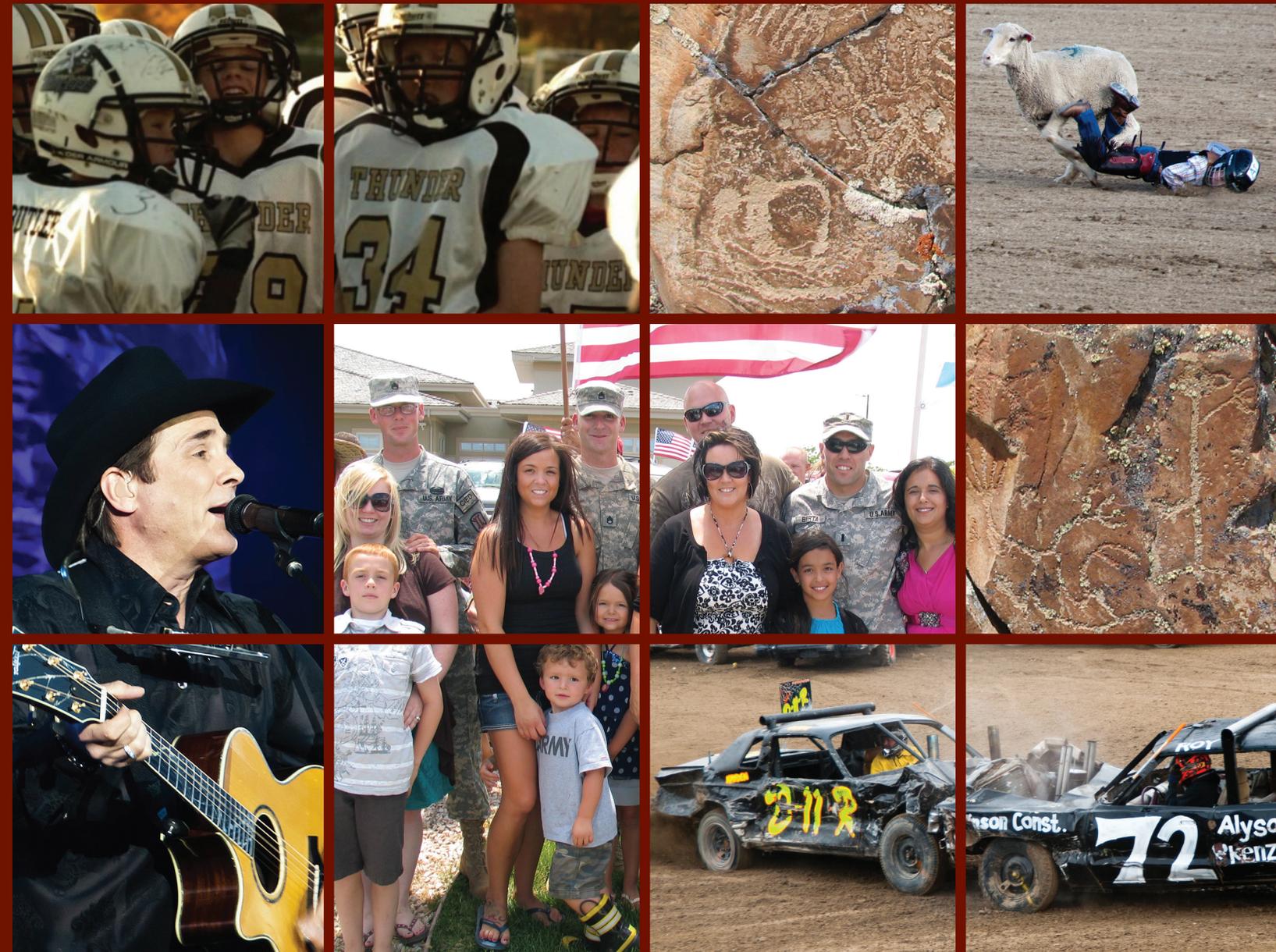


Fiscal Year 2012
Adopted Operating
BUDGET





Annual Budget Fiscal Year 2011-2012

MAYOR

Heather Jackson

CITY COUNCIL

Donna Burnham

Jon Celaya

Ryan Ireland

John Painter

Nathan Ochsenhirt

CITY ADMINISTRATOR

John Hendrickson

PREPARED BY

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Gordon Burt, Finance Director

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Section I

EAGLE
MOUNTAIN

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Reader's Guide

Although the Eagle Mountain City Annual Budget is a public document, it may sometimes be confusing to the lay reader. This section provides necessary information to guide the reader and helps make the budget document a more meaningful communication device and operations guide by blueprinting the City's financial plans and policies.

Introduction and Overview

This section provides information to orient the reader on the City's 2012 budget, and includes a *Budget Message* from the Mayor explaining:

- *Strategic Goals and Strategies*
- *Short-term Organization Factors*
- *Priorities and Issues*
- *The Budget Overview*

Financial Structure, Policy, and Process

This section summarizes the key components of the City's annual budgeting process and includes:

- an *Organizational Chart* for the City
- *Fund Descriptions* and *Fund Structure*
- details about *Relationships between Departments and Funds*
- an explanation of *Basis of Budgeting*
- a summary of *Financial Policies*
- a brief description of the annual *Budget Process*
- the *Budget Calendar* followed in developing the 2012 Budget
- the *Budget Ordinance* adopting the 2012 Budget
- the *GFOA Distinguished Budget Presentation Award* for the 2011 Budget
- a brief overview of the 2012 Budget, including revenue and expenditure summary statements
- a *Summary of Personnel*

Financial Summaries

This section provides an overview of the operating budget and includes:

- a *Consolidated Financial Schedule*
- *Fund Balances*
- *Revenues*

Departmental Information

These sections include the following detailed information about each of the City's departments:

- **Department Mission Statement:** defining the department's purpose, business, and values as they relate to the City of Eagle Mountain.
- **Department Description:** describing the activities, services, or functions carried out by the organizational unit.
- **Position Summary Schedule:** summarizing personnel or position counts for fiscal years 2010 through 2012 (i.e. prior, current, and budgeted years).
- **Total Expenditures by Program:** in a table detailing the budget for the coming year, the adopted budget for the prior year, actual revenues and expenditures for two years prior, and variance (i.e. **Three-year consolidated and fund financial schedules**).
- **Unit Goals and Objectives:** linked to the overall goals of the City.
- **Performance Measures:** of progress toward accomplishing the City's mission as well as goals and objectives for the department.

Capital and Debt

This section provides detailed information about the City's capital expenditures, the impact of capital investments on the operating budget, and debt administration.

Appendix

This section includes:

- *Statistical and Supplemental Information*
- *Glossary* of budget acronyms and terms
- *Index*

City Profile

Eagle Mountain is a thriving master-planned community of about 23,000 residents and 5,250 homes, 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.

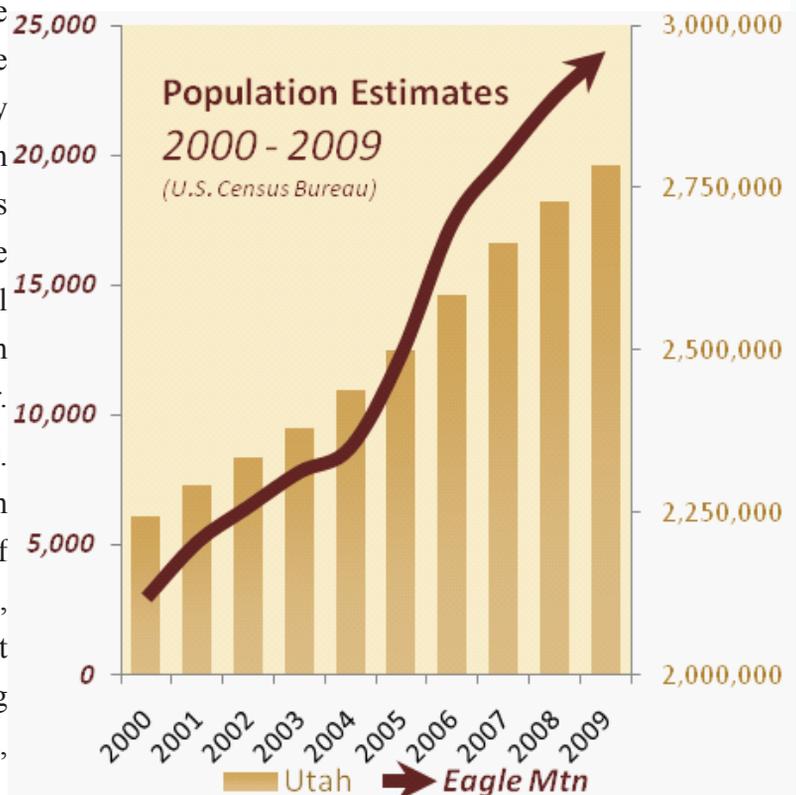
History

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—of 1,200 books in a twelve foot square 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. The year 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 23,000 and a land area of over 31,000 acres, or nearly 50 square miles. The population is projected to grow to 120,000 residents by year 2040.

People

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 a 2007 statistical survey, over 90 percent of Eagle Mountain residents (over the age of 18) have gained post-secondary education, and over 60 percent of residents aged 18 and older have earned a Bachelor's degree or higher. Many of Eagle Mountain's residents are multi-lingual and technically skilled. In addition to several public and charter schools in surrounding communities, five local elementary schools and one charter high school are available to educate the over 10,000 residents younger than 18. The Alpine School District plans to build a middle school in Eagle Mountain following a bond election for \$210 million in November.

Eagle Mountain has an adult workforce of over 10,000. According to U.S. Census Bureau 2005-2009 American Community Survey (ACS) five-year estimates, 33 percent of the City's working residents are employed in management, professional, or other related occupations. Twenty-nine percent are employed in sales and office occupations. The remaining 38 percent are employed in service-related occupations, including construction, maintenance and repair, production, and transportation occupations. ACS estimates also indicate that the median household income is a little over \$65,000 annually and that 92 percent of housing units are owner occupied.



City Profile

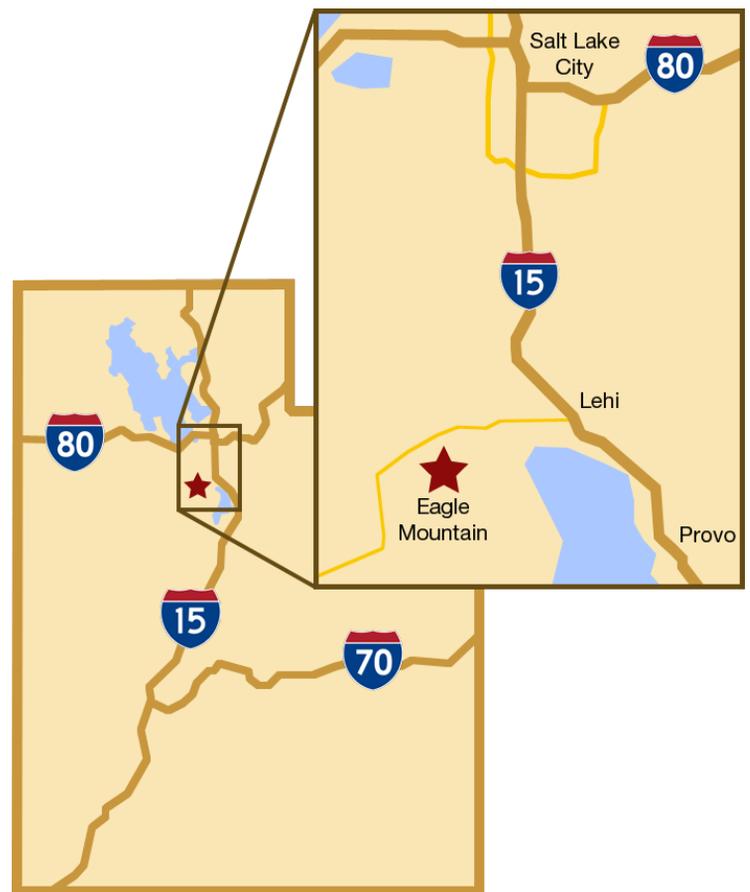


Accessibility

“Location, location, location.” 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 through the 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 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. These colleges and universities combined enroll a diverse population of about 120,000 students from all 50 states and 120 countries. There are also a number of nearby licensed career and technical schools. As a whole, the population of the State of Utah tends to be well educated. The state has the highest literacy rate in the nation, and has over two dozen public colleges, universities, and other private institutions of higher learning.



City Profile

Amenities

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

The surrounding state of Utah offers a wonderful array of additional opportunities for those seeking an afternoon or weekend away. For those seeking "The Greatest Snow on Earth," over ten excellent ski resorts are just a short drive away. Outdoor enthusiasts are sure to enjoy one of Utah's forty-three State Parks, eight National Monuments, six National Forests, or five National Parks, which all lie within a day's drive of Salt Lake City. Those looking for a nice drive are sure to benefit from any of Utah's 27 scenic byways.



Infrastructure

Eagle Mountain is green and technology driven. The city is also geared for expansion, with a strong infrastructure built to support inevitable growth. City-owned utilities offer redundant energy and reliable water. 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) and fiber-optic (Alltel) backbone both run directly through the city. A Pacific Power 345 kVA power line also runs through the City.

Utah's surrounding infrastructure enhances Eagle Mountain's ability to support economic development. The state has the second lowest electricity rates in the western states, the fourth lowest average industrial electricity cost in the nation, and the seventh lowest commercial electricity cost in the nation. Utah also has the lowest natural gas costs in the nation, including industrial and commercial costs. As mentioned previously, two major Interstates intersect in Salt Lake City and surrounding freeway and highway systems have made Utah one of the most livable, convenient, and safe places to live in the country (Forbes 2008).

Conclusion

Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last 15 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: “Best State for Business and Careers” (Forbes 2010), #2 “Top 10 Pro-Business States for 2010” (Pollina

Corporate 2010), “Most Competitive State for Business” (Beacon Hill Institute), #1 “Technology Concentration and Dynamism” (Milken Institute), #1 “Expected Economic Recovery” (Forbes 2010), “Lowest Debt per Capita State” (Forbes 2010), “Best Managed State in the Nation” (Pew Center 2008), #1 “Economic Dynamism” (Kauffman 2010 State New Economy Index), and “Most Inventive State” (CNNMoney.com 2010). Furthermore, Utah has a “triple-A” (AAA) bond rating, and Eagle Mountain City has earned an impressive A- bond rating in a short period of 15 years.



The grand opening of Eagle Mountain’s Business Incubator



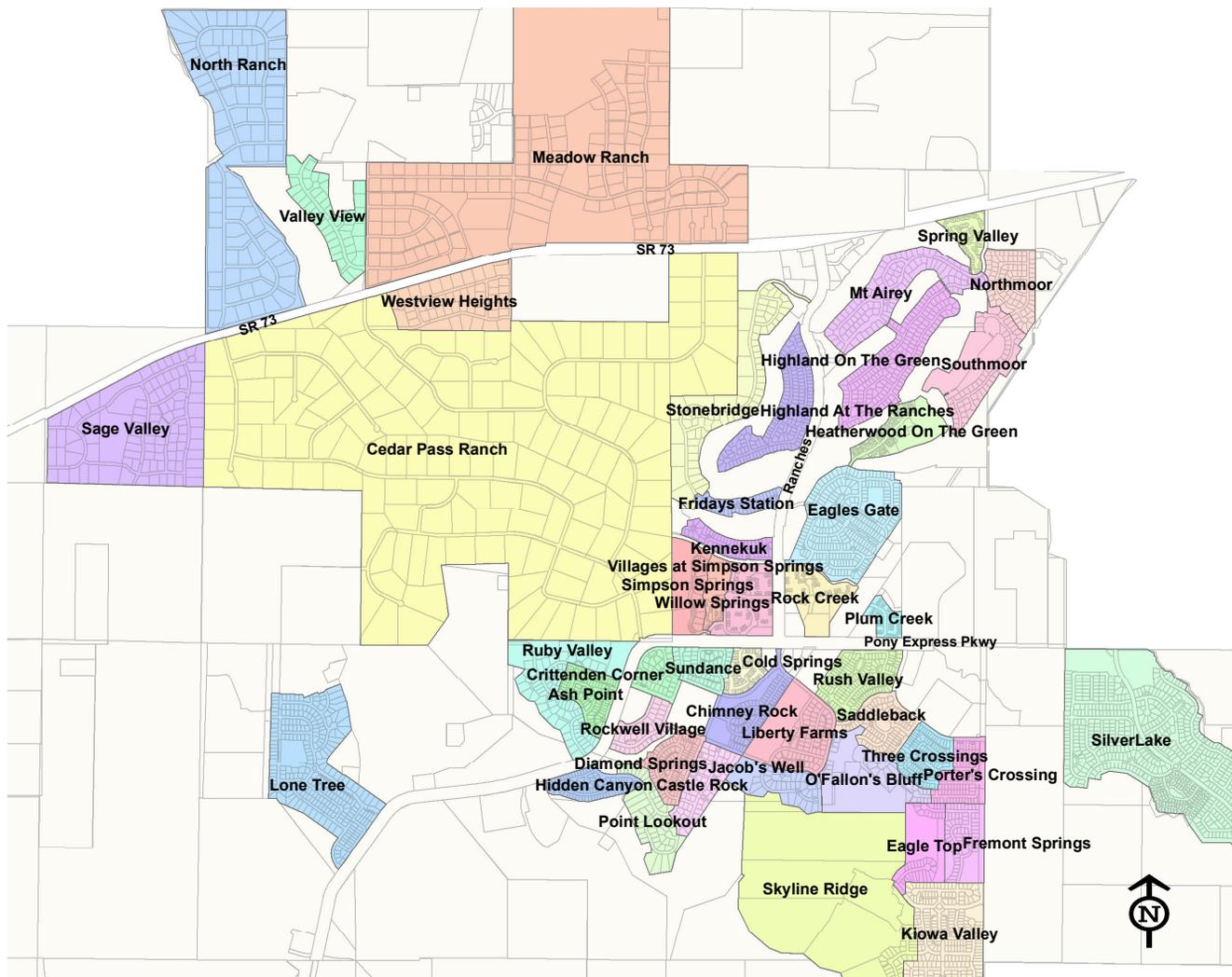
City Profile

Master-Planned Communities and Neighborhood

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

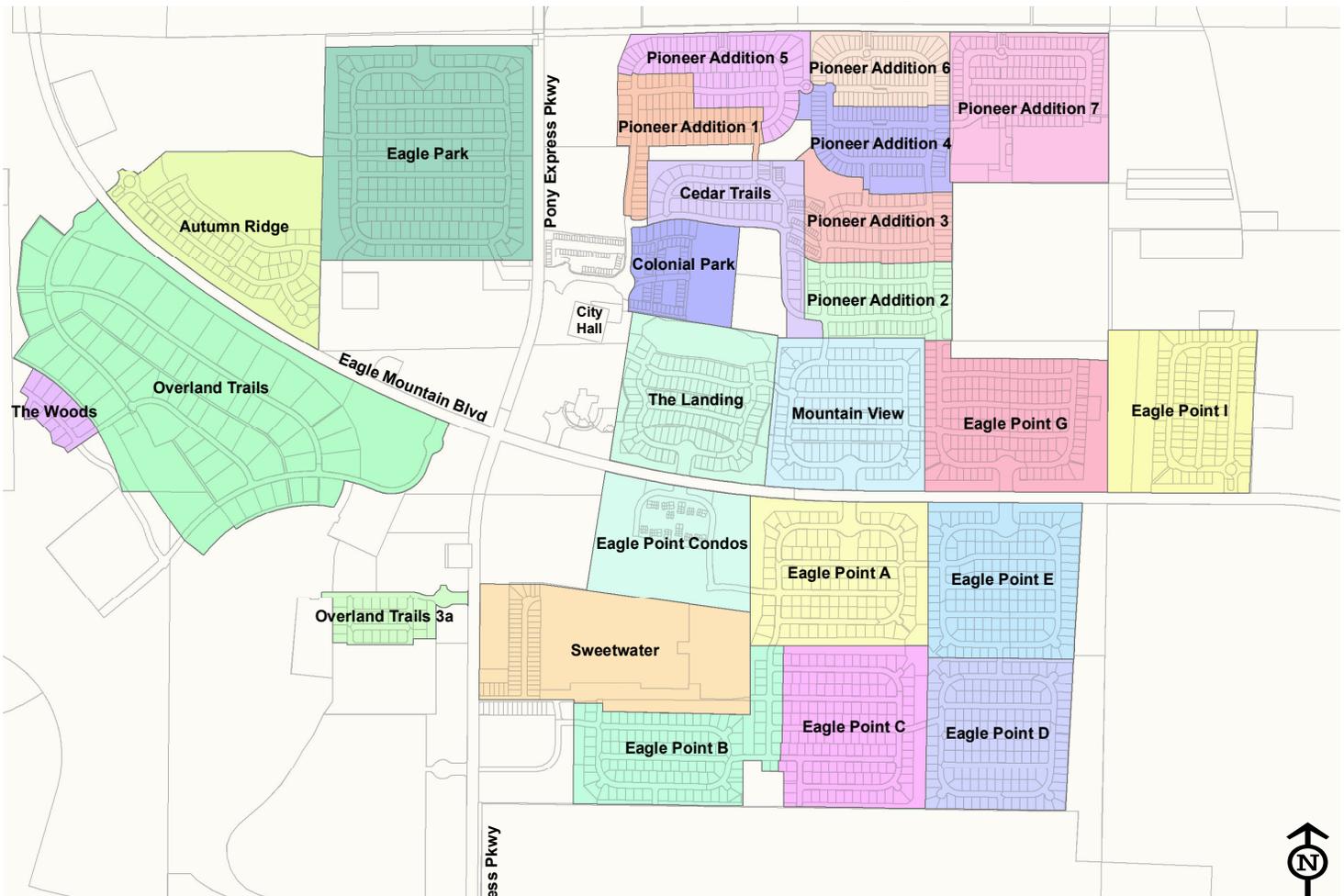
North Service Area (NSA)

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



South Service Area (SSA)

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



Additional Neighborhoods

Eagle Mountain City has grown geographically within the last year as the area of *Pole Canyon* was annexed into the City. Pole Canyon has collectively added several new additions to Eagle Mountain, such as: 3,100 acres of land (or 4.85 square feet); 9,659 home sites; commercial zones, industrial zones, a rodeo ground, parks, trails, and a public safety building. The annexed property is located west of Eagle Mountain and is not shown in the map above.

City Officers



Donna Burnham
Council Member



Heather Jackson
Mayor



John Hendrickson
City Administrator



Jon Celaya
Council Member



EAGLE
M O U N T A I N



Ryan Ireland
Council Member



John Painter
Council Member



Nathan Ochsenhirt
Council Member



7 September 2011

Members of the City Council, Citizens, and Personnel

Eagle Mountain, Utah 84005

RE: FY 2011-2012 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2012 (July 1, 2011 – June 30, 2012) Budget as a document that will be utilized to guide the growth and success of Eagle Mountain City.

The budget is one of the most difficult and essential documents that the City prepares each year—difficult, because a delicate balance must be maintained to ensure that City resources are managed responsibly; and essential because it allows the City to identify the services it provides to its residents, and allocate the funding necessary for the continued existence of such services. 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 create a communicative device detailing how City finances are spent.

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2011-12 budget; (2) actions the city will take to address these issues; and (3) a description of priorities that have guided budget development—including a brief explanation of how those priorities and goals compare to those of FY 2010-11.

In addition, I have included an addendum to this Budget Message to further augment your knowledge of our City’s accomplishments and strategies when working with the budget. These documents are:

- the FY 2010-11 Budget in Review—detailing the accomplishments of the prior year budget, and amendments made to the prior year budget;
- a description of our Strategic Planning Process; and
- our City’s Five-Year Plan.

Budget Message

Please utilize these documents to increase your awareness and understanding of our City' budget processes.

1. Principal Issues in Budget Development

As the City navigated the budget process for its 15th Fiscal Year, we experienced some challenges and difficulties primarily associated with the nation- and state-wide economic downturn. The primary challenge was working to maintain and improve necessary and desired City services, while recognizing the reality that decreased projected revenues may require a reduction in some City services, and potentially a reduction in City personnel. During the previous fiscal year, the City came to the difficult conclusion that a personnel position was to be necessarily eliminated due to fiscal constraints. Although unwanted, this decision is an example of the City's commitment to exercise fiscal responsibility in ensuring the continued vitality of Eagle Mountain.

Other principal issues include:

- the expectation of a minimal increase (or potential decrease) in property taxes associated with both private and commercial building;
- a decrease in the state-wide property tax share; and
- the need to fund capital projects that are necessary to sustain City growth and promote needed economic development.

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

2. Addressing Principal Challenges and Issues

Several restraints have continued to be utilized to address these principal challenges, and avoid potential pitfalls that may result from fiscal neglect. These guiding restraints include:

1. **Limiting the use of the City's financial reserves**, keeping them largely intact for future needs. Generally, we have been able to use current revenues to offset expenditures.
2. **Maintaining current staffing levels** during the coming fiscal year. With additional staffing positions added only when necessary, or when grants have been received to offset the cost to the City.
3. **Reducing the purchase and replacement of equipment**, to only when absolutely necessary.

In addition, the City has agreed to bond for the funding needed to increase the City's electrical capacity. In FY 2011-12, the city will expend funds for a new electric sub-station and 138 kV line. Both capital purchases are necessary to extend the City's capacity to handle increased citizen electrical needs, and strengthen the City's ability to boost economic development.

3. Guiding Priorities and 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. Our purpose as a City is to meet and serve the needs of Eagle Mountain residents. For this

Budget Message/Priorities & Goals

reason, the City will strive to improve and maintain services in hopes to improve the quality of life for residents. This purpose has been a guideline in setting the priorities for the FY 2011-12 budget. I believe that this desire to improve the quality of life and services available to residents can be accomplished through the funding of initiatives outlined in the FY 2011-12 Guiding Priorities & Goals table included below. The table puts forth the Mayor’s priorities and goals for this FY budget. There are thirteen priorities described below with associated explanations, analyses, or goals—as applicable. Although, these priorities were used to guide the discussion, allocation, and approving of expenditures for this budget, you will note that not every priority or goal has funds allocated to it in the final approved budget—the City Council expects that these will also be future budgetary items if they are not able to be addressed in the current FY budget.

FY 2011-12 Guiding Priorities & Goals		
Ranking	Description	Explanation/Analysis & Related Goals
1	ATV/OHV Trails, Horse Trails, etc.	To improve safety and recreation in the City, we would like to develop a plan (including potential recommendations for applicable ordinances) to identify future funding sources for planning, building, and/or maintaining trails.
2	Reduce City Expenditures	The City would like to increase its fund reserves by producing a budget in which more revenues are taken in than appropriated expenditures; and increase Citizen awareness of these accomplishments.
3	Roads/Road Maintenance	The City would like to maintain and improve streets in Eagle Mountain City for safe and efficient travel. A main goal is to accomplish roadwork on the 2100 N freeway. This is complicated because the road is adjacent to Camp Williams and creates Federal project. The City has funded a lobbyist to assist in Washington D.C. Another desired road improvements (a left turn lane into Silverlake Parkway and Plum Creek Drive off of Pony Express) was completed within the first month of this Fiscal Year.
4	Parks & Trails	The City would like to improve both parks and trails by: <ul style="list-style-type: none"> • Replacing or planting new street trees • Working on a trail between the City Library and Eagle Park • Planning and creating a cemetery in Eagle Mountain • Budget for lighting at Mid-Valley Park; and • Placing an asphalt triangle at Bobby Wren Pocket Park. • Trees – replace, plant new, street trees

Priorities & Goals

FY 2011-12 Guiding Priorities & Goals

Ranking	Description	Explanation/Analysis & Related Goals
5	Economic Development	<p>The City would like to increase its ability to enable and enhance Economic Development by:</p> <ul style="list-style-type: none"> • building a Redundant 138 kV Power to enhance the City's capacity to handle increase usage; • surveying existing businesses; • discussing tax increment financing with county & school districts; • launching and promoting the City's business incubator program; • discussing a revolving loan fund to basically establish a fund that local businesses can loan from to help grow their local business. • conducting a cell tower analysis to see the value of the current cell tower the City owns; • ensuring that branding is consistent with new logos; • increasing Lehi Area Chamber Contribution to \$5,000 to upgrade membership to a premier sponsorship; and • adding an additional Natural Gas Tap (bonded for this funding).
6	Youth Council	The City would like to increase the budget and scholarship for the City's Youth Council. This budget increases the budget from \$2,000 to \$5,000 (this increase will also allow for an increase in the scholarships as well).
7	Public Safety	The City would like to see an increase in public safety by bolstering youth crime prevention (through the use of a safety resource officer and Communities that care). The City has also budgeted \$70,000 to match a potential grant for a \$700,000 ladder truck for fire safety. The City is also interested in having an EKG monitor. In addition, the City would like to see a defibrillator machine and oxygen tank in the City Seniors van.
8	Personnel	The City would like to have budgeted for a Cost of Living Adjustment (COLA) for its personnel. However, because of fiscal constraints a COLA adjustment was not proposed. This is the 3rd year that City personnel have gone without a COLA.
9	Budget Information	The City Council wanted to have a more full discussion, more information earlier, and clearer explanations in regards to budgetary items. As such, the City Administrator was able to provide documents tracking the changes made, with explanations of the changes made. The City Council also wanted a report on the financials from the Pony Express Days Rodeo.
10	Tickville Wash Cleanup	The Tickville Wash is included in the Storm Drain fund. The wash is a natural storm drainage channel that traverses the Ranches area in Eagle Mountain. The City would like to ensure that there is funds budgeted to clean the channel. The initial cleanup has begun.
11	Sustainability	City Personnel are currently looking into the potential use of Smart Metering which would allow the City to shape future demands on Electrical usage.

FY 2011-12 Guiding Priorities & Goals

Ranking	Description	Explanation/Analysis & Related Goals
12	Operations Efficiency	<p>The City would like to see an increase in their efficiency of operations by:</p> <ul style="list-style-type: none"> • looking into GIS Improvement; • performing an audit of operations; • develop a fleet plan particularly for the Fire vehicles fund (see public safety discussion of Fire Grant); • evaluating current records management; • moving to an electronic elections (this was not included into this FY budget); • updating the City’s illustrated master plan; • conducting a water system analysis to recognize how the system operates and ensures that the City is able to get water to everyone while maintaining sufficient water reserves; and • reviewing the City’s Website service & budgeting for software upgrades to bring the city’s system up to date.
13	Facilities Development	<p>The City would like to increase their efficiency by building and developing helpful facilities for the community, which includes but are not limited to:</p> <ul style="list-style-type: none"> • an electrical substation • a new gas tap • an energy building • 138 KV Line (Electrical Distribution Redundancy) • Mid-Valley Park • Smith Ranch Park • Sweetwater Trail • Plumb Creek Turn Lane • SWCA Environmental Consultant Surveys

Conclusion: To Sustain Growth and Encourage Necessary Development

With an estimated population of 23,000 residents, our community continues to expand and flourish. This FY 2011-12 budget addresses the needs of Eagle Mountain City while considering the impact the year’s economic fluctuations have had on all areas of City operations. Continued growth in the residential sector of the City requires growth in public infrastructure, and in economic development efforts. The budget’s focus remains on addressing the variety of needs of the City at the current point in its growth. Addressing improvements in utilities, roads, parks, and other infrastructure areas—while improving the City’s efficiency and performance in rendering services—remain top priorities in the budget. We present a balanced budget for Fiscal Year 2011-12 that

meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2011-12 is \$43.8 million with \$8.7 million for General Fund operations. Currently, there are no proposed tax or utility rate increases proposed other than those that are not under the control of the City of Eagle Mountain. Based on the current numbers of the budget, we feel that service provided to residents will be maintained or increased at the current tax rates. After much consideration of revenue sources and forecasts for future revenues, I believe the budget expenditures will be funded within the scope of anticipated revenues. The budget as presented will continue to provide highest levels of service and meet the needs of citizens and visitors of the City of Eagle Mountain while respecting the current and potential fiscal constraints.

Budget in Review

FY 2011 (July 1, 2010 – June 30, 2011) Budget in Review

The following section contains a brief description of significant items accomplished under the FY 2010-11 Budget, and a list of amendments made to the FY 2010-11 Budget following its initial approval and passage.

Significant Accomplishments

In FY 2010-11, Eagle Mountain City was able to accomplish the following significant items under the defined priorities:

- **Economic Development:** Eagle Mountain was able to open an innovative business incubator with six tenants. The business incubator will allow the City to grow business within the City. The City also held its 2nd Annual Economic Development Golf Tournament. This tournament was self-sustained, and paid for through contributions.
- **Park Improvements:** Eagle Mountain was able to finish the first phase of Smith Ranch Park, along with a special needs playground to provide additional resources for families with special needs children. A splash pad was also opened at Nolan Park to give city families an additional recreational opportunity.
- **Improved Transportation:** There has been continued improvements to City streets. Improvements to Porters Crossing, Pony Express Parkway have been ongoing during this FY. The City was also able to secure funds for the widening of SR 73 from Saratoga Springs to Ranches Parkway.
- **Library:** The City was also able to increase the size and resources of the City Library. These improvements include software updates, bookshelves, special programs, and extra computers.

Budget Amendments to FY 2010-11

Presented below are the amendments made to the FY 2010-11 budget following the initial approval and passage of the budget. Each amendment is listed according to fund and line item, and included the original amount budgeted for, the amended budget amount, and the difference between the two amounts.

GENERAL FUND

Total General Fund amended is \$527,626 (\$184,026 from General Government, \$133,600 from Community Development, \$160,000 from Public Safety, and \$50,000.00 from Streets & Roads). These amended amounts will be covered by revenue of \$527,626 from multiple sources (as listed below in each section).

Budget Amendments

General Government:

A total increase of \$184,026 will be amended for Fiscal Year 2011 in the General Government. Some of the revenue sources for this amendment will be increased Sales Tax Revenue (\$25,000) as well as Use of Fund Balance of \$172,126.

- **Administration Salaries Part-time/Permanent:** There was no original budget amount; the amended amount is \$30,000. This occurred because the budget for the Management Interns were never made and placed in the correct line item.
- **Administration Overtime:** There was no original budget amount; the amended amount is \$10,000. This occurred due to unforeseen overtime hours that cover and support special events in the community.
- **Administration Federal Insurance Contributions Act (FICA) Tax:** Original budget amount was \$1,161; the amended budget amount will now be \$6,000 making a difference of \$4,839.
- **Administration Travel & Training:** Original budget amount was \$11,500; the amended budget amount will now be \$16,000 making a difference of \$4,500.
- **Utility Salaries:** Original budget amount was \$116,813; the amended amount will now be 140,000 making a difference of \$23,187. This occurred due to a person in the department being coded incorrectly, which has since been corrected.
- **Utility Overtime:** There was no original budget amount; the amended budget amount is \$2,500.
- **Utility Mailing/Printing:** Original budget amount was \$60,000; the amended budget will now be \$85,000 making a difference of \$25,000. This occurred due to an increase in the number of mail outs and special flyers to residents.
- **Employee Activities:** Original budget amount was \$2,500; the amended budget amount will now be \$7,000 making a difference of \$4,500.
- **Equipment Supplies & Maintenance:** Original budget amount was \$5,000; the amended budget amount will now be \$14,000 making a difference of \$9,000.
- **Building/Grounds & Maintenance:** Original budget amount was \$19,000; the amended budget amount will now be \$26,000 making a difference of \$7,000.
- **Computer Software:** Original budget amount was \$127,500; the amended budget amount will now be \$160,000 making a difference of \$32,500. This occurred due to the maintenance of computers, servers, and phones (Verizon).
- **Insurance/Surety Bonds:** Original budget amount was \$75,000; the amended budget amount will now be \$106,000 making a difference of \$31,000.

Budget in Review

Community Development:

A total increase of \$130,000 will be amended for Fiscal Year 2011 in Community Development. The revenue sources for this amendment include transfers from Electricity (\$109,000) and transfers from Sewer (\$18,400).

- **Marketing Tools:** Original budget amount was \$80,000; the amended budget amount will now be \$90,000 making a difference of \$10,000.
- **Sports Overtime:** There was no original budget amount; the amended budget amount is \$10,000.00.
- **Special Events:** Original budget amount was \$285,000; the amended budget will now be \$395,000 making a difference of \$110,000. This occurred due to special events costing more.
- **Youth Council:** There was no original budget amount; the amended budget amount is \$3,600.

Public Safety:

A total increase of \$160,000 will be amended for Fiscal Year 2011 in Public Safety. The revenue sources for this amendment include increased Property Tax Revenue (\$60,000) and transfer from Gas Fees (\$109,000).

- **Police Contract Services:** Original budget amount was \$1,800,000; the amended budget amount will now be \$1,910,000 making a difference of \$110,000. This occurred due to increased overtime with the Sheriff County and reduced court fees.
- **Fire Equipment Supplies/Maintenance:** There was no original budget amount; the amended budget amount is \$30,000. This occurred due to equipment/maintenance being under budgeted.
- **Ambulance Equipment Supplies/Maintenance:** Original budget amount was \$8,000; the amended budget amount will now be \$28,000 making a difference of \$20,000. This occurred due to equipment/maintenance being under budgeted.

Streets & Roads:

A total increase of \$50,000.00 will be amended for Fiscal Year 2011 in Streets & Roads. The revenue source for this amendment is the Class B&C Road Fund (\$6,500) and transfers from Water Fees (\$27,600).

- **Snow Removal:** Original budget amount was \$50,000; the amended budget amount will now be \$56,500 making a difference of \$6,500.
- **Park Salaries:** Original budget amount was \$129,719; the amended budget amount will now be \$145,719 making a difference of \$16,000..

Budget Amendments

- Overtime:** There was no original budget amount; the amended budget amount is \$20,000. This occurred due to overtime hours covering city and special events.
- Parks/Trails Maintenance:** Original budget amount was \$15,000; the amended budget amount will now be \$22,500 making a difference of \$7,500.

IMPACT FEE FUND:

Total Impact Fee Budget Amendments amount to \$128,740. The revenue source for the amendments includes multiple Paid Reimbursement Agreements from Collected Impact Fees: Water Impact Fee (\$27,327), Electric Impact Fee (\$11,043), Parks/Trails Impact Fee (\$17,870), and Transportation Impact Fee (\$72,500).

Impact Fee Reimbursements:

A total increase of \$128,740 will be amended for Fiscal Year 2011 in Impact Fee Reimbursements.

- Water Impact Fee:** Original budget amount was \$129,823; the amended budget amount is \$157,150 making a difference of \$27,327.
- Electric Impact Fee:** Original budget amount was \$8,957; the amended budget amount is \$20,000 making a difference of \$11,043.
- Parks/Trails Impact Fee:** Original budget amount was \$14,630; the amended budget amount is \$32,500 making a difference of \$17,870.
- Transportation Impact Fee:** There was no original budgeted amount; amended amount is \$72,500.

CAPITAL PROJECTS FUND:

A total increase of \$525,000 will be amended for Fiscal Year 2011 in the Capital Projects Fund. The revenue sources for this amendment will be the General Fund-Capital Projects Balance (\$340,000), Water Fund Balance (\$125,000.00), and the Sewer Fund (\$60,000.00).

- General Fund:** The Capital Projects Balance (\$340,000) acted as the revenue source for the following projects:
- Ranches Parkway:** There was no original budgeted amount; amended budget amount is \$100,000.
- Splash Pad:** There was no original amount; amended budget amount is \$200,000.
- Land and Rights of Way:** There was no original budgeted amount; amended budget amount is \$40,000.
- Water Fund:** The Water Fund Balance (\$125,000) acted as the revenue source for the following projects:
- Tank #5:** There was no original budgeted amount; amended budget amount is \$5,000.

Budget in Review

Capital Projects Funds (continued)

- Well #5:** There was no original budget amount; amended budget amount is \$120,000.00.
- Sewer Fund:** The Sewer Fund Balance (\$60,000) acted as the revenue source for the following project:
- Sewer Treatment Plant:** There was no original budgeted amount, amended budget amount is \$60,000.

ENTERPRISE FUNDS:

A total increase of \$513,792 will be amended for the Enterprise Funds. These amended amounts will be covered by existing revenues or existing fund balances in each respective fund listed below.

Water Fund:

- Building & Grounds Maintenance:** Original budget amount was \$2,500; the amended budget will now be \$65,000 making a difference of \$62,500. This occurred due to unanticipated repairs to Well #4.

Sewer Fund:

- Salaries Full-time:** Original budget amount was \$217,708; the amended budget amount will now be \$245,000 making a difference of \$27,292.
- Equipment Supplies & Maintenance:** Original budget amount was \$60,000; the amended budget will now be \$75,000 making a difference of \$15,000.
- Timpanogos Special Service District (TSSD) Services:** Original budget amount was \$490,000; the amended budget amount will now be \$600,000 making a difference of \$110,000. This occurred due to the increase in TSSD fees and rates.

Electric Fund:

- Transfer to General Fund:** Original budget amount was \$436,000; the amended budget amount will now be \$545,000 making a difference of \$109,000. Along with the Gas Fund transfer, this occurred to cover higher General Fund costs.

Gas Fund:

- Transfer to General Fund:** Original budget amount was \$392,000; the amended budget amount will now be \$501,000 making a difference of \$109,000. Along with the Electric Fund transfer, this occurred to cover high General Fund costs.

Fleet Fund:

- Vehicle Fuel:** Original budget amount was \$64,000; the amended budget amount will now be \$90,000 making a difference of \$26,000. This occurred due to the rising cost of fuel.

Golf Course:

- Pumps and Wells:** There was no original budget amount; amended budget amount is \$55,000. This occurred due to repair on The Ranches Golf Course pump.

DEBT SERVICE FUND:

A total increase of \$643,000 will be amended for Fiscal Year 2011 in the Debt Service Fund. The revenue sources for this amendment will be reimbursement from their respective fund balance: Gas/Electric Debt Service Fund (\$4,000), Sid 98-1 Debt Service (\$12,000), and the Sid 2000-1 Debt Service (\$627,000).

Gas/Electric Debt Service

- Paying Agent Fee:** Original budget amount was \$5,000; amended budget amount will now be \$9,000 making a difference of \$4,000.

Sid 98-1 Debt Service

- Miscellaneous Expenses (property taxes-donated land):** There was no original budget amount; amended budget amount is \$12,000.

Sid 2000-1 Debt Service

- Principal:** Original budget amount was \$125,000; amended budget amount will now be \$710,000 making a difference of \$585,000. This occurred because of the bond call.
- Paying Agent Fee:** Original budget amount was \$1,500.00; amended budget amount is \$11,500.00 making a difference of \$10,000.00. This occurred because of the costs for arbitrage rebate calculations.
- Attorney Fees:** There was no original budget; amended budget amount is \$20,000.
- Miscellaneous Expenses (property taxes-donated land):** There was no original budget; amended budget amount is \$12,000.

Strategic Planning

Strategic Planning

Last year, Eagle Mountain City redefined their image and rebranded a new logo and design. As part of this rebranding, the City decided to implement the strategic plan in association with the FY 2010-11 budget. This plan is designed to give a common direction to the city staff as they fulfill the Mayor's and City Council's vision for an improved Eagle Mountain City. Committed to its community by increasing transparency, accountability, learning and improving, the City is taking a proactive approach in preparing for a better future. The strategic plan has been extended to this FY 2011-12 budget.

The Strategic Plan is a long-range plan that identifies the overall mission of the City linked to departmental goals and objectives to accomplish the stated mission. It is a plan that simply outlines the priorities of the City and to give citizens an idea of what long-term goals and plans are. The purpose of this plan is to illustrate how the City will deal with major issues facing our community.

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

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

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

The City's plan and goals developed within the Strategic Plan are presented in the Five-Year City Plan included below.

Five-Year City Plan

Each year City officials collaborate on projects and initiatives that meet the City's goals and residents' needs. With the City's growth trends, it is important to have plans for more than today. Eagle Mountain City maintains a 5-year and 10-year plan, which guides City officials and preserves the vision of the City's Master Plan. Some of the City's major initiatives include the following:

City Master Plan: Eagle Mountain is in the process of updating its master plan, primarily to accommodate the city's rapid growth. Since 2000, Eagle Mountain's population has increased from 2,157 to the current approximately 22,500 residents, and is expected to increase another 10% over the next several years. In efforts to reduce the negative impacts of rapid growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's

Five-Year City Plan

Five-Year City Plan (continued)

updated plan focuses on Transportation, Economic Growth, Utility Improvements, Recreation, and City Organization.

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

The next priority to be addressed by the new master plan is commercial development. Currently, there are very few businesses located in Eagle Mountain, forcing our citizens to commute for work, play, and shopping. This situation not only puts a tremendous strain on the transportation infrastructure, it also costs Eagle Mountain City thousands of dollars each year in lost sales tax revenue. Eagle Mountain's Economic Development Department is working with the City's elected officials, City administrators, and developers in order to attract businesses to Eagle Mountain. A strong marketing campaign will be in process for several years, which emphasizes the attractiveness of Eagle Mountain to renewable energy and high technology businesses. Our City is already seeing benefits from the added emphasis on economic development, with a new business incubator program recently launched at the end of the FY 2010-11.

Another high priority for the citizens of Eagle Mountain is the creation and improvement of City parks and trails. City officials and planners are actively working on improving park sites, securing funds to build and maintain new and existing parks, and partnering with state agencies to provide more walking/biking trails. In addition, the City is working to increase its open green space as well as diversify the recreation available with designated All Terrain Vehicle and Off- Highway Vehicle spaces.

City Personnel: Since the city's incorporation, Eagle Mountain City's staff has been increasing in order to provide necessary services to the public. The City currently employs 76.47 full-time employees, making it one of the largest employers in the City. The City requires a large number of workers to accomplish the wide variety of services provided to the community, such as Utilities/Public Works (Water, Electric, Sewer, Natural Gas), Parks and Recreation (Youth Sports Programs, Park maintenance, Irrigation services, General City maintenance), City Planning, Building (building permits, plan inspections), Fire, Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

All of these services are made possible by the hard work and dedication of City employees. To meet the growing community's needs, the City is constantly searching for high-quality employees to fill positions as they become available, or as grants are received to fund additional positions. One major concern is that the City has been unable to budget for a Cost of Living Adjustment over three fiscal years. A more detailed overview of Eagle Mountain's personnel can be found in the Personnel Summary section of the budget document.

2011 GFOA Award

The Government Finance Officers Association (GFOA) of the United States and Canada issues an annual Distinguished Budget Presentation Award to entities who publish a budget that meets or exceeds program criteria as a policy document, communications device, operations guide, and financial plan. Eagle Mountain City received this award for the 2010 – 2011 fiscal year and believes the current budget is also worthy of this distinction.





Section II

EAGLE
MOUNTAIN

Financial Structure, Policy, and Process

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2011-2012 Staffing Changes

The 2011-2012 Budget includes no additional funding for personnel increases within the City. Though staffing levels are very lean, the City is confident that it can provide the same service quality levels.

Personnel Trends

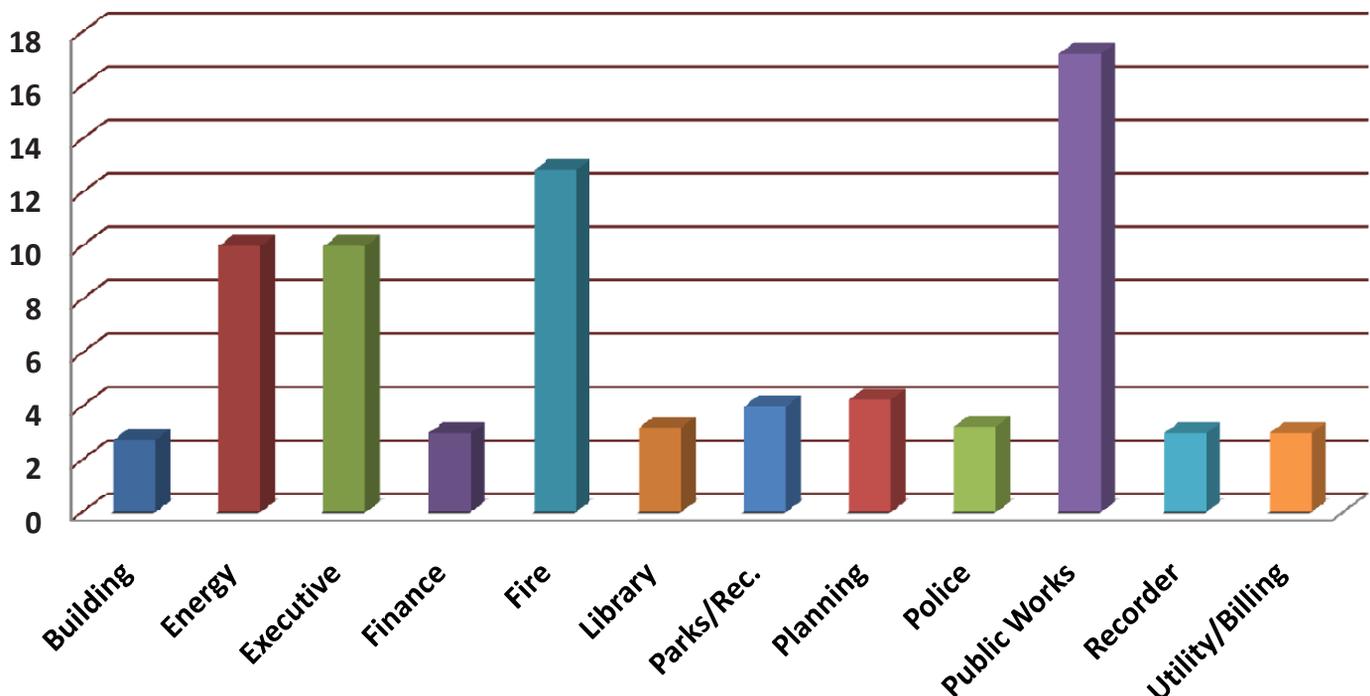
As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. However, in FY2011, Eagle Mountain decreased its workforce the equivalent of 5.06 FTEs.

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

Personnel Summary

Eagle Mountain City's workforce is divided between 12 different departments, with several separate sub-departments. For the FY 2011-2012, the majority of employees (22%) are housed within the Public Works (21%), Fire (17%), and Energy (15%) departments. Of the remaining departments, the Executive Department is the largest. The Library is the smallest department, employing only 4% of total City FTEs.

Employees by Department



Personnel

Notable Staffing Changes

Several positions were voluntarily vacated then eliminated from Eagle Mountain City's workforce in FY2011. This reduction in force allowed the City to reduce expenses related to Personnel Services. The staffing changes from 2011-2012 were:

- **Executive Department:** Increased slightly by 0.34 FTE as the *Public Information Director* role transitioned into a full time position (from 0.66 FTE to 1.00 FTE).
- **Building Department:** Reduced department size by 50% or 2.75 FTEs. The *Building Clerk* position was eliminated, the *Plans Examiner* was reduced to 0.25 FTE and combined with the *Code Enforcement Officer* (0.75 FTE) position part-time in the Planning department, and a *Building Inspector* was terminated (1.00 FTE).
- **Fire Department:** Decreased by 2.0 FTEs as two full time fire fighters voluntarily left the department and their positions were not re-filled.
- **Library:** Decreased by 0.40 FTEs as the *Children's Librarian* voluntarily left the department and their position was not re-filled.
- **Planning:** Decreased by 0.25 FTEs as the old *Code Enforcement Officer* retires this FY 2012, the position will be absorbed by the *Plans Examiner* from the Building department part-time (0.75 FTE).

Personnel Summary Table

Department	Title	2009	2010	2011	2012
Building	Executive Building Assistant	1	1	0.5	0.5
Building	Lead Building Inspector	1	1	1	1
Building	Building Inspector	2	1	1	0
Building	Chief Building Official	1	1	1	1
Building	Building Clerk	1	1	1	0
Building	Building Inspector/Plans Examiner	1	1	1	0.25
Energy	Natural Gas Technician	2	1	1	1
Energy	Natural Gas Supervisor	1	1	1	1
Energy	Energy Director	1	1	1	1
Energy	Journeyman Lineman	3	3	3	3
Energy	Energy Office Mgr	1	1	1	1
Energy	Apprentice Linemen	0	0	0	0
Energy	Automation/Metering Supervisor	1	1	1	1
Energy	Meter Reader	2	2	2	2
Executive	Executive Assistant	1	1	1	1
Executive	Administrative/Special Events Assist	0	1	1	1
Executive	City Administrator	1	1	1	1
Executive	Custodian	1	1	1	1
Executive	Community Relations Coordinator	0.6	0.6	0.6	1
Executive	Assistant City Administrator	1	1	1	1
Executive	Management Analyst	1	1	1	1
Executive	HR Coordinator	1	1	1	1
Executive	Executive Receptionist	1	1	1	1
Executive	Management Assistant/Analyst	0	0	1	1
Finance	Finance Director	1	1	1	1
Finance	Senior Accountant	1	1	1	1
Finance	Accounting Clerk III	1	1	1	1
Fire	Fire Chief	1	1	1	1
Fire	PT Firefighter/Paramedic	3.59	3.59	3.59	3.59
Fire	Firefighter/Paramedic	12	12	12	10
Library	Asst. Librarian	0.5	0.5	0.5	0.5
Library	Librarian	0.75	0.75	1	1
Library	Library Technician	0.66		2.17	1.77
Parks	Parks Laborer	3	3	2	2
Parks	Irrigation Technician	1	1	1	1
Parks	Parks Foreman	1	1	1	1
Planning	Planning Director	1	1	1	1
Planning	Senior Planner	2	1	1	1
Planning	Planning Coordinator	1	1	0.5	0.5
Planning	Code Enforcement Officer	1	1	1	0.75
Police	Crossing Guard	4.02	3.248	3.248	3.248
Public Works	Public Works Office Manager	1	1	1	1
Public Works	Engineering Assistant	1	1	1	1
Public Works	Wastewater Foreman	1	1	1	1
Public Works	Wastewater Technician	4	4	4	4
Public Works	Streets/Park Supervisor	1	1	1	1
Public Works	Water Technician I	2	2	2	2
Public Works	Blue Stake Locator	1	1	1	1
Public Works	Streets Maintenance	3	3	3	3
Public Works	Utility Inspector	2	2	2	2
Public Works	Public Works Director	1	1	1	1
Public Works	Water Foreman	1	1	1	1
Public Works	Assistant Public Works Director	2	2	2	2
Recorder	City Recorder	1	1	1	1
Recorder	Deputy Recorder	2	2	2	2
Utility	Utility/Billing Clerk I - Receptionist	1	1	1	1
Utility	Utility/Billing Clerk II	1	1	1	1
Utility	Utility/Billing Clerk III	1	1	1	1
Utility	Utility/Billing Clerk III	1	1	1	1
TOTAL FTE		88.12	84.69	81.53	76.47

Organization Chart

CITIZENS OF EAGLE MOUNTAIN



Fund Descriptions

Eagle Mountain City utilizes five fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. These funds are: General, Debt Service, Capital Facilities, Enterprise, and Internal Service. The following section contains an overview of each individual major fund. A detailed explanation of each major fund is found in corresponding Fund sections—located throughout this budget document. These detailed sections contain a summary sheet which enumerates the total expenditures, total revenues, and difference between the expenditures and revenues (including any fund balance if applicable). These summary sheets identify the financial solvency of the fund.

A graphic overview of the budgetary fund structure—depicting revenue sources, sub-accounts, and fund uses—is also included and located at the end of this section.

General Fund

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

As the City’s primary operating fund, expenditures for public purposes may be made from cash held in the General Fund 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 that the City maintain a balanced budget for the General Fund.

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. It is the City’s fiscal policy to maintain a fund balance to guard its citizens against service disruption in the event of unexpected natural or man-made disasters. A fund balance also limits financial strains regarding unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.

By state law the City can only maintain a fund balance of 18% of the General Fund’s total estimated revenue and must maintain a fund balance of above 5%. The city, however, strives as a goal to maintain a 10% fund balance in the General Fund.

Debt Service Fund

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to the residents. These funds account for the accumulation of resources for the payment of the City’s debt obligations. The Section 7 Debt Service Funds contains a detail account of the debt service obligations. The debt service funds are most exclusively enterprise funds and special area assessment SID or SAA funds. Currently, the City carries no general obligation debt.

Special Revenue Fund

The City has a Special Revenue Fund that is supported by impact fees. The Budget Committee has omitted this fund from the budget document because impact fees are unstable revenue sources that makes it difficult to budget for. Revenues from impact fees are utilized when they are received, but are not budgeted because of its uncertainty from year to year.

Fund Descriptions

Capital Facilities Fund

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

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

Enterprise/Utility Fund

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

At the end of each fiscal year an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting Standard Board) the auditor depreciates the City's utility infrastructure assets according to a replacement schedule.

The depreciation on the utility system represents a large sum of money. The City is not able to absorb the depreciation expense within the Water and Sewer budgets and show a profit; for this reason the City does not budget for depreciation expenses. Consequently, at some point in time the City may need to borrow funds in order to replace municipal assets when the useful life of the utility infrastructure has been utilized. All the enterprise funds cover the costs associated with the operational expenses.

Internal Service Fund

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

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

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 	General Fund	<ul style="list-style-type: none"> • Administration • Ambulance • Attorney • Building • Economic Development • Engineering • Finance • Fire • Legislative • Library • Non-Departmental • Parks • Planning • Police • Records • Recreation • Special Events • Streets & Roads • Utility Billing • Youth Council 	<ul style="list-style-type: none"> • Capital • General Operations • Inter-fund Contributions
<ul style="list-style-type: none"> • Impact Fees 	Special Revenue Fund	<ul style="list-style-type: none"> • Electric Impact Fee • Parks & Trail Impact Fee • Public Safety 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
<ul style="list-style-type: none"> • Equity Buy In • Interest Earnings • Special Assessments • Transfers from General Fund • Transfers from Utility Fund 	Debt Service Fund	<ul style="list-style-type: none"> • 2000-1 SID • 2005 A (98-1 SID) • Gas & Electric Bond • Road Bond • Water & Sewer Bond 	<ul style="list-style-type: none"> • Bond Principal • Interest Payments
<ul style="list-style-type: none"> • Transfers from General Fund • Transfers from Special Revenues Fund 	Capital Facilities Fund	<ul style="list-style-type: none"> • Gas & Electric • Parks • Road • Sewer • Water 	<ul style="list-style-type: none"> • Construction of Capital Facilities
<ul style="list-style-type: none"> • Connection Fees • Interest Earnings • Utility Billing (User Fees) 	Enterprise/Utility Fund	<ul style="list-style-type: none"> • Electrical • Golf Course • Natural Gas • Solid Waste • Storm Drain • Water Sewer 	<ul style="list-style-type: none"> • Provision of Utility Services
<ul style="list-style-type: none"> • Transfers from Enterprise/Utility and General Funds 	Internal Service Fund	<ul style="list-style-type: none"> • Fire Vehicle Fleet • General Vehicle Fleet 	<ul style="list-style-type: none"> • Vehicle Acquisition & Maintenance

Basis of Budgeting

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

Budgeting vs. Accounting Basis

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

Accounting Basis

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

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

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

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:

- 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; and
- providing continuity over time as changes to elected officials and personnel 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 maintain all fund balances within the limits required by Utah state statute.

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

General Budget Policies

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

- **Receive citizen input** to meet both the existing and future needs of its residents.
- **Pursue economy and efficiency** in providing basic services. City services should not cost more than similar services provided by private industry.
- **Create generational fairness** so that each generation of taxpayers should pay its own fair share of the long range cost of City services.
- **Adopt a balanced budget** in the General Fund accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will usually not increase property taxes unless: (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; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.

Financial Policies

General Budget Policies (continued)

- **Maintain and replace equipment and capital facilities.**
- **Maintain market rates of pay to its employees**, which include both salary and benefits.
- **Charge enterprise funds payment for services provided by the General Fund.** 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:

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

Expenditure Policies

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

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

Financial Policies

Debt Policies

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

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

Capital Facilities Policies

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

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

Reporting Policies

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

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

Accounting Policies

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

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

Budget Process

The City's annual budget process requires the cooperation and teamwork of various groups and individuals for *preparation, review, and adoption*. The following paragraphs provide a concise narrative description of the budget process. A summary of this process is outlined in the *Budget Calendar* following this section.

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*. These requirements are outlined in the section following the *Budget Calendar*.

Beginning in December, the Budget Committee (comprised of the Mayor, City Administrator, Management Analyst, and Treasurer) meet to discuss the financial status of the City. During this time, the Committee considers the priorities of the City and reviews the budget process. In mid-January, the Committee distributes workbooks to the various Fund Managers, who have the responsibility of insuring that fund expenditures are within budget appropriations.

Near the beginning of February, the City holds a Council retreat to discuss the goals of the budget. During this time, the Mayor meets with the City Council to discuss thoughts, goals, and ideas related to the budget before a draft is prepared.

In mid-February, Fund Managers and Department Heads submit fund narratives, employee/capital outlay requests, line items, and capital facility budgets to the Budget Committee. Fund Managers then meet with the Budget Committee to prepare a draft by the end of March. The Mayor then distributes this proposed budget to the City Council for review by the beginning of April.

Review

During April, the City Council holds work sessions to review, consider, and finalize the proposed budget for distribution to the Public in the beginning of May. At this time, the Council holds a public hearing and departments are presented with the proposed budget. Through May and the beginning of June, the Mayor and Council seek public input and make necessary changes to the budget to prepare for final adoption.

Adoption

Following review, the proposed final budget is made publicly available and a final public hearing is held in June. At this time, the budget is once again considered by the City Council, amended if necessary, and adopted as the final budget for the following fiscal year.

Amendments

Following adoption of the final budget, the City Council can make some amendments as allowed under State law. The Budget Committee may assist in the amendment process by making recommendations to the Council on proposed amendments. In some cases, such as proposed appropriation increases in a governmental fund, a public hearing must be held.

Budget Calendar

The City's 2012 fiscal year begins on July 1, 2011 and ends one year later on June 30, 2012. Therefore, this budget is referred to as the *Fiscal Year 2012 (i.e. July 2011 – June 2012) 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 10 a.m. – 12 noon 3 p.m. – 5 p.m.	Financial Status Meeting with Budget Committee Begin by distributing fund manager workbooks in mid-January	REVIEW <ul style="list-style-type: none"> • City Priority/Balancing Guidelines • Budgeted reduction process/Dept. participation • Use of Fund Balance • Set-asides and assumptions • Balancing Options • Current and forecast revenue
TBD 2011	Council Retreat: Meet with council to discuss goal for budget.	Council members/Mayor and invited to share thoughts, ideas, and goals with the Budget Committee before budget draft is completed.
February 17, 2011	Fund Manager/Department Head Assignment Due	Return via mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Item • Capital Facility Budget
February 24, 2011	Fund Managers begin meeting with Budget Committee	* Meetings scheduled for each Thursday until March 10th.
March 24, 2011	Draft Budget Completed	
March 29, 2011	Distribution to council	Proposed budget delivered to Council
March 31, 2011	City Council Preliminary Budget Review	<ul style="list-style-type: none"> • Updated Revenue Review • Updated Department Heads
April Additional Meetings TBD by Council	Final Council Approval of Draft Schedule for April 19, 2011	Meeting held at work session of Council Mgr.
May 3, 2011	Distribution to Public	Proposed budget delivered
May 3, 2011	Public Hearing	Dept. presentation of Proposed Budget
June 21, 2011	Final Public Hearing	Adoption of Proposed 2011 – 2012 Budget

Note: The 2011 – 2012 Budget Calendar complies with the requirements outlined in the Utah State Code. A summary of the State Code requirements for adopting the budget is summarized on the following page.

Utah State Code Requirements

The following information summarizes the State Code requirements that the City must adhere to in preparing and adopting the budget:

Budget Preparation and Adoption

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

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

Budget Changes

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



Section III

EAGLE
MOUNTAIN

Financial Summaries

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Financial Summaries

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's total adopted budget for FY 2011-2012 is \$43,816,582. The following table summarizes the FY 2011-12 budget by major fund type—in comparison with that of the previous two fiscal years.

