



Annual Budget Fiscal Year 2010-2011

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Section 1

BUDGET MESSAGE

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June 22, 2010

Members of the City Council
Eagle Mountain, Utah 84005

RE: FY 2010-2011 BUDGET MESSAGE

Dear Council Members and Citizens of Eagle Mountain City:

It is a pleasure to present the 2010-2011 Budget as a document I believe will continue to guide the growth and success of Eagle Mountain City. The budget is one of the most essential documents the City prepares each year, because it identifies the services the City provides to its residents as well as the funding for those services. The City five-year plan has been extended and improved from last year's budget document. Our aim is to continue to improve fiscal policies; create a financial plan for the City's future; establish an operational guide for today; and create communicative devices of how City finances are spent. In addition, we have endeavored to construct the City's budget at a level high enough to meet the Government Finance Officers' Association (GFOA) guidelines. As a three year recipient of the GFOA's Distinguished Budget Award, we will again submit the document for the GFOA's consideration.

As our city embarks upon its 14th Fiscal Year, I anticipate that we will continue with the same high level of fiscal responsibility our city has displayed in previous years. Fiscal responsibility in city funding is essential to the continued wellbeing of the city.

The high level of fiscal responsibility held has led us to implement several measures to avoid possible pitfalls from fiscal neglect. First, we have limited the use of the City's financial reserves, keeping them largely intact for future need. Generally, we have been able to use current revenues to offset expenditures. Second, we are largely maintaining our staffing levels during the coming fiscal year. Exceptions to this are only when necessary, or if grants have been received to offset the costs to the City. Finally, we are reducing the purchase and replacement of equipment to only when absolutely necessary. By maintaining our fiscal responsibility, I am confident that our City will continue to be prosperous now and in the future.

With an estimated population of 24,000 residents, our community continues to expand and flourish. Eagle Mountain has seen an increase of approximately 5% in population during the past fiscal year. Even though this number has decreased from a few years ago, it still represents an increase higher than many areas in Utah during the current economic difficulties. Also, it is greater than last year's 3% increase. The city budget addresses the needs of Eagle Mountain City while considering the impact the year's economic changes had on all areas of City operations. Continued growth in the residential sector of the City requires growth in public infrastructure, and in economic development efforts. The budget's focus remains on addressing the variety of needs of the City at the current point in its growth. Addressing improvements in utilities, roads, parks, and other infrastructure areas while improving the City's efficiency and performance in rendering services remain top priorities in the budget.

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.

We strongly believe our municipal government is here to meet and serve the needs of the residents. For this reason, the City will continue to improve and maintain services in hopes to improve the quality of life for residents. This has been a guideline in the development of the 2010-2011 Fiscal Year budget. Our hopes to improve the quality of life and service levels will be accomplished through the funding of initiatives that are outlined in the 2010-2011 Mayor's Initiatives Section of this message.

We present a balanced budget for Fiscal Year 2010-2011. It meets all legal requirements and accepted administrative practices. The total budget for Fiscal Year 2010-2011 is \$33.1 million with \$8.7 million for General Fund operations. Currently, there are no proposed tax or utility rate increases proposed other than those that are not under the control of the City of Eagle Mountain. Based on the current numbers of the budget, we feel that service provided to residents will be maintained or increased at the current tax rates.

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 highest levels of service and meet the needs of citizens and visitors of the City of Eagle Mountain. The budget was developed in harmony with the belief that the city government's existence is to protect what is valued today while meeting tomorrow's needs.

FY 2009-2010 BUDGET IN REVIEW

Before looking into the 2010-2011 budget year, it is important we review accomplishments during the 2009-2010 budget year. Some of the budget priorities last year consisted of:

Increased Support of Economic Development: Phase one of a new marketing campaign to promote economic development in Eagle Mountain was launched. This included redesigning the City logo and brand, advertising through prominently placed billboards and television commercials, designing and distributing packets of information, and hosting the first annual Economic Development Summit. Attendance to the Las Vegas ICSC Conference to find interested businesses was also part of this budget year plan.

Augmentation of Citywide Activities: The City continued to expand Pony Express Days. For the first time, Eagle Mountain hosted a Professional Rodeo Cowboys Association (PRCA) Rodeo. Construction of the rodeo arena was accomplished by the Eagle Mountain City Energy Department. Also, the senior council activities budget was increased in order to offer older citizens more opportunity to be involved in the City.

Construction of Capital Facilities to Maintain and Improve Services Delivery: Projects that were completed include the wastewater treatment plant, Well #5, Tank #5, expansion of the Library, and expansion of Fire Station #2. In addition to these, upgrades were made on the water system at the North Service Area. Although it does not involve capital facilities, services delivered were improved through the implementation of a City recycling program.

Upgrade and Maintenance of Parks, Open Spaces, and Transportation: Sound barriers were put in place at Pony Express Skate Park, and improvements were completed at Mt. Airey Park. Transportation was upgraded through the extension of Porter's Crossing and the completion of Bobby Wren Boulevard. Islands were also put in to upgrade the parks, and several neighborhood open spaces were landscaped.

FY 2009-2010 BUDGET AMENDMENTS

Several amendments to last year's budget were approved by the City Council. The amendments to the FY 2009-2010 budget are as follows:

GENERAL FUND- Total General Fund amended is \$775,056.00 (\$201,000.00 from General Government, \$348,500.00 from Community Development, \$168,556.00 from Public Safety, \$7,000.00 from Planning & Zoning, and \$50,000.00 from Streets & Roads). These amended amounts will be covered by revenue of \$898,500.00 from multiple sources (as listed below in each section).

General Government: A total increase of \$775,056.00 will be amended for Fiscal Year 2010 in the General Government. The some of the revenue sources for this amendment will be increased Sales Tax Revenue (\$70,000), Building Permits (\$150,000), Plan Check Fees (\$120,000), and increased Penalty Fees (\$16,500).

- ***Legislative Travel***: Original budget amount was \$6,000.00; the amended budget amount will now be \$15,000.00 making a difference of \$9,000.00.
- ***Utility Billing Salaries***: Original budget amount was \$139,974.00; the amended budget amount will now be \$179,974.00 making a difference of \$40,000.00.
- ***Utility Billing Collections***: Original budget amount was \$2,500.00; the amended budget amount will now be \$12,500.00 making a difference of \$10,000.00.
- ***Utility Billing Mailing***: Original budget amount was \$48,000.00; the amended budget amount will now be \$73,000.00 making a difference of \$25,000.00.
- ***Car Allowance***: There was no original budget amount; the amended budget amount is \$6,000.00.
- ***Unemployment***: There was no original budget amount; the amended budget amount is \$25,000.00.
- ***State Insurance Fund***: Original budget amount was \$37,580.00; the amended budget will now be \$52,580.00 making a difference of \$15,000.00.
- ***Building & Grounds Maintenance***: Original budget amount was \$13,000.00; the amended budget amount will now be \$28,000.00 making a difference of \$15,000.00.
- ***Telephone***: Original budget amount was \$45,000.00; the amended budget amount will now be \$56,000.00 making a difference of \$11,000.00.
- ***Computer Software & Maintenance***: Original budget amount was \$91,000.00; the amended budget amount will now be \$121,000.00 making a difference of \$30,000.00.
- ***Professional & Technical Services***: Original budget amount was \$10,000.00; the amended budget amount will now be \$25,000.00 making a difference of \$15,000.00.

Community Development: A total increase of \$348,500.00 will be amended for Fiscal Year 2010 in Community Development. The revenue sources for this amendment include transfers from Electric (\$15,000.00), Gas (\$15,000.00), Admin (\$15,000.00), and Capitol Projects (\$170,000.00), as well as a County Grant (\$25,000.00), Rodeo Revenues (\$85,000.00), Pony Express Day Sponsorships (\$31,000.00), and increased fees for Youth Sports (\$10,000.00).

- ***Marketing Tools:*** Original budget amount was \$1,500.00; the amended budget amount will now be \$175,000.00 making a difference of \$173,500.00.
- ***Pony Express Monument:*** There was no original budget amount; the amended budget amount is \$25,000.00.
- ***Rodeo Expenditures:*** There was no original budget amount; the amended budget amount is \$145,000.00.
- ***Library Retirement:*** Original budget amount was \$3,580.00; the amended budget amount will now be \$6,080.00 making a difference of \$2,500.00.
- ***Library Health Insurance:*** Original budget amount was \$23,520.00; the amended budget amount will now be \$26,020.00 making a difference of \$2,500.00.

Public Safety: A total increase of \$168,556.00 will be amended for Fiscal Year 2010 in Public Safety. The revenue sources for this amendment include increased Property Tax Revenue (\$40,000.00), Ambulance Services (\$20,000.00), and a FEMA Cert Grant (\$66,500.00).

- ***Police Contract Services:*** Original budget amount was \$1,740,000.00; the amended budget amount will now be \$1,820,000.00 making a difference of \$80,000.00.
- ***Salaries- FR Permanent:*** Original budget amount was \$569,444.00; the amended budget amount will now be \$610,000.00 making a difference of \$40,556.00.
- ***Salaries- PT Permanent:*** Original budget amount was \$102,000; the amended budget amount will now be \$150,000.00 making a difference of \$48,000.00.

Planning and Zoning: A total increase of \$7,000.00 will be amended for Fiscal Year 2010 in Planning & Zoning. The revenue sources for this amendment include Subdivision Inspection Fees (\$6,000.00).

- ***Overtime:*** There was no original budget amount; the amended budget amount is \$7,000.00.

Streets & Roads: A total increase of \$50,000.00 will be amended for Fiscal Year 2010 in Streets & Roads. The revenue source for this amendment is the Class B&C Road Fund (\$50,000.00).

- ***Street Material:*** There was no original budget amount; the amended budget amount is \$20,000.00.
- ***Overtime:*** Original budget amount was \$5,000.00; the amended budget amount will now be \$20,000.00 making a difference of \$15,000.00.
- ***Professional & Technical Services:*** Original budget amount was \$62,600.00; the amended budget amount will now be \$77,600.00 making a difference of \$15,000.00.

IMPACT FEE FUND: Total Impact Fee Budget Amendments amount to \$3,400,996.24. The revenue source for the amendments include multiple Paid Reimbursement Agreements from Collected Impact Fees (\$3,400,996.24).

Impact Fee Reimbursements: A total increase of \$258,359.24 will be amended for Fiscal Year 2010 in Impact Fee Reimbursements.

- ***Water Impact Fee:*** There was no original budgeted amount; amended amount is \$131,792.30.
- ***Wastewater Impact Fee:*** There was no original budgeted amount; amended amount is \$224.00.
- ***Electric Impact Fee:*** There was no original budgeted amount; amended amount is \$18,012.00.
- ***Parks/Trails Impact Fee:*** There was no original budget amount; amended amount is \$14,740.00.
- ***Stormwater Impact Fee:*** There was no original budgeted amount; amended amount is \$39,028.14.
- ***Transportation Impact Fee:*** There was no original budgeted amount; amended amount is \$54,562.80.

Impact Fee Transfers: A total increase of \$3,142,637.00 will be amended for Fiscal Year 2010 in Impact Fee Transfers.

- ***Water Impact Fee to Fund 48:*** There was no original budgeted amount; amended amount is \$2,248,444.00.
- ***Stormwater Impact Fee to Fund 45:*** There was no original budgeted amount; amended amount is \$300,000.00.
- ***Stormwater Impact Fee to Fund 47:*** There was no original budgeted amount; amended amount is \$29,000.00.
- ***Transportation Impact Fee to Fund 46:*** There was no original budget amount; amended amount is \$365,056.00.

- ***Transportation Impact Fee to Fund 47:*** There was no original budgeted amount; amended amount is \$50,000.00.
- ***Transportation Impact Fee to Fund 79:*** There was no original budgeted amount; amended amount is \$150,137.00.

CAPITAL PROJECTS FUND: A total increase of \$320,000.00 will be amended for Fiscal Year 2010 in the Capital Projects Fund. The revenue sources for this amendment will be Capital Projects Fund Balance (\$170,000.00), DAI (\$25,000.00), and the Telecom Fund (\$85,000.00).

- ***Transfer to General Fund:*** There was no original budget amount; amended budget amount is \$170,000.00.
- ***Rodeo Equipment/Arena:*** There was no original budget amount; amended budget amount is \$110,000.00.
- ***Skate Park Sound Barrier:*** There was no original budget amount; amended budget amount is \$40,000.00.

ENTERPRISE FUNDS: A total increase of \$79,594.00 will be amended for the Enterprise Funds (\$15,000.00 from Electric, \$15,000.00 from Gas, and \$49,594.00 from Fleet). These amended amounts will be covered by revenue of \$80,000.00 from multiple sources (as listed below in each section).

Electric Fund: There was no original budget amount; amended budget amount is \$15,000.00 for a Pony Express Days Transfer. The revenue source for this amendment will be the Electric Fund Balance (\$15,000).

Gas Fund: There was no original budget amount; amended budget amount is \$15,000.00 for a Pony Express Days Transfer. The revenue source for this amendment will be the Gas Fund Balance (\$15,000).

Fleet Fund: Original budget amount was \$200,406.00; the amended budget amount will now be \$250,000.00 making a difference of \$49,594.00. The revenue source for this amendment will be the Fleet Fund Balance (\$50,000).

- ***Vehicle Fuel:*** Original budget amount was \$70,203.00; the amended budget amount is \$80,000.00 making a difference of \$9,797.00.
- ***Vehicle Maintenance:*** Original budget amount was \$70,203.00; the amended budget amount is \$80,000.00 making a difference of \$9,797.00.
- ***Vehicle Purchase:*** Original budget amount was \$60,000.00; the amended budget amount is \$90,000.00 making a difference of \$30,000.00.

DEBT SERVICE FUND: A total increase of \$290,000.00 will be amended for Fiscal Year 2010 in the Debt Service Fund. The revenue sources for this amendment will be Reimbursement from SID Construction (\$280,000.00) and Impact Fees (\$10,000.00).

- ***Transfer to Road Cap.***: There was no original budget amount; amended budget amount is \$280,000.00.
- ***Paying Agent Fee***: Original budget amount was \$1,500.00; amended budget amount is \$11,500.00 making a difference of \$10,000.00.

Strategic Planning for Eagle Mountain City

This is the first year that the City of Eagle Mountain has implemented its Strategic Plan for FY 2011. The Strategic Plan is a long-range plan which identifies the overall mission of the City linked to departmental goals and objectives to accomplish the stated mission. It is a plan that simply outlines the priorities of the City and to give citizens an idea of what long-term goals and plans are. This will illustrate how the City will deal with major issues facing our community.

Eagle Mountain City is redefining their image and has recently rebranded a new logo and design. With a fresh exterior brand and reputation, the City decided to implement the strategic plan for a fresh new interior budget. This will give a common direction to the city staff as they fulfill the Mayor's and City Council's vision for an improved Eagle Mountain City. Committed to its community by increasing transparency, accountability, learning and improving, the City is taking a proactive approach in preparing for a better future.

The City's Strategic Plan was created with information collaborated by citizens through an initial survey, open forums, and input from city elected officials and city administrators. The Strategic plan will continue to be refined and molded to ensure that it is an effective long-range planning tool. Each municipal department individually creates their own challenging yet attainable goals, supported by narrowed objectives that are maintained by performance measurements fulfilling the City-wide goals.

Eagle Mountain City has articulated their City-wide goals into five strategic areas that the City will focus on for future years to come. The City's Strategic Plan was then revised to reflect the goals as set forth by the Council. Goals for the City and its operating departments are then developed in relation to the City's Strategic Plan and provide a common direction of where efforts and resources are to be directed and where we wish to be in the upcoming years.

The City's vision and goals developed within the Strategic Plan are listed in the following section and correspondingly the goals and related budgetary requirements for meeting these goals have been developed by each operating division.

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

FY 2010-2011 MAYOR'S INITIATIVES AND BUDGET PRIORITIES

The development of the 2010-2011 budget began with a series of budget meetings wherein the Mayor, City Council, and staff were able to formulate the goals and priorities that would steer the course of the budget development process, and be reflected in the allocations of the budget document. **The complete version of the City-wide goals can be found in the Appendix Section.** Another important step was surveying the residents, and confirming that their needs and wants aligned with the City's priorities and goals. The five priorities and City-wide goals are enumerated in the following:

Priority 1: Emphasis on Economic Development. In continued efforts to bring economic development to the City, funds will be allocated to promote development. Last year marked phase one of the new marketing campaign, which emphasized branding and advertising the City through television commercials and billboards. Phase two will begin this fiscal year, which will build on phase one by specifically trying to attract high technology and renewable energy businesses. The City will also continue to work to brand itself and make its logo known, and has designated \$80,000 for marketing.

During this fiscal year the development budget will put on the second annual Economic Development Summit and golf tournament (\$2,000) in an effort to attract businesses to bring their stores to our City. Also, information about the City will be distributed at the ICSC Conference in Las Vegas that will be attended by our Economic Development Director (\$5,000). Another major focus of economic development is the creation of an incubator program (\$1,200) to incentivize younger companies to allow their business to grow in Eagle Mountain.

GOAL 1: Eagle Mountain City will retain and expand the economic base, provide employment opportunities, and provide access to a broader range of goods and services for residents and non-residents.

Priority 2: Park Improvements. Maintaining the parks and trails is very important to the City. Smith Ranch Park, which is currently desolate, has \$261,000 budgeted for its improvement. Another priority is to continue work on Mid Valley Park (\$490,000), which will help alleviate the strain placed on Nolan Park. Trails in City Center are budgeted to be improved and completed (\$150,000). The City also wants to explore options pertaining to locations for Off Highway Vehicles and All Terrain Vehicles to be ridden.

GOAL 2: Eagle Mountain City will improve the image and appearance of the community.

Priority 3: Improved Transportation. Because of both Eagle Mountain’s location and the range of weather conditions, providing and maintaining transportation are high priorities to the City staff. For this reason, \$275,828 has been budgeted for paved road maintenance, as well as \$205,000 to pulverize and repave the roads. To help the seniors in our community travel more easily, a Community Development Block Grant (\$56,352) will be spent on buying them a bus to drive.

GOAL 3: Eagle Mountain City will plan and facilitate the City’s transportation systems and infrastructures at the local and regional level, to improve vehicular traffic and pedestrian traffic.

Priority 4: Expanded Recreation. The City would like to expand the recreational opportunities that are available to citizens. In addition to Youth Sports, there is \$10,000 budgeted to provide support for a new summer theatre program. Also, in November an Aquatics Center will be on the ballot and its building determined by the citizens’ vote. The City is also interested in finding ways to provide recreational opportunities for those in the Community with special needs.

GOAL 4: Eagle Mountain City will plan and implement effective and efficient services to meet the needs of resident’s expectations concerning the City’s recreational, financial, and commercial capacity.

Priority 5: Library. We are very proud of the expansion that was completed on the library last year, and now want to make providing more personnel and resources a priority. The City received a federal grant (\$100,000) that will be used to buy more software for the library. This should allow the library to help more citizens, while maintaining the high level of service that the staff has been providing.

I believe that each of these initiatives is an essential piece of what will continue to make Eagle Mountain prosperous now and in the future. As the city strives to adhere to sound financial practices, the initiatives set out in this budget will offer residents high levels of service while maintaining efficiency and effectiveness.

GOAL 5: Eagle Mountain City will communicate openly and effectively with its citizens, employees, the media, public and private organizations and visitors.

FIVE-YEAR CITY PLAN

Each year City officials collaborate on projects and initiatives that meet the City’s goals and residents’ needs. With the City’s growth trends, it is important to have plans for more than today.

Eagle Mountain City maintains a 5-year and 10-year plan, which guides City officials and preserves the vision of the City's Master Plan. Some of the City's major initiatives include the following:

City Plan: Eagle Mountain is in the process of updating its master plan, primarily to accommodate the city's rapid growth. Since 2000, Eagle Mountain's population has increased from 2,157 to the current 24,000 residents, and is expected to increase another 10% over the next several years. In efforts to reduce the negative impacts of rapid growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's updated plan focuses on Transportation, Economic Growth, Utility Improvements, Recreation, and City Organization.

Transportation is the most critical need the updated master plan will address. Over 80% of the city's adult population works outside of Eagle Mountain. Creating a system that allows commuters easy access in and out of the city is a high priority for city officials, city planners, and residents. Increased access road and light-rail routes, as well as other mass-transit options are being incorporated into the updated master plan. While some of this has already been accomplished, including the extension of Pony Express Parkway and the current construction on Pioneer Crossing, the City wants to increase access even more. Laying the foundation for this improved transportation infrastructure will not only improve traffic issues, but will also prevent costly upgrades that will inevitably arise in the future.

The next priority to be addressed by the new master plan is commercial development. Currently, there are very few businesses located in Eagle Mountain, forcing our citizens to commute for work, play, and shopping. This situation not only puts a tremendous strain on the transportation infrastructure, it also costs Eagle Mountain City thousands of dollars each year in lost sales tax revenue. Eagle Mountain's Economic Development Department is working with the City's elected officials, City administrators, and developers in order to attract businesses to Eagle Mountain. A strong marketing campaign will be in process for several years, which emphasizes the attractiveness of Eagle Mountain to renewable energy and high technology businesses. Our City is already seeing benefits from the added emphasis on economic development, with a new incubator program planned for the near future.

Another high priority for the citizens of Eagle Mountain is the creation and improvement of City parks and trails. In a recent resident survey, almost 75% of residents said that they used the parks a couple times a month, with over 50% using the parks at least once a week. City officials and planners are actively working on improving park sites, securing funds to build and maintain new and existing parks, and partnering with state agencies to provide more walking/biking trails. In addition, the City is working to increase its open green space as well as diversify the recreation available with designated All Terrain Vehicle and Off Highway Vehicle spaces.

City Personnel: Since the city's incorporation, Eagle Mountain City's staff has been increasing in order to provide necessary services to the public. The City has been in a hiring freeze, actually causing the trend in staffing levels to decrease through attrition. The City currently employs 79

employees, making it one of the largest employers in the City. The City requires a large number of workers to accomplish the wide variety of services provided to the community, such as Utilities/Public Works (Water, Electric, Sewer, Natural Gas), Parks and Recreation (Youth Sports Programs, Park maintenance, General City maintenance), City Planning, Building (building permits, plan inspections), Fire, Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

All of these services are made possible by the hard work and dedication of City employees. To meet the growing community's needs, the City is constantly searching for high-quality employees to fill positions as they become available (once the hiring freeze is lifted). Although the City has cut back this year, if growth continues at the rate it has in the past, the City will add approximately 35 new positions within the next 5 years—an addition of approximately \$1.4 million in personnel costs by 2016. As the personnel expenditures increase from year to year, the City will continue to evaluate revenue sources to meet the demand for additional City employees in the future. A more detailed overview of Eagle Mountain's personnel can be found in the Personnel Summary section of the budget document (page 57).

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

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

An electrical substation will be built in order to accommodate for increases in buildings, especially of commercial sites. The City continues to look for resources that will be environmentally friendly with additions such as this.

Economic Growth: With approximately 23 commercial businesses in the City, there are many more opportunities for economic development. The City is committed to promoting economic development in Eagle Mountain, in order to provide the commercial conveniences to meet the needs of the residents, create job opportunities, and to add fiscal stability to the City.

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

Within the next five years, Eagle Mountain hopes to add a grocery store, retail space, and additional office space along SR-73. Additional commercial/industrial projects are planned by the airport and City Center.

Currently sales tax revenue accounts for less than 22% of the City's overall revenues. This figure has improved from 10 years ago and the City hopes it will continue to increase. As commercial areas continue to develop within the City limits, the City's sales tax revenue will increase, which will allow the City additional funding for future projects.

GRANTS

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

<u>Grant</u>	<u>Allotment</u>
Library Grant	\$100,000
SAFER Grant (Fire Department)	\$170,000
Community Development Block Grant	\$56,352
Economic Development Initiative	\$412,000
School Grant	\$75,000

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

FUTURE CITY ISSUES

In efforts to continue the growth and development of our City, there are issues that Eagle Mountain City will face in the budget year of 2010-2011 and years to come. Some of the issues include:

Capital Facilities. Funding and constructing capital facilities will continue to be an issue with the City's growth. The City plans to continue updating and finish the plan this budget year. By completing a 5-year and 10-year plan the City has a better look at the future. The City needs to ensure that adequate funds are collected to allow facilities to be constructed as planned before there is interruption in service delivery.

Managing City Debt. The City continues to manage the debt taken on to construct capital facilities. During Fiscal Year 2005-2006, the City refinanced several debt obligations in order to take advantage of lower interest rates. Also, in Fiscal Year 2008 the City refunded the Water & Sewer Bond for the same purpose. We will continue to pursue a more manageable debt service schedule in all our debt obligations.

Stabilizing Revenue Resources. The City will continue to find ways to secure stable and ongoing revenue sources. In the past, growth has accounted for much of Eagle Mountain's revenue. As growth may fluctuate from year to year, the City Administration recognizes the need to study more secure and viable revenue sources, and move away from reliance on more unstable sources.

FINANCIAL OUTLOOK

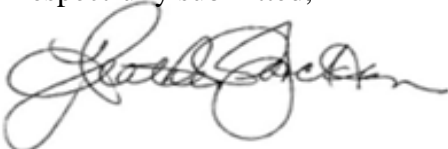
The conservative fiscal strategy our City uses in providing conservative yet reasonable estimates of revenues vs. expenditures will continue to prove to be financially sound for our City.

Although current economic times have caused a decrease in the City's budget, Eagle Mountain City is still projected to grow and expand. This year, our total budget for all funds exceeds \$33 million.

SUMMARY

The present budget document is a representation of the continued commitment to meet the community's desires. On behalf of the staff, we give to each of you our appreciation for the efforts you have made to improve the services we offer to our neighbors and friends. We are proud of the work being done in our community and thank you for the considerable time and effort that is required of you to govern the City's affairs.

Respectfully submitted,



Heather Jackson

Mayor

Eagle Mountain City

GFOA AWARD

The Government Finance Officers Association (GFOA) of the United States and Canada issues an annual Distinguished Budget Presentation Award to entities who publish a budget that meets or exceeds program criteria as a policy document, communications device, operations guide, and financial plan. Eagle Mountain City was a recipient of the award for the FY 2009-2010 year and believes the current year budget is also worthy of this distinction.



Eagle Mountain City Officers

Mayor



Heather Jackson

City Administrator



John Hendrickson

City Council



Donna Burnham



Jon Celaya



Ryan Ireland



Nathan Ochsenhirt



John Painter



A bull rider is bucked off during the 1st Professional Cowboy Rodeo Tournament held in Eagle Mountain City



Mayor Jackson participates in the festivities at the local rodeo



Section 2: READER'S GUIDE

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CITY OVERVIEW

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

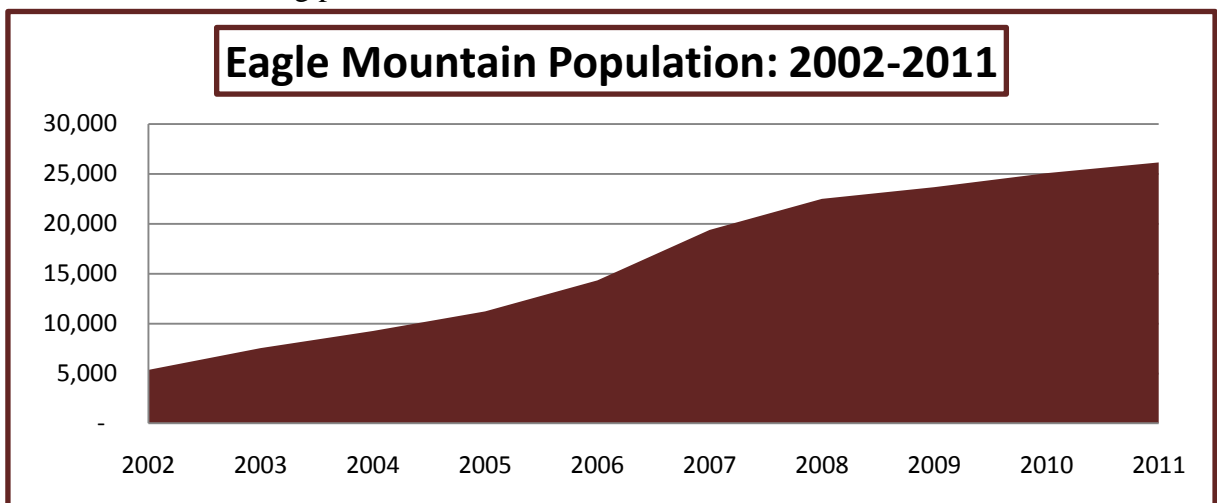
HISTORY

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

Today, people move to Eagle Mountain for its wide-open spaces and quality of life. Even with an average issuance of 20+ residential building permits a month, the sheer size of Eagle Mountain promises room for anyone who wants to raise a family in a master-planned community that incorporates the technology of today and tomorrow with the values from the past.

POPULATION

Eagle Mountain is one of the fastest growing communities in Utah and the state’s second largest city geographically. Since the 2000 U.S. Census, Eagle Mountain has shown steady, and often rapid, growth. In just under 10 years, the City has grown from 2,157 residents to approximately 24,000 residents in 2010. Even in the slow economy, Eagle Mountain issued 300 residential building permits in FY 2009-2010.

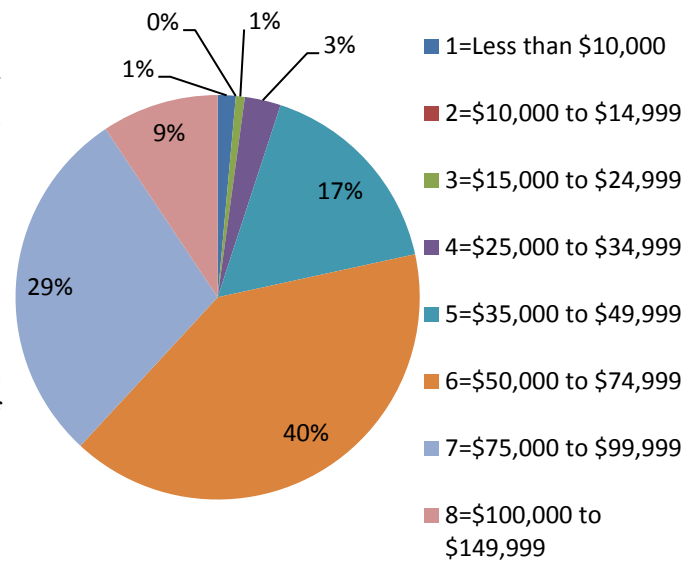


HOUSEHOLD INCOME & SIZE

The average household income in 2000 was \$52,102. In a 2009 Statistical Survey conducted by Brigham Young University, the median household income category was \$41,000-60,000, with 59% of households reporting \$41,000 to \$60,000 and 24% reporting an income of \$61,000 to \$80,000.

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

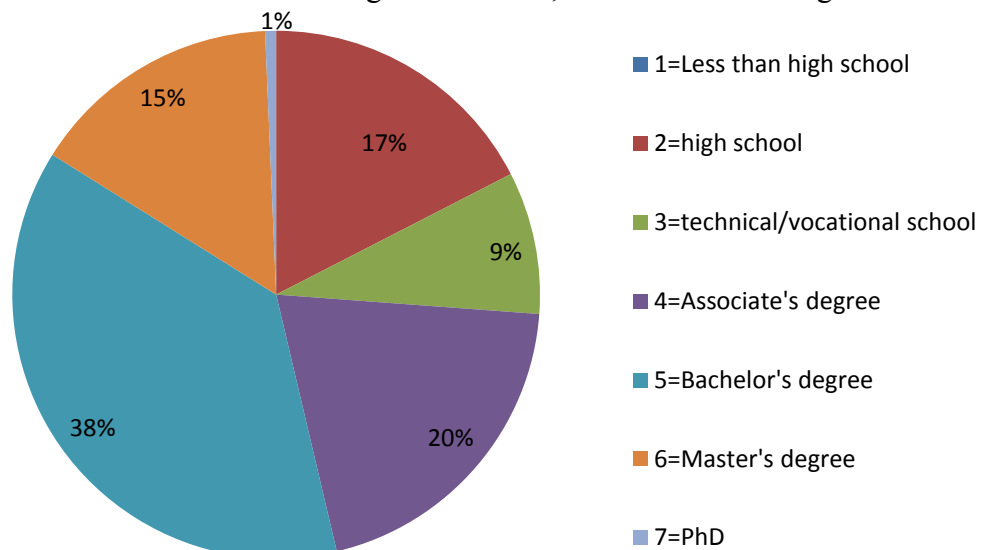
Income Distribution



EDUCATION

Eagle Mountain City is home to a young, education-oriented population, with many residents having completed or pursuing post-secondary education. Within close proximity to three major universities (Brigham Young University, Utah Valley University, and the University of Utah) and several community colleges, Eagle Mountain has access to a number of institutions of higher education. According to a 2007 Statistical Survey, more than 91% of Eagle Mountain residents over the age of 18 have gained some form of post-secondary education – with more than 53% earning a Bachelor's, Master's or PhD degree.

Education Levels



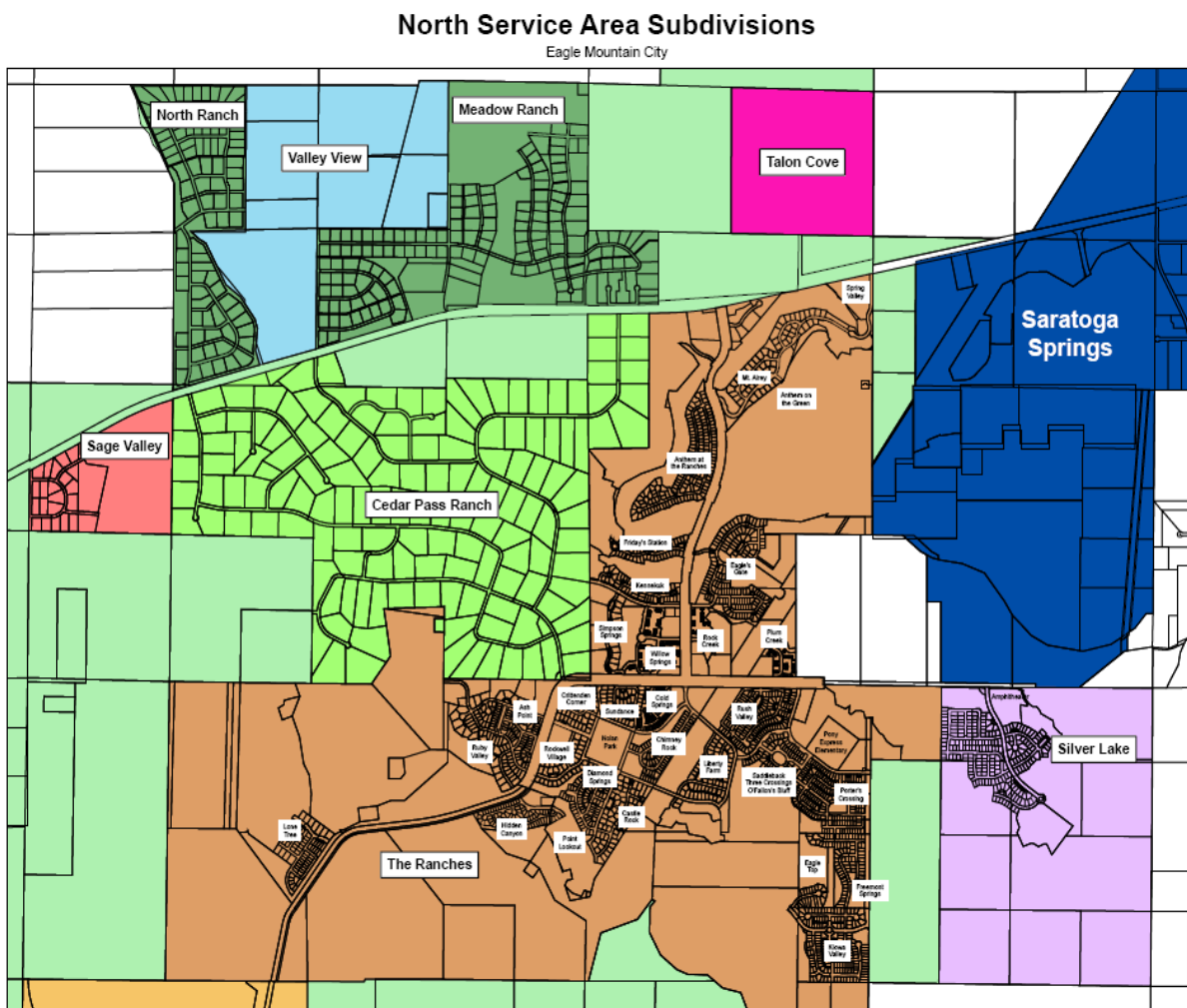
Additionally, Eagle Mountain is home to 4 Elementary Schools (soon to be 5) as well as a charter High School, which was completed during FY 2008-2009.

MASTER PLANNED COMMUNITIES & NEIGHBORHOODS

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

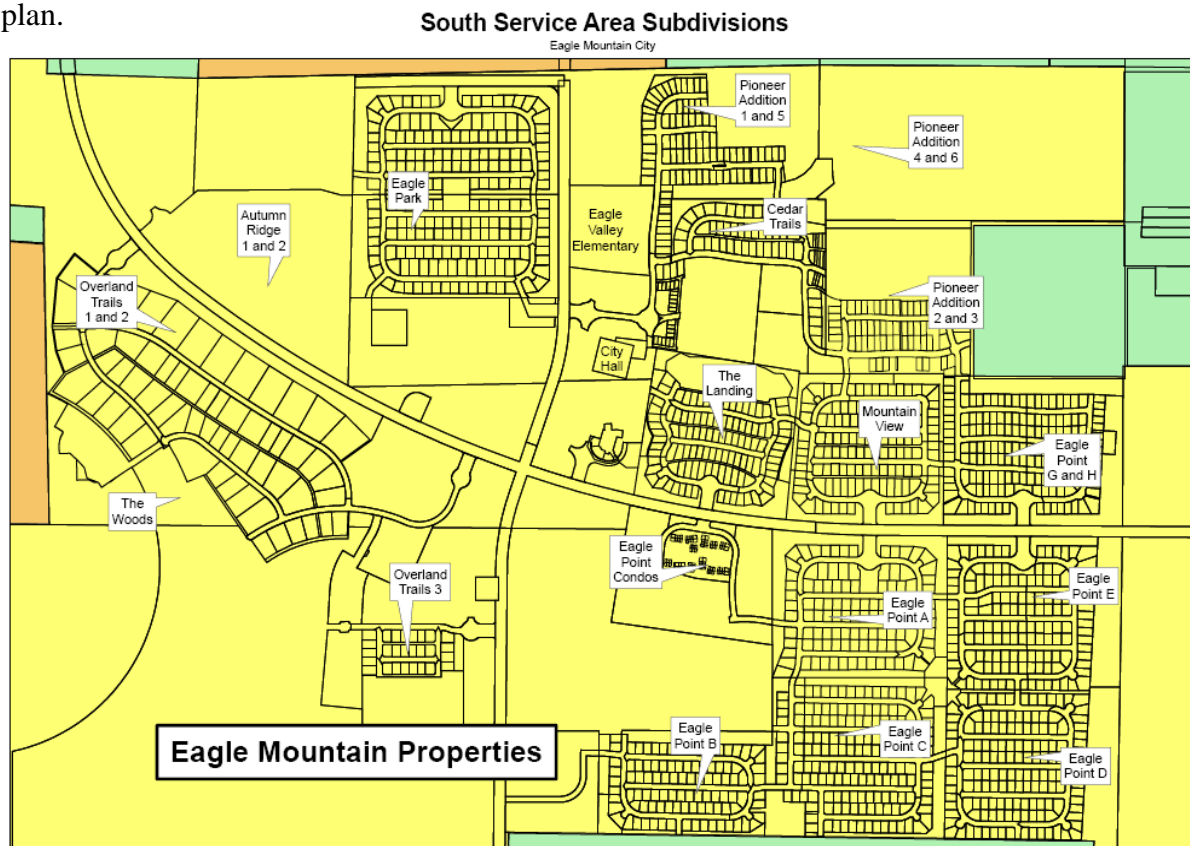
NORTH SERVICE AREA

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



SOUTH SERVICE AREA

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



ADDITIONAL NEIGHBORHOODS

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

BUDGET OVERVIEW

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

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

BUDGET SECTION SUMMARY

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

- **Program Purpose:** is a broad description of the overall purpose of a fund, department, or division.
- **Program Activities:** is a brief description of the overall activities of a fund, department, or division.
- **Overall Objectives:** states the desirable condition that a fund, department, or division hopes to achieve.
- **Significant Budget Items:** enumerates the noteworthy expenditures that have been appropriated.
- **Performance Measurements:** are aims at monitoring obtainment of City-wide goals and objectives.
- **Budget Tables:** include summaries and details of revenues and expenditures. The tables show the adopted (proposed until adopted) budget for the coming year, the adjusted budget amounts for the previous years, and actual expenditures for the previous budget years. Additionally, the tables show the number of FTE employees that have been funded.

BUDGET RESPONSIBILITIES

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

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

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

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

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

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



A night at the carnival in Eagle Mountain City

BUDGET CALENDAR

The City's Fiscal year begins on July 1, 2010 and ends 1 year later on June 30, 2011. For this reason the budget is referred to as the 2010-2011 Budget. The budgeting process takes several months throughout the winter and spring. The Budget Calendar summarizes the schedule and lists critical due dates.

DATE	ITEM	COMMENT
Ongoing Every Thursday 10 a.m. - 12 noon 3 p.m. – 5 p.m.	Financial Status Meeting with Budget Committee	REVIEW <ul style="list-style-type: none"> • City Priority/Balancing Guidelines • Budget reduction process/Dept participation • Use of Fund Balance • Set-asides and assumptions • Balancing Options • Current and forecast revenue
TBD 2010	Council Retreat: Meet with council to discuss goal for budget.	Council members/Mayor and invited to share thoughts, ideas, and goals with the Budget Committee before budget draft is completed.
February 18, 2010	Fund Manager/Department Head Assignment Due	Return via mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Item • Capital Facility Budget
February 25, 2010	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until March 12th.
March 24, 2010	Draft Budget Completed	
March 25, 2010	Distribution to council	Proposed budget delivered to Council
March 30, 2010	City Council Preliminary Budget Review	<ul style="list-style-type: none"> • Updated Revenue Review • Updated Department Heads
April Additional Meetings TBD by Council	Final Council Approval of Draft	Meeting held at work session of Council Mgr.
May 4, 2010	Distribution to Public	Proposed budget delivered
May 4, 2010	Public Hearing	Dept. presentation of Proposed Budget
June 15, 2010	Final Public Hearing	Adoption of Proposed 2010-2011 Budget

Note: The 2010-2011 Budget Calendar complies with the requirements outlined in the Utah State Code. Contained in the Appendix is a summary of the State Code requirements for adopting the budget.

BUDGET ADMINISTRATION

Administration of the adopted 2010-2011 Budget includes monitoring and amending the budget document. The budget process is a continuous effort to ensure that revenues are collected as projected and that expenses do not exceed appropriated funds. This requires that budgets are monitored and amended as needed.

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

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

OTHER FINANCIAL DOCUMENTS

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

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

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

Economic Analysis: Sets the maximum amounts that the City may charge as an impact fee.

Impact Fee Ordinance: Defines the unit cost that the City will collect in restricted revenue to offset the demands of growth on the City's capital facilities.

Consolidated Fee Schedule: Sets the charges for services provided for City services.

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

BENCHMARKING STUDY

City	2010 Population	Land Area (sq. miles)	Population Density (sq. miles)
Eagle Mountain	24,000	43	558.14
Saratoga Springs	18,000	10.2	1,764.70
Lehi	48,670	26.66	1,825.58
Spanish Fork	31,058	15.36	2,022.01
Washington	20,974	33	635.58

City	2007 Median HH Income	New Dwelling Units	Total Housing Units
Eagle Mountain	\$50,396	131	5,387
Saratoga Springs	\$74,626	88	4,263
Lehi	\$60,000	173	12,500
Spanish Fork	\$55,039	202	8,490
Washington	\$47,911	137	7,553

City	Permits as a % of Total Units	Value of New Non-residential Permits
Eagle Mountain	2.43%	\$5,020,211
Saratoga Springs	0.02%	\$844,000
Lehi	1.38%	\$4,273,825
Spanish Fork	2.38%	\$14,913,267
Washington	1.81%	\$16,355,163

City	Total Sales Tax Revenue	Total Franchise Tax Revenue	Total Long Term Outstanding Debt
Eagle Mountain	\$1,561,812	\$755,432	\$68,990,975
Saratoga Springs	\$1,436,082	\$187,058	\$28,625,495
Lehi	\$5,100,000	\$3,500,000	\$21,430,000
Spanish Fork	\$4,166,449	\$210,783*	\$55,432,620
Washington	\$2,289,183	\$50,848 FY 08	\$34,285,068
		*For only cable and telephone franchise	

City	Total City Lane Miles	Total Road Expenditures	Total Park Expenditures
Eagle Mountain	113.52	\$162,003	\$515,885
Saratoga Springs	54.19	\$275,462	\$272,747
Lehi	420	\$2,645,421	\$5,182,652
Spanish Fork	253.86	\$922,645	\$1,391,871
Washington	125.3	\$1,555,567	\$983,862

The purpose of this exercise is to compare Eagle Mountain City with comparable municipalities across the State. Data presented here is as accurate as possible, but should be interpreted as illustrative. Benchmarking is seen as a valuable tool for the following purposes:

- Data is helpful in creating a strategic plan for the City
- Measurements can help management monitor progress towards goals
- Benchmarking is recognized as a best practice norm by GFOA, GASB, ICMA, and other professional organizations.

This is Eagle Mountain's second year implementing a benchmarking study. The City hopes to expand and update the study each budget year, and incorporate its findings into the long-term planning of the City.





Section 3: FISCAL POLICY

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PURPOSE OF BUDGETARY AND FINANCIAL POLICIES

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

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

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

GENERAL BUDGET POLICIES

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

- **Receive citizen input** to meet both the existing and future needs of its residents.
- **Pursue economy and efficiency** in providing basic services. City services should not cost more than similar services provided by private industry.
- **Create generational fairness** so that each generation of taxpayers should pay its own fair share of the long range cost of City services.
- **Adopt a balanced budget** in the General Fund accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will typically not increase property taxes unless: inflation has forced operating costs upward faster than tax growth or the need to adequately fund public safety.
- **Improve the productivity** of its programs and employees.
- **Reassess services** and service levels during the budget process.
- **Review annually fees and charges for uses,** future capital facilities, licenses, and permits on City services or facilities.

- **Set fees and charges** to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- **Maintain financial reserves** to guard its citizens against service disruption in the event of unexpected natural or man-made disasters; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.
- **Maintain and replace equipment and capital facilities.**
- **Maintain market rates of pay to its employees** which include both salary and benefits.
- **Charge enterprise funds payment for services provided by the General Fund.** The amount of each year's transfer fee will be based on the estimated General Fund expenditures that are utility related.

REVENUE POLICIES

As a part of the Revenue Policies the City will:

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

EXPENDITURE POLICIES

As a part of the Expenditure Policies the City will:

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

DEBT POLICIES

As a part of the Debt Policies the City will:

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

CAPITAL FACILITIES POLICIES

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

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

REPORTING POLICIES

As a part of the Reporting Policies the City will:

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

ACCOUNTING POLICIES

As a part of the Accounting Policies the City will:

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



Mutton busting the Eagle Mountain way



A parachuter shows his stripes at the annual city concert



Section 4: FINANCIAL SUMMARY

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BUDGET SUMMARY

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's total adopted budget for FY 2010-2011 is \$33,095,276.

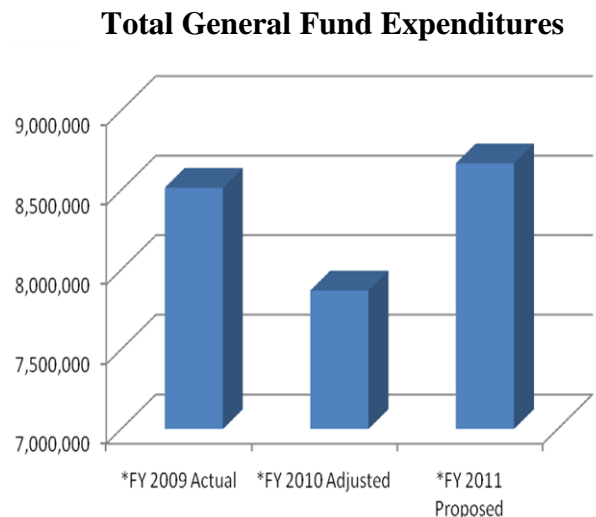
Budget Summary by Fund *Numbers reflect inter-fund transfers as well as expenditures.			
Fund	*FY 2009 Actual	*FY 2010 Adjusted	*FY 2011 Proposed
General Fund	8,515,423	7,869,592	8,668,565
Capital Projects Fund	10,276,767	7,729,621	8,657,500
Enterprise Fund	12,289,279	14,771,355	16,101,441
Debt Service Fund	3,515,499	3,511,264	3,730,414
Internal Service Fund	240,402	155,800	296,000
Total	34,837,370	34,037,632	37,453,920

The table above summarizes the Fiscal Year 2010-2011 Budget for Eagle Mountain City, compared to that of the two previous fiscal years.

Significant budget items in the various funds include:

General Fund:

General Fund expenditures will increase in FY2011 by about 6.3%, though the overall budget shows a slight decrease. The increase is primarily due to increases in personnel costs, particularly increases in retirement and health care costs.



Capital Projects Fund:

- \$4,500,000 for new electric substation (deferred from FY2010 Budget)
- \$275,000 for road projects
- \$951,000 in park projects
- \$250,000 for a water re-use study
- \$1,000,000 for a new energy building (should grant funds be available)

Enterprise Fund:

In general, the City's Enterprise Funds have seen a gradual increase from previous years as the City continues to grow.

CONSOLIDATED SUMMARY OF FUNDS

The Consolidated Summary of Funds provides a summary of the projected revenues and planned expenditures in each fund as approved by the city council. All revenues and expenditures are detailed by type and evaluated against prior years. As told by the consolidated Summary Funds and as required by the state law, the Fiscal Year 2011 General Fund and Capital Projects budget is balanced.

Consolidated Summary of Funds

Revenues	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
General Fund Revenues			
Taxes	3,541,809	3,778,268	3,865,000
Fees	656,706	777,280	591,750
Road Funds	617,888	695,682	700,000
Charges For Services	213,802	223,808	220,000
Miscellaneous	421,769	262,233	396,463
Sport Recreation Fees	89,301	87,075	102,000
Fines & Forfeitures	422,622	415,040	367,000
Intergovernmental Grant:	180,887	-	326,352
Impact Fees	-	-	-
Interfund Transfers	1,675,000	1,834,200	2,100,000
Total	7,819,784	8,073,586	8,668,565

Capital Projects Fund Revenues			
Gas and Electric			
Bond Proceeds	-	-	4,500,000
Transfers - Gen Fund	40,000	-	-
Transfers - Electric Fund	-	-	1,581,500
Transfers - Gas Fund	-	-	-
Misc.	1,100,000	-	1,000,000
Total	1,140,000	-	7,081,500

Water Utility			
Grants	-	-	250,000
Transfers - Water Fund	-	-	100,000
Impact Fees	2,279,731	-	-
Interest Income	38,018	-	-
Total	2,317,749	-	350,000

Sewer Utility			
Bond Proceeds/Grant	477,900	-	-
Developer Contributions	-	280,427	-
Impact Fee Fund	1,210,367	-	-
Total	1,688,267	280,427	-

Capital Proj. Gen. Fund			
Grants	-	-	75,000
EDI Fed Grant	198,000	-	412,000
Transfers	1,523,265	3,000	650,000
Contributions	51,967	25,000	-
Total	1,773,232	28,000	1,137,000

Expenditures	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
General Fund Expenditures			
Personnel Services	4,339,898	4,032,438	4,298,406
Mat., Supplies & Svcs	3,768,098	3,826,194	4,098,614
Internal Fund Trans	350,004	-	171,545
Capital Outlay	57,424	8,959	100,000
Total	8,515,424	7,867,591	8,668,565

Capital Projects Fund Expenditures			
Gas and Electric			
Gas Projects	950,747	-	-
Electric Projects	5,963	189,078	7,081,500
Total	956,710	189,078	7,081,500

Water Utility			
Water System Projects	2,161	3,132,300	350,000
Total	2,161	3,132,300	350,000

Sewer Utility			
Sewer Treatment Plant	5,785,354	4,155,683	-
Total	5,785,354	4,155,683	-

Capital Proj. Gen. Fund			
Streets	1,251,575	-	275,000
Parks	1,398,268	211,316	951,000
Other	882,699	41,244	-
Total	3,532,542	252,560	1,226,000

Revenues	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
Enterprise Fund Revenues			
Solid Waste			
Utility Billing	643,416	673,222	821,000
Total	643,416	673,222	821,000
Water Utility			
Utility Billing	1,872,564	2,008,695	2,325,125
Connection Fees	73,205	131,670	121,840
Equity Buy In	-	-	-
Interest Earnings	15,018	302	350
Future Facilities	-	-	-
Meter/ Future Fac Fee	19,770	26,850	29,300
Developer Contribution	116,049	-	-
Wells	-	-	-
Late Fees/Penalties	-	-	-
Miscellaneous	8,811	-	250,000
Audit Adj. & Accruals	(12,037)	-	-
Total	2,105,417	2,167,517	2,726,615
Sewer Utility			
Utility Billing	1,821,148	2,166,287	2,342,880
Connection Fees	25,571	29,700	20,400
Equity Buy In	55,484	-	-
Interest Earnings	63,692	-	-
Future Facilities	166,790	-	-
Collection Line	1,425	-	-
Developer Contribution	220,555	-	-
Misc.	535	-	-
Total	2,355,200	2,195,987	2,363,280
Electric Utility			
Utility Billing	5,266,348	5,960,075	6,160,000
Connection Fees	208,577	330,069	198,000
Equity Buy In	-	-	419,395
Interest Earnings	39,566	-	-
Meter/ Future Fac Fee	-	6,023	-
Temporary Power	23,100	45,150	35,000
Developer Contribution	135,684	-	-
Service Calls	109,020	53,064	25,000
In-House Construction	-	119,354	30,000
Transfers	456,000	293,735	240,000
Miscellaneous	23,281	-	321,000
Total	6,261,576	6,807,470	7,428,395
Natural Gas Utility			
Utility Billing	4,193,821	4,329,550	4,500,000
Connection Fees	182,285	353,543	233,600
Interest Earnings	11,540	38	40,400
Temporary Connection	-	2,500	-
Developer Contribution	23,720	-	10,000
Service Calls	8,286	6,765	10,000
Damages to services	-	22,621	-
In-house Construction	-	32,787	30,000
Total	4,419,652	4,747,804	4,824,000
Storm Drain Utility			
Utility Billing	-	-	156,000
Total	-	-	156,000
Golf Course Fund			
Developer Contributions	-	-	175,000
Cell Tower Revenue	-	-	30,000
Total	-	-	205,000

Expenditures	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
Enterprise Fund Expenditures			
Solid Waste			
Mat., Supplies & Svcs	614,037	656,494	725,000
Interfund Transactions	-	-	90,000
Total	614,037	656,494	815,000
Water Utility			
Personnel Services	245,049	370,588	364,450
Mat., Supplies & Svcs	334,593	213,533	613,225
Interfund Transactions	868,037	1,212,406	1,208,917
Debt Service	-	-	-
Capital Outlay	17,292	6,942	104,500
Total	1,464,971	1,803,469	2,291,092
Sewer Utility			
Personnel Services	287,598	349,349	361,588
Mat., Supplies & Svcs	420,649	531,176	743,025
Interfund Transactions	561,137	1,019,170	1,130,582
Debt Service	-	-	-
Capital Outlay	182	4,680	-
Total	1,269,566	1,904,375	2,235,195
Electric Utility			
Personnel Services	562,737	498,554	531,504
Mat., Supplies & Svcs	4,055,775	4,548,512	4,630,200
Interfund Transactions	712,700	1,345,700	1,190,845
Debt Service	-	-	-
Capital Outlay	5,487	139,649	-
Total	5,336,699	6,532,415	6,352,549
Natural Gas Utility			
Personnel Services	331,214	359,053	393,281
Mat., Supplies & Svcs	2,801,992	2,248,679	2,972,600
Interfund Transactions	470,800	1,260,650	1,041,723
Debt Service	-	-	-
Capital Outlay	-	6,219	-
Total	3,604,006	3,874,601	4,407,604
Storm Drain Utility			
Personnel Services	-	-	102,490
Mat., Supplies & Svcs	-	-	20,500
Interfund Transactions	-	-	28,000
Debt Service	-	-	-
Capital Outlay	-	-	5,000
Total	-	-	155,990
Golf Course Fund			
Personnel Services	-	-	-
Mat., Supplies & Svcs	-	-	175,000
Interfund Transactions	-	-	30,000
Debt Service	-	-	-
Capital Outlay	-	-	-
Total	-	-	205,000

	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
Revenues			
Internal Service Fund Revenues			
Motor Vehicle Fleet Fund			
Transfer - General Fund	220,466	-	90,545
Transfer - Electric Fund	332,700	34,700	62,299
Transfer - Gas Fund	90,800	3,650	10,450
Transfer - Water Fund	74,037	5,055	23,798
Transfer - Sewer Fund	59,137	3,000	20,756
Transfer - Storm Water	-	-	25,000
Total	777,140	46,405	232,848

Debt Service Fund Revenues			
98-1(2005 A) SID			
Assessments-Collected	76,983	132,225	427,400
Impact Fee	23,870	71,610	-
Equity Buy Ins	53,849	141,965	-
Bond Proceeds	13,045	-	-
Interest Income	-	4,636	10,000
Total	167,747	350,436	437,400

2000-1 SID			
Assessments-Collected	233,652	518,657	519,208
Equity Buy Ins	77,725	319,135	-
Bond Proceeds	-	-	-
Interest Earnings	18,692	8,001	10,000
Total	330,069	845,793	529,208

Gas & Electric Rev. Bond			
Transfer - Electric Fund	1,000,000	900,000	692,546
Interest Earnings	11,799	2,033	10,000
Impact Fees	-	-	220,000
Transfer - Gas Fund	710,000	845,000	639,273
Total	1,721,799	1,747,033	1,561,819

Water & Sewer Rev. Bond			
Transfer - Water Fund	-	560,916	534,119
Transfer - Sewer Fund	-	497,670	437,006
Capitalized Interest	1,218,171	2,646,829	-
Interest	6,501	4,332	-
Total	1,224,672	3,709,747	971,125

Road Bond			
Transfer - General Fund	151,002	143,264	150,862
Total	151,002	143,264	150,862

	FY 2009 Actual	FY 2010 Estimate	FY 2011 Proposed
Expenditures			
Internal Service Fund Expenditures			
Motor Vehicle Fleet Fund			
Mat., Supplies & Svcs	240,402	155,800	156,000
Capital Outlay			
Total	240,402	155,800	156,000

Debt Service Fund Expenditures			
98-1 (2005 A) SID			
Principal	124,000	112,000	315,000
Interest	102,000	94,250	87,250
Internal Services	19,000	-	20,000
Banking Fees	30	-	150
Paying Agent Fee	11,437	16,338	15,000
Total	256,467	222,588	437,400

2000-1 SID			
Principal	151,000	111,000	125,000
Interest	370,175	357,637	354,008
Internal Services	30,000	30,000	30,000
Banking Fees	15	15	200
Misc.	58,728	8,023	-
Paying Agent Fee	25,447	20,461	20,000
Total	635,365	527,136	529,208

Gas & Electric Rev. Bond			
Principal	515,000	580,000	645,000
Interest	950,230	932,119	911,819
Paying Agent Fee	2,000	2,000	5,000
Total	1,467,230	1,514,119	1,561,819

Water & Sewer Rev. Bond			
Principal	385,000	340,000	280,000
Interest	395,062	387,362	761,125
Transfers	73,221	-	-
Paying Agent Fee	5,600	4,800	10,000
Total	858,883	732,162	1,051,125

Road Bond			
Principal	115,000	119,000	123,000
Interest	35,520	16,714	26,362
Paying Agent Fee	1,250	7,550	1,500
Total	151,770	143,264	150,862

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

Significant Changes in Fund Balance: A few of the funds listed below had significant changes (greater than 10%) in their fund balances. Specific figures are given in each fund's respective summary pages.

