

FISCAL YEAR 2018 - 2019

ADOPTED OPERATING
BUDGET



EAGLE
M O U N T A I N

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

SEE TABLE OF CONTENTS FOR FULL
LIST OF CONTENTS





FISCAL YEAR 2019 BUDGET

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GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Eagle Mountain City, Utah for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



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READER'S GUIDE

SUMMARY OF THE BUDGET

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

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

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



QUICK REFERENCE

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

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

READER'S GUIDE

SPREADSHEET GUIDE

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

SUMMARY SPREADSHEET

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

Diagram labels and arrows:

- Fund Name:** Points to "Fund 10- General" (circled).
- Department Name:** Points to "Department 41310- Executive Summary" (circled).
- Last Year's Approved Budget:** Points to "2018 Approved" (circled).
- Projections for the last fiscal year's totals:** Points to "2018 Projected" (circled).
- Current Year's Budget:** Points to "2019 Adopted" (circled).

Fund 10- General Sub 11- Executive Department 41310- Executive Summary		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
EXPENDITURES							
Personnel Services		483,349	481,322	580,383	527,115	527,413	574,770
Materials, Supplies & Services		8,536	9,193	7,401	8,400	8,400	9,180
Capital Outlay		-	-	-	-	-	-
Interfund Transactions		26,399	24,871	19,099	30,285	30,285	25,581
Expenditure Total:		518,285	515,385	606,883	565,799	566,098	609,531
REVENUES							
General Taxes & Revenues		518,285	515,385	606,883	565,799	566,098	609,531
Revenue Total:		518,285	515,385	606,883	565,799	566,098	609,531
PERSONNEL SUMMARY (FTE)							
Elected		1	1	1	1	1	1
Appointed		1	1	1	1	1	1
Full-time		2.35	2.35	2.75	2.75	2.75	2.75
Part-time/Seasonal		0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:		5.01	5.01	5.41	5.41	5.41	5.41

The above budget example is from the Executive Department in the General Fund in FY 2019. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies, and services; capital outlay; and interfund transactions. Personnel services are the costs for salaries, benefits, etc. related to employees. Interfund transactions are the movement of money between funds. For example, the Executive Department will transfer money to the Fleet Fund for the maintenance and use of city vehicles. Capital outlay is money spent on long-term equipment or infrastructure such as vehicles and computers. Materials, supplies, and services is the catch-all where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each fund.



DETAILED SPREADSHEET

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

Same four expense categories found in the summary section

Fund 10- General Sub 11- Executive Department 41310- Executive Detail						
Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	318,454	329,255	375,773	347,850	336,266	374,530
1111 Annual Leave Payout						
1112 Salaries - PT	15,017	13,395	12,911	20,592	30,700	20,592
1211 Overtime	472	499	263	2,000	2,422	2,000
1212 Wellness Benefit	100					
1242 Car Allowance	6,054	5,786	6,018	6,000	6,000	6,000
1300 Employee Benefits	17,367	18,019	50,117	18,467	18,711	23,228
1311 Bonus						
1511 FICA	3,950	3,950	3,911	1,277	2,395	1,277
1512 Medicare	5,084	5,204	5,810	5,342	5,268	5,729
1521 Retirement	47,092	49,456	51,889	55,012	55,012	69,176
1531 State Insurance Fund						
1541 Health Insurance	63,120	49,940	66,195	63,470	63,415	63,470
1545 Dental Insurance	4,813	3,752	5,282	4,508	4,975	5,710
1548 Vision Insurance	838	676	852	799	799	799
1551 Cafeteria Plan		585				
1561 Long Term Disability	990	805	1,362	1,797	1,450	2,260
Total:	483,349	481,322	580,383	527,115	527,413	574,770
Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	4,510	3,778	1,744	200	200	180
2211 Public Notices						
2321 Travel & Training	3,621	4,956	5,072	7,700	7,700	8,500
2369 Meetings	344	59	452	500	500	500
2411 Office Expenses & Supplies	61		23			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies		400	109			
5003 Special Projects						
Total:	8,536	9,193	7,401	8,400	8,400	9,180
Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	26,399	24,871	19,099	30,285	30,285	25,581
Total:	26,399.00	24,871.00	19,099.00	30,284.66	30,285.00	25,580.67

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

VISION, MISSION, & OBJECTIVES

VISION

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

MISSION

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

CITY OBJECTIVES

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

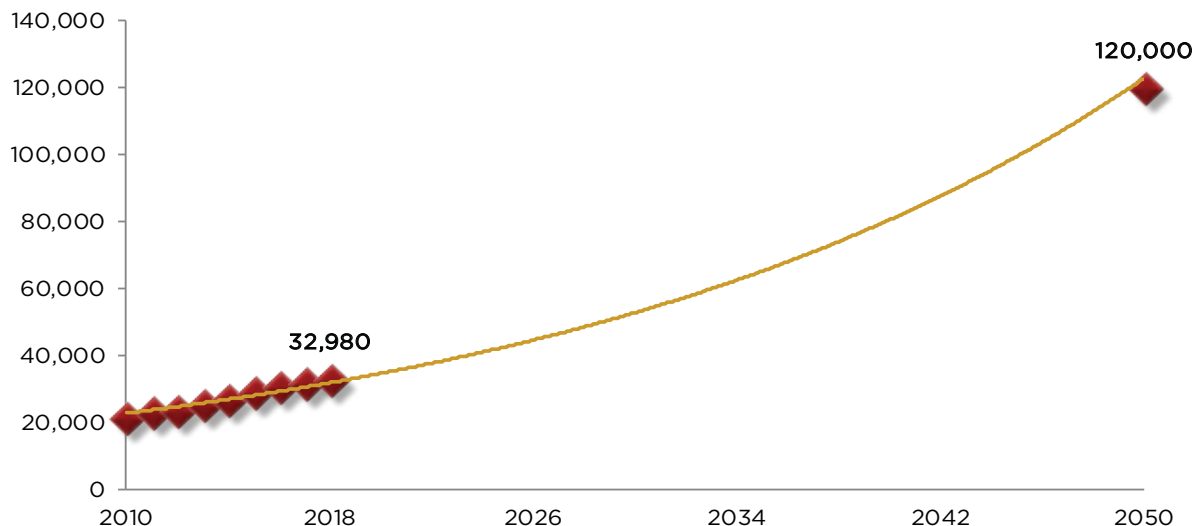
Our city objectives encompass what we want to accomplish as a City. We have used these objectives to establish performance measures within each City department. These performance measures are meant to capture what each department hopes to accomplish throughout the fiscal year. These objectives will help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

CITY PROFILE

Eagle Mountain is a thriving, master-planned community of an estimated 32,980 residents and approximately 9,280 households conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

HISTORY

Eagle Mountain was incorporated in 1996 with a population of 250 and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library, with 1,200 books in a twelve-square-foot room, in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. The population reached 6,000 in 2002, and Eagle Mountain's expansion made it Utah's third largest city based on land area. 2005 marked the opening of a new city hall and library as the population surpassed 10,000 residents. In 2006, the City issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of about 32,980 and a land area of over 32,000 acres, or just over 50 square miles. The population is projected to grow to 120,000 residents by year 2050.



PEOPLE & INDUSTRY

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

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

CITY PROFILE



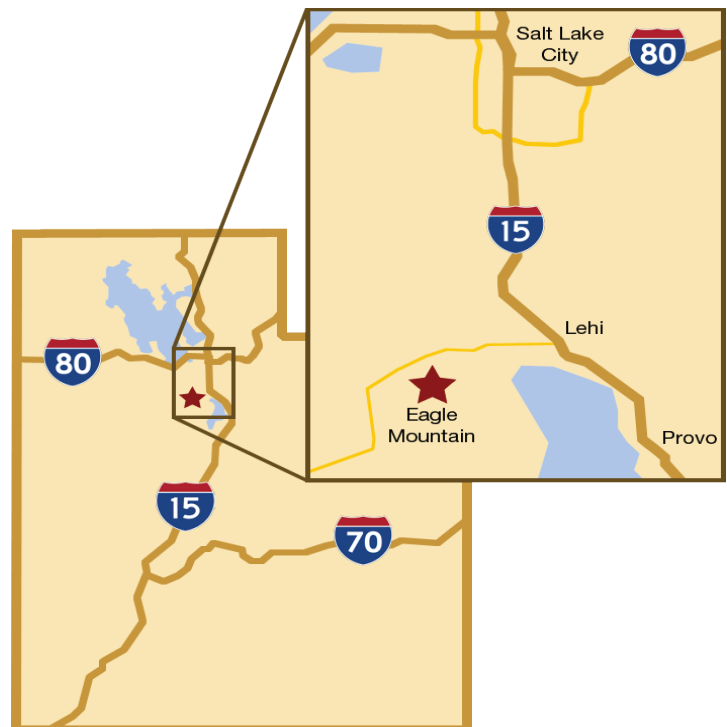
ACCESSIBILITY

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

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

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

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





AMENITIES

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

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

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



INFRASTRUCTURE

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

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

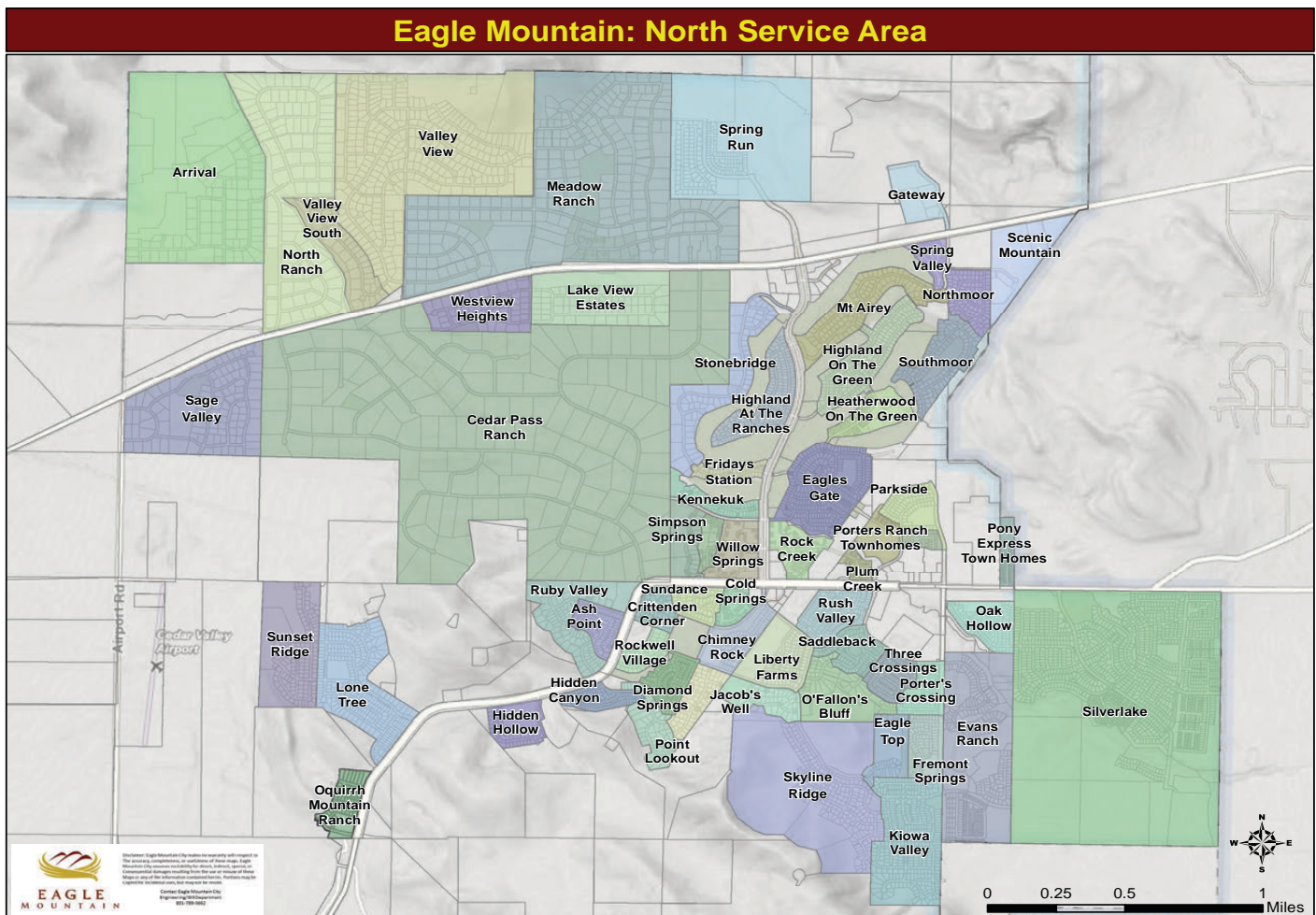
CITY PROFILE

MASTER-PLANNED COMMUNITIES

There are 20 master-planned communities within the City, divided into three main areas – the North, South, and West Service areas. The North Service Area (NSA) includes the following communities: Arrival, Clearview Estates, Evans Ranch, Lower Hidden Valley, Meadow Ranch, Oak Hollow, Oquirrh Mountain Ranch, Porter's Crossing Town Center, Sage Valley, Scenic Mountain, SilverLake, Spring Run, Sunset Flats, The Ranches, Upper Hidden Valley, and Valley View. The South Service Area (SSA) contains the following communities: Brandon Park Estates, Eagle Mountain Properties (EMP)/Monte Vista Ranch, and The SITLA Master Plan containing the Mid-Valley Pod (Overland development) and the Pony Express Pod. The West Service Area (WSA) contains a single planned community: White Hills/Pole Canyon. Combined, these Master Development Plans contain 52,838 total residential lots/units, of which 9,327 have been permitted, leaving 43,511 remaining lots.

NORTH SERVICE AREA (NSA)

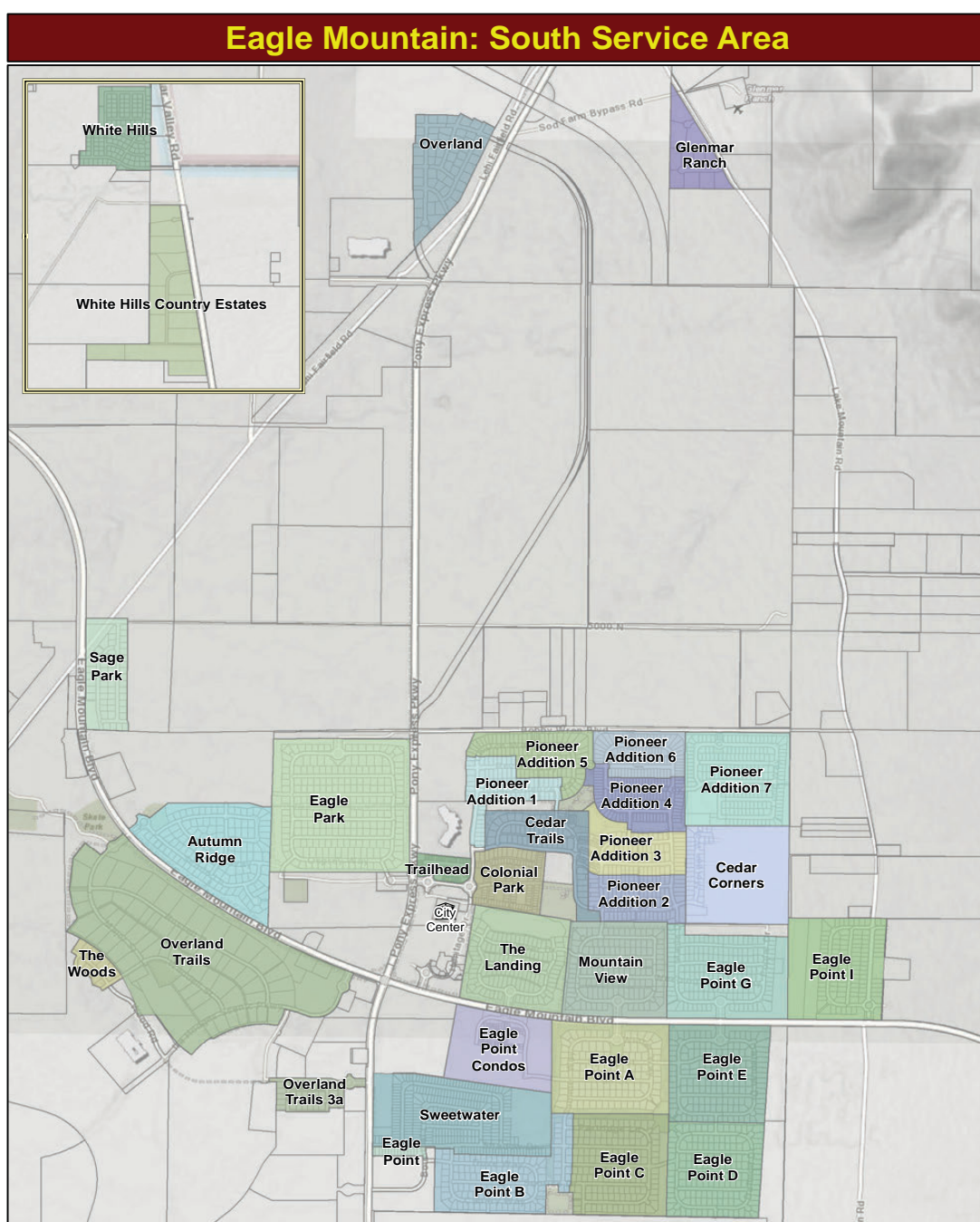
The five largest Residential Master Development Plans (MDPs) within the NSA include the following: The Ranches (4,920 units), Upper Hidden Valley (3,379 units), Silverlake (2,361 units), Lower Hidden Valley (1,256 units), and Porter's Crossing Town Center (726 units). The NSA is serviced by the Timpanogos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





SOUTH SERVICE AREA (SSA)

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

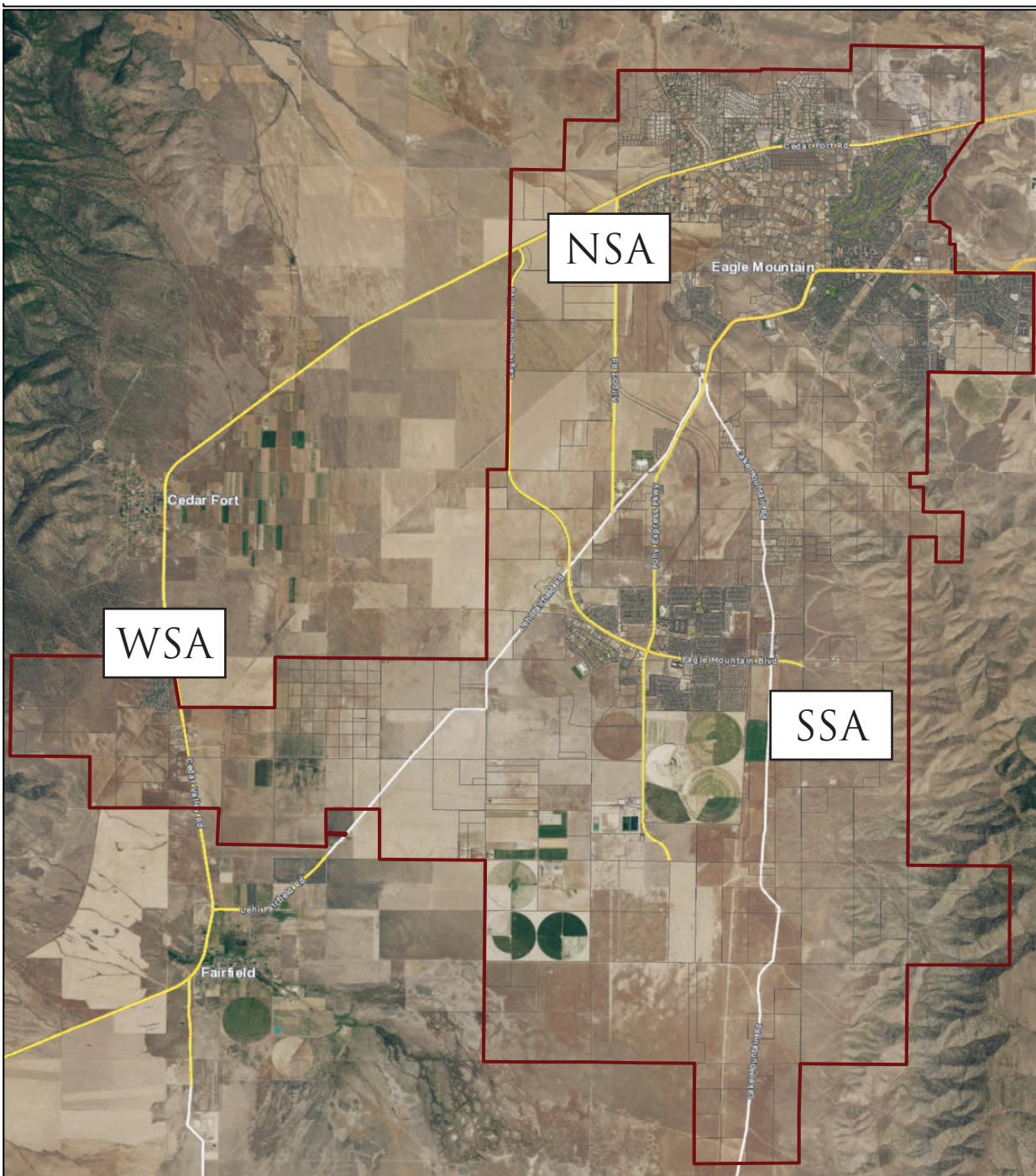


CITY PROFILE

WEST SERVICE AREA (WSA)

Eagle Mountain City has grown geographically within the last several years since the area of White Hills/Pole Canyon was annexed into the City. The Pole Canyon Master Development Plan has collectively added several new additions to Eagle Mountain, including 2,622.54 acres of land (or 4.09 square miles); 9,659 residential lots/units; commercial zones, industrial zones, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain.

AERIAL VIEW OF CITY





CONCLUSION

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



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



CITY OFFICERS



Donna Burnham
Council Member



Melissa Clark
Council Member



Colby Curtis
Council Member



Stephanie Gricius
Council Member



Ben Reaves
Council Member

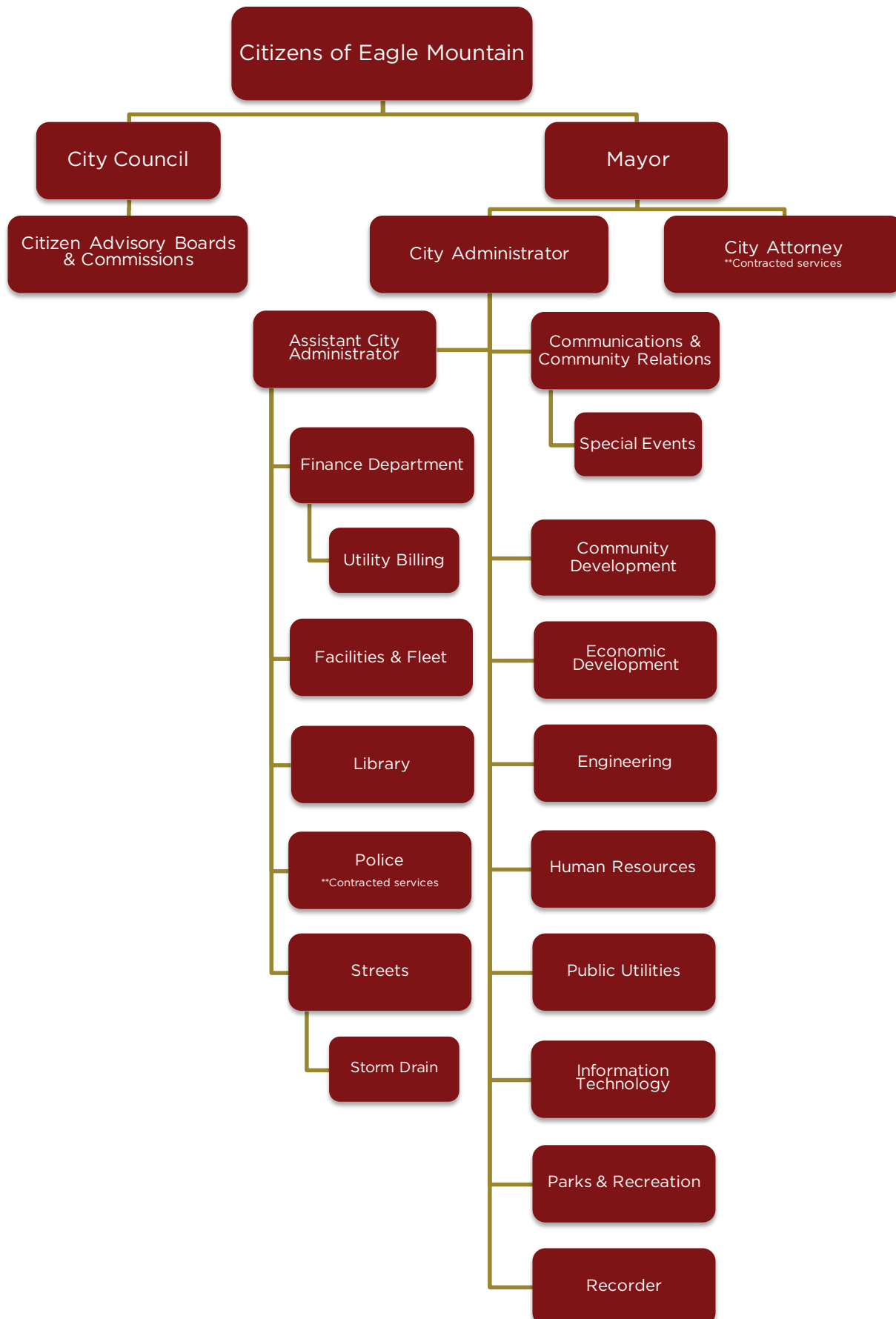


Tom Westmoreland
Mayor

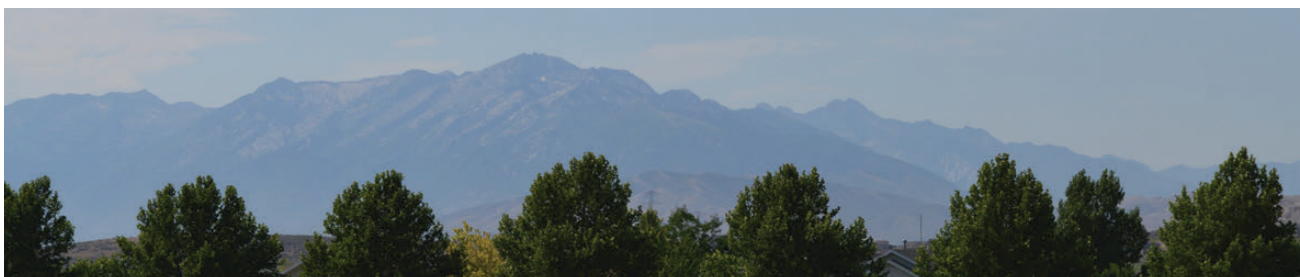


Ifo Pili
City Administrator

ORGANIZATIONAL CHART







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BUDGET MESSAGE

July 20, 2018

Members of the City Council, Citizens, and Personnel

Eagle Mountain, Utah 84005

RE: FY2018-19 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2019 (July 1, 2018 – June 30, 2019) Budget as a document that will be utilized to guide the inevitable growth and success of Eagle Mountain City.

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

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

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

In this budget message you will find a brief overview of the following: (1) principal issues facing the City in developing the FY 2018-19 budget; (2) actions the City will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.



ISSUES IN BUDGET DEVELOPMENT

As Eagle Mountain navigated the budget process for its 23rd fiscal year, we experienced some challenges primarily associated with the fast-paced growth of the City. These issues include the following:

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

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

ADDRESSING CHALLENGES

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

LIMITING THE USE OF CITY FINANCIAL RESERVES

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

PROVIDING FOR ECONOMIC DEVELOPMENT

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

BUDGET MESSAGE

PLANNING FOR THE FUTURE

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

MAINTAINING SERVICE LEVELS

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

GOALS IN BUDGET DEVELOPMENT

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

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

CITY OBJECTIVES

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



In order to fulfill these objectives, Eagle Mountain has done the following in the FY 2019 Budget:

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

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

CONCLUSION

As we look ahead towards our 25th anniversary, we project our population to grow to 40,000 within a couple short years. Our rapid growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the City has matured as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision-making, strong long-range planning, and strategic positioning are all strengths of our City administrators and department heads. These strengths enable Eagle Mountain to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While sales and property tax revenues are increasing, we are mindful that economic trends are not permanent and that we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our City without drastically increasing long-term expenses.

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

BUDGET MESSAGE

BUDGET OVERVIEW

We present a balanced budget for Fiscal Year 2018-2019 that meets the standards of all legal requirements and accepted administrative practices. The total expenditure budget for FY 2018-2019 is \$35.49 million, with \$12.70 million for General Fund expenditures. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

BUDGET ACHIEVEMENTS

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

Respectfully submitted,

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

Mayor Tom Westmoreland

STRATEGIC PLANNING

INTRODUCTION

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

STRATEGIC PLAN DEFINED

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

STRATEGIC PLAN CREATION

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

STRATEGIC AREAS

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

STRATEGIC BUDGET

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

FIVE-YEAR CITY PLAN

INTRODUCTION

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

METHODOLOGY

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

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

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

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

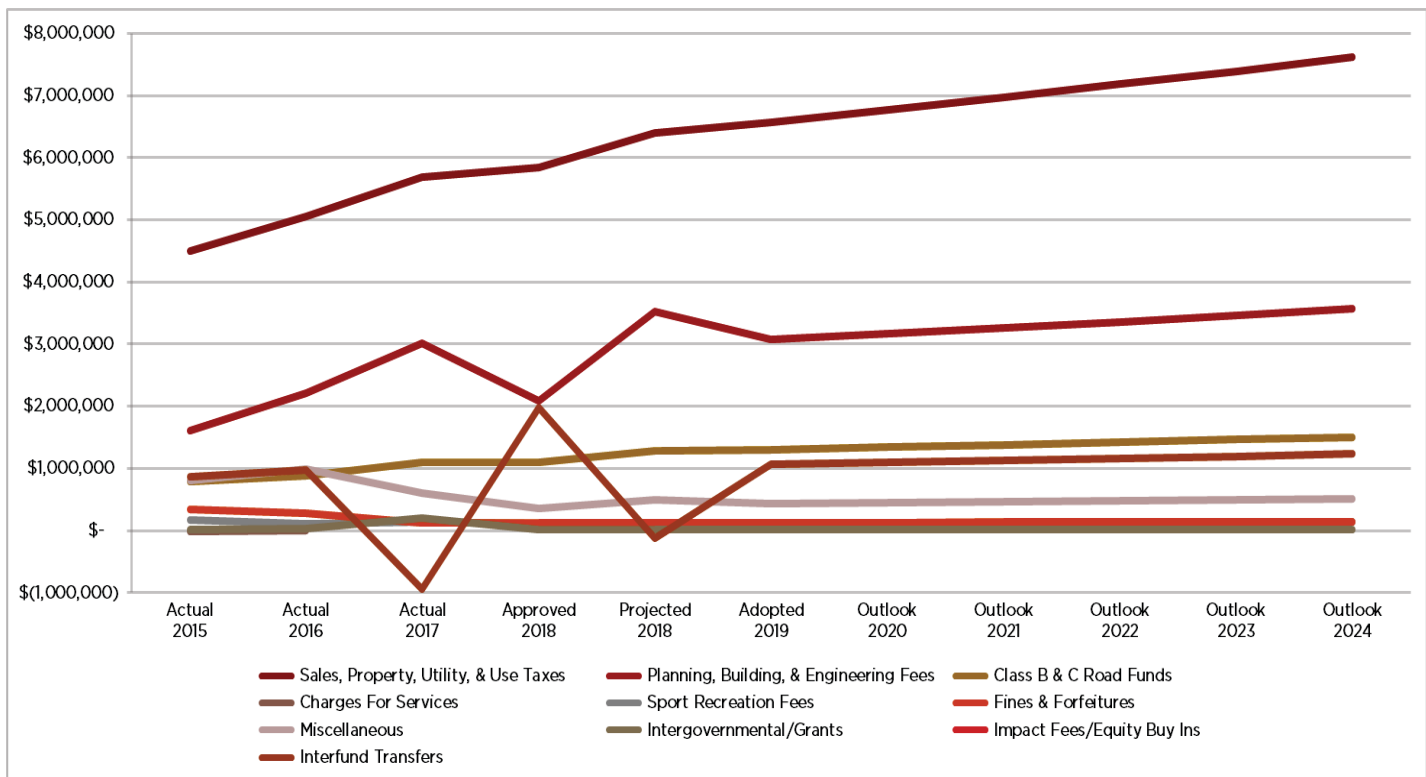
Though these projections are not concrete, they provide a broad illustration for the City's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it. These projections are not full-proof and do not account for possible economic recessions which may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



GENERAL FUND

GENERAL FUND REVENUE PROJECTION

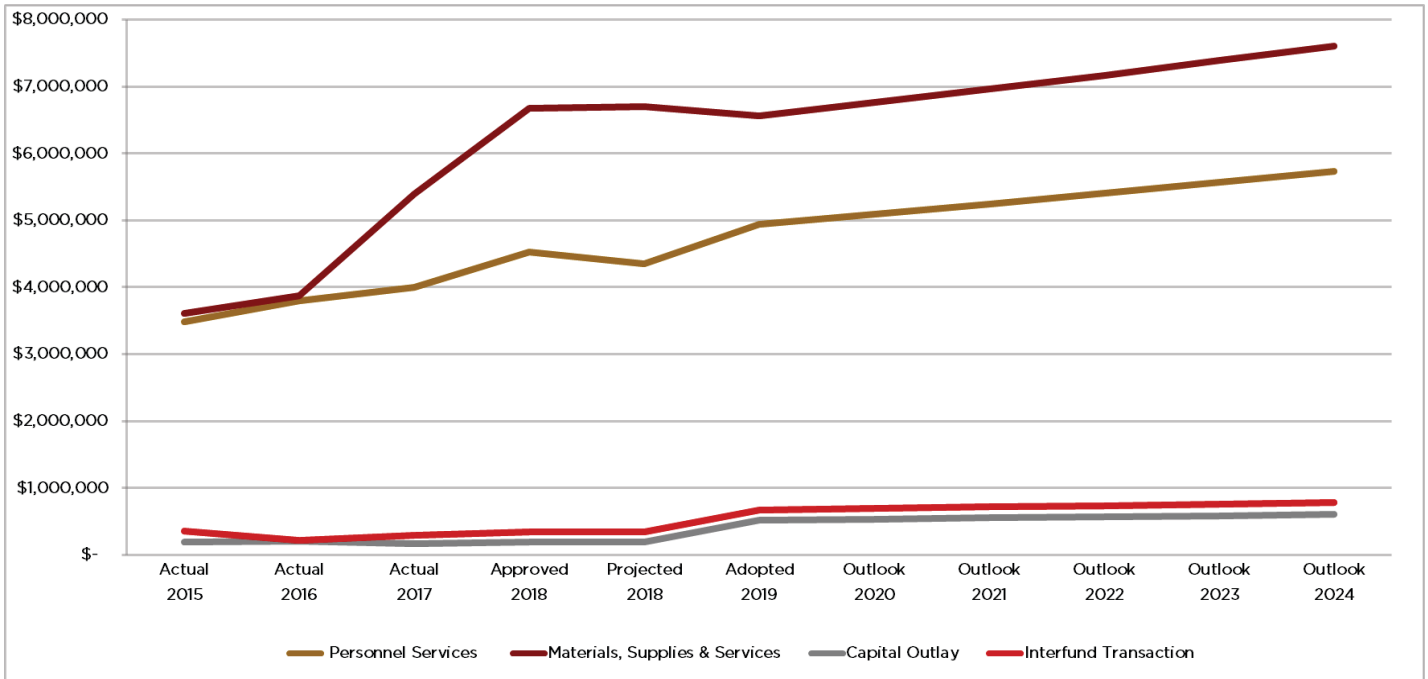
General Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Sales, Property, Utility, & Use Taxes	\$ 4,497,214	\$ 5,060,489	\$ 5,694,479	\$ 5,835,000	\$ 6,398,000	\$ 6,570,000	\$ 6,767,100	\$ 6,970,113	\$ 7,179,216	\$ 7,394,593	\$ 7,616,431
Planning, Building, & Engineering Fees	\$ 1,610,468	\$ 2,214,940	\$ 3,012,330	\$ 2,082,550	\$ 3,524,700	\$ 3,075,550	\$ 3,167,817	\$ 3,262,851	\$ 3,360,737	\$ 3,461,559	\$ 3,565,405
Class B & C Road Funds	\$ 788,425	\$ 887,607	\$ 1,104,598	\$ 1,100,000	\$ 1,276,200	\$ 1,300,000	\$ 1,339,000	\$ 1,379,170	\$ 1,420,545	\$ 1,463,161	\$ 1,507,056
Charges For Services	\$ (1,256)	\$ 3,936									
Sport Recreation Fees	\$ 172,929	\$ 108,414	\$ 132,387	\$ 110,600	\$ 115,475	\$ 117,600	\$ 121,128	\$ 124,762	\$ 128,505	\$ 132,360	\$ 136,331
Fines & Forfeitures	\$ 346,223	\$ 283,932	\$ 129,689	\$ 126,000	\$ 128,080	\$ 124,500	\$ 128,235	\$ 132,082	\$ 136,045	\$ 140,126	\$ 144,330
Miscellaneous	\$ 811,454	\$ 997,095	\$ 603,816	\$ 355,575	\$ 487,512	\$ 440,775	\$ 453,998	\$ 467,618	\$ 481,647	\$ 496,096	\$ 510,979
Intergovernmental/Grants	\$ 11,258	\$ 26,055	\$ 195,933	\$ 10,000	\$ 10,000	\$ 14,932	\$ 15,380	\$ 15,841	\$ 16,317	\$ 16,806	\$ 17,310
Impact Fees/Equity Buy Ins											
Interfund Transfers	\$ 872,582	\$ 979,095	\$ (942,405)	\$ 1,981,429	\$ (129,165)	\$ 1,061,109	\$ 1,092,942	\$ 1,125,731	\$ 1,159,503	\$ 1,194,288	\$ 1,230,116
Revenue Total:	\$ 9,109,296	\$ 10,561,563	\$ 9,930,826	\$ 11,601,154	\$ 11,810,802	\$ 12,704,466	\$ 13,085,600	\$ 13,478,168	\$ 13,882,513	\$ 14,298,989	\$ 14,727,958



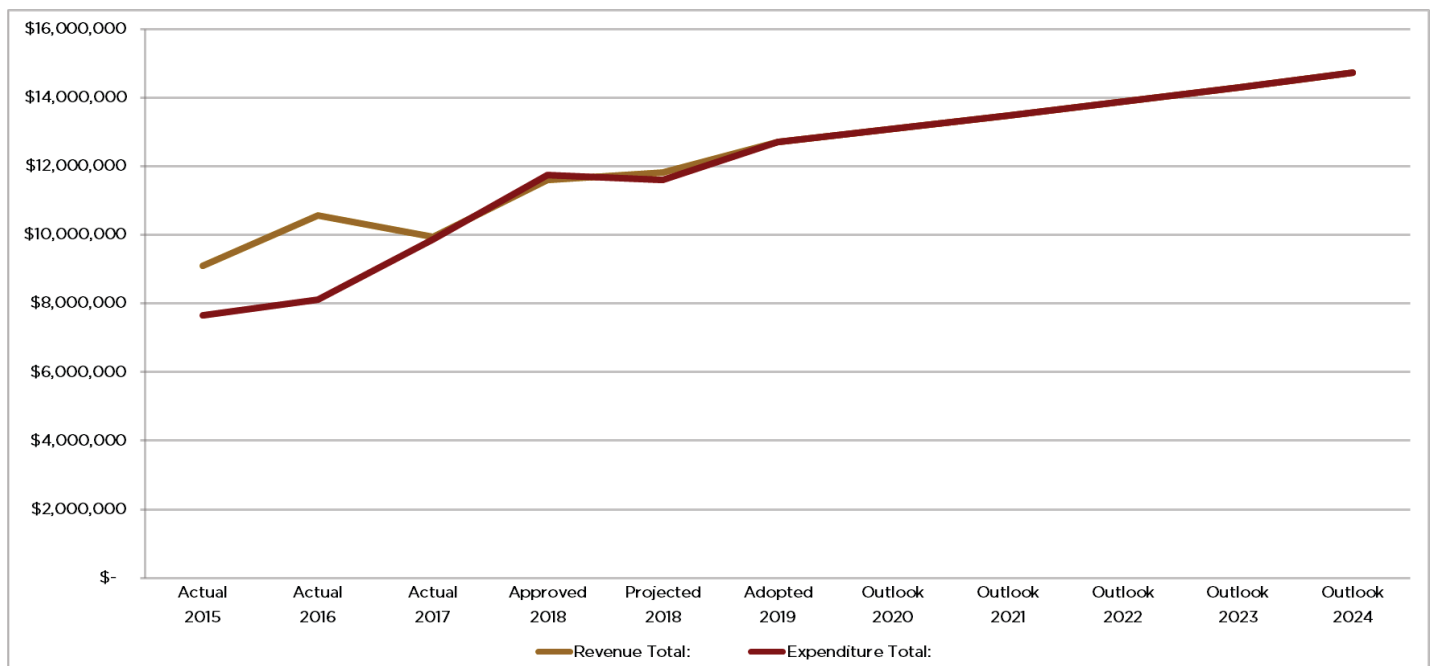
FIVE-YEAR CITY PLAN

GENERAL FUND EXPENDITURE PROJECTION

General Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	\$ 3,479,941	\$ 3,802,757	\$ 4,000,368	\$ 4,530,697	\$ 4,352,641	\$ 4,945,204	\$ 5,093,560	\$ 5,246,367	\$ 5,403,758	\$ 5,565,871	\$ 5,732,847
Materials, Supplies & Ser	\$ 3,615,998	\$ 3,874,836	\$ 5,399,042	\$ 6,675,797	\$ 6,701,246	\$ 6,560,586	\$ 6,757,404	\$ 6,960,126	\$ 7,168,929	\$ 7,383,997	\$ 7,605,517
Capital Outlay	\$ 196,469	\$ 206,114	\$ 170,021	\$ 194,847	\$ 195,061	\$ 521,725	\$ 537,377	\$ 553,498	\$ 570,103	\$ 587,206	\$ 604,822
Interfund Transaction	\$ 353,779	\$ 220,455	\$ 288,668	\$ 345,060	\$ 345,060	\$ 676,950	\$ 697,259	\$ 718,177	\$ 739,722	\$ 761,914	\$ 784,771
Expenditure Total:	\$ 7,646,188	\$ 8,104,162	\$ 9,858,099	\$ 11,746,401	\$ 11,594,008	\$ 12,704,466	\$ 13,085,600	\$ 13,478,168	\$ 13,882,513	\$ 14,298,988	\$ 14,727,958



GENERAL FUND REVENUE & EXPENDITURE COMPARISON





ENTERPRISE FUND

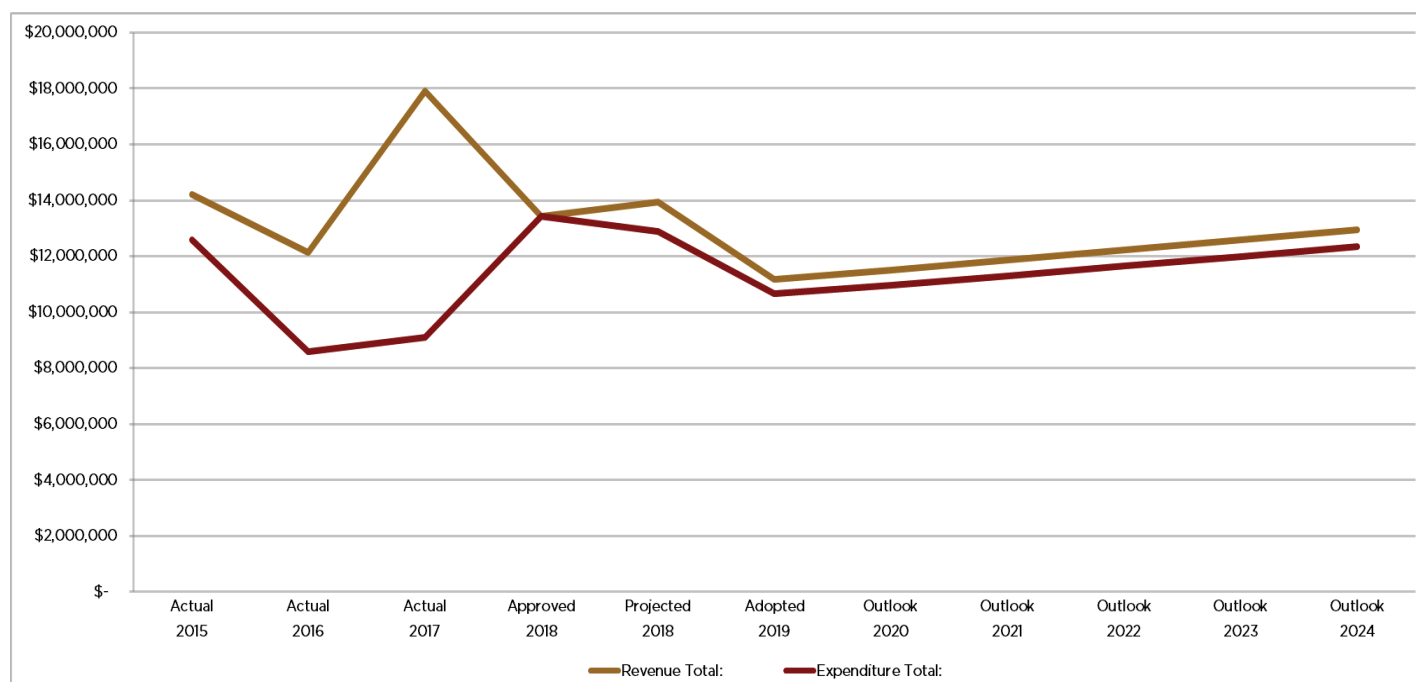
ENTERPRISE FUND REVENUE PROJECTION

Enterprise Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services (less Gas/Electric)	\$ 6,994,521	\$ 7,531,957	\$ 8,609,457	\$ 8,435,000	\$ 9,231,274	\$ 9,155,000	\$ 9,429,650	\$ 9,712,540	\$10,003,916	\$10,304,033	\$ 10,613,154
Miscellaneous (less Gas/Electric)	\$ 4,323,853	4,049,708	6,378,529	\$ 3,352,000	\$ 3,338,669	\$ 504,000	\$ 519,120	\$ 534,694	\$ 550,734	\$ 567,256	\$ 584,274
Intergovernmental/Grants (less Gas/Electric)		\$ 54,000									
Interfund Transfers (less Gas/Electric)	\$ 2,896,808	512,463	2,930,091	\$ 1,655,064	\$ 1,356,368	\$ 1,522,559	\$ 1,568,236	\$ 1,615,283	\$ 1,663,741	\$ 1,713,654	\$ 1,765,063
Revenue Total:	\$ 14,215,182	\$ 12,148,128	\$ 17,918,077	\$ 13,442,064	\$ 13,926,311	\$ 11,181,559	\$ 11,517,006	\$ 11,862,516	\$ 12,218,391	\$ 12,584,943	\$ 12,962,491

ENTERPRISE FUND EXPENDITURE PROJECTION

Enterprise Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services (less Gas/Electric)	\$ 896,192	\$ 872,810	\$ 793,305	\$ 969,004	\$ 865,821	\$ 995,519	\$ 1,025,384	\$ 1,056,146	\$ 1,087,830	\$ 1,120,465	\$ 1,154,079
Materials, Supplies & Services (less Gas/Electric)	\$ 4,497,118	\$ 5,784,562	\$ 6,108,787	\$ 3,757,075	\$ 3,884,925	\$ 4,017,775	\$ 4,138,308	\$ 4,262,457	\$ 4,390,331	\$ 4,522,041	\$ 4,657,702
Capital Outlay (less Gas/Electric)	\$ 281,738	\$ 29,699		\$ 5,826,000	\$ 5,205,000	\$ 2,205,000	\$ 2,271,150	\$ 2,339,285	\$ 2,409,463	\$ 2,481,747	\$ 2,556,199
Debt Service (less Gas/Electric)	\$ 5,903,367	\$ 822,822	\$ 706,802	\$ 1,392,048	\$ 1,446,054	\$ 1,424,392	\$ 1,467,124	\$ 1,511,137	\$ 1,556,472	\$ 1,603,166	\$ 1,651,261
Interfund Transaction (less Gas/Electric)	\$ 1,007,150	\$ 1,077,113	\$ 1,490,111	\$ 1,497,938	\$ 1,497,939	\$ 2,012,667	\$ 2,073,047	\$ 2,135,238	\$ 2,199,295	\$ 2,265,274	\$ 2,333,232
Expenditure Total:	\$ 12,585,565	\$ 8,587,006	\$ 9,099,005	\$ 13,442,065	\$ 12,899,739	\$ 10,655,352	\$ 10,975,013	\$ 11,304,263	\$ 11,643,391	\$ 11,992,693	\$ 12,352,473

ENTERPRISE FUND REVENUE & EXPENDITURE COMPARISON



FIVE-YEAR CITY PLAN

INTERNAL SERVICE FUND

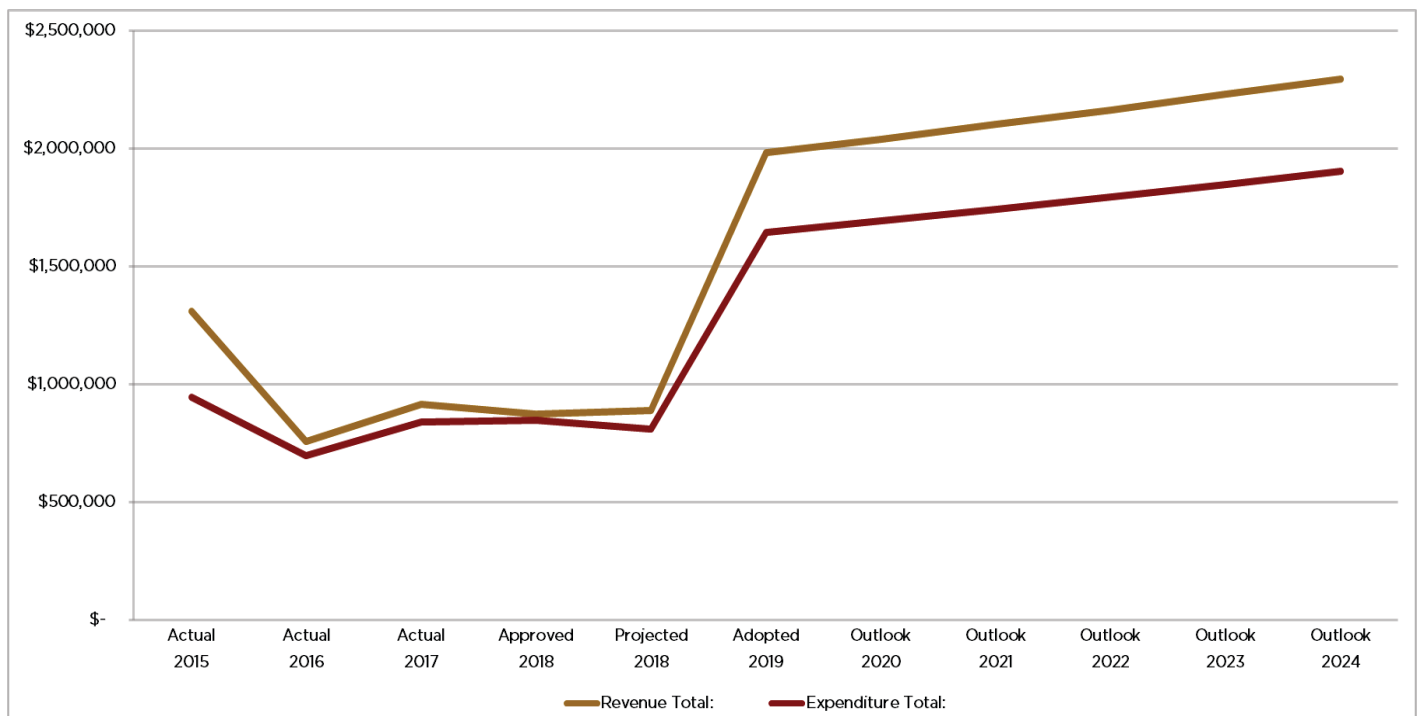
INTERNAL SERVICE FUND REVENUE PROJECTION

Internal Service Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Miscellaneous	\$ 51,615	\$ 22,146	\$ 865,867	\$ 858,093	\$ 858,094	\$1,900,340	\$ 1,957,351	\$2,016,071	\$2,076,553	\$ 2,138,850	\$ 2,203,015
Interfund Transfers	\$ 1,257,799	\$ 734,027	\$ 49,686	\$ 15,000	\$ 30,696	\$ 80,500	\$ 82,915	\$ 85,402	\$ 87,965	\$ 90,603	\$ 93,322
Revenue Total:	\$ 1,309,414	\$ 756,173	\$ 915,553	\$ 873,093	\$ 888,790	\$1,980,840	\$2,040,266	\$ 2,101,474	\$ 2,164,518	\$ 2,229,453	\$ 2,296,337

INTERNAL SERVICE FUND EXPENDITURE PROJECTION

Internal Service Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	\$ 266,136	\$ 146,172	\$ 222,346	\$ 289,828	\$ 277,499	\$ 284,092	\$ 292,615	\$ 301,393	\$ 310,435	\$ 319,748	\$ 329,340
Materials, Supplies & Services	\$ 333,746	\$ 544,359	\$ 616,021	\$ 313,025	\$ 293,704	\$ 294,825	\$ 303,670	\$ 312,780	\$ 322,163	\$ 331,828	\$ 341,783
Capital Outlay	\$ 336,367		\$ 233	\$ 246,000	\$ 240,724	\$ 1,063,758	\$ 1,095,671	\$ 1,128,541	\$ 1,162,397	\$ 1,197,269	\$ 1,233,187
Debt Service	\$ 8,483	\$ 5,555	\$ 3,425								
Expenditure Total:	\$ 944,732	\$ 696,086	\$ 842,024	\$ 848,853	\$ 811,928	\$ 1,642,675	\$ 1,691,955	\$ 1,742,714	\$ 1,794,995	\$ 1,848,845	\$ 1,904,310

INTERNAL SERVICE FUND REVENUE & EXPENDITURE COMPARISON





SPECIAL REVENUE FUND

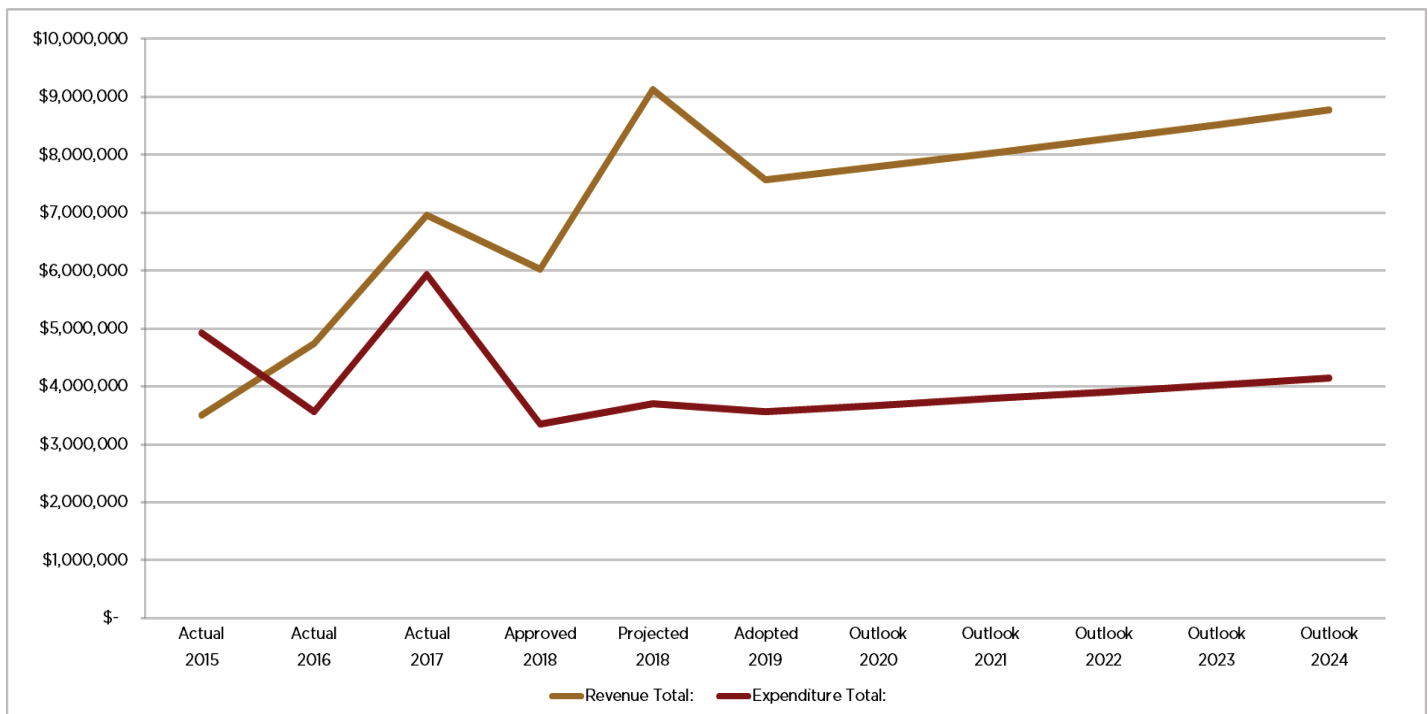
SPECIAL REVENUE FUND REVENUE PROJECTION

Special Revenue Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Charges for Services	\$ 358,920	\$ 378,934	\$ 399,484	\$ 524,000	\$ 517,560	\$ 555,600	\$ 572,268	\$ 589,436	\$ 607,119	\$ 625,333	\$ 644,093
Miscellaneous	\$ 6,059	\$ 9,365	\$ 10,605	\$ 2,118	\$ 70,820	\$ 120,880	\$ 124,506	\$ 128,242	\$ 132,089	\$ 136,052	\$ 140,133
Intergovernmental/Grants		\$ 5,000			\$ 14,430						
Impact Fees/Equity Buy Ins	\$ 3,087,224	\$ 4,240,338	\$ 6,407,752	\$ 5,157,500	\$ 8,228,850	\$ 6,840,750	\$ 7,045,973	\$ 7,257,352	\$ 7,475,072	\$ 7,699,324	\$ 7,930,304
Interfund Transfers	\$ 60,713	\$ 103,500	\$ 143,629	\$ 335,811	\$ 293,351	\$ 55,330	\$ 56,990	\$ 58,700	\$ 60,461	\$ 62,274	\$ 64,143
Revenue Total:	\$ 3,512,916	\$ 4,737,136	\$ 6,961,470	\$ 6,019,429	\$ 9,125,012	\$ 7,572,560	\$ 7,799,737	\$ 8,033,729	\$ 8,274,741	\$ 8,522,983	\$ 8,778,672

SPECIAL REVENUE FUND EXPENDITURE PROJECTION

Special Revenue Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Personnel Services	\$ 250,447	\$ 286,743	\$ 341,790	\$ 244,628	\$ 269,575	\$ 268,786	\$ 276,850	\$ 285,155	\$ 293,710	\$ 302,521	\$ 311,597
Materials, Supplies & Services	\$ 153,609	\$ 153,725	\$ 164,748	\$ 162,575	\$ 160,875	\$ 106,575	\$ 109,772	\$ 113,065	\$ 116,457	\$ 119,951	\$ 123,550
Interfund Transaction	\$ 3,858,411	\$ 2,284,531	\$ 4,276,500	\$ 1,642,438	\$ 1,624,978	\$ 2,291,833	\$ 2,360,588	\$ 2,431,405	\$ 2,504,348	\$ 2,579,478	\$ 2,656,862
Capital Outlay	\$ 6,789		\$ 55,594	\$ 10,000	\$ 25,065						
Reimbursement Agreements	\$ 663,420	\$ 844,071	\$ 1,102,001	\$ 1,288,000	\$ 1,626,936	\$ 906,000	\$ 933,180	\$ 961,175	\$ 990,011	\$ 1,019,711	\$ 1,050,302
Expenditure Total:	\$ 4,932,676	\$ 3,569,070	\$ 5,940,633	\$ 3,347,641	\$ 3,707,429	\$ 3,573,194	\$ 3,680,390	\$ 3,790,802	\$ 3,904,526	\$ 4,021,661	\$ 4,142,311

SPECIAL REVENUE FUND REVENUE & EXPENDITURE COMPARISON



FIVE-YEAR CITY PLAN

DEBT SERVICE FUND

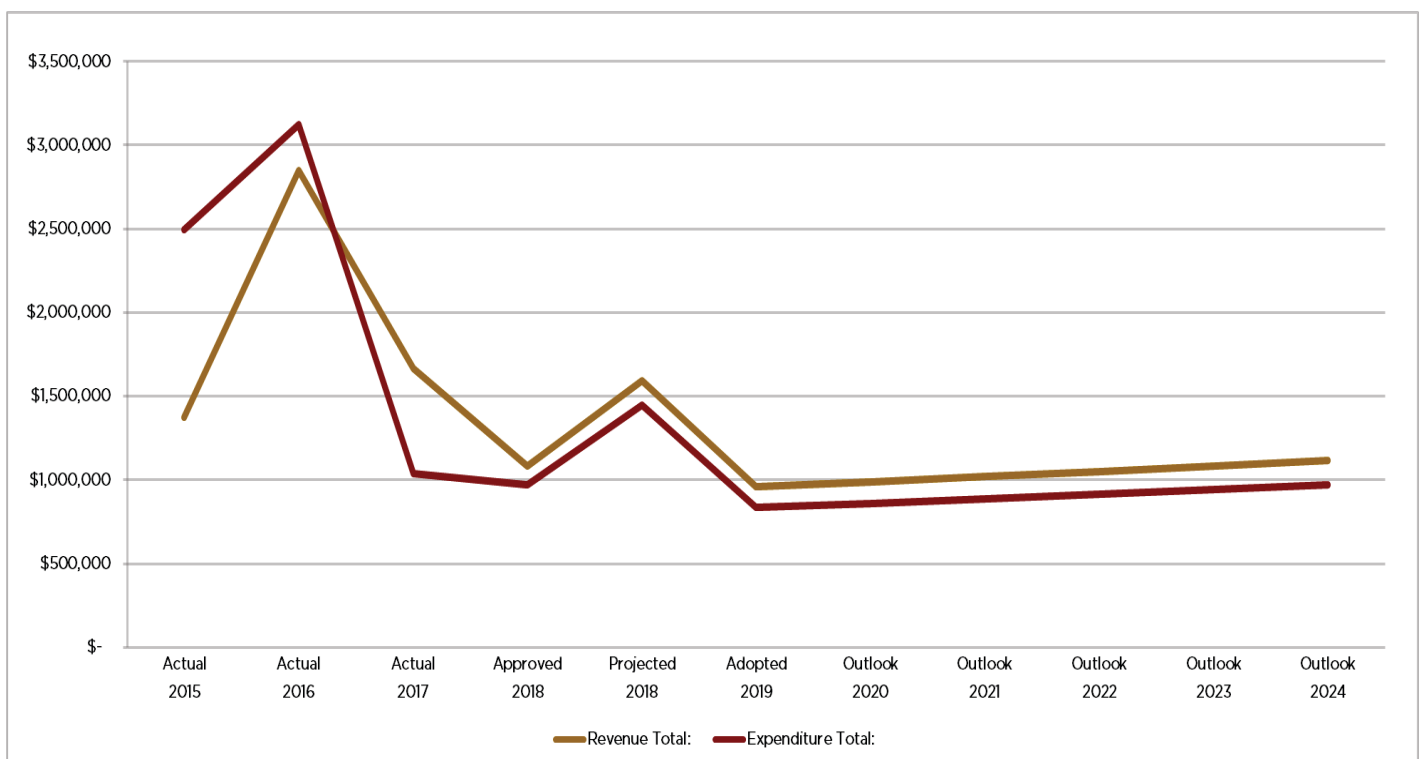
DEBT SERVICE FUND REVENUE PROJECTION

Debt Service Fund Revenues	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Miscellaneous	\$ 9,009	\$ 5,817	\$ 7,546	\$ 6,020	\$ 9,805	\$ 3,505	\$ 3,610	\$ 3,718	\$ 3,830	\$ 3,945	\$ 4,063
Impact Fees/Equity Buy	\$ 732,501	\$ 920,377	\$ 1,352,500	\$ 719,000	\$ 747,094	\$ 320,000	\$ 329,600	\$ 339,488	\$ 349,673	\$ 360,163	\$ 370,968
Interfund Transfers	\$ 151,635			\$ 81,000	\$ 603,017	\$ 438,000	\$ 451,140	\$ 464,674	\$ 478,614	\$ 492,973	\$ 507,762
Assessments	\$ 481,903	\$ 1,922,459	\$ 307,641	\$ 280,000	\$ 234,720	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 231,855
Revenue Total:	\$ 1,375,048	\$ 2,848,653	\$ 1,667,687	\$ 1,086,020	\$ 1,594,636	\$ 961,505	\$ 990,350	\$ 1,020,061	\$ 1,050,662	\$ 1,082,182	\$ 1,114,648

DEBT SERVICE FUND EXPENDITURE PROJECTION

Debt Service Fund Expenditures	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook	2024 Outlook
Materials, Supplies & Serv	\$ 216	\$ 3,737	\$ 3,258	\$ 25,000	\$ 12,000						
Interfund Transaction	\$ 30,000	\$ 363,208	\$ 30,000	\$ 30,000	\$ 30,000						
Debt Service	\$ 2,465,212	\$ 2,753,881	\$ 1,004,534	\$ 918,206	\$ 1,406,987	\$ 836,108	\$ 861,191	\$ 887,027	\$ 913,638	\$ 941,047	\$ 969,278
Expenditure Total:	\$ 2,495,428	\$ 3,120,826	\$ 1,037,792	\$ 973,206	\$ 1,448,987	\$ 836,108	\$ 861,191	\$ 887,027	\$ 913,638	\$ 941,047	\$ 969,278

DEBT SERVICE FUND REVENUE & EXPENDITURE COMPARISON





CAPITAL IMPROVEMENTS

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

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

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

FY 2019: MAJOR FACTORS

INTRODUCTION

The following section seeks to put the FY 2019 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

ECONOMIC FACTORS

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

TAXES

In this fiscal year, Eagle Mountain projects to see growth in sales tax revenues and slight increases in property tax revenues. This is due primarily from the continually improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Additionally, the City welcomed several new businesses, including Facebook, which will greatly impact the City's tax revenue in future years. Eagle Mountain's property tax rate decreased from 0.1011% to .0924%. However, due to population growth and increasing home prices, the City anticipates an increase over FY 2018's projected property tax revenue.

BUILDING FEES

The City has seen a large jump in the number of building permits issued. In FY 2018 the City issued 920 residential building permits, approximately 138 more than last year. From a macroeconomic perspective, this is another by-product of an improving national economy.

FUND BALANCES

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

BOND FINANCING

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



HEALTH INSURANCE COSTS

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

CAPITAL PROJECTS

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities and public services, the City has been required to embark on many infrastructure improvements (capital projects) to accommodate not only the current population, but thousands more residents each year. In FY 2019, the City is focused on making significant street improvements.

RECREATION COSTS

Eagle Mountain is also one of the youngest cities in Utah, with a median age of 21 years old (2010-2014 American Community Survey 5-Year Estimate). The large number of children in the City maintains this low median age. However, as these children age, demand for recreational opportunities increase.

POLITICAL FACTORS

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

TRANSPARENCY

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

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

FUND STRUCTURE CHANGES

There are no structural changes to funds for the FY 2019 budget. The Economic Development Fund was moved to the General Fund in FY 2018, so the majority of its history is still reflected within the Special Revenues Fund.

FY 2019 MAJOR FACTORS

ADMINISTRATIVE FACTORS

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

UTILITY SALE

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

FACEBOOK DATA CENTER

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

OTHER SERVICE LEVEL CHANGES

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

STREET AND PARK MAINTENANCE

In FY 2018, Eagle Mountain significantly increased the budget for street maintenance. Street maintenance had an increase in budget of almost \$1 million from FY 2017 to FY 2018. The City increased the street maintenance budget to handle increasing numbers of street maintenance issues such as potholes, resurfacing, road widening, etc. In FY 2019, the City continues to maintain the higher service level and is making added effort to focus on preventive maintenance to extend the life of existing roads.

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

MAJOR BUDGET CHANGES

As the City approached FY 2019, we faced difficult decisions about how to best appropriate funds to enable the City to accomplish its goals and move forward on a fiscally conservative path. As always, we have sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. The table below shows changes in revenues and expenses at a glance. This following section provides a summary of major expenditures changes from FY 2018, by major fund type.

Fund	2017 Actual	2018 Projected	2019 Adopted	2018-2019 Increase/Decrease
Revenues				
General	\$ 9,930,826	\$ 11,810,802	\$ 12,704,466	\$ 893,664
Enterprise	\$ 17,962,751	\$ 17,479,588	\$ 12,231,559	\$ (5,248,029)
Special Revenue	\$ 6,961,470	\$ 9,125,012	\$ 7,572,560	\$ (1,552,452)
Debt Service	\$ 1,667,687	\$ 1,594,636	\$ 961,505	\$ (633,131)
Capital Projects	\$ 6,462,269	\$ 7,264,288	\$ 5,031,230	\$ (2,233,058)
Internal Service	\$ 915,553	\$ 888,790	\$ 1,980,840	\$ 1,092,050
Total:	\$ 43,900,556	\$ 48,163,117	\$ 40,482,160	\$ (7,680,956)
Expenses				
General	\$ 9,858,099	\$ 11,594,008	\$ 12,704,466	\$ 1,110,458
Enterprise	\$ 12,156,829	\$ 16,460,540	\$ 11,705,352	\$ (4,755,188)
Special Revenue	\$ 5,940,633	\$ 3,707,429	\$ 3,573,194	\$ (134,235)
Debt Service	\$ 1,037,792	\$ 1,448,987	\$ 836,108	\$ (612,879)
Capital Projects	\$ 4,444,671	\$ 7,629,875	\$ 5,031,230	\$ (2,598,645)
Internal Service	\$ 842,024	\$ 811,928	\$ 1,642,675	\$ 830,747
Total:	\$ 34,280,048	\$ 41,652,768	\$ 35,493,025	\$ (6,159,743)

TOTAL BUDGET

- Decrease of \$6.2 million from FY 2018 Projected

GENERAL FUND

- Increase of \$1.1 million from FY 2018 Projected
- Of this \$1.1 million increase, increases happened within the categories of personnel services, capital outlay, and interfund transactions.

ENTERPRISE FUND

- Decrease of \$4.8 million from FY 2018 Projected
- Decrease is mainly due to decreases in capital outlay expenditures for water and sewer. and decreases in fund transfers for gas.

SPECIAL REVENUE FUND

- Decrease of \$134 thousand from FY 2018 Projected

INTERNAL SERVICE FUND

- Increase of \$831 thousand from FY 2018 Projected
- Increase is mainly due to increase in Fleet Fund's capital outlay expenditures for the purchase of several new vehicles.

CAPITAL IMPROVEMENTS FUND

- Decrease of \$2.6 million from FY 2018 Projected
- Decrease is mainly due to the completion of Cory Wride Memorial Park.

DEBT SERVICE FUND

- Decrease of \$613 thousand from FY 2018 Projected





III. FINANCIAL STRUCTURE, POLICY, & PROCESS

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FUND DESCRIPTIONS

FUND DESCRIPTION OVERVIEW

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

CITY FUND TYPES

1. GENERAL FUND (MAJOR FUND: 36% OF EXPENDITURES)

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

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

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



2. SPECIAL REVENUE FUND (NON-MAJOR FUND: 10% OF EXPENDITURES)

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

3. ENTERPRISE FUND (MAJOR FUND: 33% OF EXPENDITURES)

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

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

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

4. INTERNAL SERVICE FUND (NON-MAJOR FUND: 5% OF EXPENDITURES)

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

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

FUND DESCRIPTIONS

5. CAPITAL PROJECTS FUND (NON-MAJOR FUND: 14% OF EXPENDITURES)

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

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

6. DEBT SERVICE FUND (NON-MAJOR FUND: 2% OF EXPENDITURES)

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

FUND STRUCTURE

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

FUND STRUCTURE BY ACTIVITY

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

BASIS OF BUDGETING

ACCOUNTING VS. BUDGETING BASIS

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

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

ACCOUNTING BASIS

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

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

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

BUDGET PROCESS

The City's annual budget process requires the cooperation and teamwork of various groups and individuals for preparation, review, and adoption.

PREPARATION

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

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

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

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

REVIEW

The following are the dates and actions the Council took for the adoption of the FY 2018-2019 budget:

- On April 3, 2018, the City Council held a work session to review the proposed budget for distribution to the public.
- On May 1, 2018, the City Council adopted the tentative budget and set a public hearing for May 15, 2018 to receive public input on the adoption of the final budget.
- On June 19, 2018, a second public hearing was held prior to the adoption of the final budget.

ADOPTION

Following review, the proposed final budget was made publicly available, and a final public hearing was held on June 19, 2018. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2018-2019 fiscal year.

AMENDMENTS

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



The City's 2019 fiscal year begins on July 1, 2018 and ends one year later on June 30, 2019. Therefore, this budget is referred to as the Fiscal Year 2019 (i.e. July 2018 – June 2019) Budget. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

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

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

BUDGET PROCESS

1

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

2

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

3

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

4

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

5

The final budget is adopted and presented to citizens.

UTAH STATE CODE

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

BUDGET PREPARATION AND ADOPTION

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

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

BUDGET CHANGES

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

FINANCIAL POLICIES

PURPOSE OF BUDGETARY & FINANCIAL POLICIES

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

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

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

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

GENERAL BUDGET POLICIES

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

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



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

REVENUE POLICIES

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

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

EXPENDITURE POLICIES

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

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

DEBT POLICIES

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

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

FINANCIAL POLICIES

CAPITAL FACILITIES POLICIES

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

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

REPORTING POLICIES

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

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

ACCOUNTING POLICIES

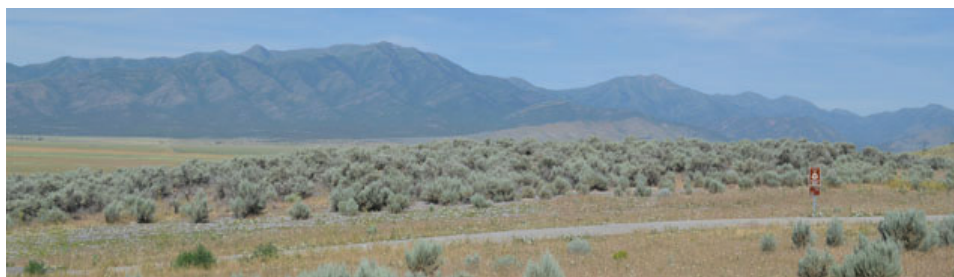
As a part of the Accounting Policies, the City will do the following:

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



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IV. FINANCIAL OVERVIEW

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PERSONNEL SUMMARIES

FY 2019 STAFFING OVERVIEW

Funding for personnel costs within the City has increased slightly this fiscal year. Full-Time Equivalencies (FTEs) have also increased slightly this fiscal year and totals approximately 95.5 FTEs. The City continues to experience growth and has added positions to maintain service levels.

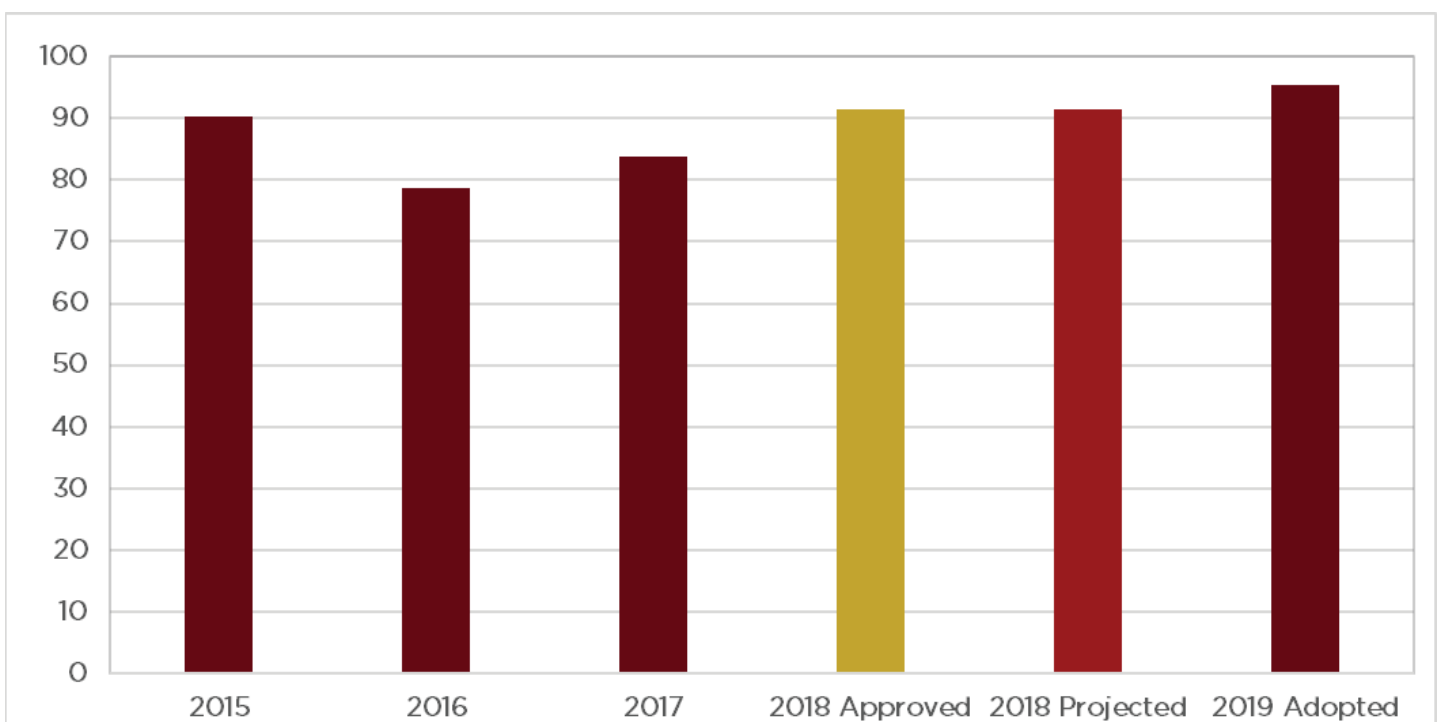
PERSONNEL TRENDS

The City added approximately 3.93 FTEs overall. The General Fund experienced FTE increases in three departments. The Enterprise Fund, Special Revenue Fund, and Internal Services Fund had no changes in FTEs from 2018. Specific changes will be detailed on the following page.

PERSONNEL SUMMARY

The City of Eagle Mountain has 31 departments with the majority falling within the General Fund (21). In addition, the General Fund is where the majority of the FTEs (73.6) are staffed. The Police Department, within the General Fund, is contracted through the Utah County Sheriff's Department and therefore employees staffed in the Police Department are not counted as FTEs (although crossing guard FTEs, which are included in this Department for funding purposes, are counted). The chart below shows FTE's by year and on the following page, a chart illustrates FY 2019 FTEs and employees by department and fund. Departments with 0 FTEs were not included in the chart.

FY 2015-FY 2019 TOTAL NUMBER OF FTEs





STAFFING CHANGES FOR FY 2019

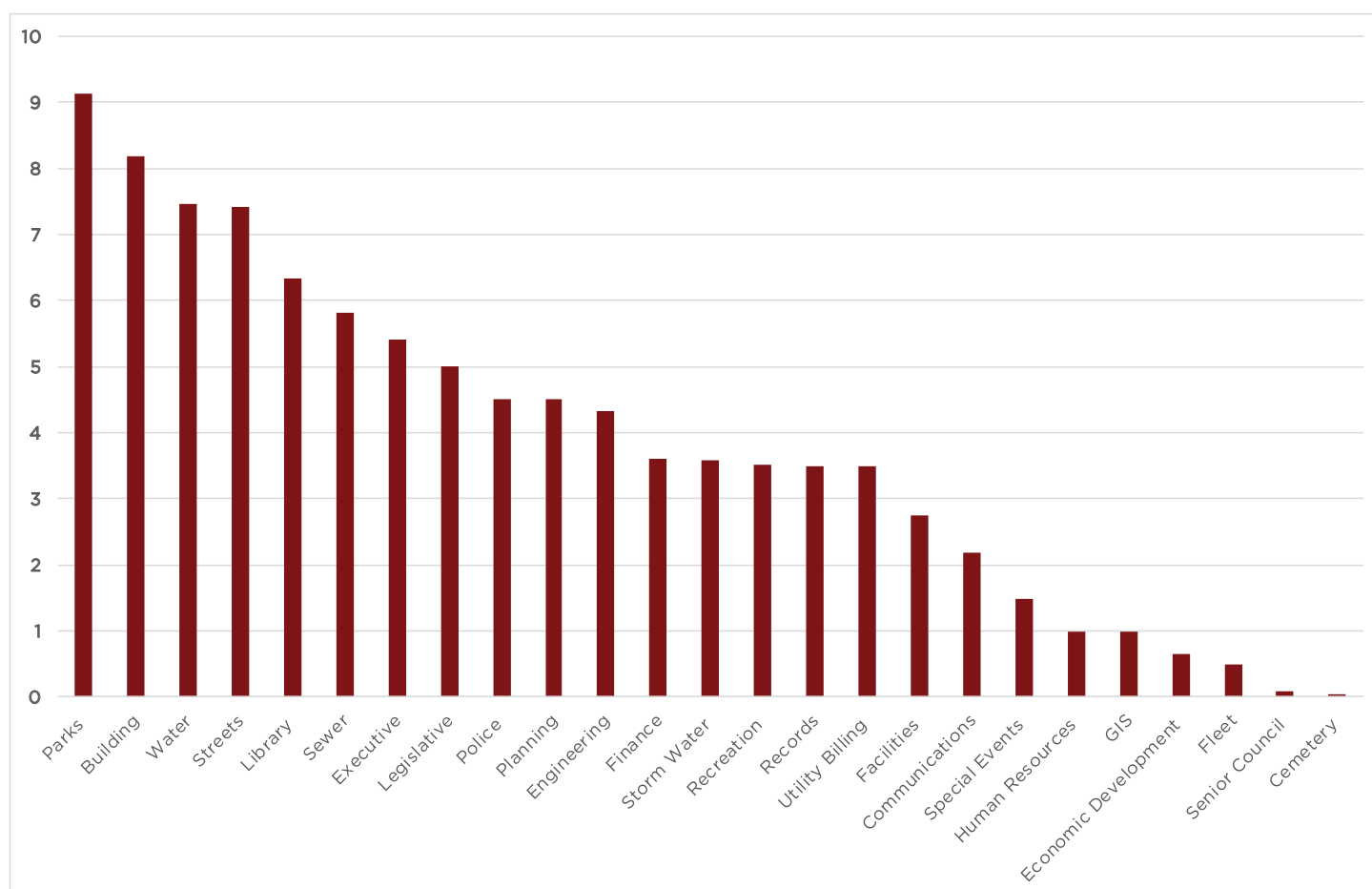
DEPARTMENT FTE DECREASES:

- None

DEPARTMENT FTE INCREASES:

- Records (0.5)
- Building (1.93)
- Streets (1.5)

FY 2019 FTE BY DEPARTMENT



The chart above illustrates Full-Time Equivalencies and personnel by department for FY 2019.

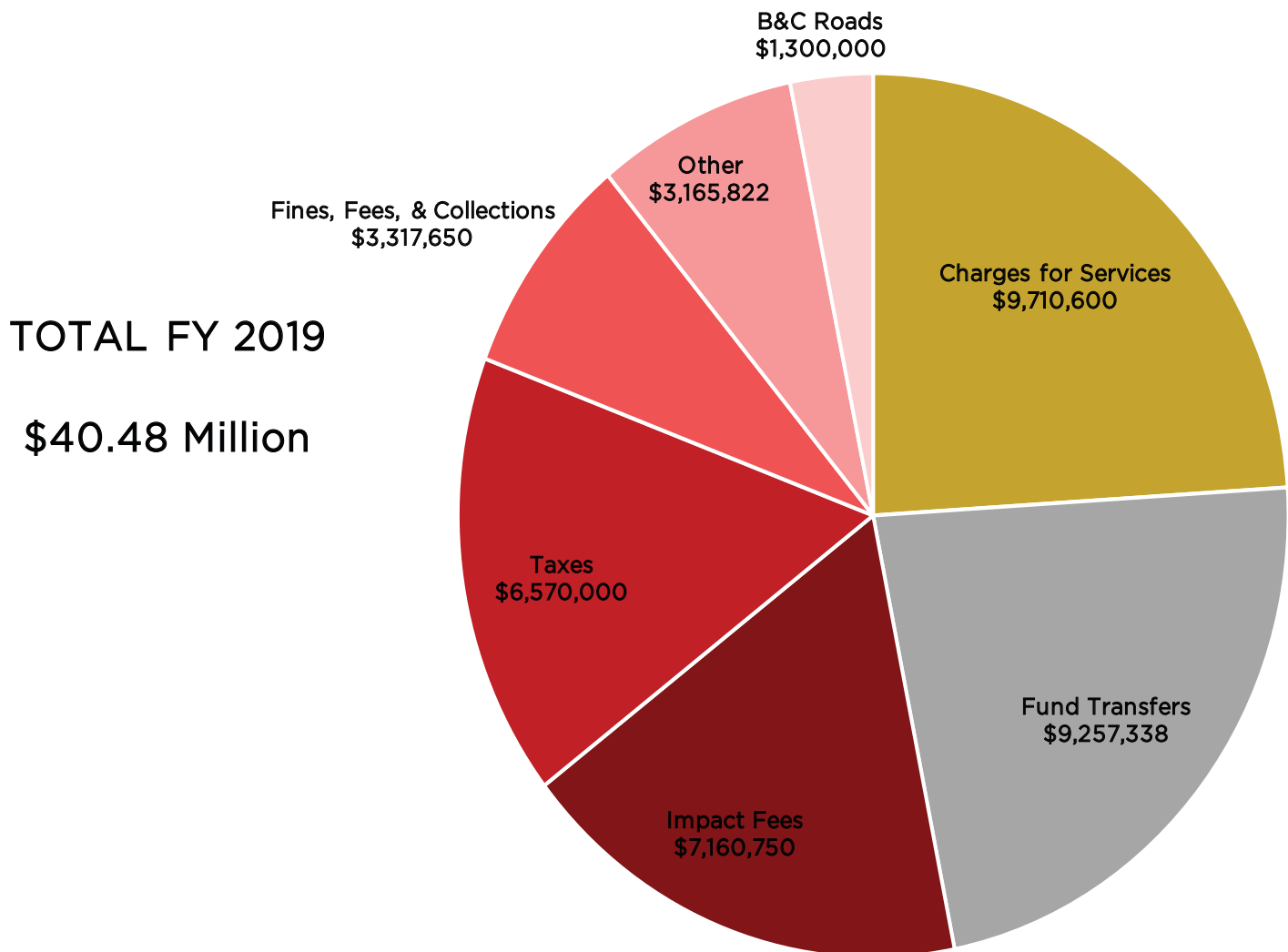
REVENUE OVERVIEW

INTRODUCTION

The total operating revenues for Eagle Mountain's combined funds for Fiscal Year 2019 amounts to \$40.48 million, a decrease of 15.95% from the \$48.16 million projection for FY 2018. The decrease occurred primarily because of decreases in the Enterprise Fund.

