

FISCAL YEAR

2014

ADOPTED
OPERATING

BUDGET



EAGLE MOUNTAIN CITY



FY 2014 Budget

Mayor
Heather Jackson

City Council
Donna Burnham
Ryan Ireland
Nathan Ochsenhirt
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GFOA Budget 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 2013-2014 fiscal year and believes the current budget is also worthy of this distinction.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Eagle Mountain City
Utah**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill

President

Jeffrey R. Emen

Executive Director

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Reader's Guide

This guide is an aid to the lay reader who might consider the budget to be confusing or lengthy. This guide provides necessary information to guide the reader and helps make the budget document a more meaningful communication device.

Summary of the Budget

The budget is a lengthy document which can discourage many readers. However, despite its length, the budget has a simple organization. Understanding how the budget is organized will make it easy to digest. An outline of the budget is found below.

- **Introduction and Overview (pgs 1-24)**
 - Brief description of the city and city staff
 - Guiding principles for the budget
 - City strategic plan
 - Major Changes
- **Financial Structure, Policy, and Process (pgs 38-50)**
 - Fund descriptions
 - Budget creation
 - Financial Policies
- **Financial Summaries (pgs 51-78)**
 - Overview of total revenues and expenditures
 - Detailed financial summaries
- **Department and Fund Details (pgs 79-246)**
 - Description and financial summary for each department or fund
 - Detailed line item budgets for each department or fund
- **Appendix (pgs 247- 330)**
 - Acronym list and glossary
 - Citizens' Budget Guide
 - Statistics & Survey Results
 - Budget Amendments

The bulk of the budget is dedicated to detailing each fund and department budget. This main section simply goes through the city's 40+ departments and funds one-by-one. A reader would go through this section only if you wanted a better understanding of each department or fund. If you simply want to gain a basic understanding of the budget, you only have to read the first few sections of the budget. The best recommendation is to figure out what information you are looking for and then go to that section of the budget.



Quick Reference

The quick reference guide will direct you to different sections according to the type of information you are seeking.

Information	Section (Page #)
Acronyms	Acronyms (298)
Basis of Budgeting	Basis of Budgeting (44)
Budget Amendments	Budget Amendments (294)
Budget Changes (major)	FY 2014: Major Changes (34), Financial Summaries (55)
Budget Creation	Budget Process (45), Budget Message (26)
Calendar for Budget	Budget Calendar (46)
Capital Improvements	Capital Improvements (221)
Citizen Satisfaction Survey	Citizen Survey Results (268)
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City Organization	Personnel (52), Organization chart (24)
Code- Utah State Requirements	Utah State Code Requirements (50)
Consolidated Financials	Consolidated Financials (57)
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Policies- Financial	Financial Policies (47)
Special Revenue Fund	Special Revenue Fund (163)
Strategic Planning	Strategic Planning (31)
Vision, Mission Values	Vision, Mission, Values (15)

Reader's Guide

Spreadsheet Guide

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

Summary Spreadsheet

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

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

Department Name

Last Year's Initial Budget

Current Year's Budget

	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
EXPENDITURES						
Personnel Services	791,401	900,591	959,210	709,291	746,979	676,661
Materials, Supplies & Services	16,310	20,950	11,779	11,000	15,540	12,000
Interfund Transactions	-	11,500	8,049	15,303	15,303	38,537
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	807,710	933,041	979,038	735,595	777,823	727,198
REVENUES						
General Taxes & Revenues	807,710	933,041	979,038	735,595	777,823	727,198
Revenue Total:	807,710	933,041	979,038	735,595	777,823	727,198
PERSONNEL SUMMARY (FTE)						
Elected		1	1	1	1	1
Appointed	2.00	1	1	1	1	1
Full-time	6.00	5	5	5	5	4.35
Part-time/Seasonal	0.33	0.66	0.66	1.16	1.16	0.66
FTE Total:	8.33	7.66	7.66	8.16	8.16	7.01

The initial estimates for last year's final figures.

This is the spreadsheet from the executive department in the general fund for FY 2014. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies, and services; interfund transfers; and capital outlay. Personnel services are the costs for salaries, benefits, etc. related to employees. Interfund transfers are the movement of money between funds. For example, the executive department will transfer money to the fleet fund for the maintenance and use of city vehicles. Capital outlay is money spent on long-term equipment or infrastructure such as vehicles and computers. Materials, supplies, and services is the catch-all where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each fund.



Detailed Spreadsheet

The detailed spreadsheet provides all the detail not found in the summary spreadsheet.

Same four expense categories found in the summary section

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT	30,654	611,575	668,945	491,377	534,179	469,302
1111 Annual Leave Payout				10,000		10,000
1112 Salaries - PT	42,742	30,481	16,431		10,897	
1211 Overtime	18,889	16,649	9,706	7,800	1,833	7,800
1242 Car Allowance	6,018	6,018	6,036	6,000	6,214	6,000
1300 Employee Benefits	30,975	33,738	36,905	24,687	28,255	23,617
1311 Bonus				-		-
1511 FICA	6,371	6,573	6,089	1,106	5,224	1,140
1512 Medicare	8,030	9,499	9,862	7,078	7,846	6,805
1521 Retirement	58,001	73,725	79,884	63,867	65,303	65,861
1531 State Insurance Fund				-		-
1541 Health Insurance	79,994	100,568	112,912	87,649	79,796	77,462
1545 Dental Insurance	18,356	7,918	8,362	6,499	4,869	5,671
1548 Vision Insurance	1,338	1,555	1,711	695	1,135	572
1561 Long Term Disability	2,025	2,293	2,367	2,533	1,427	2,432
Total:	791,401	900,591	959,210	709,291	746,979	676,661

Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	2,102	2,911	2,481	2,500	790	2,500
2211 Public Notices						
2321 Travel & Training	10,128	15,290	3,298	7,500	11,324	7,500
2369 Meetings	1,745	1,583	1,634	1,000	3,427	1,000
2411 Office Expenses & Supplies						
2421 Postage						
2513 Equipment Supplies & Maintenance	479		46			
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement	90					
4531 Professional/Technical Services	1,745	483	4,319	-		
5002 Misc. Services & Supplies	22	684				
5003 Special Projects						1,000
Total:	16,310	20,950	11,779	11,000	15,540	12,000

Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment						-
7412 Computer Equipment						-
7552 Furniture						-
Total:	-	-	-	-	-	-

Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund		11,500	8,049	15,303	15,303	38,537
Other Fund Transfer						
Total:	-	11,500	8,049	15,303	15,303	38,537

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

The detailed spreadsheet provides detail to the four expense categories found in the summary section. It also contains all the line item expenses for this department's budget. All expenses must be placed within one of these line items. Totals can be found in the bottom grey bar at the end of each section.

Vision, Mission, Values

Vision:

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

Mission:

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

Values:

Customer Service

- Providing competent, dependable, and efficient services
- Excellence in measurable performance to customers
- Embracing continuous improvement

Valued Employees

- Having a positive, team-oriented work environment
- Valuing tactful, useful, informative communication among ourselves and community
- Encouraging open communication, transparency and accountability

Financial Management

- Being cost effective and fiscally responsible
- Deriving value and performance from our technology

Operating Principles

- Committing to continuous improvement and growth through visionary, proactive leadership and technology
- Provide an acceptable level of service to customers
- Support orderly development in Eagle Mountain City
- Operate City Services in an efficient and effective manner

City Profile

Eagle Mountain is a thriving master-planned community of about 24,000 residents and 6,100 residential units, 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

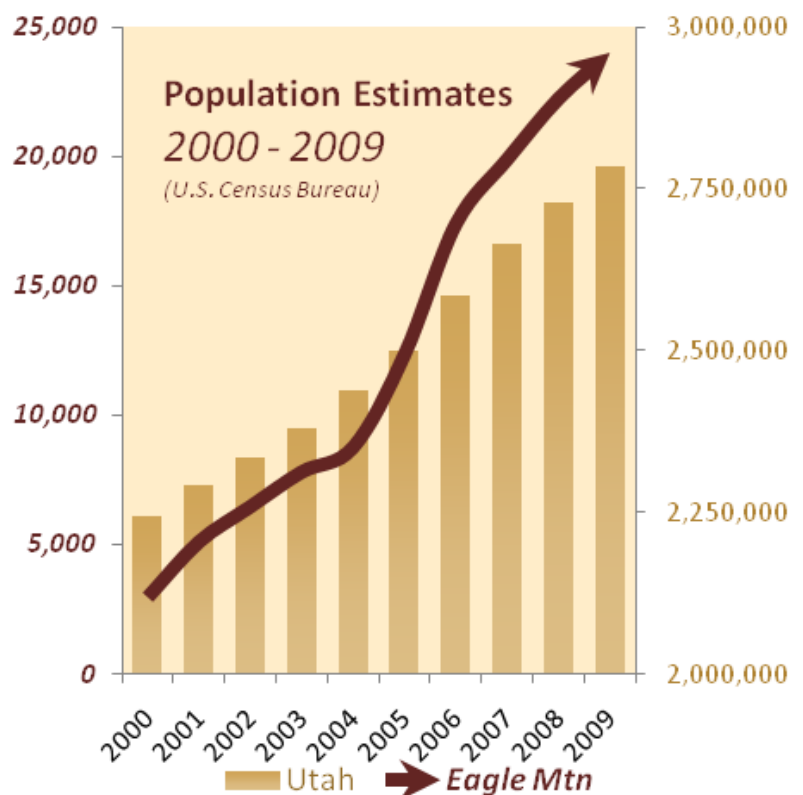
Eagle Mountain was incorporated in 1996 with a population of 250, and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library—of 1,200 books in a twelve foot square room—in 1999. By 2001, Eagle Mountain boasted a population 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 24,000 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 2013 statistical survey, about 95 percent of Eagle Mountain residents (over the age of 18) have gained post-secondary education, and over 55 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, one new middle school, and one charter high school are available to educate over 10,000 residents younger than 18.

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 and Frontrunner trains through Utah Transit Authority (UTA).

Two major Interstates intersect in Salt Lake City. Interstate 80 (I-80), the second largest Interstate Highway in the United States, runs from the New York metropolitan area to San Francisco. 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.



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 has 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).

City Profile

Conclusion

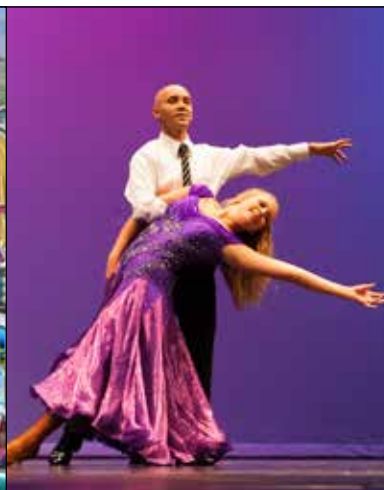
Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last 15 years since its incorporation. With its educated and industrious people, ease of access, variety of amenities, and robust infrastructure, Eagle Mountain is one of the most vibrant and attractive 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



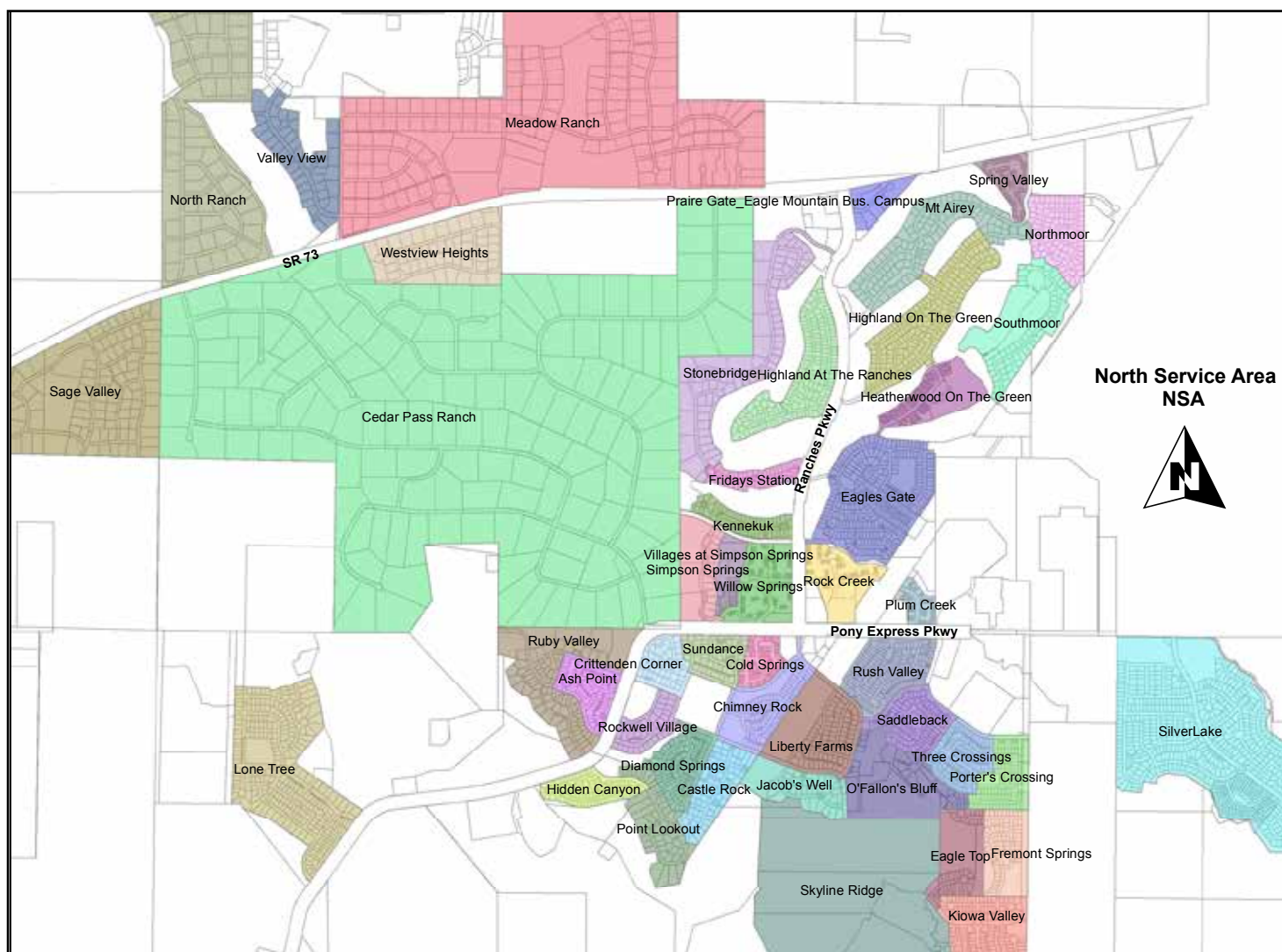


Master-Planned Communities & Neighborhood

There are seven primary planned communities within the City, divided into two main areas. The Ranches, Silver Lake, Cedar Pass and North of State Road-73 are located in the North Service Area (NSA). In the South Service Area (SSA), the planned communities include City Center. The newest community, White Hills (Pole Canyon), is on the west side of the City and was recently annexed; it is neither part of the NSA or SSA.

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 with an additional 2,101 dwelling units to be constructed within this development. The NSA is serviced by the Timpanogos Sewer Service District (TSSD).



City Profile

South Service Area (SSA)

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

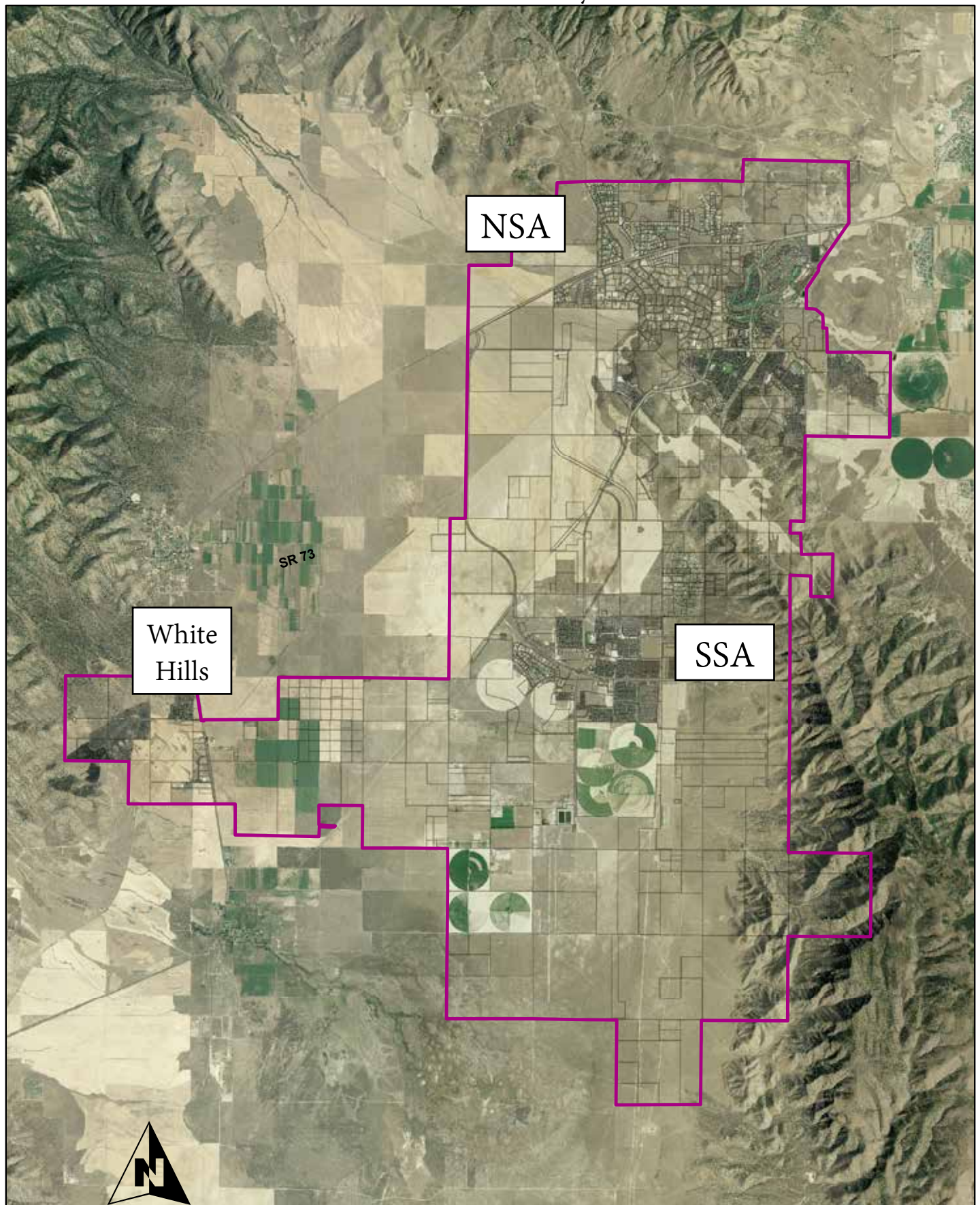


Additional Neighborhoods

Eagle Mountain City has grown geographically within the last few years as the area of White Hills/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 miles); 9,659 home sites; commercial zones, industrial zones, a rodeo ground, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain and is shown in the insert on the map above.



Aerial View of City



City Officers



Donna Burnham
Council Member



Ryan Ireland
Council Member



John Painter
Council Member



Nathan Ochsenhirt
Council Member



Richard Steinkopf
Council Member

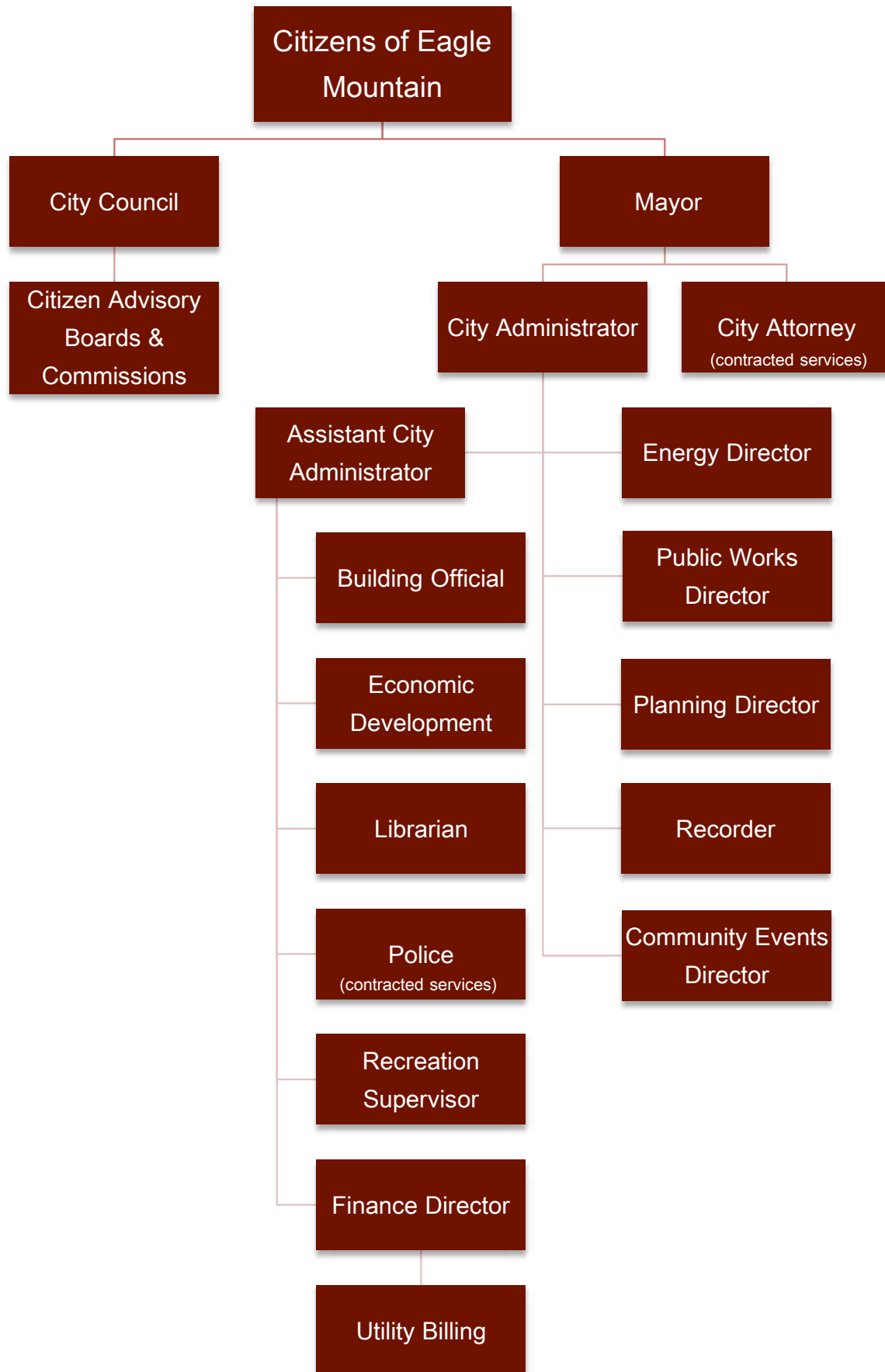


Heather Jackson
Mayor

Ifo Pili
City Administrator



Organization Chart



Section II

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Budget Message

August 30, 2013
Members of the City Council, Citizens, and Personnel
Eagle Mountain, Utah 84005

RE: FY 2013-14 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2014 (July 1, 2013 – June 30, 2014) 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 important documents that the City prepares each year 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.

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

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2013-14 budget; (2) actions the city will take to address these issues; and (3) a description of priorities that have guided budget development.

Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.

Budget Message

Principal Issues in Budget Development

As the City navigated the budget process for its 18th Fiscal Year, we experienced some challenges and difficulties primarily associated with the transition to joining the Unified Fire Authority, increases in building throughout the city, decreases to the administrative overhead allocation, and additions to utility infrastructure. The primary challenge was working to maintain and improve necessary and desired City services, while doing so with decreased revenue overall. With joining the UFA, the city reduced the administrative overhead allocation from the utilities to offset the increased property tax amounts charged to city residents but not brought in as revenue to the city itself. With increased building has also resulted in increased workload for city employees. Maintaining efficiency and remaining responsive to residents is more difficult as workload increases, and as a result, the city has had to take a look at staffing levels in certain departments now and will need to continue to do so in the future.

Other principal issues include:

- A decrease in the city property tax rate and associated revenue;
- An increase in schools in operation as well as commercial entities and the resulting changes in transportation needs;
- 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 is sensitive to the demands of residents and private commercial needs.

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:

Limiting the use of City's financial reserves.

Eagle Mountain City is a bedroom community and as such, does not benefit from a robust commercial sector. Because of the lack of commercial entities, property tax and sales tax revenue are limited. In order to meet the city's financial goals, the budgeting process avoids the use of any fund balance reserves, when possible, to balance the budget. Instead, those reserves are kept intact for future needs.

Maintaining current staffing levels.

During the last few budget years, Eagle Mountain City has sought to aggressively evaluate the staffing needs of every department. As part of these evaluations, employee attrition is analyzed to determine how best to align departmental workload with existing staff or to replace departing employees as necessary in order to maintain quality service levels.



Reducing the purchase and replacement of equipment.

Eagle Mountain City seeks every opportunity to find the best way to service the needs of its residents either through owning necessary equipment or renting needed equipment. Cost benefit analyses are completed to determine which option is the best from a monetary standpoint to ensure that budgeted revenues are utilized properly.

Economic Development.

Eagle Mountain City has sought to aggressively position itself as a destination for business and commercial development in order to boost revenue streams and thereby increase the quality of life for its residents. Some of the measures taken to increase economic development are purchase of water shares and an increase to the capacity of our electrical infrastructure.

Priorities & 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 reason, the City will strive to improve and maintain services in hopes to improve the quality of life for residents.

City Strategy

In order to fulfill this purpose, Eagle Mountain City has articulated city-wide goals into three strategic areas that the City will focus on for future years to come. This City-wide Strategic Plan was then revised to reflect the goals as set forth by the Council. Goals, objectives, and performance measures for the City and its operating departments are then developed in relation to the City's Strategic Plan and provide a common direction and link of where efforts and resources are to be directed and where we wish to be in the upcoming years.

City Goals

- Objective 1: Improve customer service and public image
- Objective 2: Provide greater transparency and accountability for City funds
- Objective 3: Improve efficiency, effectiveness, and safety procedures & protocols

Budget Message

Management by Objectives

This year the city adopted a new performance evaluation system through a Management by Objectives (MBO) program. In order to move away from the COLA pay increase system, raises are now tied to goal achievement. The system follows a top down approach where the administration makes three City Objectives. The department heads then make one Department Objective for each City Objective. The Department Objectives should complement the City Objectives laid out by the administration. Each individual employee is then required to make one Personal Objective for each Department Objective. The employee is then evaluated every 6 months on their goal attainment and given raises accordingly. The top-down approach is illustrated in the following diagram.

City Objectives:

Three city-wide goals

Department Objective:

One departmental objective to correspond with each City Objective

Employee Objectives:

One personal objective to correspond with each Department Objective



Conclusion

Message Review

With an estimated population of 24,000 residents, our community continues to expand and flourish. This FY 2013-14 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.

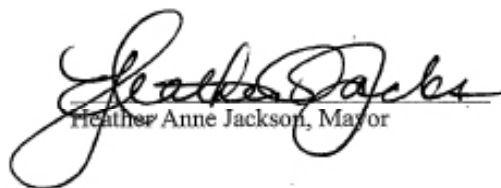
Budget Overview

We present a balanced budget for Fiscal Year 2013-14 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2013-14 is \$28.9 million with \$7.6 million for General Fund operations. Currently, there is a proposed utility rate increase for electricity of about 5.1%. Eagle Mountain also reduced its property tax rate by 11.8%. There are no other increases to either tax or utility rates 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.

Budget Achievements

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

Respectfully submitted,



Heather Anne Jackson, Mayor

Strategic Planning

Introduction

Eagle Mountain City recently 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 starting with the FY 2011 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.

Strategic Plan Defined

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.

Strategic Plan Creation

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 its own challenging yet attainable goals, supported by narrowed objectives that are maintained by performance measurements fulfilling the city-wide goals.

Strategic Areas

Eagle Mountain City has articulated their city-wide goals into three 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.

Strategic Budget

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.

Further Information

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

Introduction

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 23,000 residents, and is expected to increase another 10% over the next several years. In efforts to reduce the negative impacts of rapid growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's updated plan focuses on Transportation, Economic Growth, Utility Improvements, Recreation, and City Organization.

Transportation

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.

Commercial Development

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 2011.

Five-Year City Plan

(continued from previous page)

Parks and Trails

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 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), Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

Employee Recruitment

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.

FY 2014: Major Factors

Introduction

The following section seeks to put the FY 2014 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels are discussed.

Economic Factors

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

Taxes

The City projects to receive a slight boost in property and sales tax revenues. This is due primarily from the slowly improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Therefore, the City projects to receive about \$130 thousand more in sales tax revenue in FY 2014 than in FY 2013 Approved. The City will actually receive less in property taxes because the City lowered the property tax rate from 0.169% to 0.138%. However, the rate change alone would have lowered property tax revenues by 18%, but property tax revenues are projected to only decrease 7% because of increasing home values and total homes.

Building Fees

The City has seen a large jump in the number of building permits issued. This is a good sign of renewed construction efforts caused by increasing housing demand. From a macro-economic perspective, this is another by-product of an improving national economy. In terms of the City Budget, this means the General Fund will receive higher revenues from building fees which are projected to be about \$188 thousand higher.

Fund Balance

During previous fiscal years, the national economic downturn forced the City to utilize fund balances and prevented the City from increasing fund balances. As the City has seen increased revenues caused by improving economic conditions, the City projects to stabilize fund balances and is on track to restore them to pre-recession levels.

Bond Financing

Currently, interest rates are at record-setting lows. The City has taken advantage of these low interest rates to refinance City bonds and pay lower interest rates. Although the City has not budgeted for any bond refinancing to re-occur this fiscal year, the City is benefitting from previous bond refinances and is striving to refinance more of the City bonds.

Health Insurance Costs

As the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. In FY 2014, health insurance costs are projected to slightly increase personnel costs in all departments.

FY 2014: Major Factors

Economic Factors (continued)

Capital Projects

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities, the City has built a number of infrastructure improvements (capital projects) to accommodate not only the current population, but thousands of more residents. However, population growth stalled during the national economic downturn. Since the current infrastructure can easily accommodate the current population, there is no need to build additional infrastructure this fiscal year. Therefore, the capital budget decreased 91.4% from over \$16 million in FY 2013 Approved to \$1.4 million in FY 2014.

Recreation Costs

Eagle Mountain is also one of the youngest cities in Utah with a median age of 20 years old. The large number of children in the City keep the median age low. However, as these children age, demand for recreational opportunities increase. Therefore, the City is expanding recreational programs for children and increasing the Recreation Department budget to handle the increased programming.

Political Factors

The political climate of Eagle Mountain City has been charged by a call for greater transparency and for the City to be conservative in its activities. The City Council has directed certain changes to be made to the budget to accommodate these particular citizen desires. These changes are reflected in fund transfers, fund structure changes, and the sale of the golf course.

Fund Transfers

In order to increase the transparency of the budget, the City Council has directed the reduction of interfund transfers. Instead, costs will be assigned directly to the fund responsible for these costs as much as possible. Therefore, the Utility Billing department no longer has a separate account funded by transfers from Enterprise Funds. Now the costs for Utility Billing have been distributed between all the Enterprise Funds.

Also, instead of paying for debt through a debt service fund, debt service is now paid directly from Enterprise Funds. Lastly, the costs for a GIS Technician who performs services for the Enterprise Funds have now been allocated between all the Enterprise Funds. The position was previously funded by the Planning Department.

Fund Structure Changes

The City has made a change to the fund structure in order to provide greater transparency and accountability with two particular funds: Community Events and Economic Development. These funds have been removed from the General Fund and have been turned into two new Special Revenue Funds. These two funds were selected because citizens have been asking for more comprehensive and accurate expenditure and revenue details for these activities. By moving these funds into separate Special Revenue Funds, the City can accommodate this request. The change is explained more in detail in the Special Revenue Funds section of the budget.



Political Factors (continued)

Sale of Golf Course

Several years ago, the Ranches Golf Course was sold to the City for essentially no cost. The City then assumed the financial risks associated with the golf course. As ownership of the golf course was not a typical government activity, citizens began to express desires for the City to sale the golf course. Last fiscal year, the City sold the golf course and the costs are no longer part of the City budget.

Administrative Factors

City administration is always working to improve the City. Several major administrative decisions have made a significant impact to the budget this year. These include joining the Unified Fire Authority (UFA) and implementing a new vehicle replacement schedule.

Unified Fire Authority

In 2012, a wildfire known as the Dump Fire came very close to homes in Eagle Mountain City. Only the pooled resources of several communities kept the fire in control. However, the expense to the City of using fire services from other communities was a difficult cost to bear. The fire also revealed how the City was in a high-risk wildfire area. At this time the City had its own fire department. After the fire was dealt with, the City decided to join the Unified Fire Authority (UFA) effective December 2012.

UFA is a regional provider of fire services for several cities and has access to a large pool of firefighters, vehicles, and advanced equipment. When the agreement was reached, UFA took complete responsibility for fire and ambulance services including financial responsibility, so the City no longer bears the cost. Therefore, the agreement solved a two-fold problem by shifting financial responsibility for fires away from the City while providing an enhanced level of fire protection.

UFA levies its own property tax in Eagle Mountain City to cover the costs of providing fire and ambulance services. To offset the increased costs to citizens, the City lowered its property tax, removed the water franchise fee, and lowered utility rates. The net effect was to decrease revenues by about \$1 million to the General Fund. The decrease was accompanied by a decrease in General Fund expenses of about \$1 million because the City is no longer paying for fire and ambulance

Vehicle Replacement Schedule

The City has implemented a new replacement schedule for all City vehicles. The intent of the new schedule is to increase the amount of savings available to purchase new vehicles. Previously, the City has not been saving as much and has simply budgeted fleet expenses on an as needed basis from year-to-year. With the new schedule, the City will have money on-hand to replace city vehicles when their estimated useful life is complete. The result will be that funds will be on-hand to replace City vehicles even if the budget is tight for the current fiscal year. The other result is there have been a significant increase in transfers to the fleet fund for all contributing departments.

FY 2014: Major Factors

Other Service Level Changes

The City has made other changes to service levels to accommodate citizen preferences. These changes include increased street and parks maintenance as well as increased communication to citizens.

Street and Park Maintenance

The City has increased the budget for both street and park maintenance. The purpose is to expand park maintenance to cover several new additions to City parks as well as provide enhanced maintenance to City landscaping along roads. The City also increased the street maintenance budget to handle the increasing number of street maintenance issues such as potholes, resurfacing, etc.

Enhanced City Communication

Communicating effectively to citizens has always been a concern for the City. The City has expanded the number of communication channels to citizens to include Youtube, Pinterest, Facebook, Twitter, a website, a mobile app, newsletters, and signage. Events, announcements, meeting and City news can easily be found from a variety of sources.

Financial Structure, Policy, & Process

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Fund Descriptions

Fund Description Overview

Eagle Mountain City utilizes six fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. These funds are: General, Enterprise, Debt Service, Capital Improvements, Internal Service, and Special Revenue. The following section contains an overview of each individual fund. This section also identifies which funds are major and which funds are minor. Major funds are those that constitute over 10% of total expenditures. A detailed explanation of each major fund is found in corresponding Fund sections located throughout this budget document.

In FY 2014, there are three major funds which all together constitute over 90% of total expenditures: General Fund, Enterprise Fund, and Debt Service Fund. The other three funds constitute a minor role in this year's budget comprising about 9% of total expenditures. 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. This is followed by an alphabetized schedule of City activities with their respective fund family and revenue source.

General Fund (major fund- 23% of expenditures)

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

As the City's primary operating fund, the General Fund is subject to appropriation. Also, 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. The City's fiscal policy is to maintain a fund balance to guard its citizens against service disruption in the event of unexpected natural or man-made disasters. A fund balance also limits financial strains regarding unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.



Enterprise Fund (major fund- 50% of expenditures)

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

At the end of each fiscal year an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting 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.

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

Debt Service Fund (major fund- 18% of expenditures)

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

Fund Descriptions

Capital Improvements Fund (minor fund- 5% of expenditures)

The Capital Improvements Fund receives appropriations during fiscal years when the City is intending to construct capital projects. Therefore, expenditures vary greatly between years depending on the projects currently underway and the projects planned for the fiscal year. Restricted revenues collected for Capital Improvements are held in the General Fund and are transferred when money is appropriated for expenditures. The criteria for determining whether an activity is accounted for in the Capital Projects fund is if the activity is a large nonrecurring expense that makes long-term improvements to the City.

More funds need to be collected for future capital improvements. The Capital Improvements section of the budget shows some of the projects that are scheduled for the fiscal year. The majority of revenue now collected for Capital Improvements 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.

Special Revenue Fund (minor fund- 2% of expenditures)

The Special Revenue fund encompasses those funds that have a revenue source designated for a specific use. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue fund includes all the impact fee funds as well as the Community Events and Economic Development funds. Impact fee funds are omitted from the budget document because impact fees are unstable revenue sources that are difficult to project. Therefore, revenues from impact fees are utilized when they are received, but are not budgeted because of their uncertainty from year to year. The Economic Development fund utilizes revenues from the sale of a city building as well as rental income from business incubator tenets. The Community Development fund utilizes revenues from events mostly consisting of ticket sales and sponsorships.

Internal Service Fund (minor fund- 2% of expenditures)

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 Fund (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 in the City audit.

Fund Structure by Fund & Revenue Source

REVENUE SOURCE	FUND NAME	SUB ACCOUNTS	FUND USES
<ul style="list-style-type: none"> • Administrative Charges from Enterprise Fund • Charge for Services • Fines & Forfeits • Grants • Inter-governmental Revenues • Licenses & Permits • Miscellaneous Revenue • Property Tax • Sales Tax • Utility Franchise Fee 	General Fund	<ul style="list-style-type: none"> • Administration • Attorney • Building • Economic Development • Engineering • Finance • Legislative • Library • Non-Departmental • Parks • Planning • Police • Records • Recreation • Senior Council • Special Events • Streets & Roads • Youth Council 	<ul style="list-style-type: none"> • Capital • General Operations • Inter-fund Contributions
<ul style="list-style-type: none"> • Sale of Assets • Event Revenue • Impact Fees 	Special Revenue Fund	<ul style="list-style-type: none"> • Economic Development • Community Events • 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"> • Account for Use of Specific Revenue Sources • Inter-fund Contributions to Debt Service & Capital Improvements
<ul style="list-style-type: none"> • Equity Buy In • Interest Earnings • Special Assessments • Transfers from General Fund • Transfers & Payments 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 • DEQ 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"> • Electric • Gas • Parks • Streets • Sewer • Water 	<ul style="list-style-type: none"> • Construction of Capital Improvements
<ul style="list-style-type: none"> • Connection Fees • In-House Construction • Interest Earnings • Utility Billing (User Fees) 	Enterprise/Utility Fund	<ul style="list-style-type: none"> • Electricity • Natural Gas • Sewer • Solid Waste • Storm Drain • Water 	<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"> • Fleet Fund 	<ul style="list-style-type: none"> • Vehicle Acquisition & Maintenance

Fund Structure by Department/Activity

Department / Activity	Fund Family	Primary Revenue Source
Attorney	General	Taxes & Other General Revenues
Building	General	Taxes & Other General Revenues
Community Events	Special Revenue	Event Tickets and Sponsorships
DEQ Bond*	Debt Service	Transfer from Sewer Fund
Economic Development	Special Revenue	Sale of City Building & Incubator Rent
Electric Enterprise	Enterprise	Electric User Charges & Connection Fees
Electric Impact Fee	Special Revenue	Developer Fees
Engineering	General	Taxes & Other General Revenues
Executive	General	Taxes & Other General Revenues
Finance	General	Taxes & Other General Revenues
Fleet Fund	Internal Service	Transfers from General & Enterprise Funds
Gas & Electric Bond*	Debt Service	Gas & Electric User Fees
Gas & Electric Capital Projects	Capital Projects	Bond Proceeds, Gas & Electric Impact Fees
Gas Enterprise	Enterprise	Gas User Charges & Connection Fees
General Fund Capital Projects	Capital Projects	Taxes & Other General Revenues
Legislative	General	Taxes & Other General Revenues
Library	General	Taxes & Other General Revenues
Non-Departmental	General	Taxes & Other General Revenues
Parks	General	Taxes & Other General Revenues
Parks Impact Fee	Special Revenue	Developer Fees
Planning	General	Taxes & Other General Revenues
Police	General	Taxes & Other General Revenues
Public Safety Impact Fee	Special Revenue	Developer Fees
Recorders	General	Taxes & Other General Revenues
Recreation	General	Taxes & Other General Revenues
Road Bond*	Debt Service	Transportation Impact Fee
SAA 2005a*	Debt Service	SAA Collections and Equity Buy-In
SAA 2006*	Debt Service	SAA Collections and Equity Buy-In
Senior Council	General	Taxes & Other General Revenues
Sewer Capital Projects	Capital Projects	Bond Proceeds & Developer Contributions
Sewer Enterprise	Enterprise	Sewer User Charges & Connection Fees
Sewer Impact Fee	Special Revenue	Developer Fees
Solid Waste Enterprise	Enterprise	Solid Waste User Charges
Storm Water Enterprise	Enterprise	Storm Water User Charges
Storm Water Impact Fee	Special Revenue	Developer Fees
Streets	General	Taxes & Other General Revenues
Transportation Impact Fee	Special Revenue	Developer Fees
Water & Sewer Bond*	Debt Service	Water & Sewer User Charges
Water Capital Projects	Capital Projects	Bond Proceeds & Water Impact Fees
Water Enterprise	Enterprise	Water User Charges & Connection Fees
Water Impact Fee	Special Revenue	Developer Fees
Youth Council	General	Taxes & Other General Revenues

*Debt Service funds are the only funds not subject to appropriation. At the time of use of proceeds, these instruments are subject to appropriation, but are no longer once the repayment schedule was approved



Accounting vs. Budgeting Basis

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

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

Accounting Basis

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

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

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

Budget 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 Utah State Code section of the budget.

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

On February 5th, 2013, the City held a Council meeting to discuss the goals of the budget. During this time, the Mayor met with the City Council to discuss thoughts, goals, and ideas related to the budget before a draft was prepared.

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

Review

On April 2 2013, the City Council held work sessions to review, consider, and finalize the proposed budget for distribution to the public on May 1, 2013. After, the City Council held a public hearing on May 7th, 2013, and departments were presented with the proposed budget. Through May and the beginning of June, the Mayor and Council sought public input and made necessary changes to the budget to prepare for final adoption.

Adoption

Following review, the proposed final budget was made publicly available and a final public hearing was held on June 18th, 2013. At this time, the budget was once again considered by the City Council, amended 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 City 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 2013 fiscal year begins on July 1, 2013 and ends one year later on June 30, 2014. Therefore, this budget is referred to as the *Fiscal Year 2014 (i.e. July 2013 – June 2014) Budget*. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

DATE	ITEM	COMMENT
Ongoing Every Thursday from Jan. to June 10 a.m. - 12 noon 3 p.m. – 5 p.m.	Budget Committee Meeting- discusses financial status of city Being by distributing fund manager workbooks in January	REVIEW <ul style="list-style-type: none"> • City Priority/Balancing Guidelines • Budget reduction process/Dept participation • Use of Fund Balance • Set-asides and assumptions • Balancing Options • Current and forecast revenue
1st Feb. Council Meeting.	Council Meeting: 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.
End of the 3rd Week in Feb.	Fund Manager/Department Head Workbooks Due	Return via e-mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Items • Capital Projects Budget
Last Week in Feb.	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until Mid-March.
End of March	Draft Budget Completed	
End of March	Distribution to council	Proposed budget delivered to Council by Mayor
1st April Council Meeting.	City Council Budget Review	Meeting held at work session of City Council
2nd April Council Meeting.	City Council Budget Review	Meeting held at work session of City Council
May 1st	Distribution to Public	Proposed budget delivered
1st May Council Meeting.	Public Hearing	Adoption of Preliminary Proposed Budget
2nd June Council Meeting.	Final Public Hearing	Adoption of Proposed Budget

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 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 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.



General Budget Policies (continued)

- **Maintain and replace** equipment and capital improvements.
- **Maintain market rates of pay** to employees, which include both salary and benefits.
- **Charge Enterprise funds** for services provided by the General Fund. Estimated utility-related General Fund expenditures will determine the amount of each year's transfer fee.

Revenue Policies

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

- **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 expenditures at a conservative growth rate.** Increases in expenditures, as much as possible, should be limited to the amount it costs the City to provide the same level of services.

Debt Policies

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

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

Financial Policies

Capital Facilities Policies

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

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

Reporting Policies

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

- **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.**

Utah State Code

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	On or before the first regularly scheduled meeting of the City in the last May of the current period, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.
10-6-112	Each tentative budget adopted by the governing body and all supporting schedules and data shall be a public record in the office of the city auditor or the city recorder, available for public inspection for a period of at least 10 days prior to the adoption of a final budget, as hereinafter provided.
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	After the public hearing, the City may review any tentative budget and may insert new items or increase or decrease items of expenditure that were the proper subject of consideration at the public hearing, except for debt service. It shall also increase or decrease the total anticipated revenue to equal the net change in proposed expenditures in the budget of each fund.
10-6-118	By June 22, the City shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be certified by the budget officer and filed with the state auditor within 30 days after adoption.

The proposed or final tax rate must also be submitted to 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 as long the department budget remains balanced.
10-6-125	Council may, by resolution, transfer unexpended appropriation from one department to another department within the same fund as long as all other legal obligations have been met.
10-6-127	The City Council may, at any time during the budget period, increase fund budgets, following a public hearing
10-6-128	Final amendments to the current year budget shall be adopted by the council by last day of the fiscal year.

Section IV

Financial Summaries

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Personnel Summaries

FY 2014 Staffing Changes

Additional funding for personnel increases within the City has been provided this fiscal year. Positions have also been reassigned to different departments. However, total FTEs have decreased which is a trend continued from previous years. The decrease is largely the result of not filling positions left vacant by attrition, and hiring part-time employees to replace positions that were previously full-time.

Personnel Trends

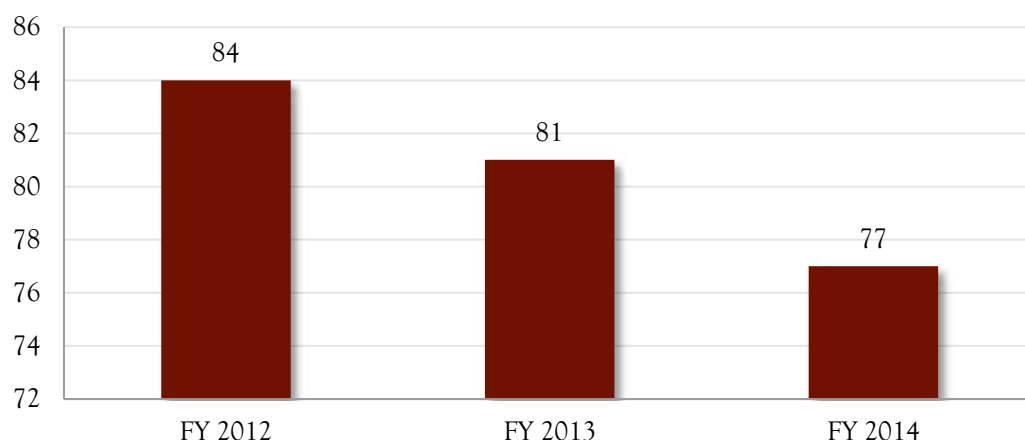
As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. In FY 2014, Eagle Mountain decreased its workforce the equivalent of 4 full-time-equivalents (FTE) from legislative stipends.

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 23 different departments. For the FY 2013-14, the majority of FTEs, 50, and employees, 82, are housed within the General Fund departments. The Police Department, which is couched within the General Fund, is contracted through the Utah County Sheriff's Department. Although the 17 employees work for the City within the Sheriff's Department, no FTEs are actually budgeted. The Enterprise Fund departments comprise the next largest employer of personnel with 25 FTEs and 30 employees. The special Revenue fund, comprised of the Economic Development and Community Events departments, employs the smallest number of personnel at only 2 FTEs and 5 employees. The graph below displays the total number of FTEs from FY 2012 to FY 2014.

FY 2012- FY 2014 Total Number of FTEs



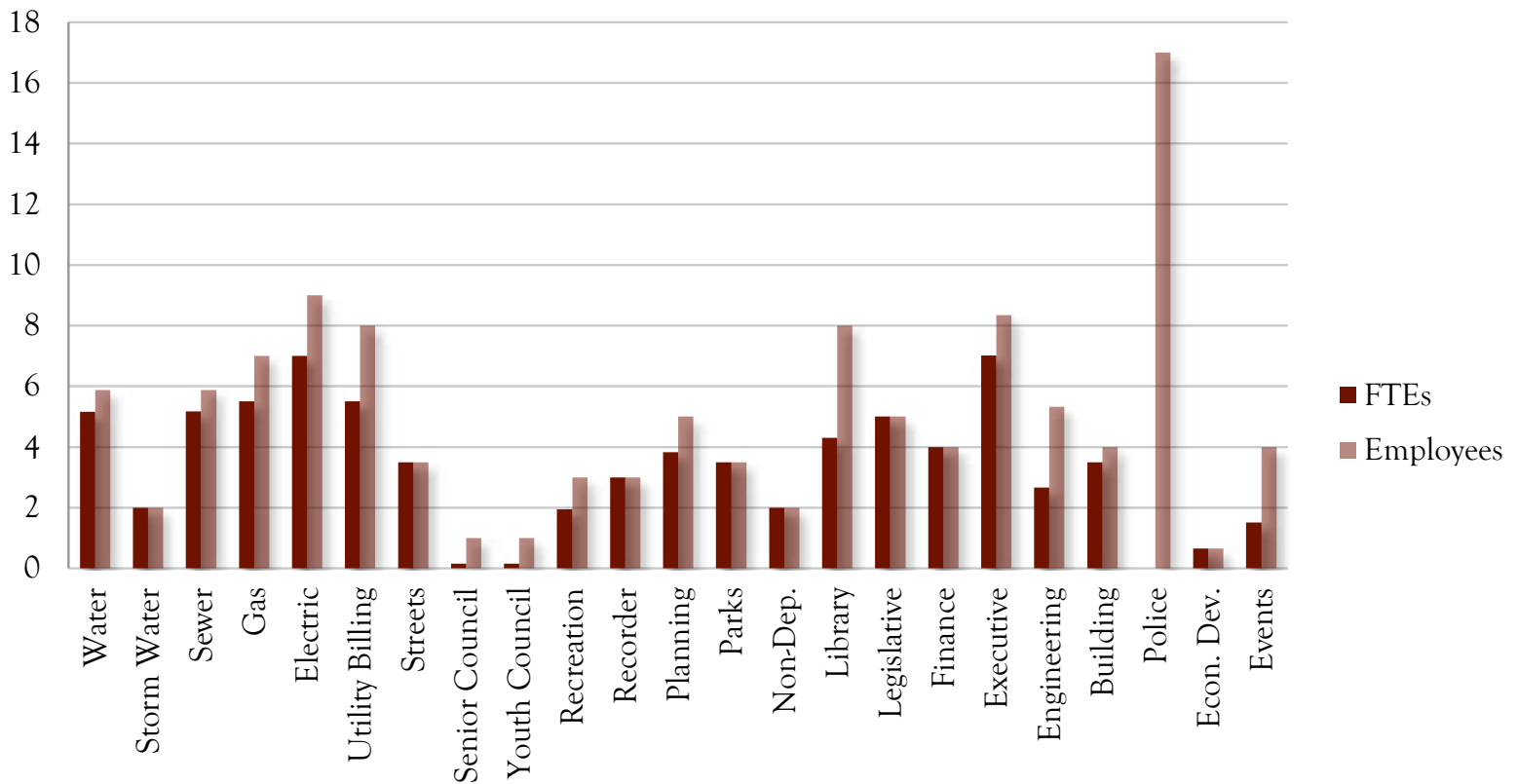
Personnel Summaries

Notable Staffing Changes

- **Executive:** The positions of Senior Project Manager, HR Manager, and Management Interns were created this fiscal year with a total of 2.01 FTE added.
- **Finance:** The position of Accounting Technician was created this fiscal year with a total of 1.00 FTE added.
- **Utility Billing** now falls under the purview of the financial department. The positions of UB Accounting Clerk I and UB Accounting Clerk II were combined into one position with 2.00 FTE. The Meter Reader position increased to 1.5 FTE with a total of 0.75 FTE added.
- **Library:** The positions of Library Director and Assistant Librarian were both increased to 1.00 FTE this fiscal year with a total of 0.42 FTE added.
- **Non-Departmental:** The positions of HR Manager and Receptionists were moved to this department with a total of 1.00 FTE added.
- **Planning:** The positions of GIS Technician and Intern were created this fiscal year with a total of 1.33 FTE added.
- **Recreation:** The positions of Recreation Aids were created this fiscal year with a total of 0.95 FTE added.
- **Senior Council:** The positions of Special Events Coordinators were moved to this department with a total of 0.15 FTE added.
- **Youth Council:** The positions of Special Events Coordinators were moved to this department with a total of 0.15 FTE added.
- **Community Events:** Community Events was restructured this year to report directly to the Mayor. The positions of Community Events Director, Intern, and Events Aids were created this year with a total of 1.51 FTE added.
- **Economic Development:** The position of Economic Development Director was created this fiscal year with a total of 0.65 FTE added.
- **Electric:** The position of Groundsman was created this fiscal year with a total of 1.00 FTE added.
- **Gas:** The position of Gas Laborer was created this fiscal year with a total of 1.00 FTE added.



FY 2014 Number of Employees and FTEs Per Department



FY 2014 Workforce Summary by Length of Service

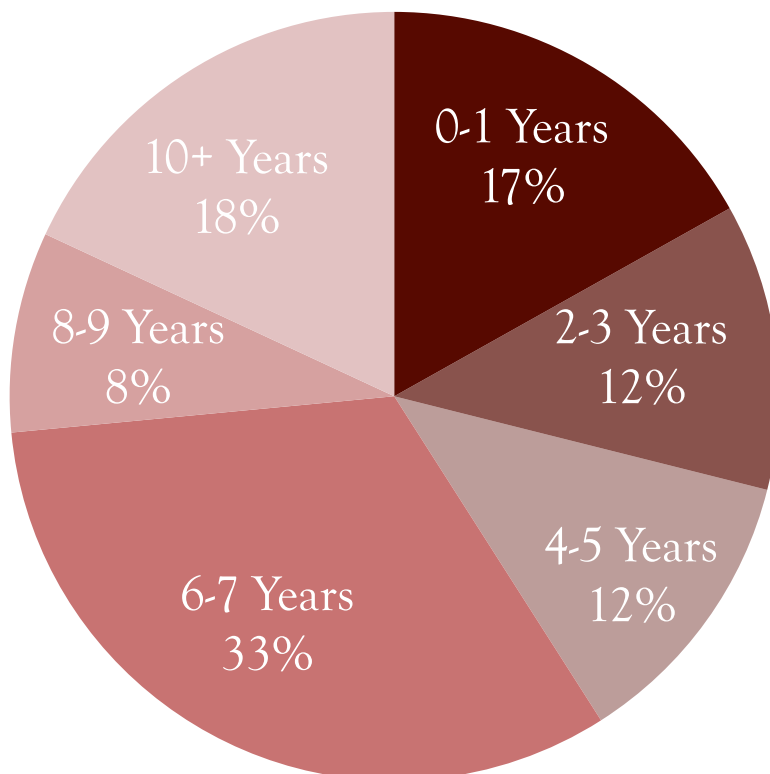


Chart Explanations

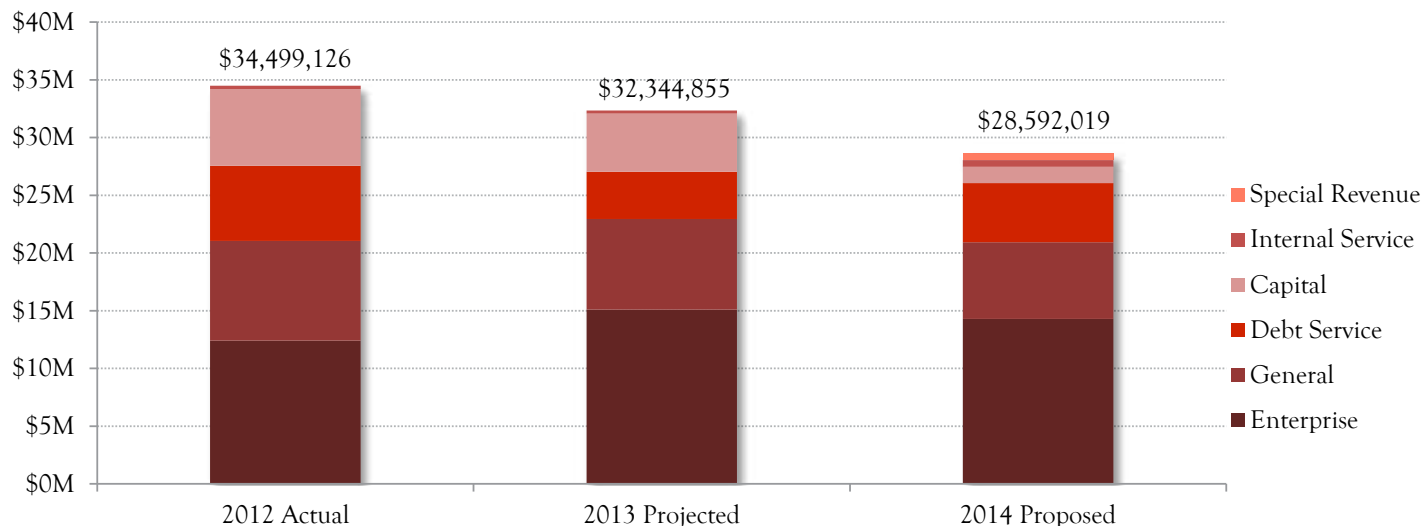
The first chart displays the number of employees or people working in each department. Next to the number of employees is the number of full-time-equivalents (total hours worked by all employees / 40 hours). The number of FTEs provides a better indication of which department has a bigger budget impact. The second chart provides a breakdown for workforce length of service. Each pie piece represents the number of workers who have worked for the city for the specified amount of time.

Financial Summaries

Expenditure Summary

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2013 amounts to \$28.6 million, a decrease of 11.6% from the 2013 projected of \$32.3 million. When adding reserve additions of \$352 thousand, the grand total becomes \$28.9 million. The decrease occurred for several reasons. First, there was a one-time \$2 million settlement payment made last year in the Water Fund as well as a \$1.4 million purchase of water shares. Second, the City is no longer paying for fire services (an expense of over \$1 million a year). Last, spending on capital projects is minimal this year. The graph below illustrates the three-year expenditure trend. Each fund is a different color and the size of each fund represents the funds' relative size of expenditures compared to the other funds.

FY 2012-2014 Expenditure Summary by Fund



Fund Expenditure Summaries

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

General Fund

The General Fund is one of the major funds in the budget accounting for 23% of total expenditures. General Fund expenditures will decrease in FY 2014 by 22.95% from \$8.87 million in FY 2013 Approved to \$6.83 million in FY 2014. There have been several major changes made to the General Fund. These include the removal of several funds including Fire, Ambulance, Events, Economic Development, and Utility Billing. Fire and ambulance services are now provided by the Unified Fire Authority and are no longer paid for by the City. Events and Economic Development have been turned into two Special Revenue Funds. Utility Billing costs are now divided between all the Enterprise Funds. Additionally, the administrative overhead charge paid by the Enterprise Funds to the General Fund has been significantly reduced in order to allow for utility rates to be lowered.



Enterprise Fund

The Enterprise Fund is the largest fund in terms of total expenditures comprising 50% of total City expenditures. Enterprise expenditures are expected to decrease by 2.8% from \$19.9 million in FY 2013 Approved to \$19.3 million in FY 2014. The reduction is primarily due to the decrease of administrative charges paid to the General Fund. Administrative charges are funds paid to the General Fund for work done by General Fund employees on behalf of the Enterprise Fund. For example, the finance director is paid out of the General Fund but spends much time managing utility billing services, which is an Enterprise Fund activity. The administrative charge allows for the reimbursement of these services. Administrative charges have been reduced from \$2.3 million in FY 2013 approved to \$974 thousand in FY 2014. This change occurred as part of an effort to lower utility rates to offset the additional costs citizens are paying to the Unified Fire Authority for fire services..

Debt Service Fund

The Debt Service fund is another major fund comprising almost 18% of total City expenditures. Debt Service expenditures are expected to increase slightly by 0.2% from \$5.16 million in FY 2013 Approved to \$5.17 million in FY 2014. Last year, the City paid off the 2005 SAA bond so there are no longer payments for that bond. Additionally, principal payments are going up according the various bond payment schedules. The result is a slight increase in the total debt service this fiscal year.

Capital Improvements Fund

The Capital Improvements fund typically occupies a large percentage of the total budget. This year however, the Capital Projects fund only occupies 5% of the total budget. Capital expenditures are expected to decrease 91.4% from \$16.5 million in FY 2013 Approved to \$1.4 million in FY 2014. The reason for the large drop is simply because the City has completed all the projects from last fiscal year and has few projects to complete this year.

Internal Service Fund

The Internal Service Fund is a minor fund in the overall budget comprising 2% of total spending. Only one fund is encompassed by the Internal Service Fund, which is the Fleet Fund or Motor Pool Fund. Fleet expenditures are expected to increase 75.2% from \$337 thousand in FY 2013 Approved to \$590 thousand in FY 2014. This year the City has to replace a larger number of City vehicles, most of which belong to the Enterprise Funds.

Special Revenue Fund

The Special Revenue Fund is a new fund in the budget. The city has not previously had a Special Revenue Fund included in the budget. The two funds comprising the Special Revenue Fund are Community Events and Economic Development, which were moved from the General Fund. Both funds have been significantly restructured which makes it difficult to draw comparisons from fiscal year to fiscal year. The Special Revenue Fund comprises 2% of the total budget.

Consolidated Financials

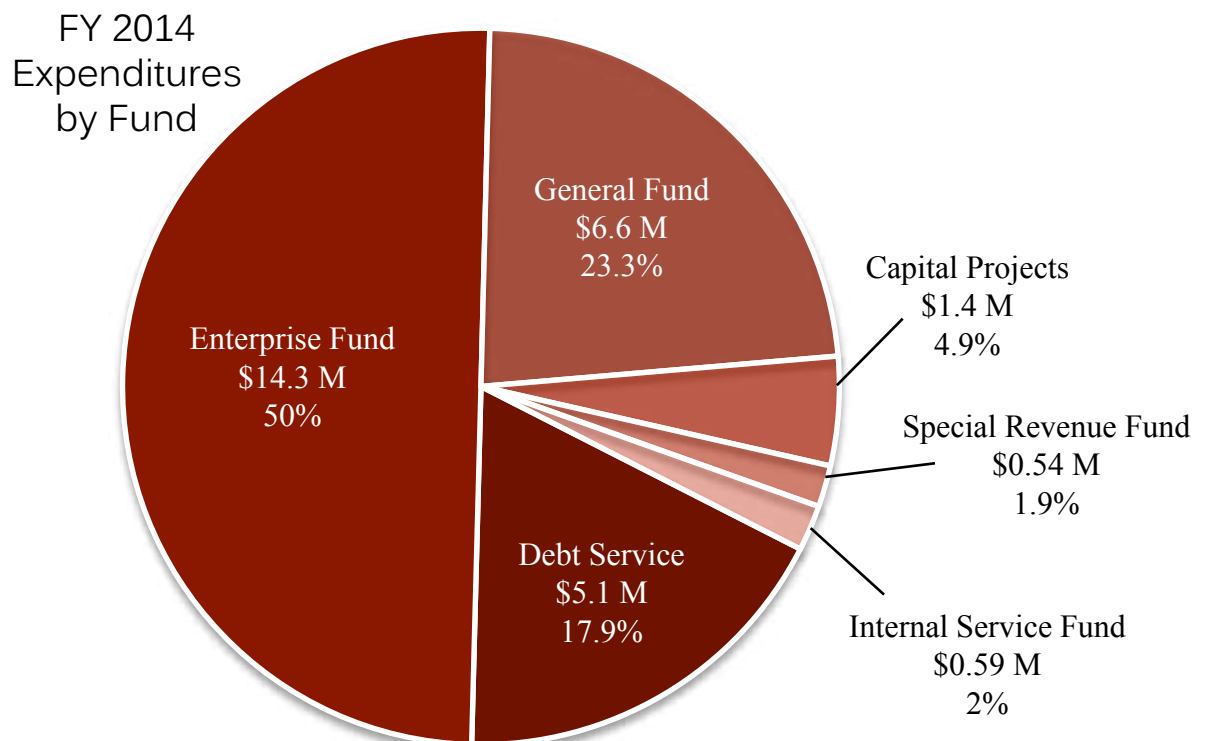
Three-Year Consolidated Financials & Fund Financial Schedule

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's total adopted budget for FY 2014 is \$28,592,019, a decrease of 11.6% from the FY 2013 projected of \$32.3 million. The table below summarizes total expenditures from FY 2012 to FY 2014. The pie chart below the table depicts 2014 expenditures for all funds.

FY 2012-2014 Expenditure Summary by Fund

Fund	2012 Actual	2013 Projected	2014 Proposed	2013-2014 Increase/Decrease
Enterprise	\$12,413,190	\$15,096,727	\$14,289,914	-\$806,814
General	\$8,640,912	\$7,843,134	\$6,648,831	-\$1,194,304
Debt Service	\$6,511,224	\$4,105,208	\$5,122,153	\$1,016,945
Capital Projects	\$6,637,350	\$5,020,145	\$1,405,534	-\$3,614,611
Internal Service	\$296,449	\$279,640	\$590,091	\$310,451
Special Revenue	\$0	\$0	\$535,497	\$535,497
Total	\$34,499,126	\$32,344,855	\$28,592,019	-\$3,752,836

*Figures do not include transfers to avoid double-counting expenses





General, Debt, Capital, & Internal Service Funds

Categories	General Fund			Debt Service		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Property Taxes	\$1,082,843	\$1,104,000	\$1,029,000			
Sales & Service Taxes	\$3,039,209	\$3,200,000	\$3,075,000			
Other Taxes & Assessments				\$671,072	\$392,851	\$918,888
Licenses, Permits, & Fees	\$535,621	\$753,900	\$489,500			
Intergovernmental Revenue	\$952,681	\$935,000	\$798,000			
Charges for Services	\$342,539	\$232,000	\$144,200			
Fines & Forfeitures	\$324,007	\$391,800	\$384,000			
Miscellaneous Revenue	\$384,772	\$430,988	\$612,775	\$154,926	\$4,239	\$3,500
Operating Revenue						
Capital Financing						
Developer Fees			\$147,432	\$398,695	\$273,464	\$328,885
Total Revenues	\$6,661,672	\$7,047,688	\$6,679,907	\$1,224,693	\$670,554	\$1,251,273
Transfers In	\$2,204,200	\$2,164,000	\$884,021	\$3,965,300	\$332,073	\$193,000
Total Revenues & Transfers In	\$8,865,872	\$9,211,688	\$7,563,928	\$5,189,993	\$1,002,627	\$1,444,273
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
General Government	\$4,181,811	\$4,243,776	\$3,088,462			
Public Works	\$1,220,285	\$1,527,310	\$1,512,737			
Public Safety	\$3,238,816	\$2,072,049	\$2,047,631			
Debt Service				\$6,561,224	\$4,125,208	\$5,122,153
Operations & Maintenance						
Capital Outlay						
Total Expenses	\$8,640,912	\$7,843,134	\$6,648,831	\$6,511,224	\$4,105,208	\$5,122,153
Transfers Out	\$95,930	\$106,212	\$181,802	\$50,000	\$20,000	\$50,000
Total Expenses & Transfers Out	\$8,736,842	\$7,949,346	\$6,830,632	\$6,561,224	\$4,125,208	\$5,172,153
Net Increase/(Decrease)	\$129,030	\$1,262,342	\$733,296	(\$1,371,231)	(\$3,122,580)	(\$3,727,880)

Categories	Capital Projects Fund			Internal Service		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Property Taxes						
Sales & Service Taxes						
Other Taxes & Assessments						
Licenses, Permits, & Fees						
Intergovernmental Revenue	\$13,083		\$38,179			
Charges for Services						
Fines & Forfeitures						
Miscellaneous Revenue	\$1,222	\$30,930		\$7,499	\$29,358	
Operating Revenue						
Capital Financing						
Developer Fees	\$250,000		\$634,499			
Total Revenues	\$264,305	\$30,930	\$672,678	\$7,499	\$29,358	\$0
Transfers In			\$733,296	\$227,050	\$250,092	\$480,893
Total Revenues & Transfers In	\$264,305	\$30,930	\$1,405,974	\$234,549	\$279,450	\$480,893
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
General Government						
Public Works						
Public Safety						
Debt Service	\$78,586					
Operations & Maintenance				\$212,899	\$208,640	\$219,852
Capital Outlay	\$6,558,764	\$5,020,145	\$1,405,534	\$83,550	\$71,000	\$370,239
Total Expenses	\$6,637,350	\$5,020,145	\$1,405,534	\$296,449	\$279,640	\$590,091
Transfers Out						
Total Expenses & Transfers Out	\$6,637,350	\$5,020,145	\$1,405,534	\$296,449	\$279,640	\$590,091
Net Increase/(Decrease)	(\$6,373,045)	(\$4,989,215)	\$440	(\$61,900)	(\$190)	(\$109,198)

Consolidated Financials

Enterprise Funds

Categories	Electric Fund			Gas Fund		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Charges for services	\$6,930,282	\$8,125,716	\$8,275,000	\$4,800,583	\$4,944,248	\$4,105,000
Connection and Service Fees	\$156,997	\$157,262	\$145,000	\$190,529	\$281,343	\$250,000
Impact Fees						
Miscellaneous Revenue	\$128,424	\$15,000	\$15,000	\$42,177	\$5,675	\$46,000
Capital Financing						
Developer Fees	\$413,763					
Total Revenues	\$7,629,466	\$8,297,978	\$8,435,000	\$5,033,290	\$5,231,266	\$4,401,000
Transfers In	\$240,000	\$854,000	\$330,000			
Total Revenues & Transfers In	\$7,869,466	\$9,151,978	\$8,765,000	\$5,033,290	\$5,231,266	\$4,401,000
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Personnel	\$555,225	\$656,666	\$777,601	\$315,988	\$453,068	\$552,939
Materials, Supplies, & Services	\$4,117,792	\$5,412,243	\$5,645,372	\$2,704,727	\$1,767,379	\$2,283,864
Capital Outlay	\$19,325	\$463,972	\$192,600			\$27,000
Total Expenses	\$4,692,342	\$6,532,881	\$6,615,573	\$3,020,715	\$2,220,447	\$2,863,803
Portion of Debt Service	\$1,083,259	\$1,596,000	\$1,730,267	\$177,363	\$1,064,000	\$931,700
Transfers Out	\$695,678	\$674,500	\$301,188	\$556,918	\$1,100,684	\$255,254
Total Expenses, Transfers, & Debt	\$6,471,279	\$8,803,381	\$8,647,027	\$3,754,996	\$4,385,131	\$4,050,756
Net Increase/(Decrease)	\$1,398,187	\$348,597	\$117,973	\$1,278,294	\$846,135	\$350,244

Categories	Water Fund			Sewer Fund		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Charges for services	\$2,336,359	\$2,454,930	\$2,396,000	\$2,444,460	\$2,486,717	\$2,375,000
Connection and Service Fees	\$69,160	\$93,792	\$100,000	\$13,700	\$16,800	\$15,000
Impact Fees			\$144,000			
Miscellaneous Revenue	\$430,025	\$8,500	\$608,500	\$8,900	\$10,000	\$10,000
Capital Financing		\$1,550,741	\$330,000			
Developer Fees	\$489,384			\$478,157		
Total Revenues	\$3,324,928	\$4,107,963	\$3,578,500	\$2,945,217	\$2,513,517	\$2,400,000
Transfers In						
Total Revenues & Transfers In	\$3,324,928	\$4,107,963	\$3,578,500	\$2,945,217	\$2,513,517	\$2,400,000
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Personnel	\$362,415	\$415,399	\$488,668	\$375,597	\$389,415	\$436,333
Materials, Supplies, & Services	\$273,103	\$257,006	\$387,872	\$754,619	\$712,401	\$806,445
Capital Outlay	\$1,981,926	\$3,625,991	\$1,680,000	\$1,246		\$40,000
Total Expenses	\$2,617,444	\$4,298,396	\$2,556,540	\$1,131,462	\$1,101,816	\$1,282,778
Portion of Debt Service	\$11,184		\$449,743	\$14,729		\$596,170
Transfers Out	\$1,147,809	\$1,223,064	\$575,459	\$1,088,094	\$1,020,241	\$351,885
Total Expenses, Transfers, & Debt	\$3,776,437	\$5,521,460	\$3,581,741	\$2,234,286	\$2,122,057	\$2,230,833
Net Increase/(Decrease)	(\$451,509)	(\$1,413,497)	(\$3,241)	\$710,931	\$391,459	\$169,167

*Much of the debt service is paid directly from Enterprise Funds but is accounted for separately in the "Debt" section of the budget.



Enterprise & Special Revenue Funds

Categories	Solid Waste Fund			Storm Drain Fund		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Charges for services	\$957,224	\$963,989	\$950,000	\$215,800	\$219,358	\$260,000
Connection and Service Fees	\$16,787	\$19,333	\$25,000			
Impact Fees						
Miscellaneous Revenue						
Capital Financing						
Developer Fees						
Total Revenues	\$974,011	\$983,322	\$975,000	\$215,800	\$219,358	\$260,000
Transfers In						
Total Revenues & Transfers In	\$974,011	\$983,322	\$975,000	\$215,800	\$219,358	\$260,000
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Personnel			\$24,844	\$106,346	\$129,761	\$131,372
Materials, Supplies, & Services	\$800,136	\$799,000	\$777,270	\$44,745	\$14,426	\$33,935
Capital Outlay						\$3,800
Total Expenses	\$800,136	\$799,000	\$802,114	\$151,091	\$144,187	\$169,107
Portion of Debt Service						
Transfers Out	\$95,000	\$275,000	\$36,386	\$5,160	\$33,316	\$82,939
Total Expenses, Transfers, & Debt	\$895,136	\$1,074,000	\$838,500	\$156,251	\$177,503	\$252,047
Net Increase/(Decrease)	\$78,875	(\$90,678)	\$136,500	\$59,549	\$41,854	\$7,953

Categories	Total Enterprise Fund			Special Revenue Funds		
Revenues	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Charges for services	\$17,684,708	\$19,194,958	\$18,361,000			\$118,665
Connection and Service Fees	\$447,173	\$568,530	\$535,000			
Impact Fees			\$144,000			
Miscellaneous Revenue	\$609,526	\$39,175	\$679,500			\$172,000
Capital Financing	\$0	\$1,550,741	\$330,000			
Developer Fees	\$1,381,304					
Total Revenues	\$20,122,711	\$21,353,403	\$20,049,500	\$0	\$0	\$290,665
Transfers In	\$240,000	\$854,000	\$330,000			\$140,000
Total Revenues & Transfers In	\$20,362,711	\$22,207,403	\$20,379,500	\$0	\$0	\$430,665
Expenditures	2012 Actual	2013 Projected	2014 Proposed	2012 Actual	2013 Projected	2014 Proposed
Personnel	\$1,715,571	\$2,044,309	\$2,411,756			\$125,682
Materials, Supplies, & Services	\$8,695,122	\$8,962,456	\$9,934,758			\$404,815
Capital Outlay	\$2,002,497	\$4,089,963	\$1,943,400			\$5,000
Total Expenses	\$12,413,190	\$15,096,727	\$14,289,914	\$0	\$0	\$535,497
Portion of Debt Service	\$1,286,535	\$2,660,000	\$3,707,880			
Transfers Out	\$3,588,659	\$4,326,805	\$1,603,111			
Total Expenses, Transfers, & Debt	\$17,288,384	\$22,083,532	\$19,600,905	\$0	\$0	\$535,497
Net Increase/(Decrease)	\$3,074,327	\$123,871	\$778,595	\$0	\$0	(\$104,832)

*Much of the debt service is paid directly from Enterprise Funds but is accounted for separately in the "Debt" section of the budget.

Fund Balance

Fund Balance Overview

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

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

Changes in Fund Balance

During FY 2014, the balance of the General Fund is projected to remain the same because all excess revenues will be used to fund Capital Projects. The Capital Projects fund will decrease slightly. The Enterprise Fund balance will increase by \$778,595. The Enterprise Fund balance does include impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.

The Internal Service Fund balance is projected to increase in FY 2014 by \$11,212 as the City is striving to have more money saved to replace vehicles when their useful life is over. The Debt Service fund balance will decrease by \$20,000 which is an administrative charge assigned to closed SAA fund which will be paid to the General Fund. Special Revenue funds will increase slightly as a result of being subsidized by the General Fund.

Fund Balance				
Fund	Beginning Fund Balance (July 1, 2013)	Ending Fund Balance (July 1, 2013)	Increase/ (Decrease)	Percent Change
General	\$1,890,982	\$1,890,982	\$0	0.0%
Capital Projects	\$345,715	\$329,511	(\$16,204)	-4.7%
Enterprise	\$16,448,466	\$17,227,061	\$778,595	4.7%
Debt Service	\$1,825,434	\$1,805,434	(\$20,000)	-1.1%
Internal Service	\$208,640	\$219,852	\$11,212	5.4%
Special Revenue	\$427,650	\$428,789	\$1,139	0.3%
Total	\$21,146,887	\$21,901,629	\$754,742	3.6%



Section V

Revenues

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Revenue Projection

Introduction to Revenues

The following section describes how the City makes revenue projections as well as all the major sources of City revenue. These revenue sources include utility user charges, taxes, grants, fines, fees, and various other sources.

This fiscal year, the City projects to receive about \$28.9 million in revenues, an 18% decrease from FY 2013 Approved revenues of \$35.3 million. The decrease is the result of several factors mostly dealing with revenue for capital projects. Last year the city projected to receive \$6.8 million in bond proceeds to build a water pipeline (which ended up being paid by a different entity). Also, the City projected to receive a \$2.2 million grant to build a trail system. Both of these revenues sources are non-recurring and so are not reflected in the current year's budget. Also, the City lowered its utility and property tax rate and projects to receive lower revenue from these sources.

Revenue Projection Methodology

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.

