285	25,581	25,581	26,435
Expenditure Total:	515,385	606,883	616,666	609,531	623,768	664,187
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	515,385	606,883	616,666	609,531	623,768	664,187
Revenue Total:	515,385	606,883	616,666	609,531	623,768	664,187
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	2.35	2.75	2.75	2.75	2.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	5.01	5.41	5.41	5.41	5.41	5.41

Current Year's Budget

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



## DETAILED SPREADSHEET

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

Same four expense categories found in the summary section

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

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

# VISION, MISSION, & OBJECTIVES

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## VISION

**Eagle Mountain City is committed to being Utah's most Dynamic and Desirable City.**

## MISSION

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

## CITY OBJECTIVES

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

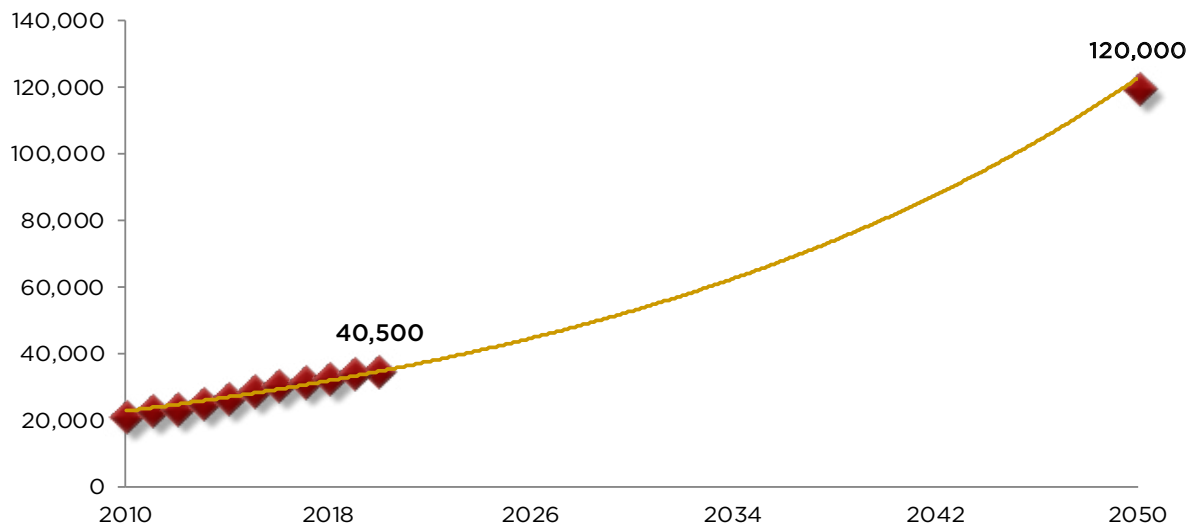
Our city objectives encompass what we want to accomplish as a City. We have used these objectives to establish performance measures within each City department. These performance measures are meant to capture what each department hopes to accomplish throughout the fiscal year. These objectives will help us to fulfill our mission as a City.

# CITY PROFILE

Eagle Mountain is a thriving, master-planned community of an estimated 40,500 residents and approximately 10,300 households conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

## HISTORY

Eagle Mountain was incorporated in 1996 with a population of 250 and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library, with 1,200 books in a twelve-square-foot room, in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. The population reached 6,000 in 2002, and Eagle Mountain's expansion made it Utah's third largest city based on land area. 2005 marked the opening of a new city hall and library as the population surpassed 10,000 residents. In 2006, the City issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of about 40,500 and a land area of over 32,000 acres, or just over 50 square miles. The population is projected to grow to 120,000 residents by year 2050.



## PEOPLE & INDUSTRY

As one of the fastest growing communities in Utah, Eagle Mountain has become home to a population of young, educated, and industrious families. According to the 2018 Citizen Survey, 46% of citizens 18 or older have at least a 4-year degree. The City has five elementary schools, one middle school, and one charter high school available. A new elementary school will open Fall 2018, and Eagle Mountain's first public high school will open Fall 2019.

Eagle Mountain has a workforce of over 10,000. According to U.S. Census Bureau ACS 2016 estimates, annual median household income is \$71,122, and 84.7% of housing units are owner-occupied. The median value of an owner-occupied home is \$219,000. Median gross rent is \$1,400. Selected monthly owner costs with and without a mortgage are \$1,428 and \$433, respectively.

# CITY PROFILE



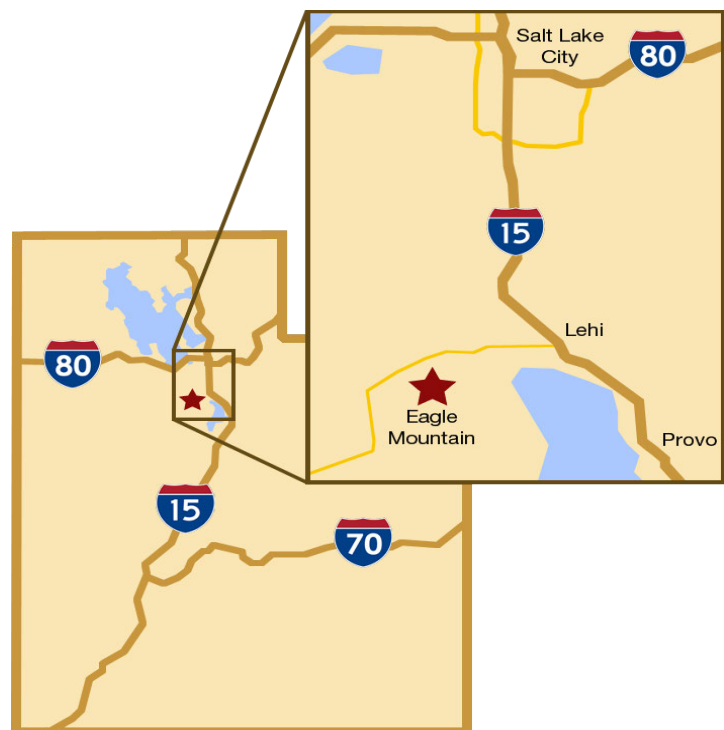
## ACCESSIBILITY

Eagle Mountain is conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The City is also within 40 miles of the Salt Lake City International Airport and is connected to Interstate 15 (I-15) via several recently constructed or renovated access routes. Access to nearby metropolitan areas is facilitated by state-of-the-art freeways, which have all been renovated within the last 10 years. Public transportation to downtown Salt Lake City is available through express bus routes and Frontrunner trains through Utah Transit Authority (UTA).

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

Eagle Mountain is also within 40 miles of several colleges and three major universities: Brigham Young University, University of Utah, and Utah Valley University. Combined, these colleges and universities have over 100,000 students from all 50 states and more than 110 countries. There are also a number of nearby licensed career and technical schools. Utah retains over two dozen higher learning institutions.

According to the most recently released survey from the National Center for Education Statistics, Utah has an illiteracy rate of 9%, much lower than the national average of 14.7%.







## AMENITIES

Eagle Mountain's natural landscape supports premier trails for biking, hiking, and running. There is also plenty of space for riding OHVs. For the adventurous, Mountain Ranch Bike Park spans 30 acres and features three jump lines, a slope-style track, a single track, a pump track, a skills area with 200 yards of wood features, a teeter-totter, a beginner trail, and an uphill trail. For those looking to take a break from the daily grind, the City has a picturesque golf course. The City also features a skate park and two splash pads. Eagle Mountain's wide-open spaces offer ideal freedom for population growth and infrastructure expansion. The beautiful variety of landscapes and geology are sure to capture the attention of anyone who visits and chooses to stay.

In June 2018, Eagle Mountain completed the next phase of Cory B. Wride Memorial Park. This park offers amenities for a wide variety of ages and abilities, including sports courts for pickleball, basketball, and tennis; baseball diamonds; a splash pad, zip-lines, swings, and other playground equipment; two pavilions; and a large field.

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



## INFRASTRUCTURE

Eagle Mountain is green and technology-driven. The City is also geared for expansion, with a strong infrastructure built to support inevitable growth. The city has allocated over 4,000 acre-feet of water available for commercial and industrial development. Furthermore, Utah's major natural gas line (Kern River) runs directly through the city. Eagle Mountain has a city-wide fiber optic network. A Pacific Power 345 kVA power line also runs through the City. According to the U.S. Energy Administration, in February 2018, Utah residents paid an average of 10.41 cents per kilowatt hour (ranked 11th lowest in the U.S.) and commercial enterprises paid an average of 8.24 cents per kilowatt hour (ranked 5th lowest in the U.S.) for electricity.

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



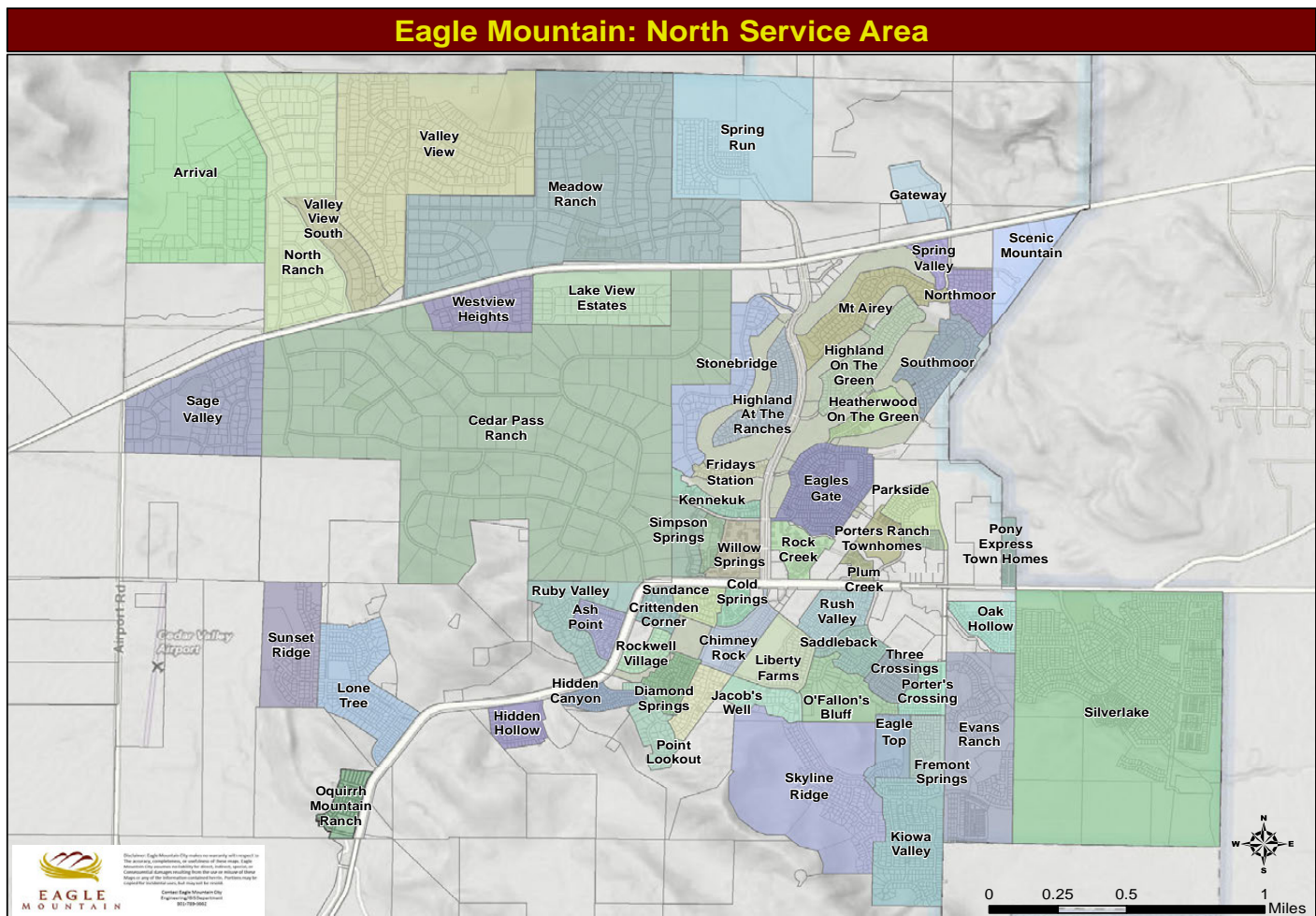
# CITY PROFILE

## MASTER-PLANNED COMMUNITIES

There are 20 master-planned communities within the City, divided into three main areas – the North, South, and West Service areas. The North Service Area (NSA) includes the following communities: Arrival, Clearview Estates, Evans Ranch, Lower Hidden Valley, Meadow Ranch, Oak Hollow, Oquirrh Mountain Ranch, Porter's Crossing Town Center, Sage Valley, Scenic Mountain, Silverlake, Spring Run, Sunset Flats, The Ranches, Upper Hidden Valley, and Valley View. The South Service Area (SSA) contains the following communities: Brandon Park Estates, Eagle Mountain Properties (EMP)/Monte Vista Ranch, and The SITLA Master Plan containing the Mid-Valley Pod (Overland development) and the Pony Express Pod. The West Service Area (WSA) contains a single planned community: White Hills/Pole Canyon. Combined, these Master Development Plans contain 52,838 total residential lots/units, of which 10,416 have been permitted, leaving 42,422 remaining lots.

### NORTH SERVICE AREA (NSA)

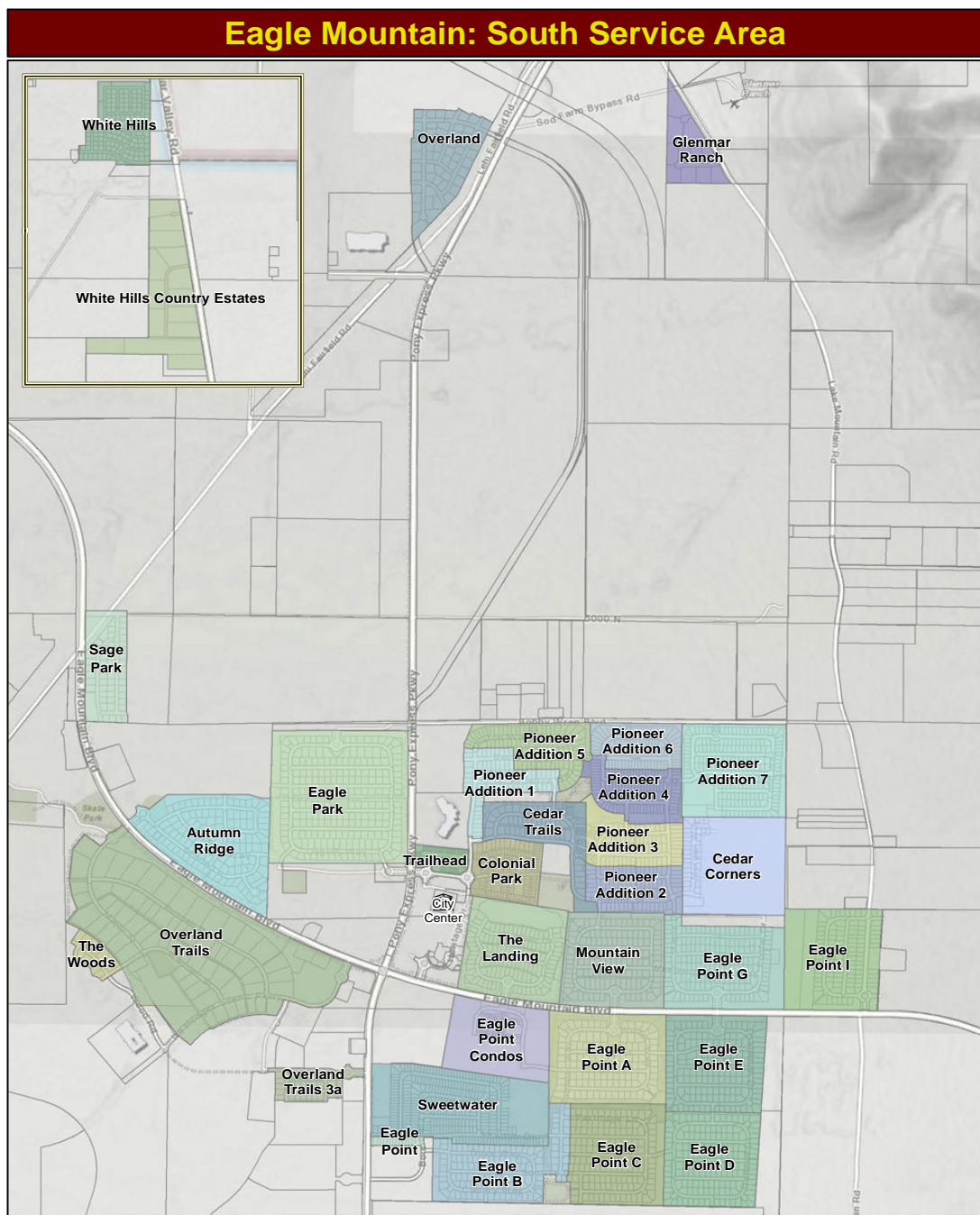
The five largest Residential Master Development Plans (MDPs) within the NSA include the following: The Ranches (4,920 units), Upper Hidden Valley (3,379 units), Silverlake (2,361 units), Lower Hidden Valley (1,256 units), and Porter's Crossing Town Center (726 units). The NSA is serviced by the Timpanogos Sewer Service District (TSSD).





## SOUTH SERVICE AREA (SSA)

The City Center is comprised of about 7,610 acres. The MDPs in the SSA include the following: Eagle Mountain Properties/Monte Vista Ranch (22,390 units), SITLA (Mid-Valley) (3,800 units), Brandon Park Estates (542 units), and SITLA (Pony Express Pod) (453 units). The School & Institutional Trust Lands Administration (SITLA) owns two large parcels of land commonly referred to as the Mid-Valley and Pony Express Pods, which have a combined cap of 4,253 units. The Overland development within the Mid-Valley pod is the first active development within the SITLA MDP. The Brandon Park Estates MDP has had no development. The SSA is serviced by the City's wastewater treatment facility.



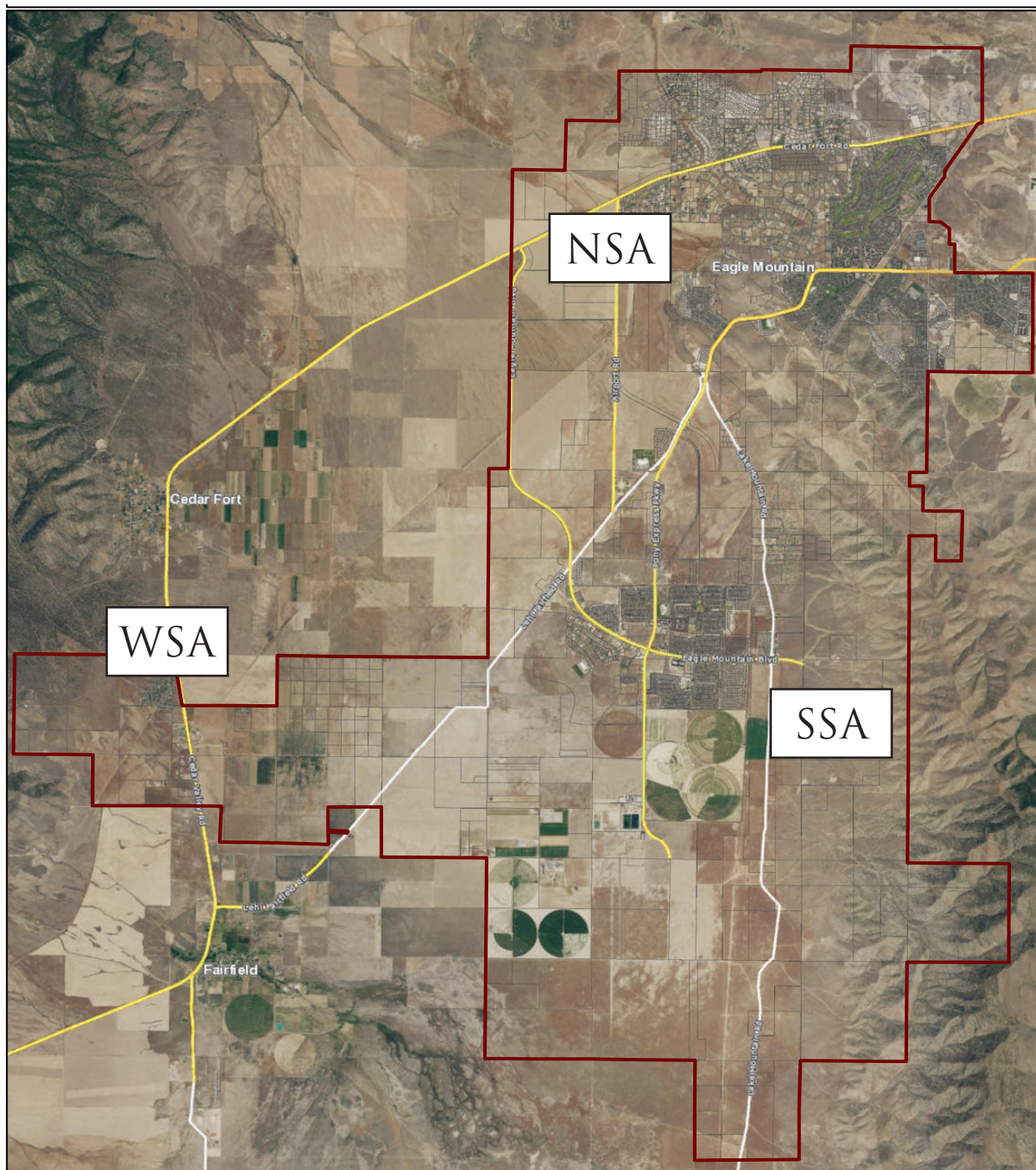


# CITY PROFILE

## WEST SERVICE AREA (WSA)

Eagle Mountain City has grown geographically within the last several years since the area of White Hills/Pole Canyon was annexed into the City. The Pole Canyon Master Development Plan has collectively added several new additions to Eagle Mountain, including 2,622.54 acres of land (or 4.09 square miles); 10,416 residential lots/units; commercial zones, industrial zones, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain.

## AERIAL VIEW OF CITY







## CONCLUSION

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



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



# CITY OFFICERS

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Donna Burnham  
Council Member



Melissa Clark  
Council Member



Colby Curtis  
Council Member



Stephanie Gricius  
Council Member



Ben Reaves  
Council Member



Tom Westmoreland  
Mayor



Ifo Pili  
City Administrator

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# BUDGET MESSAGE

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July 20, 2019

Members of the City Council, Citizens, and Personnel

Eagle Mountain, Utah 84005

RE: FY2019-20 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2020 (July 1, 2019 – June 30, 2020) Budget as a document that will be utilized to guide the inevitable growth and success of Eagle Mountain City.

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

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

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

In this budget message you will find a brief overview of the following: (1) principal issues facing the City in developing the FY 2019-2020 budget; (2) actions the City will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.



# ISSUES IN BUDGET DEVELOPMENT

As Eagle Mountain navigated the budget process for its 24th fiscal year, we experienced some challenges primarily associated with the fast-paced growth of the City. These issues include the following:

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

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

## ADDRESSING CHALLENGES

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

### **LIMITING THE USE OF CITY FINANCIAL RESERVES**

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

### **PROVIDING FOR ECONOMIC DEVELOPMENT**

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



# BUDGET MESSAGE

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## **PLANNING FOR THE FUTURE**

As the national economy has slowly recovered from the effects of the Great Recession, Eagle Mountain is nearing growth rates similar to pre-recession levels. In order to best prepare for continued growth, the City has taken a proactive approach to prevent increasing long-term operational expenses through investments in preventative maintenance. Nowhere is this more apparent than in our investments in our roads. Significant investments have also been made in updating prescriptive planning documents so that we can more accurately schedule and manage capital investments for transportation, parks, trails and other capital assets.

## **MAINTAINING SERVICE LEVELS**

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

## **GOALS IN BUDGET DEVELOPMENT**

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

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

## **CITY OBJECTIVES**

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



In order to fulfill these objectives, Eagle Mountain has done the following in the FY 2020 Budget:

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

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

## CONCLUSION

As we look ahead towards our 25th anniversary, we project our population to continue to grow rapidly. Our rapid growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the City has matured as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision-making, strong long-range planning, and strategic positioning are all strengths of our City administrators and department heads. These strengths enable Eagle Mountain to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While sales and property tax revenues are increasing, we are mindful that economic trends are not permanent and that we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our City without drastically increasing long-term expenses.

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



# BUDGET MESSAGE

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## **BUDGET OVERVIEW**

We present a balanced budget for Fiscal Year 2019-2020 that meets the standards of all legal requirements and accepted administrative practices. The total expenditure budget for FY 2019-2020 is \$38.5 million, with \$14.2 million for General Fund expenditures. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

## **BUDGET ACHIEVEMENTS**

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Tom Westmoreland", with a stylized flourish at the end.

Mayor Tom Westmoreland

# STRATEGIC PLANNING

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## **INTRODUCTION**

In 2011, Eagle Mountain redefined its image and rebranded with a new logo and design. As part of this rebranding, the City decided to implement the Strategic Plan beginning with the FY 2011 budget. This Plan is designed to provide common direction to City staff as they fulfill the Mayor and City Council's vision for an ever-improving Eagle Mountain City. Committed to its community by increasing transparency, accountability, learning, and improvement, the City is taking a proactive approach in preparing for a better future.

## **STRATEGIC PLAN DEFINED**

The Strategic Plan is a long-range plan that identifies the overall mission of Eagle Mountain. It links to departmental goals and objectives in order to facilitate accomplishment of the stated mission in the future. This plan outlines the priorities of the City to inform citizens of what the City's long-term goals and focus are. The Strategic Plan illustrates how the City will deal with major issues facing our community currently and in the future.

## **STRATEGIC PLAN CREATION**

The City's Strategic Plan was created using information from citizens via an initial survey, open forums, and input from elected officials and City administrators. The Strategic Plan is continually refined to ensure it is an effective long-range planning tool. We are continually surveying the residents to judge the viability of the plan because we are an ever-changing city. Each municipal department utilizes the Strategic Plan by establishing goals, strategies, and measures that fall under the city-wide objectives and support each department's plan for the future.

## **STRATEGIC AREAS**

Eagle Mountain expanded its City-wide objectives a few years ago to better represent all it strives to provide citizens. These objectives include providing high-quality services, improving customer service and public image, providing transparency and accountability for City funds, promoting economic development, fostering community involvement, and prioritizing safety measures for City employees. Each of these objectives is an area which staff and elected officials consider when planning the future of the City. Eagle Mountain's overall Strategic Plan, as well as each departmental strategic plan, reflect these objectives and provide a common direction for employee efforts and resource allocation.

## **STRATEGIC BUDGET**

Each municipal division is responsible for developing a "Strategic Budget," which is the process Eagle Mountain follows to link the City's Strategic Plan and individual departmental strategy and performance to the budget.

# FIVE-YEAR CITY PLAN

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## INTRODUCTION

Eagle Mountain's plan and goals developed within the Strategic Plan are presented in the Five-Year City Plan. The Five-Year City Plan is designed to provide common direction to the City staff as they fulfill the Mayor and City Council's vision for an ever-improving Eagle Mountain. By creating future projections based on the City's growth, we can prepare for issues related to transportation, commercial development, and overall growth.

## METHODOLOGY

In order to assess the financial future of Eagle Mountain, we have provided revenue and expenditure projections for each fund. We have focused primarily on the General Fund and Enterprise Funds because they comprise most of the City's revenues and expenditures. Considering building permit trends, we project population growth of 12% per year. In order to be fiscally conservative, we implemented a 3% yearly growth rate into our projections. We also relied on five-year trends to determine future revenues and expenditures.

Aside from using estimated population growth, we worked with department heads to factor in anticipated changes in personnel and capital; we anticipate these two costs will have significant impact on future expenditures.

The following are five-year revenue and expenditure projection charts and graphs for the City's major funds. We believe the City is experiencing a fairly consistent pattern of growth that can reasonably be expected to continue through the foreseeable future. In order to provide the most accurate projections, we will adjust our projected figures as we see changes in services required, population size, or other factors we have not yet anticipated.

We have not included a revenue projection chart for the Capital Improvement Fund in this section of the budget as it is currently difficult to project exactly what future projects may be necessary in the coming years. The City is rapidly growing and changing, and therefore the capital costs are difficult to project. We have included a brief explanation of high-priority capital projects at the end of the Five-Year City Plan section.

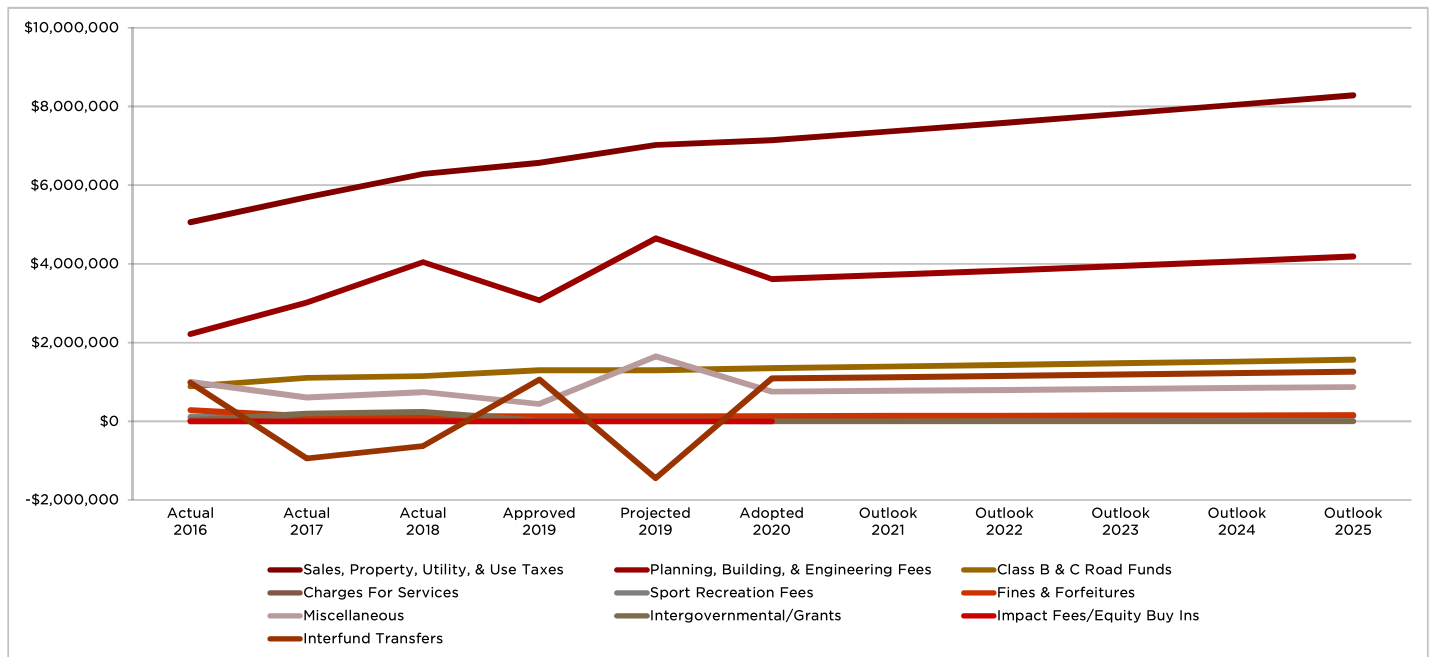
Though these projections are not concrete, they provide a broad illustration for the City's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it. These projections are not full-proof and do not account for possible economic recessions which may take place. However, based on the rapid growth for the past few years, we can reasonably expect the economy to continue to expand over the next few years.



# GENERAL FUND

## GENERAL FUND REVENUE PROJECTION

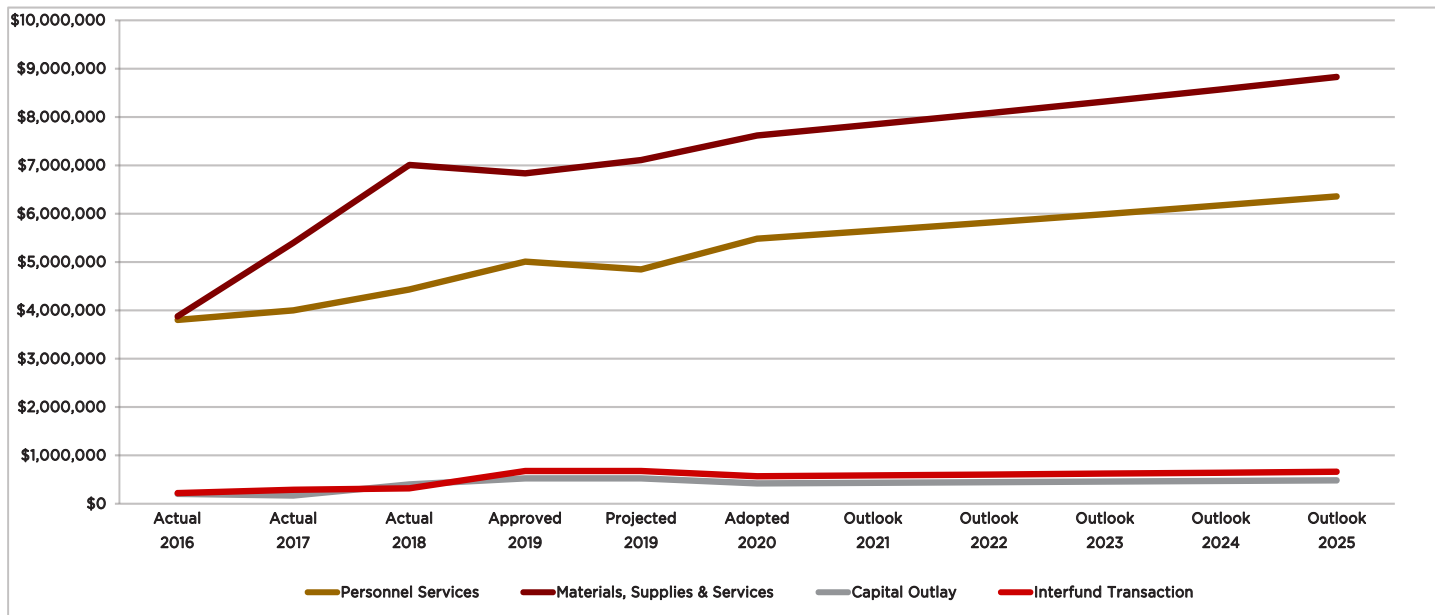
General Fund Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Sales, Property, Utility, & Use Taxes	\$ 5,060,489	\$ 5,694,479	\$ 6,289,512	\$ 6,570,000	\$ 7,019,000	\$ 7,147,000	\$ 7,361,410	\$ 7,582,252	\$ 7,809,720	\$ 8,044,011	\$ 8,285,332
Planning, Building, & Engineering Fees	\$ 2,214,940	\$ 3,012,330	\$ 4,046,681	\$ 3,075,550	\$ 4,649,050	\$ 3,612,050	\$ 3,720,412	\$ 3,832,023.85	\$ 3,946,985	\$ 4,065,394	\$ 4,187,356
Class B & C Road Funds	\$ 887,607	\$ 1,104,598	\$ 1,144,864	\$ 1,300,000	\$ 1,300,000	\$ 1,350,000	\$ 1,390,500	\$ 1,432,215	\$ 1,475,181	\$ 1,519,437	\$ 1,565,020
Charges For Services	\$ 3,936										
Sport Recreation Fees	\$ 108,414	\$ 132,387	\$ 88,885	\$ 117,600	\$ 120,000	\$ 114,500	\$ 117,935	\$ 121,473	\$ 125,117	\$ 128,871	\$ 132,737
Fines & Forfeitures	\$ 283,932	\$ 129,689	\$ 136,386	\$ 124,500	\$ 120,500	\$ 135,000	\$ 139,050	\$ 143,222	\$ 147,518	\$ 151,944	\$ 156,502
Miscellaneous	\$ 997,095	\$ 603,816	\$ 744,316	\$ 440,775	\$ 1,649,043	\$ 750,775	\$ 773,298	\$ 796,497	\$ 820,392	\$ 845,004	\$ 870,354
Intergovernmental/Grants	\$ 26,055	\$ 195,933	\$ 236,494	\$ 14,932	\$ 14,932						
Impact Fees/Equity Buy Ins											
Interfund Transfers	\$ 979,095	\$ (942,405)	\$ (628,130)	\$ 1,061,109	\$ (1,445,890)	\$ 1,087,629	\$ 1,120,257	\$ 1,153,865	\$ 1,188,481	\$ 1,224,136	\$ 1,260,860
<b>Revenue Total:</b>	<b>\$ 10,561,563</b>	<b>\$ 9,930,826</b>	<b>\$ 12,059,006</b>	<b>\$ 12,704,466</b>	<b>\$ 13,426,635</b>	<b>\$ 14,196,954</b>	<b>\$ 14,622,862</b>	<b>\$ 15,061,548</b>	<b>\$ 15,513,395</b>	<b>\$ 15,978,796</b>	<b>\$ 16,458,160</b>



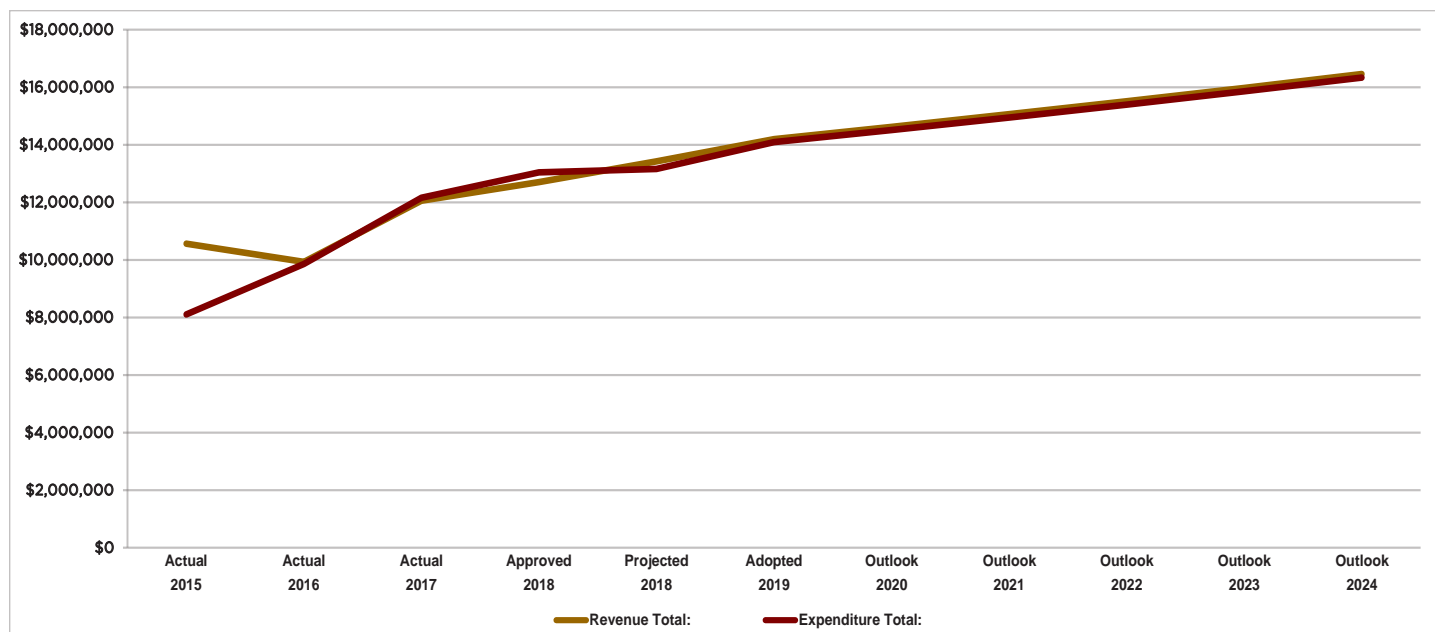
# FIVE-YEAR CITY PLAN

## GENERAL FUND EXPENDITURE PROJECTION

General Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	\$ 3,802,757	\$ 4,000,368	\$ 4,431,441	\$ 5,010,204	\$ 4,848,533	\$ 5,484,567	\$ 5,649,103.98	\$ 5,818,577	\$ 5,993,134	\$ 6,172,928	\$ 6,358,116
Materials, Supplies & Services	\$ 3,874,836	\$ 5,396,215	\$ 7,008,867	\$ 6,831,886	\$ 7,108,296	\$ 7,615,901	\$ 7,844,378.03	\$ 8,079,709	\$ 8,322,101	\$ 8,571,764	\$ 8,828,917
Capital Outlay	\$ 206,114	\$ 170,021	\$ 398,679	\$ 524,725	\$ 524,725	\$ 419,625	\$ 432,213.75	\$ 445,180	\$ 458,536	\$ 472,292	\$ 486,460
Interfund Transaction	\$ 220,455	\$ 288,668	\$ 317,070	\$ 676,950	\$ 676,950	\$ 569,718	\$ 586,810	\$ 604,414	\$ 622,546	\$ 641,223	\$ 660,459
<b>Expenditure Total:</b>	<b>\$ 8,104,162</b>	<b>\$ 9,855,272</b>	<b>\$ 12,156,057</b>	<b>\$ 13,043,766</b>	<b>\$ 13,158,504</b>	<b>\$ 14,089,811</b>	<b>\$ 14,512,505</b>	<b>\$ 14,947,880</b>	<b>\$ 15,396,317</b>	<b>\$ 15,858,206</b>	<b>\$ 16,333,953</b>



## GENERAL FUND REVENUE & EXPENDITURE COMPARISON







# ENTERPRISE FUND

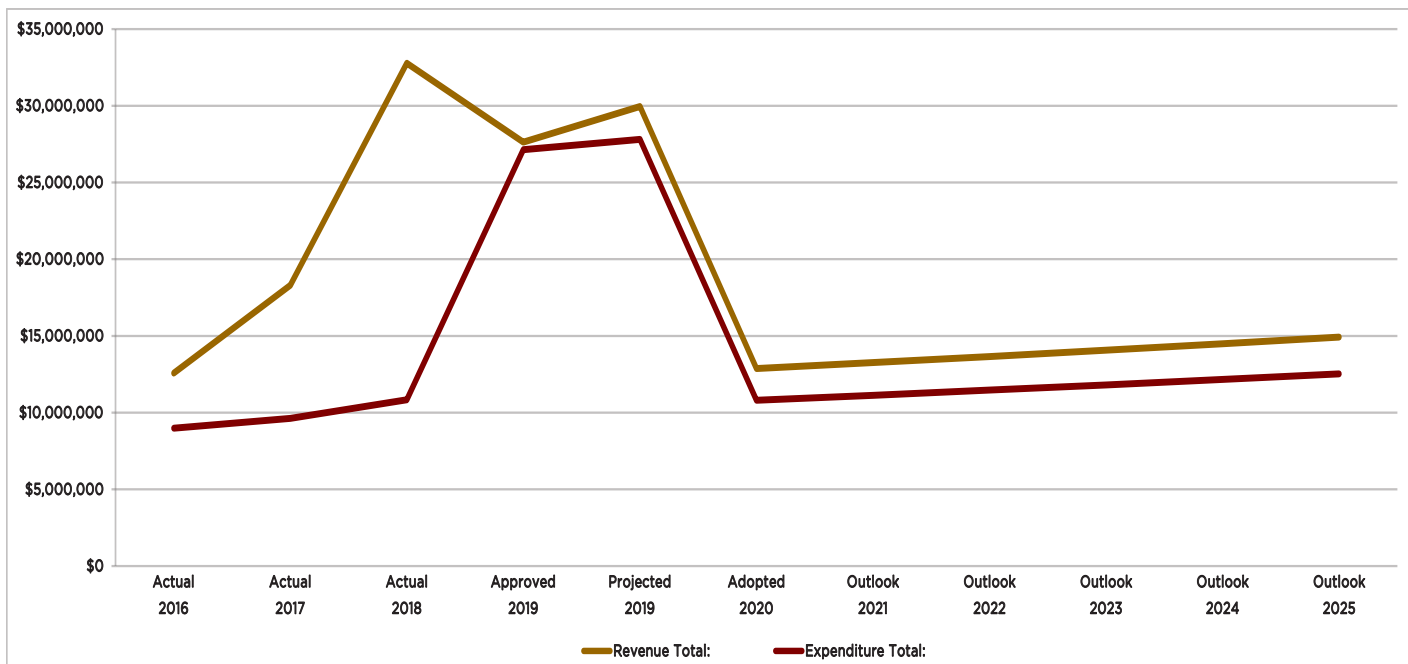
## ENTERPRISE FUND REVENUE PROJECTION

Enterprise Fund Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Charges for Services (less Gas/Electric)	\$ 7,548,042	\$ 8,316,604	\$ 9,293,694	\$ 9,150,000	\$ 10,497,700	\$ 10,785,000	\$ 11,108,550	\$ 11,441,807	\$ 11,785,061	\$ 12,138,613	\$ 12,502,771
Miscellaneous (less Gas/Electric)	\$ 4,461,764	\$ 7,051,944	\$ 21,448,650	\$ 16,902,000	\$ 18,011,955	\$ 1,251,800	\$ 1,289,354	\$ 1,328,035	\$ 1,367,876	\$ 1,408,912	\$ 1,451,179
Intergovernmental/Grants (less Gas/Electric)	\$ 54,000										
Interfund Transfers (less Gas/Electric)	\$ 512,463	\$ 2,930,091	\$ 2,034,163	\$ 1,577,889	\$ 1,450,000	\$ 837,000	\$ 862,110	\$ 887,973	\$ 914,612	\$ 942,051	\$ 970,312
<b>Revenue Total:</b>	<b>\$ 12,576,269</b>	<b>\$ 18,298,640</b>	<b>\$ 32,776,507</b>	<b>\$ 27,629,889</b>	<b>\$ 29,959,655</b>	<b>\$ 12,873,800</b>	<b>\$ 13,260,014</b>	<b>\$ 13,657,814</b>	<b>\$ 14,067,549</b>	<b>\$ 14,489,575</b>	<b>\$ 14,924,263</b>

## ENTERPRISE FUND EXPENDITURE PROJECTION

Enterprise Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services (less Gas/Electric)	\$ 1,058,521	\$ 1,034,098	\$ 1,158,507	\$ 1,259,091	\$ 1,183,305	\$ 1,394,363	\$ 1,436,194	\$ 1,479,280	\$ 1,523,658	\$ 1,569,368	\$ 1,616,449
Materials, Supplies & Services (less Gas/Electric)	\$ 5,860,626	\$ 6,196,726	\$ 7,325,251	\$ 4,112,700	\$ 4,273,094	\$ 4,540,400	\$ 4,676,612	\$ 4,816,910	\$ 4,961,418	\$ 5,110,260	\$ 5,263,568
Capital Outlay (less Gas/Electric)	\$ 29,699	\$ 55,594	\$ (48)	\$ 18,114,800	\$ 18,569,155	\$ 1,462,000	\$ 1,505,860	\$ 1,551,036	\$ 1,597,567	\$ 1,645,494	\$ 1,694,859
Debt Service (less Gas/Electric)	\$ 822,822	\$ 706,802	\$ 653,085	\$ 1,424,392	\$ 1,550,901	\$ 1,450,272	\$ 1,493,780	\$ 1,538,594	\$ 1,584,751	\$ 1,632,294	\$ 1,681,263
Interfund Transaction (less Gas/Electric)	\$ 1,212,959	\$ 1,625,588	\$ 1,704,677	\$ 2,234,499	\$ 2,234,500	\$ 1,960,251	\$ 2,019,059	\$ 2,079,630	\$ 2,142,019	\$ 2,206,280	\$ 2,272,468
<b>Expenditure Total:</b>	<b>\$ 8,984,627</b>	<b>\$ 9,618,807</b>	<b>\$ 10,841,473</b>	<b>\$ 27,145,482</b>	<b>\$ 27,810,955</b>	<b>\$ 10,807,286</b>	<b>\$ 11,131,505</b>	<b>\$ 11,465,450</b>	<b>\$ 11,809,413</b>	<b>\$ 12,163,696</b>	<b>\$ 12,528,607</b>

## ENTERPRISE FUND REVENUE & EXPENDITURE COMPARISON



# FIVE-YEAR CITY PLAN

## INTERNAL SERVICE FUND

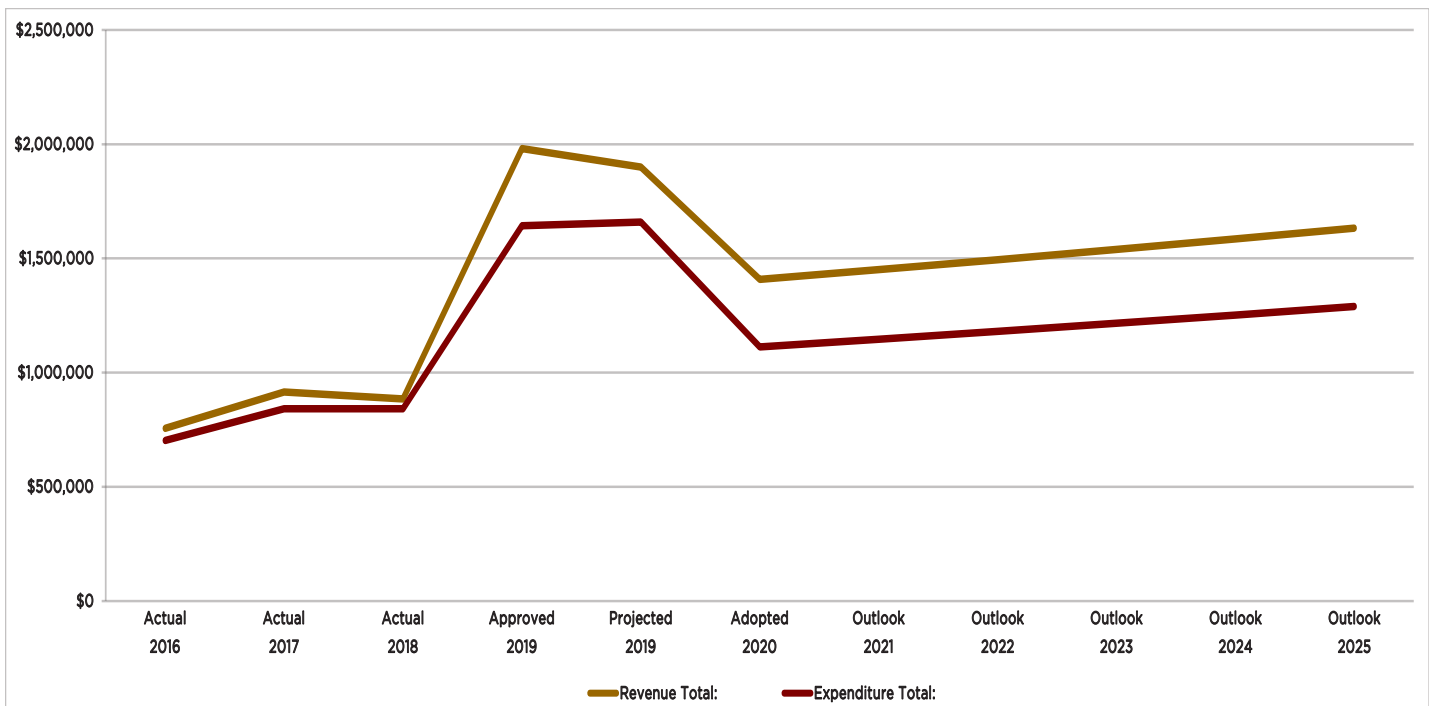
### INTERNAL SERVICE FUND REVENUE PROJECTION

Internal Service Fund Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Miscellaneous	\$ 22,146	\$ 49,686	\$ 54,719	\$ 80,500							
Interfund Transfers	\$ 734,027	\$ 865,867	\$ 830,104	\$ 1,900,340	\$ 1,900,340	\$ 1,408,431	\$ 1,450,684	\$ 1,494,205	\$ 1,539,031	\$ 1,585,202	\$ 1,632,758
<b>Revenue Total:</b>	<b>\$ 756,173</b>	<b>\$ 915,553</b>	<b>\$ 884,823</b>	<b>\$ 1,980,840</b>	<b>\$ 1,900,340</b>	<b>\$ 1,408,431</b>	<b>\$ 1,450,684</b>	<b>\$ 1,494,205</b>	<b>\$ 1,539,031</b>	<b>\$ 1,585,202</b>	<b>\$ 1,632,758</b>

### INTERNAL SERVICE FUND EXPENDITURE PROJECTION

Internal Service Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	\$ 146,172	\$ 222,346	\$ 233,946	\$ 284,092	\$ 280,478	\$ 401,757	\$ 413,809.31	\$ 426,224	\$ 439,010	\$ 452,181	\$ 465,746
Materials, Supplies & Services	\$ 551,295	\$ 616,021	\$ 606,719	\$ 294,825	\$ 314,925	\$ 334,025	\$ 344,046	\$ 354,367	\$ 364,998	\$ 375,948	\$ 387,227
Capital Outlay		233		1,063,758	1,063,758	376,758	388,061	399,703	411,694	424,044	436,766
Debt Service	\$ 5,555	\$ 3,425	\$ 1,321								
<b>Expenditure Total:</b>	<b>\$ 703,022</b>	<b>\$ 842,024</b>	<b>\$ 841,987</b>	<b>\$ 1,642,675</b>	<b>\$ 1,659,161</b>	<b>\$ 1,112,540</b>	<b>\$ 1,145,916</b>	<b>\$ 1,180,293</b>	<b>\$ 1,215,702</b>	<b>\$ 1,252,173</b>	<b>\$ 1,289,738</b>

### INTERNAL SERVICE FUND REVENUE & EXPENDITURE COMPARISON





# SPECIAL REVENUE FUND

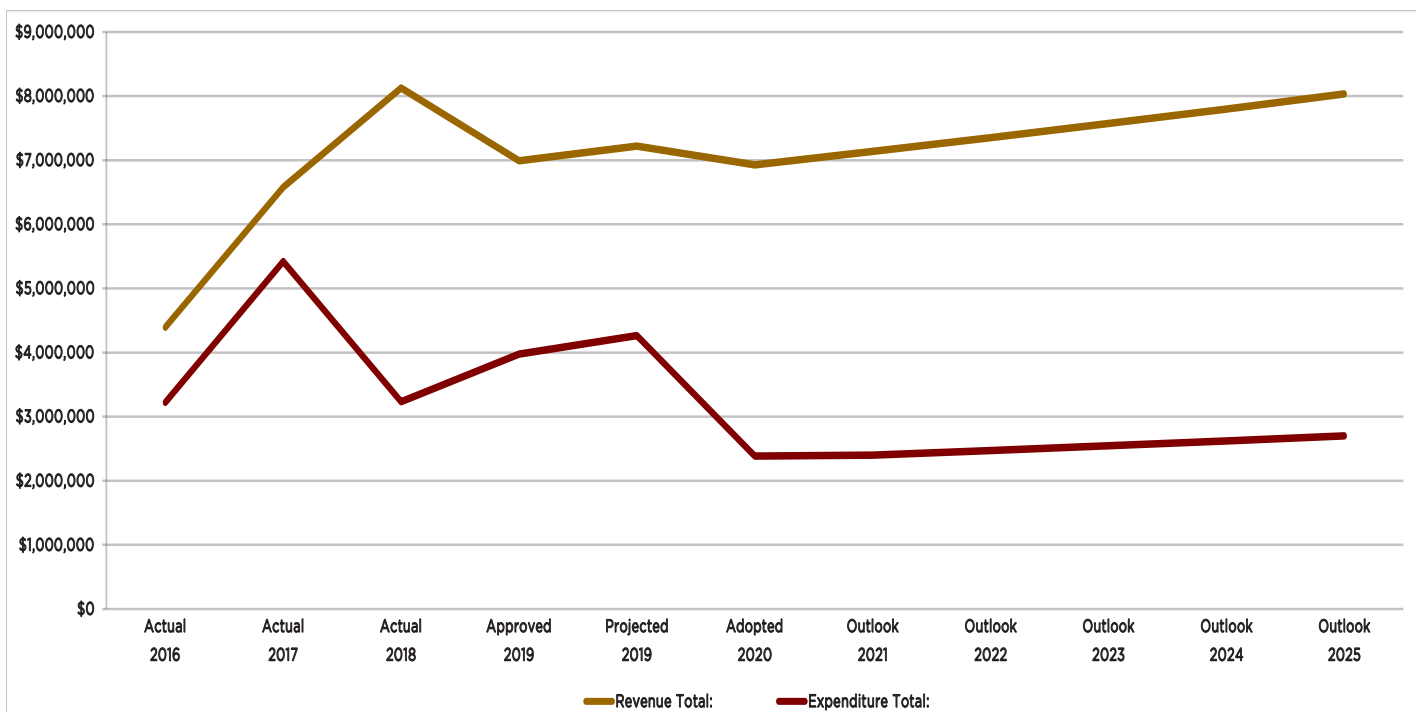
## SPECIAL REVENUE FUND REVENUE PROJECTION

Special Revenue Fund Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Charges for Services	\$ 39,347	\$ 88,114	\$ 23,585	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,660	\$ 23,340	\$ 24,040	\$ 24,761	\$ 25,504
Miscellaneous	\$ 6,811	\$ 6,957	\$ 95,598	\$ 129,480	\$ 172,691	\$ 171,600	\$ 176,748	\$ 182,050	\$ 187,512	\$ 193,137	\$ 198,931
Intergovernmental/Grants	\$ 5,000		\$ 14,430								
Impact Fees/Equity Buy Ins	\$ 4,240,338	\$ 6,407,752	\$ 7,932,235	\$ 6,840,750	\$ 7,027,826	\$ 6,736,225	\$ 6,938,312	\$ 7,146,461	\$ 7,360,855	\$ 7,581,681	\$ 7,809,131
Interfund Transfers	\$ 103,500	\$ 77,000	\$ 61,654								
<b>Revenue Total:</b>	<b>\$ 4,394,995</b>	<b>\$ 6,579,824</b>	<b>\$ 8,127,502</b>	<b>\$ 6,992,230</b>	<b>\$ 7,222,517</b>	<b>\$ 6,929,825</b>	<b>\$ 7,137,720</b>	<b>\$ 7,351,851</b>	<b>\$ 7,572,407</b>	<b>\$ 7,799,579</b>	<b>\$ 8,033,566</b>

## SPECIAL REVENUE FUND EXPENDITURE PROJECTION

Special Revenue Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Personnel Services	\$ 101,032	\$ 100,997	\$ 3,551	\$ 5,214	\$ 27,149	\$ 5,241	\$ 5,398	\$ 5,560	\$ 5,727	\$ 5,899	\$ 6,076
Materials, Supplies & Services	\$ 85,887	\$ 76,810	\$ 4,243	\$ 11,650	\$ 11,650	\$ 11,650	\$ 12,000	\$ 12,359	\$ 12,730	\$ 13,112	\$ 13,506
Interfund Transaction	\$ 2,178,686	\$ 4,141,023	\$ 2,614,051	\$ 2,455,000	\$ 2,470,107	\$ 1,541,700	\$ 1,587,951	\$ 1,635,590	\$ 1,684,657	\$ 1,735,197	\$ 1,787,253
Capital Outlay	\$ -	\$ -	\$ 66,273	\$ -	\$ -	\$ 55,000					
Reimbursement Agreements	\$ 855,851	\$ 1,102,001	\$ 545,280	\$ 1,505,000	\$ 1,755,989	\$ 771,800	\$ 794,954	\$ 818,803	\$ 843,367	\$ 868,668	\$ 894,728
<b>Expenditure Total:</b>	<b>\$ 3,221,455</b>	<b>\$ 5,420,831</b>	<b>\$ 3,233,398</b>	<b>\$ 3,976,864</b>	<b>\$ 4,264,895</b>	<b>\$ 2,385,391</b>	<b>\$ 2,400,303</b>	<b>\$ 2,472,312</b>	<b>\$ 2,546,481</b>	<b>\$ 2,622,875</b>	<b>\$ 2,701,562</b>

## SPECIAL REVENUE FUND REVENUE & EXPENDITURE COMPARISON



# FIVE-YEAR CITY PLAN

## DEBT SERVICE FUND

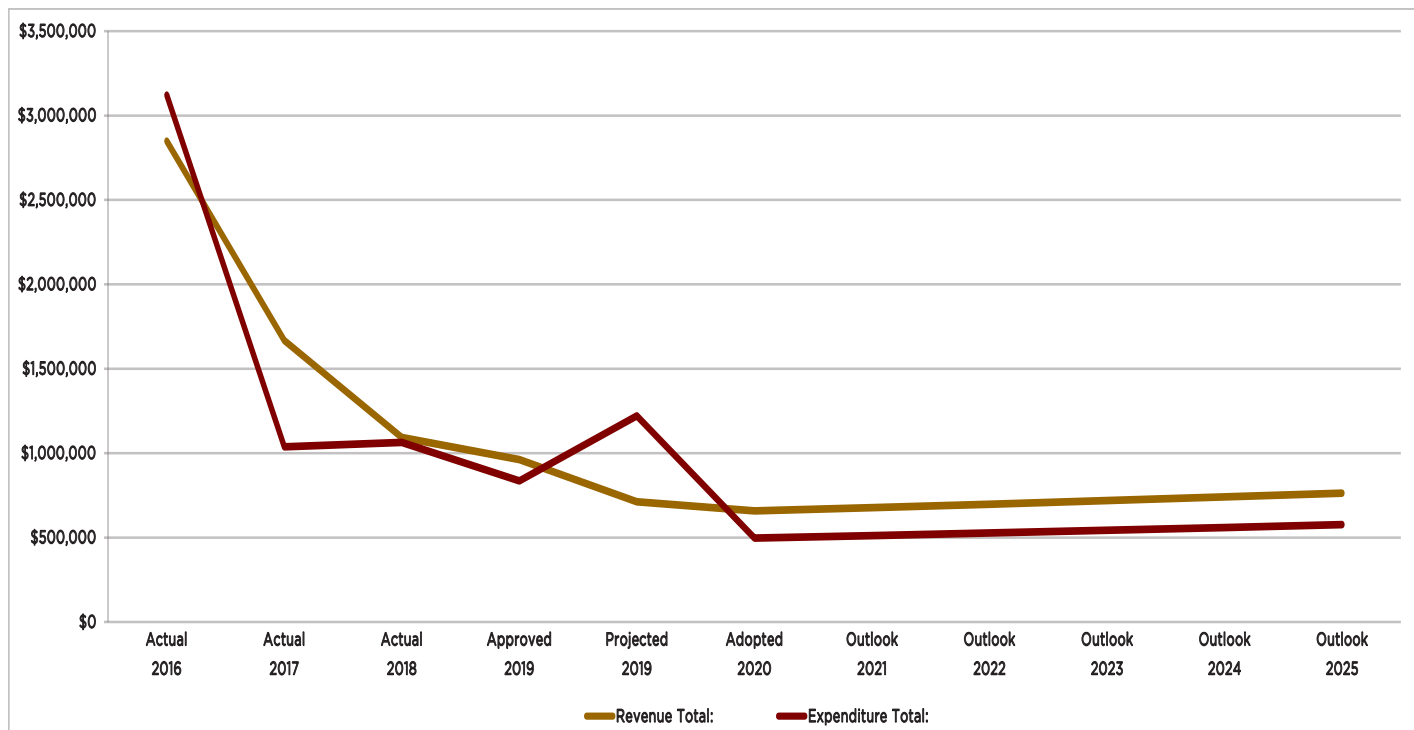
### DEBT SERVICE FUND REVENUE PROJECTION

Debt Service Fund Revenues	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Miscellaneous	\$ 5,817	\$ 7,546	\$ 11,307	\$ 441,505	\$ 19,990	\$ 8,010	\$ 8,250.30	\$ 8,498	\$ 8,753	\$ 9,015	\$ 9,286
Impact Fees/Equity Buy Ins	\$ 920,377	\$ 1,352,500	\$ 822,809	\$ 320,000	\$ 487,061	\$ 450,000	\$ 463,500	\$ 477,405	\$ 491,727	\$ 506,479	\$ 521,673
Interfund Transfers			\$ (339)								
Assessments	\$ 1,922,459	\$ 307,641	\$ 258,551	\$ 200,000	\$ 205,525	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 231,855
<b>Revenue Total:</b>	<b>\$ 2,848,653</b>	<b>\$ 1,667,687</b>	<b>\$ 1,092,328</b>	<b>\$ 961,505</b>	<b>\$ 712,576</b>	<b>\$ 658,010</b>	<b>\$ 677,750</b>	<b>\$ 698,083</b>	<b>\$ 719,025</b>	<b>\$ 740,596</b>	<b>\$ 762,814</b>

### DEBT SERVICE FUND EXPENDITURE PROJECTION

Debt Service Fund Expenditures	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook	2025 Outlook
Materials, Supplies & Services	\$ 3,737	\$ 3,222	\$ 6,138								
Interfund Transaction	\$ 363,208	\$ 30,000	\$ (339)		\$ 60,000						
Debt Service	\$ 2,753,881	\$ 1,004,570	\$ 1,058,013	\$ 836,108	\$ 1,161,096	\$ 497,082	\$ 511,994	\$ 527,354	\$ 543,175	\$ 559,470	\$ 576,254
<b>Expenditure Total:</b>	<b>\$ 3,120,826</b>	<b>\$ 1,037,792</b>	<b>\$ 1,063,812</b>	<b>\$ 836,108</b>	<b>\$ 1,221,096</b>	<b>\$ 497,082</b>	<b>\$ 511,994</b>	<b>\$ 527,354</b>	<b>\$ 543,175</b>	<b>\$ 559,470</b>	<b>\$ 576,254</b>

### DEBT SERVICE FUND REVENUE & EXPENDITURE COMPARISON





## CAPITAL IMPROVEMENTS

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

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

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



# FY 2020: MAJOR FACTORS

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## INTRODUCTION

The following section seeks to put the FY 2020 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

## ECONOMIC FACTORS

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

### TAXES

In this fiscal year, Eagle Mountain projects to see growth in sales tax revenues and slight increases in property tax revenues. This is due primarily from the continually improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Additionally, the City welcomed several new businesses, including Facebook, which will greatly impact the City's tax revenue in future years. Eagle Mountain's property tax rate decreased from 0.1011% to .0924%. However, due to population growth and increasing home prices, the City anticipates an increase over FY 2019's projected property tax revenue.

### BUILDING FEES

The City has seen a large jump in the number of building permits issued. In FY 2019 the City issued 883 residential building permits, approximately 37 less than last year. From a macroeconomic perspective, this is a by-product of a national economy that has somewhat slowed.

### FUND BALANCES

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

### BOND FINANCING

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



## **HEALTH INSURANCE COSTS**

As is the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. The City has moved to a new health insurance plan for employees in FY 2019 in order to minimize health insurance costs and maintain competitive pricing.

## **CAPITAL PROJECTS**

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities and public services, the City has been required to embark on many infrastructure improvements (capital projects) to accommodate not only the current population, but thousands more residents each year. In FY 2020, the City is focused on making significant improvements to recreation facilities and transportation connectivity.

## **RECREATION COSTS**

Eagle Mountain is also one of the youngest cities in Utah, with a median age of 19 years old (2017 American Community Survey 5-Year Estimate). The large number of children in the City maintains this low median age. However, as these children age, demand for recreational opportunities increase.

# **POLITICAL FACTORS**

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

## **TRANSPARENCY**

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

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

## **FUND STRUCTURE CHANGES**

There are no structural changes to funds for the FY 2020 budget. The Economic Development Fund was moved to the General Fund in FY 2018, so the majority of its history is still reflected within the Special Revenues Fund.

# FY 2020 MAJOR FACTORS

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## ADMINISTRATIVE FACTORS

City administration is always working to improve the City. A few years ago, an administrative-initiated factor, the sale of the utilities, made a large impact on the budget. A little over a year ago, Eagle Mountain City finalized a deal with Facebook to bring one of the largest data centers in the world to the City. This will have a significant impact on the City in future years.

### **UTILITY SALE**

In November 2014, the citizens of Eagle Mountain voted to sell the gas and electric utilities to Questar Gas and Rocky Mountain Power. The sale of the utilities had a drastic effect on the budget. It decreased both revenues and expenditures by over \$10 million. Almost every fund shows some impact of this major change. Currently, the City has close to \$5.5 million in fund balances from these utilities that the City Council has directed staff to spend on City improvements. One project that was finished this past year, Cory Wride Memorial Park, was paid for with no debt, using money from the utility sales. The City will continue to partner with citizens and organizations to make high-value improvements within the community using these funds until they are exhausted.

### **FACEBOOK DATA CENTER**

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

## OTHER SERVICE LEVEL CHANGES

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

### **STREET AND PARK MAINTENANCE**

In FY 2018, Eagle Mountain significantly increased the budget for street maintenance. Street maintenance had an increase in budget of almost \$1 million from FY 2017 to FY 2018. The City increased the street maintenance budget to handle increasing numbers of street maintenance issues such as potholes, resurfacing, road widening, etc. In FY 2020, the City continues to maintain the higher service level and is making added effort to focus on preventive maintenance to extend the life of existing roads.

The Parks Department has also hired new employees in an effort to service the growing number of parks like Cory Wride Memorial Park. New parks amenities will come in FY 2020.

# MAJOR BUDGET CHANGES

As the City approached FY 2020, we faced difficult decisions about how to best appropriate funds to enable the City to accomplish its goals and move forward on a fiscally conservative path. As always, we have sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. The table below shows changes in revenues and expenses at a glance. This following section provides a summary of major expenditures changes from FY 2019, by major fund type.

Fund	2018 Actual	2019 Projected	2020 Adopted	2019-2020 Increase/Decrease
<b>Revenues</b>				
General	\$ 12,059,006	\$ 13,426,635	\$ 14,196,954	\$ 770,319
Enterprise	\$ 32,808,469	\$ 33,265,098	\$ 15,973,800	\$ (17,291,298)
Special Revenue	\$ 8,127,502	\$ 7,222,517	\$ 6,971,116	\$ (251,401)
Debt Service	\$ 1,092,328	\$ 844,820	\$ 658,010	\$ (186,810)
Capital Projects	\$ 6,020,624	\$ 15,330,781	\$ 6,425,000	\$ (8,905,781)
Internal Service	\$ 884,823	\$ 1,900,340	\$ 1,408,431	\$ (491,909)
<b>Total:</b>	<b>\$ 60,992,753</b>	<b>\$ 71,990,191</b>	<b>\$ 45,633,311</b>	<b>\$ (26,356,880)</b>
<b>Expenditures</b>				
General	\$ 12,156,057	\$ 13,158,504	\$ 14,089,811	\$ 931,307
Enterprise	\$ 14,407,678	\$ 29,836,846	\$ 13,907,286	\$ (15,929,560)
Special Revenue	\$ 3,233,398	\$ 4,264,895	\$ 2,385,391	\$ (1,879,504)
Debt Service	\$ 1,064,151	\$ 1,033,526	\$ 497,082	\$ (536,444)
Capital Projects	\$ 6,597,298	\$ 13,945,441	\$ 6,505,000	\$ (7,440,441)
Internal Service	\$ 841,987	\$ 1,659,161	\$ 1,112,540	\$ (546,621)
<b>Total:</b>	<b>\$ 38,300,568</b>	<b>\$ 63,898,373</b>	<b>\$ 38,497,110</b>	<b>\$ (25,401,263)</b>

## TOTAL BUDGET

- Decrease of \$25.4 million from FY 2019 Projected

### GENERAL FUND

- Increase of \$931 thousand from FY 2019 Projected
- Of this \$931 thousand increase, increases happened within the categories of personnel services, and materials, supplies and services.

### ENTERPRISE FUND

- Decrease of \$15.9 million from FY 2019 Projected
- Decrease is mainly due to decreases in capital outlay expenditures for water and sewer. and decreases in fund transfers for gas.

### SPECIAL REVENUE FUND

- Decrease of \$1.9 million from FY 2019 Projected

### INTERNAL SERVICE FUND

- Decrease of \$536 thousand from FY 2019 Projected

### CAPITAL IMPROVEMENTS FUND

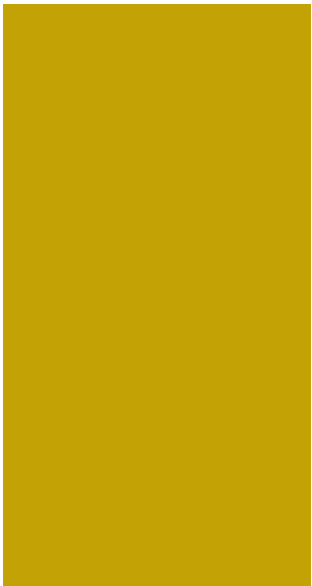
- Decrease of \$7.4 million from FY 2018 Projected
- Decrease is mainly due to fewer road improvements needed in the upcoming year.

### DEBT SERVICE FUND

- Decrease of \$547 thousand from FY 2018 Projected







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# FUND DESCRIPTIONS

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## FUND DESCRIPTION OVERVIEW

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

## CITY FUND TYPES

### **1. GENERAL FUND (MAJOR FUND: 37% OF EXPENDITURES)**

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

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

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



## **2. SPECIAL REVENUE FUND (NON-MAJOR FUND: 6% OF EXPENDITURES)**

The Special Revenue Fund encompasses funds that have revenue sources designated for specific purposes. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue Fund includes all impact fee funds, the Cemetery Fund, and the Storm Water Fund. The Cemetery and Storm Water funds use revenues from burial plot sales and storm drain fees, respectively.

## **3. ENTERPRISE FUND (MAJOR FUND: 36% OF EXPENDITURES)**

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

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

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

## **4. INTERNAL SERVICE FUND (NON-MAJOR FUND: 3% OF EXPENDITURES)**

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

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

# FUND DESCRIPTIONS

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## **5. CAPITAL PROJECTS FUND (NON-MAJOR FUND: 17% OF EXPENDITURES)**

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

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

## **6. DEBT SERVICE FUND (NON-MAJOR FUND: 1% OF EXPENDITURES)**

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



# FUND STRUCTURE

REVENUE SOURCE	FUND NAME	SUB ACCOUNTS	FUND USES
<ul style="list-style-type: none"> <li>• Administrative Charges from Enterprise Fund</li> <li>• Charge for Services</li> <li>• Fines &amp; Forfeits</li> <li>• Grants</li> <li>• Inter-governmental Revenues</li> <li>• Licenses &amp; Permits</li> <li>• Miscellaneous Revenue</li> <li>• Property Tax</li> <li>• Sales Tax</li> <li>• Utility Franchise Fee</li> </ul>	<b>General Fund</b>	<ul style="list-style-type: none"> <li>• Attorney</li> <li>• Building</li> <li>• Economic Development</li> <li>• Engineering</li> <li>• Executive</li> <li>• Finance</li> <li>• Legislative</li> <li>• Library</li> <li>• Non-Departmental</li> <li>• Parks</li> <li>• Planning</li> <li>• Police</li> <li>• Recorder</li> <li>• Recreation</li> <li>• Senior Council</li> <li>• Special Events</li> <li>• Streets &amp; Roads</li> <li>• Youth Council</li> </ul>	<ul style="list-style-type: none"> <li>Capital</li> <li>General Operations</li> <li>Inter-fund Contributions</li> <li>Economic Development</li> </ul>
<ul style="list-style-type: none"> <li>• Impact Fees</li> <li>• Interest Earnings</li> <li>• Charges for Services</li> <li>• Utility Billing(User Fees)</li> </ul>	<b>Special Revenue Fund</b>	<ul style="list-style-type: none"> <li>• Cemetery</li> <li>• Storm Water</li> <li>• Parks &amp; Trail Impact Fee</li> <li>• Storm Water Impact Fee</li> <li>• Transportation Impact Fee</li> <li>• Wastewater Impact Fee</li> <li>• Water Impact Fee</li> </ul>	<ul style="list-style-type: none"> <li>Inter-fund Contributions to Debt Service &amp; Capital Facilities</li> <li>Cemetery &amp; Storm Drain Maintenance</li> </ul>
<ul style="list-style-type: none"> <li>• Equity Buy-In</li> <li>• Interest Earnings</li> <li>• Special Assessments</li> </ul>	<b>Debt Service Fund</b>	<ul style="list-style-type: none"> <li>• ST 2013 (2000-1 SID)</li> <li>• 2013 SID (SAA 2013-1)</li> <li>• 2005 A (98-1 SID)</li> <li>• 97-1 SID</li> <li>• 98-3 SID</li> </ul>	<ul style="list-style-type: none"> <li>Bond Principal</li> <li>Interest Payments</li> </ul>
<ul style="list-style-type: none"> <li>• Transfers from Enterprise/Utility and Special Revenue Funds</li> <li>• Grants</li> </ul>	<b>Capital Improvements Fund</b>	<ul style="list-style-type: none"> <li>• Parks</li> <li>• Streets</li> <li>• Sewer</li> <li>• Water</li> </ul>	<ul style="list-style-type: none"> <li>Construction of Capital Facilities</li> </ul>
<ul style="list-style-type: none"> <li>• Connection Fees</li> <li>• Transfer from Special Revenue Fund</li> <li>• Interest Earnings</li> <li>• Utility Billing(User Fees)</li> </ul>	<b>Enterprise/Utility Fund</b>	<ul style="list-style-type: none"> <li>• Sewer</li> <li>• Solid Waste</li> <li>• Water</li> </ul>	<ul style="list-style-type: none"> <li>Provision of Utility Services</li> </ul>
<ul style="list-style-type: none"> <li>• Transfers from Enterprise/Utility and General Funds</li> <li>• Sale of Assets</li> </ul>	<b>Internal Service Fund</b>	<ul style="list-style-type: none"> <li>• General Vehicle Fleet</li> <li>• GIS</li> <li>• Utility Billing</li> </ul>	<ul style="list-style-type: none"> <li>Vehicle Acquisition &amp; Maintenance</li> <li>GIS Maintenance</li> <li>Utility Billing Costs</li> </ul>

# FUND STRUCTURE BY ACTIVITY

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

# BASIS OF BUDGETING

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## ACCOUNTING VS. BUDGETING BASIS

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

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

## ACCOUNTING BASIS

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

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

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

# BUDGET PROCESS

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## PREPARATION

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

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

During this time, the Mayor met with City Council to discuss ideas and goals related to the budget before a draft was prepared.

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

## REVIEW

The following are the dates and actions the Council took for the adoption of the FY 2019-2020 budget:

- On April 16, 2019, the City Council held a work session to review the proposed budget for distribution to the public.
- On May 7, 2019, the City Council adopted the tentative budget and set a public hearing for May 21, 2019 to receive public input on the adoption of the final budget.
- On June 18, 2019, a second public hearing was held prior to the adoption of the final budget.

## ADOPTION

Following review, the proposed final budget was made publicly available, and a final public hearing was held on June 18, 2019. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2019-2020 fiscal year.

## AMENDMENTS

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





The City's 2020 fiscal year begins on July 1, 2019 and ends one year later on June 30, 2020. Therefore, this budget is referred to as the Fiscal Year 2020 (i.e. July 2019 – June 2020) Budget. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

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

\*Note: The FY 2019 Budget Calendar complies with the requirements outlined in the Utah State Code, which is included later in this section.

# BUDGET PROCESS

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1

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

2

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

3

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

4

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

5

The final budget is adopted and presented to citizens.

# UTAH STATE CODE

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

## BUDGET PREPARATION AND ADOPTION

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

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

## BUDGET CHANGES

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

# FINANCIAL POLICIES

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## PURPOSE OF BUDGETARY & FINANCIAL POLICIES

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

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

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

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

## GENERAL BUDGET POLICIES

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

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



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

## REVENUE POLICIES

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

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

## EXPENDITURE POLICIES

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

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

## DEBT POLICIES

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

- 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 financed.
- Maintain good communications with bond rating agencies concerning the City's financial condition. Seek to improve the City's bond rating.



# FINANCIAL POLICIES

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## CAPITAL FACILITIES POLICIES

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

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

## REPORTING POLICIES

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

- Prepare and deliver 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 do the following:

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



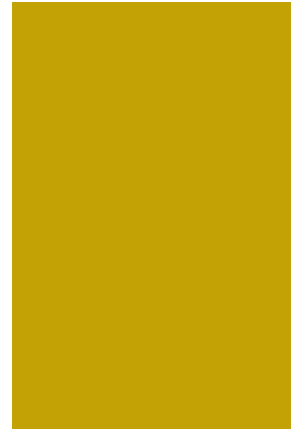
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# PERSONNEL SUMMARIES

## FY 2020 STAFFING OVERVIEW

Funding for personnel costs within the City has increased slightly this fiscal year. Full-Time Equivalencies (FTEs) have also increased slightly this fiscal year and totals approximately 105.25 FTEs. The City continues to experience growth and has added positions to maintain service levels.

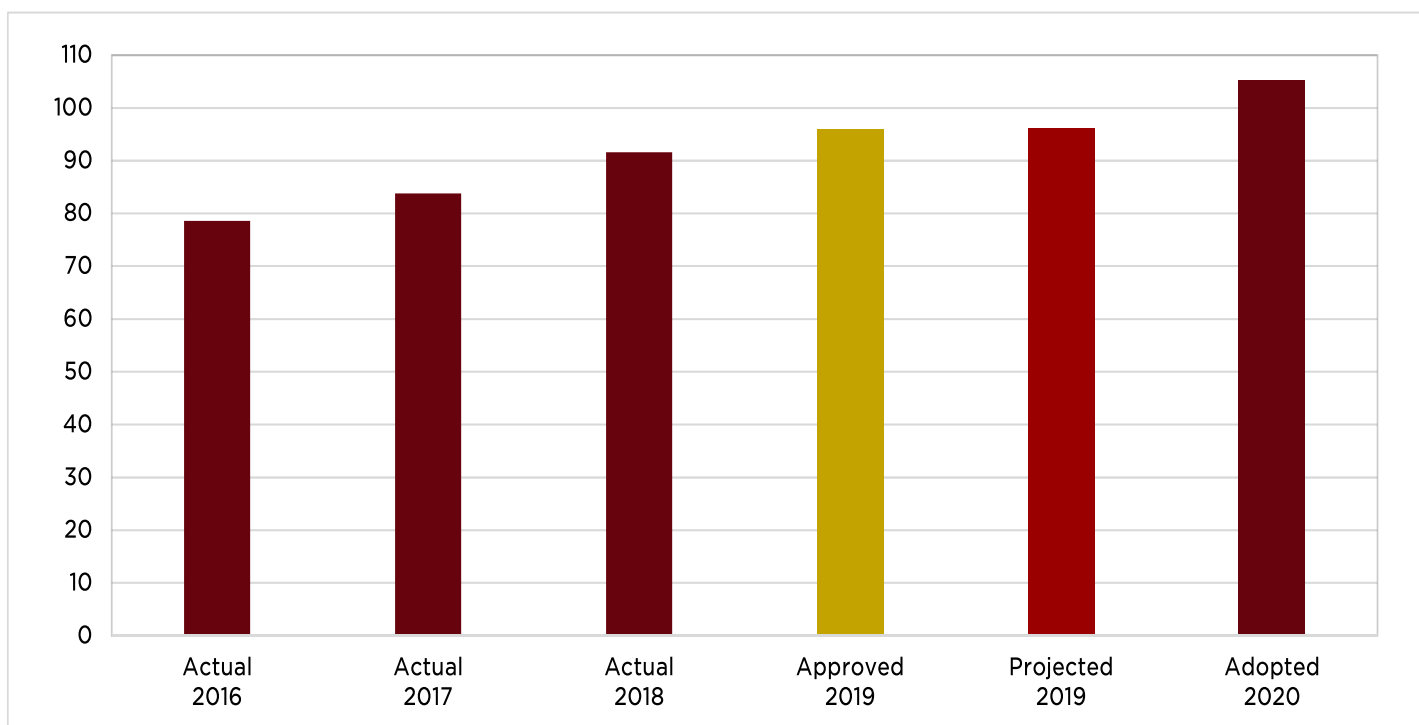
## PERSONNEL TRENDS

The City added approximately 9.07 FTEs overall. FTE increased in the General Fund in six departments, in the Enterprise Fund in one department, and in the Internal Services Fund in three departments. The Special Revenue Fund had no changes in FTEs from 2019. Specific changes will be detailed on the following page.

## PERSONNEL SUMMARY

The City of Eagle Mountain has 31 departments with the majority falling within the General Fund (21). In addition, the General Fund is where the majority of the FTEs (79.67) are staffed. The Police Department, within the General Fund, is contracted through the Utah County Sheriff's Department and therefore employees staffed in the Police Department are not counted as FTEs (although crossing guard FTEs, which are included in this Department for funding purposes, are counted). The chart below shows FTE's by year and on the following page, a chart illustrates FY 2019 FTEs and employees by department and fund. Departments with 0 FTEs were not included in the chart.

### FY 2016-FY 2020 TOTAL NUMBER OF FTEs







# STAFFING CHANGES FOR FY 2020

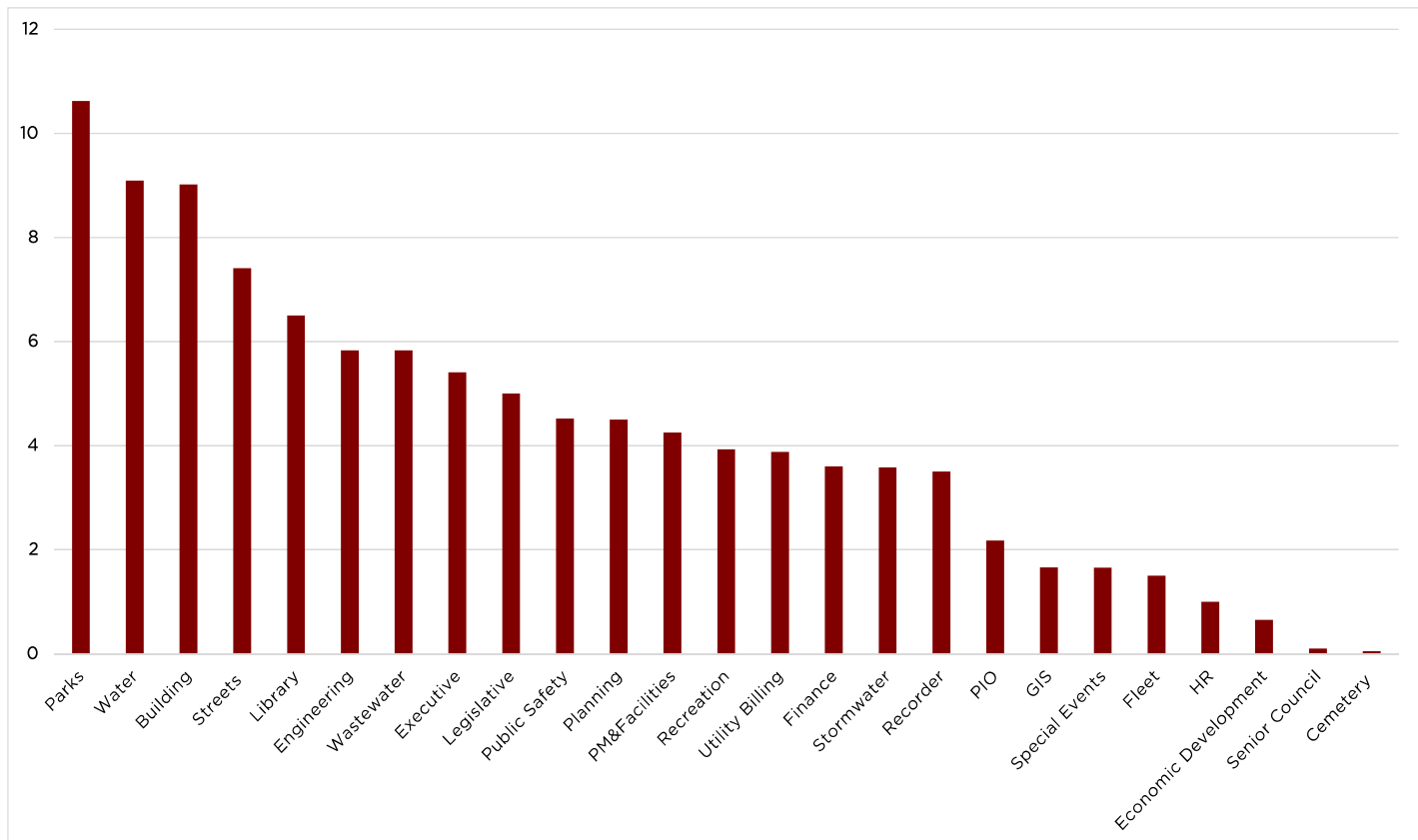
## DEPARTMENT FTE DECREASES:

- None

## DEPARTMENT FTE INCREASES:

- Engineering (1.5)
- Recreation (0.4)
- Project Management & Facilities (1.5)
- Building (0.83)
- Parks (1.5)
- Library (0.18)
- Water (1.62)
- Utility Billing (0.38)
- GIS (0.16)
- Fleet (1.0)

## FY 2020 FTE BY DEPARTMENT



The chart above illustrates Full-Time Equivalencies and personnel by department for FY 2020.

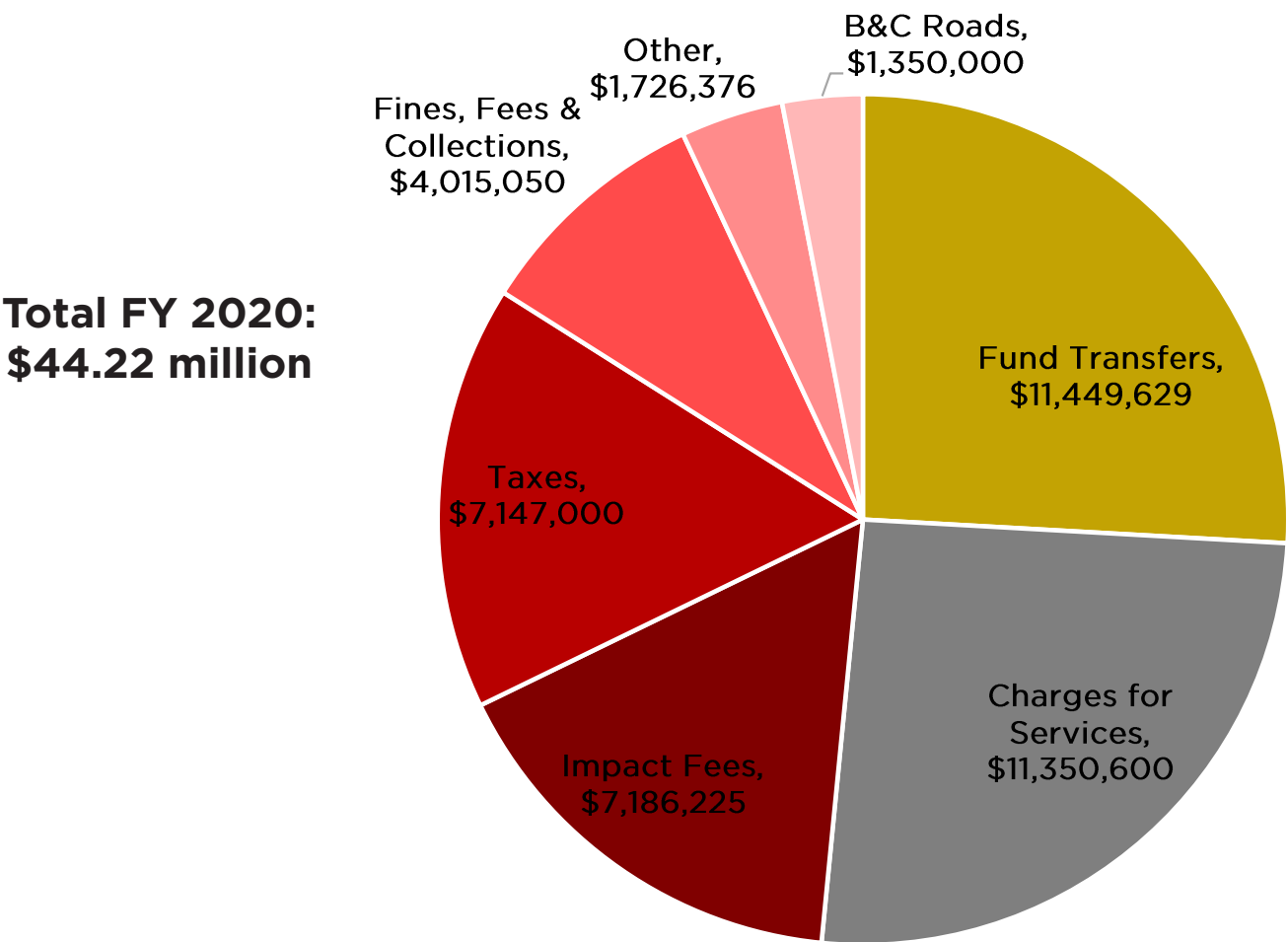
# REVENUE OVERVIEW

## INTRODUCTION

The total operating revenues for Eagle Mountain’s combined funds for Fiscal Year 2020 amounts to \$45.63 million, a decrease of 36.61% from the \$71.99 million projection for FY 2018. The decrease occurred primarily because of decreases in the Enterprise Fund.

