



EAGLE MOUNTAIN CITY  
ADOPTED  
OPERATING **BUDGET**  
FISCAL YEAR 2016 - 2017



# Fiscal Year 2017 Budget

Mayor

Christopher Pengra

City Council

Adam Bradley

Colby Curtis

Stephanie Gricius

Ben Reaves

Tom Westmoreland

City Administrator

Ifo Pili

Prepared By

Calvin Bergmann, Project Specialist

Evan Berrett, Project Specialist

Aaron Sanborn, Management Analyst

Paul Jerome, Finance Director/Assistant City Administrator

Ikani Taumoepeau, Economic Development Director

Photos

Linda Peterson, Communications & Community Relations Director

# GFOA Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Eagle Mountain City, Utah for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**Eagle Mountain City**

**Utah**

For the Fiscal Year Beginning

**July 1, 2015**

A handwritten signature in black ink, reading 'Jeffrey R. Egan', is positioned above the title 'Executive Director'.

Executive Director

# Table of Contents

---

I. Introduction .....	7
Reader's Guide.....	8
Vision, Mission, & Objectives .....	12
City Profile .....	13
City Officers.....	20
Organizational Chart.....	21
II. Priorities & Strategies.....	23
Budget Message .....	24
Strategic Planning .....	29
Five-Year City Plan .....	30
FY 2017: Major Factors .....	38
Major Budget Changes .....	41
III. Financial Structure, Policy, & Process.....	43
Fund Descriptions .....	44
Fund Structure .....	47
Basis of Budgeting.....	49
Budget Process .....	50
Utah State Code .....	53
Financial Policies .....	54
IV. Financial Overview .....	59
Personnel Summaries .....	60
Revenue Overview .....	62
Expenditure Overview .....	66
Consolidated Financials .....	70
Fund Balance .....	74
V. General Fund .....	77
General Fund Overview .....	78
General Fund Revenues .....	80
General Fund Departments .....	92
Attorney.....	93
Building .....	96
Communications & Community Relations.....	100



## (General Fund Continued)

Engineering.....	104
Executive .....	108
Facilities.....	112
Finance .....	116
Human Resources .....	120
Information Technology.....	124
Legislative.....	128
Library .....	132
Parks .....	136
Planning .....	140
Police.....	144
Recorder .....	148
Recreation .....	152
Senior Council .....	156
Special Events.....	160
Streets.....	164
Youth Council.....	168

## VI.Special Revenue Funds .....173

Special Revenue Funds Overview .....	174
Cemetery .....	175
Economic Development.....	178
Storm Water.....	183
Impact Fees.....	187

## VII.Enterprise Funds ..... 195

Enterprise Funds Overview .....	196
Enterprise Funds Revenues .....	197
Enterprise Funds Summary.....	202
Enterprise Funds Departments .....	204
Electric.....	204
Gas .....	207
Sewer.....	210
Solid Waste.....	215
Water.....	218

# Table of Contents

---

VIII. Internal Service Funds.....	225
Internal Service Funds Overview.....	226
Fleet Fund.....	228
GIS.....	231
Utility Billing.....	234
IX. Capital Projects .....	239
Capital Projects Overview.....	240
Capital Projects Impacts.....	241
Capital Projects Summary .....	242
General Fund Capital Projects.....	243
Enterprise Funds Capital Projects.....	245
X. Debt.....	249
Debt Service Overview.....	250
Debt Service Summary.....	252
SAA 2006 (2000-1) .....	253
2013 SID (SAA 2013-1).....	255
DEQ Bond .....	257
2008 Water & Sewer.....	258
2013 Water & Sewer.....	259
XI. Appendix.....	263
Demographics .....	264
Citizen Survey .....	268
Cost of Government Study .....	294
City Property Tax Study .....	296
Utility Sale Proceeds Plan .....	298
Full Time Equivalency (FTE) Tables .....	302
Budget Amendments.....	304
Park Amenities.....	308
Acronyms.....	309
Glossary .....	310





# I. Introduction

Reader's Guide.....	8
Vision, Mission, & Objectives .....	12
City Profile.....	13
City Officers.....	20
Organizational Chart.....	21





# Reader's Guide

---

## Summary of the Budget

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

- **Introduction and Overview (pgs 7-42)**
  - Brief description of the city and city staff
  - Guiding principles for the budget
  - City strategic plan
  - Major changes
- **Financial Structure, Policy, and Process (pgs 43-58)**
  - Fund descriptions
  - Budget creation
  - Financial policies
- **Financial Summaries (pgs 59-76)**
  - Overview of total revenues and expenditures
  - Detailed financial summaries
- **Department and Fund Details (pgs 77-262)**
  - Description and financial summary for each department or fund
  - Detailed line item budgets for each department or fund
- **Appendix (pgs 263- 322)**
  - Statistics & survey results
  - Informational studies
  - FTE tables
  - Budget amendments
  - Park amenities
  - Acronym list and glossary

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



# Quick Reference

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

Information	Section (Page #)
Acronyms	Acronyms (309)
Basis of Budgeting	Basis of Budgeting (49)
Budget Amendments	Budget Amendments (304)
Budget Changes (Major)	FY 2017 Major Factors (38); Consolidated Financials (70)
Budget Creation	Budget Process (52); Budget Message (24)
Calendar for Budget	Budget Calendar (51)
Capital Improvements	Capital Improvements (240)
Citizen Satisfaction Survey	Demographics (264); Citizen Survey (268)
City Organization	City Officers (20); City Organizational Chart (21)
Code - Utah State Requirements	Utah State Code Requirements (53)
Consolidated Financials	Consolidated Financials (70)
Debt	Debt Service Funds (250)
Detailed Financial Information	Individual Fund Descriptions (78-260)
Employee Breakdown	Personnel Summary (60); FTE Tables (302)
Enterprise Fund	Enterprise Fund (196)
Factors - Budget Creations	FY 2017 Major Factors (38); Budget Message (24)
Financial Summaries	Expenditures (66); Revenues (62)
Five-Year Plan	Five-Year Plan (30)
Forecasting	Five-Year Plan (30); Revenue Forecasting (63)
Fund Balance	Fund Balance (74)
Fund Description	Fund Descriptions (44)
Fund Structure	Fund Structure (47)
General City Information	City Profile (14); Demographics (264)
General Fund	General Fund (78)
Glossary	Glossary (312)
Internal Service Fund	Internal Service Fund (226)
Issues - Budget Creation	Budget Message (24); FY 2017 Major Factors (38)
Personnel Changes	Personnel Summaries (60); FTE Tables (302)
Policies - Financial	Financial Policies (54)
Special Revenue Fund	Special Revenue Fund (174)
Strategic Planning	Strategic Planning (29)
Vision, Mission, & Objectives	Vision, Mission, & Objectives (12)

# Reader's Guide

## Spreadsheet Guide

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

### Summary Spreadsheet

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

Fund 10 General Department 41310 - Executive Summary		Last Year's Approved Budget			Current Year's Budget	
<b>EXPENDITURES</b>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	731,252	675,850	483,349	495,483	466,690	507,233
Materials, Supplies & Services	12,420	10,504	8,536	8,550	7,980	10,700
Capital Outlay						-
Interfund Transactions	15,303	38,537	26,399	24,871	24,871	19,099
<b>Expenditure Total:</b>	<b>758,976</b>	<b>724,891</b>	<b>518,285</b>	<b>528,904</b>	<b>499,541</b>	<b>537,032</b>
<b>REVENUES</b>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	758,976	724,891	518,285	528,904	499,541	537,032
<b>Revenue Total:</b>	<b>758,976</b>	<b>724,891</b>	<b>518,285</b>	<b>528,904</b>	<b>499,541</b>	<b>537,032</b>
<b>PERSONNEL SUMMARY (FTE)</b>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	5	4.35	2.35	2.35	2.35	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
<b>FTE Total:</b>	<b>7.66</b>	<b>7.01</b>	<b>5.01</b>	<b>5.01</b>	<b>5.01</b>	<b>5.91</b>

Projections for the last  
fiscal year's totals

The above budget example is from the Executive Department in the General Fund in FY 2017. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies, and services; capital outlay; and interfund transactions. Personnel services are the costs for salaries, benefits, etc. related to employees. Interfund transactions are the movement of money between funds. For example, the Executive Department will transfer money to the Fleet Fund for the maintenance and use of city vehicles. Capital outlay is money spent on long-term equipment or infrastructure, such as vehicles and computers. Materials, supplies, and services is the catch-all where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each fund.



## Detailed Spreadsheet

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

Same four expense categories found  
in the summary section

Fund 10 - General Department 41310 - Executive Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT	507,218	456,386	318,454	333,078	321,779	335,885
1111 Annual Leave Payout						
1112 Salaries - PT	16,739	18,711	15,017	17,846	14,141	17,846
1211 Overtime	1,581	1,743	472	5,000	620	2,000
1212 Wellness Benefit			100			
1242 Car Allowance	6,025	6,000	6,054	6,000	5,572	6,000
1300 Employee Benefits	40,442	32,652	17,367	17,297	17,574	17,725
1311 Bonus						
1511 FICA	5,339	4,587	3,950	1,106	3,947	1,106
1512 Medicare	7,571	6,848	5,084	5,088	5,095	5,129
1521 Retirement	53,880	56,951	47,092	51,527	47,357	52,802
1531 State Insurance Fund						
1541 Health Insurance	84,510	83,113	63,120	52,330	45,617	61,947
1545 Dental Insurance	5,276	6,427	4,813	3,812	3,657	4,268
1548 Vision Insurance	1,173	1,158	838	714	612	799
1561 Long Term Disability	1,390	1,275	990	1,683	719	1,725
<b>Total:</b>	<b>731,252</b>	<b>675,850</b>	<b>483,349</b>	<b>495,483</b>	<b>466,690</b>	<b>507,233</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	2,294	2,526	4,510	2,500	2,500	2,500
2211 Public Notices						
2321 Travel & Training	7,165	7,009	3,621	5,050	5,050	7,700
2369 Meetings	2,612	569	344	1,000	30	500
2411 Office Expenses & Supplies			61			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services	350					
5002 Misc. Services & Supplies					400	
5003 Special Projects		400				
<b>Total:</b>	<b>12,420</b>	<b>10,504</b>	<b>8,536</b>	<b>8,550</b>	<b>7,980</b>	<b>10,700</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund	15,303	38,537	26,399	24,871	24,871	19,099
Other Fund Transfer						
<b>Total:</b>	<b>15,303</b>	<b>38,537</b>	<b>26,399</b>	<b>24,871</b>	<b>24,871</b>	<b>19,099</b>

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

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

# Vision, Mission, & Objectives

---

## VISION

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

## MISSION

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

## CITY OBJECTIVES

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

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

# City Profile

Eagle Mountain is a thriving, master-planned community of over 30,000 residents and approximately 8,000 households conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

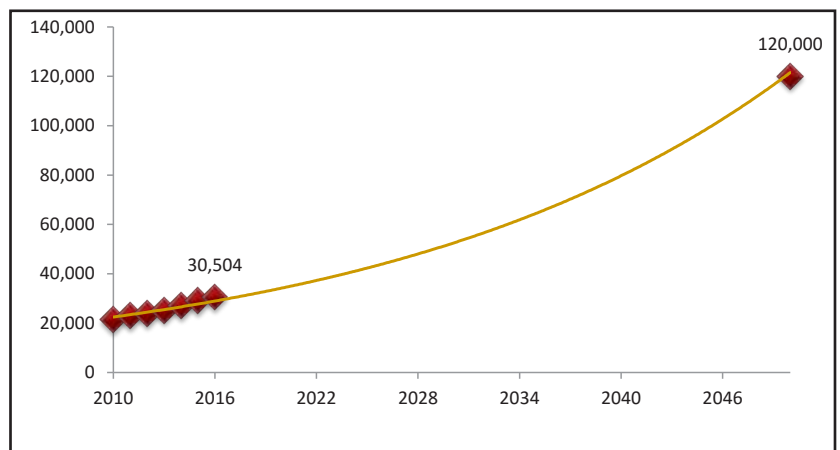
## History

Eagle Mountain was incorporated in 1996 with a population of 250, and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library—of 1,200 books in a twelve square foot room—in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. The population reached 6,000 in 2002, and Eagle Mountain's expansion made it Utah's third largest city based on land area. 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 over 30,000 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 2050.

## People & Industry

As one of the fastest growing communities in Utah, Eagle Mountain has become home to a population of young, educated, and industrious families. According to the 2015 Citizen Satisfaction Survey, 91 percent of Eagle Mountain residents have gained post-secondary education, and over 49 percent of residents have earned a Bachelor's degree or higher. In addition to several public and charter schools in surrounding communities, five local elementary schools, one middle school, and one charter high school are available.

Eagle Mountain has a workforce of over 10,000. Major employers include: Alpine School District, Eagle Mountain City, Ridley's Family Market, Job Match, Rockwell Academy, The Ranches Golf Club, TM Crushing, Direct Communications, Village Pizza, and Maverik. These employers account for 85% of total City employment. Principal taxpayers, in order of assessed value, include: Kern River, PacificCorp, Direct Communications, CJM Limited Partnership, Two A LLC, Vesin Mortgage, Star West Eagle Mountain Property, Marsh Woodruff LC, Cedar Development Partners LLC, and Verizon Wireless.



According to U.S. Census Bureau ACS estimates, annual median household income is \$68,000 and 86 percent of housing units are owner-occupied. The median value of an owner-occupied home is \$191,600. Median gross rent is \$1,367. Selected monthly owner costs with and without a mortgage are \$1,437 and \$485, respectively.



# City Profile

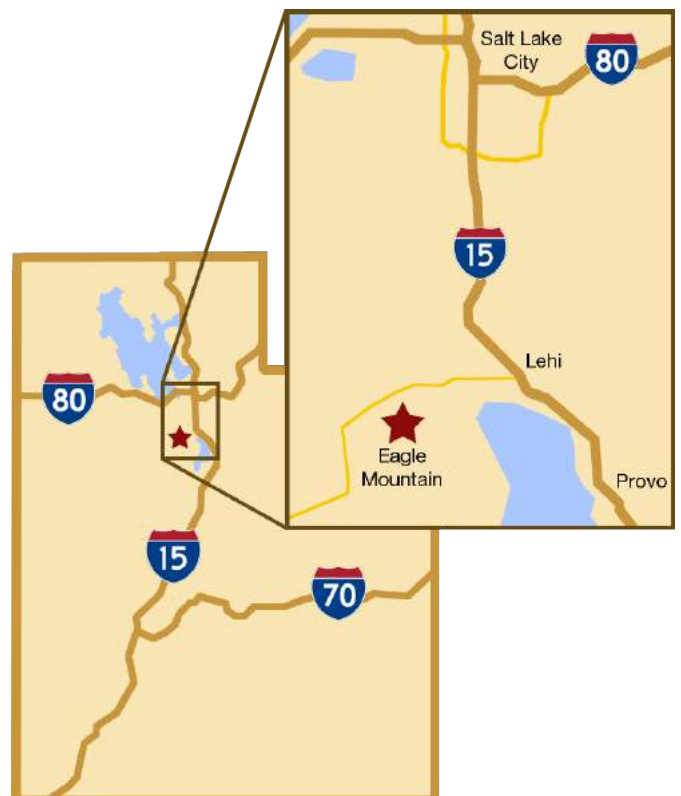


## Accessibility

“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. Combined, these colleges and universities enroll a diverse population of about 130,000 students from all 50 states and 110 countries. There are also a number of nearby licensed career and technical schools. Utah retains over two dozen higher learning institutions. According to the National Center for Education Statistics, Utah has an illiteracy rate of 9%, much lower than the national average of 14.7%.





## Amenities

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



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 Eagle Mountain. 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. 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. According to the U.S. Energy Administration, in March 2016, Utah residents paid an average of 10.67 cents per kilowatt hour (ranked 12th lowest in the U.S.) and commercial enterprises paid an average of 8.25 cents per kilowatt hour (ranked 7th lowest in the U.S.) for electricity.

Utah's surrounding infrastructure enhances Eagle Mountain's ability to support economic development. As previously mentioned, 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).

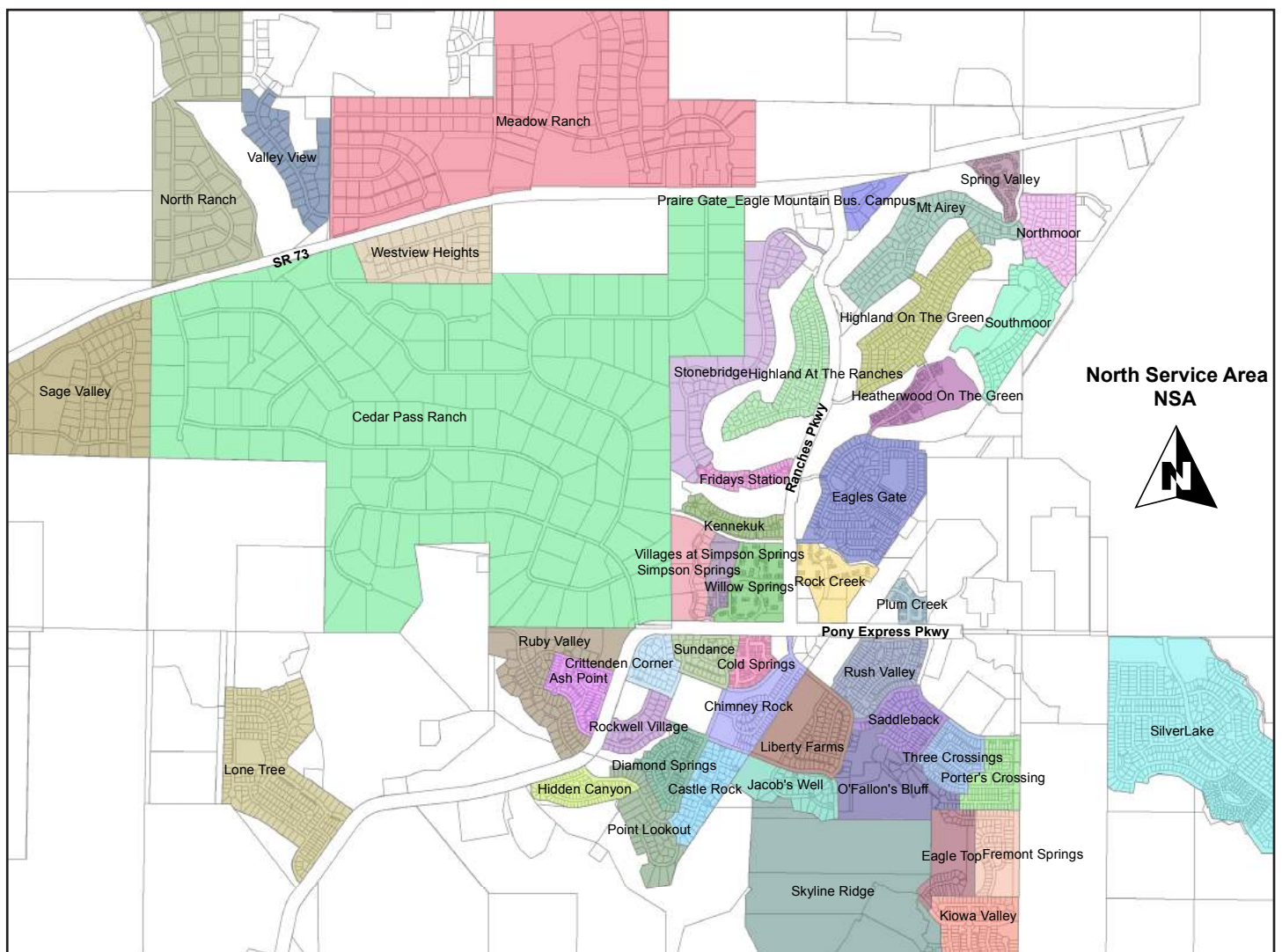
# City Profile

## Master-Planned Communities

There are 16 master-planned communities within the City, divided into two main areas. In the North Service Area (NSA), the communities include: Arrival, Evans Ranch, Clearview Eastates, Lower Hidden Valley, Upper Hidden Valley, Silverlake, Oquirrh Mountain, Sage Valley, Scenic Mountain, Spring Run, and Valley View Ranch. In the South Service Area (SSA), the planned communities include EMP/Monte Vista Ranch, Porter's Crossing Town Center, Overland (SITLA Mid-Valley), and SITLA Pony Express. White Hills/Pole Canyon, is on the west side of the City; it is within the newly-created West Service Area. Combined, these master development plans encompass 50,384 total lots.

### North Service Area (NSA)

The major master development plans (MDPs) within the NSA include: Upper Hidden Valley (3,379 lots), Silverlake (2,361 lots), Lower Hidden Valley (1,256 lots), Spring Run (1,016 lots), and Evans Ranch (461 lots). The NSA is serviced by the Timpanogos Sewer Service District (TSSD).







## South Service Area (SSA)

The City Center is comprised of about 7,610 acres. The major MDPs in the SSA include: EMP/Monte Vista Ranch (22,390 lots), SITLA Pony Express (4,017 lots), Overland (SITLA Mid-Valley) (3,564 lots), and Porter's Crossing Town Center (726 lots). The School & Institutional Trust Lands Administration (SITLA) owns two large parcels of land commonly referred to as Mid-Valley and Pony Express, both of which have caps of 4,017 units. SITLA has not commenced with the construction of any neighborhoods within their master plans. The SSA is serviced by the City's wastewater treatment plant.



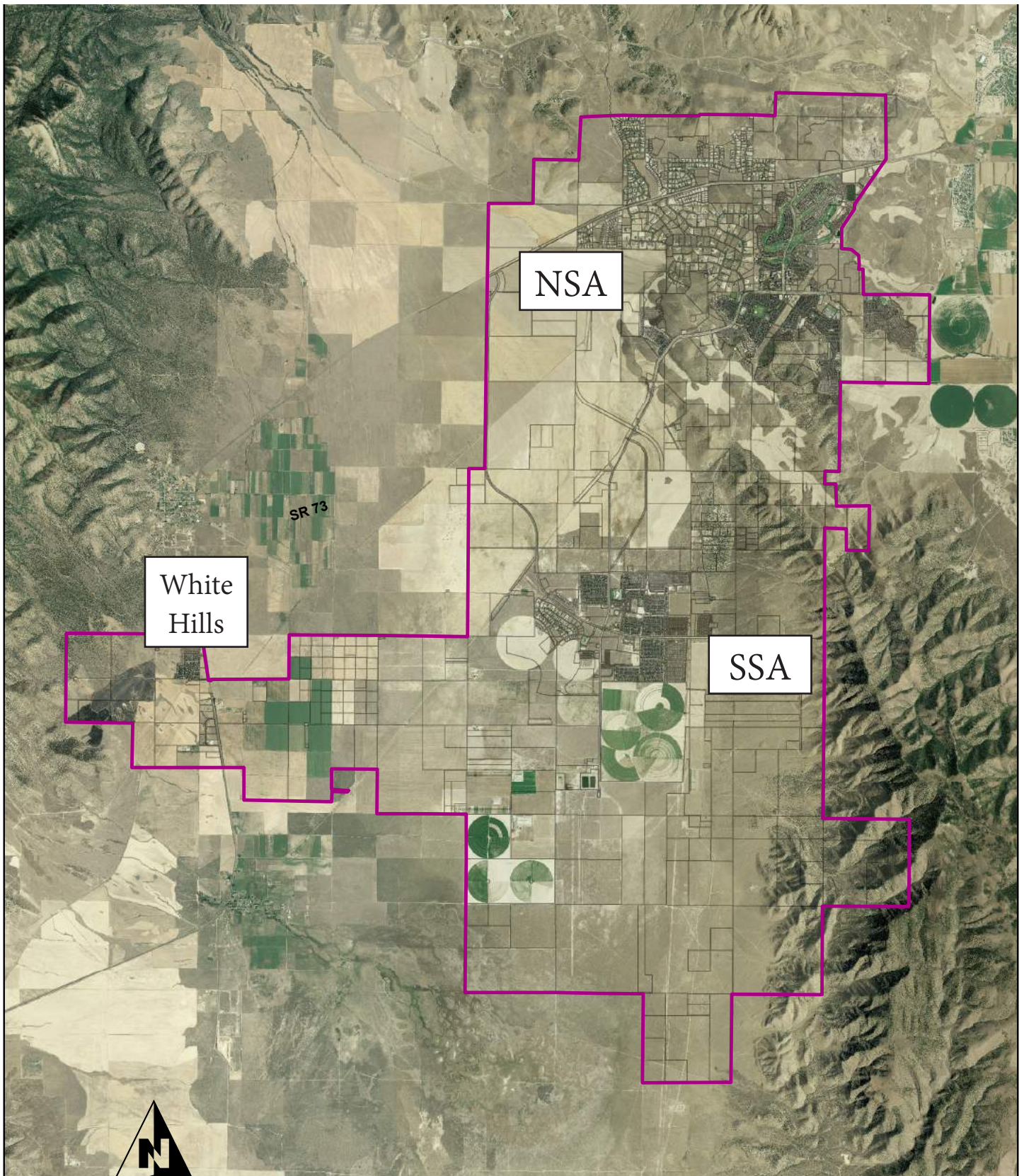
## West Service Area

Eagle Mountain City has grown geographically within the last several years since 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, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain and is shown on the following page.



# City Profile

Aerial View of City







## Conclusion

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

Cities like Eagle Mountain—with their history, people, accessibility, amenities, and infrastructure—have helped the

state of Utah to earn a variety of accolades, including: “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 AA- bond rating in a short period of nineteen years.



*The 2016 grand opening of Ace Rents*





# City Officers

---



Adam Bradley  
*Council Member*



Stephanie Gricius  
*Council Member*



Tom Westmoreland  
*Council Member*



Colby Curtis  
*Council Member*



Ben Reaves  
*Council Member*

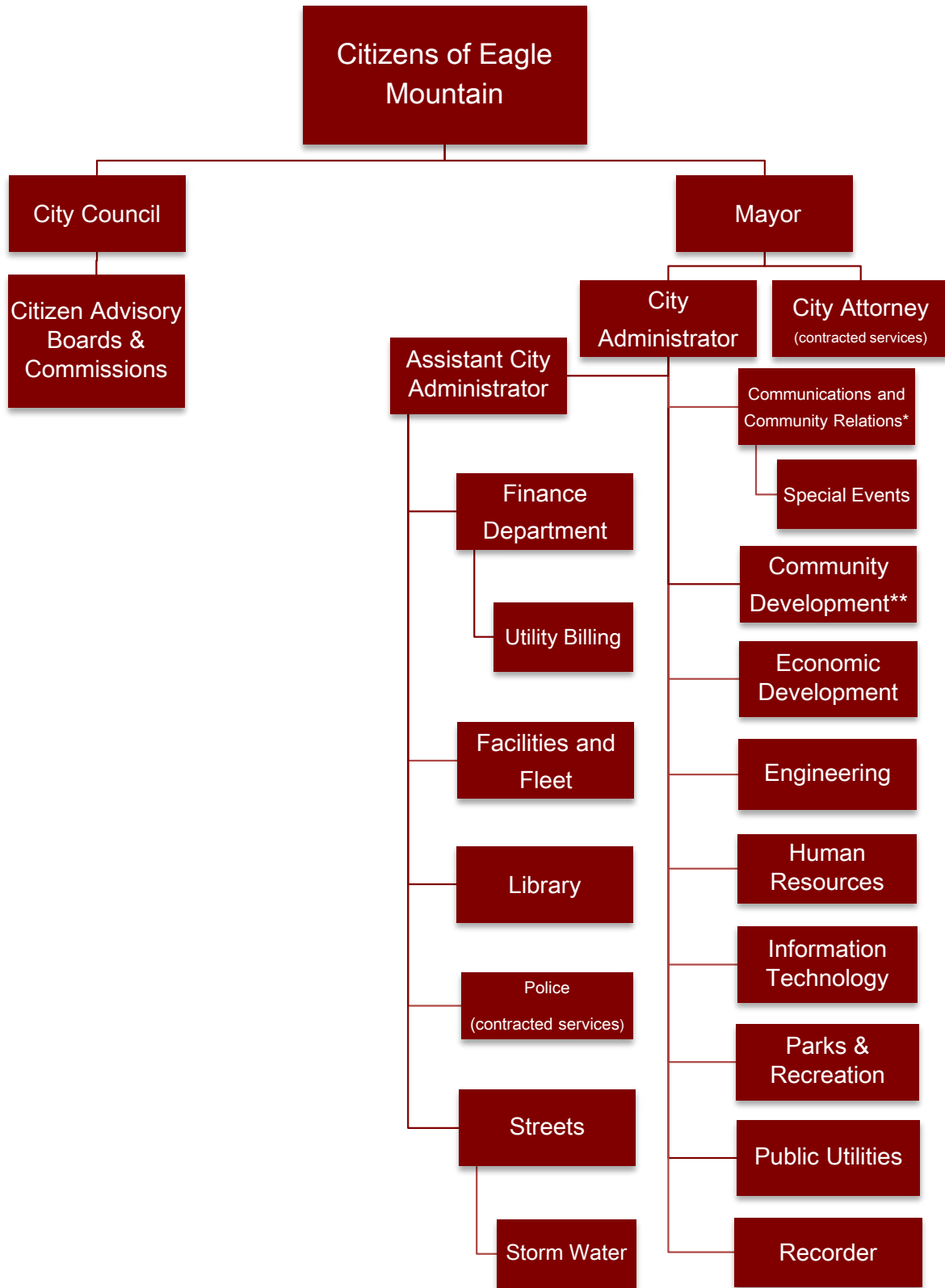


Christopher Pengra  
*Mayor*



Ifo Pili  
*City Administrator*

# Organizational Chart



\*"Public Information" has been renamed "Communications and Community Development" and now oversees Special Events

\*\*Community Development includes both Building and Planning





## II. Priorities & Strategies

Budget Message.....	24
Strategic Planning.....	29
Five-Year City Plan .....	30
FY 2017: Major Factors .....	38
Major Budget Changes .....	41





# Budget Message

---

August 19, 2016

Members of the City Council, Citizens, and Personnel

Eagle Mountain, Utah 84005

RE: FY2016-17 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2017 (July 1, 2016 – June 30, 2017) Budget as a document that will be utilized to guide the inevitable growth and success of Eagle Mountain City.

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

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

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

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2016-17 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.



# Principal Issues in Budget Development

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

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

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

## Addressing Principal Challenges and Issues

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

### **Limiting the Use of City Financial Reserves**

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

### **Providing for Economic Development**

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



# Budget Message

---

## **Planning for the Future**

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

## **Maintaining Service Levels**

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

## 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. The City's purpose is to meet the needs of Eagle Mountain residents. For this reason, the Eagle Mountain strives to maintain and improve services in an effort to improve the quality of life for residents.

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

## **City Objectives**

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



In order to fulfill these objectives, Eagle Mountain has done the following in the FY 2017 Budget:

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

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

## Conclusion

Celebrating Eagle Mountain's 20th anniversary, we project our population to be easily over 30,000 residents. Our rapid growth will continue to present challenges for our budgeting process. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the City has matured as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision making, strong long-range planning, and strategic positioning are all strengths of our City administrators and department heads. These strengths enable Eagle Mountain to mitigate and absorb the impact of population growth on its operations while extending the benefits derived from associated increases in sales and property taxes. While sales and property tax revenues are increasing, we are mindful that economic trends are not permanent, and that we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our City without drastically increasing long-term expenses.

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

# Budget Message

---

## **Budget Overview**

We present a balanced budget for Fiscal Year 2016-2017 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2016-2017 is \$25.45 million, with \$9.53 million for General Fund operations. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

## **Budget Achievements**

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Chris Pengra', with a long horizontal flourish extending to the right.

Mayor Christopher Pengra

# Strategic Planning

## Introduction

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

## Strategic Plan Defined

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

## Strategic Plan Creation

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

## Strategic Areas

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

## Strategic Budget

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

## Further Information

Eagle Mountain's plan and goals developed within the Strategic Plan are presented in the Five-Year City Plan, which is included in the following pages.

# Five-Year City Plan

---

## Introduction

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

## Methodology

In order to assess the financial future of Eagle Mountain, we have provided revenue and expenditure projections for each fund. We have focused primarily on the General Fund and Enterprise Funds because they comprise most of the City's revenues and expenditures. Considering building permit trends, we project population growth of 8 percent per year. In order to be fiscally conservative, we implemented a 2.5 percent yearly growth rate into our projections. We also relied on five-year trends to determine future revenues and expenditures.

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

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

We have not included a revenue projection chart for the Capital Improvement Fund in this section of the budget as it is currently difficult to project what the costs of future projects will be. We have included a brief explanation at the end of the Five Year City Plan section.

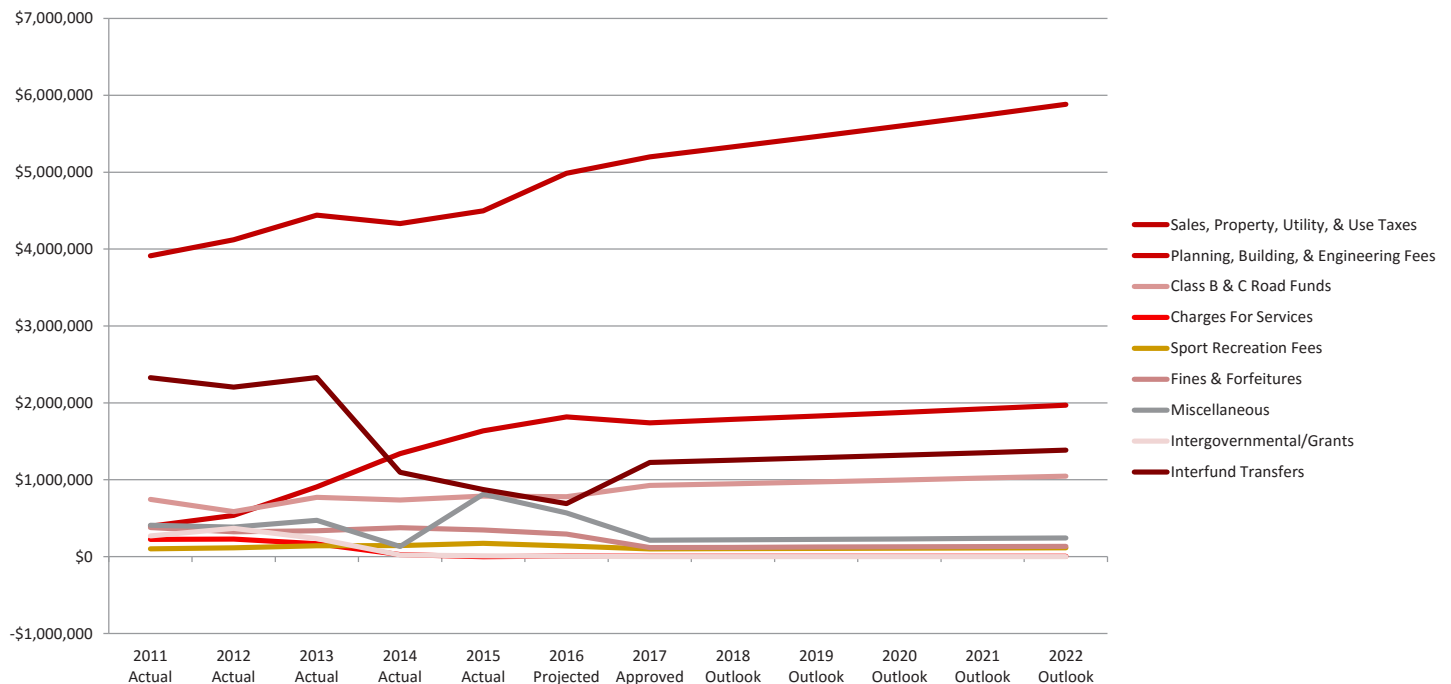
Though these projections are not concrete, they provide a broad illustration for the City's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it.



# General Fund

## General Fund Revenue Projection

General Fund Revenues	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Sales, Property, Utility, & Use Taxes	3,912,454	4,122,052	4,442,234	4,332,113	4,497,214	4,987,365	5,200,000	5,330,000	5,463,250	5,599,831	5,739,827	5,883,323
Property Taxes	1,040,087	1,080,628	1,165,222	1,056,864	979,584	1,050,000	1,100,000	1,127,500	1,155,688	1,184,580	1,214,194	1,244,549
Property Taxes (Delinquent)	5,114	2,215	9,245	5,665	1,829	1,365	5,000	5,125	5,253	5,384	5,519	5,657
Sales/Use Taxes	1,809,411	1,918,612	2,053,493	2,246,317	2,478,132	2,700,000	2,850,000	2,921,250	2,994,281	3,069,138	3,145,867	3,224,513
Water Utility Fee	133,467	142,559	143,513	19,092	(359)	-	-	-	-	-	-	-
Electric Utility Fee	329,897	395,192	429,102	419,593	422,221	-	-	-	-	-	-	-
Gas Utility Fee	281,183	292,193	298,506	258,736	197,685	-	-	-	-	-	-	-
Municipal Utility Charge	800	10,453	11,564	5,376	122,898	935,000	950,000	973,750	998,094	1,023,046	1,048,622	1,074,838
Motor Vehicle Fee-In-Lieu	127,144	109,984	141,312	122,306	109,683	136,000	130,000	133,250	136,581	139,996	143,496	147,083
Utah State Telecom Fee	185,352	170,215	190,277	198,163	185,541	165,000	165,000	169,125	173,353	177,687	182,129	186,682
BB Deferred Revenue - Sales Tax	-	-	-	-	-	-	-	-	-	-	-	-
BB Deferred Revenue - Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-
Planning, Building, & Engineering Fees	395,430	535,621	907,498	1,338,811	1,636,778	1,817,900	1,740,800	1,784,320	1,828,928	1,874,651	1,921,517	1,969,555
Class B & C Road Funds	744,848	585,144	771,718	737,630	788,425	780,000	925,000	948,125	971,828	996,124	1,021,027	1,046,553
Charges For Services	223,370	227,990	169,160	27,438	(1,256)	6,800	5,000	5,125	5,253	5,384	5,519	5,657
Sport Recreation Fees	102,468	114,550	142,029	142,924	172,929	139,320	100,200	102,705	105,273	107,904	110,602	113,367
Fines & Forfeitures	377,953	324,007	335,251	375,624	346,223	294,350	118,000	120,950	123,974	127,073	130,250	133,506
Miscellaneous	407,499	384,772	473,033	131,963	81,454	568,018	214,050	219,401	224,886	230,508	236,271	242,178
Intergovernmental/Grants	269,167	367,537	233,549	22,418	11,258	4,000	-	-	-	-	-	-
Interfund Transfers	2,328,630	2,204,200	2,329,094	1,096,677	872,582	689,612	1,223,995	1,254,595	1,285,960	1,318,109	1,351,062	1,384,838
<b>Revenue Total:</b>	<b>8,761,820</b>	<b>8,865,872</b>	<b>9,803,566</b>	<b>8,205,599</b>	<b>9,135,606</b>	<b>9,287,365</b>	<b>9,527,045</b>	<b>9,765,221</b>	<b>10,009,352</b>	<b>10,259,586</b>	<b>10,516,075</b>	<b>10,778,977</b>

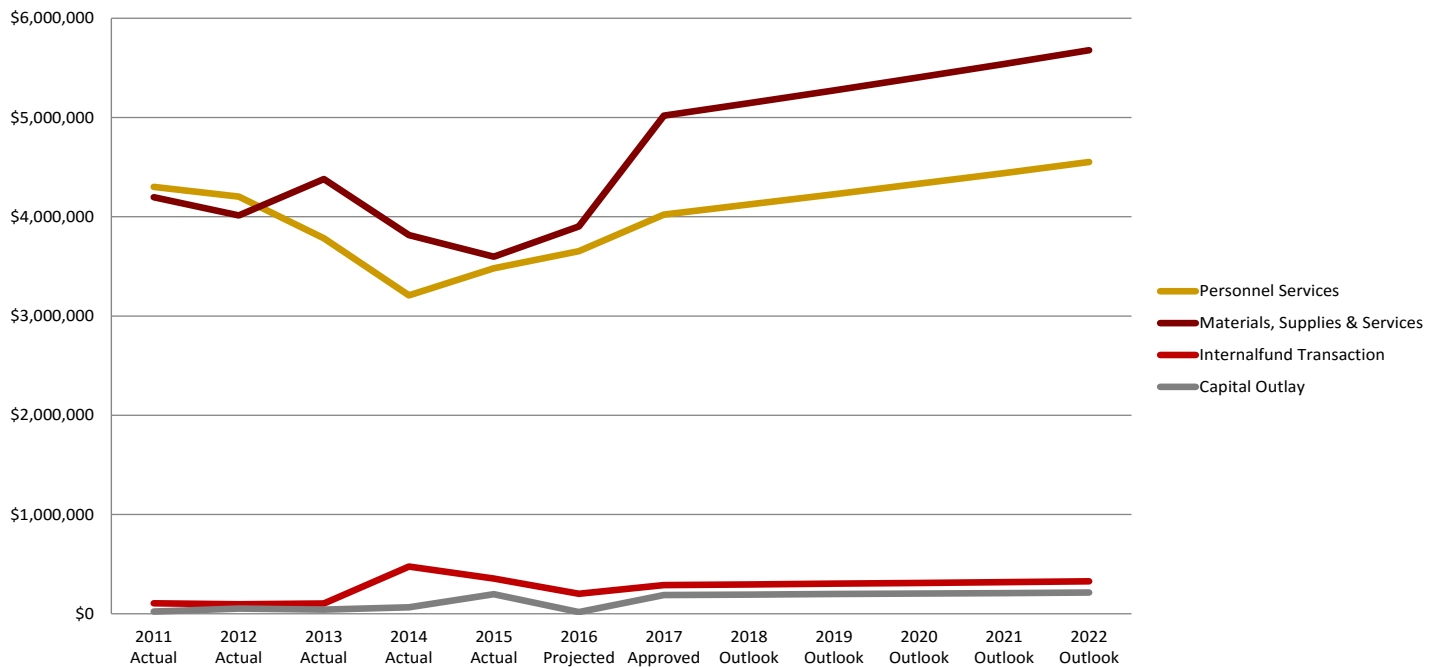




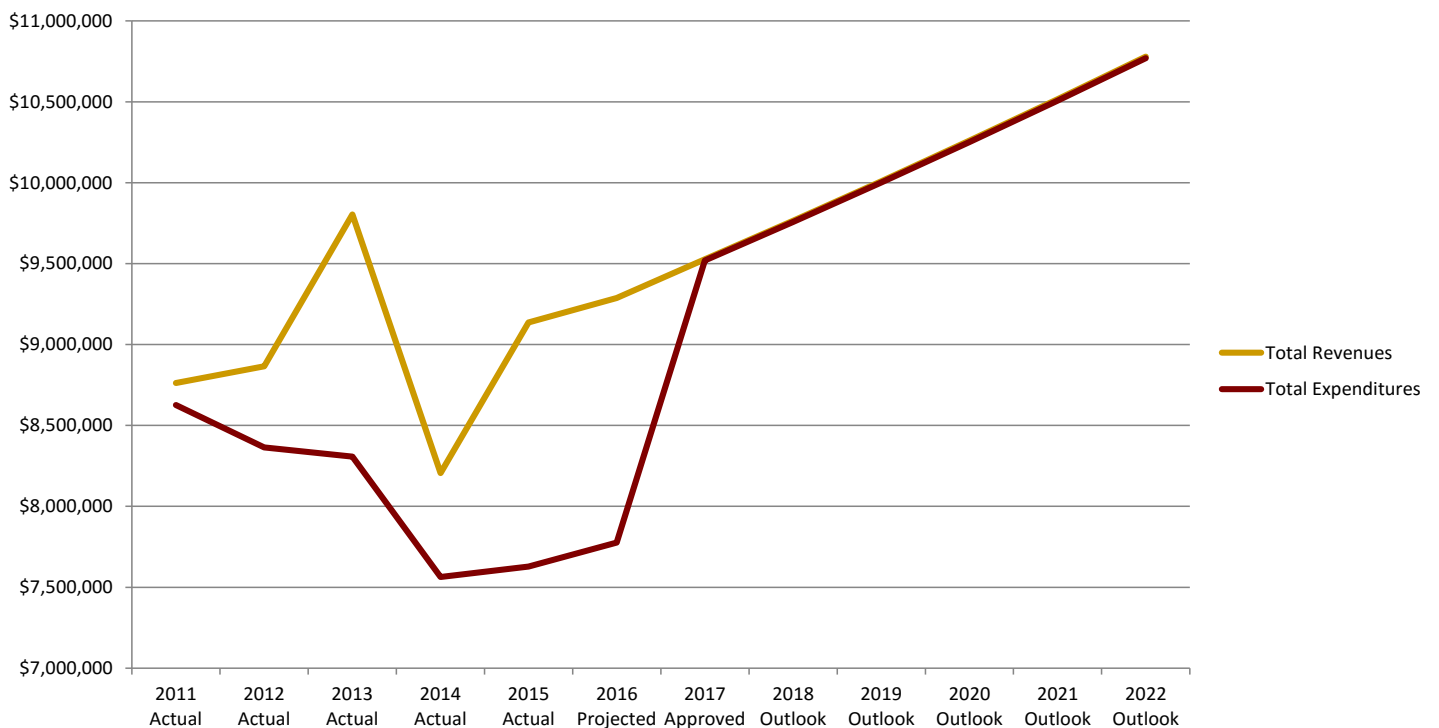
# Five-Year City Plan

## General Fund Expenditure Projection

General Fund Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Personnel Services	3,783,196	3,207,931	3,479,941	3,653,701	4,022,738	4,123,307	4,226,390	4,332,049	4,440,351	4,551,359
Materials, Supplies & Services	4,379,901	3,815,357	3,597,549	3,903,181	5,018,065	5,143,517	5,272,105	5,403,907	5,539,005	5,677,480
Internalfund Transaction	103,212	475,699	353,779	201,898	288,668	295,885	303,282	310,864	318,635	326,601
Capital Outlay	41,491	64,586	196,469	16,996	189,200	193,930	198,778	203,748	208,841	214,062
Debt Service	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Total</b>	<b>8,307,801</b>	<b>7,563,573</b>	<b>7,627,738</b>	<b>7,775,775</b>	<b>9,518,671</b>	<b>9,756,638</b>	<b>10,000,554</b>	<b>10,250,568</b>	<b>10,506,832</b>	<b>10,769,503</b>



## General Fund Revenue & Expenditure Comparison





## Enterprise Fund

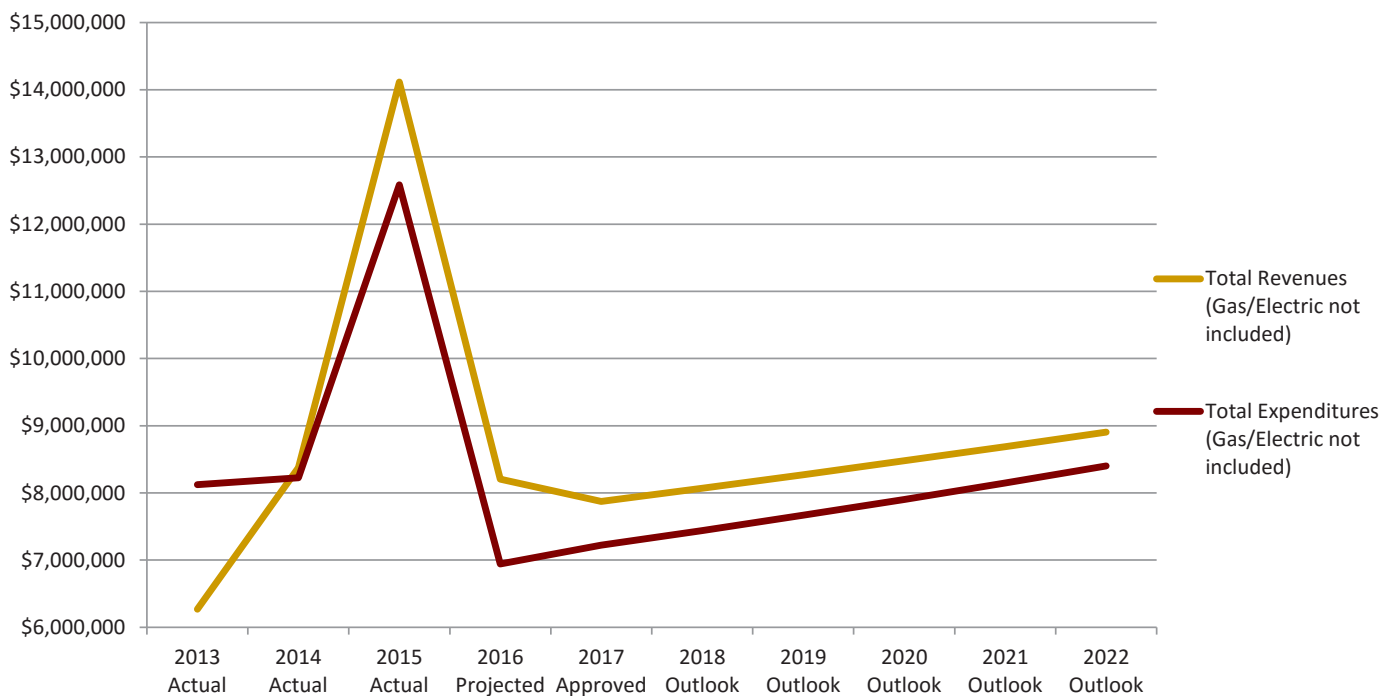
### Enterprise Fund Revenue Projection

Enterprise Fund Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Charges for Services (less Gas/Electric)	6,167,461	6,496,267	6,994,521	7,680,995	7,355,000	7,538,875	7,727,347	7,920,531	8,118,544	8,321,507
Miscellaneous (less Gas/Electric)	84,177	1,312,355	4,223,970	269,348	317,000	324,925	333,048	341,374	349,909	358,656
Intergovernmental/Grants (less Gas/Electric)	18,000	-	-	54,000	-	-	-	-	-	-
Interfund Transfers (less Gas/Electric)	-	569,006	2,896,808	200,000	200,000	205,000	210,125	215,378	220,763	226,282
<b>Revenue Total (less Gas/Electric)</b>	<b>6,269,638</b>	<b>8,377,628</b>	<b>14,115,299</b>	<b>8,204,343</b>	<b>7,872,000</b>	<b>8,068,800</b>	<b>8,270,520</b>	<b>8,477,283</b>	<b>8,689,215</b>	<b>8,906,445</b>

### Enterprise Fund Expenditure Projection

Enterprise Fund Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Personnel Services (less Gas/Electric)	783,237	910,294	896,192	901,570	842,412	901,381	964,478	1,031,991	1,104,230	1,181,527
Materials, Supplies & Services (less Gas/Electric)	1,972,803	4,211,753	4,497,118	3,178,578	3,374,425	3,458,786	3,545,255	3,633,887	3,724,734	3,817,852
Interfund Transactions (less Gas/Electric)	1,549,379	1,027,423	1,007,150	1,077,112	1,364,880	1,399,002	1,433,977	1,469,827	1,506,572	1,544,237
Capital Outlay (less Gas/Electric)	2,554,031	1,190,295	281,281	347,628	275,000	281,875	288,922	296,145	303,549	311,137
Debt Service (less Gas/Electric)	1,264,002	886,111	5,903,367	1,438,174	1,365,550	1,399,689	1,434,681	1,470,548	1,507,312	1,544,994
<b>Expenditure Total (less Gas/Electric):</b>	<b>8,123,453</b>	<b>8,225,875</b>	<b>12,585,108</b>	<b>6,943,062</b>	<b>7,222,267</b>	<b>7,440,732</b>	<b>7,667,313</b>	<b>7,902,397</b>	<b>8,146,397</b>	<b>8,399,747</b>

### Enterprise Fund Revenue & Expenditure Comparison



# Five-Year City Plan

## Internal Service Fund

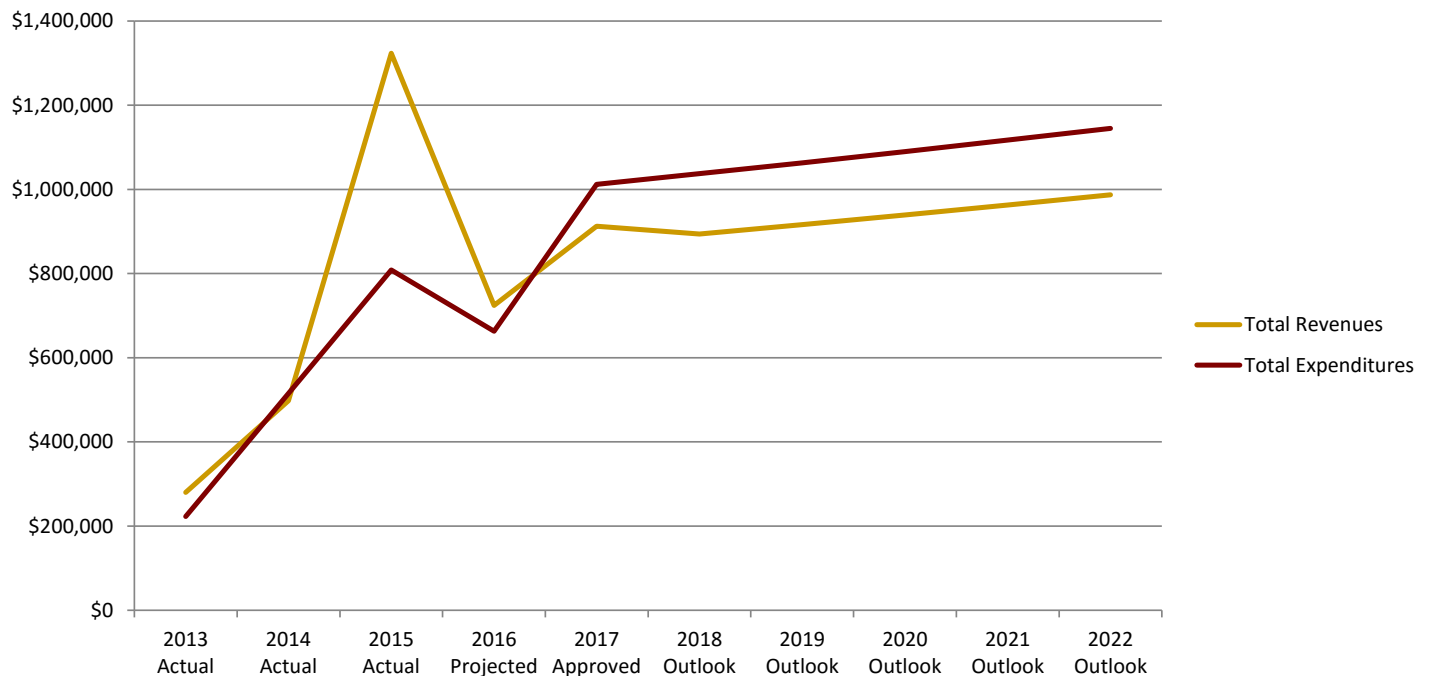
### Internal Service Fund Revenue Projection

Internal Service Fund Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Sales, Property, Utility, & Use Taxes	-	-	13,981	-	-	-	-	-	-	-
Miscellaneous	30,030	19,510	51,615	-	40,000.00	-	-	-	-	-
Interfund Transfers	250,091	478,602	1,257,799	724,025	872,231	894,037	916,388	939,298	962,780	986,850
<b>Revenue Total</b>	<b>280,121</b>	<b>498,112</b>	<b>1,323,395</b>	<b>724,025</b>	<b>912,231</b>	<b>894,037</b>	<b>916,388</b>	<b>939,298</b>	<b>962,780</b>	<b>986,850</b>

### Internal Service Fund Expenditure Projection

Internal Service Fund Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Personnel Services	-	-	216,566	182,943	222,606	228,171	233,876	239,722	245,716	251,858
Materials, Supplies & Services	211,204	503,763	296,344	225,314	264,075	270,677	277,444	284,380	291,489	298,777
Interfund Transaction	-	-	-	50,009	-	-	-	-	-	-
Capital Outlay	11,643	1,845	286,839	204,784	525,239	538,370	551,829	565,625	579,766	594,260
Debt Service	-	9,661	8,483	-	-	-	-	-	-	-
<b>Expenditure Total:</b>	<b>222,847</b>	<b>515,269</b>	<b>808,232</b>	<b>663,050</b>	<b>1,011,920</b>	<b>1,037,218</b>	<b>1,063,149</b>	<b>1,089,727</b>	<b>1,116,971</b>	<b>1,144,895</b>

### Internal Service Fund Revenue & Expenditure Comparison





## Special Revenue Fund

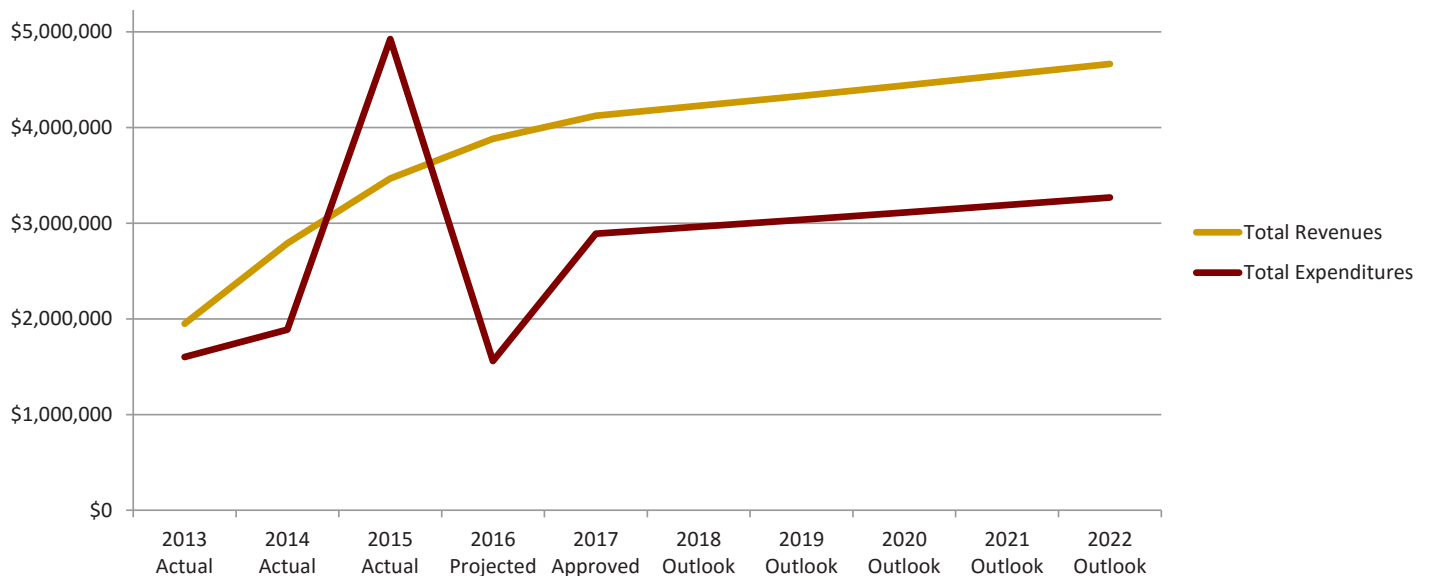
### Special Revenue Fund Revenue Projection

Special Revenue Fund Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Charges for Services	227,583	294,507	358,920	375,371	383,000	392,575	402,389	412,449	422,760	433,329
Miscellaneous	2,679	32,066	6,040	4,925	4,005	4,105	4,208	4,313	4,421	4,531
Intergovernmental/Grants	-	2,000	-	-	-	-	-	-	-	-
Impact Fees/Equity Buy Ins	1,719,553	2,250,113	3,042,079	3,431,582	3,664,500	3,756,113	3,850,015	3,946,266	4,044,922	4,146,045
Interfund Transfers	-	210,838	60,713	72,000	72,000	73,800	75,645	77,536	79,475	81,461
<b>Revenue Total</b>	<b>1,949,815</b>	<b>2,789,525</b>	<b>3,467,752</b>	<b>3,883,878</b>	<b>4,123,505</b>	<b>4,226,593</b>	<b>4,332,257</b>	<b>4,440,564</b>	<b>4,551,578</b>	<b>4,665,367</b>

### Special Revenue Fund Expenditure Projection

Special Revenue Fund Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Personnel Services	125,435	215,291	250,447	266,509	312,705	320,522	328,535	336,749	345,167	353,797
Materials, Supplies & Services	189,308	151,459	153,609	141,272	238,867	244,839	250,960	257,234	263,665	270,256
Interfund Transaction	1,184,154	924,378	3,858,411	225,845	1,284,875	1,316,997	1,349,922	1,383,670	1,418,262	1,453,718
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Reimbursement Agreements	102,993	596,070	663,420	926,145	1,054,000	1,080,350	1,107,359	1,135,043	1,163,419	1,192,504
<b>Expenditure Total:</b>	<b>1,601,891</b>	<b>1,887,198</b>	<b>4,925,887</b>	<b>1,559,771</b>	<b>2,890,447</b>	<b>2,962,708</b>	<b>3,036,776</b>	<b>3,112,695</b>	<b>3,190,513</b>	<b>3,270,276</b>

### Special Revenue Fund Revenue & Expenditure Comparison



# Five-Year City Plan

## Debt Service Fund

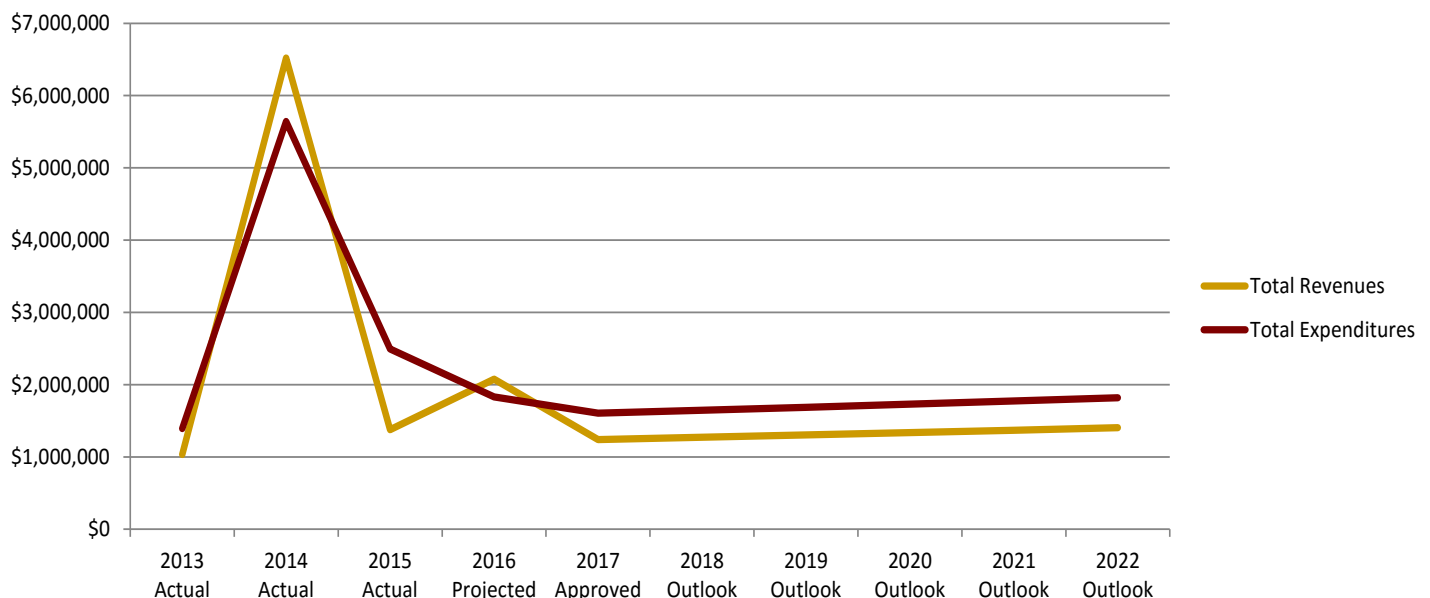
### Debt Service Fund Revenue Projection

Debt Service Fund Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Miscellaneous	3,560	7,533	9,009	1,827	1,515	1,553	1,592	1,631	1,672	1,714
Impact Fees/Equity Buy Ins	388,426	5,382,943	739,852	749,141	724,485	742,597	761,162	780,191	799,696	819,688
Interfund Transfers	150,838	149,885	151,635	-	-	-	-	-	-	-
Assessments	490,306	980,348	474,551	1,324,332	515,417	528,302	541,510	555,048	568,924	583,147
<b>Revenue Total</b>	<b>1,033,130</b>	<b>6,520,708</b>	<b>1,375,048</b>	<b>2,075,300</b>	<b>1,241,417</b>	<b>1,272,452</b>	<b>1,304,264</b>	<b>1,336,870</b>	<b>1,370,292</b>	<b>1,404,549</b>

### Debt Service Fund Expenditure Projection

Debt Service Fund Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Projected	2017 Approved	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook
Materials, Supplies & Services	27,084	16,388	216	25,000	25,000	25,625	26,266	26,922	27,595	28,285
Interfund Transaction	30,000	30,000	45,000	30,000	341,975	350,524	359,287	368,270	377,476	386,913
Debt Service	1,335,272	5,596,363	2,450,212	1,776,668	1,238,702	1,269,670	1,301,412	1,333,947	1,367,296	1,401,478
<b>Expenditure Total:</b>	<b>1,392,355</b>	<b>5,642,751</b>	<b>2,495,428</b>	<b>1,831,668</b>	<b>1,605,677</b>	<b>1,645,819</b>	<b>1,686,965</b>	<b>1,729,139</b>	<b>1,772,367</b>	<b>1,816,676</b>

### Debt Service Fund Revenue & Expenditure Comparison





---

## Capital Improvements Fund

---

The City periodically identifies potential capital improvement projects through updating its Capital Facilities Plan (CFP) and Impact Fee Facilities Plan (IFFP). These two plans look at the City's future infrastructure needs and helps the City understand both the schedule and cost of these projects. There are a number of water and wastewater projects that have been identified as needed in the next five years. The total cost of all these projects is projected at \$10.4 million. Some of these projects are eligible to use Wastewater and Water Impact Fees which are budgeted to have a total fund balance of \$5.4 million at the end of FY2017. Additionally, the Water and Sewer Funds are budgeted to have a combined fund balance of \$5.6 million at the end of FY 2017, which can be used for these projects.



# FY 2017: Major Factors

---

## Introduction

The following section seeks to put the FY 2017 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

## Economic Factors

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

### *Taxes*

In this fiscal year, Eagle Mountain projects to see growth in sales tax revenues and slight increases in property tax revenues. This is due primarily from the continually improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Additionally, the City welcomed a new business, Ace Rents, and construction began for a new Holiday gas station and Questar Gas building. The Eagle Mountain's property tax rate decreased from 0.1192% to 0.1081%. However, due to an 8% population growth rate, and increasing home prices, the City anticipates an increase over FY 2016's projected property tax revenue.

### *Building Fees*

The City has seen a large jump in the number of building permits issued. In FY 2016 the City issued 577 building permits. From a macro-economic perspective, this is another by-product of an improving national economy.

### *Fund Balances*

During previous fiscal years, the national economic downturn forced the Eagle Mountain to utilize fund balances and prevented the City from increasing fund balances. As Eagle Mountain has experienced increased revenues caused by improving economic conditions, the City has been able to maintain fund balances at limits allowed by state law.

### *Bond Financing*

Currently, interest rates are at record-setting lows. Eagle Mountain has taken advantage of these low interest rates to refinance City bonds and pay lower interest rates. In FY 2014, the City refinanced two bonds in order to take advantage of these lower rates, but does not anticipate refinancing any additional bonds during this current fiscal year.

### *Health Insurance Costs*

As the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. In FY 2017, health insurance cost increases of approximately 6% are projected to slightly increase personnel costs in all departments.



### *Capital Projects*

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities and public services, the City has been required to embark on many infrastructure improvements (capital projects) to accommodate not only the current population, but thousands more residents each year. In FY 2017, the City is focused on making significant street and park improvements.

### *Recreation Costs*

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

## **Political Factors**

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

### *Transparency*

The City continues to find ways to provide its citizens with the most accurate, reliable, and clear information. In 2014, the City prepared its first Citizen's Budget, designed to present the budget in its essential, simplified characteristics. This was done in order to allow citizens to see the most important budgetary information in a slimmed-down document. The intention this year is to create a digital Citizen's Budget.

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

### *Fund Structure Changes*

In this FY 2017 budget, the Planning and Building Departments have been combined into one Community Development Department, overseen by the Community Development Director. However, these two departments are still separated for budgetary and transparency purposes, and will be examined separately in this publication.

# FY 2017 Major Factors

---

## **Administrative Factors**

City administration is always working to improve the City. Two years ago, an administrative-initiated factor, the sale of the utilities, made the largest impact on the budget.

### *Utility Sale*

City administration is always working to improve the City and to find ways of providing the best service to Eagle Mountain City residents. In early 2014, the City approached several parties about the possibility of selling the City-owned gas and electric utilities. Rocky Mountain Power and Questar Gas showed interest in the possibility and in November 2014 the citizens of Eagle Mountain voted to sell the gas and electric utilities.

The primary motivation for the City to sell the gas and electric utilities was the increasingly difficult task of securing long-term resources and the increased efficiencies to be found with larger utility providers. The sale also allows the City staff to focus their efforts in other areas.

The sale of the utilities had a drastic effect on the budget. It decreased both revenues and expenditures by over \$10 million. Its effects were large and far-reaching. Almost every fund shows some impact of this major change. Currently, the City has over \$10 million in fund balances from these utilities that the City Council has directed staff to spend on City improvements. These improvements will take place over the next several fiscal years. Additionally, a portion of these proceeds have been earmarked for use in a neighborhood improvement grant matching program this fiscal year, where the City will partner with citizens and organizations to make high-value improvements within the community.

## **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.

### *Street and Park Maintenance*

Eagle Mountain has increased the budget for both street and park maintenance. The Streets Department has had a budget increase of \$1,091,604 (61%) over FY 2016's projected expenditures. The City increased the street maintenance budget to handle increasing numbers of street maintenance issues such as potholes, resurfacing, road widening, etc. The Parks Department has had a budget increase of \$213,321 (22%) over FY 2016's projected expenditures. 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.

# Major Budget Changes

As with all previous fiscal years, as the City approached FY 2017, we faced difficult decisions about how to best appropriate funds in order to enable the City to accomplish its goals and move forward on a fiscally conservative path. As always, we have sought to provide departments with the resources required to preserve adequate service levels, while ensuring that current services, programs, and infrastructure are maintained. This section will provide a summary of major changes from FY 2016, by major fund type.

## **TOTAL BUDGET**

- Increase of \$3.4 million from FY 2016 Projected

## **General Fund**

- Increase of \$1.7 million from FY 2016 Projected
- Of this \$1.7 million increase, approximately \$1.1 million was expended for materials, supplies, & services to maintain service levels

## **Enterprise Fund**

- Increase of \$266 thousand from FY 2016 Projected
- Overall increase is due to increases for interfund transactions and materials, supplies, & services
- Decreases in personnel services, capital outlay, and debt service moderated the increase

## **Special Revenue Fund**

- Increase of \$1.3 million from FY 2016 Projected
- Of this \$1.3 million increase, approximately \$1.1 million was expended for interfund transactions

## **Internal Service Fund**

- Increase of \$329 thousand from FY 2016 Projected
- Overall increase due to a Fleet Fund capital outlay increase of \$320 thousand, consisting of vehicle purchases for Parks, Water, Streets, Building, Storm Water, and leases for pump and dump trucks

## **Capital Improvements Fund**

- Decrease of \$38 thousand from FY 2016 Projected

## **Debt Service Fund**

- Decrease of \$226 thousand from FY 2016 Projected







# III. Financial Structure, Policy, & Process

Fund Descriptions .....	44
Fund Structure .....	47
Basis of Budgeting.....	49
Budget Process .....	50
Utah State Code.....	53
Financial Policies .....	54





# 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 Non-Major. Major funds are those that constitute over 10% of total expenditures, and are reported in a separate column in the basic fund financial statements and are subject to a separate opinion in an independent auditor's report. A detailed explanation of each Major fund is found in corresponding fund sections located throughout this budget document. A Non-Major fund is any fund that does not fit this description. Note that percentage of expenditures values are rounded up to the nearest whole number.

## City Fund Types

### 1. GENERAL FUND (Major fund- 39% 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. Thus, the General Fund acts as a catch-all for any activity that cannot be placed in a different fund.

As the City's primary operating fund, the General Fund is subject to appropriation. Expenditures for public purposes may be made from cash held in the General Fund without the restrictions currently imposed on other funds. Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the General Fund. Utah state law requires the City 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 stabilizes fluctuations in revenues caused by changes in economic conditions.



## 2. ENTERPRISE FUND (Major fund- 30% of expenditures)

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

At the end of each fiscal year, an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting 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 still show a profit; for this reason the City does not budget for depreciation expenses. Consequently, in the future, the City may need to borrow funds in order to replace municipal assets when the useful life of the utility infrastructure has been utilized.

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

## 3. SPECIAL REVENUE FUND (Major fund- 12% of expenditures)

The Special Revenue Fund encompasses funds that have revenue sources designated for specific uses. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue Fund includes all impact fee funds, the Economic Development Fund, the Cemetery Fund, and the Storm Water Fund. The Economic Development Fund comprises revenues from City building sales and business incubator tent rental income. The Cemetery and Storm Water funds use revenues from burial plot sales and storm drain fees, respectively.

# Fund Descriptions

---

## 4. CAPITAL PROJECTS FUND (Non-Major fund- 8% of expenditures)

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

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

## 5. DEBT SERVICE FUND (Non-Major fund- 7% of expenditures)

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

## 6. INTERNAL SERVICE FUND (Non-Major fund- 4% of expenditures)

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

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

# Fund Structure

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

# Fund Structure by Activity

Department / Activity	Fund Family	Primary Revenue Source
Attorney	General	Taxes & Other General Revenue
Building	General	Taxes & Other General Revenue
Special Events	General	Taxes & Other General Revenue
DEQ Bond	Debt Service	Transfer from Sewer Fund
Economic Development	Special Revenue	Sale of City Buildings & Incubator Rent
Engineering	General	Taxes & Other General Revenue
Executive	General	Taxes & Other General Revenue
Finance	General	Taxes & Other General Revenue
Fleet Fund	Internal Service	Transfers from General & Enterprise Funds
Gas & Electric Bond	Enterprise	Gas & Electric User Fees
General Fund Capital Projects	Capital Projects	Taxes & Other General Revenue
Legislative	General	Taxes & Other General Revenue
Library	General	Taxes & Other General Revenue
Non-Departmental	General	Taxes & Other General Revenue
Parks	General	Taxes & Other General Revenue
Parks Impact Fee	Special Revenue	Developer Fees
Planning	General	Taxes & Other General Revenue
Police	General	Taxes & Other General Revenue
Public Safety Impact Fee	Special Revenue	Developer Fees
Recorders	General	Taxes & Other General Revenue
Recreation	General	Taxes & Other General Revenue
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 Revenue
Sewer Capital Projects	Capital Projects	Bond Proceeds, Gas & Electric Impact Fees
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 Fee	Special Revenue	Storm Water User Charges
Storm Water Impact Fee	Special Revenue	Developer Fees
Streets	General	Taxes & Other General Revenue
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 Revenue

# Basis of Budgeting

## Accounting vs. Budgeting Basis

Basis of accounting or budgeting refers to the timing of when revenues and expenses are recognized in the accounts and reported in the financial documents. In Eagle Mountain City, the basis for accounting is not the same as the basis for budgeting. The City contracts with an independent auditor to prepare the City's annual audit in conformance with generally accepted accounting principles (GAAP), which require an accrual basis of accounting for certain funds. The budget is not prepared using the accrual basis of accounting; therefore, 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, & Solid Waste) are also budgeted on a modified accrual basis, but are depicted in the audit report using an accrual basis. Therefore, these funds are not directly comparable between the two documents.

## Accounting Basis

The City's Audit reports the status of the City's finances in accordance with 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*.

## Preparation

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

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

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

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

## Review

On April 5, 2016, the City Council held work sessions to review, consider, and finalize the proposed budget for distribution to the public. After, the City Council held a public hearing on May 3, 2016 regarding the tentative budget, and departments were presented with the proposed budget. The first public hearing on the proposed budget was conducted May 17, 2016. Throughout 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 21, 2016. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2016-2017 fiscal year.