SUMMARY OF TOTAL REVENUE SOURCES

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





TOTAL REVENUE CATEGORIES

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

REVENUE PROJECTION METHODOLOGY

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

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

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

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

REVENUE OVERVIEW

FUND REVENUE SUMMARIES

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

GENERAL FUND

The General Fund is the largest fund in the budget, accounting for 31% of total revenues. General Fund revenues will increase in FY 2019 by 7.57% from \$11.81 million projected for FY 2018 to \$12.70 million in FY 2019. This increase can be attributed to increases in sales, property, utility, and use taxes; B&C road funds; sport recreation fees; grants; and interfund transfers. Revenues from taxes are expected to continue increasing as the city continues to experience rapid growth in population and businesses.

ENTERPRISE FUND

The Enterprise Fund is the second largest fund in the budget, comprising 30% of total revenues. Enterprise Fund revenues will decrease in FY 2019 by 30.02% from \$17.48 million projected for FY 2018 to \$12.23 million in FY 2019. This decrease is primarily because of fewer water shares being sold and a smaller gas fund balance reserve.

SPECIAL REVENUE FUND

The Special Revenue Fund is a Non-Major fund in the budget, accounting for 19% of total revenues. The Special Revenue Fund used to include Economic Development Incubator but that fund was moved to the General Fund in FY 2018. The Special Revenue Fund includes the Cemetery, Impact Fees, and Storm Water funds. This Fund is proposed to decrease 17.01% from \$9.13 million projected for FY 2018 to \$7.57 million in FY 2019. This decrease can be attributed primarily to decreases in impact fees and equity buy-ins.

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund occupies 12% of the total revenues. Capital revenues are expected to decrease 30.74% from \$7.26 million projected for FY 2018 to \$5.03 million for FY 2019. This is due to less use of utility sale proceeds, fewer developer contributions, and fewer interfund transfers.

DEBT SERVICE FUND

The Debt Service Fund is a Non-Major fund, comprising only 2% of total revenues. This Fund is proposed to decrease 39.70% from \$1.59 million projected for FY 2018 to \$960 thousand in FY 2019. This decrease can be attributed primarily to decreases in equity buy-ins and smaller use of fund reserves.

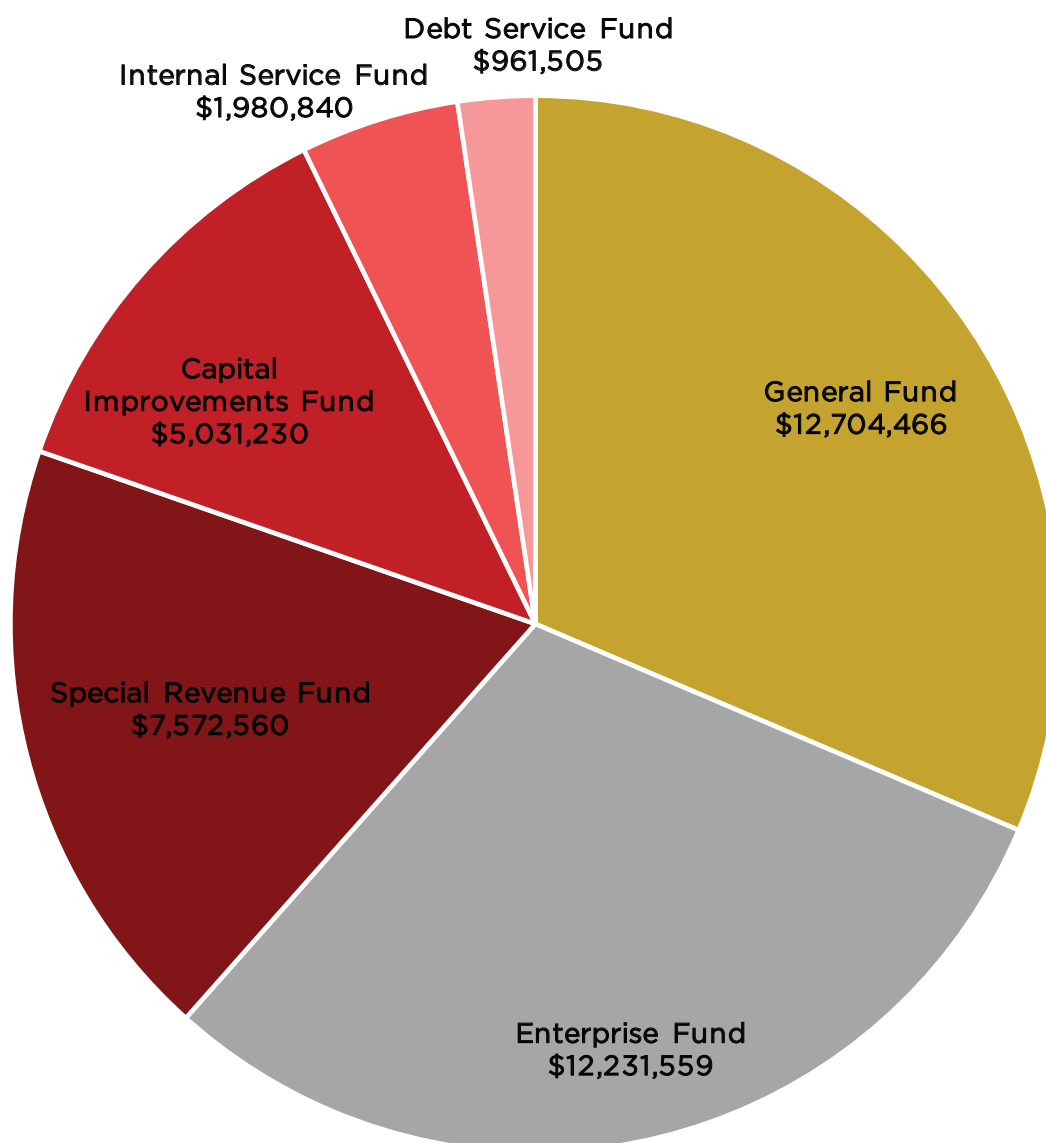


INTERNAL SERVICE FUND

The Internal Service Fund is a Non-Major fund in the overall budget comprising 5% of total revenues. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service revenues are proposed to increase 122.87% from \$890 thousand projected for FY 2018 to \$1.98 million in FY 2019. This increase is due to increases in interfund transfers and the sale of vehicles.

PORTION OF TOTAL REVENUE BY FUND

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



EXPENDITURE OVERVIEW

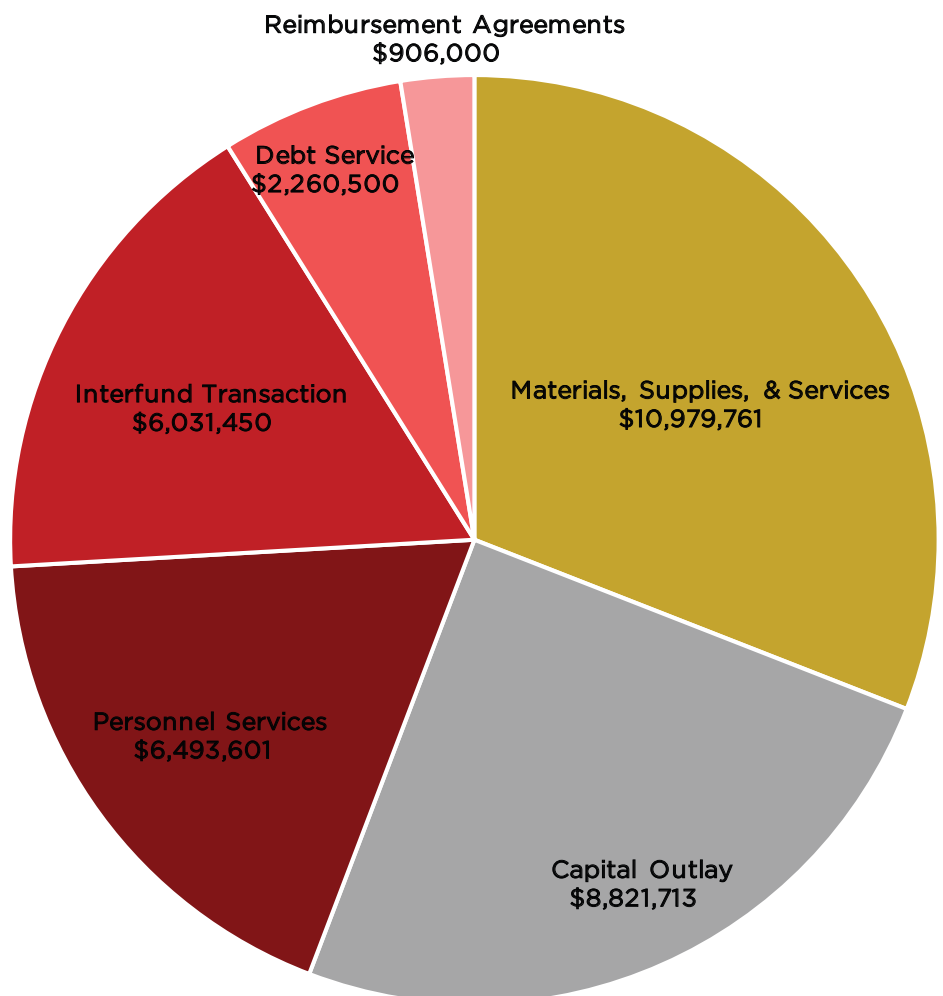
INTRODUCTION

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2019 amounts to \$35.49 million, a decrease of 14.79% from the 2018 projection of \$41.65 million. The decrease occurred mostly due to less being spent on capital projects for parks and utilities.

SUMMARY OF TOTAL EXPENDITURE CATEGORIES

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

TOTAL FY 2019
\$35.49 Million





EXPENDITURE PROJECTION METHODOLOGY

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

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

FUND EXPENDITURE SUMMARIES

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

GENERAL FUND

The General Fund is the largest fund in the budget accounting for 36% of total expenditures. General Fund expenditures will increase in FY 2019 by 9.58% from \$11.59 million projected for FY 2018 to \$12.70 million in FY 2019. This increase is due to increased costs for personnel services, capital outlay, and interfund transactions.

ENTERPRISE FUND

The Enterprise Fund is the second largest fund in the budget accounting for 33% of City expenditures. Enterprise expenditures are expected to decrease by 28.89% from \$16.46 million projected for FY 2018 to \$11.71 million in FY 2019. This decrease is due to decreases in capital outlays and interfund transactions.

SPECIAL REVENUE FUND

The Special Revenue Fund is a Non-Major fund in the overall budget comprising 10% of total City expenditures. The Special Revenue fund includes the Cemetery Fund, Storm Water, and Impact Fees as it has in previous years. The Economic Development Incubator Fund was moved to the General Fund in FY 2018. This Fund is proposed to decrease 3.62%, from \$3.71 million projected for FY 2018 to \$3.57 million in FY 2019. This decrease is primarily due to a decrease in interfund transactions.

EXPENDITURE OVERVIEW

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund occupies 14% of the total expenditures. Capital expenditures are expected to decrease 34.06% from \$7.63 million projected for FY 2018 to \$5.03 million for FY 2019.

DEBT SERVICE FUND

The Debt Service fund is a Non-Major fund, comprising 2% of total City expenditures. This Fund is proposed to decrease 42.30%, from \$1.45 million projected for FY 2018 to \$840 thousand in FY 2019. This decrease is primarily due to a decrease in equity buy-in reimbursements.

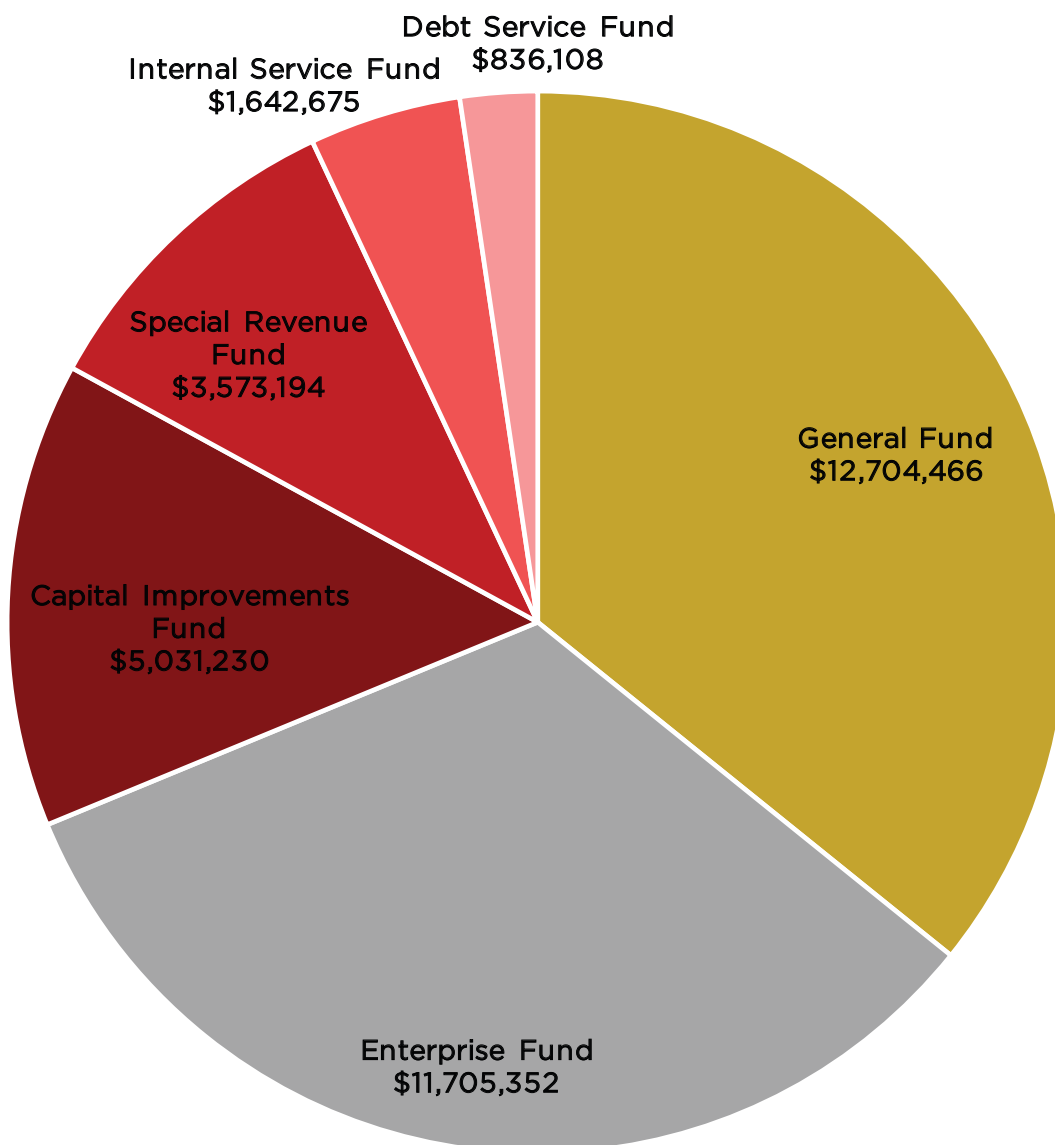
INTERNAL SERVICE FUND

The Internal Service Fund is a Non-Major fund in the overall budget comprising 5% of total spending. The Internal Service Fund consists of the Vehicle Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to increase 102.32% from \$810 thousand projected for FY 2018 to \$1.64 million for FY 2019. This increase is primarily due to the increase in purchases of City vehicles.



PORTION OF TOTAL EXPENDITURES BY FUND

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



CONSOLIDATED FINANCIALS

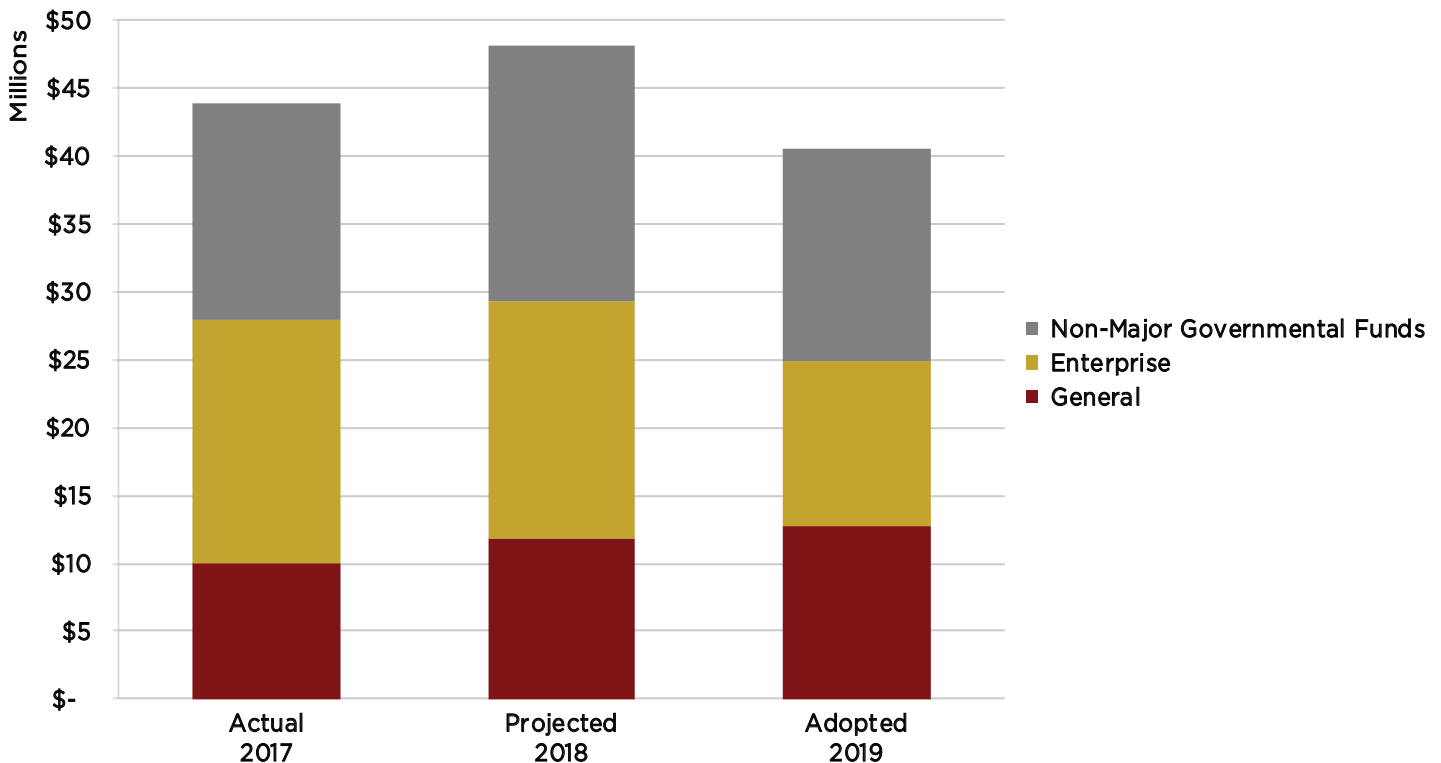
THREE-YEAR CONSOLIDATED FINANCIALS & FUND FINANCIAL SCHEDULE

For all funds in FY 2019, we anticipate \$40,482,160 in revenue, a decrease of 15.95% from the projection for FY 2018 of \$48,163,117. The table below summarizes total revenue from FY 2017 to FY 2019. The chart illustrates FY 2017 to FY 2019 revenues by fund, with Non-Major Governmental Funds in the aggregate.

FY 2017-2019 REVENUE SUMMARY BY FUND

Fund Revenues	2017 Actual	2018 Projected	2019 Adopted	2018-2019 Increase/Decrease
General	\$ 9,930,826	\$ 11,810,802	\$ 12,704,466	\$ 893,664
Enterprise	\$ 17,962,751	\$ 17,479,588	\$ 12,231,559	\$ (5,248,029)
Special Revenue	\$ 6,961,470	\$ 9,125,012	\$ 7,572,560	\$ (1,552,452)
Debt Service	\$ 1,667,687	\$ 1,594,636	\$ 961,505	\$ (633,131)
Capital Projects	\$ 6,462,269	\$ 7,264,288	\$ 5,031,230	\$ (2,233,058)
Internal Service	\$ 915,553	\$ 888,790	\$ 1,980,840	\$ 1,092,050
Total:	\$ 43,900,556	\$ 48,163,117	\$ 40,482,160	\$ (7,680,956)

FY 2017-2019 REVENUE SUMMARY BY FUND CATEGORY



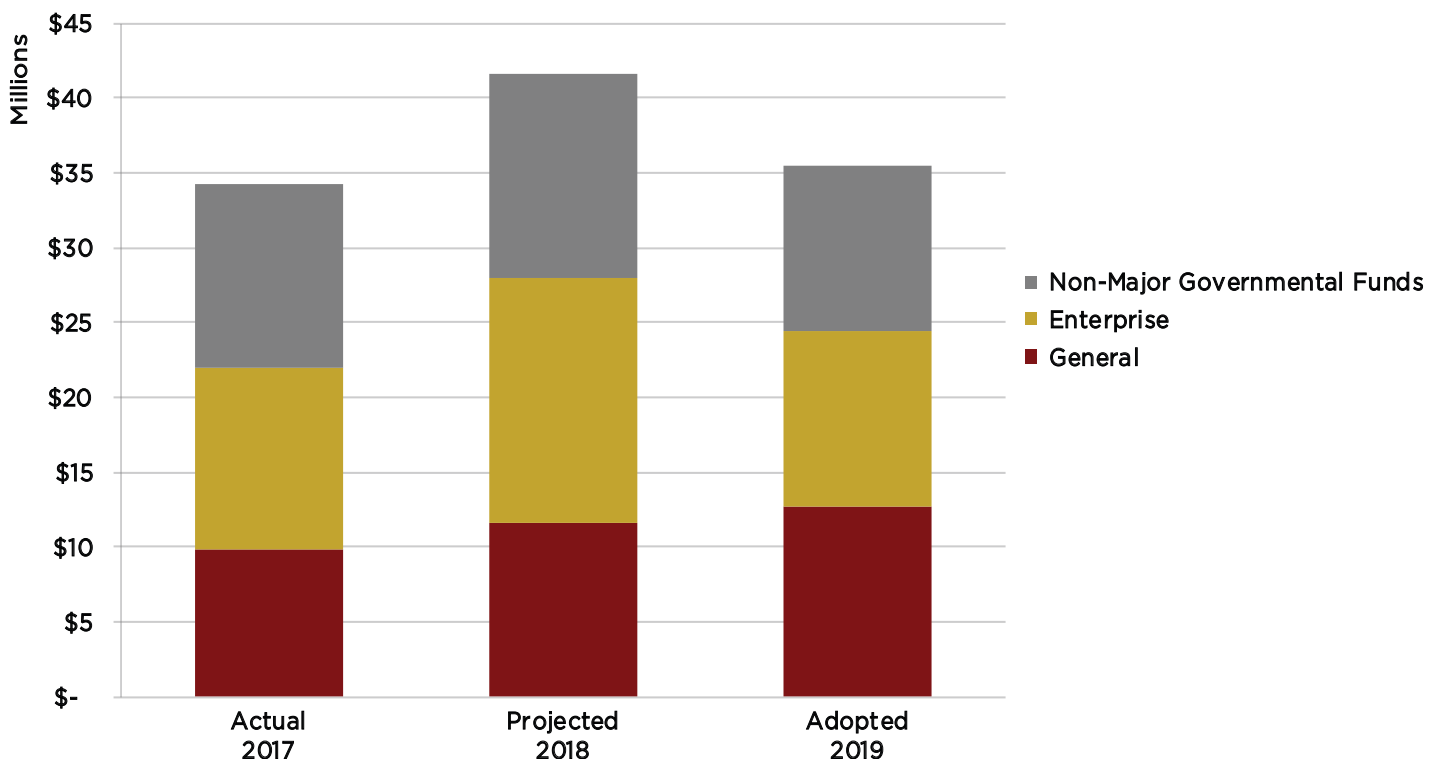


Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Service, and Special Revenue), the City's total adopted budget for FY 2019 is \$35,493,025, a decrease of 14.79% from the projection for FY 2018 of \$41,652,768. The table below summarizes total expenditures from FY 2017 to FY 2019. The chart illustrates FY 2017 to FY 2019 expenditures by fund, with the Non-Major Governmental Funds in the aggregate.

FY 2017-2019 EXPENDITURE SUMMARY BY FUND

Fund Expenditures	2017 Actual	2018 Projected	2019 Adopted	2018-2019 Increase/Decrease
General	\$ 9,858,099	\$ 11,594,008	\$ 12,704,466	\$ 1,110,458
Enterprise	\$ 12,156,829	\$ 16,460,540	\$ 11,705,352	\$ (4,755,188)
Special Revenue	\$ 5,940,633	\$ 3,707,429	\$ 3,573,194	\$ (134,235)
Debt Service	\$ 1,037,792	\$ 1,448,987	\$ 836,108	\$ (612,879)
Capital Projects	\$ 4,444,671	\$ 7,629,875	\$ 5,031,230	\$ (2,598,645)
Internal Service	\$ 842,024	\$ 811,928	\$ 1,642,675	\$ 830,747
Total:	\$ 34,280,048	\$ 41,652,768	\$ 35,493,025	\$ (6,159,743)

FY 2017-2019 EXPENDITURE SUMMARY BY FUND CATEGORY



CONSOLIDATED FINANCIALS

FY 2019 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2019 revenue and expenditures for individual funds. The Non-Major Governmental Funds are grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2018-2019 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvement s Fund	Internal Service Fund	
FY 2019 Revenue							
Sales, Property, Utility, & Use Taxes	\$ 6,570,000						\$ 6,570,000
Planning, Building, & Engineering Fees	\$ 3,075,550						\$ 3,075,550
Class B & C Road Funds	\$ 1,300,000						\$ 1,300,000
Charges for Services		\$ 9,155,000	\$ 555,600				\$ 9,710,600
Sport Recreation Fees	\$ 117,600						\$ 117,600
Fines & Forfeitures	\$ 124,500						\$ 124,500
Miscellaneous	\$ 440,775	\$ 504,000	\$ 120,880	\$ 3,505		\$ 80,500	\$ 1,149,660
Intergovernmental/Grants	\$ 14,932				\$ 1,801,230		\$ 1,816,162
Impact Fees/Equity Buy Ins			\$ 6,840,750	\$ 320,000			\$ 7,160,750
Interfund Transfers	\$ 1,061,109	\$ 2,572,559	\$ 55,330	\$ 438,000	\$3,230,000	\$1,900,340	\$ 9,257,338
Assessments				\$ 200,000			\$ 200,000
Total:	\$ 12,704,466	\$ 12,231,559	\$ 7,572,560	\$ 961,505	\$ 5,031,230	\$1,980,840	\$ 40,482,160
FY 2019 Expenditures							
Personnel Services	\$ 4,945,204	\$ 995,519	\$ 268,786			\$ 284,092	\$ 6,493,601
Materials, Supplies, & Services	\$ 6,560,586	\$ 4,017,775	\$ 106,575			\$ 294,825	\$ 10,979,761
Interfund Transactions	\$ 676,950	\$ 3,062,667	\$ 2,291,833				\$ 6,031,450
Capital Outlay	\$ 521,725	\$ 2,205,000			\$ 5,031,230	\$ 1,063,758	\$ 8,821,713
Debt Service		\$ 1,424,392		\$ 836,108			\$ 2,260,500
Reimbursement Agreements			\$ 906,000				\$ 906,000
Total:	\$ 12,704,466	\$ 11,705,352	\$ 3,573,194	\$ 836,108	\$ 5,031,230	\$ 1,642,675	\$35,493,025
Balance Summary							
Excess (Deficiency of Revenue over Expenditures)	\$ -	\$ 526,207	\$ 3,999,366	\$ 125,397	\$ -	\$ 338,166	\$ 4,989,136
Fund Balance (Deficit) - Beginning	\$ 3,176,117	\$ 14,575,373	\$ 10,646,737	\$ 1,178,419	\$ 1,652,044	\$ 460,831	\$ 31,689,519
Fund Balance (Deficit) - Ending	\$ 3,176,117	\$ 13,979,021	\$ 14,646,103	\$ 865,816	\$ 92,044	\$ 798,997	\$33,558,096



FY 2017-2019 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2017 - FY 2019 revenue and expenditures for all funds.

Categories	2017 Actual	2018 Projected	2019 Adopted
Revenue			
Sales, Property, Utility, & Use Taxes	\$ 5,694,479	\$ 6,398,000	\$ 6,570,000
Planning, Building, & Engineering Fees	\$ 3,012,330	\$ 3,524,700	\$ 3,075,550
Class B & C Road Funds	\$ 1,104,598	\$ 1,276,200	\$ 1,300,000
Charges for Services	\$ 8,998,064	\$ 9,743,080	\$ 9,710,600
Sport Recreation Fees	\$ 132,387	\$ 115,475	\$ 117,600
Fines & Forfeitures	\$ 129,689	\$ 128,080	\$ 124,500
Miscellaneous	\$ 7,923,648	\$ 6,470,770	\$ 1,149,660
Intergovernmental/Grants	\$ 224,756	\$ 46,505	\$ 1,816,162
Impact Fees/Equity Buy Ins	\$ 7,760,252	\$ 8,975,944	\$ 7,160,750
Interfund Transfers	\$ 8,612,711	\$ 11,249,642	\$ 9,257,338
Assessments	\$ 307,641	\$ 234,720	\$ 200,000
Total:	\$ 43,900,556	\$ 48,163,117	\$ 40,482,160
Expenditures			
Personnel Services	\$ 5,357,809	\$ 5,765,537	\$ 6,493,601
Materials, Supplies, & Services	\$ 12,393,695	\$ 11,056,876	\$ 10,979,761
Interfund Transaction	\$ 9,031,014	\$ 7,054,652	\$ 6,031,450
Capital Outlay	\$ 4,670,519	\$ 13,295,726	\$ 8,821,713
Debt Service	\$ 1,725,010	\$ 2,853,041	\$ 2,260,500
Reimbursement Agreements	\$ 1,102,001	\$ 1,626,936	\$ 906,000
Total:	\$ 34,280,048	\$ 41,652,768	\$ 35,493,025
Balance Summary			
Excess (Deficiency of Revenue over Expenditures)	\$ 9,620,508	\$ 6,510,349	\$ 4,989,136
Fund Balance (Deficit) - Beginning	\$ 26,307,916	\$ 29,827,017	\$ 31,689,519
Fund Balance (Deficit) - Ending	\$ 29,827,017	\$ 31,689,519	\$ 33,558,096

FUND BALANCE

FUND BALANCE OVERVIEW

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

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

CHANGES IN FUND BALANCE

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

Fund	Fund Balance			
	Beginning Fund Balance (July 1, 2018)	Ending Fund Balance (July 1, 2019)	Increase/Decrease	Percent Change
General	\$ 3,176,117	\$ 3,176,117	\$ -	0.0%
Enterprise	\$ 14,575,373	\$ 13,979,021	\$ (596,352)	-4.1%
Special Revenue	\$ 10,646,737	\$ 14,646,103	\$ 3,999,366	37.6%
Debt Service	\$ 1,178,419	\$ 865,816	\$ (312,603)	-26.5%
Capital Improvements	\$ 1,652,044	\$ 92,044	\$ (1,560,000)	-94.4%
Internal Service	\$ 460,831	\$ 798,997	\$ 338,166	73.4%
Total:	\$ 31,689,519	\$ 33,558,096	\$ 1,868,577	5.9%

The balance of the General Fund is projected to remain the same for FY 2019. The Capital Improvements Fund will decrease by \$1.56 million, a 94.4% decrease. The reason for this decrease is because the City is using most of the fund's reserve to fund a major streets capital project this year to widen Pony Express Parkway.



The Enterprise Fund balance will also decrease by about \$596 thousand, only a 4.1% decrease. The Debt Service Fund balance will decrease by about \$313 thousand. This 26.5% decrease in the Debt Service Fund is due to the City reimbursing equity buy-ins.

The Internal Service Fund balance is projected to increase in FY 2019 by about \$338 thousand, which is a 73.4% increase. This increase is due to increased internal transfers from several of the enterprise funds.

The Special Revenue Fund will also increase by about \$4 million, a 37.6% increase. The Special Revenue Fund balance includes the impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.





V. GENERAL FUND

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GENERAL FUND OVERVIEW

DESCRIPTION & MAJOR CHANGES

Description

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

Major Changes

There have been no structural changes to the General Fund for FY 2019. We have included the changes from FY 2018 for your reference:

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



GENERAL FUND SUMMARY

Fund 10- General Fund Revenue & Expenditure Summary

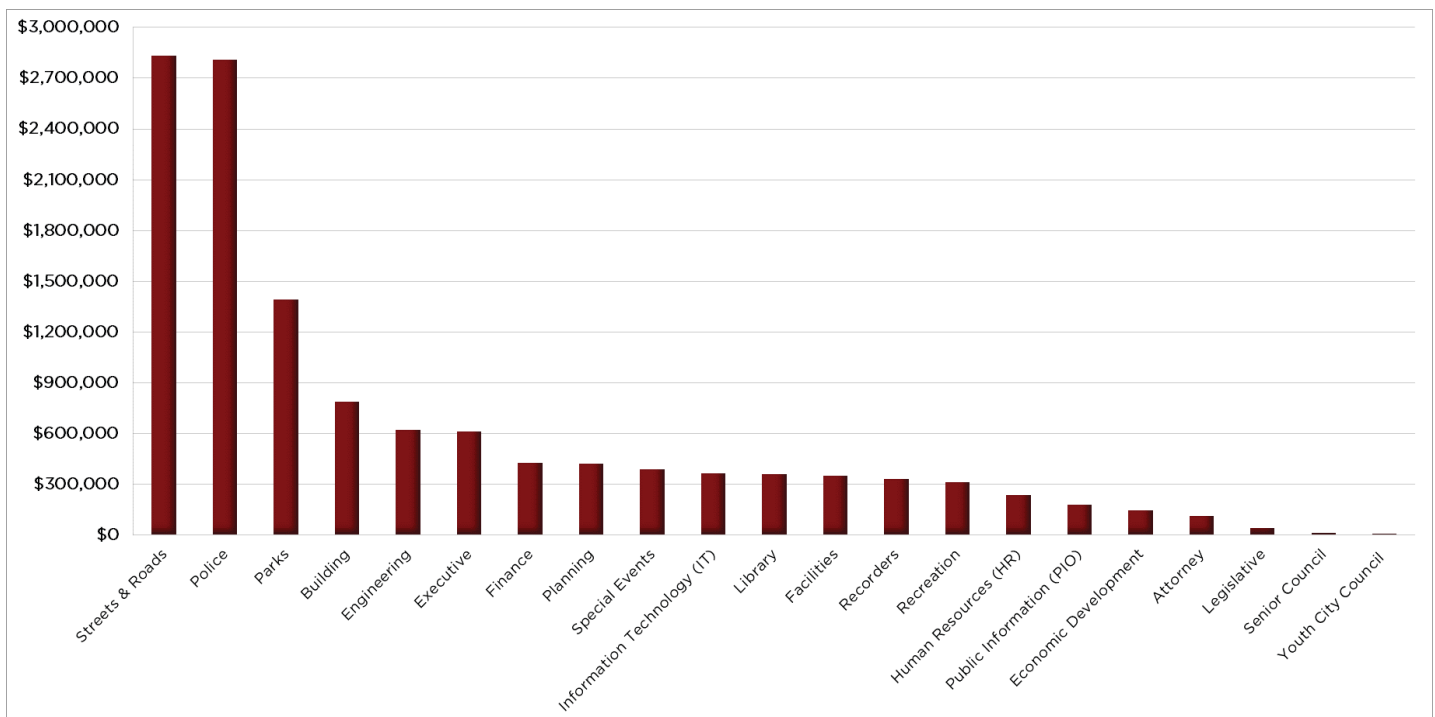
GENERAL FUND SUMMARY EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	3,479,941	3,802,757	4,000,368	4,530,697	4,352,641	4,945,204
Materials, Supplies & Services	3,615,998	3,874,836	5,399,042	6,675,797	6,701,246	6,560,586
Capital Outlay	196,469	206,114	170,021	194,847	195,061	521,725
Interfund Transaction	353,779	220,455	288,668	345,060	345,060	676,950
Ending Balance						
Expenditure Total:	7,646,188	8,104,162	9,858,099	11,746,401	11,594,008	12,704,466

GENERAL FUND SUMMARY REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Sales, Property, Utility, & Use Taxes	4,497,214	5,060,489	5,694,479	5,835,000	6,398,000	6,570,000
Planning, Building, & Engineering Fees	1,610,468	2,214,940	3,012,330	2,082,550	3,524,700	3,075,550
Class B & C Road Funds	788,425	887,607	1,104,598	1,100,000	1,276,200	1,300,000
Charges For Services	(1,256)	3,936	-	-	-	-
Sport Recreation Fees	172,929	108,414	132,387	110,600	115,475	117,600
Fines & Forfeitures	346,223	283,932	129,689	126,000	128,080	124,500
Miscellaneous	811,454	997,095	603,816	355,575	487,512	440,775
Intergovernmental/Grants	11,258	26,055	195,933	10,000	10,000	14,932
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	872,582	979,095	(942,405)	1,981,429	(129,165)	1,061,109
Revenue Total:	9,109,296	10,561,563	9,930,826	11,601,154	11,810,802	12,704,466

GENERAL FUND BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(439,633)	908,062	(111,565)	(145,248)	216,794	0
Fund Balance (Deficit)- Beginning:	2,602,459	2,162,826	3,070,888	2,959,323	2,959,323	3,176,117
Use of Fund Balance Reserve:				(848,975)	-	-
Fund Balance (Deficit)- Ending:	2,162,826	3,070,888	2,959,323	1,965,100	3,176,117	3,176,117

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	6.00	6.00	6.00	6.00	6.00	6.00
Appointed	3.00	3.00	3.00	3.00	3.00	3.00
Full-time	36.45	34.90	34.86	42.56	42.56	45.54
Part-time/Seasonal	11.03	13.19	14.28	17.46	17.46	18.40
FTE Total:	56.48	57.09	58.14	69.01	69.01	72.94

GENERAL FUND EXPENDITURES BY DEPARTMENT FY 2019



GENERAL FUND REVENUES

GENERAL FUND REVENUE OVERVIEW

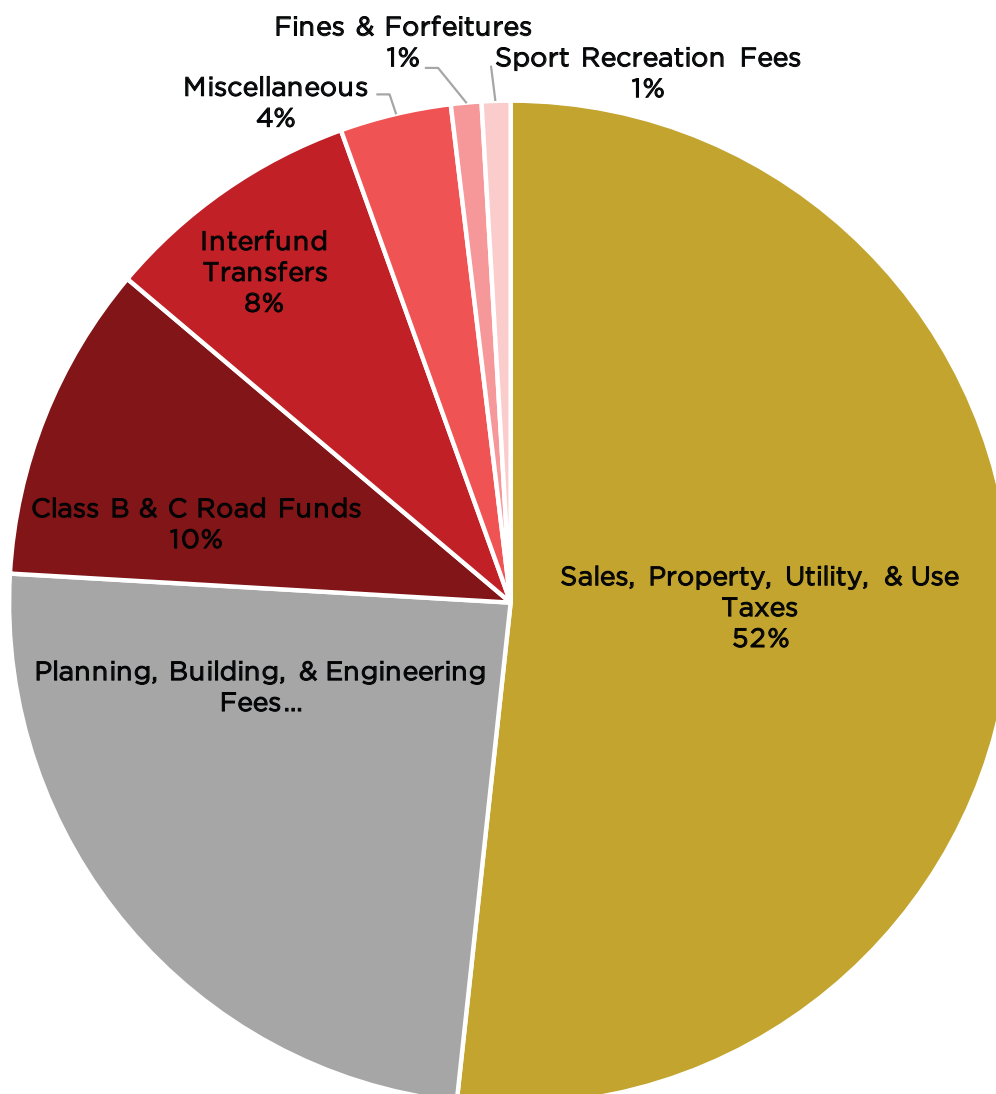
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as sales tax, property tax, vehicle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

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

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



GENERAL FUND REVENUES BY SOURCE FY 2019



GENERAL FUND REVENUE CATEGORIES

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

GENERAL FUND REVENUES

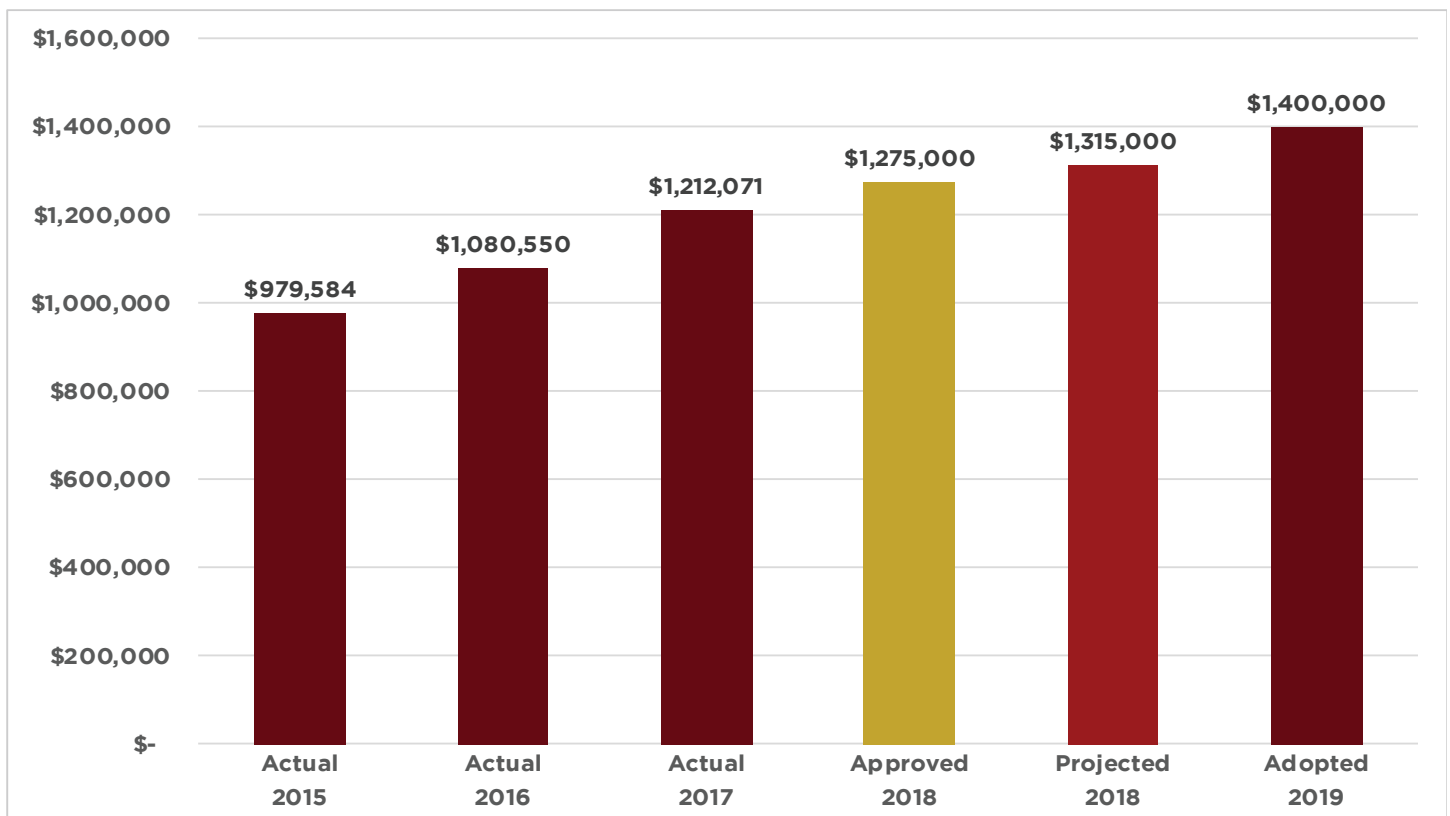
GENERAL FUND REVENUE SOURCES

Property Tax

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

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

YEAR-OVER-YEAR PROPERTY TAX REVENUES



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



PROPERTY TAX BREAKDOWN

Home

Assessed Value	\$100,000	\$200,000
Taxable Value (55%)	\$55,000	\$110,000

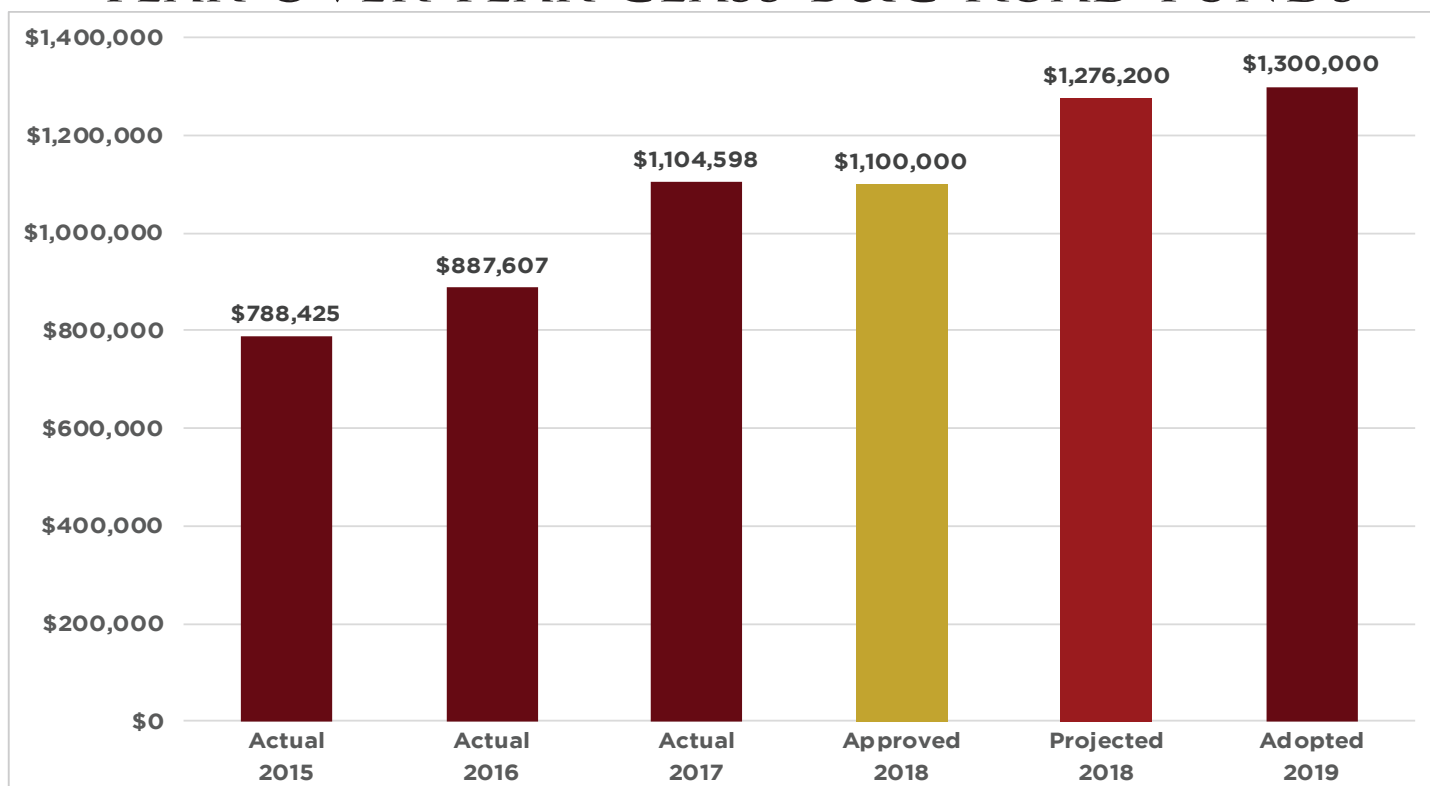
Schools	0.7033%	\$387	\$774
Fire	0.1836%	\$101	\$202
City	0.0924%	\$51	\$102
County	0.0732%	\$40	\$80
Water	0.0400%	\$22	\$44
Fees	0.0179%	\$10	\$20

Total	1.1104%	\$611	\$1,222
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B&C Funds/Intergovernmental/Grants

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

YEAR-OVER-YEAR CLASS B&C ROAD FUNDS

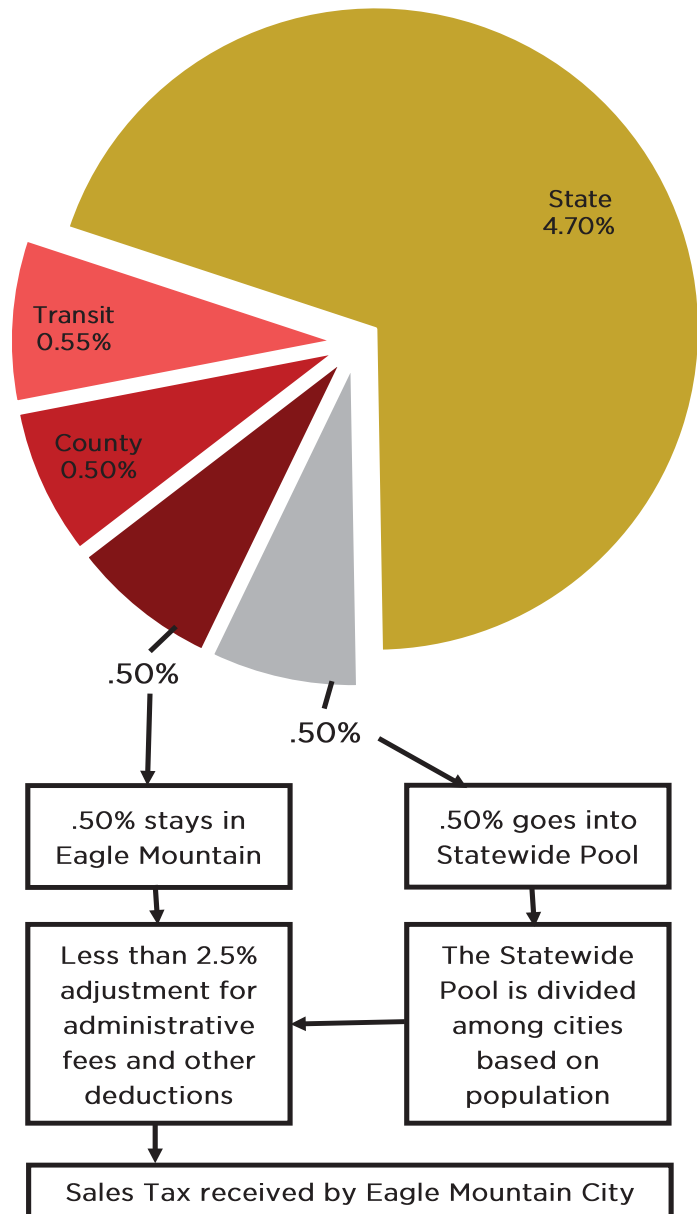


GENERAL FUND REVENUES

Sales and Use Tax

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

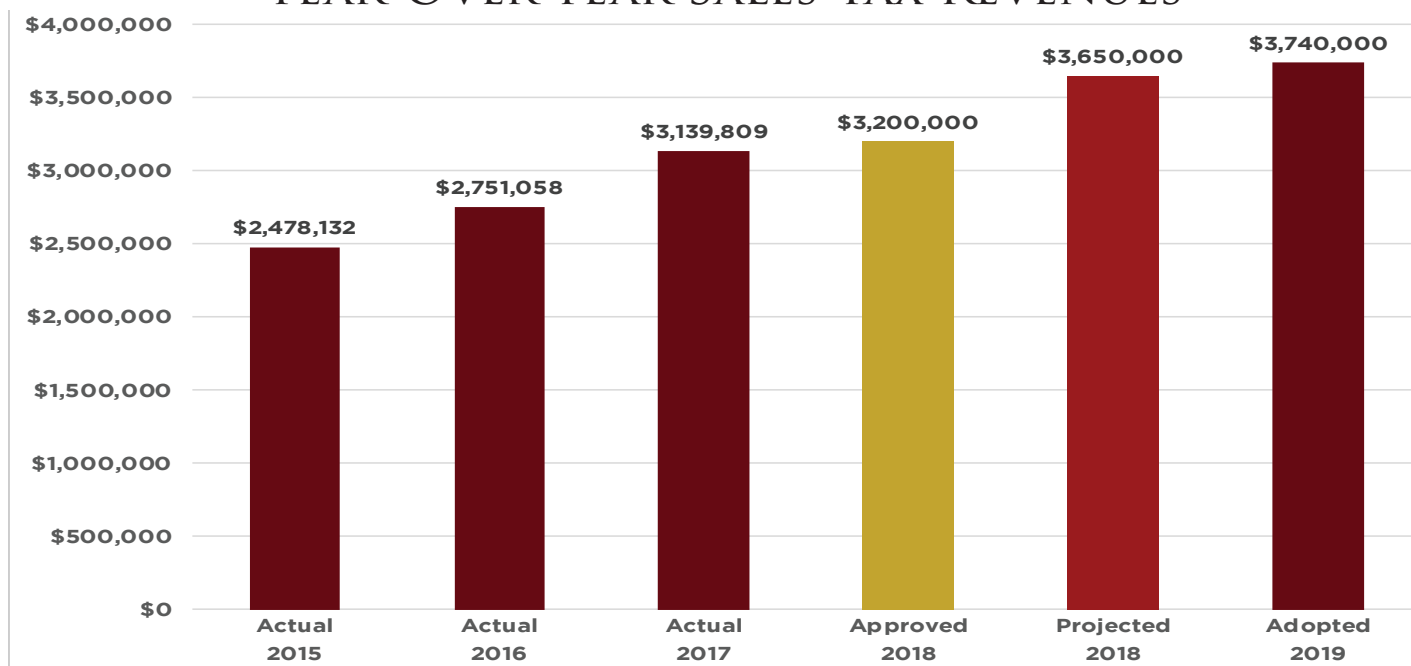
Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$3.74 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size (see chart to right).



This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 29% of all General Fund revenues for FY 2019 approved projections. Projections expect that the economy will continue to grow slightly. The City continues to forecast conservatively, however, which is evident from last year's sales tax being \$450 thousand more than the initial approved budget. The two factors that played the largest role in the change are (1) increases in local businesses and consumer spending and (2) increases in city population.



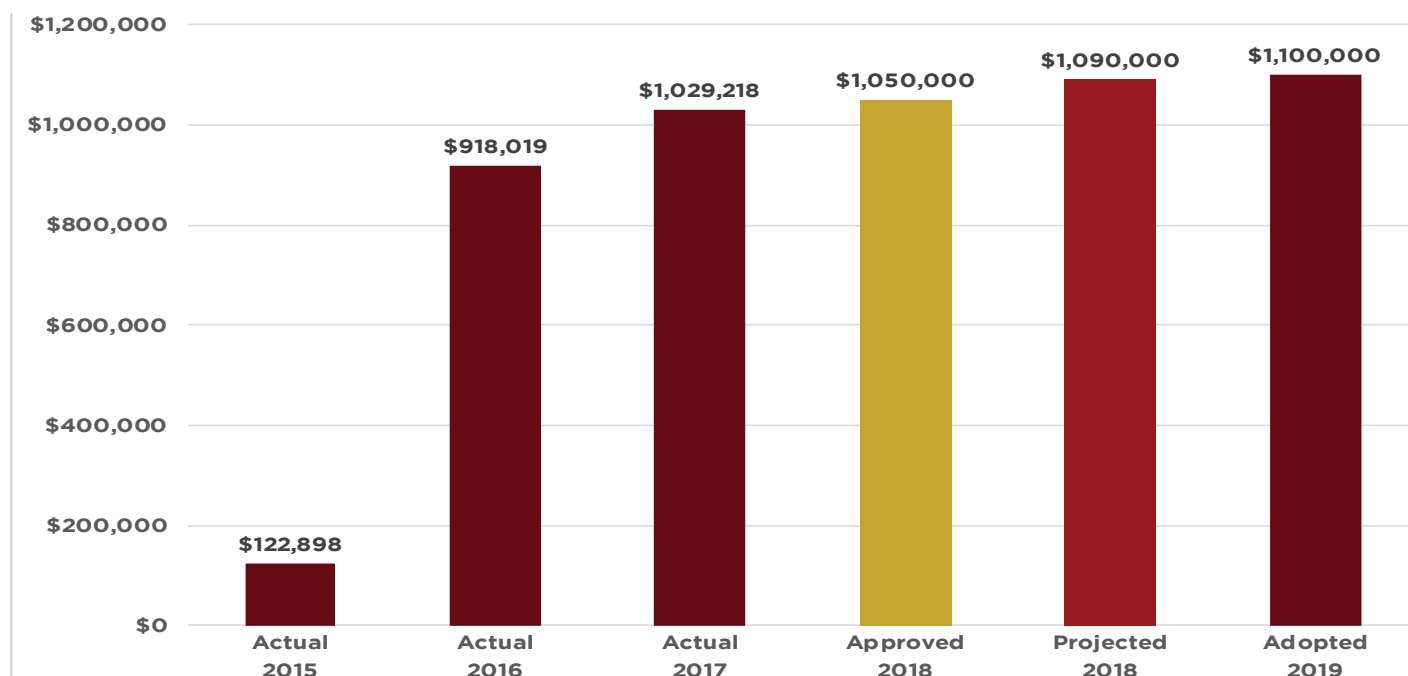
YEAR-OVER-YEAR SALES TAX REVENUES



Utility Franchise Fees

State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since utility tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Revenue in this category has steadily increased each year due to increased commercial and residential development. The large jump from FY 2015 to 2016 is due to the sale of the City's gas and electric utilities, which are now rolled into one municipal utility charge line item.

YEAR-OVER-YEAR UTILITY FRANCHISE FEE REVENUES

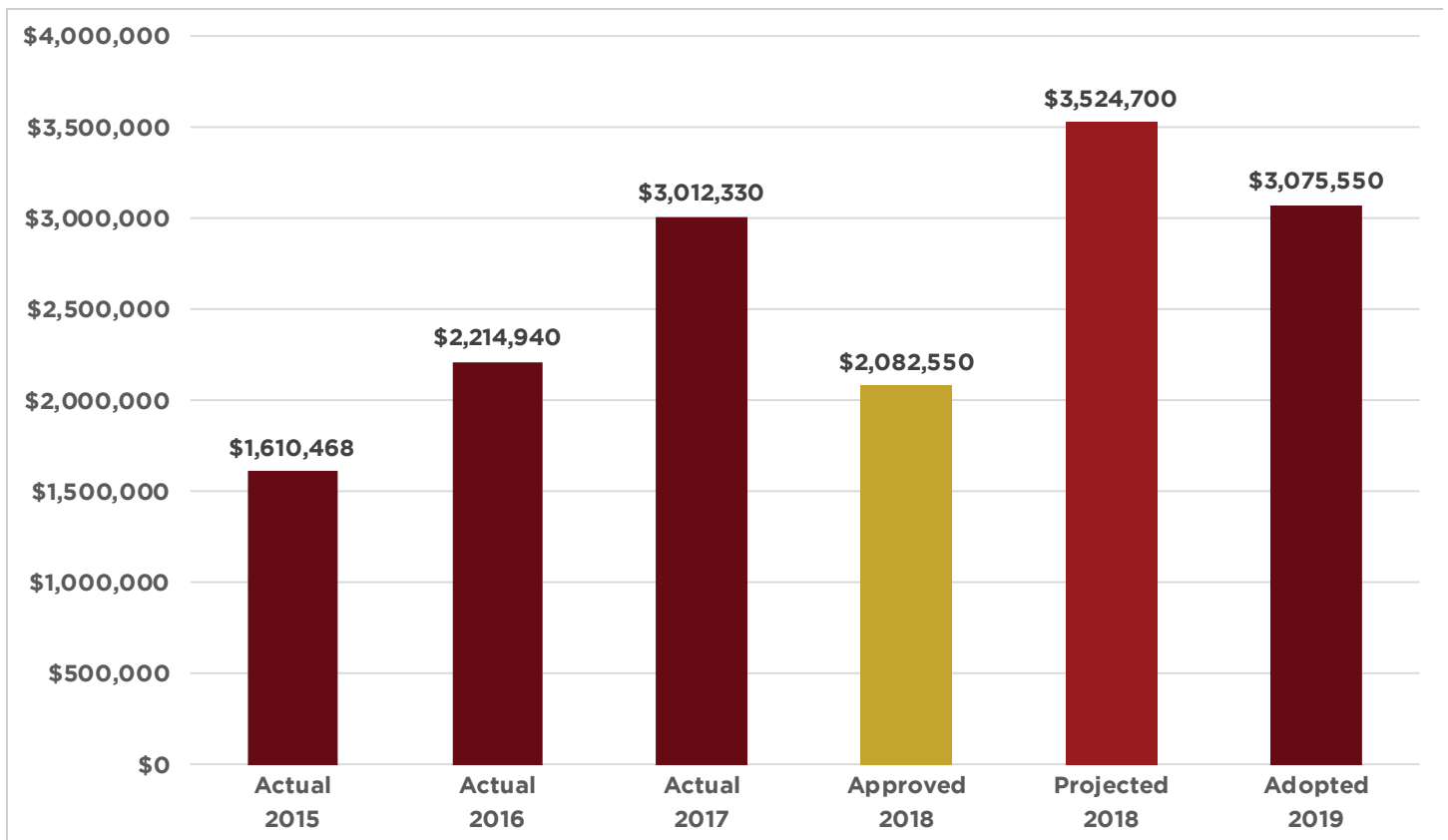


GENERAL FUND REVENUES

Planning, Building, & Engineering Fees

This revenues category consists of various permits and license requirements established by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$1.55 million in FY 2019. Other components include building plan check revenue, expected to be \$675 thousand, and plat fees, expected to total \$225 thousand. Revenues have grown steadily over past years, although this fiscal year, revenues are projected to slightly decrease. The City continues to see a strong housing and construction market.

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



Fines and Forfeitures

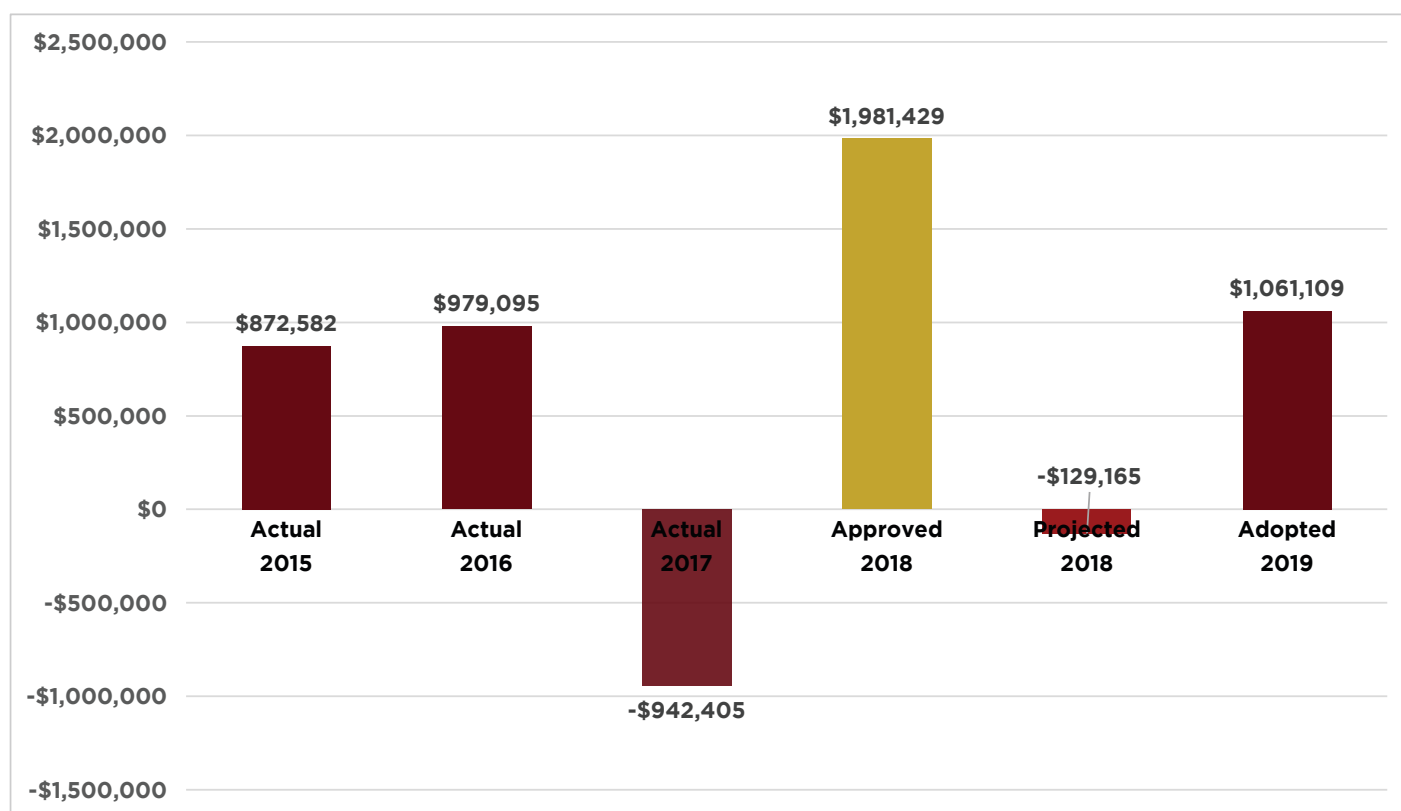
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2019, revenue from this category is proposed to be \$124,500. This revenue source is primarily comprised of late fees, which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



General Fund Transfers

General Fund transfers are transfers from one fund (such as the Water Fund) into the General Fund. These transfers mostly consist of administrative charges. Administrative charges are reimbursements for work done by General Fund employees for other funds. For example, if the Finance Director handles calls about water billing, the water utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2019, General Fund transfers will increase by over \$1 million from the projected 2018 amount.

YEAR-OVER-YEAR GENERAL FUND TRANSFERS



Recreation Fees & Miscellaneous Revenues

Recreation fees are charges to citizens for participation in various recreation programs put on by the City. The recreation programs include volleyball, softball, basketball, flag football, soccer, baseball, and more. Recreation fees are expected to be \$117,600. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2019, miscellaneous revenues are estimated at \$440,775.

GENERAL FUND REVENUE DETAILS

Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
31116 Property Taxes	979,584	1,080,550	1,212,071	1,275,000	1,315,000	1,400,000
31121 Property Taxes (Delinquent)	1,829	1,861	1,934	5,000	2,000	2,000
31300 Sales/Use Taxes	2,478,132	2,751,058	3,139,809	3,200,000	3,650,000	3,740,000
31410 Water Utility Fee	(359)	15	(63)			
31411 Electric Utility Fee	422,221	(1,280)	(444)			
31412 Gas Utility Fee	197,685	(1,383)	(226)			
31415 Municipal Energy Tax	122,898	918,019	1,029,218	1,050,000	1,090,000	1,100,000
31420 Motor Vehicle Fee-In-Lieu	109,683	116,851	116,096	120,000	156,000	138,000
33470 Utah State Telecom Fee	185,541	194,799	196,083	185,000	185,000	190,000
35100 BB Deferred Revenue - Sales Tax						
35105 BB Deferred Revenue - Franchise Tax						
Total:	4,497,214	5,060,489	5,694,479	5,835,000	6,398,000	6,570,000

PLANNING, BUILDING, ENGINEERING FEES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
32100 Business Licenses	19,587	18,987	19,985	20,000	20,000	20,000
32214 Permits-Signs	150	450	100	400	400	400
32220 Conditional Use	1,500	1,075	1,000	1,000	1,000	1,000
32311 Building Permits-Building	741,579	1,062,055	1,368,236	1,000,000	1,880,000	1,550,000
32316 Building Permits-Grading & Excavating	3,814	2,413	18,031	4,000	2,000	2,000
32320 Building Permit- Surcharge	1,488	2,125	2,725			
32330 Building Permit-Temporary Power Inspection	14,170	58,800	78,700	60,000	90,000	75,000
32340 Building Fast Track Fees	15,600	5,200	32,400	10,000	67,600	50,000
34121 Processing Fee-Recording Legal Docs	16,055	18,327	22,800	20,000	26,500	25,000
34124 Building Permits Clerical Fees	5,000					
34218 Dev Fees-Subdivision Inspections	321,966	282,975	404,718	215,000	400,000	400,000
34512 Building Permits-Plan Check	414,519	556,521	673,470	525,000	745,000	675,000
34513 Building Permits-Plan Check (Solar)		16,696	56,970	42,000	52,000	42,000
34513 Building Permits-Plan Check (Commercial)				10,000		10,000
34515 Dev Fees-Plat Fees	107,462	189,217	217,240	175,000	240,000	225,000
34516 Dev Fees-Zoning and Subdivision	200	100	100	150	200	150
34517 Dev Fees-Annexation						
34550 Construction Inspection Fees	(26,310)					
39725 Dev Contribution - Street Lights	(26,310)		116,856			
Total:	1,610,468	2,214,940	3,012,330	2,082,550	3,524,700	3,075,550

CLASS B & C ROAD FUNDS	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
33460 Class B & C Road Funds	788,425	887,607	1,104,598	1,100,000	1,276,200	1,300,000
B&C Road Fund Balance						
Total:	788,425	887,607	1,104,598	1,100,000	1,276,200	1,300,000

CHARGES FOR SERVICES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
34320 Ambulance Services	(1,256)	3,936				
Total:	(1,256)	3,936	-	-	-	-

RECREATION	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
34704 Men's Volleyball		400				
34705 Adult Softball	3,491	1,758	3,780	4,000	9,025	4,000
34706 Women's Basketball	302			2,800	2,800	2,800
34707 Men's Basketball	1,508			2,800	2,800	2,800
34708 Flag Football				2,500	2,500	2,500
34709 Women's Volleyball		1,200	2,500	2,100	2,100	2,100
34710 Adult Volleyball	2,566	200	1,000	1,000	4,400	3,000
34711 Youth Sports	(617)	275	(1,028)		2,000	
34712 Adult Sports		1,880	420			
34713 Youth Soccer			3,340	3,200	3,200	3,200
34713 Youth Soccer (Fall)	40,932	7,411				
34714 Youth Baseball	36,298	33,251	61,800	3,200	3,200	3,200
34715 Youth Basketball	45,527	52,045	54,075	50,000	57,500	55,000
34717 Youth Soccer (Spring)	42,923	9,994				
34701 New Programs				5,000	5,000	5,000
34703 Pickleball			475	3,000	3,000	3,000
34702 Ultimate Frisbee				3,000	3,000	3,000
34718 CSSA Softball (Spring)			6,025	14,000	14,000	14,000
34719 CSSA Softball (Fall)				14,000	950	14,000
Total:	172,929	108,414	132,387	110,600	115,475	117,600

FINES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
35990 Utility Reconnect/Disconnect Fee	9,854	9,900	17,725	12,000	16,500	15,000
36010 Library Fines & Services	9,234	6,602	7,629	7,500	10,000	8,000
36020 Late Fees & Penalties	322,385	255,537	99,770	100,000	95,000	95,000
36030 Collection Fees		8,318	780	2,500	2,580	2,500
36080 Not Sufficient Funds (NSF) Fee	4,750	3,575	3,785	4,000	4,000	4,000
Total:	346,223	283,932	129,689	126,000	128,080	124,500



Fund 10- General Fund
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
33480 State Liquor Fund Allotment	14,442	16,693	21,930	22,000	19,065	20,000
34330 Fire Services	26,802	36,609	31,057	33,300	24,212	24,000
34520 Park Fee In Lieu	58,203	116,727	108,215	70,000	77,000	70,000
34525 Silverlake Trees	52,850	34,450	17,700			
34530 Landscaping Escrow		168,918				
34540 Community Improvement Fee	57,921	166,868				
34555 Banked Water Transfer Fee	1,250	1,500	1,250	1,500	1,500	1,500
33101 Economic Development Golf Sponsorship				4,500	4,500	5,000
34610 Pony Express Days Sponsorships	3,500	13,955	15,500	9,000	9,000	9,000
34612 Pony Express Days Revenue	7,390	500	(260)	500	500	500
34613 Pony Express Days Softball Tournament		(500)		500	500	500
34614 PED Adventure Ride			280			
34615 Miss Eagle Mountain Pageant Sponsorships				2,000	2,000	2,000
34616 Miss Eagle Mountain Pageant (Tickets)	14			900	900	900
34616 Miss Rodeo Pageant						
34617 Pony Express Days Dodgeball Tournament	62					
34618 Demolition Derby Sponsorships						
34619 Pony Express Days Baby Contest	50	80				
34620 Trick Or Treat Village			280	300	430	300
34621 Concert Tickets						
34622 Calf Scramble						
34623 Pancake Breakfast				500	500	500
34624 Carnival Wristbands	7,068	7,840	7,108	7,500	8,000	7,500
34625 Dutch Oven Cook-Off						
34626 Parade		1,180	1,170	1,000	1,000	1,000
34627 Vendor Booth		3,355	4,595	7,000	7,000	7,000
34628 Food Vendor Booth		1,725	2,500	2,100	2,100	2,100
34650 Special Event Permit				275	275	275
34655 Exceptional Kids Club						
34660 Community Leisure Program						
34665 EM City Merchandise			1,113	8,000	2,050	2,000
34671 Miss EM Pageant Revenue	2,266	1,189	2,197			
34680 Miscellaneous Events Revenue	150	620	2,012		5,000	
34722 RADWomen Fees						
34731 Use Fees- Parks and Public Parks		50	190			
34740 Concessions- Park and Recreation						
34890 Reimbursement- Miscellaneous		314,911	157,167			
34896 Reimbursement-Legal/Attorney						
34910 Services-Photo Copies	158	16	521		240	
35710 Cell Tower Lease	4,000	4,000	6,000	6,000	6,000	6,000
37010 Interest	37,385	77,288	192,017	150,000	285,000	250,000
37028 Proceeds from Sale of Fire Station 2	497,516					
37029 Gain on Sale of Assets						
37050 Sale-Maps/Publications	370	218	156	200	100	100
37060 Miscellaneous Donations						
37070 Rental Income	721	619	700	500	640	1,600
37075 Burn Permits						
37076 CPR Fire Misc. Income						
Lawsuit Settlement Revenue						
37090 Other Miscellaneous	36,392	25,302	27,162	25,000	25,000	25,000
39320 Library Donations	1,971	2,358	2,489	2,000	4,000	3,000
39330 Youth Council Fundraiser	240			500	500	500
39360 Senior Council Fundraiser	633	622	766	500	500	500
39720 Contributions - To Youth City Council	100					
Total:	811,454	997,095	603,816	355,575	487,512	440,775

INTERGOVERNMENTAL TRANSFERS/GRANTS	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
31150 EMS Ambulance Grant						
31163 Safety Grant - ULGT			2,500			
31165 UT Library & Technology Grant		22,250				
33120 JLUS Grant Reimbursement						
33400 Miscellaneous Grants			3,000			14,932
33425 Pony Express Trail Grant	11,258					
33433 State Parks & Trails Grant			190,433			
33441 JLUS Grant Reimbursement						
33448 CLEF Grant						
33450 Library Grant						
33447 EMP Grant				10,000	10,000	
33495 Cemetery Grant		3,805				
Total:	11,258	26,055	195,933	10,000	10,000	14,932

GENERAL FUND REVENUE DETAILS

Fund 10- General Fund Revenue Detail (Continued)

IMPACT FEES/EQUITY BUY IN	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Storm Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
Total:	-	-	-	-	-	-

INTERFUND TRANSFERS	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
37151 Due From-Water	247,538	308,155	401,970	411,112	411,112	443,479
37152 Due From-Sewer	242,698	305,021	398,086	406,392	406,392	438,403
37153 Due From-Electric	165,716					
37155 Due From-Gas	157,444					
37157 Due From-Solid Waste	36,246	22,162	58,568	59,675	59,675	62,858
37158 Due From Golf Fund				53,611	56,675	
37159 Due From-Storm Drain	37,227	34,049	59,335	60,853	60,853	66,370
37171 Due From SID 98-1		333,208				
37172 Due From-AA 2013-1	15,000	20,000	20,000	20,000	20,000	20,000
37174 Due From-AA 2000-1	30,000	30,000	30,000	30,000	30,000	30,000
38060 Due From Fund 60	(60,000)			100,811	83,351	
37116 Due From Public Safety Impact Fee Fund			91,023			
Due To Fund 51 (Water)			(65,934)			
Due To Fund 54 (Fleet)						
Due To Fund 58 (Golf Course)			(12,018)			
Due To Fund 60 (Economic Development)		(72,000)	(72,000)			
Due To Cemetery Fund	713	(1,500)	(5,000)	(10,000)	(10,000)	
Due To General Fund Capital Projects Fund			(1,846,435)		(1,247,223)	
Fund Balance Adjustment (Use of Fund Balance Reserve)				848,975		
Total:	872,582	979,095	(942,405)	1,981,429	(129,165)	1,061,109

PERFORMANCE MEASURES EXPLAINED

This year, we are transitioning our performance measurements in an effort to make them more useful in informing City Administration how each department is functioning. Performance measures should help City Administration make decisions regarding departments' need for improvement or additional personnel. Listed on each department page are their previous performance measures for reporting purposes. Each of these tables will have an "n/a" specified in the 2019 column, since we are no longer using the old performance measures.

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

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

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

GENERAL FUND DEPARTMENTS

The following section will include a thorough look into the various departments that are financially grouped within the General Fund. This means that the revenues for each of these departments are pooled into the General Fund, and the expenditures from each of the following departments will be funded by the General Fund. Unlike Special Revenue Funds, the revenues from a department do not necessarily equal the expenditures for the department. This allows the City to maintain departments that may be more costly to operate. This section will include department accomplishments, organizational and personnel descriptions, and detailed expenditure analysis. For each department (excluding contracted services), we will also include our previous performance measurements based on the city objectives defined in the Budget Message. New performance measurements for each department are included together at the end of this section.



ATTORNEY

Mission

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

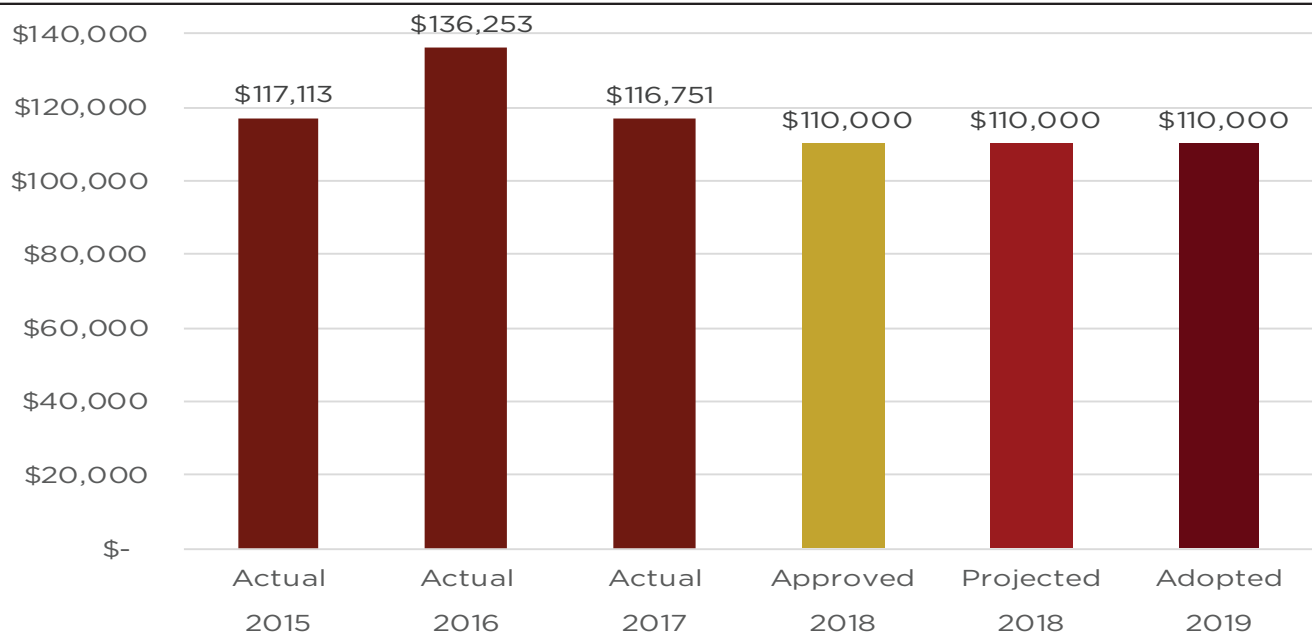
Department Description

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



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

YEAR-OVER-YEAR ATTORNEY DEPARTMENT EXPENDITURES



ATTORNEY

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget stayed the same.

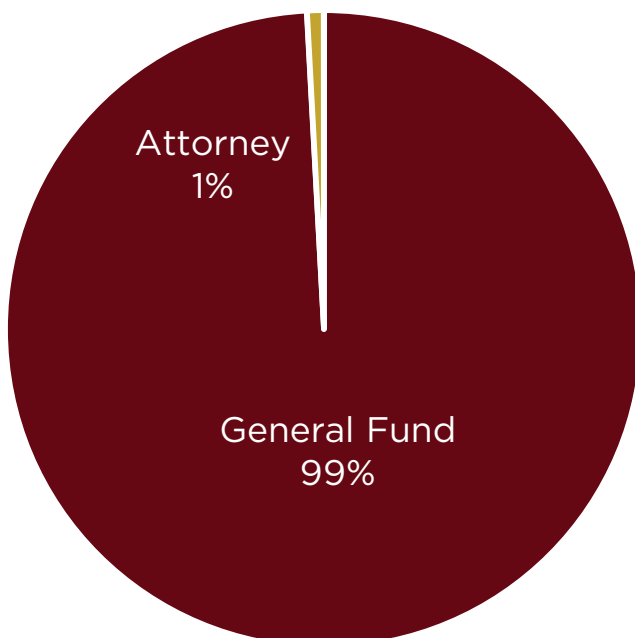
Personnel Services - There is no personnel budget for this department. A legal attorney is contracted from Cohne Kinghorn law firm to cover the City's legal needs.

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

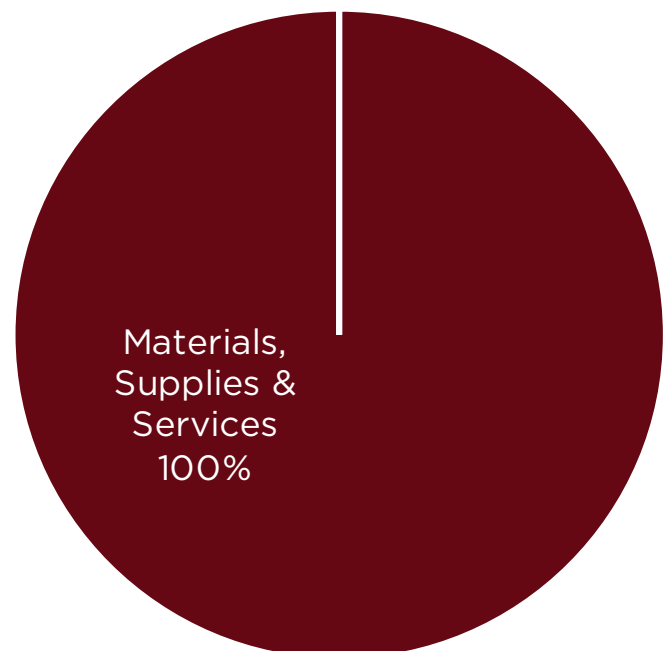
Materials, Supplies & Services - The entirety of the budget consists of this category.

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

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	117,113	136,253	116,751	110,000	110,000	110,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	117,113	136,253	116,751	110,000	110,000	110,000
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	117,113	136,253	116,751	110,000	110,000	110,000
Revenue Total:	117,113	136,253	116,751	110,000	110,000	110,000
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
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 11- Executive
Department 41220- Attorney Detail

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
4121 Attorney Fees	117,113	136,253	116,751	110,000	110,000	110,000
2321 Travel & Training						
4531 Professional & Technical Services						
Total:	117,113	136,253	116,751	110,000	110,000	110,000
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

BUILDING

Mission

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

Department Description

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



Ensuring that buildings and houses are safe.

