

Eagle Mountain City

Budget 2009-2010





CITY OF EAGLE MOUNTAIN

UTAH

ANNUAL BUDGET FISCAL YEAR 2009-2010

MAYOR

Heather Jackson

CITY COUNCIL

Donna Burnham

Eric Cieslak

Ryan Ireland

David Lifferth

Nathan Ochsenhirt

CITY ADMINISTRATOR

John Hendrickson

PREPARED BY

Ifo Pili, Assistant City Administrator

Gordon Burt, Finance Director

Jason Walker, Management Analyst

Kelsy Alsup & Nick Camberlango, Management Interns

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Section- 1

BUDGET MESSAGE

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June 11, 2009

Members of the City Council
Eagle Mountain, Utah 84005

RE: FY 2009-2010 BUDGET MESSAGE

Dear Council Members and Citizens of Eagle Mountain City:

It is a pleasure to present the 2009-2010 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 as it identifies the services the City provides to its residents as well as the funding for the services. The City five-year plan has been extended and improved from last years 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 two year recipient of the GFOA's Distinguished Budget Award, we will again resubmit the document for the GFOA's consideration.

As our city embarks upon its 13th 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 fiscal responsibility held has led us to implement several measures to avoid possible pitfalls from fiscal neglect. First, we have avoided dipping into the City's financial reserves, keeping them intact for future need. 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 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 23,000 residents, our community continues to expand and flourish. Eagle Mountain has seen an increase of approximately 3% in population during the past fiscal year. Even though this number has decreased from years previous, it still represents an increase higher than many areas in Utah during the current economic difficulties. 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 residential and commercial sectors of the city requires growth in public infrastructure, service delivery systems, and personnel. 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 while improving the city's efficiency and performance in rendering services remain a top priority in the budget.

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

We 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 2009-2010 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 2009-2010 Mayor's Initiatives Section of this message.

We present a balanced budget for Fiscal Year 2009-2010. It meets all legal requirements and accepted administrative practices. The total budget for Fiscal Year 2009-2010 is \$39 million with \$8.129 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 2008-2009 BUDGET IN REVIEW

Before looking into the 2009-2010 budget year, it is important we review on accomplishments during the 2008-2009 budget year. Some of the budget priorities last year consisted of:

Upgrade and Maintenance of Parks and Open Spaces: The City skate park was completed and opened to the public along with completion of the Sweetwater Trail. Several neighborhood entry ways were landscaped as well as the installation of the artificial grass at The Eagle off of SR-73. Mid-Valley Regional Park was started and will carry on through the new budget year.

Augmentation of Citywide Activities: The City continues to expand Pony Express Days. The youth sports programs were increased this past budget year as well as senior council activities in order to offer young and older citizens more opportunity to be involved in the city.

Construction of Capital Facilities to Maintain and Improve Utilities Delivery: Construction of the sewer treatment plant took place and will carry over through the new budget year. Multiple well projects and water projects including: Well #1, Well #4, Tank #5, Well #2, and Tank #2 upgrades. The City purchased water shares to secure future economic development and future residential growth.

Increased Support of Economic Development: Though there were no major changes in the economic development of the budget, the City continues support in efforts for economic development. Incentives for Coops Market have been part of the economic development plan. The City developed commercial incentive tools, such as the formation of CDA's. A fast-track system is also in place for all commercial planning and building inspection processes. Attendance to the Las Vegas ICSC Conference to find interested businesses was part of this budget year plan.

FY 2008-2009 BUDGET AMENDMENTS

Several amendments to last year's budget were approved by the City Council. The amendments to the FY 2008-2009 budget are as follows:

General Fund- Total General Fund amended is \$476,435.00 (\$100,000.00 from General Government, \$310,687.00 from Public Safety, and \$65,748.00 from Community Development). These amended amounts will be covered by revenue of \$480,295.00 from multiple sources (as listed below in each section)

General Government: A total increase of \$100,000.00 will be amended for Fiscal Year 2009 in the General Government. The revenue sources for this amendment will be increased Sales Tax Revenue (\$150,000.00) as well as increased Penalty Fees (\$125,000.00).

- **Banking Fees:** Original budget amount was \$75,000.00 the amended budget amount will now be \$110,000.00 making a difference of \$35,000.00.
- **Utility Billing Mailing:** Original budget amount was \$48,000.00; the amended budget amount will now be \$60,000.00 making a difference of \$12,000.00.
- **State Insurance Fund:** Original budget amount was \$20,000.000; the amended budget will now be \$40,000.00 making a difference of \$20,000.000.
- **Building Grounds Maintenance:** Original budget amount was \$12,000.00; the amended budget amount will now be \$25,000.00 making a difference of \$13,000.00.
- **Cell Phones/Pagers:** Original budget amount was \$45,000.00; the amended budget amount will now be \$65,000.00 making a difference of \$20,000.00.

Public Safety: A total increase of \$310,687.00 will be amended for Fiscal Year 2009 in Public Safety. The revenue sources for this amendment include increased Property Tax Revenue (\$165,000.00) and increased Ambulance Revenue (\$4,500.00).

- **Police Contract Services:** Original budget amount was \$1,793,813.00; the amended budget amount will now be \$2,100,000.00 making a difference of \$306,187.00.
- **Equipment:** Original budget amount was \$0; the amended budget amount will now be \$4,500.00 making a difference of \$4,500.00.

Community Development: A total increase of \$65,748.00 will be amended for Fiscal Year 2009 in Community Development. The revenue sources for this amendment include two Library Grants (\$8,500.00 and \$7,295.00) and an increase in Pony Express Days Sponsorships (\$20,000.00).

- **Library Salaries:** Original budget amount was \$58,472.00; the amended budget amount will now be \$73,472.00 making a difference of \$15,000.00.
- **Library Retirement:** Original budget amount was \$1,752.00; the amended budget amount will now be \$6,000.00 making a difference of \$4,248.00.
- **Library Equipment:** Original budget amount was \$1,500.00; the amended budget amount will now be \$20,000.00 making a difference of \$18,500.00.

- ***Library Materials from Grants***: Original budget amount was \$0; amended budget amount will now be \$8,000.00 making a difference of \$8,000.00.
- ***Special Events***: Original budget amount was \$190,500.00; amended budget amount will now be \$210,500.00 making a difference of \$20,000.00.

Impact Fee Fund- Total Impact Fee Budget Amendments amount to \$275,532.00 and will be covered from multiple Paid Reimbursement Agreements from Collected Impact Fees.

- ***Water Impact Fee***: There was no original budgeted amount; amended amount is \$87,650.00.
- ***Wastewater Impact Fee***: There was no original budgeted amount; amended amount is \$1,232.00.
- ***Electric Impact Fee***: There was no original budgeted amount; amended amount is \$25,000.00.
- ***Parks/Trails Impact Fee***: There was no original budget amount; amended amount is \$26,620.00.
- ***Stormwater Impact Fee***: There was no original budgeted amount; amended amount is \$39,030.00.
- ***Transportation Impact Fee***: There was no original budgeted amount; amended amount is \$96,000.00.

Capital Project Budget- A total amended amount of \$720,000.00 for Capital Project Budget FY 2009 with \$100,000.00 for Roads Projects and \$620,000.00 for Gas Capital Projects. Revenue sources include a Water Bond and Fund Balance.

Road Projects Fund:

- ***Porter's Crossing***: Original budget amount was \$750,000.00; amended budget amount is \$850,000.00 making a difference of \$100,000.00.

Gas Capital Projects Fund:

- ***North Ranch Gas Line***: There was no original budgeted amount; amended amount is \$500,000.00.
- ***CP Ranch Gas Line***: There was no original budgeted amount; amended amount is \$50,000.00.
- ***Sweetwater Gas Extension***: There was no original budget amount; amended amount is \$70,000.00.

Enterprise Fund-

Solid Waste Fund: Original budget amount was \$596,060.00; amended budget amount is \$620,000.00 making a difference of \$23,940.00. Revenue source for this amount will include Solid Waste Fees and Fuel Surcharges.

Debt Service Funds-

A total amount of \$126,000.00 is amended for Debt Service Funds (\$6,000 for Road Bonds and \$120,000 for Water and Sewer Bonds) for FY 2009. Revenue sources for these amendments include Increased B&C Road Fund Revenue (\$6,000.00), Water and Sewer Revenues(\$45,000.00) , and DEQ Bond Proceeds (\$75,000.00).

Road Bond:

- **Principal:** Original budget amount was \$114,000.00; amended budget amount is \$120,000.00 making a difference of \$6,000.00.

Water and Sewer Bond:

- **Principal:** Original budget amount was \$340,000.00; amended budget amount is \$385,000.00 making a difference of \$45,000.00.
- **DEQ Bond Expenses:** There was no original budget; amended amount is \$75,000.000.

FY 2009-2010 MAYOR'S INITIATIVES AND BUDGET PRIORITIES

The development of the 2009-2010 budget began with a series of budget meetings wherein the Mayor, City Council and staff were able to formulate the goals and priorities that would steer the course of the budget development process and be reflected in the allocations of the budget document. The priorities and relative allocations are enumerated in the following:

1. **Improvement of Services/Five Day Work Week.** To help meet the needs of city residents, the City Offices continue to operate with five day work weeks, while still allowing employees to work four days per week with overlapping schedules to fill the five days. The City keeps employees at an optimal work schedule while also allowing the city to offer greater levels of service without the need for additional employees.

Additionally, a hiring freeze was implemented to help stabilize the Operating Budgets. The City will only be adding new positions that are absolutely necessary for the safety and wellbeing of the residents. I believe that these moves will help the City to continue to offer both efficient and high quality services to residents.

2. **Park Improvements.** The City has budgeted significant funds for capital improvement projects in its various parks totaling \$889,000. With the completion of the Master Park Plans during this past Fiscal Year we will continue with the Mid Valley Park (\$600,000) and begin Mountain View Park (\$28,000). A Splash Pad Park (\$250,000) is in the works to begin this Fiscal Year. The City has budgeted money for signage along the Sweetwater Trail (\$11,000).

3. **Improved Public Safety.** This fiscal year the City plans to continue the level of service of protection to citizens. The addition of a part-time RAD officer will be funded through the city in this Fiscal Year.

4. **Improved Transportation.** The quality of transportation remains at a high level of importance to the City staff. Infrastructure projects for this fiscal year include Smith Ranch Road (\$350,000), Bobby Wren Blvd. (\$250,000), and Ranches Parkway extension (\$200,000). The City continues their efforts to lobby for funds to complete the Pony Express extension to Redwood Road and were awarded with a grant of \$3,500,000 to do so. The project should be completed August 2010.

5. **Emphasis on Economic Development.** In continued efforts to bring economic development to the City, funds will be allocated to promote development. During this fiscal year the development budget will put on a golf tournament in efforts to promote the City to businesses to bring their stores to our city. Information was distributed at the ICSC Conference in Las Vegas through our Economic Development Director. We also have attracted the attention of the Economic Development Corporation of Utah (EDCU) and are currently pursuing several significant businesses.

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.

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 2001, Eagle Mountain's population has increased by an average of about 10-15% each year. 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 will focus on Transportation, Utility Improvements, Economic Growth, Recreation, and City Organization.

Transportation is the most critical need the updated master plan will address. Over 90% 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. Laying the foundation for this improved transportation infrastructure will not only improve traffic issues, but will also prevent costly upgrades that will inevitably arise in the future.

Another high priority for the citizens of Eagle Mountain is the creation and improvement of City parks and trails. In a recent resident survey conducted by Brigham Young University, resident satisfaction with City parks and trails was identified as being satisfied with the parks and believe they were improved over the past year. City officials and planners are actively working on creating park sites, securing funds to build and maintain new and existing parks, and partnering with state agencies

to create new and improved walking/biking trails. In addition, the city is working to increase its open green space as well as diversify the recreation availability with a new skate and bike park. These new additions will increase the recreational possibilities for the residents.

The third priority to be addressed by the new master plan is commercial development. Currently, there are very few businesses located in Eagle Mountain, forcing our citizens to commute to work, play, and shop. This situation not only puts a tremendous strain on the transportation infrastructure, it also costs Eagle Mountain City 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. Our City is already seeing benefits from the added emphasis on economic development, with a new grocery store (Coops Market) and retail space planned for the near future.

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 causing the trend in employee increase to slow down. 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 2014. 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 utility's structure over the next five years. This includes significant upgrades and construction to the water and sewer facilities.

As part of its improvements to the water system, the City plan is to upgrading 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.

The City will finish construction of a new sewer treatment plant for the South Service Area (SSA) by the end of 2009, which will treat 1.2 million gallons of wastewater every day. The completion of this plant will increase the efficiency and quality of the SSA's sewer system and will quadruple the size of the old plant. The City will cover the costs of the project with a low-interest loan from the State.

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 will open a new 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:

Grant	Allotment
Library Grant	\$ 98,000
Ambulance Grant	\$ 4,000
SAFER (Fire Personnel)	\$ 202,240
<u>Signage for Sweetwater Trail</u>	<u>\$ 41,253</u>
Totals	\$ 345,493

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 2009-2010 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 and stable ongoing revenue sources. In the past, growth has accounted for much of Eagle Mountain's revenue. As growth may fluctuate from year to year, the City Administration recognizes the need to study more secure and viable revenue sources, 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 \$39 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.

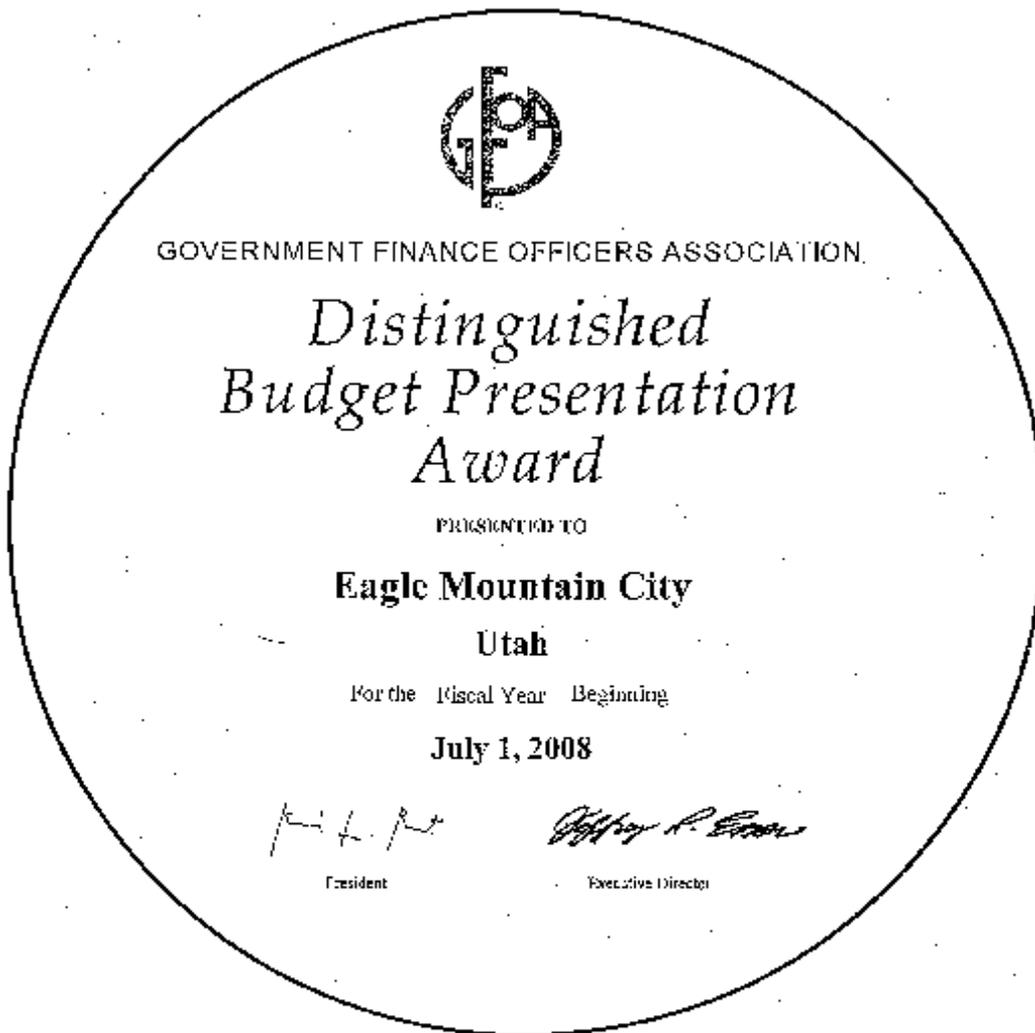
Respectfully submitted,



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. Esge Mountain City was a recipient of the award for the FY 2008-2009 year and believes the current year budget is also worthy of this distinction.



EAGLE MOUNTAIN CITY OFFICERS

MAYOR



Heather Jackson

CITY COUNCIL



Donna Burnham



Eric Cieslak



Ryan Ireland



David Lifferth

CITY ADMINISTRATOR



John Hendrickson



Nathan Ochsenhirt



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.

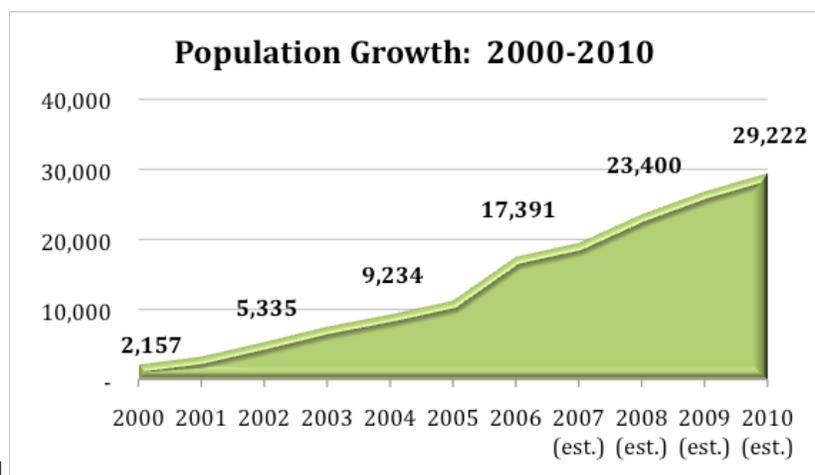
HISTORY

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 40+ residential building permits a month, the sheer size of Eagle Mountain promises room for anyone who wants to raise a family in a master-planned community that incorporates the technology of today and tomorrow with the values from the past.

POPULATION

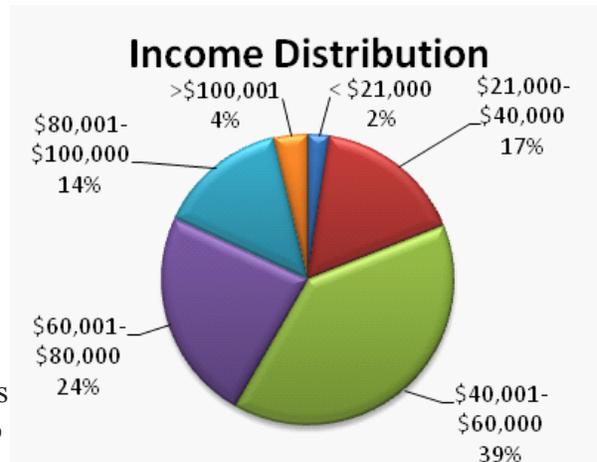
Eagle Mountain is one of the fastest growing communities in Utah and the state’s third largest city geographically. Since the 2000 U.S. Census, Eagle Mountain has shown steady, and often rapid, growth. In just under 10 years, the City has grown from 2,157 residents to approximately 23,000 residents in 2009. More than 5,000 residential units have been built, and even in the slow economy, Eagle Mountain issued over 130 residential building permits in FY 2008-2009.



HOUSEHOLD INCOME & SIZE

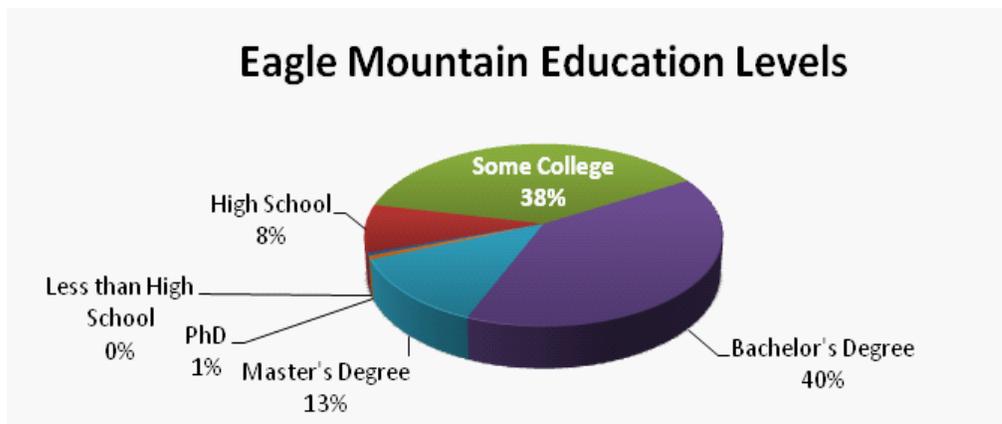
The average household income in 2000 was \$52,102. In a 2009 Statistical Survey conducted by Brigham Young University, the median household income category was \$41,000-60,000, with 59% of households reporting \$41,000 to \$60,000 and 24% reporting an income of \$61,000 to \$80,000.

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.



EDUCATION

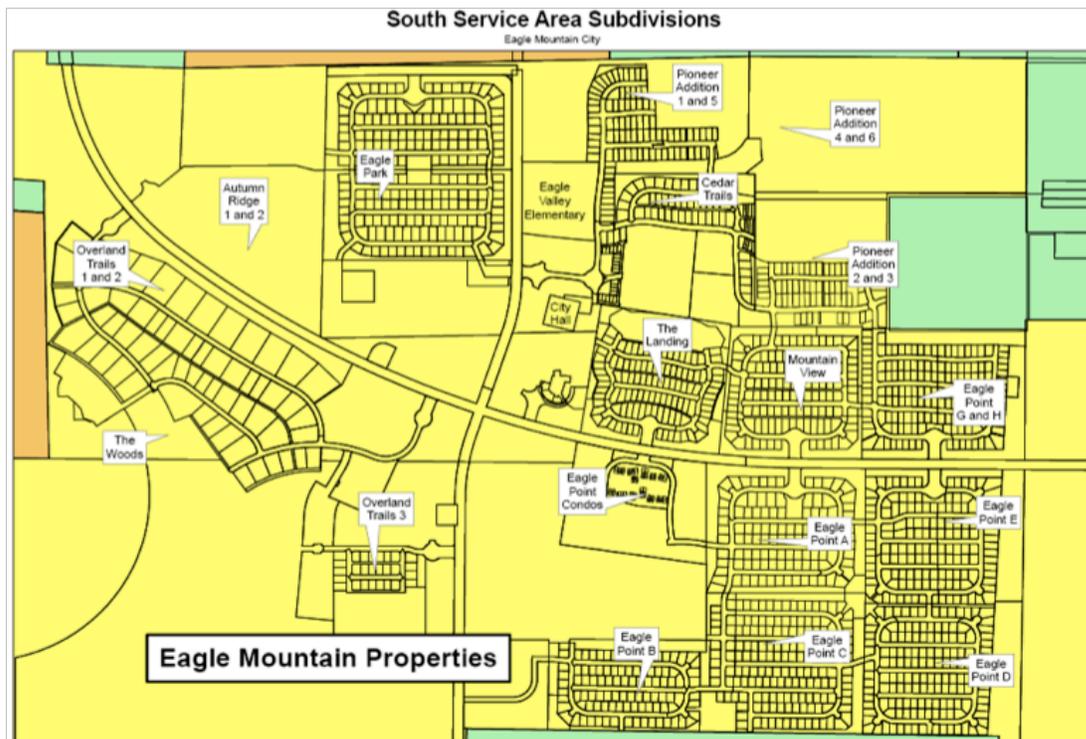
Eagle Mountain City is home to a young, education oriented population, with many residents having completed or pursuing post-secondary education. Within close proximity to three major universities (Brigham Young University, Utah Valley University, and the University of Utah) and several community colleges, 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.



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.

SOUTH SERVICE AREA

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



ADDITIONAL NEIGHBORHOODS

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

BUDGET OVERVIEW

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

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

- The **Program Purpose** is a broad description of the overall purpose of a fund, department, or division.
- The **Program Activities** is a brief description of the overall activities of a fund, department, or division.
- The **Overall Objectives** states the desirable condition that a fund, department, or division hope to achieve.
- The **Significant Budget Items** enumerates the noteworthy expenditures that have been appropriated.

- The **Performance Measurements** are aims at monitoring obtainment of objectives. Every objective may not have a performance measure for this budget year.
- The **Budget Tables** include summaries and details of revenues and expenditures. The tables show the adopted (proposed until adopted) budget for the coming year, the adjusted budget amounts for the previous years, and actual expenditures for the previous budget years. Additionally, the tables show the number of FTE employees that have been funded.

BUDGET RESPONSIBILITIES

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

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

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

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

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

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

BUDGET CALENDAR

The City’s Fiscal Year begins on July 1, 2009 and ends one year later on June 30, 2010. For this reason the budget is referred to as the 2009-2010 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/Debt participation • Use of Fund Balance • Set-asides and assumptions • Balancing Options • Current and forecast revenue
January 24, 2009	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 20, 2009	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 26, 2009	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until March 12th.
March 19, 2009	Draft Budget Completed	
March 20, 2009	Distribution to Council	Proposed budget delivered to Council
March 31, 2009	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 Mgt.
May 5, 2009	Distribution to Public	Proposed budget delivered
May 5, 2009	Public Hearing	Dept. presentation of Proposed Budget
June 16, 2009	Final Public Hearing	Adoption of Proposed 2009-2010 Budget

Note: The 2009-2010 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 2009-2010 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; The Capital Facility Plan & Economic Analysis; Impact Fee Ordinance; Consolidated Fee Schedule; and the City Purchasing Policy. These documents are to be reviewed annually to ensure that information is coordinated between the budget and other City financial documents. Copies for these documents can be obtained through the Recorder’s Office.

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

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

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

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

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

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

BENCHMARKING STUDY

City	2009 Population	Land Area (sq. miles)	Population Density (sq. miles)
Eagle Mountain	19,890	43	462.56
Saratoga Springs	11,570	10.2	386
Lehi	48,670	26.66	1,825.58
Spanish Fork	30,478	15.36	1,984.00
Washington	20,974	33	636

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 Unit	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:

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

This is Eagle Mountain’s first attempt at 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 POLICIES

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PURPOSE OF BUDGETARY AND FINANCIAL POLICIES

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

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

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

GENERAL BUDGET POLICIES

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

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

- **Maintain market rates of pay to its employees** which include both salary and benefits.
- **Charge enterprise funds payment for services provided by the General Fund.** The amount of each year's transfer fee will be based on the estimated General Fund expenditures that are utility related.

REVENUE POLICIES

As a part of the Revenue Policies the City will:

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

EXPENDITURE POLICIES

As a part of the Expenditure Policies the City will:

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

DEBT POLICIES

As a part of the Debt Policies the City will:

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

CAPITAL FACILITIES POLICIES

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

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

REPORTING POLICIES

As a part of the Reporting Policies the City will:

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

ACCOUNTING POLICIES

As a part of the Accounting Policies the City will:

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



Section- 4

FINANCIAL SUMMARY

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BUDGET SUMMARY

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City’s total adopted budget for FY 2009-2010 is \$39,000,000.

Budget Summary by Fund			
*Numbers reflect inter-fund transfers as well as expenditures.			
Fund	*FY 2008 Actual	*FY 2009 Adjusted	*FY 2010 Proposed
General Fund	11,503,507	8,516,548	8,129,431
Capital Projects Fund	14,855,345	11,161,837	15,792,644
Enterprise Fund	17,700,218	14,784,746	10,959,836
Debt Service Fund	4,372,532	3,775,248	4,195,133
Internal Service Fund	892,830	742,315	46,405
Total	49,324,432	38,980,694	39,123,449

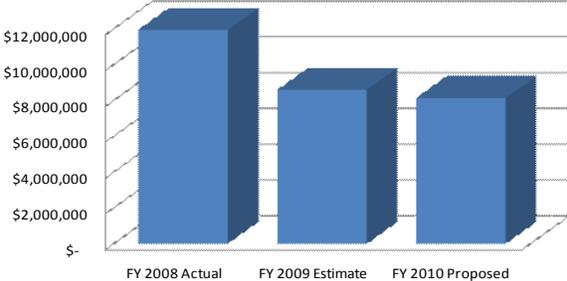
The table above summarizes the Fiscal Year 2009-2010 Budget for Eagle Mountain City, compared to that of the two previous fiscal years.

Significant budget items in the various funds include:

General Fund:

General Fund expenditures will actually decrease in FY2010 by about 4.5%, though the overall budget shows a slight increase. The decrease is primarily due to employee attrition, where employees leave the City, and those positions are not filled.

Total General Fund Expenditures



Capital Projects Fund:

- \$4,500,000 for new electric substation (deferred from FY2009 Budget)
- \$800,000 for road projects
- \$740,000 in park projects
- \$300,000 library expansion
- \$4,800,000 for completion of Sewer Treatment Plant (carry over from FY2009)

Enterprise Fund:

In general, the City’s Enterprise Funds have maintained their FY2009 expenditure levels, or decreased expenditures.

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 2010 General Fund and Capital Projects budget is balanced.