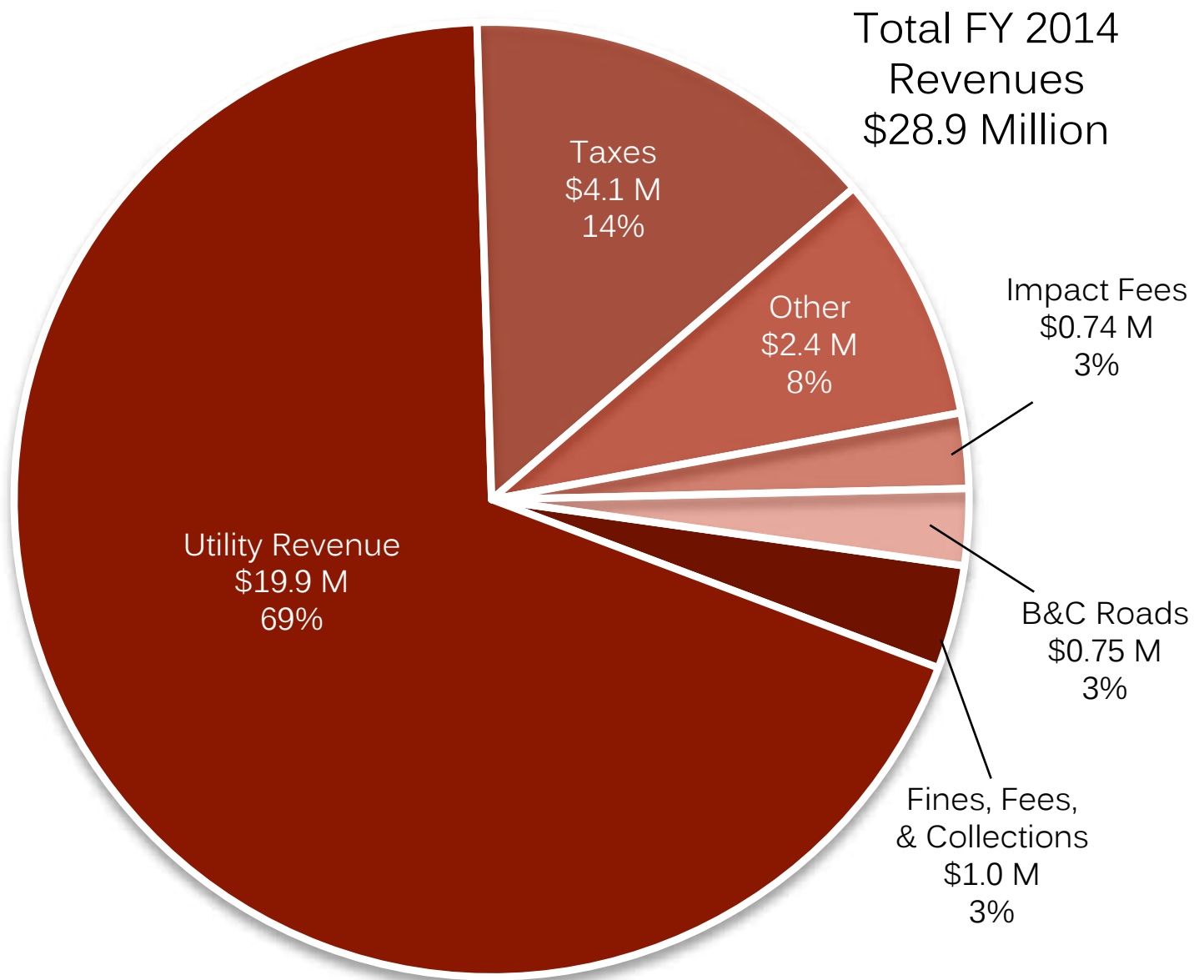
The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts; and the actual performance of the economy could be somewhat better or worse than estimated. Caution is also required as difficulties in the housing and financial markets, federal and state budget deficits, 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 are projected to decrease by an approximate 18% 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.

Total Revenues

Summary of Total Revenue Sources

*Figures do not include interfund transfers to avoid double-counting revenues

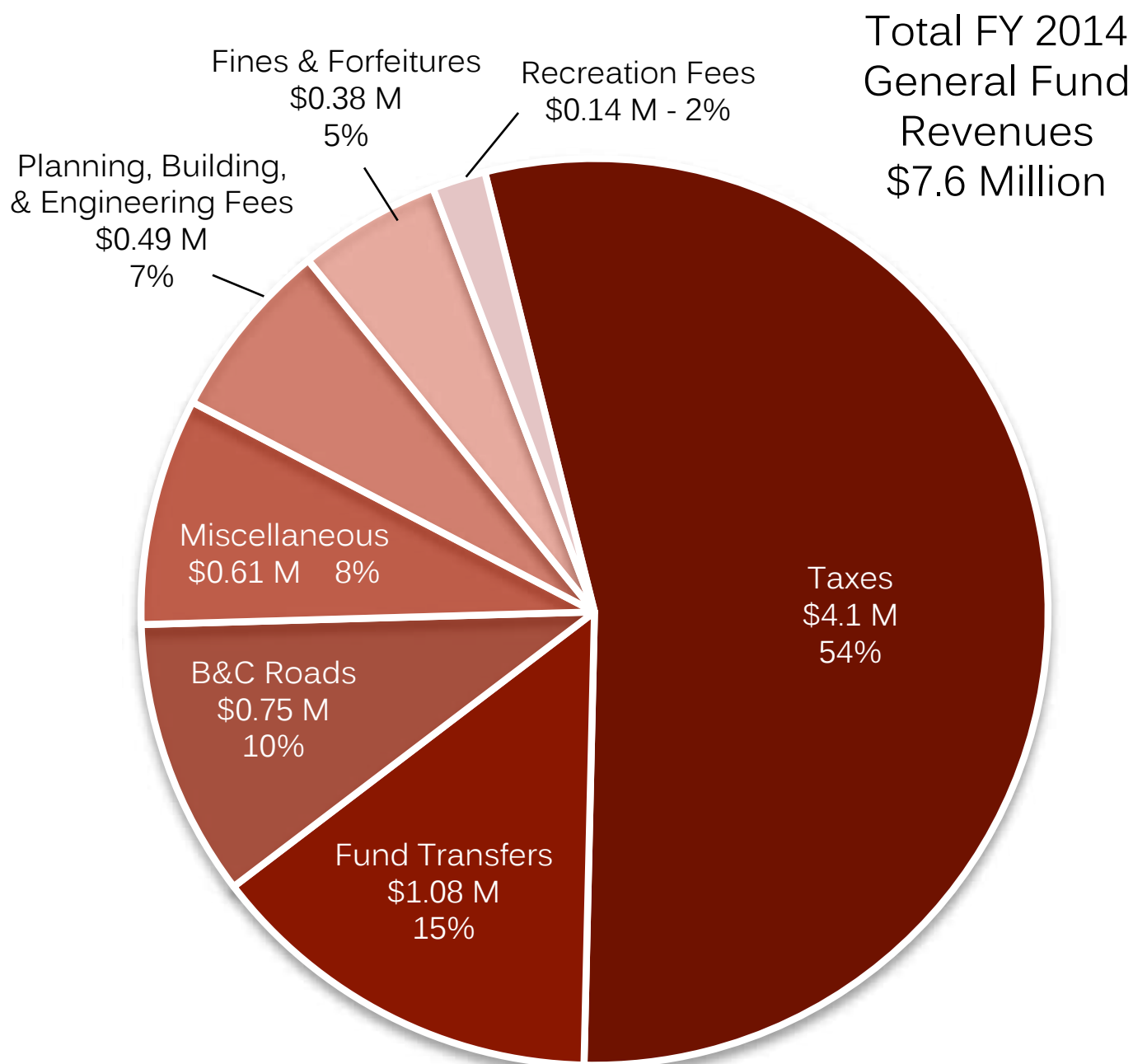


Revenue Categories

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



Summary of General Fund Revenue Sources



Revenue Categories

- Taxes- Consists mostly of sales tax, property tax, and utility franchise fees
- Transfers- Consists of transfers from utility funds for administrative services performed by General Fund employees
- B&C Roads- Money from UDOT used to build and repair roads
- Miscellaneous- Comes mostly from the expected sale of a fire station to UFA
- Planning, Building, & Engineering Fees- Building permit fees, engineering fees, planning fees, etc.
- Fines & Forfeitures- Revenue from various fines imposed by the city
- Recreation Fees- Charges for citizens to participate in city recreation programs

Enterprise Revenues

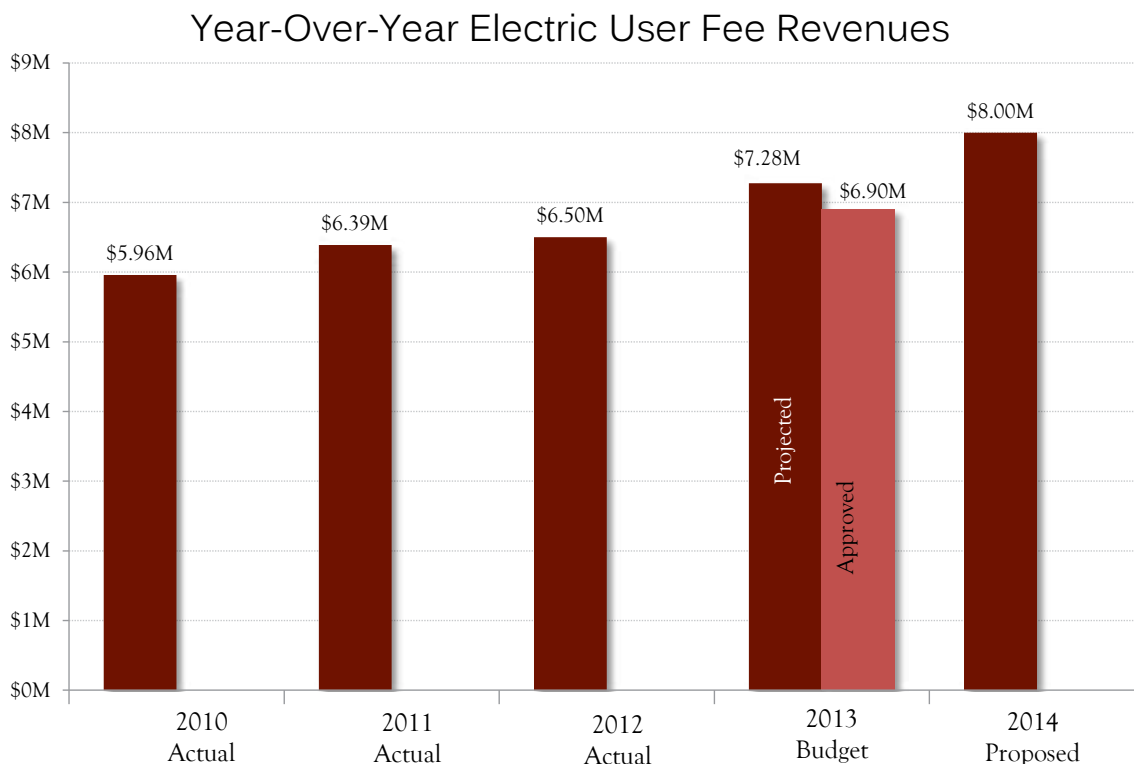
Enterprise/Utility Funds

Enterprise revenues make up 69% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain City has six enterprise funds: Electric, Gas, Sewer, Solid Waste, Sewer, and Water.

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.

Electric Revenues

The electric utility is the largest of the City utilities. Total electric revenues are projected to be \$8.8 million for FY 2014. The majority of revenues come from electric user fees. The city's electric rate that will be effective in September 2013 is 10.46 cents per Kilowatt hour plus a \$10.14 base charge. The year-over-year revenues from user charges are displayed in the graph below. Electric revenues are projected to go up because the electric rate was increased. Other major sources of revenue include in-house construction at \$250,000, connection fees of \$125,000, and transfers at \$330,000.

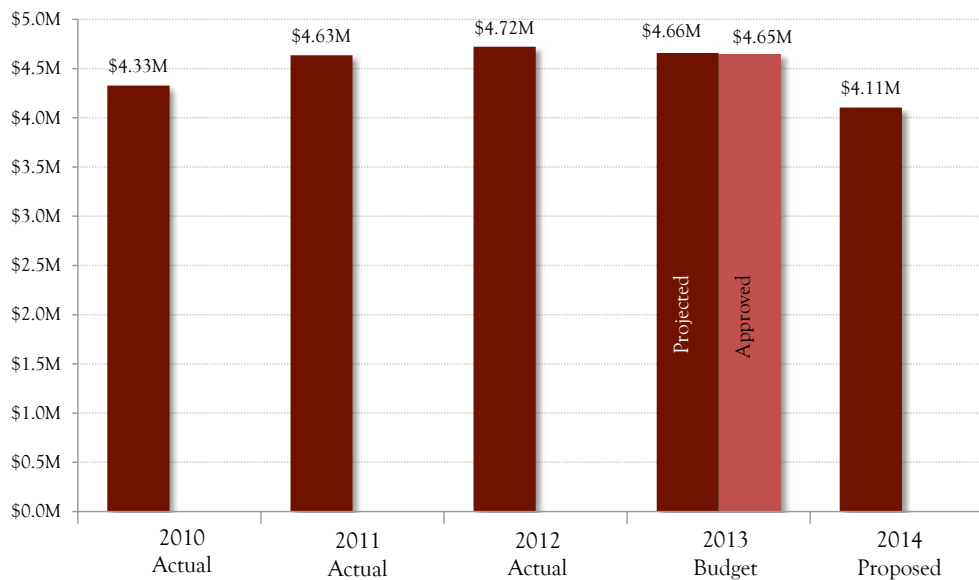




Gas Revenues

The gas utility is the second largest of the City utilities. Total gas revenues are projected to be \$4.4 million for FY 2014. The majority of revenues come from gas user fees. The city's gas rate as of August 15, 2013 is \$6.74 per dekatherm hour plus a \$9.47 base charge. The year-over-year revenues from user charges are displayed in the graph below. The gas rate was recently decreased which is why revenues are projected to be lower. The other major source of revenue is connection fees of \$250,000.

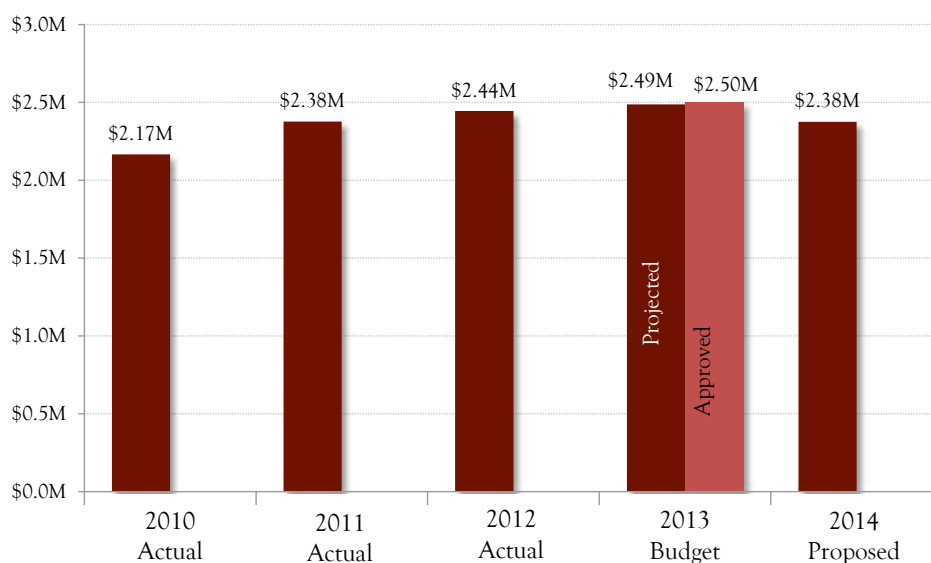
Year-Over-Year Gas User Fee Revenues



Sewer Revenues

The sewer utility is another major City utility. Total sewer revenues are projected to be \$2.4 million for FY 2014. The majority of revenues come from sewer user fees. The city's sewer fees as of August 15, 2013 are flat monthly charges of \$43 for south-service-area residents and \$38 for north-service-area residents. The year-over-year revenues from user charges are displayed in the graph below.

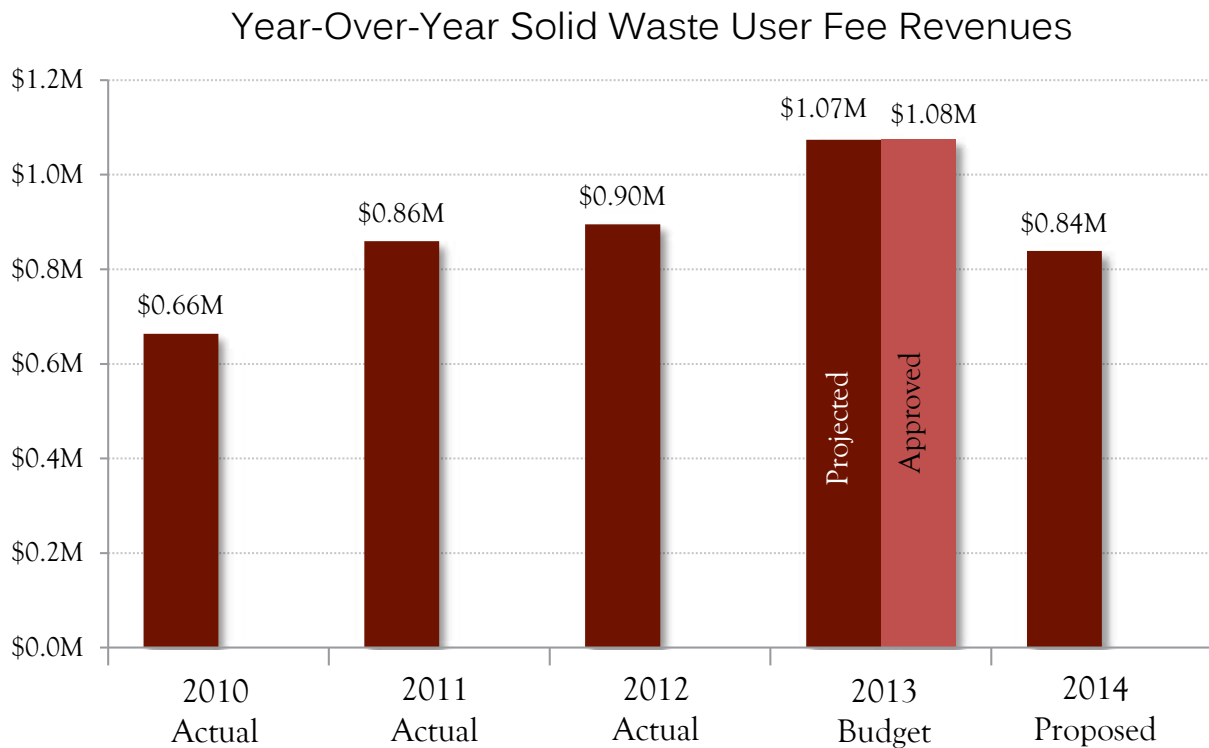
Year-Over-Year Sewer User Fee Revenues



Enterprise Revenues

Solid Waste Revenues

The solid waste utility is a smaller City utility. The City currently contracts with Ace Disposal for solid waste services but the City still does the billing. Total solid waste revenues are projected to be \$975 thousand for FY 2014. The majority of revenues come from solid waste user fees. The City's solid waste fees as of August 15, 2013 are \$9.36 for the 1st garbage bin, \$6.45 for the 2nd, and \$4 for recycling. The year-over-year revenues from user charges are displayed in the graph below.

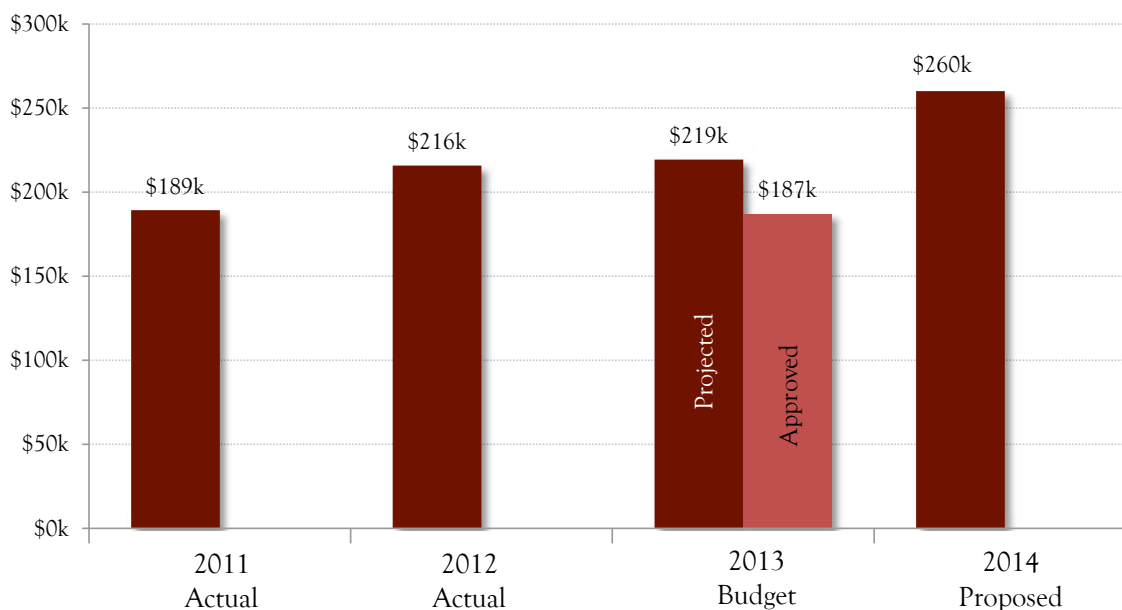


Storm Drain Revenues

The storm drain utility is the smallest of the City utilities. The Storm Drain utility is the newest of all the utilities. Total storm drain revenues are projected to be \$260 thousand for FY 2014. The majority of revenues come from storm drain user fees. The City's storm drain fee as of August 15, 2013 is a flat monthly charge of \$3. The year-over-year revenues from user charges are displayed in the graph on the next page.



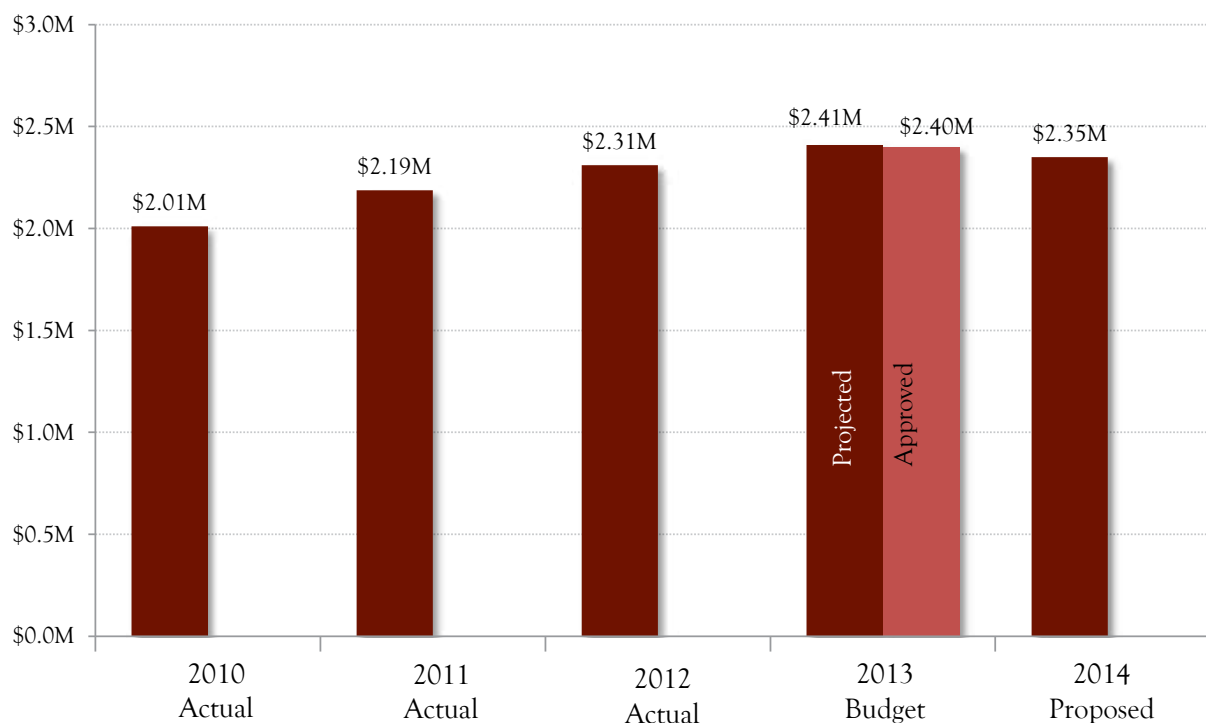
Year-Over-Year Storm Drain User Fee Revenues



Water Revenues

The water utility is the third largest of the City utilities. Total water revenues are projected to be \$3.6 million for FY 2014. The majority of revenues come from water user fees. The City's water rate as of August 15, 2013 is \$0.80 per thousand gallons plus a \$20 base. The year-over-year revenues from user charges are displayed in the graph below. Other major sources of revenue include connection fees of \$100,000, impact fees of \$144,000, and the sale of water shares at \$600,000 (a non-recurring revenue source).

Year-Over-Year Water User Fee Revenues



General Fund Revenues

General Fund Revenues

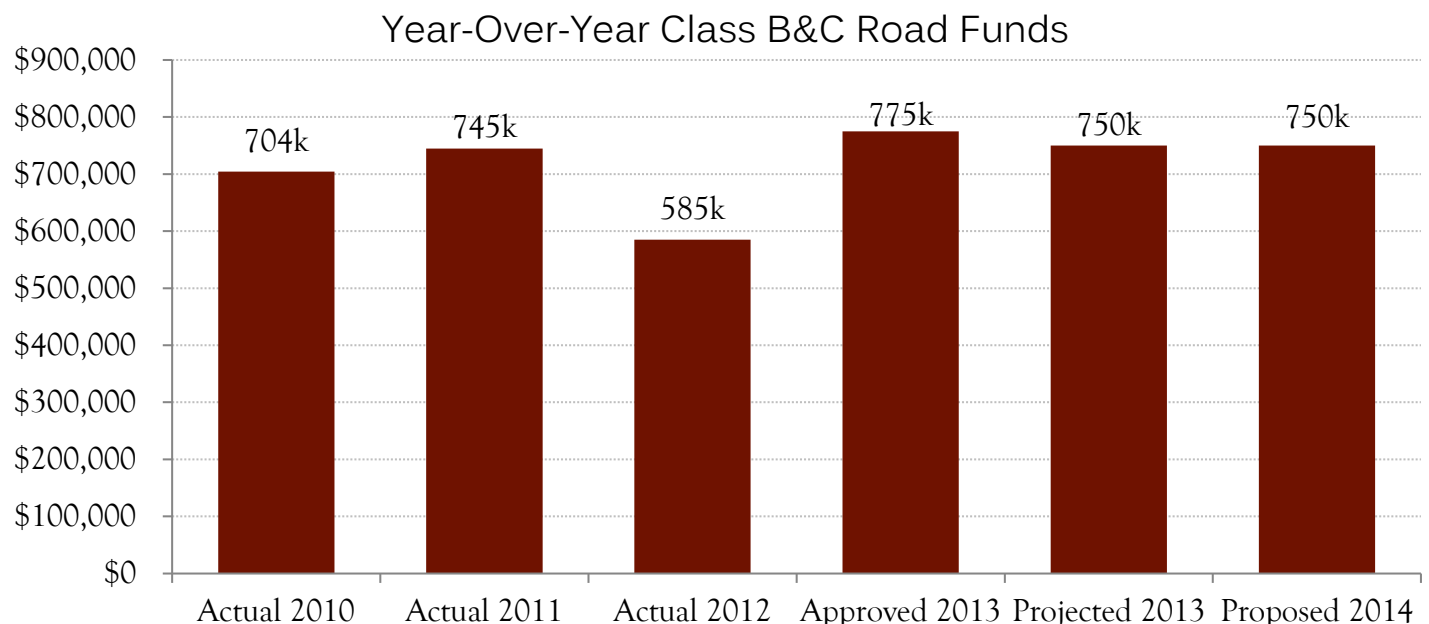
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as: sales tax, property tax, vehicle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

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.

B&C Funds/Intergovernmental/Grants

The B&C and Intergovernmental revenues make up 10% of General Fund revenues. The City anticipates receiving \$750,000 in B & C Road funds. These are funds distributed by the State's Department of Transportation (UDOT) according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements. There are also 3 small grants the city expects to receive totaling \$48,000: \$38,000 Parks and Arts Grant, \$6,000 CLEF grant, and a \$4,000 library grant.





Property Tax

Property tax is Eagle Mountain City's second largest source of tax revenue for the General Fund. It is an ad valorem (value-based) tax imposed on real property and tangible personal property. Property tax revenue is collected by the County and then distributed among cities, counties, school districts, and special districts. Eagle Mountain property owners pay a basic tax on the assessed value of real property. The City recently lowered the property rate from 0.1668% to 0.13803% because the city is no longer paying for fire services. The Unified Fire Authority is now providing fire services and levies their own property tax in addition to the City's. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100%. A property tax breakdown is provided below for a \$100,000 and a \$200,000 primary residence. The City receives about 10% of what residents pay in property taxes.

Property Tax Breakdown

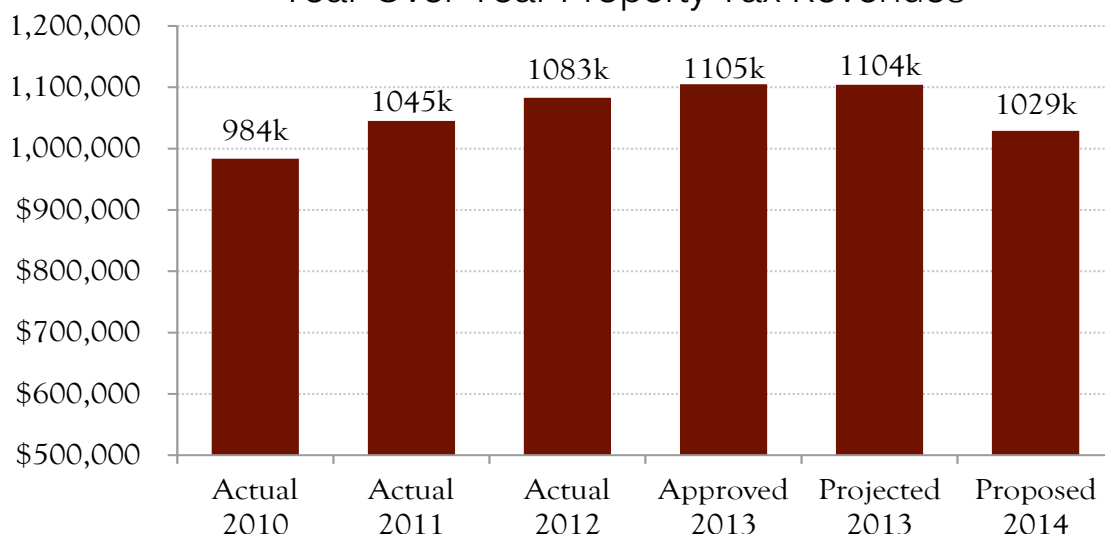


Home

Assessed Value	\$100,000	\$200,000
Taxable Value (55%)	\$55,000	\$110,000
Schools-0.883%	\$486	\$971
Fire- 0.219%	\$121	\$241
City- 0.138%	\$76	\$152
County-0.113%	\$62	\$124
Water- 0.046%	\$25	\$50
Fees- 0.020%	\$11	\$22
Total- 1.418%	\$780	\$1560

For FY 2014, property tax revenue (see bar graph below) is estimated at \$1,029,000, which represents a decrease from the last two years (as projected delinquent property taxes are taken into account). The decrease is expected since the City has lowered the property tax rate.

Year-Over-Year Property Tax Revenues

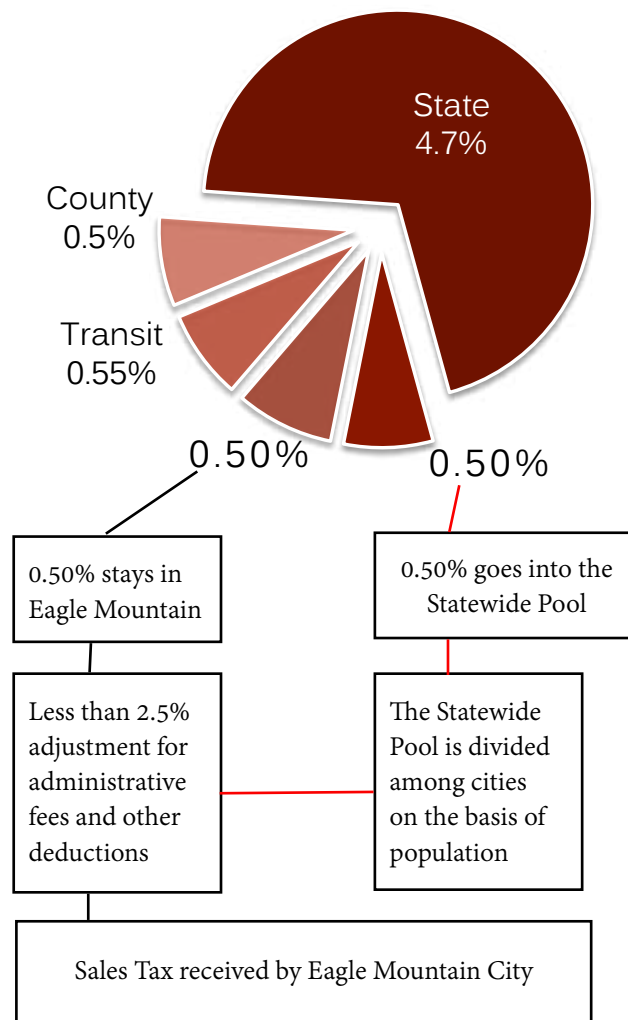


General Fund Revenues

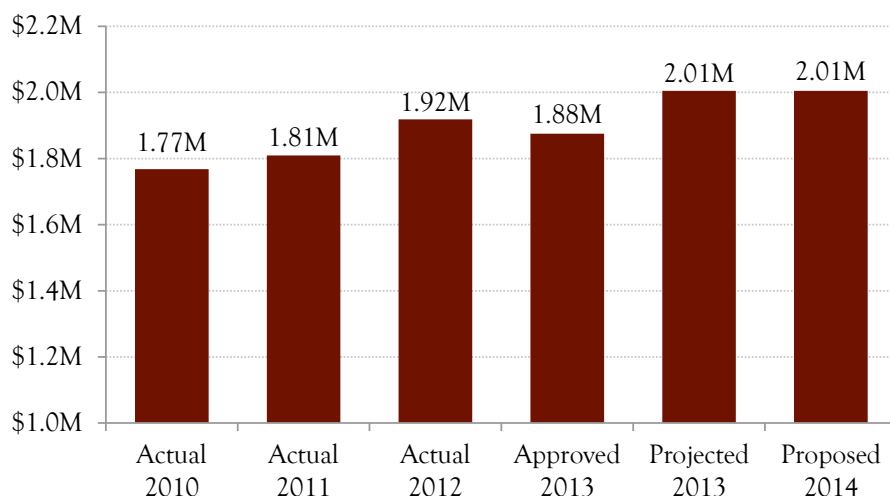
Sales and Use Tax

Sales tax is the City's largest General Fund revenue source. It is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected (e.g., internet sales). Sales tax is collected by the State Tax Commission and includes a state sales tax, the locally levied sales tax, and several other components, depending on the commodity purchased. Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size (see chart on the right). This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 26.8% of all General Fund revenues for FY 2014 proposed figures.

6.75% is collected on all applicable sales



Year-Over-Year Sales Tax Revenues



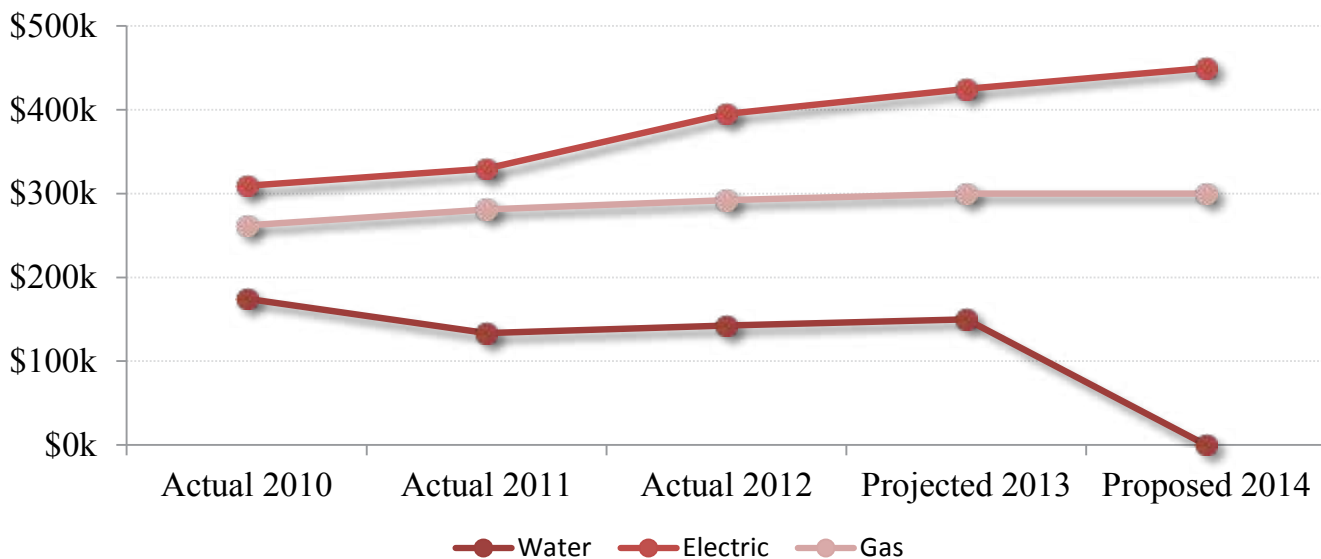
Projections indicate that the economy will be about the same as last year although last year's sales tax revenues were significantly higher than originally expected. This is partly because the city budgets conservatively but is also an indicator of the improving economy in Eagle Mountain and Utah. The two factors that played the largest role in the change are: (1) increases in consumer spending and (2) increases in city population.



Utility Franchise Fees

State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since utility tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2014, the utility tax revenue is proposed at \$750,000: \$450,000 from electric franchise fees and \$300,000 from gas franchise fees, which represents a large decrease over the FY 2013 projected figure. The reason for the decrease is because the City removed the water utility franchise fee. The removal of the water franchise fee was part of the arrangement the city made to lower taxes and fees for citizens since the city is no longer paying for fire services. However, electric franchise fees are projected to increase since electric rates are going up while the gas franchise fee revenue is projected to be about the same as last year.

Year-Over-Year Utility Franchise Fee Revenues

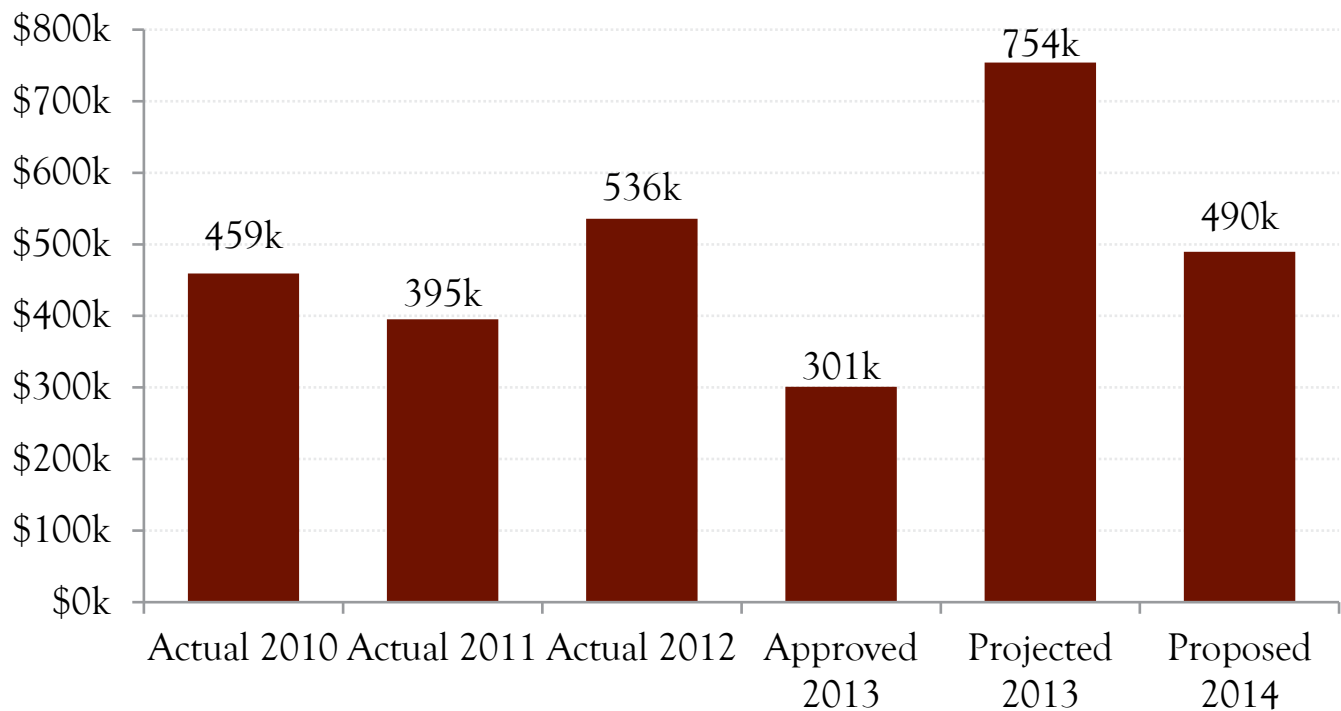


General Fund Revenues

Planning, Building, & Engineering Fees

This revenue category consists of various permits and license requirements set by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$250,000 in FY 2014. Other components include building plan check revenue, expected to be \$150,000, and plat fees, expected to total \$50,000. FY 2013 revenues were substantially higher than originally expected. In fact, revenues have grown steadily over the past three years growing \$140,000+ each year. This trend is a strong indicator of an improving housing and construction market in Eagle Mountain City. However, The city still strives to be conservative in its estimates and plans on receiving \$490,000 in FY 2014.

Year-Over-Year Planning, Building, & Engineering Fees



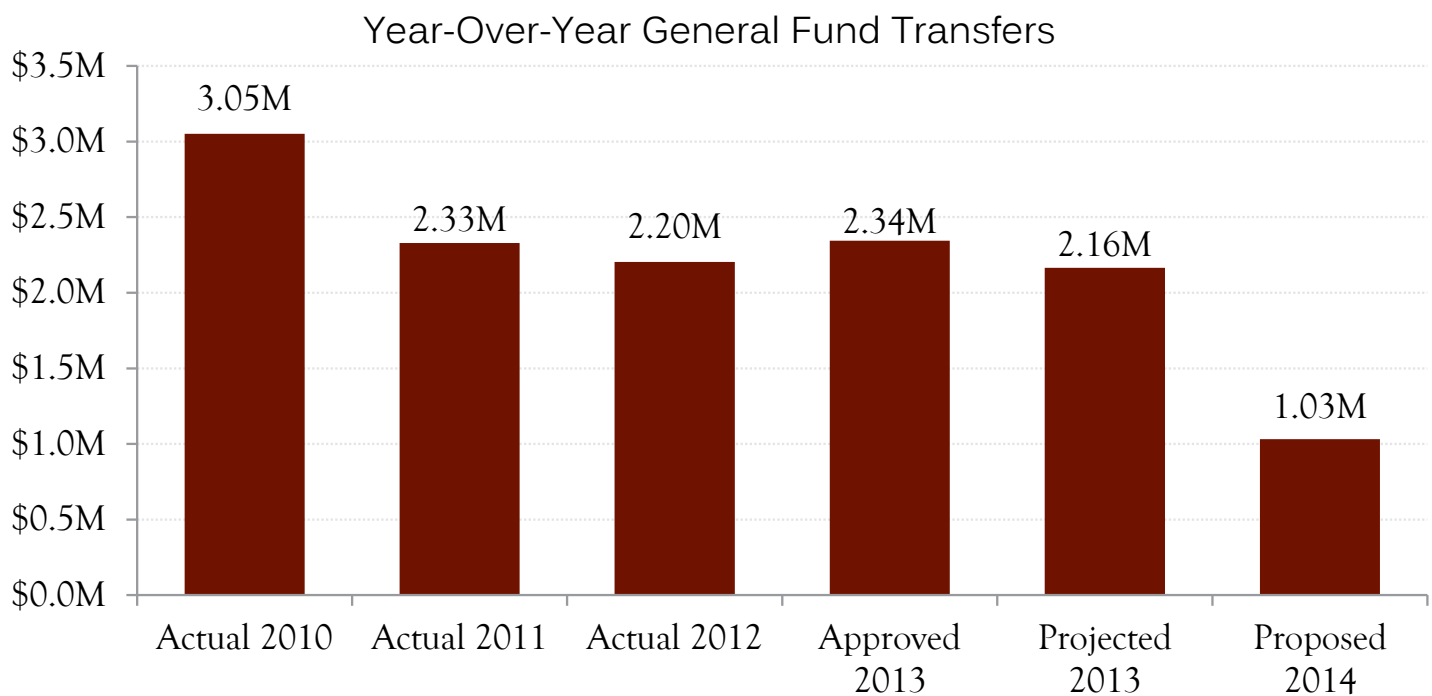
Fines and Forfeitures

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 2014, revenue from this category is proposed to be about \$384,000, an increase of about \$40,000 from what was budgeted in FY 2013 and about the same as what the City projects to actually receive for FY 2013. This revenue source is almost completely made up of late fees which account for \$365,000 of the expected revenue.



General Fund Transfers

General Fund transfers are transfers from one fund (such as the electric fund) into the general fund. These transfers mostly consist of administrative charges. Administrative charges are essentially reimbursements for work done by general fund employees for other funds. For example, if the finance director handles calls about electric billing, the electric utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2014, General Fund transfers will drop more than half from about \$2.16 million to \$1.03 million. This is yet another area that was reduced as part of the arrangement to reduce citizen taxes and fees since the City is no longer paying for fire services. The reduction in transfers from utility funds to the General Fund was used to lower utility rates which translates into lower utility bills for residents.



Recreation Fees & Miscellaneous Revenues

Recreation Fees are charges for citizens to participate in various recreation programs put on by the city. The recreation programs include baseball, soccer, basketball, and volleyball. Recreation fees are expected to be \$144,200. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2014, miscellaneous revenues are estimated at \$612,775, \$500,000 of which is from the expected sale of a fire station to the Unified Fire Authority.

Special Revenue Funds

Special Revenue Funds

Starting FY 2014, the city has two new Special Revenue Funds. Special Revenue Funds are activities that are funded by a specific revenue source that cannot be used for other activities. In other words, the revenues have been earmarked for specific uses. The purpose of these funds is to provide a clear picture of what happens to their respective revenues. Therefore, Special Revenue Funds allow the city to be more transparent and accountable in how these revenues are spent. The new Special Revenue Funds are Community Events and Economic Development, both of which were formerly part of the General Fund.

Community Events

Each Special Revenue Fund has a specific revenue source that cannot be used for other activities. The revenue source allocated to be used specifically by Community Events is ticket revenue and event sponsorships. For FY 2014, Community Event revenues are expected to total \$370,665. The bulk of the revenues come from sponsorships and tickets for the city celebration, Pony Express Days. There is also an expected transfer of \$80,000 from the General Fund into Community Events. The transfer from the General Fund into Community Events is indicative of the second reason why special revenue funds are more transparent. Many citizens have been concerned about how much the city has been subsidizing Pony Express Days. When Community Events was part of the General Fund, its revenues and expenditures were part of the pool of General Fund money and the subsidy was difficult to determine. By turning Community Events into a special revenue fund, the subsidy becomes very easy to see since it is simply the transfer needed from the General Fund for Community Events to break even. As stated earlier the transfer/subsidy this fiscal year is expected to be \$80,000.

Economic Development

The revenue source allocated to be used specifically by Economic Development is the money left over from the sale of a golf shed to a private business as well as the City's business incubator rent. The City obtained The Ranches Golf Club in 2008 and that deal included a large shed that wasn't being used. The City sold the shed and dedicated the funds to be used for Economic Development. The City also started a business incubator program where local business in need of office space can rent space in an office building the City has available. The creation of a special revenue fund for Economic Development guarantees the use of these funds for Economic Development. For FY 2014, the only revenue source for Economic Development is a transfer of \$60,000 from the General Fund. The rest of the needed funds will come from what is remaining from the sale of the golf shed. The City projects to receive no business incubator rent this fiscal year as the program is still relatively new.



Section XI

Performance Measurements

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Performance Measurements

Performance Measurements Overview

Management by Objectives

This year the city initiated a new performance evaluation system through a Management by Objectives (MBO) program. In order to move away from the COLA pay increase system, raises are now tied to goal achievement. The system follows a top down approach of unified goals.

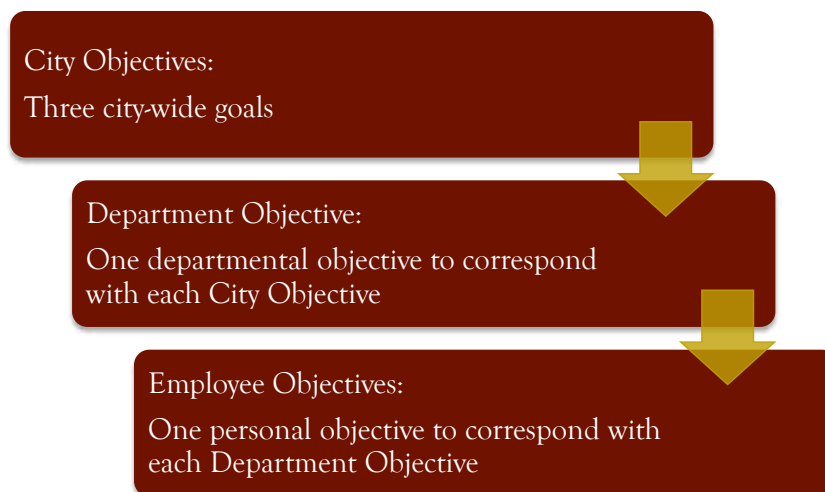
The first step is the administration creates three city-wide goals. These goals are:

1. Improve customer service and public image
2. Provide greater transparency and accountability for City funds
3. Improve efficiency, effectiveness, and safety procedures & protocols

The department heads then make one Department Objective for each City Objective. The Department Objectives should complement the City Objectives laid out by the administration. All three of the Department Objectives are supported by a number of measurable work-steps. The results of these work-steps are recorded into the yearly budget.

Each individual employee is then required to make one Personal Objective for each Department Objective. The employee also makes work-steps with measurable goals to support their Personal Objectives. The employee is then evaluated every 6 months on their goal attainment and given raises accordingly.

The top-down approach is illustrated in the following diagram.



Accountability

The following section is a compilation of departmental goals and achievements. As this system is being implemented of the first time this year, we don't have past records of goal achievement. We hope that this new MBO program will increase performance and accountability for city departments and employees.



















Performance Measurements

Building Department

Top Accomplishments FY 2013

1. Completed all permits and reviews in a timely manner despite having a reduced staff
2. Reviewed and phased permit of first major commercial building in the city for Ridley's project
3. All back-files from 1998-2012 have been scanned into the system
4. Resolved all issues surrounding the Eagle Point townhomes project after an 8-year struggle

Performance Measurements

Building			Performance Measurements		 Workload	 Efficiency	 Effectiveness	
		 Department Goals	Performance Measurement		2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1:			Improve customer service and public image					
Department Objective 1:			Improve inspection request process					
	1.1	Work out a better system with the phones	Percent of in-office staff trained on phones		NA	NA	NA	100%
	1.2	Return 90% of all calls and emails the day they are received	Percent of calls and emails returned		NA	NA	NA	90%
	1.3	Have at least 2 contractor meetings to discuss codes, & the inspections	Number of contractor meetings per year		NA	NA	NA	2
	1.4	Maintain a maximum of two day turn-around for 90% of inspection requests	Percent of two-day turn around for requests		NA	NA	NA	90%
City Objective 2:			Provide greater transparency and accountability for City funds					
Department Objective 2:			Review current fees and provide analysis of current fees collected for all permits, make changes as needed to fees to reflect cost of services provided					
	2.1	Complete the review and analysis of fees & make proposal to Admin.	Proposal submitted to Admin		NA	NA	NA	Y
	2.2	Track number of reinspections and work with builders to cut them back	Percent of re-inspections tracked		NA	NA	NA	90%
	2.3	Create a tracking system for Code Enforcement to be posted for the public	Percent of code enforcement activities posted to website		NA	NA	NA	90%
	2.4	Update website on new codes and requirements for the public to view	Accuracy of current codes on website		NA	NA	NA	100%
City Objective 3:			Improve efficiency, effectiveness, and safety procedures and protocols					
Department Objective 3:			Update plan review process to include 2012 Codes & issue residential building permits within a 3 week period					
	3.1	Create new plan review sheets to be attached to each plan	New plan review sheets created		NA	NA	NA	Y
	3.2	Come up with a new residential plan review checklist	New residential plan review checklist created		NA	NA	NA	Y
	3.3	Obtain new stamps as needed for plans reviews	All new stamps ordered		NA	NA	NA	Y
	3.4	Set up a pre-review filing system that organizing plans in order of submittal	New filing system created		NA	NA	NA	Y
Department Evaluations: Receive a score of 3 or above			Average employee rating out of 1-5		NA	3	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7		NA	4	4.1	4



Community Events Department

Top Accomplishments FY 2013

1. This was the 3rd year joining the professional Rodeo Cowboys Association (PRCA)
2. Pony Express Days attendance increased from 2012
3. Raised \$123,692.61 in sponsorships for Pony Express Days

Performance Measurements

Community Events		Performance Measurements		Workload	Efficiency	Effectiveness	
		Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1:		Improve customer service and public image					
		Department Objective 1: Increase and facilitate both community participation and community involvement in activities					
	1.1	Conduct annual Pony Express Days survey	Number of surveys per year	NA	NA	NA	1
	1.2	Increase community volunteer force for all activities	Number of volunteers	NA	NA	NA	150
City Objective 2:		Provide greater transparency and accountability for City funds					
		Department Objective 2: Ensure that Pony Express Days expenditures match revenues					
	2.1	Initiate fundraising search before August	Fundraising initiated before August	NA	NA	NA	Y
	2.2	Increase radio, television, and banner ads	1 radio, 1 television, 5 banner=Total Ads	NA	NA	NA	7
City Objective 3:		Improve efficiency, effectiveness, and safety procedures and protocols					
		Department Objective 3: Improve quality of activities and events without raising costs					
	3.1	Propose Rodeo, Derby, and Concert be headed by non-profit	Proposal given to Council	NA	NA	NA	Y
		Department Evaluations: Receive a score of 3 or above	Average employee rating out of 1-5	NA	NA	NA	3
		Citizen Satisfaction Survey: Receive a score of 4 or above	Average citizen rating out of 1-7	NA	NA	4.5	4
















Performance Measurements

Economic Development Department

Top Accomplishments FY 2013

1. Brought in the City's first grocery store with Ridley's Market and Ace Hardware
2. Began Eagle Mountain Business Forums to educate local small business owners on how to improve their operations
3. Brought in the city's first major industrial business with Granite Construction

Performance Measurements

Economic Development		Performance Measurements		 Workload	 Efficiency	 Effectiveness			
			Department Goals	Performance Measurement		2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1: Improve customer service and public image									
Department Objective 1: Do more creative, outside the box activities for Eagle Mountain to spur Economic Development and economic growth.									
	1.1		Hold City-wide yard sale at least twice a year.	Hold this event twice		NA	NA	NA	2
	1.2		Hold at least 10 networking group forums for local businesses that provides mem	Hold this event at least 10x		NA	NA	NA	10
	1.3		Establish a local Promenade in the Spring/Summer for local businesses and help	Create this event		NA	NA	NA	Y
City Objective 2: Provide greater transparency and accountability for City funds									
Department Objective 2: Take the business incubator to the next level.									
	2.1		Recruit at least 5 more businesses for the business incubator.	Get 5 businesses		NA	NA	NA	5
	2.2		Increase exposure of business incubator to community	All photos/video posted to the website		NA	NA	NA	Y
	2.3		Increase exposure of business incubator to local businesses.	100 local businesses informed of incubator.		NA	NA	NA	100
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols									
Department Objective 3: Take Economic Development to the next level.									
	3.1		Apply for at least 12 ED/Utah projects.	Apply for 12 projects		NA	NA	NA	12
	3.2		Attract 5 new development or businesses to the community	Bring 5 new businesses		NA	NA	NA	5
	3.3		Increase City sales tax base by at least 8%	Increase city sales tax base by at least 8%		NA	NA	NA	8%
Department Evaluations: Receive a score of 3 or above				Average employee rating out of 1-5		NA	NA	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above				Average citizen rating out of 1-7		NA	NA	3.7	4



Energy Department

Top Accomplishments FY 2013

Completion of a large number of projects:

1. South Substation
2. North Substation
3. Energy Building
4. Granite Asphalt Plane
5. Gas and Electric Main Lines
6. Bobby Wren Extension
7. High Pressure Gas Line
8. In-House Construction Gas and Electric

Performance Measurements

Energy Department		Performance Measurements		Workload	Efficiency	Effectiveness	
Department Goals		Performance Measurement		2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective 1: Improve customer service and public image							
Department Objective 1: To complete all service calls, emergency calls, gas meters, electric meters and street lights within a timely manner.							
1.1	Emergency calls responded to within an hour	Percentage of calls responded to within an hour	NA	100%		100%	
1.2	Gas Meters completed within 10 working days	Percentage of gas meters completed within 10 days	NA	100%		100%	
1.3	Electric meters completed within 10 working days	Percentage of electric meters completed within 10 days	NA	100%		100%	
1.4	Street Lights completed within 10 working days	Percentage of street lights completed within 10 days	NA	100%		100%	
City Objective 2: Provide greater transparency and accountability for City funds							
Department Objective 2: To provide a detailed summary of all Purchase Orders and Invoices							
2.1	Make a spreadsheet with purchase order numbers	Is the spreadsheet completed	NA	Yes		Yes	
2.2	Receive all invoices	Are the invoices received	NA	Yes		Yes	
2.3	Approve invoices to send to Accounts Payable	Sign with approval to pay	NA	Yes		Yes	
2.4	Update spreadsheet with completed invoices	Is the spreadsheet updated and completed	NA	Yes		Yes	
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols							
Department Objective 3: To emphasize the importance of communication, efficiency, effectiveness and safety procedures and protocols							
3.1	To train all Energy employees on SpringBrook and Tablets	Percentage of employees trained	NA	100%		100%	
3.2	To meet deadlines for contractors and residents	Percentage of deadlines met	NA	100%		100%	
3.3	To work as a team to complete daily projects through the use of Sprin	Percentage of project completed	NA	100%		100%	
3.4	To have a safety presentation every two weeks	Percentage of attendance in safety meetings	NA	100%		100%	
Department Evaluations: Receive a score of 3 or above		Average employee rating out of 1-5	NA	3		3	
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.2	4		4	

Notes

The Energy Director oversees the Gas and Electric Funds



















Performance Measurements

Executive Department

Top Accomplishments FY 2013

1. Switched to contracted UFA services
2. Lowered utility rates for majority of citizens
3. Increased Reserve Fund to the maximum limit of 25% and added residual funds to Capital Projects

Performance Measurements

Executive		Performance Measurements		 Workload	 Efficiency	 Effectiveness		
			Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1: Improve customer service and public image								
Department Objective 1: Improve customer service levels that we provide to our residents.								
	1.1		Customer service training	Provide training to departments	NA	NA	NA	1
	1.2		Citizen's Survey	Conduct a Citizen's Survey	NA	NA	NA	1
	1.3		Internal Service Audit	Complete Internal Service Audit	NA	NA	NA	100%
	1.4		Address residents' concerns	Within 3 business days, address residents'' inquiries	NA	NA	NA	95%
City Objective 2: Provide greater transparency and accountability for City funds								
Department Objective 2: Provide greater transparency and accountability for City funds								
	2.1		Create Citizens Budget	Citizen's Budget	NA	NA	NA	1
	2.2		Create a PAFR	Submit a PAFR to GFOA for evaluation	NA	NA	NA	1
	2.3		Updates via social media	Post documents, reports, other info via social media	NA	NA	NA	100%
	2.4		Website upgrade	New website with improved transparency	NA	NA	NA	1
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols								
Department Objective 3: Implement new performance measurement process.								
	3.1		Set up schedule for evaluations by department	Calendar Completed	NA	NA	NA	100%
	3.2		Coordinate evaluations; ensure departments perform evaluations	Departmental Evaluations completed	NA	NA	NA	100%
	3.3		Provide training for supervisors on how to implement changes	Management Training program	NA	NA	NA	6
	3.4		Ensure all required safety trainings are completed by respective depts	Safety Trainings	NA	NA	NA	1
Department Evaluations: Receive a score of 3 or above				Average employee rating out of 1-5	NA	NA	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above				Average citizen rating out of 1-7	NA	NA	3.9	4



Finance Department

Top Accomplishments FY 2013

1. On track to receive the GFOA CAFR award for the third year in a row
2. Completed the audit well before the December 31st deadline
3. The Finance Director was elected to serve on the Utah GFOA board for a six-year term
4. Presented a balanced budget to the City Council

Performance Measurements

Finance		Performance Measurements		Workload	Efficiency	Effectiveness	
		Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1:		Improve customer service and public image					
		Department Objective 1: Provide customer service training for UB employees and finance employees.					
	1.1	Research customer service training companies.	Submit findings to Asst. City Administrator	NA	NA	NA	Y
	1.2	Contact desired training company and get W9.	Submit W9 to David for setup.	NA	NA	NA	Y
	1.3	Setup a training date with the company.	Alert City Administration of date and reserve room.	NA	NA	NA	Y
	1.4	Hold training for Finance/UB employees.	Training completed by all employees.	NA	NA	NA	100%
City Objective 2:		Provide greater transparency and accountability for City funds					
		Department Objective 2: Produce a PAFR (Popular Annual Financial Report)					
	2.1	Research of format for an EMC PAFR.	Research results presented to Administration.	NA	NA	NA	Y
	2.2	Complete audit as quickly as possible - enabling CAFR completion.	Presentation of audit by Gilbert and Stewart.	NA	NA	NA	Y
	2.3	Completion of CAFR.	Submission to UGFOA.	NA	NA	NA	Y
	2.4	Completion of PAFR (submit to GFOA next year)	Presentation to admin. and posting on city site.	NA	NA	NA	Y
City Objective 3:		Improve efficiency, effectiveness, and safety procedures and protocols					
		Department Objective 3: Completion of audit on time with no deficiencies.					
	3.1	Get all journal entries done by 9/30/13.	Journal entries entered into SB.	NA	NA	NA	100%
	3.2	Bank reconciliations done by 9/30/13.	Recons done and entries entered in SB.	NA	NA	NA	100%
	3.3	Submission of trial balance to Gilbert and Stewart by 10/15/13.	Trial balance delivered to Gilbert and Stewart.	NA	NA	NA	Y
	3.4	Resolve any issues identified by auditor as the are known.	Issues resolved.	NA	NA	NA	Y
		Department Evaluations: Receive a score of 3 or above	Average employee rating out of 1-5	NA	NA	NA	3
		Citizen Satisfaction Survey: Receive a score of 4 or above	Average citizen rating out of 1-7	NA	NA	3.9	4





















Performance Measurements

Library Department

Top Accomplishments FY 2013

1. Acquired new shelving that allowed the collection some room to “breathe” and grow
2. Achieved FULL inclusion into the North Utah County Library Cooperative.
3. Received two grants for conferences related to library services.
4. Became a Family Search Affiliate Library.
5. Began a “Geek the Library” campaign that is sponsored by the American Library Association.

Performance Measurements

Library		Performance Measurements		 Workload	 Efficiency	 Effectiveness		
			Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1:			Improve customer service and public image					
Department Objective 1:			Update Non-fiction collection to current/relevant needs					
	1.1		Weed out items more than 4 years old	Amount of items removed from library	NA	NA	NA	90%
	1.2		Begin looking at largest gaps in collection and working from there	Report of gaps in collection	NA	NA	NA	100%
	1.3		Start ordering URGENT needs as soon as we can	Replacement of items in non-fiction area	NA	NA	NA	65%
	1.4		Replace old items with newer versions	Replacement of old items with new ones	NA	NA	NA	70%
City Objective 2:			Provide greater transparency and accountability for City funds					
Department Objective 2:			Meet and exceed State Library Certification Standards					
	2.1		Work with Admin on ways to increase library budget for FY15	Increase in library budget for FY15	NA	NA	NA	70%
	2.2		Work with Admin on ways to increase staffing/hours for FY15	Increase in staffing budget/hours allotted	NA	NA	NA	70%
	2.3		Work with staff and volunteers to increase programming opportunities	Increase in programming	NA	NA	NA	70%
	2.4		Work with outside help to provide programming to offset staff limitations	Increase in outside provided programming	NA	NA	NA	60%
City Objective 3:			Improve efficiency, effectiveness, and safety procedures and protocols					
Department Objective 3:			Work with staff to cross-train on library resources					
	3.1		Have all staff take at least 30 minutes of training twice a month	Staff training certification/completion	NA	NA	NA	100%
	3.2		Increase staff knowledge of at least one online resource	Staff knowledge increase	NA	NA	NA	65%
	3.3		Promote online resources to patrons	Number of patrons using online resources	NA	NA	NA	65%
	3.4		Check with State Library for online training	Number of classes offered	NA	NA	NA	60%
	Department Evaluations: Receive a score of 3 or above			Average employee rating out of 1-5	NA	NA	NA	3
	Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7	NA	NA	5	4






















Planning Department

Top Accomplishments FY 2013

1. Uploaded interactive GIS maps on the City Website for use by residents, developers, real estate appraisers, property owners, City employees, etc.
2. Completed phase 1 of the General Plan update process, including 2 general plan map workshops and a draft transportation plan.
3. Reviewed and processed a variety of development applications, including 3 master development plans and agreements, 4 rezones, 6 preliminary subdivision plats, 11 final subdivision plats, 7 site plans, 4 conditional use permits, 3 development agreements, and 5 City Code Amendments.

Performance Measurements

Planning			Performance Measurements		 Workload	 Efficiency	 Effectiveness	
			Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1: Improve customer service and public image								
Department Objective 1: Educate residents of City planning projects & responsibilities								
	1.1		Create and post a short video of the development process for residents	Video posted for public viewing	NA	NA	NA	Y
	1.2		Post 90% of Planning Commission meeting packets on the website	Percent of PC meetings with packets posted online	NA	NA	NA	90%
	1.3		Hold at least 2 public open houses/workshops for the General Plan update	Number of public open houses held	NA	NA	NA	2
	1.4		Propose at least 5 code changes that improve code usability/readability	Number of code changes proposed to PC	NA	NA	NA	5
City Objective 2: Provide greater transparency and accountability for City funds								
Department Objective 2: Improve the development approval process & communication with developers								
	2.1		Complete an analysis of dev application fees & propose necessary changes	Analysis completed and proposed to the City Council	NA	NA	NA	Y
	2.2		Track subdivision and bldg permits & make population & bldg projections	# of times projections provided to Administration	NA	NA	NA	2
	2.3		Create an administrative review process for projects that meet code	Process created and proposed to City Council	NA	NA	NA	Y
	2.4		Create and post a document or video of dev review process for applicants	Document or video posted online & distributed	NA	NA	NA	Y
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols								
Department Objective 3: Update project tracking systems and process development applications in a timely manner								
	3.1		Organize/update at least 20 old digital & paper project files every six mos	Number of old project files organized	NA	NA	NA	20
	3.2		Schedule & post 75% of DRC agendas & info at least one week prior to mtg	% of DRC agendas posted 1 week prior to meeting	NA	NA	NA	75%
	3.3		Provide conditions of approval to Building Dept for approved projects	% of Projects w/ conditions provided to Bldg Dept	NA	NA	NA	90%
	3.4		Create a tracking system for project open space / park improvements	Tracking system created	NA	NA	NA	Y
	Department Evaluations: Receive a score of 3 or above			Average employee rating out of 1-5	NA	NA	NA	3
	Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7	NA	NA	4.1	4

Performance Measurements

Public Works Department

Top Accomplishments FY 2013

1. Finished and adopted a new Capital Facilities Improvement Plan
2. Maintained all expenditures to stay in budget for all funds
3. Facilitated the construction of a playground in Pioneer Park

Performance Measurements

Public Works		Performance Measurements	⚖️ Workload	📁 Efficiency	🚩 Effectiveness	
⚖️ 📁 🚩	Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1: Improve customer service and public image						
Department Objective 1: Communicate better with the public						
1.1	Phone calls for field personnel route through receptionist- people talk	Document number of voice mails	NA	NA	NA	95%
1.2	Critical calls addressed within 1/2 day	Track through Iworks work orders	NA	NA	NA	98%
1.3	Messages returned within 24 hours for office staff	Track call logs	NA	NA	NA	95%
City Objective 2: Provide greater transparency and accountability for City funds						
Department Objective 2: Provide the public with information on how Public Works funds are spent						
2.1	Post bid results on City website	Track city bid results online	NA	NA	NA	90%
2.2	Post upcoming projects on City website	Track upcoming projects online	NA	NA	NA	90%
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols						
Department Objective 3: Improve internal communication in Public Works and intradepartmental communication with Energy Department						
3.1	Hold bi-weekly supervisors meetings	Document supervisor meetings	NA	NA	NA	90%
3.2	Hold monthly safety meetings	Document safety meetings	NA	NA	NA	90%
3.3	Provide project updates bi weekly to Energy Department	Document updates	NA	NA	NA	90%
Department Evaluations: Receive a score of 3 or above			NA	NA	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above			NA	NA	4.6	4

Notes

The Public Works Director oversees the Engineering, Water, Sewer, Storm Drain, Streets, and Parks Funds



Recorder Department

Top Accomplishments FY 2013

1. Fionnuala Kofoed completed a successful year as the Education Chair for the Utah Municipal Clerks Association.
2. Melanie Lahman received an award for Special Service to the ARMA Chapter for a humanitarian project.
3. Johna Rose completed the transfer of the Business Licensing records to Springbrook. All renewals are now automated through that electronic system.

Performance Measurements

Recorder's Office			Performance Measurements		Workload	Efficiency	Effectiveness		
			Department Goals	Performance Measurement		2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1:			Improve customer service and public image						
Department Objective 1:			Improve customer service and public image						
	1.1		Post agenda packets on state & city website Friday before CC meeting	percent of packets posted online		NA	NA	NA	90%
	1.2		Post copy of all public hearings on state & city website	percent of public hearings notices posted online		NA	NA	NA	90%
	1.3		Return phone calls and emails within 24 hours (next business day)	percent of calls & emails returned within timeframe		NA	NA	NA	80%
	1.4		Have all minutes completed for following City Council meeting	percent of minutes approved at following CC meeting		NA	NA	NA	90%
City Objective 2:			Provide greater transparency and accountability for City funds						
Department Objective 2:			Implement Records Management Program						
	2.1		Obtain necessary training to manage the system	organize training with SIRE		NA	NA	NA	Y
	2.2		Transfer all Recorder's Office records to SIRE	scan and capture		NA	NA	NA	80%
	2.3		Create/develop City wide records management program	create document		NA	NA	NA	Y
City Objective 3:			Improve efficiency, effectiveness, and safety procedures and protocols						
Department Objective 3:			Improve efficiency, work flow & processes						
	3.1		Do things right the first time	just do it		NA	NA	NA	90%
	3.2		Create new recording checklist for developers	create document		NA	NA	NA	Y
	3.3		Complete agenda follow up prior to next CC meeting	create checklist to track approved items		NA	NA	NA	Y
Department Evaluations: Receive a score of 3 or above				Average employee rating out of 1-5		NA	NA	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above				Average citizen rating out of 1-7		NA	NA	4.5	4














Performance Measurements

Recreation Department

Top Accomplishments FY 2013

1. New Sport: Mens Softball was created
2. New Sport: Mens B-ball was created
3. First year that youth baseball joined the Utah Boys Baseball Association League.

Performance Measurements

Recreation		Performance Measurements		 Workload	 Efficiency	 Effectiveness	
  	Department Goals	Performance Measurement		2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
	City Objective 1: Improve customer service and public image						
	Department Objective 1: Increase clear communication to players and coaches.						
	1.1	Maintain monthly e-mails to players and coaches	1x a month	NA	NA	NA	12
	1.2	Maintain website and update sport schedules on a consistent basis.	Number of times schedule updated in a month	NA	NA	NA	10
	1.3	Update rules and ensure that the players and referees are understand it w	Number of referee trainings per sport	NA	NA	NA	100%
	City Objective 2: Provide greater transparency and accountability for City funds						
	Department Objective 2: Ensure that players and families are enjoying their recreational experience.						
	2.1	Respond within 7 days to players e-mails and calls.	Percent of emails responded to within 7 days	NA	NA	NA	100%
	2.2	Hold a training session for all youth coaches to enhance their skills.	create a training session for coaches	NA	NA	NA	Y
	2.3	Hold a training session for all youth referees and umpires to enhance thei	create a training session for referees/umpires	NA	NA	NA	Y
	City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols						
	Department Objective 3: Enhance communication						
	3.1	Create website calendar for sports a year in advance for registration deadl	Calendar created 1 year in advance	NA	NA	NA	Y
	Department Evaluations: Receive a score of 3 or above	Average employee rating out of 1-5		NA	NA	NA	3
	Citizen Satisfaction Survey: Receive a score of 4 or above	Average citizen rating out of 1-7		NA	NA	4.6	4



Utility Billing Department

Top Accomplishments FY 2013

1. A new, more transparent billing statement was created which included all utility rates
2. The new utility rates were developed and integrated into the system
3. Staff cross-trained positions to become a more efficient and knowledgeable department

Performance Measurements

Utility Billing		Performance Measurements		Workload	Efficiency	Effectiveness	
		Department Goals	Performance Measurement	2012 Actual	2013 Proposed	2013 Actual	2014 Proposed
City Objective 1: Improve customer service and public image							
Department Objective 1: Provide customer service training for UB employees and finance employees.							
1.1		Research customer service training companies.	Submit findings to Asst. City Administrator	NA	NA	NA	Y
1.2		Contact desired training company and get W9.	Submit W9 to David for setup.	NA	NA	NA	Y
1.3		Setup a training date with the company.	Alert City Administration of date and reserve room.	NA	NA	NA	Y
1.4		Hold training for Finance/UB employees.	Training completed by all employees.	NA	NA	NA	100%
City Objective 2: Provide greater transparency and accountability for City funds							
Department Objective 2: Bill customers in a timely manner							
2.1		Have all new meters entered before reads	Percent of new meters entered	NA	NA	NA	50%
2.2		All final accounts must be completed before reads	Percent of final accounts completed	NA	NA	NA	100%
2.3		Have the meter disk loaded and ready on time	Percent of meter disk ready for reads	NA	NA	NA	100%
2.4		Have all manual reads in springbrook a week before bills	Manual reads in springbrook before bills	NA	NA	NA	30%
City Objective 3: Improve efficiency, effectiveness, and safety procedures and protocols							
Department Objective 3: Improve meter reading process							
3.1		Replace, fix and maintain all meters	Percent of all meters fixed	NA	NA	NA	20%
3.2		Provide a report of meters with problems	Report meters with problems	NA	NA	NA	50%
3.3		Water meters fixed or replaced before winter	Percent of water meters fixed	NA	NA	NA	20%
3.4		Improve estimated meter reads	Percent of improvement of estimated reads	NA	NA	NA	30%
Department Evaluations: Receive a score of 3 or above				Average employee rating out of 1-5	NA	NA	3
Citizen Satisfaction Survey: Receive a score of 4 or above				Average citizen rating out of 1-7	NA	NA	3.8
							4

Notes

The Utility Billing department no longer has a separate fund but is still a major city department.

Other Departments

There are six departments not accounted for in performance measurements. These departments are Police, Solid Waste, Attorney, Youth Council, Senior Council, and Non-Departmental. Police, Attorney, and Solid Waste services are contracted out to entities separate from the City where the City has no authority to implement performance measurements. Youth Council, Senior Council, and Non-Departmental departments have no department heads and are directed by staff from other departments.



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General Fund Overview

General Fund Description and Major Changes

Description

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

Major Changes

There have been several major changes to the General Fund for FY 2014. First, the Fire, Ambulance, Utility Billing, Special Events, and Economic Development departments are no longer accounted for in the General Fund. Second, transfers to the General Fund have been significantly reduced, the Water Franchise Tax has been eliminated, and the property tax rates has been reduced, all as part of the process to join the Unified Fire Authority.

Fire and Ambulance

Fire and Ambulance services are no longer provided or paid for by the City. The City reached an agreement with the Unified Fire Authority (UFA) in December 2012 to transfer full responsibility for Fire and Ambulance services to the UFA. The UFA will fund the fire and ambulance services by assessing a 0.219% property tax rate in addition to what the City and other entities assess. Therefore, the UFA is self-funded and receives no money from the city.

Property Taxes, Water Franchise Tax, and Transfers

When the City stopped paying for Fire and Ambulance services, there was an accompanying drop of over \$1 million in General Fund expenditures. Rather than absorbing the excess revenue into fund balances, the City has reduced a number of taxes and fees. First, the City property tax rate was dropped from 0.167% to 0.138%. Second, the City no longer charges the Water Franchise Tax which was a 6% fee assessed on water consumption charges. Third, transfers were reduced from utility funds to the General Fund which made it possible to reduce utility rates for citizens.

Utility Billing

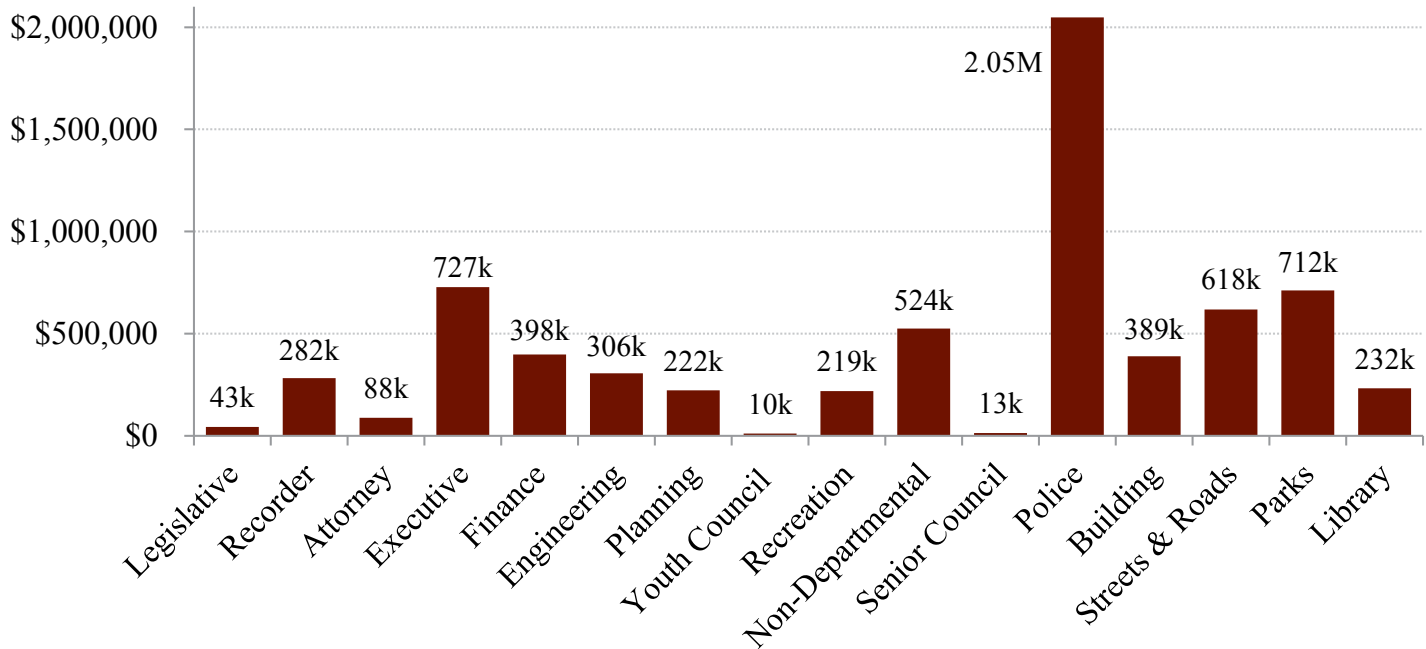
Utility billing is the department that handles utility bill distribution, utility fee collection, and utility customer service. The services it provides are all for the utility/Enterprise funds rather than the General Fund. Therefore, the costs associated with utility billing were more applicable to the Enterprise Funds and so have been moved there. Utility Billing expenditures are now accounted for by allocating the utility billing costs between all the Enterprise funds according to percentage rates determined by the finance department.

Special Events and Economic Development

As part of recent events, citizens have called for more transparency in the expenditures of the Special Events and Economic Development funds. To accommodate citizens' desires, the city has removed these funds from the General Fund and created a Special Revenue Fund for each department. By turning these into Special Revenue Funds, the City has increased transparency and accountability for the accounting of these funds.