## SUMMARY OF TOTAL REVENUE SOURCES

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





## TOTAL REVENUE CATEGORIES

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

## REVENUE PROJECTION METHODOLOGY

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

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

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

The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than estimated. Minimal revenue related to disposable income seems to reflect a cautious mood in consumers, while property tax revenues continue to reflect the residential and commercial desirability of Eagle Mountain.

# REVENUE OVERVIEW

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## FUND REVENUE SUMMARIES

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

### **GENERAL FUND**

The General Fund is the largest fund in the budget, accounting for 31% of total revenues. General Fund revenues will increase in FY 2020 by 5.74% from \$13.43 million projected for FY 2019 to \$14.20 million in FY 2020. This increase can be attributed to increases in sales, property, utility, and use taxes; B&C road funds; sport recreation fees; grants; and interfund transfers. Revenues from taxes are expected to continue increasing as the city continues to experience rapid growth in population and businesses.

### **ENTERPRISE FUND**

The Enterprise Fund is the second largest fund in the budget, comprising 35% of total revenues. Enterprise Fund revenues will decrease in FY 2020 by 51.98% from \$33.27 million projected for FY 2019 to \$15.97 million in FY 2020.

### **SPECIAL REVENUE FUND**

The Special Revenue Fund is a Non-Major fund in the budget, accounting for 15% of total revenues. The Special Revenue Fund used to include Economic Development Incubator but that fund was moved to the General Fund in FY 2018. The Special Revenue Fund includes the Cemetery, Impact Fees, and Storm Water funds. This Fund is proposed to decrease 3.48% from \$7.22 million projected for FY 2019 to \$6.97 million in FY 2020.

### **CAPITAL IMPROVEMENTS FUND**

The Capital Improvements Fund occupies 14% of the total revenues. Capital revenues are expected to decrease 58.09% from \$15.33 million projected for FY 2019 to \$6.43 million for FY 2020.

### **DEBT SERVICE FUND**

The Debt Service Fund is a Non-Major fund, comprising only 1% of total revenues. This Fund is proposed to decrease 22.11% from \$844 thousand projected for FY 2019 to \$658 thousand in FY 2020.

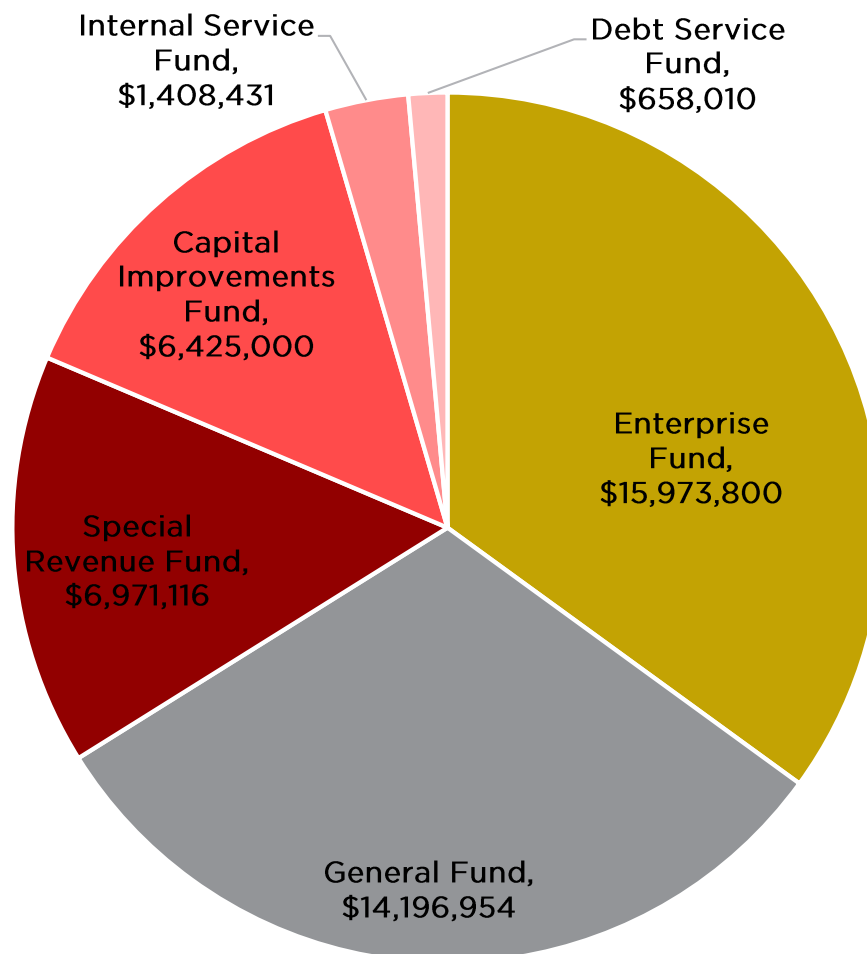


## INTERNAL SERVICE FUND

The Internal Service Fund is a Non-Major fund in the overall budget comprising 3% of total revenues. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service revenues are proposed to decrease 25.89% from \$1.9 million projected for FY 2019 to \$1.41 million in FY 2020.

## PORTION OF TOTAL REVENUE BY FUND

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





# EXPENDITURE OVERVIEW

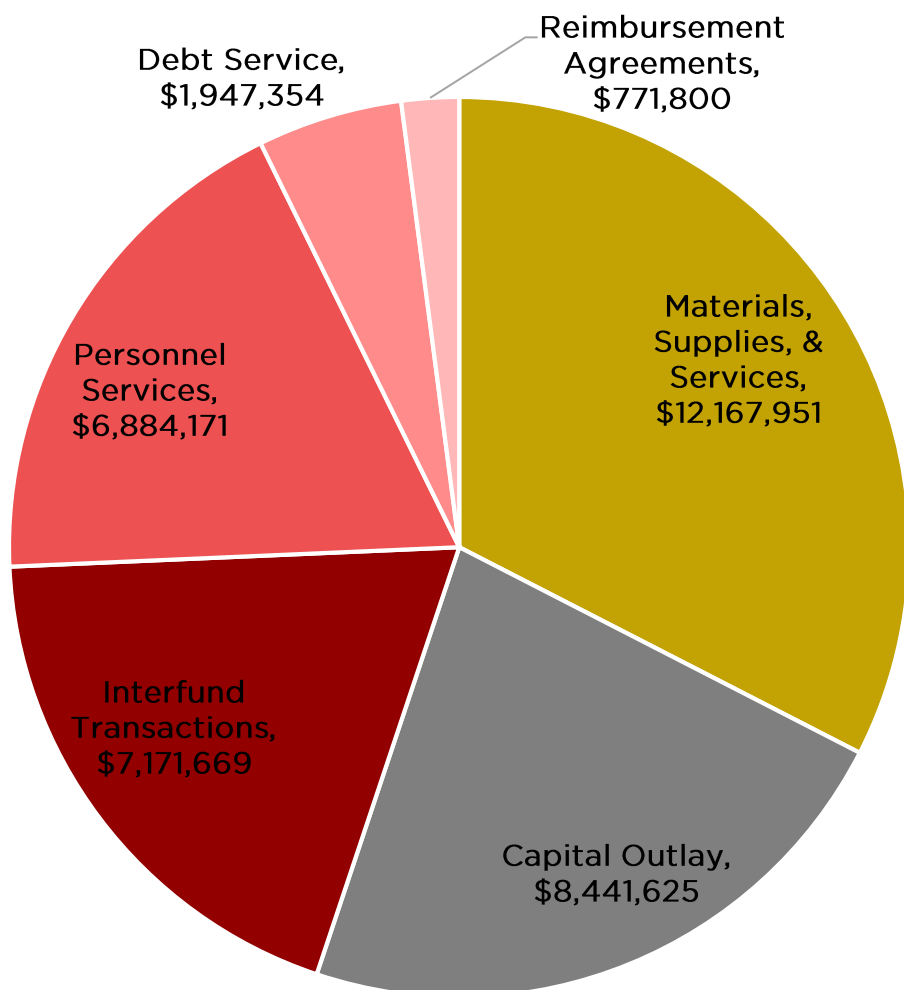
## INTRODUCTION

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2020 amounts to \$39 million, a decrease of 39.75% from the 2019 projection of \$72 million.

## SUMMARY OF TOTAL EXPENDITURE CATEGORIES

The following chart details the various expenditure categories for the City across all the funds. We will explore expenditures broken down by fund throughout the budget in the department sections. This chart gives an overall picture of how Eagle Mountain City is spending its money.

**Total FY 2020:  
\$37.38 Million**





# EXPENDITURE PROJECTION METHODOLOGY

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

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

## FUND EXPENDITURE SUMMARIES

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

### **GENERAL FUND**

The General Fund is the largest fund in the budget accounting for 37% of total expenditures. General Fund expenditures will increase in FY 2020 by 7.08% from \$13.16 million projected for FY 2019 to \$14.09 million in FY 2020.

### **ENTERPRISE FUND**

The Enterprise Fund is the second largest fund in the budget accounting for 36% of City expenditures. Enterprise expenditures are expected to decrease by 53.39% from \$29.84 million projected for FY 2019 to \$13.91 million in FY 2020.

### **SPECIAL REVENUE FUND**

The Special Revenue Fund is a Non-Major fund in the overall budget comprising 6% of total City expenditures. The Special Revenue fund includes the Cemetery Fund, Storm Water, and Impact Fees as it has in previous years. The Economic Development Incubator Fund was moved to the General Fund in FY 2018. This Fund is proposed to decrease 44.07%, from \$4.26 million projected for FY 2019 to \$2.39 million in FY 2020.

# EXPENDITURE OVERVIEW

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## **CAPITAL IMPROVEMENTS FUND**

The Capital Improvements Fund occupies 17% of the total expenditures. Capital expenditures are expected to decrease 53.35% from \$13.95 million projected for FY 2019 to \$6.51 million for FY 2020.

## **DEBT SERVICE FUND**

The Debt Service fund is a Non-Major fund, comprising 1% of total City expenditures. This Fund is proposed to decrease 51.90%, from \$1.03 million projected for FY 2019 to \$497 thousand in FY 2020.

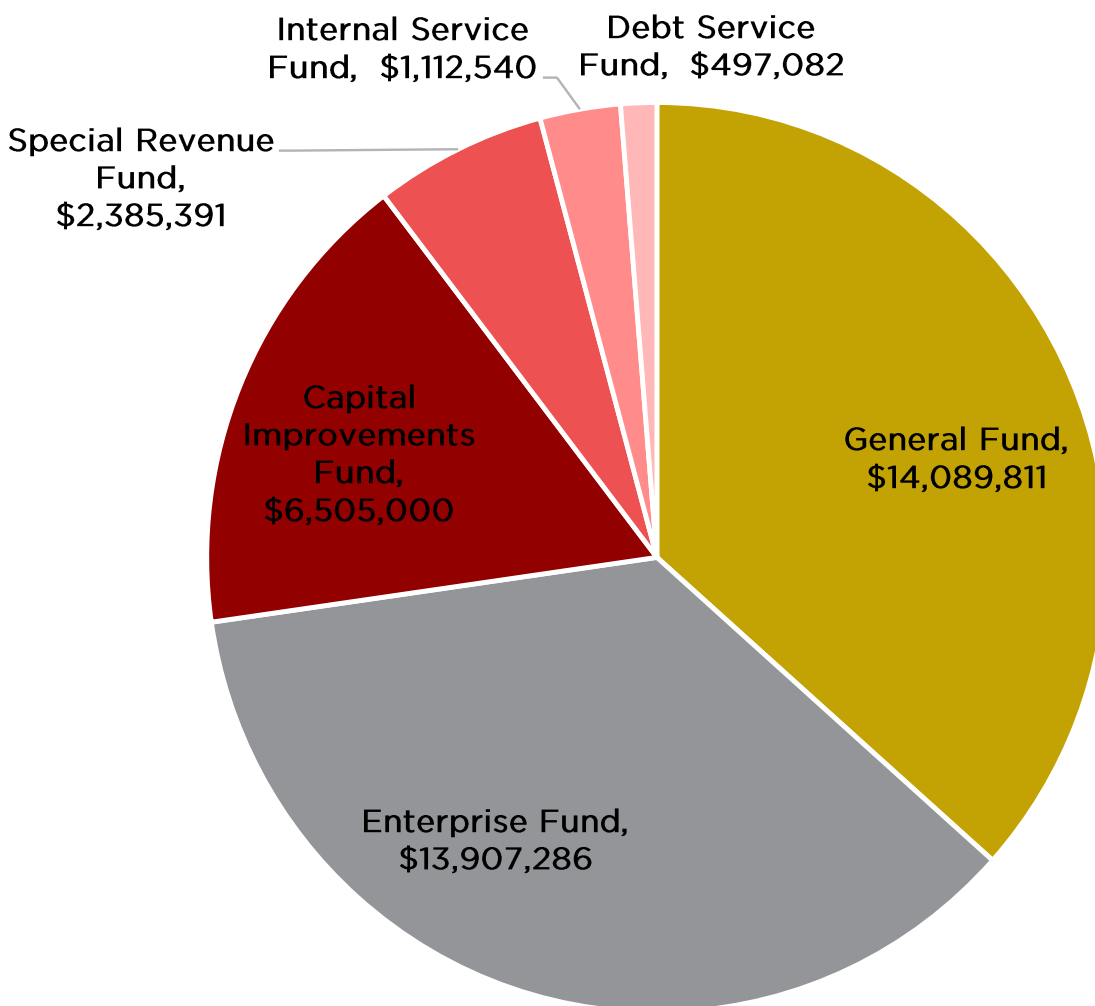
## **INTERNAL SERVICE FUND**

The Internal Service Fund is a Non-Major fund in the overall budget comprising 3% of total spending. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to decrease 32.95% from \$1.66 million projected for FY 2019 to \$1.11 million for FY 2020.



## PORTION OF TOTAL EXPENDITURES BY FUND

This chart shows the breakdown of total expenditures by fund. The General Fund and Enterprise Funds (Utilities) are where most expenditures are made.



# CONSOLIDATED FINANCIALS

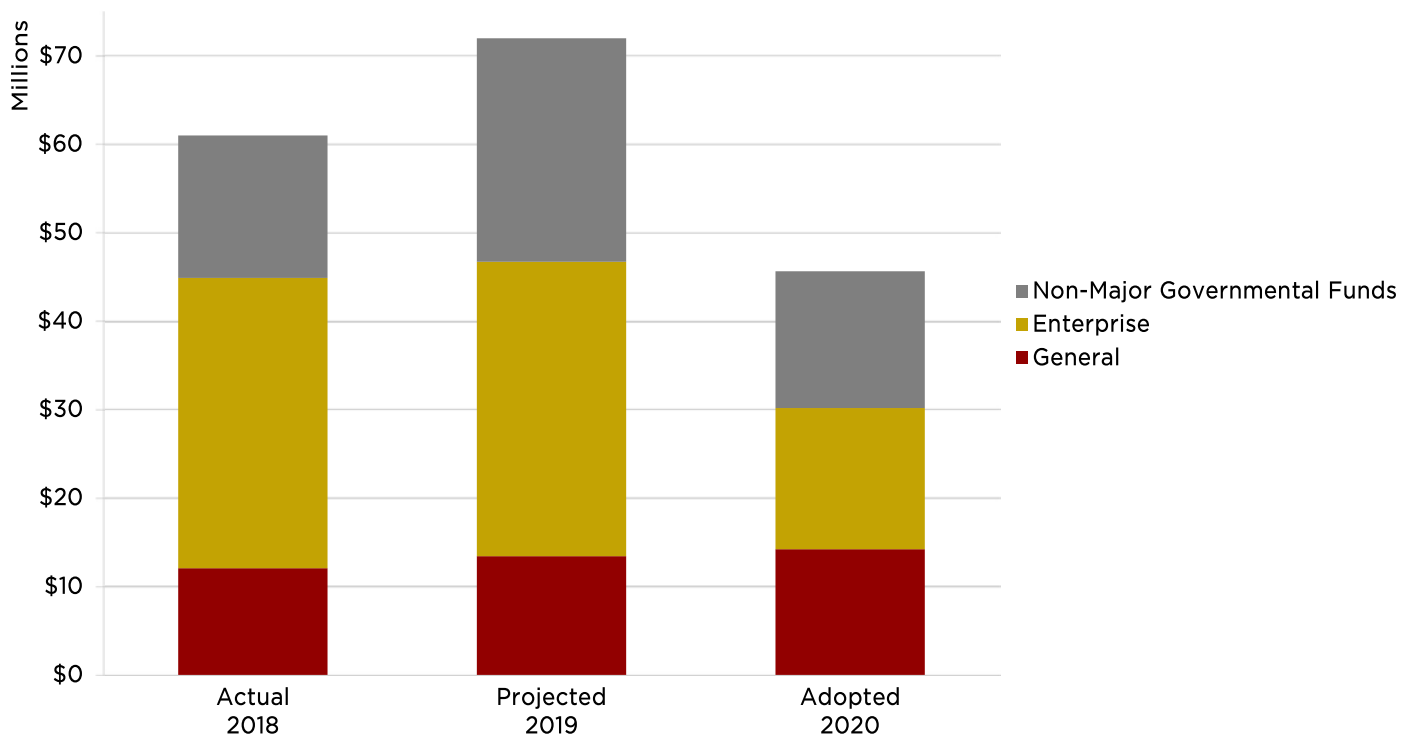
## THREE-YEAR CONSOLIDATED FINANCIALS & FUND FINANCIAL SCHEDULE

For all funds in FY 2020, we anticipate \$45,633,311 in revenue, a decrease of 36.61% from the projection for FY 2019 of \$71,990,191. The table below summarizes total revenue from FY 2018 to FY 2020. The chart illustrates FY 2018 to FY 2020 revenues by fund, with Non-Major Governmental Funds in the aggregate.

### FY 2018-2020 REVENUE SUMMARY BY FUND

Fund Revenues	2018 Actual	2019 Projected	2020 Adopted	2019-2020 Increase/Decrease
General	\$ 12,059,006	\$ 13,426,635	\$ 14,196,954	\$ 770,319
Enterprise	\$ 32,808,469	\$ 33,265,098	\$ 15,973,800	\$ (17,291,298)
Special Revenue	\$ 8,127,502	\$ 7,222,517	\$ 6,971,116	\$ (251,401)
Debt Service	\$ 1,092,328	\$ 844,820	\$ 658,010	\$ (186,810)
Capital Projects	\$ 6,020,624	\$ 15,330,781	\$ 6,425,000	\$ (8,905,781)
Internal Service	\$ 884,823	\$ 1,900,340	\$ 1,408,431	\$ (491,909)
<b>Total:</b>	<b>\$ 60,992,753</b>	<b>\$ 71,990,191</b>	<b>\$ 45,633,311</b>	<b>\$ (26,356,880)</b>

### FY 2018-2020 REVENUE SUMMARY BY FUND CATEGORY





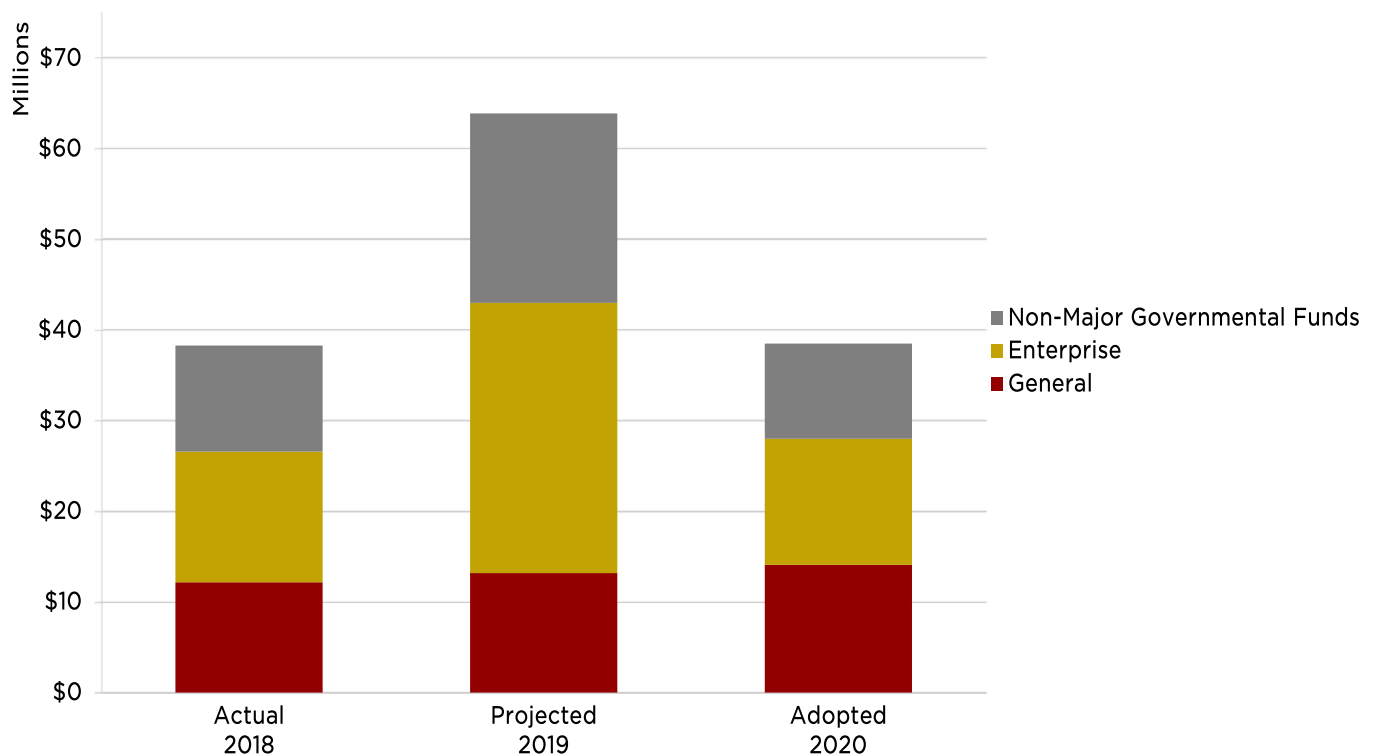


Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Service, and Special Revenue), the City's total adopted budget for FY 2020 is \$38,497,110, a decrease of 39.75% from the projection for FY 2019 of \$63,898,373. The table below summarizes total expenditures from FY 2018 to FY 2020. The chart illustrates FY 2018 to FY 2020 expenditures by fund, with the Non-Major Governmental Funds in the aggregate.

### FY 2018-2020 EXPENDITURE SUMMARY BY FUND

Fund Expenditures	2018 Actual	2019 Projected	2020 Adopted	2019-2020 Increase/Decrease
General	\$ 12,156,057	\$ 13,158,504	\$ 14,089,811	\$ 931,307
Enterprise	\$ 14,407,678	\$ 29,836,846	\$ 13,907,286	\$ (15,929,560)
Special Revenue	\$ 3,233,398	\$ 4,264,895	\$ 2,385,391	\$ (1,879,504)
Debt Service	\$ 1,064,151	\$ 1,033,526	\$ 497,082	\$ (536,444)
Capital Projects	\$ 6,597,298	\$ 13,945,441	\$ 6,505,000	\$ (7,440,441)
Internal Service	\$ 841,987	\$ 1,659,161	\$ 1,112,540	\$ (546,621)
<b>Total:</b>	<b>\$ 38,300,568</b>	<b>\$ 63,898,373</b>	<b>\$ 38,497,110</b>	<b>\$ (25,401,263)</b>

### FY 2018-2020 EXPENDITURE SUMMARY BY FUND CATEGORY



# CONSOLIDATED FINANCIALS

## FY 2020 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2020 revenue and expenditures for individual funds. The Non-Major Governmental Funds are grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2019-2020 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
FY 2020 Revenue							
Sales, Property, Utility, & Use Taxes	\$ 7,147,000						\$ 7,147,000
Planning, Building, & Engineering Fees	\$ 3,612,050						\$ 3,612,050
Class B & C Road Funds	\$ 1,350,000						\$ 1,350,000
Charges for Services		\$ 11,320,000	\$ 30,600				\$ 11,350,600
Sport Recreation Fees	\$ 114,500						\$ 114,500
Fines & Forfeitures	\$ 135,000	\$ 153,500					\$ 288,500
Miscellaneous	\$ 750,775	\$ 563,300	\$ 204,291	\$ 8,010			\$ 1,526,376
Intergovernmental/Grants							
Impact Fees/Equity Buy Ins			\$ 6,736,225	\$ 450,000			\$ 7,186,225
Interfund Transfers	\$ 1,087,629	\$ 3,937,000			\$ 6,425,000	\$ 1,408,431	\$ 11,449,629
Assessments				\$ 200,000			\$ 200,000
<b>Total:</b>	<b>\$ 14,196,954</b>	<b>\$ 15,973,800</b>	<b>\$ 6,971,116</b>	<b>\$ 658,010</b>	<b>\$ 6,425,000</b>	<b>\$ 1,408,431</b>	<b>\$ 44,224,880</b>
FY 2020 Expenditures							
Personnel Services	\$ 5,484,567	\$ 1,394,363	\$ 5,241			\$ 401,757	\$ 6,884,171
Materials, Supplies, & Services	\$ 7,615,901	\$ 4,540,400	\$ 11,650			\$ 334,025	\$ 12,167,951
Interfund Transactions	\$ 569,718	\$ 5,060,251	\$ 1,541,700				\$ 7,171,669
Capital Outlay	\$ 419,625	\$ 1,462,000	\$ 55,000		\$ 6,505,000	\$ 376,758	\$ 8,441,625
Debt Service		\$ 1,450,272		\$ 497,082			\$ 1,947,354
Reimbursement Agreements			\$ 771,800				\$ 771,800
<b>Total:</b>	<b>\$ 14,089,811</b>	<b>\$ 13,907,286</b>	<b>\$ 2,385,391</b>	<b>\$ 497,082</b>	<b>\$ 6,505,000</b>	<b>\$ 1,112,540</b>	<b>\$ 37,384,570</b>
Balance Summary							
Excess (Deficiency of Revenue over Expenditures)		\$ 2,066,514	\$ 4,585,725	\$ 160,928		\$ 295,892	\$ 6,813,167
Fund Balance (Deficit) - Beginning	\$ 3,130,441	\$ 25,027,075	\$ 13,165,824	\$ 1,155,782	\$ 2,826,298	\$ 632,111	\$ 45,305,420
<b>Fund Balance (Deficit) - Ending</b>	<b>\$ 3,237,584</b>	<b>\$ 23,993,589</b>	<b>\$ 17,710,258</b>	<b>\$ 1,316,710</b>	<b>\$ 1,298</b>	<b>\$ 928,003</b>	<b>\$ 46,259,438</b>



# FY 2018-2020 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2018 - FY 2020 revenue and expenditures for all funds.

Categories	2018 Actual	2019 Projected	2020 Adopted
<b>FY 2020 Revenue</b>			
Sales, Property, Utility, & Use Taxes	\$ 5,835,000	\$ 6,570,000	\$ 7,147,000
Planning, Building, & Engineering Fees	\$ 2,082,550	\$ 3,075,550	\$ 3,612,050
Class B & C Road Funds	\$ 1,100,000	\$ 1,300,000	\$ 1,350,000
Charges For Services	\$ 10,383,594	\$ 9,710,600	\$ 11,350,600
Sport Recreation Fees	\$ 110,600	\$ 117,600	\$ 114,500
Fines & Forfeitures	\$ 141,000	\$ 124,500	\$ 288,500
Miscellaneous	\$ 3,890,714	\$ 1,149,660	\$ 1,526,376
Intergovernmental/Grants	\$ 10,000	\$ 1,816,162	
Impact Fees/Equity Buy Ins	\$ 6,734,593	\$ 7,160,750	\$ 7,186,225
Interfund Transfers	\$ 9,885,040	\$ 9,257,338	\$ 11,449,629
Assessments	\$ 280,000	\$ 200,000	\$ 200,000
<b>Total</b>	<b>\$ 40,453,090</b>	<b>\$ 40,482,160</b>	<b>\$ 44,224,880</b>
<b>FY2020 Expenditures</b>			
Personnel Services	\$ 6,067,894	\$ 6,493,601	\$ 6,884,171
Materials, Supplies & Services	\$ 10,785,872	\$ 10,979,761	\$ 12,167,951
Interfund Transaction	\$ 3,712,758	\$ 6,031,450	\$ 7,171,669
Capital Outlay	\$ 8,955,200	\$ 8,821,713	\$ 8,441,625
Debt Service	\$ 2,310,254	\$ 2,260,500	\$ 1,947,354
Reimbursement Agreements	\$ 1,288,000	\$ 906,000	\$ 771,800
<b>Total</b>	<b>\$ 33,119,977</b>	<b>\$ 35,493,025</b>	<b>\$ 37,384,570</b>
<b>Balance Summary</b>			
Excess (Deficiency of Revenue over Expenditures)	\$ 3,737,396	\$ 4,989,136	\$ 6,813,167
Fund Balance (Deficit) - Beginning	\$ 26,149,629	\$ 31,689,519	\$ 45,305,420
<b>Fund Balance ( Deficit) - Ending</b>	<b>\$ 24,942,144</b>	<b>\$ 33,558,096</b>	<b>\$ 46,259,438</b>

# FUND BALANCE

## FUND BALANCE OVERVIEW

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

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

## CHANGES IN FUND BALANCE

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

Fund Balance				
Fund	Beginning Fund Balance (July 1, 2019)	Ending Fund Balance (July 1, 2020)	Increase/Decrease	Percent Change
General	\$ 3,130,441	\$ 3,237,584	\$ 107,142	3.4%
Enterprise	\$ 25,027,075	\$ 23,993,589	\$ (1,033,486)	-4.1%
Special Revenue	\$ 13,165,824	\$ 17,710,258	\$ 4,544,434	34.5%
Debt Service	\$ 1,155,782	\$ 1,316,710	\$ 160,928	13.9%
Capital Improvements	\$ 2,826,298	\$ 1,298	\$ (2,825,000)	-100.0%
Internal Service	\$ 632,111	\$ 928,003	\$ 295,892	46.8%
Total:	\$ 45,937,531	\$ 47,187,441	\$ 1,249,910	2.7%

The balance of the General Fund is projected to increase by \$107 thousand, or 3.4%. The Capital Improvements Fund will decrease by \$2.8 million, a 100% decrease. The reason for this decrease is because the City is using most of the fund's reserve to fund a major streets capital project this year to widen Pony Express Parkway.



The Enterprise Fund balance will also decrease by about \$1 million, only a 4.1% decrease. The Debt Service Fund balance will increase by about \$160 thousand, or 13.9%.

The Internal Service Fund balance is projected to increase in FY 2020 by about \$295 thousand, which is a 46.8% increase. This increase is due to increased internal transfers from several of the enterprise funds.

The Special Revenue Fund will also increase by about \$4.5 million, a 34.5% increase. The Special Revenue Fund balance includes the impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.







## V. GENERAL FUND

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# GENERAL FUND OVERVIEW

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## DESCRIPTION & MAJOR CHANGES

### Description

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

### Major Changes

There have been no structural changes to the General Fund for FY 2020. We have included the changes from FY 2019 for your reference:

- The Economic Development Department has been moved from the Special Revenues Fund to the General Fund.







# GENERAL FUND SUMMARY

Fund 10- General Fund  
Revenue & Expenditure Summary

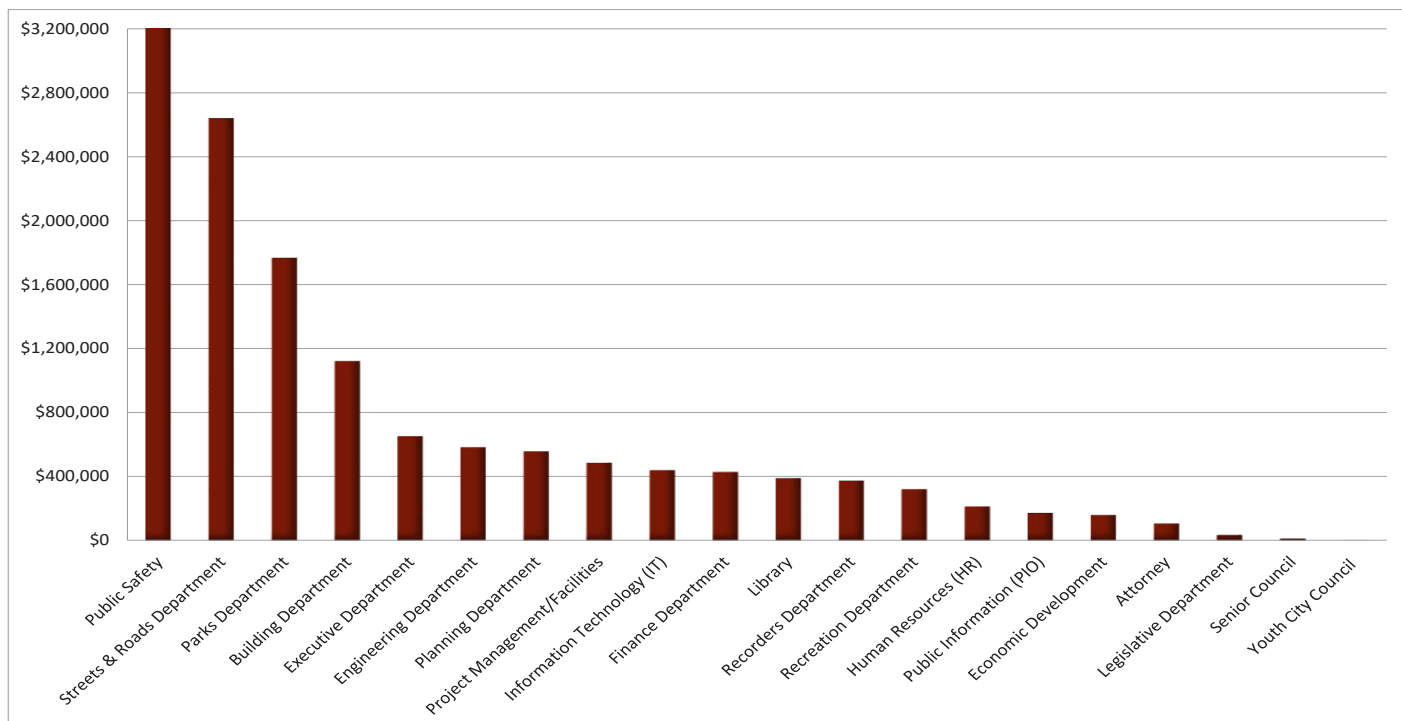
GENERAL FUND SUMMARY EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	3,802,757	4,000,368	4,431,441	5,010,204	4,848,533	5,484,567
Materials, Supplies & Services	3,874,836	5,396,215	7,008,867	6,831,886	7,108,296	7,615,901
Capital Outlay	206,114	170,021	398,679	524,725	524,725	419,625
Interfund Transaction	220,455	288,668	317,070	676,950	676,950	569,718
Ending Balance						
<b>Expenditure Total:</b>	<b>8,104,162</b>	<b>9,855,272</b>	<b>12,156,057</b>	<b>13,043,766</b>	<b>13,158,504</b>	<b>14,089,811</b>

GENERAL FUND SUMMARY REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Sales, Property, Utility, & Use Taxes	5,060,489	5,694,479	6,289,512	6,570,000	7,019,000	7,147,000
Planning, Building, & Engineering Fees	2,214,940	3,012,330	4,046,681	3,075,550	4,649,050	3,612,050
Class B & C Road Funds	887,607	1,104,598	1,144,864	1,300,000	1,300,000	1,350,000
Charges For Services	3,936	-	-	-	-	-
Sport Recreation Fees	108,414	132,387	88,885	117,600	120,000	114,500
Fines & Forfeitures	283,932	129,689	136,386	124,500	120,500	135,000
Miscellaneous	997,095	603,816	744,316	440,775	1,649,043	750,775
Intergovernmental/Grants	26,055	195,933	236,494	14,932	14,932	-
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	979,095	(942,405)	(628,130)	1,061,109	(1,445,890)	1,087,629
<b>Revenue Total:</b>	<b>10,561,563</b>	<b>9,930,826</b>	<b>12,059,006</b>	<b>12,704,466</b>	<b>13,426,635</b>	<b>14,196,954</b>

GENERAL FUND BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	908,062	(111,566)	(97,012)	(339,300)	268,131	107,142
Fund Balance (Deficit)- Beginning:	2,162,826	3,070,888	2,959,323	2,862,311	2,862,311	3,130,441
Use of Fund Balance Reserve:	-	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>3,070,888</b>	<b>2,959,323</b>	<b>2,862,311</b>	<b>2,523,011</b>	<b>3,130,441</b>	<b>3,237,584</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	6.00	6.00	6.00	6.00	6.00	6.00
Appointed	3.00	3.00	3.00	3.00	3.00	3.00
Full-time	34.90	34.86	39.62	45.55	47.55	50.75
Part-time/Seasonal	13.19	14.28	14.47	18.40	18.40	19.27
<b>FTE Total:</b>	<b>57.09</b>	<b>58.14</b>	<b>63.09</b>	<b>72.95</b>	<b>74.95</b>	<b>79.02</b>

## GENERAL FUND EXPENDITURES BY DEPARTMENT FY 2020



# GENERAL FUND REVENUES

## GENERAL FUND REVENUE OVERVIEW

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

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

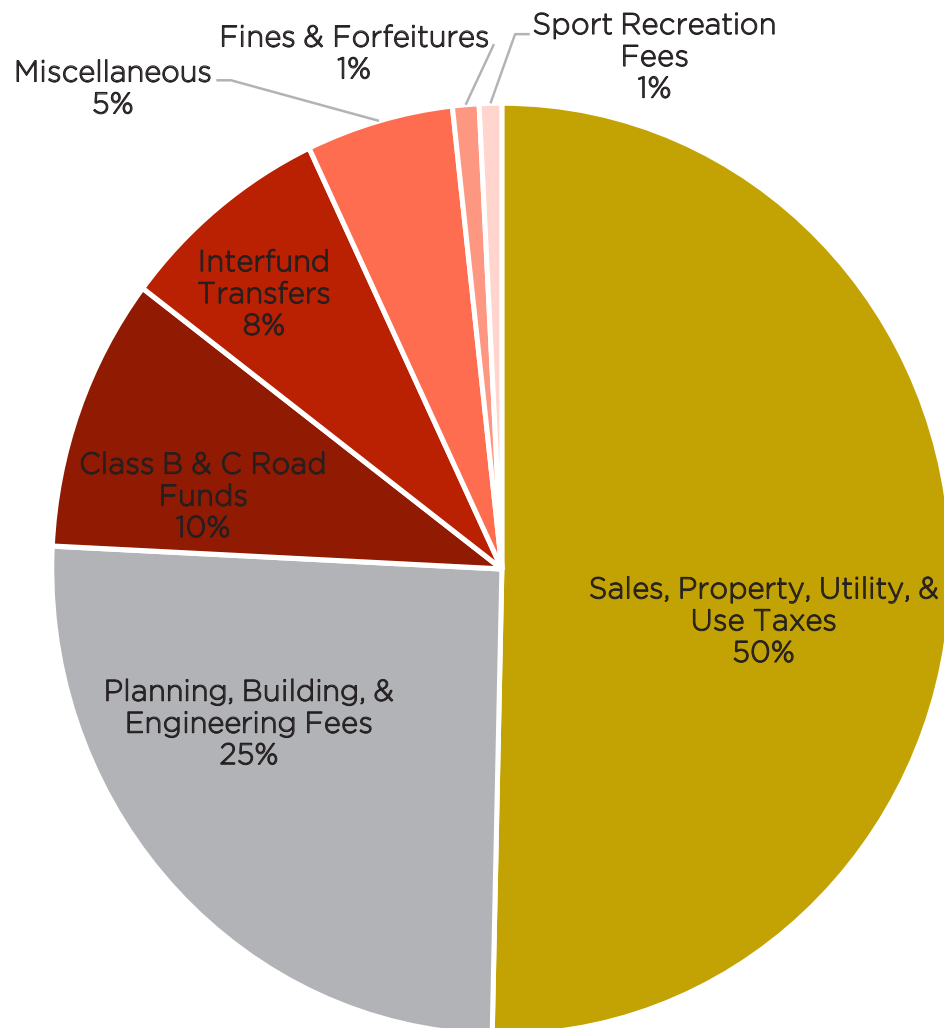
General Fund revenues are not received in equal monthly distributions or payments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The varying nature of revenue sources result in an uneven cash flow throughout the fiscal year. For example, the City's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







## GENERAL FUND REVENUES BY SOURCE FY 2020



### GENERAL FUND REVENUE CATEGORIES

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

# GENERAL FUND REVENUES

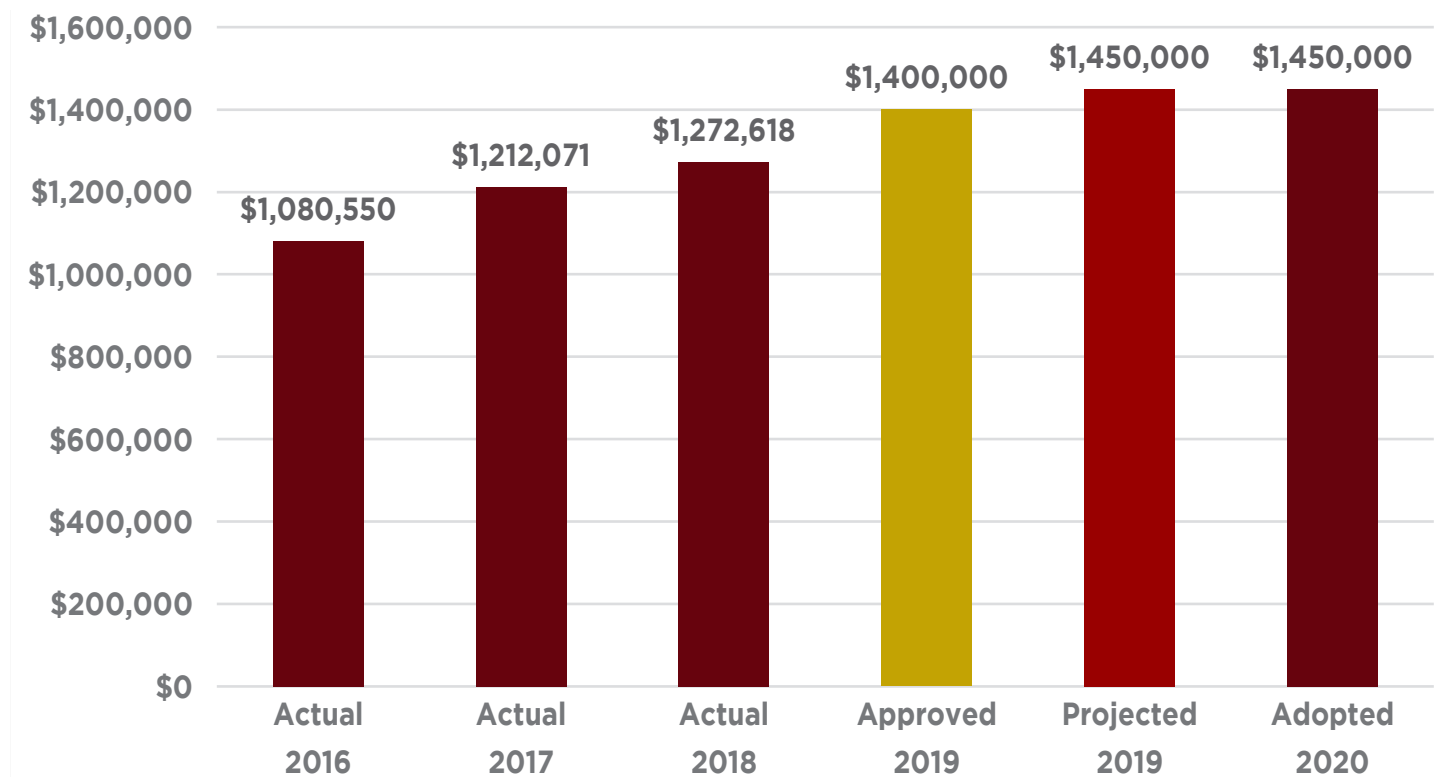
## GENERAL FUND REVENUE SOURCES

### Property Tax

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

The City's property tax rate is currently 0.0924%, approximately an 8% decrease from last year. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100%. On the following page, a property tax breakdown is provided for a \$100,000 and \$200,000 primary residence. The City receives about 10% of what residents pay in property taxes.

### YEAR-OVER-YEAR PROPERTY TAX REVENUES



For FY 2019, property tax revenue (see bar chart above) is estimated at \$1.4 million, which represents an increase from previous years. The increase is expected as the City continues to grow and develop.



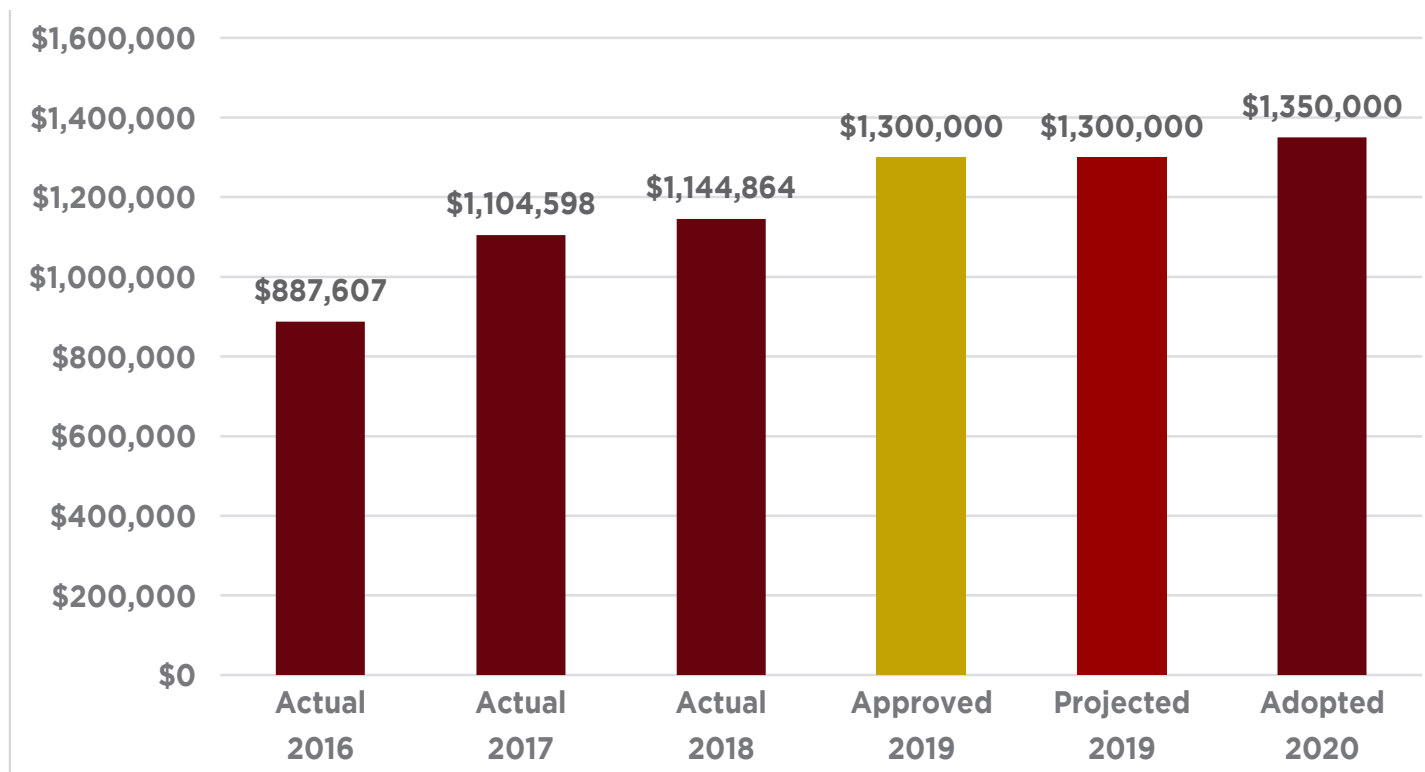
## PROPERTY TAX BREAKDOWN

Home			
Assessed Value	\$100,000	\$200,000	
Taxable Value (55%)	\$55,000	\$110,000	
Schools	0.7033%	\$387	\$774
Fire	0.1836%	\$101	\$202
City	0.0924%	\$51	\$102
County	0.0732%	\$40	\$80
Water	0.0400%	\$22	\$44
Fees	0.0179%	\$10	\$20
Total	1.1104%	\$611	\$1,222

### B&C Funds/Intergovernmental/Grants

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

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

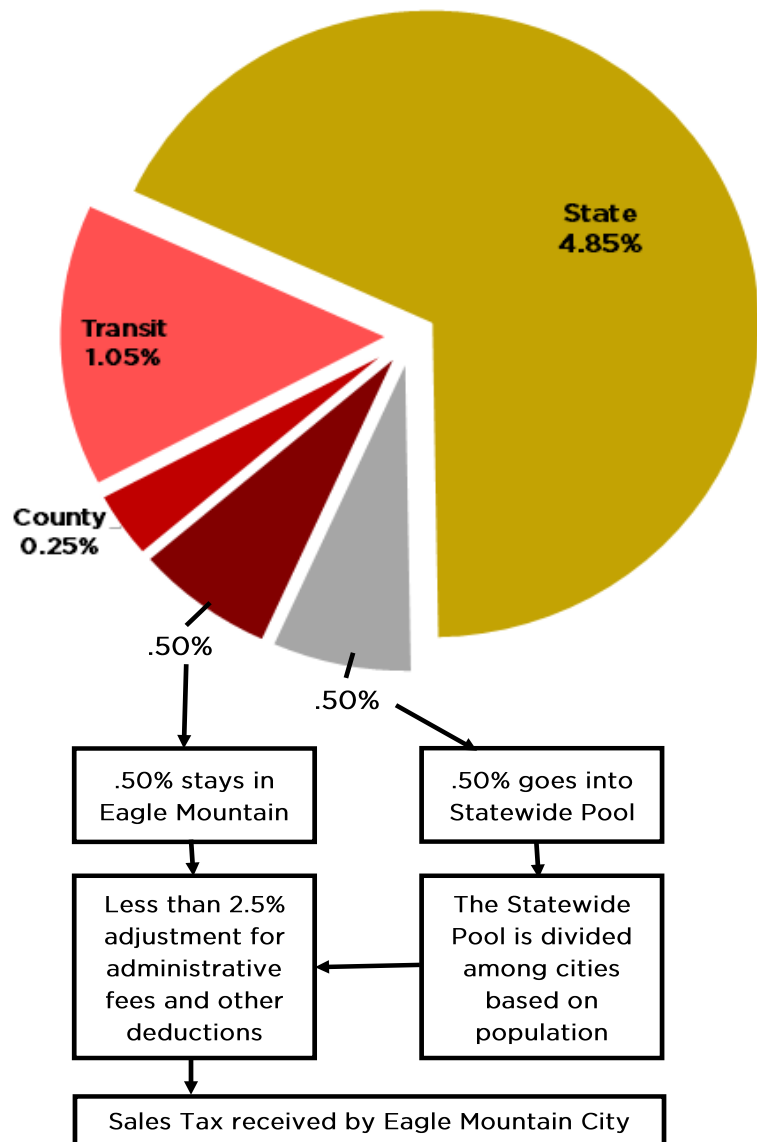


# GENERAL FUND REVENUES

## Sales and Use Tax

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

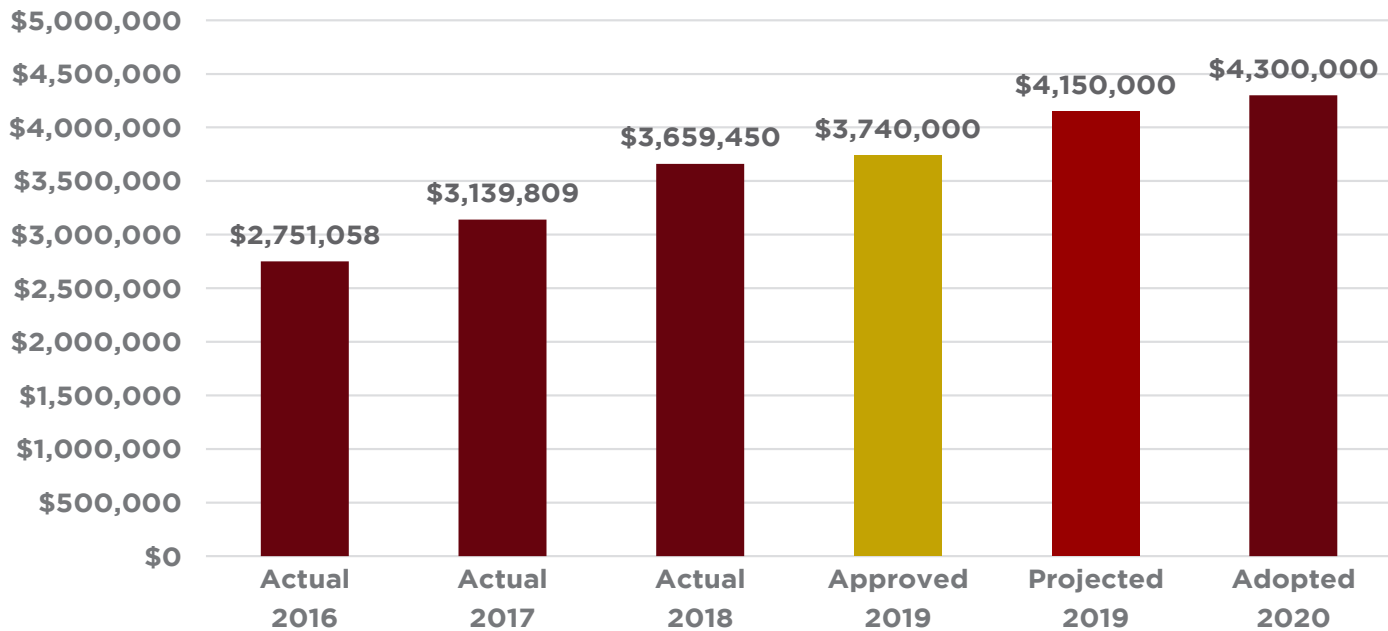
Sales in Eagle Mountain are taxed at 7.15% (4.85% state, 1% local, 1.05% transit and highways, 0.25% county). However, most of the \$3.74 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where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



This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 30% of all General Fund revenues for FY 2020 approved projections. Projections expect that the economy will continue to grow slightly. The City continues to forecast conservatively, however, which is evident from last year's sales tax being \$410 thousand more than the initial approved budget. The two factors that played the largest role in the change are (1) increases in local businesses and consumer spending and (2) increases in city population.



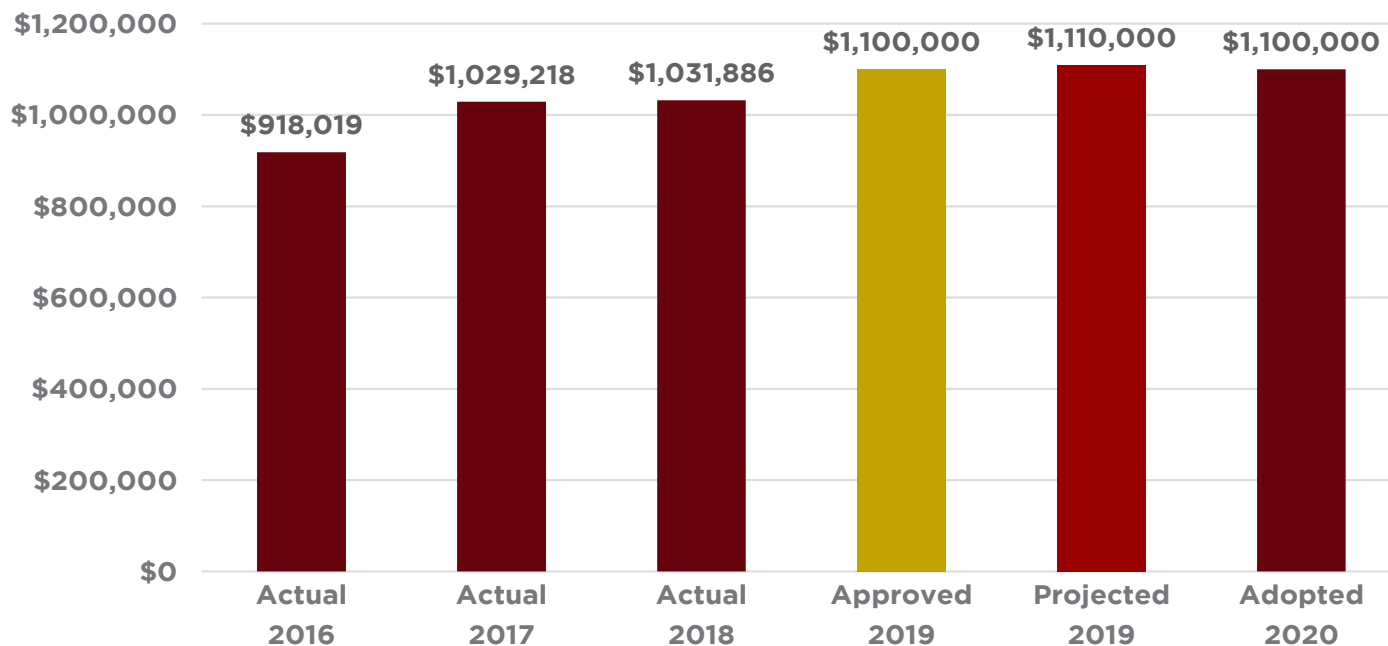
## YEAR-OVER-YEAR SALES TAX REVENUES



## Utility Franchise Fees

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

## YEAR-OVER-YEAR UTILITY FRANCHISE FEE REVENUES



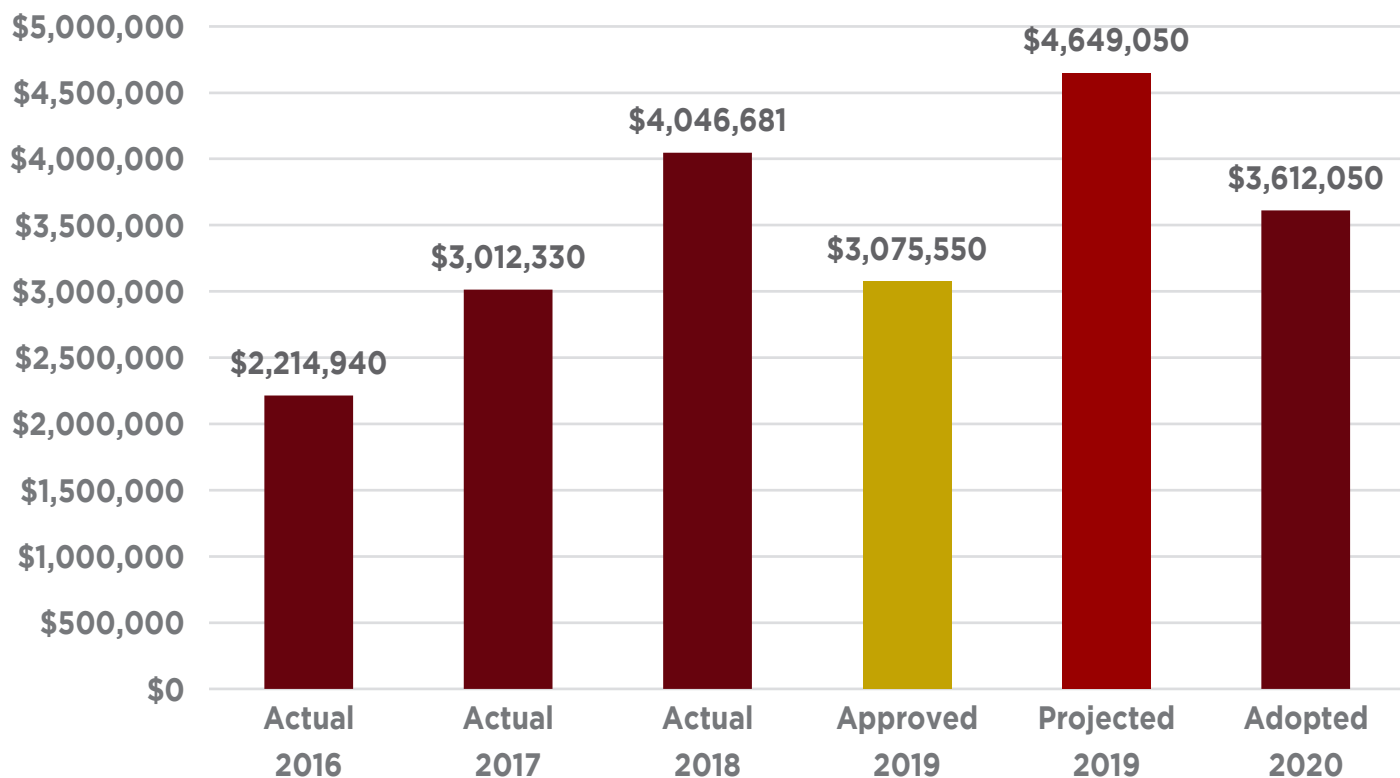


# GENERAL FUND REVENUES

## Planning, Building, & Engineering Fees

This revenues category consists of various permits and license requirements established by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$1.55 million in FY 2020. Other components include building plan check revenue, expected to be \$700 thousand, and plat fees, expected to total \$285 thousand. Revenues have grown steadily over past years, although this fiscal year, revenues are projected to slightly decrease. The City continues to see a strong housing and construction market.

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



## Fines and Forfeitures

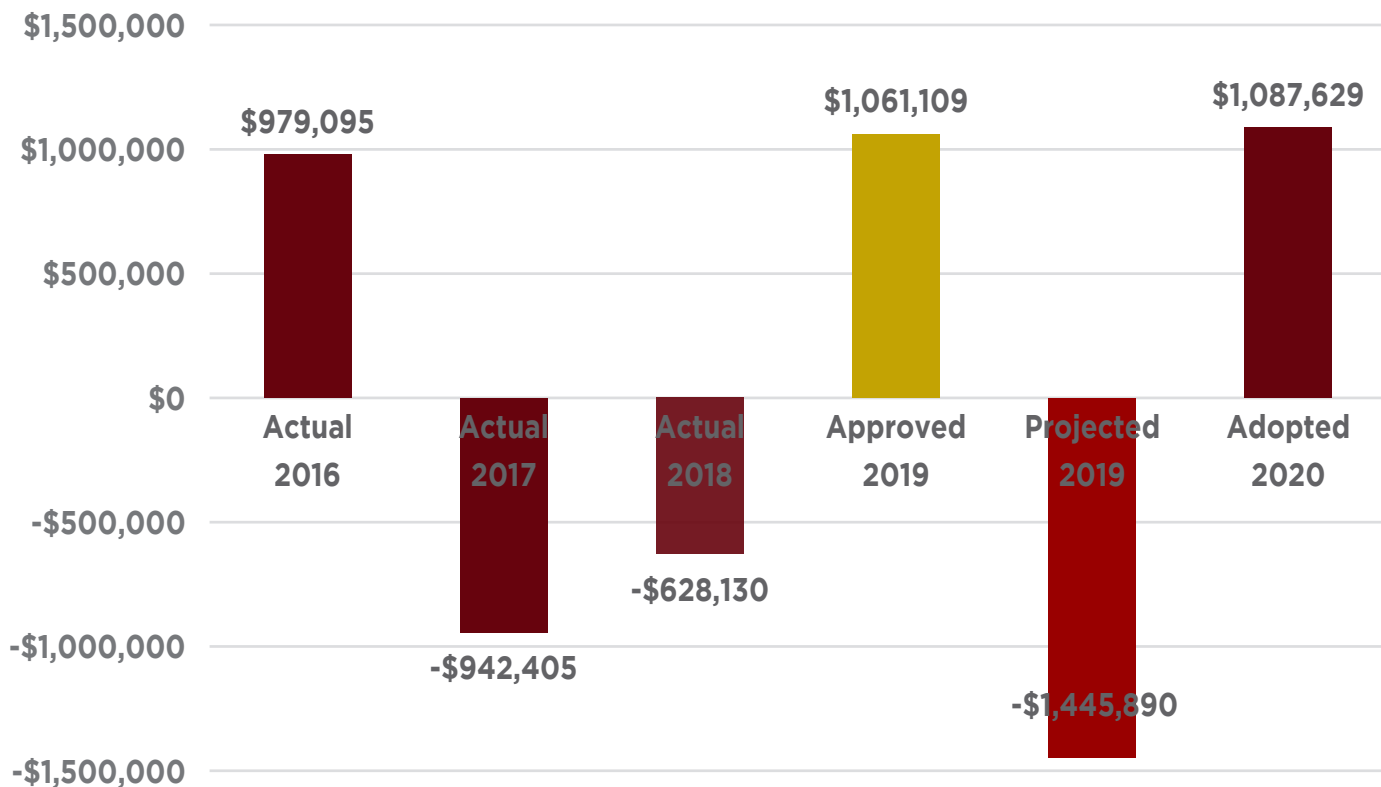
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2019, revenue from this category is proposed to be \$124,500. This revenue source is primarily comprised of late fees, which account for \$95,000 of the expected revenue.



## General Fund Transfers

General Fund transfers are transfers from one fund (such as the Water Fund) into the General Fund. These transfers mostly consist of administrative charges. Administrative charges are reimbursements for work done by General Fund employees for other funds. For example, if the Finance Director handles calls about water billing, the water utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2020, General Fund transfers will decrease by over \$2 million from the projected 2019 amount.

### YEAR-OVER-YEAR GENERAL FUND TRANSFERS



## Recreation Fees & Miscellaneous Revenues

Recreation fees are charges to citizens for participation in various recreation programs put on by the City. The recreation programs include volleyball, softball, basketball, flag football, soccer, baseball, and more. Recreation fees are expected to be \$114,500. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2020, miscellaneous revenues are estimated at \$750,775.

# GENERAL FUND REVENUE DETAILS

Fund 10- General Fund  
Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
3116 Property Taxes	1,080,550	1,212,071	1,272,618	1,400,000	1,450,000	1,450,000
3121 Property Taxes (Delinquent)	1,861	1,934	2,690	2,000	2,000	2,000
31300 Sales/Use Taxes	2,751,058	3,139,809	3,659,450	3,740,000	4,150,000	4,300,000
31410 Water Utility Fee	15	(63)	(51)			
31411 Electric Utility Fee	(1,280)	(444)	(106)			
31412 Gas Utility Fee	(1,383)	(226)	(92)			
31415 Municipal Energy Tax	918,019	1,029,218	1,031,886	1,100,000	1,110,000	1,100,000
31420 Motor Vehicle Fee-In-Lieu	116,851	116,096	157,777	138,000	152,000	145,000
33470 Utah State Telecom Fee	194,799	196,083	165,338	190,000	155,000	150,000
<b>Total:</b>	<b>5,060,489</b>	<b>5,694,479</b>	<b>6,289,512</b>	<b>6,570,000</b>	<b>7,019,000</b>	<b>7,147,000</b>

PLANNING, BUILDING, ENGINEERING FEES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
32100 Business Licenses	18,987	19,985	18,465	20,000	23,500	22,000
32214 Permits-Signs	450	100		400	400	400
32220 Conditional Use	1,075			1,000	1,000	1,000
32311 Building Permits-Building	1,062,055	1,368,236	1,814,574	1,550,000	2,350,000	1,550,000
32316 Building Permits-Grading & Excavating	2,413	18,031	4,916	2,000	10,000	5,000
32320 Building Permit- Surcharge	2,125	2,725	3,356		4,000	3,500
32330 Building Permit-Temporary Power Inspection	58,800	78,700	78,300	75,000	70,000	65,000
32340 Building Fast Track Fees	5,200	32,400	40,800	50,000	40,000	40,000
34121 Processing Fee-Recording Legal Docs	18,327	22,800	22,400	25,000	25,000	20,000
34218 Dev Fees-Subdivision Inspections	282,975	404,718	469,710	400,000	650,000	500,000
34512 Building Permits-Plan Check	556,521	673,470	663,269	675,000	800,000	700,000
34513 Building Permits-Plan Check (Commercial/Solar)	16,696	56,970	54,276	52,000	225,000	420,000
34515 Dev Fees-Plat Fees	189,217	217,240	284,074	225,000	450,000	285,000
34516 Dev Fees-Zoning and Subdivision	100	100	100	150	150	150
39725 Dev Contribution - Street Lights		116,856	592,442			
<b>Total:</b>	<b>2,214,940</b>	<b>3,012,330</b>	<b>4,046,681</b>	<b>3,075,550</b>	<b>4,649,050</b>	<b>3,612,050</b>

CLASS B & C ROAD FUNDS	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
33460 Class B & C Road Funds	887,607	1,104,598	1,144,864	1,300,000	1,300,000	1,350,000
<b>Total:</b>	<b>887,607</b>	<b>1,104,598</b>	<b>1,144,864</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,350,000</b>

CHARGES FOR SERVICES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
34320 Ambulance Services	3,936					
<b>Total:</b>	<b>3,936</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RECREATION	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
34704 Men's Volleyball	400					
34705 Adult Softball	1,758	3,780	19,487	4,000	9,000	10,000
34706 Women's Basketball				2,800		
34707 Men's Basketball				2,800	2,800	2,800
34708 Flag Football				2,500	2,500	2,500
34709 Women's Volleyball	1,200	2,500	1,200	2,100	1,200	1,200
34710 Adult Volleyball	200	1,000	4,400	3,000	1,600	1,600
34711 Youth Sports	275	(1,028)	1,669			
34712 Adult Sports	1,880	420				
34713 Youth Soccer		3,340	170	3,200	3,200	3,200
34713 Youth Soccer (Fall)	7,411					
34714 Youth Baseball	33,251	61,800	3,404	3,200	3,200	3,200
34715 Youth Basketball	52,045	54,075	57,605	55,000	74,500	65,000
34717 Youth Soccer (Spring)	9,994					
34701 New Programs				5,000	5,000	5,000
34703 Pickleball		475		3,000	2,500	3,000
34702 Ultimate Frisbee				3,000	2,500	3,000
34718 CSSA Softball (Spring)		6,025		14,000	6,000	7,000
34719 CSSA Softball (Fall)			950	14,000	6,000	7,000
<b>Total:</b>	<b>108,414</b>	<b>132,387</b>	<b>88,885</b>	<b>117,600</b>	<b>120,000</b>	<b>114,500</b>

FINES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
35990 Utility Reconnect/Disconnect Fee	9,900	17,725	16,725	15,000	5,000	5,000
36010 Library Fines & Services	6,602	7,629	9,852	8,000	8,000	8,000
36020 Late Fees & Penalties	255,537	99,770	103,670	95,000	100,000	115,000
36030 Collection Fees	8,318	780	2,179	2,500	2,500	2,500
36080 Not Sufficient Funds (NSF) Fee	3,575	3,785	3,960	4,000	5,000	4,500
<b>Total:</b>	<b>283,932</b>	<b>129,689</b>	<b>136,386</b>	<b>124,500</b>	<b>120,500</b>	<b>135,000</b>



Fund 10- General Fund  
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
33480 State Liquor Fund Allotment	16,693	21,930	19,065	20,000	17,512	18,000
34330 Fire Services	36,609	31,057	21,190	24,000	12,126	12,000
34520 Park Fee In Lieu	116,727	108,215	77,559	70,000	807,000	75,000
34525 Silverlake Trees	34,450	17,700				
34530 Landscaping Escrow	168,918					
34540 Community Improvement Fee	166,868					
34555 Banked Water Transfer Fee	1,500	1,250		1,500	1,500	1,500
33101 Economic Development Golf Sponsorship			7,663	5,000	6,997	10,000
33103 Vendor Street Fair			(100)		3,733	10,000
34610 Pony Express Days Sponsorships	13,955	15,500	10,500	9,000	9,000	9,000
34612 Pony Express Days Revenue	500	(260)		500		
34613 Pony Express Days Softball Tournament	(500)			500		
34614 PED Adventure Ride		280				
34615 Miss Eagle Mountain Pageant Sponsorships				2,000		
34616 Miss Eagle Mountain Pageant (Tickets)			220	900	900	
34619 Pony Express Days Baby Contest	80					
34620 Trick Or Treat Village		280	420	300		
34623 Pancake Breakfast				500		
34624 Carnival Wristbands	7,840	7,108	14,534	7,500	15,000	15,000
34626 Parade	1,180	1,170		1,000		
34627 Vendor Booth	3,355	4,595	3,125	7,000	7,000	7,000
34628 Food Vendor Booth	1,725	2,500	1,125	2,100	2,100	2,100
34650 Special Event Permit				275	275	275
34665 EM City Merchandise		1,113	610	2,000	1,000	1,000
34671 Miss EM Pageant Revenue	1,189	2,197	1,932		2,000	2,000
34680 Miscellaneous Events Revenue	620	2,012	6,217			
34731 Use Fees- Parks and Public Parks	50	190	135			
34890 Reimbursement- Miscellaneous	314,911	157,167	169,438			
34910 Services-Photo Copies	16	521	140			
35710 Cell Tower Lease	4,000	6,000	6,000	6,000	6,000	6,000
37010 Interest	77,288	192,017	356,594	250,000	600,000	500,000
37020 Gain on Sale of Vehicles						50,000
37050 Sale-Maps/Publications	218	156	74	100	100	100
37070 Rental Income	619	700	665	1,600	2,800	2,800
37090 Other Miscellaneous	25,302	27,162	43,661	25,000	150,000	25,000
39320 Library Donations	2,358	2,489	3,036	3,000	3,000	3,000
39330 Youth Council Fundraiser				500	500	500
39360 Senior Council Fundraiser	622	766	512	500	500	500
<b>Total:</b>	<b>997,095</b>	<b>603,816</b>	<b>744,316</b>	<b>440,775</b>	<b>1,649,043</b>	<b>750,775</b>

INTERGOVERNMENTAL TRANSFERS/GRANTS	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
31163 Safety Grant - ULGT		2,500				
31165 UT Library & Technology Grant	22,250					
33317 Grant - MAG/UDOT			242,928			
33400 Miscellaneous Grants		3,000		14,932	14,932	
33425 Pony Express Trail Grant						
33433 State Parks & Trails Grant		190,433	(7,434)			
33457 Library Grant			1,000			
33447 EMP Grant						
33495 Cemetery Grant	3,805					
<b>Total:</b>	<b>26,055</b>	<b>195,933</b>	<b>236,494</b>	<b>14,932</b>	<b>14,932</b>	<b>-</b>

# GENERAL FUND REVENUE DETAILS

Fund 10- General Fund  
Revenue Detail (Continued)

IMPACT FEES/EQUITY BUY IN	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Storm Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
<b>Total:</b>	-	-	-	-	-	-

INTERFUND TRANSFERS	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
37151 Due From-Water	308,155	401,970	411,112	443,479	443,479	499,316
37152 Due From-Sewer	305,021	398,086	406,392	438,403	438,403	491,361
37153 Due From-Electric						
37155 Due From-Gas						
37157 Due From-Solid Waste	22,162	58,568	59,675	62,858	62,858	65,613
37158 Due From Golf Fund			53,611			
37159 Due From-Storm Drain	34,049	59,335	60,853	66,370	66,370	71,338
37171 Due From SID 98-1	333,208					
37172 Due From-AA 2013-1	20,000	20,000		20,000	40,000	20,000
37174 Due From-AA 2000-1	30,000	30,000		30,000	60,000	
38060 Due From Fund 60			73,954			
37116 Due From Public Safety Impact Fee Fund		91,023				
38111 Due From Water Impact Fee Fund			65,934			
38179 Due From Road Bond Debt Service Fund			339			
Due To Fund 51 (Water)		(65,934)				
Due To Fund 54 (Fleet)						
Due To Fund 58 (Golf Course)		(12,018)				
Due To Fund 60 (Economic Development)	(72,000)	(72,000)				
Due To Cemetery Fund	(1,500)	(5,000)	(10,000)			
Due To General Fund Capital Projects Fund		(1,846,435)	(1,750,000)		(2,557,000)	(60,000)
Fund Balance Adjustment (Use of Fund Balance Reserve)						
<b>Total:</b>	979,095	(942,405)	(628,130)	1,061,109	(1,445,890)	1,087,629

# PERFORMANCE MEASURES EXPLAINED

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Starting FY 2019, Eagle Mountain City began transitioning our performance measurements in an effort to make them more useful in informing City Administration how each department is functioning. Performance measures should help City Administration make decisions regarding departments' need for improvement or additional personnel. Performance measures are no longer shown on individual department pages.

As Eagle Mountain City has worked to improve performance measures over the last several years, we determined that we could do far better and that we could become the standard for performance measures. We set the bar with our belief that performance measures should track performance that is as close to being in complete control of the department as possible. This standard disqualifies the vast majority of typical measures used by Cities nation-wide since most performance measures or KPIs are often representative of a multitude of factors beyond that of the department or employee's efforts. Furthermore, performance measures should be trackable; indicative of a department's work ethic, determination, and efficiency; and give city administration the data needed to ask the right questions. Performance measures are the beginning of the discussion for city staff, not just data that rarely suggests clear action.

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

To address the problem of control and independence, in FY 2019 we revised our performance measures. We have grouped individual departments into subgroups with performance measures that span multiple departments. These new measures will reflect the efficiency and effectiveness of the subgroup as a whole rather than a single department. The new performance measures are presented at the end of the General Fund section, rather than being listed on each individual department page. Some departments do not have new measurements specified yet, as City staff are still working to develop measures that are independent, trackable, and indicative of efficiency and work ethic. We believe the new measurements will help the City to better measure the performance of individual departments and help inform the City on issues of budgeting, staffing, and efficiency.



# GENERAL FUND DEPARTMENTS

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

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



# ATTORNEY

## Mission

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

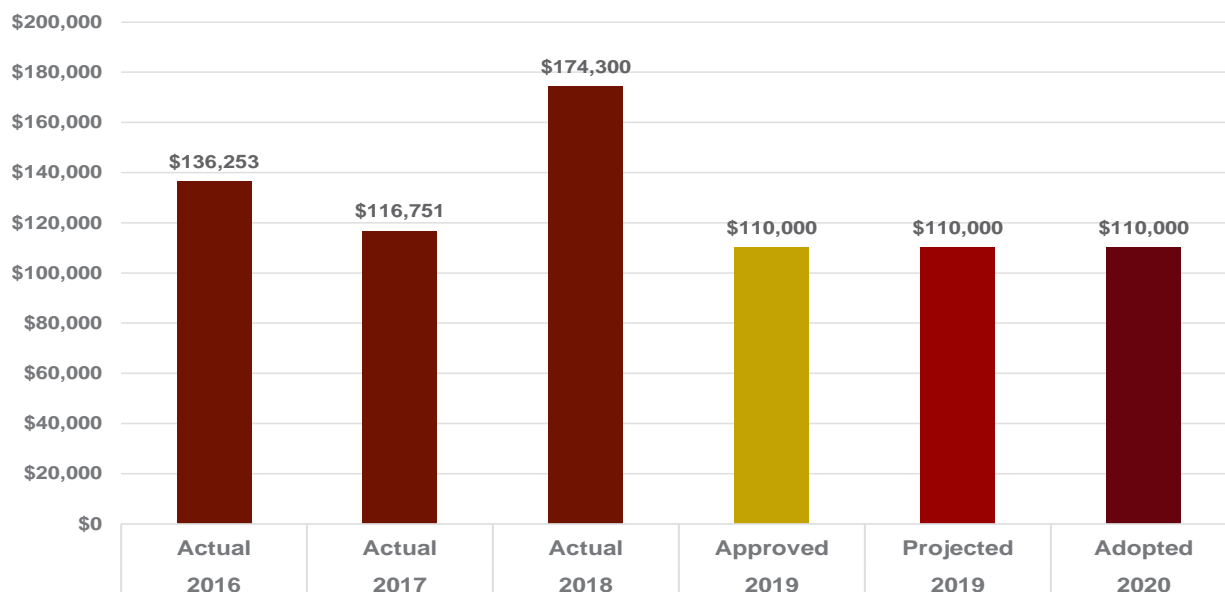
## Department Description

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



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

## YEAR-OVER-YEAR ATTORNEY DEPARTMENT EXPENDITURES



# ATTORNEY

Attorney

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

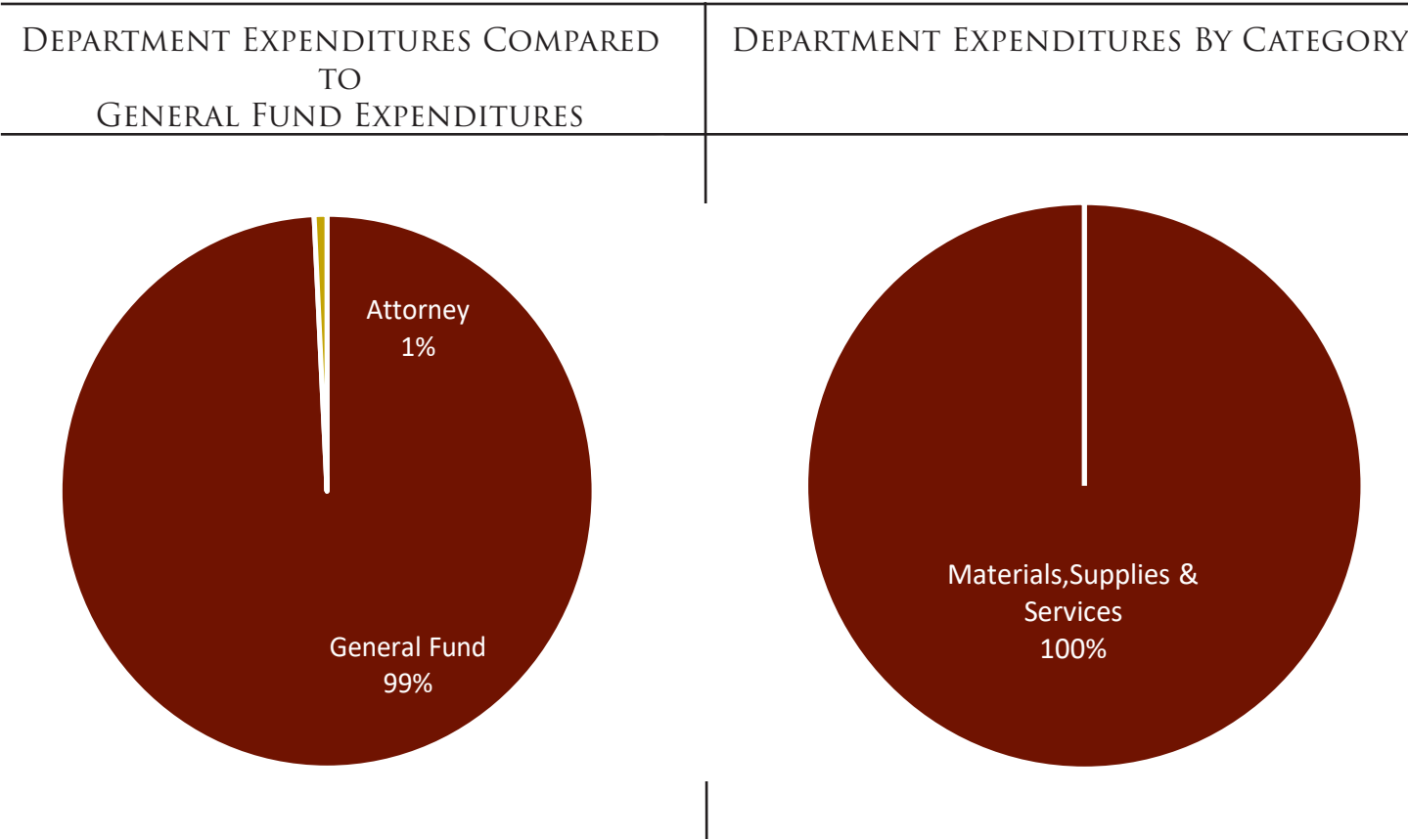
The total budget stayed the same.

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

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

Materials, Supplies & Services - The entirety of the budget consists of this category.

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





<b>Fund 10- General</b> <b>Sub 11- Executive</b> <b>Department 41220- Attorney Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	136,253	116,751	174,300	110,000	110,000	110,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>136,253</b>	<b>116,751</b>	<b>174,300</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	136,253	116,751	174,300	110,000	110,000	110,000
<b>Revenue Total:</b>	<b>136,253</b>	<b>116,751</b>	<b>174,300</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Fund 10- General</b> <b>Sub 11- Executive</b> <b>Department 41220- Attorney Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
4121 Attorney Fees	136,253	116,751	174,300	110,000	110,000	110,000
2321 Travel & Training						
4531 Professional & Technical Services						
<b>Total:</b>	<b>136,253</b>	<b>116,751</b>	<b>174,300</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7410 Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# BUILDING

## Mission

Committed to the safeguarding of public safety by ensuring all buildings comply with requirements and building codes.

## Department Description

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



## Accomplishments:

- Completed plan reviews for 920 new residential permits, 236 basement permits, and 382 accessory building permits
- Completed over 10,000 inspections with only 3.5 building inspectors

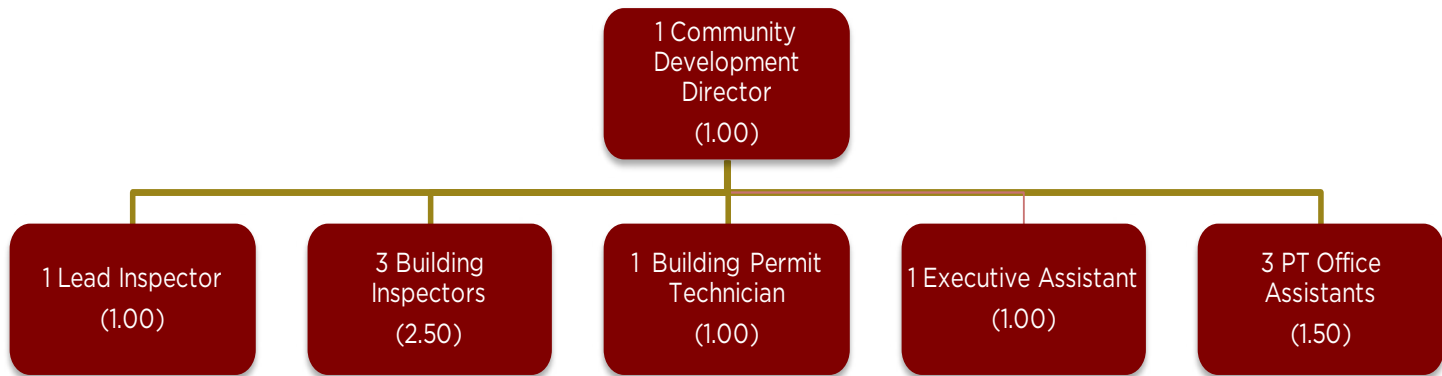
## Goals:

- Complete all single-family residential plan reviews within 14 business days





## BUILDING DEPARTMENT ORGANIZATION



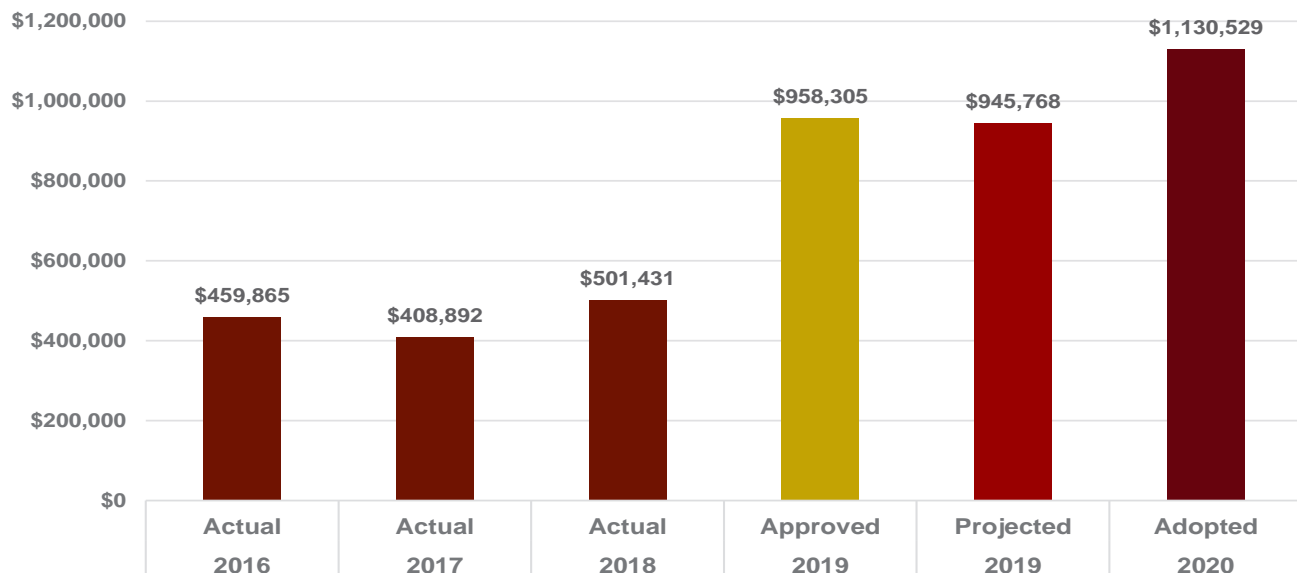
Building

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

## BUILDING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2020 increased 0.83 (8.19 in FY 2019 to 9.02 in FY 2020).

## BUILDING DEPARTMENT EXPENDITURE TRENDS





# BUILDING

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 18%.

Building

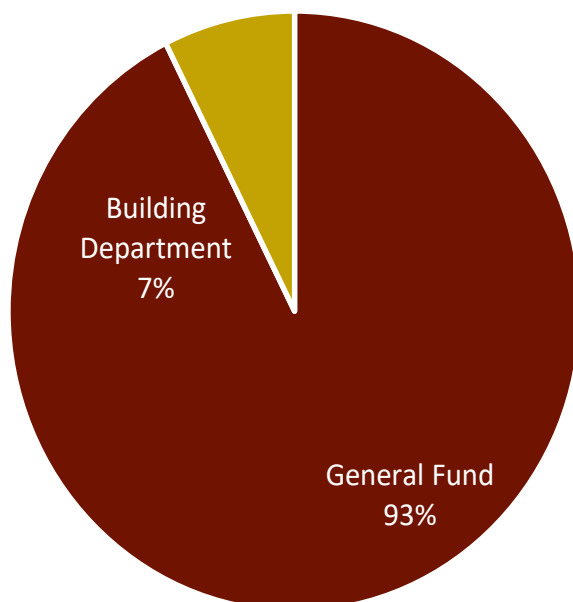
Personnel Services - Due to higher costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have increased (\$81,837).

Interfund Transactions - This fund decreased due to fleet fund transfers (\$27,532).

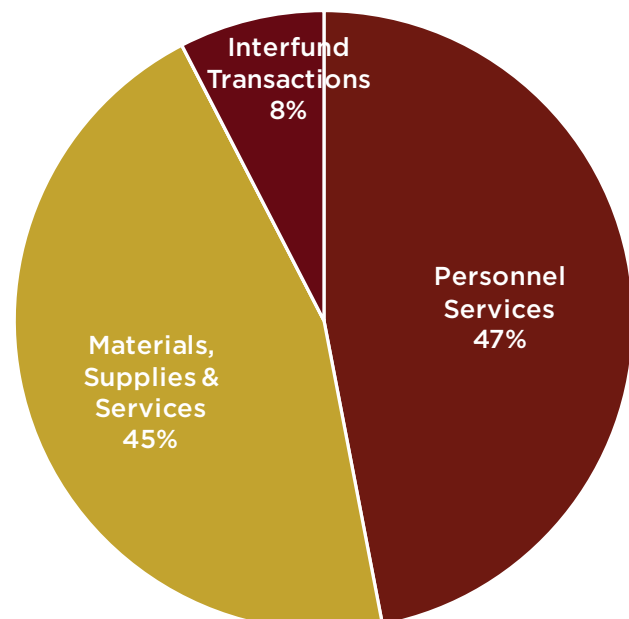
Materials, Supplies & Services - The difference between budget years increased due to increased travel and training costs (\$117,919).