## Amendments

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

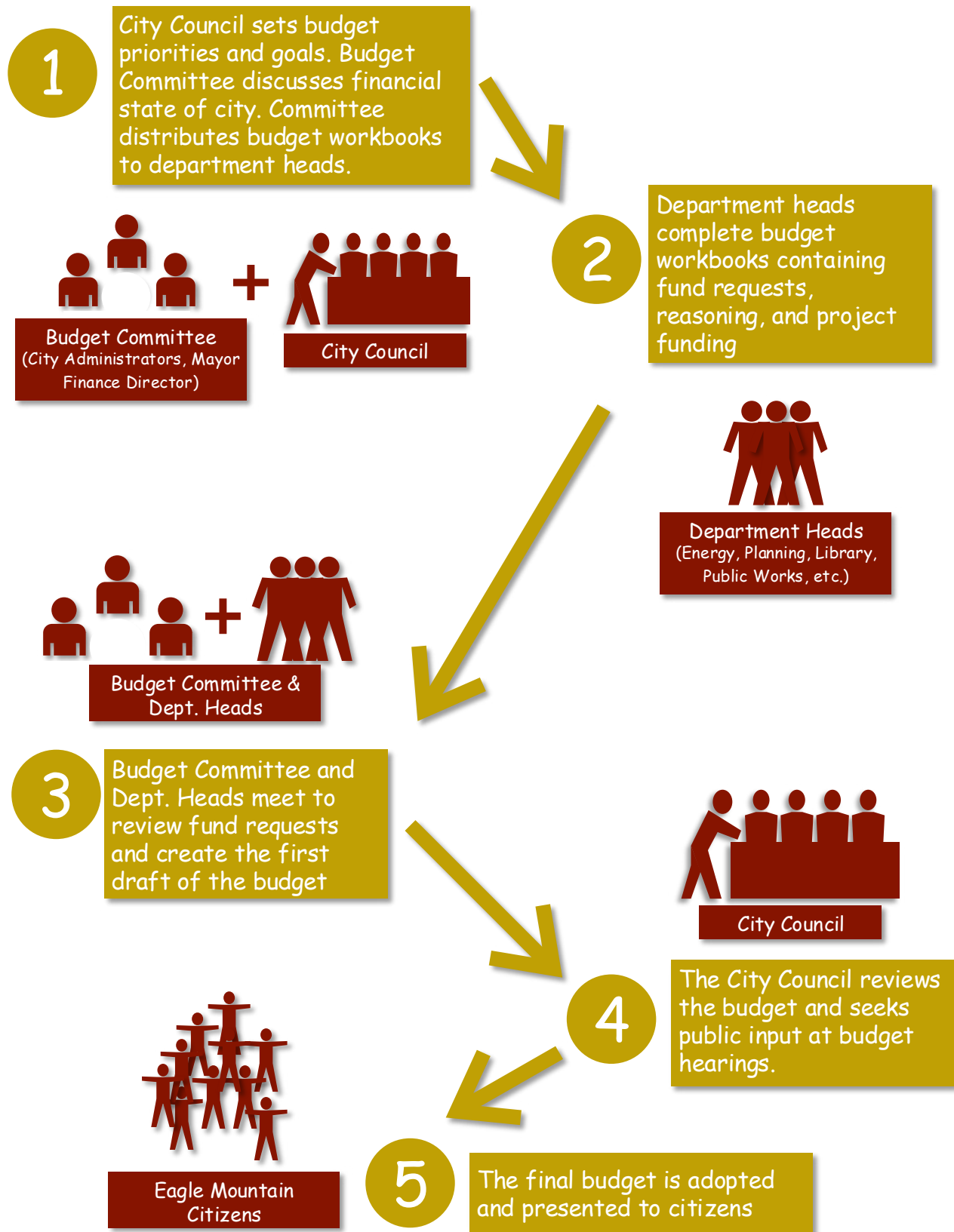


The City's 2017 fiscal year begins on July 1, 2016 and ends one year later on June 30, 2017. Therefore, this budget is referred to as the *Fiscal Year 2017 (i.e. July 2016 – June 2017) Budget*. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

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

Note: The FY 2017 Budget Calendar complies with the requirements outlined in the Utah State Code, which are included later in this section.

# Budget Process



# Utah State Code

The following information summarizes the State Code requirements 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 the county auditor by June 22. If the city sets a proposed tax rate, which exceeds the certified tax rate, it shall not adopt its final budget until the public hearing specified in Utah Code Section 59-2-919 has been held.

## Budget Changes

Section	Description
10-6-124	Transfer of unexpended appropriation from one expenditure account to another in 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

# 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
- Providing continuity over time as elected officials and personnel changes occur

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

The City's established budgetary and financial policies govern: 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.
- **Adopt a balanced budget** in the General Fund in accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will usually not increase property taxes unless: (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.





- **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, 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 the City's financial condition. Seek to improve the City's bond rating.

# Financial Policies

---

## Capital Facilities Policies

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

- **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.**



[ This page intentionally left blank ]



# IV. Financial Overview

Personnel Summaries .....	60
Revenue Overview .....	62
Expenditure Overview .....	66
Consolidated Financials .....	70
Fund Balance .....	74





# Personnel Summaries

## FY 2017 Staffing Overview

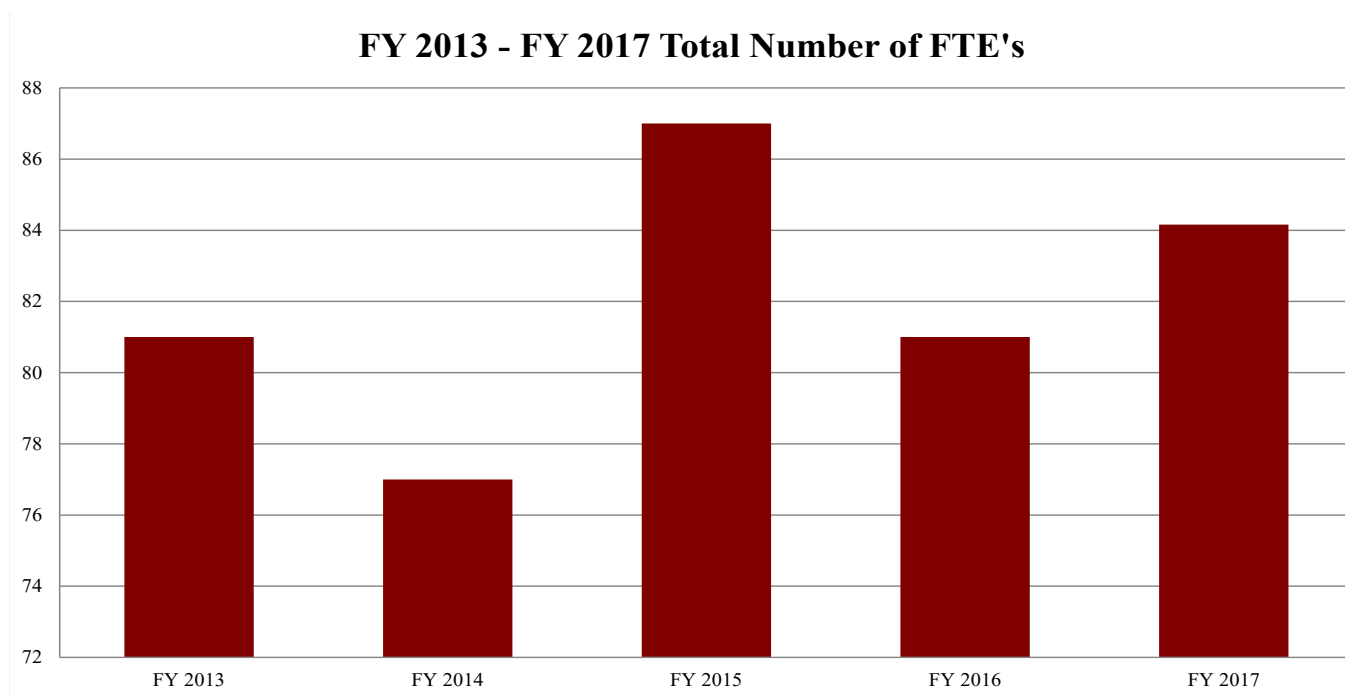
Funding for personnel costs within the City have increased this fiscal year. Full Time Equivalencies (FTE's) have also increased this fiscal year. The City continues to experience growth and has added positions to maintain service levels.

## Personnel Trends

The City added approximately three FTEs overall. The General Fund experienced FTE decreases in three departments and increases in six departments, with an overall increase over last year. The Enterprise Fund had an overall decrease over last year. The Special Revenue Fund stayed the same, while the Internal Services Fund slightly decreased over last year. Specific changes will be detailed on the following page.

## Personnel Summary

The City of Eagle Mountain has 26 departments with the majority falling within the General Fund (17). In addition, the General Fund is where the majority of the FTEs (63.02) and personnel (95) are staffed. The Police Department, within the General Fund, is contracted through the Utah County Sheriff's Department and therefore employees staffed in the Police Department are not counted as FTEs (although crossing guard FTEs, which are included in this Department for funding purposes, are counted). The graph below shows FTE's by year and on the following page, a graph illustrates FY 2017 FTEs and employees by department and fund.

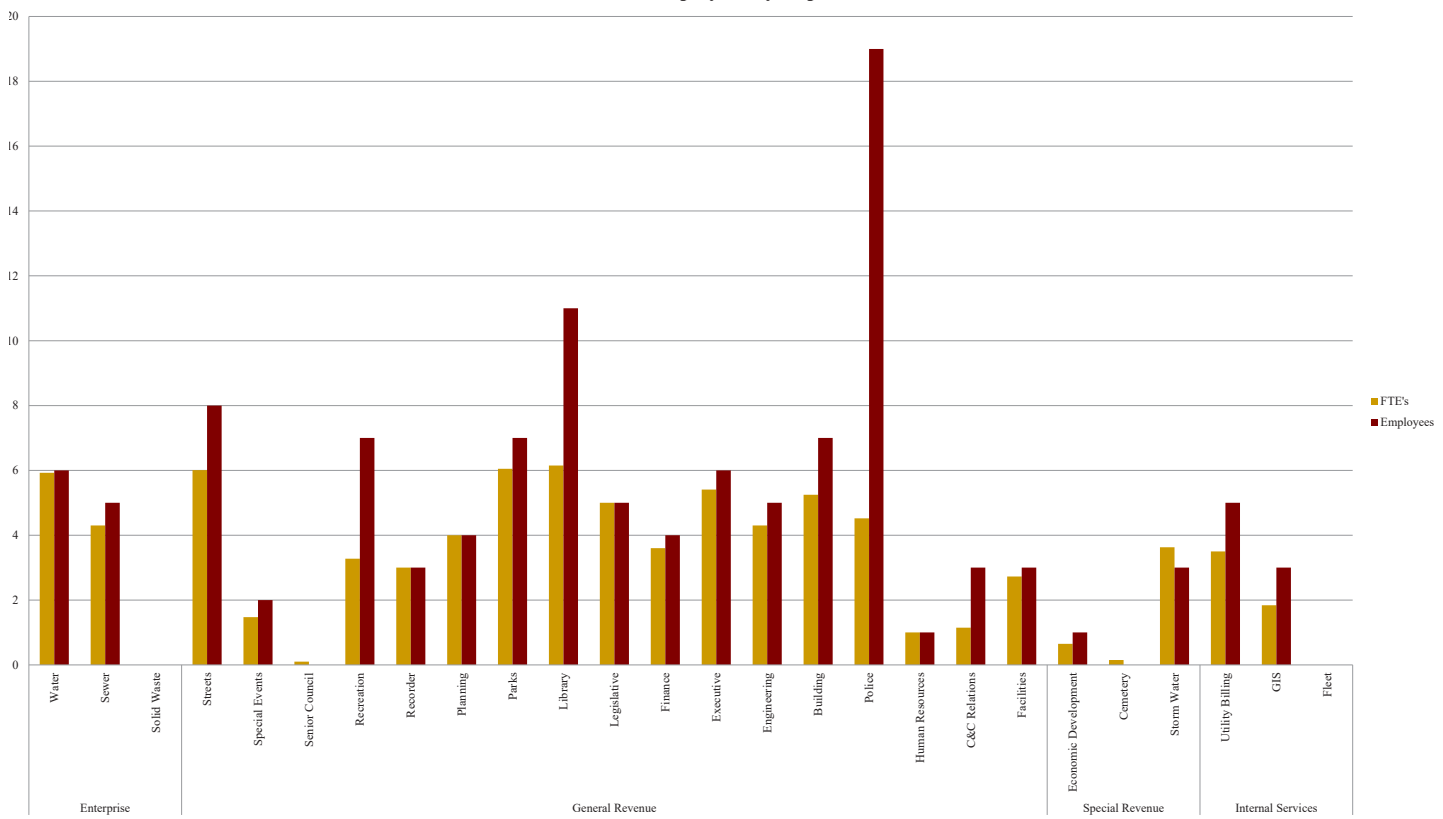




# Staffing Changes for FY 2017

- Department FTE Decreases:**
  - Building (0.98)
  - Engineering (0.70)
  - Finance (0.40)
  - Sewer (1.01)
  - Utility Billing (2.00)
- Department FTE Increases:**
  - Executive (0.40)
  - Facilities (1.10)
  - Library (0.40)
  - Parks (1.35)
  - Communications and Community Relations (0.15)
  - Streets (0.98)
  - Water (0.63)
  - GIS (1.84)

FTEs and Employees by Department



The graph above illustrates Full Time Equivalencies and personnel by department and fund for FY 2017.

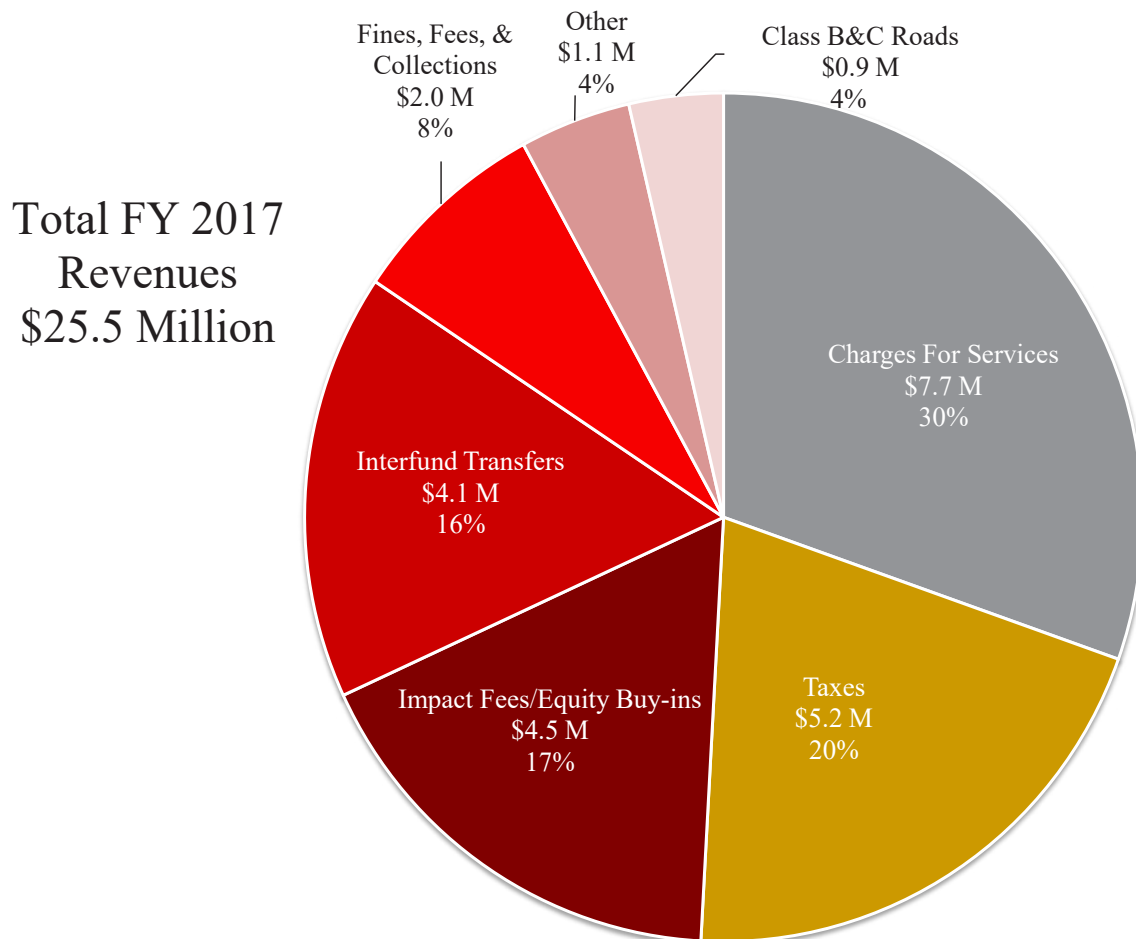
# Revenue Overview

## Introduction

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2017 amounts to \$25.45 million, a decrease of 1.75% over the \$25.89 million projection for FY 2016. The decrease occurred primarily because of decreases in expected year-over-year revenues in the Enterprise Fund.

## Summary of Total Revenue Sources

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



### Total Revenue Categories

- Charges for Service- Consists 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, grants, developer contributions, and event revenue
- Fund Transfers- Consists of funds transferred to the General Fund and Special Revenue Fund from other funds
- Impact fees- These are fees paid by developers used to fund infrastructure growth or repair
- B&C Roads- Money from UDOT used to build and repair roads
- Fines, Fees, & Collections- Consists of recreation, planning, building, and engineering fees along with various fines



# Revenue Projection Methodology

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

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

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

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

Taking all factors into account, the City's total General Fund revenues are projected to increase by approximately 2.66 percent 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.

# Revenue Overview

---

## Fund Revenue Summaries

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

### General Fund

The General Fund is the largest fund in the budget, accounting for 37% of total revenues. General Fund revenues will increase in FY 2017 by 2.52% from \$9.29 million projected for FY 2016 to \$9.53 million in FY 2017. This small increase can be attributed to increases in sales, property, utility, and use taxes; B&C road funds; and interfund transfers.

### Enterprise Fund

The Enterprise Fund is the second largest fund in the budget, comprising 31% of total revenues. Enterprise Fund revenues will decrease in FY 2016 by 5.75% from \$8.32 million projected for FY 2016 to \$7.87 million in FY 2017. This decrease is due to expected decreases in charges for services, miscellaneous, and grants.

### Special Revenue Fund

The Special Revenue Fund is a Major fund in the budget, accounting for 16% of total revenues. The Special Revenue Fund includes Economic Development Incubator and Impact Fees as it has in previous years. This year and last year, the City has included the Cemetery and Storm Drain in the Special Revenue Fund as well. This Fund is proposed to increase 5.81% from \$3.88 million projected for FY 2016 to \$4.12 million in FY 2017. This increase can be attributed primarily to expected increases in impact fees and equity buy-ins.

### Capital Improvements Fund

The Capital Improvements Fund occupies 7% of the total budget. Capital revenues are expected to increase 9.79% from \$1.60 million projected for FY 2016 to \$1.77 million for FY 2017. This is due to an increase in interfund transfers.

### Debt Service Fund

The Debt Service Fund is a Non-Major fund, comprising only 5% of total revenues. This Fund is proposed to decrease 67.17% from \$2.08 million projected for FY 2016 to \$1.24 million in FY 2017. This decrease can be attributed primarily to expected decreases in assessments.



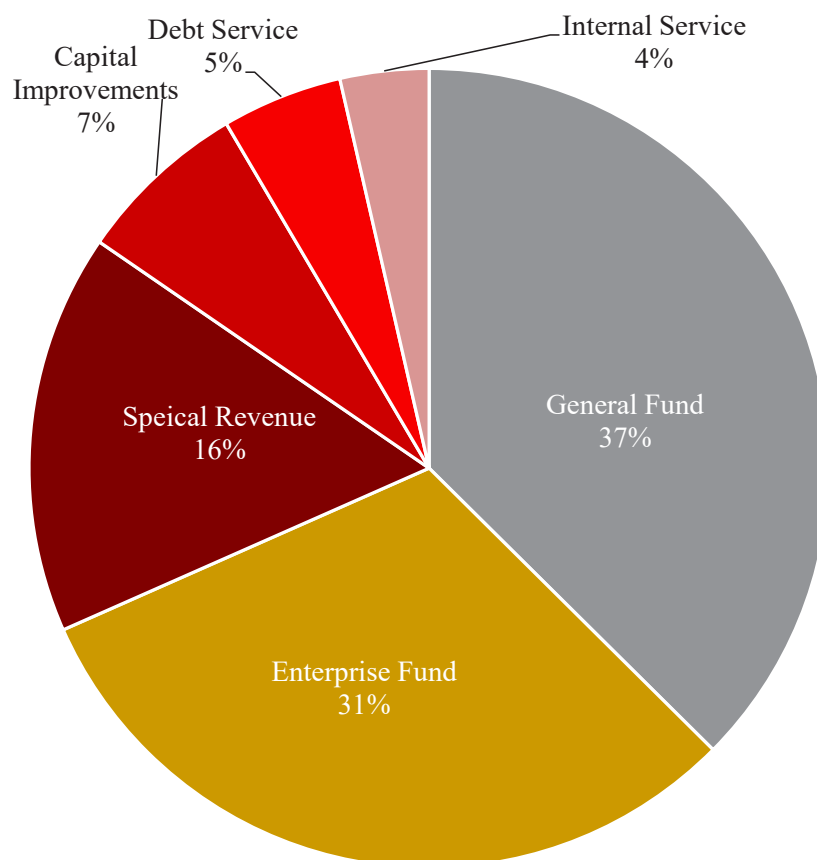


## Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 4% of total revenues. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to increase 20.63% from \$724 thousand projected for FY 2016 to \$912 thousand in FY 2017. This increase is due to expected increases in miscellaneous (vehicle sales) and interfund transfers.

## Portion of Total Revenue by Fund

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



# Expenditure Overview

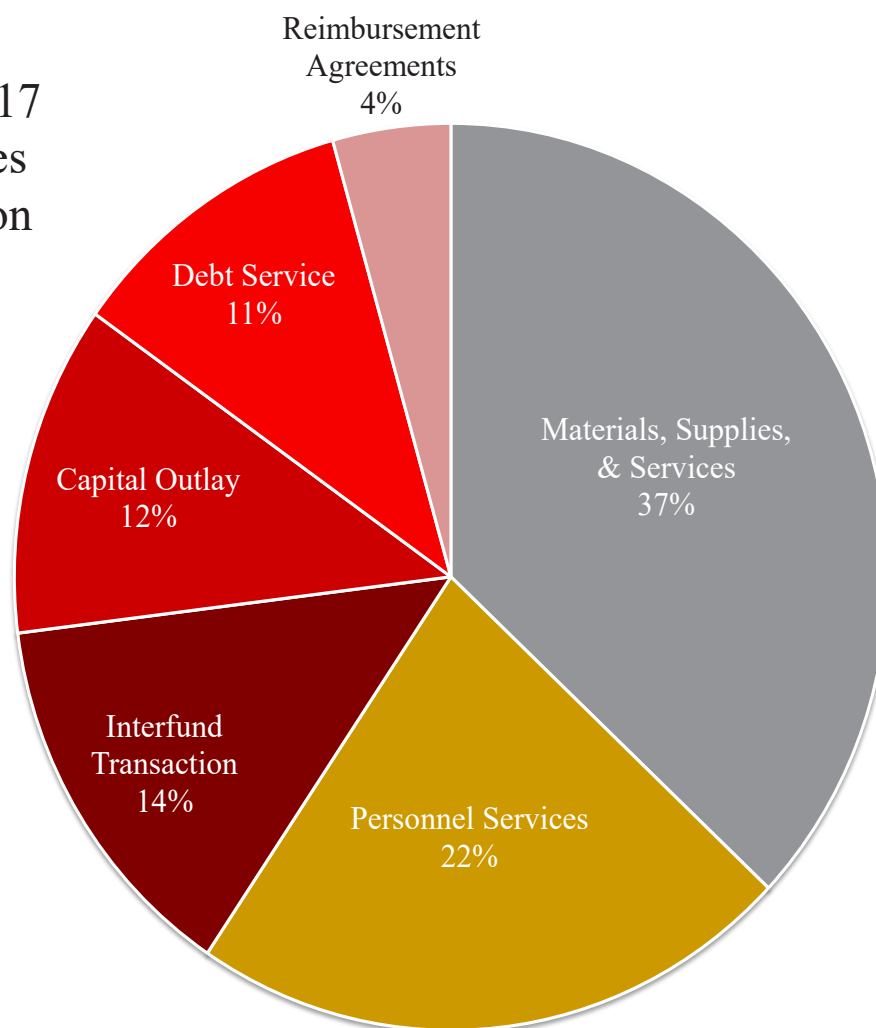
## Introduction

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2017 amounts to \$24.11 million, an increase of 14.12% from the 2016 projection of \$20.71 million. The increase occurred due to mostly to expected increases in the Special Revenue (46.04%), Internal Service (32.50%), and General Funds (18.31%).

## Summary of Total Expenditure Categories

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

Total FY 2017  
Expenditures  
\$24.1 Million





# Expenditure Projection Methodology

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

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

## Fund Expenditure Summaries

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

### General Fund

The General Fund is the largest fund in the budget accounting for 39% of total expenditures. General Fund expenditures will increase in FY 2017 by 18.31% from \$7.78 million projected for FY 2016 to \$9.52 million in FY 2017. This increase is primarily due to increased costs for streets.

### Enterprise Fund

The Enterprise Fund is the second largest fund in the budget accounting for 30% of total City expenditures. Enterprise expenditures are expected to increase by 3.69% from \$6.96 million projected for FY 2016 to \$7.22 million in FY 2017. This increase is due to increased costs for materials, supplies, and services, and interfund transactions.

# Expenditure Overview

---

## Special Revenue Fund

The Special Revenue Fund is a Non-Major fund in the overall budget comprising 12% of total City expenditures. The Special Revenue fund includes Economic Development Incubator and Impact Fees as it has in previous years. As done last year, the City has again included the Cemetery and Storm Drain in the Special Revenue Fund. This Fund is proposed to increase 46.04%, from \$1.56 million projected for FY 2016 to \$2.89 million in FY 2017. This increase is primarily due to a large increase in interfund transfers.

## Capital Improvements Fund

The Capital Improvements Fund occupies 8% of the total expenditures. Capital expenditures are expected to decrease 2.04% from \$1.90 million projected for FY 2016 to \$1.86 million for FY 2017.

## Debt Service Fund

The Debt Service fund is a Non-Major fund, comprising 7% of total City expenditures. This Fund is proposed to decrease 14.07%, from \$1.83 million projected for FY 2016 to \$1.61 million in FY 2017. The balance of this decrease is due to a decrease in debt service payments and an increase in interfund transactions.

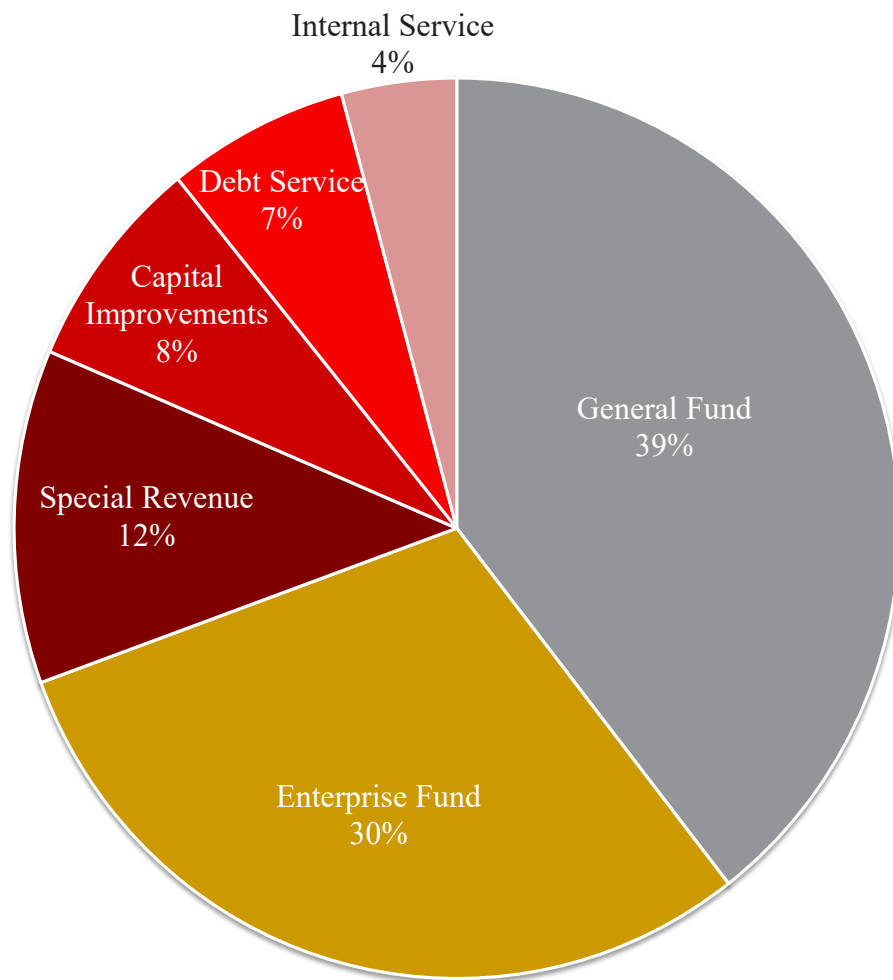
## Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 4% of total spending. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to increase 32.05% from \$683 thousand projected for FY 2016 to \$1.01 million for FY 2017. This increase is primarily due to capital outlay costs more than doubling.



## Portion of Total Expenditures by Fund

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





# Consolidated Financials

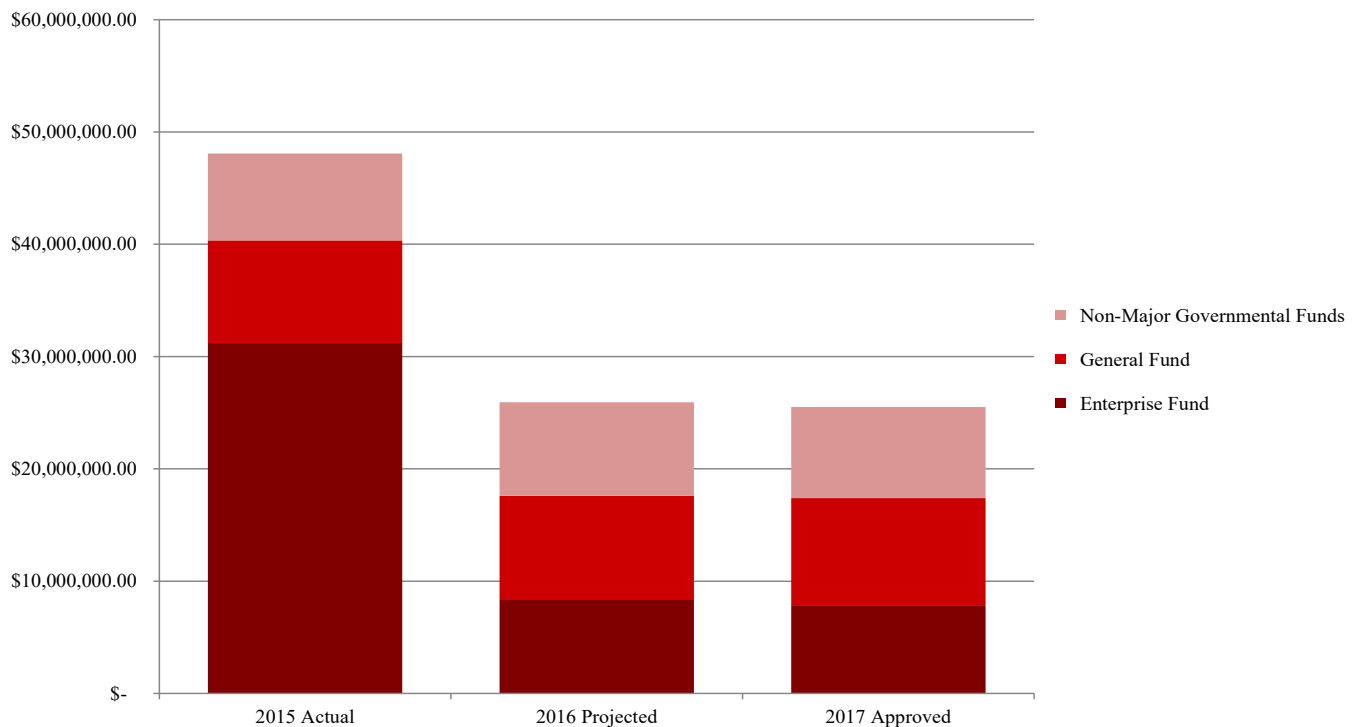
## Three-Year Consolidated Financials & Fund Financial Schedule

For all funds in FY 2017, we anticipate \$25,447,211 in revenue, a decrease of 1.72% from the projection for FY 2016 of \$25,893,209. The table below summarizes total revenue from FY 2015 to FY 2017. The graph illustrates FY 2015 to FY 2017 revenues, with non-major Governmental Funds in the aggregate.

FY 2015-2017 Revenue Summary by Fund

Fund	2015 Actual	2016 Projected	2017 Approved	2016-2017 Increase/Decrease
General	9,135,606	9,287,365	9,527,045	239,680
Enterprise	31,201,536	8,324,949	7,872,000	(452,949)
Special Revenue	3,467,752	3,883,878	4,123,505	239,627
Debt Service	1,375,048	2,075,300	1,241,417	(833,883)
Capital Projects	1,560,477	1,597,692	1,771,012	173,320
Internal Service	1,323,395	724,025	912,231	188,206
<b>TOTAL</b>	<b>48,063,814</b>	<b>25,893,209</b>	<b>25,447,211</b>	<b>(445,998)</b>

FY 2015-2017 Revenue Summary by Fund Category



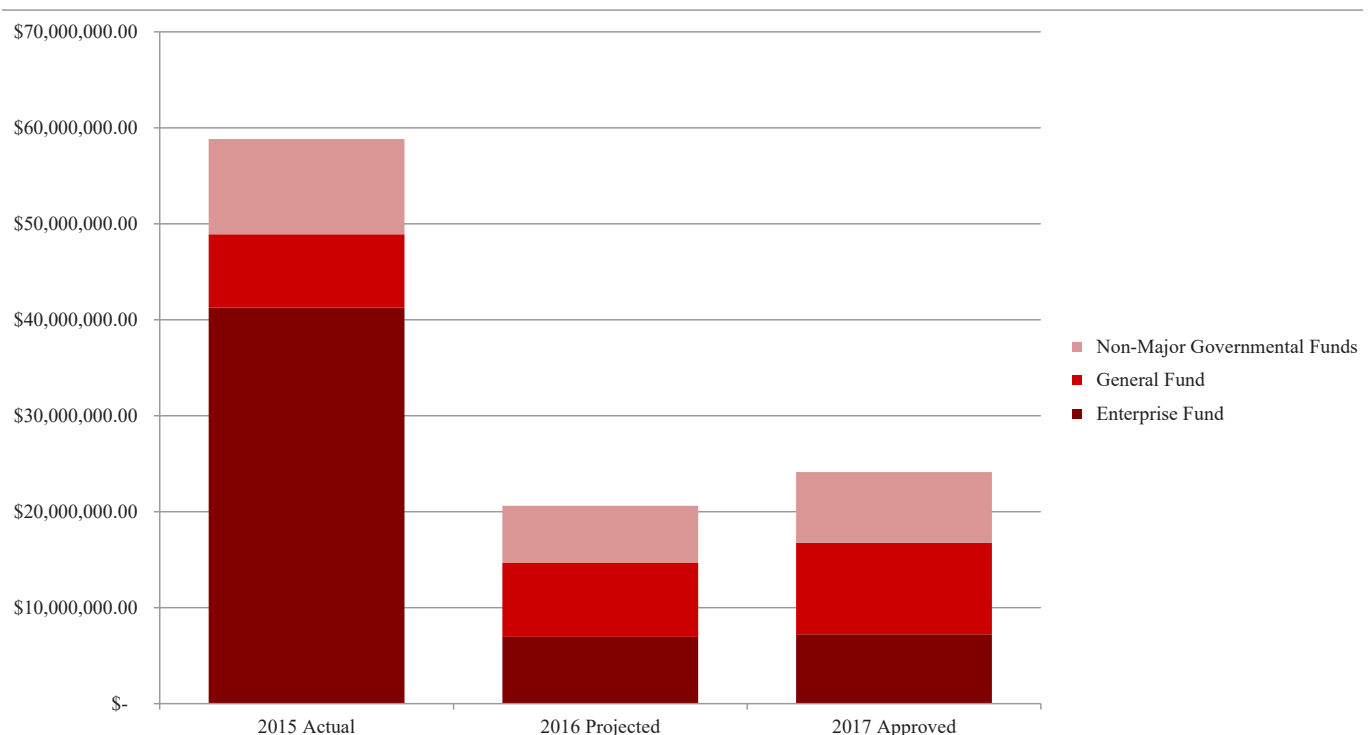


Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Services, and Special Revenue), the City's total adopted budget for FY 2017 is \$24,111,783, an increase of 14.12% from the projection for FY 2016 of \$20,706,807. The table below summarizes total expenditures from FY 2015 to FY 2017. The graph illustrates FY 2015 to FY 2017 expenditures, with the Non-Major Governmental Funds in the aggregate.

### FY 2015-2017 Expenditure Summary by Fund

Fund	2015 Actual	2016 Projected	2017 Approved	2016-2017 Increase/Decrease
General	7,627,738	7,775,775	9,518,671	1,742,896
Enterprise	41,260,524	6,955,785	7,222,267	266,482
Special Revenue	4,925,887	1,559,771	2,890,447	1,330,676
Debt Service	2,495,428	1,831,668	1,605,677	(225,991)
Capital Projects	1,664,752	1,900,779	1,862,800	(37,979)
Internal Service	808,232	683,029	1,011,920	328,891
<b>TOTAL</b>	<b>58,782,561</b>	<b>20,706,807</b>	<b>24,111,783</b>	<b>3,404,976</b>

### FY 2015-2017 Expenditure Summary by Fund Category



# Consolidated Financials

## FY 2017 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2017 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2016-2017 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
<b>FY 2017 Revenue</b>							
Sales, Property, Utility, & Use Taxes	5,200,000						5,200,000
Planning, Building, & Engineering Fees	1,740,800						1,740,800
Class B & C Road Funds	925,000						925,000
Charges For Services	5,000	7,355,000	383,000				7,743,000
Sport Recreation Fees	100,200						100,200
Fines & Forfeitures	118,000						118,000
Miscellaneous	214,050	317,000	4,005	1,515		40,000	576,570
Intergovernmental/Grants	-						-
Impact Fees/Equity Buy Ins	-		3,664,500	724,485			4,388,985
Interfund Transfers	1,223,995	200,000	72,000		1,771,012	872,231	4,139,239
Assessments				515,417			515,417
<b>TOTAL</b>	<b>9,527,045</b>	<b>7,872,000</b>	<b>4,123,505</b>	<b>1,241,417</b>	<b>1,771,012</b>	<b>912,231</b>	<b>25,447,211</b>
<b>FY2017 Expenditures</b>							
Personnel Services	4,022,738	842,412	312,705			222,606	5,400,461
Materials, Supplies & Services	5,018,065	3,374,425	238,867	25,000		264,075	8,920,432
Interfund Transaction	288,668	1,364,880	1,284,875	341,975			3,280,398
Capital Outlay	189,200	275,000			1,862,800	525,239	2,852,239
Debt Service		1,365,550		1,238,702			2,604,252
Reimbursement Agreements			1,054,000				1,054,000
<b>TOTAL</b>	<b>9,518,671</b>	<b>7,222,267</b>	<b>2,890,447</b>	<b>1,605,677</b>	<b>1,862,800</b>	<b>1,011,920</b>	<b>24,111,783</b>
<b>Balance Summary</b>							
Excess (Deficiency of Revenue over Expenditures)	8,374	649,733	1,333,058	(364,260)	(91,788)	(99,689)	1,435,427
Fund Balance (Deficit) - Beginning	3,693,578	18,232,634	5,075,973	798,399	210,788	503,444	28,514,817
Fund Balance (Deficit) - Ending	3,701,952	18,882,367	6,409,031	588,562	119,000	403,756	30,104,668



# FY 2015 - 2017 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2015 - FY 2017 revenue and expenditures for all funds.

Categories	2015 Actual	2016 Projected	2017 Approved
<b>FY 2017 Revenue</b>			
Sales, Property, Utility, & Use Taxes	4,511,195	4,987,365	5,200,000
Planning, Building, & Engineering Fees	1,636,778	1,817,900	1,740,800
Class B & C Road Funds	788,425	780,000	925,000
Charges For Services	18,396,498	8,118,116	7,743,000
Sport Recreation Fees	172,929	139,320	100,200
Fines & Forfeitures	346,223	294,350	118,000
Miscellaneous	5,247,403	909,774	576,570
Intergovernmental/Grants	(400,742)	71,292	-
Impact Fees/Equity Buy Ins	5,492,291	4,180,723	4,388,985
Interfund Transfers	12,589,820	3,266,114	4,139,239
Assessments	474,551	1,324,332	515,417
<b>TOTAL</b>	<b>49,255,371</b>	<b>25,889,286</b>	<b>25,447,211</b>
<b>FY2017 Expenditures</b>			
Personnel Services	5,614,364	5,027,535	5,400,461
Materials, Supplies & Services	16,394,846	3,575,054	8,920,432
Interfund Transaction	21,445,004	1,534,855	3,280,398
Capital Outlay	2,429,448	2,470,187	2,852,239
Debt Service	12,235,479	3,219,842	2,604,252
Reimbursement Agreements	663,420	926,145	1,054,000
<b>TOTAL</b>	<b>58,782,561</b>	<b>16,753,617</b>	<b>24,111,783</b>
<b>Balance Summary</b>			
Excess (Deficiency of Revenue over Expenditures)	1,246,561	5,235,246	1,435,427
Fund Balance (Deficit) - Beginning	22,322,785	23,989,364	28,514,817
Fund Balance (Deficit) - Ending	23,929,364	28,514,817	30,104,668

# 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 resulting interest income is used as an additional revenue source in each fund.

## Changes in Fund Balance

During FY 2017 the balance of the General Fund is projected to remain the same. The Capital Improvements Fund will decrease by \$91,788. The Enterprise Fund balance will increase \$649,733.

The Internal Service Fund balance is projected to decrease in FY 2017 by \$99,689. The Debt Service Fund balance will decrease by \$209,837. The Special Revenue Fund will increase by \$1,333,058. The Special Revenue Fund balance includes the impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.

Fund Balance				
Fund	Beginning Fund Balance (July 1, 2016)	Ending Fund Balance (July 1, 2017)	Increase/ (Decrease)	Percent Change
General	3,708,639	3,708,639	0	0.0%
Enterprise	18,232,634	18,882,367	649,733	3.4%
Special Revenue	5,075,973	6,409,031	1,333,058	20.8%
Debt Service	798,399	588,562	-209,837	-35.7%
Capital Improvements	210,788	119,000	-91,788	-77.1%
Internal Service	503,444	403,756	-99,689	-24.7%
TOTAL	28,529,878	30,111,355	1,581,477	5.3%





[ This page intentionally left blank ]



# V. General Fund

General Fund Overview .....	78
General Fund Revenues.....	80
Departments .....	92
Attorney .....	93
Building.....	96
Communications & Community Relations .....	100
Engineering .....	104
Executive.....	108
Facilities .....	112
Finance.....	116
Human Resources.....	120
Information Technology .....	124
Legislative .....	128
Library.....	132
Parks.....	136
Planning.....	140
Police .....	144
Recorder.....	148
Recreation.....	152
Senior Council .....	156
Special Events .....	160
Streets .....	164
Youth Council .....	168



# General Fund Overview

---

## General Fund Description & Major Changes

### Description

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

### Major Changes

There have been no structural changes to the General Fund for FY 2017. We have included the changes from FY 2016 for your reference: The Human Resources, Public Information, Building Services, and Information Technology departments have all been reported individually, as opposed to being grouped together into Non-Departmental as they have in previous years. Also, the gas and electric utilities were sold.

- *Non-Departmental*

Two years ago, to increase transparency, the City separated Non-Departmental into four departments including: Human Resources, Information Technology, Building Services, and Public Information (now Communications and Community Relations). This year, these four departments are again being reported on separately.

- *Gas & Electric Sale*

Even though the electric and gas utilities were budgeted as Enterprise Funds, the sale had an impact on all departments as overall revenue and expenses changed. This sale affected the General Fund specifically by decreasing the transfers into the Utility Fund. Additionally, many departments within the General Fund were involved with the gas and electric utilities, for example the Executive Department dedicated time to the successful operations of these utilities. However, because of the utility sale, this is no longer the case.



## General Fund Summary

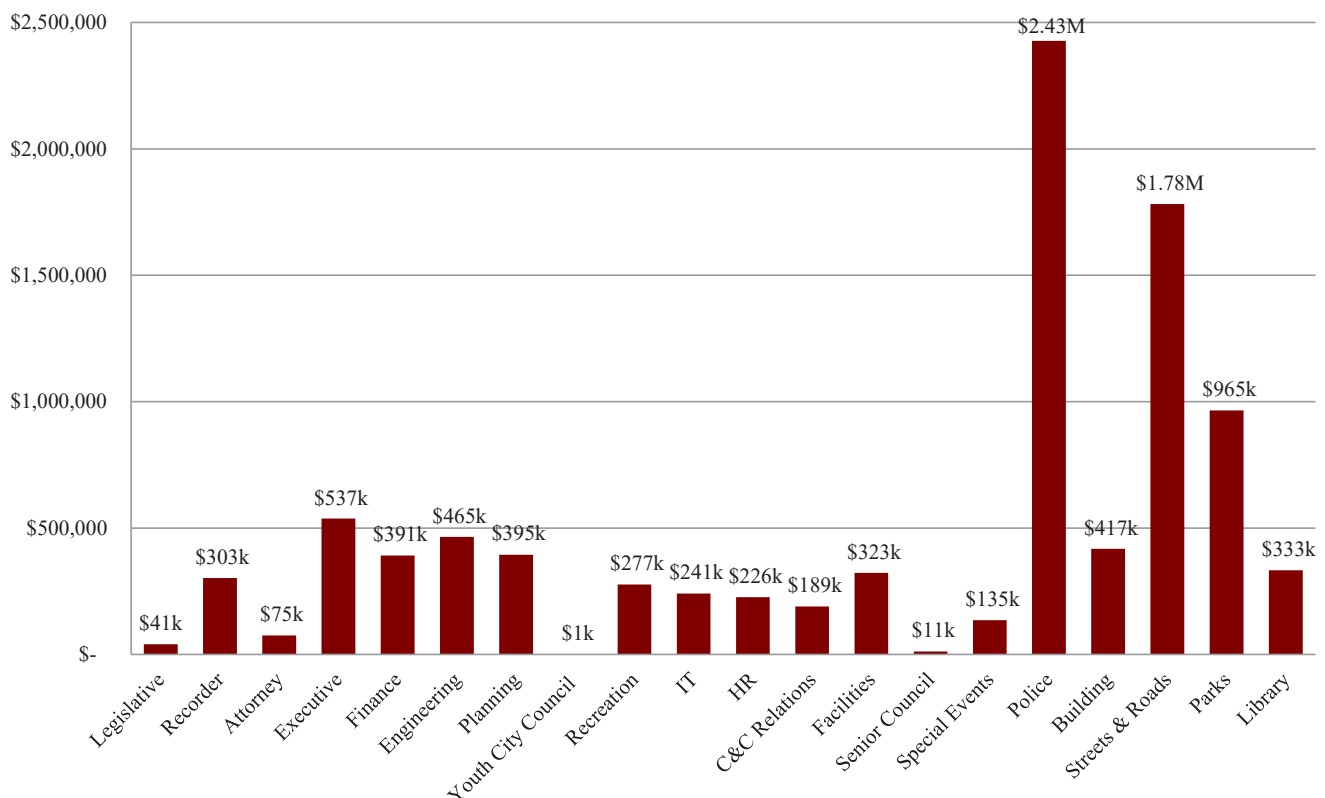
### Fund 10- General Fund Revenue & Expenditure Summary

GENERAL FUND SUMMARY EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	3,939,117	3,195,951	3,479,941	3,905,171	3,653,701	4,022,738
Materials, Supplies & Services	4,750,733	3,815,357	3,615,998	3,902,828	3,869,670	5,033,865
Capital Outlay	27,288	61,160	196,469	17,200	16,996	189,200
Interfund Transaction	106,212	468,829	353,779	220,455	201,898	288,668
Ending Balance						
<b>Expenditure Total:</b>	<b>8,823,350</b>	<b>7,541,297</b>	<b>7,646,188</b>	<b>8,045,654</b>	<b>7,742,265</b>	<b>9,534,471</b>

GENERAL FUND SUMMARY REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Sales, Property, Utility, & Use Taxes	4,442,234	4,332,113	4,497,214	4,965,500	4,987,365	5,200,000
Planning, Building, & Engineering Fees	907,498	1,338,811	1,636,778	1,048,850	1,817,900	1,740,800
Class B & C Road Funds	771,718	737,630	788,425	750,000	780,000	925,000
Charges For Services	169,160	27,438	(1,256)		6,800	5,000
Sport Recreation Fees	142,029	142,924	172,929	170,200	139,320	100,200
Fines & Forfeitures	335,251	375,624	346,223	204,000	294,350	118,000
Miscellaneous	473,033	131,963	811,454	200,875	568,018	214,050
Intergovernmental/Grants	233,549	22,418	11,258	4,000	4,000	-
Impact Fees/Equity Buy Ins						-
Interfund Transfers	2,329,094	1,188,733	872,582	702,229	689,612	1,231,421
<b>Revenue Total:</b>	<b>9,803,566</b>	<b>8,297,655</b>	<b>9,135,606</b>	<b>8,045,654</b>	<b>9,287,365</b>	<b>9,534,471</b>

GENERAL FUND BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Summary Revenue over Summary Expenditures	490,664	711,477	(438,920)	(22,605)	1,545,100	(0)
<b>Fund Balance (Deficit)- Beginning:</b>	<b>1,400,318</b>	<b>1,890,982</b>	<b>2,602,459</b>	<b>2,163,539</b>	<b>2,163,539</b>	<b>3,708,639</b>
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,890,982</b>	<b>2,602,459</b>	<b>2,163,539</b>	<b>2,140,934</b>	<b>3,708,639</b>	<b>3,708,639</b>

## General Fund Expenditures by Department FY 2017





# General Fund Revenues

---

## General Fund Revenue Overview

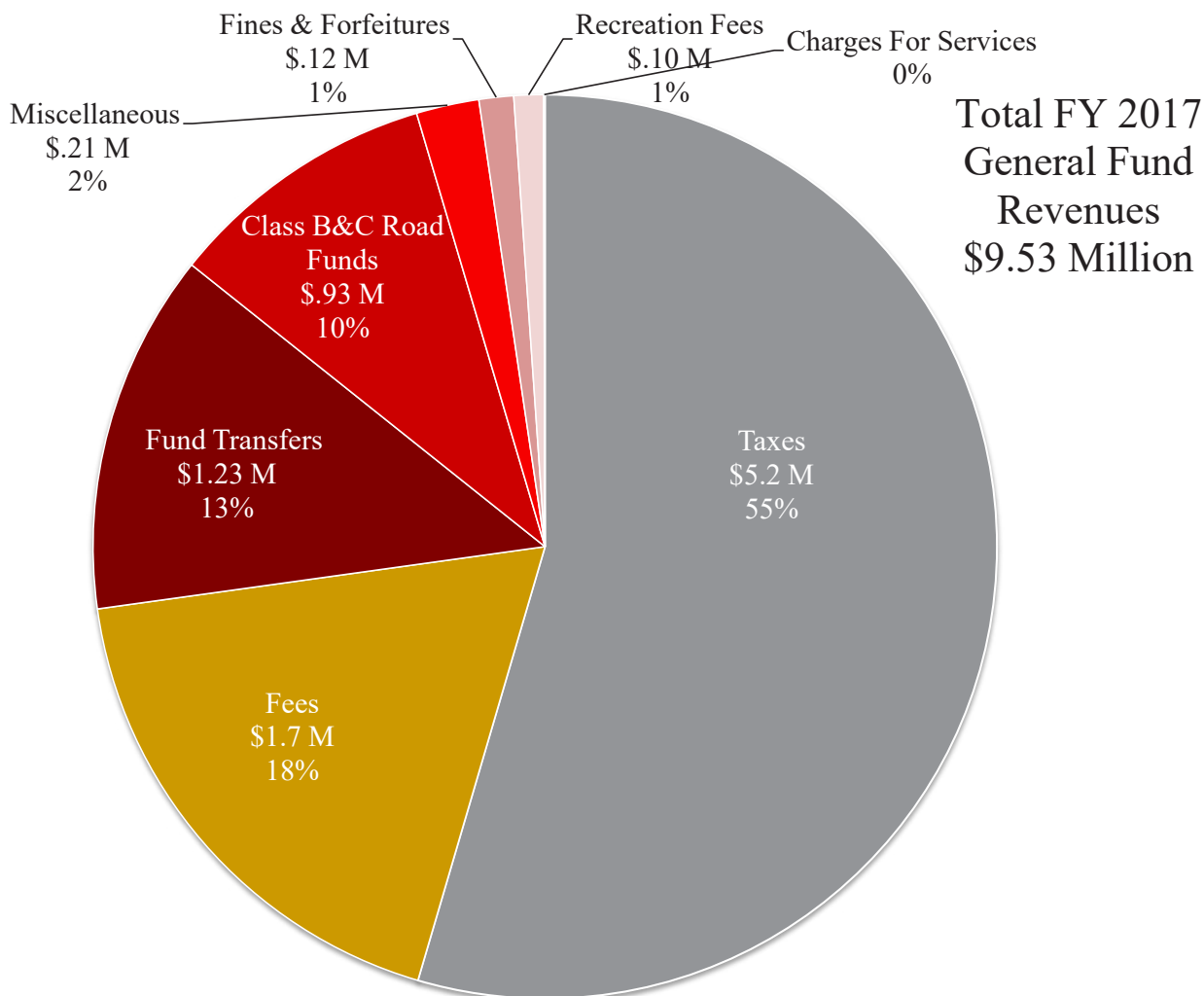
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as: sales tax, property tax, vehicle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

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

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



## General Fund Revenues by Source FY 2017



### General Fund 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 revenue not easily classified in other categories
- 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

# General Fund Revenues

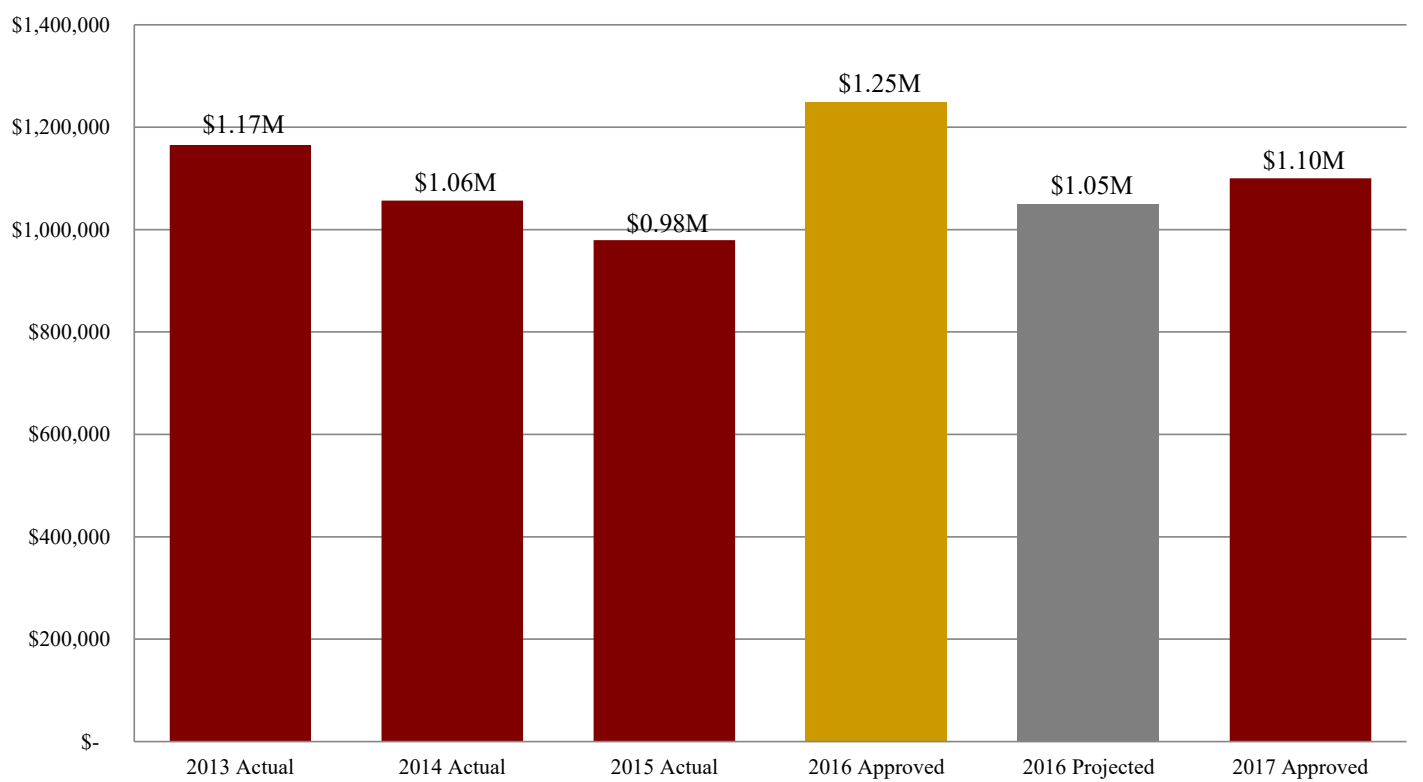
## General Fund Revenue Sources

### Property Tax

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

The City's property tax rate is currently 0.1081%, approximately a 3% decrease over last year. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100%. On the following page, a property tax breakdown is provided for a \$100,000 and \$200,000 primary residence. The City receives about 10% of what residents pay in property taxes.

Year-Over-Year Property Tax Revenues



For FY 2017, property tax revenue (see bar graph above) is estimated at \$1,110,000, which represents an increase from previous years (as projected delinquent property taxes are taken into account). The increase is expected as the City continues to grow and develop.



## Property Tax Breakdown

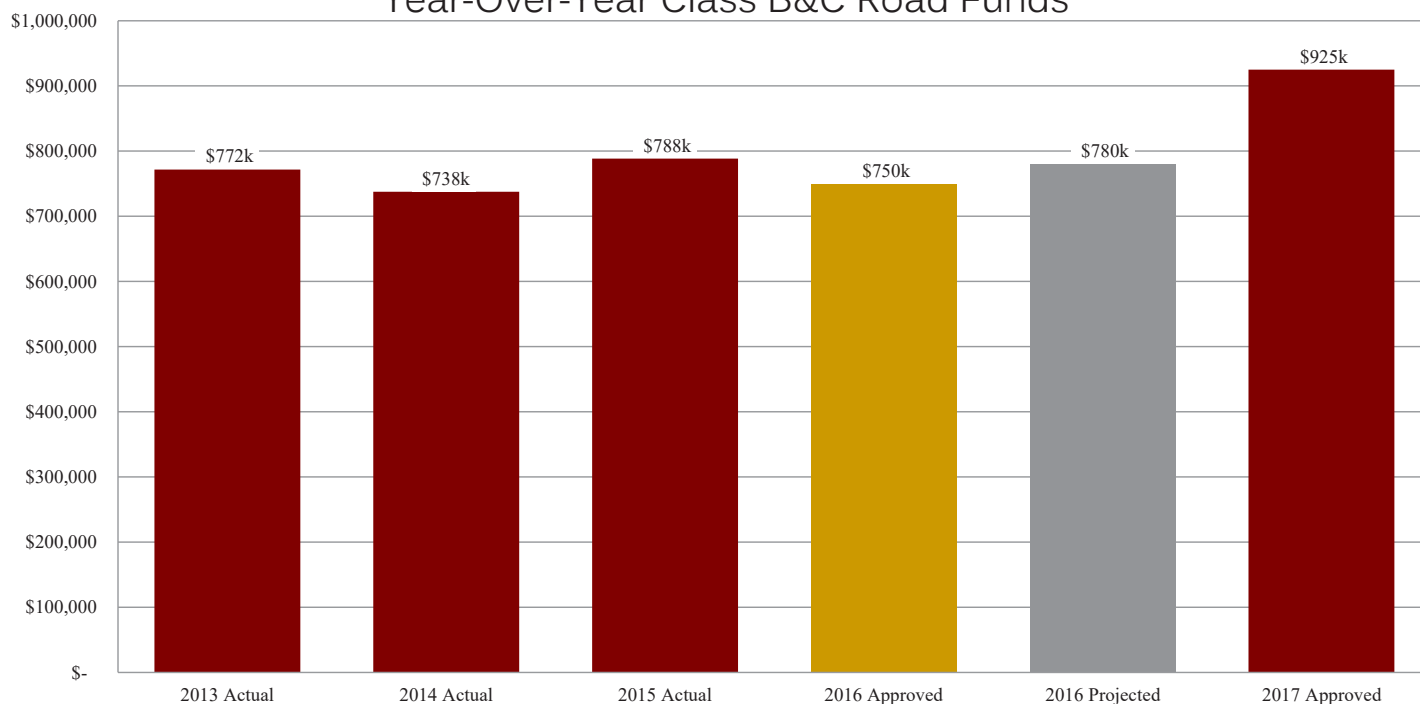
### Home

Assessed Value	\$100,000	\$200,000
Taxable Value (55%)	\$55,000	\$110,000
Schools 0.7718%	\$424	\$849
Fire 0.1884%	\$104	\$202
City 0.1081%	\$59	\$119
County 0.0834%	\$46	\$92
Water 0.0400%	\$22	\$44
Fees 0.0215%	\$12	\$24
<b>Total 1.2132%</b>	<b>\$667</b>	<b>\$1,335</b>

## B&C Funds/Intergovernmental/Grants

The B&C and Intergovernmental revenues make up 10% of General Fund revenues. The City anticipates receiving \$925,000 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 a city's population and its total road mileage. These funds are restricted to road improvements.

### Year-Over-Year Class B&C Road Funds

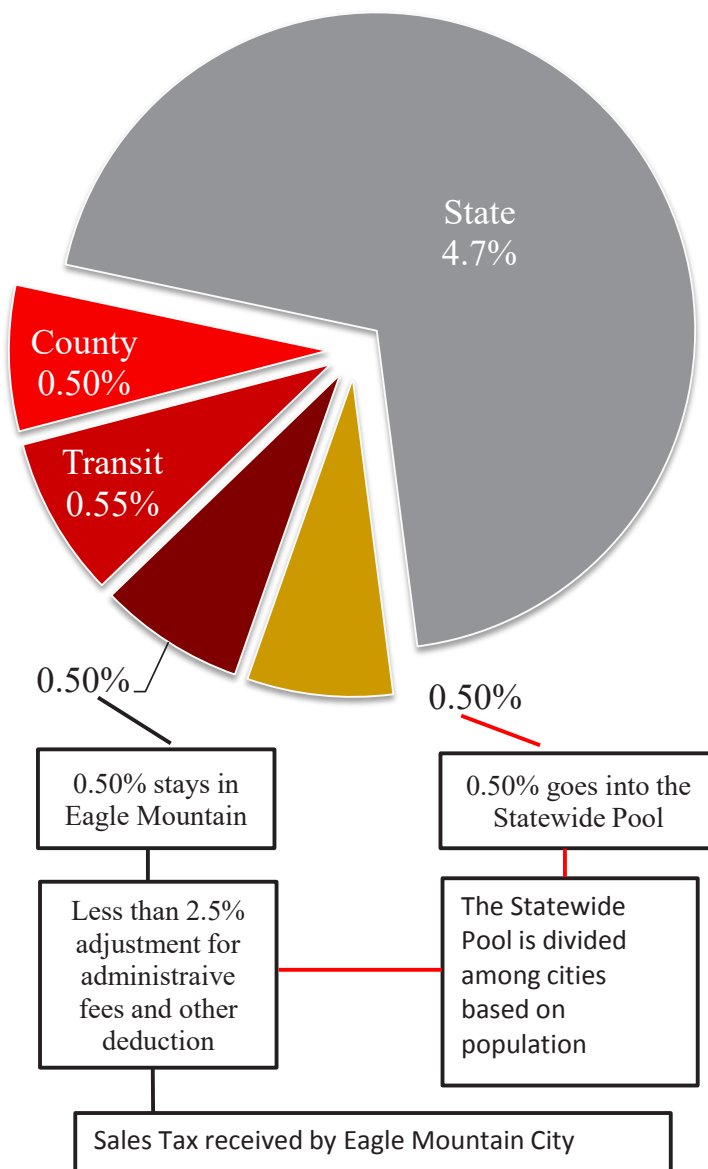


# General Fund Revenues

## Sales and Use Tax

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

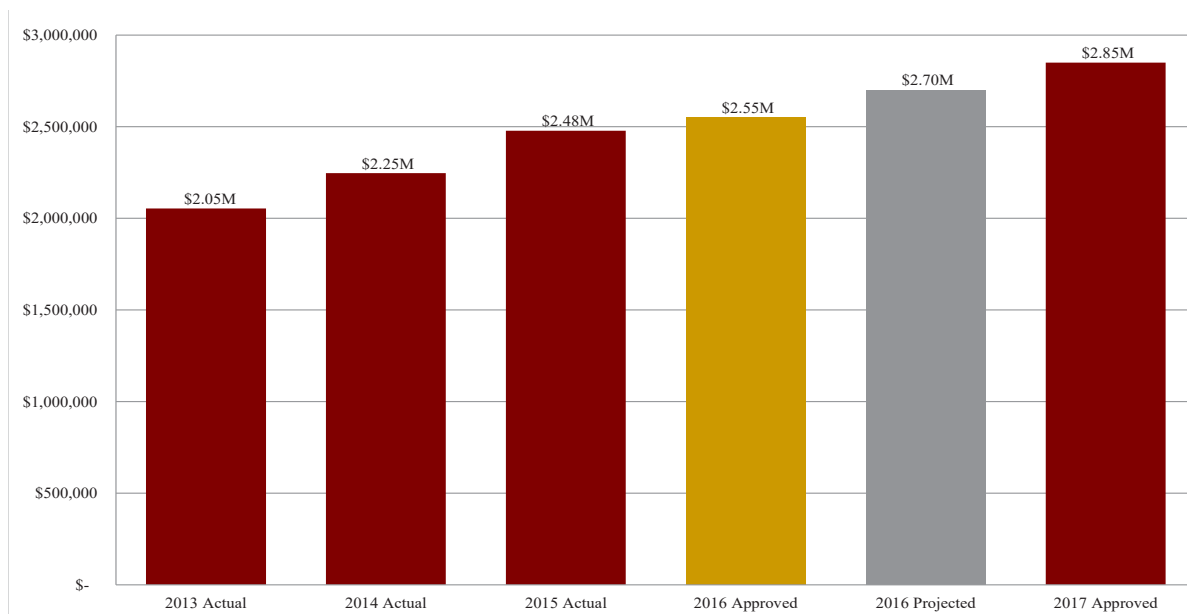
Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2.3 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size (see chart to right). This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 55% of all General Fund revenues for FY 2017 approved projections.



Projections indicate that the economy will be about the same as last year, although last year's sales tax revenues were higher than originally expected by approximately \$150,000. This is partly because the City forecasts 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 local businesses and consumer spending and (2) increases in city population.



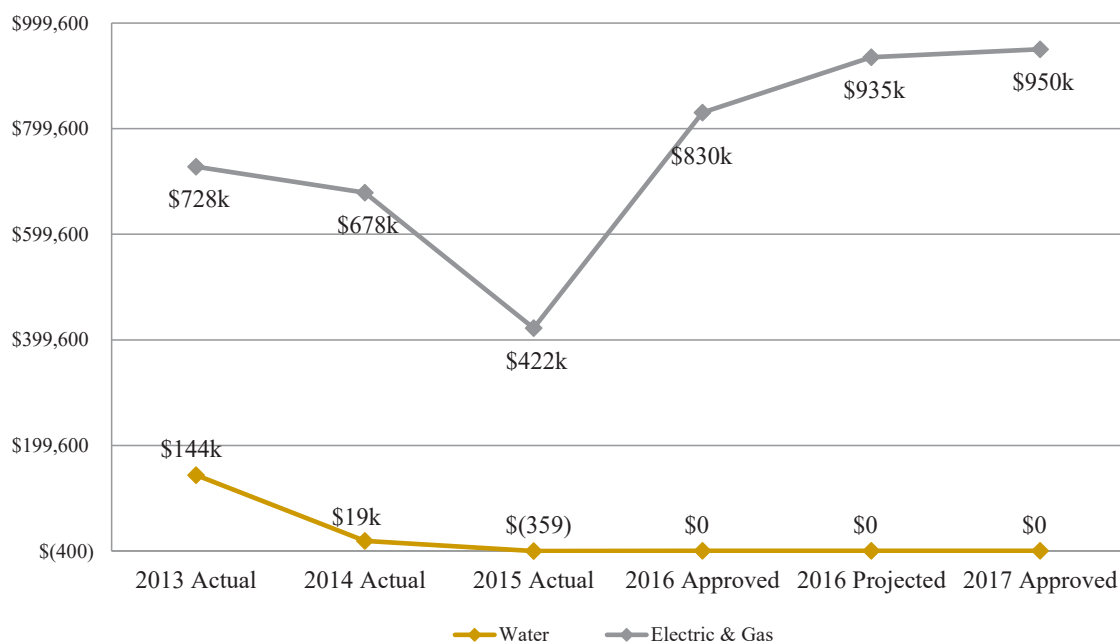
## Year-Over-Year Sales Tax Revenues



## Utility Franchise Fees

State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since utility tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2017, gas and electric utility fees have been rolled into one municipal utility charge line item. The water utility fee is still a separate line item.

## Year-Over-Year Utility Franchise Fee Revenues



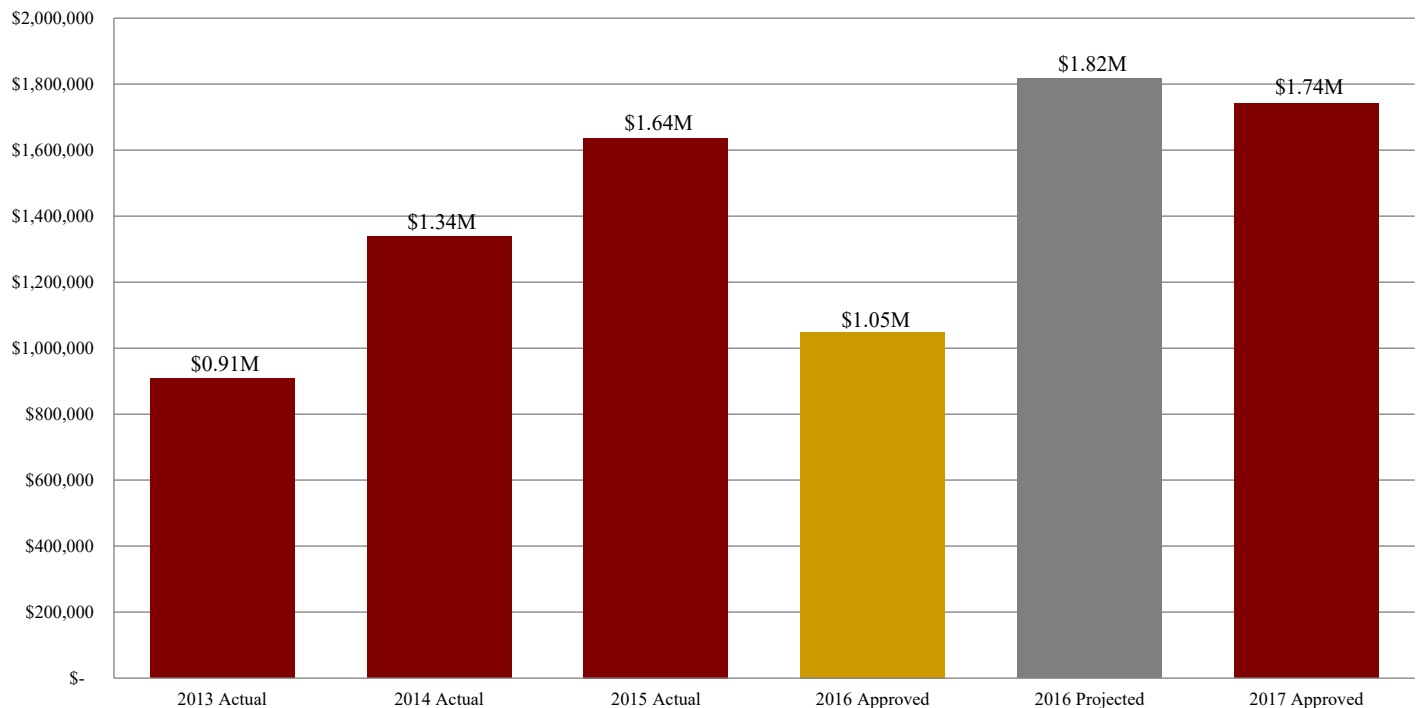


# General Fund Revenues

## Planning, Building, & Engineering Fees

This revenues category consists of various permits and license requirements established by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$825,000 in FY 2017. Other components include building plan check revenue, expected to be \$472,000, and plat fees, expected to total \$135,000. Revenues have grown steadily over past years, although this fiscal year revenues are projected to slightly decrease. The City continues to see a strong housing and construction market.

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



## Fines and Forfeitures

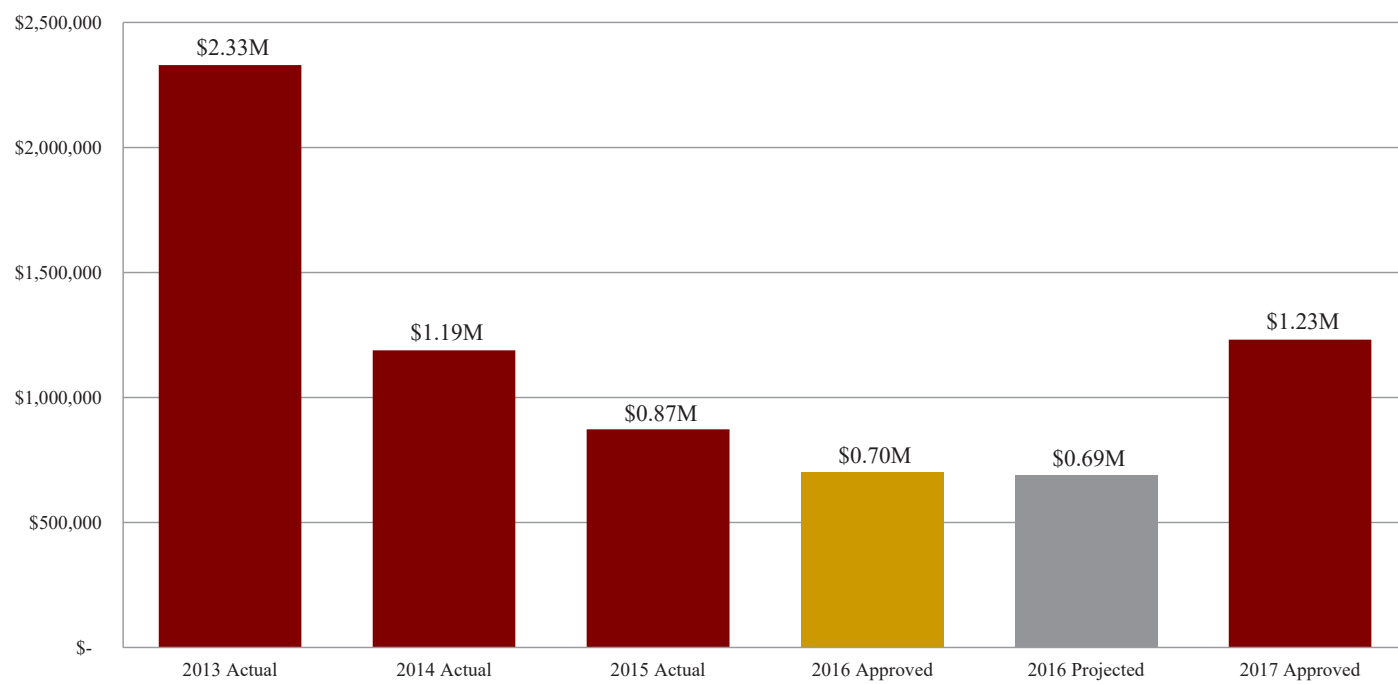
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2017, revenue from this category is proposed to be \$118,000. This revenue source is primarily comprised of late fees, which account for \$100,000 of the expected revenue.