Accomplishments:

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

Goals:

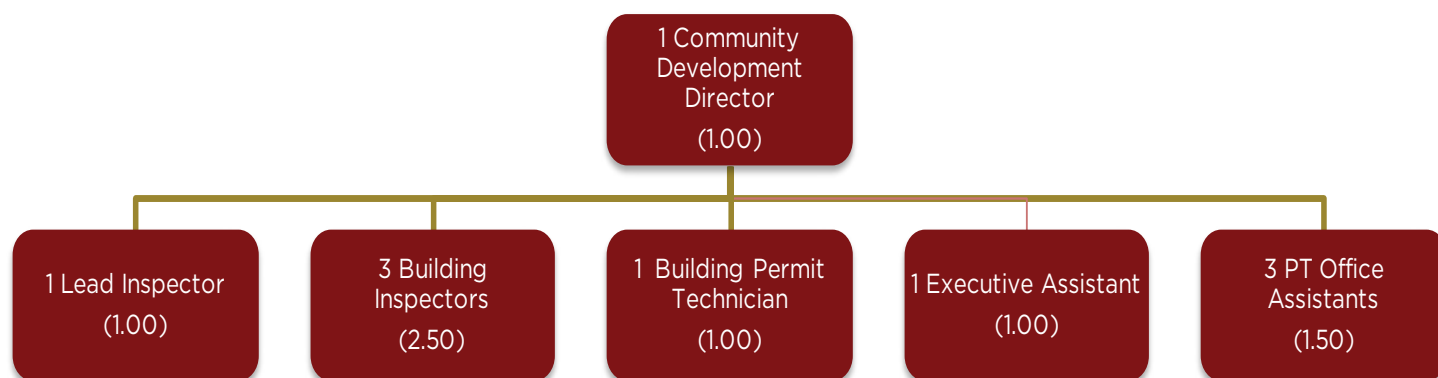
- Complete all single-family residential plan reviews within 14 business days

Building Department Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective:	Improve Customer Service & Public Image				
Department Objective:	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.28	3.35	3.16	n/a
City Objective:	Provide High Quality Services				
Department Objective:	Become more efficient by minimizing reinspections				
2.1	Begin tracking reinspections	Y	Y	Y	n/a
2.2	Begin to measure City review time for building permits	Y	Y	Y	n/a
2.3	Begin to track the number of Certificates of Occupancy	Y	Y	Y	n/a



BUILDING DEPARTMENT ORGANIZATION



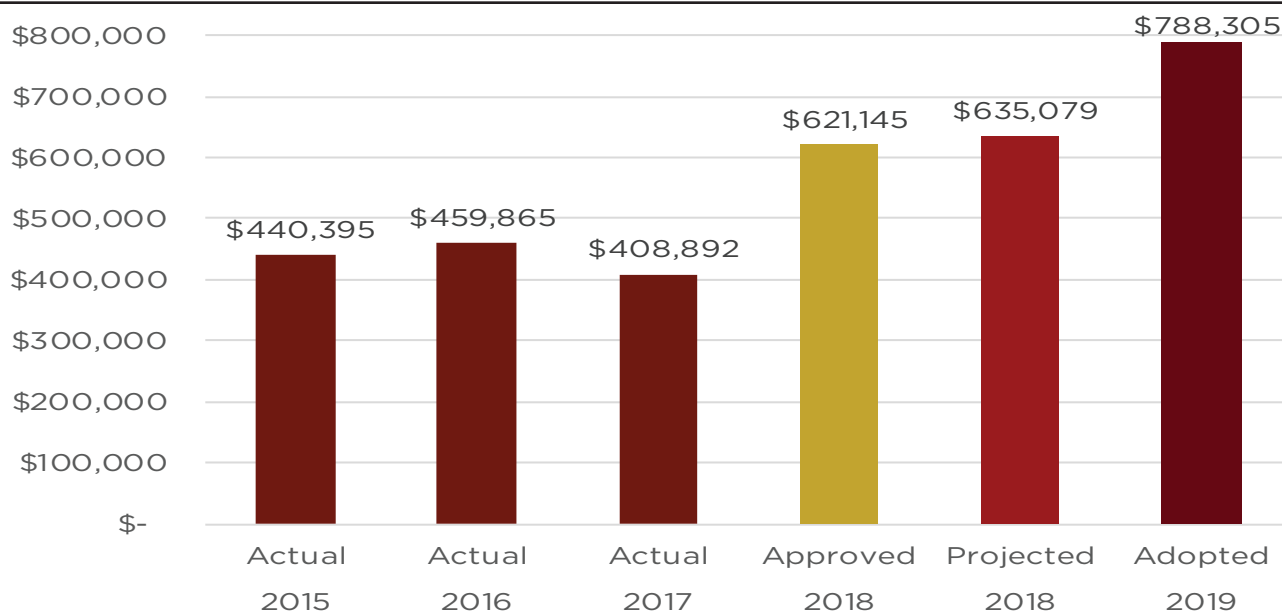
Building

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

BUILDING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2019 increased 1.93 (6.26 in FY 2018 to 8.19 in FY 2019).

BUILDING DEPARTMENT EXPENDITURE TRENDS



BUILDING

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 27%.

Building

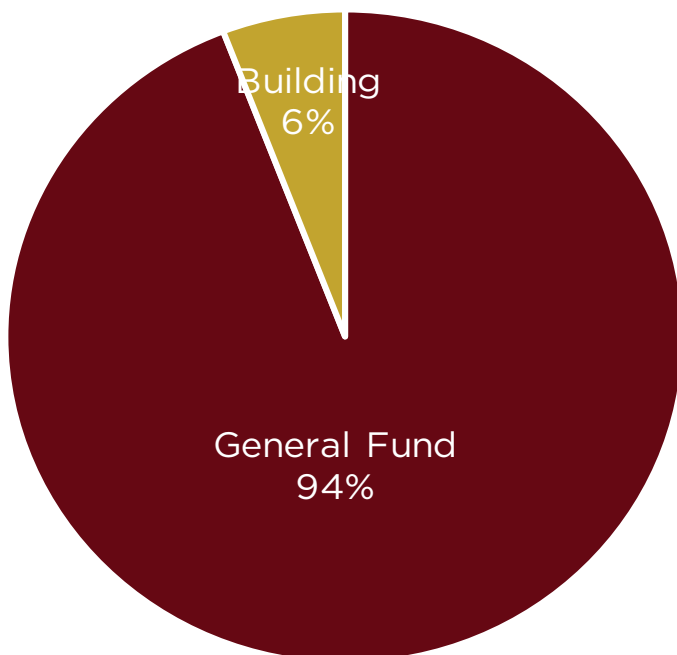
Personnel Services - Due to higher costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have increased (\$120,393).

Interfund Transactions - This fund increased due to fleet fund transfers (\$43,980).

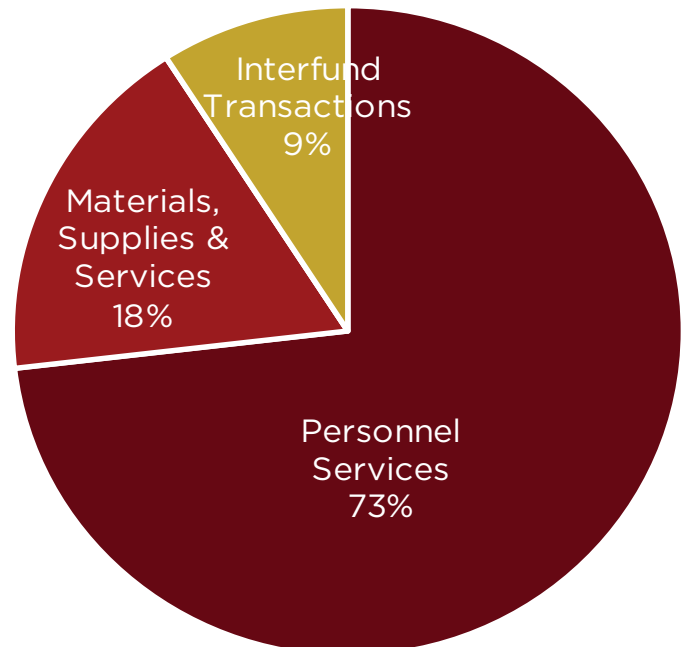
Materials, Supplies & Services - The difference between budget years increased due to increased travel and training costs (\$2,786).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	416,015	435,739	261,808	456,380	470,314	576,773
Materials, Supplies & Services	3,240	4,300	127,258	136,950	136,950	139,736
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	21,140	19,826	19,826	27,815	27,815	71,796
Expenditure Total:	440,395	459,865	408,892	621,145	635,079	788,305
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	440,395	459,865	408,892	621,145	635,079	788,305
Revenue Total:	440,395	459,865	408,892	621,145	635,079	788,305
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.50	5.00	4.00	5.00	5.00	6.00
Part-time/Seasonal		1.23	1.25	1.26	1.26	2.19
FTE Total:	5.50	6.23	5.25	6.26	6.26	8.19

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	267,606	291,263	135,803	263,215	268,619	314,847
1112 Salaries - PT	14,071	21,200	28,723	32,393	47,436	61,444
1116 Fast Track Salaries		1,600	4,400			-
1211 Overtime	2,290	1,295	3,160		2,550	-
1242 Car Allowance	5,751	3,512				-
1300 Employee Benefits	16,515	14,209	11,241	16,319	19,314	19,521
1311 Bonus						
1321 Clothing Allowance			1,600	1,600	1,200	1,600
1511 FICA	872	1,314	1,787	525	2,972	3,810
1512 Medicare	4,167	4,591	2,488	4,286	4,611	5,456
1521 Retirement	46,349	40,240	21,622	44,750	44,059	58,152
1531 State Insurance Fund						
1541 Health Insurance	52,297	50,716	46,134	84,626	72,005	101,552
1545 Dental Insurance	4,211	4,105	3,622	6,011	5,419	7,213
1548 Vision Insurance	717	676	586	1,066	891	1,279
1561 Long Term Disability	1,167	1,017	643	1,588	1,238	1,900
Total:	416,015	435,739	261,808	456,380	470,314	576,773
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	197	1,741	669	1,250	1,250	2,255
2321 Travel & Training	1,192	1,011	2,220	4,900	4,900	6,281
2369 Meetings	39	68	94	300	300	450
2411 Office Expenses & Supplies						
2421 Postage						
2431 Uniforms & Clothing	1,342	1,145				
2513 Equipment Supplies & Maintenance	300	267	190	500	500	750
3111 Utilities						
4531 Professional/Technical Services	170		124,085	130,000	130,000	130,000
5002 Misc. Services & Supplies		69				
Total:	3,240	4,300	127,258	136,950	136,950	139,736
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay						
7211 Building & Bldg. Improvements						
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	21,140	19,826	19,826	27,815	27,815	71,796
Total:	21,140	19,826	19,826	27,815	27,815	71,796

COMMUNICATION

Mission

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

Department Description

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

Accomplishments:

- Public information and media relations for Facebook data center announcement
- Grand opening event for Wride Memorial Park Phase 1B
- Increased followers on social media and text/email subscriptions

Goals:

- Redesign of City website
- Update to City's media policy
- Development of city entrance monuments/digital signage/wayfinding project

Communication Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase public interaction and outreach campaigns				
1.1	Develop more relationships with community stakeholders such as schools, charitable organizations, boards, and other	Y	Y	Y	n/a
1.2	Continue Eagle Mountain merchandise line to build community pride and increase external awareness	Y	Y	Y	n/a
City Objective	Foster Community Involvement				
Department Objective	Provide more opportunities for volunteers to help with city projects				
2.1	Establish system to recruit and organize volunteers	N	Y	N	n/a
2.2	Develop recurring project list	Y	Y	N	n/a
City Objective	Provide High Quality Services				
Department Objective	Positive resolutions of community issues				
3.1	Increase Public Information rating in the Citizen Survey	3.7	3.8	3.8	n/a
3.2	Respond quickly to concerns by providing information or correcting misinformation	Y	Y	Y	n/a
3.3	Meet personally with involved parties as warranted	Y	Y	Y	n/a



COMMUNICATION

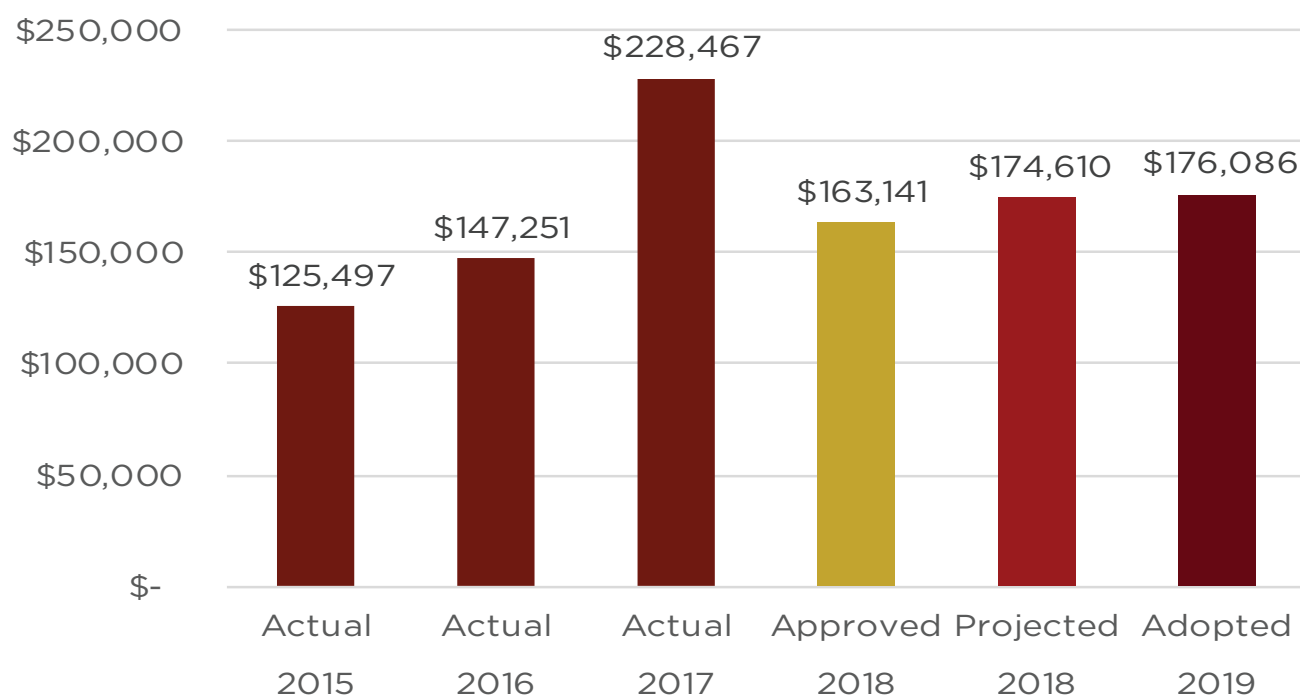
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



COMMUNICATION PERSONNEL CHANGES

There were no personnel changes.

COMMUNICATION EXPENDITURE TRENDS



COMMUNICATION

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 8%.

Personnel Services - Salary and benefits increased, leading to increase in personnel service expenditures (\$11,195).

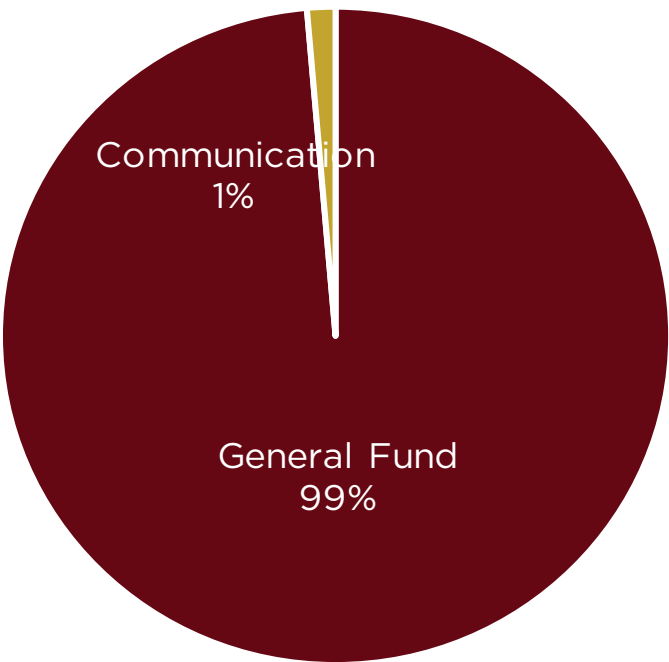
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Materials, supplies, and services expenditures increased due to increase in travel and training (\$1,750).

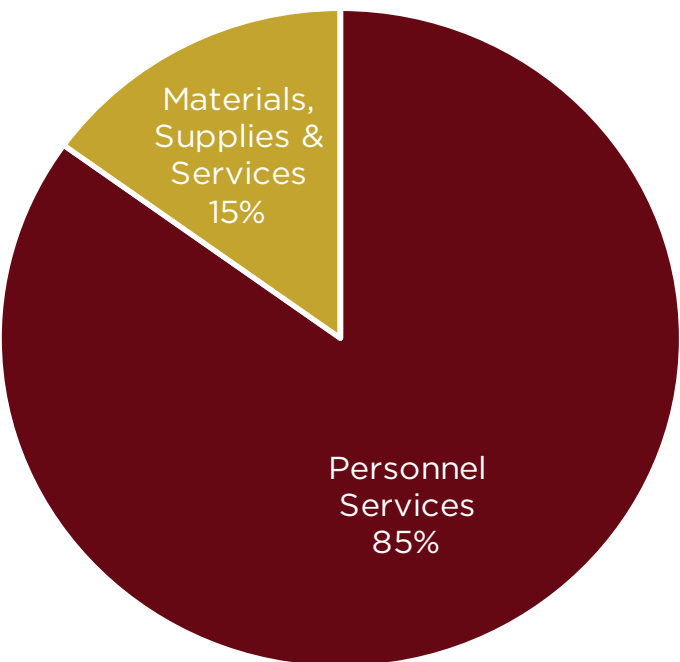
Capital Outlay - There are no capital outlay expenditures for this department.

C & C
Relations

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	108,643	113,900	139,976	138,391	149,774	149,586
Materials, Supplies & Services	16,855	33,351	88,491	24,750	24,836	26,500
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	125,497	147,251	228,467	163,141	174,610	176,086
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	125,497	147,251	228,467	163,141	174,610	176,086
Revenue Total:	125,497	147,251	228,467	163,141	174,610	176,086
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	1.00	1.00	1.00	0.93	0.93	0.93
Part-time/Seasonal			1.40	1.25	1.25	1.25
FTE Total:	1.00	1.00	2.40	2.18	2.18	2.18

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	70,683	73,359	75,357	71,461	78,458	76,217
1112 Salaries - PT	1,535	4,477	24,020	29,458	29,706	33,475
1115 Unemployment						
1211 Overtime			598		50	
1300 Employee Benefits	4,382	4,548	4,663	4,431	4,864	4,725
1511 FICA	95	278	1,526	1,826	1,844	2,075
1512 Medicare	1,012	1,099	1,382	1,463	1,534	1,591
1521 Retirement	13,055	13,549	13,837	12,356	14,492	14,077
1531 State Insurance Fund						
1541 Health Insurance	16,154	14,923	16,693	15,656	16,934	15,656
1545 Dental Insurance	1,245	1,207	1,331	1,112	1,312	1,112
1548 Vision Insurance	213	202	214	197	214	197
1551 HSA Admin Fees						
1561 Long Term Disability	268	258	355	431	366	460
Total:	108,643	113,900	139,976	138,391	149,774	149,586
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)	390	390	575	800	800	800
2321 Travel & Training	1,254	119	413	1,500	1,586	2,500
2369 Meetings			23	50	50	800
2421 Postage	15,020					
4531 Professional & Technical Services		1,128		2,400	2,400	2,400
4541 Printing and Mailing		15,233	2,126			
4561 Citizen Survey						
5003 Special Projects	190	810	10,533	12,000	12,000	12,000
5005 EM City Merchandise				8,000	8,000	8,000
5006 USP 20th Anniv. Celebration		15,671	74,820			
Total:	16,855	33,351	88,491	24,750	24,836	26,500
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

ECONOMIC DEVELOPMENT

Mission

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

Department Description

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



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

Accomplishments:

- Welcomed Facebook to Eagle Mountain business community
- Hosted 10th annual ED golf tournament
- Hosted Limitless Supercar Shoot-Out and Car Show
- Conducted inaugural business survey

Goals:

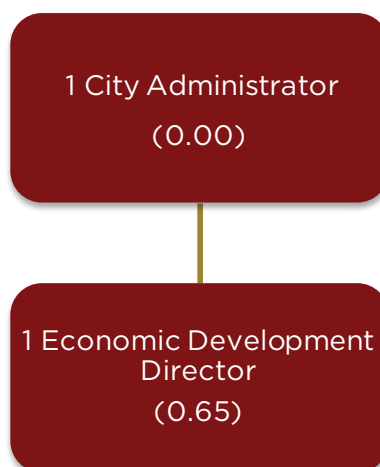
- Implement business expansion & recruitment program (BEAR)
- Develop economic development general plan
- Remove barriers to allowing in-home businesses to be successful

Economic Development Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Promote Economic Development				
Department Objective	Grow the City's economy by developing the commercial and industrial sectors				
1.1	Increase the number of jobs in Eagle Mountain	198	150	179	n/a
1.2	Increase the number of commercial businesses in Eagle Mountain	5	10	16	n/a
City Objective	Improve Customer Service and Public Image				
Department Objective	Improve the citizen's perception of the City's economic development efforts				
2.2	Increase Economic Development rating in the Citizen Survey	3.31	3.5	3.33	n/a



ECONOMIC DEVELOPMENT ORGANIZATION



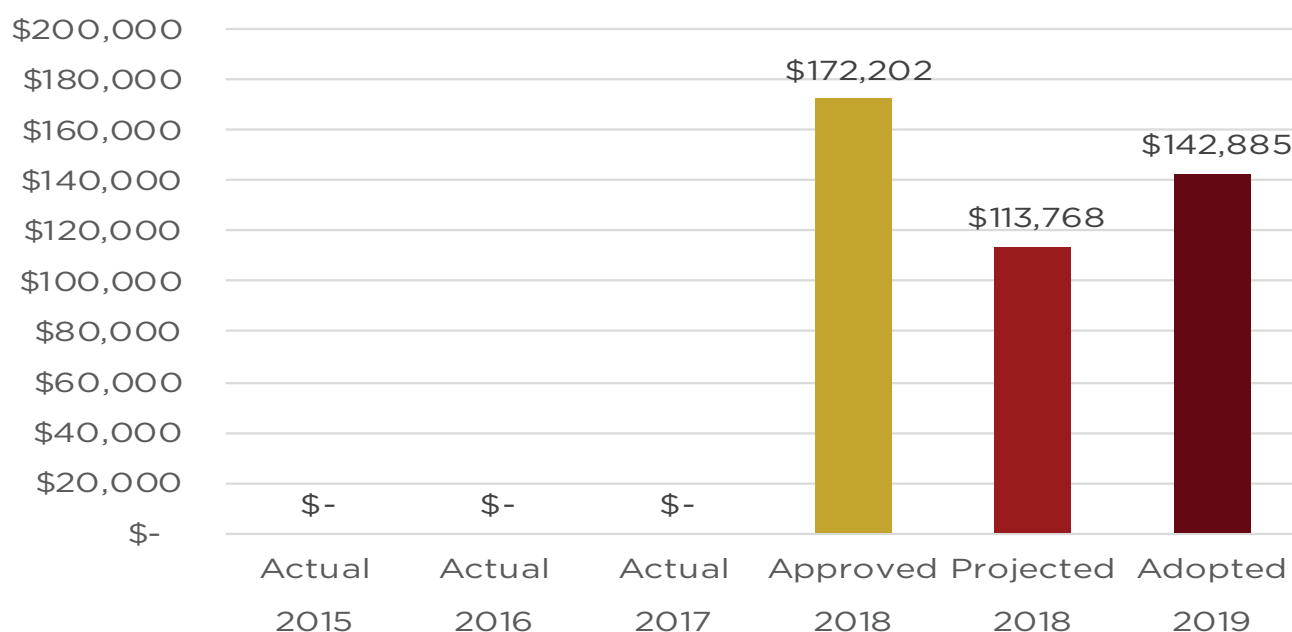
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

ECONOMIC DEVELOPMENT PERSONNEL CHANGES

There were no personnel changes.

Economic
Development

ECONOMIC DEVELOPMENT EXPENDITURE TRENDS



*This fund was moved from the Special Revenue Fund (originally titled the Business Incubator) to the General Fund in FY 2018. For information on history of the fund, see the Business Incubator page.

ECONOMIC DEVELOPMENT

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 17%.

Personnel Services - Full-time and part-time salaries, along with benefits increased this year. This resulted in an increase in personnel services (\$8,506).

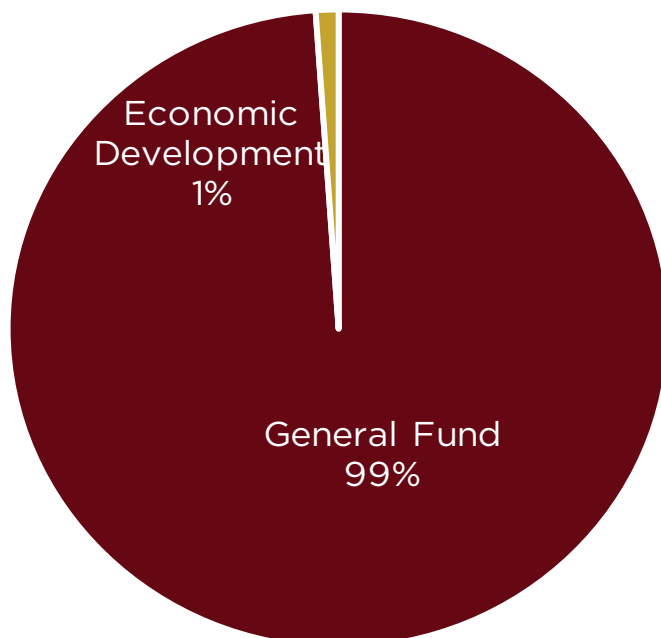
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Decreases in rental space and consulting fees led to materials, supplies, & service expenditures to decrease (\$37,823).

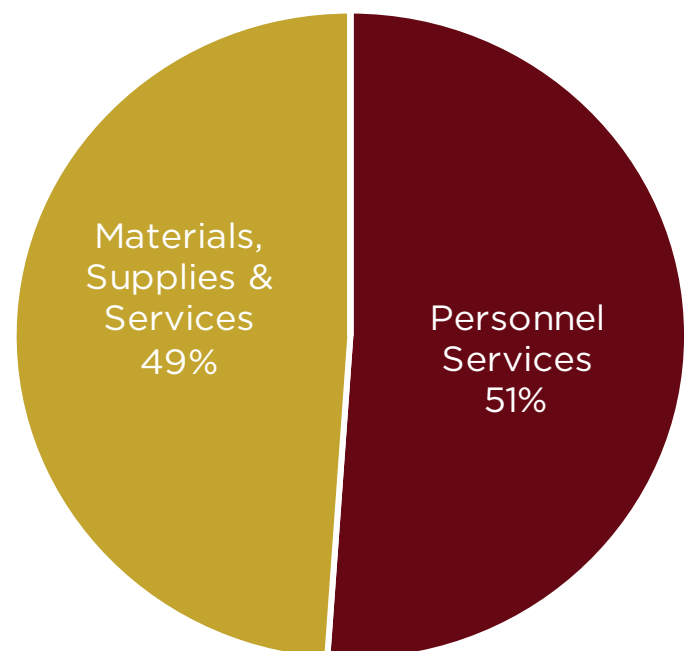
Capital Outlay - There are no capital outlay expenditures for this department.

Economic
Development

DEPARTMENT EXPENDITURES COM-
PARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	-	64,509	62,268	73,015
Materials, Supplies & Services	-	-	-	107,693	51,500	69,870
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	-	-	172,202	113,768	142,885
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	-	-	-	172,202	113,768	142,885
Revenue Total:	-	-	-	172,202	113,768	142,885
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time				0.65	0.65	0.65
Part-time/Seasonal						
FTE Total:	-	-	-	0.65	0.65	0.65

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries				41,498	40,290	48,210
1211 Overtime						
1300 Employee Benefits				2,573	3,142	2,989
1511 FICA						
1311 Bonus						
1512 Medicare				602	576	699
1521 Retirement				7,665	6,082	8,904
1531 State Insurance Fund						
1541 Health Insurance				11,001	10,992	11,001
1545 Dental Insurance				781	854	781
1548 Vision Insurance				139	140	139
1561 Long Term Disability				250	192	291
1999 Reserve For Pay Adjustments						
Total:	-	-	-	64,509	62,268	73,015
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (EDCU, Utah Alliance, IEDC)				9,300	9,300	3,670
2321 Travel & Training				12,200	12,200	10,700
2369 Meetings				1,500	1,500	1,500
4121 Attorney Fees						
4320 Consulting Services				3,000		
4812 Building Rent				53,193		
5780 Marketing Tools				23,500	23,500	14,000
6211 Insurance and Surety Bond						
6510 EM Chamber of Commerce						30,000
6522 Economic Development Events				5,000	5,000	10,000
Total:	-	-	-	107,693	51,500	69,870
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9110 Due To General Fund						
Total:	-	-	-	-	-	-

ENGINEERING

Mission

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

Department Description

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



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

Accomplishments:

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

Goals:

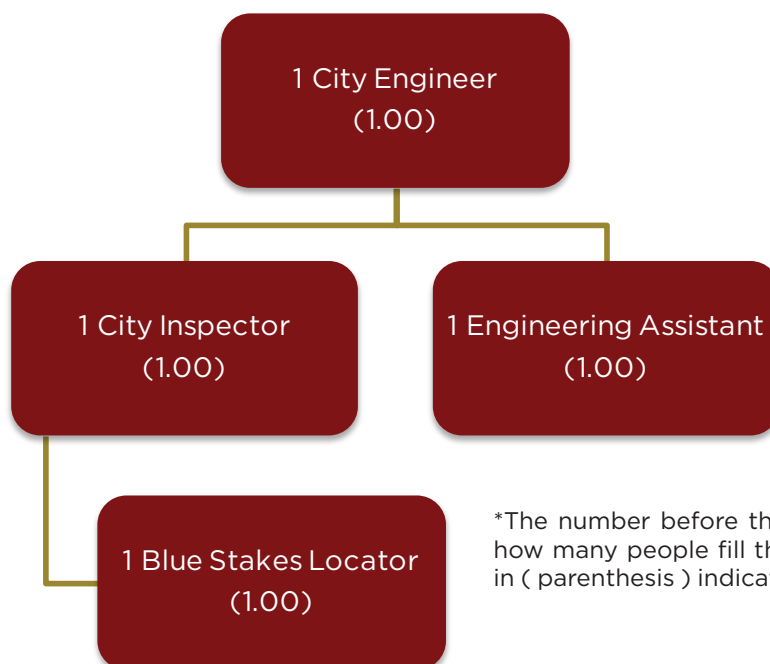
- Provide subdivision plan review redlines within 7 working days of submission

Engineering Department Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Update online maps in order to keep the public up-to-date				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	3	n/a	n/a
1.2	Update online maps 4 times per year	4	4	Y	n/a
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Hire the contractor that will do the best work for the least amount of money				
2.1	Get a minimum of 3 bids on all capital projects	N	Y	Y	n/a
City Objective	Provide Quality Services				
Department Objective	Increase Storm Water Pollution Prevention Plan (SWPPP) training and certifications				
3.1	Hold Storm Water Pollution Prevention Plan training at least 12 times annually	Y	Y	N	n/a



ENGINEERING DEPARTMENT ORGANIZATION



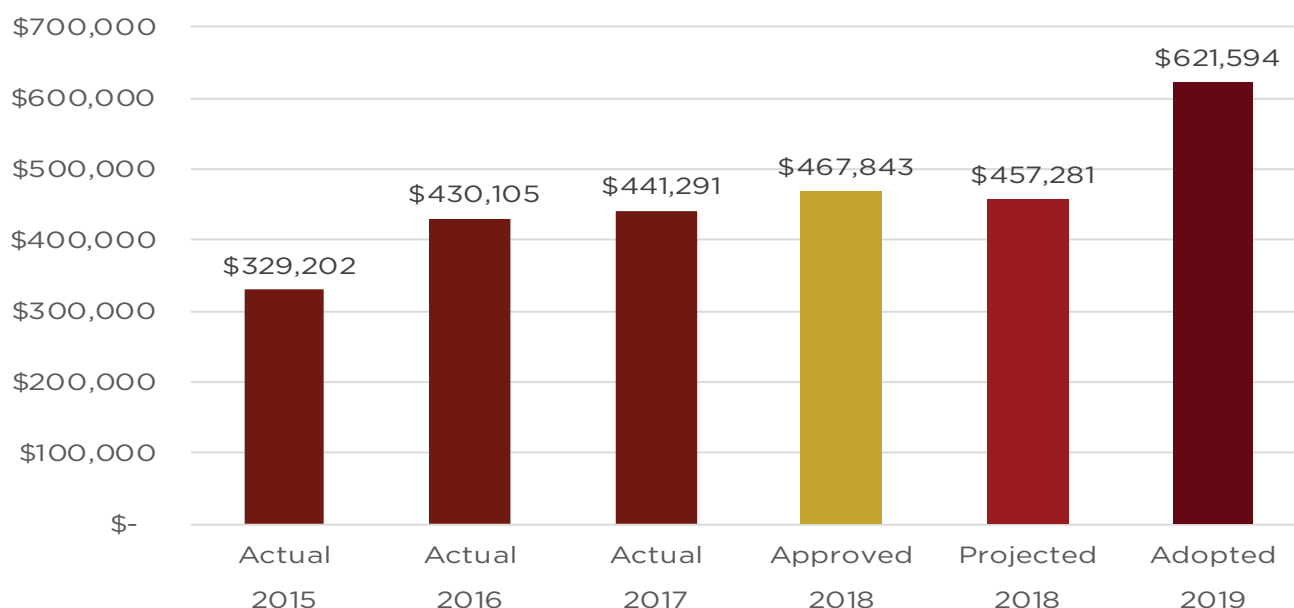
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Engineering

ENGINEERING DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

ENGINEERING DEPARTMENT EXPENDITURE TRENDS



ENGINEERING

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 33%.

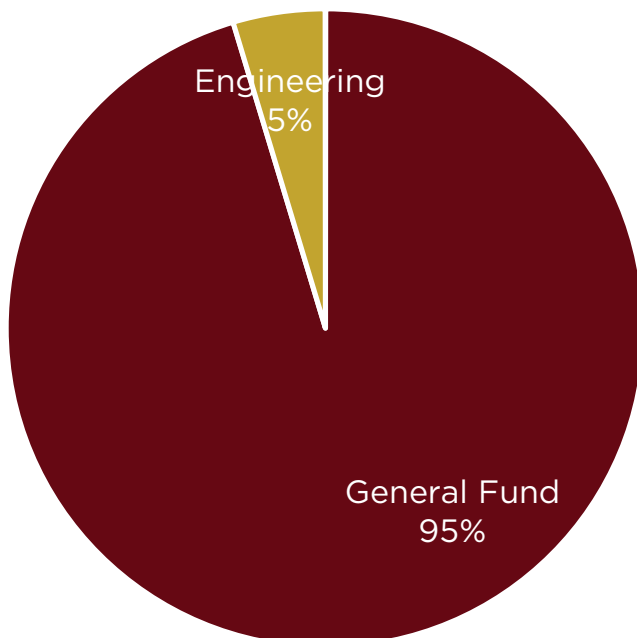
Personnel Services - There was no change in personnel service costs.

Interfund Transactions - An increase in fleet fund transfers caused this section to increase (\$3,251).

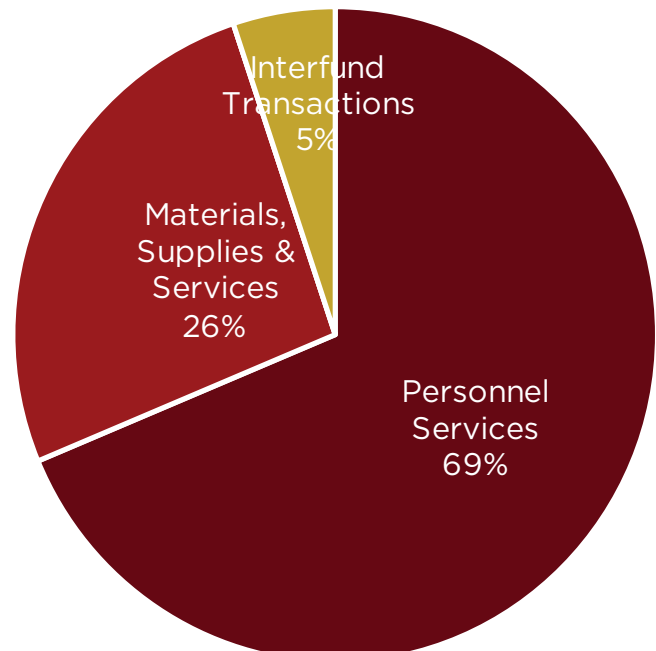
Materials, Supplies & Services - Inspections were contracted, increasing materials, supplies & services expenditures (\$150,500).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	254,243	381,298	413,278	427,028	416,466	427,028
Materials, Supplies & Services	50,600	12,076	4,374	12,200	12,200	162,700
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	24,359	36,731	23,639	28,615	28,615	31,866
Expenditure Total:	329,202	430,105	441,291	467,843	457,281	621,594
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	329,202	430,105	441,291	467,843	457,281	621,594
Revenue Total:	329,202	430,105	441,291	467,843	457,281	621,594
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.00	5.00	4.30	4.33	4.33	4.33
Part-time/Seasonal						
FTE Total:	5.00	5.00	4.30	4.33	4.33	4.33

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	159,802	245,873	261,901	269,653	262,176	269,653
1112 Salaries PT						
1211 Overtime	2,884	1,650	2,180		4,052	
1242 Car Allowance	1,898	5,053	5,717	4,500	5,700	4,500
1300 Employee Benefits	9,130	17,827	19,842	16,718	20,060	16,718
1311 Bonus						
1321 Clothing Allowance			1,200	1,400	1,200	1,400
1511 FICA						
1512 Medicare	2,342	3,568	3,827	3,910	3,856	3,910
1521 Retirement	28,489	40,612	42,692	49,805	42,906	49,805
1531 State Insurance Fund						
1541 Health Insurance	44,970	59,814	68,259	73,286	68,928	73,286
1545 Dental Insurance	3,384	4,991	5,548	5,205	5,468	5,205
1548 Vision Insurance	595	819	883	923	878	923
1561 Long Term Disability	749	1,092	1,229	1,627	1,242	1,627
Total:	254,243	381,298	413,278	427,028	416,466	427,028
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (UCEA, ASCE, SWIP, APWA)	518	250	420	850	850	850
2321 Travel & Training	3,203	2,257	1,569	3,000	3,000	3,500
2369 Meetings		22	39	300	300	300
2411 Office Expenses & Supplies	83		16			
2431 Uniforms & Clothing	1,069	1,556				
2513 Equipment Supplies & Maintenance	2,997	3,032	1,087	1,500	1,500	1,500
2523 Blue Stakes Supplies		961	1,243	6,550	6,550	6,550
2531 Mileage Reimbursement						
4320 Engineering Services	6,500					
4531 Professional/Technical Services	36,231	3,999				150,000
5002 Misc. Services & Supplies						
Total:	50,600	12,076	4,374	12,200	12,200	162,700
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment						
7412 Computer Equipment						
7414 GIS Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	24,359	36,731	23,639	28,615	28,615	31,866
Total:	24,359	36,731	23,639	28,615	28,615	31,866

EXECUTIVE

Mission

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

Department Description

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

The **Mayor's** role as chief executive officer consists of administering the budget, facilitating City Council meetings, external affair representation, and making appointments for council advisory boards and commissions. Additionally, the **Mayor** executes bonds, notes, contracts, and written obligations for the City.

The **City Administrator's** roles include overseeing day-to-day operations and executing policies and objectives of City Council.



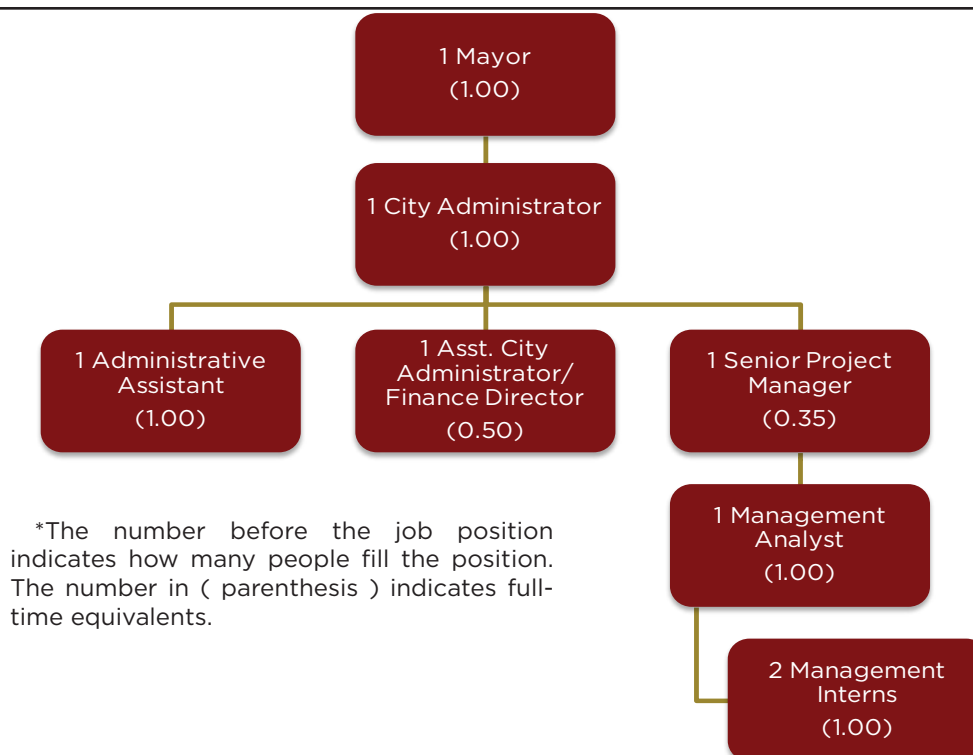
Ifo Pili, the City Administrator

Executive Department Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase citizen satisfaction by increasing quality of life for all Eagle Mountain citizens				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.48	3.8	3.4	n/a
1.2	Eagle Mountain has become a better place to live in the past five years	3.75	3.8	3.64	n/a
1.3	Effectiveness in making positive changes within the community	3.61	3.7	3.61	n/a
1.4	Eagle Mountain City administration has done a good job managing City affairs	3.62	3.8	3.59	n/a



EXECUTIVE DEPARTMENT ORGANIZATION

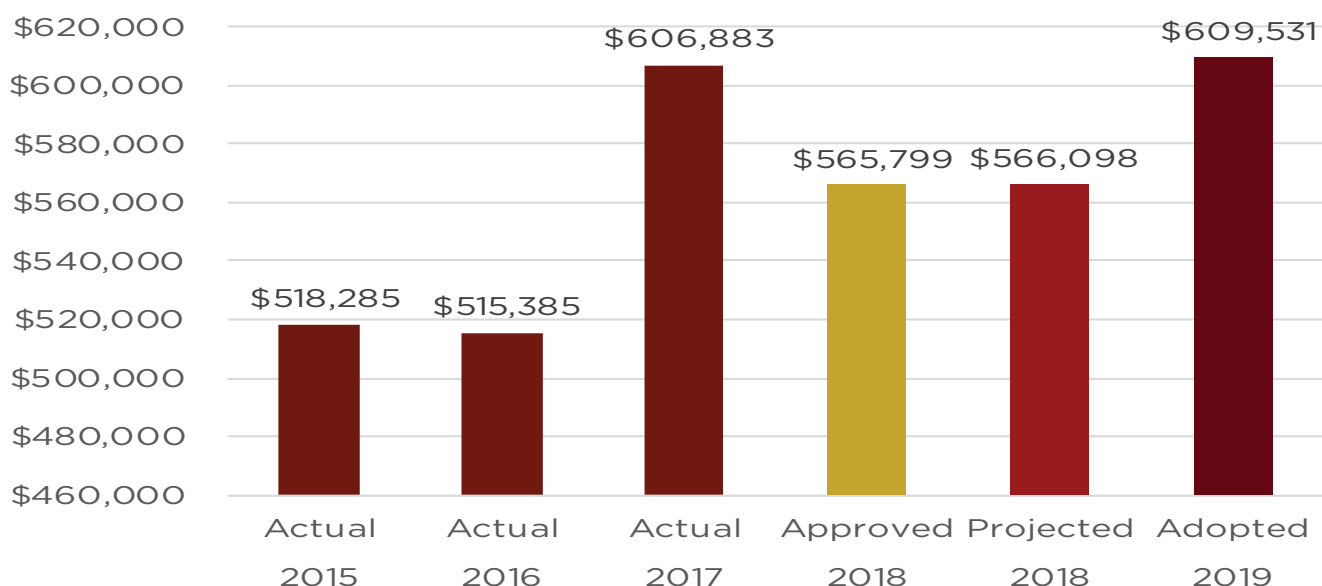


Executive

EXECUTIVE DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

EXECUTIVE DEPARTMENT EXPENDITURE TRENDS



EXECUTIVE

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 8%.

Personnel Services - Full-time and part-time salaries, along with benefits, increased this year. This resulted in an increase in personnel services (\$47,656).

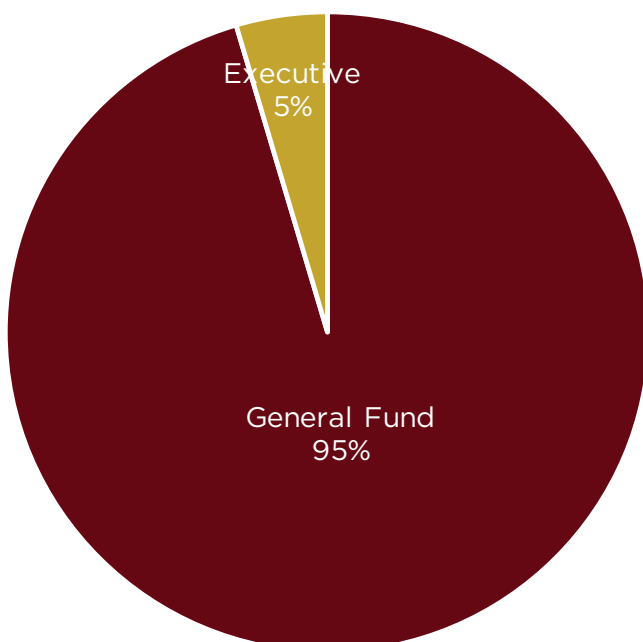
Interfund Transactions - Interfund transactions increased between fiscal years due to a transfer to fleet fund (\$4,704).

Materials, Supplies & Services - This category increased for travel and training (\$780).

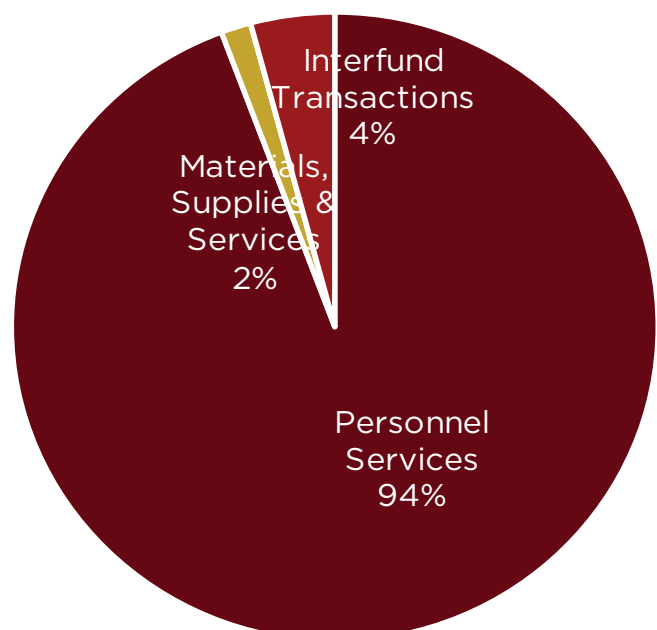
Capital Outlay - There are no capital outlay expenditures for this department.

Executive

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	483,349	481,322	580,383	527,115	527,413	574,770
Materials, Supplies & Services	8,536	9,193	7,401	8,400	8,400	9,180
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	26,399	24,871	19,099	30,285	30,285	25,581
Expenditure Total:	518,285	515,385	606,883	565,799	566,098	609,531
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	518,285	515,385	606,883	565,799	566,098	609,531
Revenue Total:	518,285	515,385	606,883	565,799	566,098	609,531
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	2.35	2.35	2.75	2.75	2.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	5.01	5.01	5.41	5.41	5.41	5.41

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	318,454	329,255	375,773	347,850	336,266	374,530
1111 Annual Leave Payout						
1112 Salaries - PT	15,017	13,395	12,911	20,592	30,700	20,592
1211 Overtime	472	499	263	2,000	2,422	2,000
1212 Wellness Benefit	100					
1242 Car Allowance	6,054	5,786	6,018	6,000	6,000	6,000
1300 Employee Benefits	17,367	18,019	50,117	18,467	18,711	23,228
1311 Bonus						
1511 FICA	3,950	3,950	3,911	1,277	2,395	1,277
1512 Medicare	5,084	5,204	5,810	5,342	5,268	5,729
1521 Retirement	47,092	49,456	51,889	55,012	55,012	69,176
1531 State Insurance Fund						
1541 Health Insurance	63,120	49,940	66,195	63,470	63,415	63,470
1545 Dental Insurance	4,813	3,752	5,282	4,508	4,975	5,710
1548 Vision Insurance	838	676	852	799	799	799
1551 Cafeteria Plan		585				
1561 Long Term Disability	990	805	1,362	1,797	1,450	2,260
Total:	483,349	481,322	580,383	527,115	527,413	574,770
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	4,510	3,778	1,744	200	200	180
2211 Public Notices						
2321 Travel & Training	3,621	4,956	5,072	7,700	7,700	8,500
2369 Meetings	344	59	452	500	500	500
2411 Office Expenses & Supplies	61		23			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies		400	109			
5003 Special Projects						
Total:	8,536	9,193	7,401	8,400	8,400	9,180
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	26,399	24,871	19,099	30,285	30,285	25,581
Total:	26,399	24,871	19,099	30,285	30,285	25,581

FACILITIES

Mission

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

Department Description

Direct and execute the installation, repair and upkeep of City property and facilities, including buildings, machines

and mechanical systems. Participate in the preparation and administration of the facilities maintenance budget, specifically establishing budget recommendations, monitoring and controlling expenditures, preparing cost estimates and submitting justifications for sustainability, preventative maintenance, and repairs.



Accomplishments:

- Expanded parking at the CDB
- Sealed the asphalt parking lots at City Hall and CDB
- Improved landscaping at City Hall: Replaced landscape borders with concrete curb border, replaced plants that have died and been removed

Goals:

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

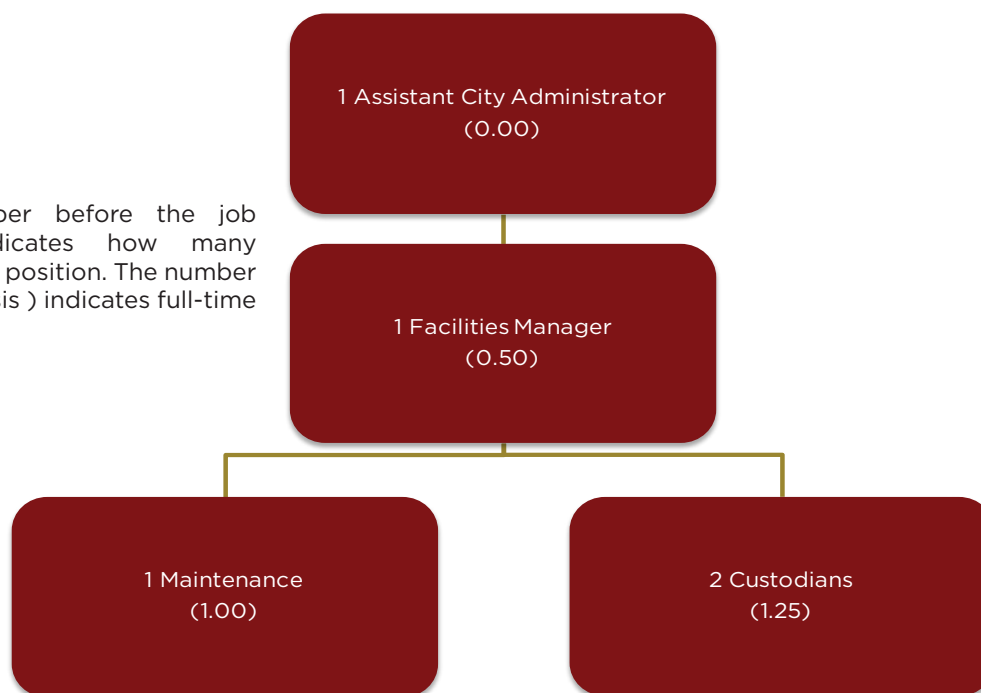
Facilities Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	3	n/a	n/a
City Objective	Provide High Quality Services				
Department Objective	Provide timely and effective solutions for facility issues				
2.1	Continue gaining knowledge and skills regarding facility maintenance and upkeep	Y	Y	Y	n/a
2.2	Keep up to date on best techniques and technology options	Y	Y	Y	n/a
City Objective	Promote Economic Development				
Department Objective	Seek and engage local vendors to support citizen-owned business while providing improved cost control				
3.1	Make contact with local vendors and businesses on a regular basis	Y	Y	Y	n/a



FACILITIES DEPARTMENT ORGANIZATION

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

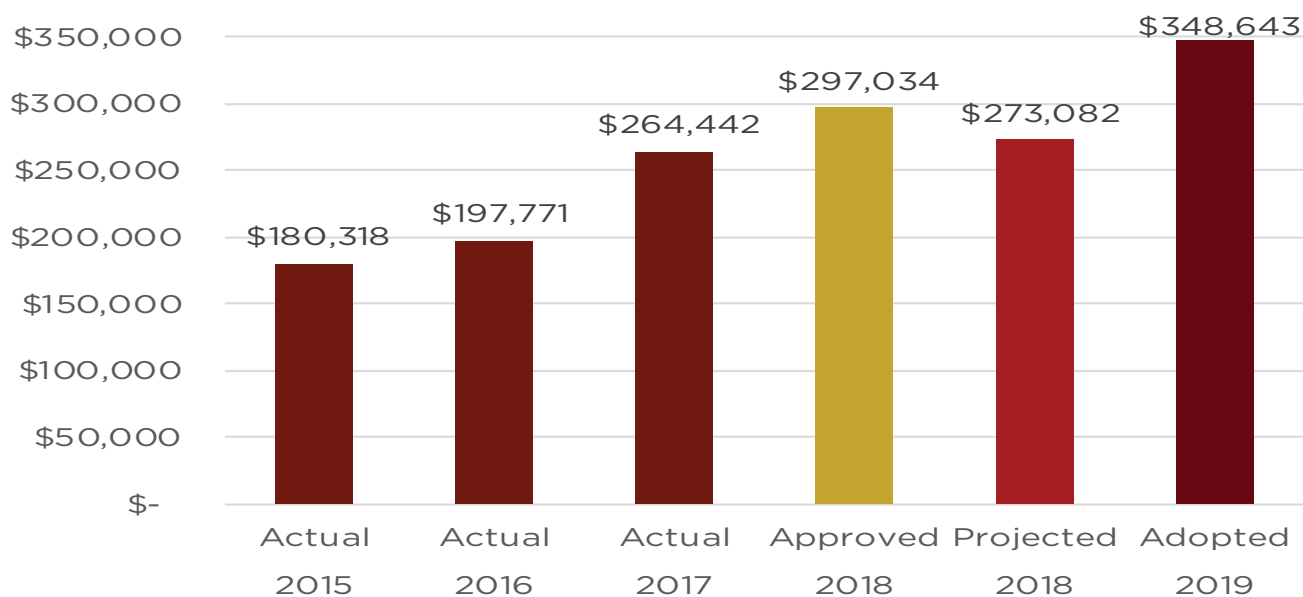


FACILITIES DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

Facilities

FACILITIES DEPARTMENT EXPENDITURE TRENDS



FACILITIES

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 17%.

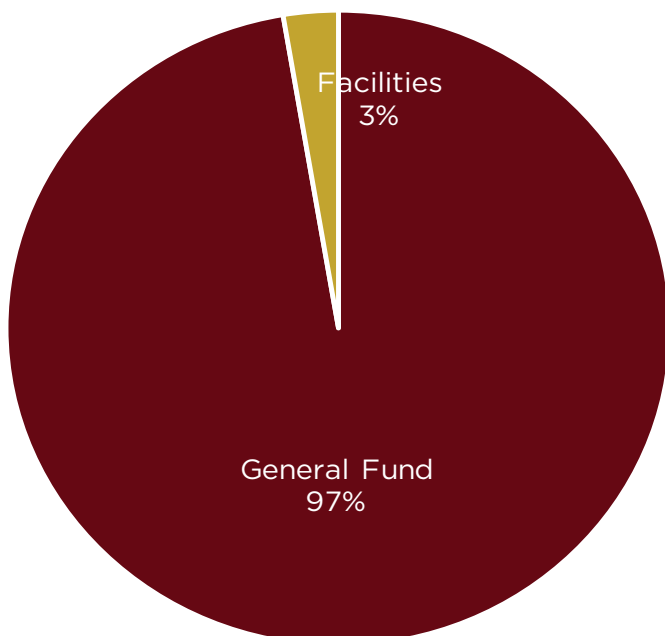
Personnel Services - Increased costs for full-time and part-time salaries increased personnel services (\$8,489).

Interfund Transactions - A transfer to the Fleet Fund increased interfund transactions costs (\$1,120).

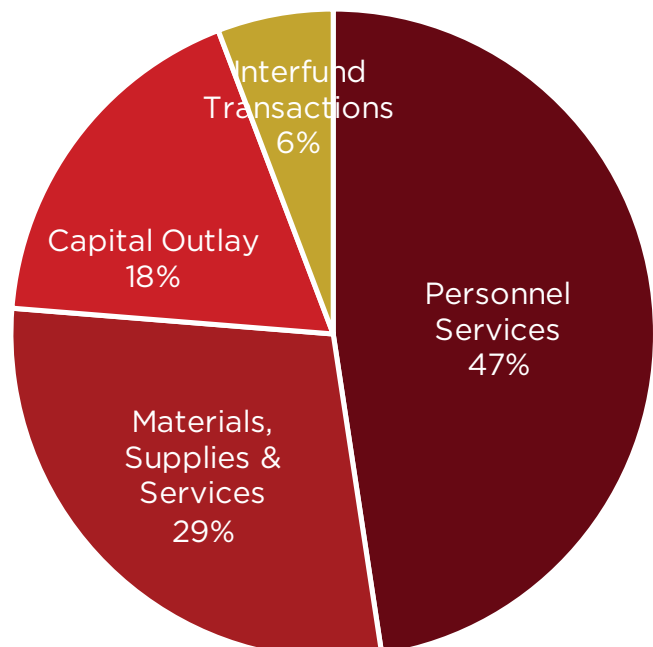
Materials, Supplies & Services - Decreased costs for maintenance decreased materials, supplies, and services (\$13,500).

Capital Outlay - There were increases in building improvements and furniture purchases that led to increase in capital outlay expenditures (\$55,500).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





Fund 10- General Sub 19 Department 41950 - Non-Departmental-Facilities Summary						
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	99,863	113,436	94,176	157,406	143,656	165,896
Materials, Supplies & Services	80,455	82,546	91,542	113,500	103,084	100,000
Capital Outlay	-	1,790	64,313	7,000	7,214	62,500
Interfund Transactions	-	-	14,410	19,128	19,128	20,248
Expenditure Total:	180,318	197,771	264,442	297,034	273,082	348,643
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	180,318	197,771	264,442	297,034	273,082	348,643
Revenue Total:	180,318	197,771	264,442	297,034	273,082	348,643
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	1.00	1.63	2.10	1.50	1.50	1.50
Part-time/Seasonal				1.25	1.25	1.25
FTE Total:	1.00	1.63	2.10	2.75	2.75	2.75

Fund 10- General Sub 19 Department 41950 - Non-Departmental-Facilities Detail						
<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	41,071	41,728	40,032	77,833	78,090	83,468
1112 Salaries - PT	1,371	44,545	18,847	29,458	19,586	29,458
1115 Unemployment			2,354			
1211 Overtime	28	92	2,615		662	
1300 Employee Benefits	2,548	2,689	5,074	4,826	5,000	5,175
1321 Clothing Allowance				900	101	900
1511 FICA	85	694	1,169	477	1,214	1,826
1512 Medicare	614	752	825	1,556	1,371	1,637
1521 Retirement	7,378	6,544	4,766	14,376	9,516	15,417
1531 State Insurance Fund	28,986					
1541 Health Insurance	16,154	14,823	16,755	25,388	25,457	25,388
1545 Dental Insurance	1,248	1,213	1,330	1,803	1,968	1,803
1548 Vision Insurance	213	202	214	320	321	320
1551 HSA Admin Fees						
1561 Long Term Disability	167	154	195	470	370	504
Total:	99,863	113,436	94,176	157,406	143,656	165,896
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2431 Uniforms & Clothing		188				
2513 Equipment Supplies & Maintenance	53	3,945	4,474	5,000	5,000	5,000
2610 Buildings & Ground Maintenance	31,957	27,766	41,292	55,000	55,000	35,000
2612 Janitorial Services	12,926	5,750	4,586	15,000	4,584	15,000
2613 Contract Services (Janitorial)	9,325					
3111 Utilities	25,528	44,399	40,146	30,000	30,000	30,000
4531 Professional/Technical Services	666	686	1,044	8,500	8,500	15,000
6211 Insurance & Surety Bonds						
Total:	80,455	82,546	91,542	113,500	103,084	100,000
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7211 Building & Bldg. Improvements			64,313		214	55,000
7410 Equipment				7,000	7,000	1,500
7412 Computer Equipment						
7552 Furniture		1,790				6,000
Total:	-	1,790	64,313	7,000	7,214	62,500
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund			14,410	19,128	19,128	20,248
Total:	-	-	14,410	19,128	19,128	20,248

FINANCE

Mission

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

Department Description

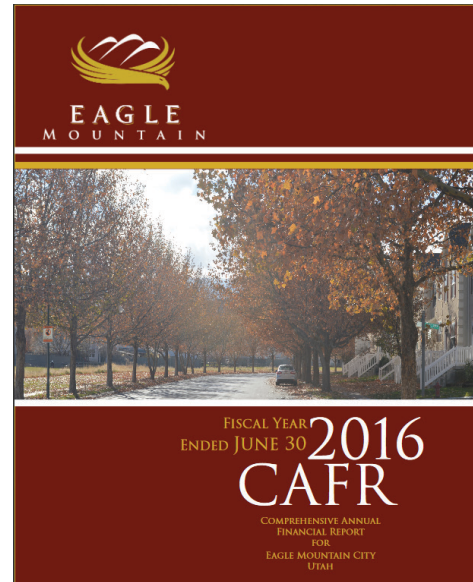
The Finance Department ensures that all assets and liabilities are recorded and accounted for properly and accurately. Some activities the department completes are maintaining the General Ledger, preparing ledgers for the annual audit, receipting and disbursing funds, filing reports, investing funds,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

Accomplishments:

- Awarded the GFOA Distinguished Budget Award for the 11th consecutive year.
- Awarded the GFOA CAFR award for the 8th consecutive year.
- Awarded GFOA PAFR award for the 3rd consecutive year.

Goals:

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



The Finance Department prepares the Annual Financial Audit Report.

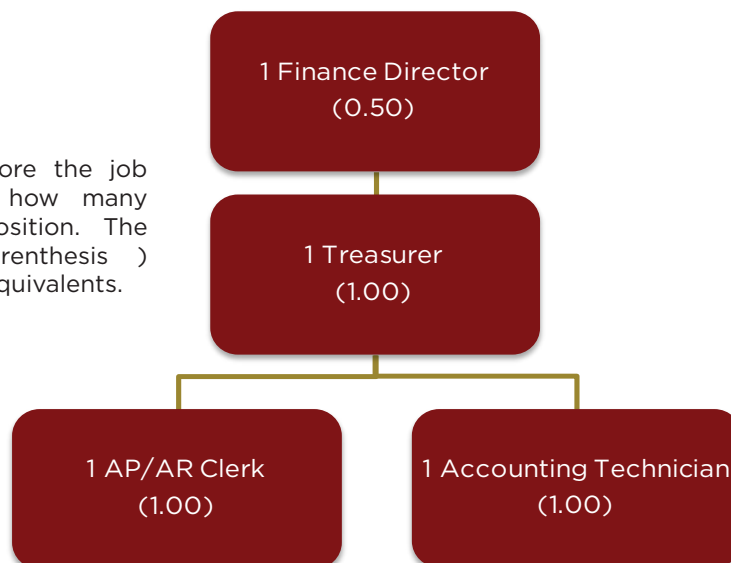
Finance Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Create a budget each year to explain the City's financial decisions for the upcoming fiscal year				
1.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	n/a
1.2	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.46	3.5	3.44	n/a
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Create a City Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR) each year				
2.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	n/a
2.2	Receive the GFOA's CAFR Award	Y	Y	Y	n/a
2.3	Receive the GFOA's PAFR Award	Y	Y	Y	n/a



FINANCE DEPARTMENT ORGANIZATION

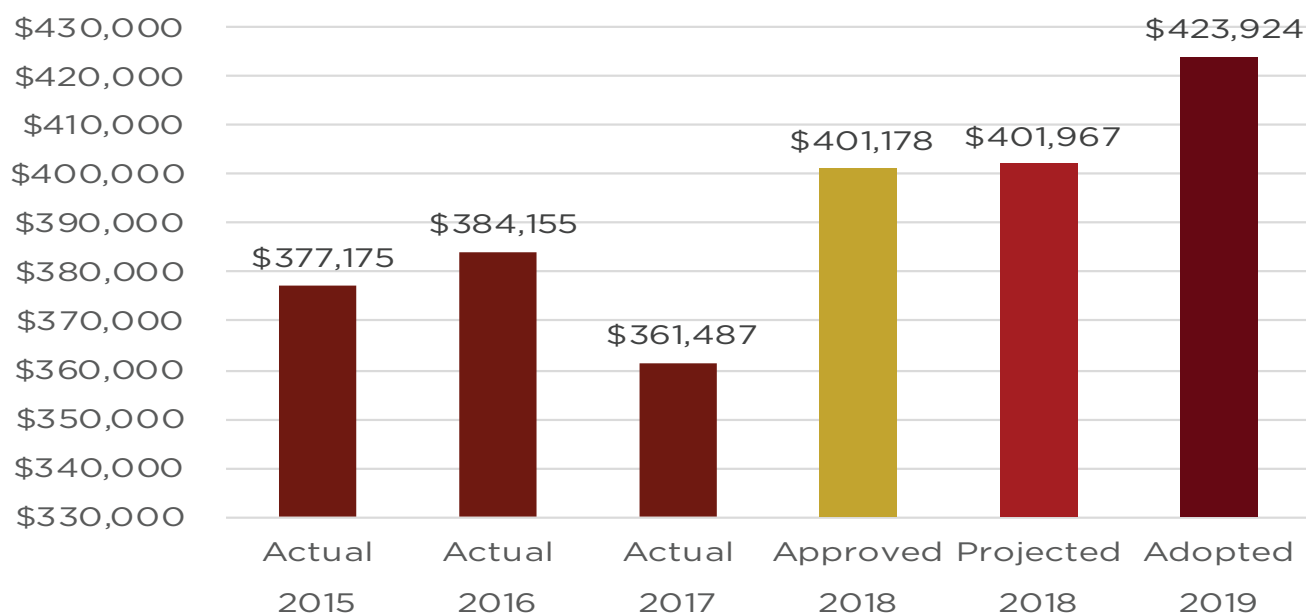
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



FINANCE DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

FINANCE DEPARTMENT EXPENDITURE TRENDS



FINANCE

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASE by 6%.

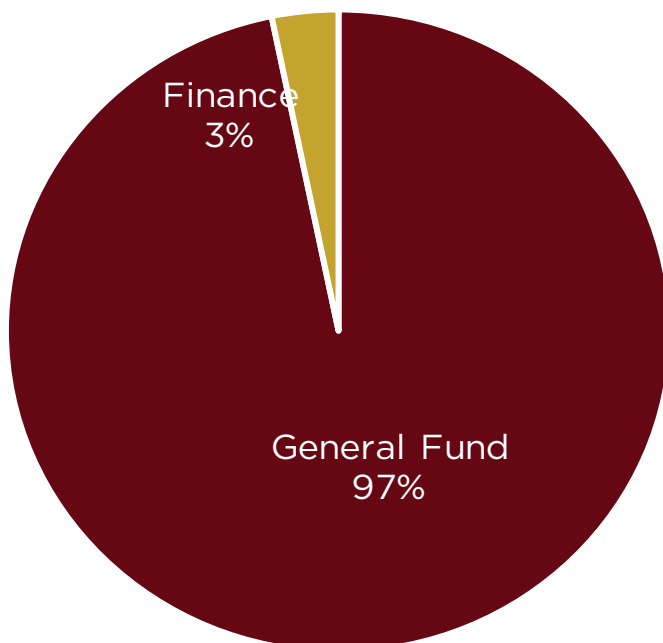
Personnel Services - Salaries, retirement, and insurance all increased causing an overall increase (\$20,346).

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

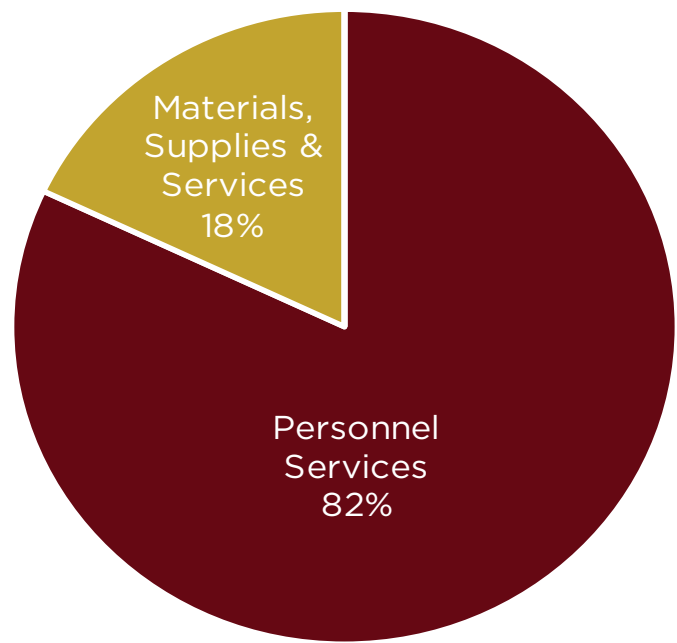
Materials, Supplies & Services - Travel and training and banking fees caused this category to increase (\$2,400).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	303,368	312,058	274,956	327,378	327,325	347,724
Materials, Supplies & Services	73,807	72,096	86,531	73,800	74,642	76,200
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	377,175	384,155	361,487	401,178	401,967	423,924
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	377,175	384,155	361,487	401,178	401,967	423,924
Revenue Total:	377,175	384,155	361,487	401,178	401,967	423,924
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	3.00	3.00	2.60	2.60	2.60	2.60
Part-time/Seasonal						
FTE Total:	4.00	4.00	3.60	3.60	3.60	3.60

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	190,159	197,271	169,295	211,050	215,634	222,293
1211 Overtime	362	61	139			
1212 Wellness Benefit	100					
1300 Employee Benefits	12,050	13,010	10,433	11,553	11,322	13,782
1311 Bonus						
1511 FICA			0			
1512 Medicare	2,675	2,730	2,352	3,060	2,984	3,223
1521 Retirement	33,769	34,643	30,507	34,416	34,743	41,058
1531 State Insurance Fund						
1541 Health Insurance	57,895	57,905	56,197	60,931	56,519	60,931
1545 Dental Insurance	4,783	4,868	4,487	4,328	4,329	4,328
1548 Vision Insurance	817	807	723	767	711	767
1561 Long Term Disability	759	764	824	1,273	1,083	1,341
Total:	303,368	312,058	274,956	327,378	327,325	347,724
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (GFOA, UGFOA, APT US&C, UAPT)	875	1,208	582	600	600	600
2321 Travel & Training	5,414	1,567	2,893	3,500	3,500	3,750
2369 Meetings	274	253	80	300	300	300
2411 Office Expenses & Supplies		24			192	
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep	905	1,108	1,007	1,050	1,050	1,050
4140 Banking Fees	26,310	25,975	27,911	25,000	25,000	27,500
4151 Auditing & Accounting	39,456	35,805	43,350	39,350	40,000	40,000
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees	758	6,157	10,708	4,000	4,000	3,000
4531 Professional/Technical Services						
5002 Misc. Services & Supplies						
5862 General Fund Pass-Through	(185)					
6000 Bad Debt Expense						
Total:	73,807	72,096	86,531	73,800	74,642	76,200
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

HUMAN RESOURCES

Mission

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

Department Description

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

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

Accomplishments:

- Pay band and wage Study
- Leadership academy
- Added and Changed benefits

Goals:

- Update policies and procedure book
- Update the paid leave option

Human Resources Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Encourage a healthy and supportive environment for City employees				
1.1	Develop and continue to support the wellness committee	n/a	Y	Y	n/a
1.2	Increase the number of supervisory meeting held each year	n/a	Y	Y	n/a
City Objective	Prioritize Safety Measures for City Employees				
Department Objective	Promote a safe environment for all City employees				
2.1	Hold monthly employee meetings that discuss employee safety once a month	n/a	Y	Y	n/a
2.2	Become more involved with the safety committee by attending meetings	n/a	Y	Y	n/a



HR DEPARTMENT ORGANIZATION

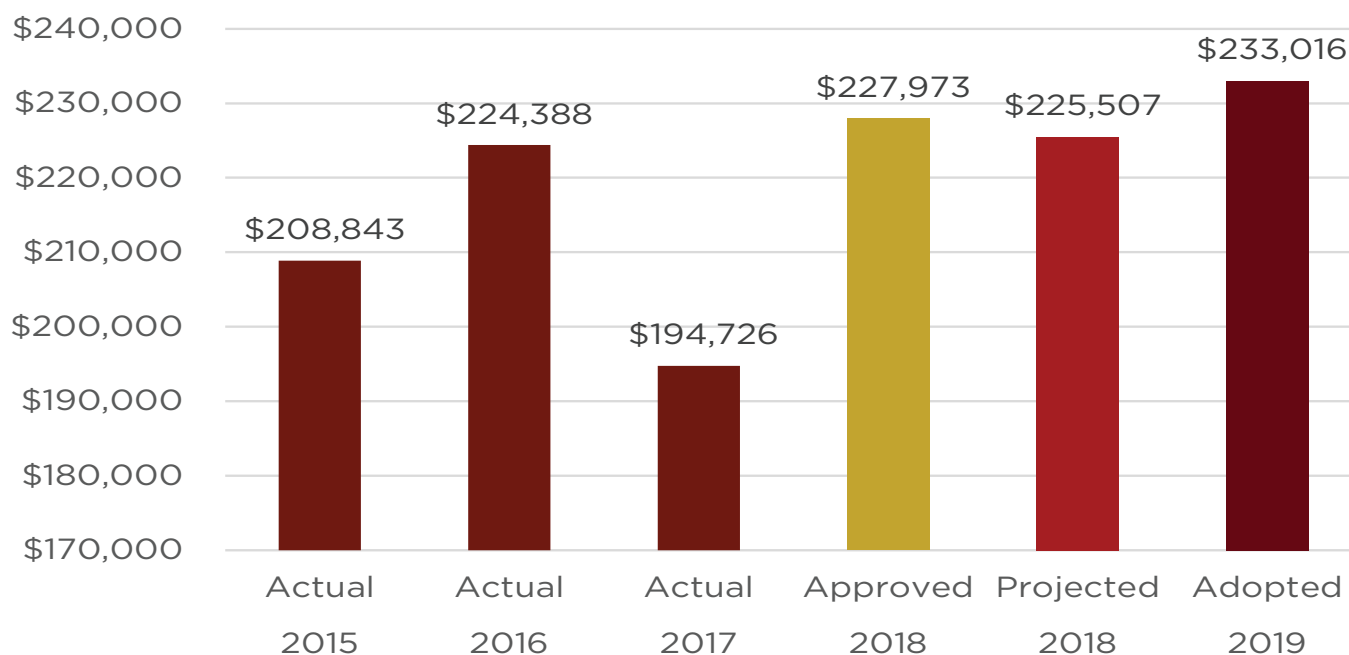
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



HR DEPARTMENT DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

HR DEPARTMENT EXPENDITURE TRENDS



HR

HUMAN RESOURCES

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 2%

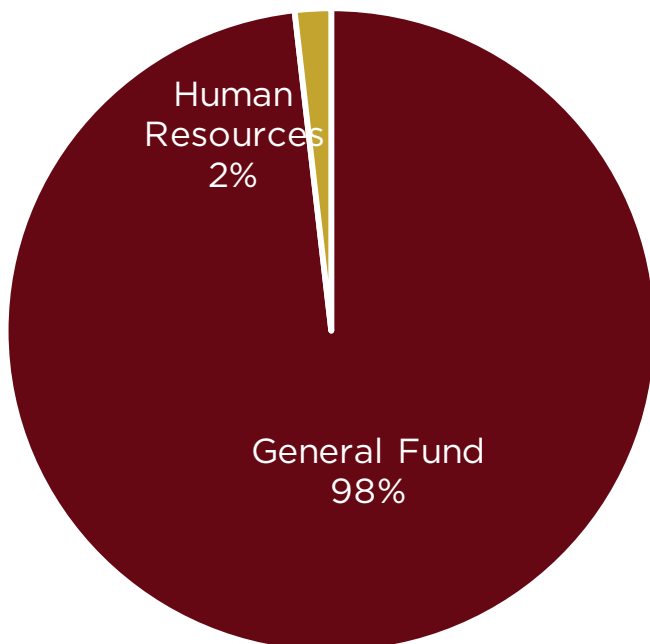
Personnel Services - Full-time salaries, clothing allowance, retirement, and benefits increased, increasing personnel services (\$2,457).

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

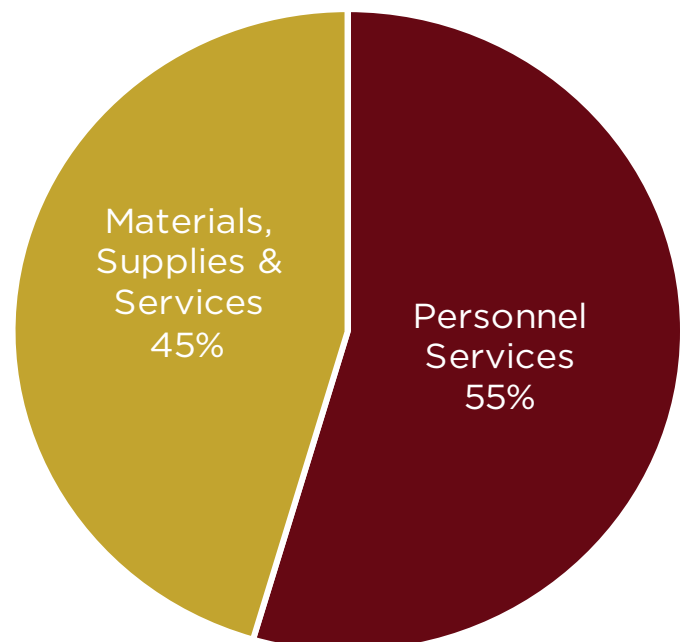
Materials, Supplies & Services - Employee activities and uniforms & clothing increased materials, supplies, and services (\$7,500).

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

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





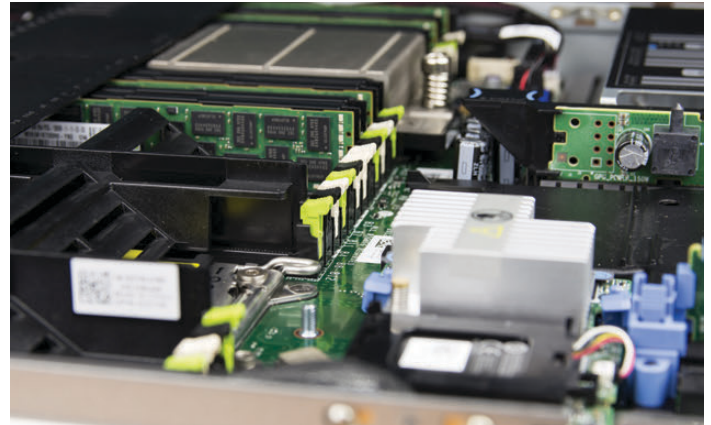
Fund 10- General Sub 19 Department 41980 - Non-Departmental-Human Resources Summary						
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	97,969	100,218	112,716	129,598	125,532	127,141
Materials, Supplies & Services	110,874	124,170	82,010	98,375	99,975	105,875
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	208,843	224,388	194,726	227,973	225,507	233,016
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	208,843	224,388	194,726	227,973	225,507	233,016
Revenue Total:	208,843	224,388	194,726	227,973	225,507	233,016
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal						
FTE Total:	1.00	1.00	1.00	1.00	1.00	1.00

Fund 10- General Sub 19 Department 41980 - Non-Departmental-Human Resources Detail						
<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	62,966	65,629	69,656	72,092	74,620	77,255
1112 Salaries - PT						-
1115 Unemployment				5,000	5,000	5,000
1211 Overtime	659	916				
1300 Employee Benefits	3,945	3,957	4,220	4,470	4,640	4,790
1321 Clothing Allowance			5,600	4,400	5,450	4,400
1511 FICA			149		304	-
1512 Medicare	903	958	1,072	1,045	1,220	1,120
1521 Retirement	11,751	12,281	13,280	13,315	13,782	14,269
1531 State Insurance Fund (Worker's Comp)	(3)			9,000		
1541 Health Insurance	16,132	14,905	16,856	16,925	17,150	16,925
1545 Dental Insurance	1,248	1,217	1,336	1,202	1,312	1,202
1548 Vision Insurance	213	202	215	213	214	213
1551 HSA Admin Fees				1,500	1,500	1,500
1561 Long Term Disability	155	152	331	435	340	466
Total:	97,969	100,218	112,716	129,598	125,532	127,141
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (ULCT, MAG, SHRM)	23,966	21,533	11,171	25,000	25,000	25,000
2320 Allocated Credit Cards						
2321 Travel & Training		150	558	2,250	2,250	2,250
2369 Meetings						
2371 Educational Assistance	6,356	3,921	7,500	9,000	9,000	9,000
2378 Safety Awards		200	310	1,500	1,500	1,500
2379 Employee Activities	5,927	3,589	3,666	4,500	4,500	10,000
2411 Office Expenses & Supplies	19,525	18,069	24,447	23,000	23,000	23,000
2421 Postage	1,077				1,600	2,000
2431 Uniforms & Clothing (Office Employees)	2,502	2,573	572			
2461 Computer Software & Maint	1,565	1,625		1,625	1,625	1,625
4531 Professional & Technical Services	4,279	10,639	9,817	6,500	6,500	6,500
6211 Insurance and Surety Bonds	45,678	61,871	23,969	25,000	25,000	25,000
Total:	110,874	124,170	82,010	98,375	99,975	105,875
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

INFORMATION TECHNOLOGY

Mission

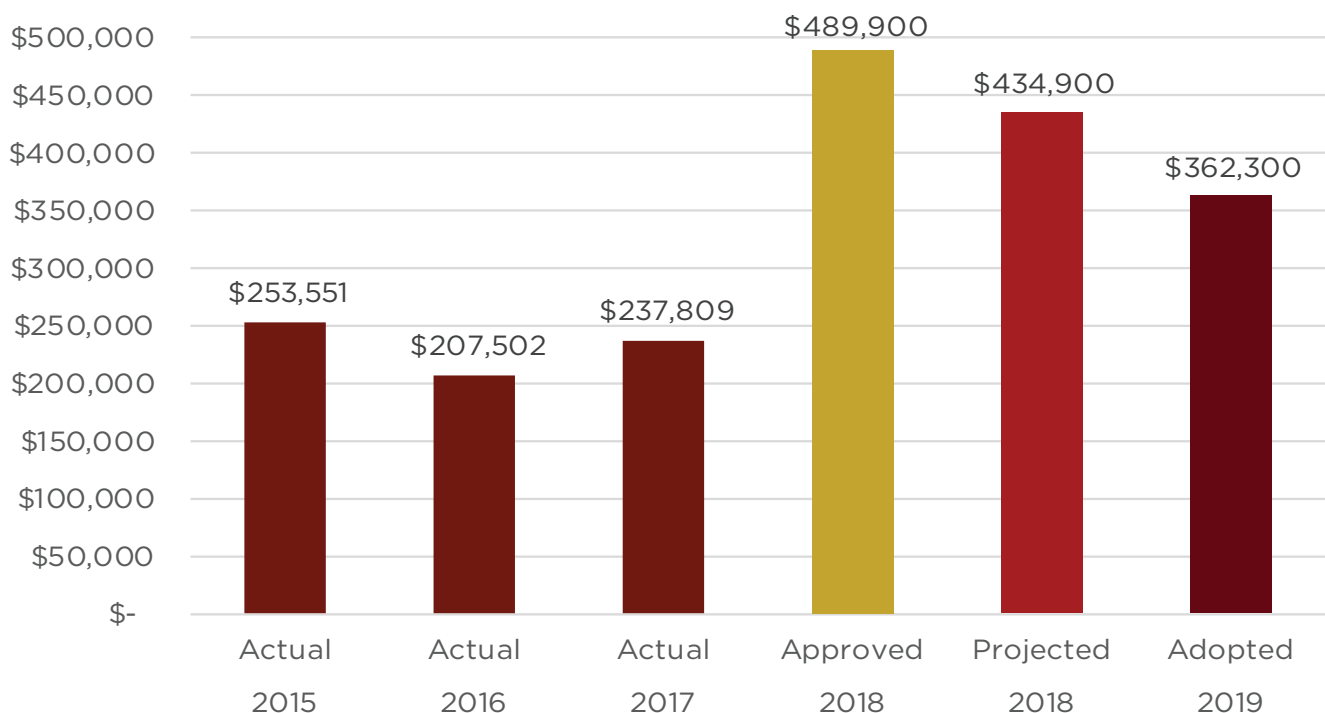
To provide the highest quality, technology-based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.



Department Description

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

IT DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 26%.