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





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

<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	435,739	261,808	397,786	576,773	444,236	658,610
Materials, Supplies & Services	4,300	127,258	75,830	309,736	429,736	427,655
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	19,826	19,826	27,815	71,796	71,796	44,264
<b>Expenditure Total:</b>	<b>459,865</b>	<b>408,892</b>	<b>501,431</b>	<b>958,305</b>	<b>945,768</b>	<b>1,130,529</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	459,865	408,892	501,431	958,305	945,768	1,130,529
<b>Revenue Total:</b>	<b>459,865</b>	<b>408,892</b>	<b>501,431</b>	<b>958,305</b>	<b>945,768</b>	<b>1,130,529</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time	5.00	4.00	5.00	6.00	6.00	6.50
Part-time/Seasonal	1.23	1.25	1.26	2.19	2.19	2.52
<b>FTE Total:</b>	<b>6.23</b>	<b>5.25</b>	<b>6.26</b>	<b>8.19</b>	<b>8.19</b>	<b>9.02</b>

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

<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries - FT	291,263	135,803	218,371	314,847	248,088	364,765
1112 Salaries - PT	21,200	28,723	47,355	61,444	54,417	70,185
1116 Fast Track Salaries	1,600	4,400	-	-	-	-
1211 Overtime	1,295	3,160	1,443	-	1,654	-
1242 Car Allowance	3,512	-	-	-	-	-
1300 Employee Benefits	14,209	11,241	16,007	19,521	16,209	22,615
1311 Bonus	-	-	-	-	-	-
1321 Clothing Allowance	-	1,600	1,200	1,600	1,600	1,600
1511 FICA	1,314	1,787	2,954	3,810	3,379	4,351
1512 Medicare	4,591	2,488	3,837	5,456	4,334	6,307
1521 Retirement	40,240	21,622	34,738	58,152	38,607	67,372
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	50,716	46,134	65,300	101,552	69,640	110,014
1545 Dental Insurance	4,105	3,622	4,825	7,213	4,714	7,814
1548 Vision Insurance	676	586	785	1,279	738	1,385
1561 Long Term Disability	1,017	643	971	1,900	856	2,201
<b>Total:</b>	<b>435,739</b>	<b>261,808</b>	<b>397,786</b>	<b>576,773</b>	<b>444,236</b>	<b>658,610</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	1,741	669	1,240	2,255	2,255	1,755
2321 Travel & Training	1,011	2,220	5,174	6,281	6,281	4,950
2369 Meetings	68	94	291	450	450	450
2411 Office Expenses & Supplies	-	-	-	-	-	-
2421 Postage	-	-	-	-	-	-
2431 Uniforms & Clothing	1,145	-	(20)	-	-	-
2513 Equipment Supplies & Maintenance	267	190	330	750	750	500
3111 Utilities	-	-	-	-	-	-
4531 Professional/Technical Services	-	124,085	68,814	300,000	420,000	420,000
5002 Misc. Services & Supplies	69	-	-	-	-	-
<b>Total:</b>	<b>4,300</b>	<b>127,258</b>	<b>75,830</b>	<b>309,736</b>	<b>429,736</b>	<b>427,655</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7000 Capital Outlay	-	-	-	-	-	-
7211 Building & Bldg. Improvements	-	-	-	-	-	-
7410 Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund	19,826	19,826	27,815	71,796	71,796	44,264
<b>Total:</b>	<b>19,826</b>	<b>19,826</b>	<b>27,815</b>	<b>71,796</b>	<b>71,796</b>	<b>44,264</b>

# COMMUNICATION

## Mission

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

## Department Description

The Communications and Community Relations Director manages the content of the City website and social media, writes and distributes media releases and other communication for the City, publishes The Eagle's View newsletter, coordinates volunteer projects, facilitates community relations, and promotes the events and activities of the City. This past year, Special Events were added to the Communications and Community Relations Director's responsibilities.



## Accomplishments:

- Media Policies Updated
- Website upgraded

## Goals:

- Start City Podcast
- Construction of city digital signage





## COMMUNICATION

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

1 City Administrator  
(0.00)

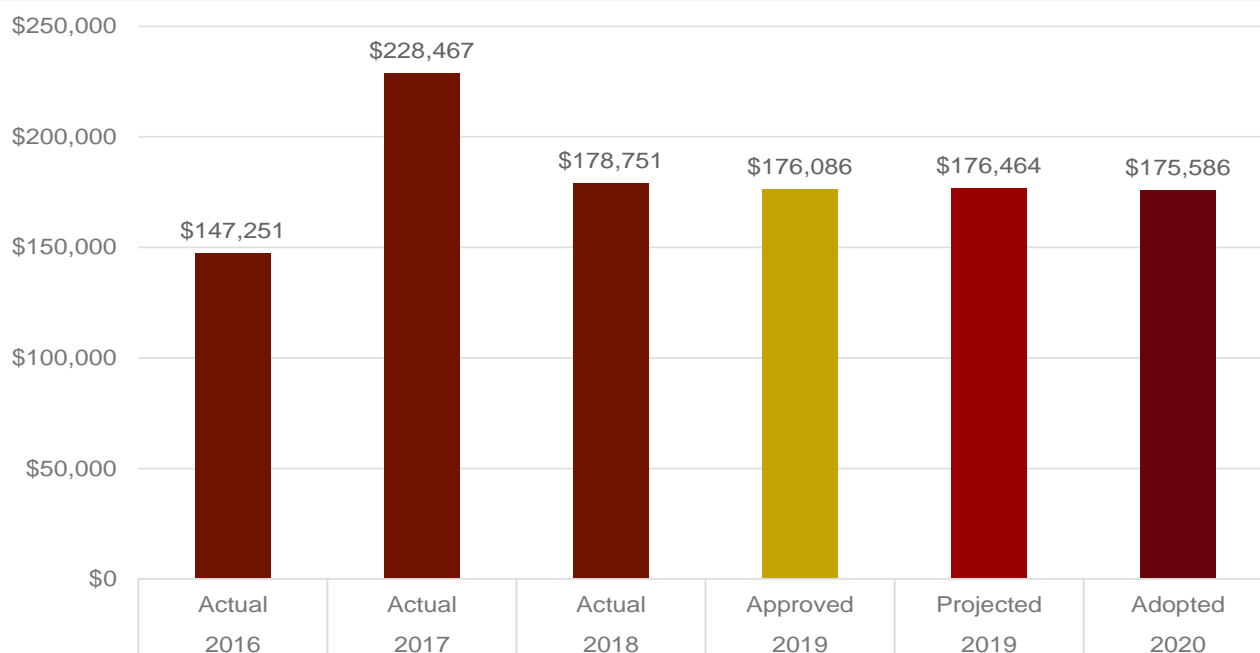
1 Communications &  
Community Relations  
Director  
(1.00)

2 PT Receptionists  
(1.00)

## COMMUNICATION PERSONNEL CHANGES

There were no personnel changes.

## COMMUNICATION EXPENDITURE TRENDS



# COMMUNICATION

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by <1%.

Personnel Services - Salary and benefits saw no change.

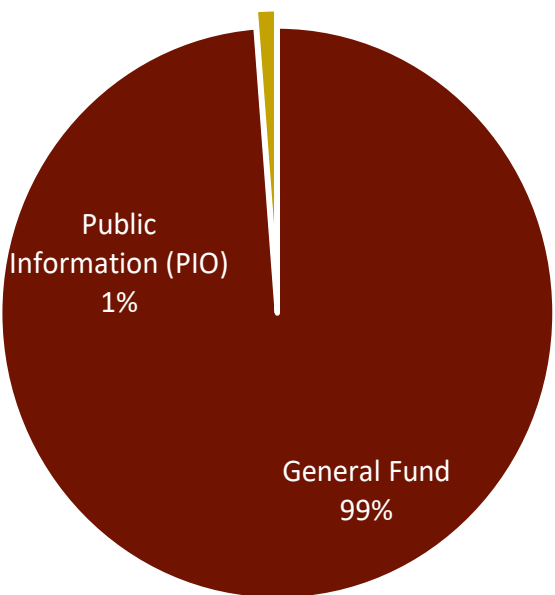
Interfund Transactions - There are no interfund transaction expenditures for this department.

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

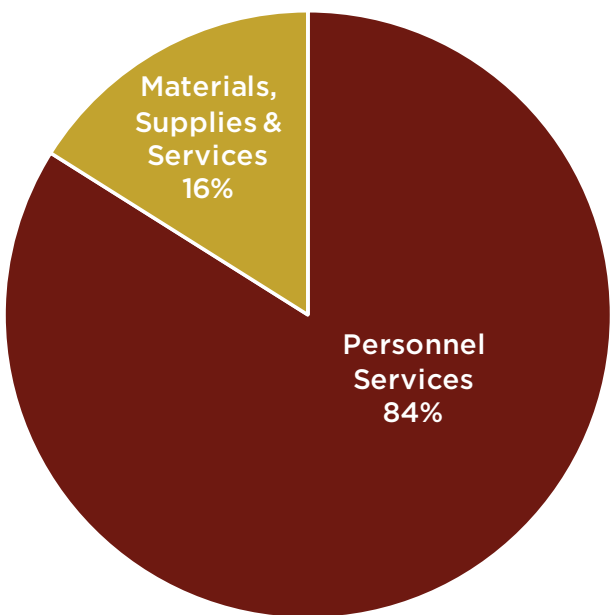
Capital Outlay - There are no capital outlay expenditures for this department.

C & C  
Relations

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General						
Sub 19						
Department 41970 - Non-Departmental-Public Information Summary						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	113,900	139,976	150,715	149,586	148,108	149,586
Materials, Supplies & Services	33,351	88,491	28,036	26,500	28,356	26,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>147,251</b>	<b>228,467</b>	<b>178,751</b>	<b>176,086</b>	<b>176,464</b>	<b>175,586</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	147,251	228,467	178,751	176,086	176,464	175,586
<b>Revenue Total:</b>	<b>147,251</b>	<b>228,467</b>	<b>178,751</b>	<b>176,086</b>	<b>176,464</b>	<b>175,586</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time	1.00	1.00	0.93	0.93	0.93	0.93
Part-time/Seasonal		1.40	1.25	1.25	1.25	1.25
<b>FTE Total:</b>	<b>1.00</b>	<b>2.40</b>	<b>2.18</b>	<b>2.18</b>	<b>2.18</b>	<b>2.18</b>
Fund 10- General						
Sub 19						
Department 41970 - Non-Departmental-Public Information Detail						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries - FT	73,359	75,357	77,107	76,217	75,597	76,217
1112 Salaries - PT	4,477	24,020	31,940	33,475	32,277	33,475
1115 Unemployment						
1211 Overtime		598	336		243	
1300 Employee Benefits	4,548	4,663	4,781	4,725	4,725	4,725
1511 FICA	278	1,526	2,001	2,075	2,016	2,075
1512 Medicare	1,099	1,382	1,552	1,591	1,519	1,591
1521 Retirement	13,549	13,837	14,242	14,077	13,517	14,077
1531 State Insurance Fund						
1541 Health Insurance	14,923	16,693	16,911	15,656	16,578	15,656
1545 Dental Insurance	1,207	1,331	1,280	1,112	1,159	1,112
1548 Vision Insurance	202	214	208	197	181	197
1551 HSA Admin Fees						
1561 Long Term Disability	258	355	359	460	296	460
<b>Total:</b>	<b>113,900</b>	<b>139,976</b>	<b>150,715</b>	<b>149,586</b>	<b>148,108</b>	<b>149,586</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)	390	575	585	800	800	800
2321 Travel & Training	119	413	1,586	2,500	2,500	2,500
2369 Meetings		23	75	800	1,400	300
2421 Postage						
4531 Professional & Technical Services	1,128		4,776	2,400	2,400	2,400
4541 Printing and Mailing	15,233	2,126	2,126		1,256	
4561 Citizen Survey						
5003 Marketing & PR Events	810	10,533	11,772	12,000	12,000	8,000
5005 EM City Merchandise			7,116	8,000	8,000	12,000
5006 USP 20th Anniv. Celebration	15,671	74,820				
<b>Total:</b>	<b>33,351</b>	<b>88,491</b>	<b>28,036</b>	<b>26,500</b>	<b>28,356</b>	<b>26,000</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# ECONOMIC DEVELOPMENT

## Mission

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

## Department Description

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



The City has started holding business forums at City Hall to provide networking and training opportunities to local businesses.

Economic  
Development

## Accomplishments:

- Welcomed Tyson Foods to Eagle Mountain business community
- Hosted 11th annual ED golf tournament
- Hosted Limitless Supercar Shoot-Out and Car Show
- Started Eagle Mountain City Chamber of Commerce.

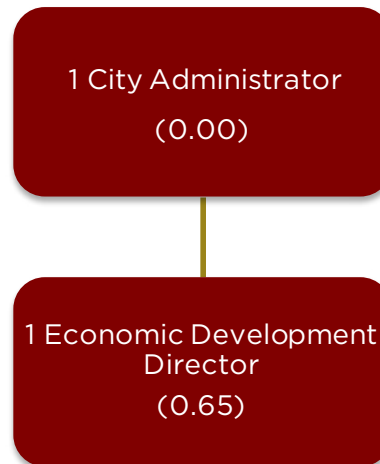
## Goals:

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





## ECONOMIC DEVELOPMENT ORGANIZATION



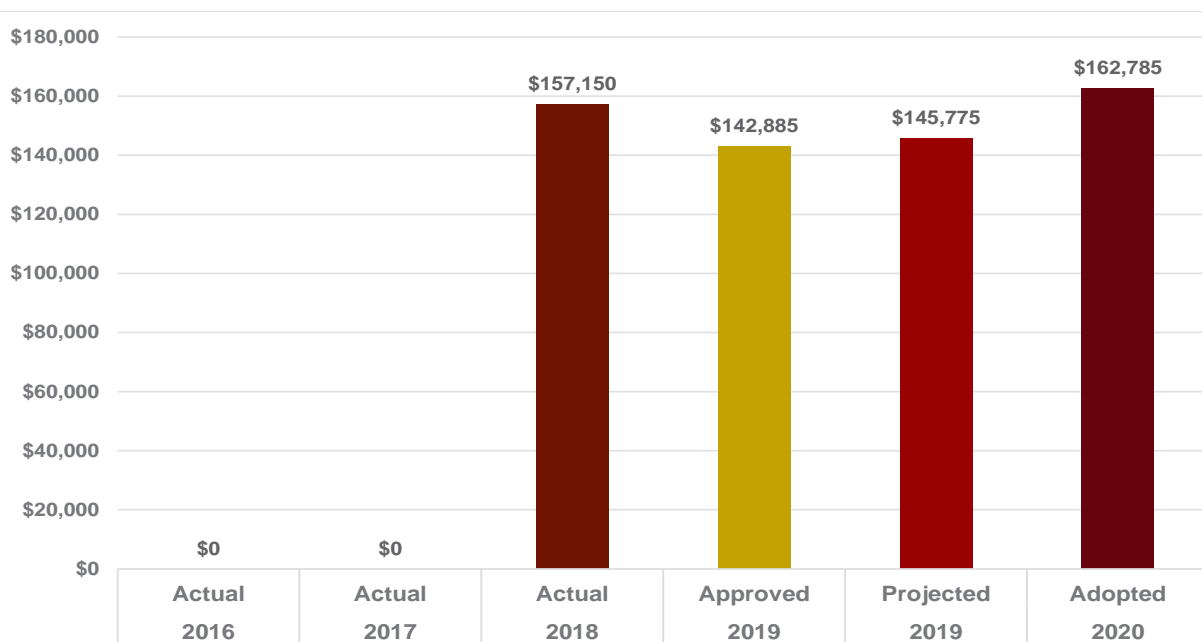
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## ECONOMIC DEVELOPMENT PERSONNEL CHANGES

There were no personnel changes.

Economic  
Development

## ECONOMIC DEVELOPMENT EXPENDITURE TRENDS



\*This fund was moved from the Special Revenue Fund (originally titled the Business Incubator) to the General Fund in FY 2018.

For information on history of the fund, see the Business Incubator page.

# ECONOMIC DEVELOPMENT

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 14%.

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

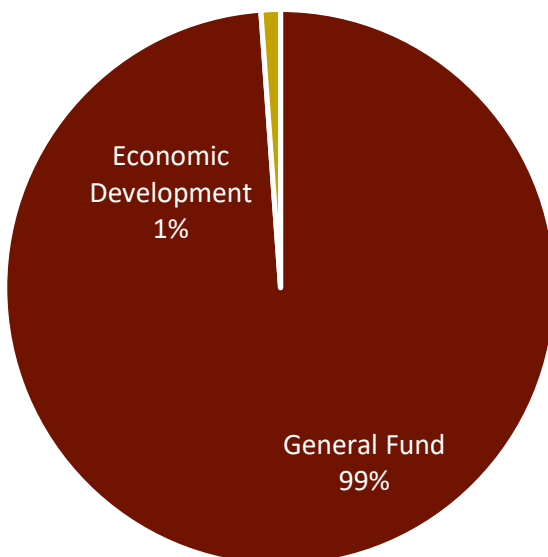
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Increases in travel & training expenses and supplies for economic development events led to materials, supplies, & service expenditures to increase (\$19,900).

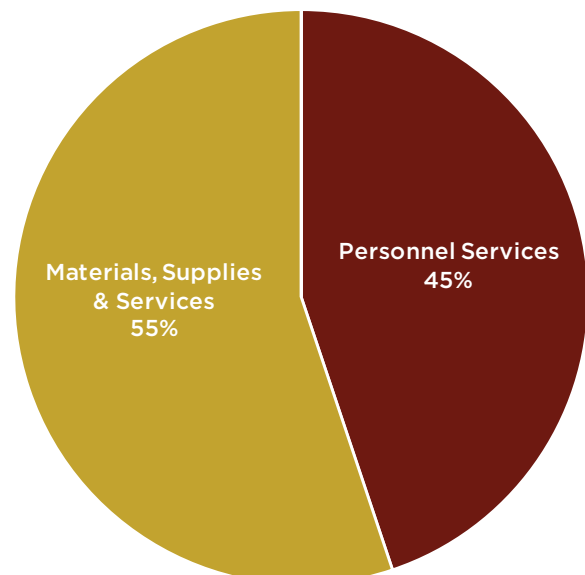
Capital Outlay - There are no capital outlay expenditures for this department.

Economic  
Development

DEPARTMENT EXPENDITURES COM-  
PARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41910 - Economic Development Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	58,319	73,015	71,175	73,015
Materials, Supplies & Services	-	-	98,831	69,870	74,600	89,770
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>-</b>	<b>-</b>	<b>157,150</b>	<b>142,885</b>	<b>145,775</b>	<b>162,785</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	-	-	-	142,885	145,775	162,785
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142,885</b>	<b>145,775</b>	<b>162,785</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time			0.65	0.65	0.65	0.65
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>

<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41910 - Economic Development Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries			43,032	48,210	47,159	48,210
1211 Overtime						
1300 Employee Benefits			3,350	2,989	3,416	2,989
1511 FICA						
1311 Bonus						
1512 Medicare			615	699	659	699
1521 Retirement			(1,175)	8,904	7,181	8,904
1531 State Insurance Fund						
1541 Health Insurance			11,306	11,001	11,634	11,001
1545 Dental Insurance			856	781	814	781
1548 Vision Insurance			139	139	127	139
1561 Long Term Disability			197	291	185	291
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>58,319</b>	<b>73,015</b>	<b>71,175</b>	<b>73,015</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (EDCU, Utah Alliance, IEDC)			8,250	3,670	8,400	9,370
2321 Travel & Training			2,151	10,700	10,700	12,600
2369 Meetings			795	1,500	1,500	1,500
4121 Attorney Fees						
4320 Consulting Services			32,499			
4812 Building Rent			57,625			
5780 Marketing Tools			2,632	14,000	14,000	16,300
6211 Insurance and Surety Bond						
6510 EM Chamber of Commerce				30,000	30,000	30,000
6522 Economic Development Events			(5,120)	10,000	10,000	20,000
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>98,831</b>	<b>69,870</b>	<b>74,600</b>	<b>89,770</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9110 Due To General Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# ENGINEERING

## Mission

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

## Department Description

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

Engineering



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

## Accomplishments:

- Updated storm drain impact fee facilities plan
- Implemented water re-use program
- Completed water system upgrades related to Facebook

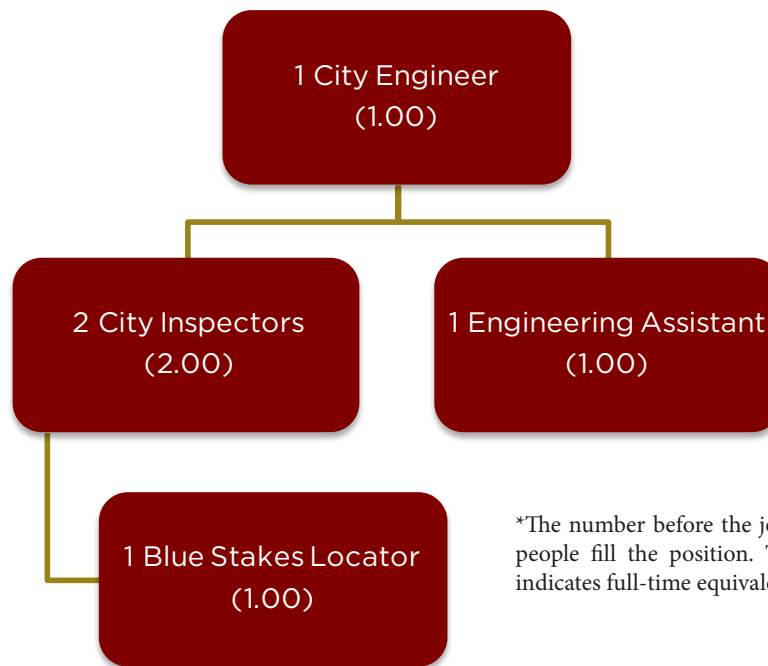
## Goals:

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





## ENGINEERING DEPARTMENT ORGANIZATION



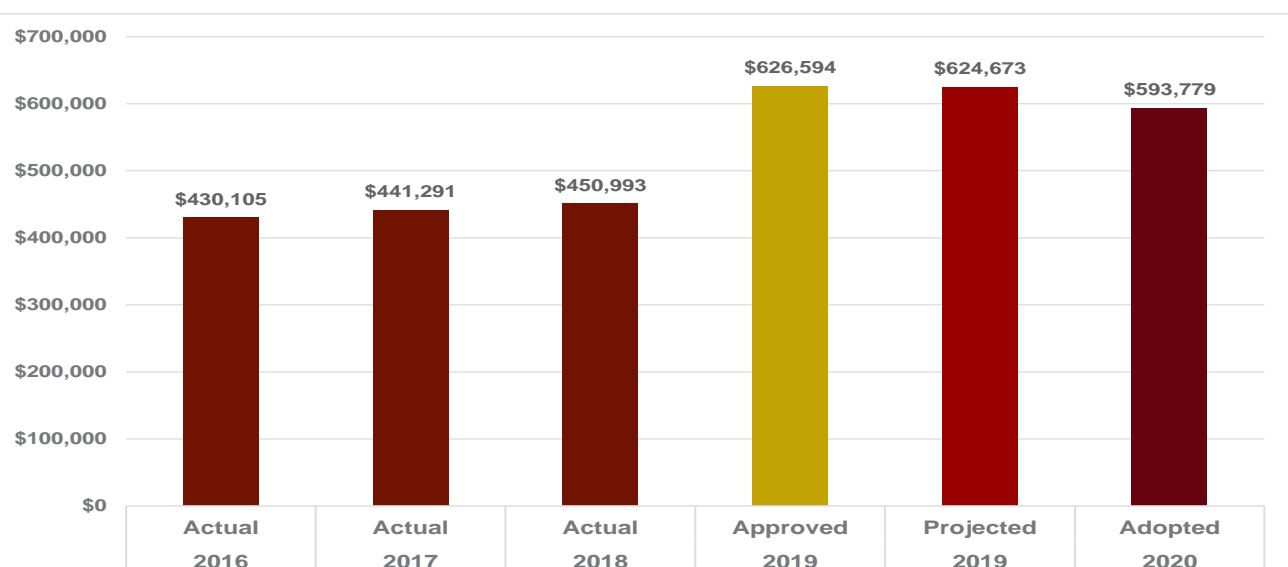
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

Engineering

## ENGINEERING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2020 increased 1.5 (4.33 in FY 2019 to 5.83 in FY 2020).

## ENGINEERING DEPARTMENT EXPENDITURE TRENDS





# ENGINEERING

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 5%.

Personnel Services - The addition of 1.5 FTEs caused an increase in wages and benefits (\$118,226).

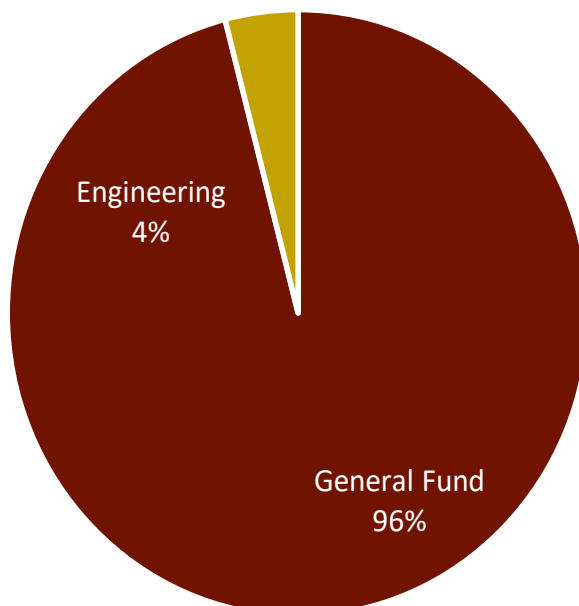
Interfund Transactions - An increase in fleet fund transfers caused this section to increase (\$2,600).

Materials, Supplies & Services - The addition of FTEs allowed for a sharp decrease in contracted services. (\$150,500).

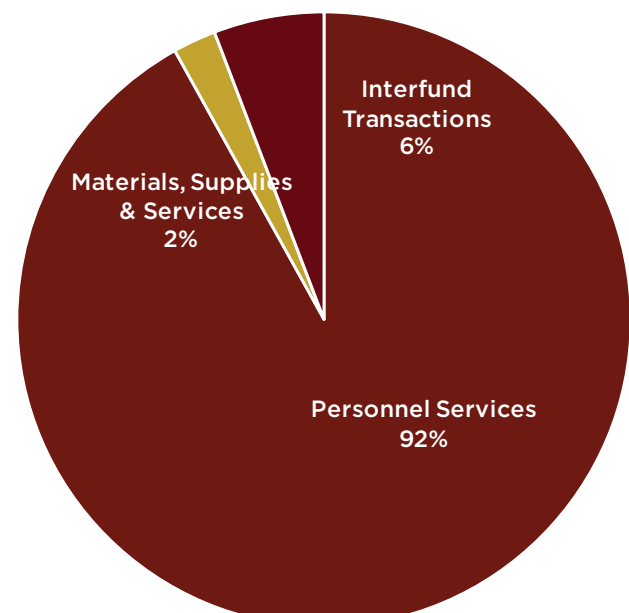
Capital Outlay - There are no capital outlay expenditures for this department.

Engineering

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





<b>Fund 10- General</b> <b>Sub 11 - Executive</b> <b>Division 41710- Engineering Summary</b>						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	381,298	413,278	418,444	427,028	424,607	545,833
Materials, Supplies & Services	12,076	4,374	3,934	167,700	168,200	13,480
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	36,731	23,639	28,615	31,866	31,866	34,466
<b>Expenditure Total:</b>	<b>430,105</b>	<b>441,291</b>	<b>450,993</b>	<b>626,594</b>	<b>624,673</b>	<b>593,779</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	430,105	441,291	450,993	626,594	624,673	593,779
<b>Revenue Total:</b>	<b>430,105</b>	<b>441,291</b>	<b>450,993</b>	<b>626,594</b>	<b>624,673</b>	<b>593,779</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time	5.00	4.30	4.33	4.33	4.33	5.83
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.00</b>	<b>4.30</b>	<b>4.33</b>	<b>4.33</b>	<b>4.33</b>	<b>5.83</b>
<b>Fund 10- General</b> <b>Sub 11 - Executive</b> <b>Division 41710- Engineering Detail</b>						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries	245,873	261,901	262,703	269,653	268,997	340,748
1112 Salaries PT						
1211 Overtime	1,650	2,180	4,015		3,504	
1242 Car Allowance	5,053	5,717	5,717	4,500	5,700	5,700
1300 Employee Benefits	17,827	19,842	20,050	16,718	19,699	21,126
1311 Bonus						
1321 Clothing Allowance		1,200	1,200	1,400	1,400	1,400
1511 FICA						
1512 Medicare	3,568	3,827	3,844	3,910	3,936	4,941
1521 Retirement	40,612	42,692	43,022	49,805	42,510	62,936
1531 State Insurance Fund						
1541 Health Insurance	59,814	68,259	70,267	73,286	71,882	98,674
1545 Dental Insurance	4,991	5,548	5,485	5,205	5,145	7,009
1548 Vision Insurance	819	883	880	923	803	1,242
1561 Long Term Disability	1,092	1,229	1,261	1,627	1,031	2,056
<b>Total:</b>	<b>381,298</b>	<b>413,278</b>	<b>418,444</b>	<b>427,028</b>	<b>424,607</b>	<b>545,833</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues, Subscriptions, Memberships (UCEA, ASCE, SWIP, APWA)	250	420	450	850	850	850
2321 Travel & Training	2,257	1,569	325	3,500	3,500	4,280
2369 Meetings	22	39	69	300	300	300
2411 Office Expenses & Supplies		16			500	
2431 Uniforms & Clothing	1,556					
2513 Equipment Supplies & Maintenance	3,032	1,087	1,341	6,500	6,500	1,500
2523 Blue Stakes Supplies	961	1,243	1,749	6,550	6,550	6,550
2531 Mileage Reimbursement						
4320 Engineering Services						
4531 Professional/Technical Services	3,999			150,000	150,000	
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>12,076</b>	<b>4,374</b>	<b>3,934</b>	<b>167,700</b>	<b>168,200</b>	<b>13,480</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7410 Equipment						
7412 Computer Equipment						
7414 GIS Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund	36,731	23,639	28,615	31,866	31,866	34,466
<b>Total:</b>	<b>36,731</b>	<b>23,639</b>	<b>28,615</b>	<b>31,866</b>	<b>31,866</b>	<b>34,466</b>

# EXECUTIVE

## Mission

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

## Department Description

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

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

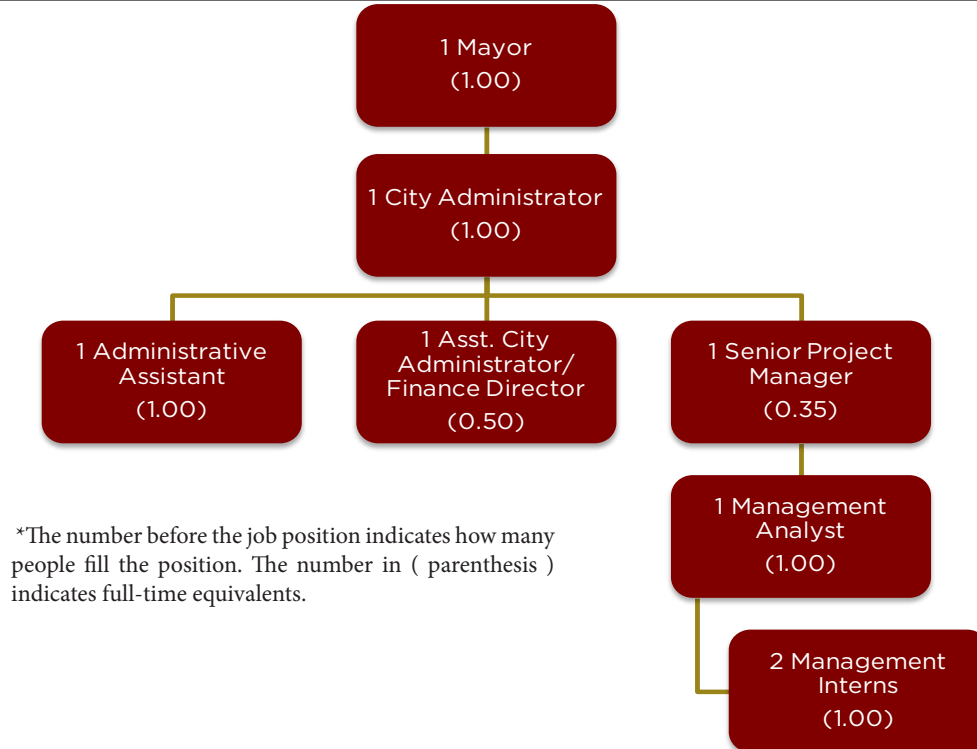


Ifo Pili, the City Administrator





## EXECUTIVE DEPARTMENT ORGANIZATION



Executive

## EXECUTIVE DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## EXECUTIVE DEPARTMENT EXPENDITURE TRENDS



# EXECUTIVE

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 9%.

Personnel Services - Full-time and part-time salaries, along with benefits, increased this year. This resulted in an increase in personnel services (\$10,882).

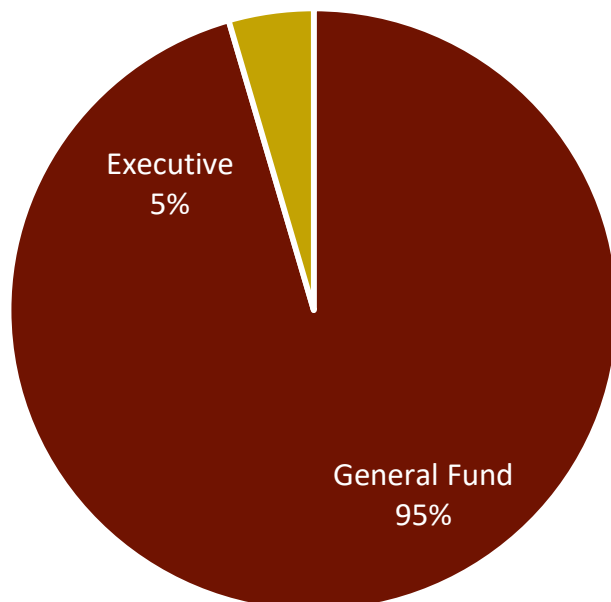
Interfund Transactions - Interfund transactions increased between fiscal years due to a transfer to fleet fund (\$854).

Materials, Supplies & Services - This category increased for travel and training, membership, and subscription fees (\$42,920).

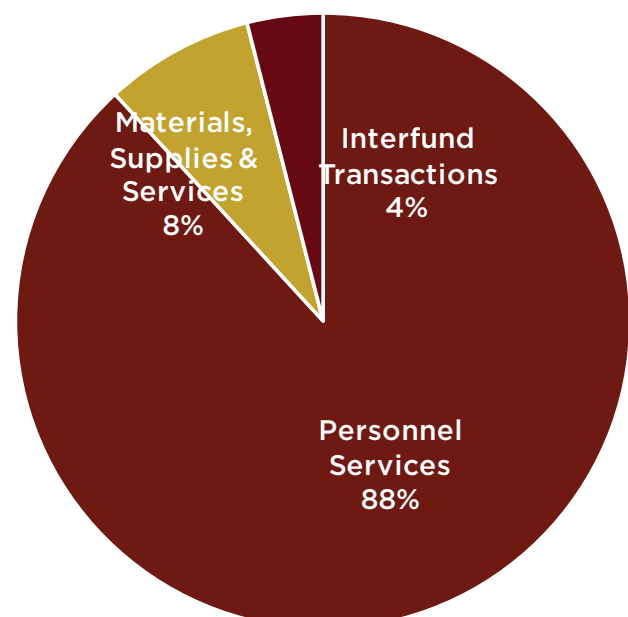
Capital Outlay - There are no capital outlay expenditures for this department.

Executive

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY







<b>Fund 10- General</b> <b>Sub 11- Executive</b> <b>Department 41310- Executive Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	481,322	580,383	568,443	574,770	564,187	585,652
Materials, Supplies & Services	9,193	7,401	17,938	9,180	34,000	52,100
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	24,871	19,099	30,285	25,581	25,581	26,435
<b>Expenditure Total:</b>	<b>515,385</b>	<b>606,883</b>	<b>616,666</b>	<b>609,531</b>	<b>623,768</b>	<b>664,187</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	515,385	606,883	616,666	609,531	623,768	664,187
<b>Revenue Total:</b>	<b>515,385</b>	<b>606,883</b>	<b>616,666</b>	<b>609,531</b>	<b>623,768</b>	<b>664,187</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	2.35	2.75	2.75	2.75	2.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
<b>FTE Total:</b>	<b>5.01</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>	<b>5.41</b>

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

# FACILITIES

## Mission

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

## Department Description

Direct and execute the installation, repair and upkeep of City property and facilities, including buildings, machines and mechanical systems. Participate in the preparation and administration of the facilities maintenance budget, specifically establishing budget recommendations, monitoring and controlling expenditures, preparing cost estimates and submitting justifications for sustainability, preventative maintenance, and repairs.



## Accomplishments:

- Security upgrades to City Hall
- Landscaping at Community Development Building

## Goals:

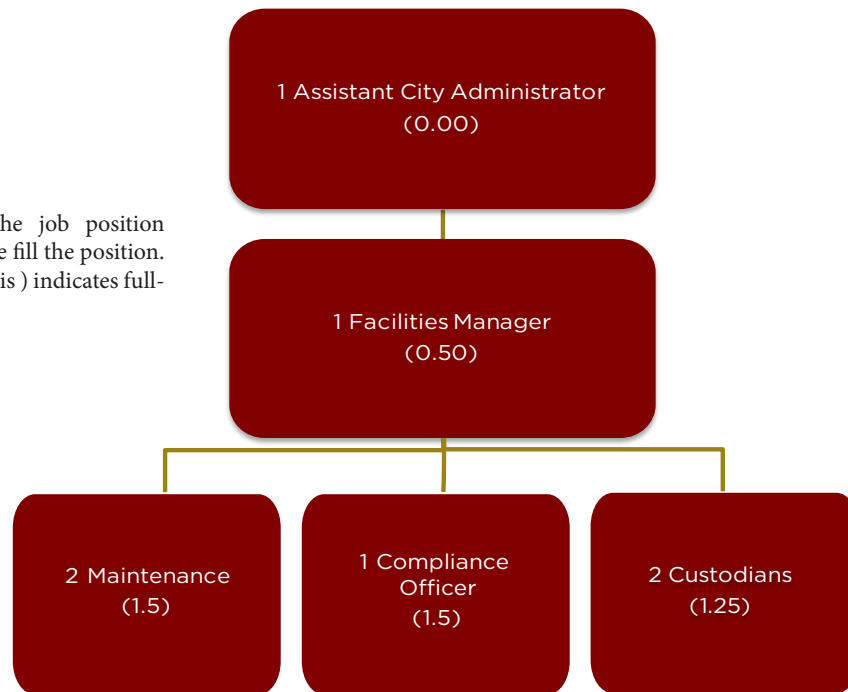
- Identify and implement opportunities to enhance safety, efficiency, and cost control in facilities maintenance
- Work on landscaping at City Hall





## FACILITIES DEPARTMENT ORGANIZATION

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

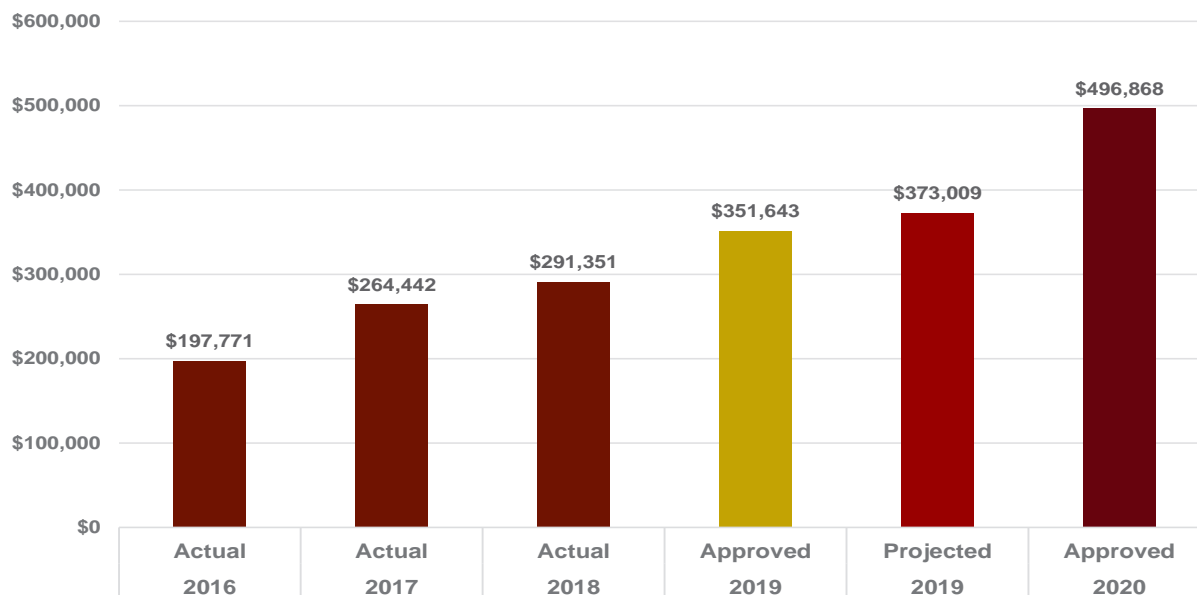


## FACILITIES DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2020 increased 1.5 (2.75 in FY 2019 to 4.25 in FY 2020).

Facilities

## FACILITIES DEPARTMENT EXPENDITURE TRENDS



# FACILITIES

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 41%.

Personnel Services - Increased costs for full-time and part-time salaries increased personnel services (\$100,314).

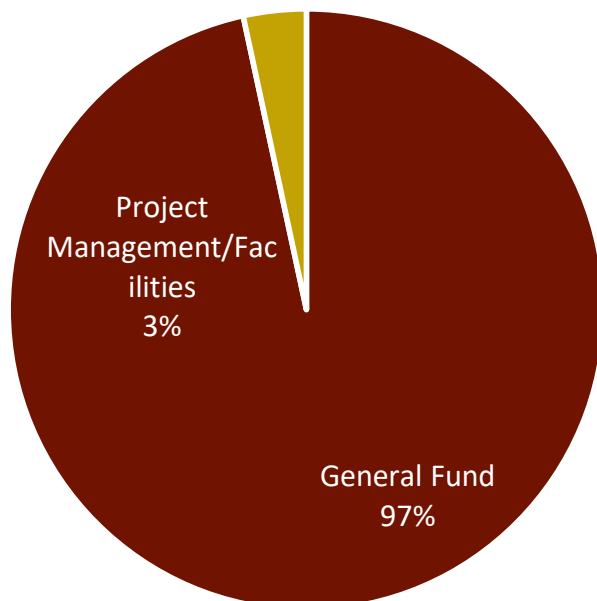
Interfund Transactions - A transfer to the Fleet Fund increased interfund transactions costs (\$45,710).

Materials, Supplies & Services - Increased costs for maintenance materials, supplies, and services (\$2,700).

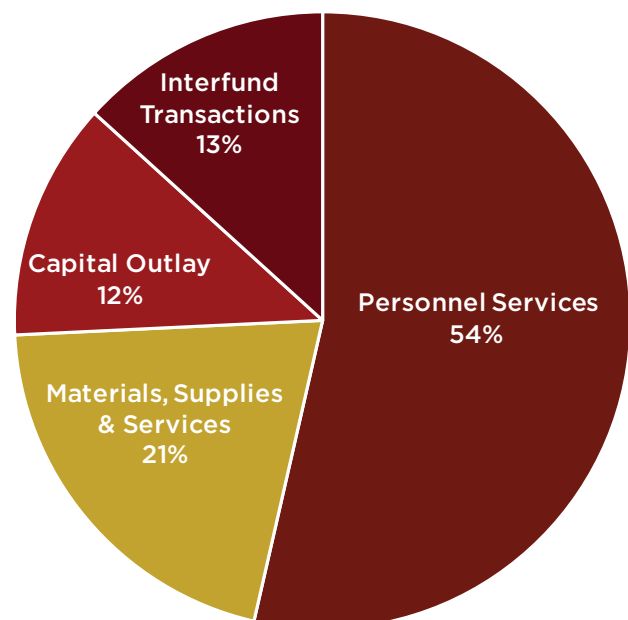
Capital Outlay - There were decreases in building improvements and furniture purchases that led to decrease in capital outlay expenditures (\$3,500).

Facilities

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General						
Sub 19						
Department 41950 - Non-Departmental - Project Management/Facilities Summary						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
Personnel Services	113,436	94,176	158,603	165,896	187,261	266,210
Materials, Supplies & Services	82,546	91,542	112,843	100,000	100,000	102,700
Capital Outlay	1,790	64,313	777	65,500	65,500	62,000
Interfund Transactions	-	14,410	19,128	20,248	20,248	65,958
<b>Expenditure Total:</b>	<b>197,771</b>	<b>264,442</b>	<b>291,351</b>	<b>351,643</b>	<b>373,009</b>	<b>496,868</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
General Taxes & Revenues	197,771	264,442	291,351	351,643	373,009	496,868
<b>Revenue Total:</b>	<b>197,771</b>	<b>264,442</b>	<b>291,351</b>	<b>351,643</b>	<b>373,009</b>	<b>496,868</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
Elected						
Appointed						
Full-time	1.63	2.10	1.50	1.50	1.50	3.00
Part-time/Seasonal			1.25	1.25	1.25	1.25
<b>FTE Total:</b>	<b>1.63</b>	<b>2.10</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>4.25</b>

Fund 10- General						
Sub 19						
Department 41950 - Non-Departmental-Project Management/Facilities Detail						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
1111 Salaries - FT	41,728	40,032	58,478	83,468	86,161	139,781
1112 Salaries - PT	44,545	18,847	20,238	29,458	18,978	30,797
1115 Unemployment		2,354				
1211 Overtime	92	2,615	456		376	
1300 Employee Benefits	2,689	5,074	8,092	5,175	9,756	8,666
1321 Clothing Allowance			101	900	900	900
1511 FICA	694	1,169	1,255	1,826	1,177	1,909
1512 Medicare	752	825	1,097	1,637	1,451	2,473
1521 Retirement	6,544	4,766	5,640	15,417	9,904	25,818
1531 State Insurance Fund			40,303		29,076	
1541 Health Insurance	14,823	16,755	20,868	25,388	26,986	50,776
1545 Dental Insurance	1,213	1,330	1,561	1,803	1,879	3,606
1548 Vision Insurance	202	214	253	320	293	639
1551 HSA Admin Fees						
1561 Long Term Disability	154	195	261	504	324	843
<b>Total:</b>	<b>113,436</b>	<b>94,176</b>	<b>158,603</b>	<b>165,896</b>	<b>187,261</b>	<b>266,210</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
2431 Uniforms & Clothing	188					1,500
2321 Travel & Training						
2421 Postage			(262)			
2513 Equipment Supplies & Maintenance	3,945	4,474	172	5,000	5,000	5,000
2610 Buildings & Ground Maintenance	27,766	41,292	56,317	35,000	35,000	35,000
2612 Janitorial Services	5,750	4,586	6,345	15,000	15,000	15,000
2613 Contract Services (Janitorial)						
3111 Utilities	44,399	40,146	39,069	30,000	30,000	30,000
3315 DSL Service			(89)			
4531 Professional/Technical Services	686	1,044	11,291	15,000	15,000	16,200
6211 Insurance & Surety Bonds						
<b>Total:</b>	<b>82,546</b>	<b>91,542</b>	<b>112,843</b>	<b>100,000</b>	<b>100,000</b>	<b>102,700</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
7211 Building & Bldg. Improvements		64,313	347	58,000	58,000	62,000
7410 Equipment			430	1,500	1,500	
7412 Computer Equipment						
7552 Furniture	1,790			6,000	6,000	
<b>Total:</b>	<b>1,790</b>	<b>64,313</b>	<b>777</b>	<b>65,500</b>	<b>65,500</b>	<b>62,000</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Approved</b>
9154 Due To Fleet Fund		14,410	19,128	20,248	20,248	65,958
<b>Total:</b>	<b>-</b>	<b>14,410</b>	<b>19,128</b>	<b>20,248</b>	<b>20,248</b>	<b>65,958</b>



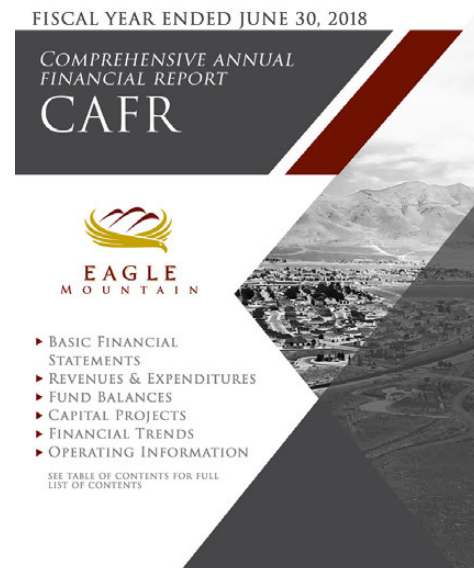
# FINANCE

## Mission

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

## Department Description

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



The Finance Department prepares the Annual Financial Audit Report.

## Accomplishments:

- Awarded the GFOA Distinguished Budget Award for the 12th consecutive year.
- Awarded the GFOA CAFR award for the 9th consecutive year.
- Awarded GFOA PAFR award for the 4th consecutive year.

## Goals:

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

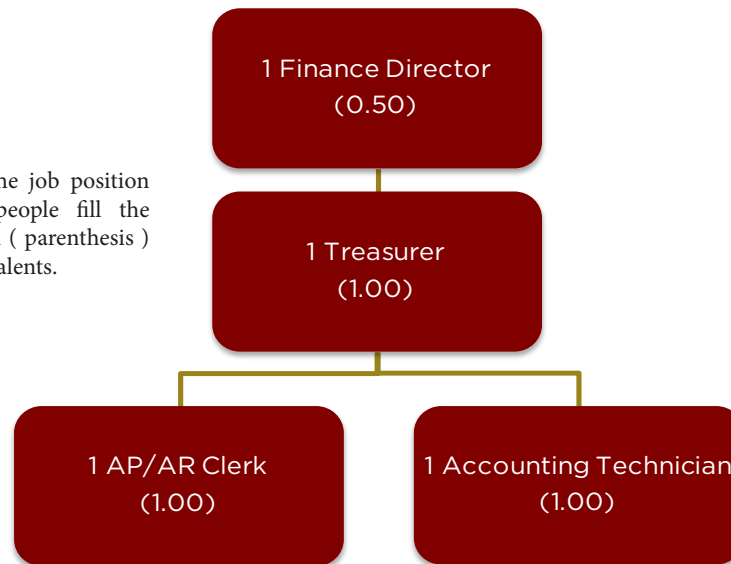






## FINANCE DEPARTMENT ORGANIZATION

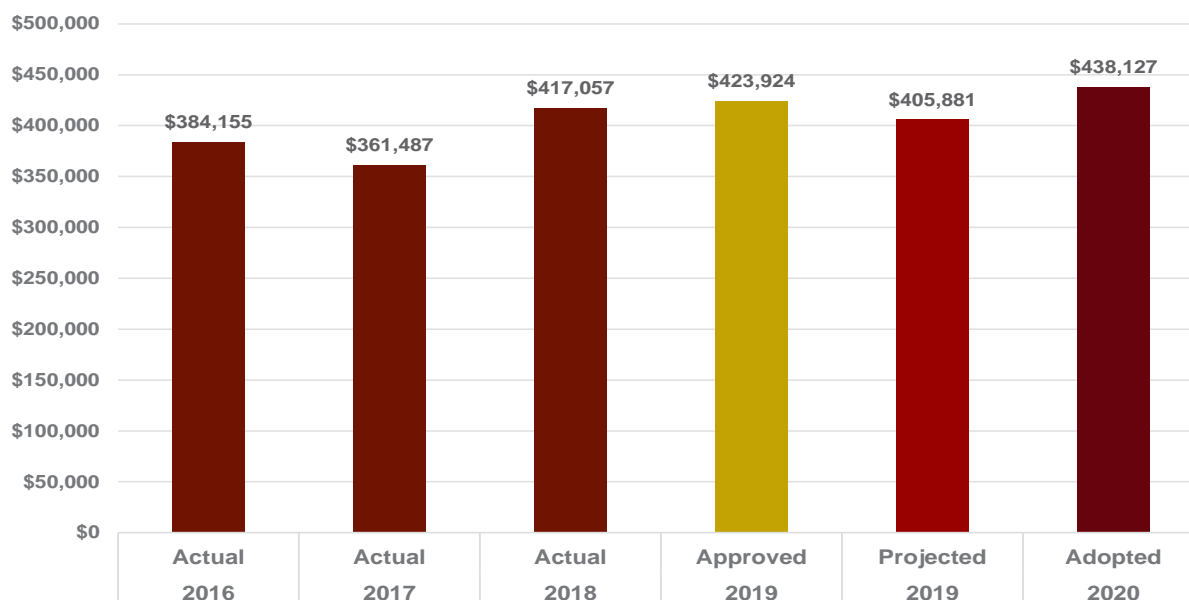
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## FINANCE DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## FINANCE DEPARTMENT EXPENDITURE TRENDS



# FINANCE

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASE by 3%.

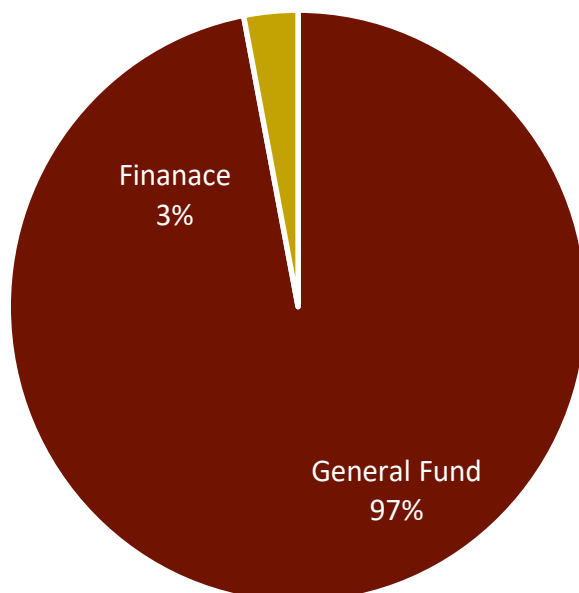
Personnel Services - Salaries, retirement, and insurance all increased causing an overall increase (\$14,203).

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

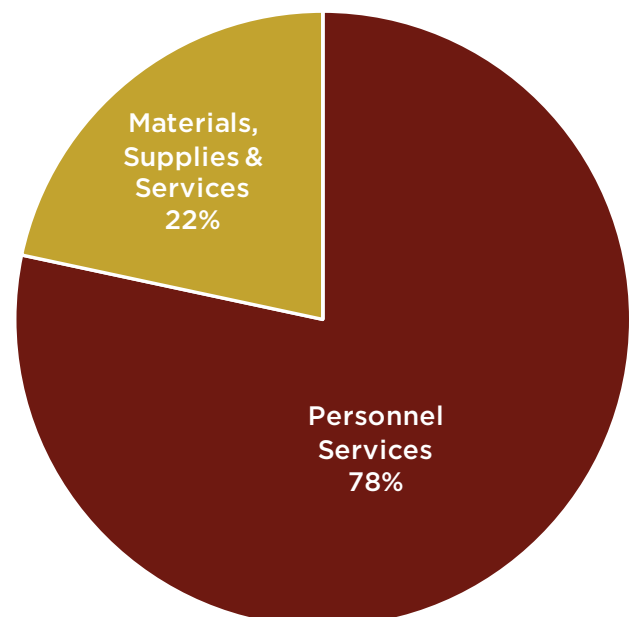
Materials, Supplies & Services - Travel and training and banking fees in addition to professional and technical services caused this category to increase (\$18,750).

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 11 - Executive</b> <b>Department 41410- Finance &amp; Accounting Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	312,058	274,956	288,308	347,724	323,731	343,277
Materials, Supplies & Services	72,096	86,531	128,748	76,200	82,150	94,850
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>384,155</b>	<b>361,487</b>	<b>417,057</b>	<b>423,924</b>	<b>405,881</b>	<b>438,127</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	384,155	361,487	417,057	423,924	405,881	438,127
<b>Revenue Total:</b>	<b>384,155</b>	<b>361,487</b>	<b>417,057</b>	<b>423,924</b>	<b>405,881</b>	<b>438,127</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	3.00	2.60	2.60	2.60	2.60	2.60
Part-time/Seasonal						
<b>FTE Total:</b>	<b>4.00</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>	<b>3.60</b>

<b>Fund 10- General</b> <b>Sub 11 - Executive</b> <b>Department 41410- Finance &amp; Accounting Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	197,271	169,295	183,286	222,293	207,587	218,784
1211 Overtime	61	139			100	
1212 Wellness Benefit						
1300 Employee Benefits	13,010	10,433	10,987	13,782	12,534	13,565
1311 Bonus						
1511 FICA		0				
1512 Medicare	2,730	2,352	2,507	3,223	2,874	3,172
1521 Retirement	34,643	30,507	33,598	41,058	37,743	40,409
1531 State Insurance Fund						
1541 Health Insurance	57,905	56,197	52,506	60,931	57,688	60,931
1545 Dental Insurance	4,868	4,487	3,933	4,328	3,791	4,328
1548 Vision Insurance	807	723	637	767	593	767
1561 Long Term Disability	764	824	855	1,341	821	1,320
<b>Total:</b>	<b>312,058</b>	<b>274,956</b>	<b>288,308</b>	<b>347,724</b>	<b>323,731</b>	<b>343,277</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (GFOA, UGFOA, APT US&C, UAPT)	1,208	582	932	600	750	750
2321 Travel & Training	1,567	2,893	4,239	3,750	3,750	5,750
2369 Meetings	253	80	93	300	300	300
2411 Office Expenses & Supplies	24		192		300	
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep	1,108	1,007	890	1,050	1,050	1,050
4140 Banking Fees	25,975	27,911	30,744	27,500	33,000	34,000
4151 Auditing & Accounting	35,805	43,350	41,000	40,000	40,000	40,000
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees	6,157	10,708	2,753	3,000	3,000	3,000
4531 Professional/Technical Services						10,000
5002 Misc. Services & Supplies						
6000 Bad Debt Expense			47,905			
<b>Total:</b>	<b>72,096</b>	<b>86,531</b>	<b>128,748</b>	<b>76,200</b>	<b>82,150</b>	<b>94,850</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7411 Office Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# HUMAN RESOURCES

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## Mission

Provide our employees a stable work environment with equal opportunity for learning and personal growth. Creativity and innovation are encouraged for improving the effectiveness of Eagle Mountain City. Above all, employees will be provided the same concern, respect and caring attitude within the organization that they are expected to share externally with every Eagle Mountain City resident.

## Department Description

The Human Resources department focuses on three critical functional areas that contribute to the City's current business strategies:

1) Staffing, employment, and recruitment; 2) Training and development; and 3) Employee benefits management, employee communication plans/strategies, policy development and/or implementation, and strategic business planning.

## Accomplishments:

- Pay band and wage study initiated
- Policies and Procedures Updates
- Paid Leave updates

## Goals:

- Complete pay band and wage study





## HR DEPARTMENT ORGANIZATION

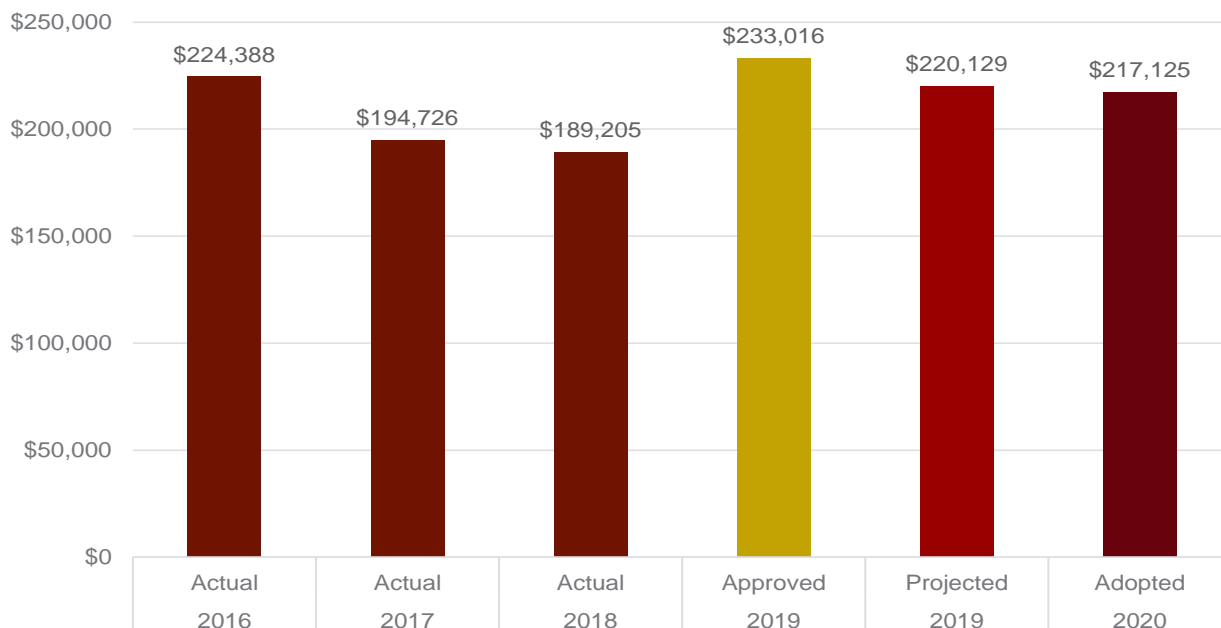
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## HR DEPARTMENT DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## HR DEPARTMENT EXPENDITURE TRENDS





# HUMAN RESOURCES

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 7%

Personnel Services - Full-time salaries, clothing allowance, retirement, and benefits increased, increasing personnel services (\$3,609).

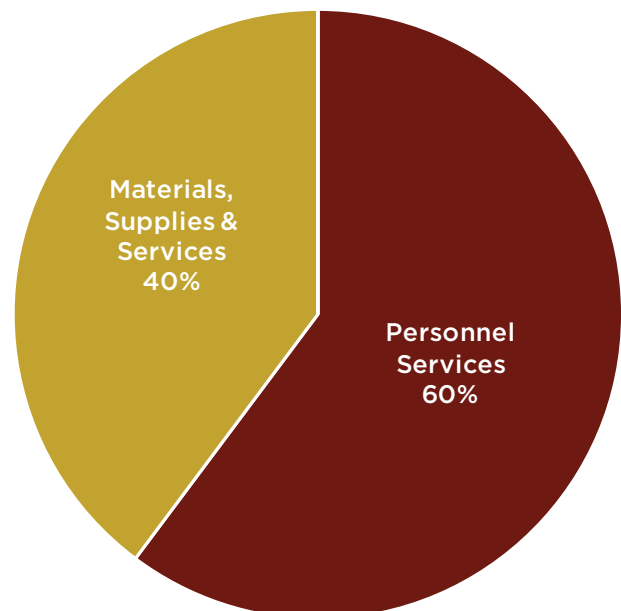
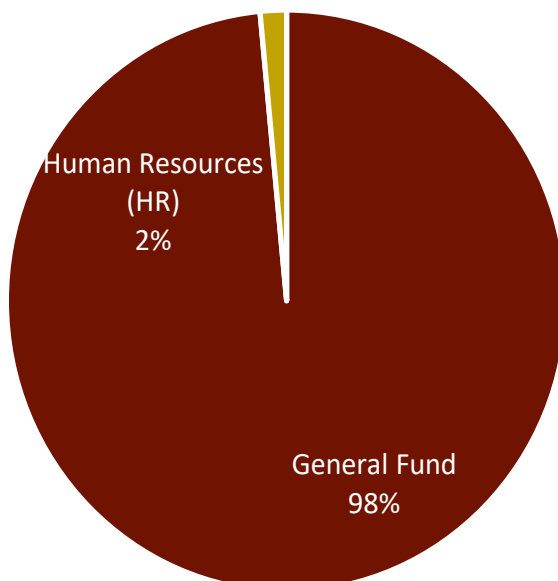
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Sharp reduction in subscription and membership fees caused a decrease (\$19,500).

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

DEPARTMENT EXPENDITURES COMPARED  
TO  
GENERAL FUND EXPENDITURES

DEPARTMENT EXPENDITURES BY  
CATEGORY



HR

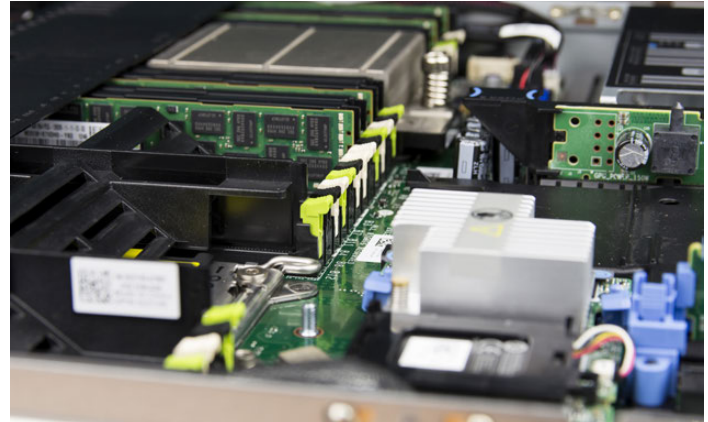


Fund 10- General						
Sub 19						
Department 41980 - Non-Departmental-Human Resources Summary						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	100,218	112,716	119,751	127,141	125,254	130,750
Materials, Supplies & Services	124,170	82,010	69,454	105,875	94,875	86,375
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>224,388</b>	<b>194,726</b>	<b>189,205</b>	<b>233,016</b>	<b>220,129</b>	<b>217,125</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	224,388	194,726	189,205	233,016	220,129	217,125
<b>Revenue Total:</b>	<b>224,388</b>	<b>194,726</b>	<b>189,205</b>	<b>233,016</b>	<b>220,129</b>	<b>217,125</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal						
<b>FTE Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Fund 10- General						
Sub 19						
Department 41980 - Non-Departmental-Human Resources Detail						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries - FT	65,629	69,656	75,101	77,255	75,537	80,340
1112 Salaries - PT				-	-	-
1115 Unemployment				5,000	5,000	5,000
1211 Overtime	916					
1300 Employee Benefits	3,957	4,220	4,488	4,790	4,439	4,981
1321 Clothing Allowance		5,600	5,550	4,400	5,600	5,600
1511 FICA		149	161	-	21	-
1512 Medicare	958	1,072	1,152	1,120	1,091	1,165
1521 Retirement	12,281	13,280	13,879	14,269	13,920	14,839
1531 State Insurance Fund (Worker's Comp)						
1541 Health Insurance	14,905	16,856	17,542	16,925	17,898	16,925
1545 Dental Insurance	1,217	1,336	1,319	1,202	1,253	1,202
1548 Vision Insurance	202	215	214	213	195	213
1551 HSA Admin Fees				1,500		
1561 Long Term Disability	152	331	345	466	300	485
<b>Total:</b>	<b>100,218</b>	<b>112,716</b>	<b>119,751</b>	<b>127,141</b>	<b>125,254</b>	<b>130,750</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues, Subscriptions, Memberships (SHRM)	21,533	11,171	12,447	25,000	14,000	500
2320 Allocated Credit Cards						
2321 Travel & Training	150	558		2,250	2,250	2,250
2369 Meetings						
2371 Educational Assistance	3,921	7,500	5,895	9,000	9,000	9,000
2378 Safety Awards	200	310	1,487	1,500	1,500	1,500
2379 Employee Activities	3,589	3,666	4,418	10,000	10,000	10,000
2411 Office Expenses & Supplies	18,069	24,447	17,689	23,000	23,000	23,000
2421 Postage				2,000	2,000	2,000
2431 Uniforms & Clothing (Office Employees)	2,573	572				
2461 Computer Software & Maint	1,625			1,625	1,625	1,625
4531 Professional & Technical Services	10,639	9,817	4,750	6,500	6,500	11,500
6211 Insurance and Surety Bonds	61,871	23,969	22,768	25,000	25,000	25,000
<b>Total:</b>	<b>124,170</b>	<b>82,010</b>	<b>69,454</b>	<b>105,875</b>	<b>94,875</b>	<b>86,375</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# INFORMATION TECHNOLOGY

## Mission

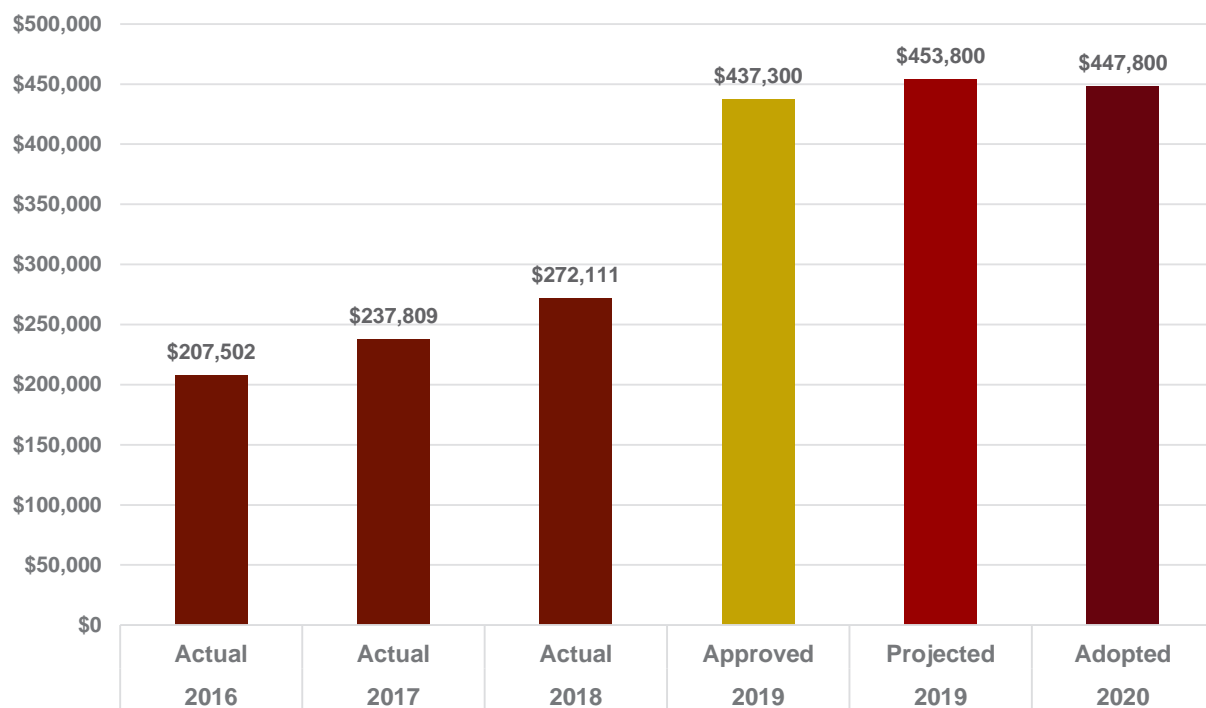
To provide the highest quality, technology-based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.



## Department Description

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

## IT DEPARTMENT EXPENDITURE TRENDS





# SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 2%.

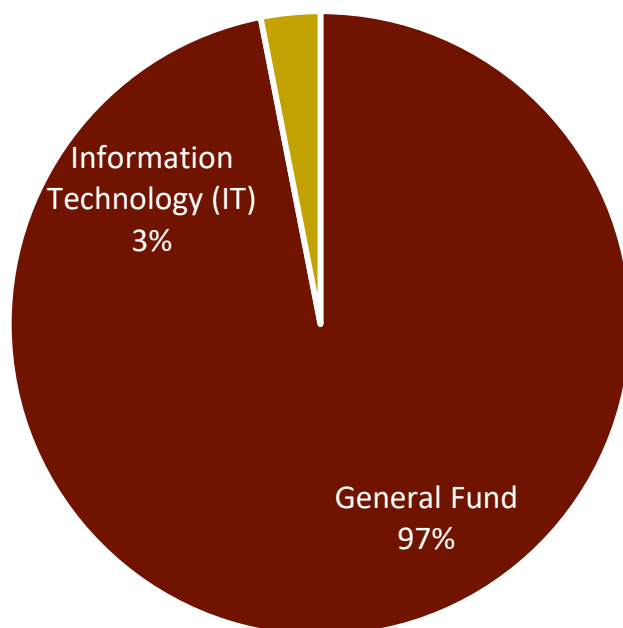
Personnel Services - There are no personnel services expenditures for this department.

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

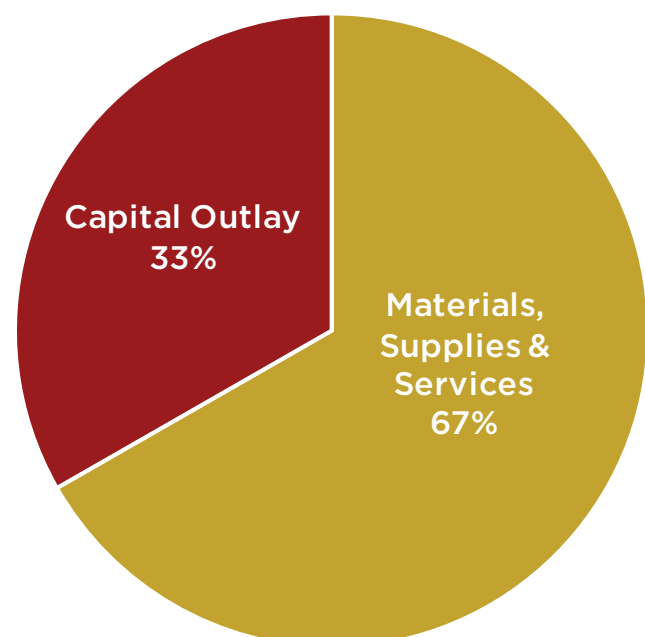
Materials, Supplies & Services - Due to completion of website but increase in computer maintenance, overall decrease (\$30,600).

Capital Outlay - The need for computer equipment caused an increase in capital outlay expenditures (\$41,100).

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY



IT

# INFORMATION TECHNOLOGY

Fund 10- General Sub 19 Department 41955 - Non-Departmental-Information Technology Summary						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	191,537	222,037	214,377	329,400	345,900	298,800
Capital Outlay	15,966	15,772	57,734	107,900	107,900	149,000
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>207,502</b>	<b>237,809</b>	<b>272,111</b>	<b>437,300</b>	<b>453,800</b>	<b>447,800</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	207,502	237,809	272,111	437,300	453,800	447,800
<b>Revenue Total:</b>	<b>207,502</b>	<b>237,809</b>	<b>272,111</b>	<b>437,300</b>	<b>453,800</b>	<b>447,800</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 10- General Sub 19 Department 41955 - Non-Departmental-Information Technology Detail						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries - FT						-
1112 Salaries - PT						-
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits						-
1511 FICA						-
1512 Medicare						-
1521 Retirement						-
1531 State Insurance Fund						-
1541 Health Insurance						-
1545 Dental Insurance						-
1548 Vision Insurance						-
1551 HSA Admin Fees						-
1561 Long Term Disability						-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships						
2320 Allocated Credit Cards						
2369 Meetings						
2513 Equipment, Supplies & Maintenance			1,730	2,700	2,700	2,500
3311 Telephone	40,010	40,855	33,837	20,000	30,000	30,000
3313 Cell Phones/Pagers	22,751	24,002	33,777	30,000	32,000	33,200
3315 DSL Service						
4222 Printer/Copier Maintenance			7,725	9,000	13,500	12,000
4221 Website Maintenance	5,985	6,284	50,129	65,000	65,000	10,000
4261 Computer Software & Maintenance	117,460	145,565	34,958	125,700	125,700	143,600
4531 Professional/Technical Services	5,331	5,331	52,220	77,000	77,000	67,500
<b>Total:</b>	<b>191,537</b>	<b>222,037</b>	<b>214,377</b>	<b>329,400</b>	<b>345,900</b>	<b>298,800</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment	15,966	15,772	57,734	107,900	107,900	149,000
7552 Furniture						
<b>Total:</b>	<b>15,966</b>	<b>15,772</b>	<b>57,734</b>	<b>107,900</b>	<b>107,900</b>	<b>149,000</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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# LEGISLATIVE



Current City Council members  
Row 1 (left to right): Donna Burnham,  
Melissa Clark, Colby Curtis  
Row 2 (left to right): Stephanie Gricius, Ben Reaves

## Mission

Represent residents through responsible and careful policymaking, ensuring their safety and well-being.

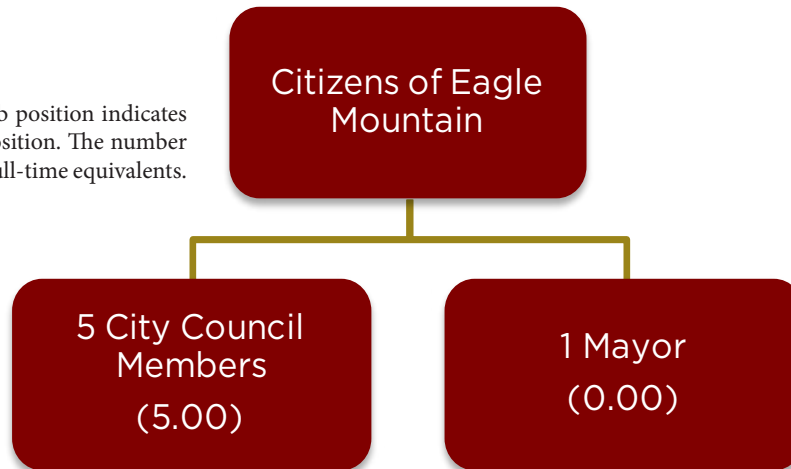
## Department Description

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



## LEGISLATIVE DEPARTMENT ORGANIZATION

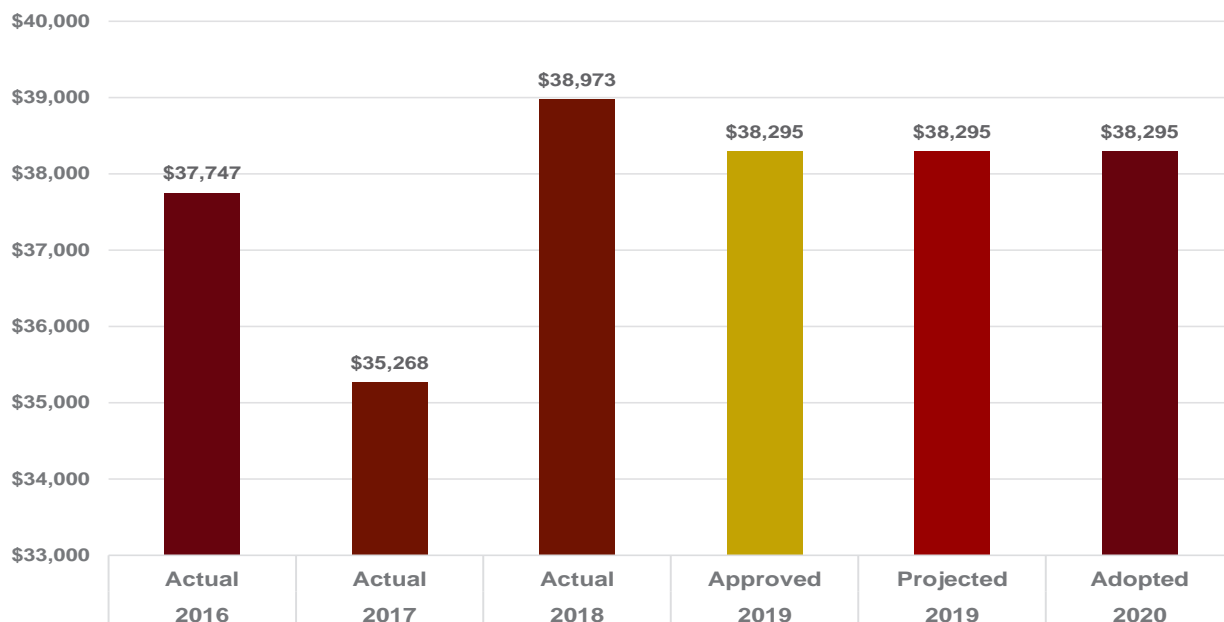
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## LEGISLATIVE DEPARTMENT PERSONNEL CHANGES

There were no changes in total personnel numbers. A new mayor, Tom Westmoreland, was elected, as well as two new council members: Donna Burnham and Melissa Clark.

## LEGISLATIVE DEPARTMENT EXPENDITURE TRENDS



# LEGISLATIVE

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget STAYED THE SAME.

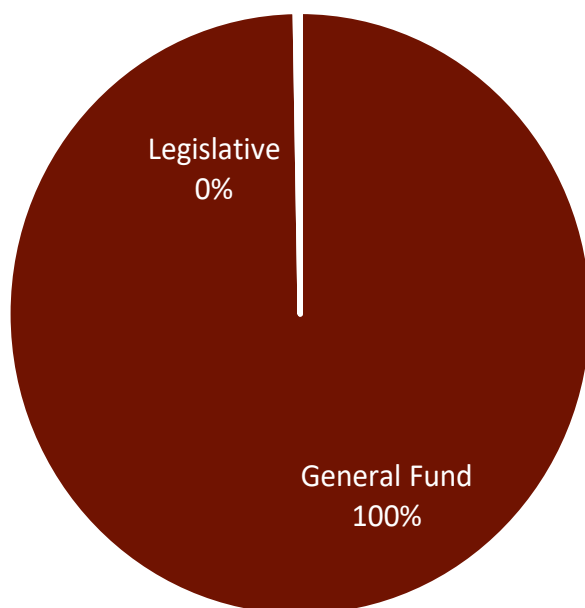
Personnel Services - There was no change.

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

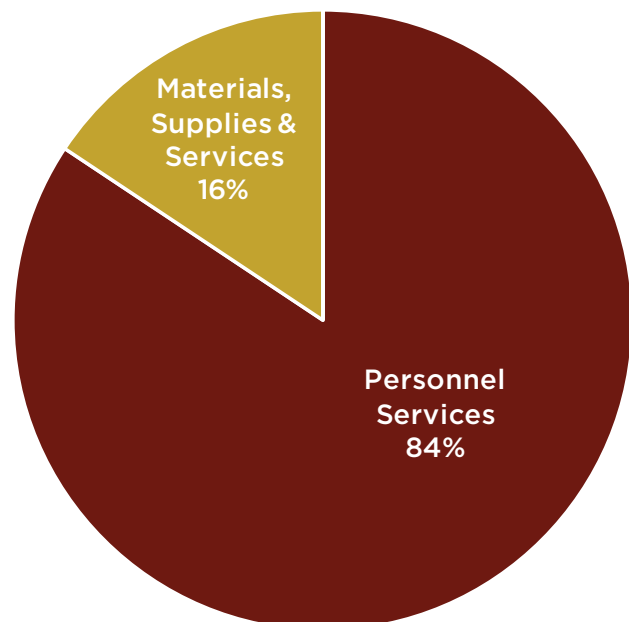
Materials, Supplies & Services - There was no change.

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General Sub 11- Executive Department 41100- Legislative Summary						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	31,718	32,295	32,295	32,295	32,295	32,295
Materials, Supplies & Services	6,029	2,973	6,678	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>37,747</b>	<b>35,268</b>	<b>38,973</b>	<b>38,295</b>	<b>38,295</b>	<b>38,295</b>
REVENUE	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	37,747	35,268	38,973	38,295	38,295	38,295
<b>Revenue Total:</b>	<b>37,747</b>	<b>35,268</b>	<b>38,973</b>	<b>38,295</b>	<b>38,295</b>	<b>38,295</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

Fund 10- General Sub 11- Executive Department 41100- Legislative Detail						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	29,464	30,000	30,000	30,000	30,000	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,827	1,860	1,860	1,860	1,860	1,860
1512 Medicare	427	435	435	435	435	435
1531 State Insurance Fund						
<b>Total:</b>	<b>31,718</b>	<b>32,295</b>	<b>32,295</b>	<b>32,295</b>	<b>32,295</b>	<b>32,295</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships			800			
2321 Travel & Training	1,727	668	2,556	2,000	2,000	2,000
2369 Meetings	2,463	2,288	2,240	3,000	3,000	3,000
2411 Office Expenses & Supplies	829	18	388	500	500	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services						
4950 Elections						
5002 Misc. Services & Supplies	1,009		649	500	500	500
5003 Special Projects			45			
<b>Total:</b>	<b>6,029</b>	<b>2,973</b>	<b>6,678</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# LIBRARY

## Mission

Fulfilling educational, informational, cultural, and recreational needs of the community by providing a welcoming, respectful, and professional place of learning and growth.

## Department Description

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

## Accomplishments:

- Increase of program offerings to include Teens and Adults
- Increased partnerships with Kids on the Move & USU Extension to provide more programming

## Goals:

- Collection Usage: % of physical/digital items seeing less than 1 checkout in a year
- Shelving accuracy: % of physical titles in their appropriate shelving location



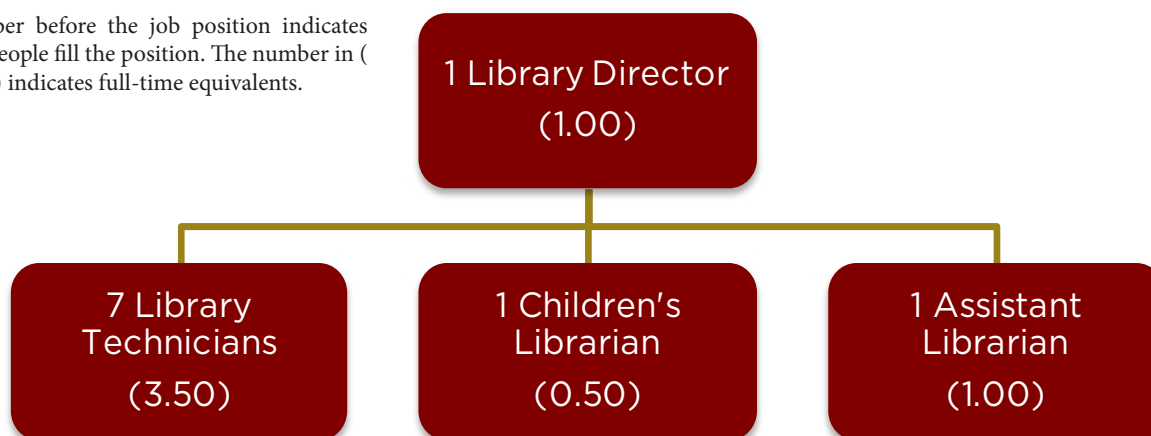
The Library frequently provides engaging activities geared toward promoting literacy.





## LIBRARY ORGANIZATION

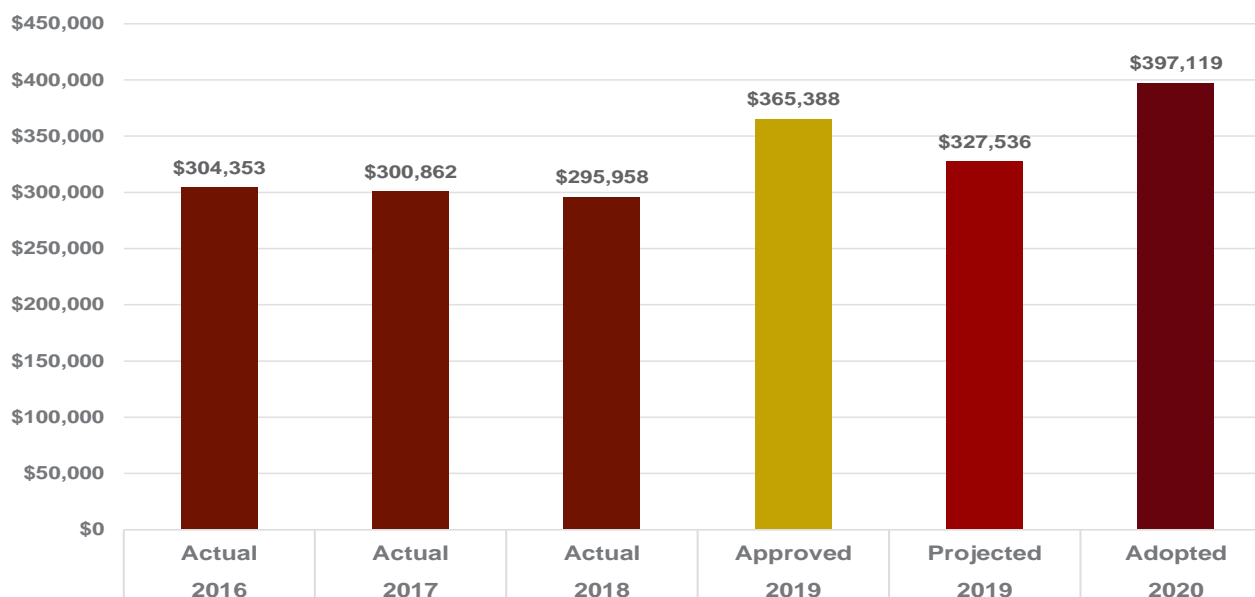
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## LIBRARY PERSONNEL CHANGES

FTEs for FY 2020 increased 0.18 (6.33 in FY 2019 to 6.5 in FY 2020).

## LIBRARY EXPENDITURE TRENDS





# LIBRARY

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 9%.

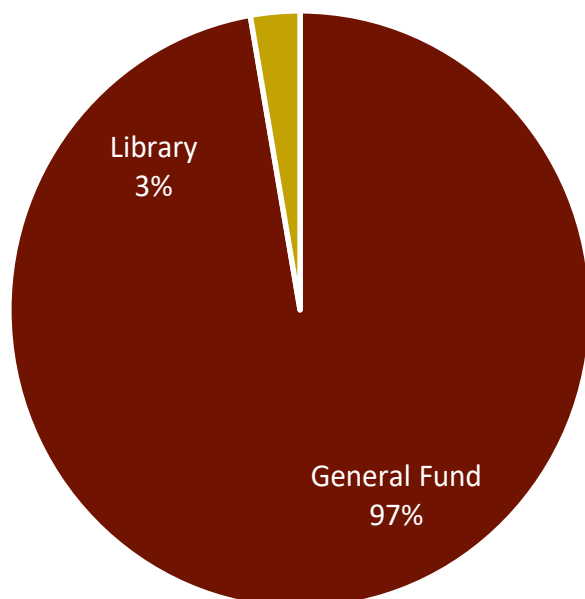
Personnel Services - Due to increases in salary and seasonal employee costs, there was an increase in personnel services expenditures (\$17,606).

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

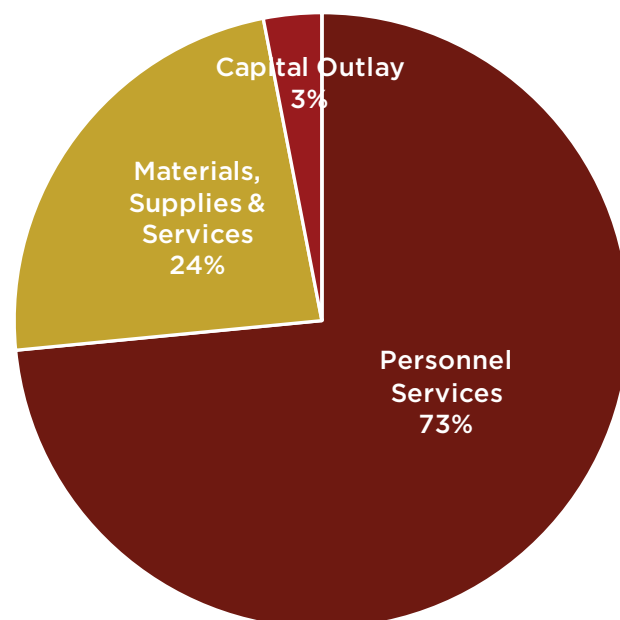
Materials, Supplies & Services - Due to an increase in equipment purchases and software maintenance, materials, supplies, and services expenditures have increased (\$14,200).

Capital Outlay - Due to purchase of equipment and computers, capital outlay expenditures decreased (\$75).