- **Solid Waste:** This fund is expecting a 22% increase in its fund balance. This is primarily due to the fact that the original fund balance was relatively small to begin with.
- **Water:** The Water Fund is expected to see an 11% increase to the fund balance. This was done purposefully to help with our bond ratings and the overall health of this fund.
- **Electric:** The Electric Fund will see an approximate 20% increase in the fund balance. This was done purposefully to help with our bond ratings and the overall health of this fund.
- **Gas:** The Gas Fund will see about a 14% increase to its fund balance. This was done purposefully to help with our bond ratings and the overall health of this fund.

ACCOUNTING VS. BUDGETING BASIS

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

ACCOUNTING BASIS

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

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

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

BUDGET BASIS

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

FUND STRUCTURE

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

GENERAL FUND

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

As the City's primary operating fund expenditures for public purposes may be made from cash held in the General Fund with freedom from the restrictions imposed on other funds.

Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the general fund. State law requires that the City's General Fund have a balanced budget. This balance budget requirement does not apply to the Enterprise Funds.

REVENUE SUMMARY

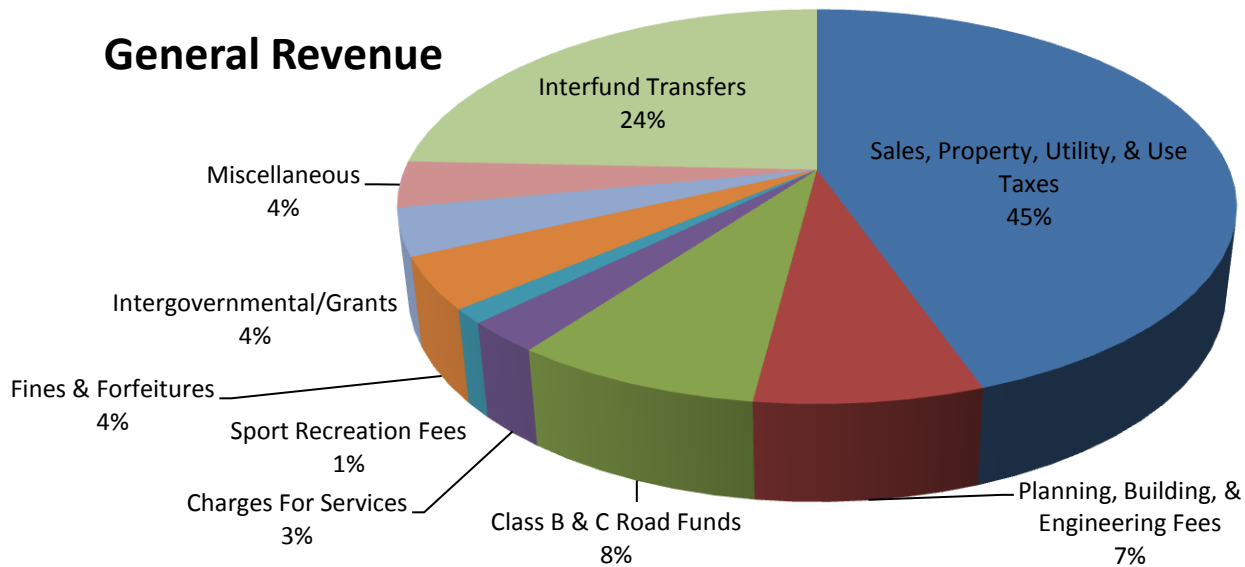
Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, regression analysis, and econometric forecasting. Trend data includes historical fiscal performance and historical and projected econometric data modified for known past, current, and anticipated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

The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than expected. With continuing difficulties in the housing and financial markets, federal and state budget deficits, and increasing energy costs, prudence is required. Revenues related to disposable income reflect the cautious mood of consumers, while Property Taxes continue to reflect the residential and commercial desirability of Eagle Mountain. Taking all factors into account, the City's total General Fund revenues for FY 2010-11 are projected to increase by a very modest amount over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

SUMMARY OF REVENUE SOURCES

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

General Revenue



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

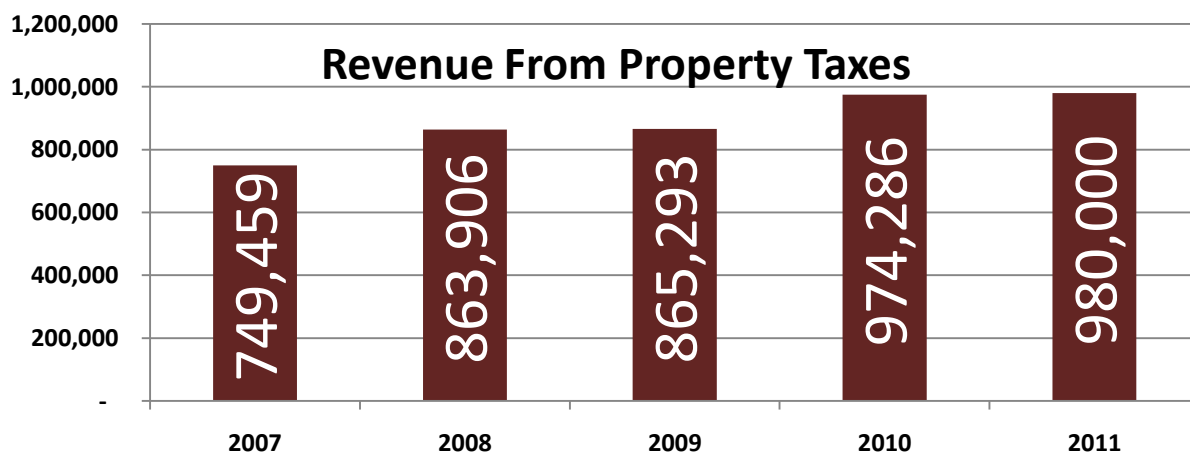
REVENUE PROFILES

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

PROPERTY TAX

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

Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts, and special districts. Eagle Mountain property owners pay a basic tax on the assessed value of real property. The City currently receives a property tax rate of 0.1510%. The City estimates property tax revenue with two factors in mind: property turnover rate (resale activity), and new construction activity. While residential resale activity has slowed from prior year highs (an additional 230 dwelling units are forecast for next fiscal year) commercial property development is gaining momentum.

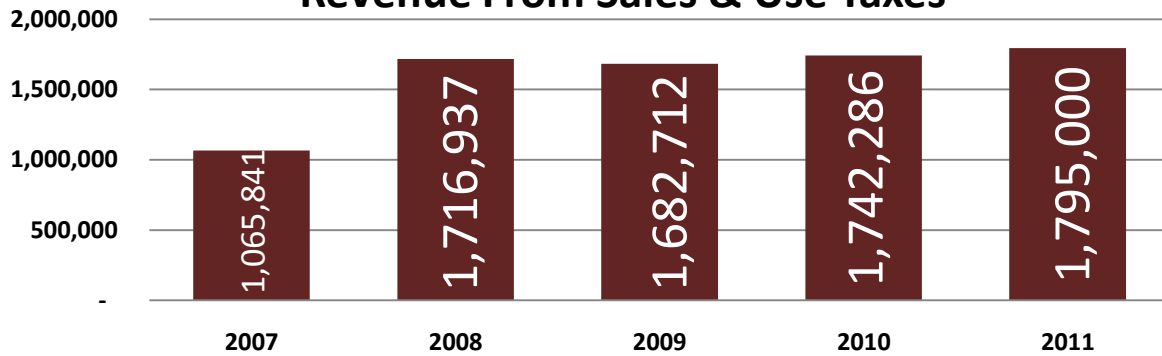


For FY 2010-2011, property tax revenue is estimated at \$980,000, which represents an increase of \$5,000 over the FY2010 adjusted revenue of \$974,286. The Budget Committee is confident that revenues will probably be even higher than what is projected, but it is the committee's policy to be extra conservative in revenue calculations.

SALES AND USE TAX

Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected. Sales tax is collected by the State Tax Commission and includes a state sales tax, the locally levied sales tax, and several other components, depending on the commodity purchased. Of the 6.25% sales tax collected by the State, the City receives one-half of 1% of the taxable sales within Eagle Mountain. The other half of 1% is distributed according to cities' population numbers. After successfully challenging the Census numbers, the City was able to increase our estimated population, and thus increased our sales tax revenue. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 20.7% of all General Fund revenues.

Revenue From Sales & Use Taxes

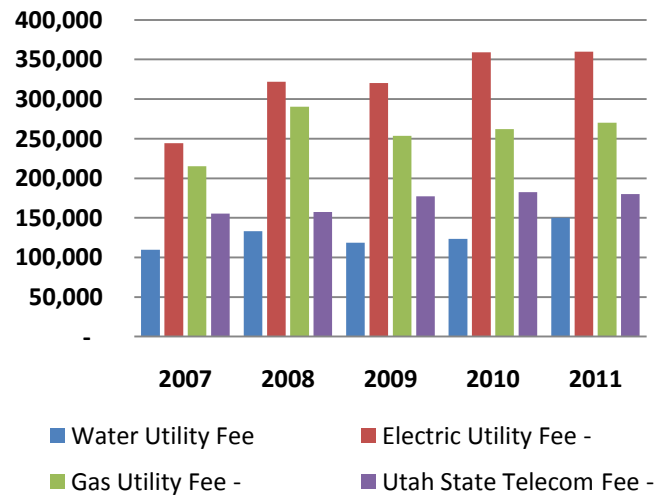


In recognition of a weaker economy, Sales Tax revenue estimates for FY 2010-2011 are conservatively estimated at \$1.795 million, up slightly from the current fiscal year's adjusted budget of \$1.74 million. Projections indicate that even with the continuing economic slowdown the City will continue to see an increase in sales tax revenue. This is likely due to two factors: (1) the new businesses that are moving into the City; and (2) the portion of the City's revenue linked to population, as Eagle Mountain City is still seeing growth.

UTILITY TAX

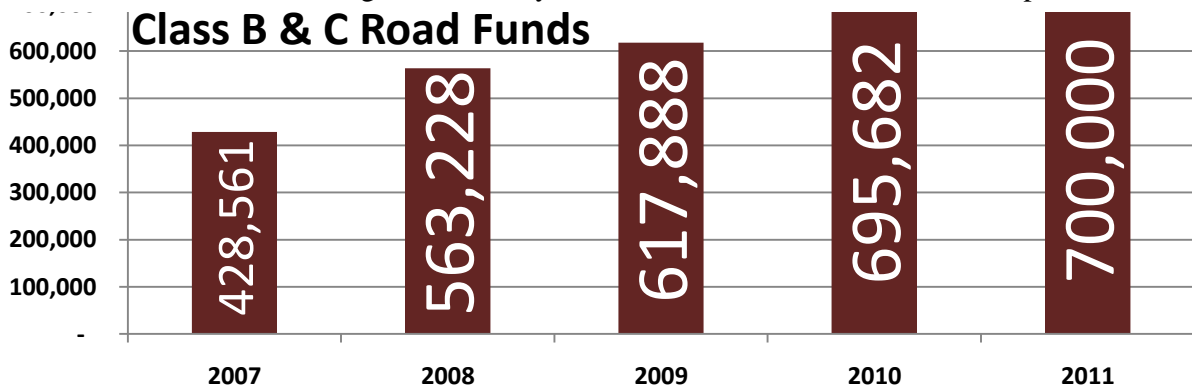
Utility Tax is a 6% charge on all utility activity in Utah. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2010-11, the Utility Tax revenue is estimated at \$960,000 which represents a slight increase over the FY2010 adjusted figure. The Utility Tax accounts for 11.1% of all General Fund revenues.

Revenue From Utility Taxes



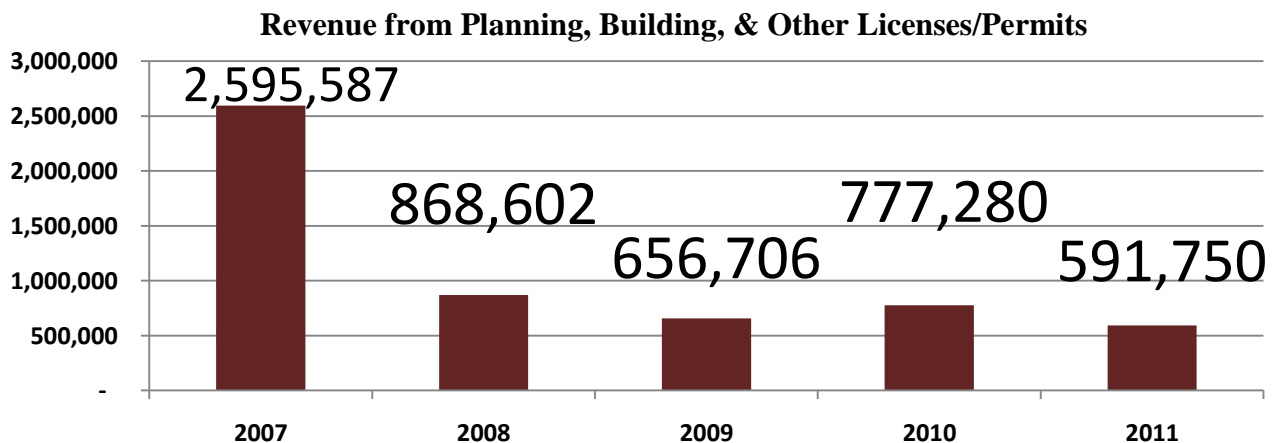
CLASS B & C ROAD FUNDS

It is anticipated that the City will receive \$700,000 in B & C Road funds. These are funds distributed by the State according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements.



LICENSES AND PERMITS

This revenue category consists of various permits and license requirements set by the City for specific services such as burn permits, business licenses, and building permits. Various departments collect these fees, including the Planning Department, Building Department, and Fire Department. The single largest component is building permits, which represents approximately 53.4% of this revenue category. For FY2011, revenues are estimated to be \$591,750, representing a slight decrease from the FY2010 adjusted figures. The decrease is in an effort to keep revenue estimates conservative. Licenses and Permit revenues account for approximately 6.8% of all General Fund revenues.



FINES AND FOREFEITURES

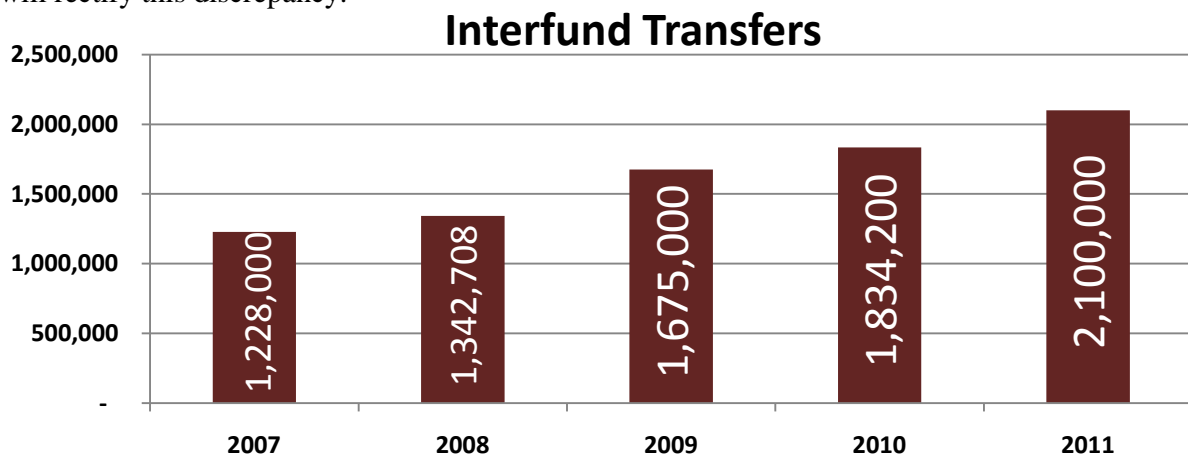
This revenue category consists of various types of fines set by the City for late fees, Not Sufficient Funds (NSF) fees, and library fines. Revenue from this category amounts to about \$376,000 or 4.2% of the total General Fund revenues.

MISCELLANEOUS REVENUES

This revenue category is made up of a variety of small revenue sources, including sale of tickets to City sponsored events, donations, and interest. For FY 2010-2011, miscellaneous revenues are estimated at \$396,463, a decrease from the previous fiscal year's budget of \$448,200. Miscellaneous Revenues are about 4.6% of all General Fund revenues.

TRANSFERS IN

The City Administration identified the amount of general City support costs attributable to providing utility service to the residents of Eagle Mountain. The fees charged for utility services include this overhead cost. The direct costs of services and all related revenue are budgeted in the fund, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY2011, the overhead reimbursement transfer-in will be \$2.10 million, up \$256,000. After extensive research, it was determined that some of the Enterprise Funds were not adequately reimbursing the General Fund for services they received. The proposed increase in transfers will rectify this discrepancy.



EXPENSES-GENERAL FUND

Expenses in the General Fund are categorized as: Personnel Services; Materials, Supplies, & Services; Internal-Fund Transactions; Debt Service; and Capital Outlays. In a normal fiscal year, the two largest categorical expenditures are Personnel Services and Materials, Supplies & Services. In years past, the General Fund has transferred more than was necessary to cover the costs in the Fleet Fund, and by so doing, created a surplus within the fleet fund.

It was decided to use the surplus funds within the Fleet Fund to cover the operating expenses for FY2010, rather than transfer more money into the Fleet Fund from the General Fund. This was a one-time budgetary fix.

For FY2011, there is a significant increase in fleet expenditures compared to the previous year, particularly from the General Fund, since the FY2010 transfer from the General Fund was zero.

GENERAL FUND CONCLUSION

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of March 2010. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen. The revenue estimates the staff has provided are both reality based and conservative.

DEBT SERVICE FUND

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to the residents. These funds account for the accumulation of resources for the payment of the City's debt obligations. The Section 7 Debt Service Funds contains a detail account of the debt service obligations.

CAPITAL FACILITIES FUND

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

More funds need to be collected for future capital facilities. Section 8- Capital Facility Funds shows some of the future projects that are scheduled for future fiscal years. The majority of revenue now collected for capital facilities is through impact fees. Money has been budgeted from the Enterprise Funds to rewrite the City's current Capital Facilities Plan and Economic Analysis. This will assist the City in collecting the proper impact fee amounts.

ENTERPRISE/UTILITY FUND

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

At the end of each fiscal year an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting Standard Board) the auditor depreciates the City's utility infrastructure assets according to a replacement schedule. The depreciation on the utility systems represents a large sum of money. The City is currently not able to absorb the

depreciation expense within the budget and show a profit; for this reason the City has not budgeted for any depreciation expense. Consequently, at some point in time the City may need to borrow funds in order to replace the asset when the useful life of the utility infrastructure has been utilized. All the enterprise funds are covering the costs associated with the operational expenses.

INTERNAL SERVICE FUND

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

Typically, the Funds are assessed annually for maintenance; fuel; and replacement. All funds that are not expended for the aforementioned items are retained as a fund balance. Due to GASB (Governmental Accounting Standard Board) requirements, vehicles are depreciated annually.

SUMMARY OF FUND ACTIVITY

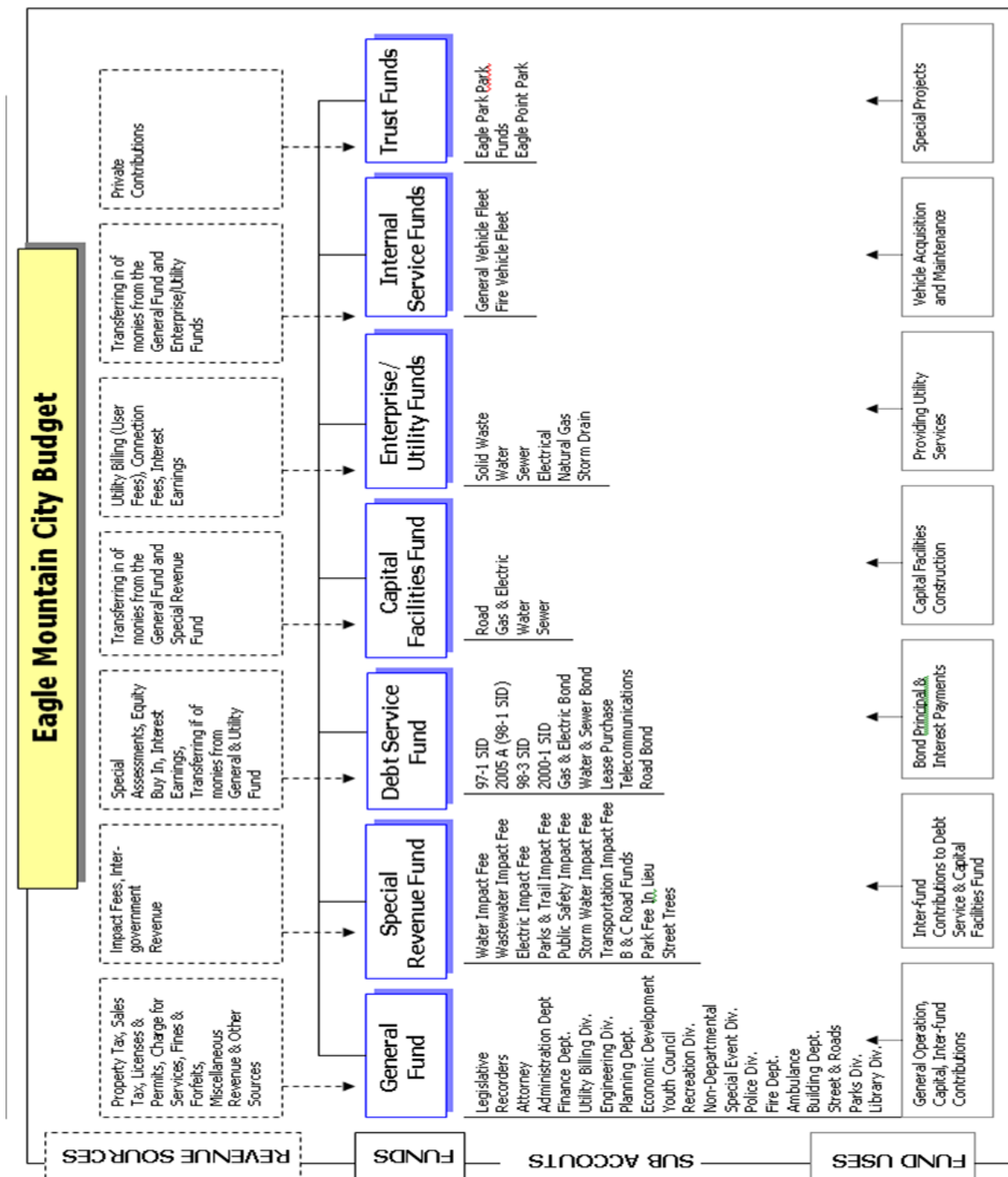
Each fund contains a summary sheet which enumerates the total expenditures, total revenues, and difference between the expenditures and revenues (plus any fund balance if applicable). These summary sheets identify the financial solvency of the fund. All summary sheets are located in corresponding Fund section.

FUND BALANCE-GENERAL FUND

An important part of the financial well-being of a city is having a sufficient fund balance. A fund balance is the excess of an entity's assets over its liabilities. It is the City's fiscal policy 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 to smooth fluctuations in revenues caused by changes in economic conditions.

By state law the City can only maintain a fund balance of 18 percent of the General Fund's total estimated revenue and must maintain a fund balance of above 5 percent.

BUDGETARY FUND STRUCTURE







Section 5:

PERSONNEL SUMMARY

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2010-2011 STAFFING CHANGES

The 2010-2011 Budget includes no additional funding for personnel increases within the City. Though staffing levels are very lean, the City is confident that it can provide the same service quality levels.

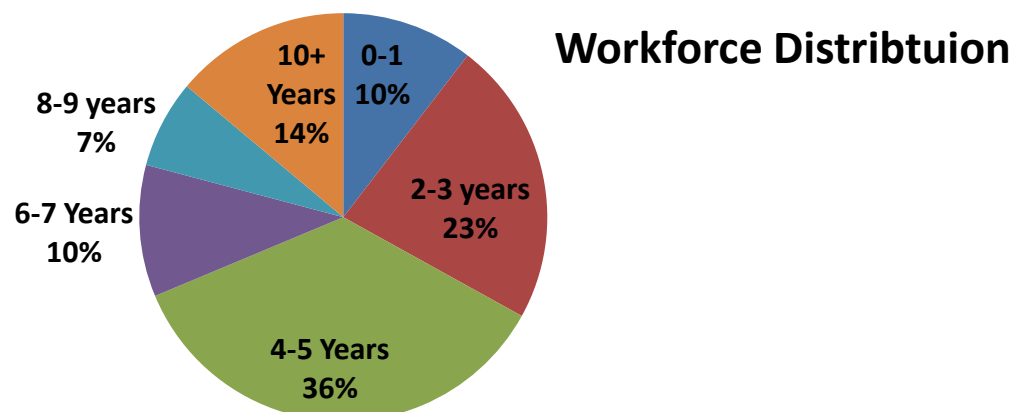
PERSONNEL TRENDS

As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. However, in FY2010, Eagle Mountain decreased its workforce the equivalent of 7.92 FTEs. These reductions in force were voluntary separations, and the City then chose not to fill the vacated positions.

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

EMPLOYEE RETENTION

Due to the costs associated with employee turnover and service delivery interruptions it is Eagle Mountain City's objective to retain its employees. The chart entitled Work Force Distribution- Years of Service shows the number and years that employees have given to Eagle Mountain City. The chart shows that a large portion of the City's employees have been with the City for four (4) or more years (67%). This is a new trend for Eagle Mountain City, which traditionally had most of its workforce employed at the City for less than three (3) years.



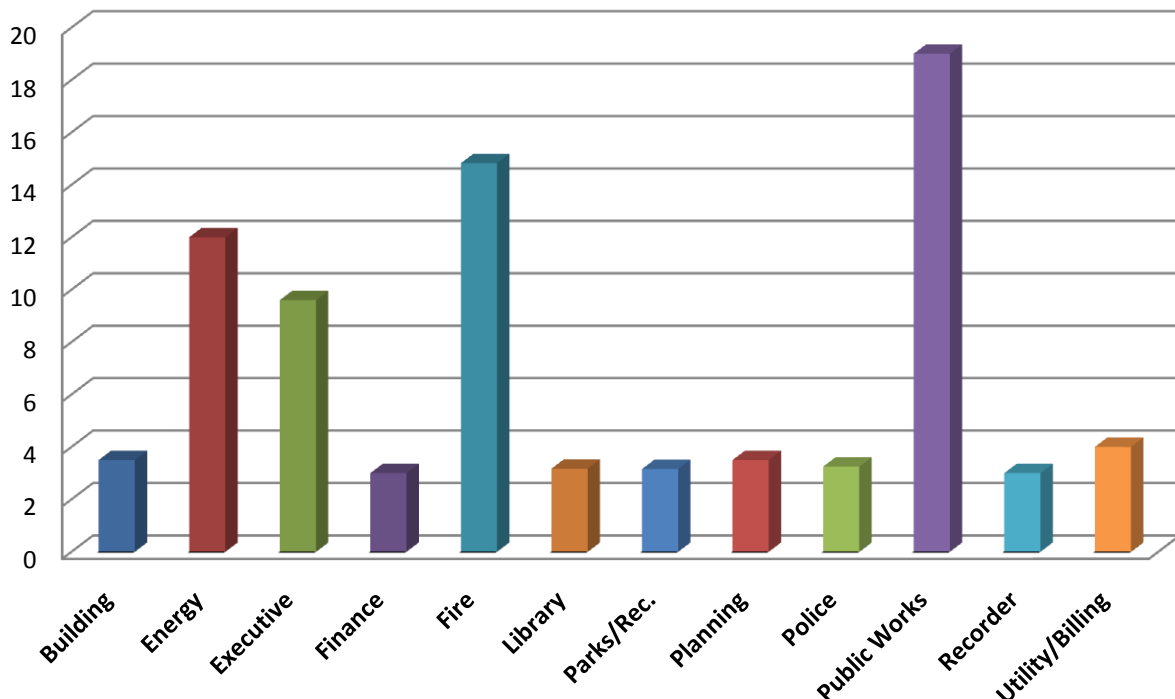
Additionally, the largest groups of employees are those who have worked for the City for 4-5 years (36%). One of the ways in which the City is striving to retain employees is through maintaining a competitive compensation package (which includes pay, health insurance, defined benefit retirement plans, etc.). Annually, during the budget process the Mayor's staff surveys other Utah cities that are comparable in size regarding their compensation packages. The information obtained in this survey is used to develop Eagle Mountain City's wage plan.

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

PERSONNEL SUMMARY

Eagle Mountain City's workforce is divided between 10 different departments, with several separate sub-departments (i.e. Utility/Billing is a sub-department of Finance). For the FY 2010-2011, the majority of employees (54%) are housed within the Public Works (21%), Fire (18%), and Energy (15%) departments. Of the remaining departments, the Executive Department is the largest. The Library is the smallest department, employing only 2% of total City FTEs.

Employees by Department



NOTABLE FY 2009-2010 STAFFING CHANGES

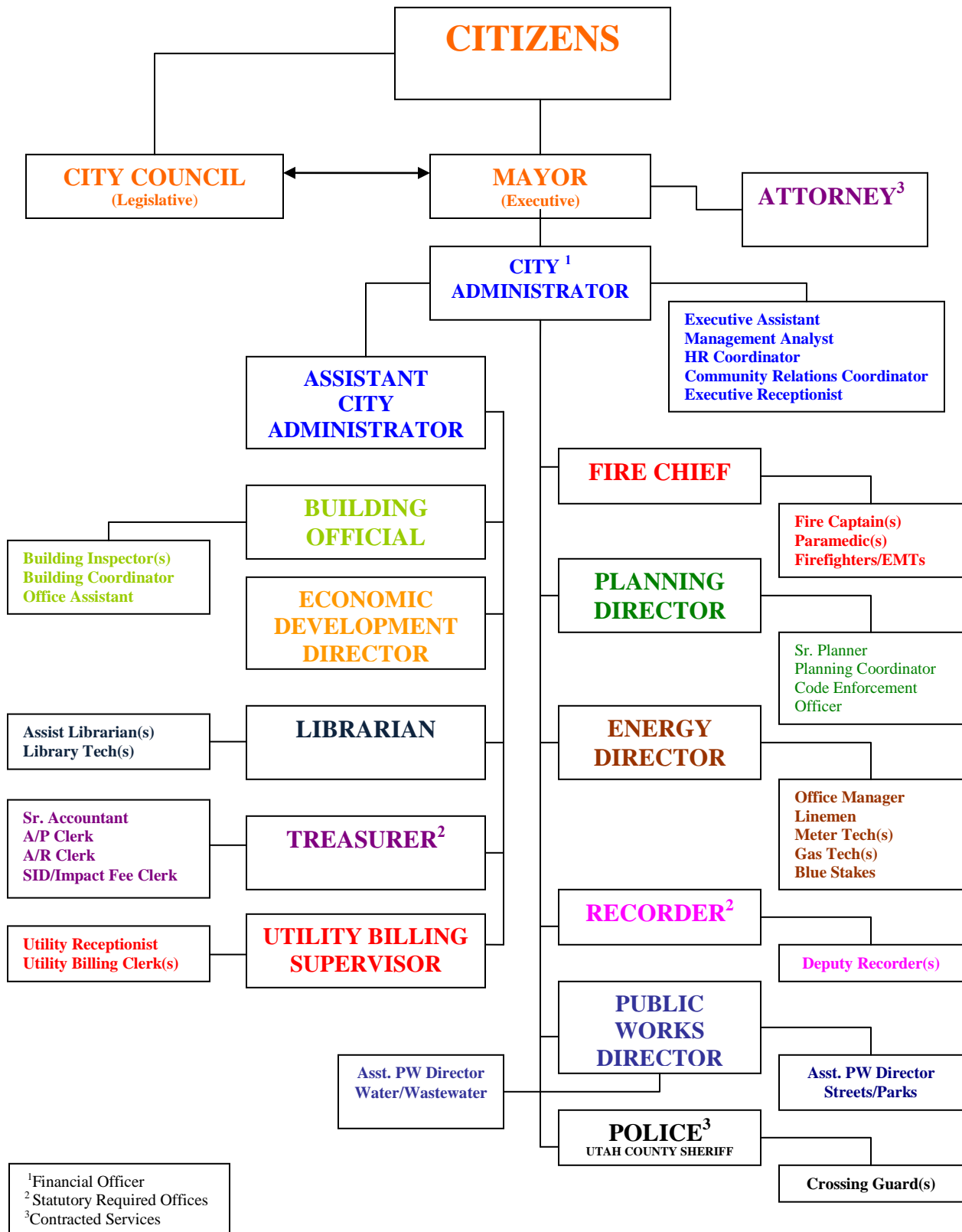
Several positions were voluntarily vacated then eliminated from Eagle Mountain City's workforce in FY2010. This reduction in force allowed the City to reduce expenses related to Personnel Services. The positions eliminated were:

1 FTE Executive Building Assistant

PERSONNEL SUMMARY TABLE

Department	Title	2008	2009	2010	2011
Building	Executive Building Assistant	1	1	1	0.5
Building	Lead Building Inspector	1	1	1	1
Building	Building Inspector	2	2	1	1
Building	Chief Building Official	1	1	1	1
Building	Building Clerk	1	1	1	1
Building	Building Inspector/Plans Examiner	1	1	1	1
Energy	Natural Gas Technician	2	2	1	1
Energy	Natural Gas Supervisor	1	1	1	1
Energy	Energy Director	1	1	1	1
Energy	Journeyman Lineman	2	3	3	3
Energy	Energy Office Mgr	1	1	1	1
Energy	Apprentice Linemen	2	0	0	0
Energy	Automation/Metering Supervisor	1	1	1	1
Energy	Meter Reader	2	2	2	2
Executive	Executive Assistant	1	1	1	1
Executive	City Administrator	1	1	1	1
Executive	Custodian	1	1	1	1
Executive	Community Relations Coordinator	0.6	0.6	0.6	0.6
Executive	Assistant City Administrator	1	1	1	1
Executive	Management Analyst	1	1	1	1
Executive	HR Coordinator	1	1	1	1
Executive	Executive Receptionist	1	1	1	1
Executive	Management Assistant/Analyst	0	0	0	1
Finance	Finance Director	1	1	1	1
Finance	Senior Accountant	1	1	1	1
Finance	Accounting Clerk III	1	1	1	1
Fire	Fire Chief	1	1	1	1
Fire	PT Firefighter/Paramedic	3.59	3.59	3.59	3.59
Fire	Firefighter/Paramedic	6	12	12	12
Library	Asst. Librarian	0	0.5	0.5	0.5
Library	Librarian	0.75	0.75	0.75	1
Library	Library Technician	0.66	0.66		2.17
Parks	Parks Laborer	3	3	3	2
Parks	Irrigation Technician	0	1	1	1
Parks	Parks Foreman	1	1	1	1
Planning	Planning Director	1	1	1	1
Planning	Senior Planner	2	2	1	1
Planning	Planning Coordinator	1	1	1	0.5
Planning	Code Enforcement Officer	1	1	1	1
Police	Crossing Guard	4.02	4.02	3.248	3.248
Public Works	Public Works Office Manager	1	1	1	1
Public Works	Engineering Assistant	1	1	1	1
Public Works	Wastewater Foreman	1	1	1	1
Public Works	Wastewater Technician	4	4	4	4
Public Works	Streets/Park Supervisor	1	1	1	1
Public Works	Water Technician I	2	2	2	2
Public Works	Blue Stake Locator	1	1	1	1
Public Works	Streets Maintenance	3	3	3	3
Public Works	Utility Inspector	2	2	2	2
Public Works	Public Works Director	1	1	1	1
Public Works	Water Foreman	1	1	1	1
Public Works	Assistant Public Works Director	1	2	2	2
Recorder	City Recorder	1	1	1	1
Recorder	Deputy Recorder	1	2	2	2
Utility	Utility/Billing Clerk I - Receptionist	1	1	1	1
Utility	Utility/Billing Clerk II	1	1	1	1
Utility	Utility/Billing Clerk III	1	1	1	1
Utility	Utility/Billing Clerk III	1	1	1	1
TOTAL FTE		79.62	88.12	83.69	85.11

EAGLE MOUNTAIN ORGANIZATION CHART





Section 6:

PERFORMANCE MEASURES

PERFORMANCE MEASURES OVERVIEW

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Performance Measures Overview

This is the first year of implementing the strategic plan in Eagle Mountain City. Although performance measurements have already been initiated in the different municipal departments a few years prior, there has not been an organized infrastructure to allow for consistent tracking, analyzing, and reporting of measurement indicators. The follow-thru and check-up process has been one area that our city has focused on in implementation of the strategic plan. Doing so effectively radiates a sense of urgency of accountability within City departments.

Eagle Mountain City initiated the process by establishing its mission and then developed a strategic plan which may take several years to achieve. Next, the elected officials, consisting of the Mayor and City Council set City-wide goals and priorities that ultimately lead to the effectuation of the community's strategic plan over the next couple years. The Mayor, City Manager, and department heads then meet to initially identify goals and objectives that link their jurisdiction areas to the City-wide goals selected by the elected officials.

Next, department heads work with their mid-level managers, team leaders and frontline crew members to develop goals that will contribute to departmental goals and objectives. Before any goals and objectives are created, a *mission statement* is constructed, which is simply a broad and general purpose of the specialized department. Goals and objectives are then set in alignment with the departmental *mission statement* and the *City-wide goals and strategic priorities*. Goals, similar to the mission statement, are also broad expressions of general purpose. *Objectives* are not only more precise and narrow in focus, but transform departmental goals into a reality by clarifying the specifics of how things will be effectuated.

Performance measures are created in each municipal department with a meaningful connection to departmental objectives and City-wide goals. Performance indicators not only report the resources consumed, outputs or workload, but emphasize the quality and efficiency of services and the outcomes that those services produce. This year, the individual statistics will be analyzed. Areas that are gauged as performing well will only require slight fine-tuning to continuously improve. In areas where performance is not well, the reasons for the lack of success are identified and policies and procedures are adjusted accordingly.



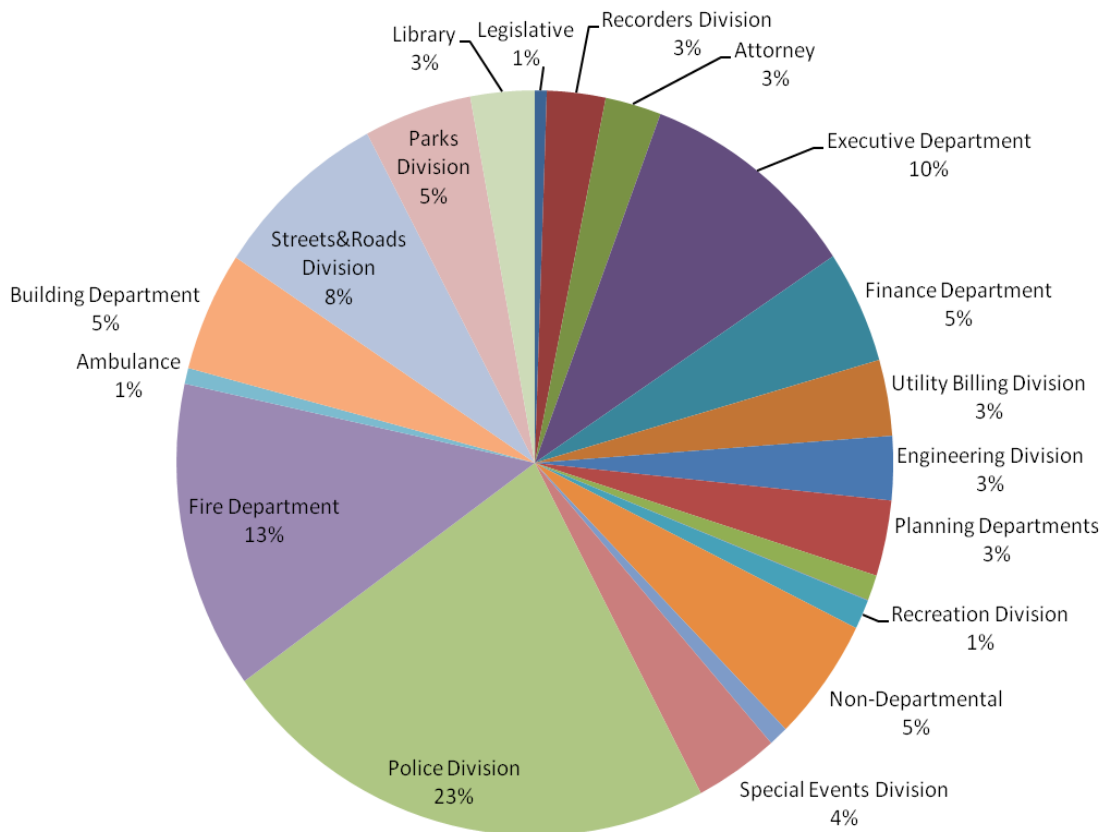
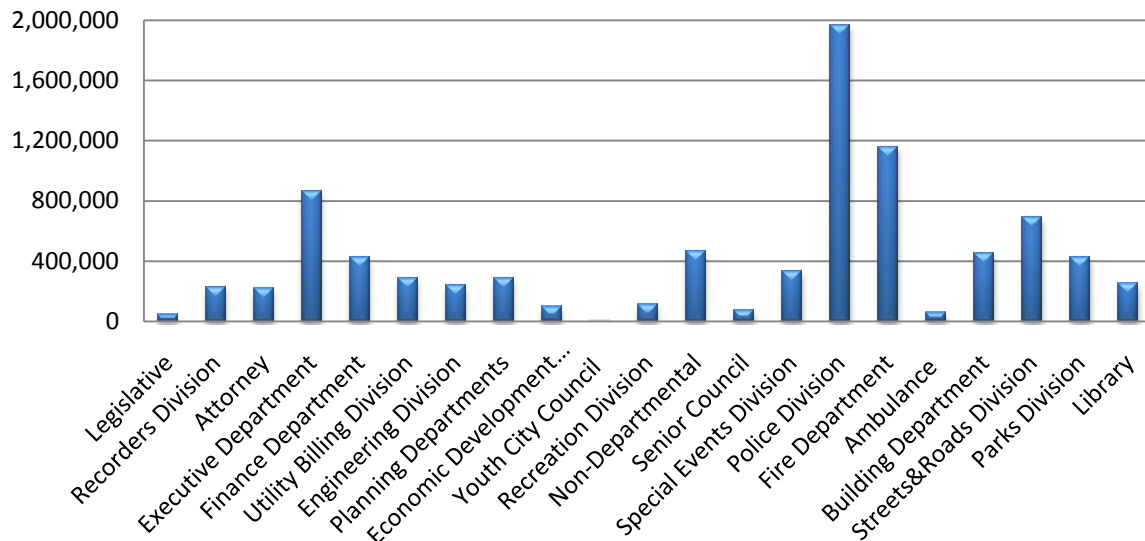
Section 7: GENERAL FUND

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GENERAL FUND OVERVIEW

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is commonly considered to represent the ordinary operation of a municipality.

General Fund Expenditures by Department



City Of Eagle Mountain
Budget Summary- GENERAL FUND
Preliminary Budget Appropriation
Fiscal Year 2011

General Fund

Revenue Sources:

Sales, Property, Utility, & Use Taxes	\$	3,865,000
Planning, Building, & Engineering Fees		591,750
Class B & C Road Funds		700,000
Charges For Services		220,000
Sport Recreation Fees		102,000
Fines & Forfeitures		367,000
Miscellaneous		396,463
Intergovernmental/Grants		326,352
Impact Fees/Equity Buy Ins		0
Interfund Transfers		2,100,000
 Total revenues	 \$	 8,668,565
 Fund balance - (from surplus of prior year to fund capital projects) ¹		 0
 Total appropriable revenues		 <u>\$8,668,565</u>

Expenditures:

Legislative	\$	46,396
Recorders Division		228,674
Attorney		219,000
Executive Department		861,720
Finance Department		424,518
Utility Billing Division		286,113
Engineering Division		240,302
Planning Departments		284,379
Economic Development Division		96,400
Youth City Council		2,000
Recreation Division		111,231
Non-Departmental		464,200
Senior Council		76,000
Special Events Division		328,806
Police Division		1,968,100
Fire Department		1,159,529
Ambulance		59,500
Building Department		450,757
Streets&Roads Division		689,112
Parks Division		421,393
Library		250,435
 Total expenditures	 \$	 8,668,565
 Other Financing Uses:		
Debt Service ²		0
Transfer to Capital Projects fund ³		0
18% Reserve ⁴		
 Total proposed appropriation		 <u>8,668,565</u>
 Excess/Deficit Revenues over Appropriation	 \$	 <u>0</u>

1. Since FY 2005, the General Fund has carried a surplus due to underestimated growth in Sales and Property tax revenues as well as development fees. We are projecting 250 building permits to be issued this fiscal year.

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

3. See page XX for capital project funds

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

Fund 10- General Fund
Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	3,112,446	4,204,345	4,339,898	4,198,896	4,034,438	4,298,406
Materials, Supplies & Services	2,904,022	3,773,969	3,768,098	3,794,900	3,826,194	4,098,614
Internalfund Transaction	3,238,198	3,724,218	350,004	-	-	171,545
Capital Outlay	81,509	222,810	57,424	127,200	8,959	100,000
Debt Service						
Ending Balance						
Expenditure Total:	9,336,175	11,925,342	8,515,423	8,120,996	7,869,592	8,668,565

Debt Service*: The Payments for debt is now included in the *Internalfund Transaction* line item

GENERAL FUND SUMMARY REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Sales, Property, Utility, & Use Taxes	2,681,971	3,584,984	3,541,809	3,726,000	3,778,268	3,865,000
Planning, Building, & Engineering Fees	2,595,587	868,602	656,706	620,450	777,280	591,750
Class B & C Road Funds	428,561	563,228	617,888	650,000	695,682	700,000
Charges For Services	-	219,985	213,802	200,000	223,808	220,000
Sport Recreation Fees	49,076	93,414	89,301	78,000	87,075	102,000
Fines & Forfeitures	281,129	355,295	422,622	363,341	415,040	367,000
Miscellaneous	1,070,817	879,422	421,769	448,200	262,233	396,463
Intergovernmental/Grants	42,386	139,671	180,887	314,240	-	326,352
Impact Fees/Equity Buy Ins	1,236,437	712,241	-	-	-	-
Interfund Transfers	1,228,000	1,342,708	1,675,000	1,740,200	1,834,200	2,100,000
Revenue Total:	9,613,963	8,759,551	7,819,784	8,140,431	8,073,585	8,668,565

GENERAL FUND BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Summary Revenue over						
Summary Expenditures	277,788	(3,165,791)	(695,639)	19,435	203,993	-
Fund Balance (Deficit)- Beginning:	5,570,837	5,847,969	1,882,406	799,400	799,400	1,003,393
Fund Balance (Deficit)- Ending:	5,848,625	2,682,178	1,186,767	818,835	1,003,393	1,003,393

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	6.00	6.00		6.00	6.00	6.00
Appointed	2.00	2.00		3.00	3.00	3.00
Full-time	30.00	57.00		48.00	51.42	48.17
Part-time/Seasonal	12.04	13.25		9.70	9.70	5.76
FTE Total:	50.04	78.25	0.00	66.70	70.12	62.93

Fund 10- General Fund
Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
31116 Property Taxes	749,459	863,906	865,293	950,000	974,286	980,000
31121 Property Taxes (Delinquent)	1,621	7,548	3,014	5,000	8,451	5,000
31300 Sales/Use Taxes	1,065,841	1,716,937	1,682,712	1,711,000	1,742,286	1,795,000
31410 Water Utility Fee	109,791	133,154	118,786	130,000	123,478	150,000
31411 Electric Utility Fee	244,248	321,673	320,158	350,000	359,071	360,000
31412 Gas Utility Fee	215,255	290,255	253,496	275,000	262,128	270,000
31413 Telephone Utility Fee	-	-	-	-	-	-
33470 Utah State Telecom Fee	155,440	157,341	177,147	180,000	182,480	180,000
31420 Motor Vehicle Fee-In-Lieu	140,316	94,172	121,203	125,000	126,087	125,000
Total:	2,681,971	3,584,984	3,541,809	3,726,000	3,778,268	3,865,000
PLANNING, BUILDING, ENGINEERING FEES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
32100 Business Licenses	5,351	5,701	9,209	7,000	10,177	7,000
32214 Permits-Signs	1,250	2,600	100	1,000	100	250
32200 Leased Signs	1,500	4,500	600	450	-	-
32220 Conditional Use	-	100	500	-	75	-
32311 Building Permits-Building	1,354,649	370,867	215,097	250,000	381,380	315,932
32316 Building Permits-Grading & Excavating	4,657	2,635	1,200	5,000	590	5,000
32320 Building Permit- Surcharge	-	-	-	-	-	-
32340 Building Fast Track Fees	78,200	9,600	(2,000)	-	-	-
34512 Building Permits-Plan Check	480,468	278,877	280,176	200,000	321,934	134,185
34121 Processing Fee-Recording Legal Docs	4,000	4,000	4,025	5,000	3,450	3,000
34124 Building Permits Clerical Fees	-	-	922	-	-	-
34218 Dev Fees-Subdivision Inspections	4,100	4,100	300	10,000	14,792	-
34550 Construction Inspection Fees	290,534	77,648	49,463	70,000	24,858	106,383
34515 Dev Fees-Plat Fees	370,878	105,973	78,491	70,000	17,024	20,000
34517 Dev Fees-Annexation	-	2,000	18,623	2,000	2,900	-
Total:	2,595,587	868,602	656,706	620,450	777,280	591,750
CLASS B & C ROAD FUNDS	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
33460 Class B & C Road Funds	428,561	563,228	617,888	650,000	695,682	700,000
Total:	428,561	563,228	617,888	650,000	695,682	700,000
CHARGES FOR SERVICES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
34320 Ambulance Services	-	219,985	213,802	200,000	223,808	220,000
Total:	-	219,985	213,802	200,000	223,808	220,000
RECREATION	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
34711 Youth Sports	49,076	93,414	89,301	78,000	87,075	102,000
Total:	49,076	93,414	89,301	78,000	87,075	102,000
FINES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
36020 Late Fees & Penalties	271,215	343,341	411,615	353,641	404,429	357,500
36080 Not Sufficient Funds (NSF) Fee	3,650	3,300	3,590	2,500	3,712	2,500
36010 Library Fines	6,264	8,655	7,417	7,200	6,899	7,000
Total:	281,129	355,295	422,622	363,341	415,040	367,000

Fund 10- General Fund
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
34612 Special Event-PED Ticket Sales/Concessions/R	135,145	65,000		100,000	54,687	61,000
34910 Services-Photo Copies	419	1,155	886	-	137	-
37010 Interest	871,249	715,045	191,053	275,000	34,703	50,000
33320 Animal Control Redemption		-		-	-	-
33480 State Liquor Fund Allotment	5,179	9,660	11,537	14,000	12,480	13,000
33490 911 Tax Allotment	-	-		-	-	-
34740 Concessions- Park and Recreation	-	-		-	-	3,000
39330 Youth Council Fundraiser		-	1,125	-	357	-
39360 Senior Council Fundraiser		-	333	-	265	-
37075 Burn Permits	-	845	2,625	500	880	500
39410 Art Council Revenue		-		-	-	-
39700 Contributions from Private Source		-		-	-	-
39710 Restricted Donations Eagle Park		-		-	-	-
39720 Contributions - To Youth City Council		-		-	-	-
34716 Skate Park (Restricted)	-	-		-	-	-
34721 RAD Tuitions	-	-		-	-	-
33310 County- Recreation Allotment		-		-	-	-
34330 Fire Services	4,889	4,736		-	13,585	5,000
34520 Park Fee In Lieu	13,560	5,000		-	-	-
34731 Use Fees- Parks and Public Parks	-	200	210	200	110	-
34890 Reimbursement- Miscellaneous		500	3,035	-	2,130	-
39715 Restricted Donations Fire Department		-		-	-	-
34525 Silverlake Trees		4,800	6,900	-	30,900	-
- SID Assessment Mgt. Reimbursement		-		-	-	-
- ATV Registration		-		-	-	-
34615 Miss Eagle Mountain Pageant Sponsorships	3,803	1,067	2,856	1,000	2,355	-
34612 Pony Express Days Sponsorships	-	67,696	101,839	40,000	67,199	120,000
Misc. Special Events						2,500
Rodeo Admission						121,500
37050 Sale-Maps/Publications	176	1,440	2,595	1,000	1,809	2,000
37055 Mayor's Inagural Ball Fund Raiser for Library	314	200		-	-	-
39320 Library Donations	413	938	3,120	1,500	2,713	-
37060 Miscellaneous Donations			45	-	1,645	-
37070 Rental Income			250	-	335	-
37076 CPR Fince Misc. Income			541	-	-	-
Reimbursement Attorney					17,832	-
ULGT Dividend						12,963
37090 Other Miscellaneous	35,672	1,140	92,819	15,000	18,016	5,000
Surplus Revenue				-	-	-
Total:	1,070,817	879,422	421,769	448,200	262,233	396,463
INTERGOVERNMENTAL TRANSFERS/GRANTS	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
33451 Fire Department Assitance Grant	22,697	2,228	4,000		1,640	
33420 COPS Grant		-				
33449 Svcs Spanish Speakers Grant	3,149	3,940	1,500			
33450 Library Grant	5,211	6,691	7,294	98,000		100,000
33452 LEPC High Speed Internet Grant	-					
33458 Citizens Corp Grant		-				
31150 EMS Ambulance Grant		22,790	14,665		8,358	
33459 Ambulance Grants (CO2 Monitor, Per Capita, Tra	11,330	-		4,000		
31165 UT Library & Technology Grant		1,158			6,286	
31160 SLA Grant		-				
31161 CERT Grant		2,000				
33453 SAFER Grant Fire Dept.			153,428	202,240		170,000
Community Development Block Grant		100,864		-		56,352
CLEF (Community Library Enhancement Fund)				10,000		
Total:	42,386	139,671	180,887	314,240		326,352
IMPACT FEES/EQUITY BUY IN	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
34800 Equity Buy In Storm Water	34,838	14,729	-	-	-	-
34801 Equity Buy In Parks & Trails	70,447	35,555	-	-	-	-
34805 Impact Fees- Strom Drainage		-	-	-	-	-
34825 Future Facilities- Transportation	20,299	69,346	-	-	-	-
34826 Future Facilities- Storm Water	33,090	15,580	-	-	-	-
34827 Parks Future Facilities South	214,143	129,655	-	-	-	-
34828 Parks Future Facilities North	278,980	159,522	-	-	-	-
34875 ROW Existing Street Buy In Transportation	74,308	39,798	-	-	-	-
34876 Future Projects Transportation	124,513	66,467	-	-	-	-
34877 Sweetwater Road Equity Buy In	92,575	43,597	-	-	-	-
34878 Pony Express Ext Silver Lake	253,778	118,327	-	-	-	-
34806 Impact Fee Public Safety	-	-	-	-	-	-
34881 S Equity Buy In Public Safety	11,745	6,390	-	-	-	-
34882 S Future Facilities Public Safety		-	-	-	-	-
34883 N Equity Buy In Public Safety	27,720	13,275	-	-	-	-
Total:	1,236,437	712,241	-	-	-	-
INTERFUND TRANSFERS	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
37151 Admin Charge-Water	295,000	350,000	420,000	434,700	434,700	511,000
37152 Admin Charge-Sewer	295,000	315,000	420,000	436,500	436,500	503,000
37155 Admin Charge-Gas	295,000	315,208	380,000	396,000	397,000	392,000
37153 Admin Charge-Electric	295,000	317,500	380,000	397,000	396,000	436,000
37156 Admin Charge-Telecom		-				
Admin Charge- Stormdrain				-		3,000
Admin Charge- SID 98-1 & 2000-1	48,000	45,000	49,000	50,000		50,000
Admin Charge Golf Fund						30,000
Admin Charge- Solid Waste	-	-	26,000	26,000		90,000
Transfer from Cap Projects					170,000	
Transfer from reserve balance						
Transfer from transportation impact fee fund						
Transfer from public safety fund impact fee fund						
Transfer from Stormwater impact fee fund						
Transfer from General Fund Balance						85,000
Transfer from Parks impact fee fund						
Transfer from the Telecom Fund						-
Total:	1,228,000	1,342,708	1,675,000	1,740,200	1,834,200	2,100,000



Mission: To set policy and represent the residents of the City in a responsible and careful manner, ensuring their health, safety and well-being.

City Hall

The purpose of the City Council is to discharge the obligations and responsibilities imposed by State law and City ordinances, while ensuring that citizens' needs are met. The City Council provides policy direction to the mayor and carries the responsibility of facilitating citizen input by holding public hearings. The Council approves the fiscal policies and finally the City's operating and capital budgets.

The Council ensures that City policies and legislation are established with the best interests of its citizens, businesses, community organizations, and visitors while keeping quality of life a priority. They study the issues, review alternatives, and determines the best course of public policy. Major priorities and functions of the Council includes reviewing the annual operating and capital improvement budgets, making appointments to vacancies on various committees, and monitoring State legislative activity that has impact on the City.



One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the City. This also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments, and grant applications. City Council also ratifies contracts, adopts zoning ordinances, and resolves appeals.

The Eagle Mountain City Council acts in a supervisory role as part of its duties and responsibilities. Direction is given to City administration through the City Council regarding the implementation and evaluation of various programs. Residents' concerns are forwarded to City administration by the City Council. Public leadership is provided by the City Council through verbal and written communications with constituents. The Council is responsible for the arbitration of conflicting interests that arise during the course of City business.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.1	1. Under the direction of Council, the City has maintained a favorable financial status.
4.1	2. Approved the library expansion and received a \$98,000 grant.
4.1	3. Implemented the first opt-out recycling program for the City.
4.4	4. Approved the upgrade to the sewer treatment plant for 9 million dollars with a low interest bond.
3.2	5. Approved the building of Bobby Wren Blvd. for \$250,000.

Departmental Goals:

- To broaden the City's tax base in order to be a self sustaining community.
- To implement an atmosphere in the City to live, work, and play in the community while maintaining a small town feel.
- To continue to have a safe community and provide after school programs for youth with recreational activities for residents of all ages.
- To not raise taxes and continue providing quality services for the city without raising the cost of utilities and compromising both quality service and reasonable rates.