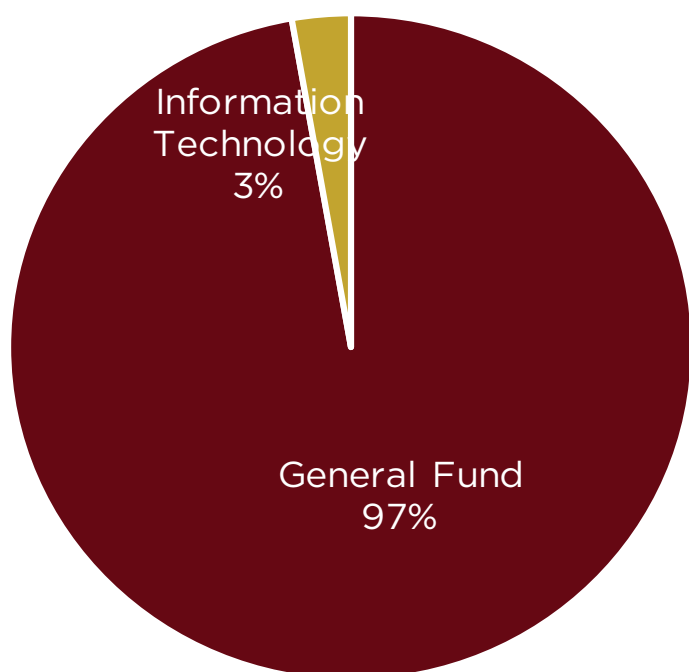
Personnel Services - There are no personnel services expenditures for this department.

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

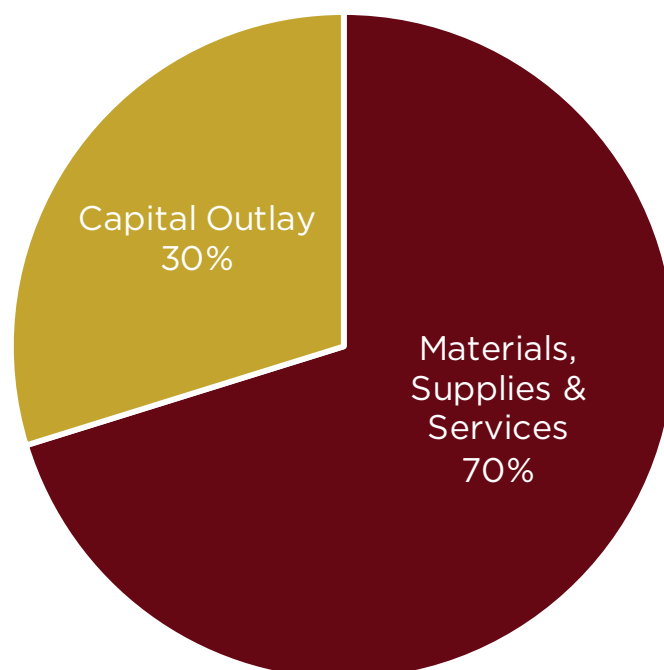
Materials, Supplies & Services - Due to decreased expenditure on equipment and maintenance materials, supplies & services decreased (\$162,500).

Capital Outlay - The need for computer equipment caused an increase in capital outlay expenditures (\$34,900).

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY



INFORMATION TECHNOLOGY

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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	167,629	191,537	222,037	416,900	361,900	254,400
Capital Outlay	85,922	15,966	15,772	73,000	73,000	107,900
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	253,551	207,502	237,809	489,900	434,900	362,300
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	253,551	207,502	237,809	489,900	434,900	362,300
Revenue Total:	253,551	207,502	237,809	489,900	434,900	362,300
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT						-
1112 Salaries - PT						-
1115 Unemployment						-
1211 Overtime						-
1300 Employee Benefits						-
1511 FICA						-
1512 Medicare						-
1521 Retirement						-
1531 State Insurance Fund						-
1541 Health Insurance						-
1545 Dental Insurance						-
1548 Vision Insurance						-
1551 HSA Admin Fees						-
1561 Long Term Disability						-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships						
2320 Allocated Credit Cards						
2369 Meetings						
2513 Equipment, Supplies & Maintenance				3,700	3,700	2,700
3311 Telephone	47,472	40,010	40,855	42,000	42,000	20,000
3313 Cell Phones/Pagers	23,041	22,751	24,002	25,000	30,000	30,000
3315 DSL Service						
4222 Printer/Copier Maintenance				9,000	9,000	9,000
4221 Website Maintenance	5,700	5,985	6,284	133,000	133,000	10,000
4261 Computer Software & Maintenance	91,303	117,460	145,565	147,200	87,200	125,700
4531 Professional/Technical Services	112	5,331	5,331	57,000	57,000	57,000
Total:	167,629	191,537	222,037	416,900	361,900	254,400
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment	85,922	15,966	15,772	73,000	73,000	107,900
7552 Furniture						
Total:	85,922	15,966	15,772	73,000	73,000	107,900
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-



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LEGISLATIVE



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

Mission

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

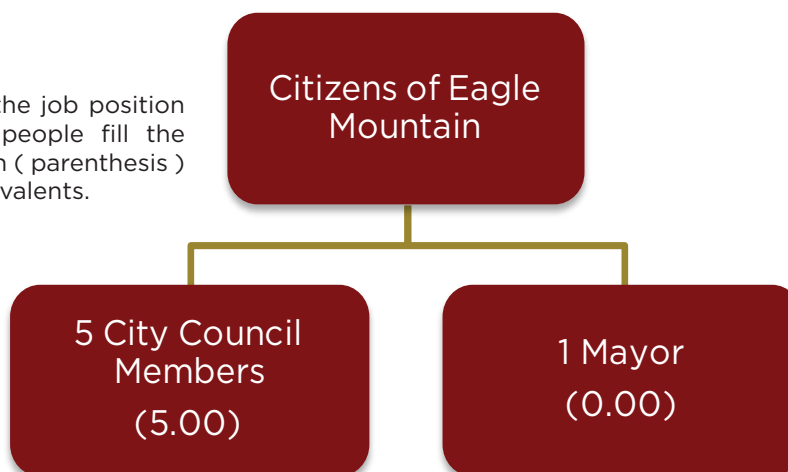
Department Description

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



LEGISLATIVE DEPARTMENT ORGANIZATION

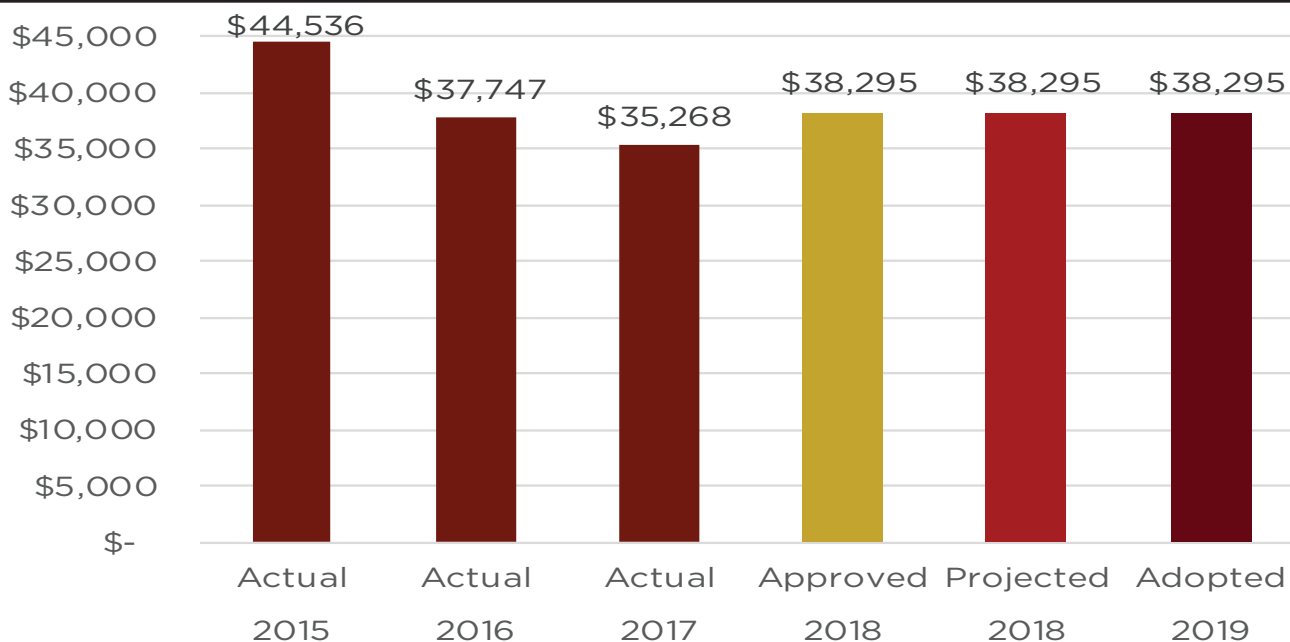
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



LEGISLATIVE DEPARTMENT PERSONNEL CHANGES

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

LEGISLATIVE DEPARTMENT EXPENDITURE TRENDS



LEGISLATIVE

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget STAYED THE SAME.

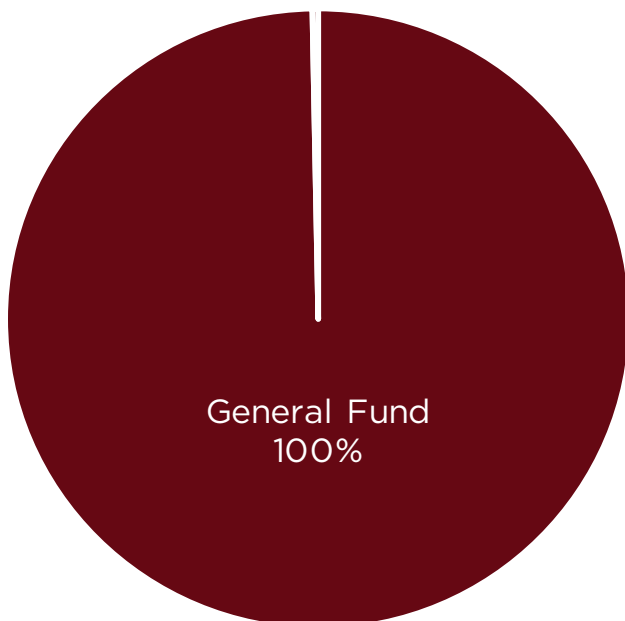
Personnel Services - There was no change.

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

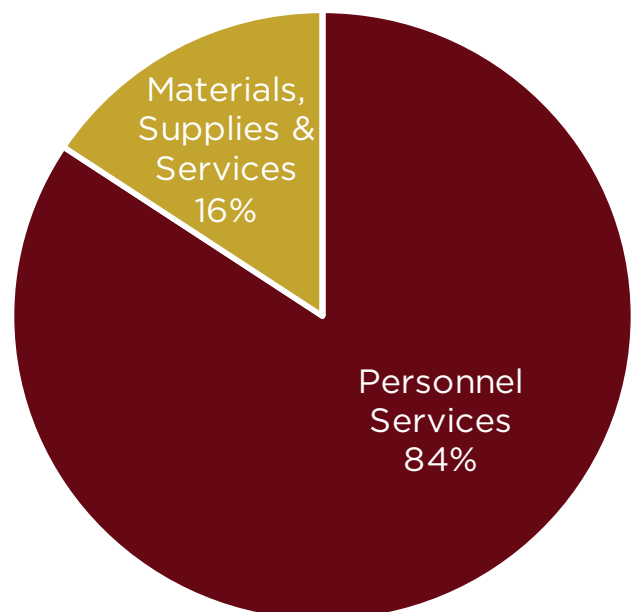
Materials, Supplies & Services - There was no change.

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

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	32,872	31,718	32,295	32,295	32,295	32,295
Materials, Supplies & Services	11,664	6,029	2,973	6,000	6,000	6,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	44,536	37,747	35,268	38,295	38,295	38,295
REVENUE	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	44,536	37,747	35,268	38,295	38,295	38,295
Revenue Total:	44,536	37,747	35,268	38,295	38,295	38,295
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
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>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,536	29,464	30,000	30,000	30,000	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,893	1,827	1,860	1,860	1,860	1,860
1512 Medicare	443	427	435	435	435	435
1531 State Insurance Fund						
Total:	32,872	31,718	32,295	32,295	32,295	32,295
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships						
2321 Travel & Training	3,016	1,727	668	2,000	2,000	2,000
2369 Meetings	2,369	2,463	2,288	3,000	3,000	3,000
2411 Office Expenses & Supplies		829	18	500	500	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services						
4950 Elections						
5002 Misc. Services & Supplies	3,984	1,009		500	500	500
5003 Special Projects	2,295					
Total:	11,664	6,029	2,973	6,000	6,000	6,000
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

LIBRARY

Mission

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

Department Description

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

Accomplishments:

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



The Library frequently provides engaging activities geared toward promoting literacy.

Goals:

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

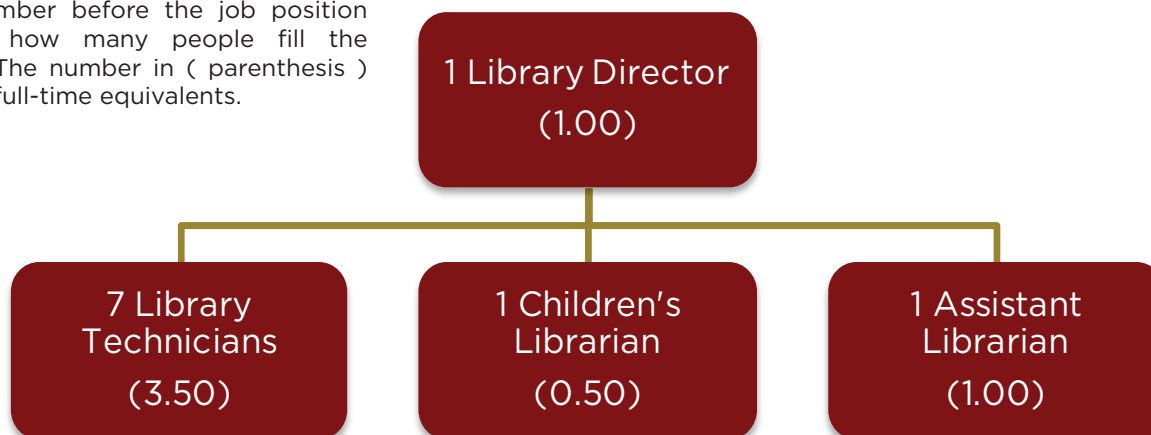
Library Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Provide access to literature on many different platforms				
1.1	Increase usage of online rentals (e-books, e-audiobooks, etc.)	21020	23122	28530	n/a
1.2	Increase number of online users	2568	2825	3238	n/a
City Objective	Foster Community Involvement				
Department Objective	Hold Library events that are engaging and inclusive for Eagle Mountain Residents				
2.1	Increase number of events held	505	555	670	n/a
2.2	Increase number of attendees to events	12997	14297	13711	n/a



LIBRARY ORGANIZATION

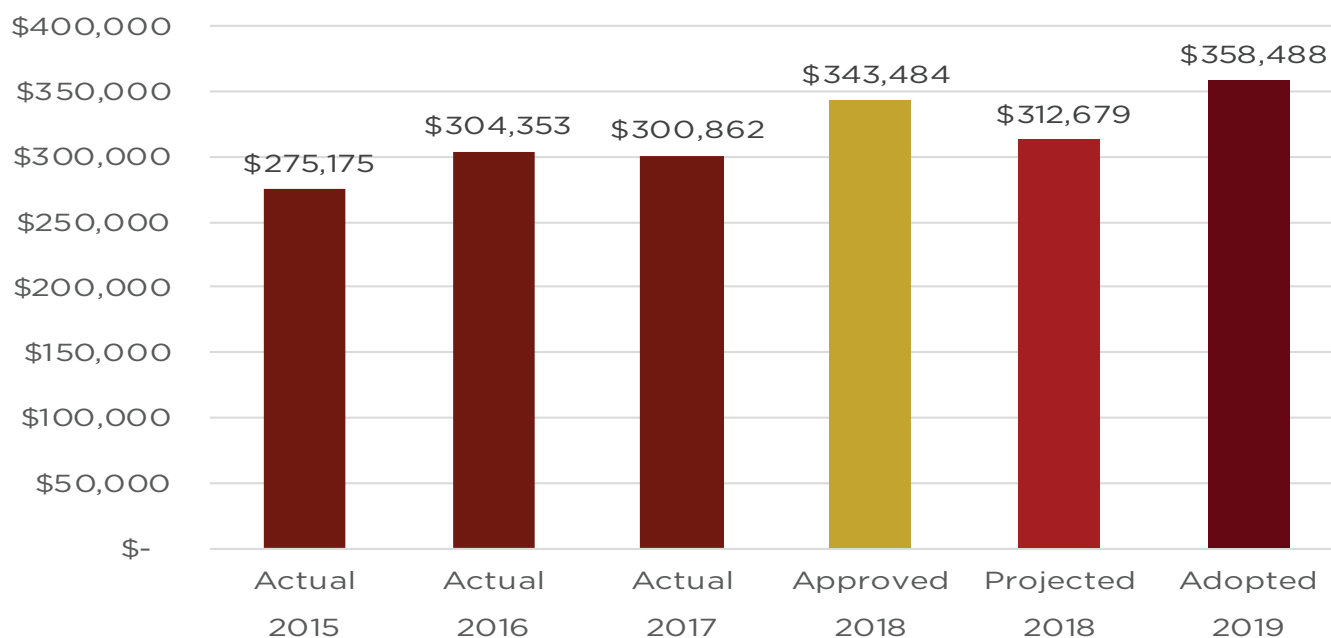
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



LIBRARY PERSONNEL CHANGES

There were no personnel changes.

LIBRARY EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 4%.

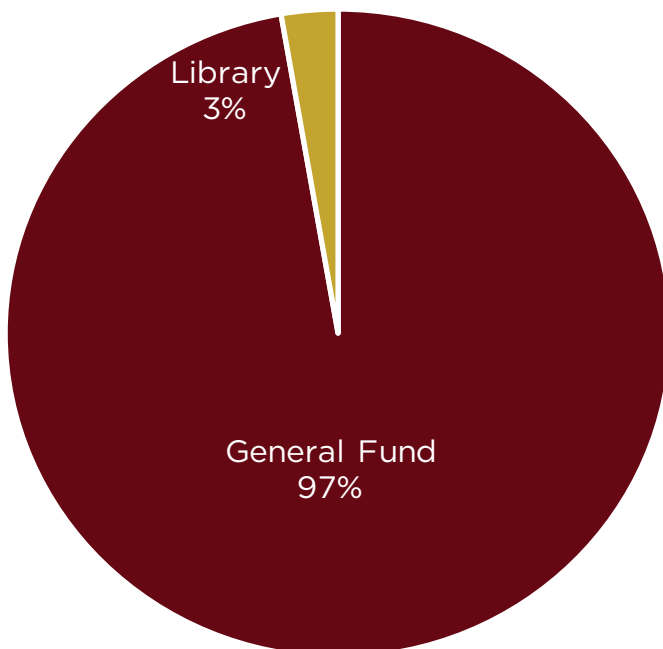
Personnel Services - Due to increases in salary and seasonal employee costs, there was an increase in personnel services expenditures (\$3,564).

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

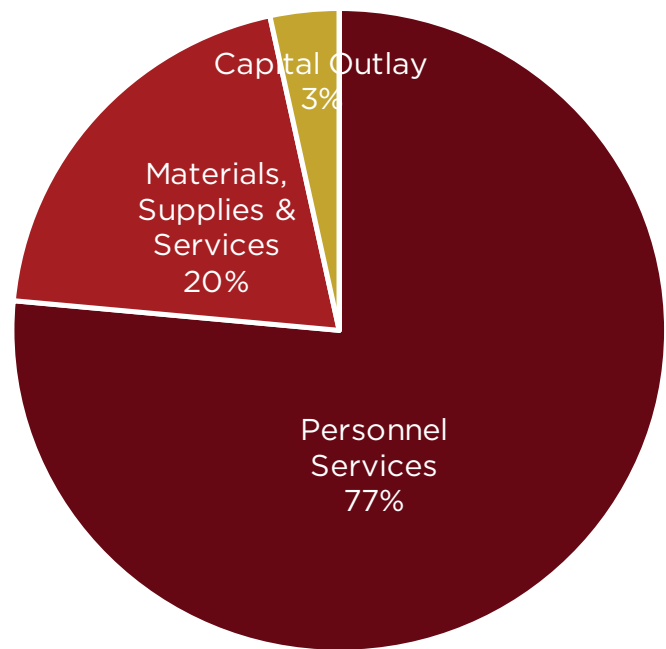
Materials, Supplies & Services - Due to an increase in equipment purchases and software maintenance, materials, supplies, and services expenditures have increased (\$1,740).

Capital Outlay - Due to purchase of self-check machine and computers, capital outlay expenditures increased (\$9,700).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	223,629	218,516	232,890	270,574	239,678	274,138
Materials, Supplies & Services	51,260	84,042	57,335	70,410	70,501	72,150
Capital Outlay	286	1,796	10,637	2,500	2,500	12,200
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	275,175	304,353	300,862	343,484	312,679	358,488
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	275,175	304,353	300,862	343,484	312,679	358,488
Revenue Total:	275,175	304,353	300,862	343,484	312,679	358,488
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	3.15	3.75	4.15	4.33	4.33	4.33
FTE Total:	5.15	5.75	6.15	6.33	6.33	6.33

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	93,290	94,816	95,653	99,215	97,098	102,300
1112 PT/Temp Seasonal Salaries	65,313	61,189	70,021	100,479	74,256	100,157
1211 Overtime	154.96	188	10		24	
1212 Wellness Benefit	100.00					
1300 Employee Benefits (401k or 457)	5,800	5,878	5,968	6,151	6,002	6,343
1311 Bonus						
1511 FICA	3,893	3,788	4,342	6,230	4,604	6,210
1512 Medicare	2,170	2,168	2,303	2,896	2,378	2,936
1521 Retirement	17,278	17,510	17,600	18,325	17,882	18,895
1531 State Insurance Fund						
1541 Health Insurance	32,455	29,893	33,434	33,851	33,914	33,851
1545 Dental Insurance	2,496	2,434	2,662	2,404	2,624	2,404
1548 Vision Insurance	426	403	429	426	426	426
1561 Long Term Disability	254	248	467	599	470	617
Total:	223,629	218,516	232,890	270,574	239,678	274,138
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (Membership Renewals, Jr. Library Guild, Rocket Languages, Universal Class, Law Depot, ALA, ULA, MPLA, ARSL, Audio Book Subscription)	11,322	13,194	10,516	13,000	13,000	13,000
2321 Travel & Training	1,039	109	409	1,000	1,000	1,500
2369 Meetings	145	143	260	150	150	150
2411 Office Expenses & Supplies	3,020	3,027	3,040	3,000	3,000	3,500
2421 Postage						
2513 Equipment, Supplies, & Maintenance		1,030	1,032	1,500	1,500	1,500
2531 Mileage Reimbursement						
3111 Utilities						
4211 Computer Network & Data Process	13,184	15,182	13,662	12,160	12,160	14,000
4521 Collection Fees						500
5002 Misc. Services & Supplies						
5791 Library Materials & Books	21,544	29,145	28,687	37,600	37,600	35,000
5793 Replacement Books						
5795 Library Materials From Grants	250	21,452	(1,754)		91	
5856 Library Events	756	760	1,482	2,000	2,000	3,000
Total:	51,260	84,042	57,335	70,410	70,501	72,150
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment			4,908			9,200
7412 Computer Equipment	286	1,796	1,508	2,500	2,500	3,000
7552 Furniture			4,221			
Total:	286	1,796	10,637	2,500	2,500	12,200
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

PARKS

Parks

Mission

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

Department Description

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



The splash pad at Nolen Park is a popular attraction.

Accomplishments:

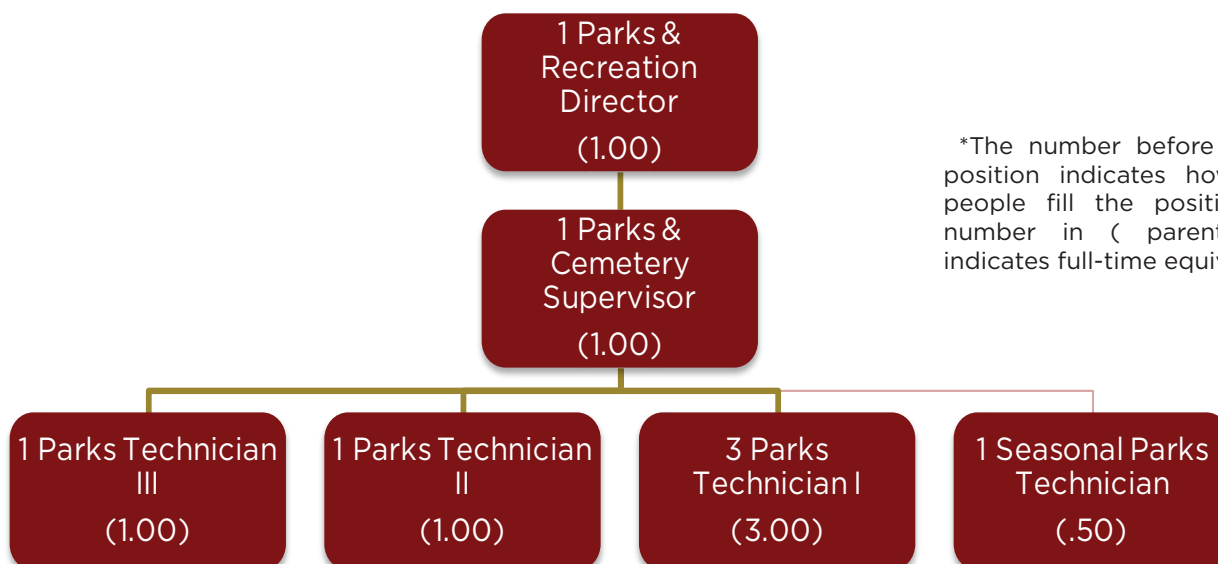
- Complete Cory B. Wride Memorial Park Phase 1 B
- Increased maintenance areas absorbing Ranches HOA

Parks Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide Transparency and Accountability for City Funds				
Department Objective	Maintain and improve parks staying within budgetary constraints				
1.1	Work to get grant funding for park improvements (goal will be set next year)	Y	Y	Y	n/a
1.2	Track park facility rentals (goal will be set next year)	Y	Y	Y	n/a
City Objective	Prioritize Safety Measures for City Employees				
Department Objective	Ensure that all parks employees have a thorough knowledge of safety policies and procedures				
2.1	Hold monthly safety meetings	10	10	10	n/a
2.2	Track number of serious on-the-job injuries	10	0	0	n/a
City Objective	Improve Customer Service and Public Image				
Department Objective	Seek to improve Eagle Mountain citizens' perception of the Parks Department				
3.1	Increase City Parks rating in the Citizen Survey	3.5	5	3.62	n/a



PARKS DEPARTMENT ORGANIZATION



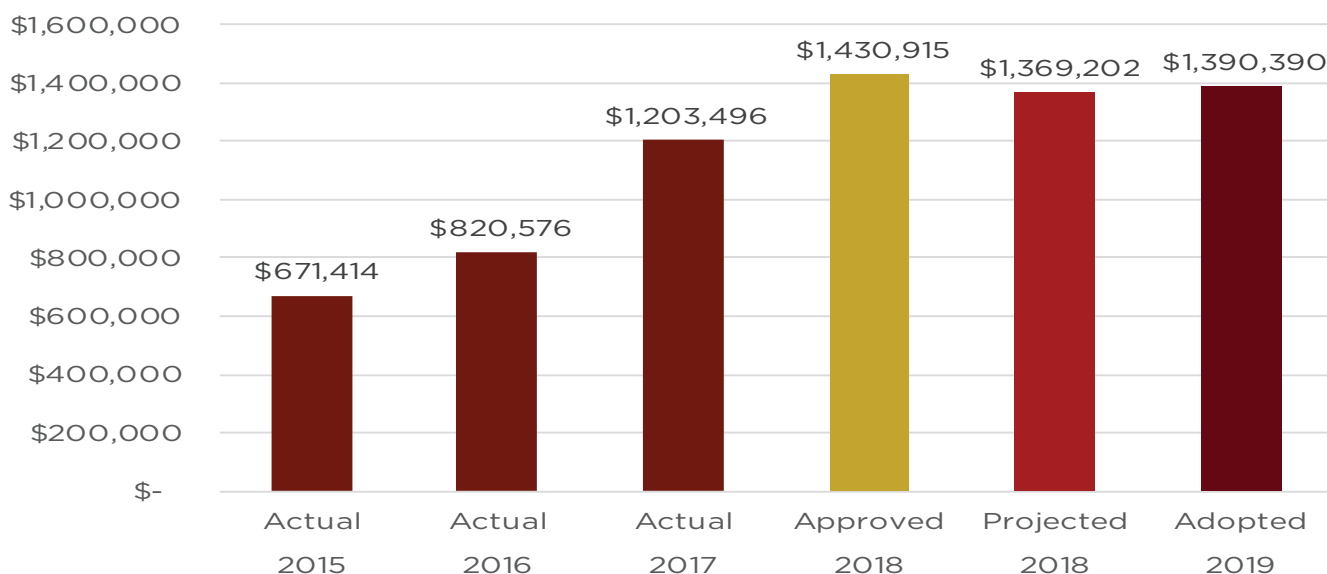
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Parks

PARKS DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

PARKS DEPARTMENT EXPENDITURE TRENDS



PARKS

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 3%.

Parks

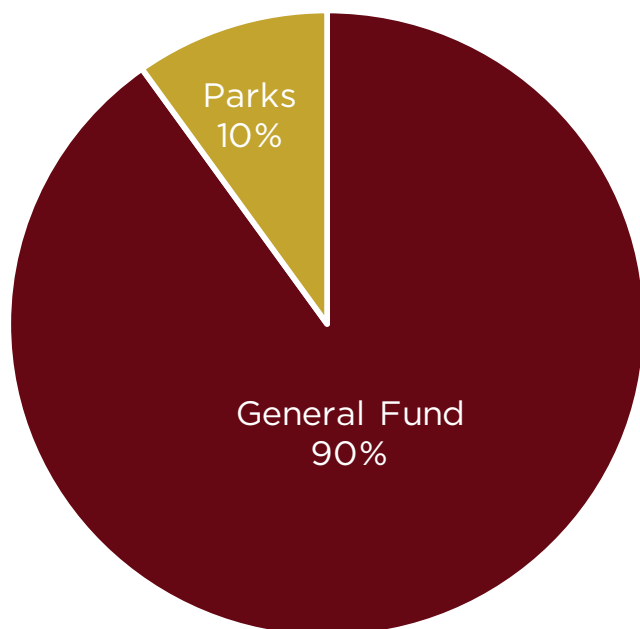
Personnel Services - Salaries, retirement and benefits increased, causing an increase in personnel services expenditures (\$ 21,152).

Interfund Transactions - Transfers to the fleet fund decreased (\$12,548).

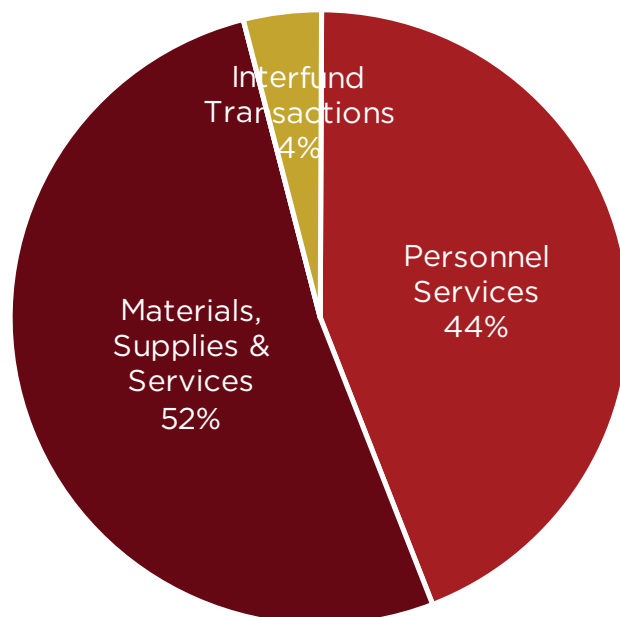
Materials, Supplies & Services - A reduction in professional service costs, led materials, supplies & services to decrease (\$18,482).

Capital Outlay - Equipment expenses last year caused the capital outlay to increase. This year capital outlay decreased (\$30,647).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





Fund 10- General Sub 41 - Public Works Department 45100- Parks Summary						
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	264,399	308,806	355,111	590,965	457,372	612,117
Materials, Supplies & Services	364,727	479,379	753,236	740,232	812,112	721,750
Capital Outlay	1,984	-	27,834	30,647	30,647	-
Interfund Transactions	40,303	32,390	67,315	69,071	69,071	56,523
Expenditure Total:	671,414	820,576	1,203,496	1,430,915	1,369,202	1,390,390
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	671,414	820,576	1,203,496	1,430,915	1,369,202	1,390,390
Revenue Total:	671,414	820,576	1,203,496	1,430,915	1,369,202	1,390,390
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	4.00	3.70	4.55	7.64	7.64	8.13
Part-time/Seasonal		1.00	1.50	1.49	1.49	1.00
FTE Total:	4.00	4.70	6.05	9.13	9.13	9.13
Fund 10- General Sub 41 - Public Works Department 45100- Parks Detail						
Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	154,551	175,361	212,769	323,039	260,194	338,956
1112 PT/Temp Seasonal Salaries	8,185	4,367	3,140	21,424	21,424	21,424
1113 Salaries - FT Temp	11,853	19,011				-
1114 Salaries - PT Temp						
1211 Overtime	10,484	17,514	11,006	7,000	12,796	7,000
1212 Wellness Benefit	50					
1300 Employee Benefits	9,636	10,967	13,037	20,028	16,852	21,015
1311 Bonus						-
1321 Clothing Allowance			1,900	3,500	2,300	3,500
1511 FICA	1,281	1,592	195	347	182	1,328
1512 Medicare	2,659	3,104	3,288	4,995	4,028	5,226
1521 Retirement	30,356	33,849	39,209	59,665	46,916	62,605
1531 State Insurance Fund						
1541 Health Insurance	31,682	38,587	63,551	137,518	83,962	137,518
1545 Dental Insurance	2,751	3,400	5,235	9,768	6,610	9,768
1548 Vision Insurance	420	516	804	1,732	858	1,732
1561 Long Term Disability	491	538	977	1,949	1,250	2,045
Total:	264,399	308,806	355,111	590,965	457,372	612,117
Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)	230	175	175	750	750	750
2321 Travel & Training	980	1,355	1,624	2,850	2,850	3,500
2369 Meetings	30	39		300	300	300
2411 Office Expenses & Supplies	83					
2431 Uniforms & Clothing	1,338	1,521	58			
2513 Equipment Supplies & Maintenance	28,560	16,462	16,201	21,000	21,000	21,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	2,733	8,299	3,912	5,000	5,000	5,000
3111 Utilities	174	75,305	88,162	20,000	90,000	90,000
4121 Attorney Fees			1,836		1,880	
4531 Professional/Technical Services	284,190	306,411	473,525	603,332	603,332	465,000
4811 Equipment Rental/Lease	14,891	9,802	14,629	20,000	20,000	27,200
5002 Misc. Services & Supplies			13,681			
5405 Park Amenities Repair/Replacement				10,000	10,000	10,000
5410 Landscaping Maintenance	24,518	31,645	27,482	47,000	47,000	47,000
5420 Trail Maintenance	7,000	28,365	81,766	10,000	10,000	15,000
5425 Silverlake Trees			30,000			
5430 City Wide Trees						30,000
5721 Chemicals & Fertilizers			185			7,000
5760 Other Special Departmental Supplies						
Total:	364,727	479,379	753,236	740,232	812,112	721,750
Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment	1,984		27,834	30,647	30,647	
Total:	1,984	-	27,834	30,647	30,647	-
Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9118 Due To Impact Fee Fund						
9154 Due To Fleet Fund	40,303	32,390	67,315	69,071	69,071	56,523
Total:	40,303	32,390	67,315	69,071	69,071	56,523

PLANNING

Mission

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

Department Description

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

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



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

Accomplishments:

- Completed the City General Plan Update (a 2-year project)
- Completed Code Amendments on 12 different topics, improving the City Code

Goals:

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

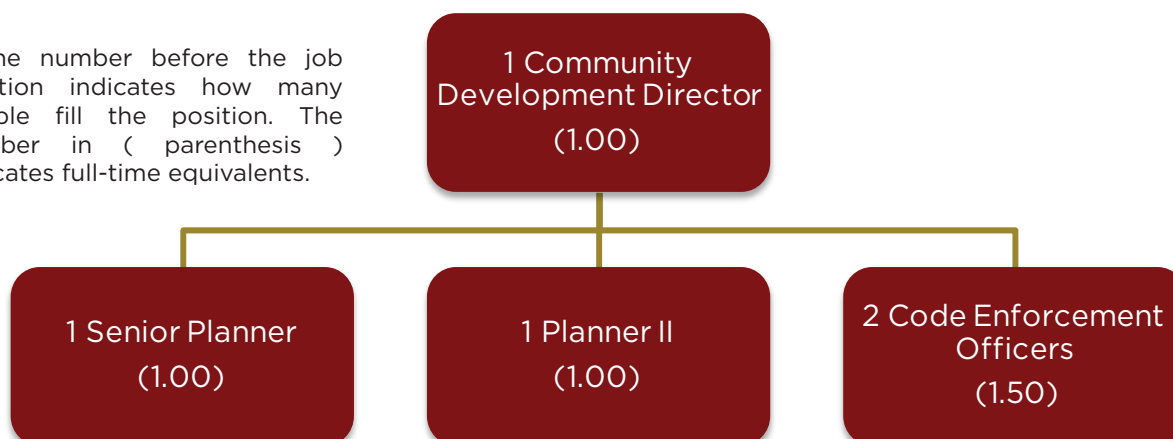
Planning Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Update Project Tracking Systems				
1.1	Increase the number of Old Digital and Paper Projects updated (next year a goal will be set)	20	40	20	30
1.2	Decrease the average time between project submittal and approval (next year a goal will be set)	Y	Y	Y	Y
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase Quality of Life for Residents				
2.1	Increase the number of acres of parks and open spaces	Y	Y	Y	Y
2.2	Improve current parks and open spaces through the development process and their monetary value	Y	Y	Y	Y
2.3	Increase Planning Department rating in the Citizen Survey	3.11	3.2	2.95	3.2



PLANNING DEPARTMENT ORGANIZATION

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

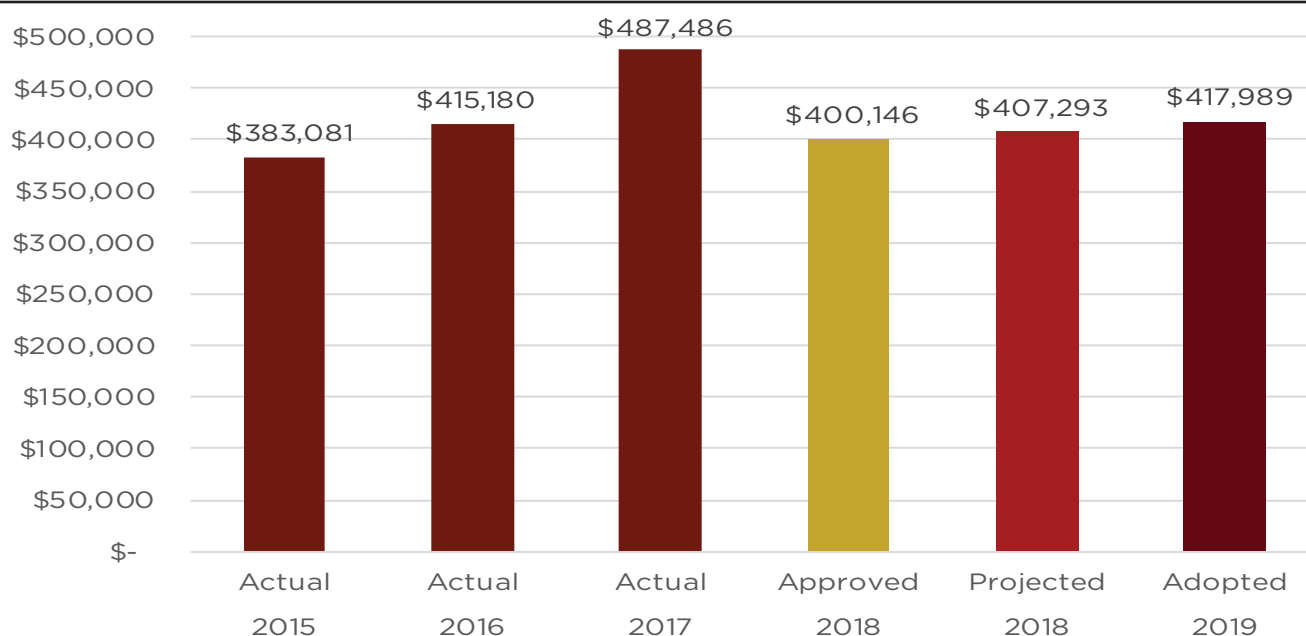


Planning

PLANNING DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

PLANNING DEPARTMENT EXPENDITURE TRENDS



PLANNING

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 4%.

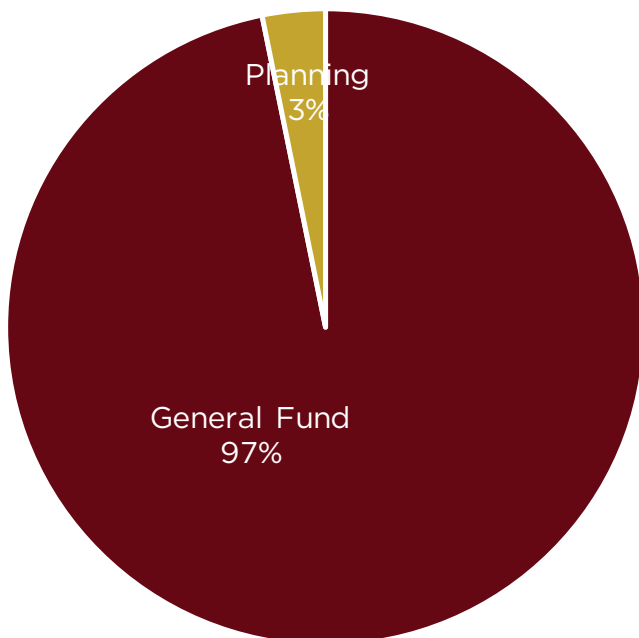
Personnel Services - Salaries increased, as did retirement and Medicare, increasing personnel services (\$23,129).

Interfund Transactions - Lower-cost transfers to the fleet fund increased interfund transaction expenditures (\$5,941).

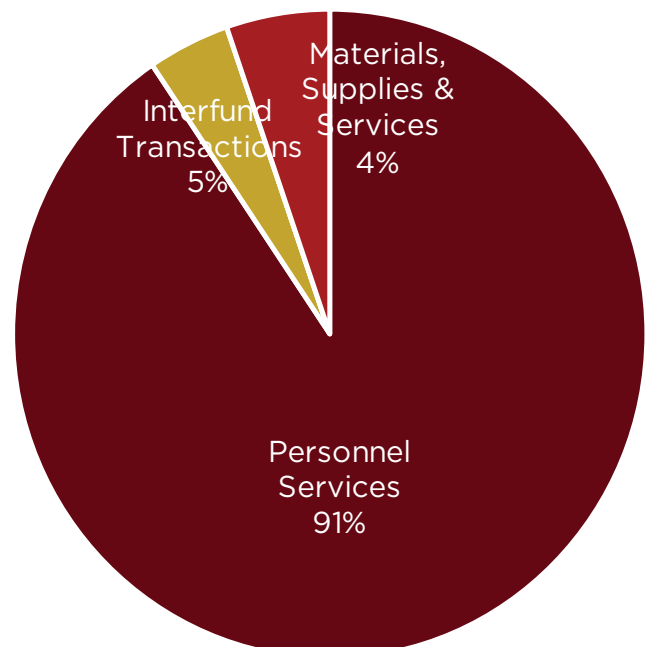
Materials, Supplies & Services - Travel & training and misc. services and supplies increases caused a slight increase in materials, supplies, and services expenditures (\$655).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	375,567	378,439	455,300	355,311	362,458	378,440
Materials, Supplies & Services	7,513	18,184	22,254	16,845	16,845	17,500
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	18,557	9,932	27,990	27,990	22,049
Expenditure Total:	383,081	415,180	487,486	400,146	407,293	417,989
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	383,081	415,180	487,486	400,146	407,293	417,989
Revenue Total:	383,081	415,180	487,486	400,146	407,293	417,989
PERSONNEL SUMMARY(FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Part-time/Seasonal				0.50	0.50	0.50
FTE Total:	4.00	4.00	4.00	4.50	4.50	4.50

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	249,040	256,857	293,075	207,920	227,857	225,552
1112 Part-Time Salaries				17,139		17,139
1211 Overtime	1,348	781	5,272		5,450	
1300 Employee Benefit	18,236	14,057	16,060	12,891	12,892	13,984
1311 Bonus						
1321 Clothing Allowance			400	800	800	800
1511 FICA				278		1,063
1512 Medicare	3,578	3,706	4,256	3,263	3,355	3,519
1521 Retirement	44,747	45,252	51,989	38,403	39,725	41,659
1531 State Insurance Fund						
1541 Health Insurance	52,541	51,645	75,889	67,701	65,377	67,701
1545 Dental Insurance	4,294	4,427	6,071	4,809	4,969	4,809
1548 Vision Insurance	697	698	967	852	799	852
1561 Long Term Disability	1,086	1,016	1,323	1,255	1,234	1,361
Total:	375,567	378,439	455,300	355,311	362,458	378,440
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	1,124	1,038	1,495	1,500	1,500	1,700
2321 Travel & Training	3,934	3,801	5,245	7,045	7,045	7,500
2322 Planning Commissioner Expense				5,000	5,000	5,000
2369 Meetings	30	69	98	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	394	381				
2531 Mileage Reimbursement						
3111 Utilities						
4261 Software, Maintenance & GIS						
4531 Professional/Technical Services	1,939	1,800	1,800	1,800	1,800	1,800
5001 Misc. Expenses	93	53	445	1,200	1,200	1,200
6550 Capital - Studies (JLUS)						
6810 Discounts of Permit Fees		11,042	13,171			
Total:	7,513	18,184	22,254	16,845	16,845	17,500
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment						
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund		18,557	9,932	27,990	27,990	22,049
Total:	-	18,557	9,932	27,990	27,990	22,049

POLICE



Keeping Eagle Mountain City safe and educated.

Mission

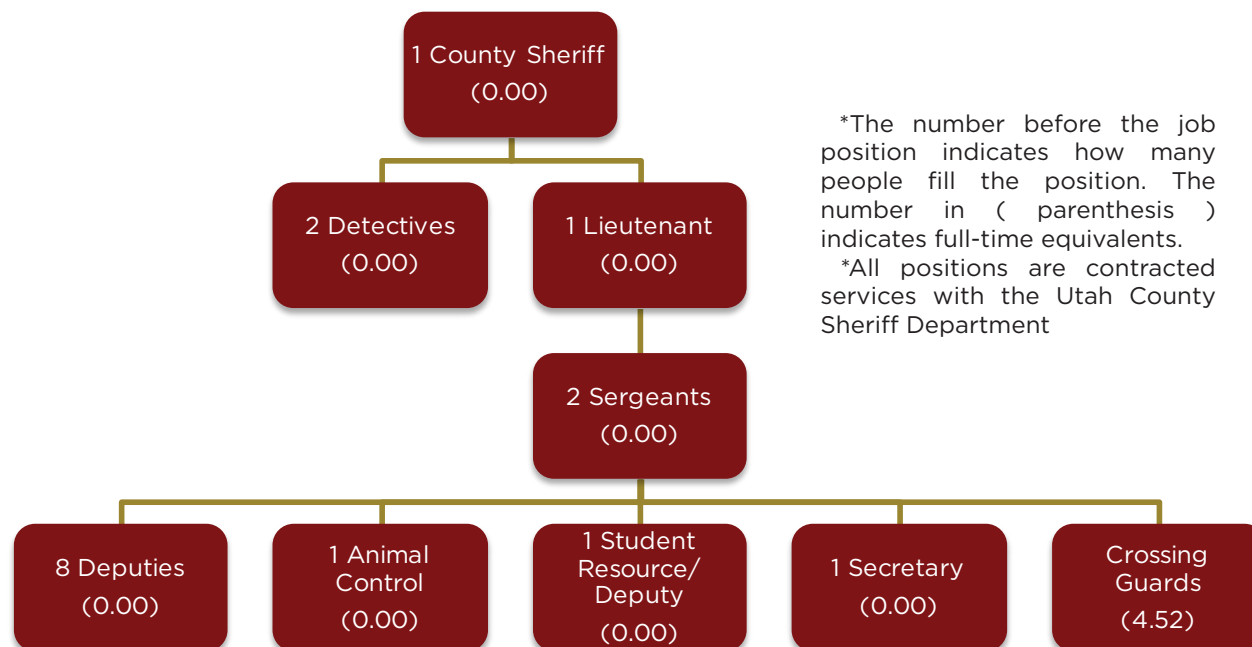
The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

Department Description

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



POLICE DEPARTMENT ORGANIZATION

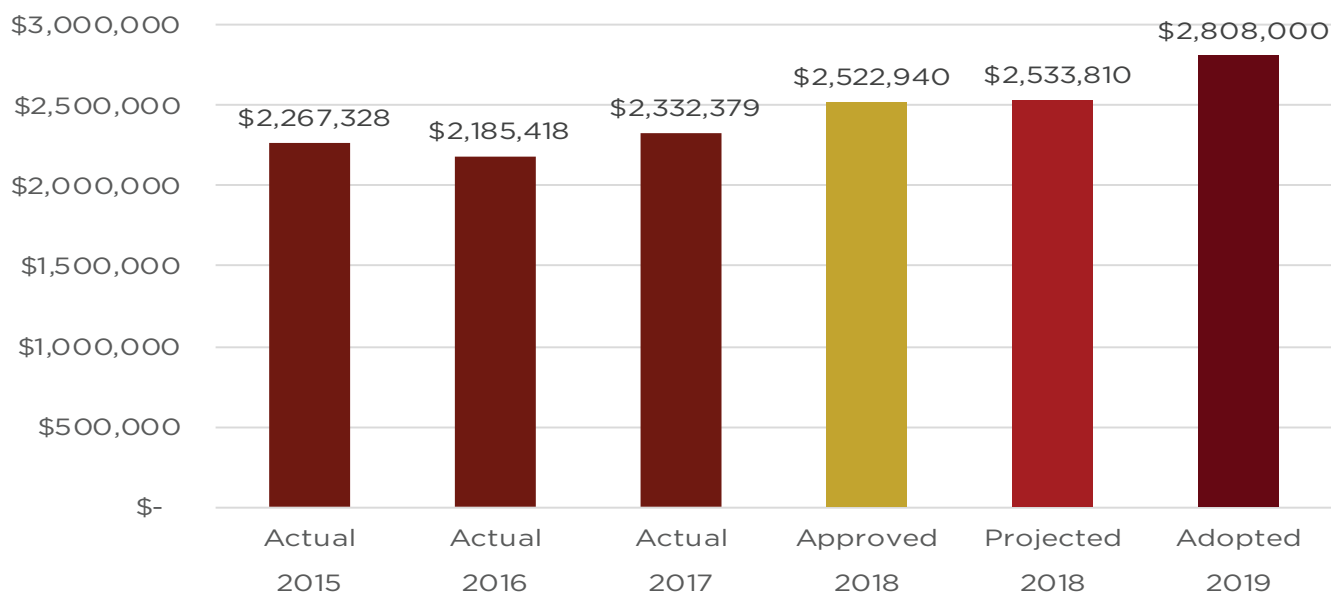


Police

POLICE DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

POLICE DEPARTMENT EXPENDITURE TRENDS



POLICE

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 11%.

Personnel Services - Normal increases to salary and benefits caused increase in personnel services (\$ 2,560).

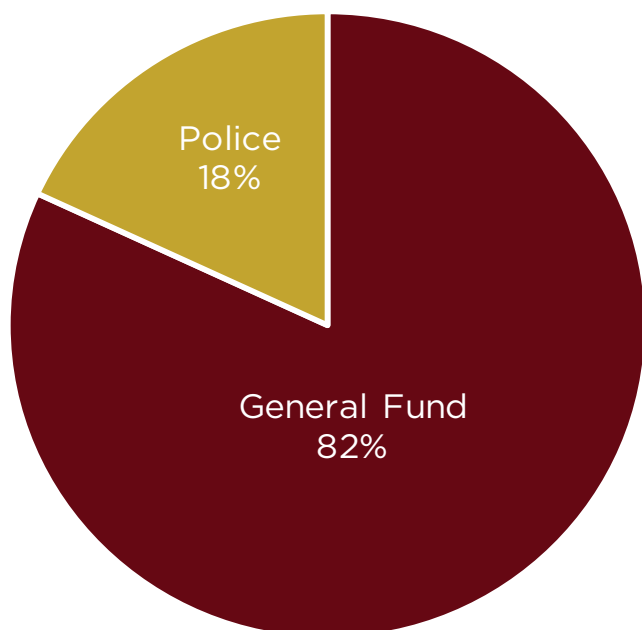
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Due to increased costs for contract services, professional services, and safety programs, materials, supplies, and services expenditures have increased (\$275,500).

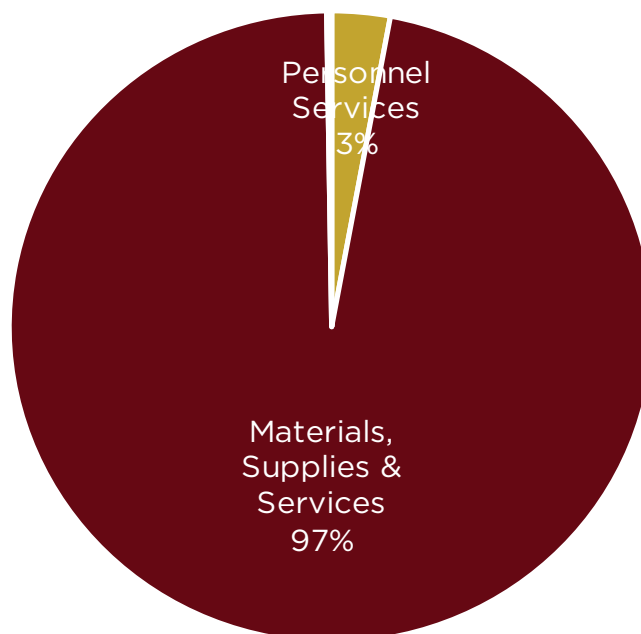
Capital Outlay - The purchase of two enclosed trailers caused the increase of capital outlay (\$7,000).

Police

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	69,844	74,454	84,042	79,440	81,698	82,000
Materials, Supplies & Services	2,096,925	2,110,964	2,247,522	2,443,500	2,452,112	2,719,000
Capital Outlay	100,559	-	815	-	-	7,000
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	2,267,328	2,185,418	2,332,379	2,522,940	2,533,810	2,808,000
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	2,267,328	2,185,418	2,332,379	2,522,940	2,533,810	2,808,000
Revenue Total:	2,267,328	2,185,418	2,332,379	2,522,940	2,533,810	2,808,000
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
FTE Total:	4.52	4.52	4.52	4.52	4.52	4.52

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1112 PT/Temp Seasonal Salaries	64,881	69,163	78,069	73,500	75,892	76,000
1211 Overtime						
1300 Employee Benefit						
1311 Bonus				325		
1511 FICA	4,023	4,288	4,840	4,550	4,706	4,800
1512 Medicare	941	1,003	1,132	1,065	1,100	1,200
1521 Retirement						
Total:	69,844	74,454	84,042	79,440	81,698	82,000
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2513 Equipment, Supplies, and Maintenance						
3111 Utilities	245	4,679	2,312	4,500	4,500	4,500
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	24,642	28,037	26,576	32,000	27,612	30,000
4520 Contract Services	1,950,984	1,954,853	2,116,085	2,295,000	2,295,000	2,533,000
4520 Contract Services (Citation Credit)				(50,000)	(50,000)	(50,000)
4525 Utah Valley Dispatch	96,086	108,643	88,311	120,000	140,000	145,000
4531 Professional & Technical Services						5,000
5002 Misc. Services & Supplies	11,028	5,030	1,414	2,000	2,000	2,000
5230 Emergency Management		90	1,851	10,000	3,000	3,000
5235 CERT Training						500
5797 Planning Grant Expenses						
5859 RadWomen	1,100	365		500	500	500
5860 RadKids-Women/Community Safety/VIPS	6,809	5,499	3,138	7,500	7,500	8,500
5861 Communities That Care Program	6,032	3,769	5,009	7,000	7,000	7,000
5862 DUI Blitzez w/ Beer Tax Funds			2,827	15,000	15,000	30,000
Total:	2,096,925	2,110,964	2,247,522	2,443,500	2,452,112	2,719,000
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay	100,559					
7410 Equipment			815			
7415 Emergency Management Equipment						7,000
Total:	100,559	-	815	-	-	7,000
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

Police

RECORDER

Mission

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

Department Description

The City Recorder's Office is one of two public offices (the other being Treasurer) that is statutorily required by State Law. The Office is responsible for recording and keeping documents and properly indexed records relative to the functions of the

City. The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder also prepares agenda packets and coordinates the public hearings for City Council meetings, attends and maintains records of such meetings, manages all City-owned, property tax-related issues with Utah County, and handles all requests for records under GRAMA. Notary services are available to residents free of charge from the City.



Providing professional service and transparency to the City.

Accomplishments

- Recorded 37 subdivision plats

Goals:

- Implemented Granicus
- Hire part-time staff member
- Get records management committee meeting on a regular schedule

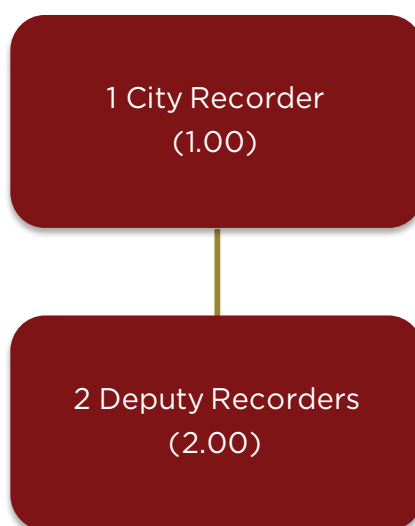
Recorder Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Distribute information regarding City business in a timely manner				
1.1	Have draft minutes prepared and presented for approval at next City Council meeting	100%	100%	95%	n/a
1.2	Distribute packets and post agendas for Council by 5:30 PM the Thursday prior to the meeting	100%	100%	90%	n/a
1.3	Post all the City's agendas, including City Council, Boards, & Commissions on the States website 24 hours prior to the meeting	100%	100%	90%	n/a
1.4	Post supporting documents on the City website the Friday prior to the meeting	100%	100%	100%	n/a
City Objective	Improve Customer Service and Public Image				
Department Objective	The Recorder's Office maintains, preserves and provides access to the official City records and ensures transparency to the public.				
2.1	Post approved ordinances on website the day they are effective	90%	95%	90%	n/a
2.2	Respond to GRAMA requests within 10 business days	95%	95%	95%	n/a
2.3	Increase Recorder rating in the Citizen Survey	3.56	3.7	3.52	n/a



RECORDER'S OFFICE ORGANIZATION

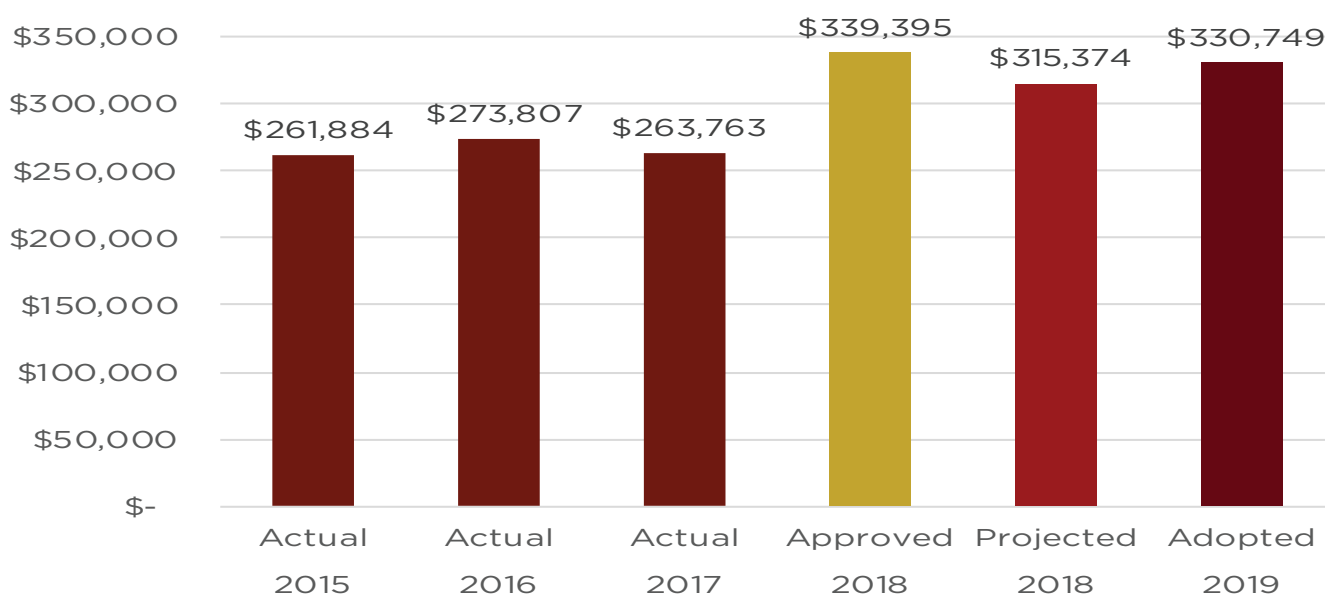
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



RECORDER'S OFFICE PERSONNEL CHANGES

FTEs for FY 2019 increased 0.50 (3.0 in FY 2018 to 3.5 in FY 2019).

RECORDER'S OFFICE EXPENDITURE TRENDS



RECORDER

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 3%.

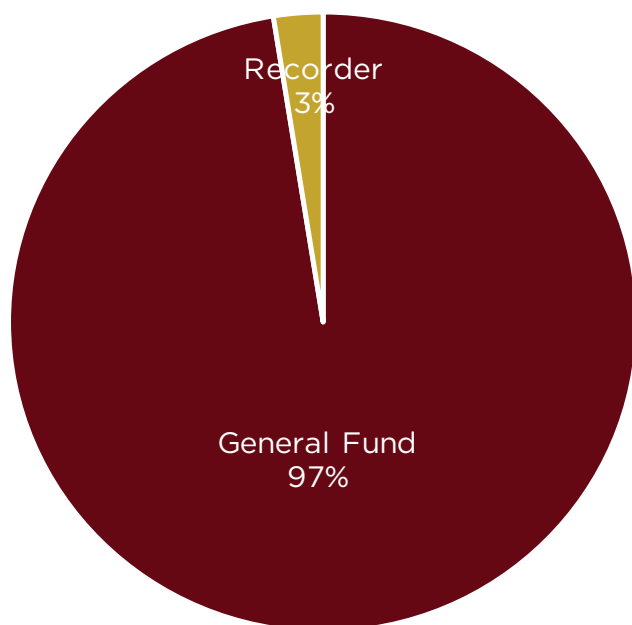
Personnel Services - Regular increases in insurance costs accounts for an increase in personnel service expenditures (\$28,754).

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

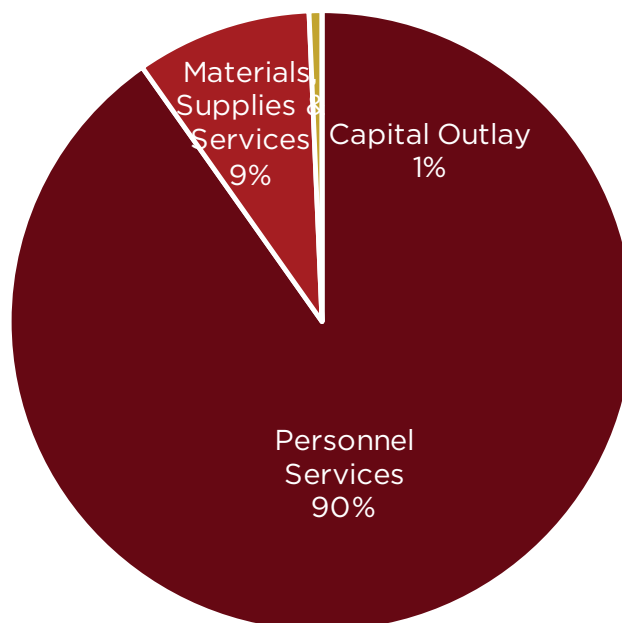
Materials, Supplies & Services - Last year's election caused a spike in materials costs. This year the budget goes back down, since there is no election (\$38,400).

Capital Outlay - The purchase of a plotter caused the increase to capital outlay expenditures (\$1,000).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	240,455	241,092	246,350	269,745	245,724	298,499
Materials, Supplies & Services	21,429	32,715	16,475	68,450	68,450	30,050
Capital Outlay	-	-	938	1,200	1,200	2,200
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	261,884	273,807	263,763	339,395	315,374	330,749
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	261,884	273,807	263,763	339,395	315,374	330,749
Revenue Total:	261,884	273,807	263,763	339,395	315,374	330,749
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						0.50
FTE Total:	3.00	3.00	3.00	3.00	3.00	3.50

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	157,530	163,798	165,209	169,442	164,518	178,483
1112 Part-Time Salaries						16,068
1211 Overtime	353	179	89		158	
1212 Wellness Benefit	100					
1300 Employee Benefits	13,680	13,903	14,164	10,505	14,080	11,066
1311 Bonus						
1511 FICA						996
1512 Medicare	2,195	2,322	2,344	2,457	2,334	2,821
1521 Retirement	29,089	30,268	30,385	31,296	30,416	32,966
1531 State Insurance Fund						
1541 Health Insurance	32,458	26,133	29,196	50,776	29,612	50,776
1545 Dental Insurance	3,744	3,306	3,579	3,606	3,528	3,606
1548 Vision Insurance	639	547	575	639	272	639
1561 Long Term Disability	666	637	811	1,022	806	1,077
Total:	240,455	241,092	246,350	269,745	245,724	298,499
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, Subscriptions, Memberships (IIMC, UMCA, CURA, ARMA, UBL, Notary Renewal)	795	1,477	700	1,250	1,250	1,250
2211 Public Notices	3,464	3,627	3,582	4,500	4,500	5,000
2321 Travel & Training	4,074	2,373	5,309	4,900	4,900	4,900
2369 Meetings	40	213	15	300	300	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement	259		91	500	500	500
4138 Property Taxes		131	143	2,000	2,000	2,000
4139 Recording Fees	2,711	2,803	2,329	3,000	3,000	3,500
4261 Computer Software & Maintenance	4,933	595	595	5,000	5,000	5,000
4531 Professional/Technical Services	5,405	5,943	3,219	5,000	5,000	5,000
4532 Record Transcription Services			400	2,000	2,000	2,000
4950 Elections	(252)	15,554	92	40,000	40,000	600
5002 Misc. Services & Supplies						
Total:	21,429	32,715	16,475	68,450	68,450	30,050
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7412 Computer/Office Equipment						2,200
7425 Codification of City Records						
7552 Furniture			938	1,200	1,200	
Total:	-	-	938	1,200	1,200	2,200
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

Recorder

RECREATION

Mission

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

Department Description

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

Youth Sports

- Basketball

Adult Sports

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



Providing quality recreational activities for youth and adults.

Goals:

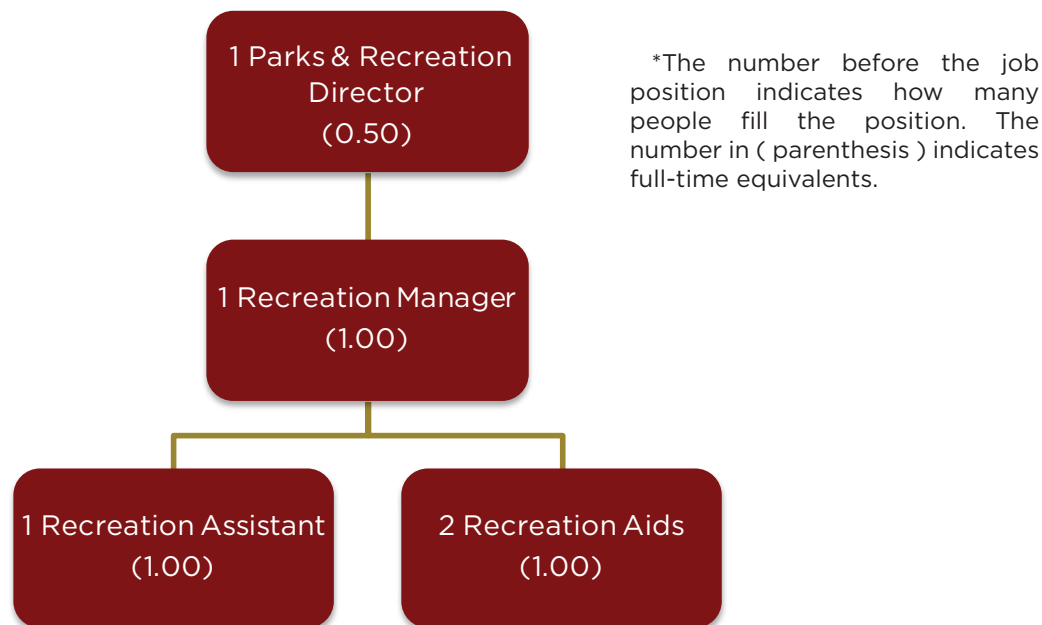
- Increase trainings with coaches and referees
- Add additional opportunities for recreation activities

Recreation Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Ensure recreation employees and volunteers know and perform their assigned duties				
1.1	Provide training for coaches before the start of each youth sport using emails and meetings	Y	Y	Y	n/a
1.2	Provide more consistency with recreation activities and leagues	Y	Y	Y	n/a
1.3	Increase Recreation rating in the Citizen Survey	3.17	3.3	3.15	n/a
City Objective	Foster Community Involvement				
Department Objective	Ensure recreation programs include as many different types of residents as possible				
2.1	Improve existing recreation programming by getting community feedback	Y	Y	Y	n/a
2.2	Expand programs to include different demographics	Y	Y	N	n/a



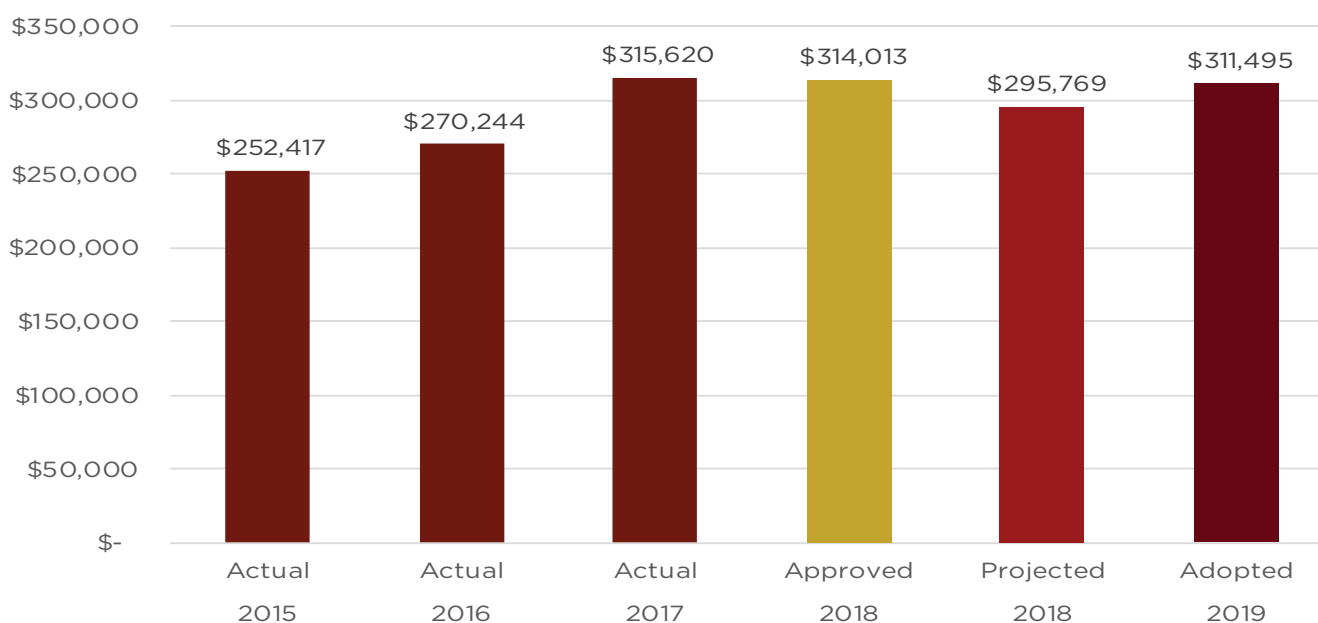
RECREATION DEPARTMENT ORGANIZATION



RECREATION DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

RECREATION DEPARTMENT EXPENDITURE TRENDS



RECREATION

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 1%.

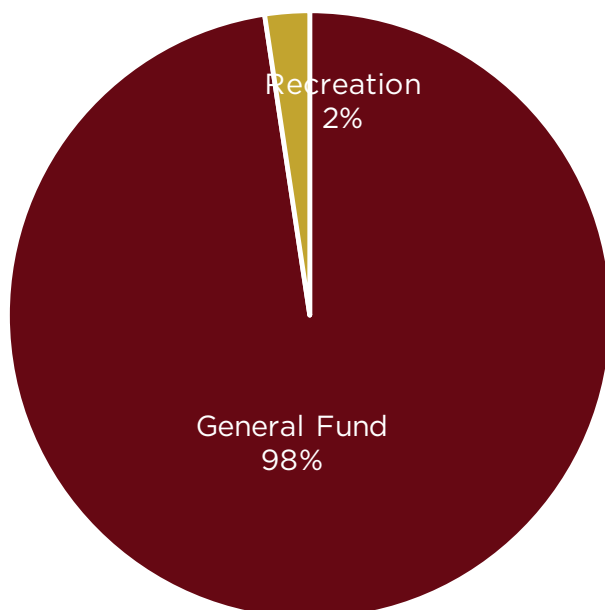
Personnel Services - Regular increases in salary and benefit costs accounts for an increase in personnel service expenditures (\$2,235).

Interfund Transactions - A decrease in the fleet fund led to decrease in interfund transactions (\$1,953).

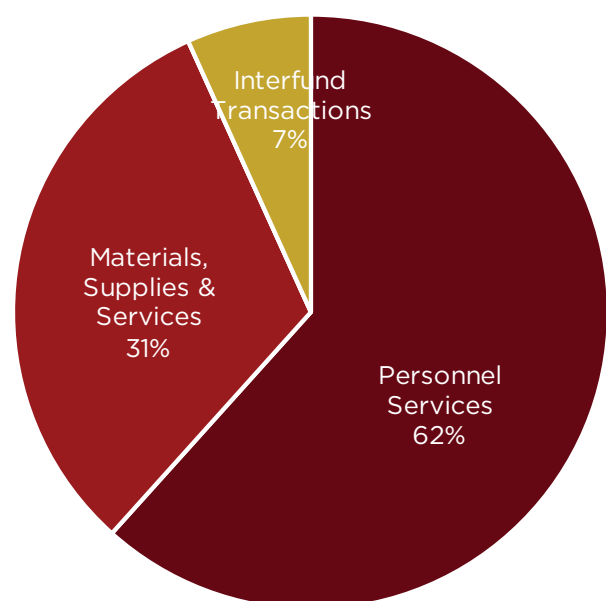
Materials, Supplies & Services - The elimination of women's basketball led to a decrease in materials, supplies & services (\$2,800).

Capital Outlay - There are no changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	149,244	159,456	174,766	189,798	180,554	192,033
Materials, Supplies & Services	73,518	75,864	122,306	101,200	92,200	98,400
Capital Outlay	7,719	16,441	-	-	-	-
Interfund Transactions	21,936	18,483	18,548	23,015	23,015	21,062
Expenditure Total:	252,417	270,244	315,620	314,013	295,769	311,495
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	252,417	270,244	315,620	314,013	295,769	311,495
Revenue Total:	252,417	270,244	315,620	314,013	295,769	311,495
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	2.00	2.08	2.08	2.33	2.33	2.33
Part-time/Seasonal	1.20	1.20	1.20	1.20	1.20	1.20
FTE Total:	3.20	3.28	3.28	3.53	3.53	3.53

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries FT	72,166	81,022	92,794	93,793	92,284	94,628
1112 Salaries PT	16,373	17,034	12,066	25,709	19,810	25,709
1211 Overtime	4,999	5,608	5,230	1,000	3,826	1,000
1300 Employee Benefits	5,258	5,858	6,225	5,815	6,072	5,867
1311 Bonus				-		-
1321 Clothing Allowance			400	800	400	800
1511 FICA	1,019	1,056	748	416	1,228	1,594
1512 Medicare	1,325	1,472	1,568	1,733	1,620	1,745
1521 Retirement	13,290	14,950	16,924	17,324	16,698	17,478
1531 State Insurance Fund				-		-
1541 Medical Insurance	31,637	29,245	34,969	39,351	34,818	39,351
1545 Dental	2,461	2,501	2,930	2,795	2,888	2,795
1548 Vision	421	416	464	496	462	496
1561 Long Term Disability	295	295	448	566	448	571
Total:	149,244	159,456	174,766	189,798	180,554	192,033
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues, subscriptions, and memberships	130	813	145	200	200	200
2321 Travel/Training		640		1,500	1,500	1,500
2431 Uniforms	506	601				
2513 Equipment Supplies & Maintenance		1,963	1,112	5,000	5,000	5,000
3111 Utilities						
4531 Professional & Technical Services	2,355	2,852	12,795	4,000	4,000	4,000
4610 Officials						
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports	7,178	21				
5751 Youth Soccer (Fall)	5,723	4,811				
5752 Youth Baseball	19,027	20,214	60,155			
5753 Youth Basketball	32,941	38,413	39,400	40,000	40,000	40,000
5754 Adult Softball	3,127	2,964	3,842	9,600	4,780	9,600
5755 Adult Volleyball	588	510	518	2,100	2,100	2,100
5756 Men's Basketball	2,076	1,610		2,800	2,800	2,800
5757 Women's Basketball				2,800	2,800	-
5758 Women's Volleyball	613	451	418	2,100	2,100	2,100
5759 Flag Football				2,500	2,500	2,500
5749 Pickleball				2,500	2,500	2,500
5748 Ultimate Frisbee				3,100	3,100	3,100
5760 CSSA Softball (Spring)			3,921	9,000	9,000	9,000
5761 CSSA Softball (Fall)				9,000	4,821	9,000
5747 New Program Development				5,000	5,000	5,000
5862 Pass-Through	(745)					
Total:	73,518	75,864	122,306	101,200	92,200	98,400
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay	7,719	16,441				
Total:	7,719	16,441	-	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	21,936	18,483	18,548	23,015	23,015	21,062
Total:	21,936	18,483	18,548	23,015	23,015	21,062

SENIOR COUNCIL



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

Mission

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

Department Description

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



SENIOR COUNCIL STAFF ORGANIZATION

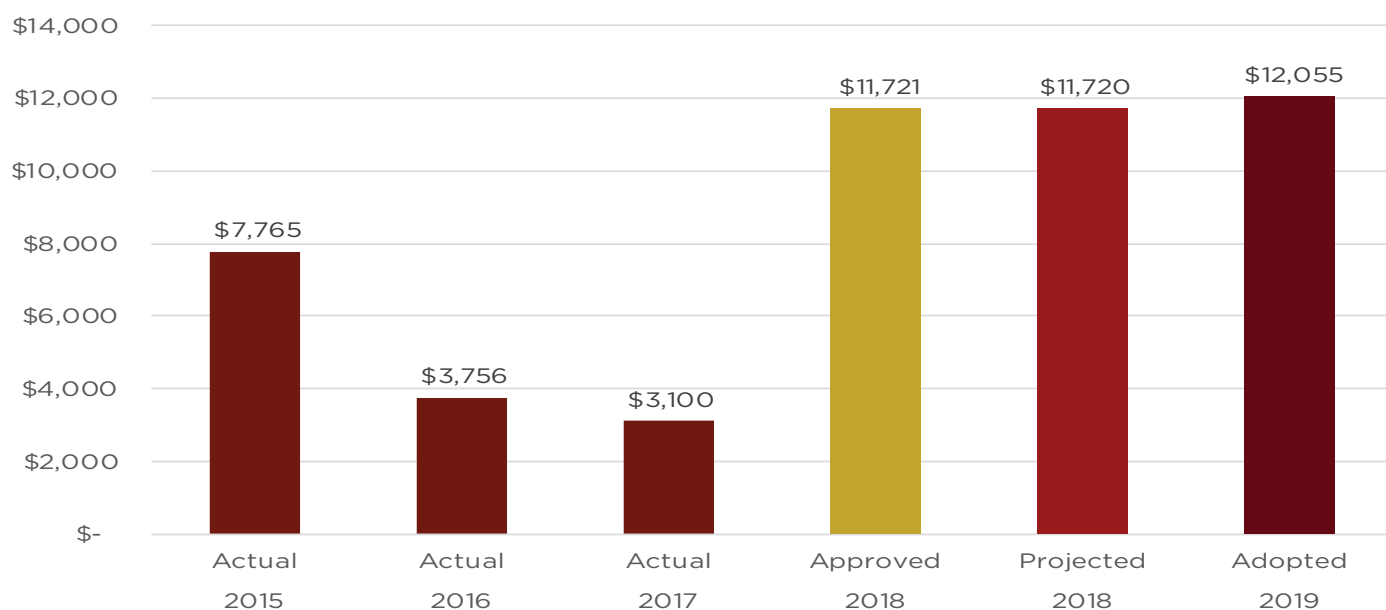
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.



SENIOR COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

SENIOR COUNCIL EXPENDITURE TRENDS



SENIOR COUNCIL

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 3%.

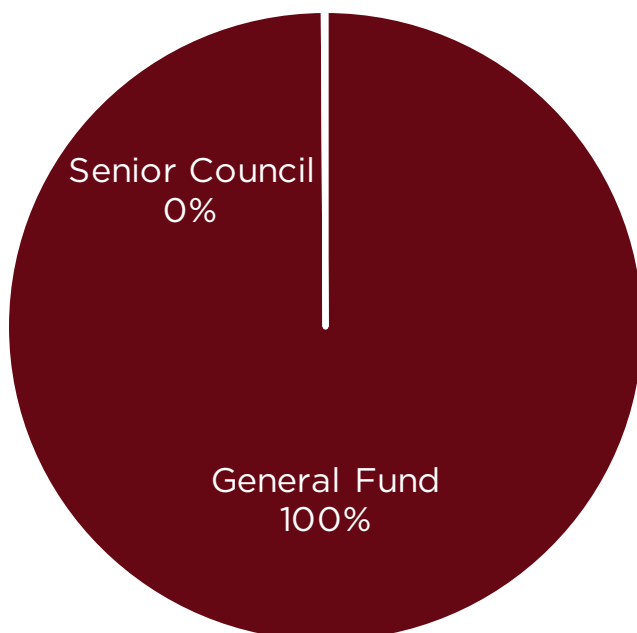
Personnel Services - Full-time salaries increased, increasing overall personnel services (\$334).

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

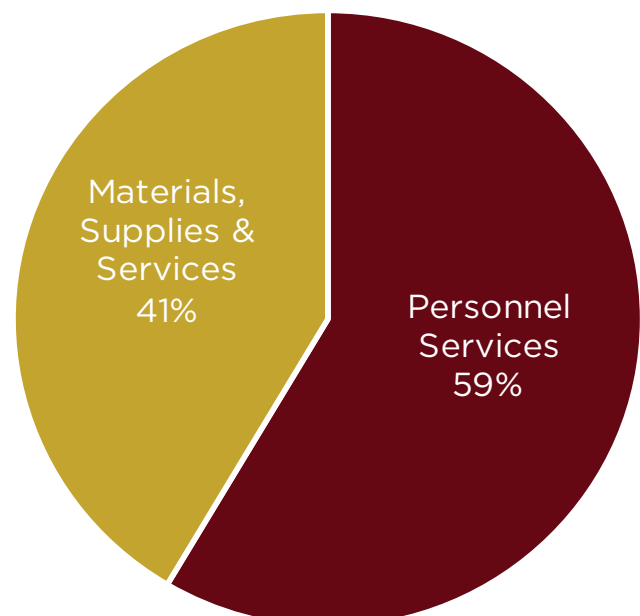
Materials, Supplies & Services - There is no difference in materials, supplies, and services expenditures between budget years.