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 18 - Boards, Commissions and Councils</b> <b>Department 45800- Library Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	218,516	232,890	243,538	274,138	236,286	291,744
Materials, Supplies & Services	84,042	57,335	52,420	79,050	79,050	93,250
Capital Outlay	1,796	10,637	-	12,200	12,200	12,125
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>304,353</b>	<b>300,862</b>	<b>295,958</b>	<b>365,388</b>	<b>327,536</b>	<b>397,119</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	304,353	300,862	295,958	365,388	327,536	397,119
<b>Revenue Total:</b>	<b>304,353</b>	<b>300,862</b>	<b>295,958</b>	<b>365,388</b>	<b>327,536</b>	<b>397,119</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	3.75	4.15	4.33	4.33	4.33	4.50
<b>FTE Total:</b>	<b>5.75</b>	<b>6.15</b>	<b>6.33</b>	<b>6.33</b>	<b>6.33</b>	<b>6.50</b>
<b>Fund 10- General</b> <b>Sub 18 - Boards, Commissions and Councils</b> <b>Department 45800- Library Detail</b>						
Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	94,816	95,653	99,136	102,300	101,425	107,548
1112 PT/Temp Seasonal Salaries	61,189	70,021	74,452	100,157	64,411	110,334
1211 Overtime	188	10	68		10	
1212 Wellness Benefit						
1300 Employee Benefits (401k or 457)	5,878	5,968	6,141	6,343	6,268	6,668
1311 Bonus						
1511 FICA	3,788	4,342	4,616	6,210	3,994	6,841
1512 Medicare	2,168	2,303	2,409	2,936	2,306	3,159
1521 Retirement	17,510	17,600	18,295	18,895	18,672	19,864
1531 State Insurance Fund						
1541 Health Insurance	29,893	33,434	34,886	33,851	35,897	33,851
1545 Dental Insurance	2,434	2,662	2,633	2,404	2,506	2,404
1548 Vision Insurance	403	429	427	426	391	426
1561 Long Term Disability	248	467	474	617	406	649
<b>Total:</b>	<b>218,516</b>	<b>232,890</b>	<b>243,538</b>	<b>274,138</b>	<b>236,286</b>	<b>291,744</b>
Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (Membership Renewals, Jr. Library Guild, Rocket Languages, Universal Class, Law Depot, ALA, ULA, MPLA, ARSL, Audio Book Subscription)	13,194	10,516	6,779	13,000	13,000	15,000
2321 Travel & Training	109	409	1,297	1,500	1,500	1,500
2369 Meetings	143	260	41	150	150	150
2411 Office Expenses & Supplies	3,027	3,040	2,860	3,500	3,500	3,500
2421 Postage						
2513 Equipment, Supplies, & Maintenance	1,030	1,032		1,500	1,500	1,500
2531 Mileage Reimbursement						
3111 Utilities						
4211 Computer Network & Data Process	15,182	13,662	10,661	14,000	14,000	21,000
4521 Collection Fees				500	500	500
5002 Misc. Services & Supplies						
5791 Library Materials & Books	29,145	28,687	27,703	35,000	35,000	40,000
5793 Replacement Books						
5795 Library Materials From Grants	21,452	(1,754)	859	6,900	6,900	7,000
5856 Library Events	760	1,482	2,221	3,000	3,000	3,100
<b>Total:</b>	<b>84,042</b>	<b>57,335</b>	<b>52,420</b>	<b>79,050</b>	<b>79,050</b>	<b>93,250</b>
Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7410 Equipment		4,908		9,200	9,200	7,125
7412 Computer Equipment	1,796	1,508		3,000	3,000	5,000
7552 Furniture		4,221				
<b>Total:</b>	<b>1,796</b>	<b>10,637</b>	<b>-</b>	<b>12,200</b>	<b>12,200</b>	<b>12,125</b>
Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PARKS

## Mission

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

## Department Description

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

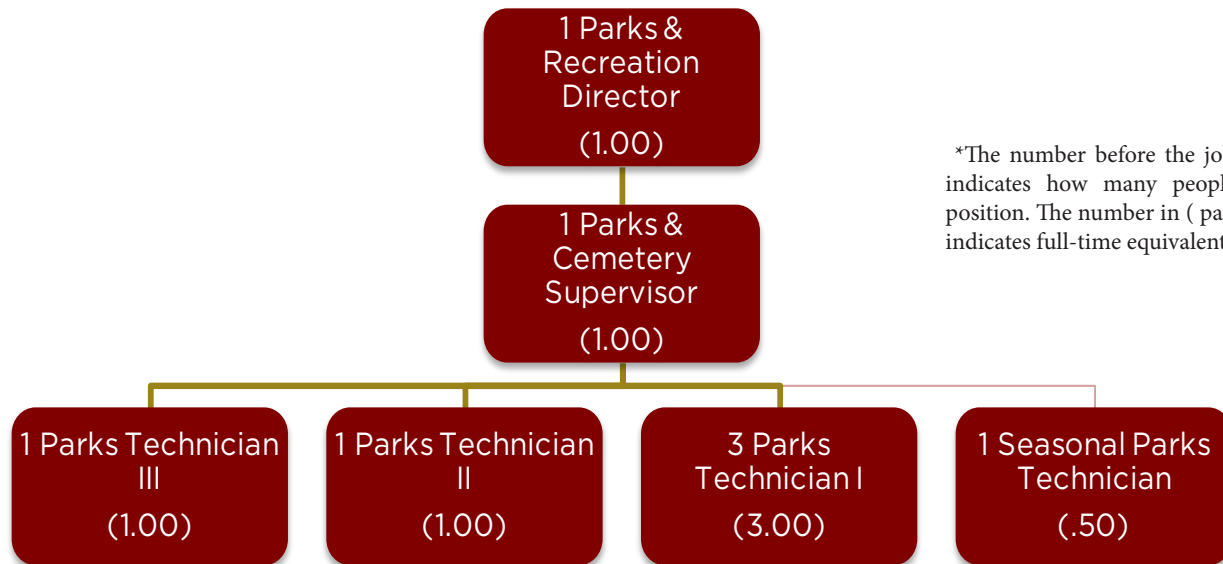


The splash pad at Nolen Park is a popular attraction.





## PARKS DEPARTMENT ORGANIZATION

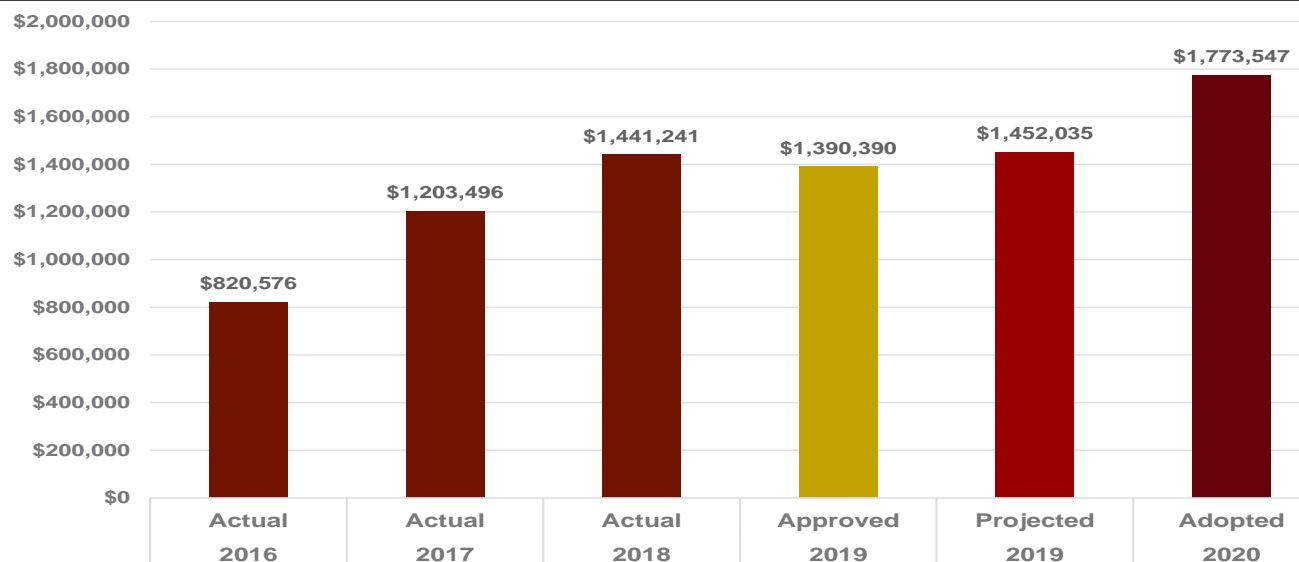


Parks

## PARKS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2020 increased 1.5 (9.13 in FY 2019 to 10.63 in FY 2020).

## PARKS DEPARTMENT EXPENDITURE TRENDS



# PARKS

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 28%.

Parks

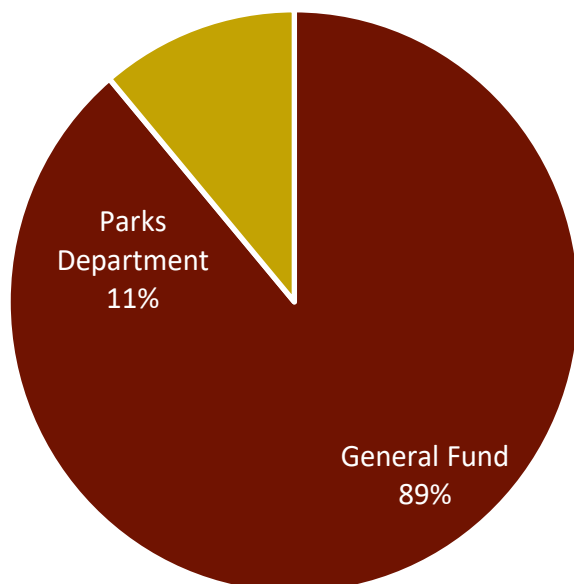
Personnel Services - Salaries, retirement and benefits increased, causing an increase in personnel services expenditures (\$ 80,819).

Interfund Transactions - Transfers to the fleet fund increased (\$58,338).

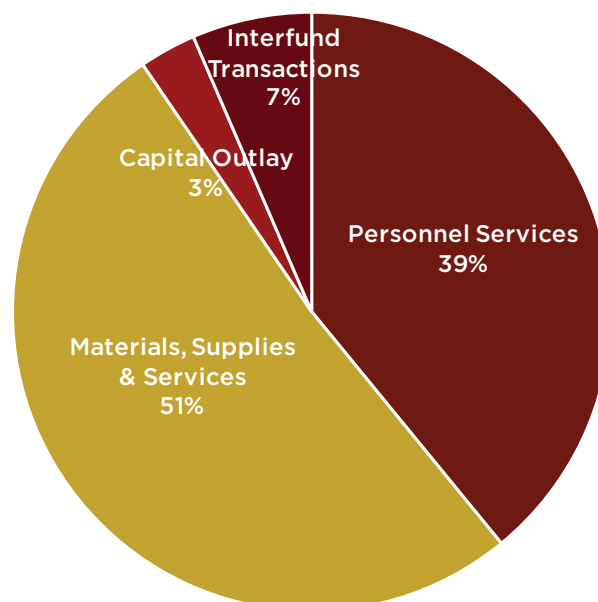
Materials, Supplies & Services - Increase in professional service costs, utility costs, and trail maintenance, led materials, supplies & services to increase (\$189,500).

Capital Outlay - Equipment expenses last year caused the capital outlay to increase. This year capital outlay decreased (\$54,500).

DEPARTMENT EXPENDITURES COMPARED  
TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY







<b>Fund 10- General</b> <b>Sub 41 - Public Works</b> <b>Department 45100- Parks Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	308,806	355,111	469,272	612,117	580,512	692,936
Materials, Supplies & Services	479,379	753,236	876,962	721,750	815,000	911,250
Capital Outlay	-	27,834	25,936	-	-	54,500
Interfund Transactions	32,390	67,315	69,071	56,523	56,523	114,861
<b>Expenditure Total:</b>	<b>820,576</b>	<b>1,203,496</b>	<b>1,441,241</b>	<b>1,390,390</b>	<b>1,452,035</b>	<b>1,773,547</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	820,576	1,203,496	1,441,241	1,390,390	1,452,035	1,773,547
<b>Revenue Total:</b>	<b>820,576</b>	<b>1,203,496</b>	<b>1,441,241</b>	<b>1,390,390</b>	<b>1,452,035</b>	<b>1,773,547</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	3.70	4.55	8.13	8.13	7.64	9.13
Part-time/Seasonal	1.00	1.50	1.00	1.00	1.49	1.50
<b>FTE Total:</b>	<b>4.70</b>	<b>6.05</b>	<b>9.13</b>	<b>9.13</b>	<b>9.13</b>	<b>10.63</b>
<b>Fund 10- General</b> <b>Sub 41 - Public Works</b> <b>Department 45100- Parks Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	175,361	212,769	275,396	338,956	337,709	381,419
1112 PT/Temp Seasonal Salaries	4,367	3,140	7,001	21,424	18,116	32,136
1113 Salaries - FT Temp	19,011			-		-
1114 Salaries - PT Temp						
1211 Overtime	17,514	11,006	12,042	7,000	19,458	7,000
1212 Wellness Benefit						
1300 Employee Benefits	10,967	13,037	17,672	21,015	24,812	22,984
1311 Bonus				-		-
1321 Clothing Allowance		1,900	2,300	3,500	3,500	3,500
1511 FICA	1,592	195	434	1,328	1,136	1,992
1512 Medicare	3,104	3,288	4,253	5,226	5,344	5,841
1521 Retirement	33,849	39,209	49,319	62,605	58,669	68,470
1531 State Insurance Fund						
1541 Health Insurance	38,587	63,551	91,581	137,518	102,085	154,443
1545 Dental Insurance	3,400	5,235	7,010	9,768	7,334	10,970
1548 Vision Insurance	516	804	977	1,732	1,104	1,945
1561 Long Term Disability	538	977	1,287	2,045	1,245	2,237
<b>Total:</b>	<b>308,806</b>	<b>355,111</b>	<b>469,272</b>	<b>612,117</b>	<b>580,512</b>	<b>692,936</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)	175	175		750	750	750
2321 Travel & Training	1,355	1,624	2,831	3,500	3,500	3,500
2369 Meetings	39			300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,521	58				
2513 Equipment Supplies & Maintenance	16,462	16,201	18,951	21,000	21,000	25,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	8,299	3,912	11,211	5,000	7,500	7,500
3111 Utilities	75,305	88,162	166,536	90,000	150,000	150,000
4121 Attorney Fees		1,836	1,530			
4531 Professional/Technical Services	306,411	473,525	601,390	465,000	485,000	540,000
4811 Equipment Rental/Lease	9,802	14,629	21,844	27,200	27,200	27,200
5002 Misc. Services & Supplies		13,681				
5405 Park Amenities Repair/Replacement			6,554	10,000	10,000	15,000
5410 Landscaping Maintenance	31,645	27,482	45,591	47,000	57,750	55,000
5420 Trail Maintenance	28,365	81,766	525	15,000	15,000	50,000
5425 Silverlake Trees		30,000				
5430 City Wide Trees				30,000	30,000	30,000
5721 Chemicals & Fertilizers		185		7,000	7,000	7,000
5760 Other Special Departmental Supplies						
<b>Total:</b>	<b>479,379</b>	<b>753,236</b>	<b>876,962</b>	<b>721,750</b>	<b>815,000</b>	<b>911,250</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7410 Equipment		27,834	25,936			54,500
<b>Total:</b>	<b>-</b>	<b>27,834</b>	<b>25,936</b>	<b>-</b>	<b>-</b>	<b>54,500</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9118 Due To Impact Fee Fund						
9154 Due To Fleet Fund	32,390	67,315	69,071	56,523	56,523	114,861
<b>Total:</b>	<b>32,390</b>	<b>67,315</b>	<b>69,071</b>	<b>56,523</b>	<b>56,523</b>	<b>114,861</b>



# PLANNING

## Mission

To provide a vision for the growth of the City and to preserve a high-quality, livable community that reflects Eagle Mountain's environment and population.

## Department Description

The Planning Department oversees land use and zoning within the City, so as to ensure consistency with State and City laws, and provide for compatible development that protects the general health, safety, and welfare of the public. By doing so, this helps the City to have a more safe and organized layout that can best meet the needs of a growing community. As part of this process, the Planning Department processes applications for subdivisions, master development plans, zone changes, conditional uses, site plans, signage, lot splits, accessory apartments, and concept land use plans. Additionally, the Department prepares staff reports and makes presentations to the Planning Commission and City Council on land use applications.

Another aspect of the Planning Department is to design and maintain the Geographic Information Systems databases and maps.



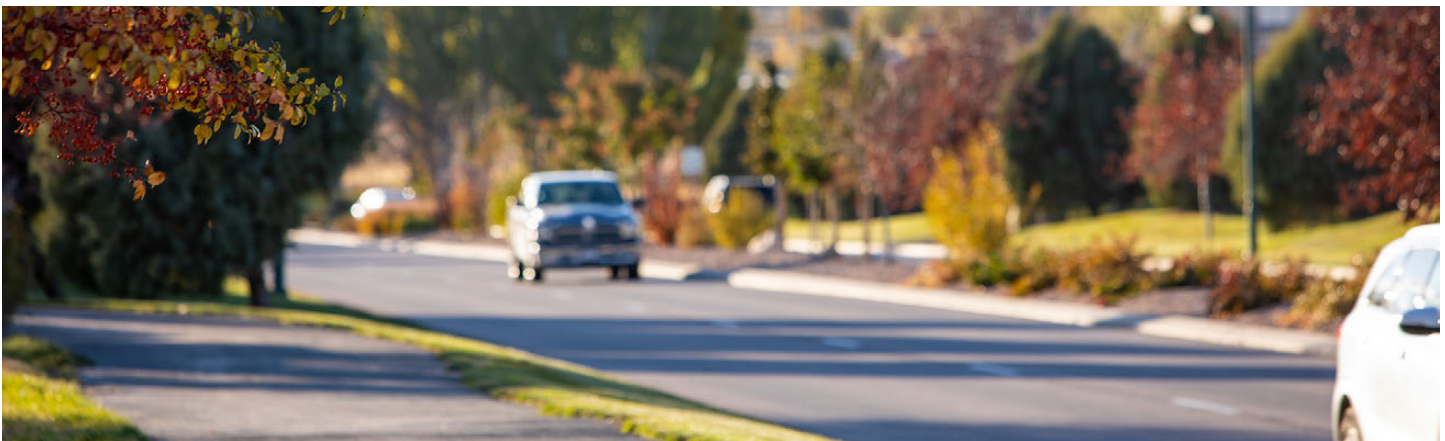
The Department plans for the growth and development of Eagle Mountain City.

## Accomplishments:

- Made significant progress on Residential code changes.
- Completed Code Amendments

## Goals:

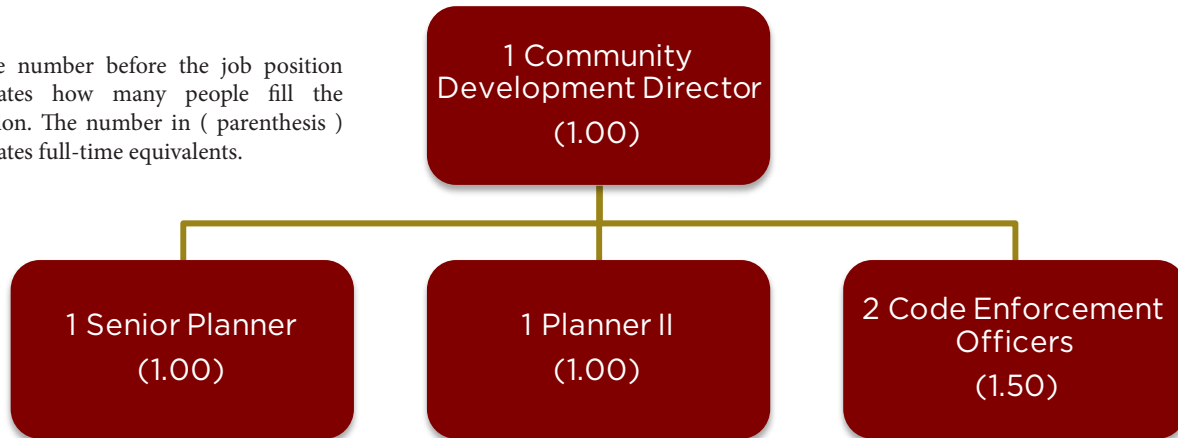
- Decrease the avg time between final plat submittal and the return of redline comments (5 business days)





## PLANNING DEPARTMENT ORGANIZATION

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

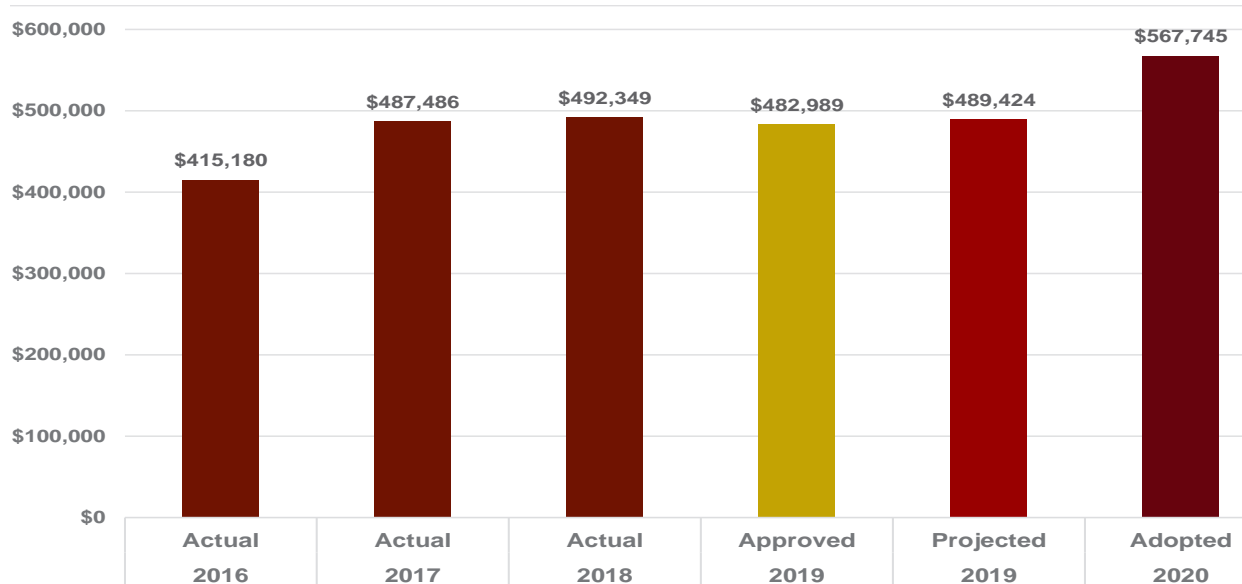


Planning

## PLANNING DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## PLANNING DEPARTMENT EXPENDITURE TRENDS



# PLANNING

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 18%.

Personnel Services - Salaries increased, as did retirement and Medicare, decreasing personnel services (\$25,792).

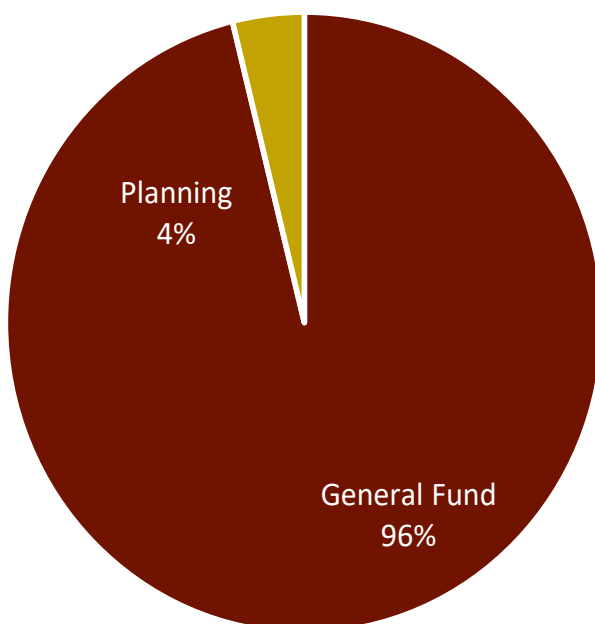
Interfund Transactions - Lower-cost transfers to the fleet fund increased interfund transaction expenditures (\$5,398).

Materials, Supplies & Services - Travel & training and misc. services, supplies increases, and a new study caused a slight increase in materials, supplies, and services expenditures (\$105,150).

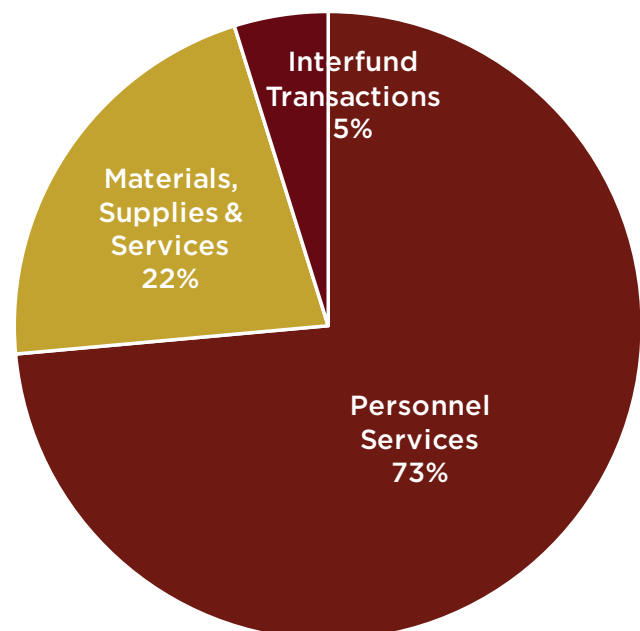
Capital Outlay - There are no capital outlay expenditures for this department.

Planning

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General Sub 32 - Planning and Zoning Department 41800- Planning Summary						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	378,439	455,300	442,268	443,440	448,335	417,648
Materials, Supplies & Services	18,184	22,254	50,081	17,500	19,040	122,650
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	18,557	9,932	-	22,049	22,049	27,447
<b>Expenditure Total:</b>	<b>415,180</b>	<b>487,486</b>	<b>492,349</b>	<b>482,989</b>	<b>489,424</b>	<b>567,745</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	415,180	487,486	492,349	482,989	489,424	567,745
<b>Revenue Total:</b>	<b>415,180</b>	<b>487,486</b>	<b>492,349</b>	<b>482,989</b>	<b>489,424</b>	<b>567,745</b>
PERSONNEL SUMMARY(FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	4.00	4.00	4.00	4.00	4.00	4.50
Part-time/Seasonal			0.50	0.50	0.50	
<b>FTE Total:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>
Fund 10- General Sub 32 - Planning and Zoning Department 41800- Planning Detail						
Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	256,857	293,075	281,534	262,552	278,421	263,815
1112 Part-Time Salaries			360	17,139		
1211 Overtime	781	5,272	4,560		1,354	
1300 Employee Benefit	14,057	16,060	16,467	16,284	22,159	16,357
1311 Bonus						
1321 Clothing Allowance		400	800	800	800	800
1511 FICA			22	1,063		-
1512 Medicare	3,706	4,256	4,107	4,069	4,069	3,825
1521 Retirement	45,252	51,989	49,198	48,459	48,459	48,727
1531 State Insurance Fund						
1541 Health Insurance	51,645	75,889	77,335	84,401	84,401	76,164
1545 Dental Insurance	4,427	6,071	5,683	6,009	6,009	5,410
1548 Vision Insurance	698	967	923	1,052	1,052	959
1561 Long Term Disability	1,016	1,323	1,278	1,611	1,611	1,592
<b>Total:</b>	<b>378,439</b>	<b>455,300</b>	<b>442,268</b>	<b>443,440</b>	<b>448,335</b>	<b>417,648</b>
Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	1,038	1,495	2,283	1,700	1,700	2,150
2321 Travel & Training	3,801	5,245	3,851	7,500	7,500	8,500
2322 Planning Commissioner Expense			4,450	5,000	5,000	5,000
2369 Meetings	69	98	279	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	381					
2531 Mileage Reimbursement						
3111 Utilities						
4261 Software, Maintenance & GIS						
4531 Professional/Technical Services	1,800	1,800	1,939	1,800	3,340	3,600
5001 Misc. Services & Supplies	53	445	771	1,200	1,200	3,100
6310 Parks Fee-in-lieu Reimbursement			36,493			
6550 Capital - Studies						100,000
6810 Discounts of Permit Fees	11,042	13,171	15			
<b>Total:</b>	<b>18,184</b>	<b>22,254</b>	<b>50,081</b>	<b>17,500</b>	<b>19,040</b>	<b>122,650</b>
Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7410 Equipment						
7411 Office Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund	18,557	9,932		22,049	22,049	27,447
<b>Total:</b>	<b>18,557</b>	<b>9,932</b>	<b>-</b>	<b>22,049</b>	<b>22,049</b>	<b>27,447</b>



# POLICE



Keeping Eagle Mountain City safe and educated.

## Police

### Mission

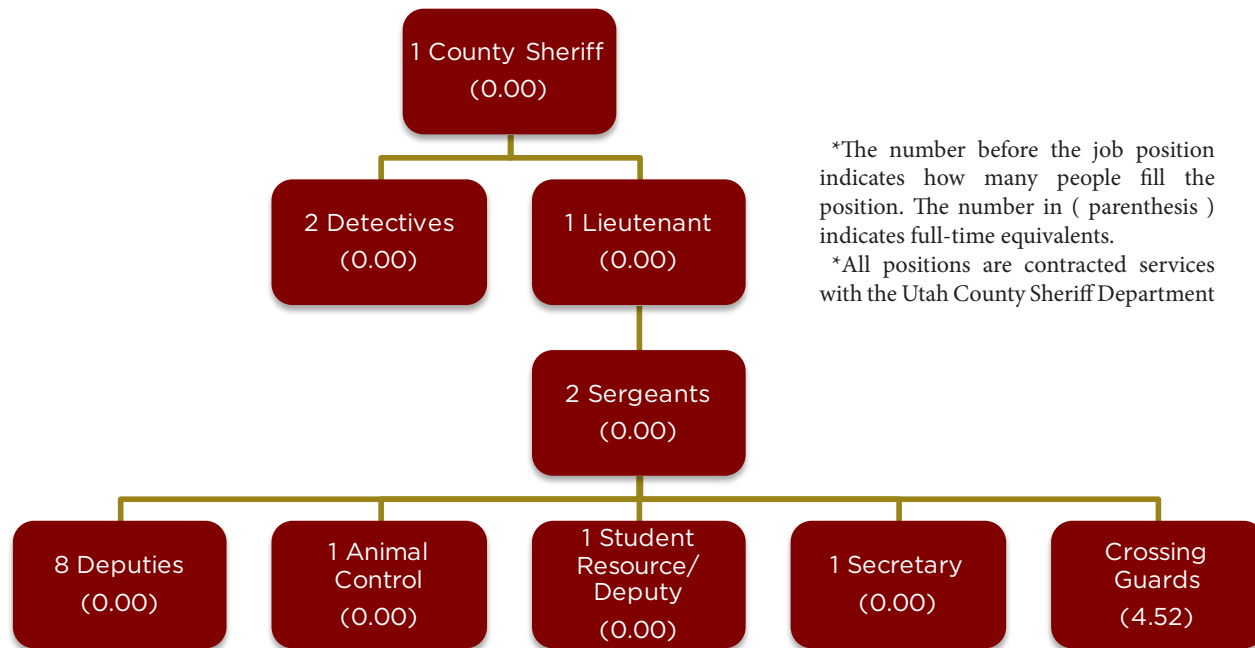
The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

### Department Description

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



## POLICE DEPARTMENT ORGANIZATION

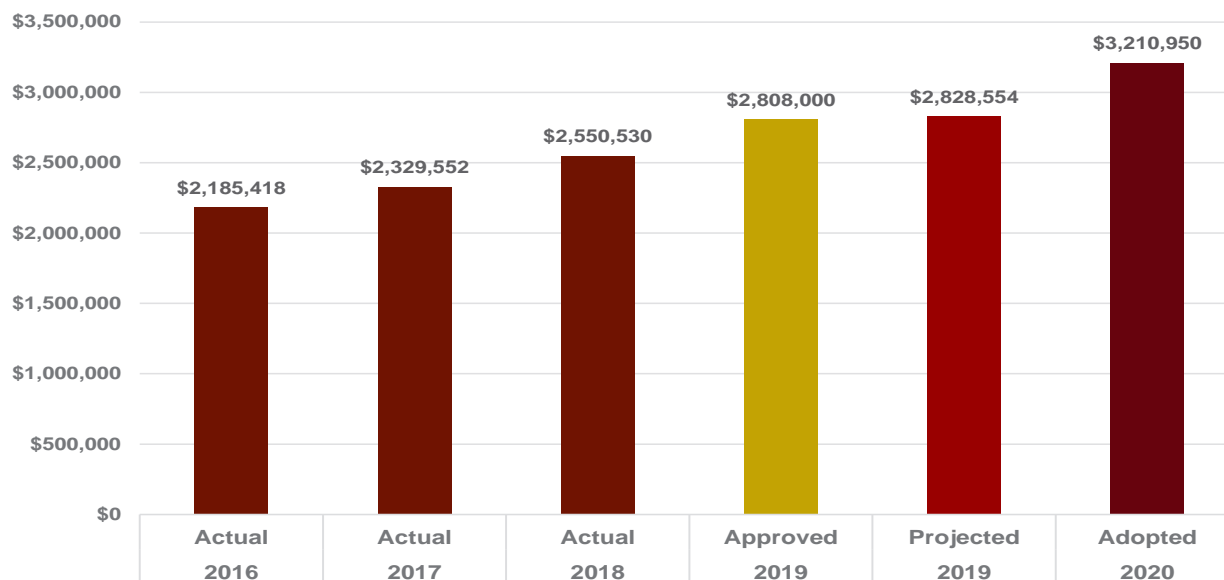


Police

## POLICE DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

## POLICE DEPARTMENT EXPENDITURE TRENDS





# POLICE

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 14%.

Personnel Services - Normal increases to salary and benefits caused increase in personnel services (\$ 496).

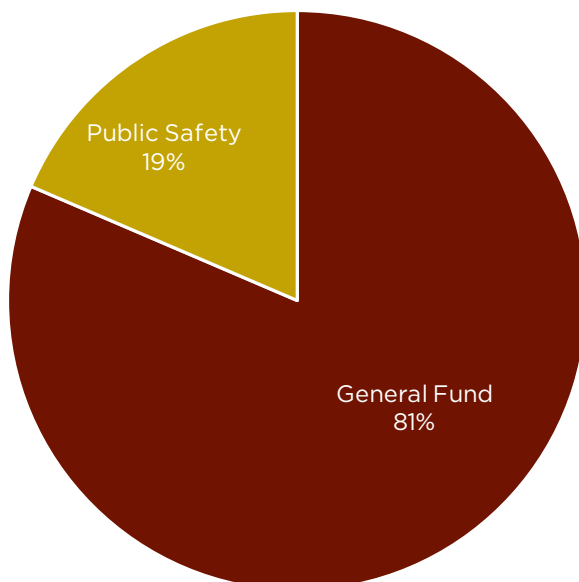
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Due to increased costs for contract services, professional services, and safety programs, materials, supplies, and services expenditures have increased (\$326,400).

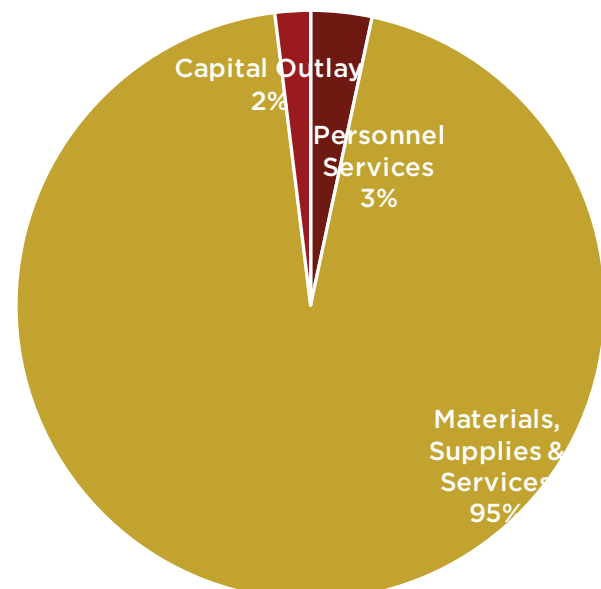
Capital Outlay - The purchase of emergency management equipment caused the increase of capital outlay (\$55,500).

Police

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





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

<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	74,454	84,042	93,817	82,000	107,204	107,700
Materials, Supplies & Services	2,110,964	2,244,695	2,456,714	2,719,000	2,714,350	3,040,750
Capital Outlay	-	815	-	7,000	7,000	62,500
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>2,185,418</b>	<b>2,329,552</b>	<b>2,550,530</b>	<b>2,808,000</b>	<b>2,828,554</b>	<b>3,210,950</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	2,185,418	2,329,552	2,550,530	2,808,000	2,828,554	3,210,950
<b>Revenue Total:</b>	<b>2,185,418</b>	<b>2,329,552</b>	<b>2,550,530</b>	<b>2,808,000</b>	<b>2,828,554</b>	<b>3,210,950</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
<b>FTE Total:</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>

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

<i>Personnel Services</i>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1112 PT/Temp Seasonal Salaries	69,163	78,069	87,149	76,000	99,585	100,000
1211 Overtime						
1300 Employee Benefit						
1311 Bonus						
1511 FICA	4,288	4,840	5,403	4,800	6,174	6,200
1512 Medicare	1,003	1,132	1,264	1,200	1,445	1,500
1521 Retirement						
<b>Total:</b>	<b>74,454</b>	<b>84,042</b>	<b>93,817</b>	<b>82,000</b>	<b>107,204</b>	<b>107,700</b>
<i>Materials, Supplies, Services</i>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2513 Equipment, Supplies, and Maintenance						
3111 Utilities	4,679	2,312		4,500	4,500	4,500
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	28,037	26,576	27,612	30,000	30,350	31,000
4520 Contract Services	1,954,853	2,116,085	2,267,576	2,533,000	2,533,000	2,850,000
4520 Contract Services (Citation Credit)				(50,000)	(50,000)	(50,000)
4525 Utah Valley Dispatch	108,643	88,311	140,303	145,000	145,000	145,000
4531 Professional & Technical Services				5,000		9,000
5002 Misc. Services & Supplies	5,030	1,414	1,944	2,000	2,000	2,250
5230 Emergency Management	90	1,851	2,269	3,000	3,000	2,500
5235 CERT Training				500	500	500
5797 Planning Grant Expenses						
5859 RadWomen	365		761	500	750	750
5860 RadKids-Women/Community Safety/VIPS	5,499	3,138	7,255	8,500	8,250	8,250
5861 Communities That Care Program	3,769	5,009	5,742	7,000	7,000	7,000
5862 DUI Blitzes w/ Beer Tax Funds		2,827	3,252	30,000	30,000	30,000
<b>Total:</b>	<b>2,110,964</b>	<b>2,244,695</b>	<b>2,456,714</b>	<b>2,719,000</b>	<b>2,714,350</b>	<b>3,040,750</b>
<i>Capital Outlay</i>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7000 Capital Outlay						
7410 Equipment		815				
7415 Emergency Management Equipment				7,000	7,000	62,500
<b>Total:</b>	<b>-</b>	<b>815</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>62,500</b>
<i>Interfund Transactions</i>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# RECORDER

## Mission

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

## Department Description

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



Providing professional service and transparency to the City.

## Accomplishments

- Granicus implemented.
- Hired part-time staff member

## Goals:

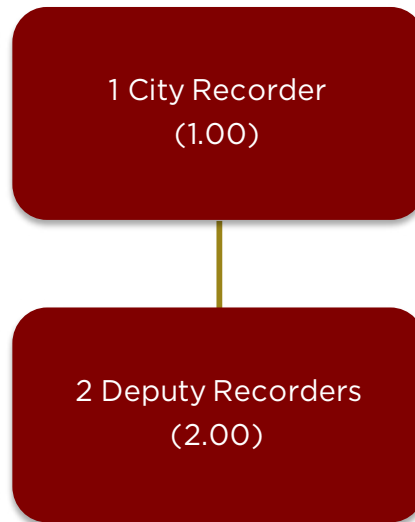
- Implement Enterprise Document Management solution.





## RECORDER'S OFFICE ORGANIZATION

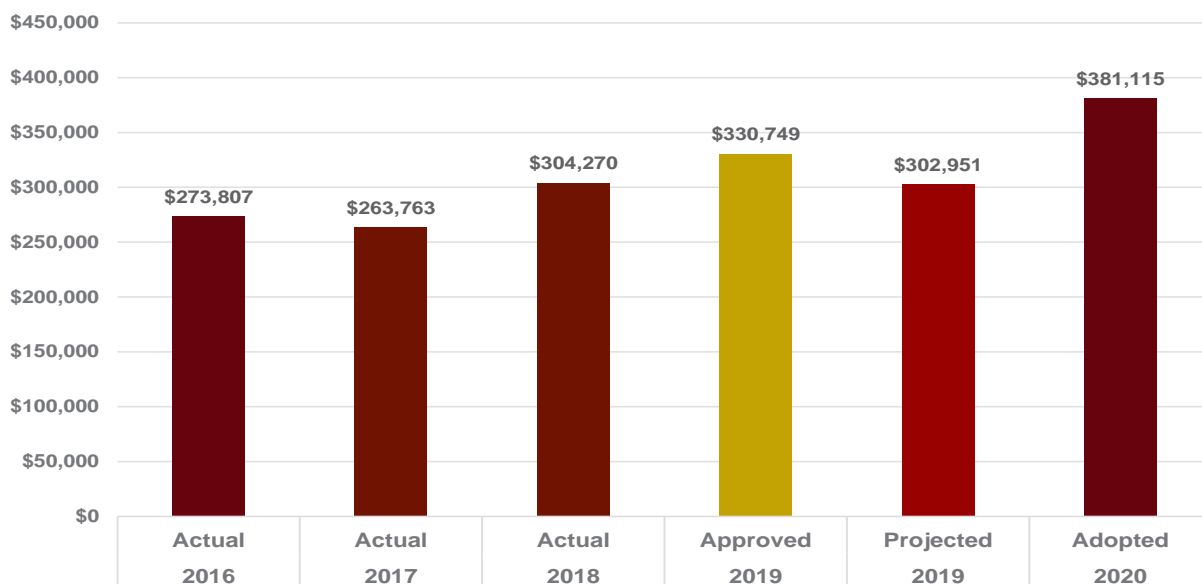
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## RECORDER'S OFFICE PERSONNEL CHANGES

There were no changes to personnel.

## RECORDER'S OFFICE EXPENDITURE TRENDS



# RECORDER

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 15%.

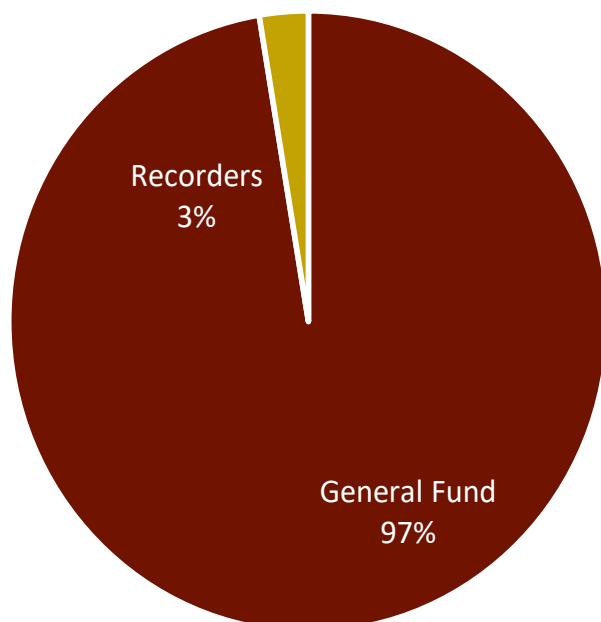
Personnel Services - Regular increases in insurance costs accounts for an increase in personnel service expenditures (\$4,766).

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

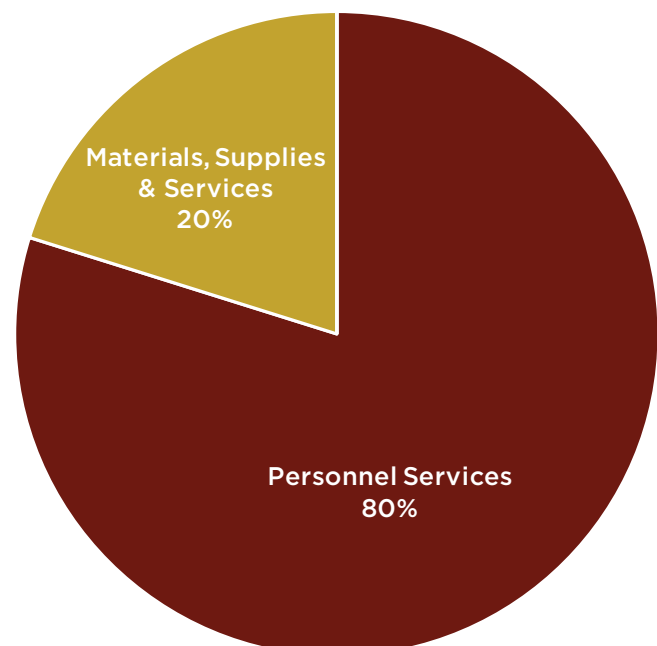
Materials, Supplies & Services - Election costs caused an increase in materials costs (\$46,900).

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General Sub 11- Executive Division 41110- Recorder Summary						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	241,092	246,350	253,327	298,499	275,411	304,265
Materials, Supplies & Services	32,715	16,475	49,685	30,050	25,340	76,850
Capital Outlay	-	938	1,258	2,200	2,200	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>273,807</b>	<b>263,763</b>	<b>304,270</b>	<b>330,749</b>	<b>302,951</b>	<b>381,115</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	273,807	263,763	304,270	330,749	302,951	381,115
<b>Revenue Total:</b>	<b>273,807</b>	<b>263,763</b>	<b>304,270</b>	<b>330,749</b>	<b>302,951</b>	<b>381,115</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal				0.50	0.50	0.50
<b>FTE Total:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

Fund 10- General Sub 11- Executive Division 41110- Recorder Detail						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	163,798	165,209	169,473	178,483	173,285	178,483
1112 Part-Time Salaries				16,068	15,000	21,424
1211 Overtime	179	89	218		475	
1212 Wellness Benefit						
1300 Employee Benefits	13,903	14,164	14,558	11,066	15,730	11,066
1311 Bonus						
1511 FICA				996	461	1,328
1512 Medicare	2,322	2,344	2,405	2,821	2,530	2,899
1521 Retirement	30,268	30,385	31,304	32,966	31,924	32,966
1531 State Insurance Fund						
1541 Health Insurance	26,133	29,196	30,449	50,776	31,486	50,776
1545 Dental Insurance	3,306	3,579	3,536	3,606	3,305	3,606
1548 Vision Insurance	547	575	573	639	517	639
1561 Long Term Disability	637	811	811	1,077	698	1,077
<b>Total:</b>	<b>241,092</b>	<b>246,350</b>	<b>253,327</b>	<b>298,499</b>	<b>275,411</b>	<b>304,265</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, Subscriptions, Memberships (IIMC, UMCA, CURA, ARMA, UBL, Notary Renewal)	1,477	700	1,449	1,250	1,250	1,250
2211 Public Notices	3,627	3,582	4,080	5,000	5,000	5,000
2321 Travel & Training	2,373	5,309	2,671	4,900	4,900	5,300
2369 Meetings	213	15	127	300	300	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement		91		500	500	500
4138 Property Taxes	131	143	(317)	2,000	2,000	2,000
4139 Recording Fees	2,803	2,329	2,746	3,500	3,500	3,500
4261 Computer Software & Maintenance	595	595	850	5,000		
4531 Professional/Technical Services	5,943	3,219	2,342	5,000	5,000	7,000
4532 Record Transcription Services		400	500	2,000	2,000	2,000
4950 Elections	15,554	92	35,238	600	890	50,000
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>32,715</b>	<b>16,475</b>	<b>49,685</b>	<b>30,050</b>	<b>25,340</b>	<b>76,850</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7412 Computer/Office Equipment				2,200	2,200	
7425 Codification of City Records						
7552 Furniture		938	1,258			
<b>Total:</b>	<b>-</b>	<b>938</b>	<b>1,258</b>	<b>2,200</b>	<b>2,200</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# RECREATION

## Mission

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

## Department Description

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

### Youth Sports

- Basketball

### Adult Sports

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

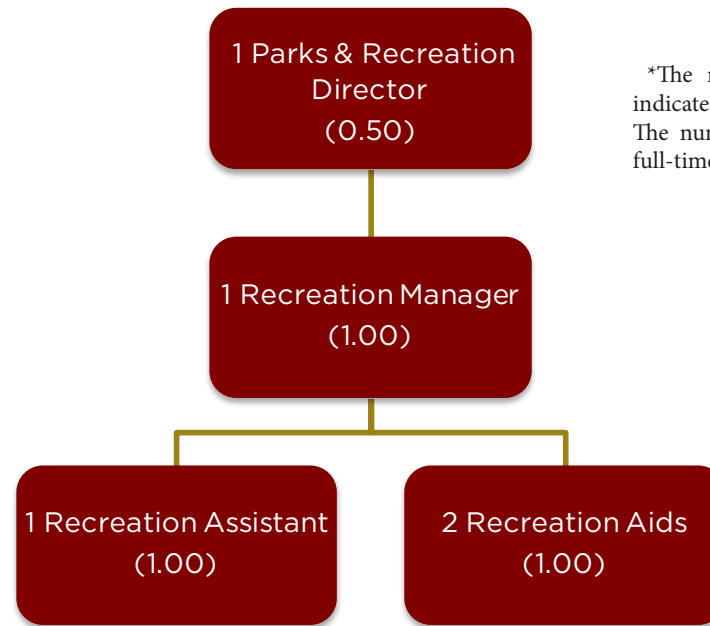
## Goals:

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





## RECREATION DEPARTMENT ORGANIZATION

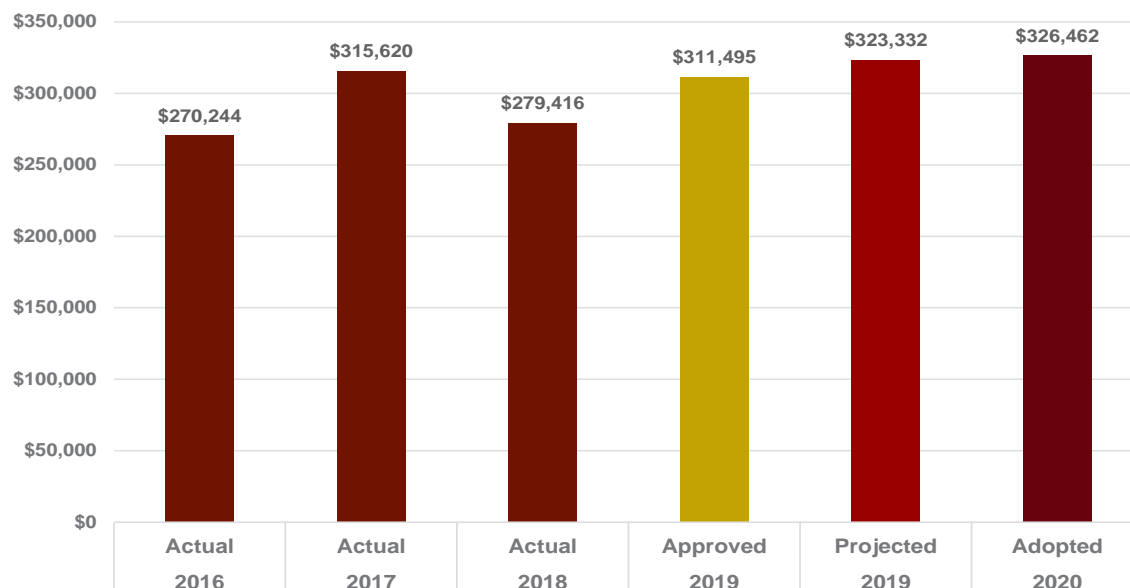


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## RECREATION DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2020 increased 0.4 (3.53 in FY 2019 to 3.93 in FY 2020).

## RECREATION DEPARTMENT EXPENDITURE TRENDS



# RECREATION

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 5%.

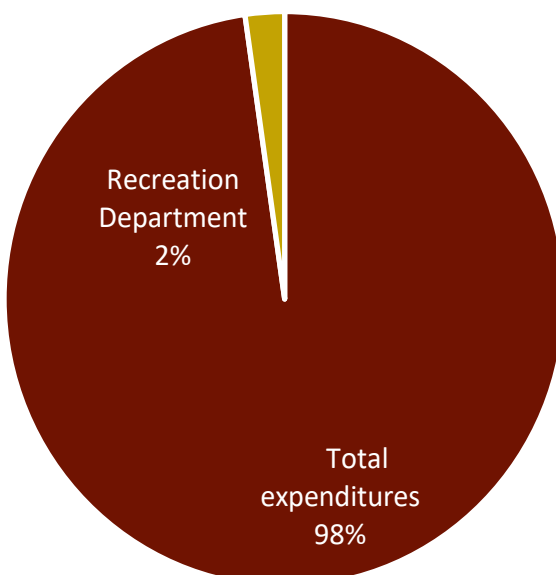
Personnel Services - Regular increases in salary and benefit costs accounts for an increase in personnel service expenditures (\$10,042).

Interfund Transactions - A decrease in the fleet fund led to decrease in interfund transactions (\$1,075).

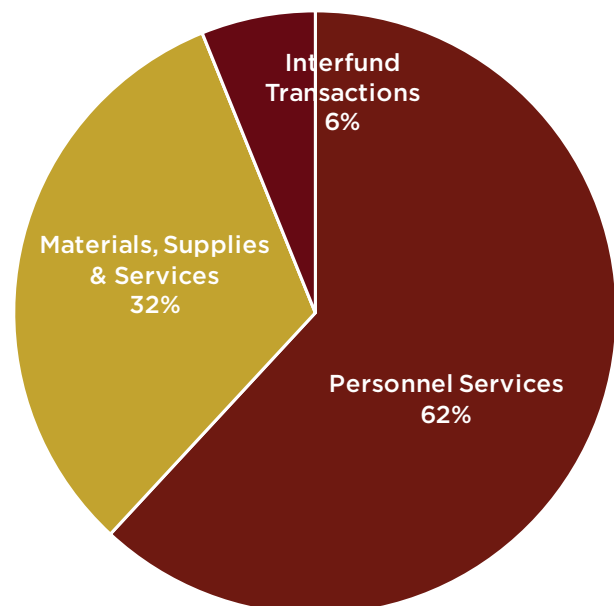
Materials, Supplies & Services - Increased costs related to youth basketball caused an increase in materials, supplies & services (\$6,000).

Capital Outlay - There are no changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 18 - Boards Commission and Council</b> <b>Division 41940- Recreation Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	159,456	174,766	192,825	192,033	197,870	202,075
Materials, Supplies & Services	75,864	122,306	63,575	98,400	104,400	104,400
Capital Outlay	16,441	-	-	-	-	-
Interfund Transactions	18,483	18,548	23,015	21,062	21,062	19,987
<b>Expenditure Total:</b>	<b>270,244</b>	<b>315,620</b>	<b>279,416</b>	<b>311,495</b>	<b>323,332</b>	<b>326,462</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	270,244	315,620	279,416	311,495	323,332	326,462
<b>Revenue Total:</b>	<b>270,244</b>	<b>315,620</b>	<b>279,416</b>	<b>311,495</b>	<b>323,332</b>	<b>326,462</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	2.08	2.08	2.33	2.33	2.33	2.53
Part-time/Seasonal	1.20	1.20	1.20	1.20	1.20	1.40
<b>FTE Total:</b>	<b>3.28</b>	<b>3.28</b>	<b>3.53</b>	<b>3.53</b>	<b>3.53</b>	<b>3.93</b>

<b>Fund 10- General</b> <b>Sub 18 - Boards Commission and Council</b> <b>Division 41940- Recreation Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries FT	81,022	92,794	92,696	94,628	99,397	98,912
1112 Salaries PT	17,034	12,066	29,953	25,709	25,709	29,994
1211 Overtime	5,608	5,230	3,308	1,000	2,698	1,000
1300 Employee Benefits	5,858	6,225	6,602	5,867	6,566	6,133
1311 Bonus				-		-
1321 Clothing Allowance		400	400	800	800	800
1511 FICA	1,056	748	1,686	1,594	1,594	1,860
1512 Medicare	1,472	1,568	1,758	1,745	1,745	1,869
1521 Retirement	14,950	16,924	17,091	17,478	17,414	18,269
1531 State Insurance Fund				-		-
1541 Medical Insurance	29,245	34,969	35,545	39,351	38,483	39,351
1545 Dental	2,501	2,930	2,879	2,795	2,677	2,795
1548 Vision	416	464	460	496	418	496
1561 Long Term Disability	295	448	448	571	369	597
<b>Total:</b>	<b>159,456</b>	<b>174,766</b>	<b>192,825</b>	<b>192,033</b>	<b>197,870</b>	<b>202,075</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues, subscriptions, and memberships	813	145	145	200	200	200
2321 Travel/Training	640		903	1,500	1,500	2,000
2431 Uniforms	601					
2513 Equipment Supplies & Maintenance	1,963	1,112	2,850	5,000	5,000	5,000
3111 Utilities						
4531 Professional & Technical Services	2,852	12,795	2,077	4,000	4,000	4,000
4610 Officials						
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth	21		(5)			
5751 Youth Soccer (Fall)	4,811					
5752 Youth Baseball	20,214	60,155				
5753 Youth Basketball	38,413	39,400	41,330	40,000	55,000	54,500
5754 Adult Softball	2,964	3,842	4,780	9,600	9,000	9,000
5755 Adult Volleyball	510	518	1,155	2,100	1,200	1,200
5756 Men's Basketball	1,610			2,800	2,800	2,800
5757 Women's Basketball				-		
5758 Women's Volleyball	451	418	408	2,100	1,200	1,200
5759 Flag Football				2,500	2,500	2,500
5749 Pickleball				2,500	2,500	2,500
5748 Ultimate Frisbee				3,100	2,500	2,500
5760 CSSA Softball (Spring)		3,921	5,113	9,000	6,000	6,000
5761 CSSA Softball (Fall)			4,821	9,000	6,000	6,000
5747 New Program Development				5,000	5,000	5,000
5862 Pass-Through						
<b>Total:</b>	<b>75,864</b>	<b>122,306</b>	<b>63,575</b>	<b>98,400</b>	<b>104,400</b>	<b>104,400</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7000 Capital Outlay	16,441					
<b>Total:</b>	<b>16,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund	18,483	18,548	23,015	21,062	21,062	19,987
<b>Total:</b>	<b>18,483</b>	<b>18,548</b>	<b>23,015</b>	<b>21,062</b>	<b>21,062</b>	<b>19,987</b>

# SENIOR COUNCIL

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

## Mission

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

## Department Description

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



## SENIOR COUNCIL STAFF ORGANIZATION

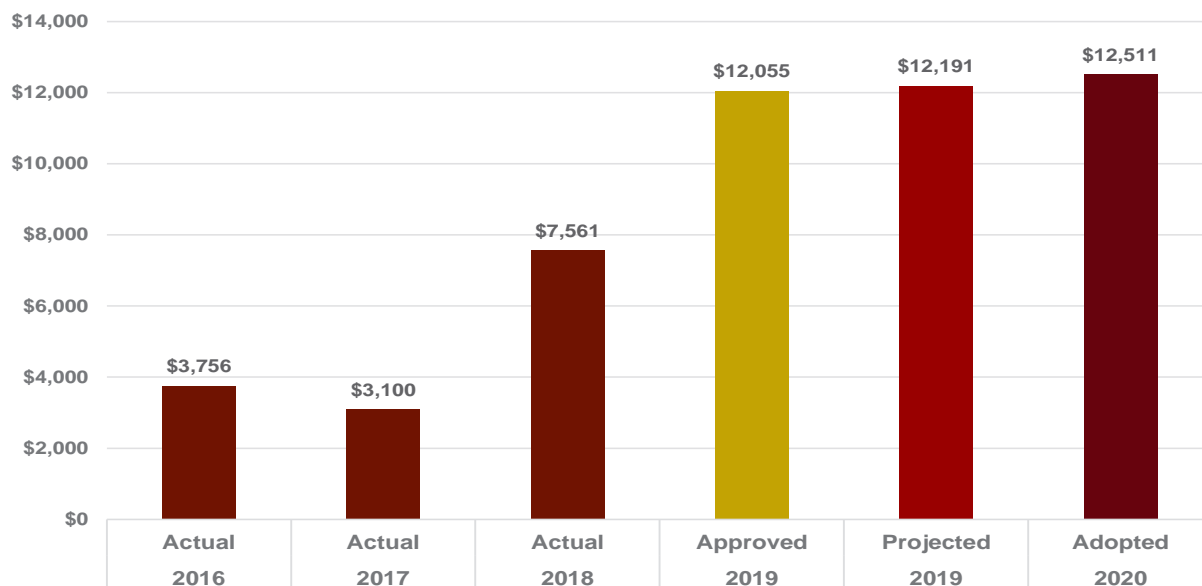
\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.



## SENIOR COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

## SENIOR COUNCIL EXPENDITURE TRENDS





# SENIOR COUNCIL

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 4%.

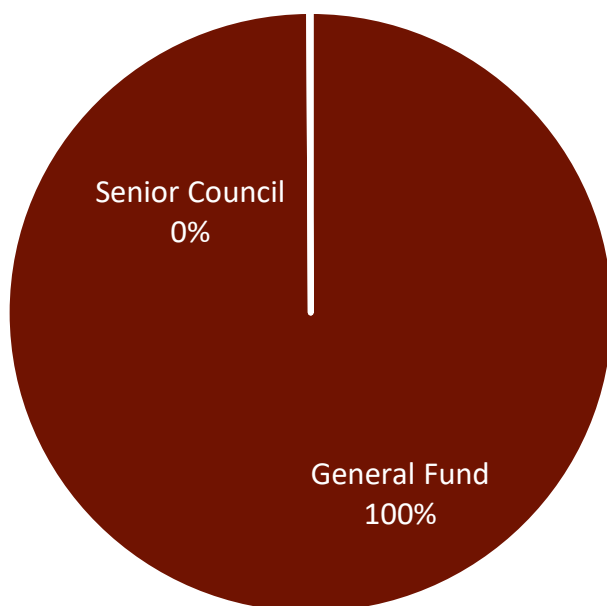
Personnel Services - Full-time salaries increased, increasing overall personnel services (\$456).

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

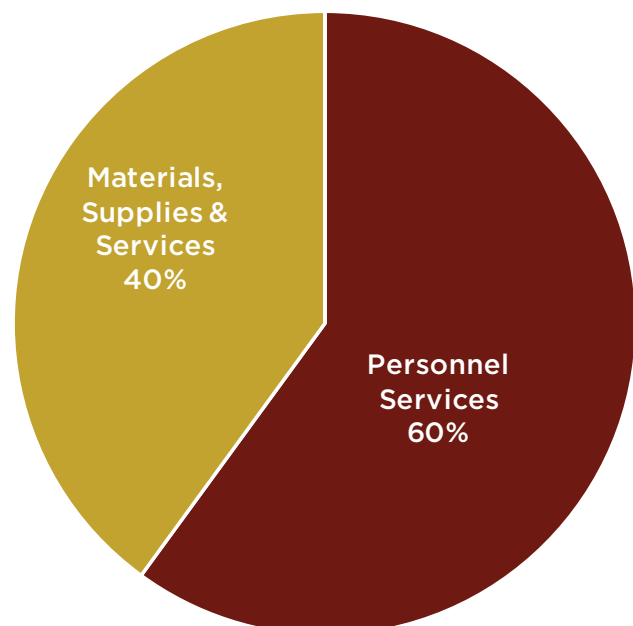
Materials, Supplies & Services - There is no difference in materials, supplies, and services expenditures between budget years.

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41960 Senior Council Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	2,828	7,055	7,191	7,511
Materials, Supplies & Services	3,756	3,100	4,733	5,000	5,000	5,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>3,756</b>	<b>3,100</b>	<b>7,561</b>	<b>12,055</b>	<b>12,191</b>	<b>12,511</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	3,756	3,100	7,561	12,055	12,191	12,511
<b>Revenue Total:</b>	<b>3,756</b>	<b>3,100</b>	<b>7,561</b>	<b>12,055</b>	<b>12,191</b>	<b>12,511</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	0.10	0.10	0.10	0.10	0.10	0.10
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41960 Senior Council Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries - FT			1,637	4,120	4,359	4,480
1112 Salaries - PT						
1211 Overtime			131		81	
1300 Employee Benefits			28	255	52	278
1511 FICA						
1512 Medicare			25	60	65	65
1521 Retirement			267	761	682	827
1531 State Insurance Fund						
1541 Health Insurance			676	1,693	1,791	1,693
1545 Dental Insurance			49	120	125	120
1548 Vision Insurance			8	21	20	21
1561 Long Term Disability			7	25	16	27
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>2,828</b>	<b>7,055</b>	<b>7,191</b>	<b>7,511</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
5856 Senior Council	3,756	3,100	4,733	5,000	5,000	5,000
<b>Total:</b>	<b>3,756</b>	<b>3,100</b>	<b>4,733</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# SPECIAL EVENTS

## Mission

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

## Department Description

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



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

## Accomplishments:

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

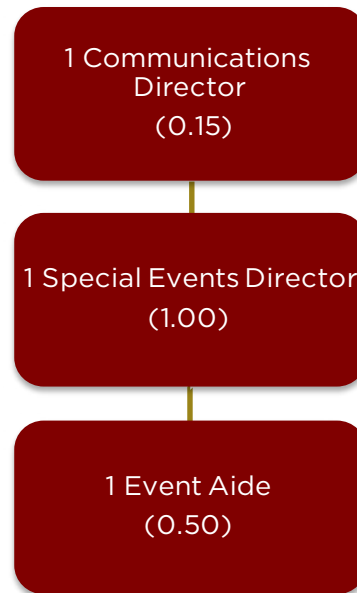
## Goals:

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





## SPECIAL EVENTS DEPARTMENT ORGANIZATION

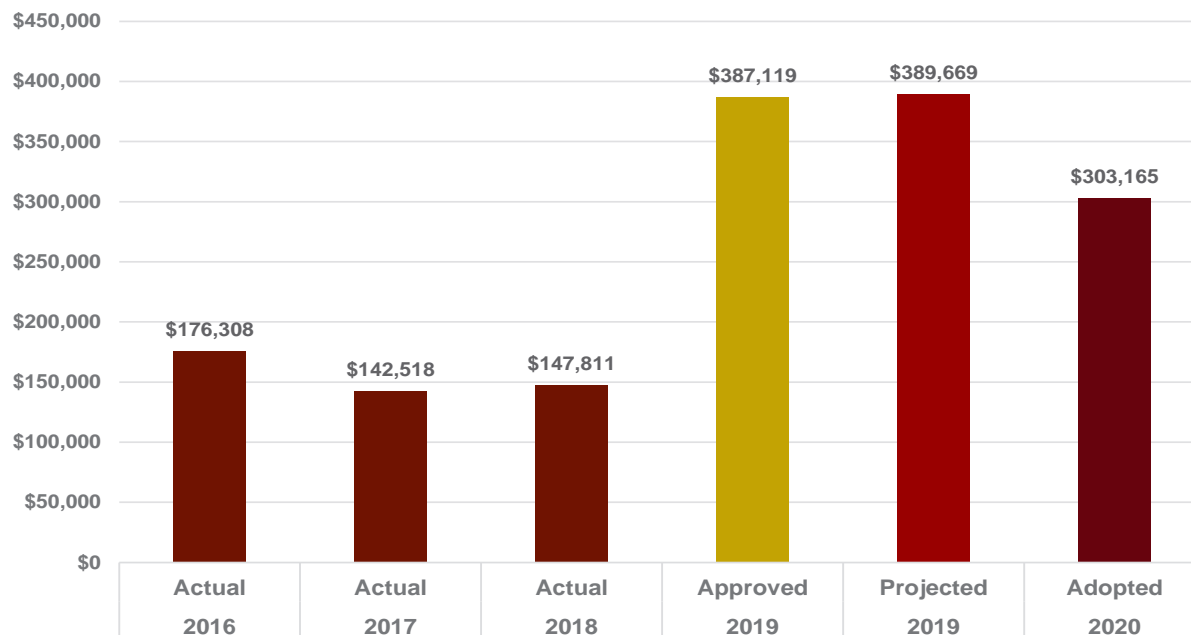


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## SPECIAL EVENTS DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

## SPECIAL EVENTS DEPARTMENT EXPENDITURE TRENDS



# SPECIAL EVENTS

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 22%

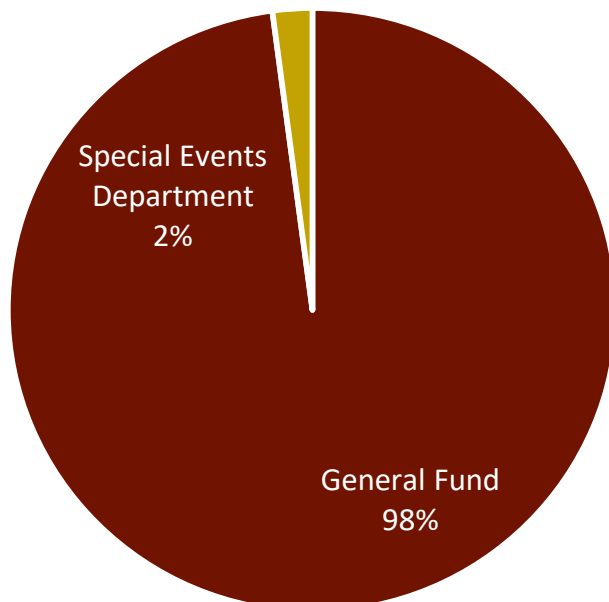
Personnel Services - A increase in salaries resulted in a increase of personnel services expenditures (\$42,466).

Interfund Transactions - Interfund transactions decreased due to reduced transfers to the Fleet fund (\$2,619).

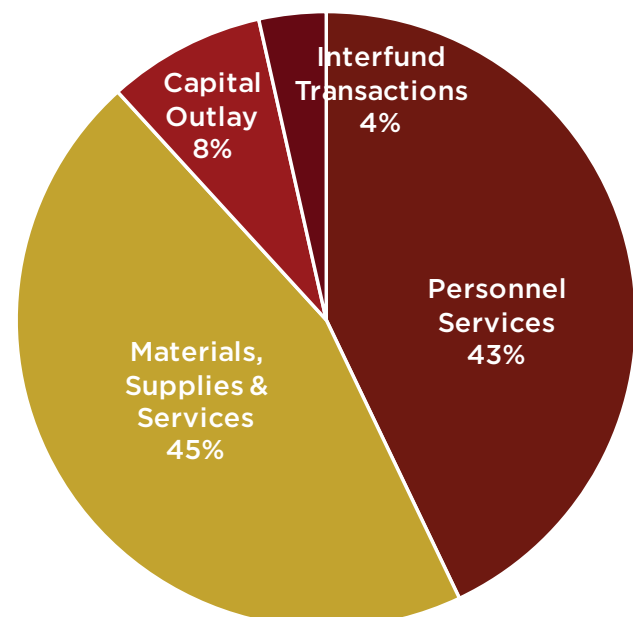
Materials, Supplies & Services - An increase in special events projects and equipment acquisition resulted in an increase in expenditures for materials, supplies, and services (\$19,200).

Capital Outlay - Capital outlay decreased following the previous year's purchase of the stage (\$143,000).

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





Fund 10- General Sub 18 - Boards, Commission and Council Division 41990- Special Events Summary						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	69,551	86,096	86,679	87,691	90,242	130,157
Materials, Supplies & Services	46,529	56,423	61,133	118,200	118,200	137,400
Capital Outlay	60,228	-	-	168,000	168,000	25,000
Interfund Transactions	-	-	-	13,227	13,227	10,608
<b>Expenditure Total:</b>	<b>176,308</b>	<b>142,518</b>	<b>147,811</b>	<b>387,119</b>	<b>389,669</b>	<b>303,165</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
General Taxes & Revenues	176,308	142,518	147,811	387,119	389,669	303,165
<b>Revenue Total:</b>	<b>176,308</b>	<b>142,518</b>	<b>147,811</b>	<b>387,119</b>	<b>389,669</b>	<b>303,165</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected						
Appointed						
Full-time	0.98	0.98	0.98	0.98	0.98	0.98
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.68	0.68
<b>FTE Total:</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>	<b>1.65</b>	<b>1.65</b>
Fund 10- General Sub 18 - Boards, Commission and Council Division 41990- Special Events Detail						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries FT	40,096	43,757	40,748	43,258	45,358	46,498
1112 Salaries PT	9,852	10,354	15,480	13,926	15,539	21,692
1111 Salaries FT - Other Dept Staff						20,000
1112 Salaries PT - Other Dept Staff						10,000
1211 Overtime	2,573	2,672	2,435		726	
1300 Employee Benefits	7,188	1,078	779	2,682	491	2,883
1311 Bonus						
1511 FICA	634	690	1,021	863	963	1,345
1512 Medicare	761	812	839	829	890	989
1521 Retirement	6,472	6,980	6,440	7,990	7,233	8,588
1541 Health Insurance	1,582	17,896	17,232	16,502	17,461	16,502
1545 Dental Insurance	214	1,426	1,304	1,172	1,222	1,172
1548 Vision Insurance	21	230	212	208	191	208
1561 Long Term Disability	158	201	188	261	168	281
<b>Total:</b>	<b>69,551</b>	<b>86,096</b>	<b>86,679</b>	<b>87,691</b>	<b>90,242</b>	<b>130,157</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues and Subscriptions (Music Licensing, SESAC, BMI, ASCAP, Utah Assn. of Fairs & Events)				1,200	1,200	1,200
2321 Travel and Training	32		23	1,400	1,400	2,500
2513 Equipment, Supplies & Maintenance				8,000	8,000	8,000
3111 Utilities						
5855 Exceptional Kids						
5856 Special Events Projects	13,131	18,244	37,760	56,900	56,900	65,000
5858 Pony Express Days	25,728	28,836	16,798	40,000	40,000	50,000
5859 Miss Eagle Mountain	6,371	7,475	5,098	7,000	7,000	7,000
5860 PE Days Rodeo			(270)			
5850 Veterans Board	1,267	1,868	1,724	3,700	3,700	3,700
<b>Total:</b>	<b>46,529</b>	<b>56,423</b>	<b>61,133</b>	<b>118,200</b>	<b>118,200</b>	<b>137,400</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7000 Capital Outlay	60,228	-	-	168,000	168,000	25,000
<b>Total:</b>	<b>60,228</b>	<b>-</b>	<b>-</b>	<b>168,000</b>	<b>168,000</b>	<b>25,000</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9154 Due To Fleet Fund				13,227	13,227	10,608
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,227</b>	<b>13,227</b>	<b>10,608</b>



# STREETS

## Mission

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

## Department Description

Eagle Mountain City has over 130 miles of paved lanes. The Streets Division does its own pavement repairs on small to medium projects including pothole and patch repairs, crack sealing, signage installation and repair, snow removal, sidewalks, curb & gutter, striping, and street sweeping. Large projects, such as roto-mills, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets.



Providing residents with safe streets.

## Accomplishments:

- Placed surface treatment on approx. 20% of city roads.

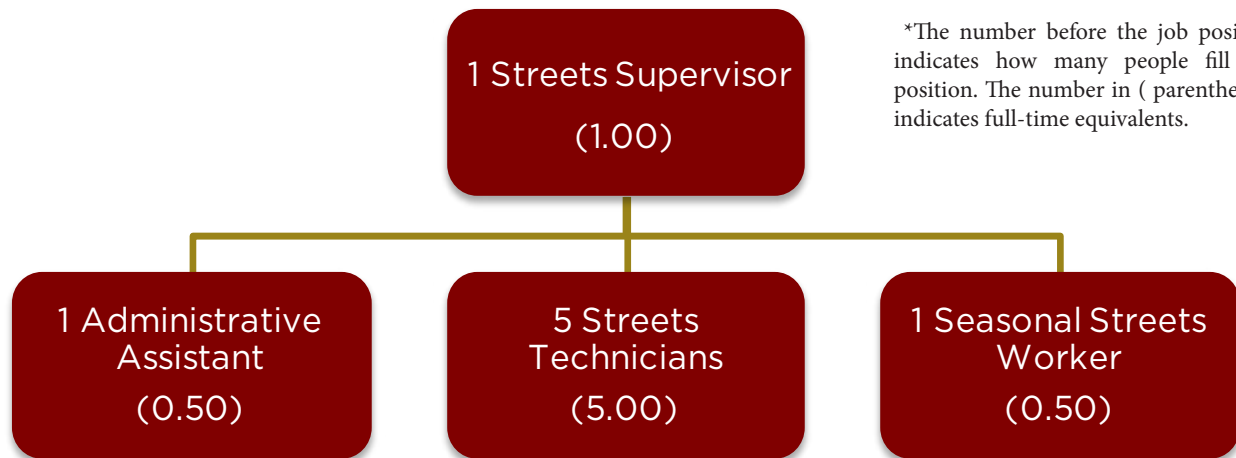
## Goals:

- Place surface treatment on approx. 20% of city roads
- Sign replacement project





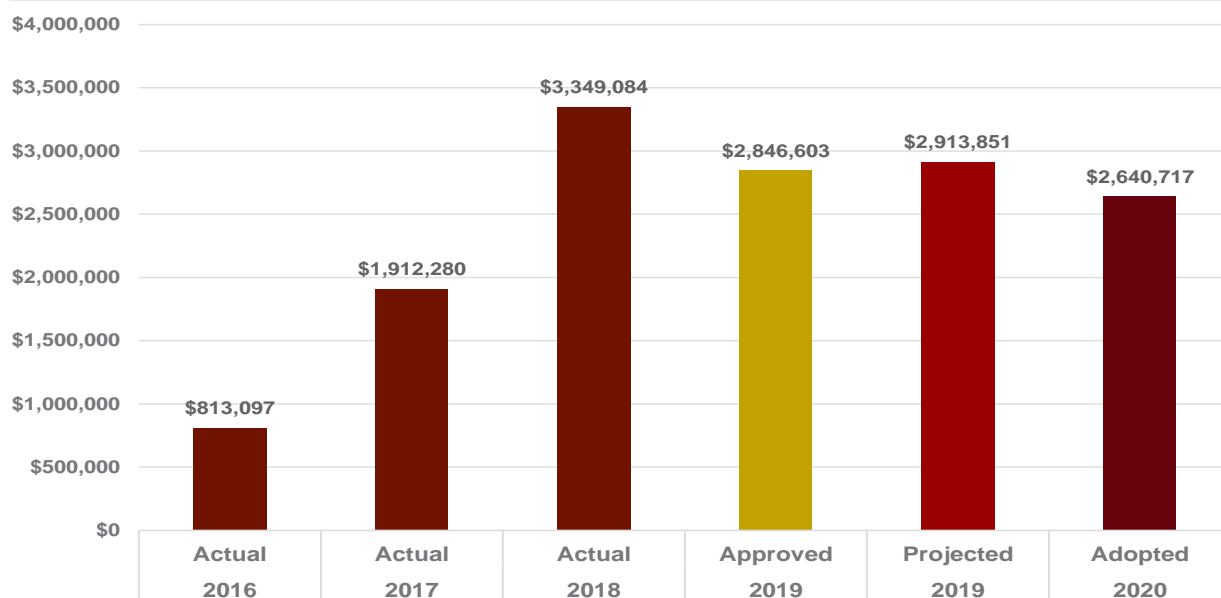
## STREETS DEPARTMENT ORGANIZATION



## STREETS DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

## STREETS DEPARTMENT EXPENDITURE TRENDS



# STREETS

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 7%.

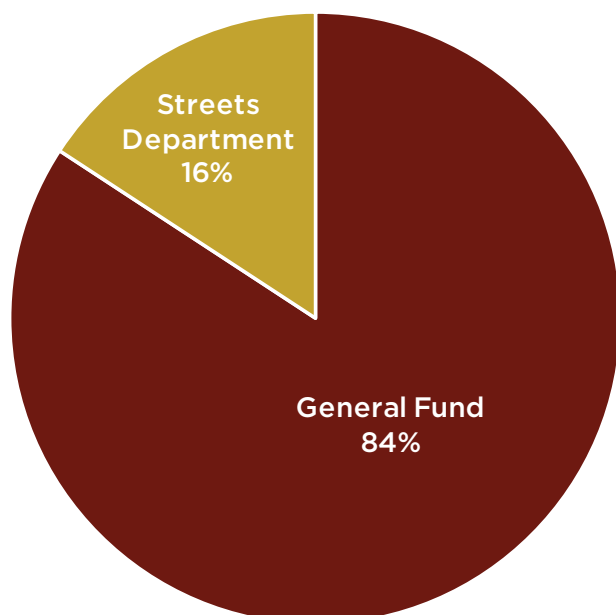
Personnel Services - Full-time salaries increased slightly giving a general increase to personnel services (\$6,299).

Interfund Transactions - Due to increased transfers to the Fleet Fund, interfund transactions increased (\$295,458).

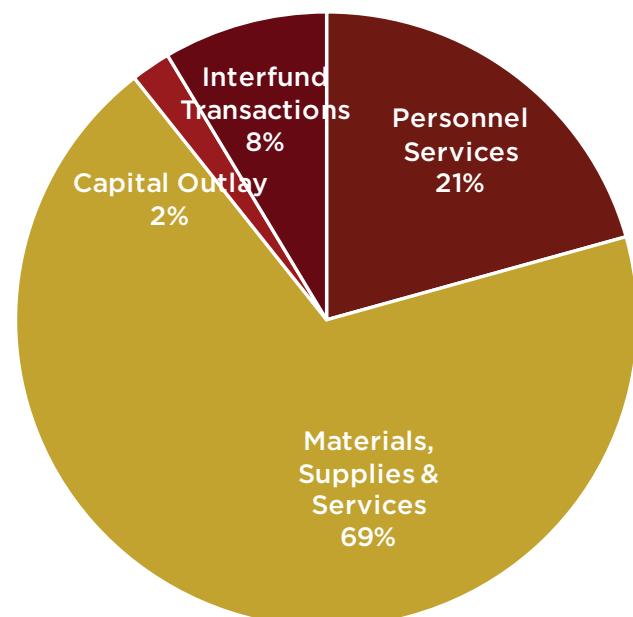
Materials, Supplies & Services - Materials and supplies increased due to new added street lights, increased costs for services, and increased equipment costs (\$84,146).

Capital Outlay - Due to fewer purchases of equipment and vehicles, capital outlays reduced (\$188,906).

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 41 - Public Works</b> <b>Department 44100- Streets &amp; Roads Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	382,755	456,226	454,222	539,005	584,629	545,304
Materials, Supplies & Services	351,853	1,290,443	2,462,746	1,731,075	1,752,699	1,815,221
Capital Outlay	8,892	49,712	312,974	161,925	161,925	54,500
Interfund Transactions	69,597	115,899	119,141	414,598	414,598	225,692
<b>Expenditure Total:</b>	<b>813,097</b>	<b>1,912,280</b>	<b>3,349,084</b>	<b>2,846,603</b>	<b>2,913,851</b>	<b>2,640,717</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes and Revenues	813,097	1,912,280	3,349,084	2,846,603	2,913,851	2,640,717
<b>Revenue Total:</b>	<b>813,097</b>	<b>1,912,280</b>	<b>3,349,084</b>	<b>2,846,603</b>	<b>2,913,851</b>	<b>2,640,717</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	4.70	5.51	5.41	6.91	6.91	6.91
Part-time/Seasonal	0.33	0.50	0.50	0.50	0.50	0.50
<b>FTE Total:</b>	<b>5.03</b>	<b>6.01</b>	<b>5.91</b>	<b>7.41</b>	<b>7.41</b>	<b>7.41</b>
<b>Fund 10- General</b> <b>Sub 41 - Public Works</b> <b>Department 44100- Streets &amp; Roads Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries	219,464	263,445	264,905	292,790	335,569	297,761
1112 Salaries PT	9,921	11,514	1,890	12,854		12,854
1211 Overtime	26,803	16,434	8,156	25,000	25,000	25,000
1212 Wellness Benefit						
1242 Car Allowance				-	-	-
1300 Employee Benefits	15,434	16,077	16,579	18,153	19,680	18,461
1311 Bonus				-	-	-
1321 Clothing Allowance		1,900	3,100	2,400	3,100	2,400
1511 FICA	823	737	117	797		797
1512 Medicare	3,585	4,149	3,892	4,432	4,992	4,504
1521 Retirement	41,137	46,770	45,552	54,078	57,298	54,996
1531 State Insurance Fund						
1541 Health Insurance	59,029	85,986	99,810	116,954	127,207	116,954
1545 Dental Insurance	4,935	6,894	7,716	8,307	9,153	8,307
1548 Vision Insurance	805	1,105	1,248	1,473	1,431	1,473
1561 Long Term Disability	819	1,213	1,256	1,767	1,199	1,797
<b>Total:</b>	<b>382,755</b>	<b>456,226</b>	<b>454,222</b>	<b>539,005</b>	<b>584,629</b>	<b>545,304</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2321 Travel & Training	1,799	830	1,927	4,700	4,700	4,700
2369 Meetings	76	86	87	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,240				360	
2513 Equipment Supplies & Maintenance	28,059	36,970	38,026	40,000	45,000	50,000
2610 Buildings & Ground Maintenance		237			36	
3111 Utilities	86		42			
4121 Attorney Fees	936	7,380	3,402		185	
4320 Engineering Services						
4394 Collar Maintenance				10,000	10,000	10,000
4531 Professional/Technical Services	6,440	3,340	6,726	16,500	16,500	4,000
4811 Equipment Rental/Lease	22,603	23,813	26,481	30,000	30,000	36,000
5002 Misc. Services & Supplies					118	
5110 Street Material						
5121 Unimproved Road Maintenance	29,445	25,253	22,849	4,575	4,575	4,575
5122 Paved Road Maintenance	85,569	747,048	1,521,278	1,370,000	1,370,000	1,363,646
5124 Sidewalk Maintenance	1,836	14,890	17,633	20,000	35,925	70,000
5140 Street Light New Install		116,856	592,442			
5141 Street Light Maintenance	72,020	179,180	135,006	125,000	125,000	150,000
5142 Traffic Signal Maintenance/Power		3,803	2,333	5,000	5,000	7,000
5721 Snow Removal	76,337	71,459	57,610	70,000	70,000	80,000
5730 Sign Maintenance	7,002	23,589	24,251	35,000	35,000	35,000
5731 Street Sweeping		11,580	12,656			
6000 Bad Debt Expense	18,405	24,130				
<b>Total:</b>	<b>351,853</b>	<b>1,290,443</b>	<b>2,462,746</b>	<b>1,731,075</b>	<b>1,752,699</b>	<b>1,815,221</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7000 Capital Outlay			242,928			
7410 Equipment	8,892	49,712	70,047	161,925	161,925	54,500
<b>Total:</b>	<b>8,892</b>	<b>49,712</b>	<b>312,974</b>	<b>161,925</b>	<b>161,925</b>	<b>54,500</b>
<i>Interfund Transactions</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
9154 Due To Fleet Fund	69,597	115,899	119,141	414,598	414,598	225,692
9179 Due To Road Debt Fund						
<b>Total:</b>	<b>69,597</b>	<b>115,899</b>	<b>119,141</b>	<b>414,598</b>	<b>414,598</b>	<b>225,692</b>



# YOUTH COUNCIL



Providing City youth with opportunities to learn about and participate in local government.

## Mission

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

## Department Description

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



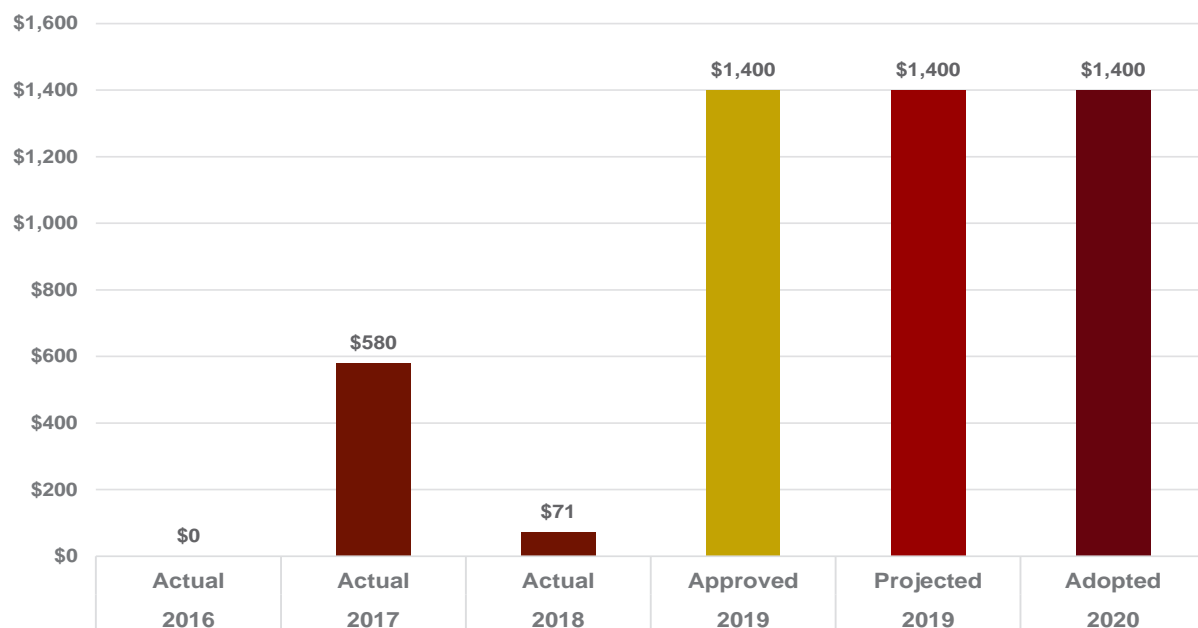
## YOUTH COUNCIL STAFF ORGANIZATION

The Council is organized and run entirely by volunteers.

## YOUTH COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

## YOUTH COUNCIL EXPENDITURE TRENDS





# YOUTH COUNCIL

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 0%

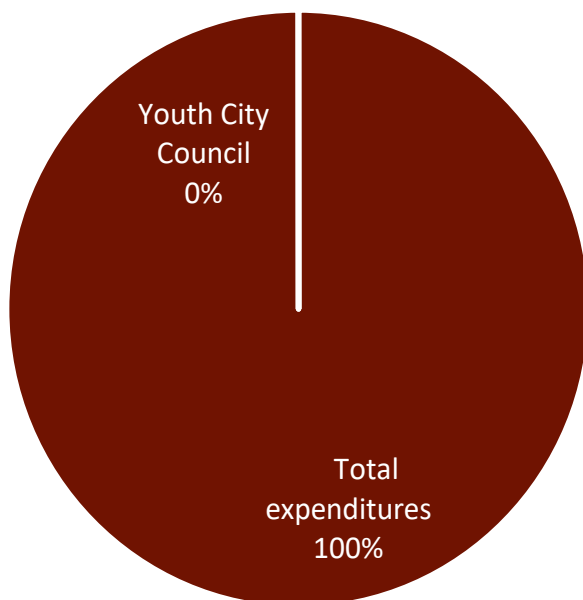
Personnel Services - There are no personnel services expenditures for this department.

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

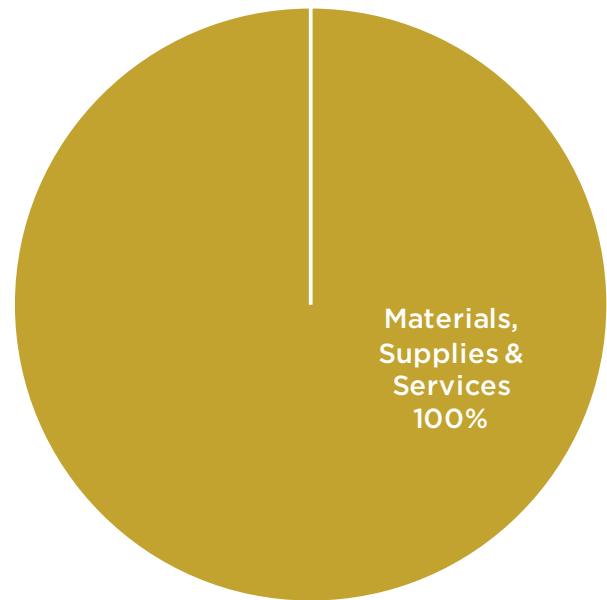
Materials, Supplies & Services - There is no difference between budget years for materials, supplies, & services expenditures.