Consolidated Summary of Funds

Revenues	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
General Fund Revenues			
Taxes	\$ 3,500,469	\$ 3,248,333	\$ 3,726,000
Fees	\$ 1,318,441	\$ 1,191,639	\$ 983,791
Charges For Services	\$ 319,289	\$ 305,377	\$ 278,000
Miscellaneous	\$ 801,142	\$ 340,617	\$ 448,200
Intergovernmental	\$ 139,671	\$ 379,458	\$ 964,240
Interfund Transfers	\$ 1,342,708	\$ 1,676,000	\$ 1,740,200
Total	\$ 7,421,720	\$ 7,141,424	\$ 8,140,431

Expenditures	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
General Fund Expenditures			
Personnel Services	\$ 4,332,322	\$ 4,307,832	\$ 4,217,096
Mat., Supplies & Svcs	\$ 3,674,815	\$ 3,955,450	\$ 3,791,518
Internal Fund Trans	\$ 3,725,897	\$ 210,466	\$ -
Capital Outlay	\$ 214,113	\$ 119,911	\$ 131,700
Total	\$ 11,947,147	\$ 8,593,659	\$ 8,140,314

Capital Projects Fund Revenues			
Gas and Electric			
Bond Proceeds	\$ -	\$ -	\$ 4,500,000
Transfers - Gen Fund	\$ -	\$ -	\$ -
Transfers - Electric Fund	\$ -	\$ -	\$ 350,000
Transfers - Gas Fund	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 4,850,000

Capital Projects Fund Expenditures			
Gas and Electric			
SR73 12.47 kv Feeder	\$ -	\$ 632,217	\$ 350,000
Regulator / Substation	\$ -	\$ -	\$ -
Electrical Distribution	\$ -	\$ 272,429	\$ 4,500,000
South Power Project	\$ -	\$ 5,962	\$ -
Gas Steel line	\$ -	\$ -	\$ -
Total	\$ -	\$ 910,608	\$ 4,850,000

Water Utility			
Bond Proceeds	\$ -	\$ -	\$ 1,537,500
Transfers - Water Fund	\$ -	\$ -	\$ 610,000
Impact Fees	\$ -	\$ -	\$ 2,248,444
Misc. Income	\$ -	\$ -	\$ -
Interest Income	\$ 22,991	\$ 38,016	\$ -
Total	\$ 22,991	\$ 38,016	\$ 4,395,944

Water Utility			
Wells	\$ 80,779	\$ 1,511,704	\$ -
Well Upgrades	\$ 88,478	\$ 683,176	\$ -
Tanks	\$ 143,829	\$ 371,901	\$ 2,248,444
Sweetwater Storm Drain	\$ -	\$ 62,809	\$ -
System upgrades	\$ -	\$ -	\$ 610,000
CWP Water Shares	\$ -	\$ -	\$ 1,537,500
Total	\$ 313,086	\$ 2,629,590	\$ 4,395,944

Sewer Utility			
Bond Proceeds/Grant	\$ -	\$ 1,316	\$ -
Transfer - sewer utility fund	\$ -	\$ -	\$ 4,800,000
Interest Earnings	\$ -	\$ 678	\$ -
Impact Fee Fund	\$ -	\$ -	\$ -
Total	\$ -	\$ 1,994	\$ 4,800,000

Sewer Utility			
Sewer Treatment Plant	\$ -	\$ -	\$ 4,800,000
South Service T. Line	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 501,478	\$ -
Total	\$ -	\$ 501,478	\$ 4,800,000

Capital Proj. Gen. Fund			
UDOT Grant	\$ -	\$ -	\$ -
EDI Fed Grant	\$ -	\$ -	\$ 400,000
Transfers	\$ -	\$ -	\$ 1,438,000
Contributions	\$ 131,592	\$ 51,967	\$ -
Other Revenue	\$ 497	\$ 215	\$ 258,700
Grants	\$ -	\$ -	\$ -
Total	\$ 132,089	\$ 52,182	\$ 2,096,700

Capital Proj. Gen. Fund			
Streets	\$ -	\$ -	\$ 1,059,000
Parks	\$ -	\$ 1,115,503	\$ 737,700
Fire Station #2	\$ -	\$ 761,136	\$ -
Library Project	\$ -	\$ 10,806	\$ 300,000
Sweet Water Trail	\$ -	\$ 343,684	\$ -
Total	\$ -	\$ 2,231,129	\$ 2,096,700

Revenues	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
Enterprise Fund Revenues			
Solid Waste			
Utility Billing	\$ 577,283	\$ 637,507	\$ 644,223
Total	\$ 577,283	\$ 637,507	\$ 644,223

Water Utility			
Utility Billing	\$ 1,803,162	\$ 1,873,077	\$ 1,857,500
Connection Fees	\$ 119,500	\$ 65,970	\$ 60,000
Equity Buy In	\$ -	\$ -	\$ -
Interest Earnings	\$ 15,018	\$ 689	\$ 3,000
Future Facilities	\$ -	\$ -	\$ -
Meter/ Future Fac Fee	\$ 30,227	\$ 19,769	\$ 20,800
Developer Contribution	\$ 2,489,859	\$ -	\$ -
Wells	\$ -	\$ -	\$ -
Late Fees/Penalties	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 8,611	\$ -
Audit Adj. & Accruals	\$ 207,822	\$ -	\$ -
Total	\$ 4,457,766	\$ 1,968,316	\$ 1,941,300

Sewer Utility			
Utility Billing	\$ 1,713,870	\$ 1,821,078	\$ 1,855,100
Connection Fees	\$ 25,980	\$ 12,900	\$ -
Equity Buy In	\$ -	\$ -	\$ -
Interest Earnings	\$ 263,848	\$ 51,094	\$ 20,000
Misc.	\$ -	\$ 535	\$ -
Transfers in	\$ 890,826	\$ -	\$ -
Developer Contribution	\$ 505,697	\$ -	\$ -
Audit Adj. & Accruals	\$ 152,414	\$ -	\$ -
Grants/ DEQ Loans	\$ -	\$ -	\$ -
Total	\$ 3,552,635	\$ 1,885,607	\$ 1,875,100

Electric Utility			
Utility Billing	\$ 5,347,777	\$ 5,288,956	\$ 5,705,000
Connection Fees	\$ 489,464	\$ 225,082	\$ 200,000
Interest Earnings	\$ 101,398	\$ 9,651	\$ 20,000
Meter/ Future Fac Fee	\$ -	\$ 8,137	\$ -
Bond Proceeds	\$ -	\$ -	\$ -
Developer Contribution	\$ 626,686	\$ -	\$ -
Service Calls	\$ 1,000	\$ 109,071	\$ 25,000
Damages to services	\$ 58,469	\$ -	\$ -
Transfers	\$ 360,792	\$ 456,000	\$ 293,735
Audit Adj. & Accruals	\$ 450,154	\$ -	\$ -
Miscellaneous	\$ 9,200	\$ 30,193	\$ -
Total	\$ 7,444,940	\$ 6,127,090	\$ 6,243,735

Natural Gas Utility			
Utility Billing	\$ 4,332,956	\$ 4,198,344	\$ 4,900,000
Connection Fees	\$ 317,975	\$ 192,124	\$ 243,600
Interest Earnings	\$ 23,914	\$ 6,260	\$ -
Temporary Connection	\$ 975	\$ -	\$ -
Developer Contribution	\$ 55,951	\$ -	\$ -
Service Calls	\$ -	\$ 8,286	\$ -
Damages to services	\$ 8,033	\$ 1,465	\$ -
Audit Adj. & Accruals	\$ 199,922	\$ -	\$ -
Miscellaneous	\$ -	\$ 16,912	\$ -
Total	\$ 4,939,726	\$ 4,423,391	\$ 5,143,600

Expenditures	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
Enterprise Fund Expenditures			
Solid Waste			
Contract Services	\$ 553,021	\$ 562,845	\$ 603,313
Interfund Transactions	\$ 56,127	\$ 26,000	\$ 26,000
Total	\$ 609,148	\$ 588,845	\$ 629,313

Water Utility			
Personnel Services	\$ 230,012	\$ 231,745	\$ 380,868
Mat., Supplies & Svcs	\$ 1,495,119	\$ 329,133	\$ 339,700
Interfund Transactions	\$ 1,379,186	\$ 494,037	\$ 1,212,406
Debt Service	\$ 441,926	\$ -	\$ -
Capital Outlay	\$ 10,215	\$ 43,328	\$ 7,500
Total	\$ 3,556,458	\$ 1,098,243	\$ 1,940,474

Sewer Utility			
Personnel Services	\$ 230,087	\$ 274,395	\$ 319,547
Mat., Supplies & Svcs	\$ 865,199	\$ 419,617	\$ 530,900
Interfund Transactions	\$ 1,388,835	\$ 479,137	\$ 1,019,170
Debt Service	\$ 765,058	\$ -	\$ -
Capital Outlay	\$ 6,329	\$ 182	\$ 5,100
Total	\$ 3,255,508	\$ 1,173,331	\$ 1,874,717

Electric Utility			
Personnel Services	\$ 465,681	\$ 555,225	\$ 483,532
Mat., Supplies & Svcs	\$ 5,542,945	\$ 4,060,144	\$ 4,301,400
Interfund Transactions	\$ 997,690	\$ 712,700	\$ 1,331,700
Debt Service	\$ 894,211	\$ -	\$ -
Capital Outlay	\$ 15,261	\$ 14,825	\$ 125,242
Total	\$ 7,915,788	\$ 5,342,894	\$ 6,241,874

Natural Gas Utility			
Personnel Services	\$ 290,984	\$ 315,988	\$ 342,733
Mat., Supplies & Svcs	\$ 3,460,233	\$ 2,772,186	\$ 3,497,800
Interfund Transactions	\$ 349,868	\$ 470,800	\$ 1,244,650
Debt Service	\$ 157,802	\$ -	\$ -
Capital Outlay	\$ 41,549	\$ 12,636	\$ 22,200
Total	\$ 4,300,436	\$ 3,571,610	\$ 5,107,383

Revenues	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
Internal Service Fund Revenues			
Motor Vehicle Fleet Fund			
Transfer - General Fund	\$ 373,960	\$ 229,466	\$ -
Transfer - Electric Fund	\$ 104,480	\$ 332,700	\$ 34,700
Transfer - Gas Fund	\$ 34,660	\$ 90,800	\$ 3,650
Transfer - Water Fund	\$ 22,300	\$ 74,037	\$ 5,055
Fund Balance	\$ -	\$ -	\$ 154,001
Reimbursements	\$ 16,794	\$ -	\$ -
Transfer - Sewer Fund	\$ 55,280	\$ 59,137	\$ 3,000
Total	\$ 607,474	\$ 786,140	\$ 200,406

Debt Service Fund Revenues			
98-1(2005 A) SID			
Assessments-Collected	\$ 97,390	\$ 76,983	\$ 738,525
Impact Fee	\$ -	\$ -	\$ -
Equity Buy Ins	\$ 92,738	\$ 77,719	\$ -
Bond Proceeds	\$ -	\$ -	\$ -
Interest Income	\$ 39,889	\$ 11,962	\$ 10,000
Total	\$ 230,017	\$ 166,664	\$ 748,525

2000-1 SID			
Assessments-Collected	\$ 18,070	\$ 233,652	\$ 499,476
Equity Buy Ins	\$ 118,161	\$ 77,725	\$ -
Bond Proceeds	\$ -	\$ -	\$ -
Interest Earnings	\$ 61,052	\$ 17,480	\$ 10,000
Total	\$ 197,283	\$ 328,857	\$ 509,476

Gas & Electric Rev. Bond			
Transfer - Electric Fund	\$ -	\$ -	\$ 900,000
Interest Earnings	\$ -	\$ 11,286	\$ 15,000
Transfer - Gas Fund	\$ -	\$ -	\$ 845,000
Total	\$ -	\$ 11,286	\$ 1,760,000

Water & Sewer Rev. Bond			
Transfers	\$ -	\$ -	\$ 1,404,000
Interest Earnings	\$ -	\$ 6,487	\$ -
Bond Proceeds	\$ -	\$ 1,218,171	\$ -
Total	\$ -	\$ 1,224,658	\$ 1,404,000

Road Bond			
Transfer - General Fund	\$ 151,698	\$ -	\$ 151,637
Total	\$ 151,698	\$ -	\$ 151,637

Revenues	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
General Fund	\$ 7,421,720	\$ 7,141,424	\$ 8,140,431
Capital Projects Funds	\$ 155,080	\$ 92,192	\$ 16,142,644
Enterprise Funds	\$ 20,972,350	\$ 15,041,911	\$ 15,847,958
Internal Service Funds	\$ 607,474	\$ 786,140	\$ 200,406
Debt Service Funds	\$ 578,998	\$ 1,731,465	\$ 4,573,638
Total Revenues	\$ 29,735,622	\$ 24,793,132	\$ 44,905,077

Expenditures	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
Internal Service Fund Expenditures			
Motor Vehicle Fleet Fund			
Mat., Supplies & Svcs	\$ 437,695	\$ 287,890	\$ 140,406
Capital Outlay	\$ 1,837	\$ 428,312	\$ 60,000
Total	\$ 439,532	\$ 716,202	\$ 200,406

Debt Service Fund Expenditures			
98-1 (2005 A) SID			
Principal	\$ 709,000	\$ 229,000	\$ 540,000
Interest	\$ 146,312	\$ 133,750	\$ 173,375
Transfers & Reimbursements	\$ 101,166	\$ 20,133	\$ 20,000
Banking Fees	\$ 36	\$ 30	\$ 150
Paying Agent Fee	\$ 13,263	\$ 11,437	\$ 15,000
Total	\$ 969,777	\$ 394,350	\$ 748,525

2000-1 SID			
Principal	\$ 1,628,000	\$ 151,000	\$ 111,000
Interest	\$ 504,684	\$ 370,175	\$ 363,276
Internal Services	\$ 157,214	\$ 58,550	\$ 30,000
Banking Fees	\$ 51	\$ 15	\$ 200
Paying Agent Fee	\$ 27,227	\$ 25,446	\$ 5,000
Total	\$ 2,317,676	\$ 605,186	\$ 509,476

Gas & Electric Rev. Bond			
Principal	\$ -	\$ -	\$ 580,000
Interest	\$ -	\$ 475,159	\$ 932,119
Paying Agent Fee	\$ -	\$ 2,000	\$ 5,000
Total	\$ -	\$ 477,159	\$ 1,517,119

Water & Sewer Rev. Bond			
Principal	\$ -	\$ 385,000	\$ 340,000
Interest	\$ -	\$ 395,062	\$ 774,726
Misc.	\$ -	\$ 78,821	\$ 10,000
Total	\$ -	\$ 858,883	\$ 1,124,726

Road Bond			
Principal	\$ 111,000	\$ 115,000	\$ 119,000
Interest	\$ 39,483	\$ 35,520	\$ 31,137
Paying Agent Fee	\$ 1,750	\$ 1,250	\$ 1,500
Total	\$ 152,233	\$ 151,770	\$ 151,637

Expenditures	FY 2008 Actual	FY 2009 Estimate	FY 2010 Proposed
General Fund	\$ 11,947,147	\$ 8,593,659	\$ 8,140,314
Capital Projects Funds	\$ 313,086	\$ 6,272,805	\$ 16,142,644
Enterprise Funds	\$ 19,637,338	\$ 11,774,923	\$ 15,793,761
Internal Service Funds	\$ 439,532	\$ 716,202	\$ 200,406
Debt Service Funds	\$ 3,439,686	\$ 2,487,348	\$ 4,051,483
Total Expenditures	\$ 35,776,789	\$ 29,844,937	\$ 44,328,608

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

ACCOUNTING VS. BUDGETING BASIS

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

ACCOUNTING BASIS

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

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

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

BUDGET BASIS

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

FUND STRUCTURE

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

GENERAL FUND

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

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

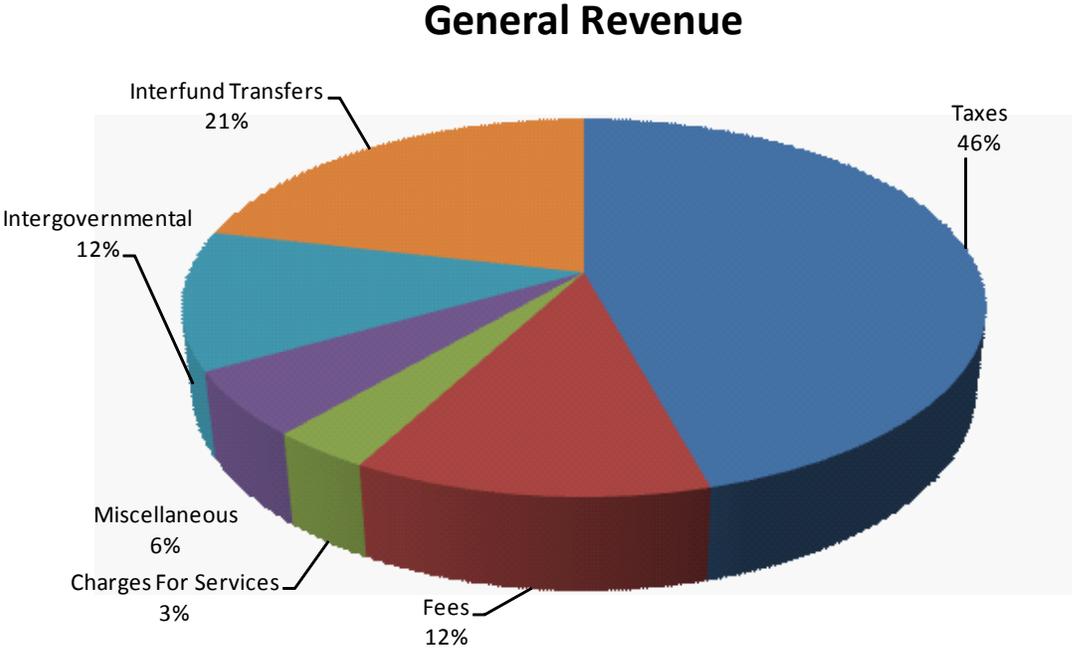
REVENUE SUMMARY

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

The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than expected. With continuing difficulties in the housing and financial markets, federal and state budget deficits, and increasing energy costs, prudence is required. Revenues related to disposable income reflect the cautious mood of consumers, while Property Taxes continue to reflect the residential and commercial desirability of Eagle Mountain. Taking all factors into account, the City's total General Fund revenues for FY 2009-10 are projected to increase by a very modest amount over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

SUMMARY OF REVENUE SOURCES

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



Departmental Revenues are generally related to the services and programs provided by a Department. As a general rule increasing Departmental revenues will be related to increased expenditures, 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 approximately 12% of the total property tax, or a rate of 0.1400%. The City estimates property tax revenue with two factors in mind: property turnover rate (resale activity), new construction activity. While residential resale activity has slowed from prior year highs (an additional 150 dwelling units are forecast for next fiscal year) commercial property development is gaining momentum.

Revenue From Property Taxes



For FY 2009-2010, property tax revenue is estimated at \$950,000, which represents a decrease of \$9,710 or about 1% under the FY2009 adjusted revenue of \$959,710. Though FY2010 property tax revenue projections are less than the property tax revenues the City realized in FY2009, the Budget Committee thought it best to use very conservative estimates during the slow economic climate.

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 24% of all General Fund revenues.

In recognition of weaker economy, and the opening of retail project located at the corner of SR-73 and Ranches Parkway, Sales Tax revenue estimates for FY 2009-2010 are conservatively estimated at \$1.71 million, an increase of about \$279,000 or 29% from the current fiscal year's adjusted budget of \$1.43 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

Revenue From Sales & Use Taxes



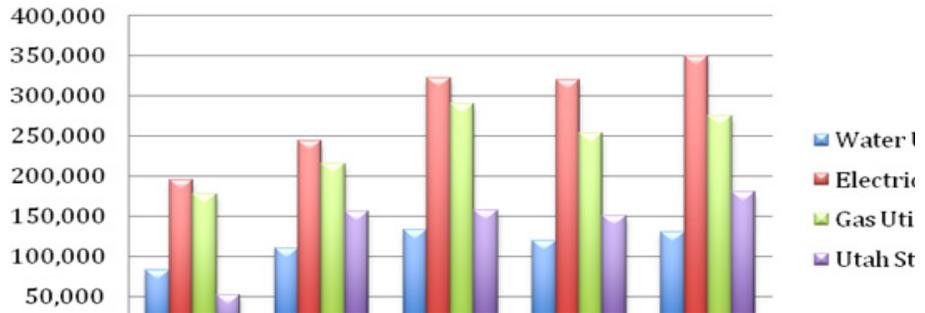
factors; (1) the new businesses that are moving into the City; and (2) the portion of the City's revenue portion linked to population, as Eagle Mountain City is still seeing growth.

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 2009-10, the Utility Tax revenue is estimated

at \$935,000 which represents an increase of over \$92,000 or 11% over the FY2009 adjusted figure. The Utility Tax accounts for 11.4% of all General Fund revenues.

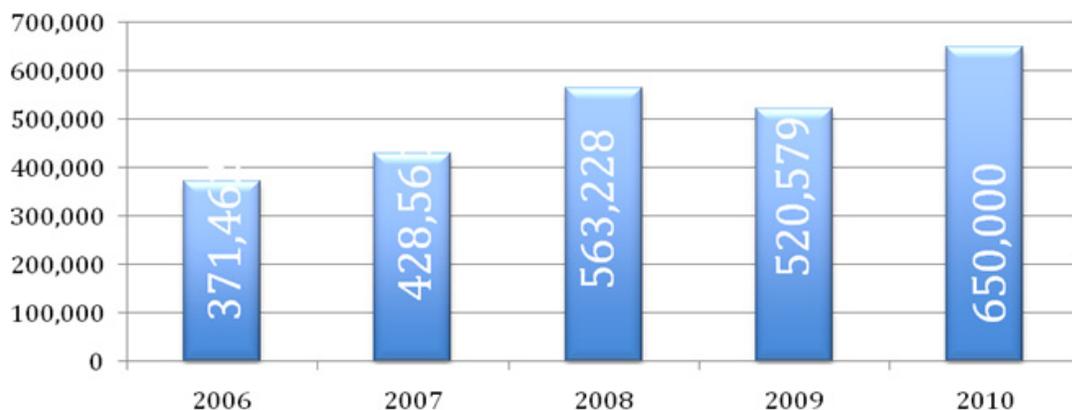
Revenue From Utility Taxes



CLASS B & C ROAD FUNDS

It is anticipated that the City will receive \$650,000 in B & C Road funds. These are funds distributed by the State according to a formula which takes into account cities' population and the

Class B & C Road Funds

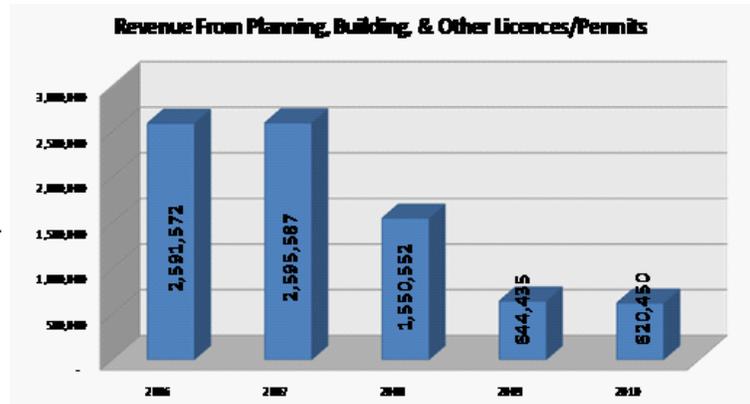


total number of road mileage within a city. These funds are restricted to road improvements.

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 40% of this revenue category. For

FY2010, revenues are estimated to be \$620,450; representing a slight increase over the FY2009 adjusted figures. The increase is due to a strengthening housing market. Licenses and Permit revenues account for approximately 8% of all General Fund revenues.



FINES AND FOREFEITURES

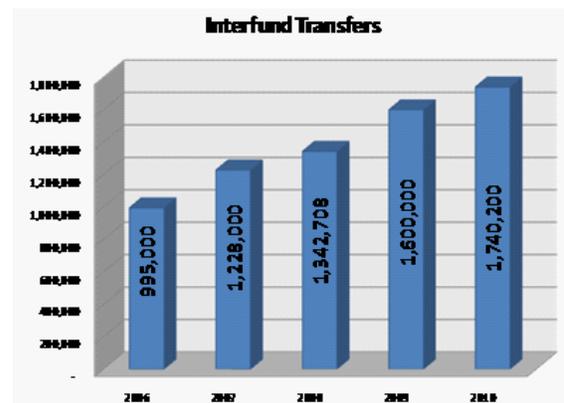
This revenue category consists of various types of fines set by the City for late fees, Not Sufficient Funds (NSF) fees, and library fines. Revenue from this category amounts to about \$363,000 or 4.5% of the total General Fund revenues.

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 2009-10, miscellaneous revenues are estimated at \$448,200 which is an increase of \$99,691 from the current fiscal year's budget of \$348,509. Miscellaneous Revenues are about 5% 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 FY2010, the overhead reimbursement transfer-in will be \$1.66 million, up \$64,200, or about 4%.

EXPENSES-GENERAL FUND

Expenses in the General Fund are categorized as: Personnel Services; Materials, Supplies, & Services; Internal-Fund Transactions; Debt Service; and Capital Outlays. In a normal fiscal year, the two largest categorical expenditures are Personnel Services and Materials, Supplies & Services. The 2009-10 Budget shows a reduction in Personnel Services and Materials, Supplies & Maintenance. The largest reduction in expenditures is in Inter-fund Transactions. This reduction is because there will not be a transfer from the General Fund to the Fleet Fund this Fiscal Year. 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.

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 2009. These estimates take into account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen. The revenue estimates that staff have 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

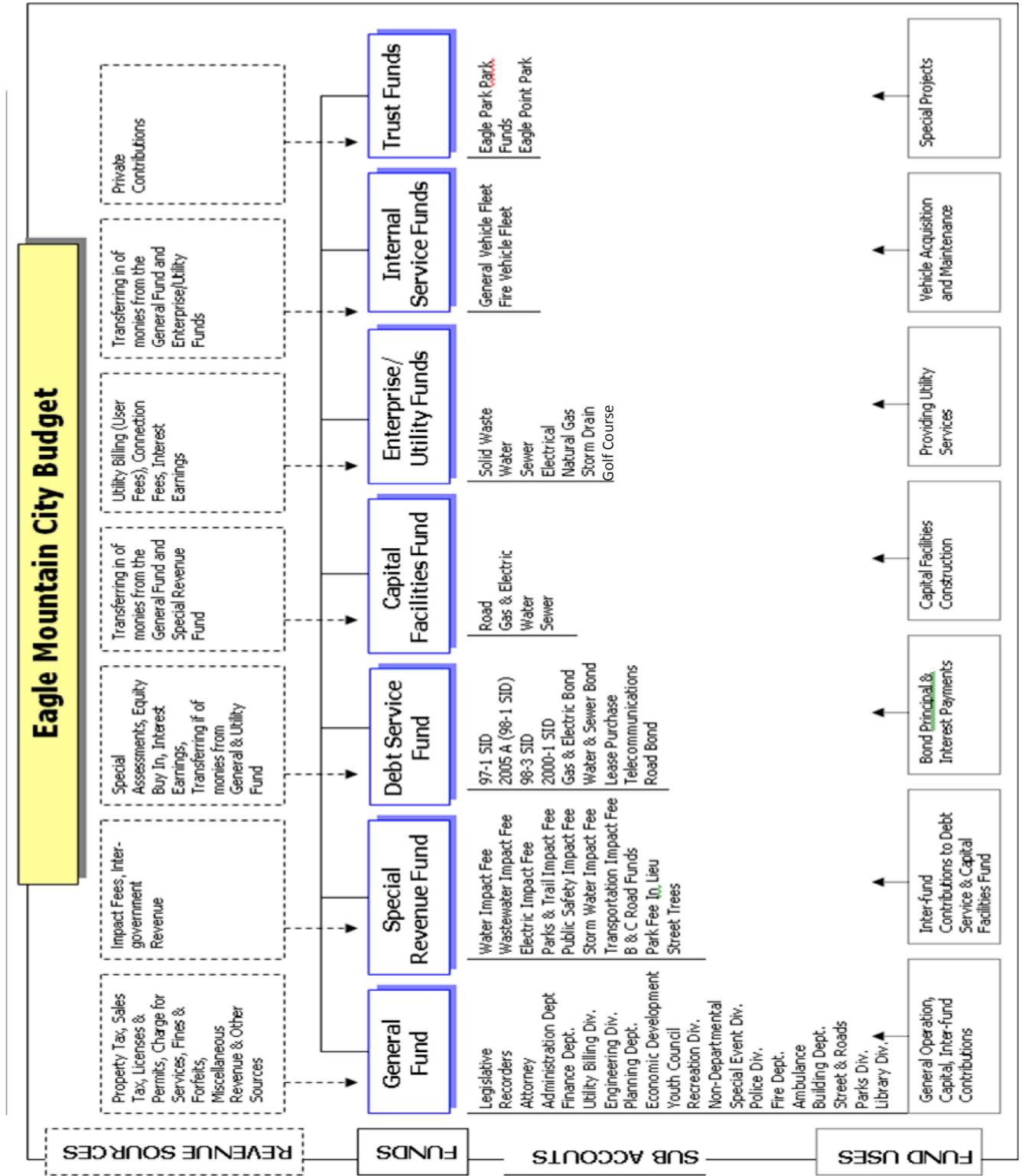
Each fund contains a summary sheet which enumerates the total expenditures, total revenues, and difference between the expenditures and revenues (plus any fund balance if applicable). These summary sheets identify the financial solvency of the fund. All summary sheets are located in corresponding Fund 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. Over the past 3 years, the City has been able to maintain the maximum balance allowed.

BUDGETARY FUND STRUCTURE





Section- 5

PERSONNEL SUMMARY

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2009-2010 STAFFING CHANGES

The 2009-2010 Budget includes no additional funding for personnel increases within the City. While the City is confident that no additional personnel are required to ensure that the City maintains adequate levels of service to its residents and customers, it has the capability.

PERSONNEL TRENDS

As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. Over the past three fiscal years, Eagle Mountain added an average of 14.4 FTEs per year. 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.

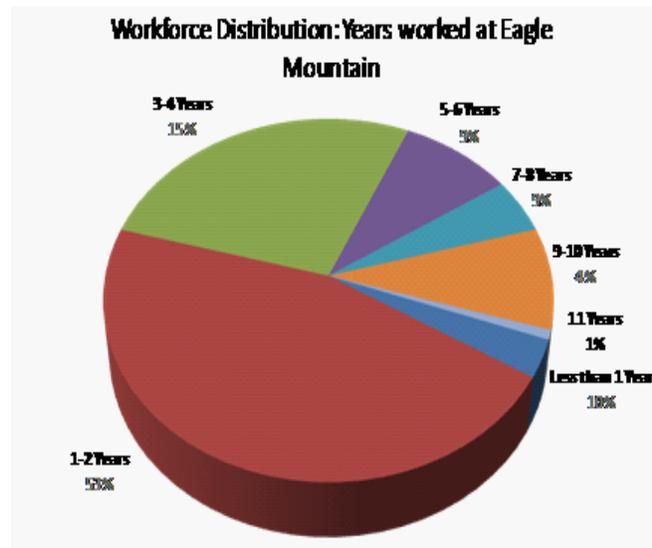
The decrease in personnel growth is representative of the slowing number of new residents. By effectively cutting the growth of City employees during a period of slower economic and community growth, the City frees up funds in the budget for other areas, as well as avoids higher personnel costs in upcoming 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 hired within the last 2 years (63%). On the other hand, the City has almost doubled in population over the past 3 years.

Additionally, there are a significant number of employees that have given 3 to 8 years of service. This is significant when coupled with the fact that the City has had several employees since 1998 (nine years), which signals that more employees are staying for a longer period of time. In all, just over 1/5 (23%) of employees have worked at Eagle Mountain for over 5 years, this in a City that is only existed for 12 years.

One of the ways in which the City is striving to retain employees is through maintaining a competitive compensation package (which

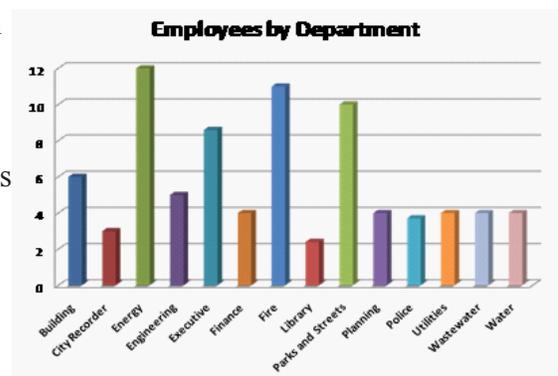


includes pay, health insurance, defined benefit retirement plans, etc.). Annually, during the budget process the Mayor’s staff surveys other Utah cities that are comparable in size regarding their compensation packages. The information obtained in this survey is used to develop Eagle Mountain City’s 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 2009-10, 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.