2010-2011 Performance Objectives:

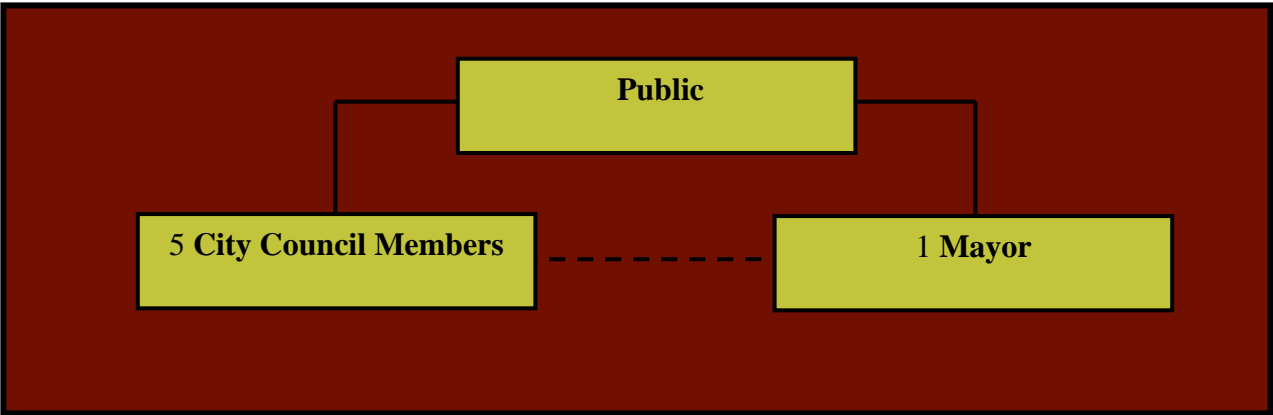
The overall objective is to provide effective leadership, correct planning to achieve short and long term goals, and strive for economic prosperity and quality of life for citizens, businesses, and visitors through fiscal responsibility.

1. To provide policy direction to City administration in the implementation and evaluation of various City programs. *(City Goal 4.2)*
2. To improve the City's infrastructure and economic base. *(City Goal 1.1, 4.1)*
3. To enhance communications between the residents and City government through focus groups, surveys, and other written materials. *(City Goal 5.1, 5.2)*
4. To promote a legislative agenda dedicated to a neighborhood safety, economic development, environmental issues, and traffic enforcement. *(City Goal 4.3)*

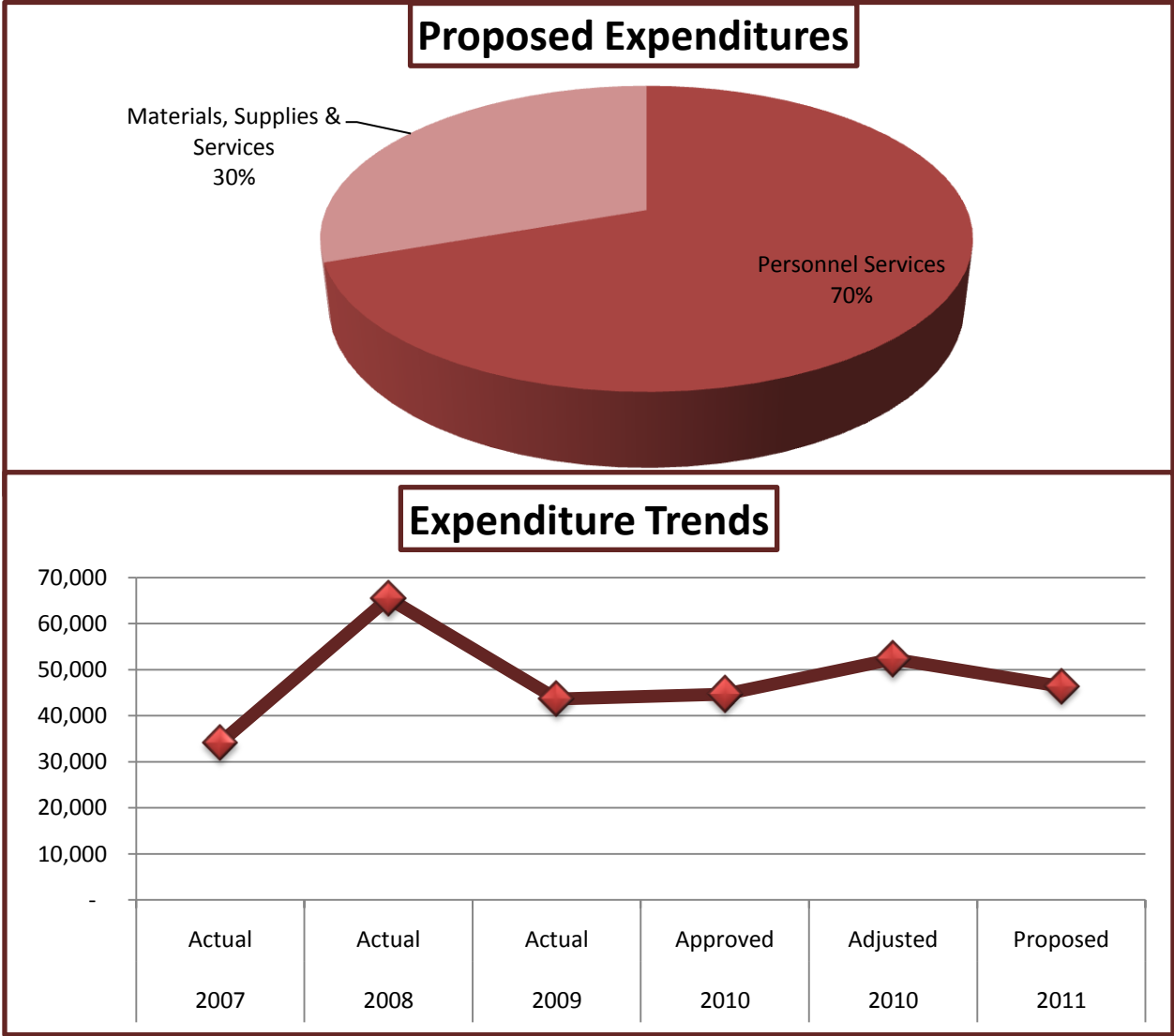
Legislative Division

Performance Measurements:

Input and Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$65,482	\$44,664	\$43,647	\$46,396
2. Number of Council Members	5.00	5.00	5.00	5.00
3. Regular City Council Meetings	21	24	24	24
4. Special City Council Meetings	3	4	4	4
5. Resolutions Adopted	24	30	29	30
6. Ordinances and Amendments Adopted	22	24	23	24
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Rating of "City officials are accessible and responsive to the citizens" on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	New	3.58	3.60
2. Rating of "City officials are effectively making positive changes in the community" on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	New	3.50	3.55
3. Rating of "I am optimistic about Eagle Mountain's future" on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	New	4.13	4.13
4. Rating of "Eagle Mountain has become a better place to live in the past 10 years" on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	New	3.90	3.95
5. Authorized Personnel as a % of General Fund FTEs	6.9%	6.9%	7.5%	7.5%
6. Expenditures as a % of General Fund	0.77%	0.52%	0.55%	0.59%



SIGNIFICANT BUDGET ITEMS: There are no significant budget items



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	25,062	49,138	35,984	32,563	32,818	32,295
Materials, Supplies & Services	9,046	16,345	7,663	12,101	19,483	14,101
Interfund Transactions						
Capital Outlay						
Expenditure Total:	34,108	65,482	43,647	44,664	52,301	46,396

REVENUE	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	34,108	65,482	43,647	44,664	52,301	
Revenue Total:	34,108	65,482	43,647	44,664	52,301	-

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1112 Salaries- Part-time Permanent	22,971	45,654	33,689	30,000	30,000	30,000
1512 Medicare				-	399	435
1511 FICA	1,757	3,484	2,295	2,040	1,896	1,860
1531 Worker's Compensation	334		-	523	523	
Total:	25,062	49,138	35,984	32,563	32,818	32,295
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships			-	-	194	
2321 Travel & Training	405	1,539	2,789	6,000	11,874	10,000
2369 Meetings	3,393	4,507	4,111	4,000	4,997	4,000
2411 Office Expenses & Supplies	5,036	2,651	593	2,000		-
2421 Postage	-		-	-		
2513 Equipment Supplies & Maintenance	213	270	170	101		101
4531 Professional/Technical Services			-	-	505	
4950 Elections			-	-		
5002 Misc. Services & Supplies			-	-	1,912	
5003 Special Projects		7,379	-	-		
Total:	9,046	16,345	7,663	12,101	19,483	14,101
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7412 Computer Equipment			1,510	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund				-	-	-
Other Fund Transfer				-	-	-
Total:						



Mission: The goal of the Recorder's Office is to provide transparency in government, to be neutral and impartial, always strive to improve the administration of the affairs in the office consistent with the laws and provide professional service to the community.

Providing professional service and transparency to the City

The City Recorder serves as coordinator and manager to many municipal functions: such as providing support services to the mayor and City Council, preparing minutes of City Council meetings, following up on City Council actions, and serving as a principal contact for citizen and business inquiries. The Recorder's Office maintains and provides access to City records, including but not limited to ordinances, resolutions, legal documents, agreements, election records, subdivision recording files, correspondence and deeds. The City Recorder's Office assembles and delivers City Council agenda packets that provide background information on items being considered at upcoming City Council meetings.



All municipal departments, residents, community associations, businesses, and industries benefit from the services offered by this office. As custodian of the records, they administer municipal legislative processes and are the central point for the public to obtain information regarding these processes. The Records maintain records and City documents, boards and commissions meeting minutes; bids, summons, lawsuits, and legal documents, property variances and deeds; and birth and death certificates. The Recorder's Office processes requests filed under the Government Records and Management Act (GRAMA). The office also attests and notarizes signatures.

The Recorder serves as the City's Election Officer, coordinating all election processes: publication of legal notices, accepting declarations of candidacy, recruiting and training poll workers, conducting primary and general elections, counting votes and reporting results. The Recorder's Office works with the Utah County Recorder's Office on all County-related issues, including property tax issues, subdivision recordings, deeds and easements.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.2	1. All minutes were successfully approved and transferred online within two weeks.
4.2	2. Redeveloped the filing system which saved research time, and increased both efficiency and organization among personnel.
4.1	3. Applied for and successfully obtained grant money in order to purchase a van for senior citizens in the amount of \$63,000.
2.1, 5.3	4. All ordinances have been codified, increasing understandability of current law.
4.1	5. All agreements have been tracked and executed to ensure accuracy of payments.

Departmental Goals:

- To provide accurate minutes and efficient recordkeeping by implementing checklists and processes to prevent errors.
- To aid elected officials by expediting information that will aid in establishing policies, but in the same time remaining impartial and stating facts.
- To facilitate the City Council's efficiency and organization by ensuring that all Council packets are out, no later than 5:30 pm, Thursday, and also communicate Council's actions regarding items on the agenda.
- To maintain a perfect record and have zero discrepancies in recorded deeds, conveyance of property and processing of official documents.
- To continue monitoring and researching new ways to improve the promptness of minutes preparation and the quality of minutes that are error free and are approved by the City Council without amendment.

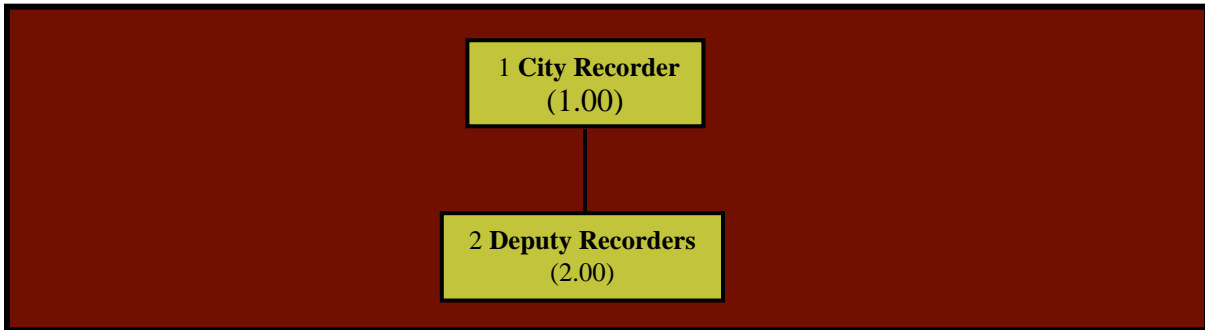
2010-2011 Performance Objectives:

The overall objective is to ensure that City Council has accurate, up-to-date documentation and to provide government accessibility to the people by enhancing web functions and availability to public documents.

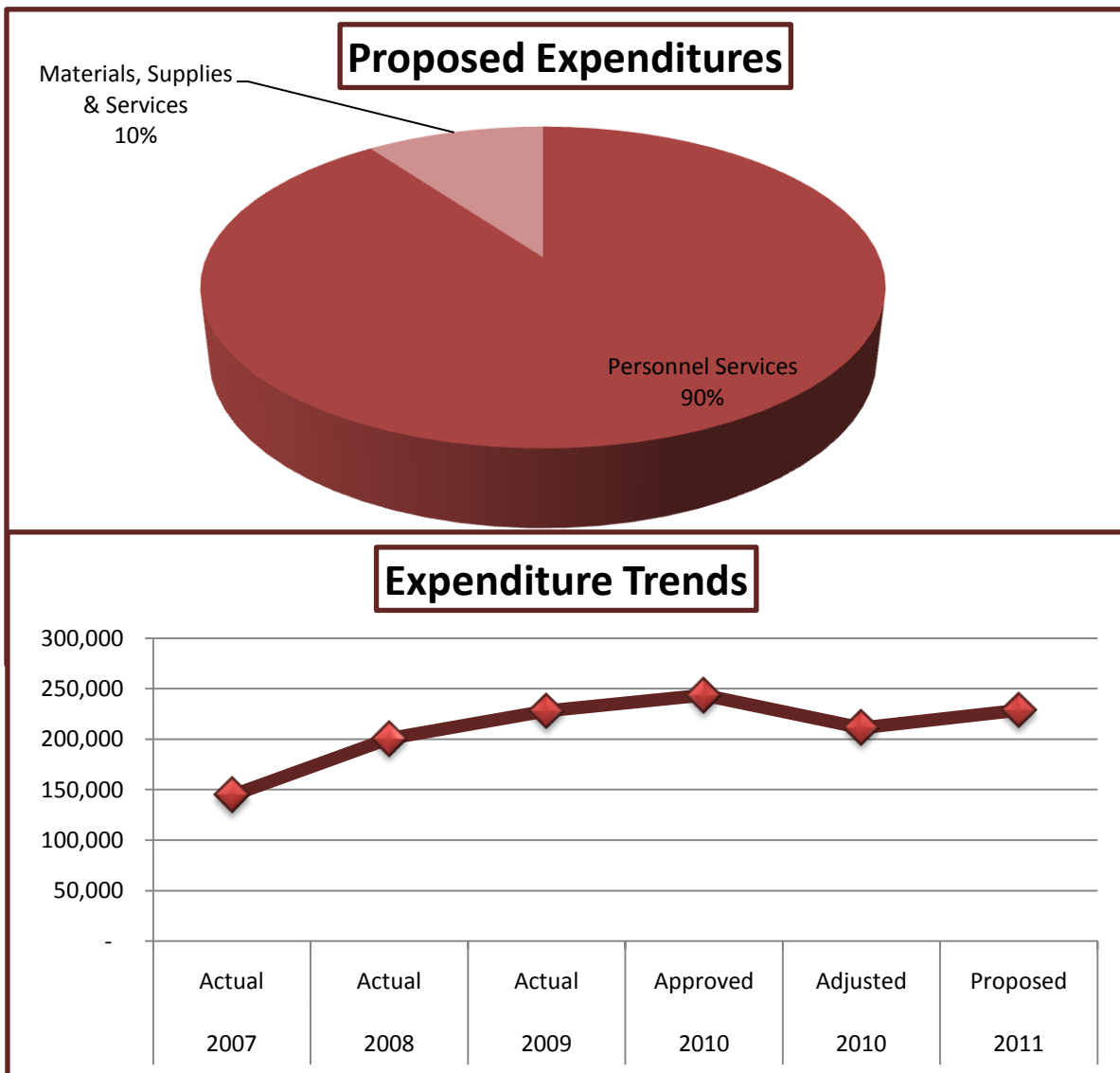
1. Enhance human capital among City Recorders by having personnel actively pursue education and professional activities, continue a rigorous education component and establishing a professional and social contribution component by having the City Recorder certified as a Master Municipal Clerk by December, 2012. (*City Goal 4.2*)
2. To enhance the job performance of the Recorder's Office in the municipality and pursue extensive education program attendance, preparing personnel to meet the challenges of the complex role of the Municipal Clerk by having all Deputy Recorders become Certified Municipal Clerks by December, 2012. (*City Goal 4.2*)
3. To increase the accessibility of transparency, prompt processing and retrieval of records by transferring all hard copies to electronic files by December, 2012. (*City Goal 4.2*)
4. To implement a plan to reinforce checklists and processes that will allow the department to manage time better, ensuring accuracy in indexing of all documents without errors. (*City Goal 4.2,5.3*)

Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$200,628	\$210,000	\$227,950	\$230,356
2. Number of Full-Time Equivalents	2.00	3.00	3.00	3.00
3. Number of departmental hours	4,464	6,544	6,292	6,200
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Approved and Processed Subdivisions	102	106	109	110
2. # of Resolutions Processed	28	28	24	28
3. Elections Conducted	1	1	1	1
4. # of CURA Seminars Attended	11	12	12	12
5. Open Liability Claims Closed	14	20	26	30
6. # of Ordinances Processed	27	27	15	20
7. # of Agreements Processed	62	62	42	50
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 10-11	Budget 10-11
1. % of Registered Voters Voting	31%	30%	24%	30%
2. % of agenda packets completed Thursday prior to meetings	100%	100%	100%	100%
3. % of draft minutes completed within 48 hours	95%	100%	95%	98%
4. % of documents processed within 3 days of council	85%	100%	90%	95%
5. Prompt retrieval of municipal records with in 1 day (except GRAMA record requests)	90%	95%	95%	95%
6. % of GRAMA records retrieved within legal limits	100%	100%	100%	100%
7. Authorized Personnel as a % of General Fund FTEs	4.15%	4.25%	4.50%	4.75%
8. Expenditures as a % of General Fund	2.16%	2.50%	2.68%	2.75%



SIGNIFICANT BUDGET ITEMS: There are no significant budget items for the Recorder's Office this budget year.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	116,686	144,885	180,481	199,021	189,637	205,674
Materials, Supplies & Services	26,349	46,230	34,527	39,740	17,325	23,000
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	1,286	9,514	12,943	5,000	4,388	-
Expenditure Total:	144,320	200,628	227,950	243,761	211,350	228,674

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	144,320	200,628	227,950	243,761	211,350	-
Revenue Total:	144,320	200,628	227,950	243,761	211,350	-

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	1.00	1.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	2.00	2.00	3.00	3.00	3.00	3.00

Recorders Division

Fund 10- General						
Sub 11- Executive						
Division 41110- Recorder Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	78,747	98,126	130,365	133,806	135,456	133,806
1211 Overtime	2,159	8,189	1,410	-	981	-
1511 FICA	1,056	1,466	1,869	-	142	-
1311 Bonus	964	-	-	1,500	-	1,500
1300 Employee Benefits	3,189	4,671	10,446	8,296	10,758	8,296
1521 Retirement	9,469	14,379	13,659	15,602	15,907	17,890
1541 Health Insurance	18,316	15,243	18,993	35,280	20,916	37,800
1545 Dental Insurance	1,997	1,963	2,572	3,096	2,560	3,000
1548 Vision Insurance	414	415	560	626	555	626
1512 Medicare	-	-	-	-	1,743	1,940
1561 Long Term Disability	376	432	607	815	620	815
Total:	116,686	144,885	180,481	199,021	189,637	205,674
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	616	917	1,081	1,100	1,461	1,200
2211 Public Notices	8,680	11,632	14,860	12,000	3,909	12,000
2321 Travel & Training	5,492	3,754	5,353	4,000	3,259	4,000
2369 Meetings	642	415	117	500	-	500
2411 Office Expenses & Supplies	2,067	2,964	2,602	-	-	-
2531 Mileage Reimbursement	130	350	615	500	232	500
4138 Property Taxes	-	5,226	(527)	-	1,326	-
4139 Recording Fees	4,800	3,460	8,286	3,500	960	3,500
4261 Computer Software & Maintenance	1,949	6,280	790	4,140	-	800
4531 Professional/Technical Services	1,971	1,115	974	-	500	-
4532 Record Transcription Services	-	-	-	-	-	-
4950 Elections	-	10,116	377	14,000	5,678	500
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	26,349	46,230	34,527	39,740	17,325	23,000
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7412 Computer/Office Equipment	1,286	4,144	2,039	-	-	-
7425 Codification of City Records	-	5,370	10,904	5,000	4,388	-
7552 Furniture	-	-	-	-	-	-
Total:	1,286	9,514	12,943	5,000	4,388	-
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-



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

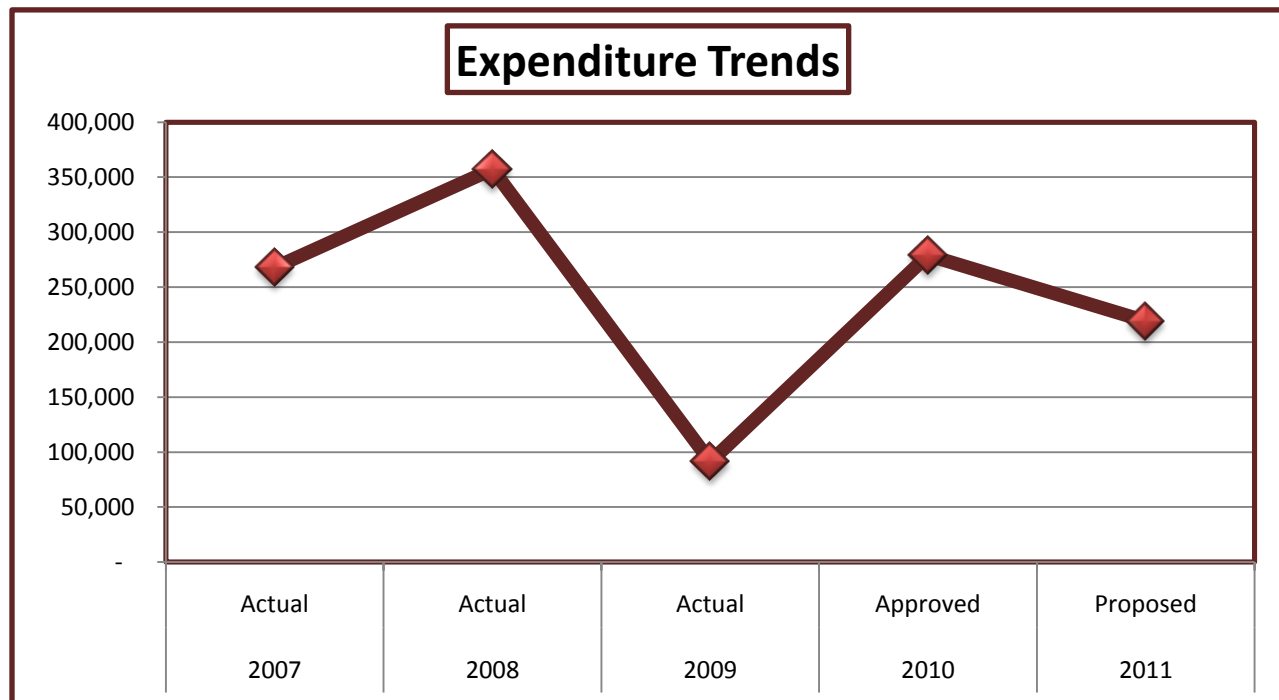
Protecting the City's interest in all legal matters

The City Attorney attends all City Council meetings and represents the City in all legal actions against the City. To this end, the City Attorney prepares or reviews all contracts, ordinances, resolution, litigation, and other documents and provides the governing body and staff legal advice in compliance with applicable laws. The City Attorney assumes the responsibility of taking care of legal questions arising in the general conduct of City business including defending the City and City officials in civil proceedings.

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



SIGNIFICANT BUDGET ITEMS: The City will not renew contract with Lobbiest. Current contract will expire in October 2010.



Fund 10- General						
Department 41220- Attorney Summary						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services						
Materials, Supplies & Services	267,889	357,178	91,303	279,000		219,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	267,889	357,178	91,303	279,000	-	219,000
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	267,889	357,178				
Revenue Total:	\$267,889	\$357,178	\$0	\$0	\$0	\$0
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General						
Department 41220- Attorney Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 Worker's Compensation						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
4121 Attorney Fees	174,565	250,594		189,000	207,470	189,000
2321 Travel & Training						
4531 Professional & Technical Services	93,324	106,584	91,303	90,000	89,688	30,000
Total:	267,889	357,178	91,303	279,000	297,158	219,000
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						

Mission: To set policy and overall leadership to the public and to City staff by serving diligently and honoring the goals and objectives of the City Council and maintaining the trust of the residents of Eagle Mountain City.

The Executive Division honors the goals and objectives of the City Council and residents

The Executive Division consists of the Mayor, the office of the City Manager, the Human Resources Division, and the Public Information Division. Together, these departments are responsible for the formulation and communication of public policy to meet community needs and assure orderly development in the City. These departments have been very active in creating partnerships with the community through citizen surveys, public hearings and presentations on economic development efforts and City issues.



The Eagle Mountain City Executive Division consists of four programs described below:

Programs:

Mayor: The Mayor is the chief executive officer of the City and administers the budget. The Mayor sets the agenda and presides over City Council meetings, but casts a vote only in the event of a tie. It is the Mayor's responsibility to execute bonds, notes, contracts and written obligations as required on behalf of the City. The Mayor acts as the City's chief ceremonial officer, represents the City in its external affairs, and makes appointments to council advisory boards and commissions.

City Administrators: The City Administrators handle the general administration of the City and executes the policies and objectives of the City Council. As Chief Administrators, the City Manager and Assistant City Manager are directly responsible to the Mayor and City Council and supervise all other departments and employees. They oversee the day-to-day operations of the City by coordinating all City department activities and functions.

Human Resources: The Human Resources Division provides direction and services in all aspects of human resource management including recruitment and selection, classification, compensation and benefits administration, training, employee relations, and maintenance of records. A major focus of Human Resources is hiring and retaining effective employees. Part of this includes accurately informing people about the benefits of working for the City. Another way in which Human Resources works to keep employees satisfied and up-to-date is by providing regular training for them. This is offered on a monthly basis for all employees of the City.

Public Information: The Public Information Director communicates timely City information, news, and updates to residents, businesses, and the media. The Public Information Director produces a monthly newsletter, *Eagle's View*, which is mailed to each resident in Eagle Mountain City. The director also manages the content of the city website, writes and distributes press releases, coordinates community relations for the City, publishes the City Information Guide, and manages city news archives.

Top 5 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.1, 4.4	1. Purchased \$1.33 million of Central Water Project - water shares: which secures water rights for future growth.
4.2	2. Implemented management training programs for department directors and supervisors to enhance the quality of work and services.
4.1	3. Despite the economic downturn, met all budget requirements through attrition and did not have a reduction in force or use furloughs.
4.1	4. Submitted the 1 st Comprehensive Annual Financial Report of the City.
4.3	5. Created a Safety Committee made up of employees in a variety of positions to improve awareness of and compliance with safety standards among City employees.

Departmental Goals:

- To hold creative yet effective management trainings in order to ensure better management skills and increase department efficiencies among directors and supervisors.
- To ensure fiscal responsibility by maintaining a balanced budget and avoid accessing reserve funds.
- To ensure salaries and benefits are fair according to market standards in order to hire and retain effective employees.
- To promote safety and health awareness to City employees through the Safety Committee in order to improve awareness and compliance with safety standards.
- To plan and implement effective and efficient services within the City's financial capacity to meet the needs of residents, customers and employees.
- To continually improve the organization's performance by focusing on work culture, innovation, customer service, process improvement and personal growth.

2010-2011 Performance Objectives:

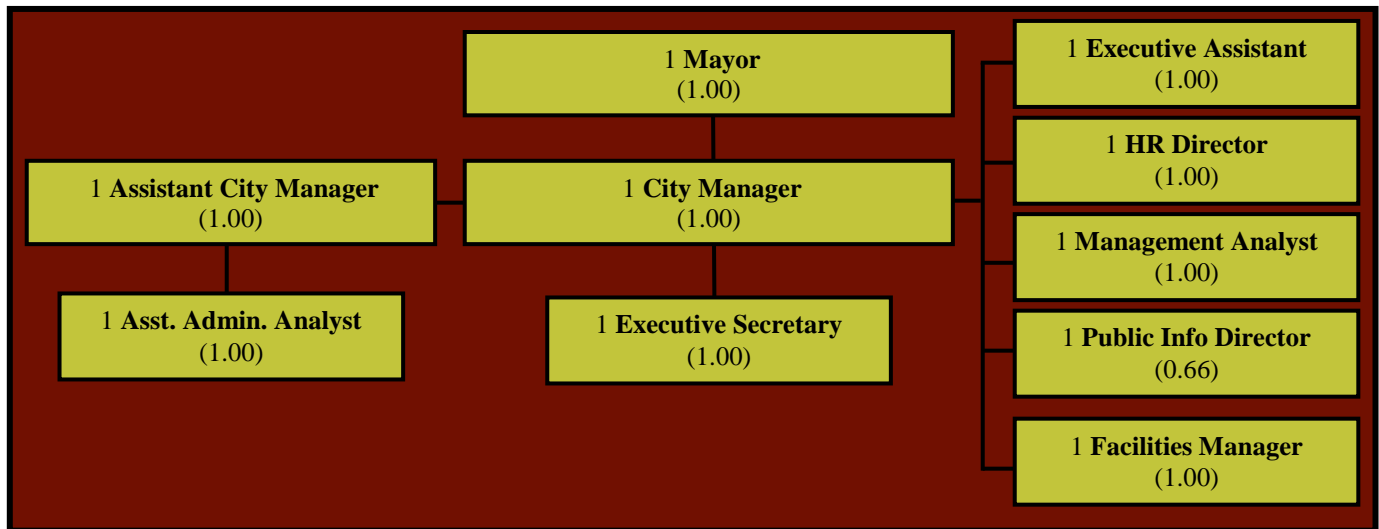
The overall objective is to ensure the success and development of the City through operational efficiency and financial accountability; while maintaining open communication and a comfortable environment for all City employees and citizens.

1. To coordinate management trainings held monthly and separately for both directors and supervisors in each municipal department. (*City Goal 4.2*)
2. Educate City employees about offered benefits through employee meetings, provide those benefits at the most reasonable price available, and perform a study to ensure that employee salaries and benefits are fair according to standards. (*City Goal 4.1, 4.2*)
3. Present safety training on a quarterly basis, and monitor the workplace to assess employee understanding of safety issues and policies. Also, lead discussion on one safety issue each meeting to further gauge employee comprehension. (*City Goal 4.3*)
4. Update all employee computers so that everyone is using Springbrook version 7, therefore making financial processes more uniform. (*City Goal 5.1, 5.3*)

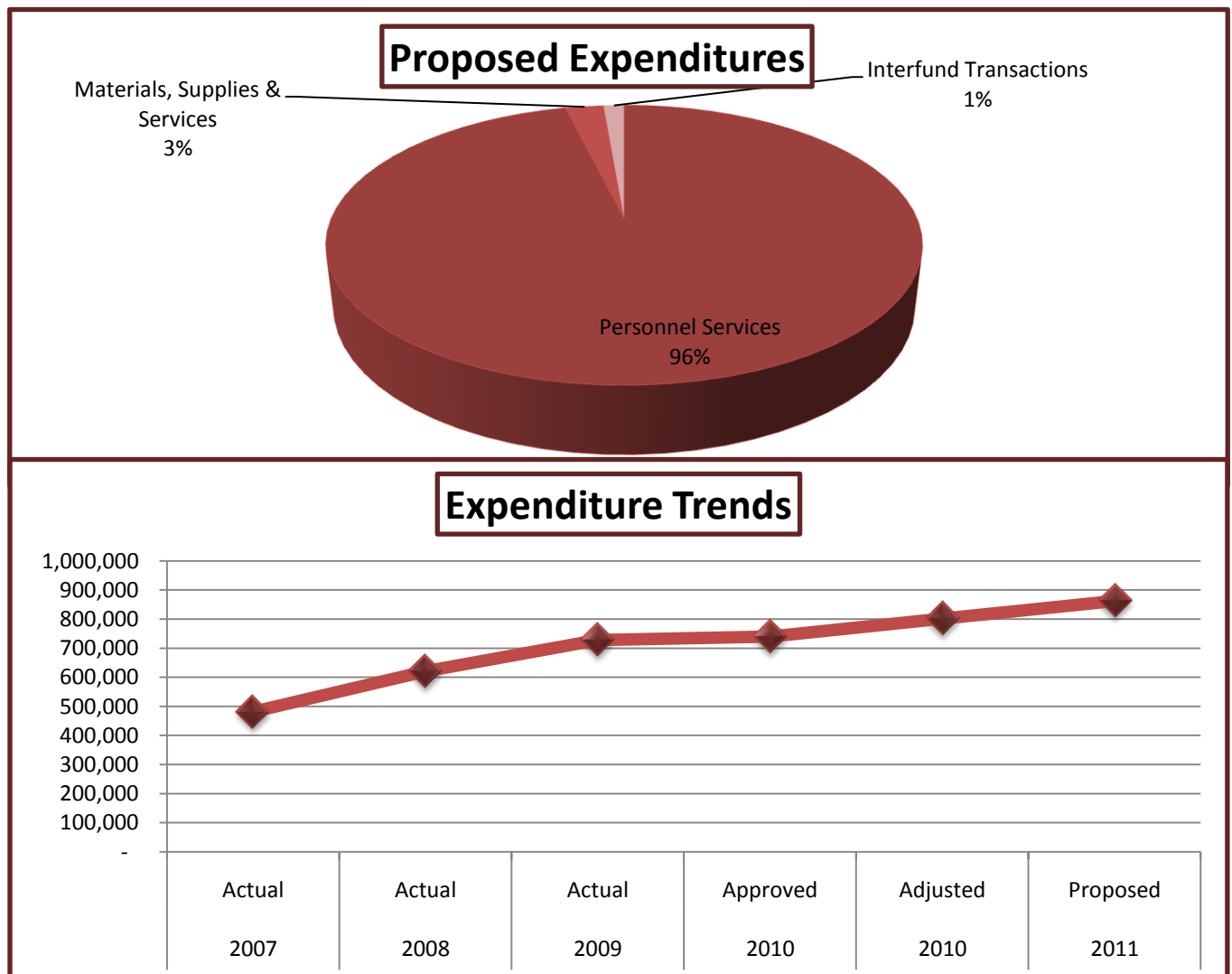
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$620,788	\$739,530	\$728,200	\$861,720
2. Number of Full-Time Equivalents	8.33	8.00	9.16	10.16
3. Total Employee Hours	18,155	17,629	19,389	21,462
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Job Postings Processed	NEW	NEW	3	3
2. Number of Management Trainings	NEW	NEW	7	24
3. City Newsletter	10	12	8	12
4. Press Releases	18	20	22	25
5. New Worker's Compensation Claims	NEW	NEW	6	5
6. Full-Time Employee Turnover	6	5	5	5
7. Number of Worker Days Lost to Injury	NEW	NEW	0	0
8. Expenditures for Worker Comp Claims	NEW	NEW	\$7,703.68	\$6,000.00
9. Average Number of Employees at Each HR Training Meeting	NEW	NEW	60	60
10. Trainings Attended by the HR Director	22	22	22	22
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Average Percent of Employees at Each Management Training Meeting	NEW	NEW	80%	85%
2. New Programs and Policies	NEW	NEW	12	14
3. Rating of <i>I am satisfied with the current City administration</i> on the scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	NEW	NEW	3.37	3.40
4. Rating of <i>the City newsletter is informative and should be continued</i> on the scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	NEW	NEW	4.17	4.20
5. Rating of <i>the City properly involves citizens on issues its deciding</i> of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	NEW	NEW	3.31	3.35
6. Authorized Personnel as a % of General Fund FTEs	11.53%	12.25%	14.48%	15.35%
7. Expenditures as a % of General Fund	7.29%	8.25%	9.25%	10.00%

Executive Division



SIGNIFICANT BUDGET ITEMS: Budgetary increases due primarily to the re-assignment of personnel to this department.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	447,658	593,550	706,355	725,630	784,955	828,920
Materials, Supplies & Services	26,735	14,287	18,345	13,900	16,297	21,300
Interfund Transactions	7,000	3,000	3,500	-	-	11,500
Capital Outlay		9,951	-	-	-	-
Expenditure Total:	481,393	620,788	728,200	739,530	801,253	861,720
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	481,393	620,788	728,200		801,253	
Revenue Total:	481,393	620,788	728,200	-	801,253	-
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected				1	1	1
Appointed	2.00	2.00		1	1	1
Full-time	6.00	6.00		6.5	7.5	7.5
Part-time/Seasonal	0.33	0.33		0.66	0.66	0.66
FTE Total:	8.33	8.33	0.00	9.16	10.16	10.16

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	326,397	431,451	534,552	529,027	570,154	584,374
1211 Overtime	17,681	16,848	6,815	-	18,352	-
1242 Car Allowance	2,375	5,806	6,029	6,000	6,000	6,000
1511 FICA	9,329	10,116	13,498	1,161	6,595	1,161
1300 Employee Benefits	17,899	21,131	27,710	27,300	30,750	30,731
1311 Bonus	2,334	-	-	4,000	-	4,500
1521 Retirement	29,959	45,744	51,505	51,341	57,279	66,270
1541 Health Insurance	39,680	53,750	57,812	94,080	78,568	113,400
1545 Dental	-	5,776	5,348	8,256	6,191	9,000
1546 Vision Insurance	919	1,199	1,161	1,670	1,312	1,879
1512 Medicare	-	-	-	-	7,753	8,473
1561 Long Term Disability	1,084	1,730	1,927	2,795	2,001	3,132
Total:	447,658	593,550	706,355	725,630	784,955	828,920
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	1,547	1,191	1,385	3,000	2,102	3,000
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	2,686	5,789	9,547	5,900	10,128	15,500
2369 Meetings	3,131	524	1,620	1,000	1,733	1,500
2411 Office Expenses & Supplies	5,437	3,165	4,612	-	-	-
2421 Postage	-	11	-	-	-	-
2513 Equipment Supplies & Maintenance	5,144	608	316	1,000	479	-
2521 Vehicle Fuel & Maintenance	-	-	-	-	-	-
2531 Mileage Reimbursement	1,569	304	302	-	90	300
4531 Professional/Technical Services	3,304	922	(20)	3,000	1,745	-
5002 Misc. Services & Supplies	3,918	1,773	583	-	22	1,000
Total:	26,735	14,287	18,345	13,900	16,297	21,300
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment	-	-	-	-	-	-
7552 Furniture	-	2,935	-	-	-	-
7412 Computer Equipment	-	7,016	-	-	-	-
Total:	-	9,951	-	-	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
9154 Transfer to Fleet Fund	7,000	3,000	3,500	-	-	11,500
Other Fund Transfer	-	-	-	-	-	-
Total:	7,000	3,000	3,500	-	-	11,500



Country singer, Tracy Lawrence receives a standing ovation
at the Pony Express Days Concert

Mission: The mission of the Finance Department is to keep the City financially sound and solvent; compliant with all Generally Accepted Accounting Principles, as well as State laws; maintain the City's visibility to the public; and have accurate and timely record keeping and billing

Improving the office accounting



The Finance Department ensures that all assets and liabilities are recorded and accounted for properly. This needs to be in accordance with Generally Accepted Accounting Principles, and also with all State laws. In addition to this, the Finance Department makes sure that all reports are prepared and filed in a timely manner. It is especially important that all State-required deadlines are met, such as completing the annual financial audit by 180 days after the fiscal year ends.

The program activities in the Finance Department include maintaining the General Ledger, preparing ledgers for the annual audit, receipting and disbursing funds, filing quarterly and annual reports, investing funds, and preparing and monitoring the annual budget. Because Finance is smaller than in past years, without any fewer responsibilities, the employees are working hard to be more efficient.

Something that is very important to Eagle Mountain is keeping accurate records. The Finance Department focuses on this, and keeps it as a mission in all of their work. Another thing that increases accuracy is the use of Springbrook to track financial transactions. In the 2011 fiscal year, Eagle Mountain will be transitioning to version 7 of Springbrook, which is a net version. This will allow employees to view their own records, and to interact with other employees more efficiently. Springbrook also tracks information the State needs for Transparency reports, which helps the City comply with State requirements and keeps financial processes visible for residents.

Other duties of the Finance Department include overseeing Utility Billing, and assisting in the preparation of the Comprehensive Annual Financial Report and Annual Budget for submission to the Government Finance Officers Association (GFOA).

Top 6 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.1	1. Assisted in completion of the City's budget, which was awarded the annual Distinguished Budget Presentation Award by the GFOA.
4.1, 4.2	2. Filed Continuing Disclosures by the deadline, which was the first time the City had done this without having to ask for an extension. Often an extension is needed because of the quick turnaround time between the audit being completed and the filing being submitted.
4.2	3. Staff performed more of the audit preparations than in prior years, including a majority of the adjusting entries. This prevented an auditor from needing to prepare as many of them, which saved costs for the City.
4.2	4. Completed the annual financial audit earlier than in past years, which helped ensure that it was submitted to the State on time.
4.2	5. Assisted in completion of the City's first Comprehensive Annual Financial Report, which was submitted to the GFOA.

Departmental Goals:

The Eagle Mountain Finance Department is very concerned with accurate, timely, and transparent accounting processes. Through following these goals, the City aims to remain in compliance with Federal and State requirements and keep finances transparent for residents. The Finance Department hopes to meet these ideals, as well as build on the accomplishments of the previous year, through the following goals:

- Accurate and timely input of information.
- Comply with all State and Federal regulations.
- Analyze City financial policies.

2010-2011 Performance Objectives:

The overall objective of the Finance Department is to complete all annual and quarterly reports and reconciliations of the General Ledger accounts on time, and to track the City's fixed assets. More specifically, the Finance Department aims to:

1. Complete the audit earlier than in previous years, so as to have more time for filing Continuing Disclosures. (*City Goal 4.2*)
2. Implement a cash handling policy to create a more centralized system with better control to make sure money is safe and protected. (*City Goal 4.1, 4.2*)
3. Update the purchasing policy to see if the older policy is still applicable to a City in constant growth and also if it needs to be improved. (*City Goal 4.2, 5.3*)
4. Transition the City into using Version 7 of Springbrook, which should improve both accuracy and transparency. (*City Goal 4.2, 5.3*)

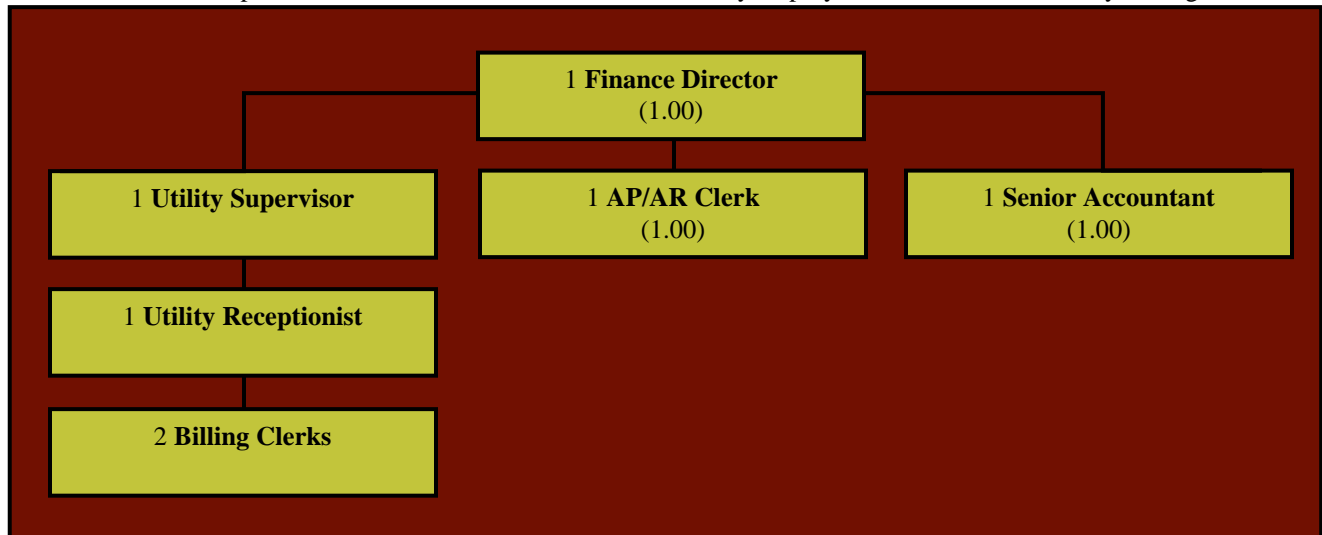
Performance Measurements:

Input/Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$361,031	\$392,411	\$361,615	\$424,518
2. Number of Full-Time Equivalents	3.50	3.50	4.50	3.00
3. Total Employee Hours	7,282	7,282	9,360	6,240
4. Number of Accounts Payable Paid on Time	N/A	N/A	New	New

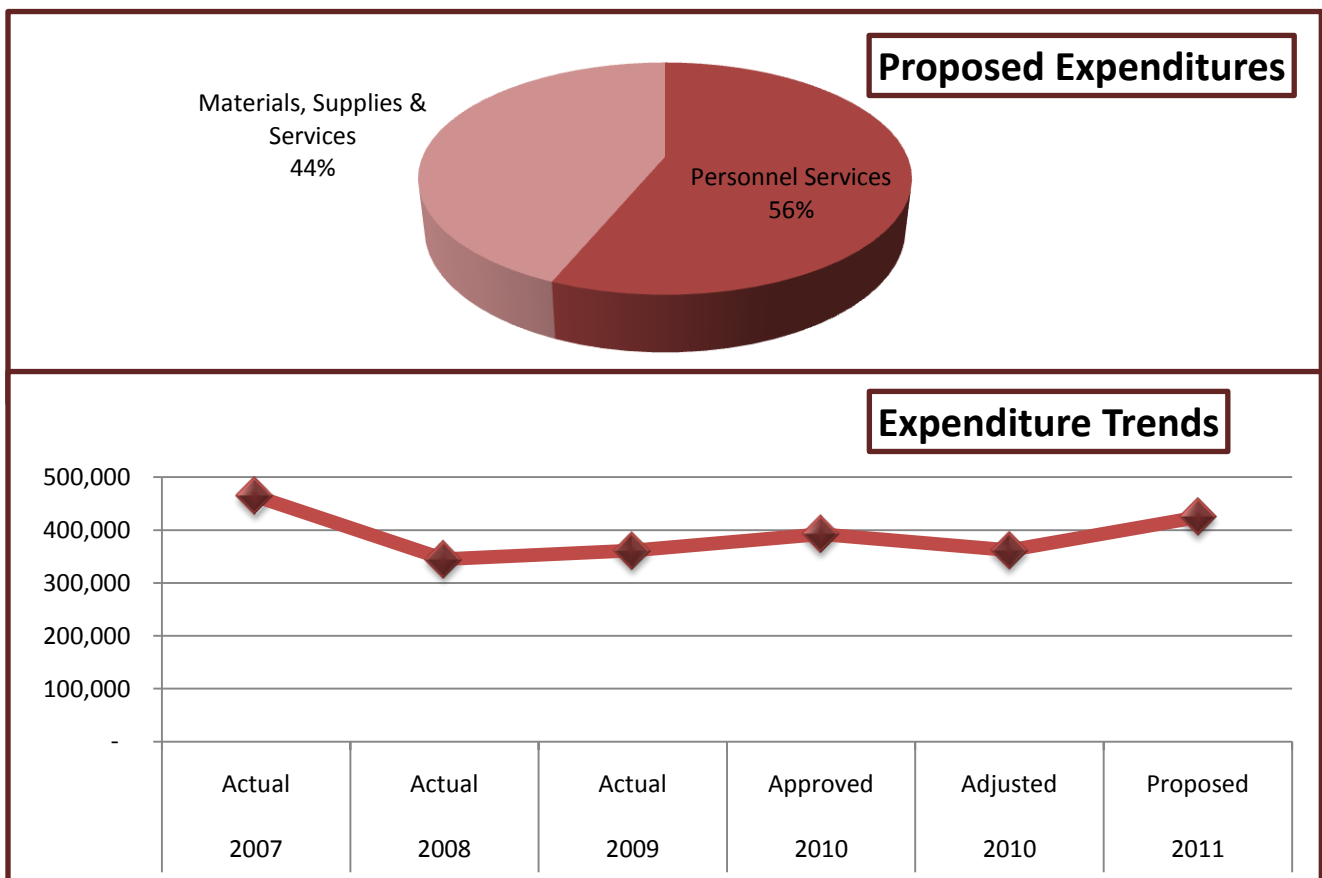
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Percent of Accounts Payable Paid on Time	95%	97%	95%	98%
2. On a scale of 1 to 5, with 1 meaning “strongly disagree” and 5 meaning “strongly agree,” how do you feel regarding the statement “I am satisfied with the way Eagle Mountain’s funds are being managed.”	New	New	3.23	3.50
3. Number of Bank Statements Reconciled in the Month of Receiving the Statement (Except Operating)	100%	100%	100%	100%
4. Authorized Personnel as a Percent of General Fund FTEs	6.23%	5.90%	5.25%	4.50%
5. Expenditures as a Percent of General Fund	7.63%	7.50%	4.25%	4.55%

Finance Division

While the Finance Department oversees Utilities, the FTEs for Utility employees are listed under Utility Billing Division.



SIGNIFICANT BUDGET ITEMS: The banking fees line item was increased from \$75,000 to \$120,000 to offset the increased charges the City has incurred due to the heavy use of credit cards to pay for utility bills.



Finance Division

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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	220,422	167,654	182,472	240,711	190,115	239,018
Materials, Supplies & Services	238,409	177,210	178,559	151,700	171,500	185,500
Interfund Transactions						-
Capital Outlay	4,535	-	-	-	-	-
Expenditure Total:	463,366	344,864	361,031	392,411	361,615	424,518

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	463,366	344,864	361,031	392,411	361,615	-
Revenue Total:	463,366	344,864	361,031	392,411	361,615	-

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected				-	-	-
Appointed	0.50	0.50		1.00	1.00	1.00
Full-time	4.00	4.00		2.50	2.50	2.00
Part-time/Seasonal				-	-	-
FTE Total:	3.50	3.50	4.50	3.50	3.50	3.00

Fund 10- General						
Sub 11 - Executive						
Department 41410- Finance & Accounting Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	140,173	123,222	127,660	165,308	133,544	161,221
1211 Overtime	4,531	45	-	-	-	-
1511 FICA	2,094	1,749	1,768	-	150	-
1300 Employee Benefits	21,285	(4,125)	7,831	9,450	8,201	9,996
1311 Bonus	2,283	-	-	1,750	-	1,500
1521 Retirement	16,439	14,505	14,834	17,772	15,569	21,555
1541 Health Insurance	29,135	28,312	27,006	41,160	27,771	37,800
1545 Dental Insurance	3,145	2,776	2,273	3,612	2,066	3,000
1512 Medicare	-	-	-	-	1,709	2,338
1548 Vision Insurance	655	578	522	731	483	626
1561 Long Term Disability	683	592	579	928	622	982
Total:	220,422	167,654	182,472	240,711	190,115	239,018
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	256	285	380	1,000	388	500
2321 Travel & Training	3,141	2,556	2,172	3,000	2,537	3,000
2369 Meetings	1,171	983	999	1,000	642	500
2411 Office Expenses & Supplies	1,742	1,197	1,186	-	-	-
2421 Postage	8,393	802	-	-	-	-
2513 Equipment Supplies & Maintenance	368	-	-	1,000	-	500
2531 Mileage Reimbursement	53	76	-	200	-	-
4151 Auditing & Accounting	52,401	39,655	43,646	52,000	42,647	45,000
4140 Banking Fees	123,391	88,723	115,501	75,000	125,106	120,000
4211 Computer Network & Data Process	20,726	26,771	14,676	-	150	-
4221 Web Site Maintenance	8,938	5	-	-	-	-
4261 Computer Software & Maintenance	15,390	15,067	-	16,000	-	16,000
4531 Professional/Technical Services	2,439	1,090	-	2,500	29	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	238,409	177,210	178,559	151,700	171,500	185,500
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	4,535	-	-	-	-	45,000
Total:	4,535	-	-	-	-	45,000
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-



Mission: To provide excellent customer service in assisting both residents and non-residents in the establishment and maintenance of utility services, providing convenient billing and process utility payments in a timely manner.

Utility Billing Clerks, Holly and Angelica provide customer service with a smile.

The Utilities Billing department is considered the “face” of Eagle Mountain City because much of the time, citizens will walk-in to pay bills, respond through phone calls and e-mails, and more than likely will interact with this department. This division is responsible for administering the day to day functions of utility billing. These items include: billing of accounts, acceptance of payments, establishment of new accounts, assisting customers in filling out adjustment forms, and assisting customers on an individual basis.



This division is an organization that maintains the infrastructure for public service and is subject to forms of public control and regulation. Eagle Mountain City manages its own utilities, with the exception of telephone services. Utilities include: electricity, natural gas, water, and sewage. Therefore, the monthly city utility bill includes all four, plus garbage collection (which is outsourced to Ace Disposal). Eagle Mountain City is pushing towards a more “green” approach by implementing their opt-out recycling program (also outsourced to Ace) which simply charges a minimal rate of \$4 for a recycling can as opposed to the rate of \$6.25 for a second regular can.

The Utility Billing Division serves the public interest by protecting consumers and ensuring the provision of safe, a reliable utility service and infrastructure at reasonable rates, with a commitment to environmental enhancement and a healthy economy. This division regulates utility services, stimulates innovation, and ensures constant research and quality improvements on more affordable rates in a competitive market.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.1, 4.2	1. Recognized that the “late fee waived only once a lifetime” was unfair and had management switch over to a “late fee waived annually.”
4.1	2. Implemented the new opt-out recycling program and facilitated a smooth migration of refuse collectors throughout the city.
4.2	3. Constantly seeking ways to improve customer service by creating customer comment cards and placing them out for the public’s feedback.
4.1, 4.2, 5.3	4. Updated the procedures spreading shut-offs over a 3-day period, decreasing overtime, and essentially saving the city valuable money.
4.2, 5.3	5. Updated and promoted the online system to prepare for transition from phone payments to online payments.

Departmental Goals:

- To enhance the quality of life by allowing residents a second opportunity in the year to apply for budget billing or equal pay, as opposed to only once annually.
- To ensure that all the books are cleared by the end of the year and all over due accounts are sent to collections for reconciliation.
- To achieve a zero complaint policy that will ensure that both residents and non-residents receive quality and timely service.
- To establish a cross training connection within the department that will allow each employee to learn the role and function of other employee's in the division, which will increase accuracy and decrease human error.
- To train every division employee in the new software *Springbrook*. This will be done on an as needed basis during the process of the completion for all the projects.

2010-2011 Performance Objectives:

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

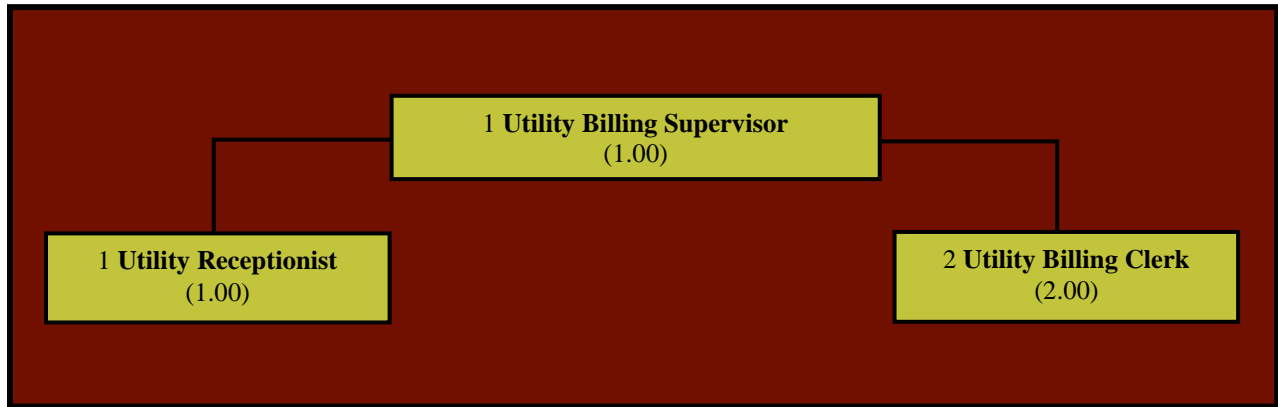
1. To review and identify any potentially new internal methods or technologies that other municipalities, City directors and office managers are utilizing to increase customer service. (*City Goal 4.2, 5.3*)
2. To clear off the books and ensure that all overdue bills are updated and accounted for in the section *Bad Debt* by filtering through collections at least 1 week a month. (*City Goal 4.1, 4.2, 5.3*)
3. To research and identify the most effective customer service trainings/conferences and implement the exercises that promotes quality ideas on customer service once a quarter. (*City Goal 4.2*)
4. To coordinate a cross training exercise once a month that will allow different employees to learn other positions by switching with them for a day. This will increase specialization and accuracy in different positions. (*City Goal 4.2, 4.3*)

Utility Billing Division

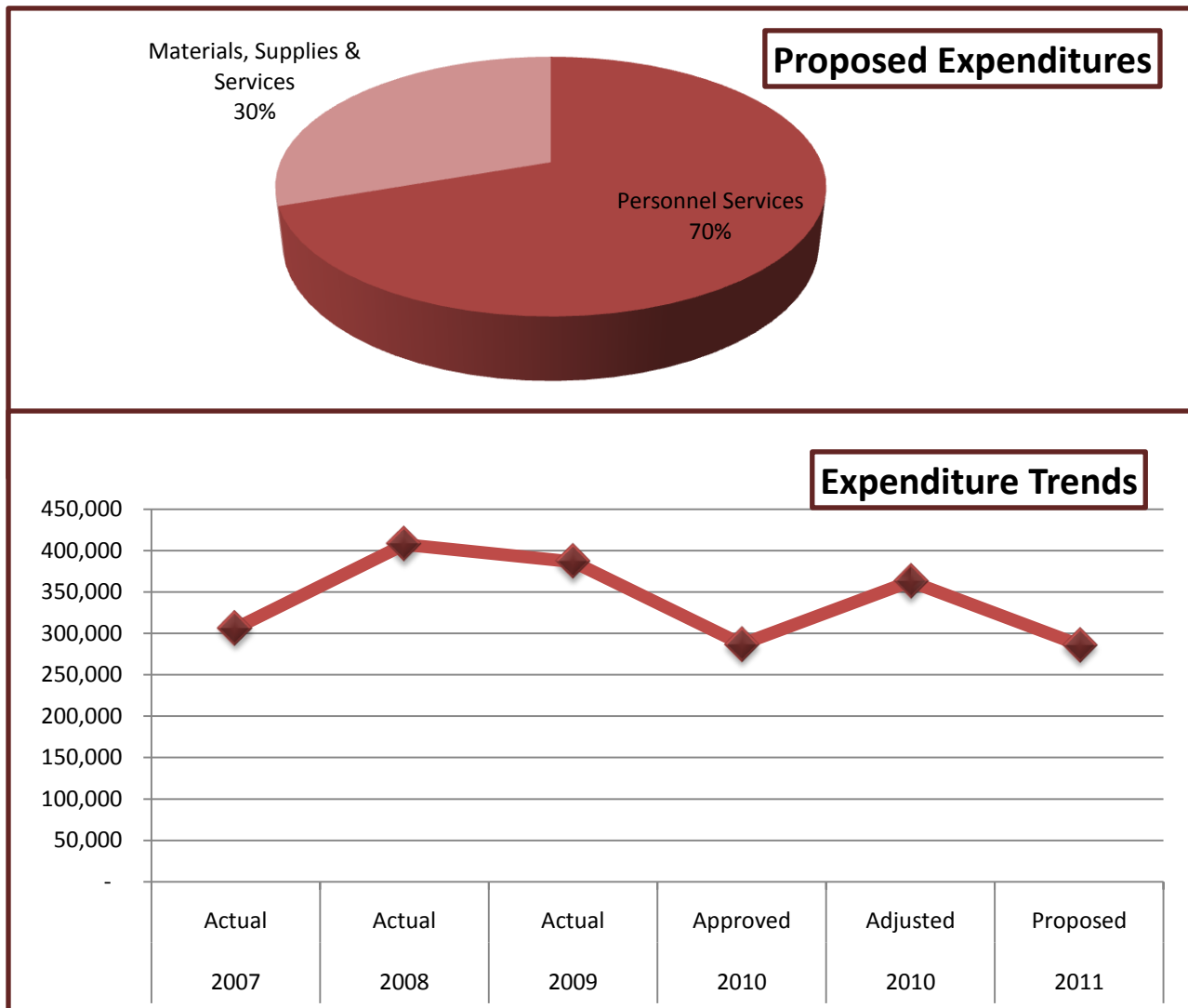
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$407,356	\$286,958	\$386,536	\$286,113
2. Number of Full-Time Equivalents	5.50	4.00	5.50	4.00
3. Total Employee Hours	11,574	10,280	8,398	7,250
4. Customer Base	5,320	5,436	5,555	6,015
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Utility Bills Issued	63,841	64,666	66,664	68,795
2. Utility Billing Billed	\$18,171,389	\$18,125,333	\$16,738,355	\$15,379,222
3. Shut Offs/Past Dues Received	\$446,978	\$425,325	\$387,575	\$365,552
4. Number of Utility Bill Adjustments	8,295	5,262	3,608	2,552
5. Number of Cash Receipting	56,722	59,693	61,552	63,227
6. Number of Shut Offs/Past Dues	15,350	14,228	13,823	12,331
7. Final Billing (Terminated Accounts)	1,545	1,530	1,513	1,505
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Lobby Waiting Time (Average During Peak Times)	3 minutes	3 minutes	5 minutes	4 minutes
2. % of Bills Adjusted	12.99%	8.00%	5.41%	5.00%
3. Cash Receipting Processed per FTE	14,181	15,000	15,388	16,250
4. % of Accounts Billed Correctly	87.03%	90.00%	94.59%	95.00%
5. Authorized Personnel as a % of General Fund FTEs	13.14%	8.00%	4.76%	4.00%
6. Expenditures as a % of General Fund	4.78%	4.00%	4.91%	5.00%

Utility Billing Division



SIGNIFICANT BUDGET ITEMS: \$12,000 increase in costs to print and mail utility bills.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	243,448	330,577	319,329	224,199	277,517	199,313
Materials, Supplies & Services	59,687	74,779	65,791	62,760	84,903	86,800
Interfund Transactions		2,000		-		-
Capital Outlay	3,284	-	1,416	-	359	-
Expenditure Total:	306,420	407,356	386,536	286,959	362,779	286,113

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	306,420	407,356	386,536	286,959	362,779	286,113
Revenue Total:	306,420	407,356	386,536	286,959	362,779	286,113

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected				-	-	-
Appointed	0.50	0.50		-	-	-
Full-time	5.00	5.00		4.50	4.50	4.00
Part-time/Seasonal				-	-	-
FTE Total:	5.50	5.50	5.50	4.50	4.50	4.00

Utility Billing Division

Fund 10- General Sub 11 - Executive Division 41420- Utility Billing Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	159,121	214,866	206,849	139,974	175,940	116,813
1211 Overtime	3,066	2,831	1,636	-	2,790	-
1511 FICA	2,271	3,198	3,023	-	189	-
1512 Medicare				-	2,305	1,694
1300 Employee Benefits	10,370	10,433	11,589	7,879	13,648	7,242
1311 Bonus	1,624	-	-	2,250		2,000
1521 Retirement	18,840	25,552	24,055	14,818	20,837	15,618
1541 Health Insurance	41,856	64,958	64,177	52,920	54,453	50,400
1545 Dental Insurance	4,570	6,400	5,827	4,644	5,425	4,000
1548 Vision Insurance	947	1,322	1,246	940	1,138	835
1561 Long Term Disability	784	1,016	928	774	793	711
Total:	243,448	330,577	319,329	224,199	277,517	199,313
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2321 Travel & Training	1,172	1,581	-	-	30	1,500
2411 Office Expenses & Supplies	1,598	1,601	1,963	-		-
Meetings						300
2431 Uniforms & Clothing		316	-	-		-
2513 Equipment Supplies & Maintenance	3,274	215	-	2,660	341	-
4271 Iron Support	7,376	7,637	7,553	9,600	9,597	10,000
4521 Collection Fees	-	-	3,074	2,500	8,515	10,000
4531 Professional/Technical Services	-	-	-	-		5,000
4541 Utility Billing Mailing/Printing	46,267	63,428	53,201	48,000	66,420	60,000
Total:	59,687	74,779	65,791	62,760	84,903	86,800
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7412 Computer Equipment	3,284	-	1,416	-		-
7412 Office Equipment					359	-
Total:	3,284	-	1,416	-	359	-
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund		2,000		-	-	-
Other Fund Transfer	-	-		-		-
Total:	-	2,000	-	-	-	-



Mission: To enhance the quality of life by implementing superior master plans for the city infrastructure, ensuring excellence in construction of municipal facilities and providing cost effective maintenance for them.