## General Fund Transfers

General Fund transfers are transfers from one fund (such as the Water Fund) into the General Fund. These transfers mostly consist of administrative charges. Administrative charges are reimbursements for work done by General Fund employees for other funds. For example, if the Finance Director handles calls about water billing, the water utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2017, General Fund transfers will increase from \$690 thousand to \$1.23 million.

### Year-Over-Year General Fund Transfers



## Recreation Fees & Miscellaneous

Recreation fees are charges to citizens for participation in various recreation programs put on by the City. The recreation programs include volleyball, softball, basketball, flag football, soccer, and baseball. Recreation fees are expected to be \$100,200. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2017, miscellaneous revenues are estimated at \$214,050.

# General Fund Revenue Details

## Fund 10- General Fund

### Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
31116 Property Taxes	1,165,222	1,056,864	979,584	1,250,000	1,050,000	1,100,000
31121 Property Taxes (Delinquent)	9,245	5,665	1,829	5,500	1,365	5,000
31300 Sales/Use Taxes	2,053,493	2,246,317	2,478,132	2,550,000	2,700,000	2,850,000
31410 Water Utility Fee	143,513	19,092	(359)			
31411 Electric Utility Fee	429,102	419,593	422,221	525,000		
31412 Gas Utility Fee	298,506	258,736	197,685	305,000		
31415 Municipal Utility Charge	11,564	5,376	122,898		935,000	950,000
31420 Motor Vehicle Fee-In-Lieu	141,312	122,306	109,683	140,000	136,000	130,000
33470 Utah State Telecom Fee	190,277	198,163	185,541	190,000	165,000	165,000
35100 BB Deferred Revenue - Sales Tax						
35105 BB Deferred Revenue - Franchise Tax						
<b>Total:</b>	<b>4,442,234</b>	<b>4,332,113</b>	<b>4,497,214</b>	<b>4,965,500</b>	<b>4,987,365</b>	<b>5,200,000</b>
PLANNING, BUILDING, ENGINEERING FEES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
32100 Business Licenses	19,598	18,389	19,587	20,000	20,000	20,000
32214 Permits-Signs		450	150	100	400	400
32220 Conditional Use		1,000	1,500	1,000	1,075	1,000
32311 Building Permits-Building	417,575	561,677	741,579	450,000	880,000	825,000
32316 Building Permits-Grading & Excavating	860	4,114	3,814	750	1,050	750
32320 Building Permit- Surcharge	1,345	1,124	1,488	500		
32330 Building Permit-Temporary Power Inspection			14,170		50,000	50,000
32340 Building Fast Track Fees	12,800	12,000	15,600	13,000	2,000	1,500
34121 Processing Fee-Recording Legal Docs	35,577	11,242	16,055	10,000	22,700	20,000
34124 Building Permits Clerical Fees	2,229	97	5,000			
34218 Dev Fees-Subdivision Inspections	39,157	184,508	321,966	150,000	207,500	185,000
34512 Building Permits-Plan Check	250,537	301,661	414,519	265,000	470,000	450,000
34513 Building Permits-Plan Check (Solar & Commercial)						52,000
34515 Dev Fees-Plat Fees	125,204	241,975	107,462	135,000	163,000	135,000
34516 Dev Fees-Zoning and Subdivision		575	200	500	175	150
34517 Dev Fees-Annexation	2,617					
34550 Construction Inspection Fees			(26,310)	3,000		
<b>Total:</b>	<b>907,498</b>	<b>1,338,811</b>	<b>1,636,778</b>	<b>1,048,850</b>	<b>1,817,900</b>	<b>1,740,800</b>
CLASS B & C ROAD FUNDS	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
33460 Class B & C Road Funds	771,718	737,630	788,425	750,000	780,000	925,000
B&C Road Fund Balance						
<b>Total:</b>	<b>771,718</b>	<b>737,630</b>	<b>788,425</b>	<b>750,000</b>	<b>780,000</b>	<b>925,000</b>
CHARGES FOR SERVICES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
34320 Ambulance Services	169,160	27,438	(1,256)		6,800	5,000
<b>Total:</b>	<b>169,160</b>	<b>27,438</b>	<b>(1,256)</b>	<b>-</b>	<b>6,800</b>	<b>5,000</b>
RECREATION	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
34704 Men's Volleyball		735				
34705 Adult Softball		3,164	3,491	4,000	4,000	4,000
34706 Women's Basketball			302	2,800	2,800	2,800
34707 Men's Basketball		2,212	1,508	2,800	2,800	2,800
34708 Flag Football				2,500	2,500	2,500
34709 Women's Volleyball		1,816		2,100	2,100	2,100
34710 Adult Volleyball	4,925	1,556	2,566	1,000	1,000	1,000
34711 Youth Sports	(80)	(227)	(617)			
34712 Adult Sports	6,346					
34713 Youth Soccer	52,939					
34713 Youth Soccer (Fall)		17,751	40,932	35,000	7,350	
34714 Youth Baseball	41,044	35,419	36,298	35,000	35,000	35,000
34715 Youth Basketball	36,854	47,116	45,527	45,000	51,770	50,000
34717 Youth Soccer (Spring)		33,382	42,923	30,000	30,000	
Increase in Sports Fees (Recommendation by Council 6/16/15)				10,000		
<b>Total:</b>	<b>142,029</b>	<b>142,924</b>	<b>172,929</b>	<b>170,200</b>	<b>139,320</b>	<b>100,200</b>



<b>FINES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
35990 Utility Reconnect/Disconnect Fee	11,885	12,175	9,854	4,000	8,700	7,500
36010 Library Fines & Services	9,026	11,829	9,234	10,000	7,000	7,000
36020 Late Fees & Penalties	309,115	346,720	322,385	185,000	275,000	100,000
36080 Not Sufficient Funds (NSF) Fee	5,225	4,900	4,750	5,000	3,650	3,500
<b>Total:</b>	<b>335,251</b>	<b>375,624</b>	<b>346,223</b>	<b>204,000</b>	<b>294,350</b>	<b>118,000</b>
<b>MISCELLANEOUS REVENUE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
33480 State Liquor Fund Allotment	12,155	13,341	14,442	14,500	16,500	16,500
34330 Fire Services	30,698	20,571	26,802	20,000	32,000	32,000
34520 Park Fee In Lieu	10,544	15,886	58,203	15,000	63,000	50,000
34525 Silverlake Trees	11,100	23,400	52,850	25,000	25,000	
34530 Landscaping Escrow					169,000	
34540 Community Improvement Fee		1,720	57,921		138,000	
34555 Banked Water Transfer Fee			1,250	500	1,500	1,000
34610 Pony Express Days Sponsorships	29,850	4,800	3,500	5,000	5,000	5,000
34612 Pony Express Days Revenue	6,947	1,590	7,390		500	500
34613 Pony Express Days Softball Tournament	81,963	(5,950)			500	500
34614 Rodeo Tickets	32,846					
34615 Miss Eagle Mountain Pageant Sponsorships	1,234	1,526		2,000	2,000	2,000
34616 Miss Eagle Mountain Pageant (Tickets)			14	900	900	900
34616 Miss Rodeo Pageant	100					
34617 Pony Express Days Dodgeball Tournament	22,093		62			
34618 Demolition Derby Sponsorships	9,680	(200)				
34619 Pony Express Days Baby Contest			50			
34620 Mutton Busting	310					
34621 Concert Tickets	28,906					
34622 Calf Scramble	475					
34623 Pancake Breakfast	689			500	500	500
34624 Carnival Wristbands	25,241	8,791	7,068	7,500	7,500	7,500
34625 Dutch Oven Cook-Off	120					
34626 Parade	880	1,115		950	950	1,000
34627 Vendor Booth	3,940	5,825		7,000	7,000	7,000
34628 Food Vendor Booth	200	2,571		2,100	2,100	2,100
34650 Special Event Permit				275	275	275
34655 Exceptional Kids Club	130					
34660 Community Leisure Program	1,635	348				
34671 Miss EM Pageant Revenue			2,266			
34680 Miscellaneous Events Revenue		150	150			
34722 RADWomen Fees	315			350		
34731 Use Fees- Parks and Public Parks	30			150		
34740 Concessions- Park and Recreation				300		
34890 Reimbursement- Miscellaneous	500				5,000	
34896 Reimbursement-Legal/Attorney		(1,684)				
34910 Services-Photo Copies	554	1,520	158	500	23	
35710 Cell Tower Lease			4,000	2,000	3,500	3,500
37010 Interest	81,398	25,016	37,385	75,000	55,000	55,000
37028 Proceeds from Sale of Fire Station 2			497,516			
37029 Gain on Sale of Assets						
37050 Sale-Maps/Publications	577	509	370	350	280	275
37060 Miscellaneous Donations	14			500		
37070 Rental Income	449	690	721	1,000	500	500
37075 Burn Permits	100			1,500		
37076 CPR Fire Misc. Income	433					
37090 Other Miscellaneous	73,277	6,464	36,392	15,000	27,500	25,000
39320 Library Donations	2,190	3,007	1,971	2,000	2,990	2,000
39330 Youth Council Fundraiser	140		240	500	500	500
39360 Senior Council Fundraiser	983	678	633	500	500	500
39720 Contributions - To Youth City Council	340	280	100			
<b>Total:</b>	<b>473,033</b>	<b>131,963</b>	<b>811,454</b>	<b>200,875</b>	<b>568,018</b>	<b>214,050</b>

# General Fund Revenue Details

INTERGOVERNMENTAL TRANSFERS/GRANTS	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
31150 EMS Ambulance Grant	7,341					
31163 Safety Grant - ULGT	5,658	13,018				
31165 UT Library & Technology Grant	5,623	3,000				
33120 JLUS Grant Reimbursement						
33425 Pony Express Trail Grant			11,258			
33441 JLUS Grant Reimbursement	120,362					
33448 CLEF Grant	5,953	6,400				
33450 Library Grant				4,000	4,000	
33453 SAFER Grant Fire Dept.	88,613					
<b>Total:</b>	<b>233,549</b>	<b>22,418</b>	<b>11,258</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>

INTERFUND TRANSFERS	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
37151 Due From-Water	498,000	226,119	247,538	308,267	308,267	401,970
37152 Due From-Sewer	396,000	229,842	242,698	305,134	305,134	398,086
37153 Due From-Electric	610,000	310,757	165,716			
37155 Due From-Gas	494,000	218,609	157,444			
37157 Due From-Solid Waste	271,000	36,386	36,246	22,162	22,162	58,568
37159 Due From-Storm Drain	25,000	44,494	37,227	54,049	54,049	59,335
37172 Due From-AA 2013-1			15,000			20,000
37174 Due From-AA 2000-1	35,094	35,094	30,000	50,000		30,000
38060 Due From Fund 60		(60,000)	(60,000)			
Transfer from Public Safety Fund Impact Fee Fund		147,432				
Due to Fund 53 (Electric)						
Due to Fund 55 (Natural Gas)						
Due to Fund 60 (Economic Development)				(72,000)		(72,000)
Fund Balance Adjustment (to Fund Balance)				(15,383)		335,462
Transfer to Cemetery Fund			713			(10,000)
Use of General Fund Balance				50,000		10,000
<b>Total:</b>	<b>2,329,094</b>	<b>1,188,733</b>	<b>872,582</b>	<b>702,229</b>	<b>689,612</b>	<b>1,231,421</b>



[ This page intentionally left blank ]



# General Fund Departments

---

The following section will include a thorough look into the various departments that are financially grouped within the General Fund. This means that the revenues for each of these departments are pooled into the General Fund, and the expenditures from each of the following departments will be funded by the General Fund. Unlike Special Revenue Funds, the revenues from a department do not necessarily equal the expenditures for the department. This allows the City to maintain departments that may be more costly to operate.

This section will include department accomplishments, organizational and personnel descriptions, and detailed expenditure analysis. For each department (excluding contracted services), we will also include performance measurements based on the city objectives defined in the Budget Message.



# Attorney

## Mission

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

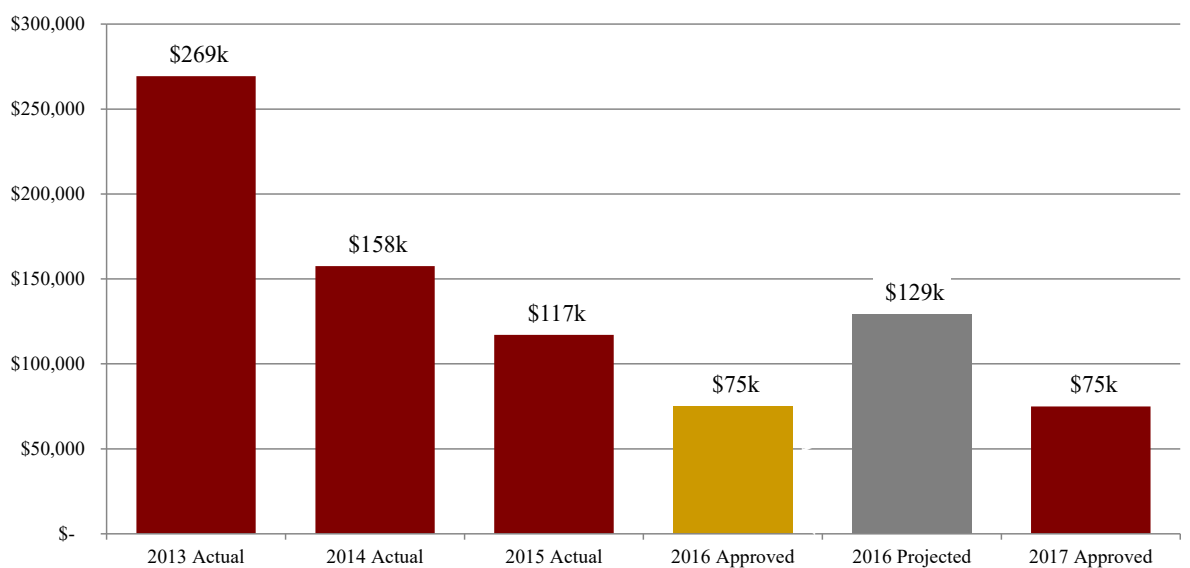
## Department Description

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



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

## Year-Over-Year Attorney Department Expenditures



# Attorney

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

The total budget DECREASED by 0%.

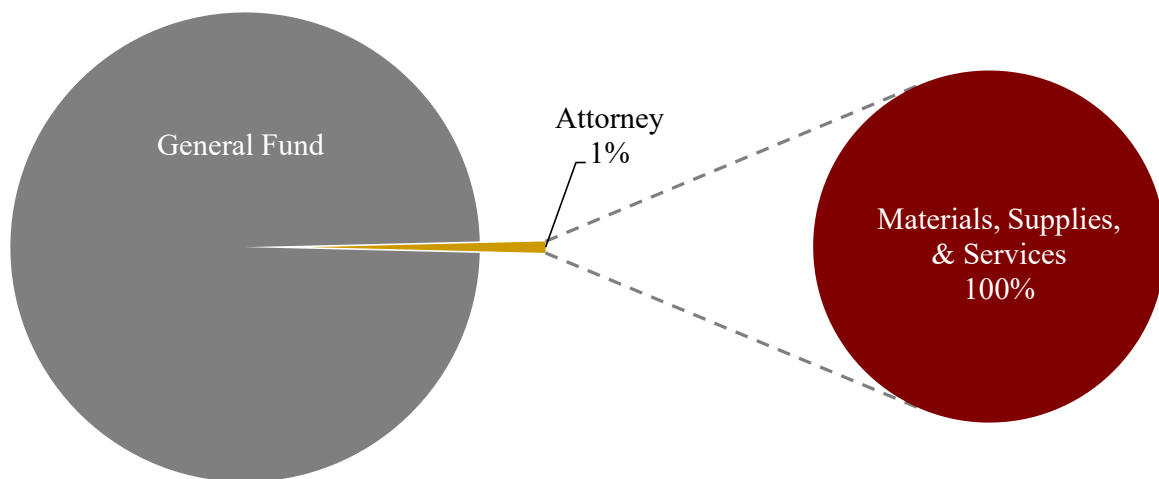
**Personnel Services** - There is no personnel budget for this department. A legal attorney is contracted from Parsons, Kinghorn, and Harris law firm to cover the City's legal needs.

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

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

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41220 - Attorney Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services						-
Materials, Supplies & Services	269,396	157,533	117,113	75,000	129,316	75,000
Capital Outlay						
Interfund Transactions						
<b>Expenditure Total:</b>	<b>269,396</b>	<b>157,533</b>	<b>117,113</b>	<b>75,000</b>	<b>129,316</b>	<b>75,000</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	269,396	157,533	117,113	75,000	129,316	75,000
<b>Revenue Total:</b>	<b>269,396</b>	<b>157,533</b>	<b>117,113</b>	<b>75,000</b>	<b>129,316</b>	<b>75,000</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Fund 10- General Department 41220- Attorney Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
4121 Attorney Fees	269,396	147,533	117,113	75,000	129,316	75,000
2321 Travel & Training		10,000				
4531 Professional & Technical Services						
<b>Total:</b>	<b>269,396</b>	<b>157,533</b>	<b>117,113</b>	<b>75,000</b>	<b>129,316</b>	<b>75,000</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Building

## Mission

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

## Department Description

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



*Ensuring that buildings and houses are safe*

## Accomplishments:

- Completed all permits and reviews in a timely manner

## Goals:

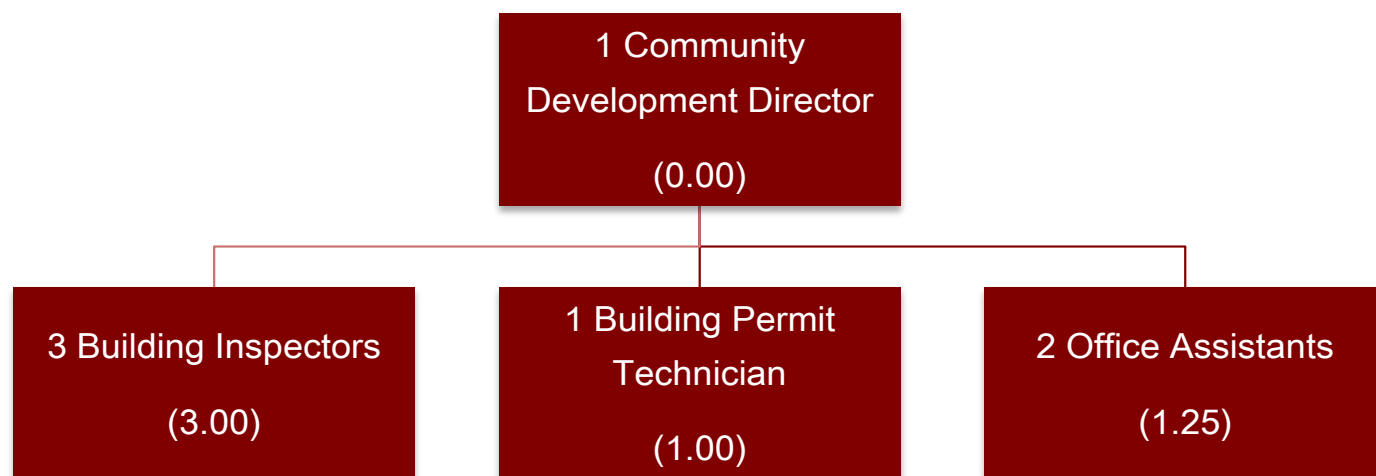
- Implement Performance Metrics for FY 2017

## Building Department Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective:</b>	Improve Customer Service & Public Image				
<b>Department Objective:</b>	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	3.2	3.3
<b>City Objective:</b>	Provide High Quality Services				
<b>Department Objective:</b>	Become more efficient by minimizing reinspections				
2.1	Begin tracking reinspections	n/a	Y	N	Y
2.2	Begin to measure City review time for building permits	n/a	Y	N	Y
2.3	Begin to track the number of Certificates of Occupancy	n/a	Y	Y	Y



## Building Department Organization



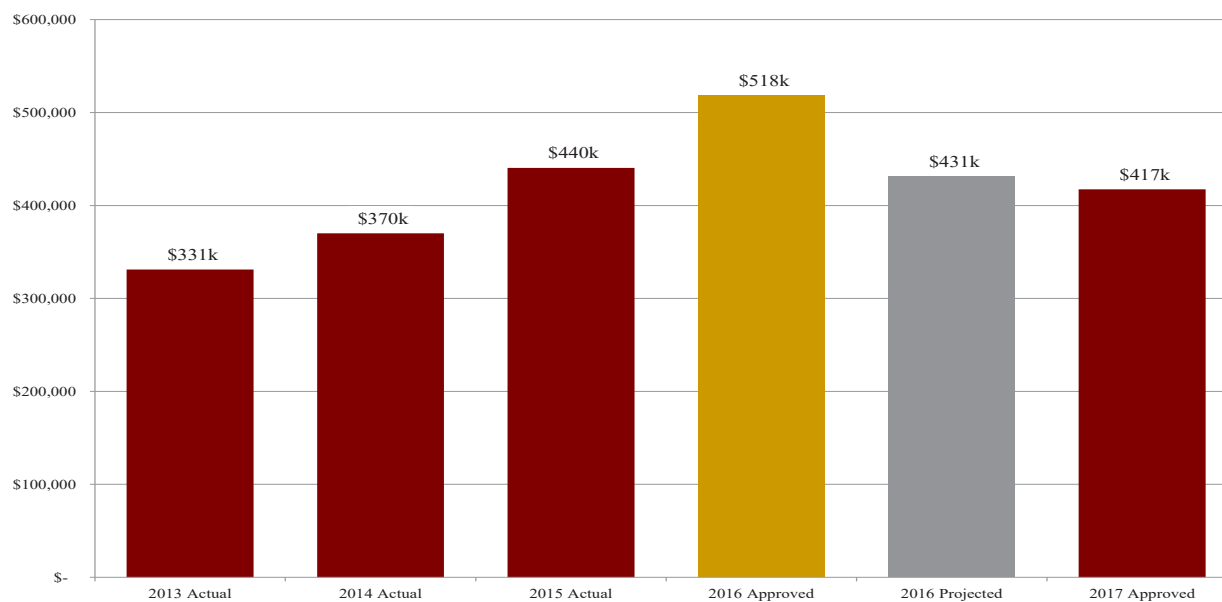
Building

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

## Building Department Personnel Changes

FTEs for FY 2017 decreased 0.98 (6.23 in FY 2016 to 5.25 in FY 2017).

## Building Department Expenditure Trends





# Building

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget DECREASED by 24%.***

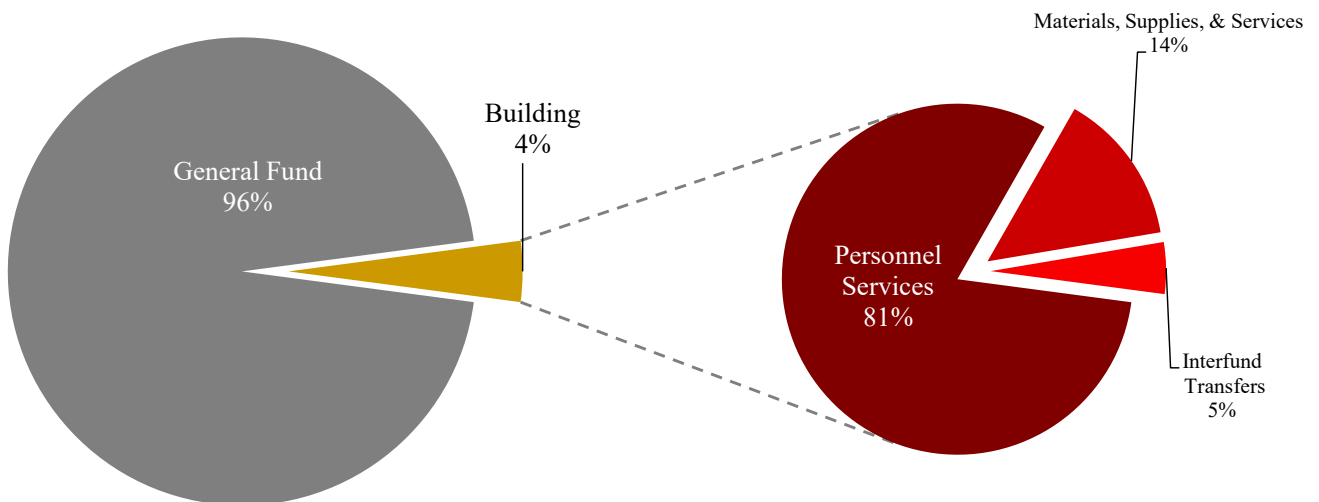
**Personnel Services** - Due to lower costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have decreased (\$144,380).

**Interfund Transactions** - The difference between budget years is not materially significant.

**Materials, Supplies & Services** - Plan reviews are no longer included in a pass-through account, which is why professional/technical services has increased materials, supplies, & services (\$43,600).

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 42420 - Building Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	321,834	348,472	416,015	483,146	404,688	338,766
Materials, Supplies & Services	4,614	10,210	3,240	15,170	6,589	58,770
Capital Outlay						-
Interfund Transactions	4,707	11,340	21,140	19,826	19,826	19,826
<b>Expenditure Total:</b>	<b>331,154</b>	<b>370,022</b>	<b>440,395</b>	<b>518,142</b>	<b>431,103</b>	<b>417,362</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	331,154	370,022	440,395	518,142	431,103	417,362
<b>Revenue Total:</b>	<b>331,154</b>	<b>370,022</b>	<b>440,395</b>	<b>518,142</b>	<b>431,103</b>	<b>417,362</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time	3.50	5.50	5.50	5.00	5.00	4.00
Part-time/Seasonal				1.23	1.23	1.25
<b>FTE Total:</b>	<b>3.50</b>	<b>5.50</b>	<b>5.50</b>	<b>6.23</b>	<b>6.23</b>	<b>5.25</b>

Fund 10 - General Department 42420 - Building Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT	222,550	225,945	267,606	285,925	255,561	184,782
1112 Salaries - PT		10,515	14,071	29,351	25,117	32,136
1116 Fast Track Salaries	1,000			-		-
1211 Overtime	1,450	3,413	2,290	-	1,582	-
1242 Car Allowance	5,696	5,703	5,751	5,700	5,293	-
1300 Employee Benefits	10,577	12,801	16,515	17,727	15,713	11,456
1311 Bonus						
1511 FICA		619	872	475	1,558	521
1512 Medicare	3,320	3,379	4,167	4,571	4,139	3,145
1521 Retirement	35,290	38,401	46,349	52,810	44,150	34,129
1531 State Insurance Fund						
1541 Health Insurance	37,915	42,929	52,297	78,105	46,211	66,077
1545 Dental Insurance	2,518	3,196	4,211	5,690	3,744	4,552
1548 Vision Insurance	555	607	717	1,066	615	852
1561 Long Term Disability	963	965	1,167	1,725	1,005	1,115
<b>Total:</b>	<b>321,834</b>	<b>348,472</b>	<b>416,015</b>	<b>483,146</b>	<b>404,688</b>	<b>338,766</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	1,913	727	197	2,200	2,200	2,200
2321 Travel & Training	1,182	1,609	1,192	2,670	2,670	2,670
2369 Meetings	6		39	300		300
2411 Office Expenses & Supplies	223					
2421 Postage						
2431 Uniforms & Clothing	1,081	1,086	1,342	1,600	1,600	1,200
2513 Equipment Supplies & Maintenance			300	400		400
3111 Utilities		2,699				
4531 Professional/Technical Services		823	170	8,000		52,000
5002 Misc. Services & Supplies	210	3,265			119	
<b>Total:</b>	<b>4,614</b>	<b>10,210</b>	<b>3,240</b>	<b>15,170</b>	<b>6,589</b>	<b>58,770</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund	4,707	11,340	21,140	19,826	19,826	19,826
Other Fund Transfer						
<b>Total:</b>	<b>4,707</b>	<b>11,340</b>	<b>21,140</b>	<b>19,826</b>	<b>19,826</b>	<b>19,826</b>

# Communications & Community Relations

## Mission

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

## Department Description

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

## Accomplishments:

- Changed website providers and launched new site with improved content management system.
- Public communication regarding sale of gas and electric utilities.
- Public communication regarding proposed prison relocation site.

## Strategic Goals:

- Implement Everbridge emergency notification system.
- Implement SeamlessDocs, online forms with payment integration, for website.

Public Information Performance Measurements					
		2015	2016	2016	2017
		Actual	Proposed	Actual	Proposed
<b>City</b>	<b>Improve Customer Service and Public Image</b>				
Department Objective	Increase public interaction and awareness				
1.1	Develop more relationships with community stakeholders such as schools, charitable organizations, boards, and others	n/a	Y	Y	Y
1.2	Launch Eagle Mountain merchandise line to build community pride and increase external awareness	n/a	Y	Y	Y
<b>City</b>	<b>Foster Community Involvement</b>				
Department Objective	Provide more opportunities for volunteers to help with city projects				
2.1	Establish system to recruit and organize volunteers	n/a	Y	Y	Y
2.2	Develop recurring project list	n/a	Y	Y	Y
<b>City</b>	<b>Provide High Quality Services</b>				
Department Objective	Positive resolutions of community issues				
3.1	Increase Public Information rating in the Citizen Survey	3.8	3.9	3.8	3.9
3.2	Respond quickly to concerns by providing information or correcting misinformation	Y	Y	Y	Y
3.3	Meet personally with involved parties as warranted	Y	Y	Y	Y



## Communications & Community Relations Organization

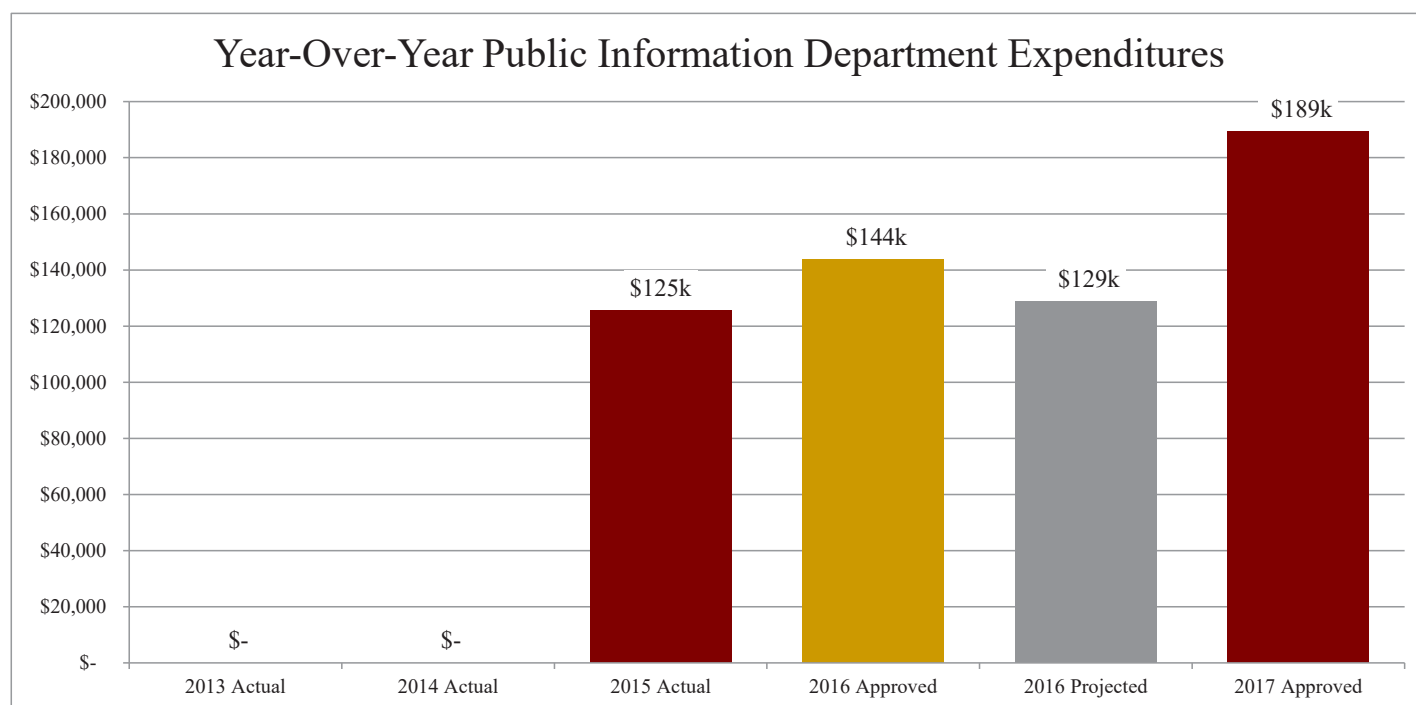


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Communications & Community Relations Personnel Changes

FTEs for FY 2017 increased 0.15 (1.00 in FY 2016 to 1.15 in FY 2017).

## Communications & Community Relations Expenditure Trends



# Communications & Community Relations

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 24%***

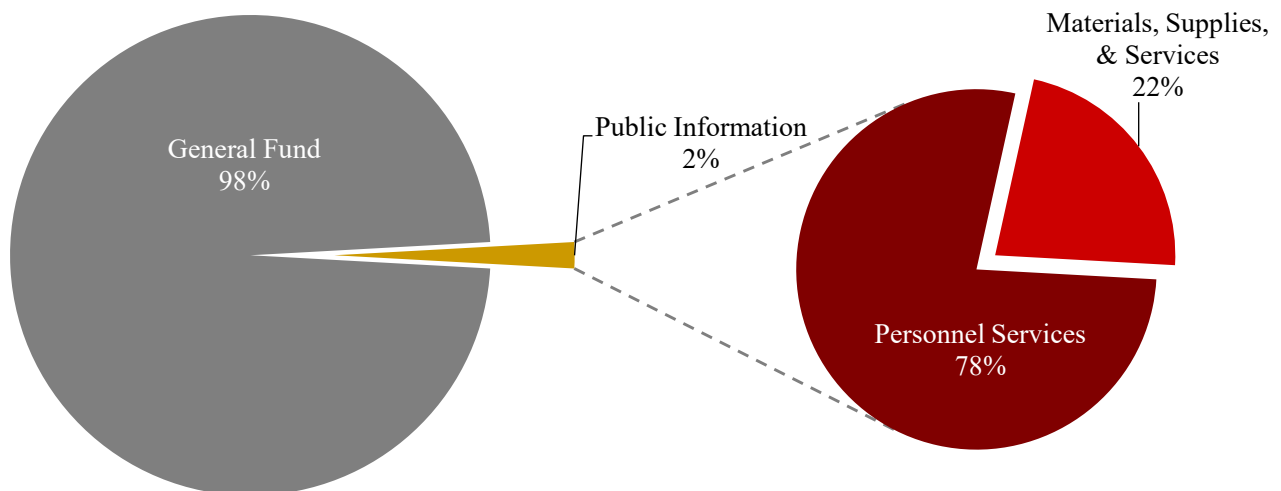
**Personnel Services** - Due to salary increases, personnel services expenditures increased (\$35,228).

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

**Materials, Supplies & Services** - Materials, supplies, and services expenditures increased in order to support increases in special increases (\$10,100).

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

## Department Expenditures Compared to General Fund Expenditures





**Fund 10 - General**  
**Department 41970 - Non-Departmental - Communications & Community Relations Summary**

<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services			108,643	111,630	110,378	146,858
Materials, Supplies & Services			16,855	32,250	18,276	42,350
Capital Outlay						-
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>-</b>	<b>-</b>	<b>125,497</b>	<b>143,880</b>	<b>128,654</b>	<b>189,208</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes & Revenues				143,880	128,654	189,208
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,880</b>	<b>128,654</b>	<b>189,208</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time			1.00	1.00	1.00	1.00
Part-time/Seasonal						0.15
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.15</b>

**Fund 10 - General**  
**Department 41970 - Non-Departmental - Communications and Community Relations Detail**

<i>Personnel Services</i>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries - FT			70,683	72,092	71,418	77,255
1112 Salaries - PT			1,535	3,856	4,602	29,856
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits			4,382	4,470	4,428	4,790
1511 FICA			95	239	489	1,851
1512 Medicare			1,012	1,101	1,120	1,412
1521 Retirement			13,055	12,465	13,191	13,357
1531 State Insurance Fund						
1541 Health Insurance			16,154	15,621	13,631	16,519
1545 Dental Insurance			1,245	1,138	1,085	1,138
1548 Vision Insurance			213	213	183	213
1551 HSA Admin Fees						
1561 Long Term Disability			268	435	231	466
Employee Assistance Plan						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>108,643</b>	<b>111,630</b>	<b>110,378</b>	<b>146,858</b>
<i>Materials, Supplies, Services</i>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2121 Dues, Subscriptions, Memberships			390	500	500	800
2321 Travel & Training			1,254	1,500	1,500	1,500
2369 Meetings				50		50
2421 Postage			15,020			
4531 Professional & Technical Services				6,000	1,865	
4541 Printing and Mailing				20,000	14,411	20,000
4561 Citizen Survey						
5003 Special Projects			190	4,200		20,000
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>16,855</b>	<b>32,250</b>	<b>18,276</b>	<b>42,350</b>
<i>Capital Outlay</i>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Engineering

## Mission

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

## Department Description

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



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

## Accomplishments:

- Completed various projects in a timely manner

## Goals:

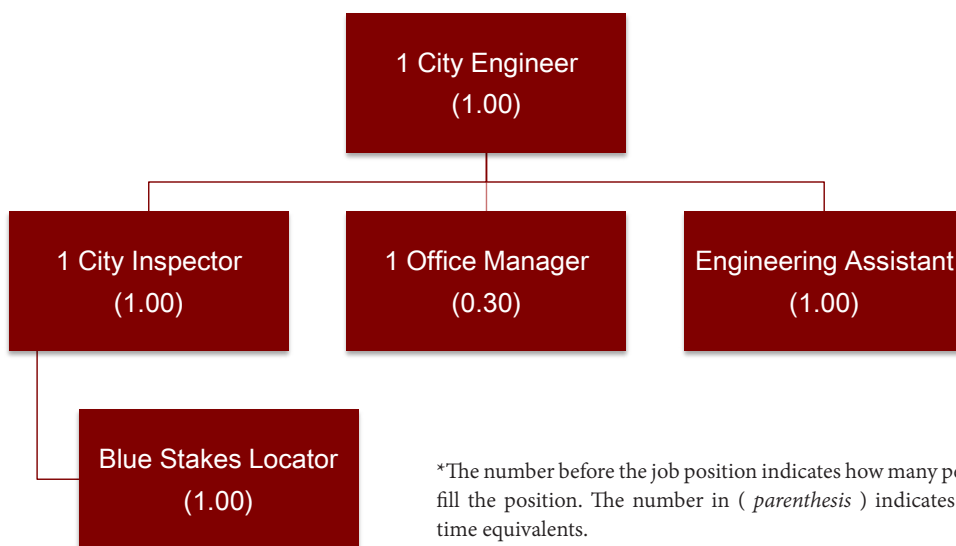
- Implement Performance Metrics for FY 2017

## Engineering Department Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Update online maps in order to keep the public up-to-date				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	n/a	3
1.2	Update online maps 4 times per year	n/a	4	4	4
<b>City Objective</b>	<b>Provide Greater Transparency and Accountability for City Funds</b>				
<b>Department Objective</b>	Hire the contractor that will do the best work for the least amount of money				
2.1	Get a minimum of 3 bids on all capital projects	n/a	Y	N	Y
<b>City Objective</b>	<b>Provide Quality Services</b>				
<b>Department Objective</b>	Increase Storm Water Pollution Prevention Plan (SWPPP) training and certifications				
3.1	Hold Storm Water Pollution Prevention Plan training at least 12 times annually	n/a	Y	N	Y



## Engineering Department Organization

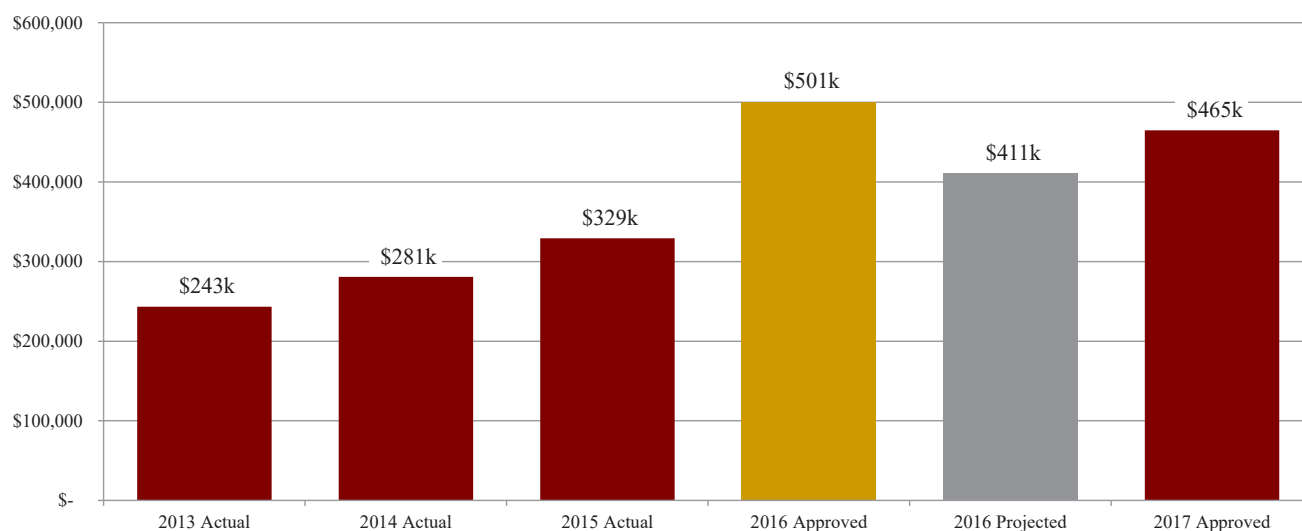


Engineering

## Engineering Department Personnel Changes

FTEs for FY 2017 decreased 0.70 (5.00 in FY 2016 to 4.30 in FY 2017).

## Engineering Department Expenditure Trends



# Engineering

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

***The total budget DECREASED by 8%.***

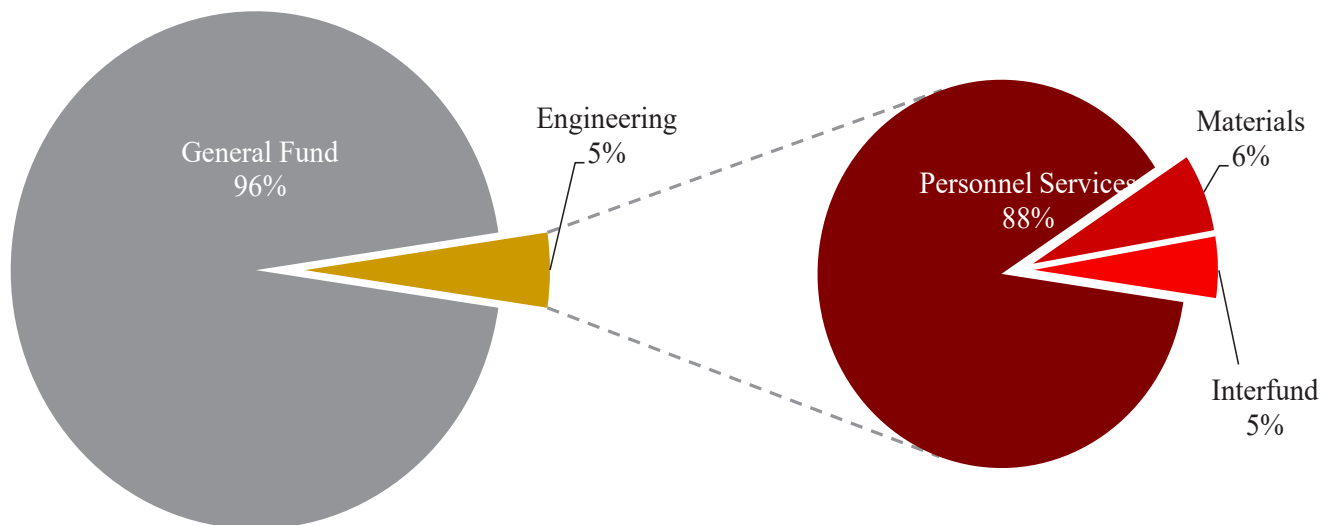
**Personnel Services** - Full-time salaries, benefits, Medicare, retirement, insurance, and disability all decreased. These changes resulted in a decrease in personnel expenditures (\$38,790).

**Interfund Transactions** - Due to the new positions, the Engineering Department has a greater need for vehicles. The budgeted amount for this in FY 2017 is lower, which decreased interfund transaction expenditures (\$13,092).

**Materials, Supplies & Services** - Professional/technical services increased. This change resulted in an increase in materials, supplies, and services expenditures (\$15,800).

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41710 - Engineering Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	221,149	229,306	254,243	449,800	360,045	411,010
Materials, Supplies & Services	12,451	32,150	50,600	14,300	14,124	30,100
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	9,761	19,270	24,359	36,731	36,731	23,639
<b>Expenditure Total:</b>	<b>243,361</b>	<b>280,726</b>	<b>329,202</b>	<b>500,831</b>	<b>410,900</b>	<b>464,749</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	243,361	280,726	329,202	500,831	410,900	464,749
<b>Revenue Total:</b>	<b>243,361</b>	<b>280,726</b>	<b>329,202</b>	<b>500,831</b>	<b>410,900</b>	<b>464,749</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	2.66	2.66	5.00	5.00	5.00	4.30
Part-time/Seasonal	-	-	-	-	-	-
<b>FTE Total:</b>	<b>2.66</b>	<b>2.66</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.30</b>

Fund 10 - General Department 41710 - Engineering Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries	143,555	146,287	159,802	287,981	234,196	260,147
1112 Salaries PT	-	-	-	-	-	-
Independent Contractor	-	-	-	-	-	-
1211 Overtime	5,173	5,107	2,884	-	2,335	-
1242 Car Allowance	1,881	1,881	1,898	-	4,475	4,500
1300 Employee Benefits	8,116	7,661	9,130	17,855	16,541	16,129
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1512 Medicare	2,117	2,065	2,342	4,176	3,407	3,772
1521 Retirement	23,305	26,175	28,489	53,190	39,219	48,049
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	33,571	36,110	44,970	78,105	53,720	71,033
1545 Dental Insurance	2,291	2,881	3,384	5,690	4,453	4,893
1548 Vision Insurance	507	507	595	1,066	731	916
1561 Long Term Disability	632	632	749	1,738	968	1,570
<b>Total:</b>	<b>221,149</b>	<b>229,306</b>	<b>254,243</b>	<b>449,800</b>	<b>360,045</b>	<b>411,010</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	323	708	518	850	429	850
2321 Travel & Training	1,549	1,782	3,203	2,500	2,500	4,500
2369 Meetings	18	(31)	-	300	13	300
2411 Office Expenses & Supplies	-	-	83	-	-	-
2431 Uniforms & Clothing	800	1,145	1,069	1,600	1,600	1,400
2513 Equipment Supplies & Maintenance	1,019	1,154	2,997	2,500	3,032	1,500
2523 Blue Stakes Supplies	-	-	-	6,550	6,550	6,550
2531 Mileage Reimbursement	-	-	-	-	-	-
4320 Engineering Services	-	2,229	6,500	-	-	-
4531 Professional/Technical Services	8,742	25,164	36,231	-	-	15,000
5002 Misc. Services & Supplies	-	-	-	-	-	-
<b>Total:</b>	<b>12,451</b>	<b>32,150</b>	<b>50,600</b>	<b>14,300</b>	<b>14,124</b>	<b>30,100</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment	-	-	-	-	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund	9,761	19,270	24,359	36,731	36,731	23,639
Other Fund Transfer	-	-	-	-	-	-

# Executive



*Ifo Pili, the City Administrator*

## Mission

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

## Department Description

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

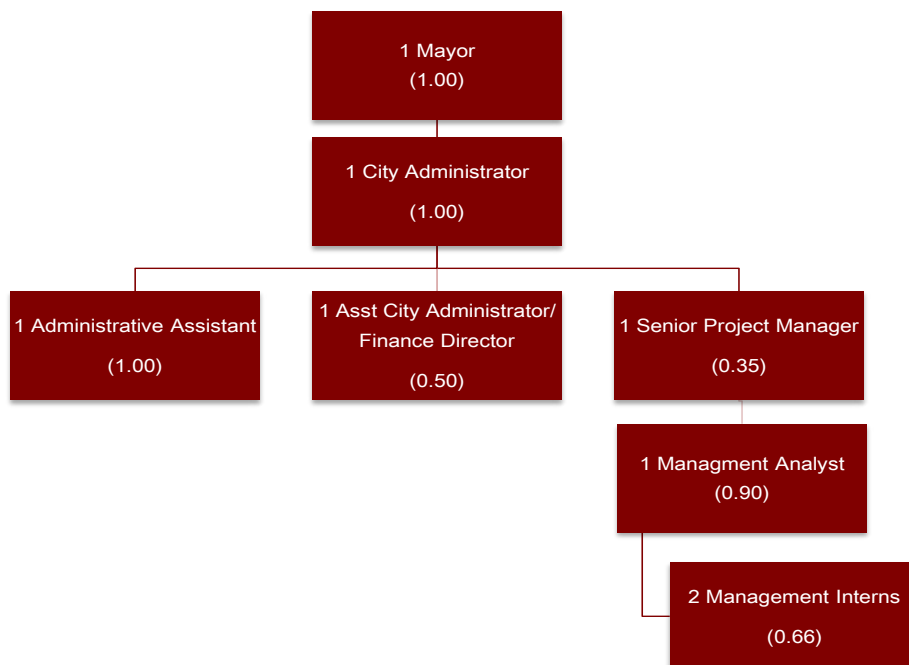
The **Mayor's** role as chief executive officer consists of administering the budget, facilitating City Council meetings, external affair representation, and making appointments for council advisory boards and commissions. Additionally, the **Mayor** executes bonds, notes, contracts, and written obligations for the City. The **City Administrator's** roles include overseeing day-to-day operations and executing policies and objectives of City Council.

## Executive Department Performance Measurements

		2015	2016	2016	2017
		Actual	Proposed	Actual	Proposed
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Increase citizen satisfaction by increasing quality of life for all Eagle Mountain citizens				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	3.7	3.8
1.2	Eagle Mountain has become a better place to live in the past five years	n/a	n/a	3.7	3.8
1.3	Effectiveness in making positive changes within the community	n/a	n/a	3.6	3.7
1.4	Eagle Mountain City administration has done a good job managing City affairs	n/a	n/a	3.7	3.8



## Executive Department Organization

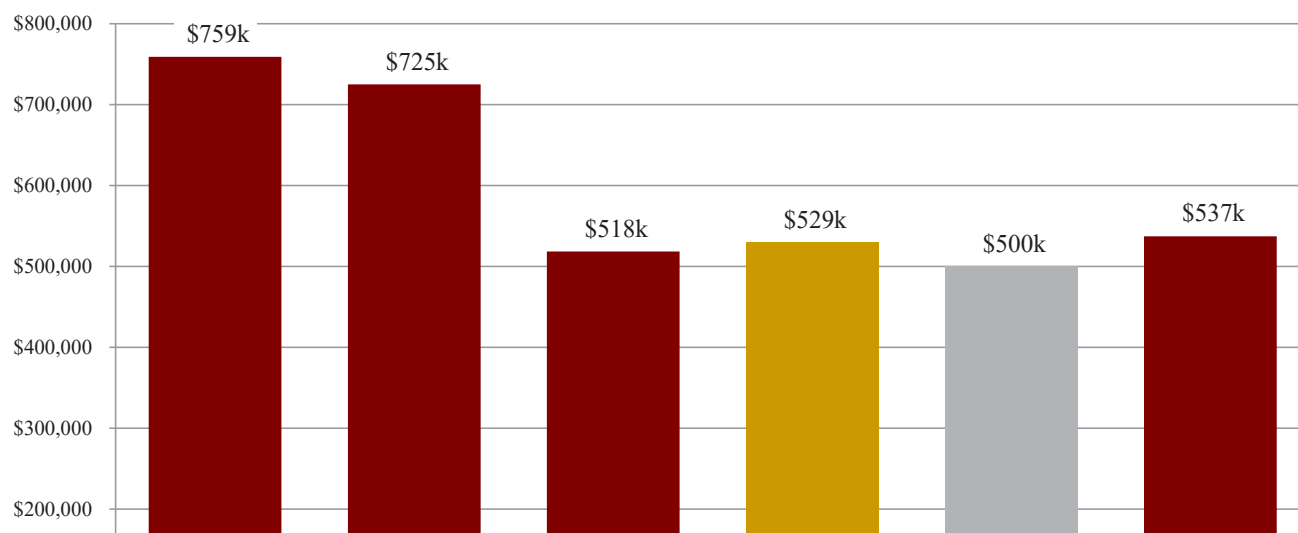


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Executive Department Personnel Changes

FTEs for FY 2017 increased 0.40 (5.01 in FY 2016 to 5.41 in FY 2017).

## Executive Department Expenditure Trends



# Executive

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 2%.***

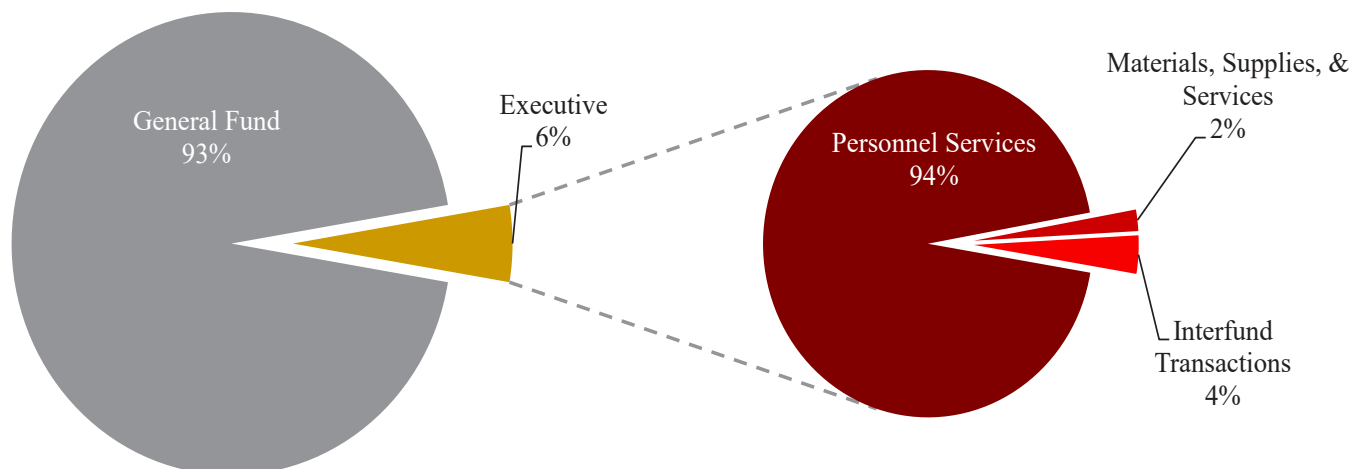
**Personnel Services** - Health insurance significantly increased from the last fiscal year, while full-time salaries and retirement slightly increased. This resulted in an increase in personnel services (\$11,749).

**Interfund Transactions** - Interfund transactions decreased between fiscal years (\$5,772).

**Materials, Supplies & Services** - An increase in travel and training expenses resulted in an increase in materials, supplies, and services expenditures (\$2,150).

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

## Department Expenditures Compared to General Fund Expenditures







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

EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	731,252	675,850	483,349	495,483	466,690	507,233
Materials, Supplies & Services	12,420	10,504	8,536	8,550	7,980	10,700
Capital Outlay						-
Interfund Transactions	15,303	38,537	26,399	24,871	24,871	19,099
<b>Expenditure Total:</b>	<b>758,976</b>	<b>724,891</b>	<b>518,285</b>	<b>528,904</b>	<b>499,541</b>	<b>537,032</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	758,976	724,891	518,285	528,904	499,541	537,032
<b>Revenue Total:</b>	<b>758,976</b>	<b>724,891</b>	<b>518,285</b>	<b>528,904</b>	<b>499,541</b>	<b>537,032</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	5	4.35	2.35	2.35	2.35	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
<b>FTE Total:</b>	<b>7.66</b>	<b>7.01</b>	<b>5.01</b>	<b>5.01</b>	<b>5.01</b>	<b>5.41</b>

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

<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT	507,218	456,386	318,454	333,078	321,779	335,885
1111 Annual Leave Payout						
1112 Salaries - PT	16,739	18,711	15,017	17,846	14,141	17,846
1211 Overtime	1,588	1,743	472	5,000	620	2,000
1212 Wellness Benefit			100			
1242 Car Allowance	6,125	6,000	6,054	6,000	5,572	6,000
1300 Employee Benefits	40,442	32,652	17,367	17,297	17,574	17,725
1311 Bonus						
1511 FICA	5,339	4,587	3,950	1,106	3,947	1,106
1512 Medicare	7,571	6,848	5,084	5,088	5,095	5,129
1521 Retirement	53,880	56,951	47,092	51,527	47,357	52,802
1531 State Insurance Fund						
1541 Health Insurance	84,510	83,113	63,120	52,330	45,617	61,947
1545 Dental Insurance	5,276	6,427	4,813	3,812	3,657	4,268
1548 Vision Insurance	1,173	1,158	838	714	612	799
1561 Long Term Disability	1,390	1,275	990	1,683	719	1,725
<b>Total:</b>	<b>731,252</b>	<b>675,850</b>	<b>483,349</b>	<b>495,483</b>	<b>466,690</b>	<b>507,233</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	2,294	2,526	4,510	2,500	2,500	2,500
2211 Public Notices						
2321 Travel & Training	7,165	7,009	3,621	5,050	5,050	7,700
2369 Meetings	2,612	569	344	1,000	30	500
2411 Office Expenses & Supplies			61			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services	350					
5002 Misc. Services & Supplies					400	
5003 Special Projects		400				
<b>Total:</b>	<b>12,420</b>	<b>10,504</b>	<b>8,536</b>	<b>8,550</b>	<b>7,980</b>	<b>10,700</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund	15,303	38,537	26,399	24,871	24,871	19,099
Other Fund Transfer						
<b>Total:</b>	<b>15,303</b>	<b>38,537</b>	<b>26,399</b>	<b>24,871</b>	<b>24,871</b>	<b>19,099</b>

# Facilities

## Mission

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



## Department Description

Direct and execute the installation, repair and upkeep of City property and facilities, including buildings, machines and mechanical systems. Participate in the preparation and administration of the facilities maintenance budget, specifically establishing budget recommendations, monitoring and controlling expenditures, preparing cost estimates and submitting justifications for sustainability, preventative maintenance, and repairs.

## Accomplishments:

- Landscape lighting was converted to energy efficient LED, which delivers sustainable energy conservation in addition to enhanced visibility
- Replaced damaged and potentially dangerous flagpoles and converted the aesthetic lighting to LED for energy savings
- Custodial requirements were defined and additional resourcing was committed to support demands

## Goals:

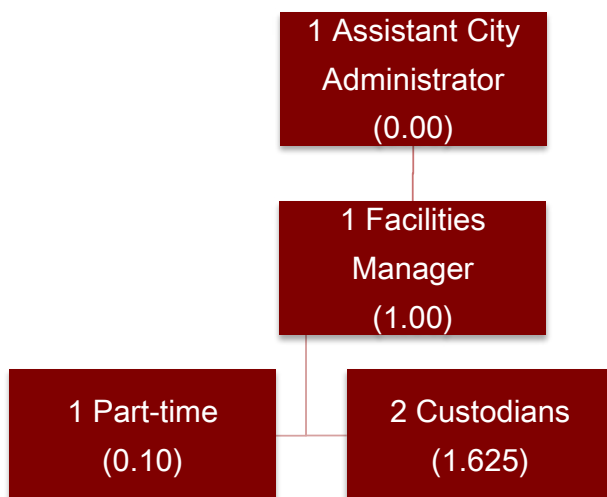
- Identify and implement opportunities to enhance safety, efficiency and cost control in facilities maintenance
- Install energy efficient light fixtures for City Hall to enable sustainable savings and energy conservation
- Upgrade the City Hall HVAC system to eliminate systemic issues that currently result in excessive repairs, cost overruns and personnel complaints

## Facilities Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	n/a	3
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Provide timely and effective solutions for facility issues				
2.1	Continue gaining knowledge and skills regarding facility maintenance and upkeep	n/a	Y	Y	Y
2.2	Keep up to date on best techniques and technology options	n/a	Y	Y	Y
<b>City Objective</b>	<b>Promote Economic Development</b>				
<b>Department Objective</b>	Seek and engage local vendors to support citizen-owned business while providing improved cost control				
3.1	Make contact with local vendors and businesses on a regular basis	n/a	Y	Y	Y



## Facilities Department Organization



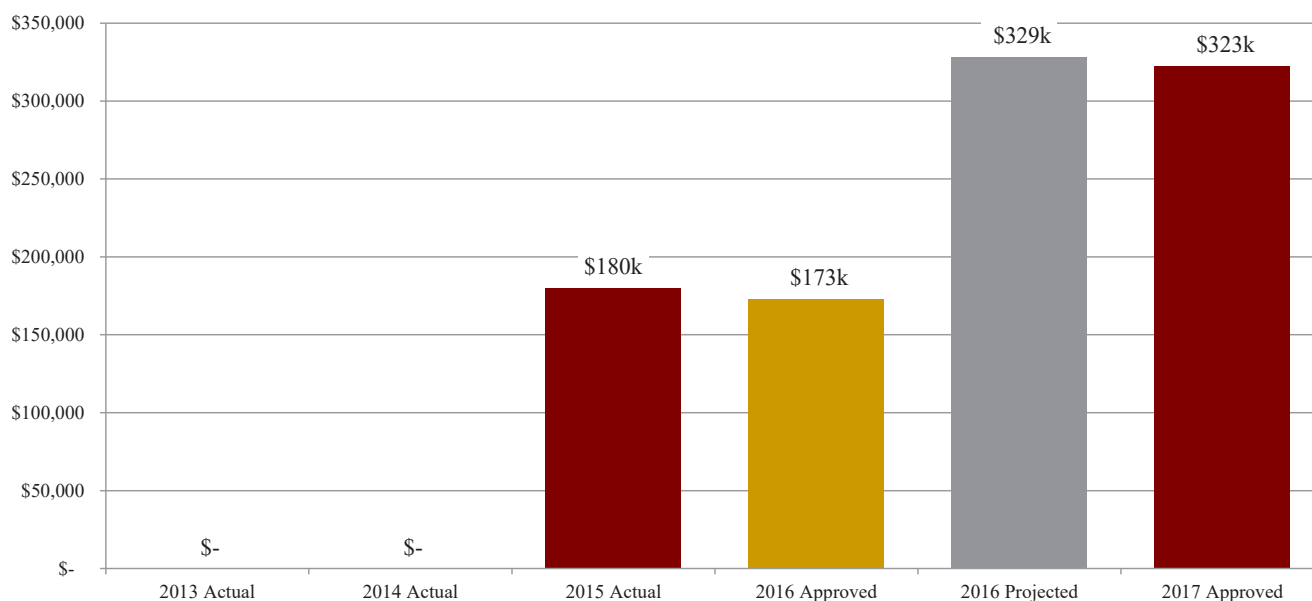
\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Facilities Department Personnel Changes

FTEs for FY 2017 increased 1.10 (1.63 in FY 2016 to 2.73 in FY 2017).

Facilities

## Facilities Department Expenditure Trends



# Facilities

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 46%.***

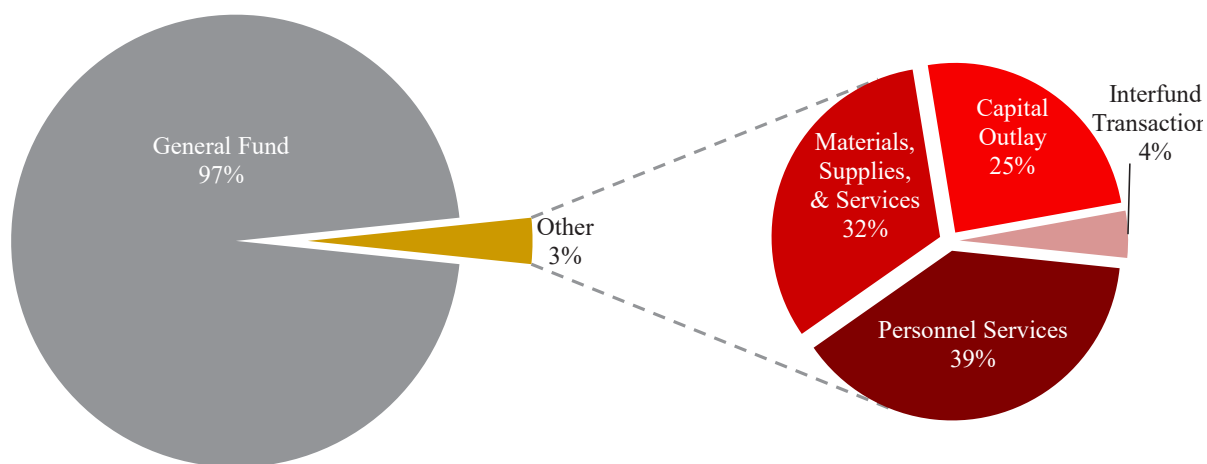
**Personnel Services** - Increased costs for employee benefits, Medicare, retirement, and health insurance increased personnel services (\$36,955).

**Interfund Transactions** - A transfer to the Fleet Fund increased interfund transactions costs (\$14,410).

**Materials, Supplies & Services** - Increased costs for maintenance, utilities, and professional/technical services increased materials, supplies, and services (\$18,500).

**Capital Outlay** - Increased building and building improvement costs increased capital outlay costs (\$80,000).

## Department Expenditures Compared to General Fund Expenditures





<b>Fund 10 - General</b>						
<b>Department 41950 - Non-Departmental - Facilities</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services			99,863	87,896	101,688	124,850
Materials, Supplies & Services			80,455	85,000	226,910	103,500
Capital Outlay						80,000
Interfund Transactions						14,410
<b>Expenditure Total:</b>	<b>-</b>	<b>-</b>	<b>180,318</b>	<b>172,896</b>	<b>328,598</b>	<b>322,761</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes & Revenues				172,896	328,598	322,761
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,896</b>	<b>328,598</b>	<b>322,761</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time			1.00	1.63	2.10	2.10
Part-time/Seasonal					0.63	0.63
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>1.63</b>	<b>2.73</b>	<b>2.73</b>

<b>Fund 10 - General</b>						
<b>Department 41950 - Non-Departmental - Facilities</b>						
<b>Personnel Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries - FT			41,071	41,884	42,482	40,706
1112 Salaries - PT			1,371	17,407	10,728	16,068
1115 Unemployment						
1211 Overtime			28		76	
1300 Employee Benefits			2,548	2,597	2,338	6,993
1511 FICA			85	282	666	260
1512 Medicare			614	765	770	1,781
1521 Retirement			7,378	7,736	6,895	20,834
1531 State Insurance Fund			28,986		22,856	
1541 Health Insurance			16,154	15,621	13,448	34,690
1545 Dental Insurance			1,248	1,138	1,102	2,390
1548 Vision Insurance			213	213	183	448
1551 HSA Admin Fees						
1561 Long Term Disability			167	253	144	681
Employee Assistance Plan						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>99,863</b>	<b>87,896</b>	<b>101,688</b>	<b>124,850</b>
<b>Materials, Supplies, Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2513 Equipment Supplies & Maintenance			53		3,945	5,000
2610 Buildings & Ground Maintenance			31,957	25,000	20,413	25,000
2612 Janitorial Services			12,926	20,000	3,109	15,000
2613 Contract Services (Janitorial)			9,325			
3111 Utilities			25,528	35,000	41,227	45,000
4531 Professional/Technical Services			666	5,000	651	13,500
6211 Insurance & Surety Bonds					157,565	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>80,455</b>	<b>85,000</b>	<b>226,910</b>	<b>103,500</b>
<b>Capital Outlay</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7211 Building & Bldg. Improvements						80,000
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>
<b>Interfund Transactions</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Transfer to Fleet Fund						14,410
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,410</b>

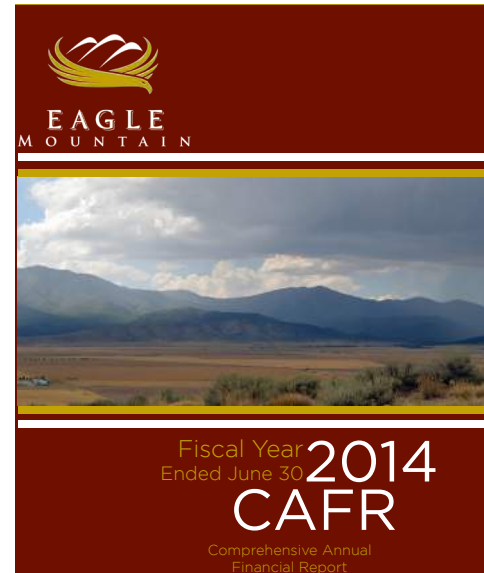
# Finance

## Mission

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

## Department Description

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



*The Finance Department prepares the Annual Financial Audit Report*

## Accomplishments:

- Awarded GFOA CAFR award for 9th consecutive yr.
- Awarded Distinguished Budget Award for the 9th yr.
- Awarded first GFOA PAFR award

## Goals:

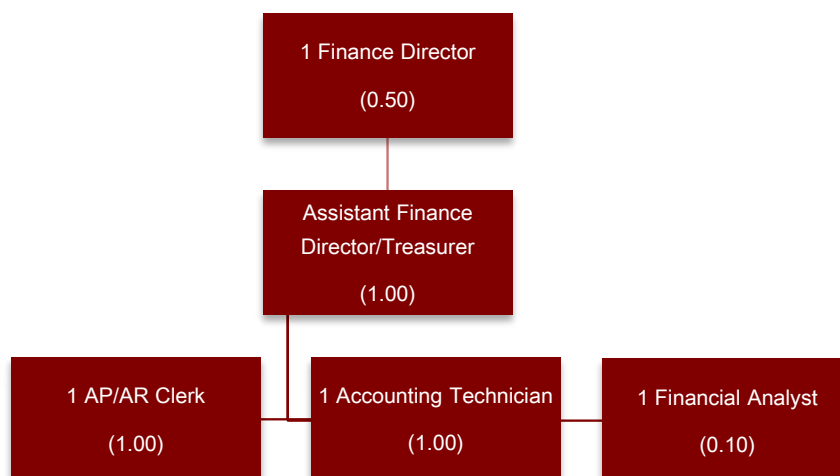
- Develop a 5 year financial plan
- Develop CAFR
- Receive Distinguished Budget Award for 2017

## Finance Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
Department Objective	Create a budget each year to explain the City's financial decisions for the upcoming fiscal year				
1.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	Y
1.2	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	3.4	3.5
<b>City Objective</b>	<b>Provide Greater Transparency and Accountability for City Funds</b>				
Department Objective	Create a City Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR) each year				
2.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	Y
2.2	Receive the GFOA's CAFR Award	Y	Y	Y	Y
2.3	Receive the GFOA's PAFR Award	N	Y	Y	Y



## Finance Department Organization

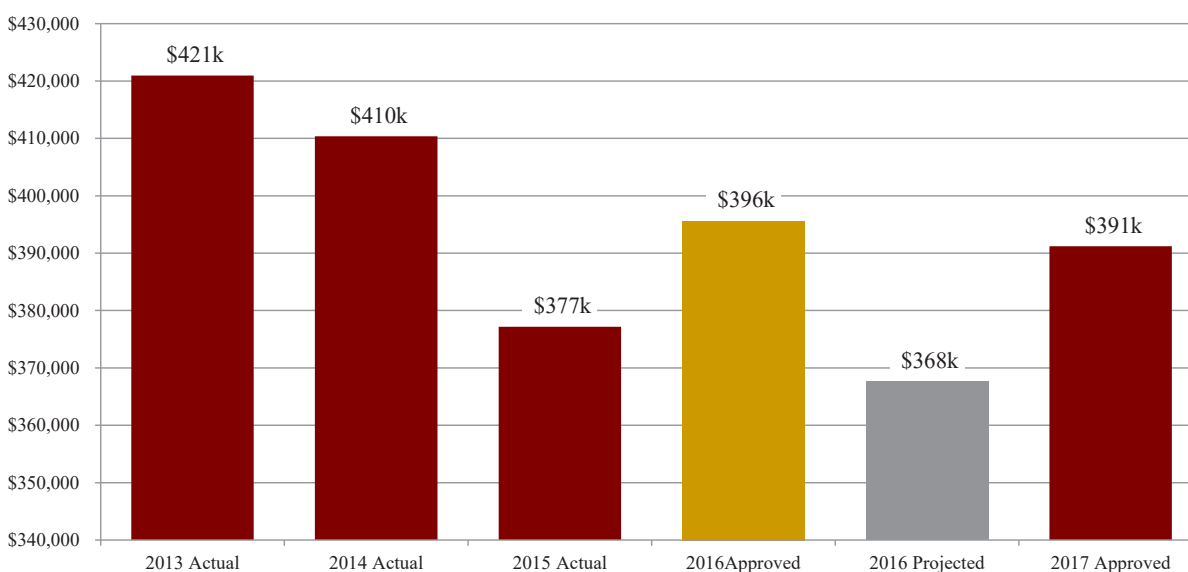


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Finance Department Personnel Changes

FTEs for FY 2017 decreased 0.40 (4.00 in FY 2016 to 3.60 in FY 2017).

## Finance Department Expenditure Trends





# Finance

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

*The total budget **DECREASED** by 1%.*

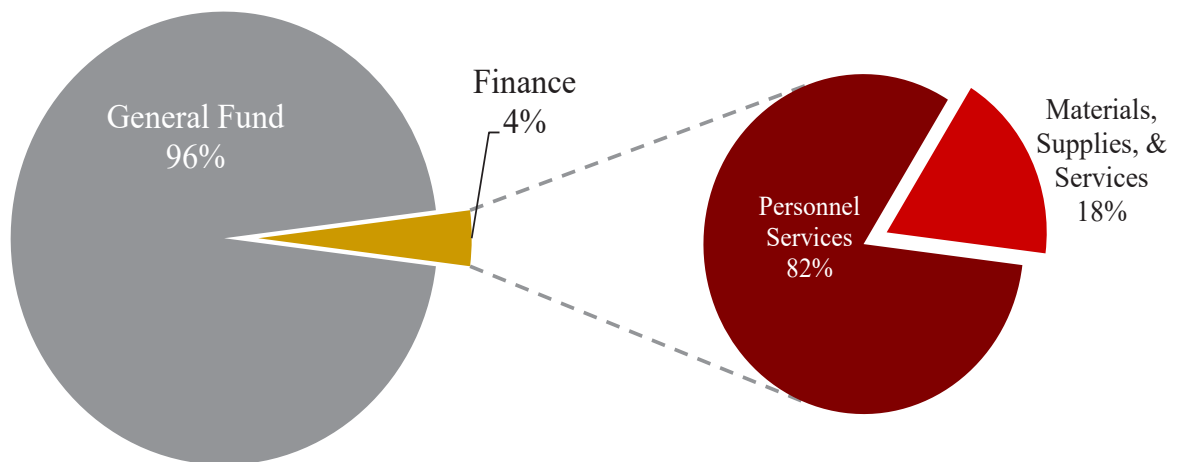
**Personnel Services** - Retirement and health insurance decreases caused the personnel services decrease (\$1,707).

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

**Materials, Supplies & Services** - Auditing and accounting supplies and travel and training decreases caused materials, supplies, & services to decrease.