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

DEPARTMENT EXPENDITURES COMPARED
TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	4,309	-	-	6,721	6,720	7,055
Materials, Supplies & Services	3,455	3,756	3,100	5,000	5,000	5,000
Capital Outlay						
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	7,765	3,756	3,100	11,721	11,720	12,055
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	7,765	3,756	3,100	11,721	11,720	12,055
Revenue Total:	7,765	3,756	3,100	11,721	11,720	12,055
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	0.10	0.10	0.10	0.10	0.10	0.10
Part-time/Seasonal						
FTE Total:	0.10	0.10	0.10	0.10	0.10	0.10

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	3,094			3,856	3,856	4,120
1112 Salaries - PT						
1211 Overtime	56					
1300 Employee Benefits	618			239	239	255
1511 FICA						
1512 Medicare	46			56	56	60
1521 Retirement	466			712	712	761
1531 State Insurance Fund						
1541 Health Insurance	8			1,693	1,693	1,693
1545 Dental Insurance	9			120	120	120
1548 Vision Insurance				21	21	21
1561 Long Term Disability	14			23	23	25
Total:	4,309	-	-	6,721	6,720	7,055
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
5856 Senior Council	3,455	3,756	3,100	5,000	5,000	5,000
Total:	3,455	3,756	3,100	5,000	5,000	5,000
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund						
Total:	-	-	-	-	-	-

SPECIAL EVENTS

Mission

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

Department Description

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



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

Accomplishments:

- Held more events this year than in recent years past
- Had a higher attendance at all events, less complaints, and more citizen involvement

Goals:

- Improve quality of events
- Start a summer concert series
- Build better involvement with the community

Special Events Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Foster Community Involvement				
Department Objective	Hold events that bring the community together				
1.1	Hold 10 events each year	14	14	17	n/a
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Assure all events fall within the budget				
2.2	Maintain a budget tracking sheet for each event	Y	Y	Y	n/a
2.1	Obtain sponsorships from community businesses	Y	Y	Y	n/a
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols				
Department Objective	Obtain more sponsorship money to pay for Pony Express Days				
3.1	Reach out to 10 new potential sponsors each year	10	10	10	n/a
City Objective	Provide High Quality Services				
Department Objective	Hold events that provide value to citizens				
4.1	Increase Special Events rating on Citizen Satisfaction Survey	3.8	3.8	3.85	n/a



SPECIAL EVENTS DEPARTMENT ORGANIZATION

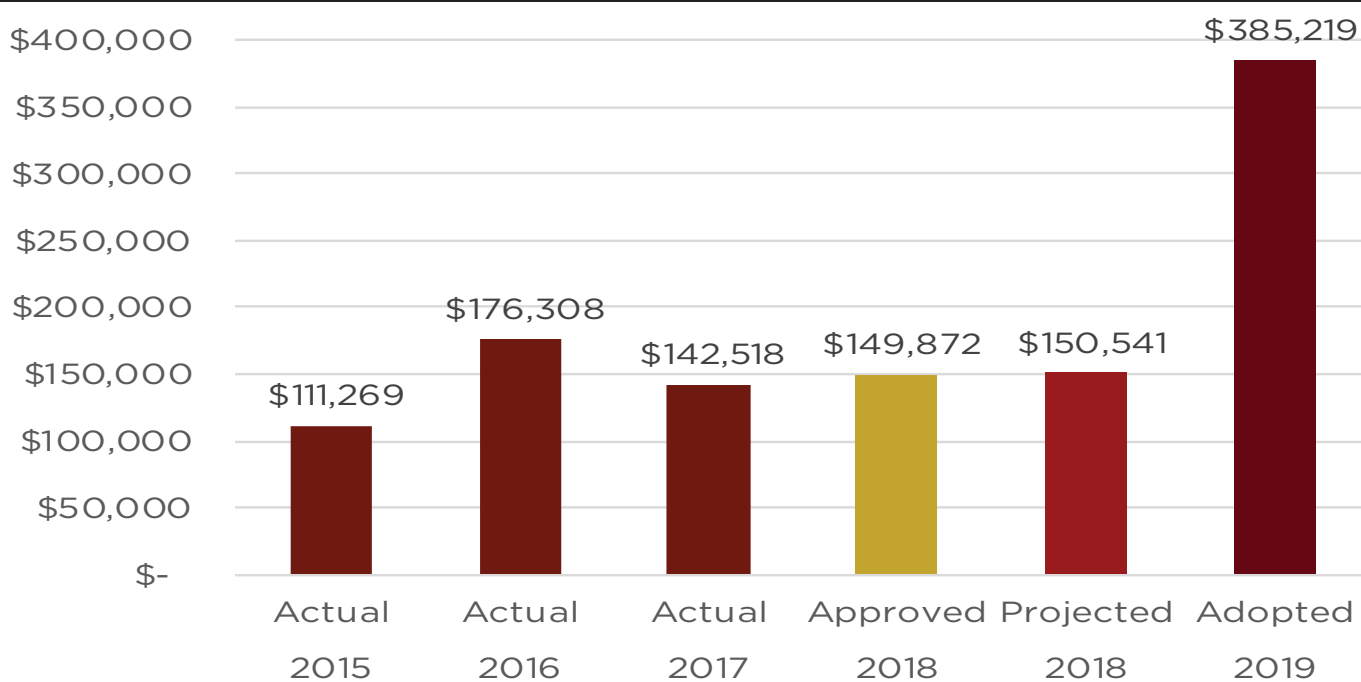


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

SPECIAL EVENTS DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

SPECIAL EVENTS DEPARTMENT EXPENDITURE TRENDS



SPECIAL EVENTS

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 157%

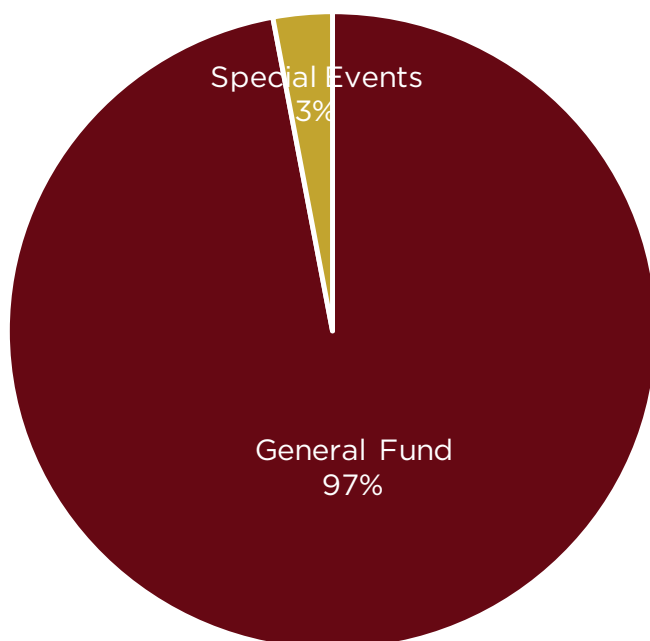
Personnel Services - A increase in salaries resulted in a increase of personnel services expenditures (\$7,444).

Interfund Transactions - Interfund transactions increased due to transfers to the Fleet fund (\$13,227).

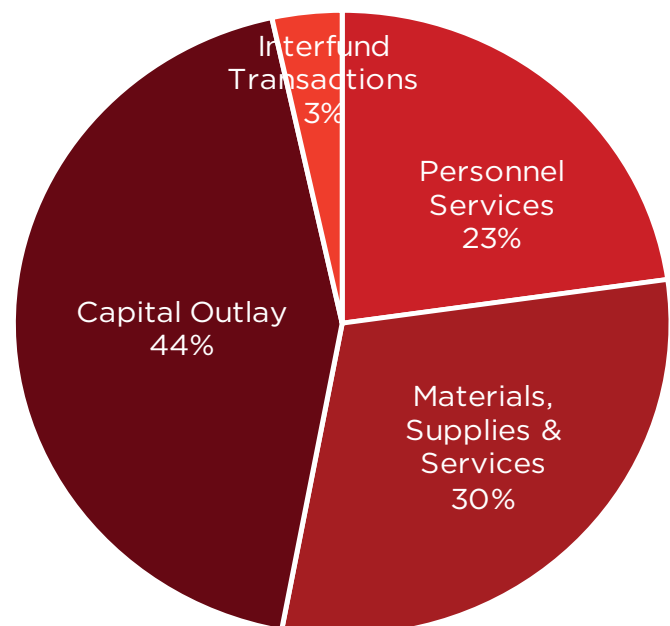
Materials, Supplies & Services - An increase in special events projects and equipment acquisition resulted in an increase in expenditures for materials, supplies, and services (\$46,675).

Capital Outlay - Capital outlay increased due to the purchase of an enclosed trailer and stage (\$168,000).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	56,195	69,551	86,096	80,247	80,916	87,691
Materials, Supplies & Services	55,074	46,529	56,423	69,625	69,625	116,300
Capital Outlay	-	60,228	-	-	-	168,000
Interfund Transactions						13,227
Expenditure Total:	111,269	176,308	142,518	149,872	150,541	385,219

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	111,269	176,308	142,518	149,872	150,541	385,219
Revenue Total:	111,269	176,308	142,518	149,872	150,541	385,219

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	2.50	0.98	0.98	0.98	0.98	0.98
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.50	0.50
FTE Total:	3.00	1.48	1.48	1.48	1.48	1.48

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries FT	31,652	40,096	43,757	40,501	39,180	43,258
1112 Salaries PT	9,474	9,852	10,354	10,712	14,208	13,926
1211 Overtime	2,128	2,573	2,672		650	
1300 Employee Benefits	6,511	7,188	1,078	2,511	630	2,682
1311 Bonus						
1511 FICA	624	634	690	174	888	863
1512 Medicare	627	761	812	743	772	829
1521 Retirement	4,917	6,472	6,980	7,481	5,966	7,990
1541 Health Insurance	68	1,582	17,896	16,502	16,914	16,502
1545 Dental Insurance	75	214	1,426	1,172	1,312	1,172
1548 Vision Insurance		21	230	208	214	208
1561 Long Term Disability	118	158	201	244	182	261
Total:	56,195	69,551	86,096	80,247	80,916	87,691

<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues and Subscriptions (Music Licensing, SESAC, BMI, ASCAP, Utah Assn. of Fairs & Events)	75			1,200	1,200	1,200
2321 Travel and Training	25	32		100	100	1,400
2513 Equipment, Supplies & Maintenance						8,000
3111 Utilities						
5855 Exceptional Kids						
5856 Special Events Projects	17,882	13,131	18,244	28,725	28,725	55,000
5858 Pony Express Days	23,262	25,728	28,836	30,000	30,000	40,000
5859 Miss Eagle Mountain	5,558	6,371	7,475	7,000	7,000	7,000
5860 PE Days Rodeo	8,272					
5861 Miss PED Rodeo Pageant						
5862 PE Days Pass-Through						
5863 PE Days Concert						
5864 PE Days Demolition Derby						
5865 PE Days Marketing						
5870 Community Leisure						
5850 Veterans Board		1,267	1,868	2,600	2,600	3,700
Total:	55,074	46,529	56,423	69,625	69,625	116,300

<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay		60,228				168,000
Total:	-	60,228	-	-	-	168,000

<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	21,936					13,227
Total:	21,936	-	-	-	-	13,227

STREETS

Mission

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

Department Description

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



Providing residents with safe streets.

Accomplishments:

- Completed city wide crack seal project, covering 15,930,800 SF of roadways in one year
- Placed surface treatment on approx. 20% of city roads
- Paved over 500 tons in one day

Goals:

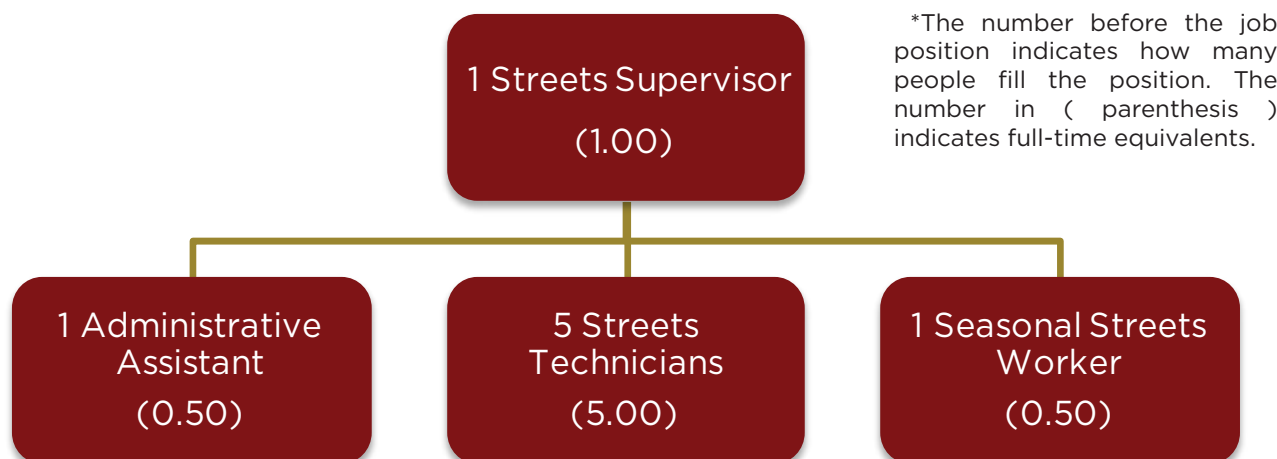
- Place surface treatment on approx. 20% of city roads
- Sign replacement project

Streets Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide High Quality Services				
Department Objective	Ensure roads are in good condition and do not cause damage to vehicles				
1.1	Increase patching and paving on asphalt roads within the City by tons	4984	5000	4165	n/a
1.2	Increase crack seal treatment to roads within the City by pounds	29040	29100	See accomplishments	n/a
1.3	Increase Citizen Satisfaction Survey rating	3.33	3.4	3.3	n/a
1.4	Yearly Surface Treatments (chip seals, slurry seals etc)	2059556	n/a	2059556	n/a
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Reuse all possible materials to minimize budget impact				
2.1	Increase the amount of recycled asphalt placed on dirt roads by tons (goal will be set next year)	2183	2200	2,180	completed



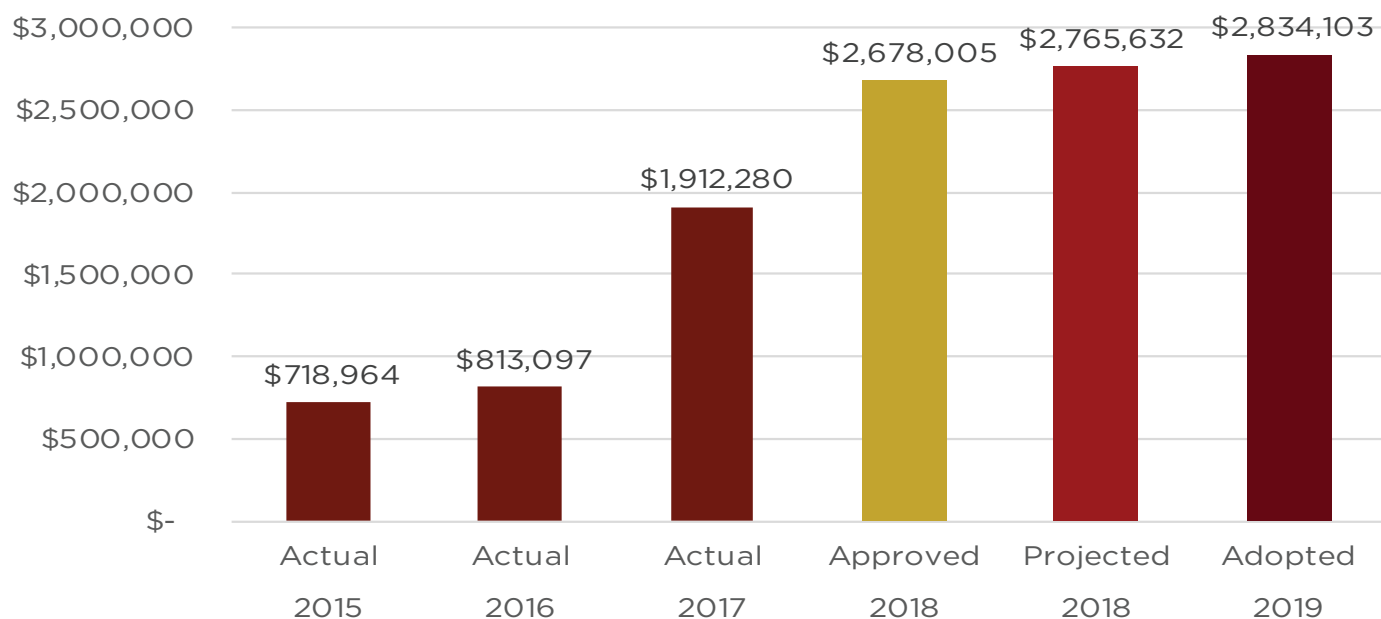
STREETS DEPARTMENT ORGANIZATION



STREETS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2019 increased 1.50 (5.91 in FY 2018 to 7.41 in FY 2019).

STREETS DEPARTMENT EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 6%.

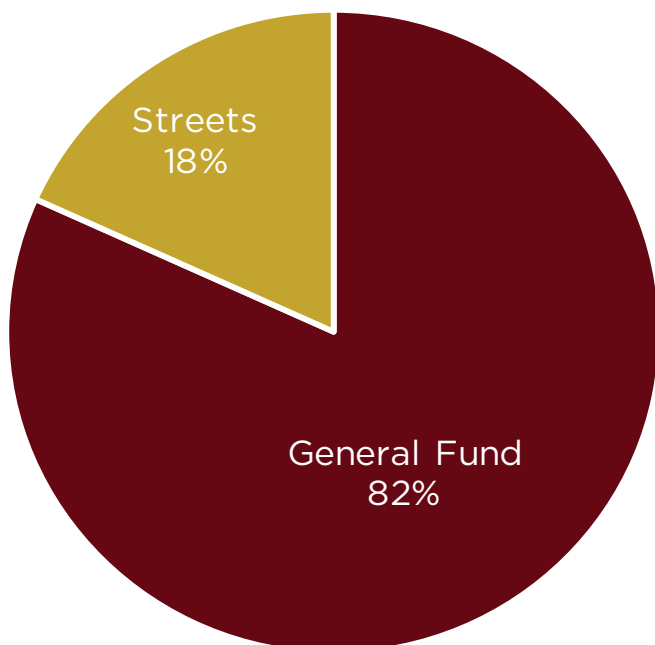
Personnel Services - Full-time salaries increased giving a general increase to personnel services (\$111,208).

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

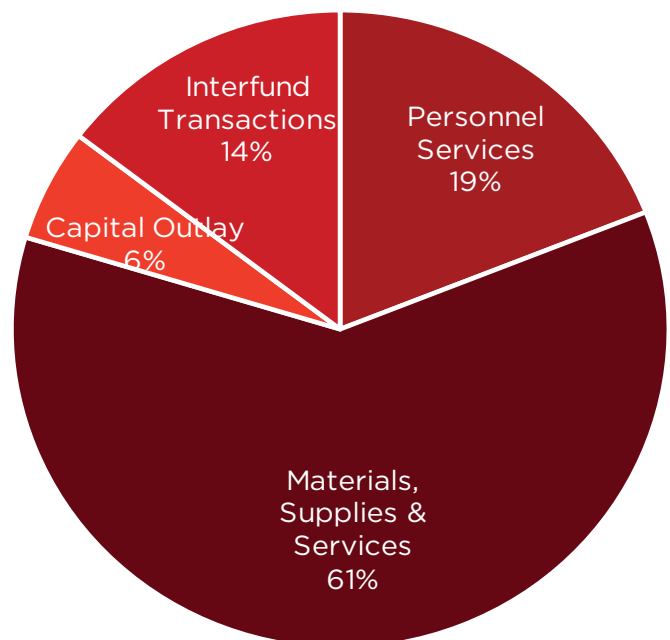
Materials, Supplies & Services - Materials and supplies decreased because of decreased maintenance costs and the transfer of street sweeping to the Fleet fund (\$331,992).

Capital Outlay - Due to a purchase of new equipment, capital outlay expenditures increased (\$81,425).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	297,820	382,755	456,226	427,797	442,478	539,005
Materials, Supplies & Services	201,502	351,853	1,290,443	2,050,567	2,123,513	1,718,575
Capital Outlay	-	8,892	49,712	80,500	80,500	161,925
Interfund Transactions	219,642	69,597	115,899	119,141	119,141	414,598
Expenditure Total:	718,964	813,097	1,912,280	2,678,005	2,765,632	2,834,103
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes and Revenues	718,964	813,097	1,912,280	2,678,005	2,765,632	2,834,103
Revenue Total:	718,964	813,097	1,912,280	2,678,005	2,765,632	2,834,103
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	4.00	4.70	5.51	5.41	5.41	6.91
Part-time/Seasonal	1.00	0.33	0.50	0.50	0.50	0.50
FTE Total:	5.00	5.03	6.01	5.91	5.91	7.41

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

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	170,533	219,464	263,445	227,208	241,797	292,790
1112 Salaries PT	6,167	9,921	11,514	12,854	12,854	12,854
1211 Overtime	13,947	26,803	16,434	25,000	25,000	25,000
1212 Wellness Benefit	200					
1242 Car Allowance						-
1300 Employee Benefits	12,387	15,434	16,077	14,087	15,185	18,153
1311 Bonus						-
1321 Clothing Allowance			1,900	2,400	2,300	2,400
1511 FICA	393	823	737	208	797	797
1512 Medicare	2,674	3,585	4,149	3,481	3,537	4,432
1521 Retirement	32,395	41,137	46,770	41,965	40,134	54,078
1531 State Insurance Fund						
1541 Health Insurance	53,545	59,029	85,986	91,566	91,359	116,954
1545 Dental Insurance	4,147	4,935	6,894	6,504	7,176	8,307
1548 Vision Insurance	712	805	1,105	1,153	1,161	1,473
1561 Long Term Disability	720	819	1,213	1,371	1,178	1,767
Total:	297,820	382,755	456,226	427,797	442,478	539,005
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2321 Travel & Training	1,923	1,799	830	4,700	4,700	4,700
2369 Meetings	65	76	86	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,192	1,240				
2513 Equipment Supplies & Maintenance	23,532	28,059	36,970	35,000	35,000	40,000
2610 Buildings & Ground Maintenance			237			
3111 Utilities	84	86			84	
4121 Attorney Fees		936	7,380		4,000	
4320 Engineering Services						
4394 Collar Maintenance						10,000
4531 Professional/Technical Services	24,406	6,440	3,340	4,000	6,800	4,000
4811 Equipment Rental/Lease	14,913	22,603	23,813	30,000	30,000	30,000
5002 Misc. Services & Supplies						
5110 Street Material						
5121 Unimproved Road Maintenance	21,448	29,445	25,253	30,000	30,000	4,575
5122 Paved Road Maintenance	65,083	85,569	747,048	1,667,567	1,667,567	1,370,000
5124 Sidewalk Maintenance		1,836	14,890	20,000	32,608	20,000
5140 Street Light New Install			116,856			
5141 Street Light Maintenance	10,032	72,020	179,180	125,000	178,454	125,000
5142 Traffic Signal Maintenance/Power			3,803	4,000	4,000	5,000
5721 Snow Removal	24,543	76,337	71,459	70,000	70,000	70,000
5730 Sign Maintenance	14,282	7,002	23,589	30,000	30,000	35,000
5731 Street Sweeping			11,580	30,000	30,000	
6000 Bad Debt Expense		18,405	24,130			
Total:	201,502	351,853	1,290,443	2,050,567	2,123,513	1,718,575
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7410 Equipment		8,892	49,712	80,500	80,500	161,925
Total:	-	8,892	49,712	80,500	80,500	161,925
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9154 Due To Fleet Fund	68,007	69,597	115,899	119,141	119,141	414,598
9179 Due To Road Debt Fund	151,635					
Total:	219,642	69,597	115,899	119,141	119,141	414,598

YOUTH COUNCIL



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

Mission

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

Department Description

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



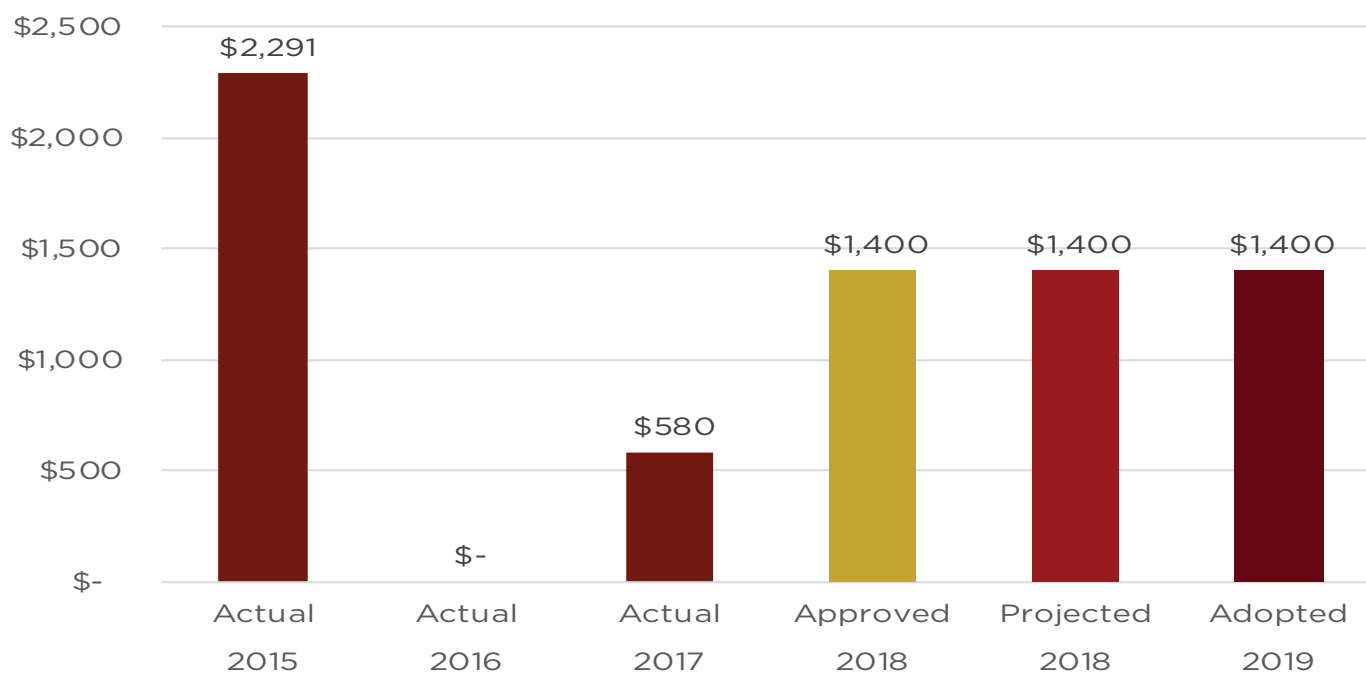
YOUTH COUNCIL STAFF ORGANIZATION

The Council is organized and run entirely by volunteers.

YOUTH COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

YOUTH COUNCIL EXPENDITURE TRENDS



YOUTH COUNCIL

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

Youth Council

The total budget DECREASED by 0%

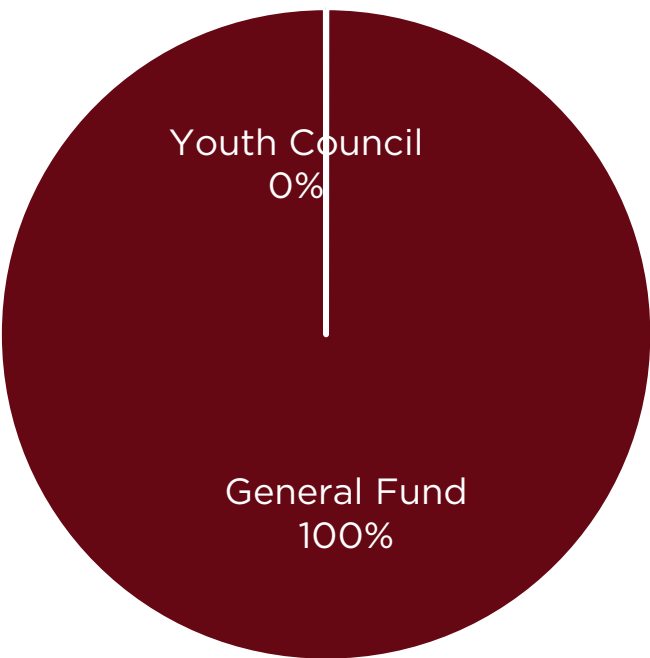
Personnel Services - There are no personnel services expenditures for this department.

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

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

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY
CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	2,155	-	-	-	-	-
Materials, Supplies & Services	136	-	580	1,400	1,400	1,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions						
Expenditure Total:	2,291	-	580	1,400	1,400	1,400
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
General Taxes & Revenues	2,291	-	580	1,400	1,400	1,400
Revenue Total:	2,291	-	580	1,400	1,400	1,400
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
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>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries - FT	1,547					
1112 Salaries - PT						
1211 Overtime	28					
1300 Employee Benefits	309					
1511 FICA						
1512 Medicare	23					
1521 Retirement	233					
1541 Health Insurance	4					
1545 Dental Insurance	4					
1548 Vision Insurance						
1561 Long Term Disability	7					
1999 Reserve For Pay Adjustments						
Total:	2,155	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues Subscriptions & Membership				1,200	1,200	1,200
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	136		580	200	200	200
6527 Grants/Cont.- Youth Council						
Total:	136	-	580	1,400	1,400	1,400
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay						
Total:	-	-	-	-	-	-

PERFORMANCE METRICS

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



DEPARTMENT PERFORMANCE METRICS

Group 5: Public Works

Water Department	The Water Department ensures the consistent delivery of safe culinary water to residents and businesses across the City. It is of the highest importance that water infrastructure remain maintained well, water quality be kept to high standards, and customer service be consistently strong.	2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
1.1 Water Quality	Maximum recorded Turbidity	n/a	n/a	n/a	n/a*
1.2 Broken Meters	Number of broken meters replaced	n/a	n/a	n/a	n/a*
Streets Department	Percentage of the budget spent in each type of maintenance in the fiscal year. Total budgeted amount is not relevant. Optimal results would have high percentages in preventative maintenance with minimal to no funds spent in reconstruction or rehabilitation maintenance.				
1.1 Percent of Budget Spent	Routine Maintenance (traffic paint, crack seal, pot hole repair, patching)	n/a	n/a	n/a	n/a*
	Preventative Maintenance (seal coats, slurry seals, chip seals, etc.)	n/a	n/a	n/a	n/a*
	Rehabilitation Maintenance (overlays, mill & repave, micro surface)	n/a	n/a	n/a	n/a*
	Reconstruction Maintenance (pulverize & repave, sub-grade repair, remove & replace roadway)	n/a	n/a	n/a	n/a*

Group 6: Parks & Recreation

Parks Department	The Parks department is in charge of beautification and maintenance of parks; construction of parks; and improvement of undeveloped land.	2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
1.1 Parks Maintenance	Average LIR for all maintained parks	n/a	n/a	n/a	n/a*
1.2 Tree Stewardship	Total trees planted	n/a	n/a	n/a	n/a*
	Total number of tree hazards mitigated	n/a	n/a	n/a	n/a*
Recreation Department	The Recreation department provides a variety of sports programs for youth and adults. As Eagle Mountain City grows, its ability to provide a consistent variety of sports programs that can meet demand is essential.				
1.1 Recreation Programs	Total number of sports leagues (either provided by City or contracted out)	n/a	n/a	n/a	n/a*
	Total number of recreation programs available (either provided by City or contracted out)	n/a	n/a	n/a	n/a*

Group 7: Library

Library	The Library meets informational, educational, and cultural interests and needs of patrons.	2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
1.1 Collection Use	Percent of new titles checked out at least once in the year	n/a	n/a	n/a	n/a*
1.2 Shelving	Percent of physical titles located in their appropriate sorting location	n/a	n/a	n/a	n/a*

Group 8: Administrative & Multi-Departmental Services

Human Resources	Employee morale has a tremendous effect on City service quality and speed overall and can additionally affect an employee's willingness to innovate and so forth. By taking a beat of the morale, which Human Resources can significantly impact, we can watch for slips over time.	2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
	Performance metrics for Human Resources are still being developed.	n/a	n/a	n/a	n/a*
Records Office	The Recorder's office is charged with ensuring the public is properly informed of the issues being discussed in upcoming meetings and fully aware of what has taken place in past meetings. These records must be provided in a timely manner to provide the public enough time to prepare to participate and for those affected to respond accordingly.				
	Performance metrics for the Records Office are still being developed.	n/a	n/a	n/a	n/a*
Facilities Department	Maintenance of facilities and vehicles is a large task for the Facilities Department and can be very costly. The Facilities department has a deliberate control over the acquisition of proper materials, can control preventative maintenance, and ultimately improve efficiency with funds, energy use, and more.				
	Performance metrics for the Facilities Department are still being developed.	n/a	n/a	n/a	n/a*

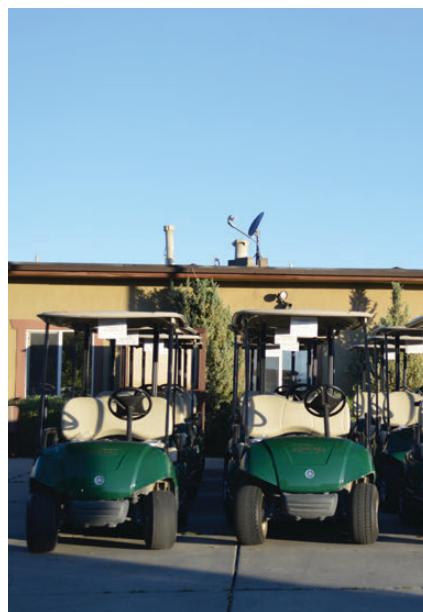
*Due to this being the first year using these metrics, we have not specified 2019 proposed numbers. After we have a year's worth of data for each of these, goals for improvement will be set annually based on the previous year's results.





VI. SPECIAL REVENUE FUNDS

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Storm Water	187
Impact Fees	191



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS OVERVIEW

Definition of Special Revenue Funds

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

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

Overview of Special Revenue Funds

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

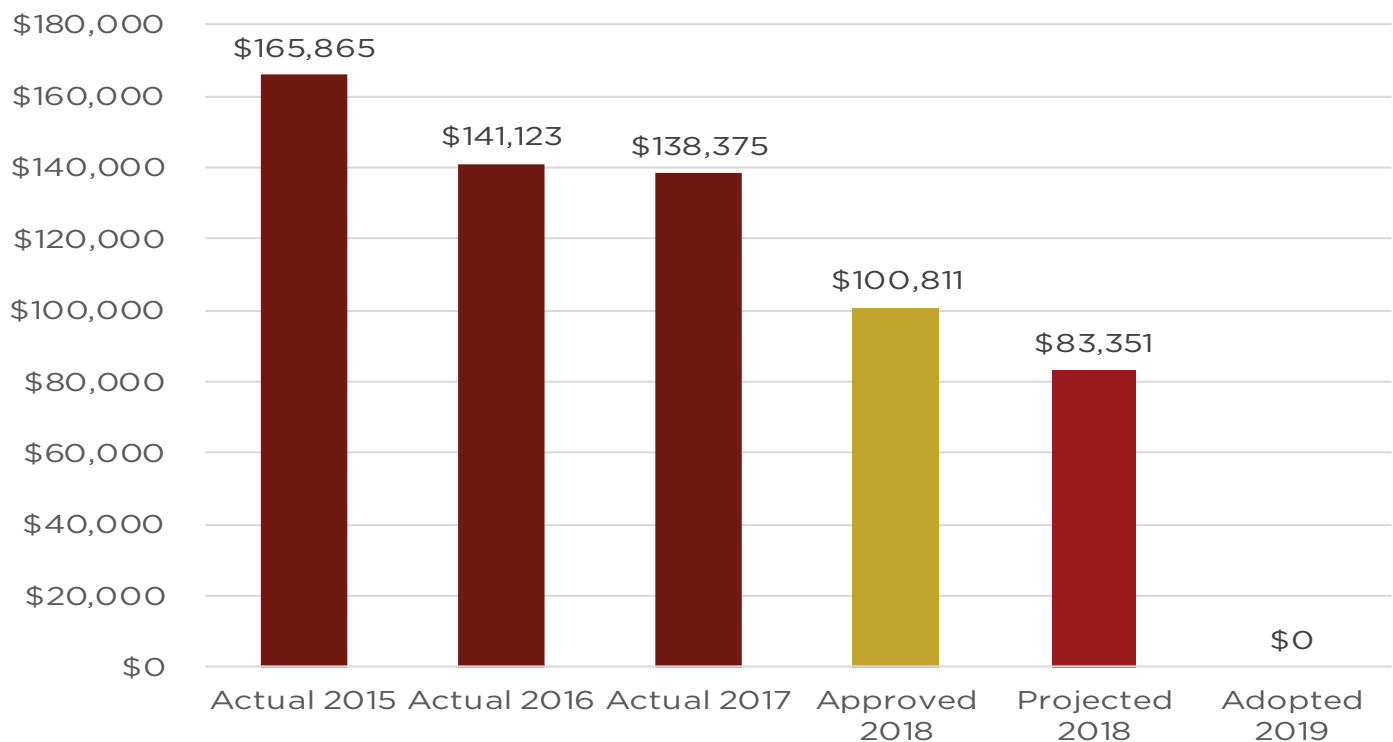
BUSINESS INCUBATOR

BUSINESS INCUBATOR FUND DESCRIPTION

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

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

BUSINESS INCUBATOR EXPENDITURE TRENDS



BUSINESS INCUBATOR

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 100%.

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

Interfund Transactions - Interfund transaction expenditures increased by \$83,351 because the Economic Development Fund moved to the General Fund.

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

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



Fund 60- Economic Development/Business Incubator Summary
Sub 47
Department- 60000

EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	Personnel Services	69,731	72,047	67,291	-	-	-
	Materials, Supplies & Services	96,134	69,077	71,084	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Interfund Transactions	-	-	-	100,811	83,351	-
Expenditure Total:		165,865	141,124	138,375	100,811	83,351	-
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
60-00-33100-0000	Incubator Tenant Rental	28,805	12,153	3,648			
60-00-33101-0000	Golf Sponsorship	4,571	5,484	3,738			
60-00-33102-0000	Ladder Sign Revenue		2,009				
60-00-33103-0000	Vendor Street Fair			1,084			
60-00-37020-0000	Sale of Assets (Building)	30,000					
60-00-38110-0000	Due From General Fund	60,000	72,000	72,000			
60-00-38158-0000	Due From Golf Course Fund		30,000				
	Use of Fund Balance Reserve				100,811	83,351	
Revenue Total:		123,376	121,647	80,469	100,811	83,351	-
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:							
Fund Balance (Deficit)- Beginning:		(74,108)	(19,905)	(58,391)	-	-	-
Use of Fund Balance Reserve:		235,755	161,647	141,742	83,351	83,351	(0)
Fund Balance (Deficit)- Ending:		161,647	141,742	83,351	(17,460)	(0)	(0)
PERSONNEL SUMMARY (FTE)		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	Elected						
	Appointed						
	Full-time	0.65	0.65	0.65			
	Part-time/Seasonal						
FTE Total:		0.65	0.65	0.65	-	-	-

Fund 60- Economic Development/Business Incubator Detail
Sub 47
Department- 60000

Personnel Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	1111 Salaries	46,151	48,632	48,313			
	1211 Overtime						
	1242 Car Allowance						
	1300 Employee Benefits	2,857	3,015	3,200			
	1511 FICA						
	1311 Bonus						
	1512 Medicare	657	693	690			
	1521 Retirement	8,512	8,982	2,988			
	1531 State Insurance Fund						
	1541 Health Insurance	10,486	9,685	10,904			
	1545 Dental Insurance	811	791	865			
	1548 Vision Insurance	138	131	139			
	1561 Long Term Disability	119	117	191			
	1999 Reserve For Pay Adjustments						
Total:		69,731	72,047	67,291	-	-	-
Materials, Supplies, Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	2121 Dues, Subscriptions, Memberships (Lehi Area Chamber of Commerce EDCUtah Membership Utah Alliance for Economic Dev. Utah Technology Council)	23,150	8,000	9,350			
	2321 Travel & Training (ICSC Conference GOED UV Chamber/Utah Alliance Smart Cities Summit Proactive Recruiting)	1,472	2,554	1,480			
	2369 Meetings	1,144	424	92			
	4121 Attorney Fees		495				
	4320 Consulting Services	7,900	5,000	2,500			
	4812 Building Rent	57,625	48,760	44,327			
	5780 Marketing Tools		1,729	5,195			
	6522 Economic Development	4,843	2,116	8,141			
Total:		96,134	69,077	71,084	-	-	-
Capital Outlay		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	7000 Capital Outlay						
Total:		-	-	-	-	-	-
Debt Service		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	8111 Principal						
	8121 Interest						
	8151 Paying Agent Fee						
Total:		-	-	-	-	-	-
Interfund Transactions		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
	9110 Due To General Fund				100,811	83,351	
Total:		-	-	-	100,811	83,351	-

CEMETERY

CEMETERY FUND DESCRIPTION

Mission

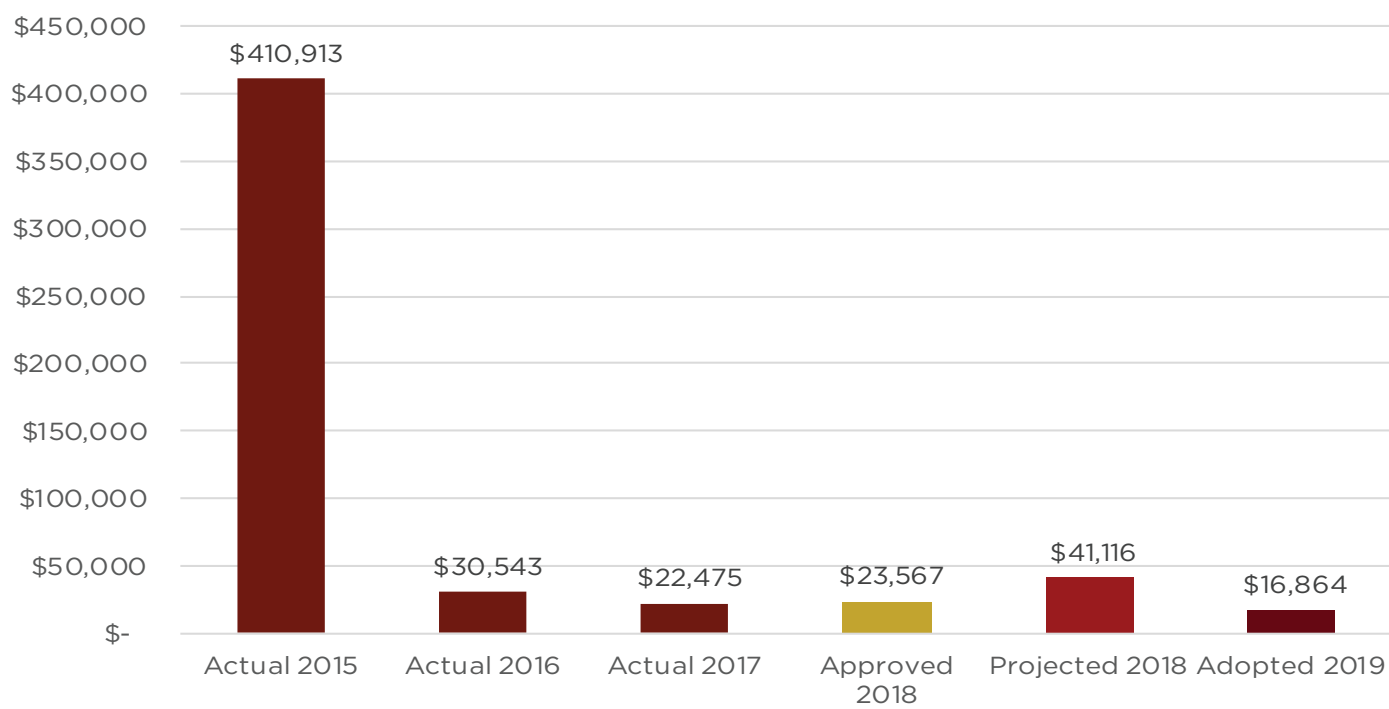
To maintain and develop the City Cemetery and honor it as a final resting place of Eagle Mountain citizens and others.

Cemetery

Department Description

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

CEMETERY FUND EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 28%.

Personnel Services - Personnel services increased due to normal increases to salaries and benefits (\$4,297).

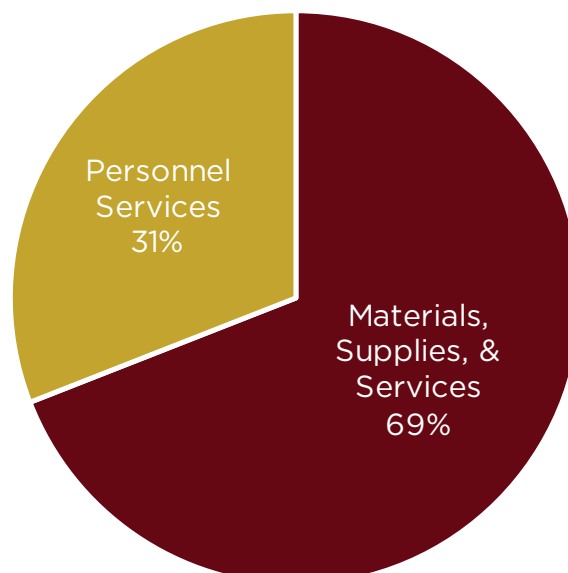
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Travel and training costs decreased, resulting in a decrease in materials, supplies, and services expenditures (\$1,000).

Capital Outlay - Capital outlay costs decreased because there were no capital projects (\$10,000).

Cemetery

DEPARTMENT EXPENDITURES BY CATEGORY



CEMETERY

Fund 62- Cemetery Summary Sub 49 Department - 62000

EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services		-	13,733	16,750	917	3,401	5,214
Materials, Supplies & Services		4,124	16,810	5,725	12,650	12,650	11,650
Capital Outlay		6,789	-	-	10,000	25,065	-
Interfund Transactions							
Expenditure Total:		10,913	30,543	22,475	23,567	41,116	16,864
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
62-00-33200-0000 Burial Plot Sales		5,000	19,700	14,100	18,000	24,000	22,000
62-00-33201-0000 Opening/Closing Fee		1,300	4,600	3,300	6,000	8,000	8,000
62-00-33202-0000 Headstone Inspections			35	245		560	600
62-00-33434-0000 Grant Revenue			5,000			14,430	
62-00-38110-0000 Due From General Fund		713	1,500	5,000	10,000	10,000	
62-00-39210-0000 Cemetery Donations							
Revenue Total:		7,013	30,835	22,645	34,000	56,990	30,600
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(3,900)	292	170	10,433	15,875	13,736
Fund Balance (Deficit)- Beginning:		3,900	-	292	462	462	16,336
Fund Balance (Deficit)- Ending:		-	292	462	10,895	16,336	30,073
PERSONNEL SUMMARY (FTE)		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected							
Appointed							
Full-time			0.15	0.15	0.05	0.05	0.05
Part-time/Seasonal							
FTE Total:		-	0.15	0.15	0.05	0.05	0.05

Fund 62- Cemetery Detail Sub 49 Department - 62000

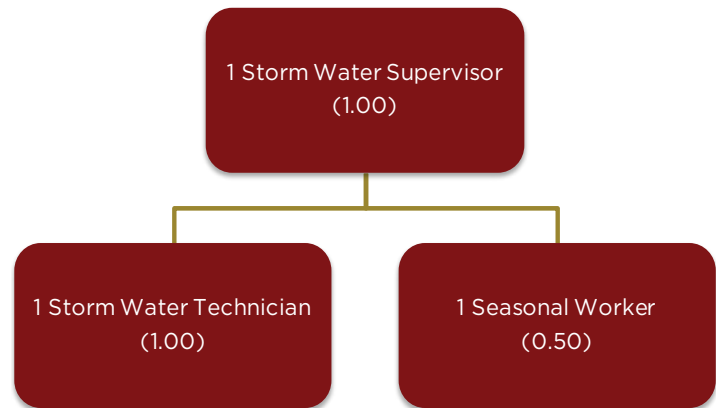
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries FT			9,292	11,140	-	2,250	3,391
1112 Salaries PT							
1211 Overtime							
1300 Employee Benefits			576	691	-	140	210
1311 Bonus							
1511 FICA					-		-
1512 Medicare			134	161	-	33	49
1521 Retirement			1,716	2,050	-	415	626
1541 Health Insurance			1,823	2,434	846	507	846
1545 Dental Insurance			144	191	60	39	60
1548 Vision Insurance			24	31	11	6	11
1561 Long Term Disability			23	52	-	11	20
Total:		-	13,733	16,750	917	3,401	5,214
<i>Materials, Supplies, Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2121 Dues and Subscriptions							
2321 Travel & Training					1,150	1,150	1,150
2513 Equipment Supplies & Maintenance				55	1,500	1,500	1,500
4121 Attorney Fees							
4531 Professional and Technical Services		360	108				
5002 Misc. Services & Supplies		3,764	14,446	5,580	8,000	8,000	7,000
5410 Landscaping Maintenance			150	34	1,000	1,000	1,000
5510 Burial Site Opening/Closing Costs			2,106	57	1,000	1,000	1,000
6211 Insurance and Surety Bond							
Total:		4,124	16,810	5,725	12,650	12,650	11,650
<i>Capital Outlay</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay					10,000	25,065	
7410 Equipment		6,789					
Total:		6,789	-	-	10,000	25,065	-

STORM WATER

STORM WATER DESCRIPTION

Mission

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

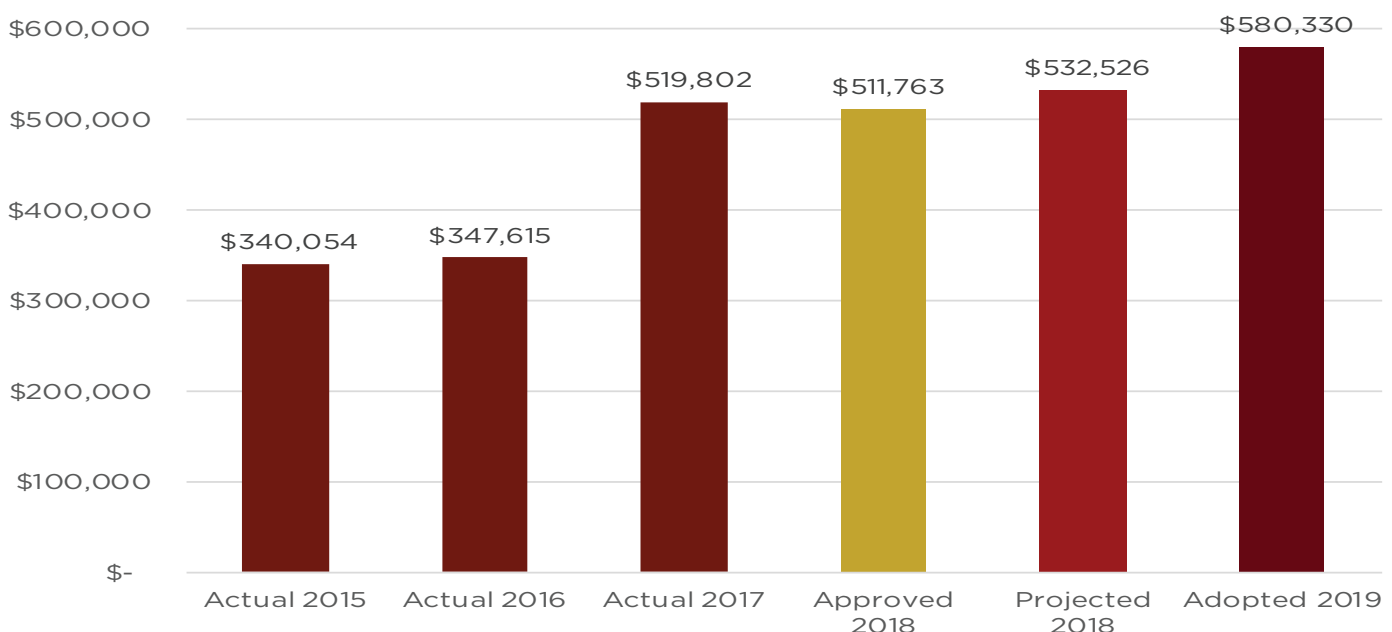


Department Description

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

Storm Drain

STORM WATER EXPENDITURE TRENDS



STORM WATER

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 13%.

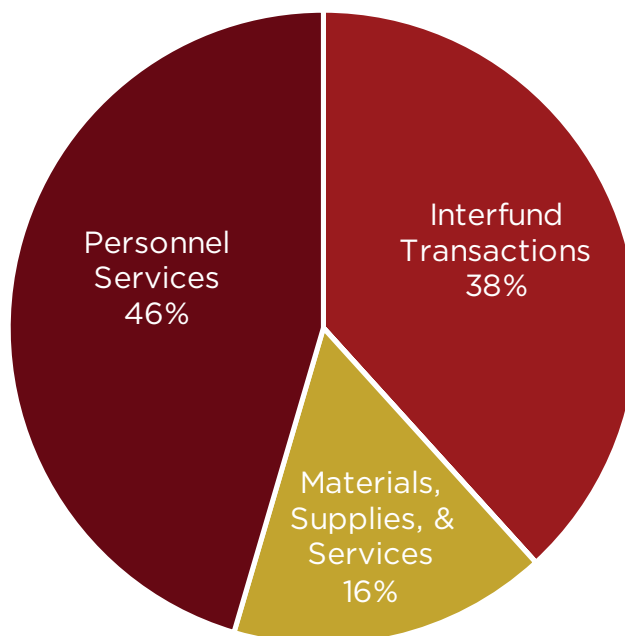
Personnel Services - An increase in full-time and part-time salaries, benefits, Medicare, retirement, and insurance increased personnel services expenditures (\$19,861).

Interfund Transactions - Due to increased administrative charges and GIS Internal Service Fund transfers, interfund transactions increased (\$68,706).

Materials, Supplies & Services - Due to transfer of street sweeping, materials, supplies & service needs have decreased (\$20,000).

Capital Outlay - There are no capital outlay expenditures for this fund for FY 2019.

DEPARTMENT EXPENDITURES BY CATEGORY





Fund 59- Storm Water Utility Summary
Sub 45
Department 59000

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	180,716	185,711	240,793	243,711	266,174	263,573
Materials, Supplies & Services	36,767	56,058	87,939	114,925	113,225	94,925
Capital Outlay	-	-	55,594	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	122,571	105,846	135,477	153,127	153,127	221,833
Expenditure Total:	340,054	347,615	519,802	511,763	532,526	580,330

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-00-35900-0000 Utility Billing - Storm Drain	323,815	340,436	370,671	500,000	485,000	525,000
59-00-35920-0000 Damage to Services - Storm Drain						
59-00-35999-0000 YEC Audit Adjustments & Accrual		1,705	2,372			
59-00-36020-0000 Late/Delinquent Fees Penalties & Charges			7,520			
59-00-38117-0000 Due From Storm Water Impact Fee Fund						
59-00-38157-0000 Due From Solid Waste Fund				200,000	200,000	
Use of Storm Water Fund Balance						55,330
Revenue Total:	323,815	342,141	380,562	700,000	685,000	580,330

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(48,566)	(7,800)	(104,791)	188,237	152,474	(0)
Fund Balance (Deficit)- Beginning:	150,159	101,593	93,793	(10,998)	(10,998)	141,476
Use of Fund Balance Reserve:						(55,330)
Fund Balance (Deficit)- Ending:	101,593	93,793	(10,998)	177,239	141,476	141,476

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	3.63	3.58	3.58	3.58
Part-time/Seasonal						
FTE Total:	2.00	2.00	3.63	3.58	3.58	3.58

Storm Drain

STORM WATER

Fund 59- Storm Water Utility Summary (continued)

Sub 45

Department 59000

<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-45-59000-1111	Salaries - FT	99,522	102,647	140,078	131,957	161,188	150,381
59-45-59000-1112	Salaries - PT	7,997	9,692	3,571	12,480	2,856	-
59-45-59000-1211	Overtime	6,228	8,801	10,539	5,000	7,203	5,000
59-45-59000-1300	Employee Benefits	7,109	7,248	13,757	8,181	15,121	9,324
59-45-59000-1311	Bonus						
59-45-59000-1321	Clothing Allowance			800	1,300	800	1,300
59-45-59000-1511	FICA	571	620	221		177	-
59-45-59000-1512	Medicare	1,552	1,686	2,177	2,094	2,412	2,181
59-45-59000-1521	Retirement	17,924	18,707	25,153	24,373	28,244	27,775
59-45-59000-1531	Worker's Compensation	1,211	848	3,835	1,000	984	1,000
59-45-59000-1541	Health Insurance	35,075	32,075	36,550	52,130	42,482	60,593
59-45-59000-1545	Dental Insurance	2,692	2,615	3,021	3,703	3,408	4,304
59-45-59000-1548	Vision Insurance	466	434	470	656	535	763
59-45-59000-1561	Long Term Disability	369	338	620	837	765	953
Total:		180,716	185,711	240,793	243,711	266,174	263,573

<i>Materials, Supplies, Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-45-59000-2121	Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)	3,782		4,416	4,500	4,500	5,000
59-45-59000-2321	Travel & Training	300	985	880	2,375	2,375	2,375
59-45-59000-2369	Meetings	43			50	50	50
59-45-59000-2431	Uniforms & Clothing	784	873				
59-45-59000-2513	Equipment Supplies & Maintenance	10,253	10,889	11,262	12,500	12,500	17,500
59-45-59000-2514	Stormdrain Maint.	10,840	16,787	22,627	30,000	30,000	30,000
59-45-59000-2520	Public Education & Outreach				1,000	1,000	1,000
59-45-59000-2610	Building & Grounds Maintenance	30					
59-45-59000-3111	Utilities		2,074	98	3,000	1,300	3,000
59-45-59000-4121	Attorney Fees	108	198	54	1,000	1,000	1,000
59-45-59000-4140	Banking Fees	994	2,879	3,131			
59-45-59000-4211	Computer Network & Data Processing						
59-45-59000-4391	Blue Staking	29					
59-45-59000-4521	Collection Fees	2	218				
59-45-59000-4531	Professional & Technical Services	2,506	3,880		5,000	5,000	5,000
59-45-59000-4541	Utility Bill Printing & Mailing						
59-45-59000-4811	Equipment Rental/Lease	503	2,580	11,072	15,500	15,500	20,000
59-45-59000-5002	Misc. Services & Technical Services						
59-45-59000-4394	Collar Maintenance				5,000	5,000	5,000
59-45-59000-5731	Street Sweeping	5,115	5,286	19,733	30,000	30,000	
59-45-59000-6000	Bad Debt Expense		1,408	3,219			
59-45-59000-6211	Insurance & Surety Bonds	1,478	7,999	11,447	5,000	5,000	5,000
Total:		36,767	56,058	87,939	114,925	113,225	94,925

Fund 59- Storm Water Utility Summary

Department 59000

<i>Capital Outlay</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-45-59000-7000	Capital Purchases						
59-45-59000-7111	Land and Rights of Way						
59-45-59000-7410	Equipment			55,594			
Total:		-	-	55,594	-	-	-

<i>Debt Service</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-71-47100-8121	Interest						
59-71-47100-8151	Paying Agent Fee						
Total:		-	-	-	-	-	-

<i>Interfund Transactions</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
59-61-48000-9110	Due To General Fund (Administrative Charge)	37,227	34,049	59,335	60,853	60,853	66,370
59-61-48000-9154	Due To Fleet Fund	50,629	36,197	36,197	52,291	52,291	117,001
59-61-48000-9158	Due To Golf Course Fund			602			
59-61-48000-9163	Due To Utility Billing Internal Service Fund	20,734	16,754	17,194	17,413	17,413	17,251
59-61-48000-9164	Due To GIS Internal Service Fund	13,981	18,845	22,149	22,570	22,570	21,211
Total:		122,571	105,846	135,477	153,127	153,127	221,833

IMPACT FEES

IMPACT FEE OVERVIEW

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

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

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

CONSOLIDATED IMPACT FEE SCHEDULE

Consolidated Impact Fee Schedule					
	Service Area 1	Service Area 2	NSA	SSA	WSA
Water	4,261	5,447			-
Sewer	-	-	2,950	3,462	-
Parks	-	-	1,268	1,268	1,268
Storm Drain	-	-	235	498	398
Transportation	-	-	2,124	3,800	1,928

IMPACT FEES

ELECTRIC IMPACT FEE FUND

Fund 13- Electric Impact Fee

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
13-51-53000-6301 SL6 Silver Lake Main Line Reimbursement	85,862					
13-51-53000-6302 SITLA Impact Fee Reimbursment						
13-51-53000-6303 EM Links Reimbursement						
13-61-48100-9153 Due To Electric Fund	2,002,532					
13-61-48100-9144 Due To Electric Cap Projects Fund						
13-61-48100-9175 Due To Gas Electric Bond Fund						
Total Financing Uses:	2,088,394	-	-	-	-	-

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
13-00-34805-0000 S Revenue Bond Equity Buy-In Pwr						
13-00-34806-0000 N Revenue Bond Equity Buy-In Pwr						
13-00-34825-0000 Future Facilities SSA	59,280					
13-00-34844-0000 Silverlake Main Feeder	17,673					
13-00-34845-0000 Future Facilities NSA	145,653					
13-00-34846-0000 Spring Valley Line Ext EM Links						
13-00-37010-0000 Interest Earnings	2					
13-00-38153-0000 Due From Electric Fund						
Total Financing Sources:	222,609	-	-	-	-	-

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(1,865,785)	-	-	-	-	-
Fund Balance (Deficit)- Beginning:	1,865,785	(0)	(0)	(0)	(0)	(0)
Fund Balance (Deficit)- Ending:	(0)	(0)	(0)	(0)	(0)	(0)

PARKS/TRAILS IMPACT FEE FUND

Fund 15 -Parks/Trails Impact Fee

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
15-51-51000-4531 Professional & Technical Services		15,251				
15-51-51000-6302 SITLA Impact Fee Reimbursement	37,950	45,408	61,028	75,000	83,468	120,000
15-61-48100-9146 Due To General Capital Proj Fund		100,000	1,200,000	640,000	640,000	
Total Financing Uses:	37,950	160,659	1,261,028	715,000	723,468	120,000

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
15-00-34825-0000 Future Facilities SSA	34,762	45,076	176,105	150,000	198,795	180,000
15-00-34840-0000 SITLA Equity Buy-In NSA	35,398	48,158	64,438	50,000	82,970	75,000
15-00-34841-0000 SITLA Equity Buy-In SSA	10,010	12,870	19,030	15,000	20,000	20,000
15-00-34845-0000 Future Facilities NSA	122,928	167,240	607,230	475,000	761,200	650,000
15-00-37010-0000 Interest Earnings		0	1		5,500	9,180
15-00-38110-0000 Due From General Fund						
Use of Fund Balance Reserve				25,000		
Total Financing Sources:	203,098	273,344	866,803	715,000	1,068,465	934,180

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	165,147	112,686	(394,225)	-	344,997	814,180
Fund Balance (Deficit)- Beginning:	339,340	504,487	617,172	222,947	222,947	567,944
Use of Fund Balance Reserve:				(25,000)		
Fund Balance (Deficit)- Ending:	504,487	617,172	222,947	197,947	567,944	1,382,124



PUBLIC SAFETY IMPACT FEE FUND

Fund 16- Public Safety Impact Fee

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
16-61-48100-9110 Due To General Fund (Reimbursement)			91,023			
Total Financing Uses:	-	-	91,023	-	-	-

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
16-00-34805-0000 Equity Buy-In Public Safety SSA						
16-00-34806-0000 Equity Buy-In Public Safety NSA						
16-00-34825-0000 Future Facilities SSA	4,324	5,593	6,110			
16-00-34845-0000 Future Facilities NSA	15,125	20,906	18,283			
16-00-37010-0000 Interest Earnings			1			
16-00-38110-0000 Due From General Fund Impact Fees						
Use of Fund Balance Reserve			66,629			
Total Financing Sources:	19,449	26,499	91,023	-	-	-

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	19,450	26,498	(0)	-	-	-
Fund Balance (Deficit)- Beginning:	20,681	40,131	66,629	(0)	(0)	(0)
Use of Fund Balance Reserve:			(66,629)			
Fund Balance (Deficit)- Ending:	40,131	66,629	(0)	(0)	(0)	(0)

STORM WATER IMPACT FEE FUND

Fund 17- Storm Water Impact Fee

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
17-51-59000-4531 IFFP Update				15,000	15,000	
17-61-48200-9147 Impact Fee Reimbursement						
17-81-59000-7311 Storm Water Improvements						
17-51-59000-6306 EM Property Reimbursement	2,668		4,837	4,000	5,550	6,000
17-61-48100-9159 Due To Storm Water Fund						
Total Financing Uses:	2,668	-	4,837	19,000	20,550	6,000

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
17-00-34806-0000 N Revenue Bond Equity Buy-In						
17-00-34820-0000 EMP Property Buy-In	2,668	3,364	4,837	4,000	5,590	6,000
17-00-34825-0000 Future Facilities SSA	2,345	32,602	77,451	60,000	90,450	80,000
17-00-34833-0000 Tickville Wash/Basin Equity Buy-In	26,610	36,615	42,923	33,000	52,300	45,000
17-00-34845-0000 Future Facilities NSA	56,768	78,112	91,568	75,000	111,580	100,000
17-00-37010-0000 Interest Earnings	984	1,440	2,258	1,400	3,500	4,000
17-00-38110-0000 Due From General Fund Impact Fees						
Total Financing Sources:	89,375	152,133	219,036	173,400	263,420	235,000

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	86,648	147,841	214,200	154,400	242,870	229,000
Fund Balance (Deficit)- Beginning:	145,750	232,398	380,239	594,439	594,439	837,309
Fund Balance (Deficit)- Ending:	232,398	380,239	594,439	748,839	837,309	1,066,309

IMPACT FEES

TRANSPORTATION IMPACT FEE FUND

Fund 18- Transportation Impact Fee

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
18-51-44100-4531 Professional & Technical Services			16,957			
18-51-44100-6301 SL6 Pony Express Pkwy Reimbursement	78,625	97,051		135,000	350,000	200,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	76,273	77,978	104,266	135,000	115,276	80,000
18-51-44100-6306 EM Property Reimbursement	149,105	205,451	273,078	250,000	360,000	375,000
18-51-44100-6310 Developer Impact Fee Reimb.	30,393		191,745			
18-51-44100-7000 Capital Outlay						
18-61-48100-9146 Due To Capital Projects Fund			550,000			460,000
18-61-48100-9179 Due To Debt Service Fund						
18-61-48200-9147 Reimburse Impact Fee Payments						
Total Financing Uses:	334,396	380,479	1,136,045	520,000	825,276	1,115,000

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
18-00-34820-0000 EMP Buy-In	149,105	205,160	273,429	225,000	360,000	375,000
18-00-34825-0000 Future Facilities SSA	36,491	49,724	70,977	55,000	175,500	140,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	41,391	54,126	46,748		250	
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	22,568	30,752	42,656	35,000	45,300	45,000
18-00-34844-0000 Pony Express Ext through Silver Lake	78,588	108,688	145,040	115,000	180,000	200,000
18-00-34845-0000 Future Facilities NSA	133,854	185,864	243,407	200,000	550,000	350,000
18-00-34847-0000 Airport Road ROW NSA	10,949	15,230	20,031	16,000	26,200	26,500
18-00-34848-0000 Airport Road ROW SSA	3,003	4,092	5,841	5,000	6,200	6,500
18-00-34849-0000 Airport Road ROW WSA	66	66				
18-00-34850-0000 Future Facilities Trans WSA						
18-00-37010-0000 Interest Earnings	6	9	13	8	6,200	10,500
18-00-38110-0000 Due From General Fund Impact Fees Use of Fund Balance Reserve						
Total Financing Sources:	476,021	653,709	848,142	651,008	1,349,650	1,153,500

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	141,626	273,231	(287,901)	131,008	524,374	38,500
Fund Balance (Deficit)- Beginning:	163,191	304,817	578,049	290,148	290,148	814,522
Use of Fund Balance Reserve:						-
Fund Balance (Deficit)- Ending:	304,817	578,049	290,148	421,156	814,522	853,022



WASTEWATER IMPACT FEE FUND

Fund 12- Wastewater Impact Fee							
EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
12-61-48100-9149	Due To Capital Project Fund						
12-61-48100-9152	Due To Sewer Fund						
12-51-52000-4531	IFFP Update	16,584	11,780		10,000	10,000	
12-51-52000-6303	EM Links Reimbursement	24,819					
12-51-52000-6306	EM Properties Reimbursement	10,465	13,794	19,870	14,000	30,000	50,000
12-51-52000-6309	Evan's Ranch Reimbursement		164,462	259,115	50,000		
12-51-52000-6310	Developer Impact Fee Reimbursement		3,952			37,763	
12-61-48100-9147	Due To General Fund Capital Projects Fund						60,000
12-61-48100-9152	Due To Sewer Fund DEQ Debt Service	219,350					
12-61-48100-9152	Due To Sewer Fund				712,500	712,500	
Total Financing Uses:		271,218	193,988	278,985	786,500	790,263	110,000
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
12-00-34805-0000	S Revenue Bond Equity Buy-In	180,662	239,815	345,463	290,000	414,860	350,000
12-00-34820-0000	EMP Property Buy-In	10,465	13,794	19,870	14,000	23,860	20,000
12-00-34825-0000	Future Facilities SSA	64,811	131,956	238,094	200,000	285,900	250,000
12-00-34835-0000	Collection Line						
12-00-34845-0000	Future Facilities WW NSA	69,321	126,752	228,679	175,000	288,200	250,000
12-00-34846-0000	Carlton Sewer Line EM Links	672					
12-00-34816-0000	Evans Ranch Trunk Line		54,435	169,768	130,000	216,285	180,000
12-00-34830-0000	Ranches Pkwy Ext.		217	676	500	860	750
12-00-34855-0000	Camp Williams Sewer Line		4,673	14,574	10,000	18,600	16,000
12-00-37010-0000	Interest Earnings	6	9	15	10	21,620	37,200
12-00-38152-0000	Due From Sewer Fund						
Total Financing Sources:		325,938	571,651	1,017,140	819,510	1,270,185	1,103,950
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		54,720	377,663	738,155	33,010	479,922	993,950
Fund Balance (Deficit)- Beginning:		604,517	659,237	1,036,900	1,775,055	1,775,055	2,254,977
Fund Balance (Deficit)- Ending:		659,237	1,036,900	1,775,055	1,808,065	2,254,977	3,248,927

IMPACT FEES

WATER IMPACT FEE FUND

Fund 11- Water Impact Fee

EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
11-51-51000-4531	IFFP Update				10,000	10,000	
11-51-51000-6301	SL6 Pony Express Well Reimbursement						
11-51-51000-6302	SITLA Impact Fee Reimbursement	12,960	15,027	20,053	25,000	23,851	25,000
11-51-51000-6303	EM Links Reimbursement						
11-51-51000-6305	Meadow Ranch Holdings Reimbursement	74,748	121,466	93,435	100,000	40,000	50,000
11-51-51000-6306	EM Properties Reimbursement	8,436	21,000				
11-51-51000-6308	Cedar Valley Water Co. Reimbursement				500,000	570,250	
11-51-51000-6310	Developer Impact Fee Reimbursement	71,116	78,482	74,575		10,778	
11-61-48100-9147	Due To General Fund Capital Projects Fund						100,000
11-61-48100-9148	Due To Capital Projects Fund						
11-61-48100-9151	Due To Water Fund		2,078,686	2,300,000	36,000	36,000	1,450,000
11-61-48100-9151	Due To Water Fund (CWP Shares)	1,000,000					
11-61-48100-9151	Due To Water Fund (Settlement)	513,958					
Total Financing Uses:		1,681,218	2,314,661	2,488,063	671,000	690,879	1,625,000
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
11-00-34805-0000	Buy In Water SA 1	164,960	286,413	419,958	325,000	626,804	550,000
11-00-34806-0000	Buy In Water SA 2	243,460	392,515	429,601	425,000	225,033	200,000
11-00-34810-0000	EM Properties Well	67,392					
11-00-34820-0000	EMP Buy-In						
11-00-34825-0000	Future Facilities SSA	22,324					
11-00-34830-0000	CP Water LC Equity Buy-In						
11-00-34831-0000	Sunset Dr Dist Line Equity Buy-In	977					
11-00-34832-0000	Spyglass Dist Line Equity Buy-In	698					
11-00-34833-0000	Valley View Wtr Tank Equity Buy-In	19,167					
11-00-34834-0000	Storage Reimbursement	33,106					
11-00-34840-0000	SITLA 12"Water Line NSA	2,024					
11-00-34841-0000	SITLA 12"Water Line SSA	1,404					
11-00-34844-0000	Pony Express Well						
11-00-34845-0000	Future Facilities NSA	65,472					
11-00-34860-0000	Future Facilities Water SA 1	825,081	1,452,555	2,111,076	1,600,000	3,213,882	2,500,000
11-00-34870-0000	Future Facilities Water SA 2	275,666	432,978	473,889	475,000	248,231	225,000
11-00-37010-0000	Interest Earnings	490	717	1,125	700	34,000	60,000
11-00-38151-0000	Due From Water Fund						
Total Financing Sources:		1,722,223	2,565,178	3,435,649	2,825,700	4,347,950	3,535,000
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		41,004	250,517	401,199	2,154,700	3,657,071	1,910,000
Fund Balance (Deficit)- Beginning:		1,664,380	1,705,384	1,955,901	2,357,101	2,357,101	6,014,172
Fund Balance (Deficit)- Ending:		1,705,384	1,955,901	2,357,101	4,511,801	6,014,172	7,924,172



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VII. ENTERPRISE FUNDS

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ENTERPRISE FUNDS OVERVIEW

ENTERPRISE FUND OVERVIEW

Enterprise revenues constitute 30% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain has three enterprise funds: Sewer, Solid Waste, and Water. The Electric and Gas Funds are maintained here as well, though revenues here are limited due to their sale four years ago.

ENTERPRISE FUND SERVICE LEVELS

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

MAJOR CHANGES

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

Growth

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

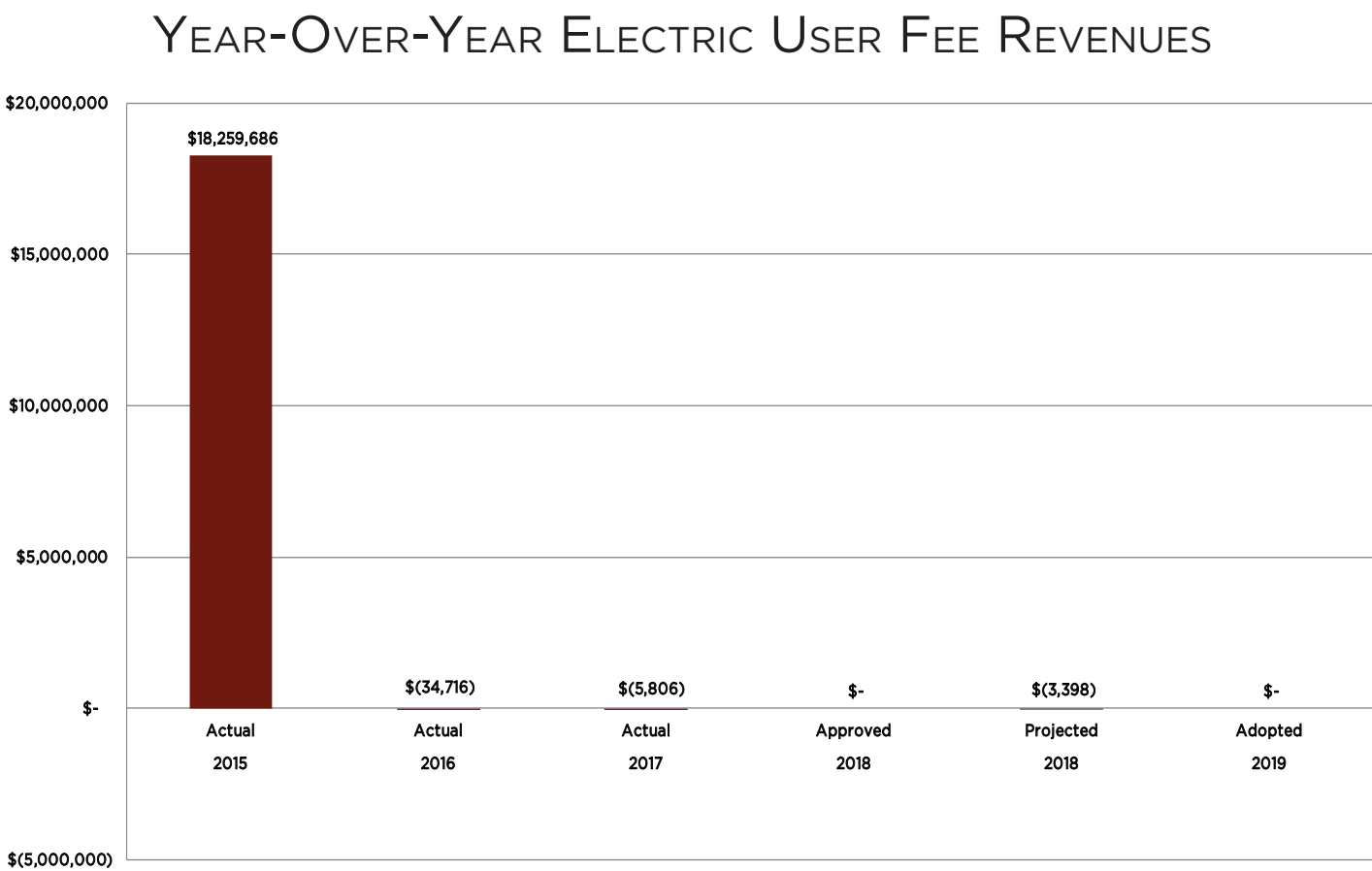
ENTERPRISE FUNDS REVENUES

ENTERPRISE FUND REVENUE OVERVIEW

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

Electric Revenues

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

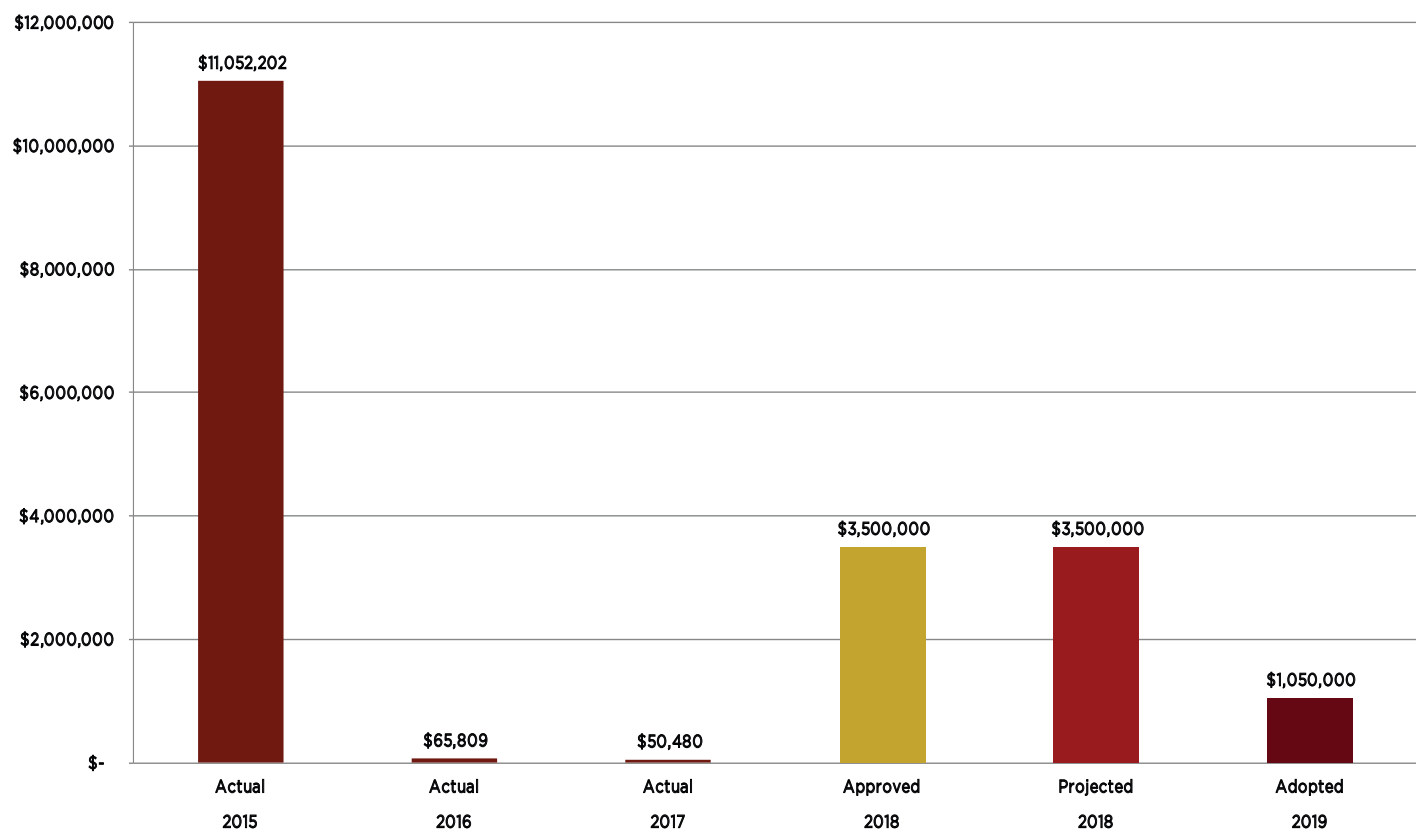


ENTERPRISE FUNDS REVENUES

Gas Revenues

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

YEAR-OVER-YEAR GAS USER FEE REVENUES

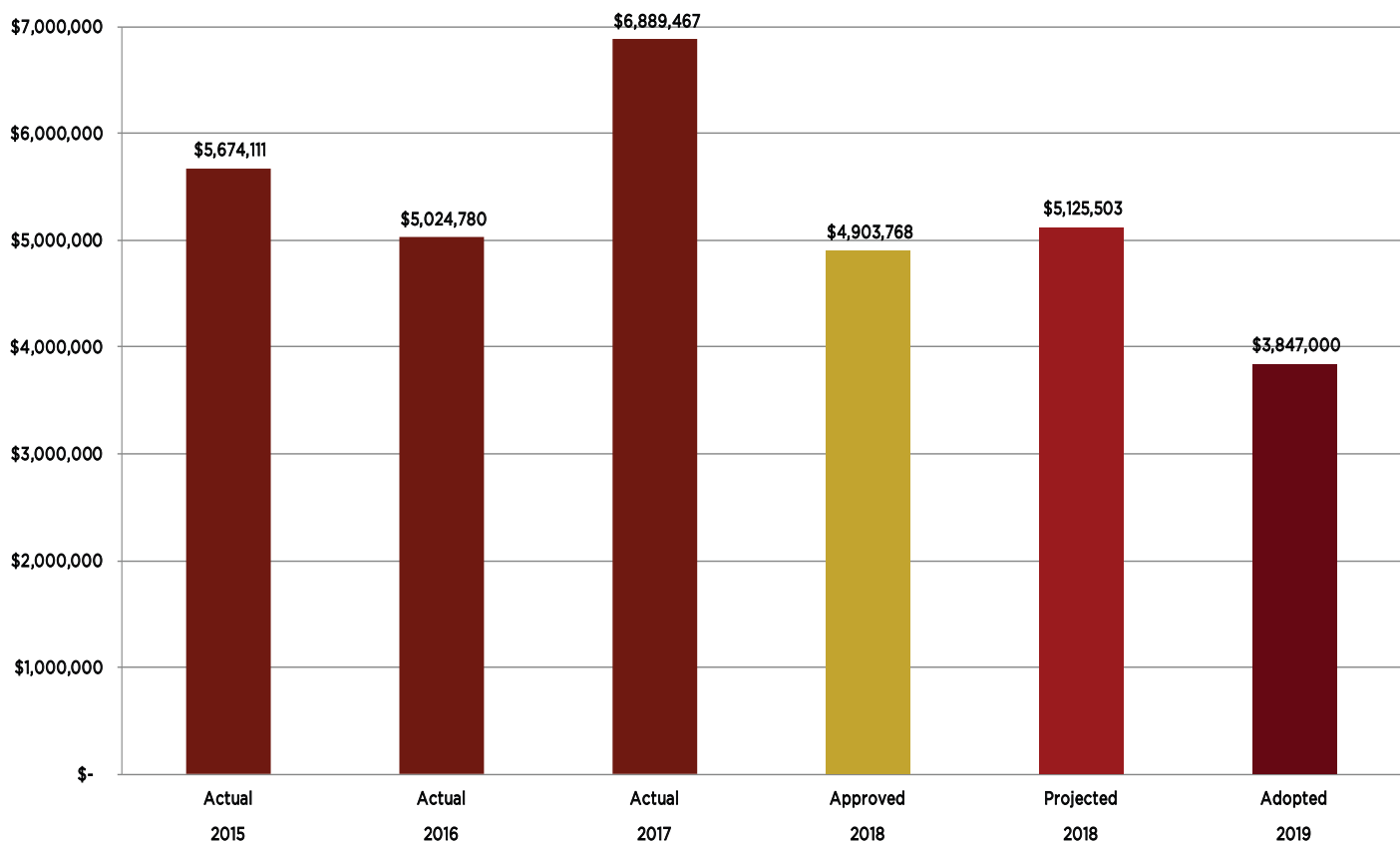




Sewer Revenues

The sewer utility is a major City utility. Total sewer revenues are approved at \$3.8 million for FY 2019, which is a 22% decrease over the FY 2018 approved of \$4.9 million. The majority of revenues come from sewer user fees. The City's current sewer rates are \$41.14 for the North service area and \$43 for the South service area per month. The year-over-year revenues from user charges are displayed in the graph below.

YEAR-OVER-YEAR SEWER USER FEE REVENUES

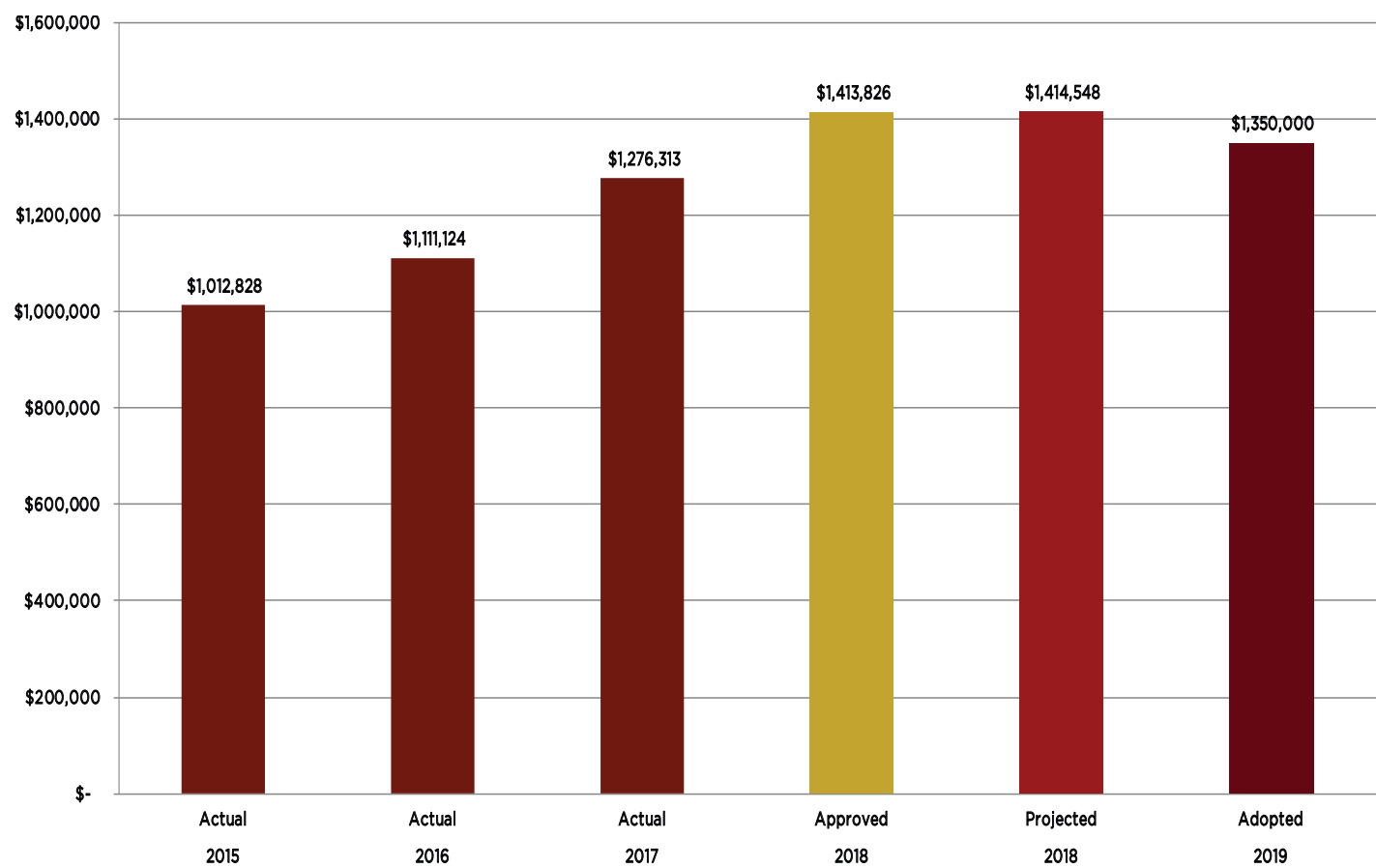


ENTERPRISE FUNDS REVENUES

Solid Waste Revenues

The solid waste utility is the smallest City utility. Eagle Mountain currently contracts with Ace Disposal for solid waste services, but the City handles billing. Total solid waste revenues are approved at \$1.35 million for FY 2019, a 5% decrease over the FY 2018 approved of \$1.4 million. The majority of revenues come from solid waste user fees. The City’s current solid waste fees are \$9 for the first waste can and \$6.25 for each additional waste can, plus an additional fuel surcharge (based on market conditions). Recycling cans are \$5. The year-over-year revenues from user charges are displayed in the graph below.