NOTABLE FY 2008-2009 (previous year) STAFFING CHANGES

Several positions were voluntarily vacated then eliminated from Eagle Mountain City’s workforce in FY2009. This reduction in force allowed the City to reduce expenses related to Personnel Services. The positions eliminated were:

1 FTE Senior Planner: Our former Planning Director left the City, and was replaced by one of the City’s existing Senior Planners. The subsequent open Senior Planner position was never filled and was eliminated.

1 FTE Special Events Coordinator: Our Special Events Coordinator passed away, and the position was never filled.

1 FTE Building Inspector: Due to the reduction in building permits, this position was never filled once it was vacated, and has since been eliminated.

1 FTE Meter Setter: Due to the reduction in building permits, this position was never filled once it was vacated, and has since been eliminated.

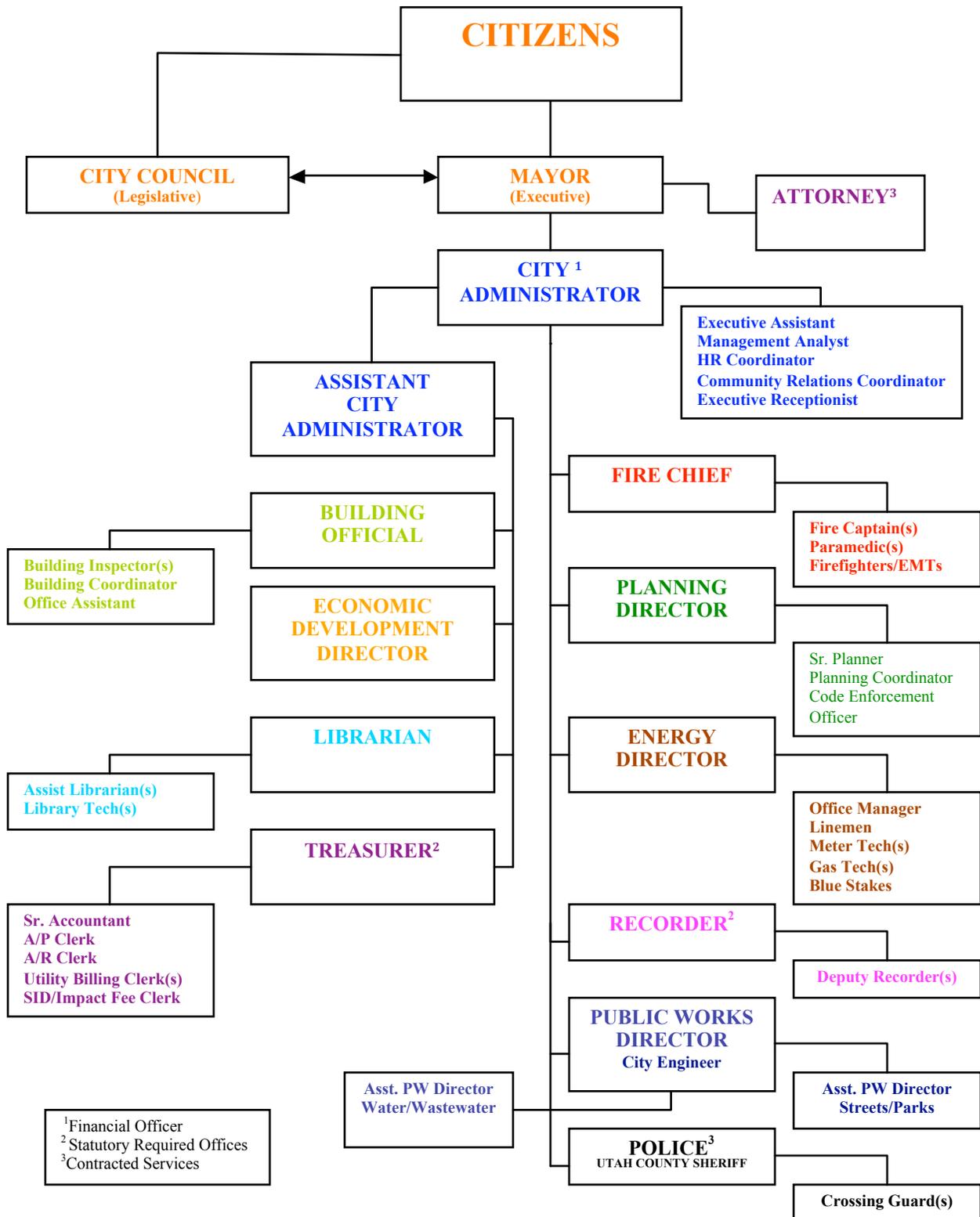
0.85 FTE Part-time Firefighter: The City no longer needed as many part-time firefighters since the City hired 6 full-time FTE's in FY2009.

2 FTE's Utility Inspectors: Due to the reduction in building permits, these positions were never filled once they were vacated, and have since been eliminated.

PERSONNEL SUMMARY TABLE

Personnel Summary Table* (FTE)					
<small>* Chart does not include elected officials or seasonal workers</small>					
Position	Department	2006-2007	2007-2008	2008-2009	2009-2010
Building Clerk	Building	0.5	1	1	1
Building Inspector	Building	3	4	4	3
Chief Building Official	Building	1	1	1	1
Executive Building Assistant	Building	1	1	1	1
Apprentice Lineman	Energy	1	2	1	0
Automation & Metering Supervisor	Energy	0	0	1	1
Blue Stake Locator	Energy	2	2	2	1
Energy Director	Energy	1	1	1	1
Energy Office Manager	Energy	0	0	1	1
Journey Lineman	Energy	1	2	2	3
Meter Reader	Energy	1	2	2	2
Meter Setter	Energy	1	1	1	0
Utility & Automation Supervisor	Energy	0	0	1	1
Natural Gas Supervisor	Energy	1	1	1	1
Utility Inspector	Energy	2	2	3	1
Natural Gas Technician	Energy	1	2	2	1
City Administrator	Executive	0	1	1	1
Community Relations Coordinator	Executive	0.6	0.6	0.6	0.6
Custodian	Executive	0	1	1	1
Executive Assistant	Executive	1	1	1	1
Executive Receptionist	Executive	1	1	1	1
Human Resource Coordinator	Executive	1	1	1	1
Management Analyst	Executive	1	2	2	1
Special Events Coordinator	Executive	0.34	1	1	0
Finance Director	Finance	0.5	0.5	0.5	0.5
Senior Accountant	Finance	1	1	1	1
Treasurer	Finance	0.5	0.5	0.5	0.5
Accounting Clerk III	Finance	1	1	1	1
Accounting Clerk IV	Finance	1	1	1	1
Part Time Firefighter	Fire	1.75	3.75	3.75	2.8
Fire Chief	Fire	1	1	1	1
Firefighter Paramedic	Fire	6	6	12	12
Assistant Librarian	Library	0.3	0.3	0.5	0.5
Librarian	Library	0.5	0.5	0.5	0.8
Librarian Technician	Library	0.4	1.2	1.27	0.7
Assistant Librarian of Children's Services	Library	0	0	0	0.3
Irrigation Technician	Parks/Rec	0	0	1	1
Parks Foreman	Parks/Rec	1	1	1	1
Parks Laborer	Parks/Rec	2	3	3	3
Code Enforcement Officer	Planning	0.38	1	1	1
Planning Coordinator	Planning	1	1	1	1
Planning Director	Planning	1	1	1	1
Senior Planner	Planning	1	2	2	1
School Crossing Guards	Police	3.02	3.02	3.48	3.48
Assistant Public Works Director	Public Works	1	1	1	2
City Electrician	Public Works	1	1	0	0
City Engineer	Public Works	1	1	0	1
City Inspector	Public Works	1	1	0	1
Engineering Assistant	Public Works	1	1	1	1
Materials Inspector	Public Works	1	1	0	0
Public Works Director	Public Works	1	0	1	1
Public Works Office Manager	Public Works	1	1	1	1
Staff Engineer	Public Works	0	1	1	0
Streets Maintenance	Public Works	2	3	3	3
Streets/Parks Supervisor	Public Works	1	1	1	1
Utility Electrician	Public Works	1	1	0	0
Waste Water Foreman	Public Works	1	1	1	1
Waste Water Technician	Public Works	1	3.5	3	3
Water Foreman	Public Works	1	1	1	1
Water Tech I	Public Works	3	2.5	2	2
Water Tech II	Public Works	0	0	1	1
City Recorder	Recorder	1	1	1	1
Deputy Recorder	Recorder	1	1	2	2
Utility/Billing Clerk I (Receptionist)	Utility/Billing	1	1	1	1
Utility/Billing Clerk II	Utility/Billing	1	1	1	1
Utility/Billing Clerk III	Utility/Billing	2	2	2	2
Totals		68.79	86.37	94.10	86.18

EAGLE MOUNTAIN CITY ORGANIZATION CHART





Section- 6

PERFORMANCE MEASURES

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Performance Measures Overview

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

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

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

This section includes performance indicators for the individual City departments. Each performance measure is prefaced by the “**Goal and Objectives**” that each department has set for FY 2009-2010. The “**Measurements**” column shows how these goals are to be measured in terms of output, efficiency, and effectiveness. This allows the administration to evaluate and assess how well departments are meeting their goals. “**Targets**” are quantitative measures of how much of these goals and objectives each department sets to accomplish by the end of the FY 2009-2010.

Department	Goals /Objectives	Measurement	2010 Target	2009 Completion
Utility Billing				
1	Improve customer service through training and regular weekly staff meetings. Utility billing clerks will address customer service related complaints given to the Mayor, et. al.	Percent of complaints to the City handled by utility billing clerks	75%	100%
2	Complete a utility deposit audit by end of Fiscal Year 2010	Percent complete of utility deposit audit by deadline	100%	0%
3	Complete collection submission to our collection agency by December 31, 2009	Percent of collection submitted by deadline	100%	New Goal
4	Continue cross-training plan for all utility billing clerks	Percent of utility billing clerks participating in cross-training plan	100%	100%
5	Work with Public Works and Energy Department to complete meter audit as well as Springbrook billing clean up by the end of Fiscal Year 2010	Percent of meter audit completed with Public Works and Energy Department as well as Springbrook billing clean up by deadline	100%	New Goal

Department	Goals /Objectives	Measurement	2010 Target	2009 Completion
Recorders				
1	All council meeting minutes to be approved and posted on the website within 2 weeks of meeting	Percent of council meeting minutes approved and posted on the website within 2 weeks	100%	100%
2	Codify City Ordinances by August 2008 and update the code every six months	Percent of City Ordinances codified and updated twice a year	95%	100%
3	Audit files and updating system to ensure proper documentation and easy accessibility to requested documents by replacing old file folders and updating all indexes	Percent of days where 2 hours was spent auditing files and updating the filing system	80%	75%
4	Account for all records and put File Retention and Destruction Schedule in place	Percent of File Retention and Destruction Schedule established and followed	95%	50%
5	Improve imaging project by allowing multiple users to scan documents on a regular basis	Percent of weeks were 6 hours was spent scanning	80%	50%
Executive				
1	Maintain orderly finances for City	Percent of reports and accounting entered in accurately	100%	100%
2	Implement semi-annual progress evaluations for City departments	Percentage of departments being evaluated semi-annually	100%	100%
3	Implement greater level of training for department heads on supervision and personnel issues	Percentage of department heads attending quarterly training classes	100%	100%
4	Increase City's participation in the County and Area.	Percentage of board and commission meetings attended	90%	85%
5	Hold regular employee meetings	Monthly employee meeting will be helped to give general training, specific information, and to foster employee/management dialogue	100%	New Goal
Finance				
1	File all annual and quarterly reports by the deadlines required by State/Federal Statute or Bond Covenants	Percent of reports filed by deadline	100%	90%
2	Reconcile all accounts within 3 weeks of bank statement receipt	Percentage of departments being evaluated semi-annually	100%	80%
3	Reconcile balance sheet accounts and schedules quarterly	Percent of balance sheets and schedules reconciled each quarter	100%	25%
4	Complete Annual Financial Audit for submission to City Auditor by September 30, 2009	Annual Financial Audit submitted by deadline	Yes	New Goal
Utility Billing				
1	Improve customer service through training and regular weekly staff meetings. Utility billing clerks will address customer service related complaints given to the Mayer, et. al.	Percent of complaints to the City handled by utility billing clerks	75%	100%
2	Complete a utility deposit audit by end of Fiscal Year 2010	Percent complete of utility deposit audit by deadline	100%	0%
3	Complete collection submission to our collection agency by December 31, 2009	Percent of collection submitted by deadline	100%	New Goal
4	Continue cross-training plan for all utility billing clerks	Percent of utility billing clerks participating in cross-training plan	100%	100%
5	Work with Public Works and Energy Department to complete meter audit as well as Springbrook billing clean up by the end of Fiscal Year 2010	Percent of meter audit completed with Public Works and Energy Department as well as Springbrook billing clean up by deadline	100%	New Goal
Engineering				
1	Maintain annual updated City Future Capital Facilities Plan	Percent of plan updated (based on how many sect	80%	100%
2	Oversee the design and construction of City Capital Projects	Percent of completed Capital Projects (based on CFP)	90%	New Goal
Planning				
1	Improving Geographic Information System (GIS) functionality and visual	Percent of mapping information available to other departments	75%	New Goal
2	Implementation of the master parks and trails plan through changed to the city code	Percent of master plan implemented	100%	95%
3	Sustainability of policies and programs by working with Building and Energy Departments to implement sustainable and energy efficient policies	Percent implemented of sustainable policies	75%	New Goal
Economic Development				
1	Increase Sales Tax revenue base by brining in new businesses to the city	Number of New businesses relocated into City	2.5	5
2	Create new jobs in the City through recruitment of major employers (of over 100 employees)	Number of major employers committed to locate in the City	1	1

Department	Goals /Objectives	Measurement	2010 Target	2009 Completion
Energy				
1	Maintain current training of all Power employees.	Percentage of employees with current training	100%	100%
2	Update Capital Facility Plan for Energy Department (20 Year Projections)	Percentage of Plan Updated	100%	90%
3a	Look for new energy resources for city (ex. Natural gas, power, coal, wind, solar, etc.)	Number of new resources found	1	1
3b		Number of new resources in which the City is participating	1	1
4a	Ensure that the City supports commercial activity and is commercially competitive	Implementation of Commercial Rate	Completed	100%
4b		Number of new power circuits installed for commercial growth	Completed	1
Fire				
1	Fire and Ambulance response time which include the call-to-dispatch and dispatch-to-arrival shall be 8 minutes within city boundaries	Percent of emergency responses meeting the 8 minute response time	80%	80%
2	Start the process of creating a Fire District prior to FY 2010 by; a. Completing a feasibility study and b. Educating those to be included in the fire district before June 2009	Percent of Fire District completed	Completed	100%
3	Work to get the entire Fire Department staff National Incident Management System (NIMS) trained	Percent of Fire Department staff NIMS trained	90%	90%
4	Continue to improve public education programs in the elementary schools and in the community by; a. Purchasing Risk Watch for elementary schools and b. Organizing quarterly community classes	Percent of public awareness	25%	66%
Police				
1	Get every neighborhood to be represented in the Neighborhood Watch program. Four new neighborhoods to be added to Eagle Park as active participants of Neighborhood Watch program	Five active participants of the Neighborhood Watch Program by end of fiscal year. Retain those that have signed up for Neighborhood Watch program	100%	100%
2	Continue to provide a safe community through increased traffic enforcement, extra patrols, and being more visible in the neighborhoods	Increased visibility in areas such as Eagle Park and Silver Lake Amphitheater area to prevent graffiti and other juvenile problems, as well as increased patrol in these areas	Completed	Arbitrary
3	Get more volunteers to be certified with the RAD Kids program	Four additional volunteers to be certified with the RAD Kids program to have a representative at each school	100%	100%
Streets				
1	Implement the City pavement maintenance plan	Percent of plan implemented by City	100%	100%
2	Comply with the City pavement maintenance plan	Percent of time following plan	100%	New Goal
3	Comply with the City snow removal procedures	Percent of time following procedure	100%	New Goal
Parks and Recreation				
1	Improve irrigation system to completely satisfy all park areas water needs	Percent of areas being sufficiently irrigated	80%	80%
2	Train employees in proper maintenance techniques	On a scale of 1 - 10, crew's knowledge of open areas	7	4/5
3	Improve communication to facilitate completion of all tasks		Arbitrary	
Library				
1	Actively Promote library and library events resulting in new registrations	Percentage of population that has a library card	45%	51%
2a	Residents of all ages will have access to programs that are designed to foster a love of learning	Average number of individuals attending programs (i.e. children, teen, senior groups, etc.)	70	75
2b		Percentage of positive survey responses	70%	75%
3	Increase awareness of the Spanish language and Bilingual materials available in the collection	Percent of items checked out from the Spanish/Bilingual section of the library	60%	65%



Section- 7

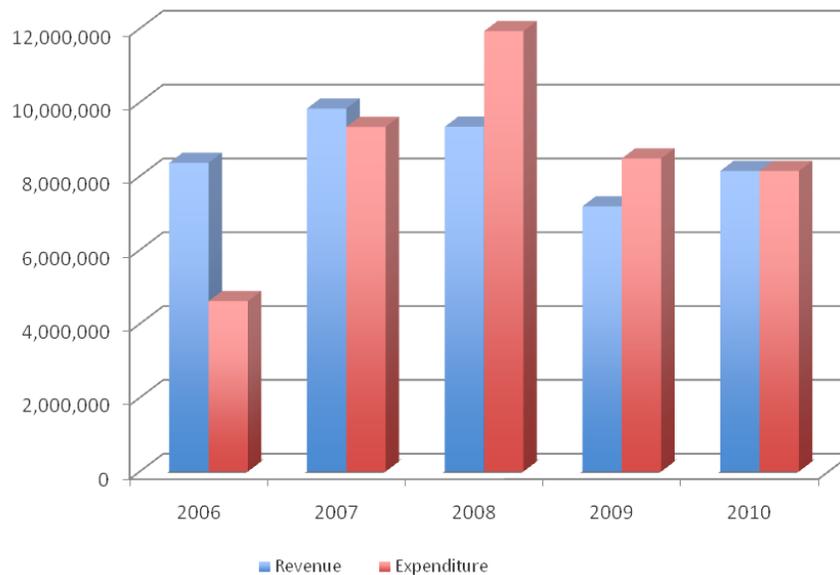
GENERAL FUND

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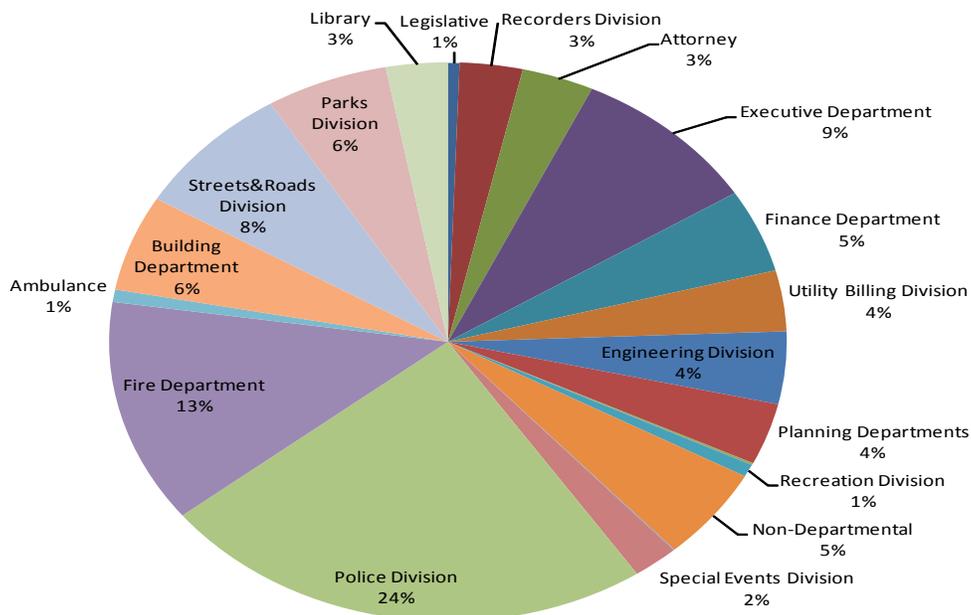
GENERAL FUND OVERVIEW

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

General Fund Revenue vs. Expenditure



General Fund Expenditures by Department



City Of Eagle Mountain
Budget Summary- GENERAL FUND
Preliminary Budget Appropriation
Fiscal Year 2010

General Fund

Revenue Sources:

Sales, Property, Utility, & Use Taxes	\$	3,726,000
Planning, Building, & Engineering Fees		620,450
Class B & C Road Funds		650,000
Charges For Services		200,000
Sport Recreation Fees		78,000
Fines & Forfeitures		363,341
Miscellaneous		448,200
Intergovernmental/Grants		314,240
Impact Fees/Equity Buy Ins		0
Interfund Transfers		1,740,200
 Total revenues	 \$	 8,140,431
 Fund balance - (from surplus of prior year to fund capital projects) ¹		 0
Total appropriable revenues		<u><u>\$8,140,431</u></u>

Expenditures:

Legislative	\$	44,664
Recorders Division		243,761
Attorney		279,000
Executive Department		739,530
Finance Department		392,411
Utility Billing Division		286,958
Engineering Division		341,494
Planning Departments		290,646
Economic Development Division		8,000
Youth City Council		2,000
Recreation Division		58,250
Non-Departmental		435,940
Senior Council		4,000
Special Events Division		177,810
Police Division		1,930,500
Fire Department		1,056,350
Ambulance		58,900
Building Department		451,919
Streets&Roads Division		625,760
Parks Division		473,330
Library		<u>239,091</u>
 Total expenditures	 \$	 8,140,313
 Other Financing Uses:		
Debt Service ²		0
Transfer to Capital Projects fund ³		0
18% Reserve ⁴		
Total proposed appropriation		<u><u>8,140,313</u></u>
Excess/Deficit Revenues over Appropriation	\$	<u><u>118</u></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 150 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	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	2,397,904	3,115,452	4,204,361	4,499,607	4,214,344	4,217,095
Materials, Supplies & Services	1,500,816	2,904,022	3,778,306	3,528,947	3,944,649	3,791,518
Internalfund Transaction	605,335	3,238,198	3,724,218	220,466	202,500	0
Capital Outlay	83,793	81,509	222,810	171,200	119,985	131,700
Debt Service	29,335					
Ending Balance						
Expenditure Total:	4,617,183	9,339,181	11,929,695	8,420,220	8,481,478	8,140,313

Debt Service*- The Payments for debt is now included in the Internalfund Transaction line Item

GENERAL FUND SUMMARY REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Sales, Property, Utility, & Use Taxes	2,026,966	2,681,971	3,584,984	3,340,000	3,358,039	3,726,000
Planning, Building, & Engineering Fees	2,591,572	2,595,587	1,550,552	1,292,120	618,988	620,450
Class B & C Road Funds	371,462	428,561	563,228	540,000	520,579	650,000
Charges For Services	95,867	219,985	120,000	160,000	202,318	200,000
Sport Recreation Fees	27,432	49,076	93,414	68,000	84,931	78,000
Fines & Forfeitures	214,321	281,129	355,295	244,000	422,566	363,341
Miscellaneous	816,491	1,070,817	879,422	627,100	348,509	448,200
Intergovernmental/Grants	124,344	42,386	138,513	240,000	27,459	314,240
Impact Fees/Equity Buy Ins	1,100,334	1,236,437	712,241	0	0	0
Interfund Transfers	995,000	1,228,000	1,342,708	1,784,000	1,600,000	1,740,200
Revenue Total:	8,363,789	9,833,948	9,340,358	8,295,220	7,183,388	8,140,431

GENERAL FUND BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Summary Revenue over						
Summary Expenditures	9,339,181	(1,428,360)	1,311,227	(125,000)		118
Fund Balance (Deficit)- Beginning:	0	1,598,324	3,746,606	5,057,833		4,932,833
Fund Balance (Deficit)- Ending:	806,576	3,746,606	5,057,833	4,932,833	0	4,932,951

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	6.00	6.00	6.00			6
Appointed	2.00	2.00	2.00			
Full-time	19.80	30.00	57.00		-	
Part-time/Seasonal	7.20	12.04	13.25		-	
FTE Total:	35.00	50.04	78.25		0.00	0.00

Fund 10- General Fund
Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
31116 Property Taxes	590,986	749,459	863,906	810,000	959,710	950,000
31121 Property Taxes (Delinquent)	39,119	1,621	7,548	15,000	3,014	5,000
31300 Sales/Use Taxes	778,695	1,085,841	1,716,937	1,600,000	1,431,881	1,711,000
31410 Water Utility Fee	81,920	109,791	133,154	105,000	118,825	130,000
31411 Electric Utility Fee	195,565	244,248	321,673	310,000	320,158	350,000
31412 Gas Utility Fee	177,484	215,255	290,255	280,000	253,498	275,000
31413 Telephone Utility Fee	24,055	0	-	0	0	0
33470 Utah State Telecom Fee	51,941	155,440	157,341	110,000	149,971	180,000
31420 Motor Vehicle Fee-In-Lieu	87,201	140,316	94,172	110,000	121,204	125,000
Total:	2,026,966	2,681,971	3,584,984	3,340,000	3,358,039	3,726,000

PLANNING, BUILDING, ENGINEERING FEES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
32100 Business Licenses	10,320	5,351	5,701	7,000	8,151	7,000
32214 Permits-Signs	600	1,250	2,600	1,000	300	1,000
32200 Leased Signs	5,400	1,500	4,500		100	450
32220 Conditional Use	500	-	-	0	500	0
32311 Building Permits-Building	1,149,483	1,354,649	370,867	650,220	205,059	250,000
32316 Building Permits-Grading & Excavating	12,993	4,657	2,635	5,000	1,200	5,000
32320 Building Permit- Surcharge			-			0
32340 Building Fast Track Fees		78,200	9,600	9,000	(2,000)	0
34124 Building Permit Clerical Fee					922	0
34512 Building Permits-Plan Check	876,151	480,468	700,000	390,900	270,400	200,000
34121 Processing Fee-Recording Legal Docs	15,800	4,000	15,000	19,000	4,025	5,000
34218 Dev Fees-Subdivision Inspections	91,109	4,100	90,000	20,000	300	10,000
34550 Construction Inspection Fees	82,651	290,534	77,648	90,000	49,464	70,000
34515 Dev Fees-Plat Fees	344,340	370,878	270,000	100,000	63,941	70,000
34517 Dev Fees-Annexation	2,225	0	2,000		18,624	2,000
Total:	2,591,572	2,595,587	1,550,552	1,292,120	618,986	620,450

CLASS B & C ROAD FUNDS	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
33480 Class B & C Road Funds	371,462	428,561	563,228	540,000	520,579	650,000
Total:	371,462	428,561	563,228	540,000	520,579	650,000

CHARGES FOR SERVICES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
34320 Ambulance Services	95,867	219,985	120,000	160,000	202,318	200,000
Total:	95,867	219,985	120,000	160,000	202,318	200,000

RECREATION	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
34711 Youth Sports	27,432	49,076	93,414	68,000	84,931	78,000
Total:	27,432	49,076	93,414	68,000	84,931	78,000

FINES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
36020 Late Fees & Penalties	207,391	271,215	343,341	235,500	411,714	353,641
36080 Not Sufficient Funds (NSF) Fee	3,530	3,650	3,300	2,500	3,440	2,500
36010 Library Fines	3,400	6,264	8,655	6,000	7,412	7,200
Total:	214,321	281,129	355,295	244,000	422,566	363,341

Fund 10- General Fund
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
34612 Special Event-PED Ticket Sales/Concessions	31,967	135,145	65,000	100,000		100,000
34910 Services-Photo Copies	431	419	1,155	0	886	
37010 Interest	376,608	871,249	715,045	450,000	127,716	275,000
33320 Animal Control Redemption	326			0		
33480 State Liquor Fund Allotment	3,500	5,179	9,660	11,000	11,537	14,000
33490 911 Tax Allotment		0				
34740 Concessions- Park and Recreation		0				
37025 Youth Council Calendars	175					
37075 Burn Permits	215	0	845	500	2,590	500
39410 Art Council Revenue	33					
39700 Contributions from Private Source						
39710 Restricted Donations Eagle Park	218			0		
39720 Contributions - To Youth City Council						
34716 Skate Park (Restricted)		0				
39330 Youth Council Fundraiser					1,125	
34721 RAD Tuitions		0				
33950 Senior Council					333	
34525 Silverlake Trees	0	0	0	0	0	0
33310 County- Recreation Allotment						
34330 Fire Services	12,569	4,889	4,736			
34520 Park Fee In Lieu	119,788	13,560	5,000	4,300	0	
34731 Use Fees- Parks and Public Parks	85	0	200	300	185	200
34890 Reimbursement- Miscellaneous	1,500		500		3,034	
39715 Restricted Donations Fire Department						
Silverlake Trees			4,800		3,900	
- SID Assessment Mgt. Reimbursement						
- ATV Registration						
34615 Miss Eagle Mountain Pageant Sponsorships	1,448	3,803	1,067	500	2,856	1,000
34612 Pony Express Days Sponsorships	3,600	0	67,696	40,000	101,839	40,000
- Class BC Road Fund Reserve Balance thru 2004		0				
- Direct Communications Telecommunications Sale Advance						
37050 Sale-Maps/Publications	175	176	1,440	200	2,395	1,000
37055 Mayor's Inaugural Ball Fund Raiser for Library	7,635	314	200			
39320 Library Donations	70	413	938	300	3,120	1,500
37090 Other Miscellaneous	256,148	35,672	1,140	15,000	86,993	15,000
Surplus Revenue				5,000		
Total:	816,491	1,070,817	879,422	627,100	348,509	448,200

INTERGOVERNMENTAL TRANSFERS/GRANT	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
33451 Fire Department Assistance Grant	4,000	22,697	2,228	3,000	4,000	
33420 COPS Grant	117,640					
33449 Svcs Spanish Speakers Grant		3,149	3,940	0	1,500	
33450 Library Grant		5,211	6,691	10,000	7,294	98,000
33452 LEPC High Speed Internet Grant		0				
33458 Citizens Corp Grant						
31150 EMS Ambulance Grant			22,790	0	14,655	
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training Grant)		11,330				4,000
31160 SLA Grant	750					
31161 CERT Grant	1,954		2,000	0		
33453 SAFER Grant Fire Dept.				227,000		202,240
Community Development Block Grant			100,864	0		
CLEF (Community Library Enhancement Fund)						10,000
Total:	124,344	42,386	138,513	240,000	27,459	314,240

IMPACT FEES/EQUITY BUY IN	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
34800 Equity Buy In Storm Water	25,408	34,838	14,729	0	0	0
34801 Equity Buy In Parks & Trails	34,782	70,447	35,555	0	0	0
34805 Impact Fees- Storm Drainage				0	0	0
34825 Future Facilities- Transportation	127,441	20,299	69,346	0	0	0
34826 Future Facilities- Storm Water	31,890	33,090	15,580	0	0	0
34827 Parks Future Facilities South	211,460	214,143	129,655	0	0	0
34828 Parks Future Facilities North	233,949	278,980	159,522	0	0	0
34875 ROW Existing Street Buy In Transportation	68,826	74,308	39,798	0	0	0
34876 Future Projects Transportation	117,719	124,513	66,467	0	0	0
34877 Sweetwater Road Equity Buy In	8,330	92,575	43,597	0	0	0
34878 Pony Express Ext Silver Lake	190,585	253,778	118,327	0	0	0
34806 Impact Fee Public Safety		0		0	0	0
34881 S Equity Buy In Public Safety	23,384	11,745	6,390	0	0	0
34882 S Future Facilities Public Safety				0	0	0
34883 N Equity Buy In Public Safety	25,560	27,720	13,275	0	0	0
Total:	1,100,334	1,236,437	712,241	0	0	0

INTERFUND TRANSFERS	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
37151 Admin Charge-Water	220,000	295,000	350,000	420,000	420,000	434,700
37152 Admin Charge-Sewer	220,000	295,000	315,000	420,000	420,000	436,500
37155 Admin Charge-Gas	260,000	295,000	315,208	380,000	380,000	396,000
37153 Admin Charge-Electric	295,000	295,000	317,500	380,000	380,000	397,000
37156 Admin Charge-Telecom						
Admin Charge- Stormdrain						0
Admin Charge- SID 98-1 & 2000-1		48,000	45,000	50,000		50,000
Admin Charge- Solid Waste		0	0	26,000		26,000
Transfer from reserve balance				0		
Transfer from transportation impact fee fund						
Transfer from public safety fund impact fee fund				10,000		
Transfer from Stormwater impact fee fund				48,000		
Transfer from Parks impact fee fund				50,000		
Total:	995,000	1,228,000	1,342,708	1,784,000	1,600,000	1,740,200

41100 LEGISLATIVE DEPARTMENT

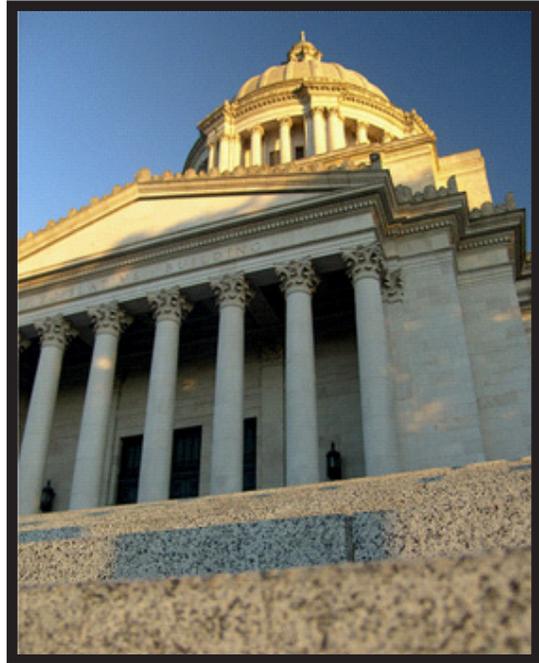
PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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

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



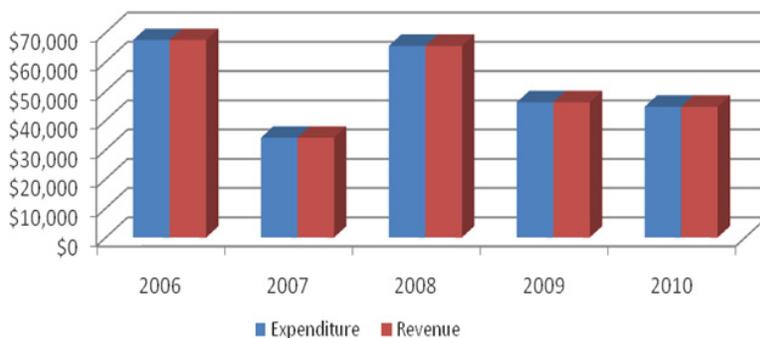
SIGNIFICANT BUDGET ITEMS

- City Council stipend line item reduced by \$6,000.