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41410 - Finance Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	241,010	330,563	303,368	321,951	297,650	320,244
Materials, Supplies & Services	179,926	79,815	73,807	73,650	69,974	70,950
Capital Outlay						-
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>420,936</b>	<b>410,378</b>	<b>377,175</b>	<b>395,601</b>	<b>367,624</b>	<b>391,194</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	420,936	410,378	377,175	395,601	367,624	391,194
<b>Revenue Total:</b>	<b>420,936</b>	<b>410,378</b>	<b>377,175</b>	<b>395,601</b>	<b>367,624</b>	<b>391,194</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	3.00	3.00	3.00	2.60	2.60
Part-time/Seasonal						
<b>FTE Total:</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>3.60</b>	<b>3.60</b>

Fund 10 - General Department 41410 - Finance Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries	158,829	214,919	190,159	200,486	191,034	206,757
1211 Overtime			362			
1212 Wellness Benefit			100			
1300 Employee Benefits	10,025	12,706	12,050	12,430	12,578	11,286
1311 Bonus						
1511 FICA						
1512 Medicare	2,204	2,900	2,675	2,907	2,662	2,998
1521 Retirement	24,915	37,160	33,769	37,030	33,571	33,623
1531 State Insurance Fund						
1541 Health Insurance	41,154	56,534	57,895	62,484	51,979	59,469
1545 Dental Insurance	2,769	4,700	4,783	4,552	4,408	4,097
1548 Vision Insurance	621	854	817	852	731	767
1561 Long Term Disability	493	790	759	1,210	687	1,248
<b>Total:</b>	<b>241,010</b>	<b>330,563</b>	<b>303,368</b>	<b>321,951</b>	<b>297,650</b>	<b>320,244</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	870	935	875	600	501	600
2321 Travel & Training	972	3,839	5,414	3,750	1,950	3,500
2369 Meetings	144	124	274	250	254	300
2411 Office Expenses & Supplies	(274)				24	
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep			905	1,050	1,050	1,050
4140 Banking Fees	138,052	29,729	26,310	25,000	22,790	25,000
4151 Auditing & Accounting	40,162	37,593	39,456	40,000	35,805	37,500
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees		539	758	3,000	7,600	3,000
4531 Professional/Technical Services						
5002 Misc. Services & Supplies						
5862 General Fund Pass-Through		7,057	(185)			
<b>Total:</b>	<b>179,926</b>	<b>79,815</b>	<b>73,807</b>	<b>73,650</b>	<b>69,974</b>	<b>70,950</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Human Resources

## Mission

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

## Department Description

The Human Resources department focuses on three critical functional areas that contribute to the City's current business strategies. Namely, 1) staffing, employment, and recruitment; 2) training and development; and 3) employee benefits management, employee communication plans/strategies, policy development and/or implementation, and strategic business planning

## Accomplishments:

- Began using a new time tracking system, Timeforce
- Created and distributed I.D. card to City Employees
- Completed a successful Utah Retirement Systems Audit

## Goals:

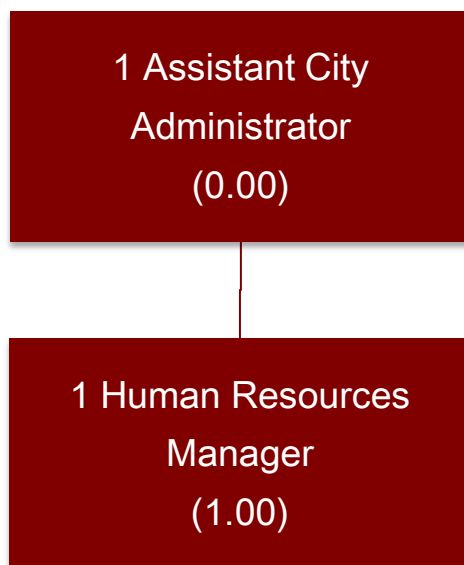
- Update and implement performance evaluations
- Create new employee brochures

## Human Resources Performance Measurements

		2015	2016	2016	2017
		Actual	Proposed	Actual	Proposed
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Encourage a healthy and supportive environment for City employees				
1.1	Develop and continue to support the wellness committee	n/a	Y	Y	Y
1.2	Increase the number of supervisory meeting held each year	n/a	Y	Y	Y
<b>City Objective</b>	<b>Prioritize Safety Measures for City Employees</b>				
<b>Department Objective</b>	Promote a safe environment for all City employees				
2.1	Hold monthly employee meetings that discuss employee safety once a month	n/a	Y	Y	Y
2.2	Become more involved with the safety committee by attending meetings	n/a	Y	Y	Y



## HR Department Organization

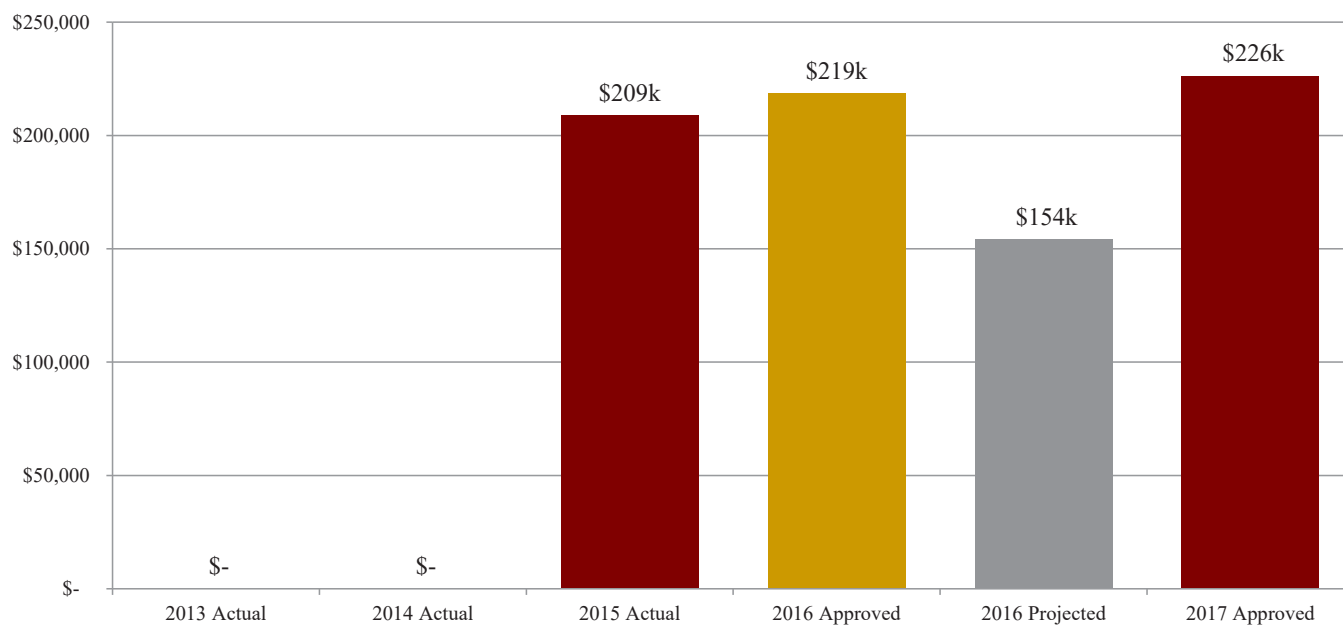


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## HR Department Department Personnel Changes

There were no changes to personnel.

## HR Department Expenditure Trends



# Human Resources

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

*The total budget **INCREASED** by 3%*

**Personnel Services** - Full-time salaries and benefits increased, increasing personnel services (\$5,541).

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

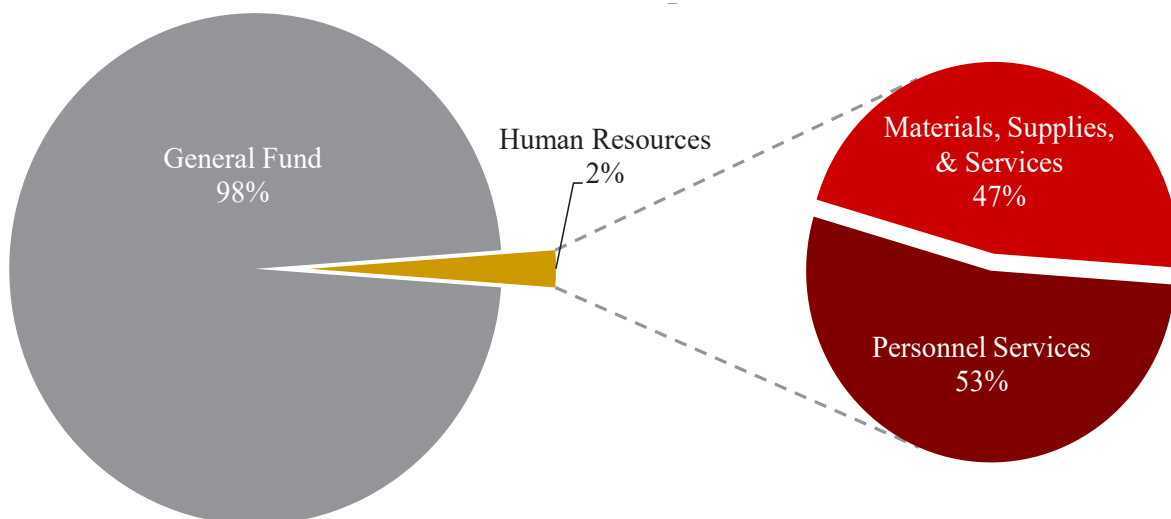
**Materials, Supplies & Services** - Due to increased professional and technical services costs, materials, supplies, and services expenditures have increased (\$2,160).

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

---

## Department Expenditures Compared to General Fund Expenditures

---





Fund 10 - General Department 41980 - Non-Departmental - Human Resources Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			97,969	115,277	96,554	120,818
Materials, Supplies & Services			110,874	103,315	57,655	105,475
Capital Outlay						-
Interfund Transactions						-
<b>Expenditure Total:</b>	-	-	208,843	218,592	154,209	226,293
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues				218,592	154,209	226,293
<b>Revenue Total:</b>	-	-	-	218,592	154,209	226,293
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time			1.00	1.00	1.00	1.00
Part-time/Seasonal						
<b>FTE Total:</b>	-	-	1.00	1.00	1.00	1.00

Fund 10 - General Department 41980 - Non-Departmental - Human Resources Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT			62,966	65,343	63,307	69,007
1112 Salaries - PT						-
1115 Unemployment				5,000		5,000
1211 Overtime			659		1,620	
1300 Employee Benefits			3,945	4,051	3,726	4,278
1511 FICA						-
1512 Medicare			903	947	928	1,001
1521 Retirement			11,751	12,069	11,944	12,746
1531 State Insurance Fund (Worker's Comp)			(3)	9,000		9,000
1541 Health Insurance			16,132	15,621	13,611	16,519
1545 Dental Insurance			1,248	1,138	1,102	1,138
1548 Vision Insurance			213	213	183	213
1551 HSA Admin Fees				1,500		1,500
1561 Long Term Disability			155	394	133	416
Employee Assistance Plan						
<b>Total:</b>	-	-	97,969	115,277	96,554	120,818
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships			23,966	25,000	17,623	24,000
2320 Allocated Credit Cards						
2321 Travel & Training				2,250	2,250	2,250
2369 Meetings						
2371 Educational Assistance			6,356	9,000	5,143	9,000
2378 Safety Awards				1,000	350	600
2379 Employee Activities			5,927	10,000	4,561	10,000
2411 Office Expenses & Supplies			19,525	23,000	16,490	23,000
2421 Postage			1,077			
2431 Uniforms & Clothing (Office Employees)			2,502	3,500	3,439	3,500
2461 Computer Software & Maint			1,565	1,565	1,625	1,625
4531 Professional & Technical Services			4,279	3,000	6,174	6,500
6211 Insurance and Surety Bonds			45,678	25,000		25,000
<b>Total:</b>	-	-	110,874	103,315	57,655	105,475
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
<b>Total:</b>	-	-	-	-	-	-
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	-	-	-	-	-	-

# Information Technology

## Mission

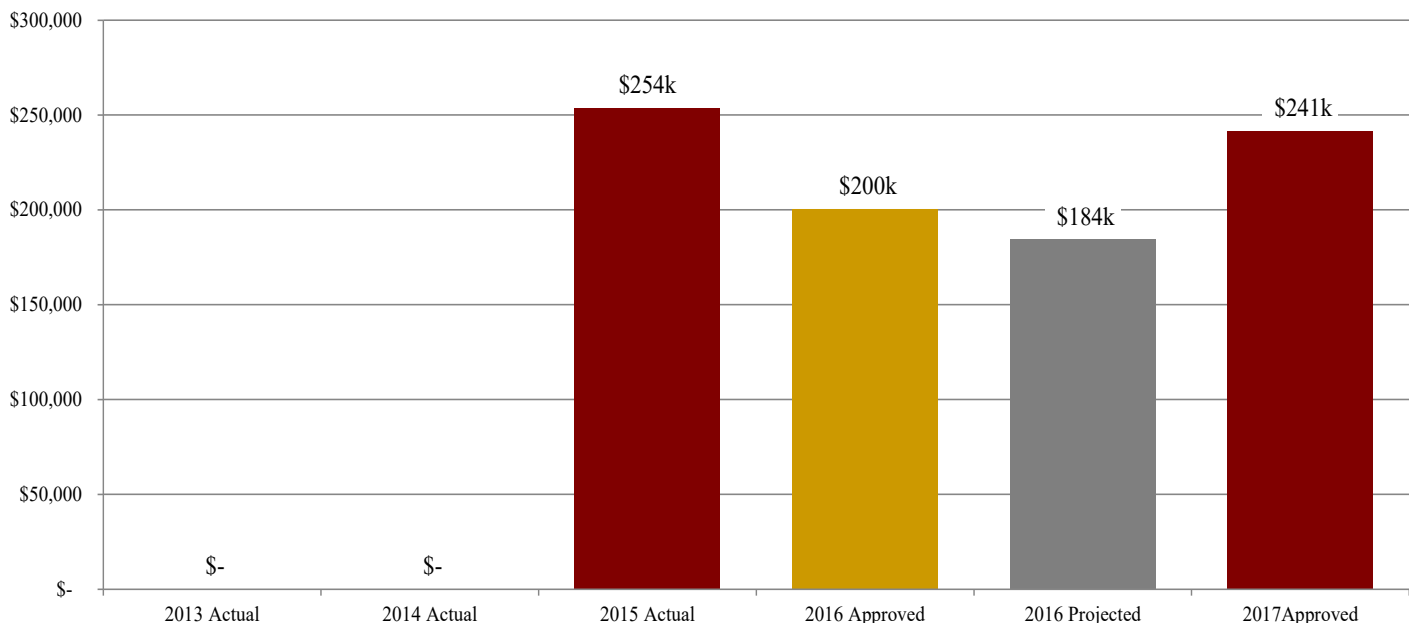
*To provide the highest quality technology based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.*



## Department Description

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

## IT Department Expenditure Trends







## Summary of Budget Changes FY 2017 Approved Compared to 2016 Approved

***The total budget INCREASED by 24%.***

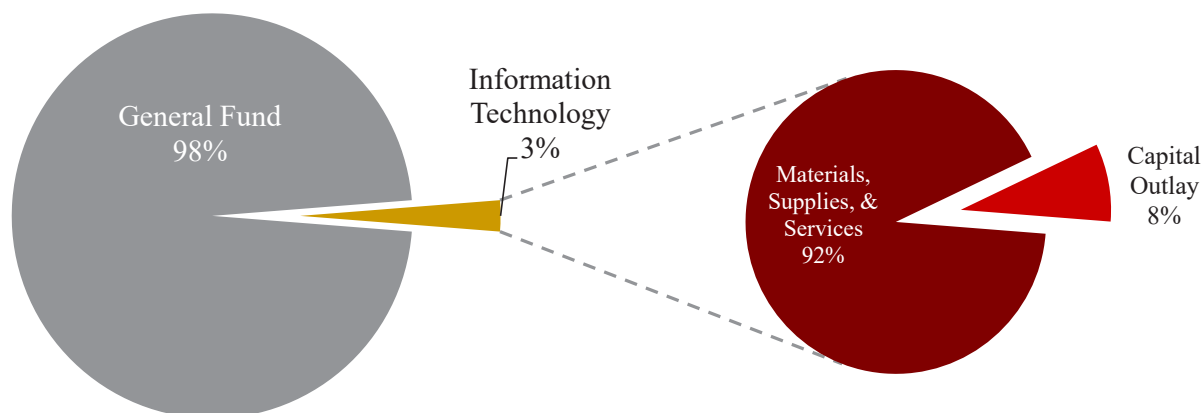
**Personnel Services** - There are no personnel services expenditures for this department.

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

**Materials, Supplies & Services** - Due to increased software and maintenance costs, materials, supplies, and service expenditures have increased (\$28,200).

**Capital Outlay** - The need for computer equipment for building inspectors and planners, and a copier for City Hall, caused an increase in capital outlay expenditures (\$12,800).

## Department Expenditures Compared to General Fund Expenditures



# Information Technology

## Fund 10 - General

### Department 41955 - Non-Departmental - IT Summary

EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services						-
Materials, Supplies & Services			167,629	193,100	177,042	221,300
Capital Outlay			85,922	7,200	7,200	20,000
Interfund Transactions						-
<b>Expenditure Total:</b>	-	-	253,551	200,300	184,242	241,300
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues			253,551	200,300	184,242	241,300
<b>Revenue Total:</b>	-	-	253,551	200,300	184,242	241,300
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	-	-	-	-	-	-

## Fund 10 - General

### Department 41955 - Non-Departmental - IT Detail

<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT						
1112 Salaries - PT						
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1512 Medicare						
1521 Retirement						
1531 State Insurance Fund						
1541 Health Insurance						
1545 Dental Insurance						
1548 Vision Insurance						
1551 HSA Admin Fees						
1561 Long Term Disability						
Employee Assistance Plan						
<b>Total:</b>	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships						
2320 Allocated Credit Cards						
2369 Meetings						
2513 Equipment, Supplies & Maintenance						
3311 Telephone			47,472	45,000	34,466	42,000
3313 Cell Phones/Pagers			23,041	25,000	16,260	30,000
3315 DSL Service						
4221 Website Maintenance			5,700	6,000	5,985	6,000
4261 Computer Software & Maintenance			91,303	112,100	115,000	138,300
4531 Professional/Technical Services			112	5,000	5,331	5,000
<b>Total:</b>	-	-	167,629	193,100	177,042	221,300
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7412 Computer Equipment			85,922	7,200	7,200	20,000
<b>Total:</b>	-	-	85,922	7,200	7,200	20,000
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	-	-	-	-	-	-



[ This page intentionally left blank ]

# Legislative



## Mission

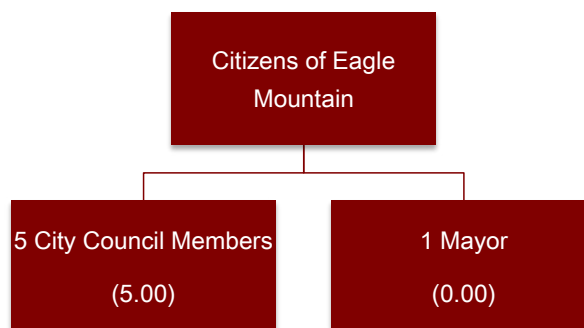
*Represent residents through responsible and careful policymaking, ensuring their safety and well-being.*

## Department Description

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



## Legislative Department Organization

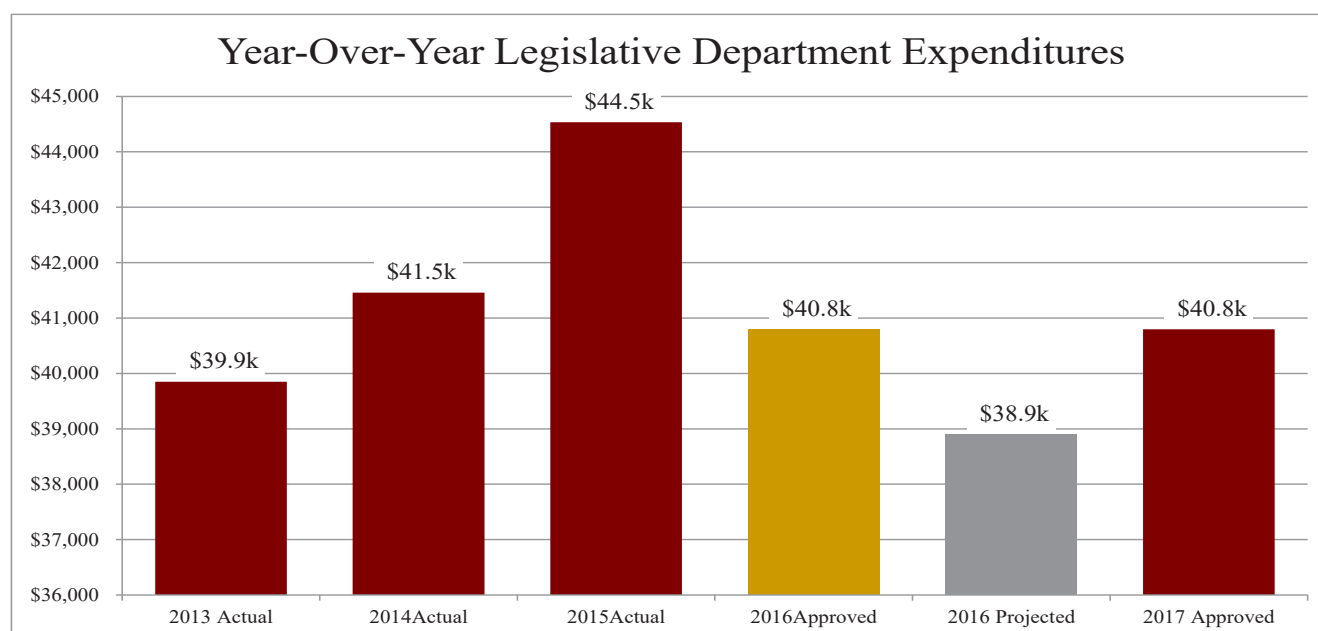


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Legislative Department Personnel Changes

There were no changes to personnel.

## Legislative Department Expenditure Trends



# Legislative

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget DECREASED BY 0%***

**Personnel Services** - There is no difference between personnel services between budget years.

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

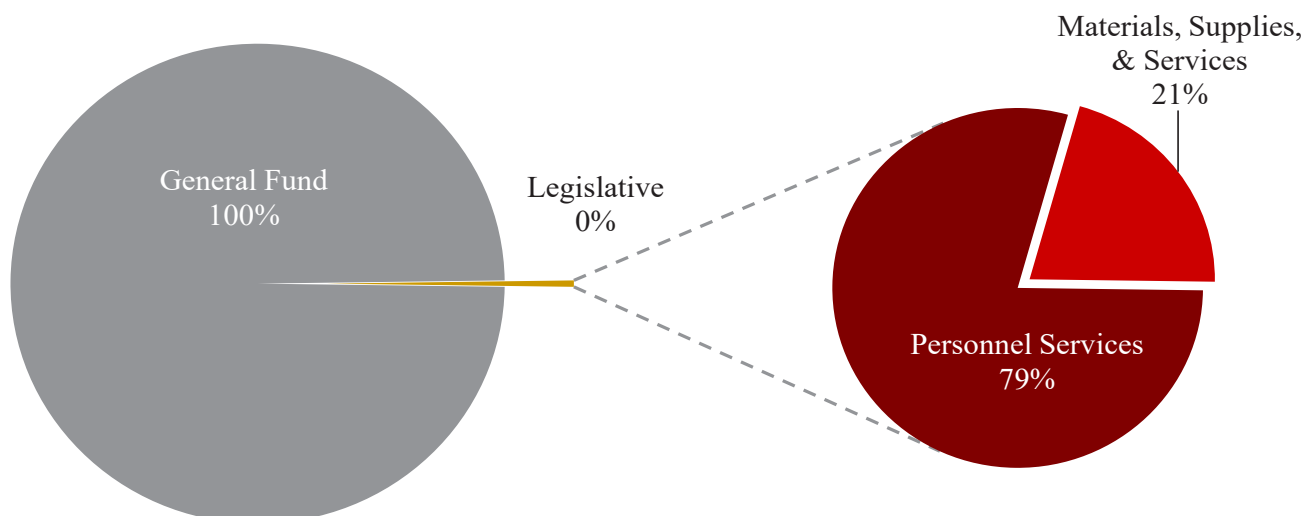
**Materials, Supplies & Services** - There is no difference between materials, supplies, and services between budget years.

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

---

## Department Expenditures Compared to General Fund Expenditures

---





<b>Fund 10 - General</b>						
<b>Department 41100 - Legislative Summary</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	32,295	32,295	32,872	32,295	32,295	32,295
Materials, Supplies & Services	7,556	9,162	11,664	8,500	6,596	8,500
Capital Outlay						-
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>39,851</b>	<b>41,457</b>	<b>44,536</b>	<b>40,795</b>	<b>38,891</b>	<b>40,795</b>
<b>REVENUE</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes & Revenues	39,851	41,457	44,536	40,795	38,891	40,795
<b>Revenue Total:</b>	<b>39,851</b>	<b>41,457</b>	<b>44,536</b>	<b>40,795</b>	<b>38,891</b>	<b>40,795</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b>Fund 10 - General</b>						
<b>Department 41100 - Legislative Detail</b>						
<b>Personnel Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,000	30,536	30,000	30,000	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,860	1,860	1,893	1,850	1,860	1,860
1512 Medicare	435	435	443	435	435	435
1531 State Insurance Fund						
<b>Total:</b>	<b>32,295</b>	<b>32,295</b>	<b>32,872</b>	<b>32,285</b>	<b>32,295</b>	<b>32,295</b>
<b>Materials, Supplies, Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2121 Dues, Subscriptions, Memberships		50		500		500
2321 Travel & Training	2,130	4,505	3,016	4,000	3,600	4,000
2369 Meetings	2,246	2,564	2,369	3,000	1,500	3,000
2411 Office Expenses & Supplies		688		500	830	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services						
4950 Elections						
5002 Misc. Services & Supplies	446	1,015	3,984	500	666	500
5003 Special Projects	2,734	340	2,295			
<b>Total:</b>	<b>7,556</b>	<b>9,162</b>	<b>11,664</b>	<b>8,500</b>	<b>6,596</b>	<b>8,500</b>
<b>Capital Outlay</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Library

## Mission

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

## Department Description

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



*The Library frequently provides engaging activities geared toward promoting literacy*

## Goals:

- Meet and exceed state library certification
- Cross-train staff on library resources
- Increase programming

## Accomplishments:

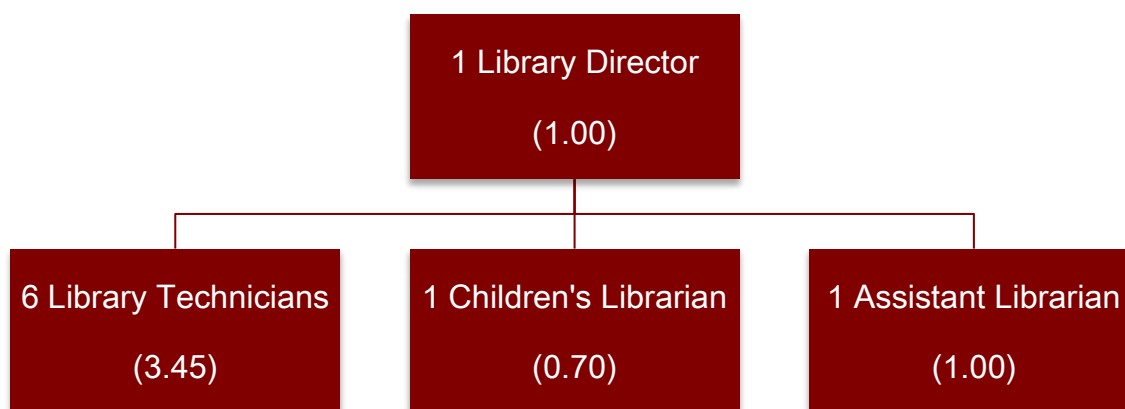
- Received State Certification for 10th year
- Expanded programming through a partnership
- Increased staff training

## Library Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Provide access to literature on many different platforms				
1.1	Increase usage of online rentals (e-books, e-audiobooks, etc.)	10494	14000	14845	16000
1.2	Increase number of online users	825	1000	1500	2000
<b>City Objective</b>	<b>Foster Community Involvement</b>				
<b>Department Objective</b>	Hold Library events that are engaging and inclusive for Eagle Mountain Residents				
2.1	Increase number of events held	221	250	516	550
2.2	Increase number of attendees to events	8443	9000	11474	12000



## Library Organization

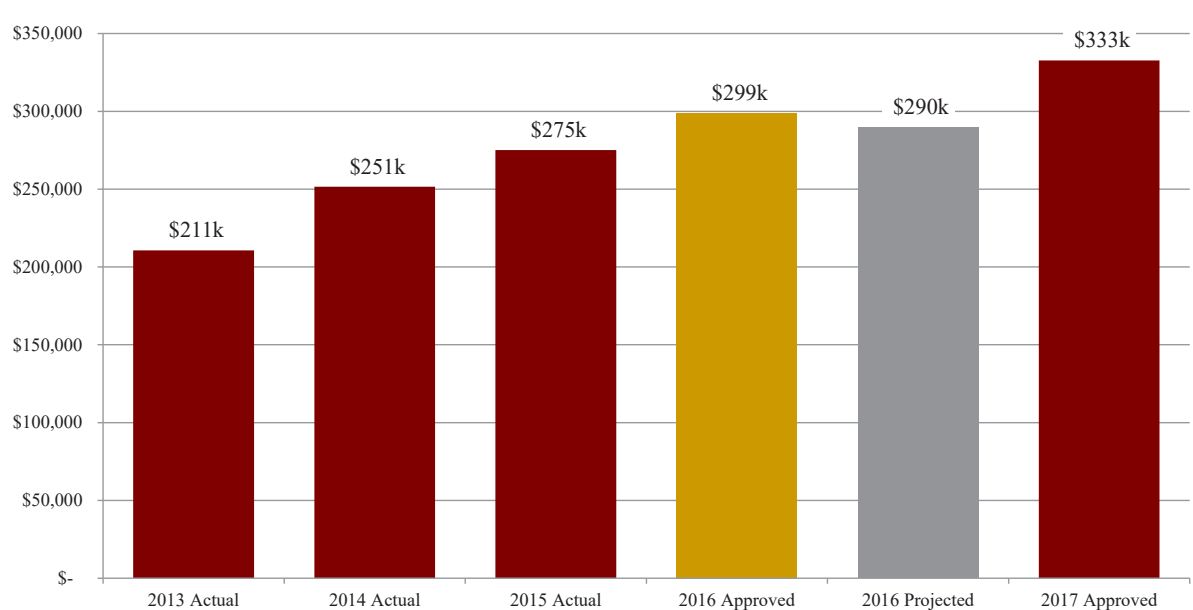


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Library Personnel Changes

FTEs for FY 2017 increased 0.40 (5.75 in FY 2016 to 6.15 in FY 2017).

## Library Expenditure Trends



# Library

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 10%***

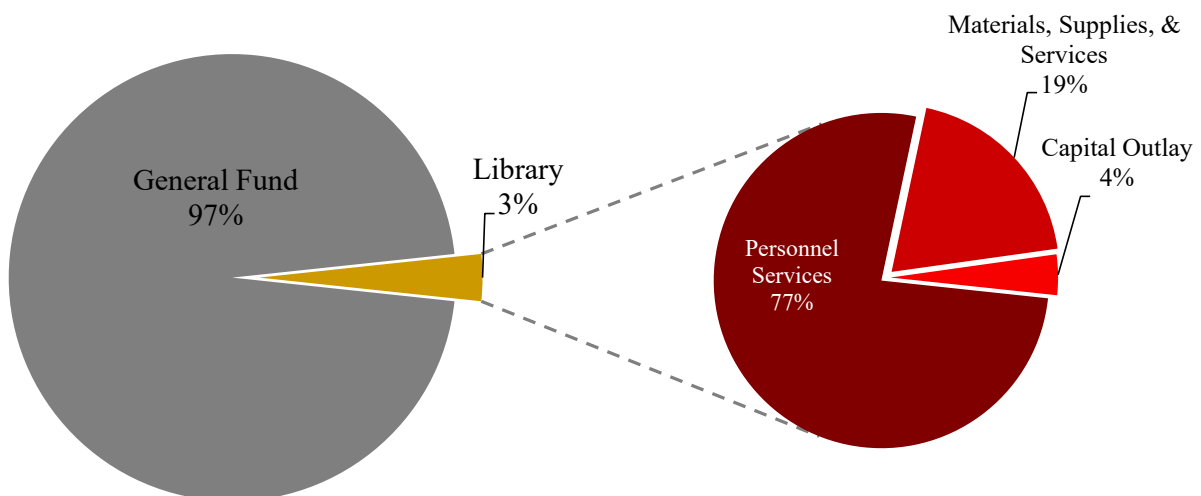
**Personnel Services** - Due to increases in salary and benefit costs, there was an increase in personnel services expenditures (\$24,583).

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

**Materials, Supplies & Services** - Due to a decrease in computer network & data process costs, materials, supplies, and services expenditures have decreased (\$1,905).

**Capital Outlay** - Due to increased costs for equipment and furniture, capital outlay expenditures increased (\$11,000).

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 45800 - Library Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	161,083	192,101	223,629	230,448	216,536	255,031
Materials, Supplies & Services	49,543	59,225	51,260	66,625	71,433	64,720
Capital Outlay		171	286	2,000	1,796	13,000
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>210,626</b>	<b>251,497</b>	<b>275,175</b>	<b>299,073</b>	<b>289,765</b>	<b>332,751</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	210,626	251,497	275,175	299,073	289,765	332,751
<b>Revenue Total:</b>	<b>210,626</b>	<b>251,497</b>	<b>275,175</b>	<b>299,073</b>	<b>289,765</b>	<b>332,751</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time		2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	2.52	3.15	3.15	3.75	3.75	4.15
<b>FTE Total:</b>	<b>2.52</b>	<b>5.15</b>	<b>5.15</b>	<b>5.75</b>	<b>5.75</b>	<b>6.15</b>

Fund 10 - General Department 45800 - Library Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries	20,832.75	84,920	93,290	97,501	94,003	97,501
1112 PT/Temp Seasonal Salaries	91,123	49,699	65,313	67,764	59,359	88,931
1211 Overtime			154.96		172.00	
1212 Wellness Benefit			100.00			
1300 Employee Benefits (401k or 457)	4,483	5,219	5,800	6,045	5,818	6,045
1311 Bonus						
1511 FICA	2,958	2,982	3,893	4,201	3,687	5,514
1512 Medicare	1,534	1,780	2,170	2,396	2,136	2,703
1521 Retirement	10,066	14,555	17,278	18,008	17,330	18,008
1531 State Insurance Fund						
1541 Health Insurance	27,552	29,985	32,455	31,242	31,242	33,038
1545 Dental Insurance	1,879	2,307	2,496	2,276	2,204	2,276
1548 Vision Insurance	414	414	426	426	366	426
1561 Long Term Disability	241	241	254	588	219	588
<b>Total:</b>	<b>161,083</b>	<b>192,101</b>	<b>223,629</b>	<b>230,448</b>	<b>216,536</b>	<b>255,031</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	774	7,138	11,322	13,025	13,025	13,310
2321 Travel & Training	1,245	380	1,039	1,000	1,000	500
2369 Meetings	287	95	145	300	300	300
2411 Office Expenses & Supplies	3,946	2,492	3,020	3,000	3,000	3,000
2421 Postage						
2513 Equipment, Supplies, & Maintenance	23	1,794		2,000	238	2,000
2531 Mileage Reimbursement						
3111 Utilities		600				
4211 Computer Network & Data Process	14,450	14,000	13,184	16,300	16,300	14,110
5002 Misc. Services & Supplies						
5791 Library Materials & Books	18,809	20,738	21,544	30,000	27,484	30,000
5793 Replacement Books		10				
5795 Library Materials From Grants	8,532	11,265	250		10,000	
5856 Library Events	1,476	713	756	1,000	86	1,500
<b>Total:</b>	<b>49,543</b>	<b>59,225</b>	<b>51,260</b>	<b>66,625</b>	<b>71,433</b>	<b>64,720</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						6,000
7412 Computer Equipment			286	2,000	1,796	2,500
7552 Furniture	14,203.00	171				4,500
<b>Total:</b>	<b>14,203</b>	<b>171</b>	<b>286</b>	<b>2,000</b>	<b>1,796</b>	<b>13,000</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Parks

## Mission

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

## Department Description

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



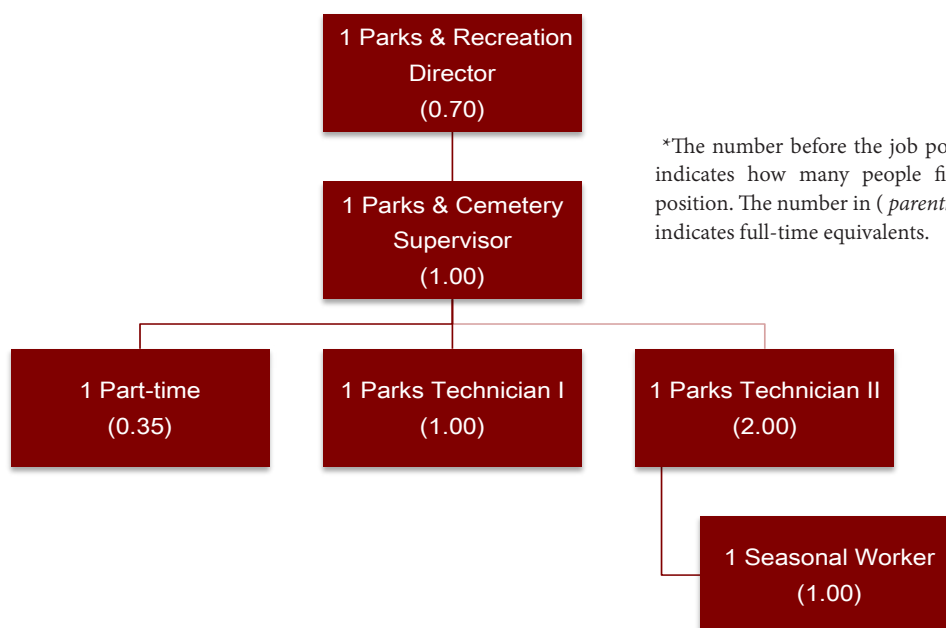
The splash pad at Nolen Park is a popular attraction

## Parks Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	Provide Transparency and Accountability for City Funds				
<b>Department Objective</b>	Maintain and improve parks staying within budgetary constraints				
1.1	Work to get grant funding for park improvements (goal will be set next year)	n/a	Y	Y	Y
1.2	Track park facility rentals (goal will be set next year)	n/a	Y	Y	Y
<b>City Objective</b>	Prioritize Safety Measures for City Employees				
<b>Department Objective</b>	Ensure that all parks employees have a thorough knowledge of safety policies and procedures				
2.1	Hold monthly safety meetings	10	12	10	12
2.2	Track number of serious on-the-job injuries	0	0	0	0
<b>City Objective</b>	Improve Customer Service and Public Image				
<b>Department Objective</b>	Seek to improve Eagle Mountain citizens' perception of the Parks Department				
3.1	Increase City Parks rating in the Citizen Survey	3.43	4	3.3	5



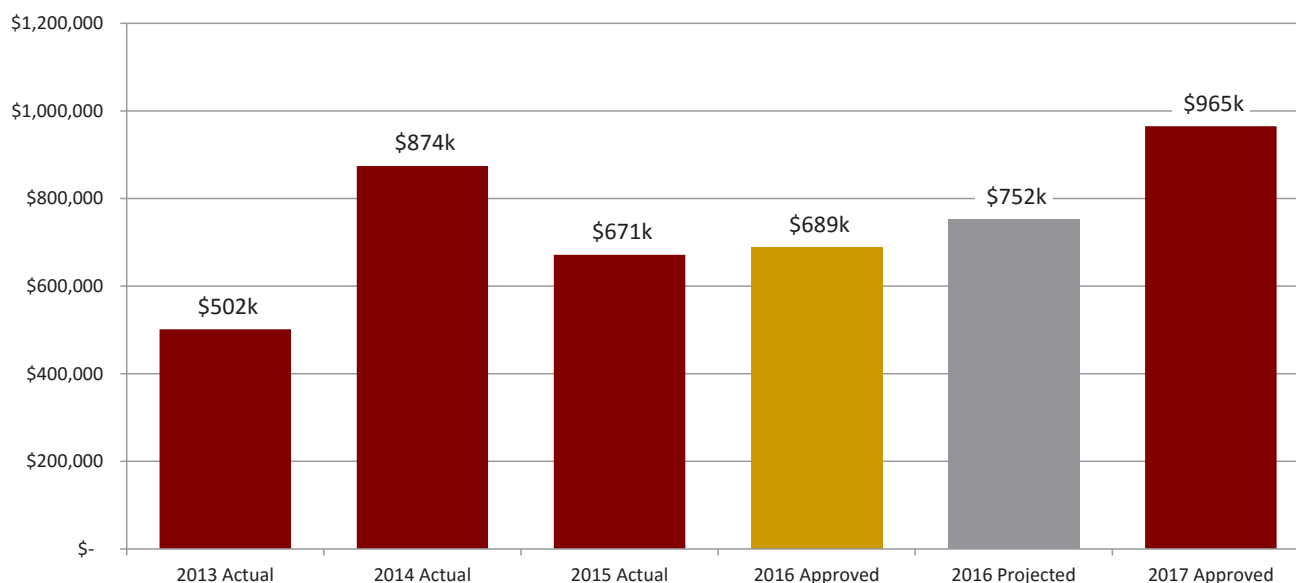
## Parks Department Organization



## Parks Department Personnel Changes

FTEs for FY 2017 increased 1.35 (4.70 in FY 2016 to 6.05 in FY 2017).

## Parks Department Expenditure Trends



# Parks

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED BY 29% .***

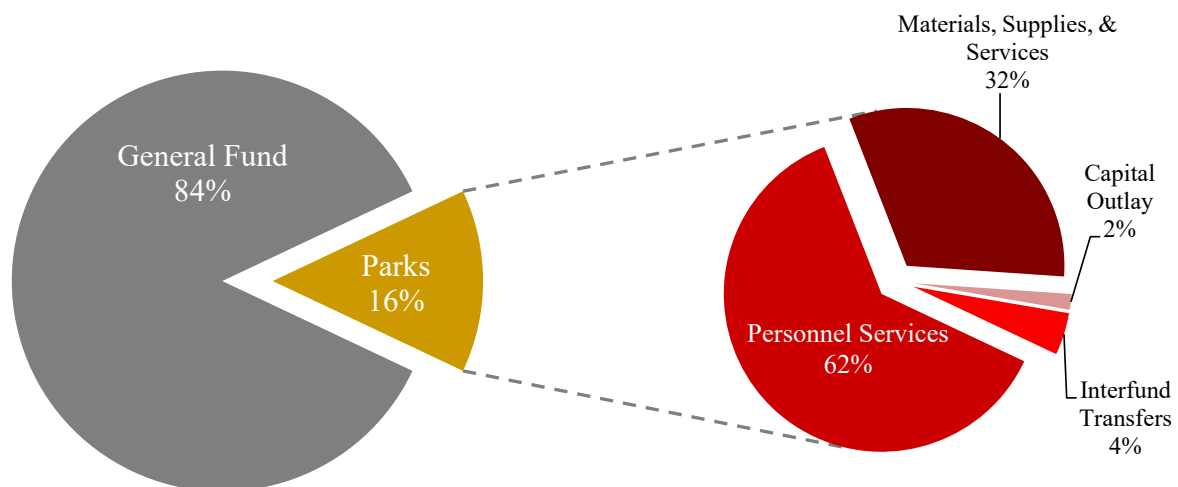
**Personnel Services** - Salaries and benefits increased, causing an increase in personnel services expenditures (\$93,814).

**Interfund Transactions** - Transfers to the fleet fund increased (\$34,925).

**Materials, Supplies & Services** - Trail maintenance dramatically increased, while professional/technical services also increased, resulting in materials, supplies & services to increase (\$122,272).

**Capital Outlay** - Equipment expenses increased, increasing interfund transactions (\$25,000).

## Department Expenditures Compared to General Fund Expenditures







<b>Fund 10 - General</b>						
<b>Department 45100 - Parks Summary</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	212,437	239,616	264,399	281,347	320,737	375,161
Materials, Supplies & Services	263,167	416,865	364,727	375,103	398,493	497,375
Capital Outlay	(1)	35,530	1,984			25,000
Interfund Transactions	25,985	182,151	40,303	32,390	32,390	67,315
<b>Expenditure Total:</b>	<b>501,589</b>	<b>874,163</b>	<b>671,414</b>	<b>688,840</b>	<b>751,620</b>	<b>964,851</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes & Revenues	501,589	874,163	671,414	688,840	751,620	964,851
<b>Revenue Total:</b>	<b>501,589</b>	<b>874,163</b>	<b>671,414</b>	<b>688,840</b>	<b>751,620</b>	<b>964,851</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time	3.50	5.25	4.00	3.70	3.70	4.55
Part-time/Seasonal				1.00	1.00	1.50
<b>FTE Total:</b>	<b>3.50</b>	<b>5.25</b>	<b>4.00</b>	<b>4.70</b>	<b>4.70</b>	<b>6.05</b>

<b>Fund 10 - General</b>						
<b>Department 45100 - Parks Detail</b>						
<b>Personnel Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries	133,295	154,728	154,551	155,837	177,172	186,573
1112 PT/Temp Seasonal Salaries			8,185	20,800	6,286	42,536
1113 Salaries - FT Temp	3,148	3,300	11,853		30,059	-
1114 Salaries - PT Temp		285				
1211 Overtime	11,610	7,846	10,484		20,859	-
1212 Wellness Benefit			50			
1300 Employee Benefits	8,121	8,864	9,636	9,662	10,976	12,915
1311 Bonus						-
1511 FICA	201	205	1,281	337	2,498	337
1512 Medicare	2,107	2,265	2,659	2,191	3,360	2,823
1521 Retirement	22,833	27,282	30,356	28,783	34,293	38,475
1531 State Insurance Fund						
1541 Health Insurance	28,415	31,010	31,682	57,798	31,479	83,422
1545 Dental Insurance	1,744	2,809	2,751	4,211	2,840	5,747
1548 Vision Insurance	427	443	420	789	416	1,076
1999 Long Term Disability	537	580	491	940	499	1,257
<b>Total:</b>	<b>212,437</b>	<b>239,616</b>	<b>264,399</b>	<b>281,347</b>	<b>320,737</b>	<b>375,161</b>
<b>Materials, Supplies, Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2121 Dues, subscriptions, & memberships	322	175	230	750	750	750
2321 Travel & Training	1,089	1,098	980	2,125	2,125	2,125
2369 Meetings			30	200		300
2411 Office Expenses & Supplies			83			
2431 Uniforms & Clothing	1,951	1,388	1,338	1,800	1,800	2,200
2513 Equipment Supplies & Maintenance	18,503	11,644	28,560	21,000	20,796	21,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	3,231	1,283	2,733	5,000	13,067	5,000
3111 Utilities		23,234	174			
4531 Professional/Technical Services	203,647	321,959	284,190	288,000	288,000	310,000
4811 Equipment Rental/Lease	8,807	9,815	14,891	14,228	10,316	14,000
5002 Misc. Services & Supplies						
Park Amenities Repair/Replacement						10,000
5410 Landscaping Maintenance	24,460	18,567	24,518	30,000	25,193	30,000
5420 Trail Maintenance	1,157	27,702	7,000	10,000	36,446	100,000
5721 Chemicals & Fertilizers				2,000		2,000
5760 Other Special Departmental Supplies						
<b>Total:</b>	<b>263,167</b>	<b>416,865</b>	<b>364,727</b>	<b>375,103</b>	<b>398,493</b>	<b>497,375</b>
<b>Capital Outlay</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7410 Equipment	(1)	35,530	1,984			25,000
<b>Total:</b>	<b>(1)</b>	<b>35,530</b>	<b>1,984</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Interfund Transactions</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
9118 Transfer to Impact Fee Fund		150,838				
9154 Transfer to Fleet Fund	25,985	31,313	40,303	32,390	32,390	67,315
Other Fund Transfer						
<b>Total:</b>	<b>25,985</b>	<b>182,151</b>	<b>40,303</b>	<b>32,390</b>	<b>32,390</b>	<b>67,315</b>

# Planning

## Mission

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

## Department Description

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



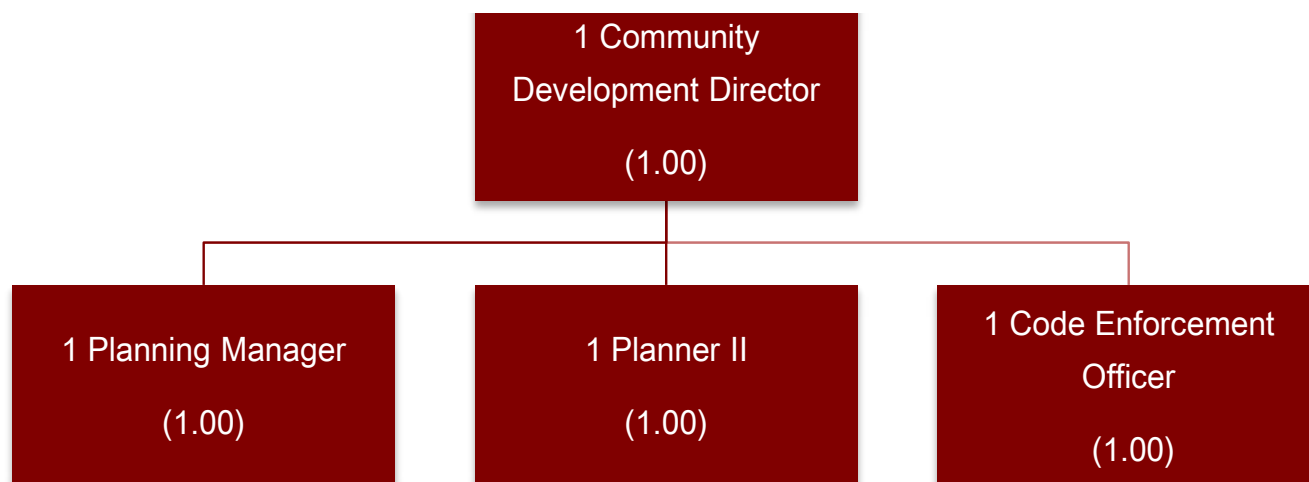
*The Department plans for the growth and development of Eagle Mountain City*

## Planning Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	<b>Update Project Tracking Systems</b>				
1.1	Increase the number of Old Digital and Paper Projects updated (next year a goal will be set)	n/a	12	15	30
1.2	Increase the average time between project submittal and approval (next year a goal will be set)	n/a	Y	Y	Y
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	<b>Increase Quality of Life for Residents</b>				
2.1	Increase the number of acres of parks and open spaces	n/a	Y	Y	Y
2.2	Improve current parks and opens paces through the development process and their monetary value	n/a	Y	Y	Y
2.3	Increase Planning Department rating in the Citizen Survey	n/a	n/a	3.1	3.2



## Planning Department Organization



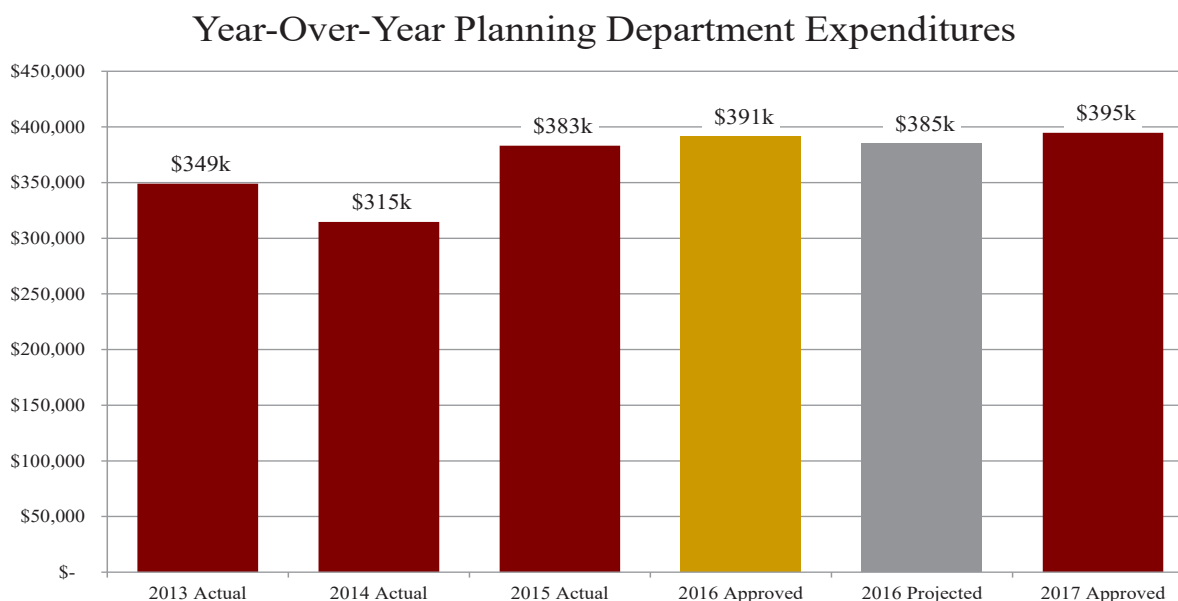
Planning

\*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

There were no changes to personnel.

## Planning Department Expenditure Trends



# Planning

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 1%.***

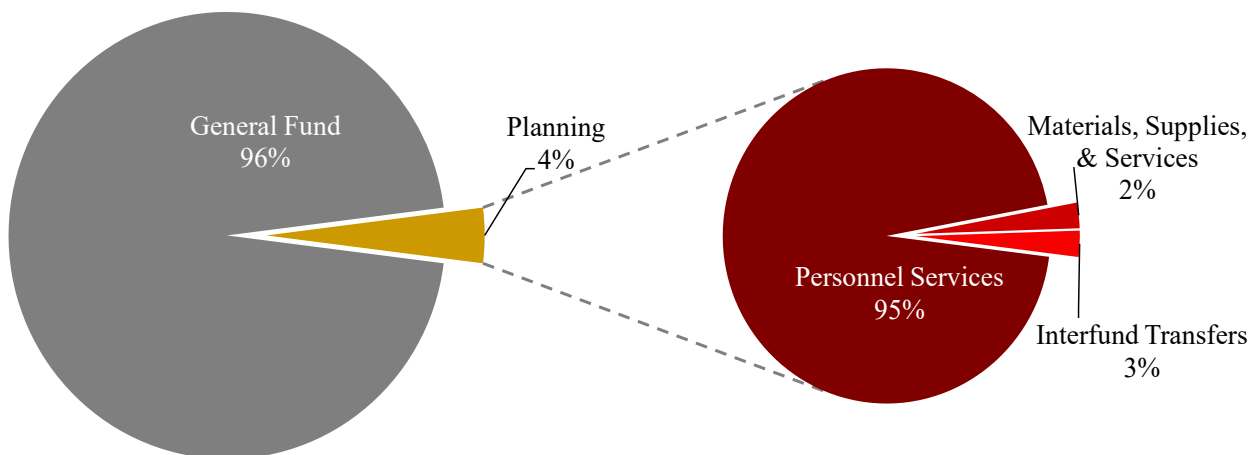
**Personnel Services** - While salaries decreased, retirement and insurance costs increased, increasing personnel services (\$9,994).

**Interfund Transactions** - Lower-cost transfers to the fleet fund decreased interfund transaction expenditures (\$8,625).

**Materials, Supplies & Services** - Travel & training and professional/technical services increases caused a slight increase in materials, supplies, and services expenditures (\$2,160).

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41800 - Planning Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	269,431	305,612	375,567	365,124	366,384	375,118
Materials, Supplies & Services	74,666	9,090	7,513	7,540	18,641	9,700
Capital Outlay						-
Interfund Transactions	4,894			18,557		9,932
<b>Expenditure Total:</b>	<b>348,991</b>	<b>314,701</b>	<b>383,081</b>	<b>391,221</b>	<b>385,025</b>	<b>394,750</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	348,991	314,701	383,081	391,221	385,025	394,750
<b>Revenue Total:</b>	<b>348,991</b>	<b>314,701</b>	<b>383,081</b>	<b>391,221</b>	<b>385,025</b>	<b>394,750</b>
PERSONNEL SUMMARY(FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time	2.83	4.00	4.00	4.00	4.00	4.00
Part-time/Seasonal						
<b>FTE Total:</b>	<b>2.83</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

Fund 10 - General Department 41800 - Planning Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries	180,401	199,896	249,040	242,348	243,743	239,606
1112 Part-Time Salaries	2,750	8,720				
1211 Overtime			1,348		781	
1300 Employee Benefit	14,358	13,876	18,236	15,026	14,096	14,856
1311 Bonus						
1511 FICA	1,088	541				
1512 Medicare	2,584	2,840	3,578	3,514	3,512	3,474
1521 Retirement	27,275	34,039	44,747	34,885	43,941	44,255
1531 State Insurance Fund						
1541 Health Insurance	37,188	40,947	52,541	62,484	54,842	66,077
1545 Dental Insurance	2,527	3,346	4,294	4,552	3,914	4,552
1548 Vision Insurance	543	578	697	852	615	852
1561 Long Term Disability	716	831	1,086	1,462	940	1,446
<b>Total:</b>	<b>269,431</b>	<b>305,612</b>	<b>375,567</b>	<b>365,124</b>	<b>366,384</b>	<b>375,118</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	692	826	1,124	1,400	1,400	1,400
2321 Travel & Training	1,617	3,276	3,934	5,440	5,440	5,800
2369 Meetings	107	161	30	300	103	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	114		394	400	400	400
2531 Mileage Reimbursement						
3111 Utilities		2,699				
4261 Software,Maintenance & GIS	225	250				
4531 Professional/Technical Services			1,939			1,800
5001 Misc. Services & Supplies	100		93			
6550 Capital - Studies (JLUS)	70,793					
6810 Discounts of Permit Fees	1,017	1,878			11,298	
<b>Total:</b>	<b>74,666</b>	<b>9,090</b>	<b>7,513</b>	<b>7,540</b>	<b>18,641</b>	<b>9,700</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund	4,894			18,557	18,557	9,932
<b>Total:</b>	<b>4,894</b>	<b>-</b>	<b>-</b>	<b>18,557</b>	<b>18,557</b>	<b>9,932</b>

# Police



*Keeping Eagle Mountain City safe and educated*

## **Mission**

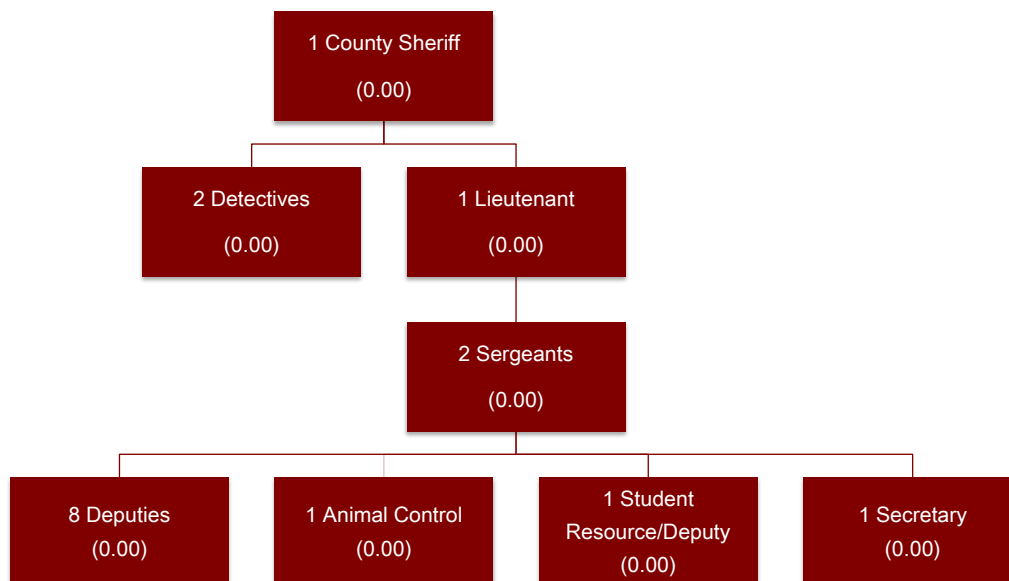
*The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.*

## **Department Description**

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



## Police Department Organization



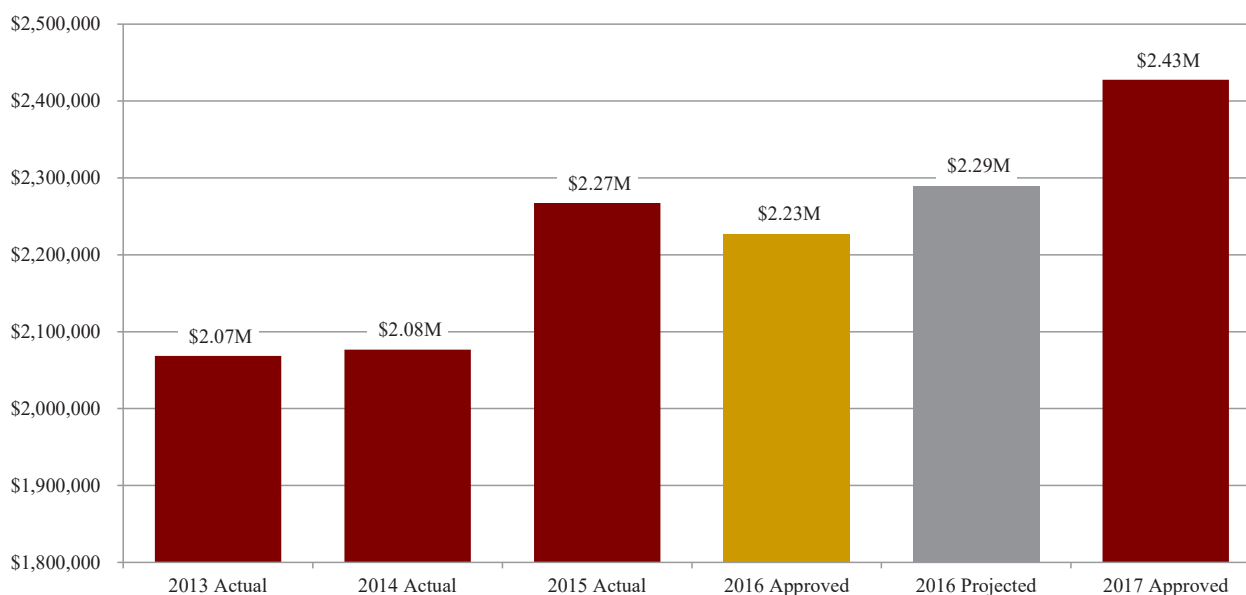
\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

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

## Police Department Personnel Changes

There were no changes to personnel.

## Police Department Expenditure Trends





# Police

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget INCREASED by 8%.***

**Personnel Services** - Salaries and FICA increased, increasing personnel services (\$33,431).

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

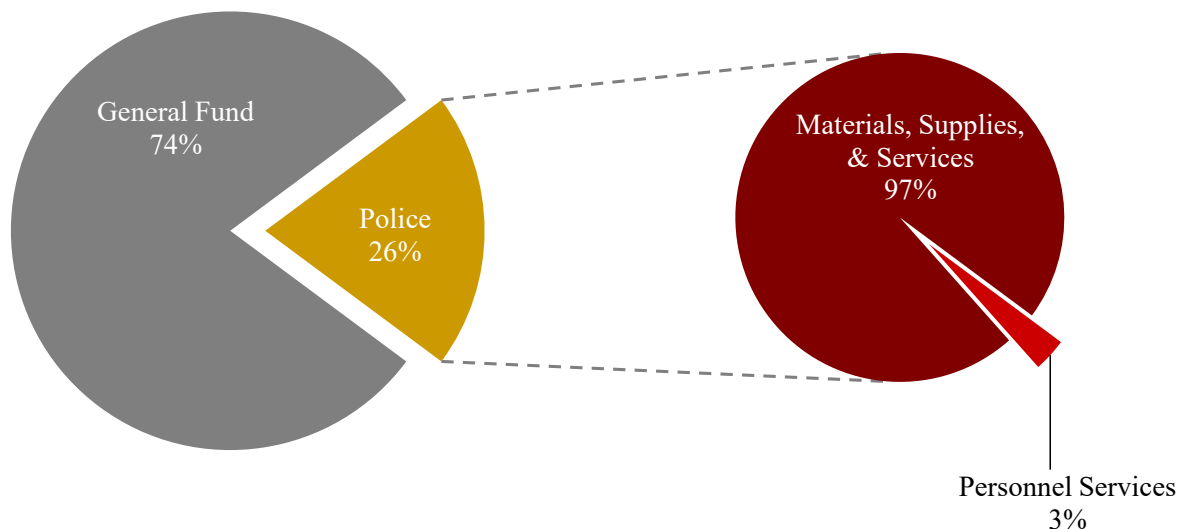
**Materials, Supplies & Services** - Due to increased costs for utilities and contract services, materials, supplies, and services expenditures have increased (\$166,650).

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

---

## Department Expenditures Compared to General Fund Expenditures

---





Fund 10 - General Department 42100 - Police Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	46,951	60,908	69,844	46,009	65,721	79,440
Materials, Supplies & Services	2,021,452	2,015,666	2,096,925	2,181,500	2,224,196	2,348,150
Capital Outlay			100,559			
Interfund Transactions						
<b>Expenditure Total:</b>	<b>2,068,403</b>	<b>2,076,574</b>	<b>2,267,328</b>	<b>2,227,509</b>	<b>2,289,917</b>	<b>2,427,590</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	2,068,403	2,076,574	2,267,328	2,227,509	2,289,917	2,427,590
<b>Revenue Total:</b>	<b>2,068,403</b>	<b>2,076,574</b>	<b>2,267,328</b>	<b>2,227,509</b>	<b>2,289,917</b>	<b>2,427,590</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
<b>FTE Total:</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>	<b>4.52</b>

Fund 10 - General Department 42100 - Police Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1112 PT/Temp Seasonal Salaries	43,615	56,579	64,881	42,438	61,050	73,500
1211 Overtime						
1300 Employee Benefit						
1311 Bonus				325		325
1511 FICA	2,704	3,508	4,023	2,631	3,786	4,550
1512 Medicare	632	821	941	615	885	1,065
1521 Retirement						
<b>Total:</b>	<b>46,951</b>	<b>60,908</b>	<b>69,844</b>	<b>46,009</b>	<b>65,721</b>	<b>79,440</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
3111 Utilities		4,358	245		4,181	4,500
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	18,139	23,985	24,642	30,000	28,037	32,000
4520 Contract Services	1,883,789	1,883,021	1,950,984	2,100,000	2,035,000	2,250,000
4520 Contract Services (Citation Credit)				(60,000)	(60,000)	(50,000)
4525 Utah Valley Dispatch	106,446	87,528	96,086	94,500	209,643	94,500
5002 Misc. Services & Supplies	499	604	11,028	2,000	2,802	2,000
5230 Emergency Management						150
5797 Planning Grant Expenses						
5859 RadWomen	288	4,102	1,100	500	257	500
5860 RadKids-Women/Community Safety/VIPS	6,254	5,668	6,809	7,500	2,380	7,500
5861 Communities That Care Program	6,038	6,399	6,032	7,000	1,896	7,000
<b>Total:</b>	<b>2,021,452</b>	<b>2,015,666</b>	<b>2,096,925</b>	<b>2,181,500</b>	<b>2,224,196</b>	<b>2,348,150</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay			100,559.00			
7412 Equipment						1,000.00
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>100,559</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Recorder

## Mission

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

## Department Description

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



*Providing professional service and transparency to the City*

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

## Recorder Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Distribute information regarding City business in a timely manner				
1.1	Have draft minutes prepared and presented for approval at next City Council meeting	n/a	100%	100%	100%
1.2	Distribute packets and post agendas for Council by 5:00 PM the Thursday prior to the meeting	n/a	100%	100%	100%
1.3	Post all the City's agendas, including City Council, Boards, & Commissions on the States website 24 hours prior to the meeting	n/a	100%	95%	100%
1.4	Post supporting documents on the City website the Friday prior to the meeting	n/a	100%	100%	100%
<b>City</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Ensure residents are up to date on all current City laws and receiving responses to requests regarding the Recorder's Office				
2.1	Post approved ordinances on website the day they are effective	n/a	95%	90%	95%
2.2	Respond to Gramma requests within 5 business days	n/a	95%	95%	95%
2.3	Increase Recorder rating in the Citizen Survey	n/a	n/a	3.6	3.7



## Recorder's Office Organization

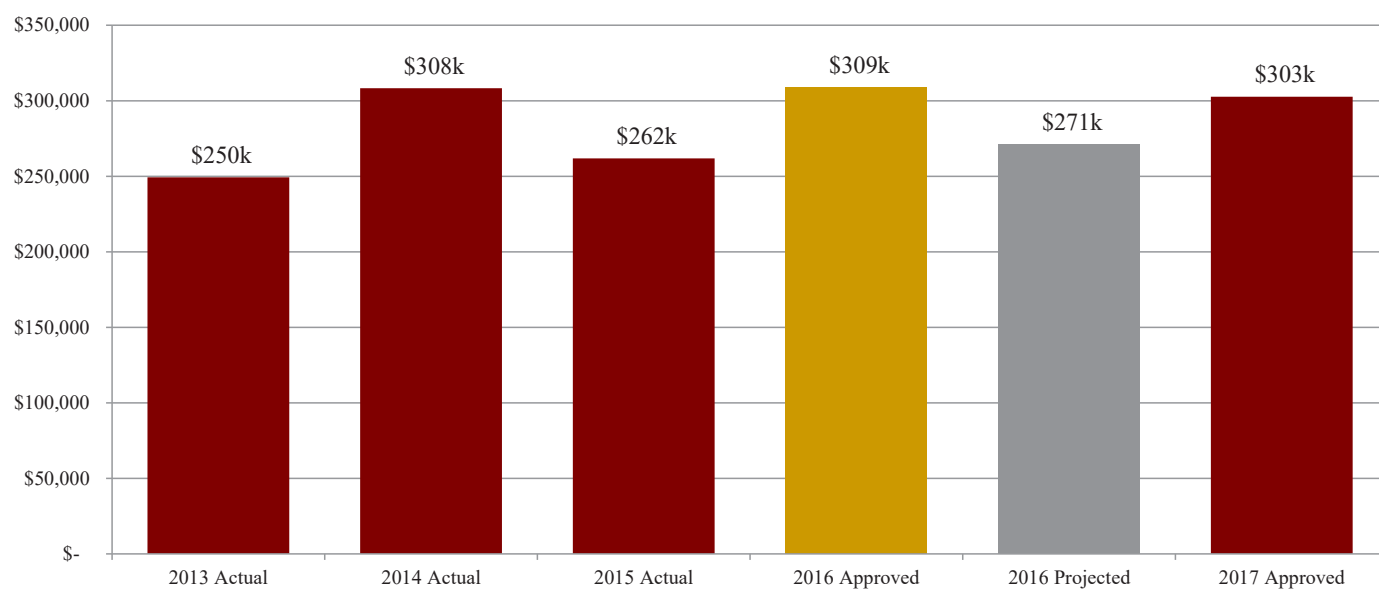


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Recorder's Office Personnel Changes

There were no changes to personnel.

## Recorder's Office Expenditure Trends



# Recorder

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

***The total budget DECREASED by 2%.***

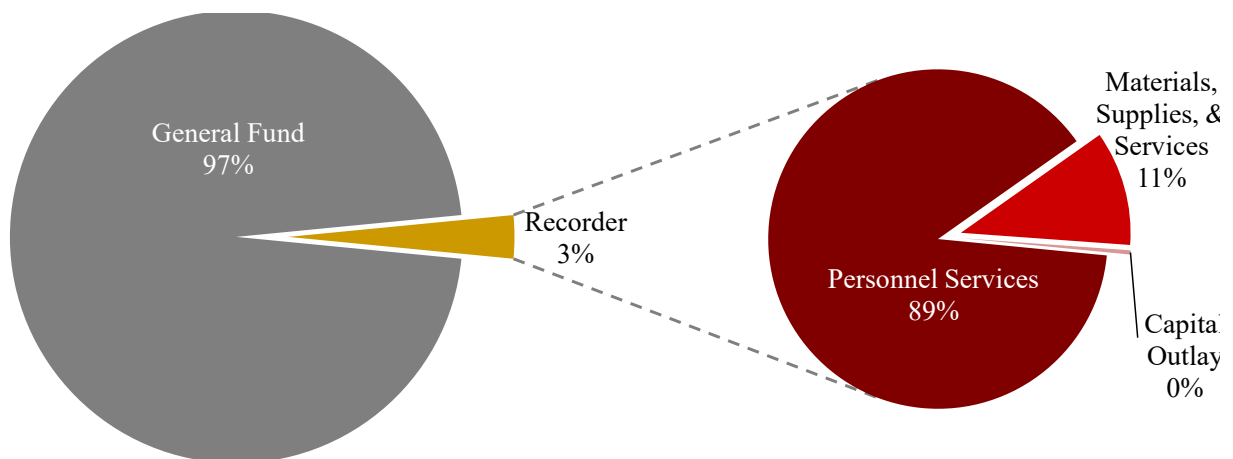
**Personnel Services** - Regular increases in salary and benefit costs accounts for an increase in personnel service expenditures (\$7,093).

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

**Materials, Supplies & Services** - Public notices and election year costs decreasing, materials, supplies, and services expenditures have decreased (\$14,850).