Budget Summary by Fund Type				
Fund	FY 2010	FY 2011	FY 2012	% Change
General	8,465,693	8,294,910	8,782,834	5.88%
Capital Projects	6,298,796	1,073,339	12,500,800	1064.66%
Enterprise	14,368,688	16,829,722	18,025,208	7.10%
Debt Service	3,865,966	2,418,372	4,157,156	71.90%
Internal Service	2,033,936	416,532	350,584	-15.83%
Total	35,033,079	29,032,875	43,816,582	50.92%

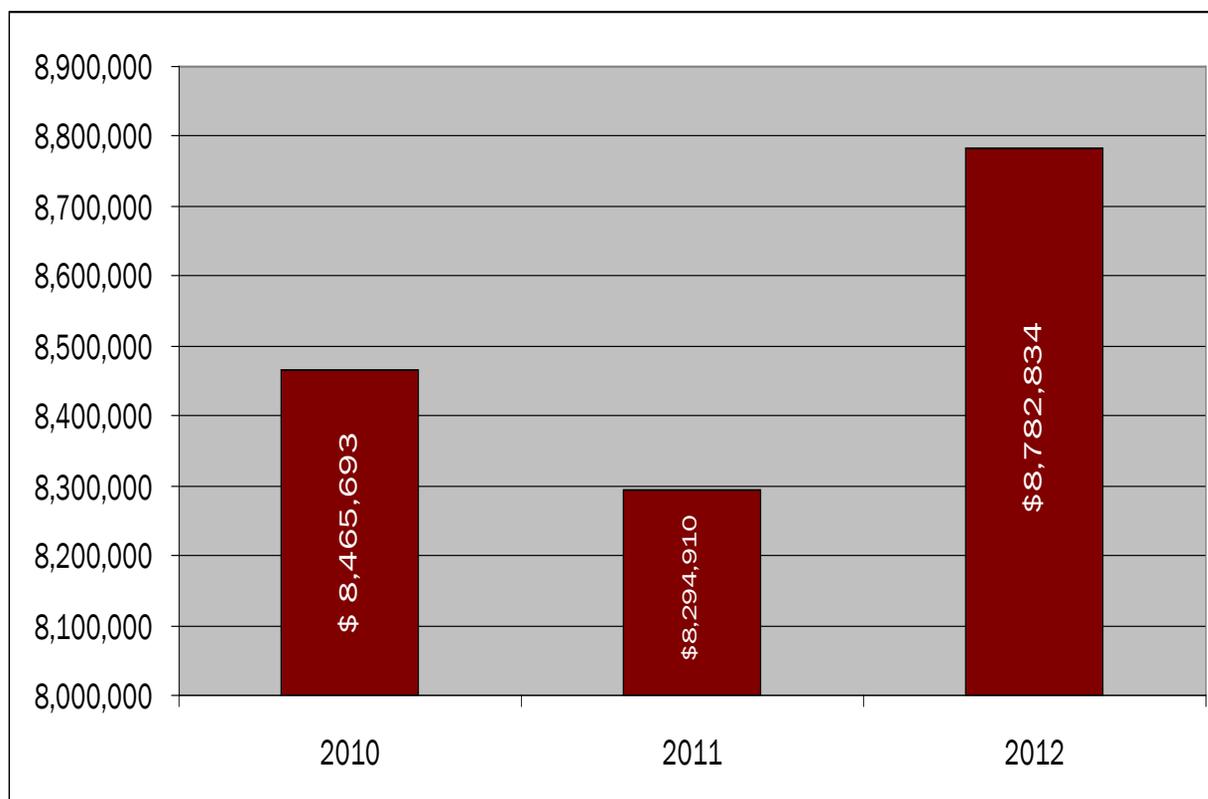
**Beginning and ending fund balances are made available for those funds to which they are applicable*

Significant budget items in the various funds include:

General Fund:

Total General Fund Expenditures

General Fund expenditures will increase in FY2011-12 by about 5.88% from \$8.29 million in FY 2010-11 to \$8.78 million. The increase is primarily due to increases in the materials, supplies, and services category.



Capital Projects Fund:

For FY 2011-12, Capital Projects expenditures are expected to increase approximately 1064.66% to \$12,500,800 from the projected FY 2010-11 \$1,073,339 expenditures. This increase is due in most part to Capital Project expenditures in the Electric Utility for the following major expenses:

- \$5.5 million for 138 KV line (Electrical Distribution Redundancy)
- \$4.5 million for new electric substation (deferred from FY2010-11 Budget)

The purpose of these capital projects is to ensure that the City has the capacity to handle citizen usage, increased commercial activity, and to protect the City in the case of a power outage.

Enterprise Fund:

In general, the City's Enterprise Funds have seen a gradual increase from previous years as the City continues to grow. Enterprise fund expenditures are expected to increase by 7.1% from \$16.8 million to \$18 million. These increases are most likely associated with increased expenditures in the water, storm drain, and solid waste enterprise funds.

Debt Service:

In regards to the Debt Service fund, the city has approved expenditures in the amount of \$4,157,156. This represents a 71.9% increase from the previous year's \$2,418,372 expected expenditures. The increase in expenditures is due to the City bonding for a 138KV line and electrical sub-station. As with capital projects, this bond is for the purpose of increasing the City's electrical capacity—for residential needs and commercial growth within the City.

Internal Service:

The Internal Service fund has significantly seen a decrease within the last three years as the City strives to spend more conservatively during the current economic conditions. The City aims to focus funds mainly on maintenance and fuel. Major vehicle purchasing is currently on hold as the City implemented internal budget concessions to save money. Internal Service funds are expected to decrease by 15.8% from \$416,532 to \$350,584.

Consolidated Financials

Three-Year Consolidated and Fund Financial Schedule

To assist in tracking changes in the City revenues and expenditures over several years, the following 3-year Consolidated & Fund Financial Schedules provides:

- a summary of major revenues and expenditures, as well as other financing sources and uses;
- to provide an overview of the total resources budgeted by Eagle Mountain City; and
- compares the projected revenues and planned expenditures for FY 2011-12 to the FY 2010 actuals, and the FY 2011 projections—as approved by the city council.

For purposes of comparison, the percent change from year to year is also included where available.

Capital Projects Funds

Capital Projects Funds							
Gas & Electric							
REVENUES	2010 Actuals	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actuals	2011 Projected	2012 Proposed
Transfer in from the General Fund				Electric Projects	281,400	54,745	11,023,969
Transfer In from Electric Utility Fund		1,584,500	325,000	Gas Projects			1,000,000
Transfer In from Gas Utility Fund				Expenditure Total:	281,400	55,129	12,075,000
Bond Proceeds- Gas & Electric Constr.		45,000,000	11,000,000	Percent Change		-80%	21803%
Electric Fund Balance		750,000	750,000				
Grant Revenue		250,000					
Gas and Electric Bond							
Revenue Total:	-	47,584,500	12,075,000				
Percent Change			-75%				

Water							
REVENUES	2010 Actuals	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actuals	2011 Projected	2012 Proposed
Interest Earnings				Well #1 Upgrades			-
Transfer From Water Impact Fee Fund	2,248,444			Well #4	11,399		-
Transfer From Water Fund		100,000		Well #5	141,096	84,782	
Bond Proceeds				NSA Water System Upgrades-	26,371		
Developer Contribution for Test Wells				Tank #5	1,416,876	5,236	-
Grant for Water Re-use study		250,000		SSA PRV			-
Revenue Total:	2,248,444	350,000	-	Well #2			-
Percent Change		-84%	-100%	Tank #2			-
				Water Reuse study			-
				Well #5			-
				Sweetwater Storm Drain			-
				Expenditure Total:	1,595,742	90,018	-
				Percent Change		-94%	-100%

Sewer							
REVENUES	2010 Actuals	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actuals	2011 Projected	2012 Proposed
Bond Proceeds/Grant			-	Sewer Treatment Plant	4,169,092	-	-
Interest Earnings			-	South Service Trunk Line		-	-
Contributions from Developers	280,428			Capital Outlay(Land Purchase)		-	-
Transfer In from sewer utility fund			-	Expenditure Total:	4,169,092	-	-
Transfer from sewer impact fee fund			-	Percent Change		-100%	-
Revenue Total:	280,428		-				
Percent Change			-100%				

Consolidated Financials

General Fund-Capital Projects

General Fund Capital Projects							
REVENUES	2010 Actuals	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actuals	2011 Projected	2012 Proposed
UDOT Grant (sweetwater trail)		33,686		Streets			
EDI Federal Grant Proceeds				Ranches Parkway Project		62,517	
Dev. Agreement - Facilities	25,000			Appaloosa			
Interest Revenue	563	624		Bobby Wren Blvd. Construction			
Reimb. From Storm Water Impact Fee Fund	29,000			Eagle Mtn. Blvd. Chip Seal			
Reimb. From Transportation Impact Fee Fund	50,000			Eagle Mtn. Blvd. Slurry Seal			
Park Donations Restricted	3,000			Mt. Airey Blvd.			
Contributions From Developer				Other Road Projects (Rtne/Prvnt)			
Contributions - General				Plumb Creek Left Turn Lane			18,000
Stake Parks and Trails Grant Reimburs				Pony Express Parkway			
General fund capital projects fund bal		300,000	175,800	Porters Crossing			
Transfer from impact fee fund (Transp				Pulverize and Repave			
Transfer from impact fee fund (Parks)			250,000	Ranches Parkway Extension			
Transfer from impact fee fund (Pblc Sfty		50,000		Salt Pads			
Transfer from impact fee fund Strmwtr				Silverlake Storm Drain			
Reimbursement: impact fee fund (Parks)		300,000		Smith Ranch Road			
Revenue Total:	107,563	684,310	425,800	Parks			
Percent Change		536%	-38%	Bike Park			
				City Center Trails		81,850	55,000
				Eagle Point			
				Eagle Point Entrance	4,539	2,782	
				Garbage Containers- Equipment			
				Mid Valley Park		504,404	189,770
				Misc. Parks	12,000		40,000
				Mt. Airey Park	27,428		
				Mtn. View Entrance	27,436		
				Nolan Park			
				Overland Trails Park			
				Parks Capital Projects			
				Parks/Trails Improvement			
				Pioneer Park			
				Pony Express Park			
				Porters Crossing Central Island			
				Silverlake Amphitheater Storm Dra	15,952		
				Skate Park	26,882	7,537	
				Smith Ranch Park		39,101	61,030
				Sweetwater South Island			
				Sweetwater Trail	4,970		62,000
				Walden park			
				Walden park retention pond		23,720	
				Woods		5,362	
				Other GF Projects			
				Centex		5,208	
				Land and Rights of Way		39,056	
				Fire Station #2 (Expansion)	41,244		
				Fire Station #3			
				Land Purchase			
				Library Capital Project			
				Parks/Trails Study			
				Rodeo Equipment	92,112		
				Splash Pad		156,655	
				Expenditure Total:	252,563	928,192	425,800
				Percent Change		268%	-54%

Consolidated Financials

Debt Service Funds

Debt Service Funds							
2005 A (98-1) SID							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Assessments- Collected	132,225	198,736	563,714	Internal Services (Administration Fee)	19,000	20,000	20,000
Equity Buy-In/Impact Fee	71,610	21,495	15,000	Banking Fees		16	150
98-1 SID Equity Buy In Trans	57,456	20,856	14,000	Principal	112,000	315,000	518,000
98-1 SID Equity Buy In SW	6,552	2,255	2,000	Interest	94,250	87,250	67,564
98-1 SID Equity Buy In Power	30,195	12,397	9,000	Paying Agent Fee	16,338	10,249	15,000
98-1 SID Equity Buy In Water	47,762	17,066	12,000	Engineering Services			
Interest Income	4,845	3,912	5,000	SID 98-1 Construction Fund			
Interest Income- Special Assessments				Attorney Fees		12,283	
Bond Proceeds				Misc. Expenses			
Total Financing Sources:	350,645	276,717	620,714	Total Financing Uses:	241,588	444,798	620,714
Percent Change		-21%	124%	Percent Change		84%	40%

2000-1 SID							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Transfer In General Fund	-			Restructuring Costs	-		
Equity Buy In	-			Capital Projects	-		
Bond Proceeds (Fund Balance)	-			Internal Services (Administration Fee)	30,000		30,000
Assessments- Collected	520,833	710,564	476,896	Trfr to Road Cap Project Fund	277,129		
2000-1 SID Equity Buy In Water	120,153	51,672	30,000	Banking Fees	30	20	200
2000-1 Equity Buy In Transportation	142,252	62,201	35,000	Principal	111,000	770,618	166,000
2000-1 Equity Buy In Parks & Trails	56,730	23,842	13,000	Interest	357,638	380,160	343,696
Interest Earning	8,151	9,068	10,000	Paying Agent Fee	22,461	29,481	25,000
Interest Income- Special Assessment	-			Attorney Fees	-	16,528	
Total Financing Sources:	848,119	857,347	564,896	Engineering Services	-		
Percent Change		1%	-34%	Misc Contingency	-		
				Ranches PKWY/PNY Xpress PKWY	-		
				Other Bond Expense			
				Misc. - Expenses		12,301	
				Reimbursement of Equity Buy-in			
				Total Financing Uses:	798,258	1,209,108	564,896
				Percent Change		51%	-53%

Gas & Electric Revenue Bond							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Interest Earnings	2,033	3,136	5,000	Principal	580,000		715,000
Transfer In from Electric Fund	900,000	377,752	768,290	Interest	932,119		888,599
Transfer In from Gas Fund	845,000	348,694	832,310	Letter of Credit Fee	-		
Bond Proceeds-Capitalized Interest				Remarketing Fee	-		
Transfer in from Electric Impact Fee				Paying Agent Fee	2,000	8,945	2,000
				Restructuring Cost	-		
Total Financing Sources:	1,747,033	729,582	1,605,600	Total Financing Uses:	1,514,119	8,945	1,605,599
Percent Change		-58%	120%	Percent Change		-99%	17850%

Consolidated Financials

Water & Sewer Revenue Bond

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Transfer In from Water Fund	560,916	291,338	414,918	Principal	340,000	280,000	290,000
Transfer In from Sewer Fund	497,670	330,996	550,008	Interest	763,307	415,159	749,926
Bond Proceeds-Capitalized Interest	-			Transfer to Water Fund Operations	-		
Interest	4,332	6,299		Transfer to Water Capital Projects	-		
Transfer in from Water Impact Fee			80,000	Transfer to Sewer Fund Operations	-		
Transfer in from Sewer Impact Fee	89,954			Paying Agent Fee	3,000	4,364	5,000
Total Financing Sources:	1,152,872	628,633	1,044,926	Total Financing Uses:	1,106,307	699,523	1,044,926
Percent Change		-45%	66%	Percent Change		-37%	49%

DEQ Bond

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Transfer In from Sewer Fund	54,832			Principal	-		105,000
Transfer In from Sewer Impact Fee Fund			170,345	Interest	53,032		63,345
Total Financing Sources:	54,832	-	170,345	Paying Agent Fee	1,800		2,000
Percent Change		-100%	#DIV/0!	Total Financing Uses:	54,832	-	170,345
				Percent Change		-100%	#DIV/0!

Road Bond

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Transfer In From General Fund- Streets	150,137		150,676	Principal	119,000		128,000
Total Financing Sources:	150,137	-	150,676	Interest	31,137	13,024	21,176
Percent Change		-100%	#DIV/0!	Paying Agent Fee	7,550	1,364	1,500
				Total Financing Uses:	157,687	14,388	150,676
				Percent Change		-91%	947%

97-1 SID

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Equity Buy-In Transportation	2,661	968	1,450	Banking Fees	-		
Interest	23	12	25	Paying Agent Fee			
Transfer from Road Cap Project Fund				Other Bond Expense		55,998	
Total Financing Sources:	2,684	980	1,475	Total Financing Uses:	-	55,998	-
Percent Change		-63%	51%	Percent Change		#DIV/0!	-100%

98-3 SID

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Assessments Collected	-			Banking Fees	-		
Equity Buy-In Transportation	1,329	483	800	Principal			
Equity Buy-In Storm Water	690	251	400	Interest			
Interest	64	39	45	Paying Agent Fees			
Transfer From Road Cap Project Fund				Total Financing Uses:	-	#DIV/0!	#DIV/0!
Total Financing Sources:	2,083	773	1,245	Percent Change		#DIV/0!	#DIV/0!
Percent Change		-63%	61%				

Consolidated Financials

Enterprise Funds

Enterprise Funds							
Water Utility							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Future Facilities NSA				Personnel Services	373,214	353,708	377,872
Future Facilities SSA				Materials, Supplies & Services	1,045,081	1,039,702	321,725
Revenue Bond Equity Buy In				Interfund Transactions	1,212,406	1,208,917	1,084,196
EM Properties Well				Debt Service	341,246		
SITLA 12"Waterline & Silver South				Capital Outlay	6,942	74,129	1,908,087
SITLA 12"Waterline & Silver North				Expenditure Total:	2,978,889	2,676,456	3,691,880
Property Buy In				Percent Change		-10%	38%
CP Water L.C. Equity Buy In							
Reimbursement Miscellaneous							
Utility Billing - Water	2,010,170	2,242,225	2,220,000				
Hydrant Meter Revenue	5,483	6,907	5,500				
Meter Fee- Water	26,050	9,316	25,000				
Connection Fees	131,670	42,480	125,000				
YEC Audit Adjustments & Accruals	(5,373)						
Late/Delinquent Fees Penalties							
Interest Earnings	8,880		8,500				
Contributions From Developer	979,329						
Transfer from Water Cap Project Fund							
Transfer from Impact Fee Fund			300,000				
Transfer from Bond Proceeds			1,462,500				
Water Re-use Grant							
Revenue Total:	3,156,209	2,300,928	4,146,500				
Percent Change		-27%	80%				

Sewer Utility							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
STAGG Grant				Personnel Services	274,395	382,455	365,955
Bond Equity Buy In				Materials, Supplies & Services	451,113	673,180	765,025
Bond Equity Buy In				Interfund Transactions	420,000	1,130,582	1,083,094
Property Buy In				Debt Service	473,850	-	
Future Facilities SSA				Capital Outlay	4,301	-	
Collection Line				Expenditure Total:	1,623,659	2,186,217	2,214,074
Reimbursement - Misc.		16		Percent Change		35%	1%
Utility Billing- Sewer	2,166,218	2,372,530	2,670,000				
Connection Fees	29,700	9,273	30,000				
YEC Audit Adjustment & Accrual	23,901						
Interest Earnings	11,417		10,000				
Xfr from WW Impact Fee Fund							
Xfr from Water Cap Project Fund							
Transfer from Water Fund							
Contributions- From Developer	1,018,273						
DEQ Loan							
Revenue Total:	3,249,509	2,381,819	2,710,000				
Percent Change		-27%	14%				

Consolidated Financials

Electric Utility

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
In-house Construction	119,354	58,111	80,000	Personnel Services	555,225	556,737	572,162
South Bond Equity Buy In				Materials, Supplies & Services	4,117,792	5,069,326	4,552,400
North Bond Equity Buy In				Interfund Transactions	1,345,700	1,190,845	1,443,968
Future Facilities Fee SSA				Debt Service*	790,291	-	-
Future Facilities Fee NSA				Capital Outlay	19,325	23,601	500
Reimbursement Miscellaneous	7,850	9,811		Expenditure Total:	5,072,343	6,840,509	6,569,030
Utility Billing- Electric	5,958,425	6,451,788	6,325,000	Percent Change		35%	-4%
Damages to Services-Electric		8,564					
Meter Fee - Electric	6,023	2,919					
Fiber Boots - Direct Comm.		13,745					
Connection Fees	330,069	120,283	300,000				
Temporary Power Connection	45,150	15,573	40,000				
Service Calls	53,564	2,503	75,000				
YEC Audit Adjustment & Accrual	6,293						
Late/Delinquent Fees Penalties							
Interest Earnings	22,050		15,000				
Interest Earnings- Special Accessment							
Transfer In Water Fund	211,735	152,727	140,000				
Transfer In Sewer Fund	82,000	100,000	100,000				
Transfer from Pwr Impact Fee Fund							
Contributions- From Developer	916,804						
Bond Proceeds- Capitalized Interest							
Bond Proceeds- Construction							
Revenue Total:	7,759,316	6,936,024	7,075,000				
Percent Change		-11%	2%				

Golf

REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Utility Billing- Rapid Wave				Personnel Services			
Developer Fund Balance			113,600	Materials, Supplies & Services	444,284	174,063	113,600
Cell Tower Revenue	21,892	26,800	30,000	Interfund Transactions	44,928	-	30,000
Interest Earnings	2,891		1,000	Debt Service			
Contributions from Developer	3,992,654			Capital Outlay		52,704	
Revenue Total:	4,017,437		144,600	Expenditure Total:	489,212	226,767	143,600
Percent Change		-100%	#DIV/0!	Percent Change		-54%	-37%

Consolidated Financials

Enterprise Funds (cont.)

Gas Utility							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
In-house Construction	32,787	6,547	30,000	Personnel Services	315,988	429,190	432,825
NR SAA Assessments Collected		10,736		Materials, Supplies & Services	2,704,727	2,430,162	2,500,400
Reimbursement- Miscellaneous				Interfund Transactions	1,260,650	1,041,723	1,359,228
Service Calls	6,265	8,105		Debt Service	139,463	-	-
Utility Billing- Gas	4,328,187	4,703,766	4,475,000	Capital Outlay	-	129,989	40,000
Damage to Services- Gas		1,194		Expenditure Total:	3,514,949	4,031,064	4,332,453
Meter Fee - Natural Gas	17,408	14,390		Percent Change		15%	7%
Connection Fees	353,543	121,937	250,000				
Temporary Gas Connection	2,500		2,500				
YEC Audit Adjustments & Accrual	25,464						
Interest Earnings	12,368		10,000				
Interest Earnings - NR SAA		15,949					
Contributions- From Developer	140,169						
Revenue Total:	4,918,691	4,882,624	4,767,500				
Percent Change		-0.73%	-2.36%				

Solid Waste							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Utility Billing- Solid Waste	669,278	928,953		Personnel Services	-	-	
Garbage Fuel Surcharge	3,932	4,949		Materials, Supplies & Services	663,636	673,325	800,000
YEC Audit Adjustment & Accrual	17,671		950,000	Interfund Transactions	26,000	60,000	90,000
Revenue Total:	690,881	933,902	950,000	Debt Service	-	-	
Percent Change		35.18%	1.72%	Expenditure Total:	689,636	733,325	890,000
				Percent Change		6.34%	21.37%

Storm Drain							
REVENUES	2010 Actual	2011 Projected	2012 Proposed	EXPENDITURES	2010 Actual	2011 Projected	2012 Proposed
Utility Billing- Stormdrain		187,362	187,200	Personnel Services		89,270	105,911
Contributions- From Developer				Materials, Supplies & Services		23,928	30,100
Revenue Total:	-	187,362	187,200	Interfund Transactions		12,500	8,160
Percent Change		#DIV/0!	-0.09%	Debt Service		-	-
				Capital Outlay		9,686	40,000
				Expenditure Total:	-	135,384	184,171
				Percent Change		#DIV/0!	36%

Fund Balance

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, the City may not maintain a fund balance of more than 18%, nor maintain a fund balance of less than 5%. It is the City's fiscal policy to strive to maintain a fund balance of 10% to guard its citizens against service disruption in the event of unexpected natural or man-made disasters. A fund balance also limits financial strains regarding unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.

FY 2011-12 Beginning & Ending Fund Balance Summary

Fund	Beginning Fund Balance (Deficit)	Ending Fund Balance (Defecit)	% Change
General	\$ 1,555,305.00	\$ 1,560,309.00	0.32%
Capital Projects - General Fund	787,082	787,082	0.00%
Debt Service	\$ 4,218,749.00	\$ 4,221,470.00	0.06%
Enterprise	\$ 24,722,217.00	\$ 26,677,808.00	7.91%
Total	\$ 31,283,353.00	\$ 33,246,669.00	6.28%

*Beginning and ending fund balances are made available for those funds to which they are applicable.

Significant Changes in Fund Balance

None of the funds summarized above are expected to have a significant change (Greater than 10% in their fund balances. More specific figures are given in each fund's respective summary pages.

General Fund

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.

As the City's primary operating fund, 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 that the City maintain a balanced budget for the General Fund.

Revenue Summary

Revenue estimates are developed under the direction of the Budget Officer 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 known past, current, and anticipated anomalies.
- Regression analysis is a statistical forecasting model that estimates the strength of a modeled relationship between one or more variables.
- Econometric forecasting estimates the impact of past, current, and anticipated economic performance on revenue sources.

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

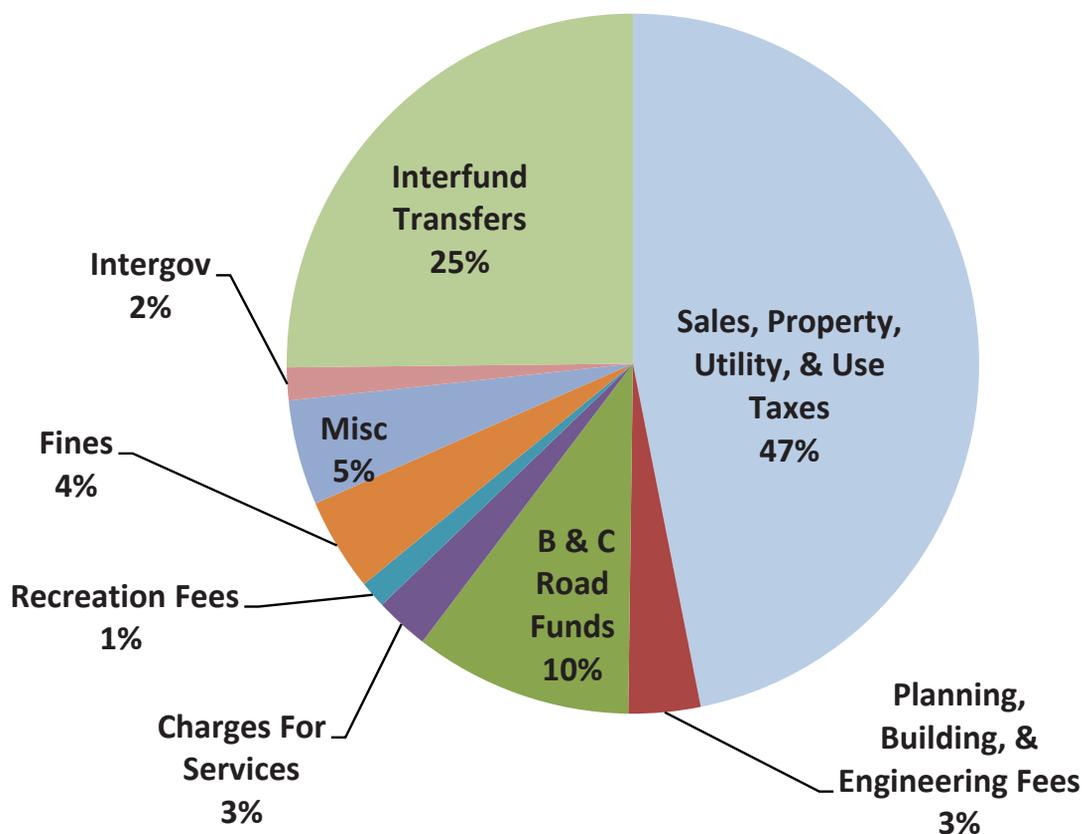
The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts; and the actual performance of the economy could be somewhat better or worse than estimated. Caution is also required as difficulties in the housing and financial markets, federal and state budget deficits, and increasing energy costs continue to occur. Minimal revenue related to disposable income seems to reflect a cautious mood in consumers, while Property Taxes continue to reflect the residential and commercial desirability of Eagle Mountain.

Taking all factors into account, the City's total General Fund revenues for FY 2011-12 are projected to increase by an approximate 6% percent change over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

Revenues

Summary of Revenue Sources

General Fund Revenues Distribution



General Fund Revenues

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.

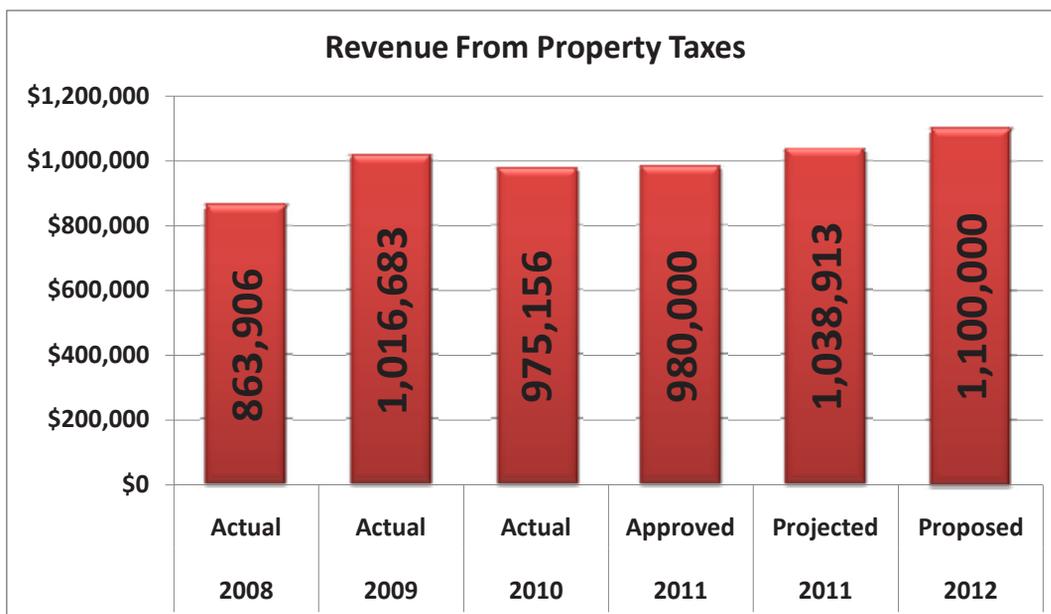
Revenue Sources Profile

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.

Property Tax

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

Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts, and special districts. Eagle Mountain property owners pay a basic tax on the assessed value of real property. The City currently receives the 8th lowest property tax rate in Utah County at 0.1510%. The City estimates property tax revenue with two factors in mind: property turnover rate (resale activity), and new construction activity. While residential resale activity has slowed from prior year highs (an additional 230 dwelling units are forecast for next fiscal year) commercial property development is gaining

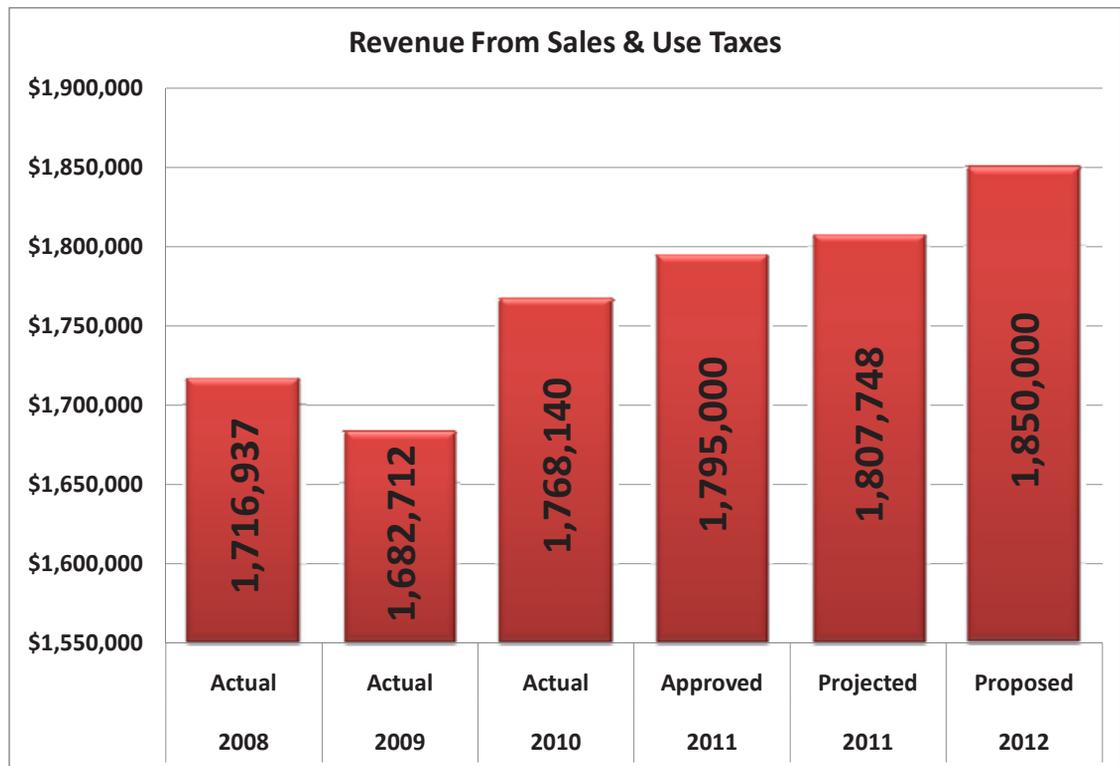


For FY 2012 property tax revenue is estimated at \$1,100,000, which represents an increase of \$61,097 over the FY2011 projected revenue of \$1,038,913. The Budget Committee is confident that revenues will probably be even higher than what is projected, but it is the committee’s policy to be extra conservative in revenue calculations.

Revenues

Sales and Use Tax

Sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected. Sales tax is collected by the State Tax Commission and includes a state sales tax, the locally levied sales tax, and several other components, depending on the commodity purchased. Of the 6.25% sales tax collected by the State, the City receives one-half of 1% of the taxable sales within Eagle Mountain. The other half of 1% is distributed according to cities' population numbers. After successfully challenging the Census numbers, the City was able to increase our estimated population, and thus increased our sales tax revenue. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 21.0% of all General Fund revenues for FY 2011 projected figures.

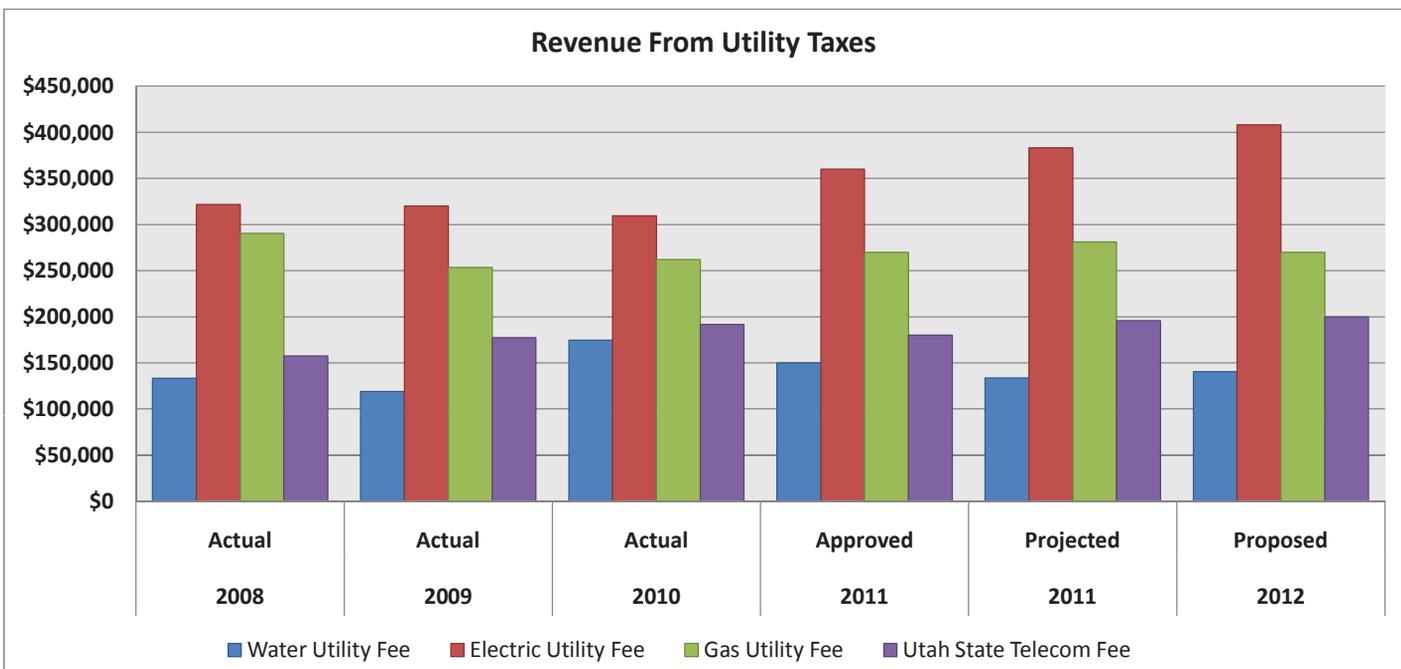


In recognition of a weaker economy, Sales Tax revenue estimates for FY 2011-2012 are conservatively estimated at \$1.850 million, up slightly from the current fiscal year's projected budget of \$1.807 million. Projections indicate that even with the continuing economic slowdown the City will continue to see an increase in sales tax revenue. This increase is likely due to two factors: (1) the new businesses that are moving into the City; and (2) the portion of the City's revenue linked to population, as Eagle Mountain City is still seeing growth.

Revenues

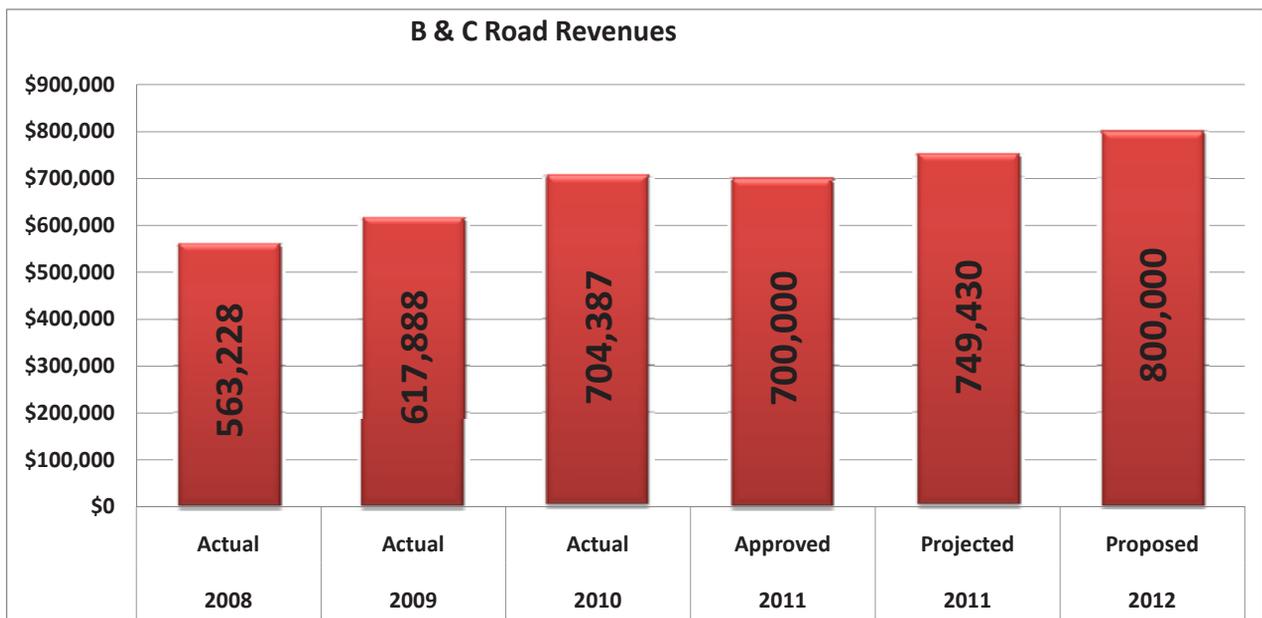
Utility Tax

Utility Tax is a 6% charge on all utility activity in Utah. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2011-2012, the Utility Tax revenue is estimated at \$1,018,400 which represents a slight increase over the FY2011 projected figure. The City has low property and utility rates comparable to surrounding cities. *Utility Taxes* are expected to increase slightly due to population trends and a subtle influx of new residents and businesses attracted to these minimal rates. Utility Tax accounts for 11.6% of all General Fund revenues.



Class B & C Road Funds

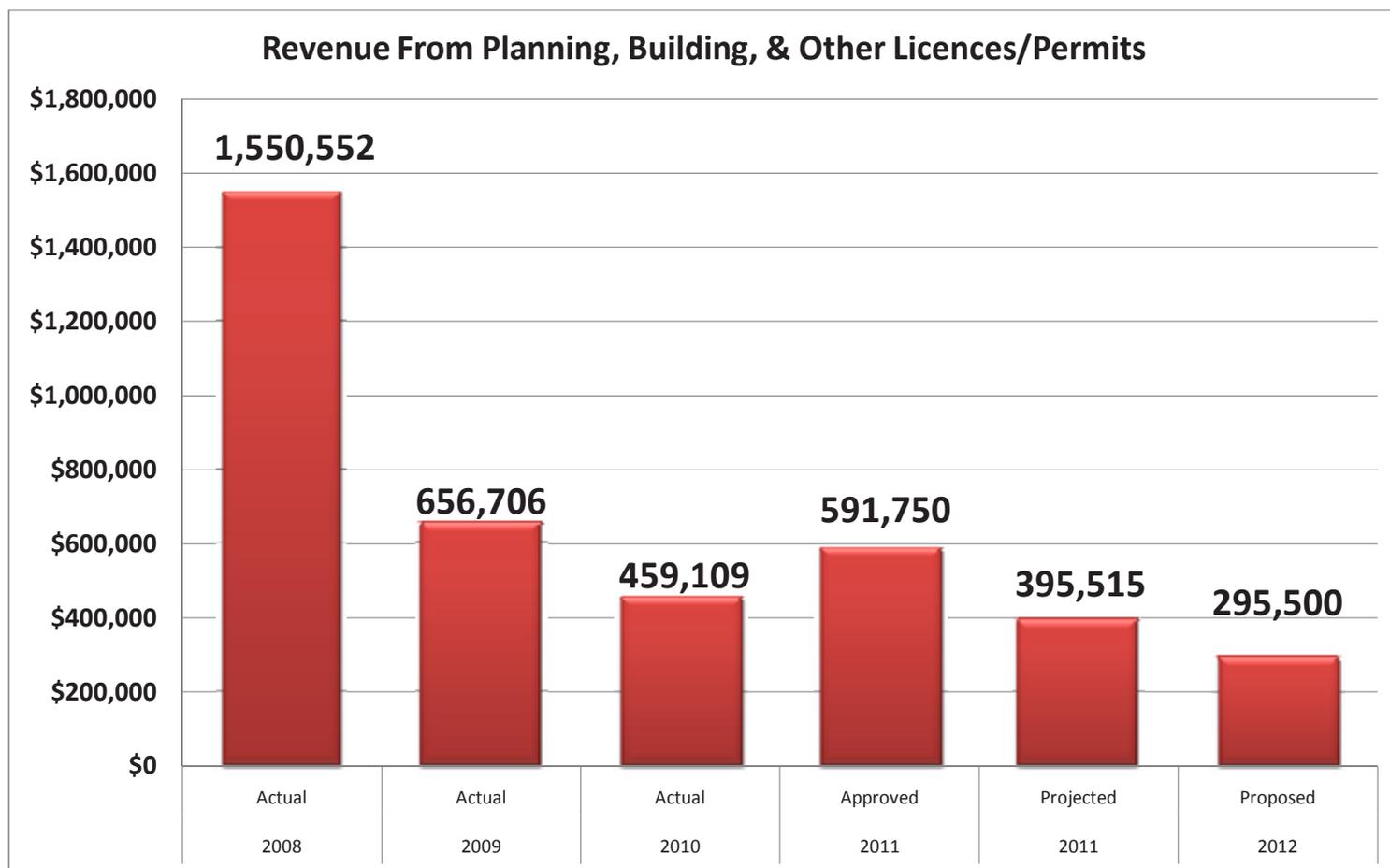
It is anticipated that the City will receive \$800,000 in B & C Road funds. These are funds distributed by the State according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements.



Revenues

Licenses and Permits

This revenue category consists of various permits and license requirements set by the City for specific services such as burn permits, business licenses, and building permits. Various departments collect these fees, including the Planning, Building, and Fire Department. The largest component is building permits, which is estimated at approximately 44.0% of this revenue category in the upcoming year. For FY2012, revenues are estimated to be \$295,500, representing a slight decrease from the FY2011 projected figures, but an even bigger decrease from FY2008 by -80.9%. FY2008 was the last big year that the City has seen development-wise due to the recession, uncertainty about the job market and rising gas prices and food prices. These factors are still keeping potential home buyers on the sidelines, even as mortgage rates and home prices are at attractive lows. The decrease in the proposed budget is an effort to keep revenue estimates conservative. Licenses and Permit revenues account for approximately 3.36% of all General Fund revenues.



Fines and Forfeitures

This revenue 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 2011-2012, revenue from this category amounts to about \$379,000 or 4.3% of the total General Fund revenues.

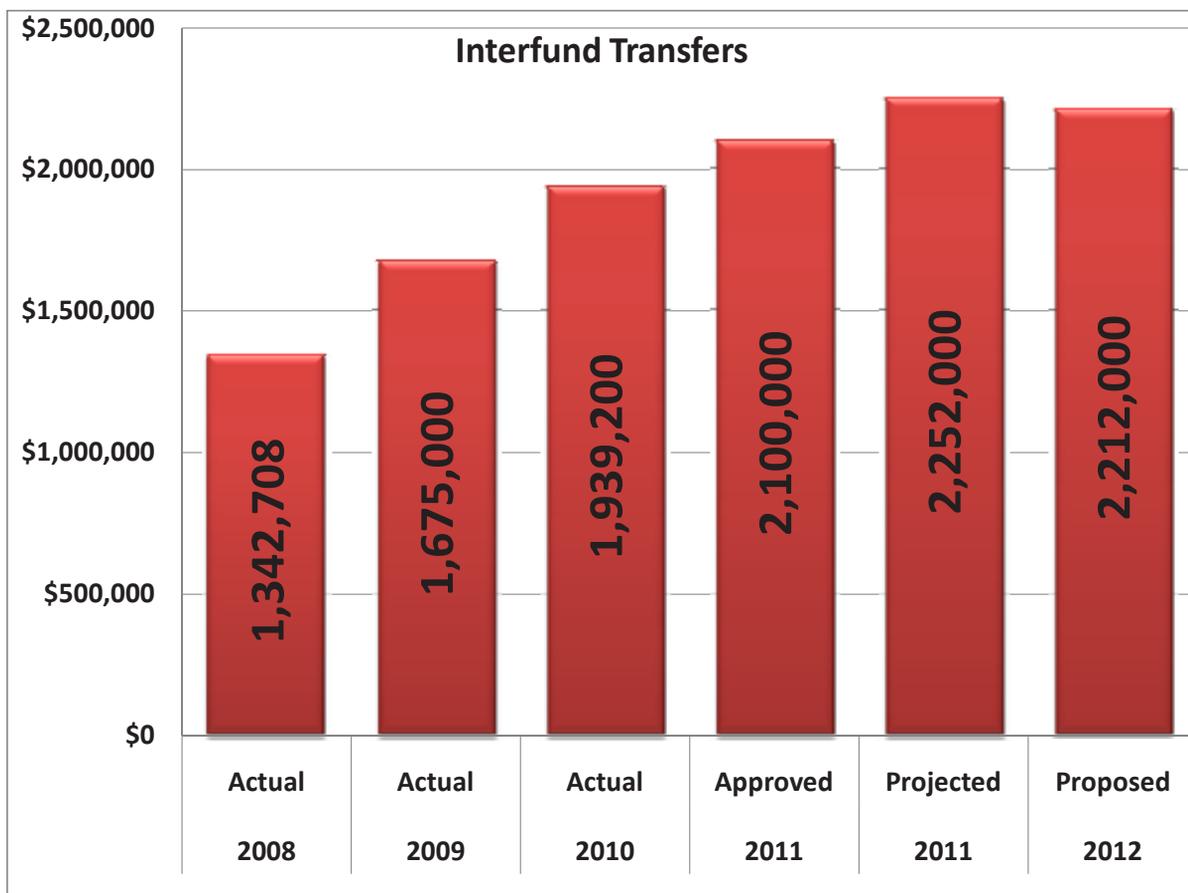
Revenues

Miscellaneous Revenues

This revenue category is made up of a variety of small revenue sources, including sale of tickets to City sponsored events, donations, and interest. For FY 2011-2012, miscellaneous revenues are estimated at \$426,100, an increase from the previous fiscal year's budget of \$396,040. Miscellaneous Revenues are about 4.8% of all General Fund revenues.

Transfers In

The City Administration identified the amount of general City support costs attributable to providing utility service to the residents of Eagle Mountain. The fees charged for utility services include this overhead cost. The direct costs of services and all related revenue are budgeted in the fund, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY2012, the overhead reimbursement transfer-in will be \$2.2 million, down \$40,000 from FY 2011 projected figures. After extensive research, it was determined that some of the Enterprise Funds were not adequately reimbursing the General Fund for services they received. The proposed increase in transfers will rectify this discrepancy.





Section IV

EAGLE
MOUNTAIN

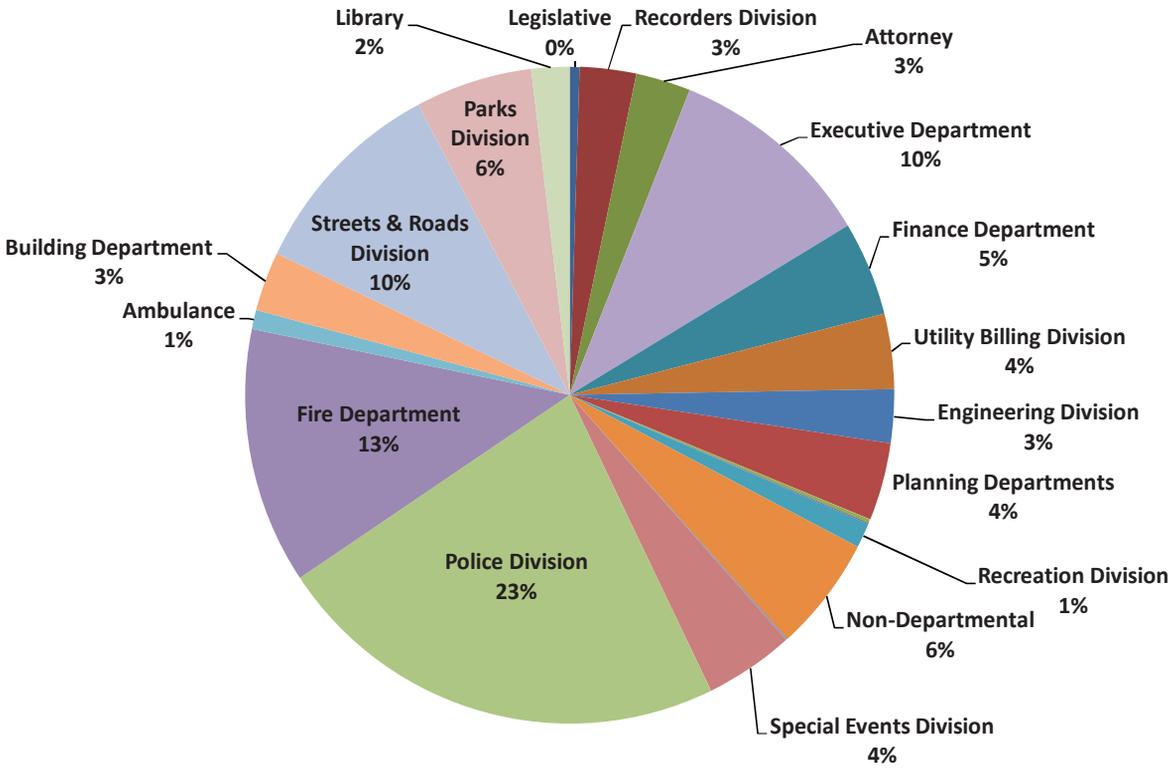
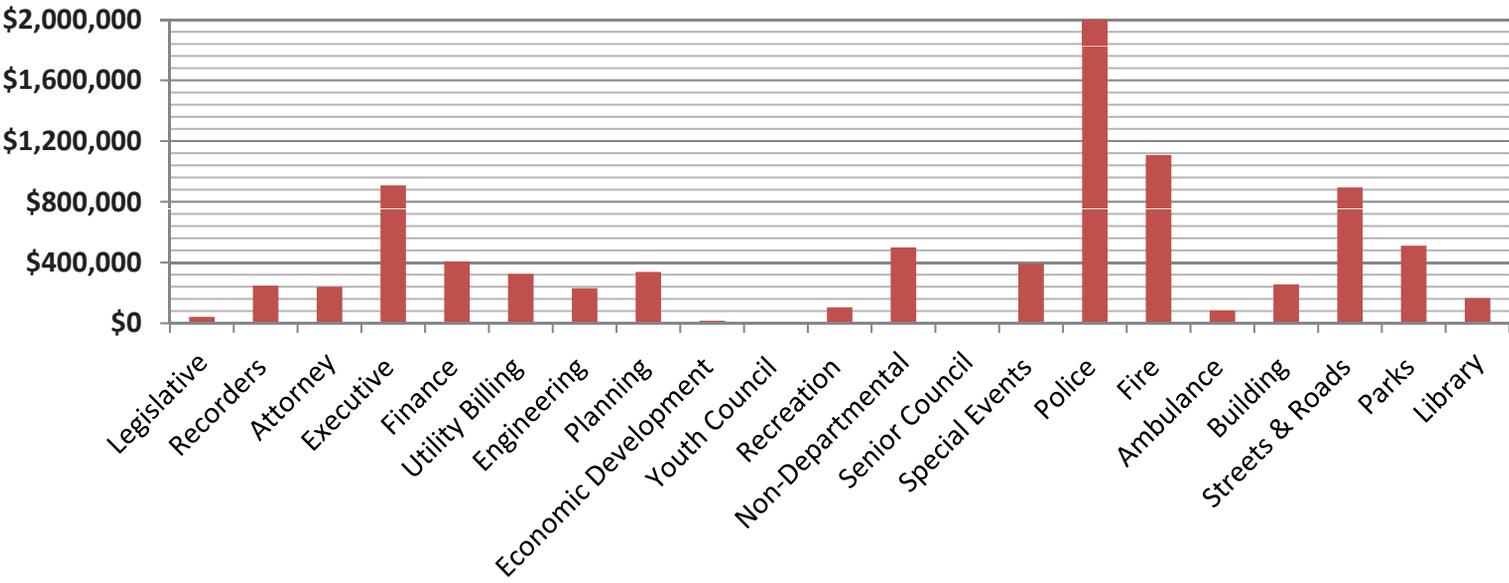
General Fund

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General Fund Overview

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

General Fund Expenditures by Departments



Budget Summary

Budget Appropriation-General Fund

Fund 10- General Fund Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	4,204,345	4,339,915	4,342,794	4,293,535	4,243,910	4,136,988
Materials, Supplies & Services	3,773,969	4,043,217	4,407,223	4,089,938	4,513,781	4,473,416
Internalfund Transaction	3,724,218	340,004	-	104,545	104,545	95,930
Capital Outlay	222,810	112,183	12,836	101,219	20,919	76,500
Debt Service						
Ending Balance						
Expenditure Total:	11,925,342	8,835,318	8,762,852	8,589,237	8,883,154	8,782,834

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

GENERAL FUND SUMMARY REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Sales, Property, Utility, & Use Taxes	3,584,984	3,693,199	3,816,706	3,865,000	3,975,792	4,117,500
Planning, Building, & Engineering Fees	1,550,552	656,706	459,109	591,750	395,515	295,500
Class B & C Road Funds	563,228	617,888	704,387	700,000	749,430	894,738
Charges For Services	120,000	213,802	224,361	220,000	221,836	220,000
Sport Recreation Fees	93,414	89,301	30,786	102,000	41,318	110,000
Fines & Forfeitures	355,295	422,622	388,765	367,000	376,870	379,000
Miscellaneous	879,422	421,769	321,743	396,463	396,040	426,100
Intergovernmental/Grants	138,513	180,887	311,340	326,352	197,275	133,000
Impact Fees/Equity Buy Ins	712,241	-	-	-	-	-
Interfund Transfers	1,342,708	1,675,000	1,939,200	2,100,000	2,252,000	2,212,000
Revenue Total:	9,340,358	7,971,174	8,196,396	8,668,565	8,606,075	8,787,838

GENERAL FUND BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Summary Revenue over Summary Expenditures	(2,584,984)	(864,144)	(566,456)	79,328	(277,079)	5,004
Fund Balance (Deficit)- Beginning:	5,847,969	3,262,985	2,398,841	1,832,385	1,832,385	1,555,305
Fund Balance (Deficit)- Ending:	3,262,985	2,398,841	1,832,385	1,911,712	1,555,305	1,560,309

General Fund-Revenue Details

Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
31116 Property Taxes	863,906	1,016,683	975,156	980,000	1,038,913	1,100,000
31121 Property Taxes (Delinquent)	7,548	3,014	8,451	5,000	5,785	5,000
31300 Sales/Use Taxes	1,716,937	1,682,712	1,768,140	1,795,000	1,807,748	1,850,000
31410 Water Utility Fee	133,154	118,786	174,649	150,000	133,665	140,400
31411 Electric Utility Fee	321,673	320,158	309,301	360,000	383,085	408,000
31412 Gas Utility Fee	290,255	253,496	262,128	270,000	281,183	270,000
31415 Municipal Utility Charge	-	-	-	-	775	14,100
31420 Motor Vehicle Fee-In-Lieu	94,172	121,203	127,261	125,000	128,790	130,000
33470 Utah State Telecom Fee	157,341	177,147	191,619	180,000	195,850	200,000
Total:	3,584,984	3,693,199	3,816,706	3,865,000	3,975,792	4,117,500

General Fund Details

Fund 10- General Fund Revenue Detail (Continued)

PLANNING, BUILDING, ENGINEERING FEES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
32100 Business Licenses	5,701	9,209	12,852	7,000	14,851	12,000
32200 Leased Signs	4,500	600	300			
32214 Permits-Signs	2,600	100	100	250	50	
32220 Conditional Use	-	500	75		1,000	
32311 Building Permits-Building	370,867	215,097	382,167	315,932	166,382	130,000
32316 Building Permits-Grading & Excavating	2,635	1,200	590	5,000	622	
32320 Building Permit- Surcharge	-					
32340 Building Fast Track Fees	9,600	(2,000)				
34121 Processing Fee-Recording Legal Docs	15,000	4,025	3,450	3,000	1,902	1,000
34124 Building Permits Clerical Fees		922				1,000
34218 Dev Fees-Subdivision Inspections	90,000	300	14,793		19,961	2,500
34512 Building Permits-Plan Check	700,000	280,176	17,024	134,185	150,308	125,000
34515 Dev Fees-Plat Fees	270,000	78,491		20,000	40,239	24,000
34517 Dev Fees-Annexation	2,000	18,623	2,900		200	
34550 Construction Inspection Fees	77,648	49,463	24,858	106,383		-
Total:	1,550,552	656,706	459,109	591,750	395,515	295,500

CLASS B & C ROAD FUNDS	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
33460 Class B & C Road Funds	563,228	617,888	704,387	700,000	749,430	800,000
B&C Road Fund Balance Transfer						94,738
Total:	563,228	617,888	704,387	700,000	749,430	894,738

CHARGES FOR SERVICES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
34320 Ambulance Services	120,000	213,802	224,361	220,000	221,836	220,000
Total:	120,000	213,802	224,361	220,000	221,836	220,000

RECREATION	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
34711 Rec Fees - Youth Sports	93,414	89,301	30,786	102,000	41,318	110,000
34714 Bees Baseball			33,315		32,638	
34715 Jr. Jazz Basketball			22,975		28,512	
Total:	93,414	89,301	87,076	102,000	102,468	110,000

FINES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
35990 Utility Reconnect/Disconnect Fee			575		3,500	1,500
36010 Library Fines	8,655	7,417	6,899	7,000	8,229	7,500
36020 Late Fees & Penalties	343,341	411,615	377,579	357,500	359,861	365,000
36080 Not Sufficient Funds (NSF) Fee	3,300	3,590	3,712	2,500	5,280	5,000
Total:	355,295	422,622	388,765	367,000	376,870	379,000

INTERFUND TRANSFERS	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
37151 Admin Charge-Water	350,000	420,000	434,700	511,000	538,600	501,000
37152 Admin Charge-Sewer	315,000	420,000	436,500	503,000	521,400	413,000
37153 Admin Charge-Electric	317,500	380,000	396,000	392,000	545,000	612,000
37155 Admin Charge-Gas	315,208	380,000	397,000	436,000	501,000	513,000
37157 Admin Charge- Solid Waste	-	26,000	26,000	90,000	90,000	90,000
37158 Admin Charge-Golf				30,000	3,000	30,000
37159 Admin Charge- Stormdrain				3,000	3,000	3,000
Admin Charge- SID 98-1 & 2000-1	45,000	49,000	49,000	50,000	50,000	50,000
38145 Transfer from Capital Projects			170,000			
38153 Transfer from Electric Fund			15,000			
38155 Transfer from Natural Gas Fund			15,000			
Transfer from Reserve Balance				85,000		
Transfer from Transportation Impact Fee Fund						
Transfer from Public Safety Fund Impact Fee Fund						
Transfer from Stormwater Impact Fee Fund						
Transfer from Parks Impact Fee Fund						
Total:	1,342,708	1,675,000	1,939,200	2,100,000	2,252,000	2,212,000

General Fund Details

Fund 10- General Fund Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
33310 County- Recreation Allotment	-	-	-	-	-	-
33320 Animal Control Redemption	-	-	-	-	-	-
33480 State Liquor Fund Allotment	9,660	11,537	12,480	13,000	12,537	13,000
33490 911 Tax Allotment	-	-	-	-	-	-
34330 Fire Services	4,736	-	13,585	5,000	17,195	10,000
34520 Park Fee In Lieu	5,000	-	-	-	-	-
34525 Silverlake Trees	4,800	6,900	30,900	-	3,600	3,600
34610 Pony Express Days Sponsorships	67,696	101,839	67,199	120,000	121,903	120,000
34612 Special Event-PED Ticket Sales/Concessions/Rides	65,000	-	54,688	61,000	87,719	107,000
34614 Rodeo Revenue	-	-	39,418	121,500	36,087	100,000
34615 Miss Eagle Mountain Pageant Sponsorships	1,067	2,856	2,355	-	1,980	3,000
34616 Miss Rodeo Pageant	-	-	325	-	75	-
34716 Skate Park (Restricted)	-	-	-	-	-	-
34721 RAD Tuitions	-	-	-	-	-	-
34731 Use Fees- Parks and Public Parks	200	210	110	-	1,304	1,500
34740 Concessions- Park and Recreation	-	-	-	3,000	-	-
34890 Reimbursement- Miscellaneous	500	3,035	2,130	-	-	-
34896 Reimbursement-Legal/Attorney	-	-	17,833	-	8,624	8,000
34910 Services-Photo Copies	1,155	886	137	-	359	500
37010 Interest	715,045	191,053	54,563	50,000	47,297	40,000
37050 Sale-Maps/Publications	1,440	2,595	1,809	2,000	807	500
37055 Mayor's Inagural Ball Fund Raiser for Library	200	-	-	-	-	-
37060 Miscellaneous Donations	-	45	1,645	-	369	-
37070 Rental Income	-	250	335	-	1,003	-
37075 Burn Permits	845	2,625	880	500	1,685	1,000
37076 CPR Fince Misc. Income	-	541	-	-	611	-
37090 Other Miscellaneous	1,140	92,819	18,017	5,000	49,617	15,000
39320 Library Donations	938	3,120	2,714	-	1,581	1,000
39330 Youth Council Fundraiser	-	1,125	357	-	616	1,500
39360 Senior Council Fundraiser	-	333	265	-	72	500
39410 Art Council Revenue	-	-	-	-	-	-
39700 Contributions from Private Source	-	-	-	-	-	-
39710 Restricted Dontations Eagle Park	-	-	-	-	-	-
39715 Restricted Dontations Fire Department	-	-	-	-	-	-
39720 Contributions - To Youth City Council	-	-	-	-	1,000	-
Miscellaneous Special Events	-	-	-	2,500	-	-
ULGT Dividend	-	-	-	12,963	-	-
Total:	879,422	421,769	321,743	396,463	396,040	426,100

INTERGOVERNMENTAL TRANSFERS/GRANTS	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
31150 EMS Ambulance Grant	22,790	14,665	8,358	-	-	-
31161 CERT Grant	2,000	-	-	-	-	-
31165 UT Library & Technology Grant	-	-	6,286	-	-	-
33315 Pony Express Monument Grant	-	-	2,500	-	25,000	-
33420 COPS Grant	-	-	-	-	-	-
33448 CLEF Grant	-	-	-	-	6,436	-
33449 Svcs Spanish Speakers Grant	3,940	1,500	-	-	-	-
33450 Library Grant	6,691	7,294	-	100,000	58,892	-
33451 Fire Department Assitance Grant	2,228	4,000	1,640	-	-	-
33452 LEPC High Speed Internet Grant	-	-	-	-	-	-
33453 SAFER Grant Fire Dept.	-	153,428	226,056	170,000	50,595	75,000
33455 FEMA Cert Grant	-	-	66,500	-	-	-
33458 Citizens Corp Grant	-	-	-	-	-	8,000
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training)	-	-	-	-	-	50,000
JLUS Grant Reimbursement	-	-	-	-	-	-
33430 Community Development Block Grant	100,864	-	-	56,352	56,352	-
Total:	138,513	180,887	311,340	326,352	197,275	133,000

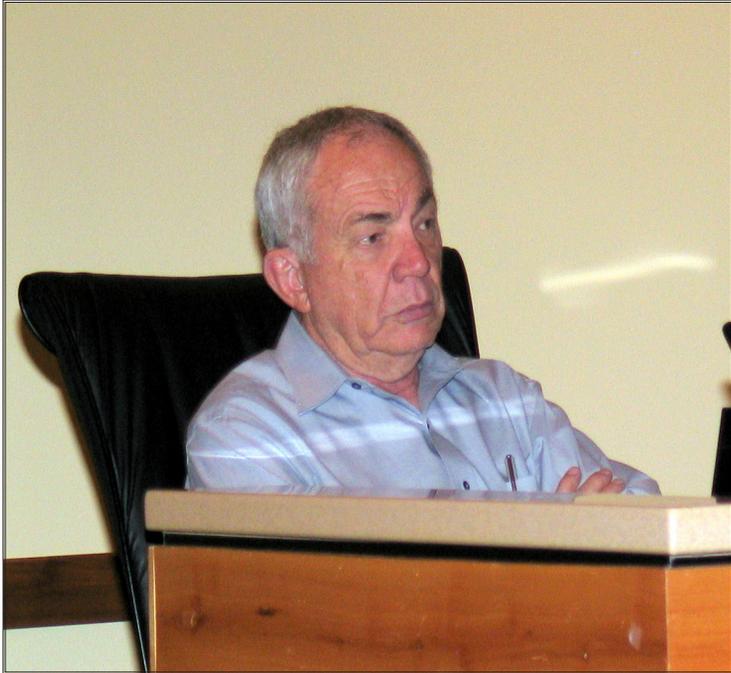
IMPACT FEES/EQUITY BUY IN	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
34800 Equity Buy In Storm Water	14,729	-	-	-	-	-
34801 Equity Buy In Parks & Trails	35,555	-	-	-	-	-
34805 Impact Fees- Strom Drainage	-	-	-	-	-	-
34825 Future Facilities- Transportation	69,346	-	-	-	-	-
34826 Future Facilities- Storm Water	15,580	-	-	-	-	-
34827 Parks Future Facilities South	129,655	-	-	-	-	-
34828 Parks Future Facilities North	159,522	-	-	-	-	-
34875 ROW Existing Street Buy In Transportation	39,798	-	-	-	-	-
34876 Future Projects Transportation	66,467	-	-	-	-	-
34877 Sweetwater Road Equity Buy In	43,597	-	-	-	-	-
34878 Pony Express Ext Silver Lake	118,327	-	-	-	-	-
34806 Impact Fee Public Safety	-	-	-	-	-	-
34881 S Equity Buy In Public Safety	6,390	-	-	-	-	-
34882 S Future Facilities Public Safety	-	-	-	-	-	-
34883 N Equity Buy In Public Safety	13,275	-	-	-	-	-
Total:	712,241	-	-	-	-	-



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

The City Attorney attends all City Council meetings and represents or arranges for and coordinates with other counsel representing the City where City staff have not made other arrangements, and generally in all legal actions against the City not involving collections or insurance defense or other specialized litigation. To this end, the City Attorney prepares or reviews all contracts, ordinances, resolutions and other documents which are not prepared by specialized legal counsel, at the request of the Mayor, City Administrator and City Department staff and provides the governing body and staff legal advice for compliance with applicable laws matters not involving specialized legal counsel. The City Attorney assumes the responsibility of providing for response to legal questions arising in the general conduct of City

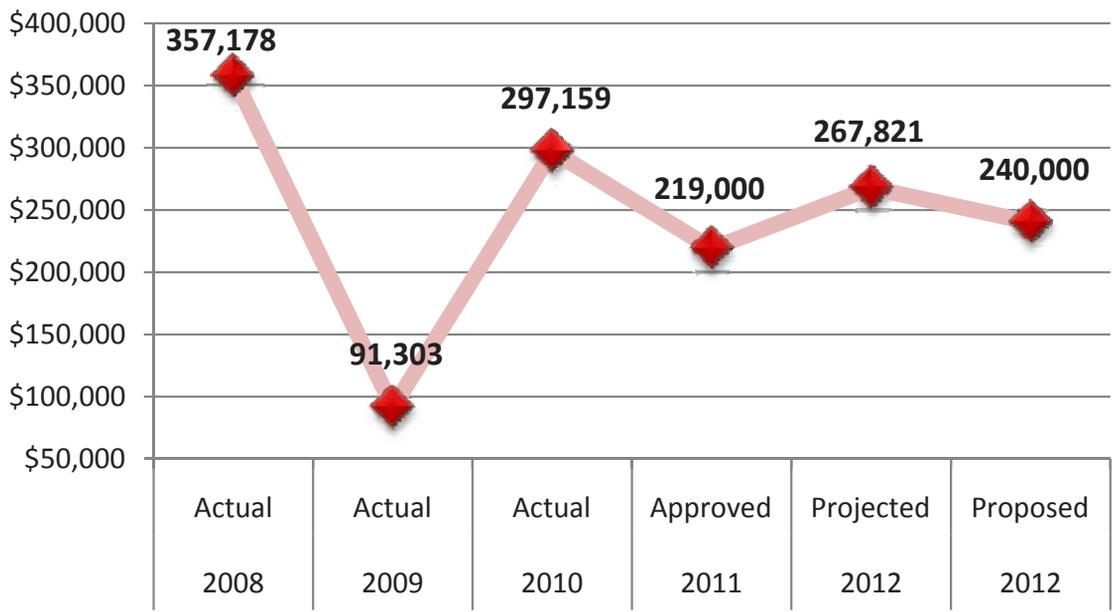
The City Attorney ponders on ways to protect the City's interest in all legal matters



ATTORNEY

business including defending the City and City officials in civil proceedings not involving specialized legal counsel.