REVENUE AND EXPENDITURES

Revenues: \$44,664
Expenditures: \$44,664

Legislative Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	48,191	25,062	49,138	38,755	32,295	32,563
Materials, Supplies & Services	19,297	9,046	16,345	22,101	12,386	12,101
Interfund Transactions						
Capital Outlay	2,963				1,510	
Expenditure Total:	\$67,488	\$34,108	\$65,482	\$60,856	\$46,191	\$44,664

REVENUE	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	67,488	34,108	65,482	\$60,856	\$46,191	\$44,664
Revenue Total:	\$67,488	\$34,108	\$65,482	\$60,856	\$46,191	\$44,664

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1112 Salaries- Part-time Permanent	44,564	22,971	45,654	36,000	30,000	30,000
1511 FICA	3,627	1,757	3,484	2,232	2,295	2,040
1531 Worker's Compensation		334		523	0	523
Total:	48,191	25,062	49,138	38,755	32,295	32,563

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	600				0	
2321 Travel & Training	3,629	405	1,539	6,000	2,789	6,000
2369 Meetings	5,570	3,393	4,507	4,000	3,908	4,000
2411 Office Expenses & Supplies	2,306	5,036	2,651	2,000	593	2,000
2421 Postage	1,116	0				0
2513 Equipment Supplies & Maintenance	1,905	213	270	101	170	101
4531 Professional/Technical Services	506					
4950 Elections	17					
5002 Misc. Services & Supplies	3,648				(90)	
5003 Special Projects			7,379	10,000	5,016	
Total:	19,297	9,046	16,345	22,101	12,386	12,101

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7412 Computer Equipment	2,963				1,510	
Total:	2,963	0	0	0	1,510	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

41110 RECORDERS DIVISION

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

The Recorders Office is responsible for recording and keeping documents and properly indexed records relative to the functions of the City. The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder also prepares agenda packets and coordinates the public hearing for City Council meetings, attends and maintains record of such meetings. Manages all property tax related issues with Utah County and handles all requests for records under GRAMA. The Recorder Office also maintains a checklist for recording; attest to signatures; deliver mylar to County recorder for all subdivision plats.



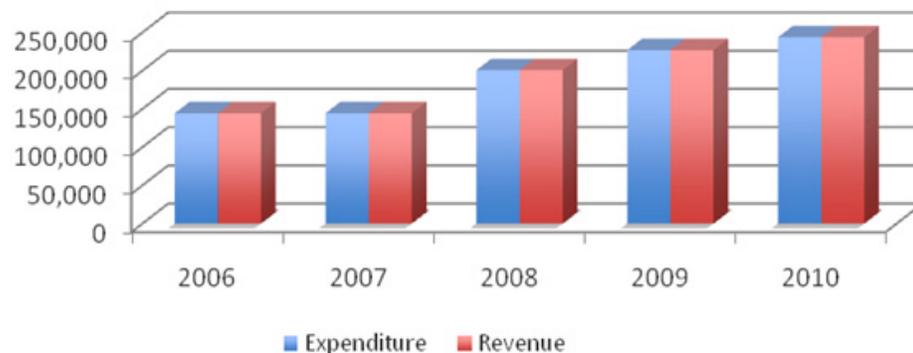
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- Election expenses: \$14,000

Recorder Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	108,572	116,686	144,885	186,891	180,223	199,021
Materials, Supplies & Services	34,359	26,349	46,230	30,250	33,746	39,740
Interfund Transactions		0	0	0	0	0
Capital Outlay	1,364	1,286	9,514	13,000	12,967	5,000
Expenditure Total:	144,295	144,320	200,628	230,141	226,936	243,761

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	144,295	144,320	200,628	230,141	226,936	243,761
Revenue Total:	144,295	144,320	200,628	230,141	226,936	243,761

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	1.00	1.00	1.00	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	2.00	2.00	2.00	3.00	3.00	3.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	71,080	78,747	98,126	122,470	130,366	133,806
1211 Overtime	229	2,159	8,189	2,000	1,410	0
1511 FICA	912	1,056	1,466		1,819	
1311 Bonus	157	964	0	1,500	0	1,500
1300 Employee Benefits	6,251	3,189	4,671	7,593	10,151	8,296
1521 Retirement	7,893	9,469	14,379	14,231	15,312	15,602
1531 Worker's Compensation			0	3,050	0	
1541 Health Insurance	18,079	18,316	15,243	31,579	17,649	35,280
1545 Dental Insurance	2,116	1,997	1,963	3,096	2,420	3,096
1548 Vision Insurance	440	414	415	626	527	626
1551 Cafeteria Plan	1,000					
1561 Long Term Liability	415	376	432	746	571	815
Total:	108,572	116,686	144,885	186,891	180,223	199,021

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	867	616	917	1,500	1,081	1,100
2211 Public Notices	7,612	8,680	11,632	8,000	14,474	12,000
2321 Travel & Training	1,904	5,492	3,754	5,500	5,003	4,000
2369 Meetings	558	642	415	500	117	500
2411 Office Expenses & Supplies	3,247	2,067	2,964	3,000	2,650	
2531 Mileage Reimbursement	157	130	350	150	615	500
4138 Property Taxes			5,226		(527)	
4139 Recording Fees	3,610	4,800	3,460	3,500	8,286	3,500
4261 Computer Software & Maintenance	3,175	1,949	6,280	1,600	790	4,140
4531 Professional/Technical Services	371	1,971	1,115	4,000	974	0
4532 Record Transcription Services			0	2,000	0	0
4950 Elections	10,828		10,116	500	284	14,000
5002 Misc. Services & Supplies	2,030					
Total:	34,359	26,349	46,230	30,250	33,746	39,740

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7412 Computer/Office Equipment		1,286	4,144	2,000	2,063	0
7425 Codification of City Records		0	5,370	10,000	10,904	5,000
7552 Furniture	1,364			1,000	0	0
Total:	1,364	1,286	9,514	13,000	12,967	5,000

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund						0
Other Fund Transfer						0
Total:						

41220 ATTORNEY

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

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

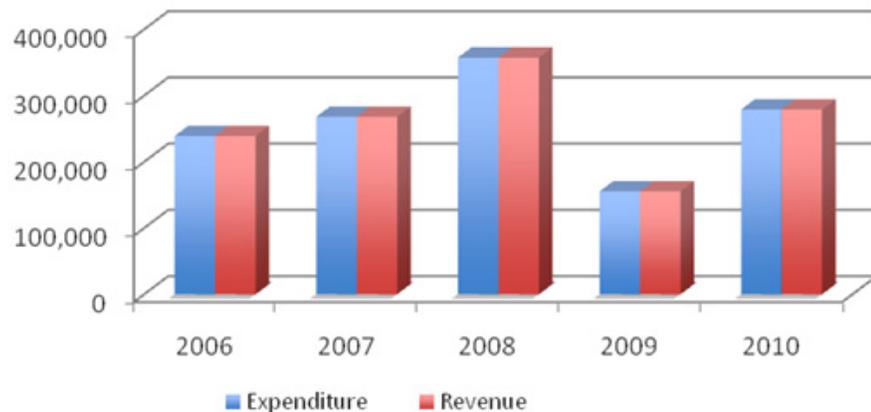
(The City currently contracts with the law firm of Peter, Kinghorn, and Harris (PKH) to provide the general legal services as described above.)

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

SIGNIFICANT BUDGET ITEMS

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

Attorney Revenue & Expenditure by Year



Fund 10- General
 Department 41220- Attorney Summary

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services					0	
Materials, Supplies & Services	238,871	267,889	357,178	290,000	155,235	279,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	238,871	267,889	357,178	290,000	155,235	279,000

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	238,871	267,889	357,178	\$290,000	155,235	\$279,000
Revenue Total:	\$238,871	\$267,889	\$357,178	\$290,000	\$155,235	\$279,000

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-			
Appointed	-	-	-			
Full-time	-	-	-			
Part-time/Seasonal	-	-	-			
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General
 Department 41220- Attorney Detail

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 Worker's Compensation						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
4121 Attorney Fees	162,436	174,565	250,594	200,000	155,235	189,000
2321 Travel & Training	1,435					
4531 Professional & Technical Services	75,000	93,324	106,584	90,000	83,803	90,000
Total:	238,871	267,889	357,178	290,000	239,038	279,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

41310 EXECUTIVE DEPARTMENT

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

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

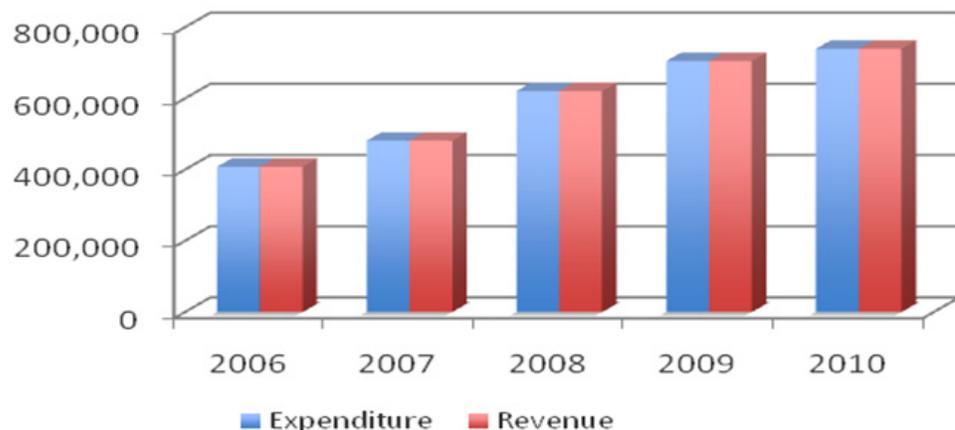
OVERALL OBJECTIVES

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

SIGNIFICANT BUDGET ITEMS

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

Executive Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
Personnel Services	374,836	447,658	593,550	720,750	684,119	725,630
Materials, Supplies & Services	21,643	26,735	14,287	18,400	17,320	13,900
Interfund Transactions	2,000	7,000	3,000	3,500	3,500	0
Capital Outlay	9,679		9,951	2,000	0	0
Expenditure Total:	408,158	481,393	620,788	744,650	704,939	739,530

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
General Taxes & Revenues	408,158	481,393	620,788	744,650	704,939	739,530
Revenue Total:	408,158	481,393	620,788	744,650	704,939	739,530

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
Elected						1
Appointed		2.00	2.00			1
Full-time	4.33	6.00	6.00			5
Part-time/Seasonal	0.33	0.33	0.33			1
FTE Total:	4.33	8.33	8.33	0.00	0.00	8.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
1111 Salaries	271,755	326,397	431,451	531,669	518,882	529,027
1211 Overtime		17,681	16,848	4,000	6,815	0
1242 Car Allowance	4,648	2,375	5,806	4,200	5,850	6,000
1511 FICA	6,884	9,329	10,116	0	13,064	1,161
1300 Employee Benefits	40,350	17,899	21,131	28,624	27,201	27,300
1311 Bonus		2,334	0	0	0	4,000
1521 Retirement	21,446	29,959	45,744	53,647	50,080	51,341
1531 Worker's Compensation	34		0	9,500	0	
1541 Health Insurance	26,574	39,680	53,750	84,211	54,026	94,080
1545 Dental			5,776	0	5,004	8,256
1546 Vision Insurance	530	919	1,199	2,088	1,086	1,670
1551 Cafeteria Plan	1,500	0		0	0	
1561 Long Term Disability	1,115	1,084	1,730	2,811	1,809	2,795
7412 Mileage Reimbursement					303	
Total:	374,836	447,658	593,550	720,750	684,119	725,630

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	988	1,547	1,191	3,000	1,385	3,000
2211 Public Notices	197					
2321 Travel & Training	8,327	2,686	5,789	5,900	8,315	5,900
2369 Meetings	1,261	3,131	524	1,000	1,599	1,000
2411 Office Expenses & Supplies	3,390	5,437	3,165	4,500	4,719	
2421 Postage	8		11	0	0	
2513 Equipment Supplies & Maintenance	405	5,144	608	1,000	719	1,000
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement	431	1,569	304	0	0	
4531 Professional/Technical Services	4,639	3,304	922	1,000	0	3,000
5002 Misc. Services & Supplies	1,997	3,918	1,773	2,000	583	0
Total:	21,643	26,735	14,287	18,400	17,320	13,900

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
7410 Equipment	6,000					
7552 Furniture	2,606		2,935			
7412 Computer Equipment	1,073		7,016	2,000	0	0
Total:	9,679		9,951	2,000	0	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Proposed	2009 Adjusted	2010 Proposed
9154 Transfer to Fleet Fund	2,000	7,000	3,000	3,500	3,500	0
Other Fund Transfer						
Total:	2,000	7,000	3,000	3,500	3,500	0

41410 FINANCE DEPARTMENT

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



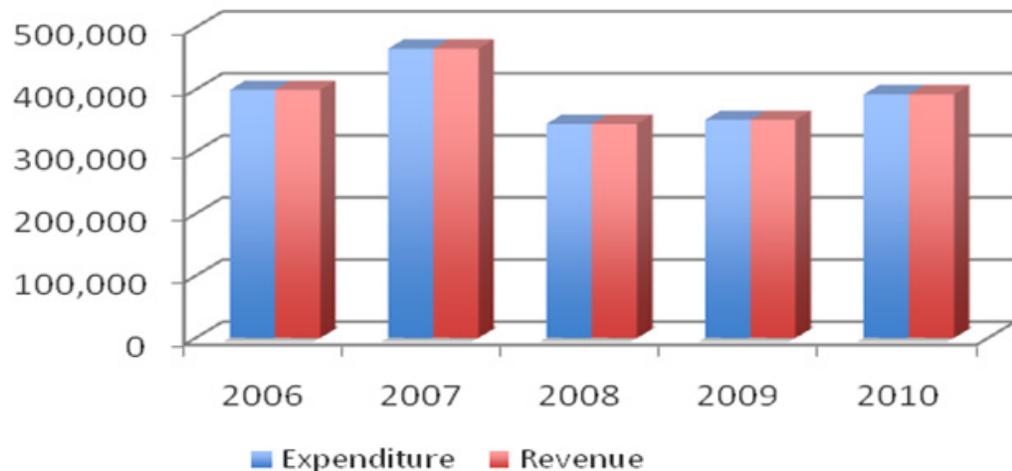
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

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

Finance Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	172,107	222,978	167,654	184,002	176,020	240,711
Materials, Supplies & Services	215,352	238,409	177,210	174,700	175,272	151,700
Interfund Transactions				0	0	0
Capital Outlay	11,992	4,535	0	3,000	0	0
Expenditure Total:	399,451	465,922	344,864	361,702	351,292	392,411

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	399,451	465,922	344,864	361,702	351,292	392,411
Revenue Total:	399,451	465,922	344,864	361,702	351,292	392,411

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed	0.50	0.50	0.50	0.50	0.50	1
Full-time	3.00	4.00	4.00	4.00	4.00	2.5
Part-time/Seasonal						
FTE Total:	3.50	3.50	3.50	4.50	4.50	3.50

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	110,852	140,173	123,222	125,694	123,774	165,308
1211 Overtime		4,531	45	500	0	
1511 FICA	1,569	2,094	1,749		1,714	
1300 Employee Benefits	19,063	21,285	(4,125)	5,846	7,590	9,450
1311 Bonus		2,283	0	2,000	0	1,750
1521 Retirement	12,247	16,439	14,505	10,957	14,383	17,772
1531 Worker's Compensation		2,556	0	3,130	0	
1541 Health Insurance	23,317	29,135	28,312	31,579	25,383	41,160
1545 Dental Insurance	2,608	3,145	2,776	3,096	2,145	3,612
1548 Vision Insurance	550	655	578	626	491	731
1551 Cafeteria Plan	1,250	0				
1561 Long Term Disability	651	683	592	574	540	928
Total:	172,107	222,978	167,654	184,002	176,020	240,711

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	309	256	285	1,000	380	1,000
2321 Travel & Training	2,379	3,141	2,556	3,000	2,173	3,000
2369 Meetings	853	1,171	983	1,000	859	1,000
2411 Office Expenses & Supplies	1,498	1,742	1,197	2,000	1,543	
2421 Postage	1,599	8,393	802			
2513 Equipment Supplies & Maintenance	280	368	0	1,000	0	1,000
2531 Mileage Reimbursement		53	76	200	0	200
4151 Auditing & Accounting	58,838	52,401	39,655	52,000	43,646	52,000
4140 Banking Fees	94,174	123,391	88,723	75,000	90,817	75,000
4211 Computer Network & Data Process	33,145	20,726	26,771	22,000	14,616	0
4221 Web Site Maintenance	2,519	8,938	5			
4261 Computer Software & Maintenance	8,400	15,390	15,067	15,000	21,239	16,000
4531 Professional/Technical Services	9,994	2,439	1,090	2,500	0	2,500
5002 Misc. Services & Supplies	1,364					0
Total:	215,352	238,409	177,210	174,700	175,272	151,700

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7411 Office Equipment	5,000					0
7412 Computer Equipment	6,992	4,535		3,000	0	0
Total:	11,992	4,535	0	3,000	0	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	-	0	0	0	0	0
Other Fund Transfer	-	-	-	0	0	0
Total:	0	0	0	0	0	0

41420 UTILITY BILLING DIVISION

PROGRAM PURPOSE

The Utility Division oversees the management of customer utility accounts.

PROGRAM ACTIVITIES

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

OVERALL OBJECTIVES

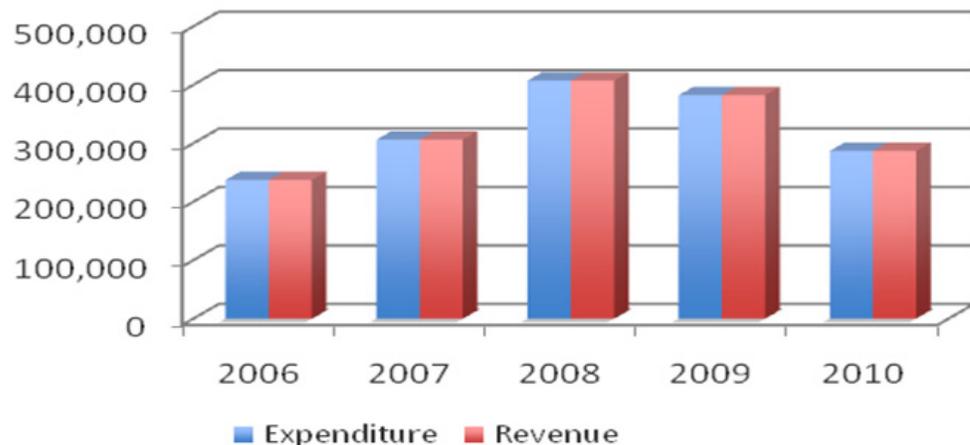
To ensure that customer and meter information is entered into the computer system in a timely manner and to maintain a high and consistent level of service to the customer.



SIGNIFICANT BUDGET ITEMS

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

Utility Billing Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	181,463	243,448	330,577	269,466	309,636	224,198
Materials, Supplies & Services	53,253	59,687	74,779	62,000	71,202	62,760
Interfund Transactions			2,000	0	0	0
Capital Outlay	2,648	3,284	0	0	1,416	0
Expenditure Total:	237,364	306,420	407,356	331,466	382,254	286,958

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	237,364	306,420	407,356	331,466	382,254	286,958
Revenue Total:	237,364	306,420	407,356	331,466	382,254	286,958

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed	0.50	0.50	0.50	0.50	0.50	0.50
Full-time	3.50	5.00	5.00	5.00	5.00	4.00
Part-time/Seasonal						
FTE Total:	3.50	5.50	5.50	5.50	5.50	4.50

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	113,717	159,121	214,866	174,428	202,026	139,974
1211 Overtime		3,066	2,831	3,000	1,636	0
1511 FICA	1,583	2,271	3,198	0	2,956	0
1300 Employee Benefits	17,187	10,370	10,433	8,868	11,321	7,879
1311 Bonus		1,624	0	2,500	0	2,250
1521 Retirement	12,500	18,840	25,552	16,620	23,495	14,818
1531 Worker's Compensation		0	0	4,343	0	
1541 Health Insurance	29,928	41,856	64,958	52,632	60,633	52,920
1545 Dental Insurance	3,444	4,570	6,400	5,160	5,510	4,644
1548 Vision Insurance	690	947	1,322	1,044	1,178	940
1551 Cafeteria Plan	1,750	0	0			
1561 Long Term Disability	664	784	1,016	871	881	774
Total:	181,463	243,448	330,577	269,466	309,636	224,198

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2321 Travel & Training	1,074	1,172	1,581	1,500	0	0
2411 Office Expenses & Supplies	1,500	1,598	1,601	2,000	2,045	
2431 Uniforms & Clothing			316	0		
2513 Equipment Supplies & Maintenance	1,285	3,274	215	0		2,660
4271 Iron Support	6,140	7,376	7,637	8,000	7,553	9,600
4521 Collection Fees	1,612	0	0	2,500	807	2,500
4531 Professional/Technical Services	1,000	0	0			0
4541 Utility Billing Mailing/Printing	39,511	46,267	63,428	48,000	50,455	48,000
5002 Misc. Services & Supplies	1,131	0			10,341	
Total:	53,253	59,687	74,779	62,000	71,202	62,760

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7412 Computer Equipment	2,344	3,284	0		1,416	0
7412 Office Equipment	304					
Total:	2,648	3,284	0	0	1,416	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	-	-	2,000			0
Other Fund Transfer	-	-	-			
Total:	0	0	2,000	0	0	0

41710 ENGINEERING DIVISION

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

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

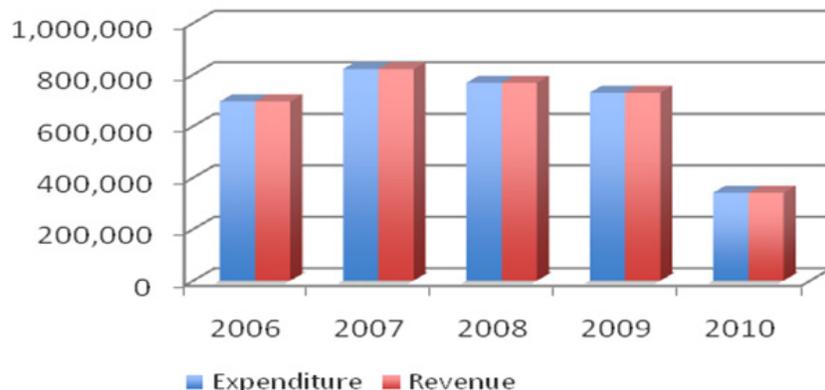
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- Engineering budget has been significantly reduced due to attrition in personnel and reassigning employees to different departments.

Engineering Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	370,370	412,722	579,396	501,990	409,429	271,694
Materials, Supplies & Services	284,968	275,734	138,613	131,600	257,726	69,800
Interfund Transactions	39,000	131,000	22,000	39,000	39,000	0
Capital Outlay	1,303	2,500	28,528	61,500	24,075	0
Expenditure Total:	695,641	821,956	768,537	734,090	730,230	341,494

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	695,641	821,956	768,537	\$734,090	730,230	341,494
Revenue Total:	695,641	821,956	768,537	734,090	730,230	341,494

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed						
Full-time	6.00	8.00	9.00	8.00	8.00	3.33
Part-time/Seasonal						
FTE Total:	6.00	8.00	9.00	8.00	8.00	3.33

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	249,709	282,021	401,908	353,766	288,632	192,362
1211 Overtime		5,787	7,728	1,000	5,294	
1242 Car Allowance			3,230		5,558	
1300 Employee Benefits	24,217	14,586	19,427	20,442	16,403	11,427
1511 FICA		4,150	5,854		4,218	
1311 Bonus	3,526	4,000	0	3,165	0	2,000
1521 Retirement	27,570	33,271	47,894	38,313	33,857	21,490
1531 Worker's Compensation			0	8,809	0	
1541 Health Insurance	53,476	59,701	81,822	66,632	48,830	39,161
1545 Dental Insurance	6,115	6,442	8,034	6,533	4,428	3,437
1548 Vision Insurance	1,290	1,352	1,671	1,322	953	695
1551 Cafeteria Plan	3,000		0			
1561 Long Term Disability	1,467	1,412	1,828	2,008	1,258	1,122
Total:	370,370	412,722	579,396	501,990	409,429	271,694

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	225	323	469	1,000	2,686	1,200
2321 Travel & Training	2,666	3,173	3,409	4,500	3,323	4,500
2369 Meetings	225	243	238	500	147	500
2411 Office Expenses & Supplies	2,908	1,303	2,383	2,000	1,861	
2431 Uniforms & Clothing		785	1,963	1,500	778	500
2513 Equipment Supplies & Maintenance	921	1,440	7,953	2,000	2,969	3,000
2523 Blue Stakes Supplies	7,809	8,969	6,572			0
2531 Mileage Reimbursement	135	0	0	100	0	100
4320 Engineering Services	141,115	77,517	61,375		119,089	0
4531 Professional/Technical Services	128,077	181,981	54,252	120,000	126,873	60,000
5002 Misc. Services & Supplies	887					0
Total:	284,968	275,734	138,613	131,600	257,726	69,800

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7412 Computer Equipment	1,303	2,500	24,695	31,500	17,409	0
7414 GIS Equipment				20,000	2,228	0
7410 Equipment			3,833	10,000	4,437	0
Total:	1,303	2,500	28,528	61,500	24,075	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	39,000	131,000	22,000	39,000	39,000	0
Other Fund Transfer						
Total:	39,000	131,000	22,000	39,000	39,000	0

41800 PLANNING DEPARTMENT

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



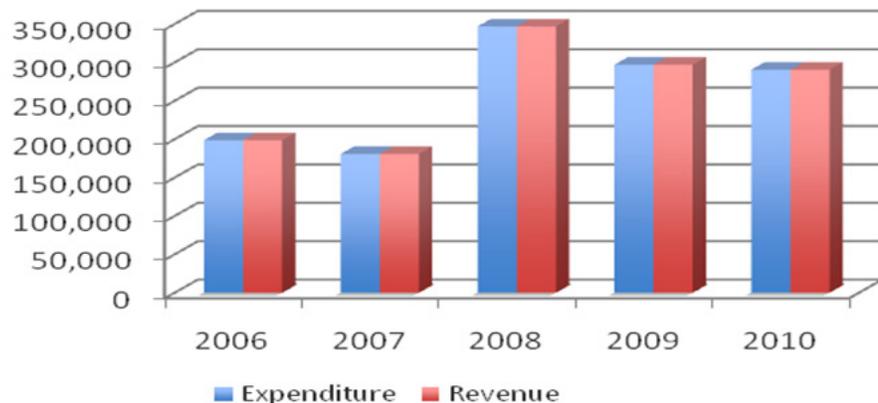
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- 1 Senior Planner position was vacated and not filled, creating a decrease in the personnel line item.