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

DEPARTMENT EXPENDITURES COMPARED TO  
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY  
CATEGORY





<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41930- Youth Council Summary</b>						
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	-	580	71	1,400	1,400	1,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>-</b>	<b>580</b>	<b>71</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
General Taxes & Revenues	-	580	71	1,400	1,400	1,400
<b>Revenue Total:</b>	<b>-</b>	<b>580</b>	<b>71</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Fund 10- General</b> <b>Sub 18 - Boards, Commission and Council</b> <b>Department 41930- Youth Council Detail</b>						
<i>Personnel Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries - FT						
1112 Salaries - PT						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1512 Medicare						
1521 Retirement						
1541 Health Insurance						
1545 Dental Insurance						
1548 Vision Insurance						
1561 Long Term Disability						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Materials, Supplies, Services</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues Subscriptions & Membership				1,200	1,200	1,200
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council		580	71	200	200	200
6527 Grants/Cont.- Youth Council						
<b>Total:</b>	<b>-</b>	<b>580</b>	<b>71</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<i>Capital Outlay</i>	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PERFORMANCE METRICS

DEPARTMENT PERFORMANCE METRICS					
Group 1: Community Development & Engineering					
Building Department		Building department receives and reviews applications to build/alter structures; ensures compliance with local, state, and federal laws; and performs inspections of homes and structures.	2017	2018	2019
1.1	Inspections	Average building inspections per inspector	n/a	n/a	n/a*
1.2	Inspections Timeframe	% of Building Permit Plans reviewed within 14 business days	n/a	n/a	n/a*
Engineering Department		The Engineering department supervises and performs engineering services; updates records of utilities, streets, and properties; and develops infrastructure and capital projects.			
1.1	Capital Projects	Percent of capital projects completed at or below estimated budget	n/a	n/a	n/a*
1.2	GIS	Percent of maps updated on website within the past year	n/a	n/a	n/a*
1.3	Plat Submittals	% of final plat submittals reviewed and returned within 10 business days	n/a	n/a	n/a*
Planning Department		The Planning department oversees land use and zoning; provides for compatible development that protects general health, safety, and welfare; and processes applications for subdivisions, master development plans, signage, lot splits, accessory apartments, and concept land use plans.			
1.1	Public Notices	Percent of notices mailed to neighboring properties of a property under development review at least 10 days prior to Planning Commission meeting wherein the development is discussed	n/a	n/a	n/a*
1.2	Plat Submittals	% of final plat submittals reviewed and returned within 10 business days	n/a	n/a	n/a*
Group 2: Communications & Special Events					
Communications & Community Relations		The Communications office has a paramount responsibility in controlling the image of the City. In many ways, the Communications office can help emphasize the positives and develop a culture that lasts generations. The accuracy and timeliness of information delivery is essential.	2017	2018	2019
1.1	Website	Percent of website pages currently up-to-date (based on 10-page sample)	n/a	n/a	99%
Special Events		These milestones indicate where new contacts are within the sponsorship recruitment process. Each item below is a separate milestone of progress. When a potential sponsor reaches another milestone, it is removed from the prior milestone.			
1.1	Sponsor Milestones	Initial Contacts (Has responded to communications)	n/a	n/a	n/a*
		Confirmed interest (Verbal or written indication to sponsor an event in Eagle Mountain)	n/a	n/a	n/a*
		Committed to sponsor (Selected one or more events to sponsor and committed an amount)	n/a	n/a	n/a*
		Sponsored an Event this prior fiscal year (Funds or equivalant delivered)	n/a	n/a	n/a*
Group 3: Economic Development					
Economic Development		This measure places businesses into different categories of progress as a result of Economic Development contacting. To be eligibile for this list, the business would need to be in communication with Eagle Mountain as a result of an Eagle Mountain City employee-initiated contact.	2017	2018	2019
1.1	Growth Milestones	New Contacts (Has responded to communications with intent to continue communication of any kind)	n/a	n/a	24
		Development Interest (Verbal or written indication of interest to pursue developing in EM)	n/a	n/a	20
		Developer Contact (Introductions made between business owner and developer or facility owner)	n/a	n/a	20
		Site Visit (Interested party visits the site of interest with City representative)	n/a	n/a	12
		Development Initiated (Required documentation is submitted to the City to begin development)	n/a	n/a	7
Group 4: Financial Services					
Finance Department		The Finance department records and accounts for property; maintains general ledger; prepares ledgers for the annual audit receipting and disbursing funds; files reports; invests funds; and monitors the annual budget.	2017	2018	2019
1.1	Audit Performance	Total auditor findings	n/a	n/a	n/a*
		Total number of auditor adjusting entries	n/a	n/a	n/a*
Utility Billing		Utility billing administers the day to day functions of utility billing, billing of accounts, and assisting customers.			
		Total number of billing errors	n/a	n/a	238



DEPARTMENT PERFORMANCE METRICS					
Group 5: Public Works					
<b>Water Department</b>	The Water Department ensures the consistent delivery of safe culinary water to residents and businesses across the City. It is of the highest importance that water infrastructure remain maintained well, water quality be kept to high standards, and customer service be consistently strong.	2017	2018	2019	
1.1 Water Quality	Maximum recorded Turbidity	n/a	n/a	n/a*	
1.2 Broken Meters	Number of broken meters replaced	n/a	n/a	n/a*	
<b>Streets Department</b>	Percentage of the budget spent in each type of maintenance in the fiscal year. Total budgeted amount is not relevant. Optimal results would have high percentages in preventative maintenance with minimal to no funds spent in reconstruction or rehabilitation maintenance.				
1.1 Percent of Budget Spent	Routine Maintenance (traffic paint, crack seal, pot hole repair, patching)	n/a	n/a	11%	
	Preventative Maintenance (seal coats, slurry seals, chip seals, etc.)	n/a	n/a	26%	
	Rehabilitation Maintenance (overlays, mill & repave, micro surface)	n/a	n/a	63%	
	Reconstruction Maintenance (pulverize & repave, sub-grade repair, remove & replace roadway)	n/a	n/a	0%	
Group 6: Parks & Recreation					
<b>Parks Department</b>	The Parks department is in charge of beautification and maintenance of parks; construction of parks; and improvement of undeveloped land.	2017	2018	2019	
1.1 Parks Maintenance	Average LIR for all maintained parks	n/a	n/a	n/a*	
1.2 Tree Stewardship	Total trees removed	n/a	n/a	50	
	Total trees planted	n/a	n/a	80	
<b>Recreation Department</b>	The Recreation department provides a variety of sports programs for youth and adults. As Eagle Mountain City grows, its ability to provide a consistent variety of sports programs that can meet demand is essential.				
1.1 Recreation Programs	Total number of sports leagues (either provided by City or contracted out)	n/a	n/a	22	
	Total number of recreation programs available (either provided by City or contracted out)	n/a	n/a	30	
Group 7: Library					
<b>Library</b>	The Library meets informational, educational, and cultural interests and needs of patrons.	2017	2018	2019	
1.1 Collection Use	Percent of new titles checked out at least once in the year	n/a	n/a	95%	
1.2 Shelving	Percent of physical titles located in their appropriate sorting location	n/a	n/a	70%	
Group 8: Administrative & Multi-Departmental Services					
<b>Human Resources</b>	Employee morale has a tremendous effect on City service quality and speed overall and can additionally affect an employee's willingness to innovate and so forth. By taking a beat of the morale, which Human Resources can significantly impact, we can watch for slips over time.	2017	2018	2019	
	Performance metrics for Human Resources are still being developed.	n/a	n/a	n/a*	
<b>Records Office</b>	The Recorder's office is charged with ensuring the public is properly informed of the issues being discussed in upcoming meetings and fully aware of what has taken place in past meetings. These records must be provided in a timely manner to provide the public enough time to prepare to participate and for those affected to respond accordingly.				
	Performance metrics for the Records Office are still being developed.	n/a	n/a	n/a*	
<b>Facilities Department</b>	Maintenance of facilities and vehicles is a large task for the Facilities Department and can be very costly. The Facilities department has a deliberate control over the acquisition of proper materials, can control preventative maintenance, and ultimately improve efficiency with funds, energy use, and more.				
	Total number of preventable incidents at City facilities	n/a	n/a	0	
*Due to this being the first year collecting information, there are some departments that we are still working on performance measures that meet our criteria, or we do not have tracking mechanisms setup yet.					







## VI. SPECIAL REVENUE FUNDS

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Impact Fees.....	187





# SPECIAL REVENUE FUNDS

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## SPECIAL REVENUE FUNDS OVERVIEW

### Definition of Special Revenue Funds

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

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

### Overview of Special Revenue Funds

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



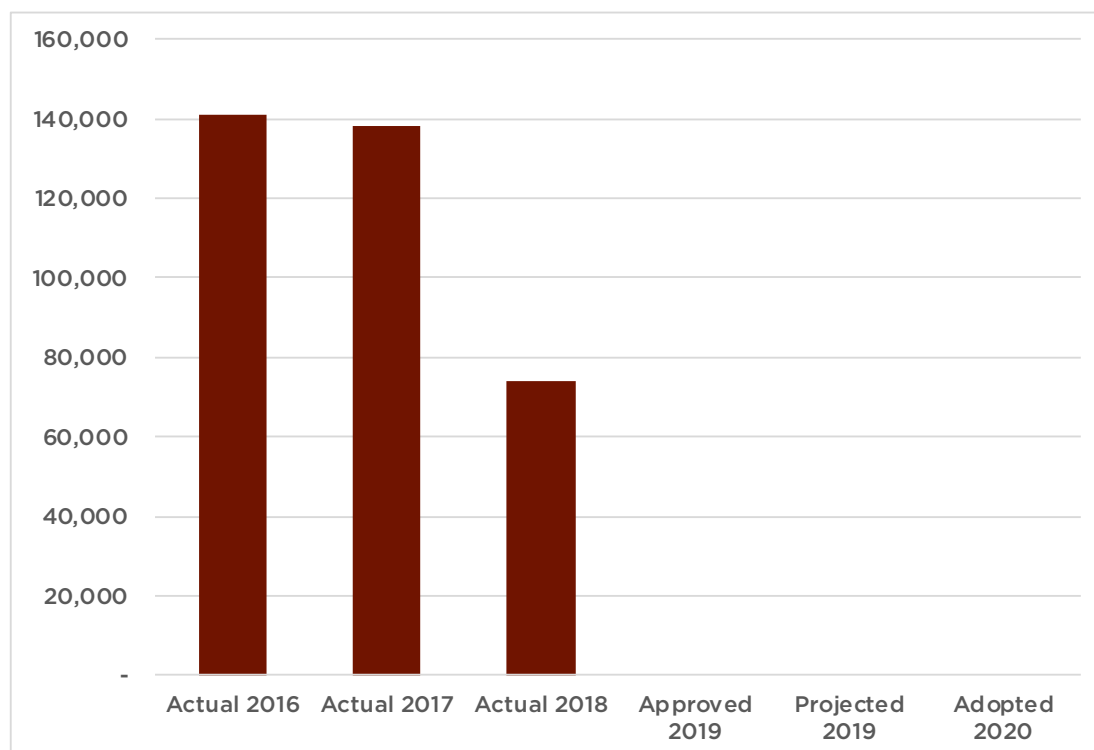
# BUSINESS INCUBATOR

## BUSINESS INCUBATOR FUND DESCRIPTION

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

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

## BUSINESS INCUBATOR EXPENDITURE TRENDS



# BUSINESS INCUBATOR

## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget saw no change

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

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

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

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





<b>Fund 60- Economic Development/Business Incubator Summary</b>						
<b>Sub 47</b>						
<b>Department- 60000</b>						
<b>EXPENDITURES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Personnel Services	72,047	67,291	-	-	-	-
Materials, Supplies & Services	69,077	71,084	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	-	-	73,954	-	-	-
<b>Expenditure Total:</b>	<b>141,124</b>	<b>138,375</b>	<b>73,954</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
60-00-33100-0000 Incubator Tenant Rental	12,153	3,648	-	-	-	-
60-00-33101-0000 Golf Sponsorship	5,484	3,738	-	-	-	-
60-00-33102-0000 Ladder Sign Revenue	2,009	-	-	-	-	-
60-00-33103-0000 Vendor Street Fair	-	1,084	-	-	-	-
60-00-37020-0000 Sale of Assets (Building)	-	-	-	-	-	-
60-00-38110-0000 Due From General Fund	72,000	72,000	-	-	-	-
60-00-38158-0000 Due From Golf Course Fund	30,000	-	-	-	-	-
Use of Fund Balance Reserve	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>121,647</b>	<b>80,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BALANCE SUMMARY</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	(19,905)	(58,391)	(83,352)	-	-	-
Fund Balance (Deficit)- Beginning:	161,647	141,742	83,351	(0)	(0)	(0)
Use of Fund Balance Reserve:	-	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>141,742</b>	<b>83,351</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	0.65	0.65	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>0.65</b>	<b>0.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund 60- Economic Development/Business Incubator Detail</b>						
<b>Sub 47</b>						
<b>Department- 60000</b>						
<b>Personnel Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
1111 Salaries	48,632	48,313	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	3,015	3,200	-	-	-	-
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1512 Medicare	693	690	-	-	-	-
1521 Retirement	8,982	2,988	-	-	-	-
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	9,685	10,904	-	-	-	-
1545 Dental Insurance	791	865	-	-	-	-
1548 Vision Insurance	131	139	-	-	-	-
1561 Long Term Disability	117	191	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
<b>Total:</b>	<b>72,047</b>	<b>67,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials, Supplies, Services</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
2121 Dues, Subscriptions, Memberships (Lehi Area Chamber of Commerce EDC/Utah Membership Utah Alliance for Economic Dev. Utah Technology Council)	8,000	9,350	-	-	-	-
2321 Travel & Training (ICSC Conference GOED UV Chamber/Utah Alliance Smart Cities Summit Proactive Recruiting)	2,554	1,480	-	-	-	-
2369 Meetings	424	92	-	-	-	-
4121 Attorney Fees	495	-	-	-	-	-
4320 Consulting Services	5,000	2,500	-	-	-	-
4812 Building Rent	48,760	44,327	-	-	-	-
5780 Marketing Tools	1,729	5,195	-	-	-	-
6522 Economic Development	2,116	8,141	-	-	-	-
<b>Total:</b>	<b>69,077</b>	<b>71,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
7000 Capital Outlay	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
9110 Due To General Fund	-	-	73,954	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>73,954</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CEMETERY

## CEMETERY FUND DESCRIPTION

### Mission

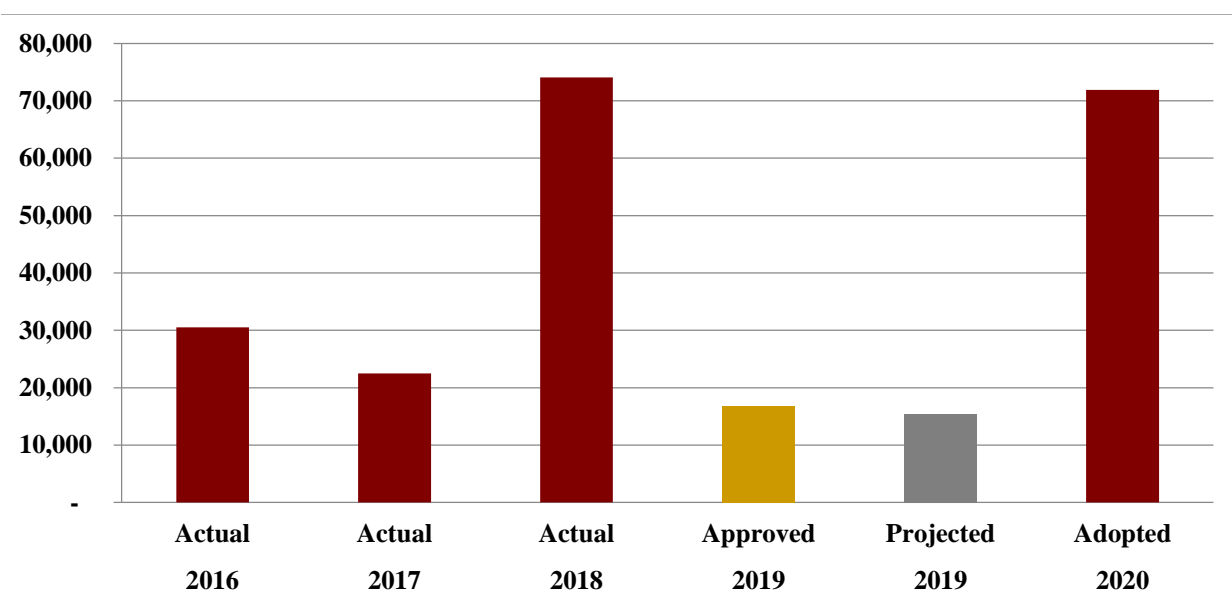
To maintain and develop the City Cemetery and honor it as a final resting place of Eagle Mountain citizens and others.

Cemetery

### Department Description

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

## CEMETERY FUND EXPENDITURE TRENDS





## SUMMARY OF BUDGET CHANGES

FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 326%.

Personnel Services - Personnel services decreased slightly (\$27).

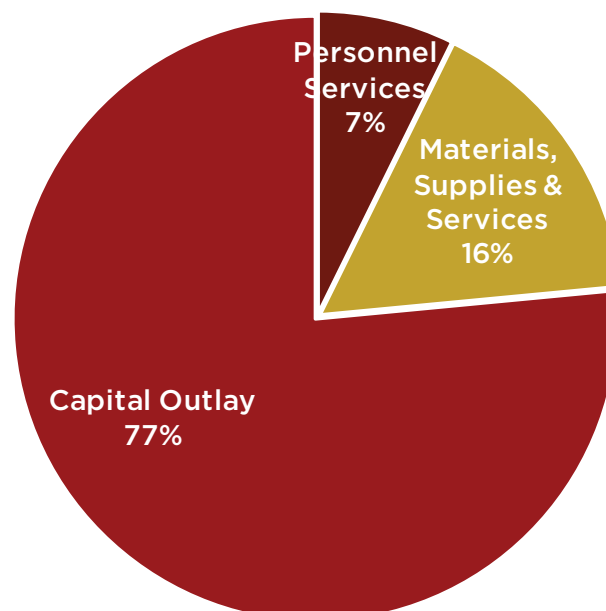
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services saw no change this fiscal year.

Capital Outlay - Capital outlay costs increased due to cemetery landscaping projects (\$55,000).

Cemetery

## DEPARTMENT EXPENDITURES BY CATEGORY





# CEMETERY

**Fund 62- Cemetery Summary**  
Sub 49  
Department - 62000

EXPENDITURES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services		13,733	16,750	3,551	5,214	3,776	5,241
Materials, Supplies & Services		16,810	5,725	4,243	11,650	11,650	11,650
Capital Outlay		-	-	66,273	-	-	55,000
Interfund Transactions							
<b>Expenditure Total:</b>		<b>30,543</b>	<b>22,475</b>	<b>74,066</b>	<b>16,864</b>	<b>15,426</b>	<b>71,891</b>
REVENUES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
62-00-33200-0000 Burial Plot Sales		19,700	14,100	23,585	22,000	22,000	22,000
62-00-33201-0000 Opening/Closing Fee		4,600	3,300	6,235	8,000	8,000	8,000
62-00-33202-0000 Headstone Inspections		35	245	1,410	600	600	600
62-00-33434-0000 Grant Revenue		5,000		14,430			
62-00-38110-0000 Due From General Fund		1,500	5,000	10,000			
62-00-38155-0000 Due From Gas - Sale Proceeds (USP)				51,654			
62-00-39210-0000 Cemetery Donations							
Use of Fund Balance Reserve							41,291
<b>Revenue Total:</b>		<b>30,835</b>	<b>22,645</b>	<b>107,314</b>	<b>30,600</b>	<b>30,600</b>	<b>71,891</b>
BALANCE SUMMARY		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		292	170	33,248	13,736	15,174	0
Fund Balance (Deficit)- Beginning:		-	292	462	33,709	33,709	48,883
Use of Fund Balance Reserve:		-			-	-	(41,291)
<b>Fund Balance (Deficit)- Ending:</b>		<b>292</b>	<b>462</b>	<b>33,709</b>	<b>47,445</b>	<b>48,883</b>	<b>7,592</b>
PERSONNEL SUMMARY (FTE)		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected							
Appointed							
Full-time		0.15	0.15	0.05	0.05	0.05	0.05
Part-time/Seasonal							
<b>FTE Total:</b>		<b>0.15</b>	<b>0.15</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

**Fund 62- Cemetery Detail**  
Sub 49  
Department - 62000

Personnel Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
1111 Salaries FT		9,292	11,140	2,357	3,391	2,548	3,412
1112 Salaries PT							
1211 Overtime							
1300 Employee Benefits		576	691	146	210	151	212
1311 Bonus							
1511 FICA					-		-
1512 Medicare		134	161	34	49	37	49
1521 Retirement		1,716	2,050	435	626	449	630
1541 Health Insurance		1,823	2,434	522	846	537	846
1545 Dental Insurance		144	191	39	60	38	60
1548 Vision Insurance		24	31	6	11	6	11
1561 Long Term Disability		23	52	11	20	10	21
<b>Total:</b>		<b>13,733</b>	<b>16,750</b>	<b>3,551</b>	<b>5,214</b>	<b>3,776</b>	<b>5,241</b>
Materials, Supplies, Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
2121 Dues and Subscriptions							
2321 Travel & Training					1,150	1,150	1,150
2513 Equipment Supplies & Maintenance			55	1,847	1,500	1,500	1,500
4121 Attorney Fees		108					
4531 Professional and Technical Services		14,446	5,580		7,000	7,000	7,000
5002 Misc. Services & Supplies		150	34	210	1,000	1,000	1,000
5410 Landscaping Maintenance		2,106	57	2,186	1,000	1,000	1,000
5510 Burial Site Opening/Closing Costs							
6211 Insurance and Surety Bond							
<b>Total:</b>		<b>16,810</b>	<b>5,725</b>	<b>4,243</b>	<b>11,650</b>	<b>11,650</b>	<b>11,650</b>
Capital Outlay		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
7000 Capital Outlay				66,084			55,000
7410 Equipment				189			
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>66,273</b>	<b>-</b>	<b>-</b>	<b>55,000</b>

# IMPACT FEES

## IMPACT FEE OVERVIEW

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

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

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

## CONSOLIDATED IMPACT FEE SCHEDULE

Consolidated Impact Fee Schedule				
	Service Area 1	Service Area 2	NSA	SSA
Culinary Water	4,261.00	5,447.00	-	-
Sewer	-	-	2,516.43	3,462.00
Transportation	-	-	1,804.00	3,800.00
Storm Drain	-	-	235.00	611.00
Parks & Trails	-	-	1,268.00	1,268.00

# IMPACT FEES

## ELECTRIC IMPACT FEE FUND

### Fund 13- Electric Impact Fee

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
13-51-53000-6301 SL6 Silver Lake Main Line Reimbursement						
13-51-53000-6302 SITLA Impact Fee Reimbursement						
13-51-53000-6303 EM Links Reimbursement						
13-61-48100-9153 Due To Electric Fund			0			
13-61-48100-9144 Due To Electric Cap Projects Fund						
13-61-48100-9175 Due To Gas Electric Bond Fund						
<b>Total Financing Uses:</b>	-	-	0	-	-	-

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
13-00-34805-0000 S Revenue Bond Equity Buy-In Pwr						
13-00-34806-0000 N Revenue Bond Equity Buy-In Pwr						
13-00-34825-0000 Future Facilities SSA						
13-00-34844-0000 Silverlake Main Feeder						
13-00-34845-0000 Future Facilities NSA						
13-00-34846-0000 Spring Valley Line Ext EM Links						
13-00-37010-0000 Interest Earnings						
13-00-38153-0000 Due From Electric Fund						
<b>Total Financing Sources:</b>	-	-	-	-	-	-

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	(0)	-	-	-
<b>Fund Balance (Deficit)- Beginning:</b>	-	-	-	(0)	(0)	(0)
<b>Fund Balance (Deficit)- Ending:</b>	-	-	(0)	(0)	(0)	(0)

## PARKS/TRAILS IMPACT FEE FUND

### Fund 15 -Parks/Trails Impact Fee

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
15-51-51000-4531 Professional & Technical Services	15,251					
15-51-45100-6000 Bad Debt Expense			3,109			
15-51-51000-6302 SITLA Impact Fee Reimbursement	45,408	61,028	83,468	120,000	142,715	120,000
15-61-48100-9146 Due To General Capital Proj Fund	100,000	1,200,000	640,000			520,000
<b>Total Financing Uses:</b>	<b>160,659</b>	<b>1,261,028</b>	<b>726,577</b>	<b>120,000</b>	<b>142,715</b>	<b>640,000</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
15-00-34825-0000 Future Facilities SSA	45,076	176,105	230,437	180,000	266,006	260,000
15-00-34840-0000 SITLA Equity Buy-In NSA	48,158	64,438	77,990	75,000	57,925	50,000
15-00-34841-0000 SITLA Equity Buy-In SSA	12,870	19,030	23,100	20,000	25,934	25,000
15-00-34845-0000 Future Facilities NSA	167,240	607,230	731,041	650,000	547,172	540,000
15-00-37010-0000 Interest Earnings	0	1	6,213	9,180	11,843	12,000
15-00-38110-0000 Due From General Fund						
Use of Fund Balance Reserve						
<b>Total Financing Sources:</b>	<b>273,344</b>	<b>866,803</b>	<b>1,068,781</b>	<b>934,180</b>	<b>908,880</b>	<b>887,000</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	112,685	(394,225)	342,205	814,180	766,165	247,000
<b>Fund Balance (Deficit)- Beginning:</b>	<b>504,487</b>	<b>617,172</b>	<b>222,947</b>	<b>565,151</b>	<b>565,151</b>	<b>1,331,316</b>
<b>Use of Fund Balance Reserve:</b>				-		
<b>Fund Balance (Deficit)- Ending:</b>	<b>617,172</b>	<b>222,947</b>	<b>565,151</b>	<b>1,379,331</b>	<b>1,331,316</b>	<b>1,578,316</b>



## PUBLIC SAFETY IMPACT FEE FUND

### Fund 16- Public Safety Impact Fee

EXPENDITURES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
16-61-48100-9110	Due To General Fund (Reimbursement)		91,023				
Total Financing Uses:		-	91,023	-	-	-	-
REVENUES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
16-00-34805-0000	Equity Buy-In Public Safety SSA						
16-00-34806-0000	Equity Buy-In Public Safety NSA						
16-00-34825-0000	Future Facilities SSA	5,593	6,110				
16-00-34845-0000	Future Facilities NSA	20,906	18,283				
16-00-37010-0000	Interest Earnings		1				
16-00-38110-0000	Due From General Fund Impact Fees						
	Use of Fund Balance Reserve		66,629				
Total Financing Sources:		26,499	24,394	-	-	-	-
BALANCE SUMMARY		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		26,498	(66,628)	-	-	-	-
Fund Balance (Deficit)- Beginning:		40,131	66,629	0	0	0	0
Use of Fund Balance Reserve:				-			
Fund Balance (Deficit)- Ending:		66,629	0	0	0	0	0

## STORM WATER IMPACT FEE FUND

### Fund 17- Storm Water Impact Fee

EXPENDITURES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
17-51-59000-4531	IFFP Update			27,058	10,000	34,000	
17-51-59000-6000	Bad Debt Expense			280			
17-51-59000-6306	EM Property Reimbursement		4,837				
17-51-59000-6310	Developer Impact Fee Reimbursement				15,000	15,000	6,800
17-81-59000-	Storm Water Improvements						
17-61-48100-9147	Due To General Fund Capital Projects Fund				75,000	75,000	
17-61-48100-9159	Due To Storm Water Fund						200,000
Total Financing Uses:		-	4,837	27,338	100,000	124,000	206,800
REVENUES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
17-00-34806-0000	N Revenue Bond Equity Buy-In			6,189	6,000	6,714	6,800
17-00-34820-0000	EMP Property Buy-In	3,364	4,837				
17-00-34825-0000	Future Facilities SSA	32,602	77,451	100,084	80,000	108,587	100,000
17-00-34833-0000	Tickville Wash/Basin Equity Buy-In	36,615	42,923	50,910	45,000	39,918	35,000
17-00-34845-0000	Future Facilities NSA	78,112	91,568	108,608	100,000	85,158	75,000
17-00-37010-0000	Interest Earnings	1,440	2,258	9,237	4,000	15,238	16,000
17-00-38110-0000	Due From General Fund Impact Fees						
Total Financing Sources:		152,133	219,036	275,028	235,000	255,615	232,800
BALANCE SUMMARY		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		147,841	214,200	247,689	135,000	131,615	26,000
Fund Balance (Deficit)- Beginning:		232,398	380,239	594,439	842,129	842,129	973,744
Fund Balance (Deficit)- Ending:		380,239	594,439	842,129	977,129	973,744	999,744

# IMPACT FEES

## TRANSPORTATION IMPACT FEE FUND

### Fund 18- Transportation Impact Fee

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
18-51-44100-4531 Professional & Technical Services		16,957			23,373	
18-51-44100-6000 Bad Debt Expense			1,603			
18-51-44100-6301 SL6 Pony Express Pkwy Reimbursement	97,051		171,440	200,000	249,162	200,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	77,978	104,266	115,276	80,000	119,195	95,000
18-51-44100-6306 EM Property Reimbursement	205,451	273,078				
18-51-44100-6310 Developer Impact Fee Reimbursement		191,745	29,805	725,000	725,000	300,000
18-51-44100-7000 Capital Outlay						
18-61-48100-9146 Due To Capital Projects Fund		550,000		811,000	811,026	
18-61-48100-9179 Due To Debt Service Fund						
18-61-48200-9147 Reimburse Impact Fee Payments						
<b>Total Financing Uses:</b>	<b>380,479</b>	<b>1,136,045</b>	<b>318,124</b>	<b>1,816,000</b>	<b>1,927,756</b>	<b>595,000</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
18-00-34820-0000 EMP Buy-In	205,160	273,429	334,854	375,000	285,425	260,000
18-00-34825-0000 Future Facilities SSA	49,724	70,977	222,121	140,000	280,984	280,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	54,126	46,748	248			
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	30,752	42,656	52,700	45,000	63,721	60,000
18-00-34844-0000 Pony Express Ext through Silver Lake	108,688	145,040	176,490	200,000	150,438	135,000
18-00-34845-0000 Future Facilities NSA	185,864	243,407	699,046	350,000	622,110	580,000
18-00-34847-0000 Airport Road ROW NSA	15,230	20,031	24,470	26,500	19,055	15,000
18-00-34848-0000 Airport Road ROW SSA	4,092	5,841	7,013	6,500	7,780	7,800
18-00-34849-0000 Airport Road ROW WSA	66					
18-00-34850-0000 Future Facilities Trans WSA						
18-00-37010-0000 Interest Earnings	9	13	7,575	10,500	14,427	15,000
18-00-38110-0000 Due From General Fund Impact Fees						
Use of Fund Balance Reserve						
<b>Total Financing Sources:</b>	<b>653,709</b>	<b>848,142</b>	<b>1,524,515</b>	<b>1,153,500</b>	<b>1,443,940</b>	<b>1,352,800</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:	273,230	(287,904)	1,206,388	(662,500)	(483,816)	757,800
Fund Balance (Deficit)- Beginning:	304,817	578,047	290,144	1,496,532	1,496,532	1,012,716
Use of Fund Balance Reserve:						-
<b>Fund Balance (Deficit)- Ending:</b>	<b>578,047</b>	<b>290,144</b>	<b>1,496,532</b>	<b>834,032</b>	<b>1,012,716</b>	<b>1,770,516</b>



# WASTEWATER IMPACT FEE FUND

## Fund 12- Wastewater Impact Fee

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
12-61-48100-9149 Due To Capital Project Fund						
12-61-48100-9152 Due To Sewer Fund						
12-51-52000-4531 IFFP Update	11,780					
12-51-52000-6303 EM Links Reimbursement						
12-51-52000-6306 EM Properties Reimbursement	13,794	19,870				
12-51-52000-6309 Evan's Ranch Reimbursement	164,462	259,115				
12-51-52000-6310 Developer Impact Fee Reimbursement	3,952		37,763	85,000	85,000	35,000
12-61-48100-9147 Due To General Fund Capital Projects Fund				30,000	29,871	
12-61-48100-9152 Due To Sewer Fund DEQ Debt Service						
12-61-48100-9152 Due To Sewer Fund			712,500			
<b>Total Financing Uses:</b>	<b>193,988</b>	<b>278,985</b>	<b>750,263</b>	<b>115,000</b>	<b>114,871</b>	<b>35,000</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
12-00-34805-0000 S Revenue Bond Equity Buy-In	239,815	345,463	447,932	350,000	470,084	450,000
12-00-34820-0000 EMP Property Buy-In	13,794	19,870	25,764	20,000	27,038	28,000
12-00-34825-0000 Future Facilities SSA	131,956	238,094	308,716	250,000	323,983	320,000
12-00-34835-0000 Collection Line						
12-00-34845-0000 Future Facilities WW NSA	126,752	228,679	274,794	250,000	207,502	205,000
12-00-34846-0000 Carlton Sewer Line EM Links						
12-00-34816-0000 Evans Ranch Trunk Line	54,435	169,768	206,211	180,000	155,714	150,000
12-00-34830-0000 Ranches Pkwy Ext.	217	676	821	750	620	625
12-00-34855-0000 Camp Williams Sewer Line	4,673	14,574	17,697	16,000	13,368	13,000
12-00-37010-0000 Interest Earnings	9	15	25,200	37,200	48,026	45,000
12-00-38152-0000 Due From Sewer Fund						
<b>Total Financing Sources:</b>	<b>571,651</b>	<b>1,017,140</b>	<b>1,307,134</b>	<b>1,103,950</b>	<b>1,246,335</b>	<b>1,211,625</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	377,663	738,155	556,871	988,950	1,131,464	1,176,625
Fund Balance (Deficit)- Beginning:	659,237	1,036,900	1,775,055	2,331,926	2,331,926	3,463,390
Fund Balance (Deficit)- Ending:	1,036,900	1,775,055	2,331,926	3,320,876	3,463,390	4,640,015



# IMPACT FEES

## WATER IMPACT FEE FUND

### Fund 11- Water Impact Fee

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
11-51-51000-4531 IFFP Update						
11-51-51000-6000 Bad Debt Expense			6,590			
11-51-51000-6301 SL6 Pony Express Well Reimbursement						
11-51-51000-6302 SITLA Impact Fee Reimbursement	15,027	20,053	23,851	25,000	45,254	15,000
11-51-51000-6303 EM Links Reimbursement						
11-51-51000-6305 Meadow Ranch Holdings Reimbursement	121,466	93,435	34,260	245,000	340,663	
11-51-51000-6306 EM Properties Reimbursement	21,000					
11-51-51000-6308 Cedar Valley Water Co. Reimbursement						
11-51-51000-6310 Developer Impact Fee Reimbursement	78,482	74,575	10,778			
11-61-48100-9110 Due To General Fund			65,934			
11-61-48100-9147 Due To General Fund Capital Projects Fund				89,000	88,910	
11-61-48100-9148 Due To Capital Projects Fund						
11-61-48100-9151 Due To Water Fund	2,078,686	2,300,000	1,121,663	1,450,000	1,450,000	821,700
11-61-48100-9151 Due To Water Fund (CWP Shares)						
11-61-48100-9151 Due To Water Fund (Settlement)					15,300	
<b>Total Financing Uses:</b>	<b>2,314,661</b>	<b>2,488,063</b>	<b>1,263,076</b>	<b>1,809,000</b>	<b>1,940,127</b>	<b>836,700</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
11-00-34805-0000 Buy In Water SA 1	286,413	419,958	533,007	550,000	458,036	440,000
11-00-34806-0000 Buy In Water SA 2	392,515	429,601	281,792	200,000	277,892	250,000
11-00-34810-0000 EM Properties Well						
11-00-34820-0000 EMP Buy-In						
11-00-34825-0000 Future Facilities SSA						
11-00-34830-0000 CP Water LC Equity Buy-In						
11-00-34831-0000 Sunset Dr Dist Line Equity Buy-In						
11-00-34832-0000 Spyglass Dist Line Equity Buy-In						
11-00-34833-0000 Valley View Wtr Tank Equity Buy-In						
11-00-34834-0000 Storage Reimbursement						
11-00-34840-0000 SITLA 12"Water Line NSA						
11-00-34841-0000 SITLA 12"Water Line SSA						
11-00-34844-0000 Pony Express Well						
11-00-34845-0000 Future Facilities NSA						
11-00-34860-0000 Future Facilities Water SA 1	1,452,555	2,111,076	2,679,361	2,500,000	2,216,439	2,200,000
11-00-34870-0000 Future Facilities Water SA 2	432,978	473,889	310,842	225,000	310,223	250,000
11-00-37010-0000 Interest Earnings	717	1,125	39,728	60,000	74,557	75,000
11-00-38151-0000 Due From Water Fund						
<b>Total Financing Sources:</b>	<b>2,565,178</b>	<b>3,435,649</b>	<b>3,844,730</b>	<b>3,535,000</b>	<b>3,337,147</b>	<b>3,215,000</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	250,517	401,199	2,581,654	1,726,000	1,397,020	2,378,300
<b>Fund Balance (Deficit)- Beginning:</b>	<b>1,705,384</b>	<b>1,955,901</b>	<b>2,357,101</b>	<b>4,938,754</b>	<b>4,938,754</b>	<b>6,335,774</b>
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,955,901</b>	<b>2,357,101</b>	<b>4,938,754</b>	<b>6,664,754</b>	<b>6,335,774</b>	<b>8,714,074</b>



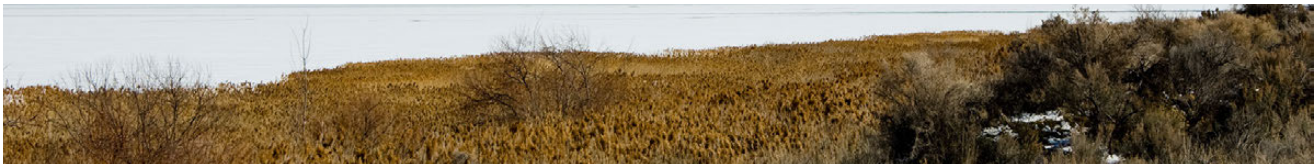
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## VII. Enterprise Funds

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# Enterprise Funds Overview

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## ENTERPRISE FUND OVERVIEW

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Enterprise revenues constitute 36% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain has three enterprise funds: Sewer, Solid Waste, and Water. The Electric and Gas Funds are maintained here as well, though revenues here are limited due to their sale four years ago.

## ENTERPRISE FUND SERVICE LEVELS

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

## MAJOR CHANGES

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No major changes occurred during the last fiscal year. However, the City continues to experience rapid growth.

### **Growth**

Eagle Mountain's expected exponential growth over the upcoming few decades has posed a challenge for utilities and their infrastructures. As the City plans for growth, it continually budgets money to pay for future infrastructure and accommodate near-future energy needs. As part of the deal with Facebook for the new data center, Facebook will invest millions of dollars into infrastructure for the city. This investment will help Eagle Mountain as it continues to add infrastructure to support the growth of the City.

# Enterprise Funds Revenues

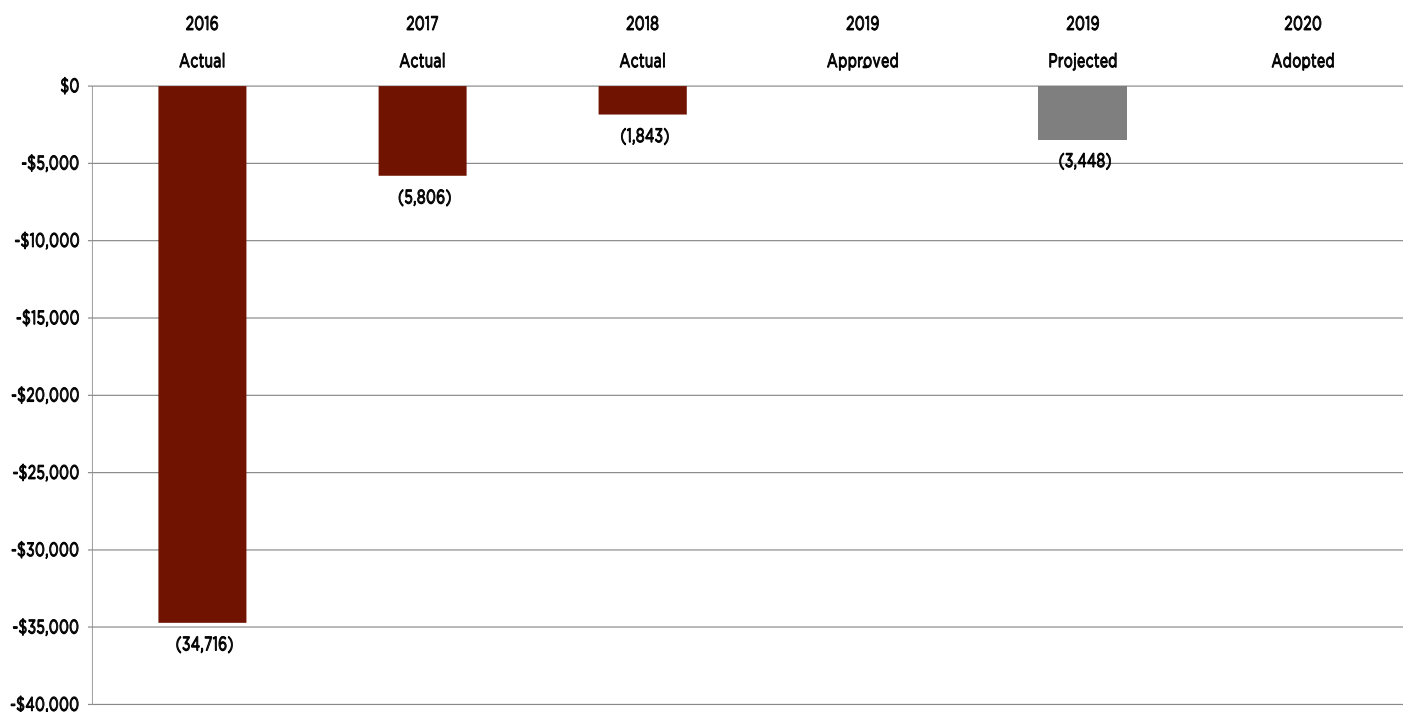
## ENTERPRISE FUND REVENUE OVERVIEW

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

### Electric Revenues

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

### YEAR-OVER-YEAR ELECTRIC USER FEE REVENUES



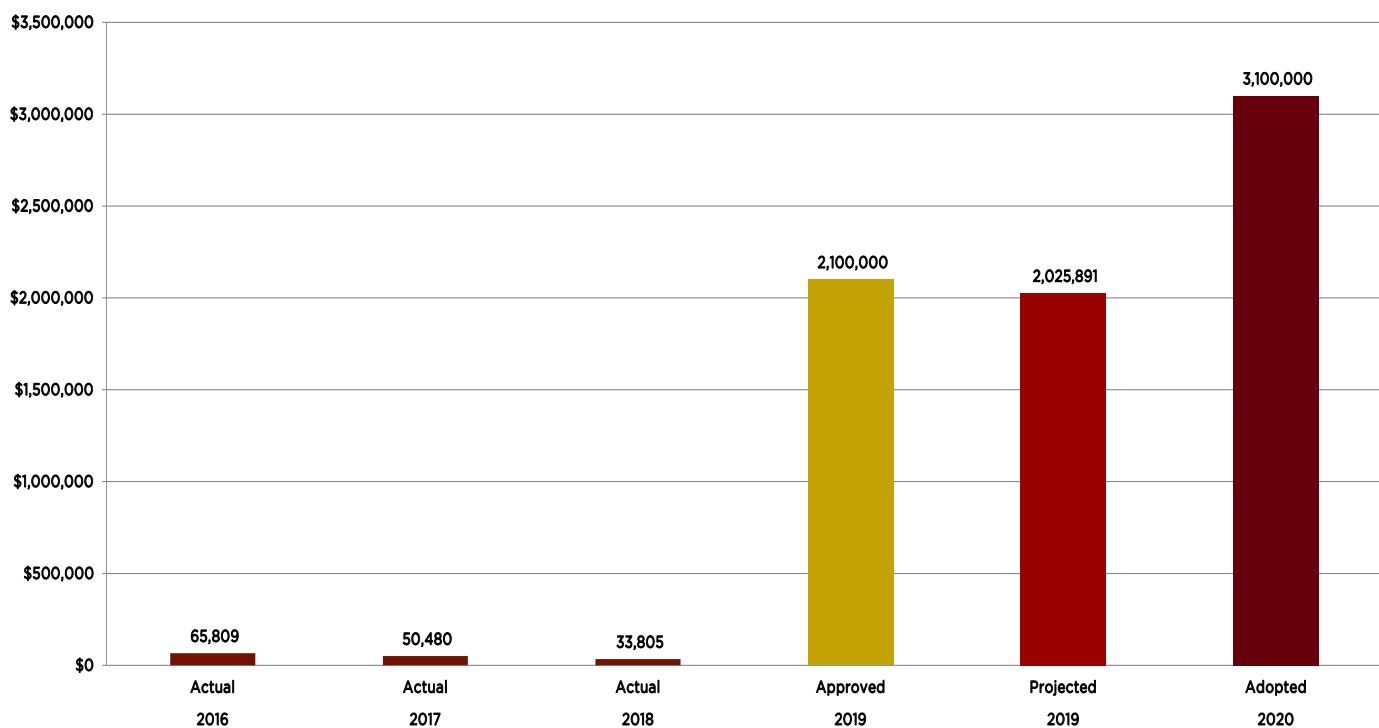


# Enterprise Funds Revenues

## Gas Revenues

The gas utility has previously been the second largest of the City's utilities. However, with its sale four years ago, this source of revenue has been eliminated. The year-over-year revenues from user charges are displayed in the graph below.

YEAR-OVER-YEAR GAS USER FEE REVENUES

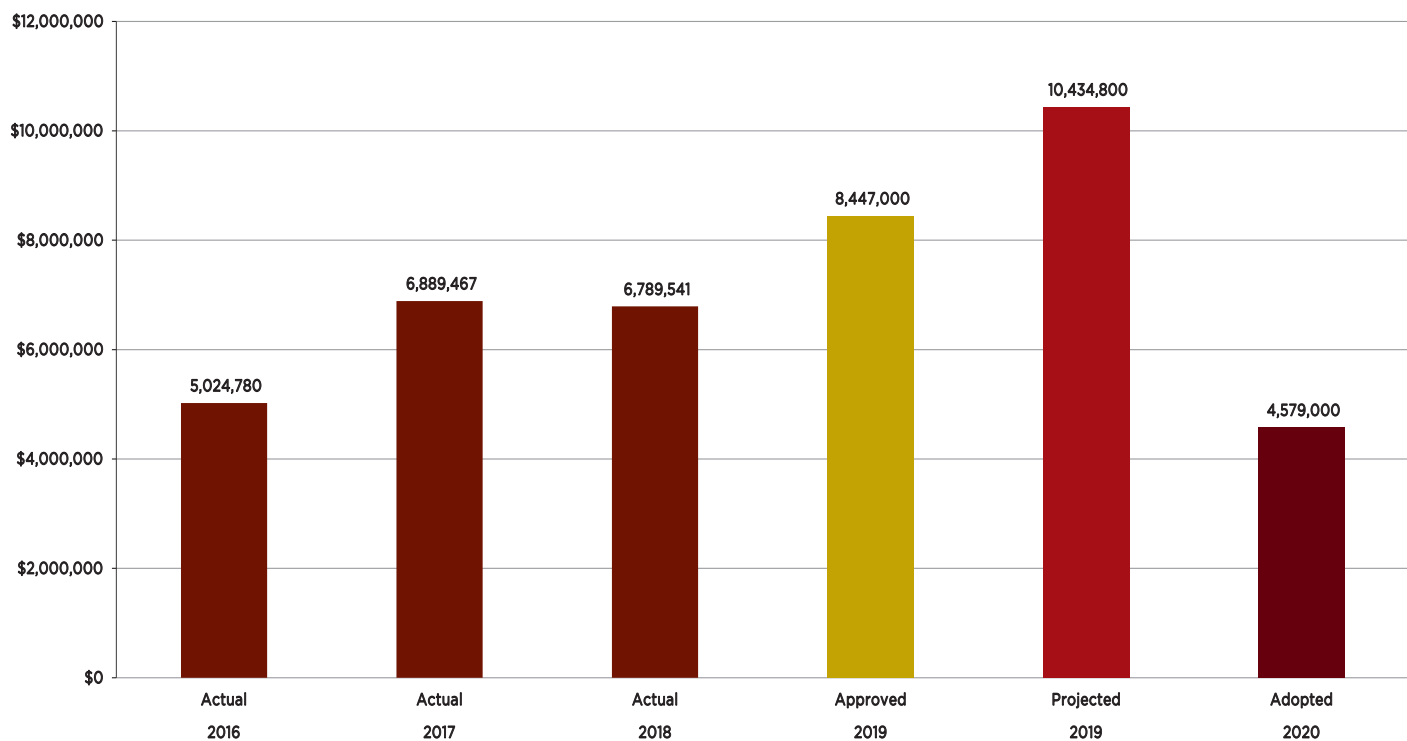




## Sewer Revenues

The sewer utility is a major City utility. Total sewer revenues are approved at \$4.6 million for FY 2020, which is a 26% decrease over the FY 2019 approved of \$5.8 million. The majority of revenues come from sewer user fees. The City's current sewer rates are \$41.14 for the North service area and \$43 for the South service area per month. The year-over-year revenues from user charges are displayed in the graph below.

### YEAR-OVER-YEAR SEWER USER FEE REVENUES

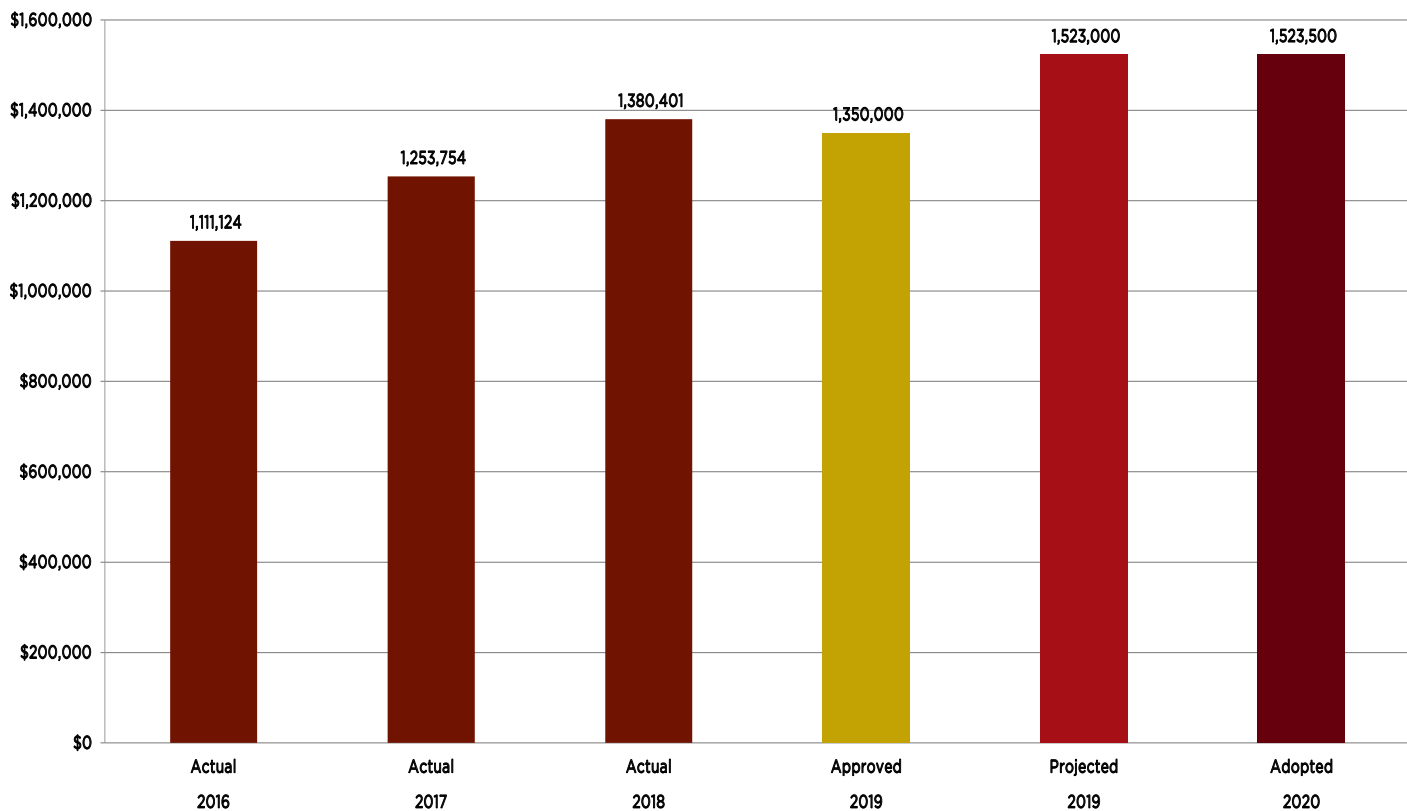


# Enterprise Funds Revenues

## Solid Waste Revenues

The solid waste utility is the smallest City utility. Eagle Mountain currently contracts with Ace Disposal for solid waste services, but the City handles billing. Total solid waste revenues are approved at \$1.52 million for FY 2020, a 13% increase over the FY 2019 approved of \$1.35 million. The majority of revenues come from solid waste user fees. The City's current solid waste fees are \$9 for the first waste can and \$6.25 for each additional waste can, plus an additional fuel surcharge (based on market conditions). Recycling cans are \$5. The year-over-year revenues from user charges are displayed in the graph below.

### YEAR-OVER-YEAR SOLID WASTE USER FEE REVENUES

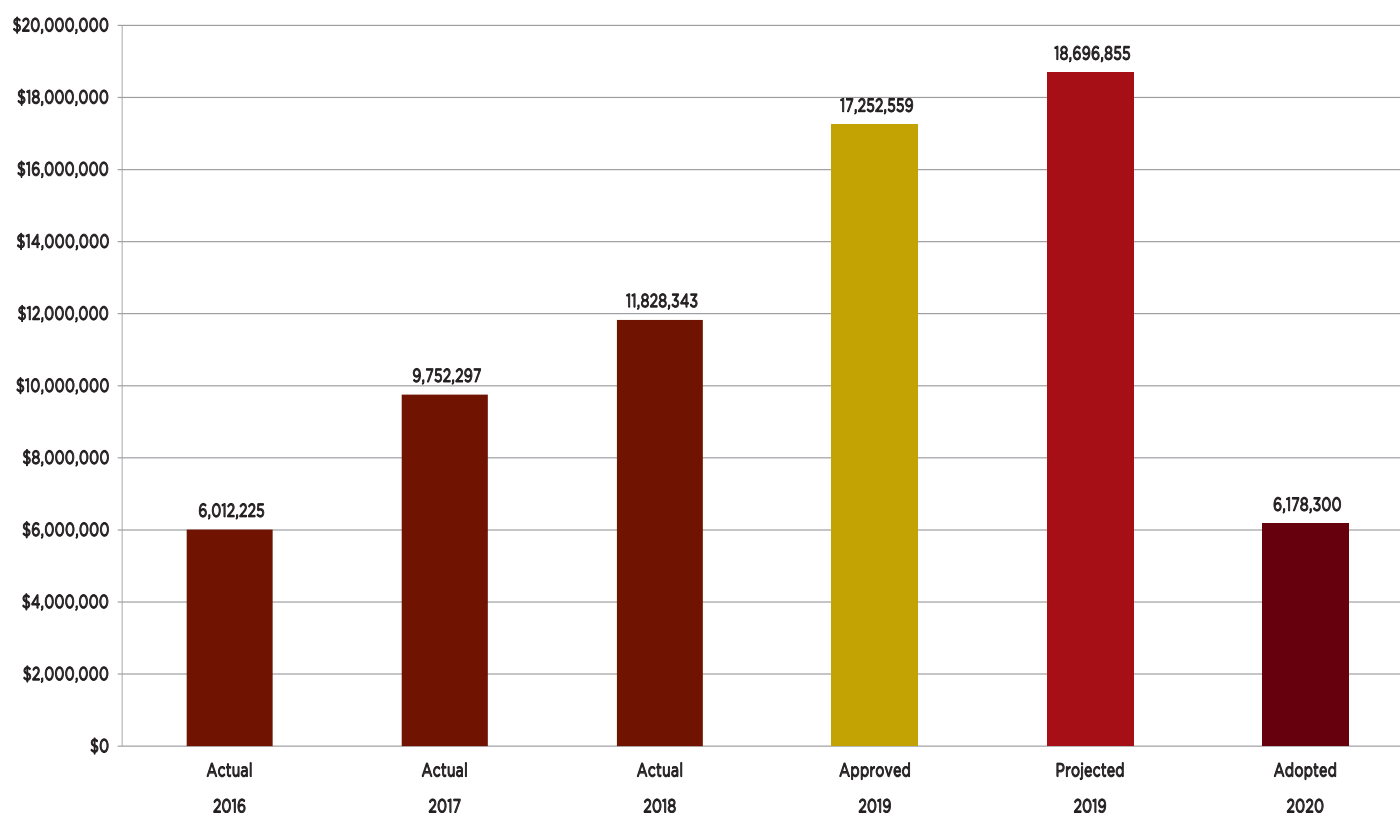




## Water Revenues

The water utility is the City's largest utility. Total water revenues are approved at \$6.2 million for FY 2020, a 16% decrease over the FY 2019 approved of \$7.4 million. The majority of revenues come from water user fees. The City's current water rate is a \$20 monthly base plus tiered usage fees that start at \$.80 per 1,000 gallons. The year-over-year revenues from user charges are displayed in the graph below.

### YEAR-OVER-YEAR WATER USER FEE REVENUES



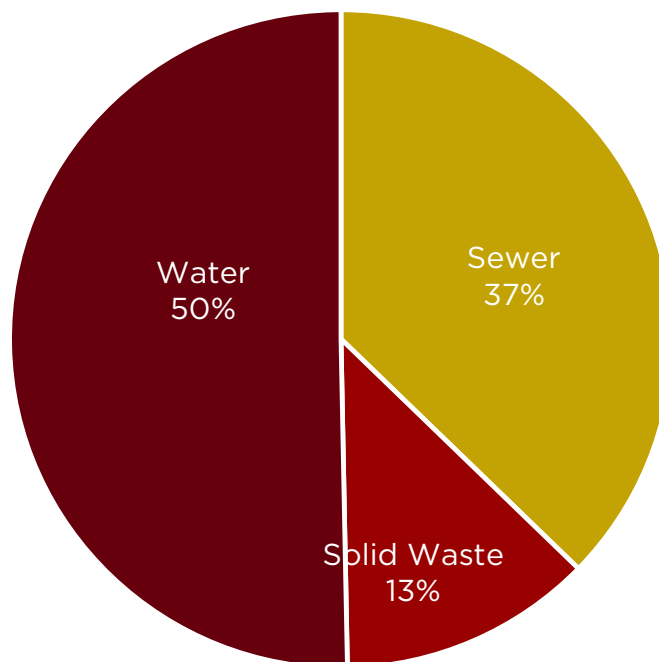
# Enterprise Funds Summary

## Enterprise Fund Revenues Year-Over-Year

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Electric	\$ (34,716)	\$ (5,806)	\$ (1,843)	\$ -	\$ (3,448)	\$ -
Gas	\$ 65,809	\$ 50,480	\$ 33,805	\$ 2,100,000	\$ 2,025,891	\$ 3,100,000
Sewer	\$ 5,024,780	\$ 6,889,467	\$ 6,789,541	\$ 8,447,000	\$ 10,434,800	\$ 4,579,000
Solid Waste	\$ 1,111,124	\$ 1,253,754	\$ 1,380,401	\$ 1,350,000	\$ 1,523,000	\$ 1,523,500
Water	\$ 6,012,225	\$ 9,752,297	\$ 11,828,343	\$ 17,252,559	\$ 18,696,855	\$ 6,178,300
<b>Totals</b>	<b>\$ 12,179,222</b>	<b>\$ 17,940,191</b>	<b>\$ 20,030,247</b>	<b>\$ 29,149,559</b>	<b>\$ 32,677,098</b>	<b>\$ 15,380,800</b>

\*Figures do include interfund transfers.

## ENTERPRISE REVENUES BY FUND FY 2020



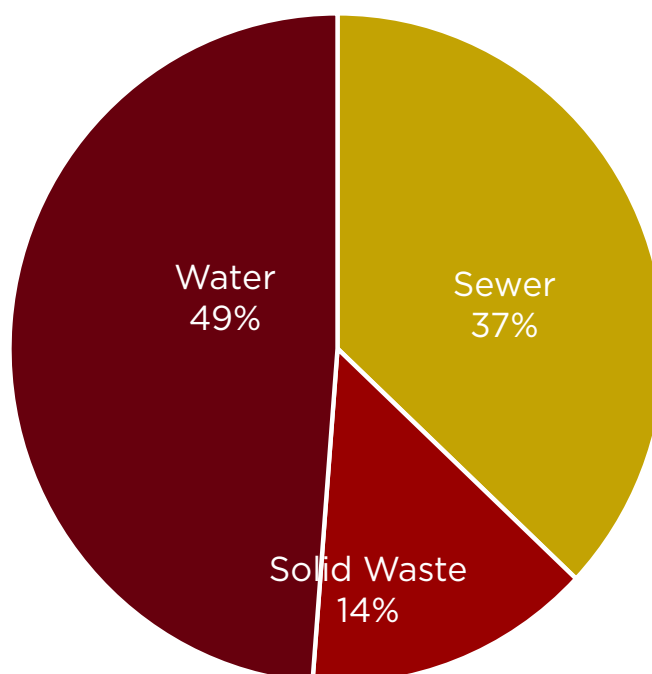


## ENTERPRISE FUND EXPENDITURES YEAR-OVER-YEAR

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Water	\$ 3,853,328	\$ 4,077,510	\$ 4,441,175	\$ 17,252,559	\$ 17,262,421	\$ 4,989,738
Sewer	\$ 3,744,244	\$ 3,845,967	\$ 3,968,371	\$ 7,953,652	\$ 8,534,117	\$ 3,788,075
Electric	\$ 212,652	\$ 815,813	\$ 10,622	\$ -	\$ -	\$ -
Gas	\$ 64,679	\$ 2,242,012	\$ 3,555,582	\$ 2,100,000	\$ 2,025,891	\$ 3,100,000
Solid Waste	\$ 989,435	\$ 1,175,527	\$ 1,475,862	\$ 1,317,140	\$ 1,338,965	\$ 1,451,057
<b>Totals</b>	<b>\$ 8,864,338</b>	<b>\$ 12,156,829</b>	<b>\$ 13,451,613</b>	<b>\$ 28,623,352</b>	<b>\$ 29,161,394</b>	<b>\$ 13,328,870</b>

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

## ENTERPRISE EXPENDITURES BY FUND FY 2020



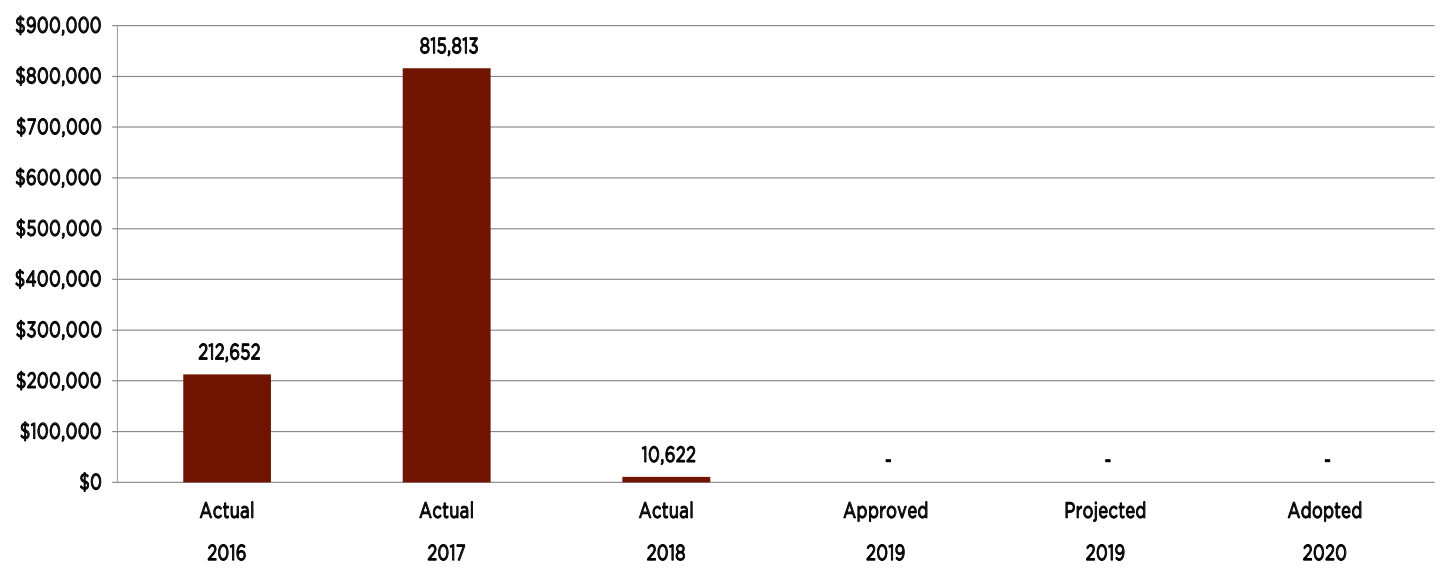


# Electric

## ELECTRIC DEPARTMENT OVERVIEW

The electric utility was sold in FY 2015; thus, there was no budget for it in FY 2020. Below you can see the recent history of the electric utility.

### ELECTRIC DEPARTMENT EXPENDITURE TRENDS



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



## ELECTRIC DEPARTMENT EXPENDITURE TRENDS

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

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	2,022	-	-	-	-	-
Materials, Supplies & Services	54,096	50,041	10,622	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service*	4,350	5,388	-	-	-	-
Interfund Transactions	152,184	760,385	-	-	-	-
<b>Expenditure Total:</b>	<b>212,652</b>	<b>815,813</b>	<b>10,622</b>	<b>-</b>	<b>-</b>	<b>-</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-00-34010-0000 In-house Construction	25					
53-00-34218-0000 Subdivision Inspection Fees						
53-00-34805-0000 South Bond Equity Buy In						
53-00-34806-0000 North Bond Equity Buy In						
53-00-34825-0000 Future Facilities Fee SSA						
53-00-34845-0000 Future Facilities Fee NSA						
53-00-34890-0000 Reimbursement Miscellaneous						
53-00-35300-0000 Utility Billing- Electric	(26,828)	(5,806)	(1,843)		(2,559)	
53-00-35320-0000 Damages to Services-Electric					(889)	
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.						
53-00-35370-0000 Connection Fees						
53-00-35375-0000 Temporary Power Connection						
53-00-35385-0000 Service Calls	(7,913)					
53-00-35999-0000 YEC Audit Adjustment & Accrual						
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings						
53-00-37020-0000 Sale of Assets						
53-00-37021-0000 Cost of Assets Sold						
53-00-37090-0000 Miscellaneous						
53-00-38113-0000 Due From Electric Impact Fee Fund			0			
53-00-38151-0000 Due From Water Fund						
53-00-38152-0000 Due From Sewer Fund						
53-00-38155-0000 Due From Gas Fund						
53-00-39710-0000 Contributions- From Developer						
53-00-39111-0000 Bond Proceeds-Less Purchased Fixed Assets						
<b>Revenue Total:</b>	<b>(34,716)</b>	<b>(5,806)</b>	<b>(1,843)</b>	<b>-</b>	<b>(3,448)</b>	<b>-</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(273,244)	(636,454)	(5,873)	-	(3,448)	-
Fund Balance (Deficit)- Beginning:	927,136	653,892	17,438	11,565	11,565	8,117
<b>Fund Balance (Deficit)- Ending:</b>	<b>653,892</b>	<b>17,438</b>	<b>11,565</b>	<b>11,565</b>	<b>8,117</b>	<b>8,117</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Electric

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

Personnel Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-45-53000-1111	Salaries - FT						
53-45-53000-1112	Salaries - PT						
53-45-53000-1121	Holiday Pay						
53-45-53000-1211	Overtime						
53-45-53000-1212	Wellness Benefit						
53-45-53000-1300	Employee Benefits						
53-45-53000-1311	Bonus						
53-45-53000-1511	FICA						
53-45-53000-1512	Medicare						
53-45-53000-1521	Retirement						
53-45-53000-1531	Worker's Compensation	2,022					
53-45-53000-1541	Health Insurance						
53-45-53000-1545	Dental Insurance						
53-45-53000-1548	Vision Insurance						
53-45-53000-1561	Long Term Liability						
<b>Total:</b>		<b>2,022</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Materials, Supplies, Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-45-53000-2121	Dues, Subscriptions, Memberships						
53-45-53000-2211	Public Notices						
53-45-53000-2321	Travel & Training						
53-45-53000-2368	Sustainability Committee						
53-45-53000-2369	Meetings						
53-45-53000-2411	Office Expenses & Supplies						
53-45-53000-2431	Uniforms & Clothing						
53-45-53000-2513	Equipment Supplies & Maintenance						
53-45-53000-2515	SCADA						
53-45-53000-2521	Equipment Fuel & Maintenance						
53-45-53000-2610	Buildings & Ground Maintenance						
53-45-53000-3111	Utilities						
53-45-53000-4121	Attorney Fees	3,578					
53-45-53000-4140	Banking Fees						
53-45-53000-4211	Computer Network & Data Process						
53-45-53000-4271	Itron Support						
53-45-53000-4320	Engineering Services						
53-45-53000-4350	In-house Construction Materials & Supplies						
53-45-53000-4351	In-house Construction Rental						
53-45-53000-4391	Blue Staking						
53-45-53000-4521	Collection Fees	3,169					
53-45-53000-4531	Professional/Technical Services						
53-45-53000-4541	Utility Bill Printing & Mailing						
53-45-53000-4811	Equipment Rental/Lease						
53-45-53000-5002	Misc. Services & Supplies						
53-45-53000-5141	Streetlight Repair						
53-45-53000-5321	Meters-Electric	4,818		4,476			
53-45-53000-5323	Service Calls - Materials & Supplies			(350)			
53-45-53000-5325	Service Calls - Rentals						
53-45-53000-5331	Residential Connections (Materials & Supplies)						
53-45-53000-5335	Commercial Connections (Materials & Supplies)						
53-45-53000-5630	UMPA Purchase For Resale- Electricity						
53-45-53000-5650	UAMPS Fees						
53-45-53000-5670	Horsebutte Purchase for Resale						
53-45-53000-5999	Depreciation						
53-45-53000-6000	Bad Debt Expense	39,129	50,041	6,496			
53-45-53000-6211	Insurance & Surety Bonds						
53-45-53000-7500	USP - EMC 20th Anniv.	3,403					
<b>Total:</b>		<b>54,096</b>	<b>50,041</b>	<b>10,622</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

Capital Outlay		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-45-53000-7000	Capital Outlay						
53-45-53000-7211	Building & Building Improvements						
53-45-53000-7319	Capital Improvement Projects						
53-45-53000-7410	Equipment						
53-45-53000-7411	Office Equipment						
53-45-53000-7412	Computer Equipment						
53-45-53000-7415	System Equipment						
53-45-53000-7421	Vehicles						
Total:		-	-	-	-	-	-

Debt Service		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-71-47100-8111	Principal						
53-71-47100-8121	Interest						
53-71-47100-8151	Paying Agent Fee	4,350	5,388				
53-71-47100-8155	Letter of Credit Fee						
53-71-47100-8157	Bond Costs						
Total:		4,350	5,388	-	-	-	-

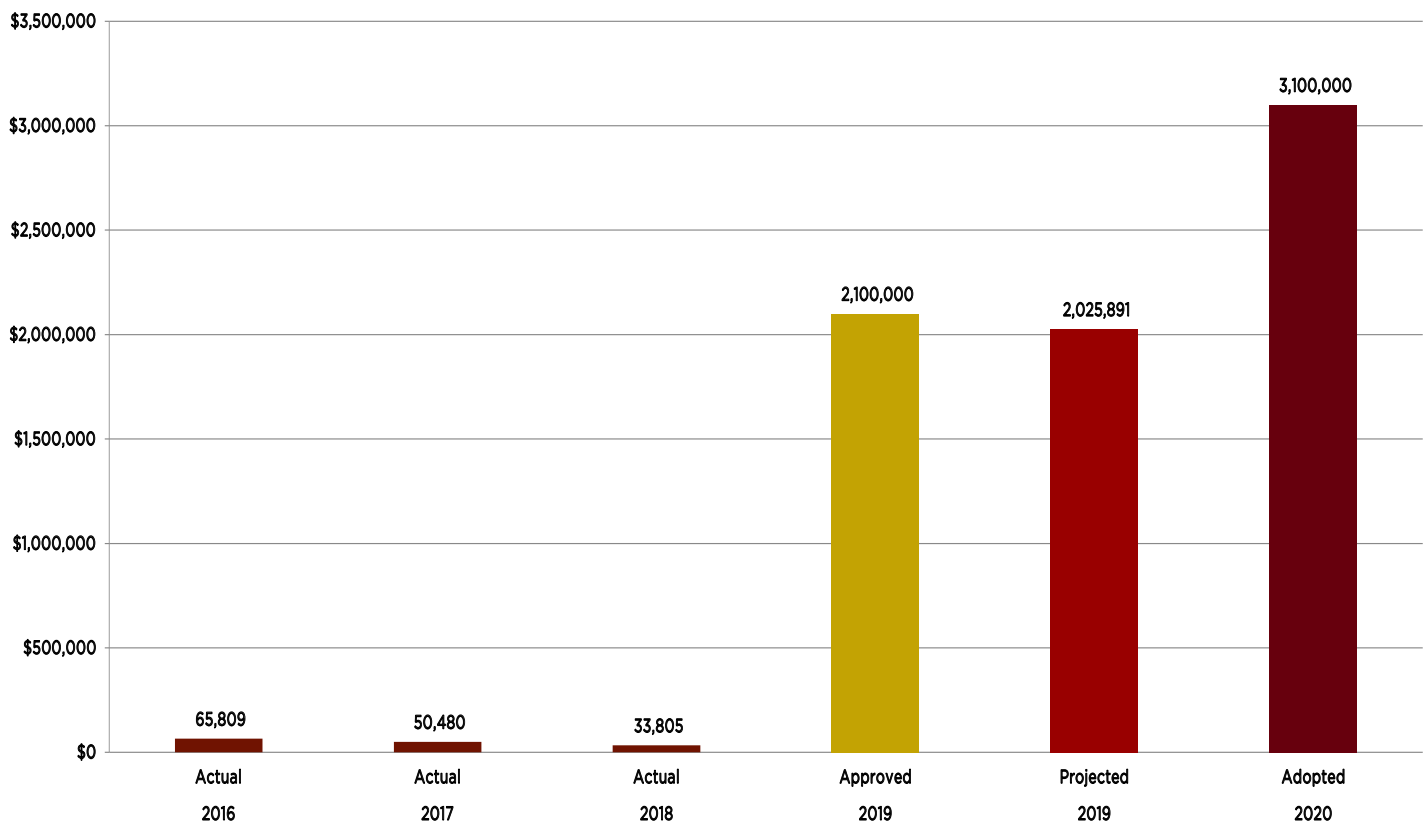
Interfund Transactions		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
53-45-53000-9113	Due To Electric Impact Fee Fund						
53-45-53000-9145	Due To Gas/Elec. Capital Projects Fund						
53-45-53000-9900	Loss on sale of Capital Asset						
53-61-48000-9110	Due To General Fund (Administrative Charge)						
53-61-48000-9147	Due To Cap Proj-Sale Proceeds	152,184	653,892				
53-61-48000-9151	Due To Water Fund						
53-61-48000-9152	Due To Sewer Fund						
53-61-48000-9154	Due To Fleet Fund						
53-61-48000-9158	Due To Golf Course Fund		106,493				
53-61-48000-9163	Due To Utility Billing Internal Service Fund						
53-61-48000-9164	Due To GIS Internal Service Fund						
Total:		152,184	760,385	-	-	-	-

# Gas

## GAS DEPARTMENT OVERVIEW

The gas utility was sold in FY 2015; thus, there is no budget for it in FY 2020. Below you can see the recent history of the gas utility. Please note that this year's expenditure of \$3,100,000 is the use of a fund balance.

## GAS DEPARTMENT EXPENDITURE TRENDS



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



Fund 55- Natural Gas Utility Summary  
Sub 45  
Department 55000

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	810	-	-	-	-	-
Materials, Supplies & Services	31,376	51,798	3,929	1,000,000	1,000,000	-
Capital Outlay	31,843	-	-	-	-	-
Debt Service	650	4,863	-	-	-	-
Interfund Transactions	-	2,185,351	3,551,654	1,100,000	1,025,891	3,100,000
<b>Expenditure Total:</b>	<b>64,679</b>	<b>2,242,012</b>	<b>3,555,582</b>	<b>2,100,000</b>	<b>2,025,891</b>	<b>3,100,000</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-00-34010-000 In-house Construction	8,021					
55-00-34218-000 Subdivision Inspections						
55-00-34311-000 NR SAA Assessments Collected	(14,389)					
55-00-34890-000 Reimbursement- Miscellaneous						
55-00-35385-000 Service Calls						
53-00-35500-000 Utility Billing- Gas		(5,070)	(2,751)		(2,500)	
53-00-35511-000 CPR Gas Extension Fees	2,795					
55-00-35520-000 Damage to Services- Gas						
55-00-35560-000 Meter Fee - Natural Gas						
55-00-35570-000 Connection Fees						
55-00-35575-000 Temporary Gas Connection						
55-00-35999-000 YEC Audit Adjustments & Accrual						
55-00-37010-000 Interest Earnings	51,899	54,781	25,419		25,000	
55-00-37011-000 Interest Earnings - NR SAA	17,483	768	11,137		11,000	
55-00-37020-000 Sale of Assets						
55-00-37021-000 Cost of Assets Sold						
55-00-39710-000 Contributions- From Developer						
Bond Proceeds - Less Capital Assets				2,100,000	1,992,391	3,100,000
Use of Gas Fund Balance Reserve						
<b>Revenue Total:</b>	<b>65,809</b>	<b>50,480</b>	<b>33,805</b>	<b>2,100,000</b>	<b>2,025,891</b>	<b>3,100,000</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	78,666	(2,085,678)	(3,489,387)	-	-	-
Fund Balance (Deficit)- Beginning:	12,021,913	12,100,579	10,014,901	6,525,514	6,525,514	4,533,123
Use of Fund Balance Reserve:				(2,100,000)	(1,992,391)	(3,100,000)
<b>Fund Balance (Deficit)- Ending:</b>	<b>12,100,579</b>	<b>10,014,901</b>	<b>6,525,514</b>	<b>4,425,514</b>	<b>4,533,123</b>	<b>1,433,123</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Gas

Fund 55- Natural Gas Utility Summary (continued)  
Sub 45  
Department 55000

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-45-55000-1111 Salaries - FT						
55-45-55000-1112 Salaries - PT						
55-45-55000-1211 Overtime						
55-45-55000-1242 Car Allowance						
55-45-55000-1300 Employee Benefits						
55-45-55000-1511 FICA						
55-45-55000-1512 Medicare						
55-45-55000-1521 Retirement						
55-45-55000-1531 Worker's Compensation	810					
55-45-55000-1541 Health Insurance						
55-45-55000-1545 Dental Insurance						
55-45-55000-1546 Vision Insurance						
55-45-55000-1561 Long Term Disability						
<b>Total:</b>	<b>810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-45-55000-2121 Dues, Subscriptions, Memberships						
55-45-55000-2211 Public Notices						
55-45-55000-2321 Travel & Training						
55-45-55000-2361 Meetings						
55-45-55000-2411 Office Expenses & Supplies						
55-45-55000-2431 Uniforms & Clothing						
55-45-55000-2513 Equipment Supplies & Maintenance						
55-45-55000-2515 SCADA						
55-45-55000-2521 Vehicle Fuel & Maintenance						
55-45-55000-2610 Buildings & Ground Maintenance						
55-45-55000-3111 Utilities						
55-45-55000-4121 Attorney Fees	2,291	252				
55-45-55000-4140 Banking Fees						
55-45-55000-4211 Computer Network & Data Process						
55-45-55000-4271 Iron Support						
55-45-55000-4321 Engineering Services						
55-45-55000-4351 In-House Construction (Materials & Supplies)						
55-45-55000-4351 In-House Construction (Rentals)						
55-45-55000-4391 Blue Staking						
55-45-55000-4521 Collection Fees	2,149					
55-45-55000-4531 Professional/Technical Services						
55-45-55000-4541 Utility Bill Printing & Mailing						
55-45-55000-4551 Cap. Facil./Impact/Econ. Study						
55-45-55000-500 Misc. Services & Supplies						
55-45-55000-5321 Meters-Gas						
55-45-55000-5331 Connection Services						
55-45-55000-5331 Service Call-Gas						
55-45-55000-5621 Purchase For Resale- Gas						
55-45-55000-5991 Depreciation						
55-45-55000-600 Bad Debt Expense	26,936	51,546	3,929	1,000,000	1,000,000	
55-45-55000-6211 Insurance & Surety Bonds						
<b>Total:</b>	<b>31,376</b>	<b>51,798</b>	<b>3,929</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>



Fund 55- Natural Gas Utility Summary  
Sub 45  
Department 55000

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-45-55000-7111 Land and Rights of Way						
55-45-55000-7211 Building & Building Improvements						
55-45-55000-7319 Capital Improvement Projects						
55-45-55000-7410 Equipment						
55-45-55000-7412 Computer Equipment						
55-45-55000-7501 Sale Proceeds - CW Park w/Grant	31,843					
<b>Total:</b>	<b>31,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Debt Service	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-71-47100-8111 Principal						
55-71-47100-8121 Interest						
55-71-47100-8151 Paying Agent Fee	650	4,863				
55-71-47100-8157 Bond Costs						
<b>Total:</b>	<b>650</b>	<b>4,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
55-45-55000-9145 Due To Gas/Elec. Capital Projects Fund						
55-61-48000-9110 Due To General Fund (Administrative Charge)						
55-61-48000-9147 Due To General Fund Capital Projects (USP)		2,181,383	3,551,654	1,100,000	1,025,891	3,100,000
55-61-48000-9151 Due To Water Fund						
55-61-48000-9152 Due To Sewer Fund						
55-61-48000-9155 Due To Electric Fund						
55-61-48000-9154 Due To Fleet Fund						
55-61-48000-9158 Due To Golf Course Fund		3,968				
55-61-48000-9163 Due To Utility Billing Internal Service Fund						
55-61-48000-9164 Due To GIS Internal Service Fund						
<b>Total:</b>	<b>-</b>	<b>2,185,351</b>	<b>3,551,654</b>	<b>1,100,000</b>	<b>1,025,891</b>	<b>3,100,000</b>

# Sewer

## Mission

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

## Department Overview

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



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

## Sewer System Maintenance

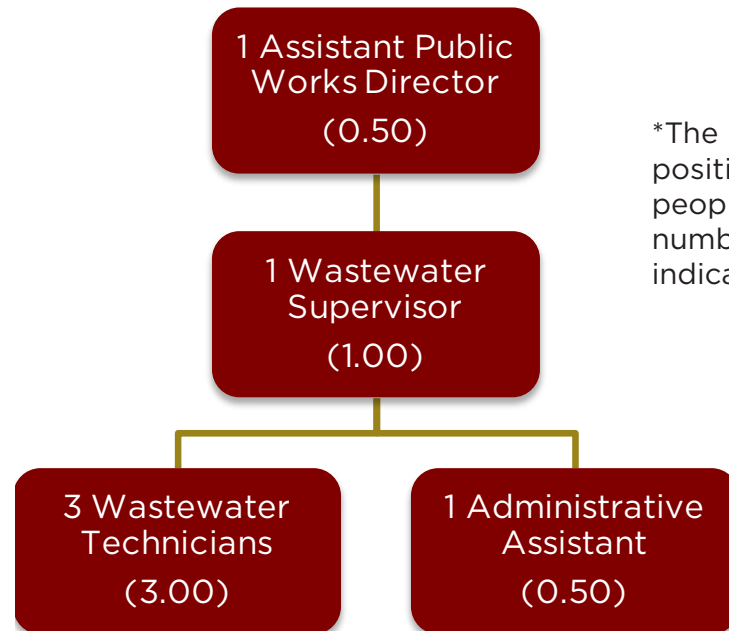
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer system. Personnel are in charge of repairing line breaks and fixing service problems. The treatment plant operates on a 24-hour, 7-days-per-week basis with operators on call after hours.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

## Lift Stations

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



## SEWER DEPARTMENT ORGANIZATION

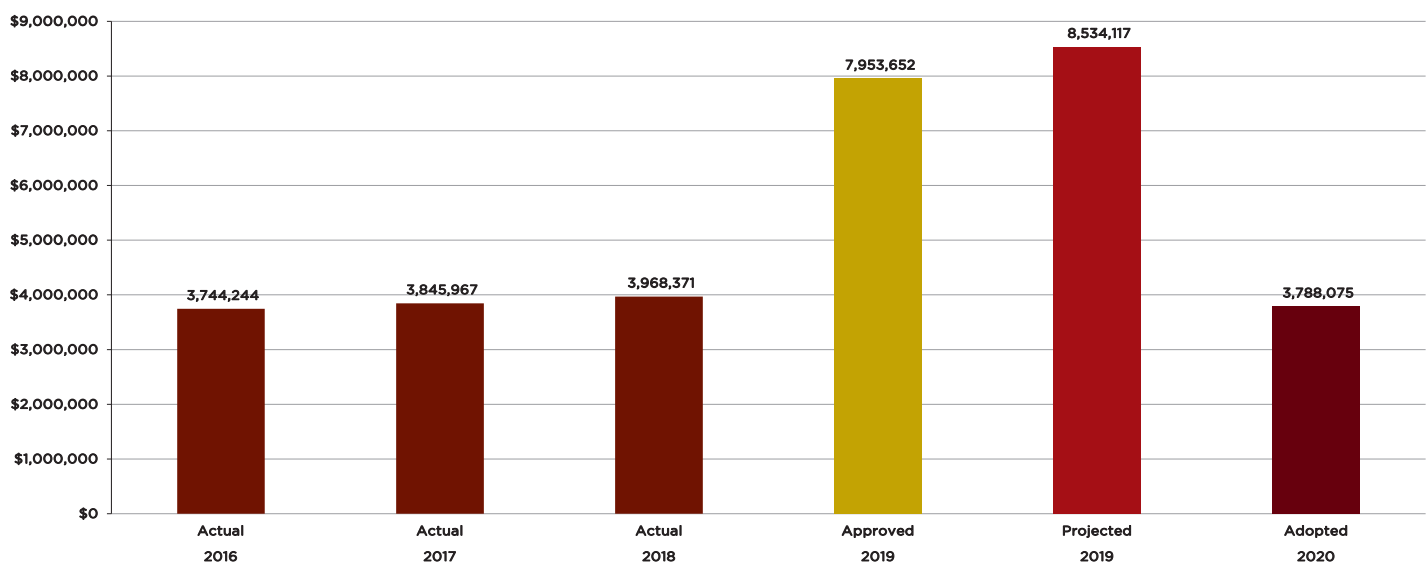


\*The number before the job position indicates how many people fill the position. The number in ( parenthesis ) indicates full-time equivalents.

## SEWER DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## SEWER DEPARTMENT EXPENDITURE TRENDS



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

## SUMMARY OF BUDGET CHANGES

### FY 2020 Approved compared to FY 2019 Approved

The total budget DECREASED by 52%.

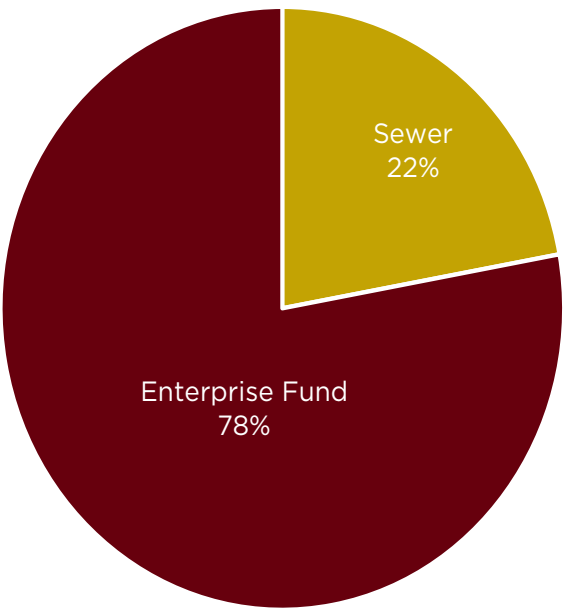
**Personnel Services** - Increased costs for full-time salaries and insurance resulted in increased personnel services expenditures (\$17,807).

**Interfund Transactions** - Increased General Fund and Fleet Fund transfers increased interfund transactions expenditures (\$74,530).

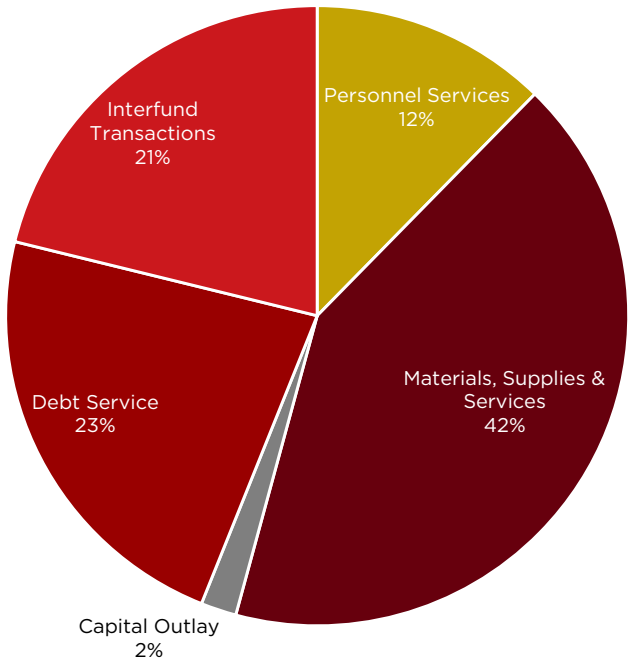
**Materials, Supplies & Services** - Increased costs for TSSD services resulted in increased materials, supplies, and services expenditures (\$242,600).

**Capital Outlay** - The decrease in capital outlay expenditures can be attributed to fewer capital projects in this fund, unlike the previous year (\$4,530,000).