Expenditure Trends



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

Attorney

ATTORNEY

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 9.6% .

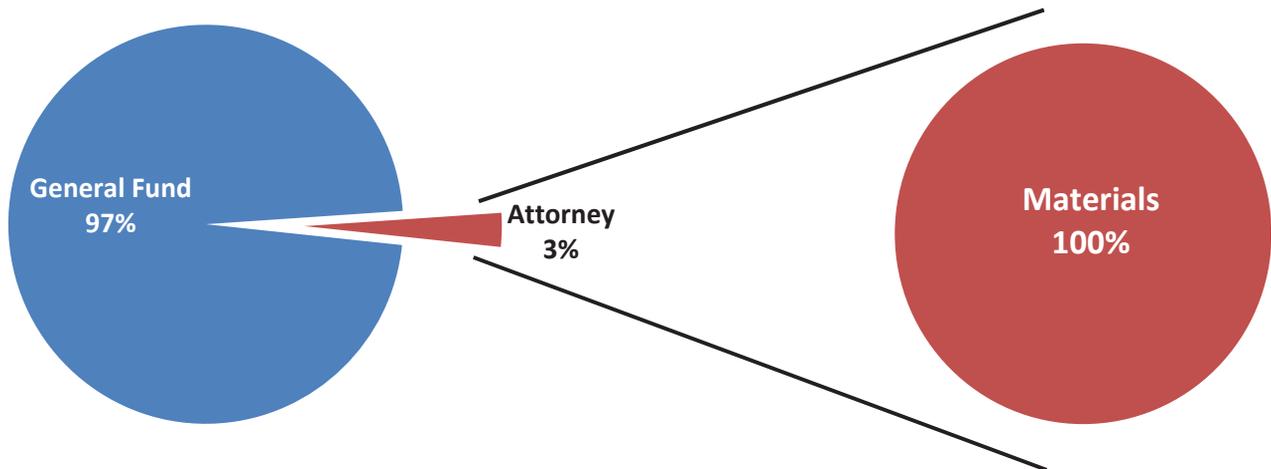
Personnel Services - There is no Personnel budget for this activity. A legal attorney is contracted from the *Parsons, Kinghorn and Harris* law firm to cover City projects.

Materials, Supplies & Services - Total Materials budget increased by \$21,000 or 9.6% . The increase is primarily due to 'Professional & Technical Services.' Eagle Mountain has contracted a lobbyist to perform services on behalf of the City's interest.

Interfund Transactions - There is no Interfund Transaction for this activity.

Capital Outlay - There is no Capital proposed for this activity.

Functional Expenditures to Total General Fund Expenditures



Attorney

**Fund 10- General
Department 41220- Attorney Summary**

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
Personnel Services						-
Materials, Supplies & Services	357,178	284,293	297,159	219,000	250,347	240,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	357,178	284,293	297,159	219,000	250,347	240,000

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
General Taxes & Revenues	357,178	284,293	297,159	219,000	250,347	240,000
Revenue Total:	357,178	284,293	297,159	219,000	250,347	240,000

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

**Fund 10- General
Department 41220- Attorney Detail**

Personnel Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
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:						

Materials, Supplies, Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
4121 Attorney Fees	250,594	192,990	207,471	189,000	179,309	175,000
2321 Travel & Training						
4531 Professional & Technical Services	106,584	91,303	89,688	30,000	71,038	65,000
Total:	357,178	284,293	297,159	219,000	250,347	240,000

Capital Outlay	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						

Interfund Transactions	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Projected	2012 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						



Building

EAGLE MOUNTAIN

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

There are many different responsibilities that the Building Department fulfills. These include receiving applications to build, reviewing construction documents, and issuing permits for the erection and alteration of buildings and structures. Once the construction on a building has progressed far enough, the Building Department performs inspections and enforces compliance with the provisions of the City Code and the International Building Codes. This is recorded and is tracked in the monthly building permit reports. The department also maintains project coordination with other City departments as well as local agencies.

Necessary items must be recorded in the applicable City accounting software, Springbrook, such as receipts fees, building permits, plan reviews, and impact fees. Other facets of the Building Department include reviewing site plans and consulting with home owners, contractors, and design professionals concerning code requirements and interpretations.

As mentioned, Building enforces the local, state, and federal laws enacted concerning building and construction requirements. The major purpose of this is to provide minimum requirements that promote the safety, health, and general welfare of the public. It is essential that Building remain familiar with the federal and state issued codes so

Ensuring that buildings are inspected and safe



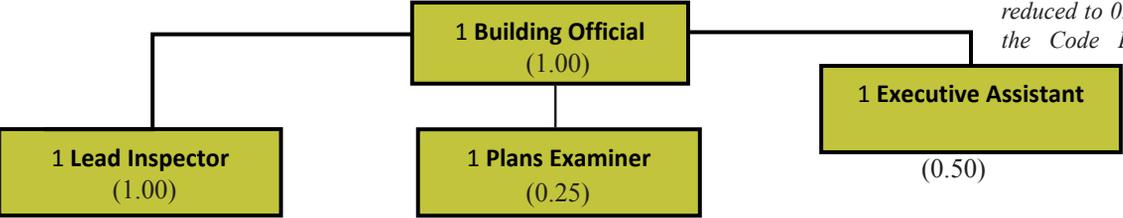
BUILDING

that they can properly enforce them. Every three years, the codes are revised. Recent changes have been made as of July 1st in the 2009 Code Book. One of the major focuses of the Building Department has been to study and review the changes that were made, and be sure that all inspectors are enforcing them appropriately and similarly.

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

Personnel Description

The department reduced by 50% or 2.75 FTEs. The Building Clerk position was eliminated, the Plans Examiner was reduced to 0.25 FTE and combined with the Code Enforcement Officer (0.75 FTE) position in the Planning department, and a Building Inspector was terminated (1.00 FTE).



The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents. The Plans Examiner is the new Code Enforcement Officer paid (0.75 FTE) out of the Planning Dept. and (0.25 FTE) from the Building Dept.

Building

Top 5 Accomplishments from FY 10-11

1. All building permits have been scanned and are available electronically
2. Completed the commercial filing system for the planning storage
3. Upgraded enforcement of energy code which was adopted from the state
4. Took on the new responsibility of processing business licenses
5. The turnaround time for plan reviews and inspections have decreased substantially to 2-3 weeks for commercial and 1 week for residential

Departmental Goals FY 11-12

- To help educate contractors on new building requirements
- To improve efficiencies in transportation, scheduling and inspections
- To provide emergency guideline manuals in order to help prepare residents for emergencies

Performance Objectives FY 11-12

- To setup a training meeting for contractors to learn the new energy code and discuss the commonly enforced problems (This will help the builders will have less delays because they will be trained on passing inspections.)
- Review code enforcement requirements and make necessary changes
- Change basement permit fee to a new fee included in the original cost to encourage proper inspection and safety compliance on homes in the City

Building

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$453,048	\$451,635	\$478,234	\$247,039
2. Number of Full-Time Equivalents	6.50	6.00	5.50	2.75
3. Total Regular Hours	N/A	New	7,252.50	3,626.25
4. Total Overtime Hours	N/A	New	34	50
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Number of Residential Building Permits Issued	131	300	111	150
2. Number of Basement Permits Issued	82	0	78	80
3. Number of Commercial/Churches Permits Issued	5	0	9	10
4. Number of Accessory/Misc. Permits Issued	58	23	61	50
5. Total Number of Permits Issued	276	323	259	290
6. Number of Building Inspections Performed	2,559	3,900	1,698	1,800
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Percentage of Plans Reviewed with a Turnaround Time of Less than 1 Week for Residential Building Permits	New	95%	100%	100%
2. Percentage of Plans Reviewed with a Turnaround Time of Less than 2 Weeks for Commercial Building Permits	New	100%	100%	100%
3. Percentage of Inspections Responded to Within 48 Hours	New	100%	100%	100%
4. Percentage of Inspections Responded to Within 24 Hours	New	95%	100%	100%
5. Percentage of Total Permits that are for Residential Buildings	47.46%	92.88%	42.86%	51.72%
6. Expenditures as a Percent of General Fund	9.57%	5.30%	5.77%	2.81%
7. Authorized Personnel as a Percent of General Fund FTEs	9.00%	9.00%	9.87%	5.26%

Building

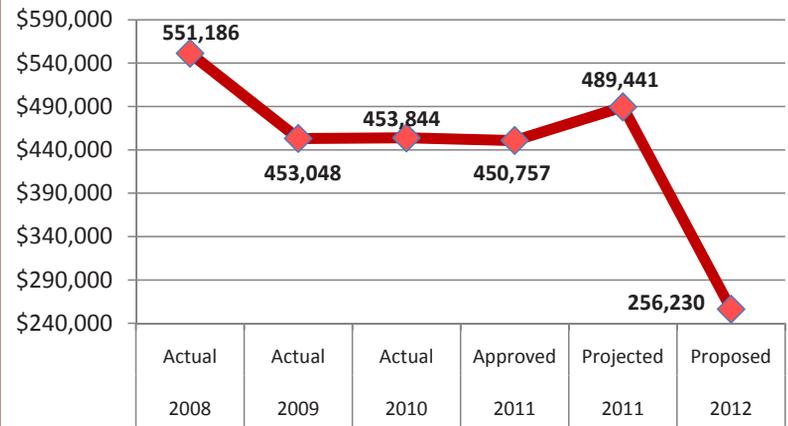
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 43.2% .

Personnel Services - The total Personnel budget decreased by \$188,044 or 43.2% . The staff has been reduced from 5.5 FTEs to 2.75 FTEs as development has decreased in the City. Salary costs fell by \$122,554. Contributions to Medicare, Retirement, Health Insurance and Health benefits have each decreased more than 40% or \$59,639 in total.

Materials, Supplies & Services - Total Materials budget decreased \$4,026 or 58.5%. Operating supply costs decreased because Building Code Books and American Disabilities Act Guidelines are not mandatory to be purchased this year, saving \$2,193. Costs for Travel and Training fell as there are less employees to train in the department. The Building Department plans to keep training down to a minimum and travel less, which will save \$1,648.

Expenditure Trends



Interfund Transactions - The Interfund Transaction budget decreased by \$2,457 or 28.0% . The overall decrease is due to the fact that the reduced size in staff would require less fleet to be used and less of an impact on City vehicles. This would save the City \$2,457.

Capital Outlay - There is no Capital proposed for this activity.

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

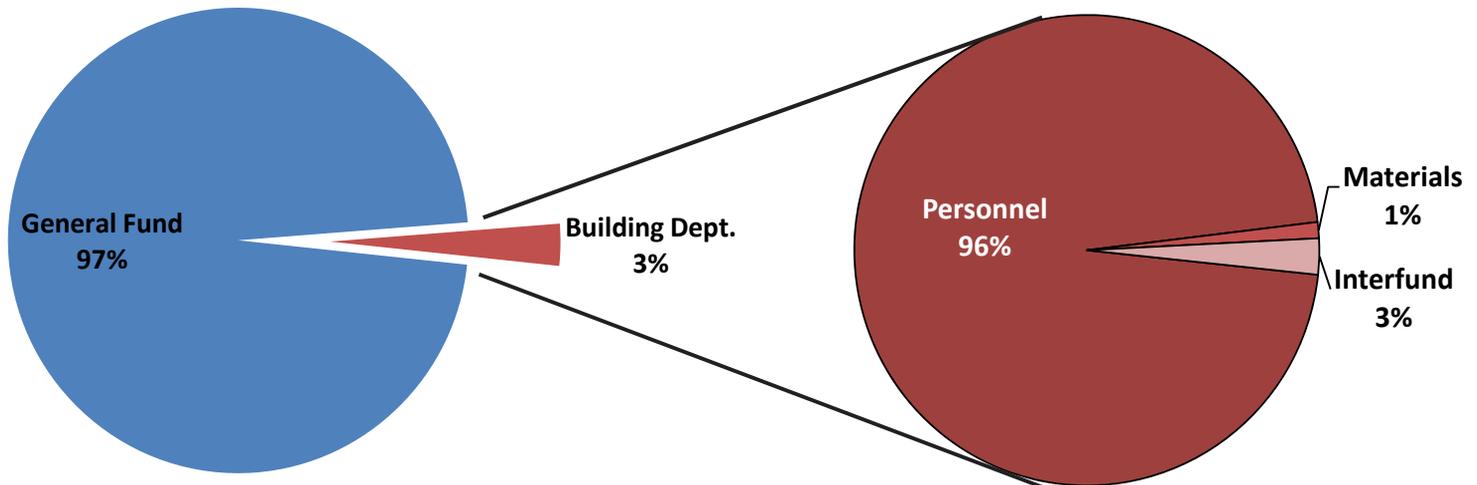
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	489,985	432,351	445,603	435,083	427,920	247,039
Materials, Supplies & Services	27,141	9,472	5,309	6,885	5,002	2,859
Interfund Transactions	32,600	-	-	8,789	8,789	6,332
Capital Outlay	1,461	-	2,932	-	-	-
Expenditure Total:	551,186	441,823	453,844	450,757	441,711	256,230

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	551,186	441,823	453,844	450,757	441,711	256,230
Revenue Total:	551,186	441,823	453,844	450,757	441,711	256,230

	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	7.00	6.50	-	6.00	2.75	2.75
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	7.00	6.50	0.00	6.00	0.00	0.00

Building

Functional Expenditures to Total General Fund Expenditures



BUILDING

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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries - FT	340,791	309,434	309,653	293,010	298,678	170,456
1112 Salaries - PT		1,333				
1116 Fast Track Salaries	3,211	(585)		-		-
1211 Overtime	6,105	1,074	6,707	-	1,304	-
1242 Car Allowance		3,732	5,717	-	5,696	-
1300 Employee Benefits	18,526	17,816	16,397	18,167	13,059	9,972
1311 Bonus	-			2,750		1,250
1511 FICA	5,395	4,475	219	-		-
1512 Medicare			5,336	4,249	4,300	2,197
1521 Retirement	41,166	36,147	37,038	39,175	38,940	22,149
1531 State Insurance Fund						-
1541 Health Insurance	66,365	51,909	57,417	69,300	58,719	36,934
1545 Dental Insurance	5,479	4,622	4,726	5,500	4,969	2,750
1548 Vision Insurance	1,314	983	975	1,148	934	294
1561 Long Term Disability	1,633	1,411	1,419	1,784	1,318	1,038
Total:	489,985	432,351	445,603	435,083	427,920	247,039

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2120 Interest Pd - Building Bonds	18,321	4,543	1,649		2,346	-
2121 Dues, Subscriptions, Memberships	441	363	540	2,500	639	307
2321 Travel & Training	3,855	2,704	1,090	3,000	1,082	1,352
2369 Meetings	304	427	113		63	-
2411 Office Expenses & Supplies	2,523	1,235				-
2421 Postage		-				-
2431 Uniforms & Clothing	898	1,006	1,075	1,200	900	1,200
2513 Equipment Supplies & Maintenance	105	(757)	841	185		-
2521 Vehicle Fuel & Maintenance		(49)				-
4531 Professional/Technical Services	694			-		-
5002 Misc. Services & Supplies		-			(27)	-
Total:	27,141	9,472	5,309	6,885	5,002	2,859

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay						
7211 Building & Bldg. Improvements			2,871			
7410 Equipment	-					
7412 Computer Equipment	1,461		61			
Total:	1,461	0	2,932	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
9154 Transfer to Fleet Fund	32,600			8,789	8,789	6,332
Other Fund Transfer						
Total:	32,600	0	0	8,789	8,789	6,332



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

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

The Recorder's 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 prepares agenda packets and coordinates the public hearings for City Council meetings, attends and maintains record of such meetings, manages all City owned property tax related issues with Utah County, and handles all requests for records under GRAMA. The Recorder's Office also handles processes related to subdivision recording.

Notary services are available to residents free of charge from the City. Residents are urged to call first to ensure that a notary is in before coming to the city offices.

The office of City Recorder is one of two public offices (the other being treasurer) that is statutorily required by state law. Keeping public records is and always has been a crucial public function with a long and distinguished history rooted in the service of ancient municipal clerks. In fact, municipal clerks are the oldest public servants in local government along with, unfortunately, the tax collectors. Even though today's municipal clerks are intimately associated with written records, in the past, preliterate communities depended on

Providing professional service and transparency to the City

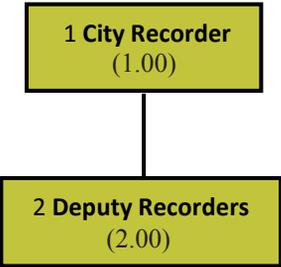


CITY RECORDER

“Remembrancers” to remember public transactions. Their memories subsequently served as official public records.

The Classical Civilizations made extensive use of municipal clerks. The Greeks, for instance, had a city secretary who read official documents publicly. This record keeping was vital to the democratically-run Greek city-states. Athenian public records are most familiar from the survival of inscribed stelai (i.e., slabs of marble with published decrees), treaties, financial accounts, and other state documents. The Romans were consummate record keepers and as their public institutions developed, they created the office of quaestor for, among other government duties, official state recordkeeping. Recordkeeping was integral to the strength and organization of the Romans.

The Eagle Mountain City Recorder's Office proudly continues this ancient tradition employing the latest technological advances to keep accurate and accessible records for the public.



Personnel Description
Full-Time Equivalents have not been reduced, but staff has changed. An outgoing *Deputy Recorder* has been replaced by the *Building Clerk* from the Building Department.

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

City Recorder

Top 3 Accomplishments from FY 10-11

1. All recorders have been certified under City Municipal Clerk (CMC).
2. Obtained a grant from the Office of Economic Adjustment for the Joint Land Use Study (JLUS) with Camp Williams and surrounding cities.
3. All minutes have been approved and were put online by the following City Council meeting.

Departmental Goals FY 11-12

- To have a smooth and successful Primary and General Elections.
- To provide staff with opportunities to continue in education and training.
- To promote the interchange of information between departments.
- To help foster interoffice relationships in order to facilitate and support departments.

Performance Objectives FY 11-12

- To obtain the Master's of Municipal Clerk (MMC) certification by the end of 2012.
- To attend and pass both, the Utah Municipal Clerk Association (UCMA) training and International Institute Municipal Clerks (IIMC) conferences.
- To ensure that all City Council minutes are approved at consecutive meetings helping to maintain consistent work flow
- All Government Records and Management Act (GRAMA) requests will be processed as received and not exceed the 10 day deadline.

City Recorder

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$200,628	\$227,950	\$232,332	\$247,890
2. Number of Full-Time Equivalents	2.00	3.00	3.00	3.00
3. Number of Regular Hours	N/A	New	7,128	7,100
4. Number of Overtime Hours	N/A	New	18.25	0
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Approved and Processed Subdivisions	102	109	164	180
2. # of Resolutions Processed	28	24	14	18
3. Elections Conducted	1	1	0	1
4. # of CURA Seminars Attended	11	12	8	10
5. Open Liability Claims Closed	14	26	20	22
6. # of Ordinances Processed	27	15	20	23
7. # of Agreements Processed	62	42	52	50
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. % of Registered Voters Voting	31%	24%	46%	30%
2. % of agenda packets completed Thursday prior to meetings	100%	100%	100%	100%
3. % of draft minutes completed within 48 hours	95%	95%	98%	98%
4. % of documents processed within 3 days of council	85%	90%	95%	96%
5. Prompt retrieval of municipal records with in 1 day (except GRAMA record requests)	90%	95%	95%	96%
6. % of GRAMA records retrieved within legal limits	100%	100%	100%	100%
7. Authorized Personnel as a % of General Fund FTEs	4.15%	4.50%	5.38%	5.74%
8. Expenditures as a % of General Fund	2.16%	2.68%	2.80%	2.82%

City Recorder

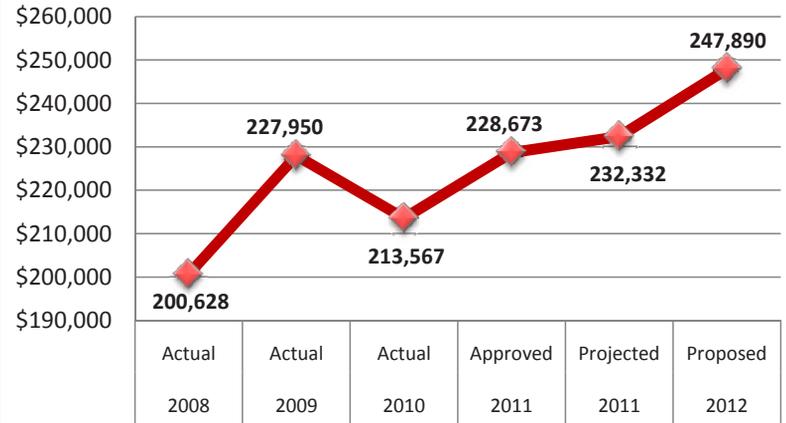
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 8.4% .

Personnel Services - The total Personnel budget increased by \$7,417 or 3.6% . The overall increase is in part due to salary adjustments within the department and added fees for benefits. Rates for medicare, health insurance and retirement increased this year between 3 to 7% for the department.

Materials, Supplies & Services - Total Materials budget increased \$11,800 or 51.3 % . This activity increased mainly to run the upcoming elections, which will consist of purchasing paper ballots, providing stipends for poll workers, sending out mailers/public notices, and purchasing all the supplies and materials for elections.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

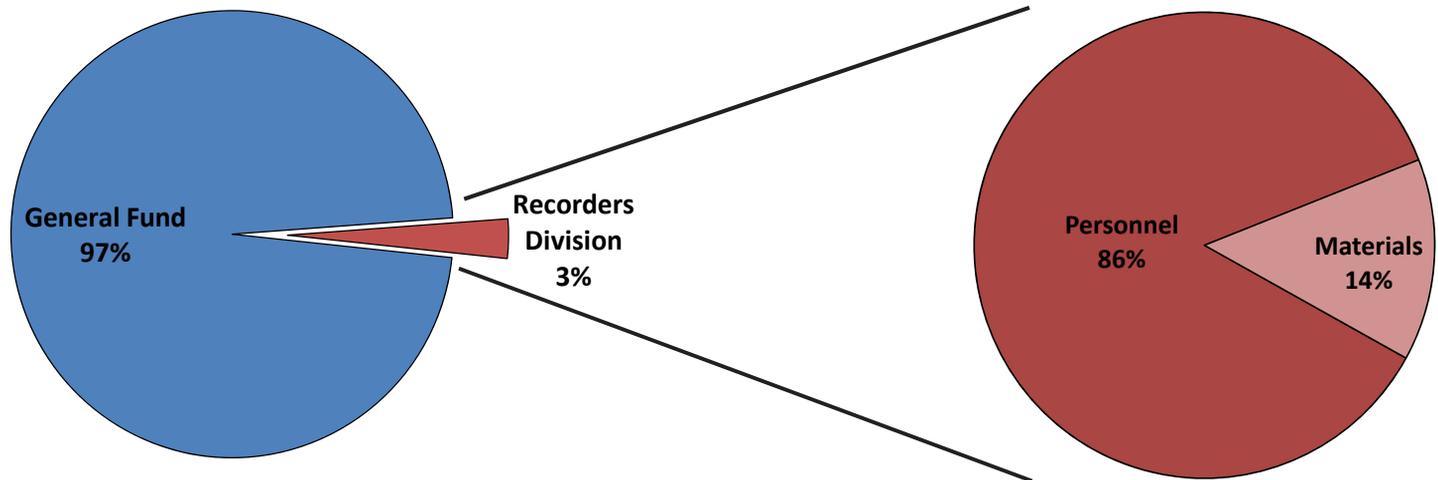
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	144,885	180,481	191,917	205,673	197,437	213,090
Materials, Supplies & Services	46,230	34,527	17,262	23,000	14,735	34,800
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	9,514	12,943	4,388	-	-	-
Expenditure Total:	200,628	227,950	213,567	228,673	212,172	247,890

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	200,628	227,950	213,567	228,673	212,172	247,890
Revenue Total:	200,628	227,950	213,567	228,673	212,172	247,890

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	1.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	2.00	3.00	3.00	3.00	3.00	3.00

City Recorder

Functional Expenditures to Total General Fund Expenditures



CITY RECORDER

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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	98,126	130,365	139,500	133,806	141,770	139,154
1211 Overtime	8,189	1,410	981		354	-
1300 Employee Benefits	4,671	10,446	8,965	8,296	10,789	8,535
1311 Bonus	-	-	-	1,500	-	-
1511 FICA	1,466	1,869	91			-
1512 Medicare			1,799	1,940	1,960	1,996
1521 Retirement	14,379	13,659	16,019	17,890	19,002	18,955
1531 State Insurance Fund	-	-	-			-
1541 Health Insurance	15,243	18,993	20,813	37,800	19,615	40,291
1545 Dental Insurance	1,963	2,572	2,573	3,000	2,821	3,000
1548 Vision Insurance	415	560	554	626	489	321
1561 Long Term Disability	432	607	623	815	639	838
Total:	144,885	180,481	191,917	205,673	197,437	213,090

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	917	1,081	1,461	1,200	1,362	1,400
2211 Public Notices	11,632	14,860	3,909	12,000	7,788	8,000
2321 Travel & Training	3,754	5,353	3,259	4,000	3,830	4,000
2369 Meetings	415	117	(63)	500	258	300
2411 Office Expenses & Supplies	2,964	2,602				-
2531 Mileage Reimbursement	350	615	232	500	201	300
4138 Property Taxes	5,226	(527)	1,326		654	-
4139 Recording Fees	3,460	8,286	960	3,500	106	3,000
4261 Computer Software & Maintenance	6,280	790		800		800
4531 Professional/Technical Services	1,115	974	500			5,000
4532 Record Transcription Services	-	-				-
4950 Elections	10,116	377	5,678	500	535	12,000
5002 Misc. Services & Supplies						-
Total:	46,230	34,527	17,262	23,000	14,735	34,800

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7412 Computer/Office Equipment	4,144	2,039				-
7425 Codification of City Records	5,370	10,904	4,388		2,287	-
7552 Furniture						-
Total:	9,514	12,943	4,388	-	-	-



Economic Development

EAGLE

MOUNTAIN

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

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

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

The economic development outreach program generates interest and encourages the location of new businesses in Eagle Mountain City by utilizing different methodologies. One example of this is the grand opening

The grand-opening of the Business Incubator



of the business incubator in June 2011, which is believed to be Utah's first city sponsored business incubator that uses no taxpayer dollars. The program allows participants to lease office space for three years, at no cost during the first year, then with minimally increased rent during the second and third year. Another methodology is improving and strengthening relationships with business communities and real estate development practitioners. The City Council has formed a Redevelopment Agency (RDA) as well as a Community Development Area (CDA) as mechanisms to offer tax incentives to prospective companies. Because the City owns and operates its own gas, electric, sewer and water utilities, the City is able to be even more creative in their incentive packages.

ECONOMIC DEVELOPMENT



Personnel Description

The City Assistant Manager also acts as the Economic Development Director and is listed under the Executive department.

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

Economic Development

Top 4 Accomplishments from FY 10-11

1. Started the *Business Incubator Development Program (BIDP: 6 businesses)* to help companies grow and hopefully break ground in the City
2. Held street fairs for local businesses to gather twice a year as an event to facilitate their sales and advertisement
3. Hosted several site visits from Fortune 500 Companies
4. Formed effective contacts with businesses at the *International Council of Shopping Centers (ICSC)*

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

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

Economic Development

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$24,143	\$215,825	\$124,014	\$16,175
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Site Visits	--	N/A	New	10
2. Economic Developments & Events	--	N/A	New	7
3. Commercial Businesses	14	9	17	20
4. Residential Businesses	138	110	107	120
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. New Jobs Created	--	N/A	New	50
2. New Commercial Businesses	--	0	8	3
3. Rating of the <i>overall quality of life in Eagle Mountain City</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "good"	New	3.85	4.24	4.25
4. Rating of the <i>economic opportunity in the City</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	3.11	3.20	3.30
5. Rating of the <i>commercial growth in the City</i> on a scale of 1 to 5, with 1 meaning "strongly oppose" and 5 meaning "strongly favor"	New	4.21	4.28	4.35
6. Expenditures as a % of General Fund	0.12%	2.51%	1.49%	0.18%
7. Rating of <i>Economic Development</i> in the City on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "good"	N/A	New	3.10	3.15

Economic Development

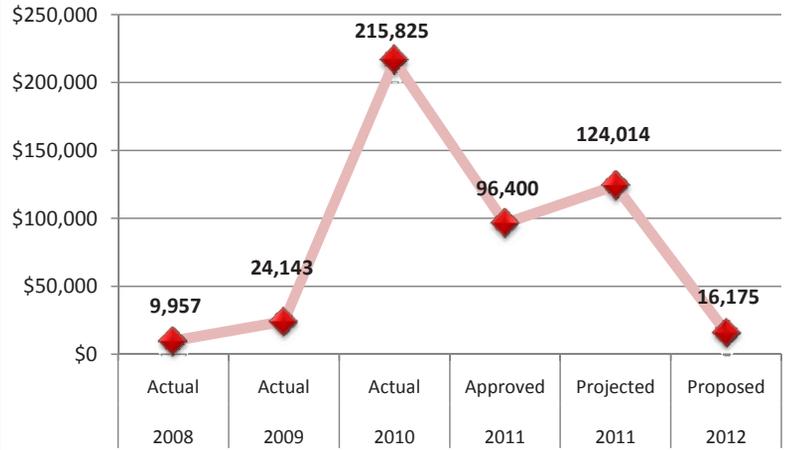
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 83.2%.

Personnel Services - There is no Personnel budget for this activity. The Economic Development Director/ Assistant City Manager is paid out of the Executive department.

Materials, Supplies & Services - Total Materials budget decreased by \$80,225 or 83.2%. The decrease is primarily due to the phasing out of the marketing campaign that was launched in 2009. The City is expected not to pursue new television commercial slots, new information packets, or web site redesign.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

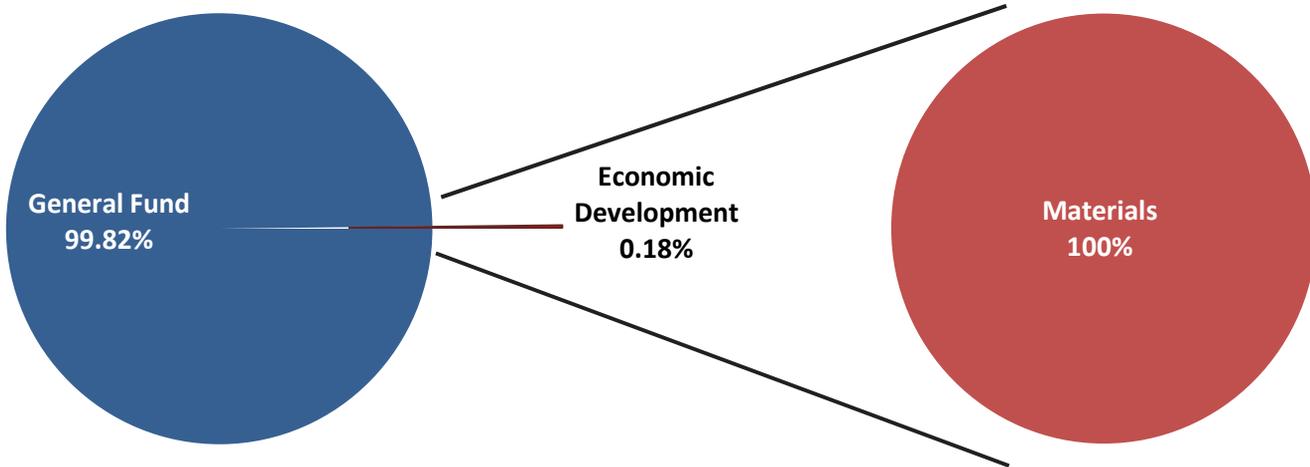
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services						
Materials, Supplies & Services	9,957	24,143	215,825	96,400	109,395	16,175
Interfund Transactions						
Capital Outlay						
Expenditure Total:	9,957	24,143	215,825	96,400	109,395	16,175

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	9,957	24,143	215,825	96,400	109,395	16,175
Revenue Total:	9,957	24,143	215,825	96,400	109,395	16,175

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00		0.00

Economic Development

Functional Expenditures to Total General Fund Expenditures



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

ECONOMIC DEVELOPMENT

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries						
1211 Overtime						
1300 Employee Benefits						
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>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships			5,650		7,747	
Lehi Area Chamber of Commerce	-			2,500		5,000
EDC Utah Membership				2,000		3,000
UV Chamber of Commerce						700
Utah Alliance for Economic Dev.				500		75
NBIA						350
IEDC						350
2321 Travel & Training			8,953	2,400	5,711	
NBIA Conference						1,500
ICSC Conference				5,000		1,500
GOED						300
UV Chamber/Utah Alliance						200
2369 Meetings						400
Marketing				80,000		
5780 Marketing Tools			192,541		91,785	
6522 Economic Development	9,957	24,143	8,681		4,152	
Luncheon Hosting				2,000		600
Street Fairs						1,200
Golf Tournament/Economic Summit				2,000		1,000
Total:	9,957	24,143	215,825	96,400	109,395	16,175

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay						
Total:						





Engineering

EAGLE MOUNTAIN

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

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

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

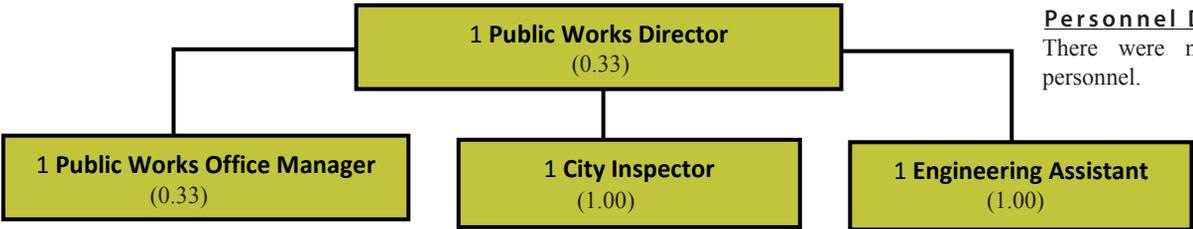
The City Engineer (left) is constantly looking for ways to improve City infrastructure



these improvements place on the City system and what reparations are then needed (water rights transfers, bonds, impact fees, etc.). As needed, the Engineering Division also reviews City's design and construction standards to ensure they are adequately address the City's needs.

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

ENGINEERING



Personnel Description
There were no changes to personnel.

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

Engineering

Top 3 Accomplishments from FY 10-11

1. Prepared and bid out over \$1,000,000 in City projects
2. Designed in-house layouts for the City Splash Pad and Smith Ranch Park & tot lot
3. Procured a grant from the National Park Services for new City trails with the value of \$45,000

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- To ensure accuracy and safety by annually reviewing and updating master plans
- To review new projects within a 2 week time period
- To improve the Geographic information System (GIS) by increasing accuracy on the maps, allowing remote access to all City departments, and easing output
- To implement a plan to annually review current Public Works construction guidelines

Engineering

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$747,119	\$331,519	\$225,782	\$230,990
2. Number of Full-Time Equivalents	9.00	3.67	2.66	2.66
3. Total Regular Hours	16,897	7,813	5,294	5,250
4. Total Overtime Hours	N/A	New	95	75
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Capital Improvement Projects Completed	New	6	5	5
2. Number of Construction Projects	New	12	5	5
3. Number of new projects completed (subdivisions) and inspected	New	2	2	3
4. Number of site plans/concepts approved	New	6	3	4
5. Capital Improvement Projects Completed Value	New	\$20,000,000	\$1,250,000	\$2,000,000
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Capital Improvement Projects Completed Value per Resident	New	\$833.33	\$54.35	\$86.96
2. Authorized Personnel as a % of General Fund FTEs	12.45%	5.50%	4.78%	4.78
3. Expenditures as a % of General Fund	9.02%	3.82%	2.72%	2.63%

Engineering

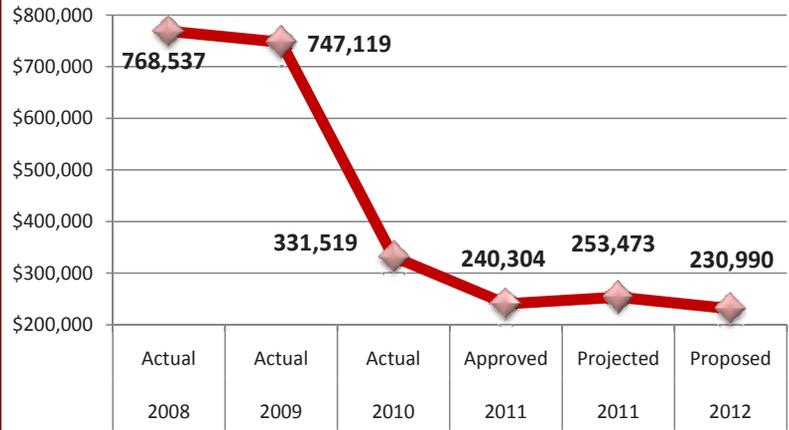
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 3.9% .

Personnel Services - The total Personnel budget increased by \$1,377 or 0.7% . The subtle increase in the Personnel budget is mainly due to the increase of health insurance and a slight salary adjustment within the department.

Materials, Supplies & Services - Total Materials budget decreased by \$11,500 or 41.8% . The overall decrease is in part due to cutbacks in ‘Travel and Training’ and less ‘Professional/Technical Services’. Last year the City used contractors to survey several land areas. This upcoming year there will be less need for specific land surveys as most were performed previously.

Expenditure Trends



Interfund Transactions - The Interfund Transaction budget increased slightly by \$809 or 9.7% . The overall increase was proposed to mitigate the expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

Capital Outlay - There is no Capital proposed for this activity.

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

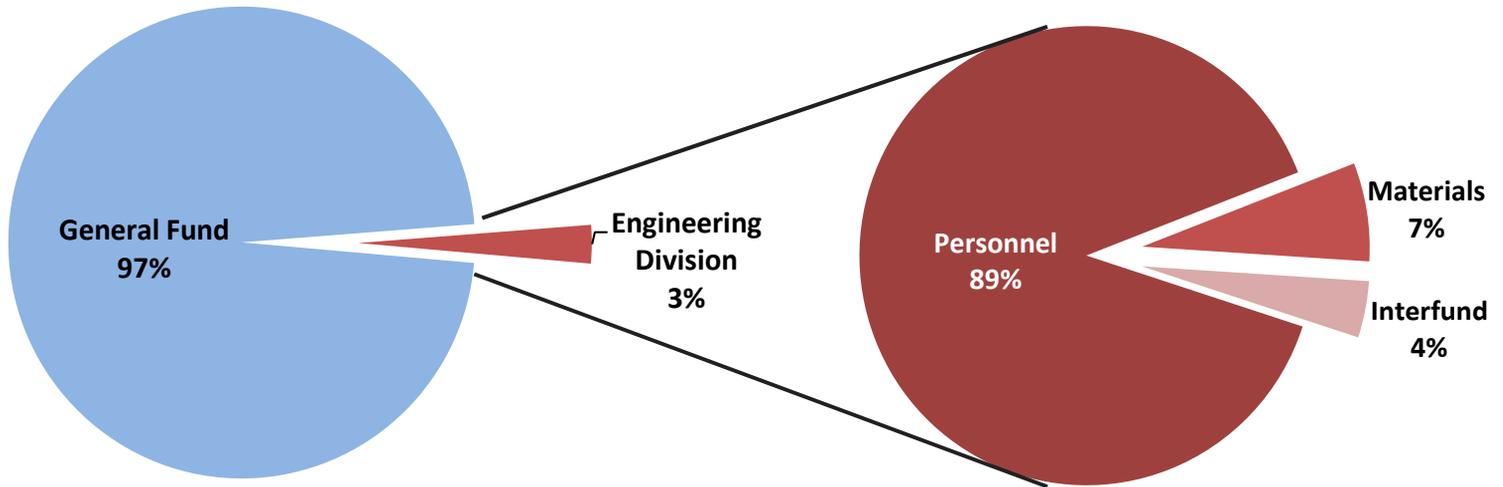
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	579,396	418,226	284,032	204,423	206,040	205,800
Materials, Supplies & Services	138,613	268,187	44,729	27,500	17,972	16,000
Interfund Transactions	22,000	39,000	-	8,381	8,381	9,190
Capital Outlay	28,528	21,706	2,758	-	2,174	-
Expenditure Total:	768,537	747,119	331,519	240,304	234,567	230,990

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	768,537	747,119	331,519	240,304	234,567	230,990
Revenue Total:	768,537	747,119	331,519	240,304	234,567	230,990

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time	9.00	3.67	2.67		2.66	2.66
Part-time/Seasonal						
FTE Total:	9.00	3.67	2.67		2.66	2.66

Engineering

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	401,908	294,020	196,611	136,670	138,204	137,802
1211 Overtime	7,728	5,383	3,262		3,042	-
1242 Car Allowance	3,230	5,727	5,592	5,000	1,881	5,000
1300 Employee Benefits	19,427	16,697	10,627	6,746	6,998	6,734
1311 Bonus	-	-		2,000		-
1511 FICA	5,854	4,138	305			-
1512 Medicare			2,759	1,982	2,008	1,979
1521 Retirement	47,894	34,493	23,375	14,547	18,885	14,956
1531 State Insurance Fund	-	-				-
1541 Health Insurance	81,822	50,859	36,900	33,592	31,200	35,725
1545 Dental Insurance	8,034	4,607	3,066	2,666	2,683	2,660
1548 Vision Insurance	1,671	992	640	557	507	284
1561 Long Term Disability	1,828	1,312	895	663	632	661
Total:	579,396	418,226	284,032	204,423	206,040	205,800

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	469	2,086	930	1,200	1,281	1,200
2321 Travel & Training	3,409	3,323	4,796	3,400	1,862	1,900
2369 Meetings	238	198	352		160	-
2411 Office Expenses & Supplies	2,383	2,079				-
2431 Uniforms & Clothing	1,963	778	400	800	802	800
2513 Equipment Supplies & Maintenance	7,953	2,969	2,290	2,000	1,476	2,000
2523 Blue Stakes Supplies	6,572	-				-
2531 Mileage Reimbursement	-	-	270	100		100
4320 Engineering Services	61,375	119,089	300			-
4531 Professional/Technical Services	54,252	137,666	35,390	20,000	12,391	10,000
5002 Misc. Services & Supplies	-	-				-
Total:	138,613	268,187	44,729	27,500	17,972	16,000

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	3,833	2,913	2,758		2,174	-
7412 Computer Equipment	24,695	16,565				-
7414 GIS Equipment		2,228				-
Total:	28,528	21,706	2,758	-	2,174	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	22,000	39,000		8,381	8,381	9,190
Other Fund Transfer		-				-
Total:	22,000	39,000	-	8,381	8,381	9,190

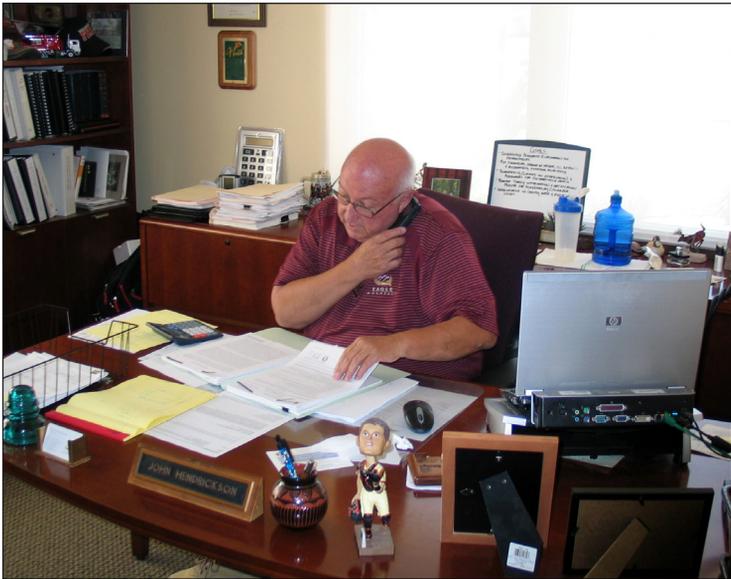
ENGINEERING



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

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

A typical day in the office as the City Manager oversees the day-to-day operations of the City



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

Programs:

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

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

Human Resources: The Human Resources Division provides direction and services in all aspects of human resource management including recruitment and selection, classification, compensation and benefits administration, training, employee relations, and maintenance of records. A major focus of Human Resources is hiring and retaining effective employees. Part of this includes accurately informing people about the benefits of working for the City.

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

Executive

Top 5 Accomplishments from FY 10-11

1. Received the City's 1st Comprehensive Annual Financial Report (CAFR) Award
2. Coordinated the Community Hero Award and fundraised for the Exceptional Kids Playground
3. Setup 7 *Military Welcome Home Processions* and from the *Annual Care Package Drive* sent 32 packages to residents serving in the military
4. Despite the economic downturn, met all budget requirements and did not have to use furloughs
5. Implemented the City's Strategic Plan, aligning goals and objectives from the Mayor and City Council with the purpose, goals, objectives, and performance measurements of each municipal department

Departmental Goals FY 11-12

- To ensure fiscal responsibility by maintaining a balanced budget and avoid accessing reserve funds
- To ensure salaries and benefits are fair according to market standards in order to hire and retain effective employees
- To promote safety and health awareness to City employees through the Safety Committee in order to improve awareness and compliance with safety standards
- To plan and implement effective and efficient services within the City's financial capacity to meet the needs of residents, customers and employees
- To find more effective ways to communicate with the public and improve the City's image

Performance Objectives FY 11-12

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

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$620,788	\$728,200	\$991,749	\$908,147
2. Number of Full-Time Equivalents	8.33	9.16	9.16	10.16
3. Total Regular Hours	--	New	7,892	7,800
4. Total Overtime Hours	--	New	41	35
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Number of Job Postings Processed	New	3	10	5
2. Number of Management Trainings	New	7	5	8
3. City Newsletter	10	8	12	12
4. Press Releases	18	22	11	12
5. New Worker's Compensation Claims	New	6	12	10
6. Full-Time Employee Turnover	6	5	3	2
7. Number of Worker Days Lost to Injury	New	0	120	110
8. Average Number of Employees at Each HR Training Meeting	New	60	60	60
9. Trainings Attended by the HR Director	22	22	22	22
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Average Percent of Employees at Each Management Training Meeting	New	80%	85%	100%
2. Rating of <i>Administration Services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	3.37	3.60	3.65%
3. Rating of the <i>information found in the monthly City Newsletter</i> on the scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	4.17	3.94	4.00
4. Rating of the <i>proper involvement of citizens in decisions on issues</i> on the scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	3.31	3.33	3.35
5. Authorized Personnel as a % of General Fund FTEs	11.53%	14.48%	16.44%	19.44%
6. Expenditures as a % of General Fund	7.29%	9.25%	11.96%	10.34%
7. Rating of <i>Eagle Mountain as a place to raise children</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.64	4.70
8. Rating of <i>City communication to citizens about issues, decisions, and/or services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.54	3.60
9. Rating of <i>accessibility and availability of information on the City website</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.96	4.00

Executive

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 5.4% .

Personnel Services - The total Personnel budget increased by \$54,878 or 6.6% . The increase is primarily due to a rise in health insurance cost, salary adjustments and an annual payout. ‘Health Insurance’ increased \$9,676 or 8.5% and ‘Retirement’ costs grew \$6,066 or 9.2% within the department. ‘Overtime’ increased by \$7,800 because it was not budgeted for last year. This figure is a more accurate reflection of the City’s cost.

Materials, Supplies & Services - Total Materials budget decreased by \$5,000 or 23.5% . The decrease is primarily due to ‘Travel & Training’ which decreased by \$7,500 or 48.4% . The City Manager and staff will attend less conferences and trainings to save the City money. The only increase is in ‘Professional/Technical Services’ for \$5,000, which will fund the substance abuse prevention program, *Communities That Cares (CTC)*.

Expenditure Trends

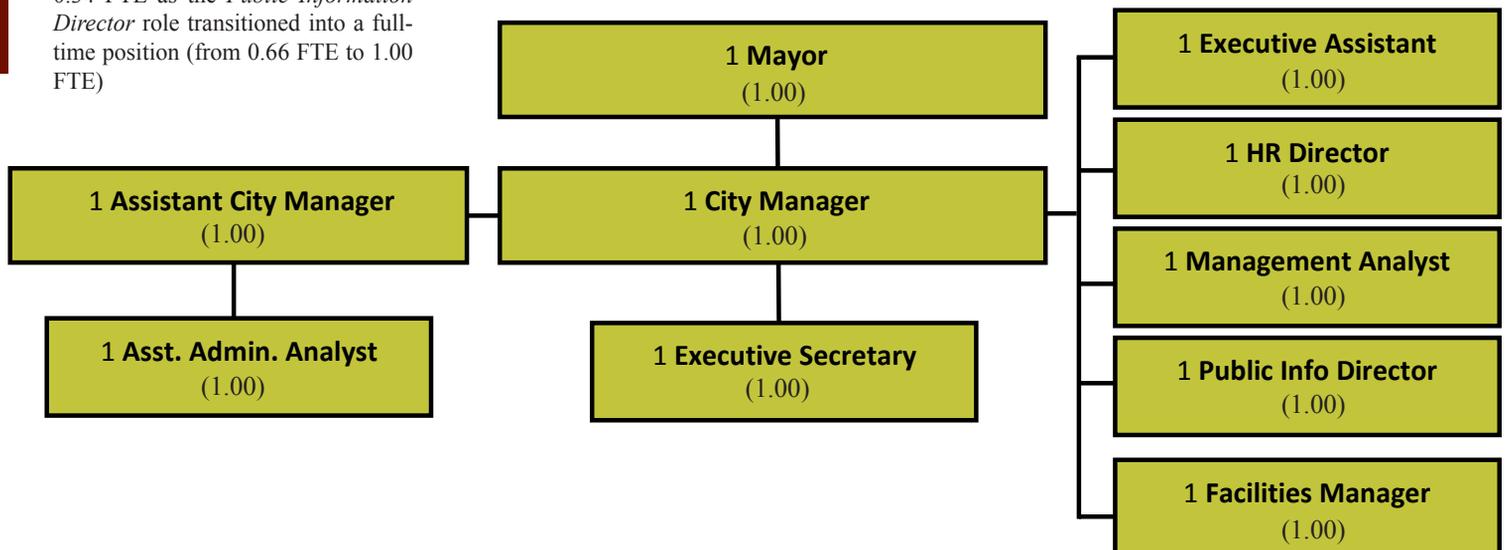


Interfund Transactions - The Interfund Transactions budget decreased by \$3,451 or 30.0% . The overall decrease is due to a more conservative vehicle usage policy. This figure more accurately reflects the City’s cost.

Capital Outlay - There is no Capital proposed for this activity.

Personnel Description

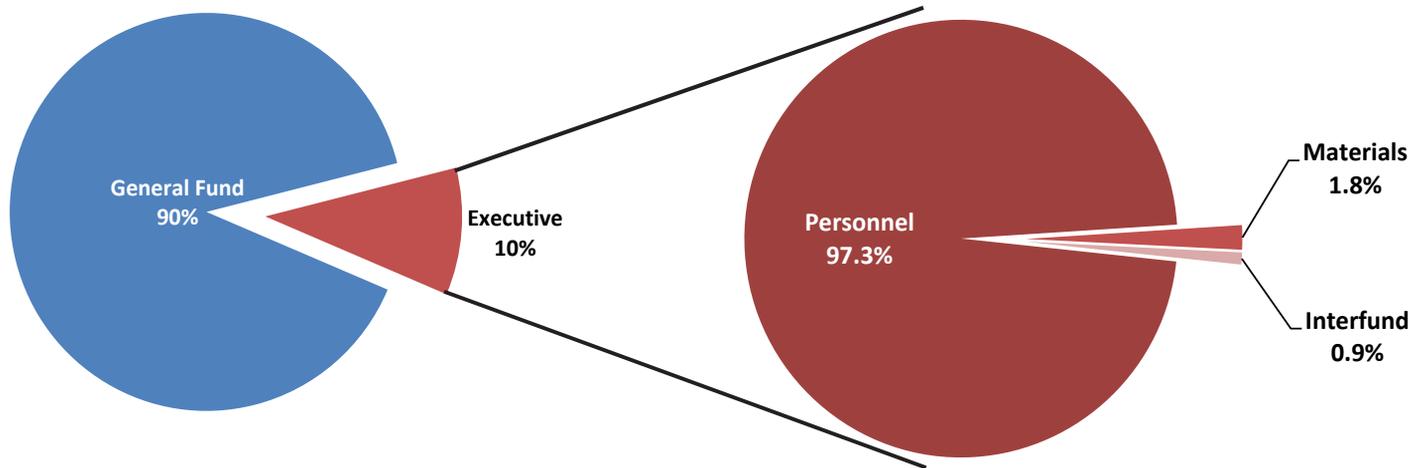
The department increased slightly by 0.34 FTE as the *Public Information Director* role transitioned into a full-time position (from 0.66 FTE to 1.00 FTE)



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

Executive

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries - FT	431,451	534,552	530,654	584,374	603,068	609,306
1111 Annual Leave Payout						10,000
1112 Salaries - PT			42,742		30,944	
1211 Overtime	16,848	6,815	18,899		17,191	7,800
1242 Car Allowance	5,806	6,029	6,018	6,000	6,000	6,000
1300 Employee Benefits	21,131	27,710	30,975	30,731	33,760	32,570
1311 Bonus	-	-		4,500		-
1511 FICA	10,116	13,498	6,371	1,161	6,398	553
1512 Medicare			8,030	8,473	9,176	8,762
1521 Retirement	45,744	51,505	58,001	66,270	73,006	72,336
1531 State Insurance Fund	-	-				-
1541 Health Insurance	53,750	57,812	79,994	113,400	99,006	123,076
1545 Dental	5,776	5,348	6,356	9,000	7,832	9,163
1546 Vision Insurance	1,199	1,161	1,338	1,879	1,536	979
1561 Long Term Disability	1,730	1,927	2,025	3,132	2,256	3,253
Total:	593,550	706,355	791,401	828,920	890,172	883,798

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	1,191	1,385	2,102	3,000	2,911	2,500
2211 Public Notices						-
2321 Travel & Training	5,789	9,547	10,128	15,500	15,290	8,000
2369 Meetings	524	1,620	1,745	1,500	1,583	800
2411 Office Expenses & Supplies	3,165	4,612				-
2421 Postage	11	-				-
2513 Equipment Supplies & Maintenance	608	316	479			-
2521 Vehicle Fuel & Maintenance						-
2531 Mileage Reimbursement	304	302	90	300		-
4531 Professional/Technical Services	922	(20)	1,745		483	5,000
5002 Misc. Services & Supplies	1,773	583	22	1,000	684	-
Total:	14,287	18,345	16,310	21,300	20,950	16,300

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment						-
7412 Computer Equipment	7,016					-
7552 Furniture	2,935					-
Total:	9,951	-	-	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
9154 Transfer to Fleet Fund	3,000	3,500		11,500	11,500	8,049
Other Fund Transfer						
Total:	3,000	3,500	-	11,500	11,500	8,049

EXECUTIVE

Executive

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

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	593,550	706,355	791,401	828,920	890,172	883,798
Materials, Supplies & Services	14,287	18,345	16,310	21,300	20,950	16,300
Interfund Transactions	3,000	3,500	-	11,500	11,500	8,049
Capital Outlay	9,951	-	-	-	-	-
Expenditure Total:	620,788	728,200	807,710	861,720	922,622	908,147

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	620,788	728,200	807,710	861,720	922,622	908,147
Revenue Total:	620,788	728,200	807,710	861,720	922,622	908,147

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected			1	1		1
Appointed	2.00		1	1		1
Full-time	6.00		6.5	7.5		6.5
Part-time/Seasonal	0.33		0.66	0.66		1.50
FTE Total:	8.33	0.00	9.16	10.16		10.00



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

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

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

Something that is very important to Eagle Mountain is keeping accurate records. The Finance Department focuses on this, and keeps it as a mission in all of their work. Another thing that increases accuracy is the use of

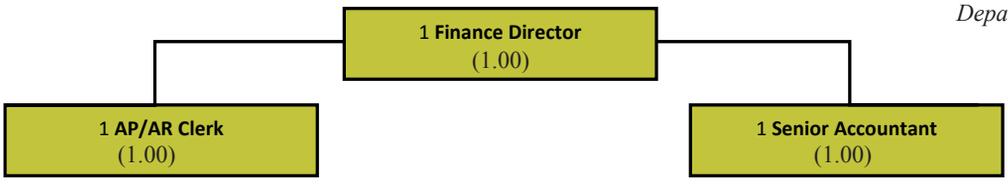
The Finance Department ensures City funds are managed properly



Springbrook to track financial transactions. In the 2011 fiscal year, Eagle Mountain will be switching to version 7 of Springbrook, which is a net version. This will allow employees to view their own records, and to interact with other employees more efficiently. Springbrook also tracks information the State needs for Transparency reports, which helps the City comply with State requirements and keeps financial processes visible for residents.

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

Personnel Description
There have been no changes to staff. The Finance Director also oversees the Utility Billing Department.



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

Finance

Top 4 Accomplishments from FY 10-11

1. Spear-headed the budget meetings and the entire budget process as this was done by a different department previously
2. Submitted the 2nd Comprehensive Annual Financial Report (CAFR)
3. Instrumental in receiving the City's 1st 'CAFR Award'
4. Submitted the audit on time and other financial reports as mandated

Departmental Goals FY 11-12

- To improve the budget process
- To maintain reconciliations of bank accounts on time.
- To provide accurate and timely information
- To continually analyze and review the City's financial policies

Performance Objectives FY 11-12

- To ensure that bank reconciliations are done w/in 30 days
- Provide more descriptive analysis for Fund Management by January 2012
- To prepare to do the Fiscal Year 2013 budget entirely using the *Sprinbrook* software by June 2012

Performance Measurements

Input/Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$361,031	\$361,641	\$397,303	\$407,087
2. Number of Full-Time Equivalents	3.50	4.50	3.00	3.00
3. Quarter- Survey Non-Property Taxes (on time)	Yes	Yes	Yes	Yes
4. Budget w/ Fund Managers by June 22nd	Yes	Yes	Yes	Yes
5. Submit Annual Audit before December 31st	Yes	Yes	Yes	Yes
6. Submit <i>Continued Disclosure Report</i> by 12/31	Yes	Yes	Yes	Yes
7. Number of Purchase Orders Processed	N/A	New	985	1,000
8. Number of Invoices Processed	N/A	New	4,400	5,200
9. Total Regular Hours	N/A	New	3,792	3,792
10. Total Overtime Hours	N/A	New	1.25	0
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Received GFOA CAFR Award	N/A	No	Yes	Yes
2. Received GFOA Budget Award	Yes	Yes	Yes	Yes
3. Authorized Personnel as a Percent of General Fund FTEs	6.23%	5.25%	5.38%	5.74%
4. Expenditures as a Percent of General Fund	7.63%	4.25%	4.79%	4.64%
5. Rating of <i>Fund Management</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	3.23	3.46	3.50

Finance

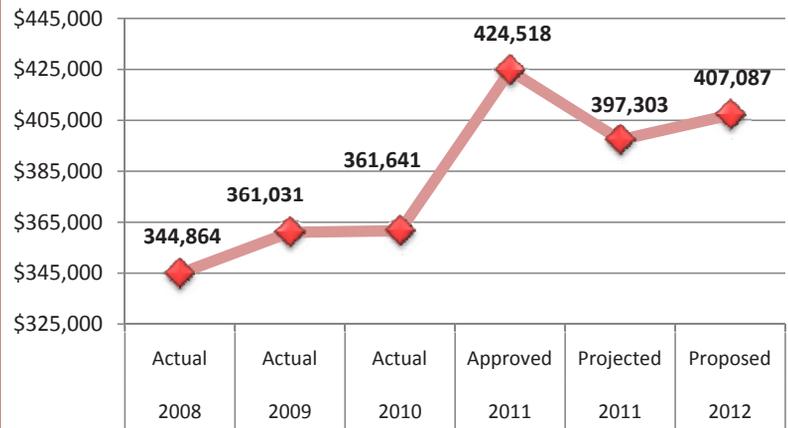
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 4.1% .