YEAR-OVER-YEAR SOLID WASTE USER FEE REVENUES

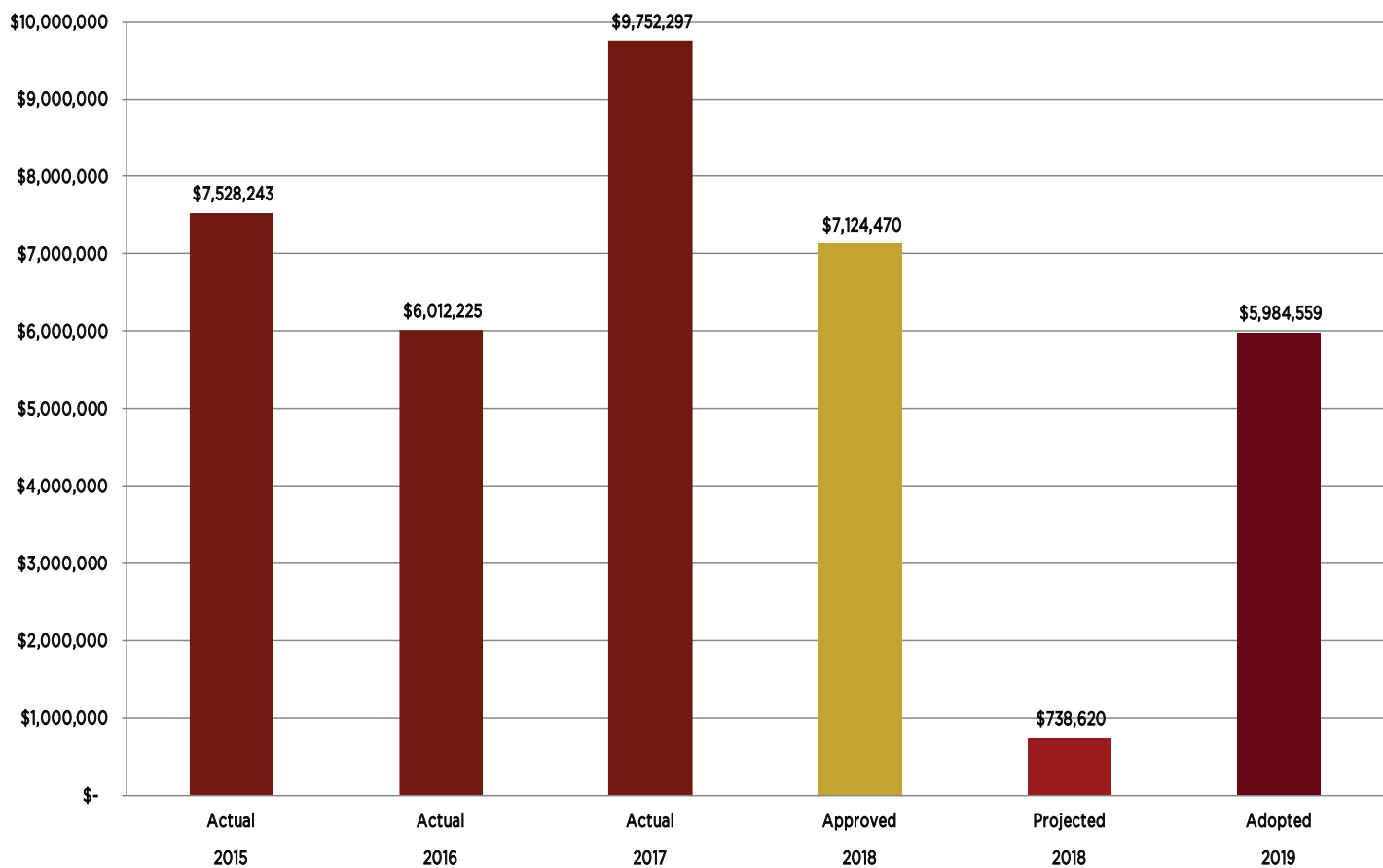




Water Revenues

The water utility is the City’s largest utility. Total water revenues are approved at \$5.98 million for FY 2019, a 16% decrease over the FY 2018 approved of \$7.12 million. The majority of revenues come from water user fees. The City’s current water rate is a \$20 monthly base plus tiered usage fees that start at \$.80 per 1,000 gallons. The year-over-year revenues from user charges are displayed in the graph below.

YEAR-OVER-YEAR WATER USER FEE REVENUES



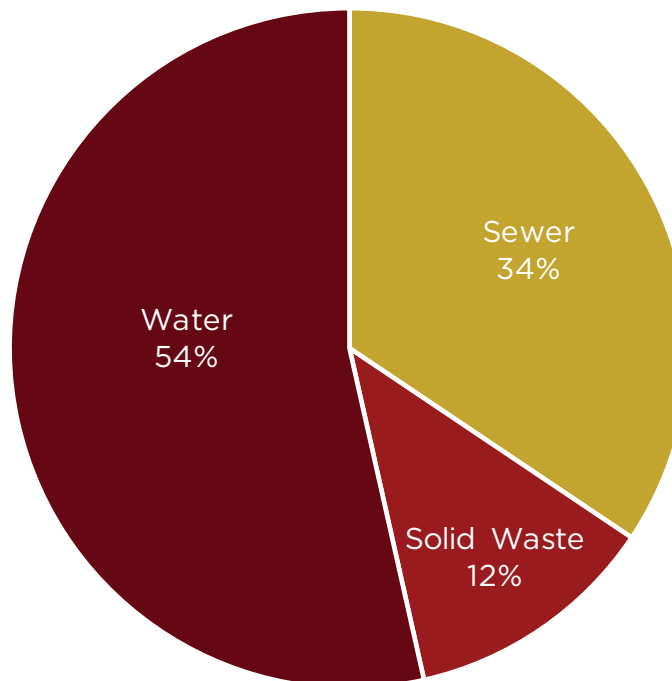
ENTERPRISE FUNDS SUMMARY

ENTERPRISE FUND REVENUES YEAR-OVER-YEAR

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Electric	\$ 18,259,686	\$ (34,716)	\$ (5,806)	\$ -	\$ (3,398)	\$ -
Gas	\$ 11,052,202	\$ 65,809	\$ 50,480	\$ 3,500,000	\$ 3,500,000	\$ 1,050,000
Sewer	\$ 5,674,111	\$ 5,024,780	\$ 6,889,467	\$ 4,903,768	\$ 5,125,503	\$ 3,847,000
Solid Waste	\$ 1,012,828	\$ 1,111,124	\$ 1,276,313	\$ 1,413,826	\$ 1,414,548	\$ 1,350,000
Water	\$ 7,528,243	\$ 6,012,225	\$ 9,752,297	\$ 7,124,470	\$ 7,386,260	\$ 5,984,559
Totals	\$ 43,527,070	\$ 12,179,222	\$ 17,962,751	\$ 16,942,064	\$ 17,422,913	\$ 12,231,559

*Figures do include interfund transfers.

ENTERPRISE REVENUES BY FUND FY 2019



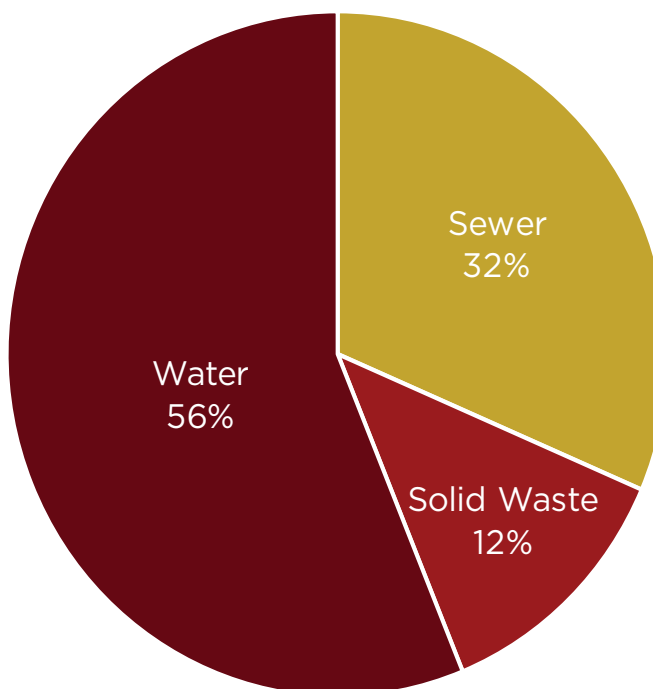


ENTERPRISE FUND EXPENDITURES YEAR-OVER-YEAR

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Electric	\$ 18,912,423	\$ 212,652	\$ 815,813	\$ -	\$ 4,126	\$ -
Gas	\$ 9,762,993	\$ 64,679	\$ 2,242,012	\$ 3,500,000	\$ 3,500,000	\$1,050,000
Sewer	\$ 3,551,744	\$ 3,744,244	\$ 3,845,967	\$ 4,903,768	\$ 5,064,504	\$3,353,652
Solid Waste	\$ 927,420	\$ 989,435	\$ 1,175,527	\$ 1,413,826	\$ 1,414,548	\$ 1,317,140
Water	\$ 8,106,401	\$ 3,853,328	\$ 4,077,510	\$ 7,124,470	\$ 6,420,688	\$5,984,559
Totals	\$ 41,260,981	\$ 8,864,338	\$ 12,156,829	\$ 16,942,064	\$ 16,403,866	\$11,705,351

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

ENTERPRISE EXPENDITURES BY FUND FY 2019

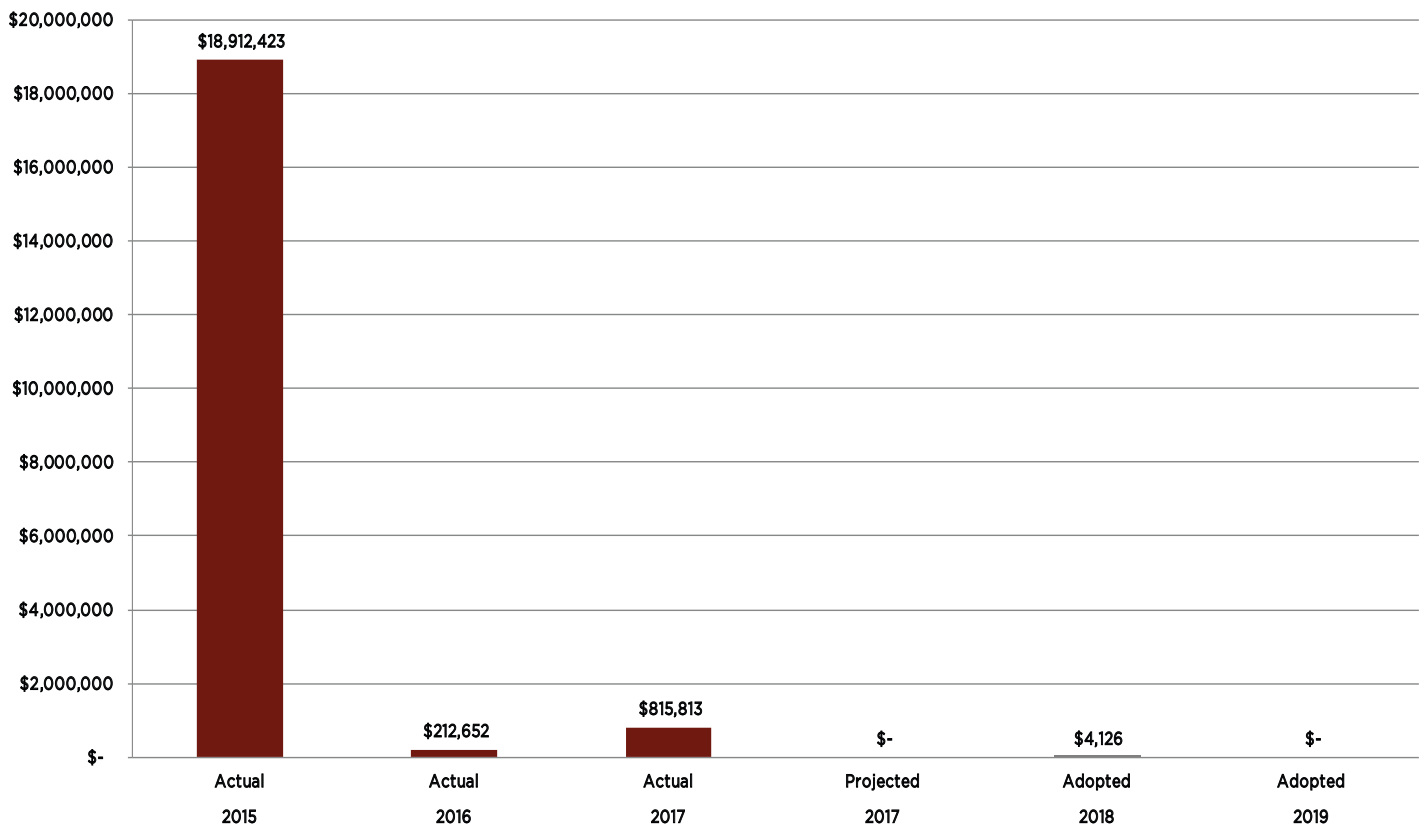


ELECTRIC

ELECTRIC DEPARTMENT OVERVIEW

The electric utility was sold in FY 2015; thus, there was no budget for it in FY 2019. Below you can see the recent history of the electric utility.

ELECTRIC DEPARTMENT EXPENDITURE TRENDS



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



ELECTRIC DEPARTMENT EXPENDITURE TRENDS

Fund 53- Electric Utility Summary

Sub 45- Utility Services

Department 53000

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	431,930	2,022	-	-	-	-
Materials, Supplies & Services	5,715,350	54,096	50,041	-	4,126	-
Capital Outlay	107	-	-	-	-	-
Debt Service*	3,256,138	4,350	5,388	-	-	-
Interfund Transactions	9,508,898	152,184	760,385	-	-	-
Expenditure Total:	18,912,423	212,652	815,813	-	4,126	-

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
53-00-34010-0000 In-house Construction	34,801	25				
53-00-34218-0000 Subdivision Inspection Fees	14,112					
53-00-34805-0000 South Bond Equity Buy In						
53-00-34806-0000 North Bond Equity Buy In						
53-00-34825-0000 Future Facilities Fee SSA						
53-00-34845-0000 Future Facilities Fee NSA						
53-00-34890-0000 Reimbursement Miscellaneous	3,764					
53-00-35300-0000 Utility Billing- Electric	6,937,503	(26,828)	(5,806)		(3,398)	
53-00-35320-0000 Damages to Services-Electric						
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.	35,400					
53-00-35370-0000 Connection Fees	248,183					
53-00-35375-0000 Temporary Power Connection	44,975					
53-00-35385-0000 Service Calls	1,434	(7,913)				
53-00-35999-0000 YEC Audit Adjustment & Accrual	(767,085)					
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings	250,537					
53-00-37020-0000 Sale of Assets	22,700,326					
53-00-37021-0000 Cost of Assets Sold	(19,615,655)					
53-00-37090-0000 Miscellaneous	531					
53-00-38113-0000 Due From Electric Impact Fee Fund	2,002,532					
53-00-38151-0000 Due From Water Fund						
53-00-38152-0000 Due From Sewer Fund						
53-00-38155-0000 Due From Gas Fund	6,000,000					
53-00-39710-0000 Contributions- From Developer	368,321					
53-00-39111-0000 Bond Proceeds-Less Purchased Fixed Assets	7					
Revenue Total:	18,259,686	(34,716)	(5,806)	-	(3,398)	-

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(179,104)	(273,245)	(636,453)	-	(7,524)	-
Fund Balance (Deficit)- Beginning:	1,106,240	927,136	653,892	17,438	17,438	9,915
Fund Balance (Deficit)- Ending:	927,136	653,892	17,438	17,438	9,915	9,915

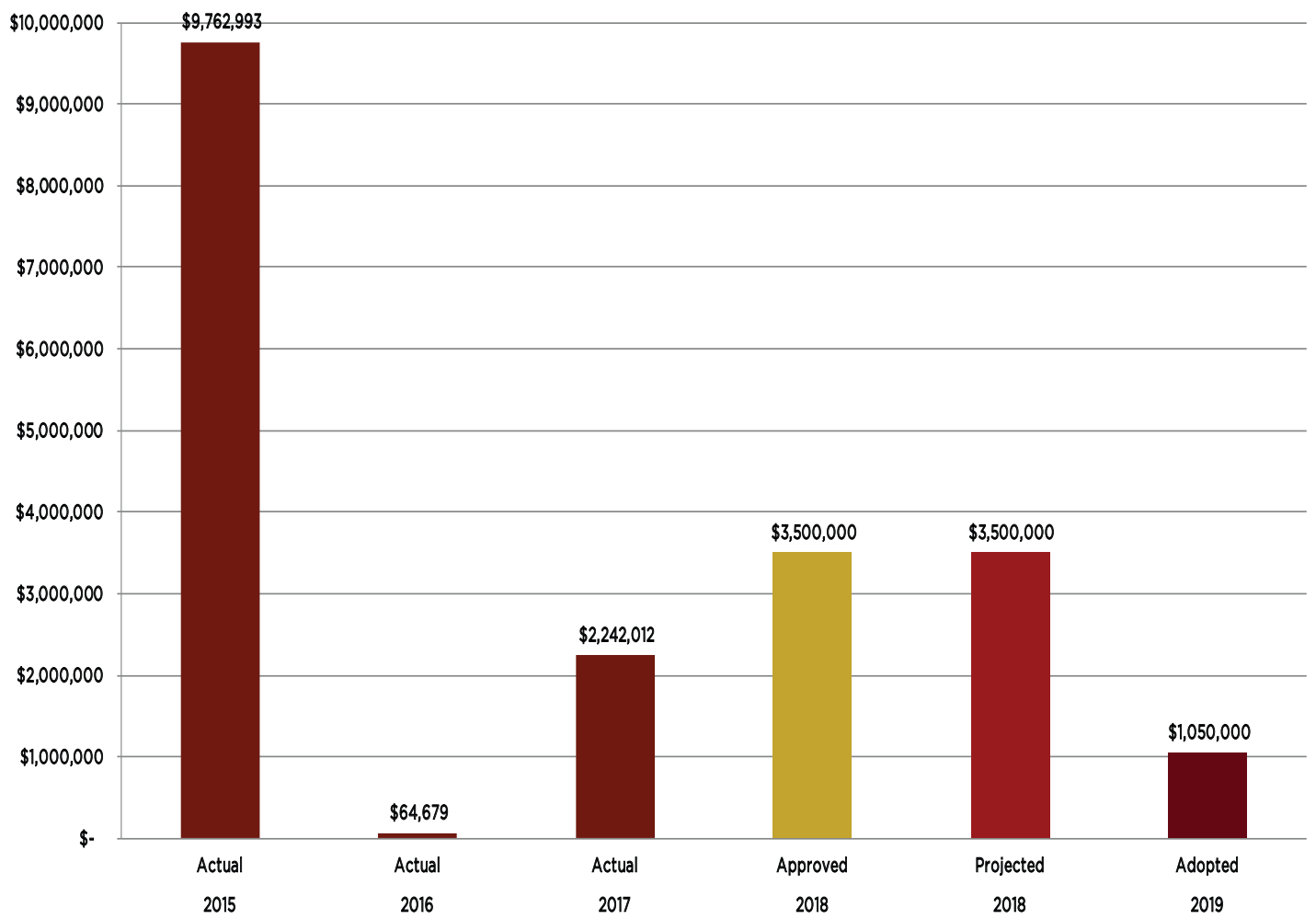
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.50					
Part-time/Seasonal						
FTE Total:	5.50	-	-	-	-	-

Electric

GAS DEPARTMENT OVERVIEW

The gas utility was sold in FY 2015; thus, there is no budget for it in FY 2019. Below you can see the recent history of the gas utility. Please note that this year’s expenditure of \$1,050,000 is the use of a fund balance.

GAS DEPARTMENT EXPENDITURE TRENDS



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



Fund 55- Natural Gas Utility Summary

Sub 45

Department 55000

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	339,288	810	-	-	-	-
Materials, Supplies & Services	2,134,660	31,376	51,798	-	-	-
Capital Outlay	-	31,843	-	-	-	-
Debt Service	617,279	650	4,863	-	-	-
Interfund Transactions	6,671,766	-	2,185,351	3,500,000	3,500,000	1,050,000
Expenditure Total:	9,762,993	64,679	2,242,012	3,500,000	3,500,000	1,050,000
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-00-34010-0000 In-house Construction	(135,705)	8,021				
55-00-34218-0000 Subdivision Inspections	10,111					
55-00-34311-0000 NR SAA Assessments Collected		(14,389)				
55-00-34890-0000 Reimbursement- Miscellaneous	17					
55-00-35385-0000 Service Calls						
53-00-35500-0000 Utility Billing- Gas	3,465,841		(5,070)		(2,356)	
53-00-35511-0000 CPR Gas Extension Fees		2,795				
55-00-35520-0000 Damage to Services- Gas						
55-00-35560-0000 Meter Fee - Natural Gas	1,065					
55-00-35570-0000 Connection Fees	386,593					
55-00-35575-0000 Temporary Gas Connection						
55-00-35999-0000 YEC Audit Adjustments & Accrual	(227,441)					
55-00-37010-0000 Interest Earnings	102,856	51,899	54,781		469	
55-00-37011-0000 Interest Earnings - NR SAA	17,407	17,483	768		337	
55-00-37020-0000 Sale of Assets	11,400,000					
55-00-37021-0000 Cost of Assets Sold	(4,034,659)					
55-00-39710-0000 Contributions- From Developer	66,116					
Bond Proceeds - Less Capital Assets	1					
Use of Gas Fund Balance Reserve				3,500,000	3,501,551	1,050,000
Revenue Total:	11,052,202	65,809	50,480	3,500,000	3,500,000	1,050,000
BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	4,237,128	78,666	(2,085,678)	-	0	-
Fund Balance (Deficit)- Beginning:	7,784,785	12,021,913	12,100,579	10,014,901	10,014,901	6,514,901
Use of Fund Balance Reserve:				(3,500,000)	(3,500,000)	(1,050,000)
Fund Balance (Deficit)- Ending:	12,021,913	12,100,579	10,014,901	6,514,901	6,514,901	5,464,901
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.50					
Part-time/Seasonal						
FTE Total:	5.50	-	-	-	-	-

Gas

Fund 55- Natural Gas Utility Summary (continued)

Sub 45

Department 55000

<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-45-55000-1111	Salaries - FT	226,388					
55-45-55000-1112	Salaries - PT	331					
55-45-55000-1211	Overtime	14,477					
55-45-55000-1242	Car Allowance						
55-45-55000-1300	Employee Benefits	(999)					
55-45-55000-1511	FICA	21					
55-45-55000-1512	Medicare	3,438					
55-45-55000-1521	Retirement	37,257					
55-45-55000-1531	Worker's Compensation	2,275	810				
55-45-55000-1541	Health Insurance	50,602					
55-45-55000-1545	Dental Insurance	4,017					
55-45-55000-1548	Vision Insurance	685					
55-45-55000-1561	Long Term Disability	796					
Total:		339,288	810	-	-	-	-
<i>Materials, Supplies, Services</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-45-55000-2121	Dues, Subscriptions, Memberships	95					
55-45-55000-2211	Public Notices						
55-45-55000-2321	Travel & Training						
55-45-55000-2369	Meetings	618					
55-45-55000-2411	Office Expenses & Supplies						
55-45-55000-2431	Uniforms & Clothing	1,501					
55-45-55000-2513	Equipment Supplies & Maintenance	12,082					
55-45-55000-2515	SCADA						
55-45-55000-2521	Vehicle Fuel & Maintenance						
55-45-55000-2610	Buildings & Ground Maintenance	252					
55-45-55000-3111	Utilities						
55-45-55000-4121	Attorney Fees	31,537	2,291	252			
55-45-55000-4140	Banking Fees	16,904					
55-45-55000-4211	Computer Network & Data Process						
55-45-55000-4271	Itron Support						
55-45-55000-4320	Engineering Services						
55-45-55000-4350	In-House Construction (Materials & Supplies)						
55-45-55000-4351	In-House Construction (Rentals)						
55-45-55000-4391	Blue Staking	588					
55-45-55000-4521	Collection Fees	781	2,149				
55-45-55000-4531	Professional/Technical Services	33,521					
55-45-55000-4541	Utility Bill Printing & Mailing						
55-45-55000-4550	Cap. Facil./Impact/Econ. Study						
55-45-55000-5002	Misc. Services & Supplies						
55-45-55000-5321	Meters-Gas	65,228					
55-45-55000-5331	Connection Services	182,226					
55-45-55000-5333	Service Call-Gas	412					
55-45-55000-5620	Purchase For Resale- Gas	1,556,944					
55-45-55000-5999	Depreciation	200,044					
55-45-55000-6000	Bad Debt Expense	11,820	26,936	51,546			
55-45-55000-6211	Insurance & Surety Bonds	20,107					
Total:		2,134,660	31,376	51,798	-	-	-



Fund 55- Natural Gas Utility Summary

Sub 45

Department 55000

<i>Capital Outlay</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-45-55000-7111	Land and Rights of Way						
55-45-55000-7211	Building & Building Improvements						
55-45-55000-7319	Capital Improvement Projects						
55-45-55000-7410	Equipment						
55-45-55000-7412	Computer Equipment						
55-45-55000-7502	Sale Proceeds - CW Park w/Grant		31,843				
Total:		-	31,843	-	-	-	-
<i>Debt Service</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-71-47100-8111	Principal						
55-71-47100-8121	Interest	132,970					
55-71-47100-8151	Paying Agent Fee	30,480	650	4,863			
55-71-47100-8157	Bond Costs	453,829					
Total:		617,279	650	4,863	-	-	-
<i>Interfund Transactions</i>		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
55-45-55000-9145	Due To Gas/Elec. Capital Projects Fund						
55-61-48000-9110	Due To General Fund (Administrative Charge)	450,903					
55-61-48000-9147	Due To General Fund Capital Projects (USP)			2,181,383	3,500,000	3,500,000	1,050,000
55-61-48000-9151	Due To Water Fund	31					
55-61-48000-9152	Due To Sewer Fund	31					
55-61-48000-9155	Due To Electric Fund	6,000,000					
55-61-48000-9154	Due To Fleet Fund	102,261					
55-61-48000-9158	Due To Golf Course Fund			3,968			
55-61-48000-9163	Due To Utility Billing Internal Service Fund	87,083					
55-61-48000-9164	Due To GIS Internal Service Fund	31,457					
Total:		6,671,766	-	2,185,351	3,500,000	3,500,000	1,050,000

SEWER

Mission

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

Department Overview

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



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

Sewer System Maintenance

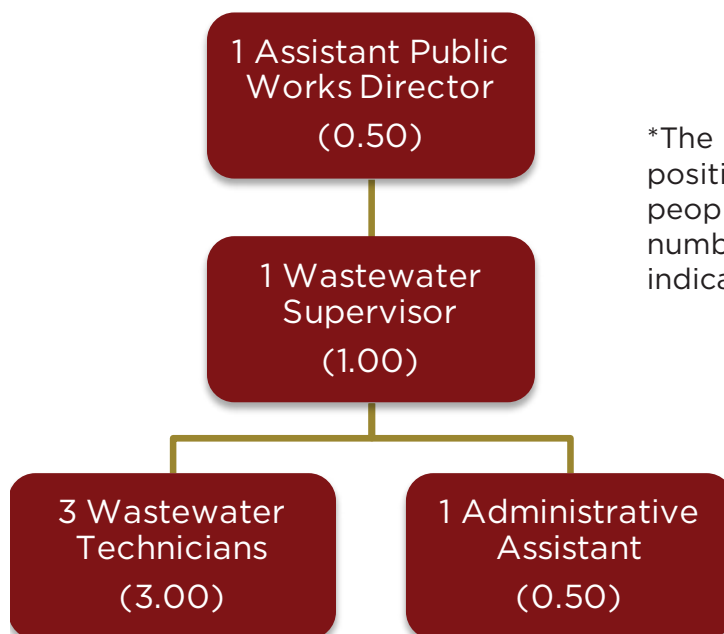
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer system. Personnel are in charge of repairing line breaks and fixing service problems. The treatment plant operates on a 24-hour, 7-days-per-week basis with operators on call after hours.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

Lift Stations

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



SEWER DEPARTMENT ORGANIZATION

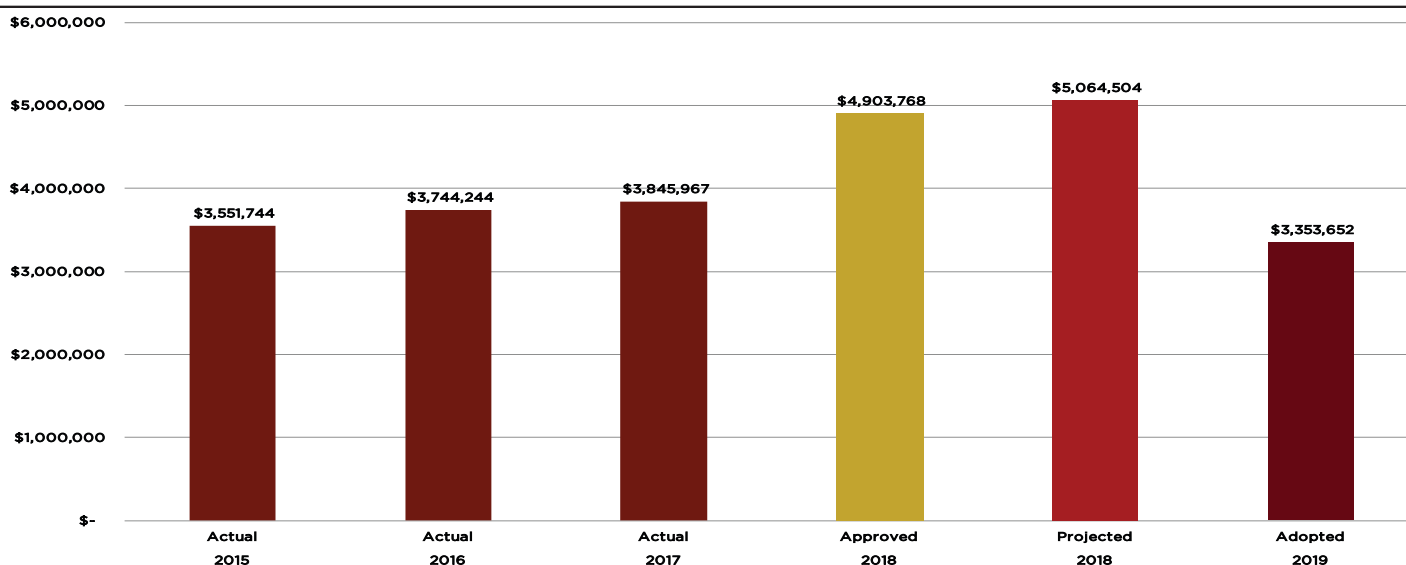


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

SEWER DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

SEWER DEPARTMENT EXPENDITURE TRENDS



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

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 32%.

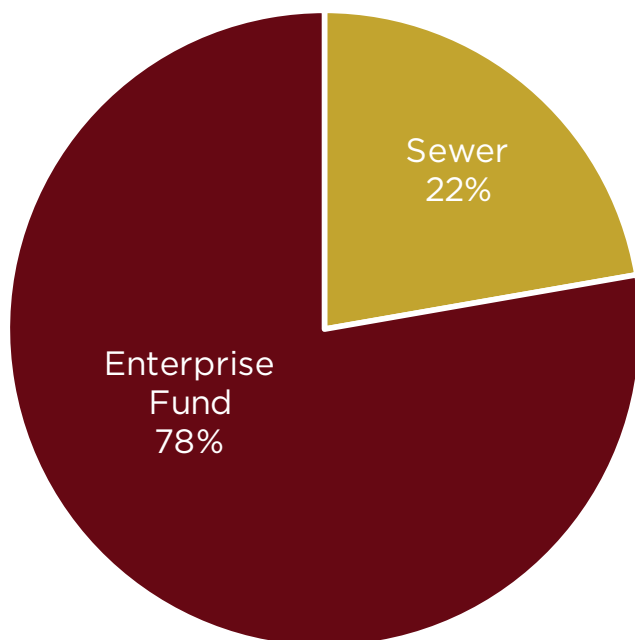
Personnel Services - Increased costs for full-time salaries and insurance resulted in increased personnel services expenditures (\$20,902).

Interfund Transactions - Increased General Fund and Fleet Fund transfers increased interfund transactions expenditures (\$120,494).

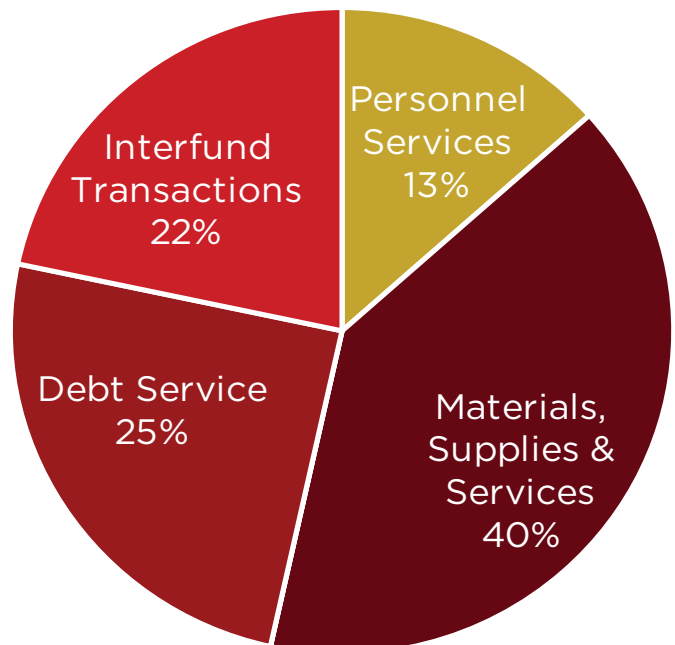
Materials, Supplies & Services - Increased costs for TSSD services resulted in increased materials, supplies, and services expenditures (\$163,500).

Capital Outlay - The decrease in capital outlay expenditures can be attributed to no capital projects in this fund, unlike the previous year (\$1,885,000).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	483,826	423,889	367,373	427,984	411,825	448,886
Materials, Supplies & Services	1,848,195	2,292,296	2,339,346	1,180,750	1,307,050	1,344,250
Capital Outlay	457	29,700	-	1,885,000	1,885,000	-
Debt Service	734,587	471,447	403,347	803,644	854,238	833,632
Interfund Transactions	484,679	526,912	735,901	606,391	606,391	726,885
Expenditure Total:	3,551,744	3,744,244	3,845,967	4,903,768	5,064,504	3,353,652

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-00-33435-0000 DEQ Grant		54,000				
52-00-34802-0000 Bond Equity Buy In						
52-00-34805-0000 Bond Equity Buy In						
52-00-34820-0000 Property Buy In						
52-00-34825-0000 Future Facilities SSA						
52-00-34870-5000 Collection Line						
52-00-34890-0000 Reimbursement - Misc.						
52-00-35200-0000 Utility Billing- Sewer	2,972,393	3,241,737	3,494,013	3,650,000	3,800,000	3,750,000
52-00-35270-0000 Connection Fees	38,000	55,333	73,100		98,000	95,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	10,881	40,355	24,984			
52-00-36020-0000 Late/Delinquent Fees Penalties & Charges			63,167			
52-00-37010-0000 Interest Earnings	175,753	35,656	1,233	10,000	1,669	2,000
52-00-38112-0000 Due From WW Impact Fee Fund (DEQ)	219,350			200,000	200,000	
52-00-38112-0000 Due From WW Impact Fee Fund				712,500	712,500	
52-00-38148-0000 Due From Water Cap Project Fund						
52-00-38151-0000 Due From Water Fund						
52-00-38153-0000 Due From Electric Fund	581,719					
52-00-38155-0000 Due From Gas Fund	31					
52-00-39710-0000 Contributions- From Developer	1,575,984	1,597,699	3,232,970			
52-00-39111-0000 Bond Proceeds	100,000					
Use of Sewer Fund Balance Reserve				331,268	313,334	
Revenue Total:	5,674,111	5,024,780	6,889,467	4,903,768	5,125,503	3,847,000

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	321,470	423,072	592,952	(0)	61,000	493,348
Fund Balance (Deficit)- Beginning:	1,045,450	1,366,920	1,789,992	2,382,944	2,382,944	2,130,610
Use of Fund Balance Reserve:				(331,268)	(313,334)	-
Fund Balance (Deficit)- Ending:	1,366,920	1,789,992	2,382,944	2,051,676	2,130,610	2,623,957

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.31	5.30	5.30	5.83	5.83	5.83
Part-time/Seasonal						
FTE Total:	5.31	5.30	5.30	5.83	5.83	5.83

SEWER

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

Personnel Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-45-52000-1111	Salaries - FT	305,436	255,584	245,819	244,233	250,531	260,730
52-45-52000-1112	Salaries - PT						
52-45-52000-1122	Vacation Pay	534	(4,738)				
52-45-52000-1211	Overtime	6,969	9,211	9,823	6,000	3,469	6,000
52-45-52000-1242	Car Allowance	1,955	225				
52-45-52000-1300	Employee Benefits	19,210	14,115	20,661	15,142	14,697	16,165
52-45-52000-1311	Bonus						
52-45-52000-1321	Clothing Allowance			2,000	2,650	1,600	2,650
52-45-52000-1511	FICA						
52-45-52000-1512	Medicare	4,358	3,676	3,595	3,541	3,485	3,781
52-45-52000-1521	Retirement	40,208	66,998	4,010	45,110	43,102	48,157
52-45-52000-1531	Worker's Compensation	2,660	1,772	7,340	3,000	1,643	3,000
52-45-52000-1541	Health Insurance	92,877	69,408	66,604	98,674	84,547	98,674
52-45-52000-1545	Dental Insurance	7,135	5,793	5,536	7,009	6,542	7,009
52-45-52000-1548	Vision Insurance	1,227	947	857	1,242	1,058	1,242
52-45-52000-1561	Long Term Disability	1,257	897	1,129	1,381	1,152	1,478
52-45-52000-1999	Reserve For Pay Adjustments						
Total:		483,826	423,889	367,373	427,984	411,825	448,886

Materials, Supplies, Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-45-52000-2121	Dues, Subscriptions, Memberships (RWau, WEau)	1,496	747	2,793	1,500	1,500	1,500
52-45-52000-2211	Public Notices						
52-45-52000-2321	Travel & Training	3,054	4,629	3,738	9,750	9,750	9,350
52-45-52000-2369	Meetings	86			300	300	300
52-45-52000-2411	Office Expenses & Supplies						
52-45-52000-2421	Postage						
52-45-52000-2431	Uniforms & Clothing	1,362	1,580				
52-45-52000-2513	Equipment Supplies & Maintenance	52,944	108,777	83,689	82,000	82,000	80,000
52-45-52000-2515	SCADA Maintenance	4,219	33,800	5,753	10,000	10,000	15,000
52-45-52000-2516	Pre-Treatment Program				10,000	10,000	10,000
52-45-52000-2521	Vehicle Fuel						
52-45-52000-2610	Buildings & Ground Maintenance	2,334		3,630	7,000	7,000	7,000
52-45-52000-3111	Utilities	63,231	77,409	71,424	75,000	75,000	75,000
52-45-52000-4121	Attorney Fees	15,142	5,521	12,408	15,000	15,000	15,000
52-45-52000-4140	Banking Fees	8,949	25,092	27,285	25,000	25,000	25,000
52-45-52000-4211	Computer Network & Data Process						
52-45-52000-4320	Engineering Services						
52-45-52000-4394	Collar Maintenance				5,000	5,000	10,000
52-45-52000-4391	Blue Staking	314	2,387	3,350	2,700	4,000	3,600
52-45-52000-4393	Lab Work	32,140	29,102	34,447	40,000	40,000	40,000
52-45-52000-4521	Collection Fees	480	2,080				
52-45-52000-4531	Professional/Technical Services	5,442	25,084	13,828	15,000	15,000	20,000
52-45-52000-4541	Utility Bill Printing & Mailing						
52-45-52000-4550	Capital Facility Impact Study						
52-45-52000-4581	TSSD Services	773,849	858,850	863,278	850,000	975,000	1,000,000
52-45-52000-4811	Equipment Rental		5,555		7,500	7,500	7,500
52-45-52000-5001	Misc. Expenses						
52-45-52000-5002	Misc. Services & Supplies	161					
52-45-52000-5721	Chemicals/Fertilizer						
52-45-52000-5999	Depreciation	855,665	1,041,074	1,094,290			
52-45-52000-6000	Bad Debt Expense	9,585	14,614	39,303			
52-45-52000-6211	Insurance & Surety Bonds	17,742	55,996	80,129	25,000	25,000	25,000
Total:		1,848,195	2,292,296	2,339,346	1,180,750	1,307,050	1,344,250

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

Capital Outlay		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-45-52000-7000	Capital Outlay	457	(0)				
52-45-52000-7001	White Hills Sewer		29,700				
52-45-52000-7211	Building & Building Improvements				1,200,000	1,200,000	
52-45-52000-7319	Improvements Other Than Building						
52-45-52000-7410	Equipment				35,000	35,000	
52-45-52000-7412	Computer Equipment						
52-45-52000-7421	Vehicles				650,000	650,000	
Total:		457	29,700	-	1,885,000	1,885,000	-

Debt Service		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-71-47100-8111	Principal S07 & S14 W&S				198,750	213,750	235,850
52-71-47100-8112	Principal DEQ				245,000	276,000	275,000
52-71-47100-8121	Interest S07 & S14 W&S	339,277	369,299	303,028	303,094	303,094	268,432
52-71-47100-8122	Interest DEQ	62,350	60,780	58,950	56,800	56,800	54,350
52-71-47100-8131	Bond Refunding Cost	202,497	38,205	38,205			
52-71-47100-8132	Bond Issuance Cost	126,653					
52-71-47100-8151	Paying Agent Fee	3,810	3,164	3,164		4,594	
Total:		734,587	471,447	403,347	803,644	854,238	833,632

Interfund Transactions		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-61-48000-9076	Due To DEQ Bond Fund						
52-61-48000-9110	Due To General Fund (Administration Charge)	242,698	305,021	398,086	406,392	406,392	438,403
52-61-48000-9153	Due To Electric Fund						
52-61-48000-9154	Due To Fleet Fund	123,441	106,007	111,613	72,749	72,749	165,006
52-61-48000-9158	Due To Golf Course Fund			860			
52-61-48000-9163	Due To Utility Billing Internal Service Fund	87,083	73,476	75,406	76,366	76,366	75,655
52-61-48000-9164	Due To GIS Internal Service Fund	31,457	42,407	49,936	50,884	50,884	47,821
52-61-52000-9151	Due To Water Fund			100,000			
Total:		484,679	526,912	735,901	606,391	606,391	726,885

SOLID WASTE

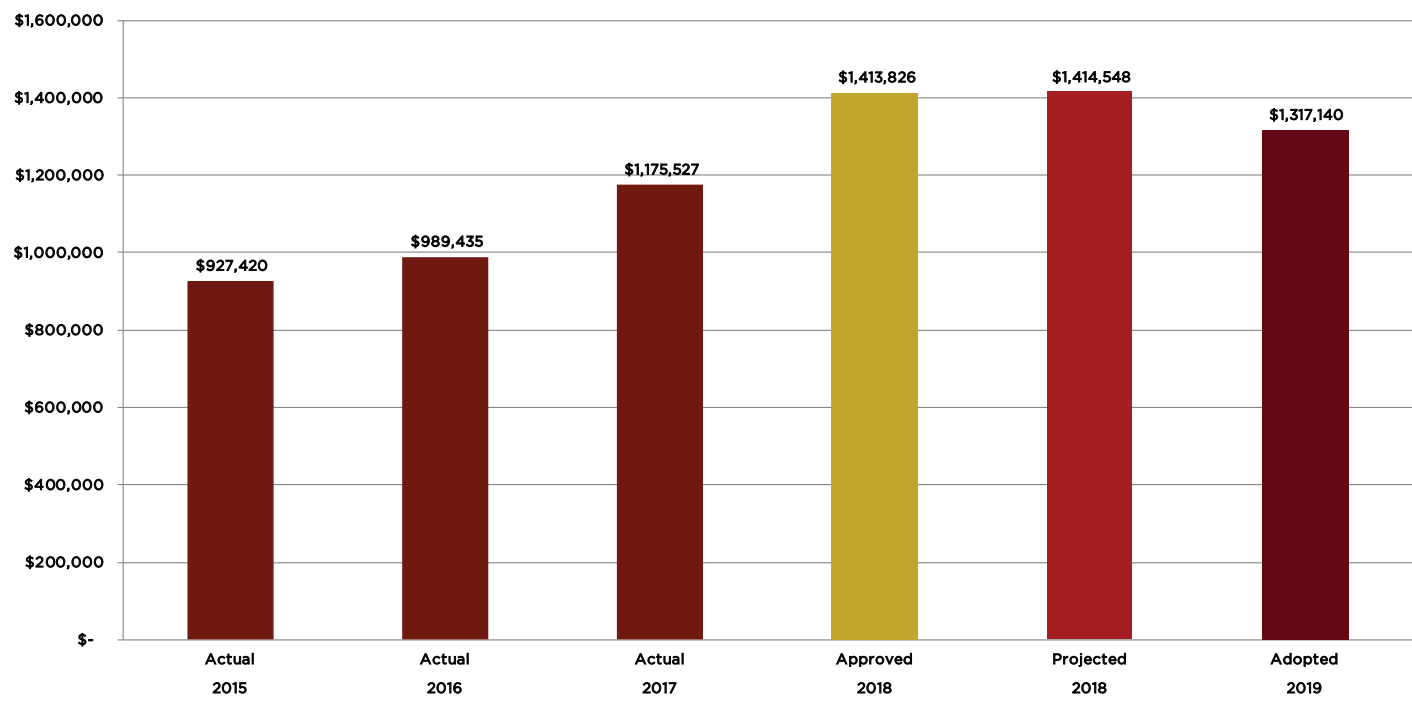
City Contract with Ace Disposal

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



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

SOLID WASTE EXPENDITURE TRENDS



SOLID WASTE

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 7%.

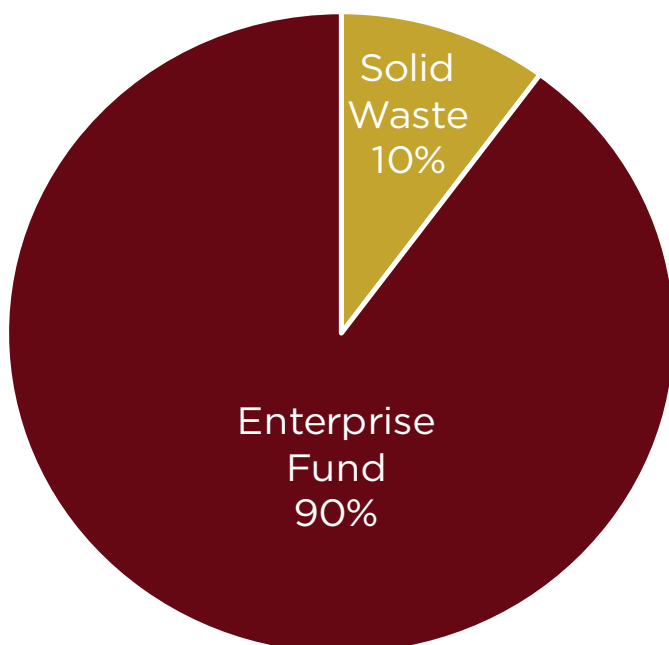
Personnel Services - There are no personnel services expenditures for this department.

Interfund Transactions - The decrease in interfund transactions expenditures can be attributed primarily to decreased storm drain charges (\$197,186).

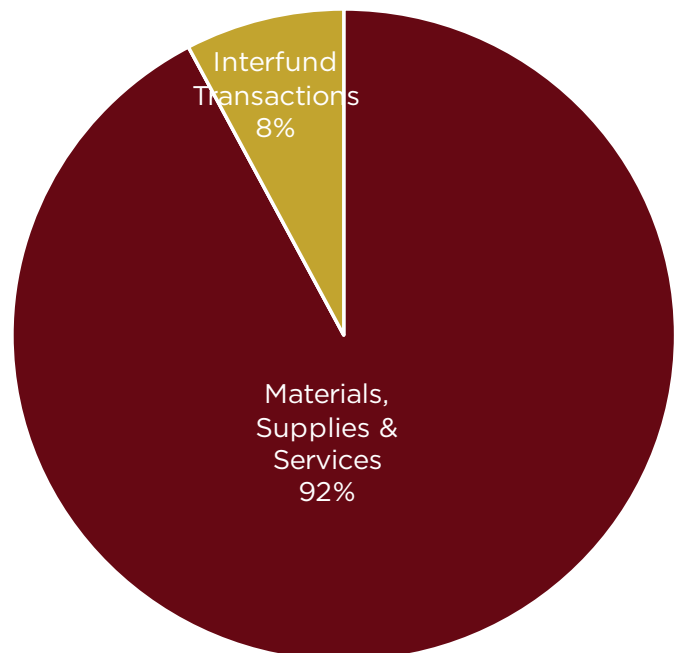
Materials, Supplies & Services - The increase in materials, supplies, and services expenditures can be attributed to higher costs for the solid waste disposal contract (\$100,500).

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

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



**Fund 57- Solid Waste Summary**
Sub 45
Department- 57000

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	934	-	221	-
Materials, Supplies & Services	845,559	929,121	1,076,872	1,114,500	1,115,000	1,215,000
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	81,861	60,313	97,721	299,326	299,327	102,140
Expenditure Total:	927,420	989,435	1,175,527	1,413,826	1,414,548	1,317,140
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-00-35700-0000 Utility Billing- Solid Waste	1,001,006	1,098,949	1,242,875	1,250,000	1,320,023	1,350,000
57-00-35705-0000 Garbage Fuel Surcharge	11,822	(42)	(25)	-	(9)	-
57-00-35999-0000 YEC Audit Adjustment & Accrual	-	12,217	10,904	-	-	-
57-00-36020-0000 Late/Delinquent Fees Penalties & Charges	-	-	22,560	-	-	-
Use of Solid Waste Fund Balance	-	-	-	163,826	94,534	-
Revenue Total:	1,012,828	1,111,124	1,276,313	1,413,826	1,414,548	1,350,000
BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	74,176	125,975	132,291	(0)	(0)	32,860
Fund Balance (Deficit)- Beginning:	206,875	281,051	407,026	539,317	539,317	444,783
Use of Fund Balance Reserve:	-	-	-	(163,826)	(94,534)	-
Fund Balance (Deficit)- Ending:	281,051	407,026	539,317	375,491	444,783	477,642
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-

Fund 57- Solid Waste Summary
Sub 45
Department- 57000

Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-45-57000-1111 Salaries - FT	-	-	-	-	-	-
57-45-57000-1112 Salaries - PT	-	-	523	-	-	-
57-45-57000-1211 Overtime	-	-	-	-	-	-
57-45-57000-1300 Employee Benefits	-	-	81	-	34	-
57-45-57000-1511 FICA	-	-	62	-	46	-
57-45-57000-1512 Medicare	-	-	32	-	19	-
57-45-57000-1521 Retirement	-	-	194	-	90	-
57-45-57000-1531 Worker's Compensation	-	-	-	-	-	-
57-45-57000-1541 Health Insurance	-	-	43	-	32	-
57-45-57000-1545 Dental Insurance	-	-	-	-	-	-
57-45-57000-1548 Vision Insurance	-	-	-	-	-	-
57-45-57000-1561 Long Term Disability	-	-	-	-	-	-
Total:	-	-	934	-	221	-
Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-45-57000-2321 Travel & Training	-	-	-	-	-	-
57-45-57000-2369 Meetings	-	-	-	-	-	-
57-45-57000-2431 Uniforms & Clothing	-	-	-	-	-	-
57-45-57000-2513 Equipment, Supplies & Maintenance	-	-	-	-	-	-
57-45-57000-4121 Attorney Fees	-	-	-	-	-	-
57-45-57000-4140 Banking Fees	3,978	4,113	4,473	4,000	4,500	4,500
57-45-57000-4211 Computer Network & Data Processing	-	-	-	-	-	-
57-45-57000-4521 Collection Expense	194	757	-	500	500	500
57-45-57000-4541 Utility Bill Printing & Mailing	6,731	-	-	-	-	-
57-45-57000-4585 City Cleanup Areas (Waste)	-	8,416	25,461	50,000	50,000	50,000
57-45-57000-4586 City-Wide Cleanup Project(s)	-	-	15,366	50,000	50,000	50,000
57-45-57000-5640 Solid Waste Disposal Contract	830,902	905,659	1,016,213	1,000,000	1,000,000	1,100,000
57-45-57000-6000 Bad Debt Expense	-	4,545	13,518	-	-	-
57-45-57000-6810 Dump Passes	3,754	5,630	1,842	10,000	10,000	10,000
Total:	845,559	929,121	1,076,872	1,114,500	1,115,000	1,215,000
Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-45-57000-7000 Capital Outlay	-	-	-	-	-	-
57-45-57000-7421 New Vehicle Purchase	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Debt Service	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-71-47100-8111 Principal	-	-	-	-	-	-
57-71-47100-8121 Interest	-	-	-	-	-	-
57-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
57-61-48000-9110 Due To General Fund (Administrative Charge)	36,246	22,162	58,568	59,675	59,675	62,858
57-61-48000-9163 Due To Utility Billing Internal Service	45,615	38,151	39,153	39,652	39,652	39,283
57-61-48000-9159 Due To Storm Drain Fund	-	-	-	200,000	200,000	-
Total:	81,861	60,313	97,721	299,326	299,327	102,140

WATER

Mission

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

Quality Drinking Water

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



The Water Department repairs a ruptured pipe.

Treating Groundwater

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

Water Infrastructure Maintenance

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

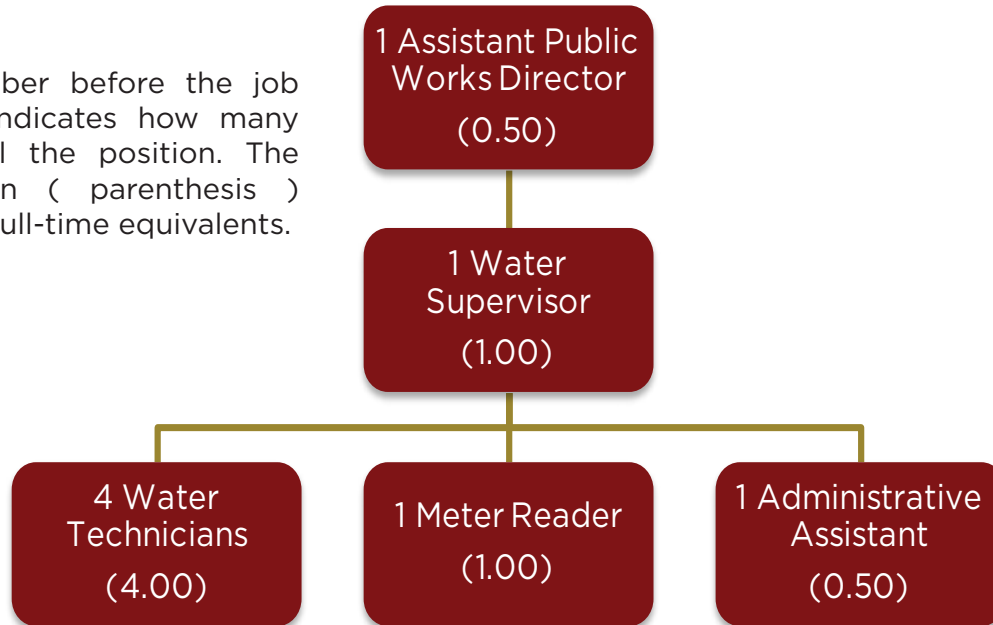
Water Supply

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



WATER DEPARTMENT ORGANIZATION

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

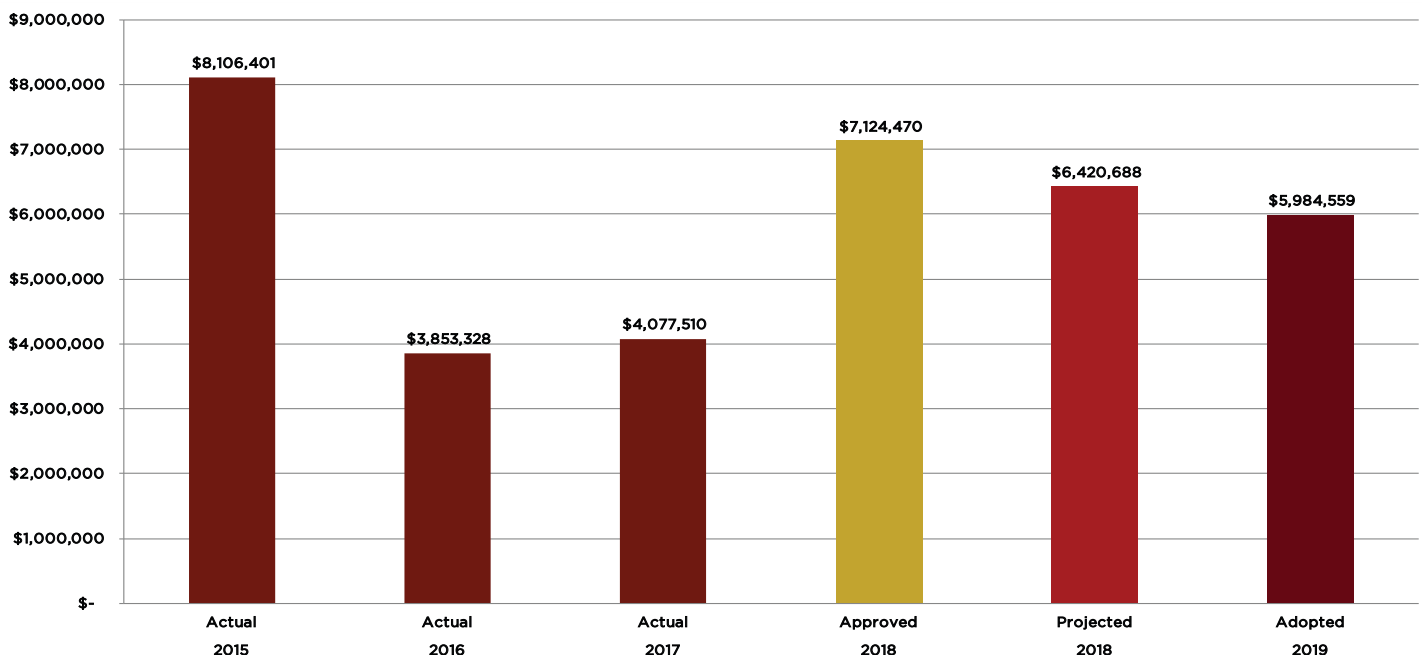


Water

WATER DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

WATER DEPARTMENT EXPENDITURE TRENDS



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

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 16%.

Water

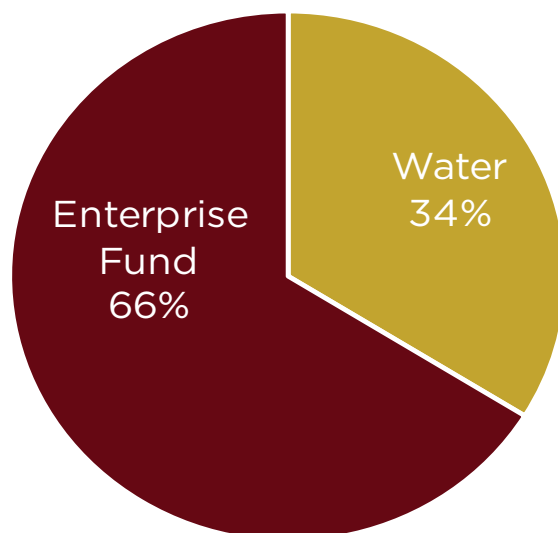
Personnel Services - The personnel services expenditures have increased due to increased costs for full-time and part-time salaries, benefits, retirement, and health insurance (\$5,613).

Interfund Transactions - The increase in interfund transactions expenditures can be attributed to General Fund and Fleet Fund transfers (\$591,421).

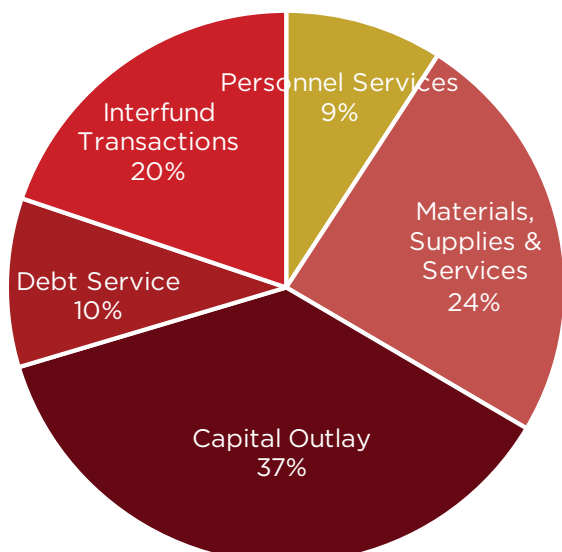
Materials, Supplies & Services - The decreases in materials, supplies, and services expenditures can be attributed to lower costs for equipment maintenance and replacement (\$3,300).

Capital Outlay - The decrease in capital outlay expenditures is due to the decreased expense of various capital projects (\$1,736,000).

DEPARTMENT EXPENDITURES COMPARED TO ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

Water

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	412,366	448,921	424,998	541,020	453,776	546,633
Materials, Supplies & Services	1,803,364	2,563,144	2,692,569	1,461,825	1,462,875	1,458,525
Capital Outlay	281,281	(0)	-	3,941,000	3,320,000	2,205,000
Debt Service	5,168,780	351,375	303,455	588,404	591,816	590,760
Interfund Transactions	440,610	489,889	656,488	592,220	592,221	1,183,641
Expenditure Total:	8,106,401	3,853,328	4,077,510	7,124,470	6,420,688	5,984,559

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-00-33550-0000 CWP Water Shares Sold	15,973	469,581	519,452	3,335,000	3,335,000	500,000
51-00-34890-0000 Reimbursement Miscellaneous						
51-00-35100-0000 BB Deferred Revenue - Water		44,872				
51-00-35110-0000 Utility Billing- Water	2,675,701	2,800,097	3,184,896	3,100,000	3,460,000	3,500,000
51-00-35120-0000 Damage to Service	1,400				860	
51-00-35130-0000 Hydrant Meter Revenue	46,169	19,950	24,150	20,000	35,400	25,000
51-00-35160-0000 Meter Fee- Water	41,800	59,270	95,220	65,000	150,000	85,000
51-00-35170-0000 Connection Fees	206,230	256,679	352,350	350,000	367,000	350,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	3,028	41,245	88,832			
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges		(16)	57,151			
51-00-37010-0000 Interest Earnings	133,810	26,877	859	7,000	2,000	2,000
51-00-37090-0000 Other Miscellaneous		1,120	1,513			
51-00-38153-0000 Due From Electric Fund	581,719					
51-00-38155-0000 Due From Gas Fund	31					
51-00-38112-0000 Due From Sewer Fund			100,000			
51-00-38158-0000 Due From Golf Course Fund			464,157			
51-00-39111-0000 Bond Proceeds	100,000					
51-00-39710-0000 Contributions- From Developer	2,208,424	1,780,087	2,497,783			
51-00-38111-0000 Due From Water Impact Fee Fund	1,513,958	512,463	2,365,934	36,000	36,000	1,450,000
Use of Water Fund Balance Reserve				211,470		72,559
Revenue Total:	7,528,243	6,012,225	9,752,297	7,124,470	7,386,260	5,984,559

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	661,103	791,153	2,690,140	0	965,572	(0)
Fund Balance (Deficit)- Beginning:	367,197	1,028,300	1,819,453	4,509,593	4,509,593	5,475,165
Use of Fund Balance Reserve:				(211,470)		(72,559)
Fund Balance (Deficit)- Ending:	1,028,300	1,819,453	4,509,593	4,509,593	5,475,165	5,402,606

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected						
Appointed						
Full-time	5.30	5.30	5.93	6.84	6.84	6.84
Part-time/Seasonal				0.63	0.63	0.63
FTE Total:	5.30	5.30	5.93	7.47	7.47	7.47

WATER

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

Personnel Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-45-51000-1111	Salaries - FT	242,177	271,798	237,948	294,013	275,716	298,448
51-45-51000-1112	Salaries - PT	11,515	6,555	7,837	16,068		16,068
51-45-51000-1122	Vacation Pay		8,210				
51-45-51000-1211	Overtime	24,332	22,289	18,587		15,462	20,000
51-45-51000-1242	Car Allowance	1,898	218		20,000		
51-45-51000-1300	Employee Benefits	19,338	18,657	19,857	18,229	22,206	18,504
51-45-51000-1311	Bonus						
51-45-51000-1321	Clothing Allowance			2,500	2,850	2,800	2,850
51-45-51000-1511	FICA	714	406	498	996	102	996
51-45-51000-1512	Medicare	3,969	4,235	3,743	4,496	4,166	4,560
51-45-51000-1521	Retirement	47,038	37,765	47,811	54,304	50,890	55,123
51-45-51000-1531	Worker's Compensation (State Insurance Fund)	2,660	2,217	8,778	3,000	2,628	3,000
51-45-51000-1541	Health Insurance	52,671	68,856	70,006	115,769	71,106	115,769
51-45-51000-1545	Dental Insurance	4,350	5,789	5,559	8,223	6,568	8,223
51-45-51000-1548	Vision Insurance	705	922	886	1,458	882	1,458
51-45-51000-1561	Long Term Disability	999	1,004	988	1,614	1,250	1,634
Total:		412,366	448,921	424,998	541,020	453,776	546,633

Materials, Supplies, Services		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-45-51000-2121	Dues, Subscriptions, Memberships (RWAU, APWA)	1,934	700	2,558	925	1,975	2,025
51-45-51000-2211	Public Notices						
51-45-51000-2321	Travel & Training	3,348	7,133	4,791	12,000	12,000	11,000
51-45-51000-2369	Meetings (Education)	203	236	58	300	300	300
51-45-51000-2411	Office Expenses & Supplies						
51-45-51000-2431	Uniforms & Clothing	2,176	2,297				
51-45-51000-2513	Equipment Supplies & Maintenance	267,599	101,836	159,694	365,000	365,000	191,000
51-45-51000-2515	SCADA Maintenance and Upgrades	25,797	51,945	5,000	10,000	10,000	20,000
51-45-51000-2521	Vehicle Fuel & Maintenance						
51-45-51000-2610	Buildings & Grounds Maintenance	30	600	600	2,500	2,500	2,500
51-45-51000-3111	Utilities	17,062	643,454	555,009	650,000	650,000	650,000
51-45-51000-4121	Attorney Fees	36,142	16,608	33,896	25,000	25,000	25,000
51-45-51000-4140	Banking Fees	12,927	25,092	27,285	25,000	25,000	25,000
51-45-51000-4211	Computer Network & Data Process						
51-45-51000-4271	Itron Support		5,955	6,707	8,400	8,400	
51-45-51000-4320	Engineering Services						
51-45-51000-4391	Blue Staking	884	1,953	2,959	2,700	2,700	3,600
51-45-51000-4394	Collar Maintenance				5,000	5,000	10,000
51-45-51000-4393	Lab Work	14,759	9,709	13,625	20,000	20,000	35,000
51-45-51000-4521	Collection Fees	270	1,017		1,000	1,000	
51-45-51000-4531	Professional/Technical Services	12,181	30,535	6,093	25,000	25,000	25,000
51-45-51000-4541	Utility Bill Printing & Mailing						
51-45-51000-4550	Capital Facility Impact Study and Economic Analysis						
51-45-51000-4811	Equipment Rental/Lease	9,825	2,436	16,736	17,000	17,000	7,000
51-45-51000-5002	Misc. Services & Supplies	161	2,950	450			
51-45-51000-5311	Meters-Water (New)	82,902	102,012	140,017	157,000	157,000	216,100
51-45-51000-5312	Meters-Water (Replacement)	86,623	86,833	69,339	100,000	100,000	200,000
51-45-51000-5721	Chemicals/Fertilizers	6,851	8,297	4,602	10,000	10,000	10,000
51-45-51000-5760	Other Special Departmental Supplies						
51-45-51000-5999	Depreciation	1,189,411	1,392,861	1,532,550			
51-45-51000-6000	Bad Debt Expense	9,363	12,689	30,471			
51-45-51000-6211	Insurance & Surety Bonds	22,916	55,996	80,129	25,000	25,000	25,000
Total:		1,803,364	2,563,144	2,692,569	1,461,825	1,462,875	1,458,525

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

Capital Outlay		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-45-51000-7000	Capital Outlay	65,992					
51-45-51000-7211	Building & Building Improvements				50,000	50,000	
51-45-51000-7311	South Well Improvements Upgrades						
51-45-51000-7313	CWP Improvements	-					
51-45-51000-7319	Cap. Impr. Proj. (Pony Express Well, Expl. Well)						
51-45-51000-7410	Equipment	500			20,000	20,000	330,000
51-45-51000-7412	Computer Equipment						
51-45-51000-7691	Water Rights						
51-80-51100-7100	USP - Water Preparedness Measures (Well Generators)						
51-81-51000-7010	Water System Improvements Design						
51-81-51100-7314	CWP Shares	214,789	(0)		3,335,000	3,250,000	425,000
51-81-51100-7315	EMP Settlement						
51-81-51100-7316	2.5 MG VV Water Tank Project				500,000	500,000	
51-81-51100-7317	Unity Pass Parallel Lines						1,150,000
51-81-51100-7318	PE Pkwy Waterline Extension (Widening Project)				36,000	36,000	
51-81-51100-7319	Silverlake PRV						300,000
Total:		281,281	(0)	-	3,941,000	3,320,000	2,205,000

Debt Service		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-71-47100-8111	Principal S07 & S14 W&S				176,250	176,250	209,150
51-71-47100-8112	Principal S13 W&S				105,000	105,000	107,000
51-71-47100-8121	Interest S07 & S14 W&S	255,863	278,549	225,572	268,781	268,781	238,043
51-71-47100-8122	Interest - S13 W&S	39,391	40,117	38,425	38,373	38,373	36,567
51-71-47100-8131	Bond Refunding Cost	155,349	28,822	28,822			
51-71-47100-8132	Bond Insurance Cost	95,545					
51-71-47100-8151	Paying Agent Fee	4,842	3,887	10,637		3,412	
	Principal Paid on Capital Debt	4,617,790					
Total:		5,168,780	351,375	303,455	588,404	591,816	590,760

Interfund Transactions		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-45-51000-9152	Due To Sewer Fund						
51-45-51000-9111	Due To Water Impact Fee Fund						
51-45-51000-9148	Due To Water Cap. Proj. Fund						
51-61-48000-9110	Due To General Fund (Administrative Charge)	247,538	308,155	401,970	411,112	411,112	443,479
51-61-48000-9153	Due To Electric Fund						
51-61-48000-9154	Due To Fleet Fund	74,532	65,850	100,209	53,859	53,859	616,686
51-61-48000-9163	Due To Utility Billing Internal Service Fund	87,083	73,476	75,406	76,366	76,366	75,655
51-61-48000-9164	Due To GIS Internal Service Fund	31,457	42,407	49,936	50,884	50,884	47,821
51-61-48000-9158	Due To Golf Course Fund			28,967			
Total:		440,610	489,889	656,488	592,220	592,221	1,183,641

GOLF FUND OVERVIEW

The charts and graphs about the Golf Course Fund were omitted because the Golf Course Fund has no revenues or expenses in FY 2019.

Fund 58- Golf Course Summary Sub 40 Department 58000						
EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	20,005	20,006	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	-	30,000	-	53,611	56,675	-
Expenditure Total:	20,005	50,006	-	53,611	56,675	-
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-00-35710-0000 Cell Tower Revenue	117	2,000	-	-	-	-
58-00-37010-0000 Interest Earnings	-	-	-	-	-	-
58-00-37090-0000 Miscellaneous Revenue	-	30,000	-	-	3,064	-
58-00-39710-0000 Contributions from Developer	-	-	-	-	-	-
Use of Golf Fund Balance Reserve	-	-	-	53,611	53,611	-
Revenue Total:	117	32,000	-	53,611	56,675	-
BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	-	-	-	-
Fund Balance (Deficit)- Beginning:	500	(28,000)	-	-	0	-
Use of Fund Balance Reserve:	81,111	81,611	53,611	53,611	53,611	-
Fund Balance (Deficit)- Ending:	81,611	53,611	53,611	(53,611)	(53,611)	-
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-
Fund 58- Golf Course Summary Sub 40 Department 58000						
Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-40-58000-1111 Salaries	-	-	-	-	-	-
58-40-58000-1211 Overtime	-	-	-	-	-	-
58-40-58000-1300 Employee Benefits	-	-	-	-	-	-
58-40-58000-1311 Bonus	-	-	-	-	-	-
58-40-58000-1511 FICA	-	-	-	-	-	-
58-40-58000-1512 Medicare	-	-	-	-	-	-
58-40-58000-1521 Retirement	-	-	-	-	-	-
58-40-58000-1531 Worker's Compensation	-	-	-	-	-	-
58-40-58000-1541 Health Insurance	-	-	-	-	-	-
58-40-58000-1545 Dental Insurance	-	-	-	-	-	-
58-40-58000-1548 Vision Insurance	-	-	-	-	-	-
58-40-58000-1561 Long Term Disability	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-40-58000-2121 Dues, Subscriptions, Memberships	-	-	-	-	-	-
58-40-58000-2321 Travel & Training	-	-	-	-	-	-
58-40-58000-2411 Office Expenses & Supplies	-	-	-	-	-	-
58-40-58000-2431 Uniforms & Clothing	-	-	-	-	-	-
58-40-58000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
58-40-58000-4520 Contract Services	-	-	-	-	-	-
58-40-58000-4531 Professional & Technical Services	-	-	-	-	-	-
58-40-58000-5002 Misc. Services and Technical Services	-	-	-	-	-	-
58-40-58000-5999 Depreciation	20,005	20,006	-	-	-	-
Total:	20,005	20,006	-	-	-	-
Fund 58- Golf Course Summary Department 58000						
Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-40-58000-7611 Golf Course Pumps and Wells	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Debt Service	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-71-47100-8121 Interest	-	-	-	-	-	-
58-71-47100-8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
58-40-58000-9210 Due To General Fund	-	30,000	-	53,611	56,675	-
58-61-48000-9151 Due To Water Fund	-	-	-	-	-	-
58-61-48000-9154 Due To Fleet Fund	-	-	-	-	-	-
Total:	-	30,000	-	53,611	56,675	-





VIII. INTERNAL SERVICE FUNDS

Internal Services Fund Overview230

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INTERNAL SERVICE FUND

INTERNAL SERVICE

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

MOTOR VEHICLE FLEET FUND OVERVIEW

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

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

FLEET FUND

Mission

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

Description

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

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



The Fleet Fund provides municipal departments with safe and efficient vehicles

FY 2019 Motor Vehicle Fleet Purchases

Replacement Vehicles

Replacement Vehicle #54	\$33,000
Replacement Vehicle #66	\$33,000
Replacement Vehicle #67	\$30,000
Replacement Vehicle #68	\$46,000
Replacement Vehicle #69	\$51,000

Building

1/2 Ton New Addition	\$33,000
----------------------	----------

Storm Water

1/2 Ton New Addition	\$48,000
----------------------	----------

Streets

10 Wheel Dump	\$210,000
---------------	-----------

Wastewater

1/2 Ton New Addition	\$33,000
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Water

1/2 Ton New Addition	\$33,000
Water Pump Truck	\$450,000

Total	\$985,000
--------------	------------------

FLEET FUND

FLEET DEPARTMENT ORGANIZATION

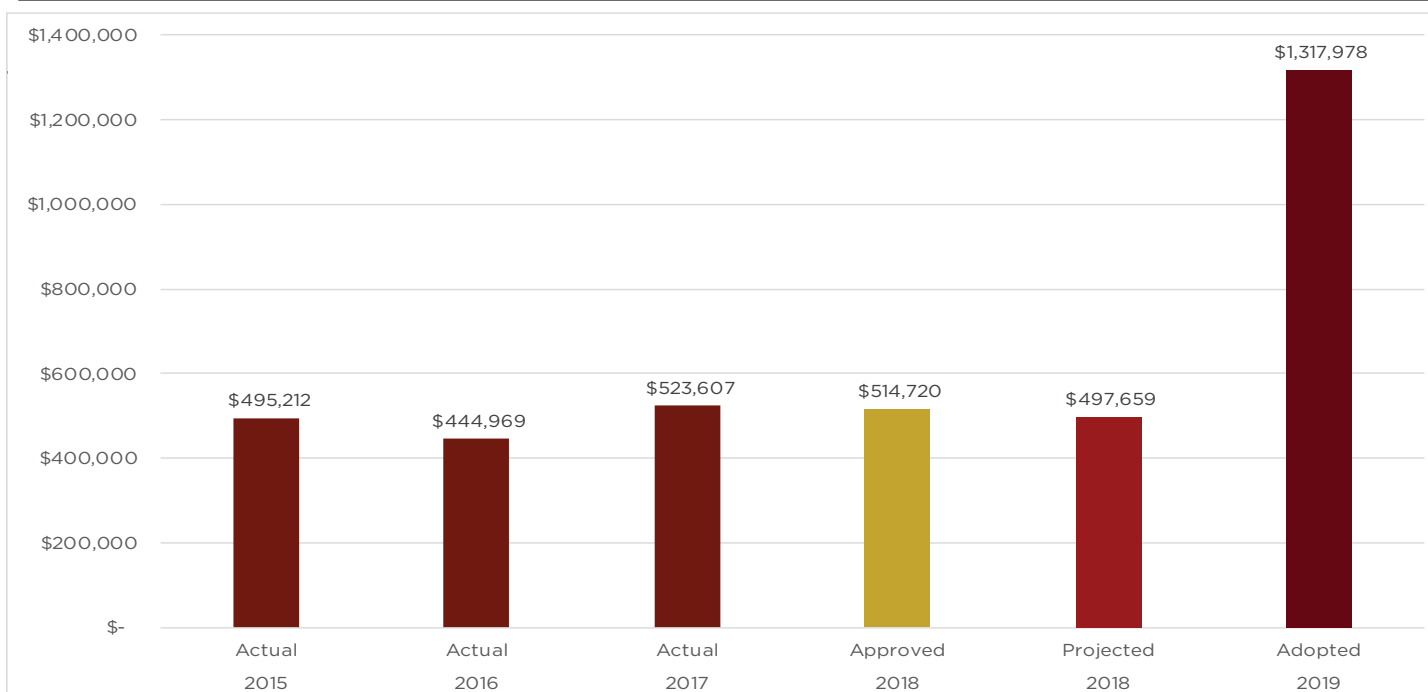
* The number before the job position indicates how many people fill the position. The number in (parentheses) indicates the full-time equivalents.



FLEET DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

FLEET DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget INCREASED by 156%.

Personnel Services - There are no changes to the personnel services expenditures.

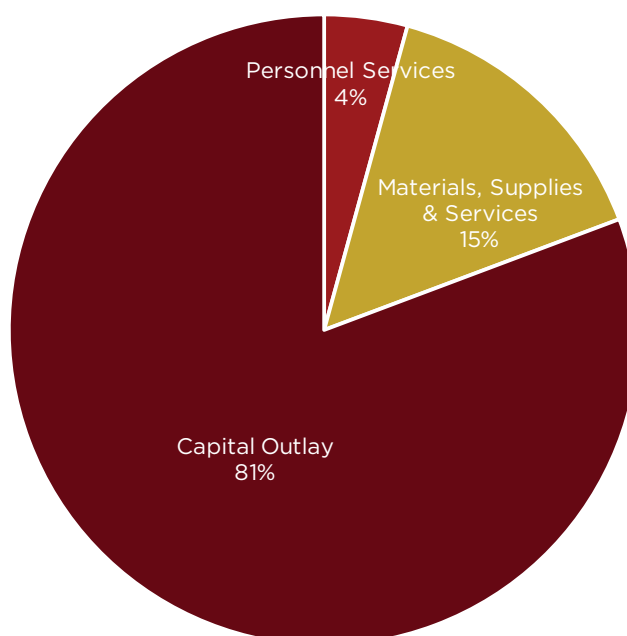
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Decreases in vehicle fuel and vehicle maintenance decreased materials, supplies, and services expenditures (\$14,500).

Capital Outlay - An increase in vehicle purchases accounts for an increase in capital outlay expenditures (\$817,758).

Fleet

DEPARTMENT EXPENDITURES BY CATEGORY



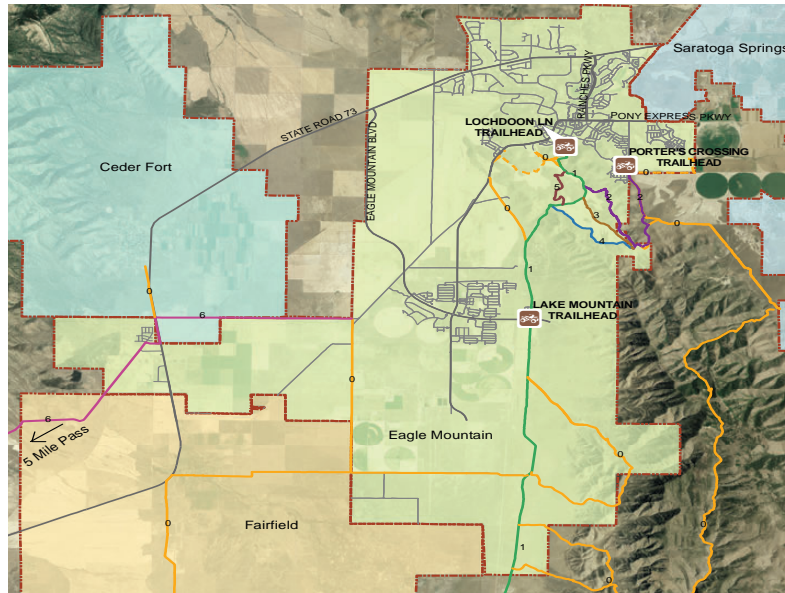
FLEET FUND

Fund 54- Fleet Summary
Sub 45
Department- 54000

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	-	-	-	56,220	54,856	56,220
Materials, Supplies & Services	199,890	439,414	519,950	212,500	202,079	198,000
Capital Outlay	286,839	-	233	246,000	240,724	1,063,758
Debt Service	8,483	5,555	3,425	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	495,212	444,969	523,607	514,720	497,659	1,317,978
REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
54-00-37010-0000 Interest Earnings	-	-	-	-	-	-
54-00-37020-0000 Sale of Vehicles	50,931	19,199	49,116	15,000	15,000	80,500
54-00-37142-0000 Insurance Reimbursements	684	2,947	570	-	15,696	-
54-00-38110-0000 Due From General Fund	202,144	220,455	288,668	345,060	345,060	676,950
54-00-38151-0000 Due From Water Fund	74,532	65,850	100,209	53,859	53,859	616,686
54-00-38152-0000 Due From Sewer Fund	123,441	106,007	111,613	72,749	72,749	165,006
54-00-38153-0000 Due From Electric Fund	164,283	-	-	-	-	-
54-00-38155-0000 Due From Gas Fund	102,261	-	-	-	-	-
54-00-38159-0000 Due From Storm Drain Fund	50,629	36,197	36,197	52,291	52,291	117,001
54-00-39730-0000 General Contributions	-	-	-	-	-	-
Revenue Total:	768,905	450,655	586,373	538,960	554,655	1,656,143
BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	165,915	97,548	(169,861)	24,240	56,996	338,166
Fund Balance (Deficit)- Beginning:	154,065	319,980	417,528	247,667	247,667	304,663
Fund Balance (Deficit)- Ending:	319,980	417,528	247,667	271,906	304,663	642,828
PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	0.50	0.50	0.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	0.50	0.50	0.50

Fund 54- Fleet Detail
Sub 45
Department- 54000

<i>Personnel Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
1111 Salaries	-	-	-	37,128	36,046	37,128
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	2,302	2,235	2,302
1511 FICA	-	-	-	-	-	-
1512 Medicare	-	-	-	538	505	538
1311 Bonus	-	-	-	-	-	-
1521 Retirement	-	-	-	6,858	6,658	6,858
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	-	-	-	8,463	8,473	8,463
1545 Dental Insurance	-	-	-	601	656	601
1548 Vision Insurance	-	-	-	107	107	107
1561 Long Term Disability	-	-	-	224	176	224
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	56,220	54,856	56,220
<i>Materials, Supplies, Services</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
2521 Vehicle Fuel	106,616	73,137	76,128	75,000	75,000	85,000
2522 Vehicle Maintenance	93,274	99,889	160,623	125,000	114,579	100,000
4531 Professional & Technical (GPS Tracking)	-	12,256	9,576	12,500	12,500	13,000
5999 Depreciation	-	254,132	273,624	-	-	-
Total:	199,890	439,414	519,950	212,500	202,079	198,000
<i>Capital Outlay</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
7000 Capital Outlay	-	-	-	-	-	20,000
7421 New Vehicle Purchase	286,839	-	233	246,000	240,724	-
Street Sweeper Lease	-	-	-	-	-	58,758
Replacement Vehicle - #54	-	-	-	-	-	33,000
Replacement Vehicle - #66	-	-	-	-	-	33,000
Replacement Vehicle - #67	-	-	-	-	-	30,000
Replacement Vehicle - #68	-	-	-	-	-	46,000
Replacement Vehicle - #69	-	-	-	-	-	51,000
Additional Vehicle - Building 1/2 Ton	-	-	-	-	-	33,000
Additional Vehicle - Storm Water 1/2 ton	-	-	-	-	-	33,000
Additional Vehicle - Streets 10 Wheel Dump	-	-	-	-	-	210,000
Additional Vehicle - Water 1/2 ton	-	-	-	-	-	33,000
Additional Vehicle - Wastewater 1/2 ton	-	-	-	-	-	33,000
Additional Vehicle - Water Pump Truck	-	-	-	-	-	450,000
Total:	286,839	-	233	246,000	240,724	1,063,758
<i>Debt Service</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
8111 Principal	-	-	-	-	-	-
8121 Interest	8,483	5,555	3,425	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	8,483	5,555	3,425	-	-	-
<i>Interfund Transactions</i>	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
9110 Due To General Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-



Providing detailed maps for Eagle Mountain

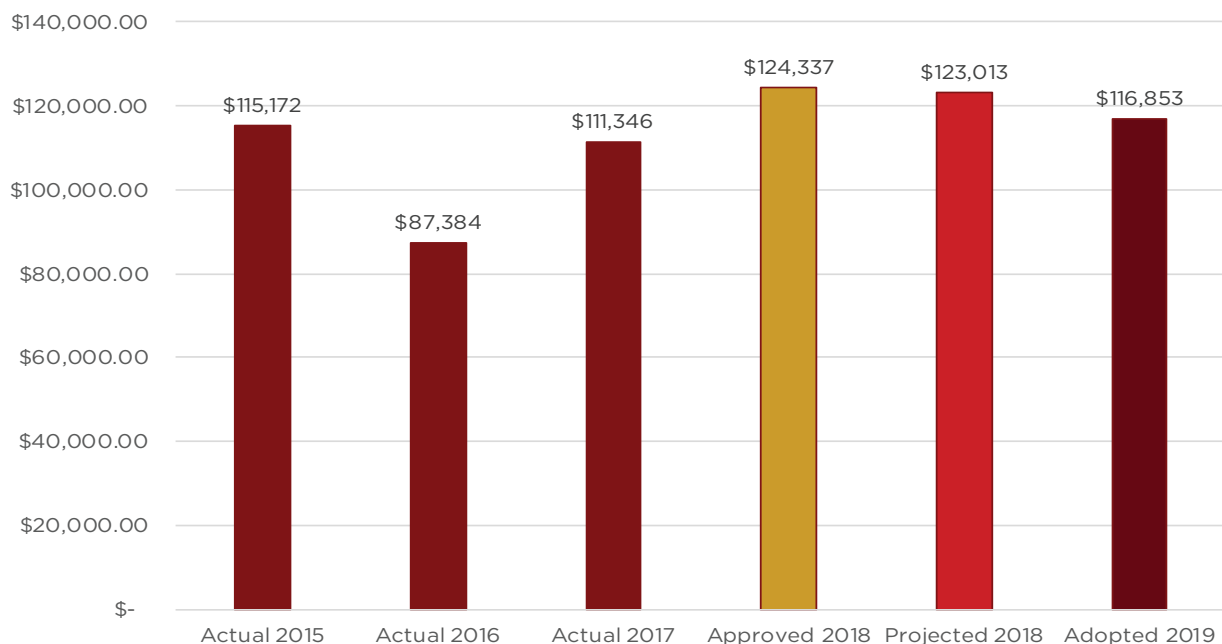
Mission

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

Description

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

GIS DEPARTMENT EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES FY 2019 Approved compared to FY 2018 Approved

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

The total budget DECREASED by 6%.