Planning Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	159,550	152,802	314,151	349,936	270,799	272,306
Materials, Supplies & Services	38,252	11,244	13,745	22,400	20,515	18,340
Interfund Transactions	1,000	7,000	2,000	3,500	3,500	0
Capital Outlay		9,792	17,036	5,000	2,304	0
Expenditure Total:	198,802	180,838	346,932	380,836	297,118	290,646

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	198,802	180,838	346,932	380,836	297,118	290,646
Revenue Total:	198,802	180,838	346,932	380,836	297,118	290,646

PERSONNEL SUMMARY(FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed						
Full-time	3.00	4.00	4.00	5.00	5.00	4.66
Part-time/Seasonal	0.25					
FTE Total:	3.25	4.00	4.00	5.00	5.00	4.66

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	115,229	138,662	226,835	241,371	194,299	185,666
1211 Overtime		1,889	1,533	1,000	528	
1511 FICA	2,068	2,213	3,869		3,905	928
1300 Employee Benefit	8,625	9,508	13,460	13,656	14,772	10,584
1311 Bonus		1,827	0	2,000	0	2,000
1521 Retirement	11,517	15,890	25,774	25,593	20,531	19,904
1531 Worker's Compensation			0	6,010	0	
1531 Medicare			0			
1541 Health Insurance	17,685	19,270	37,211	52,632	32,444	47,040
1545 Dental Insurance	2,195	2,535	3,619	5,160	2,942	4,128
1548 Vision Insurance	375	535	844	1,044	614	835
1551 Cafeteria Plan	1,250					
1561 Long Term Liability	606	641	1,005	1,470	765	1,222
Total:	159,550	192,970	314,151	349,936	270,799	272,306

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	1,141	315	465	800	541	1,350
2211 Public Notices						
2321 Travel & Training	2,132	2,786	3,800	5,810	6,229	5,000
2371 Education Assistance						
2369 Meetings	438	732	411	700	424	500
2411 Office Expenses & Supplies	4,569	2,680	1,858	3,800	1,041	0
2421 Vehicle Fuel and Maintenance					(31)	
2431 Uniforms & Clothing			185	240	240	240
2531 Mileage Reimbursement	20	315	854	350	0	250
4261 Software, Maintenance & GIS		20	760	4,700	4,728	5,000
4531 Professional/Technical Services	7,786	3,004	2,343	4,000	4,763	4,000
5001 Misc. Services & Supplies	21,054					
6810 Discounts of Permit Fees	1,112	1,392	3,069	2,000	2,580	2,000
Total:	38,252	11,244	13,745	22,400	20,515	18,340

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7410 Equipment			3,868			
7411 Office Equipment		7,500	269			
7412 Computer Equipment		2,292	12,898	5,000	2,304	0
Total:	0	9,792	17,036	5,000	2,304	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	1,000	7,000	2,000	3,500	3,500	0
Total:	1,000	7,000	2,000	3,500	3,500	0

41910 ECONOMIC DEVELOPMENT DIVISION

PROGRAM PURPOSE

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



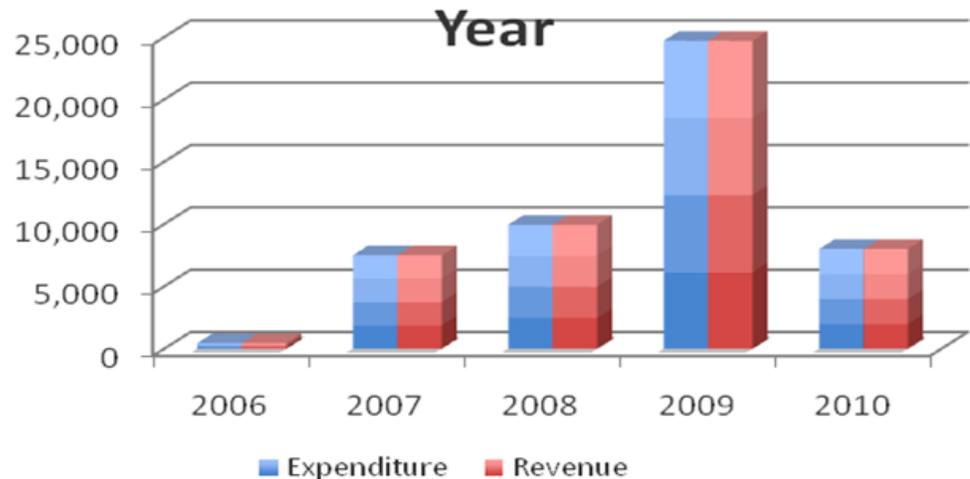
PROGRAM ACTIVITIES

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

SIGNIFICANT BUDGET ITEMS

- There are no significant budget items this fiscal year.

Economic Development Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services						
Materials, Supplies & Services	464	7,500	9,957	23,500	24,716	8,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	464	7,500	9,957	23,500	24,716	8,000

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	464	7,500	9,957	23,500	24,716	8,000
Revenue Total:	464	7,500	9,957	23,500	24,716	8,000

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2411 Office Expense & Supplies						
6522 Economic Development	464	5,636	9,957		24,599	
ICSC Conference				4,800		4,000
Dues and Meetings				2,500		2,500
Meetings		0	0	500	117	0
Professional & Technical Services				11,000		
Marketing Tools				4,700		1,500
Total:	464	5,636	9,957	23,500	24,716	8,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay						
Total:						

41930 YOUTH CITY COUNCIL

PROGRAM PURPOSE

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



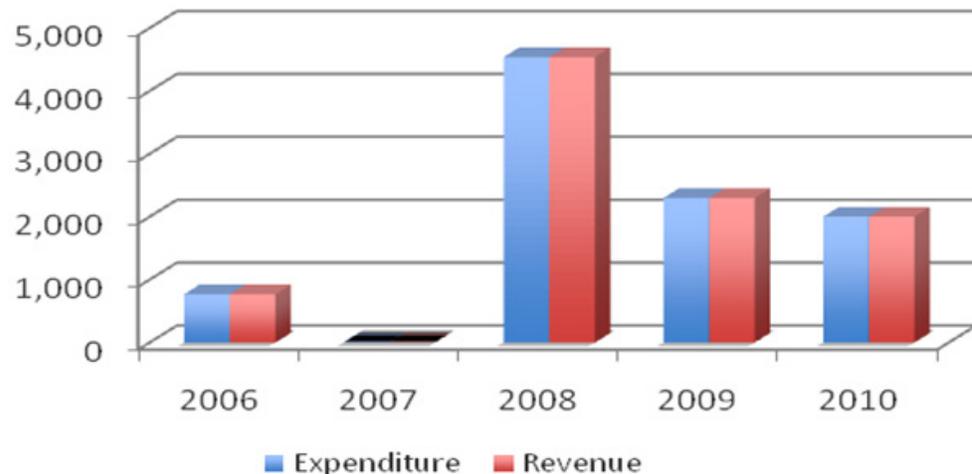
PROGRAM ACTIVITIES

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

SIGNIFICANT BUDGET ITEMS

The Youth Council's budget was reduced by \$2,000 for FY2010.

Youth Council Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services						
Materials, Supplies & Services	765	0	4,537	4,000	2,298	2,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	765	0	4,537	4,000	2,298	2,000

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	765	0	4,537	4,000	2,298	
Revenue Total:	765	0	4,537	4,000	2,298	2,000

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
6527 Grants/Cont.- Youth Council						
5856 Youth Council	765	0	4,537	4,000	2,298	2,000
Total:	765	0	4,537	4,000	2,298	2,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay						
Total:						

41960 SENIOR CITIZENS COUNCIL

PROGRAM PURPOSE

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



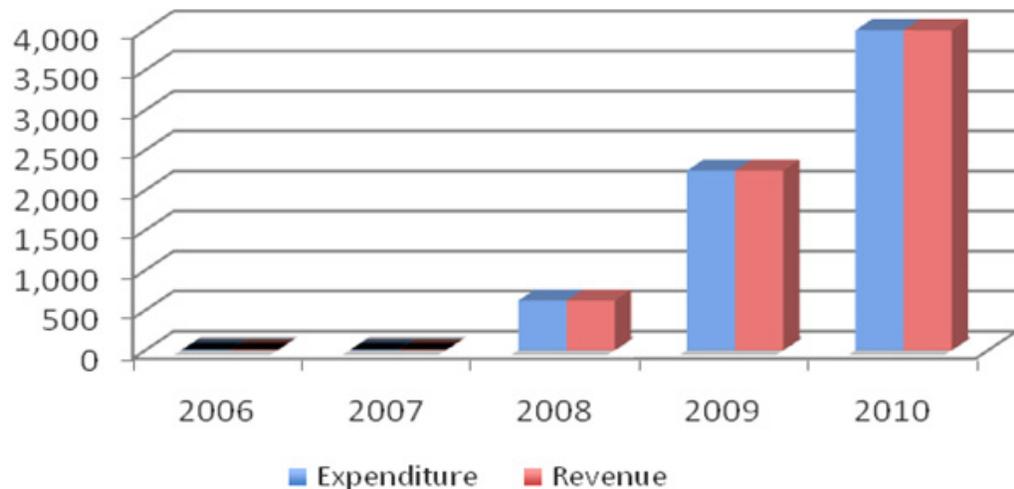
PROGRAM ACTIVITIES

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

SIGNIFICANT BUDGET ITEMS

The Senior Council's budget was increased by \$2,000 for FY2010.

Senior Council Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services						
Materials, Supplies & Services			622	2,000	2,246	4,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	0	0	622	2,000	2,246	4,000

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	0	0	622	2,000	2,246	4,000
Revenue Total:	0	0	622	2,000	2,246	4,000

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Salaries						
Overtime						
Employee Benefits						
FICA						
Bonus						
Retirement						
Worker's Compensation						
Medicare						
Health Insurance						
Reserve For Pay Adjustments						
Total:						

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont.- Youth Council						
Senior Council			622	2,000	2,246	4,000
Total:	0	0	622	2,000	2,246	4,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Capital Outlay						
Total:						

41940 RECREATION DIVISION

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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

OVERALL OBJECTIVE

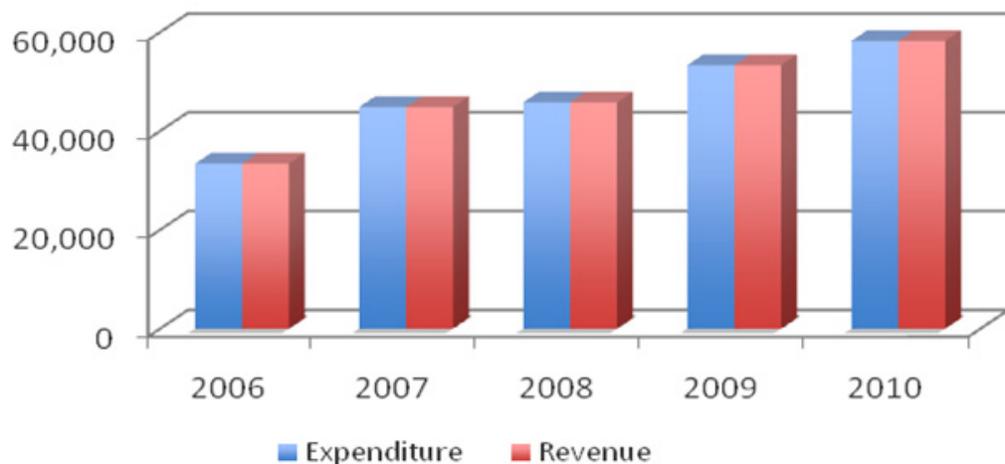
To maintain a high level of communication to the residents and to provide an array of safe, fun-filled recreation opportunities for youth.



SIGNIFICANT BUDGET ITEMS

- There are no significant budget items for FY2010.

Recreation Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services		9,878	3,447	13,000	0	13,250
Materials, Supplies & Services	33,411	35,000	42,365	45,000	53,343	45,000
Interfund Transactions						
Capital Outlay		0	0			
Expenditure Total:	33,411	44,878	45,812	58,000	53,343	58,250

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	33,411	44,878	45,812	58,000	53,343	58,250
Revenue Total:	33,411	44,878	45,812	58,000	53,343	58,250

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						
Appointed						
Full-time				0.5		
Part-time/Seasonal		0.43	0.43	0.43	0.43	0.43
FTE Total:	0.00	0.43	0.43	0.93	0.43	0.43

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries		9,189	3,189	13,000		13,000
1211 Overtime						
1511 FICA		689	258			
1311 Bonus				250		250
Total:		9,878	3,447	13,250	0	13,250

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
5750 Youth Sports	33,411	39,952	42,365	45,000	53,343	43,800
Dues, subscriptions, and memberships						200
Travel/Training						1,000
Total:	33,411	35,000	42,365	45,000	53,343	45,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay						
Total:						

41950 NON-DEPARTMENTAL

PROGRAM PURPOSE

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

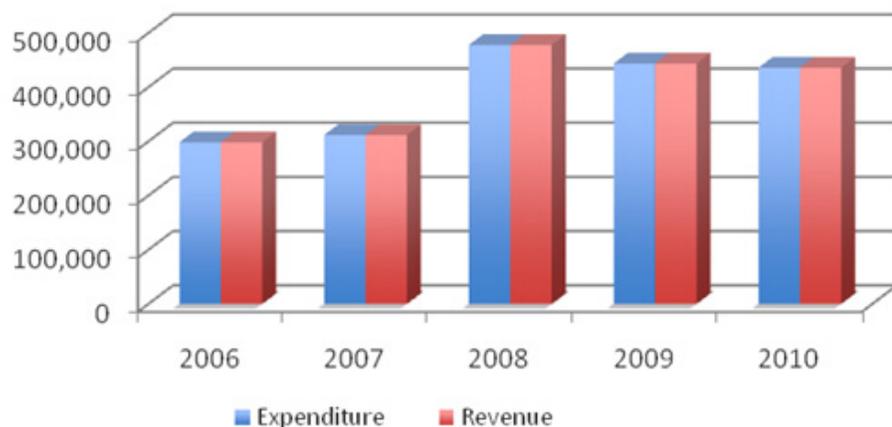
PROGRAM ACTIVITIES

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

SIGNIFICANT BUDGET ITEMS

- \$23,000 for dues, subscriptions, and memberships. This is not a net increase to the budget; rather it is a consolidation of fees from other departments.
- \$29,827 for Office Expenses & Supplies. This is the consolidation of the purchase of office supplies City-wide, and it is actually a net decrease in the overall budget.
- \$91,000 for the City's new IT service provider contract plus computer hardware/software purchases.

Non-Departmental Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	12,886	19,076	35,045	22,309	55,558	76,913
Materials, Supplies & Services	285,456	292,797	426,371	268,700	388,128	359,027
Interfund Transactions				17,966		
Capital Outlay			16,532			
Expenditure Total:	298,342	311,873	477,948	308,975	443,686	435,940

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	298,342	311,873	477,948	308,975	443,686	435,940
Revenue Total:	298,342	311,873	477,948	308,975	443,686	435,940

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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 19
Department 41950- Non-Departmental Detail

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries					5	
1115 Unemployment					17,050	
1531 State Insurance Fund	10,080	17,800	33,415	20,000	37,635	37,580
1531 Medicare						35,333
1541 Health Insurance					60	
1551 Cafeteria Plan	2,806	1,276	1,630	2,309	808	0
Employee Assistance Plan						4,000
Total:	12,886	19,076	35,045	22,309	55,558	76,913

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	7,543	4,082	8,491	8,500	13,326	23,000
2369 Meetings	691	116	217	200	172	200
2320 Allocated Credit Cards	2,777	1,871	246	0		0
2379 Employee Activities	4,984	14,760	18,413	15,000	13,894	0
2380 Educational Assistance				15,000	9,000	12,000
2411 Office Expenses & Supplies	1,814	6,469	7,914	8,000	5,473	29,827
2421 Postage			6,839	9,000	8,381	8,000
2513 Equipment Supplies & Maintenance	2,715	5,056	7,460	4,000	4,397	4,000
2610 Buildings & Ground Maintenance	21,766	11,465	14,578	12,000	23,351	13,000
2612 Custodial Services	29,095	17,155	0	0	0	0
2620 Solid Waste Disposal	55,032		0	0	0	0
3111 Utilities		94,701	94,654	0	0	0
3311 Telephone	38,178	52,168	54,786	45,000	44,843	45,000
3313 Cell Phones/Pagers	37,810	44,172	70,497	45,000	65,768	45,000
2630 Spring Clean Up Dumpsters		0	0	0	0	0
3315 DSL Service	3,700	0	0	0	822	0
4221 Website Maintenance			10,409	2,000	3,168	2,000
4261 Computer Software & Maintenance	0	0	3,500	0	49,437	91,000
4531 Professional/Technical Services	3,673	4,227	3,557	30,000	53,888	10,000
4561 Citizen Survey	8,600	0	0	0	0	0
6211 Insurance & Surety Bond	61,792	32,175	121,739	75,000	91,304	75,000
Budget Preparation					0	1,000
5004 Council Contingency	2,721	766	0	0	0	0
5002 Misc. Services & Supplies	2,565	3,614	70	0	903	0
Total:	285,456	292,797	426,371	268,700	388,128	359,027

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7412 Computer Equipment						0
7552 Furniture			5,698			0
Building Upgrades			10,834		3,240	0
Total:			16,532	0	3,240	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund				17,966	17,966	0
Other Fund Transfer						
Total:				17,966	17,966	0

41990 SPECIAL EVENTS DIVISION

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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

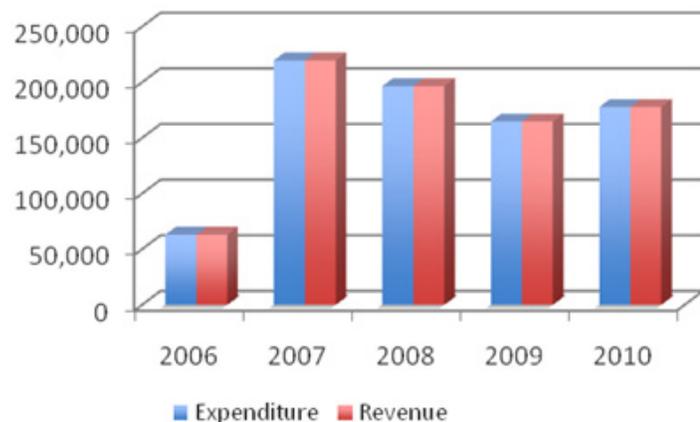
Pony Express Days is the City's annual celebration held in early June. Some of the activities include: a parade; children's activities such as games and rides; a climbing wall; a Dutch-oven cook off; a craft boutique; food vendors; pony rides; live entertainment; and fireworks. Other activities and events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



SIGNIFICANT BUDGET ITEMS

- \$15,000 reduction in expenses for Pony Express Days.

Special Events Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services		0	0	8,000	0	5,310
Materials, Supplies & Services	63,000	219,650	196,571	182,500	164,744	167,500
Interfund Transactions					0	5,000
Capital Outlay						
Expenditure Total:	63,000	219,650	196,571	190,500	164,744	177,810

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	63,000	219,650	196,571	190,500	164,744	177,810
Revenue Total:	63,000	219,650	196,571	190,500	164,744	177,810

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	0	0	0	0	0	0
Appointed	0	0	0	0	0	0
Full-time	0	0	1.00	0	0	0
Part-time/Seasonal	0	0	0	0	0	0
FTE Total:	0.00	0.00	1.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries			0	8,000		5,000
1211 Overtime						
1300 Employee Benefits						
1511 FICA						310
Total:		0	0	8,000	0	5,310

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
5856 Special Events Projects		1,220	10,504	12,500.00	10,269.67	12,500
5857 Skate Park (Restricted)			51		252.00	
5858 Pony Express	60,000	212,267	177,685	165,000.00	147,018.24	150,000
5859 Miss Eagle Mountain	3,000	7,383	8,331	5,000.00	7,204.55	5,000
Total:	63,000	219,650	196,571	182,500.00	164,744.46	167,500

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay						5,000
Total:						5,000

42100 POLICE DIVISION

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

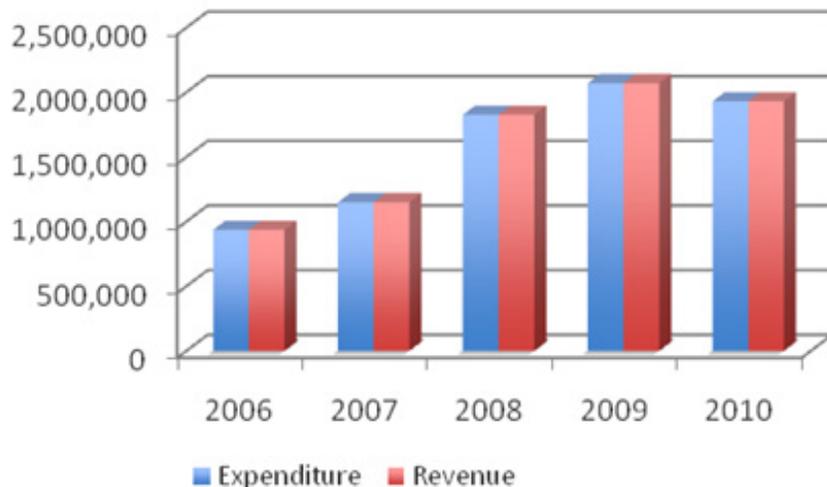
The division's primary duties include conducting preventive patrols to reduce crime, providing traffic enforcement in residential areas in response to traffic complaints; and file criminal cases. The Police Division also provides animal control services for the City.

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

SIGNIFICANT BUDGET ITEMS

- \$20,000 increase to fund a part-time RAD Kids Officer.

Police Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	41,356	44,134	48,692	50,297	54,596	50,500
Materials, Supplies & Services	894,917	1,105,527	1,777,301	1,743,516	2,016,060	1,880,000
Interfund Transactions						0
Capital Outlay						0
Expenditure Total:	936,273	1,149,661	1,825,992	1,793,813	2,070,656	1,930,500

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	936,273	1,149,661	1,825,992	1,793,813	2,070,656	1,930,500
Revenue Total:	936,273	1,149,661	1,825,992	1,793,813	2,070,656	1,930,500

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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	2.16	4.02	4.02	4.52	4.52	4.52
FTE Total:	2.16	4.02	4.02	4.52	4.52	4.52

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1112 PT/Temp Seasonal Salaries	38,426	40,995	45,209	47,361.00	50,798.25	47,500
1211 Overtime						0
1511 FICA	2,930	3,139	3,452	2,936.00	3,797.54	3,000
1300 Employee Benefit			19			0
1521 Retirement			12			0
Total:	41,356	44,134	48,692	50,297.00	54,595.79	50,500

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
3311 Telephone			2,423			0
4410 Animal Control	13,196	0	11,498	14,516	14,432	15,000
4520 Contract Services	878,961	1,097,528	1,761,953	1,720,000	1,996,959	1,740,000
Dispatch Services						125,000
5002 Misc. Services & Supplies	1,517	499	1,427		319	0
RAD Kids				9,000	4,350	0
5230 Emergency Management	1,243	7,500				0
Total:	894,917	1,105,527	1,777,301	1,743,516	2,016,060	1,880,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total:						

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Transfer	0.00	0.00	0.00	0.00	0.00	0.00
Total:						

42200 FIRE DEPARTMENT

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



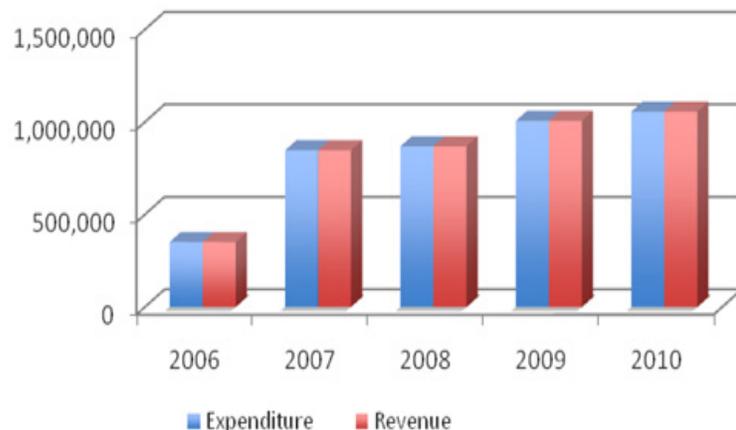
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- No significant budget items this budget year.

Fire Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	267,542	454,938	758,818	948,535	914,013	982,850
Materials, Supplies & Services	23,799	36,750	53,282	60,800	56,360	83,500
Interfund Transactions	40,000	314,000	55,000	38,000	38,000	0
Capital Outlay	19,985	41,268	2,324	6,000	500	0
Expenditure Total:	351,326	846,954	869,222	1,051,335	1,006,873	1,056,350

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	351,326	846,954	869,222	1,051,335	1,006,873	1,056,350
Revenue Total:	351,326	846,954	869,222	1,051,335	1,006,873	1,056,350

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-	0.00	0.00	0.00
Appointed	-	-	-	0.00	0.00	0.00
Full-time	1.00	7.00	7.00	13.00	13.00	13.00
Part-time/Seasonal	4.20	1.75	1.75	2.00	2.00	2.00
FTE Total:	5.20	8.75	8.75	15.00	15.00	15.00

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

<i>Personnel Services</i>	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Approved	Adjusted	Proposed
1111 Salaries	58,675	159,161	309,010	503,880	552,779	569,444
1112 PT/Temp Seasonal Salaries	102,762	175,189	257,877	158,813	140,928	102,000
1211 Overtime		81	5,015		3,479	5,000
1250 Volunteer Stipends	71,211	50,153	47,478	15,000	388	1,000
1511 FICA	14,433	19,140	26,203	5,940	18,743	6,000
1300 Employee Benefits	9,083	13,856	26,659	31,241	47,963	35,308
1311 Bonus		1,421	0	6,521		6,500
1521 Retirement		7,560	19,780	58,551	34,920	55,122
State Insurance Fund	324		0	12,547		
1531 Medicare		0	0			10,000
1541 Health Insurance	8,956	24,495	58,270	136,843	101,203	152,880
1545 Dental Insurance	1,058	2,590	5,628	13,416	9,198	13,416
1548 Vision Insurance	220	542	1,185	2,714	2,081	2,714
1551 Cafeteria Plan	500		0			
1561 Long Term Disability	320	750	1,510	3,089	2,333	3,468
Total:	267,542	454,938	758,616	948,535	914,013	962,850

<i>Materials, Supplies, Services</i>	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Approved	Adjusted	Proposed
2121 Dues, Subscriptions, Memberships	222	393	982	800	956	1,000
2321 Travel & Training	2,407	4,049	6,205	8,000	5,936	8,000
2369 Meetings	284	233	415	500	465	500
2411 Office Expenses & Supplies	1,491	1,482	1,473	3,000	2,088	0
2412 Safety Programs & Supplies			1,225		(14)	5,000
2421 Postage			0			
2431 Uniforms & Clothing	1,693	2,438	6,419	9,500	8,189	9,500
2513 Equipment Supplies & Maintenance	10,429	12,612	13,757	30,000	23,827	30,000
2521 Vehicle Fuel & Maintenance					(88)	30,500
2610 Buildings & Ground Maintenance	1,781	6,882	13,645	6,000	7,649	6,000
3311 Telephone			191			
4520 Contract Services	2,978	3,688	5,884		4,244	
4531 Professional/Technical Services	215	1,524	2,107	3,000	1,400	3,000
4811 Equipment Rental/Lease		253	0			0
Fire Prevention Education					1,181	0
5002 Misc. Services & Supplies	2,319	3,216	979		528	0
Total:	23,799	36,750	53,282	60,800	56,360	93,500

<i>Capital Outlay</i>	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Approved	Adjusted	Proposed
7410 Equipment	15,000	30,896			500	0
7421 Furniture	1,273					0
7211 Building Improvements	2,213	10,370	0			0
7412 Computer Equipment	1,499		2,324	6,000		0
Total:	19,985	41,266	2,324	6,000	500	0

<i>Interfund Transactions</i>	2006	2007	2008	2009	2009	2010
	Actual	Actual	Actual	Approved	Adjusted	Proposed
Transfer to Fleet Fund	40,000	314,000	55,000	36,000	36,000	0
Other Fund Transfer						
Total:	40,000	314,000	55,000	36,000	36,000	0

42270 AMBULANCE

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

The Fire Department has two ambulances that respond to medical emergencies through the City. Fire Department personnel are cross-trained to provide both firefighting and paramedic services. The staff for this service is included in Fire Department's Personnel Summary.



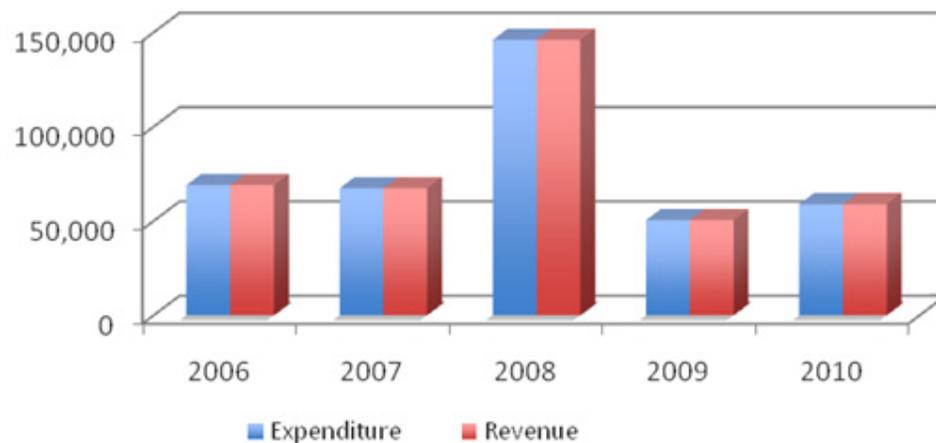
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

No significant items this budget year

Ambulance Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services						
Materials, Supplies & Services	26,735	38,032	39,740	36,700	44,774	58,900
Interfund Transactions	34,335	29,336	106,336	5,500	5,500	0
Capital Outlay	8,000	0	0	0	215	
Expenditure Total:	69,070	67,368	146,076	42,200	50,490	58,900

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	69,070	67,368	146,076	42,200	50,490	58,900
Revenue Total:	69,070	67,368	146,076	42,200	50,490	58,900

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-	0.00	0.00	0.00
Appointed	-	-	-	0.00	0.00	0.00
Full-time	-	-	-	0.00	0.00	0.00
Part-time/Seasonal	-	-	-	0.00	0.00	0.00
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>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	-	-	-	0	0	0
1211 Overtime	-	-	-	0	0	0
1250 Volunteer Standby	-	-	-	0	0	0
1300 Employee Benefits	-	-	-	0	0	0
1511 FICA	-	-	-	0	0	0
1311 Bonus	-	-	-	0	0	0
1521 Retirement	-	-	-	0	0	0
1531 Worker's Compensation	-	-	-	0	0	0
1531 Medicare	-	-	-	0	0	0
1541 Health Insurance	-	-	-	0	0	0
1999 Reserve For Pay Adjustments	-	-	-	0	0	0
Total:	0	0	0	0	0	0

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	87	25	0	200		400
2321 Travel & Training	4,127	6,627	2,278	4,000	2,493	4,000
2369 Meetings			40	500		500
2373 Baseline Test New Firefighters	85	709	102	2,000	1,917	5,000
2513 Equipment Supplies & Maintenance	4,338	4,900	6,895	5,000	8,940	8,000
2521 Vehicle Fuel & Maintenance					(37)	
4520 Contract Services	2,500	2,500	0	3,000	2,646	4,000
4531 Professional/Technical Services	100					
5770 Expendable EMS Supplies	8,132	8,686	14,072	12,000	12,444	20,000
4532 Billing Services	7,065	14,585	16,353	10,000	15,372	17,000
5002 Misc. Services & Supplies	301					
6530 EMS Grant Expenditure					999	
Total:	26,735	38,032	39,740	36,700	44,774	58,900

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7410 Equipment	7,539	0		0	215	0
7413 Communications Equipment	18	-	-	0	0	0
Total:	8,000	0	0	0	215	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	5,000		77,000	5,500	5,500	0
Transfer to Lease Purchase Debt Fund	29,336	29,336	29,336			0
Total:	34,335	29,336	106,336	5,500	5,500	0

42420 BUILDING DEPARTMENT

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

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

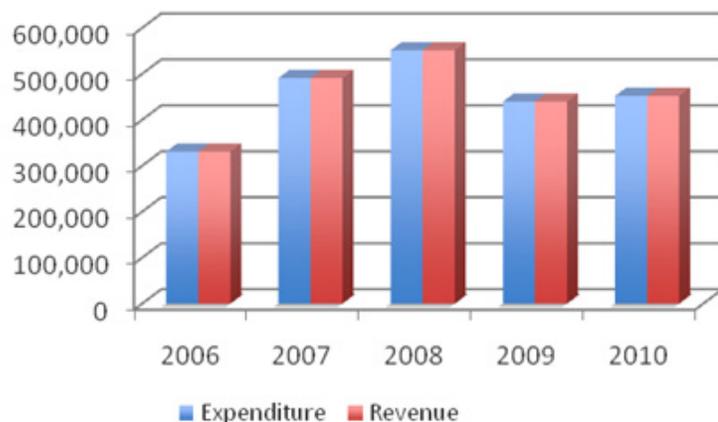
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

No significant items this budget year.