Improving the infrastructure of Eagle Mountain.

The Engineering Division falls under Public Works and unfortunately, quality engineering often goes unnoticed. This department is responsible for the supervision and performance of all engineering services of the City. This department is in charge of developing programs for public improvements, inspection of all improvements constructed by or for the City, supervision, and development of market plans.



The Engineering Division finds ways to improve by ensuring its performance remains skillful and prompt, eventually eliciting major short-term and long-term benefits. On a consistent basis, all records of City utilities, streets, and properties including parks, zoning changes, rights-of-way and addresses are maintained and updated. This department oversees the construction of infrastructure and capital facilities by reviewing and approving construction plans and conducting inspections to assure that approved plans are followed during the construction process. Once the improvements have been made, it is the responsibility of the Engineering Division to recommend when building permits may be issued and the City's acceptance of the improvements (which transfers the maintenance responsibility to the City). The Engineering Division assess what impacts these improvements place on the City system and what reparations are then needed (water rights transfers, bonds, impact fees, etc.). As needed, the Engineering Division also reviews City's design and construction standards to ensure they are adequately address the City's needs.

The Engineering Division is also charged with providing information to prospective developers, builders, and consulting engineers on availability, size, and location of all City utilities. All construction activities monitored through the Engineering Division provide for a safe living environment for the citizens and to minimize the long term maintenance of these facilities. They review all public improvements plans, prepare the plans and specifications, and supervise construction of all projects authorized by City Council which collectively generate revenue to the City's General Fund.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
5.3	1. Geographic Information System (GIS), which captures and analyzes the data linked to location, has been updated on most infrastructures in the City.
4.4, 5.3	2. Created the water model for the entire City, essentially providing better information and accuracy in locating underground pipes and water mains.
4.4, 5.3	3. Created the wastewater model which covers the entire city.
3.1, 4.2	4. The Capital Facilities Project (CFP) was updated for the proposed future projects the next 5 years.
3.2, 3.3	5. Completed all major projects from the past 2 years.

Departmental Goals:

- To review plans for future construction projects and constantly factor in all potential obstacles that may occur.
- To provide timely and accurate inspection of Public Work projects.
- To provide facilities to meet the needs and desires of City residents.
- Maintain up-to-date design, current master plans and construction practices.

2010-2011 Performance Objectives:

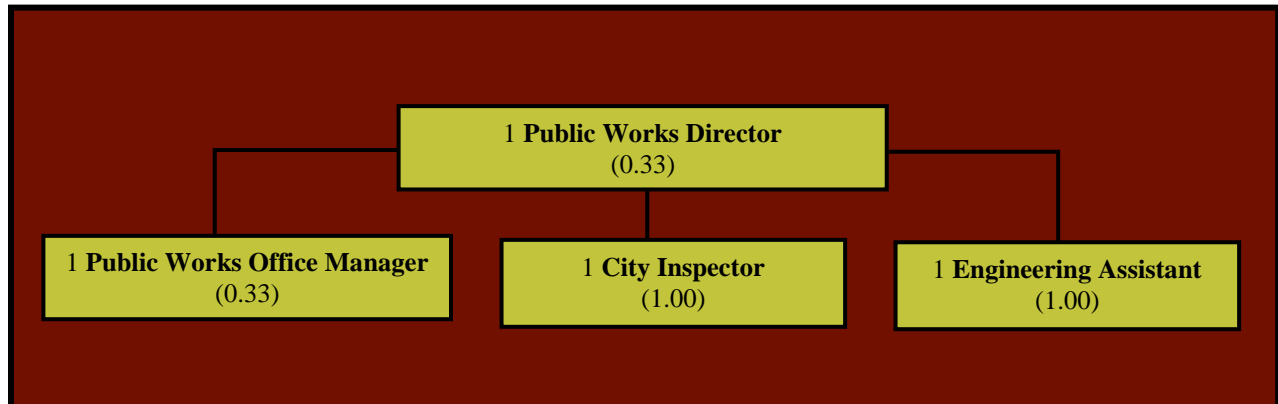
The overall objective is to provide a fluid and efficient procedure for applicants developing in the City and to ensure that adequate construction methods are met for public improvements.

1. To ensure accuracy and safety by annually reviewing and updating master plans. (*City Goal 4.3*)
2. To enhance efficiency of the City by overseeing and annually reviewing City maintenance programs. (*City Goal 3.1, 3.3*)
3. To improve the Geographic information System (GIS) by increasing accuracy on the maps, allowing remote access to all City departments, and easing output. (*City Goal 5.3*)
4. To implement a plan to annually review current Public Works construction guidelines. (*City Goal 3.1, 3.2, 3.3*)
5. To review new projects within a 2 week time period. (*City Goal 4.2*)

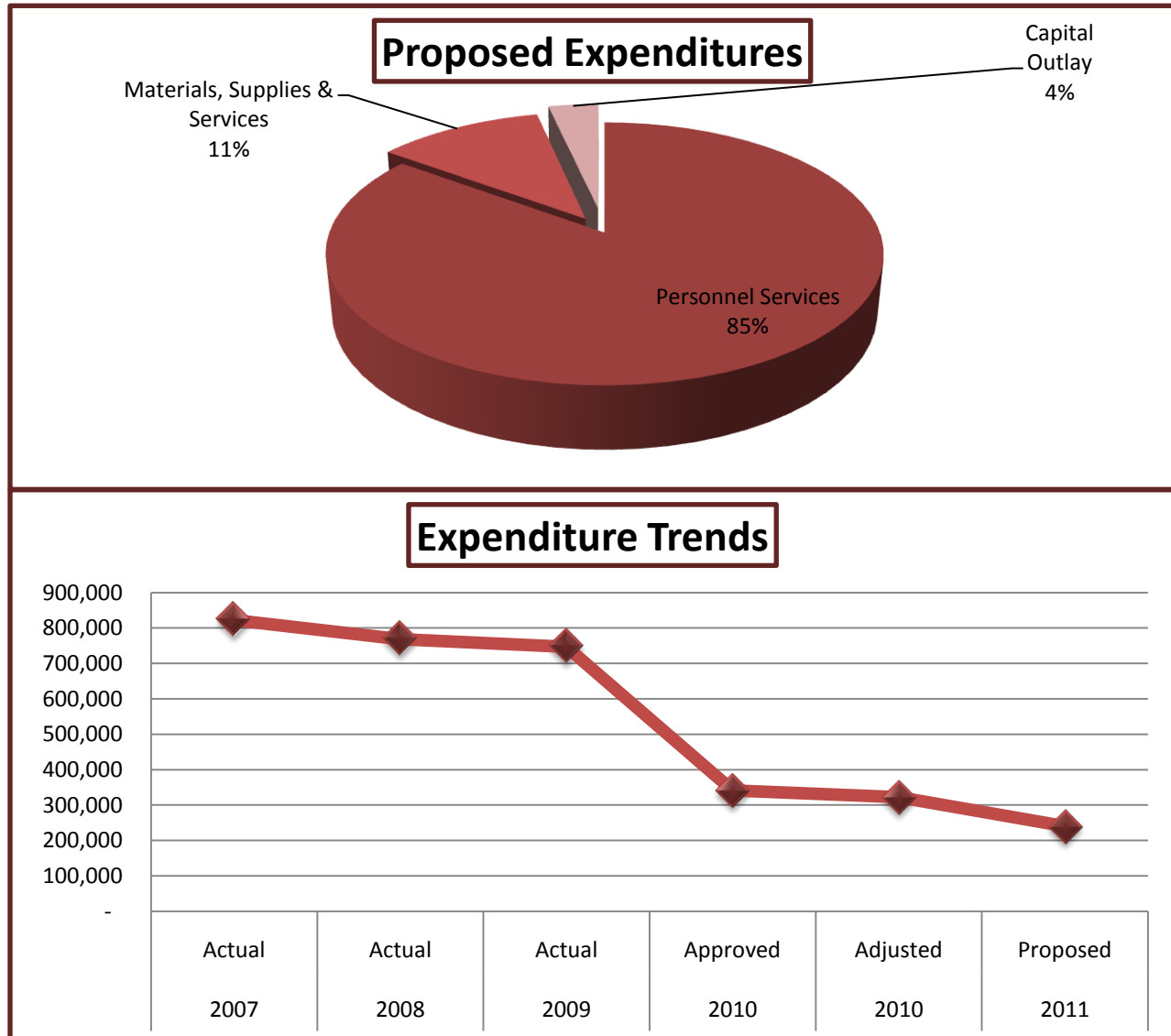
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$768,537	\$341,494	\$747,119	\$240,302
2. Number of Full-Time Equivalents	9.00	3.33	3.67	2.67
3. Total Employee Hours	16,897	7,183	7,813	5,733
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Capital Improvement Projects Completed	New	New	6	6
2. Number of Construction Projects	New	New	12	13
3. Number of new projects completed (subdivisions) and inspected	New	New	2	2
4. Number of site plans/concepts approved	New	New	6	6
5. Capital Improvement Projects Completed Value	New	New	\$20,000,000	\$25,000,000
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Capital Improvement Projects Completed Value per Resident	New	New	\$833.33	\$1,000
2. Authorized Personnel as a % of General Fund FTEs	12.45%	4.61%	5.50%	4.00%
3. Expenditures as a % of General Fund	9.02%	4.01%	9.49%	3.05%

Engineering Division



SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.



Engineering Division

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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	412,722	579,396	418,226	271,694	285,722	204,421
Materials, Supplies & Services	275,734	138,613	268,187	69,800	34,185	27,500
Interfund Transactions	131,000	22,000	39,000	-	-	8,381
Capital Outlay	2,500	28,528	21,706	-	2,758	-
Expenditure Total:	821,956	768,537	747,119	341,494	322,666	240,302

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	821,956	768,537		341,494	322,666	240,302
Revenue Total:	821,956	768,537	-	341,494	322,666	240,302

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected					-	-
Appointed					-	-
Full-time	8.00	9.00	3.67	2.67	2.67	2.67
Part-time/Seasonal					-	-
FTE Total:	8.00	9.00	3.67	2.67	2.67	2.67

Engineering Division

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

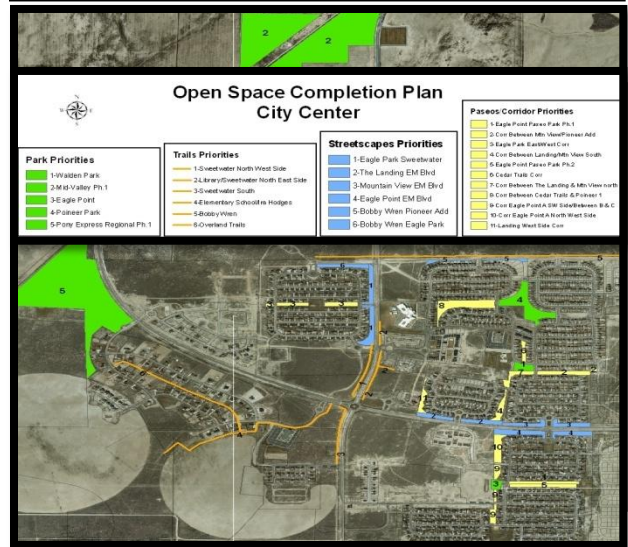
<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	282,021	401,908	294,020	192,362	197,874	136,670
1211 Overtime	5,787	7,728	5,383	-	3,351	-
1242 Car Allowance		3,230	5,727	-	5,700	5,000
1300 Employee Benefits	14,586	19,427	16,697	11,427	10,715	6,746
1511 FICA	4,150	5,854	4,138	-	226	-
1512 Medicare				-	2,700	1,982
1311 Bonus	4,000	-	-	2,000	-	2,000
1521 Retirement	33,271	47,894	34,493	21,490	23,460	14,547
1541 Health Insurance	59,701	81,822	50,859	39,161	37,073	33,592
1545 Dental Insurance	6,442	8,034	4,607	3,437	3,069	2,666
1548 Vision Insurance	1,352	1,671	992	695	645	557
1561 Long Term Disability	1,412	1,828	1,312	1,122	908	663
Total:	412,722	579,396	418,226	271,694	285,722	204,421
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	323	469	2,086	1,200	930	1,200
2321 Travel & Training	3,173	3,409	3,323	4,500	4,796	3,400
2369 Meetings	243	238	198	500	352	-
2411 Office Expenses & Supplies	1,303	2,383	2,079	-	-	-
2431 Uniforms & Clothing	785	1,963	778	500	400	800
2513 Equipment Supplies & Maintenance	1,440	7,953	2,969	3,000	2,282	2,000
2523 Blue Stakes Supplies	8,969	6,572	-	-	-	-
2531 Mileage Reimbursement	-	-	-	100	270	100
4320 Engineering Services	77,517	61,375	119,089	-	300	-
4531 Professional/Technical Services	181,981	54,252	137,666	60,000	24,855	20,000
5002 Misc. Services & Supplies			-	-	-	-
Total:	275,734	138,613	268,187	69,800	34,185	27,500
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7412 Computer Equipment	2,500	24,695	16,565	-	-	-
7414 GIS Equipment			2,228	-	-	-
7410 Equipment		3,833	2,913	-	2,758	-
Total:	2,500	28,528	21,706	-	2,758	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	131,000	22,000	39,000	-	-	8,381
Other Fund Transfer			-	-	-	-
Total:	131,000	22,000	39,000	-	-	8,381



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 by:

- *Facilitating the smart and orderly growth of the City;*
- *Protecting and enhancing the quality of life for all residents;*
- *Efficiently and effectively providing services for residents;*
- *Encouraging the development of well designed communities with a full range of land use, housing types and densities, efficient transportation systems, open space and recreation opportunities that enhance the community, while preserving natural areas;*
- *Ensuring that growth and development are constructed in accordance with City ordinances and adopted City standards.*

Planning the growth of the City with the Open Space Completion Plan



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 safer and more 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, business licenses, site plans, signage, lot splits, accessory apartments, and concept land use plans. In addition to processing those applications, Planning also prepares staff reports and makes presentations to the Planning Commission and City Council on land use applications. Presenting to the City Council is very important so that the elected officials understand and can approve of the direction the City intends to go with its development. Because this is such a significant part of the Planning Department's role, they attended 92% of the past fiscal year's meetings, and prepared 36 City Council agenda items during that time.

Another aspect of the Planning Department is to design and maintain the Geographic Information Systems databases and maps. Keeping these updated helps the City to more accurately and effectively track what is being built or constructed within the City. Also, by having clearer maps the Planning Department can more accurately design building or improvement plans for the City, such as the future land use and transportation corridors plan. Lastly, the Planning Department also enforces the City's zoning ordinances. Without doing this, there would be little incentive for residents to comply with the regulations, which could highly increase both the danger to residents and the number of complaints issued within the City.

Top 5 Accomplishments from FY 2009-2010

City Goals	Accomplishments
2.2, 2.3	1. City Center open space improvement plan.
5.3	2. Improved mapping (pictometry available for all departments, updated aerial photos, better looking maps, etc).
3.2, 3.3	3. Review and completion of the Pole Canyon annexation and master development plan.
2.1	4. Development code amendments (solar/wind energy, signage, accessibility structures, group homes, row classifications, business licenses).
2.1, 3.1	5. Amendment to the future land use and transportation corridors plan.

Departmental Goals:

The Eagle Mountain Planning Department is very concerned with safety, and a well-structured community. Through utilizing the improved mapping system, the Planning department strives to continue its mission of facilitating smart and orderly growth in the City. In addition to the accomplishments of last year, the Planning Department hopes to continue to improve through the following goals in the coming fiscal year:

- Create an Eagle Mountain master vision plan using Community Viz software that will show 3 examples of how the City could potentially develop.
- Mapping improvements, such as functionality, use by all departments, and visual improvements.
- Major code amendments, including open space and bonus density codes.
- Promoting sustainability and attracting businesses that are interested in this area.
- Rewrite/update the General Plan.

2010-2011 Performance Objectives:

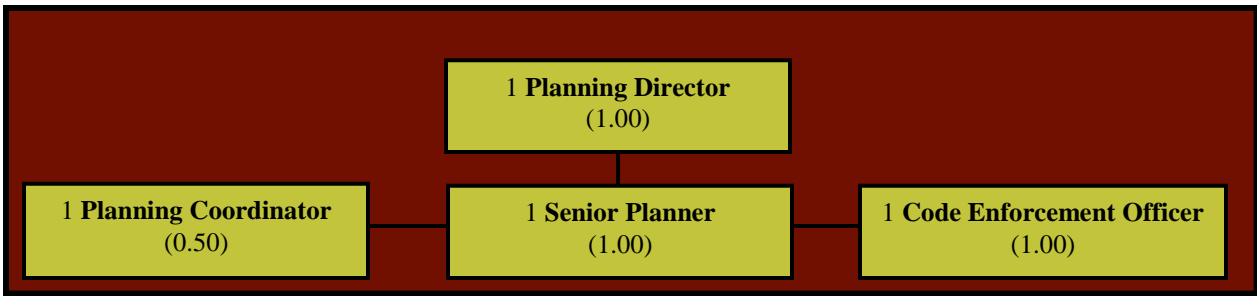
The overall objective of the Planning Department is to maintain the highest level of service for land use and business license applications. Some of the specific objectives that help accomplish this overarching goal include the following:

1. Create a rewritten final draft of a City General Plan that will go through work sessions, public workshops, and will be ready for adoption by July 2011. (*City Goal 2.2, 2.3, 3.1*)
2. Begin modeling a master vision for the City through Community Viz software. Produce at least 3 examples of a City vision by July 2011. (*City Goal 5.3*)
3. Produce a map atlas containing all useful maps for the City to be available for use by all departments, the Mayor, City Council, Planning Commission, etc. by January 2011. (*City Goal 2.1, 4.2, 5.1, 5.3*)
4. Complete one major code amendment by December 2010 and another by July 2011 (Open Space and Bonus Density, in any order). (*City Goal 2.1, 3.3*)
5. Promote and encourage sustainability by assisting the Sustainability Committee, working with the Building Department, and changing codes to address this issue. (*City Goal 2.1*)

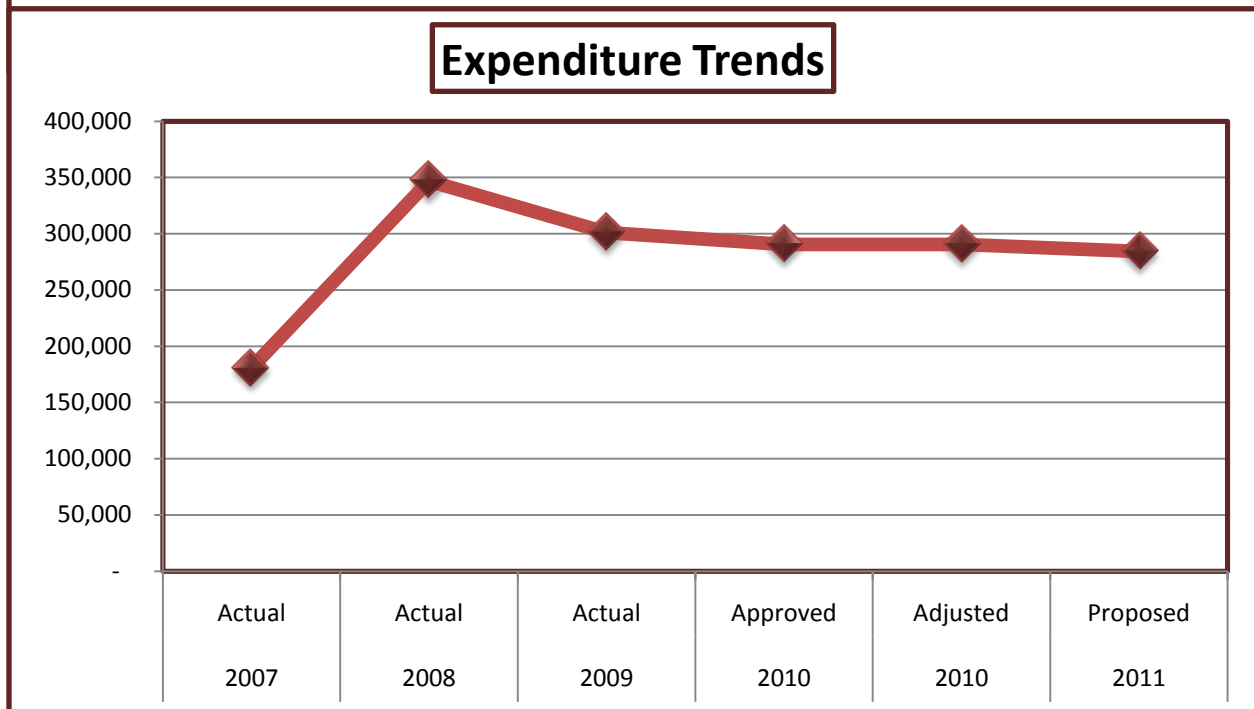
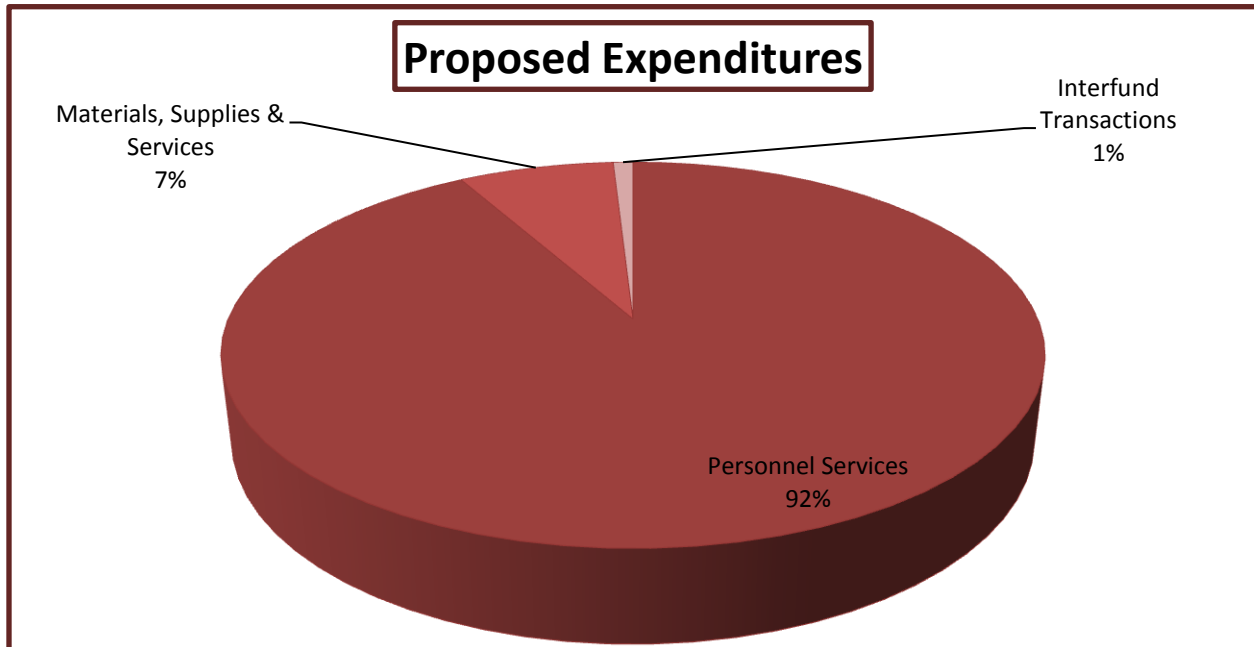
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$301,071	\$290,647	\$290,548	\$284,379
2. Number of Full-Time Equivalents	4.00	4.00	3.50	3.50
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Total New Licenses Issued	133	140	130	125
2. New Commercial Licenses	11	14	15	17
3. New Home-Based Licenses	122	130	115	120
4. Business License Appeals Reviewed	0	2	1	2
5. Concept Plans Reviewed	3	2	2	2
6. Preliminary Plats Reviewed	6	5	2	4
7. Final Plats Reviewed	15	8	1	5
8. Master Site Plans Reviewed	1	1	0	1
9. Site Plans Reviewed	9	10	1	6
10. Rezones Reviewed	2	2	1	2
11. Master Development Plans Reviewed	3	2	1	2
12. Master Development Plan Amendments	4	3	0	2
13. Master Development Agreements Processed	0	2	1	2
14. General Plan Amendments Reviewed	2	4	3	3
15. Development Agreements Processed	1	3	4	3
16. Conditional Use Permits Reviewed	6	8	5	7
17. Recorded Plat Amendments	1	2	0	1
18. Annexation Policy Plan Amendments	3	3	0	2
19. Special Plans/Projects	4	3	3	4
20. Total Development Code Amendments Reviewed by Planning Commission	7	11	11	13
21. Total Development Code Amendments Approved by City Council	9	10	9	10
22. Development Review Committee Meetings Held	15	10	6	9
23. Development Review Committee Agenda Items	40	30	12	20
24. Planning Commission Meetings Attended	16	16	15	15
25. Planning Commission Agenda Items	54	50	42	45
26. City Council Meetings Attended	20	20	23	22
27. City Council Agenda Items Prepared	46	40	36	40
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
2. Percentage of City Council Meetings Attended	80%	80%	92%	88%
3. Total New Licenses Issued per Thousand Citizens	5.78	6.00	5.42	5.50
4. Percentage of Total Licenses Issued that are New Commercial Licenses	8.27%	15.00%	11.54%	14.00%
5. Expenditures as a Percent of General Fund	6.36%	4.50%	3.41%	4.00%
6. Personnel as a Percent of General Fund FTEs	5.54%	5.15%	5.25%	5.25%

Planning Division



SIGNIFICANT BUDGET ITEMS: Planning coordinator position was reduced to 0.5 FTE.



Fund 10- General
Sub 32 - Planning and Zoning
Department 41810- Planning Summary

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	152,802	314,151	280,028	272,307	258,208	260,991
Materials, Supplies & Services	11,244	13,745	21,043	18,340	32,279	20,750
Interfund Transactions	7,000	2,000	-	-	-	2,638
Capital Outlay	9,792	17,036	-	-	61	-
Expenditure Total:	180,838	346,932	301,071	290,647	290,548	284,379

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	180,838	346,932	301,071	290,647	290,548	284,379
Revenue Total:	180,838	346,932	301,071	290,647	290,548	284,379

PERSONNEL SUMMARY(FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.00	4.00	4.00	4.00	3.50	3.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.00	4.00	4.00	3.50	3.50

Fund 10- General
Sub 32 - Planning and Zoning
Department 41810- Planning Detail

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	138,662	226,835	200,152	185,666	181,185	174,974
1211 Overtime	1,889	1,533	528	-	519	-
1511 FICA	2,213	3,869	4,056	928	835	928
1300 Employee Benefit	9,508	13,460	15,200	10,584	14,641	9,921
1311 Bonus	1,827	-	-	2,000	-	1,750
1521 Retirement	15,890	25,774	21,083	19,904	20,059	21,394
1512 Medicare	-	-	-	-	2,343	2,537
1541 Health Insurance	19,270	37,211	34,428	47,040	34,394	44,100
1545 Dental Insurance	2,535	3,619	3,119	4,128	2,861	3,500
1548 Vision Insurance	535	844	650	835	586	730
1561 Long Term Disability	641	1,005	812	1,222	784	1,157
Total:	192,970	314,151	280,028	272,307	258,208	260,991
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	315	465	540	1,350	1,381	1,400
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	2,786	3,800	6,229	5,000	5,655	7,200
2369 Meetings	732	411	424	500	98	500
2411 Office Expenses & Supplies	2,680	1,858	1,040	-	-	-
2431 Uniforms & Clothing	-	185	240	240	206	400
2531 Mileage Reimbursement	315	854	-	250	56	100
4261 Software, Maintenance & GIS	20	760	4,728	5,000	4,970	9,650
4531 Professional/Technical Services	3,004	2,343	4,870	4,000	401	1,000
5001 Misc. Services & Supplies	-	-	-	-	-	500
6810 Discounts of Permit Fees	1,392	3,069	2,972	2,000	19,512	-
Total:	11,244	13,745	21,043	18,340	32,279	20,750
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment	-	3,868	-	-	61	-
7411 Office Equipment	7,500	269	-	-	-	-
7412 Computer Equipment	2,292	12,898	-	-	-	-
Total:	9,792	17,036	-	-	61	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	7,000	2,000	-	-	-	2,638
Total:	7,000	2,000	-	-	-	2,638



Mission: To encourage appropriate economic development by providing service amenities and employment opportunities to the residents and increasing the City's sale tax base by assisting local businesses, recruiting new businesses and showcasing the community as an attractive investment opportunity.

Local businesses gather for the street fair



The primary responsibility of this division is to create and implement a sustainable development strategy that will help increase the City's tax base and keep the community viable and attractive to residents, visitors and businesses. Eagle Mountain City is the 4th largest growing City in the State and has the land mass to become the 3rd largest City in the State of Utah. In a City with great potential, the Economic Development Division is always ready to prepare, position, and promote Eagle Mountain City to business inquiries and to proactively solicit business in target industries.

Specific aspects of this division may be categorized into different areas: business retention, business recruitment, and economic development outreach. Eagle Mountain City maintains an active business retention program that encourages the retention of existing businesses providing quality jobs and expanded tax base. The City holds Street Fairs bi-annually to revitalize local businesses on Peregrine Road extending to Nolan Park.

The economic development outreach program generates interest and encourages the location of new businesses in Eagle Mountain City by utilizing different methodologies. One of the methodologies was a marketing campaign launched in October 2009 for \$250,000, which included rebranding the City logo, improved informational packets, television commercial slots, billboard advertisement and website redesign. This has helped to promote Eagle Mountain City as premiere and attractive City to targeted residents, developers and industries. Another methodology of the economic development outreach program is both improving and strengthening external relationship with business community and real estate development practitioners. The City Council has for a Redevelopment Agency (RDA) as well as a Community development Area (CDA) as mechanisms to offer tax incentives to prospective companies. Because the City owns and operates its own gas, electric, sewer and water utilities, the City is able to be even more creative in their incentive packages.

Top 5 Accomplishments from FY 2009-2010

<i>City Goals</i>	<i>Accomplishments</i>
1.1, 1.2	1. Implemented the 1 st Economic Development Summit.
1.1	2. Launched the marketing campaign and rebranded the City.
1.2	3. Created Street Fairs for local businesses to gather twice a year.
1.1	4. Formed effective contacts with businesses at the International Council of Shopping Centers.
1.3	5. Hosted several site visits from Fortune 500 Companies.

Economic Development Division

Departmental Goals:

- To broaden the City's tax base by attracting 5 new developments or businesses to the community to help expand general fund dollars necessary for the City to maintain its high level of services.
- To generate at least 50 new jobs and retain existing employment while stimulating industrial and commercial growth.
- To host 7 major Economic Development Summits to improve the economic well-being of businesses and residents in Eagle Mountain City.
- To strengthen social, business, and professional networks between local and outside businesses.
- To increase City sales tax base by at least %5 which is expected to raise money and help alleviate some of the mounting fiscal pressures.

2010-2011 Performance Objectives:

The overall objective is to develop a progressive and proactive economic development program designed to sustain and expand the City's economic and employment base.

1. To host a Site Selector Summit in hopes of eliciting business expansion. (*City Goal 1.1, 1.3*)
2. To establish two networking group forums for local businesses that provides members with a structured environment for the development and exchange of quality business referrals as well as the opportunity to share ideas and contacts. (*City Goal 1.1, 1.2*)
3. To research and create a business incubator program for the City which will accelerate the development of entrepreneurial companies through an array of business support, resources, and services. (*City Goal 1.1, 1.3*)
4. To focus on targeted businesses and increase marketing efforts by making a list of companies and proactively following-up with them through letters, visits, and presentations. (*City Goal 1.1, 1.3*)

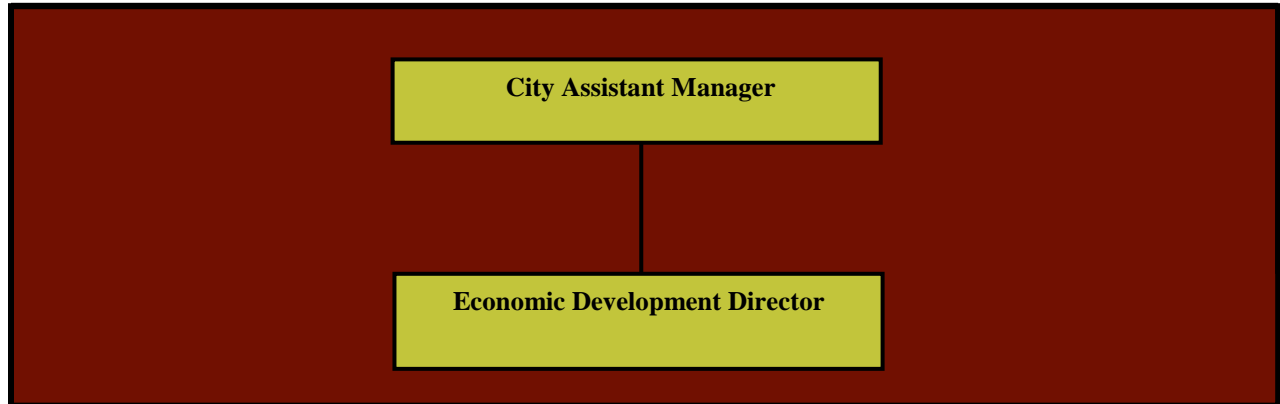
Economic Development Division

Performance Measurements:

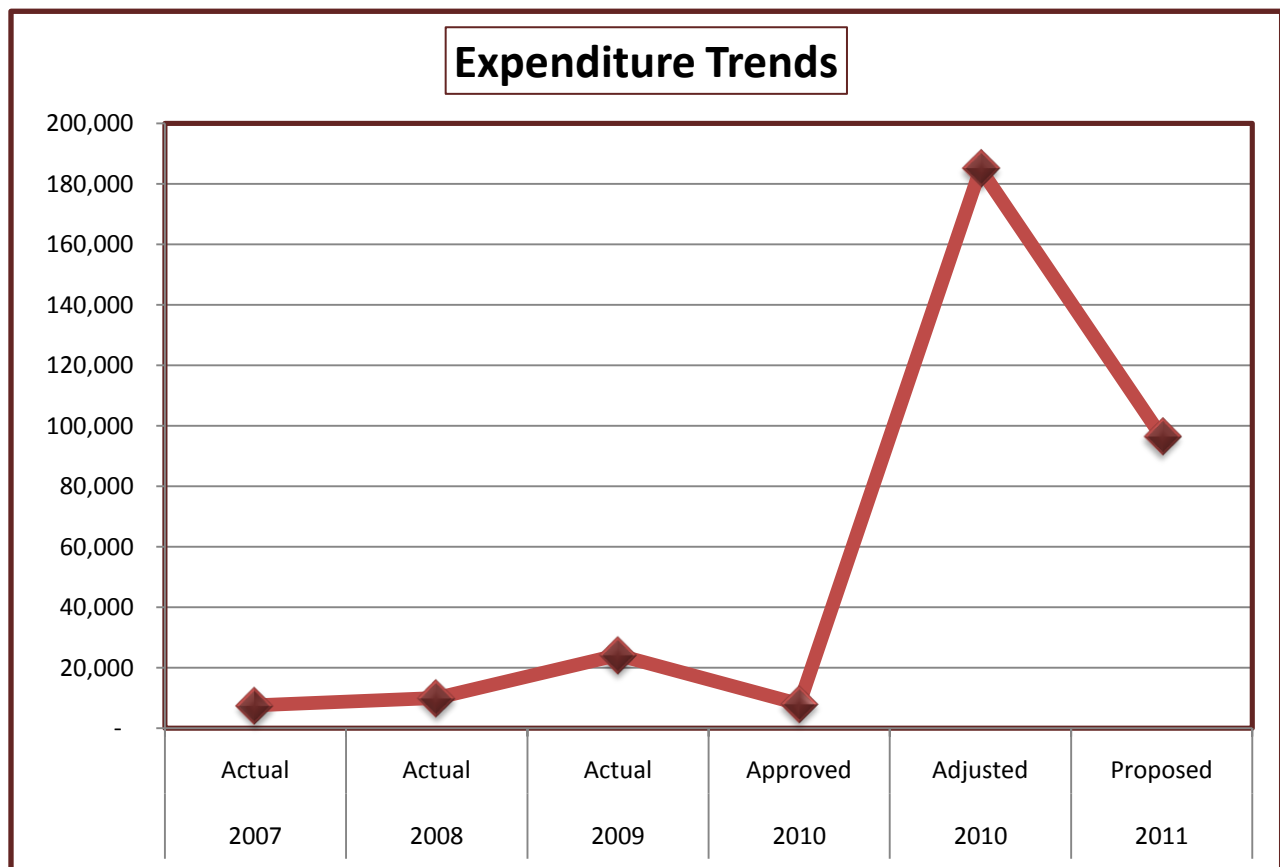
Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$9,957	\$8,000	\$24,143	\$96,400
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Site Visits	N/A	N/A	NEW FY10	NEW FY10
2. Economic Developments & Events	N/A	N/A	NEW FY10	NEW FY10
3. Commercial Businesses	NEW	NEW	41	45
4. Residential Businesses	NEW	NEW	357	360
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. New Jobs Created	N/A	N/A	NEW FY10	NEW FY10
2. New Additional Businesses	N/A	N/A	NEW FY10	NEW FY10
3. Rating of the overall quality of life in Eagle Mountain City on a scale of 1 to 5, with 1 meaning "very poor" and 5 meaning "very good"	NEW	NEW	3.85	3.90
4. Rating of the economic opportunity in the City on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	NEW	NEW	3.11	3.15
5. Rating of the commercial growth in the City on a scale of 1 to 5, with 1 meaning "strongly oppose" and 5 meaning "strongly favor"	NEW	NEW	4.21	4.25
6. Expenditures as a % of General Fund	0.12%	0.09%	0.31%	1.22%

Economic Development Division

The City Assistant Manager also acts as the Economic Development Director and is paid out of the Executive budget.



SIGNIFICANT BUDGET ITEMS: \$85,000 budgeted for marketing campaign.



Economic Development Division

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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services						
Materials, Supplies & Services	7,500	9,957	24,143	8,000	184,900	96,400
Interfund Transactions						
Capital Outlay						
Expenditure Total:	7,500	9,957	24,143	8,000	184,900	96,400

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	7,500	9,957	24,143	8,000	184,900	96,400
Revenue Total:	7,500	9,957	24,143	8,000	184,900	96,400

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Economic Development Division

Fund 10- General						
Sub 18 - Boards, Commissions and Council						
Division 41910- Economic Development Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 Worker's Compensation	-	-	-	-	-	-
1531 Medicare	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2411 Office Expense & Supplies				-		
6522 Economic Development	5,636	9,957	24,143	-	8,681	
Conference on Business Incubation				-		1,200
Site Selectors Summit				-		1,200
Utah Alliance for Economic Development				-		500
EDC Utah Membership				-		2,000
Golf Tournament/Economic Summit				-		2,000
Lehi Area Chamber				-		2,500
Luncheon hosting				-		2,000
ICSC Conference				4,000	8,953	5,000
Marketing						80,000
Dues and Meetings				2,500	5,650	
Meetings	-	-		-		
Professional & Technical Services				-		
Marketing Tools				1,500	161,616	
Total:	5,636	9,957	24,143	8,000	184,900	96,400
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay						
Total:						



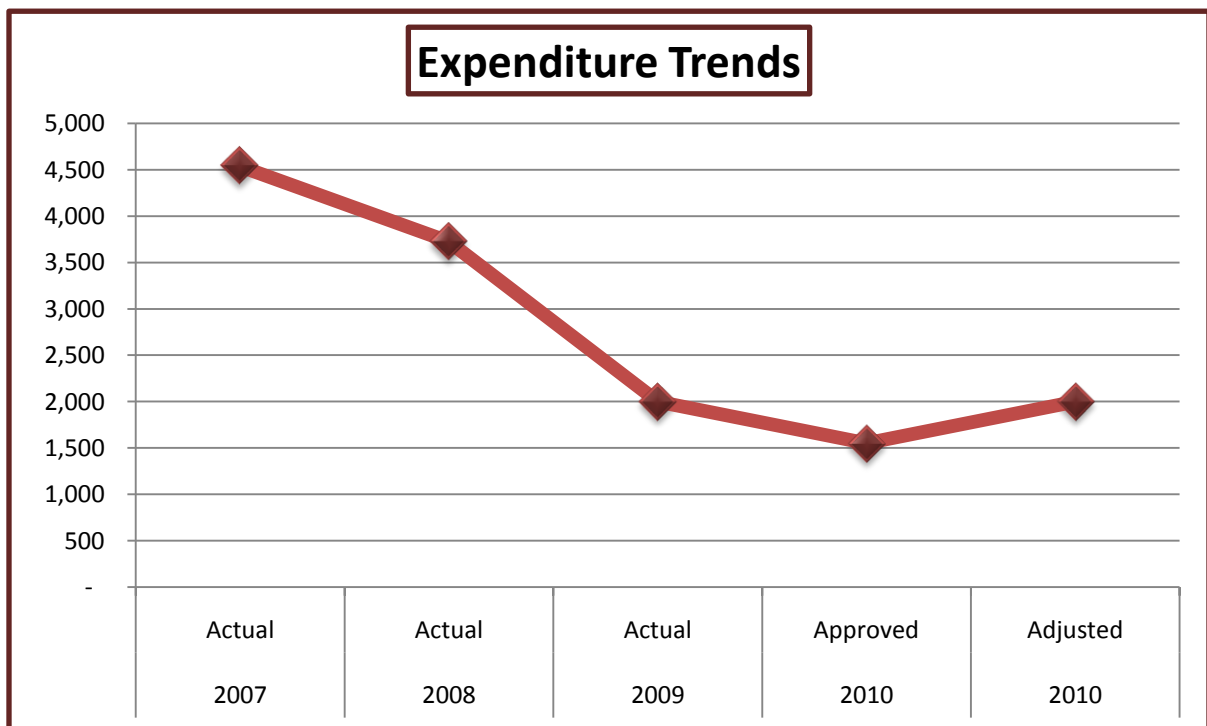
Mission: The youth City Council provides Eagle Mountain City youth with the opportunities to learn about the democratic process and municipal government as well as provide meaningful contributions to the City and recommendations to the City Council on issues especially related to the youth in the community.

Eagle Mountain City's Youth Council



The Youth Council was created by the City 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 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 first Thursday of each month at 4:00 PM in the downstairs training room at City Hall.

SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	-	4,537	3,723	2,000	1,550	2,000
Materials, Supplies & Services						
Interfund Transactions						
Capital Outlay						
Expenditure Total:	-	4,537	3,723	2,000	1,550	2,000

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	-	4,537	3,723	2,000	1,550	2,000
Revenue Total:	-	4,537	3,723	2,000	1,550	2,000

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 Worker's Compensation	-	-	-	-	-	-
1531 Medicare	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
6527 Grants/Cont.- Youth Council						
5856 Youth Council	-	4,537	3,723	2,000	1,550	2,000
Total:	-	4,537	3,723	2,000	1,550	2,000
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay						
Total:						

41960 Senior Citizens Council

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

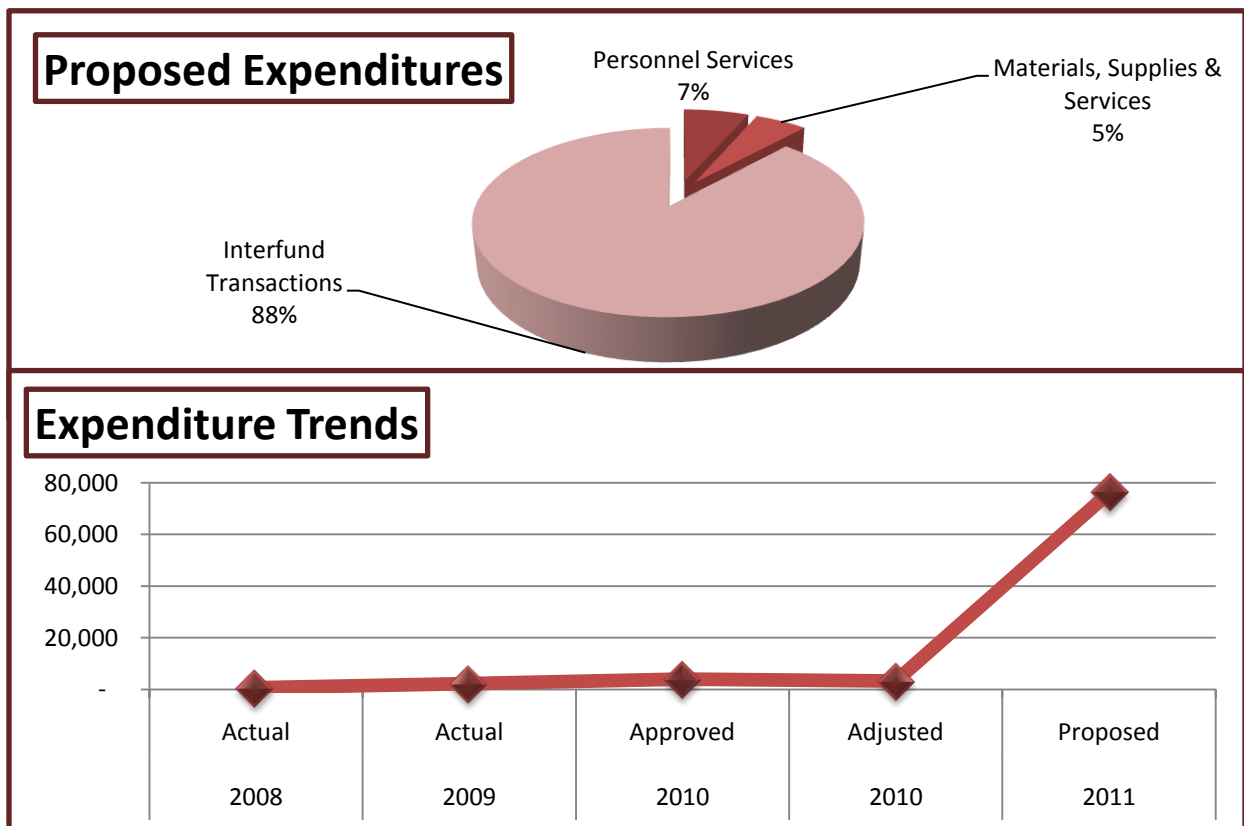
The Senior Citizens Council provides activities and resources for Eagle Mountain residents ages 55 and older. They also make recommendations to the City Council with respect to programs and facilities for senior citizens. Senior Council members are appointed by the Mayor, with the consent of the City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

A few members of the Senior Citizens Council



The following is an overview of regularly scheduled senior activities each month: lunch bunch, dominoes, Bunco, craft class, Mahjongg, Bingo, book club, and Canasta.

SIGNIFICANT BUDGET ITEMS: The Senior Council was awarded a grant to purchase a van. Senior Council will expend \$67,000 for vehicle purchase, fuel, and maintenance.



Senior Citizens Council

Fund 10- General Sub 18 - Boards, Commission and Council Department 41960 Senior Council Summary						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services						5,000
Materials, Supplies & Services		622	2,246	4,000	3,233	4,000
Interfund Transactions						67,000
Capital Outlay						
Expenditure Total:	-	622	2,246	4,000	3,233	76,000
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 YTD	2011 Proposed
General Taxes & Revenues	-	622	2,246	4,000	3,233	76,000
Revenue Total:	-	622	2,246	4,000	3,233	76,000
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 YTD	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Senior Citizens Council

Fund 10- General Sub 18 - Boards, Commission and Council Department 41960 Senior Council Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 YTD	2011 Proposed
Salaries	-	-	-	-	-	5,000
Overtime	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
FICA	-	-	-	-	-	-
Bonus	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Medicare	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Reserve For Pay Adjustments	-	-	-	-	-	-
Total:						5,000
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 YTD	2011 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont.- Youth Council						
Senior Council		622	2,246	4,000	3,233	4,000
Total:	-	622	2,246	4,000	3,233	4,000
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 YTD	2011 Proposed
Capital Outlay						
Total:						

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.

Mountain Ranch Bike Park

Eagle Mountain City has a huge land mass, massive future growth potential, and varied existing development and park systems. It's a very young community, originally incorporated in 1996, and has grown significantly since its incorporation to a current population of approximately 23,000 and 33 parks. Many of the undeveloped lands that are considered in the overall park acreage come from the unfinished project sites of developers. This division has aimed not only to construct parks, but to develop undeveloped land while retaining the "small town" feel and openness of the current Eagle Mountain landscape. The Parks Division provides recreation for all ages and helps in facilitating connections between residents, parks, and trails.



The Parks Division is responsible for the beautification and maintenance of parks and open spaces throughout Eagle Mountain City. They provide a high quality of landscaping maintenance, irrigation systems, construction projects, chemical applications, and playground maintenance that enhance the beauty of recreational areas. Parks operation provides a safe environment by overseeing that the grass is clipped at a manageable length and in good condition for residents and children. The Parks Division adheres to high standards by keeping the recreational areas clean and organized throughout the year. This division maintains flower beds and xeroscape areas on both roadways and entryways. The Parks Division also prepares baseball diamonds for recreation program games and helps remove snow off the roadways and the trail ways.

One of the 33 parks in Eagle Mountain City is Mountain Ranch Bike Park, which is the first of its kind on the Wasatch Front. It spans 30 acres and features three jump lines, a slop-style track, a single track, a skills area with 200 yards of wood features, a teeter-totter, a pump track, a beginner trail, and an uphill trail. The City received assistance from the Wasatch Area Freeride Trails Association (WAFTA) and resident volunteers with the design and construction of the park. WAFTA will also be helping with the ongoing maintenance of the park.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
2.3, 4.1	1. The <i>Sound Barrier</i> for the Skate Park was completed in 10 weeks and built in-house, saving the City \$30,000.
2.2, 2.3	2. The landscape located on the center island of Porter's Crossing was completed in-house for only \$11,000.
2.2, 2.3	3. Beautified and completed the Mountain View Entrance that was left unfinished by developers in just 5 weeks.
2.3	4. Completed and enhanced the landscape of Eagle Point Entrance that was left unfinished by developers.
2.3, 4.1	5. Completed Mt. Airy Park in-house saving the City close to \$100,000.

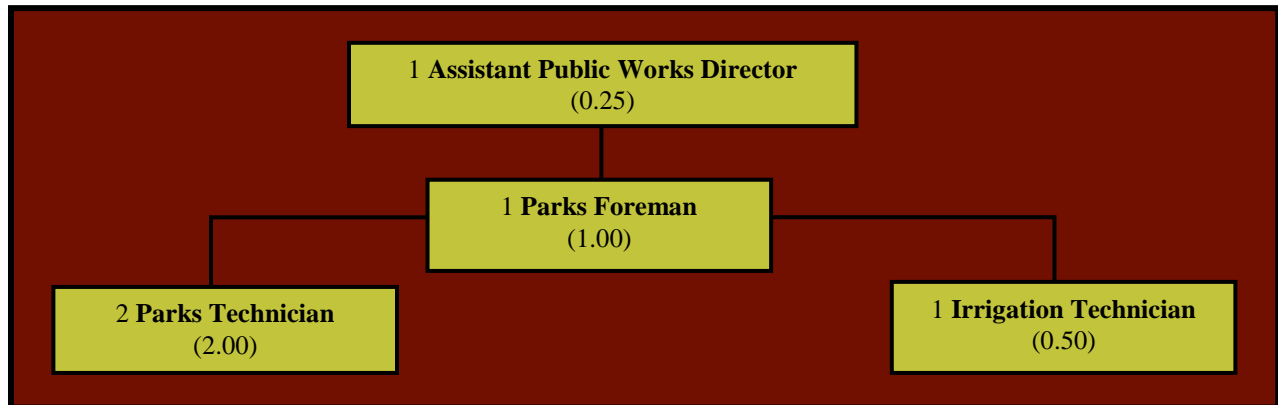
Departmental Goals:

- To complete and enhance the quality of all unfinished areas left behind from developers.
- To closely monitor and evaluate parks and their state/conditions in order to improve the level of maintenance.
- To continue the vision of park and facility development with the end result of always improving.
- To evaluate and improve the level of service provided to all residents.
- To develop and maintain beautification in key areas of the City.

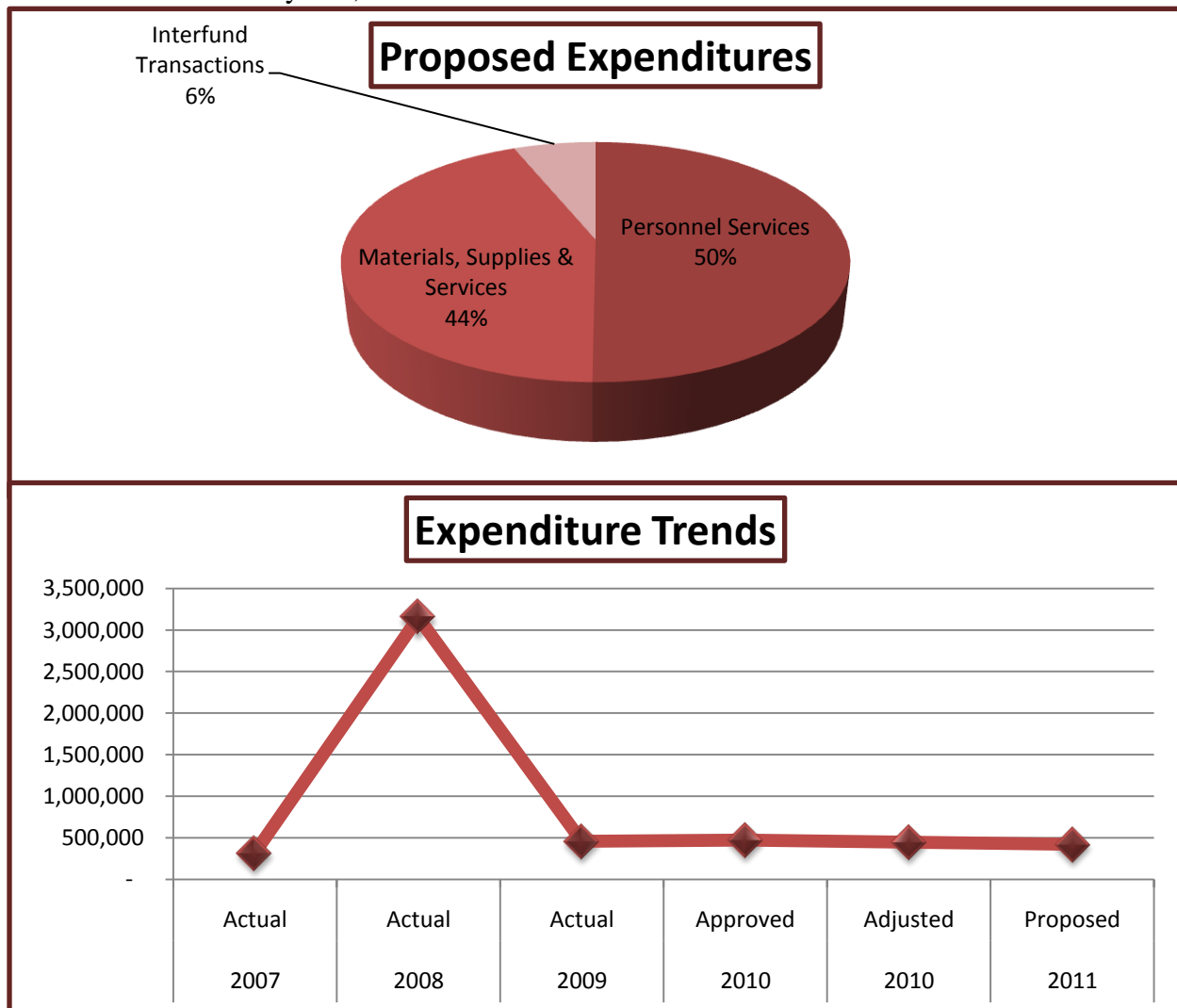
2010-2011 Performance Objectives:

The overall objective is to ensure that the parks, trails, and the City's open space is kept clean, healthy, and safe – through timely and efficient maintenance.