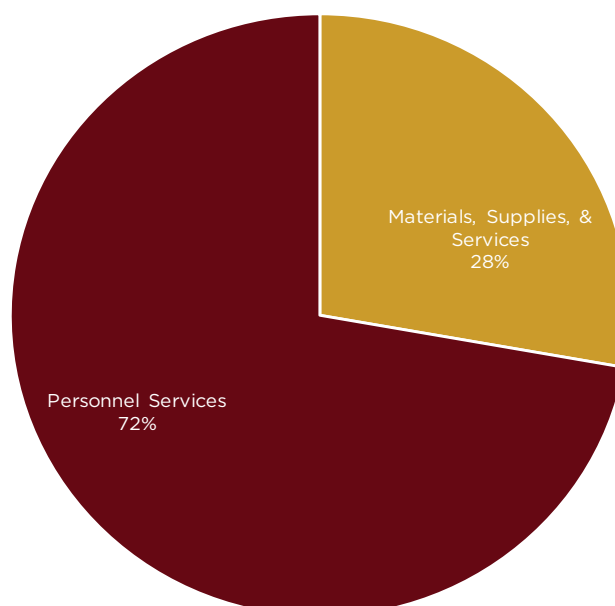
Personnel Services - Due primarily to increases in part-time/temporary salaries, personnel services expenditures increased (\$7,484).

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

Materials, Supplies & Services - Materials, supplies & service expenditures stayed the same.

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

DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	49,570	50,035	77,100	91,887	90,563	84,403
Materials, Supplies & Services	30,070	30,413	34,246	32,450	32,450	32,450
Capital Outlay	35,532	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	115,172	80,448	111,346	124,337	123,013	116,853

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
64-00-38151-0000 Due From Water Fund	31,457	42,407	49,936	50,884	50,884	47,821
64-00-38152-0000 Due From Sewer Fund	31,457	42,408	49,936	50,884	50,884	47,821
64-00-38153-0000 Due From Electric Fund	31,457	-	-	-	-	-
64-00-38155-0000 Due From Gas Fund	31,457	-	-	-	-	-
64-00-38159-0000 Due From Storm Drain Fund	-	18,845	22,149	22,570	22,570	21,211
Revenue Total:	125,828	103,660	122,021	124,337	124,338	116,853

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	13,084	7,392	11,056	-	1,325	-
Fund Balance (Deficit)- Beginning:	-	13,084	20,476	31,532	31,532	32,857
Fund Balance (Deficit)- Ending:	13,084	20,476	31,532	31,532	32,857	32,857

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	1.00	1.00	1.00	1.00	1.00	1.00

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

Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
64-46-64000-1111 Salaries	35,216	24,104	39,725	41,263	40,061	41,263
64-46-64000-1112 Salaries - PT/Temporary	-	-	13,927	19,796	21,104	12,854
64-46-64000-1211 Overtime	5	50	29	-	-	-
64-46-64000-1300 Employee Benefits	6,286	5,184	6,470	2,558	6,490	2,558
64-46-64000-1311 Bonus	-	-	-	-	-	-
64-46-64000-1511 FICA	-	183	855	1,227	1,308	797
64-46-64000-1512 Medicare	488	574	763	885	853	785
64-46-64000-1521 Retirement	4,403	4,035	(3,015)	7,621	2,680	7,621
64-46-64000-1531 State Insurance Fund	-	171	502	-	329	-
64-46-64000-1541 Health Insurance	2,696	14,141	16,114	16,925	16,019	16,925
64-46-64000-1545 Dental Insurance	287	1,217	1,331	1,202	1,312	1,202
64-46-64000-1548 Vision Insurance	36	202	214	107	213	107
64-46-64000-1561 Long Term Disability	153	174	185	302	194	290
Total:	49,570	50,035	77,100	91,887	90,563	84,403

Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
64-46-64000-2321 Travel & Training	2,806	4,024	-	4,600	4,600	4,600
64-46-64000-2369 Meetings	-	-	-	-	-	-
64-46-64000-2411 Office Expenses & Supplies	-	-	-	-	-	-
64-46-64000-2431 Uniforms & Clothing	-	-	-	-	-	-
64-46-64000-2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
64-46-64000-4211 Computer Network and Data	26,385	26,389	26,316	27,850	27,850	27,850
64-46-64000-4531 Professional/Technical Services	879	-	1,014	-	-	-
64-46-64000-4541 Utility Billing/Printing	-	-	-	-	-	-
64-46-64000-5002 Misc. Services & Supplies	-	-	-	-	-	-
64-46-64000-5999 Depreciation	-	6,936	6,916	-	-	-
64-46-64000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
Total:	30,070	30,413	34,246	32,450	32,450	32,450

Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
64-46-64000-7412 Computer Equipment	35,532	-	-	-	-	-
64-46-64000-7552 Furniture	-	-	-	-	-	-
Total:	35,532	-	-	-	-	-

Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
64-46-64000-9154 Due to Fleet Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-

UTILITY BILLING

Mission

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

Department Description

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

Accomplishments:

- Increased number of residents using automated online payments

Goals:

- Send a collection Batch

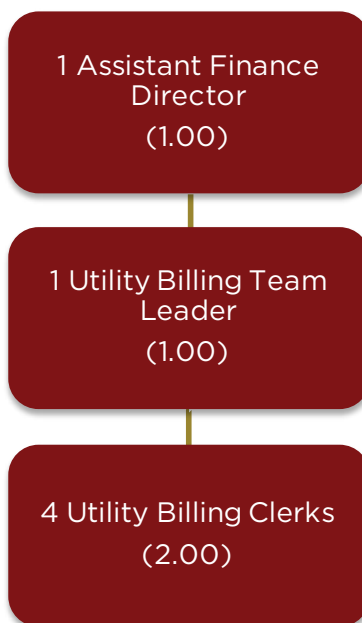
Utility Billing Performance Measurements

		2017 Actual	2018 Proposed	2018 Actual	2019 Proposed
City Objective	Provide Quality Services				
Department Objective	Deliver utility bills that are accurate, informative, and on time				
1.1	Have entire batch of bills sent to printer before the 8th of each month	Y	Y	Y	n/a
1.2	Increase Citizen Satisfaction Survey rating	n/a	3	3.65	n/a
City Objective	Improve Customer Service and Public				
Department Objective	Increase level of customer service by holding regular staff meetings and providing customer service training to employees				
2.1	Hold 11 staff meetings and 1 customer service training annually	N	Y	N	n/a
City Objective	Provide Transparency and Accountability for City Funds				
Department Objective	Continue to list and update utility rates and policies on the back of all utility bills				
3.1	Monthly review information to ensure updated rates and policies are included in stock orders to third party printer/mailler	Y	Y	Y	n/a
3.2	Twice per year, reconcile City garbage and recycling can counts with Ace Disposal can counts	Y	Y	Y	n/a
3.3	Provide Utility Rates & Policies to New Residents	n/a	Y	Y	n/a



UTILITY BILLING ORGANIZATION

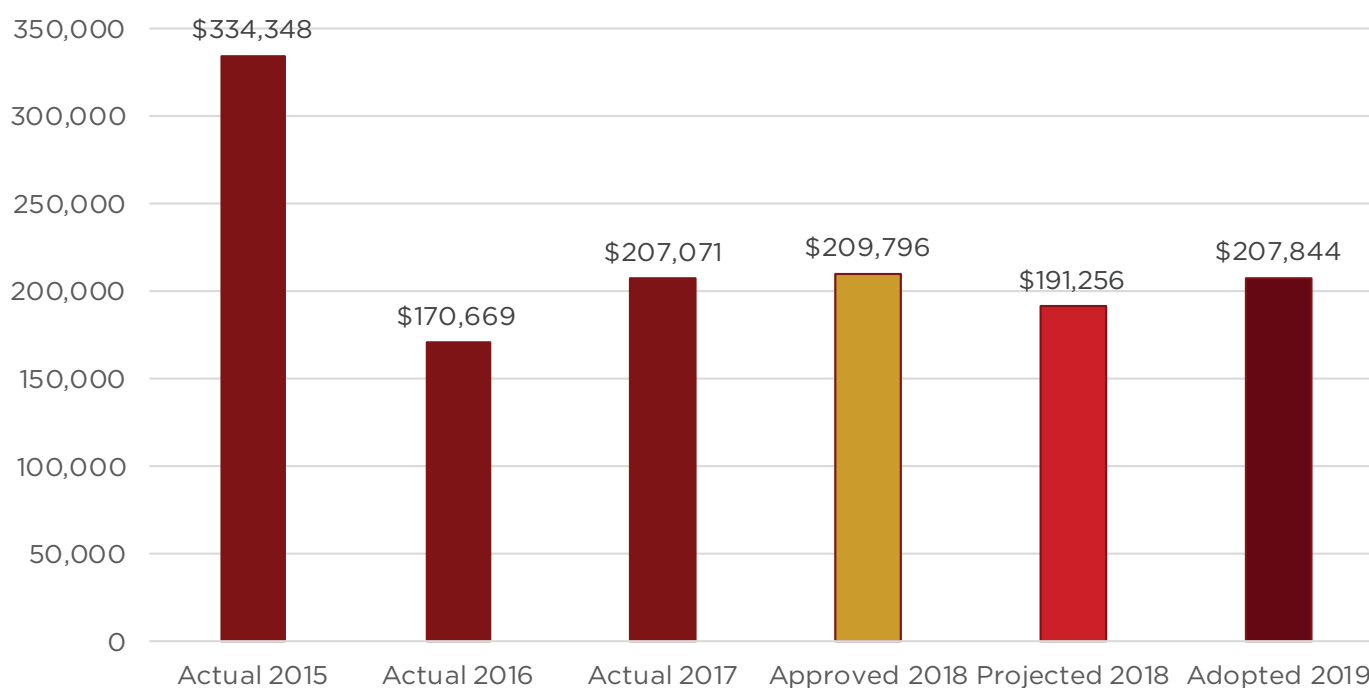
* The number before the job position indicates how many people fill the position. The number in (parentheses) indicates the full-time equivalents.



UTILITY BILLING PERSONNEL CHANGES

There were no personnel changes.

UTILITY BILLING EXPENDITURE TRENDS



UTILITY BILLING

SUMMARY OF BUDGET CHANGES

FY 2019 Approved compared to FY 2018 Approved

The total budget DECREASED by 1%.

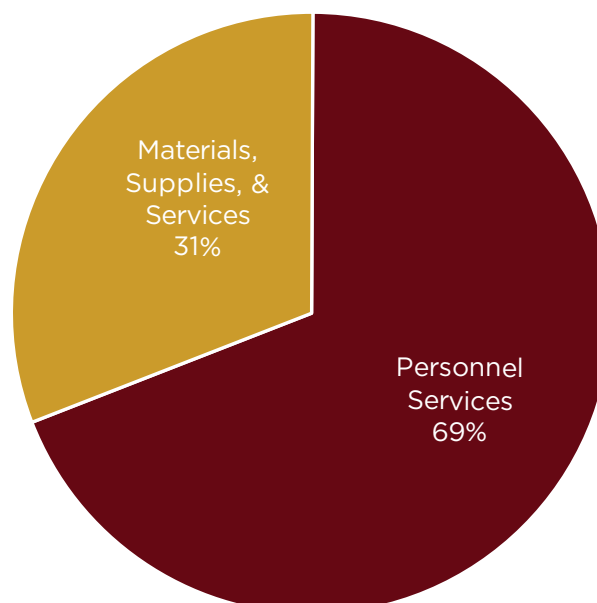
Personnel Services - Increased part-time and full-time salary costs were the primary reason for an increase in personnel services expenditures (\$1,748).

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

Materials, Supplies & Services - Decreased mailing and printing costs contributed to decreased costs for materials, supplies, and services expenditures (\$3,700).

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

DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Personnel Services	216,566	96,137	145,246	141,721	132,081	143,469
Materials, Supplies & Services	103,786	74,533	61,825	68,075	59,175	64,375
Capital Outlay	13,996	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	334,348	170,669	207,071	209,796	191,256	207,844

REVENUES	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
63-00-38151-0000 Due From Water Fund	87,083	73,476	75,406	76,366	76,366	75,655
63-00-38152-0000 Due From Sewer Fund	87,083	73,476	75,406	76,366	76,366	75,655
63-00-38153-0000 Due From Electric Fund	87,083	-	-	-	-	-
63-00-38155-0000 Due From Gas Fund	87,083	-	-	-	-	-
63-00-38157-0000 Due From Solid Waste Fund	45,615	38,151	39,153	39,652	39,652	39,283
63-00-38159-0000 Due From Storm Drain Fund	20,734	16,754	17,194	17,413	17,413	17,251
Revenue Total:	414,681	201,858	207,159	209,796	209,797	207,844

BALANCE SUMMARY	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	87,977	9,855	6,938	-	18,541	-
Fund Balance (Deficit)- Beginning:	-	87,977	97,832	104,770	104,770	123,311
Fund Balance (Deficit)- Ending:	87,977	97,832	104,770	104,770	123,311	123,311

PERSONNEL SUMMARY (FTE)	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	3.00	1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal	2.50	2.50	2.50	2.50	2.50	2.50
FTE Total:	5.50	3.50	3.50	3.50	3.50	3.50

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

Personnel Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
63-43-63000-1111 Salaries	88,905	35,488	39,364	40,813	40,063	40,813
63-43-63000-1112 Salaries - PT/Temporary	81,326	28,325	68,857	69,628	61,285	68,289
63-43-63000-1211 Overtime	2,779	1,027	471	-	514	-
63-43-63000-1212 Wellness Benefit	250	-	-	-	-	-
63-43-63000-1300 Employee Benefits	5,847	2,914	3,179	2,530	3,163	2,530
63-43-63000-1311 Bonus	-	-	-	-	-	-
63-43-63000-1511 FICA	5,784	5,378	4,269	1,128	3,800	4,234
63-43-63000-1512 Medicare	2,465	1,729	1,502	1,601	1,405	1,582
63-43-63000-1521 Retirement	11,975	8,306	13,402	7,538	6,125	7,538
63-43-63000-1531 State Insurance Fund	-	811	627	-	1,972	-
63-43-63000-1541 Health Insurance	15,467	11,032	12,337	16,925	12,514	16,925
63-43-63000-1545 Dental Insurance	1,293	838	916	1,202	903	1,202
63-43-63000-1548 Vision Insurance	197	138	146	107	145	107
63-43-63000-1561 Long Term Disability	278	152	176	249	191	249
Total:	216,566	96,137	145,246	141,721	132,081	143,469

Materials, Supplies, Services	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
63-43-63000-2321 Travel & Training	1,791	206	-	500	500	500
63-43-63000-2369 Meetings	347	335	303	375	375	375
63-43-63000-2411 Office Expenses & Supplies	-	-	-	-	-	-
63-43-63000-2431 Uniforms & Clothing	498	-	-	-	-	-
63-43-63000-2513 Equipment Supplies & Maintenance	-	-	-	200	200	-
63-43-63000-4121 Attorney Fees	3,742	10,115	6,929	7,000	7,000	7,000
63-43-63000-4211 Computer Network and Data	-	-	-	-	-	-
63-43-63000-4271 Itron Support	7,332	-	-	-	-	-
63-43-63000-4521 Collection Fees	-	-	-	-	-	-
63-43-63000-4531 Professional/Technical Services	-	-	-	-	-	-
63-43-63000-4541 Utility Billing Mailing/Printing	89,051	55,169	48,844	55,000	50,000	55,000
63-43-63000-5002 Misc. Services & Supplies	-	-	-	-	-	-
63-43-63000-5999 Depreciation	-	2,799	2,799	-	-	-
63-43-63000-6211 Insurance & Surety Bonds	-	-	-	-	-	-
63-43-63000-6820 Deployed Military Abatement	1,025	5,908	2,950	5,000	1,100	1,500
Total:	103,786	74,533	61,825	68,075	59,175	64,375

Capital Outlay	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
63-43-63000-7412 Computer Equipment	13,996	-	-	-	-	-
63-43-63000-7552 Furniture	-	-	-	-	-	-
Total:	13,996	-	-	-	-	-

Interfund Transactions	2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
63-43-63000-9154 Due To Fleet Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-





IX. CAPITAL PROJECTS

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CAPITAL PROJECTS OVERVIEW

CAPITAL VS. OPERATING BUDGETS

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

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

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

CAPITAL PROJECTS PLAN

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

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

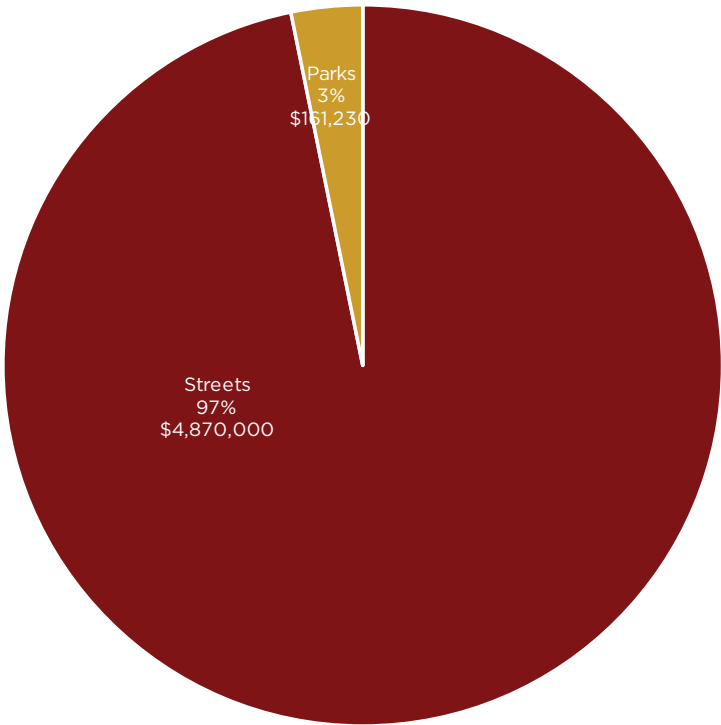
CAPITAL PROJECTS IMPACTS

FY 2019 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
Streets				
Pony Express Parkway Median Landscape	\$600,000	Utility Sale Proceeds	Reconfiguring medians from Sandpiper to Bobby Wren to add turn lanes where needed and remove unnecessary gaps	There will be an increase in ongoing maintenance costs for additional medians
Pony Express Parkway Widening at Hidden Hollow	\$800,000	General Fund Capital Projects Fund Balance Reserve	Includes widening from Sandpiper to Oquirrh Mountain Ranch and a traffic signal at Hidden Hollow	There will be an increase in ongoing maintenance costs for additional road width
Pony Express Parkway Widening at Hidden Hollow	\$450,000	Utility Sale Proceeds	Includes widening from Sandpiper to Oquirrh Mountain Ranch and a traffic signal at Hidden Hollow	There will be an increase in ongoing maintenance costs for additional road width
Traffic Signals along Pony Express Parkway	\$620,000	General Fund Capital Projects Fund Balance Reserve	Traffic Signals at Red Hawk Ranch, Smith Ranch Rd, Midvalley Rd, Aviator Ave	There will be an increase in ongoing electric utility costs due to the added power and an increase in maintenance costs for the upkeep of the traffic signals
Parks				
Mountain Bike Trails	\$5,000	General Fund Capital Projects Fund Balance Reserve	Improve signage along mountain bike trails	There will be an increase on future budget cycles due to maintenance needs of the added signs
Petroglyph Signs	\$5,000	General Fund Capital Projects Fund Balance Reserve	Signs marking the location and describing the history of petroglyphs	There will be an increase on future budget cycles due to maintenance needs of the added signs
Safe Routes to Blackridge Elementary	\$151,230	Safe Routes to School Grant	Increase safety for children on route to Blackridge Elementary	There will be an increase on future budget cycles due to hiring of additional crossing guards

CAPITAL PROJECTS SUMMARY

The total Capital Projects budget for FY 2019 is \$5.03 million, a 20% decrease from FY 2018's \$6.27 million budget. This decrease in capital projects is mostly a result of the completion of the Cory Wride Memorial Park. The projects for this fiscal year come from the General Fund Capital Projects Fund, Utility Sales Proceeds, and grants.

CURRENT CAPITAL EXPENDITURES



The pie chart above provides a visual for FY 2019 capital improvement expenditures by category.

GENERAL FUND CAPITAL PROJECTS

FUND OVERVIEW

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

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

CAPITAL PROJECTS

General Fund capital projects include the following projects:

• Pony Express Parkway Median Landscape	\$600,000
• Pony Express Parkway Widening at Hidden Hollow	\$2,850,000
• Traffic Signals	\$800,000
• Extension at Aviator Avenue	\$620,000
• Mountain Bike Trails	\$5,000
• Petroglyph Signs	\$5,000
• Safe Routes to Blackridge Elementary	\$51,230
TOTAL	\$5,031,230

GENERAL FUND CAPITAL PROJECTS

CAPITAL IMPROVEMENTS DETAILS: FUND 47

Fund 47- Capital Projects- General Fund

Department- 0

EXPENDITURES	2015 Actuals	2016 Actuals	2017 Actuals	2018 Approved	2018 Projected	2019 Proposed
Streets						
47-80-44100-7100 USP - PE Pkwy Median Landscape		20,788	301,284		15,077	600,000
47-80-44100-7101 USP - PE Pkwy Widening at Hidden Hollow					30,000	450,000
47-80-44100-7102 USP - EM Blvd East Pulverize/Pave			545,772			
47-80-45100-7106 USP - City Center Streetscape Landscape					5,831	
47-81-44100-7006 Bobby Wren Blvd. Construction		12,906	562,891	30,000	29,235	
47-81-44100-7007 Ranches Parkway Project						
47-81-44100-7008 Salt Shed			243,353	12,000	12,000	
47-81-44100-7009 Salt Pads						
47-81-44100-7010 Pulverize and Repave						
47-81-44100-7011 Woods Subdivision						
47-81-44100-7013 PE Pkwy Widening at Porter's Crossing				250,000	250,000	800,000
47-81-44100-7014 Traffic Signals	178,345					2,400,000
47-81-44100-7015 PE Pkwy Widening at Hidden Hollow						
47-81-44100-7016 Road Paving Projects (Priority 1)	724,791	1,098,015	24,417			
47-81-44100-7016 Road Paving Projects (Priority 2)						
47-81-44100-7017 Street Paving Equipment	252,340					
47-81-44100-7018 Road Improvements for Signal @ Sunset & 73			291,683	155,000	155,317	
47-81-44100-7019 Misc. Street Dept Projects		24,381	43,247	66,000		
47-81-44100- Hummer Rd.				30,000	30,000	
47-81-44100-7021 Golden Eagle Rd.				100,000	100,000	
47-81-44100-7020 Pony Express Widening Project (East Side)			14,378	150,000	150,500	
47-81-44100-7022 Aviator Ave. Extension				5,000	5,000	620,000
Parks						
47-80-45100-7100 USP - Cory Wride Memorial Park			212,690	3,500,000	3,500,000	
47-80-45100-7102 USP - Nolen Park-Pavilion/Pad			53,013			
47-80-45100-7103 USP - Bike Park Improvements		8,400	21,546			
47-80-45100-7104 USP - Park Bathrooms (Various)			224,969			
47-80-45100-7105 USP - Trail Additions			35,825		80,154	
47-80-45100-7108 USP - Hidden Canyon Detention			519		21,928	
47-80-45100-7112 USP - Neighborhood Match Grant						
47-81-45100-7000 Parks Capital Projects						
47-81-45100-7001 Cory Wride Memorial Park	9,894	363,476	1,529,244	2,440,000	2,790,000	
47-81-45100-7003 Pioneer Addition Park						
47-81-45100-7004 Sweetwater Trail						
47-81-45100-7009 Overland Trails Park						
47-81-45100-7010 Skate Park						
47-81-45100-7011 Bike Park						
47-81-45100-7014 Walden Park						
47-81-45100-7017 Eagle Point Entrance						
47-81-45100-7019 Splash Pad						
47-81-45100-7021 Smith Ranch Park						
47-81-45100-7022 Walden Park Retention Pond						
47-81-45100-7023 City Center Trails						
47-81-45100-7024 Misc. Parks	108,799	163,197	8,400	88,000	23,702	
47-81-45100-7025 Pony Express Parkway Trail						
47-81-45100-7026 Pony Express Trail	16,943					
47-81-45100-7027 Cemetery	279,243	48,395	80,120	65,000	65,000	
47-81-45100-7028 Trees	9,886		555	17,000	16,698	
47-81-45100-7029 Hidden Canyon Park	75,711		13,823			
47-81-45100-7030 ATV Trail						
47-81-45100-7031 Eagle Park Entrance		142,782				
47-81-45100-7032 Plum Creek to Smith Ranch Trail						
47-81-45100-7034 Skid Steer with Tracks (Parks & Cemetery)		55,559				
47-81-45100-7033 Master Irrigation (Ranches/PE) Pkwy						
47-81-45100- Bike & Pedestrian Plan Improvements				185,000		
47-81-45100- Mountain Bike Trail Signs						5,000
47-81-45100- Petroglyph Signs						5,000
47-80-45100-7107 Evans Ranch Park (City Portion)						
47-81-45100-7024 OHV Parking Lot/Trail Improvements/Signs				40,000	40,000	
47-81-45100-7035 Match Sweetwater HOA Play Structure			28,537			
47-81-45100- Safe Routes to Blackridge Elementary						151,230
Other GF Projects						
47-80-45100-7111 USP - 20th Anniversary Campaign		3,661				
47-81-41110-7001 Records Mgmt. Software						
47-81-41710-7001 General Plan Rewrite		12,000	82,781	13,000	13,000	
47-81-41950-7001 ID Card System						
47-81-41950-7002 Misc Facilities Projects		23,846	44,994			
47-81-41950-7003 Community Development Building Basement		246,416	80,631			
47-81-41990-7001 Special Events Capital	8,800					
47-81-44100-7008 Centex						
47-81-45100-7005 Public Safety Capital Outlay						
47-81-45100-7012 Parks/Trails Study						
47-81-45100-7111 Land and Rights of Way						
47-81-45800-7211 Library Capital Project						
47-81-41955-7001 Security Cameras (City Hall, Energy, etc.)						
47-81-41950- Digital Announcement Signs (City Entrances)				50,000		
47-81-41950-7002 Misc. Projects from List						
47-81-41950-7002 Senior Citizens Trailer Renovation/Bathroom				150,000	150,000	
47-81-41950-7002 CD Bldg Parking Expansion				47,000	46,434	
47-81-41950-7002 CD Bldg Covered Parking for Equipment				100,000	100,000	
Expenditure Total:	1,664,752	2,223,823	4,444,671	7,493,000	7,629,875	5,031,230

SEWER CAPITAL PROJECTS

FUND OVERVIEW

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

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

WATER CAPITAL PROJECTS

FUND OVERVIEW

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

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

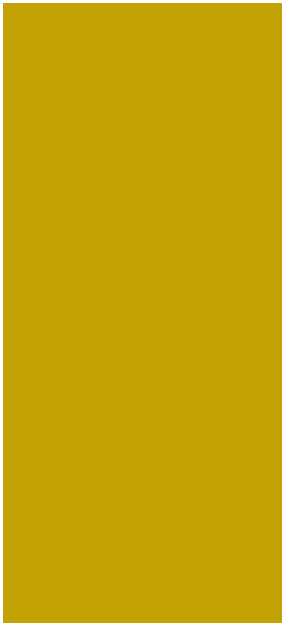
The City utilizes multiple water storage reservoirs to store the water produced from the wells. These structures are typically made of concrete and buried to protect and enhance the scenic views of the City. Presently, the City has two one-million gallon and one two-million gallon water reservoirs. There are currently no expenditures or revenues related to water capital projects.





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DEBT SERVICE OVERVIEW

DEBT SERVICE OVERVIEW

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

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

CITY USE OF DEBT

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

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

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



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

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

SPECIAL ASSESSMENT AREA (SAA)

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

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

The City currently has two SAA's within the City: both in the North area - SAA 2006 (SID 2000-1) and 2013 SID (SAA 2013-1).

REVENUE BONDS

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

GENERAL OBLIGATION BONDS

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

DEBT SERVICE SUMMARY

CITY DEBT SUMMARY

As of the end of FY 2018, the City had \$22.11 million in outstanding debt, not including the previously discussed gas and electric bonds. The total debt payment for this year is \$1 million. The amount to be paid from the Debt Service Fund is \$836,108. The table below summarizes each bond the City has. The 2013 SID is a Special Assessment Area. The other four bonds are revenue bonds. The '13, '14, '18 water and sewer bonds were used to build water and sewer infrastructure.

FY 2018 DEBT SERVICE SUMMARY

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
2013 SID (SAA 2013-1)	2015	2033	1,175,000	8%	153,919
DEQ Bond - 2008 Sewer Bond	2009	2026	5,435,000	1%	301,800
2013 Water & Sewer Bond	2013	2034	2,126,000	1.80%	143,373
2014 Water & Sewer Bond	2014	2034	9,685,000	1.96-3.91%	379,150
2018 Water & Sewer Bond	2008	2026	3,690,000	0.61%	22,333
TOTAL			22,111,000		1,000,575

FY 2018 REVENUE SUMMARY

Source	Revenue
98-1 SID	\$ 288,000
2013-1 SAA	\$ 203,500
2000-1 SID	\$ 150,000
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 215,005
98-3 SID	\$ 105,000
Total:	\$ 961,505

FY 2018 EXPENSE SUMMARY

Fund	Expenditure
98-1 SID	\$ 288,000
2013-1 SAA	\$ 123,068
2000-1 SID	\$ 150,000
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 180,020
98-3 SID	\$ 95,020
Total:	\$ 836,108

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

ST 2013 (SAA 2006)

DEBT PURPOSE

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

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. This bond became a Sales Tax bond in 2013. These bonds require annual installments of interest and principal due beginning February 2015 through February 2018, bearing interest ranging from 2.94%-4.33%. This bond has been paid off. The debt service summary is given below.

FY 2018 DEBT SERVICE SUMMARY

Fund 74: 2000-1 SID Debt Service Fund

EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
74-71-47174-9110	Due To General Fund						
74-61-48100-9146	Due To Road Cap Project Fund						
74-71-47174-4140	Banking Fees	96		40		40	
74-71-47174-6000	Bad Debt Expense					6,576	
74-71-47174-8111	Principal	754,000	867,000				
74-71-47174-8121	Interest	32,258	17,253	(57)			
74-71-47174-8151	Paying Agent Fee	17,341	44,763	18,153	25,000	2,510	
74-71-47174-8152	Other Bond Expense						
74-71-47174-8158	Bond Call Premium	37,700					
74-71-47174-9110	Admin Charges to Gen. Fund	30,000	30,000	30,000	30,000	30,000	
74-81-74000-4121	Attorney Fees	216	3,737	3,222	25,000	12,000	
74-81-74000-4174	Other Bond Expense						
74-81-74000-5001	Misc. - Expenses			3			
74-81-74000-6600	Reimbursement of Equity Buy-in	59,646	206,489	235,473	200,000	550,000	150,000
Total Financing Uses:		931,256	1,169,243	286,834	280,000	601,126	150,000
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
74-00-34311-0000	Assessments- Collected	265,074	896,607	48,714	60,000	27,820	
74-00-34312-0000	Assessments- Coverage	7,352	67,192	8,264	10,000	1,900	
74-00-34865-0000	2000-1 SID Equity Buy In Water	9,936					
74-00-34866-0000	2000-1 Equity Buy In Transportation	215,118	312,696	387,600		1,938	
74-00-34867-0000	2000-1 Equity Buy In Parks & Trails	69,841	98,704	191,649	125,000	128,428	
74-00-37010-0000	Interest Earning	3,918	3,881	4,870	4,000	6,300	
74-00-39111-0000	Bond Proceeds						
	Use of Fund Balance Reserve				81,000	434,740	150,000
Total Financing Sources:		571,238	1,379,080	641,097	280,000	601,126	150,000
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(360,019)	209,837	354,263	-	0	-
Fund Balance (Deficit)- Beginning:		404,606	44,587	254,424	608,687	608,687	173,948
Use of Fund Balance Reserve:		-	-	-	(81,000)	(434,740)	(150,000)
Fund Balance (Deficit)- Ending:		44,587	254,424	608,687	527,687	173,948	23,948

2013 SID (SAA 2013-1)

DEBT PURPOSE

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

DEBT SCHEDULE

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

2013 SID DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	\$55,000	\$95,919	\$150,919	\$1,120,000
2020	\$60,000	\$92,919	\$152,919	\$1,060,000
2021	\$65,000	\$89,769	\$154,769	\$995,000
2022	\$60,000	\$86,194	\$146,194	\$935,000
2023	\$65,000	\$82,344	\$147,344	\$870,000
2024-2028	\$380,000	\$324,446	\$704,446	\$3,250,000
2029-2033	\$490,000	\$134,250	\$624,250	\$1,030,000
TOTAL	\$1,175,000	\$905,841	\$2,080,841	\$9,260,000

2013 SID (SAA 2013-1)

2013 SID DEBT SERVICE SUMMARY

Fund 72: 2013 AA

EXPENDITURES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
72-71-47172-4140	Banking Fees	96		1,620		1,620	1,600
72-71-47172-8111	Principal	40,000	950,000	180,000	65,000	55,000	55,000
72-71-47172-8121	Interest	159,315	85,219	63,006	61,206	56,118	54,468
72-71-47172-8151	Paying Agent Fees	25,400	6,800	5,992	12,000	12,000	12,000
72-71-47172-9110	Administration Overhead	15,000	20,000	20,000			
72-81-72000-6600	Reimbursement of Bond Proceeds	958,946	26,344				
Total Financing Uses:		1,198,757	#####	270,618	138,206	124,738	123,068
REVENUES		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
72-00-34311-0000	Assessments Collected	209,477	958,661	250,663	210,000	205,000	200,000
72-00-34861-0000	Equity Buy-In						
72-00-34862-0000	Equity Buy-In						
72-00-37010-0000	Interest	4,337	1,913	2,654	2,000	3,500	3,500
72-00-39111-0000	SAA Proceeds						
Total Financing Sources:		213,815	960,574	253,316	212,000	208,500	203,500
BALANCE SUMMARY		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(984,942)	(127,790)	(17,300)	73,794	83,762	80,432
Fund Balance (Deficit)- Beginning:		1,409,930	424,988	297,199	279,898	279,898	363,660
Fund Balance (Deficit)- Ending:		424,988	297,199	279,898	353,692	363,660	444,092

DEQ BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

DEQ 2008 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	\$ 275,000	\$ 54,350	\$ 329,350	\$ 5,160,000
2020	\$ 310,000	\$ 51,600	\$ 361,600	\$ 4,850,000
2021	\$ 340,000	\$ 48,500	\$ 388,500	\$ 4,510,000
2022	\$ 375,000	\$ 45,100	\$ 420,100	\$ 4,135,000
2023	\$ 410,000	\$ 41,350	\$ 451,350	\$ 3,725,000
2024-2029	\$ 3,725,000	\$ 3,884,050	\$ 7,609,050	\$ 12,180,000
TOTAL	5,435,000	4,124,950	9,559,950	

2018 WATER & SEWER BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

2018 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	\$445,000	\$127,325	\$572,325	\$3,245,000
2020	\$455,000	\$113,825	\$568,825	\$2,790,000
2021	\$460,000	\$100,100	\$560,100	\$2,330,000
2022	\$485,000	\$83,500	\$568,500	\$1,845,000
2023	\$495,000	\$63,900	\$558,900	\$1,350,000
2024	\$520,000	\$43,600	\$563,600	\$830,000
2025	\$545,000	\$22,300	\$567,300	\$285,000
2026	\$285,000	\$5,700	\$290,700	-
TOTAL	\$3,690,000	\$560,250	\$4,250,250	

Debt

2013 WATER & SEWER BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

2013 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	\$ 107,000	\$ 36,567	\$ 143,567	\$ 2,019,000
2020	\$ 109,000	\$ 34,727	\$ 143,727	\$ 1,910,000
2021	\$ 111,000	\$ 32,852	\$ 143,852	\$ 1,799,000
2022	\$ 113,000	\$ 30,943	\$ 143,943	\$ 1,686,000
2023	\$ 114,000	\$ 28,999	\$ 142,999	\$ 1,572,000
2024-2029	\$ 821,000	\$ 127,641	\$ 948,641	\$ 6,600,000
2030-2034	\$ 751,000	\$ 39,182	\$ 790,182	\$ 1,527,000
TOTAL	\$ 2,126,000	\$ 330,910	\$ 2,456,910	

Debt

2014 WATER & SEWER BOND

DEBT PURPOSE

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

DEBT SCHEDULE

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

2014 WATER & SEWER BOND DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2019	-	\$ 379,150	\$ 379,150	\$ 9,685,000
2020	-	\$ 379,150	\$ 379,150	\$ 9,685,000
2021	\$ 120,000	\$ 377,650	\$ 497,650	\$ 9,565,000
2022	\$ 185,000	\$ 373,375	\$ 558,375	\$ 9,380,000
2023	\$ 225,000	\$ 367,225	\$ 592,225	\$ 9,155,000
2024-2029	\$ 3,585,000	\$ 1,893,525	\$ 5,478,525	\$ 45,575,000
2030-2032	\$ 5,570,000	\$ 344,000	\$ 5,914,000	\$ 5,815,000
TOTAL	\$ 9,685,000	\$ 4,114,075	\$ 13,799,075	

*The Water and Sewer Debt Service Fund is no longer used to make payments on the Water and Sewer Bond. Instead, the bond is paid directly out of the Water and Sewer Enterprise Funds, for which spreadsheets are posted at the top of the following page.

WATER & SEWER BONDS

DEBT SERVICE PAYMENT FROM SEWER FUND

Debt Service		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
52-71-47100-8111	Principal S07 & S14 W&S				198,750	213,750	235,850
52-71-47100-8112	Principal DEQ				245,000	276,000	275,000
52-71-47100-8121	Interest S07 & S14 W&S	339,277	369,299	303,028	303,094	303,094	268,432
52-71-47100-8122	Interest DEQ	62,350	60,780	58,950	56,800	56,800	54,350
52-71-47100-8131	Bond Refunding Cost	202,497	38,205	38,205			
52-71-47100-8132	Bond Issuance Cost	126,653					
52-71-47100-8151	Paying Agent Fee	3,810	3,164	3,164		4,594	
Total:		734,587	471,447	403,347	803,644	854,238	833,632

DEBT SERVICE PAYMENT FROM WATER FUND

Debt Service		2015 Actual	2016 Actual	2017 Actual	2018 Approved	2018 Projected	2019 Adopted
51-71-47100-8111	Principal S07 & S14 W&S				176,250	176,250	209,150
51-71-47100-8112	Principal S13 W&S				105,000	105,000	107,000
51-71-47100-8121	Interest S07 & S14 W&S	255,863	278,549	225,572	268,781	268,781	238,043
51-71-47100-8122	Interest - S13 W&S	39,391	40,117	38,425	38,373	38,373	36,567
51-71-47100-8131	Bond Refunding Cost	155,349	28,822	28,822			
51-71-47100-8132	Bond Insurance Cost	95,545					
51-71-47100-8151	Paying Agent Fee	4,842	3,887	10,637		3,412	
	Principal Paid on Capital Debt	4,617,790					
Total:		5,168,780	351,375	303,455	588,404	591,816	590,760

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XI. APPENDIX

Demographics266

Citizen Survey Results.....268

Cost of Government Study..... 290

City Property Tax Study292

Utility Sale Proceeds Plan.....294

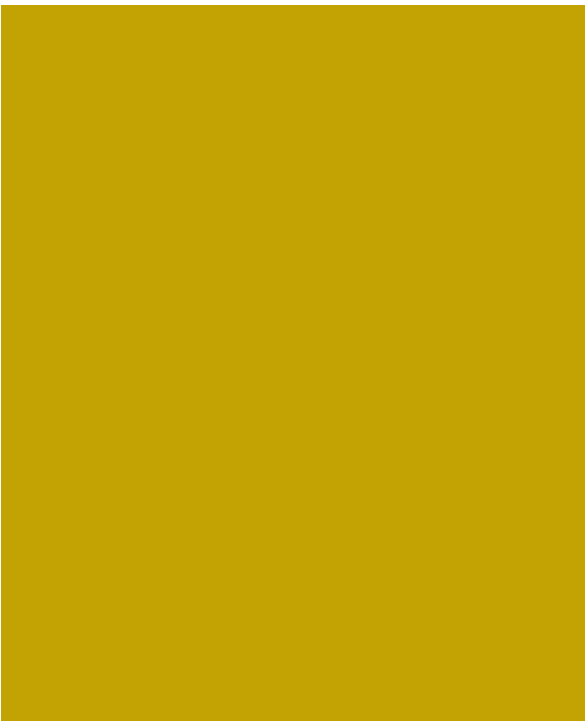
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DEMOGRAPHICS

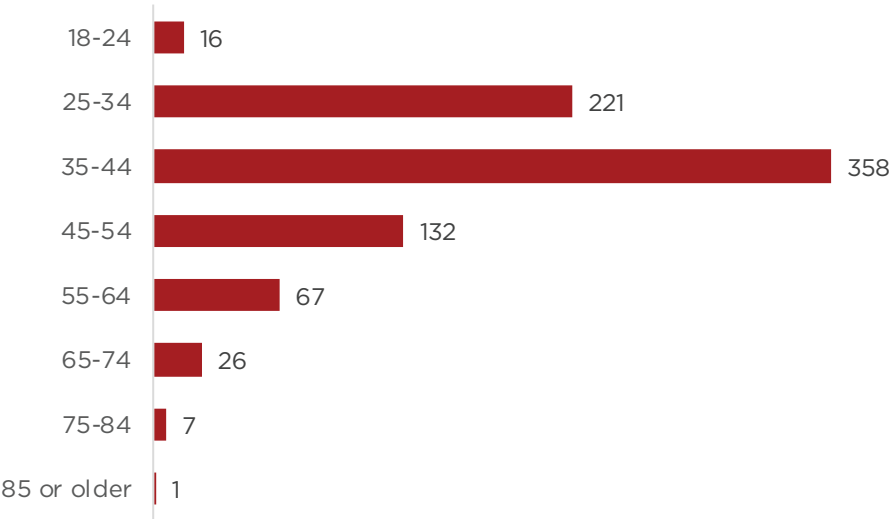
SOURCE OF DEMOGRAPHICS

The following charts and graphs are based on information gathered from the annual Citizen Satisfaction Survey, the results of which may be found in the next section. Our sample size included roughly 800 Eagle Mountain Residents over the age of 18 and is large enough to make valid conclusions about the demographics of Eagle Mountain's population.

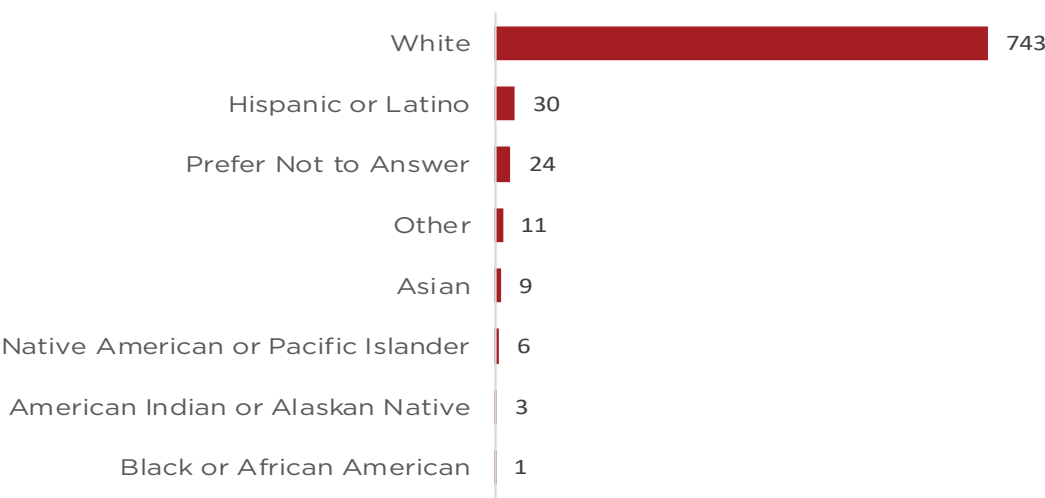
Gender



Age

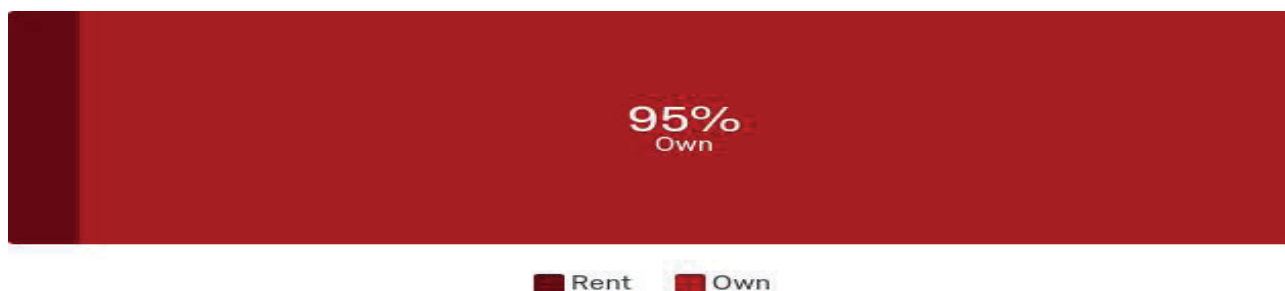


Race

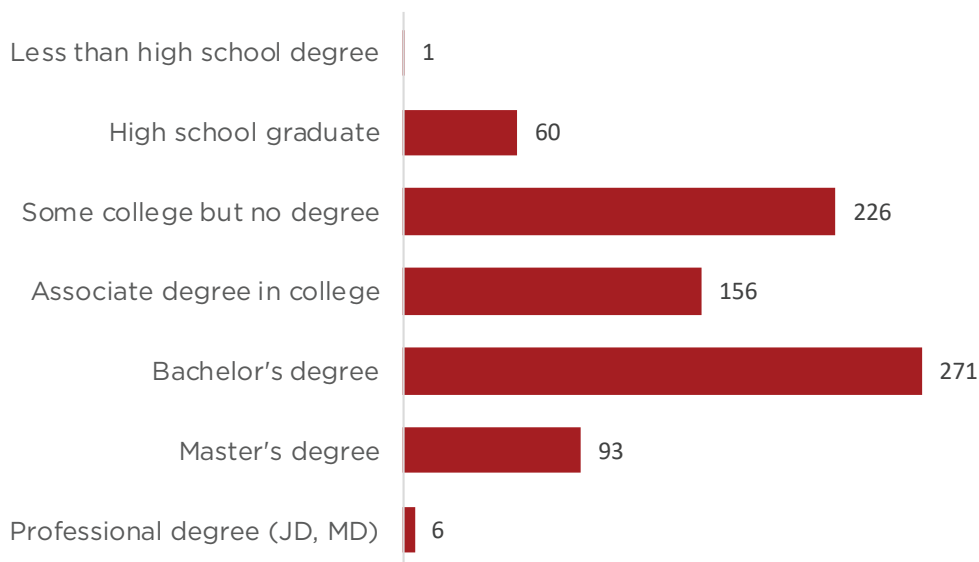




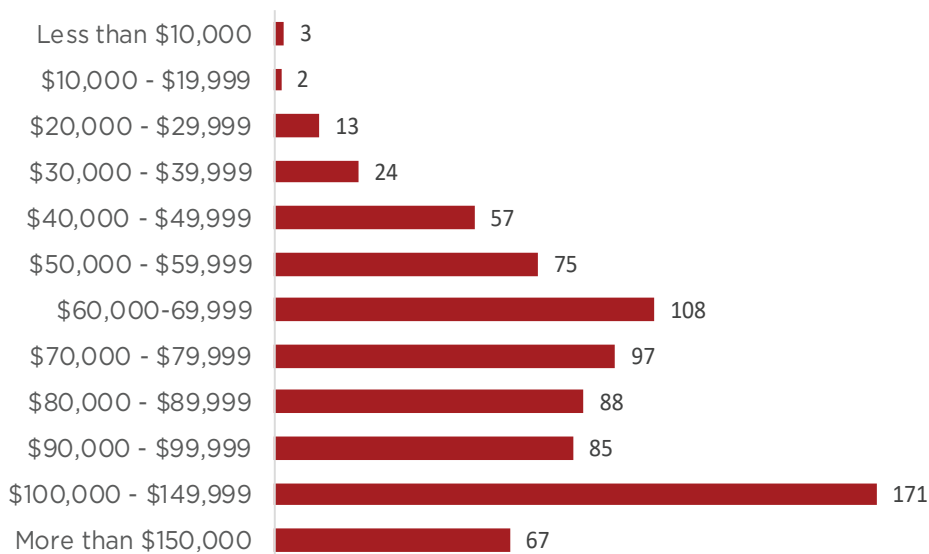
Percent of Renters & Homeowners



Level of Education



Household Income



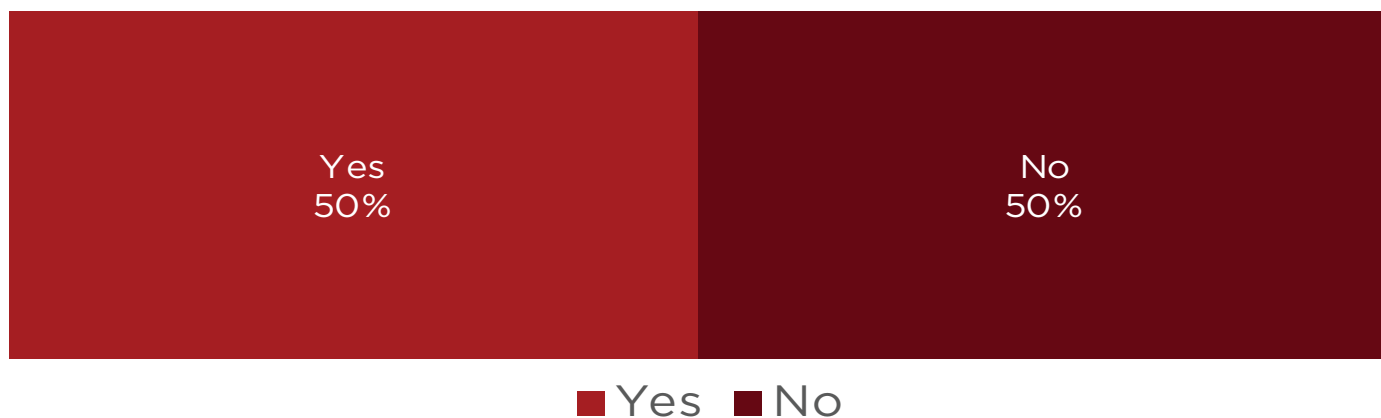
CITIZEN SURVEY RESULTS

ABOUT THE CITIZEN SURVEY

The Eagle Mountain Citizen Survey is an annual survey conducted by City administration to gauge public opinion and satisfaction on various aspects of City operations. The 2018-2019 Citizen Survey was offered between June 7, 2018 and June 29, 2018, and was sent by email (using emails from billing and Everbridge) and posted on the City's website and social network pages. Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and potential participants could opt-out of completing the survey. We attempted to alleviate this by distributing the survey by email. While participating this way was still voluntary, participants were both more aware of the survey and may have been more willing to complete the survey when paying his or her utility bill. After distributing the survey in these various methods, the sample was large enough to reflect our population.

In total, there were 821 completed responses. The survey had 72 questions, including supplemental and optional questions, and took approximately 15 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in the aggregate. The following provides a briefing of the survey responses.

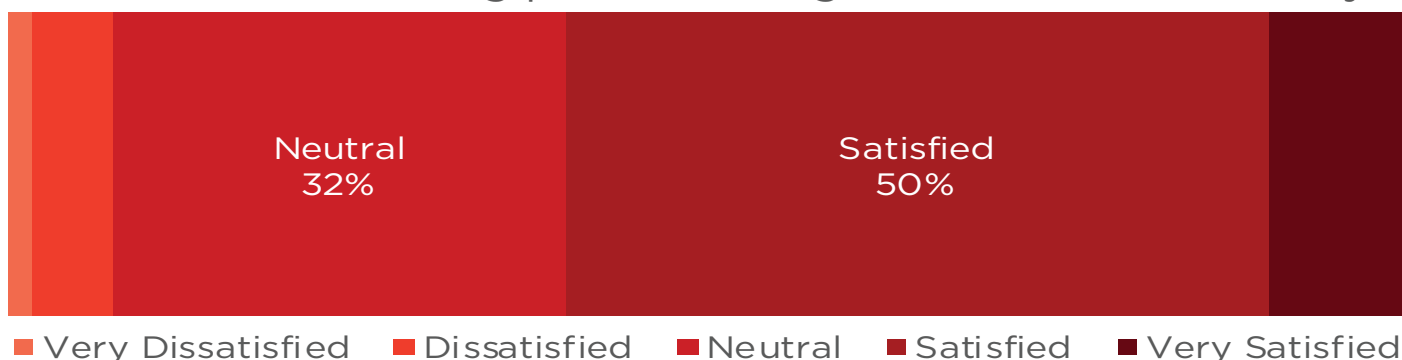
Did you complete the survey last year?



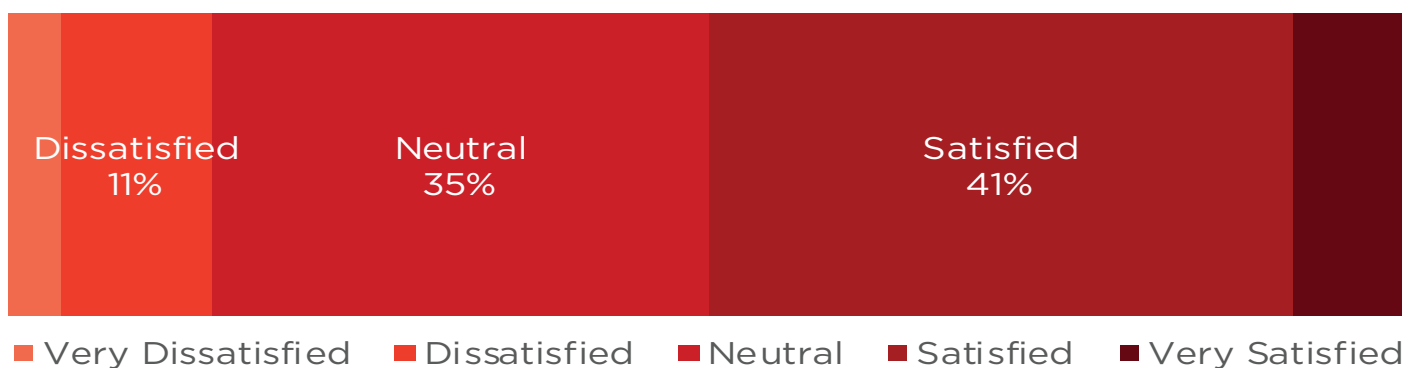


Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:

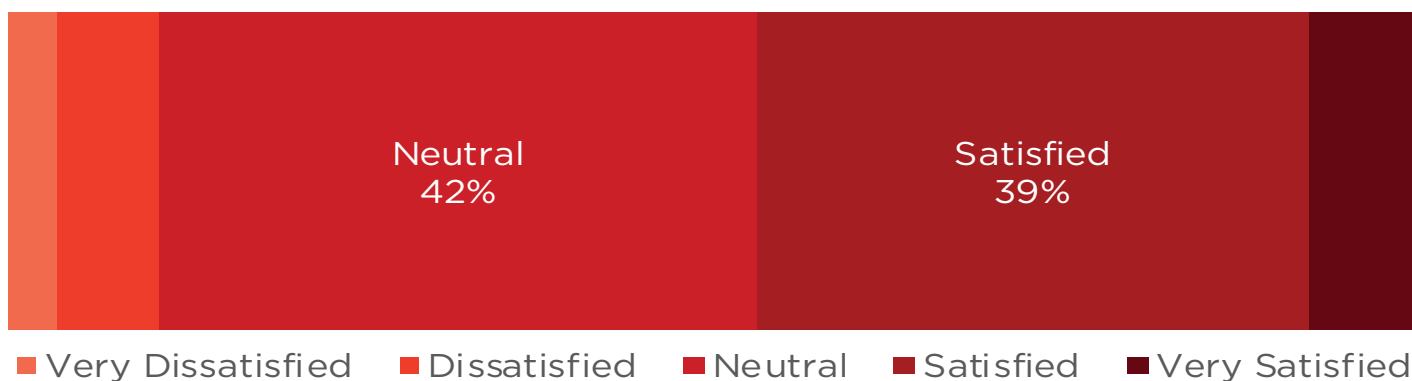
Effectiveness in making positive changes within the community



Involvement of citizens in decisions



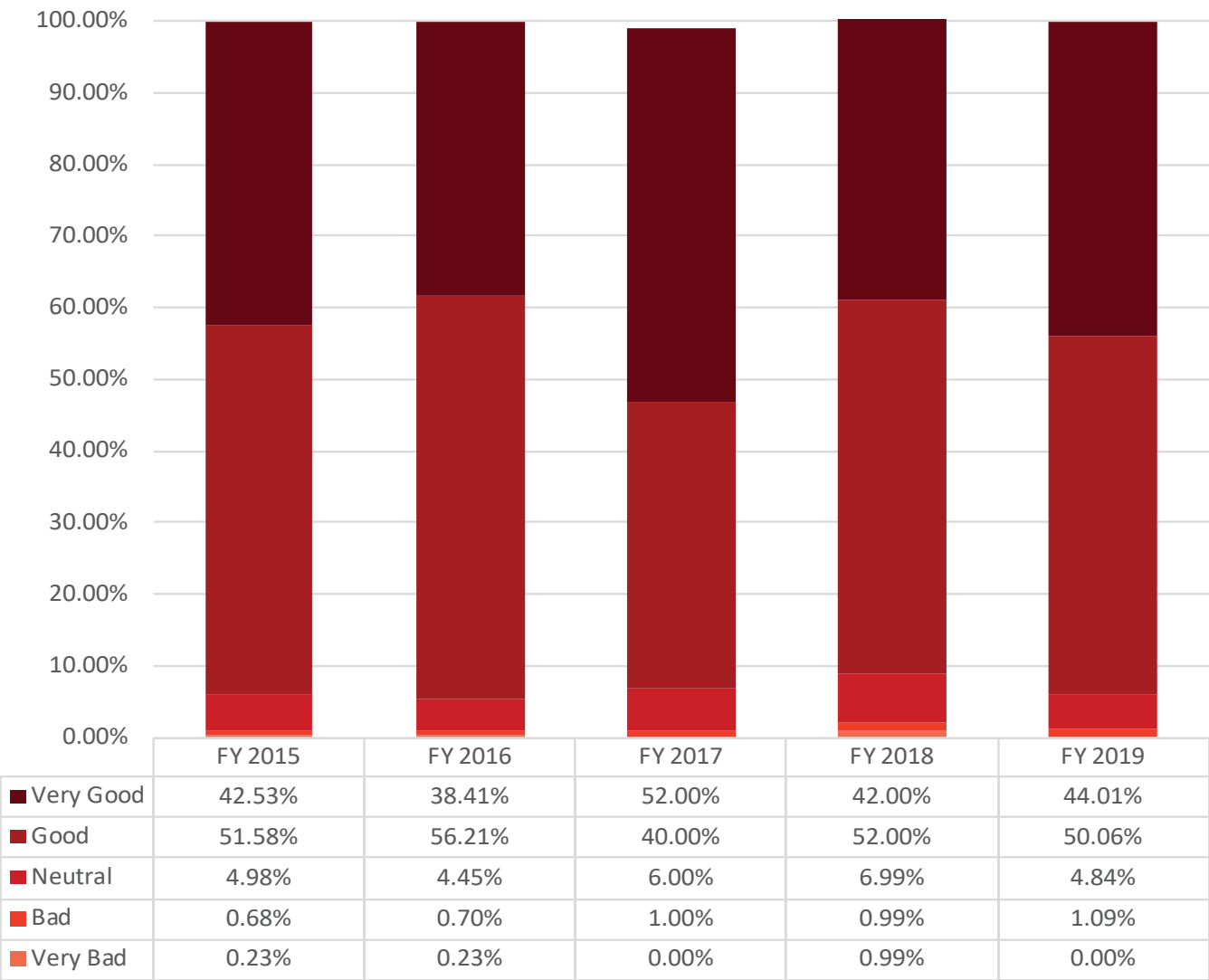
Responsiveness to problems



CITIZEN SURVEY RESULTS

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

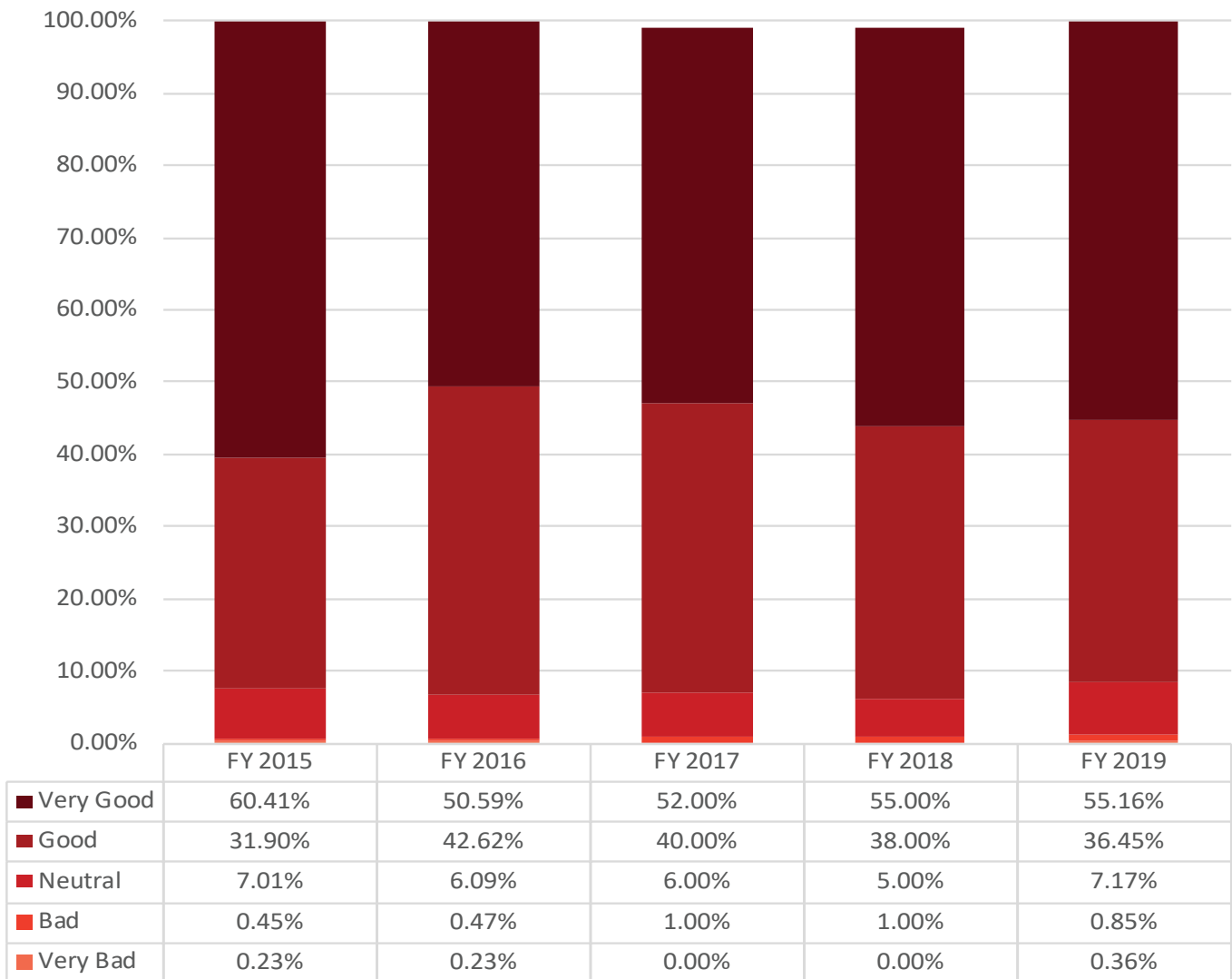
Overall Quality of Life in Eagle Mountain





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

Eagle Mountain as a Place to Raise Children



CITIZEN SURVEY RESULTS

Please rate how satisfied you are with the following offices:

CITY COUNCIL



Very Dissatisfied Dissatisfied Neutral Satisfied Very Satisfied

MAYOR

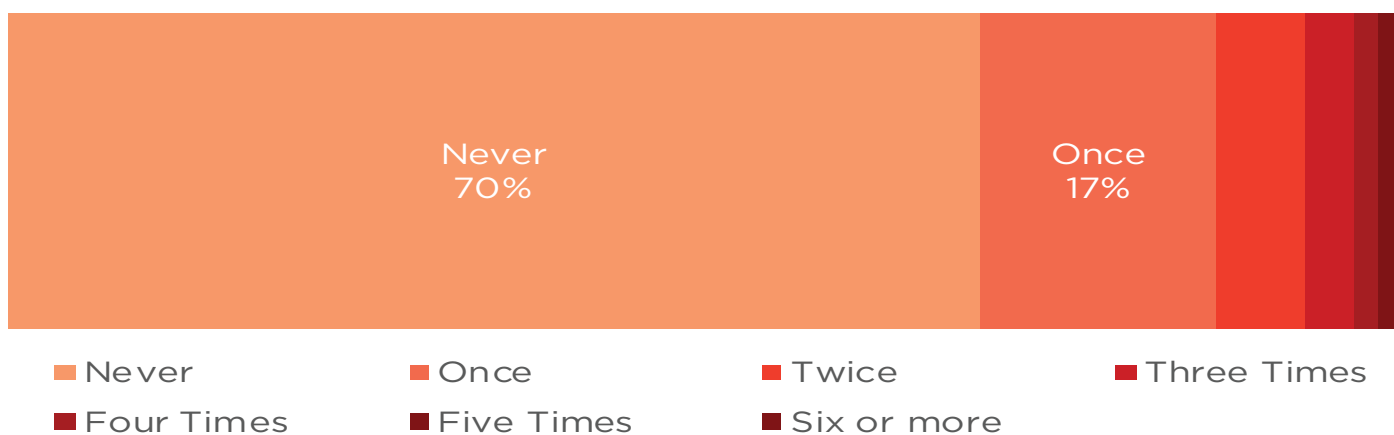


Very Dissatisfied Dissatisfied Neutral Satisfied Very Satisfied

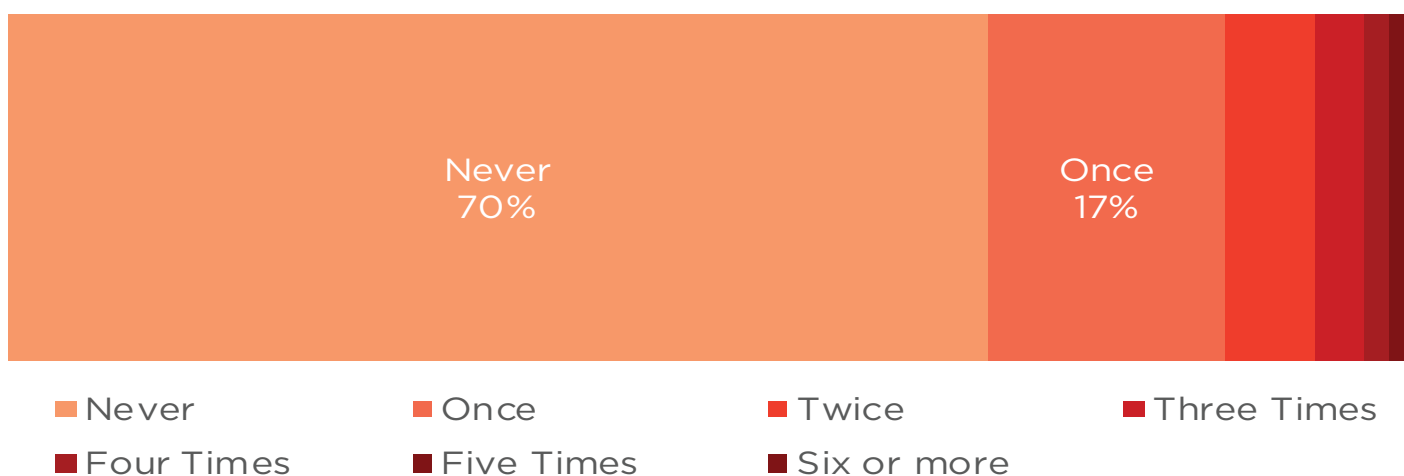


In the last 12 months, about how many times (if ever) have you...

...attended a City Council meeting?

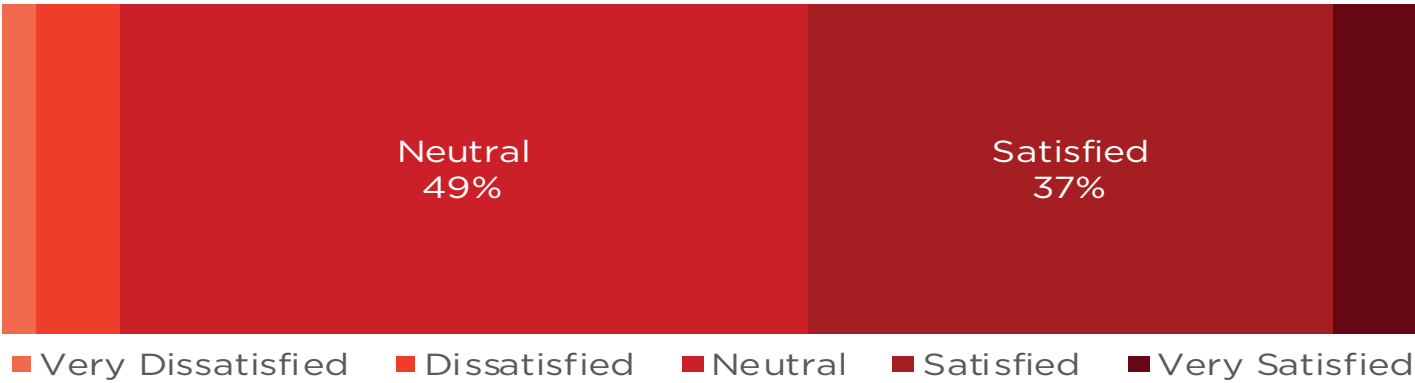


...watched videos or listened to recordings of City Council meetings?

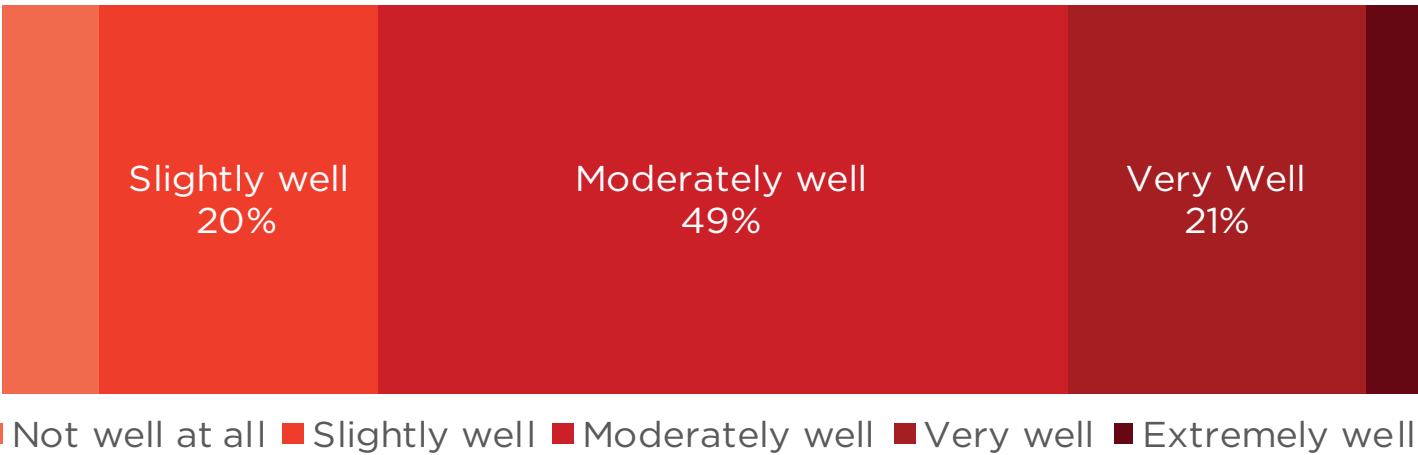


CITIZEN SURVEY RESULTS

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



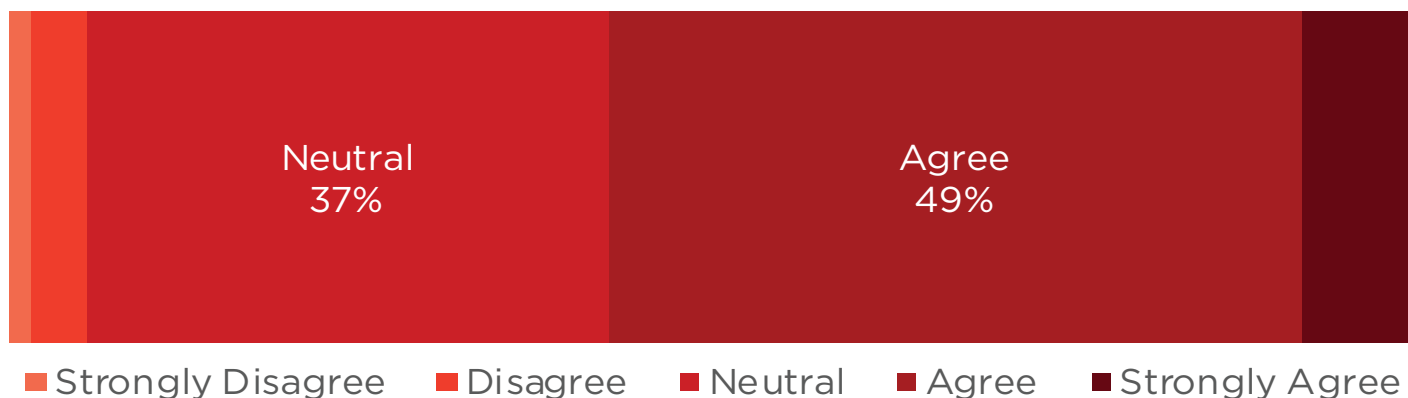
How well does the information produced by the Finance Department provide transparency of tax-payer dollars?



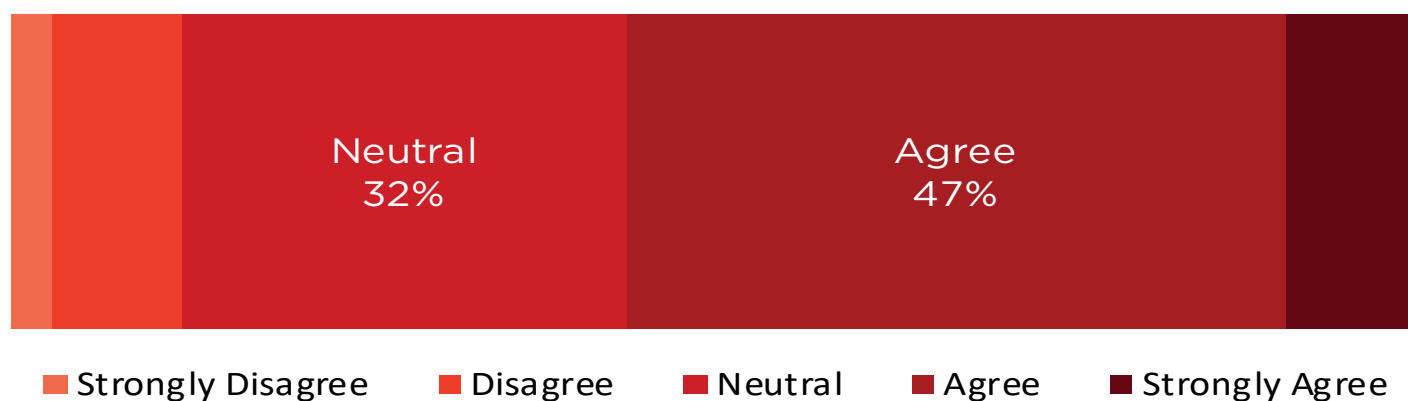


Please rate how much you agree or disagree with the following statements:

In the past year, Eagle Mountain City administration has done a good job managing city affairs.



I receive good value for the Eagle Mountain City taxes I pay.



CITIZEN SURVEY RESULTS

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

Administration (City Administrator)



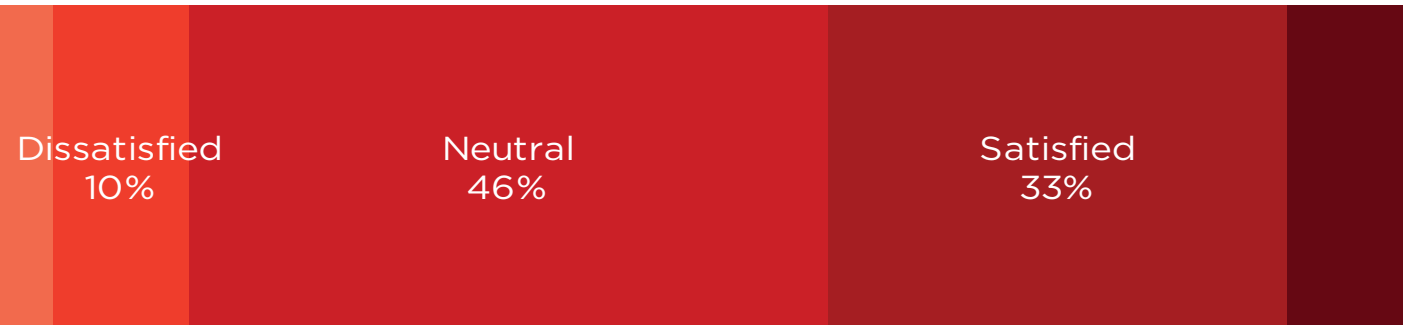
Very Dissatisfied Dissatisfied Neutral Satisfied Very Satisfied

City Recorder



Very Dissatisfied Dissatisfied Neutral Satisfied Very Satisfied

Economic Development



Very Dissatisfied Dissatisfied Neutral Satisfied Very Satisfied

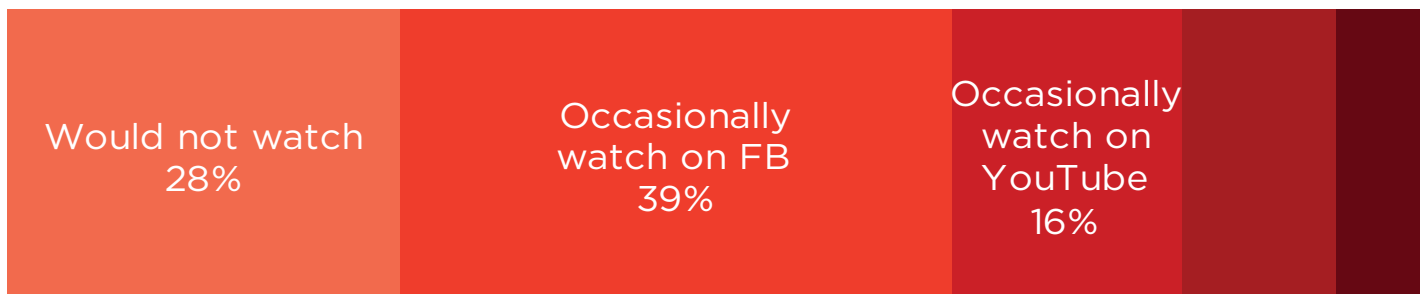


Finance Department



■ Very Dissatisfied ■ Dissatisfied ■ Neutral ■ Satisfied ■ Very Satisfied

What interest would you have in Eagle Mountain City live streaming its City Council meetings to Facebook and/or YouTube knowing that there may be some expense involved to setup a proper live stream?



- I would not watch a live stream on either Facebook or YouTube.
- I would occasionally watch a live stream on Facebook.
- I would occasionally watch a live stream on YouTube.
- I would frequently watch a live stream on Facebook.