**Capital Outlay** - Due to a needed furniture purchase, capital outlay costs have increased (\$1,200).

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Division 41110 - Recorder Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	219,702	222,209	240,455	261,241	232,605	268,334
Materials, Supplies & Services	21,304	70,791	21,429	47,900	38,276	33,050
Capital Outlay	8,351	15,318				1,200
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>249,357</b>	<b>308,318</b>	<b>261,884</b>	<b>309,141</b>	<b>270,881</b>	<b>302,584</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	249,357	308,318	261,884	309,141	270,881	302,584
<b>Revenue Total:</b>	<b>249,357</b>	<b>308,318</b>	<b>261,884</b>	<b>309,141</b>	<b>270,881</b>	<b>302,584</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						
<b>FTE Total:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

Fund 10 - General Division 41110 - Recorder Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries	148,887	144,859	157,530	165,972	159,262	169,442
1211 Overtime	246	1,444	353		129	
1212 Wellness Benefit			100			
1300 Employee Benefits	13,457	13,248	13,680	10,290	13,497	10,505
1311 Bonus						
1511 FICA						
1512 Medicare	2,046	2,011	2,195	2,407	2,254	2,457
1521 Retirement	23,395	26,122	29,089	30,655	29,472	31,296
1531 State Insurance Fund						
1541 Health Insurance	27,660	29,813	32,458	46,863	23,897	49,558
1545 Dental Insurance	2,818	3,460	3,744	3,414	3,020	3,414
1548 Vision Insurance	560	621	639	639	500	639
1561 Long Term Disability	632	632	666	1,001	574	1,022
<b>Total:</b>	<b>219,702</b>	<b>222,209</b>	<b>240,455</b>	<b>261,241</b>	<b>232,605</b>	<b>268,334</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	940	1,530	795	1,100	1,100	1,250
2211 Public Notices	8,146	16,200	3,464	10,000	3,883	8,500
2321 Travel & Training	2,808	1,528	4,074	4,000	4,000	4,900
2369 Meetings	143	165	40	300	232	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement	266		259	500		500
4138 Property Taxes	2,866	35,826			225	2,000
4139 Recording Fees	3,117	1,074	2,711	3,000	2,575	3,000
4261 Computer Software & Maintenance			4,933	5,000	5,000	5,000
4531 Professional/Technical Services	2,645	2,188	5,405	5,000	4,027	5,000
4532 Record Transcription Services		135		2,000	2,000	2,000
4950 Elections	375	12,145	(252)	17,000	15,234	600
5002 Misc. Services & Supplies						
<b>Total:</b>	<b>21,304</b>	<b>70,791</b>	<b>21,429</b>	<b>47,900</b>	<b>38,276</b>	<b>33,050</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7412 Computer/Office Equipment	7,665	14,162				
7425 Codification of City Records	686	1,156				
7552 Furniture						1,200
<b>Total:</b>	<b>8,351</b>	<b>15,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Recreation

## Mission

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

## Department Description

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

### Youth Sports

- Baseball
- Basketball

### Adult Sports

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



*Providing quality recreational activities for youth and adults*

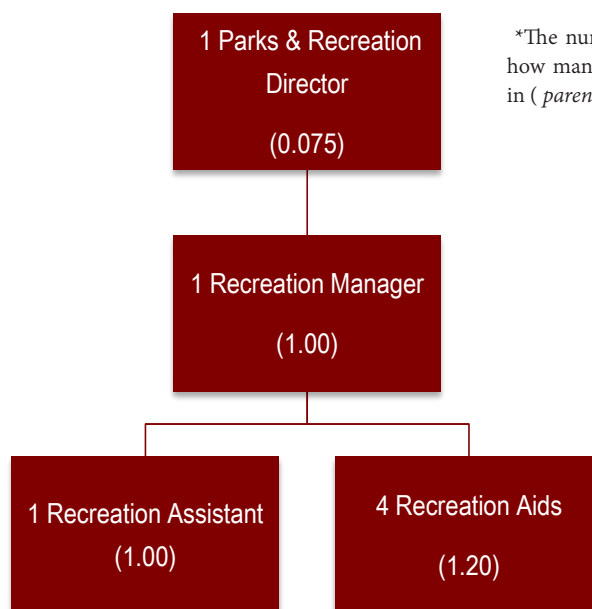
## Recreation Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City</b>	<b>Provide High Quality Services</b>				
Department Objective	Ensure recreation employees and volunteers know and perform their assigned duties				
1.1	Provide training for coaches before the start of each youth sport using emails and meetings	n/a	Y	Y	Y
1.2	Provide more consistency with umpires and referees	n/a	Y	Y	Y
1.3	Increase Recreation rating in the Citizen Survey	n/a	n/a	n/a	3
<b>City</b>	<b>Foster Community Involvement</b>				
Department Objective	Ensure recreation programs include as many different types of residents as possible				
2.1	Improve existing recreation programming by getting community feedback	n/a	Y	Y	Y
2.2	Expand programs to include different demographics	n/a	Y	Y	Y





## Recreation Department Organization

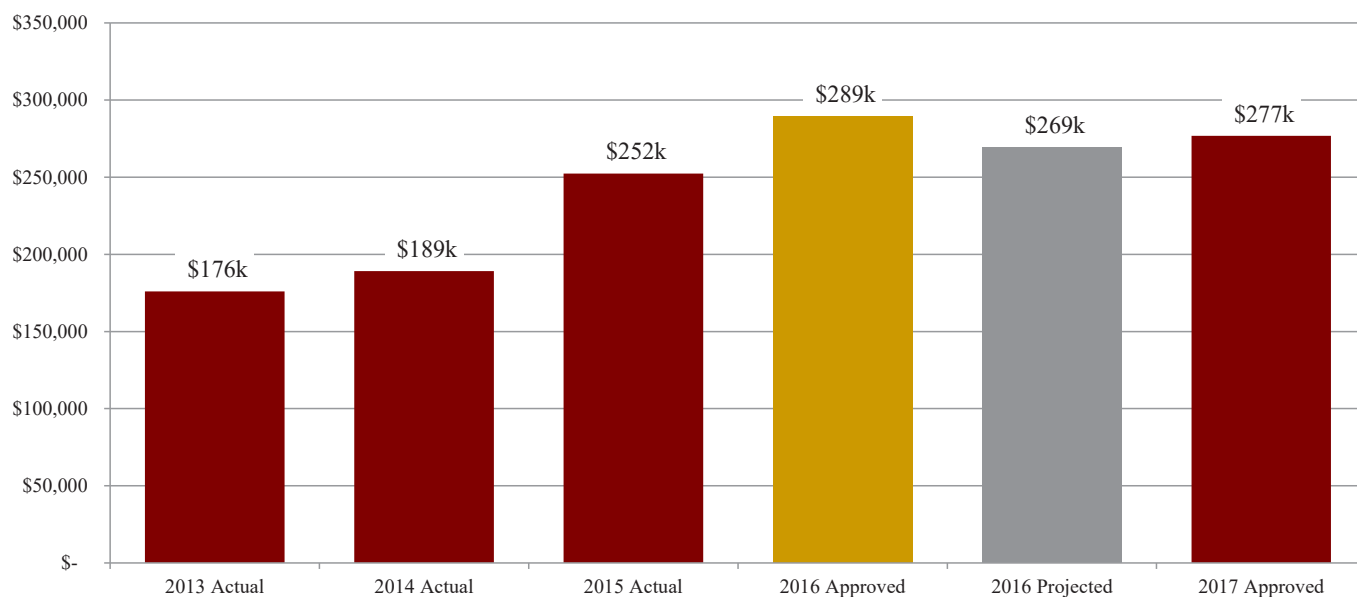


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Recreation Department Personnel Changes

There were no changes to personnel.

## Recreation Department Expenditure Trends



# Recreation

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

***The total budget DECREASED by 5%.***

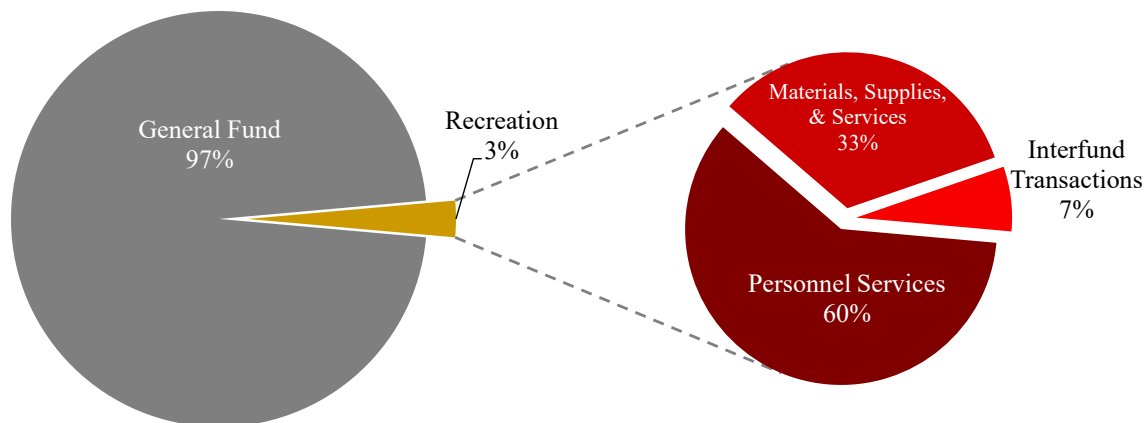
**Personnel Services** - Regular increases in salary and benefit costs accounts for an increase in personnel service expenditures (\$7,356).

**Interfund Transactions** - There is no significant difference in interfund transactions between budget years.

**Materials, Supplies & Services** - Youth soccer decreases decreased materials, supplies, and services expenditures (\$11,800).

**Capital Outlay** - Capital outlay decreased to zero this fiscal year (\$8,000).

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41940 - Recreation Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	86,437	114,499	149,244	158,504	157,353	165,860
Materials, Supplies & Services	89,514	74,699	73,518	104,200	85,378	92,400
Capital Outlay			7,719	8,000	8,000	-
Interfund Transactions			21,936	18,483	18,483	18,548
<b>Expenditure Total:</b>	<b>175,951</b>	<b>189,198</b>	<b>252,417</b>	<b>289,187</b>	<b>269,214</b>	<b>276,808</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	175,951	189,198	252,417	289,187	269,214	276,808
<b>Revenue Total:</b>	<b>175,951</b>	<b>189,198</b>	<b>252,417</b>	<b>289,187</b>	<b>269,214</b>	<b>276,808</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time	1.00	1.00	2.00	2.08	2.08	2.08
Part-time/Seasonal			1.20	1.20	1.20	1.20
<b>FTE Total:</b>	<b>1.00</b>	<b>1.00</b>	<b>3.20</b>	<b>3.28</b>	<b>3.28</b>	<b>3.28</b>

Fund 10 - General Department 41940 - Recreation Summary						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries FT	41,216	43,160	72,166	74,448	76,323	78,733
1112 Salaries PT	14,127	38,000	16,373	25,709	25,709	25,709
1211 Overtime	3,896	2,041	4,999	1,000	4,762	1,000
1300 Employee Benefits	2,941	2,801	5,258	4,951	5,492	5,231
1311 Bonus				-		-
1511 FICA	876	2,140	1,019	416	630	416
1512 Medicare	833	1,113	1,325	1,531	1,294	1,596
1521 Retirement	7,053	7,810	13,290	14,749	14,048	15,584
1531 State Insurance Fund				-		-
1541 Medical Insurance	14,145	15,944	31,637	32,414	26,220	34,277
1545 Dental	966	1,128	2,461	2,361	2,238	2,361
1548 Vision	216	202	421	442	374	442
1561 Long Term Disability	170	160	295	482	263	509
<b>Total:</b>	<b>86,437</b>	<b>114,499</b>	<b>149,244</b>	<b>158,504</b>	<b>157,353</b>	<b>165,860</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, subscriptions, and memberships		1,240	130	200	668	200
2321 Travel/Training	718			1,500		1,500
2431 Uniforms		489	506	600	175	800
2513 Equipment Supplies & Maintenance				5,000	1,639	5,000
3111 Utilities		600				
4531 Professional & Technical Services		2,607	2,355	3,600	2,184	3,600
4610 Officials	375					
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports	1,182	5,883	7,178	7,000	7,000	
5751 Youth Soccer (Fall)	9,094	9,029	5,723	10,000	4,812	
5752 Youth Baseball	23,883	17,403	19,027	25,000	25,000	25,000
5753 Youth Basketball	34,739	29,187	32,941	35,000	35,000	40,000
5754 Adult Softball	14,198	3,371	3,127	4,000	4,000	4,000
5755 Adult Volleyball	3,117	2,767	588	2,100	2,100	2,100
5756 Adult Basketball (Change to Men's)	2,208	2,124	2,076	2,800	2,800	2,800
5757 Women's Basketball				2,800		2,800
5758 Women's Volleyball			613	2,100		2,100
5759 Flag Football				2,500		2,500
5862 Pass-Through			(745)			
<b>Total:</b>	<b>89,514</b>	<b>74,699</b>	<b>73,518</b>	<b>104,200</b>	<b>85,378</b>	<b>92,400</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay			7,719	8,000	8,000	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>7,719</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
9154 Transfer to Fleet Fund		6,870	21,936	18,483	18,483	18,548
<b>Total:</b>	<b>-</b>	<b>6,870</b>	<b>21,936</b>	<b>18,483</b>	<b>18,483</b>	<b>18,548</b>

# Senior Council



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

## **Mission**

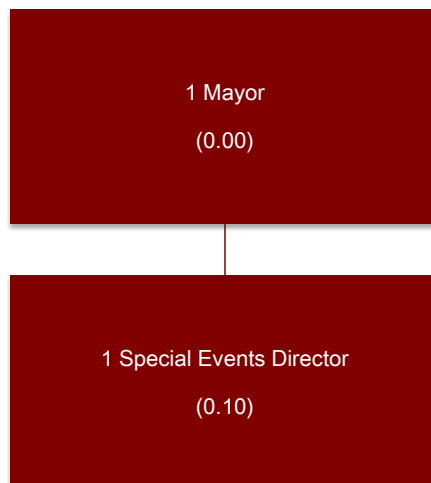
*To provide Eagle Mountain City senior citizens with opportunities to participate in the democratic process at the municipal level, as well as provide meaningful contributions to the City and recommendations to the City Council on senior citizen-related community issues.*

## **Department Description**

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



## Senior Council Staff Organization

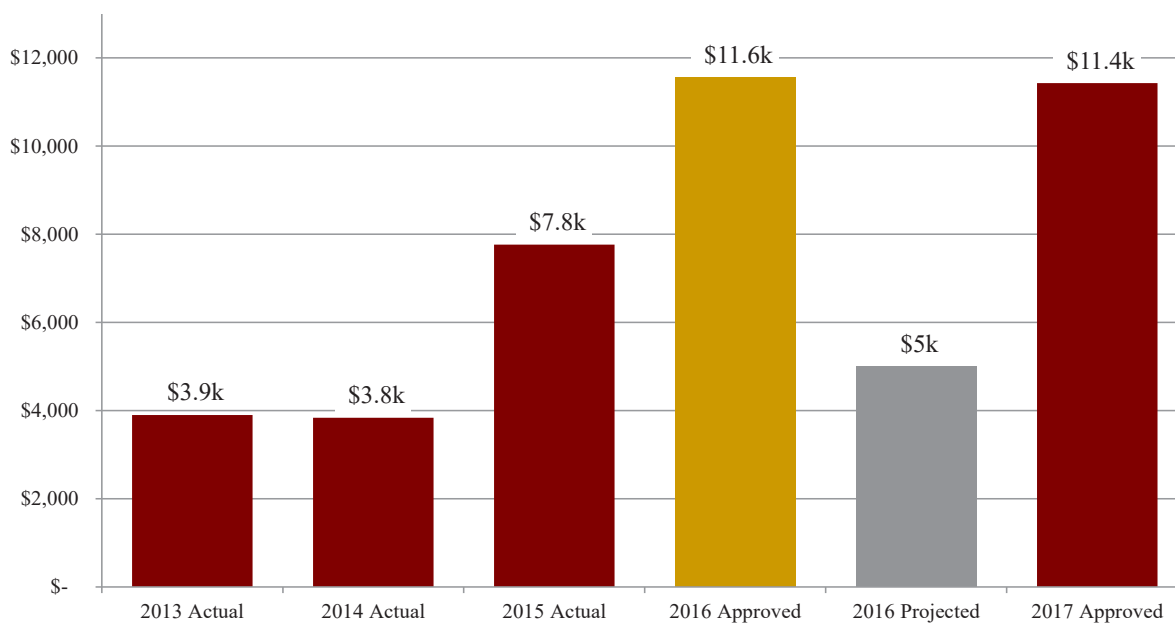


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Senior Council Personnel Changes

There were no changes to personnel.

## Senior Council Expenditure Trends



# Senior Council

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget DECREASED by 1%.***

**Personnel Services** - There is no significant difference in personnel services expenditures between budget years.

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

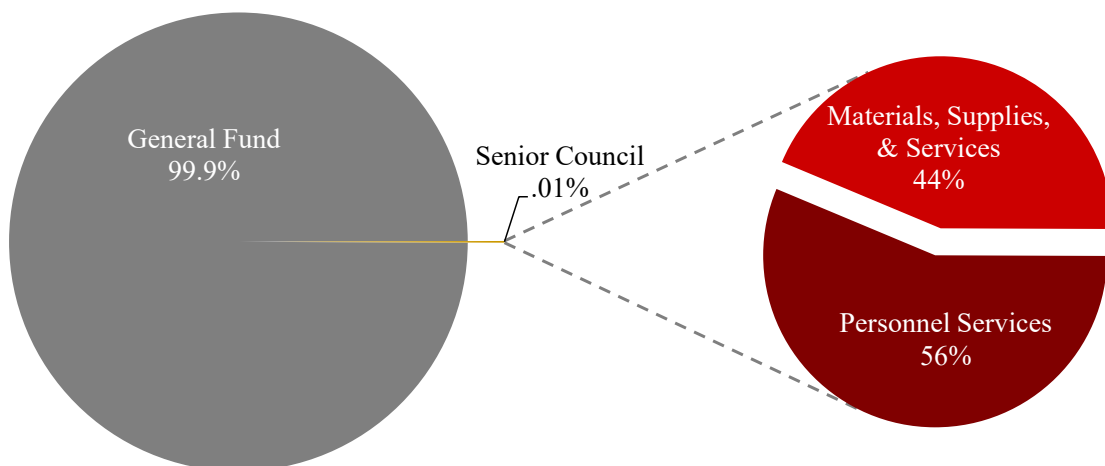
**Materials, Supplies & Services** - There is no difference in materials, supplies, and services expenditures between budget years.

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

---

## Department Expenditures Compared to General Fund Expenditures

---





Fund 10 - General Department 41960 - Senior Council Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			4,309	6,560	-	6,427
Materials, Supplies & Services	3,900	3,836	3,455	5,000	5,000	5,000
Capital Outlay						
Interfund Transactions						
<b>Expenditure Total:</b>	<b>3,900</b>	<b>3,836</b>	<b>7,765</b>	<b>11,560</b>	<b>5,000</b>	<b>11,427</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	3,900	3,836	7,765	11,560	5,000	11,427
<b>Revenue Total:</b>	<b>3,900</b>	<b>3,836</b>	<b>7,765</b>	<b>11,560</b>	<b>5,000</b>	<b>11,427</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time		0.10	0.10	0.10	0.10	0.10
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

Fund 10 - General Department 41960 - Senior Council Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT		5949.53	3,094	3,837		3,661
1112 Salaries - PT		246.4				
1211 Overtime		67.32	56			
1300 Employee Benefits		795.88	618	238		227
1511 FICA		15.28				
1512 Medicare		88.39	46	56		53
1521 Retirement		755.7	466	709		676
1531 State Insurance Fund						
1541 Health Insurance		35.06	8	1,562		1,652
1545 Dental Insurance		9.74	9	114		114
1548 Vision Insurance				21		21
1561 Long Term Disability		28.67	14	23		22
Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>7,992</b>	<b>4,309</b>	<b>6,560</b>	<b>-</b>	<b>6,427</b>
<i>Materials, Supplies, Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
5856 Senior Council	3,900	3,836	3,455	5,000	5,000	5,000
<b>Total:</b>	<b>3,900</b>	<b>3,836</b>	<b>3,455</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Special Events

## Mission

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

## Department Description

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

## Accomplishments:

- Made \$5,000 from Pony Express Days
- 3 events had highest attendance in their history



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

## Goals:

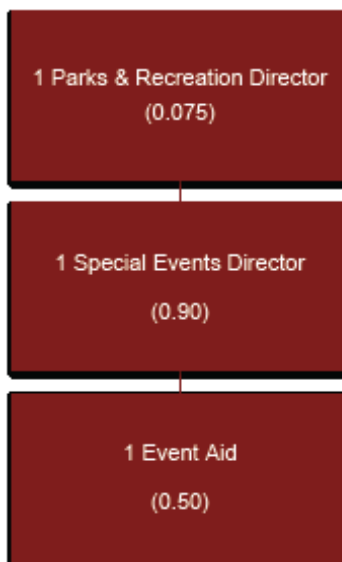
- Improve relationship with contacts
- Increase event revenue

## Special Events Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Foster Community Involvement</b>				
<b>Department Objective</b>	Hold events that bring the community together				
1.1	Hold 10 events each year	n/a	10	10	10
<b>City Objective</b>	<b>Provide Greater Transparency and Accountability for City Funds</b>				
<b>Department Objective</b>	Assure all events fall within the budget				
2.2	Maintain a budget tracking sheet for each event (next year a goal will be set)	n/a	Y	Y	Y
2.1	Obtain sponsorships from community businesses (next year a goal will be set)	n/a	Y	Y	Y
<b>City Objective</b>	<b>Improve Efficiency, Effectiveness, and Safety Procedures and Protocols</b>				
<b>Department Objective</b>	Obtain more sponsorship money to pay for Pony Express Days				
3.1	Reach out to 10 new potential sponsors each year	n/a	10	10	10
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Hold events that provide value to citizens				
4.1	Increase Special Events rating on Citizen Satisfaction Survey	n/a	n/a	3.6	3.7



## Special Events Department Organization

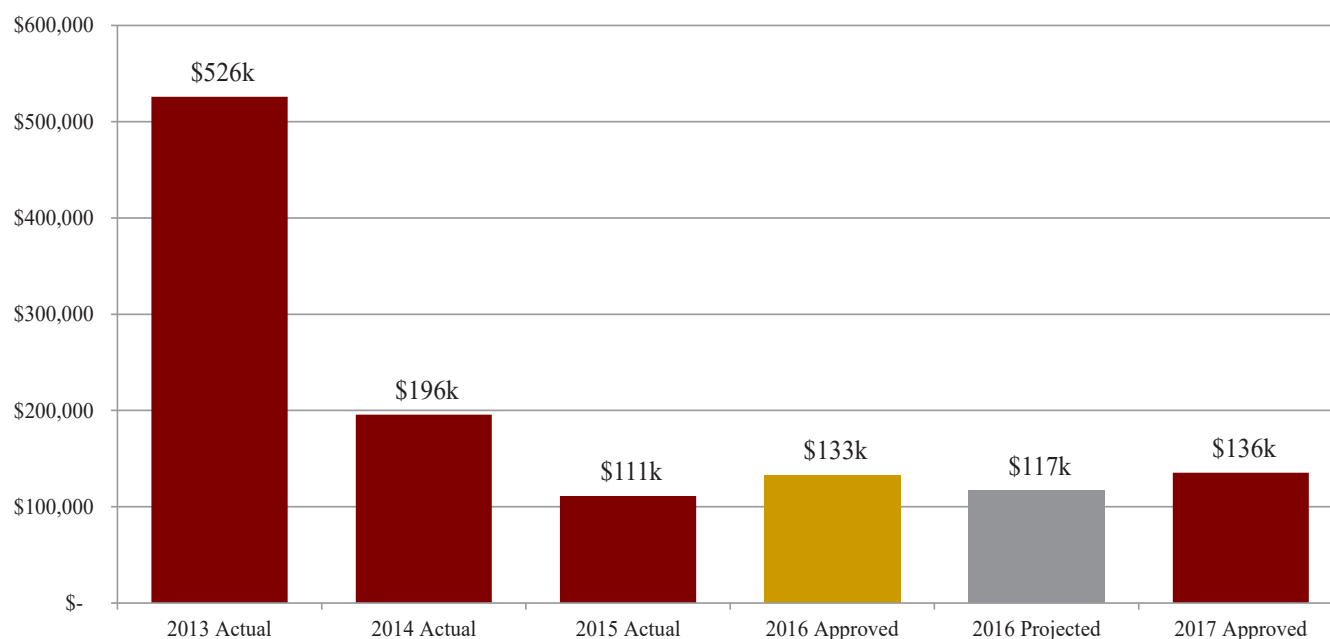


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Special Events Department Personnel Changes

There were no changes to personnel.

## Special Events Department Expenditure Trends



# Special Events

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget DECREASED by 2%***

**Personnel Services** - A decrease in salaries resulted in a decrease of personnel services expenditures(\$1,066).

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

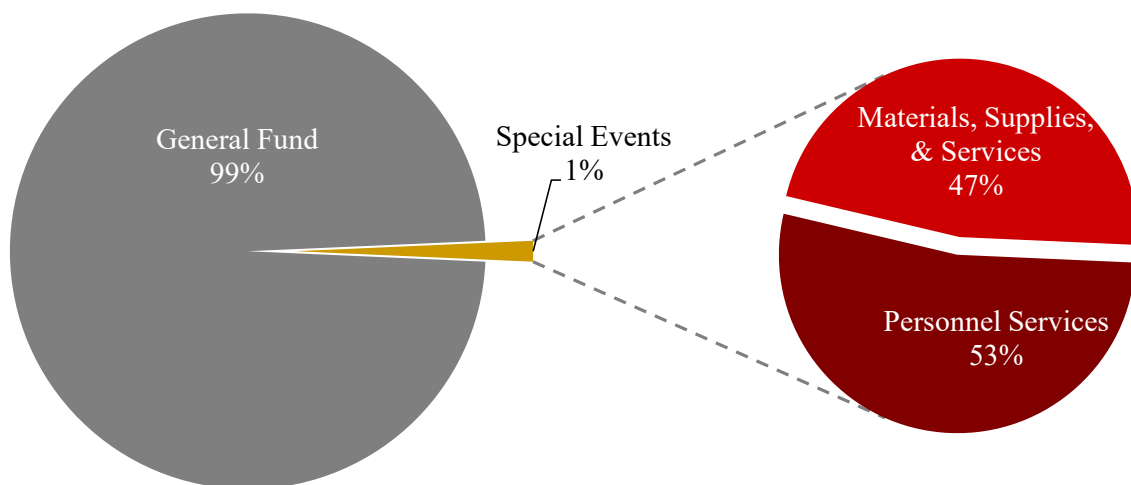
**Materials, Supplies & Services** - An increase in special events projects resulted in an increase in expenditures for materials, supplies, and services (\$3,500).

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

---

## Department Expenditures Compared to General Fund Expenditures

---





<b>Fund 10 - General</b>						
<b>Department 41990 - Special Events Summary</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	155,921	83,077	56,195	72,795	63,667	71,730
Materials, Supplies & Services	369,876	112,543	55,074	60,125	53,039	63,625
Capital Outlay						-
Interfund Transactions						
<b>Expenditure Total:</b>	<b>525,796</b>	<b>195,620</b>	<b>111,269</b>	<b>132,920</b>	<b>116,706</b>	<b>135,355</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes & Revenues	525,796	195,620	111,269	132,920	116,706	135,355
<b>Revenue Total:</b>	<b>525,796</b>	<b>195,620</b>	<b>111,269</b>	<b>132,920</b>	<b>116,706</b>	<b>135,355</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time	2.50	2.50	2.50	0.98	0.98	0.98
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.50	0.50
<b>FTE Total:</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>1.48</b>	<b>1.48</b>	<b>1.48</b>
<b>Fund 10 - General</b>						
<b>Department 41990 - Special Events Detail</b>						
<b>Personnel Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries FT	85,676	50,571	31,652	34,533	37,885	32,952
1112 Salaries PT	38,959	15,190	9,474	10,712	9,493	10,712
1211 Overtime	3,680	1,292	2,128		1,098	
1300 Employee Benefits	7,622	6,765	6,511	2,476	6,969	2,393
1311 Bonus						
1511 FICA	2,653	969	624	174	589	174
1512 Medicare	1,848	948	627	734	703	715
1521 Retirement	11,331	6,424	4,917	7,377	5,949	7,128
1541 Health Insurance	3,390	657	68	15,230	715	16,106
1545 Dental Insurance	387	83	75	1,110	128	1,110
1548 Vision Insurance	129			208	9	208
1561 Long Term Disability	245	178	118	241	129	233
<b>Total:</b>	<b>155,921</b>	<b>83,077</b>	<b>56,195</b>	<b>72,795</b>	<b>63,667</b>	<b>71,730</b>
<b>Materials, Supplies, Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2121 Dues and Subscriptions		3,522	75	1,200	1,200	1,200
2321 Travel and Training	270	148	25	100	55	100
2513 Equipment, Supplies & Maintenance	1,146					
3111 Utilities		600				
5855 Exceptional Kids	317	154				
5856 Special Events Projects	20,212	10,571	17,882	20,725	14,504	23,725
5858 Pony Express Days	64,082	23,322	23,262	30,000	30,000	30,000
5859 Miss Eagle Mountain	6,663	7,240	5,558	5,500	4,680	6,000
5860 PE Days Rodeo	179,758	66,082	8,272			
5861 Miss PED Rodeo Pageant	1,374					
5862 PE Days Pass-Through						
5863 PE Days Concert	46,729					
5864 PE Days Demolition Derby	28,203	332				
5865 PE Days Marketing	20,834					
5870 Community Leisure	287	573				
Veterans Board				2,600	2,600	2,600
<b>Total:</b>	<b>369,876</b>	<b>112,543</b>	<b>55,074</b>	<b>60,125</b>	<b>53,039</b>	<b>63,625</b>
<b>Capital Outlay</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7000 Capital Outlay					7,229	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,229</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Transfer to Fleet						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Streets

## Mission

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

## Department Description

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



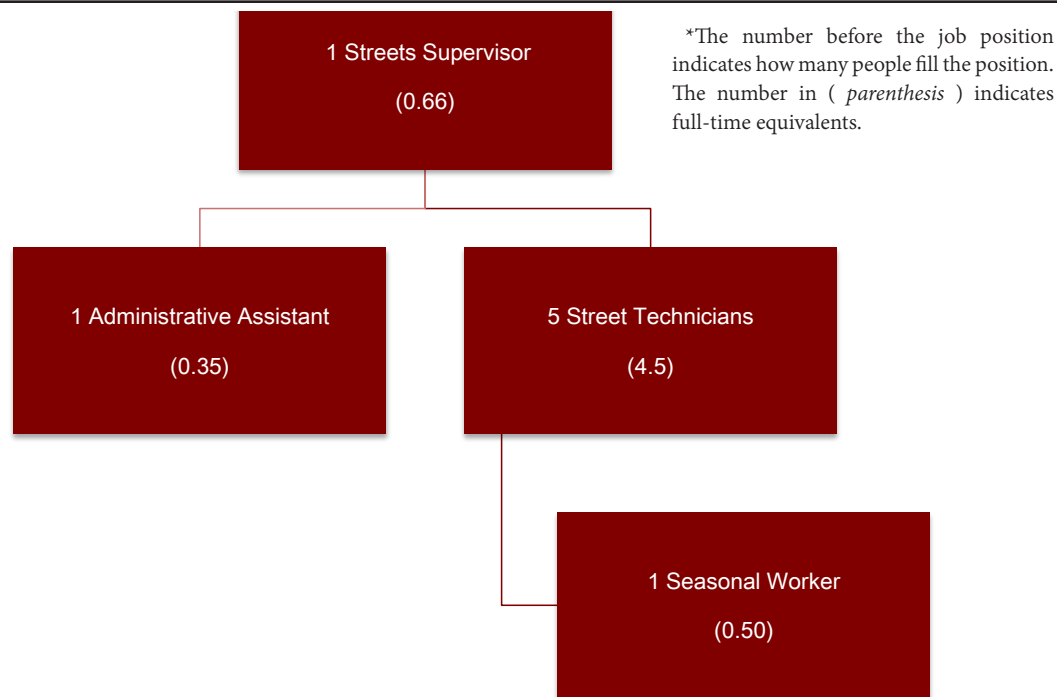
*Providing residents with safe streets*

## Streets Performance Measurements

		2015	2016	2016	2017
		Actual	Proposed	Actual	Proposed
<b>City Objective</b>	<b>Provide High Quality Services</b>				
<b>Department Objective</b>	Ensure roads are in good condition and do not cause damage to vehicles				
1.1	Increase patching and paving on asphalt roads within the City by tons (goal will be set next year)	1856	Y	11512	Y
1.2	Increase crack seal treatment to roads within the City by square foot (goal will be set next year)	18550	Y	9450	Y
1.3	Increase Citizen Satisfaction Survey rating	n/a	n/a	3.1	3.2
<b>City Objective</b>	<b>Provide Greater Transparency and Accountability for City Funds</b>				
<b>Department Objective</b>	Reuse all possible materials to minimize budget impact				
2.1	Increase the amount of recycled asphalt placed on dirt roads by tons (goal will be set next year)	3203	Y	1420	Y



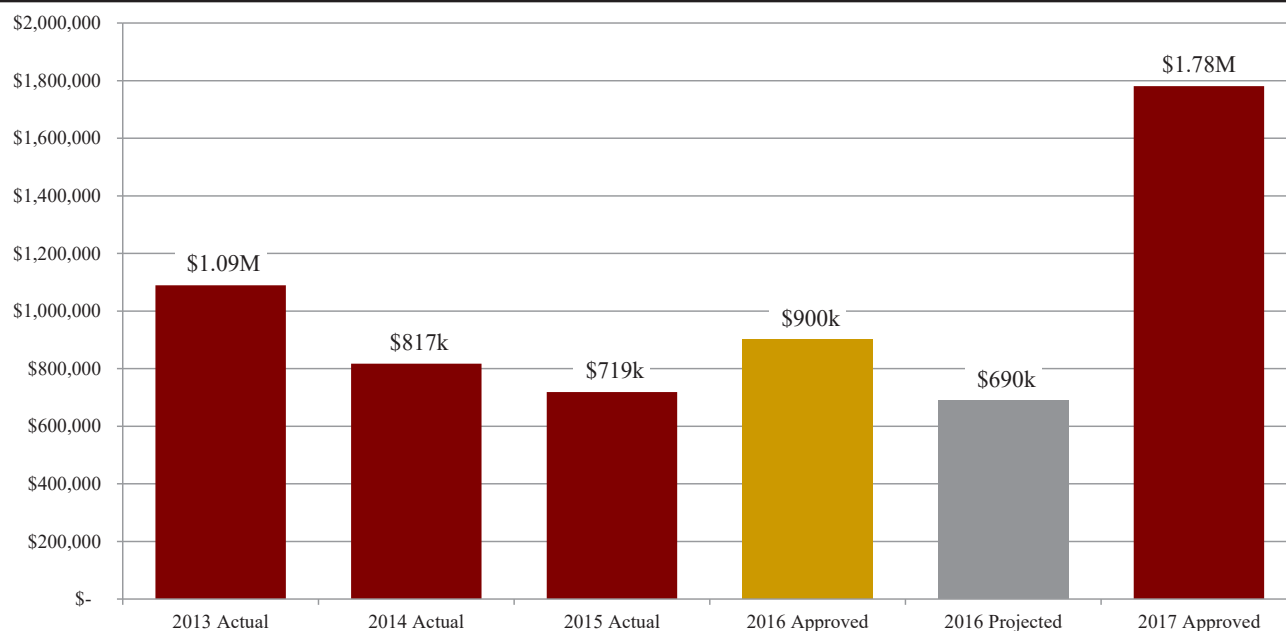
## Streets Department Organization



## Streets Department Personnel Changes

FTEs for FY 2017 increased 0.98 (5.03 in FY 2016 to 6.01 in FY 2017).

## Streets Department Expenditure Trends



# Streets

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 50%.***

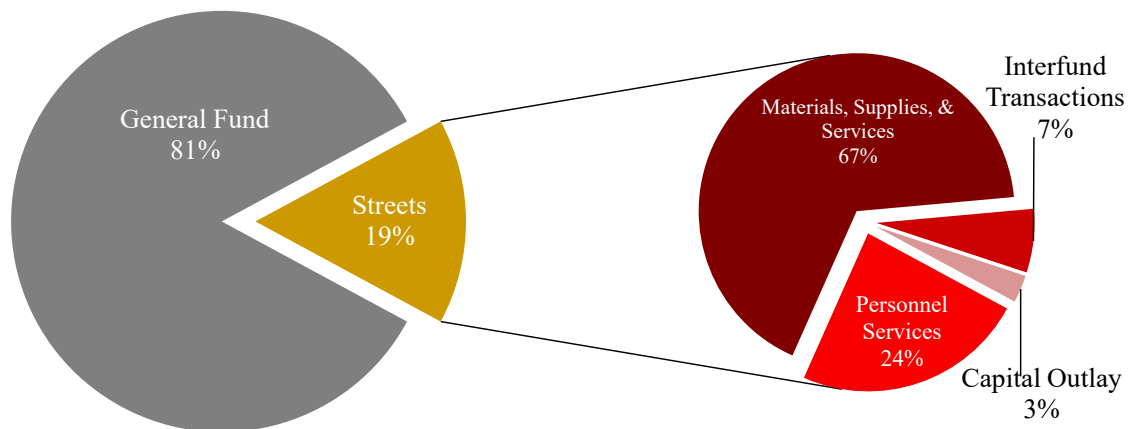
**Personnel Services** - Although full-time salaries decreased, part-time salaries increased to a larger degree. This, along with increased health insurance costs, increased personnel services expenditures (\$37,899).

**Materials, Supplies & Services** - Paved road maintenance was made a priority for FY 2017 (increasing from \$120,000 to \$831,500), increasing materials, supplies & services expenditures (\$747,200).

**Interfund Transactions** - Due to increased transfers to the Fleet Fund, interfund transactions increased (\$46,302).

**Capital Outlay** - Due to a purchase of a new plow and spreader, capital outlay expenditures increased (\$50,000).

## Department Expenditures Compared to General Fund Expenditures







<b>Fund 10 - General</b>						
<b>Department 44100 - Streets &amp; Roads Summary</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	292,372	275,862	297,820	385,665	360,710	423,564
Materials, Supplies & Services	751,737	323,633	201,502	444,600	259,352	1,191,800
Capital Outlay						50,000
Interfund Transactions	45,562	217,531	219,642	69,597	69,597	115,899
<b>Expenditure Total:</b>	<b>1,089,672</b>	<b>817,026</b>	<b>718,964</b>	<b>899,862</b>	<b>689,659</b>	<b>1,781,263</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
General Taxes and Revenues	1,089,672	817,026	718,964	899,862	689,659	1,781,263
<b>Revenue Total:</b>	<b>1,089,672</b>	<b>817,026</b>	<b>718,964</b>	<b>899,862</b>	<b>689,659</b>	<b>1,781,263</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time	3.50	4.50	4.00	4.70	4.70	5.51
Part-time/Seasonal			1.00	0.33	0.33	0.50
<b>FTE Total:</b>	<b>3.50</b>	<b>4.50</b>	<b>5.00</b>	<b>5.03</b>	<b>5.03</b>	<b>6.01</b>

<b>Fund 10 - General</b>						
<b>Department 44100 - Streets &amp; Roads Detail</b>						
<b>Personnel Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
1111 Salaries	174,472	162,845	170,533	216,327	196,335	166,627
1112 Salaries PT			6,167	7,070	11,495	72,542
1211 Overtime	19,003	12,295	13,947	25,000	38,993	25,000
1212 Wellness Benefit			200			
1242 Car Allowance				-		-
1300 Employee Benefits	13,528	14,943	12,387	13,412	14,985	14,164
1311 Bonus				-		-
1511 FICA			393	115	939	174
1512 Medicare	2,698	2,393	2,674	2,707	3,461	3,017
1521 Retirement	28,824	25,932	32,395	39,956	39,266	42,196
1531 State Insurance Fund						
1541 Health Insurance	49,457	51,982	53,545	73,423	49,758	91,021
1545 Dental Insurance	3,185	4,062	4,147	5,349	4,126	6,270
1548 Vision Insurance	559	729	712	1,002	679	1,174
1561 Long Term Disability	646	681	720	1,305	673	1,379
<b>Total:</b>	<b>292,372</b>	<b>275,862</b>	<b>297,820</b>	<b>385,665</b>	<b>360,710</b>	<b>423,564</b>
<b>Materials, Supplies, Services</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
2321 Travel & Training	2,451	3,097	1,923	4,700	4,700	4,700
2369 Meetings	26	47	65	200	131	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,206	1,260	1,192	1,700	1,700	2,200
2513 Equipment Supplies & Maintenance	25,470	27,265	23,532	30,000	20,189	35,000
2610 Buildings & Ground Maintenance	15	102				
3111 Utilities		23,234	84		83	100
4320 Engineering Services						
4531 Professional/Technical Services	600	2,531	24,406	8,000	4,001	8,000
4811 Equipment Rental/Lease	5,280	12,664	14,913	20,000	11,442	30,000
5002 Misc. Services & Supplies						
5110 Street Material						
5121 Unimproved Road Maintenance	28,365	14,945	21,448	30,000	27,763	30,000
5122 Paved Road Maintenance	604,235	152,072	65,083	120,000	103,407	831,500
5141 Street Light Maintenance			10,032	125,000		125,000
5721 Snow Removal	65,099	64,864	24,543	65,000	85,000	65,000
5730 Sign Maintenance			14,282	20,000	936	20,000
5731 Street Sweeping	2,575	5,042				20,000
6000 Bad Debt Expense	16,416	16,510				
Sidewalk Maintenance				20,000		20,000
<b>Total:</b>	<b>751,737</b>	<b>323,633</b>	<b>201,502</b>	<b>444,600</b>	<b>259,352</b>	<b>1,191,800</b>
<b>Capital Outlay</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
7410 Equipment		3,426			8,892	50,000
<b>Total:</b>	<b>-</b>	<b>3,426</b>	<b>-</b>	<b>-</b>	<b>8,892</b>	<b>50,000</b>
<b>Interfund Transactions</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
9154 Transfer to Fleet Fund	45,562	72,181	68,007	69,597	69,597	115,899
Transfer to SID 2000-1 Fund						
Transfer to Cap. Proj. Electric (Streetlights)						
Transfer to Cap. Proj. Road Funds						
9179 Transfer to Road Debt Fund		145,350	151,635			
<b>Total:</b>	<b>45,562</b>	<b>217,531</b>	<b>219,642</b>	<b>69,597</b>	<b>69,597</b>	<b>115,899</b>

# Youth Council



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

## **Mission**

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

## **Department Description**

Eagle Mountain city created the Youth Council to provide an opportunity for the youth in the community to learn about and participate in local government. The Youth Council organizes and takes part in service projects and community events. Students in grades 9-12, who reside in or attend school in Eagle Mountain, Cedar Fort, Fairfield, White Hills, or Saratoga Springs are eligible to participate in the Youth Council. Youth Council meetings are generally held the first Thursday of each month at 4:30 pm in the City Council Chambers at City Hall.



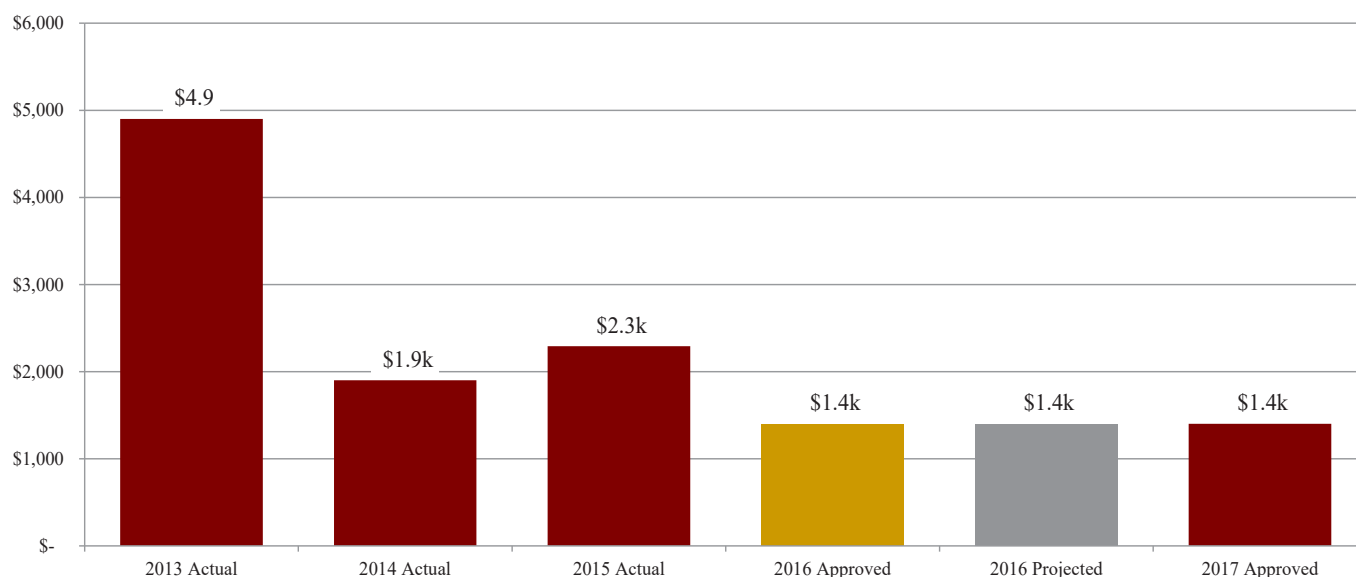
## Youth Council Staff Organization

Up until last year, the Special Events Director coordinated with the Youth Council. Now the Council is organized and run entirely by volunteers.

## Youth Council Personnel Changes

There were no changes to personnel.

## Youth Council Expenditure Trends



# Youth Council

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

*The total budget DECREASED by 0%*

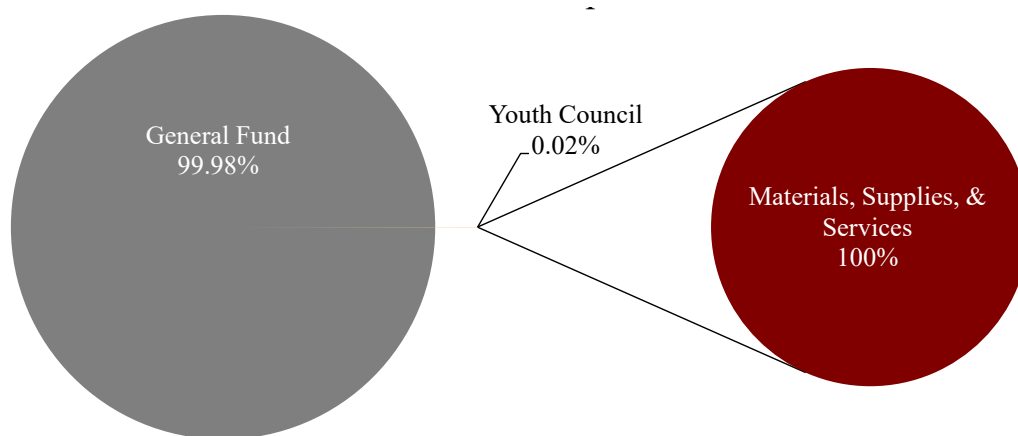
**Personnel Services** - There are no personnel services expenditures for this department.

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

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

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

## Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41930 - Youth Council Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			2,155	-	-	-
Materials, Supplies & Services	4,900	1,901	136	1,400	1,400	1,400
Capital Outlay						
Interfund Transactions						
<b>Expenditure Total:</b>	<b>4,900</b>	<b>1,901</b>	<b>2,291</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
General Taxes & Revenues	4,900	1,901	2,291	1,400	1,400	1,400
<b>Revenue Total:</b>	<b>4,900</b>	<b>1,901</b>	<b>2,291</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Fund 10- General Department 41930- Youth Council Detail						
PERSONNEL SERVICES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries - FT		2975	1,547			
1112 Salaries - PT		123				
1211 Overtime		34	28			
1300 Employee Benefits		398	309			
1511 FICA		8				
1512 Medicare		44	23			
1521 Retirement		378	233			
1541 Health Insurance		22	4			
1545 Dental Insurance		5	4			
1548 Vision Insurance						
1561 Long Term Disability		3	7			
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>3,989</b>	<b>2,155</b>	<b>-</b>	<b>-</b>	<b>-</b>
MATERIALS, SUPPLIES, & SERVICES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues Subscriptions & Membership				1,200	1,200	1,200
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	4,900	1,901	136	200	200	200
6527 Grants/Cont.- Youth Council						
<b>Total:</b>	<b>4,900</b>	<b>1,901</b>	<b>136</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
CAPITAL OUTLAY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
INTERFUND TRANSACTIONS	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

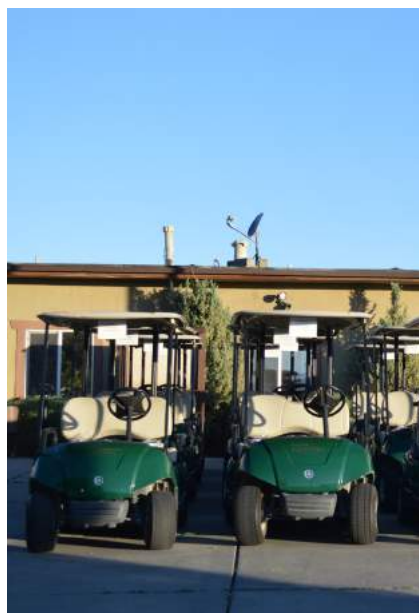






# VI. Special Revenue Funds

Special Revenue Funds Overview .....	174
Cemetery.....	175
Economic Development.....	178
Storm Water.....	183
Impact Fees .....	187





# Special Revenue Funds

---

## Special Revenue Funds Overview

### Definition of Special Revenue Funds

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

The following discussion explains how Special Revenue funds provide transparency: Taxes are received into the General Fund along with several other revenue streams. Because taxes are pooled together with other revenue streams, when the pool of revenues is used for an activity, 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 10 Special Revenue Funds: Cemetery, Economic Development, Storm Water, Water Impact Fees, Wastewater Impact Fees, Electric Impact Fees, Parks Impact Fees, Public Safety Impact Fees, Storm Water Impact Fees, and Transportation Impact Fees. The Cemetery Fund was recently added when a cemetery was constructed within the City. The Economic Development Fund has previously been a part of the Special Revenue Funds. The Storm Water Fund was moved into the Special Revenue Fund from the Enterprise Fund two years ago on the request of the auditor, as there is no specific good received or consumed by residents for this service. The latter seven Special Revenue Funds are impact fee funds.

## Cemetery Fund Description

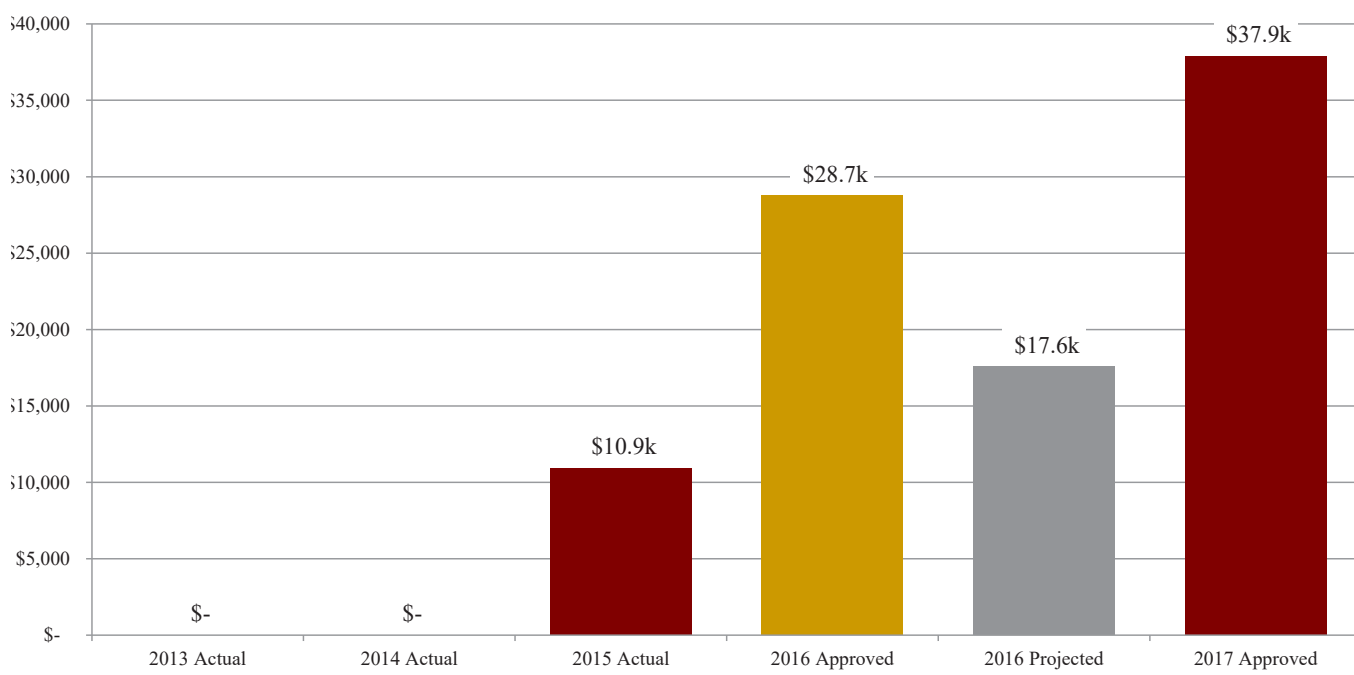
### Mission

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

### Department Description

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

## Cemetery Fund Expenditure Trends



# Cemetery

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 24%.***

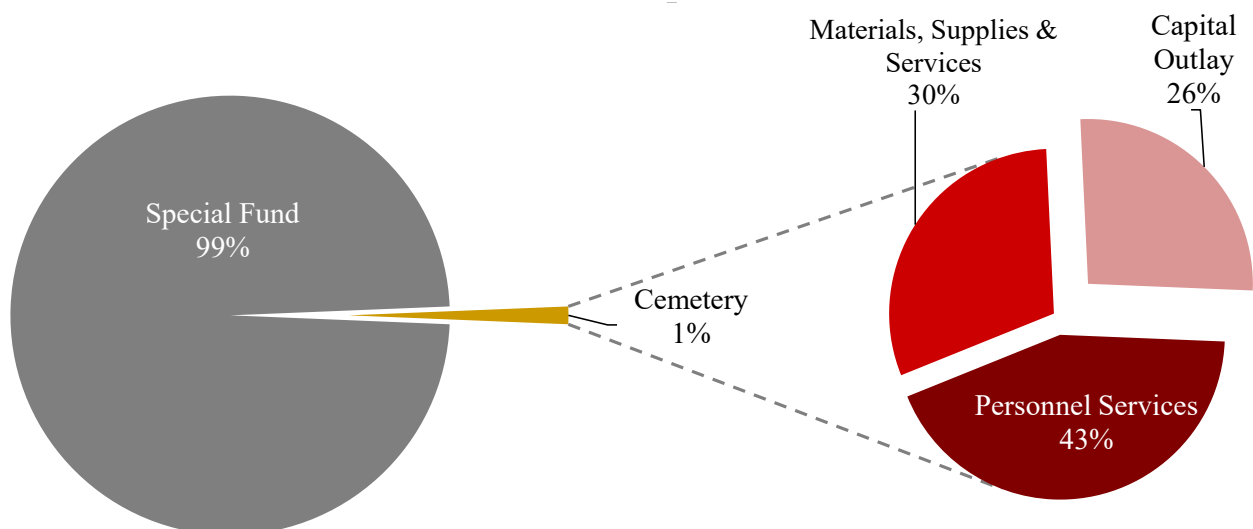
**Personnel Services** - Personnel services are not materially different between budget years.

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

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

**Capital Outlay** - Capital outlay was needed this year, unlike the previous fiscal year, increasing capital outlay (\$10,000).

## Cemetery Expenditures Compared to Special Revenue Fund Expenditures





Special Revenue Fund Department 62 - Cemetery						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			-	16,249	11,110	16,384
Materials, Supplies & Services			4,124	12,500	6,453	11,500
Capital Outlay			6,789			10,000
Interfund Transactions						
<b>Expenditure Total:</b>	-	-	10,913	28,749	17,563	37,884
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
33200 - Burial Plot Sales			5,000	15,000	16,800	17,000
33201 - Opening/Closing Fee			1,300	3,000	5,658	6,000
38110 - Transfer in From General Fund			713			10,000
<b>Revenue Total:</b>	-	-	7,013	18,000	22,458	33,000
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:			(3,900)	(10,749)	4,895	(4,884)
Fund Balance (Deficit)- Beginning:		3,900	3,900	-	-	4,895
<b>Fund Balance (Deficit)- Ending:</b>	-	3,900	-	(10,749)	4,895	11
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time					0.15	0.15
Part-time/Seasonal						
<b>FTE Total:</b>	-	-	-	-	0.15	0.15

Special Revenue Fund Department 62 - Cemetery						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries FT				10,814	7,645	10,814
1112 Salaries PT				-		-
1211 Overtime						
1300 Employee Benefits				670	474	670
1311 Bonus						
1511 FICA				-		-
1512 Medicare				157	111	157
1521 Retirement				1,997	1,412	1,997
1541 Health Insurance				2,343	1,330	2,478
1545 Dental Insurance				171	102	171
1548 Vision Insurance				32	17	32
1561 Long Term Disability				65	19	65
<b>Total:</b>	-	-	-	16,249	11,110	16,384
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues and Subscriptions						
2513 Equipment Supplies & Maintenance				2,000		1,500
4121 Attorney Fees			360			
4531 Professional and Technical Services		11,515	3,764	8,000	6,453	8,000
5002 Misc. Services & Supplies				1,000		1,000
5410 Landscaping Maintenance				1,500		1,000
5510 Burial Site Opening/Closing Costs						
6211 Insurance and Surety Bond						
<b>Total:</b>	-	11,515	4,124	12,500	6,453	11,500
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						10,000
7410 Equipment			6,789			
<b>Total:</b>	-	-	6,789	-	-	10,000
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to General Fund						
Transfer to Other Fund						
<b>Total:</b>	-	-	-	-	-	-

# Economic Development

## Mission

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

## Department Description

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



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

## Accomplishments:

- Held first business forum dinner
- Created [www.embusiness.org](http://www.embusiness.org)

## Goals:

- Promote the business incubator and forum
- Attract new businesses to the community

## Economic Development Performance Measurements

		2015 Actual	2016 Proposed	2016 Actual	2017 Proposed
<b>City Objective</b>	<b>Promote Economic Development</b>				
<b>Department Objective</b>	Grow the City's economy by developing the commercial and industrial sectors				
1.1	Increase the number of jobs in Eagle Mountain	140	50	38	100
1.2	Increase the number of commercial businesses in Eagle Mountain	8	10	6	10
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Improve the citizen's perception of the City's economic development efforts				
2.2	Increase Economic Development rating in the Citizen Survey	4.5	4	3.2	3.3



## Economic Development Department Organization

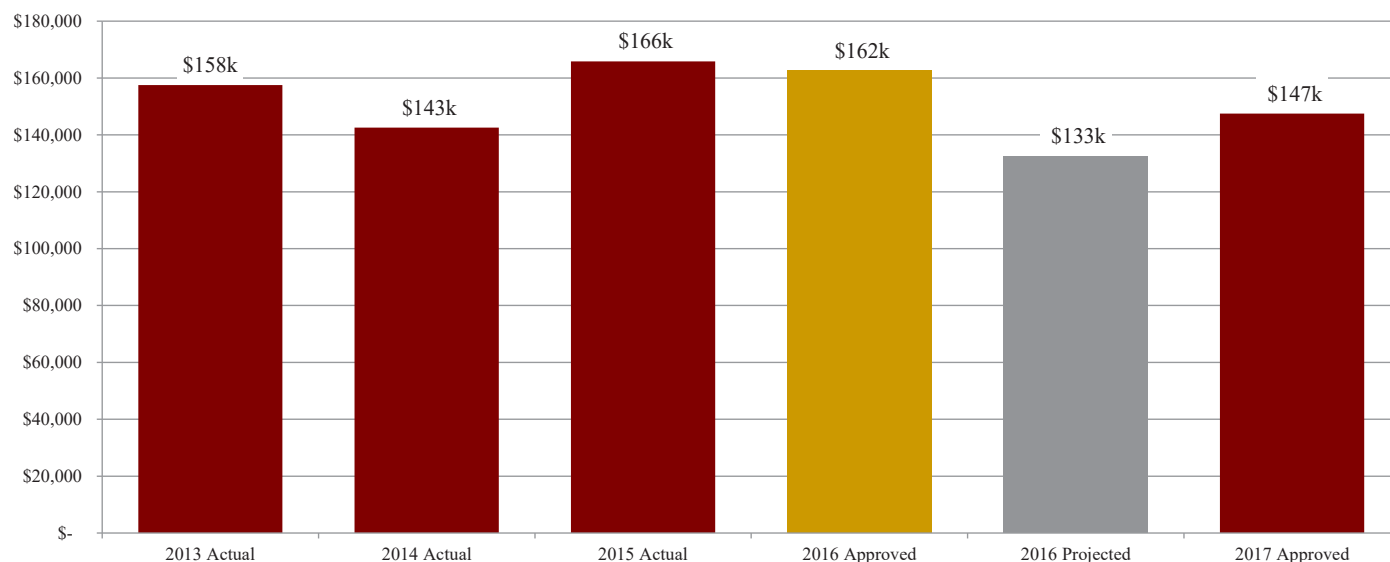


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Economic Development Department Personnel Changes

There were no personnel changes.

## Economic Development Department Expenditure Trends



# Economic Development

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

*The total budget **DECREASED** by 10%.*

**Personnel Services** - The difference between budget years is not materially significant.

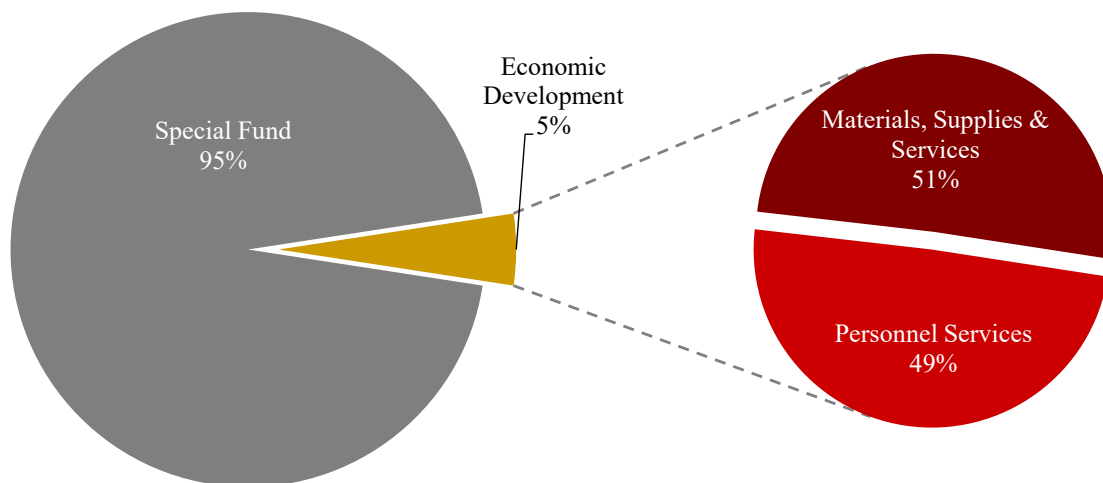
**Interfund Transactions** - There are no interfund transaction expenditures for this department.

**Materials, Supplies & Services** - Due to decreases in building rent, association memberships, and travel, materials, supplies, and services expenditures decreased (\$15,608).

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

Economic  
Development

## Economic Development Expenditures Compared to Special Revenue Fund Expenditures







## Economic Development Summary

Special Revenue Fund Department 60 - Economic Development Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	-	64,811	69,731	72,247	69,114	72,830
Materials, Supplies & Services	157,531	77,767	96,134	90,250	63,393	74,642
Capital Outlay						-
Debt Service						-
Interfund Transactions						-
<b>Expenditure Total:</b>	<b>157,531</b>	<b>142,577</b>	<b>165,865</b>	<b>162,497</b>	<b>132,507</b>	<b>147,473</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
60-00-33100-0000 Incubator Tenant Rental	6,260	27,746	28,805	10,000	19,298	10,000
60-00-33101-0000 Golf Sponsorship		4,328	4,571	2,000	3,571	3,500
60-00-33431-0000 EDCU Grant		2,000				
60-00-37010-0000 Interest Earnings						
60-00-37020-0000 Sale of Assets (Building)			30,000			
60-00-38110-0000 Transfer In from General Fund		60,000	60,000	72,000	72,000	72,000
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						
<b>Revenue Total:</b>	<b>6,260</b>	<b>94,074</b>	<b>123,376</b>	<b>84,000</b>	<b>94,869</b>	<b>85,500</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(157,910)	(46,461)	(74,108)	(78,497)	(37,638)	(61,973)
Fund Balance (Deficit)- Beginning:	440,126	282,216	235,755	161,647	161,647	124,009
<b>Fund Balance (Deficit)- Ending:</b>	<b>282,216</b>	<b>235,755</b>	<b>161,647</b>	<b>83,150</b>	<b>124,009</b>	<b>62,036</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time		0.65	0.65	0.65	0.65	0.65
Part-time/Seasonal						

# Economic Development

Special Revenue Fund						
Department 60 - Economic Development Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries		43,448	46,151	48,865	47,049	48,865
1211 Overtime						
1242 Car Allowance						
1300 Employee Benefits		2,694	2,857	3,030	2,918	3,030
1511 FICA						
1311 Bonus						
1512 Medicare		591	657		671	
1521 Retirement		7,512	8,512	9,025	8,690	9,025
1531 State Insurance Fund						
1541 Health Insurance		9,569	10,486	10,154	8,847	10,737
1545 Dental Insurance		750	811	740	717	740
1548 Vision Insurance		135	138	139	119	139
1561 Long Term Disability		113	119	295	103	295
1999 Reserve For Pay Adjustments						
<b>Total:</b>	-	64,811	69,731	72,247	69,114	72,830
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2121 Dues, Subscriptions, Memberships	24,526	8,050	23,150			
UVU Business Resource Center				5,000	5,000	
Lehi Area Chamber of Commerce				3,000	3,000	3,000
EDC Utah Membership				800	800	
UV Chamber of Commerce				100	100	250
Utah Alliance for Economic Dev.				350	350	
NBIA				300	300	
IEDC						
2321 Travel & Training	1,329	1,791	1,472			
NBIA Conference				1,000	1,000	
ICSC Conference				1,000	1,000	3,000
GOED				500	500	500
UV Chamber/Utah Alliance				200	200	200
2369 Meetings		34	1,144	1,500	342	1,500
4320 Consulting Services			7,900			3,000
4812 Building Rent	71,559	65,350	57,625	72,000	45,594	53,192
5780 Marketing Tools	46,937	449		1,500	2,207	7,000
6211 Insurance and Surety Bond						
6522 Economic Development	13,179	2,093	4,843			
Luncheon Hosting				1,000	1,000	1,000
Street Fairs				1,000	1,000	1,000
Golf Tournament/Economic Summit				1,000	1,000	1,000
<b>Total:</b>	157,531	77,767	96,134	90,250	63,393	74,642
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						
<b>Total:</b>	-	-	-	-	-	-
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
8111 Principal						
8121 Interest						
8151 Paying Agent Fee						
<b>Total:</b>	-	-	-	-	-	-
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to General Fund						
Transfer to Other Fund						
<b>Total:</b>	-	-	-	-	-	-

# Storm Water

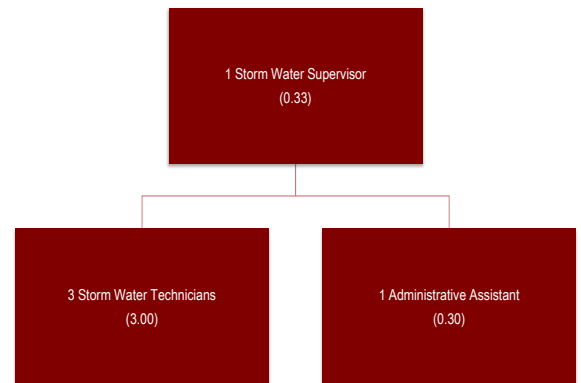
## Storm Water Mission & Department Description

### Mission

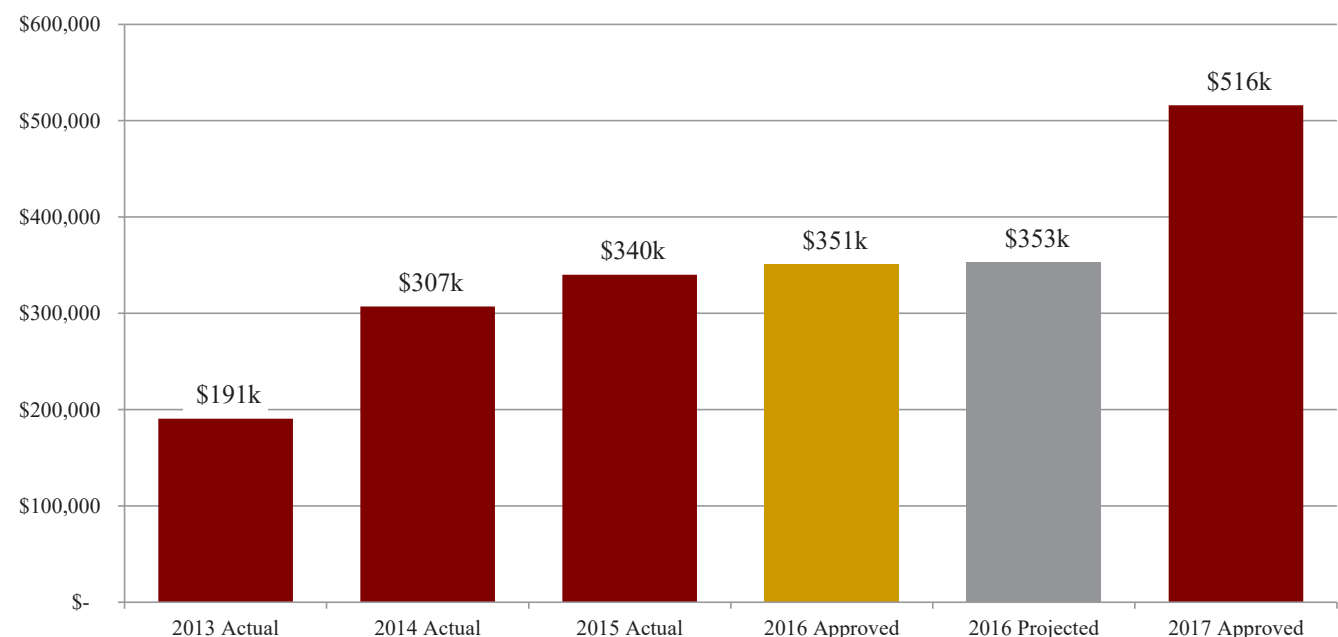
*To protect the health, safety, and welfare of Eagle Mountain City, its inhabitants, and downstream entities through the improvement of the City's storm drain system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm drain system.*

### Department Description

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



## Storm Water Department Expenditure Trends



# Storm Water

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 32%.***

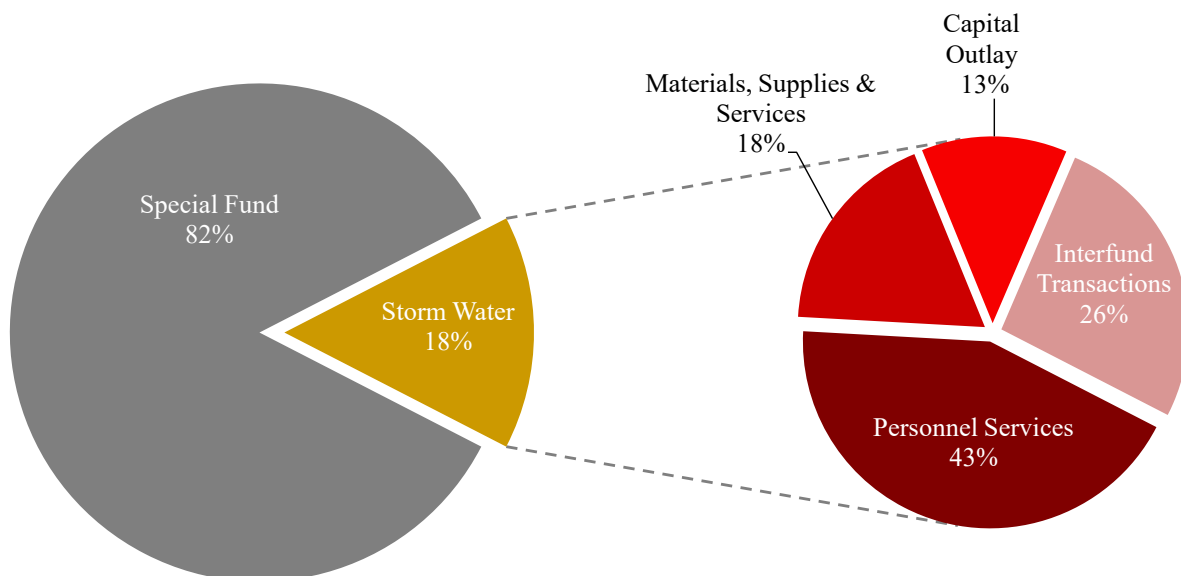
**Personnel Services** - An increase in full-time salaries, benefits, Medicare, retirement, and insurance increased personnel services expenditures (\$70,050).

**Interfund Transactions** - Due to increased administrative charges and GIS Internal Service Fund transfers, interfund transactions increased (\$9,030).

**Materials, Supplies & Services** - Due to the City's growth, street sweeping, stormdrain maintenance, manhole maintenance, and equipment needs have increased, increasing materials, supplies & services expenditures (\$21,025).

**Capital Outlay** - Due to plans to purchase a needed skidsteer, skidsteer trailer, and dump trailer, capital outlay expenditures increased (\$65,000).

## Storm Water Expenditures Compared to Special Revenue Fund Expenditures





**Special Revenue Fund**  
**Department 35900 - Storm Water Summary**

<b>EXPENDITURES</b>		<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services		125,435	150,481	180,716	153,440	186,285	223,490
Materials, Supplies & Services		31,778	73,693	36,767	71,700	40,409	92,725
Capital Outlay					-	-	65,000
Debt Service							-
Interfund Transactions		33,316	82,940	122,571	125,846	125,845	134,875
<b>Expenditure Total:</b>		<b>190,529</b>	<b>307,113</b>	<b>340,054</b>	<b>350,986</b>	<b>352,539</b>	<b>516,090</b>
<b>REVENUES</b>		<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
59-00-35900-0000	Utility Billing - Storm Drain	221,323	237,408	323,815	365,000	333,615	350,000
59-00-35920-0000	Damage to Services - Storm Drain		29,353				
59-00-35999-0000	YEC Audit Adjustments & Accrual	705	25,993				
<b>Revenue Total:</b>		<b>222,027</b>	<b>292,755</b>	<b>323,815</b>	<b>365,000</b>	<b>333,615</b>	<b>350,000</b>
<b>BALANCE SUMMARY</b>		<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
<b>Excess (Deficiency) of Financing Sources over Financing Uses:</b>		<b>45,822</b>	<b>36,984</b>	<b>78,111</b>	<b>14,014</b>	<b>(18,924)</b>	<b>(166,090)</b>
<b>Fund Balance (Deficit)- Beginning:</b>		<b>59,204</b>	<b>105,026</b>	<b>142,010</b>	<b>220,121</b>	<b>220,121</b>	<b>201,197</b>
<b>Fund Balance (Deficit)- Ending:</b>		<b>105,026</b>	<b>142,010</b>	<b>220,121</b>	<b>234,136</b>	<b>201,197</b>	<b>35,107</b>
<b>PERSONNEL SUMMARY (FTE)</b>		<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected							
Appointed							
Full-time		2.00	2.00	2.00	3.00	3.00	3.63
Part-time/Seasonal							
<b>FTE Total:</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.63</b>

# Storm Water

Special Revenue Fund						
Department 35900 - Storm Water Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
59-45-59000-1111 Salaries - FT	72,985	82,781	99,522	89,182	103,693	114,997
59-45-59000-1112 Salaries - PT		6,142	7,997	3,232	8,949	3,232
59-45-59000-1211 Overtime	4,509	3,724	6,228		11,000	
59-45-59000-1300 Employee Benefits	5,803	6,521	7,109	5,529	7,436	9,129
59-45-59000-1311 Bonus						
59-45-59000-1511 FICA	2	246	571	426	589	-
59-45-59000-1512 Medicare	1,053	1,585	1,552	1,393	1,722	2,135
59-45-59000-1521 Retirement	11,121	13,901	17,924	16,472	19,085	27,195
59-45-59000-1531 Worker's Compensation	355	1,223	1,211	1,000	967	1,000
59-45-59000-1541 Health Insurance	27,083	31,171	35,075	32,804	29,724	59,965
59-45-59000-1545 Dental Insurance	1,833	2,432	2,692	2,390	2,406	4,131
59-45-59000-1548 Vision Insurance	404	438	466	448	400	774
59-45-59000-1561 Long Term Disability	289	317	369	565	314	933
<b>Total:</b>	<b>125,435</b>	<b>150,481</b>	<b>180,716</b>	<b>153,440</b>	<b>186,285</b>	<b>223,490</b>
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
59-45-59000-2121 Dues, Subscriptions, Memberships			3,782	3,500	3,500	3,700
2321 Travel & Training	347	995	300	2,375	2,375	2,375
2369 Meetings			43	50		50
2431 Uniforms & Clothing	800	826	784	900	900	1,100
2513 Equipment Supplies & Maintenance	8,002	11,006	10,253	8,000	5,750	10,500
2514 Stormdrain Maint.	14,317	12,638	10,840	24,875	12,160	30,000
2610 Building & Grounds Maintenance		2,529	30			
3111 Utilities		23,234			1,752	3,000
4121 Attorney Fees		3,024	108	3,000	340	1,000
4140 Banking Fees		1,156	994	3,000	2,541	
4211 Computer Network & Data Processing		553				
4391 Blue Staking		656	29			
4521 Collection Fees	14	5	2		144	
4531 Professional & Technical Services	2,587	1,093	2,506	5,000	2,743	5,000
4541 Utility Bill Printing & Mailing		4,523				
4811 Equipment Rental/Lease	5,630	7,505	503	6,000	489	6,000
5002 Misc. Services & Technical Services						
Manhole Collar Maint.						5,000
5731 Street Sweeping			5,115	10,000	7,715	20,000
6000 Bad Debt Expense	81	153				
6211 Insurance & Surety Bonds		3,797	1,478	5,000		5,000
<b>Total:</b>	<b>31,778</b>	<b>73,693</b>	<b>36,767</b>	<b>71,700</b>	<b>40,409</b>	<b>92,725</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
59-45-59000-7000 Capital Purchases						
59-45-59000-7111 Land and Rights of Way						65,000
59-45-59000-7410 Equipment						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
8121 Interest						
8151 Paying Agent Fee						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
59-61-48000-9110 Administrative Charge	25,000	44,494	37,227	54,049	54,049	59,335
59-61-48000-9154 Transfer to Fleet Fund	8,316	38,446	50,629	36,197	36,197	36,197
Transfer to Utility Billing Internal Service Fund			20,734	16,754	16,754	17,194
Transfer to GIS Internal Service Fund			13,981	18,845	18,845	22,149
<b>Total:</b>	<b>33,316</b>	<b>82,940</b>	<b>122,571</b>	<b>125,846</b>	<b>125,845</b>	<b>134,875</b>

# Impact Fees

## Impact Fee Overview

Impact fees are fees imposed on a new or proposed development project to pay for all or a portion of the costs associated with providing public services and infrastructure to the new development. The City collects these fees for the following services: culinary water, sewer, transportation, storm drain, police, and parks and recreation. The sale of the utilities eliminated impact fees for electric and it is against Utah state law to collect impact fees for gas.