General Fund Expenditures by Department FY 2014



General Fund Summary

Fund 10- General Fund Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	4,342,894	4,302,011	4,210,918	4,305,547	3,235,872	3,061,009
Materials, Supplies & Services	4,400,183	4,624,691	4,348,455	4,453,999	4,507,393	3,505,047
Internalfund Transaction	-	104,545	95,930	106,213	106,212	181,802
Capital Outlay	9,903	23,205	79,988	-	26,402	82,775
Debt Service						
Expenditure Total:	8,752,980	9,054,453	8,735,291	8,865,759	7,875,879	6,830,632
Debt Service*- The Payments for debt is now included in the <i>Internalfund Transaction</i> line item						
GENERAL FUND SUMMARY REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Sales, Property, Utility, & Use Taxes	3,816,706	3,912,454	4,122,052	4,139,000	4,304,000	4,104,000
Planning, Building, & Engineering Fees	459,109	395,430	535,621	301,000	753,900	489,500
Class B & C Road Funds	704,387	744,848	585,144	750,000	750,000	750,000
Charges For Services	224,361	223,370	227,990	235,000	100,000	-
Sport Recreation Fees	87,076	102,468	114,550	133,100	132,000	144,200
Fines & Forfeitures	388,765	377,953	324,007	343,500	391,800	384,000
Miscellaneous	321,743	407,499	384,772	390,990	430,988	612,775
Intergovernmental/Grants	311,340	269,167	367,537	220,000	185,000	48,000
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	3,050,761	2,328,630	2,204,200	2,344,000	2,164,000	1,031,453
Revenue Total:	9,364,247	8,761,820	8,865,872	8,856,590	9,211,688	7,563,928
GENERAL FUND BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Summary Revenue over Summary Expenditures	698,236	(243,932)	553,195	(9,169)	1,335,809	733,296
Fund Balance (Deficit)- Beginning:	799,400	1,497,636	1,253,703	1,806,898	1,806,898	3,142,707
Fund Balance (Deficit)- Ending:	1,497,636	1,253,703	1,806,898	1,797,729	3,142,707	3,876,003

General Fund Revenue Details

Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
31116 Property Taxes	975,156	1,040,087	1,080,628	1,100,000	1,100,000	1,025,000
31121 Property Taxes (Delinquent)	8,451	5,114	2,215	5,000	4,000	4,000
31300 Sales/Use Taxes	1,768,140	1,809,411	1,918,612	1,875,000	2,005,000	2,005,000
31410 Water Utility Fee	174,649	133,467	142,559	150,000	150,000	-
31411 Electric Utility Fee	309,301	329,897	395,192	425,000	425,000	450,000
31412 Gas Utility Fee	262,128	281,183	292,193	280,000	300,000	300,000
31415 Municipal Utility Charge		800	10,453	9,000	15,000	15,000
31420 Motor Vehicle Fee-In-Lieu	127,261	127,144	109,984	150,000	135,000	135,000
33470 Utah State Telecom Fee	191,619	185,352	170,215	145,000	170,000	170,000
Total:	3,816,706	3,912,454	4,122,052	4,139,000	4,304,000	4,104,000
PLANNING, BUILDING, ENGINEERING FEES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
32100 Business Licenses	12,852	14,851	18,718	14,000	17,500	15,000
32200 Leased Signs	300					
32214 Permits-Signs	100	50				
32220 Conditional Use	75	1,000				
32311 Building Permits-Building	382,167	166,382	236,332	135,000	375,000	250,000
32316 Building Permits-Grading & Excavating	590	622	27,792			
32320 Building Permit- Surcharge		315				
32340 Building Fast Track Fees			1,600		10,000	5,000
34121 Processing Fee-Recording Legal Docs	3,450	1,902	1,600	3,000	1,400	1,500
34124 Building Permits Clerical Fees			48,206			
34218 Dev Fees-Subdivision Inspections	14,793	19,961	17,825	2,000	15,000	15,000
34512 Building Permits-Plan Check	17,024	150,308	169,674	135,000	225,000	150,000
34515 Dev Fees-Plat Fees		40,239	9,274	12,000	110,000	50,000
34517 Dev Fees-Annexation	2,900	(200)	1,500			
34550 Construction Inspection Fees	24,858		3,099			3,000
Total:	459,109	395,430	535,621	301,000	753,900	489,500
CLASS B & C ROAD FUNDS	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
33460 Class B & C Road Funds	704,387	744,848	585,144	750,000	750,000	750,000
B&C Road Fund Balance Transfer				25,000		
Total:	704,387	744,848	585,144	775,000	750,000	750,000
CHARGES FOR SERVICES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
34320 Ambulance Services	224,361	223,370	227,990	235,000	100,000	-
Total:	224,361	223,370	227,990	235,000	100,000	-
RECREATION	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
34705 Adult Softball						4,900
34706 Women's Basketball						3,000
34707 Men's Basketball						3,000
34708 Flag Football						3,000
34709 Women's Volleyball						3,150
34710 Adult Volleyball					3,000	
34710 Adult Volleyball						3,150
34711 Youth Sports	30,786	41,318	39,679	133,100	45,000	
34712 Adult Sports			1,652		4,000	
34713 Youth Soccer						
34713 Youth Soccer (Fall)						40,000
34714 Youth Baseball	33,315	32,638	41,299		45,000	
34714 Youth Baseball						42,000
34715 Youth Basketball	22,975	28,512	31,920		35,000	
34715 Youth Basketball						32,000
34717 Youth Soccer (Spring)						10,000
Total:	87,076	102,468	114,550	133,100	132,000	144,200
FINES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
35990 Utility Reconnect/Disconnect Fee	575	3,500	7,500	6,000	12,000	6,500
36010 Library Fines	6,899	8,229	6,816	6,500	8,800	7,000
36020 Late Fees & Penalties	377,579	360,945	304,065	325,000	365,000	365,000
36080 Not Sufficient Funds (NSF) Fee	3,712	5,280	5,625	6,000	6,000	5,500
Total:	388,765	377,953	324,007	343,500	391,800	384,000



Fund 10- General Fund
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
33310 County- Recreation Allotment						
33320 Animal Control Redemption						
33480 State Liquor Fund Allotment	12,480	12,537	12,676	13,000		13,000
33490 911 Tax Allotment						
34330 Fire Services	13,585	17,165	27,916	22,500		
34520 Park Fee In Lieu			15,856		18,000	
34525 Silverlake Trees	30,900	3,600	1,800		5,100	
34610 Pony Express Days Sponsorships	67,199	121,903	19,394	3,000	3,000	
34612 Pony Express Days Revenue (Tickets)	54,688	87,719	14,098	23,490	23,490	
34613 Rodeo Sponsorships			81,591	90,000	90,000	
34614 Rodeo Tickets	39,418	36,087	33,997	40,000	40,000	
34615 Miss Eagle Mountain Pageant Sponsorships	2,355	1,980	1,865	2,000	2,000	
34616 Miss Rodeo Pageant	325	75				
34617 Demolition Derby Tickets			18,042	14,000	14,000	
34618 Demolition Derby Sponsorships			9,220	12,000	12,000	
34620 Mutton Busting			340			
34621 Concert Tickets			36,542	21,000	21,000	
34622 Calf Scramble			738		750	
34623 Pancake Breakfast			435		450	
34624 Carnival Wristbands			4,858		5,000	
34625 Dutch Oven Cook-Off			179		200	
34626 Parade			906		900	
34627 Vendor Booth			10,315		10,000	
34628 Food Vendor Booth			900		900	
34629 Concert Sponsorships				35,000	35,000	
34650 Special Event Permit			265			
34655 Exceptional Kids Club				500	223	
34721 RAD Tuitions						
34722 RADWomen Fees					335	350
34731 Use Fees- Parks and Public Parks	110	1,304	150		50	150
34740 Concessions- Park and Recreation			300			300
34890 Reimbursement- Miscellaneous	2,130					
34896 Reimbursement-Legal/Attorney	17,833	8,624		8,000		
34910 Services-Photo Copies	137	359	224	500	820	225
37010 Interest	54,563	50,897	64,706	85,000	75,000	75,000
37029 Gain on Sale of Assets		2,790	1,947			
37050 Sale-Maps/Publications	1,809	807	396	500	500	500
37060 Miscellaneous Donations	1,645	369	1,631	2,500		2,000
37070 Rental Income	335	1,003	1,295	500	2	1,250
37075 Burn Permits	880	1,685	1,395	1,500	170	1,500
37076 CPR Fire Misc. Income		611			348	
37090 Other Miscellaneous	18,017	54,216	18,519	13,000	67,500	15,000
39320 Library Donations	2,714	1,581	1,128	500	665	1,000
39330 Youth Council Fundraiser	357	616		2,000	2,000	2,000
39360 Senior Council Fundraiser	265	72	760	500	1,000	500
39410 Art Council Revenue						
39700 Contributions from Private Source						
39710 Restricted Dontations Eagle Park		500				
39715 Restricted Dontations Fire Department						
39720 Contributions - To Youth City Council		1,000	388		585	
37028 Proceeds From Sale of Fire Station 2 ULGT Dividend						500,000
Total:	321,743	407,499	384,772	390,990	430,988	612,775

General Fund Revenue Details

Fund 10- General Fund Revenue Detail (Continued)

INTERGOVERNMENTAL TRANSFERS/GRANTS	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
31150 EMS Ambulance Grant	8,358		10,620			
31161 CERT Grant						
31163 Safety Grant - ULGT			2,559			
31165 UT Library & Technology Grant	6,286					
33120 JLUS Grant Reimbursement			186,381	85,000	85,000	
33315 Pony Express Monument Grant	2,500	25,000				
33420 COPS Grant						
33425 Pony Express Trail Grant			13,876			
33430 Community Development Block Grant		56,352				
33448 CLEF Grant		6,436	11,051			6,000
33449 Svcs Spanish Speakers Grant						
33450 Library Grant		130,784	48,190			4,000
33451 Fire Department Assitance Grant	1,640					
33452 LEPC High Speed Internet Grant						
33453 SAFER Grant Fire Dept.	226,056	50,595	94,860	100,000	100,000	
33455 FEMA Cert Grant	66,500					
33458 Citizens Corp Grant						
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training Grant)				35,000		
Parks and Arts Grant Proceeds						38,000
Total:	311,340	269,167	367,537	220,000	185,000	48,000
IMPACT FEES/EQUITY BUY IN	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Strom Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34828 Parks Future Facilities North						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
Total:	-	-	-	-	-	-
INTERFUND TRANSFERS	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
37151 Admin Charge-Water	434,700	538,600	516,000	498,000	498,000	226,119
37152 Admin Charge-Sewer	436,500	521,400	418,200	396,000	396,000	229,712
37153 Admin Charge-Electric	396,000	545,000	632,000	610,000	610,000	218,701
37155 Admin Charge-Gas	397,000	501,000	543,000	494,000	494,000	218,609
37157 Admin Charge- Solid Waste	26,000	90,000	95,000	91,000	91,000	36,386
37157 Admin Charge- Solid Waste (past reimbursement)				180,000		
37158 Admin Charge-Golf		3,000				
37159 Admin Charge- Storm Drain		3,000		25,000	25,000	44,494
37171 Admin Charge- SID 98-1 & 2000-1	49,000	50,000		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					
38174 Transfer from SID 2000-1		97,500				
Transfer from Public Safety Fund Impact Fee Fund						147,432
Due to Fund 60 (Economic Development)						(60,000)
Due to Fund 61 (Community Events)						(80,000)
Fund Balance Adjustment	1,111,561	(20,870)				
Total:	3,050,761	2,328,630	2,204,200	2,344,000	2,164,000	1,031,453

Attorney

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.

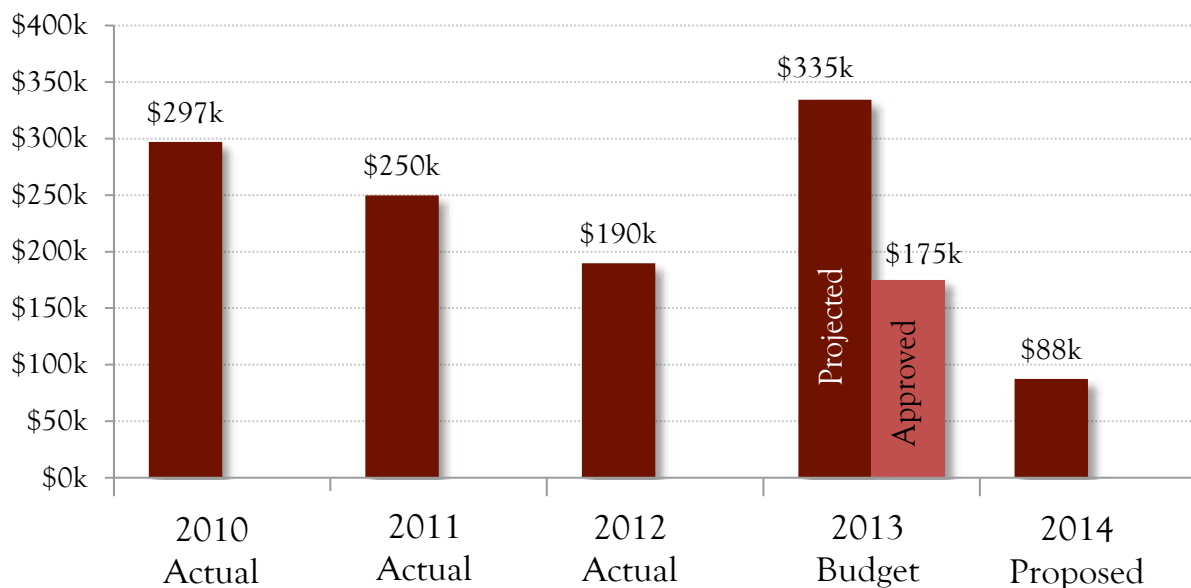
Department Description

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



The City contracts with the law firm *Parsons, Kinghorn and Harris* based out of Salt Lake

Attorney Department Expenditure Trends



Attorney

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 50% .

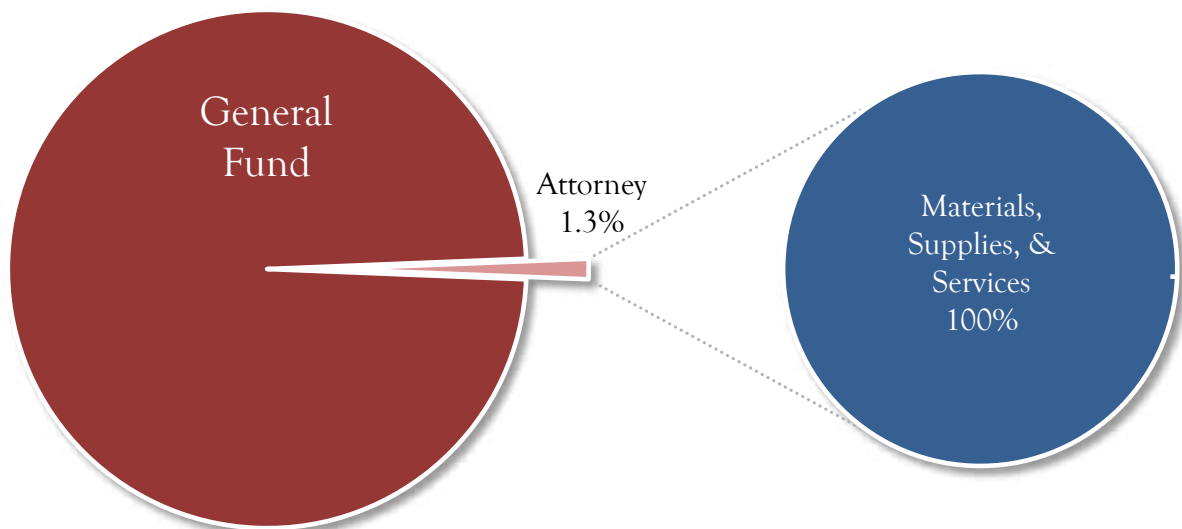
Personnel Services - There is no Personnel budget for this activity. A legal attorney is contracted from the *Parsons, Kinghorn and Harris* law firm to cover City projects.

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

Materials, Supplies & Services - The Materials budget decreased by 50% or \$87,500. Attorney fees are actually still about the same, but are now split between the Attorney fund and the enterprise funds. Enterprise funds now pay for their attorney costs directly rather than through a transfer to the Attorney fund.

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

Department Expenditures Compared to General Fund Expenditures





Fund 10- General
Department 41220- Attorney Summary

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services						
Materials, Supplies & Services	297,159	249,869	189,916	175,000	334,596	87,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	297,159	249,869	189,916	175,000	334,596	87,500
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	297,159	249,869	189,916	175,000	334,596	87,500
Revenue Total:	297,159	249,869	189,916	175,000	334,596	87,500
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 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	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 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	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
4121 Attorney Fees	207,471	178,831	164,132	175,000	334,596	87,500
2321 Travel & Training						
4531 Professional & Technical Services	89,688	71,038	25,784			
Total:	297,159	249,869	189,916	175,000	334,596	87,500
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

Building

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.

Main Responsibilities

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.



Ensuring that buildings are inspected and safe

Other Responsibilities

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.

Building Codes

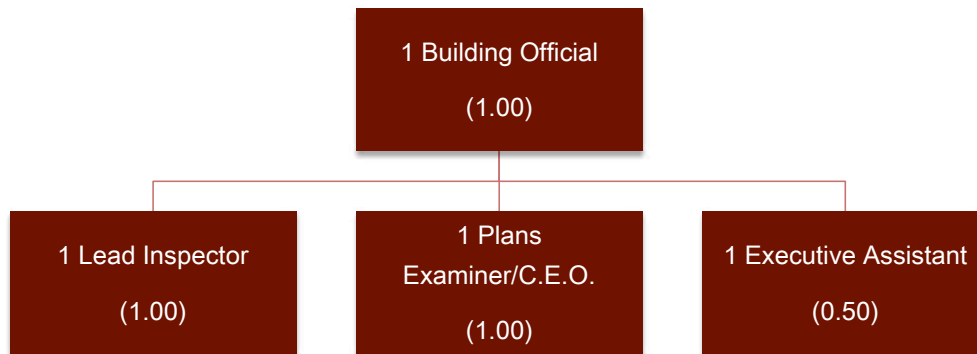
As mentioned, Building enforces the local, state, and federal laws enacted concerning building and construction requirements. The major purpose of this is to provide minimum requirements that promote the safety, health, and general welfare of the public. It is essential that Building remain familiar with the federal and state issued codes so that they can be properly enforced. Every three years, the codes are updated. Recent changes have been made as of July 1st in the 2012 Codes. One of the major focuses of the Building Department has been to study and review the changes that are made, and be sure that all inspectors are enforcing them appropriately and similarly.

Building Inspections

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. The Building Department inspects buildings for 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, among other items.



Building Department Organization



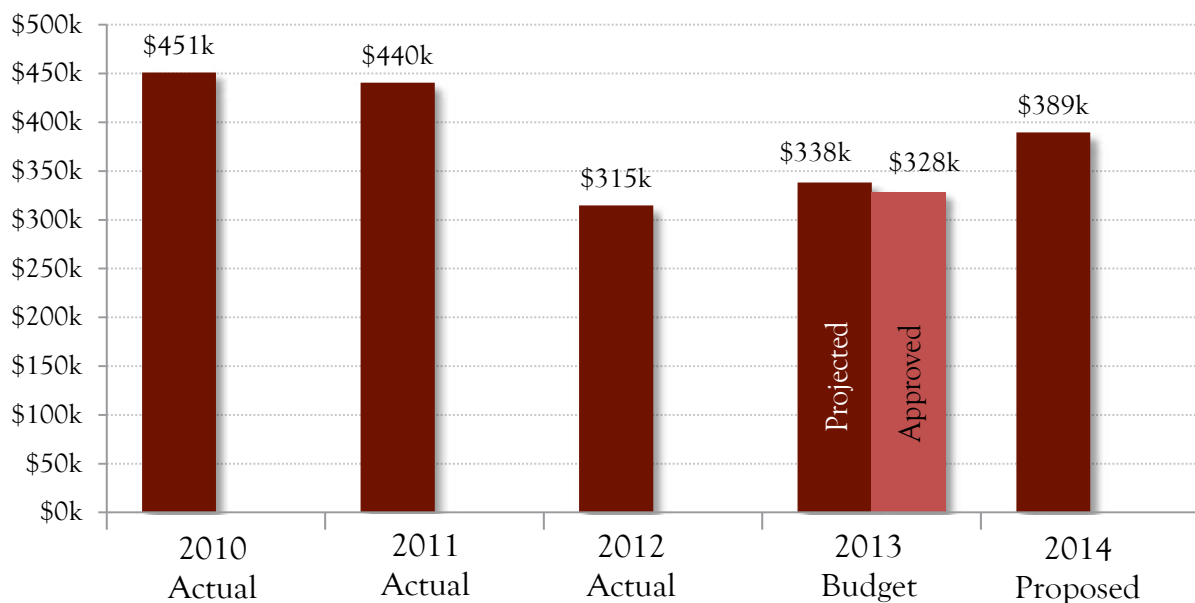
Building

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

Building Department Personnel Changes

There were no changes to personnel this year.

Building Department Expenditure Trends



Building

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 18.74% .

Building

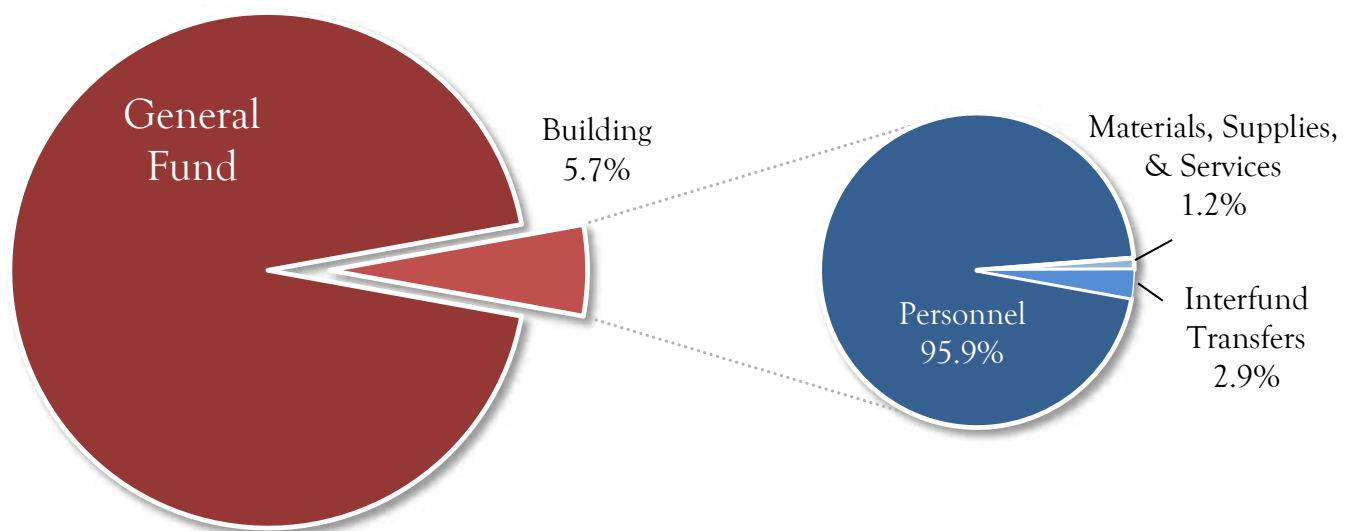
Personnel Services - The total Personnel budget increased by \$54,972 or 17.27%. Previously, some personnel costs were split between the planning and building departments. Now, the costs are fully attributed to the building department.

Interfund Transactions - The Interfund Transaction budget increased by \$6,633 or 140.9%. The City implemented a replacement schedule for city vehicles where departments pay an additional transfer to the Fleet fund so money is on-hand to purchase new vehicles when the current vehicles wear out.

Materials, Supplies & Services - Total Materials budget decreased slightly by \$158, or 17.27%. There was a slight decrease in dues and subscriptions along with a slight increase in training and travel resulting in a small net decrease.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	445,603	426,548	305,955	318,384	328,058	373,356
Materials, Supplies & Services	5,309	5,002	2,423	4,788	5,348	4,630
Interfund Transactions	-	8,789	6,332	4,707	4,707	11,340
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	450,912	440,339	314,709	327,879	338,113	389,326
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	450,912	440,339	314,709	327,879	338,113	389,326
Revenue Total:	450,912	440,339	314,709	327,879	338,113	389,326
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	6.50	-	3.50	3.50	3.50	4.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	7.00	6.50	3.50	3.50	3.50	4.00

Sub 33 - Building Inspections
Department 42420- Building Detail

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT	309,653	297,813	214,523	215,880	231,731	242,991
1112 Salaries - PT	-	-	-	-	-	-
1116 Fast Track Salaries	-	-	551	-	2,060	-
1211 Overtime	6,707	1,304	1,190	-	664	-
1242 Car Allowance	5,717	5,710	5,737	-	5,692	5,700
1300 Employee Benefits	16,397	12,997	8,515	12,663	8,914	15,065
1311 Bonus	-	-	-	1,747	-	-
1511 FICA	219	-	-	-	-	-
1512 Medicare	5,336	4,290	3,178	2,961	3,457	3,523
1521 Retirement	37,038	38,862	29,530	32,759	35,916	42,013
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	57,417	58,414	38,156	47,196	35,679	57,915
1545 Dental Insurance	4,726	4,921	3,003	3,499	2,428	4,240
1548 Vision Insurance	975	925	581	374	555	428
1561 Long Term Disability	1,419	1,310	990	1,304	963	1,480
Total:	445,603	426,548	305,955	318,384	328,058	373,356
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2120 Interest Pd - Building Bonds	1,649	2,346	-	-	-	-
2121 Dues, Subscriptions, Memberships	540	639	408	1,650	2,989	1,080
2321 Travel & Training	1,090	1,082	973	2,138	531	2,350
2369 Meetings	113	63	-	-	-	-
2411 Office Expenses & Supplies	-	-	-	-	382	-
2421 Postage	-	-	-	-	-	-
2431 Uniforms & Clothing	1,075	900	1,007	1,000	1,086	1,200
2513 Equipment Supplies & Maintenance	841	-	35	-	-	-
2521 Vehicle Fuel & Maintenance	-	-	-	-	-	-
4531 Professional/Technical Services	-	-	-	-	-	-
5002 Misc. Services & Supplies	-	(27)	-	-	360	-
Total:	5,309	5,002	2,423	4,788	5,348	4,630
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay	-	-	-	-	-	-
7211 Building & Bldg. Improvements	-	-	-	-	-	-
7410 Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund	-	8,789	6,332	4,707	4,707	11,340
Other Fund Transfer	-	-	-	-	-	-
Total:	-	8,789	6,332	4,707	4,707	11,340

Engineering

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.

Department Overview

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

Main Responsibilities

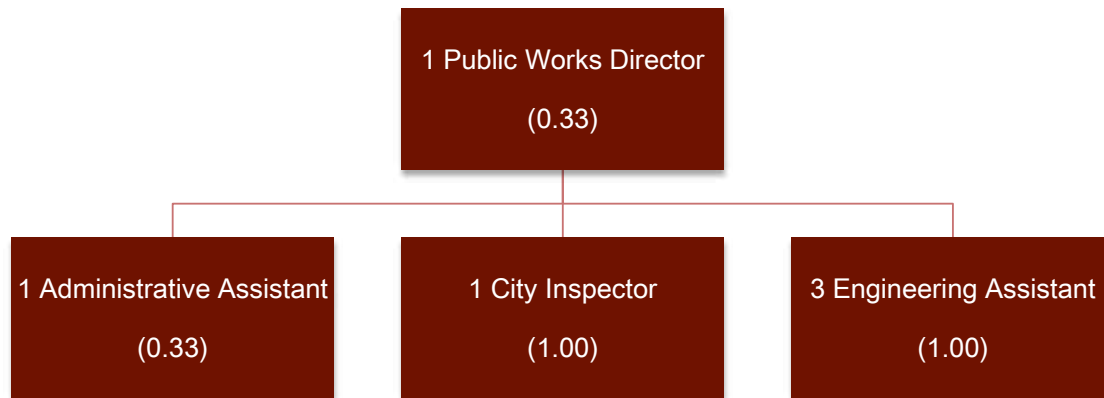
The Engineering Division finds ways to improve by ensuring its performance remains skillful and prompt, eventually eliciting major short-term and long-term benefits. On a consistent basis, all records of City utilities, streets, and properties including parks, zoning changes, rights-of-way and addresses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

Other Responsibilities

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 Department Organization



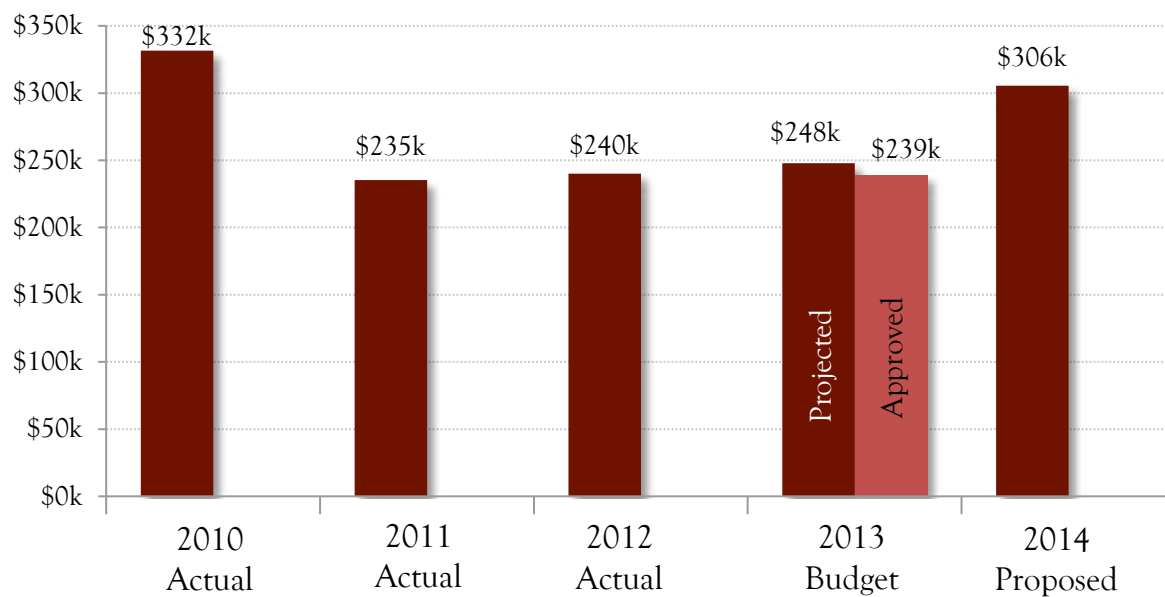
Engineering

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

Engineering Department Personnel Changes

There were no changes to personnel this year.

Engineering Department Expenditure Trends



Engineering

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 27.83% .

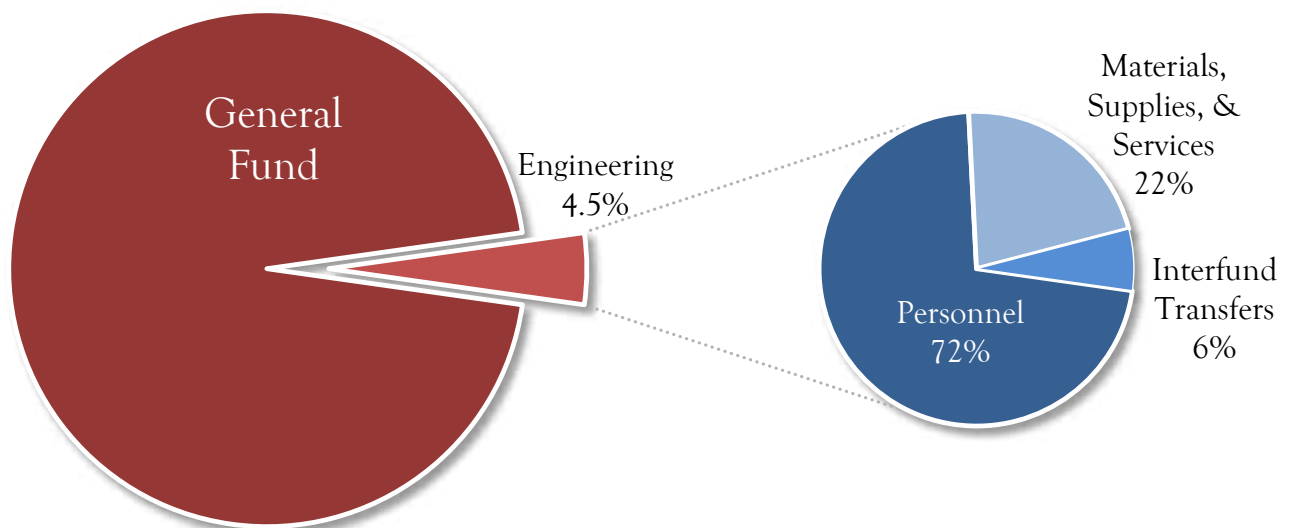
Personnel Services - The total Personnel budget increased by \$6,623 or 3.1% . The increase is the result of increasing benefit costs, most notably that of increasing healthcare costs.

Interfund Transactions - The Interfund Transaction budget increased by \$9,509 or 97.42%. The City implemented a replacement schedule for city vehicles where departments pay an additional transfer to the Fleet fund so money is on-hand to purchase new vehicles when the current vehicles wear out.

Materials, Supplies & Services - Total Materials budget increased by \$50,400 or 315%. The increased costs are to pay for a traffic model study.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	284,032	206,826	219,394	213,314	231,321	219,936
Materials, Supplies & Services	44,729	17,972	11,500	16,000	6,689	66,400
Interfund Transactions	-	8,381	9,190	9,761	9,761	19,270
Capital Outlay	2,758	2,174	105	-	-	-
Expenditure Total:	331,519	235,353	240,189	239,074	247,772	305,606
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	331,519	235,353	240,189	239,074	247,772	305,606
Revenue Total:	331,519	235,353	240,189	239,074	247,772	305,606
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time	2.66	2.66	2.66	2.66	2.66	2.66
Part-time/Seasonal						
FTE Total:	2.66	2.66	2.66	2.66	2.66	2.66

Engineering

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	196,611	138,579	141,127	141,901	150,994	146,155
1211 Overtime	3,262	3,042	9,112	-	7,575	-
1242 Car Allowance	5,592	1,887	1,892	5,000	1,882	2,000
1300 Employee Benefits	10,627	7,016	7,557	6,936	8,017	7,215
1311 Bonus	-	-	-	-	-	-
1511 FICA	305	-	-	-	-	-
1512 Medicare	2,759	2,013	2,137	2,038	2,260	2,119
1521 Retirement	23,375	18,953	20,488	17,944	24,297	20,120
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	36,900	31,494	33,383	35,869	33,046	38,514
1545 Dental Insurance	3,066	2,508	2,735	2,660	2,112	2,820
1548 Vision Insurance	640	699	323	284	507	284
1561 Long Term Disability	895	636	639	681	632	709
Total:	284,032	206,826	219,394	213,314	231,321	219,936
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	930	1,281	344	1,200		1,200
2321 Travel & Training	4,796	1,862	2,144	1,900	1,213	1,900
2369 Meetings	352	160	19			
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	400	802	795	800	1,371	1,200
2513 Equipment Supplies & Maintenance	2,290	1,476	2,063	2,000	653	2,000
2523 Blue Stakes Supplies						
2531 Mileage Reimbursement	270		252	100		100
4320 Engineering Services	300					
4531 Professional/Technical Services	35,390	12,391	5,883	10,000	3,452	60,000
5002 Misc. Services & Supplies						
Total:	44,729	17,972	11,500	16,000	6,689	66,400
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment	2,758	2,174	105			
7412 Computer Equipment						
7414 GIS Equipment						
Total:	2,758	2,174	105	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund		8,381	9,190	9,761	9,761	19,270
Other Fund Transfer	-					
Total:	-	8,381	9,190	9,761	9,761	19,270

Executive

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.

Department Overview

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 City issues.



The City Administrator Ifo Pili

Mayor

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

City Administrators

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

Human Resources

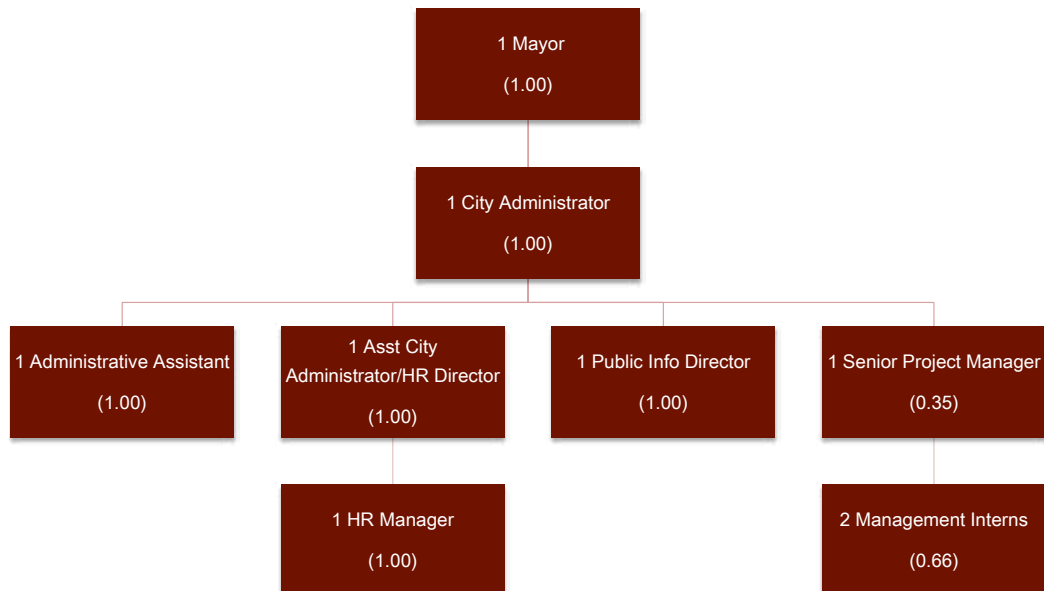
The Human Resources Division provides direction and services in all aspects of human resource management including recruitment, selection, classification, compensation, benefits, training, employee relations, and maintenance of records. A major focus of Human Resources is hiring and retaining effective 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 emergency updates to residents, community partners, and the media. The Public Information Director produces a monthly newsletter, The Eagle's View, which is mailed to each resident in Eagle Mountain City. The director also manages the content of the City website, writes and distributes press releases, coordinates community relations for the City, acts as photographer/videographer, and manages City news archives.



Executive Department Organization

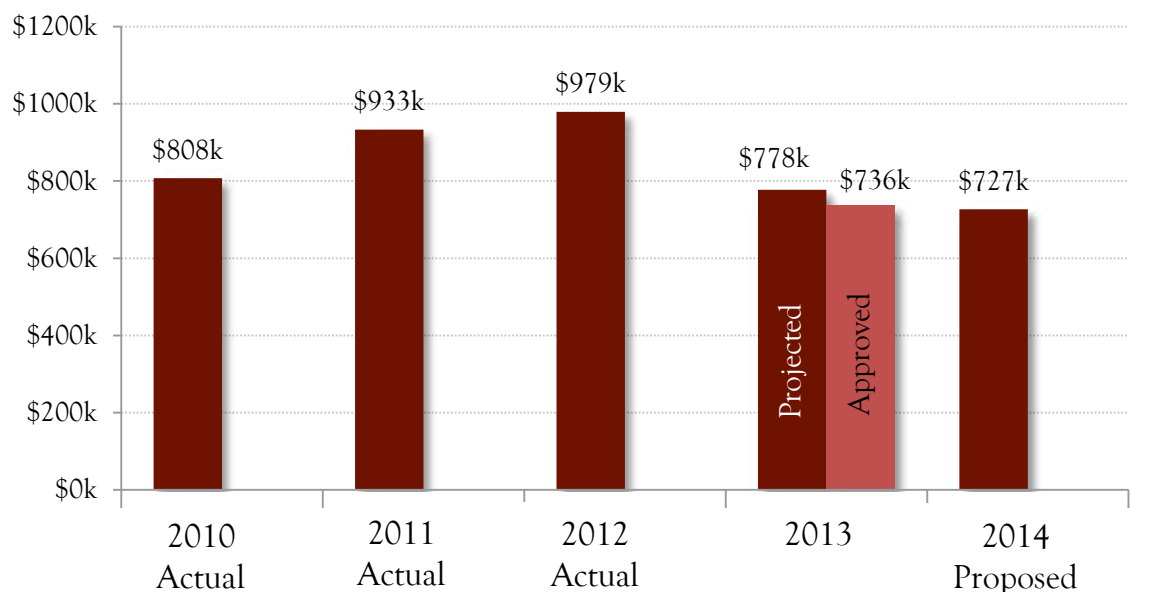


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Executive Department Personnel Changes

The positions of Senior Project Manager, HR Manager, and Management Interns were created this fiscal year with a total of 2.01 FTE added. The Management Analyst is now the Senior Project Manager (.35 FTE) and the Economic Development Director (.65 FTE) for the Economic Development Fund. The Executive Assistant/HR Assistant has now been split into two separate full-time positions.

Executive Department Expenditure Trends



Executive

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 1.14% .

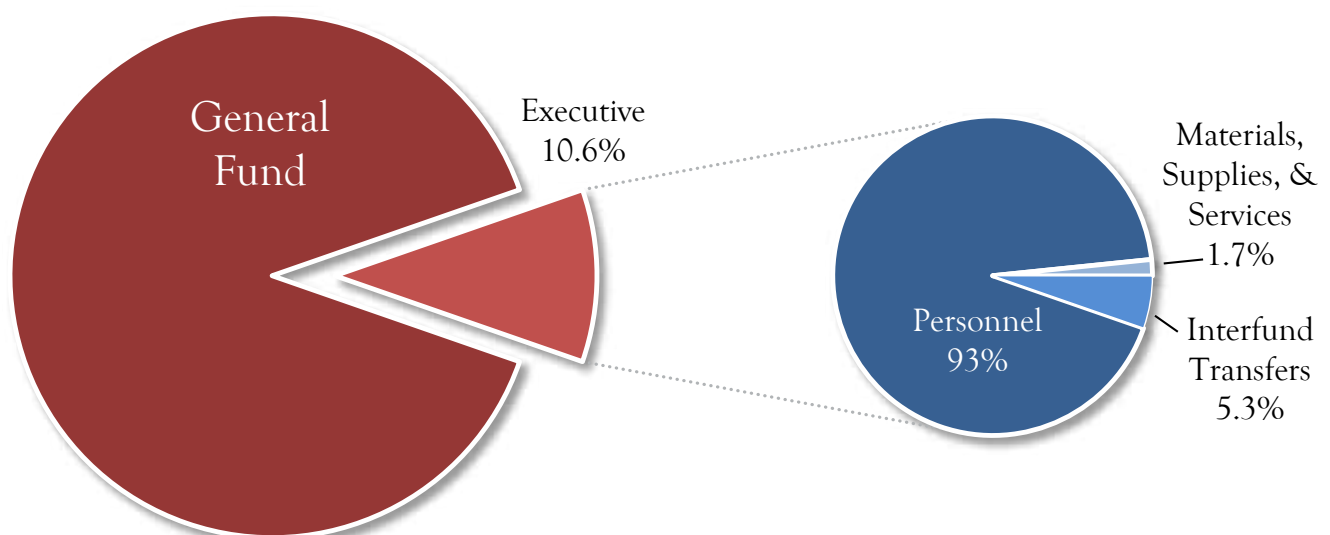
Personnel Services - The total personnel budget decreased by \$32,631 or 4.6% . Previously, the costs for the Management Analyst were attributed solely to the Executive department. Now, 65% of the costs for that position have been assigned to the Economic Development Special Revenue fund for work as the new Economic Development Director. This change along with a promotion for another employee resulted in a net decrease in personnel costs.

Interfund Transactions - The Interfund Transactions budget increased by \$23,234 or 151.82%. The City implemented a replacement schedule for city vehicles where departments pay an additional transfer to the Fleet fund so money is on-hand to purchase new vehicles when the current vehicles wear out.

Materials, Supplies & Services - Total materials budget increased slightly by \$1,000 or 9.09%. The costs for special projects for the city council, which were previously assigned to the legislative fund, have now been assigned to the Executive fund.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	791,401	900,591	959,210	709,291	746,979	676,661
Materials, Supplies & Services	16,310	20,950	11,779	11,000	15,540	12,000
Interfund Transactions	-	11,500	8,049	15,303	15,303	38,537
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	807,710	933,041	979,038	735,595	777,823	727,198
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	807,710	933,041	979,038	735,595	777,823	727,198
Revenue Total:	807,710	933,041	979,038	735,595	777,823	727,198
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected		1	1	1	1	1
Appointed	2.00	1	1	1	1	1
Full-time	6.00	5	5	5	5	4.35
Part-time/Seasonal	0.33	0.66	0.66	1.16	1.16	0.66
FTE Total:	8.33	7.66	7.66	8.16	8.16	7.01

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT	530,654	611,575	668,945	491,377	534,179	469,302
1111 Annual Leave Payout				10,000		10,000
1112 Salaries - PT	42,742	30,481	16,431		10,897	
1211 Overtime	18,899	16,649	9,706	7,800	1,833	7,800
1242 Car Allowance	6,018	6,018	6,036	6,000	6,214	6,000
1300 Employee Benefits	30,975	33,738	36,905	24,687	28,255	23,617
1311 Bonus				-		-
1511 FICA	6,371	6,573	6,089	1,106	5,224	1,140
1512 Medicare	8,030	9,499	9,862	7,078	7,846	6,805
1521 Retirement	58,001	73,725	79,884	63,867	65,303	65,861
1531 State Insurance Fund				-		-
1541 Health Insurance	79,994	100,568	112,912	87,649	79,796	77,462
1545 Dental Insurance	6,356	7,918	8,362	6,499	4,869	5,671
1548 Vision Insurance	1,338	1,555	1,711	695	1,135	572
1561 Long Term Disability	2,025	2,293	2,367	2,533	1,427	2,432
Total:	791,401	900,591	959,210	709,291	746,979	676,661
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	2,102	2,911	2,481	2,500	790	2,500
2211 Public Notices						
2321 Travel & Training	10,128	15,290	3,298	7,500	11,324	7,500
2369 Meetings	1,745	1,583	1,634	1,000	3,427	1,000
2411 Office Expenses & Supplies						
2421 Postage						
2513 Equipment Supplies & Maintenance	479		46			
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement	90					
4531 Professional/Technical Services	1,745	483	4,319	-		
5002 Misc. Services & Supplies	22	684				
5003 Special Projects						1,000
Total:	16,310	20,950	11,779	11,000	15,540	12,000
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment						-
7412 Computer Equipment						-
7552 Furniture						-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund		11,500	8,049	15,303	15,303	38,537
Other Fund Transfer						
Total:	-	11,500	8,049	15,303	15,303	38,537

Finance

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.

Department Overview

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.

Main Responsibilities

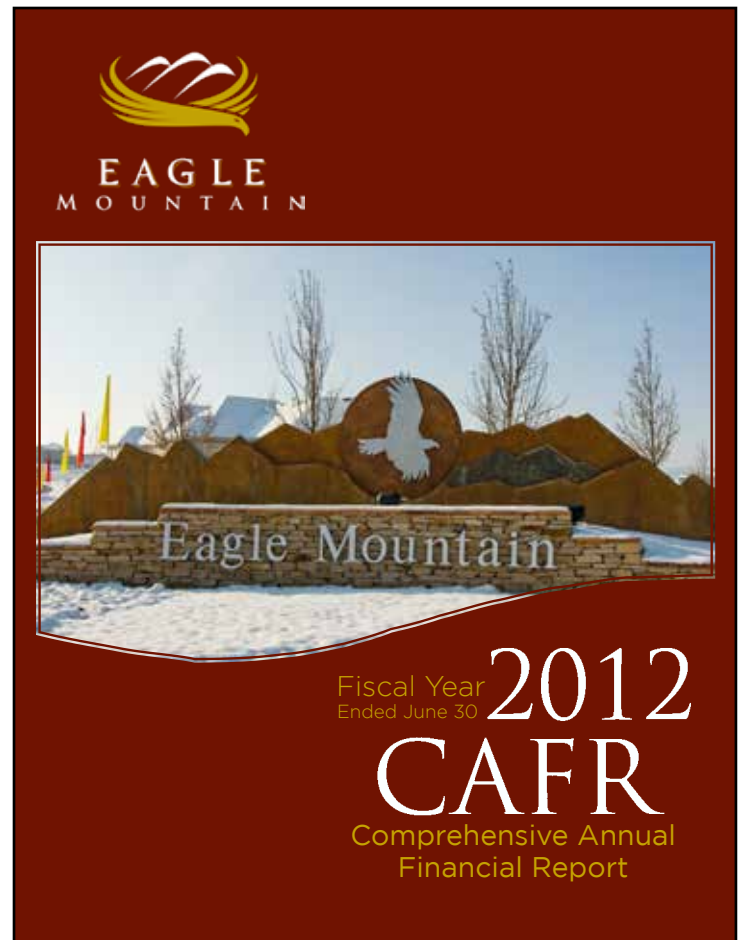
The program activities in the Finance Department include maintaining the General Ledger, preparing ledgers for the annual audit, receipting and disbursing funds, filing quarterly and annual reports, investing funds, and preparing and monitoring the annual budget.

Financial Accuracy

Something very important to Eagle Mountain is keeping accurate records. The Finance Department focuses on this goal and it has become the main goal in all their work. Another tool for increasing accuracy is the use of Springbrook to track financial transactions. In the 2011 fiscal year, Eagle Mountain switched to version 7 of Springbrook, which is a new 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 Responsibilities

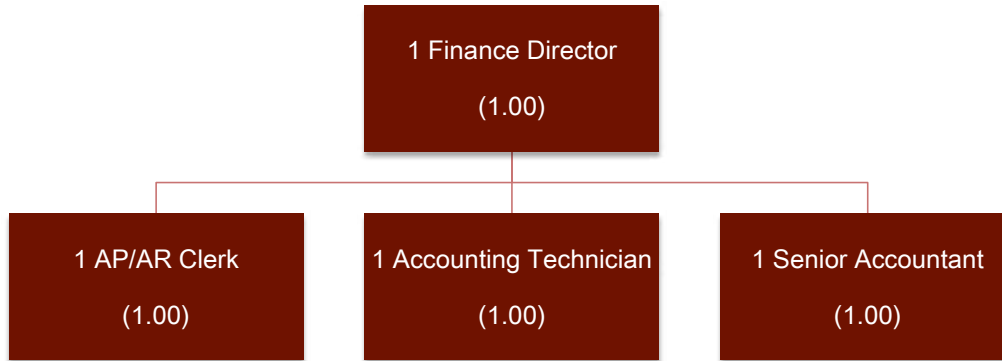
Other duties of the Finance Department include overseeing Utility Billing, and assisting in the preparation of the Comprehensive Annual Financial Report and Annual Budget for submission to the Government Finance Officers Association (GFOA).



*The Finance Department prepares the
Annual Financial Audit Report*



Finance Department Organization



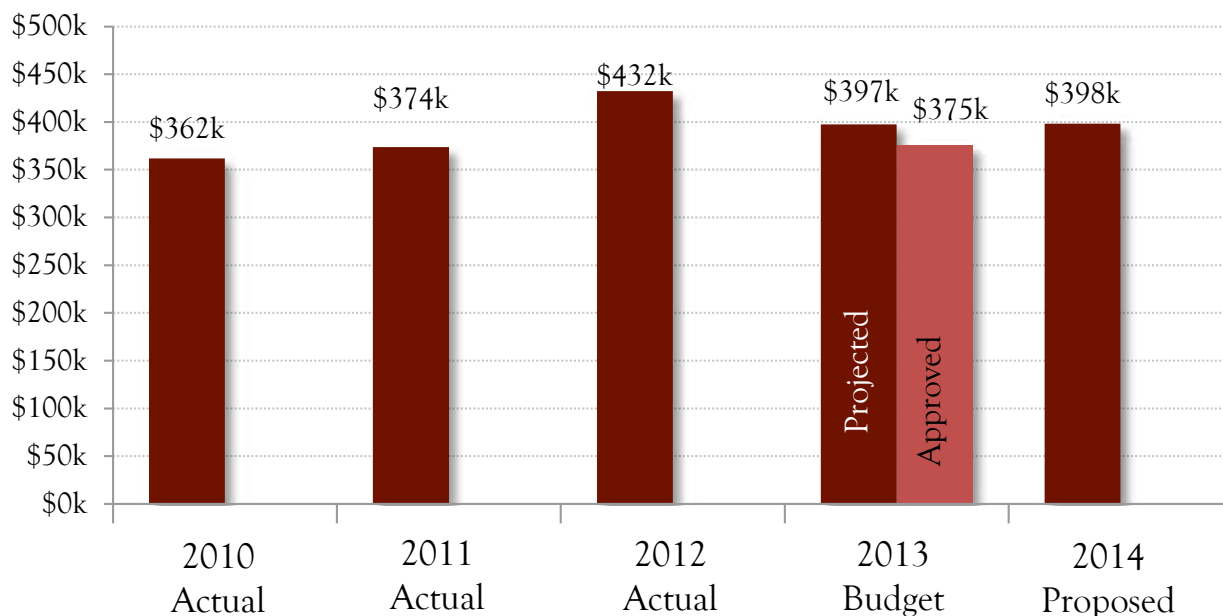
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Finance Department Personnel Changes

The position of Accounting Technician was created this fiscal year with a total of 1.00 FTE added. The Accounting Technician is actually an old position, but has been vacant for three and a half years until now.

Finance

Finance Department Expenditure Trends



Finance

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

*The total budget **INCREASED** by 6.12%.*

Personnel Services - The total Personnel budget increased by \$94,974 or 41.55%. The Accounting Technician position, which was unfilled for over a year because of attrition, has now been filled. Additionally, salaries were adjusted to be more in line with market rates.

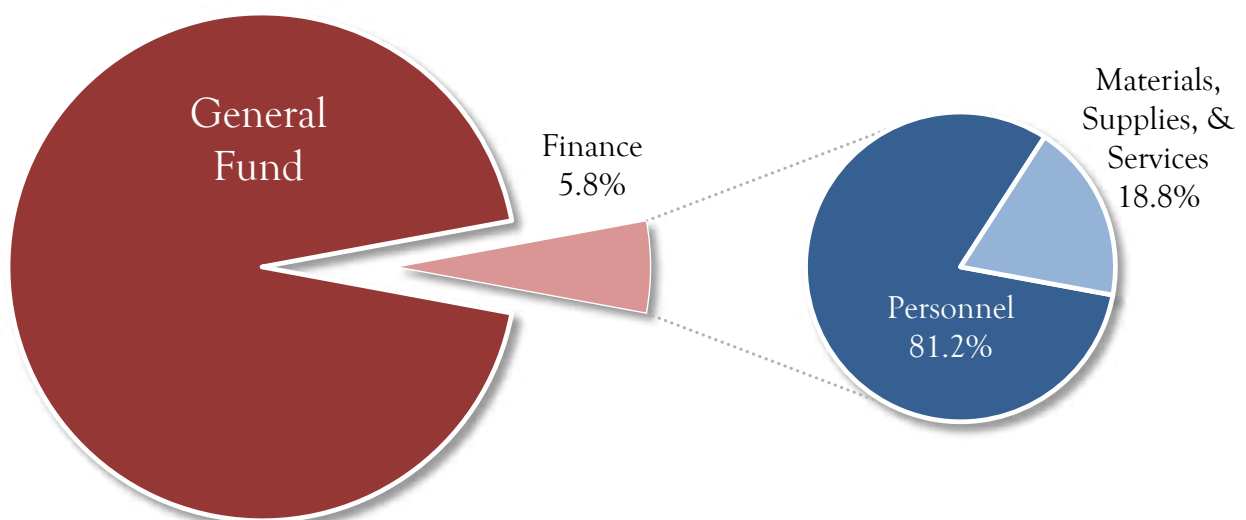
Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Materials, Supplies & Services - Total Materials budget decreased by \$72,000 or 49.05%. The decrease is the result of banking fees having gone down as well as assigning banking fee costs to the enterprise funds. Previously, the Enterprise funds would pay for banking fees using a transfer to the Finance department. Now, the Enterprise funds pay for banking fees directly.

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

Finance

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	190,141	213,398	274,149	228,575	247,581	323,550
Materials, Supplies & Services	171,500	160,327	158,246	146,775	149,733	74,775
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	361,641	373,726	432,395	375,350	397,314	398,325
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	361,641	373,726	432,395	375,350	397,314	398,325
Revenue Total:	361,641	373,726	432,395	375,350	397,314	398,325
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-	-	-
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	3.00	2.00	2.00	2.00	2.00	3.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	3.00	3.00	3.00	3.00	4.00

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	133,588	147,055	198,856	153,903	166,012	213,008
1211 Overtime	-	26	2	-	-	-
1300 Employee Benefits	8,204	8,531	7,122	7,785	9,676	11,544
1311 Bonus	-	-	-	-	-	-
1511 FICA	96	-	-	-	-	-
1512 Medicare	1,764	2,030	2,746	2,210	2,318	3,089
1521 Retirement	15,643	19,686	21,232	20,140	25,454	32,192
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	27,663	32,129	39,851	40,454	40,607	57,915
1545 Dental Insurance	2,081	2,748	3,064	3,000	2,509	4,240
1548 Vision Insurance	479	517	611	321	621	428
1561 Long Term Disability	623	676	664	765	383	1,134
Total:	190,141	213,398	274,149	228,575	247,581	323,550
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	388	240	50	275	300	375
2321 Travel & Training	2,537	2,125	919	1,200	1,114	3,600
2369 Meetings	642	123	136	300	298	300
2411 Office Expenses & Supplies	-	-	-	-	-	-
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	-	-	24	-	-	-
2531 Mileage Reimbursement	-	-	-	-	-	-
4140 Banking Fees	125,107	118,418	125,712	100,000	100,000	25,000
4151 Auditing & Accounting	42,647	39,320	31,405	45,000	48,021	42,500
4211 Computer Network & Data Process	150	-	-	-	-	-
4221 Web Site Maintenance	-	(150)	-	-	-	-
4261 Computer Software & Maintenance	-	600	-	-	-	-
4521 Collection Fees	-	-	-	-	-	3,000
4531 Professional/Technical Services	29	(348)	-	-	-	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	171,500	160,327	158,246	146,775	149,733	74,775
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	-	-	-
Total:	-	-	-	-	-	-
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Legislative

Mission

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

Department Overview

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 city council from left to right: Richard Steinkopf, Donna Burnham, Mayor Heather Jackson, Ryan Ireland, Nathan Ochsenhirt, John Painter

Main Responsibilities

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 include 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.

Policy Making

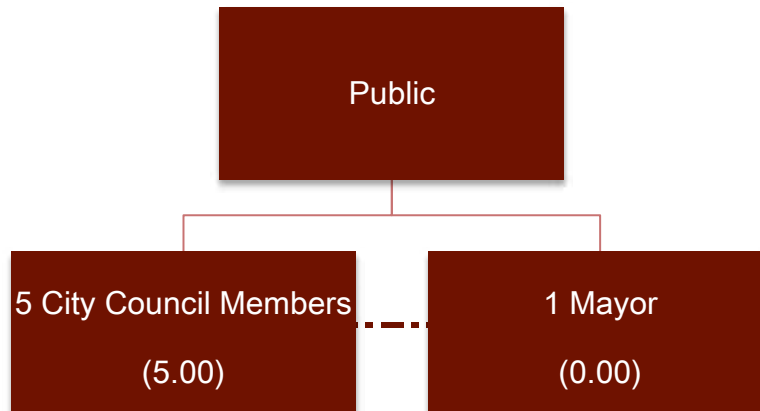
One of the main duties of the City Council is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the City. This also includes the approval and amendment of the operating and capital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

Supervisory Role

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.



Legislative Department Organization

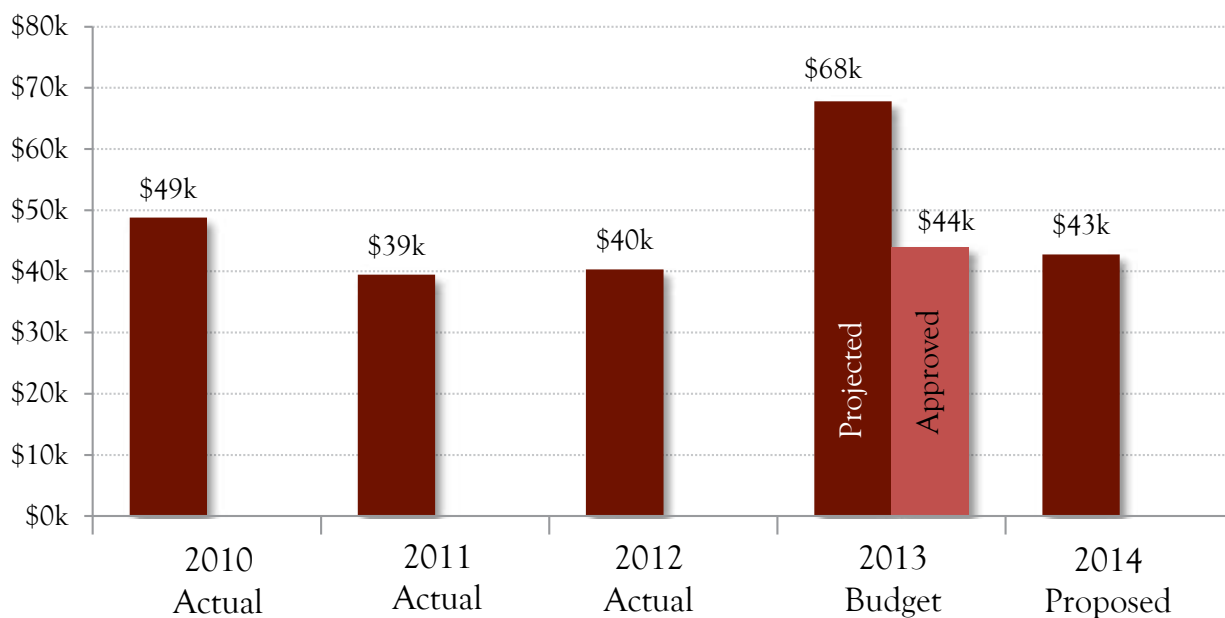


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Legislative Department Personnel Changes

There were no changes to personnel this year.

Legislative Department Expenditure Trends



Legislative

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

*The total budget **DECREASED** by 2.84% .*

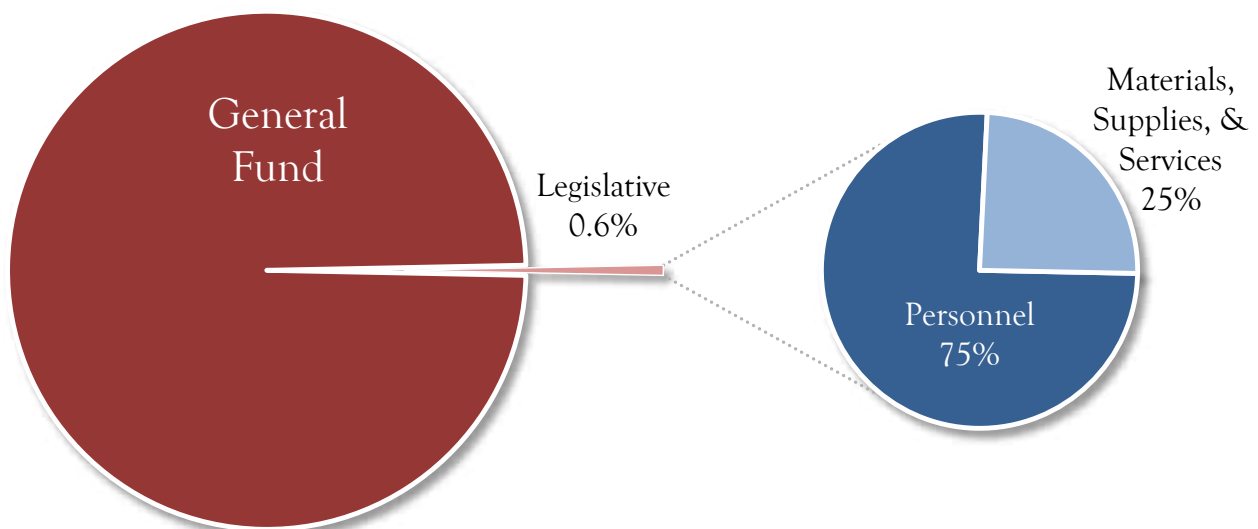
Personnel Services - The total Personnel budget decreased marginally by \$250 or 0.77%.

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

Materials, Supplies & Services - Total Materials budget decreased by \$1,000 or 8.7%. The costs of special projects for the City Council have now been assigned to the Executive fund.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	27,810	32,395	32,295	32,545	63,324	32,295
Materials, Supplies & Services	21,017	7,061	8,065	11,500	4,510	10,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	48,827	39,456	40,360	44,045	67,834	42,795
REVENUE	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	48,827	39,456	40,360	44,045	67,834	42,795
Revenue Total:	48,827	39,456	40,360	44,045	67,834	42,795
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries- Full-time Permanent	(3,689)				20,559	
1112 Salaries- Part-time Permanent	30,000	30,000	30,000	30,250	38,265	30,000
1300 Employee Benefits	(1,096)					
1311 Bonus	300					
1511 FICA	1,896	1,960	1,860	1,860	3,647	1,860
1512 Medicare	399	435	435	435	853	435
1531 State Insurance Fund						
Total:	27,810	32,395	32,295	32,545	63,324	32,295
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	194	25	138	500		500
2321 Travel & Training	11,874	2,884	3,996	6,000	(120)	6,000
2369 Meetings	4,997	4,167	2,488	3,000	2,522	3,000
2411 Office Expenses & Supplies	327		576	500		500
2421 Postage						
2513 Equipment Supplies & Maintenance		131				
4531 Professional/Technical Services	505		688			
4950 Elections						
5002 Misc. Services & Supplies	1,912	(147)	179	500	765	500
5003 Special Projects	1,207		684	1,000	1,344	
Total:	21,017	7,061	8,065	11,500	4,510	10,500
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7412 Computer Equipment		1,751				
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

Library

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.

Department Overview

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 constantly encourages literacy through its many activities during the year

Circulation Enhancements

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. The RFID system also tracks which items are checked out most frequently, enabling the Library to account for community preferences when purchasing new materials.

Online Resources

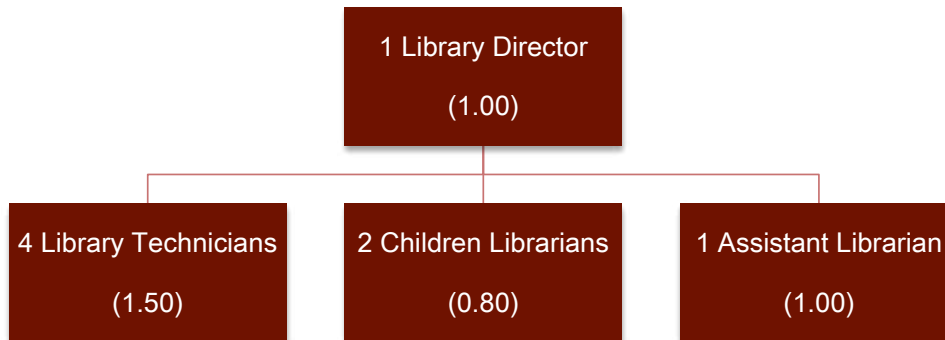
A major aspect of the Library's accessibility has been making resources available on-line. For those who wish to increase their language abilities there are programs for a variety of languages, including Japanese, American Sign Language, and Hindi. The language programming was purchased using money from a Community Library Enhancement Fund (CLEF) grant that was issued by the State. There are also two online resources for downloadable audio books, eBooks, and videos as well as Law Depot Online which allows patrons to access legal forms at home.

Citizen Enrichment

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.



Library Organization

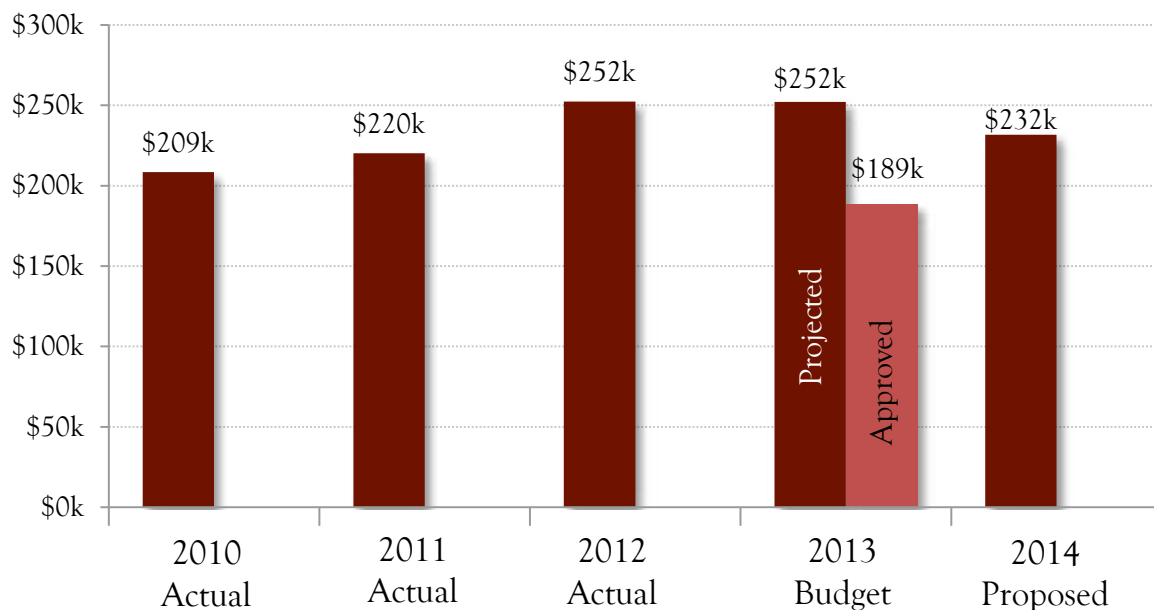


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Library Personnel Changes

The positions of Library Director and Assistant Librarian were both increased to 1.00 FTE this fiscal year with a total of 0.42 FTE added. Previously, the library director was a .88 FTE position and the Assistant Librarian was a .70 FTE position.

Library Expenditure Trends



Library

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 22.9%.

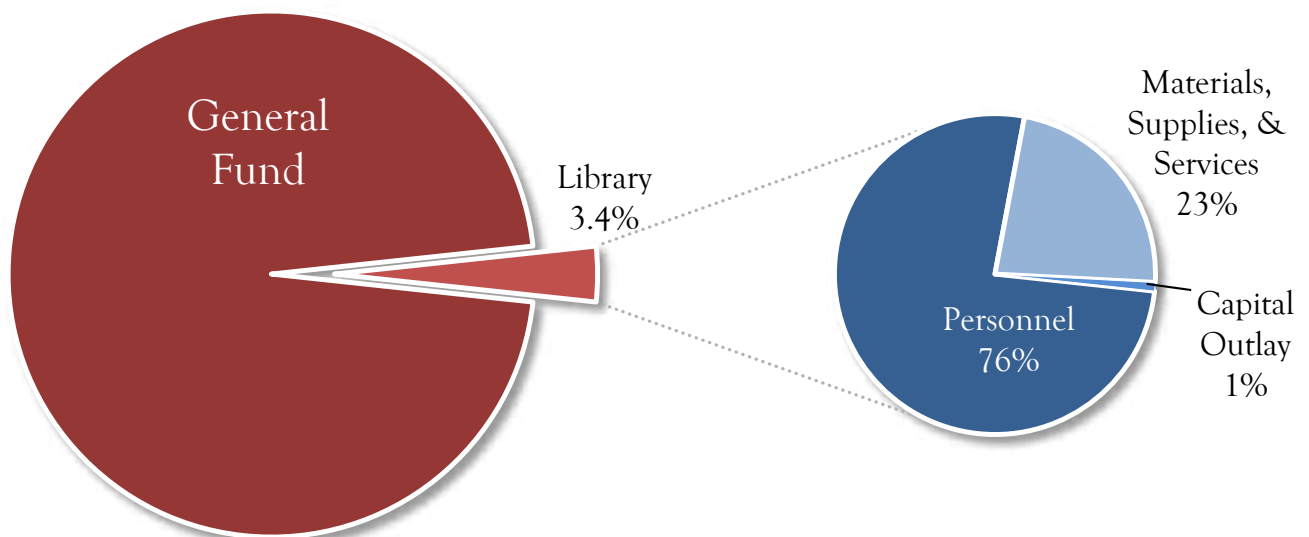
Personnel Services - The total Personnel budget increased by \$20,564 or 13.16%. The increase is the result of transitioning employees from part-time to full-time.

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

Materials, Supplies & Services - Total Materials budget increased by \$20,621 or 63.65%. The increase is the result of joining a library guild (which provides books to the library), the costs of improving library automation systems, and the increased spending on books (which will be paid for by a State grant).

Capital Outlay - The Capital budget increased by \$2,000. There was no Capital budget for the previous fiscal year. The \$2,000 will be used to purchase a DVD repair machine.

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	115,175	137,197	143,081	156,209	161,202	176,773
Materials, Supplies & Services	93,337	82,981	109,370	32,400	66,525	53,021
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	30	-	-	-	24,348	2,000
Expenditure Total:	208,542	220,179	252,451	188,609	252,074	231,794
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	208,542	220,179	252,451	188,609	252,074	231,794
Revenue Total:	208,542	220,179	252,451	188,609	252,074	231,794
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	2.63	2.63	2.00
Part-time/Seasonal	2.27	2.52	2.52	1.50	1.50	2.43
FTE Total:	2.27	2.27	2.52	4.13	4.13	4.43

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries				43,010	3,062	76,055
1112 PT/Temp Seasonal Salaries	76,600	93,761	97,654	68,599	109,690	46,809
1211 Overtime	16.94			-		-
1300 Employee Benefits (401k or 457)	3,128	3,538	3,586	3,340	4,152	4,715
1311 Bonus	150					
1511 FICA	1,607	2,217	2,408	1,793	2,845	2,507
1512 Medicare	988	1,277	1,327	1,588	1,554	1,782
1521 Retirement	6,026	7,773	7,963	8,640	10,274	13,150
1531 State Insurance Fund						
1541 Health Insurance	24,023	25,761	27,334	26,969	27,208	28,958
1545 Dental Insurance	2,001	2,212	2,146	1,755	1,789	2,120
1548 Vision Insurance	416	416	419	188	414	214
1561 Long Term Disability	219	242	244	328	214	463
Total:	115,175	137,197	143,081	156,209	161,202	176,773
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	328	451	1,454	500	820	6,171
2321 Travel & Training	1,173	812	545	1,000	1,626	1,250
2369 Meetings	145	185	217	400	217	400
2411 Office Expenses & Supplies	76	1,133	1,193	1,500	5,242	2,400
2421 Postage						
2513 Equipment Supplies & Maintenance	1,500	1,264	1,665	1,500	39	1,800
2531 Mileage Reimbursement						
4211 Computer Network & Data Process	5,800	6,148	12,821	8,500	24,772	14,000
5002 Misc. Services & Supplies		1,008	774			
5791 Library Materials & Books	13,508	1,401	18,808	18,000	29,185	20,000
5795 Library Materials From Grants	69,758	70,080	69,629		3,500	6,000
5856 Library Events	1,048	500	2,263	1,000	1,124	1,000
Total:	93,337	82,981	109,370	32,400	66,525	53,021
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment						2,000
7412 Computer Equipment	30					-
7552 Furniture					24,348	-
Total:	30	-	-	-	24,348	2,000
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	0

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.

Overview

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, and reception.



The Non-Departmental fund includes care for City facilities

Receptionist

The role of the receptionist is to greet and accommodate all incoming guests to the City as well as handle or forward the many incoming calls for the City. The receptionist position is a newly created position within the City. Previously the role was filled by events staff. The receptionist position has been assigned to the Non-Departmental fund because the receptionist handles guests and calls for all departments.

Facilities Manager

The role of the facilities manager is to clean and maintain City facilities. The facilities manager also ensures that there is adequate supplies for many activities put on by the City. The facilities manager position has been assigned to the Non-Departmental fund this fiscal year. The reasoning for this move is the facilities manager services all departments that use City facilities.

Information Technology

The city contracts out for information technology (IT) services. The City has found it more cost effective to contract out this service especially since there is not enough IT work to do to fully utilize an in-house IT employee. The IT contract the city has provides for the care, maintenance, and troubleshooting of computer software, servers, computers, and mobile devices.

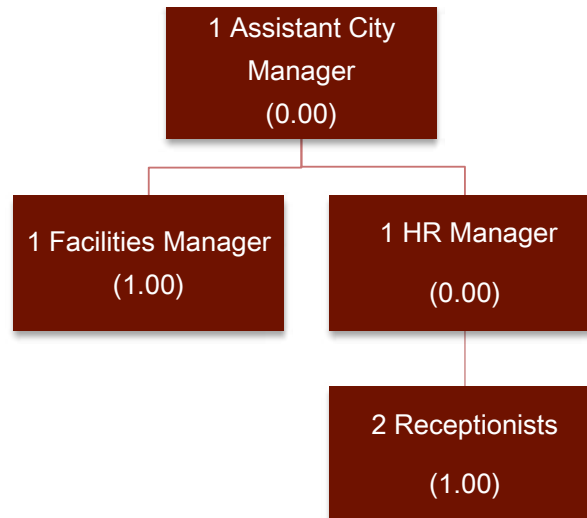
Other Assigned Expenses

A list of other assigned expenses is as follows:

Employee activities, office supplies, postage, uniforms, janitorial services, land line phones, mobile phones, the City website, software licenses, technological equipment, and insurance.



Non-Departmental Organization

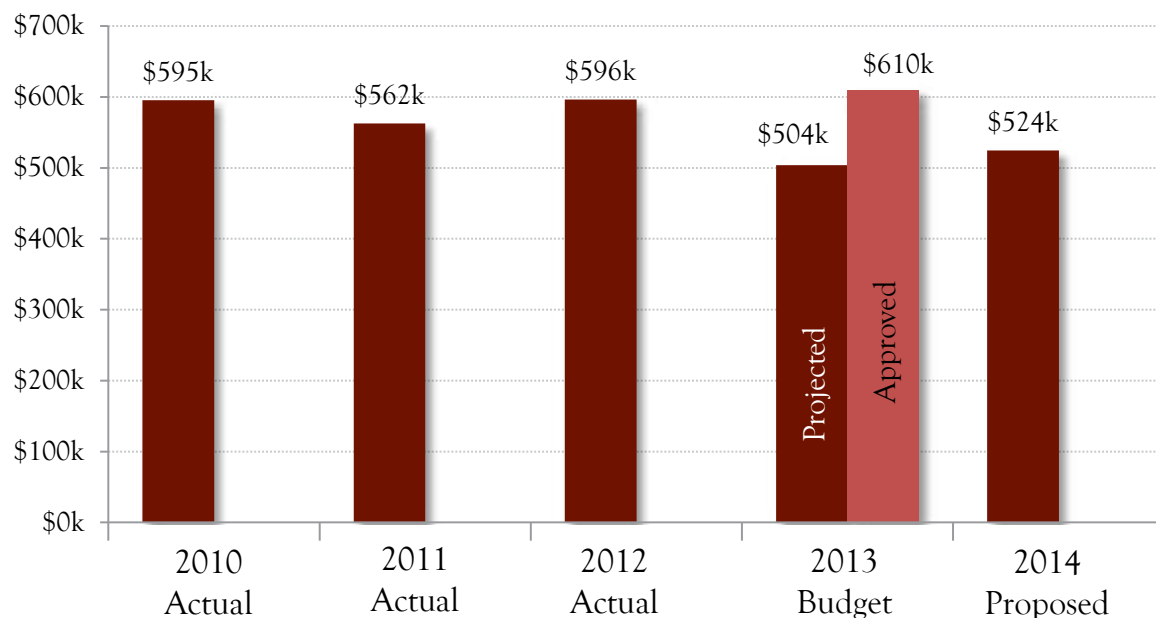


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Non-Departmental Personnel Changes

Previously, there have been no positions in this department. This year, the position of Receptionist was moved to this department with a total of 1.00 FTE added. This position reports to the HR Manager in the Executive department. The Facilities Manager was also added to this department for an additional 1 FTE.

Non-Departmental Expenditure Trends



Non-
Departmental

Non-Departmental

Summary of Budget Changes FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 7.7% .