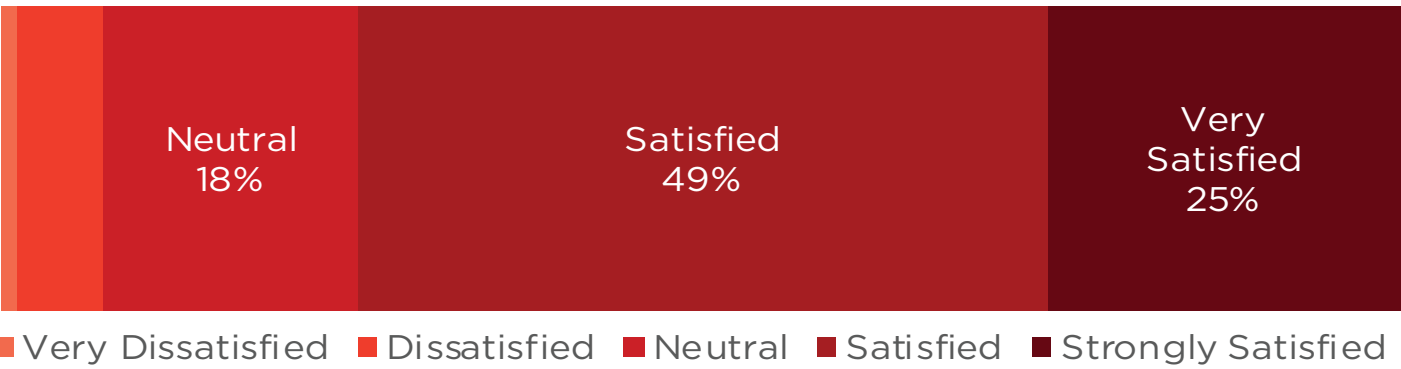
CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following services:

Accessibility and availability of information on the city website



Communication to citizens about news, events, and/or services



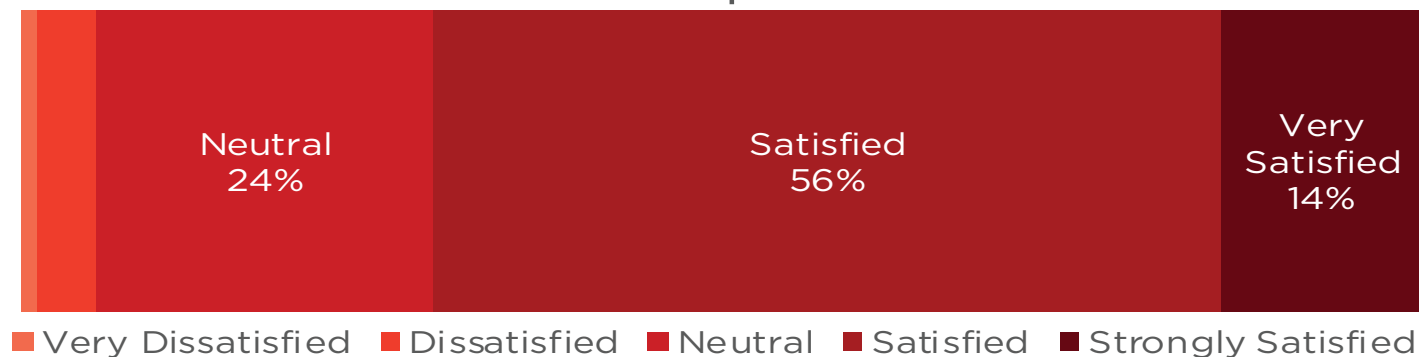


Please rate your satisfaction level with the following services:

Information found in the Eagle's View monthly newsletter

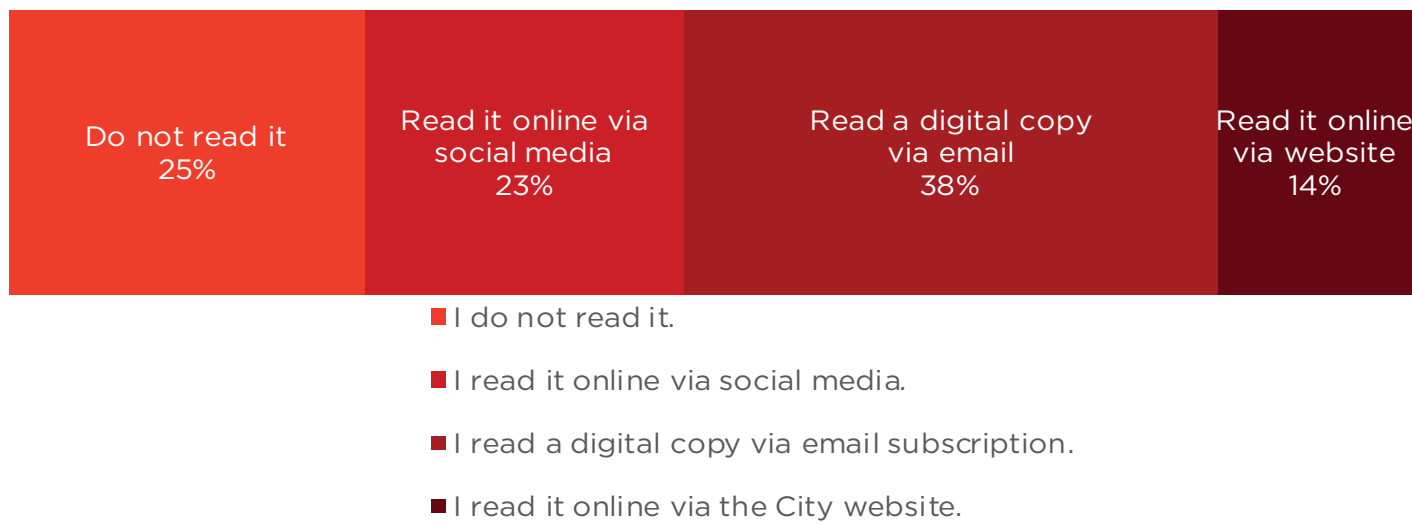


Overall satisfaction with public information

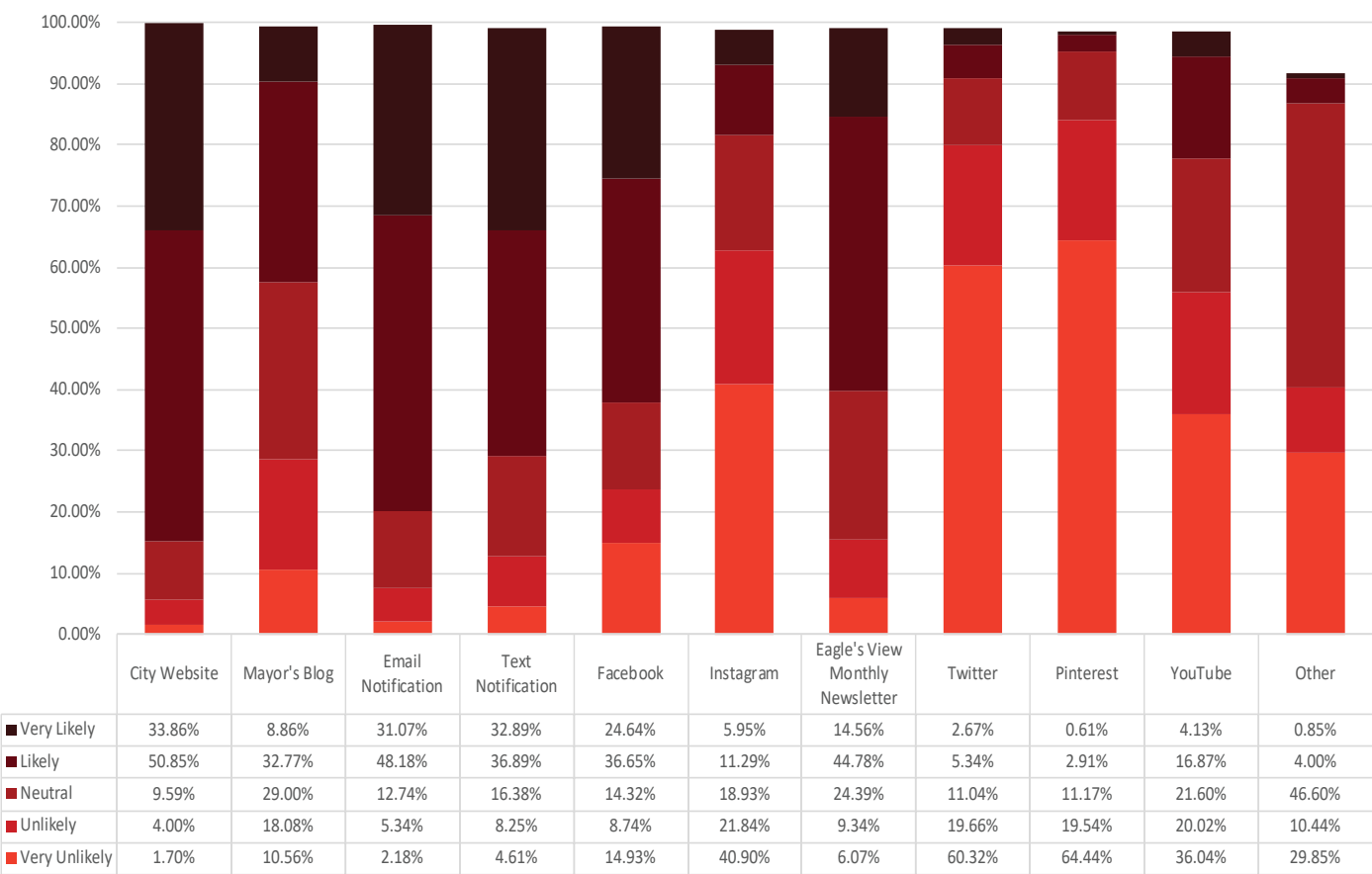


CITIZEN SURVEY RESULTS

Please indicate your experience with the City newsletter, The Eagle’s View:

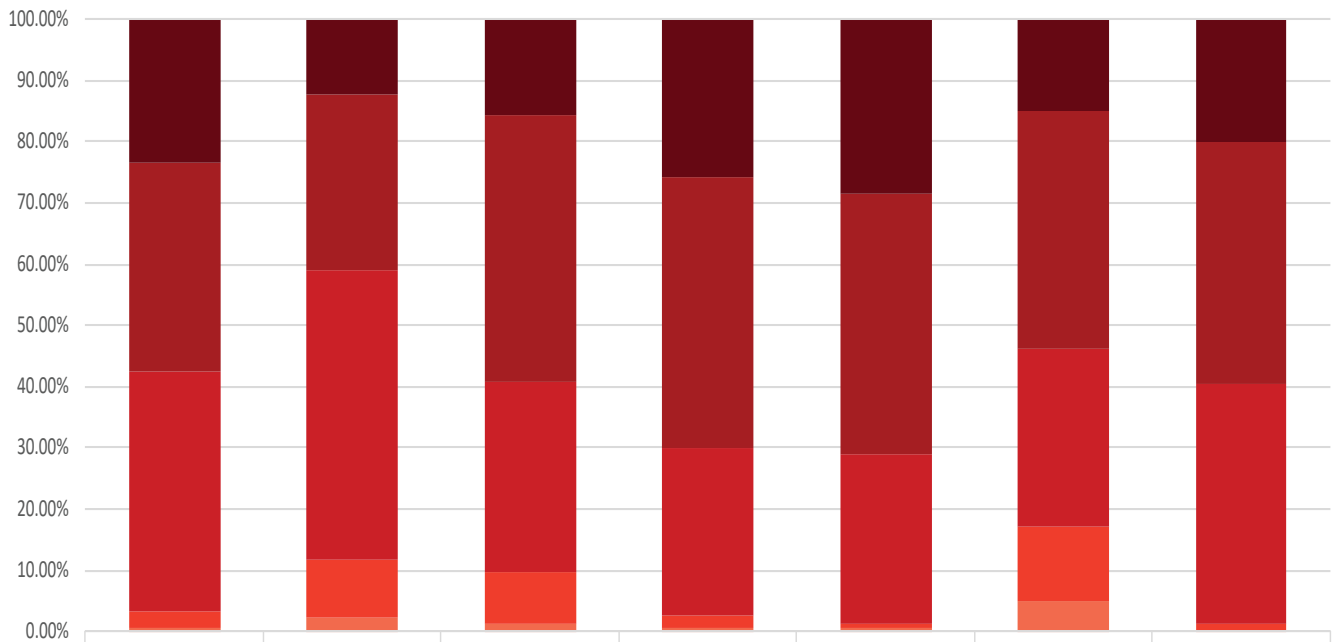


Please rate how likely or unlikely you are to use the following sources for information about Eagle Mountain:





Please rate your satisfaction level with the following services related to Public Safety:

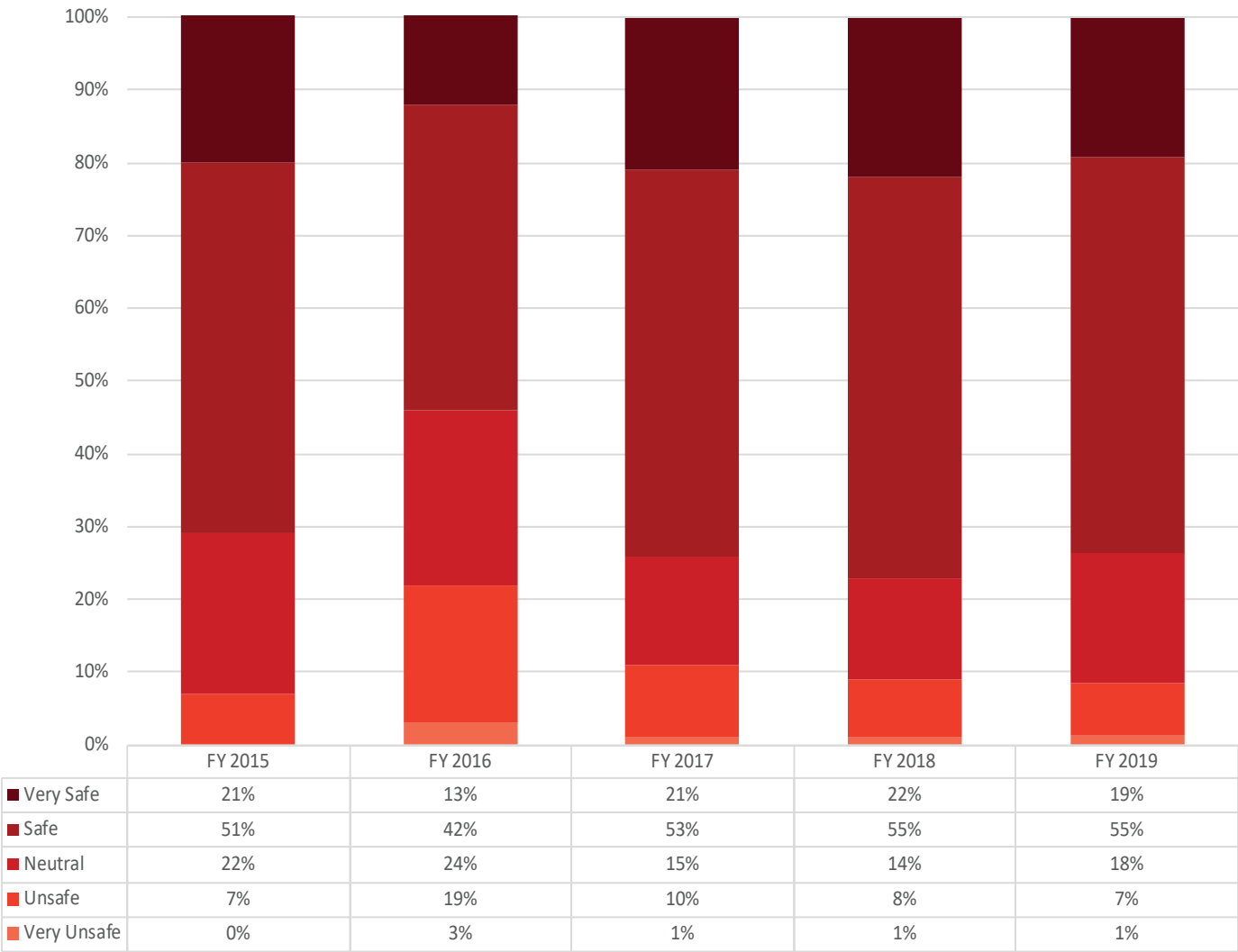


	Ambulance/Emergency Medical Services	Animal Control	Crime Prevention	Crossing Guards	Fire Services	Traffic Enforcement	Wildfire Services
Very Satisfied	23.51%	12.32%	15.63%	25.85%	28.41%	14.93%	20.12%
Satisfied	33.86%	28.54%	43.71%	44.30%	42.44%	38.83%	39.39%
Neutral	39.46%	47.44%	31.01%	27.06%	27.80%	29.00%	39.02%
Dissatisfied	2.44%	9.39%	8.18%	2.18%	0.73%	12.38%	1.10%
Very Dissatisfied	0.73%	2.32%	1.47%	0.61%	0.61%	4.85%	0.37%

CITIZEN SURVEY RESULTS

Please rate how safe you feel in Eagle Mountain:

From property crimes (e.g. burglary, theft)

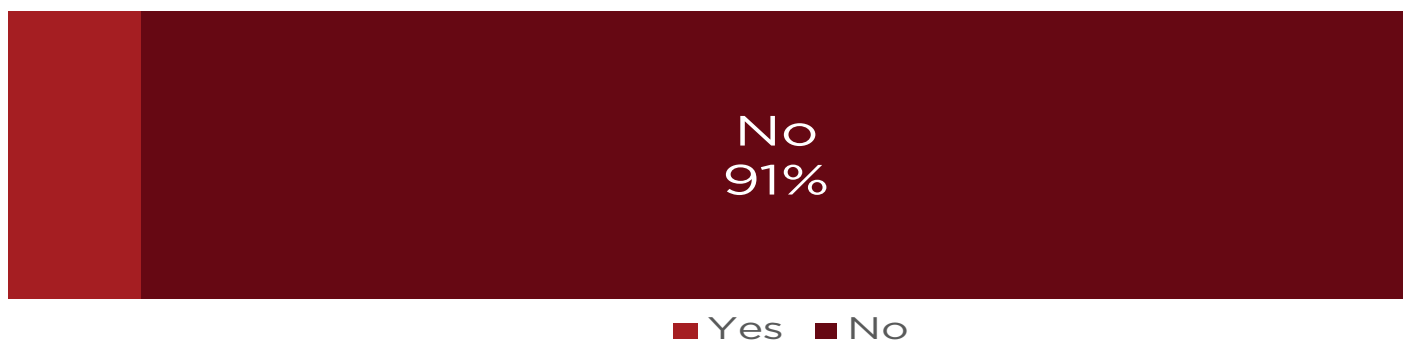


From personal crimes (e.g. assault, kidnapping)

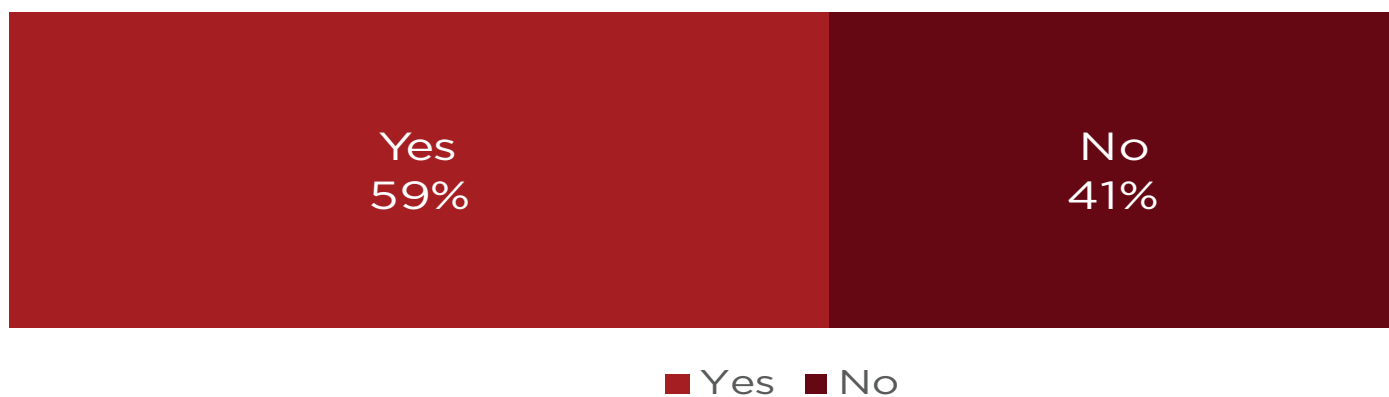




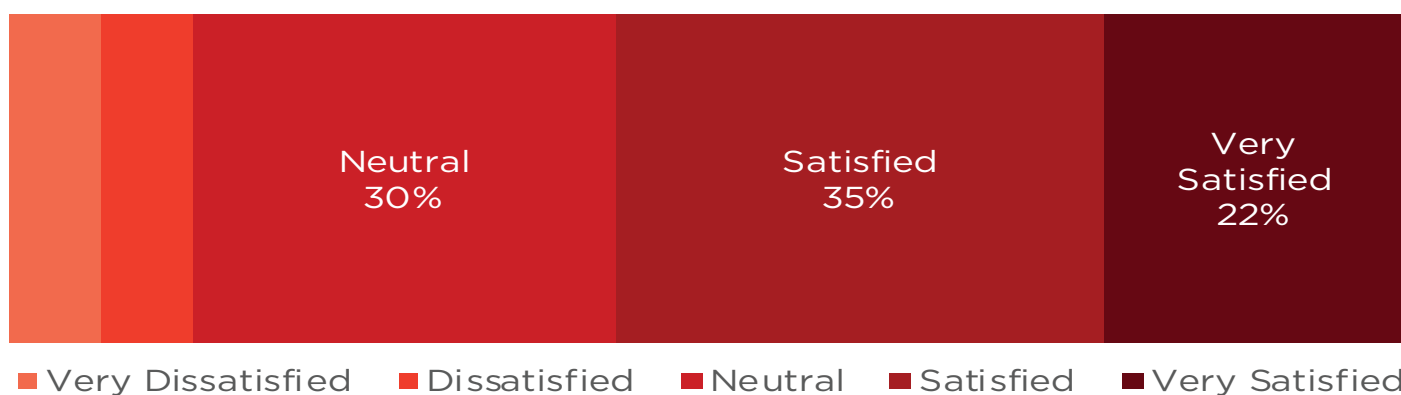
During the past 12 months, were you or anyone in your household the victim of any crime?



Was the crime reported to the police?

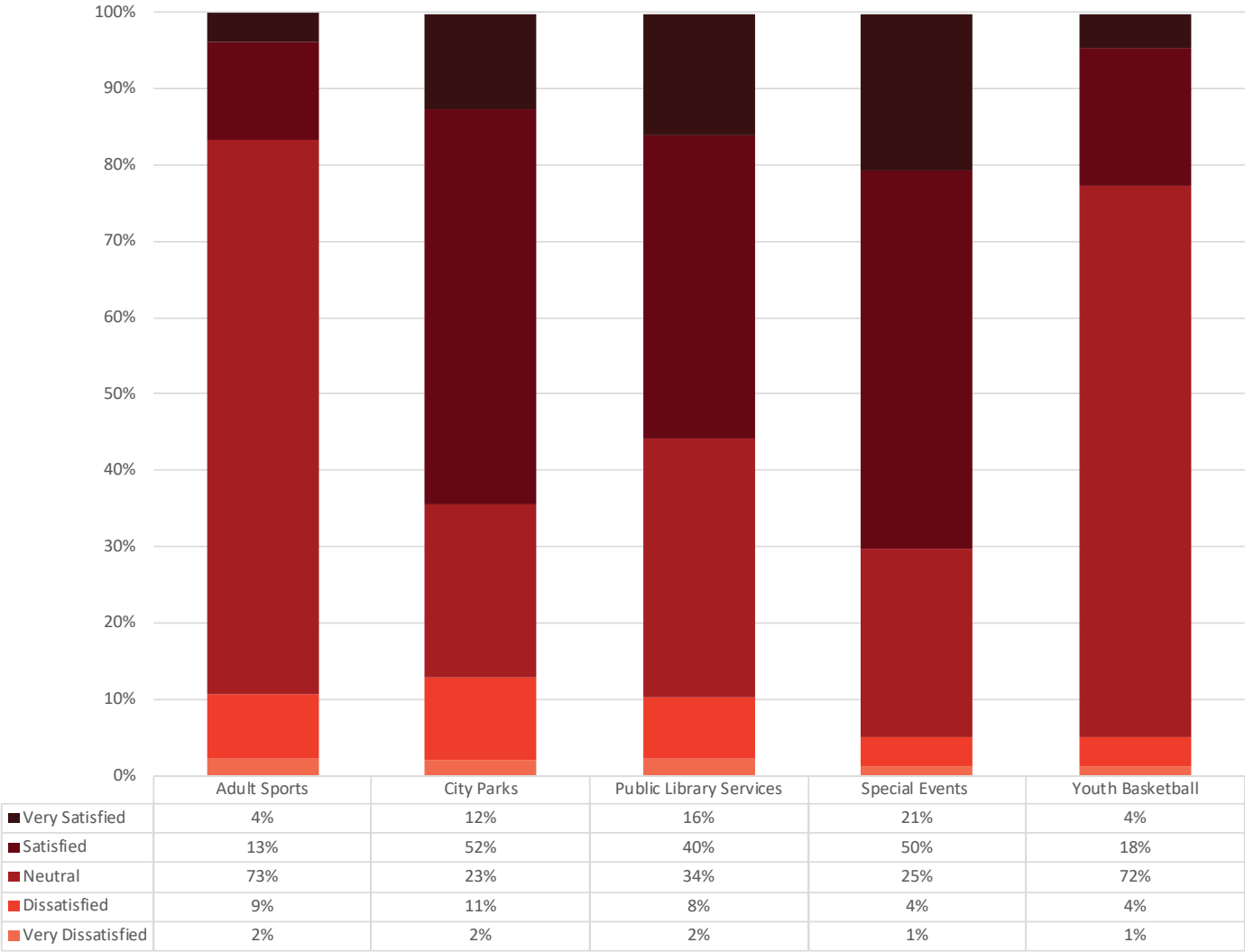


Overall, how satisfied were you with the response of police to your report?



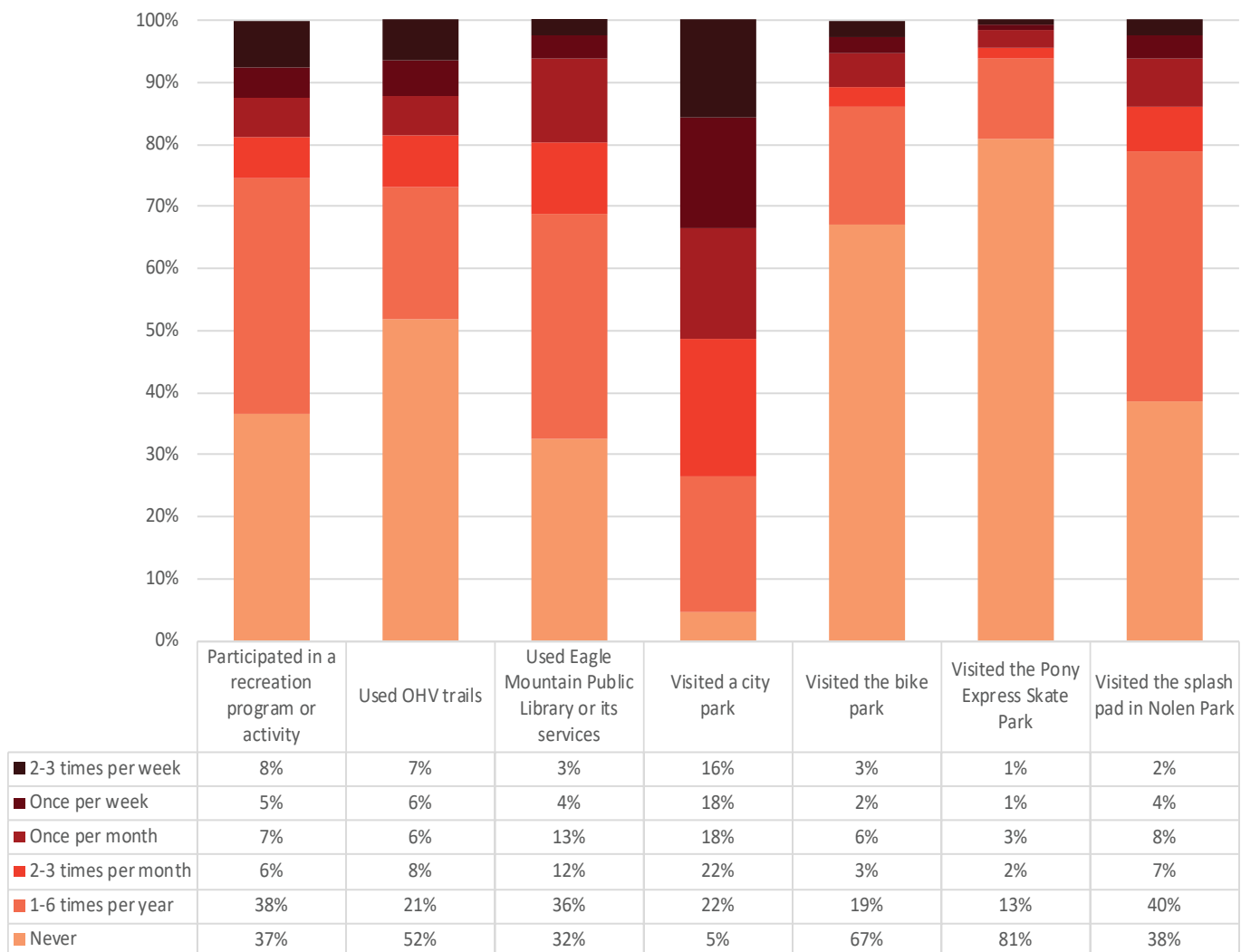
CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following recreation services:



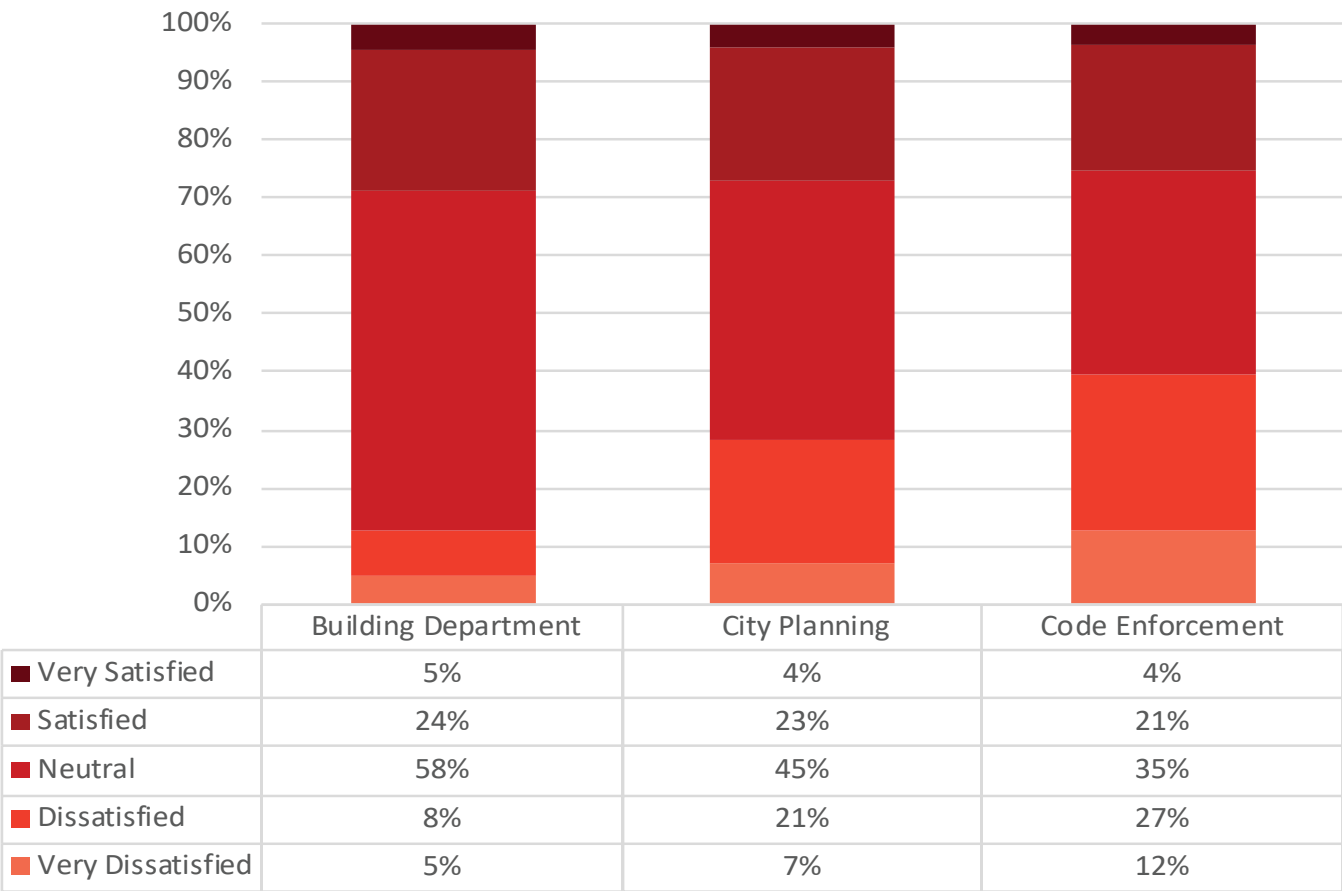


In the last 12 months, about how many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?



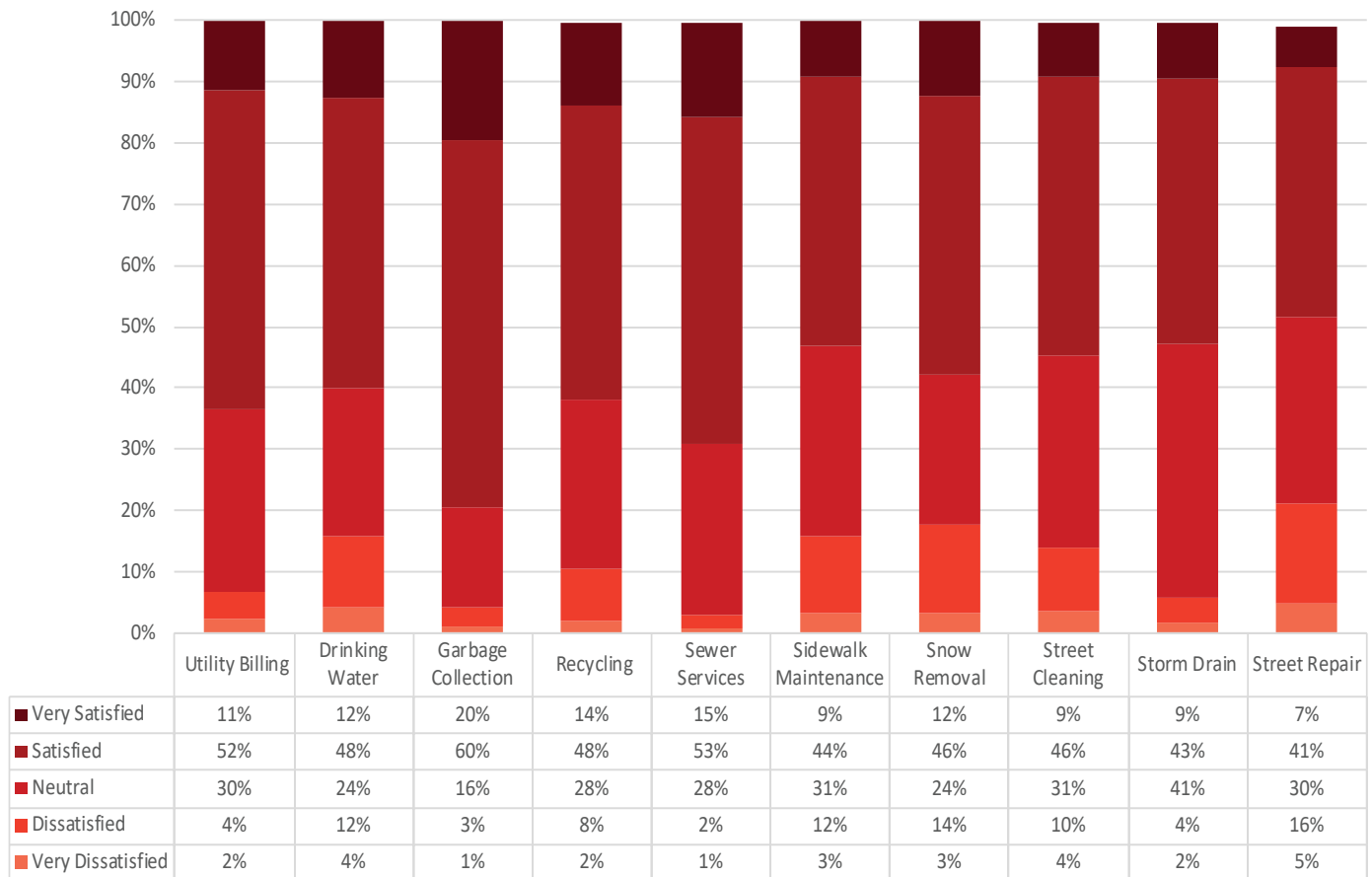
CITIZEN SURVEY RESULTS

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





Please rate your satisfaction level with the following city services:



CITIZEN SURVEY RESULTS

YEAR-TO-YEAR SATISFACTION COMPARISON

Please rate your satisfaction level with the following services:

City Service/Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Administration	3.59	3.57	3.66	3.48	3.40
Adult Sports	3.15	3.02	3.06	3.08	3.08
Emergency Medical Services	3.99	4.04	3.93	3.73	3.77
Animal Control	3.46	3.37	3.39	3.36	3.39
Building Department	3.26	3.11	3.20	3.28	3.16
City parks	3.66	3.43	3.32	3.48	3.62
City Planning	3.28	2.92	3.08	3.11	2.95
Code Enforcement	2.75	2.45	2.71	2.90	2.77
Crime Prevention	n/a	3.55	3.66	3.61	3.64
Crossing Guards	n/a	3.96	3.94	3.83	3.93
Drinking water	3.45	3.43	3.51	3.57	3.52
Economic Development	3.21	2.82	3.20	3.31	3.33
Finance Department	3.53	3.32	3.31	3.46	3.44
Fire Services	4.02	4.11	4.01	3.94	3.97
Garbage Collection	4.19	3.85	3.98	4.01	3.94
Legislative	3.73	3.86	3.75	3.68	3.51
Public Information	4.15	3.80	3.78	3.68	3.79
Public Library Services	3.75	3.66	3.60	3.55	3.59
Recorder	3.56	3.53	3.57	3.56	3.52
Recycling	3.80	3.68	3.72	3.67	3.63
Sewer services	3.78	3.70	3.48	3.81	3.81
Sidewalk maintenance	3.33	3.19	3.46	3.50	3.43
Snow removal	3.48	3.29	3.42	3.45	3.49
Special Events	3.26	3.45	3.58	3.80	3.85
Storm Drain	n/a	3.45	3.57	3.61	3.55
Street cleaning	3.29	3.26	3.40	3.47	3.46
Street repair	3.04	2.91	3.13	3.33	3.29
Traffic Enforcement	n/a	3.37	3.59	3.33	3.47
Wildfire Services	n/a	4.00	3.79	3.86	3.78
Youth Sports (Basketball)	3.33	3.10	3.21	3.26	3.21
Overall City Satisfaction	3.53	3.46	3.51	3.52	3.51

*Note: For the last three years this question was asked on the following scale: Very Dissatisfied (1), Dissatisfied (2), Neutral (3), Satisfied (4), and Very Satisfied (5). The higher the number, the more satisfaction with the service. Due to the different scales used in prior years, we had to mathematically alter numbers to fit the new 5-point scale by taking the old score divided by the total points to get a percentage and then use that percentage to find a comparable value on the new scale. This provides a useful - although not perfect - comparison with prior years.



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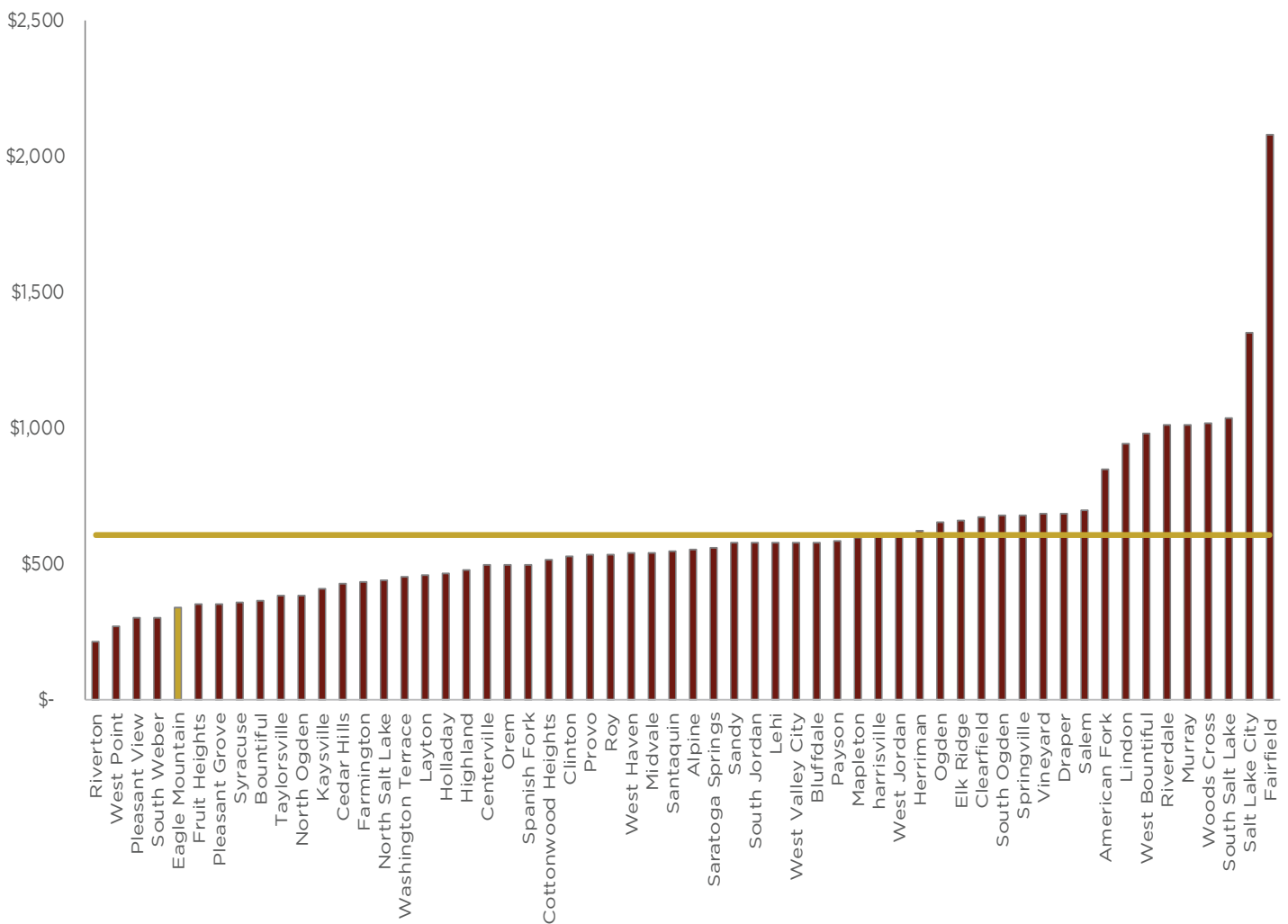
COST OF GOVERNMENT STUDY

Rank	City	County	2016 Est. Pop.	GF Expenditures	Budget Used	Cost per Capita	Average	Var. from Average
1	Riverton	Salt Lake	42,838	9,044,290	FY 2017 Actual	211.127737	603.51	-392.3819602
2	West Point	Davis	10,548	2,851,947	FY 2017 Actual	270.377986	603.51	-333.1317109
3	Pleasant View	Weber	9,716	2,891,103	FY 2017 Actual	297.561033	603.51	-305.9486639
4	South Weber	Davis	7,196	2,156,585	FY 2017 Actual	299.69219	603.51	-303.8175072
5	Eagle Mountain	Utah	29,202	9,858,099	FY 2017 Actual	337.583008	603.51	-265.9266893
6	Fruit Heights	Davis	6,161	2,138,172	FY 2017 Actual	347.049505	603.51	-256.4601923
7	Pleasant Grove	Utah	38,756	13,526,847	FY 2017 Tentative	349.02588	603.51	-254.4838174
8	Syracuse	Davis	28,407	10,056,892	FY 2017 Tentative	354.028655	603.51	-249.4810424
9	Bountiful	Davis	44,078	16,083,660	FY 2017 Actual	364.890875	603.51	-238.618822
10	Taylorsville	Salt Lake	60,436	23,061,271	FY 2017 Actual	381.58169	603.51	-221.9280076
11	North Ogden	Weber	18,791	7,225,043	FY 2017 Tentative	384.494865	603.51	-219.0148327
12	Kaysville	Davis	31,243	12,758,631	FY 2017 Actual	408.367666	603.51	-195.1420309
13	Cedar Hills	Utah	10,374	4,418,714	FY 2017 Tentative	425.941199	603.51	-177.5684981
14	Farmington	Davis	23,140	10,007,494	FY 2017 Actual	432.475972	603.51	-171.033725
15	North Salt Lake	Davis	20,301	8,931,000	FY 2017 Actual	439.929068	603.51	-163.5806298
16	Washington Terrace	Weber	9,198	4,153,271	FY 2017 Actual	451.540661	603.51	-151.9690363
17	Layton	Davis	75,655	34,621,992	FY 2017 Tentative	457.629925	603.51	-145.879772
18	Holladay	Salt Lake	30,831	14,245,779	FY 2017 Actual	462.060232	603.51	-141.4494657
19	Highland	Utah	18,647	8,915,242	FY 2017 Actual	478.105969	603.51	-125.4037285
20	Centerville	Davis	17,286	8,525,836	FY 2017 Tentative	493.222029	603.51	-110.2876679
21	Orem	Utah	97,499	48,142,591	FY 2017 Tentative	493.775228	603.51	-109.7344688
22	Spanish Fork	Utah	38,861	19,307,834	FY 2017 Actual	496.843468	603.51	-106.6662295
23	Cottonwood Heights	Salt Lake	34,285	17,655,992	FY 2017 Tentative	514.977162	603.51	-88.53253527
24	Clinton	Davis	21,672	11,365,768	FY 2017 Tentative	524.444814	603.51	-79.06488371
25	Provo	Utah	116,868	62,142,608	FY 2017 Actual	531.733306	603.51	-71.77639134
26	Roy	Weber	38,201	20,352,240	FY 2017 Tentative	532.767205	603.51	-70.74249225
27	West Haven	Weber	12,329	6,619,406	FY 2017 Actual	536.897234	603.51	-66.61246313
28	Midvale	Salt Lake	33,035	17,813,500	FY 2017 Tentative	539.231119	603.51	-64.27857878
29	Santaquin	Utah	11,062	6,059,107	FY 2017 Tentative	547.740644	603.51	-55.76905365
30	Alpine	Utah	10,361	5,686,650	FY 2017 Tentative	548.851462	603.51	-54.65823508
31	Saratoga Springs	Utah	26,887	14,951,136	FY 2017 Tentative	556.073046	603.51	-47.43665084
32	Sandy	Salt Lake	95,836	54,937,584	FY 2017 Actual	573.245795	603.51	-30.26390239
33	South Jordan	Salt Lake	69,034	39,637,304	FY 2017 Tentative	574.170756	603.51	-29.33894085
34	Lehi	Utah	61,130	35,140,404	FY 2017 Tentative	574.847113	603.51	-28.66258458
35	West Valley City	Salt Lake	136,574	78,799,982	FY 2017 Tentative	576.976452	603.51	-26.53324497
36	Bluffdale	Salt Lake	11,809	6,816,555	FY 2017 Actual	577.233889	603.51	-26.27580789
37	Payson	Utah	19,810	11,549,280	FY 2017 Tentative	583.002524	603.51	-20.50717331
38	Mapleton	Utah	9,512	5,656,965	FY 2017 Tentative	594.718776	603.51	-8.79092101
39	harrisville	Weber	6,376	3,846,394	FY 2017 Tentative	603.261292	603.51	-0.248404946
40	West Jordan	Salt Lake	113,699	68,866,099	FY 2017 Tentative	605.687816	603.51	2.178118783
41	Herriman	Salt Lake	35,385	21,851,883	FY 2017 Actual	617.546503	603.51	14.03680546
42	Ogden	Weber	86,701	56,373,425	FY 2017 Tentative	650.205015	603.51	46.69531764
43	Elk Ridge	Utah	3,430	2,265,467	FY 2017 Actual	660.486006	603.51	56.97630854
44	Clearfield	Davis	30,855	20,601,049	FY 2017 Tentative	667.672954	603.51	64.16325685
45	South Ogden	Weber	17,094	11,535,457	FY 2017 Tentative	674.824909	603.51	71.31521203
46	Springville	Utah	33,044	22,443,925	FY 2017 Tentative	679.213322	603.51	75.70362434
47	Vineyard	Utah	3,953	2,689,756	FY 2017 Actual	680.434101	603.51	76.92440339
48	Draper	Salt Lake	47,328	32,376,036	FY 2017 Tentative	684.07784	603.51	80.56814246
49	Salem	Utah	7,831	5,463,639	FY 2017 Actual	697.693653	603.51	94.18395614
50	American Fork	Utah	28,770	24,281,275	FY 2017 Actual	843.978971	603.51	240.4692739
51	Lindon	Utah	10,939	10,310,592	FY 2017 Tentative	942.553433	603.51	339.0437354
52	West Bountiful	Davis	5,574	5,435,073	FY 2017 Actual	975.075888	603.51	371.5661908
53	Riverdale	Weber	8,710	8,794,332	FY 2017 Tentative	1009.6822	603.51	406.1725071
54	Murray	Salt Lake	49,230	49,766,459	FY 2017 Tentative	1010.89699	603.51	407.3872964
55	Woods Cross	Davis	11,351	11,556,000	FY 2017 Tentative	1018.06008	603.51	414.5503855
56	South Salt Lake	Salt Lake	24,630	25,539,851	FY 2017 Actual	1036.94076	603.51	433.431066
57	Salt Lake City	Salt Lake	193,744	260,886,866	FY 2017 Tentative	1346.55456	603.51	743.0448592
58	Fairfield	Utah	136	282,132	FY 2017 Actual	2074.5	603.51	1470.990303

*Source: U.S. Census Bureau
 *Source: City budget documents



Eagle Mountain has the 5th lowest cost of government in a study comparing 58 Utah cities.



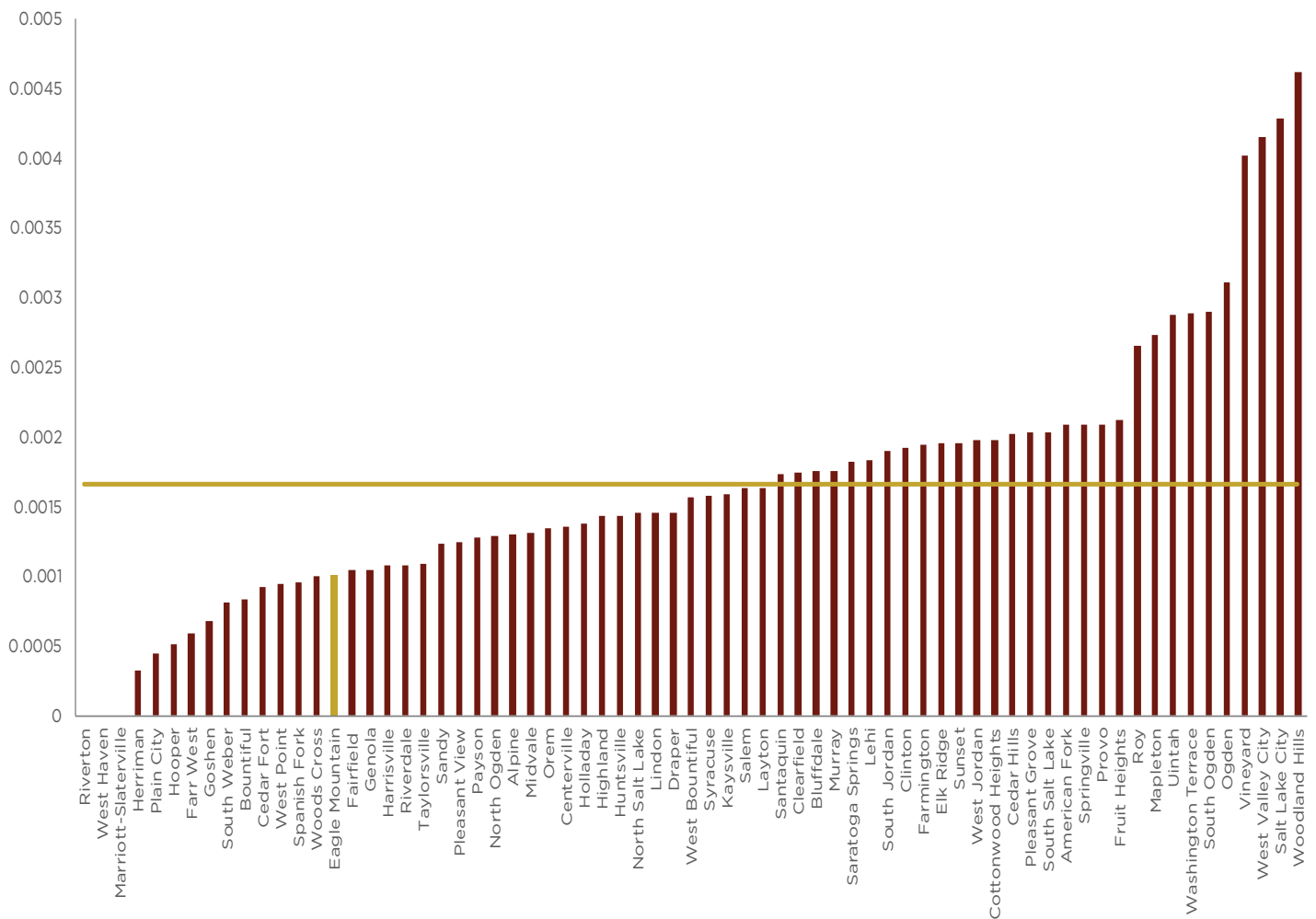
CITY PROPERTY TAX STUDY

Rank	City	County	City Prop Tax Rate 2017	Average
1	Riverton	Salt Lake	0	0.001656
2	West Haven	Weber	0	0.001656
3	Marriott-Slaterville	Weber	0	0.001656
4	Herriman	Salt Lake	0.000326	0.001656
5	Plain City	Weber	0.000441	0.001656
6	Hooper	Weber	0.000513	0.001656
7	Farr West	Weber	0.000587	0.001656
8	Goshen	Utah	0.000678	0.001656
9	South Weber	Davis	0.000815	0.001656
10	Bountiful	Davis	0.000832	0.001656
11	Cedar Fort	Utah	0.000924	0.001656
12	West Point	Davis	0.000945	0.001656
13	Spanish Fork	Utah	0.000955	0.001656
14	Woods Cross	Davis	0.001003	0.001656
15	Eagle Mountain	Utah	0.001011	0.001656
16	Fairfield	Utah	0.001043	0.001656
17	Genola	Utah	0.001045	0.001656
18	Harrisville	Weber	0.001074	0.001656
19	Riverdale	Weber	0.001078	0.001656
20	Taylorsville	Salt Lake	0.00109	0.001656
21	Sandy	Salt Lake	0.001229	0.001656
22	Pleasant View	Weber	0.001243	0.001656
23	Payson	Utah	0.00128	0.001656
24	North Ogden	Weber	0.001289	0.001656
25	Alpine	Utah	0.001305	0.001656
26	Midvale	Salt Lake	0.001309	0.001656
27	Orem	Utah	0.001346	0.001656
28	Centerville	Davis	0.001354	0.001656
29	Holladay	Salt Lake	0.00138	0.001656
30	Highland	Utah	0.001428	0.001656
31	Huntsville	Weber	0.001435	0.001656
32	North Salt Lake	Davis	0.00145	0.001656
33	Lindon	Utah	0.001451	0.001656
34	Draper	Salt Lake	0.00146	0.001656
35	West Bountiful	Davis	0.001566	0.001656
36	Syracuse	Davis	0.001573	0.001656
37	Kaysville	Davis	0.001589	0.001656
38	Salem	Utah	0.001633	0.001656
39	Layton	Davis	0.001635	0.001656
40	Santaquin	Utah	0.001734	0.001656
41	Clearfield	Davis	0.001745	0.001656
42	Bluffdale	Salt Lake	0.001751	0.001656
43	Murray	Salt Lake	0.001759	0.001656
44	Saratoga Springs	Utah	0.001822	0.001656
45	Lehi	Utah	0.00183	0.001656
46	South Jordan	Salt Lake	0.0019	0.001656
47	Clinton	Davis	0.001925	0.001656
48	Farmington	Davis	0.001942	0.001656
49	Elk Ridge	Utah	0.001949	0.001656
50	Sunset	Davis	0.00195	0.001656
51	West Jordan	Salt Lake	0.001975	0.001656
52	Cottonwood Heights	Salt Lake	0.001981	0.001656
53	Cedar Hills	Utah	0.002024	0.001656
54	Pleasant Grove	Utah	0.002029	0.001656
55	South Salt Lake	Salt Lake	0.002032	0.001656
56	American Fork	Utah	0.002082	0.001656
57	Springville	Utah	0.002087	0.001656
58	Provo	Utah	0.002089	0.001656
59	Fruit Heights	Davis	0.002117	0.001656
60	Roy	Weber	0.00265	0.001656
61	Mapleton	Utah	0.002729	0.001656
62	Uintah	Weber	0.002874	0.001656
63	Washington Terrace	Weber	0.002881	0.001656
64	South Ogden	Weber	0.0029	0.001656
65	Ogden	Weber	0.003103	0.001656
66	Vineyard	Utah	0.004015	0.001656
67	West Valley City	Salt Lake	0.004151	0.001656
68	Salt Lake City	Salt Lake	0.004286	0.001656
69	Woodland Hills	Utah	0.004613	0.001656

*Source: <https://propertytax.utah.gov/rates/area-rates> for FY2017



Eagle Mountain has the 15th lowest property tax rate collected by a city in a study comparing 69 Utah cities.



UTILITY SALE PROCEEDS PLAN

Project	Project Budget	Spent to Date	Remaining
Parks			
Current Park Improvements	\$ 270,000	\$ 271,996	\$ (1,996)
Cory B. Wride Memorial Park - Phase 1	\$ 3,500,000	\$ 3,475,345	\$ 24,655
Nolen Park Splash Pad Upgrades	\$ 50,000	\$ 8,400	\$ 41,600
Nolen Park Splash Pad Pavilion	\$ 40,000	\$ 53,013	\$ (13,013)
Bike Park Improvements	\$ 25,000	\$ 21,546	\$ 3,454
Hidden Canyon Detention Pond	\$ 50,000	\$ 22,447	\$ 27,553
Silverlake Amphitheater	\$ 200,000	\$ -	\$ 200,000
Rodeo Grounds Fencing	\$ 8,000	\$ 8,000	\$ -
Rodeo Bleachers	\$ 45,000	\$ 45,000	\$ -
Park Bathrooms	\$ 320,000	\$ 224,969	\$ 95,031
SUBTOTAL	\$ 4,508,000	\$ 4,130,715	\$ 377,285
Streets			
Pony Express Road Median Landscaping - Ranches	\$ 500,000	\$ 316,361	\$ 183,639
Pony Express Road Median Landscaping - City Center	\$ 500,000	\$ 15,077	\$ 484,923
City Center Walking Trail Landscaping	\$ 1,000,000	\$ 5,831	\$ 994,169
Walking Trail Connectivity	\$ 400,000	\$ 116,279	\$ 283,721
Walking Trail Amenities (Benches, Shade Structures & Garbage Cans)	\$ 50,000	\$ -	\$ 50,000
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	\$ 541,000	\$ 545,772	\$ (4,772)
Pony Express Parkway Widening	\$ 500,000	\$ 32,013	\$ 467,987
SUBTOTAL	\$ 3,491,000	\$ 1,031,333	\$ 2,459,667
Cemetery			
Cemetery Fencing & Improvements	\$ 100,000	\$ 69,000	\$ 31,000
SUBTOTAL	\$ 100,000	\$ 69,000	\$ 31,000
Miscellaneous			
Accounts Receivable	\$ 1,000,000	\$ -	\$ 1,000,000
Neighborhood Match Grant Program	\$ 1,000,000	\$ 43,772	\$ 956,228
Eagle Mountain City 20th Year Anniversary	\$ 100,000	\$ 78,501	\$ 21,499
Emergency Preparedness Measures	\$ 500,000	\$ 465,081	\$ 34,919
YMCA	\$ 2,600,000	\$ -	\$ 2,600,000
SUBTOTAL	\$ 5,200,000	\$ 587,354	\$ 4,612,646
Totals			
TOTAL	\$ 13,299,000	\$ 5,818,403	\$ 7,480,597
	Approximate Amount Available		\$ 7,480,597
TOTAL REMAINING (Unbudgeted)			\$ -



Project Name	Project Description
	Parks
Current Park Improvements	Completing various small park projects across the City in parks that had already been started
Cory B. Wride Memorial Park - Phase 1	First phase of improving 62-acre park, including area around baseball fields
Nolen Park Splash Pad Upgrades	Repairs and water efficiency upgrades on City's splash pad
Nolen Park Splash Pad Pavilion	Construction of a pavilion to provide much-needed shade and picnic tables near the splash pad
Bike Park Improvements	Repairs and upgrades to the City's mountain bike park in order to increase safety and usability of the park
Hidden Canyon Detention Pond	Completion of a clean-out area in the storm drain system
Silverlake Amphitheater	Installing slides and other play equipment at the Silverlake Amphitheater, specifically the hill
Rodeo Grounds Fencing	Installation of a security perimeter fencing at rodeo grounds
Rodeo Bleachers	Purchase of permanent bleachers to install at rodeo grounds
Park Bathrooms	Installation of bathroom kits at several parks throughout the City

UTILITY SALE PROCEEDS PLAN

Streets	
Pony Express Road Median Landscaping - Ranches	Redesigned and new landscaping medians along Pony Express Parkway to better allow for water efficiency
Pony Express Road Median Landscaping - City Center	Landscaping medians along Pony Express Parkway that have not been landscaped
City Center Walking Trail Landscaping	Finishing landscaping of areas along trail system adjacent to Pony Express Parkway
Walking Trail Connectivity	Finish sections of the City's extensive trail system where gaps exist
Walking Trail Amenities	Aesthetic improvements targeted at increasing comfort and usability of City's trail system, such as benches, shade structures, and garbage cans
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	Pulverize and repave the area just east of the roundabout on Eagle Mountain Blvd.
Pony Express Parkway Widening	Widening Pony Express Parkway from three to five lanes from Porter's Crossing to the Saratoga Springs Border



Cemetery	
Cemetery Fencing & Improvements	Design and installation of fencing surrounding the City's cemetery to ensure protection of the area
Miscellaneous	
Accounts Receivable	Paying off unpaid account balances for gas and electric customer accounts that are in collection process
Neighborhood Match Grant Program	Providing matching grant funds for neighborhoods in order to work with neighborhoods on completing beautification or other improvement projects throughout the City
Eagle Mountain City 20th Year Anniversary	Hosting events, creating merchandise, and advertising to celebrate the City's 20th Anniversary
YMCA	Development of a YMCA in Eagle Mountain for resident use
Emergency Preparedness Measures	Purchase of generators and other materials to ensure the ability to supply water from wells in emergency situations

FTE TABLES

General Fund	2017	2018	2019		2017	2018	2019
Building				Library			
Community Development Director	0	1	1	Library Director	1	1	1
Building Permit Technician	0	0	1	Assistant Librarian	1	1	1
Lead Inspector	1	1	1	Children's Librarian	0.7	0.7	0.7
Building Inspector	1	2	2.93	Library Technicians	3.45	3.625	3.625
Plans Examiner	1	0	0	Parks			
Executive Assistant	1	1	1	Parks & Recreation Director	0.7	0.625	0.625
Office Assistants	1.25	1.26	1.26	Parks & Cemetery Supervisor	1	1	1
Communications and Community Relations				Parks Technician I	1	3.5	3.5
C&C Director	1	0.93	0.93	Parks Technician II	2	2	2
Receptionist	1.4	1.25	1.25	Parks Technician III	0	1	1
Economic Development				Seasonal Parks Worker	1	0.5	0.5
Economic Development Director	0.65	0.65	0.65	Part-time	0.35	0.5	0.5
Engineering				Planning			
City Engineer	1	1	1	Community Development Direc	1	1	1
City Inspector	1	1	1	Planning Manager	1	1	1
Blue Stakes Locator	1	1	1	Planner II	1	1	1
Engineering Assistant	1	1	1	Code Enforcement Officer	1	1.5	1.5
Office Manager	0.30	0.33	0.33	Police			
Executive				PT School Crossing Guards	4.52	4.52	4.52
Mayor	1	1	1	Recorder			
City Administrator	1	1	1	City Recorder	1	1	1
Assistant City Administrator	0.5	0.5	0.5	Deputy Recorder	2	2	2
Executive Assistant	1	1	1	Part-time	0	0	0.5
Senior Project Manager	0.35	0.35	0.35	Recreation			
Management Analyst	0.9	0.9	0.9	Parks & Recreation Director	0.075	0.325	0.325
Management Interns	0.66	0.66	0.66	Recreation Manager	1	1	1
Facilities				Recreation Assistant	1	1	1
Facilities Manager	1	0.5	0.5	Recreation Aide	1.2	1.2	1.2
Maintenance	0.5	1	1	Senior Council			
Custodian	0.6	1.25	1.25	Special Events Director	0.1	0.1	0.1
Finance				Special Events			
Finance Director	0.5	0.5	0.5	Parks & Recreation Director	0.075	0.075	0.075
AP/AR Clerk	1	1	1	Special Events Director	0.9	0.9	0.9
Accounting Technician	1	1	1	Event Aide	0.5	0.5	0.5
City Treasurer	1	1	1	Streets			
Financial Analyst	0.1	0.1	0.1	Streets Supervisor	0.66	0.66	0.66
Human Resources				Streets Technician	4.5	4.5	6
Human Resources Manager	1	1	1	Seasonal Streets Worker	0.5	0.5	0.5
Legislative				Administrative Assistant	0.35	0.25	0.25
City Council Member	5	5	5				
				TOTAL	64.29	69.66	73.59



Enterprise Fund	2017	2018	2019
Sewer			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.33	0.33	0.33
Wastewater Supervisor	1	1	1
Wastewater Technician	3	3.53	3.53
Administrative Assistant	0.64	0.64	0.64
Water			
Public Works Director	0.34	0.34	0.34
Assistant Public Works Director	0.34	0.34	0.34
Water Supervisor	1	1	1
Water Technicians	3	3.91	3.91
Meter Reader	1	1	1
Administrative Assistant	0.25	0.25	0.25
Part-time	0	0.63	0.63
TOTAL	11.23	13.3	13.3

Special Revenue Fund	2017	2018	2019
Cemetery			
Parks & Recreation Director	0.15	0.05	0.05
Storm Water			
Storm Water Supervisor	0.33	0.33	0.33
Storm Water Technician	3	3	3
Administrative Assistant	0.3	0.25	0.25
TOTAL	3.78	3.63	3.63

Internal Service Fund	2017	2018	2019
GIS			
GIS Technician	1	1	1
Utility Billing			
Utility Billing Team Leader	1	1	1
Utility Billing Clerk	2.5	2.5	2.5
Fleet			
Facilities & Fleet Manager	0	0.5	0.5
TOTAL	4.5	5	5

Total FTE	2017	2018	2019
General Fund	64.29	69.66	73.59
Enterprise Fund	11.23	13.3	13.3
Special Revenue Fund	3.78	3.63	3.63
Internal Service Fund	4.5	5	5
TOTAL	83.80	91.59	95.52

FY 2018 BUDGET AMENDMENTS

GENERAL FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
General Government						
Snow Plow & Trailer (Parks)	10-41-45100-7410	\$ -	\$ 13,647.34	\$ 13,647.34	Fund Balance - Ranches HOA related	11/21/2017
Website Upgrade	10-19-41955-4221	\$ 40,000.00	\$ 125,000.00	\$ 85,000.00	Fund Balance	3/6/2018
Backup Server	10-19-41955-7412	\$ 34,000.00	\$ 73,000.00	\$ 39,000.00	Fund Balance	3/6/2018
Park Fee-in-Lieu	10-32-41800-6310	\$ -	\$ 37,000.00	\$ 37,000.00	Fund Bal. + Prior Period	3/6/2018
Library Materials & Books	10-18-45800-5791	\$ 30,000.00	\$ 37,600.00	\$ 7,600.00	CLEF Grant 6.6K/V. Grant 1K	3/6/2018
HAWK Signal Traffic Study	10-11-41710-4531	\$ -	\$ 10,000.00	\$ 10,000.00	Fund Balance	4/17/2018
Bad Debt Expense	10-11-41410-6000	\$ -	\$ 100,000.00	\$ 100,000.00	Fund Balance	6/19/2018
Attorney Fees	10-11-41220-4121	\$ 110,000.00	\$ 185,000.00	\$ 75,000.00	Fund Balance/Building Permit/CRA Reimbursement	6/19/2018
Dispatch Services	10-21-42100-4525	\$ 120,000.00	\$ 150,000.00	\$ 30,000.00	Fund Balance	6/19/2018
Planning/Building Overtime	10-32-41800-1211	\$ -	\$ 6,500.00	\$ 6,500.00	Fund Balance	6/19/2018
MAG Membership budgeted in sub fund 18	10-11-41310-2121	\$ 200.00	\$ 11,600.00	\$ 11,400.00	Fund Balance	6/19/2018
Data Center Study/CRA Consulting	10-18-41910-4320	\$ 3,000.00	\$ 25,000.00	\$ 22,000.00	Fund Balance	6/19/2018
Computer Equipment	10-19-41955-7412	\$ 34,000.00	\$ 58,000.00	\$ 24,000.00	Fund Balance	6/19/2018
Crossing Guards	10-21-42100-1112	\$ 73,500.00	\$ 85,000.00	\$ 11,500.00	Fund Balance	6/19/2018
Incubator Rent (Final)	10-18-41910-4812	\$ 53,193.00	\$ 58,193.00	\$ 5,000.00	Incubator Fund Bal (xsfrd to GF)	6/19/2018
PE Days (Sponsorship Items)	10-18-41990-5858	\$ 30,000.00	\$ 36,000.00	\$ 6,000.00	Sponsorship Rev.	6/19/2018
Park Fee In Lieu Reimbursement	10-32-41800-6310	\$ -	\$ 37,000.00	\$ 37,000.00	Fund Balance (previous year)	6/19/2018
HPE Nimble Storage (IT)	10-19-41955-7412	\$ 34,000.00	\$ 72,000.00	\$ 38,000.00	Fund Balance	6/19/2018
Subtotal General Government:		\$ 561,893.00	\$ 1,120,540.34	\$ 558,647.34		

ENTERPRISE FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Enterprise Funds						
2.5 M Gallon Water Tank	51-81-51100-7316	\$ -	\$ 500,000.00	\$ 500,000.00	Previous year PO - Fund Bal.	11/21/2017
CWP Water Share Purchase	51-81-51100-7314	\$ -	\$ 3,000,000.00	\$ 3,000,000.00	Developer Revenue	11/21/2017
Utility Rate Study	Multiple	\$ -	\$ 35,000.00	\$ 35,000.00	Enterprise Fund Balances - Split	4/17/2018
Weed Spray Tank added to Supplies	59-45-59000-2513	\$ 10,000.00	\$ 13,500.00	\$ 3,500.00	Storm Drain Fund Balance	6/19/2018
Vehicle Fuel	54-45-54000-2521	\$ 75,000.00	\$ 80,000.00	\$ 5,000.00	Fleet Fund Balance	6/19/2018
Subtotal Enterprise Funds:		\$ 85,000.00	\$ 3,628,500.00	\$ 3,543,500.00		



CAPITAL PROJECTS FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Capital Projects						
Prior Yr Projects Not Finished in '17 (1)	47-81-45100-7024	\$ -	\$ 650,000.00	\$ 650,000.00	Cap. Proj. Fund Bal.	11/21/2017
General Plan Update	47-81-41710-7001	\$ -	\$ 13,000.00	\$ 13,000.00	Previous year PO - Fund Bal.	11/21/2017
Golden Eagle Road Reimb.	47-81-44100-7021	\$ -	\$ 100,000.00	\$ 100,000.00	Previous Year Budgeted Amt.	11/21/2017
Porter's Crossing Traffic Light	47-81-44100-7014	\$ -	\$ 250,000.00	\$ 250,000.00	Previous Year Budgeted Amt.	11/21/2017
Power Line Relocation (PE Pkwy)	47-81-44100-7020	\$ -	\$ 150,000.00	\$ 150,000.00	Trans. Impact Fees/Fund Bal.	3/6/2018
Cory Wride Park Phase 1B Change Order	47-81-45100-7001	\$ 2,440,000.00	\$ 2,815,000.00	\$ 375,000.00	Capital Projects Fund/Impact Fee Fund Bal.	4/17/2018
Wayfinding Signage Design	47-81-45100-7036	\$ -	\$ 53,770.00	\$ 53,770.00		6/19/2018
USP-Neighborhood Improvement	47-81-45100-7112	\$ -	\$ 25,000.00	\$ 25,000.00	Utility Sale Proceeds	6/19/2018
USP-PE Pkwy Median Landscaping	47-80-44100-7100	\$ -	\$ 20,000.00	\$ 20,000.00	Utility Sale Proceeds	6/19/2018
USP-PE Pkwy Widening	47-80-44100-7101	\$ -	\$ 50,000.00	\$ 50,000.00	Utility Sale Proceeds	6/19/2018
USP-Trail Additions	47-80-45100-7105	\$ -	\$ 85,000.00	\$ 85,000.00	Utility Sale Proceeds	6/19/2018
USP-City Center Streetscape	47-80-45100-7106	\$ -	\$ 10,000.00	\$ 10,000.00	Utility Sale Proceeds	6/19/2018
USP-Hidden Canyon Detention	47-80-45100-7108	\$ -	\$ 25,000.00	\$ 25,000.00	Utility Sale Proceeds	6/19/2018
Subtotal Capital Projects:		\$ 2,440,000.00	\$ 4,246,770.00	\$ 1,806,770.00		

IMPACT FEE (WITHIN SPECIAL REVENUE) BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Impact Fees						
Waterline Ext. (PE Pkwy. Widening)	11-61-48100-9110	\$ -	\$ 36,000.00	\$ 36,000.00	Water Impact Fee Fund Bal.	3/6/2018
Increase CVW Lawsuit Payout	11-61-48100-9151	\$ -	\$ 55,000.00	\$ 55,000.00	Water Impact Fee Fund Bal.	6/19/2018
Record CVW Inspection Fees	11-61-48100-9110	\$ -	\$ 66,000.00	\$ 66,000.00	Water Impact Fee Fund Bal.	6/19/2018
Developer Impact Fee Reimbursements	11-51-51000-6310	\$ -	\$ 50,000.00	\$ 50,000.00	Water Impact Fee Fund Bal.	6/19/2018
Bad Debt Expense (2)	Various	\$ -	\$ 15,000.00	\$ 15,000.00	Impact Fee Fund Bal.	6/19/2018
Wasatch Land Co. Impact Fee Reimb.	12-51-52000-6310	\$ -	\$ 75,000.00	\$ 75,000.00	WW Impact Fee Fund Bal.	6/19/2018
SITLA Impact Fee Reimb.	15-51-45100-6302	\$ 75,000.00	\$ 150,000.00	\$ 75,000.00	Parks/Trails Impact Fee Fund Bal.	6/19/2018
Close out remaining bal. P.S. Impact Fee	16-61-48100-9110	\$ -	\$ 50.00	\$ 50.00	Public Safety Impact Fee Fund Bal.	6/19/2018
IFFP (Storm Drain)	17-51-59000-4531	\$ 15,000.00	\$ 35,000.00	\$ 20,000.00		6/19/2018
SL6 Impact Fee Reimb.	18-51-44100-6301	\$ 135,000.00	\$ 250,000.00	\$ 115,000.00	Trans. Impact Fee Fund Bal.	6/19/2018
Evans Ranch Impact Fee Reimb.	18-51-44100-6310	\$ -	\$ 50,000.00	\$ 50,000.00	Trans. Impact Fee Fund Bal.	6/19/2018
Subtotal Impact Fees:		\$ 225,000.00	\$ 782,050.00	\$ 557,050.00		

FY 2018 BUDGET AMENDMENTS

DEBT SERVICE FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Debt Service						
Bad Debt Expense (3)	Various	\$ -	\$ 10,000.00	\$ 10,000.00	Assessment Area Fund Balance	6/19/2018
98-1 Reimbursements	71-81-71000-6600	\$ 300,000.00	\$ 400,000.00	\$ 100,000.00	Assessment Area Fund Balance	6/19/2018
2013-1 Reimbursements	72-81-72000-6600	\$ -	\$ 50,000.00	\$ 50,000.00	Assessment Area Fund Balance	6/19/2018
98-3 Reimbursements	73-81-73000-6600	\$ 85,000.00	\$ 100,000.00	\$ 15,000.00	Assessment Area Fund Balance	6/19/2018
2000-1 Reimbursements	74-81-74000-6600	\$ 200,000.00	\$ 250,000.00	\$ 50,000.00	Assessment Area Fund Balance	6/19/2018
Subtotal Debt Service:		\$ 585,000.00	\$ 225,000.00	\$ 216,350.00		

OTHER FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Other						
Gazebo at Cemetery	62-49-62000-7000	\$ -	\$ 65,000.00	\$ 65,000.00	Fund Bal./Grant/Util. Sale Procee	11/21/2017
Vehicle Maintenance	54-45-54000-2522	\$ 75,000.00	\$ 125,000.00	\$ 50,000.00	Fund Bal. - Fleet	3/6/2018
Subtotal Other:		\$ 75,000.00	\$ 190,000.00	\$ 115,000.00		



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PARK AMENITIES

Park - Address	Amphitheater	BBQ	Baseball Field	Basketball Court	Benches	Bike Racks	Bleachers	Drinking Fountain	Dugout Benches	Dumpsters	Flag Pole	Garbage Can	Green Space	Horseshoe Pit	Pavilion	Picnic Tables	Pool	Restroom	Splash Pad	Sports Court	Tennis Court	Tetherball	Tot Lot	Volleyball Pit	Zip Line
City Center																									
Autumn Ridge - 4492 N. Hunter Lane				Y	Y-2							Y-2	Y		Y								Y		
Cory Wride Memorial Park			Y-4	Y-2		Y	Y-4	Y	Y-8			Y	Y		Y-2	Y		Y	Y	Y	Y-2				Y
Eagle Park Commons - 1396 E. Harriet St.		Y			Y							Y	Y		Y	Y						Y	Y		
Eagle Point A - 2080 E. Summer Way													Y												
Eagle Point B - 1938 E. Sunrise Dr.					Y-6							Y	Y										Y		
Eagle Point C - 3742 N. Partridge Lane		Y-2			Y-7							Y-2	Y		Y	Y-6							Y		
Overland Park - 1016 E. Waddell Road		Y-3			Y-2	Y						Y	Y	Y	Y	Y-4						Y	Y		
Pioneer Addition 5 - 1894 Church Way					Y-3							Y	Y										Y		
Pioneer Addition 6 - 2102 E West Jordan Way					Y-3							Y	Y										Y		
Pioneer Park - 4558 Silver Spur Way				Y	Y-2	Y		Y				Y-2	Y		Y	Y-2		Y		Y			Y		
Pioneer Subdivision - Ox Yoke Dr. 4700 N					Y-2								Y										Y		
Pony Express Memorial Park - 4447 N. Major Street			Y				Y-2		Y-2				Y												
Pony Express Skatepark - 4447 N. Major Street		Y-2										Y-3	Y		Y	Y-4									
Sweetwater Park - 1887 Shadow Drive													Y												
Walden Park - 4322 Frontier Street				Y	Y-4	Y		Y				Y-3	Y		Y	Y-9		Y					Y		
White Hills Park - 18628 Wilson Avenue					Y-3							Y-3	Y		Y	Y-2							Y		
The Ranches																									
Appolosa Park - 5747 N. Stonebridge Lane				Y	Y-8	Y						Y-2	Y			Y-4				Y	Y				
Ash Point - 7870 N. Ash Point Drive					Y-2	Y						Y	Y			Y-2							Y		
Autumn Ridge - 4492 N. Hunter Lane				Y	Y-2							Y-2	Y		Y	Y-3							Y		
Cedar Pass Ranch - 8656 N. West Drive		Y-2		Y	Y-2			Y					Y		Y	Y-3							Y		
Chilton Circle - 3835 E. Chilton Circle		Y			Y							Y	Y			Y-4							Y		
Chimney Rock - 7838 N. Sparrow Hawk Way					Y								Y												
Eagles Gate East - 8308 Prestwich Lane		Y			Y-2	Y						Y	Y			Y-2							Y	Y	
Eagles Gate West - 8398 N. Scotsraig Drive		Y			Y-4	Y						Y-2	Y		Y	Y-6							Y		
Fremont Springs Park - 7348 N Ute Drive					Y-2	Y						Y	Y			Y-2							Y		
Friday Station - 3391 E. Appolosa Way					Y-2								Y			Y									
Hidden Valley Park - 3015 Sandpiper Rd					Y							Y	Y												
Highlands @ The Ranches - 3557 E. Paine Street		Y-2			Y							Y	Y		Y	Y-4	Y						Y		
Highlands on Green - 8742 N. Clubhouse Lane		Y-2		Y									Y		Y	Y-3	Y						Y		
Kennekuk - 3449 E. Kennekuk Circle												Y	Y			Y-3									
Kiowa Valley - 4146 Golden Eagle		Y			Y-3	Y						Y	Y			Y-3							Y		
Liberty Farms West - 7625 N. James Street		Y			Y-3							Y-2	Y		Y	Y-2									
Liberty Farms East - 7682 N. Rose Street					Y-3	Y						Y-2	Y			Y-3							Y		
Lone Tree - 2117 E. Lone Tree		Y			Y-2	Y						Y-2	Y			Y-3							Y		
Meadow Ranch Autumn - 2683 E. Autumn Lane					Y	Y						Y	Y										Y		
Meadow Ranch Hidden - 9387 N. Sunset Drive					Y	Y						Y	Y		Y	Y-2							Y		
Mountain Ranch Bike Park - 3432 E. Golden Eagle Road												Y-3			Y	Y-2									
Mt. Airey Village - 4122 E. Oakland Hills Drive													Y										Y		
Nolen Park - 7862 N Tinamous Rd			Y-2		Y-4		Y-4	Y	Y-4			Y-7	Y		Y	Y-3		Y	Y				Y		
Nolen Park East - 7874 N Peregrine Rd		Y-3			Y							Y-5	Y		Y	Y-20									
North Ranch - 9242 N. Canyon Wash Drive		Y			Y-2			Y		Y	Y	Y-2	Y			Y-4							Y		
NorthMoor - 9098 N. Kilkenny Way		Y-2										Y	Y		Y	Y-6	Y						Y		
Porters Crossing - 4046 E Cattle Drive		Y		Y	Y	Y						Y-2	Y		Y								Y		
Rush Valley - 7946 N. Geronimo Drive													Y										Y		
Sage Valley - 1448 E. Smithfield Drive		Y										Y	Y		Y	Y-4							Y	Y	
Silverlake Amphitheater - 7862 N. Silverlake Pkwy	Y	Y-2			Y-3			Y				Y-1	Y		Y	Y-3		Y					Y		
Silverlake Village - 4776 E. Levi Lane					Y-2							Y	Y		Y	Y							Y		
Smith Ranch Community - 3885 Smith Ranch Rd					Y			Y				Y	Y					Y					Y		
SouthMoor - 8914 N. Suffolk Lane													Y								Y	Y			
Three's Crossing - Cattle Drive & Dodge Street		Y		Y	Y-3							Y-3	Y		Y	Y-6							Y		
Valley View Park												Y-3			Y	Y-8							Y		Y
Westview Heights - 2412 East Prairie View Drive					Y-5	Y-2							Y			Y-9							Y		
Willow Springs - 3372 E. Ridge Rt. Road					Y-2							Y-3	Y				Y						Y	Y	

ACRONYMS

TERM	STANDS FOR	TERM	STANDS FOR
AFG	Assistance to Firefighters Grant	MBO	Management By Objectives
CAFR	Comprehensive Annual Financial Report	NBIA	National Business Incubator Association
CDA	Community Development Agency	NFPA	National Fire Protection Association
CERT	Community Emergency Response Team	NSA	North Service Area
CEO	Code Enforcement Officer	PED	Pony Express Days
CFP	Capital Facilities Plan/Project	PKH	Peter, Kinghorn, and Harris
CLEF	Community Library Enhancement Fund	PRCA	Professional Rodeo Cowboys Association
COLA	Cost of Living Adjustment	PRV	Pressure Reducing Valve
CPR	Cardiopulmonary Resuscitation	PSI	Pounds per Square Inch
CUWCD	Central Utah Water Conservancy District	QNX	Real-time Computer Operating System
CWP	Central Water Project	RAD	Rape Aggression Defense System
DAI	Development Associates Inc.	RDA	Redevelopment Agency
DEQ	Department of Environmental Quality	RFID	Radio Frequency Identification
EMC	Eagle Mountain City	SAA	Special Assessment Area
EMS	Emergency Medical Services	SAFER	Staffing for Adequate Fire and Emergency Response Grant
FEMA	Federal Emergency Management Act/ Agency	SCADA	Supervisory Control And Data Acquisition
FF	Fire Fighter	SID	Special Improvement District
FICA	Federal Insurance Contributions Act	SITLA	School and Institutional Trust Lands Administration
FTE	Full-Time Equivalent	SR-73	State Route 73
FY	Fiscal Year	SSA	South Service Area
GAAP	Generally Accepted Accounting Principles	STAG	State and Tribal Assistance Grant
GASB	Government Accounting Standards Board	TSSD	Timpanogos Special Service District
GFOA	Government Finance Officers Association	UAMPS	Utah Associated Municipal Power Systems
GIS	Geographic Information System	UBBA	Utah Boys Baseball Association
GO	General Obligation	UDOT	Utah Department of Transportation
GPFS	General Purpose Financial Statements	UFA	Unified Fire Authority
GRAMA	Government Records and Management Act	UMPA	Utah Municipal Power Agency
ICC	International Code Council	UNIX	Computer Operating System
ICMA	International City/County Management Association	UP&L	Utah Power and Light Company
ICSC	International Council of Shopping Centers	WAFTA	Wasatch Area Freeride Trails Association
IR	Infrared	WWTP	Wastewater Treatment Plant
JLUS	Joint Land Use Study	Xfer	“Transfer”
LOS	Level of Service	YEC	Year-End Closing
MAG	Mountainland Association of Governments	YEO	Year-End Opening

GLOSSARY

A

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

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

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

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

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

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

ALLOCATION: To set aside or designate funds for a specific purpose. An allocation does not authorize the expenditure of funds.

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

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

ASSESSED VALUE (AV): The fair market value of both real (land and building) and personal property as determined by the Utah County Assessor's Office for the purpose of setting property taxes.

ASSETS: Property owned by a government.

ATTRITION: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, retirement, transfer, or means other than layoff.

AUDIT: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations, test whether transactions



have been legally performed, identify areas for possible improvements in accounting practices and procedures, ascertain whether transactions have been recorded accurately and consistently, and ascertain the stewardship of officials responsible for governmental resources.

B

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

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

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

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

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

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

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

BUDGET COMMITTEE: The Budget Committee is made up of the Mayor, City Administrator, and Finance Department and is in charge of preparing the draft budget document.

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

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

GLOSSARY

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

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

C

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

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

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

CAPITAL OUTLAYS (EXPENDITURES): Expenditures for the acquisition of capital assets.

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

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

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

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

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

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



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

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

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

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

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

D

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

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

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

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

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

E

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

GLOSSARY

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

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

ENTERPRISE FUND: A fund established to account for operations (1) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body had decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are those for water, sewer, and solid waste.

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

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

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

EXPENSES: See EXPENDITURES.

F

FISCAL YEAR: A 12-month period designated as the operating year by an entity. For Eagle Mountain, the fiscal year is from July 1st to June 30th of the following year.

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

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

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

FLOAT: The amount of money represented by checks outstanding and in the process of collection.

FLOATING INTEREST RATE: Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.



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

FULL-TIME EQUIVALENT (FTE): The number of hours an employee is expected to work. Forty hours per week is full time or 1.0 FTE. Twenty hours per week is half time or 0.50 FTE.

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

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

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

G

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

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

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

GLOSSARY

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

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

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

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

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

GOVERNMENTAL FUND TYPE: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Eagle Mountain, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

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

I

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

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



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

INFRASTRUCTURE: The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., power, road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

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

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

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

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

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

J

JOINT FINANCING: The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

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

L

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

GLOSSARY

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

LIABILITY: Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

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

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

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

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

M

MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

MARGINAL COST: The increase or decrease in the total cost of production for making one additional unit of a product (due to variable costs like labor and materials).

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

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

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

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



N

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

NET REVENUES: Revenues, less possible expenses.

NON-MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10% of the revenues or expenditures of the appropriated budget.

NON-PERSONNEL COSTS: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: (1) personal services (salaries and wages), (2) contracted services (utilities, maintenance contracts, travel), (3) supplies and materials, and (4) capital outlays.

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

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

OPERATING TRANSFER-IN: Transfer (payment) from other funds, which are not related to rendering of services.

ORGANIZATIONAL UNIT: A responsibility center within a government.

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

P

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

GLOSSARY

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

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

PERSONNEL SERVICES: Includes total wages and benefits.

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

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

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

PROPRIETARY FUNDS: Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

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

R

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

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

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

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

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



RESOURCES: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

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

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

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

S

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

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

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

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

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

SPECIAL ASSESSMENT BONDS: Bonds payable from the proceeds of SPECIAL ASSESSMENTS. These bonds are payable only from the collection of SPECIAL ASSESSMENTS and occur in Special Improvement Districts (SIDs).

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

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

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

GLOSSARY

SUPPLIES AND SERVICES: All supplies and services such as office supplies, professional services, and intergovernmental services.

SUNK COST: The cost that has already been incurred. For example, the cost of a previously purchased computer system.

T

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are usually retired from taxes collected.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

EAGLE MOUNTAIN CITY
ADOPTED OPERATING
FY 2018 - 2019 BUDGET



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