DEPARTMENT EXPENDITURES COMPARED TO  
ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES  
BY CATEGORY





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

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	423,889	367,373	391,446	448,886	399,891	466,693
Materials, Supplies & Services	2,292,296	2,339,346	2,649,172	1,344,250	1,419,950	1,586,850
Capital Outlay	29,700	-	(48)	4,600,000	5,050,000	70,000
Debt Service	471,447	403,347	321,410	833,632	937,391	863,117
Interfund Transactions	526,912	735,901	606,391	726,885	726,885	801,415
<b>Expenditure Total:</b>	<b>3,744,244</b>	<b>3,845,967</b>	<b>3,968,371</b>	<b>7,953,652</b>	<b>8,534,117</b>	<b>3,788,075</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-00-33435-000( DEQ Grant	54,000					
52-00-34802-000( Bond Equity Buy In						
52-00-34805-000( Bond Equity Buy In						
52-00-34820-000( Property Buy In						
52-00-34825-000( Future Facilities SSA						
52-00-34870-500( Collection Line						
52-00-34890-000( Reimbursement - Misc.					11,550	
52-00-35200-000( Utility Billing- Sewer	3,241,737	3,494,013	3,842,554	3,750,000	4,295,000	4,400,000
52-00-35270-000( Connection Fees	55,333	73,100	90,400	95,000	90,000	90,000
52-00-35999-000( YEC Audit Adjustment & Accrual	40,355	24,984	32,966			
52-00-36020-000( Late/Delinquent Fees Penalties & Charges		63,167	63,000		145,000	65,000
52-00-37010-000( Interest Earnings	35,656	1,233	1,895	2,000	10,250	2,000
52-00-37020-000( Gain on Sale of Vehicles						22,000
52-00-38112-0000 Due From WW Impact Fee Fund (DEQ)						
52-00-38112-0000 Due From WW Impact Fee Fund			712,500			
52-00-38148-0000 Due From Water Cap Project Fund						
52-00-38151-0000 Due From Water Fund						
52-00-38153-0000 Due From Electric Fund						
52-00-38155-0000 Due From Gas Fund						
52-00-39710-0000 Contributions- From Developer	1,597,699	3,232,970	2,046,225	4,600,000	4,600,000	
52-00-39111-0000 Bond Proceeds					1,283,000	
Use of Sewer Fund Balance Reserve						
<b>Revenue Total:</b>	<b>5,024,780</b>	<b>6,889,467</b>	<b>6,789,541</b>	<b>8,447,000</b>	<b>10,434,800</b>	<b>4,579,000</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	423,072	592,952	593,458	493,348	1,900,683	790,925
Fund Balance (Deficit)- Beginning:	1,366,920	1,789,992	2,382,944	2,976,403	2,976,403	4,877,086
Use of Fund Balance Reserve:						-
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,789,992</b>	<b>2,382,944</b>	<b>2,976,403</b>	<b>3,469,750</b>	<b>4,877,086</b>	<b>5,668,011</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	5.30	5.30	5.83	5.83	5.83	5.83
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.30</b>	<b>5.30</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>	<b>5.83</b>



# Sewer

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

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-45-52000-1111 Salaries - FT	255,584	245,819	243,789	260,730	239,329	274,783
52-45-52000-1112 Salaries - PT						
52-45-52000-1122 Vacation Pay	(4,738)					
52-45-52000-1211 Overtime	9,211	9,823	1,952	6,000	6,000	6,000
52-45-52000-1242 Car Allowance	225					
52-45-52000-1300 Employee Benefits	14,115	20,661	14,221	16,165	13,531	17,037
52-45-52000-1311 Bonus						
52-45-52000-1321 Clothing Allowance		2,000	1,600	2,650	2,650	2,650
52-45-52000-1511 FICA						
52-45-52000-1512 Medicare	3,676	3,595	3,316	3,781	3,332	3,984
52-45-52000-1521 Retirement	66,998	4,010	29,953	48,157	40,500	50,752
52-45-52000-1531 Worker's Compensation	1,772	7,340	2,034	3,000	1,839	3,000
52-45-52000-1541 Health Insurance	69,408	66,604	85,864	98,674	84,995	98,674
52-45-52000-1545 Dental Insurance	5,793	5,536	6,541	7,009	5,916	7,009
52-45-52000-1548 Vision Insurance	947	857	1,060	1,242	926	1,242
52-45-52000-1561 Long Term Disability	897	1,129	1,117	1,478	873	1,561
52-45-52000-1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>423,889</b>	<b>367,373</b>	<b>391,446</b>	<b>448,886</b>	<b>399,891</b>	<b>466,693</b>

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-45-52000-2121 Dues, Subscriptions, Memberships (RWAU, WEAU)	747	2,793		1,500	1,500	1,500
52-45-52000-2211 Public Notices						
52-45-52000-2321 Travel & Training	4,629	3,738	4,899	9,350	9,350	9,350
52-45-52000-2365 Meetings			39	300	300	300
52-45-52000-2411 Office Expenses & Supplies						
52-45-52000-2421 Postage						
52-45-52000-2431 Uniforms & Clothing	1,580					
52-45-52000-2513 Equipment Supplies & Maintenance	108,777	83,689	87,446	80,000	146,250	140,000
52-45-52000-2515 SCADA Maintenance	33,800	5,753	17,454	15,000	15,000	15,000
52-45-52000-2516 Pre-Treatment Program			1,270	10,000	10,000	10,000
52-45-52000-2521 Bio Solids Disposal						21,000
52-45-52000-2521 Vehicle Fuel						
52-45-52000-2610 Buildings & Grounds Maintenance		3,630	1,214	7,000	7,000	7,000
52-45-52000-3111 Utilities	77,409	71,424	73,797	75,000	75,000	75,000
52-45-52000-4121 Attorney Fees	5,521	12,408	2,574	15,000	15,000	15,000
52-45-52000-4140 Banking Fees	25,092	27,285	30,047	25,000	32,500	34,000
52-45-52000-4211 Computer Network & Data Process						
52-45-52000-4321 Engineering Services					1,400	25,000
52-45-52000-4394 Collar Maintenance			2,745	10,000	10,000	10,000
52-45-52000-4391 Blue Staking	2,387	3,350	4,796	3,600	4,150	4,200
52-45-52000-4391 Lab Work	29,102	34,447	39,333	40,000	40,000	45,000
52-45-52000-4521 Collection Fees	2,080					
52-45-52000-4531 Professional/Technical Services	25,084	13,828	19,989	20,000	20,000	20,000
52-45-52000-4541 Utility Bill Printing & Mailing						
52-45-52000-4554 Capital Facility Impact Study and Economic Analysis						
52-45-52000-4581 TSSD Services	858,850	863,278	1,073,469	1,000,000	1,000,000	1,100,000
52-45-52000-4811 Equipment Rental	5,555		5,500	7,500	7,500	7,500
52-45-52000-5001 Misc. Expenses						
52-45-52000-5001 Misc. Services & Supplies						
52-45-52000-5721 Chemicals/Fertilizer						22,000
52-45-52000-5995 Depreciation	1,041,074	1,094,290	1,227,842			
52-45-52000-6001 Bad Debt Expense	14,614	39,303	12,283			
52-45-52000-6211 Insurance & Surety Bonds	55,996	80,129	44,476	25,000	25,000	25,000
<b>Total:</b>	<b>2,292,296</b>	<b>2,339,346</b>	<b>2,649,172</b>	<b>1,344,250</b>	<b>1,419,950</b>	<b>1,586,850</b>

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

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-45-52000-7001 Capital Outlay	(0)					60,000
52-45-52000-7001 White Hills Sewer	29,700					
52-45-52000-7211 Building & Building Improvements					450,000	10,000
52-45-52000-7319 Improvements Other Than Building						
52-45-52000-7410 Equipment						
52-45-52000-7412 Computer Equipment						
52-45-52000-7421 Vehicles			(48)			
52-81-52100-7301 Facebook Lift Station & Force Main				750,000	750,000	
52-81-52100- Facebook Sanitary Sewer & Force Main				850,000	850,000	
52-81-52100- Facebook Winter Storage Ponds				3,000,000	3,000,000	
<b>Total:</b>	<b>29,700</b>	<b>-</b>	<b>(48)</b>	<b>4,600,000</b>	<b>5,050,000</b>	<b>70,000</b>

Debt Service	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-71-47100-8111 Principal S07 & S14 W&S				235,850	235,850	241,150
52-71-47100-8112 Principal DEQ				275,000	331,000	310,000
52-71-47100-8121 Interest S07 & S14 W&S	369,299	303,028	176,489	268,432	268,432	261,277
52-71-47100-8122 Interest DEQ	60,780	58,950	52,760	54,350	52,976	50,690
52-71-47100-8131 Bond Refunding Cost	38,205	38,205	38,205			
52-71-47100-8132 Bond Issuance Cost			49,362		47,133	
52-71-47100-8151 Paying Agent Fee	3,164	3,164	4,594		2,000	
<b>Total:</b>	<b>471,447</b>	<b>403,347</b>	<b>321,410</b>	<b>833,632</b>	<b>937,391</b>	<b>863,117</b>

Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-61-48000-9076 Due To DEQ Bond Fund						
52-61-48000-9110 Due To General Fund (Administration Charge)	305,021	398,086	406,392	438,403	438,403	488,401
52-61-48000-9153 Due To Electric Fund						
52-61-48000-9154 Due To Fleet Fund	106,007	111,613	72,749	165,006	165,006	167,349
52-61-48000-9158 Due To Golf Course Fund		860				
52-61-48000-9163 Due To Utility Billing Internal Service Fund	73,476	75,406	76,366	75,655	75,655	96,188
52-61-48000-9164 Due To GIS Internal Service Fund	42,407	49,936	50,884	47,821	47,821	49,478
52-61-52000-9151 Due To Water Fund		100,000				
<b>Total:</b>	<b>526,912</b>	<b>735,901</b>	<b>606,391</b>	<b>726,885</b>	<b>726,885</b>	<b>801,415</b>

# SOLID WASTE

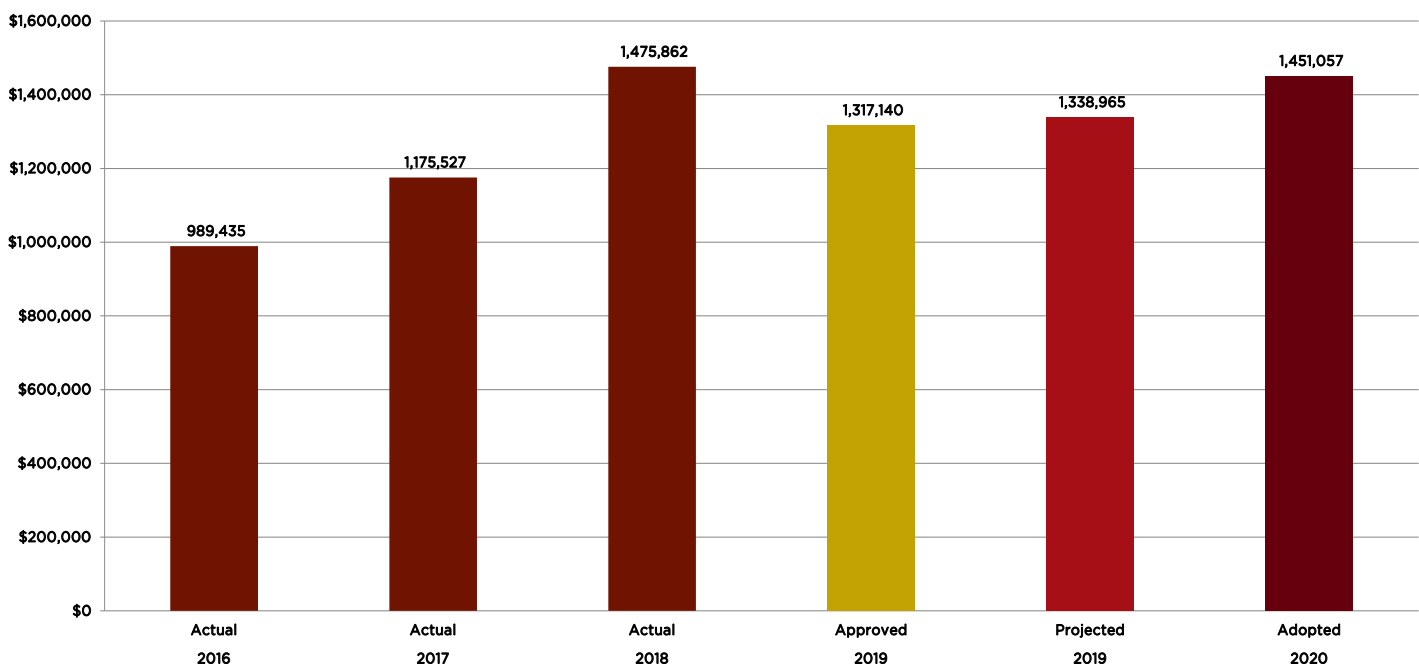
## City Contract with Ace Disposal

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



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

## SOLID WASTE EXPENDITURE TRENDS



# Solid Waste

## SUMMARY OF BUDGET CHANGES FY 2020 Approved compared to FY 2019 Approved

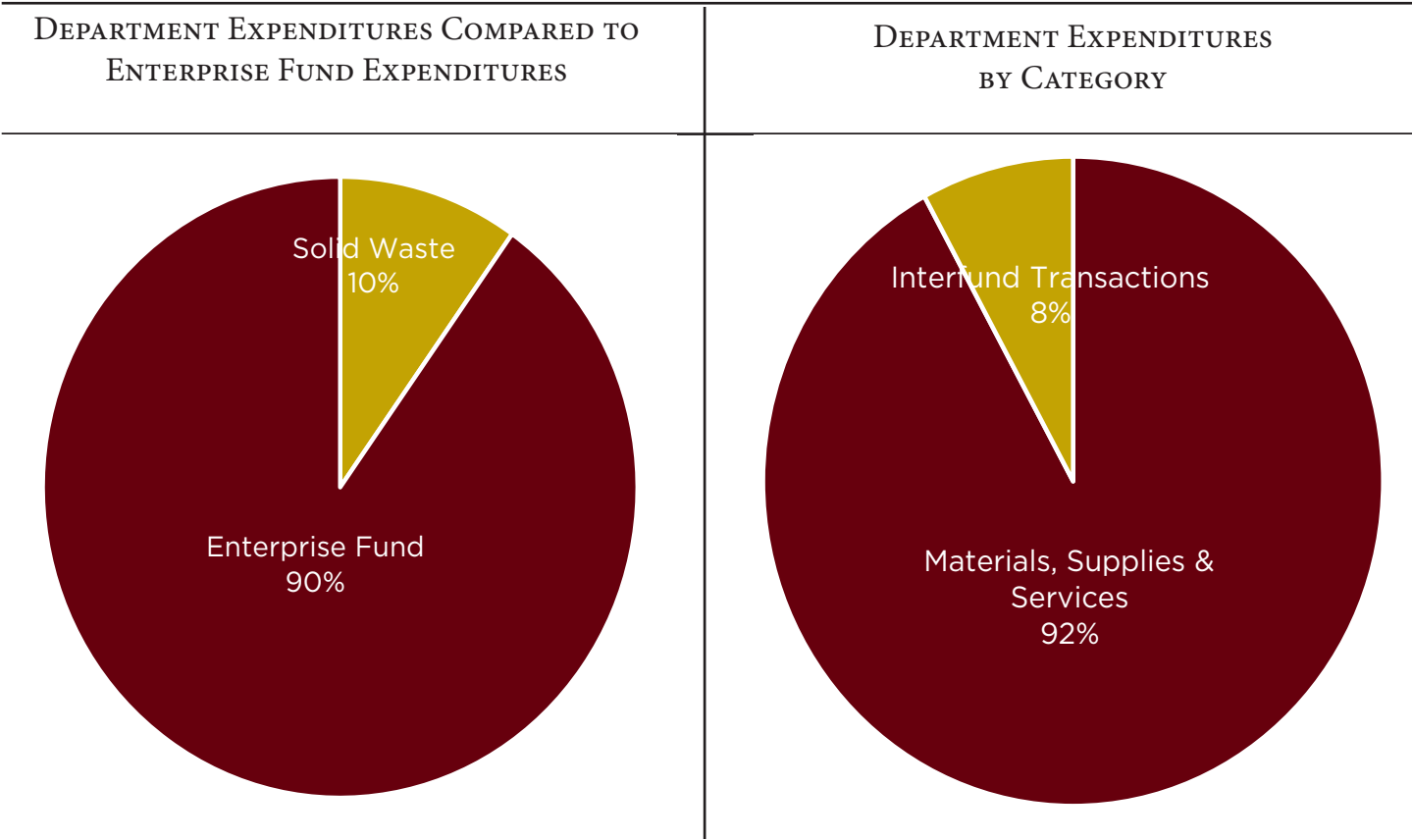
The total budget INCREASED by 10%.

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

**Interfund Transactions** - The increase in interfund transactions expenditures can be attributed primarily to increase storm drain charges (\$13,147).

**Materials, Supplies & Services** - The increase in materials, supplies, and services expenditures can be attributed to higher costs for the solid waste disposal contract (\$120,500).

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





Fund 57- Solid Waste Summary  
Sub 45  
Department- 57000

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	934	1,831	-	-	-
Materials, Supplies & Services	929,121	1,076,872	1,174,704	1,215,000	1,236,824	1,335,500
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	60,313	97,721	299,327	102,140	102,141	115,557
<b>Expenditure Total:</b>	<b>989,435</b>	<b>1,175,527</b>	<b>1,475,862</b>	<b>1,317,140</b>	<b>1,338,965</b>	<b>1,451,057</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-00-35700-0000 Utility Billing- Solid Waste	1,098,949	1,242,875	1,349,005	1,350,000	1,500,000	1,500,000
57-00-35705-0000 Garbage Fuel Surcharge	(42)	(25)	(7)	-	-	-
57-00-35999-0000 YEC Audit Adjustment & Accrual	12,217	10,904	8,903	-	-	-
57-00-36020-0000 Late/Delinquent Fees Penalties & Charges	-	22,560	22,500	-	23,000	23,500
Use of Solid Waste Fund Balance	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>1,111,124</b>	<b>1,253,754</b>	<b>1,380,401</b>	<b>1,350,000</b>	<b>1,523,000</b>	<b>1,523,500</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	125,975	132,291	(123,124)	32,860	184,035	72,443
Fund Balance (Deficit)- Beginning:	281,051	407,026	539,317	416,194	416,194	600,229
Use of Fund Balance Reserve:	-	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>407,026</b>	<b>539,317</b>	<b>416,194</b>	<b>449,053</b>	<b>600,229</b>	<b>672,671</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 57- Solid Waste Summary  
Sub 45  
Department- 57000

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-45-57000-1111 Salaries - FT	-	-	-	-	-	-
57-45-57000-1112 Salaries - PT	-	523	-	-	-	-
57-45-57000-1211 Overtime	-	-	-	-	-	-
57-45-57000-1300 Employee Benefits	-	81	198	-	-	-
57-45-57000-1511 FICA	-	62	46	-	-	-
57-45-57000-1512 Medicare	-	32	41	-	-	-
57-45-57000-1521 Retirement	-	194	348	-	-	-
57-45-57000-1531 Worker's Compensation	-	-	-	-	-	-
57-45-57000-1541 Health Insurance	-	43	1,079	-	-	-
57-45-57000-1545 Dental Insurance	-	-	89	-	-	-
57-45-57000-1548 Vision Insurance	-	-	14	-	-	-
57-45-57000-1561 Long Term Disability	-	-	15	-	-	-
<b>Total:</b>	<b>-</b>	<b>934</b>	<b>1,831</b>	<b>-</b>	<b>-</b>	<b>-</b>

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-45-57000-2321 Travel & Training	-	-	-	-	-	-
57-45-57000-2369 Meetings	-	-	-	-	-	-
57-45-57000-2431 Uniforms & Clothing	-	-	-	-	-	-
57-45-57000-2513 Equipment, Supplies & Maintenance	-	-	-	-	-	-
57-45-57000-4121 Attorney Fees	-	-	-	-	-	-
57-45-57000-4140 Banking Fees	4,113	4,473	4,926	4,500	4,500	5,000
57-45-57000-4211 Computer Network & Data Processing	-	-	-	-	-	-
57-45-57000-4521 Collection Expense	757	-	-	500	500	500
57-45-57000-4541 Utility Bill Printing & Mailing	-	-	-	-	-	-
57-45-57000-4585 City Cleanup Areas (Waste)	8,416	25,461	7,865	50,000	50,000	50,000
57-45-57000-4586 City-Wide Cleanup Project(s)	-	15,366	26,942	50,000	50,000	50,000
57-45-57000-5640 Solid Waste Disposal Contract	905,659	1,016,213	1,114,403	1,100,000	1,100,000	1,200,000
57-45-57000-6000 Bad Debt Expense	4,545	13,518	(779)	-	-	-
57-45-57000-6810 Dump Passes	5,630	1,842	21,347	10,000	31,824	30,000
<b>Total:</b>	<b>929,121</b>	<b>1,076,872</b>	<b>1,174,704</b>	<b>1,215,000</b>	<b>1,236,824</b>	<b>1,335,500</b>

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-45-57000-7000 Capital Outlay	-	-	-	-	-	-
57-45-57000-7421 New Vehicle Purchase	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Debt Service	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-71-47100-8111 Principal	-	-	-	-	-	-
57-71-47100-8121 Interest	-	-	-	-	-	-
57-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

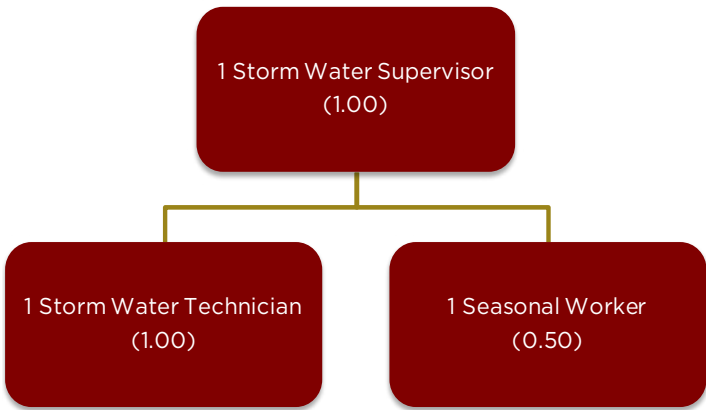
Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
57-61-48000-9110 Due To General Fund (Administrative)	22,162	58,568	59,675	62,858	62,858	65,613
57-61-48000-9163 Due To Utility Billing Internal Service	38,151	39,153	39,652	39,283	39,283	49,944
57-61-48000-9159 Due To Storm Drain Fund	-	-	200,000	-	-	-
<b>Total:</b>	<b>60,313</b>	<b>97,721</b>	<b>299,327</b>	<b>102,140</b>	<b>102,141</b>	<b>115,557</b>

# Storm Water

## STORM WATER DESCRIPTION

### Mission

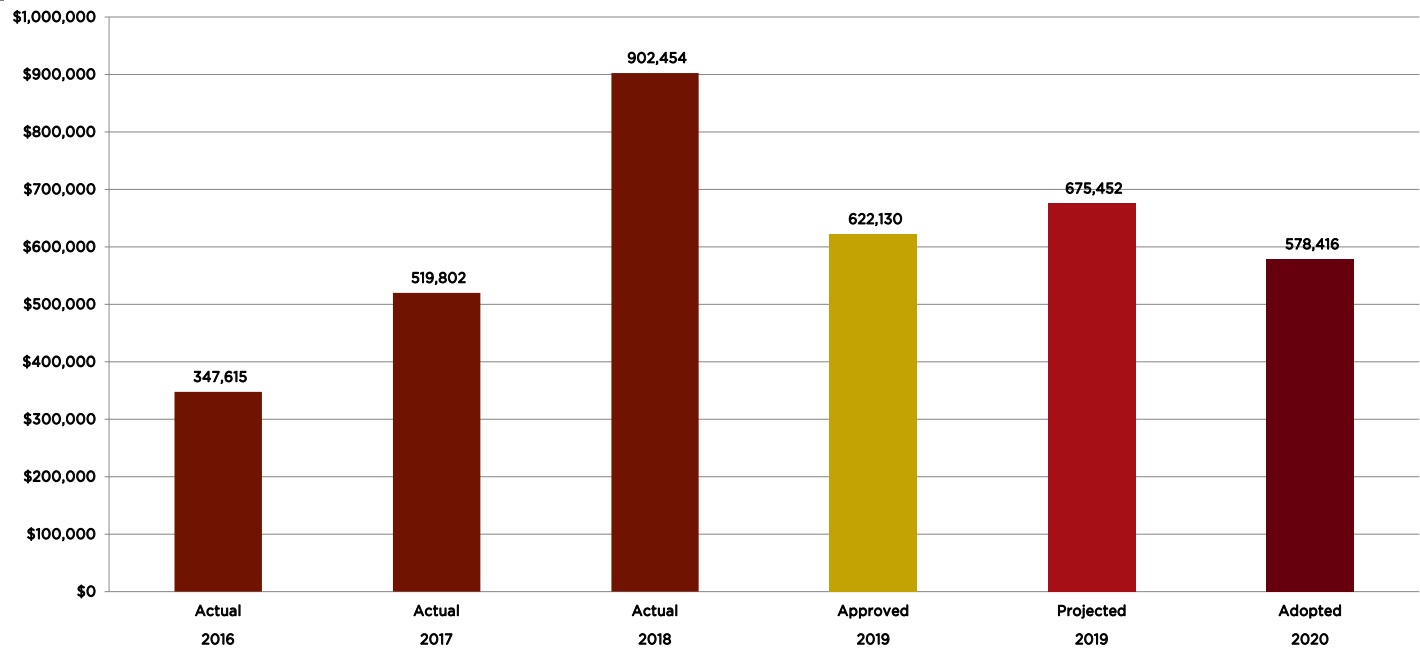
To protect the health, safety, and welfare of Eagle Mountain City, its inhabitants, and downstream entities through the improvement of the City’s storm drain system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm drain system.



### Department Description

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

## STORM WATER EXPENDITURE TRENDS





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## SUMMARY OF BUDGET CHANGES

### FY 2020 Approved compared to FY 2019 Approved

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The total budget DECREASED by 7%.

**Personnel Services** - An increase in full-time and part-time salaries, benefits, Medicare, retirement, and insurance increased personnel services expenditures (\$7,701).

**Interfund Transactions** - Interfund transactions have decreased (\$22,616).

**Materials, Supplies & Services** - materials, supplies & service needs have decreased (\$7,000).

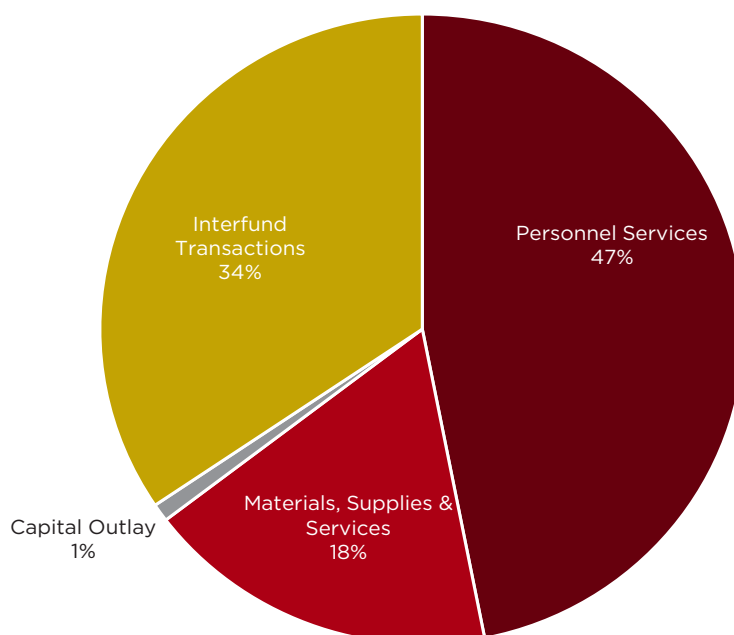
**Capital Outlay** - There are capital outlay expenditures for this fund, lower than the 2019 approved amount (\$36,500).

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## DEPARTMENT EXPENDITURES BY CATEGORY

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Storm Water





# Storm Water

Fund 59- Storm Water Utility Summary  
Sub 45  
Department 59000

EXPENDITURES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services		185,711	240,793	320,101	263,573	311,574	271,274
Materials, Supplies & Services		56,058	87,939	429,226	94,925	100,245	102,625
Capital Outlay		-	55,594	-	41,800	41,800	5,300
Debt Service		-	-	-	-	-	-
Interfund Transactions		105,846	135,477	153,127	221,833	221,833	199,217
Expenditure Total:		347,615	519,802	902,454	622,130	675,452	578,416

REVENUES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-00-35900-0000	Utility Billing - Storm Drain	340,436	370,671	496,331	525,000	578,500	585,000
59-00-35920-0000	Damage to Services - Storm Drain					1,500	
59-00-35999-0000	YEC Audit Adjustments & Accrual	1,705	2,372	12,692			
59-00-36020-0000	Late/Delinquent Fees Penalties & Charges		7,520	7,500		8,000	8,000
59-00-38117-0000	Due From Storm Water Impact Fee Fund						
59-00-38157-0000	Due From Solid Waste Fund			200,000			
59-00-39710-0000	Contributions From Developers			1,838,034			
59-00-39730-0000	Contributions - General			10,220,601			
	Use of Storm Water Fund Balance				55,330		
Revenue Total:		342,141	380,562	12,775,158	580,330	588,000	593,000

BALANCE SUMMARY		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(7,800)	(104,791)	173,580	(41,800)	(87,452)	14,584
Fund Balance (Deficit)- Beginning:		101,593	93,793	(10,998)	162,582	162,582	75,130
Use of Fund Balance Reserve:							-
Fund Balance (Deficit)- Ending:		93,793	(10,998)	162,582	120,782	75,130	89,714

PERSONNEL SUMMARY (FTE)		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected							
Appointed							
Full-time		2.00	3.63	3.58	3.58	3.58	3.58
Part-time/Seasonal							
FTE Total:		2.00	3.63	3.58	3.58	3.58	3.58



**Fund 59- Storm Water Utility Summary (continued)**  
**Sub 45**  
**Department 59000**

Personnel Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-45-59000-1111	Salaries - FT	102,647	140,078	165,691	150,381	190,325	156,456
59-45-59000-1112	Salaries - PT	9,692	3,571	3,852	-	5,163	-
59-45-59000-1211	Overtime	8,801	10,539	8,483	5,000	5,420	5,000
59-45-59000-1300	Employee Benefits	7,248	13,757	15,510	9,324	18,396	9,700
59-45-59000-1311	Bonus						
59-45-59000-1321	Clothing Allowance		800	800	1,300	1,300	1,300
59-45-59000-1511	FICA	620	221	241	-	328	-
59-45-59000-1512	Medicare	1,686	2,177	2,510	2,181	2,850	2,269
59-45-59000-1521	Retirement	18,707	25,153	74,305	27,775	31,774	28,898
59-45-59000-1531	Worker's Compensation	848	3,835	1,219	1,000	1,193	1,000
59-45-59000-1541	Health Insurance	32,075	36,550	42,858	60,593	50,090	60,593
59-45-59000-1545	Dental Insurance	2,615	3,021	3,351	4,304	3,509	4,304
59-45-59000-1548	Vision Insurance	434	470	526	763	538	763
59-45-59000-1561	Long Term Disability	338	620	755	953	688	992
<b>Total:</b>		<b>185,711</b>	<b>240,793</b>	<b>320,101</b>	<b>263,573</b>	<b>311,574</b>	<b>271,274</b>

Materials, Supplies, Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-45-59000-2121	Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)		4,416	4,416	5,000	5,000	5,000
59-45-59000-2321	Travel & Training	985	880	1,072	2,375	2,375	2,375
59-45-59000-2369	Meetings				50	50	50
59-45-59000-2431	Uniforms & Clothing	873					
59-45-59000-2513	Equipment Supplies & Maintenance	10,889	11,262	14,574	17,500	17,500	22,500
59-45-59000-2514	Stormdrain Maint.	16,787	22,627	13,186	30,000	30,000	30,000
59-45-59000-2520	Public Education & Outreach				1,000	1,000	2,500
59-45-59000-2610	Building & Grounds Maintenance						
59-45-59000-3111	Utilities	2,074	98	1,982	3,000	3,000	3,000
59-45-59000-4121	Attorney Fees	198	54		1,000	1,000	1,000
59-45-59000-4140	Banking Fees	2,879	3,131	3,448		3,600	3,700
59-45-59000-4211	Computer Network & Data Processing						
59-45-59000-4391	Blue Staking						
59-45-59000-4521	Collection Fees	218					
59-45-59000-4531	Professional & Technical Services	3,880		500	5,000	5,000	5,000
59-45-59000-4541	Utility Bill Printing & Mailing						
59-45-59000-4811	Equipment Rental/Lease	2,580	11,072	16,389	20,000	20,000	17,500
59-45-59000-5002	Misc. Services & Technical Services			261			
59-45-59000-4394	Collar Maintenance			2,295	5,000	5,000	5,000
59-45-59000-5731	Street Sweeping	5,286	19,733	13,898		1,720	
59-45-59000-5999	Depreciation			350,490			
59-45-59000-6000	Bad Debt Expense	1,408	3,219	361			
59-45-59000-6211	Insurance & Surety Bonds	7,999	11,447	6,354	5,000	5,000	5,000
<b>Total:</b>		<b>56,058</b>	<b>87,939</b>	<b>429,226</b>	<b>94,925</b>	<b>100,245</b>	<b>102,625</b>

Storm Water

**Fund 59- Storm Water Utility Summary**  
**Department 59000**

Capital Outlay		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-45-59000-7000	Capital Purchases						
59-45-59000-7111	Land and Rights of Way						
59-45-59000-7410	Equipment		55,594		41,800	41,800	5,300
<b>Total:</b>		<b>-</b>	<b>55,594</b>	<b>-</b>	<b>41,800</b>	<b>41,800</b>	<b>5,300</b>

Debt Service		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-71-47100-8121	Interest						
59-71-47100-8151	Paying Agent Fee						
<b>Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
59-61-48000-9110	Due To General Fund (Administrative Charge)	34,049	59,335	60,853	66,370	66,370	71,167
59-61-48000-9154	Due To Fleet Fund	36,197	36,197	52,291	117,001	117,001	84,171
59-61-48000-9158	Due To Golf Course Fund		602				
59-61-48000-9163	Due To Utility Billing Internal Service Fund	16,754	17,194	17,413	17,251	17,251	21,933
59-61-48000-9164	Due To GIS Internal Service Fund	18,845	22,149	22,570	21,211	21,211	21,946
<b>Total:</b>		<b>105,846</b>	<b>135,477</b>	<b>153,127</b>	<b>221,833</b>	<b>221,833</b>	<b>199,217</b>

# Water

## Mission

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

## Quality Drinking Water

The Water Utility Division ensures the quality and safety of the City's drinking water by performing daily chlorination sampling, daily well inspections, weekly bacteria sampling, and other sampling required by the state. Eagle Mountain City tests five samples of water per week, totaling 20 samples a month, with the option to choose from 30 different locations. Another top priority for Water Services is the operation, maintenance, and repair of the City's water distribution system.



The Water Department repairs a ruptured pipe.

## Treating Groundwater

The Water Division is also primarily responsible for the treatment of the City's groundwater sources to a level that meets or exceeds state and federal regulations. This is accomplished by utilizing sophisticated equipment, innovative treatment technologies, and State-certified waterworks operators. The City utilizes a state of the art Supervisory Control and Data Acquisition (SCADA) program. This system ensures security and stability within both the computerized system and electrical components which help support the Water System services. The SCADA program operates the computerized automation system, which controls the water, power, and sewer systems of the City. The SCADA system is essentially a collection of devices that allow the operators to be more efficient by controlling and monitoring equipment remotely.

## Water Infrastructure Maintenance

The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and residential sites to ensure backflow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary. Personnel perform on-site inspections and update information on residential/commercial customers for required cross-connection device certification to keep the water safe for the public. This ensures safe and potable drinking water to the customers. It also maintains compliance with state regulations and the cross-connection policies defined by City ordinance.

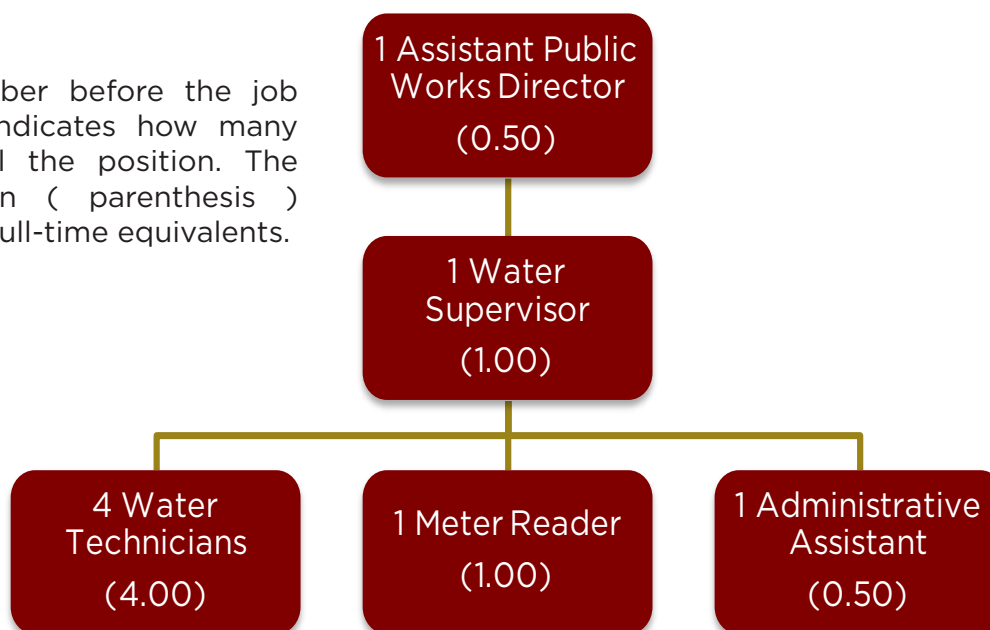
## Water Supply

The Water Division monitors and operates the water distribution system to ensure storage tank levels are adequate for peak water demand and fire protection needs. Distribution pumps are operated and maintained to provide adequate water supply and pressure.



## WATER DEPARTMENT ORGANIZATION

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

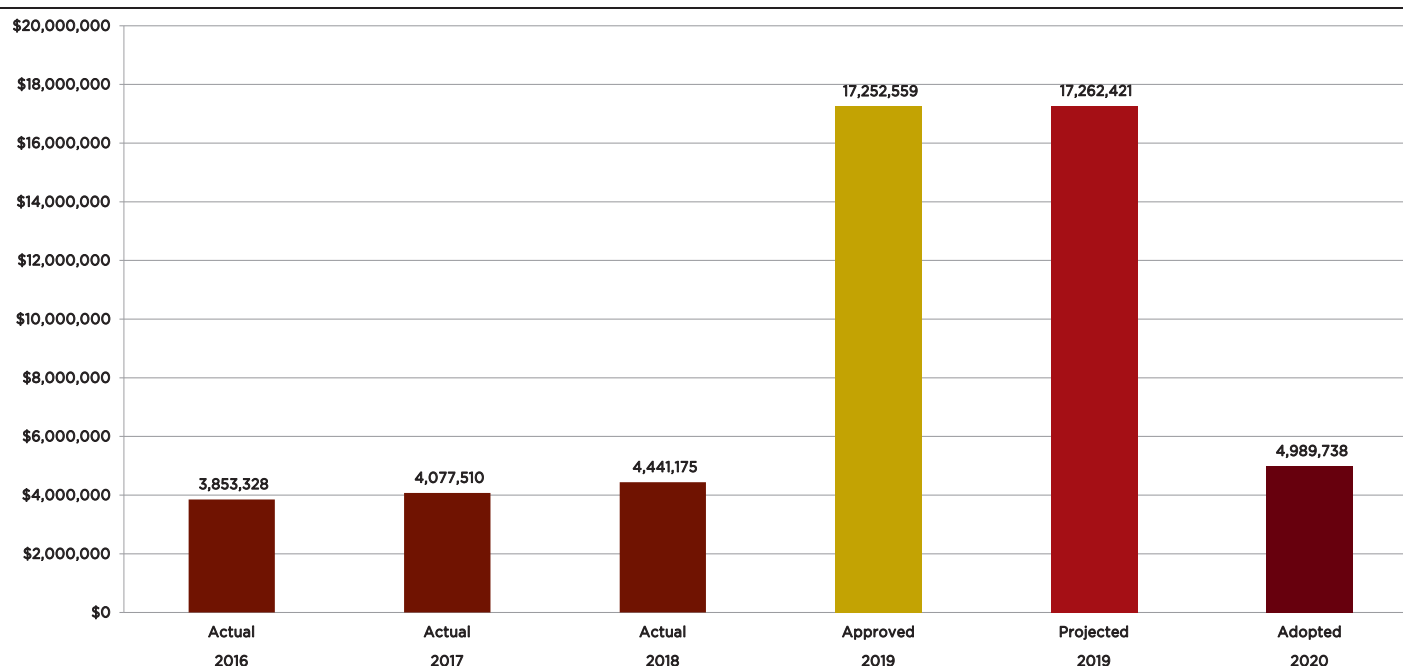


Water

## WATER DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## WATER DEPARTMENT EXPENDITURE TRENDS



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

## SUMMARY OF BUDGET CHANGES

### FY 2020 Approved compared to FY 2019 Approved

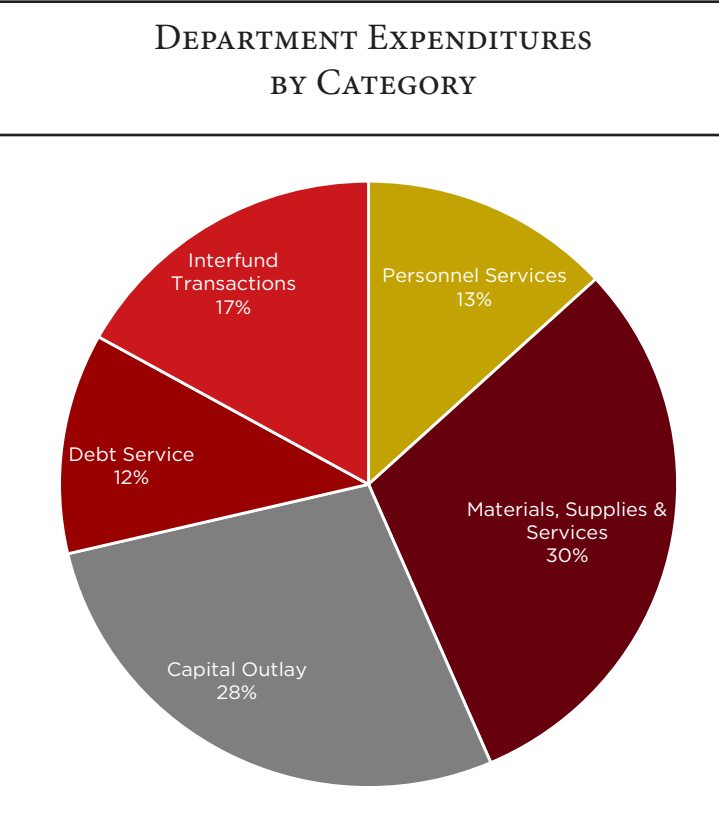
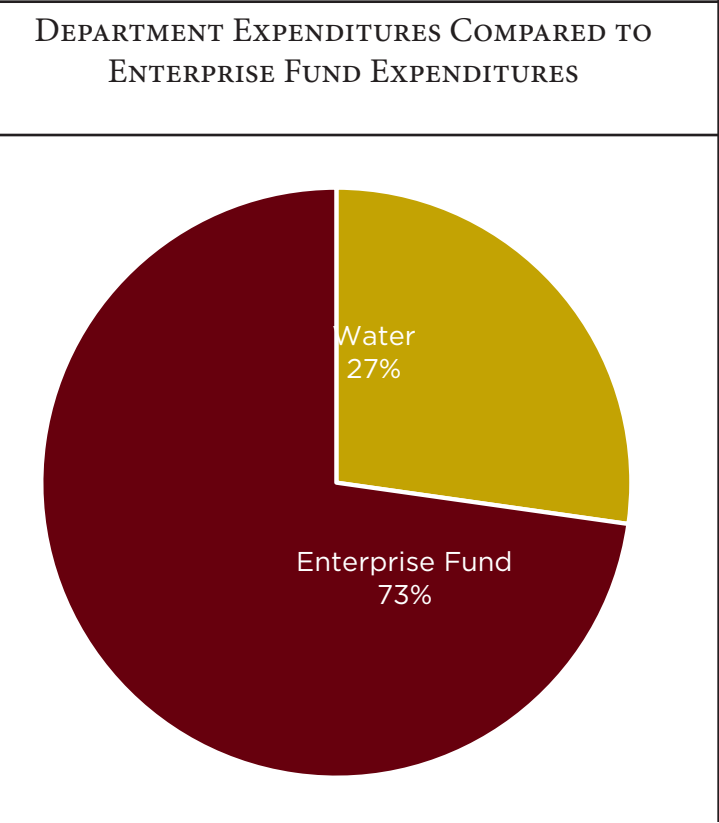
The total budget DECREASED by 71%.

**Personnel Services** - The personnel services expenditures have increased due to increased costs for full-time and part-time salaries, benefits, retirement, and health insurance (\$109,763).

**Interfund Transactions** - The decrease in interfund transactions expenditures can be attributed to General Fund and Fleet Fund transfers (\$339,580).

**Materials, Supplies & Services** - The decreases in materials, supplies, and services expenditures can be attributed to lower costs for equipment maintenance and replacement (\$56,900).

**Capital Outlay** - The decrease in capital outlay expenditures is due to the decreased expense of various capital projects (\$12,086,300).





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

Water

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	448,921	424,998	445,130	546,633	471,840	656,396
Materials, Supplies & Services	2,563,144	2,692,569	3,072,149	1,458,525	1,516,075	1,515,425
Capital Outlay	(0)	-	-	13,473,000	13,477,355	1,386,700
Debt Service	351,375	303,455	331,675	590,760	613,510	587,155
Interfund Transactions	489,889	656,488	592,221	1,183,641	1,183,641	844,062
<b>Expenditure Total:</b>	<b>3,853,328</b>	<b>4,077,510</b>	<b>4,441,175</b>	<b>17,252,559</b>	<b>17,262,421</b>	<b>4,989,738</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-00-33550-0000 CWP Water Shares Sold	469,581	519,452	3,777,277	500,000	500,000	500,000
51-00-34890-0000 Reimbursement Miscellaneous						
51-00-35100-0000 BB Deferred Revenue - Water	44,872					
51-00-35110-0000 Utility Billing- Water	2,800,097	3,184,896	3,528,186	3,500,000	4,035,000	4,250,000
51-00-35120-0000 Damage to Service			1,361		2,000	
51-00-35130-0000 Hydrant Meter Revenue	19,950	24,150	77,618	25,000	89,200	50,000
51-00-35160-0000 Meter Fee- Water	59,270	95,220	154,500	85,000	123,200	100,000
51-00-35170-0000 Connection Fees	256,679	352,350	338,850	350,000	345,000	345,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	41,245	88,832	11,071			
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges	(16)	57,151	57,000		900,000	57,000
51-00-37010-0000 Interest Earnings	26,877	859	1,388	2,000	2,300	2,300
51-00-37020-0000 Gain on Sale of Vehicles						37,000
51-00-37090-0000 Other Miscellaneous	1,120	1,513	1			
51-00-38153-0000 Due From Electric Fund						
51-00-38155-0000 Due From Gas Fund						
51-00-38112-0000 Due From Sewer Fund		100,000				
51-00-38158-0000 Due From Golf Course Fund		464,157				
51-00-39111-0000 Bond Proceeds						
51-00-39710-0000 Contributions- From Developer	1,780,087	2,497,783	2,759,430	11,268,000	11,250,155	
51-00-38111-0000 Due From Water Impact Fee Fund	512,463	2,365,934	1,121,663	1,450,000	1,450,000	837,000
Use of Water Fund Balance Reserve				72,559		
<b>Revenue Total:</b>	<b>6,012,225</b>	<b>9,752,297</b>	<b>11,828,343</b>	<b>17,252,559</b>	<b>18,696,855</b>	<b>6,178,300</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	791,153	2,690,140	8,986,299	(0)	1,434,434	1,188,562
Use of Fund Balance Reserve:	1,028,300	1,819,453	4,509,593	13,495,892	13,495,892	14,930,326
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,819,453</b>	<b>4,509,593</b>	<b>13,495,892</b>	<b>13,495,892</b>	<b>14,930,326</b>	<b>16,118,888</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	5.30	5.93	6.84	6.84	6.84	7.84
Part-time/Seasonal			0.63	0.63	0.63	1.25
<b>FTE Total:</b>	<b>5.30</b>	<b>5.93</b>	<b>7.47</b>	<b>7.47</b>	<b>7.47</b>	<b>9.09</b>



# Water

## Water

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

Personnel Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-45-51000-1111	Salaries - FT	271,798	237,948	255,721	298,448	276,681	356,947
51-45-51000-1112	Salaries - PT	6,555	7,837	25,619	16,068	14,784	32,136
51-45-51000-1122	Vacation Pay	8,210					
51-45-51000-1211	Overtime	22,289	18,587	15,234	20,000	20,000	20,000
51-45-51000-1242	Car Allowance	218					
51-45-51000-1300	Employee Benefits	18,657	19,857	22,393	18,504	23,239	22,131
51-45-51000-1311	Bonus						
51-45-51000-1321	Clothing Allowance		2,500	2,900	2,850	2,850	2,850
51-45-51000-1511	FICA	406	498	401	996	917	1,992
51-45-51000-1512	Medicare	4,235	3,743	4,145	4,560	4,262	5,642
51-45-51000-1521	Retirement	37,765	47,811	35,872	55,123	48,985	65,928
51-45-51000-1531	Worker's Compensation (State Insurance Fund)	2,217	8,778	3,252	3,000	3,150	3,000
51-45-51000-1541	Health Insurance	68,856	70,006	70,900	115,769	69,321	132,694
51-45-51000-1545	Dental Insurance	5,789	5,559	6,582	8,223	5,925	9,425
51-45-51000-1548	Vision Insurance	922	886	857	1,458	731	1,671
51-45-51000-1561	Long Term Disability	1,004	988	1,253	1,634	1,015	1,980
<b>Total:</b>		<b>448,921</b>	<b>424,998</b>	<b>445,130</b>	<b>546,633</b>	<b>471,840</b>	<b>656,396</b>

Materials, Supplies, Services		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-45-51000-2121	Dues, Subscriptions, Memberships (RWAU, APWA)	700	2,558	2,349	2,025	2,025	2,025
51-45-51000-2211	Public Notices						
51-45-51000-2321	Travel & Training	7,133	4,791	2,905	11,000	11,000	11,000
51-45-51000-2369	Meetings (Education)	236	58	76	300	300	300
51-45-51000-2411	Office Expenses & Supplies						
51-45-51000-2431	Uniforms & Clothing	2,297					
51-45-51000-2513	Equipment Supplies & Maintenance	101,836	159,694	357,875	191,000	191,000	191,000
51-45-51000-2515	SCADA Maintenance and Upgrades	51,945	5,000	5,748	20,000	32,500	28,000
51-45-51000-2521	Vehicle Fuel & Maintenance						
51-45-51000-2610	Buildings & Grounds Maintenance	600	600		2,500	2,500	2,500
51-45-51000-3111	Utilities	643,454	555,009	530,655	650,000	650,000	650,000
51-45-51000-4121	Attorney Fees	16,608	33,896	23,873	25,000	25,000	25,000
51-45-51000-4140	Banking Fees	25,092	27,285	30,047	25,000	32,500	34,000
51-45-51000-4211	Computer Network & Data Process						
51-45-51000-4271	Iron Support	5,955	6,707	4,199		2,600	
51-45-51000-4320	Engineering Services						
51-45-51000-4391	Blue Staking	1,953	2,959	4,796	3,600	4,150	4,200
51-45-51000-4392	Valve Maintenance						
51-45-51000-4394	Collar Maintenance						
51-45-51000-4393	Lab Work	9,709	13,625	2,745	10,000	10,000	10,000
51-45-51000-4521	Collection Fees	1,017		9,090	35,000	35,000	20,000
51-45-51000-4531	Professional/Technical Services	30,535	6,093	21,071	25,000	25,000	25,000
51-45-51000-4541	Utility Bill Printing & Mailing						
51-45-51000-4550	Capital Facility Impact Study and Economic Analysis						
51-45-51000-4811	Equipment Rental/Lease	2,436	16,736	15,400	7,000	7,000	7,000
51-45-51000-5002	Misc. Services & Supplies	2,950	450			30,000	
51-45-51000-5311	Meters-Water (New)	102,012	140,017	239,784	216,100	220,500	240,400
51-45-51000-5312	Meters-Water (Replacement)	86,833	69,339	79,918	200,000	200,000	200,000
51-45-51000-5721	Chemicals/Fertilizers	8,297	4,602	11,311	10,000	10,000	10,000
51-45-51000-5760	Other Special Departmental Supplies						
51-45-51000-5999	Depreciation	1,392,861	1,532,550	1,690,388			
51-45-51000-6000	Bad Debt Expense	12,689	30,471	4,554			
51-45-51000-6211	Insurance & Surety Bonds	55,996	80,129	44,476	25,000	25,000	25,000
<b>Total:</b>		<b>2,563,144</b>	<b>2,692,569</b>	<b>3,072,149</b>	<b>1,458,525</b>	<b>1,516,075</b>	<b>1,515,425</b>

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

Capital Outlay		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-45-51000-7000	Capital Outlay						
51-45-51000-7211	Building & Building Improvements					22,200	75,000
51-45-51000-7311	South Well Improvements Upgrades						
51-45-51000-7313	CWP Improvements						
51-45-51000-7319	Cap. Impr. Proj. (Pony Express Well, Expl. Well)						65,000
51-45-51000-7410	Equipment				330,000	330,000	
51-45-51000-7412	Computer Equipment						
51-45-51000-7691	Water Rights						
51-80-51100-7100	USP - Water Preparedness Measures (Well Generators)						
51-81-51000-7010	Water System Improvements Design						
51-81-51100-7314	CWP Shares	(0)			425,000	425,000	425,000
51-81-51100-7315	EMP Settlement						
51-81-51100-7316	2.5 MG VV Water Tank Project						
51-81-51100-7317	Unity Pass Parallel Lines				1,150,000	1,150,000	
51-81-51100-7319	Silverlake PRV				300,000	300,000	
51-81-51100-7320	Facebook City Center Well				1,000,000	1,000,000	
51-81-51100-7321	Facebook 3.5 MG Tank				3,000,000	3,000,000	
51-81-51100-7322	Facebook Redundant Water Line				3,928,000	3,910,155	
51-81-51100-7323	Facebook Reuse Storage & Pump				2,840,000	2,840,000	
51-81-51100-	Facebook Pumps to CWP Booster				500,000	500,000	
51-81-51100-	SR 73 Water Lines						821,700
51-81-51100-7324	Aviator Ave Water Lines						
<b>Total:</b>		<b>(0)</b>	<b>-</b>	<b>-</b>	<b>13,473,000</b>	<b>13,477,355</b>	<b>1,386,700</b>

Debt Service		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-71-47100-8111	Principal S07 & S14 W&S				209,150	209,150	213,850
51-71-47100-8112	Principal S13 W&S				107,000	107,000	107,000
51-71-47100-8121	Interest S07 & S14 W&S	278,549	225,572	221,507	238,043	238,043	231,699
51-71-47100-8122	Interest - S13 W&S	40,117	38,425	36,653	36,567	36,567	34,606
51-71-47100-8131	Bond Refunding Cost	28,822	28,822	28,822			
51-71-47100-8132	Bond Issuance Cost			37,238			
51-71-47100-8151	Paying Agent Fee	3,887	10,637	7,456		7,450	
	Principal Paid on Capital Debt					15,300	
<b>Total:</b>		<b>351,375</b>	<b>303,455</b>	<b>331,675</b>	<b>590,760</b>	<b>613,510</b>	<b>587,155</b>

Interfund Transactions		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-45-51000-9152	Due To Sewer Fund						
51-45-51000-9111	Due To Water Impact Fee Fund						
51-45-51000-9148	Due To Water Cap. Proj. Fund						
51-61-48000-9110	Due To General Fund (Administrative Charge)	308,155	401,970	411,112	443,479	443,479	496,356
51-61-48000-9153	Due To Electric Fund						
51-61-48000-9154	Due To Fleet Fund	65,850	100,209	53,859	616,686	616,686	202,040
51-61-48000-9163	Due To Utility Billing Internal Service Fund	73,476	75,406	76,366	75,655	75,655	96,188
51-61-48000-9164	Due To GIS Internal Service Fund	42,407	49,936	50,884	47,821	47,821	49,478
51-61-48000-9158	Due To Golf Course Fund		28,967				
<b>Total:</b>		<b>489,889</b>	<b>656,488</b>	<b>592,221</b>	<b>1,183,641</b>	<b>1,183,641</b>	<b>844,062</b>

## GOLF FUND OVERVIEW

The charts and graphs about the Golf Course Fund were omitted because the Golf Course Fund has no revenues or expenses in FY 2020.

Fund 58- Golf Course Summary  
Sub 40  
Department 58000

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	20,006	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	30,000	-	53,611	-	-	-
<b>Expenditure Total:</b>	<b>50,006</b>	<b>-</b>	<b>53,611</b>	<b>-</b>	<b>-</b>	<b>-</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-00-35710-0000 Cell Tower Revenue	2,000	-	-	-	-	-
58-00-37010-0000 Interest Earnings	-	-	-	-	-	-
58-00-37090-0000 Miscellaneous Revenue	30,000	-	3,064	-	-	-
58-00-39710-0000 Contributions from Developer	-	-	-	-	-	-
Use of Golf Fund Balance Reserve	-	-	-	-	-	-
<b>Revenue Total:</b>	<b>32,000</b>	<b>-</b>	<b>3,064</b>	<b>-</b>	<b>-</b>	<b>-</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	(28,000)	-	(50,547)	-	-	-
Use of Fund Balance Reserve:	81,611	53,611	53,611	3,064	3,064	3,064
<b>Fund Balance (Deficit)- Ending:</b>	<b>53,611</b>	<b>53,611</b>	<b>3,064</b>	<b>3,064</b>	<b>3,064</b>	<b>3,064</b>

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 58- Golf Course Summary  
Sub 40  
Department 58000

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-40-58000-1111 Salaries	-	-	-	-	-	-
58-40-58000-1211 Overtime	-	-	-	-	-	-
58-40-58000-1300 Employee Benefits	-	-	-	-	-	-
58-40-58000-1311 Bonus	-	-	-	-	-	-
58-40-58000-1511 FICA	-	-	-	-	-	-
58-40-58000-1512 Medicare	-	-	-	-	-	-
58-40-58000-1521 Retirement	-	-	-	-	-	-
58-40-58000-1531 Worker's Compensation	-	-	-	-	-	-
58-40-58000-1541 Health Insurance	-	-	-	-	-	-
58-40-58000-1545 Dental Insurance	-	-	-	-	-	-
58-40-58000-1548 Vision Insurance	-	-	-	-	-	-
58-40-58000-1561 Long Term Disability	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-40-58000-2121 Dues, Subscriptions, Memberships	-	-	-	-	-	-
58-40-58000-2321 Travel & Training	-	-	-	-	-	-
58-40-58000-2411 Office Expenses & Supplies	-	-	-	-	-	-
58-40-58000-2431 Uniforms & Clothing	-	-	-	-	-	-
58-40-58000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
58-40-58000-4520 Contract Services	-	-	-	-	-	-
58-40-58000-4531 Professional & Technical Services	-	-	-	-	-	-
58-40-58000-5002 Misc. Services and Technical Services	-	-	-	-	-	-
58-40-58000-5999 Depreciation	20,006	-	-	-	-	-
<b>Total:</b>	<b>20,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 58- Golf Course Summary  
Department 58000

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-40-58000-7611 Golf Course Pumps and Wells	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Debt Service	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-71-47100-8121 Interest	-	-	-	-	-	-
58-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
58-40-58000-9210 Due To General Fund	30,000	-	53,611	-	-	-
58-61-48000-9151 Due To Water Fund	-	-	-	-	-	-
58-61-48000-9154 Due To Fleet Fund	-	-	-	-	-	-
<b>Total:</b>	<b>30,000</b>	<b>-</b>	<b>53,611</b>	<b>-</b>	<b>-</b>	<b>-</b>





## VIII. Internal Service Funds

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# Internal Service Fund

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## INTERNAL SERVICE

To promote efficiency, the City has centralized revenues and expenditures relating to services that span across several different City departments and funds. Accounting for a centralized service within a governmental agency is done through an Internal Service fund; however, the use of Internal Service funds is not required by Generally Accepted Accounting Principles (GAAP). The Internal Service fund received revenue (reimbursement) to pay for expenses through the transferring in of monies from other City funds. Eagle Mountain City has three Internal Service Funds: Fleet, GIS, and Utility Billing.

## MOTOR VEHICLE FLEET FUND OVERVIEW

The City's motor vehicle fleet is an important element in providing services to City residents. At approximately 50 square miles, Eagle Mountain City is currently the 4th largest city in the state by land mass. Employees rely on City vehicles to perform their duties throughout the City. Due to the City's size, there are significant costs associated with preventative maintenance, operating expenses, and replacement of vehicles.

In addition to the operational management of the City's vehicles, the Motor Vehicle Fleet Fund also serves as a savings account for the acquisition of new motor vehicles. The City has implemented a new replacement schedule for all City vehicles. The intent of the new schedule is to increase the amount of savings available to purchase new vehicles. Previously, the City had not been saving as much and had simply budgeted fleet expenses on an as needed basis from year-to-year. With the new schedule, the City will have money on-hand to replace City vehicles when their estimated useful life is complete. The benefit will be that funds will be on-hand to replace City vehicles even if the budget is tight for the current fiscal year. The other result is there has been a significant increase in transfers to the fleet fund for all contributing departments.



# Fleet Fund

## Mission

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

## Description

The Assistant Public Works Director (under the direction of the Public Works Director) manages all fuel purchases, service contracts, and purchase orders for City vehicles. This combined level of purchasing volume enables the City to be more economical.

The overall objective is to provide all City departments with safe operating vehicles and equipment through efficient maintenance and acquisition operations.



The Fleet Fund provides municipal departments with safe and efficient vehicles

## FY 2020 Motor Vehicle Fleet Purchases

### Replacement Vehicles

Replacement Vehicle #72 .....	\$35,000
Replacement Vehicle #79 .....	\$35,000
Replacement Vehicle #79 .....	\$35,000
Replacement Vehicle #80 .....	\$35,000
Replacement Vehicle #81 .....	\$35,000

### Facilities

1/2 Ton New Addition .....	\$35,000
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### Parks

3/4 Ton New Addition .....	\$38,000
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### Engineering

1/2 Ton New Addition .....	\$35,000
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### Water

1/2 Ton New Addition .....	\$35,000
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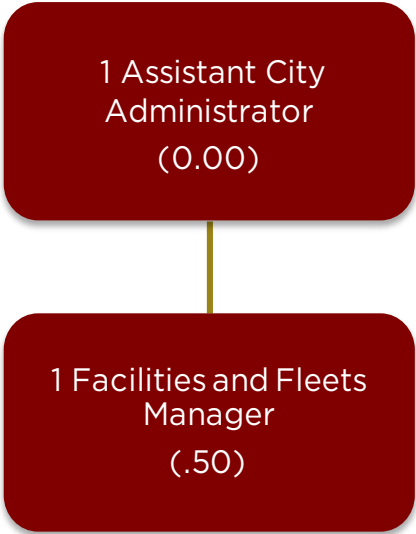
<b>Total</b>	<b>\$318,000</b>
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# Fleet Fund

## FLEET DEPARTMENT ORGANIZATION

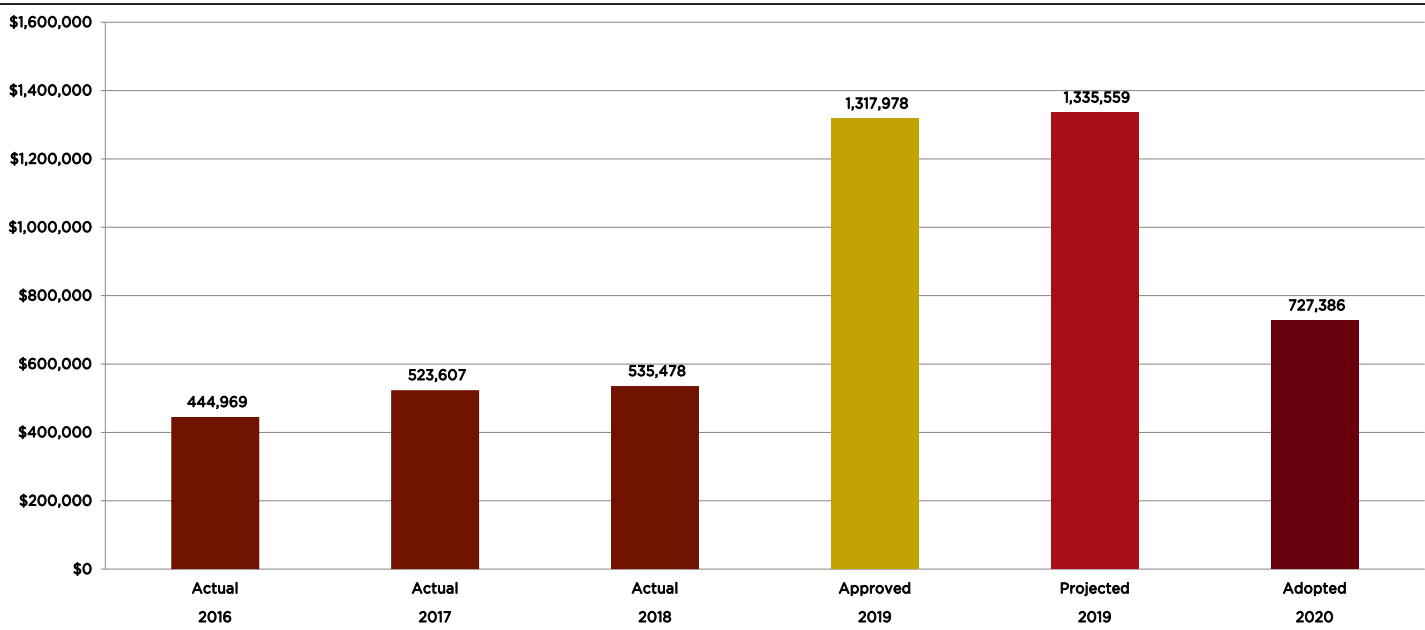
\* The number before the job position indicates how many people fill the position. The number in ( parentheses ) indicates the full-time equivalents.



## FLEET DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

## FLEET DEPARTMENT EXPENDITURE TRENDS





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## Summary of Budget Changes

### FY 2019 Approved compared to FY 2018 Approved

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The total budget DECREASED by 45%.

**Personnel Services** - Increase to Personnel Services comes from hiring for this department (\$60,408)

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

**Materials, Supplies & Services** - Increases in vehicle fuel and vehicle maintenance increased materials, supplies, and services expenditures (\$36,000).

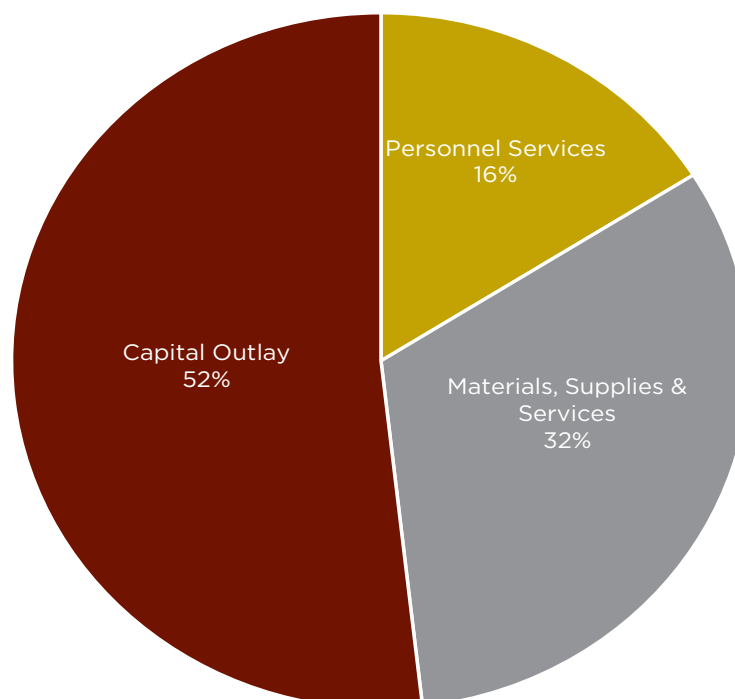
**Capital Outlay** - A decrease in vehicle purchases accounts for a decrease in capital outlay expenditures (\$687,000).

Fleet

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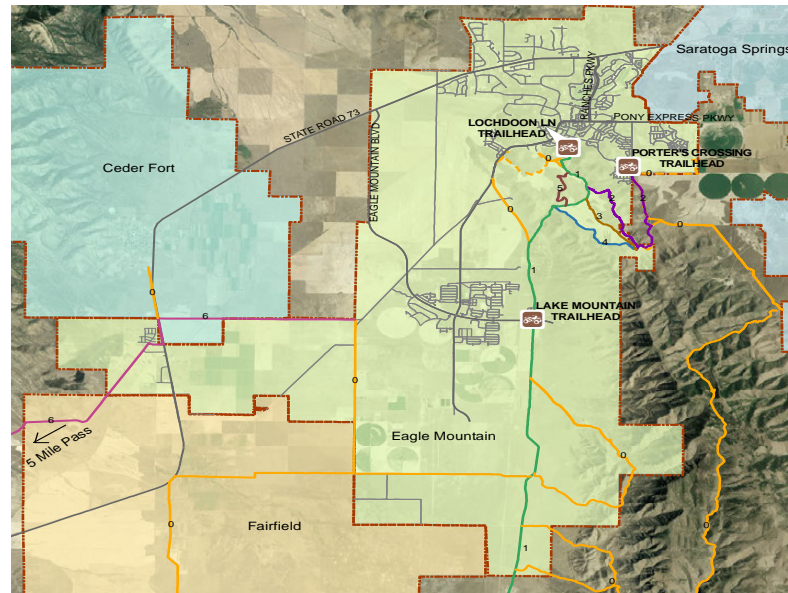
## DEPARTMENT EXPENDITURES BY CATEGORY

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# Fleet Fund

Fund 54- Fleet Summary Sub 45 Department- 54000							
EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
Personnel Services	-	-	22,086	56,220	58,801	116,628	
Materials, Supplies & Services	439,414	519,950	512,071	198,000	213,000	234,000	
Capital Outlay	-	233	(0)	1,063,758	1,063,758	376,758	
Debt Service	5,555	3,425	1,321	-	-	-	
Interfund Transactions	-	-	-	-	-	-	
<b>Expenditure Total:</b>	<b>444,969</b>	<b>523,607</b>	<b>535,478</b>	<b>1,317,978</b>	<b>1,335,559</b>	<b>727,386</b>	
REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
54-00-37010-0000 Interest Earnings	-	-	-	-	-	-	
54-00-37020-0000 Sale of Vehicles	19,199	49,116	36,855	80,500	-	-	
54-00-37142-0000 Insurance Reimbursements	2,947	570	17,864	-	-	-	
54-00-38110-0000 Due From General Fund	220,455	288,668	317,070	676,950	676,950	569,718	
54-00-38151-0000 Due From Water Fund	65,850	100,209	53,859	616,686	616,686	202,040	
54-00-38152-0000 Due From Sewer Fund	106,007	111,613	72,749	165,006	165,006	167,349	
54-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-	
54-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-	
54-00-38159-0000 Due From Storm Drain Fund	36,197	36,197	52,291	117,001	117,001	84,171	
54-00-39730-0000 General Contributions	-	-	-	-	-	-	
<b>Revenue Total:</b>	<b>450,655</b>	<b>586,373</b>	<b>550,688</b>	<b>1,656,143</b>	<b>1,575,643</b>	<b>1,023,278</b>	
BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
Excess (Deficiency) of Financing Sources over Financing Uses:	97,548	(169,861)	(27,428)	338,166	240,084	295,892	
Fund Balance (Deficit)- Beginning:	319,980	417,528	247,667	220,238	220,238	460,322	
<b>Fund Balance (Deficit)- Ending:</b>	<b>417,528</b>	<b>247,667</b>	<b>220,238</b>	<b>558,404</b>	<b>460,322</b>	<b>756,214</b>	
PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
Elected	-	-	-	-	-	-	
Appointed	-	-	-	-	-	-	
Full-time	-	-	0.50	0.50	0.50	1.50	
Part-time/Seasonal	-	-	-	-	-	-	
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.50</b>	
Fund 54- Fleet Detail Sub 45 Department- 54000							
Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
1111 Salaries	-	-	14,557	37,128	39,408	70,324	
1211 Overtime	-	-	-	-	-	-	
1242 Car Allowance	-	-	-	-	-	-	
1300 Employee Benefits	-	-	902	2,302	2,263	4,360	
1511 FICA	-	-	-	-	-	-	
1512 Medicare	-	-	201	538	554	1,020	
1311 Bonus	-	-	-	-	-	-	
1521 Retirement	-	-	2,689	6,858	6,743	12,989	
1531 State Insurance Fund	-	-	-	-	-	-	
1541 Health Insurance	-	-	3,386	8,463	8,963	25,388	
1545 Dental Insurance	-	-	245	601	626	1,803	
1548 Vision Insurance	-	-	40	107	98	320	
1561 Long Term Disability	-	-	66	224	146	424	
1999 Reserve For Pay Adjustments	-	-	-	-	-	-	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>22,086</b>	<b>56,220</b>	<b>58,801</b>	<b>116,628</b>	
Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
2521 Vehicle Fuel	73,137	76,128	90,478	85,000	100,000	120,000	
2522 Vehicle Maintenance	99,889	160,623	76,690	100,000	100,000	100,000	
4531 Professional & Technical (GPS Tracking)	12,256	9,576	9,337	13,000	13,000	14,000	
5999 Depreciation	254,132	273,624	335,567	-	-	-	
<b>Total:</b>	<b>439,414</b>	<b>519,950</b>	<b>512,071</b>	<b>198,000</b>	<b>213,000</b>	<b>234,000</b>	
Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
7000 Capital Outlay	-	-	-	20,000	20,000	-	
7421 New Vehicle Purchase	-	233	(0)	1,043,758	1,043,758	-	
Street Sweeper Lease	-	-	-	-	-	58,758	
Replacement Vehicle - #72	-	-	-	-	-	35,000	
Replacement Vehicle - #78	-	-	-	-	-	35,000	
Replacement Vehicle - #79	-	-	-	-	-	35,000	
Replacement Vehicle - #80	-	-	-	-	-	35,000	
Replacement Vehicle - #81	-	-	-	-	-	35,000	
Additional Vehicle - Facilities 1/2 Ton	-	-	-	-	-	35,000	
Additional Vehicle - Parks 3/4 Ton	-	-	-	-	-	38,000	
Additional Vehicle - Engineering 1/2 Ton	-	-	-	-	-	35,000	
Additional Vehicle - Water 1/2 Ton	-	-	-	-	-	35,000	
<b>Total:</b>	<b>-</b>	<b>233</b>	<b>(0)</b>	<b>1,063,758</b>	<b>1,063,758</b>	<b>376,758</b>	
Debt Service	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
8111 Principal	-	-	-	-	-	-	
8121 Interest	5,555	3,425	1,321	-	-	-	
8151 Paying Agent Fee	-	-	-	-	-	-	
<b>Total:</b>	<b>5,555</b>	<b>3,425</b>	<b>1,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted	
9110 Due To General Fund	-	-	-	-	-	-	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	



Providing detailed maps for Eagle Mountain

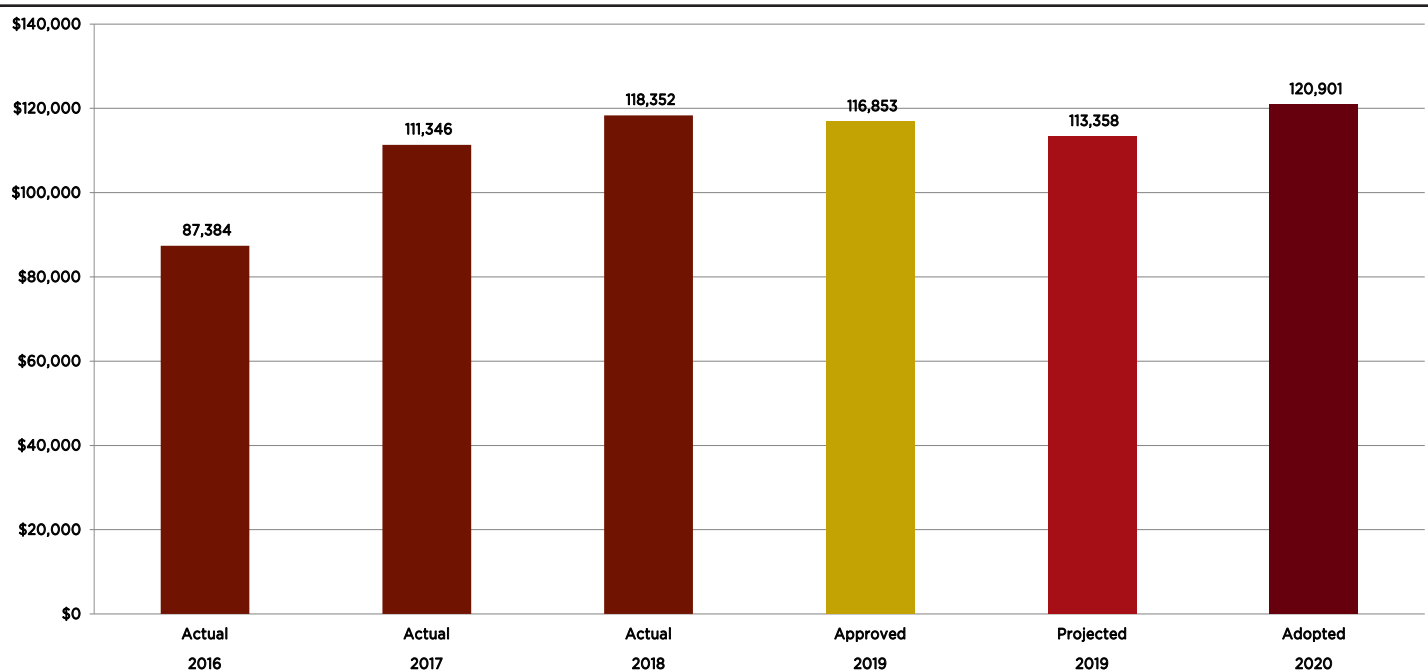
## Mission

To provide detailed maps for residents and employees of Eagle Mountain City.

## Description

The Mapping/GIS division provides digital information and services to the residents and City staff in Eagle Mountain. Mapping/GIS ensures that all changes to land use, subdivisions, annexations, etc. are visually reflected in all City maps.

## GIS DEPARTMENT EXPENDITURE TRENDS



## SUMMARY OF BUDGET CHANGES FY 2020 Approved compared to FY 2019 Approved

In prior budget years the services of GIS were divided among several of the departments (primarily those found in the Enterprise Fund). However, in FY 2015 the City created a new GIS Internal Service Fund for better transparency of budgeting and service usage.

The total budget DECREASED by 3%.

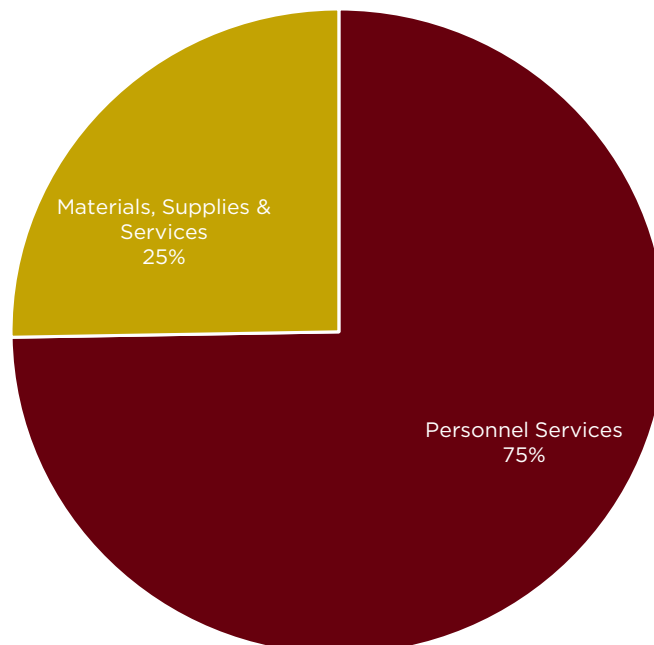
**Personnel Services** - Due primarily to increases in part-time/temporary salaries, personnel services expenditures increased (\$5,948).

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

**Materials, Supplies & Services** - Materials, supplies & service expenditures decreased this year (\$1,900).

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

## DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	50,035	77,100	80,475	84,403	80,908	90,351
Materials, Supplies & Services	37,349	34,246	37,877	32,450	32,450	30,550
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>87,384</b>	<b>111,346</b>	<b>118,352</b>	<b>116,853</b>	<b>113,358</b>	<b>120,901</b>

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
64-00-38151-0000 Due From Water Fund	42,407	49,936	50,884	47,821	47,821	49,478
64-00-38152-0000 Due From Sewer Fund	42,408	49,936	50,884	47,821	47,821	49,478
64-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
64-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
64-00-38159-0000 Due From Storm Drain Fund	18,845	22,149	22,570	21,211	21,211	21,946
<b>Revenue Total:</b>	<b>103,660</b>	<b>122,021</b>	<b>124,338</b>	<b>116,853</b>	<b>116,853</b>	<b>120,901</b>

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	14,437	4,140	10,706	-	3,495	-
Fund Balance (Deficit)- Ending:	13,084	27,521	31,661	42,367	42,367	45,862
	27,521	31,661	42,367	42,367	45,862	45,862

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected						
Appointed						
Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal				0.50	0.50	0.66
<b>FTE Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.66</b>

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

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
64-46-64000-1111 Salaries	24,104	39,725	39,973	41,263	39,964	41,263
64-46-64000-1112 Salaries - PT/Temporary		13,927	13,113	12,854	12,854	18,382
64-46-64000-1211 Overtime	50	29	36			
64-46-64000-1300 Employee Benefits	5,184	6,470	6,514	2,558	6,419	2,558
64-46-64000-1311 Bonus						
64-46-64000-1511 FICA	183	855	813	797	422	1,140
64-46-64000-1512 Medicare	574	763	738	785	648	865
64-46-64000-1521 Retirement	4,035	(3,015)	1,224	7,621	2,651	7,621
64-46-64000-1531 State Insurance Fund	171	502	407		391	
64-46-64000-1541 Health Insurance	14,141	16,114	15,931	16,925	15,949	16,925
64-46-64000-1545 Dental Insurance	1,217	1,331	1,317	1,202	1,253	1,202
64-46-64000-1548 Vision Insurance	202	214	214	107	195	107
64-46-64000-1561 Long Term Disability	174	185	197	290	162	288
<b>Total:</b>	<b>50,035</b>	<b>77,100</b>	<b>80,475</b>	<b>84,403</b>	<b>80,908</b>	<b>90,351</b>

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
64-46-64000-2321 Travel & Training	4,024		4,071	4,600	4,600	2,700
64-46-64000-2369 Meetings						
64-46-64000-2411 Office Expenses & Supplies						
64-46-64000-2431 Uniforms & Clothing						
64-46-64000-2513 Equipment Supplies & Maintenance						
64-46-64000-4211 Computer Network and Data	26,389	26,316	26,890	27,850	27,850	27,850
64-46-64000-4531 Professional/Technical Services		1,014				
64-46-64000-4541 Utility Billing Mailing/Printing						
64-46-64000-5002 Misc. Services & Supplies						
64-46-64000-5999 Depreciation	6,936	6,916	6,916			
64-46-64000-6211 Insurance & Surety Bonds						
<b>Total:</b>	<b>37,349</b>	<b>34,246</b>	<b>37,877</b>	<b>32,450</b>	<b>32,450</b>	<b>30,550</b>

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
64-46-64000-7412 Computer Equipment						-
64-46-64000-7552 Furniture						-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
64-46-64000-9154 Due to Fleet Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Utility Billing

## Mission

Providing excellent customer service in assisting both residents and non-residents in the establishment and maintenance of utility services and providing convenient and timely billing and processing of utility payments.

## Department Description

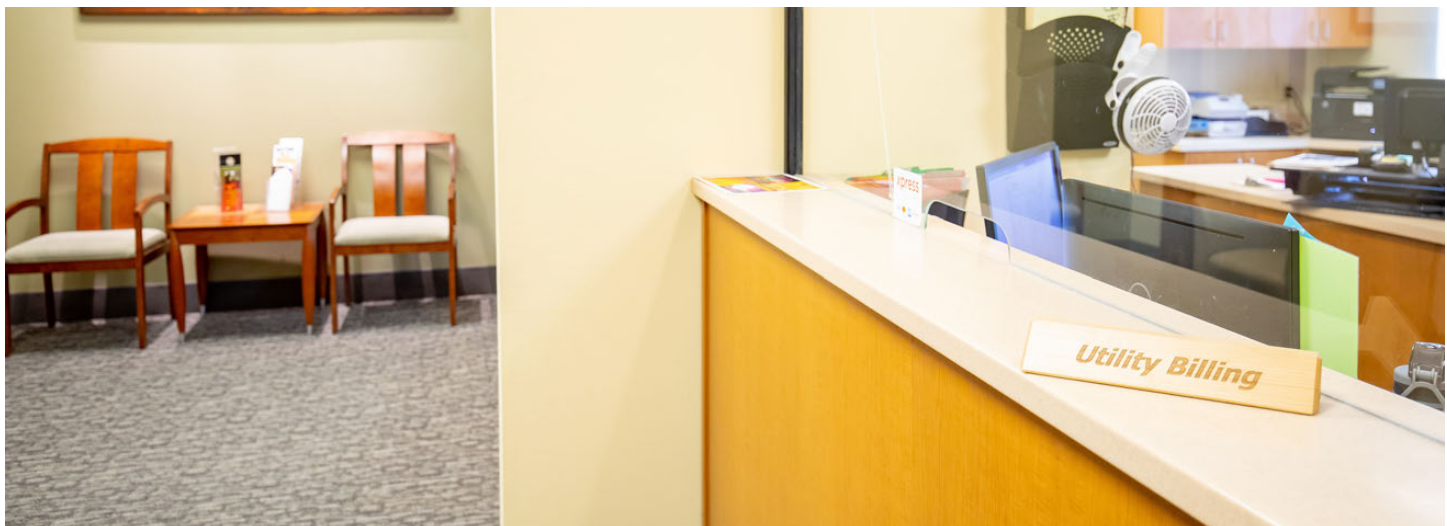
This division is responsible with administering the day-to-day functions of utility billing, including: billing of accounts, assisting customers, etc. Since Eagle Mountain provides its own water, sewer, and storm drain utilities, the Utility Billing Internal Service Fund serves the public interest by ensuring the provision of a safe, reliable utility service.

## Accomplishments:

- Increased number of residents using automated online payments
- Collection batch sent

## Goals:

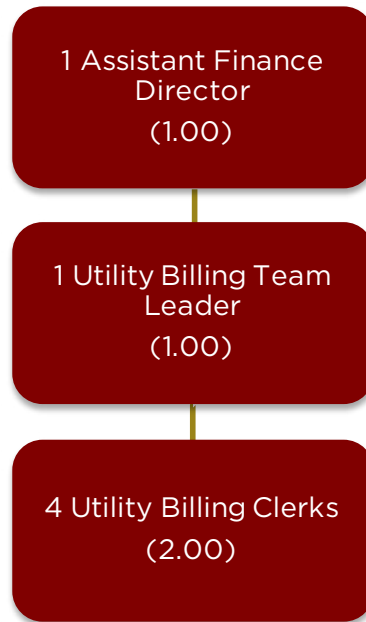
- Increase customer service through live chat implementation on City website





## UTILITY BILLING ORGANIZATION

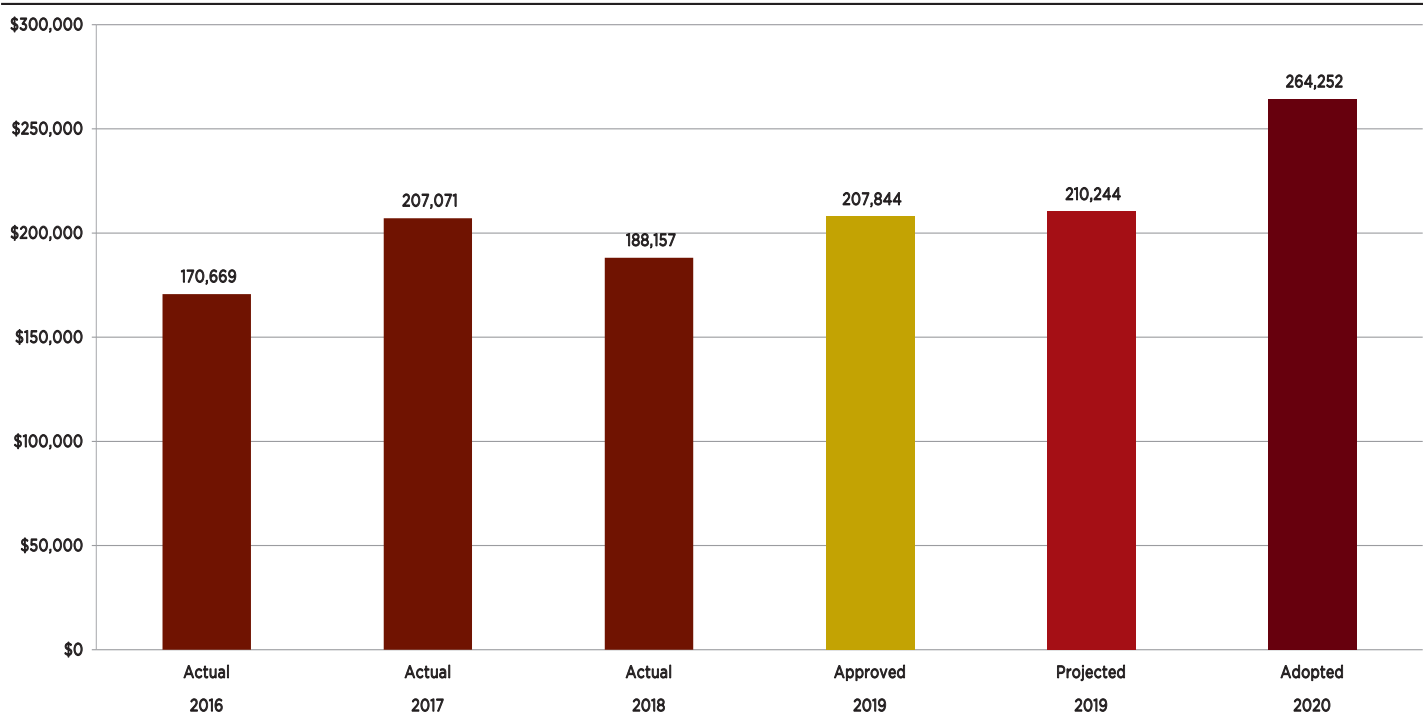
\* The number before the job position indicates how many people fill the position. The number in ( parentheses ) indicates the full-time equivalents.



## UTILITY BILLING PERSONNEL CHANGES

There were no personnel changes.

## UTILITY BILLING EXPENDITURE TRENDS



# Utility Billing

## SUMMARY OF BUDGET CHANGES FY 2020 Approved compared to FY 2019 Approved

The total budget INCREASED by 27%.

**Personnel Services** - Increased part-time and full-time salary costs were the primary reason for an increase in personnel services expenditures (\$51,309).

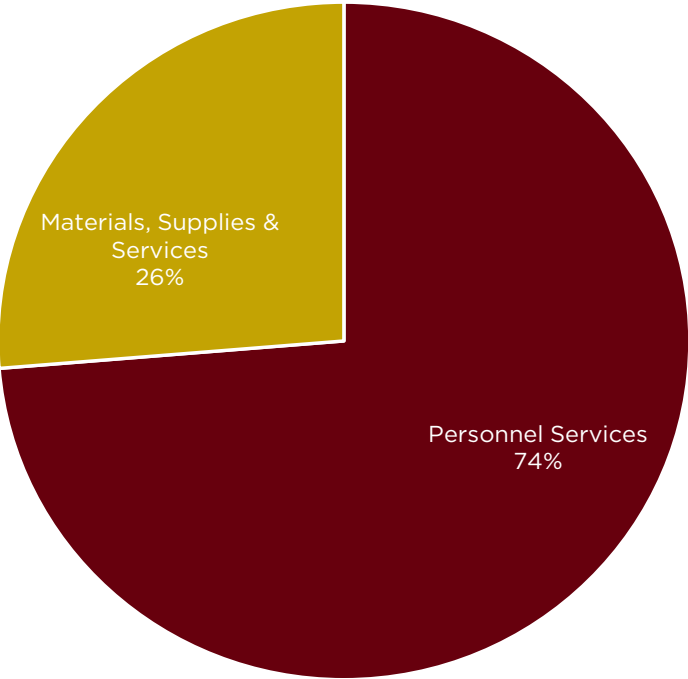
**Interfund Transactions** - There are no interfund transactions expenditures for this department.

**Materials, Supplies & Services** - Increased mailing and printing costs contributed to increased costs for materials, supplies, and services expenditures (\$5,100).