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

All the impact fees, except for culinary water, are distinguished by service areas within the City. These service areas are the North Service Area (“NSA”), South Service Area (“SSA”), and West Service Area (“WSA”). The NSA and SSA are divided by Unity Pass and the WSA incorporates the White Hills/Pole Canyon area. Culinary water is divided as Service Area 1 and Service Area 2. Service Area 2 includes the North portion of the NSA that utilizes water tank #4. Service Area 1 includes the remaining area in the city. Below is a consolidated impact fee schedule. All fees are charged per Equivalent Residential Unit (ERU). Note that the City is working on new Capital Facility Plans, which may affect some of these impact fees during FY 2017.

## Consolidated Impact Fee Schedule

Consolidated Impact Fee Schedule					
	Service Area 1	Service Area 2	NSA	SSA	WSA
Culinary Water	4,261	5,447	-	-	-
Sewer	-	-	3,717	3,462	-
Transportation	-	-	2,405	2,966	1,094
Storm Drain	-	-	274	611	398
Police	-	-	47	47	47
Parks & Recreation	-	-	1,632	1,268	1,268



# Impact Fees

## Electric Impact Fee Fund

Special Revenue Fund Fund 13- Electric Impact Fee						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
13-51-53000-6301 SL6 Silver Lake Main Line Reimbursement		61,448	85,862			
13-51-53000-6302 SITLA Impact Fee Reimbursement						
13-51-53000-6303 EM Links Reimbursement	3,394	17,495				
13-61-48100-9153 Transfer to Electric Fund			2,002,532			
13-61-48100-9144 Transfer to Electric Cap Projects Fund						
13-61-48100-9175 Transfer to Gas Electric Bond Fund						
<b>Total Financing Uses:</b>	<b>3,394</b>	<b>78,944</b>	<b>2,088,394</b>	<b>-</b>	<b>-</b>	<b>-</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
13-00-34805-0000 S Revenue Bond Equity Buy-In Pwr	74,350					
13-00-34806-0000 N Revenue Bond Equity Buy-In Pwr	35,753					
13-00-34825-0000 Future Facilities SSA	52,767	88,054	59,280			
13-00-34844-0000 Silverlake Main Feeder	9,862	45,279	17,673			
13-00-34845-0000 Future Facilities NSA	213,963	391,320	145,653			
13-00-34846-0000 Spring Valley Line Ext EM Links	51,559	(31,780)				
13-00-37010-0000 Interest Earnings	2	2	2			
13-00-38153-0000 Transfer from Electric Fund						
<b>Total Financing Sources:</b>	<b>438,256</b>	<b>492,875</b>	<b>222,609</b>	<b>-</b>	<b>-</b>	<b>-</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	434,862	413,932	(1,865,785)	-	-	-
Fund Balance (Deficit)- Beginning:	1,016,991	1,451,853	1,865,785	(0)	(0)	(0)
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,451,853</b>	<b>1,865,785</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

## Parks/Trails Impact Fee Fund

Special Revenue Fund Fund 15 -Parks/Trails Impact Fee						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
15-51-51000-4531 Professional & Technical Services				20,000	10,823	10,000
15-51-51000-6302 SITLA Impact Fee Reimbursement	16,280	30,360	37,950	50,000	68,112	65,000
15-61-48100-9146 Transfer to General Capital Proj Fund				100,000	100,000	600,000
<b>Total Financing Uses:</b>	<b>16,280</b>	<b>30,360</b>	<b>37,950</b>	<b>170,000</b>	<b>178,935</b>	<b>675,000</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
15-00-34825-0000 Future Facilities SSA	19,488	29,032	34,762	30,000	32,088	85,000
15-00-34840-0000 SITLA Equity Buy-In NSA	26,290	29,590	35,398	30,000	44,352	40,000
15-00-34841-0000 SITLA Equity Buy-In SSA	4,070	8,360	10,010	10,000	9,240	10,000
15-00-34845-0000 Future Facilities NSA	101,738	102,758	122,928	100,000	154,022	375,000
15-00-37010-0000 Interest Earnings						
15-00-38110-0000 Transfer from General Fund Impact Fees						
<b>Total Financing Sources:</b>	<b>151,586</b>	<b>169,740</b>	<b>203,098</b>	<b>170,000</b>	<b>239,702</b>	<b>510,000</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	135,306	139,380	165,148	-	60,767	(165,000)
Fund Balance (Deficit)- Beginning:	64,653	199,959	339,339	504,487	504,487	565,254
<b>Fund Balance (Deficit)- Ending:</b>	<b>199,959</b>	<b>339,339</b>	<b>504,487</b>	<b>504,487</b>	<b>565,254</b>	<b>400,254</b>



## Public Safety Impact Fee Fund

<b>Special Revenue Fund</b>						
<b>Fund 16- Public Safety Impact Fee</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
16-61-48100-9110 Transfer to General Fund (Reimbursement)		147,432				
<b>Total Financing Uses:</b>	<b>-</b>	<b>147,432</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
16-00-34805-0000 Equity Buy-In Public Safety SSA	405					
16-00-34806-0000 Equity Buy-In Public Safety NSA	4,909	94				
16-00-34825-0000 Future Facilities SSA	2,532	3,572	4,324	3,500	3,706	3,500
16-00-34845-0000 Future Facilities NSA	22,468	12,549	15,125	11,500	18,177	18,000
16-00-37010-0000 Interest Earnings						
16-00-38110-0000 Transfer from General Fund Impact Fees						
<b>Total Financing Sources:</b>	<b>30,314</b>	<b>16,215</b>	<b>19,449</b>	<b>15,000</b>	<b>21,883</b>	<b>21,500</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	30,314	(131,217)	19,449	15,000	21,883	21,500
Fund Balance (Deficit)- Beginning:	121,583	151,897	20,680	40,129	40,129	62,012
<b>Fund Balance (Deficit)- Ending:</b>	<b>151,897</b>	<b>20,680</b>	<b>40,129</b>	<b>55,129</b>	<b>62,012</b>	<b>83,512</b>

## Storm Drain Impact Fee Fund

<b>Special Revenue Fund</b>						
<b>Fund 17- Storm Water Impact Fee</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
IFFP Update				25,000		25,000
17-61-48200-9147 Impact Fee Reimbursement						
17-81-59000-7311 Storm Water Improvements						
17-51-59000-6306 EM Property Reimbursement	2,181	3,248	2,668	3,500	1,939	4,000
<b>Total Financing Uses:</b>	<b>2181</b>	<b>3248</b>	<b>2668</b>	<b>28500</b>	<b>1939</b>	<b>29000</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
17-00-34806-0000 N Revenue Bond Equity Buy-In	6,564	14,402	9,300	10,000		
17-00-34820-0000 EMP Property Buy-In	58	1,305	2,204	1,000	2,000	2,000
17-00-34825-0000 Future Facilities SSA		12,663	1,876		2,000	2,000
17-00-34833-0000 Tickville Wash/Basin Equity Buy-In			14,010	7,500	18,000	17,500
17-00-34845-0000 Future Facilities NSA	4,293	23,931	45,856	30,000	47,500	45,000
17-00-37010-0000 Interest Earnings	1,334	1,250	965	500	800	500
17-00-38110-0000 Transfer from General Fund Impact Fees Charges for Services						
<b>Total Financing Sources:</b>	<b>12,249</b>	<b>53,551</b>	<b>74,211</b>	<b>49,000</b>	<b>70,300</b>	<b>67,000</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	10,068	50,303	71,543	20,500	68,361	38,000
Fund Balance (Deficit)- Beginning:	24,134	34,202	84,505	156,047	156,047	224,408
<b>Fund Balance (Deficit)- Ending:</b>	<b>34,202</b>	<b>84,505</b>	<b>156,047</b>	<b>176,547</b>	<b>224,408</b>	<b>262,408</b>

# Impact Fees

## Transportation Impact Fee Fund

<b>Special Revenue Fund</b>						
<b>Fund 18- Transportation Impact Fee</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
18-51-44100-4531 Professional & Technical Services				25,000		25,000
18-51-44100-6301 SL6 Pony Express Pkwy Reimbursement		148,382	78,625	85,000		95,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	18,509	52,327	76,273	80,000	116,966	125,000
18-51-44100-6306 EM Property Reimbursement	44,666	189,838	149,105	100,000	127,202	150,000
18-51-44100-6310 Developer Impact Fee Reimb.			30,393			
18-51-44100-7000 Capital Outlay						
18-61-48100-9146 Transfer to Capital Projects Fund						
18-61-48100-9179 Transfer to Debt Service Fund	150,838					
18-61-48100-9146 Due to Capital Project Fund		125,000				550,000
18-61-48200-9147 Reimburse Impact Fee Payments						
<b>Total Financing Uses:</b>	<b>214,013</b>	<b>515,548</b>	<b>334,396</b>	<b>290,000</b>	<b>244,168</b>	<b>945,000</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
18-00-34820-0000 EMP Buy-In	64,090	149,526	149,105	115,000	174,166	170,000
18-00-34825-0000 Future Facilities SSA	16,993	30,476	36,491	30,000	33,684	30,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	28,872	43,400	41,391	30,000	51,113	45,000
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	18,081	18,848	22,568	20,000	20,832	20,000
18-00-34844-0000 Pony Express Ext through Silver Lake	45,542	78,810	78,588	60,000	91,797	85,000
18-00-34845-0000 Future Facilities NSA	75,201	128,448	133,854	100,000	165,292	160,000
18-00-34847-0000 Airport Road ROW NSA	4,290	11,220	10,949	7,500	13,504	13,000
18-00-34848-0000 Airport Road ROW SSA	985	2,508	3,003	2,000	2,772	2,500
18-00-34849-0000 Airport Road ROW WSA	99	297	66		99	
18-00-34850-0000 Future Facilities Trans WSA						
18-00-37010-0000 Interest Earnings	7	6	6	5	7	5
18-00-38110-0000 Transfer from General Fund Impact Fees		150,838				
<b>Total Financing Sources:</b>	<b>254,161</b>	<b>614,377</b>	<b>476,021</b>	<b>364,505</b>	<b>553,266</b>	<b>525,505</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
<b>Excess (Deficiency) of Financing Sources over Financing Uses:</b>	<b>40,148</b>	<b>98,829</b>	<b>141,625</b>	<b>74,505</b>	<b>309,098</b>	<b>(419,495)</b>
<b>Fund Balance (Deficit)- Beginning:</b>	<b>24,212</b>	<b>64,360</b>	<b>163,189</b>	<b>304,815</b>	<b>304,815</b>	<b>613,913</b>
<b>Fund Balance (Deficit)- Ending:</b>	<b>64,360</b>	<b>163,189</b>	<b>304,815</b>	<b>379,320</b>	<b>613,913</b>	<b>194,418</b>



## Wastewater Impact Fee Fund

Special Revenue Fund						
Fund 12- Wastewater Impact Fee						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
12-61-48100-9149 Transfer to Capital Project Fund						
12-61-48100-9152 Transfer to Sewer Fund						
12-51-52000-4531 IFFP Update			16,584	25,000	20,194	
12-51-52000-6303 EM Links Reimbursement	1,389	13,530	24,819			
12-51-52000-6306 EM Properties Reimbursement	10,932	10,799	10,465	10,000	7,622	10,000
Evan's Ranch Reimbursement				50,000	120,000	120,000
Transfer to Sewer Fund DEQ Debt Service		193,000	219,350			
Transfer to Sewer Fund						
<b>Total Financing Uses:</b>	<b>12,321</b>	<b>217,329</b>	<b>271,218</b>	<b>85,000</b>	<b>147,816</b>	<b>130,000</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
12-00-34805-0000 S Revenue Bond Equity Buy-In	68,677	149,568	180,662	150,000	165,312	165,000
12-00-34820-0000 EMP Property Buy-In	3,731	8,664	10,465	7,500	9,576	10,000
12-00-34825-0000 Future Facilities SSA	40,811	53,656	64,811	50,000	59,304	60,000
12-00-34835-0000 Collection Line	550					
12-00-34845-0000 Future Facilities WW NSA	28,715	51,178	69,321	50,000	91,495	90,000
12-00-34846-0000 Carlton Sewer Line EM Links	13,530	24,203	672			11,000
Evans Ranch Trunk Line						45,000
Ranches Pkwy Ext.						130,000
12-00-37010-0000 Interest Earnings	8	7	6		7	
12-00-38152-0000 Transfer from Sewer Fund						
<b>Total Financing Sources:</b>	<b>156,022</b>	<b>287,276</b>	<b>325,938</b>	<b>257,500</b>	<b>325,694</b>	<b>511,000</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	143,701	69,947	54,720	172,500	177,878	381,000
Fund Balance (Deficit)- Beginning:	390,869	534,570	604,517	659,237	659,237	837,115
Fund Balance (Deficit)- Ending:	534,570	604,517	659,237	831,737	837,115	1,218,115

# Impact Fees

## Water Impact Fee Fund

Special Revenue Fund						
Fund 11- Water Impact Fee						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
11-51-51000-6301 SL6 Pony Express Well Reimbursement						
11-51-51000-6302 SITLA Impact Fee Reimbursement	4,356	10,965	12,960	25,000	25,761	25,000
11-51-51000-6303 EM Links Reimbursement	1286					
11-51-51000-6305 Meadow Ranch Holdings Reimbursement		57,599	74,748	80,000		110,000
11-51-51000-6306 EM Properties Reimbursement		78	8,436		36,000	
11-51-51000-6308 Cedar Valley Water Co. Reimbursement				250,000	422,543	350,000
11-51-51000-6310 Developer Impact Fee Reimbursement			71,116			
11-61-48100-9148 Transfer to Capital Projects Fund						
11-61-48100-9151 Due to Water Fund		376,006				
Transfer to Water Fund (CWP Shares)	1,000,000		1,000,000			
Transfer to Water Fund (Settlement)			513,958			
<b>Total Financing Uses:</b>	<b>1,005,642</b>	<b>444,648</b>	<b>1,681,218</b>	<b>355,000</b>	<b>484,304</b>	<b>485,000</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
11-00-34805-0000 Buy In Water SA 1			164,960	150,000	223,493	220,000
11-00-34806-0000 Buy In Water SA 2			243,460	200,000	384,282	380,000
11-00-34810-0000 EM Properties Well	112,126	263,880	67,392			
11-00-34820-0000 EMP Buy-In	300	66				
11-00-34825-0000 Future Facilities SSA	44,013	71,288	22,324			
11-00-34830-0000 CP Water LC Equity Buy-In	7,032	(7,032)				
11-00-34831-0000 Sunset Dr Dist Line Equity Buy-In	2,455	4,067	977			
11-00-34832-0000 Spyglass Dist Line Equity Buy-In	1,776	2,905	698			
11-00-34833-0000 Valley View Wtr Tank Equity Buy-In		28,750	19,167			
11-00-34834-0000 Storage Reimbursement	84,378	140,715	33,106			
11-00-34840-0000 SITLA 12"Water Line NSA	6,646	8,425	2,024			
11-00-34841-0000 SITLA 12"Water Line SSA	4,291	4,484	1,404			
11-00-34844-0000 Pony Express Well	73,558					
11-00-34845-0000 Future Facilities NSA	341,743	250,634	65,472			
11-00-34860-0000 Future Facilities Water SA 1			825,081	750,000	1,189,879	1,185,000
11-00-34870-0000 Future Facilities Water SA 2			275,666	245,000	423,897	420,000
11-00-37010-0000 Interest Earnings	623	481	490	500	540	
11-00-38151-0000 Transfer from Water Fund						
<b>Total Financing Sources:</b>	<b>678,941</b>	<b>768,662</b>	<b>1,722,223</b>	<b>1,345,500</b>	<b>2,222,091</b>	<b>2,205,000</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(326,702)	324,014	41,004	990,500	1,737,787	1,720,000
Fund Balance (Deficit)- Beginning:	667,067	340,365	664,379	705,384	705,384	2,443,171
<b>Fund Balance (Deficit)- Ending:</b>	<b>340,365</b>	<b>664,379</b>	<b>705,384</b>	<b>1,695,884</b>	<b>2,443,171</b>	<b>4,163,171</b>



[ This page intentionally left blank ]







# VII. Enterprise Funds

Enterprise Funds Overview ..... 196

Enterprise Funds Revenues ..... 198

Enterprise Fund Summary ..... 202

Enterprise Funds..... 204

    Electric..... 204

    Gas..... 207

    Sewer..... 210

    Solid Waste..... 215

    Water..... 218



# Enterprise Funds Overview

---

## Enterprise Fund Overview

---

Enterprise revenues constitute 31% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain has three enterprise funds: Sewer, Solid Waste, and Water. This is down from six enterprise funds that existed two years ago, with the utility sale eliminating Gas and Electric funds, and Storm Drain being moved into the Special Revenue Fund.

## Enterprise Fund Service Levels

---

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

## Major Changes

---

No major changes occurred during the last fiscal year. Below we have included the utility sale which occurred two years ago. Additionally, the City continues to experience rapid growth.

- *Utility Sale*

The large change in the Enterprise Fund can be almost wholly attributed to the sale of the gas and electric utilities which were previously the largest of the City utilities. With the elimination of these funds, the revenues and expenditures of the Enterprise fund dropped drastically and the water utility became the largest of the City utilities.

- *Growth*

Eagle Mountain's expected exponential growth over the upcoming few decades has posed a challenge for utilities and their infrastructures. As the City plans for growth, it continually budgets money to pay for the infrastructure and accommodate near-future energy needs.

# Enterprise Funds Revenues

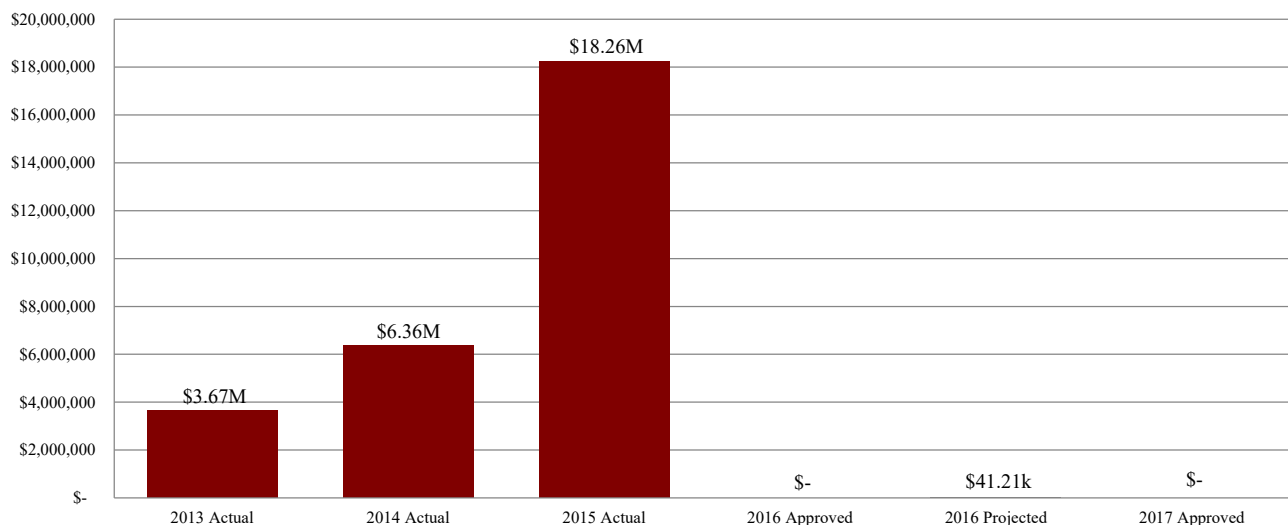
## Enterprise Fund Revenue Overview

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

### Electric Revenues

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

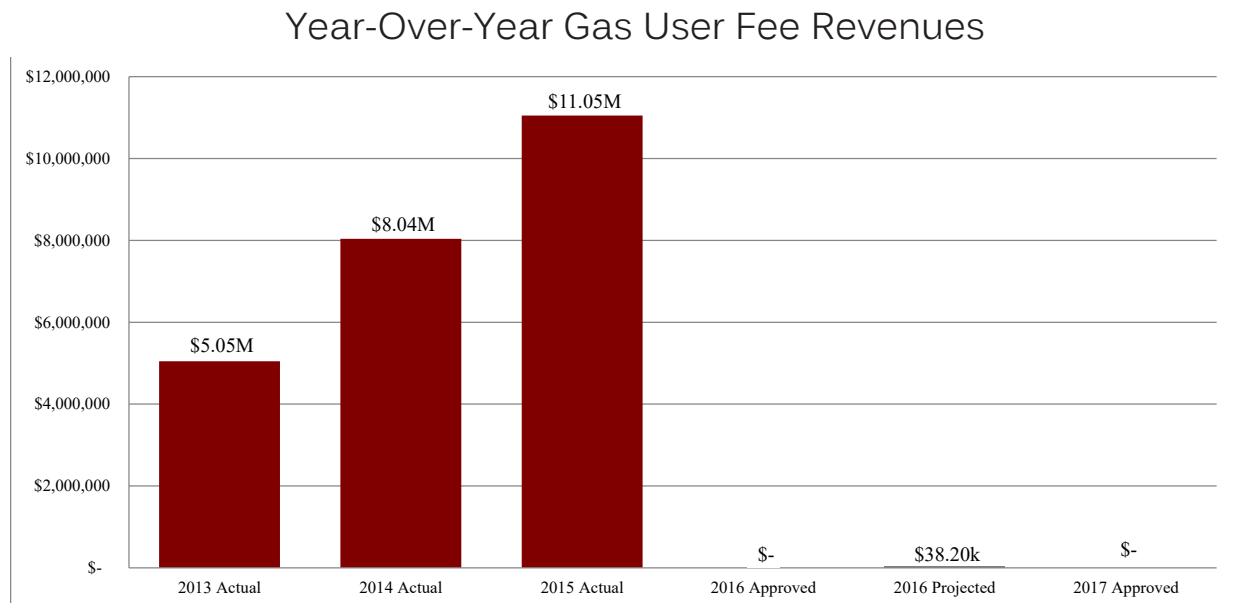
Year-Over-Year Electric User Fee Revenues



# Enterprise Funds Revenues

## Gas Revenues

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

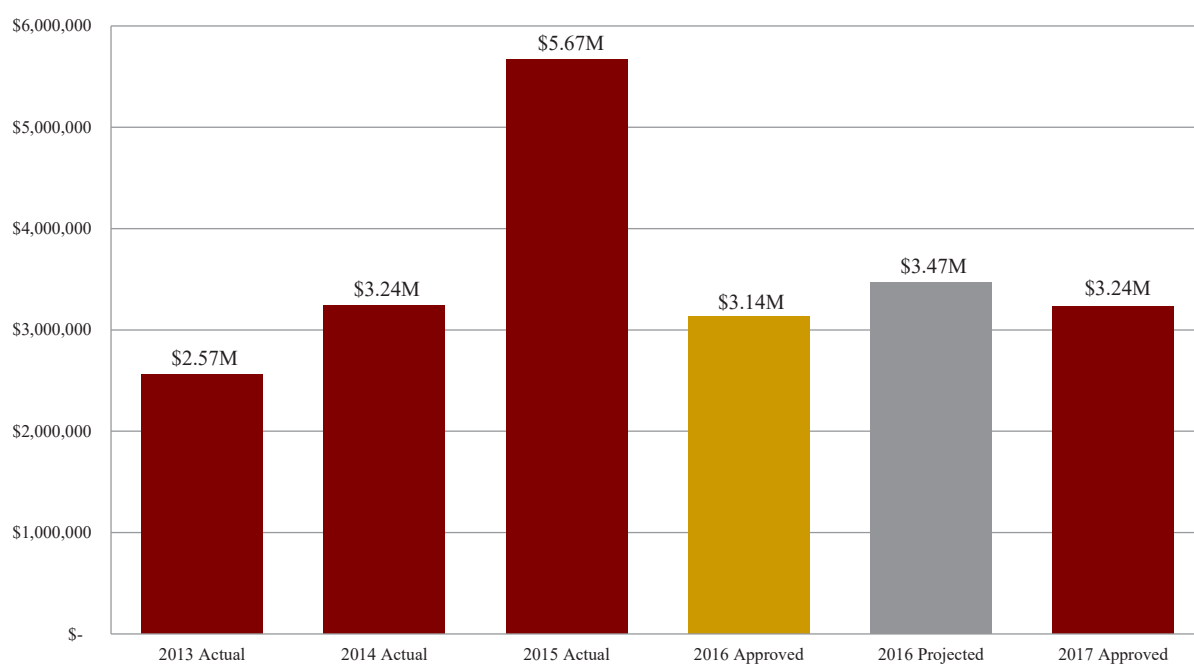




## Sewer Revenues

The sewer utility is another major City utility. Total sewer revenues are projected to be \$3.24 million for FY 2017, which is a 7% decrease over the FY 2016 projection of \$3.47 million. The majority of revenues come from sewer user fees. The City's current sewer rates are \$41.14 for the North service area and \$43 for the South service area per month. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Sewer User Fee Revenues

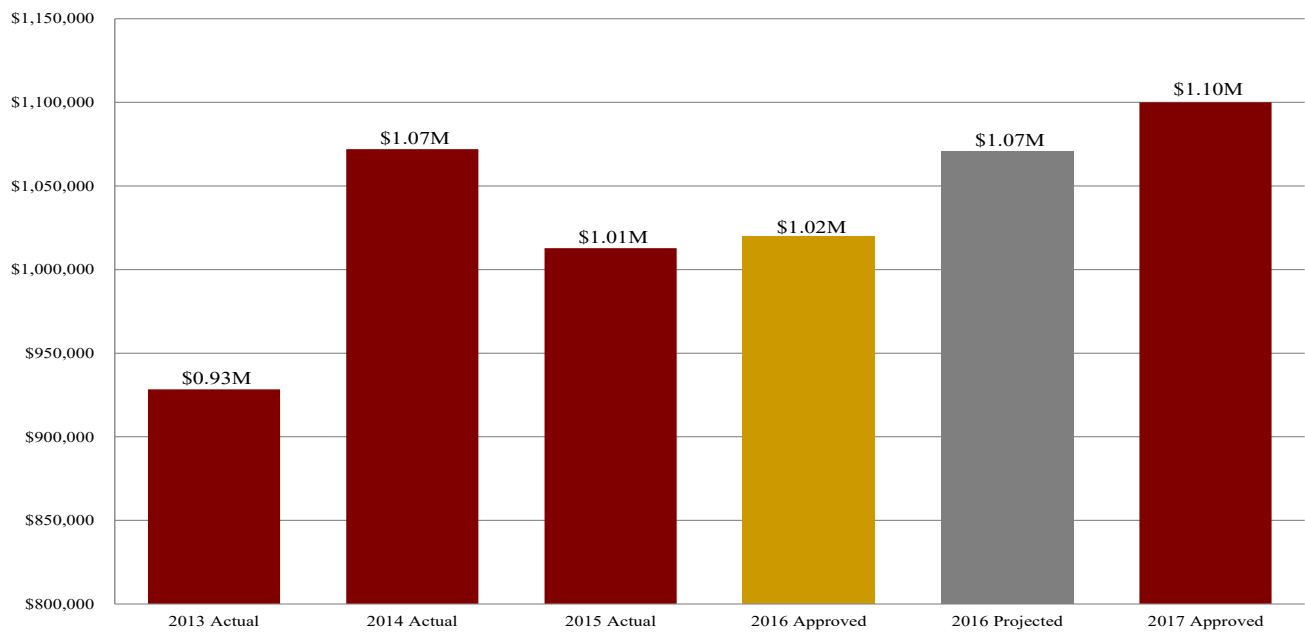


# Enterprise Funds Revenues

## Solid Waste Revenues

The solid waste utility is the smallest City utility. Eagle Mountain currently contracts with Ace Disposal for solid waste services, but the City handles billing. Total solid waste revenues are projected to be \$1.1 million for FY 2017, a 3% increase over the FY 2016 projection of \$1.07 million. The majority of revenues come from solid waste user fees. The City's current solid waste fees are \$10 for the first waste can and \$6.25 for each additional waste can, plus an additional fuel surcharge (based on market conditions). Recycling cans are \$5. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Solid Waste User Fee Revenues

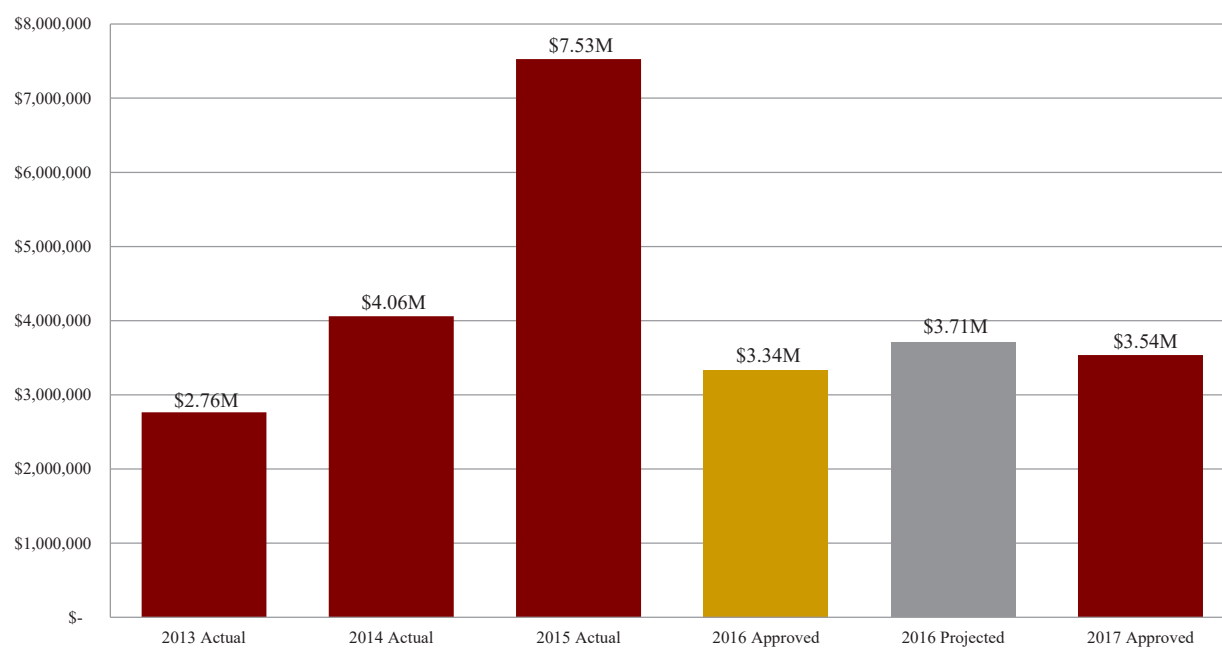




## Water Revenues

The water utility is the City's largest utility after the sale of the gas and electric utilities. Total water revenues are projected to be \$3.54 million for FY 2017, a 5% decrease over the FY 2016 projection of \$3.71 million. The majority of revenues come from water user fees. The City's current water rate is a \$20 monthly base plus tiered usage fees that start at \$.80 per 1,000 gallons. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Water User Fee Revenues



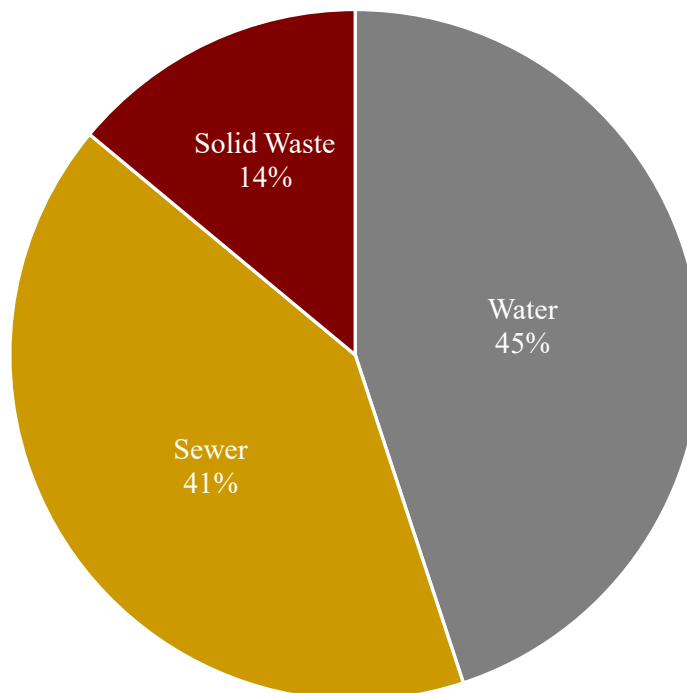
# Enterprise Funds Summary

## Enterprise Fund Revenues Year-Over-Year

Revenues	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Water	2,764,589	4,060,707	7,528,243	3,337,000	3,705,670	3,537,000
Sewer	2,562,805	3,244,753	5,674,111	3,135,000	3,469,216	3,235,000
Solid Waste	928,352	1,072,051	1,012,828	1,020,000	1,070,662	1,100,000
Electric	3,673,641	6,364,432	18,259,686	-	41,205	-
Gas	5,045,482	8,040,849	11,052,202	-	38,196	-
<b>TOTALS</b>	<b>14,974,869</b>	<b>22,782,792</b>	<b>43,527,070</b>	<b>7,492,000</b>	<b>8,324,949</b>	<b>7,872,000</b>

\*Figures do include interfund transfers.

## Enterprise Revenues by Fund FY 2017





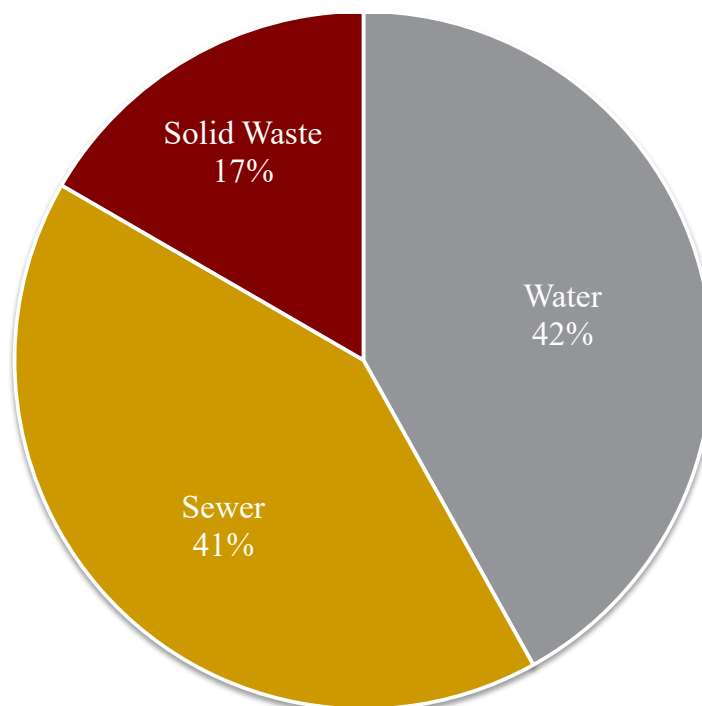


## Enterprise Fund Expenditures Year-Over-Year

Expenditures	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Water	4,596,378	4,434,146	8,106,401	2,890,334	3,040,422	3,026,681
Sewer	2,507,171	2,922,897	3,551,287	2,820,809	2,934,626	2,993,365
Solid Waste	1,019,904	868,832	927,420	970,813	968,014	1,202,221
Electric	10,054,933	10,076,335	18,912,423	-	10,139	-
Gas	4,022,919	7,702,659	9,762,993	-	2,584	-
<b>TOTALS</b>	<b>22,201,305</b>	<b>26,004,868</b>	<b>41,260,524</b>	<b>6,681,956</b>	<b>6,955,785</b>	<b>7,222,267</b>

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

## Enterprise Expenditures by Fund FY 2017

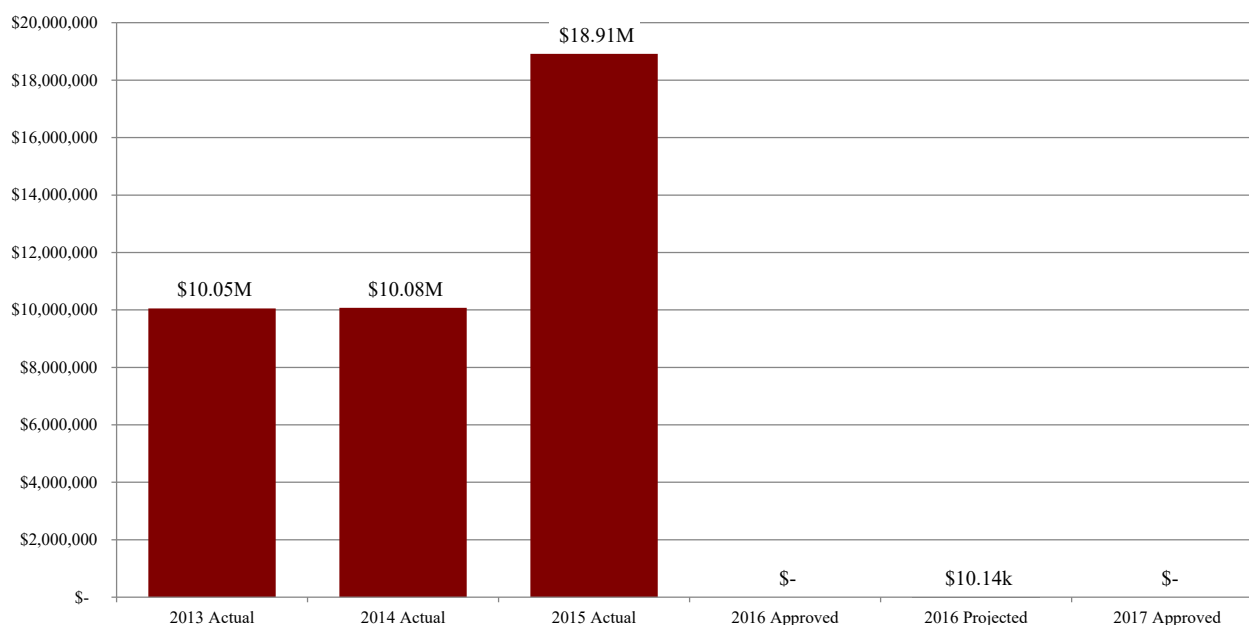


# Electric

## Electric Department Overview

The electric utility was sold in FY 2015; thus, there was no budget for it in FY 2017. Below you can see the recent history of the electric utility.

## Electric Department Expenditure Trends



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



## Electric Department Expenditure Trends

Enterprise Fund						
Fund 53- Electric Utility Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	642,207	734,226	431,930	-	2,022	-
Materials, Supplies & Services	6,435,938	8,295,336	5,715,350	-	3,767	-
Capital Outlay			107		-	-
Debt Service*	2,302,287	722,733	3,256,138	-	4,350	-
Interfund Transactions	674,500	324,040	9,508,898	-	-	-
<b>Expenditure Total:</b>	<b>10,054,933</b>	<b>10,076,335</b>	<b>18,912,423</b>	<b>-</b>	<b>10,139</b>	<b>-</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
53-00-34010-0000 In-house Construction	307,230	798,031	34,801			
53-00-34218-0000 Subdivision Inspection Fees		12,106	14,112			
53-00-34805-0000 South Bond Equity Buy In						
53-00-34806-0000 North Bond Equity Buy In						
53-00-34825-0000 Future Facilities Fee SSA						
53-00-34845-0000 Future Facilities Fee NSA						
53-00-34890-0000 Reimbursement Miscellaneous	4,149	54,079	3,764			
53-00-35300-0000 Utility Billing- Electric	7,161,813	8,145,823	6,937,503		41,205	
53-00-35320-0000 Damages to Services-Electric	357					
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.	54,900		35,400			
53-00-35370-0000 Connection Fees	211,348	298,050	248,183			
53-00-35375-0000 Temporary Power Connection	46,200	60,375	44,975			
53-00-35385-0000 Service Calls	3,663	393	1,434			
53-00-35999-0000 YEC Audit Adjustment & Accrual	16,665	77,734	(767,085)			
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings	35,191	336,799	250,537			
53-00-37020-0000 Sale of Assets			22,700,326			
53-00-37021-0000 Cost of Assets Sold			(19,615,655)			
53-00-37090-0000 Miscellaneous			531			
53-00-38113-0000 Due from Pwr Impact Fee Fund			2,002,532			
53-00-38151-0000 Due From Water Fund	280,000	267,500				
53-00-38152-0000 Due From Sewer Fund	50,000	62,500				
53-00-38155-0000 Due From Gas Fund	590,000	405,557	6,000,000			
53-00-39710-0000 Contributions- From Developer	43,849	388,738	368,321			
53-00-39111-0000 Bond Proceeds-Less Purchased Fixed Assets	(5,131,723)	(4,543,254)	7			
<b>Revenue Total:</b>	<b>3,673,641</b>	<b>6,364,432</b>	<b>18,259,686</b>	<b>-</b>	<b>41,205</b>	<b>-</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(4,518,936)	(3,711,903)	(179,155)	-	31,066	-
Fund Balance (Deficit)- Beginning:	9,337,130	4,818,194	1,106,291	927,136	927,136	958,202
<b>Fund Balance (Deficit)- Ending:</b>	<b>4,818,194</b>	<b>1,106,291</b>	<b>927,136</b>	<b>927,136</b>	<b>958,202</b>	<b>958,202</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time	6.50	6.75	5.50	7.25	7.25	
Part-time/Seasonal						
<b>FTE Total:</b>	<b>6.50</b>	<b>6.75</b>	<b>5.50</b>	<b>7.25</b>	<b>7.25</b>	

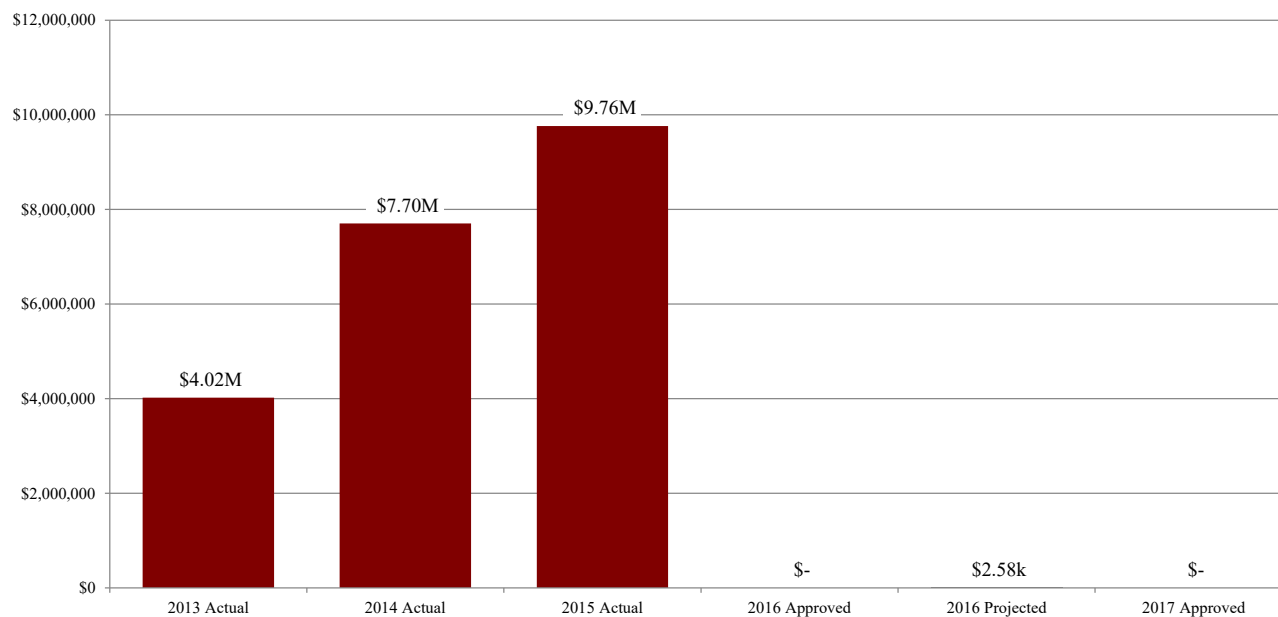
# Electric

Enterprise Fund Fund 53- Electric Utility Detail						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
53-45-53000-1111 Salaries - FT	403,006	430,376	326,358			
1112 Salaries - PT	37,853	43,784	2,095			
1121 Holiday Pay						
1211 Overtime	15,633	11,081	11,207			
1212 Wellness Benefit			250			
1300 Employee Benefits	25,894	39,831	(48,096)			
1311 Bonus						
1511 FICA	2,855	2,024	130			
1512 Medicare	6,117	8,254	4,686			
1521 Retirement	60,777	75,199	52,700			
1531 Worker's Compensation	5,455	4,908	4,693		2,022	
1541 Health Insurance	76,692	107,132	70,182			
1545 Dental Insurance	5,196	8,438	5,538			
1548 Vision Insurance	1,182	1,403	949			
1561 Long Term Liability	1,549	1,795	1,238			
<b>Total:</b>	<b>642,207</b>	<b>734,226</b>	<b>431,930</b>	<b>-</b>	<b>2,022</b>	<b>-</b>
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
53-45-53000-2121 Dues, Subscriptions, Memberships	80	141	539			
2211 Public Notices						
2321 Travel & Training	4,292	2,695	2,931			
2368 Sustainability Committee						
2369 Meetings	382	224	315			
2411 Office Expenses & Supplies	1,606		48			
2431 Uniforms & Clothing	1,837	2,428	2,394			
2513 Equipment Supplies & Maintenance	19,608	28,579	54,061			
2515 SCADA	1,333	5,536	2,849			
2521 Equipment Fuel & Maintenance	2,945	3,176	747			
2610 Buildings & Ground Maintenance	3,969	8,787	497			
3111 Utilities						
4121 Attorney Fees		9,242	108,069		1,904	
4140 Banking Fees		35,839	30,825			
4211 Computer Network & Data Process	8,263	2,763				
4271 Itron Support		2,498				
4320 Engineering Services	415,549	199,582	25,295			
4350 In-house Construction Materials & Supplies	196,979	570,609	7,198			
4351 In-house Construction Rental	13,525	640				
4391 Blue Staking	2,197	1,835	1,788			
4521 Collection Fees	1,591	801	946		1,863	
4531 Professional/Technical Services	18,912	16,084	5,722			
4541 Utility Bill Printing & Mailing		21,777				
4811 Equipment Rental/Lease						
5002 Misc. Services & Supplies						
5141 Streetlight Repair	8,680	10,039	4,286			
5321 Meters-Electric	26,410	66,562	21,611			
5323 Service Calls - Materials & Supplies	22,860	11,315	7,397			
5325 Service Calls - Rentals						
5331 Residential Connections (Materials & Supplies)	27,279	14,820	39,506			
5335 Commercial Connections (Materials & Supplies)	11,538	14,457	11,983			
5630 UMPA Purchase For Resale- Electricity	4,722,617	4,829,039	3,859,577			
5650 UAMPS Fees	897,003	64,962	33,443			
5670 Horsebutte Purchase for Resale		977,043	492,807			
5999 Depreciation		1,350,730	962,162			
6000 Bad Debt Expense	26,486	26,143	(1,572)			
6211 Insurance & Surety Bonds		16,988	39,926			
<b>Total:</b>	<b>6,435,938</b>	<b>8,295,336</b>	<b>5,715,350</b>	<b>-</b>	<b>3,767</b>	<b>-</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7000 Capital Outlay						
7211 Building & Building Improvements						
7319 Capital Improvement Projects						
7410 Equipment		51	107			
7411 Office Equipment						
7412 Computer Equipment						
7415 System Equipment						
7421 Vehicles						
<b>Total:</b>	<b>-</b>	<b>51</b>	<b>107</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
53-71-47100-8111 Principal	1,209,950					
8121 Interest	1,089,313	565,832	264,077			
8151 Paying Agent Fee	3,024	156,901	43,888		4,350	
8155 Letter of Credit Fee						
8157 Bond Costs			2,948,173			
<b>Total:</b>	<b>2,302,287</b>	<b>722,733</b>	<b>3,256,138</b>	<b>-</b>	<b>4,350</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
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			4,216,000			
53-61-48000-9110 Administrative Charge	610,000	241,553	3,724,375			
53-61-48000-9151 Due to Water Fund			581,719			
53-61-48000-9152 Due to Sewer Fund			581,719			
53-61-48000-9154 Due to Fleet Fund	64,500	82,487	286,544			
53-61-48000-9175 Due to Gas & Electric Bond Fund						
53-61-48000-9163 Due to Utility Billing Internal Service Fund			87,083			
53-61-48000-9164 Due to GIS Internal Service Fund			31,457			
<b>Total:</b>	<b>674,500</b>	<b>324,040</b>	<b>9,508,898</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Gas Department Overview

The gas utility was sold in FY 2015; thus, there was not budget for it in FY 2017. Below you can see the recent history of the gas utility.

## Gas Department Expenditure Trends



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

# Gas

Enterprise Fund						
Fund 55- Natural Gas Utility Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services	409,424	559,972	339,288	-	811	-
Materials, Supplies & Services	2,152,274	3,166,440	2,134,660	-	1,123	-
Capital Outlay	-	7,948	-	-	-	-
Debt Service	360,537	3,301,946	617,279	-	650	-
Interfund Transactions	1,100,684	666,352	6,671,766	-	-	-
<b>Expenditure Total:</b>	<b>4,022,919</b>	<b>7,702,659</b>	<b>9,762,993</b>	<b>-</b>	<b>2,584</b>	<b>-</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-00-34010-0000 In-house Construction	225,104	14,538	(135,705)			
55-00-34218-0000 Subdivision Inspections		7,082	10,111			
55-00-34311-0000 NR SAA Assessments Collected		2,890				
55-00-34890-0000 Reimbursement- Miscellaneous			17			
55-00-35385-0000 Service Calls	266	(6,585)				
53-00-35500-0000 Utility Billing- Gas	4,860,974	4,449,266	3,465,841		13,745	
53-00-35511-0000 CPR Gas Extension Fees		129,433				
55-00-35520-0000 Damage to Services- Gas						
55-00-35560-0000 Meter Fee - Natural Gas	4,463	1,156	1,065			
55-00-35570-0000 Connection Fees	435,558	576,521	386,593			
55-00-35575-0000 Temporary Gas Connection						
55-00-35999-0000 YEC Audit Adjustments & Accural		73,936	(227,441)			
55-00-37010-0000 Interest Earnings	52,951	139,773	102,856		24,093	
55-00-37011-0000 Interest Earnings - NR SAA	18,885	7,747	17,407		358	
55-00-37020-0000 Sale of Assets			11,400,000			
55-00-37021-0000 Cost of Assets Sold			(4,034,659)			
55-00-39710-0000 Contributions- From Developer	3,604	19,794	66,116			
Bond Proceeds - Less Capital Assets	(556,322)	2,625,300	1			
<b>Revenue Total:</b>	<b>5,045,482</b>	<b>8,040,849</b>	<b>11,052,202</b>	<b>-</b>	<b>38,196</b>	<b>-</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	46,640	35,034	4,237,128	-	35,612	-
Fund Balance (Deficit)- Beginning:	7,703,111	7,749,751	7,784,785	12,021,913	12,021,913	12,057,525
<b>Fund Balance (Deficit)- Ending:</b>	<b>7,749,751</b>	<b>7,784,785</b>	<b>12,021,913</b>	<b>12,021,913</b>	<b>12,057,525</b>	<b>12,057,525</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time	5.50	4.50	5.50			
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.50</b>	<b>4.50</b>	<b>5.50</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>Enterprise Fund</b>						
<b>Fund 55- Natural Gas Utility Detail</b>						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-45-55000-1111 Salaries - FT	265,970	339,121	226,388			
1112 Salaries - PT	150	20,603	331			
1211 Overtime	13,176	13,163	14,477			
1242 Car Allowance						
1300 Employee Benefits	18,538	26,410	(999)			
1511 FICA	9	1,315	21			
1512 Medicare	3,949	6,843	3,438			
1521 Retirement	41,394	58,209	37,257			
1531 Worker's Compensation	3,677	2,156	2,275		811	
1541 Health Insurance	56,773	82,842	50,602			
1545 Dental Insurance	3,794	6,719	4,017			
1548 Vision Insurance	873	1,186	685			
1561 Long Term Disability	1,120	1,406	796			
<b>Total:</b>	<b>409,424</b>	<b>559,972</b>	<b>339,288</b>	<b>-</b>	<b>811</b>	<b>-</b>
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-45-55000-2121 Dues, Subscriptions, Memberships	995	1,885	95			
2211 Public Notices						
2321 Travel & Training	795	9,319				
2369 Meetings	367	446	618			
2411 Office Expenses & Supplies	115					
2431 Uniforms & Clothing	1,465	1,934	1,501			
2513 Equipment Supplies & Maintenance	18,611	15,247	12,082			
2515 SCADA	1,191	1,571				
2521 Vehicle Fuel & Maintenance	1,108	73				
2610 Buildings & Ground Maintenance	745	2,832	252			
3111 Utilities						
4121 Attorney Fees		7,415	31,537		330	
4140 Banking Fees		19,654	16,904			
4211 Computer Network & Data Process	4,395	2,763				
4271 Itron Support		2,498				
4320 Engineering Services						
4350 In-House Construction (Materials & Supplies)	31,524	5,387				
4351 In-House Construction (Rentals)	4,866					
4391 Blue Staking	1,052	1,623	588			
4521 Collection Fees	1,374	805	781		793	
4531 Professional/Technical Services	44,550	28,071	33,521			
4541 Utility Bill Printing & Mailing		21,819				
4550 Cap. Facil./Impact/Econ. Study						
5002 Misc. Services & Supplies	332	24				
5321 Meters-Gas	148,279	158,512	65,228			
5331 Connnection Services	136,801	408,742	182,226			
5333 Service Call-Gas	14		412			
5620 Purchase For Resale- Gas	1,727,618	2,133,001	1,556,944			
5999 Depreciation		300,294	200,044			
6000 Bad Debt Expense	26,078	28,818	11,820			
6211 Insurance & Surety Bonds		13,706	20,107			
<b>Total:</b>	<b>2,152,274</b>	<b>3,166,440</b>	<b>2,134,660</b>	<b>-</b>	<b>1,123</b>	<b>-</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-45-55000-7111 Land and Rights of Way						
7211 Building & Building Improvements						
7319 Capital Improvement Projects		4,285				
7410 Equipment		3,663				
7412 Computer Equipment						
<b>Total:</b>	<b>-</b>	<b>7,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-71-47100-8111 Principal	185,050	2,931,500				
55-71-47100-8121 Interest	175,011	81,356	132,970			
8151 Paying Agent Fee	476	29,869	30,480		650	
8157 Bond Costs		259,221	453,829			
<b>Total:</b>	<b>360,537</b>	<b>3,301,946</b>	<b>617,279</b>	<b>-</b>	<b>650</b>	<b>-</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund						
55-61-48000-9110 Administrative Charge	494,000	224,150	450,903			
55-61-48000-9151 Due to Water Fund			31			
55-61-48000-9152 Due to Sewer Fund			31			
55-61-48000-9155 Due to Electric Fund	590,000		6,000,000			
55-61-48000-9154 Due to Fleet Fund	16,684	36,645	102,261			
55-61-48000-9175 Due to G&E Bond Fund		405,557				
55-61-48000-9163 Due to Utility Billing Internal Service Fund			87,083			
55-61-48000-9164 Due to GIS Internal Service Fund			31,457			
<b>Total:</b>	<b>1,100,684</b>	<b>666,352</b>	<b>6,671,766</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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 safe and efficient operation of the facility in compliance with State regulations. Personnel are responsible for maintaining designated sewage flows by maintaining City-owned sanitary facilities and ensuring proper functioning.



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

## Sewer System Maintenance

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

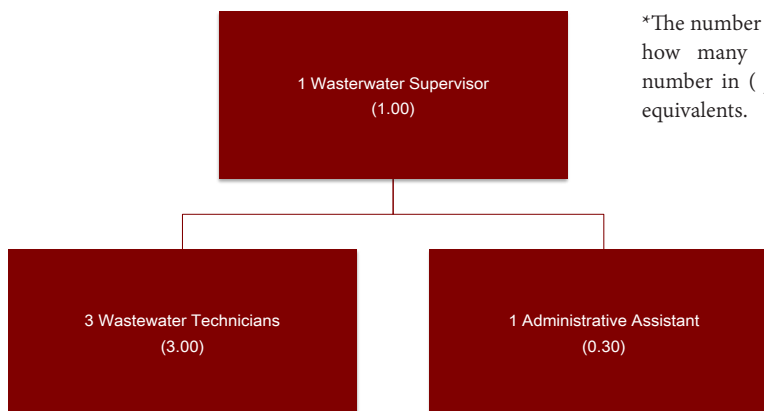
## Lift Stations

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





## Sewer Department Organization

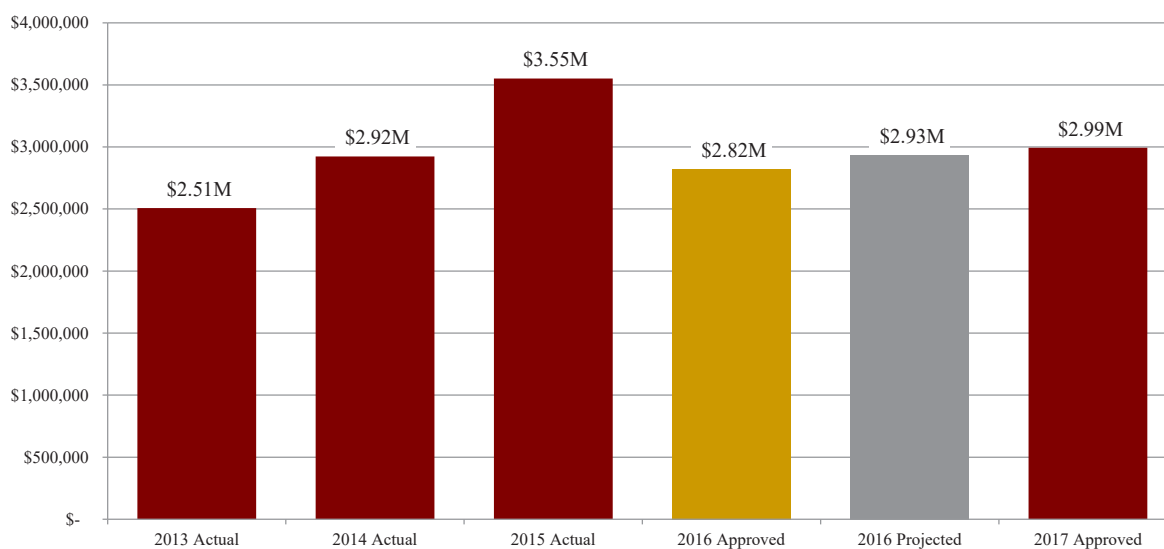


\*The number before the job position indicates how many people fill the position. The number in ( *parenthesis* ) indicates full-time equivalents.

## Sewer Department Personnel Changes

FTEs for FY 2017 decreased 1.01 (5.31 in FY 2016 to 4.30 in FY 2017).

## 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 2017 Approved compared to FY 2016 Approved

*The total budget INCREASED by 6%.*

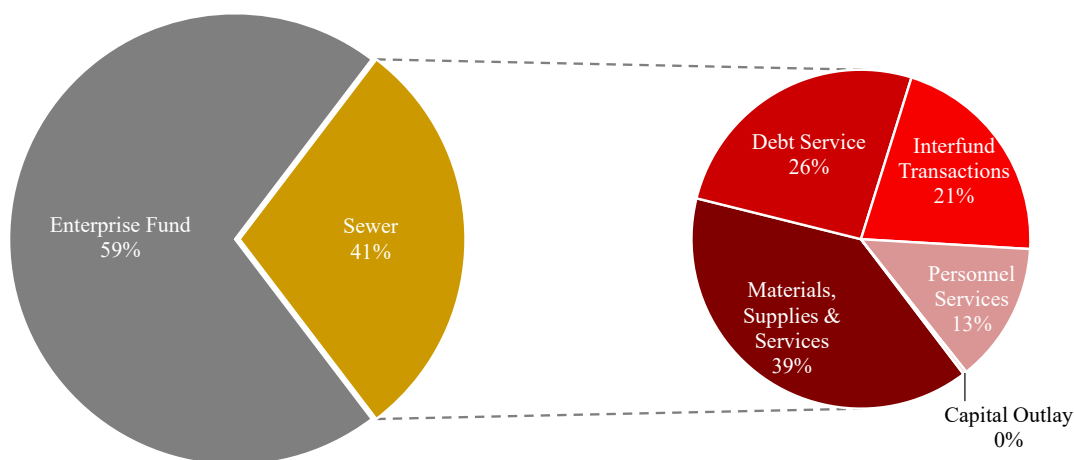
**Personnel Services** - Increased costs for full-time salaries, benefits, retirement, and insurance resulted in increased personnel services expenditures (\$21,856).

**Materials, Supplies & Services** - Increased costs for equipment and Timpanogos Special Service District services resulted in increased materials, supplies, and services expenditures (\$59,950).

**Interfund Transactions** - Increased administrative charges, Fleet Fund transfers, Utility Billing Internal Service Fund transfers, and GIS Internal Service Fund transfers increased interfund transactions expenditures (\$104,726).

**Capital Outlay** - Due to vehicle purchases decreasing, capital outlay expenditures have decreased (\$5,000).

## Department Expenditures Compared to Enterprise Fund Expenditures





**Enterprise Fund**  
**Fund 52 - Sewer Utility**  
**Department 52000**

<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	375,741	423,163	483,826	378,941	483,846	400,797
Materials, Supplies & Services	853,694	1,657,203	1,848,195	1,114,350	1,093,563	1,174,300
Capital Outlay	-			15,000	44,700	10,000
Debt Service	807,503	490,144	734,587	785,606	785,606	776,630
Interfund Transactions	470,233	352,388	484,679	526,912	526,911	631,637
<b>Expenditure Total:</b>	<b>2,507,171</b>	<b>2,922,897</b>	<b>3,551,287</b>	<b>2,820,809</b>	<b>2,934,626</b>	<b>2,993,365</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
52-00-33435-0000 DEQ Grant	18,000				54,000	
52-00-34802-0000 Bond Equity Buy In						
52-00-34805-0000 Bond Equity Buy In						
52-00-34820-0000 Property Buy In						
52-00-34825-0000 Future Facilities SSA						
52-00-34870-5000 Collection Line						
52-00-34890-0000 Reimbursement - Misc.						
52-00-35200-0000 Utility Billing- Sewer	2,518,315	2,654,864	2,972,393	2,900,000	3,158,187	3,000,000
52-00-35270-0000 Connection Fees	25,800	30,890	38,000	25,000	47,029	25,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	(50,148)	72,207	10,881			
52-00-37010-0000 Interest Earnings	9,114	9,192	175,753	10,000	10,000	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund (DEQ)		193,000	219,350	200,000	200,000	200,000
52-00-38112-0000 Xfr from WW Impact Fee Fund						
52-00-38148-0000 Xfr from Water Cap Project Fund						
52-00-38151-0000 Due from Water Fund						
52-00-38153-0000 Due from Electric Fund			581,719			
52-00-38155-0000 Due from Gas Fund			31			
52-00-39710-0000 Contributions- From Developer	41,725	284,600	1,575,984			
52-00-39111-0000 Bond Proceeds - DEQ Loan			100,000			
<b>Revenue Total:</b>	<b>2,562,805</b>	<b>3,244,753</b>	<b>5,674,111</b>	<b>3,135,000</b>	<b>3,469,216</b>	<b>3,235,000</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	105,165	501,258	251,522	314,191	534,590	241,635
Fund Balance (Deficit)- Beginning:	1,043,544	1,148,709	1,649,967	1,901,489	1,901,489	2,436,079
<b>Fund Balance (Deficit)- Ending:</b>	<b>1,148,709</b>	<b>1,649,967</b>	<b>1,901,489</b>	<b>2,215,680</b>	<b>2,436,079</b>	<b>2,677,714</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time	5.17	5.31	5.31	5.31	5.31	4.30
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.17</b>	<b>5.31</b>	<b>5.31</b>	<b>5.31</b>	<b>5.31</b>	<b>4.30</b>

# Sewer

Enterprise Fund						
Fund 52 - Sewer Utility Detail						
Department 52000						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-45-52000-1111 Salaries - FT	239,354	262,075	305,436	233,373	301,438	241,166
1112 Salaries - PT		7,586				
1122 Vacation Pay			534			
1211 Overtime	2,397	3,427	6,969	4,000	15,238	4,000
1242 Car Allowance	1,938	1,938	1,955	1,950	416	1,950
1300 Employee Benefits	16,706	18,696	19,210	13,405	17,612	14,213
1311 Bonus						
1511 FICA	4	492				
1512 Medicare	3,379	4,332	4,358	3,135	4,390	3,324
1521 Retirement	37,502	43,967	40,208	39,933	55,324	42,340
1531 Worker's Compensation	3,985	3,527	2,660	3,000	2,063	3,000
1541 Health Insurance	64,347	69,891	92,877	72,716	78,807	82,596
1545 Dental Insurance	4,285	5,200	7,135	5,297	6,501	5,690
1548 Vision Insurance	901	956	1,227	992	1,070	1,066
1561 Long Term Disability	944	1,077	1,257	1,141	987	1,453
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>375,741</b>	<b>423,163</b>	<b>483,826</b>	<b>378,941</b>	<b>483,846</b>	<b>400,797</b>
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-45-52000-2121 Dues, Subscriptions, Memberships	960	767	1,496	1,100		1,100
2321 Travel & Training	5,054	5,966	3,054	7,850	7,850	7,850
2369 Meetings		276	86	300		300
2411 Office Expenses & Supplies	38					
2431 Uniforms & Clothing	1,385	1,563	1,362	2,100	2,100	1,850
2513 Equipment Supplies & Maintenance	36,560	43,598	52,944	45,000	45,000	80,000
2515 SCADA Maintenance	1,644	2,146	4,219	50,000	50,000	10,000
2610 Buildings & Ground Maintenance	1,089	5,269	2,334	7,000		7,000
3111 Utilities			63,231	100,000	63,057	75,000
4121 Attorney Fees		11,562	15,142	25,000	6,132	15,000
4140 Banking Fees		10,405	8,949	25,000	22,142	25,000
4211 Computer Network & Data Process	2,461	1,105				
4320 Engineering Services						
Collar Maintenance						5,000
4391 Blue Staking		984	314		1,632	2,700
4393 Lab Work	30,056	37,220	32,140	35,000	26,061	37,000
4521 Collection Fees	866	652	480		1,223	
4531 Professional/Technical Services	36,580	13,823	5,442	15,000	7,156	15,000
4541 Utility Bill Printing & Mailing		8,537				
4581 TSSD Services	720,880	637,574	773,849	775,000	835,210	850,000
4811 Equipment Rental	2,993	1,300				16,500
5001 Misc. Expenses	258					
5002 Misc. Services & Supplies		1,397	161	1,000	1,000	
5999 Depreciation		848,636	855,665			
6000 Bad Debt Expense	12,870	14,655	9,585			
6211 Insurance & Surety Bonds		9,768	17,742	25,000	25,000	25,000
<b>Total:</b>	<b>853,694</b>	<b>1,657,203</b>	<b>1,848,195</b>	<b>1,114,350</b>	<b>1,093,563</b>	<b>1,174,300</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-45-52000-7000 Capital Outlay			457			
7001 White Hills Sewer					29,700	
7410 Equipment						10,000
7412 Computer Equipment						
7421 Vehicles				15,000	15,000	
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>457</b>	<b>15,000</b>	<b>44,700</b>	<b>10,000</b>
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-71-47100-8111 Principal S07 & S14 W&S	185,250			212,000	212,000	190,800
8112 Principal DEQ	117,000			150,000	150,000	215,000
8121 Interest S07 & S14 W&S	420,845	411,765	339,277	361,606	361,606	311,880
8122 Interest DEQ	64,235	63,650	62,350	62,000	62,000	58,950
8131 Bond Refunding Cost	14,729	14,729	202,497			
8132 Bond Issuance Cost			126,653			
8151 Paying Agent Fee	5,444		3,810			
<b>Total:</b>	<b>807,503</b>	<b>490,144</b>	<b>734,587</b>	<b>785,606</b>	<b>785,606</b>	<b>776,630</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-61-48000-9076 Transfer to DEQ Bond Fund						
52-61-48000-9110 Administration Charge	396,000	230,215	242,698	305,021	305,021	398,086
52-61-48000-9153 Transfer to Electric Fund	50,000	50,000				
52-61-48000-9154 Transfer to Fleet Fund	24,233	72,173	123,441	106,007	106,007	108,209
Transfer to Utility Billing Internal Service Fund			87,083	73,476	73,476	75,406
Transfer to GIS Internal Service Fund			31,457	42,407	42,407	49,936
<b>Total:</b>	<b>470,233</b>	<b>352,388</b>	<b>484,679</b>	<b>526,912</b>	<b>526,911</b>	<b>631,637</b>

# Solid Waste

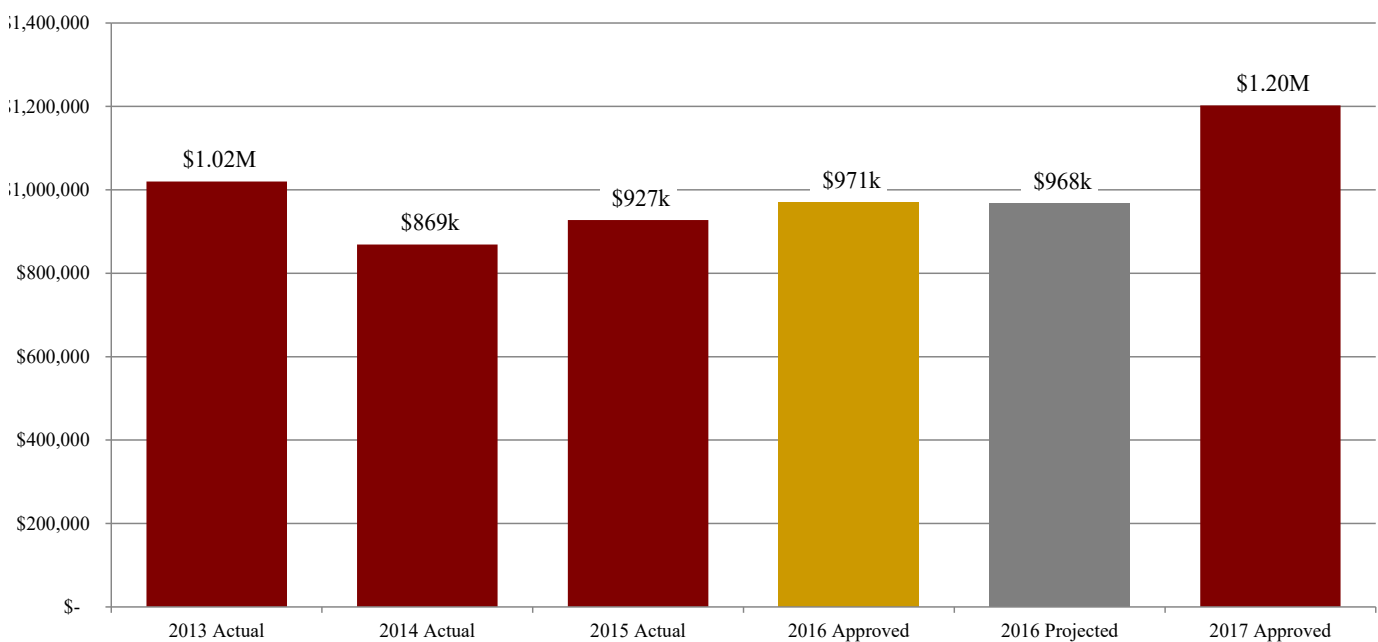
## City Contract with Ace Disposal

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



# Solid Waste

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

***The total budget INCREASED by 19%.***

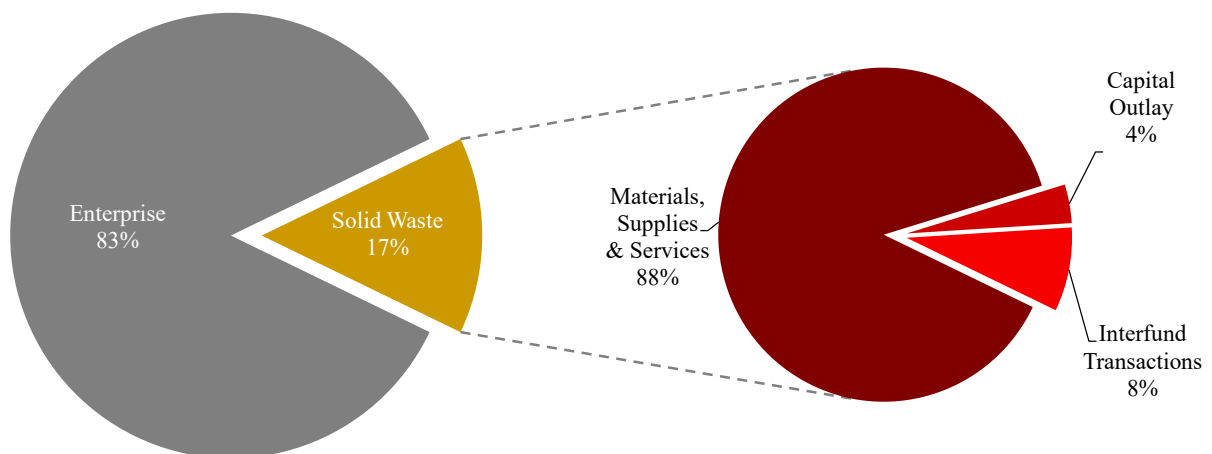
**Personnel Services** - There are no personnel services expenditures for this department.

**Interfund Transactions** - The increase in interfund transactions expenditures can be attributed primarily to increased administrative charges (\$37,408).

**Materials, Supplies & Services** - The increase in materials, supplies, and services expenditures can be attributed to higher costs for City cleanup areas and the solid waste disposal contract (\$149,000).

**Capital Outlay** - Purchases of open space waste receptacles and a chipper for green waste increased capital outlay expenditures (\$45,000).