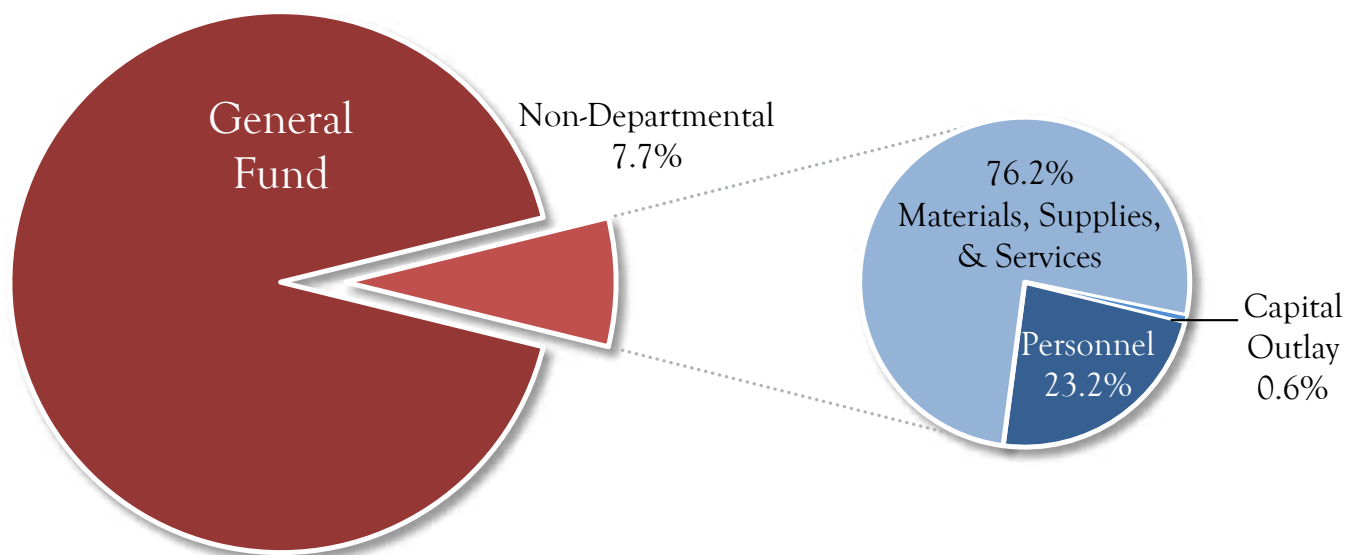
Personnel Services - The total Personnel budget increased by \$49,475 or 68.28%. The personnel costs for the receptionist and custodian positions have been moved to the Non-Departmental fund from their previous departments.

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

Materials, Supplies & Services - Total Materials budget decreased by \$138,100 or 25.69%. This is the result of cutting down on office supply expenses, finding a new lower-cost cell phone contract, having insurance and surety bond costs go down, and seeing litigation costs go down.

Capital Outlay - The Capital Outlay budget decreased by \$17,000 or 85%. The decrease is the result of spending less on replacement computers.

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	82,010	53,313	50,782	72,456	41,546	121,931
Materials, Supplies & Services	511,928	509,080	518,556	537,600	462,153	399,500
Interfund Transactions						
Capital Outlay	1,088		26,687			3,000
Expenditure Total:	595,025	562,393	596,025	610,056	503,699	524,431
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	595,025	562,393	596,025	610,056	503,699	524,431
Revenue Total:	595,025	562,393	596,025	610,056	503,699	524,431
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						1.15
Part-time/Seasonal						1.00
FTE Total:	-	-	-	-	-	2.15

Department 41950- Non-Departmental Detail

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT						46,059
1112 Salaries - PT	-			8,320		21,424
1115 Unemployment	21,599	5,065		6,000	4,678	5,000
1211 Overtime						
1300 Employee Benefits						2,856
1511 FICA				516		347
1512 Medicare				121		725
1521 Retirement						7,964
1531 State Insurance Fund	54,953	46,647	49,609	55,000	36,869	20,000
1541 Health Insurance	-			-		14,479
1545 Dental Insurance						1,060
1548 Vision Insurance						107
1551 HSA Admin Fees	1,458	1,602	1,174	2,500		1,500
1561 Long Term Disability						411
Employee Assistance Plan	4,000					
Total:	82,010	53,313	50,782	72,456	41,546	121,931
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	24,558	26,544	17,631	18,000	30,005	25,000
2320 Allocated Credit Cards	-			-		
2369 Meetings	120	100		-	918	
2371 Educational Assistance	12,219	9,992	7,000	9,000	10,835	9,000
2378 Safety Awards		700	2,575	1,000	600	1,000
2379 Employee Activities	1,610	7,596	10,003	10,000	5,457	10,000
2411 Office Expenses & Supplies	32,657	17,907	23,116	22,000	49,608	22,000
2421 Postage	8,522	9,208	8,231	8,000	6,451	7,500
2431 Uniforms & Clothing (Office Employees)			21	3,000	3,000	3,400
2513 Equipment Supplies & Maintenance	5,894	14,148	4,494	6,000	4,917	5,000
2610 Buildings & Ground Maintenance	23,170	31,974	21,509	35,000	20,800	27,000
2612 Janitorial Services			11,642		21,371	21,500
Contract Services (Janitorial)						13,000
2620 Solid Waste Disposal	-			-		
2630 Spring Clean Up Dumpsters	-			-		
2710 Budget Preparation	513	881	862	1,000	566	600
3111 Utilities	-			-		
3311 Telephone	60,945	51,341	46,284	45,000	50,980	50,000
3313 Cell Phones/Pagers	51,997	45,760	41,168	40,000	31,483	20,000
3315 DSL Service	1,456	1,084	1,122	1,100	1,514	1,500
4221 Website Maintenance	642		1,850	4,000	3,086	4,500
4261 Computer Software & Maintenance	137,125	179,959	104,048	125,000	120,730	117,000
4531 Professional/Technical Services	23,603	5,995	3,960	4,000	8,246	7,500
4541 Printing and Mailing						
4561 Citizen Survey	-			-		
5002 Misc. Services & Supplies	-			-		
5004 Council Contingency	-		100,413	100,500		
6211 Insurance & Surety Bond	126,897	105,890	112,627	105,000	91,586	54,000
Total:	511,928	509,080	518,556	537,600	462,153	399,500
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7211 Building & Bldg. Improvements	1,088					
7412 Computer Equipment	-		26,687	20,000		3,000
7552 Furniture	-					
Total:	1,088	-	26,687	20,000	-	3,000

Non-
Departmental

Parks

Mission

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

Parks History

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 improve 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 splash pad at Nolan Park is a popular attraction

Parks Department Responsibilities

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

Bike Park

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 Department Organization

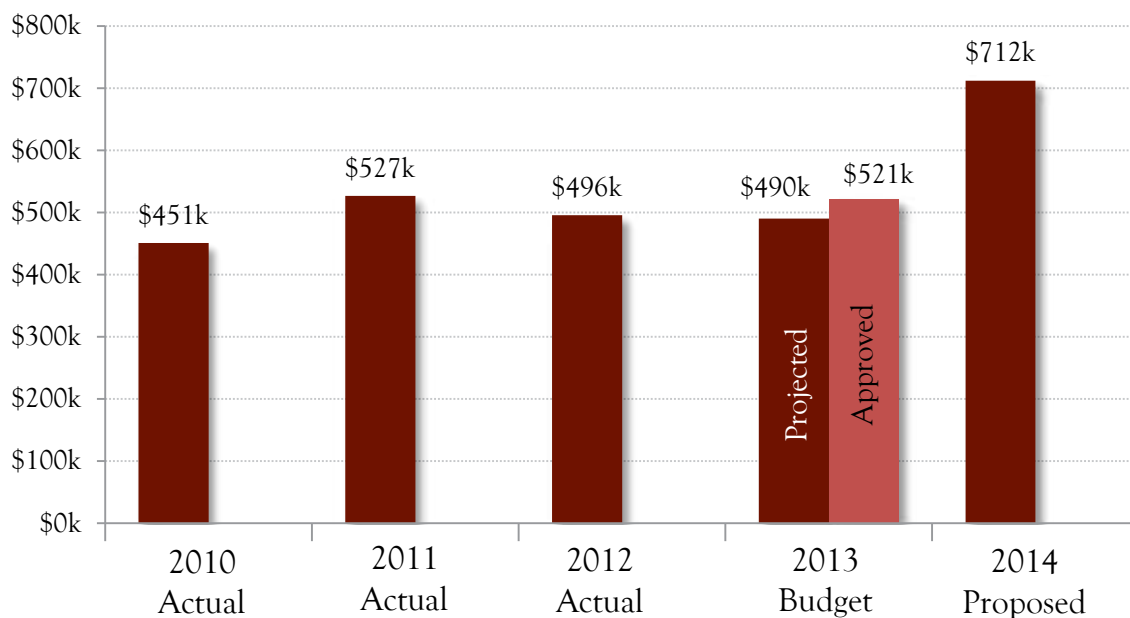


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Parks Department Personnel Changes

No personnel changes were made this year.

Parks Department Expenditure Trends



Parks

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 36.65% .

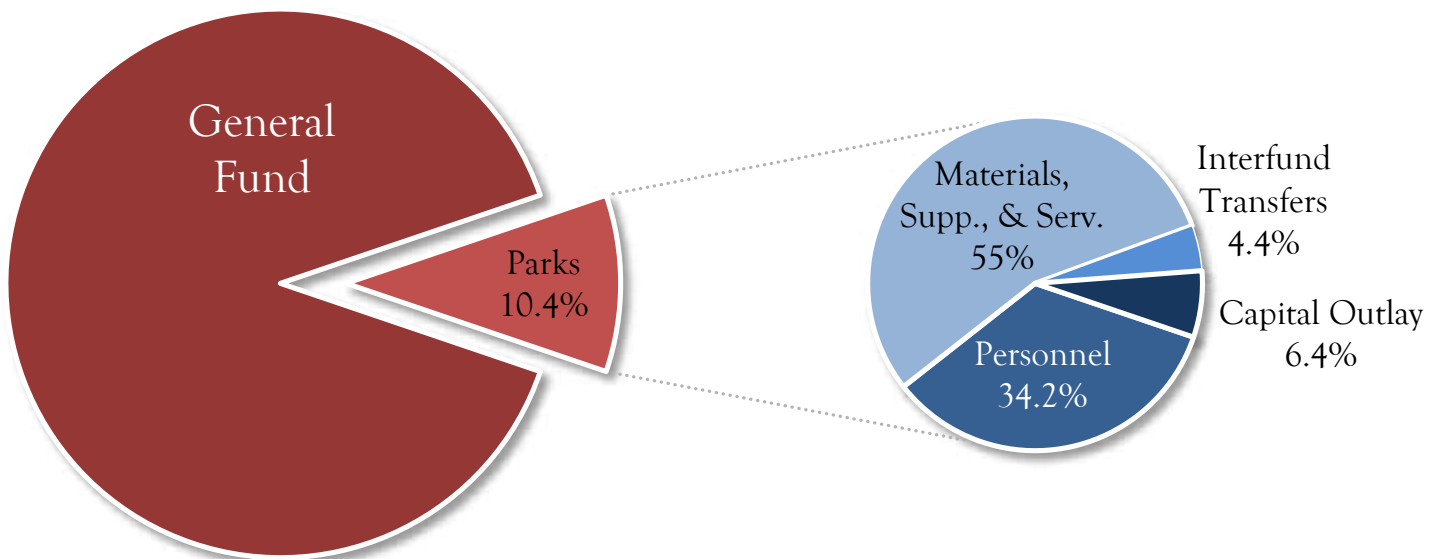
Personnel Services - The total Personnel budget increased by \$19,885 or 8.9%. The City hired seasonal part-time help to help better maintain city parks.

Interfund Transactions - The Interfund Transactions budget increased by \$5,328 or 20.5%. The City implemented a replacement schedule for city vehicles where departments pay an additional transfer to the Fleet fund so money is on-hand to purchase new vehicles when the current vehicles wear out.

Materials, Supplies & Services - Total Materials budget increased \$120,000 or 44.2%. The City contract with Elite Grounds has been expanded to include tree trimming and weeding as well as maintenance for Mid-Valley Park, and Smith Ranch Park.

Capital Outlay - The Capital budget increased by \$45,700. There was no Capital budget in the previous fiscal year. The Parks department is purchasing a trailer, picnic tables, a cab for the skid steer, tractor tires, and a storage enclosure.

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	294,344	266,892	235,098	223,473	231,934	243,359
Materials, Supplies & Services	156,239	228,334	216,671	271,509	231,987	391,509
Interfund Transactions	0	26,313	25,831	25,985	25,985	31,313
Capital Outlay	0	5,000	18,021	-	-	45,700
Expenditure Total:	450,583	526,540	495,622	520,968	489,906	711,881
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	450,583	526,540	495,622	520,968	489,906	711,881
Revenue Total:	450,583	526,540	495,622	520,968	489,906	711,881
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time		3.50	3.50	3.50	3.50	4.00
Part-time/Seasonal						
FTE Total:	-	3.50	3.50	3.50	3.50	4.00

Department 45100- Parks Detail

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	186,911	154,597	144,091	137,810	148,825	152,319
1112 PT/Temp Seasonal Salaries				-		-
1211 Overtime	19,102	27,233	14,010	-	13,105	-
1300 Employee Benefits	12,592	10,173	8,061	8,436	7,788	8,799
1311 Bonus				1,747		-
1511 FICA	140			-		168
1512 Medicare	2,777	2,581	2,248		2,307	
1521 Retirement	24,047	24,302	21,491	21,824	24,938	24,538
1531 State Insurance Fund				1,758		1,910
1541 Health Insurance	43,658	42,954	40,752	47,196	31,914	50,676
1545 Dental Insurance	3,576	3,693	3,190	3,499	1,979	3,710
1548 Vision Insurance	737	700	635	374	510	374
1999 Long Term Disability	803	660	620	829	569	864
Total:	294,344	266,892	235,098	223,473	231,934	243,359
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, subscriptions, & memberships	275	400	175	700	81	700
2321 Travel & Training	445	800	630	1,500	1,216	1,500
2369 Meetings		17	49	200		200
2411 Office Expenses & Supplies				-		-
2431 Uniforms & Clothing	2,213	2,120	1,854	2,000	1,951	2,000
2513 Equipment Supplies & Maintenance	15,537	18,252	17,139	17,700	21,033	17,700
2521 Vehicle Fuel & Maintenance		35		-		-
2610 Buildings & Ground Maintenance	719	3,870	1,738	5,000	1,345	5,000
3111 Utilities				-		-
4531 Professional/Technical Services	68,980	109,793	152,402	195,000	179,749	315,000
4811 Equipment Rental/Lease	6,482	5,868	7,131	12,409	8,987	12,409
5002 Misc. Services & Supplies		(27)		-		-
5410 Landscaping Maintenance	44,857	28,677	24,042	25,000	17,355	25,000
5420 Trail Maintenance		12,064	8,148	10,000	269	10,000
5425 Silverlake Trees		44,726	2,514	-		-
5721 Chemicals & Fertilizers	16,732	1,741	850	2,000		2,000
5760 Other Special Departmental Supplies				-		
Total:	156,239	228,334	216,671	271,509	231,987	391,509
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment		5,000	18,021			45,700
Total:	-	5,000	18,021	-	-	45,700
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund		26,313	25,831	25,985	25,985	31,313
Other Fund Transfer						
Total:	-	26,313	25,831	25,985	25,985	31,313

Planning

Mission

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

Department Responsibilities

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, site plans, signage, lot splits, accessory apartments, and concept land use plans.



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

Other Responsibilities

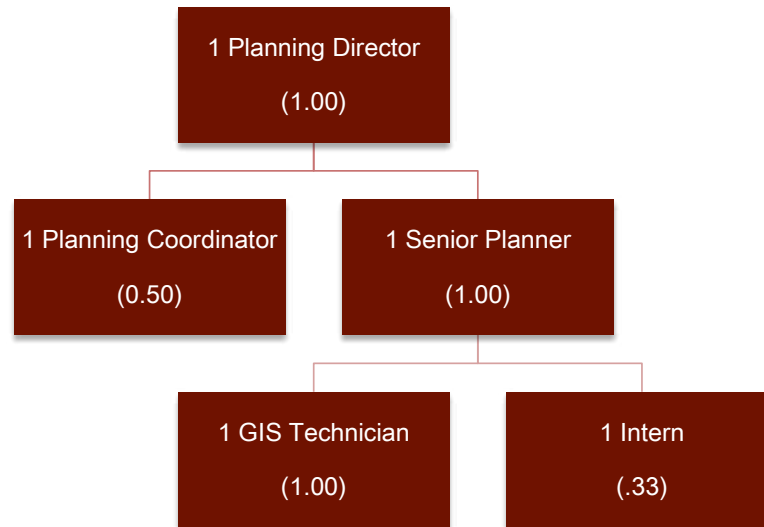
In addition to processing those applications, Planning also prepares staff reports and makes presentations to the Planning Commission and City Council on land use applications. Presenting to the City Council is very important so that the elected officials understand and can approve the direction the 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 32 City Council agenda items during that time. These agenda items included training on the development review process and a combined City Council/Planning Commission meeting concerning future planning of the Mid-Valley area.

City Maps

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



Planning Department Organization



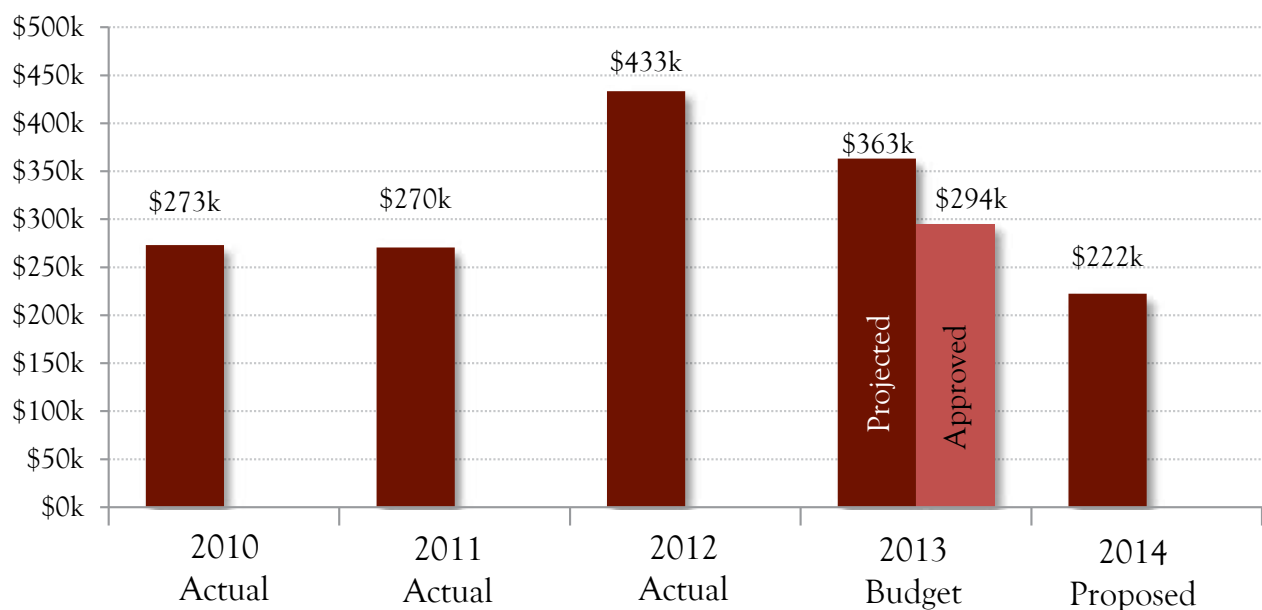
Planning

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

Planning Department Personnel Changes

The positions of GIS Technician and Intern were created this fiscal year with a total of 1.33 FTE added.

Planning Department Expenditure Trends



Planning

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 24.47% .

Planning

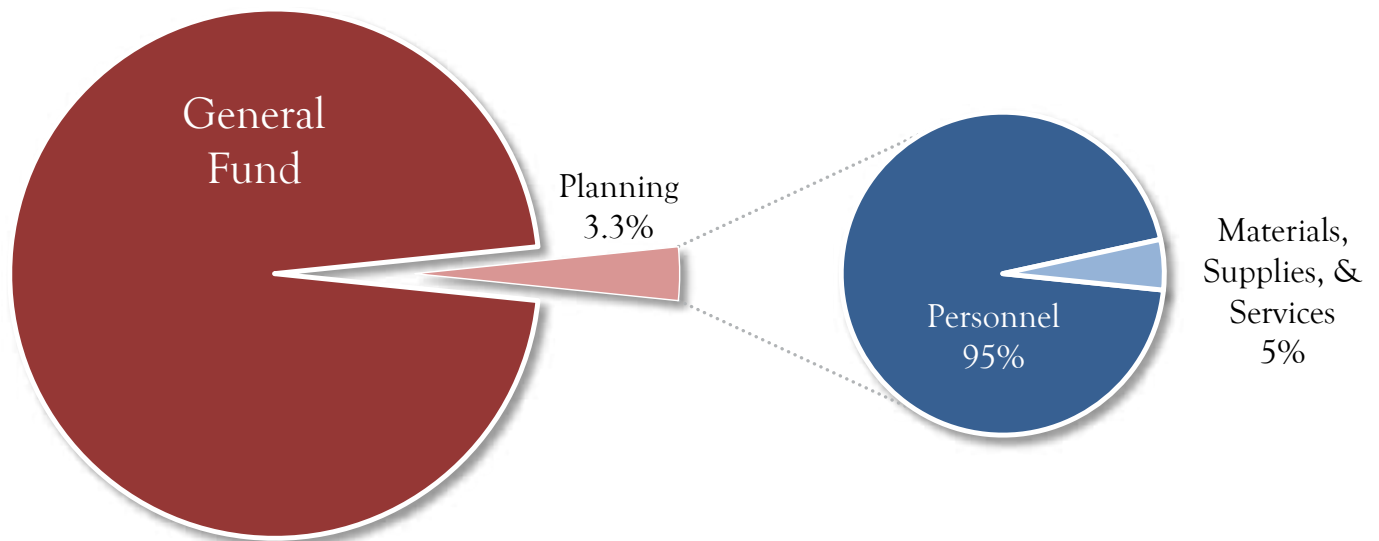
Personnel Services - The total Personnel budget decreased by \$11,836 or 5.31%. The costs for an employee were previously split between the Building and Planning departments. Now, those costs are fully assigned to the Building department. Also, the costs for the GIS Technician are no longer assigned to the Planning department and are now split between all the Enterprise funds. Finally, the department hired a part-time administrative assistant. The end result is a decrease in personnel costs.

Interfund Transactions - The Interfund Transactions budget decreased by 100% or \$4,894. The Planning department no longer has a city vehicle assigned to it.

Materials, Supplies & Services - Total Materials budget decreased \$55,240 or 84.16%. The decrease is the result of completing the joint land use study (JLUS).

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	257,374	252,500	240,007	222,827	280,535	210,992
Materials, Supplies & Services	15,694	15,238	188,912	66,430	77,490	11,190
Interfund Transactions	0	2,638	4,366	4,894	4,894	-
Capital Outlay	61	-	-	-	-	-
Expenditure Total:	273,129	270,376	433,285	294,151	362,918	222,182
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	273,129	270,376	433,285	294,151	362,918	222,182
Revenue Total:	273,129	270,376	433,285	294,151	362,918	222,182
PERSONNEL SUMMARY(FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time		2.83	2.83	2.83	2.83	2.83
Part-time/Seasonal						
FTE Total:	0.00	2.83	2.83	2.83	2.83	2.83

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	147,982	152,528	173,075	145,639	192,967	137,528
1112 Part-Time Salaries	32,700	27,116		7,550		8,923
1211 Overtime	519			-		-
1300 Employee Benefit	14,711	16,720	11,738	8,328	14,532	8,011
1311 Bonus				-		-
1511 FICA	715	226	1,289	468	1,667	135
1512 Medicare	2,419	2,507	2,452	1,984	2,745	1,977
1521 Retirement	20,153	23,217	20,119	21,546	28,262	22,340
1531 State Insurance Fund				-		-
1541 Health Insurance	33,978	26,654	28,108	33,711	36,884	28,958
1545 Dental Insurance	2,836	2,330	2,133	2,500	2,283	2,120
1548 Vision Insurance	576	416	430	267	555	214
1561 Long Term Disability	785	785	663	833	641	787
Total:	257,374	252,500	240,007	222,827	280,535	210,992
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	1,381	670	726	1,565	1,186	1,100
2321 Travel & Training	5,655	6,733	3,021	2,865	921	3,690
2369 Meetings	98	93	208	400	139	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	206	183	264		40	
2531 Mileage Reimbursement	56	63		100		100
4261 Software, Maintenance & GIS	4,970	4,711	34,342	500	386	500
4531 Professional/Technical Services	401			8,000		5,000
5001 Misc. Services & Supplies		29	170	500	171	500
6550 Capital - Studies (JLUS)			147,114	50,000	73,183	
6810 Discounts of Permit Fees	2,926	2,756	3,066	2,500	1,464	
Total:	15,694	15,238	188,912	66,430	77,490	11,190
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment	61					
7411 Office Equipment						
7412 Computer Equipment						
Total:	61	-	-	-	-	-
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund		2,638	4,366	4,894	4,894	
Total:	-	2,638	4,366	4,894	4,894	-

Police

Mission

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

Department Overview

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.



Keeping the City safe and educated

Main Responsibilities

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.

Contract with the City

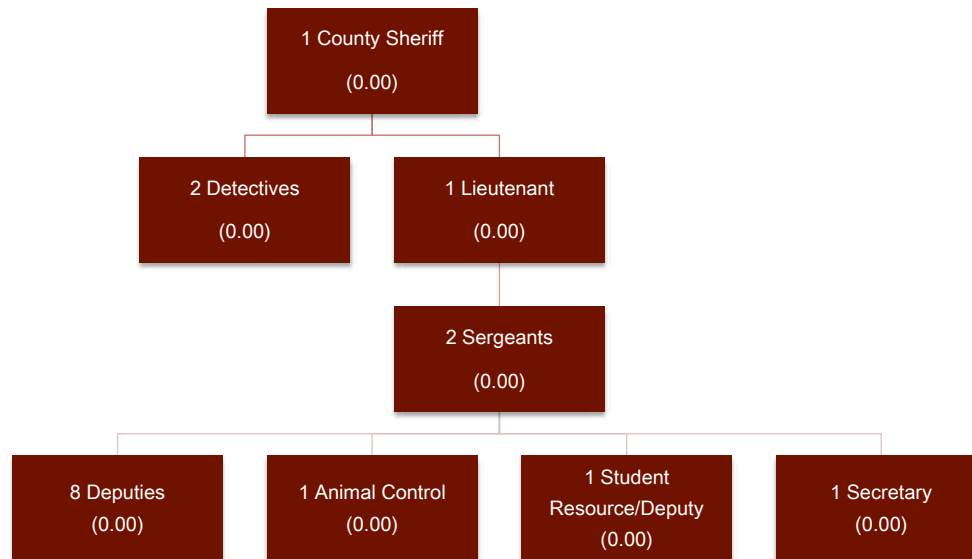
The City contracts with the Utah County Sheriff's Department to provide police services to Eagle Mountain. There are three sergeants, nine officers, two detectives, and three additional staff assigned specifically to Eagle Mountain.

Citizen Involvement

Something the City emphasizes is involving citizens in safety. Because of Eagle Mountain's rapid growth and unique population demographic, including a median age of 13, the Sheriff's Office is taking a proactive approach in developing innovative, community oriented programs. These programs seek to increase overall safety and rapport with the residents of Eagle Mountain. One way the Police Division encourages public participation is through the Neighborhood Watch program, which saw increased participation this past fiscal year. Another way 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.



Police Department Organization



Police

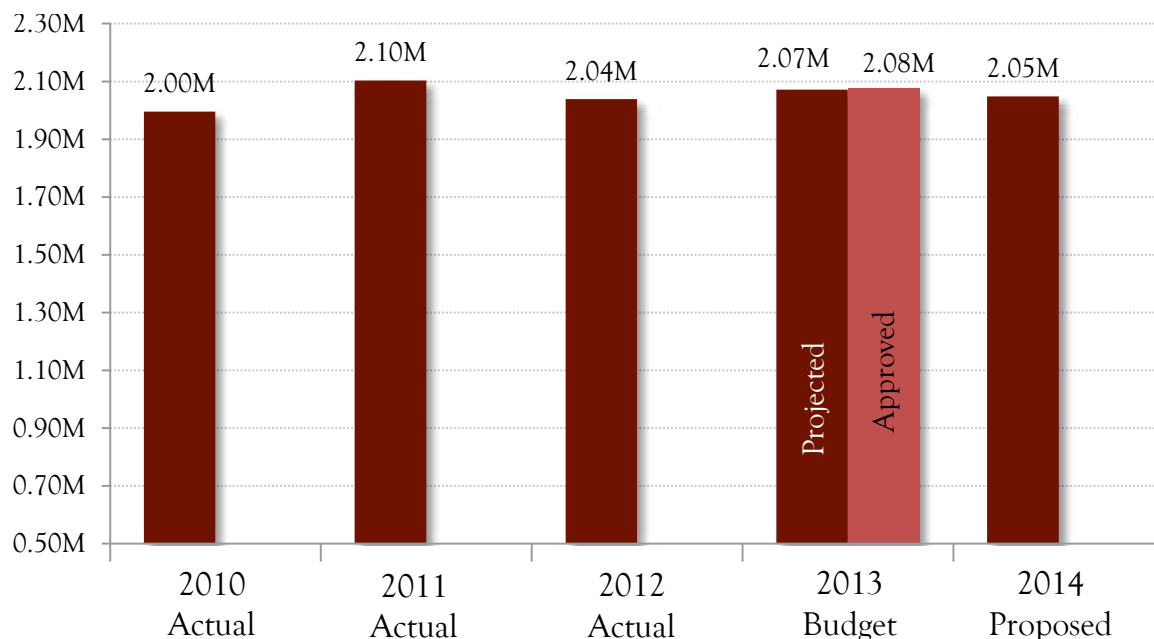
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

*All positions are contracted services with the Utah County Sheriff Department

Police Department Personnel Changes

Police Services are outsourced to the Utah County Sheriff Department who manage their own personnel.

Police Department Expenditure Trends



Police

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 1.4% .

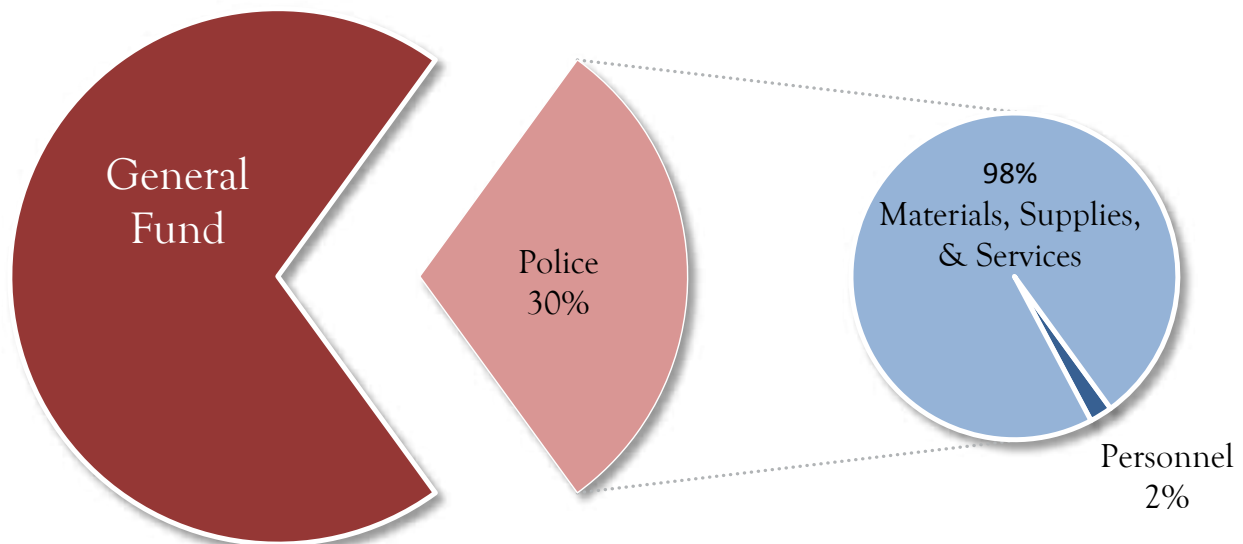
Personnel Services - There is no increase in the Personnel budget for this activity.

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

Materials, Supplies & Services - Total Materials budget decreased \$29,050 or 1.43%. The City now pays less for dispatch fees because the Unified Fire Authority now covers more of this cost.

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

Department Expenditures Compared to General Fund Expenditures





Sub 21 - Police
Division 42100- Police Summary

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	51,399	46,145	45,970	46,009	42,871	46,009
Materials, Supplies & Services	1,944,350	2,056,849	1,992,499	2,030,672	2,029,178	2,001,622
Interfund Transactions						
Capital Outlay						
Expenditure Total:	1,995,749	2,102,993	2,038,469	2,076,681	2,072,049	2,047,631
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	1,995,749	2,102,993	2,038,469	2,076,681	2,072,049	2,047,631
Revenue Total:	1,995,749	2,102,993	2,038,469	2,076,681	2,072,049	2,047,631
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-		
Appointed	-	-	-	-		
Full-time	-	-	-	-		
Part-time/Seasonal	4.02	4.52	4.52	4.52		
FTE Total:	4.02	4.52	4.52	4.52	0.00	0.00

Police

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1112 PT/Temp Seasonal Salaries	47,375	42,866	42,703	42,438	39,824	42,438
1211 Overtime						
1300 Employee Benefit						
1311 Bonus	400			325		325
1511 FICA	2,938	2,658	2,648	2,631	2,469	2,631
1512 Medicare	687	622	619	615	577	615
1521 Retirement						
Total:	51,399	46,145	45,970	46,009	42,871	46,009
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	14,727	16,773	21,041	21,050	31,001	25,000
4520 Contract Services	1,807,108	1,911,155	1,857,277	1,941,622	1,941,622	1,941,622
4520 Contract Services (Citation Credit)				(60,000)	(60,000)	(60,000)
4525 Utah Valley Dispatch	121,900	121,900	110,868	111,000	110,328	78,000
5002 Misc. Services & Supplies	114				350	
5230 Emergency Management						
5797 Planning Grant Expenses	500					
5859 RadWomen					416	
5860 RadKids-Women/Community Safety/VIPS		7,020	3,312	10,000	1,094	10,000
5861 Communities That Care Program				7,000	4,367	7,000
Total:	1,944,350	2,056,849	1,992,499	2,030,672	2,029,178	2,001,622
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay	-	-	-	-		
Total:						
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund	-	-	-	-		
Other Fund Transfer	-	-	-	-		
Total:						

Recorder

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.

Department Overview

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

Main Responsibilities

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 records 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.

City Recorder Background

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

City Recording in History

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.



*Providing professional service and
transparency to the City*



Recorder's Office Organization



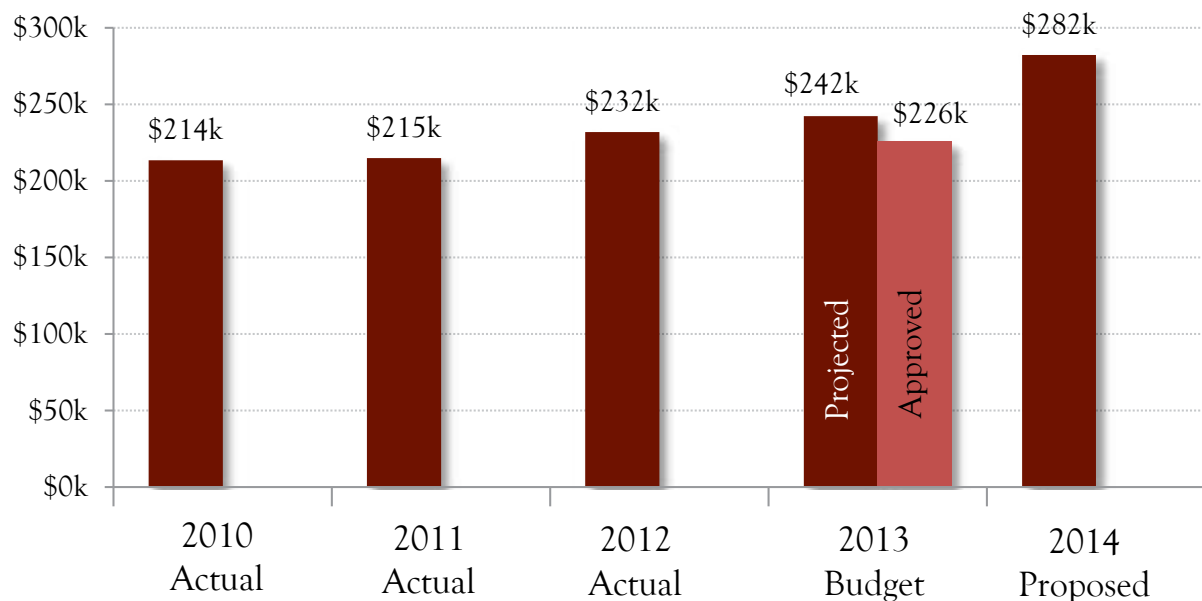
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Recorder's Office Personnel Changes

There were no changes to personnel this year.

Recorder

Recorder's Office Expenditure Trends



Recorder

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 24.99% .

Personnel Services - The total Personnel budget increased by \$23,158 or 11.42% . Benefit costs for the department are increasing.

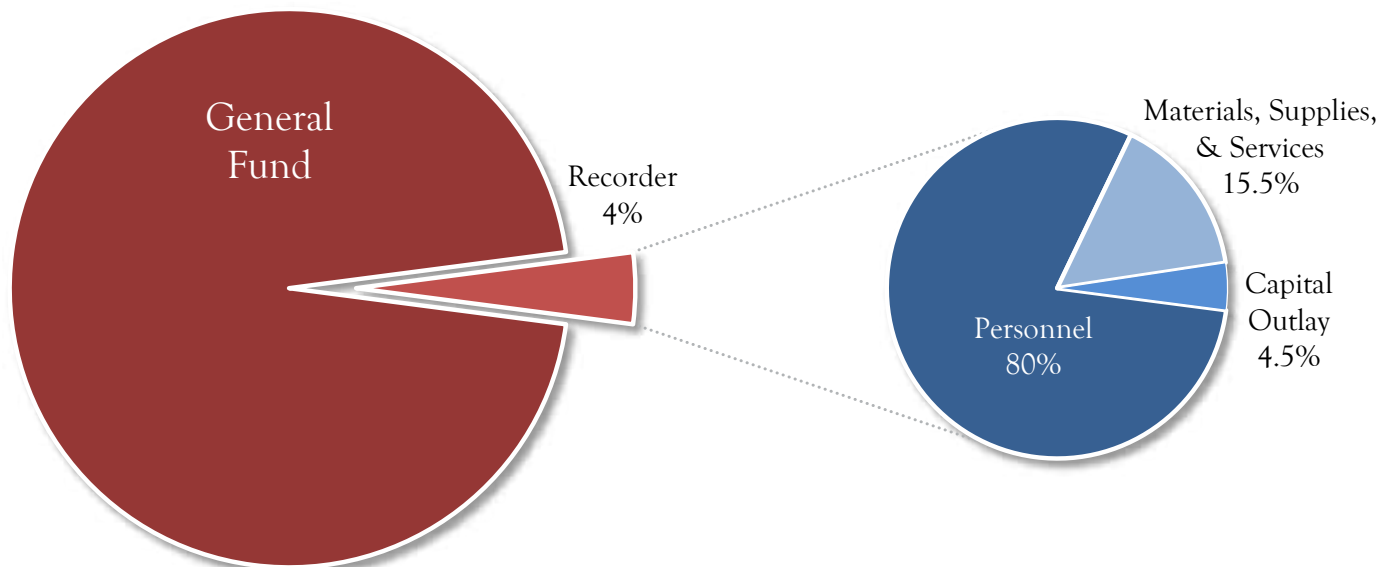
Interfund Transactions - There is no Interfund Transaction proposed for this activity.

Materials, Supplies & Services - Total Materials budget increased by \$20,700 or 90%. The increase is due to the costs associated with managing an election whereas last year there was no election.

Capital Outlay - The Capital budget increased by \$12,575. There was no Capital budget the previous fiscal year. The funds will be used to replace the copy machine in the Recorder's Office.

Recorder

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	191,917	197,976	207,040	202,802	224,579	225,960
Materials, Supplies & Services	17,262	14,735	21,282	23,000	15,656	43,700
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	4,388	2,287	3,474	-	2,054	12,575
Expenditure Total:	213,567	214,997	231,796	225,802	242,289	282,235
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	213,567	214,997	231,796	225,802	242,289	282,235
Revenue Total:	213,567	214,997	231,796	225,802	242,289	282,235
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 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

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	139,500	142,333	144,842	142,103	155,709	154,124
1211 Overtime	981	354	611	-	267	-
1300 Employee Benefits	8,965	10,978	11,226	8,718	13,123	9,556
1311 Bonus				-	-	-
1511 FICA	91			-	-	-
1512 Medicare	1,799	1,967	1,981	2,130	2,146	2,235
1521 Retirement	16,019	19,096	19,023	19,882	23,912	26,648
1531 State Insurance Fund				-	-	-
1541 Health Insurance	20,813	19,355	25,073	25,540	25,550	28,958
1545 Dental Insurance	2,573	2,821	3,115	3,238	2,684	3,180
1548 Vision Insurance	554	482	542	537	555	321
1561 Long Term Disability	623	592	626	654	632	939
Total:	191,917	197,976	207,040	202,802	224,579	225,960
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	1,461	1,362	1,235	1,100	746	1,100
2211 Public Notices	3,909	7,788	3,980	8,000	4,836	8,000
2321 Travel & Training	3,259	3,830	2,351	4,000	459	4,000
2369 Meetings	(63)	258	422	300	100	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement	232	201	257	300	242	300
4138 Property Taxes	1,326	654	956		20	
4139 Recording Fees	960	106	66	3,000	4,845	3,000
4261 Computer Software & Maintenance			275	800		3,000
4531 Professional/Technical Services	500		1,465	5,000	1,554	5,000
4532 Record Transcription Services						2,000
4950 Elections	5,678	535	10,274	500	2,854	17,000
5002 Misc. Services & Supplies						
Total:	17,262	14,735	21,282	23,000	15,656	43,700
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7412 Computer/Office Equipment						12,575
7425 Codification of City Records	4,388	2,287	3,474		2,054	-
7552 Furniture						-
Total:	4,388	2,287	3,474	-	2,054	12,575
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet Fund				-		-
Other Fund Transfer				-		-
Total:						

Recorder

Recreation

Mission

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

Overview

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

Activity Types

Recreation program participants are provided the opportunity to compete in organized leagues, events, and tournaments.



Eagle Mountain has been striving to expand recreational opportunities within the City, including Youth Soccer

Youth Sports Programs

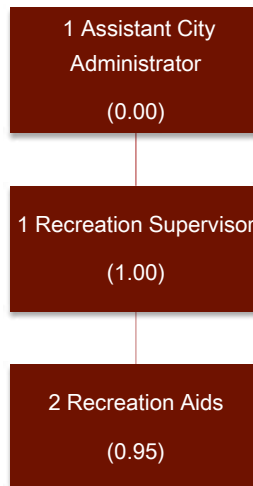
The Recreation Division provides a diverse array of youth sports programs that are easy to access online through the City web site. The baseball program is divided into various sections: Itty Bitty Baseball for ages 3-4, T-Ball for kindergartners, Soft & Coach Pitch Baseball for grades 1st-2nd, and the Utah Boy's Baseball Association (UBBA) league for grades 3rd-8th. 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 City also hosts a popular British Soccer Camp with coaches from England and Scotland. 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 Golf Course 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.

Adult Sports Program

The Recreation Department has also created a number of adult sports programs including Co-Ed Softball, Men's Softball, Men's Basketball, Co-Ed Volleyball, Men's Volleyball, and Women's Volleyball. These programs have been growing in popularity from year-to-year



Recreation Department Organization



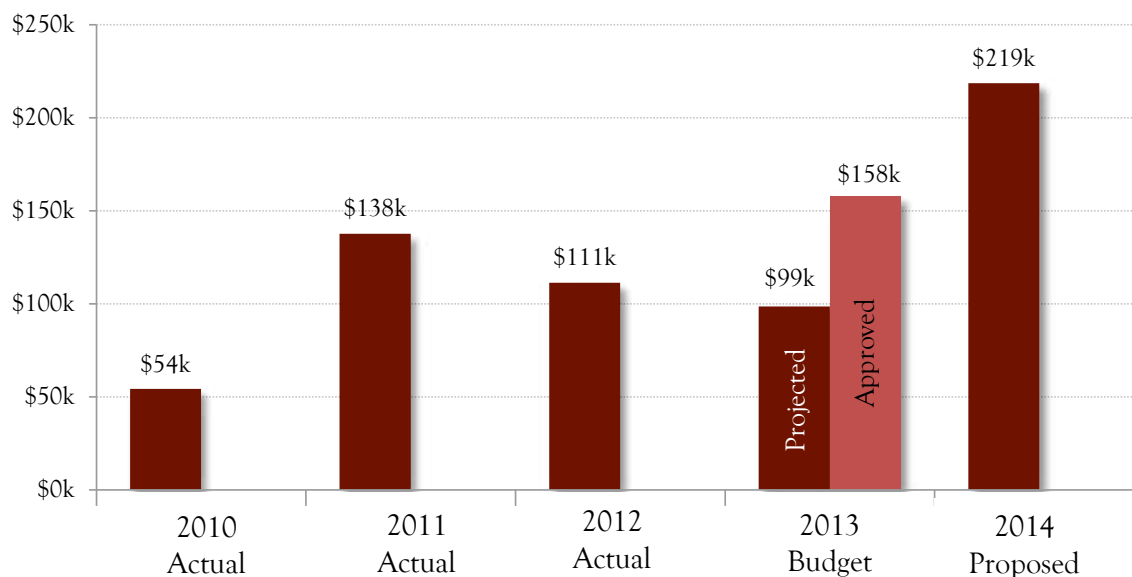
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Recreation Department Personnel Changes

The position of Recreation Aid was created this fiscal year with a total of 0.95 FTE added. One Recreation Aid position is a .73 FTE while the other is a .22 FTE.

Recreation

Recreation Department Expenditure Trends



Recreation

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 38.59% .

Personnel Services - The total Personnel budget increased by \$29,324 or 34.93%. The City hired part-time assistants to handle the increased demand for recreation programs.

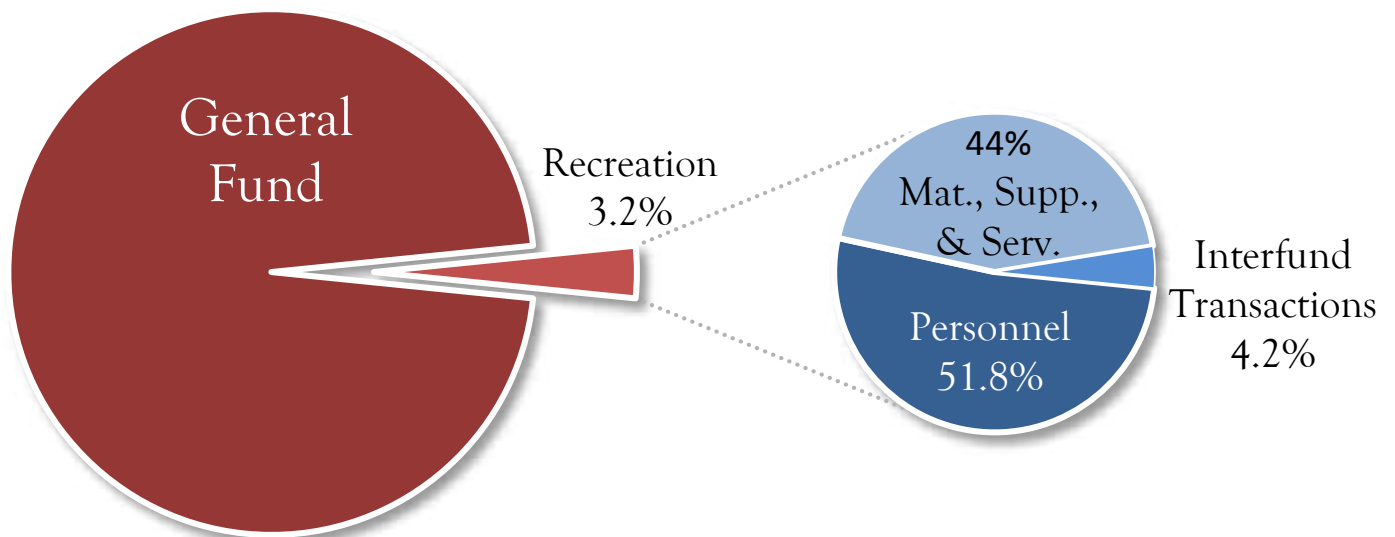
Interfund Transactions - The Interfund Transactions budget increased by \$9,160. There were no Interfund Transactions the previous fiscal year. This year, the recreation department has been assigned a city vehicle.

Materials, Supplies & Services - Total Materials budget increased \$22,400 or 30.35%. The increase reflects the costs of materials for the additional recreation programs.

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

Recreation

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	2,364	60,828	44,958	83,954	43,553	113,278
Materials, Supplies & Services	51,841	76,758	66,282	73,800	55,077	96,200
Capital Outlay						-
Interfund Transactions						9,160
Expenditure Total:	54,205	137,586	111,240	157,754	98,630	218,638
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	54,205	137,586	111,240	157,754	98,630	218,638
Revenue Total:	54,205	137,586	111,240	157,754	98,630	218,638
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time			1	1	1	1.00
Part-time/Seasonal						0.95
FTE Total:	0.43	0.93	1.00	1.00	1.00	1.95

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries FT	1,017	34,274	27,298	36,899	19,763	40,706
1112 Salaries PT				20,000	9,248	42,310
1211 Overtime	396	7,114	2,444	3,788	2,407	3,788
1300 Employee Benefits	87	2,542	1,820	2,257	1,467	2,524
1311 Bonus				-		-
1511 FICA					266	329
1512 Medicare	20	582	413	528	391	885
1521 Retirement	187	5,538	4,043	5,838	3,613	7,038
1531 State Insurance Fund				-		-
1541 Medical Insurance	584	9,641	8,015	13,485	5,764	14,479
1545 Dental	54	829	677	1,000	447	1,060
1548 Vision	10	156	131	107	103	107
1561 Long Term Disability	10	149	117	53	82	53
Total:	2,364	60,828	44,958	83,954	43,553	113,278
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, subscriptions, and memberships	75			200		200
2321 Travel/Training		6	75	500		1,500
2431 Uniforms						600
4531 Professional & Technical Services						3,600
4610 Officials		7,040	9,248	600	500	
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports	51,766	70,324	58,097	800	1,198	5,000
5751 Youth Soccer (Fall)				9,100	12,081	10,000
5752 Youth Baseball				22,600	21,500	23,000
5753 Youth Basketball				33,000	27,887	33,000
5754 Adult Softball				2,500	4,600	4,900
5755 Adult Volleyball				2,500	2,797	4,200
5756 Adult Basketball (Change to Men's)				2,000	1,760	2,800
Women's Basketball						2,800
Women's Volleyball						2,100
Flag Football						2,500
5862 Pass-Through		(612)	(1,138)		(17,245)	
Total:	51,841	76,758	66,282	73,800	55,077	96,200
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						-
Total:						-
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund						9,160
Total:						9,160

Senior Council

Mission

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

Main Responsibilities

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

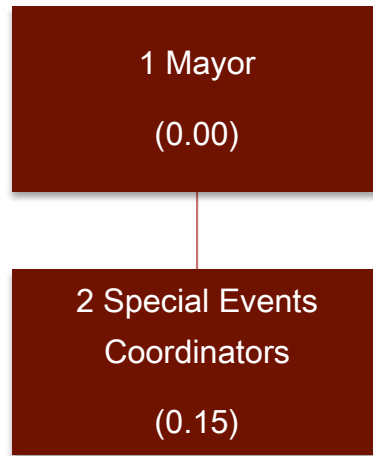
Senior Activities

The following is an overview of regularly scheduled senior activities each month: lunch bunch, dominoes, bunco, craft class, mahjong, bingo, book club, and canasta.

- Lunch Bunch -- 1st Thursday at a restaurant
- Dominoes -- 1st Wednesday, 12:00 p.m.
- Bunco -- 2nd Thursday, 1 p.m.
- Craft Class -- 2nd Monday, 1 p.m.
- Mahjongg -- 3rd Thursday, 12 p.m.
- Bingo -- 3rd Monday at 5 p.m.
- Canasta -- 4th Thursday at 12 p.m.



Senior Council Staff Organization

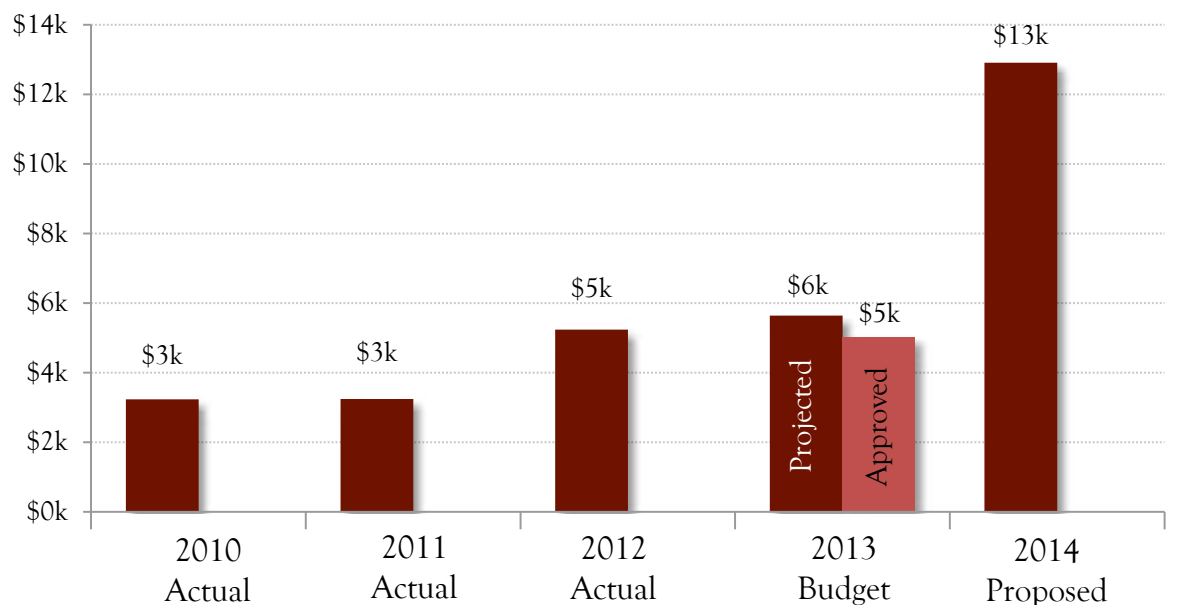


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Senior Council Personnel Changes

The positions of Special Events Coordinators were moved to this department with a total of 0.15 FTE added. The Special Events Coordinators are also split between the Youth Council and Community Events.

Senior Council Expenditure Trends



Senior Council

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 158.1%.

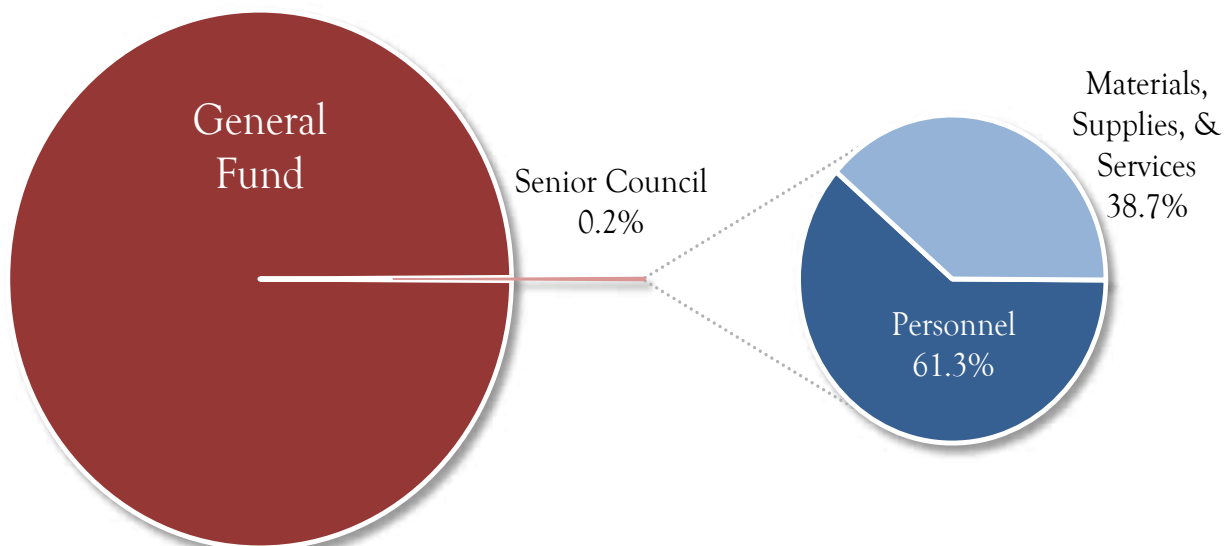
Personnel Services - The Personnel budget increased by \$7,905. There was no Personnel budget the previous fiscal year. Previously, events staff has overseen and helped the Senior Council, but the costs were attributed to the Events department. This year the events staff costs are now being assigned to the Senior Council.

Interfund Transactions - There are no Interfund Transactions proposed for this activity.

Materials, Supplies & Services - Total Materials budget remained the same at \$5,000. 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, Mahjong, Canasta, game nights, and food & prizes at these events.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services						7,905
Materials, Supplies & Services	3,233	3,242	5,236	5,000	5,633	5,000
Interfund Transactions						
Transfers						
Expenditure Total:	3,233	3,242	5,236	5,000	5,633	12,905
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	3,233	3,242	5,236	5,000	5,633	12,905
Revenue Total:	3,233	3,242	5,236	5,000	5,633	12,905
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						0.15
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.15

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT						6,136
1112 Salaries - PT						
1211 Overtime						30
1300 Employee Benefits						
1511 FICA						83
1521 Retirement						89
1531 State Insurance Fund						1,448
1531 Medicare						106
1541 Health Insurance						11
1545 Dental Insurance						3
1548 Vision Insurance						
1561 Long Term Disability						
Reserve For Pay Adjustments						
Total:	-	-	-	-	-	7,905
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont.- Youth Council						
5856 Senior Council	3,233	3,242	5,236	5,000	5,633	5,000
Total:	3,233	3,242	5,236	5,000	5,633	5,000
Transfers	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to Fleet		67,000				
Total:	-	67,000	-	-	-	-

Streets

Mission

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

Department Overview

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 roto-mills, 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.



Providing residents with high quality services and safe streets

Main Responsibilities

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

Road Repair

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).



Streets Department Organization

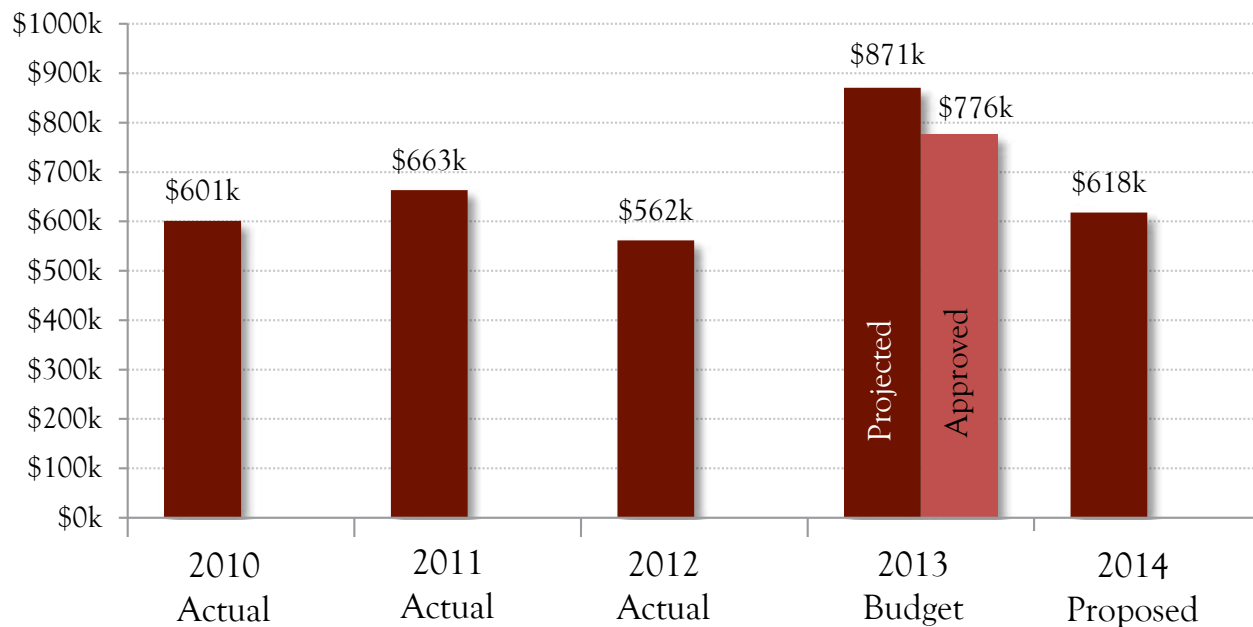


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Streets Department Personnel Changes

No personnel changes were made this fiscal year.

Streets Department Expenditure Trends



Streets

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget DECREASED by 13.27% .

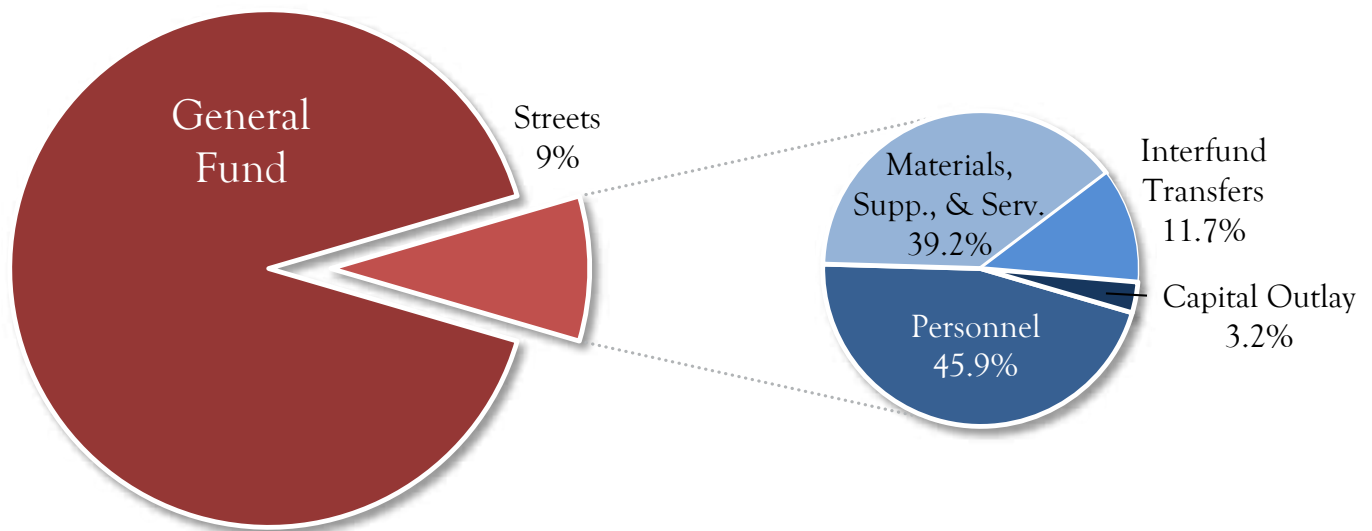
Personnel Services - The total Personnel budget increased by \$17,809 or 6.69%. The City hired seasonal part-time help to assist with street repairs.

Interfund Transactions - The Interfund Transactions budget increased by \$26,619 or 58.42%. The City implemented a replacement schedule for city vehicles where departments pay an additional transfer to the Fleet fund so money is on-hand to purchase new vehicles when the current vehicles wear out. The Street department has also purchased a new dump truck.

Materials, Supplies & Services - Total Materials budget decreased by \$221,900 or 47.78%. Last year there were larger than normal street maintenance projects and costs. This year's spending has been lowered to compensate for no longer paying for those projects.

Capital Outlay - The Capital Outlay budget increased by \$19,500. There was no Capital budget the previous fiscal year. The funds will be used to purchase an asphalt hot box, a storage cage, and a plasma cutter

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	303,314	246,468	246,821	266,024	317,578	283,833
Materials, Supplies & Services	296,497	383,882	262,034	464,400	507,800	242,500
Interfund Transactions	-	32,924	42,162	45,562	45,562	72,181
Capital Outlay	1,219	-	10,640	-	-	19,500
Expenditure Total:	601,031	663,274	561,657	775,986	870,940	618,014
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes and Revenues	601,031	663,274	561,657	775,986	870,940	618,014
Revenue Total:	601,031	663,274	561,657	775,986	870,940	618,014
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	5.50	4.50	3.50	3.50	3.50	4.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	5.50	4.50	3.50	3.50	3.50	4.00

Department 44100- Streets & Roads Detail

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	191,560	146,010	154,337	151,929	194,026	156,492
1211 Overtime	22,666	24,646	14,750	25,000	21,476	25,000
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	15,314	10,478	10,493	9,311	13,959	9,702
1311 Bonus	-	-	-	1,747	-	-
1511 FICA	128	-	-	-	-	-
1512 Medicare	2,846	2,369	2,341	-	3,017	-
1521 Retirement	25,074	22,840	22,838	24,089	31,736	27,057
1531 State Insurance Fund	-	-	-	1,963	-	2,046
1541 Health Insurance	40,839	35,840	37,721	47,196	49,052	57,915
1545 Dental Insurance	3,352	3,072	3,130	3,499	3,119	4,240
1548 Vision Insurance	712	582	573	374	571	428
1561 Long Term Disability	824	631	639	915	622	953
Total:	303,314	246,468	246,821	266,024	317,578	283,833
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2321 Travel & Training	1,881	1,138	1,306	3,000	1,130	3,000
2369 Meetings	-	17	26	200	-	200
2411 Office Expenses & Supplies	-	(50)	-	-	-	-
2431 Uniforms & Clothing	1,606	1,333	1,149	1,200	1,206	1,300
2513 Equipment Supplies & Maintenance	18,838	19,738	19,405	26,000	29,723	30,000
2610 Buildings & Ground Maintenance	-	-	-	2,000	26	2,000
4320 Engineering Services	-	2,747	-	-	-	-
4531 Professional/Technical Services	1,735	635	600	2,000	1,029	2,000
4811 Equipment Rental/Lease	3,187	-	4,492	4,000	8,784	10,000
5002 Misc. Services & Supplies	5,638	(27)	-	-	-	-
5110 Street Material	19,822	-	-	-	-	-
5121 Unimproved Road Maintenance	23,308	23,643	-	30,000	20,579	15,000
5122 Paved Road Maintenance	164,498	243,363	162,000	331,000	390,000	119,000
5721 Snow Removal	52,008	50,869	40,417	55,000	55,000	55,000
5731 Street Sweeping	3,976	3,850	7,231	10,000	324	5,000
6000 Bad Debt Expense	-	36,626	-	-	-	-
Total:	296,497	383,882	262,034	464,400	507,800	242,500
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7410 Equipment	1,219	-	10,640	-	-	19,500
Total:	1,219	0	10,640	-	-	19,500
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
9154 Transfer to Fleet Fund	-	32,924	42,162	45,562	45,562	72,181
Transfer to SID 2000-1 Fund	-	-	-	-	-	-
Transfer to Cap. Proj. Electric (Streetlights)	-	-	-	-	-	-
Transfer to Cap. Proj. Road Funds	-	-	-	-	-	-
Transfer to Road Debt Fund	-	-	-	-	-	-
Total:	0	32,924	42,162	45,562	45,562	72,181

Youth Council

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.



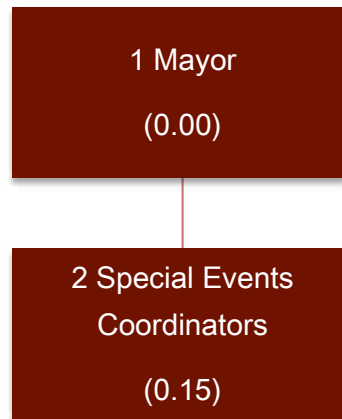
Youth Council Overview

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 City Council Chambers at City Hall.

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



Youth Council Staff Organization

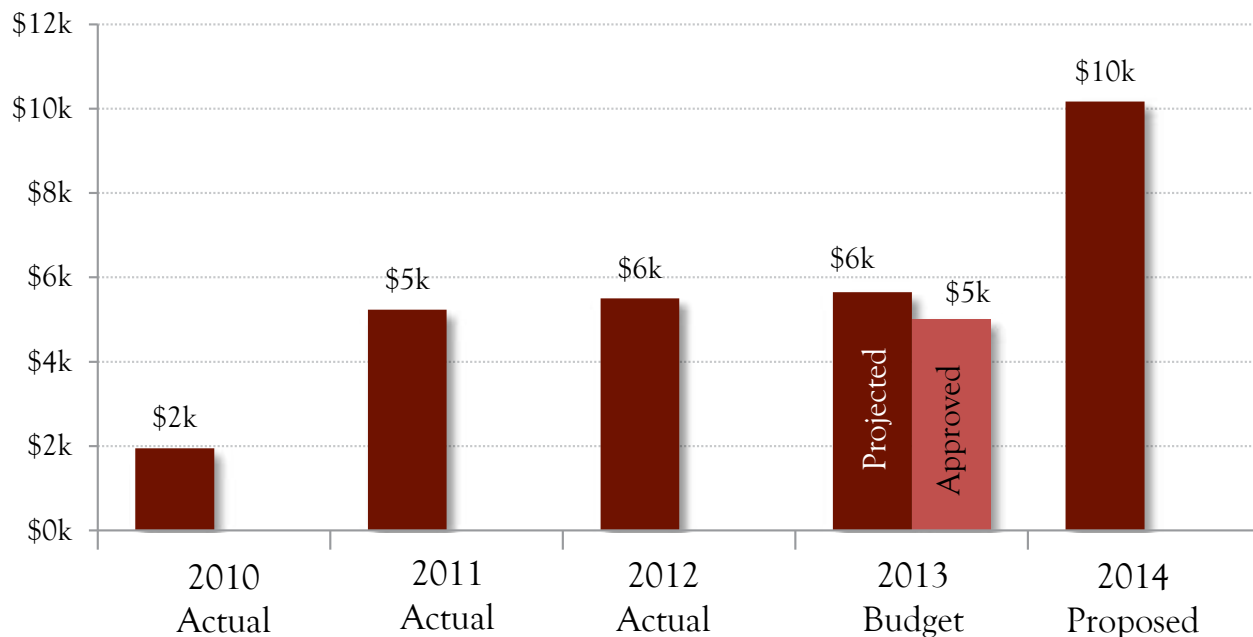


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Youth Council Personnel Changes

The positions of Special Events Coordinators were moved to this department with a total of 0.15 FTE added. The Special Events Coordinators are also split between the Senior Council and Community Events.

Youth Council Expenditure Trends



Youth Council

Summary of Budget Changes

FY 2014 Proposed compared to FY 2013 Approved

The total budget INCREASED by 103.42%.

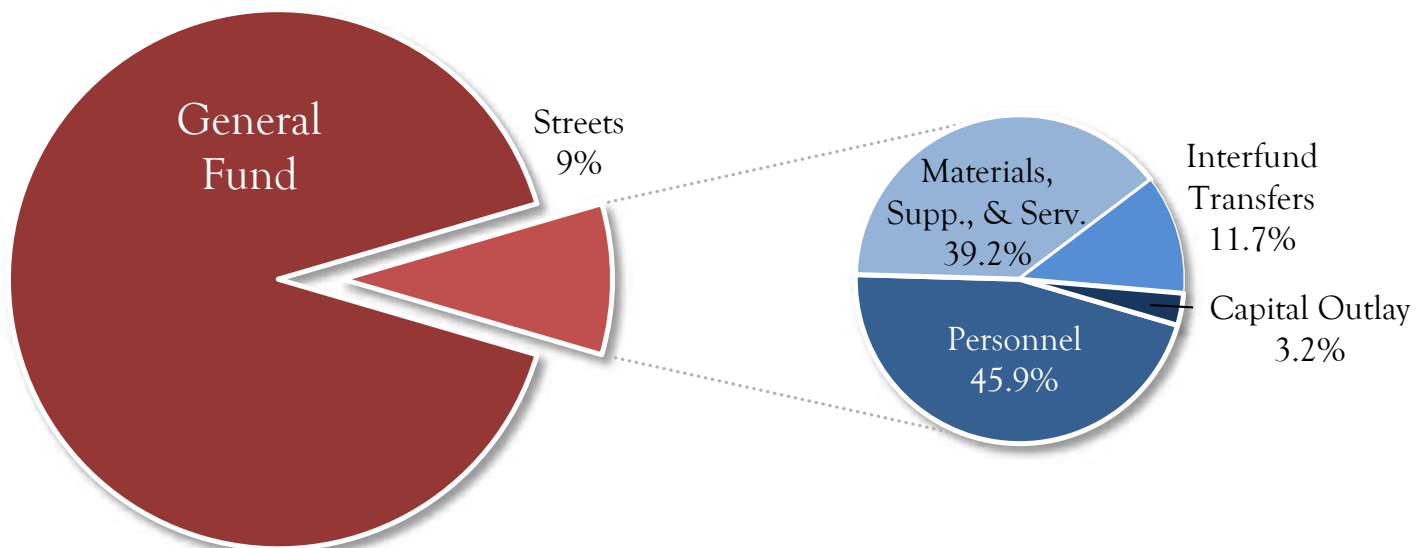
Personnel Services - The Personnel budget increased by \$5,171. There was no Personnel budget the previous fiscal year. Previously, events staff has overseen and helped the Youth Council, but the costs were attributed to the Events department. This year the events staff costs are now being assigned to the Youth Council.

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

Materials, Supplies & Services - There is no change in the Materials budget from the previous fiscal year.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services						5,171
Materials, Supplies & Services	1,952	5,235	5,500	5,000	5,648	5,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	1,952	5,235	5,500	5,000	5,648	10,171
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	1,952	5,235	5,500	5,000	5,648	10,171
Revenue Total:	1,952	5,235	5,500	5,000	5,648	10,171
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						0.10
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.10

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT						3,473
1112 Salaries - PT						
1211 Overtime						
1300 Employee Benefits						22
1511 FICA						
1521 Retirement						60
1531 Medicare						50
1541 Health Insurance						1,448
1545 Dental Insurance						106
1548 Vision Insurance						11
1561 Long Term Disability						2
1999 Reserve For Pay Adjustments						
Total:						5,171
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	1,952	5,235	5,500	5,000	5,648	5,000
6527 Grants/Cont.- Youth Council						
Total:	1,952	5,235	5,500	5,000	5,648	5,000
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						
Total:						

Section VIII

Special Revenue Funds

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Economic Development	165
Community Events	171



Special Revenue Funds Overview

Definition of Special Revenue Funds

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

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

Overview of Special Revenue Funds

The City has 9 Special Revenue Funds: Economic Development, Community Events, Transportation Impact Fee, Public Safety Impact Fee, Electric Impact Fee, Water Impact Fee, Stormwater Impact Fee, Sewer Impact Fee, and Parks Impact Fee. The first two funds, Economic Development and Community Events, are new special revenue funds which were previously part of the General Fund. The latter seven Special Revenue Funds are impact fee funds which are not included in this budget document. Impact fee funds are not included because impact fees are unstable revenue sources that are difficult to project. Therefore, revenues from impact fees are utilized when they are received, but are not budgeted because of their uncertainty from year to year.

The New Special Revenue Funds

The reason the City created the two new Special Revenue Funds, Economic Development and Community Events, is because citizens had concerns about the expenditures of these funds. In particular, citizens wanted to know exactly how much money the City was spending on events. However, it was difficult to obtain exact figures because event staff were paid from the pool of general revenues and also performed services for other departments. The new Special Revenue funds allow the City to know exactly how much money is being spent on these activities as well as the exact amount of subsidy from the General Fund needed for these activities to break-even.

Economic Development

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.

Department Overview

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 businesses in target industries.



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

Main Responsibilities

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 monthly business forums to help existing businesses network and receive valuable business training from keynote speakers.

Economic Development Strategies

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 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 years. 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 its incentive packages.



Economic Development Department Organization

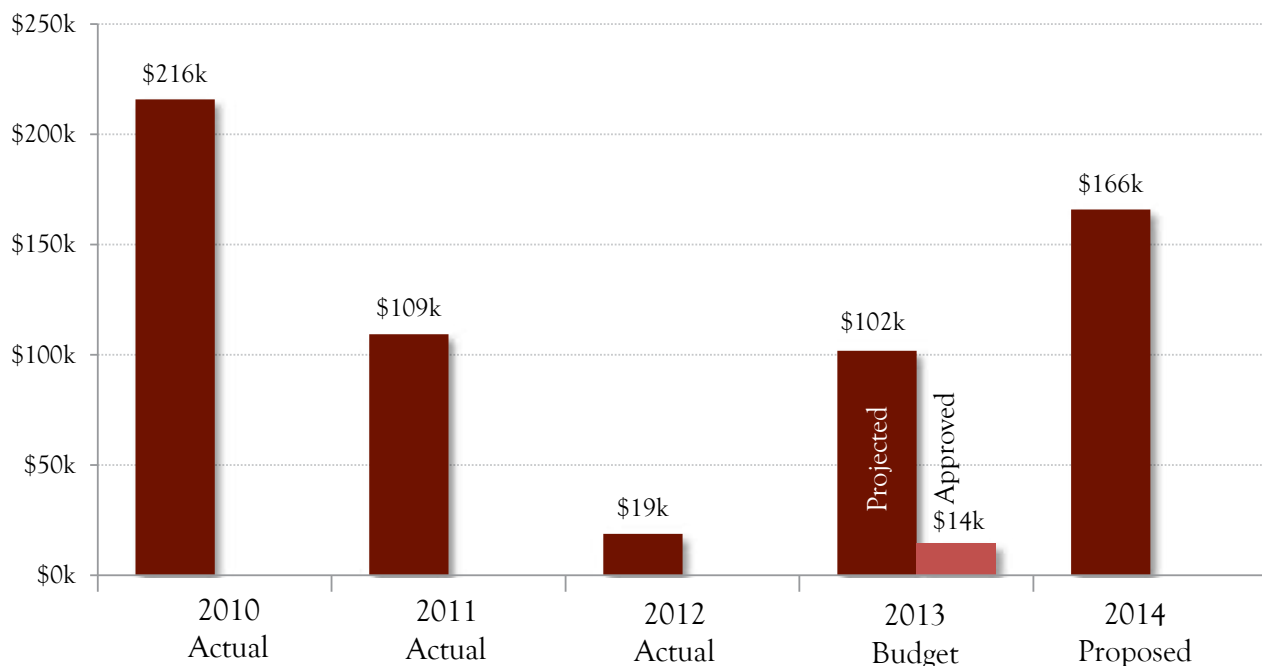


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Economic Development Department Personnel Changes

The position of Economic Development Director was created this fiscal year with a total of 0.65 FTE added. The position was created from the Management Analyst position, which is now split between the Senior Project Manager and Economic Development Director.

Economic Development Department Expenditure Trends



Economic Development

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget increased by 1,055% .

Important Note: The Economic Development Fund was previously part of the General Fund. It has been fundamentally altered by changing it to a Special Revenue Fund. Therefore, comparisons between the old and new funds are not entirely accurate, but are still important because the comparisons reveal how the fund has been altered.