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

Utility  
Billing

## DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Personnel Services	96,137	145,246	131,386	143,469	140,769	194,777
Materials, Supplies & Services	74,533	61,825	56,771	64,375	69,475	69,475
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	170,669	207,071	188,157	207,844	210,244	264,252

REVENUES	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
63-00-38151-0000 Due From Water Fund	73,476	75,406	76,366	75,655	75,655	96,188
63-00-38152-0000 Due From Sewer Fund	73,476	75,406	76,366	75,655	75,655	96,188
63-00-38153-0000 Due From Electric Fund	-	-	-	-	-	-
63-00-38155-0000 Due From Gas Fund	-	-	-	-	-	-
63-00-38157-0000 Due From Solid Waste Fund	38,151	39,153	39,652	39,283	39,283	49,944
63-00-38159-0000 Due From Storm Drain Fund	16,754	17,194	17,413	17,251	17,251	21,933
Revenue Total:	201,858	207,159	209,797	207,844	207,844	264,252

BALANCE SUMMARY	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	9,855	6,938	23,557	-	(2,400)	-
Fund Balance (Deficit)- Beginning:	87,977	97,832	104,770	128,327	128,327	125,927
Fund Balance (Deficit)- Ending:	97,832	104,770	128,327	128,327	125,927	125,927

PERSONNEL SUMMARY (FTE)	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	1.00	1.00	1.00	1.00	2.00
Part-time/Seasonal	2.50	2.50	2.50	2.50	2.50	1.88
FTE Total:	3.50	3.50	3.50	3.50	3.50	3.88

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

Personnel Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
63-43-63000-1111 Salaries	35,488	39,364	41,783	40,813	42,161	77,148
63-43-63000-1112 Salaries - PT/Temporary	28,325	68,857	61,250	68,289	65,439	56,238
63-43-63000-1211 Overtime	1,027	471	257	-	31	-
63-43-63000-1212 Wellness Benefit	-	-	-	-	-	-
63-43-63000-1300 Employee Benefits	2,914	3,179	3,156	2,530	3,087	4,783
63-43-63000-1311 Bonus	-	-	-	-	-	-
63-43-63000-1511 FICA	5,378	4,269	3,798	4,234	4,059	3,487
63-43-63000-1512 Medicare	1,729	1,502	1,404	1,582	1,502	1,934
63-43-63000-1521 Retirement	8,306	13,402	3,191	7,538	6,485	14,249
63-43-63000-1531 State Insurance Fund	811	627	2,439	-	2,274	-
63-43-63000-1541 Health Insurance	11,032	12,337	12,866	16,925	14,505	33,851
63-43-63000-1545 Dental Insurance	838	916	903	1,202	915	2,404
63-43-63000-1548 Vision Insurance	138	146	145	107	144	214
63-43-63000-1561 Long Term Disability	152	176	194	249	167	470
Total:	96,137	145,246	131,386	143,469	140,769	194,777

Materials, Supplies, Services	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
63-43-63000-2321 Travel & Training	206	-	-	500	500	500
63-43-63000-2369 Meetings	335	303	274	375	375	375
63-43-63000-2411 Office Expenses & Supplies	-	-	-	-	-	-
63-43-63000-2431 Uniforms & Clothing	-	-	-	-	-	-
63-43-63000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
63-43-63000-4121 Attorney Fees	10,115	6,929	5,746	7,000	7,000	7,000
63-43-63000-4211 Computer Network and Data	-	-	-	-	-	-
63-43-63000-4271 Itron Support	-	-	-	-	-	-
63-43-63000-4521 Collection Fees	-	-	-	-	-	-
63-43-63000-4531 Professional/Technical Services	-	-	-	-	-	-
63-43-63000-4541 Utility Billing Mailing/Printing	55,169	48,844	46,427	55,000	55,000	55,000
63-43-63000-5002 Misc. Services & Supplies	-	-	-	-	-	-
63-43-63000-5999 Depreciation	2,799	2,799	2,799	-	-	-
63-43-63000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
63-43-63000-6820 Deployed Military Abatement	5,908	2,950	1,525	1,500	6,600	6,600
Total:	74,533	61,825	56,771	64,375	69,475	69,475

Capital Outlay	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
63-43-63000-7412 Computer Equipment	-	-	-	-	-	-
63-43-63000-7552 Furniture	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
63-43-63000-9154 Due To Fleet Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-







# IX. CAPITAL PROJECTS

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# CAPITAL PROJECTS OVERVIEW

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## CAPITAL VS. OPERATING BUDGETS

There are two types of budgets with which the City Council appropriates: the operating budget and the capital budget. These two interconnected budgets provide services to citizens. The operating budget addresses the planning and financing of the City's day-to-day activities. The capital budget contains capital expenditures, which are used by the City to purchase or upgrade property. Capital expenditures are used to add value to the City.

The Capital Projects Budget is the schedule for the next five fiscal years of major public construction projects. Some examples of capital projects are the construction of buildings, streets, parks, and infrastructure. The scheduling of capital projects is established by a Capital Projects Plan.

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

## CAPITAL PROJECTS PLAN

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to well over 30,000 residents. The City's challenge with capital projects is the construction of new facilities to ensure that there is adequate capacity to serve residents.

Eagle Mountain has adopted a detailed Capital Projects Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Projects Plan addresses roads, water, sewer, storm drainage, parks and trails, and public safety. The Capital Projects Plan divides the City into two service areas: the North Service Area (NSA) and the South Service Area (SSA). The City periodically revisits the City's Capital Projects Plan and Economic Analysis in order to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the amount of funds the City must borrow. The City also has the proceeds from the Utility Sale that are intended to be used for capital projects this year and upcoming years. The Mayor, City Council, and administration are working to begin projects this year and determine what future projects are most needed to build equity within the City.

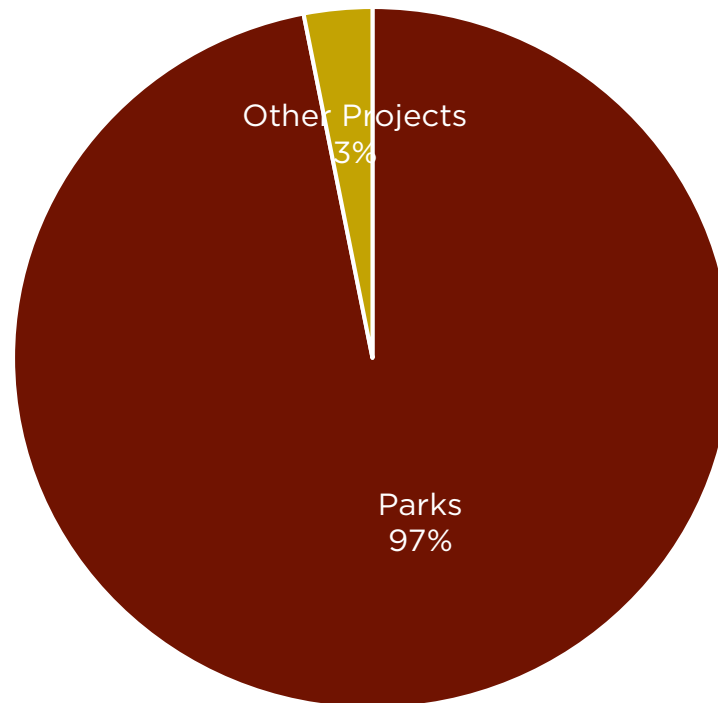
# CAPITAL PROJECTS IMPACTS

FY 2020 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
<b>Parks</b>				
USP - Trail Additions	\$40,000	Utility Sale Proceeds	Trail along PE Parkway near Silverlake and trail additions from Rock Creek to Plum Creek	Future impact will be for preventative maintenance and future repaving costs
USP - City Center Streetscape Landscape	\$1,000,000	Utility Sale Proceeds	Landscaping along sides of Pony Express Parkway in City Center	Will increase the ongoing contracted grounds maintenance costs for the city
USP - Recreation Facilities	\$2,600,000	Utility Sale Proceeds	Recreation Center facility	Will increase general government costs for both maintenance and personnel costs to staff the facility
Cory Wride Memorial Park	\$20,000	General Fund/Capital Project Fund Balance Reserve	Backstops and infield mix for baseball fields.	Little to no impact (will decrease maintenance costs.
Smith Ranch Park	\$250,000	General Fund/Capital Project Fund Balance Reserve	Amenities or additional playing fields	Will increase the ongoing contracted grounds maintenance costs for the city
Misc. Parks	\$535,000	General Fund/Capital Project Fund Balance Reserve	Miscellaneous park additions including pavillions, detention ponds, parking lots, new trees, and park extensions	Will increase general government costs for ongoing maintenance for contracted park maintenance as well as paving costs
City Entrance/Wayfinding Signs	\$400,000	General Fund/Capital Project Fund Balance Reserve	2 digital entry signs for city	Will increase the electrical costs for the city as well as potentially some grounds maintenance costs around the signs themselves
Park Bathrooms (Rodeo/Cemetery/Skate Park)	\$220,000	General Fund/Capital Project Fund Balance Reserve	Bathroom facility near Rodeo Grounds for use by residents at the Cemetery, Skate Park and Rodeo Grounds	Will increase the facility maintenance costs as well as personnel costs in the Parks Department to maintain the additional facility
Bike and Pedestrian Plan Improvements	\$240,000	General Fund/Capital Project Fund Balance Reserve	Mid-block crossings/pedestrian refuge and other improvements from the Bike and Pedestrian Plan	Minimal increase in costs (mainly for paint to mark the improvements
City Center Medians/Streetscapes	\$500,000	Park Impact Fee Fund	Median landscaping in the City Center	Will increase the contracted park maintenance costs for the city
Silverlake - Woodhaven Park	\$500,000	Park Impact Fee Fund	General amenities/field improvement	Will increase the contracted park maintenance costs for the city
<b>Other General Fund</b>				
Library Capital Project	\$100,000	General Fund/Capital Project Fund Balance Reserve	3 Conference/Meeting rooms for public/staff use	Will result in minimal increase to facility maintenance and custodial costs for the city
CD Bldg Extension & Move Salt Shed	\$100,000	General Fund/Capital Project Fund Balance Reserve	Wash Bay for Community Developemnt building	Will result in some additional costs related to sewer infrastructure maintenance as well as equipment costs

# CAPITAL PROJECTS SUMMARY

The total Capital Projects budget for FY 2020 is \$6.50 million, a 53% decrease from FY 2019's \$13.96 million budget. This decrease in capital projects is mostly a result of the completion of the updates done to Pony Express Pkwy. The projects for this fiscal year come from the General Fund Capital Projects Fund, Utility Sales Proceeds, and grants.

## CURRENT CAPITAL EXPENDITURES



Capital

The pie chart above provides a visual for FY 2020 capital improvement expenditures by category.

# GENERAL FUND CAPITAL PROJECTS

## FUND OVERVIEW

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

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

## CAPITAL PROJECTS

General Fund capital projects include the following projects:

· Trail Additions	\$ 40,000
· City Center Streetscape Landscape	1,000,000
· Recreation Facilities	2,600,000
· Cory Wride Memorial Park	20,000
· Smith Ranch Park	250,000
· Misc. Parks	535,000
· City Entrance/Wayfinding Signs	400,000
· Park Bathrooms (Rodeo/Cemetery/Skate Parks)	220,000
· Bike and Pedestrian Plan Improvements	240,000
· City Center Medians/Streetscapes	500,000
· Silverlake - Woodhaven Park	500,000
· Library Capital Project	100,000
· Community Development Building Extension & Move Salt Shed	100,000
TOTAL	\$ 6,505,000

Capital

# GENERAL FUND CAPITAL PROJECTS

## CAPITAL IMPROVEMENTS DETAILS: FUND 47

Fund 47- Capital Projects- General Fund							
Department- 0							
EXPENDITURES		2016 Actuals	2017 Actuals	2018 Actuals	2019 Approved	2019 Projected	2020 Adopted
<b>Streets</b>							
47-80-44100-7100	USP - PE Pkwy Median Landscape	20,788	301,284	15,077	600,000	500,000	
47-80-44100-7101	USP - PE Pkwy Widening at Hidden Hollow			32,013	450,000	418,837	
47-80-44100-7102	USP - EM Blvd East Pulverize/Pave		545,772				
47-81-44100-7006	Bobby Wren Blvd. Construction	12,906	562,891	29,235			
47-81-44100-7008	Salt Shed		243,353	12,586			
47-81-44100-7014	Traffic Signals			118,712	1,000,000	1,000,000	
47-81-44100-7015	PE Pkwy Widening at Hidden Hollow				2,400,000	2,400,000	
47-81-44100-7016	Road Paving Projects (Priority 1)	1,098,015	24,417				
47-81-44100-7018	Road Improvements for Signal @ Sunset & 73		291,683				
47-81-44100-7019	Misc. Street Dept Projects	24,381	43,247				
47-81-44100-7021	Golden Eagle Rd.			80,000			
47-81-44100-7020	Pony Express Widening Project (East Side)		14,378	62,528			
47-81-44100-7022	Aviator Ave. Extension			5,500	1,005,000	1,004,660	
47-81-44100-7023	Facebook Pony Express South Extension				6,932,000	6,932,000	
47-81-44100-7024	St. Andrews Dr. Reimbursement Agreement				116,000	115,506	
47-81-44100-7025	New Streetlights (Developer Installs)				400,000	400,000	
<b>Parks</b>							
47-80-45100-7100	USP - Cory Wride Memorial Park		212,690	3,475,345			
47-80-45100-7102	USP - Nolen Park-Pavilion/Pad		53,013				
47-80-45100-7103	USP - Bike Park Improvements	8,400	21,546				
47-80-45100-7104	USP - Park Bathrooms (Various)		224,969				
47-80-45100-7105	USP - Trail Additions		35,825	80,454			40,000
47-80-45100-7106	USP - City Center Streetscape Landscape			5,831		8,437	1,000,000
47-80-45100-7108	USP - Hidden Canyon Detention		519	21,928			
47-80-45100-7112	USP - Neighborhood Match Grant			15,235		48,617	
47-80-45100-	USP - Eagle Park Pavilion				50,000	50,000	
47-80-45100-	USP - Recreation Facilities						2,600,000
47-81-45100-7001	Cory Wride Memorial Park	363,476	1,529,244	2,444,319	650,000	650,000	20,000
47-81-45100-7021	Smith Ranch Park			(685)			250,000
47-81-45100-7024	Misc. Parks	163,197	8,400	25,998			535,000
47-81-45100-7026	Pony Express Trail						
47-81-45100-7027	Cemetery	48,395		80,120			
47-81-45100-7028	Trees			555		2,537	
47-81-45100-7029	Hidden Canyon Park			29,698			
47-81-45100-7031	Eagle Park Entrance	142,782		13,823			
47-81-45100-7034	Skid Steer with Tracks (Parks & Cemetery)	55,559					
47-81-45100-7035	Match Sweetwater HOA Play Structure		28,537				
47-81-45100-7036	City Entrance/Wayfinding Signs				60,000	60,000	400,000
47-81-45100-7037	Mountain Bike Trail Signs				5,000	5,000	
47-81-45100-7038	Petroglyph Signs				5,000	5,000	
47-81-45100-7039	Safe Routes to Blackridge Elementary				151,230	151,230	
47-81-45100-7040	Park Bathrooms (Rodeo/Cemetery/Skate Park)				140,000	140,000	220,000
47-81-45100-	Bike and Pedestrian Plan Improvements						240,000
47-81-45100-	City Center Medians/Streetscapes						500,000
47-81-45100-	Silverlake - Woodhaven Park						500,000
<b>Other GF Projects</b>							
47-80-45100-7111	USP - 20th Anniversary Campaign		3,661				
47-81-41710-7001	General Plan Rewrite		12,000	2,000			
47-81-41950-7002	Misc Facilities Projects		23,846			53,617	
47-81-41950-7003	Community Development Building Basement	246,416	80,631				
47-81-45100-7111	Land and Rights of Way						100,000
47-81-45800-7211	Library Capital Project						
47-81-41955-7001	Security Cameras (City Hall, Energy, etc.)						
47-81-41950-7002	Misc. Projects from List			141,525			
47-81-41950-7002	CD Bldg Extension & Move Salt Shed						100,000
<b>Expenditure Total:</b>		<b>2,223,823</b>	<b>4,444,671</b>	<b>6,597,298</b>	<b>13,964,230</b>	<b>13,945,441</b>	<b>6,505,000</b>

REVENUES		2016 Actuals	2017 Actuals	2018 Actuals	2019 Approved	2019 Projected	2020 Adopted
47-00-33110-0000	UDOT Grant (Sweetwater trail)						
47-00-33110-0000	EDI Federal Grant Proceeds		13,823				
47-00-33112-0000	Recreational Trails Grant						
47-00-33310-0000	County Recreation Allotment	13,292					
47-00-33320-0000	Safe Routes to School Grant				151,230	151,230	
47-00-33330-0000	MAG Funding				1,650,000	1,650,000	
47-00-33400-0000	Misc State Grant Revenue			105,767			
47-00-34525-0000	Dev. Agreement - Facilities						
47-00-37010-0000	Interest Revenue	1,107	1,736	2,781			
47-00-39705-0000	Park Donations Restricted	3,089					
47-00-39710-0000	Contributions From Developer				8,942,000	8,942,000	
47-00-39715-0000	Contributions for Parks						
47-00-39730-0000	Contributions - General						
47-00-39740-0000	Neighborhood Match Revenue		15,000	22,075			
47-00-38170-0000	Due From SID 97-1						60,000
47-00-38110-0000	Due From General Fund Balance	1,549,151	1,846,435	1,750,000		2,557,000	
47-00-38111-0000	Due From Water Impact Fee Fund				89,000	88,910	
47-00-38112-0000	Due From Wastewater Impact Fee Fund				30,000	29,871	
47-00-38117-0000	Due From Storm Water Impact Fee Fund				75,000	74,853	
47-00-38118-0000	Due From Transportation Impact Fee Fund		550,000		811,000	811,026	
47-00-38115-0000	Due From Parks Impact Fee Fund	100,000	1,200,000	640,000			520,000
47-00-38153-0000	Due From Electric Utility Sale Proceeds (USP)	152,184	653,892				
47-00-38155-0000	Due From Gas Utility Sale Proceeds (USP)		2,181,383	3,500,000	1,100,000	1,025,891	3,100,000
	Use of Fund Balance Reserve						2,745,000
<b>Revenue Total:</b>		<b>1,818,823</b>	<b>6,462,269</b>	<b>6,020,624</b>	<b>12,848,230</b>	<b>15,330,781</b>	<b>6,425,000</b>

BALANCE SUMMARY		2016 Actuals	2017 Actuals	2018 Actuals	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(404,998)	2,017,596	(576,673)	(1,116,000)	1,385,340	(80,000)
Fund Balance (Deficit)- Beginning:		405,031	33	2,017,631	1,440,957	1,440,957	2,826,298
Use of Fund Balance Reserve:					-	-	(2,745,000)
<b>Fund Balance (Deficit)- Ending:</b>		<b>33</b>	<b>2,017,631</b>	<b>1,440,957</b>	<b>324,957</b>	<b>2,826,298</b>	<b>1,298</b>

# SEWER CAPITAL PROJECTS

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## FUND 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 is collected by a series of lines and transported to the City's Wastewater Treatment Plant. Once treated, the wastewater is stored in two large lagoons, and later applied in a land application process to irrigate alfalfa. There are currently no expenditures or revenues related to sewer capital projects.

# WATER CAPITAL PROJECTS

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## FUND OVERVIEW

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

The City's water distribution system is serviced by 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. There are currently no expenditures or revenues related to water capital projects.

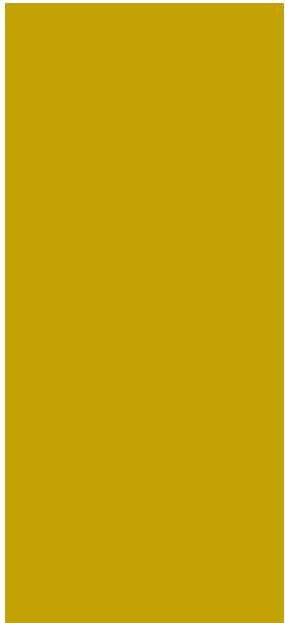






# X. Debt Service

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# Debt Service Overview

## DEBT SERVICE 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 annual debt service payments. Specifically, these funds were established so that monies could be transferred from the appropriate Enterprise or General Fund to cover the debt service requirements. Disbursements are then posted out of Debt Service Funds.

## CITY USE OF DEBT

When Eagle Mountain City was incorporated in 1996, minimal infrastructure existed in the City. Eagle Mountain approached the established utility service companies about expanding their services into the newly-formed City; however, these utility companies required Eagle Mountain City to cover part of the cost to expand their facilities to service the City. As a result of this requirement, the City Council at the time voted to borrow substantial sums of money to have Eagle Mountain construct, operate, and maintain services which included electricity, natural gas, streets, water, sewer, and storm drain.

After much analysis and consideration, Eagle Mountain voted four years ago to sell its electricity and natural gas to Rocky Mountain Power and Questar Gas, respectively. At the time of the sale, the City still owed money on the gas and electric bonds that were taken out to build and maintain its infrastructure. Information regarding these bonds has been removed from the budget document for multiple reasons: 1) Previously, the City had moved from repaying these bonds from the gas and electric debt service fund to repaying directly from the gas and electric funds. This resulted in the gas and electric debt service fund summary showing history from 2012 only. 2) A large chunk of these bonds were paid off as soon as the proceeds from the utility sale were received by the City. However, a balance remains because the bond issuers did not want the entire bond paid back at one time. The City has reserved the portion of the proceeds that will completely pay back the gas and electric bonds. These funds are currently being held in escrow.

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



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

State statute limits the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The last evaluation of the City's worth was conducted in 2017 and placed the value of the city at \$2,156,382,254, allowing a debt limit of \$86,255,290. Additionally, state statute allows for an additional 8% to be used for water, sewer, or other projects, resulting in a total debt limit of 12% of assessed value.

## SPECIAL ASSESSMENT AREA (SAA)

A number of SAA's (formerly known as SID's) have been established within the City. The areas were established to finance the acquisition and construction of specific improvements that developers and the City did not finance on their own.

To finance these Districts, the City issues bonds in its name under a Special Revenue arrangement. Developers/landowners are assessed annually, on a per acre basis, to determine the amount of money required to pay the debt service on the bonds. All lots sold or transferred within the area are required to pay the entire assessment at the time of sale or transfer of ownership. This money, known as a prepayment, is used to pay debt service on bonds. Land that has thus been sold or title-transferred is removed from the annual assessment list.

The City currently has one SAA within the City: both in the North area - 2013 SID (SAA 2013-1).

## REVENUE BONDS

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's water and sewer utilities are pledged for the repayment of debt. Revenue bonds are perceived as having fewer resources available for repayment as compared to General Obligation (GO) Bonds, and therefore do not receive as low interest rates as GO Bonds.

## GENERAL OBLIGATION BONDS

The City currently has no General Obligation debts. GO bonds work by pledging the full faith and resources of the City to pay debt obligations. These are considered safer than revenue bonds and therefore the City can obtain better interest rates on GO bonds. However, GO bonds require voter approval via ballot whereas revenue bonds do not. The City has attempted to issue GO bonds in the past, but citizens voted down the bonds.

# Debt Service Summary

## CITY DEBT SUMMARY

As of the end of FY 2019, the City had \$23.38 million in outstanding debt, not including the previously discussed gas and electric bonds. The total debt payment for this year is \$1.9 million. The amount to be paid from the Debt Service Fund is \$497,082. The table below summarizes each bond the City has. Transportation FY 2020 is an Infrastructure Bank Loan with the State of Utah. The 2013 SID is a Special Assessment Area. The other five bonds are revenue bonds. The '13, '14, '18 water and sewer bonds were used to build water and sewer infrastructure.

### FY 2020 DEBT SERVICE SUMMARY

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
Transportation FY 2020	2020	2036	1,825,707	1%	231,526
2013 SID (SAA 2013-1)	2015	2033	1,060,000	8%	152,919
DEQ Bond - 2008 Sewer Bond	2009	2026	4,850,000	1%	361,600
2013 Water & Sewer Bond	2013	2034	1,910,000	1.80%	143,727
2014 Water & Sewer Bond	2014	2034	9,685,000	1.96-3.91%	379,150
2018-A Water & Sewer Bond	2008	2031	2,790,000	4%-5%	568,825
2018-B Water & Sewer Bond	2018	2034	1,259,000	1.00%	45,329
TOTAL			23,379,707		1,883,076

### FY 2020 REVENUE SUMMARY

Source	Revenue
98-1 SID	\$ -
2013-1 SAA	\$ 208,000
2000-1 SID	\$ -
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 300,010
98-3 SID	\$ 150,000
Total:	\$ 658,010

### FY 2020 EXPENSE SUMMARY

Fund	Expenditure
98-1 SID	\$ 389,853
2013-1 SAA	\$ 137,062
2000-1 SID	\$ -
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 240,020
98-3 SID	\$ 120,000
Total:	\$ 886,935

\*The Water and Sewer Bonds are paid directly out of their respective Enterprise Funds instead of as a transfer from an Enterprise Fund to a Debt Service Fund.



# Transportation FY 2020

## DEBT PURPOSE

Utah State Infrastructure Bank Loan for widening Pony Express Parkway from 2 lanes to 4 from Lake Mountain Rd. to Frontier M.S. (Midvalley Rd.)

## DEBT SCHEDULE

The original amount borrowed was \$2 million. This bond requires an annual installment of interest and principal due beginning December 2019 through December 2036, bearing an interest rate of 2.98%. The debt service schedule for this bond is as follows:

### TRANSPORTATION FY 2020 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 174,293	\$ 57,233	\$ 231,526	\$ 1,825,707
2021	\$ 179,558	\$ 51,968	\$ 231,526	\$ 1,646,149
2022	\$ 184,981	\$ 46,541	\$ 231,522	\$ 1,461,168
2023	\$ 190,570	\$ 40,955	\$ 231,525	\$ 1,270,598
2024	\$ 196,328	\$ 35,196	\$ 231,524	\$ 1,074,270
2025	\$ 202,258	\$ 29,266	\$ 231,524	\$ 872,012
2026	\$ 208,368	\$ 23,156	\$ 231,524	\$ 663,644
2027	\$ 214,664	\$ 16,859	\$ 231,523	\$ 448,980
2028	\$ 221,149	\$ 10,376	\$ 231,525	\$ 227,831
2029	\$ 227,831	\$ 3,694	\$ 231,525	\$ -
TOTAL	\$ 2,000,000	\$ 315,244	\$ 2,315,244	\$ -

Debt



# 2013 SID (SAA 2013-1)

## DEBT PURPOSE

The City has designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt, concrete, sanitary sewer, storm drain, and culinary water improvements and related expenses.

## DEBT SCHEDULE

The original amount borrowed was \$2.4 million. This bond requires an annual installment of interest and principal due beginning November 2014 through May 2033, bearing an interest rate of 5%. The bond is callable May 1, 2022. The debt service schedule for this bond is as follows:

### 2013 SID DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 60,000	\$ 92,919	\$ 152,919	\$ 1,060,000
2021	\$ 65,000	\$ 89,769	\$ 154,769	\$ 995,000
2022	\$ 60,000	\$ 86,194	\$ 146,194	\$ 935,000
2023	\$ 65,000	\$ 82,344	\$ 147,344	\$ 870,000
2024	\$ 70,000	\$ 78,178	\$ 148,178	\$ 800,000
2025	\$ 70,000	\$ 71,875	\$ 141,875	\$ 730,000
2026	\$ 75,000	\$ 65,313	\$ 140,313	\$ 655,000
2027	\$ 80,000	\$ 58,225	\$ 138,225	\$ 575,000
2028	\$ 85,000	\$ 50,875	\$ 135,875	\$ 490,000
2029	\$ 90,000	\$ 43,000	\$ 133,000	\$ 400,000
2030	\$ 90,000	\$ 36,250	\$ 126,250	\$ 310,000
2031	\$ 100,000	\$ 27,000	\$ 127,000	\$ 210,000
2032	\$ 100,000	\$ 18,500	\$ 118,500	\$ 110,000
2033	\$ 110,000	\$ 9,500	\$ 119,500	\$ -
TOTAL	\$ 1,120,000	\$ 809,942	\$ 1,929,942	\$ -

Debt

# 2013 SID (SAA 2013-1)

## Fund 72: 2013 AA

EXPENDITURES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
72-71-47172-4140	Banking Fees		1,620	1,620	1,600	1,750	1,750
72-71-47172-8111	Principal	950,000	180,000	155,000	55,000	50,000	55,000
72-71-47172-8121	Interest	85,219	63,006	56,119	54,468	49,812	48,312
72-71-47172-8151	Paying Agent Fees	6,800	5,992	8,033	12,000	12,000	12,000
72-71-47172-9110	Administration Overhead	20,000	20,000			40,000	20,000
72-81-72000-6600	Reimbursement of Bond Proceeds	26,344					
Total Financing Uses:		1,088,363	270,618	220,772	123,068	153,562	137,062

REVENUES		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
72-00-34311-0000	Assessments Collected	958,661	250,663	228,830	200,000	200,000	200,000
72-00-34861-0000	Equity Buy-In						
72-00-34862-0000	Equity Buy-In						
72-00-37010-0000	Interest	1,913	2,654	4,053	3,500	8,050	8,000
72-00-39111-0000	SAA Proceeds						
Total Financing Sources:		960,574	253,316	232,883	203,500	208,050	208,000

BALANCE SUMMARY		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(127,789)	(17,301)	12,111	80,432	54,488	70,938
Fund Balance (Deficit)- Beginning:		424,988	297,199	279,898	292,009	292,009	346,497
Fund Balance (Deficit)- Ending:		297,199	279,898	292,009	372,441	346,497	417,435

# DEQ 2008 Sewer Bond

## DEBT PURPOSE

The DEQ/2008 Sewer Bond was used to fund the construction of the new Wastewater Treatment Plant in the South Service Area.

## DEBT SCHEDULE

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028, bearing an interest rate of 1.00%. The bond may be called anytime. The repayment will be from the sewer fund which can be seen on the next page. The debt service schedule for this bond is as follows:

2008 DEQ SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 310,000	\$ 51,600	\$ 361,600	\$ 4,850,000
2021	\$ 340,000	\$ 48,500	\$ 388,500	\$ 4,510,000
2022	\$ 375,000	\$ 45,100	\$ 420,100	\$ 4,135,000
2023	\$ 410,000	\$ 41,350	\$ 451,350	\$ 3,725,000
2024	\$ 430,000	\$ 37,250	\$ 467,250	\$ 3,295,000
2025	\$ 460,000	\$ 32,950	\$ 492,950	\$ 2,835,000
2026	\$ 495,000	\$ 28,350	\$ 523,350	\$ 2,340,000
2027	\$ 530,000	\$ 23,400	\$ 553,400	\$ 1,810,000
2028	\$ 560,000	\$ 18,100	\$ 578,100	\$ 1,250,000
2029	\$ 600,000	\$ 12,500	\$ 612,500	\$ 650,000
2030	\$ 650,000	\$ 6,500	\$ 656,500	\$ -
<b>TOTAL</b>	<b>\$ 5,160,000</b>	<b>\$ 345,600</b>	<b>\$ 5,505,600</b>	<b>\$ -</b>

Debt

# 2013 Water & Sewer Bond

## DEBT PURPOSE

The 2013 Water Quality Revenue Bond series was issued for water system improvements within the City.

## DEBT SCHEDULE

The original amount borrowed with the 2013 Water & Sewer Revenue Bond was \$2,536,000. This bond series requires an annual installment of interest and principal due beginning May 2013 through May 2033, bearing an interest rate of 1.72%. The debt payment this year amounts to \$143,567. The repayment will be from the water and sewer funds. The bond is callable anytime. The debt service schedule for this bond is as follows:

### 2013 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 109,000	\$ 34,727	\$ 143,727	\$ 1,910,000
2021	\$ 111,000	\$ 32,852	\$ 143,852	\$ 1,799,000
2022	\$ 113,000	\$ 30,943	\$ 143,943	\$ 1,686,000
2023	\$ 114,000	\$ 28,999	\$ 142,999	\$ 1,572,000
2024	\$ 131,000	\$ 27,038	\$ 158,038	\$ 1,441,000
2025	\$ 133,000	\$ 24,785	\$ 157,785	\$ 1,308,000
2026	\$ 136,000	\$ 22,498	\$ 158,498	\$ 1,172,000
2027	\$ 138,000	\$ 20,158	\$ 158,158	\$ 1,034,000
2028	\$ 140,000	\$ 17,785	\$ 157,785	\$ 894,000
2029	\$ 143,000	\$ 15,377	\$ 158,377	\$ 751,000
2030	\$ 145,000	\$ 12,917	\$ 157,917	\$ 606,000
2031	\$ 148,000	\$ 10,423	\$ 158,423	\$ 458,000
2032	\$ 150,000	\$ 7,878	\$ 157,878	\$ 308,000
2033	\$ 153,000	\$ 5,298	\$ 158,298	\$ 155,000
2034	\$ 155,000	\$ 2,666	\$ 157,666	\$ -
<b>TOTAL</b>	<b>\$ 1,864,000</b>	<b>\$ 291,678</b>	<b>\$ 2,155,678</b>	<b>\$ -</b>

Debt

# 2014 Water & Sewer Bond

## CITY DEBT SUMMARY

This Bond refunded a portion of the 2008 Water & Sewer Revenue Bond and is used for the same projects identified there.

## DEBT SCHEDULE

This bond refunded a portion of the series 2007 Revenue Bonds. This bond requires annual installments of interest and principal due beginning November 2021 through November 2032, bearing interest ranging from 1.96% to 3.91%. This year's debt payment totals \$379,150. The bond may be called on November 15, 2024. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

### 2014 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ -	\$ 379,150	\$ 379,150	\$ 9,685,000
2021	\$ 120,000	\$ 377,650	\$ 497,650	\$ 9,565,000
2022	\$ 185,000	\$ 373,375	\$ 558,375	\$ 9,380,000
2023	\$ 225,000	\$ 367,225	\$ 592,225	\$ 9,155,000
2024	\$ 235,000	\$ 360,325	\$ 595,325	\$ 8,920,000
2025	\$ 255,000	\$ 351,700	\$ 606,700	\$ 8,665,000
2026	\$ 285,000	\$ 340,900	\$ 625,900	\$ 8,380,000
2027	\$ 890,000	\$ 317,400	\$ 1,207,400	\$ 7,490,000
2028	\$ 940,000	\$ 280,800	\$ 1,220,800	\$ 6,550,000
2029	\$ 980,000	\$ 242,400	\$ 1,222,400	\$ 5,570,000
2030	\$ 1,735,000	\$ 188,100	\$ 1,923,100	\$ 3,835,000
2031	\$ 1,855,000	\$ 116,300	\$ 1,971,300	\$ 1,980,000
2032	\$ 1,980,000	\$ 39,600	\$ 2,019,600	\$ -
<b>TOTAL</b>	<b>\$ 9,685,000</b>	<b>\$ 3,734,925</b>	<b>\$ 13,419,925</b>	<b>\$ -</b>

Debt

# 2018-A Water & Sewer Bond

## DEBT PURPOSE

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

## DEBT SCHEDULE

The original amount borrowed with the Water & Sewer Revenue Bond was \$8.7 million. The series 2007 Revenue Bonds were issued to retire the series 2000 bonds. An additional amount was borrowed to fund new wells, a 2 million gallon water storage tank, and purchase water rights through CWP. This bond requires annual installments of interest and principal due beginning November 2008 through November 2031, bearing interest ranging from 4.0% to 5.0%. This year's debt payment totals \$572,325. The bond has been refinanced and is now called the 2018 Water and Sewer Bond. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

### 2018-A WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 455,000	\$ 113,825	\$ 568,825	\$ 2,790,000
2021	\$ 460,000	\$ 100,100	\$ 560,100	\$ 2,330,000
2022	\$ 485,000	\$ 83,500	\$ 568,500	\$ 1,845,000
2023	\$ 495,000	\$ 63,900	\$ 558,900	\$ 1,350,000
2024	\$ 520,000	\$ 43,600	\$ 563,600	\$ 830,000
2025	\$ 545,000	\$ 22,300	\$ 567,300	\$ 285,000
2026	\$ 285,000	\$ 5,700	\$ 290,700	\$ -
TOTAL	\$ 3,245,000	\$ 432,925	\$ 3,677,925	\$ -

Debt



# 2018-B Water & Sewer Bond

## CITY DEBT SUMMARY

White Hills Sewer Line (to replace previously existing lagoon which was in place before annexation)

## DEBT SCHEDULE

The original amount borrowed was \$1,283,000. This bond requires an annual installment of interest and principal due beginning December 1, 2018 through December 20148, bearing an interest rate of 1.00%. The bond may be called anytime. The repayment will be from the sewer fund which can be seen on the next page. The debt service schedule for this bond is as follows:

### 2018-B WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2020	\$ 24,000	\$ 21,329	\$ 45,329	\$ 1,259,000
2021	\$ 24,000	\$ 17,561	\$ 41,561	\$ 1,235,000
2022	\$ 25,000	\$ 17,321	\$ 42,321	\$ 1,210,000
2023	\$ 26,000	\$ 17,071	\$ 43,071	\$ 1,184,000
2024	\$ 27,000	\$ 16,811	\$ 43,811	\$ 1,157,000
2025	\$ 28,000	\$ 16,541	\$ 44,541	\$ 1,129,000
2026	\$ 28,000	\$ 16,261	\$ 44,261	\$ 1,101,000
2027	\$ 29,000	\$ 15,691	\$ 44,691	\$ 1,072,000
2028	\$ 29,000	\$ 15,401	\$ 44,401	\$ 1,043,000
2029	\$ 30,000	\$ 10,130	\$ 40,130	\$ 1,013,000
2030	\$ 31,000	\$ 9,820	\$ 40,820	\$ 982,000
2031	\$ 32,000	\$ 9,500	\$ 41,500	\$ 950,000
2032	\$ 33,000	\$ 9,170	\$ 42,170	\$ 917,000
2033	\$ 34,000	\$ 8,830	\$ 42,830	\$ 883,000
2034	\$ 35,000	\$ 8,480	\$ 43,480	\$ 848,000
<b>TOTAL</b>	<b>\$ 435,000</b>	<b>\$ 209,917</b>	<b>\$ 644,917</b>	<b>\$ -</b>

Debt

# 2018-B Water & Sewer Bond

Water Debt Service		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
51-71-47100-8111	Principal S07 & S14 W&S				209,150	209,150	213,850
51-71-47100-8112	Principal S13 W&S				107,000	107,000	107,000
51-71-47100-8121	Interest S07 & S14 W&S	278,549	225,572	221,507	238,043	238,043	231,699
51-71-47100-8122	Interest - S13 W&S	40,117	38,425	36,653	36,567	36,567	34,606
51-71-47100-8131	Bond Refunding Cost	28,822	28,822	28,822			
51-71-47100-8132	Bond Issuance Cost			37,238			
51-71-47100-8151	Paying Agent Fee	3,887	10,637	7,456		7,450	
	Principal Paid on Capital Debt					15,300	
<b>Total:</b>		<b>351,375</b>	<b>303,455</b>	<b>331,675</b>	<b>590,760</b>	<b>613,510</b>	<b>587,155</b>

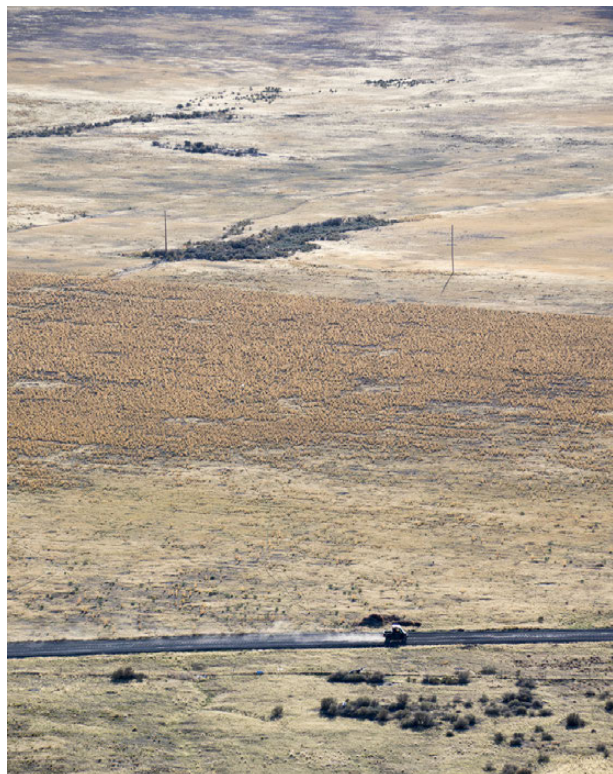
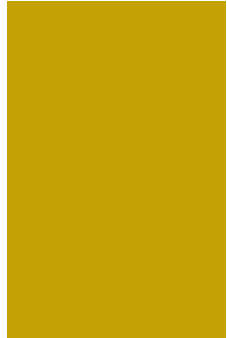
Sewer Debt Service		2016 Actual	2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
52-71-47100-8111	Principal S07 & S14 W&S				235,850	235,850	241,150
52-71-47100-8112	Principal DEQ				275,000	331,000	310,000
52-71-47100-8121	Interest S07 & S14 W&S	369,299	303,028	176,489	268,432	268,432	261,277
52-71-47100-8122	Interest DEQ	60,780	58,950	52,760	54,350	52,976	50,690
52-71-47100-8131	Bond Refunding Cost	38,205	38,205	38,205			
52-71-47100-8132	Bond Issuance Cost			49,362		47,133	
52-71-47100-8151	Paying Agent Fee	3,164	3,164	4,594		2,000	
<b>Total:</b>		<b>471,447</b>	<b>403,347</b>	<b>321,410</b>	<b>833,632</b>	<b>937,391</b>	<b>863,117</b>





# XI. Redevelopment Agency

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# Redevelopment Agency Summary

## RDA SUMMARY

The Eagle Mountain RDA is made up of three difference areas that include the Parkside Community Development Project Area (Parkside CDA), the Economic Development Project Area 2012-1 (EDA 2012-1), and the Sweetwater Community Reinvestment Area (Sweetwater CRA). The Sweetwater CRA is the newest economic development area in Eagle Mountain and has not triggered the needed value to create a budget at this point in time. Detailed descriptions of both the EDA 2012-1 and Parkside CDA are included in this section of the budget.

### FY 2020 SUMMARY

Fund 80- Eagle Mountain Redevelopment Agency Revenue & Expenditure Summary					
<b>GENERAL FUND SUMMARY EXPENDITURES</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
EDA 2012-1 Expenditures	23,741	34,748	38,825	81,489	77,873
Parkside CDA Expenditures	-	31,692	18,413	19,844	18,560
<b>Expenditure Total:</b>	<b>23,741</b>	<b>66,440</b>	<b>57,238</b>	<b>101,333</b>	<b>96,433</b>
<b>GENERAL FUND SUMMARY REVENUES</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
EDA 2012-1 Revenues	24,991	36,801	38,826	81,490	77,873
Parkside CDA Revenues	15,344	17,792	18,413	19,844	18,560
Use of Fund Balance Reserve					
<b>Revenue Total:</b>	<b>40,335</b>	<b>54,593</b>	<b>57,239</b>	<b>101,334</b>	<b>96,433</b>
<b>GENERAL FUND BALANCE SUMMARY</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Approved</b>	<b>2019 Projected</b>	<b>2020 Adopted</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	16,594	(11,847)	1	1	-
Fund Balance (Deficit)- Beginning:	-	16,594	4,746	4,746	4,747
Use of Fund Balance Reserve:	-	-	-	-	-
<b>Fund Balance (Deficit)- Ending:</b>	<b>16,594</b>	<b>4,746</b>	<b>4,747</b>	<b>4,747</b>	<b>4,747</b>

## EDA 2012-1 PURPOSE

The ST 2013 (formerly known as SAA 2006, which was formerly known as 2000-1 SID) bond was used to acquire and construct irrigation and landscaping improvements, road improvements, fencing, trails, curbs, gutters, utilities, a gas regulator station, and a North Service Area well and storage tank.

Fund 80 - ECONOMIC DEVELOPMENT AREA (EDA) 2012-1						
EXPENDITURES		2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
80-47-80000-4320	Consulting Services					
80-47-80000-6451	Public Infrastructure Fund (Roads, Utilities, etc.)	23,741	34,748	36,884	77,415	73,979
80-61-48000-9110	EDA Administration (5%)			1,941	4,074	3,894
Expenditure Total:		23,741	34,748	38,825	81,489	77,873
REVENUE		2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
80-00-31109-0000	EDA 2012-1 Property Tax	24,991	36,801	38,826	81,490	77,873
Revenue Total:		24,991	36,801	38,826	81,490	77,873



# CDA

## CDA PURPOSE

The City has designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt, concrete, sanitary sewer, storm drain, and culinary water improvements and related expenses.

## CDA

Fund 80 - COMMUNITY DEVELOPMENT AREA (PARKSIDE CDA)						
EXPENDITURES		2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
80-47-80000-4320	Consulting Services					
80-47-80000-6450	Developer Incentive Fund (Major Retailer TIF)		31,692	17,492	18,852	17,632
80-61-48000-9110	CDA Administration (5%)			921	992	928
Expenditure Total:		-	31,692	18,413	19,844	18,560
REVENUE		2017 Actual	2018 Actual	2019 Approved	2019 Projected	2020 Adopted
80-00-31110-0000	Parkside CDA Property Tax	15,344	17,792	18,413	19,844	18,560
Revenue Total:		15,344	17,792	18,413	19,844	18,560

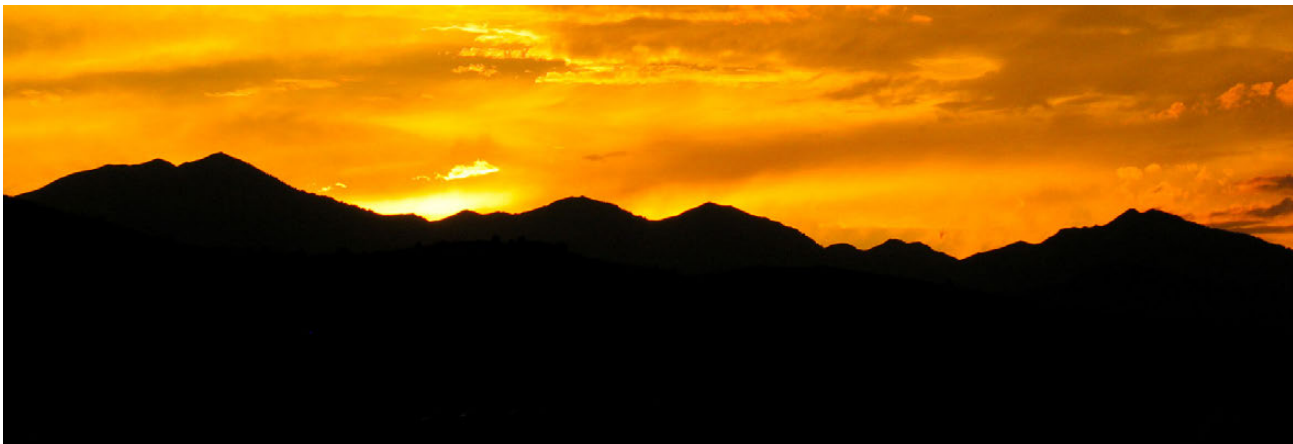
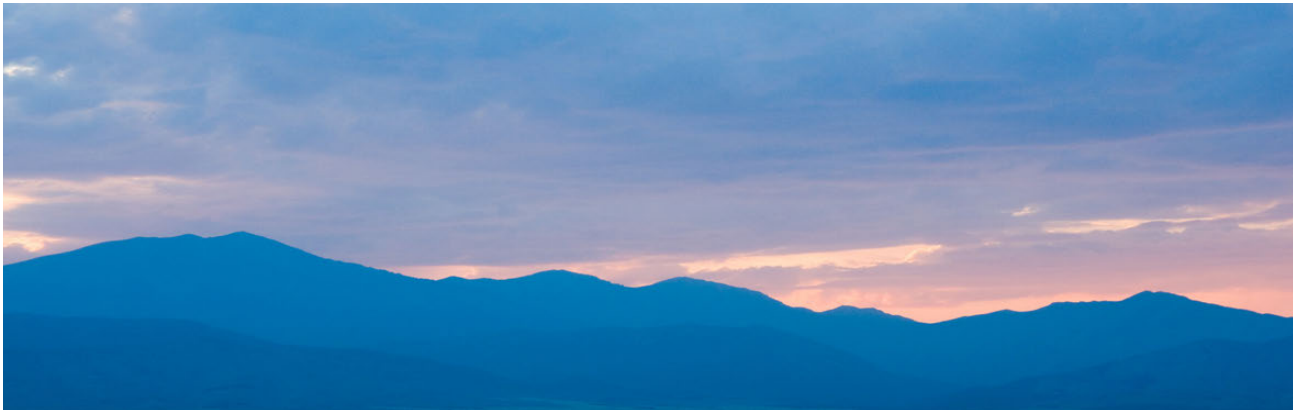
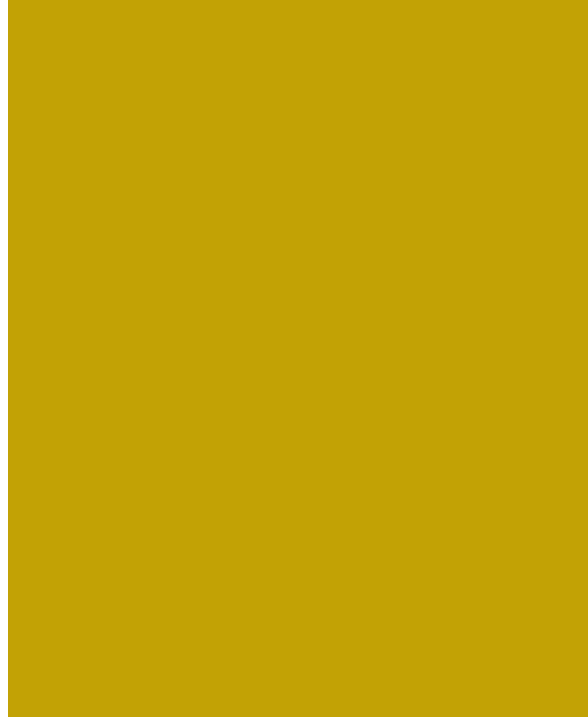
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# DEMOGRAPHICS

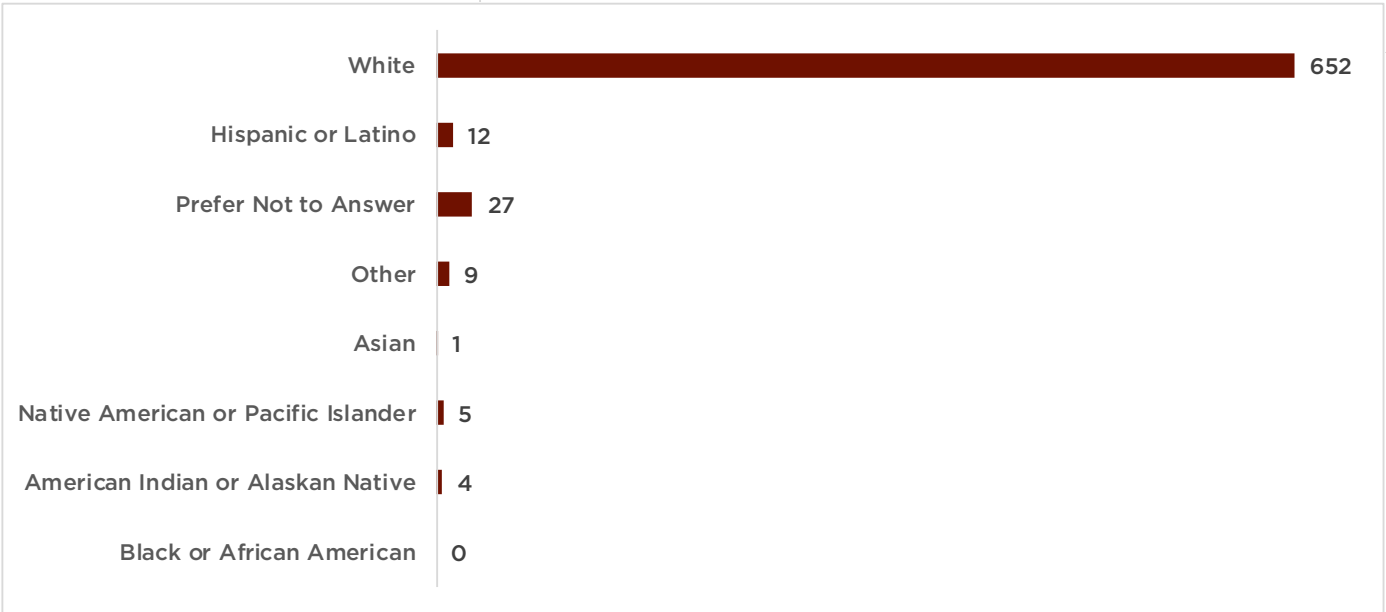
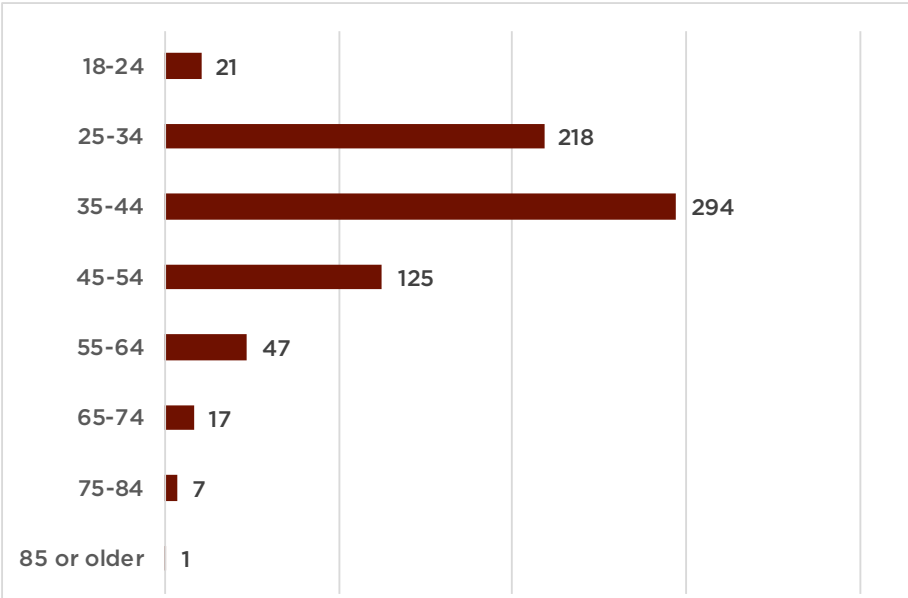
## SOURCE OF DEMOGRAPHICS

The following charts and graphs are based on information gathered from the annual Citizen Satisfaction Survey, the results of which may be found in the next section. Our sample size included roughly 1000 Eagle Mountain Residents over the age of 18 and is large enough to make valid conclusions about the demographics of Eagle Mountain's population.

### Gender



### Age

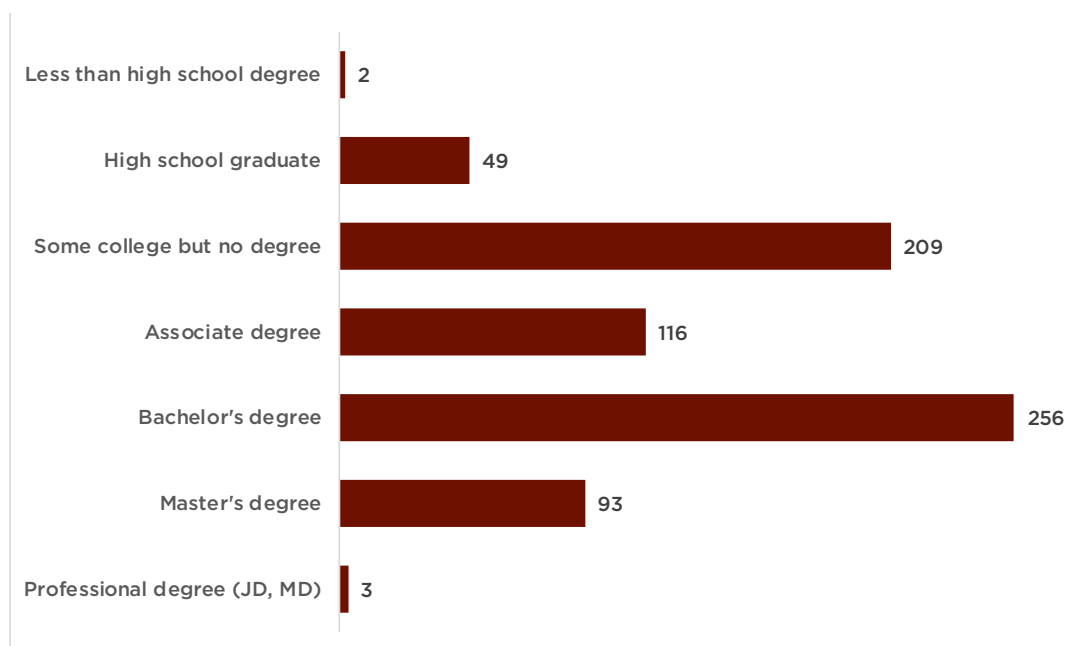




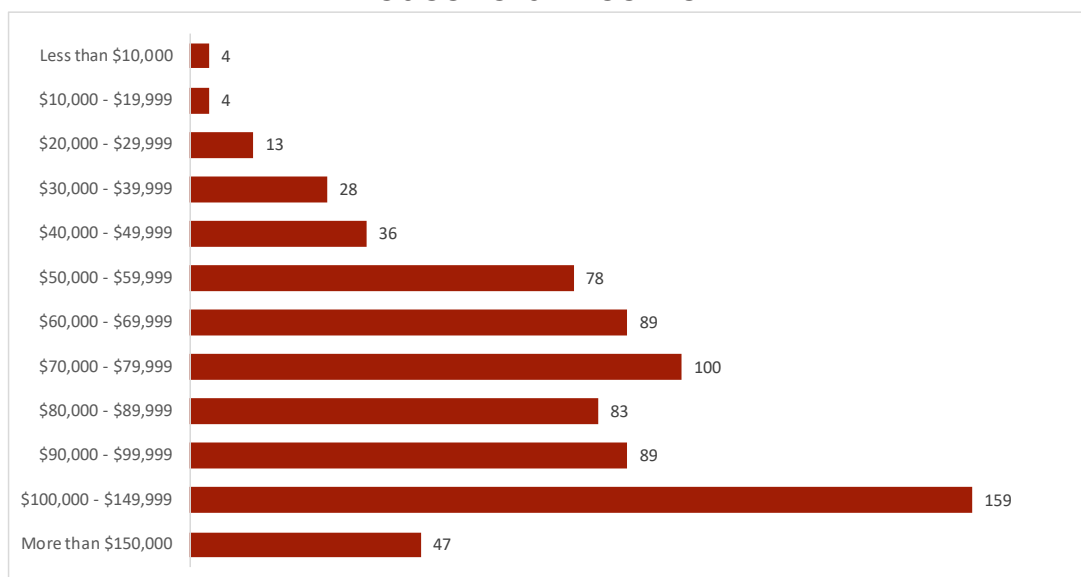
## Percent of Renters & Homeowners



## Level of Education



## Household Income





# CITIZEN SURVEY RESULTS

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## ABOUT THE CITIZEN SURVEY

The Eagle Mountain Citizen Survey is an annual survey conducted by City administration to gauge public opinion and satisfaction on various aspects of City operations. The 2019 Citizen Survey was offered between July 30, 2018 and August 16, 2019, and was sent by email (using emails from billing and Everbridge) and posted on the City's website and social network pages. Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and potential participants could opt-out of completing the survey. We attempted to alleviate this by distributing the survey by email. While participating this way was still voluntary, participants were both more aware of the survey and may have been more willing to complete the survey when paying his or her utility bill. After distributing the survey in these various methods, the sample was large enough to reflect our population.

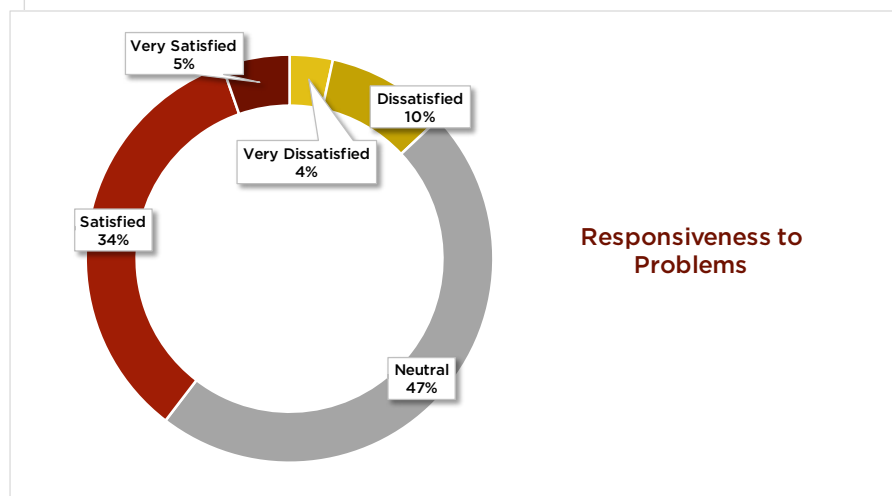
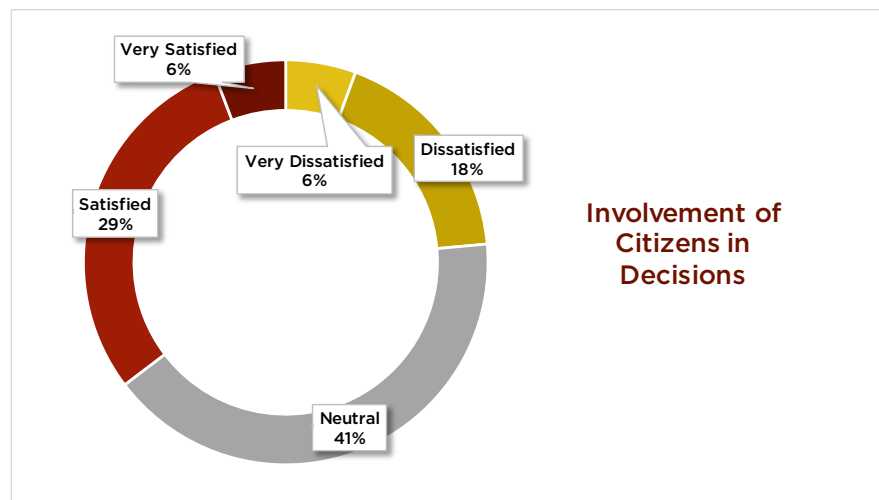
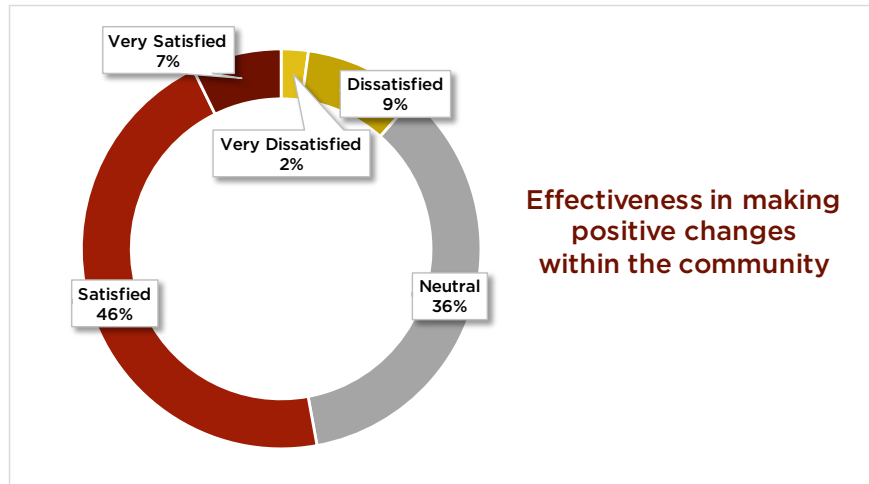
In total, there were 995 completed responses. The survey had 64 questions, including supplemental and optional questions, and took approximately 15 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in the aggregate. The following provides a briefing of the survey responses.

### Did you complete the survey last year?



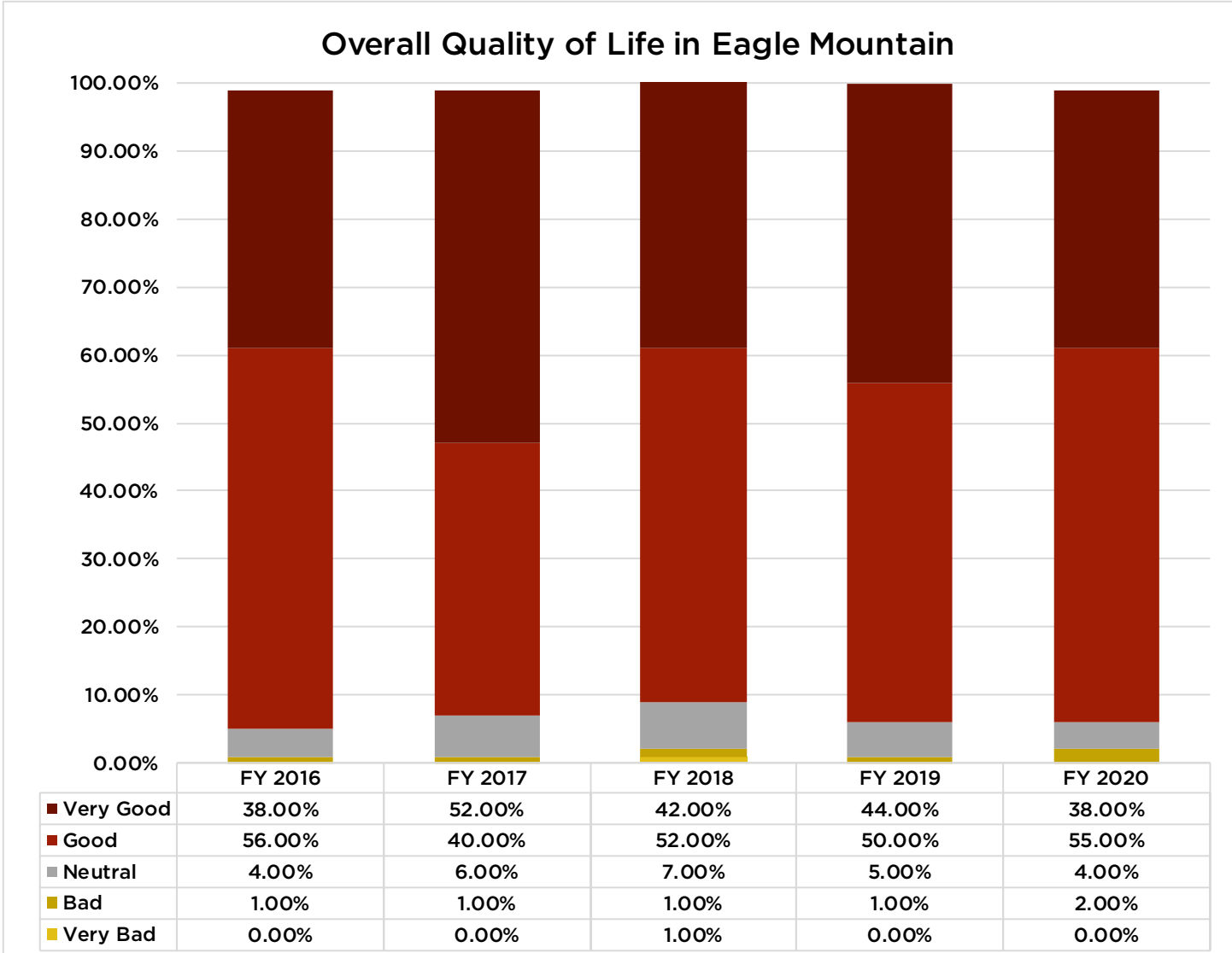


Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:



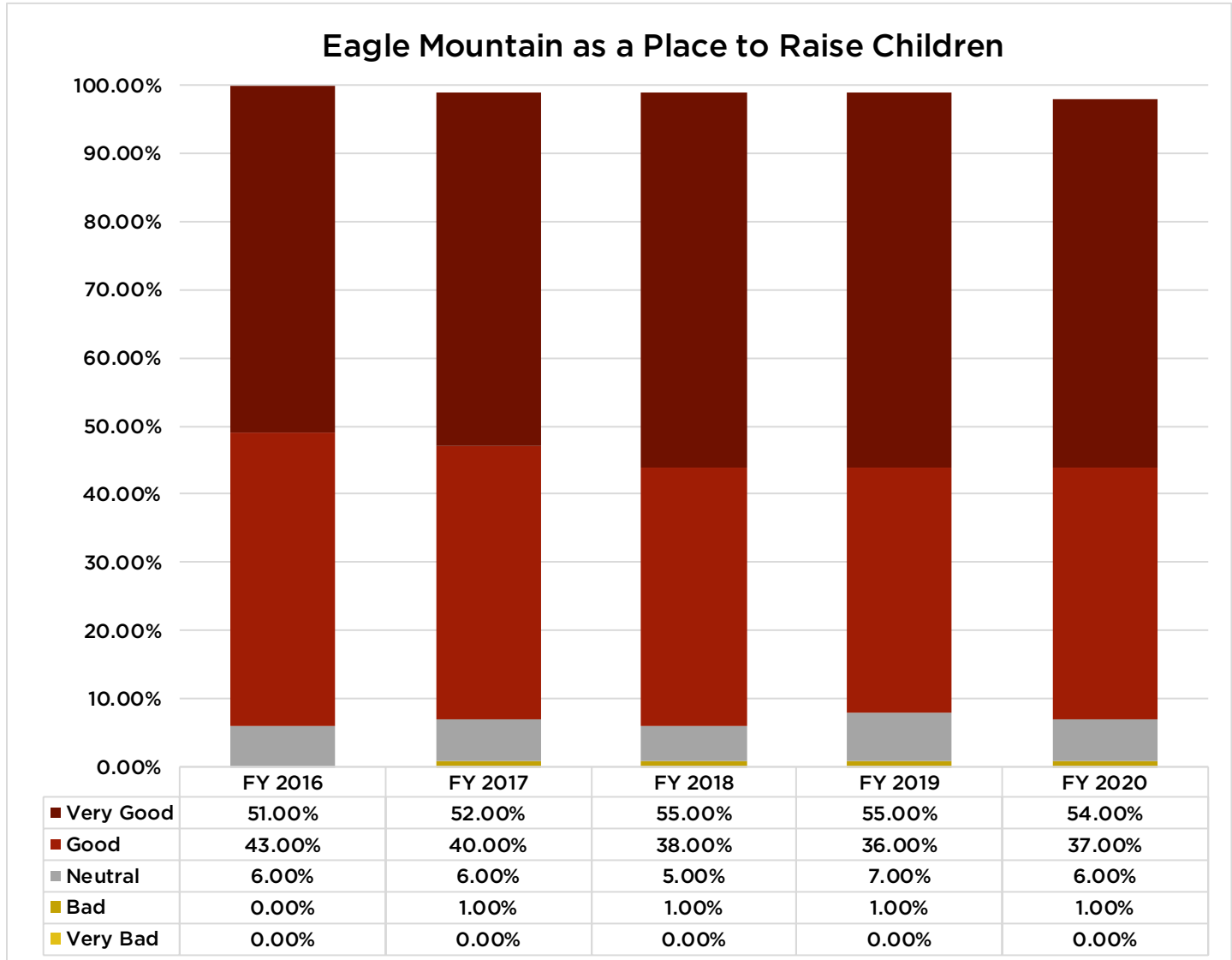
# CITIZEN SURVEY RESULTS

Please rate each of the following quality of life aspect in Eagle Mountain:



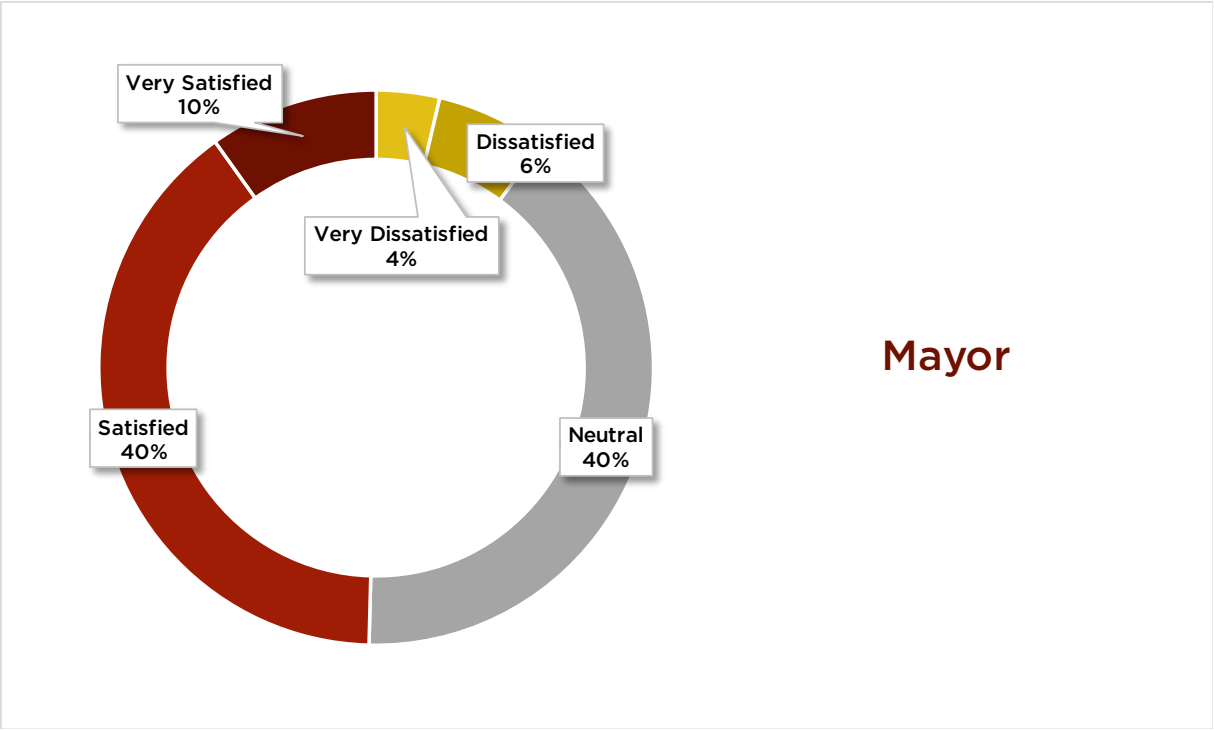
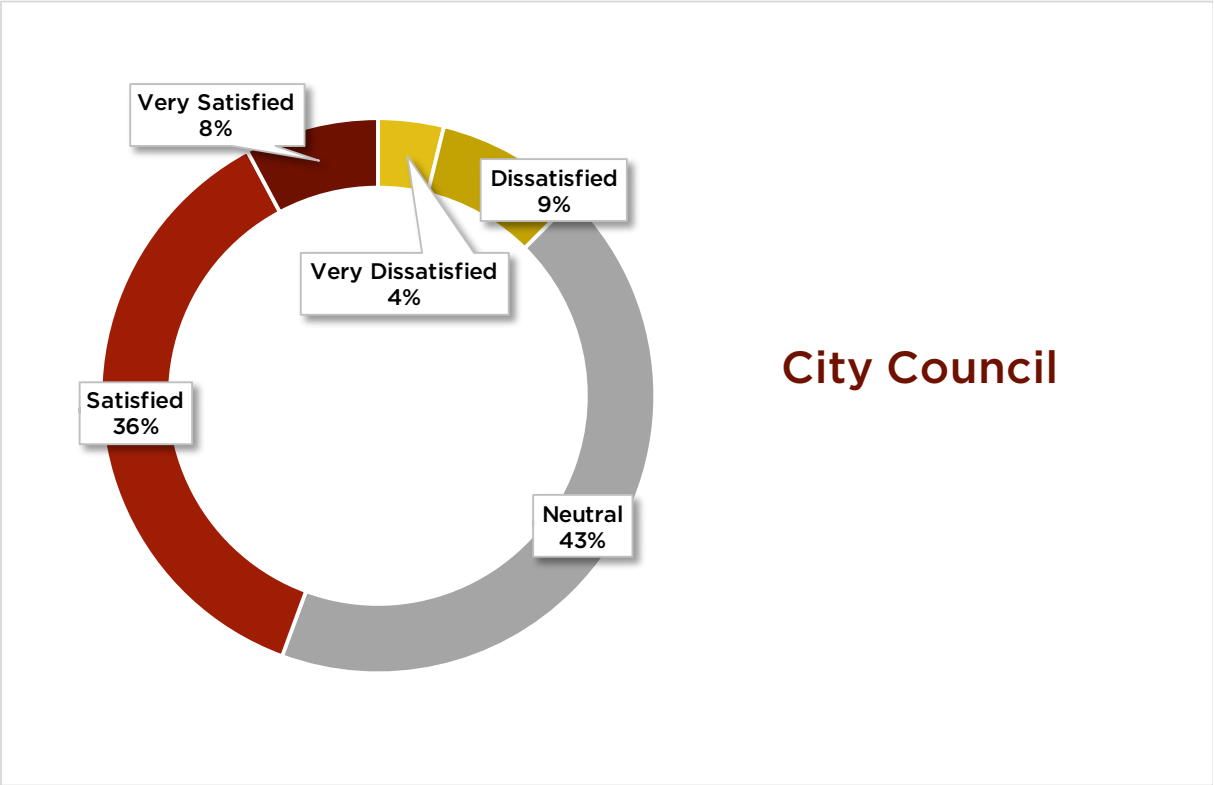


Please rate each of the following quality of life aspect in Eagle Mountain:



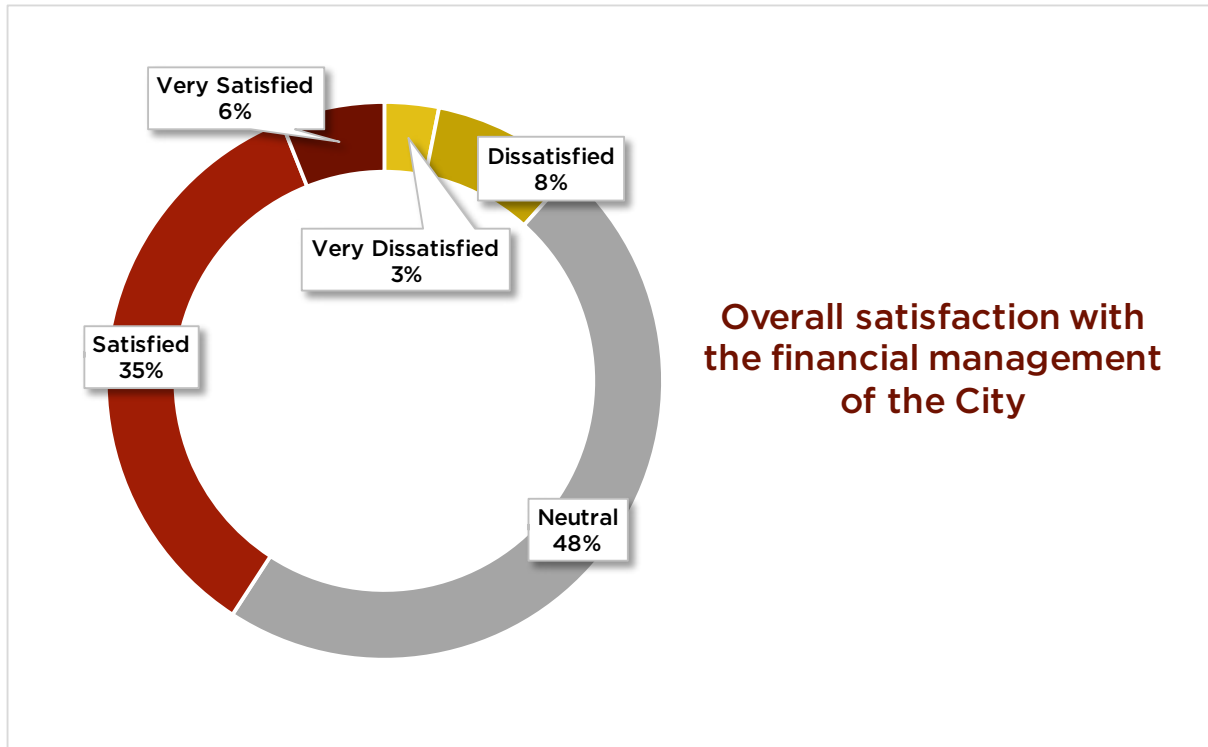
# CITIZEN SURVEY RESULTS

Please rate how satisfied you are with the following offices:

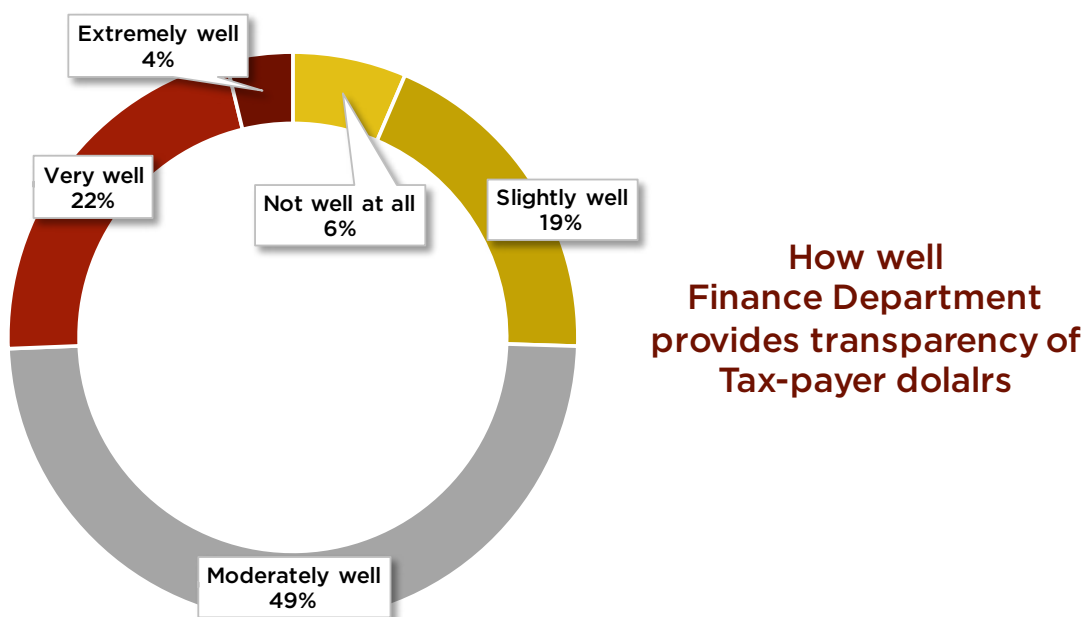




**Please rate your overall satisfaction with the financial management of the City (how your taxes and utility fees are being spent):**



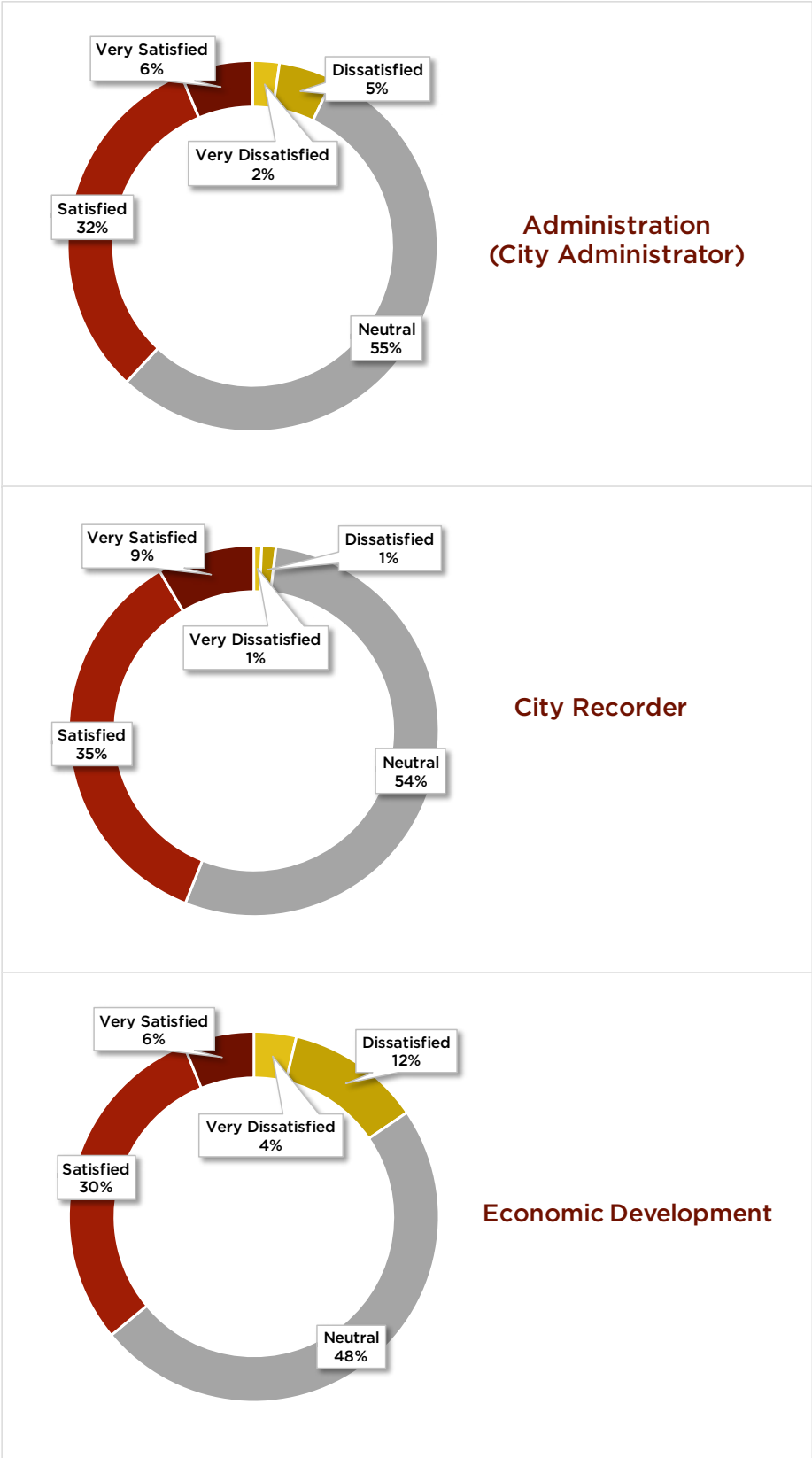
**How well does the information produced by the Finance Department provide transparency of tax-payer dollars?**





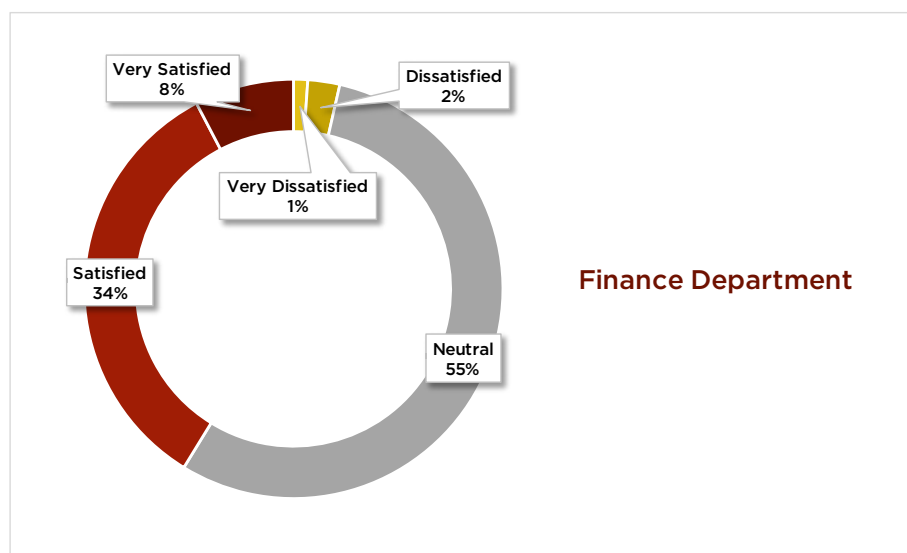
# CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the quality of each of the following administrative entities:

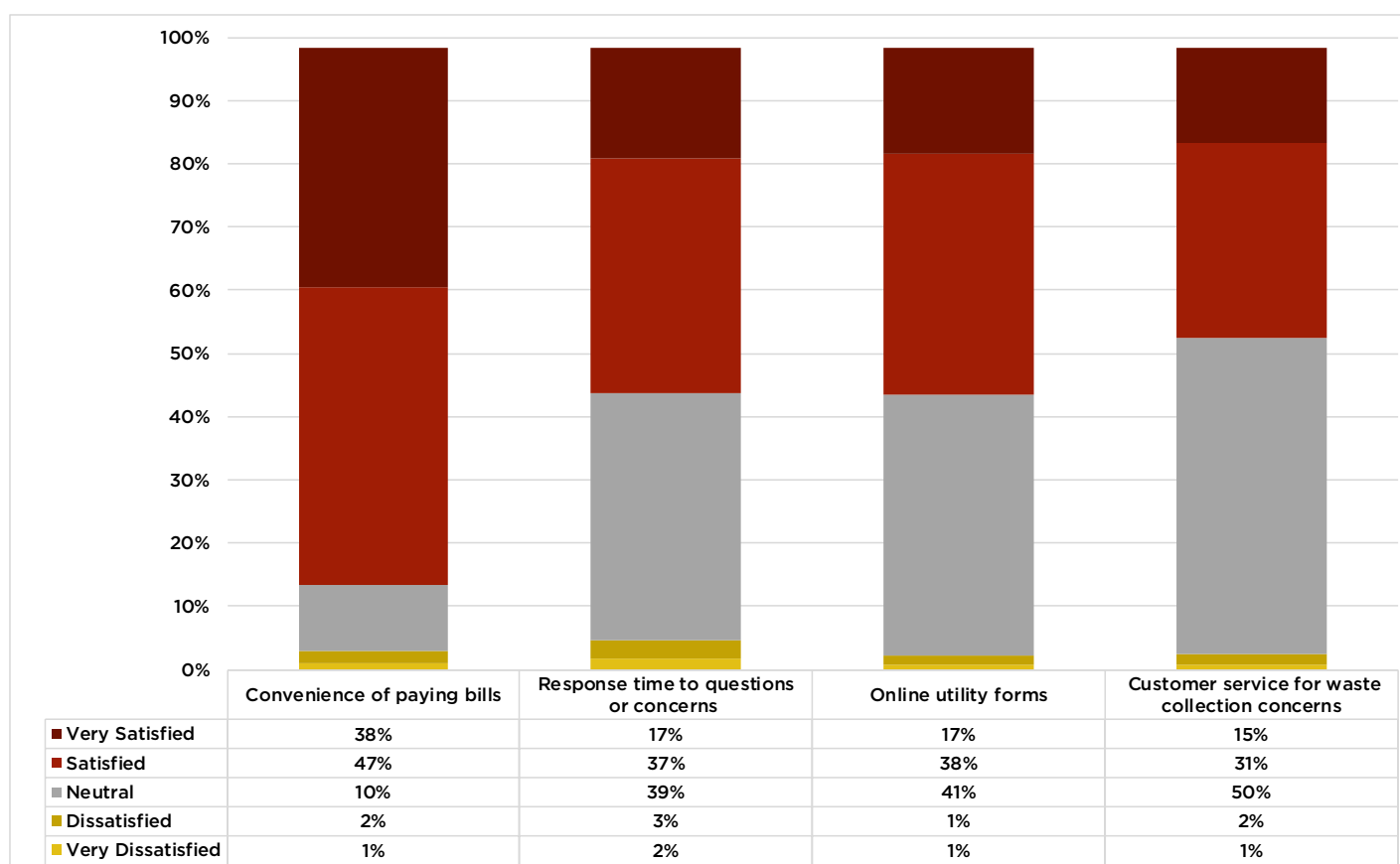




Please rate your satisfaction level with the quality of each of the following administrative entities (cont.):