Personnel Services - The total Personnel budget increased by \$2,829 or 1.2% . The slight increase is mainly due to the rising cost of 'Health Insurance', increasing by 6.6% within the department .

Materials, Supplies & Services - Total Materials budget decreased by \$20,260 or 10.9% . The decrease is in part due to lower 'Banking Fees' and 'Auditing & Accounting Fees'. Banking Fees is expected to decrease as the City finds a new Credit Card Merchant Supplier that will bring down fees and prices, saving \$20,000. Auditing fees is expected to decrease as more work on the audit is done in-house, expediting the audit process and lowering additional fees, saving \$2,500. 'Training' has also been cut for budget concessions to only one training session, saving \$1,800.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - There is no Capital proposed for this activity.

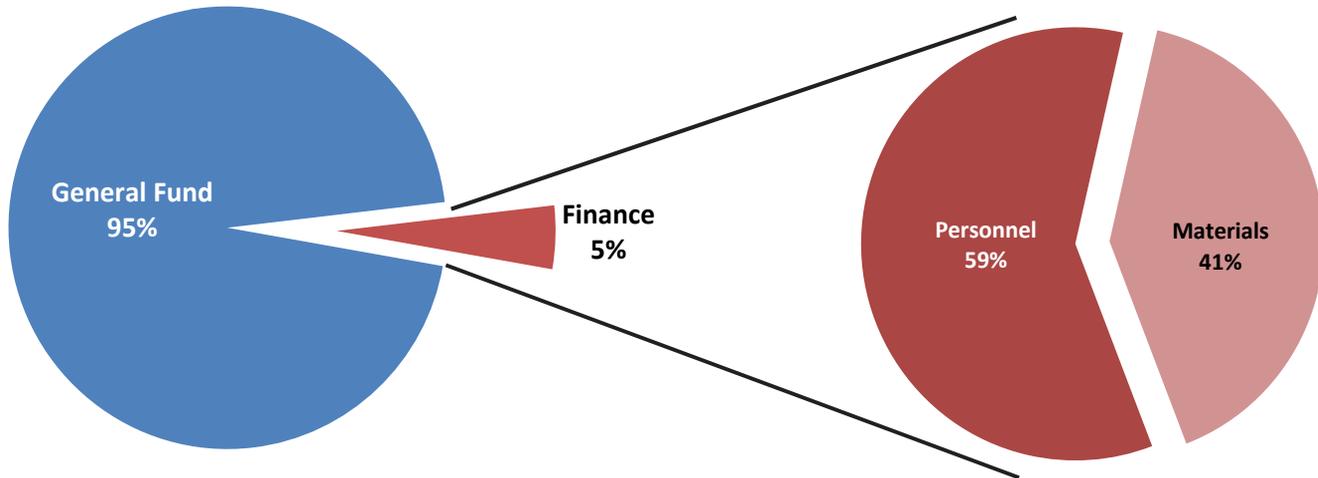
Fund 10- General
Sub 11 - Executive
Department 41410- Finance & Accounting Summary

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	167,654	182,472	190,141	239,018	210,558	241,847
Materials, Supplies & Services	177,210	178,559	171,500	185,500	139,821	165,240
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	344,864	361,031	361,641	424,518	350,379	407,087

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	344,864	361,031	361,641	424,518	350,379	407,087
Revenue Total:	344,864	361,031	361,641	424,518	350,379	407,087

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed	0.50		1.00	1.00		1.00
Full-time	4.00		2.50	2.00		2.00
Part-time/Seasonal						
FTE Total:	3.50	4.50	3.50	3.00		3.00

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	123,222	127,660	133,588	161,221	145,669	162,721
1211 Overtime	45	-	-	-	11	-
1300 Employee Benefits	(4,125)	7,831	8,204	9,996	8,550	9,996
1311 Bonus	-	-	-	1,500	-	-
1511 FICA	1,749	1,768	96	-	-	-
1512 Medicare	-	-	1,764	2,338	2,013	2,338
1521 Retirement	14,505	14,834	15,643	21,555	19,477	22,200
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	28,312	27,006	27,663	37,800	31,019	40,291
1545 Dental Insurance	2,776	2,273	2,081	3,000	2,657	3,000
1548 Vision Insurance	578	522	479	626	500	321
1561 Long Term Disability	592	579	623	982	662	982
Total:	167,654	182,472	190,141	239,018	210,558	241,847

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	285	380	388	500	240	240
2321 Travel & Training	2,556	2,172	2,537	3,000	2,125	1,200
2369 Meetings	983	999	642	500	123	100
2411 Office Expenses & Supplies	1,197	1,186	-	-	-	-
2421 Postage	802	-	-	-	-	-
2513 Equipment Supplies & Maintenance	-	-	-	500	-	200
2531 Mileage Reimbursement	76	-	-	-	-	-
Budget Preparation	-	-	-	-	-	1,000
4140 Banking Fees	88,723	115,501	125,107	120,000	97,911	100,000
4151 Auditing & Accounting	39,655	43,646	42,647	45,000	39,320	42,500
4211 Computer Network & Data Process	26,771	14,676	150	-	-	-
4221 Web Site Maintenance	5	-	-	-	(150)	-
4261 Computer Software & Maintenance	15,067	-	-	16,000	600	20,000
4531 Professional/Technical Services	1,090	-	29	-	(348)	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	177,210	178,559	171,500	185,500	139,821	165,240

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	45,000	-	-
Total:	-	-	-	45,000	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-



EAGLE MOUNTAIN

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

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

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

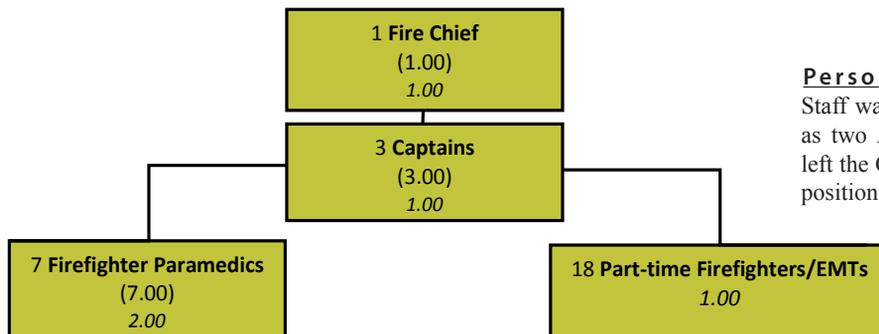
One of the difficulties of running a Fire department in Eagle Mountain City is the distribution of homes within the city limits. The 24,000 residents are spread throughout Utah's second largest city geographically. However, most of the population is concentrated within two major housing developments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

The Fire Department helps to control a fire in Herriman City



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

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



Personnel Description
Staff was reduced by 2.0 FTEs as two *Firefighter Paramedics* left the City voluntarily and the positions were not re-filled.

The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents. The daily numbers of FTEs are shown in *italics*, due to the nature of the Fire Dept. The daily staffing minimum is 4.00.

Top 5 Accomplishments from FY 10-11

1. Purchased and placed *Polaris Ranger* in service for patient retrieval
2. Placed into service two - 12 lead EKG monitors (from grant monies)
3. Trained department to read and understand 12 lead EKG's
4. Supported the community activity with the Easter Egg Hunt, Santa on the Fire Engine, and Pony Express Days
5. Presented *Fire Prevention Messages* to hundreds of citizens and children through numerous stations tours, public events, safety fairs and school visits

Departmental Goals FY 11-12

- Save lives, protect property and limit damage
- Maintain minimum staffing of four personnel at all times (NFPAITIO)
- Maintain minimum staffing of two paramedics on our initial ambulance response (State BEMS)
- Initiate fire attack prior to flashover (which is the eventual outcome of typical house fires - this generally occurs within 8 minutes)
- Provide assurance of response and medical care through the quality management program with the department's physician advisor

Performance Objectives FY 11-12

- Purchase and place into service a third EKG machine
- Continued public education including: Fire Safety, CERT, CPR clinics and Merit Badge classes
- Maintain and increase needed training to include fire and medical training
- Specialized training for three members in technical rescue
- To stay involved in local committees to keep up-to-date on recent topics and events

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Number of Full-Time Equivalents	8.75	15.0	11.0	11.0
2. Operating Expenditures	\$1,034,742	\$1,093,928	\$1,207,200	\$1,108,305
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Testing Completed on Fire Hydrants	N/A	New	918	920
2. Number of Calls with a Response	612	676	693	700
3. Number of EMS Calls	375	406	440	450
4. Number of Miscellaneous Calls	237	270	253	260
5. Number of Calls Billed for EMS Treatment and Transportation Services	212	281	261	270
6. Number of Recertified Personnel in Medical Certification, including ACLS and PALS	17	17	17	17
7. Number of Training Hours Since August 1st	587	917	900	900
8. Estimated Total Training Hours	1221	1,907	2,050	2,100
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Overall Response Time	N/A	New	8 minutes	9 minutes
2. Stations per Square Mile	New	0.042	0.038	0.035
3. Number of Firefighters per 1,000 Capita	New	0.62	0.48	0.50
4. Percent of Testing Completed on Fire Hydrants	100%	100%	100%	100%
5. Percent of Testing Completed on Firefighting Hoses and Pumps	100%	100%	100%	100%
6. Expenditures as a Percent of General Fund	21.86%	12.85%	14.55%	12.62%
7. Authorized Personnel as a Percent of General Fund FTEs	12.11%	22.49%	19.74%	20.00%
8. Rating of <i>Ambulance or emergency medical services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.24	4.25
9. Rating of <i>Fire services, including prevention and education</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.18	4.20

Fire

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 4.4% .

Personnel Services - The total Personnel budget decreased by \$63,772 or 5.9% . Staff was reduced by 2 FTEs, decreasing Salaries by \$73,968, but this also increased Part-time/Temp Seasonal Salaries by \$50,000. The two open positions are filled by 18 Part-time Fire Fighters that split time for the two positions. As salaries decrease, so do the contributions to employee benefits, retirement, health insurance, etc.

Materials, Supplies & Services - Total Materials budget increased \$26,550 or 42% . ‘Equipment Supplies,’ which covers the cost of necessary supplies in the Fire Stations (i.e. kitchen materials, office materials, etc) and Fire Fleet (i.e. hoses, nozzles,etc) was not budgeted for last year under this line item. For this reason, a \$30,000 increase is budgeted for ‘Equipment Supplies.’ ‘Vehicle Maintenance’ (i.e. tires, batteries, etc) was not budgeted for under this item last year either, increasing the budget for this activity \$16,000. The two significant increases are balanced out by ‘Contract Services’ that decreases by \$18,700 or 79% from the previous year.

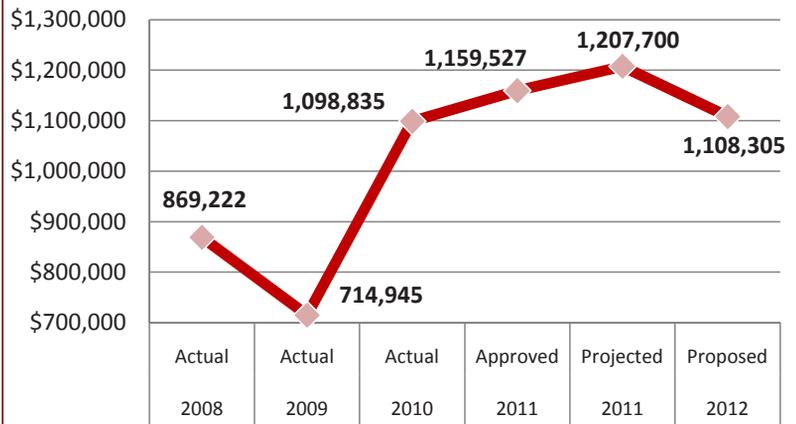
Fund 10- General Sub 25 - Fire Department 42200- Fire Summary

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	758,616	945,269	1,024,529	1,081,577	1,022,667	1,017,805
Materials, Supplies & Services	53,282	54,164	74,305	63,950	77,469	90,500
Interfund Transactions	55,000	36,000	-	14,000	14,000	-
Capital Outlay	2,324	500	-	-	1,679	-
Expenditure Total:	869,222	1,035,933	1,098,835	1,159,527	1,115,815	1,108,305

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	869,222	1,035,933	1,098,835	1,159,527	1,115,815	1,108,305
Revenue Total:	869,222	1,035,933	1,098,835	1,159,527	1,115,815	1,108,305

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	7.00	13.00	13.00	13.00	-	11.00
Part-time/Seasonal	1.75	2.00	2.00	2.00	-	2.00
FTE Total:	8.75	15.00	15.00	15.00	0.00	13.00

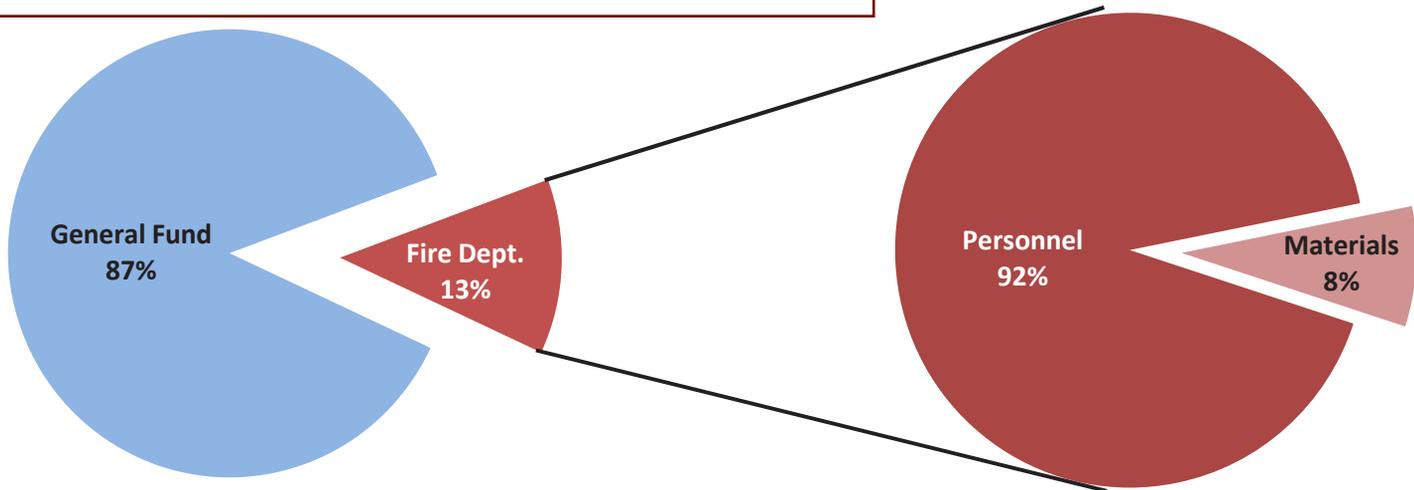
Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - There is no Capital proposed for this activity.

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	309,010	569,861	609,962	623,962	547,048	549,994
1112 PT/Temp Seasonal Salaries	257,877	145,084	157,487	100,000	203,046	150,000
1116 GAP Time				30,000	15,091	30,000
1211 Overtime	5,015	3,479	1,420	5,000	1,700	5,000
1250 Volunteer Stipends	47,478	388	348	-	4,482	3,000
1300 Employee Benefits	26,659	48,449	52,884	48,969	42,411	44,218
1311 Bonus	-		950	6,500		
1511 FICA	26,203	19,303	10,447	6,200	13,512	9,300
1512 Medicare	-		10,352	9,047	10,907	7,895
1521 Retirement	19,780	36,025	38,693	68,585	51,552	55,174
1541 Health Insurance	58,270	108,182	126,319	163,800	118,199	147,734
1545 Dental Insurance	5,628	9,801	10,728	13,000	10,263	10,998
1548 Vision Insurance	1,185	2,217	2,351	2,714	2,045	1,176
1561 Long Term Disability	1,510	2,481	2,587	3,800	2,412	3,316
Total:	758,616	945,269	1,024,529	1,081,577	1,022,667	1,017,805

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	982	245	437	1,000	675	1,000
2321 Travel & Training	6,205	5,676	5,631	8,000	5,831	6,000
2369 Meetings	415	466	396	500	180	500
2411 Office Expenses & Supplies	1,473	1,983	121	-	-	-
2412 Safety Programs & Supplies	1,225	(14)	1,337	3,000	2,836	3,000
2431 Uniforms & Clothing	6,419	7,305	8,603	8,000	6,568	8,000
2513 Equipment Supplies & Maintenance	13,757	22,770	12,973	-	27,468	30,000
2521 Vehicle Fuel & Maintenance		(88)	27,532	16,750	27,450	18,000
2522 Vehicle Maintenance			5,559		926	16,000
2610 Buildings & Ground Maintenance	13,645	7,877	4,563	-	145	-
3311 Telephone	191			-		-
4520 Contract Services	5,884	4,605	4,605	23,700	4,572	5,000
4531 Professional/Technical Services	2,107	1,609	1,995	3,000	245	3,000
4811 Equipment Rental/Lease	-			-		-
5002 Misc. Services & Supplies	979	551	553	-	574	-
5230 Fire Prevention Education		1,181		-		-
Total:	53,282	54,164	74,305	63,950	77,469	90,500

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7211 Building Improvements	-					-
7410 Equipment		500			1,679	-
7412 Computer Equipment	2,324					-
7421 Furniture						-
Total:	2,324	500	0	-	1,679	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
9154 Transfer to Fleet Fund	55,000	36,000		14,000	14,000	-
Other Fund Transfer				-		-
Total:	55,000	36,000	0	14,000	14,000	-



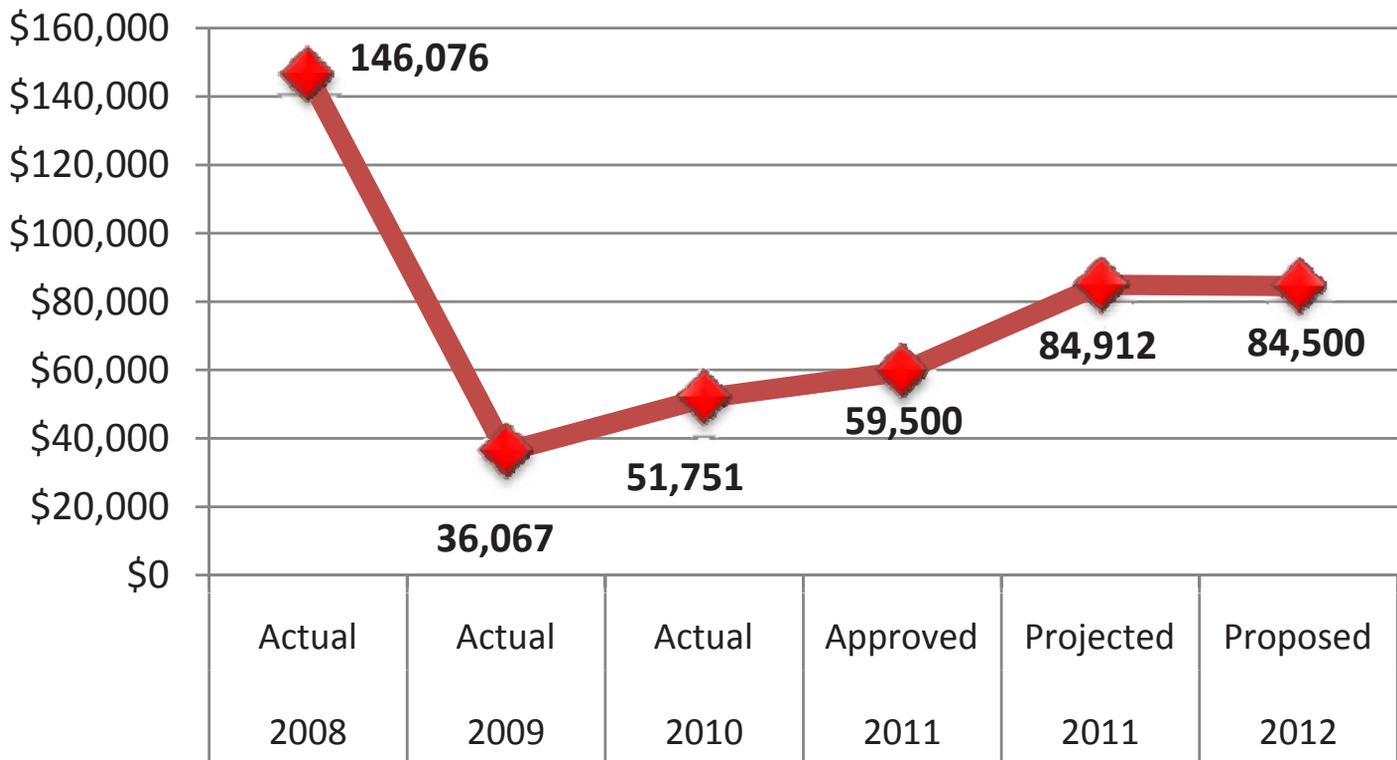
Mission: The Fire Department provides emergency medical and paramedic service to the residents.

Ready to serve residents quickly and effectively

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



Expenditure Trends



Ambulance

AMBULANCE

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 42.0% .

Personnel Services - There is no Personnel budget proposed for this activity.

Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Materials, Supplies & Services - There have been no changes to the Materials & Services budget.

Capital Outlay - The Capital Outlay budget increased by \$25,000. The budget for this activity increased to purchase 12-Lead Monitors for the Ambulances.

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

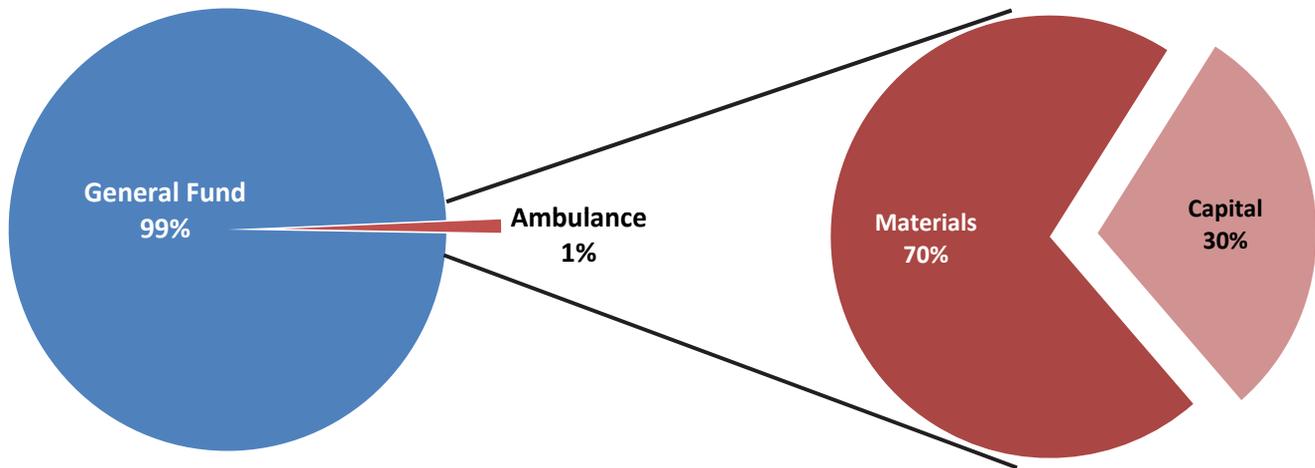
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services						-
Materials, Supplies & Services	39,740	42,948	51,751	59,500	70,549	59,500
Interfund Transactions	106,336	5,500	-	-	-	-
Capital Outlay	-	215	-	-	12,065	25,000
Expenditure Total:	146,076	48,662.67	51,751.48	59,500	82,614	84,500

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	146,076	48,663	51,751	59,500	82,614	84,500
Revenue Total:	146,076	48,663	51,751	59,500	82,614	84,500

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected		-	-	-	-	-
Appointed		-	-	-	-	-
Full-time		-	-	-	-	-
Part-time/Seasonal		-	-	-	-	-
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Ambulance

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1250 Volunteer Standby	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 State Insurance Fund	-	-	-	-	-	-
1531 Medicare	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	-

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	-	-	78	-	476	-
2321 Travel & Training	2,278	2,415	3,184	4,000	1,382	4,000
2369 Meetings	40	-	-	500	233	500
2373 Baseline Test New Firefighters	102	1,917	411	5,000	4,350	5,000
2513 Equipment Supplies & Maintenance	6,895	8,040	4,446	8,000	26,610	8,000
2521 Vehicle Fuel & Maintenance	-	(37)	395	-	65	-
4520 Contract Services	-	2,646	4,078	4,000	1,161	4,000
4531 Professional/Technical Services	-	-	-	1,000	-	1,000
4532 Billing Services	16,353	15,372	24,243	17,000	19,971	17,000
5002 Misc. Services & Supplies	-	-	-	-	(27)	-
5770 Expendable EMS Supplies	14,072	11,677	14,917	20,000	16,328	20,000
6530 EMS Grant Expenditures	-	917	-	-	-	-
Total:	39,740	42,947.61	51,751.48	59,500	70,549	59,500

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	-	215	-	-	12,065	25,000
7413 Communications Equipment	-	-	-	-	-	-
Total:	-	215.06	-	-	12,065	25,000

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	77,000	5,500	-	-	-	-
Transfer to Lease Purchase Debt Fund	29,336	-	-	-	-	-
Total:	106,336	5,500.00	-	-	-	-





Legislative

EAGLE MOUNTAIN

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

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

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

One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the

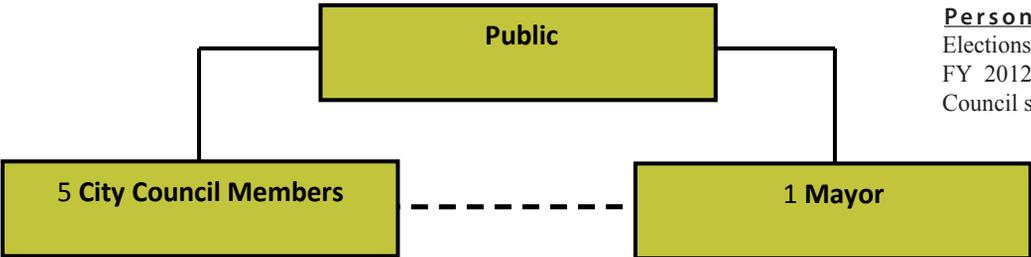
The City Council strives to ensure that citizens' needs are met



LEGISLATIVE

City. This also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments, and grant applications. City Council also ratifies contracts, adopts zoning ordinances, and resolves appeals.

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



Personnel Description
Elections will be held this FY 2012 for three open City Council spots.

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

Legislative

Top 5 Accomplishments from FY 10-11

1. Received an “A” Bond Rating for the City’s Gas and Electric Funds
2. Received the City’s 1st ‘Comprehensive Annual Financial Report’ Award (CAFR)
3. Built the first splash pad in Eagle Mountain, which is a free attraction for kids and families to enjoy water cannons, water pumps, spray nozzles, and a water tower
4. Added left turn lanes on Pony Express Parkway to Plum Creek and Silver Lake
5. Completed putting grass and irrigation lines in the newly built Quad Park (a park with 4 softball fields) at Mid-Valley Park

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- To provide policy direction to City administration in the implementation and evaluation of various City programs
- To improve the City’s infrastructure and economic base
- To enhance communications between the residents and City government through focus groups, surveys, and other written materials
- To promote a legislative agenda dedicated to a neighborhood safety, economic development, environmental issues, and traffic enforcement

Legislative

Performance Measurements

Input and Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$65,482	\$43,647	\$45,021	\$41,850
2. Number of Council Members	5.00	5.00	5.00	5.00
3. Regular City Council Meetings	21	24	24	24
4. Special City Council Meetings	3	4	4	4
5. Resolutions Adopted	24	29	30	30
6. Ordinances and Amendments Adopted	22	23	24	24
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Rating of <i>City's responsiveness to problems</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	3.58	3.39	3.40
2. Rating of <i>City officials are effectively making positive changes in the community</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	3.50	3.43	3.45
3. Rating of <i>I am optimistic about Eagle Mountain's future</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	4.13	4.00	4.05
4. Rating of <i>Eagle Mountain has become a better place to live in the past 10 years</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	New	3.90	3.90	3.95
5. Expenditures as a % of General Fund	0.77%	0.55%	0.54%	0.48%
6. Rating of <i>Legislative</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.58	3.60
7. Rating of the statement: <i>I will still live in Eagle Mountain in 5 years</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	N/A	New	3.88	3.90

Legislative

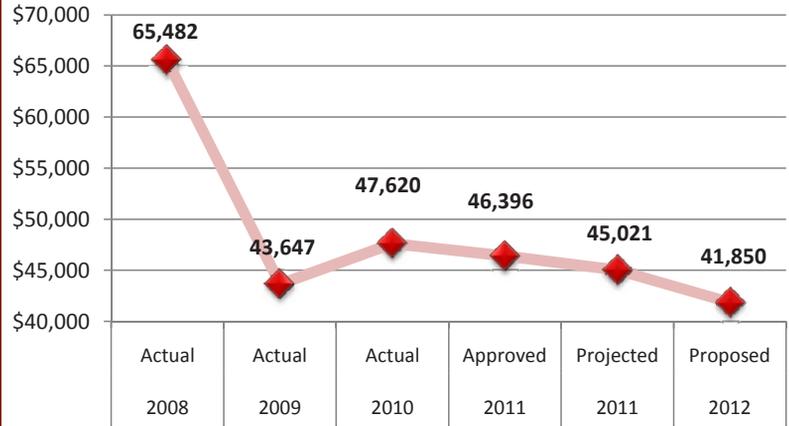
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 9.8% .

Personnel Services - The total Personnel budget increased slightly by \$130 or 0.4% . The increase is primarily due to reflect the realistic cost of this activity for the City.

Materials, Supplies & Services - Total Materials budget decreased by \$4,676 or 33.2% . The decrease is primarily because ‘Travel & Training’ was reduced by \$6,000. For budget concessions, City Council agreed that less elected officials would go to the Mid-Year: Utah Leagues of Cities and Towns Conference (ULCT) in St. George to save the City money.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

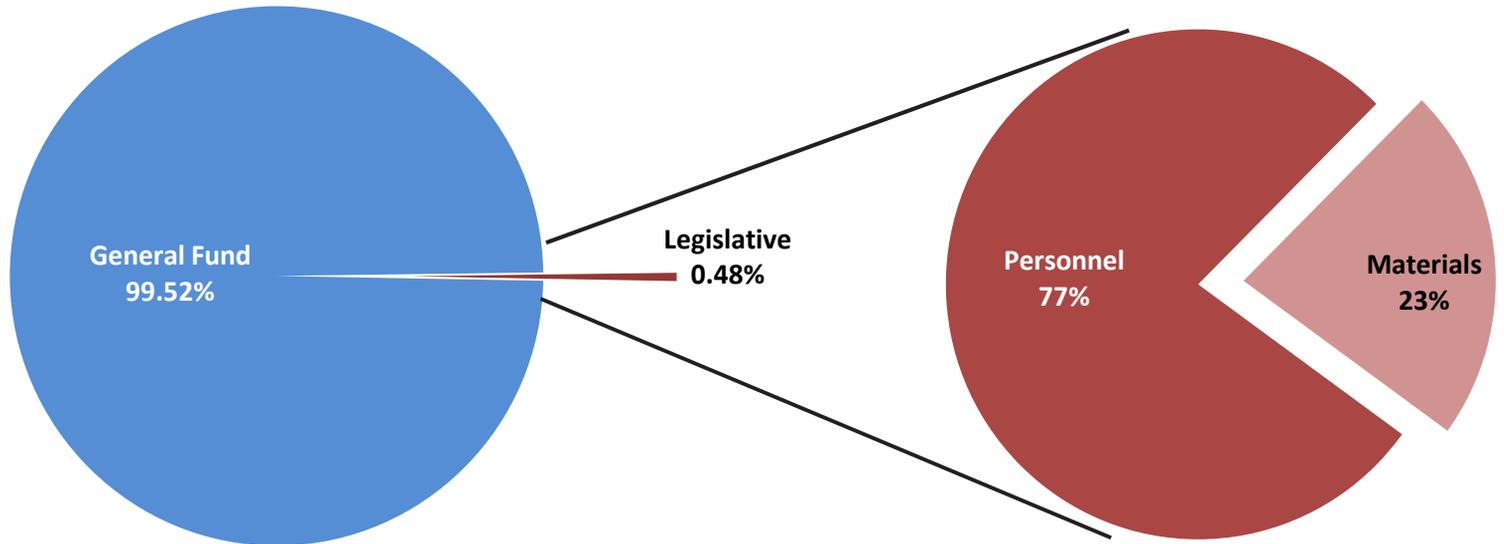
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	49,138	35,984	27,810	32,295	32,295	32,425
Materials, Supplies & Services	16,345	7,663	19,810	14,101	8,812	9,425
Interfund Transactions						
Capital Outlay						
Expenditure Total:	65,482	43,647	47,620	46,396	41,107	41,850

REVENUE	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	65,482	43,647	47,620	46,396	41,107	41,850
Revenue Total:	65,482	43,647	47,620	46,396	41,107	41,850

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	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

Legislative

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries- Full-time Permanent			(3,689)			
1112 Salaries- Part-time Permanent	45,654	33,689	30,000	30,000	30,000	30,250
1300 Employee Benefits			(1,096)			
1311 Bonus			300			
1511 FICA	3,484	2,295	1,896	1,860	1,860	1,740
1512 Medicare			399	435	435	435
1531 State Insurance Fund		-				
Total:	49,138	35,984	27,810	32,295	32,295	32,425

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships		-	194		25	25
2321 Travel & Training	1,539	2,789	11,874	10,000	2,884	4,000
2369 Meetings	4,507	4,111	4,997	4,000	4,167	3,600
2411 Office Expenses & Supplies	2,651	593	327			-
2421 Postage		-				-
2513 Equipment Supplies & Maintenance	270	170		101	131	-
4531 Professional/Technical Services		-	505			-
4950 Elections		-				-
5002 Misc. Services & Supplies		-	1,912		(147)	800
5003 Special Projects	7,379	-	1,207		1,751	1,000
Total:	16,345	7,663	19,810	14,101	8,812	9,425

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7412 Computer Equipment		1,510				
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

LEGISLATIVE



Mission: To provide quality materials and services that fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and businesslike.

The City Library encourages children to develop an interest in reading and learning, and assist residents of all ages in meeting educational and personal enrichment objectives. As the community’s informational center, the Library hopes to anticipate and meet the informational, educational, and cultural interests and needs of our patrons.

The Library acquires materials for circulation, prepares items for checkout, maintains the collection, issues library cards, and tracks usage of items. Recently, Eagle Mountain has implemented the *Radio Frequency Identification* (RFID) system. This system will keep more accurate records of the items in circulation, and as a result deter theft. Also, it will save the staff time that was previously spent reading shelves.

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

A major aspect of the Library’s accessibility has been making resources available on-line. Currently, there are

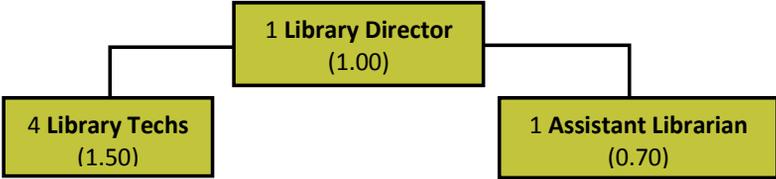
The Library constantly encourages literacy through its many activities during the year



LIBRARY

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

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



Personnel Description
Staff was reduced 0.40 FTE as the *Children’s Librarian* left voluntarily and the position was not re-filled.

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

Library

Top 5 Accomplishments from FY 10-11

1. Six volunteers were recruited and helped with various library needs and events
2. A staff member, fluent in Spanish, was hired and is responsible for Spanish/bilingual selection and help
3. Host computer learning twice monthly
4. Installed self-check unit
5. Working with staff/State Library on training and development, continuing with the Education Portal, and Universal Classes (offering +500 classes, and training for mending books)

Departmental Goals FY 11-12

- Cross-train staff
- Increase class offerings and attendance (i.e. art class)
- Increase awareness and usage of Spanish and bilingual resources (i.e. host an open house to get new users accustomed)
- Increase awareness and usage of library resources
- Meet and exceed new State Library Certification Standards

Performance Objectives FY 11-12

- Work with the Library Board on class offerings and promoting/advertising
- Host open houses for Spanish and Bilingual speakers on all resources available
- Host an open house for residents on library resources
- Schedule monthly staff trainings (Fridays)
- Set departmental goals from the new certification standards

Library

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$161,229	\$206,629	\$245,778	\$165,695
2. Number of Full-Time Equivalents	2.27	2.52	3.6	3.2
3. Number of Volunteer Hours	388	388	583	600
4. Number of Cardholders	7,130	7,558	9,190	10,000
5. Number of Items in the Library	34,389	37,141	40,063	41,000
6. Number of Spanish/Bilingual Items in the Library	N/A	New	348	360
7. Total Regular Hours	N/A	New	6,877.25	6,800
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Number of Items Circulated	104,195	110,446	97,092	100,000
2. Number of Reference Requests	5,589	5,589	5,757	5,900
3. Number of Program Attendees	2,098	2,098	804	1,000
4. Number of Library Visits	40,060	40,060	41,262	42,000
5. Number of Computer Users	10,432	10,432	4,676	6,000
6. Number of People who have Volunteered	10	10	18	20
7. Total Hours Staff has Spent with Personal or Professional Enrichment Training and Activities.	100	100	100	100
8. Number of People who Attended at Least One Class Offered by the Library	N/A	NEW	48	60
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Registered Borrowers as a % of Population	31%	34%	39.96%	41.00%
2. Library Materials per Capita	1.50	1.69	1.74	1.78
3. Library Cost per Capita	\$7.68	\$9.39	\$10.67	\$7.20
4. Average Number of Hours per Staff Member Spent with Personal or Professional Enrichment Training and Activities	20	20	20	21
5. Number of Volunteers Retained (Measured by Volunteering at Least Once per Month for 6 Consecutive Months)	N/A	NEW	5	5
6. Expenditures as a % of General Fund	3.41%	2.43%	2.96%	1.89%
7. Authorized Personnel as a % of General Fund FTEs	3.14%	3.78%	6.46%	6.12%
8. Rating of the <i>Public Library Services</i> on a scale of 1 to 5, with 1 Meaning "poor" and 5 Meaning "excellent"	NEW	3.79	3.61	3.65

Library

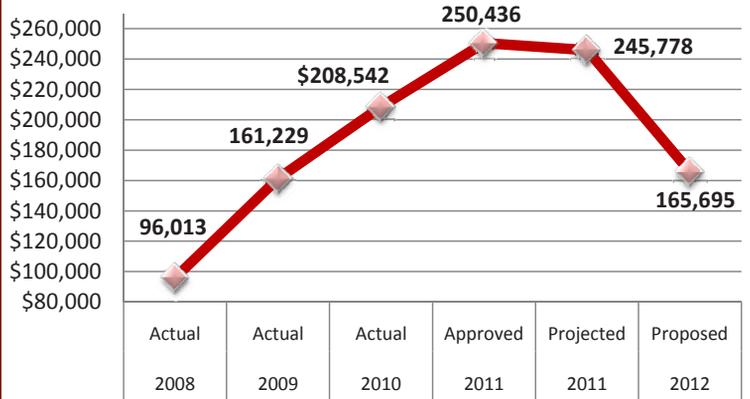
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 33.8% .

Personnel Services - The total Personnel budget decreased by \$1,591 or 1.1% . Staff was reduced 0.40 FTEs and the *Children's Librarian* position was not re-filled.

Materials, Supplies & Services - Total Materials budget increased \$16,850 or 156.0% . Materials increase due to the 'Library Materials and Book's that will be purchased this upcoming year, budgeted for \$15,000. This line item was not budgeted for last year due to grants that the Library received. The library plans to purchase effective learning tools and essential resources in the form of audio books, magazines and videos.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

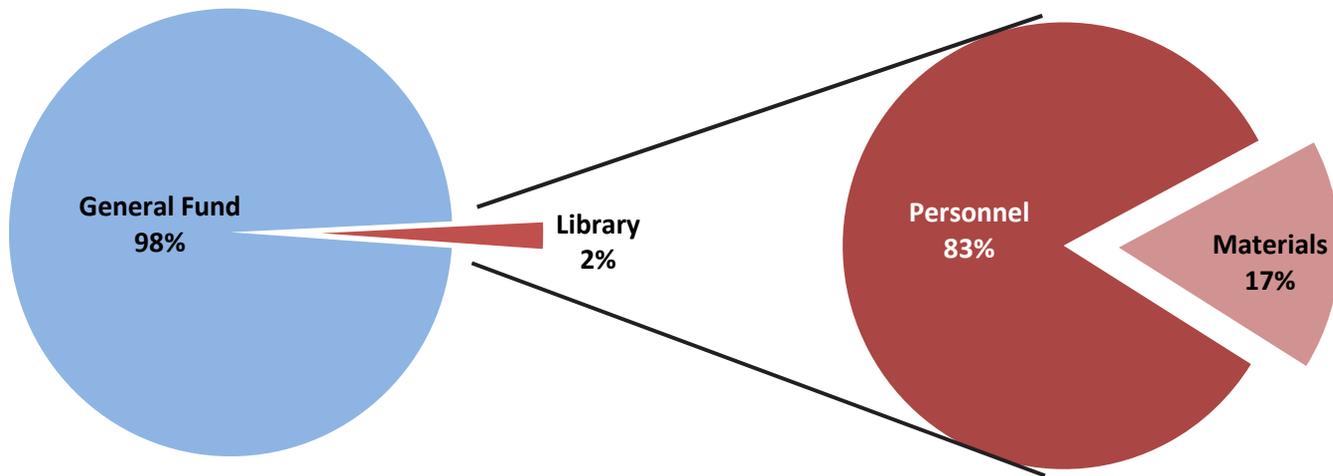
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	66,939	109,558	115,175	139,636	135,998	138,045
Materials, Supplies & Services	24,383	32,254	93,337	10,800	82,981	27,650
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	4,691	19,417	30	100,000	-	-
Expenditure Total:	96,013	161,229	208,541.90	250,436	218,980	165,695

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	96,013	161,229	208,542	250,436	218,980	165,695
Revenue Total:	96,013	161,229	208,542	250,436	218,980	165,695

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	1.10	2.27	2.52	2.52	-	3.20
FTE Total:	1.10	2.27	2.52	2.52	-	3.20

Library

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	-	-	-	-	-	46,966
1112 PT/Temp Seasonal Salaries	49,224	73,749	76,600	94,598	92,950	50,929
1211 Overtime	-	-	16.94	-	-	-
1300 Employee Benefits (401k or 457)	481	2,953	3,128	4,073	3,514	3,544
1311 Bonus	-	0	150	1,000	-	-
1511 FICA	1,915	2,578	1,607	1,793	2,183	2,255
1512 Medicare	-	-	988	1,372	1,264	1,419
1521 Retirement	3,361	5,622	6,026	8,782	7,713	7,871
1531 State Insurance Fund	-	0	-	-	-	-
1541 Health Insurance	10,587	22,000	24,023	25,200	25,522	22,832
1545 Dental Insurance	1,046	2,003	2,001	2,000	2,199	1,700
1548 Vision Insurance	217	428	416	418	414	182
1561 Long Term Disability	108	225	219	400	239	348
Total:	66,939	109,558	115,175.23	139,636	135,998	138,045

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	417	224	328	400	451	400
2321 Travel & Training	435	592	1,173	1,000	812	1,000
2369 Meetings	239	-	145	200	185	200
2411 Office Expenses & Supplies	6,444	6,561	76	1,000	1,133	1,000
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	1,178	1,054	1,500	1,000	1,264	1,500
2531 Mileage Reimbursement	-	-	-	-	-	-
4211 Computer Network & Data Process	-	-	5,800	6,200	6,148	7,550
5002 Misc. Services & Supplies	175	-	-	-	1,008	-
5791 Library Materials & Books	12,132	16,160	13,508	-	1,401	15,000
5795 Library Materials From Grants	3,362	7,077	69,758	-	70,080	-
5856 Library Events	-	586	1,048	1,000	500	1,000
Total:	24,383	32,254	93,337	10,800	82,981	27,650

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	3,011	19,417	-	100,000	-	-
7412 Computer Equipment	-	-	30	-	-	-
7421 Furniture	1,680	-	-	-	-	-
Total:	4,691	19,417	30.00	100,000	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-





Non-Departmental

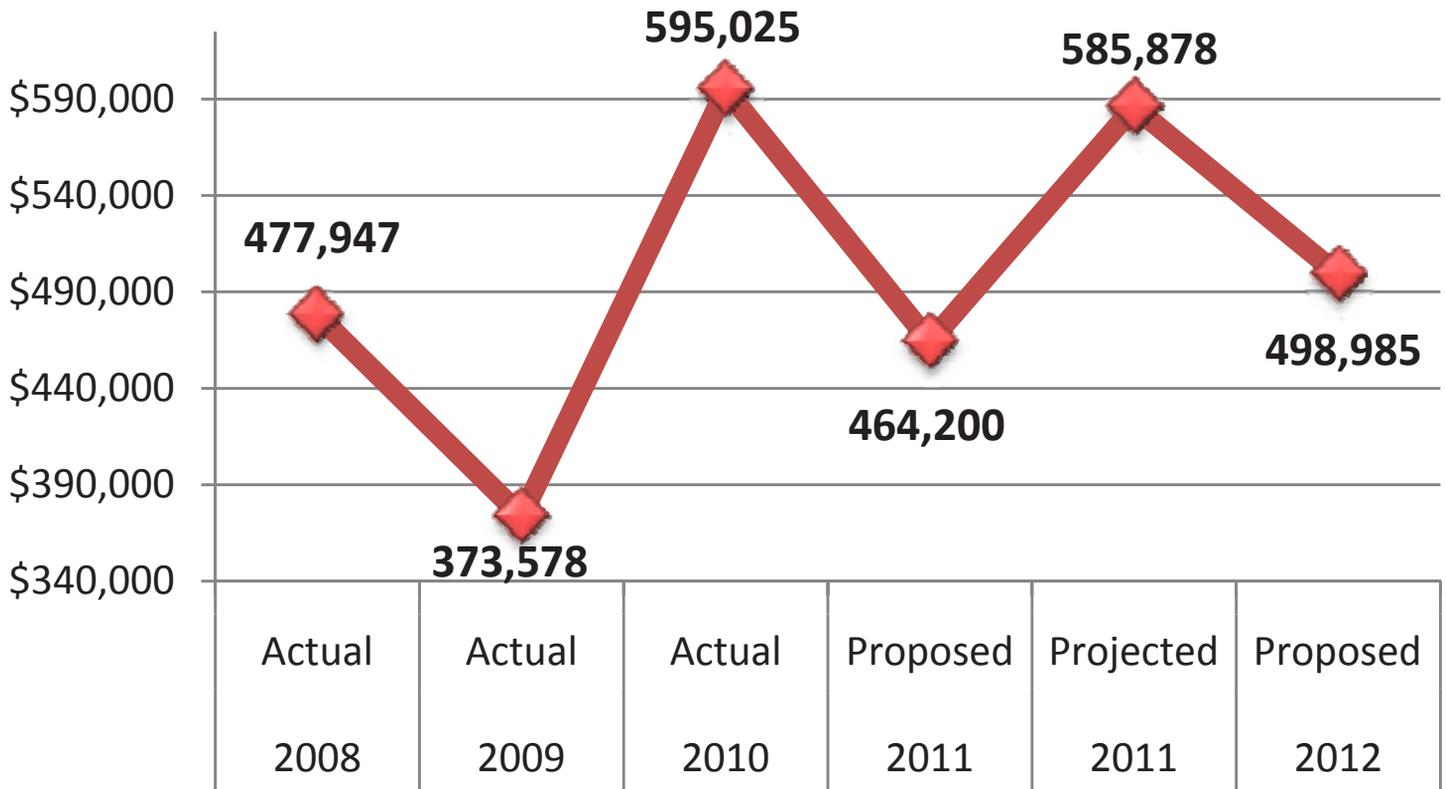
Mission: Non-Departmental funds activities which benefit departments and divisions in the General Fund but are not chargeable to one specific program or department.

Purchases charged to Non-Departmental include items that serve multiple departments and cannot be singled to just one department. Items include but are not limited to: photo copier, paper, building maintenance, computer software, server maintenance, etc.

Funds which benefit inter-departmental activities



Expenditure Trends



NON-DEPARTMENTAL

Non-Departmental

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 7.5% .

Personnel Services - The total Personnel budget decreased by \$19,000 or 21.8%. 'Unemployment' payments are expected to be lower this year by \$19,000 or 76.0% .

Materials, Supplies & Services - Total Materials budget increased by \$33,785 or 9.0% primarily for two reasons: 'Insurance & Surety Bond' and 'Computer Software & Maintenance'. The *Insurance and Surety Bond* (Insurance for the City Center building) increased by \$30,000 or 40.0% to help mitigate the lower payment from the 2011 Proposed budget. The budget for *Computer Software and Maintenance* increases \$29,485 to more accurately reflect the City's cost for this line item, which includes:

- City Website (Domain name) - \$100
- HP Server Contract - \$14,460
- IT Support (Cannon Contract) - \$60,000
- Shadow Software (Backup documents) - \$4,000
- Spam Filter (Block/Filter Spam) - \$1,600
- Sportsmans (Sports sign-ups online) - \$5,000
- Trend Micro (Anti-Virus Software) - \$1,000

Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - The Capital Outlay budget increased by \$20,000. The increase is mainly for the replacement of computers.

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

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Personnel Services	35,045	55,558	82,010	87,000	53,313	68,000
Materials, Supplies & Services	426,371	318,020	511,928	377,200	509,080	410,985
Interfund Transactions						
Capital Outlay	16,532		1,088			20,000
Expenditure Total:	477,947	373,578	595,025	464,200	562,393	498,985

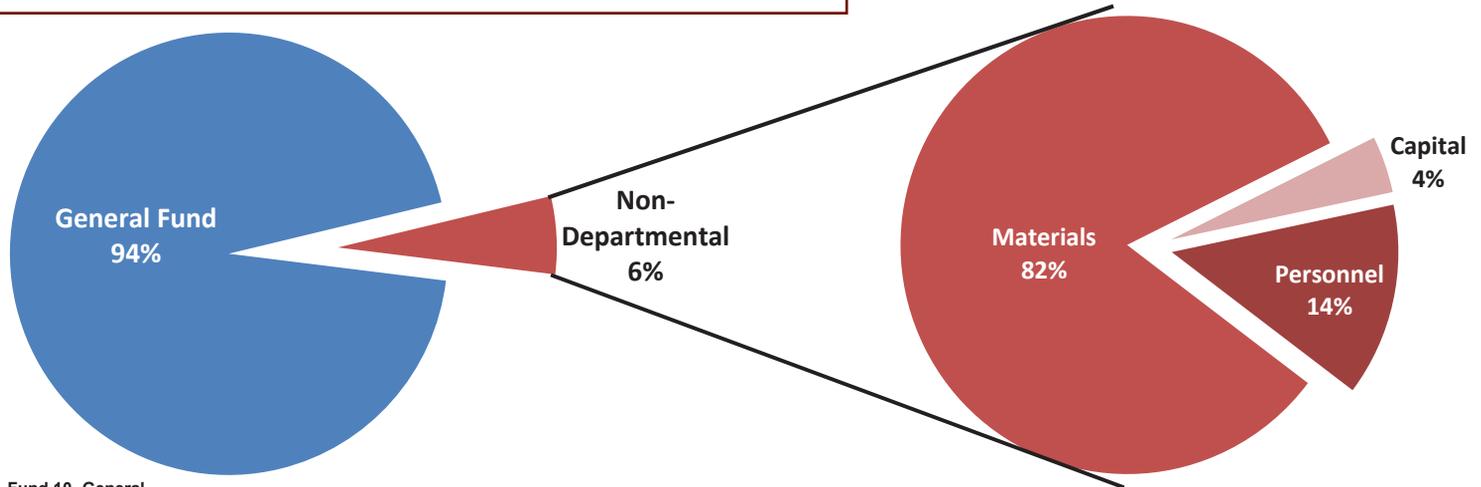
REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
General Taxes & Revenues	477,947	373,578	595,025	464,200	562,393	498,985
Revenue Total:	477,947	373,578	595,025	464,200	562,393	498,985

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

NON-DEPARTMENTAL

Non-Departmental

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
1111 Salaries		5	-			-
1115 Unemployment		17,050	21,599	25,000	5,065	6,000
1531 State Insurance Fund	33,415	37,635	54,953	60,000	46,647	60,000
1541 Health Insurance		60	-			-
1551 HSA Admin Fees	1,630	808	1,458	2,000	1,602	2,000
Employee Assistance Plan			4,000			-
Total:	35,045	55,558	82,010	87,000	53,313	68,000

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	8,491	13,326	24,558	25,000	26,544	17,000
2320 Allocated Credit Cards	246	-	-			-
2369 Meetings	217	172	120	200	100	-
2371 Educational Assistance	3,000	9,000	12,219	18,000	9,992	9,000
2378 Safety Awards					700	-
2379 Employee Activities	18,413	14,208	1,610	2,500	7,596	10,000
2411 Office Expenses & Supplies	7,914	5,473	32,657	30,000	17,907	25,000
2421 Postage	6,839	9,200	8,522	8,000	9,208	8,000
2513 Equipment Supplies & Maintenance	7,460	4,397	5,894	5,000	14,148	6,000
2610 Buildings & Ground Maintenance	14,578	19,133	23,170	19,000	26,140	30,000
2612 Custodial Services	-	-	-	24,000	5,834	5,000
2620 Solid Waste Disposal	-	-	-			-
2630 Spring Clean Up Dumpsters	-	-	-			-
2710 Budget Preparation	-	-	513	1,000	881	-
3111 Utilities	94,654	-	-			-
3311 Telephone	54,786	48,923	60,945	45,000	51,341	45,000
3313 Cell Phones/Pagers	70,497	66,855	51,997	45,000	45,760	48,000
3315 DSL Service	-	822	1,456	1,000	1,084	1,000
4221 Website Maintenance	10,409	1,584	642	2,000		2,000
4261 Computer Software & Maintenance	3,500	70,449	137,125	66,500	179,959	95,985
4531 Professional/Technical Services	3,557	53,556	23,603	10,000	5,995	4,000
4561 Citizen Survey	-	-	-			-
5002 Misc. Services & Supplies	70	921	-			-
5004 Council Contingency	-	-	-			-
6211 Insurance & Surety Bond	121,739	-	126,897	75,000	105,890	105,000
Total:	426,371	318,020	511,928	377,200	509,080	410,985

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
7211 Building & Bldg. Improvements	10,834	3,240	1,088	1,087		
7412 Computer Equipment			-			20,000
7552 Furniture	5,698		-			-
Total:	16,532	3,240	1,088	1,087	-	20,000

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Transfer to Fleet Fund		17,966	-			-
Other Fund Transfer			-			-
Total:		17,966				

NON-DEPARTMENTAL



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.

Eagle Mountain City is a very young community, originally incorporated in 1996, and has grown significantly since its incorporation to the current population of approximately 23,000 and 35 parks. Many of the undeveloped lands that are considered in the overall park acreage come from the unfinished project sites of developers. This division has aimed not only to construct parks, but to develop undeveloped land while retaining the “small town” feel and openness of the current Eagle Mountain landscape. The Parks Division provides recreation for all ages and helps in facilitating connections between residents, parks, and trails.

The Parks Division is responsible for the beautification and maintenance of parks and open spaces throughout Eagle Mountain City. They provide a high quality of landscaping maintenance, irrigation systems, construction projects, chemical applications, and playground maintenance that enhance the beauty of recreational areas. Parks operation provides a safe environment by overseeing that the grass is clipped at a manageable length and in good condition for residents and children. The Parks Division adheres to high standards by keeping the recreational areas clean and

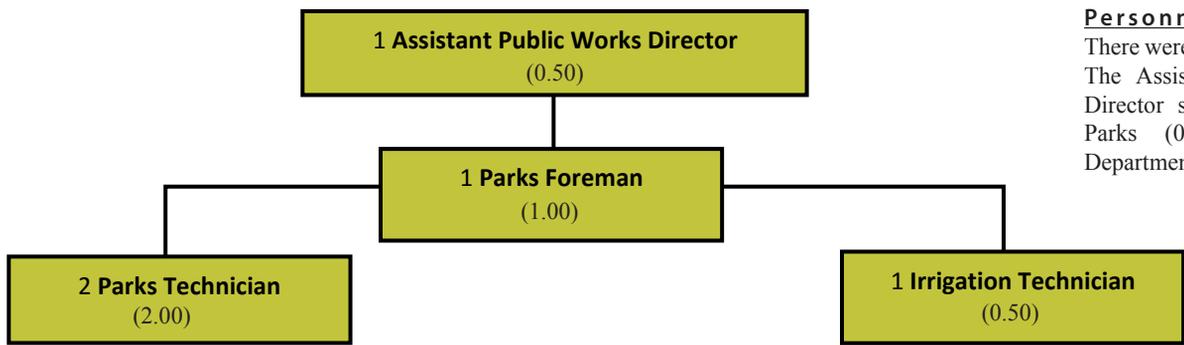
Providing high quality park services



organized throughout the year. This division maintains flower beds and xeroscape areas on both roadways and entryways. The Parks Division also prepares baseball diamonds for recreation program games and helps remove snow off the roadways and the trail ways.

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

PARKS



Personnel Description
There were no changes to staff. The Assistant Public Works Director splits time between Parks (0.50) and Streets Department (0.50).

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

Parks

Top 5 Accomplishments from FY 10-11

1. Finished the irrigation and grassed the out fields on the four-plex baseball complex and soccer field. The irrigation systems were contracted out to Elite Grounds and the sod was contracted to Chanshare Farms.
2. Completed Smith Ranch Park in-house
3. Made improvements to Walden Park in-house
4. Made improvements to the Rodeo Grounds
5. Completed the landscape in-house around the Library

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- To continue coordinating meetings and training exercises every Monday, and identify any potential issues or challenges in room for improvement
- To ensure that daily inspections of all parks and open spaces in the City continue in order to identify problematic issues before they worsen or complaints arise
- To increase the number of volunteer participation, and implement routine maintenance on trees in parks and other public property
- To maintain existing playgrounds, upgrade maintenance on all baseball and soccer fields and provide training for all positions

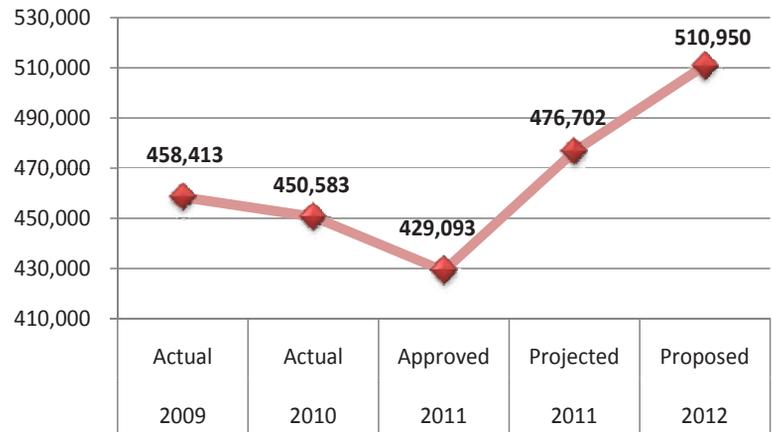
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 19.1% .

Personnel Services - The total Personnel budget increased by \$23,730 or 11.2% . The overall increase is in part due to an increase in full-time equivalent hours (0.25 FTEs). The Assistant Public Works Director increased to (0.50 FTEs) in order to reflect a more accurate distribution of the workload.

Materials, Supplies & Services - Total Materials budget increased by \$44,809 or 24.4% . The overall increase is mainly due an increase in ‘Professional Technical Services’. Lawn mowing services is contracted-out but is cost-efficient. These services are increasing because more land and parks have been developed (Smith Ranch Park, Mid-Valley Park, Quad Fields), which equates to more surface area to be maintained, increasing expenditures to service the area.

Expenditure Trends



Interfund Transactions - The Interfund Transactions budget decreased by \$482 or 1.8% . The slight decrease is due to the expected fall in both vehicle usage and vehicle maintenance due to less wear and tear on fleet.

Capital Outlay - The Capital Outlay budget increased by \$21,500 . There have been no Capital purchases for the past three years. The increase is in part due to much needed equipment within the department: a Box Trailer (to store irrigation equipment), an Aeravator/Seeder, a In-bed Fuel Tank, and a Laptop Computer (to control irrigation systems from any location).

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

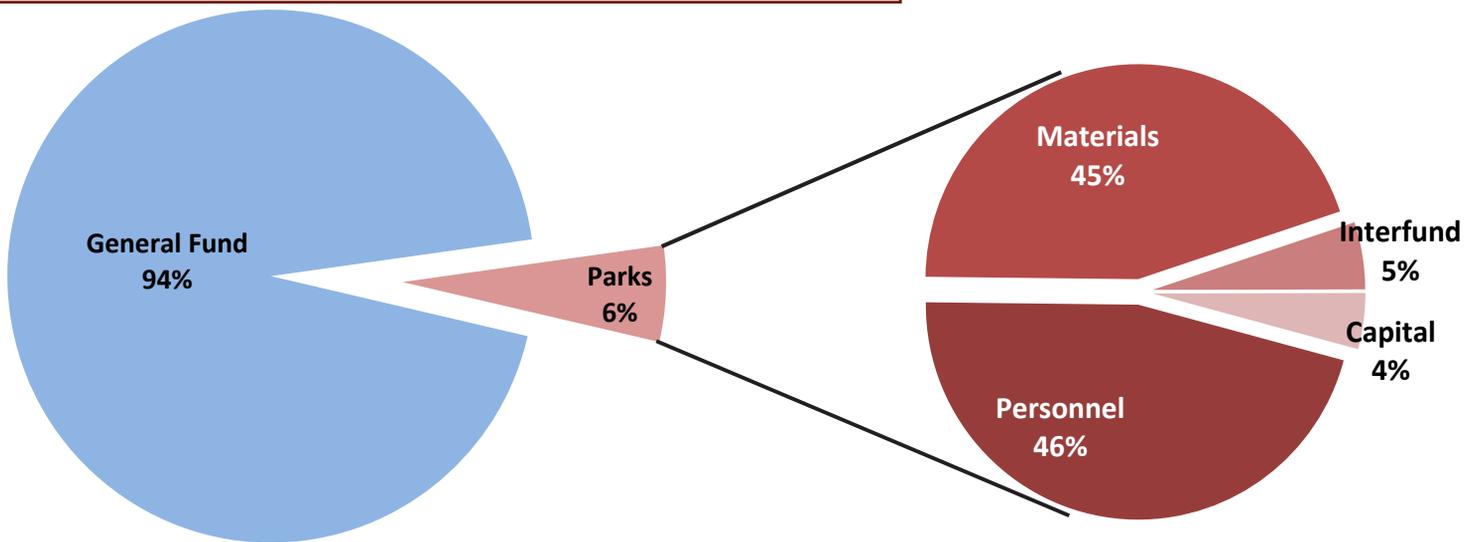
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	300,672	283,574	294,344	211,380	266,032	235,110
Materials, Supplies & Services	141,663	114,850	156,239	183,700	228,334	228,509
Interfund Transactions	2,664,288	60,000	-	26,313	26,313	25,831
Capital Outlay	40,872	33,000	-	-	5,000	21,500
Expenditure Total:	3,147,496	491,424	450,583	421,393	525,679	510,950

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	3,147,496	491,424	450,583	421,393	525,679	510,950
Revenue Total:	3,147,496	491,424	450,583	421,393	525,679	510,950

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-					
Appointed	-					
Full-time	3.00		4.50		4.00	4.00
Part-time/Seasonal	8.00					
FTE Total:	11.00	0.00	4.50	0.00	4.00	4.00

Parks

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	206,980	187,387	186,911	129,719	154,176	143,697
1112 PT/Temp Seasonal Salaries	-	1,925				-
1211 Overtime	19,133	15,654	19,102		27,243	-
1300 Employee Benefits	7,202	7,497	12,592	8,043	10,205	8,909
1311 Bonus	-			1,875		2,000
1511 FICA	7,850	4,149	140			-
1512 Medicare			2,777	1,881	2,575	
1521 Retirement	18,130	21,580	24,047	17,343	24,222	19,787
1531 State Insurance Fund	-					1,747
1541 Health Insurance	36,548	40,268	43,658	47,250	42,586	53,722
1545 Dental Insurance	3,468	3,597	3,576	3,750	3,674	3,999
1548 Vision Insurance	724	778	737	783	696	428
1999 Long Term Disability	638	738	803	736	656	821
Total:	300,672	283,574	294,344	211,380	266,032	235,110

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, subscriptions, & memberships			275	700	400	700
2321 Travel & Training	602	765	445	2,500	800	1,500
2369 Meetings	40	85		200	17	200
2411 Office Expenses & Supplies	293	313				-
2431 Uniforms & Clothing	1,560	2,093	2,213	2,400	2,120	2,000
2513 Equipment Supplies & Maintenance	19,232	18,757	15,537	17,700	18,252	17,700
2521 Vehicle Fuel & Maintenance		(452)			35	-
2610 Buildings & Ground Maintenance			719	5,000	3,870	5,000
3111 Utilities						-
4531 Professional/Technical Services		25,883	68,980	100,000	109,793	145,000
4811 Equipment Rental/Lease	544	4,550	6,482	8,200	5,868	12,409
5002 Misc. Services & Supplies	145				(27)	-
5410 Landscaping Maintenance	21,444	35,179	44,857	30,000	28,677	25,000
5420 Trail Maintenance	447	1,979		15,000	12,064	15,000
5425 Silverlake Trees	76,002	8,378			44,726	-
5721 Chemicals & Fertilizers	11,732	17,321	16,732	2,000	1,741	4,000
5760 Other Special Departmental Supplies	9,624					-
Total:	141,663	114,850	156,239	183,700	228,334	228,509

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	40,872	33,000			5,000	21,500
Total:	40,872	33,000	-	-	5,000	21,500

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
9154 Transfer to Fleet Fund	18,700	60,000		26,313	26,313	25,831
Other Fund Transfer	2,645,588					
Total:	2,664,288	60,000	-	26,313	26,313	25,831



Recreation

EAGLE MOUNTAIN

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

Providing high-quality recreational activities

The Recreation Division provides a variety of sports catering to all residents including basketball, baseball, and soccer.