Building Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	314,159	446,125	489,985	473,130	419,522	445,969
Materials, Supplies & Services	8,246	11,473	27,141	15,980	8,921	5,950
Interfund Transactions	8,000	24,000	32,600	10,000	10,000	0
Capital Outlay	492	9,148	1,461	4,000	1,198	0
Expenditure Total:	330,897	490,746	551,186	503,110	439,641	451,919

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	330,897	490,746	551,186	503,110	439,641	451,919
Revenue Total:	330,897	490,746	551,186	503,110	439,641	451,919

	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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	4.00	7.00	7.00	6.50		6.00
Part-time/Seasonal	0.00	0.00	0.00	0.00	0.00	0.00
FTE Total:	4.00	7.00	7.00	6.50	0.00	6.00

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	204,914	284,487	340,791	317,990	302,305	303,846
1116 Fast Track Salaries		24,692	3,211	2,000	(585)	0
1211 Overtime		13,457	6,105	1,000	1,074	0
1242 Car Allowance					3,563	5,000
1511 FICA	3,186	4,802	5,395		4,007	0
1300 Employee Benefits	41,603	20,472	18,526	19,715	18,642	18,838
1311 Bonus	60	2,537	0	3,250	0	3,000
1521 Retirement	21,814	36,676	41,166	36,950	35,164	35,428
1531 Worker's Compensation				7,918		0
1541 Health Insurance	34,581	51,122	66,365	73,685	48,753	70,560
1545 Dental Insurance	4,066	5,418	5,479	7,224	4,349	6,192
1548 Vision Insurance	775	1,131	1,314	1,462	925	1,253
1551 Cafeteria Plan	2,000					0
1561 Long Term Disability	1,160	1,331	1,633	1,936	1,326	1,850
Total:	314,159	446,125	489,985	473,130	419,522	445,969

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2120 Interest Pd - Building Bonds			18,321		4,174	0
2121 Dues, Subscriptions, Memberships	680	439	441	500	364	500
2321 Travel & Training	2,073	4,013	3,855	5,000	2,705	2,000
2369 Meetings	143	123	304	780	428	250
2411 Office Expenses & Supplies	2,923	2,660	2,523	3,000	1,051	0
2421 Postage						0
2431 Uniforms & Clothing	253	578	898	1,200	1,006	1,200
2513 Equipment Supplies & Maintenance	697	278	105	2,000	(757)	2,000
2521 Vehicle Fuel & Maintenance					(49)	0
4531 Professional/Technical Services	747	2,936	694	3,500		0
5002 Misc. Services & Supplies	730	446				0
Total:	8,246	11,473	27,141	15,980	8,921	5,950

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay		9,148				0
7211 Buildings & Building Improvements					1,198	0
7410 Equipment	321		0			0
7412 Computer Equipment	171		1,461	4,000		0
Total:	492	9,148	1,461	4,000	1,198	0

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	8,000	24,000	32,600	10,000	10,000	0
Other Fund Transfer						
Total:	8,000	24,000	32,600	10,000	10,000	0

44100 STREETS & ROADS DIVISION

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



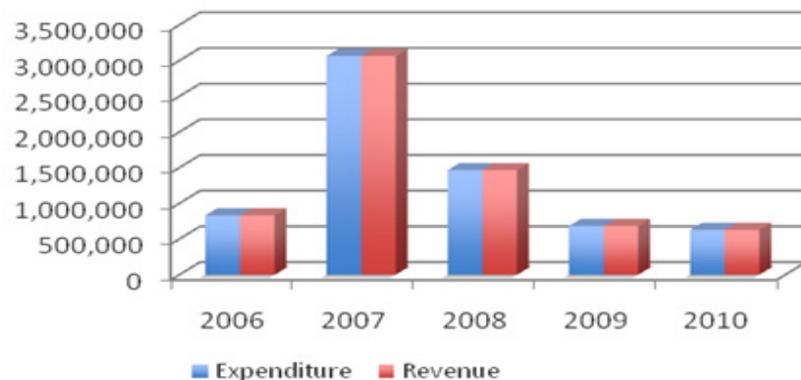
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- \$50,000 increase (relative to last years budget) in paved road maintenance.

Streets & Roads Expenditure & Revenue by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	218,874	260,959	334,753	281,042	326,886	290,660
Materials, Supplies & Services	142,368	141,305	200,954	318,700	285,475	329,100
Interfund Transactions	452,000	2,660,862	836,994	45,000	45,000	0
Capital Outlay	17,563	0	91,902	35,600	22,986	6,000
Expenditure Total:	830,805	3,063,126	1,464,602	680,342	680,347	625,760

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes and Revenues	830,805	3,063,126	1,464,602	680,342	680,347	625,760
Revenue Total:	830,805	3,063,126	1,464,602	680,342	680,347	625,760

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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	4.00	4.00	4.50	5.50	4.50	4.50
Part-time/Seasonal	0.00	0.00	0.00	0.00	0.00	0.00
FTE Total:	4.00	4.00	4.50	5.50	4.50	4.50

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	146,087	153,102	214,039	171,922	213,950	179,005
1211 Overtime		37,224	30,918	20,000	24,975	20,000
1242 Car Allowance						
1300 Employee Benefits	30,875	18,077	17,369	9,802	18,616	10,206
1511 FICA	2,158	2,738	3,508		3,350	
1311 Bonus	40	2,283	0	2,750		2,750
1521 Retirement	16,034	22,223	28,887	18,371	27,649	19,194
1531 Worker's Compensation			0	4,281		
1541 Health Insurance	18,880	21,616	34,857	47,369	34,013	52,920
1545 Dental Insurance	2,291	2,456	3,512	4,644	2,844	4,644
1548 Vision Insurance	405	488	713	940	603	940
1551 Cafeteria Plan	1,250					
1561 Long Term Disability	854	752	949	963	887	1,002
Total:	218,874	260,959	334,753	281,042	326,886	290,660

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2321 Travel & Training	908	1,730	1,769	3,000	2,126	3,000
2369 Meetings			79	200	(21)	200
2411 Office Expenses & Supplies	508	134	469	500	367	0
2431 Uniforms & Clothing	750	1,187	1,098	2,000	1,478	1,900
Equipment Supplies & Maintenance	2,921	5,318	5,367	15,000	16,104	26,000
2610 Buildings & Ground Maintenance	25					
3111 Utilities	15,709					
4531 Professional/Technical Services	2,107	1,230	2,019	2,000	1,254	2,000
4811 Equipment Rental/Lease	774	2,500	3,000	3,000		3,000
5002 Misc. Services & Supplies	886					
5110 Street Material	13				(48)	
5121 Unimproved Road Maintenance	24,855	19,687	22,738	30,000	20,500	25,000
5122 Paved Road Maintenance	64,075	69,193	105,946	200,000	185,594	200,000
5721 Snow Removal	20,877	33,020	54,752	45,000	51,129	50,000
9500 Repayment of SITLA Advance	0					
5731 Street Sweeping	7,960	7,306	3,719	18,000	6,993	18,000
Total:	142,368	141,305	200,954	318,700	285,475	329,100

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7410 Equipment	17,563		91,902	35,600	22,986	6,000
Total:	17,563	0	91,902	35,600	22,986	6,000

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	106,000	39,500	161,660	45,000	45,000	0
Transfer to SID 2000-1 Fund	300,000					0
Transfer to Cap. Proj. Electric (Streetlights)		100,000		0		0
Transfer to Cap. Proj. Road Funds	46,000	653,544	523,636			0
Transfer to Road Debt Fund		1,867,818	151,698			0
Total:	452,000	2,660,862	836,994	45,000	45,000	0

45100 PARKS DIVISION

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



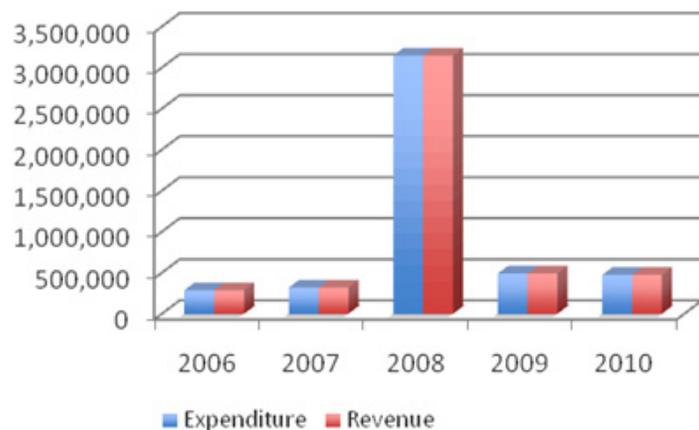
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- \$62,600 for the contracting out of the mowing and edging of City maintained open spaces.

Parks Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	138,718	178,866	300,672	363,324	275,414	299,430
Materials, Supplies & Services	115,075	64,757	141,663	172,700	120,813	166,200
Interfund Transactions	31,000	65,000	2,664,288	60,000	60,000	0
Capital Outlay	1,560	9,698	40,872	39,600	33,397	7,700
Expenditure Total:	286,353	318,321	3,147,496	635,624	489,625	473,330

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	286,353	318,321	3,147,496	635,624	489,625	473,330
Revenue Total:	286,353	318,321	3,147,496	635,624	489,625	473,330

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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	2.00	3.00	3.00	8.00	5.50	5.50
Part-time/Seasonal	4.00	4.00	8.00	4.00	0.00	0.00
FTE Total:	6.00	7.00	11.00	12.00	5.50	5.50

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	109,736	124,573	206,980	203,122	181,935	188,094
1112 PT/Temp Seasonal Salaries			0	45,000	1,925	0
1211 Overtime		14,200	19,133	5,000	15,538	5,000
1300 Employee Benefits	4,207	3,672	7,202	11,736	8,725	10,769
1511 FICA	5,328	4,736	7,850	2,790	4,070	0
1311 Bonus			0	2,750	0	2,750
1521 Retirement	5,209	10,813	18,130	21,996	20,933	20,254
1531 Worker's Compensation	19		0	5,058		
1541 Health Insurance	11,379	18,133	36,548	57,895	37,488	64,680
1545 Dental Insurance	1,343	1,963	3,468	5,676	3,382	5,676
1548 Vision Insurance	220	391	724	1,148	732	1,148
1551 Cafeteria Plan	1,000					
1999 Long Term Disability	277	385	638	1,153	687	1,058
Total:	138,718	178,866	300,672	363,324	275,414	299,430

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2321 Travel & Training	120	370	602	25,000	765	1,525
Dues, subscriptions, & memberships						475
2369 Meetings	60	88	40	200	85	200
2411 Office Expenses & Supplies		42	293	500	313	0
2431 Uniforms & Clothing	999	1,201	1,560	32,000	2,093	3,200
2513 Equipment Supplies & Maintenance	11,030	11,699	19,232	25,000	21,594	17,700
2521 Vehicle Fuel & Maintenance					(452)	
2610 Buildings & Ground Maintenance						5,000
3111 Utilities	61,111					
4531 Professional/Technical Services	443			0	25,883	62,600
4811 Equipment Rental/Lease		1,099	544	25,000	5,007	5,500
5002 Misc. Services & Supplies	585	1,170	145			
5410 Landscaping Maintenance	29,028	27,819	21,444	40,000	37,845	40,000
5420 Trail Maintenance		7,907	447	5,000	1,982	10,000
Silverlake Trees			76,002		8,378	
5721 Chemicals & Fertilizers	11,699	13,362	11,732	20,000	17,320	20,000
5760 Other Special Departmental Supplies			9,624			
Total:	115,075	64,757	141,663	172,700	120,813	166,200

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7410 Equipment	1,560	9,698	40,872	39,600	33,397	7,700
Total:	1,560	9,698	40,872	39,600	33,397	7,700

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	31,000	65,000	18,700	60,000	60,000	0
Other Fund Transfer			2,645,588			
Total:	31,000	65,000	2,664,288	60,000	60,000	0

45800 LIBRARY

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



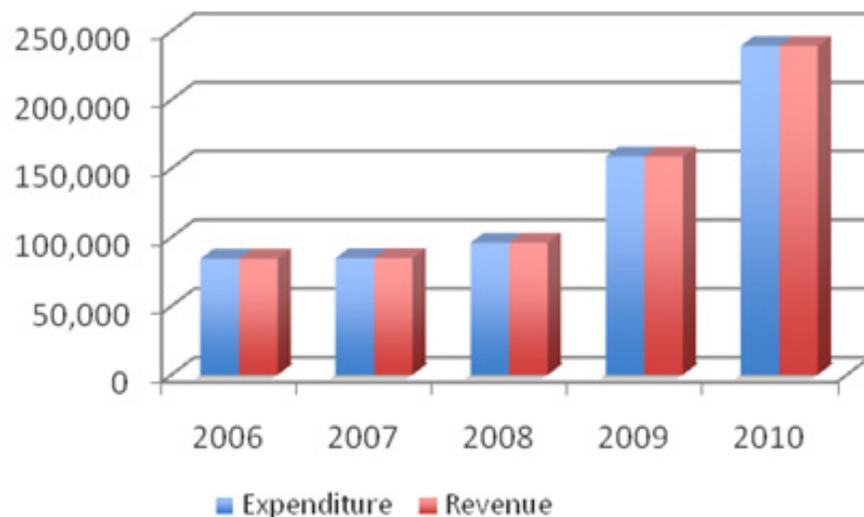
OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- \$98,000 to furnish and equip the library expansion.

Library Revenue & Expenditure by Year



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	46,744	56,044	66,939	88,177	105,831	106,091
Materials, Supplies & Services	22,163	28,840	24,383	32,700	33,371	25,000
Interfund Transactions	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	15,459	0	4,691	1,500	19,418	108,000
Expenditure Total:	84,366	84,884	96,013	122,377	158,620	239,091

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
General Taxes & Revenues	84,366	84,884	96,013	122,377	158,620	239,091
Revenue Total:	84,366	84,884	96,013	122,377	158,620	239,091

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 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	1.10	1.10	1.10	2.27	2.52	2.52
FTE Total:	1.10	1.10	1.10	2.27	2.52	2.52

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

<i>Personnel Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	27,501	38,333	0	0.00	0.00	0.00
1112 PT/Temp Seasonal Salaries			49,224	58,472	71,770	72,514
1211 Overtime	0.00	0.00	0.00	0.00	0.00	0.00
1511 FICA	1,018	1,304	1,915	1,859	2,511	2,336
1300 Employee Benefits (401k or 457)	5,313	1,894	481	1,752	2,871	1,904
1311 Bonus		507	0	500		500
1521 Retirement	1,910	3,073	3,361	1,752	5,469	3,580
1531 Worker's Compensation		450	0	1,456		0
1531 Medicare	0.00	0.00	0.00	0.00	0.00	0.00
1541 Health Insurance	9,123	9,141	10,587	21,053	20,708	23,520
1545 Dental Insurance	1,058	998	1,046	1,032	1,888	1,290
1548 Vision Insurance	220	207	217	209	403	261
1551 Cafeteria Plan	500		0		0	
1561 Long Term Disability	101	137	108	92	212	187
Total:	46,744	56,044	66,939	88,177	105,831	106,091

<i>Materials, Supplies, Services</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
2121 Dues, Subscriptions, Memberships	1,094	1,100	417	200	224	300
2321 Travel & Training	371	400	435	1,000	592	1,000
2369 Meetings	56		239			200
2411 Office Expenses & Supplies	3,250	3,751	6,444	7,000	6,812	0
2421 Postage						0
2513 Equipment Supplies & Maintenance	1,054	5,124	1,178	2,000	1,148	2,000
2531 Mileage Reimbursement	10					0
4211 Computer Network & Data Process	799			5,500		5,500
5791 Library Materials & Books	15,029	10,122	12,132	16,000	16,731	15,000
5795 Library Materials From Grants		7,925	3,362		7,282	0
5002 Misc. Services & Supplies	500	418	175		40	0
Library Events				1,000	542	1,000
Total:	22,163	28,840	24,383	32,700	33,371	25,000

<i>Capital Outlay</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7421 Furniture	13,071	0	1,680	0.00	0.00	54,000
7410 Equipment	2,388	0	3,011	1,500	19,418	54,000
Total:	15,459	0	4,691	1,500	19,418	108,000

<i>Interfund Transactions</i>	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to Fleet Fund	0.00	0.00	0.00	0.00	0.00	0.00
Other Fund Transfer	0.00	0.00	0.00	0.00	0.00	0
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 needs to reduce its amount of debt. The City has used several Special Improvement Districts (SID), Revenue Bonds, and General Debt Service Funds to finance needed improvements.

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

SPECIAL IMPROVEMENT DISTRICT

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

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

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

REVENUE BONDS

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

GENERAL BONDS

The City currently has no General Obligation debts.

City of Eagle Mountain

Budget Summary- Total Debt Summary

Fiscal Year 2009-2010

Bond	Issue Date	Final Due Date	Principal Amt.	Interest	Budget Year Balance
SID 2000-1	Feb-02	Feb-21	\$8,840,000	8.25%-8.35%	\$5,739,000
SID 98-1 (2005 A)	May-05	May-13	\$6,295,000	6.25%	\$1,415,000
Gas & Electric Revenue	May-01	Dec-25	\$21,475,000	3.5%-5.0%	\$20,500,000
Water & Sewer Revenue	Nov-01	Nov-26	\$16,500,000	4.0%-5.0%	\$16,220,000
Road Bond	Jun-05	Sep-14	\$1,266,000	2.52%-4.5%	\$790,000
Total			\$54,376,000		\$44,664,000

City Of Eagle Mountain
Budget Summary- Debt Service Fund
Preliminary Budget Appropriation
Fiscal Year 2010

Expenditures Sources from various Debts:

98-1 SID	\$	747,525
2000-1 SID		509,476
Gas and Electric Revenue Bond		1,517,119
Water and Sewer Revenue Bond		1,124,726
Road Bond		151,637

Total Debt Service expenditures: 4,050,483

Revenues:

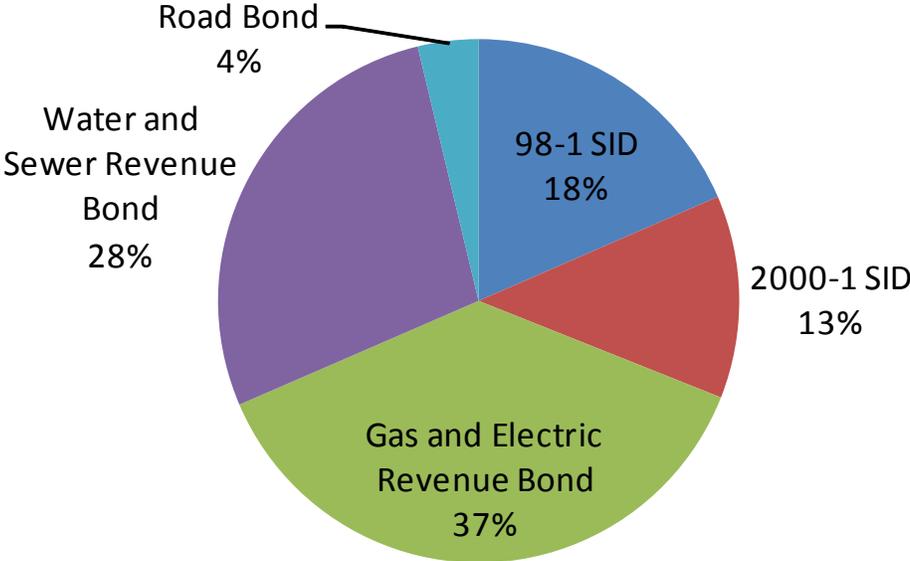
98-1 SID		747,525
2000-1 SID		509,476
Gas and Electric Revenue Bond		1,760,000
Water and Sewer Revenue Bond		1,404,000
Road Bond		<u>151,637</u>

Total Revenues \$ 4,572,638

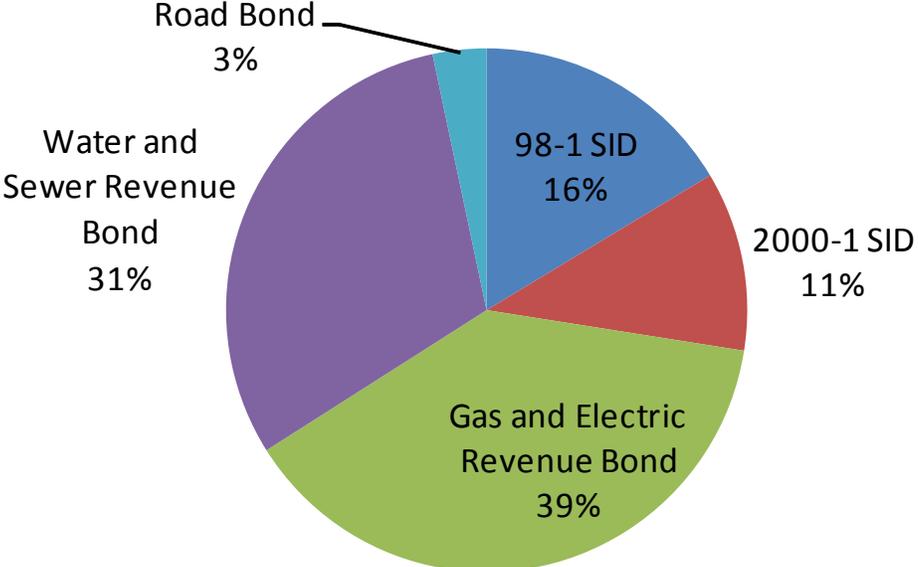
Total proposed appropriation 4,572,638

Excess/Deficit Revenues over Appropriation \$ 522,155

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 and a gas regulator station, and a well and water storage tank in The Ranches.

DEBT SCHEDULE

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

2000-1 Debt Service (After 2/1/2009 Call)				
Year	Principal	Rate	Interest	DS Pmt
2/1/2010	111,000	8.322%	357,716.98	468,716.98
2/1/2011	125,000	8.250%	348,480.00	473,480.00
2/1/2012	166,000	8.250%	338,167.50	504,167.50
2/1/2013	180,000	8.250%	324,472.50	504,472.50
2/1/2014	194,000	8.250%	309,622.50	503,622.50
2/1/2015	210,000	8.250%	293,617.50	503,617.50
2/1/2016	262,000	8.250%	276,292.50	538,292.50
2/1/2017	400,000	8.250%	254,677.50	654,677.50
2/1/2018	584,000	8.250%	221,677.50	805,677.50
2/1/2019	643,000	8.250%	173,497.50	816,497.50
2/1/2020	702,000	8.250%	120,450.00	822,450.00
2/1/2021	758,000	8.250%	62,535.00	820,535.00
Total	4,335,000		3,081,206.98	7,416,206.98

Fund 74: 2000-1 SID Debt Service Fund

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
74-71-47174-8111	Principal	375,000	2,726,000	345,000	375,000	151,000	111,000
74-71-47174-4140	Banking Fees	-	30	200	200	15	200
74-71-47174-8121	Interest	955,237	794,724	703,085	674,277	370,175	363,276
	- Restructuring Costs	300,000	-	-	-	-	-
	- Capital Projects	250,000	-	-	-	-	-
	- Internal Services (Administr	-	32,500	30,000	30,000	-	30,000
74-71-47174-8151	Paying Agent Fee	-	39,434	10,000	10,000	25,446	5,000
74-71-74000-4121	Attorney Fees	-	-	-	-	-	-
74-71-74000-4320	Engineering Services	-	-	-	-	-	-
74-71-74101-7320	Misc Contingency	-	-	-	-	-	-
74-71-74101-7321	Ranches PKWY/PNY Xpres	-	-	-	-	-	-
74-71-74101-7322	Paul Evans Trailway	-	-	-	-	-	-
Total Financing Uses:		1,880,237	3,592,688	1,088,285	1,089,477	546,636	509,476

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
74-00-34311-0000	Assessments- Collected	1,310,237	2,747,182	18,070	1,089,477	233,652	499,476
74-00-34865-0000	2000-1 SID Equity Buy In W	-	384,910	35,462	-	27,804	-
74-00-34866-0000	2000-1 Equity Buy In Trans	-	356,563	46,504	-	35,971	-
74-00-34867-0000	2000-1 Equity Buy In Parks	-	239,470	36,195	-	13,950	-
74-00-37010-0000	Interest Earning	-	156,880	61,052	-	18,110	10,000
	- Transfer In General Fund	300,000	-	-	-	-	-
	- Equity Buy In	-	-	-	-	-	-
	- Bond Proceeds (Fund Balan	250,000	-	-	-	-	-
74-00-37011-0000	Interest Income- Special Ac	-	-	-	-	-	-
Total Financing Sources:		1,860,237	3,885,005	197,283	1,089,477	329,487	509,476

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing							
Sources over Financing U		(20,000)	292,317	(891,002)	-	(217,149)	-
Fund Balance (Deficit)- Beginning:		-	(20,000)	272,317	(618,684)	(618,684)	(835,833)
Fund Balance (Deficit)- Ending:		(20,000)	272,317	(618,684)	(618,684)	(835,833)	(835,833)

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 require 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:

98-1 Debt Service (After May 1, 2009 Bond Call)				
Year	Principal	Rate	Interest	DS Pmt
5/1/2009	108,000	6.250%	101,000.00	209,000.00
5/1/2010	112,000	6.250%	94,250.00	206,250.00
5/1/2011	315,000	6.250%	87,250.00	402,250.00
5/1/2012	518,000	6.250%	67,562.50	585,562.50
5/1/2013	563,000	6.250%	35,187.50	598,187.50
Total	1,616,000		385,250.00	2,001,250.00

Fund 71: 2005A SID Debt Service Fund

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
71-00-47171-8111	Principal	995,000	1,889,000	345,000	229,000	-	540,000
71-00-47171-8121	Interest	597,188	283,125	703,085	133,750	-	173,375
	- Internal Services (Administration Fee)	-	15,500	15,000	20,000	-	19,000
71-00-47171-4140	Banking Fees	-	30	150	150	30	150
71-00-71000-4320	Engineering Services	-	-	-	-	-	-
71-00-71101-7320	SID 98-1 Construction Fund	-	-	-	-	-	-
71-81-71000-4121	Attorney Fees	-	-	-	-	1,133	-
71-00-47171-8151	Paying Agent Fee	-	27,528	10,000	10,000	11,437	15,000
Total Financing Uses:		1,592,188	2,175,183	1,073,235	392,900	12,600	747,525

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
71-00-34311-0000	Assessments- Collected	1,572,188	2,296,727	97,390	392,900	76,983	737,525
71-00-34855-0000	Equity Buy-In/Impact Fee	-	149,315	30,492	-	23,870	-
71-00-34856-0000	98-1 SID Equity Buy In Trans	-	134,999	23,940	-	19,784	-
71-00-34857-0000	98-1 SID Equity Buy In SW	-	16,487	3,120	-	3,549	-
71-00-34858-0000	98-1 SID Equity Buy In Power	-	(366)	15,738	-	14,786	-
71-00-34865-0000	98-1 SID Equity Buy In Water	-	14,014	19,448	-	15,730	-
71-00-39111-0000	Bond Proceeds	-	-	-	-	-	-
71-00-37011-0000	Interest Income- Special Assessments	-	-	-	-	-	-
71-00-37011-0000	Interest Income	20,000	76,635	39,890	-	12,287	10,000
Total Financing Sources:		1,592,188	2,687,811	230,018	392,900	166,989	747,525

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		-	512,627	(843,217)	-	154,389	-
Fund Balance (Deficit)- Beginning:		1,757,659	1,757,659	2,270,286	1,427,069	1,427,069	1,581,458
Fund Balance (Deficit)- Ending:		1,757,659	2,270,286	1,427,069	1,427,069	1,581,458	1,581,458

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			
Year	Principal	Interest	DS Pmt
2010	340,000	774,726	1,114,726
2011	280,000	761,125	1,041,125
2012	290,000	749,926	1,039,926
2013	325,000	738,326	1,063,326
2014-2018	1,860,000	3,480,652	5,340,652
2019-2023	2,730,000	2,965,880	5,695,880
2024-2028	3,865,000	2,200,726	6,065,726
2029-2033	6,425,000	885,250	7,310,250
Total	\$ 16,115,000	\$ 12,556,611	\$ 28,671,611

Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
76-71-47 Principal	210,000	220,000	235,000	340,000	385,000	340,000
76-71-47 Interest	463,668	452,755	441,123	774,725	395,062	774,726
- Transfer to Water Fund Operations	-	-	-	-	39,896	-
- Transfer to Water Capital Projects	-	-	-	-	33,325	-
- Transfer to Sewer Fund Operations	-	-	-	-	-	-
76-71-47 Paying Agent Fee	16,450	9,600	15,000	15,000	5,600	10,000
Total Financing Uses:	690,118	682,355	691,123	1,129,725	858,883	1,124,726

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
76-00-38 Transfer In from Water Fund	525,000	520,000	530,000	507,216	-	560,916
76-00-38 Transfer In from Sewer Fund	330,000	326,000	335,000	169,072	-	353,020
76-00-39 Bond Proceeds-Capitalized Interest	-	-	-	-	1,218,171	-
Interest	-	-	-	-	6,501	-
Transfer in from Water Impact Fee	-	-	-	-	-	400,000
Transfer in from Sewer Impact Fee	-	-	-	813,713	-	90,064
Total Financing Sources:	855,000	846,000	865,000	1,490,001	1,218,171	1,404,000

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	164,882	163,645	173,877	360,276	359,288	279,274
Fund Balance (Deficit)- Beginning:	379,426	544,308	1,252,261	1,426,138	1,426,138	1,785,426
Fund Balance (Deficit)- Ending:	544,308	707,953	1,426,138	1,786,414	1,785,426	2,064,700

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 Repayment Schedule

Original Principal \$ 6,665,000			
Fiscal Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2010	\$ 35,000	\$ 43,000	\$ 144,650
2011	\$ 60,000	\$ 45,000	\$ 170,870
2012	\$ 72,000	\$ 45,000	\$ 181,820
2013	\$ 80,000	\$ 50,000	\$ 193,650
2014	\$ 107,000	\$ 50,000	\$ 219,350
2015	\$ 133,000	\$ 50,000	\$ 243,780
2016	\$ 160,000	\$ 55,000	\$ 273,950
2017	\$ 190,000	\$ 55,000	\$ 301,800
2018	\$ 220,000	\$ 55,000	\$ 329,350
2019	\$ 250,000	\$ 60,000	\$ 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	\$ 5,617,000	\$ 1,108,000	\$ 7,564,820

Fund 69: DEQ Loan

EXPENDITURES	2007 Actual	2008 Actual	2009 Adjusted	2010 Proposed
Principal	-	-	78,000	144,650
Interest	-	-	66,650	-
Paying Agent Fee	-	-	-	-
Total Financing Uses:	-	-	144,650	144,650

REVENUES	2007 Actual	2008 Actual	2009 Adjusted	2010 Proposed
76-00-38 Transfer In from Sewer Fund	-	-	144,650	144,650
Total Financing Sources:	-	-	144,650	144,650

BALANCE SUMMARY	2007 Actual	2008 Actual	2009 Adjusted	2010 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			
Year	Principal	Interest	DS Pmt
2010	580,000	932,119	1,512,119
2011	645,000	911,819	1,556,819
2012	715,000	888,599	1,603,599
2013	790,000	862,680	1,652,680
2014-2018	5,265,000	3,767,741	9,032,741
2019-2023	7,250,000	2,324,351	9,574,351
2024-2028	5,255,000	488,500	5,743,500
Total	\$ 20,500,000	\$ 10,175,809	\$ 30,675,809

Fund 75- Gas & Electric Bond Debt Service

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
75-71-47175-8111	Principal		966,244	480,000	515,000	-	580,000
75-71-47175-8121	Interest	890,549		966,244	966,244	475,159	932,119
75-71-47175-8155	Letter of Credit Fee	148,947	-	-	-	-	-
75-71-47175-8156	Remarketing Fee	6,561	-	-	-	-	-
75-71-47175-8151	Paying Agent Fee	3,750	10,367	5,000	5,000	2,000	5,000
	Restructuring Cost	185,028	-	-	-	-	-
Total Financing Uses:		-	976,611	1,431,244	1,486,244	1,486,244	1,517,119

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
75-00-38153-0000	Transfer In from Electric Fund	700,000	715,000	1,000,000	1,000,000	-	900,000
75-00-37010-0000	Interest Earnings		13,596		11,298	11,287	15,000
75-00-38155-0000	Transfer In from Gas Fund	400,000	412,000	645,931	710,000		845,000
75-00-39000-0000	Bond Proceeds-Capitalized Interest						
	Transfer in from Electric Impact Fee						
	Transfer in from Gas Impact Fee						
Total Financing Sources:		1,100,000	1,140,596	1,645,931	1,721,286	11,287	1,760,000

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		1,100,000	163,985	214,687	235,042	(1,474,957)	242,881
Fund Balance (Deficit)- Beginning:		-	1,100,000	1,263,985	1,478,672	1,478,672	1,713,714
Fund Balance (Deficit)- Ending:		1,100,000	1,263,985	1,478,672	1,713,714	3,715	1,956,595

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			
Year	Principal	Interest	DS Pmt
2010	119,000	31,137	150,137
2011	123,000	26,362	149,362
2012	128,000	21,176	149,176
2013	134,000	15,588	149,588
2014-2018	286,000	12,920	298,920
Total	\$ 790,000	\$ 107,183	\$ 897,183

Fund 79- Road Bond

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
79-00-47179-8111	Principal	103,000	108,000	111,000	114,000	114,000	119,000
79-00-47179-8121	Interest	45,903	42,980	39,448	35,502	35,502	31,137
79-00-47179-8151	Paying Agent Fee	1,250	1,250	1,250	1,500	1,500	1,500
Total Financing Uses:		150,153	152,230	151,698	151,002	151,002	151,637

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
79-00-38100-0000	Transfer In From General Fund- Streets	150,153	153,000	151,698	151,004	151,002	151,637
Total Financing Sources:		150,153	153,000	151,698	151,004	151,002	151,637

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		-	770	-	2	-	-
Fund Balance (Deficit)- Beginning:		4,948	4,948	5,718	5,718	5,718	5,718
Fund Balance (Deficit)- Ending:		4,948	5,718	5,718	5,720	5,718	5,718



Section- 9

CAPITAL FACILITY FUNDS

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CAPITAL FACILITY BUDGET

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

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 22,000 residents. The City's challenge with capital facilities is the construction of new facilities to ensure that there is adequate capacity to serve residents.