1. To continue coordinating meetings and training exercises every Monday, identifying any potential issues or challenges in room for improvement. (*City Goal 4.2, 4.3*)
2. To ensure that daily inspections of all parks and open spaces in the City continue in order to identify problematic issues before they worsen or complaints arise. (*City Goal 2.3*)
3. To increase the number of volunteer participation, and implement routine maintenance on trees in parks and other public property. (*City Goal 2.3, 5.1*)
4. To maintain existing playgrounds, upgrade maintenance on all baseball and soccer fields and provide training for all positions. (*City Goal 2.2, 2.3*)



SIGNIFICANT BUDGET ITEMS: Reduction in staffing by 1.75 FTE and increased landscape maintenance contract by \$37,400.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	178,866	300,672	283,569	299,429	294,277	211,380
Materials, Supplies & Services	64,757	141,663	114,844	166,200	154,402	183,700
Interfund Transactions	65,000	2,664,288	60,000	-	-	26,313
Capital Outlay	9,698	40,872	-	7,700	-	-
Expenditure Total:	318,321	3,147,496	458,413	473,329	448,678	421,393

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	318,321	3,147,496	458,413	473,329	448,678	421,393
Revenue Total:	318,321	3,147,496	458,413	473,329	448,678	421,393

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	3.00	3.00	3.00	4.50	4.50	3.75
Part-time/Seasonal	4.00	8.00	8.00	-	-	-
FTE Total:	7.00	11.00	11.00	4.50	4.50	3.75

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	124,573	206,980	187,386	188,094	187,873	129,719
1112 PT/Temp Seasonal Salaries	-	-	1,925	-	-	-
1211 Overtime	14,200	19,133	15,653	5,000	18,025	-
1300 Employee Benefits	3,672	7,202	7,496	10,769	12,603	8,043
1511 FICA	4,736	7,850	4,148	-	218	-
1311 Bonus	-	-	-	2,750	-	1,875
1521 Retirement	10,813	18,130	21,580	20,254	23,934	17,343
1541 Health Insurance	18,133	36,548	40,268	64,680	43,828	47,250
1545 Dental Insurance	1,963	3,468	3,597	5,676	3,550	3,750
1548 Vision Insurance	391	724	778	1,148	737	783
1512 Medicare	-	-	-	-	2,696	1,881
1999 Long Term Disability	385	638	738	1,058	812	736
Total:	178,866	300,672	283,569	299,429	294,277	211,380
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2321 Travel & Training	370	602	765	1,525	445	2,500
Dues, subscriptions, & memberships	-	-	-	475	275	700
2369 Meetings	88	40	85	200	-	200
2411 Office Expenses & Supplies	42	293	312	-	-	-
2431 Uniforms & Clothing	1,201	1,560	2,092	3,200	2,213	2,400
2513 Equipment Supplies & Maintenance	11,699	19,232	18,757	17,700	15,235	17,700
2521 Vehicle Fuel & Maintenance	-	-	(452)	-	-	-
2610 Buildings & Ground Maintenance	-	-	-	5,000	719	5,000
3111 Utilities	-	-	-	-	-	-
4531 Professional/Technical Services	-	-	25,882	62,600	68,980	100,000
4811 Equipment Rental/Lease	1,099	544	4,549	5,500	5,792	8,200
5002 Misc. Services & Supplies	1,170	145	-	-	-	-
5410 Landscaping Maintenance	27,819	21,444	35,178	40,000	44,012	30,000
5420 Trail Maintenance	7,907	447	1,978	10,000	-	15,000
Silverlake Trees	-	76,002	8,378	-	-	-
5721 Chemicals & Fertilizers	13,362	11,732	17,320	20,000	16,732	2,000
5760 Other Special Departmental Supplies	-	9,624	-	-	-	-
Total:	64,757	141,663	114,844	166,200	154,402	183,700
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment	9,698	40,872	-	7,700	-	-
Total:	9,698	40,872	-	7,700	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	65,000	18,700	60,000	-	-	26,313
Other Fund Transfer	-	2,645,588	-	-	-	-
Total:	65,000	2,664,288	60,000	-	-	26,313

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

Recreational activities at the Ranches Golf Club

The Recreation Division provides a variety of sports catering to all residents including basketball, baseball, and soccer; with the new addition this past fiscal year of girls fast pitch softball and men's basketball.



In Athletic Services, adult and youth participants are provided the opportunity to compete in organized leagues, events, and tournaments. In this past fiscal year, because of the increase in youth participants, the City was able to reorganize the different age groups in their respective divisions. Following correct organization procedures, this allowed Eagle Mountain City to qualify to enter the Babe Ruth League during the upcoming fiscal year. The Babe Ruth League is a youth development league that, if they qualify after the second year of participation, could organize an All-Star team to play on a national level. If they perform well enough, this All-Star team has the opportunity to represent Eagle Mountain City in the Little League World Series.

The Recreation Division provides a diverse array of sports programs that are now easy to access online through the City website. The youth baseball program had an increase of 147 kids with 795 participant's total. The baseball program is divided into various sections: T-Ball & Rookies for ages 3-6, Pee Wee League for ages 7-8, Minors ages 9-10, Majors ages 11-12, and Pony League ages 13-14. The City also offers girls fast pitch softball for ages 5-12 that begins in the summer. The City's soccer program is for children ages 4-14 and is projected to see an increase of the 971 kids from last year. The Jr. Jazz Basketball program also received an increase of 96 kids for a total of 533 participants ranging from 1st through 9th grades. For adults, there are two men's basketball leagues for ages 18 and up played at Westlake High School on Tuesday nights. Also, the City and The Ranches Golf Club holds a junior golf camp for ages 6-16. Participants in the golf camp receive instruction from The Ranches pros in driving, iron play, chipping, putting, and basic rules and etiquette. Each player receives a gift package and a free 9 holes greens fee for participating.

Top 5 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.5	1. Increased youth participation in City sports: baseball increased by 147 kids, basketball increased by 96 kids, and soccer is projected to surpass last year's total of 971 kids.
5.3	2. Implemented the new online registration feature making recreational activities more accessible to residents on the City website.
4.5	3. Set-up the City's baseball league to transition over to the National Babe Ruth League due to increased youth participation.
4.5	4. A new <i>Sports Supervisor</i> position was added to the department in order to focus on the recreational needs of the City.
4.5	5. Reorganized the baseball league into 7 divisions/leagues: T-Ball 16 teams, Rookies 8 Teams, Pee-Wee (7) 7 Teams, Pee-Wee (8) 5 Teams, Minors 12 Teams, Majors 5 Teams, and Pony 3 Teams.

Departmental Goals:

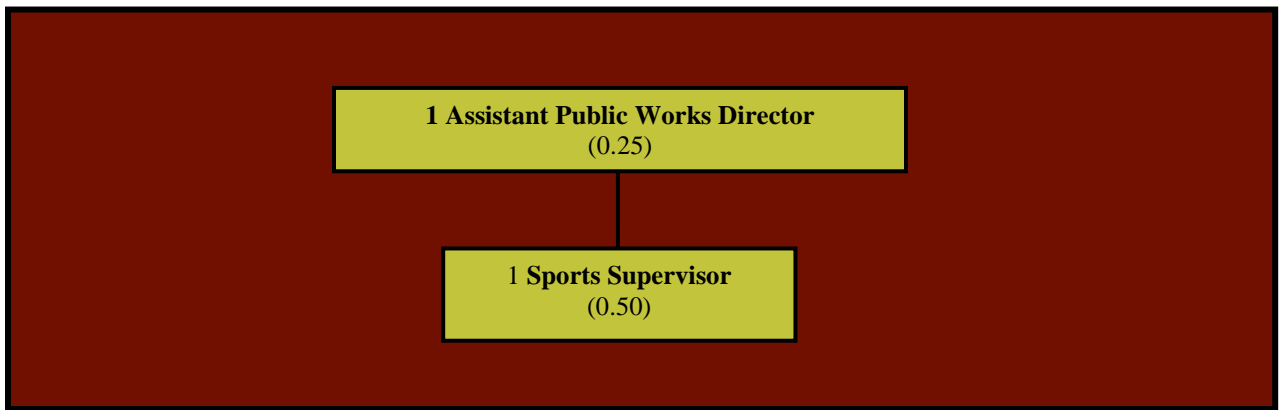
- To review plans for future recreational activities and continually improvise innovative games to instill fun and well-being within the residents.
- To continually monitor and provide residents with organized, safe and healthy activities
- To closely monitor our parks and facilities to ensure a safe and clean environment for the residents users.
- To offer high quality recreation services and to residents by recognizing their interests and abilities in implementing additional sports and recreational activities.

2010-2011 Performance Objectives:

The overall objective is to maintain a high level of communication to the residents and to provide an array of safe, fun-filled recreation opportunities for youth and adults.

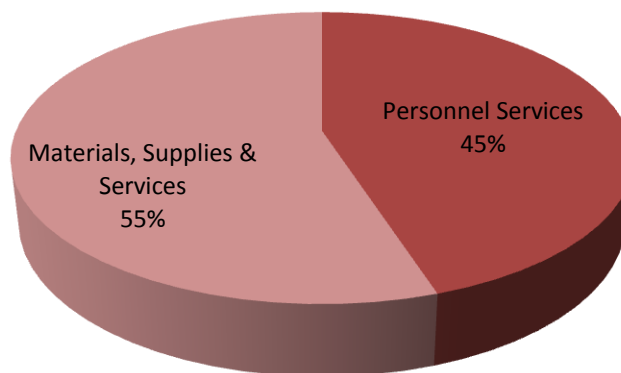
1. To increase quality of recreation services by diversifying activities with the implementation of additional sports (following the construction of Mid-Valley 4-Field Park): flag football, ultimate Frisbee, and a co-ed softball league. *(City Goal 4.5)*
2. To maintain a high level of communication to the residents by providing updated communication through advertisements such as newsletters, City website, banners, and signs. *(City Goal 5.1)*
3. To increase transparency within the department by openly discussing accomplishments, improvements and issues in daily meetings between the *Recreations Director* and *Sports Supervisor*. *(City Goal 5.3)*

Recreation Division

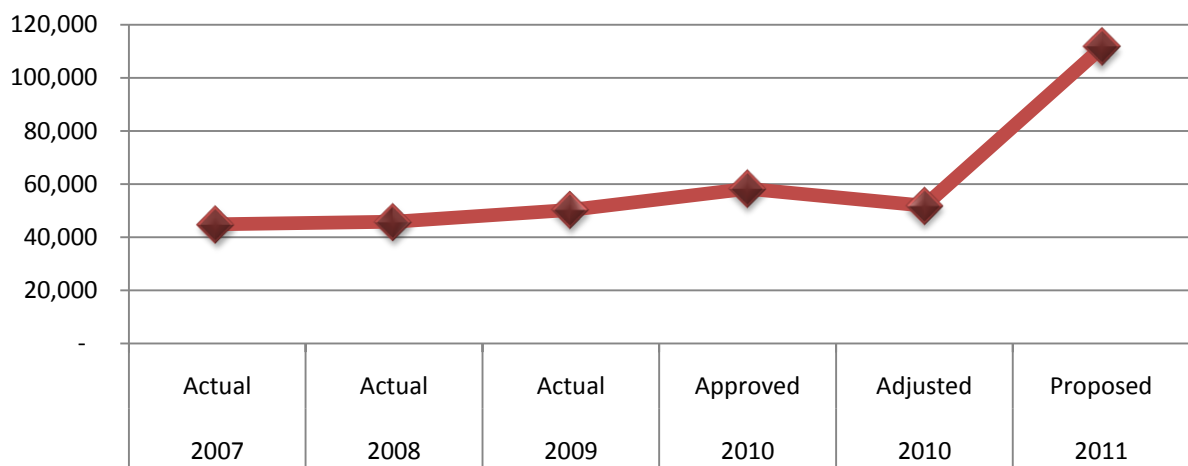


SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.

Proposed Expenditures



Expenditure Trends



Recreation Division

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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	9,878	3,447	-	13,250	15	50,031
Materials, Supplies & Services	35,000	42,365	50,348	45,000	51,826	61,200
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	44,878	45,812	50,348	58,250	51,841	111,231

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	44,878	45,812	50,348	58,250	51,841	111,231
Revenue Total:	44,878	45,812	50,348	58,250	51,841	111,231

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	0.75	0.75
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.75	0.75

Recreation Division

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	9,189	3,189		13,000	15	32,063
1211 Overtime						-
1511 FICA	689	258				-
Employee Benefits						1,988
Medical Insurance						9,450
Retirement						4,287
Dental						774
Vision						156
LT Disability						140
Worker's Compensation						798
1311 Bonus				250		375
Total:	9,878	3,447	-	13,250	15	50,031
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
5750 Youth Sports	39,952	42,365	50,348	43,800	51,751	50,000
Officials						8,000
Dues, subscriptions, and memberships				200	75	200
Concessions				-		2,000
Travel/Training				1,000		1,000
Total:	35,000	42,365	50,348	45,000	51,826	61,200
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Capital Outlay						0
Total:						\$ -

Parks and Recreation Division

Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$483,208	\$495,000	\$508,761	\$533,170
2. Number of Full-Time Equivalents	3.00	3.00	3.00	3.75
3. Total Employee Hours	7,113	6,925	6,809	6,703
4. Total Developed Park Acres	78.22	80.00	96.72	100
5. Total Parks	33	34	34	34
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Youth Soccer Registrations	971	1,010	855	925
2. Jr. Jazz Basketball Registrations	437	525	533	550
3. Baseball Registrations	648	735	795	830
4. Number of City Youth Sports	4	4	3	4
5. Number of non-City Youth Sports	3	4	4	4
6. Number of Adult Sports	1	1	0	1
7. The Ranches Golf Youth Registrations	New	New	90	100
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Developed Park Acres per 1,000 Residents Overall Park Acres per 1,000 Residents (Including Undeveloped)	14.14	14.25	14.32	14.45
2. % of Park Acres Developed	24%	26%	28%	30%
3. % of Hazards Responded to w/i 24hrs.	100%	100%	100%	100%
4. Full-time Equivalent Staff per 100,000 Population	13.1	13.0	12.5	12.0
5. Rating of <i>Parks Maintenance</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	NEW	3.47	3.50
6. % of residents that utilize <i>City Parks</i> at least once a week to a couple times a month	NEW	NEW	75%	75%
7. Rating of <i>Youth Sports Programs</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	NEW	3.58	3.65
8. Rating of <i>adequate leisure and recreational options</i> on a scale of 1 to 5, with 1 meaning “strongly disagree” and 5 meaning “strongly agree”	NEW	NEW	3.05	3.10
9. Parks and Recreation Division Cost per Capita	\$23.00	\$22.00	\$21.20	\$20.00
10. Parks and Recreation Activity Expenditures as % of General Fund	5.7%	6.0%	6.00%	8.00%



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

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

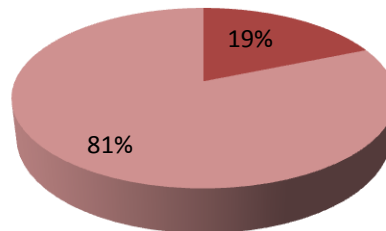
SIGNIFICANT BUDGET ITEMS:

- \$66,500 computers, software, and maintenance represents \$24,500 decrease in spending.
- \$24,000 custodial services. This reflects the centralization of custodial services City-wide.
- \$60,000 in worker's compensation. This figure more accurately reflects what the City's cost for this item is.

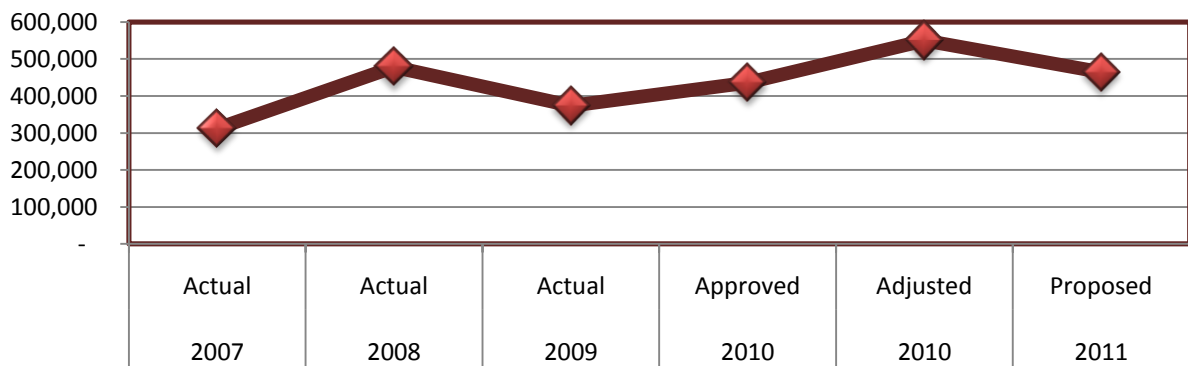


Proposed Expenditures

■ Personnel Services ■ Materials, Supplies & Services



Expenditure Trends



Non-Departmental

Fund 10- General

Sub 19

Department 41950- Non-Departmental Summary

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	19,076	35,045	55,558	77,183	74,379	87,000
Materials, Supplies & Services	292,797	426,371	318,020	359,027	475,671	377,200
Interfund Transactions						
Capital Outlay		16,532		-		-
Expenditure Total:	311,873	477,948	373,578	436,210	550,050	464,200

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	311,873	477,948	373,578	436,210	550,050	464,200
Revenue Total:	311,873	477,948	373,578	436,210	550,050	464,200

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Non-Departmental

Fund 10- General						
Sub 19						
Department 41950- Non-Departmental Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries			5	-		-
1115 Unemployment			17,050	-	21,599	25,000
1531 Worker's Comp	17,800	33,415	37,635	37,850	51,322	60,000
1531 Medicare				35,333		-
1541 Health Insurance			60	-		-
1551 HSA Admin Fees	1,276	1,630	808	-	1,458	2,000
Employee Assistance Plan				4,000		
Total:	19,076	35,045	55,558	77,183	74,379	87,000
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	4,082	8,491	13,326	23,000	24,558	25,000
2369 Meetings	116	217	172	200	120	200
2320 Allocated Credit Cards	1,871	246	-	-		-
2379 Employee Activities	14,760	18,413	14,208	-	1,568	2,500
2380 Educational Assistance		3,000	9,000	12,000	12,219	18,000
2411 Office Expenses & Supplies	6,469	7,914	5,473	29,827	32,591	30,000
2421 Postage		6,839	9,200	8,000	7,722	8,000
2513 Equipment Supplies & Maintenance	5,056	7,460	4,397	4,000	5,894	5,000
2610 Buildings & Ground Maintenance	11,465	14,578	19,133	13,000	23,436	19,000
2612 Custodial Services	17,155	-	-	-		24,000
2620 Solid Waste Disposal		-	-	-		-
3111 Utilities	94,701	94,654	-	-		-
3311 Telephone	52,168	54,786	48,923	45,000	60,945	45,000
3313 Cell Phones/Pagers	44,172	70,497	66,855	45,000	51,997	45,000
2630 Spring Clean Up Dumpsters	-	-	-	-		-
3315 DSL Service	-	-	822	-	1,456	1,000
4221 Website Maintenance		10,409	1,584	2,000	641	2,000
4261 Computer Software & Maintenance	-	3,500	70,449	91,000	128,703	66,500
4531 Professional/Technical Services	4,227	3,557	53,556	10,000	30,826	10,000
4561 Citizen Survey	-	-	-	-		-
6211 Insurance & Surety Bond	32,175	121,739	-	75,000	92,482	75,000
Budget Preparation			-	1,000	513	1,000
5004 Council Contingency	766	-	-	-		-
5002 Misc. Services & Supplies	3,614	70	921	-		-
Total:	292,797	426,371	318,020	359,027	475,671	377,200
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7412 Computer Equipment				-		-
7552 Furniture		5,698		-		-
Building Upgrades		10,834	3,240	-	1,087	-
Total:		16,532	3,240	-	1,087	-
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund			17,966	-		-
Other Fund Transfer				-		-
Total:			17,966		-	-

Mission: To provide all residents with cost effective activities instilling traditions and values within the community while serving the less privileged.

Pony Express Days Carnival

Eagle Mountain City's annual celebration, Pony Express Days, is planned by an events coordinator. It commemorates the Pony Express mail service which ran from St. Joseph, Missouri to Sacramento, California from 1860-1861. The original Pony Express trail runs through Eagle Mountain City, part of which is now known as Pony Express Parkway. A monument honoring this history is located on Pony Express Parkway near Sandpiper Road. Pony Express Days are held the first week of June. Some of the activities include: a carnival, Dutch Oven Cook-Off, craft boutiques, parade, live entertainment, concert, fireworks, and many other family-friendly activities.



Other activities and events that run in conjunction with Pony Express Days, but are not necessarily held on the same day, are the annual 5k run, golf tournament, Camp Floyd events, softball tournament, bike rides, pancake breakfast, charity quilt show & silent auction, family fun night, talent showcase, helicopter rides, movie in the park and the Pony Express Trail field trip. The popular country music star Tracy Lawrence headlined at the 2010 concert and fireworks show at SilverLake Amphitheater.

This year Eagle Mountain City entered the official rodeo circuit by joining the Professional Rodeo Cowboys Association. The PRCA is an organization whose members compete in its rodeo circuit system throughout North America, and now Eagle Mountain City. The Special Events Division is able to boast of establishing the 1st time rodeo in less than 90 days, raise over \$100,000 in donations, and \$60,000 worth of goods and services.

In addition to Pony Express Days, traditional city events include the Miss Eagle Mountain Scholarship Pageant, and Easter Egg Hunt, Halloween Movie Masquerade, Turkey Trot Walk/Run, and the Christmas Tree Lighting Ceremony, just to name a few. The Miss Eagle Mountain Scholarship Pageant provides an opportunity for young women in the City to receive financial assistance for post high school education. Participants must attend weekly workshops, meetings, and perform service projects within a few weeks. The crowned queen of Eagle Mountain will move on to compete for Miss, Utah, and that winner will move on to compete for Miss America.

Top 5 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.1, 4.6	1. 1st year joining the Professional Rodeo Cowboys Association (PRCA), completed rodeo setup in less than 90 days, raised \$127,000 in donations, and \$80,000 in goods & services.
4.2	2. Doubled the amount of participants in the Annual Princess Academy.
4.6	3. Over 400,200 people participated in the 10-Day celebration of Pony Express Days.
4.6	4. New events for this year were: the PRCA Rodeo, Rodeo Pageant, Mutton Busting, Quilt Show, and Century Bike Ride.
4.6	5. Added +25 more vendor booths to Pony Express Days.

Special Events Division

Departmental Goals:

- To fundraise more money for Pony Express Days in sponsorships and donations.
- To improve the quality of activities and events within the City without raising cost.
- To ensure that the Pony Express Days Celebration, Concert & Fireworks Show cover all Pony Express Days expenditures.
- To provide support in establishing and maintaining specialized events that will help to serve the community.
- To increase and facilitate both community participation and community involvement from the community.

2010-2011 Performance Objectives:

The overall objective is to provide cost-effective events and activities that benefit the residents of the City without compromising quality and safety.

1. To initiate the fundraising search earlier, for Pony Express Days August the year before to raise \$150,000. (*City Goal 4.6*)
2. To attend the annual PRCA Rodeo Conference, elicit PR by promoting the City's 1st annual rodeo and its successes, and create networks with local vendors of cowboy gears. (*City Goal 4.2, 4.6*)
3. To increase the quality of living within the community by observing potential needs of the City and how the City can help through surveys. (*City Goal 5.2*)
4. To maintain more sponsorships for Pony Express Days, focus on marketing and promotions by facilitating advertisements via radio, television, and banners. (*City Goal 4.6*)

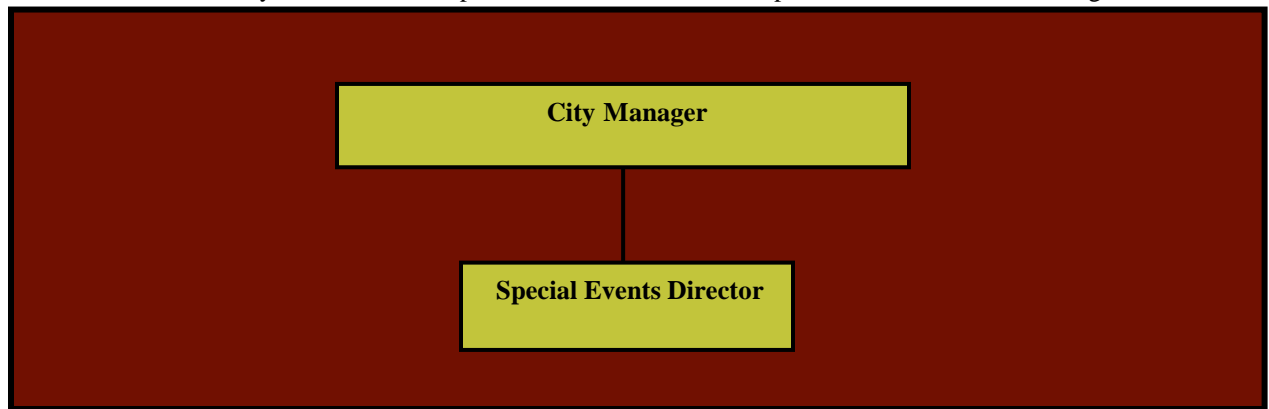
Special Events Division

Performance Measurements:

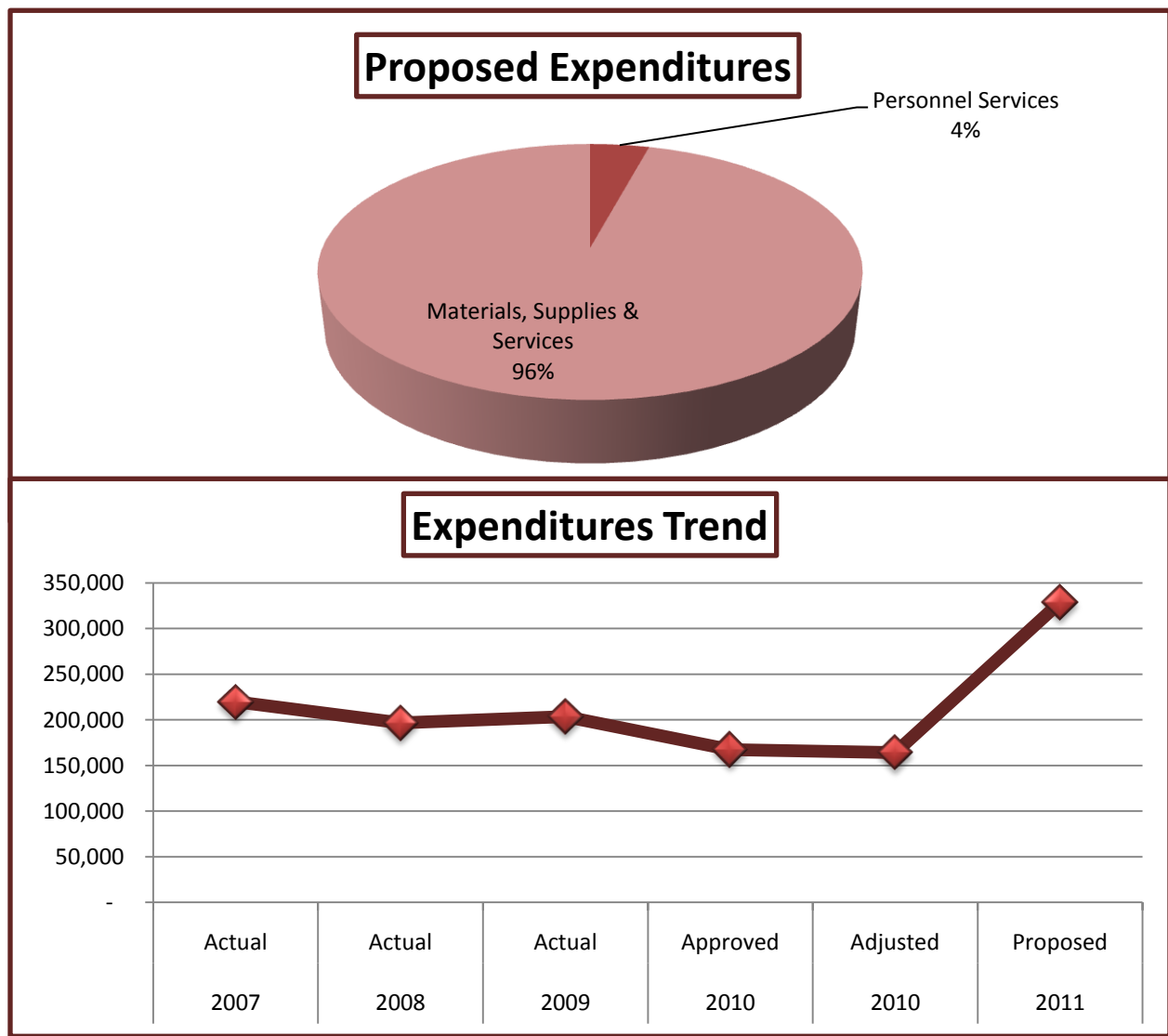
Input/Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$196,571	\$177,810	\$203,585	\$328,806
2. Pony Express – Events	26	30	36	40
3. Pony Express – Attendance	15,956	23,000	32,723	35,000
4. Pony Express - Donations	\$67,000	\$75,000	\$80,000	\$85,000
5. Pony Express – Service & Goods	\$15,000	\$30,000	\$127,000	\$135,000
6. Total City Events	40	45	50	60
7. EMC Pageant Attendance	300	350	375	400
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Rating of <i>Pony Express Days</i> on the scale of 1 to 5, with 1 meaning “very poor” and 5 meaning “very good”	NEW	NEW	4.21	4.30
2. Expenditures as a % of General Fund	2.31%	2.09%	6.40%	4.18%

Special Events Division

The Executive Secretary also acts as the Special Events Director and is paid out of the Executive budget.



SIGNIFICANT BUDGET ITEMS: \$13,000 for 2 Special Events Interns and \$75,000 increase to Pony Express Days budget.



Special Events Division

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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	-	-	-	-	-	13,806
Materials, Supplies & Services	219,650	196,571	203,585	167,500	163,960	315,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	219,650	196,571	203,585	167,500	163,960	328,806

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	219,650	196,571	203,585	167,500	163,960	328,806
Revenue Total:	219,650	196,571	203,585	167,500	163,960	328,806

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	1.00	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	1.00	0.00	0.00	0.00	0.00

Special Events Division

Fund 10- General

Sub 18 - Boards, Commission and Council

Division 41990- Special Events Detail

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries		-	-			13,000
1211 Overtime			-			
1300 Employee Benefits			-			
1511 FICA			-			806
Total:	-	-	-	-	-	13,806
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
5856 Special Events Projects	1,220	10,504	10,604	12,500	12,447	12,000
5857 Skate Park (Restricted)		51	252	-		-
Pony Express Monument						10,000
Arts program				-		
5858 Pony Express	212,267	177,685	185,224	150,000	144,922	285,000
5859 Miss Eagle Mountain	7,383	8,331	7,505	5,000	6,591	8,000
Total:	219,650	196,571	203,585	167,500	163,960	315,000
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay			-	5,000		
Total:			-	5,000	-	-





42100 Police Division

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.

Keeping Eagle Mountain safe.

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

The Police Division's primary duties include conducting preventative patrols to reduce crime, providing traffic enforcement in residential areas in response to traffic complaints, and filing criminal cases. Another aspect of safety that the Police Division oversees is providing animal control services for the City.



The City contracts with the Utah County Sheriff's Department to provide police services to Eagle Mountain. There are three sergeants, nine officers, two detectives, and three additional staff assigned specifically to Eagle Mountain. Additionally, the City employs 3.10 FTE from this Division as school crossing guards.

Something that the City emphasizes is involving citizens in safety. Because of Eagle Mountain's rapid growth and unique population demographic, including a median age of 13, the Sheriff's Office is taking a proactive approach in developing innovative, community oriented programs to increase overall safety and rapport with the residents of Eagle Mountain. One way that the Police Division encourages public participation is through the Neighborhood Watch program, which saw increased participation this past fiscal year. Another way that citizens are encouraged to become involved in safety is through safety presentations that the Sheriff's Office conducts. Other programs that the Police Division organizes and oversees include RAD Kids, Dare, Bicycle Safety Rodeos, Public Safety Fairs, and Child Restraint Safety Inspections.

The Utah County Sheriff's Office and the City of Eagle Mountain are working together in providing the best, most efficient and cost effective police services available to the residents of the community.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.3	1. Increased participation in the Neighborhood Watch throughout the City.
4.2, 5.1	2. The Sheriff's Office conducted over 70 safety presentations this past year.
4.3	3. Solved numerous high profile cases (multiple auto burglaries, criminal mischief, and child abuse, etc.).
4.3	4. Obtained a speed trailer through a governmental grant to help reduce traffic offenses and help residents to become more cognizant of their surroundings.
4.3	5. The Sheriff's Office and Eagle Mountain City were once again able to provide a safe environment for the residents during Pony Express Days, which attracted thousands.

Departmental Goals:

As can be seen by activities such as the Neighborhood Watch program, community involvement is very important to the Police Division. Through increasing public participation, the Police Division aims to improve the overall safety in Eagle Mountain, and better protect lives and property. The Police Division would like to build on its achievements of the past year, as well as the aims of community awareness and involvement, through the following goals:

- Continual recruitment for expanding our Neighborhood Watch.
- Planning to present a Resist Aggression Defensively (RAD) Women's course periodically throughout the year.
- Continuing our commitment to provide a safe community through increased traffic enforcement, extra patrols, and being more visible in the neighborhoods.
- Increase our involvement with the youth of the city through positive interaction.

2010-2011 Performance Objectives:

The overall objective of the Police Division is to protect lives and property, and to keep Eagle Mountain a safe place to live. To accomplish this, the Police have set the following specific objectives for the coming year:

1. We will continue to advertise the need for participation with Neighborhood Watch through the website, newsletter, and at Safety Fairs. (*City Goal 5.2*)
2. Deputy Mulder will be conducting a Resist Aggression Defensively (RAD) Women's course by the end of summer. (*City Goal 4.3, 5.1*)
3. The Sergeants whom are assigned to Eagle Mountain have required their subordinates to set goals for each month to promote proactive practices. (*City Goal 4.2, 4.3*)
4. Aiming to implement the Explorer program in the Fall of 2010. This is a program for the youth who are interested in Law Enforcement. (*City Goal 4.3, 5.2*)

Police Division

Performance Measurements:

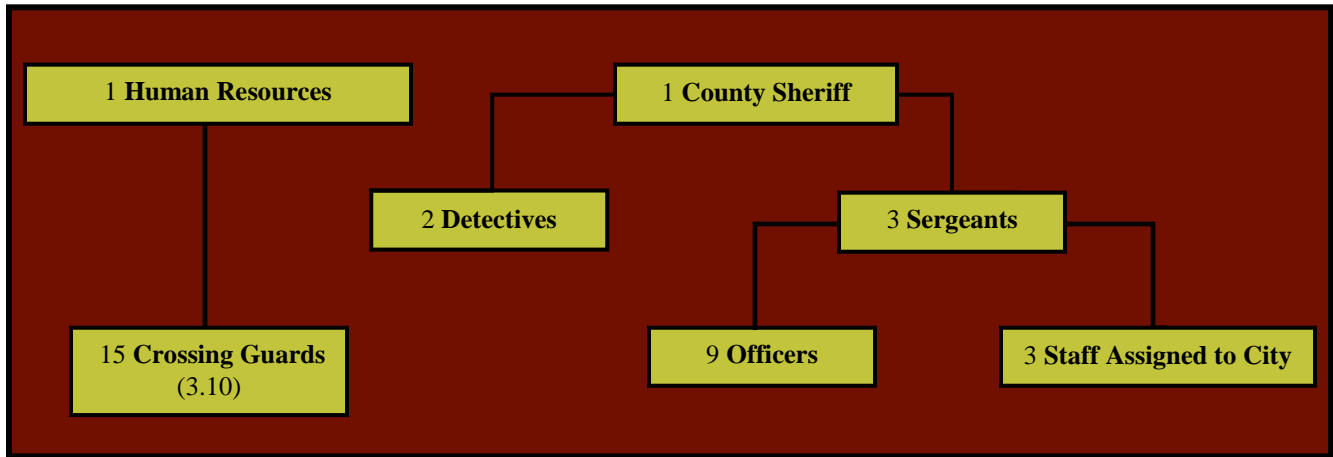
Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Full-Time Equivalents	4.52	4.52	3.10	3.10
2. Operating Expenditures	\$2,077,211*	\$1,930,500	\$1,995,247	\$1,968,100

* Includes dispatch costs, which the other years do not.

Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Total Calls for Service	8,687	8,700	8,797	8,800
2. Calls for Service- Officer Initiated	4,473	4,524	4,624	4,664
3. Calls for Service- Dispatched	4,214	4,176	4,173	4,136
4. Traffic Citations	929	1,100	1,349	1,400
5. Traffic Citations with Violations	1,157	1,500	1,730	1,850
6. Arrests (Physical Arrests and Summons Included) for Felonies and Misdemeanors	392	400	424	450
7. Warrants Served	34	45	53	70
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Percent of Total Calls that are Officer Initiated	51.49%	52.00%	52.56%	53.00%
2. Percent of Total Calls that are Dispatched	48.51%	48.00%	47.44%	47.00%
3. Rating of Services on a Scale of 1 to 5, with 1 Meaning "Very Dissatisfied" and 5 Meaning "Very Satisfied"	New	New	4.05	4.20
4. Rating of "How Safe Do You Feel Walking in Your Neighborhood at Night" on a scale of 1 to 5, with 1 Meaning "Never Feel Safe" and 5 Meaning "Feel Very Safe"	New	New	4.35	4.45
5. Authorized Personnel as a Percent of General Fund FTEs	6.26%	6.50%	5.10%	4.65%
6. Expenditures as a Percent of General Fund	43.89%	38.70%	23.43%	25.00%

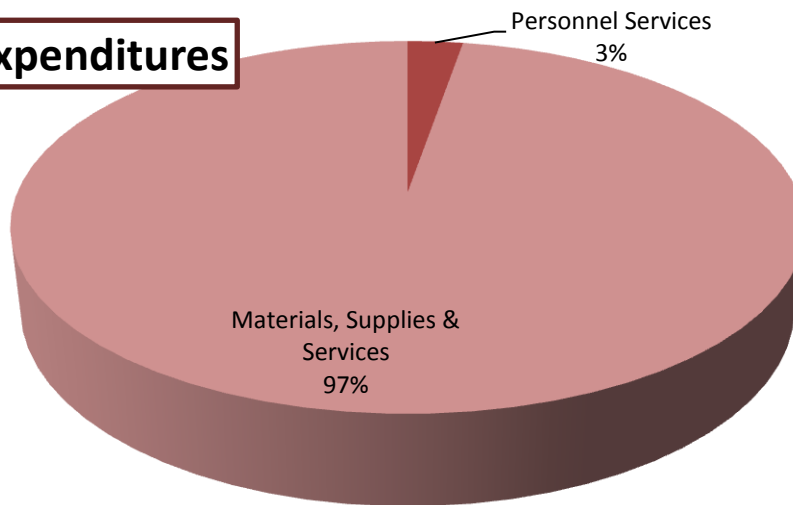
Police Division

FTEs are only listed for Employees who are hired by the City, and are paid from the Police Division budget. Other positions are contracted services, except the HR Director who is paid from the Executive budget.

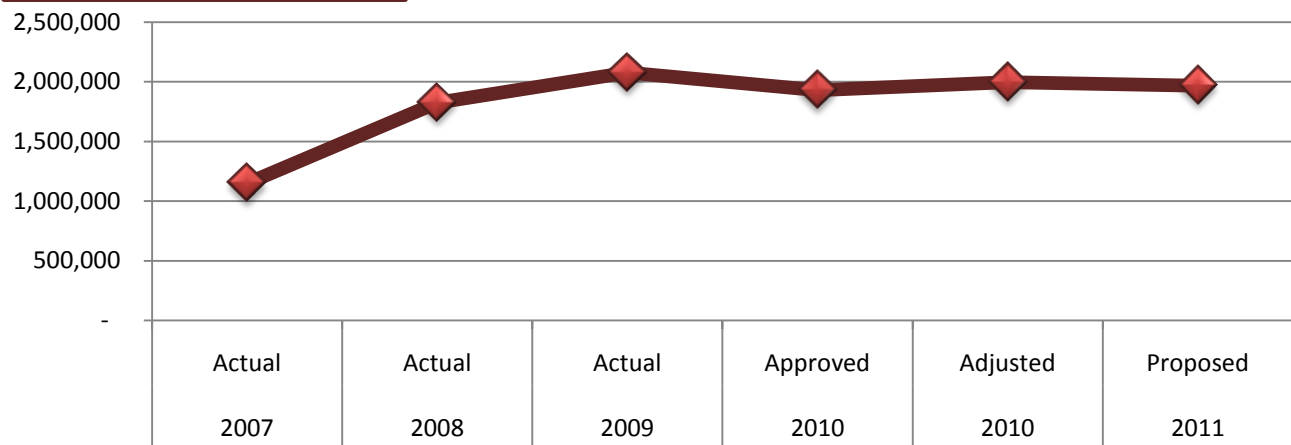


SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.

Proposed Expenditures



Expenditure Trends



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	44,134	48,692	54,681	50,500	51,398	53,100
Materials, Supplies & Services	1,105,527	1,777,301	2,022,530	1,880,000	1,943,849	1,915,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	1,149,661	1,825,992	2,077,211	1,930,500	1,995,247	1,968,100

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	1,149,661	1,825,992	2,077,211	1,930,500	1,995,247	1,968,100
Revenue Total:	1,149,661	1,825,992	2,077,211	1,930,500	1,995,247	1,968,100

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	4.02	4.02	4.52	4.52	3.10	3.10
FTE Total:	4.02	4.02	4.52	4.52	3.10	3.10

Police Division

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1112 PT/Temp Seasonal Salaries	40,995	45,209	50,798	47,500	47,374	50,000
1211 Overtime Bonus			-	-	400	-
1511 FICA Medicare	3,139	3,452	3,883	3,000	2,937 687	3,100
1300 Employee Benefit		19	-	-		-
1521 Retirement		12	-	-		-
Total:	44,134	48,692	54,681	50,500	51,398	53,100
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
3311 Telephone		2,423	-	-		
4410 Animal Control	-	11,498	14,432	15,000	14,727	15,000
4520 Contract Services	1,097,528	1,761,953	2,003,748	1,740,000	1,807,108	1,800,000
Dispatch Services				125,000	121,900	100,000
5002 Misc. Services & Supplies	499	1,427		-	114	
RAD Kids			4,350	-		
5230 Emergency Management	7,500			-		
Total:	1,105,527	1,777,301	2,022,530	1,880,000	1,943,849	1,915,000
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay	-	-	-	-	-	
Total:						
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	-	-	-	-	-	
Other Fund Transfer	-	-	-	-	-	
Total:						

Mission: Eagle Mountain Fire Department is committed to: prevent harm, respect, help, and aid in survival.

Providing fire prevention measures for the City

The Fire department provides fire prevention measures, such as education and inspections, and mitigates emergency and disaster situations.

The Fire department is divided into three divisions: Fire Prevention; Emergency Operations; and Support Services. The Fire Prevention division is responsible for ongoing building and hydrant inspection, public education, pre-planning of buildings, code enforcement, arson investigations, and the abatement of hazards. All emergencies involving fire, medical, and environmental situations are encompassed in the Emergency Operations division. Support Services is in charge of maintaining the fire equipment and supplies.



One of the difficulties of running a Fire department in Eagle Mountain City is the distribution of homes within the city limits. The 24,000 residents are spread throughout Utah's second largest city geographically. However, most of the population is concentrated within two major housing developments that are at opposite ends of the city. This layout shows the importance of having two stations in the city, so that 90% of the population can be reached within eight minutes of a call.

Another tactic the Fire department uses to overcome the difficulty of Eagle Mountain's layout is to have well-prepared firefighters. All of the employees are dedicated to maintaining their certification and training levels. Also, the full-time employees are all certified paramedics. This enables them to administer medications before patients are taken to the hospital, which is essential since Eagle Mountain City does not have a hospital and patients must be transported to a nearby city.

In addition to preparing its employees, the Fire department works to prepare citizens to prevent and combat emergency situations. This is done through meeting with children at schools, working with the Boy Scouts, offering stations tours, and participating in community events.

Top 7 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.2	1. Awarded Utah Fire Service Recognition for fire training completed and maintained, showing the high levels of certification within the Department.
4.2	2. Citizen Survey shows percentages ranging from the high 80s to the high 90s in regard to satisfaction with Fire Department activities.
3.3	3. Occupation of living quarters of Station 2 completed.
3.3	4. Heavy Brush 252 (1,000 gallon) Ford F-750 purchased and placed into service through an Assistance to Firefighters Grant (AFG) worth about \$70,000.
4.2	5. Reinstated Paid-Call Program.
4.1, 4.2	6. Fire and EMS reports were completed professionally and completely, which enabled the Fire Department to receive grant funding for 2010 as available.
4.3, 5.2	7. Presented fire prevention messages to hundreds of Eagle Mountain citizens and children through numerous fire station tours, public events, safety fairs, and school visits.

Departmental Goals:

The Eagle Mountain City Fire department is very concerned with safety and preventative measures. Through utilizing the grant money that was received and continuing training, the Fire department strives to continue its mission of preventing harm and keeping the community as safe and healthy as possible. In addition to the accomplishments of last year, the Fire department hopes to continue to grow and improve through the following goals in the coming fiscal year:

- Save lives, protect property, and limit damage to the environment.
- Maintain minimum staffing of four on-duty personnel at all times (NFPA 1710).
- Initiate fire attack prior to flashover, which is the eventual outcome of every house fire and generally happens at about 8 minutes.
- Have the initial response be to provide medical treatment at the location of the emergency through BLS and ALS responses.
- Offer patient transport in an ambulance vehicle designed to provide uninterrupted patient care at the ALS level when necessary.
- Provide assurance of response and medical care through a quality management program with our contracted physician, Dr. Bair.
- Function as a team member with the rest of Eagle Mountain City departments.

2010-2011 Performance Objectives:

The overall objective of the Fire Department is to minimize casualties and losses of property from fire and accidents through prevention efforts. In addition, they strive to reduce losses and casualties from fires and accidents that occur. Some of the specific objectives that help accomplish this overarching goal include the following:

1. Meet daily staffing standards- a minimum of 4 on-duty personnel- using full and/or part time personnel. (*City Goal 4.2*)
2. Fire suppression resources deployed to provide for the arrival of an engine company within a 4-minute response time and/or the initial full alarm assignment within an 8-minute response time to 90% of the incidents within Eagle Mountain city limits. (*City Goal 4.3*)
3. At least the minimum monthly training hours completed, in order to accomplish the minimum required fire training of 25 hours per year (UFRA). (*City Goal 4.2*)
4. Help the goal of prevention by: completing at least 90% of assigned business inspections, conducting 1-2 CERT classes, strengthening the Eagle Mountain CERT program, continuing to offer CPR training, and conducting Boy Scout Merit Badge clinics as requested. (*City Goal 5.1, 5.2*)
5. Submit all reports to State in a timely and professional manner, ensuring all information is accurate for billing and legal requirements (State Fire Marshal and Bureau of EMS requirements). (*City Goal 4.1, 4.2*)

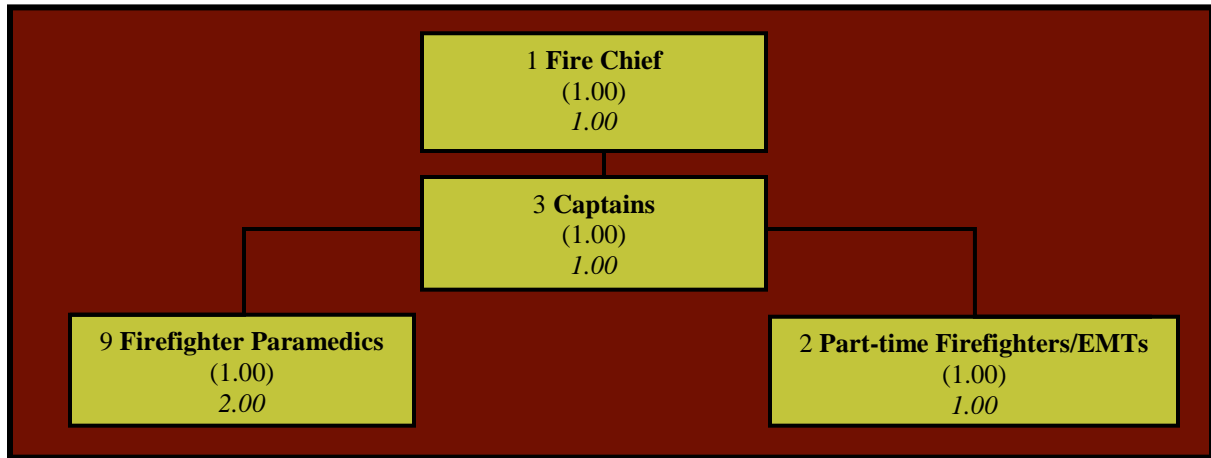
Fire Department

Performance Measurements:

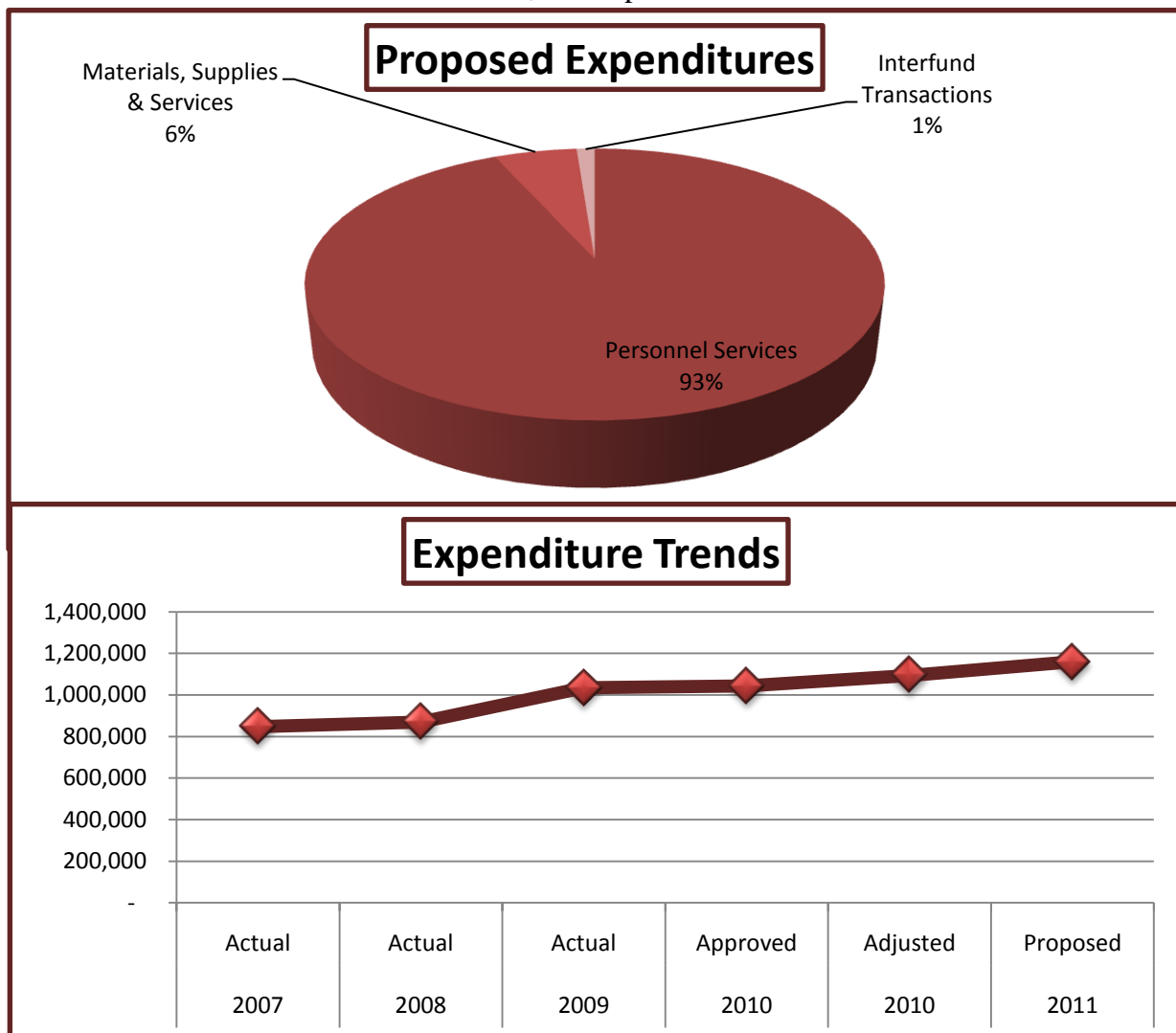
Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Full-Time Equivalents	8.75	15.0	15.0	15.0
2. Operating Expenditures	\$1,034,742	\$1,043,434	\$1,093,928	\$1,159,529
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Calls with a Response	612	650	676	700
2. Number of EMS Calls	375	400	406	425
3. Number of Miscellaneous Calls	237	255	270	280
4. Number of Calls Billed for EMS Treatment and Transportation Services	212	235	281	300
5. Number of Recertified Personnel in Medical Certification, including ACLS and PALS	17	17	17	17
6. Number of Training Hours Since August 1st	587	700	917	950
7. Estimated Total Training Hours	1221	1,400	1,907	2,000
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Percent of Testing Completed on Fire Hydrants	100%	100%	100%	100%
2. Percent of Testing Completed on Firefighting Hoses and Pumps	100%	100%	100%	100%
3. Percent of Full-Time Employees who are Certified Paramedics	100%	100%	100%	100%
4. Percent of Calls that are Billable	57%	70%	69%	75%
5. Expenditures as a Percent of General Fund	21.86%	20.50%	12.85%	15.00%
6. Authorized Personnel as a Percent of General Fund FTEs	12.11%	17.00%	22.49%	22.50%
7. Rating of Services on a Scale of 1 to 5, with 1 Meaning "Very Dissatisfied" and 5 Meaning "Very Satisfied"	New	New	4.41	4.50

Fire Department

Daily numbers of FTEs are shown in *italics*. Because of the nature of the Fire Department, the work schedule is different than in other Departments. The daily staffing minimum is 4.00.



SIGNIFICANT BUDGET ITEMS: \$30,000 Gap Time.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	454,938	758,616	945,262	949,434	1,021,178	1,081,579
Materials, Supplies & Services	36,750	53,282	52,980	93,500	72,749	63,950
Interfund Transactions	314,000	55,000	36,000	-	-	14,000
Capital Outlay	41,266	2,324	500	500	-	-
Expenditure Total:	846,954	869,222	1,034,742	1,043,434	1,093,928	1,159,529

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	846,954	869,222	1,034,742	1,043,434	1,093,928	1,159,529
Revenue Total:	846,954	869,222	1,034,742	1,043,434	1,093,928	1,159,529

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	7.00	7.00	13.00	13.00	13.00	13.00
Part-time/Seasonal	1.75	1.75	2.00	2.00	2.00	2.00
FTE Total:	8.75	8.75	15.00	15.00	15.00	15.00

Fire Department

Fund 10- General

Sub 25 - Fire

Department 42200- Fire Detail

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	159,161	309,010	569,861	569,444	610,563	623,962
1112 PT/Temp Seasonal Salaries	175,189	257,877	145,084	102,000	155,380	100,000
1211 Overtime	81	5,015	3,478	5,000	1,420	5,000
GAP Time			-	-		30,000
1250 Volunteer Stipends	50,153	47,478	387	1,000	348	-
1511 FICA	19,140	26,203	19,302	6,000	10,587	6,200
1300 Employee Benefits	13,856	26,659	48,448	35,306	52,834	48,969
1311 Bonus	1,421	-	-	6,500	950	6,500
1521 Retirement	7,560	19,780	36,025	55,122	37,830	68,585
1512 Medicare		-	-	-	10,029	9,047
1541 Health Insurance	24,495	58,270	108,181	10,000	125,697	163,800
1545 Dental Insurance	2,590	5,628	9,800	152,880	10,623	13,000
1548 Vision Insurance	542	1,185	2,216	2,714	2,347	2,714
1561 Long Term Disability	750	1,510	2,480	3,468	2,571	3,800
Total:	454,938	758,616	945,262	949,434	1,021,178	1,081,579
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	393	982	245	1,000	437	1,000
2321 Travel & Training	4,049	6,205	5,676	8,000	5,621	8,000
2369 Meetings	233	415	465	500	395	500
2411 Office Expenses & Supplies	1,482	1,473	1,983	-	121	-
2412 Safety Programs & Supplies		1,225	(14)	5,000	1,337	3,000
2431 Uniforms & Clothing	2,438	6,419	7,304	9,500	8,503	8,000
2513 Equipment Supplies & Maintenance	12,612	13,757	22,770	30,000	12,973	
2521 Vehicle Fuel			(88)	30,500	26,089	16,750
Vehicle Maintenance			-	6,000	5,559	
2610 Buildings & Ground Maintenance	6,882	13,645	7,876	-	4,563	-
3311 Telephone		191	-	-	-	-
4520 Contract Services	3,668	5,884	4,604	-	4,604	23,700
4531 Professional/Technical Services	1,524	2,107	1,609	3,000	1,995	3,000
4811 Equipment Rental/Lease	253	-	-	-	-	-
Fire Prevention Education			-	-	-	-
5002 Misc. Services & Supplies	3,216	979	550	-	553	-
Total:	36,750	53,282	52,980	93,500	72,749	63,950
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment	30,896		500	500	-	-
7421 Furniture			-		-	-
7211 Building Improvements	10,370	-	-		-	-
7412 Computer Equipment		2,324	-		-	-
Total:	41,266	2,324	500	500	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	314,000	55,000	36,000	-	-	14,000
Other Fund Transfer					-	
Total:	314,000	55,000	36,000	-	-	14,000



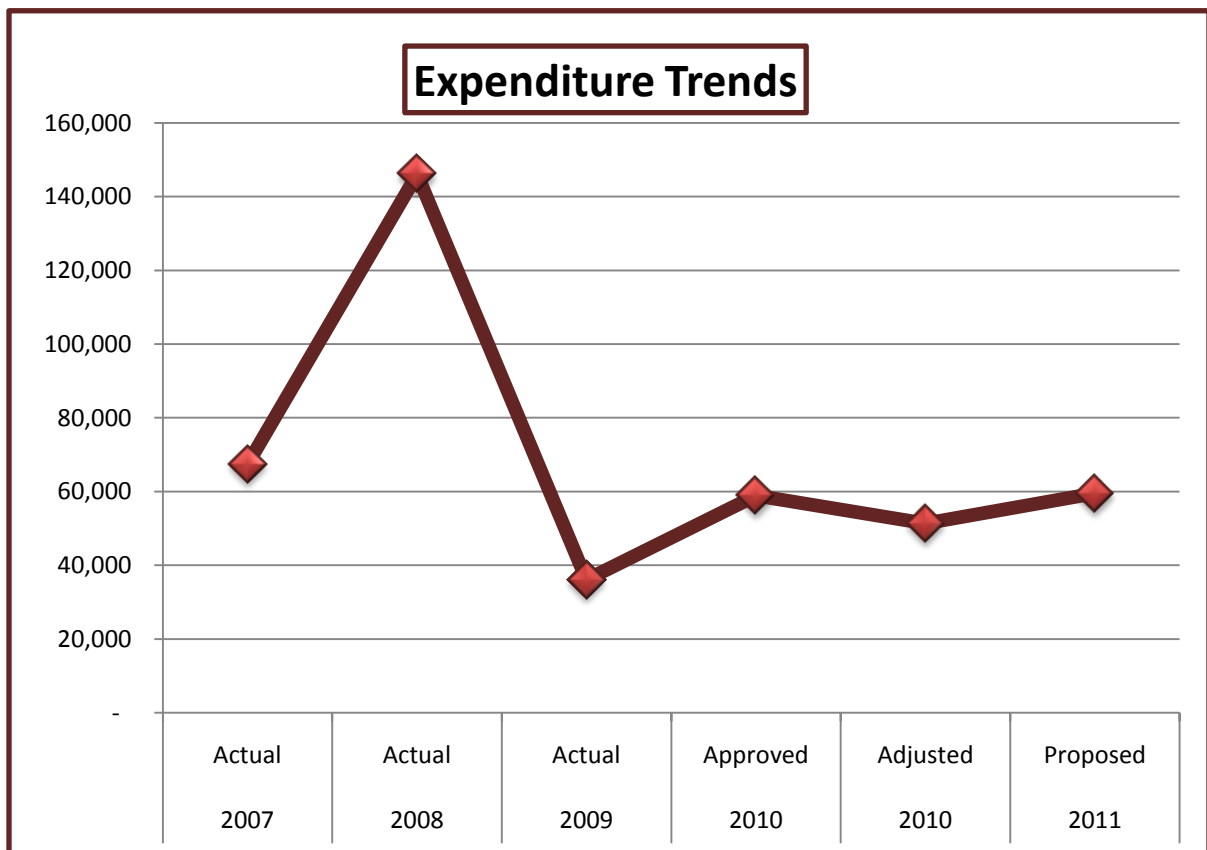
Mission: The Fire Department provides emergency medical and paramedic service to the residents.