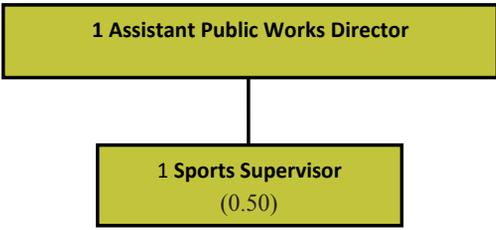
In Athletic Services, participants are provided the opportunity to compete in organized leagues, events, and tournaments. Eagle Mountain City is in the Babe Ruth League, which is a youth development league that would allow the City to play on the national level if they qualified.

The Recreation Division provides a diverse array of sports programs that are easy to access online through the City web site. The baseball program is divided into various sections: T-Ball & Rookies for ages 3-6, Pee Wee League for ages 7-8, Minors ages 9-10, Majors ages 11-12, and Pony League ages 13-14. The City also offers girls fast pitch softball for ages 5-12 that begins in the summer. The City's soccer program is for



children ages 4-14. The Jr. Jazz Basketball program is for 1st through 9th graders. The City and The Ranches Golf Club holds a junior golf camp for ages 6-16. Participants in the golf camp receive instruction from The Ranches pros in driving, iron play, chipping, putting, and basic rules and etiquette. Each player receives a gift package and a free 9 holes greens fee for participating.

RECREATION



Personnel Description
There were no changes to staff. The *Assistant Public Works Director* is paid out of the Parks and Streets Department. The *Sports Supervisor* splits time as the *Irrigation Technician* (0.50) in the Parks Department.

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

Recreation

Top 2 Accomplishments from FY 10-11

1. Increased soccer registrations by 90 participants with a total of 945 players
2. Increased Jr. Jazz Basketball registrations by 100 participants with a total of 633 players

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- The overall objective is to maintain a high level of communication to the residents and to provide an array of safe, fun-filled recreation opportunities for youth and adults
- To increase quality of recreation services by diversifying activities with the implementation of additional sports (following the construction of Mid-Valley 4-Field Park): flag football, ultimate Frisbee, and a co-ed softball league
- To maintain a high level of communication to the residents by providing updated communication through advertisements such as newsletters, City web site, banners, and signs
- To increase transparency within the department by openly discussing accomplishments, improvements and issues in daily meetings between the Recreations Director and Sports Supervisor

Recreation

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 5.4% .

Personnel Services - The total Personnel budget decreased by \$17,217 or 34.4% . The overall decrease is mainly due to less full-time equivalent hours (0.25) within the department. The Assistant Public Works Director split time with this department previously, but not this upcoming year.

Materials, Supplies & Services - Total Materials budget increased \$11,200 or 18.3% primarily because of increased youth participation. Athletic Services has observed a gradual incline in sports participation and is expecting an increase in cost for more referees/officials and sport equipment (uniforms, balls, trophies, etc).

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

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - There is no Capital proposed for this activity.

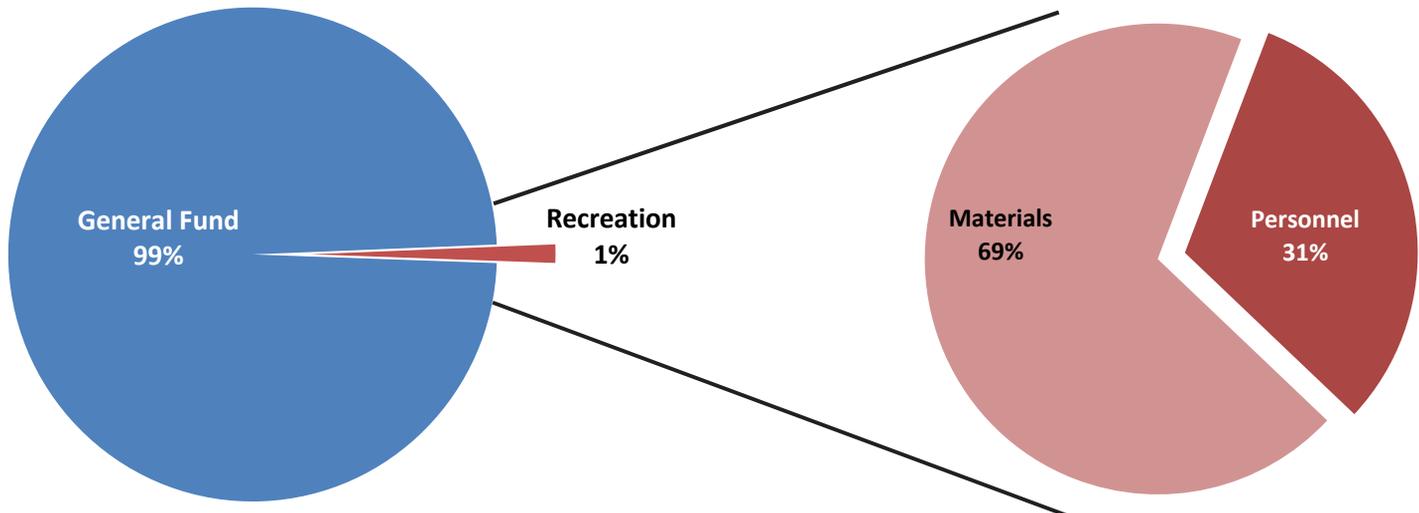
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	3,447	-	2,364	50,031	60,939	32,814
Materials, Supplies & Services	42,365	50,348	51,841	61,200	11,000	72,400
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	45,812	50,348	54,205	111,231	71,939	105,214

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	45,812	50,348	54,205	111,231	71,939	105,214
Revenue Total:	45,812	50,348	54,205	111,231	71,939	105,214

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal	0.43		0.75		0.50	0.50
FTE Total:	0.43	0.93	0.75	0.00	0.50	0.50

Recreation

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	3,189		1,017	32,063	34,205	17,920
1211 Overtime			396		7,381	3,788
1300 Employee Benefits			87	1,988	2,555	1,096
1311 Bonus				375		-
1511 FICA						-
1512 Medicare			20		585	256
1521 Retirement			187	4,287	5,560	2,433
1531 State Insurance Fund	258			798		-
1541 Medical Insurance			584	9,450	9,525	6,715
1545 Dental			54	774	824	500
1548 Vision			10	156	155	53
1561 Long Term Disability			10	140	148	53
Total:	3,447	-	2,364	50,031	60,939	32,814

RECREATION

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, subscriptions, and memberships			75	200	-	200
2321 Travel/Training				1,000	6	200
4610 Officials				8,000	7,040	10,000
4611 Concessions				2,000		2,000
5750 Youth Sports	42,365	50,348	51,766	50,000	4,566	60,000
5862 Pass-Through					(612)	
Total:	42,365	50,348	51,841	61,200	11,000	72,400

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay						-
Total:						-

Parks and Recreations

Performance Measurements

Input / Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Total Developed Park Acres	78.22	96.72	151	165
2. Total Parks	33	34	42	44
3. Youth Soccer Registrations	971	855	945	960
4. Jr. Jazz Basketball Registrations	437	533	633	650
5. Baseball Registrations	648	795	723	750
6. Number of City Youth Sports	4	3	4	4
7. Number of non-City Youth Sports	3	4	4	4
8. Number of Adult Sports	1	0	1	1
9. The Ranches Golf Youth Registrations	New	9	10	15
10. Total Regular Hours	N/A	New	7,761	7,780
11. Total Overtime Hours	N/A	New	990	900
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Rating of <i>City Parks</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	NEW	3.47	3.65	3.70
2. Rating of <i>Recreation Programs</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	NEW	3.58	3.36	3.40
3. Rating of <i>City leisure and recreational opportunities</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	NEW	3.05	3.26	3.30



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.

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

In addition to processing those applications, Planning also prepares staff reports and makes presentations to the Planning Commission and City Council on land use applications. Presenting to the City Council is very important so that the elected officials understand and can approve the direction the City intends to go with its development. Because this is such a significant part of the Planning Department's role, they attended 100% of the past fiscal year's meetings, and prepared 23 City Council agenda items during that time.

Another aspect of the Planning Department is to design and maintain the Geographic Information Systems databases and maps. Keeping these updated helps the City

The department plans the smart and orderly growth of Eagle Mountain City



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

The Planning Department also organized a Joint meeting between the City Council and Planning Commission, leading a discussion concerning the future of having a neighborhood design in the City.

Personnel Description

Staff has reduced (0.25 FTE) as the current *Code Enforcement Officer* will retire this FY 2012, allowing the position to be absorbed by the *Plans Examiner* (0.75 FTE) from the Building Department. The *Planning Coordinator* splits roles between *Executive Assistant* (0.50 FTE) in the Building Department.



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

Planning

Top 5 Accomplishments from FY 10-11

1. Implemented expirations of development approvals expediting the development process with accountability
2. Held successful Joint meetings between City Council and Planning Commission, incubating ideas collectively
3. Initiated zoning changes to complete the land swap for the business incubator program in the Ranches
4. Helped in the creation and approval of the 2040 Metropolitan Transportation Plan
5. Developed Code Amendments to make it easier for homeowners to get what they were promised by the builders

Departmental Goals FY 11-12

- To ensure that the GIS is accessible by all City departments, especially Public Works
- To create major code amendments, including open space and bonus density codes
- To promote and attract businesses that are interested in sustainability
- To rewrite and update the General Plan

Performance Objectives FY 11-12

- Create a rewritten final draft of a City General Plan that will go through work sessions, public workshops, and will be ready for adoption by July 2012
- Provide workable GIS capabilities and utility data to the Public Works department by January 2012
- Provide an interactive map on the web site for the public's use
- Complete one major code amendment by December 2011 and another by July 2012 (Open Space and Bonus Density)
- Implement 2 Community Gardens for the 2012 growing season, promoting sustainability and assisting residents in a difficult economy

Planning

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$301,071	\$290,548	\$290,332	\$338,256
2. Number of Full-Time Equivalents	4.00	3.50	3.25	3.25
3. Total Regular Hours	N/A	New	4,566.05	4,560
4. Total Overtime Hours	N/A	New	3.00	0
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Total New Licenses Issued	133	130	125	135
2. New Commercial Licenses	11	15	20	25
3. New Home-Based Licenses	122	115	105	110
4. Business License Appeals Reviewed	0	1	0	0
5. Concept Plans Reviewed	3	2	1	2
6. Preliminary Plats Reviewed	6	2	2	5
7. Final Plats Reviewed	15	1	4	8
8. Master Site Plans Reviewed	1	0	1	1
9. Site Plans Reviewed	9	1	2	5
10. Rezones Reviewed	2	1	2	2
11. Master Development Plans Reviewed	3	1	2	1
12. Master Development Plan Amendments	4	0	1	1
13. Master Development Agreements Processed	0	1	3	2
14. General Plan Amendments Reviewed	2	3	4	2
15. Development Agreements Processed	1	4	0	5
16. Conditional Use Permits Reviewed	6	5	2	4
17. Recorded Plat Amendments	1	0	0	0
18. Annexation Policy Plan Amendments	3	0	0	0
19. Special Plans/Projects	4	3	2	2
20. Total Development Code Amendments Reviewed by Planning Commission	7	11	24	15
21. Total Development Code Amendments Approved by City Council	9	9	4	10
22. Development Review Committee Meetings Held	15	6	4	8
23. Development Review Committee Agenda Items	40	12	5	15
24. Planning Commission Meetings Attended	16	15	13	15
25. Planning Commission Agenda Items	54	42	64	50
26. City Council Meetings Attended	20	23	19	20
27. City Council Agenda Items Prepared	46	36	23	35
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Percentage of City Council Meetings Attended	80%	92%	100%	100%
2. Total New Licenses Issued per Thousand Citizens	5.78	5.42	5.68	5.86
3. Percentage of Total Licenses Issued that are New Home-Based Licenses	8.27%	11.54%	16.00%	18.52%
4. Percentage of Total Licenses Issued that are New Commercial Licenses	91.73%	88.46%	84.00%	81.48%
5. Expenditures as a Percent of General Fund	6.36%	3.41%	3.50%	3.85%
6. Personnel as a Percent of General Fund FTEs	5.54%	5.25%	5.83%	6.22%

Planning

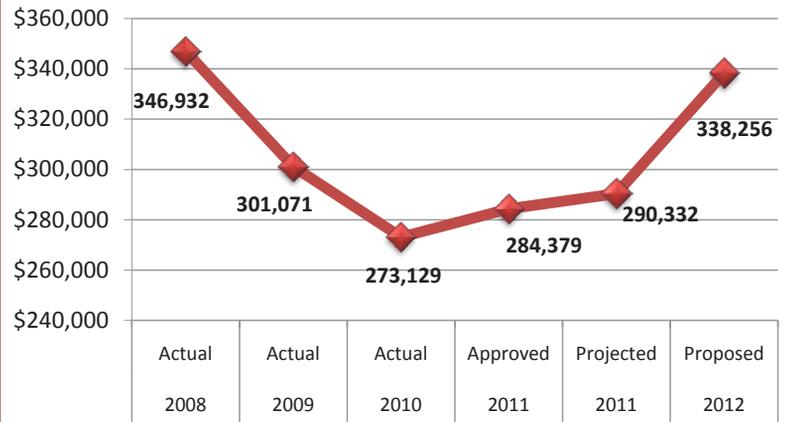
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 18.9% .

Personnel Services - The total Personnel budget increased by \$25,194 or 9.7%. The overall increase is in part due to a salary adjustment within the department and a summer GIS Intern that will be hired on to adjust the planning data and help create City maps.

Materials, Supplies & Services - Total Materials budget increased \$26,955 or 129.9% primarily for the one time funding of a GIS upgrade to the advanced *Enterprise System*. The City is shifting towards an all City-Wide GIS system which allows each department to utilize online and interactive capabilities. There are also plans to purchase a much needed map plotter and additional equipment that comes with the new GIS Enterprise System.

Expenditure Trends



Interfund Transactions - The Interfund Transactions budget increased by 65.5% or \$1,728. The overall increase is due to the expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

Capital Outlay - There is no Capital proposed for this activity.

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

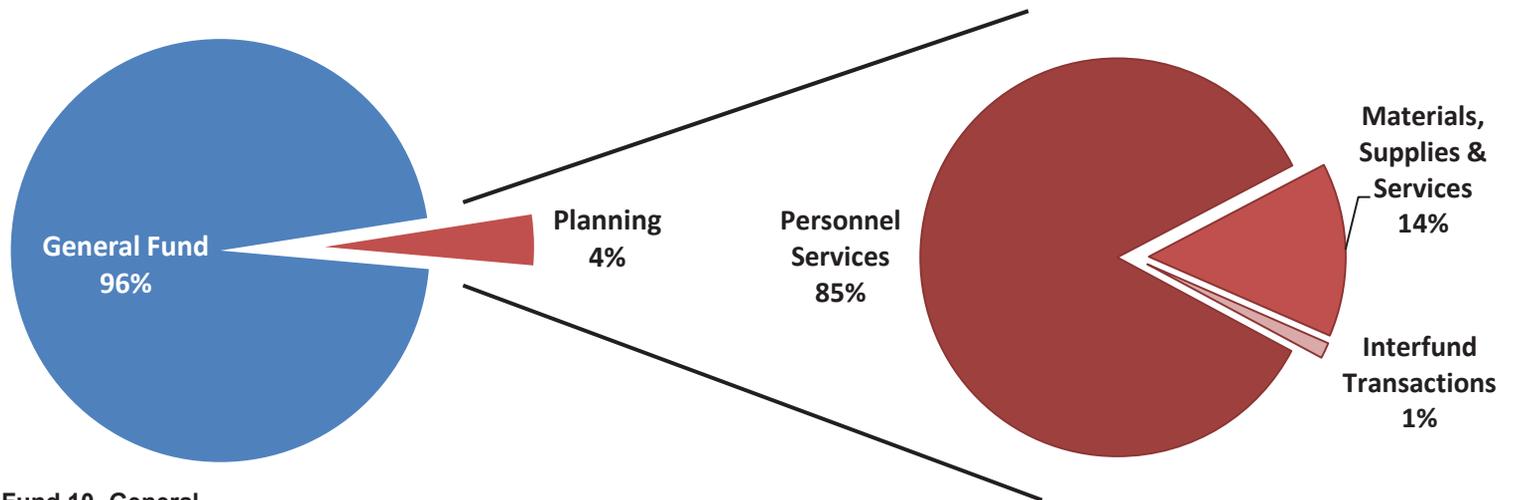
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	314,151	280,028	257,374	260,991	250,950	286,185
Materials, Supplies & Services	13,745	21,043	15,694	20,750	37,252	47,705
Interfund Transactions	2,000	-	-	2,638	2,638	4,366
Capital Outlay	17,036	-	61	-	-	-
Expenditure Total:	346,932	301,071	273,129	284,379	290,840	338,256

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	346,932	301,071	273,129	284,379	290,840	338,256
Revenue Total:	346,932	301,071	273,129	284,379	290,840	338,256

PERSONNEL SUMMARY(FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time	4.00		4.00		4.00	3.25
Part-time/Seasonal						
FTE Total:	4.00	0.00	4.00	0.00	4.00	3.25

Planning

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	226,835	200,152	147,982	174,974	150,449	192,803
1112 Part-Time Salaries			32,700		28,100	7,550
1211 Overtime	1,533	528	519	-	-	-
1300 Employee Benefit	13,460	15,200	14,711	9,921	16,641	9,885
1311 Bonus	-	-	-	1,750	-	-
1511 FICA	3,869	4,056	715	928	258	468
1512 Medicare			2,419	2,537	2,502	2,763
1521 Retirement	25,774	21,083	20,153	21,394	23,080	21,955
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	37,211	34,428	33,978	44,100	26,410	45,932
1545 Dental Insurance	3,619	3,119	2,836	3,500	2,319	3,419
1548 Vision Insurance	844	650	576	730	414	366
1561 Long Term Disability	1,005	812	785	1,157	777	1,043
Total:	314,151	280,028	257,374	260,991	250,950	286,185

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues, Subscriptions, Memberships	465	540	1,381	1,400	670	1,555
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	3,800	6,229	5,655	7,200	6,733	3,700
2369 Meetings	411	424	98	500	93	400
2411 Office Expenses & Supplies	1,858	1,040	-	-	-	-
2431 Uniforms & Clothing	185	240	206	400	183	400
2531 Mileage Reimbursement	854	-	56	100	63	150
4261 Software, Maintenance & GIS	760	4,728	4,970	9,650	4,711	40,000
4531 Professional/Technical Services	2,343	4,870	401	1,000	-	1,000
5001 Misc. Services & Supplies	-	-	-	500	29	500
6810 Discounts of Permit Fees	3,069	2,972	2,926	-	24,770	-
Total:	13,745	21,043	15,694	20,750	37,252	47,705

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	3,868		61			
7411 Office Equipment	269					
7412 Computer Equipment	12,898					
Total:	17,036	-	61	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	2,000			2,638	2,638	4,366
Total:	2,000	-	-	2,638	2,638	4,366



EAGLE MOUNTAIN

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.

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

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

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

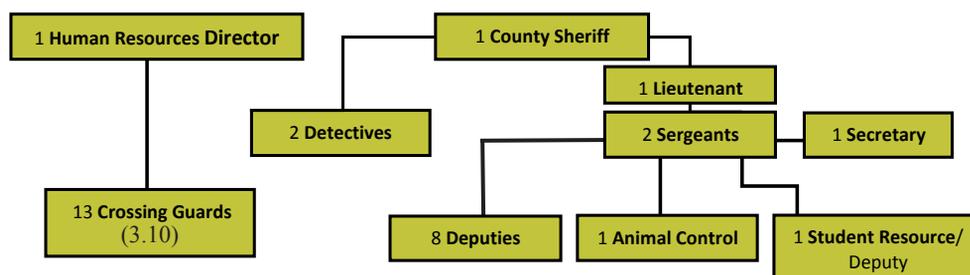
Something that the City emphasizes is involving citizens in safety. Because of Eagle Mountain's rapid growth and unique population demographic, including a median age of 13, the Sheriff's Office is taking a proactive

Keeping the City safe and educated



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

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



Personnel Description
Police Services are outsourced to the County Sheriff. *Crossing Guards* are paid out of Personnel Services. There are 3.10 FTEs of Crossing Guards in the City.

The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents. *Crossing Guards* are paid from the Police budget. Other positions are contracted services, except the *HR Director* (paid in Executive budget).

Police

Top 5 Accomplishments from FY 10-11

1. Upgraded one Sergeant to a Lieutenant which allows for more efficient and effective managing of personnel assigned to the City
2. Solved numerous high profile cases (auto burglaries, criminal mischief, child abuse, drug trafficking, etc.)
3. Peacefully handled a hostage situation involving a child
4. Starting up *Volunteers in Police Services* (V.I.P.S). This program will help with traffic control, extra patrols, assist stranded motorists, etc.
5. Implementing an explorer program for the City, which will provide an avenue for young adults (18-21 yrs.), offering experiences unique to law

Departmental Goals FY 11-12

- Continual recruitment and implementation of the community programs, *Neighborhood Watch*, *V.I.P.S*, and the *Explorer Program*
- To conduct a drug awareness/prevention program for parents whom reside in Eagle Mountain
- To continue providing a safe community through increased traffic enforcement, extra patrols and increased visibility in neighborhoods

Performance Objectives FY 11-12

- By the end of summer 2011, implement a “Tip-A-Cop” hotline/website for people to confidentially give law enforcement information for criminal activity in their area
- By summer and fall, recruit three to four volunteers to be part of the V.I.P.S program
- Sergeants will require their officers to set monthly goals to promote pro-activity
- To implement the *Explorer Program* (for youth interested in law enforcement) by fall 2011

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$2,077,211	\$1,995,247	\$1,951,066	\$2,000,440
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Total Calls for Service	8,687	8,797	8,838	8,900
2. Calls for Service- Officer Initiated	4,473	4,624	3,345	3,500
3. Calls for Service- Dispatched	4,214	4,173	5,493	5,400
4. Traffic Citations	929	1,349	1,016	1,000
5. Traffic Citations with Violations	1,157	1,730	1,565	1,800
6. Arrests (Physical Arrests and Summons Included) for Felonies and Misdemeanors	392	424	454	450
7. Warrants Served	34	53	66	70
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Percent of Total Calls that are Officer Initiated	51.49%	52.56%	37.85%	39.33%
2. Percent of Total Calls that are Dispatched	48.51%	47.44%	62.15%	60.67%
3. Rating of <i>Police Services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	4.05	4.06	4.08
4. Rating of " <i>How safe you feel in your neighborhood after dark</i> " on a scale of 1 to 5, with 1 meaning "very unsafe" and 5 meaning "very safe"	New	4.35	4.41	4.45
5. Expenditures as a Percent of General Fund	43.89%	23.43%	23.52%	22.78%
6. Rating of <i>Crime Prevention</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.05	4.08
7. Rating of <i>Traffic Enforcement</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.86	3.90
8. Rating of <i>Animal Control</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.51	3.55
9. Rating of " <i>How safe you feel from violent crimes</i> " on a scale of 1 to 5, with 1 meaning "very unsafe" and 5 meaning "very safe"	N/A	N/A	4.70	4.73
10. Rating of " <i>How safe you feel from property crimes</i> " on a scale of 1 to 5, with 1 meaning "very unsafe" and 5 meaning "very safe"	N/A	N/A	4.24	4.25
11. Rating of " <i>How safe you feel in your neighborhood during the day</i> " on a scale of 1 to 5, with 1 meaning "very unsafe" and 5 meaning "very safe"	N/A	N/A	4.82	4.85

Police

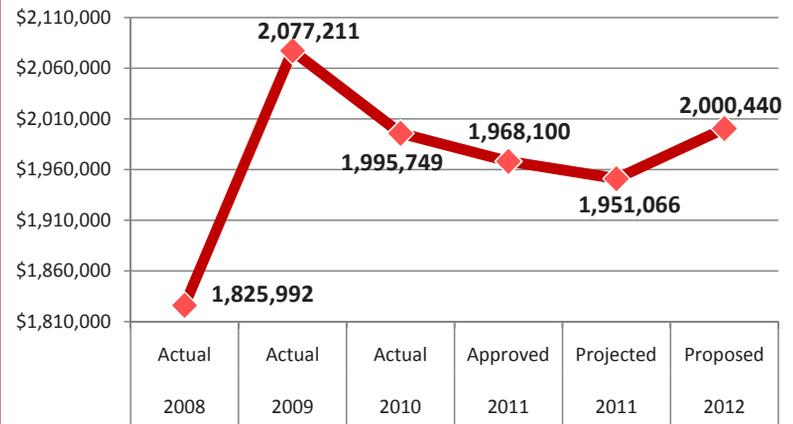
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 1.6% .

Personnel Services - The total Personnel budget decreased by \$6,982 or 13.1% . Crossing Guards are paid out of this service under 'Part-time/Temp Seasonal Salaries' and the 13.1% decrease is due to a more precise forecasted budget on this line item. This will save the City \$7,461.

Materials, Supplies & Services - Total Materials budget increased \$39,322 or 2.1% mainly due to an underestimated budget amount from the Budget Committee for the Sheriff's Department (Contract Services) and Dispatched Services last year (2011 Approved). The increase for both Contract and Dispatch Services is \$29,322. Also, the program RAD Kids was upgraded to the *Enhanced Level*, which will allow for the purchasing of useful equipment and supplies to enact special activities for youth in the community, an additional \$10,000.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

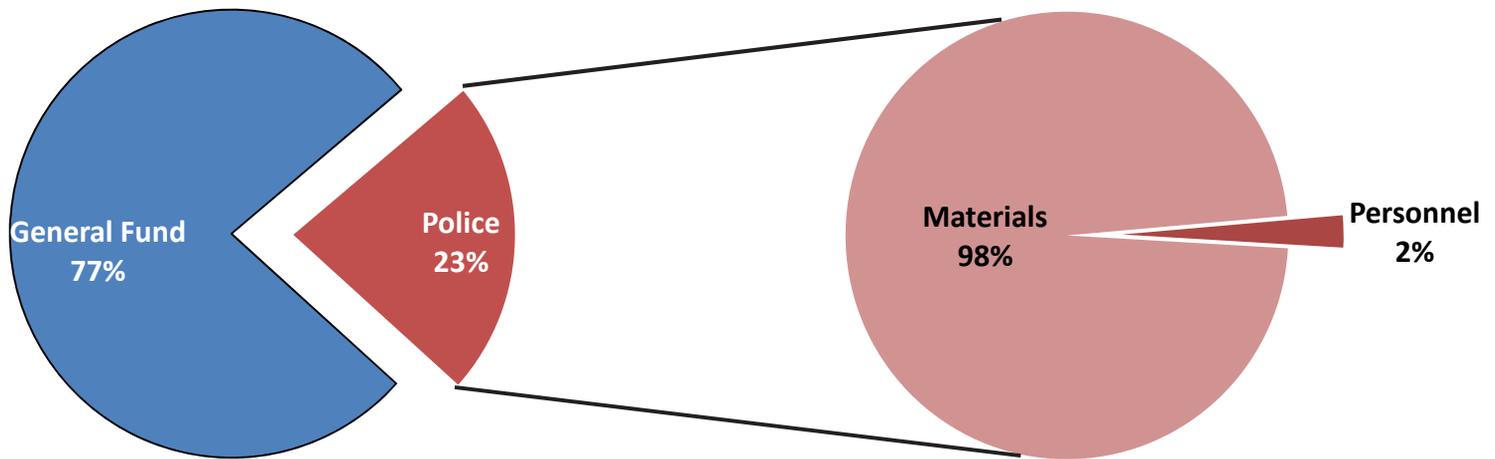
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	48,692	54,681	51,399	53,100	46,145	46,118
Materials, Supplies & Services	1,777,301	2,022,530	1,944,350	1,915,000	2,056,849	1,954,322
Interfund Transactions						
Capital Outlay						
Expenditure Total:	1,825,992	2,077,211	1,995,749	1,968,100	2,102,993	2,000,440

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	1,825,992	2,077,211	1,995,749	1,968,100	2,102,993	2,000,440
Revenue Total:	1,825,992	2,077,211	1,995,749	1,968,100	2,102,993	2,000,440

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	4.02	4.52	4.52	4.52	3.10	3.10
FTE Total:	4.02	4.52	4.52	4.52	3.10	3.10

POLICE

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1112 PT/Temp Seasonal Salaries	45,209	50,798	47,375	50,000	42,866	42,539
1211 Overtime		-				
1300 Employee Benefit	19	-				
1311 Bonus			400			325
1511 FICA	3,452	3,883	2,938	3,100	2,658	2,637
1512 Medicare		-	687		622	617
1521 Retirement	12	-				
Total:	48,692	54,681	51,399	53,100	46,145	46,118

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
3311 Telephone	2,423	-				
4410 Animal Control	11,498	14,432	14,727	15,000	16,773	15,000
4520 Contract Services	1,761,953	2,003,748	1,807,108	1,800,000	1,911,155	1,818,322
4525 Dispatch Services			121,900	100,000	121,900	111,000
5002 Misc. Services & Supplies	1,427		114			
5230 Emergency Management						
5797 Planning Grant Expenses			500			
5860 RAD Kids		4,350			7,020	10,000
Total:	1,777,301	2,022,530	1,944,350	1,915,000	2,056,849	1,954,322

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay	-	-	-	-		
Total:						

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	-	-	-	-		
Other Fund Transfer	-	-	-	-		
Total:						



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

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



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

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

Expenditure Trends



Senior Council

SENIOR COUNCIL

**Summary Of Budget Changes
2011/12 Budget Compared to 2010/11 Budget**

The total budget increased by 25.0% .

Personnel Services - There is no Personnel budget proposed for this activity.

Materials, Supplies & Services - Total Materials budget increased by \$1,000 or 25.0% . With each passing year, the *Senior Citizens Council* grows bigger with more participants. The council has about 50 members and had 10 new members join this past fiscal year. The increase in the budget covers expected increases of activities for a growing council. The activities include Bunco, Bingo, Book Club, Mah Jong, Canasta, game nights, and food & prizes at these events.

Interfund Transactions - There are no Interfund Transactions proposed for this activity. The \$67,000 from last year was for the purchase of a Senior Council Bus. The purchase for the bus was mainly funded by a Community Development Building Grant (CDBG) in the amount of \$56,352, and the City matched at 15.89 % or \$10,648. This was a one time purchase.

Capital Outlay - There is no Capital proposed for this activity.

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

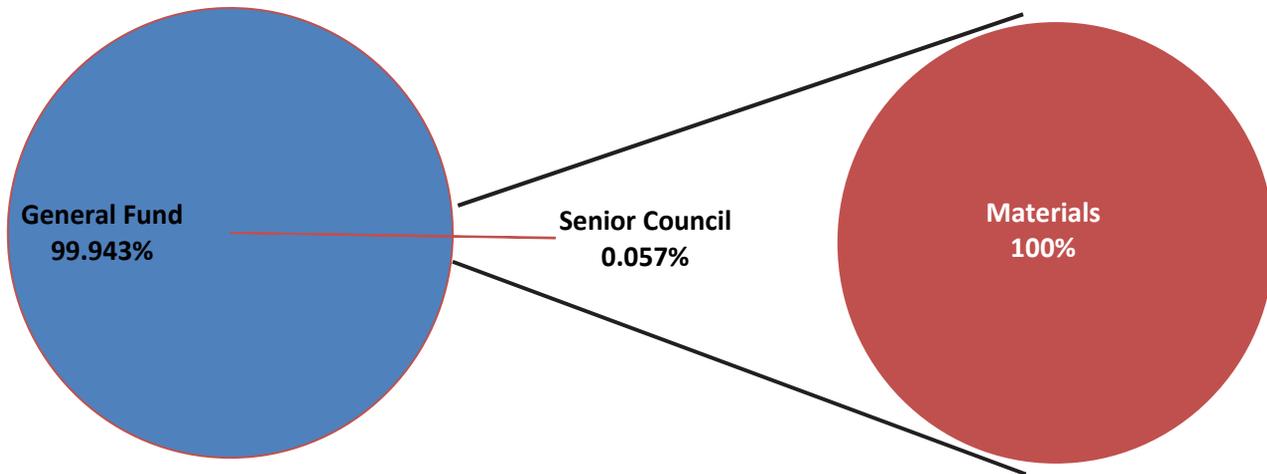
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services						
Materials, Supplies & Services	622	2,246	3,233	-	3,242	5,000
Interfund Transactions					67,000	
Transfers						
Expenditure Total:	622	2,246	3,233	-	70,242	5,000

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	622	2,246	3,233	-	70,242	5,000
Revenue Total:	622	2,246	3,233	-	70,242	5,000

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00		0.00

Senior Council

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Salaries						
Overtime						
Employee Benefits						
FICA						
Bonus						
Retirement						
State Insurance Fund						
Medicare						
Health Insurance						
Reserve For Pay Adjustments						
Total:					\$ -	

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont. - Youth Council						
5856 Senior Council	622	2,246	3,233		3,242	5,000
Total:	622	2,246	3,233	-	3,242	5,000

<i>Transfers</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet					67,000	
Total:	\$ -	\$ -	\$ -	\$ -	\$ 67,000	\$ -



Special Events

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

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

Other activities and events that run in conjunction with Pony Express Days, but are not necessarily held on the same day, are the annual 5k run, golf tournament, Camp Floyd events, softball tournament, bike rides, pancake breakfast, charity quilt show & silent auction, family fun night, talent showcase, helicopter rides, movie in the park and the Pony Express Trail field trip. The popular country music star Clint Black headlined at the 2011 concert and fireworks show at Silver Lake Amphitheater.

This year Eagle Mountain City put on their 2nd annual PRCA Pony Express Days Rodeo. The PRCA is an organization whose members compete in its

The Demolition Derby is one of the newest events in the Pony Express Days Celebration



SPECIAL EVENTS

rodeo circuit system throughout North America, and now Eagle Mountain City. The Special Events Division is able to boast of, raising over \$120,000 in donations, and \$80,000 worth of goods and services.

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



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

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

Special Events

Top 5 Accomplishments from FY 10-11

1. This was the 2nd year joining the Professional Rodeo Cowboys Association, setup in less than 90 days, raised \$127,000/donations, \$80,000/goods, and doubled the contestants in the rodeo this year.
2. Created a new program for children with Special Needs called the *Exceptional Kids Club* and added a successful special needs games to Pony Express Days
3. Implemented new activities: 3-D Archery Shoot, Special Needs Games, Demolition Derby, Arts in the Park, and Music Stop Jam-Fest
4. Saved money by establishing three year contracts with the carnival, fireworks setup, concert stage, lights, sound system, rest rooms, and big screen
5. Had a record number of attendees at the Turkey Trot, Santa on the Fire Truck, Miss Eagle Mountain Pageant contestants and attendees. New Pony Express Day events were very well attended

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

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

Special Events

Performance Measurements

Input/Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$196,571	\$203,585	\$428,475	\$391,400
2. Pony Express – Events	26	36	39	39
3. Pony Express – Attendance	15,956	32,723	28,000	30,000
4. Pony Express - Donations	\$67,000	\$80,000	\$120,000	\$125,000
5. Pony Express – Service & Goods	\$15,000	\$127,000	\$60,000	\$60,000
6. Total City Events	40	50	53	50
7. City Pageant Attendance	300	375	450	450
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Rating of <i>the overall quality of the Pony Express Days</i> on the scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	New	4.21	4.28	4.30
2. Expenditures as a % of General Fund	2.31%	6.40%	5.17%	4.46%
3. Rating of <i>the Pony Express Days Concert</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	4.36	4.37
4. Rating of <i>Pony Express Days Fireworks</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	4.35	4.35
5. Rating of <i>the PRCA Rodeo</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	4.31	4.35
6. Rating of <i>the Grand Parade</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	4.18	4.20
7. Rating of <i>the Demolition Derby</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	4.14	4.15
8. Rating of <i>the Carnival</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	N/A	New	3.83	3.85

Special Events

SPECIAL EVENTS

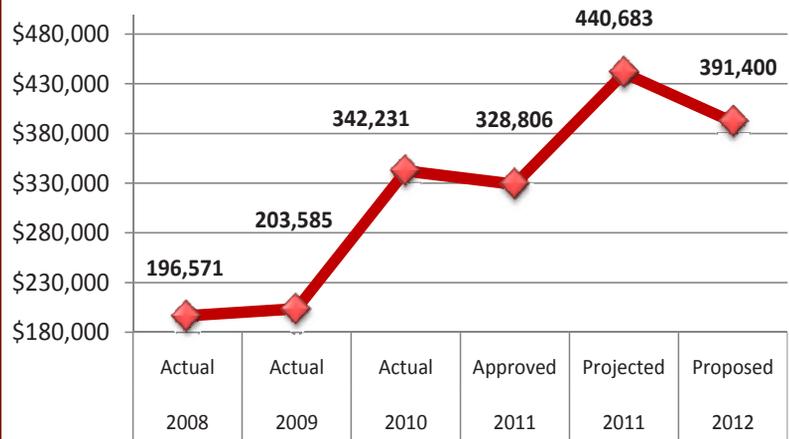
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 19.0% .

Personnel Services - The total Personnel budget decreased by \$806 or 5.8% . The decrease in the Personnel budget is mainly because the 'Federal Insurance Contributions Act' (FICA) is not budgeted for this upcoming year.

Materials, Supplies & Services - Total Materials budget increased \$60,400 or 19.2% to help mitigate the cost for a rodeo and extra activities in the City. The overall increase occurred because the idea for the rodeo was collectively conceived after the 2011 Budget was approved. The budget for the rodeo would later be amended by City Council.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Capital Outlay - The Capital Outlay budget increased by \$3,000 to purchase street flags for City events, parades, and military homecomings. These flags will outline the sides of City roads and streets during special events.

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

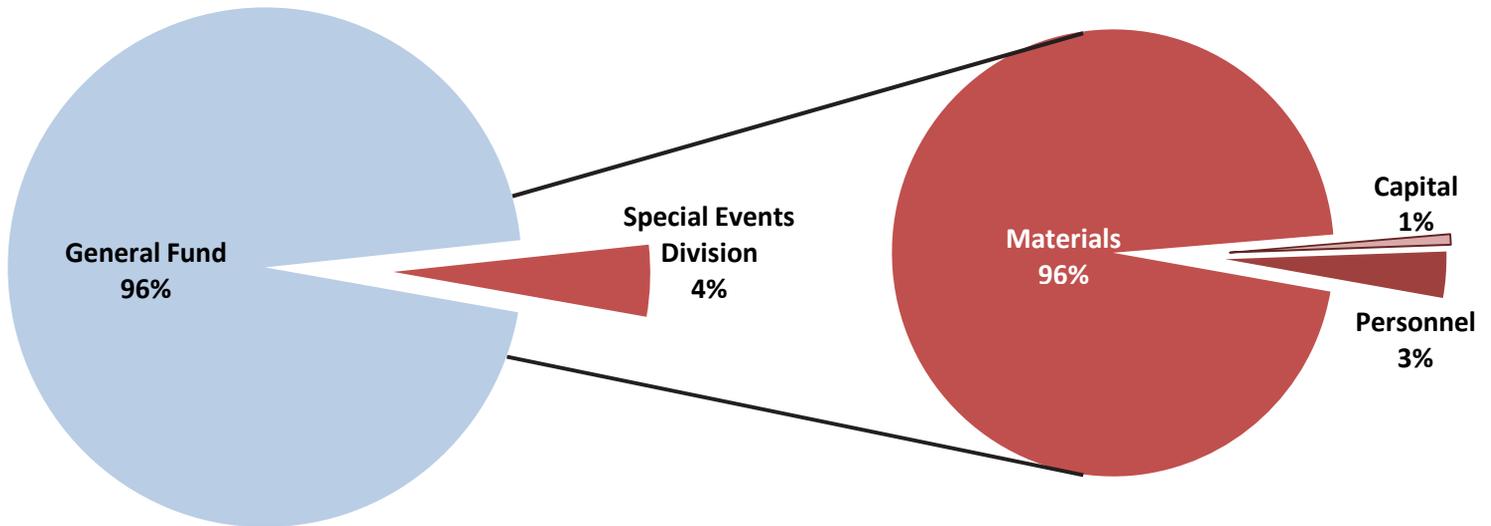
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	-	-	-	13,806	791	13,000
Materials, Supplies & Services	196,571	203,585	342,231	315,000	428,338	375,400
Interfund Transactions						
Capital Outlay						3,000
Expenditure Total:	196,571	203,585	342,231	328,806	429,129	391,400

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	196,571	203,585	342,231	328,806	429,129	391,400
Revenue Total:	196,571	203,585	342,231	328,806	429,129	391,400

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	1.00	0.00	0.00	0.00	0.00	0.00

Special Events

Functional Expenditures to Total General Fund Expenditures



SPECIAL
EVENTS

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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	-			13,000	735	13,000
1211 Overtime						
1300 Employee Benefits						
1511 FICA				806	46	
1512 Medicare					11	
Total:	-	-	-	13,806	791	13,000

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
5856 Special Events Projects	10,504	10,604		12,000	7,190	17,900
5857 Skate Park (Restricted)	51	252				
5858 Pony Express	177,685	185,224	180,746	285,000	207,623	160,000
5859 Miss Eagle Mountain	8,331	7,505	6,591	8,000	7,107	6,000
5860 Rodeo			154,083		205,610	190,000
5861 Miss PED Rodeo Pageant			810		1,938	1,500
5862 PE Days Pass-Through					(1,130)	
Arts Council Program				10,000		
Total:	196,571	203,585	342,231	315,000	428,338	375,400

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay						3,000
Total:				-		3,000





Mission: To provide all residents with safe road conditions for vehicular and pedestrian traffic, as well as presenting an attractive roadside environment by maintaining high quality services including potholes and patch repairs, crack seal, signage, snow removal, sidewalks, curb & gutter, striping, and street sweeping.

Eagle Mountain City has over 130 paved lane miles. The Streets Division does its own pavement repairs on small to medium projects. Large projects such as rotomills, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets. Duties include: managing repairs to streets, sidewalks, curbs, gutters and driveways caused by water breaks; crack sealing program, potholes, seal coat, overlay program; existing signage and markings; drainage utility, mow drainage channels and retention ponds. Signs are routinely inspected and repaired or replaced.

The Streets Division provides a safe and clean road surface for vehicular traffic, adequate visual direction and a safe, maintained, and unobstructed roadside environment on more than 136 miles of City roads. Street Services has three areas of responsibility: maintaining street quality and efficiency, drainage, and traffic. In order to ensure that drainage throughout the City is effective, sidewalks, curbs and gutters are routinely inspected. The repairs consist of grinding, lifting, or replacement. Striping is

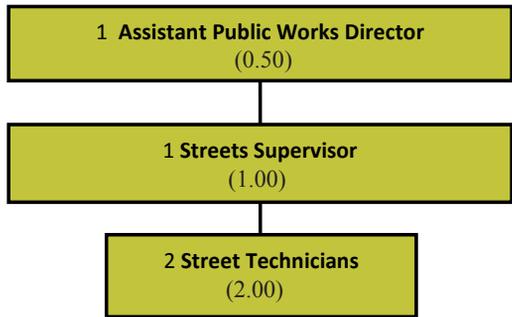
Providing residents with high quality services and safe streets



STREETS

done twice a year or as needed. The Streets Division responds to snow removal as needed 24 hours a day. Street sweeping is done as needed on arterial roads and once a year on residential. Gravel roads are graded at least twice a year and are repaired with gravel or road base as needed.

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



Personnel Description
There were no changes to staff.

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

Streets

Top 5 Accomplishments from FY 10-11

1. Maintained a higher service in quality of snow removal and response to snow removal as needed 24 hours a day
2. Reconstructed a portion of Ranches Parkway from intersection of Ranches Parkway and Pony Express Parkway to Windhover Road and from Saddle Back Drive to Golden Eagle Road
3. Reconstructed a portion of Porters Crossing Parkway
4. Reconstructed portions of Pony Express Parkway
5. Installed turn lanes into Plum Creek and Silver Lake on Pony Express Parkway

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

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

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed	
1. Operating Expenditures	\$1,464,602	\$748,043	\$473,777	\$894,738	
2. Number of Full-Time Equivalents	4.50	5.50	3.50	3.50	
3. Paved Roads (miles)	101	111	135	140	
4. Gravel Roads (miles)	N/A	NEW	7	10	
5. Other (Dirt) Roads (miles)	N/A	NEW	42	45	
6. Total Road Miles	123	136	184	195	
7. Total Regular Hours	N/A	New	7,657	7,600	
8. Total Overtime Hours	N/A	New	1,132	1,000	
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed	
1. Staff Hours – Snow Removal	906	648	780	790	
2. Miles Plowed – Snow Removal	14,546	9,594	12,185	12,200	
3. Salt – Snow Removal (Tons)	1,236	1,124	1,458	1,500	
4. Asphalt Repairs (Total Sq. Ft.)	New	18,848	130,786	80,000	
5. Material Cost – Crack Seal	New	\$15,523	\$11,000	\$12,000	
6. Pounds - Crack Seal	N/A	New	5,366	5,400	
7. Staff Hours – Crack Seal	New	567	513	600	
8. Curb Replacement – Linear Feet	N/A	New	67.5	70	
9. Curb Replacement – Material Cost	N/A	New	\$1842.75	\$2,000	
10. Sidewalk Replacement – Sq. Ft.	N/A	New	1,734	2,200	
11. Sidewalk Replacement – Mat. Cost	N/A	New	\$10,364	\$1,200	
12. Sidewalk Lifting - Sq. Ft.	N/A	New	80	90	
13. Sidewalk Lifting – Material Cost	N/A	New	\$300	\$450	
Efficiency and Effectiveness	New	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Expenditures Per Capita		\$69.74	\$34.00	\$20.60	\$38.90
2. Asphalt Repaired Sq. Ft. per FTE		New	3,427	37,367	22,857
3. Crack Seal – Cost per Paved Mile		New	\$139	\$81	\$78.57
4. Emergency Calls Responded to w/i 30 minutes		100%	100%	100%	100%
5. Rating of <i>Street Repairs</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”		New	3.39	3.00	3.10
6. Authorized Personnel as a % of General Fund FTEs		17.40%	12.13%	6.28%	6.70%
7. Expenditures as a % of General Fund		13%	9%	5.71%	10.19%
8. Rating of <i>Sidewalk Maintenance</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”		N/A	New	3.44	3.45
9. Rating of <i>Street Cleaning</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”		N/A	New	3.40	3.40
10. Rating of <i>Snow Removal</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”		N/A	New	3.23	3.25

Streets

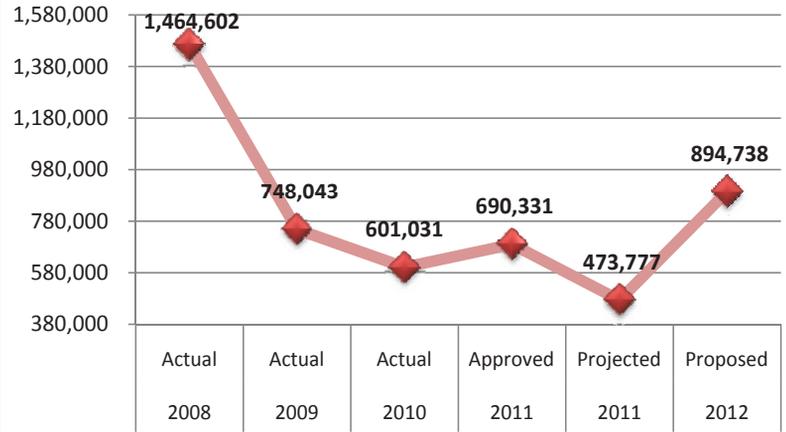
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 29.6% .

Personnel Services - The total Personnel budget increased by \$2,920 or 1.2% . The slight increase is in part due to a fee adjustment in Health Insurance and the State Insurance Fund Fee. The cost of Health Insurance increased approximately 6 % across the board for all personnel in the City.

Materials, Supplies & Services - Total Materials budget increased by \$186,468 or 46.0% . The increase in the budget is mainly due to ‘Paved Road Maintenance’ projects that have been saved for this fiscal year: patching Pony Express Parkway, pulverizing and repaving Porters Crossing, creating a left lane into Silver Lake, and creating a left lane into Plum Creek just to name a few.

Expenditure Trends



Interfund Transactions - The Interfund Transactions budget increased by \$9,238 or \$28.1. The overall increase is due to the expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

Capital Outlay - The Capital Outlay budget increased by \$5,781 or 474.3%. The increase in the budget is for the purchase of a ‘cab enclosure’ for the Skid Steer Loader.

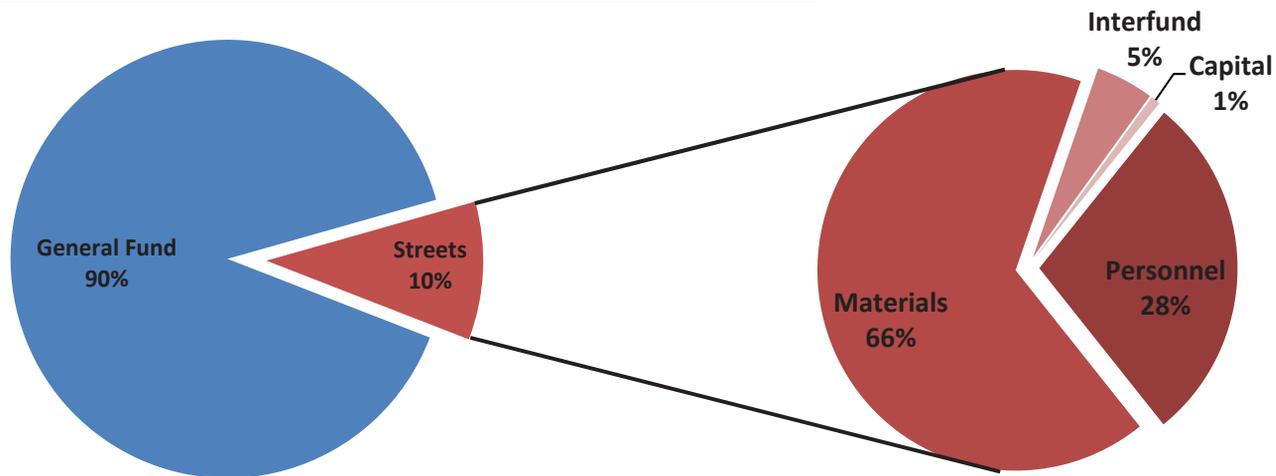
Fund 10- General Sub 41 - Public Works Department 44100- Streets & Roads Summary

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	334,753	336,048	303,314	251,160	246,702	254,080
Materials, Supplies & Services	200,954	266,286	296,497	405,028	344,509	591,496
Interfund Transactions	836,994	196,004	-	32,924	32,924	42,162
Capital Outlay	91,902	22,986	1,219	1,219	-	7,000
Expenditure Total:	1,464,602	821,324	601,031	690,331	624,135	894,738

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes and Revenues	1,464,602	821,324	601,031	690,331	624,135	894,738
Revenue Total:	1,464,602	821,324	601,031	690,331	624,135	894,738

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.50	5.50	4.50	4.50	3.50	3.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.50	5.50	4.50	4.50	3.50	3.50

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	214,039	219,275	191,560	144,768	146,765	144,768
1211 Overtime	30,918	24,975	22,666	25,000	23,695	25,000
1242 Car Allowance						-
1300 Employee Benefits	17,369	19,013	15,314	8,976	10,466	8,976
1311 Bonus	-			1,750		1,750
1511 FICA	3,508	3,423	128			-
1512 Medicare			2,846	2,099	2,365	
1521 Retirement	28,887	28,267	25,074	19,355	22,791	19,935
1531 State Insurance Fund	-					1,890
1541 Health Insurance	34,857	36,178	40,839	44,100	36,263	47,006
1545 Dental Insurance	3,512	3,279	3,352	3,500	3,127	3,499
1548 Vision Insurance	713	702	712	730	592	374
1561 Long Term Disability	949	936	824	882	638	882
Total:	334,753	336,048	303,314	251,160	246,702	254,080

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2321 Travel & Training	1,769	2,126	1,881	3,000	1,138	3,000
2369 Meetings	79	(21)		200	17	200
2411 Office Expenses & Supplies	469	367			(50)	-
2431 Uniforms & Clothing	1,098	1,478	1,606	2,000	1,333	1,200
2513 Equipment Supplies & Maintenance	5,367	13,447	18,838	26,000	19,738	26,000
2610 Buildings & Ground Maintenance						2,000
3111 Utilities						-
4531 Professional/Technical Services	2,019	1,254	1,735	2,000	635	-
4811 Equipment Rental/Lease	3,000		3,187	3,000		5,000
5002 Misc. Services & Supplies			5,638		(27)	-
5110 Street Material		(48)	19,822			-
5121 Unimproved Road Maintenance	22,738	18,375	23,308	25,000	23,643	40,000
5122 Paved Road Maintenance	105,946	178,970	164,498	275,828	243,363	441,096
5721 Snow Removal	54,752	45,964	52,008	50,000	50,869	60,000
5731 Street Sweeping	3,719	4,375	3,976	18,000	3,850	13,000
9500 Repayment of SITLA Advance						-
Total:	200,954	266,286	296,497	405,028	344,509	591,496

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7410 Equipment	91,902	22,986	1,219	1,219	-	7,000
Total:	91,902	22,986	1,219	1,219	-	7,000

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
9154 Transfer to Fleet Fund	161,660	45,000		32,924	32,924	42,162
Transfer to SID 2000-1 Fund						
Transfer to Cap. Proj. Electric (Streetlights)						
Transfer to Cap. Proj. Road Funds	523,636					
Transfer to Road Debt Fund	151,698	151,004				
Total:	836,994	196,004	0	32,924	32,924	42,162



Utility Billing

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

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

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

Utility Billing Clerks, Angelica and Sophie, provide service with a smile

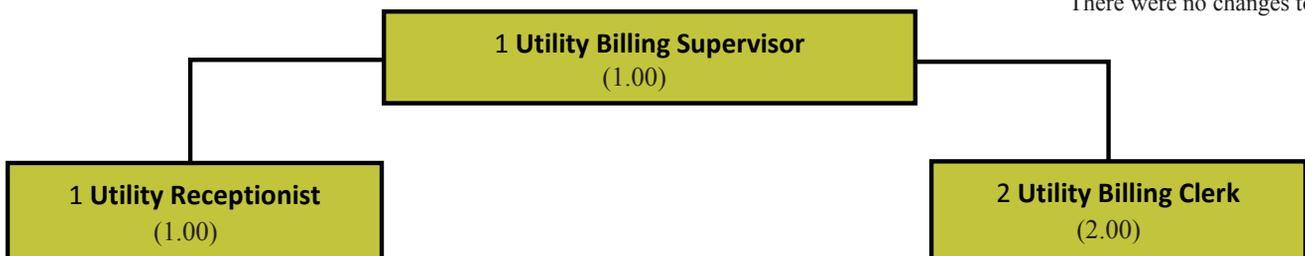


UTILITY
BILLING

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

Personnel Description

There were no changes to staff.



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

Utility Billing

Top 6 Accomplishments from FY 10-11

1. Alleviated work pressure by sending all the past due accounts to a collection agency, allowing more time to fulfill departmental goals.
2. Maintained a “Zero Complaint Policy” as there were no complaints regarding customer service.
3. Implemented the new version of the City’s software ‘Springbrook,’ while successfully training each employee to use the program.
4. Implemented the new payment online service which saves time from cash-receipting.
5. Implemented the Storm Drain Fee and Water Tier Fee successfully.
6. Successfully added the newly annexed region of White Hills to the system

Departmental Goals FY 11-12

- To enhance the quality of life by allowing residents a second opportunity in the year to apply for budget billing or equal pay, as opposed to only once annually.
- To ensure that the process with *Collections* are handled professionally in the City.
- To maintain a zero complaint policy that will ensure that both residents and non-residents receive quality and timely service.
- Be more professional on services for opting-out and budget billing registrations.

Performance Objectives FY 11-12

- Send two additional letters before residents are sent to *Collections*.
- Establish a cross training connection within the department that will allow each employee to learn the role and function of other employees in the division, which will increase accuracy and decrease human error.
- Ensure that customer and meter information is entered into the computer system in a timely manner.
- Maintain a high and consistent level of service to customers by ensuring that phone calls, questions, and inquiries are answered in a timely and friendly manner.

Utility Billing

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$396,877	\$362,157	\$366,563	\$325,482
2. Number of Full-Time Equivalents	5.50	4.00	4.00	4.00
3. Total Regular Hours	11,574	8,398	6,848.50	6,850
4. Total Overtime Hours	N/A	New	73.25	60
5. Customer Base	5,320	5,555	7,019	7,000
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Number of Utility Bills Issued	63,841	66,664	70,979	71,000
2. Utility Billing Billed	\$18,171,389	\$16,738,355	\$18,705,035	\$18,900,000
3. Shut Offs/Past Dues Received	\$446,978	\$387,575	\$452,167	\$455,000
4. Number of Utility Bill Adjustments	8,295	3,608	7,686	7,000
5. Number of Cash Receipting	56,722	61,552	65,908	66,000
6. Number of Shut Offs/Past Dues	15,350	13,823	12,997	12,000
7. Final Billing (Terminated Accounts)	1,545	1,513	1,277	1,100
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Lobby Waiting Time (Average During Peak Times)	3 minutes	5 minutes	3 minutes	3 minutes
2. % of Bills Adjusted	12.99%	5.41%	9.23%	9.86%
3. Cash Receipting Processed per FTE	14,181	15,388	16,477	16,500
4. % of Accounts Billed Correctly	87.03%	94.59%	90.77%	89.86%
5. Authorized Personnel as a % of General Fund FTEs	11.5%	7.18%	7.66%	7.27%
6. Expenditures as a % of General Fund	4.78%	4.91%	4.42%	3.71%
7. Rating of <i>Garbage Collection</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.25	4.28
8. Rating of <i>Recycling Services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	4.03	4.05

Utility Billing

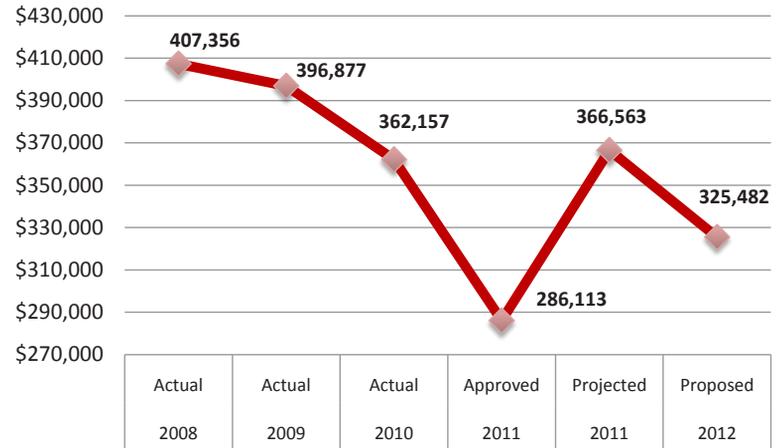
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 13.8% .

Personnel Services - The total Personnel budget increased by \$22,519 or 11.3%. The overall increase is a result of a salary adjustment within the department and the budget for two temporary employees.

Materials, Supplies & Services - Total Materials budget increased \$16,850 or 19.4% primarily due to the annual rise in fees for the meter reading service by *Itron* and the increase in fees for mailing/printing. *Freedom Mailing*, the company that the City contracts to do local mailings, will add to their fees due to the cost of more inserts, paper, postage, and return envelopes. The City newsletter is also included in this activity and it is mailed out as well, but separate from utility bills.

Expenditure Trends



Interfund Transactions - There is no Interfund Transaction for this activity.

Capital Outlay - There is no Capital proposed for this activity.

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

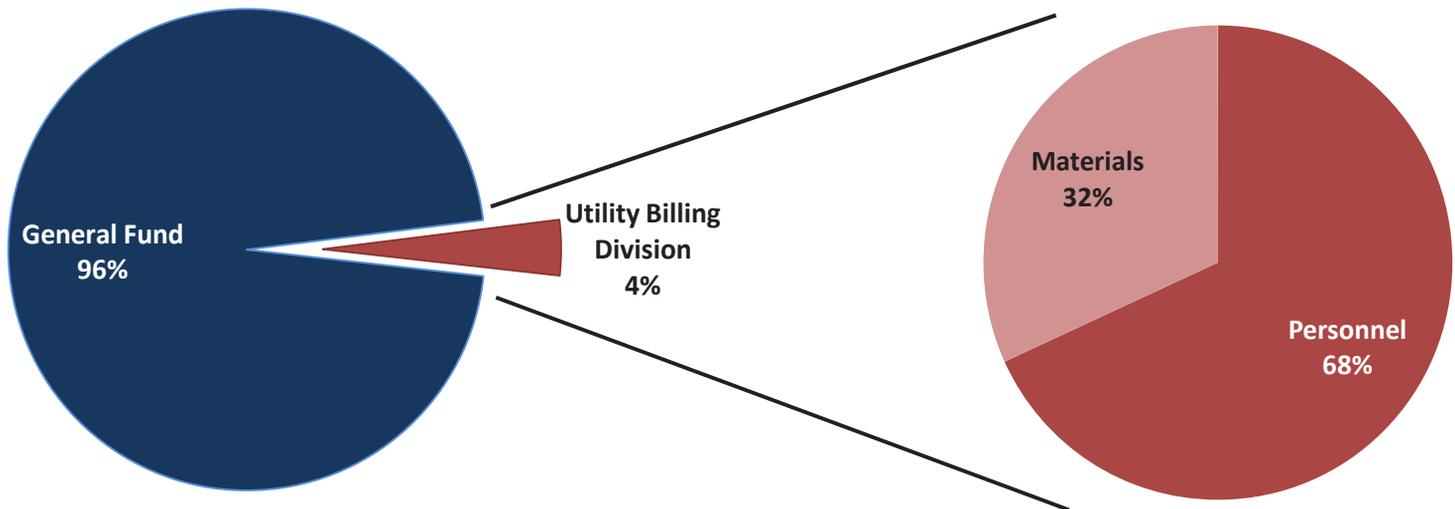
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	330,577	319,329	276,895	199,313	228,244	221,832
Materials, Supplies & Services	74,779	76,132	84,903	86,800	103,664	103,650
Interfund Transactions	2,000	-	-	-	-	-
Capital Outlay	-	1,416	359	-	-	-
Expenditure Total:	407,356	396,877	362,157	286,113	331,908	325,482

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	407,356	396,877	362,157	286,113	331,908	325,482
Revenue Total:	407,356	396,877	362,157	286,113	331,908	325,482

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed	0.50					
Full-time	5.00		4.50		4.00	4.00
Part-time/Seasonal						
FTE Total:	5.50	5.50	4.50	0.00	4.00	4.00

Utility Billing

Functional Expenditures to Total General Fund Expenditures



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

UTILITY
BILLING

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	214,866	206,849	175,589	116,813	141,839	130,398
1112 Salaries - PT/Temporary						5,000
1211 Overtime	2,831	1,636	2,862		1,728	-
1300 Employee Benefits	10,433	11,589	13,749	7,242	11,344	7,961
1311 Bonus	-	-		2,000		-
1511 FICA	3,198	3,023	122			-
1512 Medicare			2367.51	1,694	1986.86	1,862
1521 Retirement	25,552	24,055	20,884	15,618	19,195	17,680
1531 State Insurance Fund	-	-				-
1541 Health Insurance	64,958	64,177	53,926	50,400	45,555	53,722
1545 Dental Insurance	6,400	5,827	5,468	4,000	5,036	3,999
1548 Vision Insurance	1,322	1,246	1,138	835	948	428
1561 Long Term Disability	1,016	928	789	711	613	782
Total:	330,577	319,329	276,895	199,313	228,244	221,832

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2321 Travel & Training	1,581	-	30	1,500	1,101	1,000
2369 Meetings				300	384	300
2411 Office Expenses & Supplies	1,601	1,963				-
2431 Uniforms & Clothing	316	-			412	350
2513 Equipment Supplies & Maintenance	215		341			-
4271 Itron Support	7,637	7,553	9,597	10,000	7,377	12,000
4521 Collection Fees	-	3,074	8,515	10,000	2,804	-
4531 Professional/Technical Services	-	-		5,000	4,416	-
4541 Utility Billing Mailing/Printing	63,428	53,201	66,420	60,000	87,170	90,000
5002 Misc. Services & Supplies		10,341				-
Total:	74,779	76,132	84,903	86,800	103,664	103,650

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7412 Computer Equipment	-	1,416				-
7552 Furniture			359			-
Total:	-	1,416	359	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to Fleet Fund	2,000			-		-
Other Fund Transfer	-					-
Total:	2,000	-	-	-	-	-



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

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

The Youth Council was created by the City to provide an opportunity for the youth in the community to learn about and participate in local government. The Youth Council organizes and takes part in service projects and community events. Students in grades 9-12 who reside or attend school in Eagle Mountain, Cedar Fort, Fairfield, White Hills, or Saratoga Springs are eligible to participate in the Youth Council. Youth Council meetings



are generally held the first Thursday of each month at 4:00 PM in the downstairs training room at City Hall.