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

IMPACT OF CAPITAL EXPENDITURES ON OPERATING BUDGET

FY 2010 Capital Projects	Proposed Capital Expenditures	Budget Impacted	Expected Impact
Eagle Mtn. Blvd. Slurry Seal	259,000	Streets	Operational impact will actually be reduced as this procedure will extend the usable lifespan of the road by 3-5 years. Maintenance costs will be decreased during this period.
Smith Ranch Road	350,000	Streets	This project will resurface the entire length of Smith Ranch Road. This procedure will reduce the maintenance costs for at least the first 3 years. Then operating costs will gradually return to current maintenance cost levels.
Bobby Wren Blvd. Construction	250,000	Streets	This project is a new construction of a road. The immediate impact will be an increase in B & C Road Funds from the State. There would be a nominal increase to the cost of snow removal from year 1. Other additional maintenance costs would be realized in subsequent budget years.
Ranches Parkway Extension	200,000	Streets	This project will extend Ranches Parkway across SR-73 to give access to the new planned grocery store. Immediate changes to the operating budget will be a nominal cost increase in snow removal, balanced by a small increase to the City's B & C Road Funds. Significant increases to the operating budget due to this project will not be realized for several budget cycles.
Total Street Expenditures:	1,059,000		
Sweetwater South Island	9,500	Parks	This is a xeroscape landscaping upgrade to an existing island. As such, the impact to the operating budget will be small, but recognized right away.
Silverlake Amphitheater Storm Drain	18,000	Parks	This project will improve the drainage at the amphitheater, and will actually result in a net savings for the City once all of the maintenance prevented is calculated.
Mt. View Island	28,200	Parks	This is a xeroscape landscaping upgrade to an existing island. As such, the impact to the operating budget will be small, but recognized right away.
Eagle Point Entrance	9,000	Parks	This is a xeroscape landscaping upgrade to an existing island. As such, the impact to the operating budget will be small, but recognized right away.
Porters Crossing Central Island	11,000	Parks	This is a xeroscape landscaping upgrade to an existing island. As such, the impact to the operating budget will be small, but recognized right away.
Mid Valley Park	400,000	Parks	This project is a substantial park improvement, adding approximately 6 acres of playing fields. Maintenance of this project would impact the budget immediately, and would increase our landscape maintenance, chemicals & fertilizers, and supplies & maintenance line items by approximately 40% each, or roughly \$3,500 combined.
Sweetwater Trail	12,000	Parks	This project will introduce signage along the Sweetwater Trail. Once in place, these signs will require minimal maintenance.
Splash Pad	250,000	Parks	The splash pad would require considerable maintenance costs immediately upon completion. This project requires that the system be cleaned out weekly (and possibly more frequently). This creates a completely new and unique amenity in terms of maintenance, so supplies and equipment needed for maintaining this project could not be carried over from other areas, thus increasing costs. It is estimated that this park would cost \$3,000 to operate and maintain for 6 months of the year.
Total Parks and Rec Expenditures:	737,700		

Other Capital Projects			
Library Capital Project	300,000	Library	The City will realize an immediate increase in utility costs associated with operating the Library expansion. However, it is assumed that the expansion will also cause patronage to increase, thus increasing Library revenue. The City recognizes that the expected increases in revenue will not cover the additional operating costs.
Water Utility System Upgrades	610,000	Water	Water System Upgrades are preventative maintenance or system expansions that will ultimately allow the City to provide service to an increased number of patrons, thus increasing the revenue to the Water Department. Major maintenance costs (barring accidents) would not be realized for many years.
Sewer Treatment Plant	4,800,000	Sewer	Due to the sharp increase in population and demand, the City is required to replace the Wastewater Treatment Plant. The new plant will more than double the capacity of the old plant, and only cost about 20% more to operate. There would be no increases in personnel costs. A majority of cost increases would be in supplies & materials.
Electric Utilities Substation	4,500,000	Electric	A new substation would not impact the operating budget significantly until the next budget cycle, where preventative maintenance would begin. This type of maintenance would be contracted out, and could prove to be costly. No additional personnel would be required to operate or maintain the substation.
Capital Projects Expenditure Total:	12,006,700		

**Budget Summary- Capital Projects Fund
Preliminary Budget Appropriation
Fiscal Year 2010**

Revenue Sources:

General Revenue	2,096,700
Gas and Electric	4,850,000
Water	4,395,944
Sewer	4,800,000
	<hr/>
Total appropriable revenues:	16,142,644

Expenditures:

General Revenue	2,096,700
Gas and Electric	4,850,000
Water	4,395,944
Sewer	4,800,000
	<hr/>
Total Expenditures	16,142,644

Total proposed appropriation 16,142,644

Excess/Deficit Revenues over Appropriation 0

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:

• Eagle Mtn. Blvd. Slurry Seal	\$259,000
• Smith Ranch Road	\$350,000
• Bobby Wren Blvd. Construction	\$250,000
• Ranches Pkwy. Extension	\$200,000

Parks:

• Sweetwater South Island	\$9,500
• Silverlake Amphitheater Storm Drain	\$18,000
• Mtn. View	\$28,200
• Eagle's Point Entrance	\$9,000
• Porter's Crossing Central Island	\$11,000
• Mid Valley Park	\$400,000
• Sweetwater Trial Signage	\$12,000
• Splash Pad	\$250,000

Library Expansion	\$300,000
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**Fund 47- Capital Projects- General Fund
Department- 0**

EXPENDITURES	2007 Actuals	2008 Actuals	2009 Approved	2009 Adjusted	2010 Proposed
46-81-44100 Streets					
Mt. Airey Blvd.			272,931	191,732	
Porters Crossing			750,000	829,345	
46-81-44100-7001 Eagle Mtn. Blvd. Slurry Seal			28,265	-	259,000
Appaloosa			41,715		
Ranches Parkway Project		47,178	24,968	30,164	
46-81-44100-7005 Smith Ranch Road					350,000
46-81-44100-7006 Bobby Wren Blvd. Construction					250,000
46-81-44100-7007 Ranches Parkway Extension					200,000
Other Road Projects		27,270			
47-81-45100 Parks					
Mt. Airey Blvd.				30,750	
Eagle Point			80,000	76,449	
47-81-45100-7015 Sweetwater South Island					9,500
47-81-44200-7002 Silverlake Amphitheater Storm Drain					18,000
47-81-45100-7016 Mtn. View Park					28,200
47-81-45100-7017 Eagle Point Entrance					9,000
47-81-45100-7018 Porters Crossing Central Island					11,000
Nolan Park			12,000	5,499	
Parks/Trails Improvement		5,382			
Parks Capital Projects		24,598	325,400	97,664	
47-81-45100-7001 Mid Valley Park			600,000	269,734	400,000
Pony Express Park			57,200	62,477	
Pioneer Park		65,918	34,000	-	
Overland Trails Park			65,000	37,000	
Walden park			58,000	-	
Walden park retention pond			30,000	20,420	
Garbage Containers- Equipment			8,600	8,600	
Skate Park			350,000	388,339	
47-81-45100-7004 Sweet water Trail		72,442	680,000	343,684	12,000
Bike Park			25,000	8,870	
47-81-45100-7019 Splash Pad					250,000
Misc. Parks			330,000	200,000	
45-81- Other GF Projects					
45-81-41800-7211 Library Capital Project				7,825	300,000
Land Purchase			4,600	4,573	
Fire Station #2 (Expansion)		46,187	820,000	759,385	
Fire Station #3		273,736			
Parks/Trails Study			100,000	94,449	
Expenditure Total:	-	562,709	4,693,679	3,464,959	2,096,700

REVENUES	2007 Actuals	2008 Actuals	2009 Approved	2009 Adjusted	2010 Proposed
UDOT Grant (sweetwater trail)			420,000	-	
Stake Parks and Trails Grant Reimbursement			125,000	98,000	
47-00-00000-0000 General fund capital projects fund balance			1,523,265	1,523,265	258,700
46-00-38111-0000 Transfer from impact fee fund (Streets)			700,000	700,000	450,000
Transfer from impact fee fund (Parks)			703,045		
Transfer from impact fee fund (Public Safety)			150,000		
Transfer from impact fee fund (Stormwater)					
47-00-38118-0000 Reimbursement from impact fee fund (Streets)					50,000
46-00-38115-0000 Reimbursement from impact fee fund (Parks)				703,045	600,000
Reimbursement from impact fee fund (Public Safety)				152,000	
45-00-38117-0000 Reimbursement from impact fee fund (Stormwater)					300,000
46-00-38117-0000 Reimbursement from impact fee fund (Stormwater)					9,000
47-00-38117-0000 Reimbursement from impact fee fund (Stormwater)					29,000
EDI Federal Grant Proceeds			600,000	198,000	400,000
Interest Revenue		3,111		1,033	
Contributions - General		19,000			
Contributions From Developer				51,967	
Revenue Total:	-	22,111	4,221,310	3,425,310	2,096,700

BALANCE SUMMARY	2007 Actuals	2008 Actuals	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing					
Sources over Financing Uses:					
Fund Balance (Deficit)- Beginning:	-	-	-	-	-
Fund Balance (Deficit)- Ending:	-	-	-	-	-

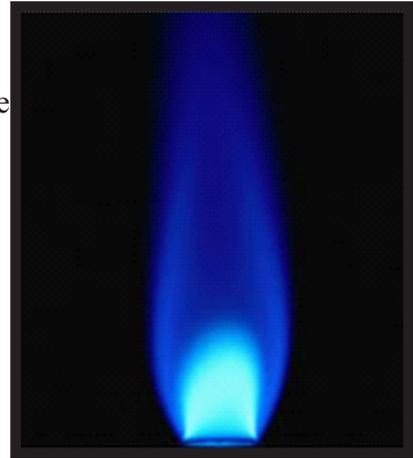
NATURAL GAS

SYSTEM OVERVIEW

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

FUTURE FACILITIES

Future natural gas facilities include the following:



Natural Gas

- No capital projects planned for FY 2010.

ELECTRICAL

SYSTEM OVERVIEW

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

FUTURE FACILITIES

Future electrical facilities include the following:

Electrical		
Description	Construction Date	Total Cost
Substation SSA	2009-2010	4,500,000
SR73 Feeder Line	2009-2010	350,000
Total	\$ -	\$ 4,850,000

Fund 44- Gas and Electric Utilities
Department- 0

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
	Utility Administration Building Construction	130,000					
	Utility Operations Building Construction	-					
44-81-44000-7000	SR73 12.47KV Feeder					632,217	350,000
	Bobby Warren Power Project		74,100			5,962	
	Streetlights		53,417				
	Loop Lone Tree Regulator Station With Ranches/ Pony Express			2,500,000		185,532	
	138 KV line (Electical Distribution)			3,500,000	4,500,000		4,500,000
	Substation						
	Gas Tap	90,000					
	Showdown Improvements	70,000					
	South Power Project		17,204				
	16" Gas Steel line				40,000	31,150	
	North Ranch Gas Line					489,967	
	Cedar Pass Ranch 2" Gas Line					52,588	
	Sweetwater Gas Extention					70,414	
	Transfer to SID 97-1		92,000				
	Transfer to SID 93-3		239,000				
	Expenditure Total:	290,000	144,721	6,000,000	4,540,000	1,467,830	4,850,000

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
44-00-39110-0000	Bond Proceeds- Gas & Electric Construction Fund	220,000		610,000	4,500,000		4,500,000
44-00-38110-0000	Transfer In from the General Fund	-	100,000				
44-00-38153-0000	Transfer In from Electric Utility Fund	70,000		999,114			350,000
44-00-38155-000	Transfer In from Gas Utility Fund	-	50,000		40,000	31,150	
	Gas and Electric Bond			4,390,886	4,500,000		
	Revenue Total:	290,000	150,000	6,000,000	9,040,000	31,150	4,850,000

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:							
	Fund Balance (Deficit)- Beginning:	-	(325,721)	-	4,500,000		
	Fund Balance (Deficit)- Ending:	-	(325,721)	-	4,500,000	-	-

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

• North Service Area System Upgrades	\$510,000
• SSA PRV	\$100,000
• Tank #5	\$2,248,444
• CWP Water Shares	\$1,537,500

Fund 48- Capital Projects-Water Utility
 Department- 0

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
3-81-44100-7001 NSA Water System Upgrades- SSA PRV	-					510,000
7002 Well #1 Upgrades	-		900,000	224,705	683,177	100,000
7003 Test Wells	-	653,506				
7004 Well #4			1,380,000	69,111	244,097	
7005 Tank #5			2,750,000	2,748,444	463,649	2,248,444
Well #2			1,000,000	835,498	13,999	
Tank #2			200,000	-		
CWP Water Shares				2,600,000	-	1,537,500
Well #5			2,635,000	775,081	1,332,565	
Sweetwater Storm Drain					62,809	
Expenditure Total:	#REF!	653,506	8,745,000	7,252,839	2,800,296	4,395,944

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
8-00-39111-0000 Bond Proceeds	-	-	7,278,865	4,167,341	1,612,989	1,537,500
Developer Contribution for Test Wells (Hidden Valle	-		250,000	1,250,000	750,000	
Transfer In from Water Utility Fund	-		1,216,195	835,498	835,498	610,000
Impact Fees				1,000,000		2,248,444
Interest Income		33,816			38,016	
Revenue Total:	-	33,816	8,745,060	7,252,839	3,198,487	4,395,944

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		55,310	60	-		
Fund Balance (Deficit)- Beginning:			55,310	55,370		
Fund Balance (Deficit)- Ending:	-	55,310	55,370	55,370	-	-

SEWER

SYSTEM OVERVIEW

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

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

FUTURE FACILITIES

Future sewer facilities include the following:

Sewer		
Description	Construction Date	Total Cost
Wastewater Treatment Plant	2009-2010	4,800,000
Total	\$ -	\$ 4,800,000

Fund 49- Capital Projects-Sewer Utility
 Department- 0

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
49-41-44100-7000 Sewer Treatment Plant			6,600,000	9,100,000	4,783,259	4,800,000
49-81-44100-7001 South Service Trunk Line						
49-4152000-7111 Capital Outlay(Land Purchase)	-	-	-			
Expenditure Total:	-	-	6,600,000	9,100,000	4,783,259	4,800,000

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Bond Proceeds/Grant	-		7,450,000	695,000	1,316	
Transfer In from sewer utility fund	-		-	7,205,000		4,800,000
49-00-38162-0000 Transfer from sewer impact fee fund				1,200,000		
Revenue Total:	-	-	7,450,000	9,100,000	1,316	4,800,000

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-		-		
Fund Balance (Deficit)- Beginning:	-	-		850,000		
Fund Balance (Deficit)- Ending:	-	-		850,000	-	-



Section- 10

ENTERPRISE FUNDS

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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 improved in its sewer and electric utilities and stayed fairly constant with its natural gas utility. However, citizen satisfaction with solid waste and water utilities has consistently decreased. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

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

City Of Eagle Mountain
Budget Summary- ENTERPRISE FUND
Preliminary Budget Appropriation
Fiscal Year 2010

Revenue Sources from various Enterprises:

Solid Waste	\$	644,223
Water		1,941,300
Sewer		1,875,100
Gas		5,143,600
Electric		<u>6,243,735</u>

¹	Total revenues	\$	15,847,958
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Total fund Balance- (from previous year) ²

Total appropriable revenues	<u>15,847,958</u>
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Expenditures:

Solid Waste	\$	629,313
Water		1,940,475
Sewer		1,874,717
Gas		5,107,383
Electric		<u>6,241,874</u>

Total expenditures	\$	15,793,762
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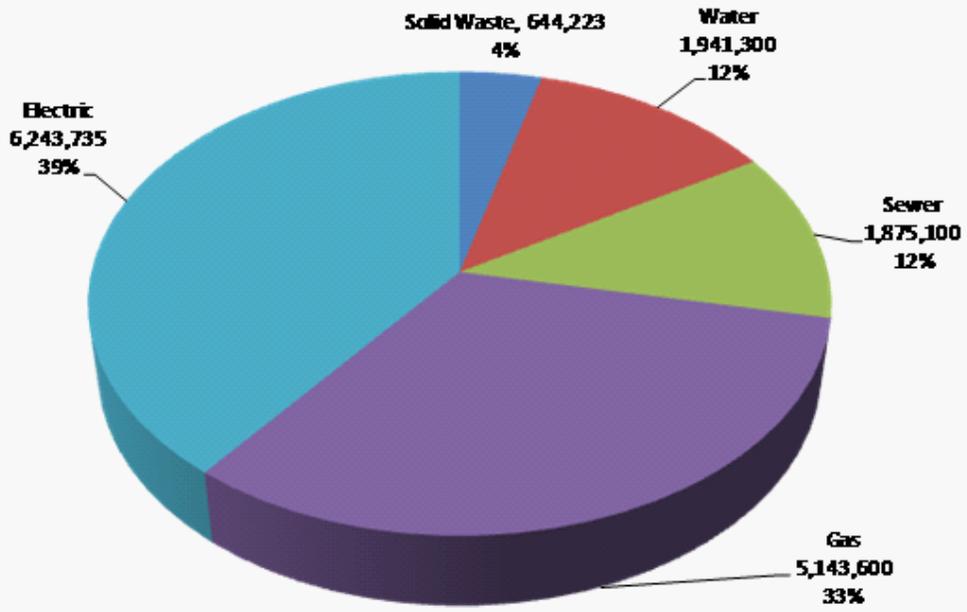
Other Financing Uses:

³	Debt Service	4	0
	Transfer to capital projects fund		0

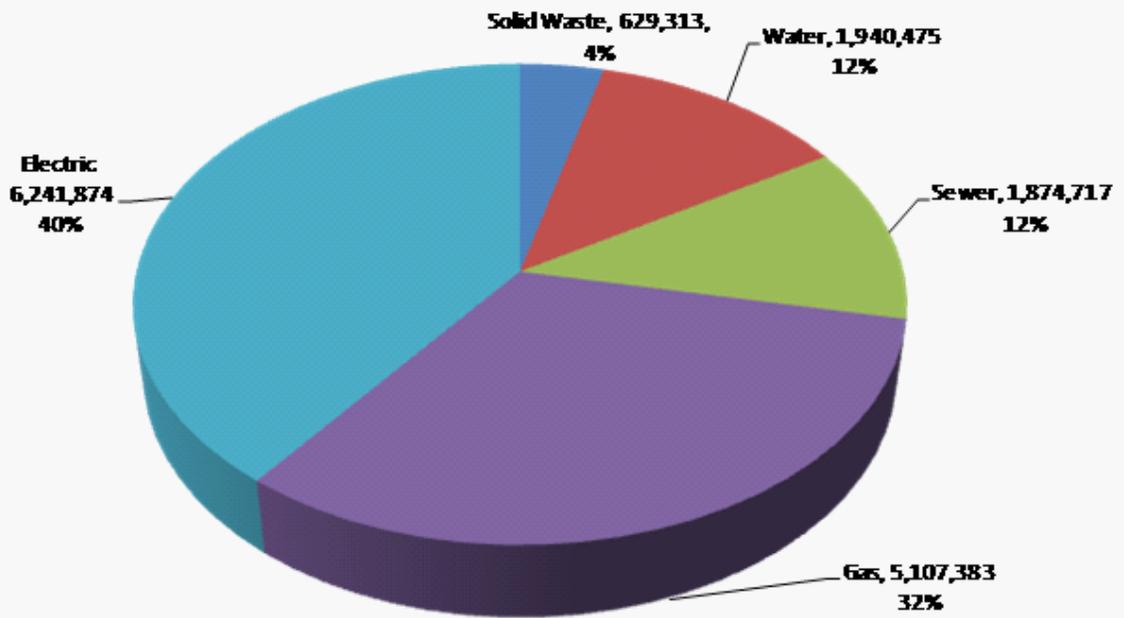
Total proposed appropriation	<u>15,793,762</u>
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Excess/Deficit Revenues over Appropriation	\$	<u>54,196</u>
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Enterprise Fund Revenues



Enterprise Fund Expenditures



35 SOLID WASTE

PROGRAM PURPOSE

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



PROGRAM ACTIVITIES

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

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

SIGNIFICANT BUDGET ITEMS

- No significant budget items.

Fund 57- Solid Waste Summary
Department- 0

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	283,099	416,128	553,021	596,060	614,037	603,313
Interfund Transactions	-	-	-	26,000	-	26,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	283,099	416,128	553,021	622,060	614,037	629,313

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
57-00-35700-0000 YEC Audit Adjustment & Accrual	-	-	47,848	-	-	-
57-00-35999-0000 Utility Billing- Solid Waste	265,660	413,416	529,436	622,060	637,507	644,223
Revenue Total:	265,660	413,416	577,284	622,060	637,507	644,223

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(17,439)	(2,713)	24,263	-	23,470	14,910
Fund Balance (Deficit)- Beginning:	65,936	48,497	45,784	70,047	70,047	93,517
Fund Balance (Deficit)- Ending:	48,497	45,784	70,047	70,047	93,517	108,427

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

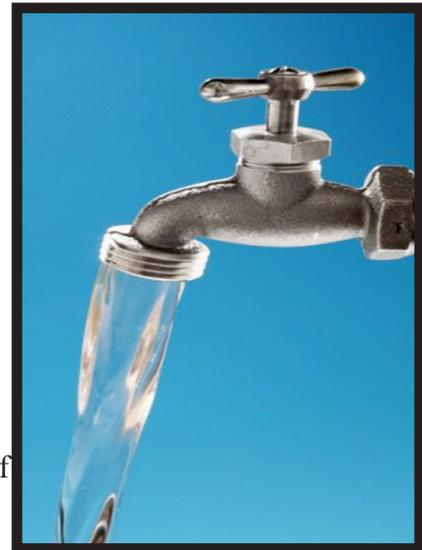
51 WATER UTILITY

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- No significant budget items.

**Fund 51- Water Utility Summary
Department 51000**

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services		207,035	233,635	230,011	246,917	231,745	380,889
Materials, Supplies & Services		794,368	1,036,745	1,490,720	427,043	347,956	339,700
Interfund Transactions		450,000	1,168,500	5,319,239	1,375,253	420,000	1,212,406
Debt Service		153,865	153,502	435,403	-	-	-
Capital Outlay		29,506	24,854	10,215	190,500	43,329	7,600
Expenditure Total:		1,634,774	2,619,236	7,485,589	2,239,713	1,042,930	1,940,475

REVENUES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
51-00-35110-0000	Utility Billing- Water	1,180,186	1,592,488	1,803,162	1,738,125	1,966,052	1,857,500
51-00-35170-0000	Connection Fees	352,540	445,510	119,500	168,106	64,015	60,000
51-00-39710-0000	Contributions- From Developer	49,572	841,126	2,489,859	-	-	-
51-00-37010-0000	Interest Earnings	26,617	36,551	15,018	27,000	689	3,000
51-00-34845-0000	Future Facilities NSA	1,224,426	1,462,274	-	382,748	-	-
51-00-34825-0000	Future Facilities SSA	-	-	-	12,173	-	-
51-00-34805-0000	Revenue Bond Equity Buy In	181,220	151,135	-	21,201	-	-
51-00-34810-0000	EM Properties Well	-	18,720	-	-	-	-
51-00-34815-0000	SITLA 12"WaterLine & Silver South	20,023	38,824	-	4,587	-	-
51-00-34840-0000	SITLA 12"WaterLine & Silver North	42,475	48,237	-	16,974	-	-
51-00-34820-0000	Property Buy In	66	156	-	-	-	-
51-00-34830-0000	CP Water L.C. Equity Buy In	30,592	4,468	-	56,892	-	-
51-00-34890-0000	Reimbursement Miscellaneous	-	686	-	-	8,811	-
51-00-35130-0000	Hydrant Meter Revenue	-	-	7,223	-	459	800
51-00-35160-0000	Meter Fee- Water	53,985	73,793	23,005	34,385	17,410	20,000
51-00-38148-0000	Transfer from Water Cap Project Fund	-	-	3,777,582	-	-	-
51-00-35999-0000	YEC Audit Adjustments & Accruals	-	-	207,822	50,843	-	-
51-00-36020-0000	Late/Delinquent Fees Penalties	500	100	-	1,600	-	-
Revenue Total:		\$3,162,202	\$4,714,068	\$8,443,172	2,514,634	\$1,975,553	\$1,941,300

BALANCE SUMMARY		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		1,527,428	2,094,832	957,583	274,921	932,623	825
Fund Balance (Deficit)- Beginning:		718,188	2,245,616	4,340,448	5,298,031	5,298,031	6,230,654
Fund Balance (Deficit)- Ending:		2,245,616	4,340,448	5,298,031	5,572,952	6,230,654	6,231,479

PERSONNEL SUMMARY (FTE)		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected		-	-	-	-	-	-
Appointed		-	-	-	-	-	-
Full-time		4.00	4.00	4.00	4.00	6.00	6.00
Part-time/Seasonal		-	-	-	-	-	-
FTE Total:		3.85	3.85	3.85	4.00	6.00	6.00

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

	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services						
1111 Salaries	145,061	148,519	131,711	149,722	130,585	235,939
1211 Overtime		17,462	22,601	13,520	14,348	13,000
1242 Car Allowance	1,607	742	-	-	-	-
1300 Employee Benefits	8,091	11,710	6,288	9,422	6,975	14,876
1511 FICA	2,106	2,409	2,238	-	2,069	-
1311 Bonus		1,243	-	2,250	-	-
1521 Retirement	15,535	15,888	20,002	17,398	16,839	27,511
1531 Worker's Compensation (State Insurance Fund)	1,554	2,870	5,683	3,728	5,764	3,479
1531 Medicare		-	-	-	-	-
1541 Health Insurance	26,650	27,729	36,706	44,737	31,081	63,148
1545 Dental Insurance	3,309	2,989	3,474	4,386	2,767	6,191
1548 Vision Insurance	599	619	753	887	590	1,253
1551 Cafeteria Plan	1,687	-	-	-	-	-
1561 Long Term Disability	836	678	576	867	528	1,074
1999 Reserve For Pay Adjustments		798	-	-	-	-
Total:	207,035	233,635	230,011	246,917	211,532	380,869
Materials, Supplies, Services						
51-11-41510-2513 Equipment Supplies & Maintenance		28,761	62,698	50,000	36,478	61,000
4121 Attorney Fees		35,092	16,677	-	5,062	-
2121 Dues, Subscriptions, Memberships	660	140	680	-	-	1,000
2211 Public Notices	300	-	1,927	-	-	-
2321 Travel & Training	1,115	2,515	3,393	4,500	3,288	4,500
2369 Meetings (Education)	117	18	48	200	209	200
2411 Office Expenses & Supplies	436	1,389	694	700	31	-
2431 Uniforms & Clothing	621	1,202	1,596	2,000	1,589	2,000
2515 SCADA Maintenance and Upgrades		-	4,679	5,000	3,843	5,000
2521 Vehicle Fuel & Maintenance		-	-	-	(82)	-
2610 Buildings & Ground Maintenance	25	1,401	88	500	353	2,000
3111 UP&L South Well Electric (Utilities)	215,005	250,415	616,924	22,143	15,198	-
3311 Telephone		-	-	-	-	-
3313 Cell Phone/Pagers		-	-	-	-	-
4151 Auditing & Accounting		-	-	-	-	-
4211 Computer Network & Data Process		2,006	-	-	-	-
4320 Engineering Services	2,534	-	-	-	-	-
2523 Blue Staking Supplies		-	-	-	-	-
4391 Blue Staking		-	-	-	-	-
4393 Lab Work	6,751	2,905	6,303	10,000	2,500	25,000
4531 Professional/Technical Services	30,499	63,574	100,717	145,000	109,026	80,000
4550 Capital Facility Impact Study and Economic Analysis		27,297	11,324	30,000	-	-
4811 Equipment Rental/Lease		300	51	-	-	1,000
5002 Misc. Services & Supplies	931	258	650	-	91	-
5311 Meters-Water (Replacement)	23,576	92,571	112,834	150,000	158,924	75,000
Meters-Water (New)		-	-	-	-	75,000
5317 Service Calls		-	-	-	-	-
5721 Chemicals/Fertilizers	4,978	6,547	1,891	7,000	11,134	8,000
6211 Insurance & Surety Bonds		-	-	-	-	-
5699 Depreciation	506,820	522,356	548,081	-	-	-
5760 Other Special Departmental Supplies		-	1,164	-	-	-
Total:	794,368	1,038,745	1,490,720	427,043	347,644	339,700
Capital Outlay						
7000 Capital Outlay					17,424	
7211 Building & Building Improvements	5,342	4,158	500	100,000	6,750	
7311 South Well Improvements Upgrades	8,415	-	-	-	-	
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	11,456	-	-	-	-	
7315 Well Improvements & Upgrades						
7410 Equipment		14,436	9,715	86,000	19,155	3,000
7412 Computer Equipment	4,293	6,261	-	4,500	-	4,500
Total:	29,506	24,854	10,215	190,500	43,329	7,500
Debt Service						
8111 Pnnopal						
8121 Interest	148,601	150,430	269,599			
25% Coverage (Ending Balance)						
8151 Paying Agent Fee	5,264	3,072	165,805			
Total:	153,865	153,502	435,403	-	-	-
Interfund Transactions						
Transfer to General Fund	220,000	265,000	350,000	420,000	420,000	434,700
Transfer to Electric Fund	90,000	120,000	180,000	374,000	-	211,735
Transfer to Water & Sewer Bond Fund		0	0	507,216	-	560,916
Transfer to Sewer Fund			826,898	-	-	-
Transfer to Water Impact Fee Fund			3,940,053	-	-	-
Transfer to Water Cap. Proj. Fund		675,000	0	-	-	-
Transfer to Fleet Fund	140,000	78,500	22,300	74,037	74,037	5,055
Total:	450,000	1,168,500	5,319,239	1,375,253	494,037	1,212,406

52 SEWER UTILITY

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- No significant budget items.