Ready to serve residents quickly

The Fire Department has two ambulances that respond to medical emergencies throughout the City. Fire Department personnel are cross-trained to provide both firefighting and paramedic services. The staff for this service is included in Fire Department's Personnel Summary. The overall objective of the ambulance is to minimize casualties from accidents through efficient and effective prevention and emergency responses.



SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services						
Materials, Supplies & Services	38,032	39,740	30,352	58,900	51,340	59,500
Interfund Transactions	29,336	106,336	5,500	-	-	
Capital Outlay	-	-	215	-	-	
Expenditure Total:	67,368	146,076	36,067	58,900	51,340	59,500

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	67,368	146,076	36,067	58,900	51,340	59,500
Revenue Total:	67,368	146,076	36,067	58,900	51,340	59,500

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General

Sub 25 - Fire

Department 42270- Ambulance Detail

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1250 Volunteer Standby	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 Worker's Compensation	-	-	-	-	-	-
1531 Medicare	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	25	-	-	400	78	-
2321 Travel & Training	6,627	2,278	2,415	4,000	3,184	4,000
2369 Meetings	-	40	-	500	-	500
2373 Baseline Test New Firefighters	709	102	1,917	5,000	-	5,000
2513 Equipment Supplies & Maintenance	4,900	6,895	8,039	8,000	4,446	8,000
2521 Vehicle Fuel	-	-	-	-	395	-
Vehicle Maintenance	-	-	(36)	-	-	-
4520 Contract Services	2,500	-	2,645	4,000	4,077	4,000
4531 Professional/Technical Services	-	-	-	-	-	1,000
5770 Expendable EMS Supplies	8,686	14,072	-	20,000	14,917	20,000
4532 Billing Services	14,585	16,353	15,372	17,000	24,243	17,000
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	38,032	39,740	30,352	58,900	51,340	59,500
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment	-	-	215	-	-	-
7413 Communications Equipment	-	-	-	-	-	-
Total:	-	-	215	-	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	-	77,000	5,500	-	-	-
Transfer to Lease Purchase Debt F	29,336	29,336	-	-	-	-
Total:	29,336	106,336	5,500	-	-	-

Mission: Eagle Mountain Building Department is committed to providing a well-balanced inspection program to ensure that all structures, public and private, comply with the minimum requirements of the codes to safeguard the public safety, health, and general welfare.

Ensuring that buildings are inspected and safe

There are many different responsibilities that the Building Department fulfills. These include receiving applications to build, reviewing construction documents, and issuing permits for the erection and alteration of buildings and structures. Once the construction on a building has progressed far enough, the Building Department performs inspections and enforces compliance with the provisions of the City Code and the International Building Codes. All of this needs to be recorded, and is tracked in the monthly building permit reports. Also, Building maintains project coordination with other City departments as well as local agencies. Necessary items must be recorded in the applicable City accounting software, Springbrook, such as receipts fees, building permits, plan reviews, and impact fees. Other facets of the Building Department include reviewing site plans and consulting with home owners, contractors, and design professionals concerning code requirements and interpretations.



As mentioned, Building enforces the local, state, and federal laws enacted concerning building and construction requirements. The major purpose of this is to provide minimum requirements that promote the safety, health, and general welfare of the public. It is essential that Building remain familiar with the federal and state issued codes so that they can properly enforce them. Every three years, the codes are revised. Recent changes have been made as of July 1st in the 2009 Code Book. One of the major focuses of the Building Department has been to study and review the changes that were made, and be sure that all inspectors are enforcing them appropriately and similarly.

Inspecting the buildings is important so that all homes and structures are safe, and can reasonably withstand pressures from storms, earthquakes, fires, and normal wear and tear for as long as possible. Some of the specifics that the Building Department checks for include structural strength, means of egress, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment.

Because of the rapid growth that has occurred in Eagle Mountain over the past several years, Building has remained especially busy with reviewing plans and inspecting buildings. However, despite the increase in work, they strive to return all residential plans within one week and all commercial plans within two weeks of submittal.

Top 4 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
3.3, 4.1	1. Completed expansion of the City Library, and remained under budget.
3.3, 4.1, 4.2	2. Completed several projects that saved money for the City. These included constructing a doorway in the corridor at City Hall that increases the security of the building, installing a drinking fountain, building storage and an office in the basement, and installing air conditioning in the I.T. room.
4.2	3. Issued 300 permits for residential units during FY2010, out of a total of 323 permits (this includes commercial, residential, and miscellaneous).
4.2, 5.1	4. Presented the new changes in the Code Book at EMC's developer meeting.

Departmental Goals:

As can be seen by the role of the Building Department, safety and fairness in enforcing the codes are extremely important. The Building Department would like to build on its achievements of the past year and emphasize safety and fairness through the following goals:

- Provide training for builders for 2009 Adopted Codes (2009 Codes have an effective date of July 1, 2010).
- Have all permits scanned in by July 1, 2011.
- Promote Building Safety Week.
- Tracking of permits, and sending out letters prior to expiration date.
- Education of staff and public.
- No accidents this fiscal year (work with Safety Committee to identify equipment, etc that is needed).

2010-2011 Performance Objectives:

The overall objective of the Building Department is to maintain a superior level of service provided for inspections, building plan reviews, and permit approvals. In addition, Building wants to allow staff necessary time for education and training. The following are the specific ways in which the overall objective will be met:

1. Be more consistent on our inspections; consistent staff meeting with agenda and in-house training. (*City Goal 4.2*)
2. In-house training that includes learning and understanding the codes better, and effectively enforcing the codes. (*City Goal 2.1*)
3. Work with builder and public to be more energy conscious. Review codes and implement cost effective requirements to ultimately save energy. (*City Goal 2.1*)
4. Reduce drainage related complaints from home owners. (*City Goal 3.3*)
5. Minimize compaction and settling concerns. (*City Goal 2.1, 3.3*)

Building Division

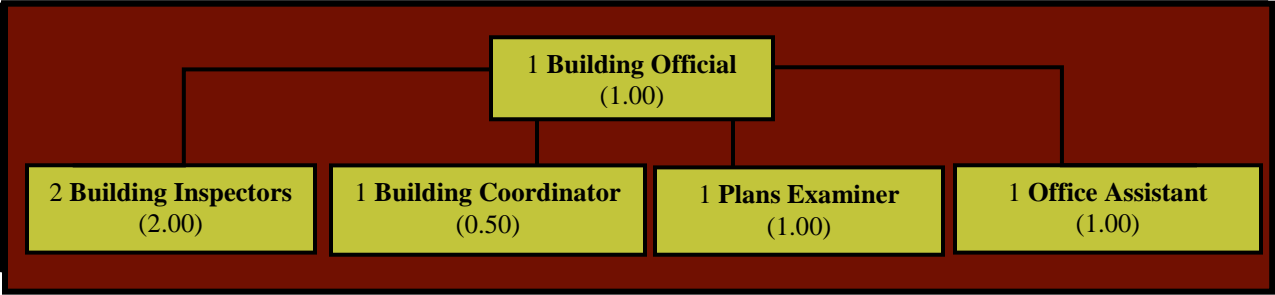
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$453,048	\$451,917	\$451,635	\$450,757
2. Number of Full-Time Equivalents	6.50	6.50	6.00	5.50

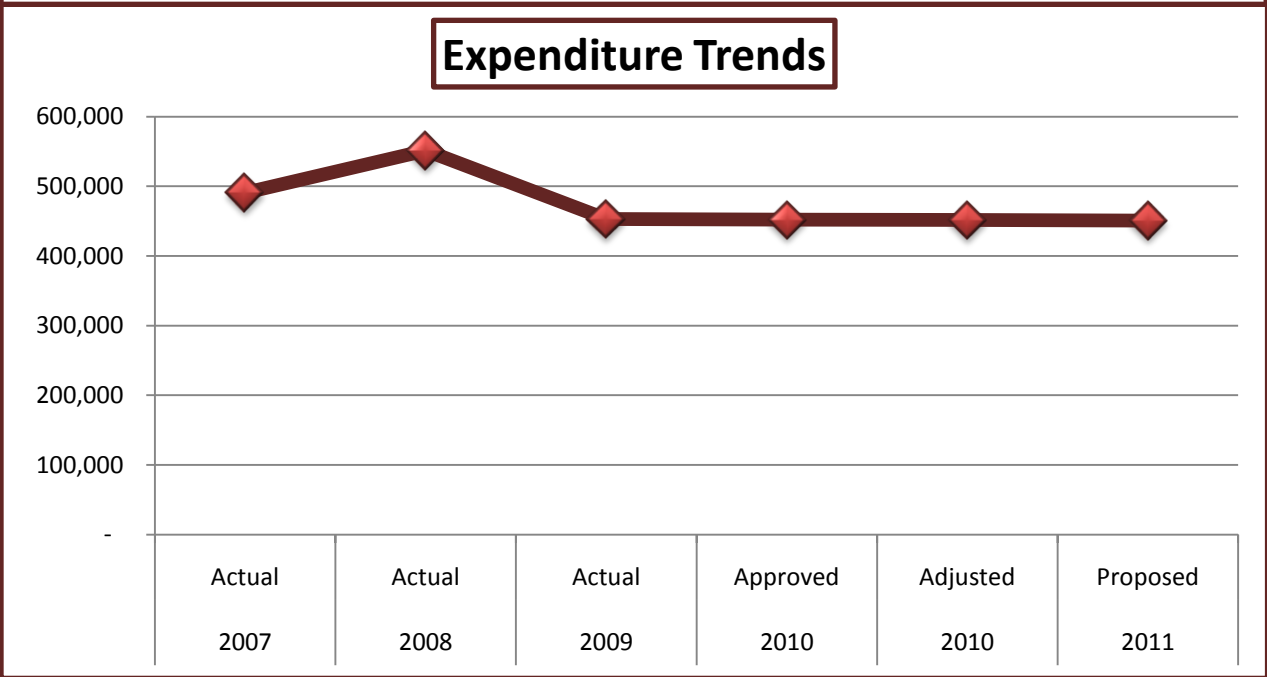
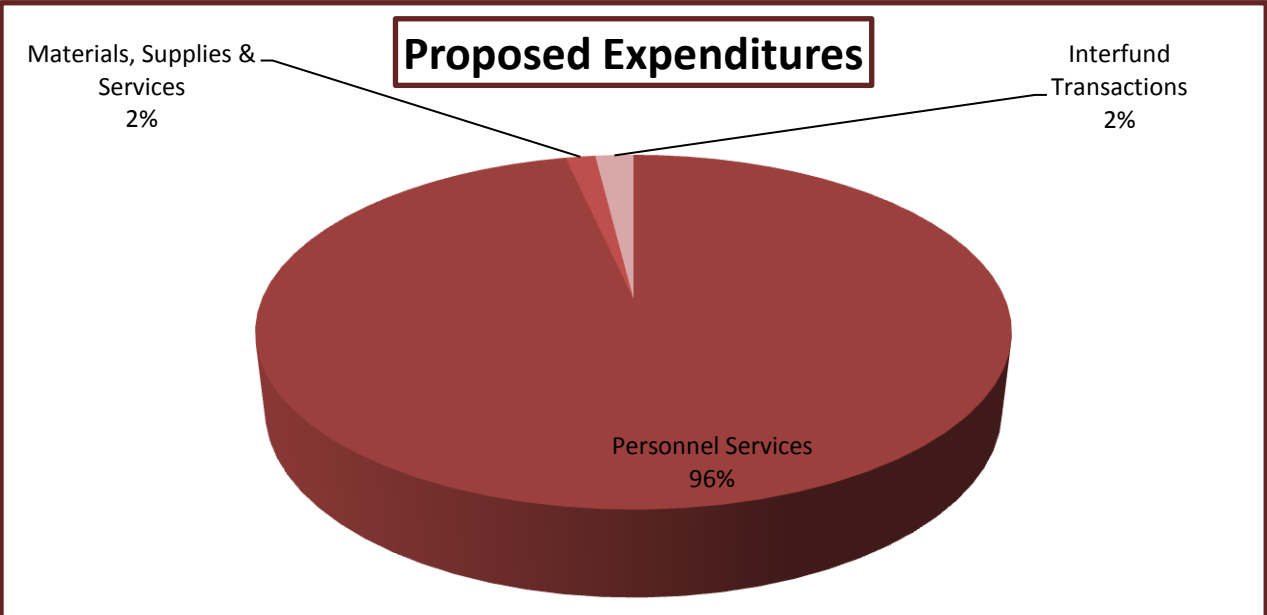
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Residential Building Permits Issued	131	175	300	275
2. Number of Basement Permits Issued	82	90	0	25
3. Number of Commercial/Churches Permits Issued	5	2	0	2
4. Number of Accessory/Misc. Permits Issued	58	45	23	35
5. Total Number of Permits Issued	276	310	323	320
6. Number of Building Inspections Performed	2,559	3,300	3,900	4,100

Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Percentage of Phone Calls Returned Within 24 Hours of the Message Being Received	N/A	N/A	NEW	NEW
2. Percentage of Reduction in Complaints Pertaining to Drainage and Compaction.	N/A	N/A	NEW	NEW
3. Percentage of Plans Reviewed with a Turnaround Time of Less than 1 Week for Residential Building Permits	NEW	NEW	95%	97%
4. Percentage of Plans Reviewed with a Turnaround Time of Less than 2 Weeks for Commercial Building Permits	NEW	NEW	100%	100%
5. Percentage of Inspections Responded to Within 48 Hours	NEW	NEW	100%	100%
6. Percentage of Inspections Responded to Within 24 Hours	NEW	NEW	95%	97%
7. Percentage of Total Permits that are for Residential Buildings	47.46%	70%	92.88%	85%
8. Percentage of Total Permits that are for Commercial/Church Buildings	1.81%	2.00%	0.00%	1.50%
9. Expenditures as a Percent of General Fund	9.57%	9.00%	5.30%	5.25%
10. Authorized Personnel as a Percent of General Fund FTEs	9.00%	9.00%	9.00%	8.90%

Building Division



SIGNIFICANT BUDGET ITEMS: Staff reduction by 0.5 FTE.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	446,125	489,985	432,349	445,967	443,559	435,083
Materials, Supplies & Services	11,473	27,141	9,472	5,950	5,144	6,885
Interfund Transactions	24,000	32,600	10,000	-	-	8,789
Capital Outlay	9,148	1,461	1,227	-	2,932	-
Expenditure Total:	490,746	551,186	453,048	451,917	451,635	450,757

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	490,746	551,186	453,048	451,917	451,635	450,757
Revenue Total:	490,746	551,186	453,048	451,917	451,635	450,757

	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	7.00	7.00	6.50	6.50	6.00	5.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	7.00	7.00	6.50	6.50	6.00	5.50

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

<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	284,487	340,791	310,767	303,846	309,261	293,010
1116 Fast Track Salaries	24,692	3,211	(584)	-	-	-
1211 Overtime	13,457	6,105	1,074	-	6,707	-
1242 Car Allowance			3,732	5,000	5,700	-
1511 FICA	4,802	5,395	4,474	-	341	-
1300 Employee Benefits	20,472	18,526	17,816	18,838	16,543	18,167
1311 Bonus	2,537	-	-	3,000	-	2,750
1521 Retirement	36,676	41,166	36,147	35,428	36,837	39,175
1541 Health Insurance	51,122	66,365	51,909	70,560	56,916	69,300
1545 Dental Insurance	5,418	5,479	4,621	6,192	4,661	5,500
1548 Vision Insurance	1,131	1,314	983	1,253	969	1,148
1512 Medicare			-	-	4,210	4,249
1561 Long Term Disability	1,331	1,633	1,410	1,850	1,415	1,784
Total:	446,125	489,985	432,349	445,967	443,559	435,083

<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2120 Interest Pd - Building Bonds		18,321	4,543	-	1,649	
2121 Dues, Subscriptions, Membership	439	441	363	500	540	2,500
2321 Travel & Training	4,013	3,855	2,704	2,000	1,090	3,000
2369 Meetings	123	304	427	250	113	
2411 Office Expenses & Supplies	2,660	2,523	1,235	-	-	
2421 Postage			-	-	-	
2431 Uniforms & Clothing	578	898	1,006	1,200	910	1,200
2513 Equipment Supplies & Maintenance	278	105	(757)	2,000	841	185
2521 Vehicle Fuel & Maintenance			(49)	-	-	
4531 Professional/Technical Services	2,936	694	-	-	-	-
5002 Misc. Services & Supplies	446		-	-	-	
Total:	11,473	27,141	9,472	5,950	5,144	6,885

<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay	9,148			-		-
7211 Building & Building Improvements			1,227		2,871	-
7410 Equipment		-		-		-
7412 Computer Equipment		1,461		-	61	-
Total:	9,148	1,461	1,227	-	2,932	-

<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	24,000	32,600	10,000	-		8,789
Other Fund Transfer				-		
Total:	24,000	32,600	10,000	-	-	8,789



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 including potholes and patch repairs, crack seal, signage, snow removal, sidewalks, curb & gutter, striping, and street sweeping.

Eagle Mountain City has over 100 paved lane miles. The Streets Division does its own pavement repairs on small to medium projects. Large projects such as roto-mill, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets. Duties include: managing repairs to streets, sidewalks, curbs, gutters and driveways caused by water breaks; crack sealing program, potholes, seal coat, overlay program; existing signage and markings; drainage utility, mow drainage channels and retention ponds. Signs are routinely inspected and repaired or replaced.

The newly completed Bobby Wren Boulevard



The Streets Division provides a safe and clean road surface for vehicular traffic, adequate visual direction and a safe, maintained, and unobstructed roadside environment on more than 136 miles of City roads. Street Services has three areas of responsibility: maintaining street quality and efficiency, drainage, and traffic. In order to ensure that drainage throughout the City is effective, sidewalks, curbs and gutters are routinely inspected. The repairs consist of grinding, lifting, or replacement. Striping is done twice a year or as needed. The Streets Division responds to snow removal as needed 24 hours a day. Street sweeping is done as needed on arterial roads and once a year on residential. Gravel roads are graded at least twice a year and are repaired with gravel or road base as needed.

Roads are correctly repaired with sub-grade material, compaction, and hot mix asphalt. Large projects that cannot be handled by the City go through a bid and contract process because of the limited amount of street employees and equipment available. A valuable resource that residents can rely on is the City hotline that can be reached 24 hours a day. Eagle Mountain City residents can expect a quick response from the Streets Division within 30 minutes of the phone call.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
3.3	1. Maintained a higher service in quality of snow removal and response to snow removal as needed 24 hours a day.
3.1, 3.3	2. Constructed <i>Porters Crossing Parkway</i> which benefits the whole City, especially The Ranches.
3.2, 3.3	3. Completed <i>Bobby Wren Blvd.</i> facilitating accessibility into Pioneer Addition.
3.1, 3.2	4. Completed the extension of Pony Express Parkway with Saratoga Springs and Utah County making Eagle Mountain more accessible.
3.3, 4.2	5. All unimproved roads have been maintained and graded with a 5% slope to maintain longevity.

Departmental Goals:

- To ensure safe roads during the winter by clearing snow immediately after snowfall.
- To continually monitor and provide maintenance to unimproved gravel roads.
- To initiate a rapid approach towards preventative maintenance, essentially preventing damage to roads while increasing longevity.
- To provide an organized snow and ice control program based on designated priorities in order to maintain safe, passable streets.
- To improve visual directions to warn and guide vehicular traffic through proper signage and pavement markings.

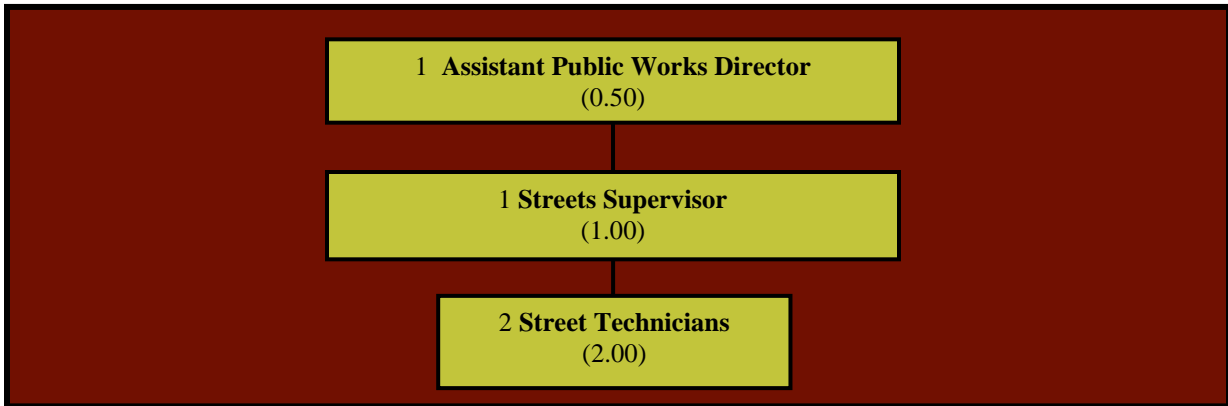
2010-2011 Performance Objectives:

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

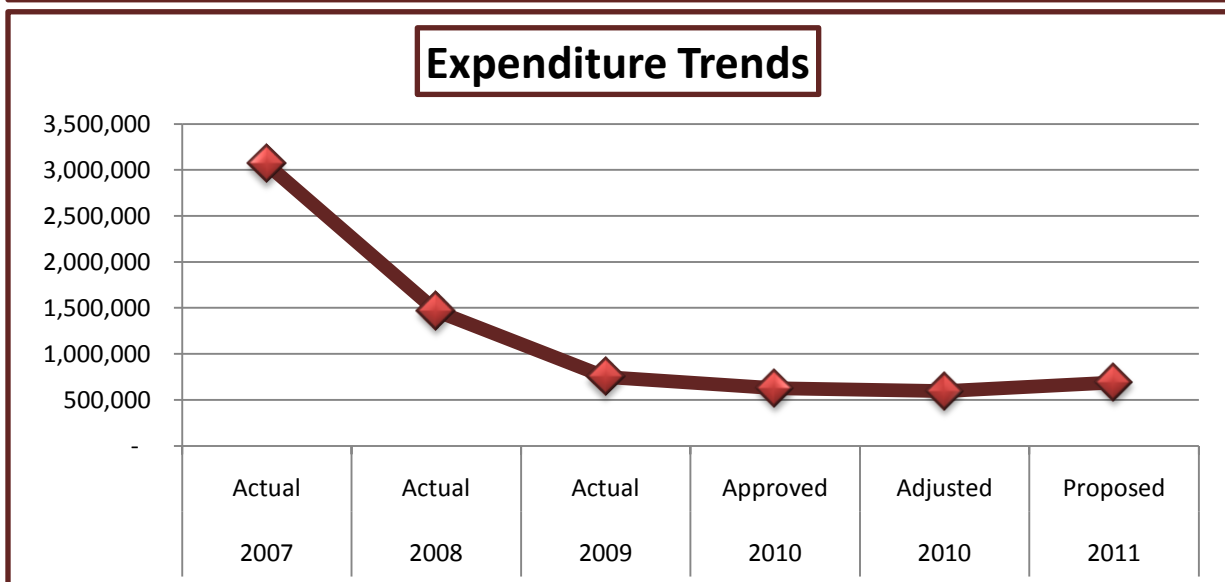
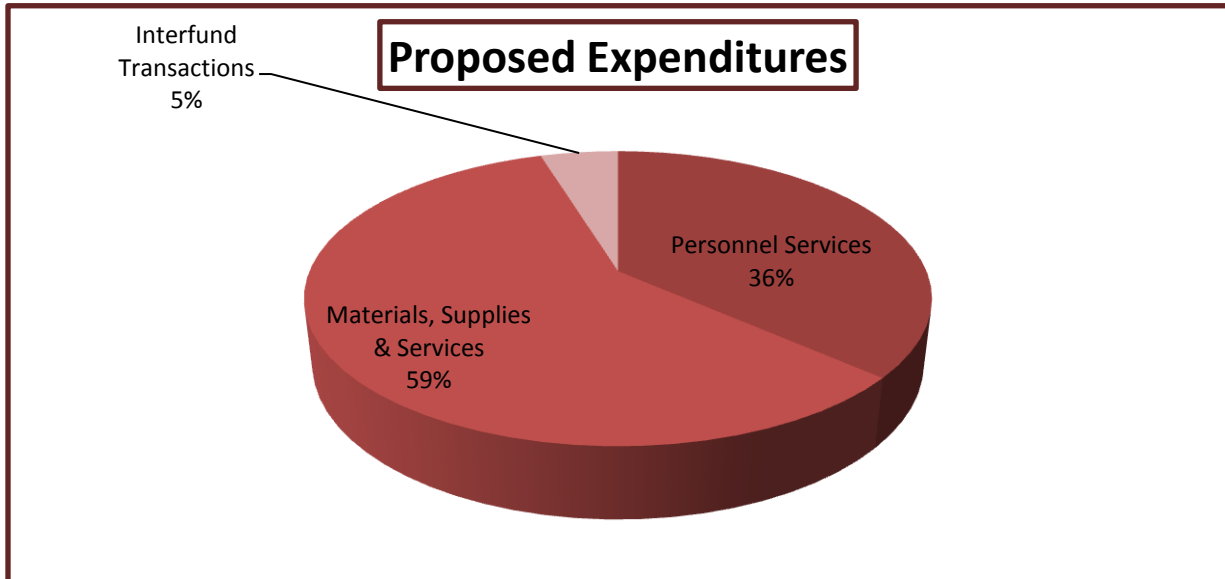
1. To increase safety on the roadways by initiating snow removal of all City streets with 2 inches of snow within 24 hours. (*City Goal 4.2, 4.3*)
2. To grade gravel roads twice a year with a 5% slope and repairing streets as needed to support preventative maintenance, ensure quality drainage and in longevity. (*City Goal 4.2, 4.3*)
3. To implement a road maintenance system for the City which will provide data and tools fitted for the issues to seek a maintenance strategy that will facilitate in ensuring appropriate measures of outputs, sufficient analysis, and effective reporting. (*City Goal 2.1, 4.3*)
4. To implement a program that will allow the City to be consistent in taking both road surveys and maintenance street surveys once a year. (*City Goal 5.1, 5.2, 5.3*)

Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$1,464,602	\$625,760	\$748,043	\$689,112
2. Number of Full-Time Equivalents	4.50	4.50	5.50	3.50
3. Total Employee Hours	9,360	9,360	11,440	7,280
4. Paved Roads (miles)	101	110	111	111
5. Gravel Roads (miles)	17	20	20	20
6. Other (Dirt) Roads (miles)	5	5	5	5
7. Total Road Miles	123	135	136	136
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Staff Hours – Snow Removal	906	902	648	568
2. Miles Plowed – Snow Removal	14,546	10,098	9,594	8,580
3. Salt – Snow Removal (Tons)	1,236	1,201	1,124	1,125
4. Asphalt Repairs (Total Sq. Ft.)	NEW	NEW	18,848	20,225
5. Material Cost – Crack Seal	NEW	NEW	\$15,523	\$18,360
6. Linear Feet – Crack Seal	NEW	NEW	129,361	130,356
7. Staff Hours – Crack Seal	NEW	NEW	567	610
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Expenditures Per Capita	\$611	\$425	\$312	\$325
2. Asphalt Repaired Sq. Ft. per FTE	New	2,036	3,427	4,149
3. Property Damage Due to Snow Removal	\$0	\$0	\$500	\$0
4. Crack Seal – Cost per Paved Mile	NEW	NEW	\$153	\$180
5. Emergency Calls Responded to w/i 30 minutes	100%	100%	100%	100%
6. Rating of <i>Road Maintenance</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	NEW	3.39	3.40
7. Authorized Personnel as a % of General Fund FTEs	17.40%	14.56%	12.13%	12.05%
8. Expenditures as a % of General Fund	13%	10%	9%	12%



SIGNIFICANT BUDGET ITEMS: \$75,828 increase (relative to last year's budget) in paved road maintenance.



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	260,959	334,753	336,046	290,661	302,303	251,160
Materials, Supplies & Services	141,305	200,954	215,993	329,100	292,370	405,028
Interfund Transactions	2,660,862	836,994	196,004	-	-	32,924
Capital Outlay	-	91,902	-	6,000	1,219	-
Expenditure Total:	3,063,126	1,464,602	748,043	625,761	595,893	689,112

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes and Revenues	3,063,126	1,464,602	748,043	625,761	595,893	689,112
Revenue Total:	3,063,126	1,464,602	748,043	625,761	595,893	689,112

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.00	4.50	5.50	4.50	4.50	3.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.50	5.50	4.50	4.50	3.50

Fund 10- General						
Sub 41 - Public Works						
Department 44100- Streets & Roads Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	153,102	214,039	219,274	179,005	191,734	144,768
1211 Overtime	37,224	30,918	24,975	20,000	22,190	25,000
1242 Car Allowance			-	-		-
1300 Employee Benefits	18,077	17,369	19,012	10,206	15,362	8,976
1511 FICA	2,738	3,508	3,422	-	201	-
1311 Bonus	2,283	-	-	2,750		1,750
1521 Retirement	22,223	28,887	28,268	19,194	24,941	19,355
1541 Health Insurance	21,616	34,857	36,178	52,920	40,306	44,100
1545 Dental Insurance	2,456	3,512	3,279	4,644	3,273	3,500
1548 Vision Insurance	488	713	702	940	704	730
1512 Medicare			-	-	2,769	2,099
1561 Long Term Disability	752	949	936	1,002	824	882
Total:	260,959	334,753	336,046	290,661	302,303	251,160
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2321 Travel & Training	1,730	1,769	2,125	3,000	1,881	3,000
2369 Meetings		79	(21)	200	-	200
2411 Office Expenses & Supplies	134	469	367	-	-	-
2431 Uniforms & Clothing	1,187	1,098	1,477	1,900	1,606	2,000
Equipment Supplies & Maintenance	5,318	5,367	13,447	26,000	18,492	26,000
2610 Buildings & Ground Maintenance			-	-		-
3111 Utilities			-	-		-
4531 Professional/Technical Services	1,230	2,019	1,254	2,000	1,735	2,000
4811 Equipment Rental/Lease	2,500	3,000	-	3,000	3,187	3,000
5002 Misc. Services & Supplies			-	-	4,635	-
5110 Street Material			-	-	19,822	-
5121 Unimproved Road Maintenance	19,687	22,738	18,375	25,000	23,308	25,000
5122 Paved Road Maintenance	69,193	105,946	178,969	200,000	161,720	275,828
5721 Snow Removal	33,020	54,752	-	50,000	52,008	50,000
9500 Repayment of SITLA Advance			-	-		-
5731 Street Sweeping	7,306	3,719	-	18,000	3,976	18,000
Total:	141,305	200,954	215,993	329,100	292,370	405,028
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7410 Equipment		91,902	-	6,000	1,219	-
Total:	-	91,902	-	6,000	1,219	-
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	39,500	161,660	45,000	-		32,924
Transfer to SID 2000-1 Fund			-	-		-
Transfer to Cap. Proj. Electric (Streetlights)	100,000		-	-		-
Transfer to Cap. Proj. Road Funds	653,544	523,636	-	-		-
Transfer to Road Debt Fund	1,867,818	151,698	151,004	-		-
Total:	2,660,862	836,994	196,004	-	-	32,924



Mission: To provide quality materials and services that fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and businesslike. We want to encourage children to develop an interest in reading and learning, and assist residents of all ages in meeting educational and personal enrichment objectives. As the community's informational center the Library hopes to anticipate and meet the informational, educational, and cultural interests and needs of our patrons.

U.S. Senator Bob Bennett encourages literacy in the new library addition



The Library acquires materials for circulation, prepares items for checkout, maintains the collection, issues library cards, and tracks usage of items. Recently, Eagle Mountain received a grant from the federal government for \$100,000 to put in place Radio Frequency Identification, or RFID. This system will keep more accurate records of the items in circulation, and as a result deter theft. Also, it will save the staff time that was previously spent reading shelves.

Through tracking which items are checked out most frequently, the Library can more precisely reflect the preferences of the community when purchasing new materials. To help the use of resources run smoothly the Library has upgraded to SirsiDynix Symphony, a library automation system that suggests ways to improve productivity, increase savings, and overall better patrons' experiences.

A major aspect of the Library's accessibility has been making resources available on-line. Currently, there are on-line testing materials to help students prepare for standardized tests. For those who wish to increase their language abilities there are programs for a variety of languages, including Japanese, American Sign Language, and Hindi. The language programming was purchased using money from a Community Library Enhancement Fund (CLEF) grant that was issued by the State.

Additionally, the Library sponsors story hour for children and adult education classes. Through teaching computer classes for seniors, the Library hopes to improve the quality of learning for its elderly patrons. Another way in which the Library hopes to better serve citizens is through a self check-out unit. This will enable patrons to check out the items for circulation more quickly, and relieve some of the pressure that is placed on part-time employees.

Over the past year, the Library facilities were expanded to better enable the staff to provide these services to the community. Because of the expansion, there was a \$33,543 increase to personnel services to pay for added coverage.

Top 5 Accomplishments from FY 2009-2010	
City Goals	Accomplishments
4.6	1. Celebrated the Library's 10 th anniversary
4.6	2. Held 10 th annual summer reading event
3.3	3. Completed work on the Library expansion
4.1, 4.2	4. Applied for and received a grant for \$95,000
4.2	5. Utah State Library re-certification received for another 3 years

Departmental Goals:

As can be seen by activities such as the summer reading event, community involvement is very important to the Library. This includes providing ways that the residents can become more educated and opportunities for people to help at the Library. The Library would like to build on its achievements of the past year, as well as the aims of community awareness and involvement, through the following goals:

- Recruit more volunteers to help meet the needs of the community.
- Increase usage of bilingual/Spanish language area.
- Offer learning classes.
- Develop staff training/goals.
- Have increased awareness of the Library and community services/resources.
- Increase patron count and circulation.

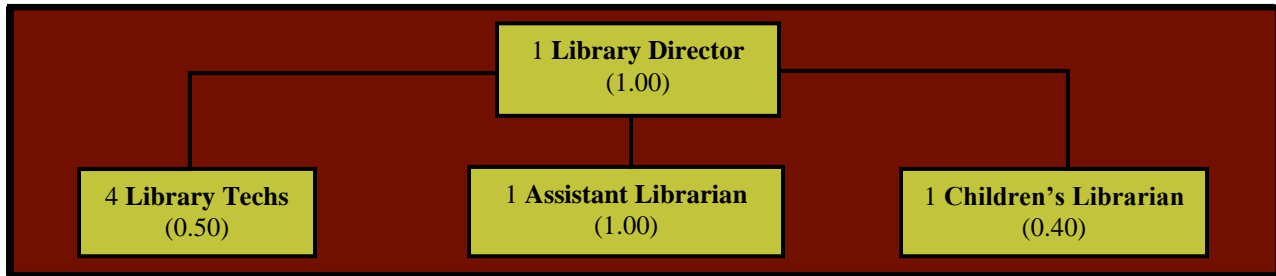
2010-2011 Performance Objectives:

The overall objective of the Library is to provide library services that are comprehensive, timely, helpful, and accessible. More specifically, the Library hopes to:

1. Host a volunteer recruitment night in the Library to discuss with potential volunteers the needs of the Library and duties that would be assigned. (*City Goal 5.1*)
2. Implement a bilingual/Spanish speaking committee to help with development of the collection. (*City Goal 4.2, 4.5, 5.1*)
3. Recruit a volunteer who would oversee community classes such as adult computer learning, teen book clubs, etc. (*City Goal 4.1*)
4. Develop a plan to assist staff with personal/professional development. This will work on a quarterly basis. (*City Goal 4.2*)
5. Implement a community bulletin board, and display local business information in foyer of the Library. (*City Goal 5.1, 5.2*)
6. Have special events, like the annual summer reading event, to promote the Library and increase awareness of its services. (*City Goal 4.5, 4.6*)

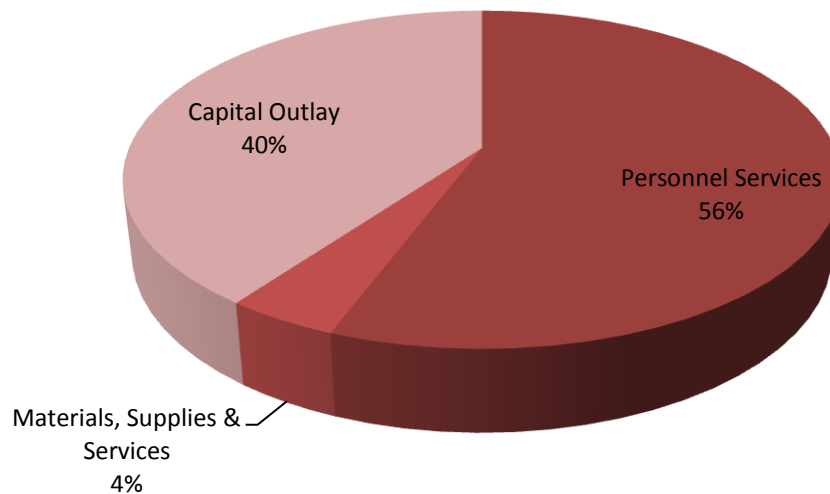
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$161,229	\$239,092	\$206,629	\$250,435
2. Number of Full-Time Equivalents	2.27	2.52	2.52	3.10
3. Number of Volunteer Hours	388	390	388	400
4. Number of Cardholders	7,130	7,350	7,558	7,800
5. Number of Items in the Library	34,389	36,000	37,141	40,000
6. Number of Spanish/Bilingual Items in the Library	N/A	N/A	New	New
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Number of Items Circulated	104,195	112,500	110,446	116,000
2. Number of Spanish/Bilingual Collection Items Circulated.	N/A	N/A	NEW	NEW
3. Number of Reference Requests	5,589	5,700	5,589	5,650
4. Number of Program Attendees	2,098	2,700	2,098	2,300
5. Number of Library Visits	40,060	42,500	40,060	41,000
6. Number of Computer Users	10,432	13,000	10,432	12,000
7. Number of People who have Volunteered	10	12	10	10
8. Total Hours Staff has Spent with Personal or Professional Enrichment Training and Activities.	100	100	100	100
9. Number of People who Attended at Least One Class Offered by the Library	N/A	N/A	NEW	NEW
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Registered Borrowers as a % of Population	31%	31%	34%	36%
2. Library Materials per Capita	1.50	2.10	5.30	7.00
3. Library Material Acquisition Costs per Resident	\$1.45	\$1.70	\$1.79	\$1.90
4. Library Cost per Capita	\$6.24	\$7.14	\$6.42	\$6.60
5. Total Cost per Library Registered Borrower	\$20.11	\$21.00	\$18.97	\$17.50
6. Average Number of Hours per Staff Member Spent with Personal or Professional Enrichment Training and Activities	20	20	20	20
7. Number of Volunteers Retained, as Measured by Volunteering at Least Once per Month for 6 Consecutive Months	N/A	N/A	NEW	NEW
8. Bi-Annual Review of Bulletin Board/Display from Patron Survey on How Much the Information has Helped Patrons.	N/A	N/A	NEW	NEW
9. Expenditures as a % of General Fund	3.41%	3.15%	2.43%	2.50%
10. Authorized Personnel as a % of General Fund FTEs	3.14%	3.50%	3.78%	3.80%
11. Rating of Services on a Scale of 1 to 5, with 1 Meaning "Very Dissatisfied" and 5 Meaning "Very Satisfied"	NEW	NEW	3.79	4.00

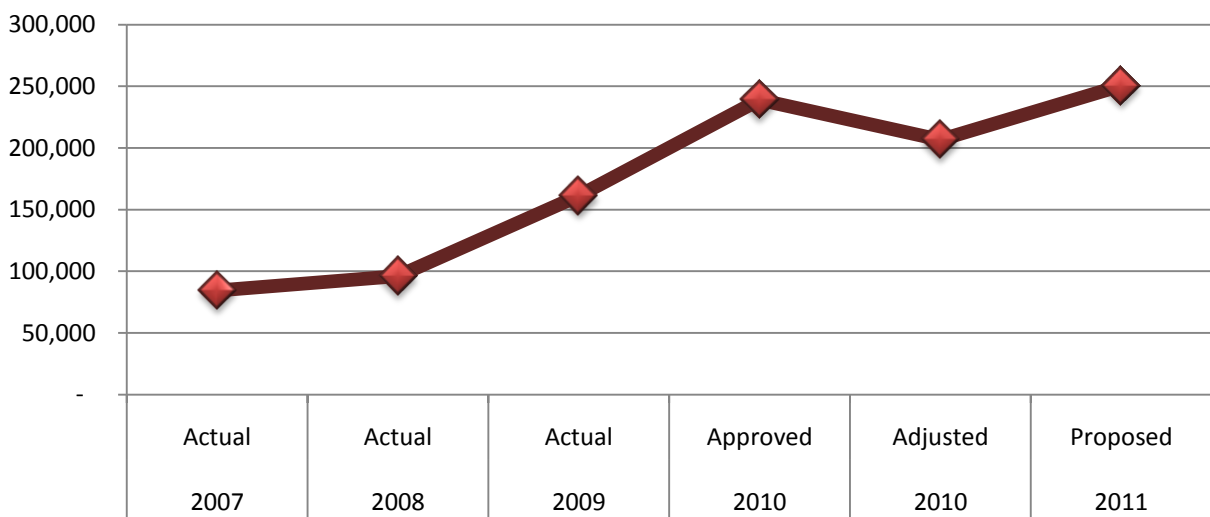


SIGNIFICANT BUDGET ITEMS: \$33,543 increase to personnel services to facilitate added coverage to library expansion.

Proposed Expenditures



Expenditure Trends



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

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	55,594	66,939	109,558	106,092	114,600	139,635
Materials, Supplies & Services	28,840	24,383	32,254	25,000	92,028	10,800
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	4,691	19,417	108,000	-	100,000
Expenditure Total:	84,434	96,013	161,229	239,092	206,629	250,435

REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
General Taxes & Revenues	84,434	96,013	161,229	239,092	206,629	250,435
Revenue Total:	84,434	96,013	161,229	239,092	206,629	250,435

PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	1.10	1.10	2.27	2.52	2.52	3.10
FTE Total:	1.10	1.10	2.27	2.52	2.52	3.10

Fund 10- General Sub 18 - Boards, Commissions and Councils Department 45800- Library Detail						
Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	38,333	-	-	-	-	-
1112 PT/Temp Seasonal Salaries		49,224	73,749	72,514	76,362	94,598
1211 Overtime	-	-	-	-	-	-
1511 FICA	1,304	1,915	2,578	2,336	1,631	1,793
1300 Employee Benefits (401k or 457)	1,894	481	2,953	1,904	3,116	4,073
1311 Bonus	507	-	-	500	150	1,000
1521 Retirement	3,073	3,361	5,622	3,580	5,977	8,782
1531 Medicare	-	-	-	-	958	1,372
1541 Health Insurance	9,141	10,587	22,000	23,520	23,804	25,200
1545 Dental Insurance	998	1,046	2,003	1,290	1,972	2,000
1548 Vision Insurance	207	217	428	261	413	418
1561 Long Term Disability	137	108	225	187	217	400
Total:	55,594	66,939	109,558	106,092	114,600	139,635
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	1,100	417	224	300	327	400
2321 Travel & Training	400	435	592	1,000	1,173	1,000
2369 Meetings		239	-	200	145	200
2411 Office Expenses & Supplies	3,751	6,444	6,561	-	76	1,000
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	5,124	1,178	1,054	2,000	1,500	1,000
2531 Mileage Reimbursement			-	-	-	-
4211 Computer Network & Data Process			-	5,500	5,800	6,200
5791 Library Materials & Books	10,122	12,132	16,160	15,000	13,508	-
5795 Library Materials From Grants	7,925	3,362	7,077	-	68,451	-
5002 Misc. Services & Supplies	418	175	-	-	-	-
Library Events			586	1,000	1,048	1,000
Total:	28,840	24,383	32,254	25,000	92,028	10,800
Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7421 Furniture	-	1,680	-	54,000		
7410 Equipment	-	3,011	19,417	54,000		100,000
Total:	-	4,691	19,417	108,000	-	100,000
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:						





Section 8: DEBT SERVICE FUNDS

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DEBT SERVICE FUNDS OVERVIEW

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

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

CITY DEBT OVERVIEW

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

The City commonly borrows funds for expensive capital projects for which enough reserve cash is not available; however, the City 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 the 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. In the future, as General Obligation Bonds may be secured, the City will ensure through its fiscal policies that the State's legal debt limit is not exceeded.

SPECIAL IMPROVEMENT DISTRICT

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

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

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

REVENUE BONDS

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

GENERAL BONDS

The City currently has no General Obligation debts.



Eagle Mountain City
Budget Summary – Total Debt Summary
 Fiscal Year 2010 - 2011

Total Debt Service Budget Summary (FY 2011)					
Bond	Issue Date	Final Due Date	Principal	Interest	Budget Year Balance
SID 2000-1	2002	2021	8,840,000	8.25%-8.35%	4,224,000
SID 98-1 (2005A)	2005	2013	6,295,000	6.25%	1,508,000
Gas & Electric Revenue	2001	2025	21,475,000	3.5%-5.0%	19,920,000
Water & Sewer Revenue	2001	2026	16,500,000	4.0%-5.0%	15,775,000
DEQ Bond	2009	2028	6,665,000	1.00%	5,582,000
Road Bond	2005	2014	1,266,000	2.52%-4.5%	1,268,014
Total			61,041,000		61,041,000



City Of Eagle Mountain
Budget Summary- Debt Service Fund
Preliminary Budget Appropriation
Fiscal Year 2011

Expenditures Sources from various Debts:

98-1 SID	\$	437,400
2000-1 SID		529,208
Gas and Electric Revenue Bond		1,561,819
Water and Sewer Revenue Bond		1,051,125
Road Bond		150862

Total Debt Service expenditures 3,730,414

Revenues:

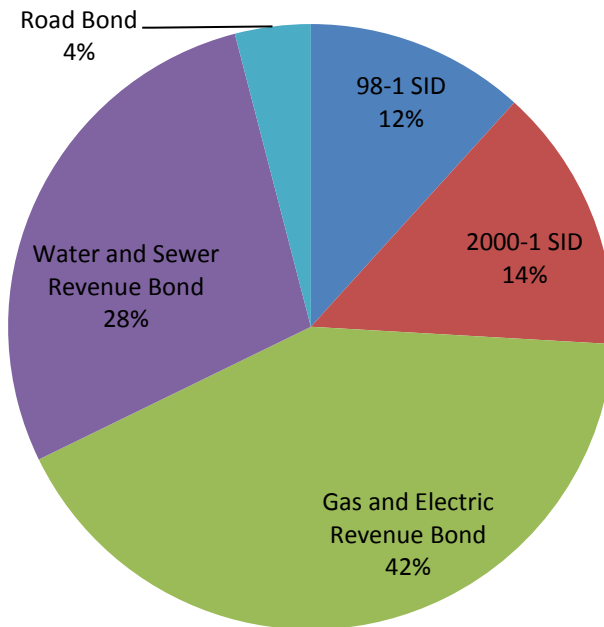
98-1 SID	437,400
2000-1 SID	529,208
Gas and Electric Revenue Bond	1,561,819
Water and Sewer Revenue Bond	1,051,125
Road Bond	<u>150,862</u>

Total Revenues	\$	3,730,414
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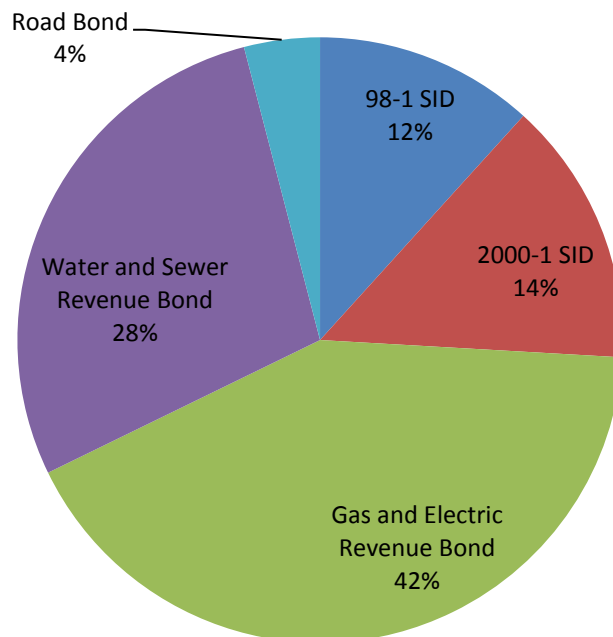
Total proposed appropriation 3,730,414

Excess/Deficit Revenues over Appropriation	\$	0
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Debt Service Expenditures



Debt Service Revenues



2000-1 SID

DEBT PURPOSE

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

DEBT SCHEDULE

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

2000-1 SID Summary			
Fiscal Year	Principal	Interest	Total
2011- 2015	2,585,000	2,652,788	5,024,525
2016-2020	3,835,000	1,397,550	4,916,163
2021	965,000	79,613	1,044,613
Total	\$ 8,840,000	\$ 6,864,681	\$ 15,704,681

Fund 74: 2000-1 SID Debt Service Fund						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
74-71-47174-8111 Principal	2,726,000	1,628,000	151,000	111,000	111,000	125,000
74-71-47174-4140 Banking Fees	30	51	15	200	30	200
74-71-47174-8121 Interest	794,724	504,684	370,175	363,276	357,638	354,008
- Restructuring Costs	-	-	-	-	-	-
- Capital Projects	-	-	-	-	-	-
- Internal Services (Administration)	32,500	30,000	30,000	30,000	30,000	30,000
74-71-47174-8151 Paying Agent Fee	39,434	27,727	25,447	5,000	22,461	20,000
74-71-74000-4121 Attorney Fees	-	-	4,524	-	8,023	-
74-71-74000-4320 Engineering Services	-	-	-	-	-	-
74-81-74000-4174 Other Bond Expense	-	57,503	1,340	-	-	-
74-81-74000-6600 Reimbursement of Equity Buy-in	-	69,711	52,864	-	-	-
74-71-74101-7320 Misc Contingency	-	-	-	-	-	-
74-71-74101-7321 Ranches PKWY/PNY Xpress PK	-	-	-	-	-	-
74-71-74101-7322 Paul Evans Trailway	-	-	-	-	-	-
Total Financing Uses:	3,592,688	2,317,676	635,365	509,476	529,152	529,208
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
74-00-34311-0000 Assessments- Collected	2,747,182	18,070	233,652	499,476	518,657	519,208
74-00-34865-0000 2000-1 SID Equity Buy In Water	384,910	35,462	27,804	-	120,153	
74-00-34866-0000 2000-1 Equity Buy In Transportation	356,563	46,504	35,971	-	142,252	
74-00-34867-0000 2000-1 Equity Buy In Parks & Trails	239,470	36,195	13,950	-	56,730	
74-00-37010-0000 Interest Earning	156,880	61,052	18,692	10,000	8,151	10,000
- Transfer In General Fund	-	-	-	-		
- Equity Buy In	-	-	-	-		
- Bond Proceeds (Fund Balance)	-	-	-	-		
74-00-37011-0000 Interest Income- Special Access	-	-	-	-		
Total Financing Sources:	3,885,005	197,283	330,069	509,476	845,943	529,208
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	292,317	(2,120,393)	(305,296)	-	316,791	-
Fund Balance (Deficit)- Beginning:	(20,000)	272,317	(1,848,076)	(2,153,371)	(2,153,371)	(1,836,580)
Fund Balance (Deficit)- Ending:	272,317	(1,848,076)	(2,153,371)	(2,153,371)	(1,836,580)	(1,836,580)

2005 A SID (SID 98-1)

DEBT PURPOSE

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

DEBT SCHEDULE

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

2005A (98-1 SID) Summary			
Fiscal Year	Principal	Interest	Total
2011-2015	2,620,000	334,374	2,954,374
Total	\$5,440,000	\$1,443,125	\$6,883,125

Fund 71: 2005A SID Debt Service Fund							
EXPENDITURES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
71-00-47171-8111	Principal	1,869,000	345,000	124,000	540,000	112,000	315,000
71-00-47171-8121	Interest	263,125	703,085	102,000	173,375	94,250	87,250
	- Internal Services (Administration Fee)	15,500	15,000	19,000	19,000	19,000	20,000
71-00-47171-4140	Banking Fees	30	150	30	150	-	150
71-00-71000-4320	Engineering Services	-	-	-	-	-	-
71-00-71101-7320	SID 98-1 Construction Fund	-	-	-	-	-	-
71-81-71000-4121	Attorney Fees	-	-	1,134	-	-	-
71-00-47171-8151	Paying Agent Fee	27,528	10,000	11,437	15,000	16,338	15,000
Total Financing Uses:		2,175,183	1,073,235	257,601	747,525	241,588	437,400
REVENUES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
71-00-34311-0000	Assessments- Collected	2,296,727	97,390	76,983	737,525	132,225	427,400
71-00-34855-0000	Equity Buy-In/Impact Fee	149,315	30,492	23,870	-	71,610	
71-00-34856-0000	98-1 SID Equity Buy In Trans	134,999	23,940	19,784	-	57,456	
71-00-34857-0000	98-1 SID Equity Buy In SW	16,487	3,120	3,549	-	6,552	
71-00-34858-0000	98-1 SID Equity Buy In Power	(366)	15,738	14,786	-	30,195	
71-00-34865-0000	98-1 SID Equity Buy In Water	14,014	19,448	15,730	-	47,762	
71-00-39111-0000	Bond Proceeds	-	-	13,045	-		
71-00-37011-0000	Interest Income- Special Assessments	-	-	-	-		
71-00-37011-0000	Interest Income	76,635	39,890	-	10,000	4,845	10,000
Total Financing Sources:		2,687,811	230,018	167,747	747,525	350,645	437,400
BALANCE SUMMARY		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		512,627	(843,217)	(89,854)	-	109,057	
Fund Balance (Deficit)- Beginning:		1,757,659	2,270,286	1,427,069	1,337,215	1,337,215	1,446,272
Fund Balance (Deficit)- Ending:		2,270,286	1,427,069	1,337,215	1,337,215	1,446,272	1,446,272

WATER & SEWER REVENUE BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

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

Fund 76- Water & Sewer Bond Debt Service						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
76-71-4 Principal	220,000	235,000	385,000	340,000	340,000	280,000
76-71-4 Interest	452,755	441,123	395,062	774,726	387,633	761,125
- Transfer to Water Fund Operations	-	-	39,896	-		
- Transfer to Water Capital Projects	-	-	33,325	-		
- Transfer to Sewer Fund Operations	-	-	-	-		
76-71-4 Paying Agent Fee	9,600	15,000	5,600	10,000	4,800	10,000
Total Financing Uses:	682,355	691,123	858,883	1,124,726	732,433	1,051,125
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
76-00-3 Transfer In from Water Fund	520,000	530,000	-	560,916	560,916	534,119
76-00-3 Transfer In from Sewer Fund	326,000	335,000	-	353,020	444,618	437,006
76-00-3 Bond Proceeds-Capitalized Interest	-	-	1,218,171	-	2,646,829	
- Interest	-	-	6,501	-	4,332	
- Transfer in from Water Impact Fee	-	-	-	400,000		-
- Transfer in from Sewer Impact Fee	-	-	-	90,064		80,000
Total Financing Sources:	846,000	865,000	1,218,171	1,404,000	3,656,695	1,051,125
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	163,645	173,877	359,288	279,274	2,924,262	0
Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
Fund Balance (Deficit)- Ending:	163,645	173,877	359,288	279,274	2,924,262	0

DEQ BOND

DEBT PURPOSE

The DEQ Bond was used to fund the construction of the new Wastewater Treatment Plant.

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%.