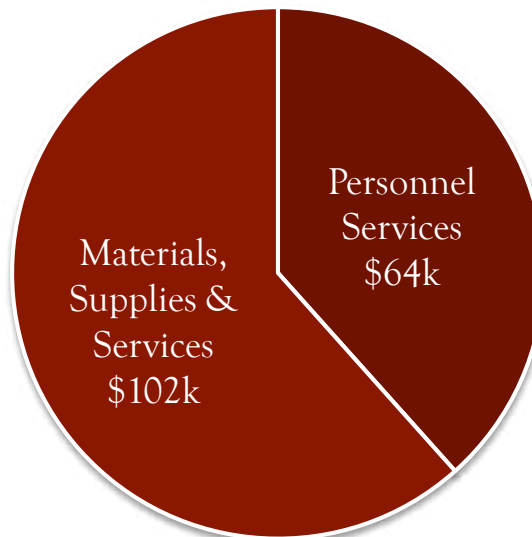
Personnel Services - The total Personnel budget increased by \$63,722. There was no Personnel budget in the previous fiscal year. Now, the position of Economic Development Director (.65 FTE) has been assigned to this fund.

Interfund Transactions - There are no Interfund Transactions proposed for this activity.

Materials, Supplies & Services - Total Materials budget increased \$87,875 or 611%. With the creation of the business incubator program, the rent for the building (which is paid for by the sale of the golf course building) is now assigned to this fund.

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

Department Expenditures by Category





Economic Development Summary as a New Special Revenue Fund (FY 2014)

Fund 60- Economic Development/Business Incubator Summary
Department- 0

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	-	-	-	-	-	63,721.52
Materials, Supplies & Services	-	-	-	72,000.00	72,000.00	102,250.00
Internal Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	-	-	-	72,000	72,000	165,972
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
60-00-37010-0000 Interest Earnings						
60-00-37020-0000 Sale of Assets (Building)				499,650	499,650	
60-00-38110-0000 Transfer In from General Fund						60,000
60-00-38151-0000 Transfer In from Water Fund						
60-00-38152-0000 Transfer In from Sewer Fund						
60-00-38153-0000 Transfer In from Electric Fund						
60-00-38155-0000 Transfer In from Gas Fund						
60-00-38159-0000 Transfer in from Storm Drain Fund						
60-00-39730-0000 General Contributions						
Revenue Total:	-	-	-	499,650	499,650	60,000
BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	\$ -	\$ -	\$ -	\$ 427,650	\$ 427,650	\$ (105,972)
Fund Balance (Deficit)- Beginning:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427,650
Fund Balance (Deficit)- Ending:	-	-	-	427,650	427,650	321,678
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						0.65
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Economic Development

Economic Development Details as a New Special Revenue Fund (FY 2014)

Fund 60- Economic Development/Business Incubator Department- 0

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries	-	-	-			42,654
1211 Overtime	-	-	-			
1242 Car Allowance	-	-	-			
1300 Employee Benefits	-	-	-			2,645
1511 FICA	-	-	-			
1311 Bonus	-	-	-			
1521 Retirement	-	-	-			7,375
1531 State Insurance Fund	-	-	-			
1531 Medicare	-	-	-			618
1541 Health Insurance	-	-	-			9,411
1545 Dental Insurance	-	-	-			689
1548 Vision Insurance	-	-	-			69
1561 Long Term Disability	-	-	-			260
1999 Reserve For Pay Adjustments	-	-	-			
Total:	-	-	-	-		63,722
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships						15,000
UVU Business Resource Center						5,000
Lehi Area Chamber of Commerce						2,000
EDC Utah Membership						800
UV Chamber of Commerce						100
Utah Alliance for Economic Dev.						350
NBIA						300
IEDC						
2321 Travel & Training						1,000
NBIA Conference						1,000
ICSC Conference						500
GOED						200
UV Chamber/Utah Alliance						1,000
2369 Meetings						
4320 Consulting Services						
4812 Building Rent				72,000	72,000	72,000
5780 Marketing Tools						
6522 Economic Development						1,000
Luncheon Hosting						1,000
Street Fairs						1,000
Golf Tournament/Economic Summit						
Total:	-	-	-	72,000	72,000	102,250
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						
Total:	-	-	-	-	-	-
<i>Debt Service</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
8111 Principal						
8121 Interest						
8151 Paying Agent Fee						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to General Fund						
Transfer to Other Fund						
Total:	-	-	-	-	-	-



Economic Development Summary as Part of the General Fund (FY 2010-FY 2013)

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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services						
Materials, Supplies & Services	215,825	109,395	18,770	14,375	101,783	-
Interfund Transactions						
Capital Outlay						
Expenditure Total:	215,825	109,395	18,770	14,375	101,783	-
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	215,825	109,395	18,770	14,375	101,783	-
Revenue Total:	215,825	109,395	18,770	14,375	101,783	-
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Economic Development Details as Part of the General Fund (FY 2010-FY 2013)

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 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>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues, Subscriptions, Memberships	5,650	7,747	8,300		28,615	
Lehi Area Chamber of Commerce				5,000		
EDC/Utah Membership				3,000		
UV Chamber of Commerce				700		
Utah Alliance for Economic Dev.				75		
NBIA						
IEDC						
2321 Travel & Training	8,953	5,711	2,826		1,028	
NBIA Conference						
ICSC Conference				1,500		
GOED				300		
UV Chamber/Utah Alliance				200		
2369 Meetings				400		
Marketing						
5780 Marketing Tools	192,541	91,785	5,500		56,325	
6522 Economic Development	8,681	4,152	2,143		15,815	
Luncheon Hosting				1,000		
Street Fairs				1,200		
Golf Tournament/Economic Summit				1,000		
Total:	215,825	109,395	18,770	14,375	101,783	-
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						
Total:						

Community Events

Mission

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

Pony Express Days

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. 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.



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

Other Pony Express Days Events

Other activities and events that run in conjunction with Pony Express Days are the annual 5k run, golf tournament, Camp Floyd events, softball tournament, bike rides, pancake breakfast, charity quilt show & silent auction, family fun night, talent showcase, helicopter rides, movie in the park and the Pony Express Trail field trip. The popular country music star Tracy Lawrence headlined at the concert and firework show in 2010, Clint Black in 2011, and Chris Cagle in 2012 and 2013.

Rodeo

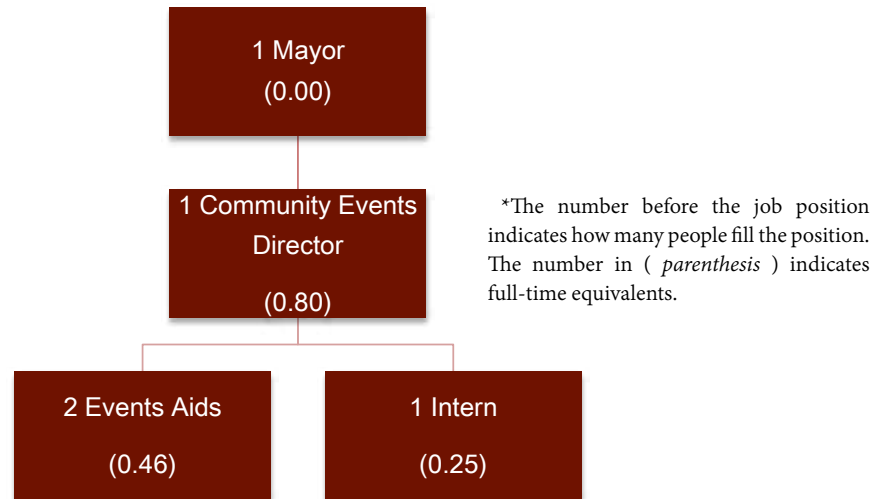
This year Eagle Mountain City put on their 3rd annual PRCA Pony Express Days Rodeo. The PRCA is an organization whose members compete in its rodeo circuit system throughout North America, and now Eagle Mountain City.

Other City Events

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.



Economic Development Department Organization

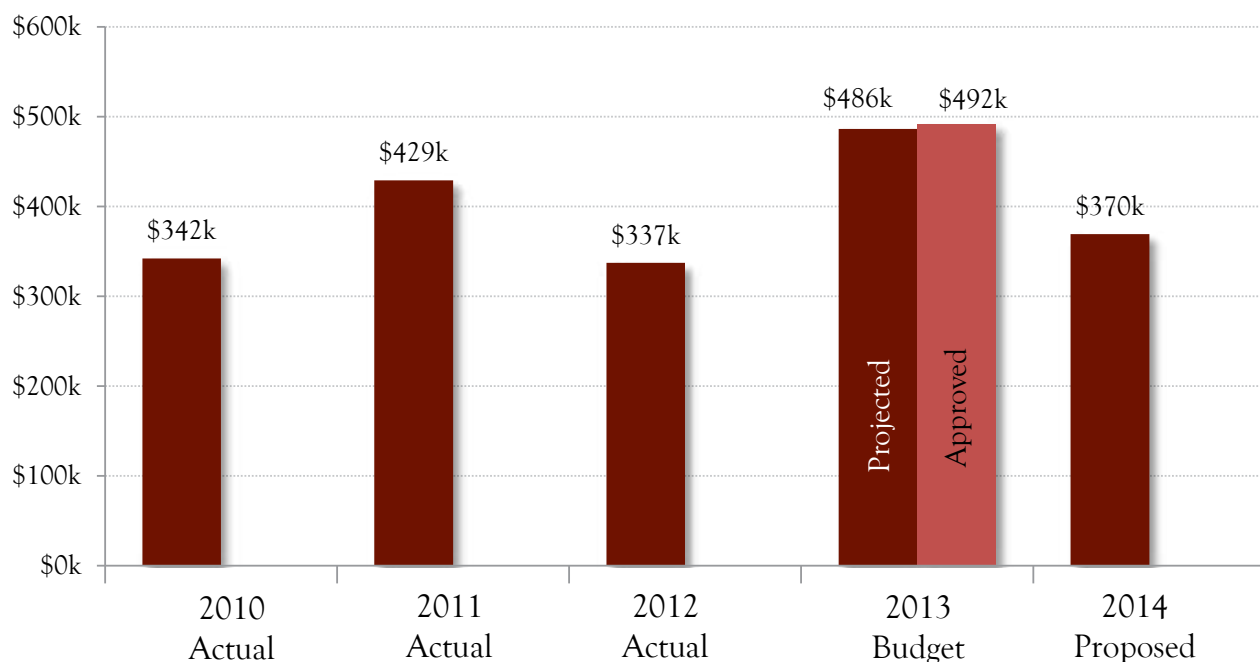


Community
Events

Economic Development Department Personnel Changes

Community Events was restructured this year to report directly to the Mayor. The positions of Community Events Director, Intern, and Events Aids were created this year with a total of 1.51 FTE added. Event staff is also divided between the Youth Council and Senior Council.

Economic Development Department Expenditure Trends



Community Events

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget DECREASED by 24.82%.

Important Note: The Community Events Fund was previously part of the General Fund. It has been fundamentally altered by changing it to a Special Revenue Fund. Therefore, comparisons between the old and new funds are not entirely accurate, but are still important because the comparisons reveal how the fund has been altered.

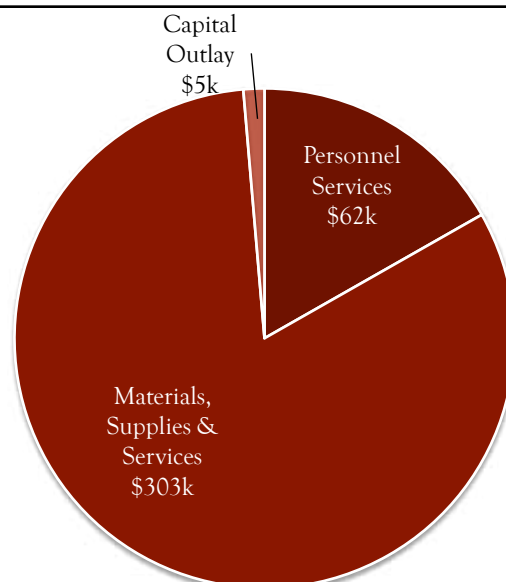
Personnel Services - The total Personnel budget decreased by \$75,295 or 54.86%. The decrease is the result of leaving vacated positions unfilled.

Interfund Transactions - There are no Interfund Transactions proposed for this activity.

Materials, Supplies & Services - Total Materials budget decreased by \$46,554 or 13.33%. The decreased spending is a direct result of a City Council mandate to spend less on Pony Express Days.

Capital Outlay - The Capital budget for this activity increased by \$5,000. There was no Capital budget for this activity in the previous fiscal year. The funds will be used to pay for a parade float for City royalty.

Department Expenditures by Category





Community Events Summary

as a New Special Revenue Fund (FY 2014)

Fund 61- Community Events Department - 0

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	-	-	-	-	-	61,961
Materials, Supplies & Services	-	-	-	-	-	302,565
Interfund Transactions						5,000
Capital Outlay						
Expenditure Total:	-	-	-	-	-	369,526
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
34610 - Pony Express Days Sponsorships						5,500
34611 - Pony Express Days Revenue (General)						
34623 - Pancake Breakfast Revenue						500
XXXX - Pancake Breakfast Sponsorship						1,000
XXXX - Carnival Sponsorship						1,000
34624 - Carnival Wristbands						10,000
34627 - Carnival Vendor Booth						7,000
34628 - Carnival Food Vendor Booth						2,100
34626 - Parade						950
XXXX - Parade Sponsorship						2,000
34621 - Concert Tickets						28,000
34629 - Concert Sponsorships						30,000
34625 - Dutch Oven Cook-Off Revenue						140
XXXX - Dutch Oven Cook-Off Sponsorship						500
XXXX - Subdivision Softball Sponsorship						500
XXXX - Subdivision Softball Revenue						300
XXXX - Geocache Sponsorship						500
XXXX - Family Fun Night Sponsorships						8,500
XXXX - Movie in the Park Sponsorships						3,000
XXXX - Marketing Sponsorships						8,000
34613 - Rodeo Sponsorships						90,000
34614 - Rodeo Tickets						40,000
XXXX - Rodeo/Derby Food Vendor Revenue						2,500
34620 - Mutton Busting						500
34622 - Calf Scramble						750
XXXX - Miss Rodeo Pageant Rev.						250
34616 - Miss Rodeo Pageant Sponsorships						1,500
34617 - Demolition Derby Tickets						18,500
34618 - Demolition Derby Sponsorships						12,000
34615 - Miss Eagle Mountain Pageant Sponsorships						2,000
XXXX - Miss Eagle Mountain Pageant Rev.						900
34655 - Exceptional Kids Club Revenue						1,000
XXXX - Exceptional Kids Club Sponsorship						1,000
XXXX - 4H Program Grants						5,000
XXXX - Community Leisure Programs						5,000
34650 - Special Event Permit						275
38110 - Transfer in From General Fund						80,000
Revenue Total:	-	-	-	-	-	370,665
BALANCE	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:						\$ 1,139
Fund Balance (Deficit)- Beginning:						\$ -
Fund Balance (Deficit)- Ending:	-	-	-	-	-	1,139
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time						0.80
Part-time/Seasonal						0.25
FTE Total:	0.00	0.00	0.00	0.00	0.00	1.05

Community Events

Community Events Details as a New Special Revenue Fund (FY 2014)

Fund 61- Community Events Department - 0

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries FT						42,608
1112 Salaries PT						10,356
1211 Overtime						
1300 Employee Benefits						2,113
1311 Bonus						
1511 FICA						87
1512 Medicare						695
1521 Retirement						5,894
1541 Health Insurance						-
1545 Dental Insurance						-
1548 Vision Insurance						-
1561 Long Term Disability						208
Total:	-	-	-	-	-	61,961
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues and Subscriptions						3,000
2321 Travel and Training						4,000
Professional and Technical Services						
5855 Exceptional Kids						200
5856 Special Events Projects (INACTIVATE)						-
Easter Egg Hunt						3,000
Deck the Halls						600
Beat the Heat Bonanza						2,400
Movie in the Park						1,500
Mud Run						4,400
Golf Tournament						775
Trick or Treat Village						425
Turkey Trot						1,000
Santa on Fire Truck						1,400
Princess Tea Party						50
Princess Academy						100
Creepy Crawley						50
Miscellaneous Events						5,000
5858 Pony Express Days (General)						1,500
5859 Miss Eagle Mountain						8,000
5860 PE Days Rodeo						139,000
5861 PE Days Miss PED Rodeo Pageant						1,500
5862 PE Days Pass-Through						
5863 PE Days Concert						40,500
5864 PE Days Demolition Derby						27,000
5865 PE Days Marketing						30,000
PE Days Parade						3,800
PE Days Pancake Breakfast						1,050
PE Days Carnival						3,000
PE Days Carnival Vendor Booth						5,425
PE Days Dutch Oven Cook-Off						200
PE Days Hershey Track Meet						500
PE Days Family Fun Night						3,550
PE Days Geocache						140
PE Days Movie in the Park						4,500
PE Days Fireworks						5,000
5870 Community Leisure (CHANGE NUMBER)						
Total:	-	-	-	-	-	302,565
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						5,000
Total:		-	-	-	-	5,000



Community Events Summary

as Part of the General Fund (FY 2010-FY 2013)

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

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	-	781	8,211	165,075	137,255	-
Materials, Supplies & Services	342,231	428,338	329,091	326,450	349,119	-
Interfund Transactions						-
Capital Outlay						-
Expenditure Total:	342,231	429,118	337,302	491,525	486,374	-
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	342,231	429,118	337,302	491,525	486,374	-
Revenue Total:	342,231	429,118	337,302	491,525	486,374	-
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	-	2.50	2.00	2.00	-
Part-time/Seasonal	-	-	0.50	1.25	1.25	-
FTE Total:	1.00	0.00	3.00	3.25	3.25	0.00

Community Events Details

as Part of the General Fund (FY 2010-FY 2013)

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries FT		735	7,628	89,715	79,786	
1112 Salaries PT				24,066	32,916	
1211 Overtime					591	
1300 Employee Benefits				5,500	5,697	
1311 Bonus		46				
1511 FICA			473	1,492	2,264	
1512 Medicare			111	349	1,630	
1521 Retirement				14,230	10,489	
1541 Health Insurance				26,969	3,170	
1545 Dental Insurance				2,000	362	
1548 Vision Insurance				214	121	
1561 Long Term Disability				540	230	
Total:	-	781	8,211	165,075	137,255	-
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2121 Dues and Subscriptions				200		
2321 Travel and Training				3,550	3,550	
5855 Exceptional Kids					197	
5856 Special Events Projects (INACTIVATE)		7,190	17,071	18,200	25,049	
5858 Pony Express Days (INACTIVATE)	180,746	207,623	125,152	65,500	65,500	
5859 Miss Eagle Mountain	6,591	7,107	5,970	5,500	8,439	
5860 PE Days Rodeo	154,083	205,610	186,422	140,000	140,000	
5861 Miss PED Rodeo Pageant	810	1,938	1,337	1,500		
5862 PE Days Pass-Through		(1,130)	(6,861)		14,384	
5863 PE Days Concert				45,000	45,000	
5864 PE Days Demolition Derby				26,000	26,000	
5865 PE Days Marketing				21,000	21,000	
5870 Community Leisure (CHANGE NUMBER)						
Total:	342,231	428,338	329,091	326,450	349,119	-
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay			1,249			
Total:	-	-	1,249	-	-	-



Enterprise Funds

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Enterprise Funds

Enterprise Fund Overview

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 six enterprise funds which include: Electric, Gas, Sewer, Solid Waste, Storm Water, and Water.

The primary sources of revenue for these funds are user fees, connection fees, and in-house construction revenue. 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.

Enterprise Fund Service Levels

The City is committed to improve the level of services that it provides to its residents. In 2003, 2005, 2007, 2011, and 2013 the City commissioned surveys to assess resident satisfaction with regards to City services. The 2003, 2007, 2011, 2013 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 7 Likert scale, with 1 being very dissatisfied, 4 being neutral, and 7 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 5.55, drinking water service at 4.60, sewer service at 4.61, electric utility service at 4.19, and natural gas utility service at 4.16. 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.



Summary of Major Changes

Overview

Total expenditures (including transfers) for all Enterprise funds decreased about 7% from \$17.2 million in FY 2013 Approved to \$16.1 million in FY 2014. The decrease is largely the result of a reduction in administrative charges transferred to the General Fund.

Administrative Charges

To offset the cost to residents of increased property taxes from joining UFA, the City has lowered utility rates. Lower utility rates were accompanied by a projected decrease in revenues which required the City to cut utility expenses. The City reduced utility expenses by cutting administrative charges to the General Fund almost in half from about \$2 million to \$1 million.

Utility Billing

Utility billing is the department that handles utility bill distribution, utility fee collection, and utility customer service. The services it provides are all for the utility/Enterprise funds rather than the General Fund. Therefore, the costs associated with utility billing were more applicable to the Enterprise Funds and so have been moved there. Utility Billing expenditures are now accounted for by allocating the utility billing costs between all the Enterprise funds according to percentage rates determined by the finance department.

GIS Technician

The GIS technician performs services for all the Enterprise Funds. Previously, the position was paid for as part of the Planning department and the Enterprise Funds paid a transfer to the General Fund for the GIS Technician's services. Now, the costs for the position have been allocated between all the Enterprise Funds.

City Vehicles

This fiscal year there is an increased need to replace Enterprise Fund vehicles. The City is also purchasing a pump truck and a dump truck. Therefore, there is an associated increase in transfers to the Fleet Fund which handles all vehicle replacement and purchases.

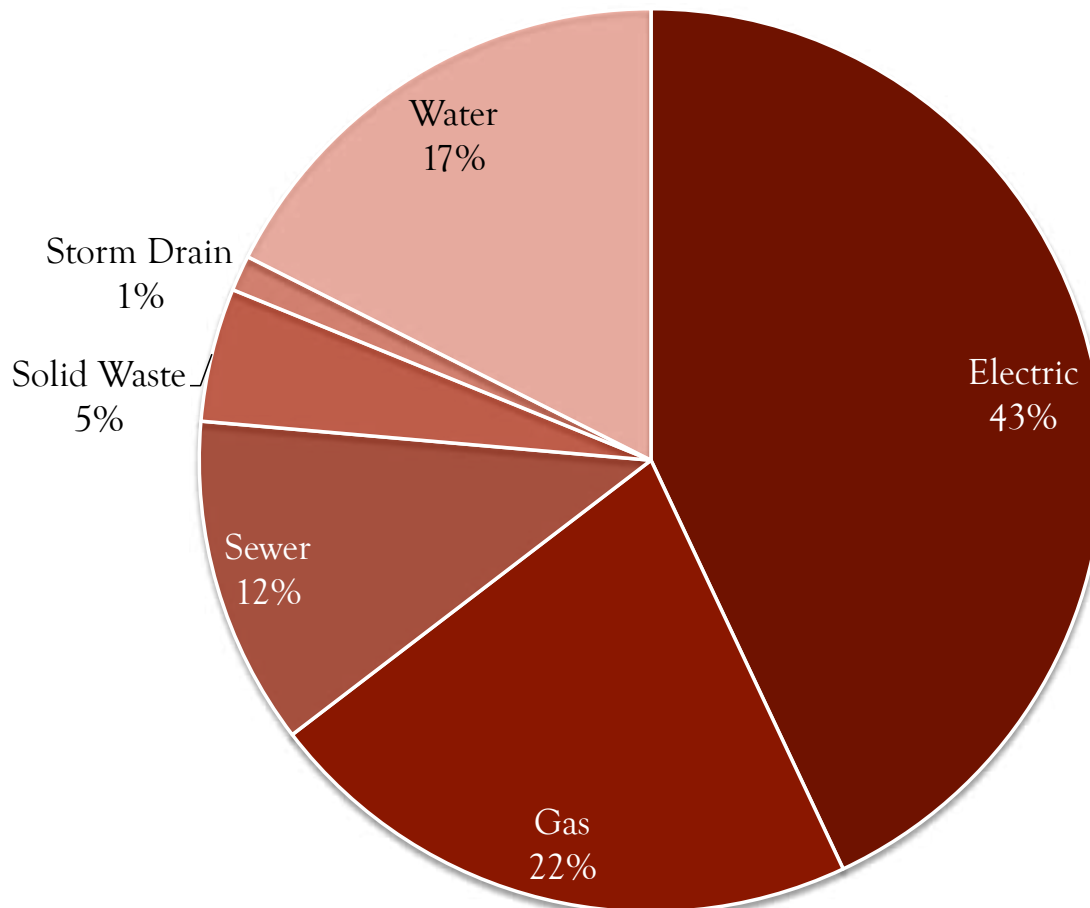
Enterprise Fund Summary

Revenues- Enterprise Funds Year-Over-Year

Revenues	Actual 2010	Actual 2011	Actual 2012	Approved 2013	Projected 2013	Proposed 2014
Electric	\$7,759,316	\$7,322,277	\$7,869,465	\$8,123,000	\$9,151,978	\$8,765,000
Gas	\$4,918,691	\$4,940,335	\$5,033,290	\$4,788,000	\$5,231,266	\$4,401,000
Sewer	\$3,249,509	\$2,561,966	\$2,945,217	\$2,520,000	\$2,513,517	\$2,400,000
Solid Waste	\$690,881	\$948,106	\$974,011	\$1,010,000	\$983,322	\$975,000
Storm Drain		\$207,033	\$215,800	\$187,200	\$219,358	\$260,000
Water	\$3,156,208	\$2,763,022	\$3,324,928	\$4,031,241	\$4,107,963	\$3,578,500
Totals	\$19,774,605	\$18,742,739	\$20,362,711	\$20,659,441	\$22,207,403	\$20,379,500

*Figures do include interfund transfers.

Revenues- Enterprise Funds FY 2014



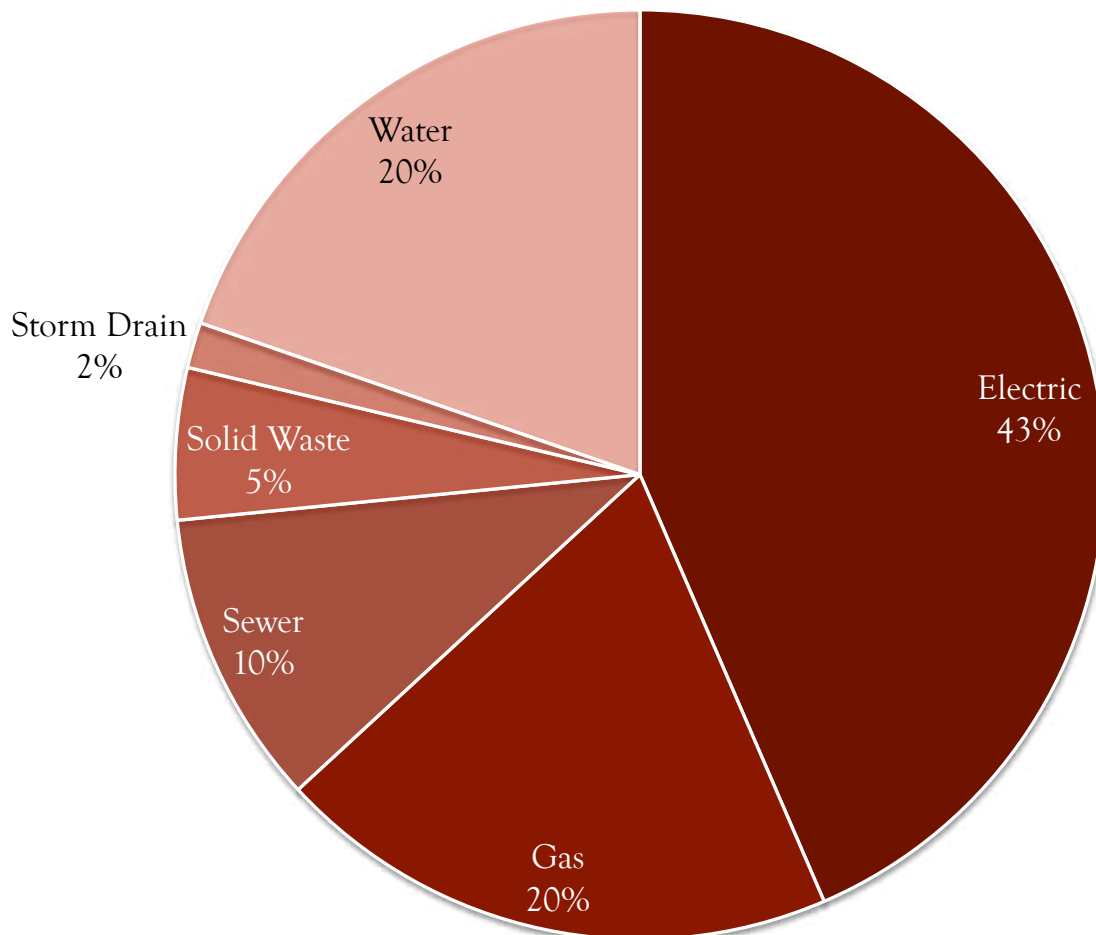


Expenses- Enterprise Funds Year-Over-Year

Expenses	Actual 2010	Actual 2011	Actual 2012	Approved 2013	Projected 2013	Proposed 2014
Electric	\$6,453,685	\$5,742,079	\$5,388,020	\$6,518,641	\$7,207,381	\$6,916,761
Gas	\$3,911,427	\$3,059,579	\$3,337,586	\$3,719,409	\$3,321,131	\$3,119,056
Sewer	\$1,599,330	\$1,922,051	\$2,219,556	\$2,217,815	\$2,122,057	\$1,634,662
Solid Waste	\$663,636	\$859,093	\$895,136	\$1,075,000	\$1,074,000	\$838,500
Storm Drain		\$158,011	\$156,251	\$171,011	\$177,503	\$252,047
Water	\$1,271,347	\$1,870,006	\$3,765,253	\$3,537,759	\$5,521,460	\$3,131,998
Totals	\$13,899,425	\$13,610,818	\$15,761,802	\$17,239,634	\$19,423,532	\$15,893,025

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

Expenses- Enterprise Funds FY 2014



Electric

Mission

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

Department 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 North Service Area System of the City. The South Service Area System is supplied with 2 power circuits. Both systems serve a total of 5,700 homes.



Providing electricity to Eagle Mountain City

Employee Duties

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.

Electricity Source

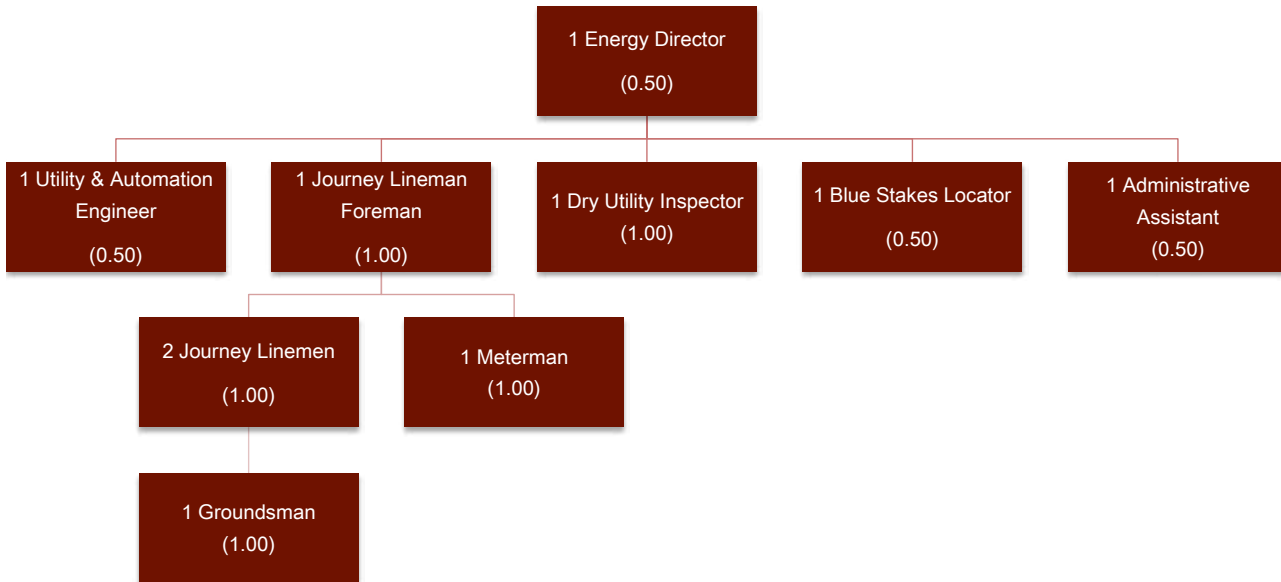
Eagle Mountain City has a 138kV line which taps into Rocky Mountain Power, which is a regulated electric utility with service territory throughout Utah, Wyoming, and southeastern Idaho. The 138kV line takes power to the electrical substation, which is a subsidiary station of electricity distribution,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

Maintaining Infrastructure

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.



Electric Department Organization



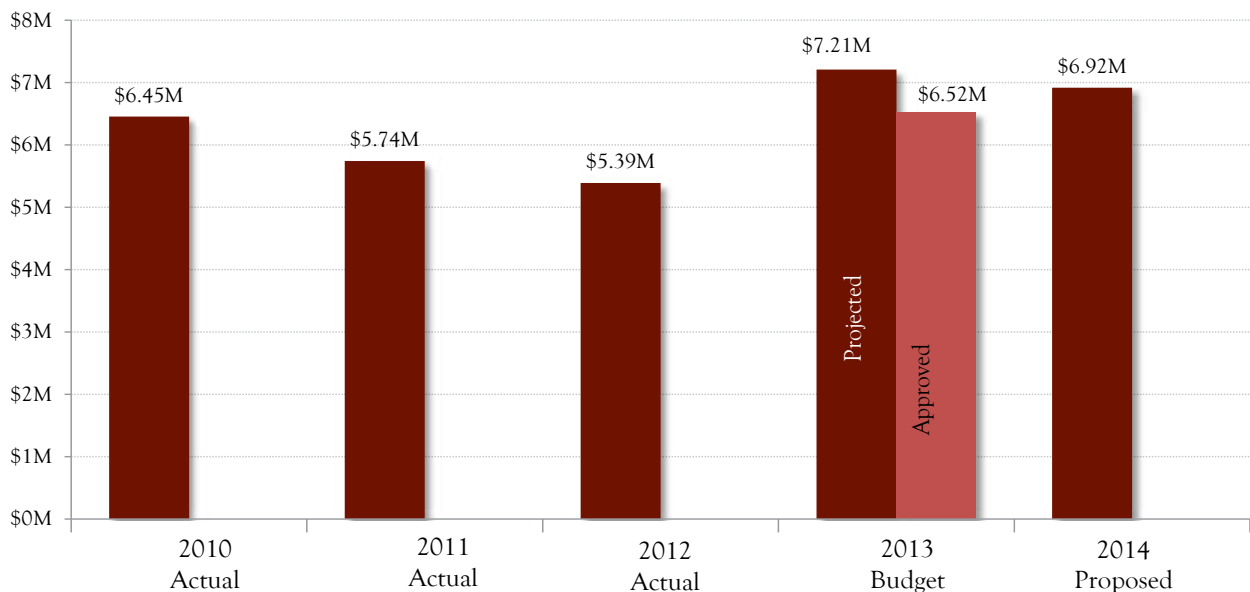
Electric

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

Electric Department Personnel Changes

The position of Groundsman was created this fiscal year with a total of 1.00 FTE added.

Electric Department Expenditure Trends



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

Electric

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget INCREASED by 6.11% .

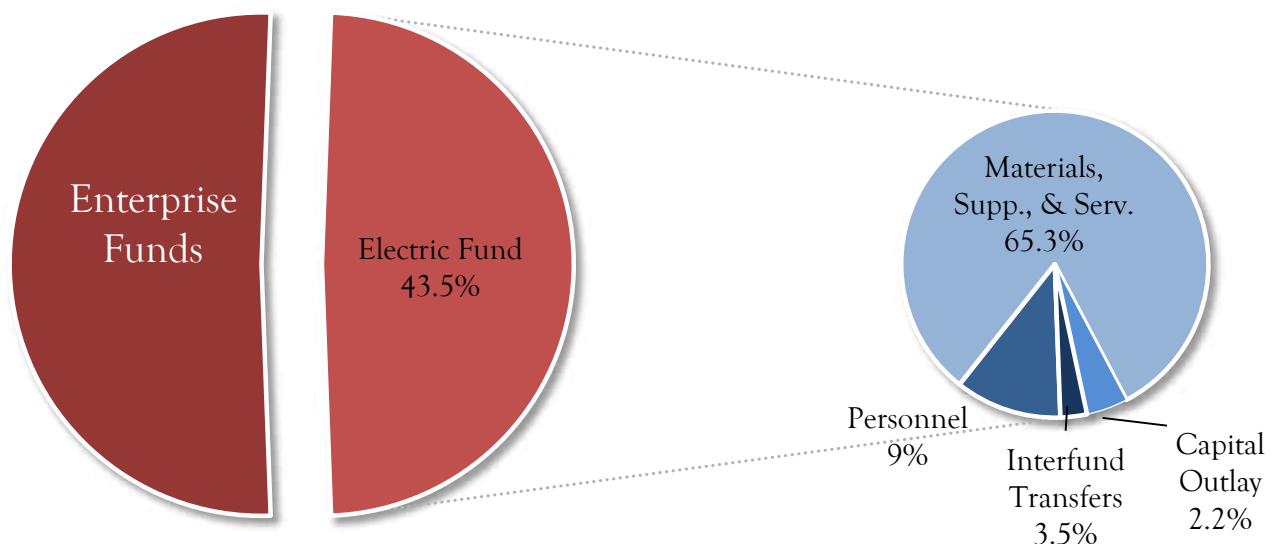
Personnel Services - The total Personnel budget increased by \$176,514 or 29.37%. This is due in part because the Electric Fund now pays a portion of Utility Billing personnel costs. There are also new employees in the department to handle the increased workload from in-house construction. The increased revenues from in-house construction has allowed for the hiring of these employees. Finally, the Electric Fund now pays for a portion of the GIS Technician's salary.

Materials, Supplies & Services - Total Materials budget increased \$664,222 or 13.3%. The increased costs are due primarily from increased electricity costs from the City electricity supplier. Additionally, in-house construction supplies and equipment have increased due to the increased demand. Again, the increased revenues from in-house construction has allowed for the increased costs of construction materials.

Interfund Transactions - The Interfund Transactions budget decreased by \$373,311 or 55.35%. Administrative overhead charges paid to the General Fund have decreased significantly to allow for lower utility rates. The reduction occurred because of the revenue restructuring the City implemented after joining UFA. Also, the City is implementing a city vehicle replacement schedule.

Capital Outlay - The Capital budget decreased by \$69,305 or 26.46%. There is a reduced need for new equipment this fiscal year.

Department Expenditures Compared to Enterprise Fund Expenditures





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

EXPENDITURES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services		501,684	570,687	555,225	601,087	656,666	777,601
Materials, Supplies & Services		4,581,602	4,563,973	4,117,792	4,981,150	5,412,243	5,645,372
Interfund Transactions		1,345,700	607,299	695,678	674,500	674,500	301,188
Debt Service*		1,283,291	1,328,702	1,083,259	1,596,000	1,596,000	1,730,267
Capital Outlay		24,700	120	19,325	261,905	463,972	192,600
Expenditure Total:		7,736,976	7,070,781	6,471,279	8,114,641	8,803,381	8,647,028
REVENUES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
53-00-34010-0000 In-house Construction		119,354	53,368	377,969	100,000	779,219	250,000
53-00-34805-0000 South Bond Equity Buy In							
53-00-34806-0000 North Bond Equity Buy In							
53-00-34825-0000 Future Facilities Fee SSA							
53-00-34845-0000 Future Facilities Fee NSA							
53-00-34890-0000 Reimbursement Miscellaneous		7,850	9,551	2,140			
53-00-35300-0000 Utility Billing- Electric		5,958,425	6,388,570	6,500,689	6,900,000	7,275,000	8,000,000
53-00-35320-0000 Damages to Services-Electric			8,564	1,570			
53-00-35360-0000 Meter Fee - Electric		6,023	2,676				
53-00-35365-0000 Fiber Boots - Direct Comm.			17,950	17,850	23,000	70,640	25,000
53-00-35370-0000 Connection Fees		330,069	133,009	130,747	125,000	124,502	125,000
53-00-35375-0000 Temporary Power Connection		45,150	16,200	26,250	15,000	32,760	20,000
53-00-35385-0000 Service Calls		53,564	2,444	32,204	25,000	857	
53-00-35999-0000 YEC Audit Adjustment & Accrual		6,293	74,618	94,055			
53-00-36020-0000 Late/Delinquent Fees Penalties							
53-00-37010-0000 Interest Earnings		22,050	23,360	32,230	15,000	15,000	15,000
53-00-37020-0000 Sale of Assets			1,710				
53-00-38113-0000 Transfer from Pwr Impact Fee Fund			220,000				
53-00-38151-0000 Transfer From Water Fund		211,735	140,000	140,000	280,000	224,000	280,000
53-00-38152-0000 Transfer From Sewer Fund		82,000	25,000	100,000	50,000	40,000	50,000
53-00-39710-0000 Transfer From Gas Fund					590,000	590,000	
53-00-39710-0000 Contributions- From Developer		916,804	205,257	413,763			
- Bond Proceeds- Capitalized Interest							
- Bond Proceeds- Construction							
Revenue Total:		7,759,316	7,322,277	7,869,465	8,123,000	9,151,978	8,765,000
BALANCE SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		224,210	(220,677)	41,996	8,359	348,596	117,972
Fund Balance (Deficit)- Beginning:		3,140,639	3,364,849	3,144,172	3,186,169	3,186,169	3,534,765
Fund Balance (Deficit)- Ending:		3,364,849	3,144,172	3,186,169	3,194,528	3,534,765	3,652,737
PERSONNEL SUMMARY (FTE)		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected							
Appointed							
Full-time					6.50	6.75	8.99
Part-time/Seasonal							
FTE Total:		4.70	0.75	0.00	6.50	6.75	8.99

Debt service is paid directly from this fund, but is accounted for separately in the "Debt" section of the budget.

Electric

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

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
53-45-53000-1111 Salaries - FT	340,851	380,036	382,613	383,044	447,250	429,053
1112 Salaries - PT					5,340	88,468
1211 Overtime	17,827	11,779	8,558	25,000	13,714	25,000
1300 Employee Benefits	22,623	24,144	24,048	23,749	25,704	26,601
1311 Bonus				-		-
1511 FICA	242				1,159	1,433
1512 Medicare	4,850	5,506	5,457	5,554	6,079	7,504
1521 Retirement	41,496	55,843	76,936	60,919	63,351	74,183
1531 Worker's Compensation	6,668	5,831	6,223	6,114	5,741	6,114
1541 Health Insurance	59,704	78,234	75,561	87,649	79,919	108,447
1545 Dental Insurance	4,903	6,417	6,308	6,499	5,433	7,880
1548 Vision Insurance	1,037	1,241	1,258	695	1,279	801
1561 Long Term Liability	1,483	1,657	1,676	1,864	1,696	2,117
Total:	501,684	570,687	588,639	601,087	656,666	777,601
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships	204	550			128	
2211 Public Notices						
2321 Travel & Training	3,045	3,721	2,159	7,500	5,426	8,375
2368 Sustainability Committee		11,625	5,901	2,000		2,000
2369 Meetings	219	271	448	500	322	575
2411 Office Expenses & Supplies	25		17		381	
2431 Uniforms & Clothing	2,060	2,456	1,941	2,400	2,321	2,500
2513 Equipment Supplies & Maintenance	21,570	11,148	21,114	25,000	13,427	27,000
2515 SCADA			4,646	2,000	1,790	6,500
2521 Equipment Fuel & Maintenance	70		918	1,000	1,172	2,000
2610 Buildings & Ground Maintenance	2,707	643	3,347	2,000	21	3,000
3111 Utilities		273				
4121 Attorney Fees						20,125
4211 Computer Network & Data Process	387	261	2,633			
4271 Itron Support						2,672
4320 Engineering Services	53,596	38,266	20,529	35,000	540,538	35,000
4350 In-house Construction Materials & Supplies	86,743	35,071	163,466	49,000	90,403	125,000
4351 In-house Construction Rental	30,000			1,000	13,840	10,000
4391 Blue Staking	3,714	4,131	1,938	3,000	1,720	3,000
4521 Collection Fees			6,299	8,500	1,445	8,500
4531 Professional/Technical Services	33,728	9,663	32,692	21,250	17,834	21,250
4541 Utility Bill Printing & Mailing						16,875
4811 Equipment Rental/Lease		1,000	3,200	1,000		1,000
5002 Misc. Services & Supplies	108	(384)				
5141 Streetlight Repair	15,511	12,367	10,292	25,000	13,887	25,000
5321 Meters-Electric	33,827	10,908	23,325	20,000	35,848	100,000
5323 Service Calls - Materials & Supplies	42,719	24,881	34,645	19,000		19,000
5325 Service Calls - Rentals				1,000		1,000
5331 Residential Connections (Materials & Supplies)	118,630	36,787	40,784	50,000	26,742	50,000
5335 Commercial Connections (Materials & Supplies)	9,905			60,000		60,000
5630 UMPA Purchase For Resale- Electricity	4,062,389	4,266,341	4,603,109	4,570,000	4,570,000	4,000,000
5650 UAMPS Fees	59,010	40,105	38,037	75,000	75,000	35,000
5670 Horsebutte Purchase for Resale						1,060,000
6000 Bad Debt Expense	1,437	53,890				
Total:	4,581,602	4,563,973	5,021,441	4,981,150	5,412,243	5,645,372
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7211 Building & Building Improvements						
7111 Land and Rights of Way						
7319 Capital Improvement Projects						
7410 Equipment		120		5,000		32,600
7411 Office Equipment						
7412 Computer Equipment						10,000
7415 System Equipment	24,700			256,905	463,972	
7421 Vehicles						150,000
Total:	24,700	120	-	261,905	463,972	192,600
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
53-45-53000-9113 Transfer to Power Impact Fee Fund						
53-45-53000-9145 Transfer to Gas/Elec. Capital Projects Fund						
53-45-53000-9900 Loss on sale of Capital Asset						
53-61-48000-9110 Administrative Charge	396,000	545,000	632,000	610,000	610,000	218,701
53-61-48000-9154 Transfer to Fleet Fund	34,700	62,299	63,678	64,500	64,500	82,487
53-61-48000-9175 Transfer to Gas & Electric Bond Fund	900,000					
53-61-48150-9110 Interfund Transfer for PED	15,000					
Total:	1,345,700	607,299	695,678	674,500	674,500	301,188



Enterprise Funds

Gas

Mission

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

Natural Gas Source

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.



Providing cost effective and reliable service to Eagle Mountain City

Main Responsibilities

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.

Natural Gas Transmission

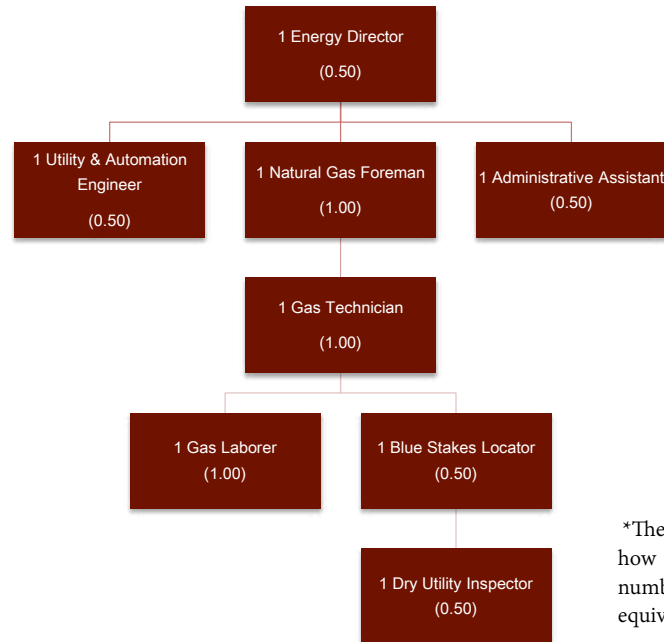
Eagle Mountain City taps into the Kern River Transmission line and funnels gas from the master meter through to the initial regulator station. In the first regulator station, gas pressure is dropped significantly from about 1200 pounds per square inch (psi), then 520 psi, and finally to 200 psi. Before 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 regulator that reduces it down to 4 ounces per square inch.

Employee Duties

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.



Gas Department Organization



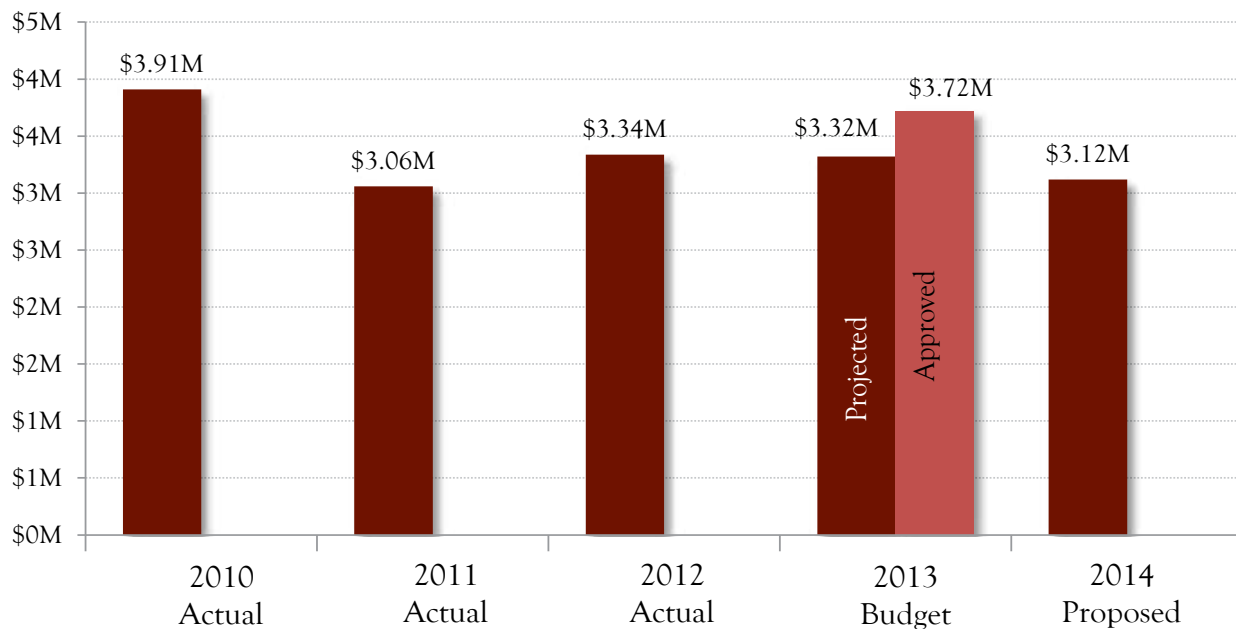
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Gas

Gas Department Personnel Changes

The position of Gas Laborer was created this fiscal year with a total of 1.00 FTE added. The Gas Laborer position was added to handle the increased workload with in-house construction.

Gas Department Expenditure Trends



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

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget DECREASED by 16.14%.

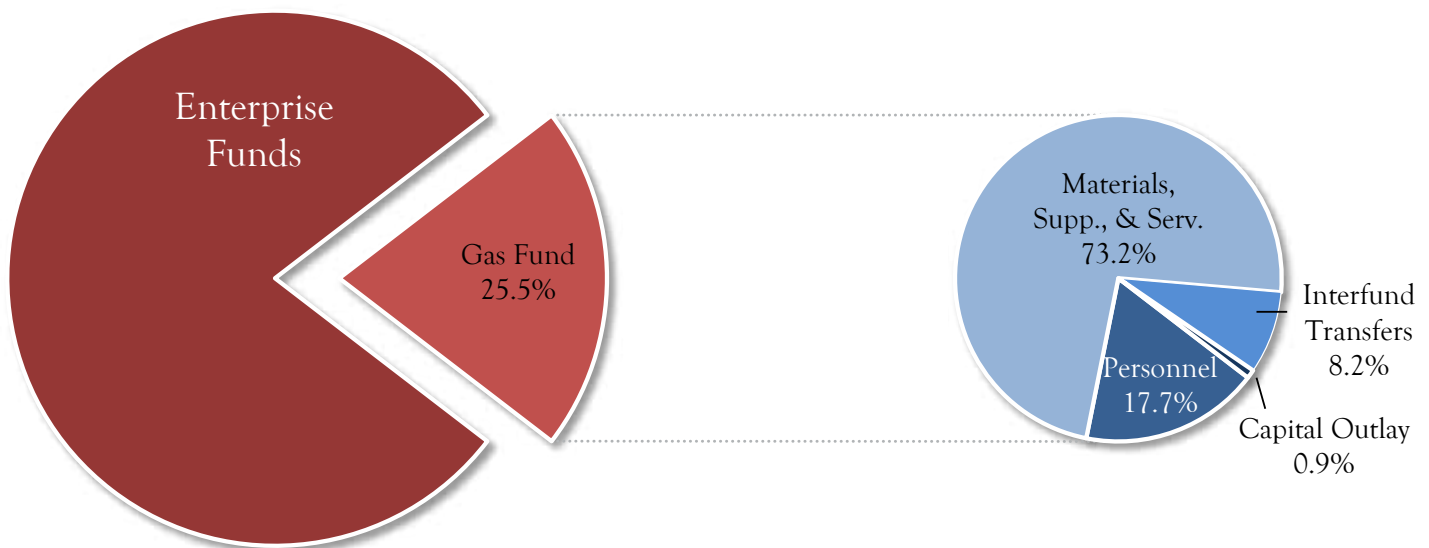
Personnel Services - The total Personnel budget increased by \$164,463 or 42.34%. This is due in part because the Gas Fund now pays a portion of Utility Billing personnel costs. There are also new employees in the department to handle the increased workload from in-house construction. The increased revenues from in-house construction has allowed for the hiring of these employees. Finally, the Gas Fund now pays for a portion of the GIS Technician's salary.

Materials, Supplies & Services - Total Materials budget increased \$53,614 or 2.4%. The increase is due primarily because attorney fees are now budgeted in this fund and in-house construction costs have gone up. Again, the increased revenues from in-house construction has allowed for the increased costs of construction materials.

Interfund Transactions - The Interfund Transactions budget decreased by \$845,430 or 76.81%. First, last year there was a transfer to the electric fund that is not occurring again this year. Second, administrative overhead charges paid to the General Fund have decreased significantly to allow for lower utility rates. The reduction occurred because of the revenue restructuring the City implemented after joining UFA. Third, the city is implementing a City vehicle replacement schedule.

Capital Outlay - The Capital budget increased by \$27,000. There was no Capital budget the previous fiscal year. The funds will be used to purchase a forklift and trailer.

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 55- Natural Gas Utility Summary
Department 55000

EXPENDITURES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services		361,967	437,599	315,988	388,475	453,068	552,939
Materials, Supplies & Services		2,288,810	2,110,530	2,704,727	2,230,250	1,767,379	2,283,864
Interfund Transactions		1,260,650	511,450	556,918	1,100,684	1,100,684	255,254
Debt Service		139,463	137,727	177,363	1,064,000	1,064,000	931,700
Capital Outlay		-	-	-	-	-	27,000
Expenditure Total:		4,050,890	3,197,306	3,514,949	4,783,409	4,385,131	4,050,756
REVENUES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
55-00-34010-0000	In-house Construction	32,787	6,002	57,547		280,830	
55-00-34311-0000	NR SAA Assessments Collected			970	1,500	450	1,000
55-00-34890-0000	Reimbursement- Miscellaneous						
55-00-35385-0000	Service Calls	6,265	7,429	716	1,500		
53-00-35500-0000	Utility Billing- Gas	4,328,187	4,634,165	4,721,570	4,650,000	4,659,686	4,105,000
55-00-35520-0000	Damage to Services- Gas		1,094	8,819			
55-00-35560-0000	Meter Fee - Natural Gas	17,408	14,943	11,931		3,732	
55-00-35570-0000	Connection Fees	353,543	137,471	190,529	125,000	281,343	250,000
55-00-35575-0000	Temporary Gas Connection	2,500					
55-00-35999-0000	YEC Audit Adjustments & Accrual	25,464	42,836				
55-00-37010-0000	Interest Earnings	12,368	9,527	32,164	10,000	76	45,000
55-00-37011-0000	Interest Earnings - NR SAA		17,633	9,043		5,149	
55-00-37020-0000	Sale of Assets		4,470				
55-00-39710-0000	Contributions- From Developer	140,169	64,767				
Revenue Total:		4,918,691	4,940,335	5,033,290	4,788,000	5,231,266	4,401,000
BALANCE SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		867,800	1,551,135	895,761	4,591	846,135	350,244
Fund Balance (Deficit)- Beginning:		3,211,459	4,079,259	5,630,394	6,526,155	6,526,155	7,372,290
Fund Balance (Deficit)- Ending:		4,079,259	5,630,394	6,526,155	6,530,746	7,372,290	7,722,534
PERSONNEL SUMMARY (FTE)		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected							
Appointed							
Full-time		4.75	5.50	4.50	4.50	4.75	6.99
Part-time/Seasonal							
FTE Total:		4.75	5.50	4.50	4.50	4.75	6.99

Debt service is paid directly from this fund, but is accounted for separately in the "Debt" section of the budget.

Gas

Fund 55- Natural Gas Utility Detail Department 55000

Personnel Services		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
55-45-55000-1111	Salaries - FT	247,976	287,381	289,091	248,351	295,969	357,518
1112	Salaries - PT						16,162
1211	Overtime	9,751	10,554	12,255	10,000	13,845	10,000
1242	Car Allowance				-		-
1300	Employee Benefits	11,578	16,182	14,441	15,398	19,183	22,166
1511	FICA	176			-		262
1512	Medicare	3,491	4,183	4,225	3,601	4,394	5,418
1521	Retirement	34,354	45,578	31,035	39,435	47,525	49,313
1531	Worker's Compensation	4,497	4,535	4,840	4,755	4,465	4,755
1541	Health Insurance	44,653	61,926	64,349	60,680	61,224	79,489
1545	Dental Insurance	3,629	5,017	4,989	4,499	4,190	5,774
1548	Vision Insurance	763	968	985	481	982	587
1561	Long Term Disability	1,098	1,274	1,292	1,275	1,293	1,494
Total:		361,967	437,599	427,504	388,475	453,068	552,939
Materials, Supplies, Services		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
55-45-55000-2121	Dues, Subscriptions, Memberships		820	779		1,592	
2211	Public Notices						
2321	Travel & Training	329	1,455	7,934	5,000	778	5,875
2369	Meetings	108	628	352	500	355	575
2411	Office Expenses & Supplies		52				
2431	Uniforms & Clothing	1,687	1,590	1,885	1,500	2,090	2,500
2513	Equipment Supplies & Maintenance	12,633	10,935	27,156	8,000	7,622	10,000
2515	SCADA			1,119	2,500	1,905	6,500
2521	Vehicle Fuel & Maintenance	11		133	1,000	1,604	2,000
2610	Buildings & Ground Maintenance	1,771	572	1,118	1,500		1,500
3111	Utilities						
4121	Attorney Fees		3,270	2,658			20,125
4211	Computer Network & Data Process						
4271	Itron Support						2,664
4320	Engineering Services	13,500		2,760	15,000		
4350	In-House Construction (Materials & Supplies)		811	19,236	14,000	9,599	15,000
4351	In-House Construction (Rentals)				1,000	5,039	10,000
4391	Blue Staking		2,977	1,510	1,500	750	1,500
4521	Collection Fees			4,920	7,000	982	7,000
4531	Professional/Technical Services	7,745	13,621	31,249	26,250	62,253	26,250
4541	Utility Bill Printing & Mailing						16,875
4550	Cap. Facil./Impact/Econ. Study		1,183				
5002	Misc. Services & Supplies	734	315	5,763	500		500
5321	Meters-Gas	62,480	107,073	83,441	90,000	40,818	100,000
5331	Connnection Services	119,209	28,765	66,371	50,000	83,335	50,000
5333	Service Call-Gas	10	7,895	512	5,000		5,000
5620	Purchase For Resale- Gas	2,066,787	1,873,064	2,021,957	2,000,000	1,548,656	2,000,000
6000	Bad Debt Expense	1,808	55,504	34,014			
Total:		2,288,810	2,110,530	2,314,865	2,230,250	1,767,379	2,283,864
Capital Outlay		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
55-45-55000-7111	Land and Rights of Way						
7211	Building & Building Improvements						
7319	Capital Improvement Projects						
7410	Equipment						24,000
7412	Computer Equipment						3,000
Total:		-	-	-	-	-	27,000
Interfund Transactions		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 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	397,000	501,000	543,000	494,000	494,000	218,609
	Transfer to Electric Fund				590,000	590,000	
55-61-48000-9154	Transfer to Fleet Fund	3,650	10,450	13,918	16,684	16,684	36,645
55-61-48000-9175	Transfer to Gas & Electric Bond Fund	845,000					
Total:		1,260,650	511,450	556,918	1,100,684	1,100,684	255,254



Enterprise Funds

Sewer

Mission

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

Department Overview

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



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

Sewer System Maintenance

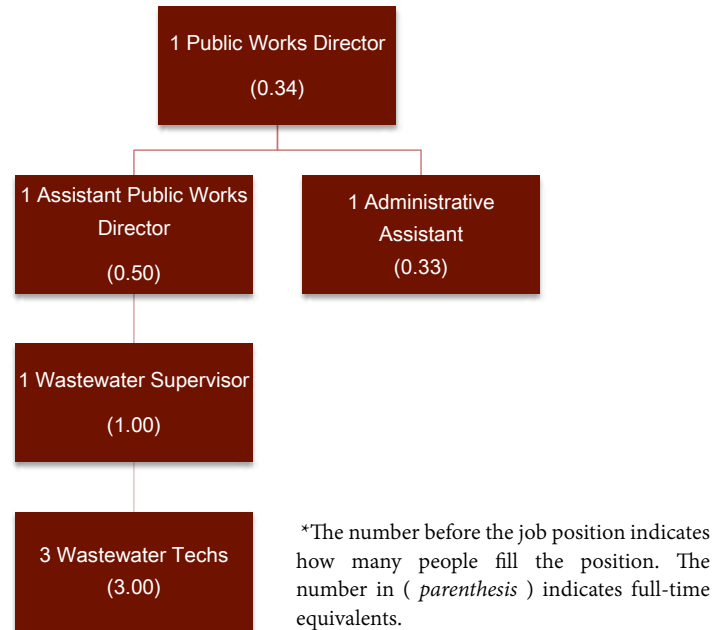
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer collection system. Personnel are in charge of repairing line breaks and fixing service problems. In addition, the treatment plant operates on a 24 hour, 7 days a week basis with operators 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.

Lift Stations

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



Sewer Department Organization

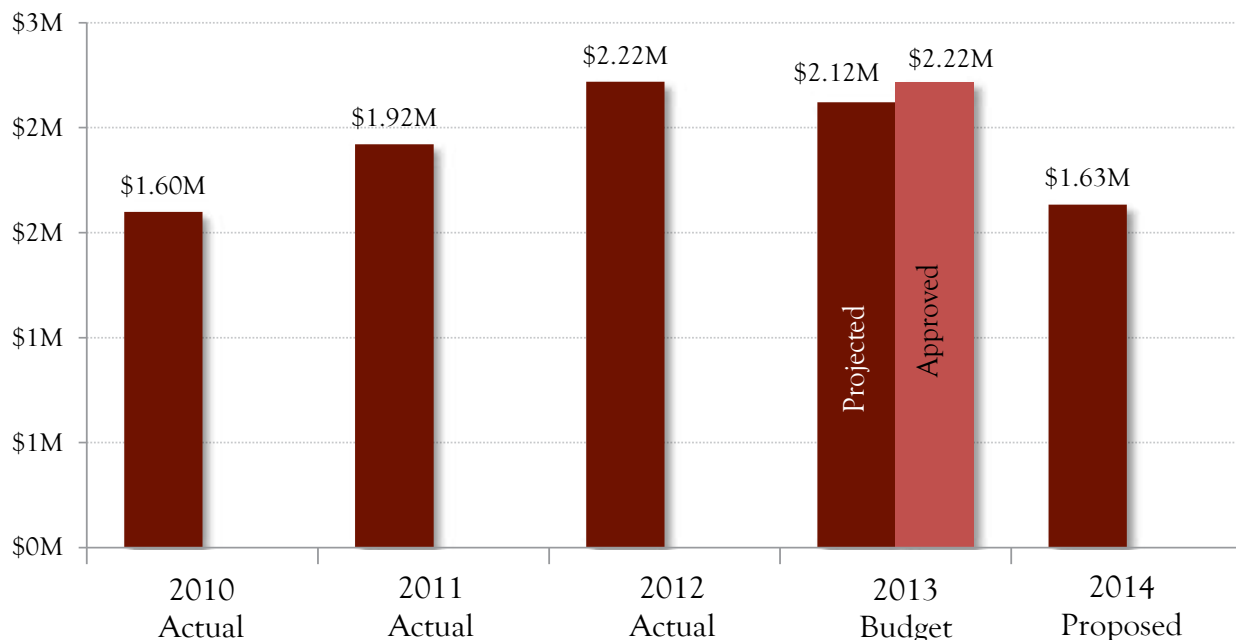


Sewer Department Personnel Changes

No personnel changes were made this fiscal year.

Sewer

Sewer Department Expenditure Trends



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

Sewer

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget DECREASED by 26.29% .

Personnel Services - The total Personnel budget increased by \$51,559 or 13.4%. This is because the Sewer Fund now pays a portion of Utility Billing personnel costs as well as a portion of the GIS Technician's salary.

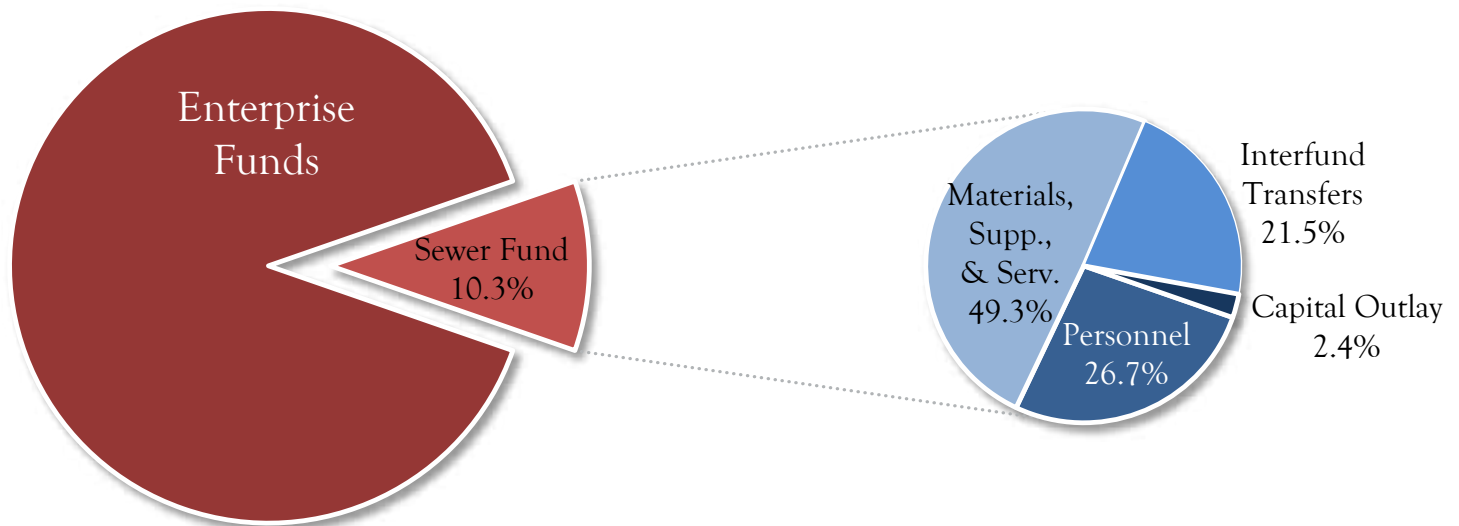
Interfund Transactions - The Interfund Transactions budget decreased by \$668,357 or 65.51%. The change occurred primarily because the debt service for sewer infrastructure is now paid directly out of the Sewer Fund rather than a transfer to a debt service fund. Also, the City is implementing a City vehicle replacement schedule.

Materials, Supplies & Services - Total Materials budget increased slightly by \$3,645 or 0.45%. There were various slight increases and decreases in this category, but the main increase resulted from increased fees for the Timpanogos Special Service District (TSSD) sewer connection.

Capital Outlay - The Capital budget increased by \$30,000 or 300%. The funds will be used to replace a pump at a lift station.

Sewer

Department Expenditures Compared to Enterprise Fund Expenditures





**Fund 52- Sewer Utility
Department 52000**

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	353,526	397,321	375,597	384,773	389,415	436,333
Materials, Supplies & Services	575,354	787,754	754,619	802,800	712,401	806,445
Interfund Transactions	666,150	736,976	1,088,094	1,020,241	1,020,241	351,885
Debt Service	473,850	517,620	14,729	-	-	596,170
Capital Outlay	4,301	-	1,246	10,000	-	40,000
Expenditure Total:	2,073,180	2,439,671	2,234,286	2,217,815	2,122,057	2,230,833
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-00-33105-0000 STAGG Grant						
52-00-34802-0000 Bond Equity Buy In						
52-00-34805-0000 Bond Equity Buy In						
52-00-34820-0000 Property Buy In						
52-00-34825-0000 Future Facilities SSA						
52-00-34870-5000 Collection Line						
52-00-34890-0000 Reimbursement - Misc.		15				
52-00-35200-0000 Utility Billing- Sewer	2,166,218	2,376,046	2,444,460	2,500,000	2,486,717	2,375,000
52-00-35270-0000 Connection Fees	29,700	17,751	13,700	10,000	16,800	15,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	23,901	18,258				
52-00-37010-0000 Interest Earnings	11,417	12,947	8,900	10,000	10,000	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund		80,000				
52-00-38148-0000 Xfr from Water Cap Project Fund						
52-00-38151-0000 Transfer from Water Fund						
52-00-39710-0000 Contributions- From Developer	1,018,273	56,949	478,157			
- DEQ Loan						
Revenue Total:	3,249,509	2,561,966	2,945,217	2,520,000	2,513,517	2,400,000
BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	1,176,329	(436,631)	23,265	302,185	391,459	169,167
Fund Balance (Deficit)- Beginning:	280,581	1,456,910	1,020,279	1,043,544	1,043,544	1,435,003
Fund Balance (Deficit)- Ending:	1,456,910	1,020,279	1,043,544	1,345,729	1,435,003	1,604,171
PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time	4.00			5.17	5.41	5.41
Part-time/Seasonal						
FTE Total:	3.00	0.00	0.00	5.17	5.41	5.41

Debt service is paid directly from this fund, but is accounted for separately in the "Debt" section of the budget.

Sewer

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-45-52000-1111 Salaries - FT	235,096	257,082	248,699	234,109	249,523	256,568
1112 Salaries - PT						6,465
1211 Overtime	8,866	5,903	4,081	15,000	3,317	15,000
1242 Car Allowance	63	1,944	1,949		1,938	
1300 Employee Benefits	12,856	11,843	14,687	14,515	16,225	15,907
1311 Bonus						
1511 FICA	164					105
1512 Medicare	3,252	3,687	3,502	3,395	3,536	3,814
1521 Retirement	31,477	46,005	26,433	37,136	37,906	43,893
1531 Worker's Compensation	3,986	3,887	4,149	4,076	3,827	4,076
1541 Health Insurance	51,870	60,005	65,276	69,715	66,905	82,674
1545 Dental Insurance	3,988	4,894	4,851	5,169	4,333	6,035
1548 Vision Insurance	891	955	949	553	954	610
1561 Long Term Disability	1,017	1,117	1,022	1,106	952	1,186
1999 Reserve For Pay Adjustments						
Total:	353,526	397,321	375,597	384,773	389,415	436,333

Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-45-52000-2121 Dues, Subscriptions, Memberships	165	592	684	850	1,080	1,050
2211 Public Notices						
2321 Travel & Training	6,805	5,515	5,746	6,900	2,550	7,250
2369 Meetings	475	113	317	200	0	530
2411 Office Expenses & Supplies						
2421 Postage						
2431 Uniforms & Clothing	1,781	1,510	1,798	1,600	2,046	1,640
2513 Equipment Supplies & Maintenance	19,876	57,104	43,596	80,000	24,509	60,100
2515 SCADA Maintenance	8,663	2,033	2,869	5,000	1,790	6,500
2521 Vehicle Fuel					5	
2610 Buildings & Ground Maintenance	503	1,275	1,445	10,000		2,000
3111 Utilities						
4121 Attorney Fees						20,125
4211 Computer Network & Data Process						
4320 Engineering Services						
4393 Lab Work	28,306	30,567	30,972	40,000	27,516	40,000
4521 Collection Fees			3,535	5,000	724	5,000
4531 Professional/Technical Services	32,023	640	34,159	26,250	25,173	25,000
4541 Utility Bill Printing & Mailing						6,750
4550 Capital Facility Impact Study and Economic Analysis						
4581 TSSD Services	415,203	625,149	622,032	625,000	625,000	630,000
4811 Equipment Rental			4,178		1,744	500
5001 Misc. Expenses			3,085		264	
5002 Misc. Services & Supplies	14,780	169	203			
5721 Chemicals/Fertilizer	45,544	34,028		2,000		
6000 Bad Debt Expense	1,230	29,059				
Total:	575,354	787,754	754,619	802,800	712,401	806,445

Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-45-52000-7000 Capital Outlay						
7211 Building & Building Improvements				10,000	8,800	
7319 Improvements Other Than Building						
7410 Equipment			1,246			40,000
7412 Computer Equipment	4,301					
7421 Vehicles						
Total:	4,301	-	1,246	10,000		40,000

Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-61-48000-9076 Transfer to DEQ Bond Fund	144,650	169,820				
52-61-48000-9110 Administration Charge	436,500	521,400	418,000	396,000	396,000	229,712
52-61-48000-9153 Transfer to Electric Fund	82,000	25,000	100,000	50,000	50,000	50,000
52-61-48000-9154 Transfer to Fleet Fund	3,000	20,756	20,086	24,233	24,233	72,173
52-61-48000-9158 Transfer to Sewer Cap. Proj. Fund	-					
52-61-48000-9176 Transfer to Water & Sewer Bond Fund	-		550,008	550,008	550,008	
Transfer to WstWater Impact Fee Fund	-					
Total:	666,150	736,976	1,088,094	1,020,241	1,020,241	351,885



Enterprise Funds

Solid Waste

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.

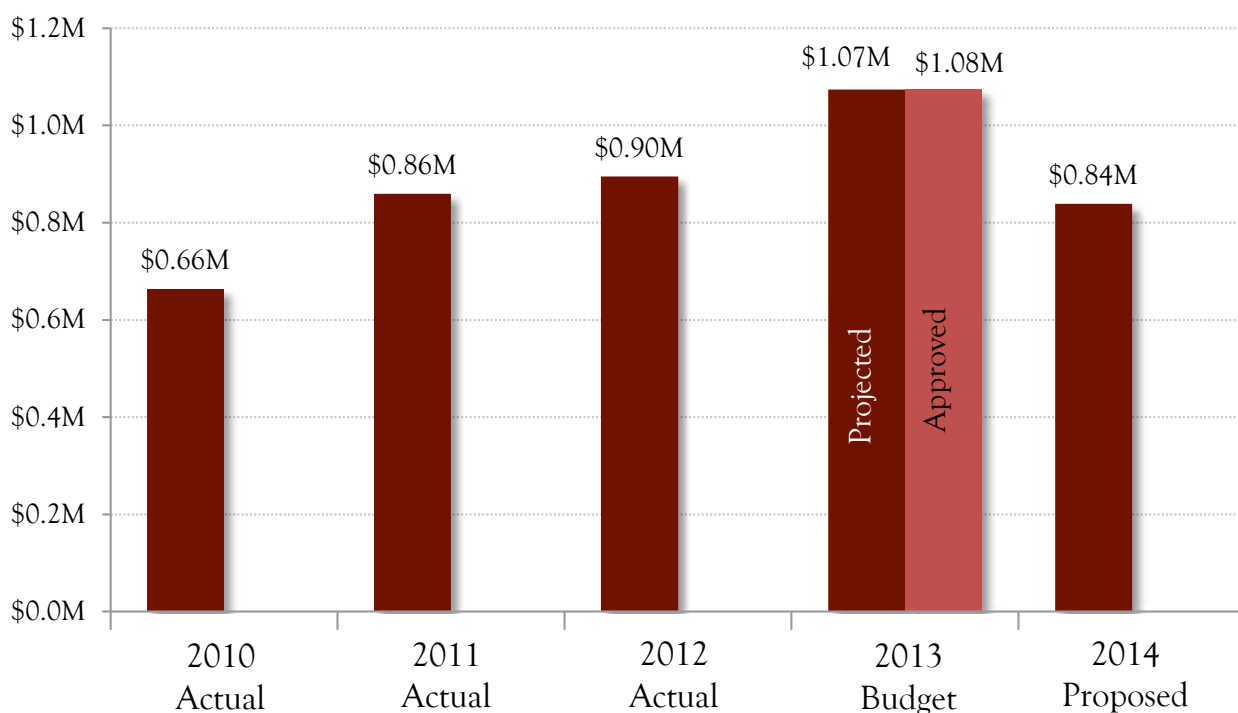
City Contract with Ace Disposal

The ACE contract required the City to be both a billing and collecting agent (a slight administration fee was included as a cost recovery measure). Therefore, there is some marginal billing and collection work performed by the City's Utility Billing division. ACE provides all other services, including recycling, managing customer service issues and delivering new and additional garbage cans. ACE also provides two recycling bins (one for the NSA and SSA) and a total of 6 dumpsters located throughout the City for springtime cleanup.



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

Solid Waste Expenditure Trends





Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget DECREASED by 22% .

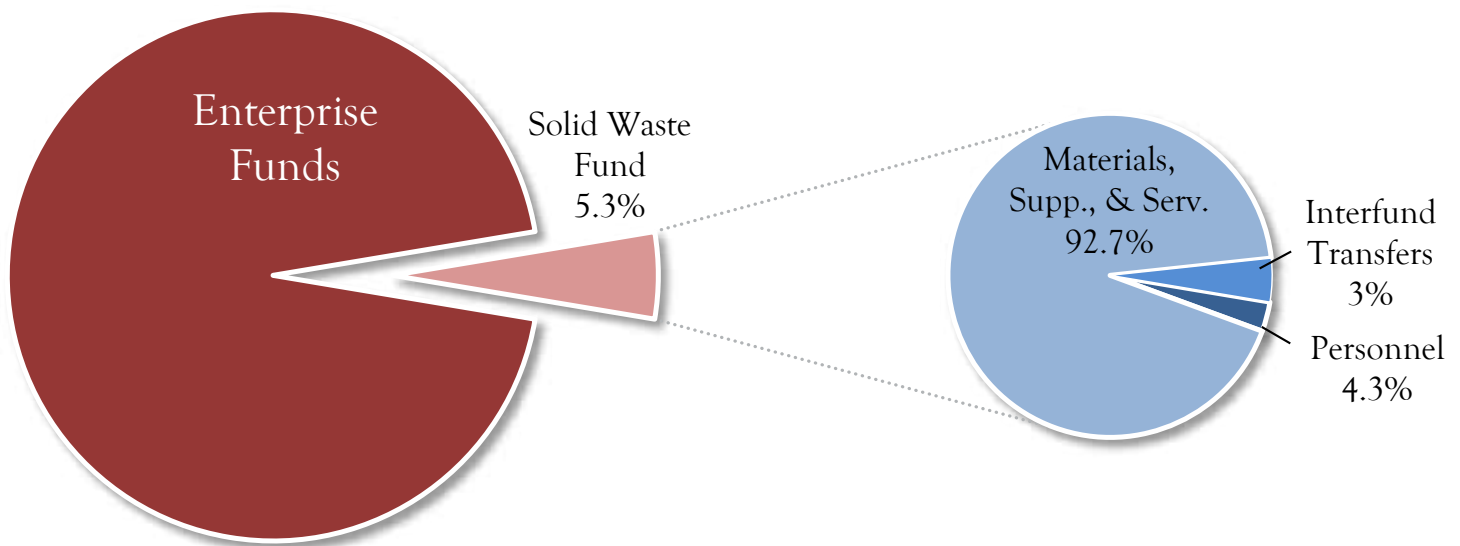
Personnel Services - The total Personnel budget increased by \$24,844. There was no Personnel budget the previous fiscal year. The Solid Waste Fund now pays a portion of Utility Billing personnel costs

Interfund Transactions - The Interfund Transactions budget decreased by \$238,614 or 86.77%. In previous years, the solid waste fund has been undercharged for the administrative overhead allocation. Last year, the solid waste fund made up the difference for the unpaid administrative charges. This year there is no overdue administrative charges. Also, administrative charges paid to the General Fund have decreased to allow for lower utility rates. This is part of the revenue restructuring the City implemented after joining UFA.