## Department Expenditures Compared to Enterprise Fund Expenditures





Enterprise Fund Fund 57 - Solid Waste Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			-		-	-
Materials, Supplies & Services	748,904	832,446	845,559	910,500	907,701	1,059,500
Capital Outlay						45,000
Debt Service						
Interfund Transactions	271,000	36,386	81,861	60,313	60,313	97,721
<b>Expenditure Total:</b>	<b>1,019,904</b>	<b>868,832</b>	<b>927,420</b>	<b>970,813</b>	<b>968,014</b>	<b>1,202,221</b>
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
57-00-35700-0000 Utility Billing- Solid Waste	971,033	990,621	1,001,006	1,000,000	1,070,000	1,100,000
57-00-35705-0000 Garbage Fuel Surcharge	18,862	18,019	11,822	20,000	662	
57-00-35999-0000 YEC Audit Adjustment & Accrual	(61,544)	63,411				
<b>Revenue Total:</b>	<b>928,352</b>	<b>1,072,051</b>	<b>1,012,828</b>	<b>1,020,000</b>	<b>1,070,662</b>	<b>1,100,000</b>
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(69,325)	229,966	54,005	49,187	102,648	(102,221)
Fund Balance (Deficit)- Beginning:	28,660	(40,665)	189,301	243,306	243,306	345,954
<b>Fund Balance (Deficit)- Ending:</b>	<b>(40,665)</b>	<b>189,301</b>	<b>243,306</b>	<b>292,493</b>	<b>345,954</b>	<b>243,733</b>
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Enterprise Fund Fund 57 - Solid Waste Detail						
Personnel Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
57-45-57000-1111 Salaries - FT		13,553.85		9,016		-
1112 Salaries - PT		7,586.16				
1211 Overtime		355.01				
1300 Employee Benefits		1,657.85		559		-
1511 FICA		491.54				
1512 Medicare		995.46		131		-
1521 Retirement		1,935.19		1,665		-
1531 Worker's Compensation						
1541 Health Insurance		2,974.26		2,343		-
1545 Dental Insurance		255.63		171		-
1548 Vision Insurance		41.49		360		-
1561 Long Term Disability		52		57		-
<b>Total:</b>	<b>-</b>	<b>29,898</b>	<b>-</b>	<b>14,302</b>	<b>-</b>	<b>-</b>
Materials, Supplies, & Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2321 Travel & Training		183				
2369 Meetings						
2431 Uniforms & Clothing		38				
2513 Equipment, Supplies & Maintenance		30				
4121 Attorney Fees		978				
4140 Banking Fees		4,624	3,978	4,000	3,630	4,000
4211 Computer Network & Data Processing		1,105				
4521 Collection Expense	271	150	194	1,500	462	500
4541 Utility Bill Printing & Mailing		8,537	6,731			
4585 City Cleanup Areas (Waste)				10,000	8,609	50,000
City-Wide Cleanup Project(s)						50,000
5640 Solid Waste Disposal Contract	746,458	802,389	830,902	890,000	890,000	950,000
6000 Bad Debt Expense	2,175	4,496				
6810 Dump Passes		9,916	3,754	5,000	5,000	5,000
<b>Total:</b>	<b>748,904</b>	<b>832,446</b>	<b>845,559</b>	<b>910,500</b>	<b>907,701</b>	<b>1,059,500</b>
Capital Outlay	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
57-45-57000-7000 Capital Outlay						45,000
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,000</b>
Debt Service	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
57-45-57000-8111 Principal						
57-45-57000-8121 Interest						
57-45-57000-8151 Paying Agent Fee						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interfund Transactions	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
57-61-48000-9110 Administrative Charge	271,000	36,386	36,246	22,162	22,162	58,568
57-61-48000-9163 Transfer to Utility Billing Internal Service			45,615	38,151	38,151	39,153
<b>Total:</b>	<b>271,000</b>	<b>36,386</b>	<b>81,861</b>	<b>60,313</b>	<b>60,313</b>	<b>97,721</b>



# Water

## Mission

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

## Quality Drinking Water

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



*The Water Department repairs a ruptured pipe*

## Treating Groundwater

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

## Water Infrastructure Maintenance

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

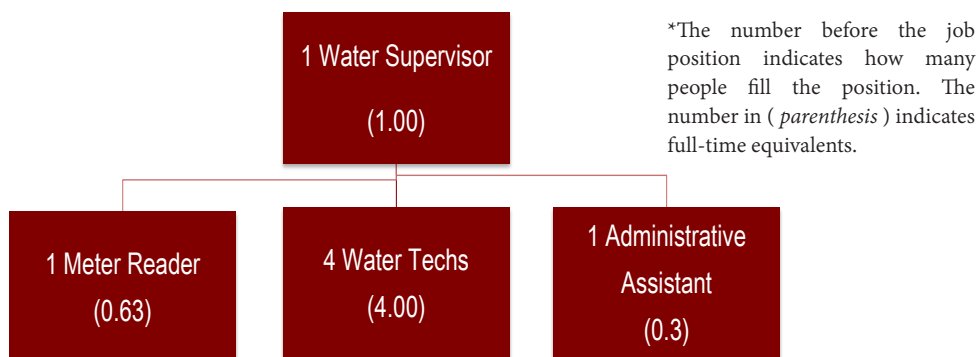
## Water Supply

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





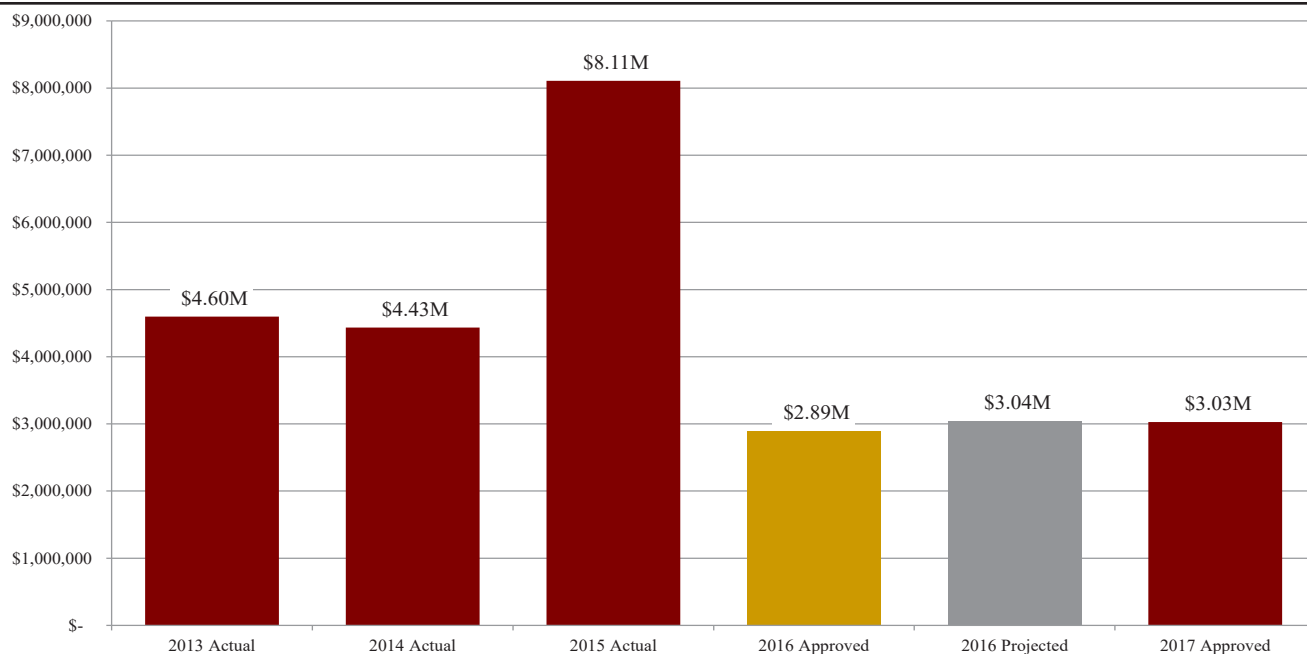
## Water Department Organization



## Water Department Personnel Changes

FTEs for FY 2017 increased 0.63 (5.30 in FY 2016 to 5.93 in FY 2017).

## 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 2017 Approved compared to FY 2016 Approved

*The total budget INCREASED by 5%.*

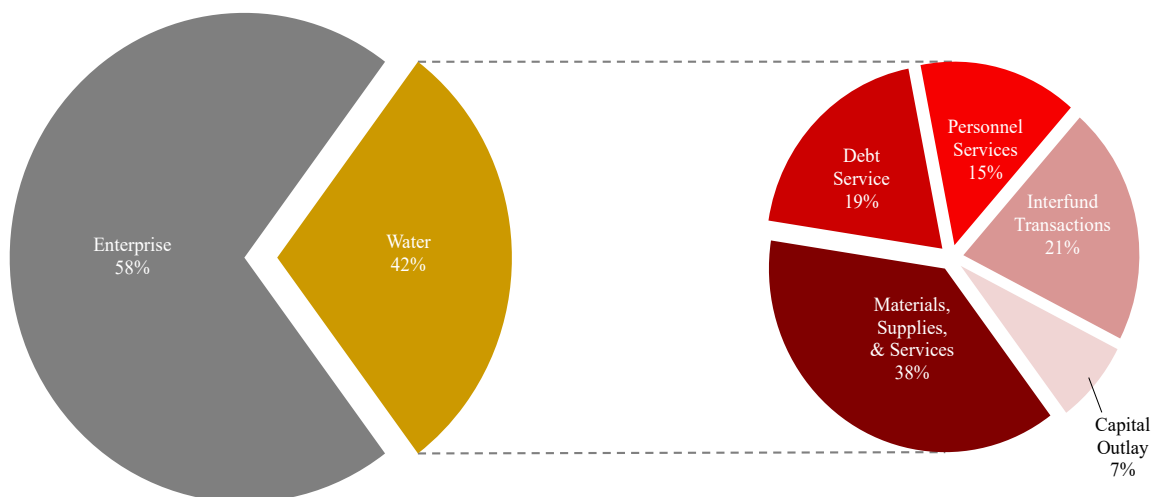
**Personnel Services** - The personnel services expenditures have decreased due to decreased costs for full-time and part-time salaries, benefits, retirement, and health insurance (\$100,938).

**Interfund Transactions** - The increase in interfund transactions expenditures can be attributed to administrative charges, Fleet Fund transfers, Utility Billing Internal Service Fund transfers, and GIS Internal Service Fund transfers (\$145,633).

**Materials, Supplies & Services** - The increases in materials, supplies, and services expenditures can be attributed to higher costs for equipment, utilities, lab work, water meters, and chemicals (\$135,300).

**Capital Outlay** - The increase in capital outlay expenditures is due to increased equipment and computer equipment costs (\$20,000).

## Department Expenditures Compared to Enterprise Fund Expenditures





<b>Enterprise Fund</b>						
<b>Fund 51 - Water Utility Summary</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Personnel Services	407,496	487,131	412,366	542,552	417,724	441,615
Materials, Supplies & Services	370,206	1,722,104	1,803,364	1,005,325	1,177,314	1,140,625
Capital Outlay	2,554,031	1,190,295	281,281	200,000	302,928	220,000
Debt Service	456,500	395,967	5,168,780	652,568	652,568	588,920
Interfund Transactions	808,146	638,649	440,610	489,889	489,888	635,521
<b>Expenditure Total:</b>	<b>4,596,378</b>	<b>4,434,146</b>	<b>8,106,401</b>	<b>2,890,334</b>	<b>3,040,422</b>	<b>3,026,681</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
51-00-33550-0000 CWP Water Shares Sold		609,424	15,973	250,000	293,553	300,000
51-00-34890-0000 Reimbursement Miscellaneous		500				
51-00-35100-0000 BB Deferred Revenue - Water		(648)				
51-00-35110-0000 Utility Billing- Water	2,455,733	2,589,578	2,675,701	2,850,000	3,111,815	3,000,000
51-00-35120-0000 Damage to Service			1,400			
51-00-35130-0000 Hydrant Meter Revenue	16,395	6,093	46,169	25,000	21,624	25,000
51-00-35160-0000 Meter Fee- Water	29,879	34,400	41,800	30,000	53,263	30,000
51-00-35170-0000 Connection Fees	131,444	172,450	206,230	175,000	218,415	175,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	(129)	9,630	3,028			
51-00-37010-0000 Interest Earnings	6,851	8,109	133,810	7,000	7,000	7,000
51-00-38153-0000 Due from Electric Fund			581,719			
51-00-38155-0000 Due from Gas Fund			31			
51-00-39111-0000 Bond Proceeds			100,000			
51-00-39710-0000 Contributions- From Developer	124,415	255,166	2,208,424			
51-00-38111-0000 Transfer from Impact Fee Fund		376,006	1,513,958			
51-00-38111-0000 Transfer from Impact Fee Fund						
<b>Revenue Total:</b>	<b>2,764,589</b>	<b>4,060,707</b>	<b>7,528,243</b>	<b>3,337,000</b>	<b>3,705,670</b>	<b>3,537,000</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(2,221,198)	1,211,810	(297,894)	446,666	665,248	510,319
Fund Balance (Deficit)- Beginning:	3,040,965	819,767	2,031,577	1,733,683	1,733,683	2,398,931
Fund Balance (Deficit)- Ending:	819,767	2,031,577	1,733,683	2,180,349	2,398,931	2,909,250
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Elected						
Appointed						
Full-time	5.40	5.30	5.30	5.30	5.30	5.93
Part-time/Seasonal						
<b>FTE Total:</b>	<b>5.40</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.30</b>	<b>5.93</b>

# Water

<b>Enterprise Fund</b>						
<b>Fund 51 - Water Utility Detail</b>						
<i>Personnel Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-45-51000-1111 Salaries - FT	246,695	286,284	242,177	286,683	252,947	240,373
1112 Salaries - PT	150	18,965	11,515	50,882	10,672	17,407
1211 Overtime	22,773	23,686	24,332	20,000	23,037	20,000
1242 Car Allowance	1,881	1,881	1,898	1,900	236	1,900
1300 Employee Benefits	14,588	8,549	19,338	17,774	17,595	14,903
1511 FICA	9	1,229	714	-	662	-
1512 Medicare	3,831	6,268	3,969	3,954	4,058	3,522
1521 Retirement	43,342	52,032	47,038	52,950	46,412	44,397
1531 Worker's Compensation (State Insurance Fund)	3,999	3,549	2,660	3,000	2,190	3,000
1541 Health Insurance	63,879	76,388	52,671	95,679	53,681	87,552
1545 Dental Insurance	4,351	6,068	4,350	6,970	4,631	6,031
1548 Vision Insurance	963	1,066	705	1,305	713	1,130
1561 Long Term Disability	1,034	1,165	999	1,454	890	1,400
<b>Total:</b>	<b>407,496</b>	<b>487,131</b>	<b>412,366</b>	<b>542,552</b>	<b>417,724</b>	<b>441,615</b>
<i>Materials, Supplies, &amp; Services</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-45-51000-2121 Dues, Subscriptions, Memberships	992	895	1,934	925		925
2321 Travel & Training	7,179	5,255	3,348	9,000	4,658	12,000
2369 Meetings (Education)	325	130	203	300	318	300
2431 Uniforms & Clothing	1,957	1,870	2,176	2,600	2,388	2,300
2513 Equipment Supplies & Maintenance	194,930	242,465	267,599	200,000	99,425	208,000
2515 SCADA Maintenance and Upgrades	4,011	2,353	25,797	50,000	9,690	10,000
2610 Buildings & Grounds Maintenance		5,058	30	2,500		2,500
3111 Utilities			17,062	450,000	744,000	600,000
4121 Attorney Fees		39,020	36,142	25,000	13,119	15,000
4140 Banking Fees		15,029	12,927	25,000	22,142	25,000
4211 Computer Network & Data Process	2,461	2,763				
4271 Itron Support		2,315		8,000	8,000	8,400
4391 Blue Staking		1,640	884		2,229	2,700
Collar Maintenance						5,000
4393 Lab Work	6,873	7,539	14,759	13,000	5,474	20,000
4521 Collection Fees	547	334	270		567	1,000
4531 Professional/Technical Services	49,742	34,098	12,181	25,000	26,403	25,000
4541 Utility Bill Printing & Mailing		20,832				
4811 Equipment Rental/Lease	300	300	9,825	10,000	2,021	22,500
5002 Misc. Services & Supplies	258	208	161			
5311 Meters-Water (New)	29,413	77,833	82,902	75,000	89,058	110,000
5312 Meters-Water (Replacement)	55,203	48,470	86,623	75,000	116,202	35,000
5721 Chemicals/Fertilizers	7,121	7,398	6,851	9,000	6,620	10,000
5999 Depreciation		1,183,989	1,189,411			
6000 Bad Debt Expense	8,893	11,203	9,363			
6211 Insurance & Surety Bonds		11,107	22,916	25,000	25,000	25,000
<b>Total:</b>	<b>370,206</b>	<b>1,722,104</b>	<b>1,803,364</b>	<b>1,005,325</b>	<b>1,177,314</b>	<b>1,140,625</b>
<i>Capital Outlay</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-45-51000-7000 Capital Outlay			65,992			
7211 Building & Building Improvements	122	650				
7313 CWP Improvements	(5,575)		-			
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	5,619	1,000,000				
7410 Equipment			500			10,000
7412 Computer Equipment	3,125					10,000
7691 Water Rights		2,645				
51-81-51100-7314 CWP Shares	1,550,741	187,000	214,789	200,000	302,928	200,000
51-81-51100-7315 EMP Settlement	1,000,000					
<b>Total:</b>	<b>2,554,031</b>	<b>1,190,295</b>	<b>281,281</b>	<b>200,000</b>	<b>302,928</b>	<b>220,000</b>
<i>Debt Service</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-71-47100-8111 Principal S07 & S14 W&S	139,750			188,000	188,000	169,200
8112 Principal S13 W&S				102,000	102,000	103,000
8121 Interest S07 & S14 W&S	312,643	316,306	255,863	320,669	320,669	276,575
8122 Interest - S13 W&S		11,425	39,391	41,899	41,899	40,145
8131 Bond Refunding Cost		11,184	155,349			
8132 Bond Insurance Cost			95,545			
8151 Paying Agent Fee	4,107	57,051	4,842			
Principal Paid on Capital Debt			4,617,790			
<b>Total:</b>	<b>456,500</b>	<b>395,967</b>	<b>5,168,780</b>	<b>652,568</b>	<b>652,568</b>	<b>588,920</b>
<i>Interfund Transactions</i>	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-61-48000-9110 Administrative Charge	498,000	289,309	247,538	308,155	308,155	401,970
9153 Transfer to Electric Fund	280,000	280,000				
9154 Transfer to Fleet Fund	30,146	69,340	74,532	65,850	65,850	108,209
9163 Transfer to Utility Billing Internal Service Fund			87,083	73,476	73,476	75,406
9164 Transfer to GIS Internal Service Fund			31,457	42,407	42,407	49,936
<b>Total:</b>	<b>808,146</b>	<b>638,649</b>	<b>440,610</b>	<b>489,889</b>	<b>489,888</b>	<b>635,521</b>



[ This page intentionally left blank ]





# VIII. Internal Service Funds

Internal Services Fund Overview.....226

Fleet Fund .....228

GIS.....231

Utility Billing .....234





# Internal Service Funds

---

## Internal Service

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

## Motor Vehicle Fleet Fund Overview

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

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





## FY 2017 Motor Vehicle Fleet Purchases

### **Parks**

- 1/2 Ton New Addition \$30,000

### **Water**

- 3/4 Ton New Addition \$35,000

### **Streets**

- Replacement for #9 \$45,000
- Replacement for #19 \$190,000
- Replacement for #44 \$30,000

### **Building**

- Replacement for #36 \$30,000

### **Storm Drain**

- Replacement for #55/63 \$45,000
- Pump and Dump Truck leases \$115,239

---

<b>Total</b>	\$520,239
--------------	-----------

# Fleet Fund



*Providing municipal departments with safe and efficient vehicles*

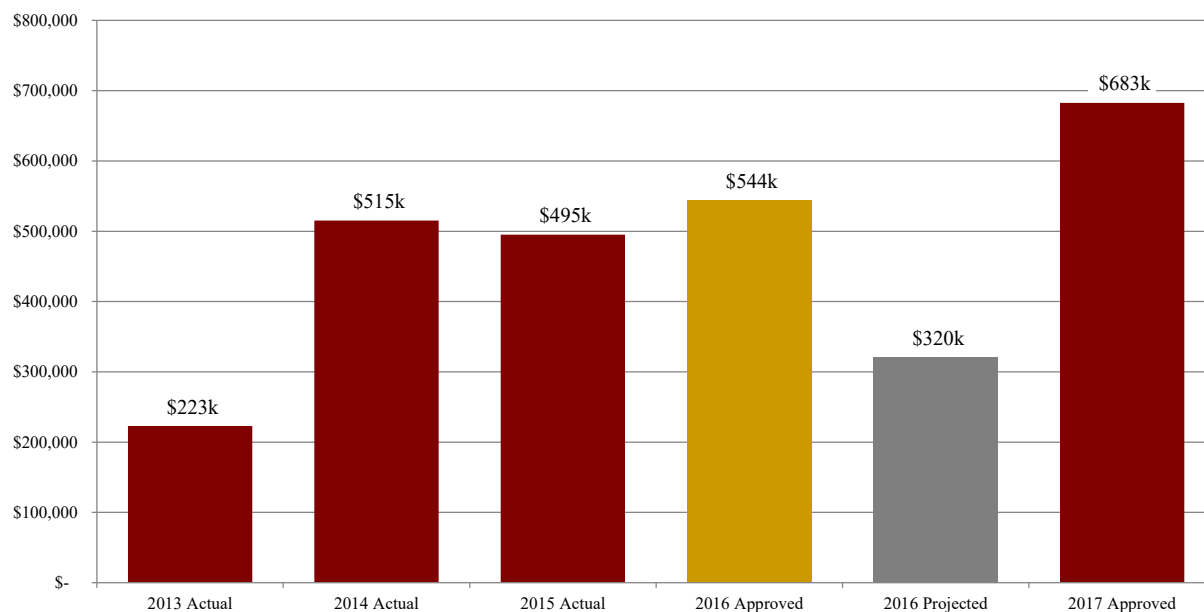
## Mission

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 (under the direction of the Public Works Director) manages all fuel purchases, service contracts, and purchase orders for City vehicles. This combined level of purchasing volume enables the City to be more economical. The overall objective is to provide all City departments with safe operating vehicles and equipment through efficient maintenance and acquisition operations.

## Fleet Department Expenditure Trends





---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget INCREASED by 20%.***

**Personnel Services** - There are no personnel service expenditure for this department.

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

**Materials, Supplies & Services** - Decreases in vehicle fuel and vehicle maintenance decreased materials, supplies, and services expenditures (\$59,500).

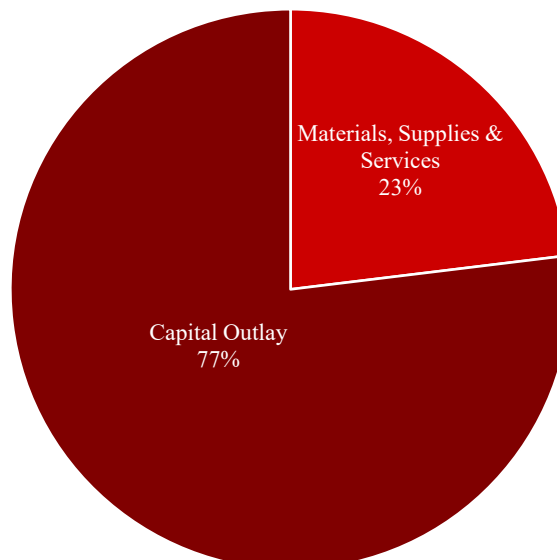
**Capital Outlay** - An increase in vehicle purchases accounts for an increase in capital outlay expenditures (\$198,000).

Fleet

---

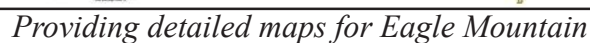
## Department Expenditures by Category

---



# Fleet Fund

<b>Internal Services</b>						
<b>Fund 54- Fleet Summary</b>						
<b>EXPENDITURES</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
Personnel Services						-
Materials, Supplies & Services	211,204	503,763	199,890	217,000	130,068	157,500
Capital Outlay	11,643	1,845	286,839	327,239	190,239	525,239
Debt Service		9,661	8,483	-	-	-
<b>Expenditure Total:</b>	<b>222,847</b>	<b>515,269</b>	<b>495,212</b>	<b>544,239</b>	<b>320,307</b>	<b>682,739</b>
<b>REVENUES</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
54-00-37010-0000 Interest Earnings						40,000
54-00-37020-0000 Sale of Vehicles	29,358	8,963	50,931			
54-00-37142-0000 Insurance Reimbursements	672	10,547	684			
54-00-38110-0000 Transfer In from General Fund	106,212	179,511	202,144	210,455	210,455	287,031
54-00-38151-0000 Transfer In from Water Fund	30,146	69,340	74,532	65,850	65,850	108,209
54-00-38152-0000 Transfer In from Sewer Fund	24,233	72,173	123,441	106,007	106,007	111,613
54-00-38153-0000 Transfer In from Electric Fund	64,500	82,487	164,283			
54-00-38155-0000 Transfer In from Gas Fund	16,684	36,645	102,261			
54-00-38159-0000 Transfer in from Storm Drain Fund	8,316	38,446	50,629	36,197	36,197	36,197
<b>Revenue Total:</b>	<b>280,121</b>	<b>498,112</b>	<b>768,905</b>	<b>418,509</b>	<b>418,509</b>	<b>583,050</b>
<b>BALANCE SUMMARY</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(14,074)	(17,158)	116,501	(125,730)	98,202	(99,689)
<b>Fund Balance (Deficit)- Beginning:</b>	<b>275,518</b>	<b>261,444</b>	<b>244,286</b>	<b>360,787</b>	<b>360,787</b>	<b>458,989</b>
<b>Fund Balance (Deficit)- Ending:</b>	<b>261,444</b>	<b>244,286</b>	<b>360,787</b>	<b>235,057</b>	<b>458,989</b>	<b>359,300</b>
<b>PERSONNEL SUMMARY (FTE)</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
<b>FTE Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Services</b>						
<b>Fund 54- Fleet Detail</b>						
<b>Personnel Services</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
1111 Salaries						
1211 Overtime						
1242 Car Allowance						
1300 Employee Benefits						
1511 FICA						
1512 Medicare						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Materials, Supplies, &amp; Services</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
2521 Vehicle Fuel	125,943	130,507	106,616	126,000	75,068	92,500
2522 Vehicle Maintenance	85,261	91,568	93,274	91,000	55,000	55,000
4531 Professional & Technical (GPS Tracking)						10,000
5999 Depreciation		281,688				
<b>Total:</b>	<b>211,204</b>	<b>503,763</b>	<b>199,890</b>	<b>217,000</b>	<b>130,068</b>	<b>157,500</b>
<b>Capital Outlay</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
7000 Capital Outlay						5,000
7421 New Vehicle Purchase	11,643	1,845	286,839	75,000	190,239	
Parks 1/2 Ton - Additional						30,000
Water 3/4 Ton - Additional						35,000
Streets #9 - Replacement						45,000
Streets #19 - Replacement						190,000
Building #36 - Replacement						30,000
Streets #44 - Replacement						30,000
Storm Drain #55/63 - Replacement						45,000
Pump And Dump Truck Leases				115,239		115,239
<b>Total:</b>	<b>11,643</b>	<b>1,845</b>	<b>286,839</b>	<b>190,239</b>	<b>190,239</b>	<b>525,239</b>
<b>Debt Service</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
8121 Interest	4,377	9,661	8,483			
<b>Total:</b>	<b>4,377</b>	<b>9,661</b>	<b>8,483</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transactions</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>	<b>2017</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Approved</b>	<b>Projected</b>	<b>Approved</b>
Transfer to General Fund						
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

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

Year	Amount	Status
2013	\$0	Actual
2014	\$0	Actual
2015	\$0	Actual
2016	\$104k	Approved
2016	\$90k	Projected
2017	\$122k	Approved

## Summary of Budget Changes FY 2017 Approved compared to FY 2016 Approved

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

***The total budget INCREASED by 18%.***

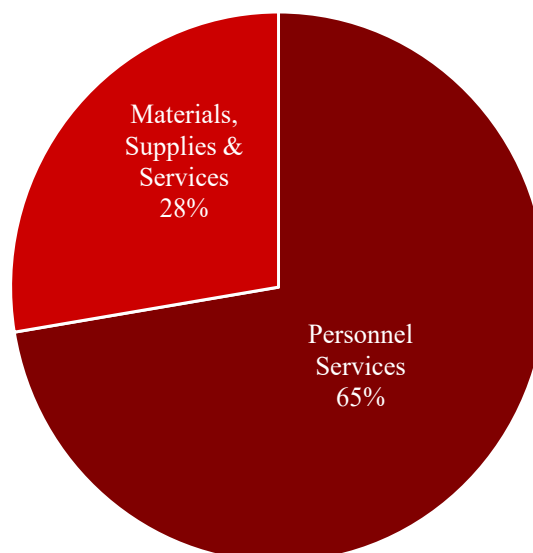
**Personnel Services** - Due primarily to increases in part-time salaries, personnel services expenditures increased (\$21,361).

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

**Materials, Supplies & Services** - Due to decreases in professional/technical services, materials, supplies, and services expenditures decreased (\$3,000).

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

## Department Expenditures by Category





Internal Service Fund Fund 64 -GIS Internal Service Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services				66,960	60,340	88,321
Materials, Supplies & Services				36,700	29,995	33,700
Capital Outlay				-	-	-
Interfund Transactions						-
<b>Expenditure Total:</b>	-	-	-	103,660	90,335	122,021
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer in from Water Fund			31,457	42,407	42,407	49,936
Transfer in from Sewer Fund			31,457	42,407	42,407	49,936
Transfer in From Electric Fund			31,457			
Transfer in from Gas Fund			31,457			
Transfer in from Storm Drain Fund				18,845	18,845	22,149
General Taxes & Revenues			13,981			
<b>Revenue Total:</b>	-	-	139,809	103,660	103,659	122,021
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:				-	13,324	0
Fund Balance (Deficit)- Beginning:				-	-	13,324
<b>Fund Balance (Deficit)- Ending:</b>	-	-	-	-	13,324	13,324
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time			1.00	1.00	1.00	1.84
Part-time/Seasonal						
<b>FTE Total:</b>	0.00	0.00	1.00	1.00	1.00	1.84

Internal Service Fund Fund 64 -GIS Internal Service Detail						
Personnel Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries			35,216	39,634	37,029	39,634
1112 Salaries - PT/Temporary						19,796
1211 Overtime			5		74	
1300 Employee Benefits			6,286	2,457	4,386	2,457
1311 Bonus						
1511 FICA						1,227
1512 Medicare			488	575	524	862
1521 Retirement			4,403	7,320	4,107	7,320
1531 State Insurance Fund						
1541 Health Insurance			2,696	15,625	12,778	15,625
1545 Dental Insurance			287	1,000	1,102	1,000
1548 Vision Insurance			36	107	183	107
1561 Long Term Disability			153	241	157	292
<b>Total:</b>	-	-	49,570	66,960	60,340	88,321
Materials, Supplies, & Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2321 Travel & Training			2,806	4,600	4,600	4,600
2369 Meetings						
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing						
2513 Equipment Supplies & Maintenance						
4211 Computer Network and Data			26,385	27,100	25,395	27,100
4531 Professional/Technical Services			879	5,000		2,000
4541 Utility Billing Mailing/Printing						
5002 Misc. Services & Supplies						
6211 Insurance & Surety Bonds						
<b>Total:</b>	-	-	30,070	36,700	29,995	33,700
Capital Outlay	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7412 Computer Equipment			35,532			-
7552 Furniture						
<b>Total:</b>	-	-	35,532	-	-	-
Interfund Transactions	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
<b>Total:</b>						

# Utility Billing



*Striving for excellent customer service*

## Mission

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

## Department Description

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

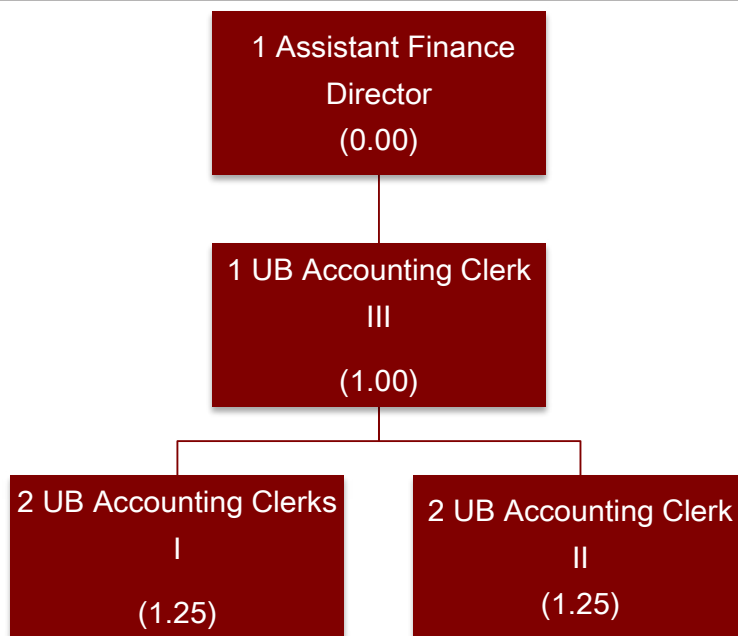
## Utility Billing Performance Measurements

		2015	2016	2016	2017
		Actual	Proposed	Actual	Proposed
<b>City Objective</b>	<b>Provide Quality Services</b>				
<b>Department Objective</b>	Deliver utility bills that are accurate, informative, and on time				
1.1	Have entire batch of bills sent to printer before the 8th of each month	n/a	n/a	n/a	Y
1.2	Increase Citizen Satisfaction Survey rating	n/a	n/a	n/a	3
<b>City Objective</b>	<b>Improve Customer Service and Public Image</b>				
<b>Department Objective</b>	Increase level of customer service by holding regular staff meetings and providing customer service training to employees				
2.1	Hold 11 staff meetings and 1 customer service training annually	n/a	n/a	n/a	Y
<b>City Objective</b>	<b>Provide Transparency and Accountability for City Funds</b>				
<b>Department Objective</b>	Continue to list and update utility rates and policies on the back of all utility bills				
3.1	Monthly review information to ensure updated rates and policies are included in stock orders to third party printer/mailer	n/a	n/a	n/a	Y
3.2	Twice per year, reconcile City garbage and recycling can counts with Ace Disposal can counts	n/a	n/a	n/a	Y





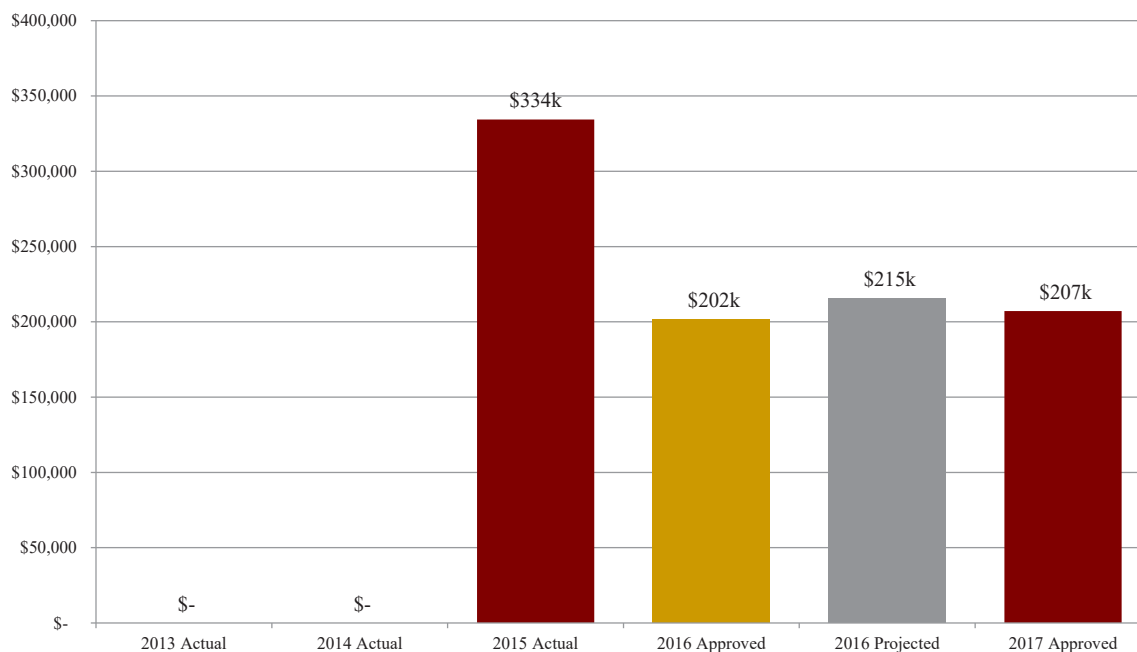
## Utility Billing Organization



## Utility Billing Department Personnel Changes

FTEs decreased 2.0 (5.50 in FY 2017 to 3.50 in FY 2016).

## Utility Billing Department Expenditure Trends



# Utility Billing

---

## Summary of Budget Changes

FY 2017 Approved compared to FY 2016 Approved

---

***The total budget INCREASED by 3%.***

**Personnel Services** - Increased part-time salary costs were the primary reason for an increase in personnel services expenditures (\$18,302).

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

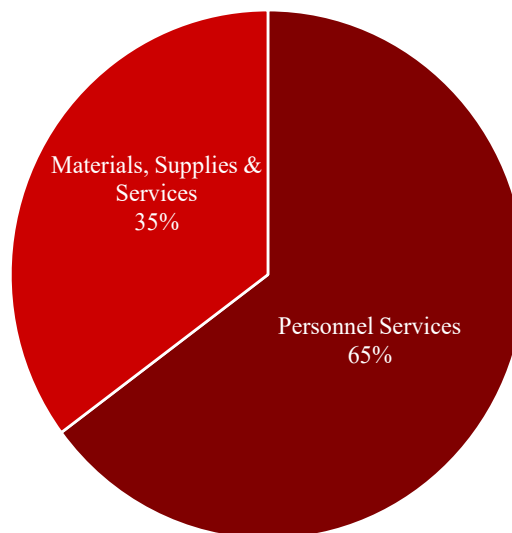
**Materials, Supplies & Services** - Decreased mailing and printing costs contributed to decreased costs for materials, supplies, and services expenditures (\$13,000).

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

---

## Department Expenditures by Category

---





Internal Service Fund Fund 63 - Utility Billing Summary						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Personnel Services			216,566	115,983	142,582	134,285
Materials, Supplies & Services			103,786	85,875	72,837	72,875
Capital Outlay			13,996	-	-	-
Interfund Transactions			-	-	-	-
<b>Expenditure Total:</b>	-	-	334,348	201,858	215,419	207,160
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer in from Water Fund			87,083	73,476	73,476	75,406
Transfer in from Sewer Fund			87,083	73,476	73,476	75,406
Transfer in from Electric Fund			87,083			
Transfer in from Gas Fund			87,083			
Transfer in from Solid Waste Fund			45,615	38,151	38,151	39,153
Transfer in from Storm Drain Fund			20,734	16,754	16,754	17,194
General Taxes & Revenues						
<b>Revenue Total:</b>	-	-	414,681	201,858	201,857	207,160
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:			80,333	-	(13,562)	-
Fund Balance (Deficit)- Beginning:			-	80,333.00	80,333.00	66,770.97
<b>Fund Balance (Deficit)- Ending:</b>	-	-	80,333.00	80,333.00	66,770.97	66,770.97
PERSONNEL SUMMARY (FTE)	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Elected						
Appointed						
Full-time			3.00	3.00	3.00	1.00
Part-time/Seasonal			2.50	2.50	2.50	2.50
<b>FTE Total:</b>	-	-	5.50	5.50	5.50	3.50

Internal Service Fund Fund 63 - Utility Billing Detail						
Personnel Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
1111 Salaries			88,905	35,628	34,567	37,492
1112 Salaries - PT/Temporary			81,326	52,489	80,327	67,954
1211 Overtime			2,779		1,486	
1212 Wellness Benefit			250			
1300 Employee Benefits			5,847	2,209	2,877	2,325
1311 Bonus						
1511 FICA			5,784	850	4,981	1,101
1512 Medicare			2465	1,278	1,638	1,529
1521 Retirement			11,975	6,581	5,376	6,925
1531 State Insurance Fund					232	
1541 Health Insurance			15,467	15,625	10,077	15,625
1545 Dental Insurance			1,293	1,000	759	1,000
1548 Vision Insurance			197	107	125	107
1561 Long Term Disability			278	217	137	228
<b>Total:</b>	-	-	216,566	115,983	142,582	134,285
Materials, Supplies, & Services	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
2321 Travel & Training			1,791	500		500
2369 Meetings			347	375	337	375
2431 Uniforms & Clothing			498			
4121 Attorney Fees			3,742		4,914	5,000
4541 Utility Billing Mailing/Printing			89,051	85,000	60,000	60,000
6820 Deployed Military Abatement			1,025			7,000
<b>Total:</b>	-	-	96,454	85,875	65,251	72,875
Capital Outlay	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
7412 Computer Equipment				14,545	14,545	
<b>Total:</b>				14,545	14,545	
Interfund Transactions	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Transfer to Fleet Fund				50,009	50,009	
<b>Total:</b>				50,009	50,009	





# IX. Capital Projects

Capital Projects Overview.....	240
Capital Projects Impacts.....	241
Capital Projects Summary .....	242
General Funds Capital Projects.....	244
Enterprise Funds Capital Projects.....	245



# Capital Projects

## 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 to the City.

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

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

## Capital Projects Plan

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

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

# Capital Projects Impacts

FY 2017 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
<b>Streets</b>				
Bobby Wren Boulevard Construction	\$550,000	Transportation Impact Fees	Paving of a dirt section of Bobby Wren Boulevard	There will be a slight increase on future budget cycles as unimproved road maintenance will decrease but paved road maintenance and snow plowing costs will increase
Road Improvements for Signal @ Sunset & 73	\$447,000	General Fund Capital Projects Fun Balance Reserve	Installing a traffic signal on SR-73 and Sunset Drive	There will be no impact on the future operating budget as this traffic signal will be operated and maintained by the Utah Department of Transportation.
Bike & Pedestrian Plan Improvements	\$185,800	General Fund Capital Projects Fun Balance Reserve	Creation of new bike and pedestrian plans	There will be no direct increase with this project as it is simply creating and adjusting planning documents
Hummer Road	\$30,000	General Fund Capital Projects Fun Balance Reserve	Paving of a dirt section of Hummer Road	There will be a slight increase on future budget cycles as unimproved road maintenance will decrease but paved road maintenance and snow plowing costs will increase
Golden Eagle Road	\$100,000	General Fund Capital Projects Fun Balance Reserve	Paving of a dirt section of Golden Eagle Road	There will be a slight increase on future budget cycles as unimproved road maintenance will decrease but paved road maintenance and snow plowing costs will increase
Porter's Crossing & Pony Express Parkway Streetlight	\$250,000	General Fund Capital Projects Fun Balance Reserve	Installing a traffic signal on Porter's Crossing and Pony Express Parkway	There will be a minor increase in utility costs due to the City operating and maintaining the signal. There is also minor additional maintenance associated with the signs and poles
<b>Other General Fund</b>				
Salt Shed	\$250,000	General Fund Capital Projects Fun Balance Reserve	Construction of a shed to house road salt	The ongoing maintenance costs will be negligible, but the City expects to spend less on salt due to better protection
Digital Announcement Signs	\$50,000	General Fund	Purchasing digital announcement signs to post at City entrances as needed	The City will save on average \$5,000 per year in rental costs

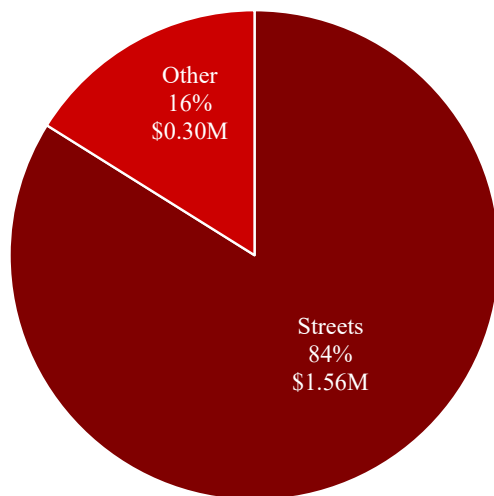


# Capital Projects Summary

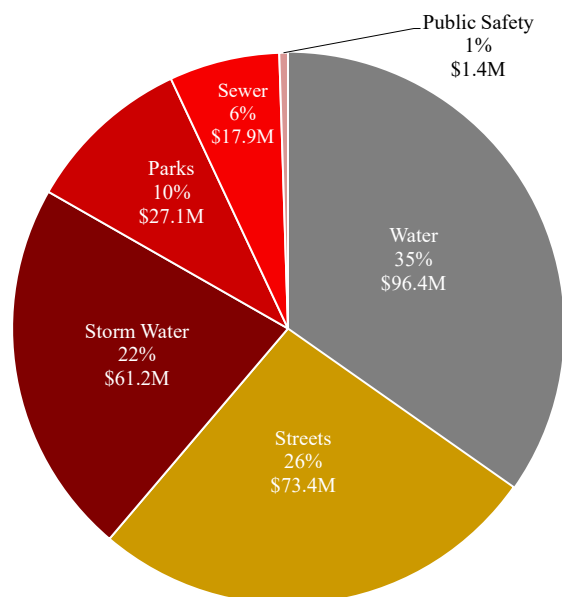
The total Capital Projects budget for FY 2017 is \$1.9 million, which represents a 51% decrease from FY 2016's \$2.8 million budget. However, we project that \$1.9 million will have been expended at the end of FY 2016, placing FY 2017's approved budget at approximately the same level as FY 2016's actual expenditures. All of the projects for this fiscal year are to come from the General Fund Capital Projects Fund.

## Current and Future Capital Expenditures

FY 2017



10 Year Estimate



The pie charts above provide a visual for FY 2017 capital improvements expenditures by category to the left and to the right provides a visual of the estimated cost for capital projects by category over the next 10 years (estimated in today's dollars).



# General Fund Capital Projects

## Fund Overview

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

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

## Capital Projects

General Fund capital projects include the following projects:

• Bobby Wren Blvd. Construction	\$550,000
• Road Improvements for Signal @ Sunset Drive & SR-73	\$447,000
• Porter's Crossing/PE Pkwy Streetlight	\$250,000
• Salt Shed	\$250,000
• Bike & Pedestrian Plan Improvements	\$185,800
• Golden Eagle Rd.	\$100,000
• Digital Announcement Signs (City Entrances)	\$50,000
• Hummer Road	\$30,000
<b>TOTAL</b>	<b>\$1,862,800</b>

# General Fund Capital Projects

## Capital Improvements Details: Fund 47

### Capital Improvements Fund Fund 47 - General Fund

EXPENDITURES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
<b>Streets</b>						
47-81-44100-7006 Bobby Wren Blvd. Construction						550,000
47-81-44100-7007 Ranches Parkway Project	29,961					
47-81-44100-7013 PE Pkwy Widening at Porter's Crossing		260,207				
47-81-44100-7014 Ranches/PE Pkwy Stoplight		25,223	178,345			
47-81-44100-7015 PE Pkwy Widening at Hidden Hollow		36,402				
47-81-44100-7016 Road Paving Projects (Priority 1)		9,570	724,791	571,497	568,783	
47-81-44100-7016 Road Paving Projects (Priority 2)				499,405	499,405	
47-81-44100-7017 Street Paving Equipment			252,340			
47-81-44100-7018 Road Improvements for Signal @ Sunset & 73				20,000		447,000
47-81-44100-7019 Misc. Street Dept Projects						
Bike & Pedestrian Plan Improvements						185,800
Hummer Rd.						30,000
Golden Eagle Rd.						100,000
Porter's Crossing/PE Pkwy Streetlight					24,381	250,000
<b>Parks</b>						
47-81-45100-7001 Mid Valley Park	1,600		9,894	100,000	758	
47-81-45100-7003 Pioneer Addition Park	58,611					
47-81-45100-7009 Overland Trails Park	5,775					
47-81-45100-7023 City Center Trails	2,100	8,638				
47-81-45100-7024 Misc. Parks	22,153		108,799	170,000	170,000	
47-81-45100-7025 Pony Express Parkway Trail	495					
47-81-45100-7026 Pony Express Trail	22,407		16,943			
47-81-45100-7027 Cemetery		3,246	279,243	40,000	40,000	
47-81-45100-7028 Trees			9,886			
47-81-45100-7029 Hidden Canyon Park		12,719	75,711			
47-81-45100-7030 ATV Trail		5,832				
47-81-45100-7031 Eagle Park Entrance					119,033	
<b>Other General Fund Projects</b>						
47-81-41110-7001 Records Mgmt. Software	4,560					
47-81-41950-7001 ID Card System		2,507				
47-81-41950-7003 Community Development Building Basement					210,000	
47-81-41990-7001 Special Events Capital			8,800			
Salt Shed						250,000
Digital Announcement Signs (City Entrances)						50,000
General Plan Rewrite				125,000	125,000	
Misc. Projects from List		11,515		94,575	94,575	
Skid Steer with Tracks (Parks & Cemetery)				60,000	48,844	
<b>Expenditure Total:</b>	<b>147,662</b>	<b>375,859</b>	<b>1,664,752</b>	<b>1,620,477</b>	<b>1,851,935</b>	<b>1,862,800</b>

REVENUES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
47-00-33110-0000 EDI Federal Grant Proceeds			(412,000)			
47-00-33310-0000 County Recreation Allotment					13,292	
47-00-37010-0000 Interest Revenue		742			833	
47-00-39705-0000 Park Donations Restricted			23,391		3,089	
47-00-39710-0000 Contributions From Developer		45,000	80,000			
47-00-39715-0000 Contributions for Parks	30,000					
47-00-38110-0000 Transfer from General Fund Balance	457,746		1,869,086	1,081,072	1,081,072	1,221,012
47-00-38118-0000 Transfer from impact fee fund (Transportation)		125,000				550,000
47-00-38115-0000 Transfer from impact fee fund (Parks)				100,000		
Use of Utility Sale Proceeds				499,405	499,405	
<b>Revenue Total:</b>	<b>487,746</b>	<b>170,742</b>	<b>1,560,477</b>	<b>1,680,477</b>	<b>1,597,692</b>	<b>1,771,012</b>

BALANCE SUMMARY	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	344,045	(205,117)	(104,275)	60,000	(254,243)	(91,788)
	370,377	714,422	509,305	405,031	465,031	210,788
<b>Fund Balance (Deficit)- Ending:</b>	<b>714,422</b>	<b>509,305</b>	<b>405,031</b>	<b>465,031</b>	<b>210,788</b>	<b>119,000</b>

# Gas & Electric Capital Projects

## Fund Overview

The Gas and Electric utilities have been sold and therefore will no longer have capital project expenditures. For comparison, the spreadsheets are still provided for previous fiscal years.

<b>Capital Improvement Funds</b>						
<b>Fund 44- Gas and Electric Utilities</b>						
<b>EXPENDITURES</b>	<b>2013 Actuals</b>	<b>2014 Actuals</b>	<b>2015 Actuals</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
44-81-44000-7320 138 KV line						
44-81-53100-7000 Bobby Wren Power Project	201,989					
44-81-53100-7221 SWCA						
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)	60,722					
44-81-53100-7321 South Substation	1,017,856	1,656				
44-81-53100-7322 SR73 12.47KV Feeder	95,821					
44-81-53100-7325 North Substation	379,840	14,051				
44-81-53100-7326 Camp Williams Interconnection	6,448					
44-81-53100-7327 Electric Main Feeders	1,430,774					
44-81-53100-7328 Porter's Crossing Parkway	50,061					
Purchase from Rocky Mountain Power						
44-81-53100-7329 6" Gas Steel line	553,266	415,309				
44-81-53100-7330 Silverlake/Kiowa Capacity Upgrade		807,563				
44-81-53100-7331 Silverlake 8 Off-Sites		122,201				
44-81-53100-7332 Highway 73 West to Wash		384,273				
44-81-53100-7348 Energy Building	1,648,805	116,205				
<b>Expenditure Total:</b>	<b>3,243,512</b>	<b>1,861,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES</b>	<b>2013 Actuals</b>	<b>2014 Actuals</b>	<b>2015 Actuals</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
44-00-38110-0000 Transfer in from the General Fund						
44-00-38153-0000 Transfer In from Electric Utility Fund						
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		1,771				
Electric Fund Balance						
Cedar Pass Ranch Connection Fees						
Gas and Electric Bond						
<b>Revenue Total:</b>	<b>-</b>	<b>1,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actuals</b>	<b>2014 Actuals</b>	<b>2015 Actuals</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
<b>Excess (Deficiency) of Financing</b>						
<b>Sources over Financing Uses:</b>						
Fund Balance (Deficit)- Beginning:		(1,859,487)	-			
<b>Fund Balance (Deficit)- Ending:</b>	<b>-</b>	<b>(1,859,487)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Sewer Capital Projects

## Fund Overview

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

Wastewater in the South Service Area is collected by a series of lines and transported to the City's Wastewater Treatment Plant. Once treated, the wastewater is stored in two large lagoons, and later applied in a land application process to irrigate alfalfa.

### Capital Improvements Fund

#### Fund 49 - Sewer Utility

EXPENDITURES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Evans Ranch Sewer Line				250,000		
Solids Handling Project				750,000		
<b>Expenditure Total:</b>	-	-	-	1,000,000	-	-

REVENUES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Transfer In from sewer fund balance				950,000		
49-00-38152-0000 Transfer from sewer impact fee fund				50,000		
<b>Revenue Total:</b>	-	-	-	1,000,000	-	-

BALANCE SUMMARY	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
<b>Fund Balance (Deficit)- Ending:</b>	-	-	-	-	-	-

# Water Capital Projects

## Fund Overview

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

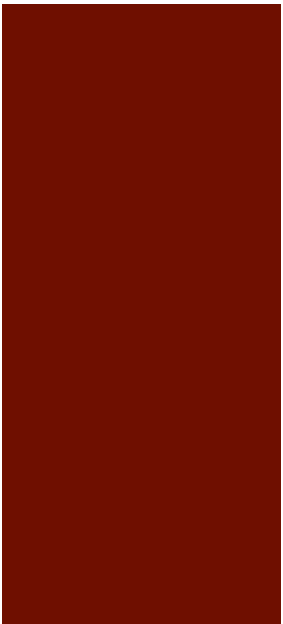
Capital Improvements Fund						
Fund 48 - Water Utility						
EXPENDITURES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Water System Improvements Design				127,590		
<b>Expenditure Total:</b>	-	-	-	127,590	-	-
REVENUES	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
48-00-34891-0000 CWP Pipeline Reimbursements		158,607				
48-00-38111-0000 Transfer From Water Impact Fee Fund				127,590		
<b>Revenue Total:</b>	-	158,607	-	127,590	-	-
BALANCE SUMMARY	2013 Actuals	2014 Actuals	2015 Actuals	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
<b>Fund Balance (Deficit)- Ending:</b>	-	-	-	-	-	-





# X. Debt Service

Debt Service Overview.....	250
Debt Service Summary.....	252
ST 2013 (SAA 2006) .....	253
2013 SID (SAA 2013-1).....	255
DEQ Bond .....	257
2008 Water & Sewer Bond .....	258
2013 Water & Sewer Bond .....	259
2014 Water & Sewer Bond .....	260
Water & Sewer Summary.....	261





# Debt Service

## Debt Service Overview

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

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

## City Use of Debt

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

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

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





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

State statute limits the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The assessed value of the City at the end of FY 2015 was \$714,063,591, allowing a debt limit of \$28,562,544. Additionally, state statute allows for an additional 8% to be used for water, sewer, or other projects, resulting in a total debt limit of 12% of assessed value.

## Special Assessment Area (SAA)

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

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

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

## Revenue Bonds

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

## General Obligation Bonds

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

# Debt Service Summary

## City Debt Summary

As of the end of FY 2016, the City had \$25.55 million in outstanding debt, not including the previously discussed gas and electric bonds. The total debt payment for this year is \$1.86 million. The portion of this to be paid from the Debt Service Fund is \$1.39 million. The table below summarizes each bond the City has. The ST 2013 and 2013 SID are Special Assessment Areas. The other five bonds are revenue bonds. The '08 and '13 water and sewer bonds were used to build water and sewer infrastructure. The DEQ/'09 water and sewer bond was used to build a wastewater treatment plant in the South Service Area.

### FY 2017 Debt Service Summary

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
ST 2013 (SAA 2006)	2002	2020	587,000	2.94%-4.33%	297,253
2013 SID (SAA 2013-1)	2015	2033	2,170,000	5%	196,769
DEQ Bond - 2009 Sewer Bond	2009	2026	5,680,000	1%	273,950
2008 Water & Sewer Bond	2008	2031	4,145,000	4%-5%	569,300
2013 Water & Sewer Bond	2013	2034	2,231,000	1.72%	143,145
2014 Water & Sewer Bond	2014	2034	9,685,000	1.96%-3.91%	379,150
TOTAL			24,498,000		1,859,567

### FY 2017 Revenue Summary

Source	Revenue
2005 (98-1) SID	207,500
2013-1 SAA	208,769
ST 2013 (2000-1 SID)	668,148
97-1 SID	95,000
98-3 SID	62,000
Total	1,241,417

### FY 2017 Expense Summary

Fund	Expenditure
ST 2013 (SAA 2006)	822,572
2013 SID (SAA 2013-1)	208,769
2008 Water & Sewer Bond	143,145
DEQ Bond - 2009 Sewer Bond	273,950
2013 Water & Sewer Bond	143,145
2014 Water & Sewer Bond	379,150
Total	1,970,730

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

# ST 2013 (SAA 2006)

## Debt Purpose

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

## Debt Schedule

The original amount borrowed for 2000-1 SID was \$11,935,000. In 2006, the 2000-1 SID was refunded to take advantage of the City's improved credit rating. This bond became a Sales Tax bond in 2013. These bonds require annual installments of interest and principal due beginning February 2015 through February 2018, bearing interest ranging from 2.94%-4.33%. The debt service payment this year equals \$297,253. The bond was callable as of February 1, 2020. Debt service requirements to maturity are as follows:

ST 2013 Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	280,000	17,253	297,253	587,000
2018	317,000	11,681	328,681	270,000
2019	270,000	5,373	275,373	-
2020	-	-	-	-
2021	-	-	-	-
TOTAL	867,000	34,307	901,307	

# ST 2013 (SAA 2006) CONTINUED

## ST 2013 Debt Service Summary

<b>Debt Service Fund</b>						
<b>Fund 74: SAA 2006 (2000-1 ) Debt Service Fund</b>						
<b>EXPENDITURES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Due to General Fund						154,424
74-61-48100-9146 Trfr to Road Cap Project Fund						
74-71-47174-4140 Banking Fees			96			
74-71-47174-8111 Principal	162,000	3,512,000	754,000	169,000	169,000	321,000
74-71-47174-8121 Interest	254,760	167,890	32,258	222,090	222,090	207,148
74-71-47174-8151 Paying Agent Fee	2,000	80,085	17,341	25,000	10,083	25,000
74-71-47174-8152 Other Bond Expense						
74-71-47174-8158 Bond Call Premium			37,700			
74-71-47174-9110 Admin Charges to Gen. Fund	30,000	30,000	30,000	30,000	30,000	30,000
74-71-74000-4121 Attorney Fees	25,032	16,388	216	25,000	25,000	25,000
74-81-74000-4174 Other Bond Expense						
74-81-74000-5001 Misc. - Expenses	15,461					
74-81-74000-6600 Reimbursement of Equity Buy-in		113,215	59,646		52,065	60,000
<b>Total Financing Uses:</b>	<b>489,253</b>	<b>3,919,579</b>	<b>931,256</b>	<b>471,090</b>	<b>508,238</b>	<b>822,572</b>
<b>REVENUES</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
74-00-34311-0000 Assessments- Collected	485,847	769,412	265,074	283,754	855,818	306,648
74-00-34312-0000 assessments- Coverage			7,352		62,075	60,000
74-00-34865-0000 2000-1 SID Equity Buy In Water	59,641	43,197	9,936	50,000		
74-00-34866-0000 2000-1 Equity Buy In Transporation	109,066	239,343	215,118	250,000	250,000	250,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Trails	40,722	54,946	69,841	50,000	48,326	50,000
74-00-37010-0000 Interest Earning	2,716	1,743	3,918		1,812	1,500
74-00-39111-0000 Bond Proceeds		2,207,000				
<b>Total Financing Sources:</b>	<b>697,992</b>	<b>3,315,642</b>	<b>571,238</b>	<b>633,754</b>	<b>1,218,031</b>	<b>668,148</b>
<b>BALANCE SUMMARY</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Approved</b>	<b>2016 Projected</b>	<b>2017 Approved</b>
Excess (Deficiency) of Financing Sources over Financing Uses:	208,739	(603,937)	(360,018)	162,664	709,793	(154,424)
Fund Balance (Deficit)- Beginning:	1,209,017	1,417,756	813,819	453,801	616,465	1,326,258
Fund Balance (Deficit)- Ending:	1,417,756	813,819	453,801	616,465	1,326,258	1,171,835

# 2013 SID (SAA 2013-1)

## Debt Purpose

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

## Debt Schedule

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

2013 SID Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	95,000	101,769	196,769	2,170,000
2018	100,000	98,919	198,919	2,070,000
2019	100,000	95,919	195,919	1,970,000
2020	105,000	92,919	197,919	1,865,000
2021	110,000	44,884	154,884	1,755,000
2022	110,000	43,097	153,097	1,645,000
2023-2028	785,000	326,547	1,111,547	860,000
2029-2033	860,000	133,250	993,250	-
<b>TOTAL</b>	<b>2,265,000</b>	<b>937,303</b>	<b>3,202,303</b>	

# 2013 SID (SAA 2013-1) CONTINUED

## 2013 SID Debt Service Summary

Debt Service Fund						
Fund 72: 2013 SID (SAA 2013-1)						
EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
72-71-47172-4140 Banking Fees		25	96			
72-71-47172-8111 Principal			40,000	95,000	840,000	95,000
72-71-47172-8121 Interest			159,315	103,669	51,835	101,769
72-71-47172-8151 Paying Agent Fees		87,200	25,400	11,800	1,600	12,000
72-71-47172-9110 Administration Overhead			15,000	20,000		
72-81-72000-6600 Reimbursement of Bond Proceeds		1,128,021	958,946			
<b>Total Financing Uses:</b>	-	1,215,246	1,198,757	230,469	893,435	208,769
REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
72-00-34311-0000 Assessments Collected		210,935	209,477	230,469	468,514	208,769
72-00-34861-0000 Equity Buy-In						
72-00-34862-0000 Equity Buy-In						
72-00-37010-0000 Interest		4,929	4,337			
72-00-39111-0000 SAA Proceeds		2,409,245				
<b>Total Financing Sources:</b>	-	2,625,110	213,815	230,469	468,514	208,769
BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	-	1,409,863	(984,943)	-	(424,921)	-
Fund Balance (Deficit)- Beginning:	-	-	1,409,863	424,921	424,921	-
<b>Fund Balance (Deficit)- Ending:</b>	-	1,409,863	424,921	424,921	(0)	-

## Debt Purpose

The DEQ/2009 Sewer Bond was used to fund the construction of the new Wastewater Treatment Plant in the South Service Area.

## Debt Schedule

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028, bearing an interest rate of 1.00%. The debt payment this year amounts to \$273,950. The bond may be called anytime. The repayment will be from the sewer fund which can be seen on the next page. The debt service schedule for this bond is as follows:

DEQ 2009 Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	215,000	58,950	273,950	5,680,000
2018	245,000	56,800	301,800	5,435,000
2019	275,000	54,350	329,350	5,160,000
2020	310,000	51,600	361,600	4,850,000
2021	340,000	48,500	388,500	4,510,000
2022	375,000	45,100	420,100	4,135,000
2023-2028	2,885,000	181,400	3,066,400	1,250,000
<b>TOTAL</b>	<b>4,645,000</b>	<b>496,700</b>	<b>5,141,700</b>	

# 2008 Water & Sewer Bond

## Debt Purpose

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

## Debt Schedule

The original amount borrowed with the Water & Sewer Revenue Bond was \$8,700,000. The series 2007 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. This bond requires annual installments of interest and principal due beginning November 2008 through November 2031, bearing interest ranging from 4.0% to 5.0%. This year's debt payment totals \$569,300. The bond may be called on November 15, 2017. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

2008 Water & Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	360,000	209,300	569,300	4,145,000
2018	375,000	192,725	567,725	3,770,000
2019	400,000	173,350	573,350	3,370,000
2020	420,000	152,850	572,850	2,950,000
2021	430,000	131,600	561,600	2,520,000
2022	460,000	109,350	569,350	2,060,000
2023	475,000	86,569	561,569	1,585,000
2024	505,000	63,294	568,294	1,080,000
2025	530,000	38,713	568,713	550,000
2026	550,000	13,063	563,063	-
TOTAL	4,505,000	1,170,813	5,675,813	



# 2013 Water & Sewer Bond

## Debt Purpose

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

## Debt Schedule

The original amount borrowed with the 2013 Water & Sewer Revenue Bond was \$2,536,000. This bond series requires an annual installment of interest and principal due beginning May 2013 through May 2033, bearing an interest rate of 1.72%. The debt payment this year amounts to \$143,145. The repayment will be from the water and sewer funds. The bond is callable anytime. The debt service schedule for this bond is as follows:

2013 Water & Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	103,000	40,145	143,145	2,231,000
2018	105,000	38,373	143,373	2,126,000
2019	107,000	36,567	143,567	2,019,000
2020	109,000	34,727	143,727	1,910,000
2021	111,000	32,852	143,852	1,799,000
2022	113,000	30,943	143,943	1,686,000
2023-2029	935,000	156,640	1,091,640	751,000
2030-2034	751,000	39,182	790,182	-
TOTAL	2,334,000	409,429	2,743,429	

# 2014 Water & Sewer Bond

## Debt Purpose

This Bond refunded a portion of the Water & Sewer Revenue Bond illustrated on page 258 and is used for the same projects identified there.

## Debt Schedule

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

2014 Water & Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2017	-	379,150	379,150	9,685,000
2018	-	379,150	379,150	9,685,000
2019	-	379,150	379,150	9,685,000
2020	-	379,150	379,150	9,685,000
2021	120,000	377,650	497,650	9,565,000
2022	185,000	373,375	558,375	9,380,000
2023-2029	3,810,000	2,260,750	6,070,750	5,570,000
2030-2032	5,570,000	344,000	5,914,000	-
<b>TOTAL</b>	<b>9,685,000</b>	<b>4,872,375</b>	<b>14,557,375</b>	

# Water & Sewer Bonds

## Debt Service Payment from Sewer Fund

Debt Service	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
52-71-47100-8111 Principal S07 & S14 W&S	185,250			212,000	212,000	190,800
8112 Principal DEQ	117,000			150,000	150,000	215,000
8121 Interest S07 & S14 W&S	420,845	411,765	339,277	361,606	361,606	311,880
8122 Interest DEQ	64,235	63,650	62,350	62,000	62,000	58,950
8131 Bond Refunding Cost	14,729	14,729	202,497			
8132 Bond Issuance Cost			126,653			
8151 Paying Agent Fee	5,444		3,810			
<b>Total:</b>	<b>807,503</b>	<b>490,144</b>	<b>734,587</b>	<b>785,606</b>	<b>785,606</b>	<b>776,630</b>

## Debt Service Payment from Water Fund

Debt Service	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
51-71-47100-8111 Principal S07 & S14 W&S	139,750			188,000	188,000	169,200
8112 Principal S13 W&S				102,000	102,000	103,000
8121 Interest S07 & S14 W&S	312,643	316,306	255,863	320,669	320,669	276,575
8122 Interest - S13 W&S		11,425	39,391	41,899	41,899	40,145
8131 Bond Refunding Cost		11,184	155,349			
8132 Bond Insurance Cost			95,545			
8151 Paying Agent Fee	4,107	57,051	4,842			
Principal Paid on Capital Debt			4,617,790			
<b>Total:</b>	<b>456,500</b>	<b>395,967</b>	<b>5,168,780</b>	<b>652,568</b>	<b>652,568</b>	<b>588,920</b>

## Retired Water and Sewer Bond Debt Service Fund

### Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
76-71-47176-8111 Principal						
76-71-47176-8112 DEQ Principal						
76-71-47176-8121 Interest						
76-71-47176-8122 DEQ Interest						
- Transfer to Water Fund Operations						
Transfer to Water Capital Projects						
76-71-47176-8151 Paying Agent Fee						
<b>Total Financing Uses:</b>	-	-	-	-	-	-

REVENUES	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
76-00-37010-0000 Interest						
76-00-38112-0000 Transfer In From WW Impact Fee Fund						
76-00-38151-0000 Transfer In From Water Fund						
76-00-38152-0000 Transfer In from Sewer Fund						
76-00-39000-0000 Bond Proceeds-Capitalized Interest						
	-	-	-	-	-	-

BALANCE SUMMARY	2013 Actual	2014 Actual	2015 Actual	2016 Approved	2016 Projected	2017 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	-		-	-
Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

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





# XI. Appendix

Demographics .....	264
Citizen Survey Results.....	268
Cost of Government Study .....	294
City Property Tax Study .....	296
Utility Sale Proceeds Plan .....	298
Full Time Equivalency (FTE) Tables .....	302
Budget Amendments.....	304
Park Amenities.....	308
Acronyms.....	309
Glossary .....	310

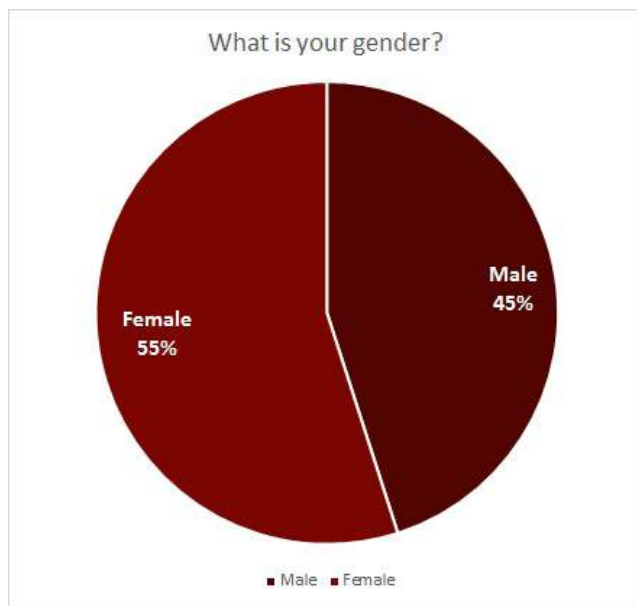


# Demographics

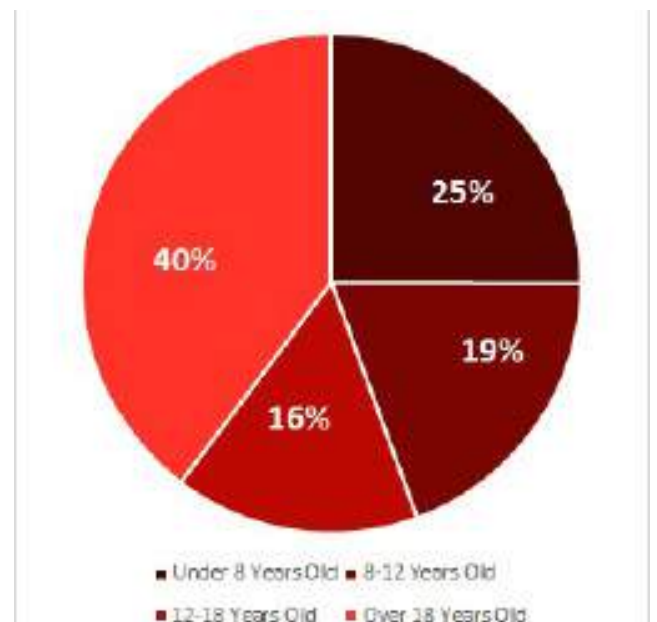
## Source of Demographics

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

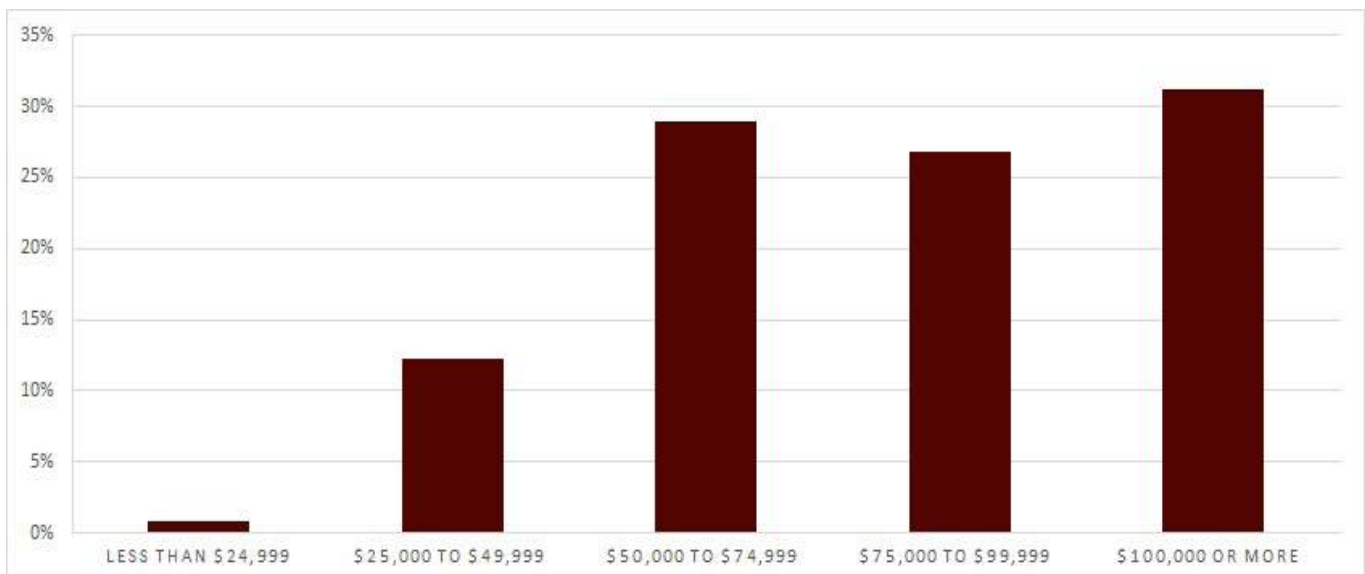
### Gender



### Age

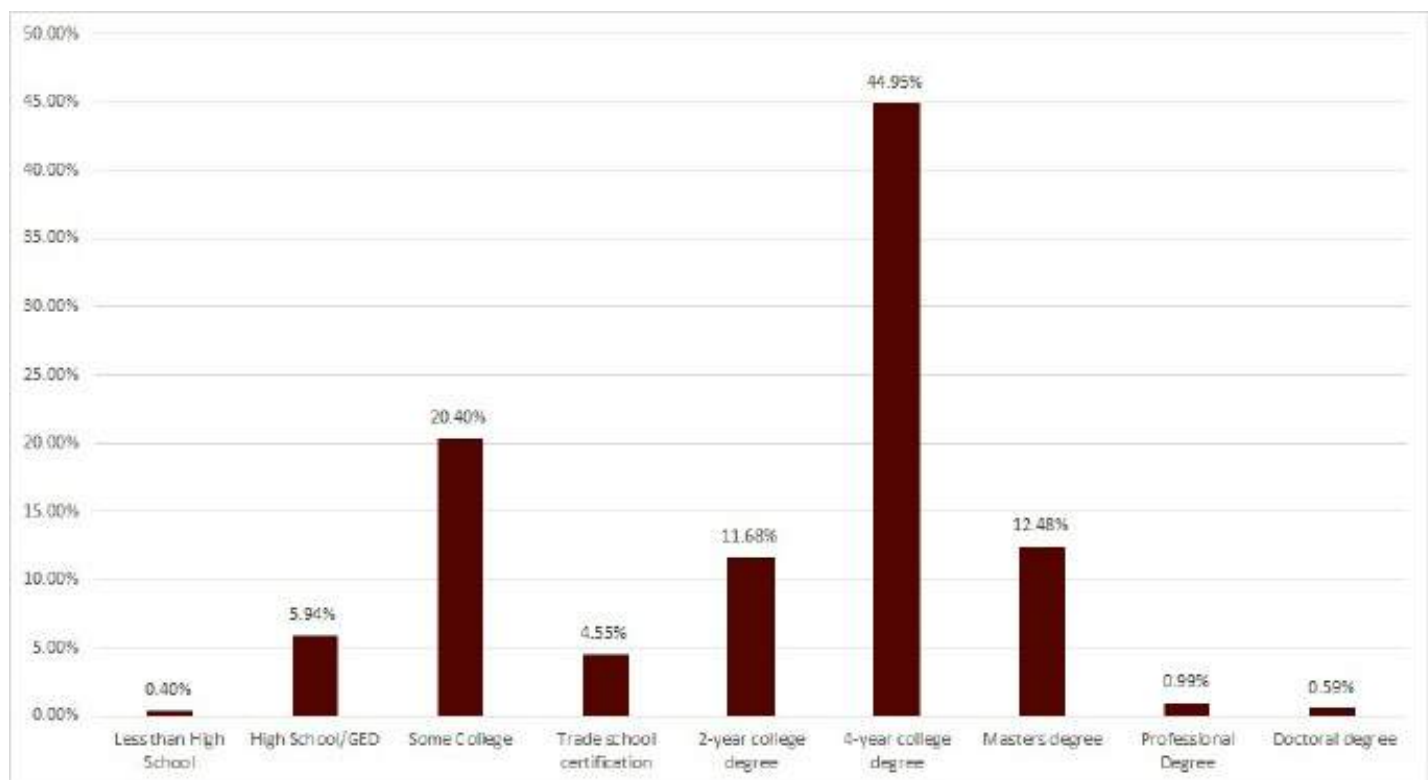


### Household Income

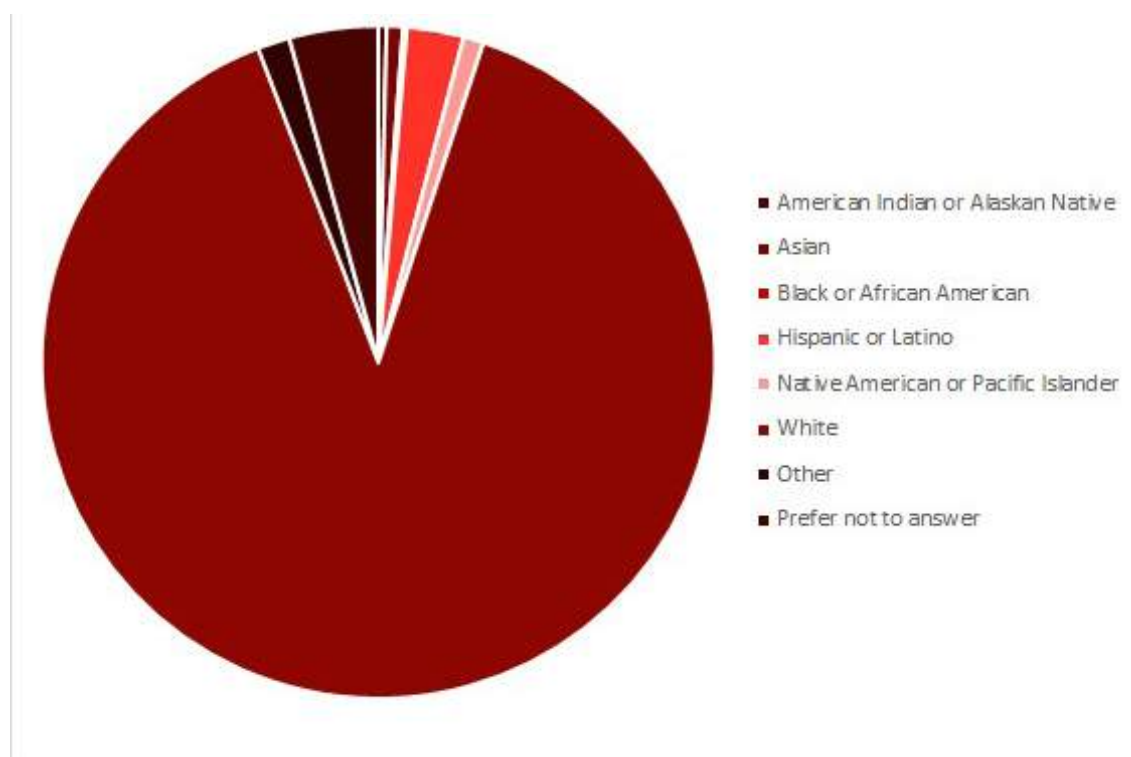




## Level of Education

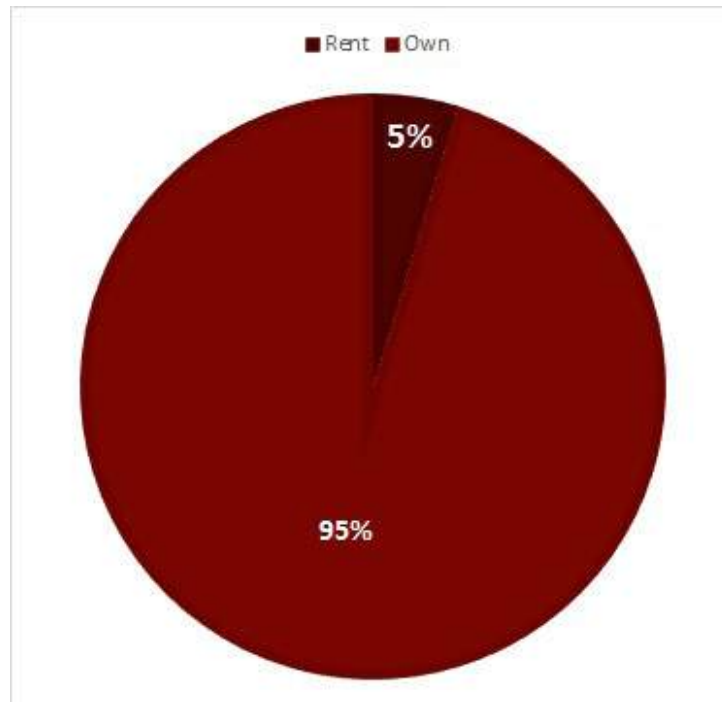


## Race

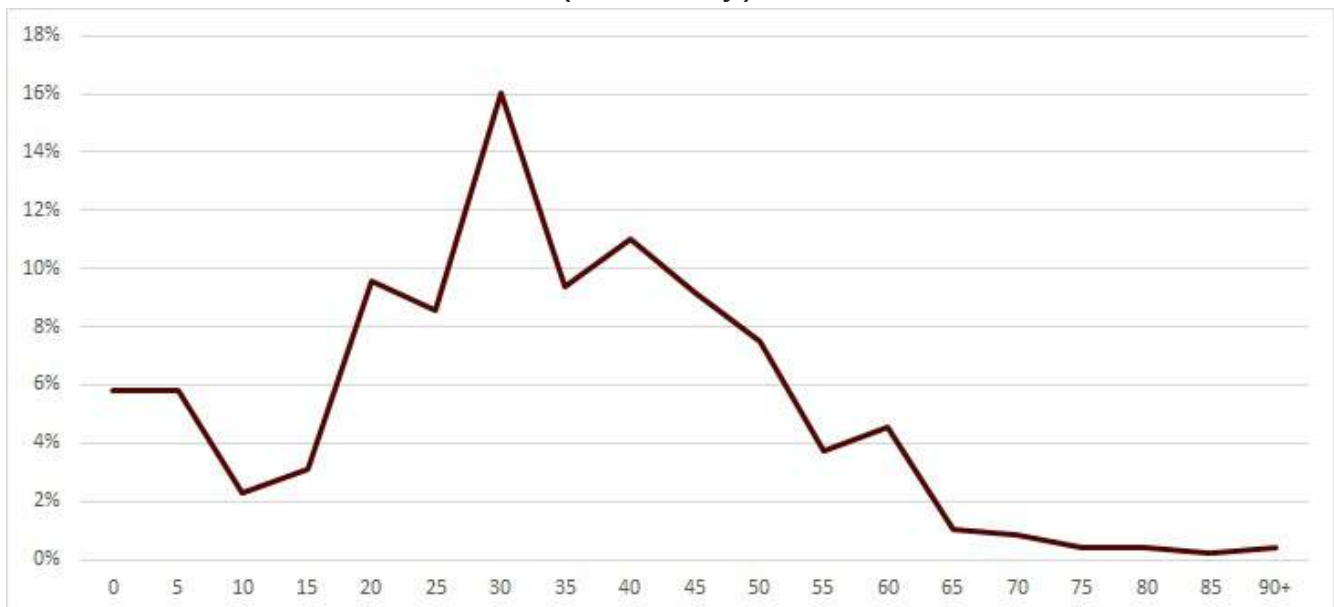


# Demographics

## Percent of Renters & Homeowners



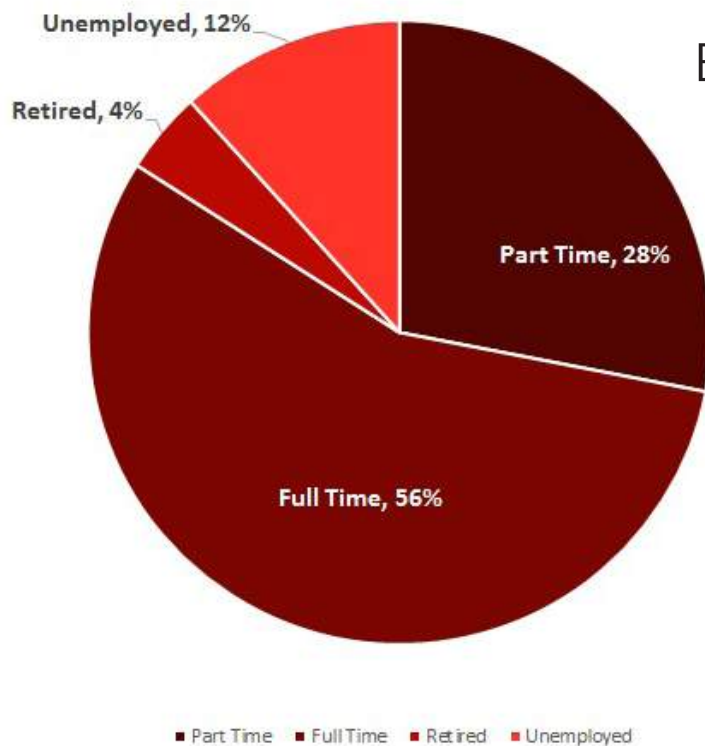
## Daily Commute (one way)