Expenditure Trends



Youth Council

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 175.0% .

Personnel Services - There is no Personnel budget proposed for this activity.

Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Materials, Supplies & Services - Total Materials budget increased by \$3,500 or 175% . The *Youth Council* has grown in attendance and has created a new scholarship known as the “Exceptional Youth Council Scholarship.” The budget increase is expected to cover the cost of a growing council and the new scholarship.

Capital Outlay - There is no Capital proposed for this activity.

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

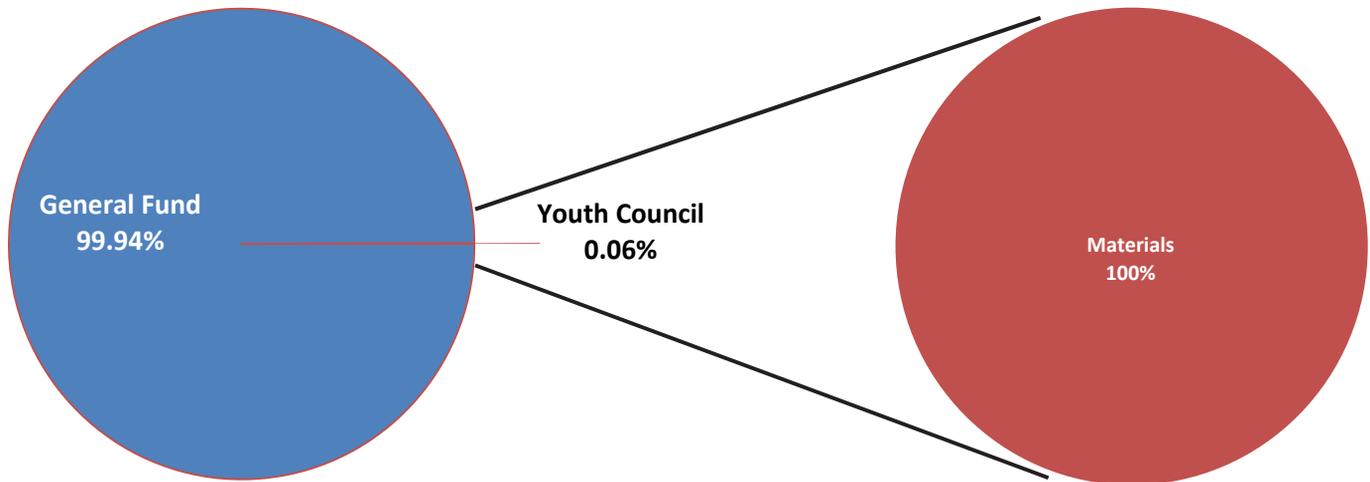
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services						
Materials, Supplies & Services	4,537	3,723	1,952	2,000	5,535	5,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	4,537	3,723	1,952	2,000	5,535	5,500

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
General Taxes & Revenues	4,537	3,723	1,952	2,000	5,535	5,500
Revenue Total:	4,537	3,723	1,952	2,000	5,535	5,500

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Youth Council

Functional Expenditures to Total General Fund Expenditures



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

YOUTH COUNCIL

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries						
1211 Overtime						
1300 Employee Benefits						
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>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	4,537	3,723	1,952	2,000	5,535	5,500
6527 Grants/Cont.- Youth Council						
Total:	4,537	3,723	1,952	2,000	5,535	5,500

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay						
Total:						



Section V

EAGLE
MOUNTAIN

Enterprise & Internal Service Fund

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Enterprise/Utility Funds

Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain City has seven enterprise funds which include: Golf, Storm Drain,

Solid Waste, Water, Sewer, Electric, and Natural Gas.

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

Levels of Service

The City is committed to improve the level of services that it provides to its residents. In 2003, 2005, 2007, and 2011 the City commissioned surveys to assess resident satisfaction with regards to City services. The 2003, 2007, 2011 surveys, performed by the Romney Institute of Public Management, and the 2005 survey, performed by Dan Jones & Associates, used scientific survey practices to produce accurate results, which are reflective of the entire citizenry.

Residents were asked to rate their satisfaction of the City services using a 1 to 5 Likert scale, with 1 being very dissatisfied and 5 being very satisfied. The results show that the City has maintained a fairly high and constant

average across the board with its solid waste service at 4.25, drinking water service at 3.44, sewer service at 3.75, electric utility service at 3.70, and natural gas utility service at 3.70. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

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

Enterprise Funds

Budget Appropriation



Budget Summary - Enterprise Fund

City Of Eagle Mountain

Budget Summary- ENTERPRISE FUND

Preliminary Budget Appropriation

Fiscal Year 2012

Revenue Sources from various Enterprises:

Solid Waste	\$	950,000
Water		4,146,500
Sewer		2,710,000
Gas		4,767,500
Electric		7,075,000
Stormwater		187,200
Golf		<u>144,600</u>

Total revenues¹ \$ 19,980,800

Total appropriable revenues 19,980,800

Expenditures:

Solid Waste	\$	890,000
Water		3,691,880
Sewer		2,214,074
Gas		4,332,453
Electric		6,569,030
Stormwater		184,171
Golf		<u>143,600</u>

Total expenditures \$ 18,025,209

Other Financing Uses:

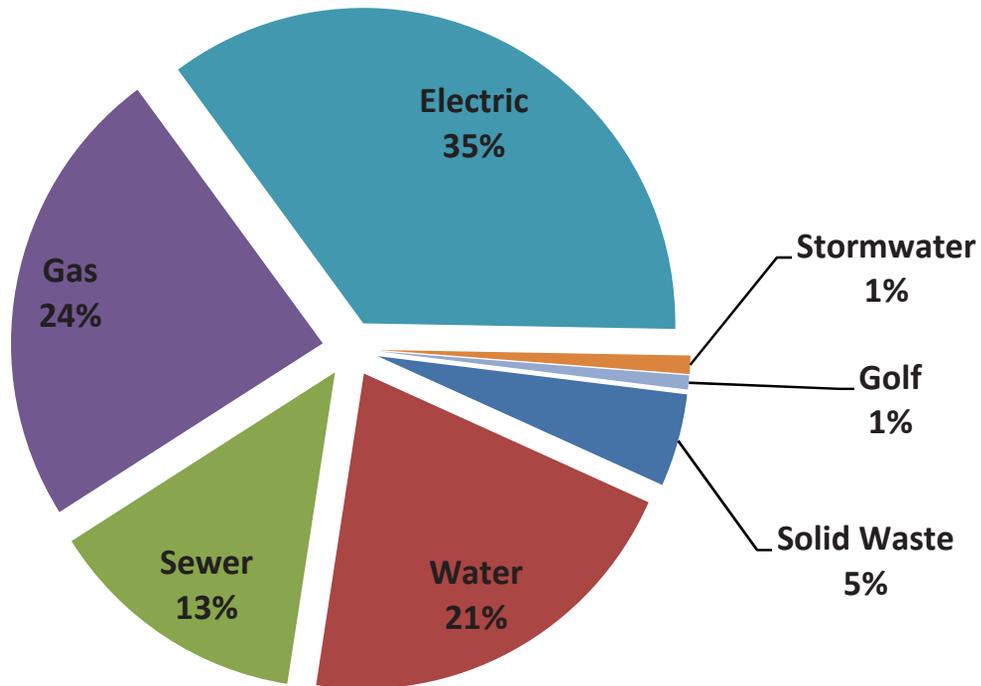
Debt Service ³	4	0
Transfer to capital projects fund		0

Total proposed appropriation 18,025,209

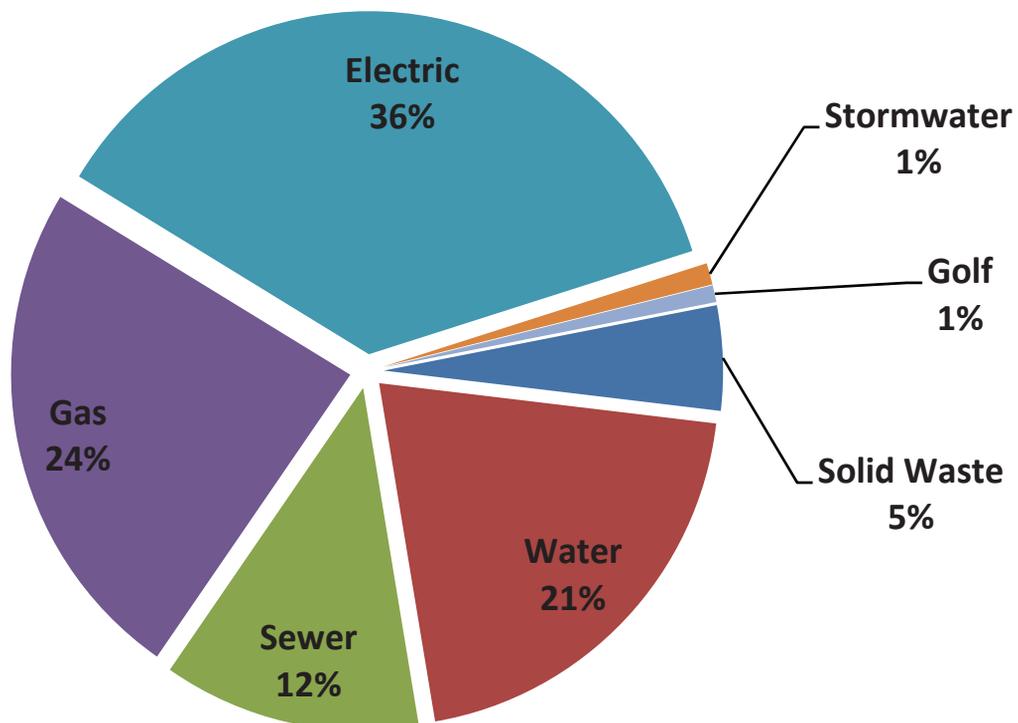
Excess/(Deficit) Revenues over Appropriation \$ 1,955,591

Enterprise Funds Budget Appropriation

Enterprise Fund Revenues



Enterprise Fund Expenditures





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

Eagle Mountain provides power to its residents. This is accomplished as the City acquires power that has already been generated to sell. The City has constructed an above ground transmission line that brings electricity into a substation located in the North Service Area System of the City. The South Service Area System is supplied with 2 power circuits, which will serve about 5,500 homes.

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

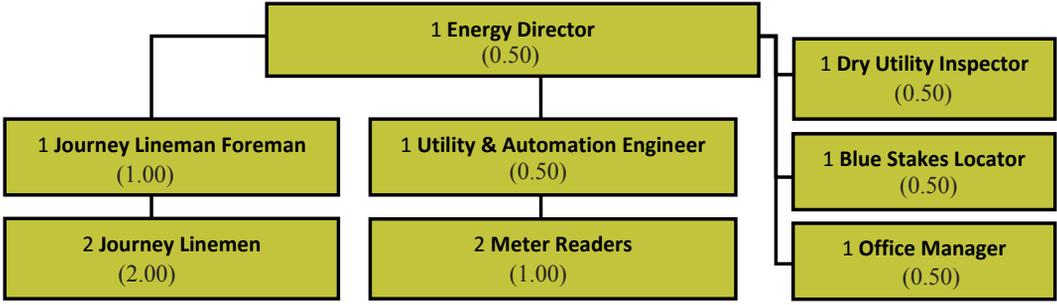
Eagle Mountain City has a 138kV line which taps into Rocky Mountain Power, which is a regulated electric utility with service territory throughout Utah, Wyoming, and southeastern Idaho. The 138kV line takes power to the electrical substation, which is a subsidiary station of electricity distribution,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

Providing electricity to Eagle Mountain City



several substations between consumers, and will drop voltage in several steps before it can be safely utilized.

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



Personnel Description
There were no changes to staff. All the job positions are split between the Electric and Gas departments, except for the Journey Lineman Foreman and Journey Lineman position, which are only in the Electric department.

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

Electric

Top Accomplishments from FY 10-11

1. Received the *Energy Innovation Award* from Utah Associated Municipal Power Systems (UAMPS)
2. Recipient of the *Safety Award* from Intermountain Power Superintendents Association (IPSA) for preventing off-time accidents
3. Received grant to replace cobra street lights for lighting-emitting diode (LED) lights
4. Started in-house construction offering the option to build electrical infrastructures for businesses

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- To supply reliable electricity to citizens through cost-conscious and efficient service delivery
- To create a strategic maintenance plan with information that will ensure the electrical system is maintained both properly and effectively
- To enact monthly inspections on the power transformers to identify and catch undiscovered problems before they occur
- To hold biweekly safety meetings in order to discuss and answer safety concerns, current and potential electrical issues, and focus on achieving the goals of the department

Performance Measurements

Input/Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$6,500,895	\$5,336,699	\$5,940,509	\$6,569,030
2. Number of Full-Time Equivalents	4.70	6.50	6.50	6.50
3. Total Regular Hours	10,474	13,927	16,293	16,300
4. Total Overtime Hours	N/A	New	353.35	325
5. Total On-call Hours	N/A	New	447	425
6. Number of Customers	4,859	5,000	5,500	5,800
7. Electrical Interruptions	8	6	2	0
8. Peak	17,938 kW	19,265 kW	20,843 kW	20,900 kW
9. Energy	56,424,209 kWh	59,757,965 kWh	62,0119,332 kWh	62,500,000 kWh
10. Peak Growth Rate	26.4%	7.4%	8.20%	8.25%
11. Energy Growth Rate	28.6%	5.9%	3.78%	4.00%
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. % Emergency Response w/i 1 Hour	100%	100%	100%	100%
2. Review Plans for New Service Requests within 10 Working Days	100%	100%	100%	100%
3. Responded to Customer Inquiries w/i 1 day	100%	100%	100%	100%
4. Rating of <i>Electric Utility Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	NEW	3.82	3.70	3.75
5. Rating of <i>Street Lighting</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	NEW	3.22	3.25
6. Authorized Personnel as a % of General Fund FTEs	33.10%	29.33%	26.72%	28.00%
7. Expenditures as a % of Enterprise Fund	38.55%	43.43%	39.26%	36.44%

Electric

ELECTRIC

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 3.4% .

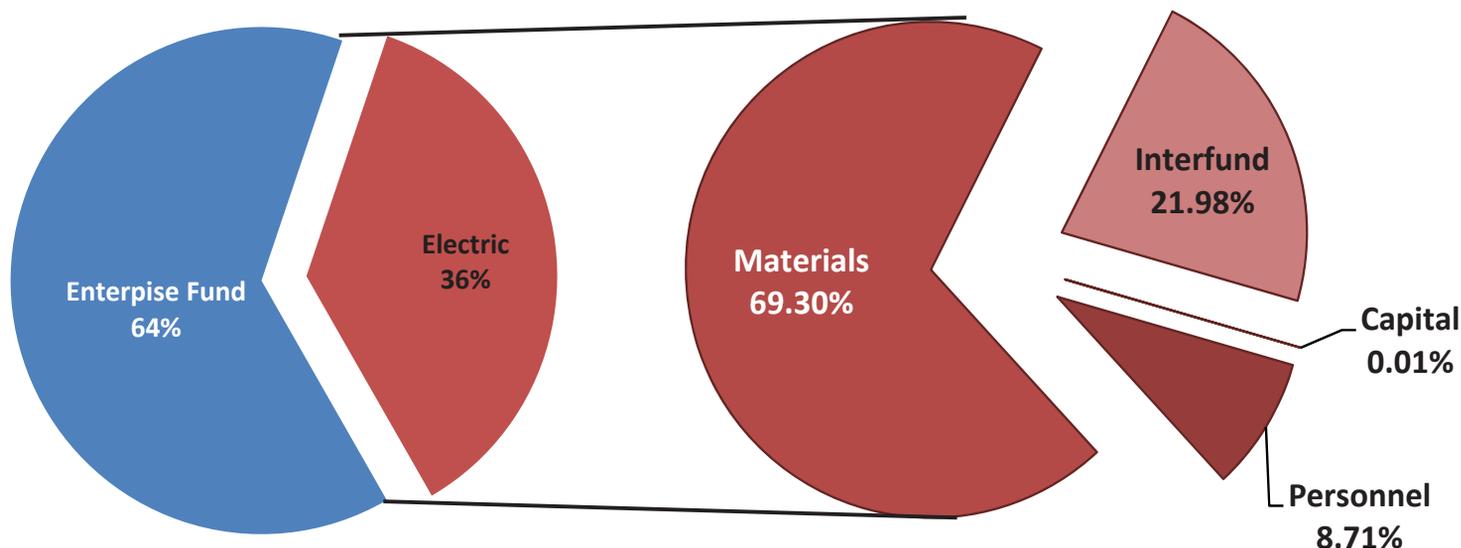
Personnel Services - The total Personnel budget increased by \$40,657 or 7.6% . The increase is primarily due to salary adjustments and increases in the cost of 'Health Insurance' (\$18, 876 or 27.6%) and 'Retirement' (\$9,402 or 23.1%).

Materials, Supplies & Services - Total Materials budget decreased by \$77,800 or 1.7% . The decrease is primarily due to less development in the City, for this reason 'Engineering Services' is down \$40,000 or 53.3%, 'Professional Technical Services' is down \$20,000 or 50.0%, 'Meters Electric' is down \$20,000 or 44.4%, and 'Connection Services' is down by \$100,000 or 50.0%. The only major increase is the 'UMPA Purchase For Resale' in which the City buys its electricity from the Utah Municipal Power Agency. This increases the line item by \$100,000 or 2.50% due to expected growth in the City.

Interfund Transactions - The Interfund Transactions budget increased by \$253,123 or 21.3% . The increase is primarily due to transfers for 'Administrative Charges' for services rendered from Administration to the Electric department. Administrative services for the Electric department are expected to increase.

Capital Outlay - The Capital Outlay budget increased slightly by \$500. The increase is primarily due to the purchase of new mobile computer equipment to facilitate the day-to-day tasks in the office or on-the-go.

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
53-45-53000-1111 Salaries	311,160	389,309	340,851	348,670	378,786	366,772
1211 Overtime	23,859	13,906	17,827	25,000	11,782	25,000
1242 Employee Benefits	18,827	27,952	22,623	21,835	24,100	22,740
1300 Bonus	-	-	-	3,500	-	-
1311 FICA	4,865	5,863	242	-	-	-
1512 Medicare	-	-	4,850	5,056	5,490	5,318
1521 Retirement	44,821	47,768	41,496	40,655	52,216	50,057
1531 Worker's Compensation	7,739	7,493	6,668	6,682	5,831	6,114
1541 Health Insurance	47,560	61,982	59,704	68,422	75,852	87,298
1545 Dental Insurance	4,530	5,531	4,903	6,708	6,345	6,499
1548 Vision Insurance	936	1,201	1,037	1,357	1,227	695
1561 Long Term Liability	1,385	1,732	1,483	1,620	1,644	1,671
Total:	465,681	562,737	501,684	531,505	563,273	572,162

<i>Materials, Supplies, Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships	(5,253)	-	204	-	550	-
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	5,484	2,094	3,045	5,000	3,721	7,500
2368 Sustainability Committee	-	-	-	15,000	11,625	15,000
2369 Meetings	557	479	219	500	270	500
2411 Office Expenses & Supplies	2,814	1,284	25	-	-	-
2431 Uniforms & Clothing	2,204	3,484	2,060	2,400	2,456	2,400
2513 Equipment Supplies & Maintenance	17,763	43,146	21,570	25,000	11,148	25,000
2515 SCADA	-	-	-	-	-	5,000
2521 Equipment Fuel & Maintenance	-	-	70	300	-	1,000
2610 Buildings & Ground Maintenance	2,145	(164)	2,707	3,000	642	3,000
3111 Utilities	17,608	2,982	-	-	273	-
4121 Attorney Fees	-	357	-	-	-	-
4211 Computer Network & Data Process	1,936	2,949	387	3,000	261	3,000
4320 Engineering Services	-	30,000	53,596	75,000	38,266	35,000
4350 In-house Construction	-	-	116,743	30,000	35,071	30,000
4391 Blue Staking	-	4,754	3,714	4,000	4,131	4,000
4531 Professional/Technical Services	5,116	11,664	33,728	40,000	9,663	20,000
4811 Equipment Rental/Lease	3,028	1,000	-	1,000	1,000	1,000
5002 Misc. Services & Supplies	963	157	108	1,000	(384)	-
5141 Streetlight Repair	10,309	9,484	15,511	20,000	12,367	20,000
5321 Meters-Electric	61,990	15,542	33,827	45,000	10,908	25,000
5323 Service Call-Electric	9,424	44,666	42,719	25,000	24,881	20,000
5331 Connection Services	169,366	58,632	118,630	200,000	36,786	100,000
5335 Commercial Connections	41,179	10,487	9,905	60,000	-	60,000
5630 UMPA Purchase For Resale- Electricity	3,647,408	3,698,622	4,062,389	4,000,000	4,266,340	4,100,000
5650 UAMPS Fees	102,840	114,480	59,010	75,000	40,105	75,000
6000 Bad Debt Expense	-	-	1,437	-	-	-
Horsebutte Purchase for Resale	-	-	-	-	-	-
Total:	4,096,881	4,056,099	4,581,602	4,630,200	4,510,080	4,552,400

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

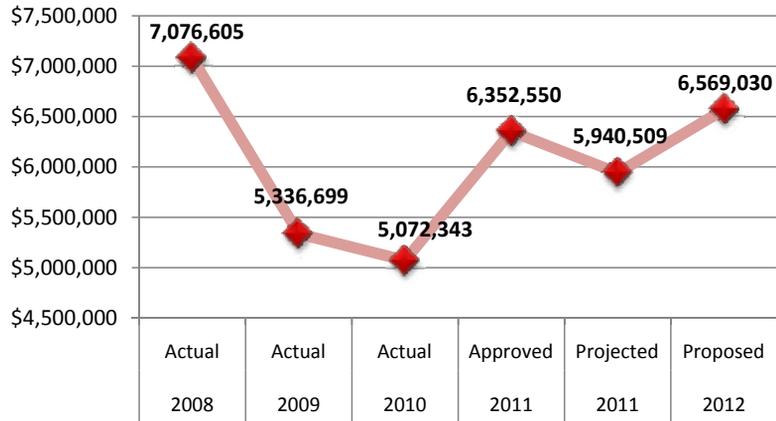
<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7211 Building & Building Improvements	500	-	-	-	-	-
7111 Land and Rights of Way	-	-	-	-	23,470	-
7319 Capital Improvement Projects	-	-	-	-	-	-
7410 Equipment	11,144	3,299	-	-	120	-
7411 Office Equipment	3,618	-	-	-	-	-
7412 Computer Equipment	-	2,188	-	-	-	500
7415 System Equipment	-	-	24,700	-	-	-
7421 Vehicles	-	-	-	-	-	-
Total:	15,262	5,487	24,700	-	23,590	500

<i>Debt Service</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
53-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	889,749	-	788,591	-	-	-
8151 Paying Agent Fee	4,463	-	1,700	-	-	-
8155 Letter of Credit Fee	-	-	-	-	-	-
Total:	894,212	-	790,291	-	-	-

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
53-45-53000-9113 Transfer to Power Impact Fee Fund	575,710	-	-	-	-	-
53-45-53000-9145 Transfer to Gas/Elec. Capital Projects Fund	-	-	-	-	-	-
53-45-53000-9900 Loss on sale of Capital Asset	606,879	-	-	-	-	-
53-61-48000-9110 Administrative Charge	317,500	380,000	396,000	545,000	545,000	612,000
53-61-48000-9154 Transfer to Fleet Fund	104,480	332,700	34,700	62,299	62,299	63,678
53-61-48000-9175 Transfer to Gas & Electric Bond Fund	-	-	900,000	692,546	692,546	768,290
53-61-48150-9110 Interfund Transfer for PED	-	-	15,000	-	-	-
Total:	1,604,569	712,700	1,345,700	1,299,845	1,299,845	1,443,968

Electric

Expenditure Trends



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

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	465,681	562,737	555,225	531,505	563,273	572,162
Materials, Supplies & Services	4,096,881	4,056,099	4,117,792	4,630,200	4,510,080	4,552,400
Interfund Transactions	1,604,569	712,700	1,345,700	1,299,845	1,299,845	1,443,968
Debt Service*	894,212	-	790,291	-	-	-
Capital Outlay	15,262	5,487	19,325	-	23,590	500
Expenditure Total:	7,076,605	5,337,023	5,072,343	6,461,550	6,396,788	6,569,030

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
53-00-34010-0000 In-house Construction	-	-	119,354	30,000	53,368	80,000
53-00-34805-0000 South Bond Equity Buy In	-	-	-	64,120	-	-
53-00-34806-0000 North Bond Equity Buy In	-	-	-	40,650	-	-
53-00-34825-0000 Future Facilities Fee SSA	-	-	-	222,000	-	-
53-00-34845-0000 Future Facilities Fee NSA	-	-	-	92,625	-	-
53-00-34890-0000 Reimbursement Miscellaneous	92,001	23,281	7,850	321,000	9,551	-
53-00-35300-0000 Utility Billing- Electric	5,347,777	5,266,348	5,958,425	6,160,000	6,320,433	6,325,000
53-00-35320-0000 Damages to Services-Electric	58,470	-	-	-	8,564	-
53-00-35360-0000 Meter Fee - Electric	-	-	6,023	-	2,676	-
53-00-35365-0000 Fiber Boots - Direct Comm.	-	-	-	-	17,950	-
53-00-35370-0000 Connection Fees	448,000	208,577	330,069	198,000	133,009	300,000
53-00-35375-0000 Temporary Power Connection	41,465	23,100	45,150	35,000	16,200	40,000
53-00-35385-0000 Service Calls	1,000	109,020	53,564	25,000	2,444	75,000
53-00-35999-0000 YEC Audit Adjustment & Accrual	450,155	-	6,293	-	-	-
53-00-36020-0000 Late/Delinquent Fees Penalties	-	-	-	-	-	-
53-00-37010-0000 Interest Earnings	101,399	39,566	22,050	-	3,040	15,000
53-00-37011-0000 Interest Earnings- Special Accessment	-	-	-	-	-	-
53-00-38151-0000 Transfer In Water Fund	180,000	374,000	211,735	140,000	140,000	140,000
53-00-38152-0000 Transfer In Sewer Fund	60,000	82,000	82,000	100,000	25,000	100,000
53-00-38113-0000 Transfer from Pwr Impact Fee Fund	120,792	-	-	-	220,000	-
53-00-39710-0000 Contributions- From Developer	626,686	135,684	916,804	-	-	-
- Bond Proceeds- Capitalized Interest	-	-	-	-	-	-
- Bond Proceeds- Construction	-	-	-	-	-	-
Revenue Total:	7,527,744	6,261,575	7,759,316	7,428,395	6,952,235	7,075,000

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	451,139	924,553	2,686,973	966,845	555,447	505,970
Fund Balance (Deficit)- Beginning:	2,607,969	3,059,108	3,983,661	6,670,635	6,670,635	7,226,081
Fund Balance (Deficit)- Ending:	3,059,108	3,983,661	6,670,635	7,637,480	7,226,081	7,732,051

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	6.50	5.75	6.50	6.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.70	6.50	6.50	5.75	6.50	6.50



EAGLE MOUNTAIN

Mission: To provide reliable service and the highest quality of gas possible for residents.

Throughout the City, gas is accessed through a tap into the Kern River Transmission Line in the South Service Area System. A 6-inch high-pressure line was constructed to connect the tap to the North Service Area System.

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

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

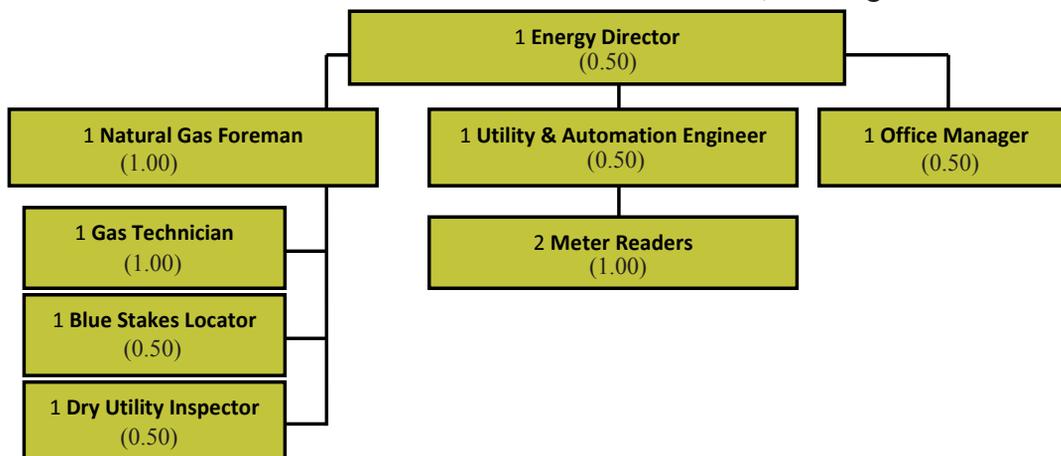
Providing cost effective and reliable service to Eagle Mountain City



GAS

regulator that reduces it down to 4 ounces per square inch.

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



Personnel Description
 There were no changes to staff. All the job positions are split between the Electric and Gas departments, except for the *Natural Gas Foreman* and *Gas Technician*, which are only in the Gas department.

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

Top Accomplishments from FY 10-11

1. Avoided a potential blow-up in Eagle Point and prevented the possibility of a gas explosion
2. Purchased new squeeze bars that will help to shutdown the flow of gas to make repairs to pipes; these bars are more cost-effective and reliable for the City
3. Updated +180 high pressure gas signs to identify gas lines and emergency contact information
4. There were no accidents or injuries within the department
5. Organized the 'Gas Area' in Public Works, adding a shelf for more accessibility to facilitate the work process, saving time while increasing work efficiency

Departmental Goals FY 11-12

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

Performance Objectives FY 11-12

- Build a new building/office/shop strictly for the Gas department
- Paint and maintain gas meters in older subdivision helping to prevent rust
- Increase accuracy and ensure that residents/businesses are being billed correctly
- Re-build the old squeeze bars

Performance Measurements

Input/Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$3,985,423	\$3,604,006	\$4,031,064	\$4,332,453
2. Number of Full-Time Equivalents	2.50	5.50	5.50	5.50
3. Total Regular Hours	838	369	3,884.60	3,900
4. Total Overtime Hours	N/A	New	227	220
5. Total On-call Hours	N/A	New	378	360
6. Number of Regulator Station	5	5	5	5
7. Number of Gas Service Connections	4,921	5,178	5,470	5,500
8. Gas Mains Loss	6	3	3	2
9. Gas Service Lines Hit	3	1	2	1
10. Miles of Gas Mains	103	114	114	114
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. % Emergency Response w/i 30 minutes	100%	100%	100%	100%
2. % of Unaccounted for Gas	0.16%	0.10%	0.10%	0.08%
3. Gas Main Miles per FTE	41.2	20.73	20.73	20.73
4. Service Connections per FTE	1,968	941	941	1,000
5. Rating of <i>Gas Utility Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	NEW	3.81	3.70	3.75
6. Authorized Personnel as a % of General Fund FTEs	17.61%	24.82%	22.61%	25.00%
7. Expenditures as a % of Enterprise Fund	25.06%	29.33%	26.64%	24.03%

Gas

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 1.7% .

GAS

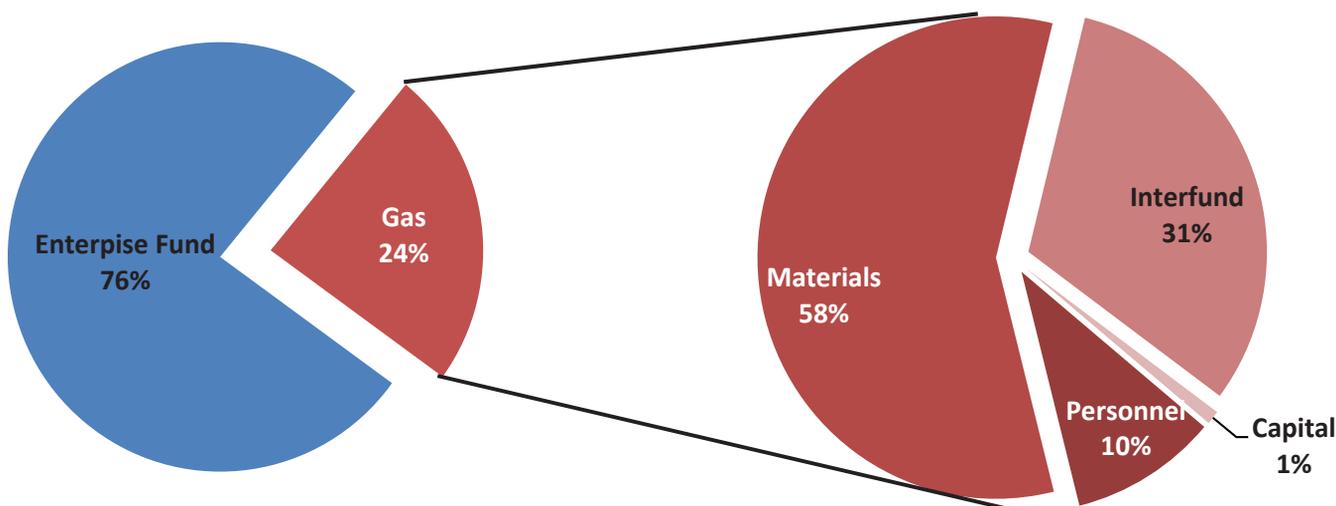
Personnel Services - The total Personnel budget increased by \$39,545 or 10.1%. The increase is primarily due to salary adjustments and increases in the cost of 'Health Insurance' (\$15,972 or 27.6%) and 'Retirement' (\$2,792 or 8.0%). 'Overtime' increased by \$10,000 because it wasn't budgeted for last year. This figure more accurately reflects what the City's cost for overtime is.

Materials, Supplies & Services - Total Materials budget decreased by \$472,200 or 15.9% . The decrease is primarily due to lowered gas prices reflected in the 'Purchase For Resale - Gas', which decreased by \$460,000 or 17.0%. The City is expecting to purchase gas from Kern Rivers at a lower price as cost has gone down.

Interfund Transactions - The Interfund Transactions budget increased by \$317,505 or 30.5%. The increase is primarily due to transfers for 'Administrative Charges' (\$121,000 or 30.9%) and for 'Transfer to Gas & Electric Bond Fund' (\$193,037 or 30.5%). *Administrative Charges* are services rendered from Administration to the Gas department. Administrative services for the Gas department are expected to increase.

Capital Outlay - The Capital Outlay budget increased by \$40,000. The increase is primarily due to the purchase of new Odorizers for the regulator stations. The old odorizers are worn through and need to be replaced.

Functional Expenditures to Total General Fund Expenditures



Fund 55- Natural Gas Utility Detail
Department 55000

Personnel Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-45-55000-1111 Salaries	180,246	226,056	247,976	261,934	286,383	277,602
1211 Overtime	25,655	11,305	9,751	-	10,466	10,000
1242 Car Allowance	10,446	11,815	-	16,426	-	-
1300 Employee Benefits	-	-	11,578	3,000	16,285	17,211
1511 FICA	2,976	3,350	176	-	-	-
1512 Medicare	-	-	3,491	3,798	4,169	4,025
1521 Retirement	31,955	31,863	34,354	35,021	39,685	37,813
1531 Worker's Compensation	4,721	5,187	4,497	6,975	4,535	4,755
1541 Health Insurance	31,049	36,843	44,653	57,895	59,944	73,867
1545 Dental Insurance	2,544	3,110	3,629	5,264	4,954	5,499
1548 Vision Insurance	600	703	763	1,560	956	588
1551 Cafeteria Plan	-	-	-	-	-	-
1561 Long Term Disability	792	982	1,098	1,407	1,264	1,465
Total:	290,985	331,214	361,967	393,280	428,641	432,825

Materials, Supplies, Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-45-55000-2121 Dues, Subscriptions, Memberships	-	-	-	1,200	820	3,000
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	2,252	4,868	329	5,000	1,455	7,000
2369 Meetings	466	375	108	500	628	1,000
2411 Office Expenses & Supplies	866	1,326	-	-	52	-
2431 Uniforms & Clothing	1,182	797	1,687	2,400	1,590	2,400
2513 Equipment Supplies & Maintenance	6,269	10,476	12,633	8,000	10,934	8,000
2515 SCADA	-	-	-	-	-	2,500
2521 Vehicle Fuel & Maintenance	-	(196)	11	-	-	-
2610 Buildings & Ground Maintenance	598	2,696	1,771	3,000	572	3,000
3111 Utilities	16,839	-	-	-	-	-
4121 Attorney Fees	927	260	-	-	3,270	-
4211 Computer Network & Data Process	-	50	-	-	-	-
4320 Engineering Services	10,705	-	13,500	25,000	-	20,000
4350 In-House Construction	-	-	-	30,000	810	15,000
4391 Blue Staking	-	-	-	3,500	2,977	3,500
4531 Professional/Technical Services	1,146	892	7,745	15,000	13,621	20,000
4550 Cap. Facil./Impact/Econ. Study	-	-	-	-	1,183	-
5002 Misc. Services & Supplies	1,422	539	734	1,000	315	1,000
5321 Meters-Gas	159,199	101,597	62,480	90,000	107,073	90,000
5331 Connction Services	167,419	111,566	119,209	78,000	28,765	78,000
5333 Service Call-Gas	1,892	-	10	10,000	7,895	6,000
5620 Purchase For Resale- Gas	2,774,037	2,569,441	2,066,787	2,700,000	1,873,064	2,240,000
6000 Bad Debt Expense	-	720	1,808	-	-	-
Total:	3,145,218	2,805,407	2,288,810	2,972,600	2,055,024	2,500,400

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

Capital Outlay	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-45-55000-7111 Land and Rights of Way	-	-	-	-	119,157	-
7211 Building & Building Improvements	500	-	-	-	-	-
7319 Capital Improvement Projects	32,298	-	-	-	-	-
7410 Equipment	5,829	(1,200)	-	-	-	40,000
7412 Computer Equipment	2,923	-	-	-	-	-
Total:	41,550	(1,200)	-	-	119,157	40,000

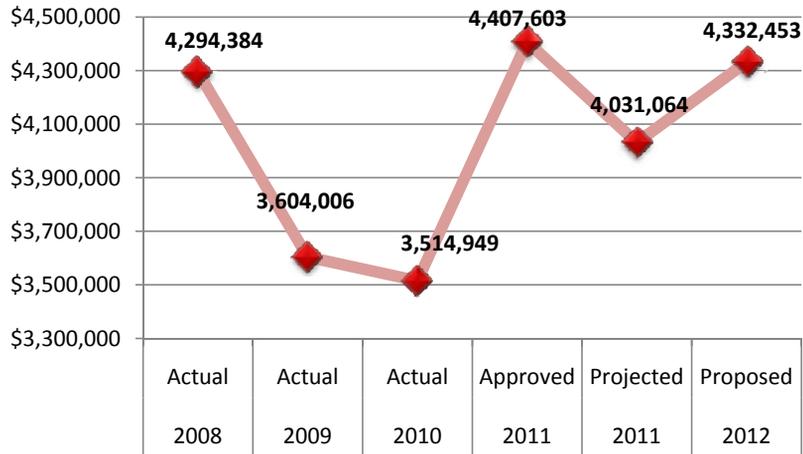
Debt Service	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-71-47100-8121 Interest	157,015	141,935	139,163	-	-	-
8151 Paying Agent Fee	788	300	300	-	-	-
Total:	157,802	142,235	139,463	-	-	-

Interfund Transactions	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund	-	-	-	-	-	-
55-61-41850-9110 Interfund Transfer for PED	-	-	15,000	-	-	-
55-61-48000-9110 Administrative Charge	315,208	380,000	397,000	501,000	501,000	513,000
55-61-48000-9154 Transfer to Fleet Fund	34,660	90,800	3,650	10,450	10,450	13,918
55-61-48000-9175 Transfer to Gas & Electric Bond Fund	-	-	845,000	639,273	639,273	832,310
Total:	349,868	470,800	1,260,650	1,150,723	1,150,723	1,359,228

Gas

GAS

Expenditure Trends



Fund 55- Natural Gas Utility Summary Department 55000

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	290,985	331,214	315,988	393,280	428,641	432,825
Materials, Supplies & Services	3,145,218	2,805,407	2,704,727	2,972,600	2,055,024	2,500,400
Interfund Transactions	349,868	470,800	1,260,650	1,150,723	1,150,723	1,359,228
Debt Service	157,802	142,235	139,463	-	-	-
Capital Outlay	41,550	(1,200)	-	-	119,157	40,000
Expenditure Total:	3,985,423	3,748,456	3,514,949	4,516,603	3,753,545	4,332,453

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
55-00-34010-0000 In-house Construction			32,787	30,000	6,002	30,000
55-00-34311-0000 NR SAA Assessments Collected					10,820	
55-00-34890-0000 Reimbursement- Miscellaneous	-	-	-	-	-	-
55-00-35385-0000 Service Calls	-	8,286	6,265	10,000	7,429	
53-00-35500-0000 Utility Billing- Gas	4,332,957	4,193,821	4,328,187	4,500,000	4,635,457	4,475,000
55-00-35520-0000 Damage to Services- Gas	8,034	1,465		-	1,094	
55-00-35560-0000 Meter Fee - Natural Gas			17,408		14,536	
55-00-35570-0000 Connection Fees	317,975	182,285	353,543	233,600	137,471	250,000
55-00-35575-0000 Temporary Gas Connection	975	-	2,500	-		2,500
55-00-35999-0000 YEC Audit Adjustments & Accrual	199,922	(9,371)	25,464	-		
55-00-37010-0000 Interest Earnings	23,915	11,540	12,368	40,400	536	10,000
55-00-37011-0000 Interest Earnings - NR SAA					17,218	
55-00-39710-0000 Contributions- From Developer	55,951	23,720	140,169	10,000		
Revenue Total:	4,939,729	4,411,746	4,918,691	4,824,000	4,830,563	4,767,500

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	954,305	663,290	1,403,742	307,397	1,077,018	435,047
Fund Balance (Deficit)- Beginning:	1,959,391	2,913,696	2,913,696	4,317,438	4,317,438	5,394,456
Fund Balance (Deficit)- Ending:	2,913,696	3,576,986	4,317,438	4,624,835	5,394,456	5,829,503

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected				-		
Appointed						
Full-time		4.75	5.50	4.75	5.50	5.50
Part-time/Seasonal				-		
FTE Total:	-	4.75	5.50	4.75	5.50	5.50



EAGLE MOUNTAIN

Golf Course

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

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

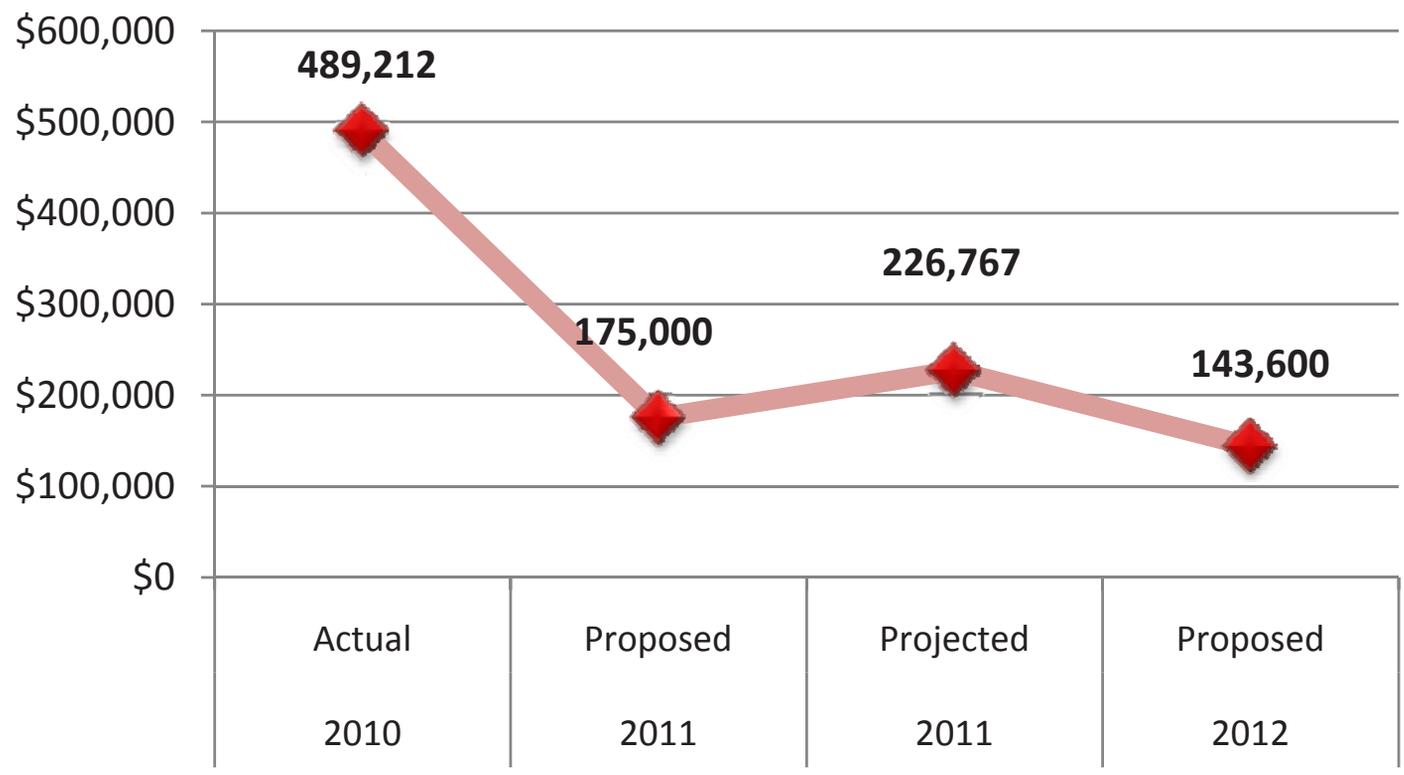
The day-to-day operations of the golf course are handled by Vanguard Golf Management Company. Vanguard leases the golf course from the City.

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



GOLF

Expenditure Trends



Golf Course

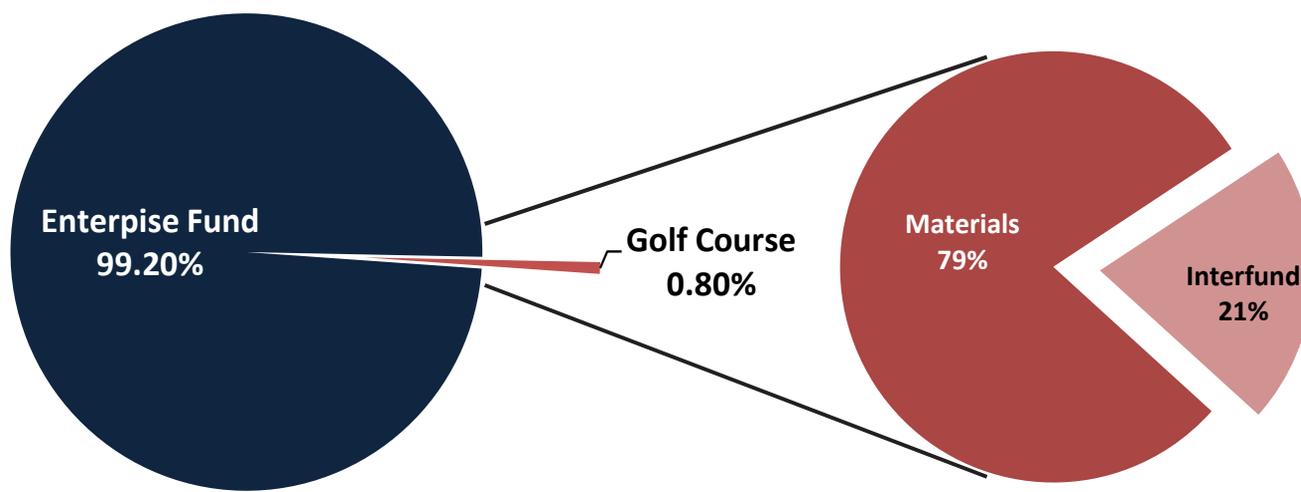
Fund 58- Golf Course Summary Department 58000

EXPENDITURES	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Personnel Services				
Materials, Supplies & Services	331,429	175,000	161,350	113,600
Interfund Transactions	44,928	3,000	3,000	30,000
Debt Service				
Capital Outlay			49,862	
Expenditure Total:	376,357	178,000	214,212	143,600

REVENUES	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Utility Billing- Rapid Wave				
Developer Fund Balance		175,000		113,600
58-00-35710-0000 Cell Tower Revenue	21,892	30,000	26,280	30,000
58-00-37010-0000 Interest Earnings	2,891			1,000
58-00-39710-0000 Contributions from Developer	3,992,654			
Revenue Total:	4,017,437	205,000	26,280	144,600

BALANCE SUMMARY	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	3,641,080	27,000	(187,932)	1,000
Fund Balance (Deficit)- Beginning:		3,641,080	3,641,080	3,453,148
Fund Balance (Deficit)- Ending:	3,641,080	3,668,080	3,453,148	3,454,148

Functional Expenditures to Total General Fund Expenditures



Golf Course

GOLF

**Fund 58- Golf Course Summary
Department 58000**

Personnel Services	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
58-40-58000-1111 Salaries				
1211 Overtime				
1300 Employee Benefits				
1311 Bonus				
1511 FICA				
1512 Medicare				
1521 Retirement				
1531 Worker's Compensation				
1541 Health Insurance				
1545 Dental Insurance				
1548 Vision Insurance				
1561 Long Term Disability				
Total:	-	-	-	-

Materials, Supplies, Services	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
58-40-58000-2121 Dues, Subscriptions, Memberships				
2321 Travel & Training				
2411 Office Expenses \$ Supplies	29			
2431 Uniforms & Clothing				
2513 Equipment Supplies & Maintenance			4,530	
4520 Contract Services	331,400	175,000	156,820	113,600
4531 Professional & Technical Services				
5002 Misc. Services and Technical Services				
Total:	331,429	175,000	161,350	113,600

**Fund 58- Golf Course Summary
Department 58000**

Capital Outlay	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
58-40-58000-7611 Golf Course Pumps and Wells		55,000	49,862	
Total:	-	55,000	49,862	-

Debt Service	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
8121 Interest				
8151 Paying Agent Fee				
Total:	-	-	-	-

Interfund Transactions	2010 Actual	2011 Proposed	2011 Projected	2012 Proposed
Transfer to General Fund		3,000	3,000	30,000
Transfer to Fleet Fund				
Loss on Disposal of Asset	44,928			
Total:	44,928	3,000	3,000	30,000



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

Eagle Mountain City’s Wastewater Department manages the city’s new 1.2 millions gallon sewer treatment plant and provides for safe and efficient operation of the facility in compliance with state regulations. Personnel are responsible for maintaining designed sewerage flows through maintenance of the City-owned sanitary facilities to ensure proper functioning.

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

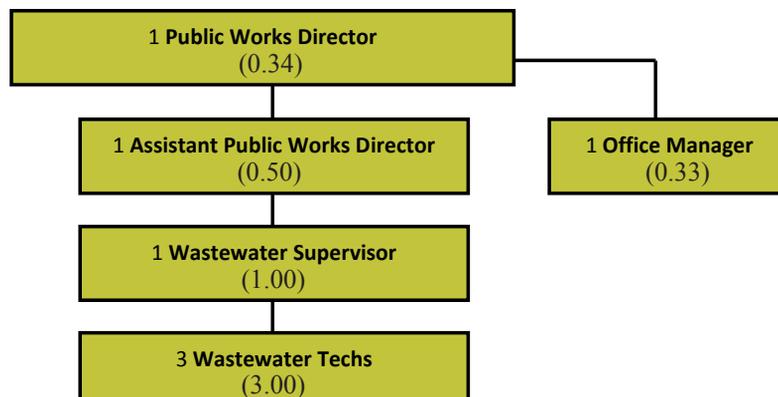
There are two lift stations in the City. The purpose of a sewage lift station is to raise the wastewater up to a level that will allow it to use gravity in order to feed into the sewer line. The advantage of this system is it allows for

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



communities such as Lone Tree, Kiowa Valley and Smith Ranch to be built below the elevation of the gravity sewer main and still be allowed to use a sewer system instead of a septic system. This department maintains the mechanical and electrical equipment on both lift stations. The lift station maintenance program assures system reliability by performing 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



Personnel Description
There were no changes to staff. The *Public Works Director* and *Office Manager* split responsibilities between the Water, Sewer, and Engineering Department. The Assistant. Public Works Director splits time between the Water and Sewer Department.

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

Sewer

Top Accomplishments from FY 10-11

1. Began operation and maintenance on the new Wastewater Treatment Plant, making Eagle Mountain the 1st city in Utah to use the cannibal system, shown to reduce the amount of solids by 70-80%
2. Provided continued Training for all personnel on the daily operations and maintenance of the new Wastewater Treatment Plant
3. There were no City caused residential sewer back-ups
4. Completed the updated sewer system model and master plan
5. All treatment plant operators became State certified to the minimum level required by City

Departmental Goals FY 11-12

- To study, learn, and train more about wastewater plant operation and biological effects
- To emphasize more on the treatment side and inspections of collection systems by being more involved and implementing a better map system
- To implement a safety program that meets monthly, discussing and resolving concerns about potential safety issues
- To have all operators become State Certified in treatment and collections to the minimum level required by State compliance requirements

Performance Objectives FY 11-12

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

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$1,866,957	\$1,269,566	\$2,186,217	\$2,214,074
2. Number of Full-Time Equivalents	3.00	4.00	5.17	5.17
3. Total Regular Hours	6,782	8,487	8,356	8,400
4. Total Overtime Hours	N/A	New	157.50	150
5. Total On-call Hours	N/A	New	378	370
6. Rated Sewer Plant Capacity (gallons)	250,000	1.2 million	1.2 million	1.2 million
7. Miles of Sanitary Sewers (miles)	72 miles	72.2 miles	72.2 miles	72.2 miles
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. TSSD Monthly Total Out Flows (Thousand Gallons)	N/A	New	674	700
2. Sewer Treatment Plant -Influent -Average	300,023 gal.	320,297 gal.	365,019 gal.	390,000 gal.
3. Sewer Treatment Plant- Influent-Peak	474,800 gal.	486,846 gal.	842,833 gal.	900,000 gal.
4. Retention Basin Wet Wells Cleaned	26	26	26	26
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Sewer Main Blockages	0	0	0	0
2. % of Emergencies Responded to w/i 45 Minutes	100%	100%	100%	100%
3. Manholes inspected in the City	100%	100%	100%	100%
4. Total Wastewater Service Calls	New	10	24	30
5. Rating of <i>Sewer Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	New	3.79	3.75	3.80
6. Rating of <i>Storm Drainage</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	N/A	New	3.18	3.20
7. Authorized Personnel as a % of General Fund FTEs	21.13%	28.57%	21.25%	21.25
8. Expenditures as a % of General Fund	11.73%	10.33%	14.45%	12.28%

Sewer

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget decreased by 0.9% .

Personnel Services - The total Personnel budget increased by \$4,366 or 1.2% . The increase is due to salary adjustments and an increase in the cost of 'Health Insurance' . *Health Insurance* cost increased by \$5,389 or 8.4% within the department.

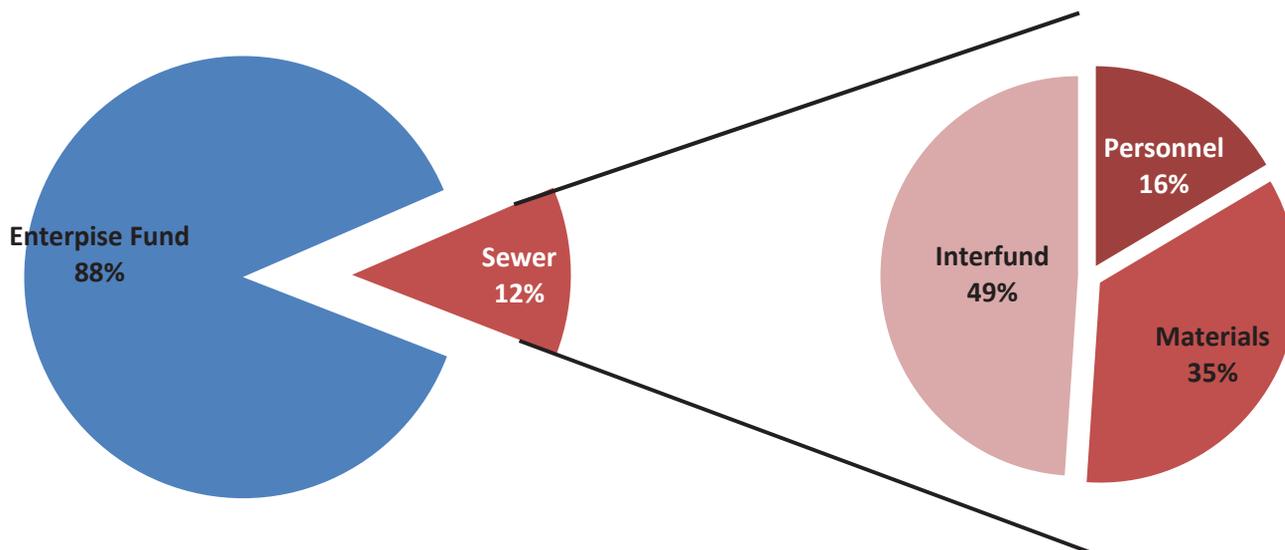
Materials, Supplies & Services - Total Materials budget increased by \$22,000 or 3.0% . As the City shifts over to a new wastewater treatment plant, the demand for 'Chemical Fertilizer' has decreased, but the demand for 'Equipment and Supplies & Maintenance' has increased (\$20,000 or 33.3%). The old plant required more chemicals to function, but this new plant requires more mechanical equipment and 'Ground Maintenance' (\$8,000 or 400.0%).

Interfund Transactions - The Interfund Transactions budget decreased by \$47,488 or 4.2% . The decrease is primarily due to a reduction in transfers for 'Administrative Charges' and no 'Transfer to DEQ Bond Fund' is expected for this budget year.

Capital Outlay - There is no Capital proposed for this activity.

SEWER

Functional Expenditures to Total General Fund Expenditures



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

Personnel Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-45-52000-1111 Salaries	144,375	187,969	235,096	217,708	257,615	223,216
1211 Overtime	13,858	4,259	8,866	12,000	4,365	15,000
1242 Car Allowance	-	-	63	-	1,938	-
1300 Employee Benefits	5,676	9,398	12,856	13,645	11,719	13,839
1311 Bonus	-	-	-	2,375	-	-
1511 FICA	2,278	2,722	164	-	-	-
1512 Medicare	-	-	3,252	3,157	3,681	3,237
1521 Retirement	18,614	23,964	31,477	29,108	35,028	30,381
1531 Worker's Compensation	5,097	5,187	3,986	12,199	3,870	4,076
1541 Health Insurance	35,536	48,427	51,870	64,046	57,408	69,435
1545 Dental Insurance	3,320	3,957	3,988	5,246	4,788	5,169
1548 Vision Insurance	707	925	891	1,061	936	553
1561 Long Term Disability	627	791	1,017	1,044	1,107	1,049
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	230,087	287,598	353,526	361,589	382,455	365,955

Materials, Supplies, Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-45-52000-2121 Dues, Subscriptions, Memberships	300	165	165	825	646	825
2211 Public Notices	100	-	-	-	-	-
2321 Travel & Training	2,513	6,375	6,805	6,900	6,016	6,900
2369 Meetings	96	626	475	200	123	200
2411 Office Expenses & Supplies	2,474	2,478	-	-	-	-
2421 Postage	-	-	-	-	-	-
2431 Uniforms & Clothing	1,753	1,550	1,781	1,600	1,302	1,600
2513 Equipment Supplies & Maintenance	32,850	23,560	19,876	60,000	63,329	80,000
2515 SCADA Maintenance	4,703	-	8,663	5,000	2,217	5,000
2610 Buildings & Ground Maintenance	225	639	503	2,000	1,391	10,000
3111 Utilities	18,320	-	-	-	-	-
4121 Attorney Fees	474	-	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4320 Engineering Services	-	-	-	-	-	-
4393 Lab Work	25,458	-	28,306	48,000	30,629	45,000
4531 Professional/Technical Services	7,443	12,131	32,023	45,000	535	25,000
4550 Capital Facility Impact Study and Economic Analysis	-	-	-	-	-	-
4581 TSSD Services	298,517	297,435	415,203	490,000	562,686	585,000
5001 Misc. Expenses	679	-	-	3,000	-	3,000
5002 Misc. Services & Supplies	426	347	14,780	500	112	500
5721 Chemicals/Fertilizer	47,463	75,343	45,544	80,000	4,194	2,000
6000 Bad Debt Expense	-	-	1,230	-	-	-
Total:	443,794	420,649	575,354	743,025	673,180	765,025

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

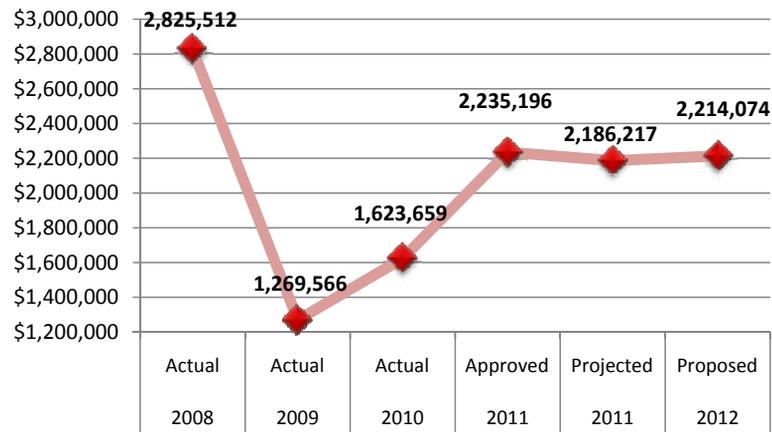
Capital Outlay	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-45-52000-7000 Capital Outlay	-	-	-	-	-	-
7211 Building & Building Improvements	500	182	-	-	-	-
7319 Improvements Other Than Building	-	-	-	-	-	-
7410 Equipment	5,829	-	-	-	-	-
7412 Computer Equipment	-	-	4,301	-	-	-
7421 Vehicles	-	-	-	-	-	-
Total:	6,329	182	4,301	-	-	-

Debt Service	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	372,352	-	435,084	-	-	-
8122 Interest DEQ	-	-	21,076	-	-	-
8131 Bond Refunding Cost	-	-	14,729	-	-	-
8151 Paying Agent Fee	384,114	-	2,960	-	-	-
Total:	756,466	-	473,850	-	-	-

Interfund Transactions	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-61-48000-9076 Transfer to DEQ Bond Fund	-	-	144,650	169,820	169,820	-
52-61-48000-9110 Administration Charge	315,000	420,000	436,500	503,000	503,000	413,000
52-61-48000-9153 Transfer to Electric Fund	60,000	82,000	82,000	-	-	100,000
52-61-48000-9154 Transfer to Fleet Fund	55,280	59,137	3,000	20,756	20,756	20,086
52-61-48000-9158 Transfer to Sewer Cap. Proj. Fund	-	-	-	-	-	-
52-61-48000-9176 Transfer to Water & Sewer Bond Fund	-	-	353,020	437,006	437,006	550,008
Transfer to WstWater Impact Fee Fund	958,555	-	-	-	-	-
Total:	1,388,835	561,137	1,019,170	1,130,582	1,130,582	1,083,094

Sewer

Expenditure Trends



Fund 52- Sewer Utility Department 52000

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel	230,087	287,598	274,395	361,589	382,455	365,955
Materials	443,794	420,649	451,113	743,025	673,180	765,025
Interfund	1,388,835	561,137	420,000	1,130,582	1,130,582	1,083,094
Debt Service	756,466	-	473,850	-	-	-
Capital Outlay	6,329	182	4,301	-	-	-
Expenditure Total:	2,825,512	1,269,566	1,623,659	2,235,196	2,186,217	2,214,074

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
52-00-33105-0000 STAGG Grant	-	-	-	-	-	-
52-00-34802-0000 Bond Equity Buy In	-	-	-	-	-	-
52-00-34805-0000 Bond Equity Buy In	-	53,546	-	-	-	-
52-00-34820-0000 Property Buy In	-	1,938	-	-	-	-
52-00-34825-0000 Future Facilities SSA	-	166,790	-	-	-	-
52-00-34870-5000 Collection Line	-	1,425	-	-	-	-
52-00-34890-0000 Reimbursement - Misc.	-	535	-	-	16	-
52-00-35200-0000 Utility Billing- Sewer	1,713,870	1,821,148	2,166,218	2,342,880	2,372,530	2,670,000
52-00-35270-0000 Connection Fees	25,980	25,571	29,700	20,400	9,273	30,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	152,415	5,927	23,901	-	-	-
52-00-37010-0000 Interest Earnings	263,849	63,692	11,417	5	-	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund	63,940	-	-	-	-	-
52-00-38148-0000 Xfr from Water Cap Project Fund	501,479	-	-	-	-	-
52-00-38151-0000 Transfer from Water Fund	826,886	-	-	-	-	-
52-00-39710-0000 Contributions- From Developer	505,697	220,555	1,018,273	-	-	-
- DEQ Loan	-	-	-	-	-	-
Revenue Total:	4,054,115	2,361,126	3,249,509	2,363,285	2,381,819	2,710,000

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	1,228,603	1,091,560	1,625,850	128,089	195,602	495,926
Fund Balance (Deficit)- Ending:	1,022,540	2,251,143	2,251,143	3,876,993	3,876,993	4,072,595
Fund Balance (Deficit)- Ending:	2,251,143	3,342,703	3,876,993	4,005,082	4,072,595	4,568,521

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	4.00	5.17	5.00	-	5.17
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	3.00	4.00	5.17	5.00	-	5.17



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

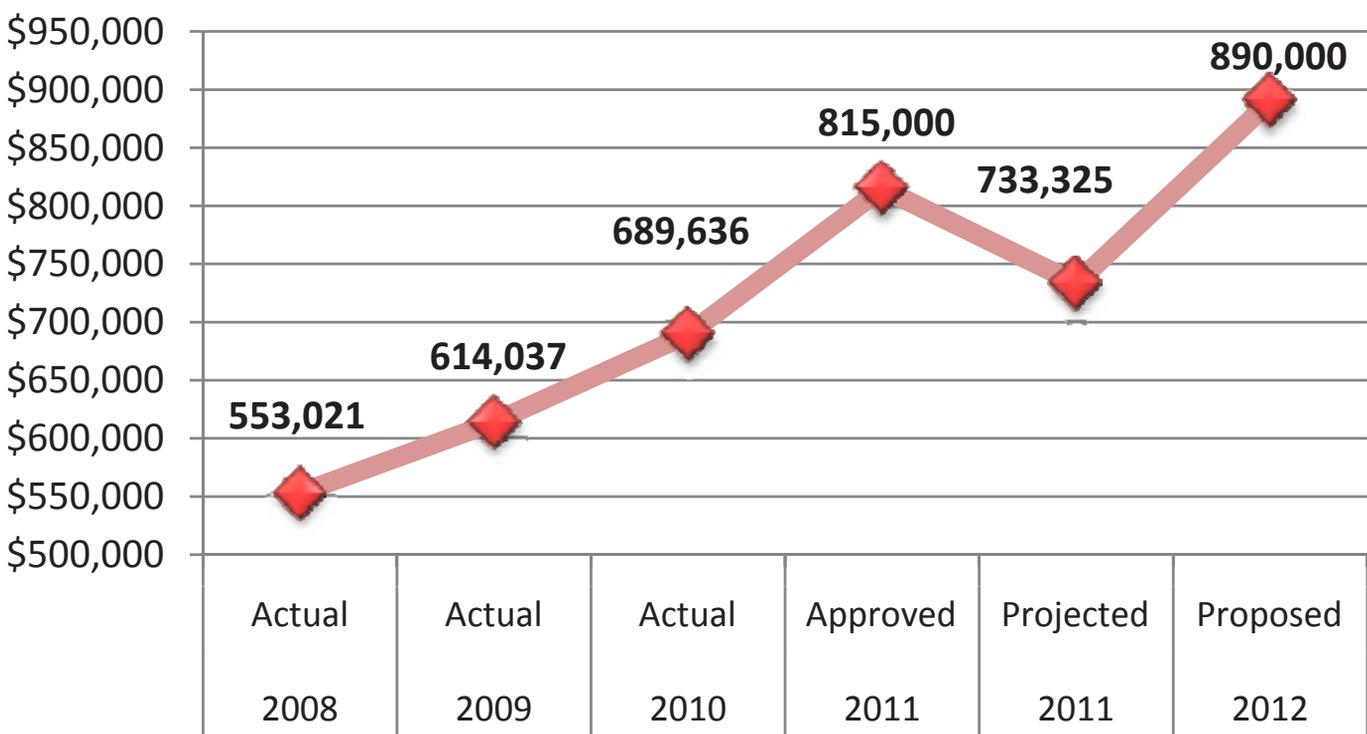
ACE offers cost effective disposal and recycling service for Eagle Mountain City

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

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



Expenditure Trends



SOLID WASTE

Solid Waste

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 9.2% .