DEQ BOND			
Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2011	60,000	43,000	170,870
2012	72,000	45,000	181,820
2013	80,000	45,000	193,650
2014	107,000	50,000	219,350
2015	133,000	50,000	243,780
2016	160,000	50,000	273,950
2017	190,000	55,000	301,800
2018	220,000	55,000	329,350
2019	250,000	55,000	361,600
2020	280,000	60,000	388,500
2021	315,000	60,000	420,100
2022	350,000	60,000	451,350
2023	370,000	60,000	467,250
2024	400,000	60,000	492,950
2025	435,000	60,000	523,350
2026	470,000	60,000	553,400
2027	500,000	60,000	578,100
2028	540,000	60,000	612,500
2029	650,000	60,000	656,500
Total	16,115,000	12,556,611	7,420,170

Fund 69: DEQ Loan							
EXPENDITURES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
	Principal	-	-	78,000	144,650		105,000
	Interest	-	-	66,650	-	53,032	64,820
	Paying Agent Fee	-	-	-	-		-
Total Financing Uses:		-	-	144,650	144,650	53,032	169,820
REVENUES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
76-00-38152-0000	Transfer In from Sewer Fund	-	-	144,650	144,650	53,032	169,820
Total Financing Sources:		-	-	144,650	144,650	53,032	169,820
BALANCE SUMMARY		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	-	-	-	-		-
	Fund Balance (Deficit)- Beginning:	-	-	-	-		-
	Fund Balance (Deficit)- Ending:	-	-	-	-		-

GAS & ELECTRIC REVENUE BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

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

Fund 75- Gas & Electric Bond Debt Service							
EXPENDITURES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
75-71-47175-8111	Principal		460,000	515,000	580,000	580,000	645,000
75-71-47175-8121	Interest	966,244	966,244	950,144	932,119	932,119	911,819
75-71-47175-8155	Letter of Credit Fee	-	-	-	-	-	-
75-71-47175-8156	Remarketing Fee	-	-	-	-	-	-
75-71-47175-8151	Paying Agent Fee	10,367	5,250	2,000	5,000	2,000	5,000
	Restructuring Cost	-	-	-	-	-	-
Total Financing Uses:		976,611	1,431,494	1,467,144	1,517,119	1,514,119	1,561,819
REVENUES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
75-00-38153-0000	Transfer In from Electric Fund	715,000	1,000,000	1,000,000	900,000	900,000	692,546
75-00-37010-0000	Interest Earnings	13,596	9,822	11,288	15,000	2,033	10,000
75-00-38155-0000	Transfer In from Gas Fund	412,000	645,931	710,000	845,000	845,000	639,273
75-00-39000-0000	Bond Proceeds	-	-	-	-		-
	Transfer in from Electric Impact Fee	-	-	-	-		220,000
	Transfer in from Gas Impact Fee	-	-	-	-		-
Total Financing Sources:		1,140,596	1,655,753	1,721,288	1,760,000	1,747,033	1,561,819
BALANCE SUMMARY		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	163,985	224,259	254,144	242,881	232,915	0
	Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
	Fund Balance (Deficit)- Ending:	163,985	224,259	254,144	242,881	232,915	0

ROAD BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

Fund 79- Road Bond							
EXPENDITURES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
79-00-47179-8111	Principal	108,000	111,000	115,000	119,000	119,000	123,000
79-00-47179-8121	Interest	42,980	39,448	35,520	31,137	31,137	26,362
79-00-47179-8151	Paying Agent Fee	1,250	1,250	1,250	1,500	7,550	1,500
Total Financing Uses:		152,230	151,698	151,770	151,637	157,687	150,862
REVENUES		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
79-00-38100-0000	Transfer In From General Fund- Streets	153,000	151,698	151,002	151,637	150,137	150,862
Total Financing Sources:		153,000	151,698	151,002	151,637	150,137	150,862
BALANCE SUMMARY		2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	770	-	(768)	-	(7,550)	-
	Fund Balance (Deficit)- Beginning:	4,948	5,718	5,718	4,950	4,950	(2,600)
	Fund Balance (Deficit)- Ending:	5,718	5,718	4,950	4,950	(2,600)	(2,600)



Section 9: CAPITAL FACILITIES FUND

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CAPITAL FACILITY BUDGET

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

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

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

CAPITAL FACILITY PLANNING

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to over 24,000 residents. The City's challenge with capital facilities is the construction of new facilities to ensure that there is adequate capacity to serve residents.

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

IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGET

FY 2011 Capital Projects	Proposed Capital	Budget Impacted	Expected Impact
Streets			
Salt Pads	20,000	Streets	Operational impact will be a reduction in wasted road salt, so this improvement will save the General Fund money over time.
Silverlake Storm Drain	50,000	Streets/stormdrain	The City is already already hiring 1FTE to maintain the storm drain systems. This addition to the system would nominally effect the operational budget. Improvement of the overall storm drain system, however, can significantly decrease streets maintenance costs over time.
Pulverize and Repave	205,000	Streets	This refers to much needed street maintenance around the City. This will not increase personnel or maintenance costs beyond the scope of the project.
Total Street Expenditures	275,000		
Parks			
Smith Ranch Park	160,000	Parks	This project is a substantial park improvement. Addint approximately 2 acres of playing fields. Impact of this project would impact the budget immediately, and would greatly increase our landscape maintenace, chemicals & fertilizers, and supplies & maint
Mid-Valley Park	591,000	Parks	This project is a substantial park improvement. Addint approximately 6 acres of playing fields, including 4 baseball/softball diamonds. Impact of this project would impact the budget immediately, and would greatly increase our landscape maintenace, chemicals & fertilizers, and supplies & maintenance line items by approximately 40% respectively, or roughly \$4,000 combined.
Walden Park Retention Pond	50,000	Parks	This project will complete Waldon Park, adding some additional playing area and removing an eye-sore. The area in question is not large enough to cause a significant impact to the operational budget.
City Center Trails	150,000	Parks	This project will slightly increase the maintenance budget for parks. Currently we contract many of these services out, and the addition of these trails should not cause a significant increase. However, whatever increase is realized, it would be an immediate impact to the budget.
Total Park Expenditures	951,000		
Energy			
Substation	4,500,000	Electric	A new substation would not impact the operating budget significantly until the next budget cycle, where preventative maintenace would begin. No additional personnel would be required to operate or maintain the substation.
Land Purchase	1,506,500	Electric	This land purchase is for future capital projects. The land will present no impact to the operational budget until it is developed.
Energy Building	1,000,000	Energy	The Energy building would increase the utility budget for the Energy Division, as well as the building maintenance line item. No additional personnel would be required to operate or maintain this facility. Its purpose is to house the Energy Division's equipment and provide additional office space for their employees.
Total Energy Expenditures	7,006,500		
Water			
South Service Area PRV	100,000	Water	This project is a system upgrade for the water infrastructure in the South Service Area. This upgrade will have minimal impact on the operational budget.
Total Water Expenditures	100,000		





City Of Eagle Mountain
Budget Summary- CAPITAL PROJECTS FUND
Budget Appropriation
Fiscal Year 2011

Revenue Sources:

General Fund	\$	1,137,000
Gas & Electric		7,081,500
Water		350,000
Sewer		-
Total revenues	\$	8,568,500

Total appropriable revenues	<u>8,568,500</u>
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Expenditures:

General Fund	\$	1,226,000
Gas & Electric		7,081,500
Water		350,000
Sewer		-

Total expenditures	\$	8,657,500
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Excess/Deficit Revenues over Appropriation		-89,000
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Total proposed appropriation	<u>8,568,500</u>
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GENERAL FUND (CAPITAL PROJECTS)

SYSTEM OVERVIEW:

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

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

FUTURE FACILITIES:

General Fund facilities include the following projects:

Roads:

- | | |
|---------------------------------|-----------|
| • Pulverize and Repave Projects | \$205,000 |
| • Silverlake Storm drain | \$50,000 |
| • Salt Pads | \$20,000 |

Parks:

- | | |
|------------------------------|-----------|
| • Smith Ranch Park | \$160,000 |
| • Mid-Valley Park | \$591,000 |
| • Walden Park Retention Pond | \$50,000 |
| • City Center Trails | \$150,000 |

Fund 47- Capital Projects- General Fund
Department- 0

EXPENDITURES	2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
Streets						
Eagle Mtn. Blvd. Chip Seal						-
Salt Pads						20,000
Silverlake Storm Drain						50,000
Pulverize and Repave			62,809			205,000
Mt. Airey Blvd.			220,856			
Porters Crossing			856,683		12,161	
Eagle Mtn. Blvd. Slurry Seal			33,676	259,000		
Appaloosa			47,386			
Ranches Parkway Project		61,484	30,165			
Smith Ranch Road				350,000	137,652	
Bobby Wren Blvd. Construction				250,000	353,384	
Ranches Parkway Extension				200,000		
Other Road Projects		27,270			218,802	
Parks						
Mt. Airey Park		600	16,469		27,428	
Smith Ranch Park						160,000
Eagle Point			74,816			
Sweetwater South Island				9,500		
Silverlake Amphitheater Storm Drain				18,000	15,952	
Mtn. View Park				28,200	27,436	
Eagle Point Entrance				9,000	4,539	
Porters Crossing Central Island				11,000		
Nolan Park			5,499			
Parks/Trails Improvement		5,382				
Parks Capital Projects		24,598	119,187			
Mid Valley Park			269,541	400,000		591,000
Pony Express Park			73,378			
Pioneer Park		65,918				
Overland Trails Park			29,235			
Walden park						
Walden park retention pond			20,420			50,000
City Center Trails						150,000
Garbage Containers- Equipment						
Skate Park			386,224		26,882	
Sweet water Trail		72,442	393,393	12,000	4,970	
Rodeo Equipment					92,112	
Bike Park			5,534			
Misc. Parks					12,000	
Other GF Projects						
Library Capital Project			10,806	300,000	221,786	
Splash Pad			-	250,000		
Land Purchase			4,573			
Fire Station #2 (Expansion)		49,673	772,870		41,244	
Fire Station #3		273,736	-			
Parks/Trails Study			94,450			
Transfers						
Transfer to General Fund					170,000	
Transfer to SID 97-1 & 98-3		331,350				
Expenditure Total:	-	912,453	3,527,969	2,096,700	1,366,349	1,226,000
REVENUES	2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
00-33110-0000 UDOT Grant (sweetwater trail)				-		
Stake Parks and Trails Grant Reimbursement		523,636				
Transfer from General Fund				258,700		300,000
General fund capital projects fund balance					2,176,804	
Transfer fund balance from Telecom fund					277,129	
00-38174-0000 Transfer from SID 2000-1 Fund					365,056	
Transfer from impact fee fund (Transportation)				500,000		
Transfer from impact fee fund (Parks)			703,045	600,000		
Transfer from impact fee fund (Public Safety)			52,000			50,000
Transfer from impact fee fund (Stormwater)			700,000	338,000		
Reimbursement from impact fee fund (Streets)					50,000	
Reimbursement from impact fee fund (Parks)						300,000
Reimbursement from impact fee fund (Public Safety)						
Reimbursement from impact fee fund (Stormwater)					329,000	
00-33110-0000 EDI Federal Grant Proceeds			198,000	400,000	-	412,000
School Grant			-			75,000
Interest Revenue		3,451	1,034		563	
Dev Agreements					25,000	
Park Donations Restricted					3,000	
Contributions - General		19,000				
Contributions From Developer		112,593	51,967			
Revenue Total:	-	658,680	1,706,046	2,096,700	3,226,552	1,137,000
BALANCE SUMMARY	2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing	-					
Sources over Financing Uses:	-	(253,773)	(1,821,923)	-	1,860,204	(89,000)
Fund Balance (Deficit)- Beginning:	-	1,801,485	1,547,712	(274,211)	(274,211)	1,585,992
Fund Balance (Deficit)- Ending:	1,801,485	1,547,712	(274,211)	(274,211)	1,585,992	1,496,992

NATURAL GAS

SYSTEM OVERVIEW

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



FUTURE FACILITIES

No capital projects planned for FY 2011.

ELECTRICAL

SYSTEM OVERVIEW

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



FUTURE FACILITIES

Future electrical facilities include the following:

• Substation	\$4,500,000
• Land Purchase	\$1,506,500
• SWCA	\$75,000
• Energy Building	\$1,000,000

Fund 44- Gas and Electric Utilities**Department- 0**

EXPENDITURES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
	Utility Administration Building Construction						
	Utility Operations Building Construction						
	SR73 12.47KV Feeder				350,000	106,397	
44-81-44000-7000	Bobby Werren Power Project			5,963		20,678	
	Streetlights	74,100					
	Loop Lone Tree Regulator Station With Ranches/ Pony Express	53,417					
	138 KV line (Electical Distribution)		2,500,000	333,215		62,004	
	Substation		3,500,000		4,500,000		4,500,000
	Gas Tap						
	Showdown Improvements						
	South Power Project	17,204					
	16" Gas Steel line			31,150		4,965	
	North Ranch Gas Line			463,379			
	Land Purchase						1,506,500
	SWCA						75,000
	Cedar Pass Ranch 2" Gas Line			52,589			
	Energy Building						1,000,000
	Sweetwater Gas Extention			70,414			
	Transfer to SID 97-1	92,000					
	Transfer to SID 93-3	239,000					
Expenditure Total:		144,721	6,000,000	956,710	4,850,000	194,043	7,081,500
REVENUES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
44-00-39110-0000	Bond Proceeds- Gas & Electric Construction Fund		610,000		4,500,000	-	4,500,000
44-00-38110-0000	Transfer in from the General Fund	100,000		40,000			
44-00-38153-0000	Transfer In from Electric Utility Fund		999,114		350,000	-	1,581,500
44-00-38155-000	Transfer In from Gas Utility Fund	50,000					
	Electric Fund Balance						750,000
	Grant Revenue						250,000
	Gas and Electric Bond		4,390,886				
Revenue Total:		150,000	6,000,000	40,000	4,850,000	-	7,081,500
BALANCE SUMMARY		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	-	-	-	-	-	-
	Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
	Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

WATER

SYSTEM OVERVIEW

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



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

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

FUTURE FACILITIES

- | | |
|----------------------|-----------|
| • SSA PRV | \$100,000 |
| • Water Re-use study | \$250,000 |

Fund 48- Capital Projects-Water Utility
Department- 0

EXPENDITURES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
81-44100-7001	NSA Water System Upgrades-			-	510,000	26,371	
	SSA PRV			-	100,000		100,000
7002	Well #1 Upgrades		900,000	-			-
7003	Test Wells	653,506		-			-
7004	Well #4		1,360,000	-		11,281	-
7005	Tank #5		2,750,000	2,161	2,248,444	1,416,053	-
	Well #2		1,000,000	-			-
	Tank #2		200,000	-			-
	CWP Water Shares			-	1,537,500	1,537,500	-
	CWP Pump Station Design			-			-
	Water Reuse study			-			250,000
	Well #5		2,535,000	-		141,096	
	Sweetwater Storm Drain			-			
Expenditure Total:		653,506	8,745,000	2,161	4,395,944	3,132,301	350,000
REVENUES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
00-39111-0000	Bond Proceeds	-	7,278,865		1,537,500	-	
	Developer Contribution for Test Wells (Hidden Valley North)		250,000			-	
	Grant for Water Re-use study					-	250,000
	Transfer In from Water Utility Fund		1,216,195		610,000	-	100,000
	Impact Fees			2,279,731	2,248,444	2,248,444	
	Interest Income	33,816		28,018		-	
Revenue Total:		33,816	8,745,060	2,307,749	4,395,944	2,248,444	350,000
BALANCE SUMMARY		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	-	-	-	-	-	-
	Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
	Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

WASTEWATER

SYSTEM OVERVIEW

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



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

FUTURE FACILITIES

There are no sewer projects planned for FY2011.

Fund 49- Capital Projects-Sewer Utility
Department- 0

EXPENDITURES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
49-41-44100-7000	Sewer Treatment Plant		432,661	5,785,354	4,800,000	4,155,683	-
49-81-44100-7001	South Service Trunk Line		65,318				-
49-4152000-7111	Capital Outlay(Land Purchase)	-	3,500				-
Expenditure Total:		-	501,479	5,785,354	4,800,000	4,155,683	-
REVENUES		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
	Bond Proceeds/Grant		7,450,000	477,900			-
	Interest Earnings			679			-
	Contributions from Developers					280,428	-
	Transfer In from sewer utility fund		-		4,800,000		-
49-00-38152-0000	Transfer from sewer impact fee fund			1,210,367			-
Revenue Total:		-	7,450,000	1,688,946	4,800,000	280,428	-
BALANCE SUMMARY		2007 Actuals	2008 Actuals	2009 Actuals	2010 Approved	2010 Adjusted	2011 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	-	-	-	-		-
	Fund Balance (Deficit)- Beginning:	-	-	-	-		-
Fund Balance (Deficit)- Ending:		-	-	-	-		-



Section 10: ENTERPRISE FUND

ENTERPRISE/UTILITY FUNDS	270
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ENTERPRISE/UTILITY FUNDS

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

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

LEVELS OF SERVICE

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

Residents were asked to rate their satisfaction of the City services using a 1 to 5 Likert scale, with 1 being very dissatisfied and 5 being very satisfied. The results show that the City has maintained a fairly high and constant average across the board with its solid waste service at 4.05, drinking water service at 3.79, sewer service at 3.79, electric utility service at 3.82, and natural gas utility service at 3.81. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

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

City Of Eagle Mountain
Budget Summary- ENTERPRISE FUND
Preliminary Budget Appropriation
Fiscal Year 2011

Revenue Sources from various Enterprises:

Solid Waste	\$	821,000
Water		2,726,615
Sewer		2,363,285
Gas		4,824,000
Electric		7,428,395
Stormwater		156,000
Golf		205,000

Total revenues	\$	18,163,295
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Total fund Balance- (from previous year)

Total appropriable revenues		18,163,295
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Expenditures:

Solid Waste	\$	815,000
Water		2,291,092
Sewer		2,235,195
Gas		4,407,604
Electric		6,352,549
Stormwater		155,990
Golf		205,000

Total expenditures	\$	16,101,441
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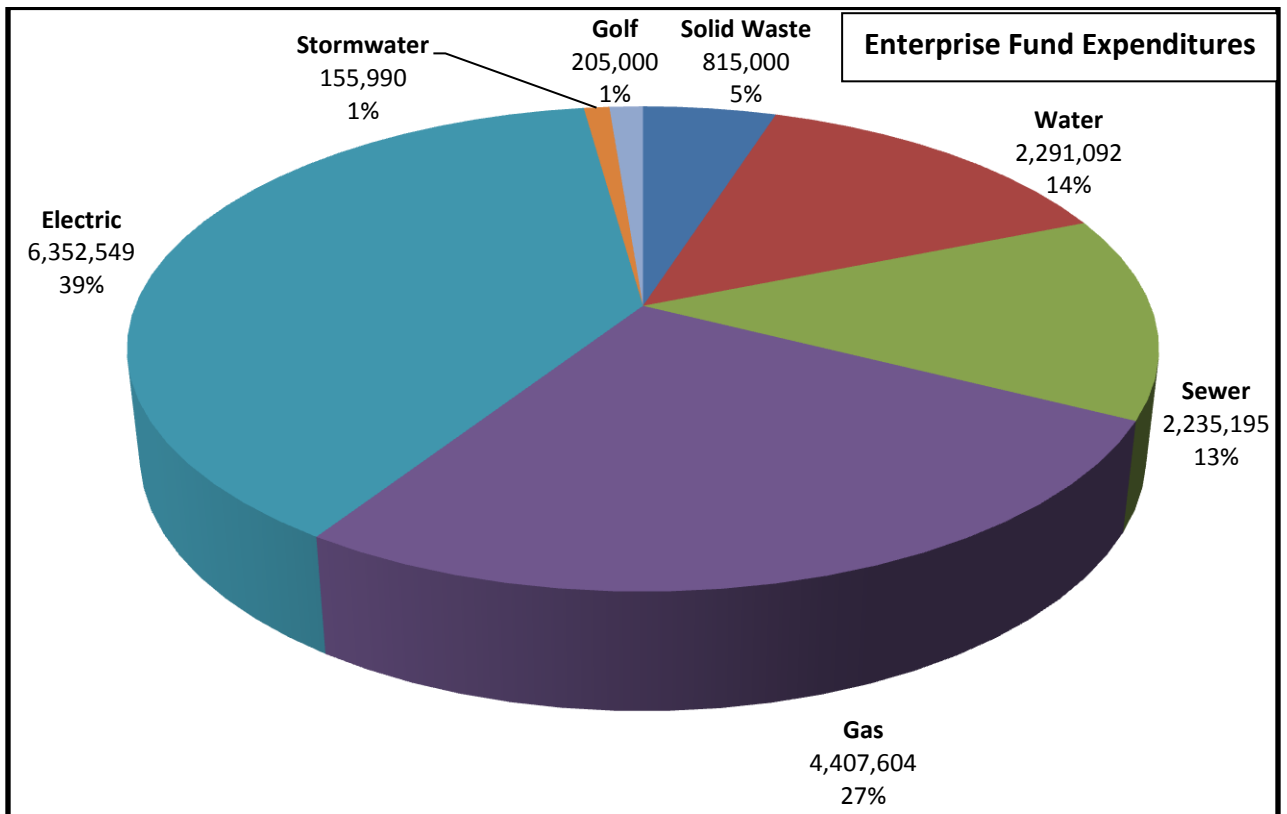
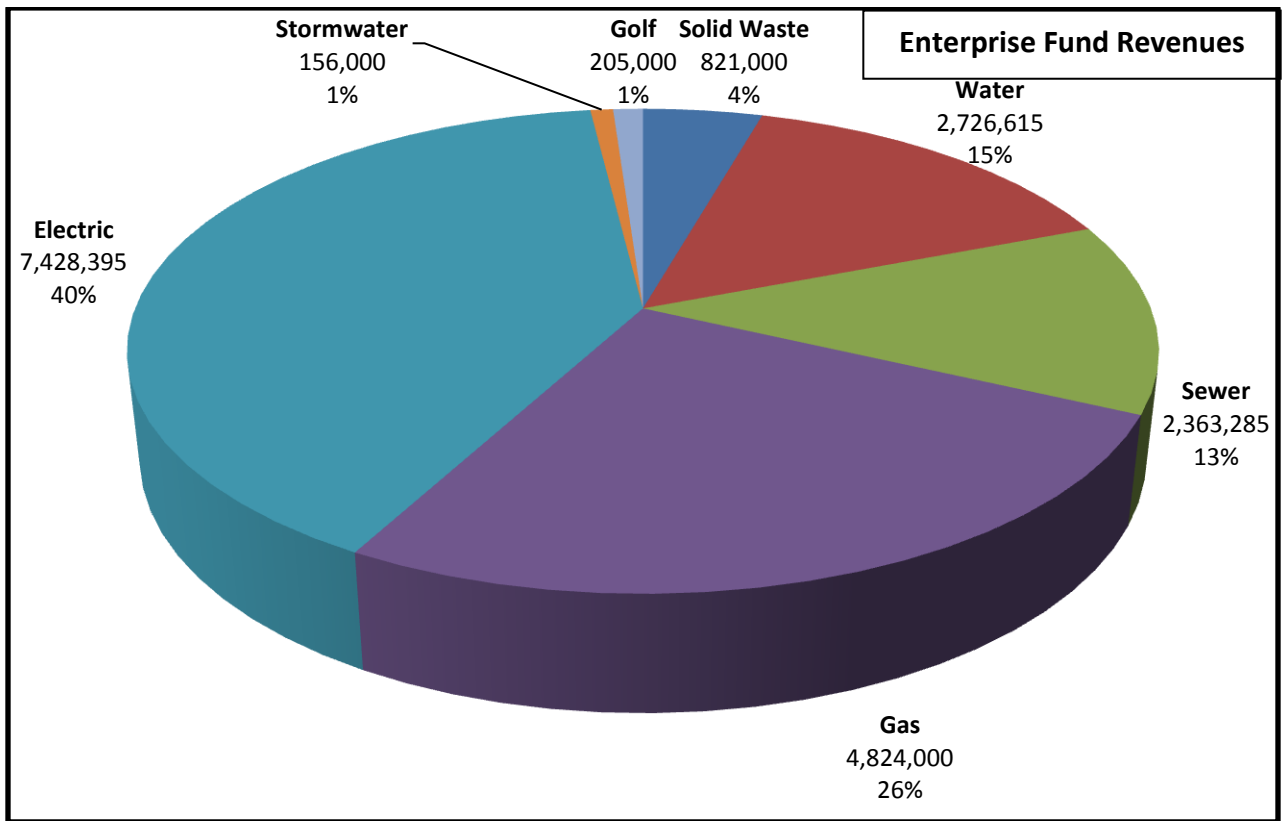
Other Financing Uses:

Debt Service		0
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Transfer to capital projects fund		0
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Total proposed appropriation		16,101,441
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Excess/Deficit Revenues over Appropriation	\$	2,061,854
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Mission: The City entered into a contract with ACE, negotiating a lower monthly cost for the disposal of solid waste for residential and publicly owned properties.

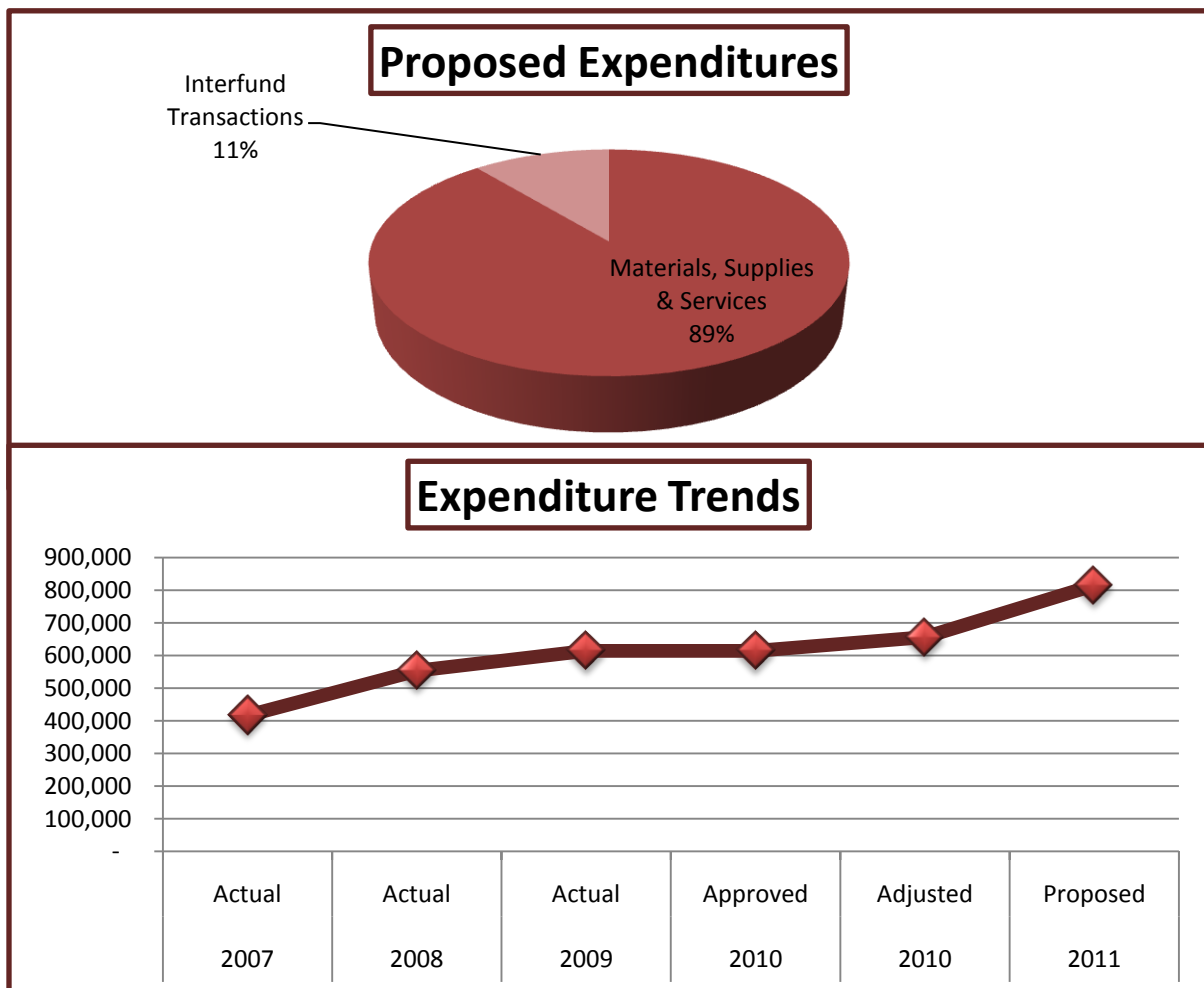
ACE offers cost effective disposal and recycling service for Eagle Mountain City

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). ACE provides all other services, including recycling, managing customer service issues and delivering new and additional garbage cans.



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

SIGNIFICANT BUDGET ITEMS: The City has instituted a curbside recycling program.



Solid Waste Division

Fund 57- Solid Waste Summary						
Department- 0						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	416,128	553,021	614,037	614,037	656,494	725,000
Interfund Transactions	-	-	-	-	-	90,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	416,128	553,021	614,037	614,037	656,494	815,000
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
57-00-35700-0000 YEC Audit Adjustment & Accrual	-	47,848	-	-	-	-
57-00-35999-0000 Utility Billing- Solid Waste	413,416	529,436	643,416	644,223	673,222	821,000
Revenue Total:	413,416	577,284	643,416	644,223	673,222	821,000
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(2,713)	24,263	29,379	30,186	16,728	6,000
Fund Balance (Deficit)- Beginning:	-	(2,713)	21,550	21,550	51,736	68,464
Fund Balance (Deficit)- Ending:	(2,713)	21,550	50,929	51,736	68,464	74,464
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Administrative Charge	-	-	-	-	-	90,000
Transfer to Other Fund	-	-	-	-	-	-
Total:			-	-	-	90,000
Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2620 Solid Waste Disposal Contract	416,128	553,021	614,037	603,313	656,494	725,000
Total:	416,128	553,021	614,037	603,313	656,494	725,000

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

The Water Utility Division ensures the quality and safety of the City's water by performing daily chlorination sampling, daily well inspections, monthly bacteria sampling, and other sampling required by the state. Eagle Mountain City tests five samples of water a 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.

This division is also primarily responsible for the treatment of surface and ground water 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. This year, the City implemented a new Supervisory Control and Data Acquisition (SCADA) program, shifting towards a UNIX/QNX based version. This new direction will ensure security and stability within both the computerized system and electrical components which help support the Water System services. The SCADA program maintains and 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.

The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspection and reinspection are performed for each business annually. Citations are issued to those in violation of City ordinances and State regulations. Residents' water shut-off boxes are checked and repaired if necessary. Personnel perform onsite 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.

The Water Division monitors and operates the water distribution system to ensure storage tank levels are adequate for disinfection and fire protections. Distribution pumps are operated to provide adequate water supply and pressure. The lift station and pumping stations are operated and monitored to ensure equipments is operating correctly to prevent failures that would cause a sewage spill.

Water Well #5 construction site



<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.4	1. Completed construction on Water Well #5, which is the biggest in the City, with the ability of pumping 3,500 gallons/min.
4.4	2. Transitioned Water Well #4 into beneficial use: due to hydrogen sulfate, this well was re-piped and dedicated as an irrigation system.
4.4	3. Completed construction on Water Tank #5, adding 2 million gallons of additional storage to the City.
3.3, 4.4	4. Increased pressure to Meadow Ranch residents, an outlier community, by adding additional pipes and re-piping the system from Tank #4.
4.2	5. All operators became certified to the minimum required level.

Departmental Goals:

- To implement a “cross-connection” policy and program in order to train personnel.
- To identify and repair all air-vac stations in order to prevent potential air pockets impeding the water from flowing and preventing pipes from collapsing.
- To take preventative measures in reducing municipal water pressure.
- To implement a safety program discussing potential risks and safety problems.

2010-2011 Performance Objectives:

The overall objective is to provide an adequate and reliable supply of water and meet applicable state standards, while providing prompt, courteous, and reliable service.

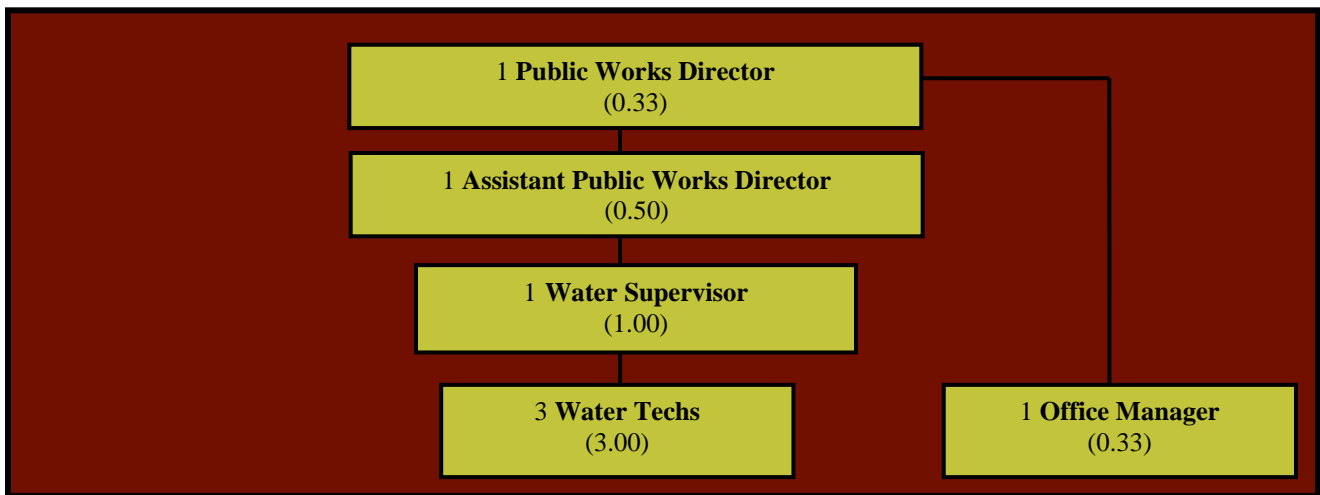
1. To designate an employee over the “cross-connection” program and have them train and take classes in Backflow Technician classes in order to identify backflow issues and prevent future problems from occurring. (*City Goal 4.2*)
2. To identify undiscovered air-vac stations, mapping each, evaluating and prioritizing the repairs to fall within the allocated budget. (*City Goal 4.1*)
3. To hold monthly combined safety meetings with the Water and Sewer Division, and discuss top concerns such as “confined spacing” and “trench safety.” (*City Goal 4.3*)
4. To add “pressure reducing valve vaults” which would reduce the water pressure significantly from 160 psi to a more manageable level between 50-70 psi. (*City Goal 4.4*)

Water Utility Division

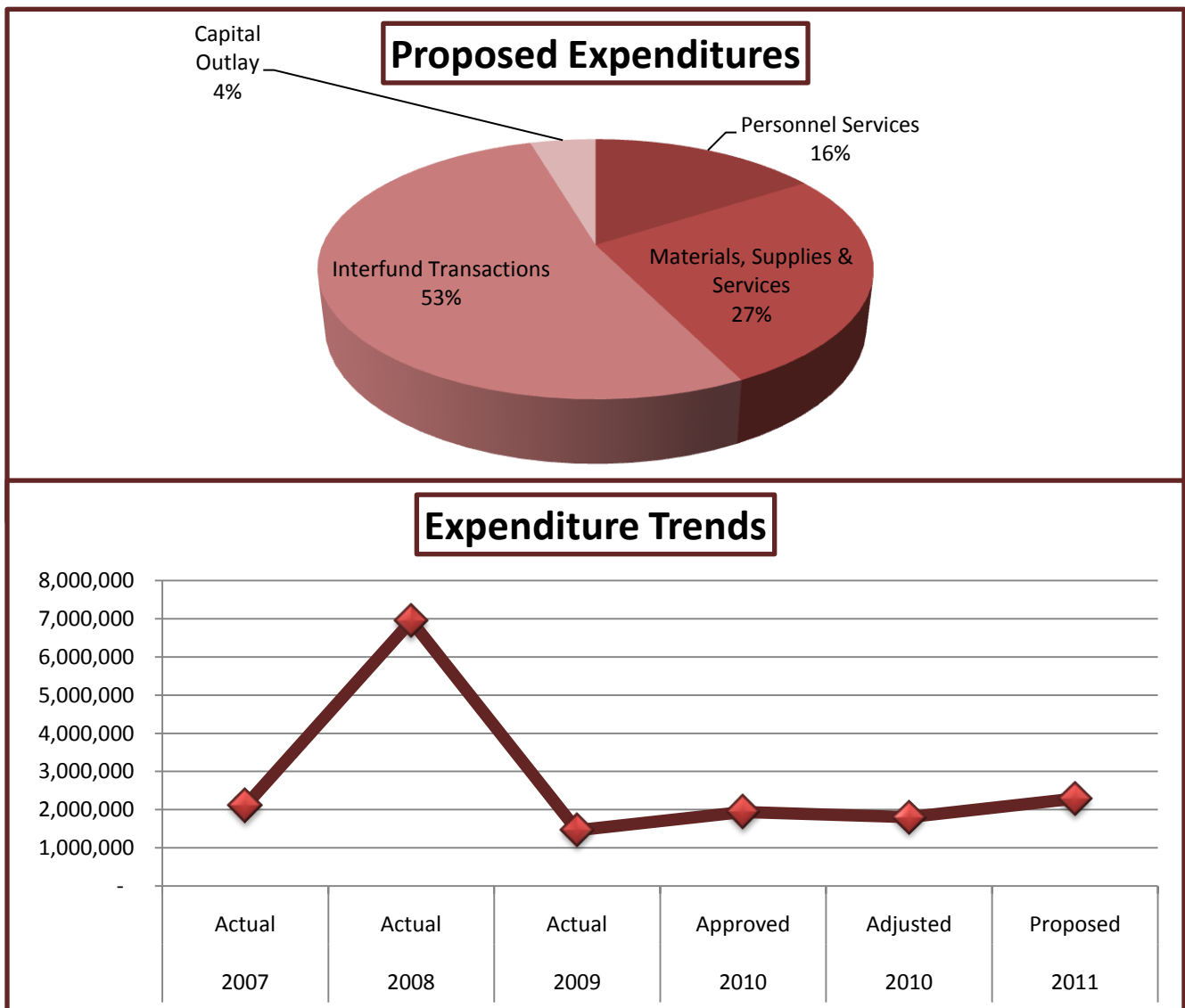
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$2,999,455	\$1,940,475	\$1,464,971	\$2,291,092
2. Number of Full-Time Equivalents	3.85	6.00	4.00	5.16
3. Total Employee Hours	8,895	13,366	9,206	11,390
4. Miles of Water Pipe	136	138	139	140
5. Total Storage of Water (gallons)	4,600,000	6,000,000	6,600,000	6,600,000
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Water Meters Installed	310	325	351	360
2. Water Meters Replaced	190	180	169	170
3. Number of Hydrant Repairs	New FY10	New FY10	New FY10	New FY10
4. Number of Service Requests	New FY10	New FY10	New FY10	New FY10
5. Water Pumped (gallons)	1,179,387,000	1,200,000,000	1,294,615,000	1,300,000,000
6. Number of Water Samples	269	270	270	270
7. Water Meters Checked	53,763	55,035	56,253	58,946
8. Water Consumed (gallons)	996,637,000	1,000,000,000	3,506,588,000	3,725,000,000
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. % of Emergency Calls Responded to w/i 30 minutes	100%	100%	100%	100%
2. Total Coliforms Detected	0	0	2	0
3. Total Fecal/E. coli Detected	0	0	0	0
4. Rating of Drinking Water Service on a scale of 1 to 5, with 1 meaning "very dissatisfied" and 5 meaning "very satisfied"	New	New	3.79	3.85
5. Authorized Personnel as a % of Enterprise Fund FTEs	27.11%	42.25%	18.05%	27.08%
6. Expenditures as a % of Enterprise Fund	18.86%	12.20%	11.92%	18.70%

Water Utility Division



SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.



Fund 51- Water Utility Summary
Department 51000

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	233,635	230,011	245,049	380,868	370,588	364,450
Materials, Supplies & Services	516,389	944,639	334,593	339,700	213,533	613,225
Interfund Transactions	1,168,500	5,319,239	868,037	1,212,406	1,212,406	1,208,917
Debt Service	153,502	435,403	-	-	-	-
Capital Outlay	24,854	10,215	17,292	7,500	6,942	104,500
Expenditure Total:	2,096,880	6,939,508	1,464,971	1,940,474	1,803,469	2,291,092
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
51-00-35110-000 Utility Billing- Water	1,592,488	1,803,162	1,872,564	1,857,500	2,008,695	2,325,125
51-00-35170-000 Connection Fees	445,510	119,500	73,205	60,000	131,670	121,840
51-00-39710-000 Contributions- From Developer	841,126	2,489,859	116,049	-	-	-
51-00-37010-000 Interest Earnings	36,551	15,018	10,253	3,000	302	350
51-00-34845-000 Future Facilities NSA	1,462,274	-	-	-	-	-
51-00-34825-000 Future Facilities SSA	-	-	-	-	-	-
51-00-34805-000 Revenue Bond Equity Buy In	151,135	-	-	-	-	-
51-00-34810-000 EM Properties Well	18,720	-	-	-	-	-
51-00-34815-000 SITLA 12"WaterLine & Silver South	38,824	-	-	-	-	-
51-00-34840-000 SITLA 12"WaterLine & Silver North	48,237	-	-	-	-	-
51-00-34820-000 Property Buy In	156	-	-	-	-	-
51-00-34830-000 CP Water L.C. Equity Buy In	4,468	-	-	-	-	-
51-00-34890-000 Reimbursement Miscellaneous	686	-	8,811	-	-	-
51-00-35130-000 Hydrant Meter Revenue	-	7,223	460	800	5,483	5,500
51-00-35160-000 Meter Fee- Water	73,793	23,005	19,310	20,000	26,050	23,800
51-00-38148-000 Transfer from Water Cap Project Fund	-	3,777,582	-	-	-	-
51-00-35999-000 YEC Audit Adjustments & Accruals	-	207,822	(12,037)	-	-	-
Water Re-use Grant	-	-	-	-	-	250,000
51-00-36020-000 Late/Delinquent Fees Penalties	100	-	-	-	-	-
Revenue Total:	4,714,068	8,443,172	2,088,614	1,941,300	2,172,200	2,726,615
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	2,617,188	1,503,664	623,643	826	368,731	435,523
Fund Balance (Deficit)- Ending:	-	2,617,188	4,120,852	4,120,852	4,120,852	4,489,582
	2,617,188	4,120,852	4,744,495	4,121,678	4,489,582	4,925,105
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.00	4.00	4.00	6.00	6.00	6.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.00	4.00	6.00	6.00	6.00

Water Utility Division

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

Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	148,519	131,711	149,579	235,939	240,606	217,088
1211 Overtime	17,462	22,601	16,769	13,000	17,723	15,000
1242 Car Allowance	742	-	-	-	-	-
1300 Employee Benefits	11,710	6,288	5,359	14,876	13,320	13,645
1511 FICA	2,409	2,238	2,374	-	283	-
1311 Bonus	1,243	-	-	-	-	3,000
1521 Retirement	15,868	20,002	23,285	27,511	30,107	29,025
1531 Worker's Compensation (State Insurance Fund)	2,870	5,663	5,763	14,397	3,802	12,192
1531 Medicare	-	-	-	3,479	3,378	3,148
1541 Health Insurance	27,729	36,706	37,259	63,148	55,013	64,008
1545 Dental Insurance	2,989	3,474	3,298	6,191	4,342	5,243
1548 Vision Insurance	619	753	713	1,253	948	1,061
1561 Long Term Disability	678	576	651	1,074	1,066	1,042
1999 Reserve For Pay Adjustments	798	-	-	-	-	-
Total:	233,635	230,011	245,049	380,868	370,588	364,450

Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1-11-41510-2513 Equipment Supplies & Maintenance	28,761	62,998	34,990	61,000	64,105	61,000
4121 Attorney Fees	35,092	16,677	5,061	-	-	-
2121 Dues, Subscriptions, Memberships	140	680	-	1,000	1,030	525
2211 Public Notices	-	1,927	-	-	-	-
2321 Travel & Training	2,515	3,393	3,268	4,500	4,144	8,000
2369 Meetings (Education)	18	48	209	200	93	200
2411 Office Expenses & Supplies	1,389	694	30	-	-	-
2431 Uniforms & Clothing	1,202	1,596	1,570	2,000	1,817	2,000
2515 SCADA Maintenance and Upgrades	-	4,679	-	5,000	1,719	5,000
2521 Vehicle Fuel & Maintenance	-	-	(82)	-	-	-
2610 Buildings & Ground Maintenance	1,401	88	639	2,000	1,777	2,500
3111 UP&L South Well Electric (Utilities)	250,415	616,924	-	-	-	-
4211 Computer Network & Data Process	2,006	-	-	-	-	-
4320 Engineering Services	-	-	-	-	-	250,000
4393 Lab Work	2,905	6,303	3,940	25,000	11,919	25,000
4531 Professional/Technical Services	63,574	100,717	118,931	80,000	37,638	100,000
4550 Capital Facility Impact Study and Economic Analysis	27,297	11,324	-	-	-	-
4811 Equipment Rental/Lease	300	51	-	1,000	707	1,000
5002 Misc. Services & Supplies	258	650	7,634	-	190	-
5311 Meters-Water (Replacement)	92,571	112,834	149,148	75,000	65,094	75,000
Meters-Water (New)	-	-	-	75,000	17,390	75,000
5721 Chemicals/Fertilizers	6,547	1,891	9,255	8,000	5,911	8,000
5760 Other Special Departmental Supplies	-	1,164	-	-	-	-
Total:	516,389	944,639	334,593	339,700.00	213,533	613,225

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

Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay	-	-	17,242	-	-	-
7211 Building & Building Improvements	4,158	500	(5,268)	-	-	-
7311 South Well Improvements Upgrades	-	-	-	-	-	-
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	-	-	-	-	-	100,000
7410 Equipment	14,436	9,715	5,318	3,000	1,219	-
7412 Computer Equipment	6,261	-	-	4,500	5,723	4,500
Total:	24,854	10,215	17,292	7,500	6,942	104,500

Debt Service	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	150,430	269,599	-	-	-	-
25% Coverage (Ending Balance)	-	-	-	-	-	-
8151 Paying Agent Fee	3,072	165,805	-	-	-	-
Total:	153,502	435,403	-	-	-	-

Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Administrative Charge	295,000	350,000	420,000	434,700	434,700	511,000
Transfer to Electric Fund	120,000	180,000	374,000	211,735	211,735	140,000
Transfer to Water & Sewer Bond Fund	-	-	-	560,916	560,916	534,119
Transfer to Sewer Fund	-	826,886	-	-	-	-
Transfer to Water Impact Fee Fund	-	3,940,053	-	-	-	-
Transfer to Water Cap. Proj. Fund	675,000	-	-	-	-	-
Transfer to Fleet Fund	78,500	22,300	74,037	5,055	5,055	23,798
Total:	1,168,500	5,319,239	868,037	1,212,406	1,212,406	1,208,917



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

Eagle Mountain City's Wastewater Department manages the city's sewer treatment plant and provides for safe and efficient operation of the facility in compliance with state regulations. Personnel are responsible for maintaining designed sewerage flows through maintenance of the City-owned sanitary facilities to ensure proper functioning.

One aspect of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer collection system. Personnel are in charge of repairing line breaks and fixing service problems. This program operates on a 24 hour, 7 days a week basis with on-call capabilities, reporting after hours, weekends, and holidays. Eagle Mountain City recently completed construction on the new Wastewater Treatment Plant, in which personnel are responsible to ensure the longevity of this infrastructure through building maintenance and repairs.

The grand opening of the new waste water treatment plant



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 it to use gravity in order to feed into the sewer line. The advantage of this system is 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 allowed to use 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 routine 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 trunkline which connects to the Timpanogas Special Service District (TSSD). Wastewater Systems Support maintains an emergency response team that is on call 24 hours a day, 365 days a year.

<i>Top 6 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.4	1. Completed construction on the new Wastewater Treatment Plant in 16 months, making Eagle Mountain the 1 st city in Utah to use the <i>cannibal system</i> , proven to reduce the amount of solids by 70-80%
4.4	2. Successfully started and now operating the new Wastewater Treatment Plant with the perfect consistency of microbiology organisms.
4.2, 4.3	3. Trained all personnel on the daily operations and maintenance of the new Wastewater Treatment Plant.
4.1	4. There were <i>no</i> City caused residential sewer back-ups.
3.3, 4.4	5. Completed the updated sewer system model and master plan.
4.4	6. The slope of pipes has been checked to indicate: its capacity, the flows, and when to build bigger lines.

Departmental Goals:

- To study, learn, and train more about wastewater plant operation and biological effects.
- To emphasize more on the treatment side and inspections of collection systems by being more involved and implementing a better map system.
- To implement a safety program that meets monthly, discussing and resolving concerns about potential safety issues.
- To have all operators become certified in completing the four levels of sewer requirements.

2010-2011 Performance Objectives:

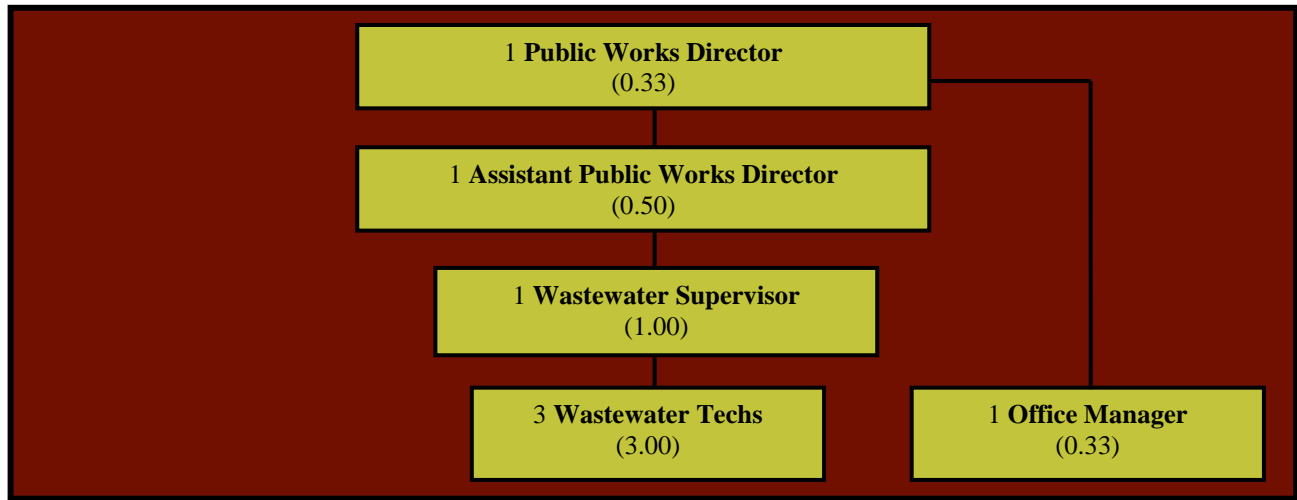
The overall objective is to maintain the treatment facility in a safe and cost effective manner and ensure state and federal regulatory compliance through proper inspection of all sewer lines and lift stations.

1. To study the SCADA system data, attend training classes and study written material regarding the correct microbiology consistency for the Waste Water Treatment Plant. (*City Goal 4.2, 4.4*)
2. To identify, inspect and map all 8" lines annually, to ensure that the flows are clear and unobstructed, that there are no cracks in the lines and the lid are sitting properly. (*City Goal 4.1, 4.4*)
3. To hold monthly combined safety meetings with the Water Division, and discuss top concerns while eliminating potential hazards. (*City Goal 4.2, 4.3*)
4. To provide time for training classes in order to enhance specialized skills in microbiology, infrastructure maintenance, and line repairs. (*City Goal 4.2, 4.3*)

Wastewater Utility

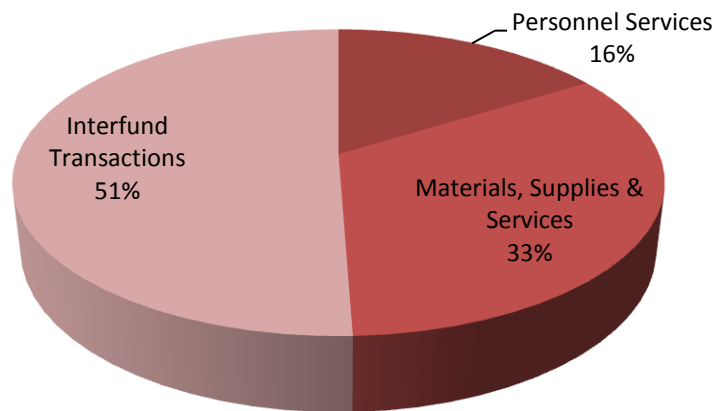
Performance Measurements:

Input	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$1,866,957	\$1,874,717	\$1,269,566	\$2,235,195
2. Number of Full-Time Equivalents	3.00	5.00	4.00	5.16
3. Total Employee Hours	6,782	10,725	8,487	10,883
4. Rated Sewer Plant Capacity (gallons)	250,000	1 million	1.2 million	1.2 million
5. Miles of Sanitary Sewers (miles)	72 miles	72	72.2 miles	72.2
Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Sewer Inspections	365	365	365	365
2. TSSD Monthly Total Out Flows (Million Gallons)	122.19	122.15	122.14	122.20
3. Sewer Treatment Plant -Influent -Avg.	300,023 gal.	310,033 gal.	320,297 gal.	340,000 gal.
4. Sewer Treatment Plant-Effluent-Avg.	286,127 gal.	289,898 gal.	299,119 gal.	300,250 gal.
5. Sewer Treatment Plant- Influent-Peak	474,800 gal.	484,804 gal.	486,846 gal.	490,235 gal.
6. Sewer Treatment Plant-Effluent-Low	110,000 gal.	180,000 gal.	223,100 gal.	235,656 gal.
7. Retention Basin Wet Wells Cleaned	26	26	26	26
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Sewer Main Blockages	0	0	0	0
2. % of Emergencies Responded to w/i 45 Minutes	100%	100%	100%	100%
3. Manholes inspected in the City	100%	100%	100%	100%
4. Total Wastewater Service Calls	New	New	10	8
5. Rating of <i>Sewer Service</i> on a scale of 1 to 5, with 1 meaning "very dissatisfied" and 5 meaning "very satisfied"	New	New	3.79	3.85
6. Authorized Personnel as a % of General Fund FTEs	21.13%	25.00%	28.57%	30.00%
7. Expenditures as a % of General Fund	11.73%	10.00%	10.33%	10.25

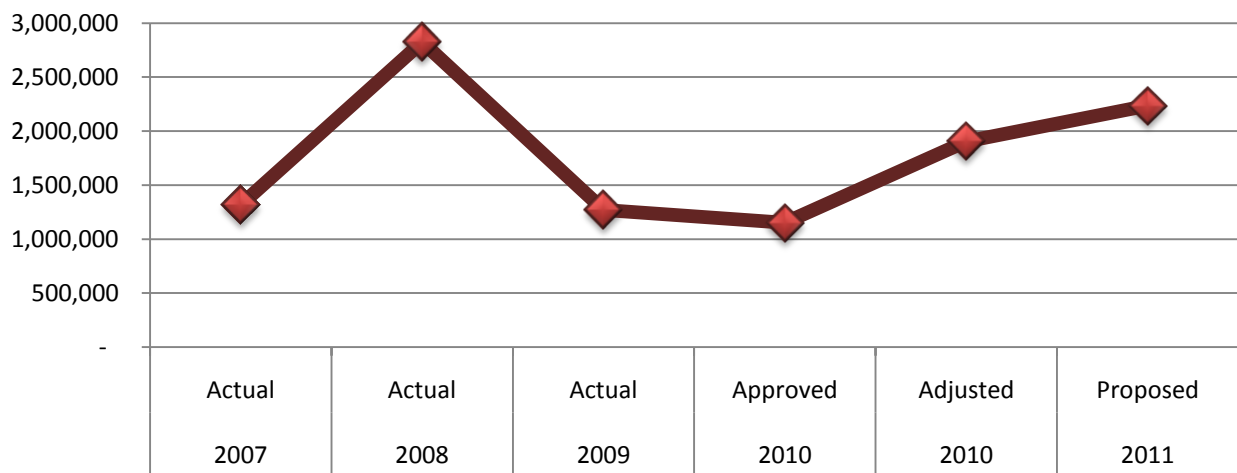


SIGNIFICANT BUDGET ITEMS: There are no significant budget items this fiscal year.

Proposed Expenditures



Expenditure Trends



Wastewater Utility

Fund 52- Sewer Utility						
Department 52000						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	191,916	230,087	287,598	274,395	349,349	361,588
Materials, Supplies & Services	365,985	443,794	420,649	451,113	531,176	743,025
Interfund Transactions	416,000	1,388,835	561,137	420,000	1,019,170	1,130,582
Debt Service	326,192	756,466	-	-	-	-
Capital Outlay	16,253	6,329	182	5,100	4,680	-
Expenditure Total:	1,316,347	2,825,512	1,269,566	1,150,608	1,904,375	2,235,195
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
52-00-34802-00 Bond Equity Buy In	-	-	-	-	-	-
52-00-34805-00 Bond Equity Buy In	79,780	-	53,546	-	-	-
52-00-34820-00 Property Buy In	2,964	-	1,938	-	-	-
52-00-34825-00 Future Facilities SSA	457,559	-	166,790	-	-	-
52-00-34870-50 Collection Line	16,408	-	1,425	-	-	-
52-00-35200-00 Utility Billing- Sewer	1,376,609	1,713,870	1,821,148	1,855,100	2,166,287	2,342,880
52-00-37010-00 Interest Earnings	58,558	263,849	63,692	20,000	4	5
52-00-35270-00 Connection Fees	97,146	25,980	25,571	-	29,700	20,400
STAGG Grant	-	-	-	-	-	-
- DEQ Loan	-	-	-	-	-	-
52-00-35999-00 YEC Audit Adjustment & Accrual	-	152,415	5,927	-	-	-
52-00-38112-00 Xfr from WW Impact Fee Fund	-	63,940	-	-	-	-
52-00-38148-00 Xfr from Water Cap Project Fund	-	501,479	-	-	-	-
52-00-38151-00 Transfer from Water Fund	-	826,886	-	-	-	-
- Miscellaneous	-	-	535	-	-	-
52-00-39710-00 Contributions- From Developer	225,128	505,697	220,555	-	-	-
Revenue Total:	2,314,152	4,054,115	2,361,126	1,875,100	2,195,991	2,363,285
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	997,805	1,228,603	1,091,560	724,492	291,616	128,090
Fund Balance (Deficit)- Beginning:	-	997,805	2,226,408	2,226,408	2,950,900	3,242,516
Fund Balance (Deficit)- Ending:	997,805	2,226,408	3,317,968	2,950,900	3,242,516	3,370,606
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	4.00	4.00	5.00	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	3.00	3.00	4.00	4.00	5.00	0.00

Wastewater Utility

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

Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	127,331	144,375	187,969	198,900	234,118	217,708
1211 Overtime	11,437	13,858	4,259	8,000	9,036	12,000
1242 Car Allowance	796	-	-	-	-	-
1300 Employee Benefits	10,668	5,676	9,398	12,471	12,902	13,645
1511 FICA	1,991	2,278	2,722	-	259	-
1311 Bonus	837	-	-	2,250	-	2,375
1521 Retirement	7,342	18,614	23,964	23,192	28,179	29,108
1531 Worker's Compensation	2,469	5,097	5,187	12,000	3,802	12,199
1531 Medicare	-	-	-	0	3,146	3,157
1541 Health Insurance	25,134	35,536	48,427	52,632	52,058	64,046
1545 Dental Insurance	2,773	3,320	3,957	5,160	3,951	5,246
1548 Vision Insurance	569	707	925	1,044	894	1,061
1561 Long Term Disability	571	627	791	982	1,005	1,044
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	191,916	230,087	287,598	316,631	349,349	361,588

Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
52-11-41510-25 Equipment Supplies & Maintenance	14,490	32,850	23,560	30,600	15,318	60,000
2121 Dues, Subscriptions, Memberships	-	300	165	300	165	825
2211 Public Notices	-	100	-	-	-	-
2321 Travel & Training	2,109	2,513	6,375	9,000	6,805	6,900
2369 Meetings	-	96	626	1,000	475	200
2411 Office Expenses & Supplies	1,765	2,474	2,478	-	-	-
2421 Postage	-	-	-	-	-	-
2431 Uniforms & Clothing	1,178	1,753	1,550	2,000	1,781	1,600
2515 SCADA Maintenance	-	4,703	-	9,000	8,663	5,000
2610 Buildings & Ground Maintenance	-	225	639	500	503	2,000
3111 Utilities	25,111	18,320	-	-	-	-
4121 Attorney Fees	-	1,249	-	-	-	-
4211 Computer Network & Data Process	679	-	-	-	-	-
4320 Engineering Services	-	-	-	-	-	-
4393 Lab Work	24,180	25,458	-	-	28,306	48,000
4531 Professional/Technical Services	31,879	7,443	12,131	40,000	30,136	45,000
Capital Facility Impact Study and Economic An	-	-	-	45,000	-	-
4581 TSSD Services	239,579	298,517	297,435	313,000	378,700	490,000
5001 Misc. Expenses	-	679	-	-	-	3,000
5002 Misc. Services & Supplies	52	426	347	500	14,780	500
5721 Chemicals/Fertilizer	23,717	47,463	75,343	80,000	45,544	80,000
Total:	365,985	443,794	420,649	530,900	531,176	743,025

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

Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7000 Capital Outlay	-	-	-	-	-	-
7211 Building & Building Improvements	-	500	182	-	-	-
7319 Improvements Other Than Building	-	-	-	-	-	-
7410 Equipment	9,992	5,829	-	-	379	-
7421 Vehicles	-	-	-	600	-	-
7412 Computer Equipment	6,261	-	-	4,500	4,301	-
Total:	16,253	6,329	182	5,100	4,680	-

Debt Service	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	319,664	372,352	-	-	-	-
8151 Paying Agent Fee	6,528	384,114	-	-	-	-
Total:	326,192	756,466	-	-	-	-

Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Administration Charge	295,000	315,000	420,000	436,500	436,500	503,000
Transfer to Electric Fund	50,000	60,000	82,000	82,000	82,000	-
Transfer to Water & Sewer Bond Fund	-	-	-	353,020	353,020	437,006
Transfer to WstWater Impact Fee Fund	-	958,555	-	-	-	-
Transfer to DEQ Bond Fund	-	-	-	144,650	144,650	169,820
Transfer to Sewer Cap. Proj. Fund	-	-	-	-	-	-
Transfer to Fleet Fund	71,000	55,280	59,137	3,000	3,000	20,756
Total:	416,000	1,388,835	561,137	1,019,170	1,019,170	1,130,582



Mission: To provide residents with a safe and reliable supply of electrical power.