Materials, Supplies & Services - Total Materials budget decreased by \$22,730 or 2.84%. This is a result of Ace Disposal lowering their costs.

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

Department Expenditures Compared to Enterprise Fund Expenditures



Solid Waste

Solid Waste

Fund 57- Solid Waste Summary

Department- 0

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	-	-	-	-	-	24,844
Materials, Supplies & Services	663,636	769,093	800,136	800,000	799,000	777,270
Interfund Transactions	-	90,000	95,000	275,000	275,000	36,386
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	663,636	859,093	895,136	1,075,000	1,074,000	838,500
REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
57-00-35700-0000 Utility Billing- Solid Waste	669,278	931,582	957,224	985,000	963,989	950,000
57-00-35705-0000 Garbage Fuel Surcharge	3,932	6,047	16,787	25,000	19,333	25,000
57-00-35999-0000 YEC Audit Adjustment & Accrual	17,671	10,476	-	-	-	-
Revenue Total:	690,881	948,106	974,011	1,010,000	983,322	975,000
BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	27,245	89,013	74,063	(65,000)	(90,678)	136,500
Fund Balance (Deficit)- Beginning:	5,000	32,245	121,258	195,320	195,320	104,642
Fund Balance (Deficit)- Ending:	32,245	121,258	195,320	130,320	104,642	241,142

Fund 57- Solid Waste Detail

Department- 0

<i>Personnel Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
57-45-57000-1111 Salaries - FT						10,757
1112 Salaries - PT						6,465
1300 Employee Benefits						667
1511 FICA						105
1512 Medicare						250
1521 Retirement						1,860
1531 Worker's Compensation						
1541 Health Insurance						4,344
1545 Dental Insurance						300
1548 Vision Insurance						32
1561 Long Term Disability						66
Total:	-	-	-	-	-	24,844
<i>Materials, Supplies, Services</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2321 Travel & Training						350
2369 Meetings						30
2431 Uniforms & Clothing						40
2513 Equipment, Supplies & Maintenance						100
4521 Collection Expense			1,113		256	
4541 Utility Bill Printing & Mailing						6,750
5640 Solid Waste Disposal Contract	663,080	761,498	799,022	800,000	792,000	765,000
6000 Bad Debt Expense	556	7,595				
6810 Dump Passes						5,000
Total:	663,636	769,093	800,136	800,000	792,256	777,270
<i>Capital Outlay</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000 Capital Outlay						
7421 New Vehicle Purchase						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
57-61-48000-9110 Administrative Charge	26,000	90,000	95,000	95,000	95,000	36,386
Transfer to Other Fund				180,000	180,000	
Total:	26,000	90,000	95,000	275,000	275,000	36,386



Enterprise Funds

Storm Water

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.

Main Responsibilities

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.



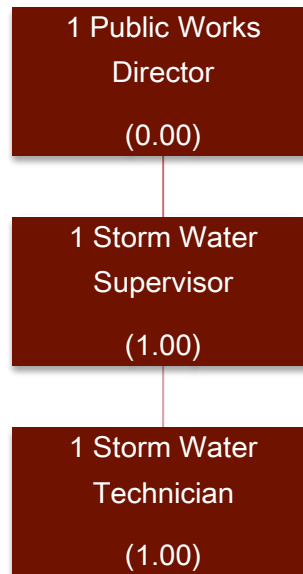
Protecting Eagle Mountain against flooding

Urgent Response

The Storm Drain department also responds to emergencies and other urgent situations such as street flooding, open manholes, and illegal dumping. They will also ensure high-risk areas are appropriately prepared during heavy storms.



Storm Water Department Organization

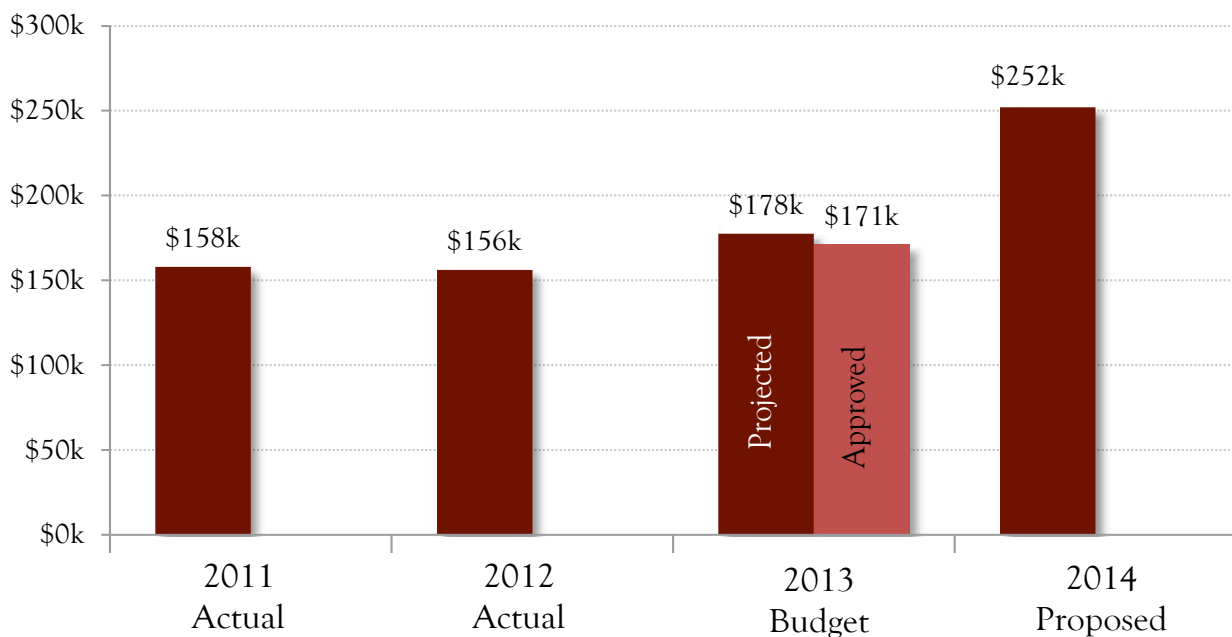


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Storm Water Department Personnel Changes

No personnel changes were made this fiscal year.

Storm Water Department Expenditure Trends



Storm
Water

Storm Water

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget INCREASED by 47.39% .

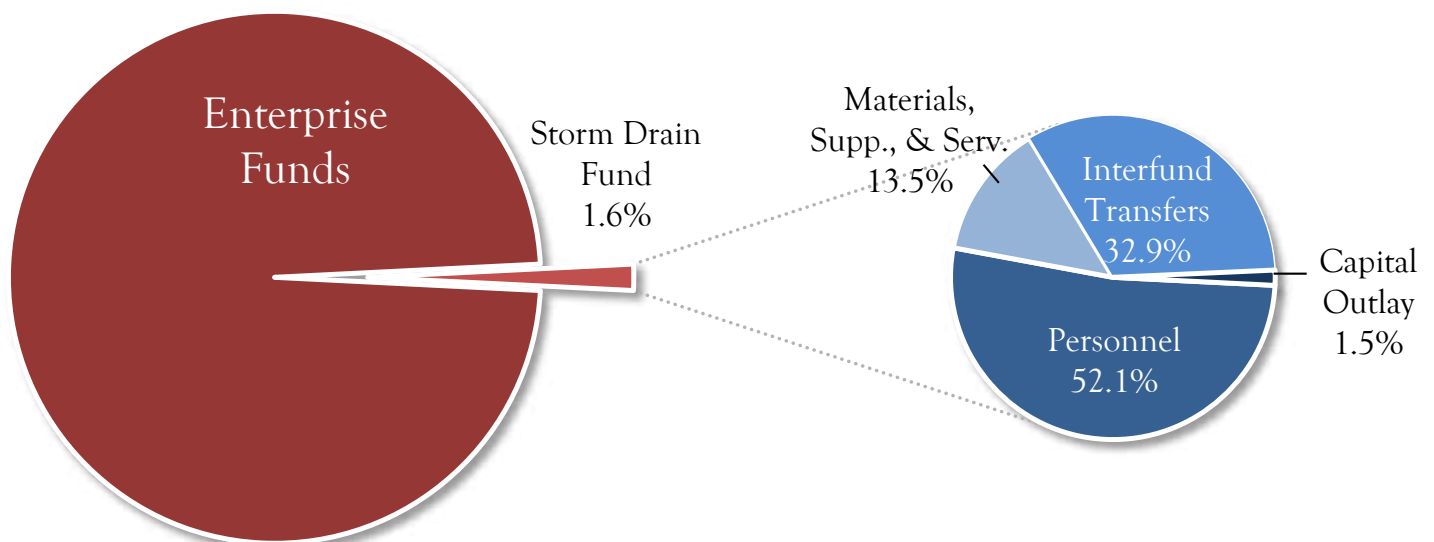
Personnel Services - The total Personnel budget increased by \$22,777 or 20.97%. This is because the Sewer Fund now pays a portion of Utility Billing personnel costs as well as a portion of the GIS Technician's salary.

Interfund Transactions - The Interfund Transactions budget increased by \$49,623 or 148.95%. The Storm Water Fund has been under-paying the administrative overhead charge over the past few year. Now the fund balance is healthy enough to handle the appropriate administrative charge.

Materials, Supplies & Services - Total Materials budget increased \$4,835 or 16.62%. This occurred the Storm Water Fund is now paying a portion of the attorney fees.

Capital Outlay - The Capital budget increased \$3,800. There was no Capital budget the previous fiscal year. The funds will be used to purchase a storage container.

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 59- Storm Drain Utility Summary
Department 35900

EXPENDITURES		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services		98,059	106,346	108,595	129,761	131,372
Materials, Supplies & Services		23,072	44,745	29,100	14,426	33,935
Interfund Transactions		28,000	5,160	33,316	33,316	82,939
Debt Service		-	-	-	-	-
Capital Outlay		8,880	-	-	-	3,800
Expenditure Total:		158,011	156,251	171,011	177,503	252,047
REVENUES		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
59-00-35900-0000 Utility Billing- Stormdrain		189278.69	215799.9	187,200	219,358	260,000
59-00-35999-0000 YEC Audit Adjustments & Accrual		17754.1				
Contributions- From Developer						
Revenue Total:		207,033	215,800	187,200	219,358	260,000
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:		47,157	59,549	16,189	41,854	7,953
Fund Balance (Deficit)- Beginning:			47,157	106,706	106,706	148,560
Fund Balance (Deficit)- Ending:		47,157	106,706	122,895	148,560	156,513
PERSONNEL SUMMARY (FTE)		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected						
Appointed						
Full-time				2.00	2.04	2.04
Part-time/Seasonal						
FTE Total:				2.00	2.04	2.04

Fund 59- Storm Drain Utility Summary
Department 35900

Personnel Services		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
59-45-59000-1111 Salaries - FT		54781	66343	64,282	75,562	74,897
1112 Salaries - PT						3,232
1211 Overtime		7941	3080		5,847	
1300 Employee Benefits		2318	4838	3,985	5,639	4,644
1311 Bonus						
1511 FICA						52
1512 Medicare		864	934	932	1,108	1,133
1521 Retirement		8393	7707	10,150	11,513	12,950
1531 Worker's Compensation						
1541 Health Insurance		21362	21515	26,861	27,598	31,709
1545 Dental Insurance		1819	1372	2,000	1,781	2,312
1548 Vision Insurance		342	278	214	406	234
1561 Long Term Disability		238	279	171	307	209
Total:		98,059	106,346	108,595	129,761	131,372
Materials, Supplies, Services		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
59-45-59000-2121 Dues, Subscriptions, Memberships			138	1,500		1,500
2321 Travel & Training		477	566	800	425	1,175
2369 Meetings						15
2431 Uniforms & Clothing		411	801	800	1,281	820
2513 Equipment Supplies & Maintenance		2,880	6,395	8,000	6,972	8,050
2514 Stormdrain Maint.		6,001	10,812	12,000	5,738	12,000
4121 Attorney Fees						7,000
4521 Collection Fees			69		9	
4531 Professional & Technical Services		70	25,683	5,000		
4541 Utility Bill Printing & Mailing						3,375
5002 Misc. Services & Technical Services		12,356	281	1,000		
6000 Bad Debt Expense		878				
Total:		23,072	44,745	29,100	14,426	33,935
Capital Outlay		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
59-45-59000-7111 Land and Rights of Way		6,341				
59-45-59000-7410 Equipment		2,539				3,800
Total:		8,880	-	-	-	3,800
Interfund Transactions		2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
59-61-48000-9110 Administrative Charge		3000		25,000	25,000	44,494
Transfer to Gas/Elec. Capital Projects Fund						
59-61-48000-9154 Transfer to Fleet Fund		25000	5160	8,316	8,316	38,446
Total:		28,000	5,160	33,316	33,316	82,939

Water

Mission

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

Quality Drinking Water

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

Treating Ground Water

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.

Water Infrastructure Maintenance

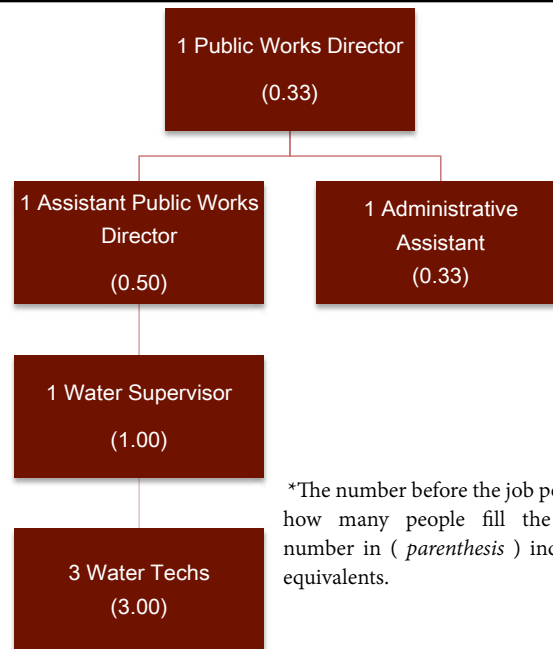
The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and institutional sites to ensure back flow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary. 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.

Water Supply

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.



Water Department Organization

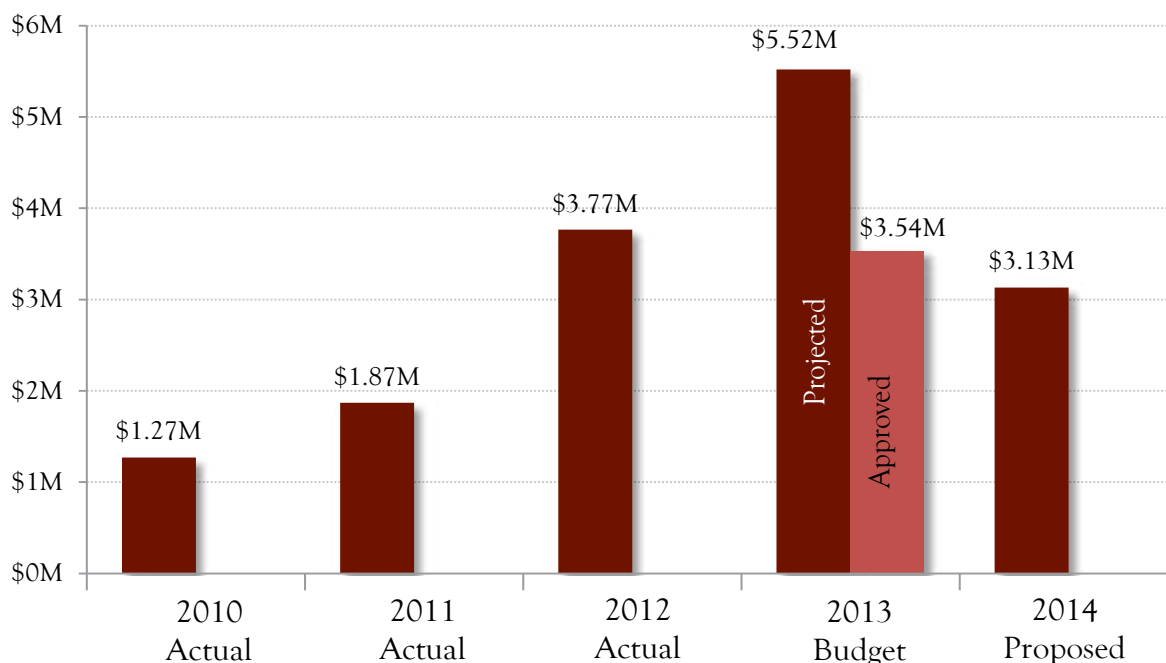


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Water Department Personnel Changes

No personnel changes were made this fiscal year.

Water Department Expenditure Trends



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

Water

Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget DECREASED by 11.47%.

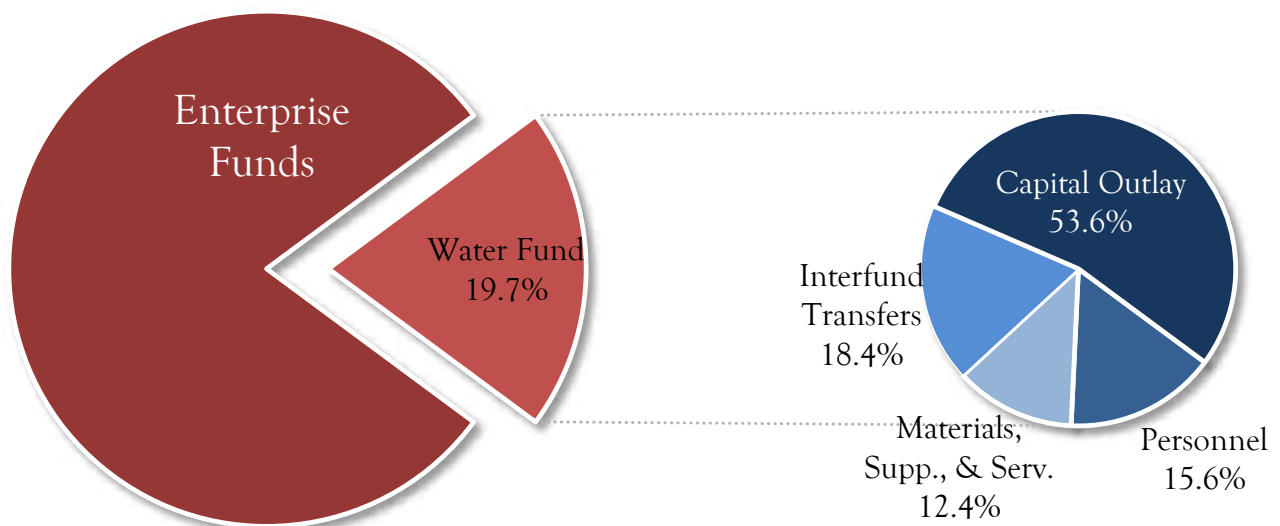
Personnel Services - The total Personnel budget increased by \$101,864 or 26.33%. This is because the Sewer Fund now pays a portion of Utility Billing personnel costs as well as a portion of the GIS Technician's salary. There has also been a substantial increase in benefit costs for Water Fund employees, most notably that of increasing healthcare costs.

Interfund Transactions - The Interfund Transactions budget decreased by \$647,606 or 52.95%. The change occurred primarily because the debt service for sewer infrastructure is now paid directly out of the Sewer Fund rather than as a transfer to a debt service fund. Also, the City is implementing a City vehicle replacement schedule. Lastly, the department is purchasing a new pump and dump truck.

Materials, Supplies & Services - Total Materials budget increased \$90,722 or 30.53%. The increase is primarily due to increased well repairs and the replacement of pressure reducing valves (PRV).

Capital Outlay - The Capital budget increased by \$49,259 or 3.02%. This slight increase reflects the increased maintenance and share costs for the Central Utah Water Project (CWP).

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 51- Water Utility Summary
Department 51000

EXPENDITURES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services		373,214	365,401	362,415	386,804	415,399	488,668
Materials, Supplies & Services		239,701	264,243	273,103	297,150	257,006	387,872
Interfund Transactions		651,490	1,236,517	1,147,809	1,223,064	1,223,064	575,459
Debt Service		341,246	-	11,184	-	-	449,743
Capital Outlay		6,942	3,845	1,981,926	1,630,741	3,625,991	1,680,000
Expenditure Total:		1,612,593	1,870,006	3,776,437	3,537,759	5,521,460	3,581,741
REVENUES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-00-33440-0000	Water Re-Use Grant	-	64,971				
51-00-33550-0000	CWP Water Shares Sold			423,267			600,000
51-00-34845-0000	Future Facilities NSA	-					
51-00-34825-0000	Future Facilities SSA	-					
51-00-34805-0000	Revenue Bond Equity Buy In	-					
51-00-34815-0000	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	-					
51-00-35110-0000	Utility Billing- Water	2,010,170	2,188,122	2,310,861	2,400,000	2,410,172	2,350,000
51-00-35130-0000	Hydrant Meter Revenue	5,483	6,331	9,958	12,000	20,472	21,000
51-00-35160-0000	Meter Fee- Water	26,050	9,640	15,540	10,000	24,286	25,000
51-00-35170-0000	Connection Fees	131,670	46,000	69,160	50,000	93,792	100,000
51-00-35999-0000	YEC Audit Adjustments & Accruals	(5,373)	34,294				
51-00-36020-0000	Late/Delinquent Fees Penalties	-					
51-00-37010-0000	Interest Earnings	8,880	9,811	6,758	8,500	8,500	8,500
51-00-37020-0000	Sale of Assets		1,800				
51-00-38148-0000	Transfer from Water Cap Project Fund	-					
51-00-39111-0000	Transfer from Bond Proceeds				1,550,741	1,550,741	330,000
51-00-39710-0000	Contributions- From Developer	979,329	402,054	489,384			
51-00-38111-0000	State Loan Proceeds for CWP Line (20 yrs.)						144,000
51-00-38111-0000	Transfer from Impact Fee Fund						
Revenue Total:		3,156,208	2,763,022	3,324,928	4,031,241	4,107,963	3,578,500
BALANCE SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		1,543,615	410,406	(529,473)	493,482	(1,413,496)	(3,241)
Fund Balance (Deficit)- Beginning:		1,616,416	3,160,031	3,570,437	3,040,965	3,040,965	1,627,468
Fund Balance (Deficit)- Ending:		3,160,031	3,570,437	3,040,965	3,534,447	1,627,468	1,624,227
PERSONNEL SUMMARY (FTE)		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected		-	-	-	-	-	-
Appointed		-	-	-	-	-	-
Full-time		4.00	4.00	0.24	6.00	5.16	5.40
Part-time/Seasonal		-	-	-	-	-	-
FTE Total:		4.00	4.00	0.24	6.00	5.16	5.40

Debt service is paid directly from this fund, but is accounted for separately in the "Debt" section of the budget.

Water

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-45-51000-1111 Salaries - FT	240,662	222,183	224,314	236,482	255,118	285,682
1112 Salaries - PT						16,162
1211 Overtime	17,246	20,852	12,676	15,000	21,027	15,000
1242 Car Allowance	62	1,887	1,592	-	1,882	-
1300 Employee Benefits	13,297	14,739	14,199	14,662	13,992	17,712
1311 Bonus				-		-
1511 FICA	178			-		262
1512 Medicare	3,477	3,451	3,336	2,660	3,927	3,513
1521 Retirement	32,758	37,325	36,895	37,518	42,386	49,394
1531 Worker's Compensation (State Insurance Fund)	3,986	3,887	4,149	4,076	3,827	4,076
1541 Health Insurance	55,157	54,759	58,840	69,580	66,620	89,045
1545 Dental Insurance	4,377	4,465	4,517	5,159	4,500	5,804
1548 Vision Insurance	947	861	892	552	1,023	657
1561 Long Term Disability	1,067	991	1,004	1,114	1,097	1,359
Total:	373,214	365,401	362,415	386,804	415,399	488,668
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships	1,030	525	725	700	1,587	900
2211 Public Notices						
2321 Travel & Training	4,144	3,767	4,555	8,000	8,265	7,875
2369 Meetings (Education)	93	243	464	200	455	575
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,817	2,030	1,300	2,000	3,011	2,100
2513 Equipment Supplies & Maintenance	68,045	47,310	126,286	110,000	104,180	150,250
2515 SCADA Maintenance and Upgrades	1,834	4,461	3,677	5,000	2,147	6,500
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	1,777	51,814	220			
3111 UP&L South Well Electric (Utilities)						
4121 Attorney Fees						20,125
4211 Computer Network & Data Process						
4271 Itron Support						2,672
4320 Engineering Services		60,105	3,800			
4393 Lab Work	11,919	3,898	8,303	10,000	6,176	10,000
4521 Collection Fees			2,123		587	5,000
4531 Professional/Technical Services	58,772	21,041	51,708	21,250	40,453	25,000
4541 Utility Bill Printing & Mailing						16,875
4550 Capital Facility Impact Study and Economic Analysis						
4811 Equipment Rental/Lease	707	540	2,900	7,000		7,000
5002 Misc. Services & Supplies	190	285	203		264	
5311 Meters-Water (New)	17,390	12,407	10,165	50,000	12,778	50,000
5312 Meters-Water (Replacement)	65,094	28,128	52,553	75,000	67,217	75,000
5721 Chemicals/Fertilizers	5,911	4,402	4,118	8,000	9,887	8,000
5760 Other Special Departmental Supplies						
6000 Bad Debt Expense	978	23,286				
Total:	239,701	264,243	273,103	297,150	257,006	387,872
Capital Outlay	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-45-51000-7000 Capital Outlay						
7211 Building & Building Improvements				20,000	11,331	20,000
7311 South Well Improvements Upgrades						
7313 CWP Improvements			261,281		58,849	
51-81-51100-7314 CWP Shares			1,633,028	1,550,741	1,550,741	1,600,000
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)			83,247	60,000	70	60,000
7410 Equipment	1,219		1,246			
7412 Computer Equipment	5,723	3,125	3,125		5,000	
7691 Water Rights		720				
EMP Well Settlement					2,000,000	
Total:	6,942	3,845	1,981,926	1,630,741	3,625,991	1,680,000
Interfund Transactions	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-61-48000-9110 Administrative Charge	434,700	538,600	516,000	498,000	498,000	226,119
9153 Transfer to Electric Fund	211,735	140,000	140,000	280,000	280,000	280,000
9176 Transfer to Water & Sewer Bond Fund	-	534,119	463,531	414,918	414,918	
Transfer to Sewer Fund	-					
Transfer to Water Impact Fee Fund	-					
Transfer to Water Cap. Proj. Fund	-					
9154 Transfer to Fleet Fund	5,055	23,798	28,278	30,146	30,146	69,340
Total:	651,490	1,236,517	1,147,809	1,223,064	1,223,064	575,459

Internal Service Fund

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Internal Service Fund

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 of monies from other City funds. At the end of this section, a table entitled Eagle Mountain City Fleet Summary enumerates the new vehicles, 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. The City has implemented a new replacement schedule for all City vehicles. The intent of the new schedule is to increase the amount of savings available to purchase new vehicles. Previously, the City has not been saving as much and has simply budgeted fleet expenses on an as needed basis from year-to-year. With the new schedule, the City will have money on-hand to replace city vehicles when their estimated useful life is complete. The benefit will be that funds will be on-hand to replace City vehicles even if the budget is tight for the current fiscal year. The other result is there have been a significant increase in transfers to the fleet fund for all contributing departments.



FY 2014 Motor Vehicle Fleet Purchases

Electric Fund

- Replacement of the # 6 truck \$30,000

Gas Fund

- Replacement of the #23 truck \$25,000
- Replacement of the #24 truck \$20,000
- Replacement of the #48 truck \$40,000

Water Fund

- Replacement of the #22 truck
- Replacement of the #38 truck \$40,000

Sewer Fund

- Replacement of the #7 truck \$25,000

Utility Billing

- Replacement of the #37 truck \$25,000

Building

- Replacement of Building Department truck with SUV \$25,000

Water, Sewer, Storm Water, & Streets Departments

- Lease of one pump truck and one dump truck \$115,239

Total \$370,239

Fleet Fund



Providing municipal departments with safe and efficient vehicles

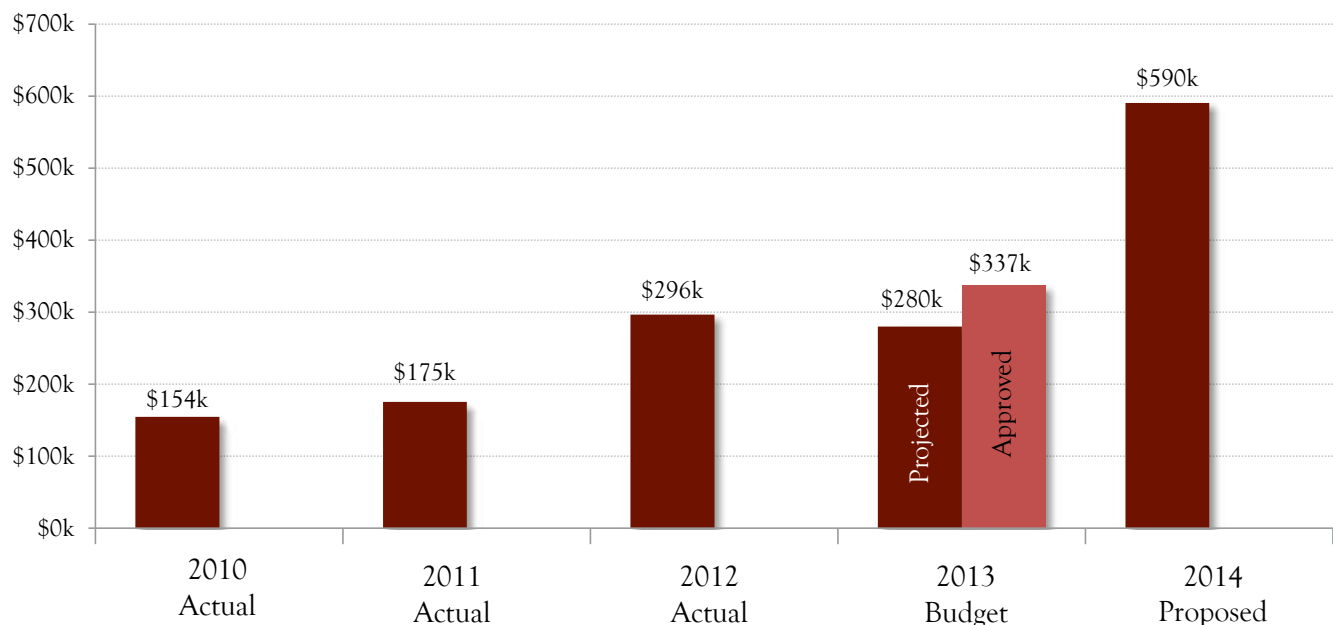
Mission

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

Description

The Assistant Public Works Director 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.

Fleet Department Expenditure Trends





Summary of Budget Changes

FY 2014 compared to FY 2013

The total budget INCREASED by 75.2% .

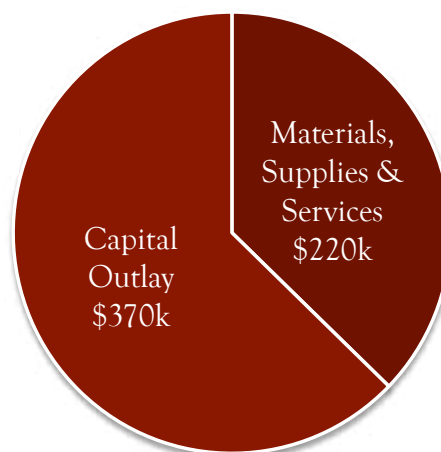
Personnel Services - There is no Personnel budget proposed for this activity.

Interfund Transactions - There are no Interfund Transactions proposed for this activity.

Materials, Supplies & Services - Total Materials budget increased by \$18,039 or 8.94%. This is primarily due to rising fuel costs for vehicles.

Capital Outlay - The Capital budget for this activity increased by \$235,239 or 174.25%. The City needs to replace significantly more vehicles this year, primarily for the utility departments.

Department Expenditures by Category



Fleet Fund

Fund 54- Fleet Summary Department- 0

EXPENDITURES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services		-	-	-	-	-	-
Materials, Supplies & Services		148,645.49	162,017.04	212,899.24	201,812.80	208,639.97	219,852.00
Internal Services		-	-	-	-	-	-
Debt Service		-	10,433.00	-	-	-	-
Capital Outlay		5,766.00	2,796.00	83,549.83	135,000.00	71,000.00	370,238.65
Expenditure Total:		154,411	175,246	296,449	336,813	279,640	590,091
REVENUES		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
54-00-37010-0000	Interest Earnings			1,815		29,358	
54-00-37020-0000	Sale of Vehicles			5,684			
54-00-37142-0000	Insurance Reimbursements	4,092	1,607	95,930	106,213	106,213	181,802
54-00-38110-0000	Transfer In from General Fund		171,545	28,278	30,146	30,146	69,340
54-00-38151-0000	Transfer In from Water Fund	5,055	23,798	20,086	24,233	24,233	72,173
54-00-38152-0000	Transfer In from Sewer Fund	3,000	62,299	63,678	64,500	64,500	82,487
54-00-38153-0000	Transfer In from Electric Fund	34,700	10,450	13,918	16,684	16,684	36,645
54-00-38155-0000	Transfer In from Gas Fund	3,650	25,000	5,160	8,316	8,316	38,446
54-00-38159-0000	Transfer in from Storm Drain Fund						
54-00-39730-0000	General Contributions	24,226					
Revenue Total:		74,723	315,455	234,549	250,092	279,450	480,893
BALANCE SUMMARY		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		\$ (253,031)	\$ (72,999)	\$ (52,342)	\$ (86,721)	\$ (190)	\$ (109,197)
Fund Balance (Deficit)- Beginning:		\$ 653,890	\$ 400,859	\$ 327,860	\$ 275,518	\$ 275,518	\$ 275,328
Fund Balance (Deficit)- Ending:		400,859	327,860	275,518	188,797	275,328	166,131

Fund 54- Fleet Detail Department- 0

Personnel Services		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Total:		-	-	-	-	-	-
Materials, Supplies, Services		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
2521	Vehicle Fuel	78,322	81,034	122,861	108,813	112,856	128,352
2522	Vehicle Maintenance	70,324	80,983	90,039	93,000	95,784	91,500
Total:		148,645	162,017	212,899	201,813	208,640	219,852
Capital Outlay		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
7000	Capital Outlay						
7421	New Vehicle Purchase	5,766	2,796	83,550	135,000	71,000	
	Electric #6 Replacement						30,000
	Gas #23 Replacement						25,000
	Gas #24 Replacement						20,000
	Gas #48 Replacement						25,000
	Water #22 Replacement						40,000
	Water #38 Replacement						40,000
	Sewer #7 Replacement						25,000
	UB #37 Replacement						25,000
	Building Dept. Truck Replacement						25,000
	Pump And Dump Truck Leases						115,239
Total:		5,766	2,796	83,550	135,000	71,000	370,239
Debt Service		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
8111	Principal						
8121	Interest		10433				
8151	Paying Agent Fee						
Total:		-	10,433	-	-	-	-
Interfund Transactions		2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Transfer to General Fund							
Transfer to Other Fund							
Total:		-	-	-	-	-	-



Section XI

Capital Improvements

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Capital Improvements

Capital vs. Operating Budgets

There are two types of budgets with which the City Council appropriates: the operating budget and the capital budget. These two 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. 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 Improvements Plan

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to 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.

Capital Improvements Impact

Capital

FY 2014 Capital Projects	Proposed Capital	Budget Impacted	Description/Impact
Parks			
Cemetery	\$283,356	Parks	Currently, the city has no cemetery and no major cemetery exists on the west side of Utah Lake. The City plans to have the cemetery running by the end of the fiscal year. The City plans eventually to create a special revenue fund for cemetery maintenance costs that will be funded by plot sales.
Mid-Valley Park Improvements	\$169,499	Parks	Mid-Valley Park is a baseball quad built between the North Service Area and the South Service Area. The park is lacking many improvements including lights, a concession stand/press box, outfield fences, and scoreboards. The City has allocated all the funds in the Parks Impact Fee Fund and hopes to stretch the funds to build as many of the improvements as possible. Since the City has not determined what improvements to make, no additional maintenance costs have been projected.
General Park Improvements	\$38,179	Parks	The City expects to receive \$38,179 from Utah County to help improve various City parks. The fund uses will be determined by the Parks and Recreation Board and no additional maintenance costs have been projected.
Trees	\$10,000	Parks	The City plans on replacing trees throughout the City. The costs for maintaining the trees will not change from what is currently being spent.



FY 2012 Capital Projects	Proposed Capital	Budget Impacted	Description/Impact
Streets			
Pony Express Parkway Widening at Porter's Crossing	\$590,000	Streets	The first grocery store in the City is being built by Porter's Crossing. A development is also being built nearby. The City is widening the road at that Porter's Crossing to accommodate the increased traffic volume. \$125,000 will come from the General Fund, \$125,000 will come from impact fees, and \$340,000 from developer fees. There will be no additional maintenance costs.
Stoplight at the Ranches Parkway & Pony Express Parkway Intersection	\$270,000	Streets	There is currently a four-way stop at the intersection in question. Traffic moving through this intersection is increasing and the City is installing a stoplight to better manage the flow of traffic. Additional maintenance costs are negligible.
Other Projects			
Public Safety Capital Outlay	\$40,000	Non-Departmental	The City is building a parking lot at the Public Safety building located in the SSA. Currently, there is no parking lot except a gravel field. It will be maintained by UFA.
ID Card System	\$4,500	Non-Departmental	The City plans to install an ID card system to improve security at city hall and provide a form of official identification for city employees. Additional maintenance costs are negligible.

Capital Budget Summary

The total capital improvements budget for FY 2014 is \$1.4 million which represents a decrease of 91.4% from the FY 2013 Approved amount of \$16.5 million. The reasons for the large decrease is because there are relatively few projects to complete this year. However, it is important to note that projected expenses for FY 2013 are only \$5 million. In FY 2013, payments for a \$6.8 pipeline project were assumed by another entity. Also \$2.2 million was neither received nor spent because a project was never approved.

Capital

FY 2014 Capital Improvements Summary by Revenue Source

Revenue Source	Revenue Total	Expenses	Capital Improvement
General Fund Transfer	\$733,296	\$270,000 \$283,356 \$125,000 \$40,000 \$10,000 \$4,500	Stoplight at Ranches and Pony Express Intersection Cemetery Pony Express Widening at Porter's Crossing Public Safety Capital Outlay Trees ID Card System
Developer Contributions	\$340,000	\$340,000	Pony Express Widening at Porter's Crossing
Parks Impact Fees	\$169,499	\$169,499	Mid-Valley Park Improvements
Transportation Impact Fees	\$125,000	\$125,000	Pony Express Widening at Porter's Crossing
County Recreation Allotment	\$38,179	\$38,179	General Parks Improvements
Total	\$1,405,974	\$1,405,534	
Increase in Fund Balance	\$440		

The table above summarizes all the revenue sources for capital improvements in FY 2014. Next to each revenue source is the capital improvement funded by that particular revenue source. All of the projects this fiscal year are part of the General Fund Capital Projects Fund known as Fund 47. In years past, most of the projects were related to capital improvements for city utilities. For example, last fiscal year the total Capital Improvements budget was \$16.5 million, \$2.2 million for General Fund projects and \$14.3 million for utility infrastructure improvements. The dramatic change in spending reflects the changing nature of the Capital Improvements Fund and how it changes to reflect current City needs and priorities. This fiscal year, there is obviously a decreased need for capital improvements.



FY 2014 Capital Improvements Summary by Project

Capital Improvement	Expenses	Revenues	Revenues Source
Pony Express Widening at Porter's Crossing	\$590,000	\$340,000 \$125,000 \$125,000	Developer Fees Transportation Impact Fees Transfer from General Fund
Cemetery	\$283,356	\$283,356	Transfer from General Fund
Stoplight at Ranches and Pony Express Intersection	\$270,000	\$270,000	Transfer from General Fund
Mid-Valley Park Improvements	\$169,499	\$169,499	Parks Impact Fees
Public Safety Capital Outlay	\$40,000	\$40,000	Transfer from General Fund
General Parks Improvements	\$38,179	\$38,179	County Recreation Allotment
Trees	\$10,000	\$10,000	Transfer from General Fund
ID Card System	\$4,500	\$4,500	Transfer from General Fund
Total	\$1,405,534	\$1,405,534	

Capital

The table above summarizes all the expenses for capital improvements in FY 2014. Next to each capital improvement are all the revenue sources for each project.

General Fund Capital Improvements

Fund 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.

Capital Improvements

General Fund capital improvements include the following projects:

• Widening of Pony Express Parkway at Porter's Crossing	\$590,000
• Creation of City Cemetery	\$283,356
• Stoplight at the Intersection of Ranches and Pony Express	\$270,000
• Mid-Valley Park Improvements	\$169,499
• Public Safety Capital Outlay	\$40,000
• General Parks Improvements	\$38,179
• Trees	\$10,000
• ID Card System	\$4,500
• Total	\$1,405,534

Capital Improvements Revenue Details- Fund 47

REVENUES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
47-00-33110-0000 UDOT Grant (sweetwater trail)						
47-00-33110-0000 EDI Federal Grant Proceeds		412,000				
47-00-33112-0000 Recreational Trails Grant		25,160				
47-00-33310-0000 County Recreation Allotment		30,879	13,083			38,179
47-00-34525-0000 Dev. Agreement - Facilities	25,000					
47-00-37010-0000 Interest Revenue	563	767	1,026		930	
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	280,429	127,248				340,000
47-00-39715-0000 Contributions for Parks					30,000	
47-00-39730-0000 Contributions - General						
47-00-38170-0000 Pony Express Parkway Trail Grant				2,220,000		
47-00-38170-0000 Transfer from SID 97-1		51,332				
47-00-38170-0000 Transfer from SID 2000-1	277,129					
47-00-38170-0000 Transfer from General Fund (Current Year)	1,338,888			92,840		733,296
47-00-38170-0000 Transfer from General Fund Balance						
47-00-38118-0000 Transfer from impact fee fund (Transportation)	365,056					125,000
47-00-38115-0000 Transfer from impact fee fund (Parks)		178,810	250,000			169,499
Revenue Total:	2,369,065	826,195	264,109	2,312,840	30,930	1,405,974



Capital Improvements Expenditure Details- Fund 47

EXPENDITURES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Streets						
44-81-44100-7005 Smith Ranch Road	137,652					
44-81-44200-7003 Silverlake Storm Drain						
44-81-44200-7009 Sweetwater Storm Drain						
47-81-44100-7006 Bobby Wren Blvd. Construction	353,384					
47-81-44100-7007 Ranches Parkway Project		57,307			32,353	
47-81-44100-7009 Salt Pads		19,000				
47-81-44100-7010 Pulverize and Repave		158,399	46,601			
47-81-44100-7011 Woods Subdivision		124,271				
47-81-44100-7013 PE Pkwy Widening at Porter's Crossing						590,000
47-81-44100-7014 Ranches/PE Pkwy Stoplight						270,000
Appaloosa						
Eagle Mtn. Blvd. Chip Seal						
Eagle Mtn. Blvd. Slurry Seal						
Mt. Airey Blvd.						
Plumb Creek Left Turn Lane						
Porters Crossing	12,161					
PE Pkwy Widening at Hidden Hollow						
Silverlake Pkwy						
Parks						
47-81-44200-7002 Silverlake Amphitheater Storm Drain	15,952					
47-81-45100-7000 Parks Capital Projects						169,499
47-81-45100-7001 Mid Valley Park		471,469	248,144			
47-81-45100-7002 Mt. Airey Park	27,428					
47-81-45100-7003 Pioneer Addition Park					70,334	
47-81-45100-7004 Sweetwater Trail	4,970	23,197	2,003			
47-81-45100-7006 Eagle Point Park						
47-81-45100-7007 Nolan Park						
47-81-45100-7008 Pony Express Park						
47-81-45100-7009 Overland Trails Park			61,046		5,775	
47-81-45100-7010 Skate Park	26,882	7,005				
47-81-45100-7011 Bike Park						
47-81-45100-7013 Parks Solid Waste Containers						
47-81-45100-7014 Walden Park		1,134				
47-81-45100-7015 Sweetwater South Island						
47-81-45100-7016 Mtn. View Entrance	27,436					
47-81-45100-7017 Eagle Point Entrance	4,539	2,550				
47-81-45100-7019 Splash Pad		180,154	1,419			
47-81-45100-7021 Smith Ranch Park		116,650	90,931			
47-81-45100-7022 Walden Park Retention Pond		21,744	2,608			
47-81-45100-7023 City Center Trails		137,167			2,520	
47-81-45100-7024 Misc. Parks	12,000		28,255		3,161	38,179
47-81-45100-7025 Pony Express Parkway Trail				2,300,000	54	
47-81-45100-7026 Pony Express Trail					26,888	
47-81-45100-7027 Cemetery						283,356
47-81-45100-7028 Trees						10,000
Master Irrigation (Ranches/PE) Pkws						
Other GF Projects						
47-81-41950-7001 ID Card System						4,500
47-81-44100-7008 Centex		4,774				
47-81-45100-7005 Public Safety Capital Outlay						40,000
47-81-45100-7012 Parks/Trails Study						
47-81-45100-7020 Rodeo Equipment	92,112					
47-81-45100-7111 Land and Rights of Way		35,801				
47-81-45800-7211 Library Capital Project		2,595				
Fire Station #2 (Expansion)	41,244					
Transfers						
Transfer to SID 97-1 & 98-3						
Misc. Council Approved Capital Purchases				92,840		
Expenditure Total:	755,760	1,363,216	481,006	2,392,840	141,085	1,405,534

Capital

Capital Improvements Fund Balance Details- Fund 47

BALANCE SUMMARY	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	1,613,305	(537,021)	(216,897)	(80,000)	(110,154)	440
Fund Balance (Deficit)- Beginning:	(749,234)	864,071	327,051	110,154	110,154	(0)
Fund Balance (Deficit)- Ending:	864,071	327,051	110,154	30,154	(0)	440

Gas & Electric Capital Improvements

Fund 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.

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.

Capital Improvements

There are no capital improvements for this fund this fiscal year. The spreadsheets are still provided by way of information for previous fiscal years.

Fund 44- Gas and Electric Utilities Department- 0

EXPENDITURES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
44-81-44000-7000 Bobby Wren Power Project	23,969					
44-81-44000-7320 138 KV line	71,325					
44-81-53100-7000 Bobby Wren Power Project	20,678				132,533	
44-81-53100-7221 SWCA			36,665	35,000		
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)	59,031		67,045	3,740,000	72,046	
44-81-53100-7321 South Substation			3,128,014	2,325,000	1,168,222	
44-81-53100-7322 SR73 12.47KV Feeder	106,397		2,191,692		114,985	
44-81-53100-7325 North Substation					383,642	
44-81-53100-7326 Camp Williams Interconnection					7,737	
44-81-53100-7327 Electric Main Feeders					1,670,317	
44-81-53100-7328 Porter's Crossing Parkway					66,749	
Gas Tap						
Purchase from Rocky Mountain Power				133,333		
44-81-53100-7329 6" Gas Steel line					12,240	
North Ranch Gas Line	4,965					
Cedar Pass Ranch 2" Gas Line				150,000		
44-81-53100-7348 Energy Building			653,645	875,000	1,250,590	
Sweetwater Gas Extention						
Transfer to SID 97-1						
Transfer to SID 93-3						
Expenditure Total:	281,400	-	6,077,062	7,258,333	4,879,061	-

REVENUES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
44-00-38110-0000 Transfer in from the General Fund						
44-00-38153-0000 Transfer In from Electric Utility Fund	350,000					
44-00-38155-0000 Transfer In from Gas Utility Fund						
44-00-39110-0000 Bond Proceeds- Gas & Electric Construction Fund						
Transfer from Electric Impact Fee						
44-00-37010-0000 Interest Revenue			196			
Electric Fund Balance						
Cedar Pass Ranch Connection Fees				150,000		
Gas and Electric Bond						
Revenue Total:	350,000	-	-	150,000	-	-

BALANCE SUMMARY	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	68,600					
Fund Balance (Deficit)- Beginning:	-					
Fund Balance (Deficit)- Ending:	68,600	-	-			-

Sewer Capital Improvements

Fund Overview

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

Wastewater in the South Service Area (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.

Capital

Capital Improvements

There are no capital improvements for this fund this fiscal year. The spreadsheets are still provided by way of information for previous fiscal years.

Fund 49- Capital Projects-Sewer Utility Department- 0

EXPENDITURES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
49-41-44100-7000 Sewer Treatment Plant	4,169,092					
49-81-44100-7001 South Service Trunk Line						
49-81-48200-6700 Developer Reimbursements		23,392				
49-81-52100-7000 Sewer Treatment Plant			697			
49-81-52100-7111 Capital Outlay (Land Purchase)						
Expenditure Total:	4,169,092	23,392	697	-	-	-

REVENUES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Bond Proceeds/Grant	3,912,754					
Interest Earnings						
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						
Revenue Total:	4,193,182	-	-	-	-	-

BALANCE SUMMARY	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	24,089	(23,392)	(697)			-
Fund Balance (Deficit)- Beginning:	-	24,089	697	0	0	0
Fund Balance (Deficit)- Ending:	24,089	697	0	0	0	0

Water Capital Improvements

Fund 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.

Capital Improvements

There are no capital improvements for this fund this fiscal year. The spreadsheets are still provided by way of information for previous fiscal years.

Fund 48- Capital Projects-Water Utility
Department- 0

EXPENDITURES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
48-81-44100-7002 Well #1 Upgrades						
48-81-44100-7004 Well #4	11,399					
48-81-44200-7006 Well #5	141,096					
48-81-48200-8300 Escrow Interest to Developer		78,586	78,586			
48-81-51100-7001 NSA Water System Upgrades-	26,371					
48-81-51100-7005 Tank #5	1,416,876					
CWP Pipeline & Pump Station				6,800,000		
Well #2						
Tank #2						
Water Reuse study						
Well #5						
Sweetwater Storm Drain						
Expenditure Total:	1,595,742	78,586	78,586	6,800,000	-	-

REVENUES	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
48-00-37010-0000 Interest Earnings						
48-00-38111-0000 Transfer From Water Impact Fee Fund	2,248,444					
48-00-38151-0000 Transfer From Water Fund	610,000					
48-00-39111-0000 Bond Proceeds				6,800,000		
48-00-39710-0000 Developer Contribution for Test Wells (Hidden Valley North)						
State Loan Proceeds for CWP Line (20 yrs.)						
Grant for Water Re-use study						
Revenue Total:	2,858,444	-	-	6,800,000	-	-

BALANCE SUMMARY	2010 Actuals	2011 Actuals	2012 Actuals	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	60	(78,586)	(78,586)			-
Fund Balance (Deficit)- Beginning:	157,112	157,172	78,586	(0)	(0)	(0)
Fund Balance (Deficit)- Ending:	157,172	78,586	(0)	(0)	(0)	(0)



Section XII

Debt Service

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Debt Service Overview

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

Since debt service is a contractual obligation, the City includes all principal and interest payments as part of the City's operational budget. Each debt service fund constitutes a separate obligation with its own legal restrictions and servicing requirements. For this reason, the City has created separate funds to monitor and track 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 Use of Debt

When Eagle Mountain City was incorporated in 1996, relatively no infrastructure existed in the City. 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.

Types of City Debt

Special Assessment Area (SAA)

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

To finance these Districts, the City issues bonds in its name under a Special Revenue arrangement. Developers/Landowners are assessed annually, on a per acre basis, to determine the amount of money required to pay the debt service on the bonds. All lots sold or transferred within the area are required to pay the entire assessment at the time of 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 SAA's within the City: both in the North area – SAA 2005 A(SID 98-1) and SAA 2006 (SID 2000-1).

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. The City also has a small Road Bond funded from transportation impact fee revenues. Revenue bonds are thought to have fewer resources available for repayment as compared to General Obligation (GO) Bonds and therefore do not receive as low interest rates as GO Bonds.

General Obligation Bonds

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

City Debt Summary

As of the beginning of FY 2014, the City has \$51.3 million in outstanding debt. The total debt payment for this year is \$5.1 million and total debt expenses equal \$5.2 million. The table on the next page summarizes each bond the City has. The SAA 2006 is a Special Assessment Area. The other five bonds are revenue bonds. The '01/'05 and '08 Gas and Electric Bonds were used to build gas and electric infrastructure. The '08 Water and Sewer Bond was used to build water and sewer infrastructure. The DEQ bond was used to build a wastewater treatment plant in the SSA. The Road Bond was used to improve roads throughout the city.

Debt Service Summary

FY 2014 Debt Service Summary

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
SAA 2006 (2000-1)	2002	2021	\$2,573,000	8.25 - 8.35%	\$1,046,288
2001/'05 Gas & Electric Bond	2001	2026	\$17,770,000	3.5 - 5%	\$1,703,055
2011 Gas & Electric Bond	2011	2031	\$9,760,000	2 - 5%	\$958,944
2008 Water & Sewer Bond	2008	2031	\$14,560,000	4 - 5%	\$1,045,913
DEQ Bond	2009	2030	\$6,365,000	1%	\$193,000
Road Bond	2005	2015	\$285,000	2.52 - 4.5%	\$148,635
Total			\$51,313,000		\$5,095,834

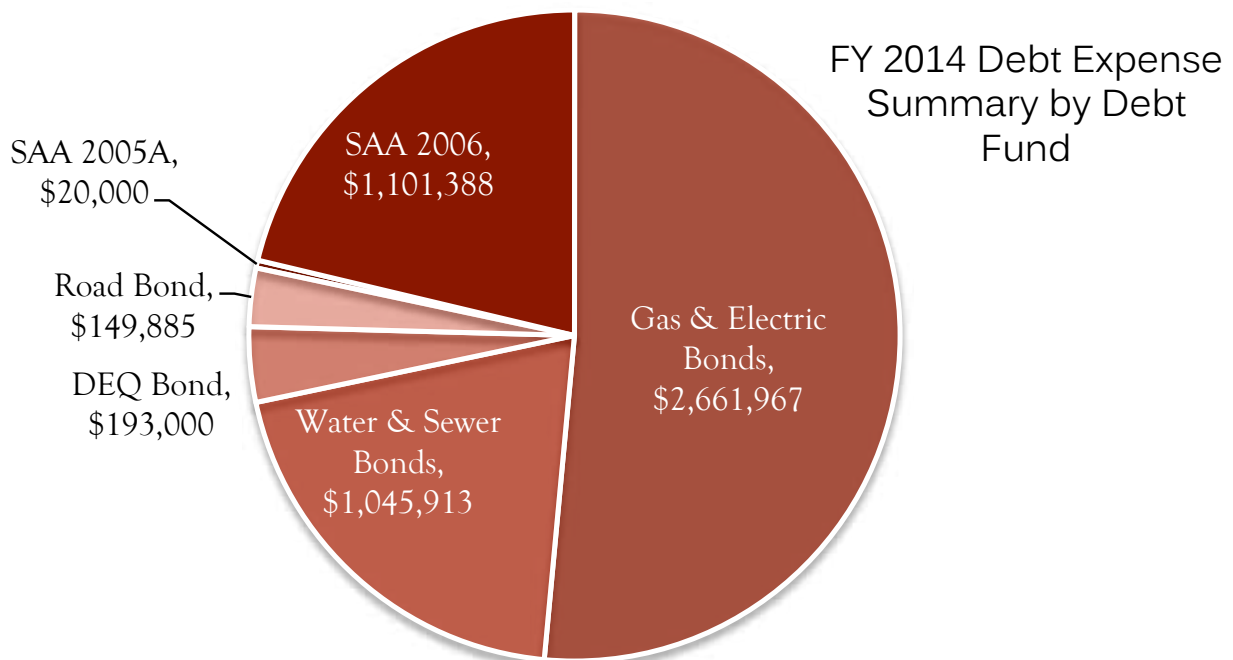
FY 2014 Revenue Summary

Source	Revenues
Gas Fund	\$931,700
Electric Fund	\$1,730,267
Sewer Fund	\$596,170
Water Fund	\$449,743
SAA Collections	\$1,101,388
Transportation Impact Fees	\$149,885
Sewer Fund Transfer	\$193,000
Total	\$5,152,153

FY 2014 Expense Summary

Fund	Expenses
SAA 2005A	\$20,000
SAA 2006	\$1,101,388
Gas & Electric Bonds*	\$2,661,967
Water & Sewer Bonds*	\$1,045,913
DEQ Bond	\$193,000
Road Bond	\$149,885
Total	\$5,172,153

Net Decrease	(\$20,000)
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*The Gas and Electric Bonds and the Water and Sewer Bond are paid directly out of their respective Enterprise funds instead of as a transfer from an Enterprise Fund to a Debt Service Fund.

SAA 2006 (2000-1)

Debt Purpose

The SAA 2006 (formerly known as 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

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 2018 bearing interest ranging from 8.25-8.35%. The debt service payment this year equals \$1,046,288. The bond was callable as of February, 2011. Debt service requirements to maturity are as follows:

SAA 2006 Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$555,000	\$491,288	\$1,046,288	\$2,018,000
2015	\$600,000	\$445,500	\$1,045,500	\$1,418,000
2016	\$650,000	\$396,000	\$1,046,000	\$768,000
2017	\$705,000	\$342,375	\$1,047,375	\$63,000
2018	\$63,000	\$284,213	\$347,213	\$0
Totals	\$2,573,000	\$1,959,375	\$4,532,375	



Fund 74: SAA 2006 Debt Service Fund

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
74-61-48100-9110 Transfer to General Fund		97,500				
74-61-48100-9146 Trfr to Road Cap Project Fund	277,129					
74-71-47174-4140 Banking Fees	30	33	70	100		100
74-71-47174-8111 Principal	111,000	695,000	441,000	125,000	162,000	555,000
74-71-47174-8121 Interest	357,638	348,480	291,143	281,985	254,760	491,288
74-71-47174-8151 Paying Agent Fee	22,461	27,024	27,679	25,000	2,000	25,000
74-71-47174-8152 Other Bond Expense		11,400				
74-71-47174-9110 Admin Charges to Gen. Fund	30,000	30,000	30,000	30,000		30,000
74-71-74000-4121 Attorney Fees	8,023	17,171	21,653		67,376	
74-81-74000-4174 Other Bond Expense						
74-81-74000-5001 Misc. - Expenses		11,276			15,461	
74-81-74000-6600 Reimbursement of Equity Buy-in			20,393			
Total Financing Uses:	806,281	1,237,885	831,937	462,085	501,598	1,101,388

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
74-00-34311-0000 Assessments- Collected	520,833	651,350	366,177	319,585	387,851	918,888
74-00-34865-0000 2000-1 SID Equity Buy In Water	120,153	52,331	62,559	52,000	53,367	62,000
74-00-34866-0000 2000-1 Equity Buy In Transporation	142,252	62,847	73,458	62,000	81,934	82,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Tra	56,730	24,180	29,295	25,000	31,123	35,000
74-00-37010-0000 Interest Earning	8,151	9,762	3,902	3,500	2,198	3,500
74-00-37011-0000 Interest Income- Special Accessm	-					
Total Financing Sources:	848,119	800,471	535,391	462,085	556,473	1,101,388

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	41,838	(437,414)	(296,546)	-	54,876	-
Fund Balance (Deficit)- Beginning:	1,942,976	1,984,814	1,547,400	1,250,855	1,250,855	1,305,730
Fund Balance (Deficit)- Ending:	1,984,814	1,547,400	1,250,855	1,250,855	1,305,730	1,305,730

Debt

SAA 2005 A (98-1)

Debt Purpose

The SAA 2005 A (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

Debt Schedule

The SAA 2005A is now paid off. The only line item in this year's budget is a administrative charge to the General Fund using remaining fund balances.

Fund 71: 2005A SID Debt Service Fund

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
71-00-47171-4140 Banking Fees		33		50		
71-00-47171-8111 Principal	112,000	315,000	523,000	563,000	558,000	
71-00-47171-8121 Interest	94,250	87,250	67,563	35,188	35,188	
71-00-47171-8151 Paying Agent Fee	16,338	9,395	7,871	15,000	5,300	
71-71-47171-9110 Admin Charges to General Fund	19,000	20,000	20,000	20,000	20,000	20,000
71-81-71000-4121 Attorney Fees			7,726			
71-81-71000-5001 Misc. Expenses		11,259				
71-81-71000-6600 Reimbursement of Equity Buy-In			19,478			
Total Financing Uses:	241,588	442,937	645,637	633,238	618,488	20,000

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
71-00-34311-0000 Assessments- Collected	132,225	182,175	304,895	562,738	5,000	
71-00-34855-0000 Equity Buy-In/Impact Fee	71,610	21,006	24,304	20,000	27,000	
71-00-34856-0000 98-1 SID Equity Buy In Trans	57,456	20,828	23,598	20,000	26,700	
71-00-34857-0000 98-1 SID Equity Buy In SW	6,552	2,262	2,694	2,000	3,450	
71-00-34858-0000 98-1 SID Equity Buy In Power	30,195	12,279	12,627	10,000	14,100	
71-00-34859-0000 98-1 SID Equity Buy In Parks/Trails					1,000	
71-00-34865-0000 98-1 SID Equity Buy In Water	47,762	17,074	19,734	17,000	21,500	
71-00-37010-0000 Interest Income	4,845	5,319	2,012	1,500	700	
71-00-37011-0000 Interest Income- Special Accessments						
71-00-39111-0000 Bond Proceeds						
Total Financing Sources:	350,645	260,942	389,864	633,238	99,450	-

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	109,057	(181,995)	(255,773)		(519,038)	(20,000)
Fund Balance (Deficit)- Beginning:	1,516,769	1,625,826	1,443,831		1,353,977	834,939
Fund Balance (Deficit)- Ending:	1,625,826	1,443,831	1,353,977		834,939	814,939

DEQ Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028 bearing an interest rate of 1.00%. The debt payment this year amounts to \$193,000. The bond may be called anytime. The debt service schedule for this bond is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$130,000	\$63,000	\$193,000	\$6,235,000
2015	\$157,000	\$61,565	\$218,565	\$6,078,000
2016	\$183,000	\$59,865	\$242,865	\$5,895,000
2017	\$215,000	\$57,875	\$272,875	\$5,680,000
2018-2022	\$1,545,000	\$263,275	\$1,808,275	\$4,135,000
2023-2027	\$2,325,000	\$174,150	\$2,499,150	\$1,810,000
2028-2032	\$1,810,000	\$48,800	\$1,858,800	\$0
Totals	\$6,365,000	\$728,530	\$7,093,530	

Fund 76: DEQ Loan

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
76-71-47176-8112 Principal	-	78,000		117,000	117,000	130,000
76-71-47176-8122 Interest	53,032	62,530		64,235	64,235	63,000
Paying Agent Fee	1,800					
Total Financing Uses:	54,832	140,530	-	181,235	181,235	193,000

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
76-00-38152-0000 Transfer In from Sewer Fund	-	-	-	181,235	181,235	193,000
Transfer In from Sewer Impact Fee Fund						
Total Financing Sources:	-	-	-	181,235	181,235	193,000

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(54,832)	(140,530)	-	-	-	-
Fund Balance (Deficit)- Beginning:	-	(54,832)	(250,194)			(445,556)
Fund Balance (Deficit)- Ending:	(54,832)	(195,362)	(250,194)	-		(445,556)

Water & Sewer Bond

Debt Purpose

The Water & Sewer Revenue Bonds Series 2000 were issued to retire all of the City's Water & Sewer Revenue Bond Anticipation Notes, as well as to finance the costs of the acquisition and construction of facilities 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.

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%. This year's debt payment totals \$1,045,913. The bond may be called on November 15, 2017.

Of note is a change to the fund the bond is paid from. The City previously used the Water and Sewer Debt Service Fund to track the finances regarding this bond. However, in an effort to promote transparency, the City Council has directed the budget officers to reduce the amount of transfers between funds. As part of that initiative, the transfers from the Water and Sewer Funds were eliminated and replaced with a direct payment within the two Enterprise funds. The debt service requirements to maturity are as follows:

Water and Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$335,000	\$710,913	\$1,045,913	\$14,225,000
2015	\$360,000	\$696,675	\$1,056,675	\$13,865,000
2016	\$400,000	\$682,275	\$1,082,275	\$13,465,000
2017	\$445,000	\$666,275	\$1,111,275	\$13,020,000
2018-2027	\$6,595,000	\$5,166,600	\$11,761,600	\$6,425,000
2028-2031	\$6,425,000	\$885,250	\$7,310,250	\$0
Totals	\$14,560,000	\$8,807,988	\$23,367,988	



Debt Service Payment from Sewer Fund

Debt Service	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
52-71-47100-8111 Principal				-		190,950
8121 Interest	435,084	438,085		-		405,220
8122 Interest DEQ	21,076	62,530				
8131 Bond Refunding Cost	14,729	14,729	14,729			
8151 Paying Agent Fee	2,960	2,276		-		
Total:	473,850	517,620	14,729	-	-	596,170

Debt Service Payment from Water Fund

Debt Service	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
51-71-47100-8111 Principal				-		144,050
8121 Interest	328,222			-		305,693
8131 Bond Refunding Cost	11,184		11,184	-		
8151 Paying Agent Fee	1,840			-		
Total:	341,246	-	11,184	-	-	449,743

Debt

Retired Water and Sewer Bond Debt Service Fund

Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
76-71-47176-8111 Principal	340,000	280,000	290,000	325,000		
76-71-47176-8112 DEQ Principal			105,000			
76-71-47176-8121 Interest	763,307	755,525	374,963	738,325		
76-71-47176-8122 DEQ Interest			65,870			
- Transfer to Water Fund Operations	-					
Transfer to Water Capital Projects	-					
76-71-47176-8151 Paying Agent Fee	3,000	4,000	5,600	6,000	9,550	
Total Financing Uses:	1,106,307	1,039,525	841,433	1,069,325	9,550	-

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
76-00-37010-0000 Interest	4,332	8,362	1,150	1,000	108	
76-00-38112-0000 Transfer In From WW Impact Fee F	89,954	80,000				
76-00-38151-0000 Transfer In From Water Fund	560,916	534,119	414,918	459,380		
76-00-38152-0000 Transfer In from Sewer Fund	497,670	606,826	550,008	608,945		
76-00-39000-0000 Bond Proceeds-Capitalized Interest	-					
Total Financing Sources:	1,152,872	1,229,307	966,076	1,069,325	108	-

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	46,565	189,782	124,644		(9,442)	-
Fund Balance (Deficit)- Beginning:	-	46,565	236,347	360,991	360,991	351,548
Fund Balance (Deficit)- Ending:	46,565	236,347	360,991	360,991	351,548	351,548

The Water and Sewer Debt Service Fund is no longer used to make payments on the Water and Sewer Bond. Instead, the bond is paid directly out of the Sewer and Water Enterprise Funds whose spreadsheets are posted above.

Gas & Electric 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 throughout 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. The '01/'05 bond may be called on June 1, 2015 and the '11 bond on June 1, 2021. Debt service requirements to maturity are as follows:

'01/'05 Gas and Electric Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$555,000	\$491,288	\$1,046,288	\$16,900,000
2015	\$600,000	\$445,500	\$1,045,500	\$15,945,000
2016	\$650,000	\$396,000	\$1,046,000	\$14,900,000
2017	\$705,000	\$342,375	\$1,047,375	\$13,760,000
2018-2026	\$13,760,000	\$3,472,538	\$17,232,538	\$0
Totals	\$16,270,000	\$5,147,701	\$21,417,701	

'11 Gas and Electric Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$565,000	\$393,944	\$958,944	\$9,195,000
2015	\$530,000	\$382,644	\$912,644	\$8,665,000
2016	\$485,000	\$370,719	\$855,719	\$8,180,000
2017	\$445,000	\$359,806	\$804,806	\$7,735,000
2018-2027	\$4,990,000	\$2,499,838	\$7,439,838	\$2,745,000
2028-2031	\$2,745,000	\$306,469	\$3,051,469	\$0
Totals	\$9,760,000	\$4,313,420	\$14,023,420	



Of note is a change to the fund the bond is paid from. The City previously used the Gas and Electric Debt Service Fund to track the finances regarding this bond. However, in an effort to promote transparency, the City Council has directed the budget officers to reduce the amount of transfers between funds. As part of that initiative, the transfers from the Gas and Electric Funds were eliminated and replaced with a direct payment within the two Enterprise funds. The direct payments from the Enterprise funds are shown below.

Debt Service Payment from Gas Fund

Debt Service	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
55-71-47100-8111 Principal						502,250
55-71-47100-8121 Interest	139,163	136,497	173,644	1,064,000	1,064,000	429,450
8151 Paying Agent Fee	300	1,230	3,719			
Total:	139,463	137,727	177,363	1,064,000	1,064,000	931,700

Debt Service Payment from Electric Fund

Debt Service	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
53-71-47100-8111 Principal	493,000	548,250	574,000			932,750
8121 Interest	788,591	773,482	508,559	1,596,000	1,596,000	797,517
8151 Paying Agent Fee	1,700	6,970	700			
8155 Letter of Credit Fee						
Total:	1,283,291	1,328,702	1,083,259	1,596,000	1,596,000	1,730,267

Retired Gas and Electric Bond Debt Service Fund

Fund 75- Gas & Electric Bond Debt Service

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
75-71-47175-8111 Principal Series 2005	580,000	1,100,909	1,435,000	790,000		
75-71-47175-8121 Interest Series 2005	932,119	911,819	1,225,963	862,680		
75-71-47175-8111 Principal Series 2011				605,000		
75-71-47175-8121 Interest Series 2011				407,556		
75-71-47175-8155 Letter of Credit Fee	-					
75-71-47175-8156 Remarketing Fee	-					
75-71-47175-8151 Paying Agent Fee	2,000	8,200	2,000	2,264	3,500	
75-00-39111-0000 Bond COI			142,294			
Total Financing Uses:	1,514,119	2,020,928	2,805,257	7,500	3,500	-

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
75-00-37010-0000 Interest Earnings	2,033	4,231	4,537	7,500	1,212	
75-00-38113-0000 Transfer in from Electric Impact Fee		220,000				
75-00-38153-0000 Transfer In from Electric Fund	900,000	692,546	1,500,187	1,596,000		
75-00-38155-0000 Transfer In from Gas Fund	845,000	639,273	1,500,187	1,064,000		
75-00-39000-0000 Bond Proceeds-Capitalized Interest						
75-00-39111-0000 Bond Proceeds			143,294			
Total Financing Sources:	1,747,033	1,556,050	3,148,205	2,667,500	1,212	-

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	232,914	(464,878)	342,948		(2,288)	-
Fund Balance (Deficit)- Beginning:						-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

The Gas and Electric Debt Service Fund is no longer used to make payments on the Gas and Electric Bond. Instead, the bond is paid directly out of the Gas and Electric Enterprise Funds whose spreadsheets are posted above.

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%. There are only two payments left on this bond. This year's debt payment totals \$148,635. The bond may be called anytime. The debt service requirements to maturity are as follows:

Road Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End of FY
2014	\$139,000	\$9,635	\$148,635	\$146,000
2015	\$146,000	\$3,285	\$149,285	\$0
Totals	\$285,000	\$12,920	\$297,920	

Fund 79- Road Bond

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
79-00-47179-8111 Principal	119,000	374,940	128,000	134,000	134,000	139,000
79-00-47179-8121 Interest	31,137		21,176	15,588	15,587	9,635
79-00-47179-8151 Paying Agent Fee	7,550		1,250	1,250	1,250	1,250
Total Financing Uses:	157,687	374,940	150,426	150,838	150,837	149,885

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
79-00-38100-0000 Transfer In From General Fund- Streets	150,137			150,838	150,838	
79-00-38118-0000 Transfer In From Trans. Imp. Fees		150,862	150,426			149,885
Total Financing Sources:	150,137	150,862	150,426	150,838	150,838	149,885

BALANCE SUMMARY	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(7,550)	(224,078)	-		1	-
Fund Balance (Deficit)- Beginning:	13,478	5,928	(218,150)		(218,150)	(218,149)
Fund Balance (Deficit)- Ending:	5,928	(218,150)	(218,150)		(218,149)	(218,149)



Section XIII

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CITIZENS' GUIDE TO THE BUDGET



FISCAL YEAR 2014

The Citizens' Guide to the Budget is published as a separate document. It is included in the full City budget by way of reference. There also many links on the document, but these do not work in this document. If you wish to use the links, please download the actual Citizens' Guide to the Budget document on the City Website.

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What is the citizens' budget guide?

A citizens' budget guide is a simplified form of the [full City budget](#) that presents budget information in a concise and easy-to-understand format.

Why did the City create the citizens' budget guide?

The citizens' budget guide was created to make budget information more accessible to citizens. The full City budget may be challenging for the average citizen to read because of its length and technical aspects. The citizens' budget guide is short and simple. By providing a simplified budget, the City hopes to increase transparency and citizen involvement in the budget process.

Is all the budget information in the citizens' budget guide?

The citizens' budget guide does not contain all the information found in the full City budget. The full City budget is over 300 pages and so it is not possible to include everything in this short document. We do try to be as complete and transparent as possible in this document. However, the citizens' budget guide is meant to supplement, not replace, the full City budget. If questions arise while reading the citizens' budget guide or more detailed information is desired, the full City budget should be consulted.

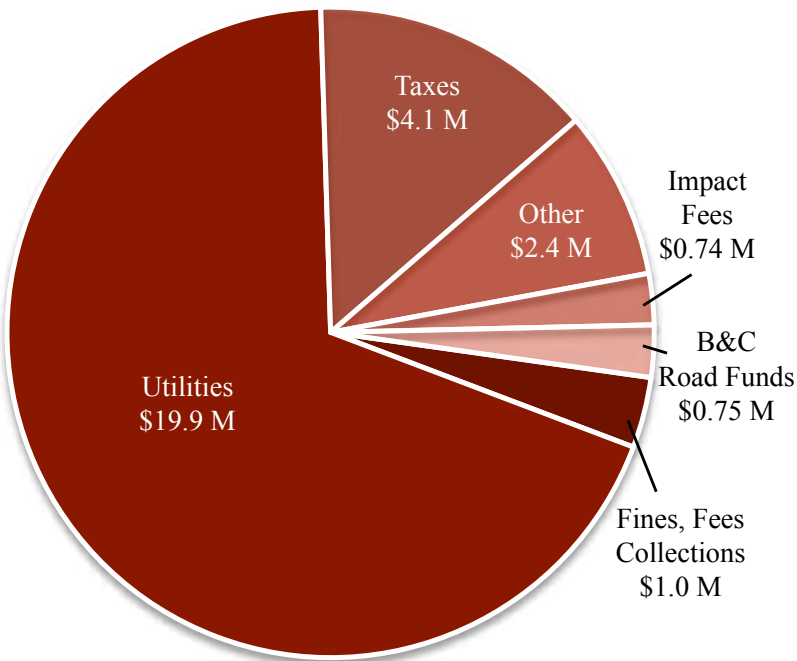


Eagle Mountain City Hall

BUDGET IN A PAGE

A quick summary of the budget

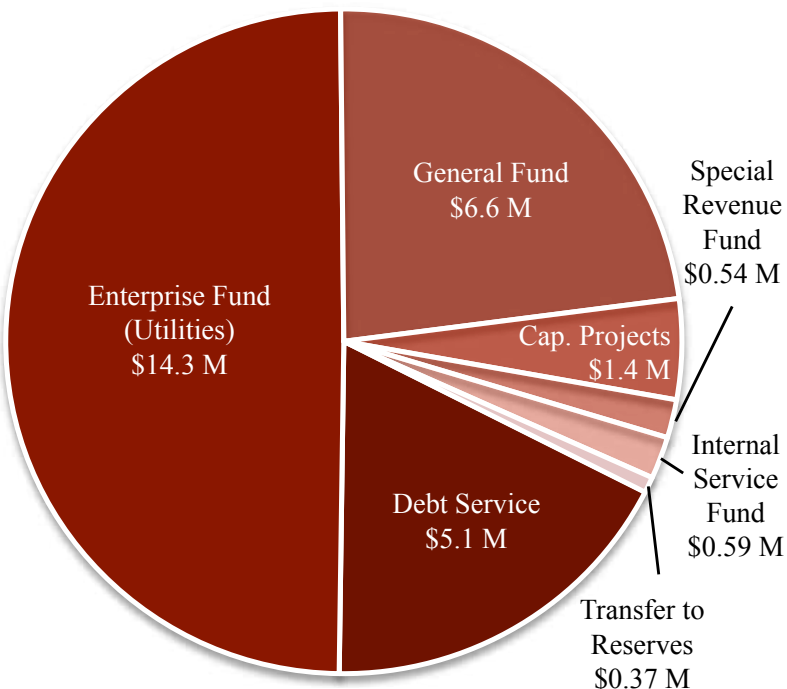
Revenues



Total Revenues \$28.9 Million

The chart on the left gives the breakdown for total City revenues in FY 2014 by category. The largest source of revenue is from utilities which includes gas, electricity, and water revenues. Next is taxes which includes sales tax, property tax, and utility fees. The Other category includes many things such as grants, event revenue, and developer contributions. Impact fees are fees paid by developers to fund future infrastructure needs. B&C road funds are transfers from the Utah Department of Transportation (UDOT) to help the City build and maintain roads. Fines, fees, and collections include recreation fees, building inspection fees, engineering fees, etc. Notice revenues equal expenditures which is required by state law.

Expenses



Total Expenses \$28.9 Million

The chart on the left provides a breakdown of the budget according to fund. The largest fund is the enterprise fund which supports all the utilities and is funded by utility revenue. Next is the general fund that supports government-type activities such as recreation, roads, police, city planning, etc. General fund revenue sources include taxes, fines, fees, collections, B&C road funds, and Other. Debt service is essentially the City's debt payment, 75% of which is for utility infrastructure. The debt is paid for mostly by utility revenue but also uses impact fees and Other. Capital projects are major City projects such as constructing roads, parks, and buildings. These projects are funded by the general fund, impact fees, and Other. The special revenue fund consists of special events and economic development which are supported by ticket sales, sponsorships, building sales, and the general fund. The internal service fund is fleet services. Fleet services purchase and maintain City vehicles and receives funds from other departments.

THE BUDGET BIG PICTURE

What is a city budget?

A budget in its simplest form is a **summary** of City revenues and expenditures. However, a City budget is more than just a summary. The budget is a **legal document** that allows the City to spend money. The budget is a **spending control tool** that enables administrators to set limits on spending and spending levels throughout the year. Additionally, the budget is a **master plan** for how the City will accomplish its goals. The City identifies goals and then assigns funds in a manner that will enable the City to accomplish these goals. Finally, the budget is an **accountability tool** that allows citizens to see how the City is spending public funds.

Why is the budget important for me to understand?

The budget is at the heart of City activities. If you understand the budget, you will understand City priorities as well as the plan for improving the City. You will also understand the challenges faced by the City and how the City plans to deal with these challenges.