Personnel Services - There is no Personnel budget for this activity. 'Solid Waste' is contracted out to Ace Disposal.

Materials, Supplies & Services - Total Materials budget increased by \$75,000 or 10.3% . The increase is mainly due to the expected growth in solid waste customers as new residents move in.

Interfund Transactions - There has been no change to Interfund Transactions. 'Administrative Charge' is the payment to administration for helping with the day-to-day tasks with this department (billing, mailers, analysis, phone calls, etc).

Capital Outlay - There is no Capital proposed for this activity.

SOLID WASTE

Fund 57- Solid Waste Summary Department- 0

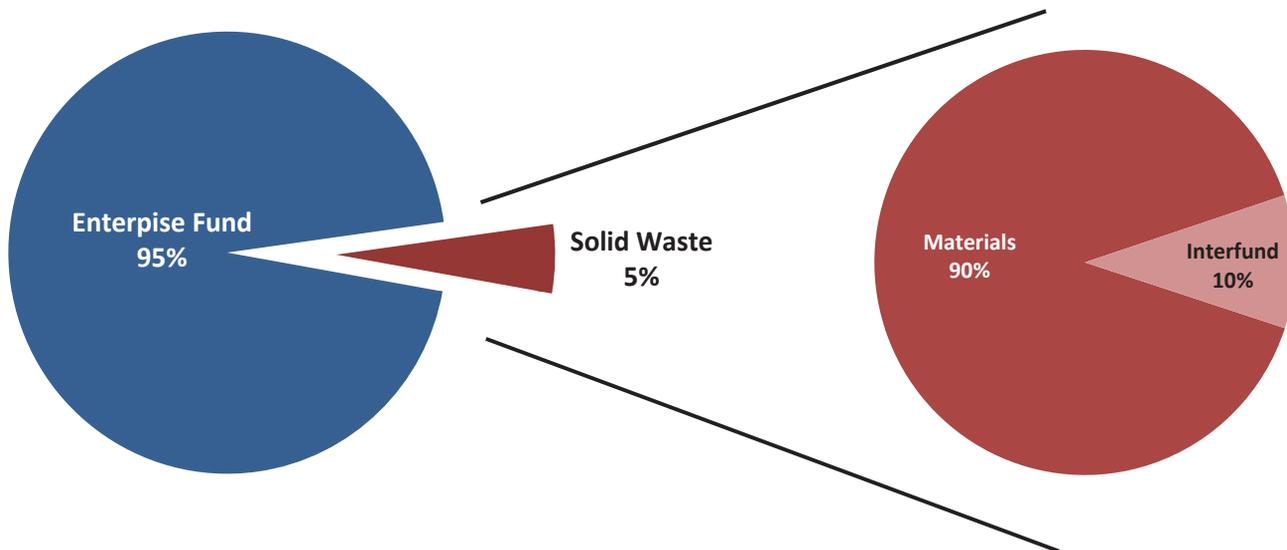
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	-	-	-	-	-	-
Materials	553,021	614,037	663,636	725,000	673,325	800,000
Interfund	-	-	26,000	90,000	60,000	90,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	553,021	614,037	689,636	815,000	733,325	890,000

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
57-00-35700-0000 Utility Billing- Solid Waste	47,848	643,416	669,278	821,000	928,953	950,000
57-00-35705-0000 Garbage Fuel Surcharge	-	-	3,932	-	4,949	-
57-00-35999-0000 YEC Audit Adjustment & Accrual	529,436	-	17,671	-	-	-
Revenue Total:	577,284	643,416	690,881	821,000	933,902	950,000

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	24,263	29,379	1,245	6,000	-	60,000
Fund Balance (Deficit)- Beginning:	(2,713)	21,550	21,550	22,795	-	28,795
Fund Balance (Deficit)- Ending:	21,550	50,929	22,795	28,795	-	88,795

Solid Waste

Functional Expenditures to Total General Fund Expenditures



Fund 57- Solid Waste Detail Department- 0

	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services						
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Materials, Supplies, Services						
5640 Solid Waste Disposal Contract	553,021	-	663,080	725,000	673,325	800,000
6000 Bad Debt Expense	-	-	556.04	-	-	-
Total:	553,021	-	663,636	725,000	673,325	800,000
Capital Outlay						
7000 Capital Outlay	-	-	-	-	-	-
7421 New Vehicle Purchase	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Debt Service						
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Interfund Transactions						
Administrative Charge	-	-	26,000	90,000	60,000	90,000
Transfer to Other Fund	-	-	-	-	-	-
Total:	-	-	26,000	90,000	60,000	90,000

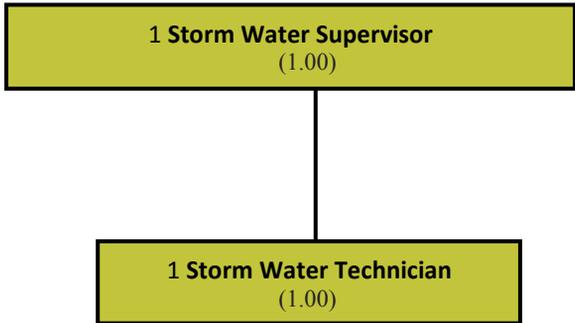
SOLID WASTE



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 water system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm water system.

The overall objective is to ensure that the City's public and private properties are protected against flooding. The drain system is designed to drain excess rain and ground water from hills, paved streets, parking lots, sidewalks, and roofs. The City contains a large municipal system that is fed by street gutters on most motor ways and other parts of town, which experience heavy rainfall, flooding, and experience regular storms. Runoff into storm drains can be minimized by including low impact development.

Protecting Eagle Mountain against flooding



Personnel Description
There have been no changes to staff.

STORM WATER

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

Storm Water

Top Accomplishments from FY 10-11

1. Took over the recently acquired White Hills area and utilized Geographic Information System (GIS) maps and cleaned all gutters and storm drain inlets, pipes and grates
2. Did a complete cleaning of the Tickville Wash by removing old cars, trash, wood, trees, and build-up of over grown weeds
3. Upgraded the drainage in Kiowa Valley and cleaned out all inlets, pipes, and man holes

Departmental Goals FY 11-12

- To protect loss of life
- To prevent property damage
- To maintain effective drainage

Performance Objectives FY 11-12

- To clean out the detention ponds on the Ranches Parkway and remove all pollutants from storm drains to maintain proper water flow
- To pump out all inlets in Eagle Park, The Landing, Mountain View, Pioneer and Cedar Trails Subdivisions
- To update the City's Storm Water Pollution Prevention Plan (SWPPP)
- To clean trash out of all retention/detention ponds to maintain proper water flow

Storm Water

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 18.8% .

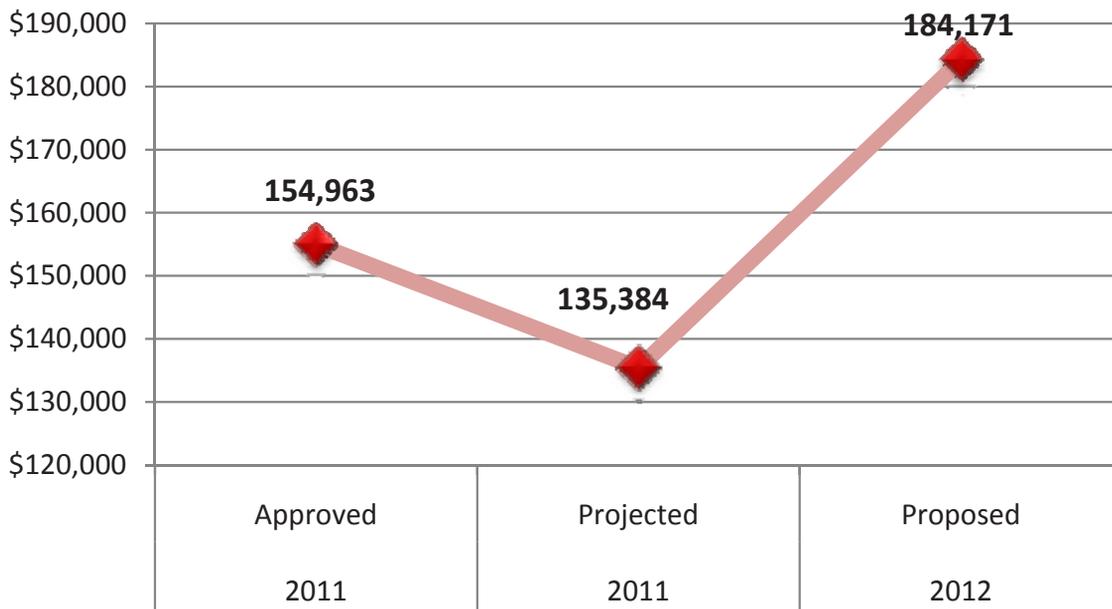
Personnel Services - The total Personnel budget increased by \$4,448 or 4.4% . The increase is primarily due the cost of health benefits within the department.

Materials, Supplies & Services - Total Materials budget increased by \$9,600 or 46.8% . The City out-sources major rebuilds and heavy pumping of storm drains, which is expected to increase this year. For this reason 'Professional & Technical Services' increased by \$5,000 to reflect a more accurate cost to the City. The department is also planning to take the 'Registry Storm Water Inspector Class' and purchase 'Sump Pumps' this upcoming year.

Interfund Transactions - The Interfund Transactions budget decreased by \$19,840 or 70.9% . The decrease is primarily because a much needed truck was purchased last year under 'Fleet Fund'. This year only the expected vehicle maintenance fees and gas expenses are budgeted for in this activity.

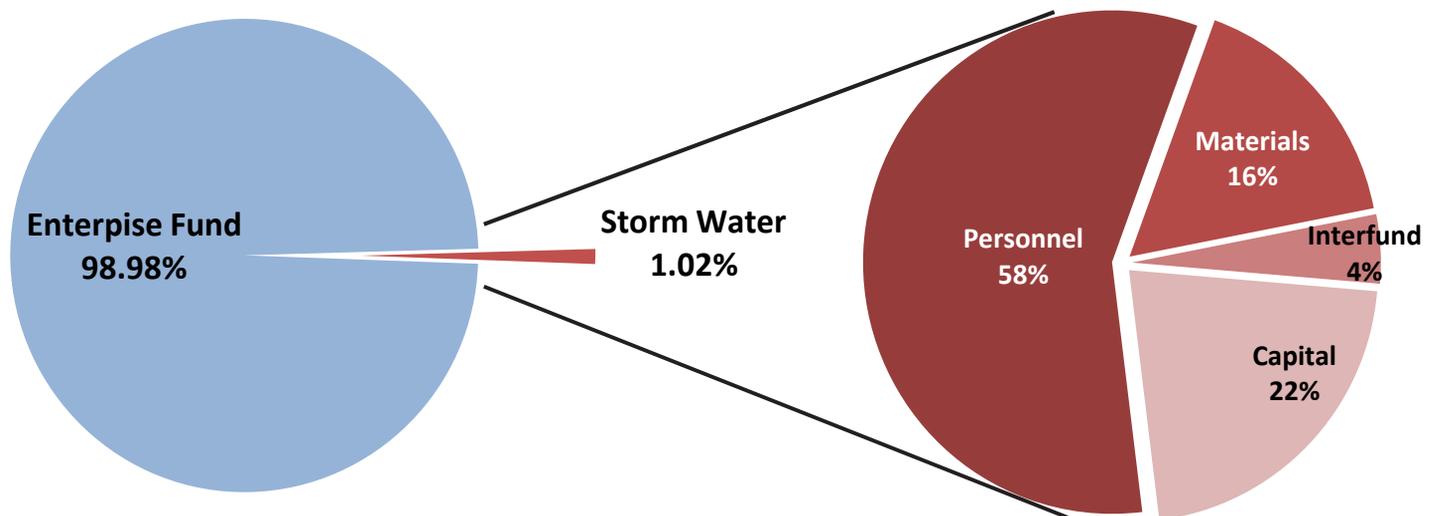
Capital Outlay - The Capital Outlay budget increased by \$35,000. The increase is primarily for the purchase of a *Jet-N-Vac* suction trailer that would help pump and clean storm drains. This would be the first of three payments for the *Jet-N-Vac* trailer.

Expenditure Trends



Storm Water

Functional Expenditures to Total General Fund Expenditures



Storm Drain Utility Summary Account 35900

EXPENDITURES	2011 Approved	2011 Projected	2012 Proposed
Personnel	101,463	89,270	105,911
Materials	20,500	23,928	30,100
Interfund	28,000	12,500	8,160
Debt	-	-	-
Capital	5,000	9,686	40,000
Expenditure Total:	154,963	135,384	184,171

REVENUES	2011 Approved	2011 Projected	2012 Proposed
00-0000 Utility Billing- Stormdrain	156,000	187,362	187,200
Contributions- From Developer	-	-	-
Revenue Total:	156,000	187,362	187,200

BALANCE SUMMARY	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,037	51,978	3,029
Fund Balance (Deficit)- Beginning:	0	-	51,978
Fund Balance (Deficit)- Ending:	1036.56	51,978	55,007

PERSONNEL SUMMARY (FTE)	2011 Approved	2011 Projected	2012 Proposed
Elected			
Appointed			
Full-time	2.00	2.00	2.00
Part-time/Seasonal			
FTE Total:	2.00	2.00	2.00

STORM
WATER

Storm Water

Fund 59- Storm Drain Utility Summary Department 35900

Personnel Services	2011 Approved	2011 Projected	2012 Proposed
59-45-59000-1111 Salaries	63,357	52,764	63,254
1211 Overtime	-	4,130	
1300 Employee Benefits	3,990	2,074	3,922
1311 Bonus	-		
1511 FICA	-		
1512 Medicare	919	783	917
1521 Retirement	7,387	7,607	8,572
1531 Worker's Compensation	3,125		
1541 Health Insurance	21,053	19,672	26,861
1545 Dental Insurance	214	1,699	2,000
1548 Vision Insurance	1,241	320	214
1561 Long Term Disability	178	221	171
Total:	101,463	89,270	105,911

Materials, Supplies, Services	2011 Approved	2011 Projected	2012 Proposed
59-45-59000-2121 Dues, Subscriptions, Memberships	100		1,500
2321 Travel & Training	500	520	800
2431 Uniforms & Clothing	400	448	800
2513 Equipment Supplies & Maintenance	1,500	3,100	4,000
2514 Stormdrain Maint.	12,000	6,305	12,000
4531 Professional & Technical Services	5,000	76	10,000
5002 Misc. Services & Technical Services	1,000	13,479	1,000
Total:	20,500	23,928	30,100

Fund 59- Storm Drain Utility Summary Department 35900

Capital Outlay	2011 Approved	2011 Projected	2012 Proposed
59-45-59000-7111 Land and Rights of Way		6,917	
59-45-59000-7410 Equipment	5,000	2,769	40,000
Total:	5,000	9,686	40,000

Debt Service	2011 Approved	2011 Projected	2012 Proposed
8121 Interest	-		-
8151 Paying Agent Fee	-		-
Total:	-		-

Interfund Transactions	2011 Approved	2011 Projected	2012 Proposed
Administrative Charge	3,000		3,000
Transfer to Gas/Elec. Capital Projects Fund			
59-61-48000-9154 Transfer to Fleet Fund	25,000	12,500	5,160
Total:	28,000	12,500	8,160



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

The Water Utility Division ensures the quality and safety of the City’s 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 a week, totaling 20 samples a month with the option to choose from 30 different locations. Another top priority for Water Services is the operation, maintenance, and repair of the City’s water distribution system.

The water division is also primarily responsible for the treatment of the City’s ground water sources to a level that meets or exceeds state and federal regulations. This is accomplished by utilizing sophisticated equipment, innovative treatment technologies and State certified waterworks operators. 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.

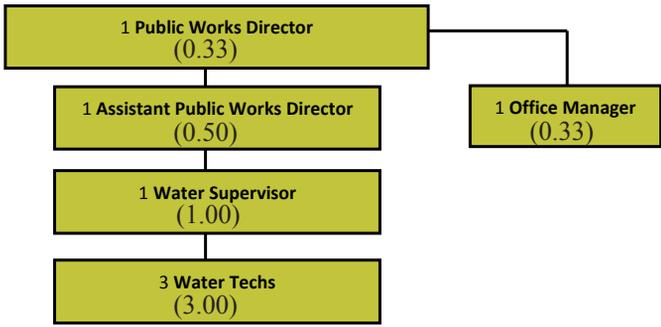
The economical and efficient maintenance and repair of the water distribution system is a top priority.

The Water Department repairs a ruptured pipe



Inspections are performed regularly at commercial and institutional users to ensure that back flow 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.

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



Personnel Description
There were no changes to staff. The *Public Works Director* and *Office Manager* split responsibilities between the Water, Sewer, and Engineering Department. The Assistant Public Works Director splits time between the Water and Sewer Department.

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

Water

Top Accomplishments from FY 10-11

1. Operated and maintained the new Water Wells #4 & #5, which provide an additional 4,200 gallons/min for peak summer demands
2. Repaired all water main breaks with minimal water shut down time to residents
3. Began operating Water Tank #5, adding 2 million gallons of additional storage to the City
4. Implemented an inter-department safety program with the Sewer Division, to better protect the workers and residents while performing job duties
5. All operators are certified to the minimum required level

Departmental Goals FY 11-12

- To implement a “cross-connection” policy and program in order to train personnel, and better protect the water distribution system
- To identify and repair all air-vac stations in order to prevent potential air pockets impeding the water from flowing and preventing pipes from collapsing
- To take preventative measures in reducing municipal water pressure
- To maintain a safety program to provide training and to discuss potential risks and safety problems

Performance Objectives FY 11-12

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

Performance Measurements

Input	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Operating Expenditures	\$2,999,455	\$1,464,971	\$1,876,456	\$3,691,880
2. Number of Full-Time Equivalents	3.85	5.08	5.16	5.16
3. Total Regular Hours	8,895	9,206	7,380	7,400
4. Total Overtime Hours	N/A	New	866.50	860
5. Total On-call Hours	N/A	New	378	370
6. Miles of Water Pipe	136	139	139	140
7. Total Storage of Water (gallons)	4,600,000	6,600,000	6,600,000	6,600,000
Output	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. Water Meters Installed	310	351	147	150
2. Water Meters Replaced	190	169	169	150
3. Number of Hydrant Repairs	New FY10	New FY10	75	80
4. Number of Service Requests	New FY10	New FY10	97	95
5. Water Pumped (gallons)	1,179,387,000	1,294,615,000	1,250,007,000	1,275,000,000
6. Number of Water Samples	269	270	266	270
7. Water Meters Reads	53,763	56,253	63,001	64,000
8. Water Consumed (gallons)	996,637,000	1,206,588,000	1,464,000,000	1,480,000,000
Efficiency and Effectiveness	2009 Actual	2010 Actual	2011 Actual	2012 Proposed
1. % of Emergency Calls Responded to w/i 30 minutes	100%	100%	99%	100%
2. Total Coliforms Detected	0	2	0	0
3. Total Fecal/E. coli Detected	0	0	0	0
4. Rating of <i>Drinking Water Service</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	New	3.79	3.44	3.45
5. Authorized Personnel as a % of Enterprise Fund FTEs	27.11%	18.05%	21.20%	21.20%
6. Expenditures as a % of Enterprise Fund	18.86%	11.92%	12.40%	20.48%

Water

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 61.1% .

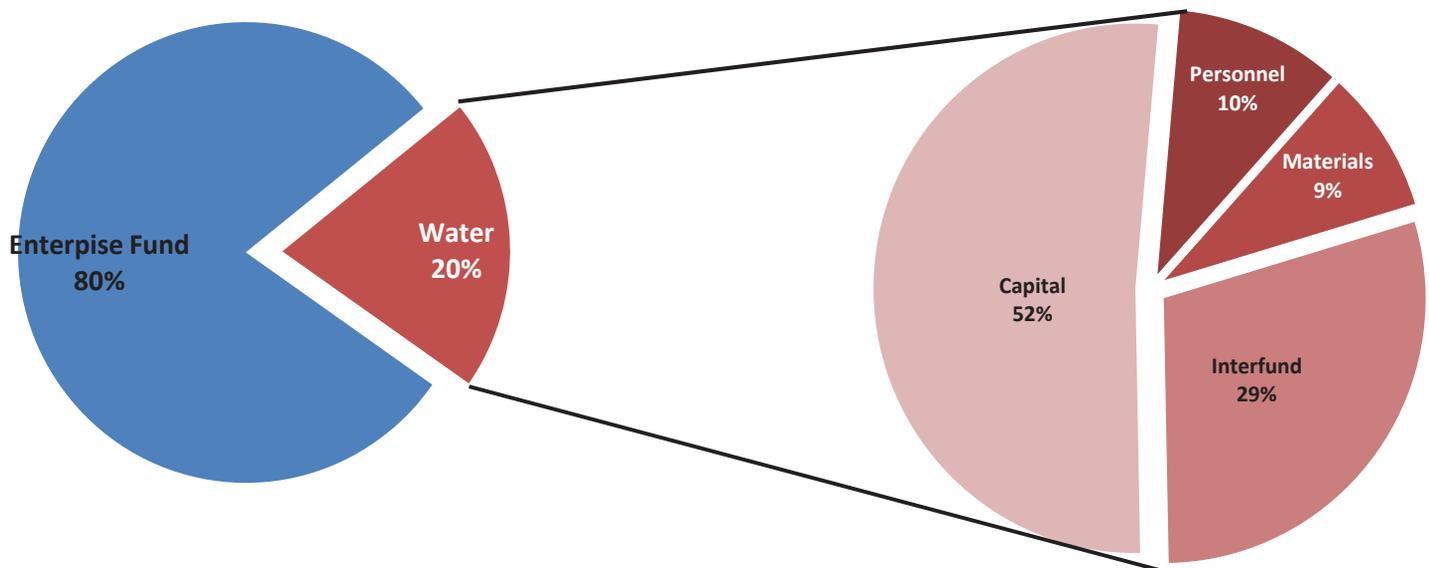
Personnel Services - The total Personnel budget increased by \$13,420 or 3.7% . The overall increase is in part due to salary adjustments and 'Health Insurance' increases. The cost for Health Insurance has increased by \$5,293 or 8.3% within the department. 'Worker's Compensation' is expected to decrease significantly by \$8,116 or 66.6% .

Materials, Supplies & Services - Total Materials budget decreased by \$291,500 or 47.5% . There are less projects planned this fiscal year in the department. As projects decrease, so does the line item and fees for *Engineering Services, Lab Work, and Professional/Technical Services*, collectively decreasing by \$315,000 or 84.0%. Last year was a bigger year for projects as the *Water Re-Use Study* and the *Water Rate Study* were completed.

Interfund Transactions - The Interfund Transactions budget decreased by \$124,721 or 10.3% . The decrease is in part due to the reduction in 'Administrative Charges' by \$10,000 or 2.0%, and the transfer to the 'Water and Sewer Bond Fund' has decreased by \$119,201 or 22.3% .

Capital Outlay - The Capital Outlay budget increased by \$1,803,587 or 1,725.9% . The increase is primarily due to 'Capital Outlay', which will purchase and secure water rights for future City growth.

Functional Expenditures to Total General Fund Expenditures



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

Personnel Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
51-45-51000-1111 Salaries	131,711	149,579	240,662	217,088	222,751	233,699
1211 Overtime	22,601	16,769	17,246	15,000	16,044	15,000
1242 Car Allowance	-	-	62	-	1,881	-
1300 Employee Benefits	6,288	5,359	13,297	13,645	14,380	14,489
1311 Bonus	-	-	-	3,000	-	-
1511 FICA	2,238	2,374	178	-	-	-
1512 Medicare	-	-	3,477	3,148	3,392	2,659
1521 Retirement	20,002	23,285	32,758	29,025	31,930	31,825
1531 Worker's Compensation (State Insurance Fund)	5,663	5,763	3,986	12,192	3,870	4,076
1541 Health Insurance	36,706	37,259	55,157	64,008	53,180	69,301
1545 Dental Insurance	3,474	3,298	4,377	5,243	4,439	5,159
1548 Vision Insurance	753	713	947	1,061	856	552
1561 Long Term Disability	576	651	1,067	1,042	985	1,113
Total:	230,011	245,049	373,214	364,452	353,708	377,872

Materials, Supplies, Services	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships	680	-	1,030	525	573	525
2211 Public Notices	1,927	-	-	-	-	-
2321 Travel & Training	3,393	3,268	4,144	8,000	4,109	8,000
2369 Meetings (Education)	48	209	93	200	217	200
2411 Office Expenses & Supplies	694	30	-	-	-	-
2431 Uniforms & Clothing	1,596	1,570	1,817	2,000	2,139	2,000
2513 Equipment Supplies & Maintenance	62,998	34,990	68,045	61,000	51,655	61,000
2515 SCADA Maintenance and Upgrades	4,679	-	1,834	5,000	4,867	5,000
2521 Vehicle Fuel & Maintenance	-	(82)	-	-	-	-
2610 Buildings & Ground Maintenance	88	639	1,777	2,500	56,524	20,000
3111 UP&L South Well Electric (Utilities)	616,924	-	-	-	-	-
4121 Attorney Fees	16,677	5,061	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4320 Engineering Services	-	-	-	250,000	49,288	-
4393 Lab Work	6,303	3,940	11,919	25,000	3,549	10,000
4531 Professional/Technical Services	100,717	118,931	58,772	100,000	22,954	50,000
4550 Capital Facility Impact Study and Economic Ana	11,324	-	-	-	-	-
4811 Equipment Rental/Lease	51	-	707	1,000	589	7,000
5002 Misc. Services & Supplies	650	7,634	190	-	167	-
5311 Meters-Water (New)	112,834	149,148	17,390	75,000	9,972	75,000
5312 Meters-Water (Replacement)	-	-	65,094	75,000	30,685	75,000
5721 Chemicals/Fertilizers	1,891	9,255	5,911	8,000	2,414	8,000
5760 Other Special Departmental Supplies	1,164	-	-	-	-	-
6000 Bad Debt Expense	-	-	978	-	-	-
Total:	944,639	334,593	239,701	613,225	239,702	321,725

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

Capital Outlay	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
51-45-51000-7000 Capital Outlay	-	17,242	-	-	-	1,548,087
7211 Building & Building Improvements	500	(5,268)	-	-	-	-
7311 South Well Improvements Upgrades	-	-	-	-	-	-
7313 CWP Improvements	-	-	-	-	-	300,000
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	-	-	-	100,000	70,000	60,000
7410 Equipment	9,715	5,318	1,219	-	-	-
7412 Computer Equipment	-	-	5,723	4,500	3,409	-
7691 Water Rights	-	-	-	-	720	-
Total:	10,215	17,292	6,942	104,500	74,129	1,908,087

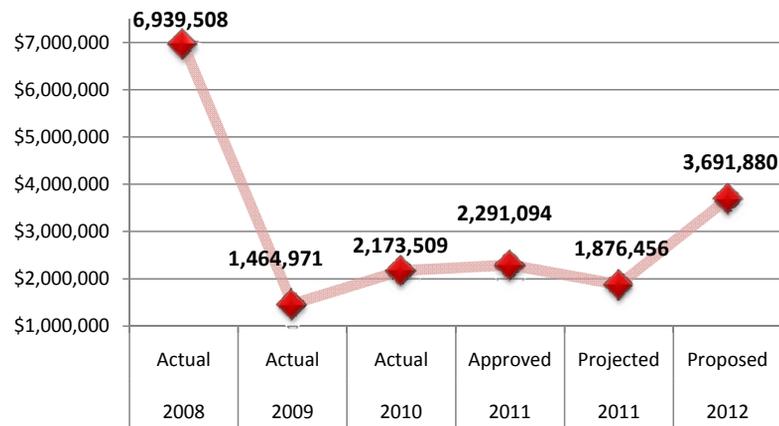
Debt Service	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
51-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	269,599	-	328,222	-	-	-
8131 Bond Refunding Cost	-	-	11,184	-	-	-
8151 Paying Agent Fee	165,805	-	1,840	-	-	-
Total:	435,403	-	341,246	-	-	-

Interfund Transactions	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Administrative Charge	350,000	420,000	434,700	511,000	511,000	501,000
Transfer to Electric Fund	180,000	374,000	211,735	140,000	140,000	140,000
Transfer to Water & Sewer Bond Fund	-	-	560,916	534,119	534,119	414,918
Transfer to Sewer Fund	826,886	-	-	-	-	-
Transfer to Water Impact Fee Fund	3,940,053	-	-	-	-	-
Transfer to Water Cap. Proj. Fund	-	-	-	-	-	-
Transfer to Fleet Fund	22,300	74,037	5,055	23,798	23,798	28,278
Total:	5,319,239	868,037	1,212,406	1,208,917	1,208,917	1,084,196

WATER

Water

Expenditure Trends



Fund 51- Water Utility Summary Department 51000

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel	230,011	245,049	373,214	364,452	353,708	377,872
Materials	944,639	334,593	239,701	613,225	239,702	321,725
Interfund	5,319,239	868,037	1,212,406	1,208,917	1,208,917	1,084,196
Debt	435,403	-	341,246	-	-	-
Capital	10,215	17,292	6,942	104,500	74,129	1,908,087
Expenditure Total:	6,939,508	1,464,971	2,173,509	2,291,094	1,876,456	3,691,880

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
51-00-34845-0000 Future Facilities NSA	-	-	-	-	-	-
51-00-34825-0000 Future Facilities SSA	-	-	-	-	-	-
51-00-34805-0000 Revenue Bond Equity Buy In	-	-	-	-	-	-
51-00-34810-0000 EM Properties Well	-	-	-	-	-	-
51-00-34815-0000 SITLA 12"WaterLine & Silver South	-	-	-	-	-	-
51-00-34840-0000 SITLA 12"WaterLine & Silver North	-	-	-	-	-	-
51-00-34820-0000 Property Buy In	-	-	-	-	-	-
51-00-34830-0000 CP Water L.C. Equity Buy In	-	-	-	-	-	-
51-00-34890-0000 Reimbursement Miscellaneous	-	8,811	-	-	-	-
51-00-35110-0000 Utility Billing- Water	1,803,162	1,872,564	2,010,170	2,325,125	2,242,225	2,220,000
51-00-35130-0000 Hydrant Meter Revenue	7,223	460	5,483	5,500	6,907	5,500
51-00-35160-0000 Meter Fee- Water	23,005	19,310	26,050	23,800	9,316	25,000
51-00-35170-0000 Connection Fees	119,500	73,205	131,670	121,840	42,480	125,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	207,822	(12,037)	(5,373)	-	-	-
51-00-36020-0000 Late/Delinquent Fees Penalties	-	-	-	-	-	-
51-00-37010-0000 Interest Earnings	15,018	10,253	8,880	350	-	8,500
51-00-39710-0000 Contributions- From Developer	2,489,859	116,049	979,329	-	-	-
51-00-38148-0000 Transfer from Water Cap Project Fund	3,777,582	-	-	-	-	-
Transfer from Impact Fee Fund	-	-	-	-	-	300,000
Transfer from Bond Proceeds	-	-	-	-	-	1,462,500
Water Re-use Grant	-	-	-	250,000	-	-
Revenue Total:	8,443,172	2,088,614	3,156,208	2,726,615	2,300,928	4,146,500

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,503,664	623,643	982,699	435,521	424,472	454,620
Fund Balance (Deficit)- Beginning:	4,355,984	5,859,648	6,483,291	7,465,990	7,465,990	7,890,462
Fund Balance (Deficit)- Ending:	5,859,648	6,483,291	7,465,990	7,901,511	7,890,462	8,345,082

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.00	4.00	5.16	6.00	5.16	5.16
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.00	5.16	6.00	5.16	5.16



Internal Service

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

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

Motor Vehicle Fleet Fund Overview

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

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

2011-2012 Motor Vehicle Fleet Purchases

All vehicle purchases are on hold until further notice from the City Administrator.

Budget Appropriation



EAGLE
M O U N T A I N

Budget Summary - Internal Service Funds

City Of Eagle Mountain
Budget Summary- Internal Service Funds
Preliminary Budget Appropriation
Fiscal Year 2012

Expenditures Sources from Funds		\$	252,064
Fund 54 Fleet			
	Total Internal Service Fund Expenditure	\$	252,064
Revenues Sources from Funds		\$	227,050
Fund 54 Fleet			
	Total Internal Service Fund Revenues	\$	227,050
	Total proposed appropriation	\$	<u>227,050</u>
	Excess/Deficit Revenues over Appropriation	\$	<u><u>-25,014</u></u>



EAGLE

MOUNTAIN

Motor Vehicle Fleet

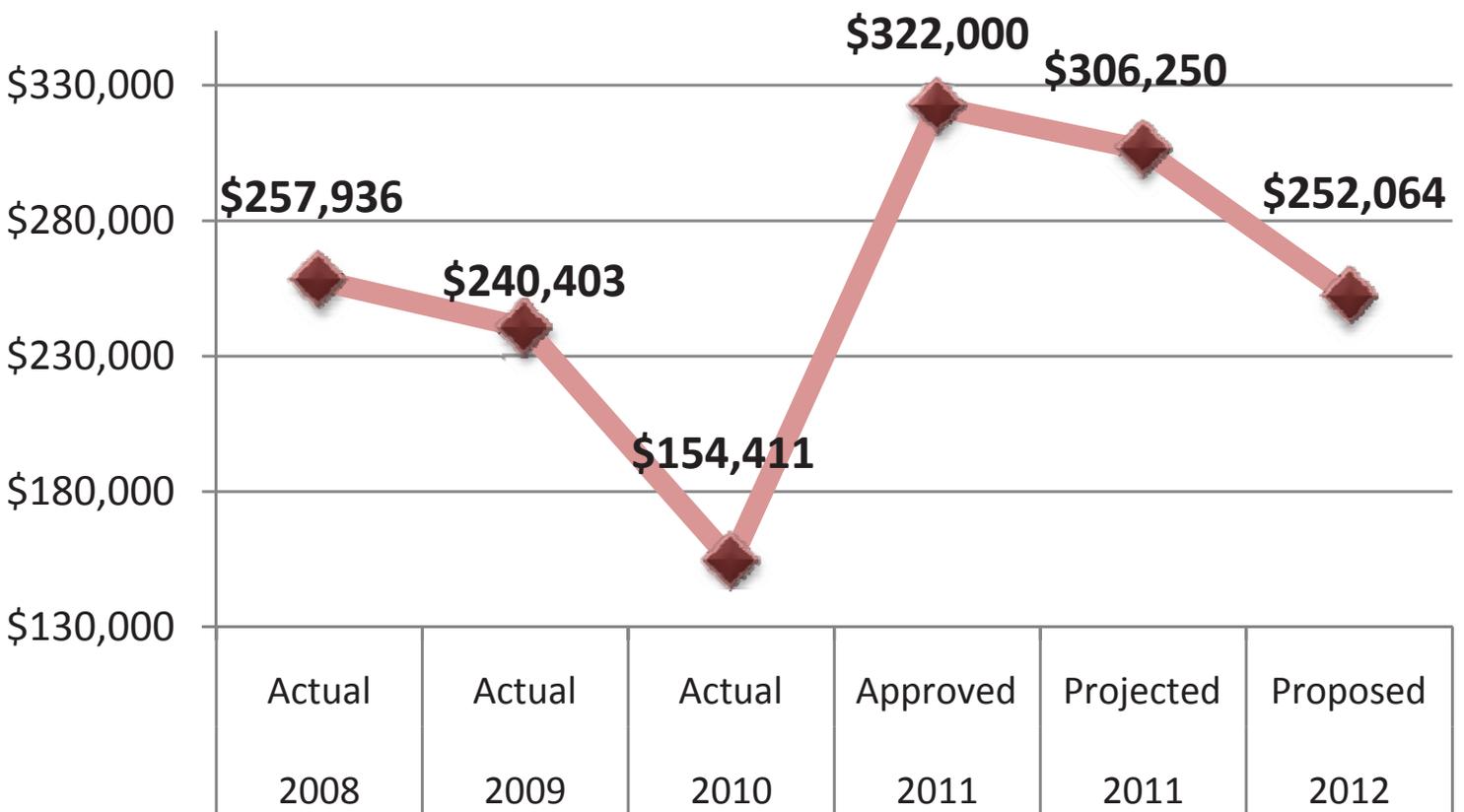
Mission: The primary purpose of this fund is to manage the acquisition, maintenance, and replacement of motor vehicles and power equipment.

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

Providing municipal departments with safe and efficient vehicles



Expenditure Trends



FLEET

Fleet Fund

Fund 54- Fleet Summary Department- 0

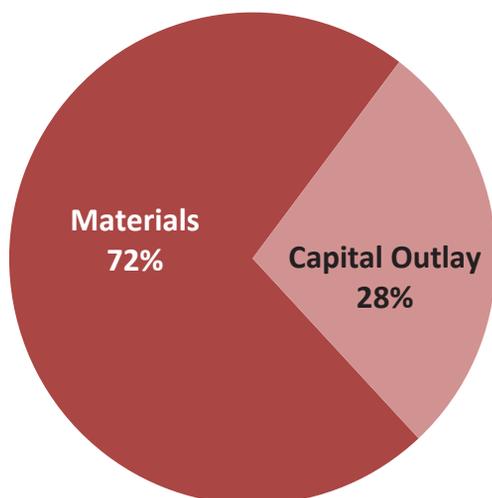
EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	256,098.14	240,402.91	148,645.49	182,000.00	162,017.04	182,064.00
Internal Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	1,837.56	-	5,766.00	140,000.00	144,232.83	70,000.00
Expenditure Total:	\$257,936	\$240,403	\$154,411	\$322,000	\$306,250	\$252,064

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
54-00-37010-0000 Interest Earnings				50		
54-00-37020-0000 Sale of Vehicles					10,770	
54-00-37142-0000 Insurance Reimbursements			4,092		1,753	
54-00-38110-0000 Transfer In from General Fund	352,020	220,466		90,545	119,273	95,930
54-00-38151-0000 Transfer In from Water Fund	22,300	74,037	5,055	23,798	23,798	28,278
54-00-38152-0000 Transfer In from Sewer Fund	55,280	59,137	3,000	20,756	20,756	20,086
54-00-38153-0000 Transfer In from Electric Fund	104,480	332,700	34,700	62,299	62,299	63,678
54-00-38155-0000 Transfer In from Gas Fund	34,660	90,800	3,650	10,450	10,450	13,918
54-00-38159-0000 Transfer in from Storm Drain Fund				25,000	25,000	5,160
54-00-39730-0000 General Contributions			24,226			
Revenue Total:	568,740	777,140	74,723	232,898	274,099	227,050

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	\$ 310,804	\$ 536,737	\$ (79,688)	\$ (89,102)	\$ (32,151)	\$ (25,014)
Fund Balance (Deficit)- Beginning:	-\$929,797	-\$618,993	-\$82,256	-\$161,944	-\$161,944	-\$194,096
Fund Balance (Deficit)- Ending:	-\$618,993	-\$82,256	-\$161,944	-\$251,046	-\$194,096	-\$219,110

PERSONNEL SUMMARY (FTE)	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Functional Proposed Expenditures



Fleet Fund

Fund 54- Fleet Detail
Department- 0

<i>Personnel Services</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
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>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
2521 Vehicle Fuel	142,177	108,982	78,322	90,000	81,034	91,064
2522 Vehicle Maintenance	113,921	131,421	70,324	92,000	80,983	91,000
Total:	\$ 256,098	\$ 240,403	\$ 148,645	\$ 182,000	\$ 162,017	\$ 182,064

<i>Capital Outlay</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
7000 Capital Outlay	-	-	-	-	-	-
7421 New Vehicle Purchase	1,838	-	5,766	-	144,233	-
New Utility Inspector Truck	-	-	-	-	-	-
New Dump Truck w/ Plow & Spreader	-	-	-	-	-	-
New Park Truck	-	-	-	-	-	-
New Fire Chief Truck	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-
New Backhoe	-	-	-	-	-	-
Ladder Truck	-	-	-	-	-	70,000
New Electric Journeyman Truck	-	-	-	-	-	-
New Electric Truck	-	-	-	-	-	-
New Gas Truck	-	-	-	-	-	-
New Water Truck	-	-	-	-	-	-
Fire Truck	-	-	-	-	-	-
Boom Truck	-	-	-	-	-	-
Parks-(Replaces Truck #2)	-	-	-	-	-	-
Engineering- (Replaces #5)	-	-	-	-	-	-
Engineering- (Replaces #18)	-	-	-	-	-	-
Water-(Replaces Truck #8)	-	-	-	-	-	-
Sewer (New Truck)	-	-	-	-	-	-
Engineering-(New Truck-Inspector)	-	-	-	-	-	-
Engineering-(New Truck-Blue Stakes)	-	-	-	-	-	-
Fork Lift	-	-	-	-	-	-
Water-(New Car)	-	-	-	-	-	-
Total:	1,838	-	5,766	-	144,233	70,000

<i>Debt Service</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Interfund Transactions</i>	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Transfer to General Fund	-	-	-	-	-	-
Transfer to Other Fund	-	-	-	-	-	-
Total:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FLEET



Capital and Debt

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Capital Facility Budget

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

The capital facilities budget is the plan or schedule for the next five fiscal years of major public

construction projects. Some examples of capital facility projects are the construction of buildings, streets, parks, and infrastructure. The scheduling of capital facility projects are established by a capital facility plan.

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

Capital Facility Planning

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

The City has adopted a detailed Capital Facility Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Facility Plan addresses roads, gas, electrical, water, sewer,

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

Impact on Operating Budget

CAPITAL	FY 2012 Capital Projects	Proposed Capital	Budget Impacted	Expected Impact
	STREETS			
	Plumb Creek Left Turn Lane	\$18,000	Streets, Storm Drain	This refers to much needed streets maintenance around the City. This will alleviate traffic on Pony Express Boulevard and significantly decrease both streets and storm drain maintenance costs over time. Expected maintenance of street cleaning and street repairs are expected to be minimal, approximately \$200/year to care for the surface area, time and labor.
	Total Street Expenditures	\$18,000		
PARKS				
	City Center Trails	\$55,000	Parks	This project will make it safer for kids to walk along streets by adding safer trails and pathways that lead to the local school in City Center. This should not cause a significant impact. Expected maintenance and equipment expenditures is \$2,500.
	Mid Valley Park	\$189,770	Parks	This project is a substantial park improvement. Adding approximately 6 acres of playing fields, including 4 baseball/softball diamonds. The impact of this project would affect the budget immediately, and would greatly increase landscape size, adding to the increase in <i>Professional Services</i> (landscape services are outsourced) by roughly \$15,000.
	Miscellaneous Parks	\$40,000	Parks	This is to cover various projects in City parks, constructing barbecue pits, cabanas, new tables, garbage cans, and other necessary fixtures. These purchases will not be much, but whatever increase is realized would be an immediate impact to the budget.
	Smith Ranch Park	\$61,030	Parks	This project is a substantial park improvement, adding approximately two acres of playing fields. Impact of this project would impact the budget immediately, and would increase landscape size, adding to the increase in <i>Professional Services</i> (landscape services are outsourced) by roughly \$5,734.
	Sweetwater Trail	\$62,000	Parks	This project will make it safer for kids to walk along streets by adding safer trails and pathways that lead to the local school in City Center. This should not cause a significant impact. Expected maintenance and equipment expenditures is \$2,500.
	Total Parks Expenditures	\$407,800		

FY 2012 Capital Projects	Proposed Capital	Budget Impacted	Expected Impact
Energy			
138 KV Line (Electrical Distribution Redundancy)	\$5,500,000	Electric	This project is for a 138 KV transmission line to help support the City as a redundant (backup) source. It will be located in the South Service Area. Services will be contracted out to build this project. No additional personnel would be required to operate or maintain the transmission lines. This project will require roughly \$8,000/year for maintenance to purchase wires, poles, insulators to keep it fine-tuned and serviceable.
SWCA-Environmental Consultants	\$75,000	Electric	This project is an Environmental Impact Survey Performed by SWCA, which helps in keeping the City and local communities environmentally safe. This helps to protect Bureau of Land Management (BLM) land as transmission lines goes through zoned land. This will not increase personnel or maintenance costs beyond the scope of the project.
Substation	\$4,500,000	Electric	A new substation will be built in the South Service Area (SSA) in the corner of Bobby Wren Boulevard and Lake Mountain Road. This will allow for future growth, provide power to City Center, and alleviate two circuits powering the SSA from the grid at the Golf Course. This would not impact the operating budget significantly until the next budget cycle, where preventative maintenance would begin. No additional personnel would be required to operate or maintain the substations. Maintenance would roughly be \$13,000 for batteries (in case of power loss), relays, breaker testing, etc.
Gas Tap	\$1,000,000	Gas	This project is the new gas tap that will be built north of Fire Station #2. This will help with gas flows in the winter time and gives the City options for maintenance, as this will allow gas to blow two ways instead of one way. This will allow maintenance to be done on tap ,turning it off, while the City runs off the 2nd gas tap and line. This will slightly increase the maintenance by \$1,150 for parts and repairs.
Energy Building	\$1,000,000	Electric, Gas	The Energy building would increase the utility budget for the Energy Division, as well as the building maintenance line item. No additional personnel would be required to operate or maintain the facility. Its purpose is to house the Energy Division's equipment and provide additional office space for their employees. The projected expenditures from this facility would be for utilities to run the building, about \$5,100/year.
Total Energy Expenditures	\$12,075,000		

Budget Appropriation

CAPITAL



EAGLE
M O U N T A I N

Budget Summary - Capital Projects Fund

City Of Eagle Mountain Budget Summary- CAPITAL PROJECTS FUND Preliminary Budget Appropriation Fiscal Year 2012

Revenue Sources from various Enterprises:

General Fund	\$	425,800
Gas & Electric		12,075,000
Water		0
Sewer		0
Total revenues	\$	<u>12,500,800</u>

Total appropriable revenues 12,500,800

Expenditures:

General Fund	\$	425,800
Gas & Electric		12,075,000
Water		0
Sewer		0

Total expenditures \$ 12,500,800

Total proposed appropriation 12,500,800

Excess/(Deficit) Revenues over Appropriation \$ 0



General Fund-Capital Projects

CAPITAL

System Overview

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

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

Future Facilities

General Fund facilities include the following projects:

Roads

- Plumb Creek Left Turn Lane \$18,000

Parks

- City Center Trails \$55,000
- Mid Valley Park \$189,770
- Miscellaneous Parks \$40,000
- Smith Ranch Park \$61,030
- Sweetwater Trail \$62,000

Fund 47 (Dept 0): General Fund - Capital Projects

EXPENDITURES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Streets						
7007 Ranches Parkway Project	61,484	30,165			57,307	
Appaloosa		47,386				
Bobby Wren Blvd. Construction			353,384			
Eagle Mtn. Blvd. Chip Seal						
Eagle Mtn. Blvd. Slurry Seal		33,676				
Mt. Airey Blvd.		220,856				
Other Road Projects (Routine and Preventative)	27,270					
Plumb Creek Left Turn Lane						18,000
Pony Express Parkway						
Porters Crossing		856,683	12,161			
Pulverize and Repave				205,000	158,399	
Ranches Parkway Extension						
Salt Pads				20,000	19,000	
Silverlake Storm Drain				50,000		
Smith Ranch Road			137,652			
Sweetwater Storm Drain		62,809				
Woods Subdivision					(2,977)	
Parks						
Bike Park		5,534				
City Center Trails				150,000	137,167	55,000
Eagle Point		74,816				
Eagle Point Entrance			4,539		2,550	
Garbage Containers- Equipment						
Mid Valley Park		269,541		591,000	469,159	189,770
Misc. Parks			12,000			40,000
Mt. Airey Park	600	16,469	27,428			
Mtn. View Entrance			27,436			
Nolan Park		5,499				
Overland Trails Park		29,235				
Parks Capital Projects	24,598	119,187				
Parks/Trails Improvement	5,382					
Pioneer Park	65,918					
Pony Express Park		73,378				
Porters Crossing Central Island						
Silverlake Amphitheater Storm Drain			15,952			
Skate Park		386,224	26,882		7,005	
Smith Ranch Park				160,000	116,650	61,030
Sweetwater South Island						
Sweetwater Trail	72,442	393,393	4,970		23,197	62,000
Walden park					1,134	
Walden park retention pond		20,420		50,000	21,744	
Woods						
Other GF Projects						
7008 Centex					4,774	
7111 Land and Rights of Way					35,801	
Fire Station #2 (Expansion)	49,673	772,870	41,244			
Fire Station #3	273,736	-				
Land Purchase		4,573				
Library Capital Project		10,806			2,594	
Parks/Trails Study		94,450				
Rodeo Equipment			92,112			
Splash Pad					180,154	
Transfers						
Transfer to SID 97-1 & 98-3	331,350					
Expenditure Total:	912,453	3,527,969	755,760	1,226,000	1,233,658	425,800
REVENUES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
47-00-33110-0000 UDOT Grant (sweetwater trail)						
47-00-33110-0000 EDI Federal Grant Proceeds		198,000		412,000		
47-00-34525-0000 Dev. Agreement - Facilities			25,000			
47-00-37010-0000 Interest Revenue	3,451	1,034	563		767	
47-00-38217-0000 Reimb. From Storm Water Impact Fee Fund			29,000			
47-00-38218-0000 Reimb. From Transportation Impact Fee Fund			50,000			
47-00-39705-0000 Park Donations Restricted			3,000			
47-00-39710-0000 Contributions From Developer	112,593	51,967	280,429			
47-00-39730-0000 Contributions - General	19,000					
County Recreation Grant					30,879	
School Grant				75,000		
Transfer from General Fund	523,636		1,338,888			
Stake Parks and Trails Grant Reimbursement						
General fund capital projects fund balance				300,000	300,000	175,800
Transfer from impact fee fund (Transportation)		700,000	365,056			
Transfer from impact fee fund (Parks)		703,045				250,000
Transfer from impact fee fund (Public Safety)		52,000		50,000	50,000	
Transfer from impact fee fund (Stormwater)						
Transfer from SID 2000-1			277,129			
Reimbursement from impact fee fund (Parks)				300,000	300,000	
Revenue Total:	658,680	1,706,046	2,369,065	1,137,000	681,646	425,800
BALANCE SUMMARY	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(253,773)	(1,821,923)	1,613,305		(552,012)	-
Fund Balance (Deficit)- Beginning:	1,801,485	1,547,712	(274,211)		1,339,094	787,082
Fund Balance (Deficit)- Ending:	1,547,712	(274,211)	1,339,094		787,082	787,082

Natural Gas

System Overview

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

Future Facilities

Future gas facilities include the following:

Energy

- Gas Tap \$1,000,000

Fund 44: Gas and Electric Utilities

EXPENDITURES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
44-81-44000-7000 Bobby Werren Power Project		5,963	23,969			
44-81-44000-7320 138 KV line (Electical Distribution Redundancy)	2,500,000	333,215	71,325		25,233	5,500,000
44-81-53100-7000 Bobby Werren Power Project			20,678			
44-81-53100-7221 SWCA				75,000	24,353	75,000
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)			59,031		5,543	
44-81-53100-7322 SR73 12.47KV Feeder			106,397			
Streetlights						
Loop Lone Tree Regulator Station With Ranches/ Pony Express						
Substation	3,500,000			4,500,000		4,500,000
Gas Tap						1,000,000
Showdown Improvements						
South Power Project						
16" Gas Steel line		31,150				
North Ranch Gas Line		463,379				
Land Purchase				1,506,500		
Cedar Pass Ranch 2" Gas Line		52,589				
Energy Building				1,000,000		1,000,000
Sweetwater Gas Extention		70,414				
Transfer to SID 97-1						
Transfer to SID 93-3						
Expenditure Total:	6,000,000	956,710	281,400	7,081,500	55,129	12,075,000

REVENUES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
44-00-38110-0000 Transfer in from the General Fund		40,000				
44-00-38153-0000 Transfer In from Electric Utility Fund	999,114			1,581,500	1,584,500	325,000
44-00-38155-0000 Transfer In from Gas Utility Fund						
44-00-39110-0000 Bond Proceeds- Gas & Electric Construction Fund	610,000			4,500,000		11,000,000
Electric Fund Balance				750,000	750,000	750,000
Grant Revenue				250,000	250,000	
Gas and Electric Bond	4,390,886					
Revenue Total:	6,000,000	40,000	-	7,081,500	47,584,500	12,075,000

BALANCE SUMMARY	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	-	(916,710)	(281,400)	-	47,529,371	-
Fund Balance (Deficit)- Beginning:	-	-	(916,710)	(1,198,109)	(1,198,109)	46,331,262
Fund Balance (Deficit)- Ending:	-	(916,710)	(1,198,109)	(1,198,109)	46,331,262	46,331,262

System Overview

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

Future Facilities

Future electrical facilities include the following:

Energy

•138 KV Line	\$5,500,000
•SWCA-Impact Survey	\$75,000
•Substation	\$4,500,000
•Gas Tap	\$1,000,000
•Energy Building	\$1,000,000

Fund 44: Gas and Electric Utilities

EXPENDITURES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
44-81-44000-7000 Bobby Werren Power Project		5,963	23,969			
44-81-44000-7320 138 KV line (Electical Distribution Redundancy)	2,500,000	333,215	71,325		25,233	5,500,000
44-81-53100-7000 Bobby Werren Power Project			20,678			
44-81-53100-7221 SWCA				75,000	24,353	75,000
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)			59,031		5,543	
44-81-53100-7322 SR73 12.47KV Feeder			106,397			
Streetlights						
Loop Lone Tree Regulator Station With Ranches/ Pony Express Substation	3,500,000			4,500,000		4,500,000
Gas Tap						1,000,000
Showdown Improvements						
South Power Project			31,150			
16" Gas Steel line		463,379				
North Ranch Gas Line				1,506,500		
Land Purchase						
Cedar Pass Ranch 2" Gas Line		52,589				
Energy Building				1,000,000		1,000,000
Sweetwater Gas Extention		70,414				
Transfer to SID 97-1						
Transfer to SID 93-3						
Expenditure Total:	6,000,000	956,710	281,400	7,081,500	55,129	12,075,000

REVENUES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
44-00-38110-0000 Transfer in from the General Fund		40,000				
44-00-38153-0000 Transfer In from Electric Utility Fund	999,114			1,581,500	1,584,500	325,000
44-00-38155-0000 Transfer In from Gas Utility Fund						
44-00-39110-0000 Bond Proceeds- Gas & Electric Construction Fund	610,000			4,500,000		11,000,000
Electric Fund Balance				750,000	750,000	750,000
Grant Revenue				250,000	250,000	
Gas and Electric Bond	4,390,886					
Revenue Total:	6,000,000	40,000	-	7,081,500	47,584,500	12,075,000

BALANCE SUMMARY	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	-	(916,710)	(281,400)	-	47,529,371	-
Fund Balance (Deficit)- Beginning:	-	-	(916,710)	(1,198,109)	(1,198,109)	46,331,262
Fund Balance (Deficit)- Ending:	-	(916,710)	(1,198,109)	(1,198,109)	46,331,262	46,331,262

Water

System Overview

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

The City's water distribution system is serviced by

three wells. All the wells pump water to a booster pump at the surface that pressurizes the water distribution system. The wells are integrated and monitored with a telemetry system.

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

Future Facilities

No capital projects planned for FY 2012

Fund 48: Water Utility- Capital Projects

EXPENDITURES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
48-81-44100-7002 Well #1 Upgrades	900,000	-	-	-	-	-
48-81-44100-7004 Well #4	1,360,000	-	11,399	-	-	-
48-81-44200-7006 Well #5	-	-	141,096	-	84,782	-
48-81-51100-7001 NSA Water System Upgrades-	-	-	26,371	-	-	-
48-81-51100-7005 Tank #5	2,750,000	2,161	1,416,876	-	5,236	-
SSA PRV	-	-	-	100,000	-	-
Well #2	1,000,000	-	-	-	-	-
Tank #2	200,000	-	-	-	-	-
Water Reuse study	-	-	-	250,000	-	-
Well #5	2,535,000	-	-	-	-	-
Sweetwater Storm Drain	-	-	-	-	-	-
Expenditure Total:	8,745,000	2,161	1,595,742	350,000	90,018	-

REVENUES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
48-00-37010-0000 Interest Earnings	-	28,018	-	-	-	-
48-00-38111-0000 Transfer From Water Impact Fee Fund	-	2,279,731	2,248,444	-	-	-
48-00-38151-0000 Transfer From Water Fund	1,216,195	-	-	100,000	100,000	-
48-00-39111-0000 Bond Proceeds	7,278,865	-	-	-	-	-
48-00-39710-0000 Developer Contribution for Test Wells (Hidden Grant for Water Re-use study)	250,000	-	-	250,000	250,000	-
Revenue Total:	8,745,060	2,307,749	2,248,444	350,000	350,000	-

BALANCE SUMMARY	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	60	2,305,588	652,702	-	259,982	-
Fund Balance (Deficit)- Beginning:	55,310	55,370	2,360,958	3,013,661	3,013,661	3,273,643
Fund Balance (Deficit)- Ending:	55,370	2,360,958	3,013,661	3,013,661	3,273,643	3,273,643

System Overview

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

Wastewater in the South Service Area (SSA) is collected by a series of lines and transported to the City's Wastewater Treatment Plant. Once treated, the wastewater is stored in two large lagoons, which is later applied in a land application process to irrigate alfalfa.

Future Facilities

No capital projects planned for FY 2012

Fund 49: Sewer Utility - Capital Projects

EXPENDITURES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
49-41-44100-7000 Sewer Treatment Plant	-	5,785,354	4,169,092	-	-	-
49-81-44100-7001 South Service Trunk Line	-	-	-	-	-	-
49-4152000-7111 Capital Outlay(Land Purchase)	-	-	-	-	-	-
Expenditure Total:	-	5,785,354	4,169,092	-	-	-

REVENUES	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Bond Proceeds/Grant	7,450,000	477,900	-	-	-	-
Interest Earnings	-	679	-	-	-	-
49-00-39710-0000 Contributions from Developers	-	-	280,428	-	-	-
Transfer In from sewer utility fund	-	-	-	-	-	-
49-00-38152-0000 Transfer from sewer impact fee fund	-	1,210,367	-	-	-	-
Revenue Total:	7,450,000	1,688,946	280,428	-	-	-

BALANCE SUMMARY	2008 Actuals	2009 Actuals	2010 Actuals	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	7,450,000	(4,096,408)	(3,888,665)	-	-	-
Fund Balance (Deficit)- Beginning:	-	7,450,000	3,353,592	(535,073)	(535,073)	(535,073)
Fund Balance (Deficit)- Ending:	7,450,000	3,353,592	(535,073)	(535,073)	(535,073)	(535,073)



Debt Service Funds Review

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

Since debt service is a contractual obligation, the City includes all principal and interest payments as

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

City Debt Overview

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

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

Debt Service Funds to finance needed improvements.

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The current taxable value of the City is \$684,959,218, allowing a debt limit of \$27,398,369. In addition, state statutes allow for an additional 4% to be used for water, sewer, or other projects thus resulting in a debt limit of 8% of taxable value.

Debt Service Funds

Special Improvement District

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

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

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

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

Revenue Bonds

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

General Bonds

The City currently has no General Obligation debts.