Fund 52- Sewer Utility
 Department 52000

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	192,877	191,916	230,067	238,844	274,395	319,547
Materials, Supplies & Services	812,885	791,264	864,367	488,800	461,113	530,900
Interfund Transactions	794,000	418,000	1,388,835	730,209	420,000	1,019,170
Debt Service	326,982	328,192	756,466	-	-	-
Capital Outlay	45,203	18,253	6,329	100,000	182	5,100
Expenditure Total:	2,171,707	1,741,626	3,246,085	1,555,853	1,145,690	1,874,717

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
52-00-34902-0000 Bond Equity Buy In	28,072	-	-	-	-	-
52-00-34905-0000 Bond Equity Buy In	-	79,780	-	-	-	-
52-00-34820-0000 Property Buy In	1,254	2,984	-	1,254	-	-
52-00-34825-0000 Future Facilities SSA	388,351	467,559	-	-	-	-
52-00-34870-5000 Collection Line	40,017	18,408	-	-	-	-
52-00-35200-0000 Utility Billing- Sewer	1,006,986	1,378,809	1,713,870	1,600,000	1,820,643	1,855,100
52-00-37010-0000 Interest Earnings	83,040	58,558	283,849	50,000	51,092	20,000
52-00-35270-0000 Connection Fees	43,727	97,146	25,980	-	17,595	-
STAGG Grant	-	-	-	500,000	-	-
- DEQ Loan	-	-	-	6,600,000	-	-
52-00-35999-0000 YEC Audit Adjustment & Accrual	-	-	152,415	-	-	-
52-00-38112-0000 Xfr from WW Impact Fee Fund	-	-	83,940	-	-	-
52-00-38148-0000 Xfr from Water Cap Project Fund	-	-	501,479	-	-	-
52-00-38151-0000 Transfer from Water Fund	-	-	826,888	-	-	-
- Miscellaneous	-	-	-	-	535	-
52-00-39710-0000 Contributions- From Developer	51,520	225,128	505,897	50,000	-	-
Revenue Total:	1,642,967	2,314,152	4,054,115	8,801,254	1,898,280	1,875,100

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(528,740)	572,526	808,030	7,245,401	752,590	383
Fund Balance (Deficit)- Beginning:	164,107	(364,633)	207,893	1,015,923	1,015,923	1,768,512
Fund Balance (Deficit)- Ending:	(364,633)	207,893	1,015,923	8,261,324	1,768,512	1,768,895

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	4.00	4.00	5.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.20	3.00	3.00	4.00	4.00	5.00

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

Personnel Services	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
1111 Salaries	123,054	127,331	144,375	144,087	166,575	198,900
1211 Overtime		11,437	13,858	10,300	3,882	8,000
1242 Car Allowance	1,607	796	0	0		
1300 Employee Benefits	20,324	10,668	5,676	8,933	8,234	12,471
1511 FICA	1,762	1,991	2,278	0	2,416	0
1311 Bonus		837	0	2,350		2,250
1521 Retirement	13,376	7,342	18,614	16,743	19,807	23,192
1531 Worker's Compensation	1,251	2,469	5,097	3,588	5,187	12,000
1531 Medicare				0		2,917
1541 Health Insurance	25,742	25,134	35,536	44,737	41,044	52,632
1545 Dental Insurance	3,013	2,773	3,320	4,386	3,379	5,160
1548 Vision Insurance	599	569	707	887	789	1,044
1551 Cafeteria Plan	1,437		0	0		
1561 Long Term Disability	712	571	627	833	663	982
1999 Reserve For Pay Adjustments		0	0			
Total:	192,877	191,916	230,087	236,844	251,976	319,547

Materials, Supplies, Services	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
52-11-41510-2513 Equipment Supplies & Maintenance	24,261	14,490	32,850	30,000	33,210	30,600
2121 Dues, Subscriptions, Memberships		0	300	300	165	300
2211 Public Notices	110	0	100	0		
2321 Travel & Training	689	2,109	2,513	12,400	6,376	9,000
2369 Meetings	99	0	96	1,000	564	1,000
2411 Office Expenses & Supplies	2,178	1,765	2,474	2,500	2,479	0
2421 Postage		0				
2431 Uniforms & Clothing	892	1,178	1,753	1,600	1,564	2,000
2515 SCADA Maintenance			4,703	5,000	976	9,000
2610 Buildings & Ground Maintenance	1,959	0	225	500	353	500
3111 Utilities	16,491	25,111	18,320			
3311 Telephone		0				
3313 Cell Phone/Pagers		0				
4121 Attorney Fees	14,796	1,249	474			
4211 Computer Network & Data Process		679				
4320 Engineering Services	28,873	0	0			
2523 Blue Stakes Supplies		0	0			
4391 Blue Staking		0	0			
4393 Lab Work	26,002	24,180	25,458	40,000	33,759	40,000
4531 Professional/Technical Services	45,813	31,879	7,443	80,000	4,532	45,000
Capital Facility Impact Study and Economic Analysis		0				0
4581 TSSD Services	208,800	239,579	298,517	275,000	240,184	313,000
4811 Equipment Rental/Lease		0	0			
5001 Misc. Expenses	52		679		314	
5002 Misc. Services & Supplies	648	52	426	500		500
5721 Chemicals/Fertilizer	17,705	23,717	47,463	40,000	81,152	80,000
5999 Depreciation	423,297	425,279	420,573			
Total:	812,665	791,264	864,367	488,800	405,628	530,900

Capital Outlay	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay	-		0			
7211 Building & Building Improvements	6,439	0	500	100,000	182	
7319 Improvements Other Than Building	32,750	0	0			
7410 Equipment	-	9,992	5,829			600
7421 Vehicles	-	0	0			
7412 Computer Equipment	6,014	6,261	0			4,500
Total:	45,203	16,253	6,329	100,000	182	5,100

Debt Service	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
8111 Principal			0			
8121 Interest	315,776	319,664	372,352			
8151 Paying Agent Fee	11,186	6,528	384,114			
Total:	326,962	326,192	756,466		0	0

Intertund Transactions	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Transfer to General Fund	203,000	295,000	315,000	420,000	420,000	436,500
Transfer to Electric Fund	30,000	50,000	60,000	82,000		82,000
Transfer to Water & Sewer Bond Fund	330,000	0		169,072		353,020
Transfer to WstWater Impact Fee Fund			958,555			
Transfer to DEQ Bond Fund						144,650
Transfer to Sewer Cap. Proj. Fund	203,000	0		7,205,000		
Transfer to Fleet Fund	28,000	71,000	55,280	59,137	59,137	3,000
Total:	794,000	416,000	1,388,835	7,935,209	479,137	1,019,170

53 ELECTRIC UTILITY

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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

OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- Equipment and vehicles (\$275,000) will be financed by a lease purchase through the Fleet Fund or through a direct purchase.



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

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	245,189	311,210	466,681	605,639	555,225	483,532
Materials, Supplies & Services	3,622,755	4,706,352	4,825,924	4,317,800	4,117,792	4,301,400
Interfund Transactions	441,600	356,600	1,804,589	1,712,700	712,700	1,331,700
Debt Service*	788,172	774,209	894,212	-	-	-
Capital Outlay	35,772	8,282	15,282	58,200	19,325	125,242
Expenditure Total:	5,133,368	6,153,532	7,905,648	6,692,639	5,072,343	6,241,874

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
53-00-34803-0000 Impact Fees Bond Equity Buy In	-	-	-	-	-	-
- Impact Fees Future Facilities	-	-	-	-	-	-
53-00-36300-0000 Utility Billing- Electric	3,488,870	4,313,619	5,347,777	5,100,000	5,286,667	5,705,000
53-00-38151-0000 Transfer In Water Fund	90,000	120,000	180,000	374,000	-	211,735
53-00-38152-0000 Transfer In Sewer Fund	30,000	50,000	60,000	60,000	-	82,000
53-00-38113-0000 Transfer from Pwr Impact Fee Fund	-	-	120,792	-	-	-
53-00-36320-0000 Damages to Services-Electric	-	-	58,470	-	-	-
53-00-36370-0000 Connection Fees	667,359	933,372	448,000	505,695	189,785	180,000
53-00-36375-0000 Temporary Power Connection	30,687	111,888	41,485	78,750	19,775	20,000
53-00-36385-0000 Service Calls	-	8,181	1,000	25,000	109,071	25,000
53-00-37010-0000 Interest Earnings	108,076	135,483	101,399	-	9,651	20,000
53-00-34805-0000 South Bond Equity Buy In	132,830	156,685	-	128,250	-	-
53-00-34806-0000 North Bond Equity Buy In	290,267	342,191	-	108,400	-	-
53-00-34825-0000 Future Facilities Fee SSA	20,952	95,498	-	444,000	-	-
53-00-34845-0000 Future Facilities Fee NSA	63,895	144,649	-	247,000	-	-
- Bond Proceeds- Capitalized Interest	-	-	-	-	-	-
- Bond Proceeds- Construction	-	-	-	4,000,000	-	-
53-00-36999-0000 YEC Audit Adjustment & Accrual	-	-	450,155	-	-	-
53-00-38020-0000 Late/Delinquent Fees Penalties	-	-	-	-	-	-
53-00-34890-0000 Reimbursement Miscellaneous	4,985	16,050	92,001	-	22,871	-
53-00-37011-0000 Interest Earnings- Special Accessment	-	-	-	-	-	-
53-00-39710-0000 Contributions- From Developer	98,280	234,277	826,698	-	-	-
Revenue Total:	5,024,301	6,661,872	7,527,744	11,071,095	5,689,288	6,243,735

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(109,067)	508,340	(377,904)	4,378,456	616,945	1,861
Fund Balance (Deficit)- Beginning:	1,416,877	1,307,810	1,816,150	1,438,246	1,438,246	2,055,191
Fund Balance (Deficit)- Ending:	1,307,810	1,816,150	1,438,246	5,816,702	2,055,191	2,057,052

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	5.75
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.00	4.70	5.75	0.00	5.75

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

	2006	2007	2008	2008	2008	2010
	Actual	Actual	Actual	Approved	Adjusted	Proposed
Personnel Services						
1111 Salaries	169,324	199,892	311,160	414,542	355,669	317,007
1211 Overtime	1,607	25,291	23,859	-	10,701	25,000
1242 Car Allowance	2,444	742	-	-	-	-
1300 Employee Benefits	28,671	13,648	18,827	25,996	24,819	19,871
1311 Bonus	-	2,100	-	4,750	-	3,500
1511 FICA	-	3,235	4,865	-	5,227	-
1521 Retirement	18,370	34,360	44,821	48,169	42,368	36,963
1531 Workers Compensation	2,043	3,724	7,739	10,322	7,493	7,893
1531 Medicare	-	-	-	6,080	-	4,447
1541 Health Insurance	17,839	24,050	47,560	85,948	53,581	60,536
1545 Dental Insurance	2,310	2,654	4,630	8,426	4,793	5,933
1548 Vision Insurance	394	531	936	1,705	1,040	1,200
1551 Cafeteria Plan	1,187	-	-	-	-	-
1561 Long Term Liability	980	966	1,385	-	1,494	1,000
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	246,189	311,210	466,881	606,938	607,186	483,632
Materials, Supplies, Services						
2121 Dues, Subscriptions, Memberships	54,851	57,161	(5,253)	-	-	-
2211 Public Notices	200	-	-	-	-	-
2321 Travel & Training	2,528	1,384	5,484	6,500	2,095	6,500
53-11-41510-2369 Meetings	1,514	529	557	500	480	500
53-11-41510-3313 Telephone (Cellular & Pagers)	-	-	-	-	-	-
53-11-41510-4121 Attorney Fees	1,090	6,067	-	-	357	-
2411 Office Expenses & Supplies	2,016	1,596	2,814	3,000	1,177	-
2431 Uniforms & Clothing	1,104	1,558	2,204	3,800	3,303	2,400
2513 Equipment Supplies & Maintenance	1,056	16,277	17,763	25,000	38,251	25,000
2523 Blue Stakes Supplies	-	-	-	-	-	-
2521 Vehicle Fuel & Maintenance	-	-	-	-	(164)	-
2610 Buildings & Ground Maintenance	2,373	754	2,145	3,000	3,064	3,000
3111 Utilities	45,277	15,953	17,608	-	-	-
3311 Telephone	-	-	-	-	-	-
3313 Cell Phone/Pagers	-	-	-	-	-	-
4211 Computer Network & Data Process	1,720	2,968	1,936	3,000	2,950	3,000
4320 Engineering Services	-	-	-	25,000	30,000	35,000
4391 Blue Staking	-	-	-	3,500	4,834	4,000
4531 Professional/Technical Services	14,330	21,283	5,116	40,000	11,467	40,000
Capital Facility Impact Study and Economic Analysis	-	-	-	-	-	-
4811 Equipment Rental/Lease	4,874	-	3,028	1,000	1,000	1,000
5002 Misc. Services & Supplies	681	873	963	1,000	158	1,000
5141 Streetlight Repair	24,844	19,987	10,309	20,000	12,804	20,000
5301 Operations Maint. & Service	21,283	-	-	-	(325)	-
5321 Meters-Electric	-	53,178	51,990	45,000	16,770	25,000
5331 Connection Services	234,010	503,501	169,366	238,500	48,337	100,000
5322 Electric Infrastructure Materials	-	-	-	-	-	-
5323 Service Call-Electric	-	43,266	9,424	25,000	54,383	25,000
Commercial Connections	-	21,406	41,179	60,000	56,403	60,000
5324 Power Generators Op. & Maint.	340	-	-	-	-	-
5630 Purchase For Resale- Electricity	2,411,584	3,042,974	3,647,408	3,670,000	3,125,001	3,800,000
5650 UAMPB Fees	-	25,362	102,840	144,000	108,759	150,000
5999 Depreciation	894,659	870,294	829,043	-	-	-
5760 Other Dept. Specials Serv. & Supplies	-	-	-	-	-	-
Total:	3,822,766	4,708,362	4,826,924	4,311,300	3,621,104	4,301,400
Capital Outlay						
7211 Building & Building Improvements	9,291	0	500	0	0	0
7319 Capital Improvement Projects	-	0	0	0	0	0
7410 Equipment	20,481	0	11,144	27,167	12,637	125,242
7411 Office Equipment	-	0	3,618	0	0	0
7421 Vehicles	-	0	0	0	0	0
7412 Computer Equipment	6,000	6,262	0	2,188	2,188	0
Total:	36,772	6,262	16,262	29,355	14,825	125,242
Debt Service						
8111 Principal	-	-	0	-	-	-
8121 Interest	785,112	765,397	889,749	-	-	-
8155 Letter of Credit Fee	0	0	0	-	-	-
8151 Paying Agent Fee	3,060	8,812	4,463	-	-	-
Total:	788,172	774,209	894,212	0	0	0
Interfund Transactions						
Transfer to General Fund	295,000	295,000	317,500	380,000	285,000	397,000
Transfer to Gas & Electric Bond Fund	-	0	0	0	-	900,000
Transfer to Power Impact Fee Fund	-	-	575,710	-	-	-
Transfer to Gas/Elec. Capital Projects Fund	70,000	-	0	-	-	-
Loss on sale of Capital Asset	-	-	606,879	-	-	-
Transfer to Fleet Fund	76,500	60,500	104,480	332,700	332,700	34,700
Total:	441,600	366,600	1,804,669	712,700	617,700	1,331,700

5 NATURAL GAS UTILITY

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



OVERALL OBJECTIVE

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

SIGNIFICANT BUDGET ITEMS

- Equipment & vehicles (\$70,000)

Fund 55- Natural Gas Utility Summary
Department 55000

EXPENDITURES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Personnel Services	198,905	214,964	290,985	451,833	315,988	342,733
Materials, Supplies & Services	2,473,550	3,214,398	3,464,179	3,868,241	2,704,727	3,497,800
Interfund Transactions	30,760	320,000	349,888	1,220,800	470,800	1,244,850
Debt Service	139,089	138,625	157,802	-	-	-
Capital Outlay	3,252	6,548	41,550	20,200	12,637	22,200
Expenditure Total:	2,843,556	3,892,536	4,294,384	5,361,074	3,514,949	5,107,383

REVENUES	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
53-00-35500-0000 Utility Billing- Gas	2,904,038	3,533,038	4,332,957	5,010,000	4,408,817	4,900,000
55-00-35570-0000 Connection Fees	783,483	1,069,717	317,975	540,582	159,530	233,800
Service Calls	10,000	1,605	-	10,000	8,288	10,000
55-00-35575-0000 Temporary Gas Connection	-	-	975	-	-	-
55-00-37010-0000 Interest Earnings	81,418	26,693	23,915	-	6,259	-
55-00-35520-0000 Damage to Services- Gas	-	-	8,034	-	1,485	-
55-00-35999-0000 YEC Audit Adjustments & Accrual	-	-	199,922	-	-	-
55-00-39710-0000 Contributions- From Developer	9,800	70,519	55,951	-	-	-
55-00-34990-0000 Reimbursement- Miscellaneous	-	1,675	-	-	-	-
Revenue Total:	3,798,737	4,703,245	4,939,729	5,560,582	4,462,683	5,143,600

BALANCE SUMMARY	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	955,181	810,709	645,344	199,508	947,734	36,217
Fund Balance (Deficit)- Beginning:	410,424	1,365,605	1,365,605	2,010,949	2,010,949	2,958,683
Fund Balance (Deficit)- Ending:	1,365,605	2,176,314	2,010,949	2,210,458	2,958,683	2,994,900

PERSONNEL SUMMARY (FTE)	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
Elected						-
Appointed						-
Full-time				4.75	4.75	4.75
Part-time/Seasonal						-
FTE Total:	3.00	3.00	2.50	4.75	4.75	4.75

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

Capital Outlay	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
7000 Capital Outlay				-		
7211 Building & Building Improvements			500	-		-
7410 Equipment				-	12,637	19,200
7311 Improvements Other Than Building				-		
7319 Capital Improvement Projects			32,298	40,000		
7410 Equipment			5,829	17,600		
7412 Computer Equipment	3,252	6,548	2,923	2,600		3,000
Total:	3,252	6,548	41,550	60,200	12,637	22,200

Debt Service	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
8111 Principal				-		
8121 Interest	138,549	135,070	157,015	-		
25% Coverage (Ending Balance)				-		
8155 Letter of Credit Fee				-		
8151 Paying Agent Fee	540	1,555	788	-		
Total:	139,089	136,625	157,802	-	-	-

Intfund Transactions	2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
9211 Transfer to General Fund	260	295,000	315,208	380,000	380,000	396,000
Transfer to Gas & Electric Bond Fund				710,000		845,000
Transfer to Gas/Elec. Capital Projects Fund						
Transfer to Fleet Fund	30,500	25,000	34,660	90,800	90,800	3,650
Total:	30,760	320,000	349,868	1,180,800	470,800	1,244,650



Section- 11

INTERNAL SERVICE FUNDS

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INTERNAL SERVICE FUND

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

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

MOTOR VEHICLE FLEET FUND OVERVIEW

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

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

2009-2010 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:

- There are no scheduled vehicle purchases for the FY2009-2010 Budget other than the Electrical Department Derrick Truck which is being lease/purchased over a 3-year period.

City Of Eagle Mountain
Budget Summary- Internal Service Funds
Preliminary Budget Appropriation
Fiscal Year 2010

Expenditures Sources from funds:

Fund 54 Fleet	\$	200,406
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		Total Internal Service Funds expenditures: 200,406
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Revenues:

Fund 54 Fleet	\$	46,405
---------------	----	--------

Total Revenues	\$	46,405
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		Total proposed appropriation 46,405
--	--	---

Excess/Deficit Revenues over Appropriation	\$	-154,001
--	----	---

MOTOR VEHICLE FLEET FUND

PROGRAM PURPOSE

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

PROGRAM ACTIVITIES

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



OVERALL OBJECTIVE

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

Fund 54- Fleet Summary
Department- 0

EXPENDITURES		2006 Actual	2007 Actual	2008 Actual	2009 Approved	2009 Adjusted	2010 Proposed
	Personnel Services		-				
	Materials, Supplies & Services		115,000		208,400		140,408
	Internal Services		-				
	Debt Service		-				
	Capital Outlay		268,000	444,660	380,340		60,000
Expenditure Total:		\$0	\$383,000	\$444,660	\$568,740	\$0	\$200,408

REVENUES		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
54-00-38110-0000	Transfer In from General Fund		232,000	587,671	352,020		0
54-00-38153-0000	Transfer In from Electric Fund		76,500	60,500	104,480		34,700
54-00-38155-0000	Transfer In from Gas Fund		30,500	25,000	34,680		3,650
54-00-38151-0000	Transfer In from Water Fund		140,000	78,500	22,300		5,055
54-00-38152-0000	Transfer In from Sewer Fund		28,000	71,000	55,280		3,000
54-00-37010-0000	Interest Earnings						
Revenue Total:		\$0	\$507,000	\$822,671	\$568,740	\$0	\$46,405

BALANCE SUMMARY		2005 Actual	2006 Actual	2007 Actual	2008 Approved	2008 Adjusted	2009 Proposed
	Excess (Deficiency) of Financing						
	Sources over Financing Uses:	\$ -	\$ 124,000	\$ 378,011	\$ -	\$ -	\$ (154,001)
	Fund Balance (Deficit)- Beginning:	\$ -	\$0	\$124,000	\$502,011	\$0	\$502,011
Fund Balance (Deficit)- Ending:		\$0	\$124,000	\$502,011	\$502,011	\$0	\$348,010

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



Section- 12

APPENDIX

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BUDGET PREPARATION & ADOPTION

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

Utah Code

Section Budget Preparation and Adoption

10-6-111, By first regularly scheduled council meeting in May, budget officer shall prepare file with council a tentative budget. The tentative budget is to be reviewed and tentatively adopted by the council. During meeting, council to establish time and place of hearing to adopt final budget.

10-6-112 Tentative budget shall be public record available for inspection for at least ten days prior to adoption of final budget.

10-6-113 Published notice required seven days prior to public hearing on adoption of budget.

10-6-114 Public hearing to be held on tentatively adopted budget.

10-6-115 Final adjustments to tentative budget by council after public hearing.

10-6-118 By June 22, the proposed tax rate and budget is adopted by resolution or ordinance. If 59-2-924 (3) there is no increase in the certified tax rate, a final budget is adopted by June 22. Copy of budget to be certified by budget officer and filed with State Auditor within 30 days of adoption.

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

Budget Changes

10-6-124 Transfer of unexpended appropriation from one expenditure account to another in same department can be made with consent of budget officer.

10-6-125 Council may, by resolution, transfer unexpended appropriation from one department to another department within the same fund.

10-6-127 Budgets in budgetary funds (Utah Code, Section 10-6-109) may be increased by resolution after public hearing (Utah Code, Section 10-6-113 & 1 14).

10-6-128 Final amendments to the current year budget shall be adopted by the council by last day of fiscal year City funds.

GLOSSARY

A

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

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

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

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

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

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

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

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

ASSETS: Property owned by a government.

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

B

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

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

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

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

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

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

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

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

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

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

made by the chief executive.

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

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

C

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

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

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

CAPITAL OUTLAYS: Expenditures for the acquisition of capital assets.

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

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

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

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

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

of Changes in Financial Position--All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements-Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

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

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

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

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

EXPENSES: See Expenditures.

F

FIXED ASSETS: Assets of a long-term character which are intended to continue to be held or

used, such as land, buildings, and improvements other than buildings, machinery, and equipment.

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

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

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

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

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

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

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

G

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

GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of

the performance of auditing procedures and the objectives to be attained through their use. They are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards have been prescribed by (1) the American Institute of Certified Public Accountants (AICPA) and (2) the U.S. General Accounting Office (GAO) in Standards for Audit of Governmental Organizations, Programs, Activities, & Functions.

GENERAL AND OPERATIONS EXPENSE: An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

GENERAL FUND: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

GENERAL GOVERNMENT: When a schedule refers to the "General Government," it includes the General Fund, Parks, Library, etc. in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

GENERAL OBLIGATION BONDS: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

GOVERNMENTAL ACCOUNTING: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GRANT: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

I

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which

cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

INDIRECT COST RATE: A rate established by a federal, state, or other authorized auditing agency to provide for all indirect costs.

INFLATION: A rise in the general price level caused by an increase in the volume of money and credit relative to available goods and services. Inflation not only increases the costs of services but also complicates the comparison of service costs derived over several years. Differences in service costs may be due to inflation as well as to changes in productivity or the mode of service delivery.

INTERNAL CONTROL: A plan of organization for purchasing; accounting, and other financial activities which, among other things, provides that the duties of employees are subdivided so that no single employee handles a financial action from beginning to end.

INTERNAL SERVICE FUND: Formerly called Intra-governmental Service Funds. Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVENTORY: The quantity of materials and supplies in stock which are available for use in providing an organization's services; e.g. meters, paper, or office supplies.

INVESTMENT: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or base payments.

INVESTMENT INSTRUMENT: The specific type of security which a government purchases and holds.

J

JOINT FINANCING: The proposed program might be surveyed to determine whether certain projects are equally beneficial to other governmental agencies, authorities, or special districts and if joint financing can be arranged.

JOURNAL: An accounting record which lists financial transactions chronologically as they occur. It usually organizes these transactions by the object for which they were incurred, e.g. personnel salaries, materials and supplies, or fixed assets.

L

LEASE-PURCHASE FINANCING: Local governments utilizing the lease/purchase method

prepare specifications for a needed public works project and take steps to have it constructed by a private company or authority. The facility is then leased by the municipality at an annual or monthly rental. At the end of the lease period, the title to the facility can be conveyed to the municipality without any future payments. The rental over the years will have paid the total original cost plus interest.

LEDGER: An accounting record which lists financial transactions by the organization unit or service which incurred them.

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. **NOTE:** The term does not include encumbrances.

LIFE-CYCLE COST: The total of all costs associated with ownership of an item, including acquisition, operation, and maintenance, less the resale value (if any) over the life of the equipment.

LIMITED LIABILITY BONDS: When a government issues bonds which do not pledge the full faith credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

LINE ITEM BUDGET: A budget prepared along departmental lines that focuses on what is to be bought.

LIQUIDITY (OF INVESTMENTS): The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

M

MARGINAL COST: The increase in total cost associated with an increase in the amount of service provided; for example, if a new computer report was requested, its marginal cost would be predominantly the cost of the time it took to program it—assuming the computer is a sunk cost.

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MEASUREMENT FOCUS: The accounting convention which determines (1) which assets and which liabilities are included on an entity's balance sheet and (2) whether its operating statement presents financial flow information (revenues and expenditures) or capital maintenance information (revenues and expenses).

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash except for material and/or available

revenues which should be accrued to reflect properly the taxes levied and revenue earned.

MONTHLY EXPENDITURE PLAN: The annual budget for a governmental activity can be subdivided into 12 sub-budgets, called monthly expenditure plans. They can be used to monitor actual expenditures more closely and to identify problems more quickly than can be done with the annual budget.

N

NET INCOME: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

NET REVENUES: Revenues; less possible expenses; held by the revenue disbursing form.

NONPERSONNEL COST: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See Budget.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

ORGANIZATIONAL UNIT: A responsibility center within a government.

OVERHEAD: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

P

PAY-AS-YOU-GO FINANCING: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

PERSONNEL COST: The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as **DIRECT COSTS** if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as **INDIRECT COSTS**.

POSTING: The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

PROGRAM ACTIVITY: A specific and distinguishable unit of work or service performed.

PURCHASE ORDER: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

REPLACEMENT COST: The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non personnel assets of an organization which can be used to

support its operations and activities. These assets include staff time, buildings, equipment, and cash.

REVENUE: The term designates an increase to a fund's assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS: Revenue bonds frequently are sold for such projects as water and sewer systems. Such bonds usually are not backed by the full faith and credit of the local jurisdiction. For this same reasons, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

S

SERVICE: A program or activity which does not produce a tangible commodity but which nonetheless contributes to the welfare of others, e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.

SERVICE OF OBJECTIVES: The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

SERVICE PLAN: The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

SPECIAL DISTRICT: Special districts are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

SPECIAL REVENUE FUNDS: General government funds where the source of revenue is dedicated and or restricted to a specific purpose.

START UP COST: Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial and physical resources required for its operation.

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.