FY 2014 Budget Calendar

December 2012 - March 2013

City prepares initial budget through efforts of budget committee, fund managers, and City Council

April 2013

Mayor submits initial budget to the City Council;
City Council reviews and changes budget

May 2013

City distributes proposed budget to public and holds
budget hearings with the public

June 2013

Final public hearings are held and final budget is
finished and adopted

July 2013

Budget goes into effect and regulates spending through
the end of June, 2014

August 2013

City budget document is completed and distributed

June 2014

Amendments are made to account for changes in
spending and revenues, another public hearing is held

December 2014

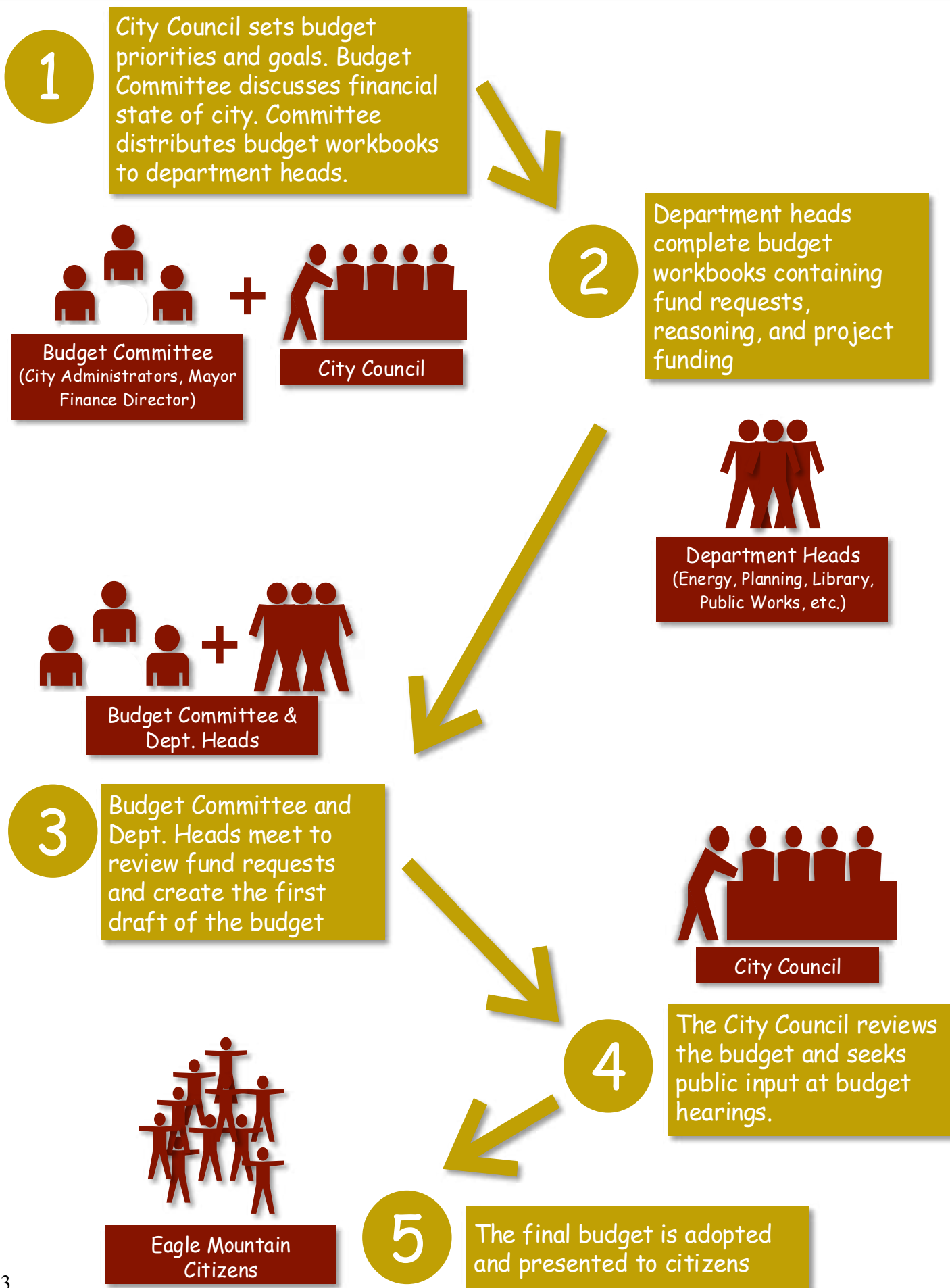
Budget audit is completed by independent auditors and
the audit report is available for public view

How is the budget created?

The City creates a new budget every year. However, the budget does not follow the normal calendar year (Jan.– Dec.). The budget goes into effect on July 1 of every year and ends on June 30 of the next year. This is called the [fiscal year](#) (FY). FY 2014 begins on July 1, 2013 and ends June 30, 2014.

The budget process for FY 2014 lasts two years and overlaps with the budget processes for FY 2013 and FY 2015. A brief overview of the entire process can be seen on the left. The budget process starts with the budget committee meeting together to discuss City finances and goals. The budget committee issues workbooks to department heads. The department heads fill in the workbook asking for funds according to anticipated needs. During this time, the City Council meets to discuss City goals. Next, the budget committee and department heads work together to create the initial budget. The initial budget is submitted to the City Council who reviews and changes the budget. The City distributes the budget to the public and public hearings are held discussing the budget. After the hearings, the final budget is adopted.

BUDGET PROCESS



THIS YEAR'S BIG CHANGES

How is the economy affecting the budget?

As the nationwide economy continues to make a slow recovery, evidence of the recovery is being seen in Eagle Mountain City. The City has seen a jump in the issuance of building permits, a sign of renewed construction efforts. The revenue from increased building permit issuance gives the budget a slight boost. Next, sales and property tax collections are predicted to increase slightly as well. All together, these revenue increases will help stabilize the City's fund balance which will be used to fund future capital projects.

What are the major changes from last year's budget?

Unified Fire Authority (UFA)

The City no longer directly provides fire and ambulance services. In December 2012, the City reached an agreement with [Unified Fire Authority](#) (UFA) to provide fire and ambulance services for the City. UFA provides fire services to many Utah cities such as Draper, Herriman, Midvale, and Riverton. UFA will collect property taxes in addition to what the City collects. To offset the property tax increase for citizens, the City lowered its property tax rate, removed the water utility franchise fee, and lowered transfers to the general fund (which allowed for lower utility rates). What this means for the budget is the City will see slightly lower revenues from property taxes and utility fees. Also, paying for fire and ambulance services will no longer be part of the budget.



General Fund Transfers

General fund transfers are transfers from one fund (such as the electric fund) into the general fund. These transfers are mostly administrative charges that account for work done by general fund employees for another fund. For example, when the finance director handles calls about electric billing, the electric utility "pays" the general fund for his services through transfers. These transfers will drop from \$2.1 million to less than \$1 million. The change occurred as part of the process to join UFA as discussed above.

Capital Spending Decrease

Capital spending fluctuates greatly from year to year depending on the needs of the City and the capital projects currently underway. From FY 2013 to FY 2014, capital spending has dropped from \$5 million to \$1.4 million. The drop occurred because several projects have been completed, namely the new [electric substation](#), new electric power lines, and new energy building. Additionally, the City has relatively few major projects to complete this year.

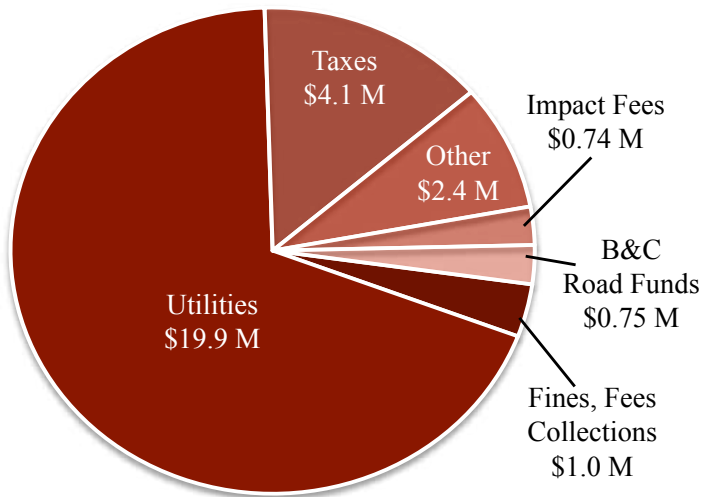


Special Events, Economic Development, Utility Billing

A change has been made to how three departments will be coded in the City books. The departments are Special Events, Economic Development, and Utility Billing. These have previously been part of the general fund. Special Events and Economic Development will become two new [special revenue funds](#). Special revenue funds are unique because they have specific revenue sources. The Utility Billing fund has been removed and the utility billing costs have been allocated between all the utility funds.

MONEY-IN

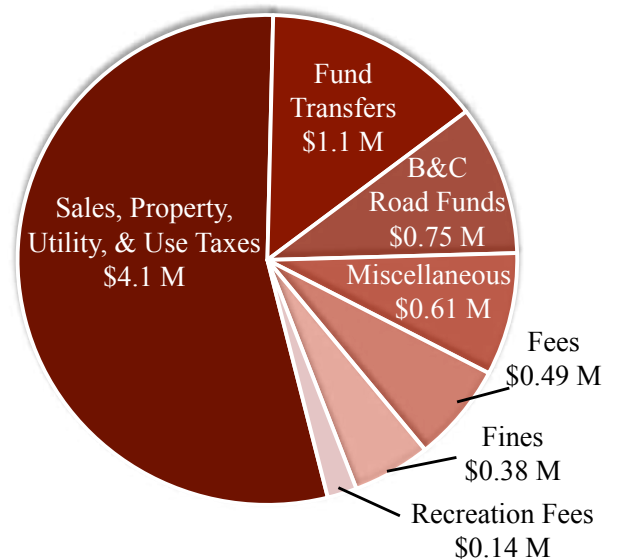
How much money is the City expected to receive?



The chart on the left gives the breakdown of total City revenues by category. The largest source of revenue is from utilities. Utility revenue is used to provide utility services. Taxes include sales tax, property tax, and utility fees. The other category includes many things such as grants, event revenue, and developer contributions. Fund transfers are when one fund receives money from another. Impact fees are fees paid by developers to fund future infrastructure needs. [B&C road funds](#) are transfers from UDOT to help the City build and maintain roads. Fines, fees, and collections include recreation fees, building inspection fees, engineering fees, etc.

How much money will the general fund receive?

The general fund is projected to receive about \$7.6 million for FY 2014. The general fund is the primary operating fund for most government activities. The general fund supports services such as parks, roads, police, city planning, etc. The chart on the right shows the breakdown of revenue sources for the general fund. The primary revenue source for the general fund is taxes. Taxes are explained in the next section. The second largest source is transfers. General fund transfers primarily consist of payments from utility funds for work done by general fund employees. [B&C road funds](#) are funds from the State of Utah to help the City build and maintain roads. The miscellaneous revenue will mostly come from a \$500,000 expected payment from UFA for a fire station. The rest of the revenue comes from fees, fines, and grants.



Sale of Fire Station

As part of the agreement reached with the Unified Fire Authority, the City anticipates receiving an approximate payment of \$500,000 from UFA for the sale of one of two of the City's fire stations.

What taxes does the City collect?

Property Tax

The City projects to receive about \$1 million in property tax revenues. This is a decrease of \$75,000 from last year. The decrease is the result of lowering the City property tax rate. It was lowered as part of the agreement to join UFA. However, the decrease was lessened by the improving economy and City growth. Property taxes are collected by Utah County. The county sends assessors to all homes, who appraise home values, and then a tax bill is sent. Primary residence homes are taxed at 55% of assessed value while secondary homes are taxed at 100% of assessed value. The box on the right shows how the property tax is calculated for a \$100,000 and a \$200,000 home.

To see your most recent property assessment, click [here](#).

Property Tax Breakdown



Home			
Assessed Value		\$100,000	\$200,000
Taxable Value (55%)		\$55,000	\$110,000
Schools-	0.883%	\$486	\$971
Fire-	0.219%	\$121	\$241
City-	0.138%	\$76	\$152
County-	0.113%	\$62	\$124
Water-	0.046%	\$25	\$50
Fees-	0.020%	\$11	\$22
Total-	1.418%	\$780	\$1560

Sales Tax

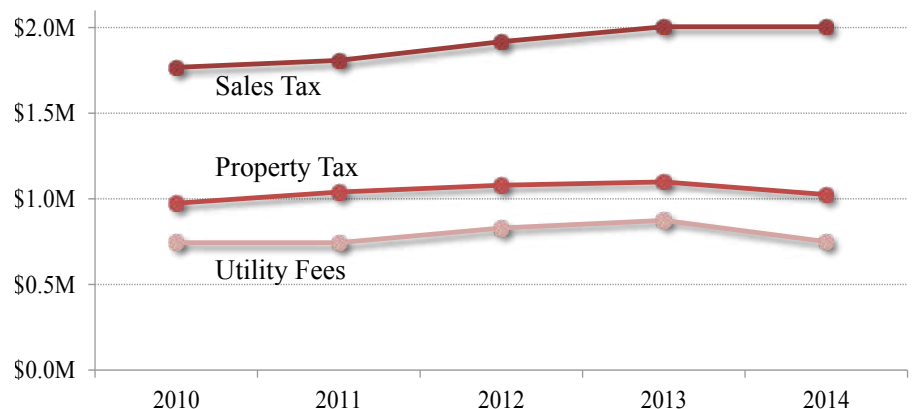
Of all the taxes, the City receives the most revenue from sales tax. The City projects to receive about \$2 million from sales tax. Sales in Eagle Mountain are taxed at [6.75%](#) (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size. This second portion is where most of the sales tax revenue comes from for Eagle Mountain.

Utility Franchise Fees

Utility franchise fees are projected be around \$750,000: \$450,000 from electric services and \$300,000 from natural gas services. The City charges utility franchise fees only on natural gas and electric services. The City used to charge a utility franchise fee on water services but has dropped that charge in an effort to help offset the property tax increase due to UFA. Utility franchise fees are charged on a percentage rate of 6%. To calculate utility franchise fees, simply multiply gas and electric charges by 6%. As a side note, the State taxes residential gas and electric services at 4.05%.

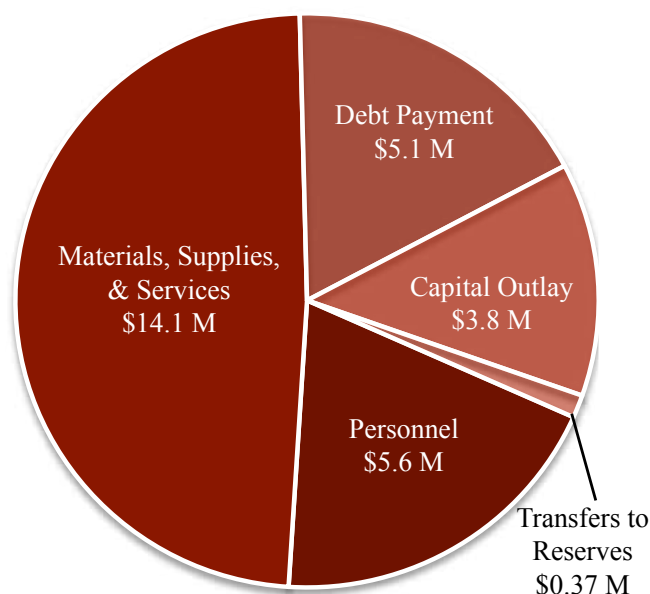
Year-Over-Year Tax Collections

The chart on the right shows year-over-year tax collections for sales tax, property tax, and utility fees. Notice both property and utility tax collections will drop this upcoming year.



MONEY-OUT

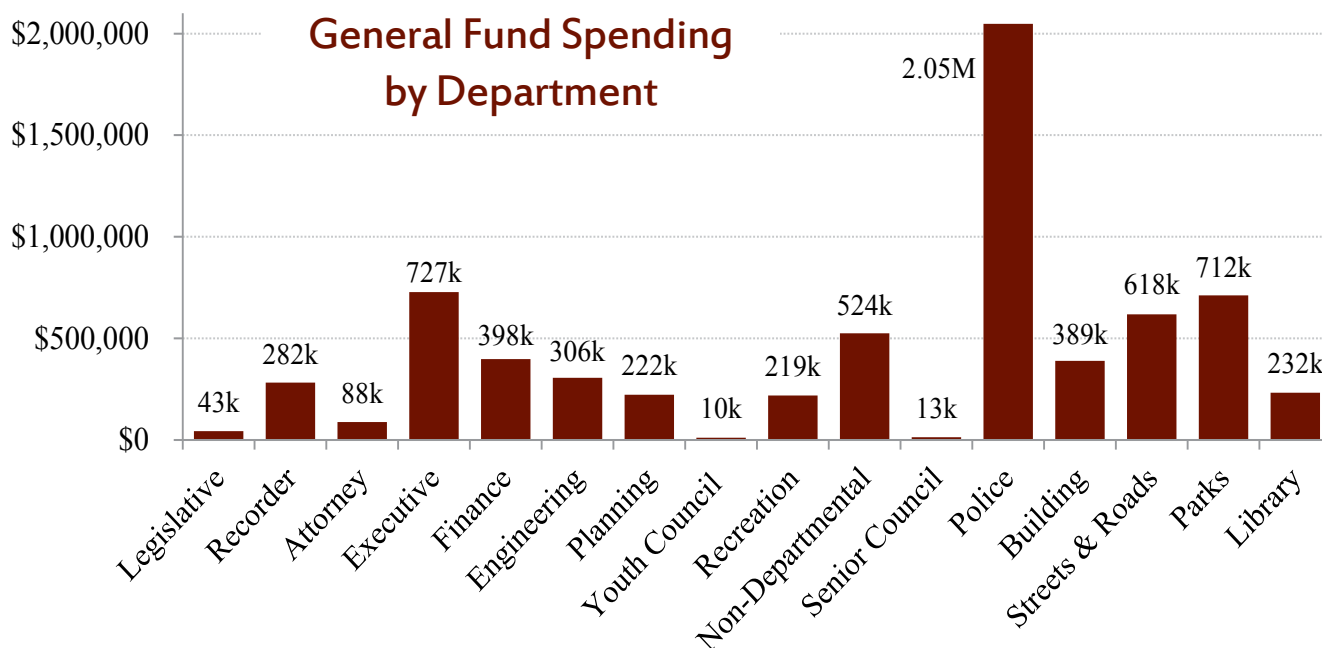
How much money does the City expect to spend?



The City expects to spend \$28.9 million in FY 2014. The chart on the left gives the breakdown for total City spending by category. The chart does include utility spending which accounts for 64% of the total budget. The largest expense is for materials, supplies, and services. This includes everything from office supplies to attorney fees to construction materials. Personnel costs include the salaries, wages, and benefits for all City employees. Transfers are transfers of money between funds. Debt payment is how much the City will pay on its loans. Capital outlay is for long-term equipment, infrastructure, and large projects. Transfers to reserves is the excess money the City will save for future projects. Compared to last year, the enterprise, general, and capital projects fund spending has dropped. Debt service has remained the same. Internal service fund spending has gone up.

How much money will be used by the general fund?

About \$6.8 million is expected to be spent by the general fund. The general fund is what most people look at in the City budget because the general fund supports the activities that most people associate with city government. It is also the fund that City officials have the most discretion over and where taxes are spent. The general fund consists of 16 departments which can be seen on the chart below along with the funds allocated to each department. The major changes include the removal of fire, ambulance, special events, utility billing and economic development. These changes are discussed in detail in the “This Year’s Big Changes” section.



What are the two new special revenue funds?

As mentioned previously, the City has created two new [special revenue funds](#) from the special events and economic development departments. Special events provides various City events, the most notable being Pony Express Days. Economic development runs the business incubator program and seeks to encourage economic growth in the City. These will no longer be a part of the general fund. Special revenue funds are activities supported by at least one non-typical revenue source. The non-typical revenue sources for special events is ticket sales and sponsorships; for economic development, it is the sale of the golf course shed. The City made this change to provide greater transparency and accountability in the accounting for these funds. For example, the City will know exactly how much subsidy is needed by special events from the general fund. This year the subsidy for special events is expected to be \$80,000, a significant reduction from years past. The respective budgets for special events and economic development are \$369,526 and \$165,972.



Special Events

Revenues	\$290k
Expenses	\$370k
Subsidy	\$80k



Economic Development

Revenues	\$106k
Expenses	\$166k
Subsidy	\$60k

What big projects is the City working on?

The City has a few big projects in mind and expects to complete them with a budget of \$1.4 million. These projects are referred to as capital projects. Capital projects are typically large, one-time projects that create or improve important facilities and infrastructure. The largest of these projects are listed below. For your information, last year's projects included the completion of the new electric substation and electric feeders as well the new energy building.



Widening of Pony Express Parkway at Porter's Crossing
\$590,000



Creation of City cemetery
\$283,356



Installation of stop light at the Ranches Pkwy & Pony Express Pkwy intersection
\$270,000



Improvements for Mid-Valley baseball park
\$169,499

DEBT

How much debt does the City have?

As of July 1, 2013, the City has about \$51.4 million in outstanding (unpaid) debt in the form of [bonds](#). This number may seem high to citizens, but is not an unusual number for a city, especially considering how new the City is. In fact, the City has remarkably low debt for governmental activities. A breakdown of City debt is on the right.

Governmental activity debt is only \$2.8 million, \$2.5 million of which is technically not considered City debt, but debt for a specific part of the community known as a [SAD](#) or SAA. Also, the City has no [general obligation bonds](#) and only one [revenue bond](#) for road construction.

The bulk of the debt (\$48.6 million) is for utilities, which are considered business-type activities. \$27.6 million is from building gas and electric infrastructure and \$14.6 million is from building water and sewer infrastructure. \$6.4 million is from building the wastewater treatment plant and is known as the DEQ bond. This debt is paid for by utility revenues. These figures are not unusual considering how new the City is, how quickly the City has grown, and the fact that the City provides more utilities than most other cities.

Remaining Debt

Government-Type

Name	Amount	Maturity
Road Bond	\$0.3M	2015
'06 SAA	\$2.5M	2018

Business-Type

Name	Amount	Maturity
'01/'05 G&E*	\$17.8M	2026
'08 W&S^	\$14.6M	2031
'11 G&E*	\$9.8M	2031
DEQ Bond	\$6.4M	2028

Total **\$51.4M**

*G&E- Gas and Electric Bond

^W&S- Water and Sewer Bond

Why does the City use debt?

- Using debt is fairer for citizens because the citizens who pay for the debt enjoy the benefits. For example, if the City builds a recreation center using debt, the current citizens using the recreation center are paying for the debt. Alternatively, the City can save taxes for 15 years to build a recreation center, but many citizens who paid taxes for the recreation center will have moved by then and will not enjoy the benefits.
- Second, debt enables cities to be responsive to citizens' needs. For example, if citizens want a recreation center, the City can quickly meet that demand by using debt. Alternatively, if the City decides to save money for 15 years, the citizens who live in the City 15 years later may not want a recreation center.
- Third, citizens generally prefer cities not to accumulate large amounts of cash and state law prohibits cities having a lot of cash on hand.

Basic principles of city debt

- Cities are [legally prohibited](#) from [deficit spending](#) unlike the federal government.
- The State of Utah sets limits for how much debt cities can have and the City is well within that limit.
- The debt used by the City is called [municipal bonds](#). These are considered low-risk, safe investments because the City goes through a stringent evaluation to make sure the City has almost no default risk.
- City bond agreements typically prohibit the City from paying off bonds early for a certain period of time. This is called a no-call period. Therefore, the City cannot use excess money to pay off bonds until the no-call periods are complete. Only the '06 SAA, Road Bond, and DEQ Bond are currently callable.
- Bonds are used to pay for capital projects such as a new building or new utility infrastructure. Bonds are not used to pay for operating expenses.

How does the City manage utility services?

Most utility services are provided directly by the City. When the City was first incorporated, gas and electric companies were not willing to pay all the costs associated with building infrastructure in Eagle Mountain. Therefore, the City decided to build the infrastructure and provide these services instead. That is why Eagle Mountain City is one of the few cities left in the area providing natural gas services to residents. The only utility services not provided directly by the City are garbage collection and telecom. The City has a contract with [Ace Disposal](#) for garbage collection. Private businesses provide telephone/internet services.

The chart on the right compares current utility rates with those of [Rocky Mountain Power](#) and [Questar Gas](#). The City also completed a more comprehensive study which can be viewed [here](#).

Monthly Utility Rate Comparisons				
Electric		Gas		
Year-Round	Eagle Mountain			
	Base	\$10.14	Base	\$9.47
	¢/kWh	10.46¢	Per Dth	\$6.74
	Average Bill	\$104.28*	Average Bill	\$63.39*
Summer	Rocky Mountain Power		Questar Gas	
	Base	\$5.00	Base	\$5.00
	0-400 kWh	8.60¢	Per Dth	\$7.56
	400-1000	11.21¢	Average Bill	\$65.48*
	1000+	14.03¢		
	Add 14¢/kWh for on-peak usage			
	Average Bill	\$95.45*		
Winter				
	Base	\$5.00	Base	\$5.00
	0-400 kWh	8.60¢	Per Dth	\$8.49
	400+	9.61¢	Average Bill	\$72.92*
	Average Bill	\$87.45*		
*Average electric usage- 900 kWh		*Average gas usage- 8 Dth		

How are utility monies spent?

Item	Cost	%
Electricity Purchase	\$5,060,000	59%
Debt Payment	\$1,730,267	20%
Equipment, Materials & Services	\$860,459	10%
Personnel Costs	\$777,601	9%
Admin Charges	\$218,681	2.5%
Total	\$8,647,008	

Some citizens wonder what happens to the money they pay for their utilities. Utility money spending will be explained using the electric utility as an example. The chart on the left provides a breakdown of the electric utility spending for FY 2014. Each category represents a different place where the money you pay for electricity ends up. Almost 60% of the money you pay will be used by the City to buy electricity from a power provider. About 20% goes towards paying for the debt used to construct power lines and power stations. You can think of it as the cost to place the power lines to your home and to have a consistent electric connection. About 10% goes towards the materials and services (tools, construction materials, electric meters, etc.) needed to maintain and run the electric infrastructure. About 9% goes to pay the employees who run and maintain the electric

infrastructure. Lastly, 2.5% goes towards administration. Administration charges are the cost for the time spent by administrators (finance, HR, city administrator, etc.) running the electric utility. Hopefully this provides a clearer picture of how utility money is used. The other utilities follow a similar pattern to the electric utility.

BANG FOR THE BUCK

What services does the City provide residents?

The City provides a large number of services to citizens. These services are listed below.

- [Administration](#)
- [Building Codes & Inspections](#)
- [City Engineering](#)
- [City Planning](#)
- [Electricity](#)
- [Economic Development](#)
- [Events](#)
- [Garbage Collection](#)
- [Gas](#)
- [Library](#)
- [Parks](#)
- [Police](#)
- [Public Information](#)
- [Record Keeping](#)
- [Recreation](#)
- [Roads](#)
- [Sewer](#)
- [Senior Council](#)
- [Storm Drains](#)
- [Water](#)
- [Youth Council](#)

How has the City improved services?

Improved Fire Protection

As mentioned earlier, UFA now provides fire and ambulance services for the City. The decision to do this was based in large part because of the enhanced fire protection UFA could provide. The Dump Fire in 2012 was a clear example of the danger wildfires pose and the need for more protection. UFA provides greater protection from these fires because they have access to a large pool of firefighters, fire trucks, and advanced equipment.

Transparency & Communication

The City is improving transparency and communication by utilizing Facebook, Twitter, Pinterest, Youtube, a mobile app, website, and newsletters. Events, announcements, meetings, and City news can easily be found from a variety of sources.

Recreational Opportunities

The City has recently created a variety of new adult recreation programs such as softball, volleyball, flag football, and basketball. These can be viewed by clicking [here](#).

Increased Parks and Road Maintenance

The City is increasing spending on parks and road maintenance to provide higher quality roads and more pristine parks.

How has the City saved money?

Outsourcing

The City saves thousands of dollars every year by constantly evaluating whether the City can save money by outsourcing. The City outsources many services already such as IT, attorney services, and police. This year the City will save money by outsourcing park maintenance and a few Pony Express Day events.

Staffing

The City is saving money by allowing attrition to reduce the number of full-time employees. The City then hires part-time employees to maintain service levels. The City is also saving money by not providing cost of living pay increases to employees. Instead the City is conducting a salary survey which will base pay on performance.

Sale of Golf Course

The City recently sold its golf course, The Ranches Golf Club, to a private entity. Therefore, the City will no longer assume the expenses and financial risks associated with the golf course.

PUBLIC PARTICIPATION AND MORE INFORMATION

How can I participate in the budget process?

The primary way citizens can be involved in the budget process is by attending public budget hearings at City Hall. The City makes the proposed budget for the upcoming fiscal year available to citizens in the beginning of May. From May to June the City holds public hearings where citizens can come express their views and ask questions about the budget. Questions and comments are welcome anytime though.

How can I obtain a copy of the full City budget?

The easiest way to obtain a copy of the budget is by viewing and downloading the budget from the City website. The budget can be found under the “Transparency” link on the main website www.eaglemountaincity.com. You may also just click [here](#). The budget is also available to view in print form at City Hall.

Other important financial documents

There are two other important documents related to the budget. First are the budget amendments. Budget amendments are changes from the original budget caused by unforeseen circumstances. The amendments are made at the end of the fiscal year and are published as part of the next year’s budget document. The second important document is the CAFR which is the City’s financial audit. The CAFR for FY 2013 will be available December 2013. The CAFR’s from previous years can be found by clicking [here](#).

City Information

Eagle Mountain City Hall
1650 E Stagecoach Run
Eagle Mountain, UT
84005

Office Information
Phone: 801-789-6600
Hours: 7:30 a.m.-5:30 p.m. M-F

City Council Meetings
The City Council meets on the first and third Tuesdays of every month. The most current schedule can be found [here](#).

Check Out Eagle Mountain On:
[Facebook](#)
[Twitter](#)
[YouTube](#)
[Pinterest](#)
[City Website](#)

City Officials & Staff

Mayor
Heather Jackson

City Council
Donna Burnham
Ryan Ireland
Nathan Ochsenhirt
John Painter
Richard Steinkopf

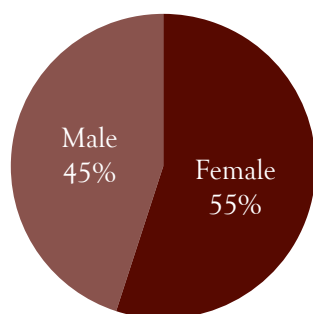
City Administrator
Ifo Pili

Document Prepared By
Scott Swindler, Project Specialist
Charlie Fuller, Project Specialist
Ikani Taumoepeau, Senior Project Manager
Paul Jerome, Finance Director
Jason Walker, Assistant City Administrator

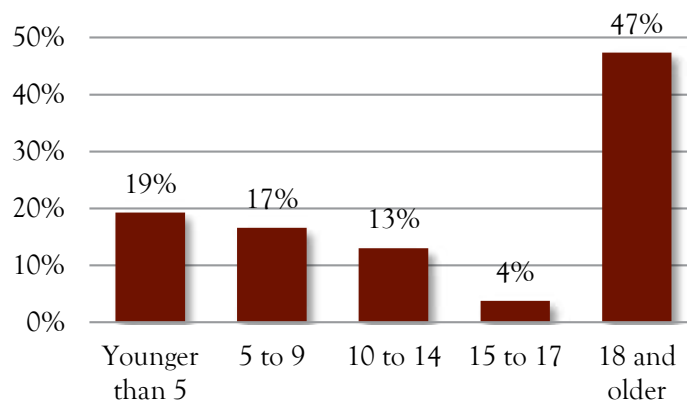
Statistics & Demographics

The following charts are based on information gathered from the annual Citizen Satisfaction Survey, the results of which may be found in the next section.

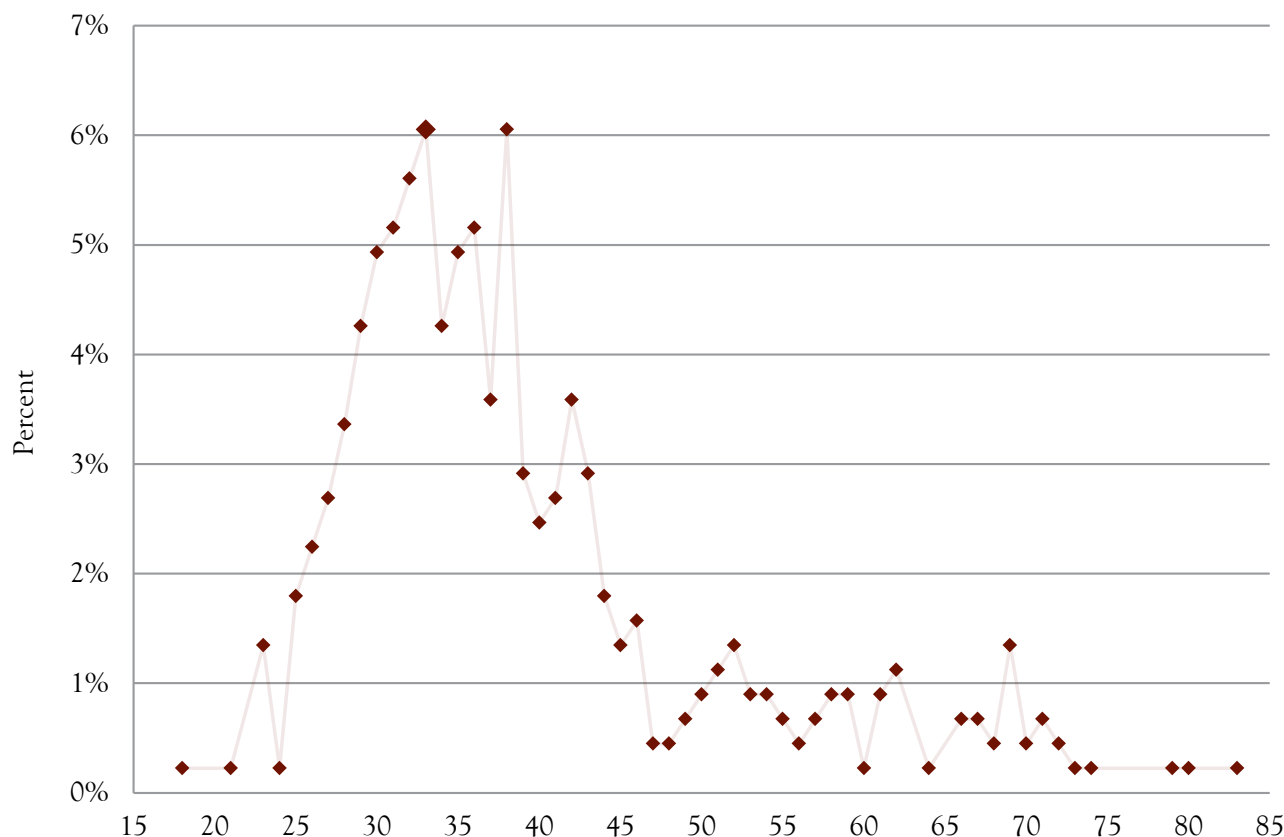
Gender



Population by Age

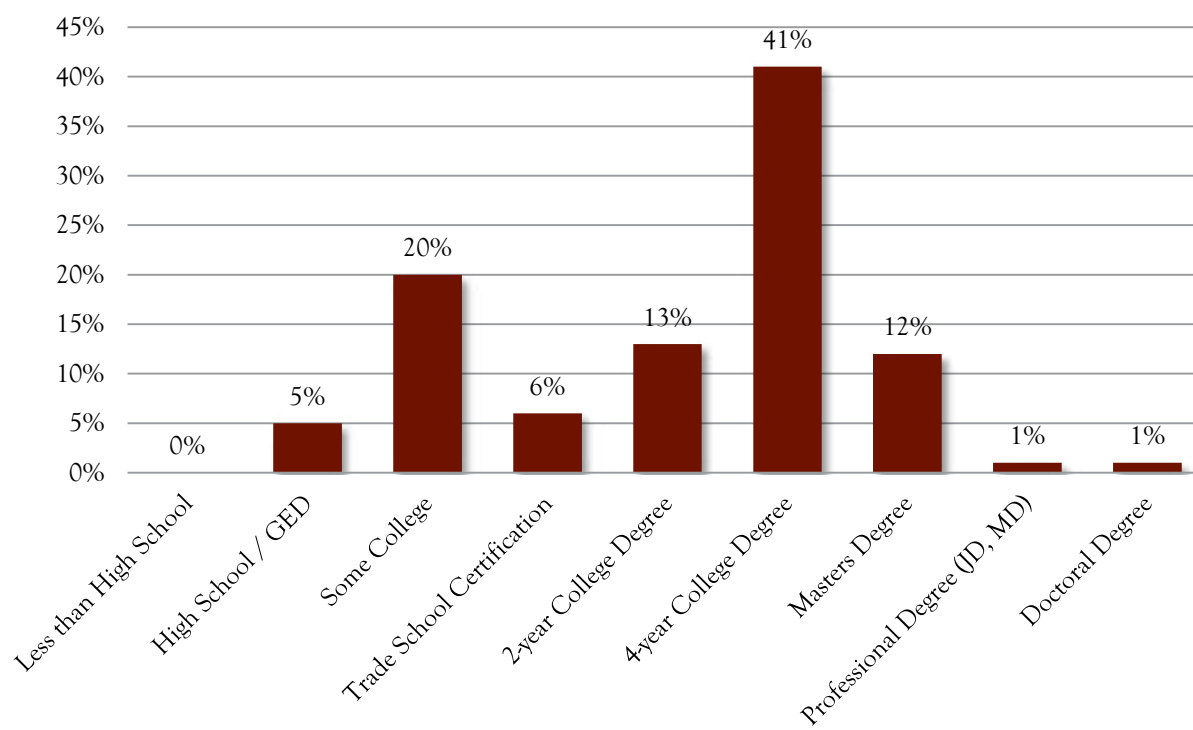


Adult Population by Age

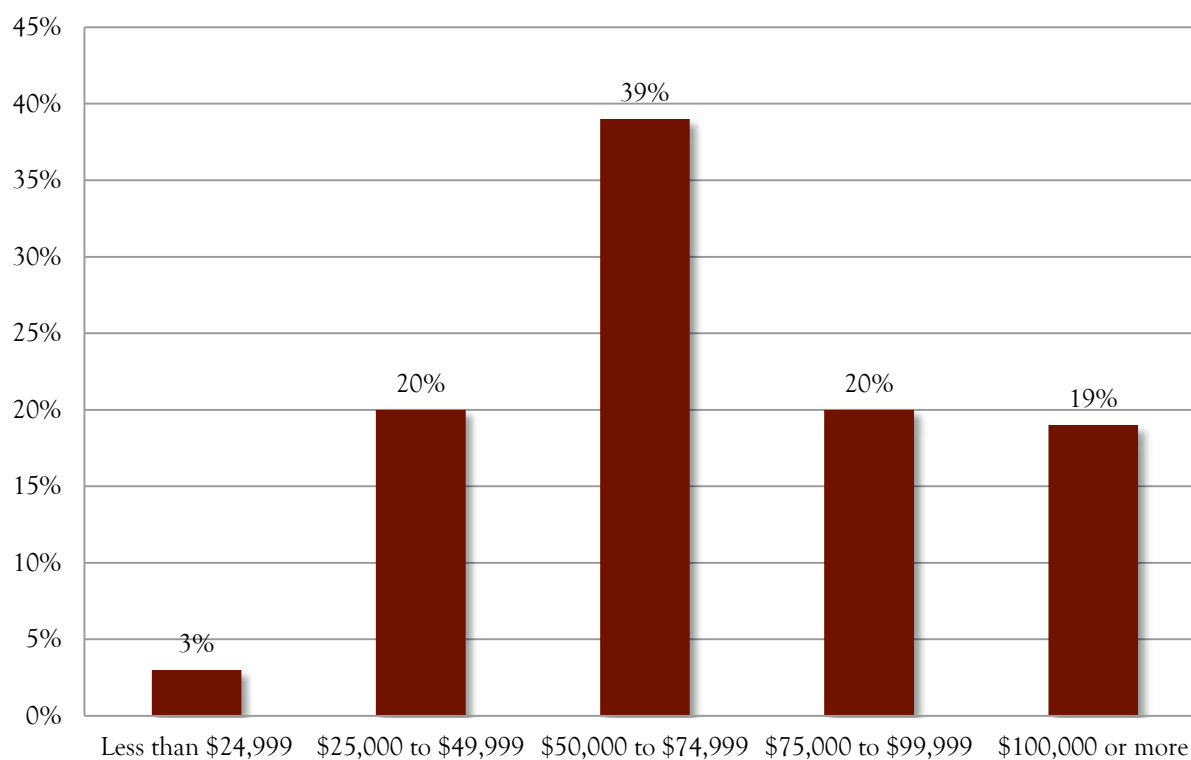




Education Level

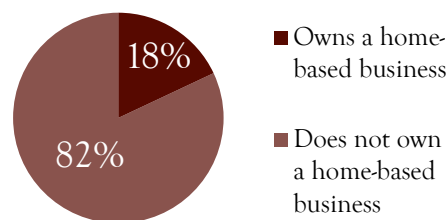


Income

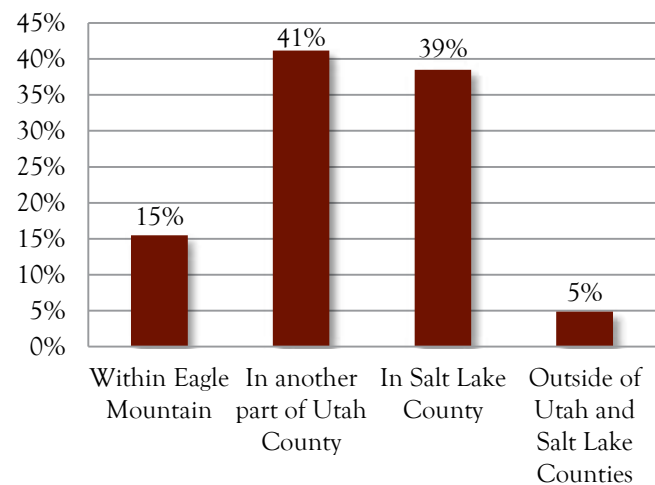


Statistics & Demographics

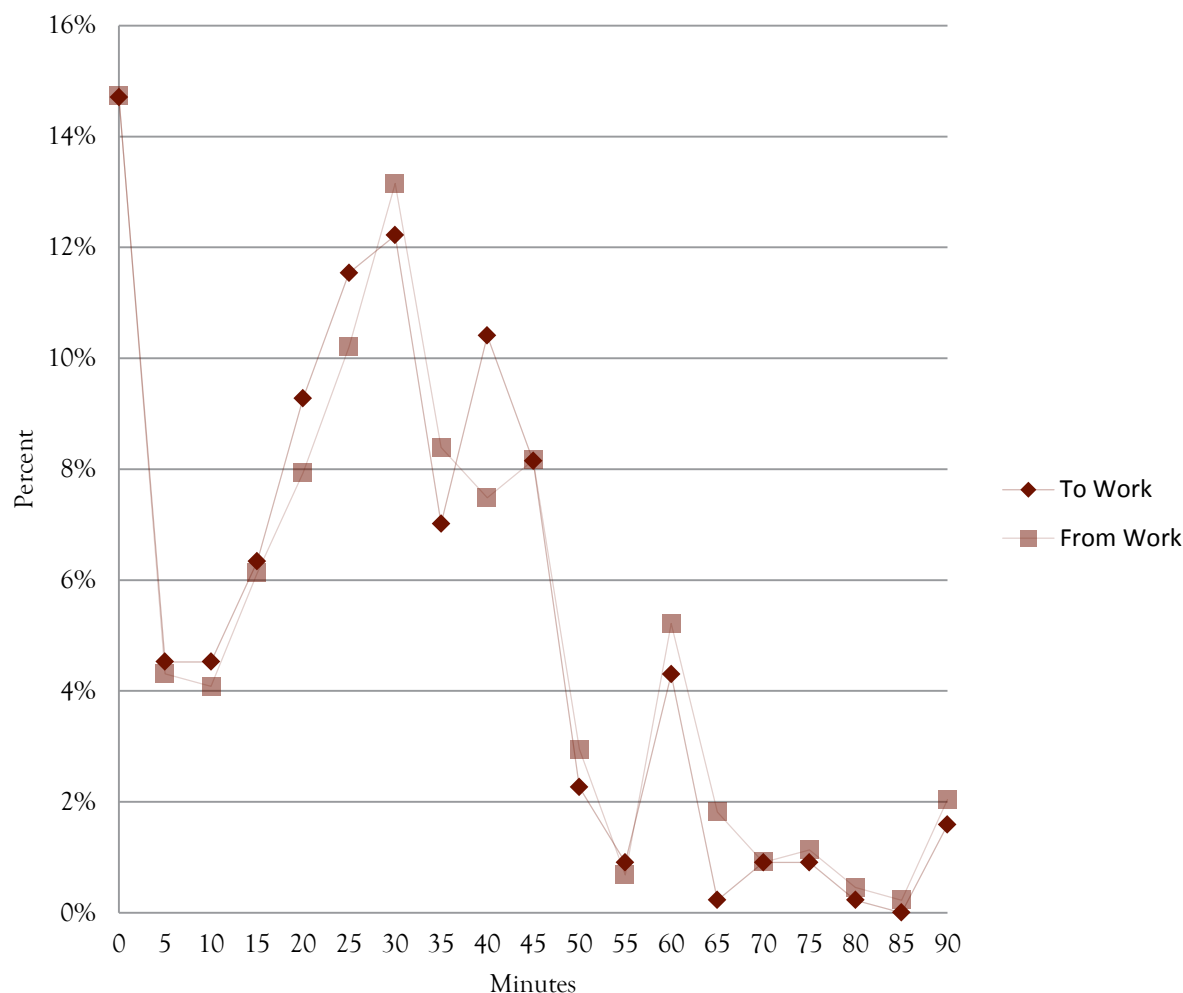
Small Business Owners



Employment Location

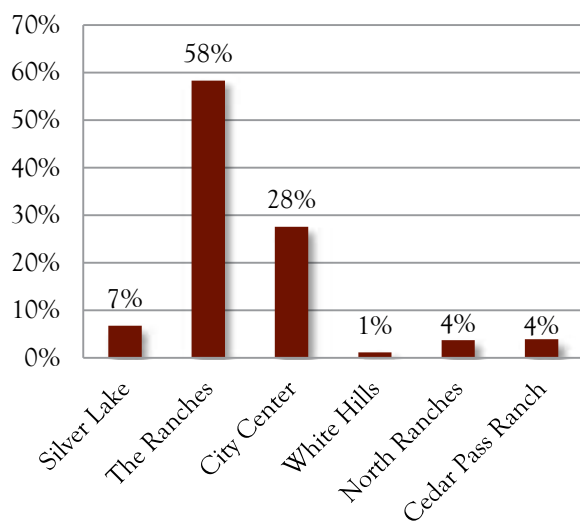


Commute

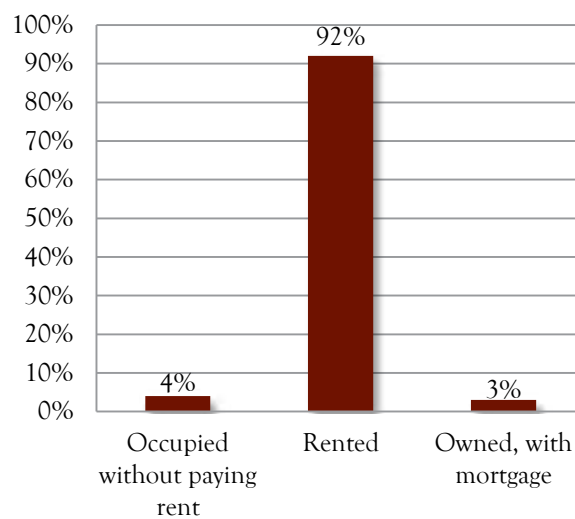




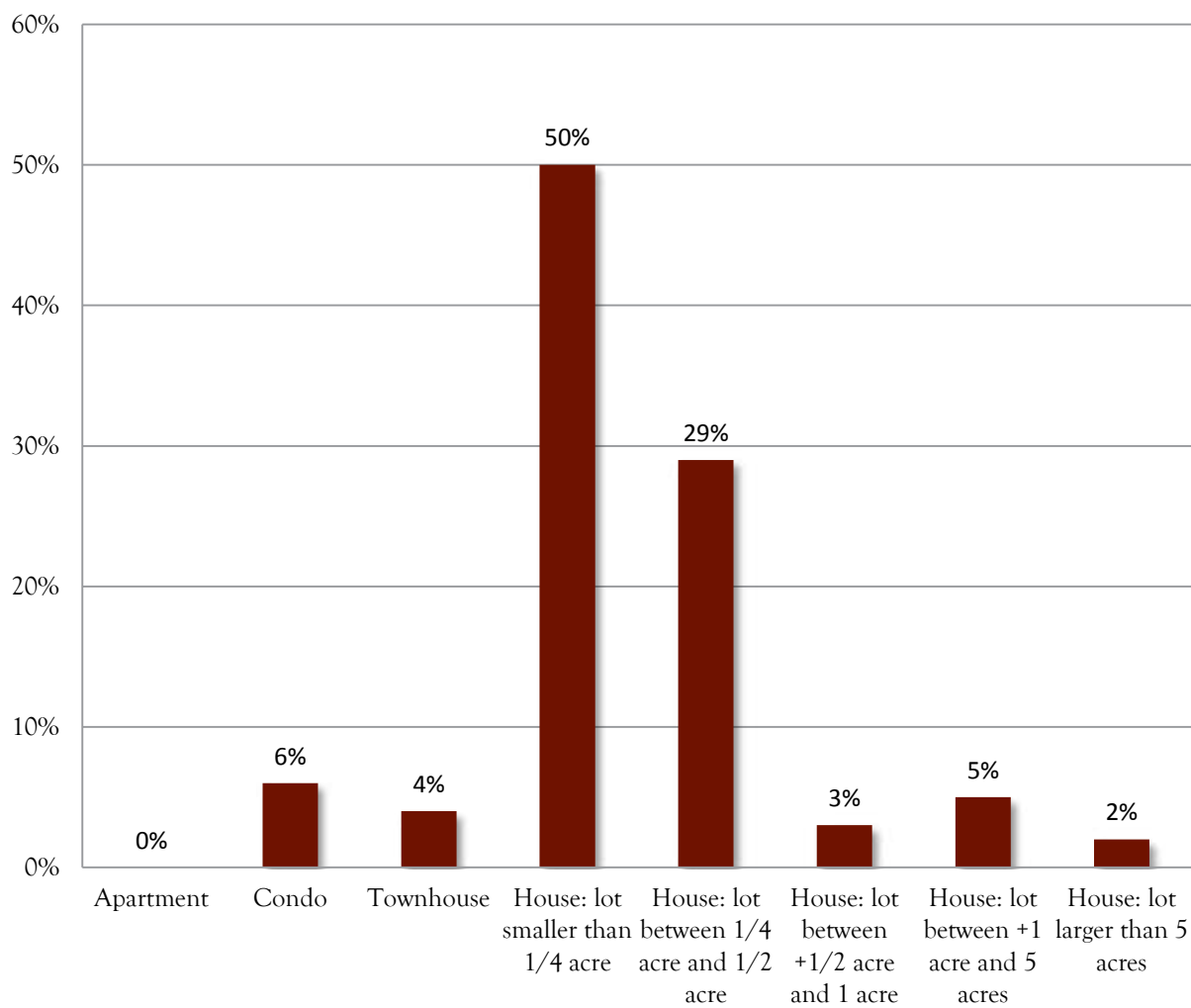
Neighborhoods



Home Ownership



Residence Type



Statistics & Demographics

City Utility Rate Comparisons

Current Utility Fees 2013-2014								
Rank	City	Electric	Gas	Water	Other	Tax	Total	Difference*
1	Lehi	\$67.29	\$62.11	\$29.71	\$48.47	\$13.00	\$220.59	\$32.33
2	Provo	\$80.22	\$62.11	\$22.17	\$45.13	\$14.30	\$223.93	\$28.99
3	Spanish Fork	\$68.66	\$62.11	\$39.87	\$41.71	\$13.14	\$225.49	\$27.43
4	West Valley	\$79.66	\$62.11	\$35.43	\$35.30	\$14.25	\$226.74	\$26.18
5	Springville	\$79.59	\$62.11	\$28.93	\$41.98	\$14.24	\$226.85	\$26.07
6	Orem	\$79.66	\$62.11	\$41.19	\$36.99	\$14.25	\$234.20	\$18.72
7	Alpine	\$79.66	\$62.11	\$31.05	\$49.35	\$14.25	\$236.42	\$16.50
8	Lindon	\$79.66	\$62.11	\$37.07	\$48.61	\$14.25	\$241.70	\$11.22
9	Highland	\$79.66	\$62.11	\$35.67	\$53.44	\$14.25	\$245.12	\$7.80
10	Payson	\$91.17	\$62.11	\$36.17	\$42.28	\$15.40	\$247.13	\$5.79
11	AVERAGE	\$79.86	\$62.27	\$44.00	\$49.14	\$14.28	\$249.55	\$3.37
12	EMC NEW*	\$90.47	\$56.26	\$34.58	\$56.86	\$14.75	\$252.92	-
13	Herriman	\$79.66	\$62.11	\$59.37	\$37.75	\$14.25	\$253.14	(\$0.22)
14	Saratoga Springs	\$79.66	\$62.11	\$44.73	\$54.72	\$14.25	\$255.47	(\$2.55)
15	Sandy	\$79.66	\$62.11	\$56.88	\$42.90	\$14.25	\$255.80	(\$2.88)
16	Santaquin	\$79.66	\$62.11	\$44.16	\$60.77	\$14.25	\$260.95	(\$8.03)
17	Cedar Hills	\$79.66	\$62.11	\$50.17	\$55.68	\$14.25	\$261.87	(\$8.95)
18	Pleasant Grove	\$79.66	\$62.11	\$52.46	\$54.92	\$14.25	\$263.39	(\$10.47)
19	EMC OLD*	\$85.42	\$71.53	\$34.58	\$56.86	\$15.77	\$264.17	(\$11.26)
20	Draper	\$79.66	\$62.11	\$64.27	\$45.00	\$14.25	\$265.28	(\$12.36)
21	Salem	\$78.83	\$62.11	\$67.26	\$42.97	\$14.16	\$265.32	(\$12.41)
22	American Fork	\$79.66	\$62.11	\$56.54	\$65.95	\$14.25	\$278.50	(\$25.58)
23	Mapleton	\$79.66	\$62.11	\$65.66	\$63.39	\$14.25	\$285.07	(\$32.15)

*The Difference column calculates the difference between the New EMC total bill and the total bill of other cities.

*New EMC rates are effective as of September 2013 and will be reflected on your November 2013 bill.

*Old EMC rates are from January 1, 2013.

*The Other column is made up of Sewer, Storm Drain, Recycling, and Garbage

Citizen Survey Results

Citizen Satisfaction Survey

This survey was conducted online during the month of July 2013, using Qualtrics survey software. Over 500 people started the survey. Of those, 490 indicated that they were 18-years-old or older and residents of Eagle Mountain. About 88 percent, or 432, of those 490 respondents fully completed the survey. With a sample size of 432 valid responses, and a 95percent confidence level, the margin of error (confidence interval) is ± 4.67 percent for a population of 24,000. In other words, we are 95 percent confident that the true means for the overall population fall within ± 4.27 percent of the means calculated from this sample.

The survey took roughly 15-20 minutes to complete and consisted of 56 total questions. Some questions were only asked to residents as a follow up to a previous answer, therefore, not all residents saw all questions. Residents were not permitted to take the survey more than once.

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, every citizen was sent a notification of the survey with their utility bill, and were offered a chance to win attractive incentives.

The following report uses basic descriptive statistics to summarize the results. An in-depth report including multi-variate analysis is available upon request from City Hall.

Are you 18-years-old or older?

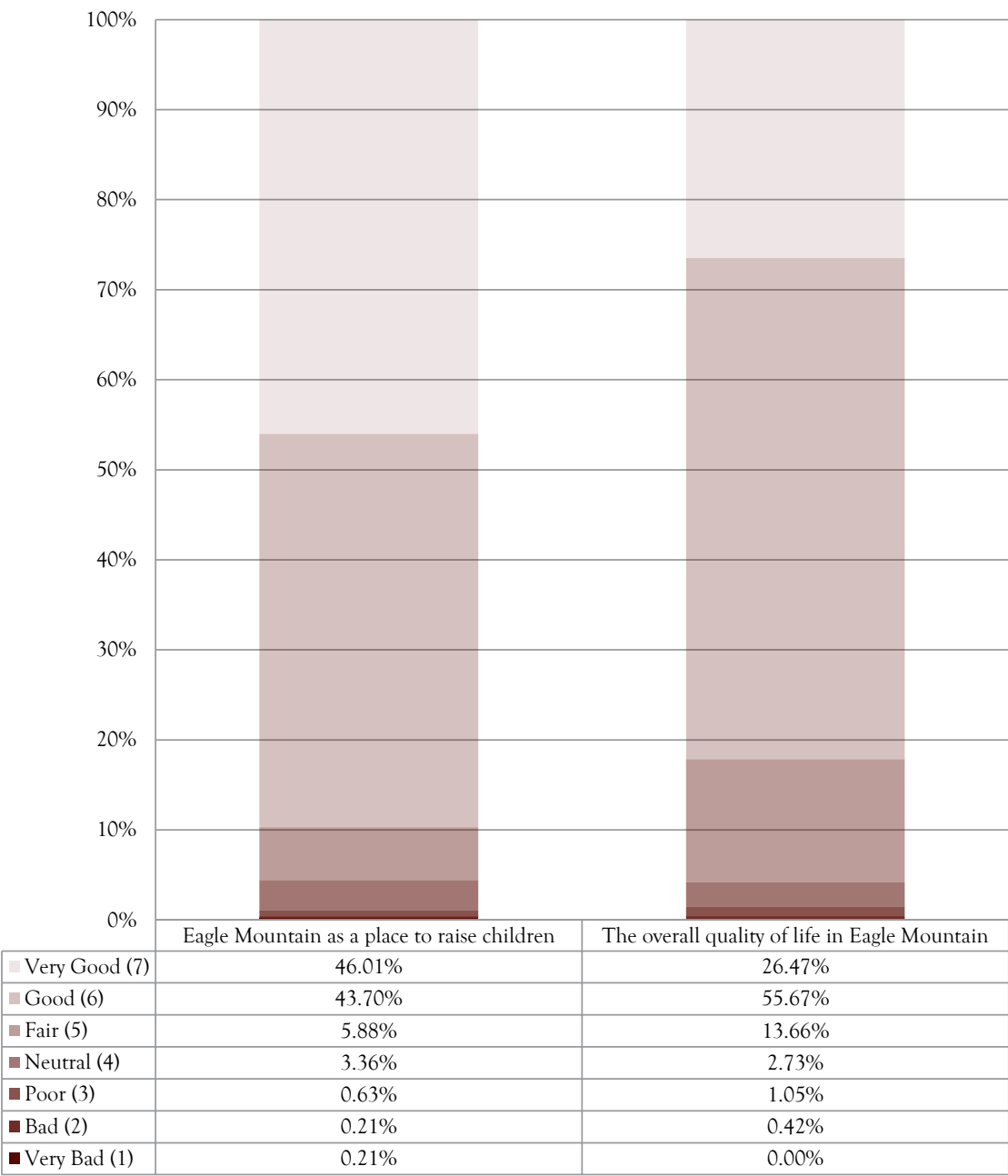
Answer	Response	Percent
No	3	1%
Yes	495	99%
Total	498	100%

Are you a resident of Eagle Mountain?

Answer	Response	Percent
No	3	1%
Yes	490	99%
Total	493	100%

Citizen Survey Results

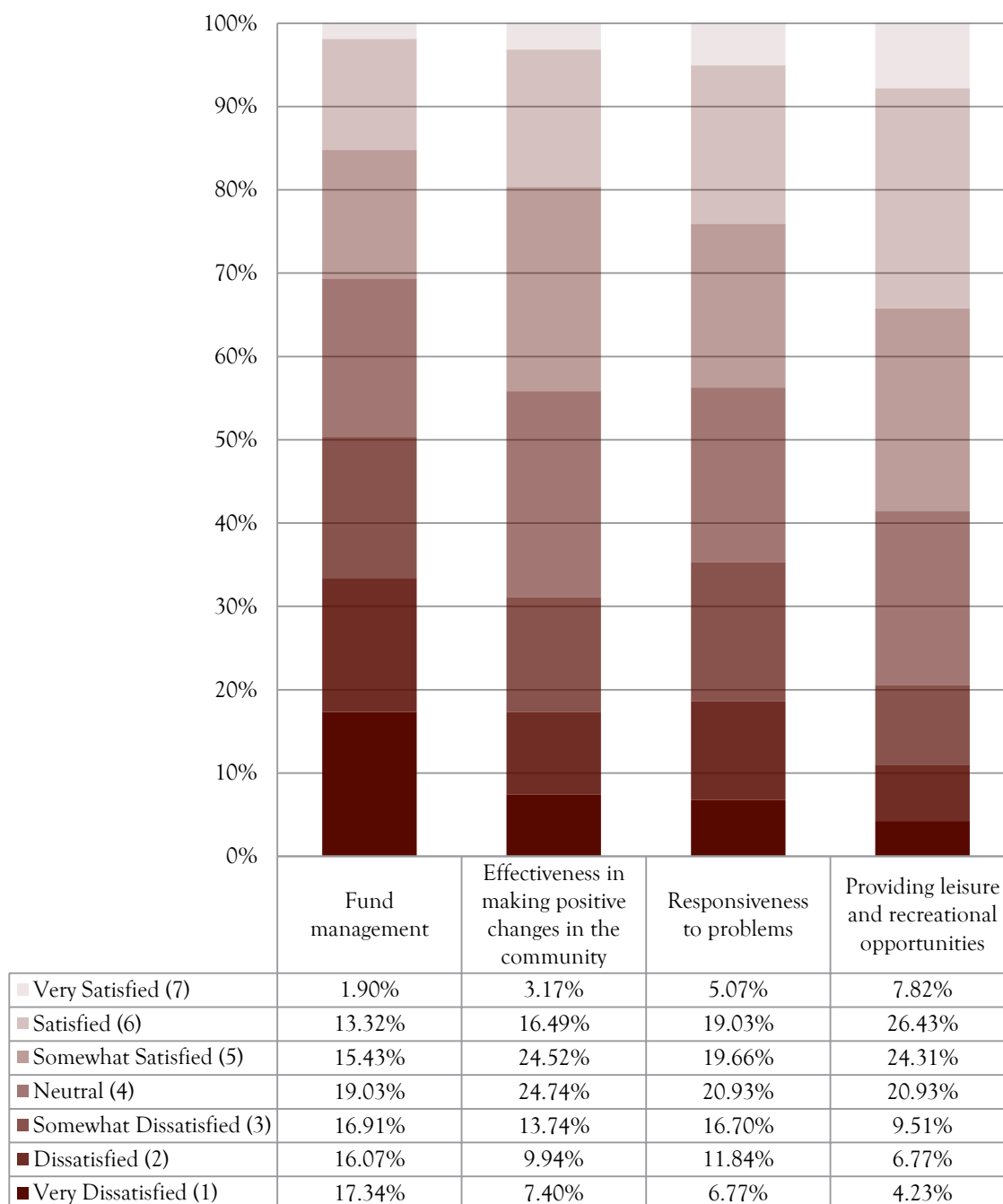
Please rate each of the following aspects of quality of life in Eagle Mountain:



Statistics	Eagle Mountain as a place to raise children	The overall Quality of life in Eagle Mountain
Mean	6.3	6.03
Variance	0.71	0.67
Std. Dev.	0.84	0.82



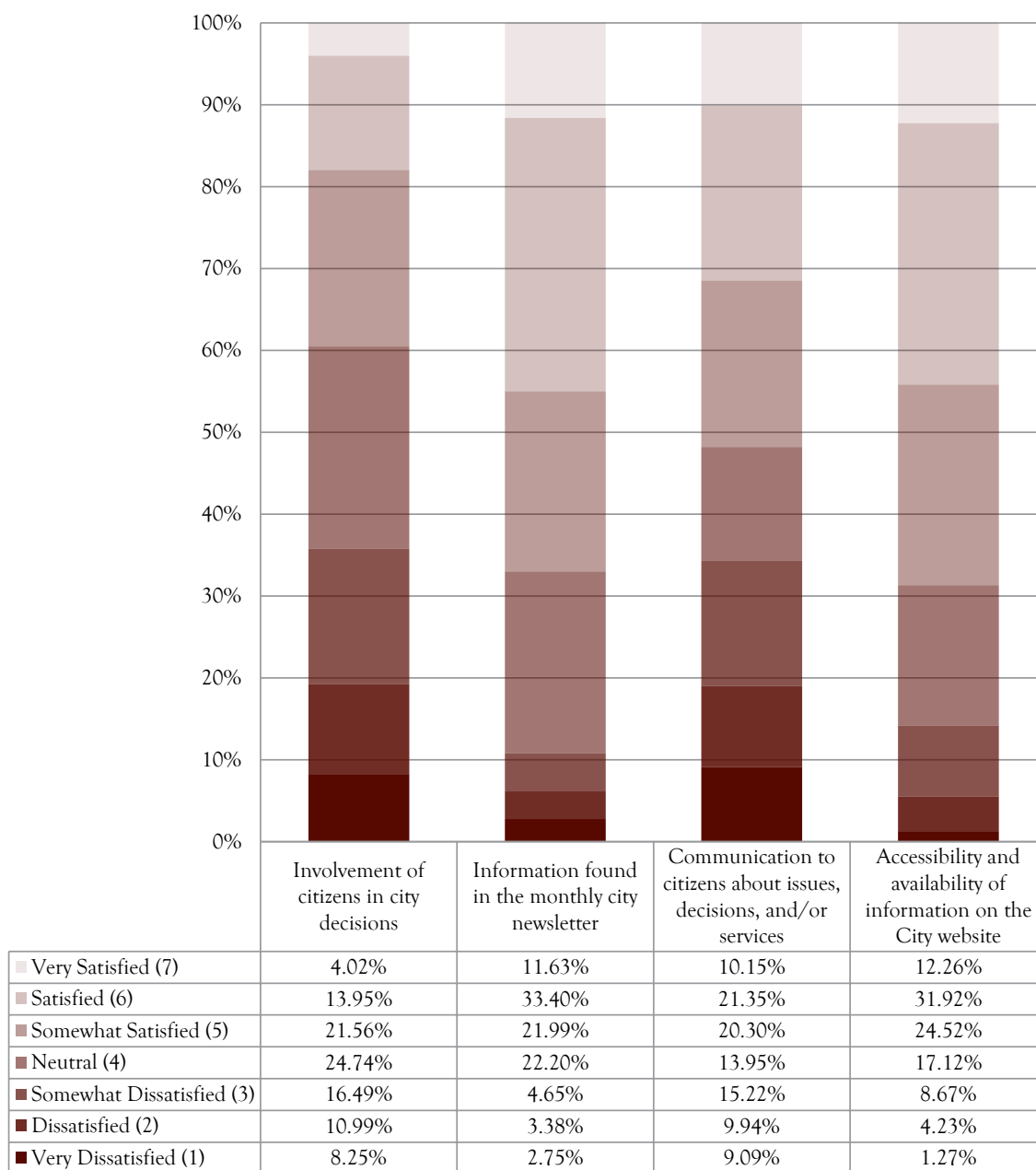
Please rate your satisfaction with the following aspects of Eagle Mountain City government:



Statistics	Fund Management	Positive Changes	Responsiveness	Leisure & Recreation
Mean	3.47	4.11	4.12	4.65
Variance	2.95	2.38	2.65	2.33
Std. Dev.	1.72	1.54	1.63	1.53

Citizen Survey & Results

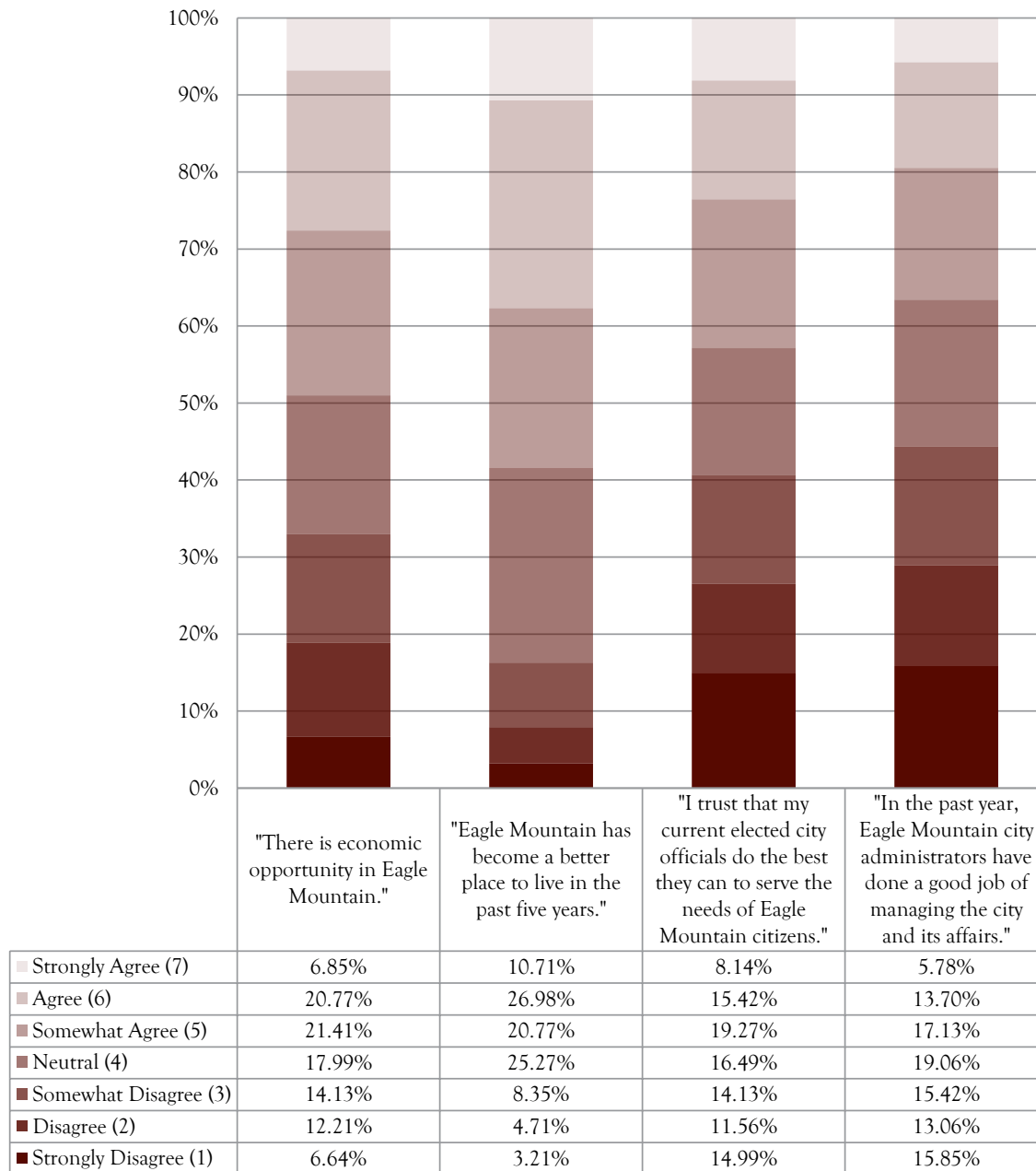
Please rate your satisfaction with the following aspects of Eagle Mountain City government:



Statistics	Citizen Involvement	Newsletter	Communication	Accessibility
Mean	3.98	5.04	4.31	5.04
Variance	2.49	1.95	3.25	1.91
Std. Dev.	1.58	1.4	1.8	1.38



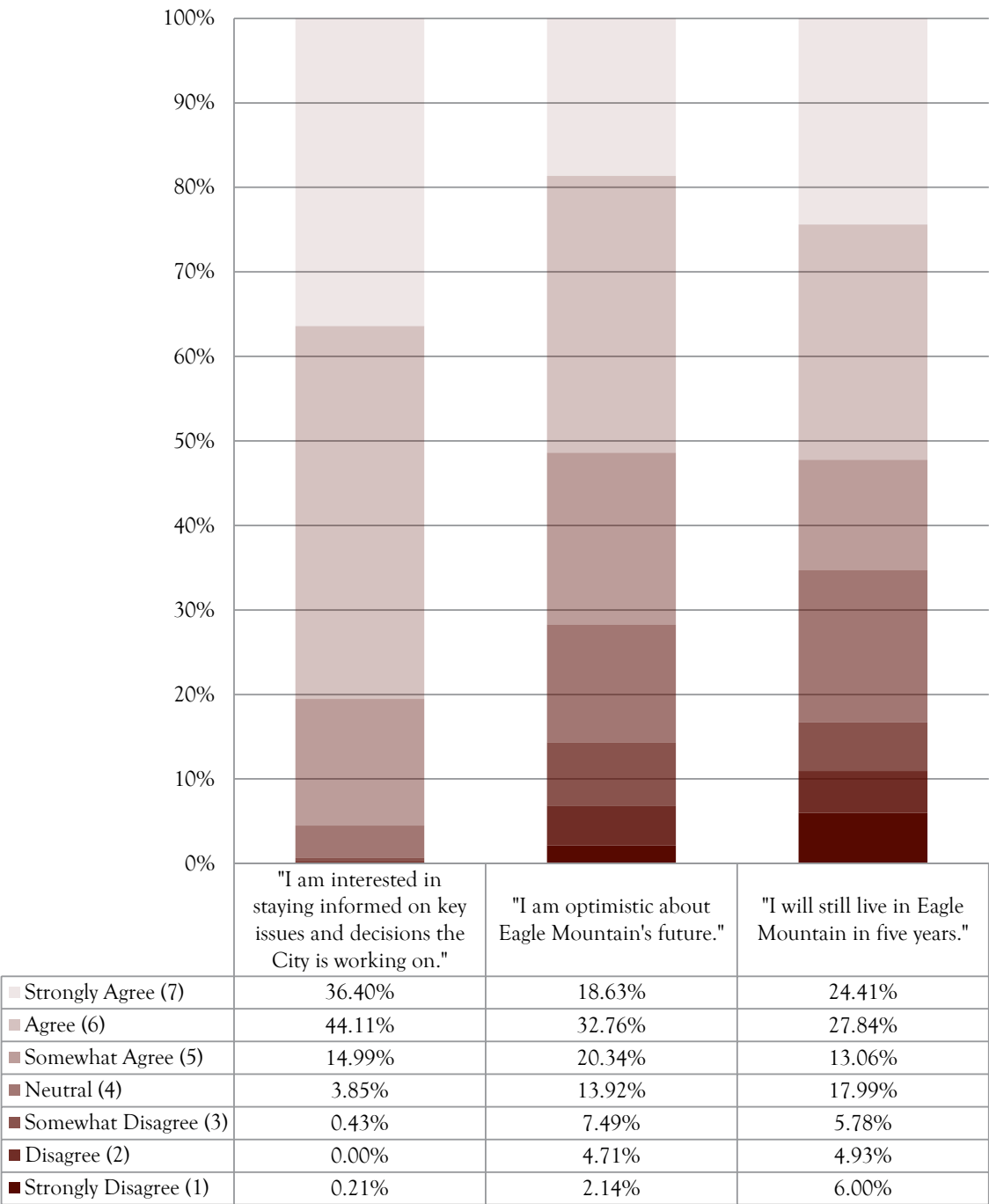
Please rate how strongly you agree or disagree with the following statements:



Statistics	Economic Opportunity	Last 5 Years	Trust Officials	City Admins
Mean	4.25	4.79	3.92	3.73
Variance	2.83	2.19	3.5	3.28
Std. Dev.	1.68	1.48	1.87	1.81

Citizen Survey & Results

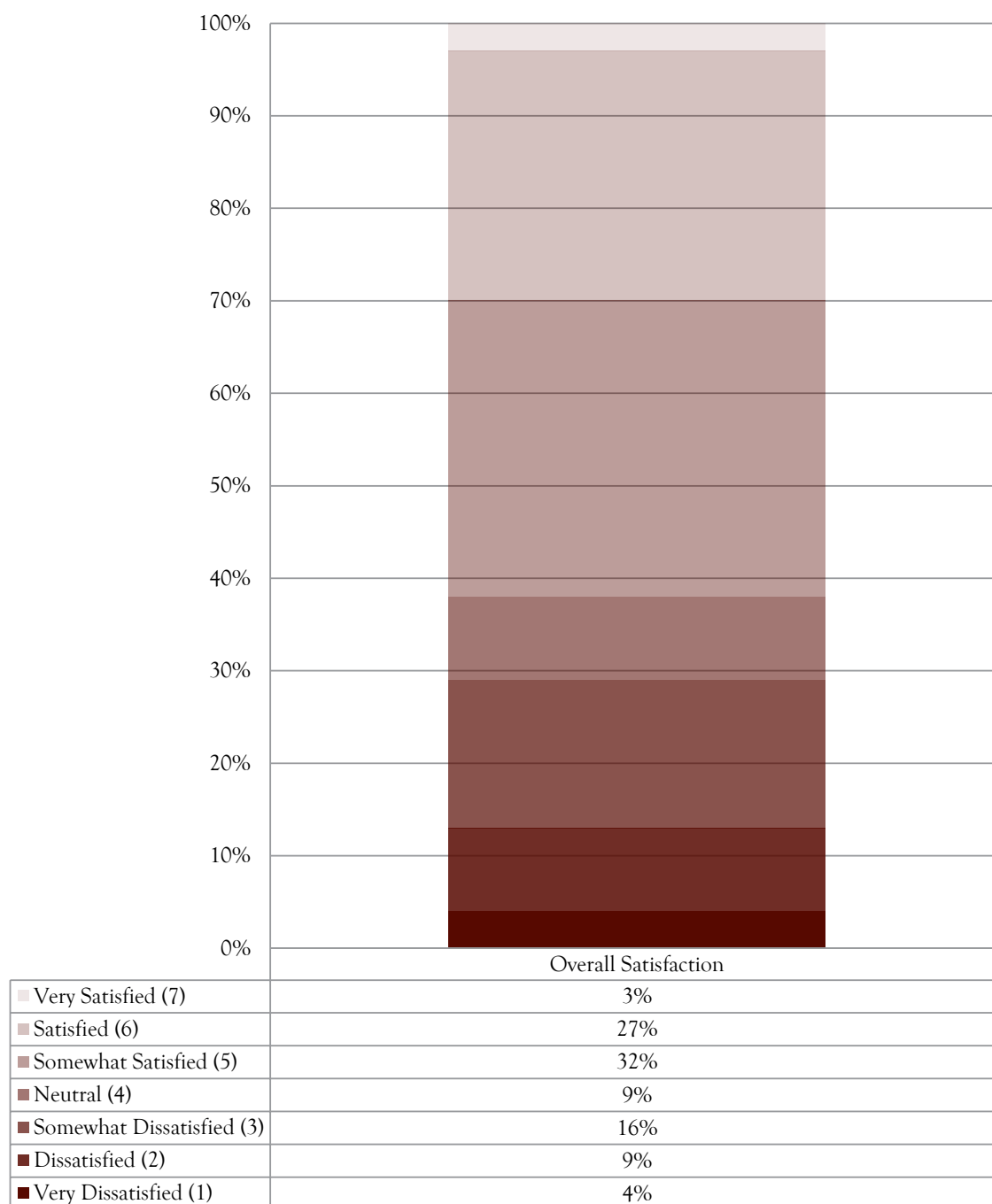
Please rate how strongly you agree or disagree with the following statements:



Statistics	Interested	Optimistic	Next 5 Years
Mean	6.11	5.18	5.08
Variance	0.75	2.25	3.07
Std. Dev.	0.87	1.5	1.75