Total Debt Service Budget Summary (FY 2011)

Bond	Issue Date	Final Due Date	Principal	Interest	Budget Year Balance
SID 2000-1	2002	2021	8,840,000	8.25%-8.35%	4,099,000
SID 98-1 (2005A)	2005	2013	6,295,000	6.25%	1,081,000
Gas & Electric Revenue	2001	2025	21,475,000	3.5%-5.0%	19,275,000
Water & Sewer Revenue	2001	2026	16,500,000	4.0%-5.0%	15,495,000
DEQ Bond	2009	2028	6,665,000	1.00%	6,587,000
Road Bond	2005	2014	1,266,000	2.52%-4.5%	547,000
Total			61,041,000		47,084,000

Budget Summary - Preliminary Budget Appropriation FY 2011

DEBT

Expenditures Sources from various Debts:

98-1 SID	\$	620,714
2000-1 SID		564,896
Gas and Electric Revenue Bond		1,605,599
Water and Sewer Revenue Bond		1,044,926
Road Bond		150,676
DEQ Bond		170,345

Total Debt Service expenditures: 4,157,156

Revenues:

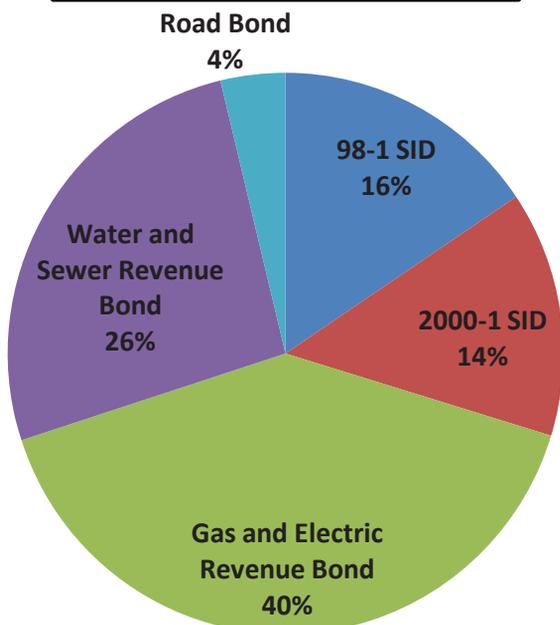
98-1 SID		620,714
2000-1 SID		564,896
Gas and Electric Revenue Bond		1,605,600
Water and Sewer Revenue Bond		1,044,926
Road Bond		150,676
DEQ Bond		170,345
97-1 SID		1,475
98-3 SID		1,245

Total Revenues \$ 4,159,877

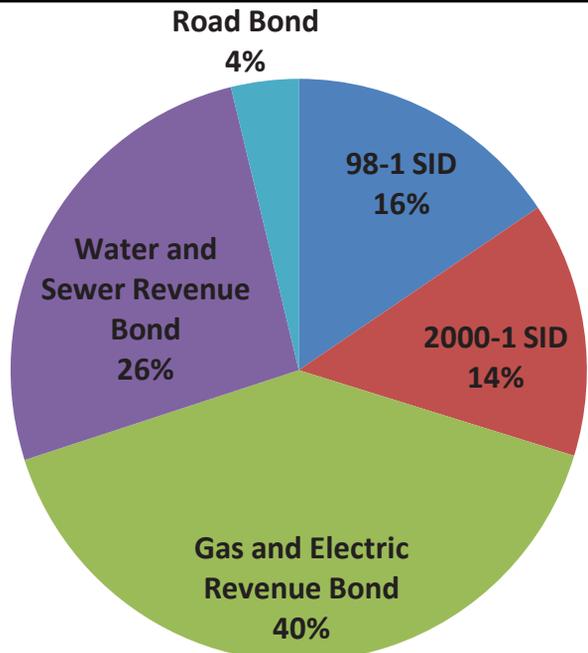
Total proposed appropriation 4,159,877

Excess/Deficit Revenues over Appropriation \$ 2,721

Debt Service Revenues



Debt Service Expenditures



2000-1 SID

Debt Purpose

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

Debt Schedule

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

2001 - 1 SID SUMMARY			
Year	Regular Principal Due	Interest	Estimated Payment
2012	166,000	343,696	509,696
2013	180,000	330,000	510,000
2014	194,000	315,150	509,150
2015-2019	2,099,000	1,235,274	3,334,274
2020-2021	1,460,000	182,986	1,642,986
Total	4,099,000	2,407,106	6,506,106

Fund 74: 2001 - 1 SID Debt Service Fund

DEBT

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
- Restructuring Costs	-		-			
- Capital Projects	-		-			
- Internal Services (Administration F	30,000	30,000	30,000	30,000		30,000
74-61-48100-9146 Trfr to Road Cap Project Fund	-		277,129			
74-71-47174-4140 Banking Fees	51	15	30	200	20	200
74-71-47174-8111 Principal	1,628,000	151,000	111,000	125,000	770,618	166,000
74-71-47174-8121 Interest	504,684	370,175	357,638	354,008	380,160	343,696
74-71-47174-8151 Paying Agent Fee	27,727	25,447	22,461	20,000	29,481	25,000
74-71-74000-4121 Attorney Fees	-	4,524	-		16,528	
74-71-74000-4320 Engineering Services	-		-			
74-71-74101-7320 Misc Contingency	-		-			
74-71-74101-7321 Ranches PKWY/PNY Xpress PKV	-		-			
74-81-74000-4174 Other Bond Expense	57,503	1,340				
74-81-74000-5001 Misc. - Expenses					12,301	
74-81-74000-6600 Reimbursement of Equity Buy-in	69,711	52,864				
Total Financing Uses:	2,317,676	635,365	798,258	529,208	1,209,108	564,896

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
- Transfer In General Fund	-	-	-			
- Equity Buy In	-	-	-			
- Bond Proceeds (Fund Balance)	-	-	-			
74-00-34311-0000 Assessments- Collected	18,070	233,652	520,833	519,208	710,564	476,896
74-00-34865-0000 2000-1 SID Equity Buy In Water	35,462	27,804	120,153		51,672	30,000
74-00-34866-0000 2000-1 Equity Buy In Transporatic	46,504	35,971	142,252		62,201	35,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Tra	36,195	13,950	56,730		23,842	13,000
74-00-37010-0000 Interest Earning	61,052	18,692	8,151	10,000	9,068	10,000
74-00-37011-0000 Interest Income- Special Accessm	-	-	-			
Total Financing Sources:	197,283	330,069	848,119	529,208	857,347	564,896

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(2,120,393)	(305,296)	49,861	-	(351,761)	-
Fund Balance (Deficit)- Beginning:	272,317	(1,848,076)	(2,153,372)	(2,103,511)	(2,103,511)	(2,455,272)
Fund Balance (Deficit)- Ending:	(1,848,076)	(2,153,372)	(2,103,511)	(2,103,511)	(2,455,272)	(2,455,272)

2005 A SID (98-1 SID)

Debt Purpose

The 2005 A SID (formerly known as 98-1 SID) was used for the construction and paving of approximately four miles of asphalt road and construction of a concrete curb planter. Additionally, funds were used to install a major sewer trunk line and other sewer collection improvements,

constructing well and water systems improvements, telecommunication conduit and cabling, completing landscaping and park improvements, and replacing 12kV above ground electrical transmission lines.

Debt Schedule

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

2005 A (SID 98-1)			
Year	Regular Principal Due	Interest	Estimated Payment
2012	518,000	67,564	585,564
2013	563,000	35,188	598,188
Total	\$ 1,081,000	\$ 102,752	\$ 1,183,752

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

DEBT

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
- Internal Services (Administration Fee)	15,000	19,000	19,000	20,000	20,000	20,000
71-00-47171-4140 Banking Fees	150	30		150	16	150
71-00-47171-8111 Principal	345,000	124,000	112,000	315,000	315,000	518,000
71-00-47171-8121 Interest	703,085	102,000	94,250	87,250	87,250	67,564
71-00-47171-8151 Paying Agent Fee	10,000	11,437	16,338	15,000	10,249	15,000
71-00-71000-4320 Engineering Services	-	-		-		
71-00-71101-7320 SID 98-1 Construction Fund	-	-		-		
71-81-71000-4121 Attorney Fees	-	1,134		-		
71-81-71000-5001 Misc. Expenses					12,283	
Total Financing Uses:	1,073,235	257,601	241,588	437,400	444,798	620,714

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
71-00-34311-0000 Assessments- Collected	97,390	76,983	132,225	427,400	198,736	563,714
71-00-34855-0000 Equity Buy-In/Impact Fee	30,492	23,870	71,610		21,495	15,000
71-00-34856-0000 98-1 SID Equity Buy In Trans	23,940	19,784	57,456		20,856	14,000
71-00-34857-0000 98-1 SID Equity Buy In SW	3,120	3,549	6,552		2,255	2,000
71-00-34858-0000 98-1 SID Equity Buy In Power	15,738	14,786	30,195		12,397	9,000
71-00-34865-0000 98-1 SID Equity Buy In Water	19,448	15,730	47,762		17,066	12,000
71-00-37010-0000 Interest Income	39,890	13,045	4,845	10,000	3,912	5,000
71-00-37011-0000 Interest Income- Special Accessments	-	-				
71-00-39111-0000 Bond Proceeds	-					
Total Financing Sources:	230,018	167,747	350,645	437,400	276,717	620,714

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(843,217)	(89,854)	109,057	-	(168,081)	-
Fund Balance (Deficit)- Beginning:	2,270,286	1,427,069	1,337,215	1,446,272	1,446,272	1,278,191
Fund Balance (Deficit)- Ending:	1,427,069	1,337,215	1,446,272	1,446,272	1,278,191	1,278,191

Water & Sewer Revenue Bond

Debt Purpose

The Water & Sewer Revenue Bonds Series 2000 were issued to retire all of the City's Water & Sewer Revenue Bond Anticipation Notes, as well as to finance the costs of the acquisition and construction of facilities of the water and sewer system. The water system consists of pipe,

wells, pumps, and storage tanks. The sewer system includes collectors, interceptors for the entire City and a sewer treatment facility for the South Service Area.

Debt Schedule

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

Water & Sewer Revenue Bond			
Year	Principal	Interest	DS Pmt
2012	290,000	749,926	1,039,926
2013	325,000	738,326	1,063,326
2014	320,000	724,512	1,044,512
2015	335,000	710,912	1,045,912
2016-2020	2,190,000	3,309,530	5,499,530
2021-2025	3,140,000	2,687,716	5,827,716
2026-2030	5,090,000	1,810,838	6,900,838
2031-2035	3,805,000	289,000	4,094,000
Total	\$ 15,495,000	\$ 11,020,760	\$ 26,515,760

Fund 76: Water & Sewer Bond Debt Service

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
76-71-47176-8111 Principal	235,000	385,000	340,000	280,000	280,000	290,000
76-71-47176-8121 Interest	441,123	395,062	763,307	761,125	415,159	749,926
- Transfer to Water Fund Operations	-	39,896	-	-	-	-
Transfer to Water Capital Projects	-	33,325	-	-	-	-
- Transfer to Sewer Fund Operations	-	-	-	-	-	-
76-71-47176-8151 Paying Agent Fee	15,000	5,600	3,000	10,000	4,364	5,000
Total Financing Uses:	691,123	858,883	1,106,307	1,051,125	699,523	1,044,926

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
76-00-38151-0000 Transfer In from Water Fund	530,000	-	560,916	534,119	291,338	414,918
76-00-38152-0000 Transfer In from Sewer Fund	335,000	-	497,670	437,006	330,996	550,008
76-00-39000-0000 Bond Proceeds-Capitalized Interest	-	1,218,171	-	-	-	-
76-00-37010-0000 Interest	-	6,501	4,332	-	6,299	-
Transfer in from Water Impact Fee	-	-	-	-	-	80,000
Transfer in from Sewer Impact Fee	-	-	89,954	80,000	-	-
Total Financing Sources:	865,000	1,218,171	1,152,872	1,051,125	628,633	1,044,926

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	173,877	359,288	46,565	-	(70,890)	-
Fund Balance (Deficit)- Beginning:	707,953	881,830	1,241,118	1,287,683	1,287,683	1,287,683
Fund Balance (Deficit)- Ending:	881,830	1,241,118	1,287,683	1,287,683	1,216,793	1,287,683

DEBT

DEQ Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028 bearing an interest rate of 1.00%.

DEQ BOND			
Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2012	105,000	63,345	168,345
2013	117,000	64,235	181,235
2014	130,000	63,000	193,000
2015	157,000	61,565	218,565
2016-2020	1,228,000	276,340	1,504,340
2021-2025	2,015,000	195,075	2,210,075
2026-2030	2,835,000	74,675	2,909,675
Total	6,587,000	798,235	7,385,235

Fund 76: DEQ Loan

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Proposed
Principal	-	78,000	-	105,000	105,000
Interest	-	66,650	53,032	64,820	63,345
Paying Agent Fee	-	-	1,800		2,000
Total Financing Uses:	-	144,650	54,832	169,820	170,345

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Proposed
76-00-38152-0000 Transfer In from Sewer Fund	-	144,650	54,832	169,820	
Transfer In from Sewer Impact Fee Fund					170,345
Total Financing Sources:	-	144,650	54,832	169,820	170,345

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	-		-
Fund Balance (Deficit)- Beginning:	-	-	-		-
Fund Balance (Deficit)- Ending:	-	-	-	-	-

DEBT

Gas & Electric Revenue Bond

Debt Purpose

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

Debt Schedule

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

Gas & Electric Revenue Bond			
Year	Principal	Interest	DS Pmt
2012	715,000	888,599	1,603,599
2013	790,000	862,680	1,652,680
2014	870,000	833,056	1,703,056
2015-2019	5,715,000	3,551,618	9,266,618
2020-2024	7,600,000	1,972,242	9,572,242
2025-2029	3,585,000	243,676	6,828,676
Total	\$ 19,275,000	\$ 8,351,871	\$ 27,626,871

Fund 75: Gas & Electric Bond Debt Service

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
75-71-47175-8111 Principal	460,000	515,000	580,000	645,000		715,000
75-71-47175-8121 Interest	966,244	950,144	932,119	911,819		888,599
75-71-47175-8155 Letter of Credit Fee	-		-			
75-71-47175-8156 Remarketing Fee	-		-			
75-71-47175-8151 Paying Agent Fee	5,250	2,000	2,000	5,000	8,945	2,000
Restructuring Cost	-		-			
Total Financing Uses:	1,431,494	1,467,144	1,514,119	1,561,819	8,945	1,605,599

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
75-00-37010-0000 Interest Earnings	9,822	11,288	2,033	10,000	3,136	5,000
75-00-38153-0000 Transfer In from Electric Fund	1,000,000	1,000,000	900,000	692,546	377,752	768,290
75-00-38155-0000 Transfer In from Gas Fund	645,931	710,000	845,000	639,273	348,694	832,310
75-00-39000-0000 Bond Proceeds-Capitalized Interest	-					
Transfer in from Electric Impact Fee				220,000		
Total Financing Sources:	1,655,753	1,721,288	1,747,033	1,561,819	729,582	1,605,600

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	224,259	254,144	232,914	-	720,637	1
Fund Balance (Deficit)- Beginning:	1,263,985	1,488,244	1,742,388	1,975,302	1,975,302	2,695,939
Fund Balance (Deficit)- Ending:	1,488,244	1,742,388	1,975,302	1,975,302	2,695,939	2,695,940

DEBT

Road Bond

Debt Purpose

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

Debt Schedule

These bonds require semiannual payments of interest and annual payments of Principal due September 1, 2005 through September 1, 2014, bearing interest ranging from 2.52 to 4.5%. The debt service requirements to maturity are as follows:

Excise Tax Road Bond			
Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2012	128,000	21,176	149,176
2013	134,000	15,588	149,588
2014	139,000	9,635	148,635
2015	146,000	3,285	149,285
Total	547,000	49,684	596,684

Fund 79: Road Bond

Fund 79- Road Bond

EXPENDITURES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
79-00-47179-8111 Principal	111,000	115,000	119,000	123,000		128,000
79-00-47179-8121 Interest	39,448	35,520	31,137	26,362	13,024	21,176
79-00-47179-8151 Paying Agent Fee	1,250	1,250	7,550	1,500	1,364	1,500
Total Financing Uses:	151,698	151,770	157,687	150,862	14,388	150,676

REVENUES	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
79-00-38100-0000 Transfer In From General Fund- Streets	151,698	151,004	150,137	150,862		150,676
Total Financing Sources:	151,698	151,004	150,137	150,862	-	150,676

BALANCE SUMMARY	2008 Actual	2009 Actual	2010 Actual	2011 Approved	2011 Projected	2012 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	(766)	(7,550)	-	(14,388)	-
Fund Balance (Deficit)- Beginning:	5,718	5,718	4,952	(2,598)	(2,598)	(16,986)
Fund Balance (Deficit)- Ending:	5,718	4,952	(2,598)	(2,598)	(16,986)	(16,986)

DEBT



Section VII

EAGLE
MOUNTAIN

Appendix

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Citizen Survey

2011 Citizen Satisfaction Survey

This survey was conducted online during the month of July 2011, using Qualtrics survey software. Over 900 people started the survey. Of those, 886 indicated that they were 18-years-old or older, AND residents of Eagle Mountain. About 95 percent, or 839, of those 886 respondents fully completed the survey. With a sample size of 839 valid responses, and a 95 percent confidence level, the margin of error (confidence interval) is ± 3.32 percent for a population of 23,000. In other words, we are 95 percent confident that the true means for the overall population falls within ± 3.32 percent of the means calculated from this sample. At a 99 percent confidence level, the confidence interval is ± 4.37 percent.

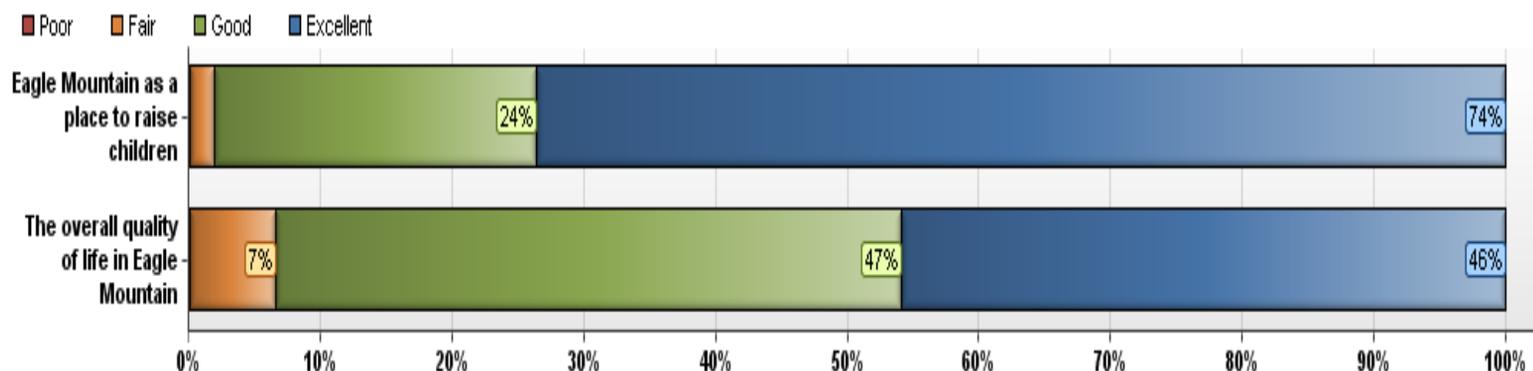
Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and participants could opt-out of completing the survey at any time. In order to overcome this limitation, residents were notified about the survey through numerous communication channels and offered a chance to win attractive incentives.

The follow report uses basic descriptive statistics to summarize the results:

1. Please rate each of the following aspects of quality of life in Eagle Mountain:

Question	Poor	Fair	Good	Excellent	Responses	Mean
Eagle Mountain as a place to raise children	1	16	209	630	856	3.71
The overall quality of life in Eagle Mountain	1	58	418	405	882	3.39

NOTE: These questions were viewed by 886 respondents. Thirty respondents (about 3%) marked “Don’t Know” when rating “Eagle Mountain as a place to raise children.” The mean of 3.71 out of 4 indicates that the average response for the question was between “Good” (3) and “Excellent” (4), leaning toward “Excellent.” Another way to understand the mean is to calculate a percentage by dividing the

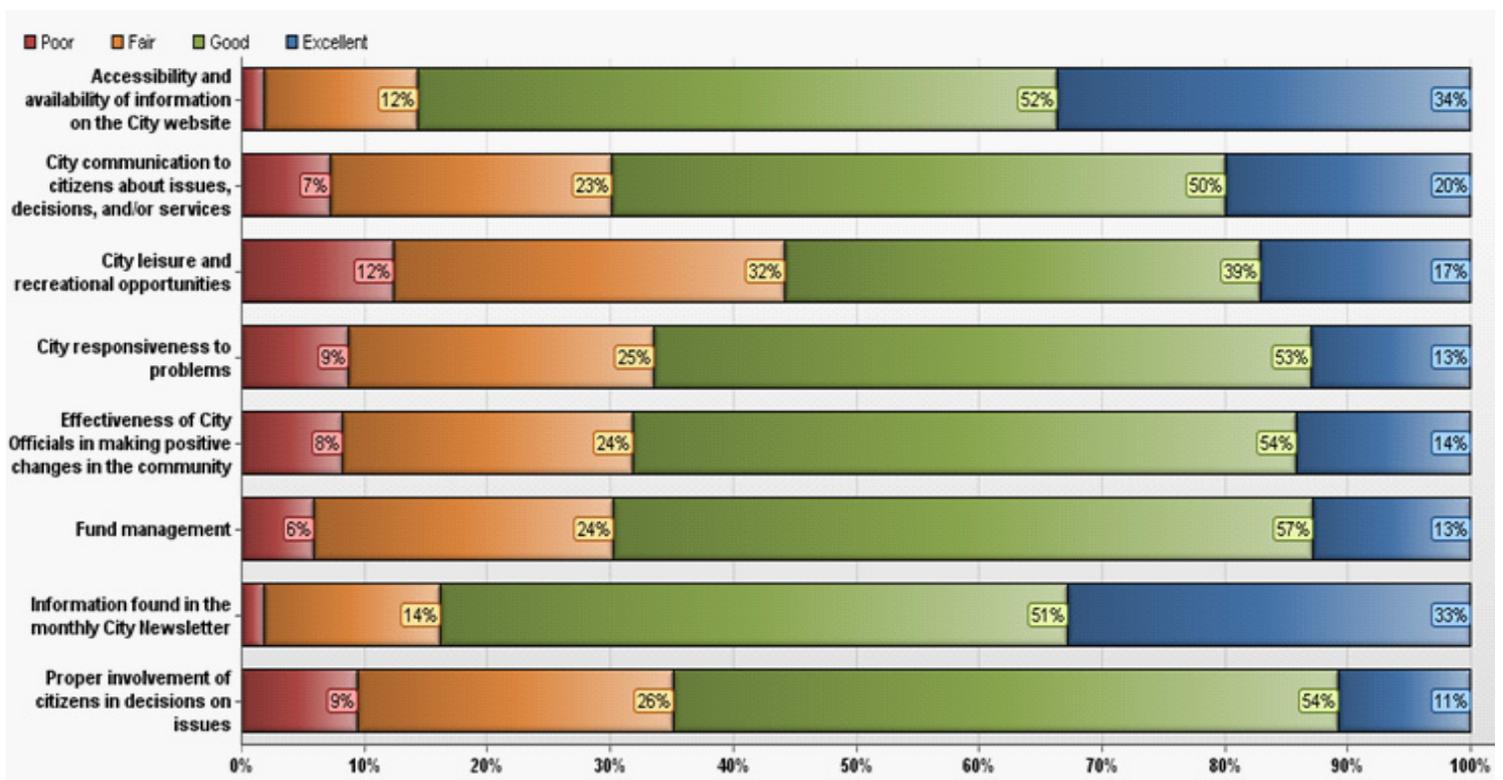


Citizen Survey

2. Please rate the following aspects of Eagle Mountain City government:

Question	Poor	Fair	Good	Excellent	Responses	Mean
Accessibility and availability of information on the City website	16	105	440	284	845	3.17
Information found in the monthly City Newsletter	16	123	440	282	861	3.15
City communication to citizens about issues, decisions, and/or services	60	188	412	164	824	2.83
Fund management	38	157	367	83	645	2.77
Effectiveness of City Officials in making positive changes in the community	62	180	410	108	760	2.74
City responsiveness to problems	66	190	408	99	763	2.71
Proper involvement of citizens in decisions on issues	68	185	390	78	721	2.66
City leisure and recreational opportunities	107	274	333	148	862	2.61

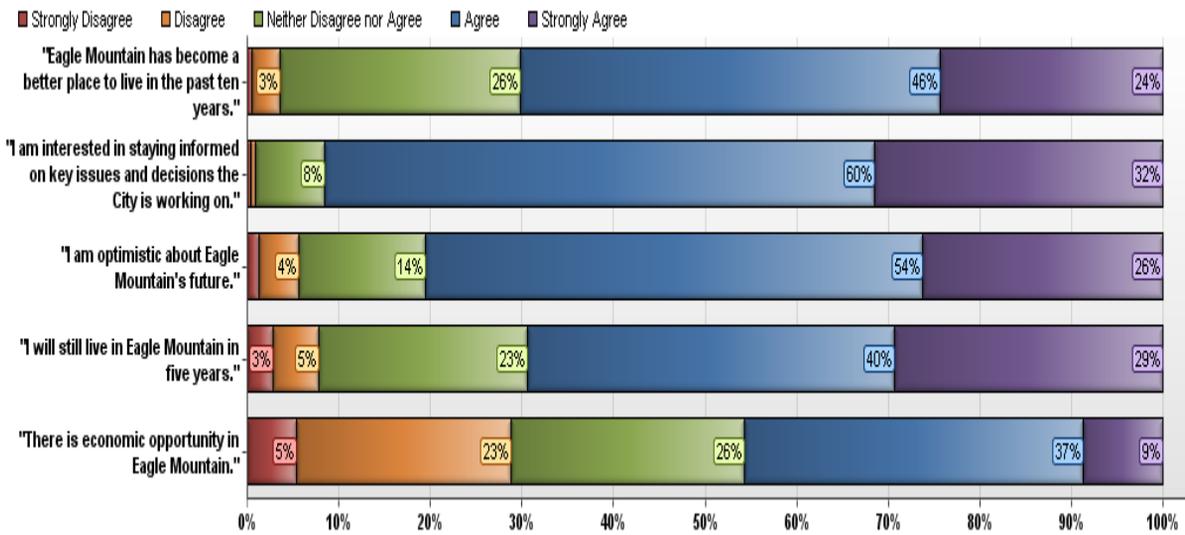
Note: These questions were viewed by 886 respondents. Any difference between the number of responses listed above and 886 is due to respondents marking “Don’t Know.” For example, when asked to rate City government’s “Fund Management,” 241 respondents (27%) marked “Don’t Know.” Of the remaining 645 respondents who answered the question, 13 percent marked “Excellent,” 57% marked “Good,” 24% marked “Fair,” and 6% marked “Poor.”



Citizen Survey

3. Please rate how much you agree or disagree with the following statements:

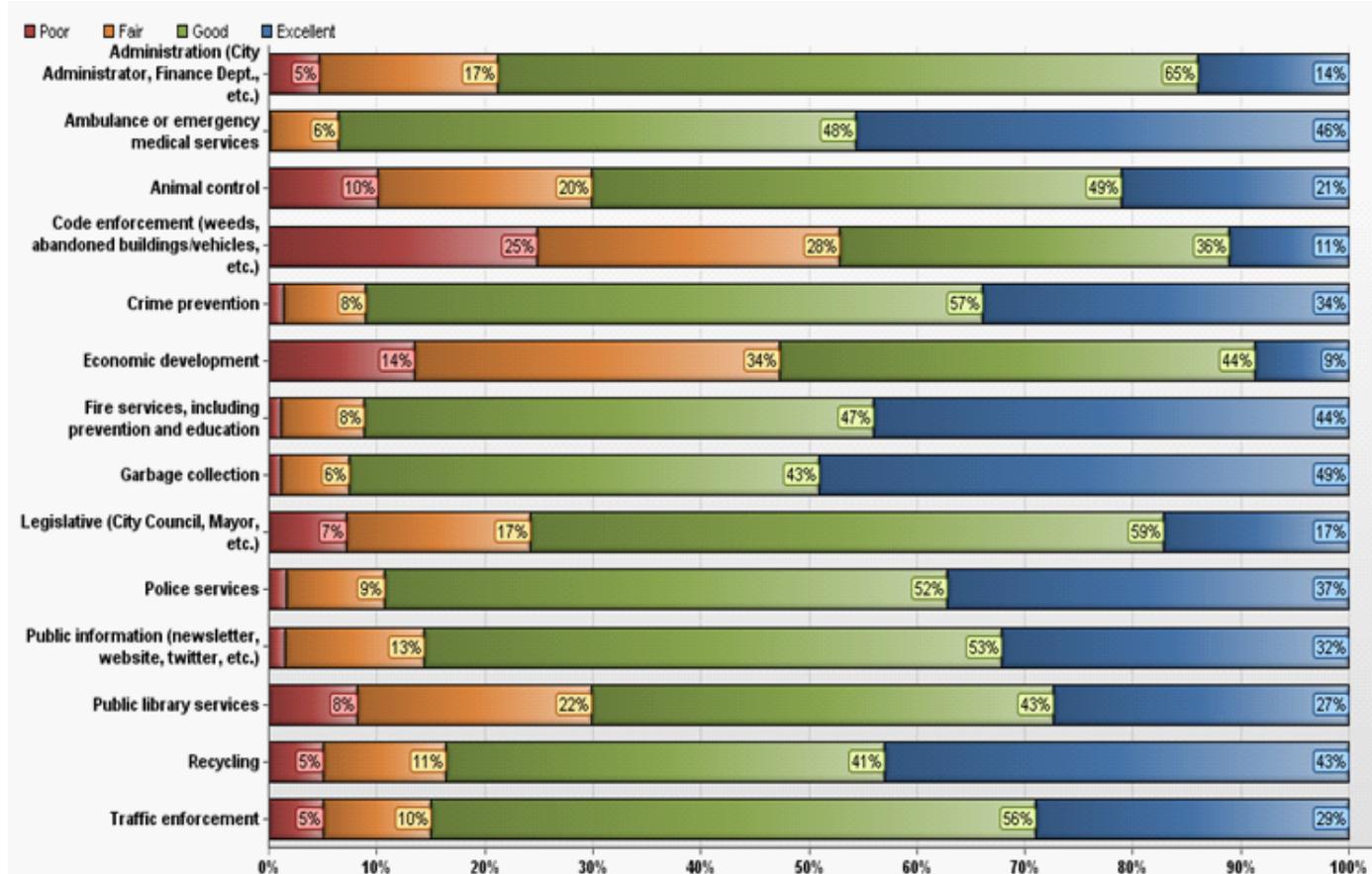
Question	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Responses	Mean
"I am interested in staying informed on key issues and decisions the City is working on."	3	5	66	527	277	878	4.22
"I am optimistic about Eagle Mountain's future."	11	38	122	476	231	878	4.00
"Eagle Mountain has become a better place to live in the past ten years."	5	27	230	402	214	878	3.90
"I will still live in Eagle Mountain in five years."	25	44	200	352	257	878	3.88
"There is economic opportunity in Eagle Mountain."	47	206	224	324	77	878	3.20



Citizen Survey

4. Please rate the quality of each of the following services in Eagle Mountain:

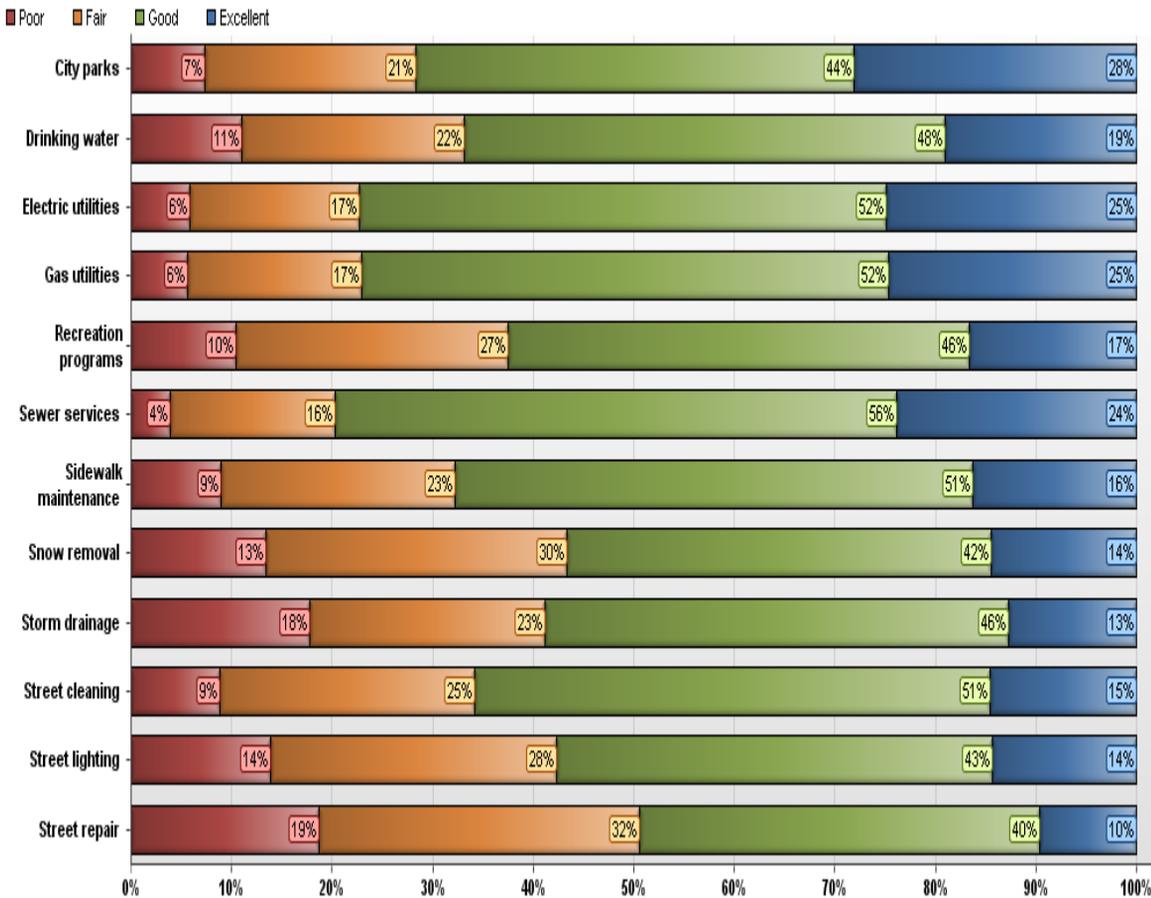
Question	Poor	Fair	Good	Excellent	Responses	Mean
Garbage collection	10	54	371	419	854	3.40
Ambulance or emergency medical services	1	41	314	299	655	3.39
Fire services, including prevention and education	8	57	350	326	741	3.34
Police services	12	68	386	276	742	3.25
Crime prevention	10	54	408	242	714	3.24
Recycling	39	88	315	334	776	3.22
Public information (newsletter, website, twitter, etc.)	13	109	452	272	846	3.16
Traffic enforcement	39	77	432	224	772	3.09
Public library services	59	156	308	197	720	2.89
Administration (City Administrator, Finance Dept., etc.)	30	106	416	90	642	2.88
Legislative (City Council, Mayor, etc.)	51	121	418	122	712	2.86
Animal control	65	128	317	136	646	2.81
Economic development	103	256	335	66	760	2.48
Code enforcement (weeds, abandoned buildings/vehicles, etc.)	197	222	286	88	793	2.33



Citizen Survey

5. Please rate the quality of each of the following services in Eagle Mountain:

Question	Poor	Fair	Good	Excellent	Responses	Mean
Sewer services	32	136	463	198	829	3.00
Electric utilities	50	144	449	213	856	2.96
Gas utilities	48	147	446	210	851	2.96
City parks	63	179	372	240	854	2.92
Drinking water	93	187	404	161	845	2.75
Sidewalk maintenance	72	187	414	131	804	2.75
Street cleaning	73	211	426	121	831	2.72
Recreation programs	78	204	344	125	751	2.69
Street lighting	118	243	370	122	853	2.58
Snow removal	109	243	343	117	812	2.58
Storm drainage	145	191	376	104	816	2.54
Street repair	159	270	338	82	849	2.40



Citizen Survey

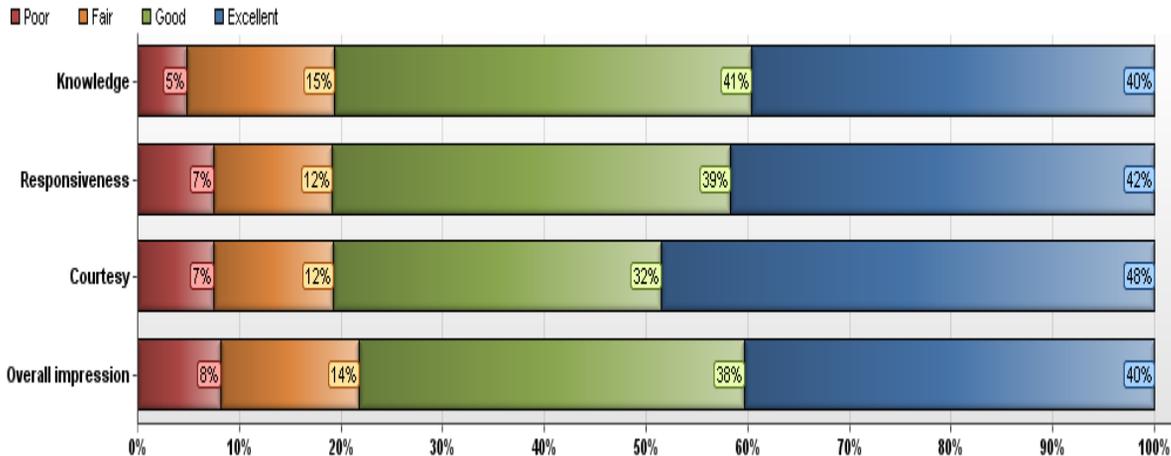
6. Within the last 12 months, have you had any in-person or phone contact with any employee of Eagle Mountain City?

Answer	Response	%
Yes	592	70%
No	249	30%
Total	841	100%

7. Please rate the Eagle Mountain City employee you interacted with most recently:

NOTE: This question was only viewed by respondents who answered "Yes" to the previous question (i.e. they had contact with a City employee within the last 12 months).

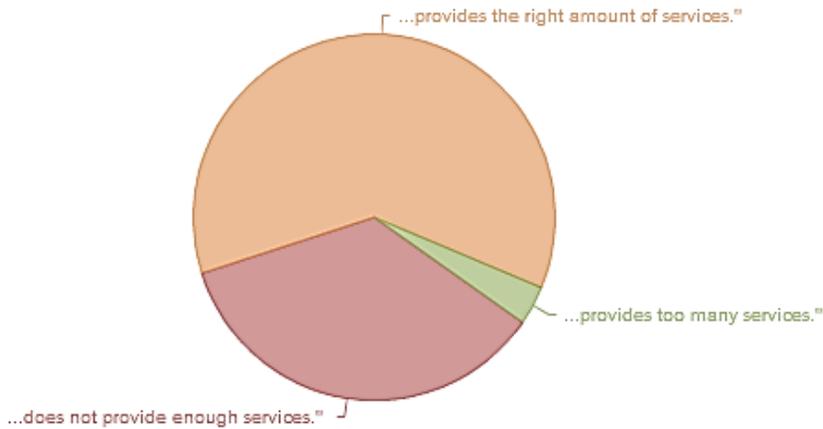
Question	Poor	Fair	Good	Excellent	Responses	Mean
Courtesy	44	69	190	285	588	3.22
Responsiveness	44	68	230	245	587	3.15
Knowledge	28	85	239	231	583	3.15
Overall impression	48	80	223	237	588	3.10



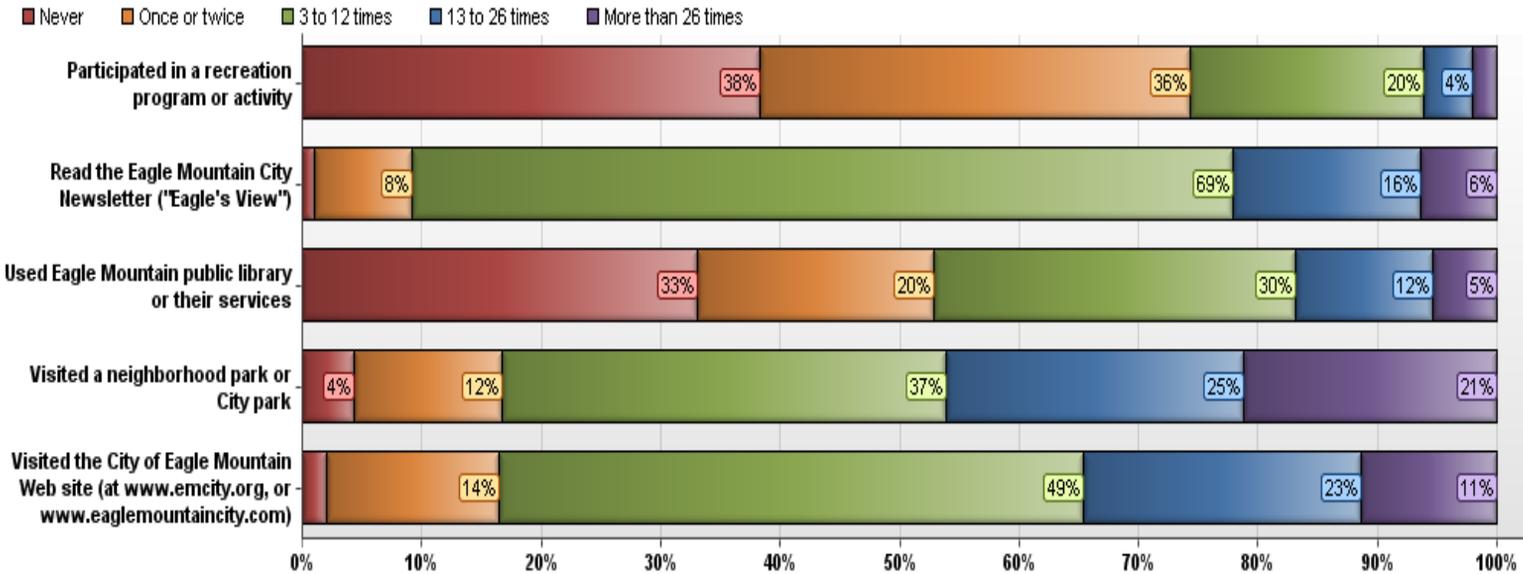
Citizen Survey

8. 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?

Question	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Responses	Mean
Visited a neighborhood park or City park	37	106	319	213	182	857	3.46
Visited the City of Eagle Mountain Web site (at www.emcity.org, or www.eagle-mountaincity.com)	18	123	419	200	97	857	3.27
Read the Eagle Mountain City Newsletter ("Eagle's View")	9	70	589	134	55	857	3.18
Used Eagle Mountain public library or their services	283	170	259	99	46	857	2.36
Participated in a recreation program or activity	328	309	168	35	17	857	1.95



a



Citizen Survey

9. Please complete the following statement: "The City of Eagle Mountain..."

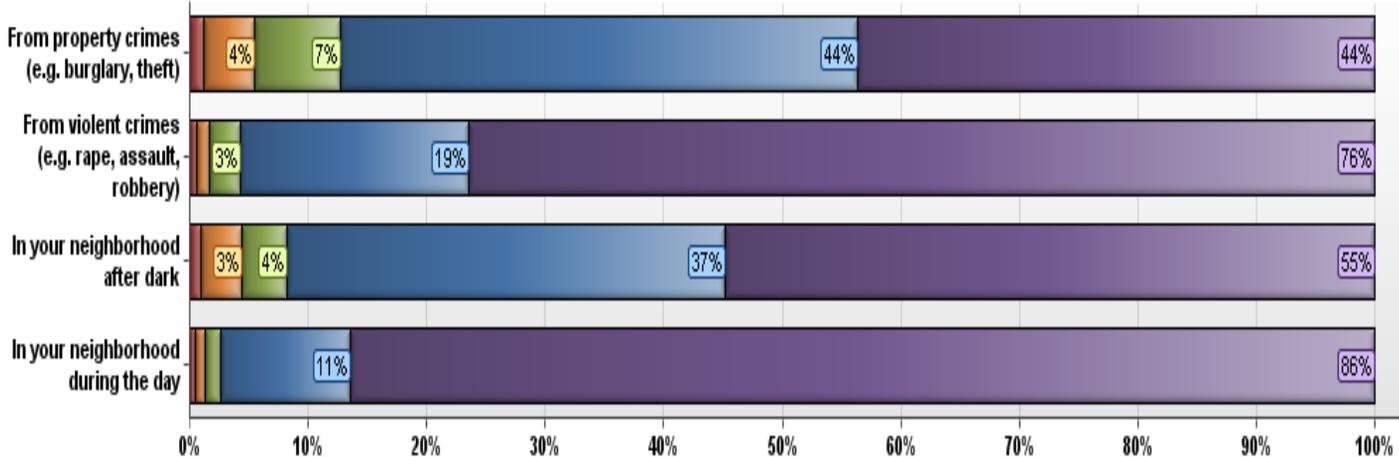
Answer	Response	%
...does not provide enough services."	247	35%
...provides the right amount of services."	428	61%
...provides too many services."	24	3%
Total	699	100%

Note: 187 respondents (21%) out of 886 marked "Don't Know."

10. Please rate how safe you feel in Eagle Mountain:

Question	Very Unsafe	Somewhat Unsafe	Neither Unsafe or Safe	Somewhat Safe	Very Safe	Responses	Mean
In your neighborhood during the day	4	7	11	93	734	849	4.82
From violent crimes (e.g. rape, assault, robbery)	5	9	22	163	647	846	4.70
In your neighborhood after dark	8	29	33	314	466	850	4.41
From property crimes (e.g. burglary, theft)	10	36	62	371	370	849	4.24

■ Very Unsafe
 ■ Somewhat Unsafe
 ■ Neither Unsafe or Safe
 ■ Somewhat Safe
 ■ Very Safe



Citizen Survey

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

Answer	Response	%
Yes	58	7%
No	791	93%
Total	849	100%

12. Was this crime (were these crimes) reported to police?

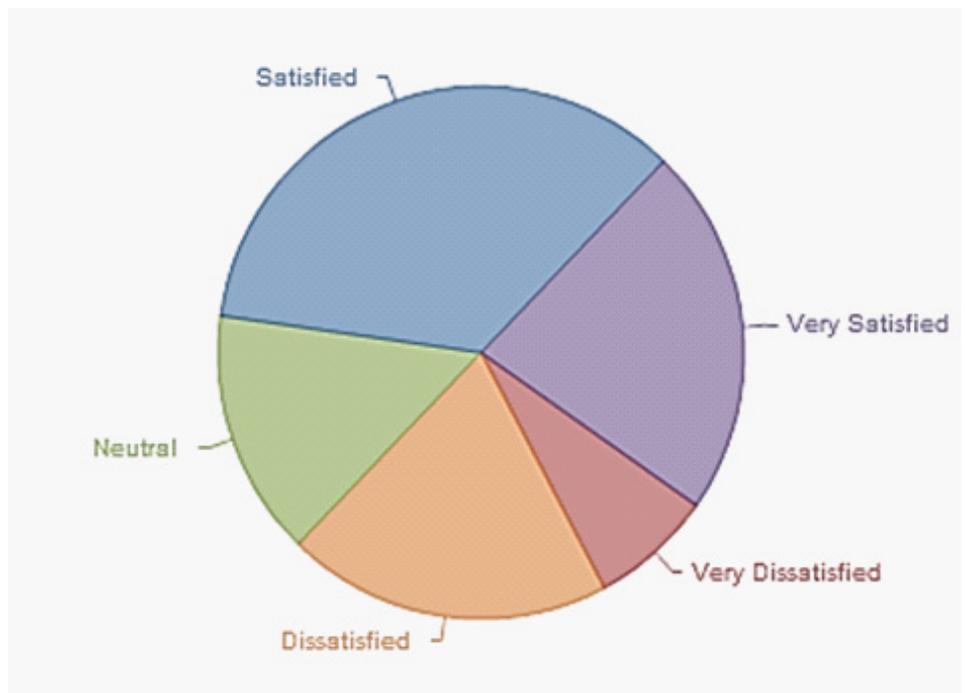
NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they were the victim of a crime within the last 12 months).

Answer	Response	%
Yes	39	70%
No	17	30%
Total	56	100%

13. Overall, how satisfied are you with the response of police to your report(s)?

NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they reported the crime(s) to police).

Answer	Response	%
Very Dissatisfied	3	8%
Dissatisfied	8	20%
Neutral	6	15%
Satisfied	14	35%
Very Satisfied	9	23%
Total	40	100%



Citizen Survey

14. What source do you use most often for news or information about Eagle Mountain?

NOTE: This question was optional.

Answer	Response	%
City Newsletter	423	50%
City Website	215	25%
Friends/Neighbors/Relatives	88	10%
Internet	79	9%
Newspaper	30	4%
Flyers	9	1%
Television	8	1%
Radio	1	0%
Total	853	100%

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

NOTE: This question was optional.

Question	Very Un-likely	Unlikely	Likely	Very Likely	Responses	Mean
Monthly City newsletter ("Eagle's View")	19	30	283	513	845	3.53
City website (www.eaglemountaincity.com)	22	64	302	453	841	3.41
E-mail notifications	59	190	315	263	827	2.95
Facebook	290	245	174	119	828	2.15
Mobile app	407	237	102	71	817	1.80
Twitter (@emcityorg)	590	174	29	30	823	1.39

16. Please rate how you feel about encouraging commercial growth in Eagle Mountain:

Answer	Response	%
Strongly Favor	456	53%
Favor	246	29%
Neutral	101	12%
Oppose	34	4%
Strongly oppose	16	2%
Total	853	100%

Citizen Survey

17. Did you participate in any Pony Express Days 2011 events?

Answer	Response	%
Yes	563	66%
No	289	34%
Total	852	100%

18. Please rate the following aspects of Pony Express Days 2011:

NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they participated in Pony Express Days 2011 events). Furthermore, it is important to consider the number of responses to each of the following questions.

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
The overall quality of Pony Express Days	1	21	250	235	507	3.42

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
Clint Black concert	6	13	54	119	192	3.49

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
Fireworks	3	13	149	189	354	3.48

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
PRCA Rodeo	7	9	63	105	184	3.45

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
Grand Parade	4	42	180	190	416	3.34

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
Demolition Derby	6	13	59	71	149	3.31

Question	Poor	Fair	Good	Excel- lent	Responses	Mean
Carnival	13	61	228	112	414	3.06

19. Please rate your level of interest in participating in a Community Garden (i.e. a collectively gardened area where residents may lease a raised bed garden plot for personal use):

Answer	Response	%
Definitely not interested	239	28%
Probably not interested	232	27%
Slightly interested	136	16%
Very interested	120	14%
Unsure	123	14%
Total	850	100%

Citizen Survey

20. Why are you not interested in participating in a community garden? (Please select all that apply)

NOTE: This question was optional and only viewed by those who indicated that they were not interested in participating in a community garden.

Answer	Response	%
I have my own garden	313	67%
I am unwilling to pay to lease a plot	156	33%
It would be inconvenient	128	27%
I am too busy	96	20%
I am concerned about vandalism, animals, etc.	83	18%
Gardening is unimportant to me	53	11%
Other	41	9%

21. How far would you be willing to travel to participate in a community garden?

Answer	Response	%
Within 1 mile	124	33%
Within my neighborhood	113	30%
Farther than 1 mile	57	15%
Within 1/2 mile	45	12%
Within 1/4 mile	41	11%
Total	380	100%

22. What is the maximum amount you would be willing to pay to lease a 4' x 8' garden plot for one growing season?

Answer	Response	%
\$10	199	52%
\$25	148	39%
\$50	30	8%
\$75	2	1%
\$100	1	0%
Total	380	100%

23. What is your sex?

NOTE: This question was optional.

Answer	Response	%
Female	549	65%
Male	296	35%
Total	845	100%

NOTE: These percentages probably do not represent the actual population. It is likely that the disproportionate response rate is due to access to the communication channels used to notify the public regarding the survey and individual willingness to complete the survey. The residents were informed about the survey through various means, including the City website, newsletter, and e-mail notifications, Twitter, utility bills, news articles, and word-of-mouth.

Citizen Survey

24. In which category is your age?

NOTE: This question was optional.

Answer	Response	%
18-24 years	38	4%
25-34 years	422	50%
35-44 years	250	30%
45-54 years	72	9%
55-61 years	29	3%
62 years or older	35	4%
Total	846	100%

25. How many years have you lived in Eagle Mountain?

NOTE: This question was optional.

Answer	Response	%
Less than 2 years	212	25%
2-4 years	267	32%
5-7 years	197	23%
8-10 years	81	10%
10-15 years	88	10%
More than 15 years	2	0%
Total	847	100%

26. Please indicate how many people in your home fit into the following age groups:

NOTE: This question was optional.

Question	1	2	3	4	5+	Responses
Younger than 5-years-old	192	223	43	2	0	460
5- to 9-years-old	226	132	28	4	0	390
10- to 14-years-old	165	78	15	3	1	262
15- to 17-years-old	99	21	1	0	0	121
18-years-old and older	69	597	64	29	14	773

NOTE: The average number of people in each age group, per household may be calculated by adding together the products of the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of people “Younger than 5-years-old” per household is $[192(1) + 223(2) + 43(3) + 2(4) + 0(5)] / 460 = (192 + 446 + 129 + 8 + 0) / 460 = 775 / 460 = 1.68$ people younger than 5-years-old per household.

Citizen Survey

27. What is the highest level of education you have completed?

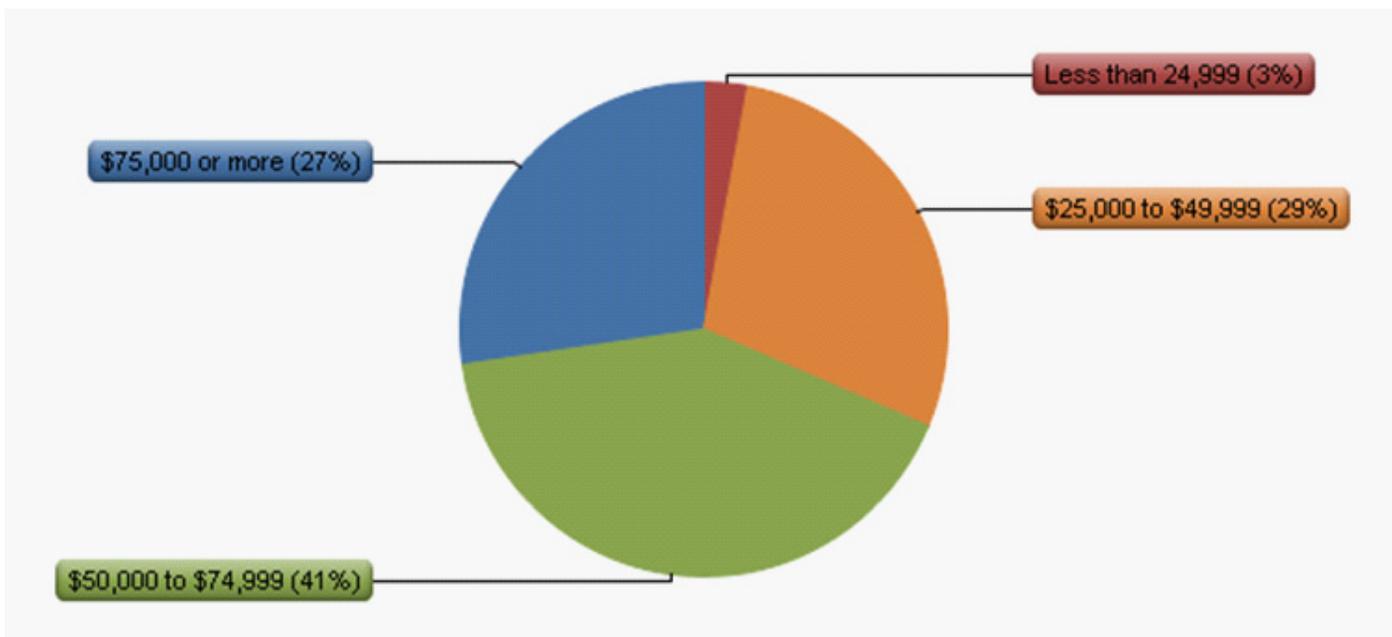
NOTE: This question was optional.

Answer	Response	%
Less than High School	3	0%
High School / GED	63	7%
Some College	258	31%
2-year College Degree	136	16%
4-year College Degree	300	36%
Master's Degree	75	9%
Doctoral Degree	2	0%
Professional Degree (JD, MD)	6	1%
Total	843	100%

28. What is your combined annual household income?

NOTE: This question was optional.

Answer	Response	%
Less than 24,999	24	3%
\$25,000 to \$49,999	236	29%
\$50,000 to \$74,999	342	41%
\$75,000 or more	226	27%
Total	828	100%



Citizen Survey

29. Please indicate how many adults in your household are...

NOTE: This question was optional.

Question	1	2	3	4	5	Responses
Employed, part-time	222	24	2	3	0	251
Employed, full-time	584	186	15	3	0	788
Retired	37	19	0	0	1	57
Not currently employed	298	21	4	2	7	332

NOTE: The average number of adults per household, in each employment status may be calculated by adding together the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of "Employed, part-time" adults per household is $[222(1) + 24(2) + 2(3) + 3(4) + 0(5)] / 251 = (222 + 48 + 6 + 12 + 0) / 251 = 288 / 251 = 1.15$ adults employed part-time per household.

It should also be noted that some of the adults counted as "Not currently employed" might be stay-at-home parents who do not receive cash compensation or employment benefits for their services.

30.A Please indicate how many adults in your household work...

NOTE: This question was optional.

Question	1	2	3	4	Responses
Within Eagle Mountain	140	17	1	0	158
In another part of Utah County	319	85	7	2	413
In Salt Lake County	355	81	9	0	445
Outside of Utah and Salt Lake Counties	56	0	0	0	56

NOTE: The average number of adults per household, working in each of the listed areas may be calculated by adding together the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of adults per household working within Eagle Mountain is $[140(1) + 17(2) + 1(3) + 0(4)] / 158 = (140 + 34 + 3 + 0) / 158 = 177 / 158 = 1.12$ adults per household working within Eagle Mountain.

It should also be noted that some of the adults counted as working "Within Eagle Mountain" might be stay-at-home parents who do not receive cash compensation for their services.

30.B Is the building you currently live in...

NOTE: This question was optional.

Answer	Response	%
Owned, with mortgage	747	89%
Rented	64	8%
Owned, without mortgage	30	4%
Occupied without paying rent	1	0%
Total	842	100%

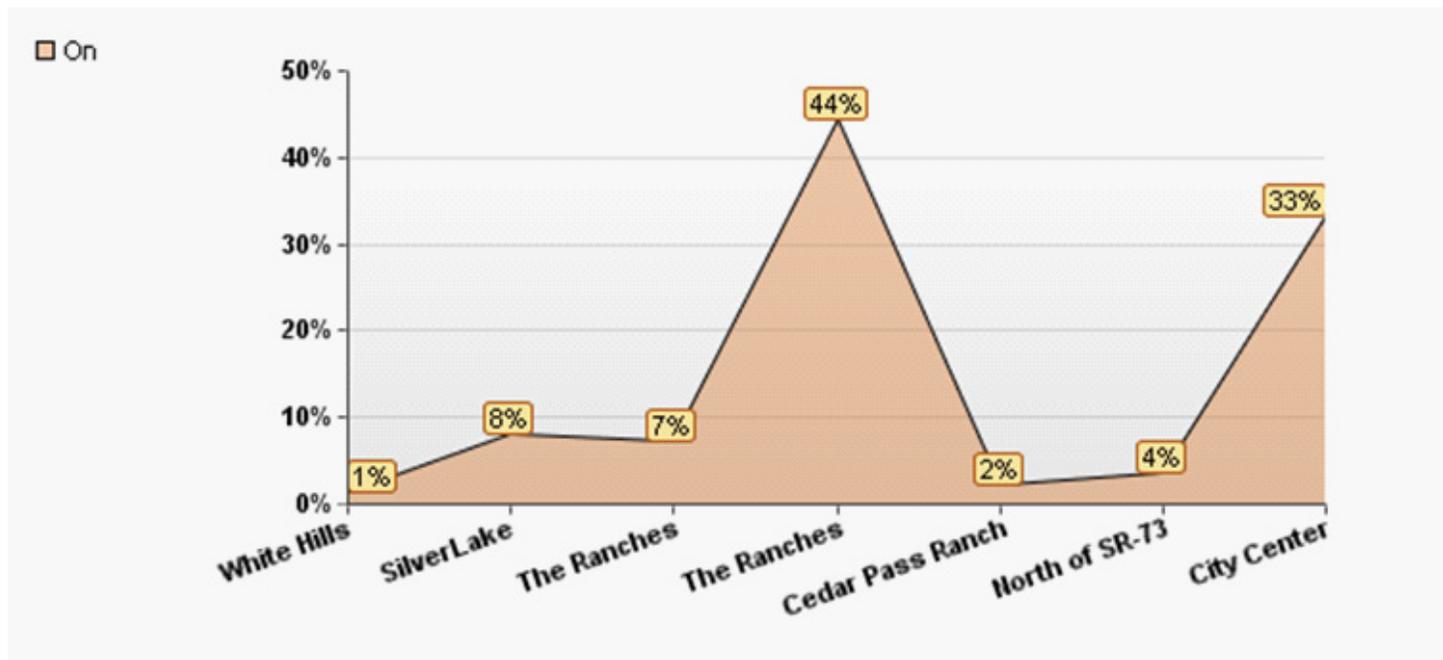
Citizen Survey

31. Please indicate which area of Eagle Mountain you live in by clicking and highlighting one of the six main areas below:

NOTE: This question was optional.

Question	On	Responses
White Hills	11	844
SilverLake	69	844
The Ranches	62	844
The Ranches	374	844
Cedar Pass Ranch	19	844
North of SR-73	30	844
City Center	280	844

NOTE: The total responses from “The Ranches” are 374 + 62 = 436, or about 46%



32. What best describes the building you live in?

NOTE: This question was optional.

Answer	Response	%
Single-family house (detached from any other houses)	746	89%
Building with two or more apartments or condominiums	62	7%
Attached house (e.g. duplex or town home)	34	4%
Other (e.g. accessory or mother-in-law apartment)	0	0%
Total	842	100%

Acronyms

TERM	STANDS FOR
AFG	Assistance to Firefighters Grant
CAFR	Comprehensive Annual Financial Report
CDA	Community Development Agency
CERT	Community Emergency Response Teams
CFP	Capital Facilities Plan/Project
CLEF	Community Library Enhancement Fund
CPR	Cardiopulmonary Resuscitation
CUWCD	Central Utah Water Conservancy District
CWP	Center of Watershed Protection?
DAI	Development Associates Inc.
DEQ	Department of Environmental Quality
EMC	Eagle Mountain (City)
EMS	Emergency Medical Services
FEMA	Federal Emergency Management Act/ Agency
FICA	Federal Insurance Contributions Act
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standard Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
GPFS	General Purpose Financial Statements
GRAMA	Government Records and Management Act
ICMA	International City/County Management Association
ICSC	International Council of Shopping Centers
IR	Infrared
JLUS	Joint Land Use Study
TERM	STANDS FOR
LOS	Level of Service

TERM	STANDS FOR
NFPA	National Fire Protection Association
NSA	North Service Area
PED	Pony Express Days
PKH	Peter, Kinghorn, and Harris
PRCA	Professional Rodeo Cowboys Association
PRV	Pressure Reducing Valve
PSI	Pounds per Square Inch
PXD	Pony Express Days
QNX	Real-time Computer Operating System
RAD	Rape Aggression Defense System
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control And Data Acquisition
SID	Special Improvement District
SITLA	School and Institutional Trust Lands Administration
SR-73	State Route 73
SSA	South Service Area
STAG	State and Tribal Assistance Grant
TSSD	Timpanogos Special Service District
UAMPS	Utah Associated Municipal Power Systems
UDOT	Utah Department of Transportation
UNIX	Computer Operating System
UP&L	Utah Power and Light Company
WAFTA	Wasatch Area Freeride Trails Association
WWTP	Wastewater Treatment Plant
Xfer	“transfer”
YEC	Year-End Closing
YEO	Year-End Opening

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.

Glossary

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 nonexpendable trust funds a statement of changes in financial position is included.

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

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

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

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

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

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

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

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

C

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

E

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

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

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

ENTERPRISE FUND: A fund established to account for operations (a) that are financed and operated in a

Glossary

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

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

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

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

EXPENSES: See Expenditures.

F

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, a bond, loan, or mortgage, that does 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 .50 FTE.

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

Glossary

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

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

G

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

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

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

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

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

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

GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS): Those basic financial statements which comprise the minimum acceptable fair presentation in conformity with GAAP. As such, they constitute the minimum acceptable scope of independent annual GAAP audits. Under 1968 GAAFR, the GPFS included

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financial statements for each individual fund and account group maintained by a government. In Statement 1, the NCGA redefined governmental GPFS to consist of financial statements for each of the eight fund types in use and for both account groups presented in separate adjacent columns on the financial reporting pyramid's five Combined Statements Overview.

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

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

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.

Glossary

J

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

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

L

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

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

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

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

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

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

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

M

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

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

Glossary

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

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

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

N

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

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

NONPERSONNEL COST: Costs that do not involve people.

O

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

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

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

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.

Glossary

P

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

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

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

PERSONNEL SERVICES: Includes total wages and benefits.

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

PROGRAM: 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 the purchasing officer or to another department, for specified articles or services.

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

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

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are

Glossary

accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

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

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

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

S

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

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

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

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

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

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

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

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

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 retired usually from taxes collected.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer service.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

U

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety of a particular transaction and typically indicates the amounts to be affected by the transaction.

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.