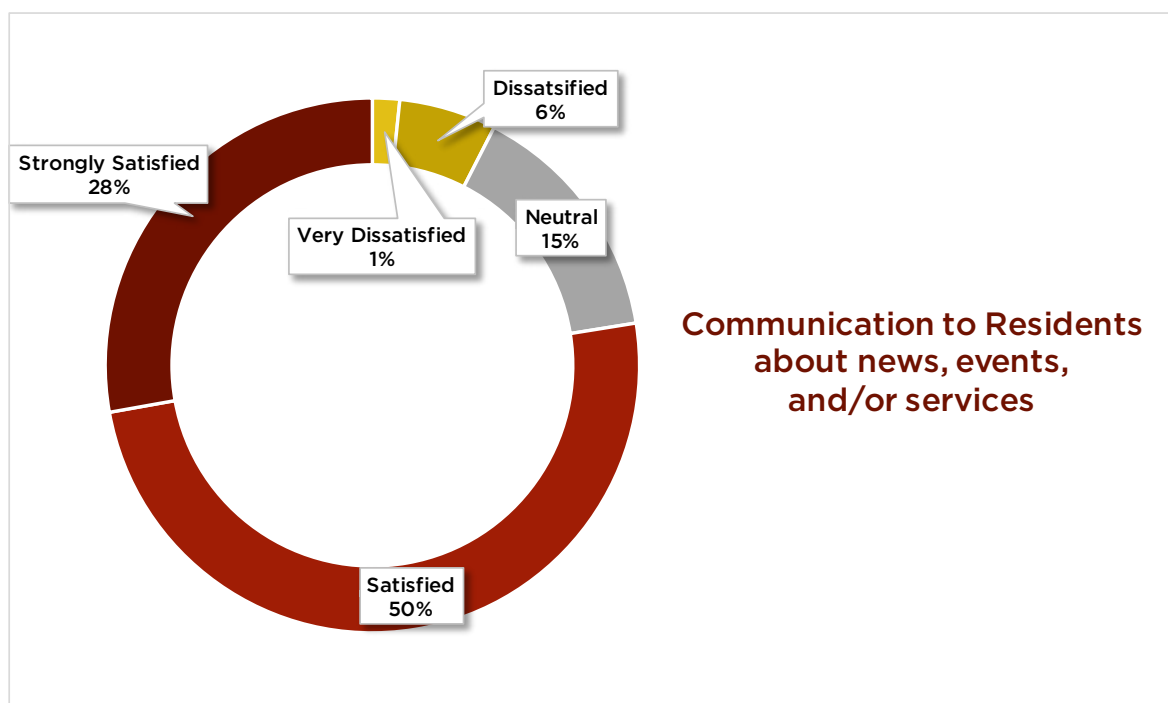
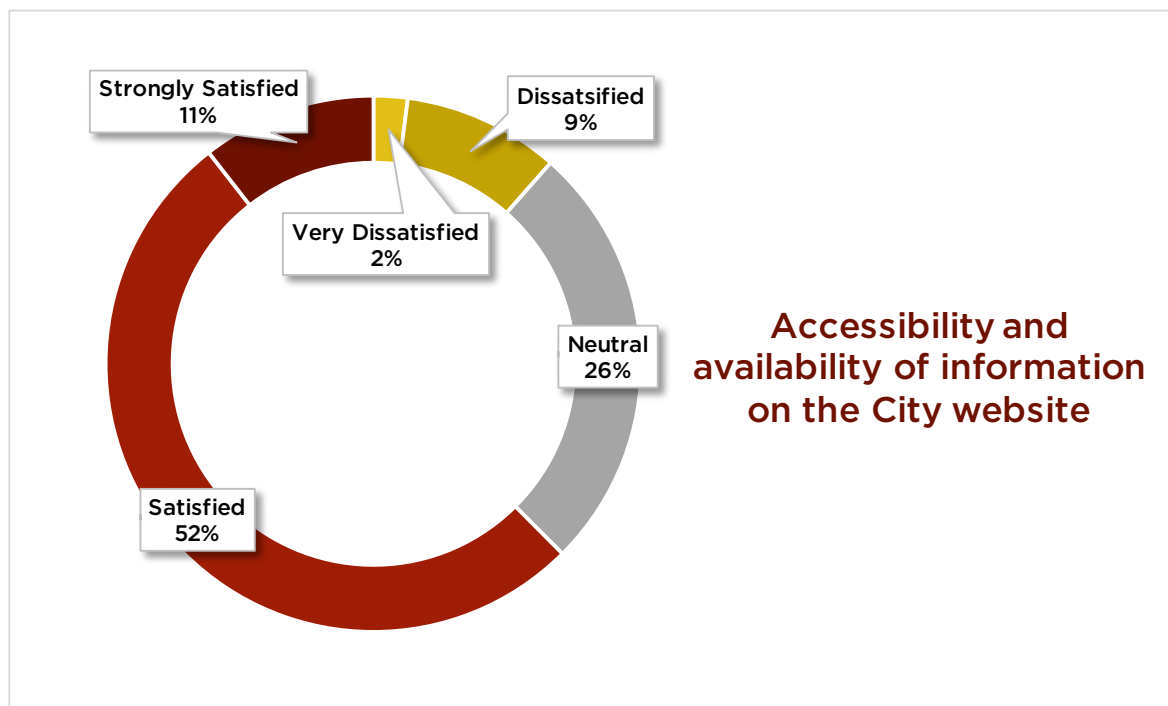


Please rate your satisfaction level with the quality of each of the following Utility Billing services:



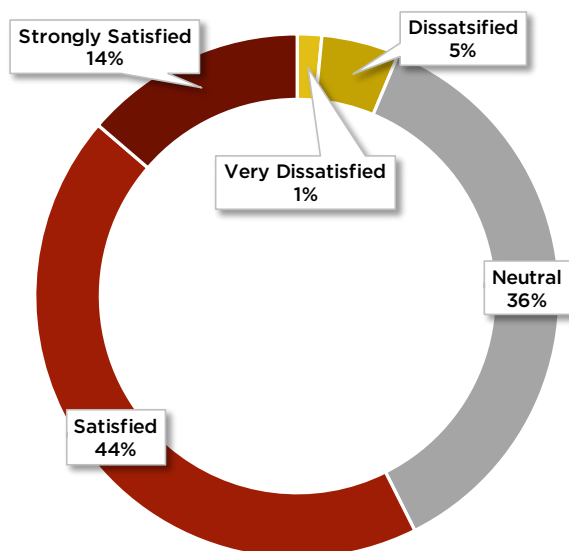
# CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following services:

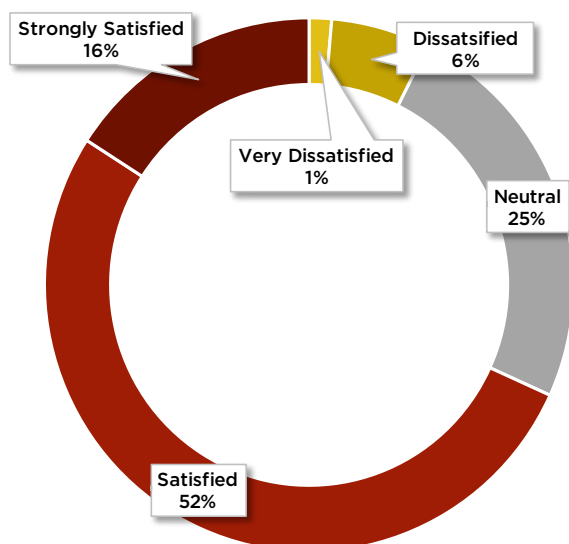




**Please rate your satisfaction level with the following services:**



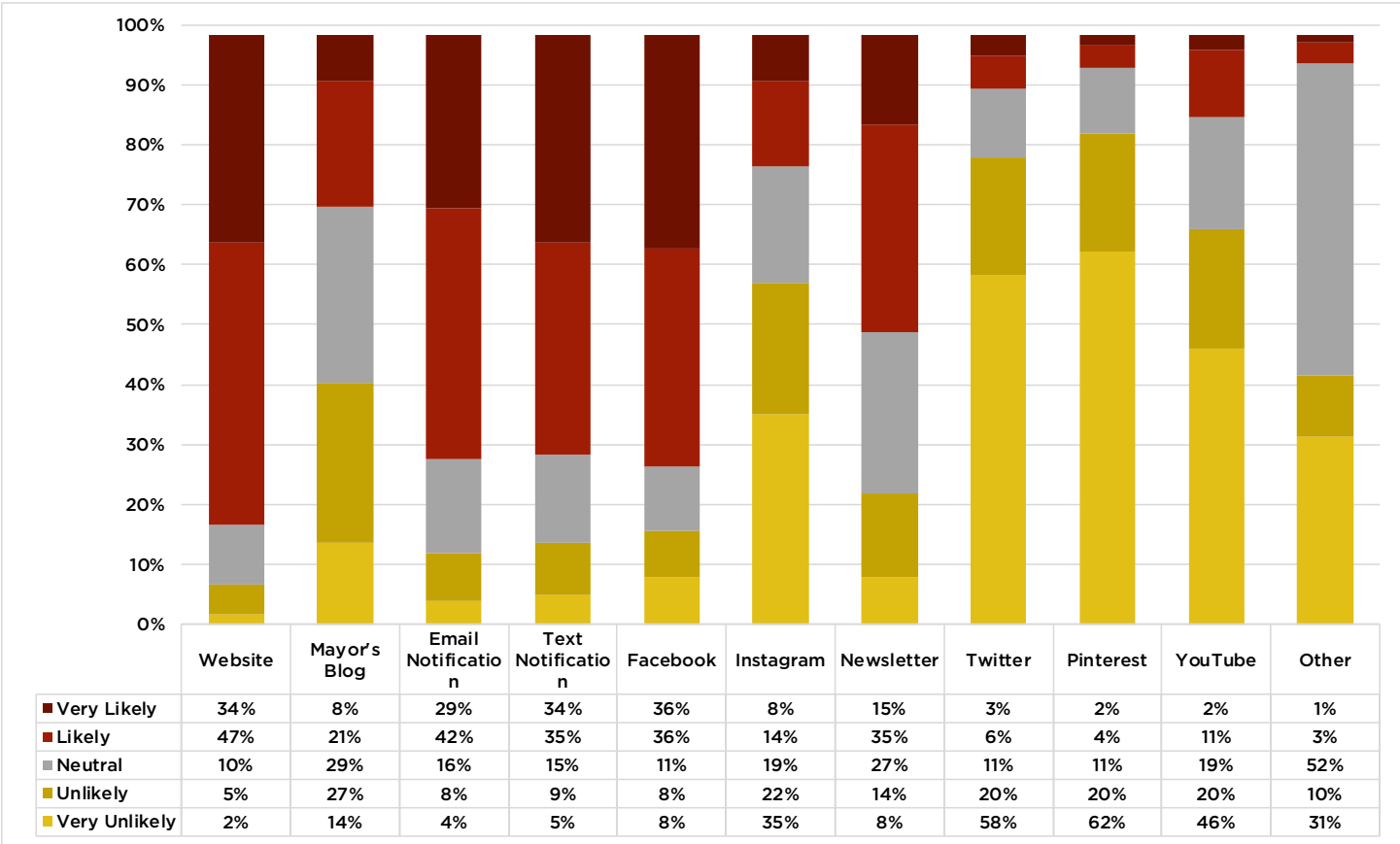
**Information found in  
the Eagle's View monthly  
Newsletter**



**Overall satisfaction with  
Public Information**

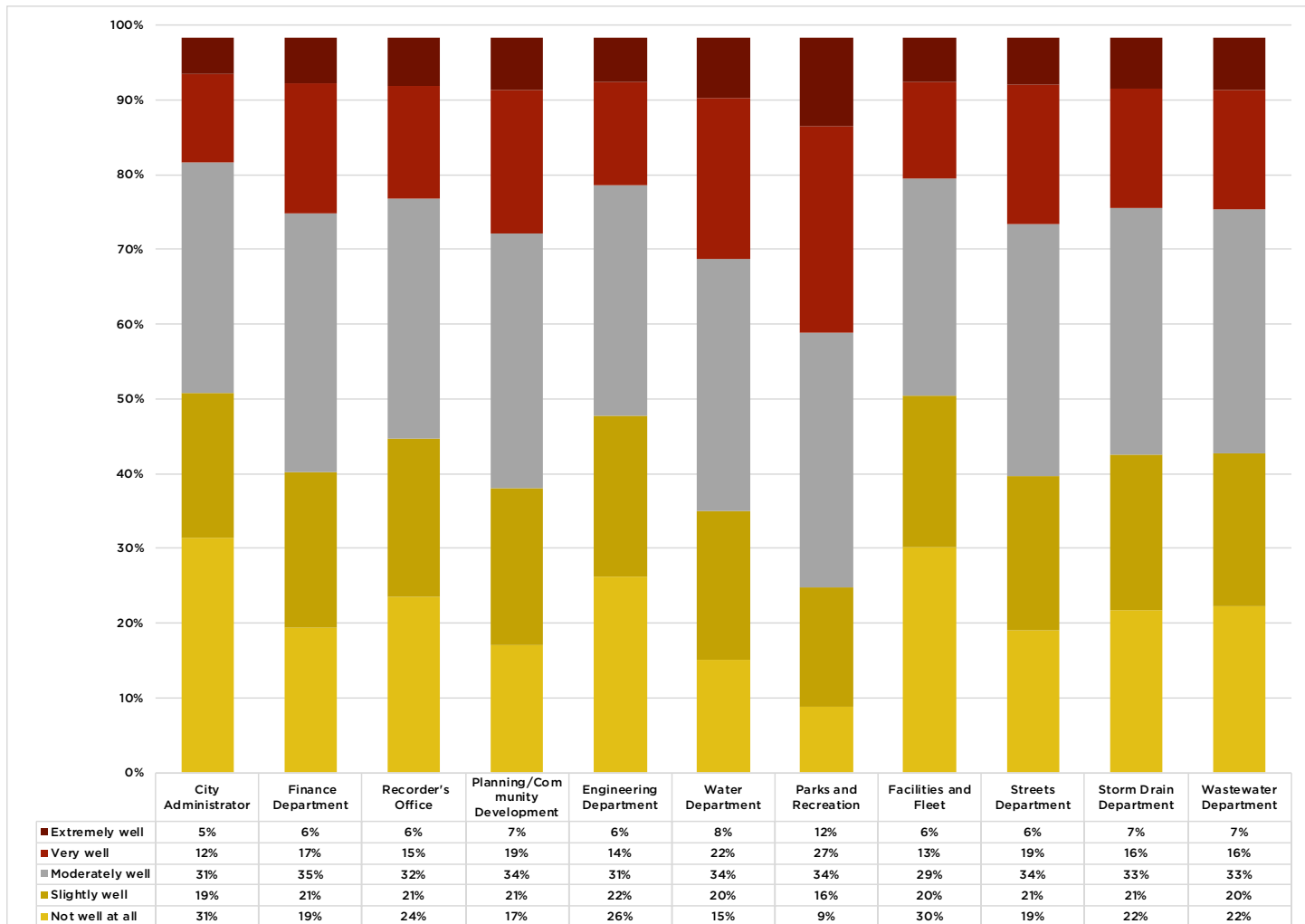
# CITIZEN SURVEY RESULTS

Please rate how likely or unlikely you are to use the following sources for information about Eagle Mountain:





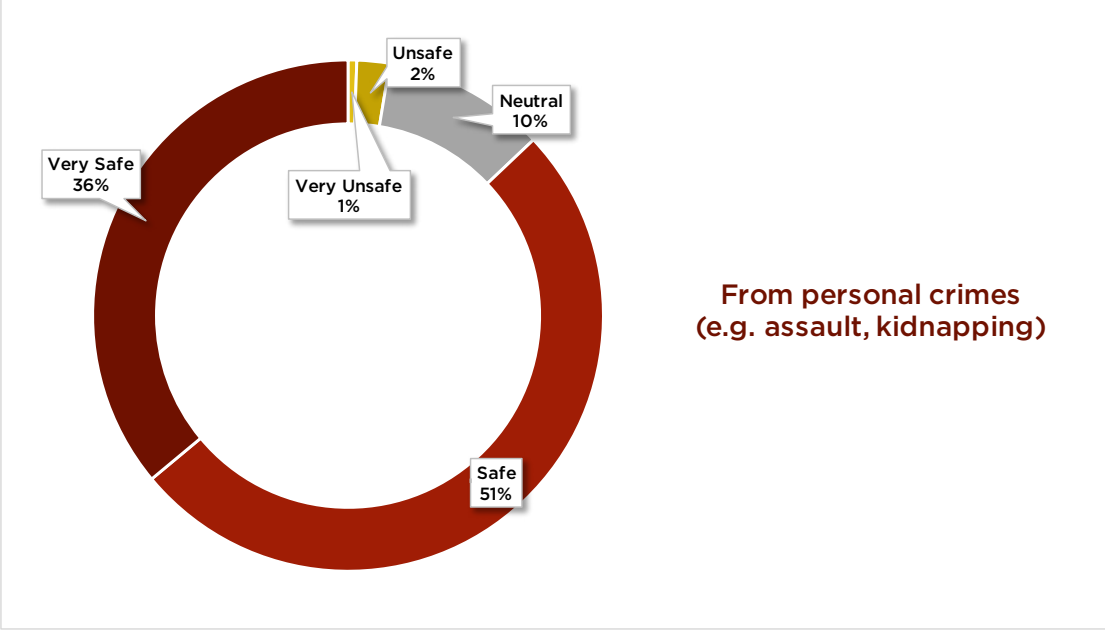
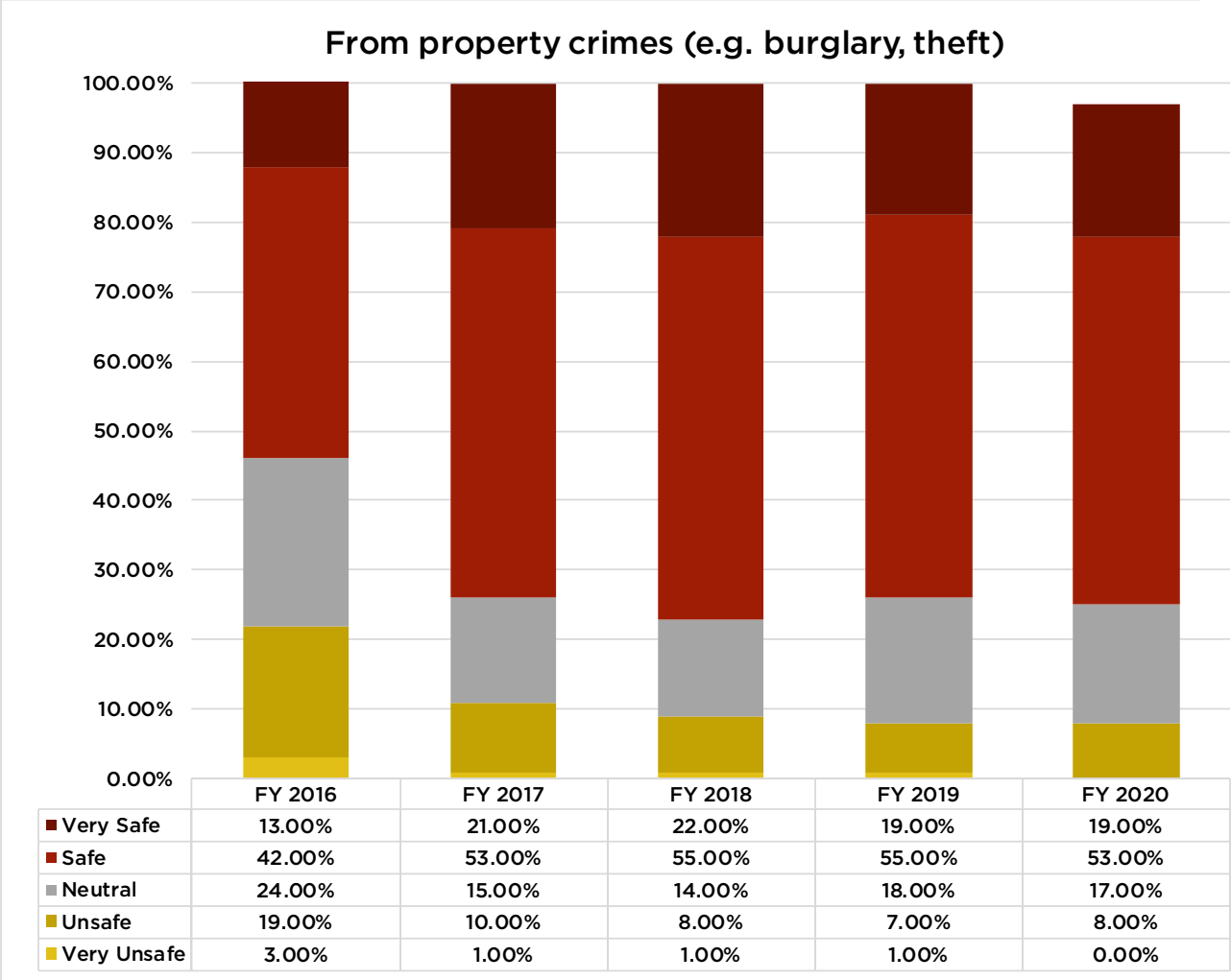
**Please rate how well you know the purpose and responsibilities of the following departments or groups at Eagle Mountain City:**

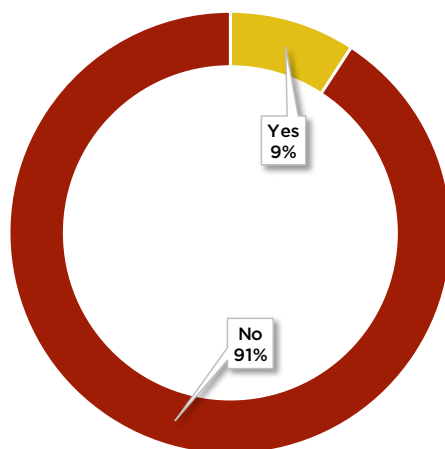




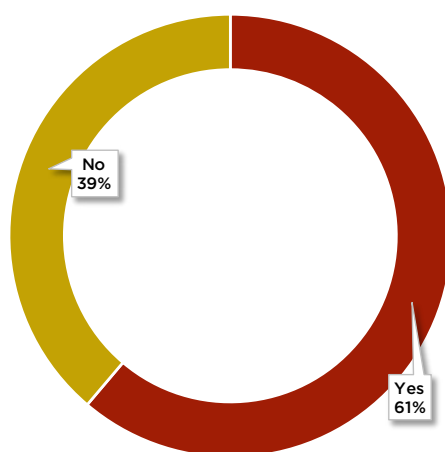
# CITIZEN SURVEY RESULTS

Please rate how safe you feel in Eagle Mountain:

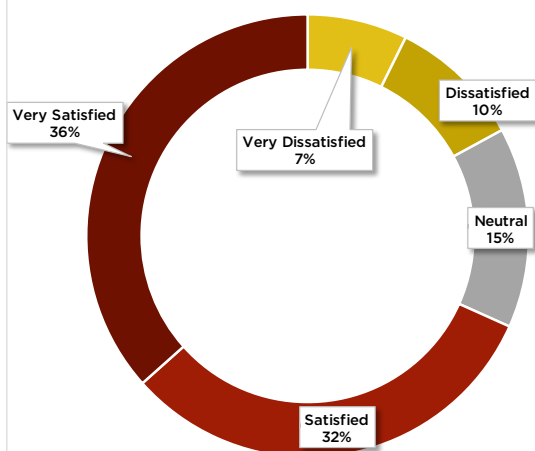




During the past 12 months, were you or anyone in your household the victim of any crime?



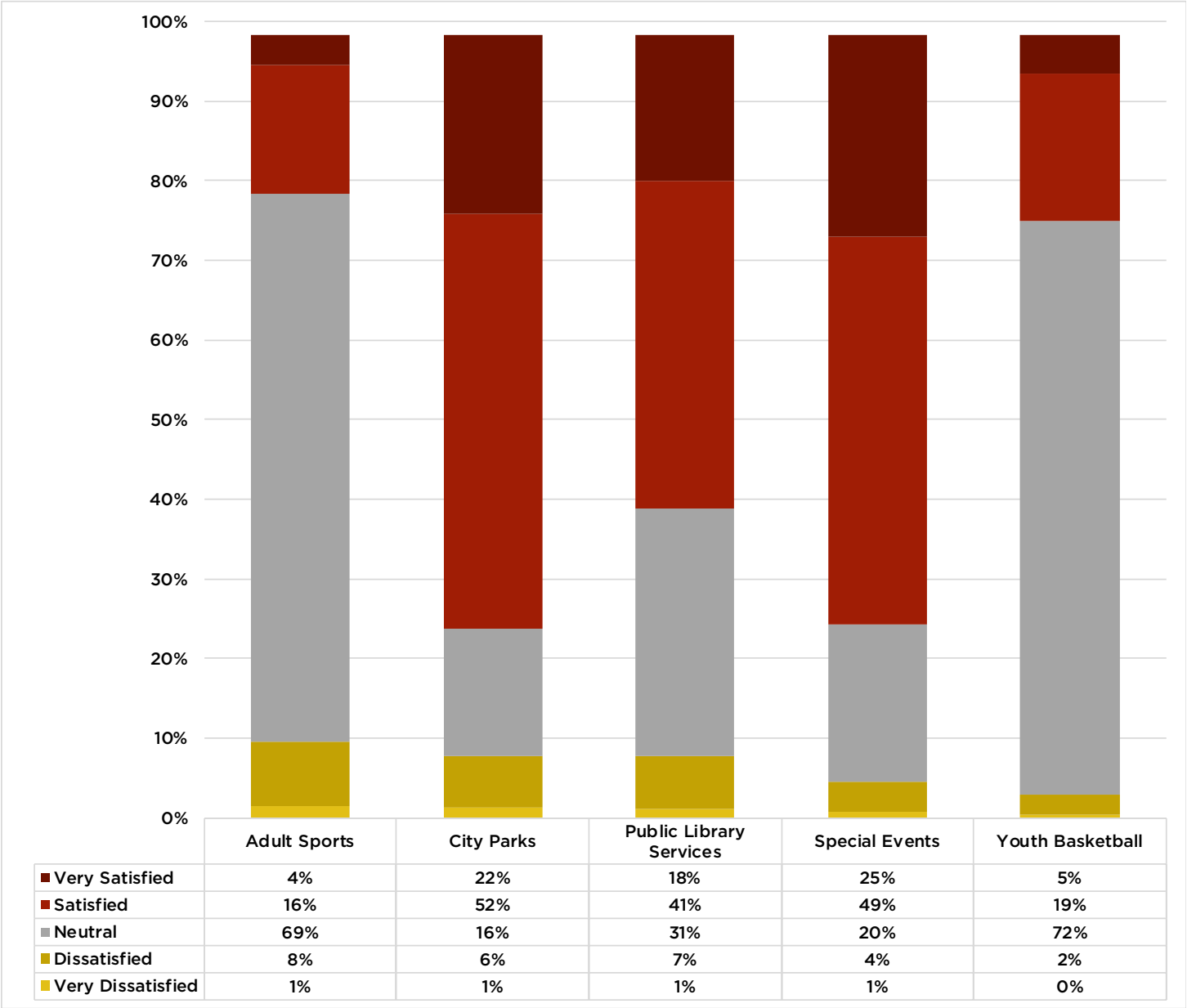
Was the crime(s) reported to the Police?



Satisfaction with the response of the police to your report

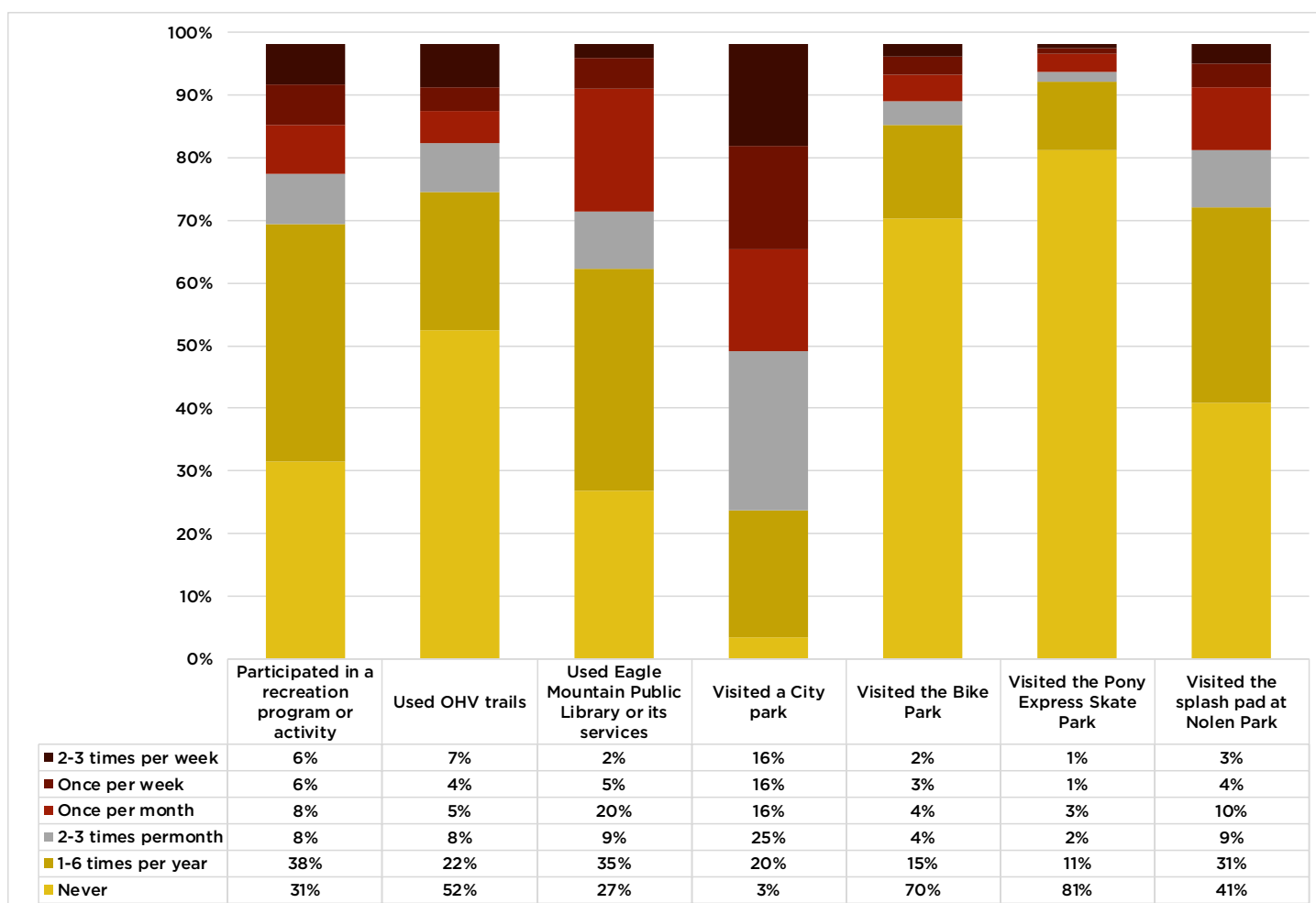
# CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following recreation services:



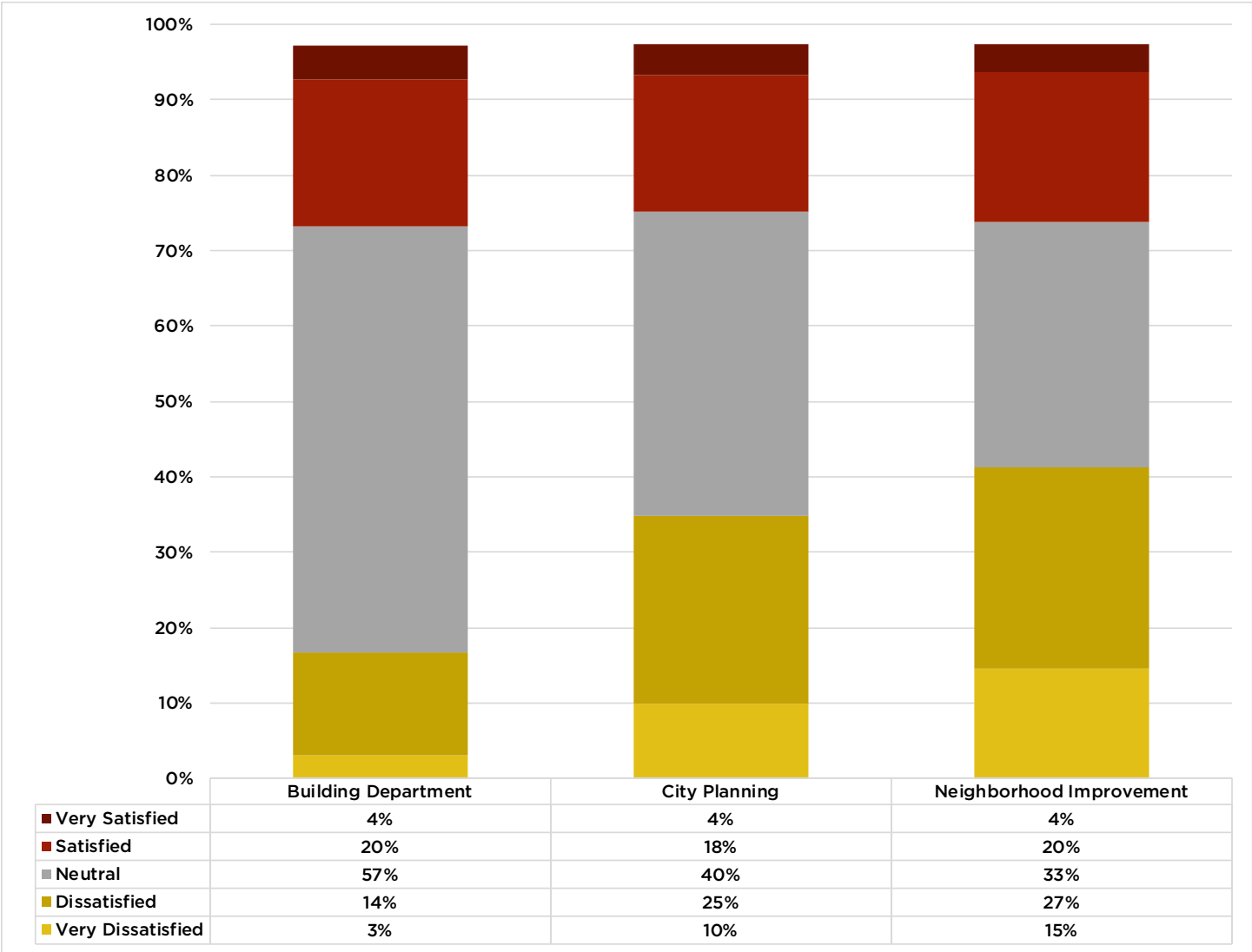


**In the last 12 months, about how many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?**



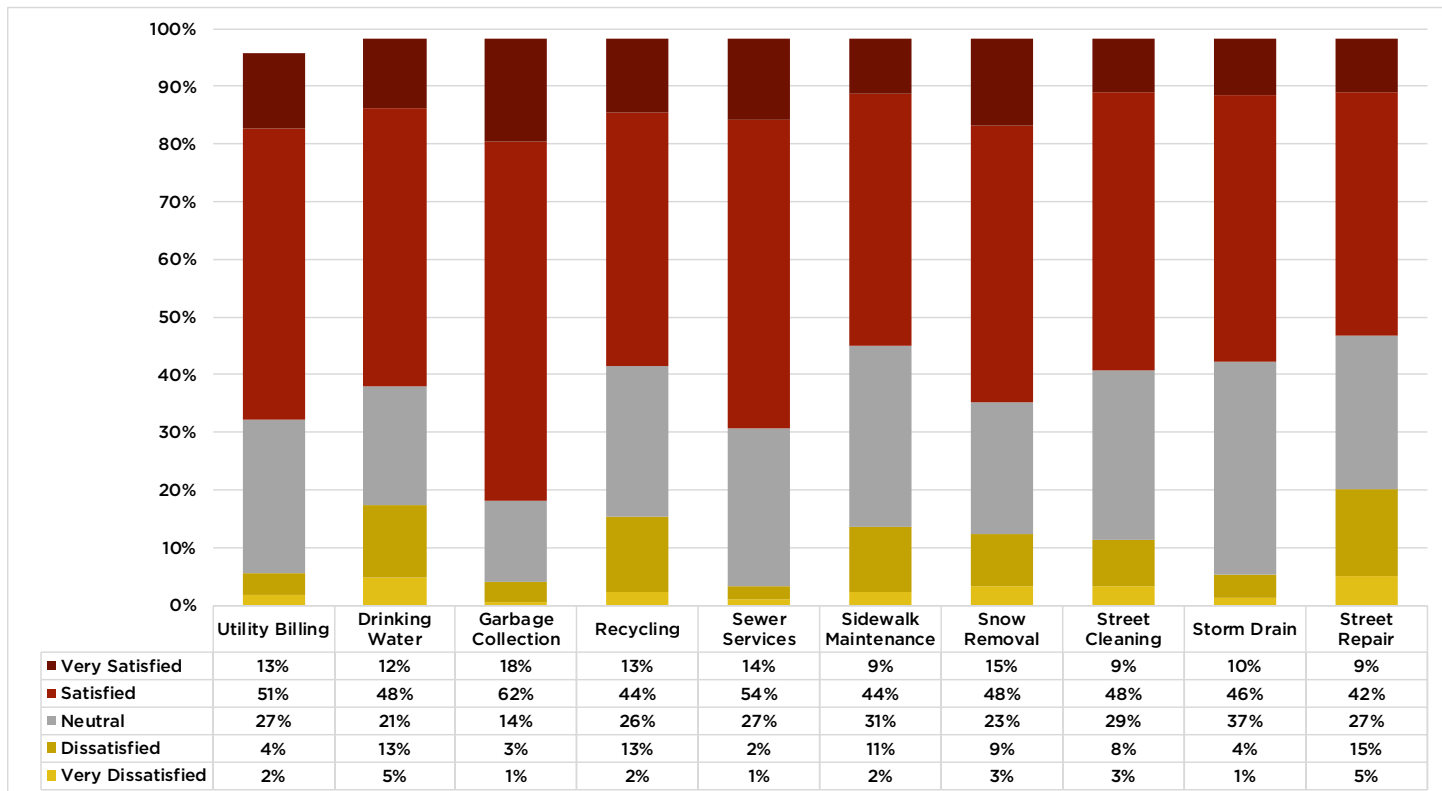
# CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following community development services:





## Please rate your satisfaction level with the following city services:





# CITIZEN SURVEY RESULTS

## YEAR-TO-YEAR SATISFACTION COMPARISON

**Please rate your satisfaction level with the following services:**

City Service/Department	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Administration	3.57	3.66	3.48	3.40	3.35
Adult Sports	3.02	3.06	3.08	3.08	3.13
Emergency Medical Services	4.04	3.93	3.73	3.77	3.79
Animal Control	3.37	3.39	3.36	3.39	3.39
Building Department	3.11	3.20	3.28	3.16	3.09
City parks	3.43	3.32	3.48	3.62	3.89
City Planning	2.92	3.08	3.11	2.95	2.81
Code Enforcement	2.45	2.71	2.90	2.77	2.71
Crime Prevention	3.55	3.66	3.61	3.64	3.65
Crossing Guards	3.96	3.94	3.83	3.93	3.87
Drinking water	3.43	3.51	3.57	3.52	3.51
Economic Development	2.82	3.20	3.31	3.33	3.23
Finance Department	3.32	3.31	3.46	3.44	3.44
Fire Services	4.11	4.01	3.94	3.97	3.99
Garbage Collection	3.85	3.98	4.01	3.94	3.95
Legislative	3.86	3.75	3.68	3.51	3.41
Public Information	3.80	3.78	3.68	3.79	3.75
Public Library Services	3.66	3.60	3.55	3.59	3.70
Recorder	3.53	3.57	3.56	3.52	3.50
Recycling	3.68	3.72	3.67	3.63	3.53
Sewer services	3.70	3.48	3.81	3.81	3.79
Sidewalk maintenance	3.19	3.46	3.50	3.43	3.47
Snow removal	3.29	3.42	3.45	3.49	3.63
Special Events	3.45	3.58	3.80	3.85	3.95
Storm Drain	3.45	3.57	3.61	3.55	3.60
Street cleaning	3.26	3.40	3.47	3.46	3.53
Street repair	2.91	3.13	3.33	3.29	3.36
Traffic Enforcement	3.37	3.59	3.33	3.47	3.35
Wildfire Services	4.00	3.79	3.86	3.78	3.86
Youth Sports (Basketball)	3.10	3.21	3.26	3.21	3.25
<b>Overall City Satisfaction</b>	<b>3.53</b>	<b>3.46</b>	<b>3.51</b>	<b>3.51</b>	<b>3.52</b>

\*Note: For the last three years this question was asked on the following scale: Very Dissatisfied (1), Dissatisfied (2), Neutral (3), Satisfied (4), and Very Satisfied (5). The higher the number, the more satisfaction with the service. Due to the different scales used in prior years, we had to mathematically alter numbers to fit the new 5-point scale by taking the old score divided by the total points to get a percentage and then use that percentage to find a comparable value on the new scale. This provides a useful - although not perfect - comparison with prior years.



Frequency of words from submitted comments:



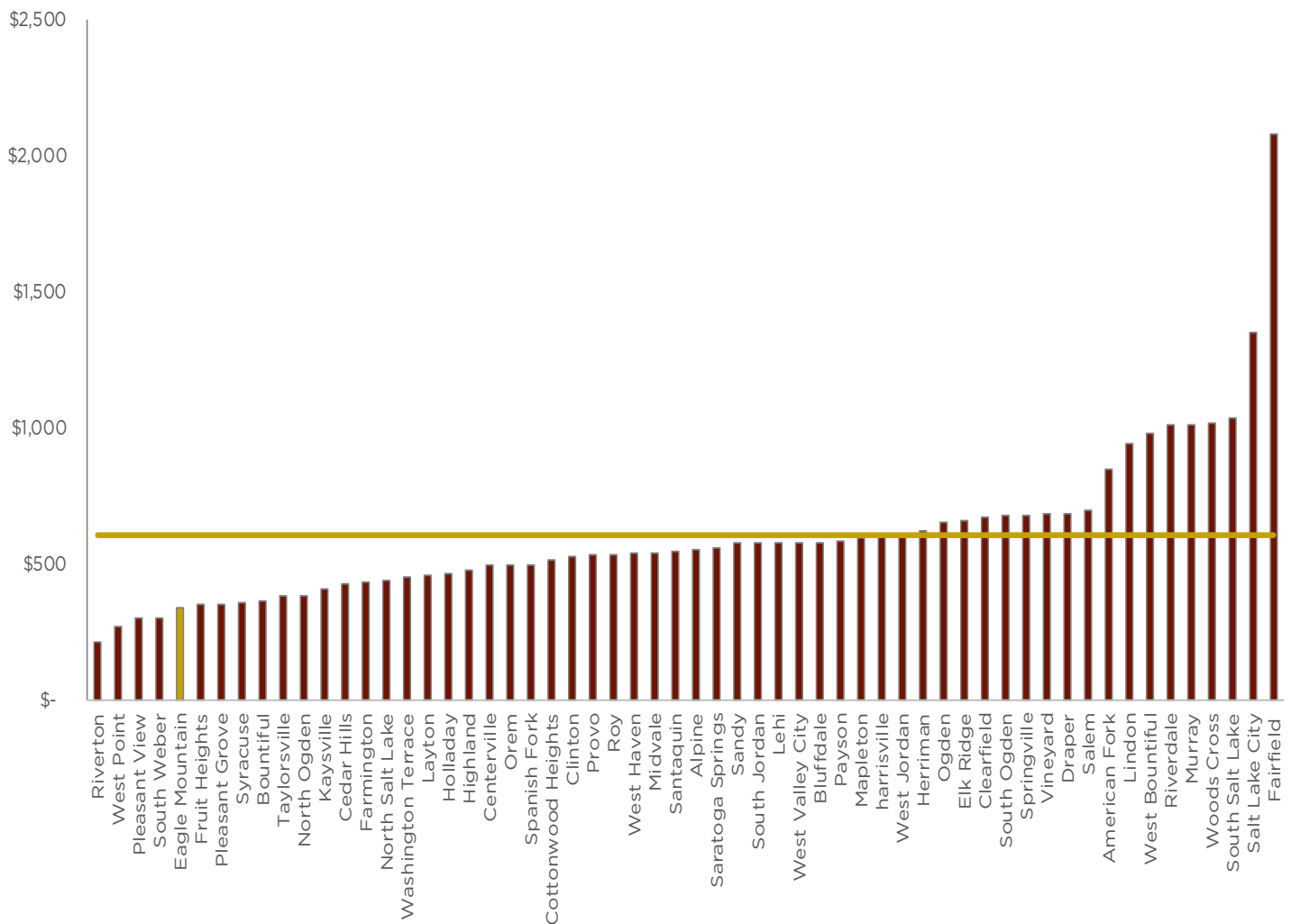
# COST OF GOVERNMENT STUDY

Rank	City	County	2016 Est. Pop.	GF Expenditures	Budget Used	Cost per Capita	Average	Var. from Average
1	Riverton	Salt Lake	42,838	9,044,290	FY 2017 Actual	211.127737	603.51	-392.3819602
2	West Point	Davis	10,548	2,851,947	FY 2017 Actual	270.377986	603.51	-333.1317109
3	Pleasant View	Weber	9,716	2,891,103	FY 2017 Actual	297.561033	603.51	-305.9486639
4	South Weber	Davis	7,196	2,156,585	FY 2017 Actual	299.69219	603.51	-303.8175072
<b>5</b>	<b>Eagle Mountain</b>	<b>Utah</b>	<b>29,202</b>	<b>9,858,099</b>	<b>FY 2017 Actual</b>	<b>337.583008</b>	<b>603.51</b>	<b>-265.9266893</b>
6	Fruit Heights	Davis	6,161	2,138,172	FY 2017 Actual	347.049505	603.51	-256.4601923
7	Pleasant Grove	Utah	38,756	13,526,847	FY 2017 Tentative	349.02588	603.51	-254.4838174
8	Syracuse	Davis	28,407	10,056,892	FY 2017 Tentative	354.028655	603.51	-249.4810424
9	Bountiful	Davis	44,078	16,083,660	FY 2017 Actual	364.890875	603.51	-238.618822
10	Taylorsville	Salt Lake	60,436	23,061,271	FY 2017 Actual	381.58169	603.51	-221.9280076
11	North Ogden	Weber	18,791	7,225,043	FY 2017 Tentative	384.494865	603.51	-219.0148327
12	Kaysville	Davis	31,243	12,758,631	FY 2017 Actual	408.367666	603.51	-195.1420309
13	Cedar Hills	Utah	10,374	4,418,714	FY 2017 Tentative	425.941199	603.51	-177.5684981
14	Farmington	Davis	23,140	10,007,494	FY 2017 Actual	432.475972	603.51	-171.033725
15	North Salt Lake	Davis	20,301	8,931,000	FY 2017 Actual	439.929068	603.51	-163.5806298
16	Washington Terrace	Weber	9,198	4,153,271	FY 2017 Actual	451.540661	603.51	-151.9690363
17	Layton	Davis	75,655	34,621,992	FY 2017 Tentative	457.629925	603.51	-145.879772
18	Holladay	Salt Lake	30,831	14,245,779	FY 2017 Actual	462.060232	603.51	-141.4494657
19	Highland	Utah	18,647	8,915,242	FY 2017 Actual	478.105969	603.51	-125.4037285
20	Centerville	Davis	17,286	8,525,836	FY 2017 Tentative	493.222029	603.51	-110.2876679
21	Orem	Utah	97,499	48,142,591	FY 2017 Tentative	493.775228	603.51	-109.7344688
22	Spanish Fork	Utah	38,861	19,307,834	FY 2017 Actual	496.843468	603.51	-106.6662295
23	Cottonwood Heights	Salt Lake	34,285	17,655,992	FY 2017 Tentative	514.977162	603.51	-88.53253527
24	Clinton	Davis	21,672	11,365,768	FY 2017 Tentative	524.444814	603.51	-79.06488371
25	Provo	Utah	116,868	62,142,608	FY 2017 Actual	531.733306	603.51	-71.77639134
26	Roy	Weber	38,201	20,352,240	FY 2017 Tentative	532.767205	603.51	-70.74249225
27	West Haven	Weber	12,329	6,619,406	FY 2017 Actual	536.897234	603.51	-66.61246313
28	Midvale	Salt Lake	33,035	17,813,500	FY 2017 Tentative	539.231119	603.51	-64.27857878
29	Santaquin	Utah	11,062	6,059,107	FY 2017 Tentative	547.740644	603.51	-55.76905365
30	Alpine	Utah	10,361	5,686,650	FY 2017 Tentative	548.851462	603.51	-54.65823508
31	Saratoga Springs	Utah	26,887	14,951,136	FY 2017 Tentative	556.073046	603.51	-47.43665084
32	Sandy	Salt Lake	95,836	54,937,584	FY 2017 Actual	573.245795	603.51	-30.26390239
33	South Jordan	Salt Lake	69,034	39,637,304	FY 2017 Tentative	574.170756	603.51	-29.33894085
34	Lehi	Utah	61,130	35,140,404	FY 2017 Tentative	574.847113	603.51	-28.66258458
35	West Valley City	Salt Lake	136,574	78,799,982	FY 2017 Tentative	576.976452	603.51	-26.53324497
36	Bluffdale	Salt Lake	11,809	6,816,555	FY 2017 Actual	577.233889	603.51	-26.27580789
37	Payson	Utah	19,810	11,549,280	FY 2017 Tentative	583.002524	603.51	-20.50717331
38	Mapleton	Utah	9,512	5,656,965	FY 2017 Tentative	594.718776	603.51	-8.79092101
39	harrisville	Weber	6,376	3,846,394	FY 2017 Tentative	603.261292	603.51	-0.248404946
40	West Jordan	Salt Lake	113,699	68,866,099	FY 2017 Tentative	605.687816	603.51	2.17818783
41	Herriman	Salt Lake	35,385	21,851,883	FY 2017 Actual	617.546503	603.51	14.03680546
42	Ogden	Weber	86,701	56,373,425	FY 2017 Tentative	650.205015	603.51	46.69531764
43	Elk Ridge	Utah	3,430	2,265,467	FY 2017 Actual	660.486006	603.51	56.97630854
44	Clearfield	Davis	30,855	20,601,049	FY 2017 Tentative	667.672954	603.51	64.16325685
45	South Ogden	Weber	17,094	11,535,457	FY 2017 Tentative	674.824909	603.51	71.31521203
46	Springville	Utah	33,044	22,443,925	FY 2017 Tentative	679.213322	603.51	75.70362434
47	Vineyard	Utah	3,953	2,689,756	FY 2017 Actual	680.434101	603.51	76.92440339
48	Draper	Salt Lake	47,328	32,376,036	FY 2017 Tentative	684.07784	603.51	80.56814246
49	Salem	Utah	7,831	5,463,639	FY 2017 Actual	697.693653	603.51	94.18395614
50	American Fork	Utah	28,770	24,281,275	FY 2017 Actual	843.978971	603.51	240.4692739
51	Lindon	Utah	10,939	10,310,592	FY 2017 Tentative	942.553433	603.51	339.0437354
52	West Bountiful	Davis	5,574	5,435,073	FY 2017 Actual	975.075888	603.51	371.5661908
53	Riverdale	Weber	8,710	8,794,332	FY 2017 Tentative	1009.6822	603.51	406.1725071
54	Murray	Salt Lake	49,230	49,766,459	FY 2017 Tentative	1010.89699	603.51	407.3872964
55	Woods Cross	Davis	11,351	11,556,000	FY 2017 Tentative	1018.06008	603.51	414.5503855
56	South Salt Lake	Salt Lake	24,630	25,539,851	FY 2017 Actual	1036.94076	603.51	433.431066
57	Salt Lake City	Salt Lake	193,744	260,886,866	FY 2017 Tentative	1346.55456	603.51	743.0448592
58	Fairfield	Utah	136	282,132	FY 2017 Actual	2074.5	603.51	1470.990303

\*Source: U.S. Census Bureau  
 \*Source: City budget documents



## Eagle Mountain has the 5th lowest cost of government in a study comparing 58 Utah cities.



# CITY PROPERTY TAX STUDY

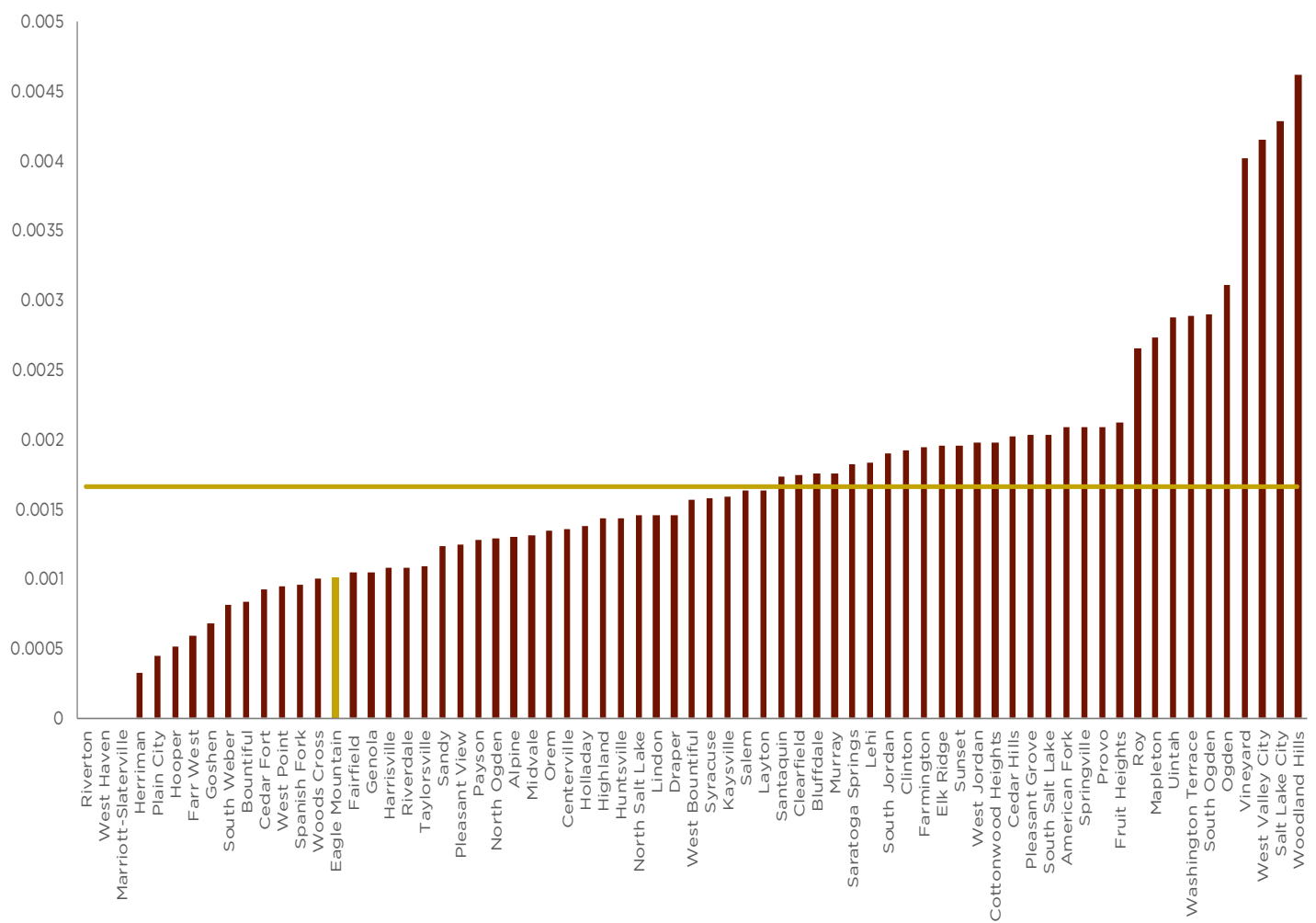
Rank	City	County	City Prop Tax Rate 2017	Average
1	Riverton	Salt Lake	0	0.001656
2	West Haven	Weber	0	0.001656
3	Marriott-Slaterville	Weber	0	0.001656
4	Herriman	Salt Lake	0.000326	0.001656
5	Plain City	Weber	0.000441	0.001656
6	Hooper	Weber	0.000513	0.001656
7	Farr West	Weber	0.000587	0.001656
8	Goshen	Utah	0.000678	0.001656
9	South Weber	Davis	0.000815	0.001656
10	Bountiful	Davis	0.000832	0.001656
11	Cedar Fort	Utah	0.000924	0.001656
12	West Point	Davis	0.000945	0.001656
13	Spanish Fork	Utah	0.000955	0.001656
14	Woods Cross	Davis	0.001003	0.001656
15	<b>Eagle Mountain</b>	<b>Utah</b>	<b>0.001011</b>	0.001656
16	Fairfield	Utah	0.001043	0.001656
17	Genola	Utah	0.001045	0.001656
18	Harrisville	Weber	0.001074	0.001656
19	Riverdale	Weber	0.001078	0.001656
20	Taylorsville	Salt Lake	0.00109	0.001656
21	Sandy	Salt Lake	0.001229	0.001656
22	Pleasant View	Weber	0.001243	0.001656
23	Payson	Utah	0.00128	0.001656
24	North Ogden	Weber	0.001289	0.001656
25	Alpine	Utah	0.001305	0.001656
26	Midvale	Salt Lake	0.001309	0.001656
27	Orem	Utah	0.001346	0.001656
28	Centerville	Davis	0.001354	0.001656
29	Holladay	Salt Lake	0.00138	0.001656
30	Highland	Utah	0.001428	0.001656
31	Huntsville	Weber	0.001435	0.001656
32	North Salt Lake	Davis	0.00145	0.001656
33	Lindon	Utah	0.001451	0.001656
34	Draper	Salt Lake	0.00146	0.001656
35	West Bountiful	Davis	0.001566	0.001656
36	Syracuse	Davis	0.001573	0.001656
37	Kaysville	Davis	0.001589	0.001656
38	Salem	Utah	0.001633	0.001656
39	Layton	Davis	0.001635	0.001656
40	Santaquin	Utah	0.001734	0.001656
41	Clearfield	Davis	0.001745	0.001656
42	Bluffdale	Salt Lake	0.001751	0.001656
43	Murray	Salt Lake	0.001759	0.001656
44	Saratoga Springs	Utah	0.001822	0.001656
45	Lehi	Utah	0.00183	0.001656
46	South Jordan	Salt Lake	0.0019	0.001656
47	Clinton	Davis	0.001925	0.001656
48	Farmington	Davis	0.001942	0.001656
49	Elk Ridge	Utah	0.001949	0.001656
50	Sunset	Davis	0.00195	0.001656
51	West Jordan	Salt Lake	0.001975	0.001656
52	Cottonwood Heights	Salt Lake	0.001981	0.001656
53	Cedar Hills	Utah	0.002024	0.001656
54	Pleasant Grove	Utah	0.002029	0.001656
55	South Salt Lake	Salt Lake	0.002032	0.001656
56	American Fork	Utah	0.002082	0.001656
57	Springville	Utah	0.002087	0.001656
58	Provo	Utah	0.002089	0.001656
59	Fruit Heights	Davis	0.002117	0.001656
60	Roy	Weber	0.00265	0.001656
61	Mapleton	Utah	0.002729	0.001656
62	Uintah	Weber	0.002874	0.001656
63	Washington Terrace	Weber	0.002881	0.001656
64	South Ogden	Weber	0.0029	0.001656
65	Ogden	Weber	0.003103	0.001656
66	Vineyard	Utah	0.004015	0.001656
67	West Valley City	Salt Lake	0.004151	0.001656
68	Salt Lake City	Salt Lake	0.004286	0.001656
69	Woodland Hills	Utah	0.004613	0.001656

\*Source: <https://propertytax.utah.gov/rates/area-rates> for FY2017





**Eagle Mountain has the 15th lowest property tax rate collected by a city in a study comparing 69 Utah cities.**





# UTILITY SALE PROCEEDS PLAN

Project	Project Budget	Spent to Date	Remaining
Parks			
Current Park Improvements	\$ 270,000	\$ 271,996	\$ (1,996)
Cory B. Wride Memorial Park - Phase 1	\$ 3,500,000	\$ 3,475,345	\$ 24,655
Nolen Park Splash Pad Upgrades	\$ 50,000	\$ 8,400	\$ 41,600
Nolen Park Splash Pad Pavilion	\$ 40,000	\$ 53,013	\$ (13,013)
Bike Park Improvements	\$ 25,000	\$ 21,546	\$ 3,454
Hidden Canyon Detention Pond	\$ 50,000	\$ 22,447	\$ 27,553
Silverlake Amphitheater	\$ 200,000	\$ -	\$ 200,000
Rodeo Grounds Fencing	\$ 8,000	\$ 8,000	\$ -
Rodeo Bleachers	\$ 45,000	\$ 45,000	\$ -
Park Bathrooms	\$ 320,000	\$ 224,969	\$ 95,031
SUBTOTAL	\$ 4,508,000	\$ 4,130,715	\$ 377,285
Streets			
Pony Express Road Median Landscaping - Ranches	\$ 500,000	\$ 316,361	\$ 183,639
Pony Express Road Median Landscaping - City Center	\$ 500,000	\$ 15,077	\$ 484,923
City Center Walking Trail Landscaping	\$ 1,000,000	\$ 5,831	\$ 994,169
Walking Trail Connectivity	\$ 400,000	\$ 116,279	\$ 283,721
Walking Trail Amenities (Benches, Shade Structures & Garbage Cans)	\$ 50,000	\$ -	\$ 50,000
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	\$ 541,000	\$ 545,772	\$ (4,772)
Pony Express Parkway Widening	\$ 500,000	\$ 32,013	\$ 467,987
SUBTOTAL	\$ 3,491,000	\$ 1,031,333	\$ 2,459,667
Cemetery			
Cemetery Fencing & Improvements	\$ 100,000	\$ 69,000	\$ 31,000
SUBTOTAL	\$ 100,000	\$ 69,000	\$ 31,000
Miscellaneous			
Accounts Receivable	\$ 1,000,000	\$ -	\$ 1,000,000
Neighborhood Match Grant Program	\$ 1,000,000	\$ 43,772	\$ 956,228
Eagle Mountain City 20th Year Anniversary	\$ 100,000	\$ 78,501	\$ 21,499
Emergency Preparedness Measures	\$ 500,000	\$ 465,081	\$ 34,919
YMCA	\$ 2,600,000	\$ -	\$ 2,600,000
SUBTOTAL	\$ 5,200,000	\$ 587,354	\$ 4,612,646
Totals			
TOTAL	\$ 13,299,000	\$ 5,818,403	\$ 7,480,597
	Approximate Amount Available		\$ 7,480,597
TOTAL REMAINING (Unbudgeted)			\$ -



Project Name	Project Description
	<b>Parks</b>
Current Park Improvements	Completing various small park projects across the City in parks that had already been started
Cory B. Wride Memorial Park - Phase 1	First phase of improving 62-acre park, including area around baseball fields
Nolen Park Splash Pad Upgrades	Repairs and water efficiency upgrades on City's splash pad
Nolen Park Splash Pad Pavilion	Construction of a pavilion to provide much-needed shade and picnic tables near the splash pad
Bike Park Improvements	Repairs and upgrades to the City's mountain bike park in order to increase safety and usability of the park
Hidden Canyon Detention Pond	Completion of a clean-out area in the storm drain system
Silverlake Amphitheater	Installing slides and other play equipment at the Silverlake Amphitheater, specifically the hill
Rodeo Grounds Fencing	Installation of a security perimeter fencing at rodeo grounds
Rodeo Bleachers	Purchase of permanent bleachers to install at rodeo grounds
Park Bathrooms	Installation of bathroom kits at several parks throughout the City

# UTILITY SALE PROCEEDS PLAN

Streets	
Pony Express Road Median Landscaping - Ranches	Redesigned and new landscaping medians along Pony Express Parkway to better allow for water efficiency
Pony Express Road Median Landscaping - City Center	Landscaping medians along Pony Express Parkway that have not been landscaped
City Center Walking Trail Landscaping	Finishing landscaping of areas along trail system adjacent to Pony Express Parkway
Walking Trail Connectivity	Finish sections of the City's extensive trail system where gaps exist
Walking Trail Amenities	Aesthetic improvements targeted at increasing comfort and usability of City's trail system, such as benches, shade structures, and garbage cans
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	Pulverize and repave the area just east of the roundabout on Eagle Mountain Blvd.
Pony Express Parkway Widening	Widening Pony Express Parkway from three to five lanes from Porter's Crossing to the Saratoga Springs Border



Cemetery	
Cemetery Fencing & Improvements	Design and installation of fencing surrounding the City's cemetery to ensure protection of the area
Miscellaneous	
Accounts Receivable	Paying off unpaid account balances for gas and electric customer accounts that are in collection process
Neighborhood Match Grant Program	Providing matching grant funds for neighborhoods in order to work with neighborhoods on completing beautification or other improvement projects throughout the City
Eagle Mountain City 20th Year Anniversary	Hosting events, creating merchandise, and advertising to celebrate the City's 20th Anniversary
YMCA	Development of a YMCA in Eagle Mountain for resident use
Emergency Preparedness Measures	Purchase of generators and other materials to ensure the ability to supply water from wells in emergency situations

# FTE TABLES

General Fund	2018	2019	2020		2018	2019	2020
<b>Building</b>				<b>Library</b>			
Community Development Director	1	1	1	Library Director	1	1	1
Building Permit Technician	0	1	1	Assistant Librarian	1	1	1
Lead Inspector	1	1	1	Children's Librarian	0.7	0.7	0.7
Building Inspector	2	2.93	3.76	Library Technicians	3.625	3.625	3.805
Plans Examiner	0	0	0	<b>Parks</b>			
Executive Assistant	1	1	1	Parks & Recreation Director	0.625	0.625	0.625
Office Assistants	1.26	1.26	1.26	Parks & Cemetery Supervisor	1	1	1
<b>Communications and Community Relations</b>				Parks Technician I	3.5	3.5	3.5
C&C Director	0.93	0.93	0.93	Parks Technician II	2	2	2
Receptionist	1.25	1.25	1.25	Parks Technician III	1	1	2
<b>Economic Development</b>				Seasonal Parks Worker	0.5	0.5	0.5
Economic Development Director	0.65	0.65	0.65	Part-time	0.5	0.5	1
<b>Engineering</b>				<b>Planning</b>			
City Engineer	1	1	1	Community Development Director	1	1	1
City Inspector	1	1	1	Planning Manager	1	1	1
Blue Stakes Locator	1	1	1	Planner II	1	1	1
Engineering Assistant	1	1	2.5	Code Enforcement Officer	1.5	1.5	1.5
Office Manager	0.33	0.33	0.33	<b>Police</b>			
<b>Executive</b>				PT School Crossing Guards	4.52	4.52	4.52
Mayor	1	1	1	<b>Recorder</b>			
City Administrator	1	1	1	City Recorder	1	1	1
Assistant City Administrator	0.5	0.5	0.5	Deputy Recorder	2	2	2
Executive Assistant	1	1	1	Part-time	0	0.5	0.5
Senior Project Manager	0.35	0.35	0.35	<b>Recreation</b>			
Management Analyst	0.9	0.9	0.9	Parks & Recreation Director	0.325	0.325	0.325
Management Interns	0.66	0.66	0.66	Recreation Manager	1	1	1
<b>Facilities</b>				Recreation Assistant	1	1	1
Facilities Manager	0.5	0.5	0.5	Recreation Aide	1.2	1.2	1.6
Maintenance	1	1	2	<b>Senior Council</b>			
Custodian	1.25	1.25	1.75	Special Events Director	0.1	0.1	0.1
<b>Finance</b>				<b>Special Events</b>			
Finance Director	0.5	0.5	0.5	Parks & Recreation Director	0.075	0.075	0.075
AP/AR Clerk	1	1	1	Special Events Director	0.9	0.9	0.9
Accounting Technician	1	1	1	Event Aide	0.5	0.5	0.67
City Treasurer	1	1	1	<b>Streets</b>			
Financial Analyst	0.1	0.1	0.1	Streets Supervisor	0.66	0.66	0.66
<b>Human Resources</b>				Streets Technician	4.5	6	6
Human Resources Manager	1	1	1	Seasonal Streets Worker	0.5	0.5	0.5
<b>Legislative</b>				Administrative Assistant	0.25	0.25	0.25
City Council Member	5	5	5				
				<b>TOTAL</b>	<b>69.66</b>	<b>73.59</b>	<b>79.67</b>



Enterprise Fund	2018	2019	2020
<b>Sewer</b>			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.33	0.33	0.33
Wastewater Supervisor	1	1	1
Wastewater Technician	3.53	3.53	3.53
Administrative Assistant	0.64	0.64	0.64
<b>Water</b>			
Public Works Director	0.34	0.34	0.34
Assistant Public Works Director	0.34	0.34	0.34
Water Supervisor	1	1	1
Water Technicians	3.91	3.91	5.53
Meter Reader	1	1	1
Administrative Assistant	0.25	0.25	0.25
Part-time	0.63	0.63	0.63
<b>TOTAL</b>	<b>13.30</b>	<b>13.3</b>	<b>14.92</b>

Special Revenue Fund	2018	2019	2020
<b>Cemetery</b>			
Parks & Recreation Director	0.05	0.05	0.05
<b>Storm Water</b>			
Storm Water Supervisor	0.33	0.33	0.33
Storm Water Technician	3	3	3
Administrative Assistant	0.25	0.25	0.25
<b>TOTAL</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>

Internal Service Fund	2018	2019	2020
<b>GIS</b>			
GIS Technician	1	1.5	1.66
<b>Utility Billing</b>			
Utility Billing Team Leader	1	1	1
Utility Billing Clerk	2.5	2.5	2.88
<b>Fleet</b>			
Facilities & Fleet Manager	0.5	0.5	1.5
<b>TOTAL</b>	<b>5</b>	<b>5.5</b>	<b>7.04</b>

Total FTE	2018	2019	2020
General Fund	69.66	73.59	79.67
Enterprise Fund	13.3	13.3	14.92
Special Revenue Fund	3.63	3.63	3.63
Internal Service Fund	5	5.5	7.04
<b>TOTAL</b>	<b>91.59</b>	<b>96.02</b>	<b>105.26</b>



# FY 2019 BUDGET AMENDMENTS

## GENERAL FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
<b>General Government</b>						
Website Upgrade Costs from FY18	10-19-41955-4221	\$ 10,000.00	\$ 50,000.00	\$ 40,000.00	Fund Balance (last year)	9/18/2018
Library Grant (for purchases of books)	10-18-45800-5795	\$ -	\$ 4,500.00	\$ 4,500.00	Grant Revenue	9/18/2018
Air Quality Monitor for Blasting (Engineering)	10-11-41710-2513	\$ 1,500.00	\$ 6,500.00	\$ 5,000.00	Fund Balance (last year)	9/18/2018
GIS Mobile Sys. (Share w/Storm Drain)	10-41-44100-7410	\$ 130,000.00	\$ 136,500.00	\$ 6,500.00	Fund Balance (last year)	9/18/2018
Website Upgrade Costs (Additional)	10-19-41955-4221	\$ 50,000.00	\$ 65,000.00	\$ 15,000.00	Fund Balance	11/20/2018
Commercial Inspections Costs	10-33-42420-4531	\$ 130,000.00	\$ 300,000.00	\$ 170,000.00	Facebook Permitting Revenue	11/20/2018
Compliance Officer (total compensation)	10-19-41950-Various	\$ -	\$ 65,000.00	\$ 65,000.00	Fund Balance	11/20/2018
Community Art Project Bird Houses	10-18-41990-5856	\$ -	\$ 1,900.00	\$ 1,900.00	Fund Balance	11/20/2018
State Lobbyist for PE Parkway to be State Road	10-41-44100-4531	\$ -	\$ 12,500.00	\$ 12,500.00	Fund Balance	1/15/2019
Security Cameras	10-19-41950-7211	\$ 10,000.00	\$ 13,000.00	\$ 3,000.00	Fund Balance	1/15/2019
IT Increase hours per week to 45 + Office 365	10-19-41955-4531	\$ 52,000.00	\$ 72,000.00	\$ 20,000.00	Fund Balance	1/15/2019
Library Materials (from grants)	10-18-45800-5795	\$ 4,500.00	\$ 6,900.00	\$ 2,400.00	Grant Revenue	3/5/2019
<b>Subtotal General Government:</b>		<b>\$ 388,000.00</b>	<b>\$ 733,800.00</b>	<b>\$ 345,800.00</b>		

## ENTERPRISE FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
<b>Enterprise Funds</b>						
Concrete Cart-Away Trailer (Storm Drain)	59-45-59000-7410	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	9/18/2018
500 Gallon Water Tank & Sprayer (Storm)	59-45-59000-7410	\$ -	\$ 8,000.00	\$ 8,000.00	Fund Balance	9/18/2018
GIS Mobile Sys. (Share w/Streets)	59-45-59000-7410	\$ -	\$ 6,500.00	\$ 6,500.00	Fund Balance	9/18/2018
Replacement Bush Hog fo Kubota (Storm)	59-45-59000-7410	\$ -	\$ 2,300.00	\$ 2,300.00	Fund Balance	9/18/2018
Bad Debt Write-off (Utility Sale Proceeds)	55-45-55000-6000	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	Fund Balance	3/5/2019
<b>Subtotal Enterprise Funds:</b>		<b>\$ -</b>	<b>\$ 1,041,800.00</b>	<b>\$ 1,041,800.00</b>		



## CAPITAL PROJECTS FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
<b>Capital Projects</b>						
5th Traffic Signal for FY 2019	47-81-44100-7014	\$ 800,000.00	\$ 1,000,000.00	\$ 200,000.00	Fund Balance	9/18/2018
Cory Wride Park from FY 2018	47-81-45100-7001	\$ -	\$ 650,000.00	\$ 650,000.00	Fund Balance	11/20/2018
City Entrance/Wayfinding/Park/Trail Signs (Design)	47-81-45100-7036	\$ -	\$ 55,000.00	\$ 55,000.00	Fund Balance	11/20/2018
Rodeo Grounds Bathrooms (Cemetery & Skate Park)	47-80-45100-7104	\$ -	\$ 120,000.00	\$ 120,000.00	Fund Balance (90K '18 and 30K '19)	11/20/2018
St. Andrews Reimbursement Agreement	47-81-44100-7024	\$ -	\$ 116,000.00	\$ 116,000.00	Impact Fees	1/15/2019
City Entrance/Wayfinding/Park/Trail Signs (Design)	47-81-45100-7036	\$ 55,000.00	\$ 60,000.00	\$ 5,000.00	Fund Balance	1/15/2019
Streetlight Installs-New (paid for by developers)	47-81-44100-7025	\$ -	\$ 400,000.00	\$ 400,000.00	Developers Paying For	1/15/2019
Facebook Infrastructure (paid for by Facebook)	See Breakdown Below	\$ -	\$ 10,000,000.00	\$ 10,000,000.00	Facebook Paying For	1/15/2019
Aviator Avenue Extension and Widening	47-81-44100-7022	\$ 620,000.00	\$ 1,005,000.00	\$ 385,000.00	Trans./Water/Sewer/S.D. Impact Fee Fund Bal.	3/5/2019
Eagle Park Pavilion	47-80-45100-	\$ -	\$ 50,000.00	\$ 50,000.00	Utility Sale Proceeds	3/5/2019
Additional Facebook Infrastructure	See Breakdown Below	\$ 10,000,000.00	\$ 22,800,000.00	\$ 12,800,000.00	Facebook Paying For	3/5/2019
Rodeo Grounds Bathrooms (Cemetery & Skate Park)	47-80-45100-7104	\$ 120,000.00	\$ 140,000.00	\$ 20,000.00	Fund Balance	3/5/2019
<b>Subtotal Capital Projects:</b>		<b>\$ 11,595,000.00</b>	<b>\$ 36,396,000.00</b>	<b>\$ 24,801,000.00</b>		

## IMPACT FEE (WITHIN SPECIAL REVENUE) BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
<b>Impact Fees</b>						
Storm Drain IFFP from FY 2018	17-51-59000-4531	\$ -	\$ 10,000.00	\$ 10,000.00	Fund Balance	9/18/2018
Water Impact Fee Developer Reimbursements	11-51-51000-6305	\$ 50,000.00	\$ 245,000.00	\$ 195,000.00	Impact Fees Collected (VV Water Tank)	11/20/2018
Wastewater Impact Fee Developer Reimbursements	12-51-52000-6310	\$ -	\$ 85,000.00	\$ 85,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
Stormwater Impact Fee Developer Reimbursements	17-51-59000-6310	\$ -	\$ 15,000.00	\$ 15,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
Transportation Impact Fee Developer Reimbursements	18-51-44100-6310	\$ -	\$ 725,000.00	\$ 725,000.00	Impact Fees Collected (EMP will go to zero)	11/20/2018
<b>Subtotal Impact Fees:</b>		<b>\$ 50,000.00</b>	<b>\$ 1,080,000.00</b>	<b>\$ 1,030,000.00</b>		

# PARK AMENITIES

Park - Address	Amphitheater	BBQ	Baseball Field	Basketball Court	Benches	Bike Racks	Bleachers	Drinking Fountain	Dugout Benches	Dumpsters	Flag Pole	Garbage Can	Green Space	Horseshoe Pit	Pavilion	Picnic Tables	Pool	Restroom	Splash Pad	Sports Court	Tennis Court	Tetherball	Tot Lot	Volleyball Pit	Zip Line
City Center																									
Autumn Ridge - 4492 N. Hunter Lane				Y	Y-2							Y-2	Y		Y								Y		
Cory Wilde Memorial Park			Y-4	Y-2		Y	Y-4	Y	Y-8			Y	Y		Y-2	Y		Y	Y	Y	Y-2				Y
Eagle Park Commons - 1396 E. Harriet St.		Y			Y							Y	Y		Y	Y						Y	Y		
Eagle Point A - 2080 E. Summer Way												Y													
Eagle Point B - 1938 E. Sunrise Dr.					Y-6							Y	Y										Y		
Eagle Point C - 3742 N. Partridge Lane		Y-2			Y-7							Y-2	Y		Y	Y-6							Y		
Overland Park - 1016 E. Waddell Road		Y-3			Y-2	Y						Y	Y	Y	Y	Y-4						Y	Y		
Pioneer Addition 5 - 1894 Church Way					Y-3							Y	Y										Y		
Pioneer Addition 6 - 2102 E. West Jordan Way					Y-3							Y	Y										Y		
Pioneer Park - 4558 Silver Spur Way				Y	Y-2	Y		Y				Y-2	Y		Y	Y-2		Y		Y			Y		
Pioneer Subdivision - Ox Yoke Dr. 4700 N					Y-2								Y										Y		
Pony Express Memorial Park - 4447 N. Major Street			Y				Y-2		Y-2				Y												
Pony Express Skatepark - 4447 N. Major Street		Y-2										Y-3	Y		Y	Y-4									
Sweetwater Park - 1887 Shadow Drive												Y													
Walden Park - 4322 Frontier Street				Y	Y-4	Y		Y				Y-3	Y		Y	Y-9		Y					Y		
White Hills Park - 18628 Wilson Avenue					Y-3							Y-3	Y		Y	Y-2							Y		
The Ranches																									
Appolosa Park - 5747 N. Stonebridge Lane				Y	Y-8	Y						Y-2	Y			Y-4				Y	Y				
Ash Point - 7870 N. Ash Point Drive					Y-2	Y						Y	Y			Y-2							Y		
Autumn Ridge - 4492 N. Hunter Lane				Y	Y-2							Y-2	Y		Y	Y-3							Y		
Cedar Pass Ranch - 8656 N. West Drive		Y-2		Y	Y-2			Y					Y		Y	Y-3							Y		
Chilton Circle - 3835 E. Chilton Circle		Y			Y							Y	Y			Y-4							Y		
Chimney Rock - 7838 N. Sparrow Hawk Way					Y								Y												
Eagles Gate East - 8308 Prestwich Lane		Y			Y-2	Y						Y	Y			Y-2							Y	Y	
Eagles Gate West - 8398 N. Scotsraig Drive		Y			Y-4	Y						Y-2	Y		Y	Y-6							Y		
Fremont Springs Park - 7348 N. Ute Drive					Y-2	Y						Y	Y			Y-2							Y		
Friday Station - 3391 E. Appolosa Way					Y-2								Y			Y									
Hidden Valley Park - 3015 Sandpiper Rd					Y							Y	Y												
Highlands @ The Ranches - 3557 E. Paine Street		Y-2			Y							Y	Y		Y	Y-4	Y						Y		
Highlands on Green - 8742 N. Clubhouse Lane		Y-2		Y									Y		Y	Y-3	Y						Y		
Kennekuk - 3449 E. Kennekuk Circle												Y	Y			Y-3									
Kiowa Valley - 4146 Golden Eagle		Y			Y-3	Y						Y	Y			Y-3							Y		
Liberty Farms West - 7625 N. James Street		Y			Y-3							Y-2	Y		Y	Y-2									
Liberty Farms East - 7682 N. Rose Street					Y-3	Y						Y-2	Y			Y-3							Y		
Lone Tree - 2117 E. Lone Tree		Y			Y-2	Y						Y-2	Y			Y-3							Y		
Meadow Ranch Autumn - 2683 E. Autumn Lane					Y	Y						Y	Y										Y		
Meadow Ranch Hidden - 9387 N. Sunset Drive					Y	Y						Y	Y		Y	Y-2							Y		
Mountain Ranch Bike Park - 3432 E. Golden Eagle Road												Y-3			Y	Y-2									
Mt. Airey Village - 4122 E. Oakland Hills Drive													Y										Y		
Nolen Park - 7862 N. Tinamous Rd			Y-2		Y-4		Y-4	Y	Y-4			Y-7	Y		Y	Y-3		Y	Y				Y		
Nolen Park East - 7874 N. Peregrine Rd		Y-3			Y							Y-5	Y		Y	Y-20									
North Ranch - 9242 N. Canyon Wash Drive		Y			Y-2			Y		Y	Y	Y-2	Y			Y-4							Y		
NorthMoor - 9098 N. Kilkenny Way		Y-2										Y	Y		Y	Y-6	Y						Y		
Porters Crossing - 4046 E. Cattle Drive		Y		Y	Y	Y						Y-2	Y		Y								Y		
Rush Valley - 7946 N. Geronimo Drive													Y										Y		
Sage Valley - 1448 E. Smithfield Drive		Y										Y	Y		Y	Y-4							Y	Y	
Silverlake Amphitheater - 7862 N. Silverlake Pkwy	Y	Y-2			Y-3			Y				Y-1	Y		Y	Y-3		Y					Y		
Silverlake Village - 4776 E. Levi Lane					Y-2							Y	Y		Y	Y							Y		
Smith Ranch Community - 3885 Smith Ranch Rd					Y			Y				Y	Y				Y						Y		
SouthMoor - 8914 N. Suffolk Lane													Y							Y	Y				
Three's Crossing - Cattle Drive & Dodge Street		Y		Y	Y-3							Y-3	Y		Y	Y-6							Y		
Valley View Park												Y-3			Y	Y-8							Y		Y
Westview Heights - 2412 East Prairie View Drive					Y-5	Y-2							Y			Y-9							Y		
Willow Springs - 3372 E. Ridge Rt. Road					Y-2							Y-3	Y				Y						Y	Y	

# ACRONYMS

TERM	STANDS FOR	TERM	STANDS FOR
AFG	Assistance to Firefighters Grant	MBO	Management By Objectives
CAFR	Comprehensive Annual Financial Report	NBIA	National Business Incubator Association
CDA	Community Development Agency	NFPA	National Fire Protection Association
CERT	Community Emergency Response Team	NSA	North Service Area
CEO	Code Enforcement Officer	PED	Pony Express Days
CFP	Capital Facilities Plan/Project	PKH	Peter, Kinghorn, and Harris
CLEF	Community Library Enhancement Fund	PRCA	Professional Rodeo Cowboys Association
COLA	Cost of Living Adjustment	PRV	Pressure Reducing Valve
CPR	Cardiopulmonary Resuscitation	PSI	Pounds per Square Inch
CUWCD	Central Utah Water Conservancy District	QNX	Real-time Computer Operating System
CWP	Central Water Project	RAD	Rape Aggression Defense System
DAI	Development Associates Inc.	RDA	Redevelopment Agency
DEQ	Department of Environmental Quality	RFID	Radio Frequency Identification
EMC	Eagle Mountain City	SAA	Special Assessment Area
EMS	Emergency Medical Services	SAFER	Staffing for Adequate Fire and Emergency Response Grant
FEMA	Federal Emergency Management Act/ Agency	SCADA	Supervisory Control And Data Acquisition
FF	Fire Fighter	SID	Special Improvement District
FICA	Federal Insurance Contributions Act	SITLA	School and Institutional Trust Lands Administration
FTE	Full-Time Equivalent	SR-73	State Route 73
FY	Fiscal Year	SSA	South Service Area
GAAP	Generally Accepted Accounting Principles	STAG	State and Tribal Assistance Grant
GASB	Government Accounting Standards Board	TSSD	Timpanogos Special Service District
GFOA	Government Finance Officers Association	UAMPS	Utah Associated Municipal Power Systems
GIS	Geographic Information System	UBBA	Utah Boys Baseball Association
GO	General Obligation	UDOT	Utah Department of Transportation
GPFS	General Purpose Financial Statements	UFA	Unified Fire Authority
GRAMA	Government Records and Management Act	UMPA	Utah Municipal Power Agency
ICC	International Code Council	UNIX	Computer Operating System
ICMA	International City/County Management Association	UP&L	Utah Power and Light Company
ICSC	International Council of Shopping Centers	WAFTA	Wasatch Area Freeride Trails Association
IR	Infrared	WWTP	Wastewater Treatment Plant
JLUS	Joint Land Use Study	Xfer	"Transfer"
LOS	Level of Service	YEC	Year-End Closing
MAG	Mountainland Association of Governments	YEO	Year-End Opening

# GLOSSARY

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## A

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

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

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

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

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

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

**ALLOCATION:** To set aside or designate funds for a specific purpose. An allocation does not authorize the expenditure of funds.

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

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

**ASSESSED VALUE (AV):** The fair market value of both real (land and building) and personal property as determined by the Utah County Assessor's Office for the purpose of setting property taxes.

**ASSETS:** Property owned by a government.

**ATTRITION:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, retirement, transfer, or means other than layoff.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations, test whether transactions



have been legally performed, identify areas for possible improvements in accounting practices and procedures, ascertain whether transactions have been recorded accurately and consistently, and ascertain the stewardship of officials responsible for governmental resources.

## B

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

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

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

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

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

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

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

**BUDGET COMMITTEE:** The Budget Committee is made up of the Mayor, City Administrator, and Finance Department and is in charge of preparing the draft budget document.

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

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



# GLOSSARY

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

**BUDGETARY EXPENDITURES:** Expenses incurred that were budgeted.

## C

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

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

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

**CAPITAL OUTLAYS (EXPENDITURES):** Expenditures for the acquisition of capital assets.

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

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

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

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

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

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



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

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

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

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

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

## D

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

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

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

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

**DIRECT EXPENSES:** Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

## E

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

# GLOSSARY

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

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

**ENTERPRISE FUND:** A fund established to account for operations (1) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, sewer, and solid waste.

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

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

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

**EXPENSES:** See EXPENDITURES.

## F

**FISCAL YEAR:** A 12-month period designated as the operating year by an entity. For Eagle Mountain, the fiscal year is from July 1<sup>st</sup> to June 30<sup>th</sup> of the following year.

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

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

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

**FLOAT:** The amount of money represented by checks outstanding and in the process of collection.

**FLOATING INTEREST RATE:** Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.



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

**FULL-TIME EQUIVALENT (FTE):** The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or 0.50 FTE.

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

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

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

## G

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

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS):** Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. Government Accountability Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

**GENERAL AND OPERATIONS EXPENSE:** An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

# GLOSSARY

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**GENERAL FUND:** The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, parks, engineering, planning, finance, and administration.

**GENERAL GOVERNMENT:** When a schedule refers to the "General Government," it includes the General Fund, Parks, Library, etc., in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS):** Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

**GOVERNMENTAL ACCOUNTING:** The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

**GOVERNMENTAL FUND TYPE:** Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Eagle Mountain, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

## I

**INDIRECT COST:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

**INDIRECT COST RATE:** A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.



**INFLATION:** A rise in the general price level caused by an increase in the volume of money and credit relative to available goods and services. Inflation not only increases the costs of services, but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., power, road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

**INTERNAL CONTROL:** A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

**INTERNAL SERVICE FUND:** Formerly called Intra-governmental Service Funds. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**INVENTORY:** The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. meters, paper, or office supplies.

**INVESTMENT:** Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

**INVESTMENT INSTRUMENT:** The specific type of security which a government purchases and holds.

## J

**JOINT FINANCING:** The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

**JOURNAL:** An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

## L

**LEASE-PURCHASE FINANCING:** Local governments utilizing the lease/purchase method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.



# GLOSSARY

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**LEDGER (ACCOUNTING):** An accounting record which lists financial transactions by the organization unit or service which incurred them.

**LIABILITY:** Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**LIFE-CYCLE COST:** The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

**LIMITED LIABILITY BONDS:** When a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

**LINE ITEM BUDGET:** A budget prepared along departmental lines that focuses on what is to be bought.

**LIQUIDITY (OF INVESTMENTS):** The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

## M

**MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**MARGINAL COST:** The increase or decrease in the total cost of production for making one additional unit of a product (due to variable costs like labor and materials).

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MEASUREMENT FOCUS:** The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MONTHLY EXPENDITURE PLAN:** The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.



## N

**NET INCOME:** Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

**NET REVENUES:** Revenues, less possible expenses.

**NON-MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10% of the revenues or expenditures of the appropriated budget.

**NON-PERSONNEL COSTS:** Costs that do not involve people.

## O

**OBJECT OF EXPENDITURE:** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: (1) personal services (salaries and wages), (2) contracted services (utilities, maintenance contracts, travel), (3) supplies and materials, and (4) capital outlays.

**OPERATING BUDGET:** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See BUDGET.

**OPERATING EXPENSES:** Proprietary fund expenses which are directly related to the fund's primary service activities.

**OPERATING TRANSFER-IN:** Transfer (payment) from other funds, which are not related to rendering of services.

**ORGANIZATIONAL UNIT:** A responsibility center within a government.

**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.

# GLOSSARY

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**PERFORMANCE BUDGET:** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

**PERSONNEL COST:** The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as DIRECT COSTS if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as INDIRECT COSTS.

**PERSONNEL SERVICES:** Includes total wages and benefits.

**POSTING (ACCOUNTING):** The act of transferring to a LEDGER the data, either detailed or summarized, originally contained in a JOURNAL or other document of initial entry.

**PROGRAM:** A specific and distinguishable unit of work or service performed.

**PROGRAM ACTIVITY:** A specific and distinguishable unit of work or service performed.

**PROPRIETARY FUNDS:** Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

**PURCHASE ORDER:** A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

## R

**REPLACEMENT COST:** The cost, as of a certain date, of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

**REQUISITION:** A written demand or request, usually from one department to another department, for specified articles or services.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**RESERVE FOR CONTINGENCIES:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**RESERVE FUND FINANCING:** A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or "earmarked" operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.



**RESOURCES:** The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

**REVENUE:** The term designates an increase to a fund's assets which represents an increase in liabilities (e.g., proceeds from a loan), repayment of an expenditure already made, cancellation of certain liabilities, and increases in contributed capital.

**REVENUE BONDS:** Revenue bonds are frequently for projects like water and sewer systems. Such bonds are usually not backed by the full faith and credit of the local jurisdiction. For this same reason, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

## S

**SERVICE:** A program or activity which does not produce a tangible commodity but which nonetheless contributes to the welfare of others (e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.).

**SERVICE OF OBJECTIVES:** The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

**SERVICE PLAN:** The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

**SOURCE OF REVENUE:** Revenues are classified according to their source or point of origin.

**SPECIAL ASSESSMENTS:** Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

**SPECIAL ASSESSMENT BONDS:** Bonds payable from the proceeds of SPECIAL ASSESSMENTS. These bonds are payable only from the collection of SPECIAL ASSESSMENTS and occur in Special Improvement Districts (SIDs).

**SPECIAL DISTRICTS:** Special districts are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-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.

# GLOSSARY

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**SUPPLIES AND SERVICES:** All supplies and services such as office supplies, professional services, and intergovernmental services.

**SUNK COST:** The cost that has already been incurred. For example, the cost of a previously purchased computer system.

## T

**TAX ANTICIPATION NOTES:** Notes issued in anticipation of taxes which are usually retired from taxes collected.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

**TOTAL COST:** The sum of all costs, direct and indirect, associated with the provision of a service.

## U

**UNIT COST:** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

## V

**VARIABLE COST:** A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

**VOUCHER:** A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

## W

**WARRANT:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

## Y

**YIELD:** The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

EAGLE MOUNTAIN CITY  
ADOPTED OPERATING  
FY 2019 - 2020 BUDGET



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