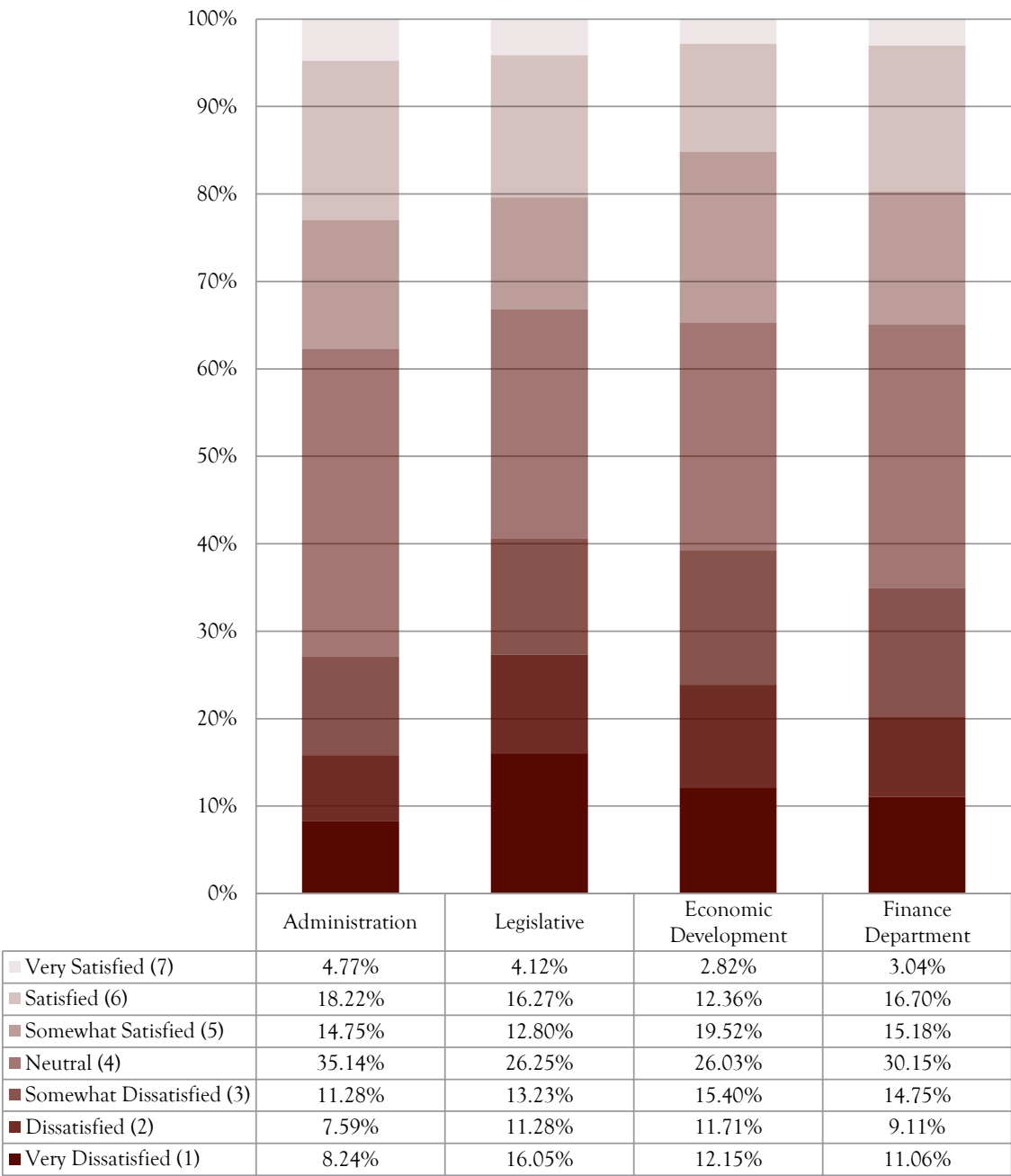
Please rate your overall satisfaction level with all city services:



Statistics	Overall Satisfaction
Mean	4.49
Variance	2.29
Std. Dev.	1.51

Citizen Survey & Results

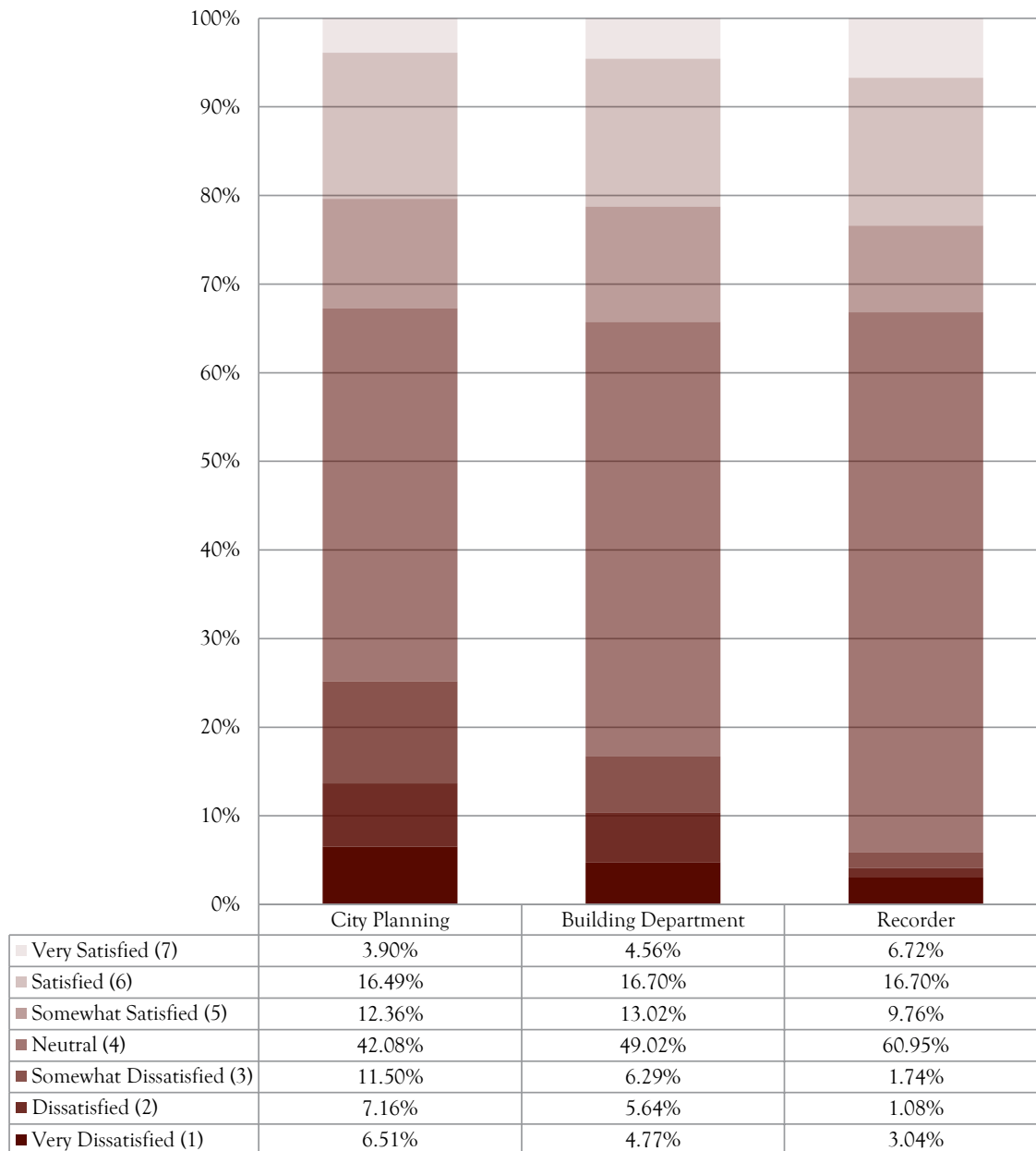
Please rate your satisfaction level with the quality of each of the following city services:



Statistics	Administration	Legislative	Economic Development	Finance
Mean	4.14	3.74	3.77	3.92
Variance	2.45	3.12	2.61	2.6
Std. Dev.	1.56	1.77	1.62	1.61



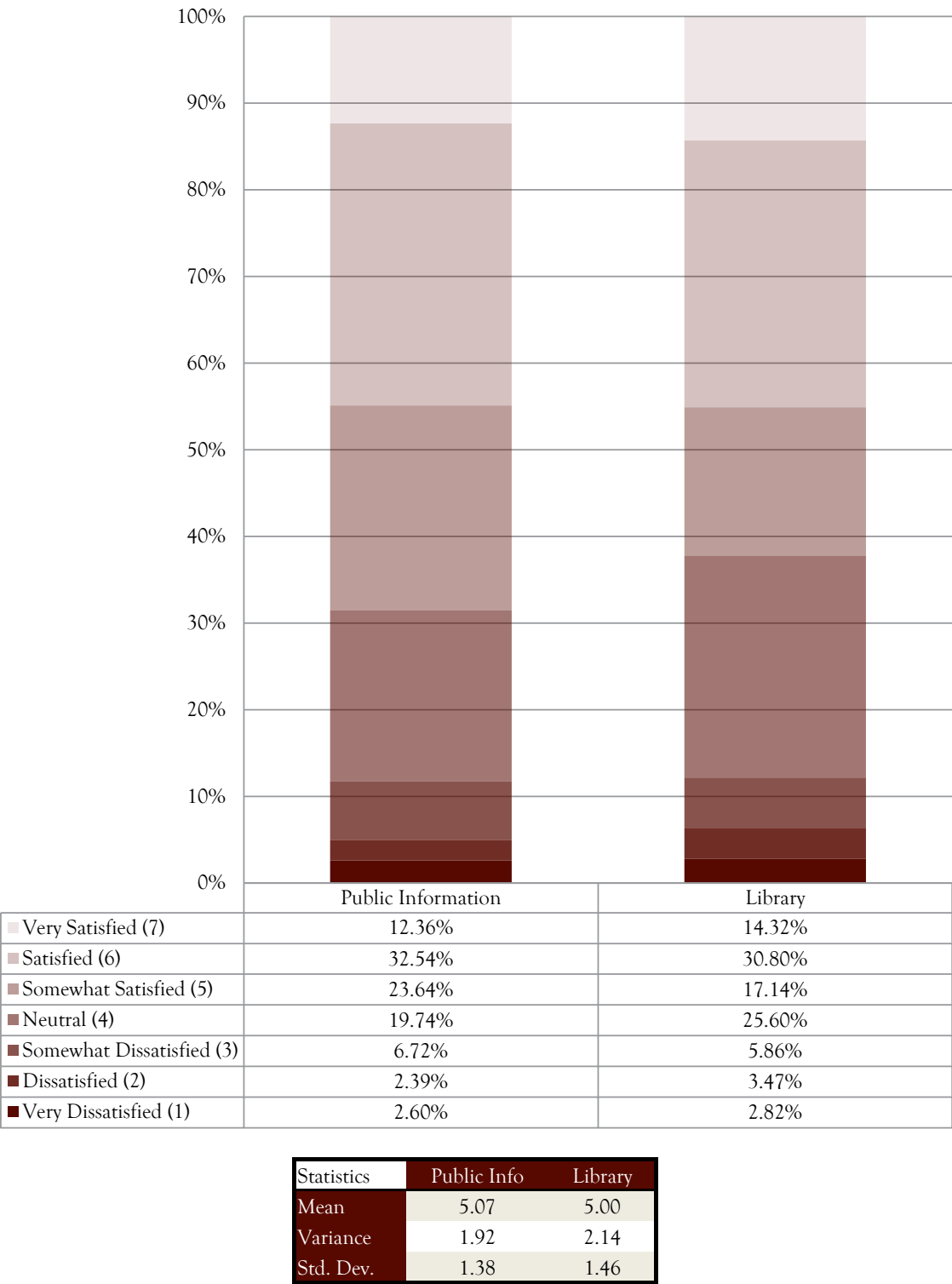
Please rate your satisfaction level with the quality of each of the following city services:



Statistics	City Planning	Building Department	Recorder
Mean	4.12	4.28	4.5
Variance	2.11	1.85	1.45
Std. Dev.	1.45	1.36	1.21

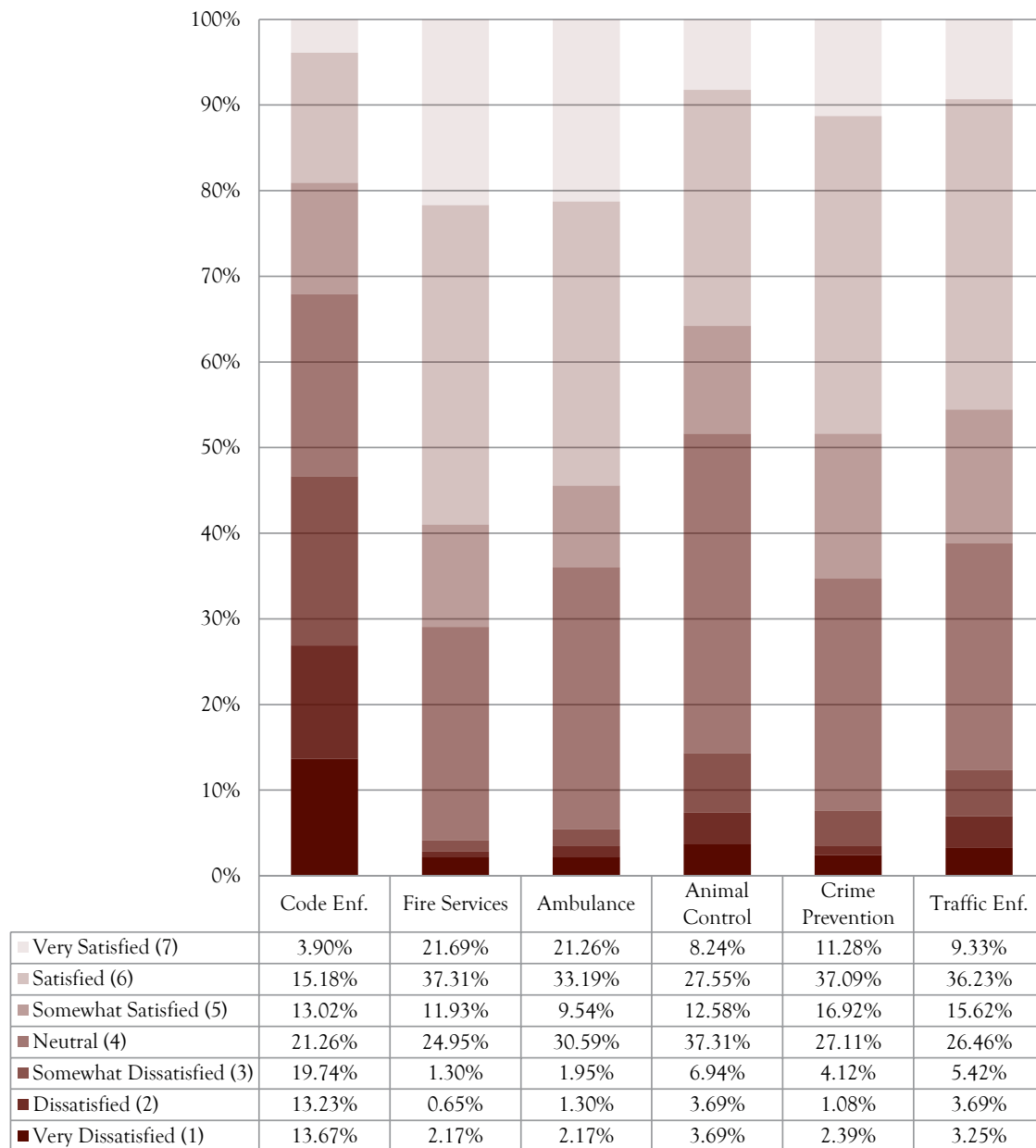
Citizen Survey & Results

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





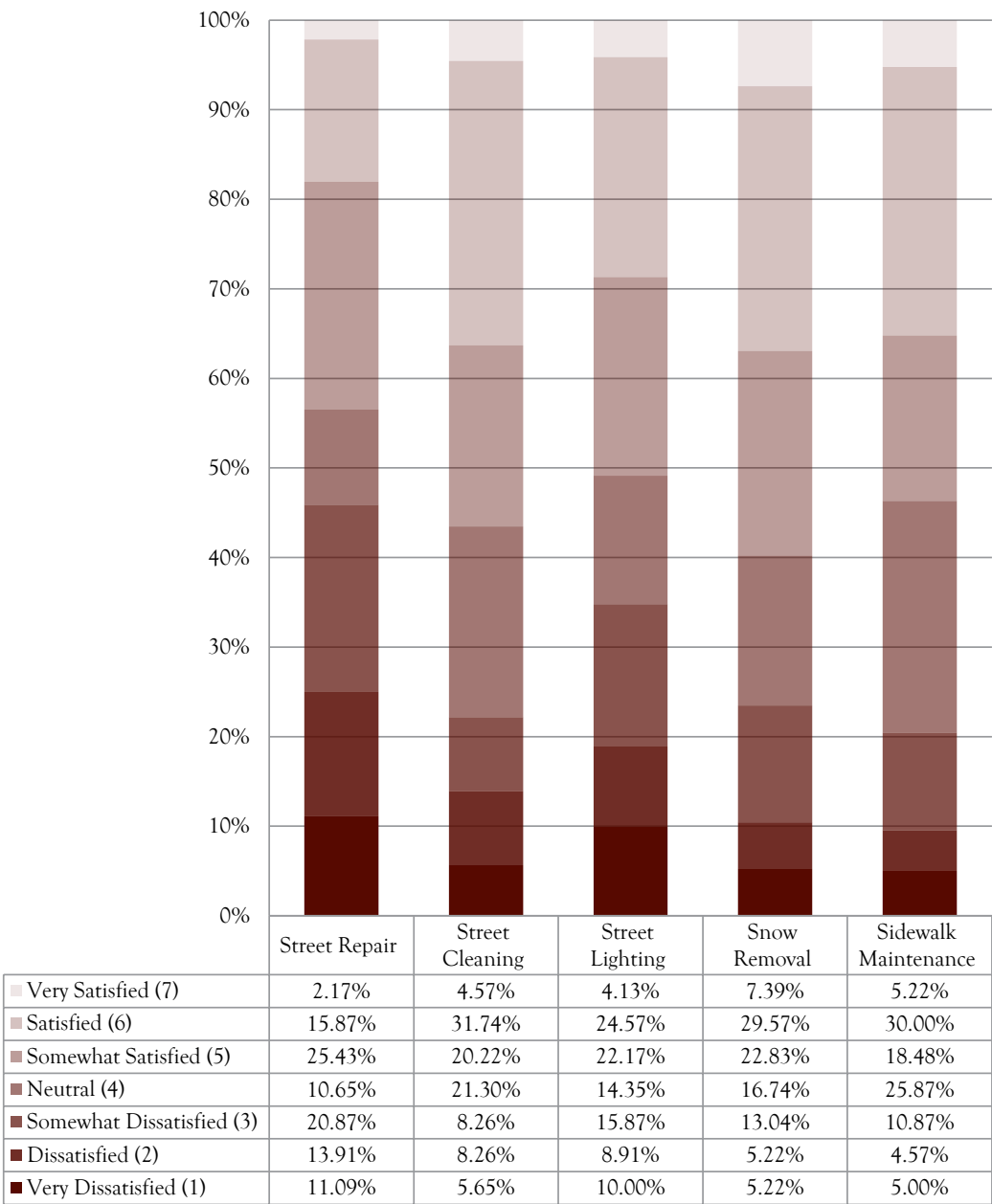
Please rate your satisfaction level with the quality of each of the following city services:



Statistic	Code Enf.	Fire Services	Ambulance	Animal Control	Crime Prevention	Traffic Enf.
Mean	3.68	5.43	5.29	4.67	5.11	4.93
Variance	2.95	1.77	1.95	2.07	1.73	2.07
Std. Dev.	1.72	1.33	1.4	1.44	1.31	1.44

Citizen Survey & Results

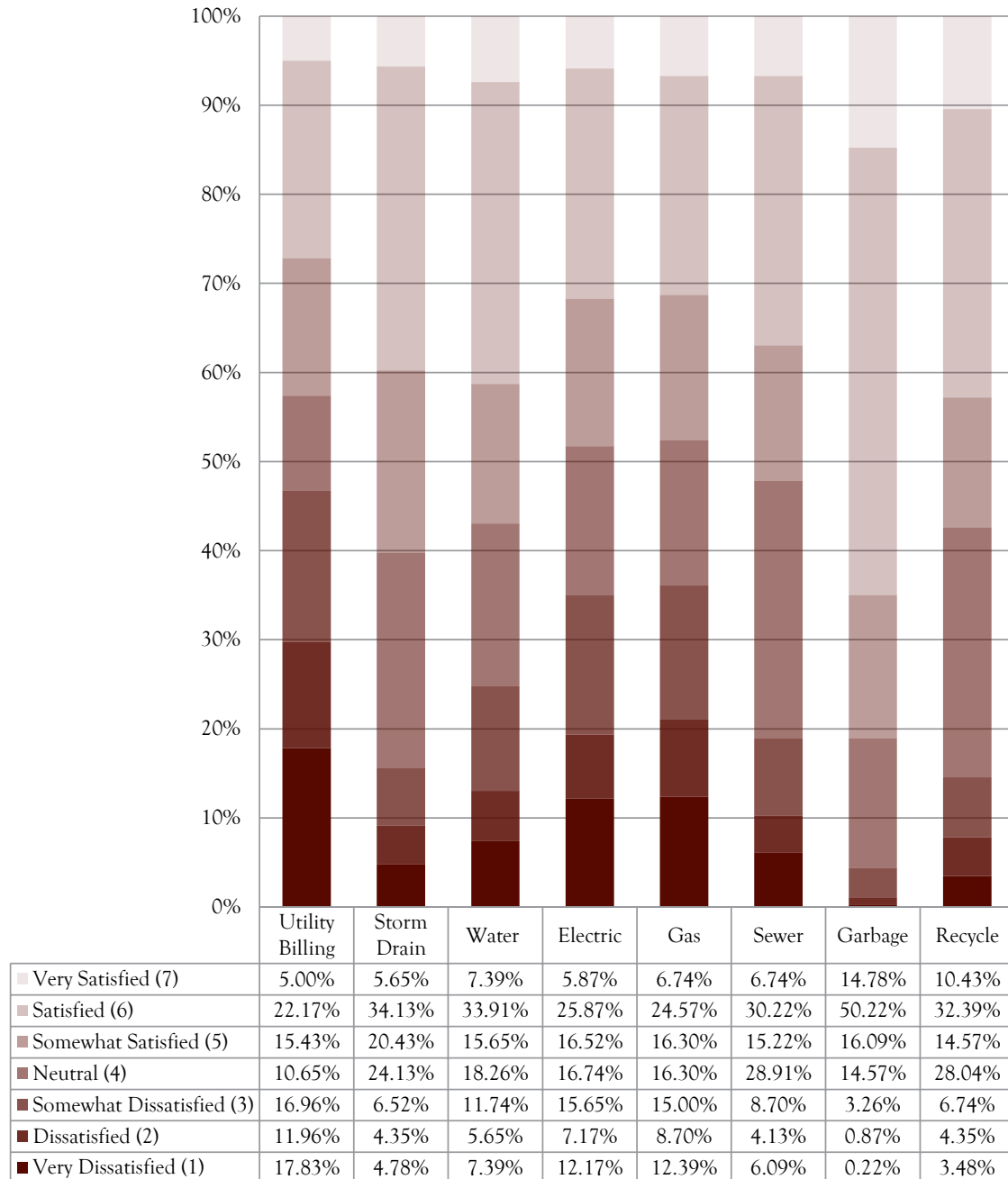
Please rate your satisfaction level with the quality of each of the following city services:



Statistics	Street Repair	Street Cleaning	Street Lighting	Snow Removal	Sidewalks
Mean	3.82	4.56	4.2	4.65	4.59
Variance	2.82	2.5	2.96	2.47	2.25
Std. Dev.	1.68	1.58	1.72	1.57	1.5



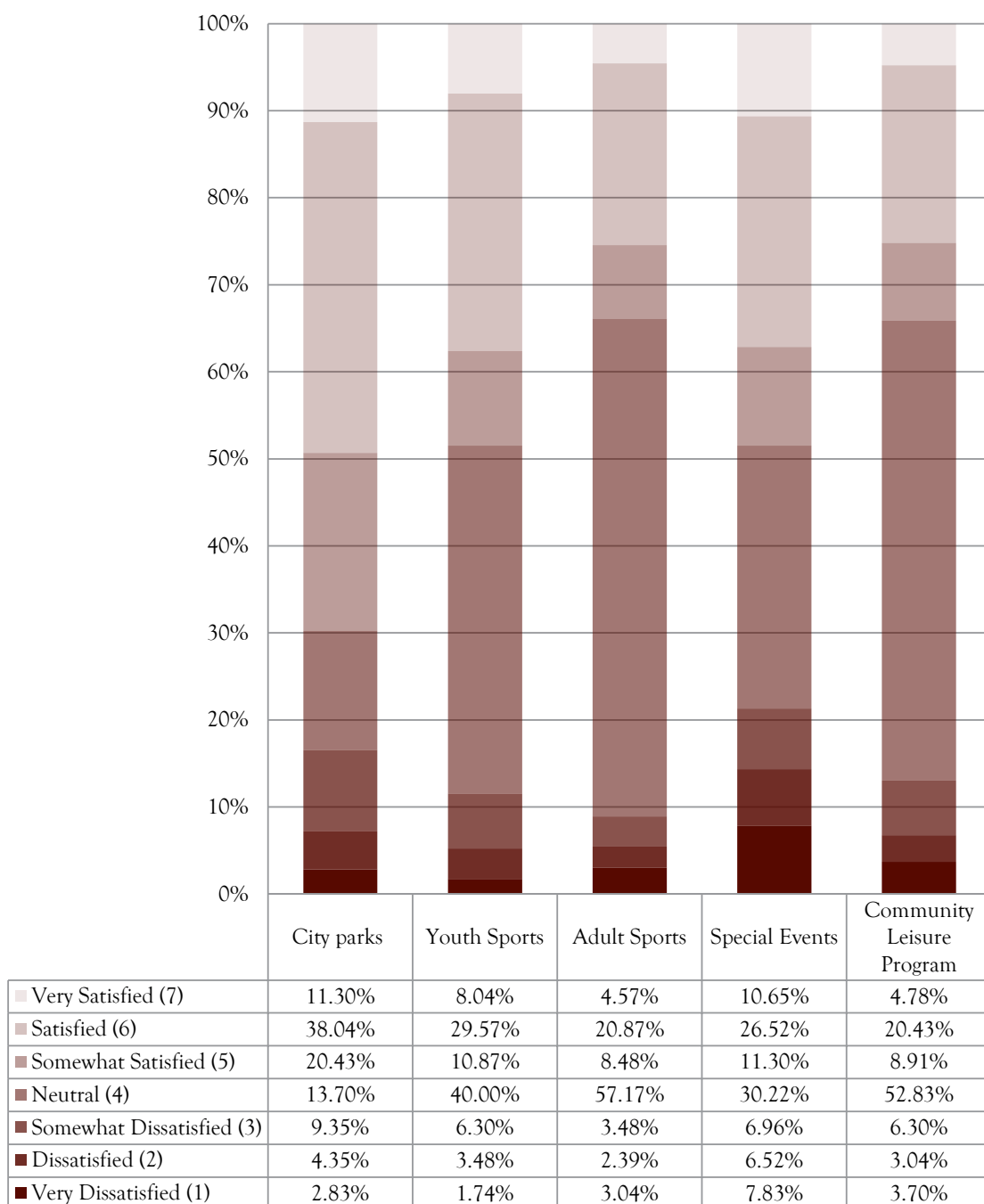
Please rate your satisfaction level with the quality of each of the following city services:



Statistics	Billing	Storm Drain	Water	Electric	Gas	Sewer	Garbage	Recycling
Mean	3.8	4.76	4.6	4.19	4.16	4.61	5.55	4.85
Variance	3.71	2.17	2.83	3.24	3.35	2.4	1.18	2.22
Std. Dev.	1.93	1.47	1.68	1.8	1.83	1.55	1.09	1.49

Citizen Survey & Results

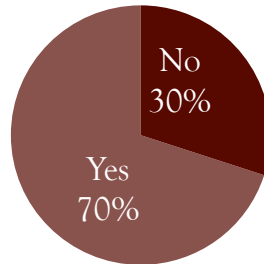
Please rate your satisfaction level with the quality of each of the following city services:



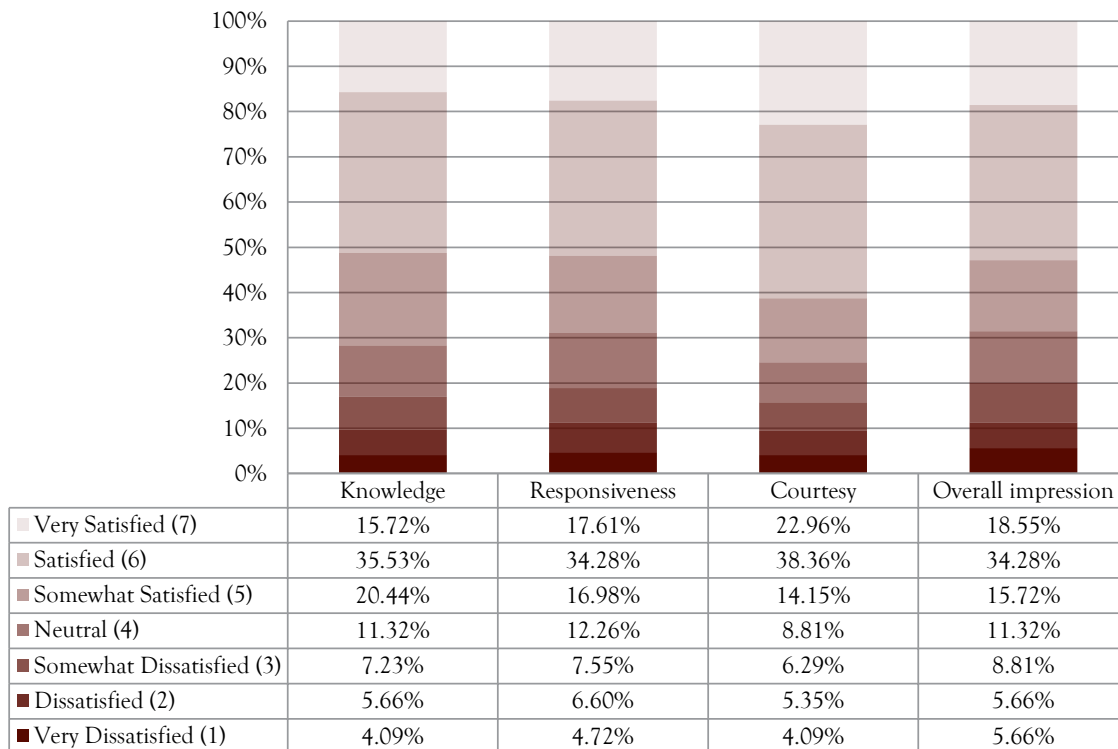
Statistics	City Parks	Youth Sports	Adult Sports	Special Events	Leisure
Mean	5.04	4.76	4.47	4.53	4.41
Variance	2.19	1.81	1.52	2.89	1.69
Std. Dev.	1.48	1.34	1.23	1.7	1.3



Within the last 12 months, have you had any in-person or phone contact with an employee of Eagle Mountain City?



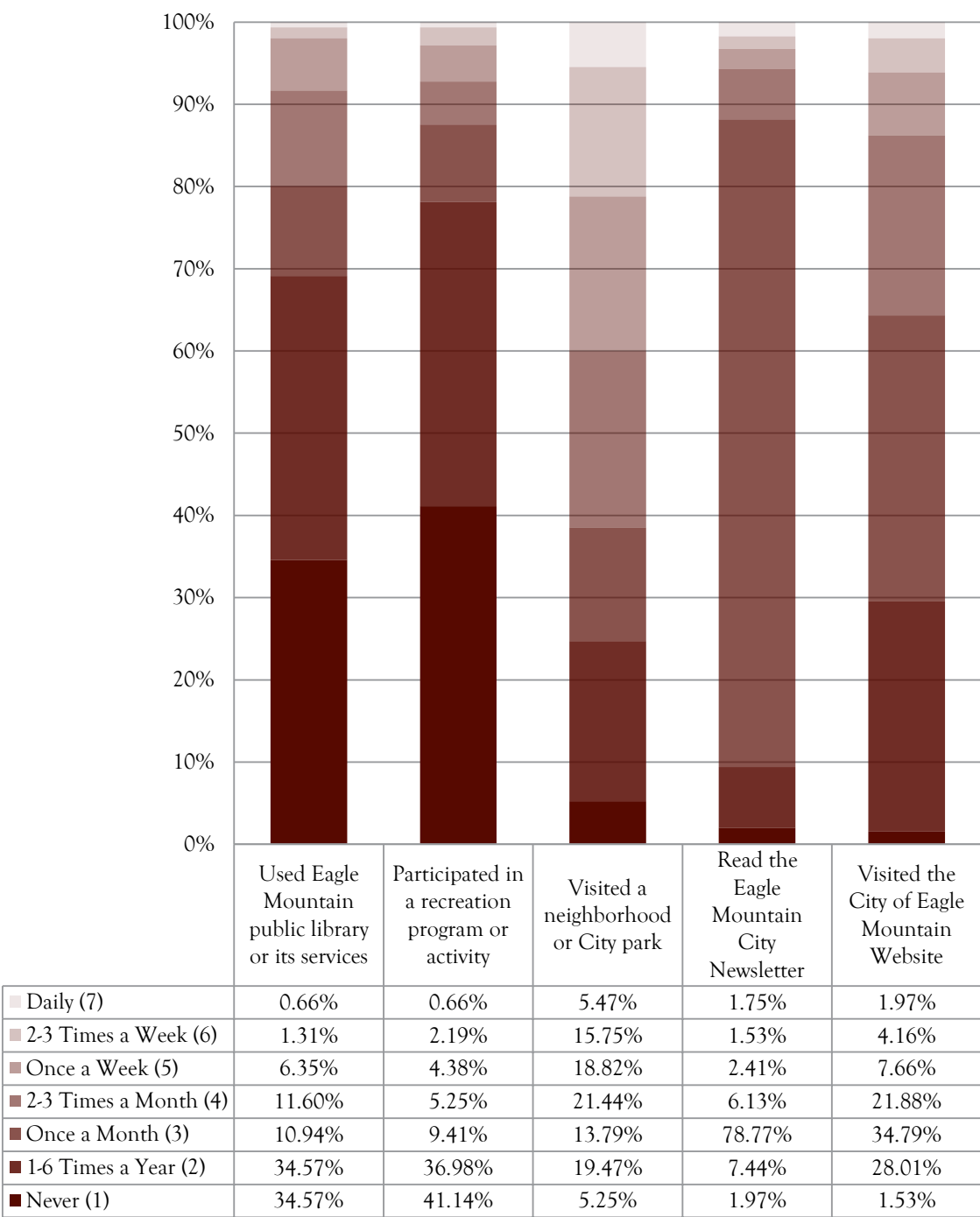
Please rate how satisfied you were with the Eagle Mountain City employee you interacted with most recently on the following criteria:



Statistics	Knowledge	Responsiveness	Courtesy	Overall
Mean	5.08	5.03	5.31	5.03
Variance	2.55	2.83	2.69	2.97
Std. Dev.	1.6	1.68	1.64	1.72

Citizen Survey & Results

How many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?

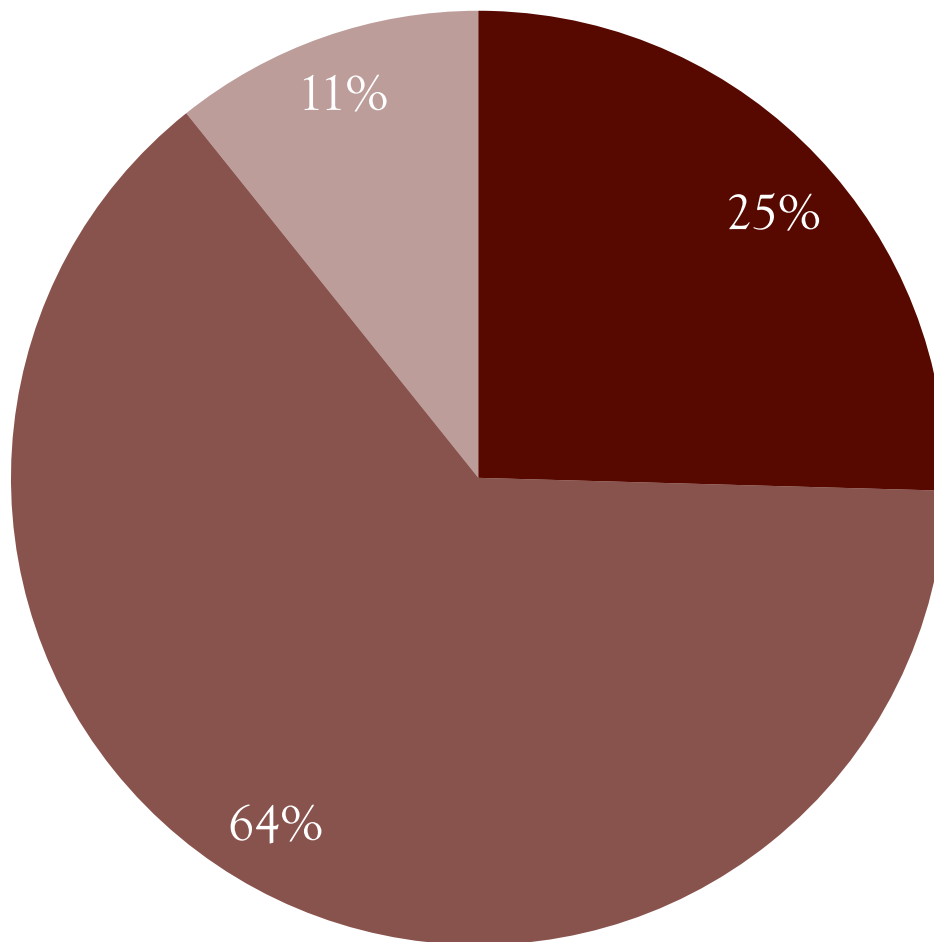


Statistics	Library	Recreation Program	Parks	Newsletter	Website
Mean	2.27	2.04	3.98	3.11	3.26
Variance	1.79	1.63	2.71	0.72	1.49
Std. Dev.	1.34	1.28	1.64	0.85	1.22



Please complete the following statement: "The city of Eagle Mountain..."

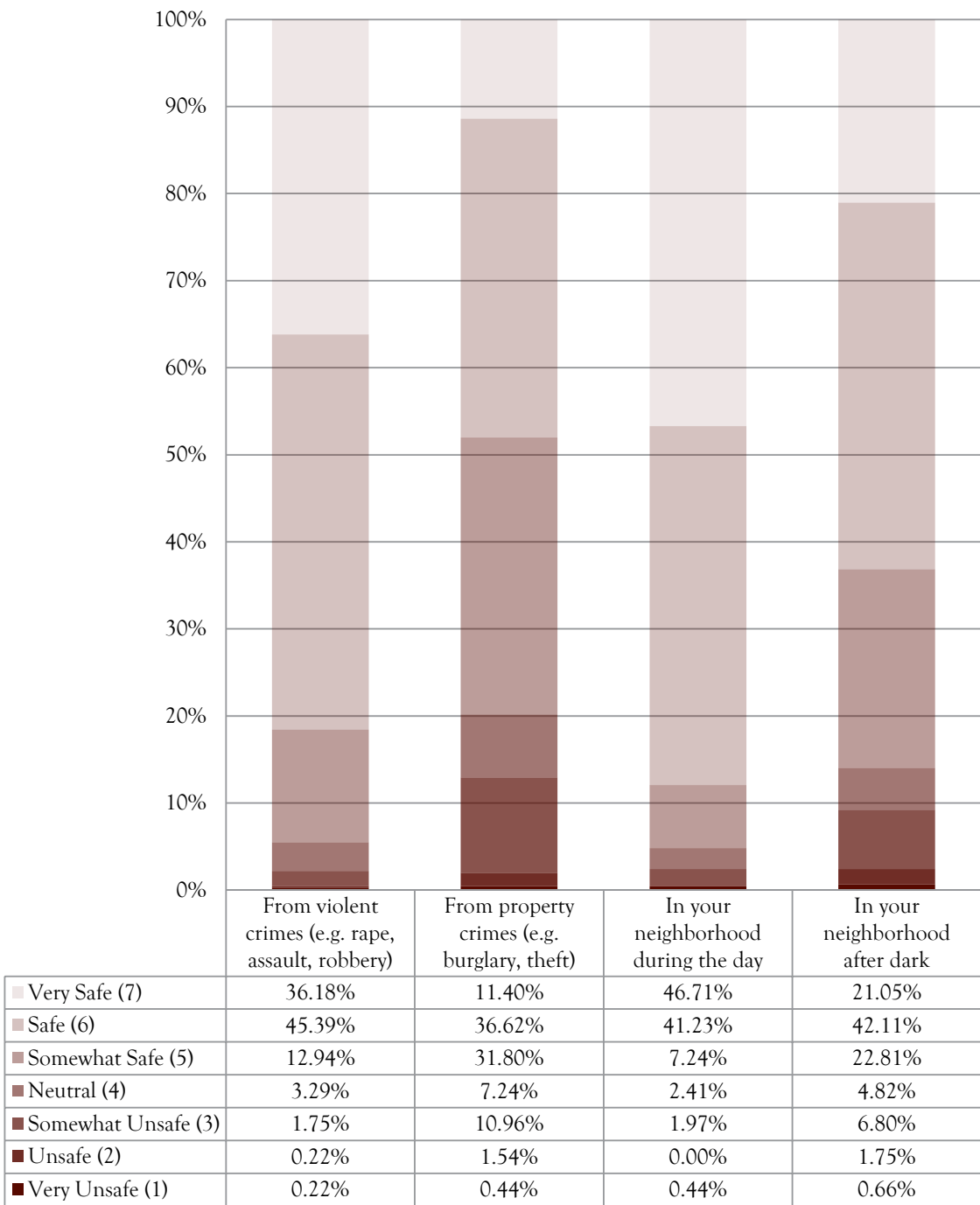
- "...does not provide enough services."
- "...provides the right amount of services."
- "...provides too many services."



Statistics	Desired Service Level
Min Value	1
Max Value	3
Mean	1.85
Variance	0.34
Std. Dev.	0.58

Citizen Survey & Results

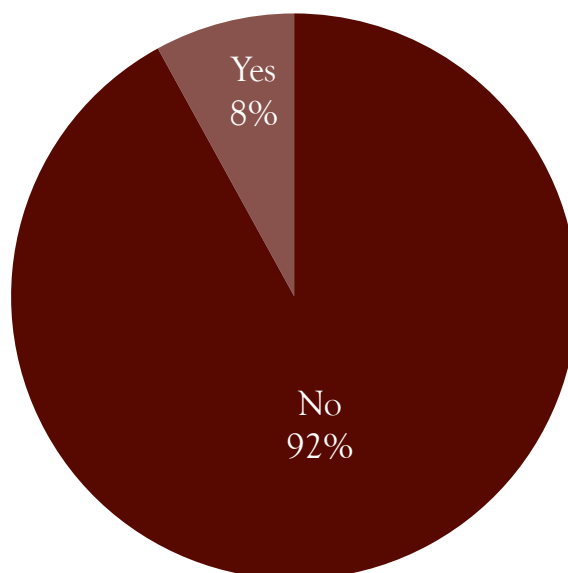
Please rate how safe you feel in Eagle Mountain:



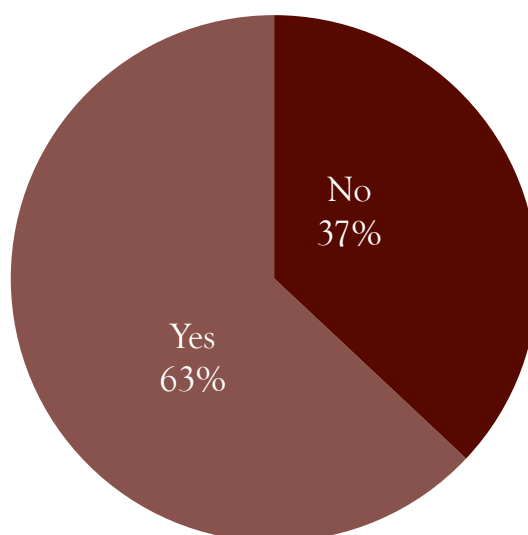
Statistics	Violent Crimes	Property Crimes	Daytime Safety	Nighttime Safety
Mean	6.09	5.24	6.27	5.58
Variance	0.86	1.49	0.85	1.51
Std. Dev.	0.93	1.22	0.92	1.23



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

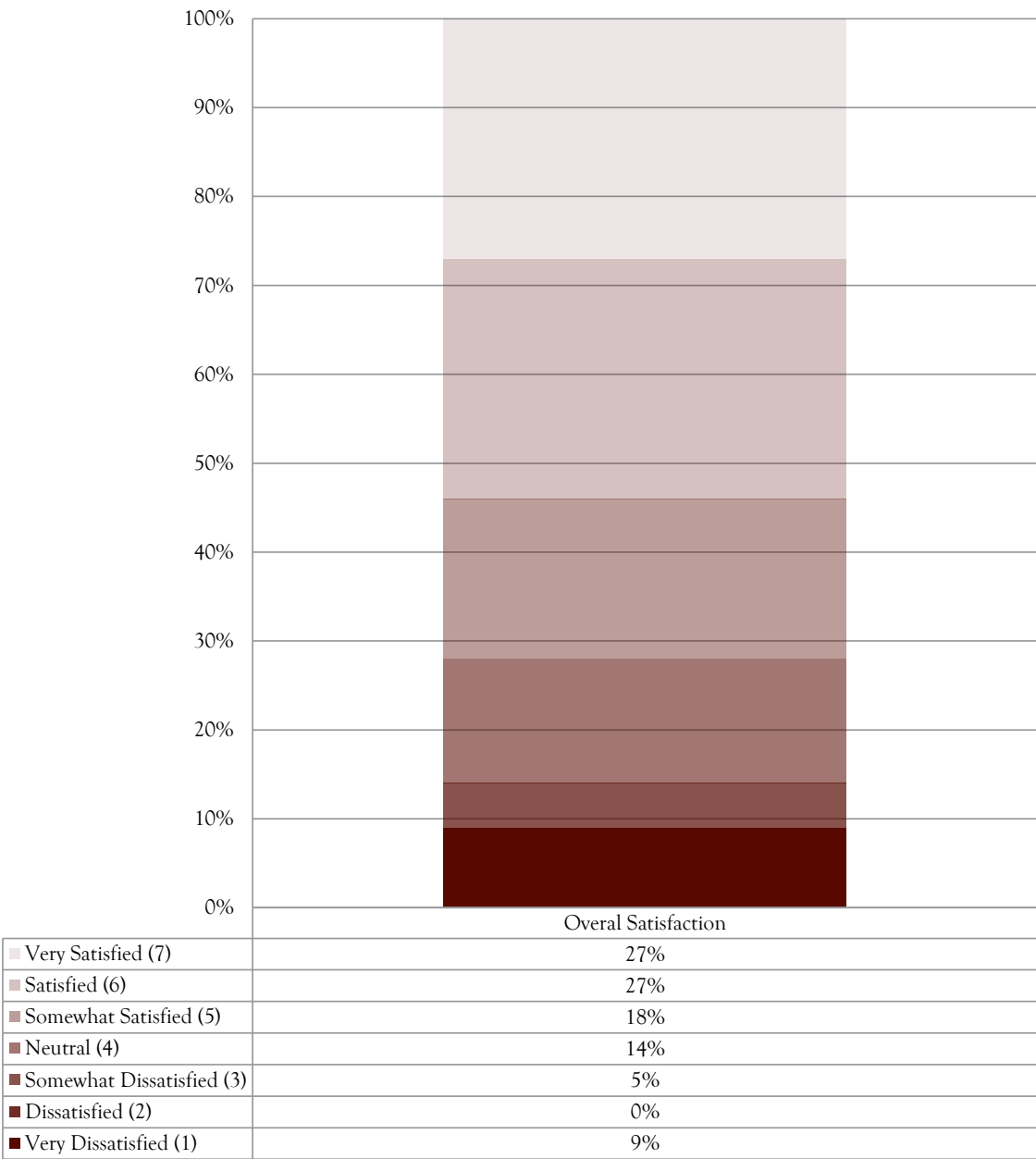


Was this crime(s) reported to police?



Citizen Survey & Results

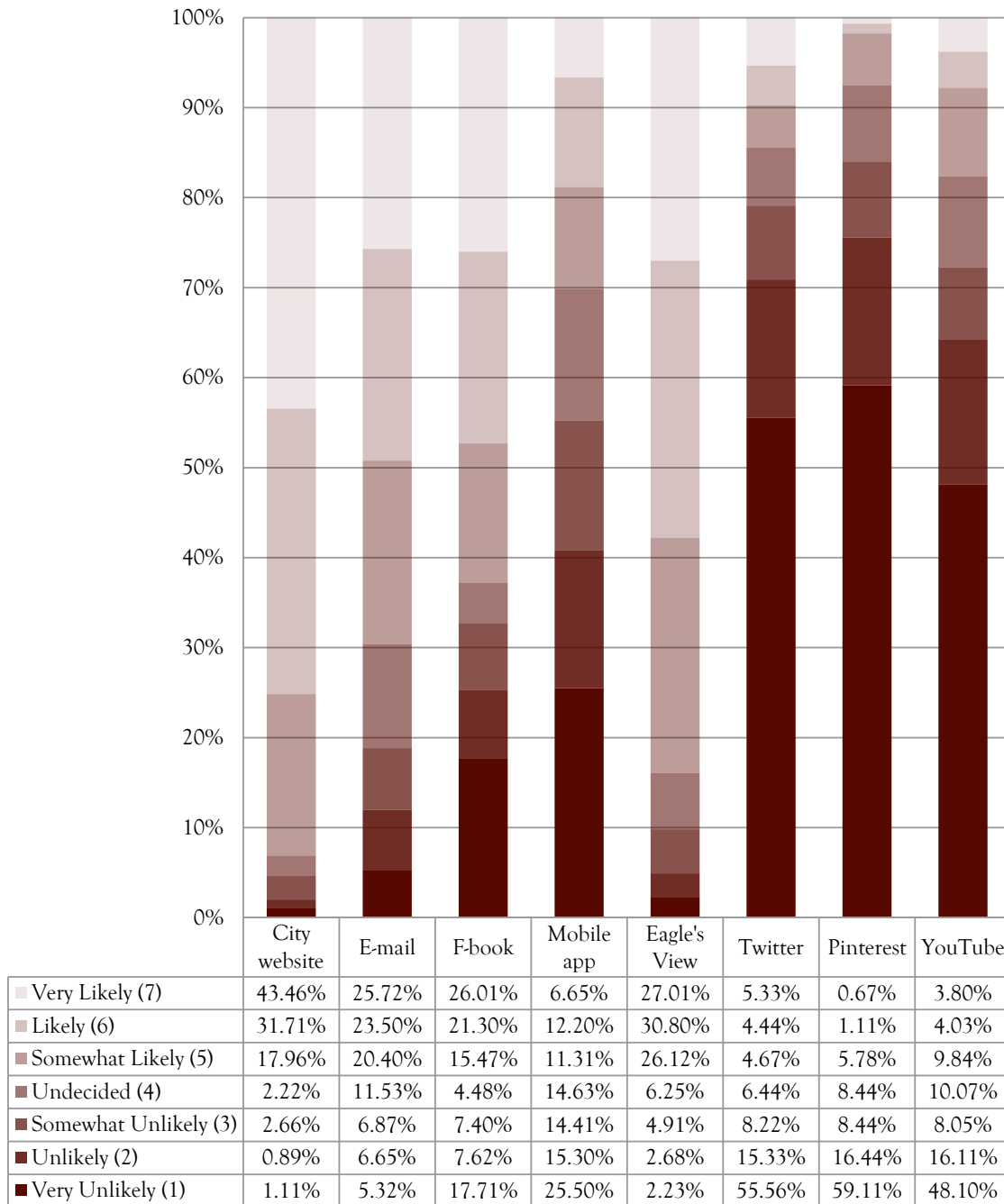
Overall, how satisfied are you with the response of police to your report(s)?



Statistics	Overall Satisfaction with Response
Mean	5.23
Variance	3.23
Std. Dev.	1.80



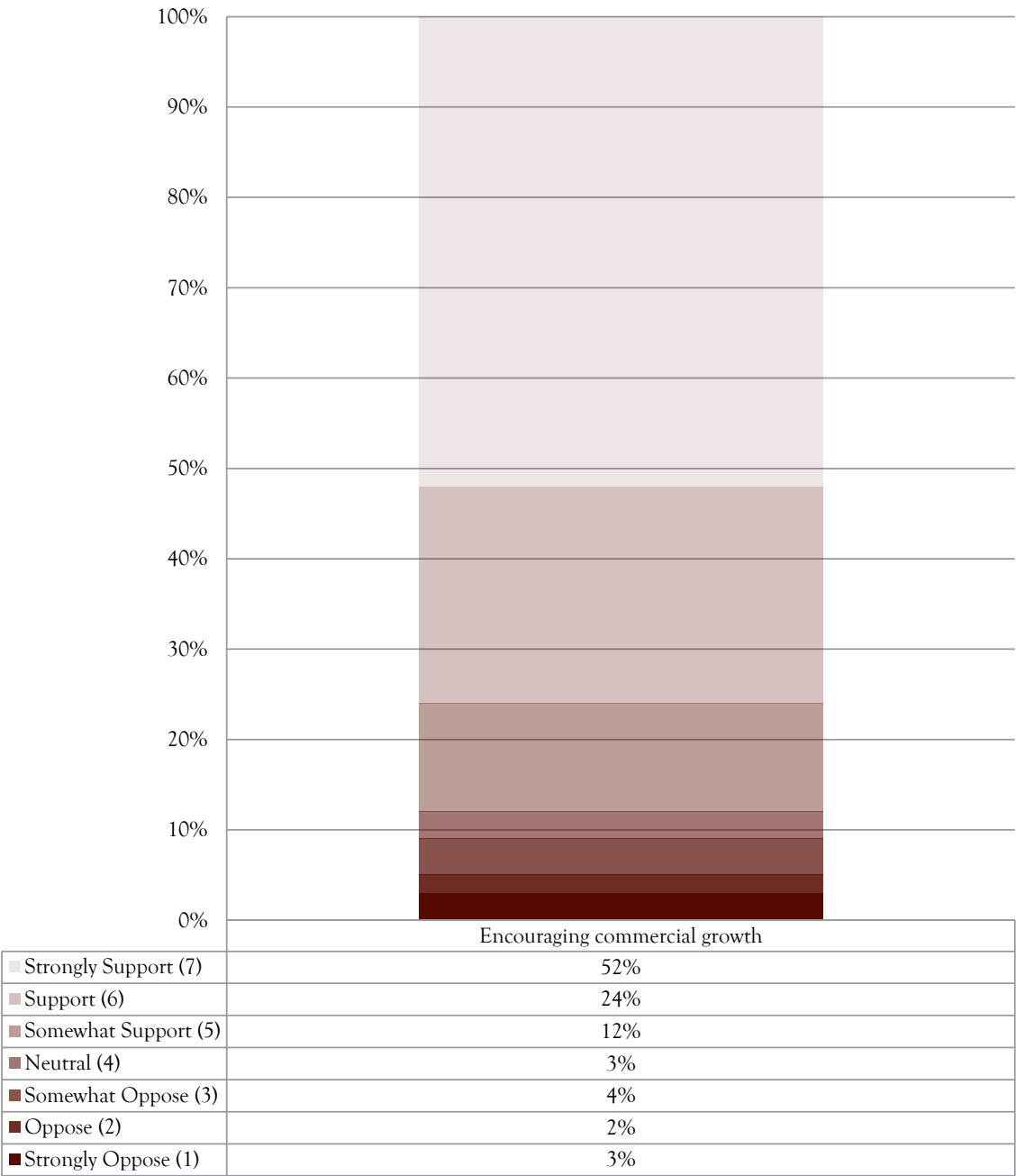
Please rate how likely or unlikely you are to use the following sources for information about Eagle Mountain:



Statistics	Website	E-mail	Facebook	App	Newsletter	Twitter	Pinterest	YouTube
Mean	6.04	5.08	4.6	3.34	5.52	2.24	1.91	2.45
Variance	1.36	3.1	4.97	3.83	1.98	3.31	1.87	3.25
Std. Dev.	1.17	1.76	2.23	1.96	1.41	1.82	1.37	1.80

Citizen Survey & Results

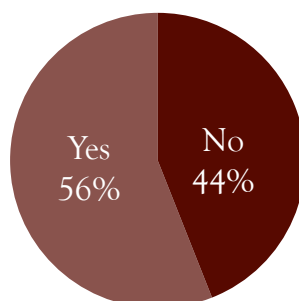
Please rate how you feel about encouraging commercial growth in Eagle Mountain:



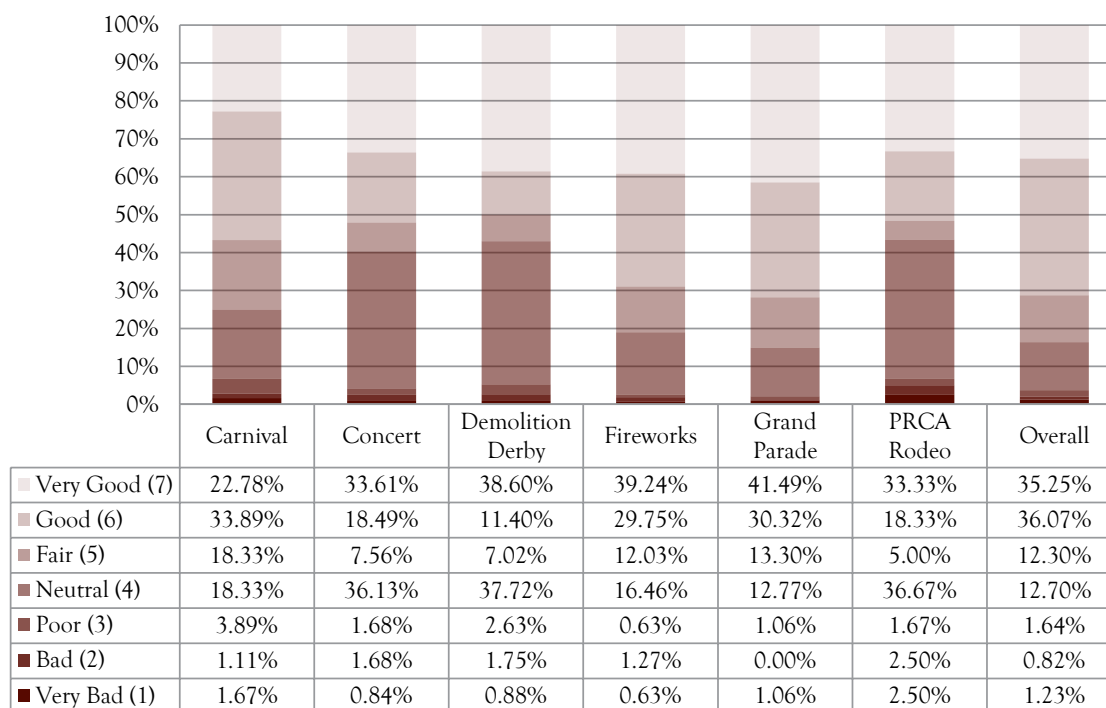
Statistics	Encouraging Comm. Growth
Mean	5.97
Variance	2.29
Std. Dev.	1.51



Did you participate in any Pony Express Days 2013 events?



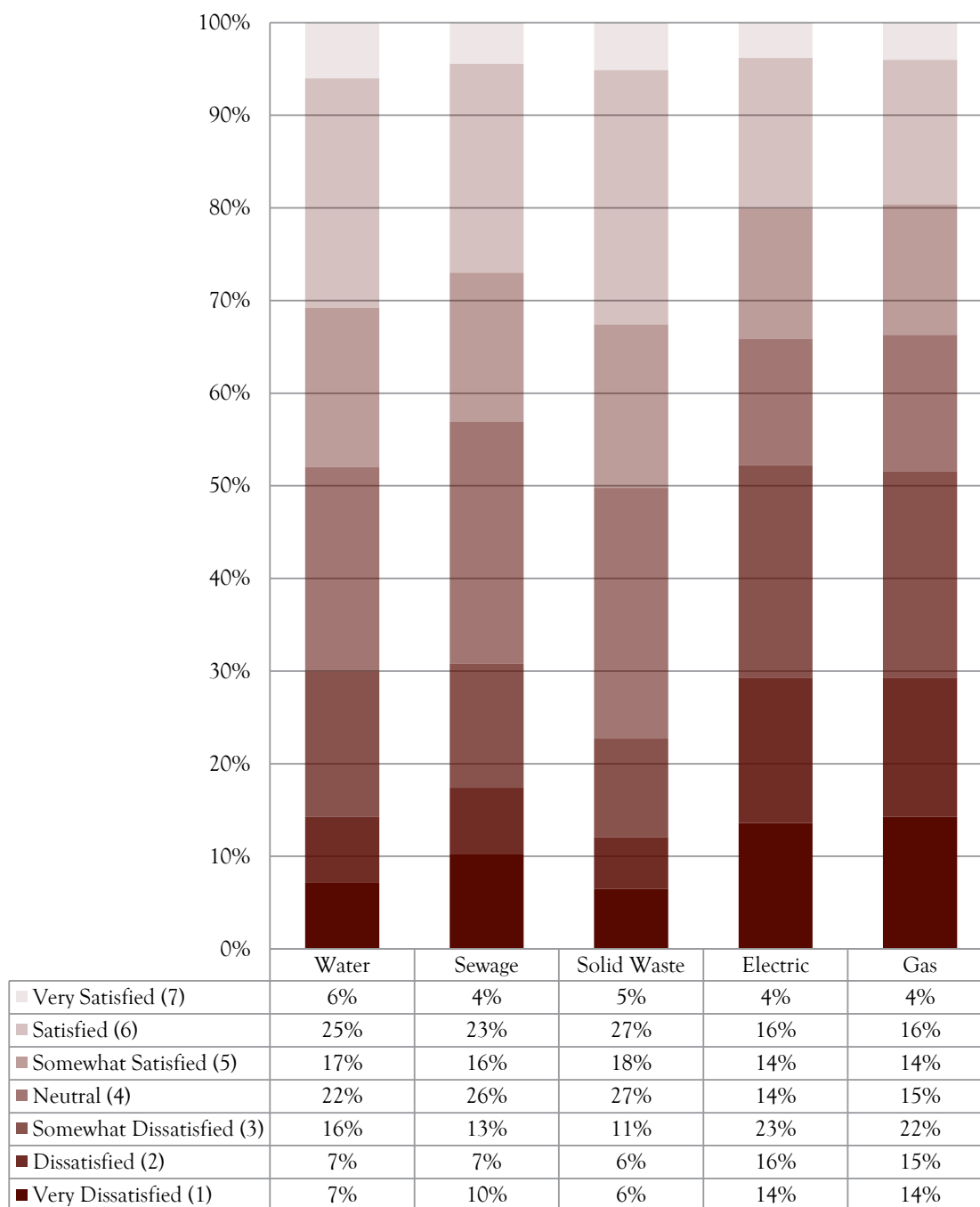
Please rate the following aspects of Pony Express Days 2013:



Statistics	Carnival	Concert	Demolition Derby	Fireworks	Grand Parade	PRCA Rodeo	Overall
Mean	5.43	5.38	5.37	5.84	5.94	5.28	5.83
Variance	1.78	2.12	2.32	1.57	1.42	2.52	1.55
Std. Dev.	1.33	1.46	1.52	1.25	1.19	1.59	1.24

Citizen Survey & Results

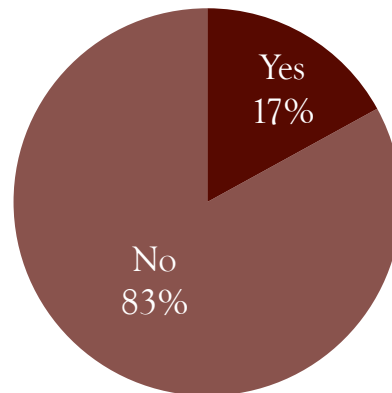
Please rate how satisfied you are with the following Eagle Mountain utility rates or fees:



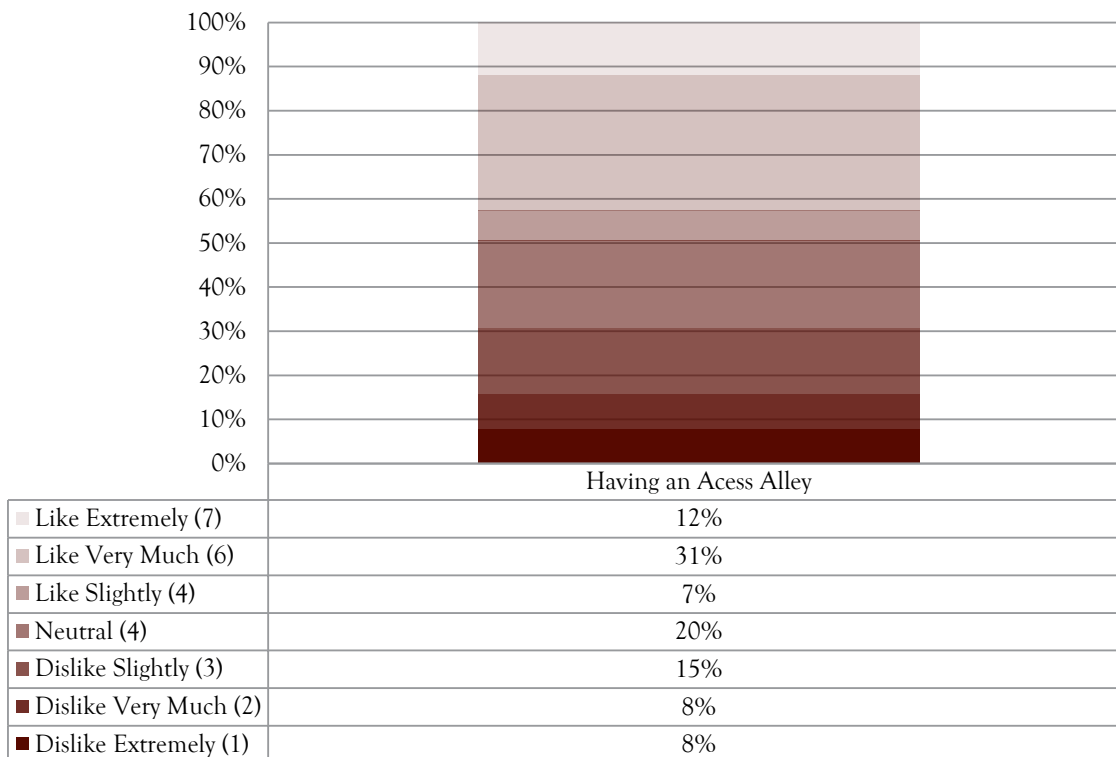
Statistics	Water rates	Sewage fees	Solid Waste fees	Electric rates	Gas rates
Mean	4.33	4.16	4.47	3.63	3.62
Variance	2.68	2.79	2.44	3.08	3.1
Std. Dev.	1.64	1.67	1.56	1.76	1.76



Does your home have an access alley?



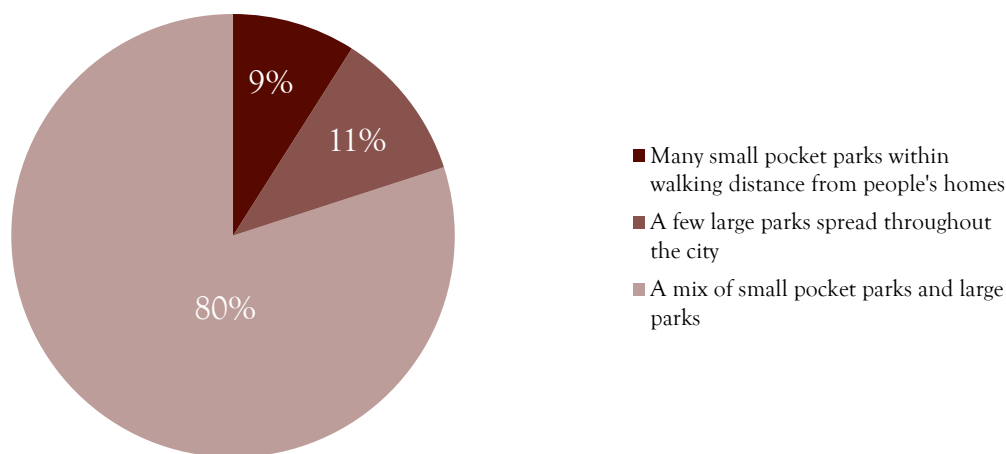
Please rate how much you like or dislike having an access alley:



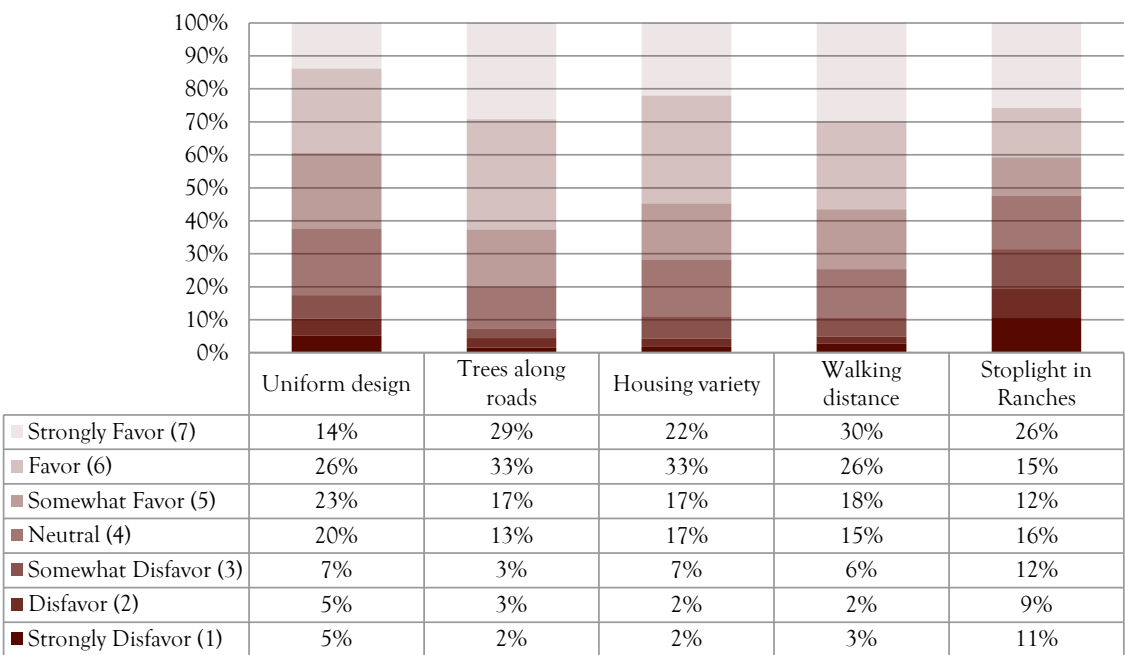
Statistics	Having an Access Alley
Mean	4.49
Variance	3.36
Std. Dev.	1.83

Citizen Survey & Results

Please select the option regarding city parks you would prefer:



Please rate how in favor you are of the following city planning agendas:



Statistics	Uniform buildings	Trees along roads	Housing variety	Walking distance	Ranches & Pony Stoplight
Mean	4.83	5.59	5.32	5.43	4.58
Variance	2.57	1.91	2.06	2.29	4.14
Std. Dev.	1.6	1.38	1.44	1.51	2.04

FY 2013 Budget Amendments

Budget Amendments Overview

Introduction

The following section contains a brief description of significant budgetary changes in the FY 2013 budget and a list of amendments made to the FY 2013 budget following its initial approval and passage.

Overview of Major Changes

The following is an overview of major changes in the FY 2013 budget. The overview lists all the major changes in expenses (increases of \$20 thousand or over) as well as a description of the changes in order from most to least.

- Well Lawsuit- \$2 million increase. The City was sued over impact fees and reached a \$2 million settlement with the plaintiffs.
- CWP Shares- \$1.55 million increase. The City used the remainder of water and sewer bond proceeds to purchase CWP shares. The purchase was part of an agreement made several years ago that the City decided to complete in FY 2013 rather than a later year.
- Road Maintenance- \$344 thousand increase. The City received higher than anticipated revenue from B&C Road funds from UDOT which had to be spent on road maintenance in FY 2013.
- Economic Development- \$151 thousand increase. The increase is a result of restructuring of the Economic Development fund as a Special Revenue Fund.
- Attorney Fees- \$125 thousand increase. The fees were incurred as a result of the well lawsuit mentioned above.
- JLUS Study- \$100 thousand increase. The City received an unbudgeted grant to aid the JLUS Study which was used last fiscal year.
- Banking Fees- \$50 thousand increase. The City underestimated banking fees in FY 2013.
- Library Materials- \$39 thousand increase. The library received an unbudgeted grant in FY 2013 and used it to purchase materials for the library.
- Liability Insurance- \$25 thousand increase. The City underestimated insurance costs in FY 2013.
- Capital Computer Equipment- \$20 thousand increase. The contract for computer equipment rose unexpectedly in FY 2013.

FY 2013 Budget Amendments

General Fund Budget Amendments

Adopted June 18, 2013

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>
General Government				
Attorney Fees	10-11-41220-4121	\$ 175,000.00	\$ 300,000.00	\$ 125,000.00
Banking Fees	10-11-41410-4140	\$ 100,000.00	\$ 150,000.00	\$ 50,000.00
New Website Design	10-19-41950-4221	\$ 4,000.00	\$ 11,700.00	\$ 7,700.00
Compensation Survey	10-19-41950-4531	\$ 4,000.00	\$ 9,000.00	\$ 5,000.00
Liability Insurance	10-19-41950-6211	\$ 105,000.00	\$ 130,000.00	\$ 25,000.00
Capital Computer Equipment	10-19-41950-7412	\$ -	\$ 20,000.00	\$ 20,000.00
Subtotal General Government:		<u>\$ 388,000.00</u>	<u>\$ 620,700.00</u>	<u>\$ 232,700.00</u>
Community Development				
Special Events Overtime	10-18-41990-1211	\$ -	\$ 5,000.00	\$ 5,000.00
Library Office Expenses	10-18-45800-2411	\$ 1,500.00	\$ 4,000.00	\$ 2,500.00
Library Materials From Grants	10-18-45800-5795	\$ -	\$ 15,000.00	\$ 15,000.00
Library Automation Software	10-18-45800-4211	\$ 8,500.00	\$ 15,000.00	\$ 6,500.00
Library Furniture	10-18-45800-7552	\$ -	\$ 15,000.00	\$ 15,000.00
Subtotal Community Development:		<u>\$ 10,000.00</u>	<u>\$ 54,000.00</u>	<u>\$ 44,000.00</u>
Public Safety				
Subtotal Public Safety:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Planning & Zoning				
Capital - Studies (JLUS)	10-32-41800-6550	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00
Subtotal Planning & Zoning:		<u>\$ 50,000.00</u>	<u>\$ 150,000.00</u>	<u>\$ 100,000.00</u>
Public Works				
Paved Road Maintenance	10-41-44100-5122	\$ 331,000.00	\$ 605,000.00	\$ 274,000.00
Paved Road Maintenance	10-41-44100-5122	\$ 605,000.00	\$ 635,000.00	\$ 30,000.00
Snow Removal	10-41-44100-5721	\$ 55,000.00	\$ 95,000.00	\$ 40,000.00
Parks Maintenance Contract	10-41-45100-4531	\$ 195,000.00	\$ 210,000.00	\$ 15,000.00
Capital Equipment	10-41-45100-7410	\$ -	\$ 15,000.00	\$ 15,000.00
Subtotal Streets & Roads:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 374,000.00</u>
Fleet				
Subtotal Fleet:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total General Fund Increase:		<u>\$ 398,000.00</u>	<u>\$ 674,700.00</u>	<u>\$ 650,700.00</u>



General Fund Budget Amendments (continued)

<u>Source of Revenue</u>		<u>Increase</u>
Property Tax	10-00-31116-0000	\$ 50,000.00
UT Library & Tech Grant	10-00-31165-0000	\$ 3,400.00
Building Permits	10-00-32311-0000	\$ 250,000.00
CLEF Grant	10-00-33448-0000	\$ 6,000.00
Plan Check Fees	10-00-34512-0000	\$ 85,000.00
Plat Fees	10-00-34515-0000	\$ 95,000.00
Use of Gen. Fund Balance		\$ 12,700.00
Use of B&C Road Fund Balance		\$ 322,000.00
Total Revenue Increase to the General Fund:		<u><u>\$ 824,100.00</u></u>

**Please note that General Fund balance in excess of 25% of FY 2014's budgeted revenues at the end of FY 2013 will be transferred to the General Fund Capital Projects Fund for use in completion of city capital projects.

FY 2013 Budget Amendments

Enterprise Fund Budget Amendments

Adopted June 18, 2013

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Water					
CWP Water Shares	51-81-51100-7314		\$ -	\$ 1,550,740.52	\$ 1,550,740.52
Well Lawsuit	51-61-48000-9110		\$ -	\$ 2,000,000.00	\$ 2,000,000.00
Transfer to Fleet Fund	51-61-48000-9154				\$ -
					\$ -
Subtotal Water:			<u>\$ -</u>	<u>\$ 3,550,740.52</u>	<u>\$ 3,550,740.52</u>
Golf Course					
Pumps and Wells	58-40-58000-7611				\$ -
Transfer Fund Bal. to Water			\$ -	\$ 80,000.00	\$ 80,000.00
					\$ -
Subtotal Golf Course:			<u>\$ -</u>	<u>\$ 80,000.00</u>	<u>\$ 80,000.00</u>
Business Incubator					
Dues, Subscriptions, Etc.	60-47-60000-2121			\$ 8,550.00	\$ 8,550.00
Travel & Training	60-47-60000-2321			\$ 2,700.00	\$ 2,700.00
Meetings	60-47-60000-2369			\$ 1,000.00	\$ 1,000.00
Marketing/Consulting	60-47-60000-4320			\$ 50,000.00	\$ 50,000.00
Economic Development Events	60-47-60000-4393			\$ 1,000.00	\$ 1,000.00
Golf Tournament	60-47-60000-4531			\$ 1,000.00	\$ 1,000.00
UVU Business Resource Ctr.	60-47-60000-4550			\$ 15,000.00	\$ 15,000.00
Business Incubator Lease	60-47-60000-4812			\$ 72,000.00	\$ 72,000.00
					\$ -
Subtotal Business Incubator:			<u>\$ -</u>	<u>\$ 151,250.00</u>	<u>\$ 151,250.00</u>
Total Enterprise Funds Increase:			<u>\$ -</u>	<u>\$ 3,781,990.52</u>	<u>\$ 3,781,990.52</u>

<u>Source of Revenue</u>	<u>Increase</u>
W&S Bond Revenue	\$ 1,550,740.52
Water Fund Balance	\$ 2,000,000.00
Golf Course Building Sale (Fund Balance)	\$ 151,250.00

All other increases will be covered by existing revenues or existing fund balances in each respective fund.

Acronyms

TERM	STANDS FOR
AFG	Assistance to Firefighters Grant
CAFR	Comprehensive Annual Financial Report
CDA	Community Development Agency
CERT	Community Emergency Response Teams
CEO	Code Enforcement Officer
CFP	Capital Facilities Plan/Project
CLEF	Community Library Enhancement Fund
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary Resuscitation
CUWCD	Central Utah Water Conservancy District
CWP	Central Water Project
DAI	Development Associates Inc.
DEQ	Department of Environmental Quality
EMC	Eagle Mountain (City)
EMS	Emergency Medical Services
FEMA	Federal Emergency Management Act/ Agency
FF	Fire Fighter
FICA	Federal Insurance Contributions Act
FTE	Full Time Equivalent
FY	Fiscal Year
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
ICC	International Code Council
ICMA	International City/County Management Association
ICSC	International Council of Shopping Centers
IR	Infrared
JLUS	Joint Land Use Study
LOS	Level of Service
MAG	Mountainland Association of Governments

TERM	STANDS FOR
MBO	Management By Objectives
NBIA	National Business Incubator Association
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
QNX	Real-time Computer Operating System
RAD	Rape Aggression Defense System
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
SAA	Special Assessment Area
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
UBBA	Utah Boys Baseball Association
UDOT	Utah Department of Transportation
UFA	Unified Fire Authority
UMPA	Utah Municipal Power Agency
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

Glossary

A

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

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

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

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

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

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

ALLOCATION: To set aside or designated funds for a specific purpose. An allocation does not authorize the expenditure of funds.

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

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

ASSESSED VALUE (AV): The fair market value of both real (land and building), and personal property as determined by the Utah County Assessor's Office for the purpose of setting property taxes.

ASSETS: Property owned by a government.

ATTRITION: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, retirement, transfer or means other than layoff.

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



B

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

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

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

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

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

BUDGET (OPERATING): A plan of 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.

Glossary

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.



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.

Glossary

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

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

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

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

EXPENSES: See Expenditures.

F

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.



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

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

G

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

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

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

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

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

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

Glossary

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

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

GOVERNMENTAL FUND TYPE: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Eagle Mountain, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

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

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

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

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

INFRASTRUCTURE: The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., power, road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

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

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

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



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

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

J

JOINT FINANCING: The 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 in credit of the jurisdiction, it issues limited liability bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds, or some other special repayment arrangements are made.

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

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

M

MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund for this purpose.

Glossary

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

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

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

MODIFIED ACCRUAL BASIS: The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

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

N

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

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

NON MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered a non major fund.

NON-PERSONNEL 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.

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.

Glossary

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

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

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

RESOURCES: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

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

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

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

S

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

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

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

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

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

SPECIAL 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.

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.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer service.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

Glossary

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.