Providing electricity to Eagle Mountain City

Eagle Mountain provides power to its residents. This is accomplished as the City acquires power that has already been generated to sell. The City has constructed an above ground transmission line that brings electricity into a substation located in the North Service Area System of the City. The South Service Area System is supplied with 2 power circuits, which will serve about 5,000 homes.



Personnel of the Electrical Division must know how to construct, maintain, operate and repair electrical overhead and underground distribution systems and substations, performing duties which include stringing wires, setting posts and anchors, hanging transformers, lightning arrestors, crossarms, and insulators. Employees must also be knowledgeable to install underground duct systems, vaults, cables, padmounted transformers, switches, switchgear and associated system components. This division encounters danger often as personnel must frequently work with energized high voltage systems requiring skill and care to protect the lives of themselves and others.

Eagle Mountain City has a 138kV line which taps into *Rocky Mountain Power*, which is a regulated electric utility with service territory throughout Utah, Wyoming, and southeastern Idaho. The 138kV line takes power to the electrical substation, which is a subsidiary station of electricity distribution, and transforms voltage from high to low using transformers. Electricity is brought down to 7200 volts, and will continue to flow through several substations between consumers, and will drop voltage in several steps before it can be safely utilized.

The major role of the Electrical Division is the upkeep and maintenance of equipment from the main substations to the meters of consumers. Major priorities consist of inspecting and replacing of transformers, which is essential for the transferring of electrical energy from one circuit to another through inductively coupled conductors. This department is also responsible for fixing and repairing building lights, street lights and electrical circuits throughout the City. An electrical circuit is a network that has a closed loop, giving a return path for the electrical current. The Electrical Utility Division inspects the substations for leaks, referred to as *hot spots*, by using Infra-Red (IR) technology. The electrical vaults are constantly checked to ensure they measure up to code, and substations are cleaned and maintained both above and below ground.

<i>Top 5 Accomplishments from FY 2009-2010</i>	
<i>City Goals</i>	<i>Accomplishments</i>
4.1, 4.7	1. Recipient of the prestigious award of “ Most Improved Power System ” by Utah Associated Municipal Power Systems (UAMPS).
4.1, 4.3	2. Recipient of the Safety Award from Intermountain Power Superintendents Association (IPSA) for allowing no off-time accidents.
4.1, 4.7	3. Passed State audit.
4.3, 4.7	4. Passed OSHA audit.
1.1, 4.1	5. Lowered electrical utility rates due to the efficiency of the division.

Departmental Goals:

- To ensure safety at the workplace, aiming for an accident free year.
- To continue the research for a reliable, long-term and cost-effective energy source to maintain low rates.
- To take preventative measures and properly maintain the electrical system for reliability to residents.
- To implement a safety program ensuring that personnel regularly inspect and maintain equipment for personal protection.

2010-2011 Performance Objectives:

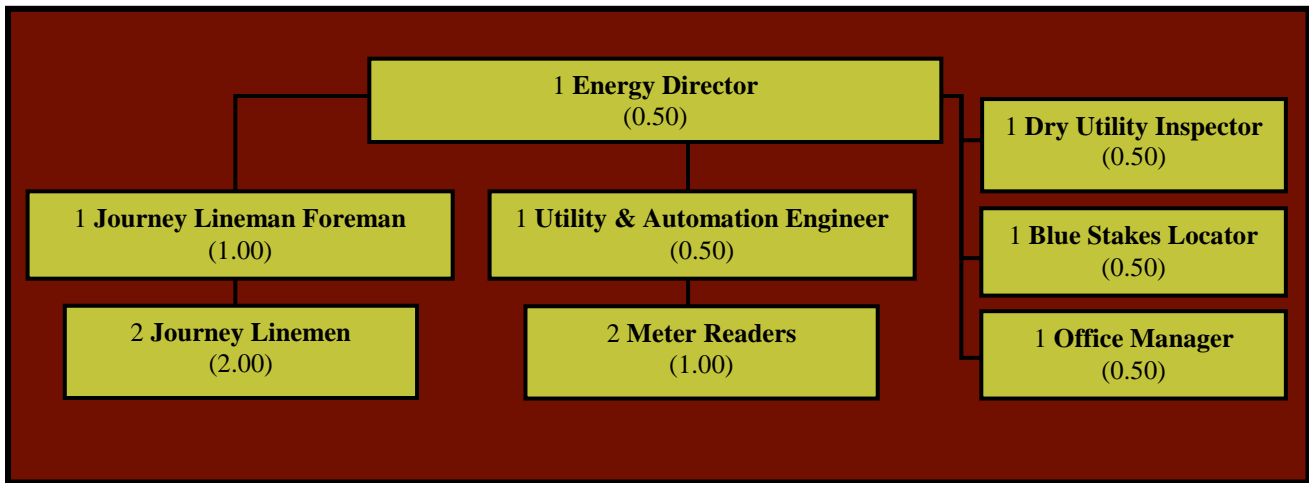
The overall objective is to supply reliable electricity to citizens through cost-conscious and efficient service delivery.

1. To create a strategic maintenance plan with information that will ensure the electrical system is maintained both properly and effectively. (*City Goal 3.3, 4.7*)
2. To enact monthly inspections on the power transformers to identify and catch undiscovered problems before they occur. (*City Goal 4.1, 4.7*)
3. To hold bi-weekly safety meetings in order to discuss and answer safety concerns, current and potential electrical issues, and focus on achieving the goals of the department. (*City Goal 4.3*)

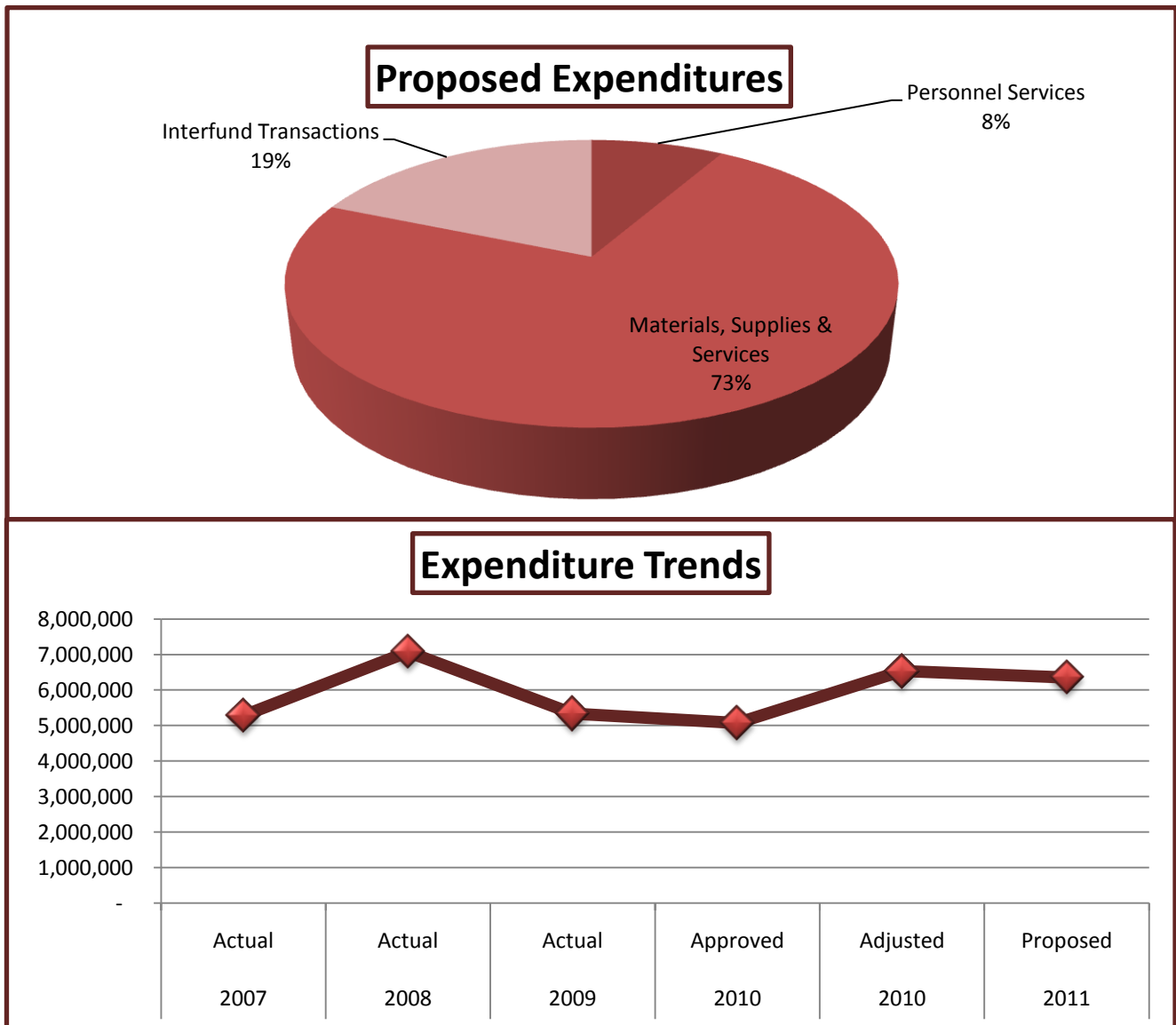
Electrical Utility

Performance Measurements:

Input/Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$6,500,895	\$6,241,874	\$5,336,699	\$6,352,549
2. Number of Full-Time Equivalents	4.70	6.75	6.50	7.00
3. Total Employee Hours	10,474	14,738	13,927	14,967
4. Number of Customers	4,859	4,900	5,000	5,100
5. Electrical Interruptions	8	7	6	5
6. Peak	17,938 kW	18,623kW	19,265 kW	20,636 kW
7. Energy	56,424,209 kWh	57,965,223 kWh	59,757,965 kWh	60,123,369 kWh
8. Peak Growth Rate	26.4%	15.5%	7.4%	12.5%
9. Energy Growth Rate	28.6%	10.9%	5.9%	8.8%
10. Internal Generation Production	0 kWh	0kWh	0 kWh	0 kWh
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. % Emergency Response w/i 1Hour	100%	100%	100%	100%
2. Review Plans for New Service Requests within 10 Working Days	100%	100%	100%	100%
3. Responded to Customer Inquiries w/i 1day	100%	100%	100%	100%
4. OSHA Incidence Rate	0	0	0	0
5. Rating of <i>Electric Utility Service</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	NEW	3.82	3.85
6. Authorized Personnel as a % of General Fund FTEs	33.10%	30.00%	29.33%	28.25%
7. Expenditures as a % of Enterprise Fund	38.55%	40.00%	43.43%	44.25%



SIGNIFICANT BUDGET ITEMS: Transfer to Fleet of (\$62,299) will be for fuel and maintenance, as well as the purchase of a new vehicle.



Electrical Utility

Fund 53- Electric Utility Summary Sub 45- Utility Services Department 53000						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	311,210	465,681	562,737	555,225	498,554	531,504
Materials, Supplies & Services	3,836,058	4,096,881	4,055,775	4,117,792	4,548,512	4,630,200
Interfund Transactions	355,500	1,604,569	712,700	1,331,700	1,345,700	1,190,845
Debt Service*	774,209	894,212	-	-	-	-
Capital Outlay	6,262	15,262	5,487	19,325	139,649	-
Expenditure Total:	5,283,238	7,076,605	5,336,699	5,072,343	6,532,415	6,352,549
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
53-00-35300-01 Utility Billing- Electric	4,313,619	5,347,777	5,266,348	5,705,000	5,960,075	6,160,000
53-00-38151-01 Transfer In Water Fund	120,000	180,000	374,000	211,735	211,735	140,000
53-00-38152-01 Transfer In Sewer Fund	50,000	60,000	82,000	82,000	82,000	100,000
53-00-38113-01 Transfer from Pwr Impact Fee Fund	-	120,792	-	-	-	-
53-00-35320-01 Damages to Services-Electric	-	58,470	-	-	-	-
53-00-35360-01 Meter Fee-Electric	-	-	-	-	6,023	-
53-00-35370-01 Connection Fees	933,372	448,000	208,577	180,000	330,069	198,000
53-00-35375-01 Temporary Power Connection	111,888	41,465	23,100	20,000	45,150	35,000
53-00-35385-01 Service Calls	8,181	1,000	109,020	25,000	53,064	25,000
53-00-37010-01 Interest Earnings	135,463	101,399	39,566	20,000	-	-
53-00-34805-01 South Bond Equity Buy In	156,685	-	-	-	-	64,120
53-00-34806-01 North Bond Equity Buy In	342,191	-	-	-	-	40,650
53-00-34825-01 Future Facilities Fee SSA	95,498	-	-	-	-	222,000
53-00-34845-01 Future Facilities Fee NSA	144,649	-	-	-	-	92,625
- Bond Proceeds- Capitalized Interest	-	-	-	-	-	-
- Bond Proceeds- Construction	-	-	-	-	-	-
53-00-35999-01 YEC Audit Adjustment & Accrual	-	450,155	-	-	-	-
In-house Construction	-	-	-	-	119,354	30,000
53-00-36020-01 Late/Delinquent Fees Penalties	-	-	-	-	-	-
53-00-34890-01 Reimbursement Miscellaneous	16,050	92,001	23,281	-	7,850	321,000
53-00-37011-01 Interest Earnings- Special Accessment	-	-	-	-	-	-
53-00-39710-01 Contributions- From Developer	234,277	626,686	135,684	-	-	-
Revenue Total:	6,661,872	7,527,744	6,261,575	6,243,735	6,815,320	7,428,395
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,378,634	451,139	924,877	1,171,392	282,905	1,075,846
Fund Balance (Deficit)- Beginning:	1,229,335	2,607,969	3,059,108	3,983,985	5,155,377	5,438,282
Fund Balance (Deficit)- Ending:	2,607,969	3,059,108	3,983,985	5,155,377	5,438,282	6,514,128
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	5.75	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.70	6.50	0.00	5.75	0.00

Fund 53- Electric Utility Detail Sub 45- Utility Services Department 53000						
<i>Personnel Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	199,892	311,160	389,309	317,007	338,835	348,670
1211 Overtime	25,291	23,859	13,906	25,000	18,242	25,000
1242 Car Allowance	742	-	-	-	-	-
1300 Employee Benefits	13,648	18,827	27,952	19,871	22,524	21,835
1311 Bonus	2,106	-	-	3,500	-	3,500
1511 FICA	3,235	4,865	5,863	-	382	-
1521 Retirement	34,360	44,821	47,768	36,963	41,620	40,655
1531 Worker's Compensation	3,724	7,739	7,493	7,803	6,254	8,682
1531 Medicare	-	-	-	4,647	4,689	5,056
1541 Health Insurance	24,050	47,560	61,982	60,536	58,724	68,422
1545 Dental Insurance	2,664	4,530	5,531	5,933	4,797	6,708
1548 Vision Insurance	531	936	1,201	1,200	1,023	1,357
1561 Long Term Liability	966	1,385	1,732	1,000	1,464	1,620
Total:	311,210	465,681	562,737	483,460	498,554	531,504
<i>Materials, Supplies, Services</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	57,161	(5,253)	-	-	203	-
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	1,384	5,484	2,094	6,500	3,045	5,000
11-41510-2369 Meetings	529	557	479	500	219	500
11-41510-4121 Attorney Fees	6,067	-	357	-	-	-
2411 Office Expenses & Supplies	1,586	2,814	1,284	-	25	-
2431 Uniforms & Clothing	1,558	2,204	3,484	2,400	2,060	2,400
2513 Equipment Supplies & Maintenance	16,277	17,763	43,146	25,000	21,341	25,000
2521 Equipment Fuel & Maintenance	-	-	-	-	70	300
2610 Buildings & Ground Maintenance	754	2,145	(164)	3,000	2,707	3,000
3111 Utilities	15,853	17,608	2,982	-	-	-
4211 Computer Network & Data Process	2,968	1,936	2,949	3,000	387	3,000
4320 Engineering Services	-	-	30,000	35,000	53,595	75,000
4391 Blue Staking	-	-	4,754	4,000	3,714	4,000
2515 SCADA	-	-	-	-	-	-
4531 Professional/Technical Services	21,283	5,116	11,664	40,000	24,840	40,000
4811 Equipment Rental/Lease	-	3,028	1,000	-	-	1,000
5002 Misc. Services & Supplies	873	963	157	1,000	108	1,000
5141 Streetlight Repair	19,987	10,309	9,484	20,000	15,511	20,000
5301 Operations Maint. & Service	-	-	(324)	-	-	-
5321 Meters-Electric	53,178	61,990	15,542	25,000	24,127	45,000
5331 Connection Services	503,601	169,366	58,632	100,000	111,915	200,000
5323 Service Call-Electric	43,266	9,424	44,666	-	42,719	25,000
Commercial Connections	21,406	41,179	10,487	25,000	9,905	60,000
5630 Purchase For Resale- Electricity	3,042,974	3,647,408	3,698,622	-	4,062,389	4,000,000
Sustainability Committee	-	-	-	-	-	15,000
In-house Construction	-	-	-	-	116,742	30,000
5650 UAMPS Fees	25,352	102,840	114,480	150,000	52,890	75,000
Total:	3,836,058	4,096,881	4,055,775	440,400	4,548,512	4,630,200
Fund 53- Electric Utility Detail (continued) Sub 45- Utility Services Department 53000						
<i>Capital Outlay</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7211 Building & Building Improvements	-	500	-	-	-	-
7319 Capital Improvement Projects	-	-	-	-	-	-
7410 Equipment	-	11,144	3,299	125,242	114,949	-
7411 Office Equipment	-	3,618	-	-	-	-
7415 System Equipment	-	-	-	-	24,700	-
7421 Vehicles	-	-	-	-	-	-
7412 Computer Equipment	6,262	-	2,188	-	-	-
Total:	6,262	15,262	5,487	125,242	139,649	-
<i>Debt Service</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	765,397	889,749	-	-	-	-
8155 Letter of Credit Fee	-	-	-	-	-	-
8151 Paying Agent Fee	8,812	4,463	-	-	-	-
Total:	774,209	894,212	-	-	-	-
<i>Interfund Transactions</i>	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Administrative Charge	295,000	317,500	380,000	397,000	396,000	436,000
Transfer for PED	-	-	-	-	15,000	-
Transfer to Gas & Electric Bond Fund	-	-	-	900,000	900,000	692,546
Transfer to Power Impact Fee Fund	-	575,710	-	-	-	-
Transfer to Gas/Elec. Capital Projects Fund	-	-	-	-	-	-
Loss on sale of Capital Asset	-	606,879	-	-	-	-
Transfer to Fleet Fund	60,500	104,480	332,700	34,700	34,700	62,299
Total:	355,500	1,604,569	712,700	1,331,700	1,345,700	1,190,845





EAGLE MOUNTAIN

55 Natural Gas Utility

Mission: To provide residents cost effective and reliable service while striving to produce manageable pressured gas supply for the residents.

Providing cost effective and reliable service to Eagle Mountain City

Throughout the City, gas is accessed through a tap into the Kern River Transmission Line in the South Service Area System. A 6-inch high-pressure line was constructed to connect the tap to the North Service Area System. All gas meters throughout the City have recently been upsized to increase gas meter to increase capacity within the system.

Primary activities include installing gas meters, line inspections and equipment maintenance, record keeping, reporting, and compliance with all State Department of Transportation (UDOT) rules and regulations. The City must ensure gas lines are safe and protected from vehicular traffic in order to maintain the network of safe highways in Utah.



Eagle Mountain City taps into the Kern River Transmission line and funnels gas from the master meter through to the initial regulator station. In the first regulator station, gas pressure is dropped significantly from about 1200 pounds per square inch (psi), then 520 psi, and finally to 200 psi. Before gas leaves the first regulator station, it must pass through the odorant tank, which odorizes the colorless and almost odorless gas, so that leaks can be detected before a fire or explosion occurs. Throughout the City there are four more additional regulator stations that regulate gas to a more manageable pressure. After gas passes through the four municipal regulator stations, pressure is reduced to a more manageable 42-45 psi, and finally before reaching the households, it passes a residential regulator that bumps it down to 4 ounces per square inch.

Personnel in this Division are engaged in marking utilities including gas, water, sewer, and electric infrastructures. They must also respond to damaged and unknown utilities to investigate and determine responsibility and use current information to determine location for large or difficult projects. Gas Technicians install and connect line equipment to gas, water, and electrical supplies, performing maintenance checks on systems, testing safety devices and controls, identifying gas leaks, replacing or repairing parts and recording details of repairs. Annual inspections and maintenance on gas infrastructure include the cleaning and repairing of piping, repainting, corrosion control, greasing the valves, changing the regulator filters, refilling odorant and checking for gaseous leaks.

Top 5 Accomplishments from FY 2009-2010

<i>City Goals</i>	<i>Accomplishments</i>
4.3	1. Fenced in the blow-off valve in the South Service Area preventing potential safety hazards.
3.3	2. Inspected, sandblasted, and applied new epoxy paint used for heavy duty service on metals on all regulator stations in the City.
4.1, 4.7	3. Built the Emergency Response Trailer, which decreased the department's response time and increased their effectiveness on-site.
3.3, 4.7	4. Gassed-up North Ranch, converting all homes dependent on propane gas to natural gas, by installing and connecting each home to gas lines.
4.1, 4.7	5. Reverted an extra gas line from the first regulator station back to the Public Works for re-enforced energy and support in running the City.

Departmental Goals:

- To promote and advertise the emergency hotline for natural gas related problems in order to lessen confusion and ensure immediate response.
- To take preventative measures and properly maintain the electrical system for reliability to residents.
- To ensure easier access and registration in signing-up for gas meters.
- To increase safety for residents and municipal workers.

2010-2011 Performance Objectives:

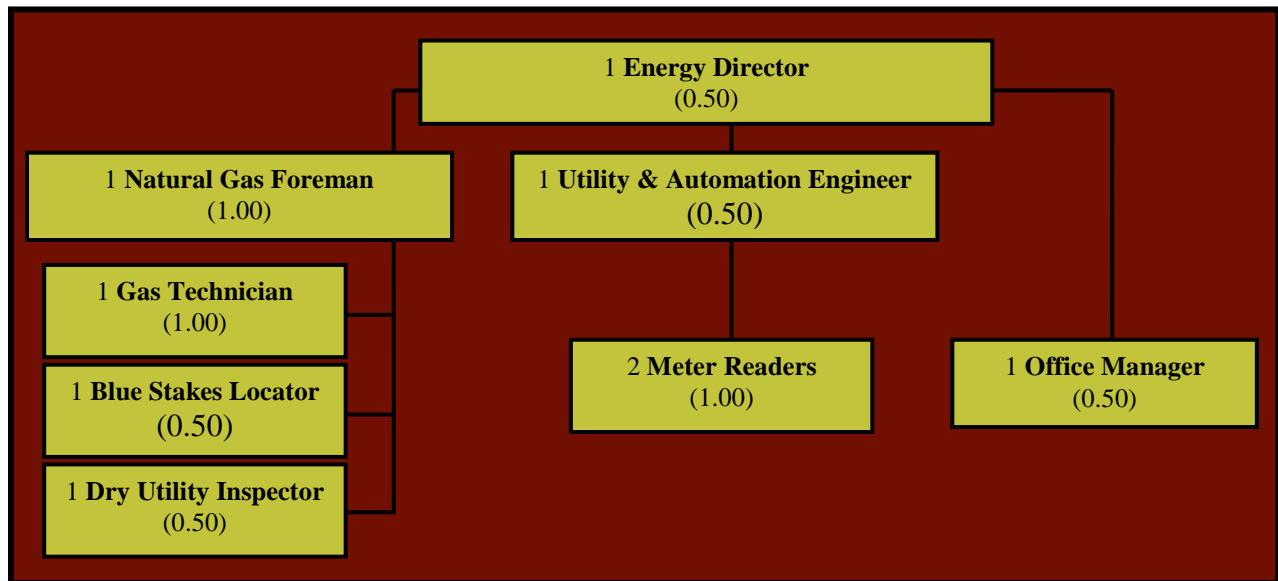
To supply safe and reliable natural gas to citizens through cost-conscious and efficient service delivery.

1. To create a strategic plan in promoting the gas hotline to residents: inserting the hotline number on the utility bill, in the monthly City newsletter, and posting signs throughout the City. (*City Goal 4.7, 5.1, 5.2*)
2. To enact quarterly inspections on regulator stations to detect potential malfunctions, undiscovered leaks, rust resin, and catch undiscovered problems before they occur. (*City Goal 4.3*)
3. To hold bi-weekly safety meetings to refresh trainings and discuss safety concerns, while meeting daily within the department in order to resolve current and potential gas issues. (*City Goal 4.2, 4.3*)

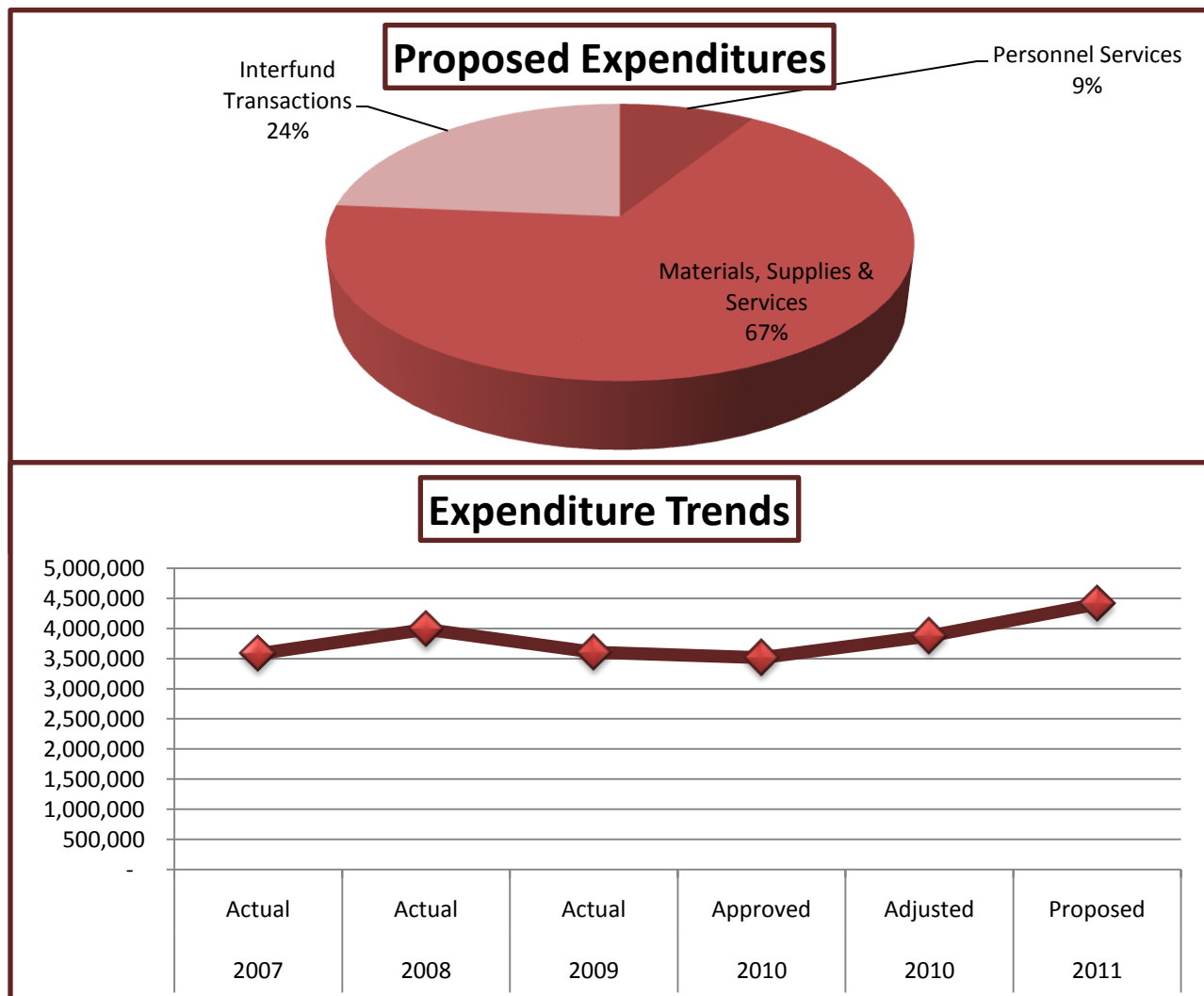
Performance Measurements:

Input/Output	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. Operating Expenditures	\$3,985,423	\$5,107,383	\$3,604,006	\$4,407,604
2. Number of Full-Time Equivalents	2.50	4.75	5.50	4.75
3. Total Employee Hours	838	551	369	300
4. Number of Regulator Station	5	5	5	5
5. Number of Gas Service Connections	4,921	5,000	5,178	5,300
6. Gas Mains Loss	6	5	3	2
7. Gas Service Lines Hit	3	0	1	0
8. Miles of Gas Mains	103	110	114	120
Efficiency and Effectiveness	Actual 08-09	Budget 09-10	Actual 09-10	Budget 10-11
1. % Emergency Response w/i 30 minutes	100%	100%	100%	100%
2. % of Unaccounted for Gas	0.16%	0.14%	0.10%	0.08%
3. Gas Main Miles per FTE	41.2	35	20.73	20
4. Service Connections per FTE	1,968	1,000	941	800
5. OSHA Incidence Rate	0	0	0	0
6. Rating of <i>Gas Utility Service</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	NEW	3.81	3.85
7. Authorized Personnel as a % of General Fund FTEs	17.61%	20.00%	24.82%	25.00%
8. Expenditures as a % of Enterprise Fund	25.06%	32.11%	29.33%	35.87%

Natural Gas Utility



SIGNIFICANT BUDGET ITEMS: There are no significant budget items for FY2011.



Natural Gas Utility

Fund 55- Natural Gas Utility Summary Department 55000

EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services	214,964	290,985	331,214	315,988	359,053	393,281
Materials, Supplies & Services	2,903,024	3,145,218	2,801,992	2,704,727	2,248,679	2,972,600
Interfund Transactions	320,000	349,868	470,800	1,244,650	1,260,650	1,041,723
Debt Service	136,625	157,802	-	-	-	-
Capital Outlay	6,548	41,550	-	22,200	6,219	-
Expenditure Total:	3,581,162	3,985,423	3,604,006	3,514,949	3,874,601	4,407,604
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
55-00-35500-00 Utility Billing- Gas	3,533,036	4,332,957	4,193,821	4,900,000	4,329,550	4,500,000
55-00-35570-00 Connection Fees	1,069,717	317,975	182,285	233,600	353,543	233,600
55-00-34311-00NR SAA Assessments Collected	-	-	-	-	17,137	-
Service Calls	1,605	-	8,286	10,000	6,765	10,000
55-00-35575-00 Temporary Gas Connection	-	975	-	-	2,500	-
55-00-37010-00 Interest Earnings	26,693	23,915	11,540	-	38	40,400
00-35520-0000 Damage to Services- Gas	-	8,034	1,465	-	-	-
00-35560-0000 Meter Fee- Natural Gas	-	-	-	-	22,621	-
In-house Construction	-	-	-	-	32,787	30,000
55-00-35999-00 YEC Audit Adjustments & Accrual	-	199,922	(9,371)	-	-	-
55-00-39710-00 Contributions- From Developer	70,519	55,951	23,720	-	-	10,000
55-00-34890-00 Reimbursement- Miscellaneous	1,675	-	-	-	-	-
Revenue Total:	4,703,245	4,939,729	4,411,746	5,143,600	4,764,941	4,824,000
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,122,083	954,305	807,740	1,628,651	890,340	416,396
Fund Balance (Deficit)- Beginning:	837,308	1,959,391	2,913,696	3,721,436	3,721,436	4,611,776
Fund Balance (Deficit)- Ending:	1,959,391	2,913,696	3,721,436	5,350,087	4,611,776	5,028,172
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	4.75	4.75	4.75	4.75
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	3.00	2.50	5.50	-	4.75	4.75

Fund 55- Natural Gas Utility Detail
Department 55000

Personnel Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
1111 Salaries	139,651	180,246	226,056	230,271	246,205	261,934
1211 Overtime	13,287	25,655	11,305	5,000	10,168	-
1242 Car Allowance	742	-	-	-	-	-
1300 Employee Benefits	10,763	10,446	11,815	14,463	15,667	16,426
1311 Bonus	1,497	-	-	3,000	-	3,000
1511 FICA	2,204	2,976	3,350	-	277	-
1512 Medicare	-	-	-	-	3,371	3,798
1521 Retirement	15,471	31,955	31,863	26,850	29,880	35,021
1531 Worker's Compensation	2,506	4,721	5,187	5,960	4,313	6,975
1541 Health Insurance	24,895	31,049	36,843	49,990	43,801	57,895
1545 Dental Insurance	2,743	2,544	3,110	4,695	3,539	5,264
1548 Vision Insurance	563	600	703	1,197	751	1,560
1551 Cafeteria Plan	-	-	-	-	-	-
1561 Long Term Disability	643	792	982	1,307	1,082	1,407
Total:	214,964	290,985	331,214	342,733	359,053	393,281

Materials, Supplies, Services	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
2121 Dues, Subscriptions, Memberships	48	-	-	-	-	1,200
2211 Public Notices	-	-	-	1,200	-	-
2321 Travel & Training	393	2,252	4,868	5,000	329	5,000
2369 Meetings	114	466	375	500	108	500
2411 Office Expenses & Supplies	363	866	1,326	-	-	-
2431 Uniforms & Clothing	1,057	1,182	797	2,400	1,687	2,400
11-41510-2513 Equipment Supplies & Maintenance	4,070	6,269	10,476	13,200	12,633	8,000
2610 Buildings & Ground Maintenance	1,548	598	(195)	2,000	1,771	3,000
3111 Utilities	14,782	16,839	-	-	-	-
11-41510-4221 Attorney Fees	858	927	260	1,000	-	-
11-41510-4211 Computer Network & Data Process	159	-	50	-	-	-
4320 Engineering Services	10,353	10,705	-	25,000	13,500	25,000
4531 Professional/Technical Services	15,000	1,146	892	15,000	7,745	15,000
2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
4391 Blue Staking	-	-	-	3,500	-	3,500
5002 Misc. Services & Supplies	904	1,422	539	1,000	716	1,000
In-house Construction	-	-	-	-	-	30,000
5321 Meters-Gas	297,350	159,199	101,597	90,000	-	90,000
2515 SCADA	-	-	-	78,000	-	-
5331 Connection Services	426,018	167,419	111,566	10,000	112,836	78,000
5323 Service Call-Gas	9,440	1,892	-	3,250,000	10	10,000
5630 Purchase For Resale- Gas	2,120,566	2,774,037	2,569,441	-	2,097,344	2,700,000
Total:	2,903,024	3,145,218	2,801,992	3,497,800	2,248,679	2,972,600

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

Capital Outlay	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
7211 Building & Building Improvements	-	500	-	-	-	-
7410 Equipment	-	-	-	19,200	-	-
7319 Capital Improvement Projects	-	32,298	-	-	-	-
7410 Equipment	-	5,829	-	-	6,219	-
7412 Computer Equipment	6,548	2,923	-	3,000	-	-
Total:	6,548	41,550	-	22,200	6,219	-

Debt Service	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
8121 Interest	135,070	157,015	-	-	-	-
8151 Paying Agent Fee	1,555	788	-	-	-	-
Total:	136,625	157,802	-	-	-	-

Interfund Transactions	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
9211 Administrative Charge	295,000	315,208	380,000	396,000	397,000	392,000
Interfund Transfer for PED	-	-	-	-	15,000	-
Transfer to Gas & Electric Bond Fund	-	-	-	845,000	845,000	639,273
Transfer to Gas/Elec. Capital Projects Fund	-	-	-	-	-	-
Transfer to Fleet Fund	25,000	34,660	90,800	3,650	3,650	10,450
Total:	320,000	349,868	470,800	1,244,650	1,260,650	1,041,723



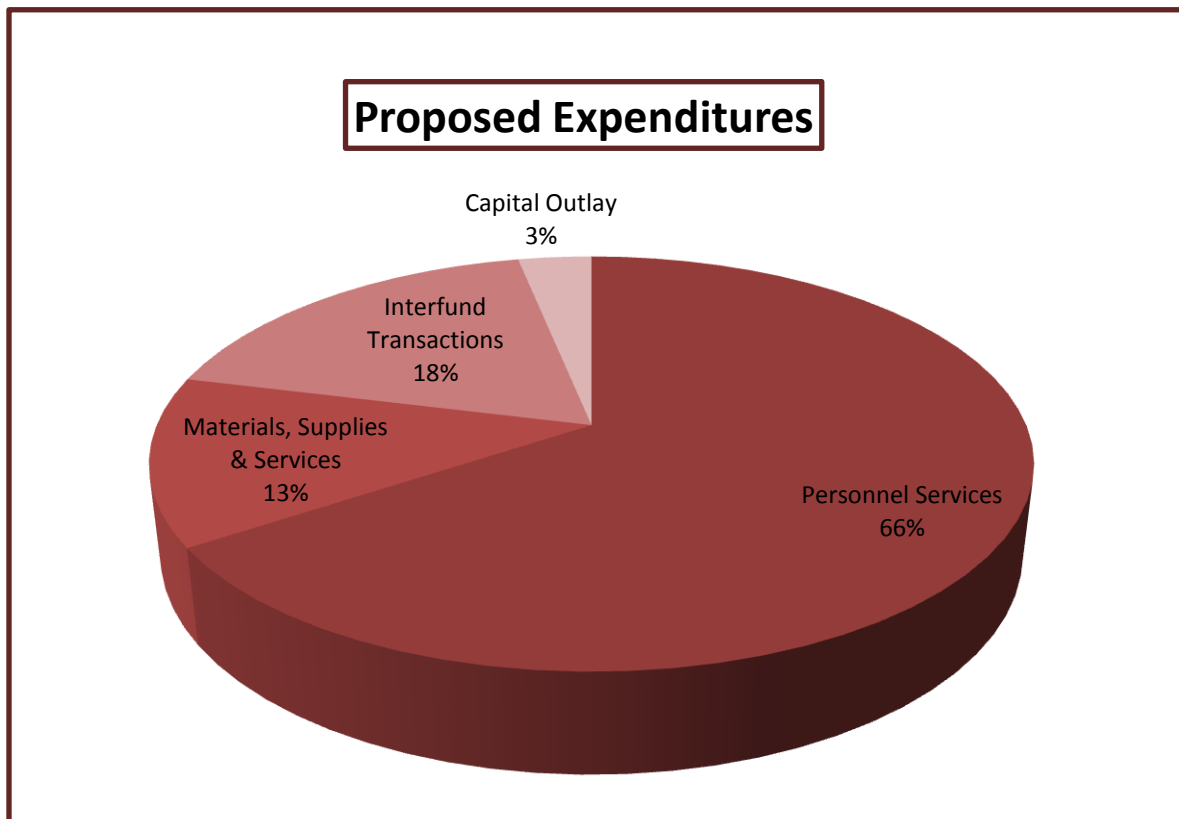
Mission: The Storm Drain Utility provides for the maintenance of the City's storm drain infrastructure system. This system prevents flooding and other precipitation related damage to public and private property.

The 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 experience regular storms. Runoff into storm drains can be minimized by including low impact development.

Protecting Eagle Mountain against flooding



SIGNIFICANT BUDGET ITEMS: Hiring 1 FTE Storm Drain Technician; Purchase of a vehicle for this department



Storm Drain Utility

Fund #- Storm Drain Utility Summary	
Department ##000	
EXPENDITURES	2011 Proposed
Personnel Services	102,490
Materials, Supplies & Services	20,500
Interfund Transactions	28,000
Debt Service	-
Capital Outlay	5,000
Expenditure Total:	155,990
REVENUES	2011 Proposed
Utility Billing- Stormdrain	156,000
Contributions- From Developer	
Reimbursement- Miscellaneous	
Revenue Total:	156,000
BALANCE SUMMARY	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	
Fund Balance (Deficit)- Beginning:	
Fund Balance (Deficit)- Ending:	-
PERSONNEL SUMMARY (FTE)	2011 Proposed
Elected	
Appointed	
Full-time	
Part-time/Seasonal	
FTE Total:	-

Storm Drain Utility

Fund #- Storm Drain Utility Summary	
Department ##000	
Personnel Services	2011 Proposed
1111 Salaries	63,357
1211 Overtime	-
1300 Employee Benefits	3,990
1311 Bonus	-
1511 FICA	-
1512 Medicare	919
1521 Retirement	7,387
1531 Worker's Compensation	3,125
1541 Health Insurance	21,053
1545 Dental Insurance	1,241
1548 Vision Insurance	1,241
1561 Long Term Disability	178
Total:	102,490
Materials, Supplies, Services	2011 Proposed
2121 Dues, Subscriptions, Memberships	100
2321 Travel & Training	500
2431 Uniforms & Clothing	400
11-41510-2513 Equipment Supplies & Maintenance	1,500
Stormdrain Maint.	12,000
4531 Professional & Technical Services	5,000
5002 Misc. Services & Technical Services	1,000
Total:	20,500
Fund #- Storm Drain Utility Summary	
Department ##000	
Capital Outlay	2011 Proposed
7410 Equipment	5,000
Total:	5,000
Debt Service	2011 Proposed
8121 Interest	-
8151 Paying Agent Fee	-
Total:	-
Interfund Transactions	2011 Proposed
9211 Administrative Charge	3,000
Transfer to Gas/Elec. Capital Projects Fund	
Transfer to Fleet Fund	25,000
Total:	28,000

Mission: The Golf Course Fund provides for the maintenance and capital improvements required for the proper operation of The Ranches Golf Club. The golf course was donated to the City in 2010.

The Ranches Golf Club is a spectacular 18-hole championship facility that extends 220 acres

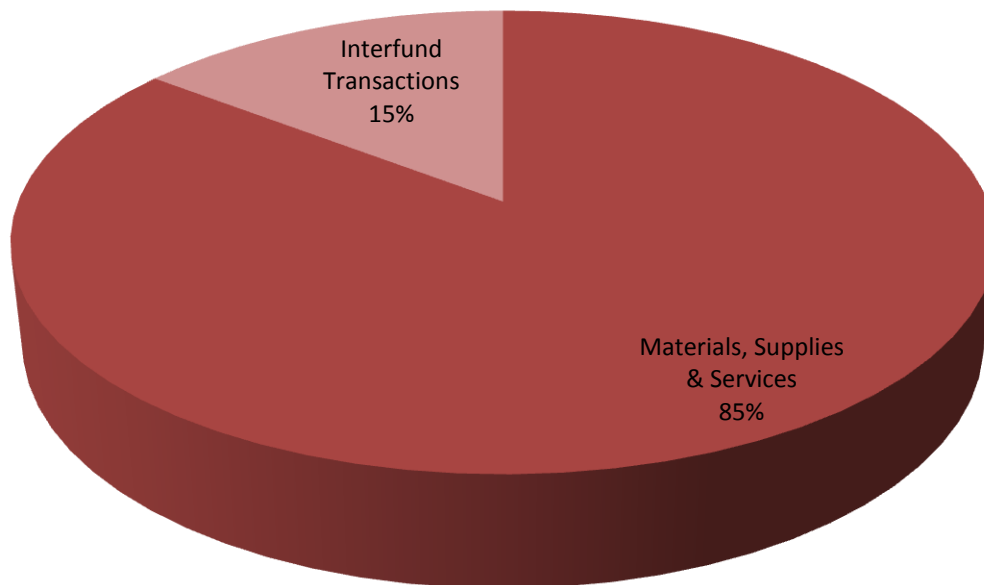
The day-to-day operations of the golf course are handled by Vanguard Golf Management Company. Vanguard leases the golf course from the City.

The overall objective is to ensure that The Ranches Golf Club remains a viable and profitable golf course.



SIGNIFICANT BUDGET ITEMS: *There are no significant budget items for FY2011*

Proposed Expenditures



Fund #- Golf Course Summary	
Department ##000	
EXPENDITURES	2011 Proposed
Personnel Services	
Materials, Supplies & Services	175,000
Interfund Transactions	30,000
Debt Service	
Capital Outlay	
Expenditure Total:	205,000
REVENUES	2011 Proposed
Utility Billing- Rapid Wave	
Contributions- From Developer	175,000
Cell Tower Revenue	30,000
Revenue Total:	205,000
BALANCE SUMMARY	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	
Fund Balance (Deficit)- Beginning:	
Fund Balance (Deficit)- Ending:	-
PERSONNEL SUMMARY (FTE)	2011 Proposed
Elected	
Appointed	
Full-time	
Part-time/Seasonal	
FTE Total:	-

Golf Course Fund

Fund #- Golf Course Summary Department ##000	
Personnel Services	2011 Proposed
1111 Salaries	-
1211 Overtime	-
1300 Employee Benefits	-
1311 Bonus	-
1511 FICA	-
1512 Medicare	-
1521 Retirement	-
1531 Worker's Compensation	-
1541 Health Insurance	-
1545 Dental Insurance	-
1548 Vision Insurance	-
1561 Long Term Disability	-
Total:	-
Materials, Supplies, Services	2011 Proposed
2121 Dues, Subscriptions, Memberships	
2321 Travel & Training	
2431 Uniforms & Clothing	
11-41510-2513 Equipment Supplies & Maintenance Stormdrain Maint.	
4531 Professional & Technical Services	
5002 Misc. Services & Technical Services	175,000
Total:	175,000
Fund #- Golf Course Summary Department ##000	
Capital Outlay	2011 Proposed
7410 Equipment	
Total:	-
Debt Service	2011 Proposed
8121 Interest	-
8151 Paying Agent Fee	-
Total:	-
Interfund Transactions	2011 Proposed
9211 Transfer to General Fund	30,000
Transfer to Gas/Elec. Capital Projects Fund	
Transfer to Fleet Fund	
Total:	30,000



Section 11: INTERNAL SERVICES FUND

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INTERNAL SERVICE FUND

To promote efficiency and economy, the City has centralized the revenue and expenditures relating to services that span across several different City departments and funds.

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

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

MOTOR VEHICLE FLEET FUND OVERVIEW

The City's motor vehicle fleet is an important element in providing services to City residents. At approximately 50 square miles, Eagle Mountain City is the 3rd largest city in the state by land mass. Employees rely on City vehicles to perform their duties. Due to the City's size, there are significant costs associated with preventative maintenance, operating expenses, and 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.

2010-2011 MOTOR VEHICLE FLEET PURCHASES

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

- Administration vehicle
- Seniors vehicle
- Stormwater truck



Fiscal Year 2011
Eagle Mountain City
Budget Summary - Internal Service Funds
Preliminary Budget Appropriation

Expenditures Sources from Funds	\$	296,000.00
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Fund 54 Fleet

Total Internal Service Funds Expenditures:	296,000.00
--	------------

Revenues:	\$	232,898.00
-----------	----	------------

Fund 54 Fleet

Total Revenues	\$	232,898.00
----------------	----	------------

Total Proposed Appropriation	<u>232,898.00</u>
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Excess/Deficit Revenues over Appropriation	\$	(63,102.00)
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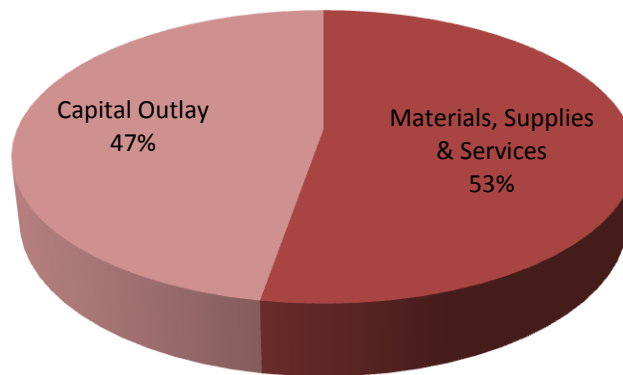
Mission: The primary purpose of this fund is to manage the acquisition, maintenance, and replacement of motor vehicles and power equipment.

Providing municipal departments with safe and efficient vehicles

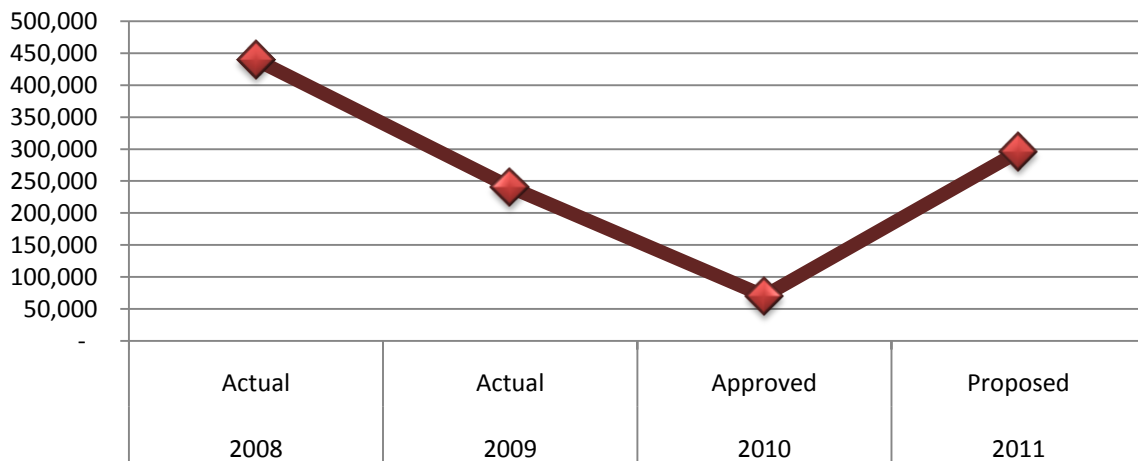
The Assistant Public Works Director manages (under the direction of the Public Works Director) all fuel purchases, service contracts, and purchase orders for City vehicles. In this way, the City is able to promote economy through use the City's purchasing volume. The overall objective is to provide all City departments with safe, operating vehicles and equipment through efficient maintenance and acquisition operations.



Proposed Expenditures



Expenditure Trends



Motor Vehicle Fleet Fund

Fund 54- Fleet Summary Department- 0						
EXPENDITURES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Personnel Services			-	-	-	-
Materials, Supplies & Services	414,152	437,696	240,402	140,406	155,800	156,000
Internal Services			-	-	-	-
Debt Service			-	-	-	-
Capital Outlay		1,838	-	-	-	140,000
Expenditure Total:	414,152	439,534	240,402	140,406	155,800	296,000
REVENUES	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
54-00-38 Transfer In from General Fund		373,960	220,466	-		90,545
54-00-38 Transfer In from Electric Fund		104,480	332,700	34,700	34,700	62,299
54-00-38 Transfer In from Gas Fund		34,660	90,800	3,650	3,650	10,450
54-00-38 Transfer In from Water Fund		22,300	74,037	5,055	5,055	23,798
54-00-38 Transfer In from Sewer Fund		55,280	59,137	3,000	3,000	20,756
Transfer In from Stormwater Insurance Reimbursement		16,795			4,092	25,000
54-00-37 Interest Earnings			-	-		50
Revenue Total:	680,835	607,475	777,140	46,405	50,497	232,898
BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	266,683	(103,509)	354,765	(94,001)	(105,303)	(63,102)
Fund Balance (Deficit)- Beginning:	65,591	332,274	228,765	583,530	583,530	478,227
Fund Balance (Deficit)- Ending:	332,274	228,765	583,530	489,529	478,227	415,125
PERSONNEL SUMMARY (FTE)	2007 Actual	2008 Actual	2009 Actual	2010 Approved	2010 Adjusted	2011 Proposed
Elected	0.00	0.00	0.00	0.00	0.00	0.00
Appointed	0.00	0.00	0.00	0.00	0.00	0.00
Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Part-time/Seasonal	0.00	0.00	0.00	0.00	0.00	0.00
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00





Section 12: Appendix

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STRATEGIC GOALS FOR EAGLE MOUNTAIN

GOAL 1: Eagle Mountain City will retain and expand the economic base, provide employment opportunities, and provide access to a broader range of goods and services for residents and non-residents.

1.1 Develop an atmosphere that encourages businesses to locate to Eagle Mountain

1.2 Retain and strengthen local businesses

1.3 Increase the retail opportunities in Eagle Mountain City

GOAL 2: Eagle Mountain City will improve the image and appearance of the community.

2.1 Ensure strong, consistent code enforcement to instill neighborhood pride and maintain integrity

2.2 Continue with the plan for the planting and maintenance of trees, landscaping, trails, and xeroscapes

2.3 Develop and maintain corridor beautification, xeroscapes, paseos, parks and significant entryways

STRATEGIC GOALS FOR EAGLE MOUNTAIN

GOAL 3: Eagle Mountain City will plan and facilitate the City's transportation systems and infrastructures at the local and regional level, to improve vehicular traffic and pedestrian traffic.

3.1 Plan the City's transportation systems

3.2 Implement transportation projects and systems

3.3 Maintain and develop City's infrastructure and transportation systems

GOAL 4: Eagle Mountain City will plan and implement effective and efficient services with fiscal responsibility to meet the needs of resident's expectations concerning the City's recreational, financial, and commercial capacity.

4.1 Ensure City services, facilities, and equipment meets the needs of residents, customers and employees through the development of annual departmental goals, objectives, and strategic budgeting

4.2 Continually improve the organization's performance by focusing on work culture, innovation, customer service, process improvement, training, education and personal growth

4.3 Provide a safe environment by promoting a high quality, cost efficient work and public safety program

4.4 Provide a high quality, cost efficient public water and wastewater utility infrastructure that complies with all applicable state and federal standards and regulations

STRATEGIC GOALS FOR EAGLE MOUNTAIN

- 4.5 Provide an optimal amount of effective and efficient recreational activities for residents
- 4.6 Plan and implement cost effective activities that cater to the traditions and values within the community
- 4.7 Provide a high quality, cost efficient public gas and electric utility infrastructure that complies with all applicable state and federal standards and regulations

GOAL 5: Eagle Mountain City will communicate openly and effectively with its citizens, employees, the media, public and private organizations and visitors.

- 5.1 Engage, potentially affected interests in timely, effective dialogue about city policies, programs and projects
- 5.2 Use various types of media, including local access television and websites, to provide citizens, business and visitors with information about Eagle Mountain City government activities
- 5.3 Continue to develop City technology, programs and policies that enhance internal efficiency, effectiveness, and communication between departments and others

BUDGET PREPARATION & ADOPTION

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

Utah Code

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

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

Budget Changes

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

GLOSSARY

A

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

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

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

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

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

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

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

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

ASSETS: Property owned by a government.

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

B

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

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

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

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

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

BUDGET: A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it

designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

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

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

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

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

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

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

C

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

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

CAPITAL FACILITY PLAN: A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying

the expected beginning and ending date for each project;, the amount to be expended in each year, and the method of financing those expenditures

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2)

That portion of the cost of a capital asset which is charged as an expense during a particular period.

DIRECT EXPENSES: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

E

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

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

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

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

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

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

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

EXPENSES: See Expenditures.

F

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

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

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

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

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

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

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

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

G

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

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

GENERAL AND OPERATIONS EXPENSE: An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

GENERAL FUND: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

GENERAL GOVERNMENT: When a schedule refers to the “General Government,” it includes the General Fund, Parks, Library, etc. in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid’s five Combined Statements Overview.

GOVERNMENTAL ACCOUNTING: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

I

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

INDIRECT COST RATE: A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.

INFLATION: A rise in the general price level caused by an increase in the volume of money and credit relative to available goods and services. Inflation not only increases the

costs of services but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

INTERNAL CONTROL: A plan of organization for purchasing; accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

INTERNAL SERVICE FUND: Formerly called Intra-governmental Service Funds. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVENTORY: The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. meters, paper, or office supplies.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVESTMENT INSTRUMENT: The specific type of security which a government purchases and holds.

J

JOINT FINANCING: The proposed program might be surveyed to determine whether certain projects are equally beneficial to other governmental agencies, authorities, or special districts and if joint financing can be arranged.

JOURNAL: An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

L

LEASE-PURCHASE FINANCING: Local governments utilizing the lease/purchase method prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the

facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

LEDGER: An accounting record which lists financial transactions by the organization unit or service which incurred them.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. **NOTE:** The term does not include encumbrances.

LIFE-CYCLE COST: The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

LIMITED LIABILITY BONDS: When a government issues bonds which do not pledge the full faith credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

LINE ITEM BUDGET: A budget prepared along departmental lines that focuses on what is to be bought.

LIQUIDITY (OF INVESTMENTS): The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

M

MARGINAL COST: The increase in total cost associated with an increase in the amount of service provided; for example, if a new computer report was requested, its marginal cost would be predominantly the cost of the time it took to program it—assuming the computer is a sunk cost.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MEASUREMENT FOCUS: The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its

operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

MONTHLY EXPENDITURE PLAN: The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.

N

NET INCOME: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

NET REVENUES: Revenues; less possible expenses; held by the revenue disbursing form.

NONPERSONNEL COST: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See Budget.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

ORGANIZATIONAL UNIT: A responsibility center within a government.

OVERHEAD: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

P

PAY-AS-YOU-GO FINANCING: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

PERSONNEL COST: The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as **DIRECT COSTS** if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as **INDIRECT COSTS**.

POSTING: The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

PROGRAM ACTIVITY: A specific and distinguishable unit of work or service performed.

PURCHASE ORDER: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

REPLACEMENT COST: The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

REVENUE: The term designates an increase to a fund’s assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS: Revenue bonds frequently are sold for such projects as water and sewer systems. Such bonds usually are not backed by the full faith and credit of the local jurisdiction. For this same reasons, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

S

SERVICE: A program or activity which does not produce; a tangible commodity but which nonetheless contributes to the welfare of others, e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.

SERVICE OF OBJECTIVES: The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

SERVICE PLAN: The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

SPECIAL DISTRICT: Special district are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

SPECIAL REVENUE FUNDS: General government funds where the source of revenue is dedicated and or restricted to a specific purpose.

START UP COST: Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial and physical resources required for its operation.

SUNK COST: The cost that has already been incurred. For example, the cost of a previously purchased computer system.

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are retired usually from taxes collected.

T

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer service.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety of a particular transaction and typically indicates the amounts to be affected by the transaction.

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.