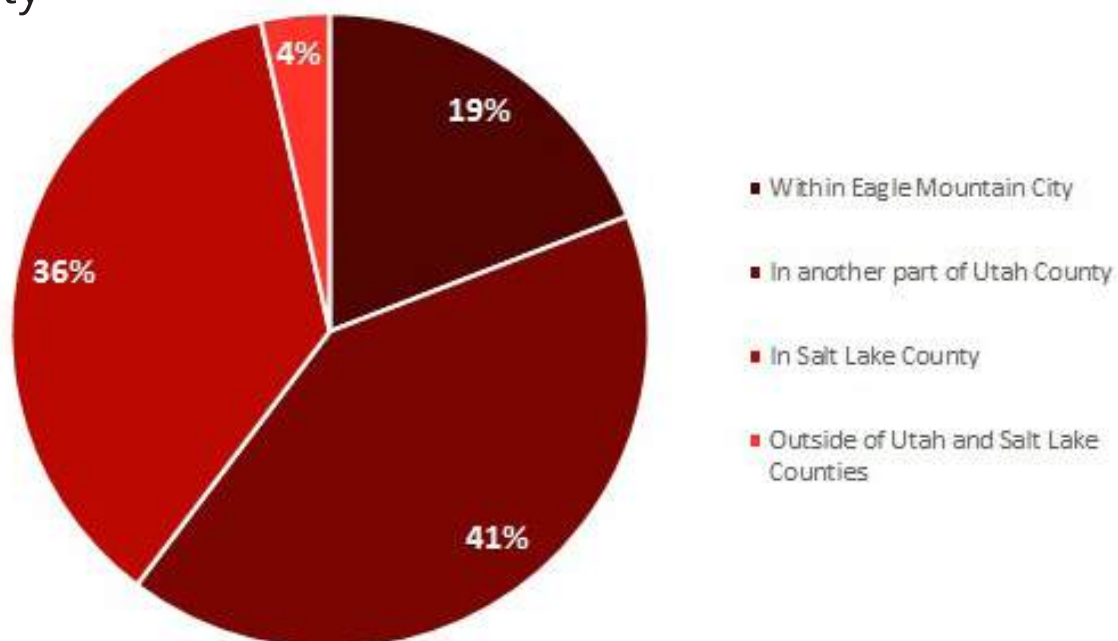




## Employment Status



## Work Location by County



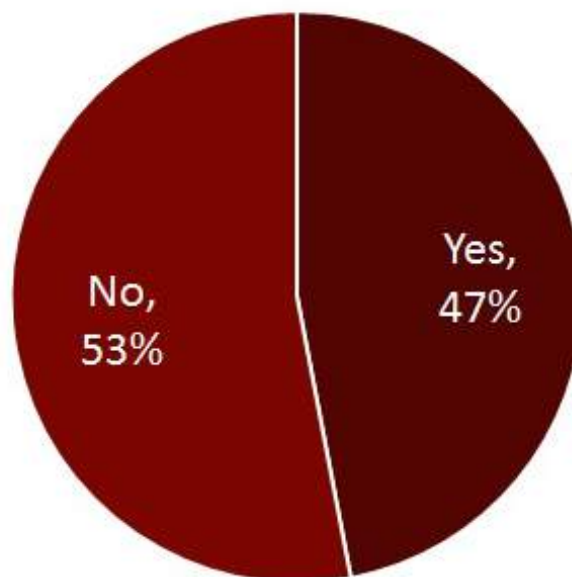
# Citizen Survey

## About the Citizen Survey

The Eagle Mountain Citizen Survey is an annual survey conducted by City administration to gauge public opinion and satisfaction on various aspects of City operations. The 2016-2017 Citizen Survey was offered between May 23, 2016 and August 2, 2016, and it was sent by email (using emails from billing) and posted on the City's website and social network pages. Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and potential participants could opt-out of completing the survey. We attempted to alleviate this by distributing the survey by email. While participating this way was still voluntary, participants were both more aware of the survey and may have been more willing to complete the survey when paying his or her utility bill. After distributing the survey in these various methods, the sample was large enough to reflect our population.

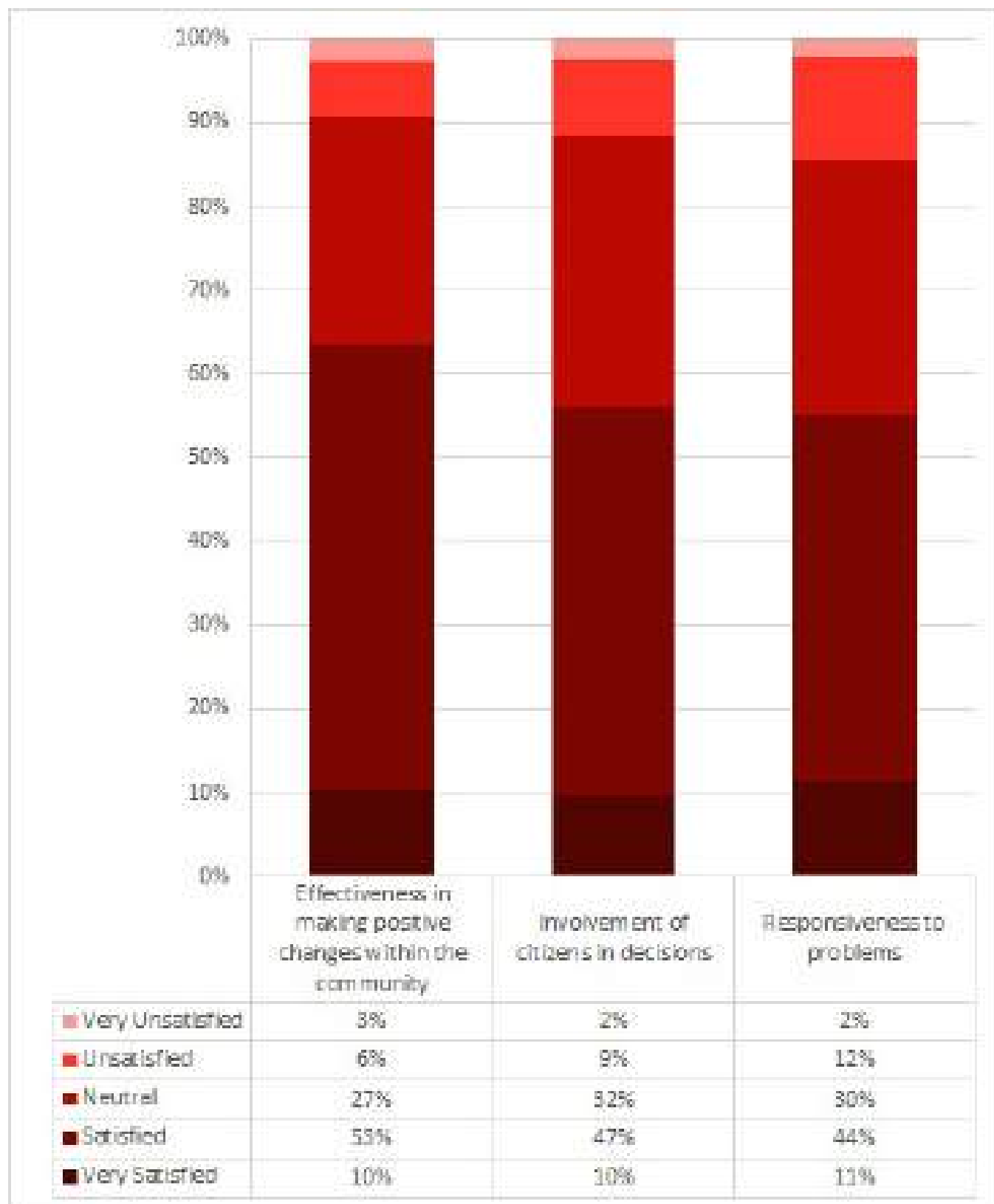
In total there were 435 completed responses which is an increase in 59 respondents since last year's survey. The survey had 69 questions, including supplemental and optional questions, and took approximately 15 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in the aggregate. The following provides a briefing of the survey responses.

Did you complete the survey last year?



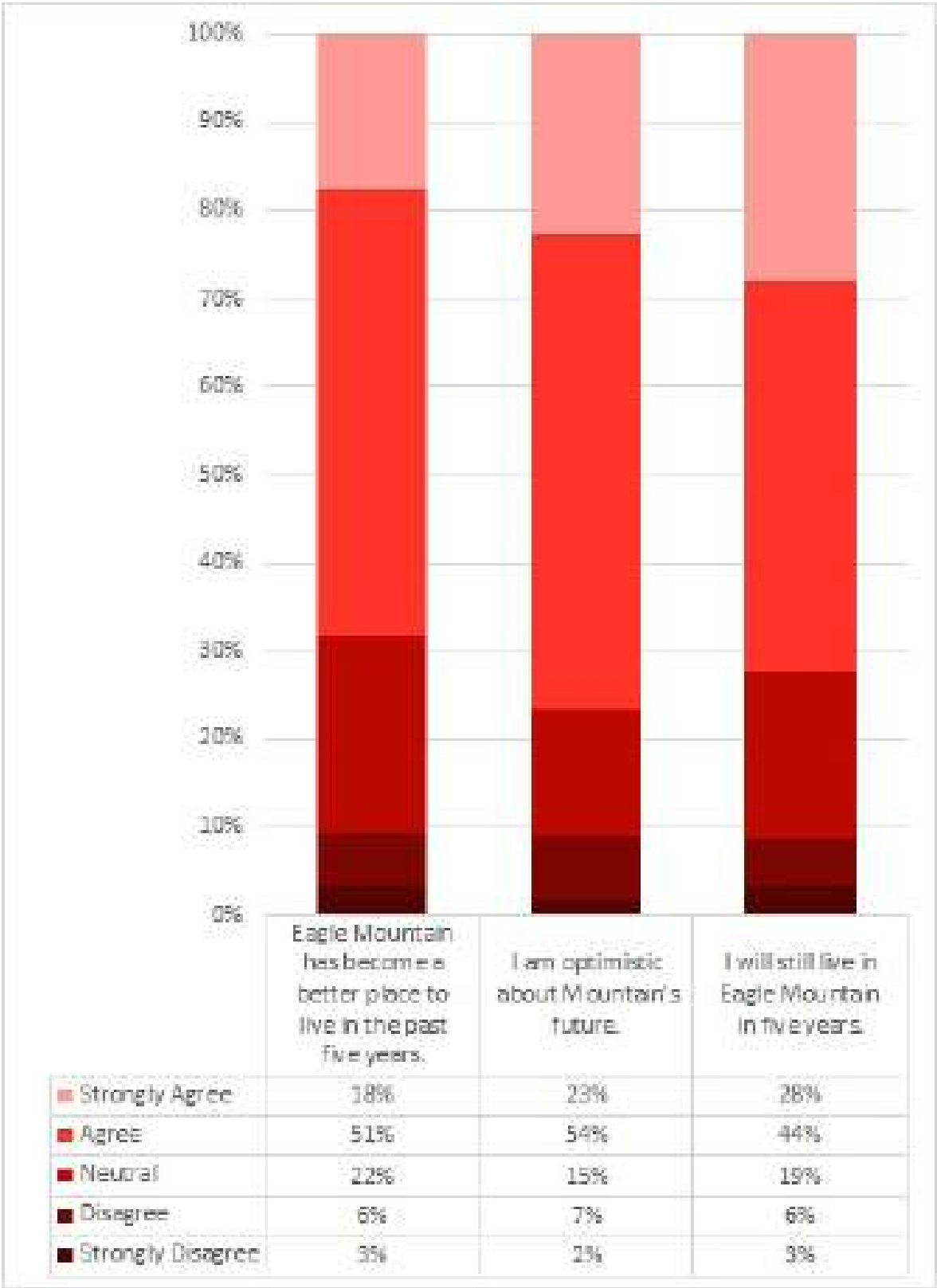


Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:



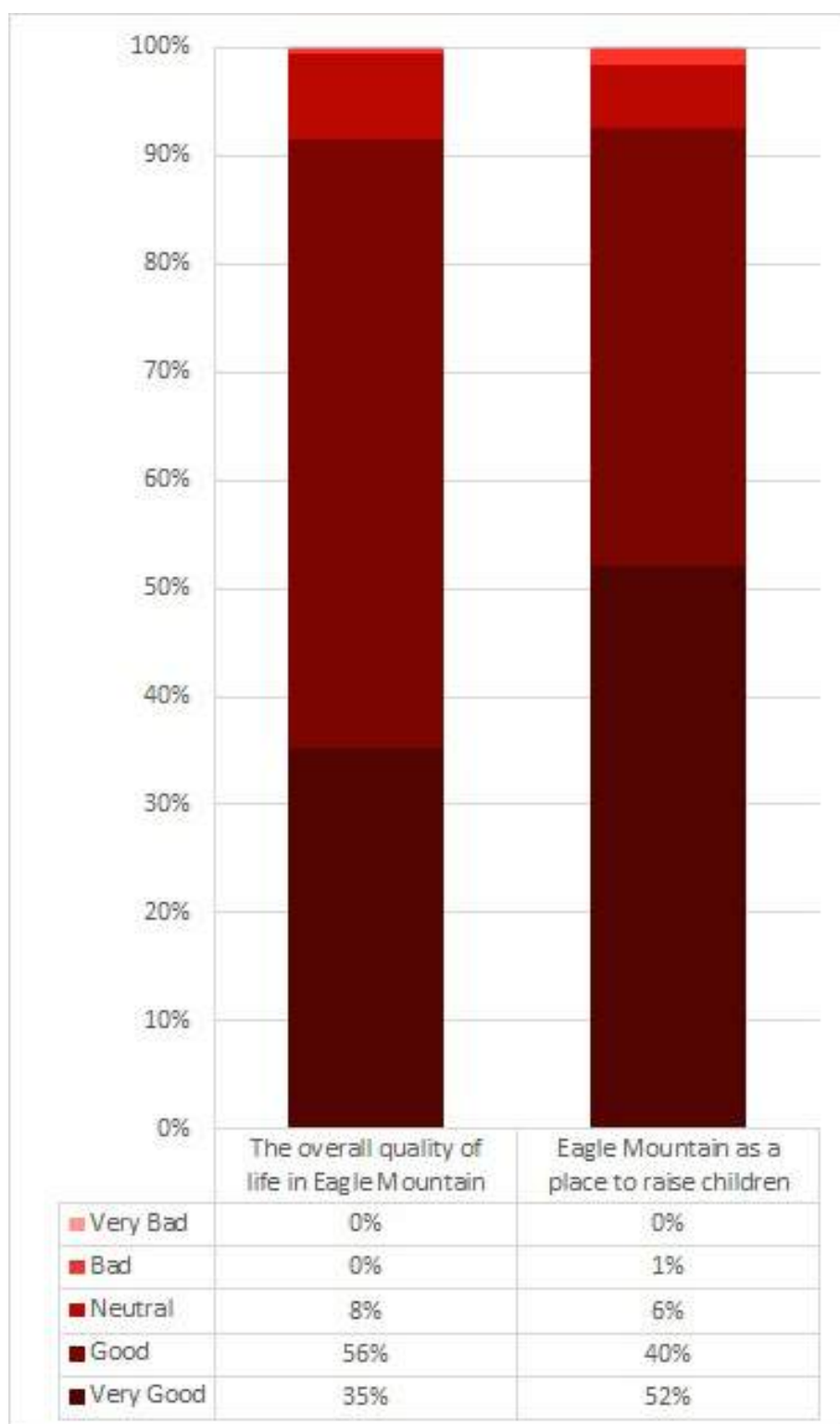
# Citizen Survey Results

Please rate how much you agree with the following statements:



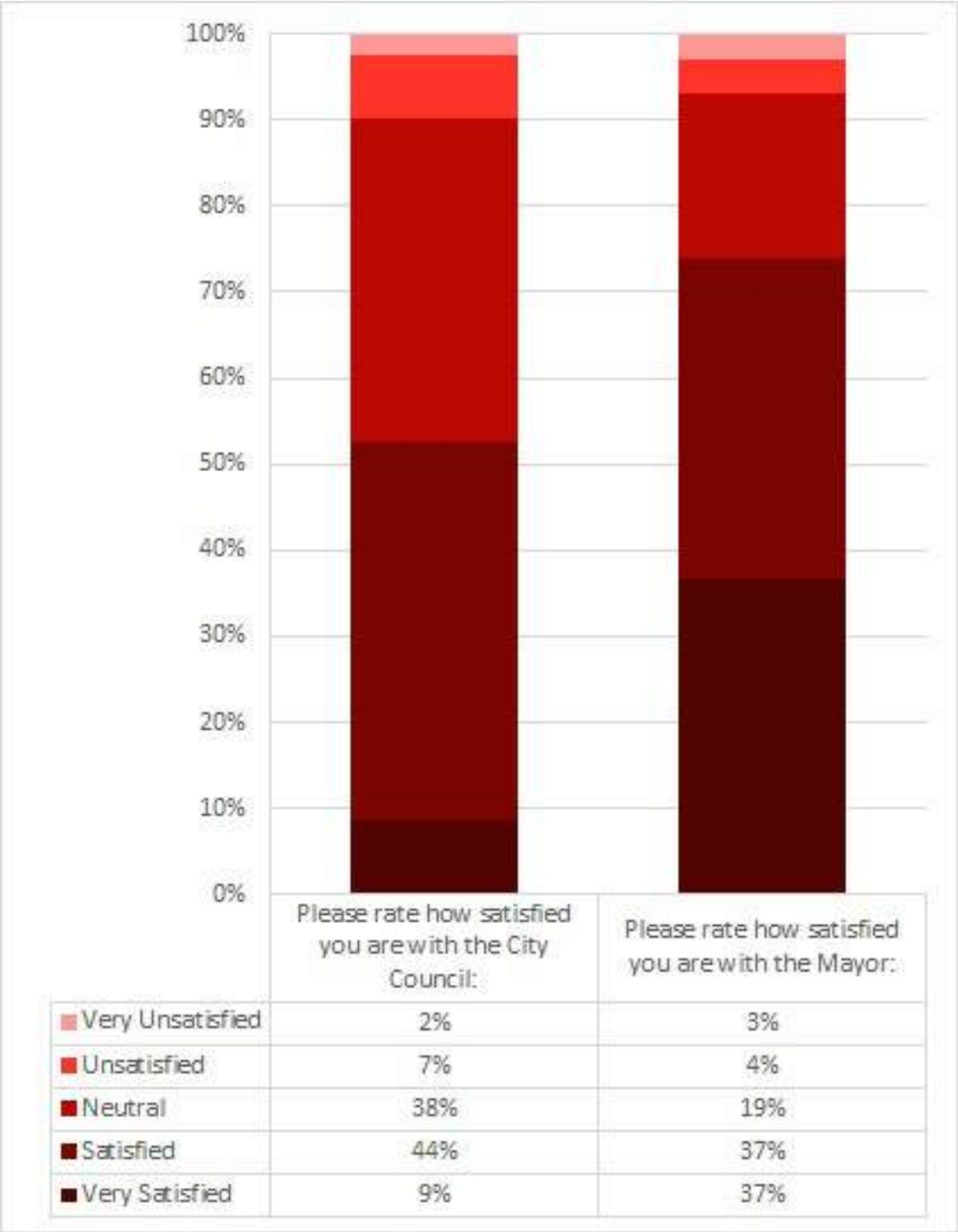


Please rate each of the following quality of life aspects in Eagle Mountain:



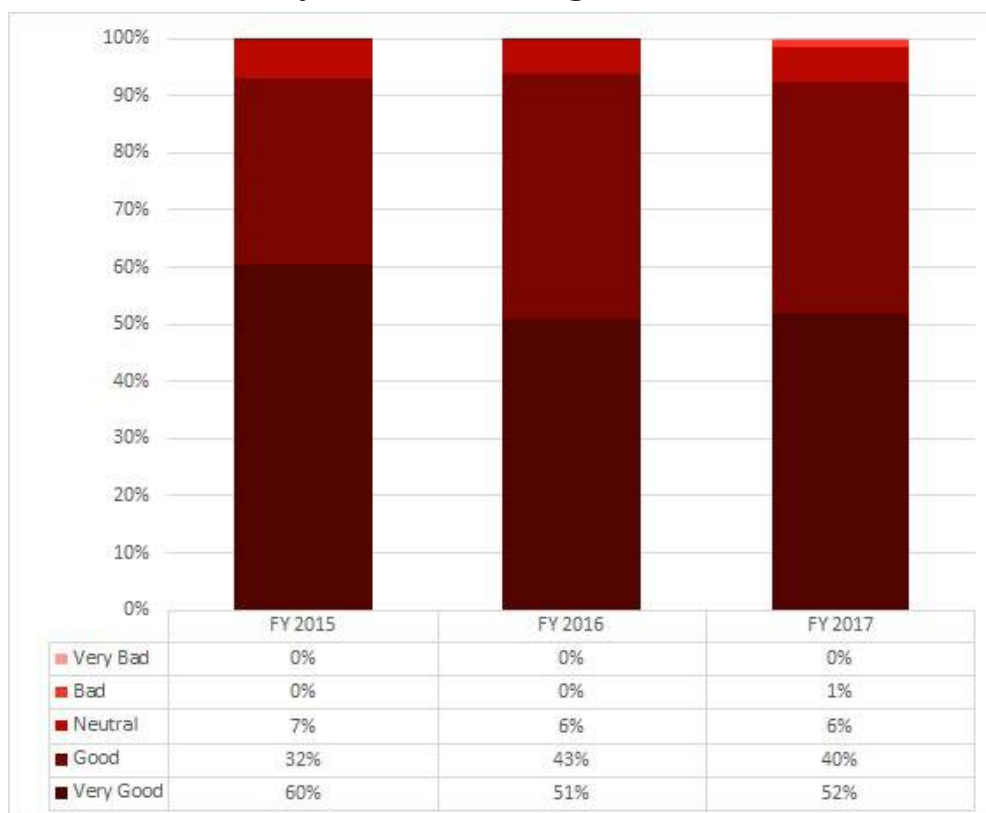
# Citizen Survey Results

## Elected Officials

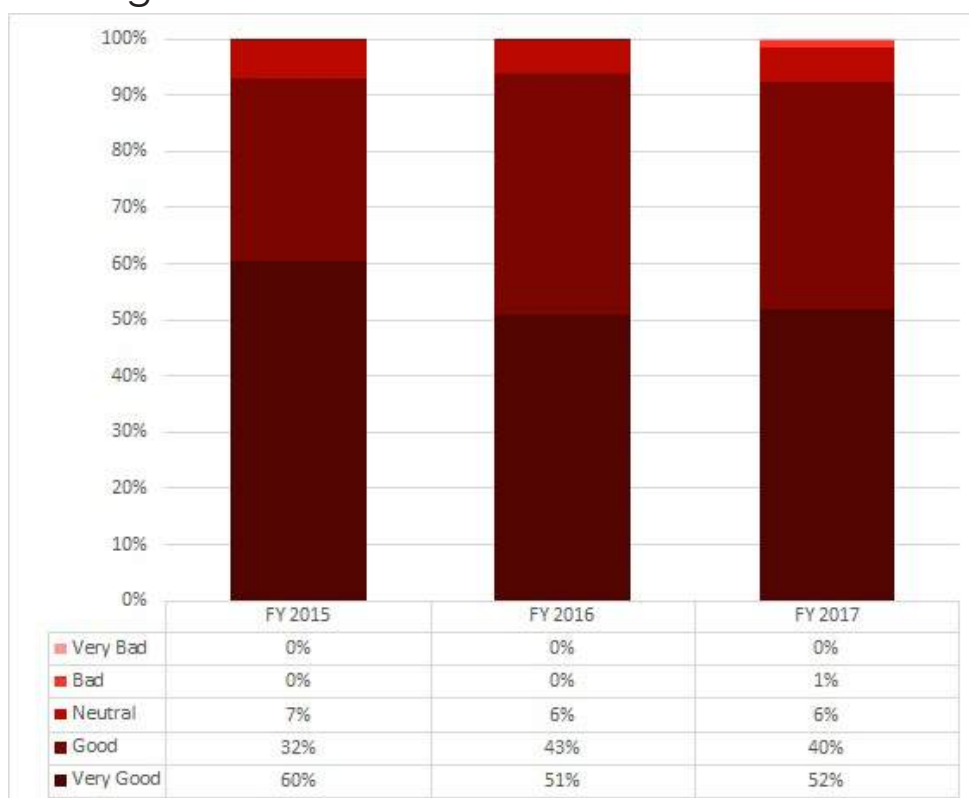




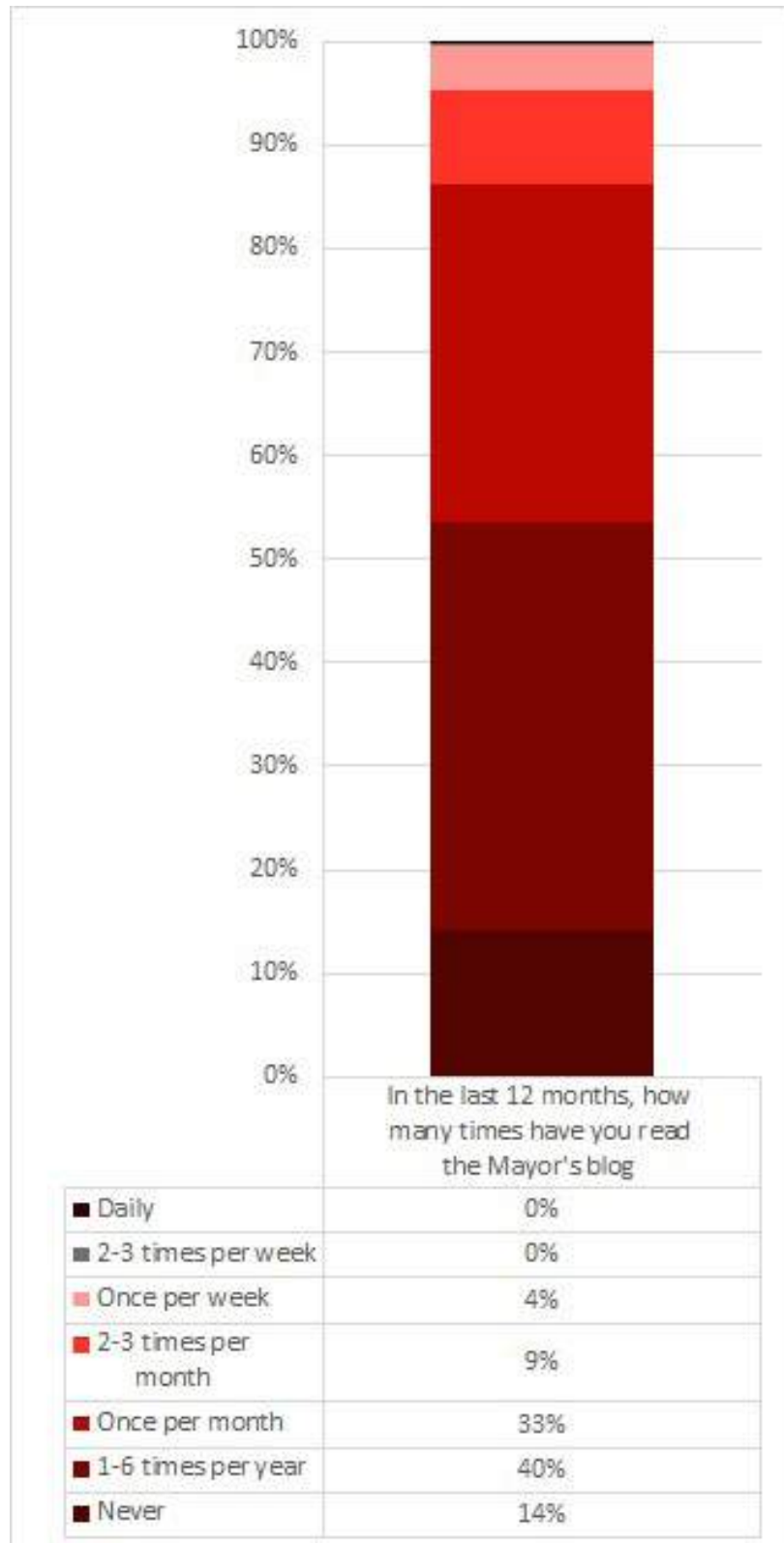
## Quality of Life in Eagle Mountain



## Eagle Mountain as a Place to Raise Children



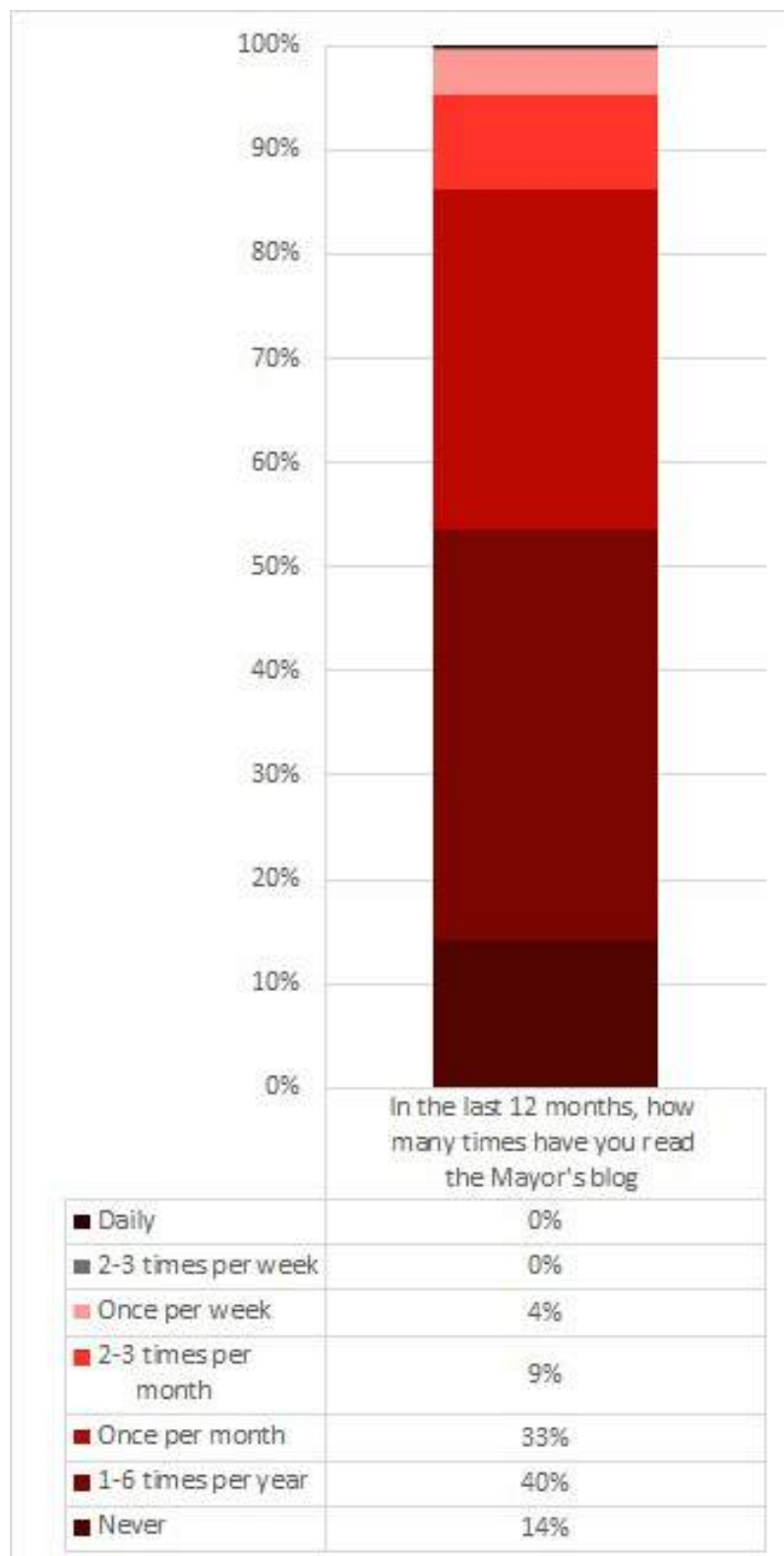
# Citizen Survey Results



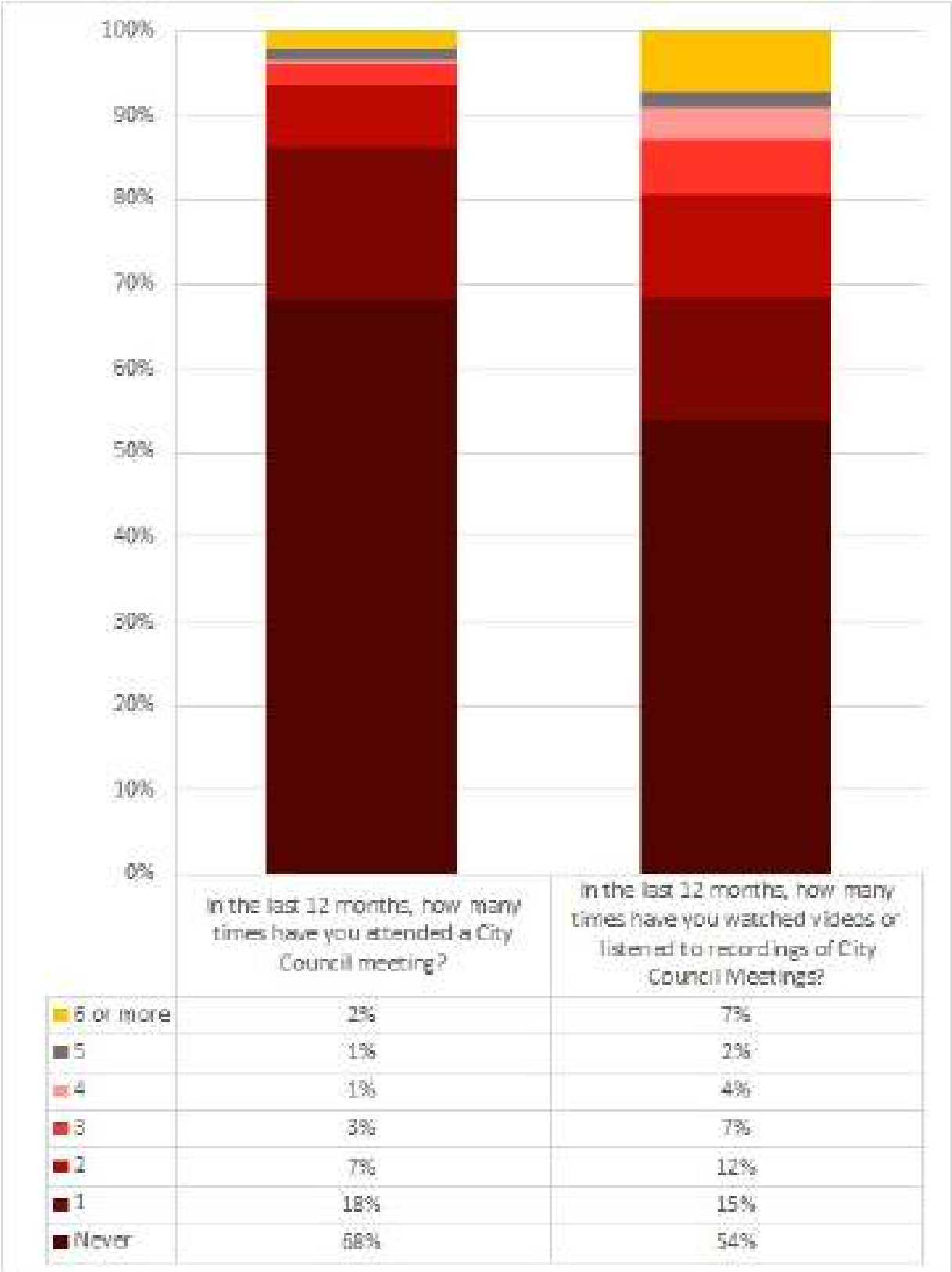


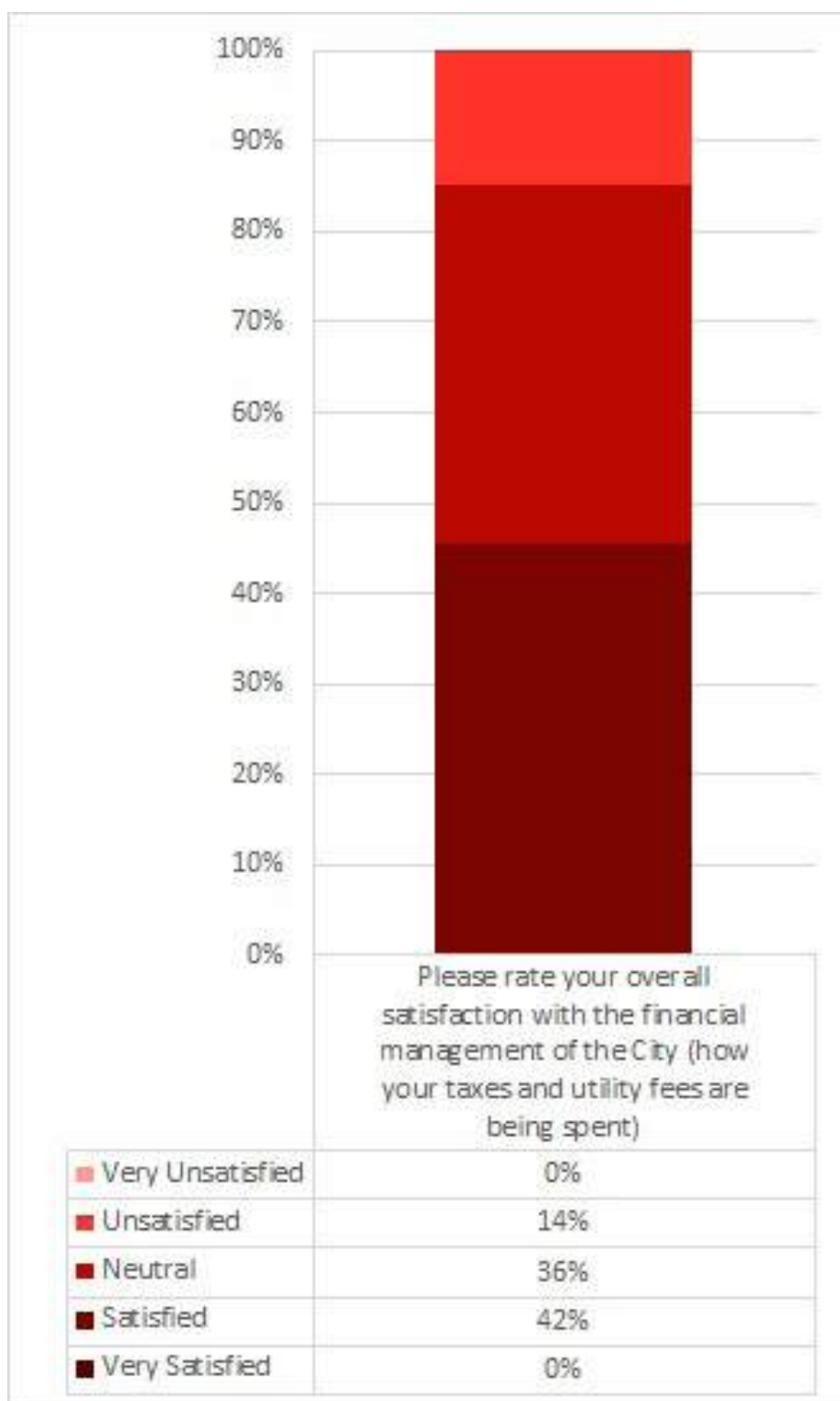


In the last 12 months, about how many times (if ever) have you or other household members...



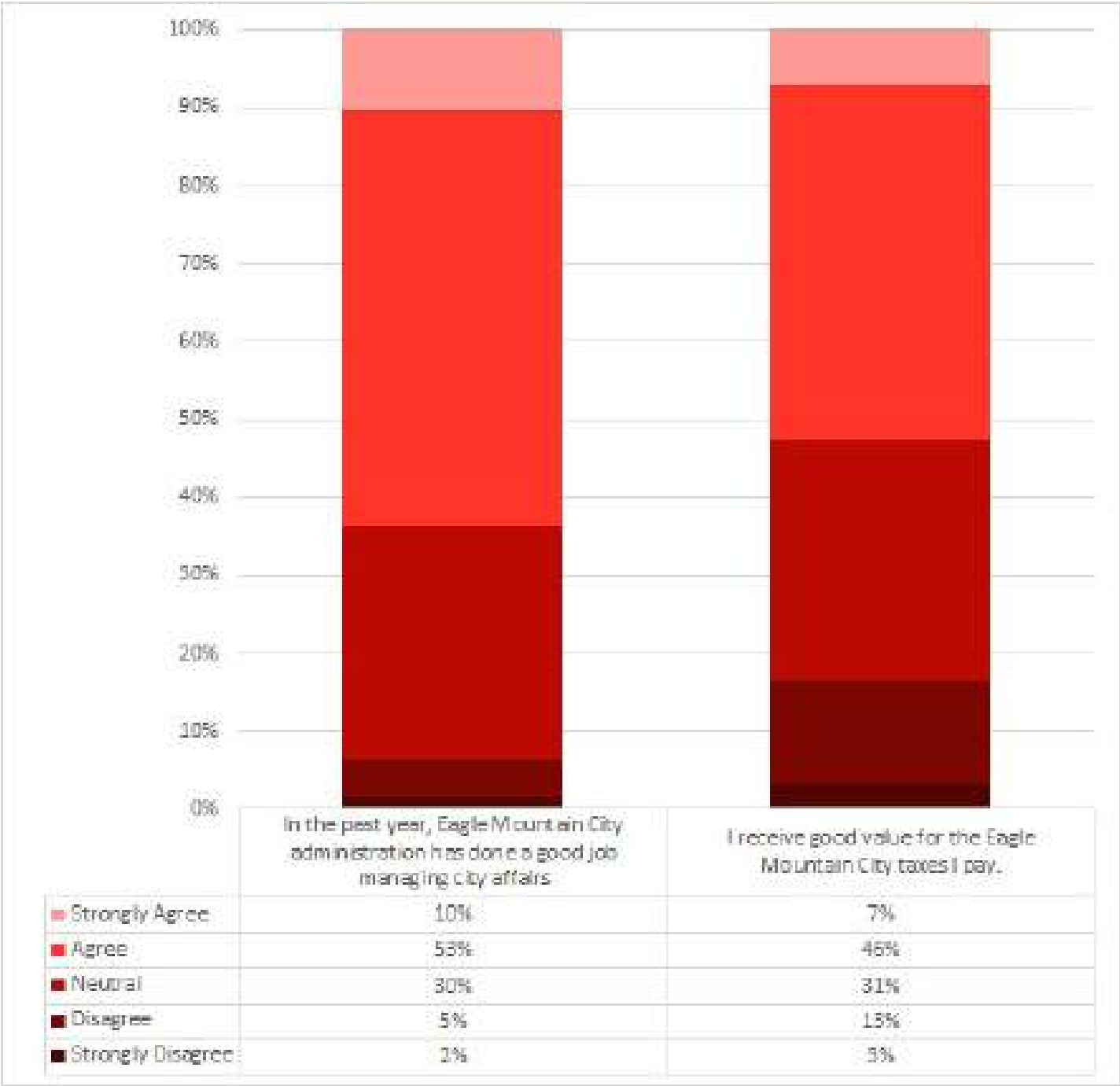
# Citizen Survey Results





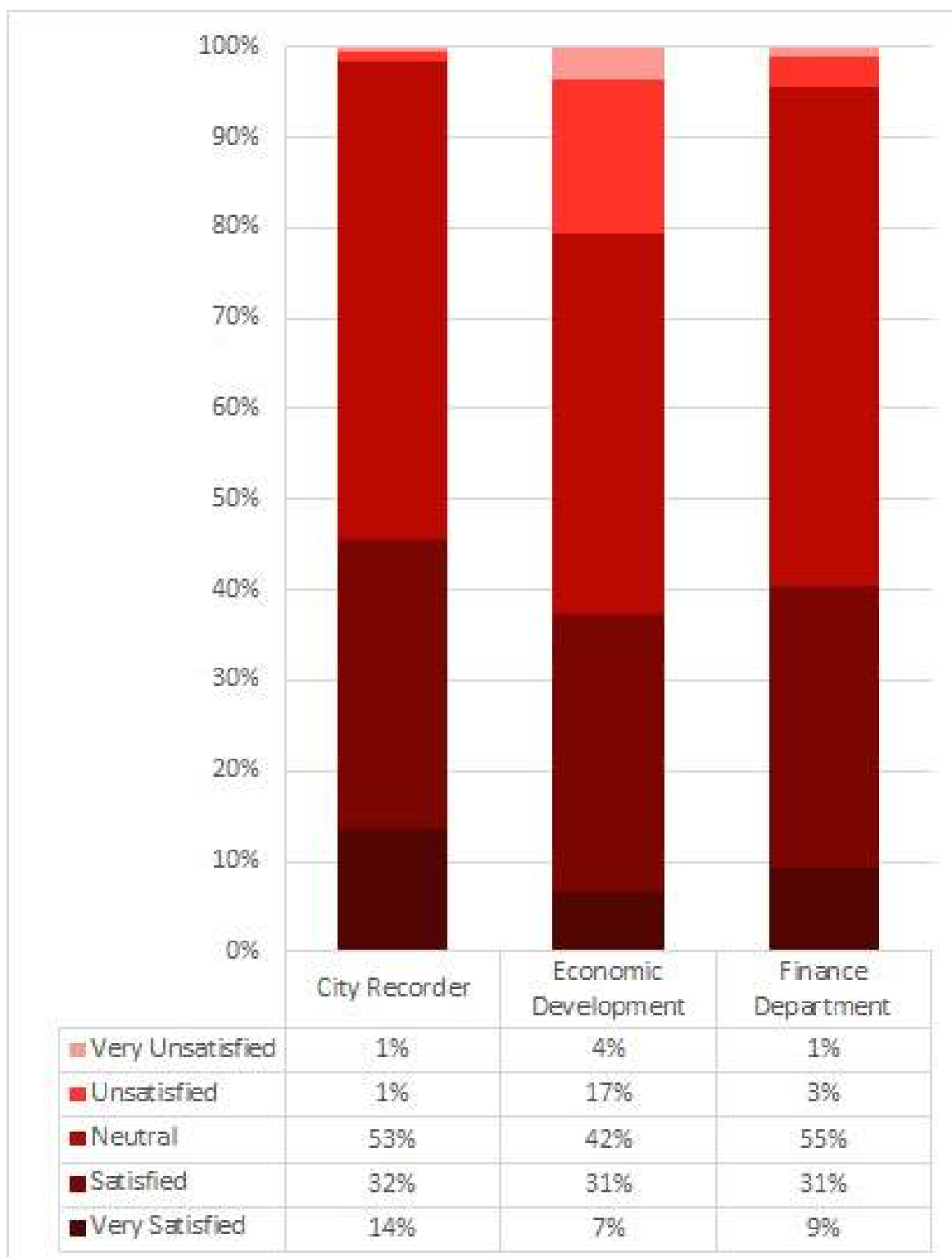
# Citizen Survey Results

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

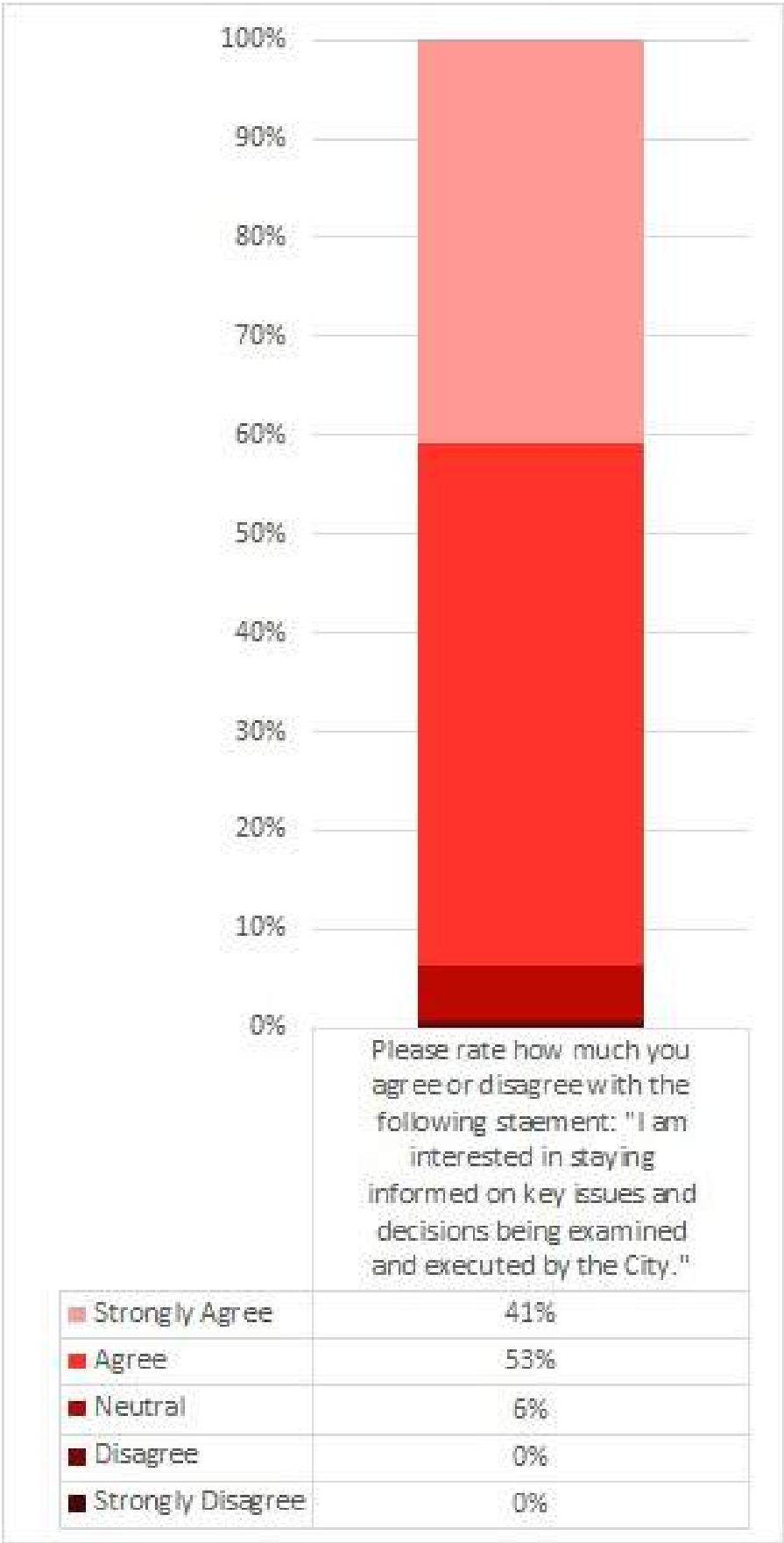




Please rate your satisfaction level with the quality of each of the following administrative entities:



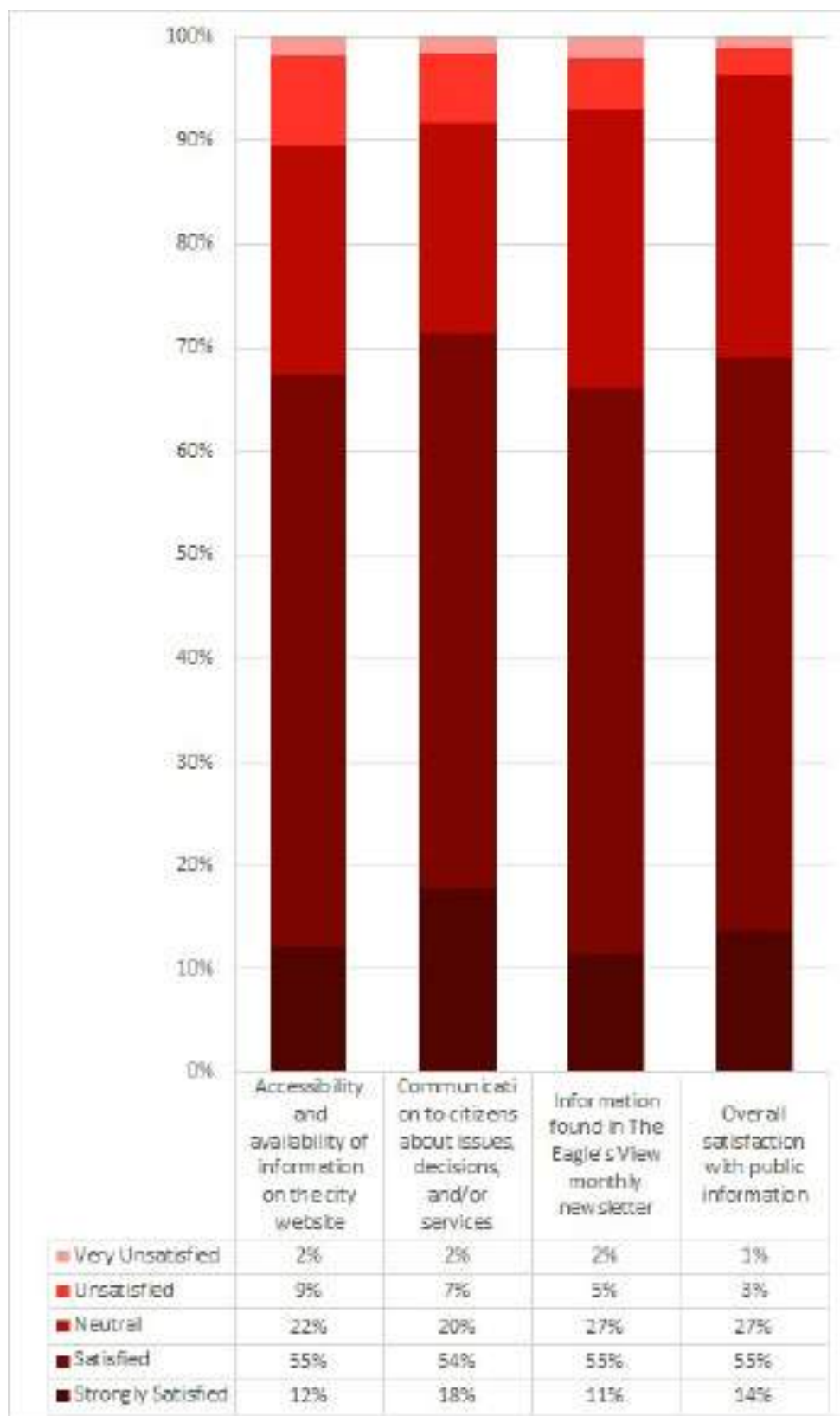
# Citizen Survey Results





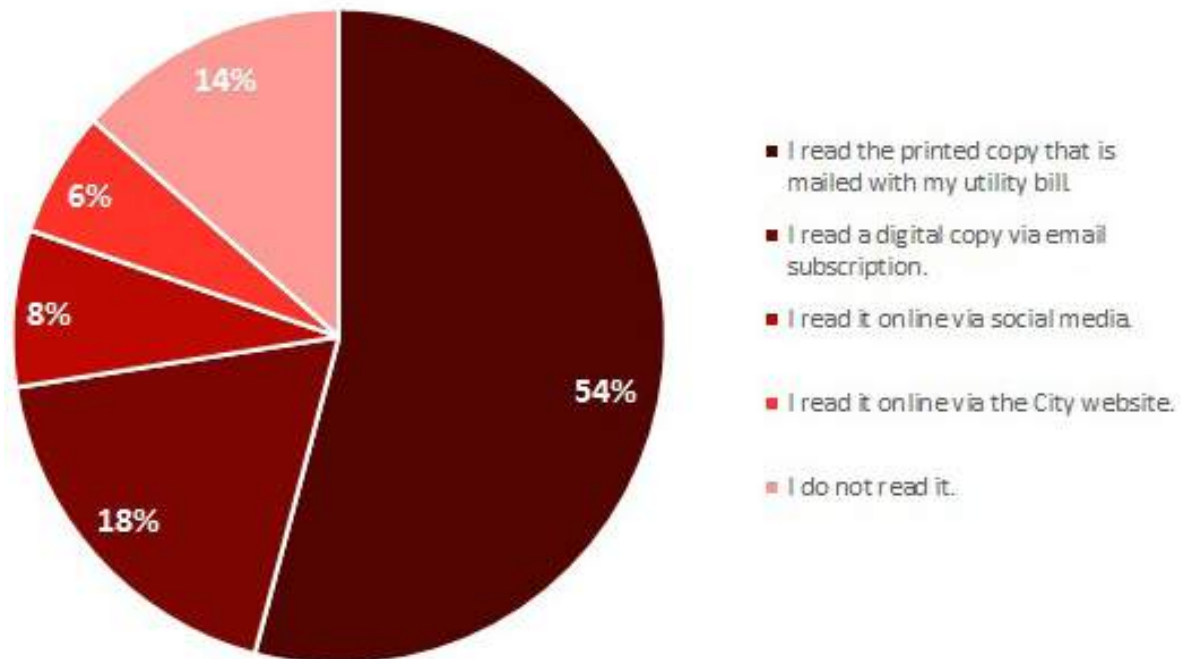
## Public Information

Please rate your satisfaction level with the following services:

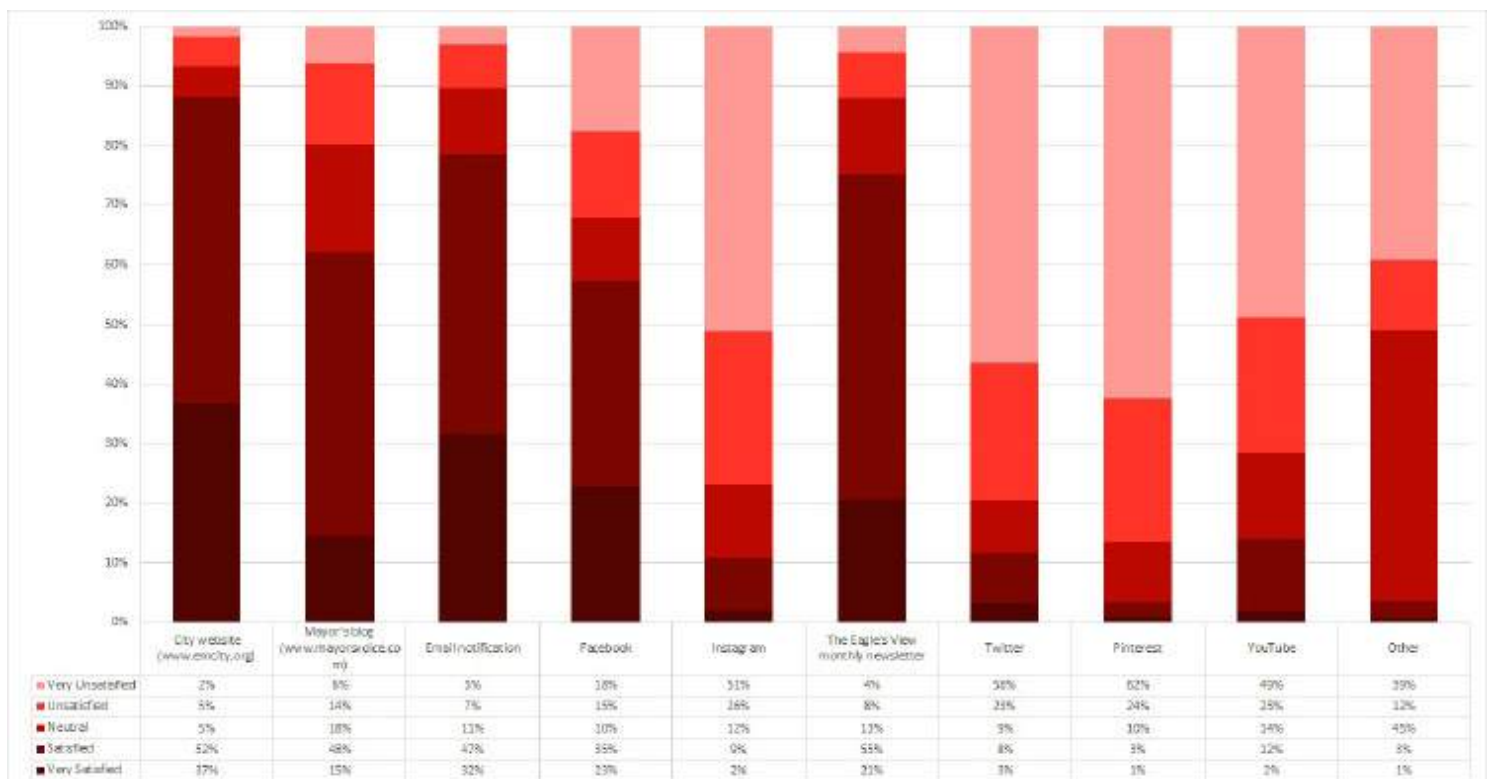


# Citizen Survey Results

Please indicate your experience with the City newsletter, **The Eagle's View**:



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

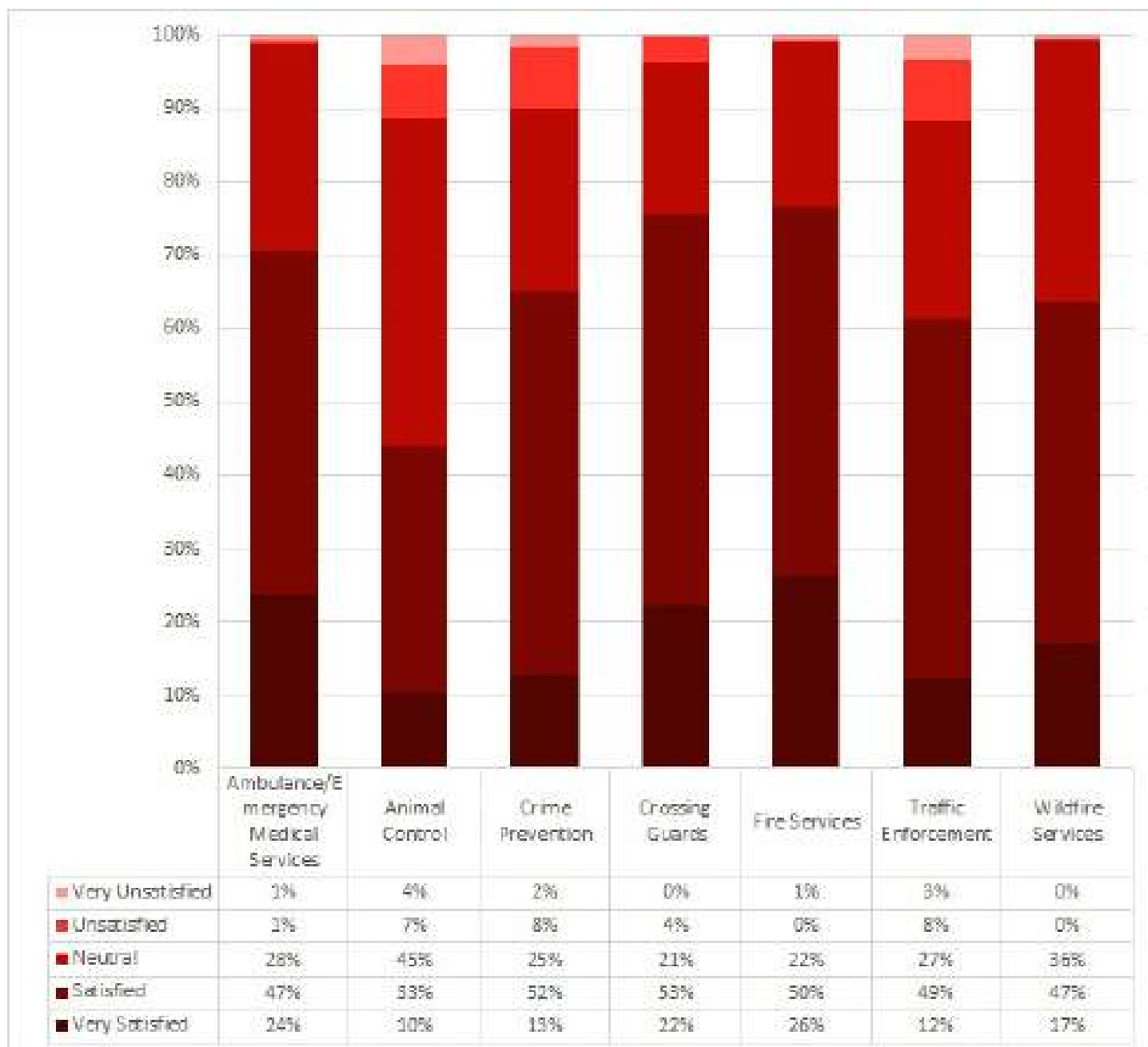






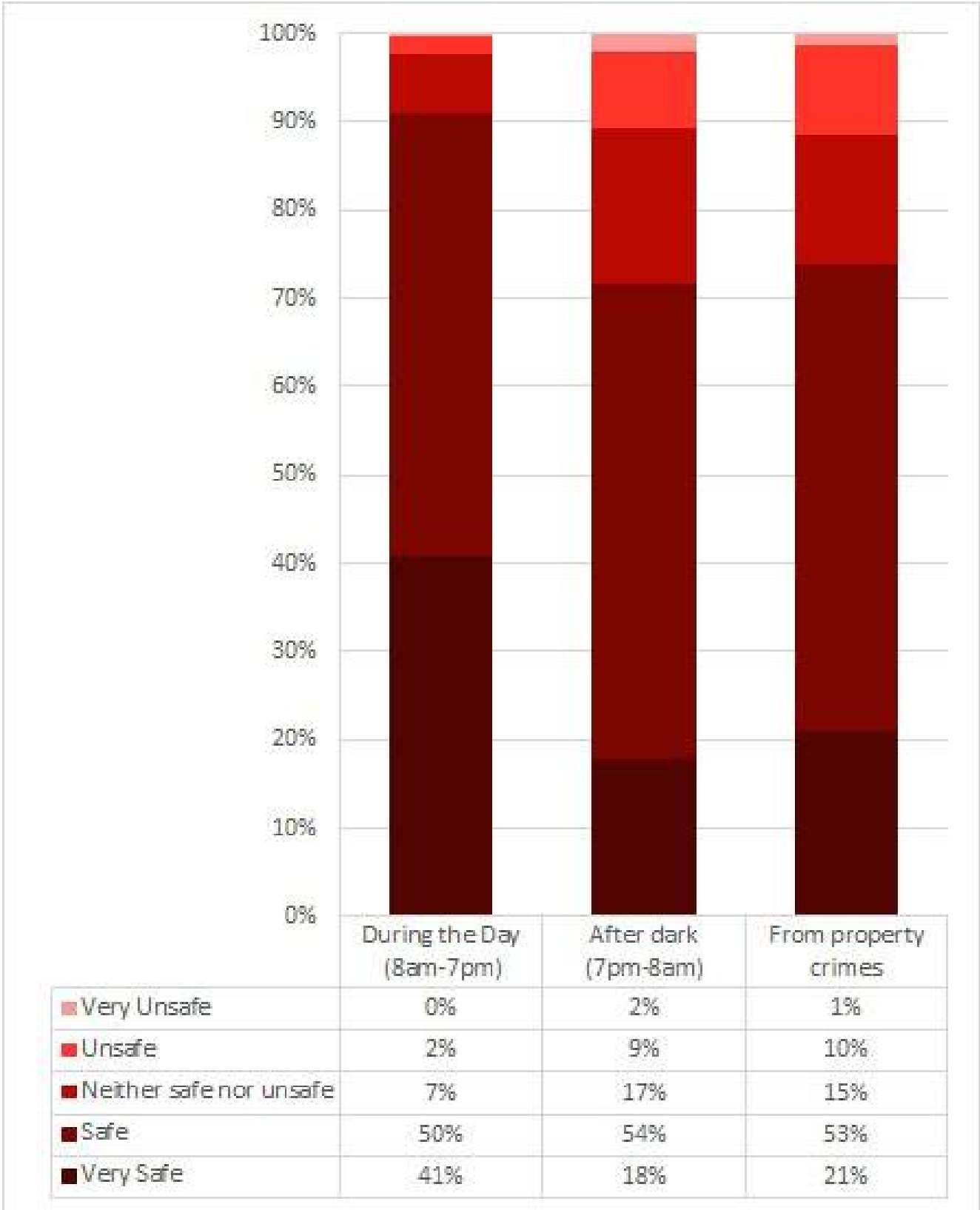
# Public Safety

Please rate your satisfaction level with the following services related to Public Safety:



# Citizen Survey Results

Please rate how safe you feel in Eagle Mountain:

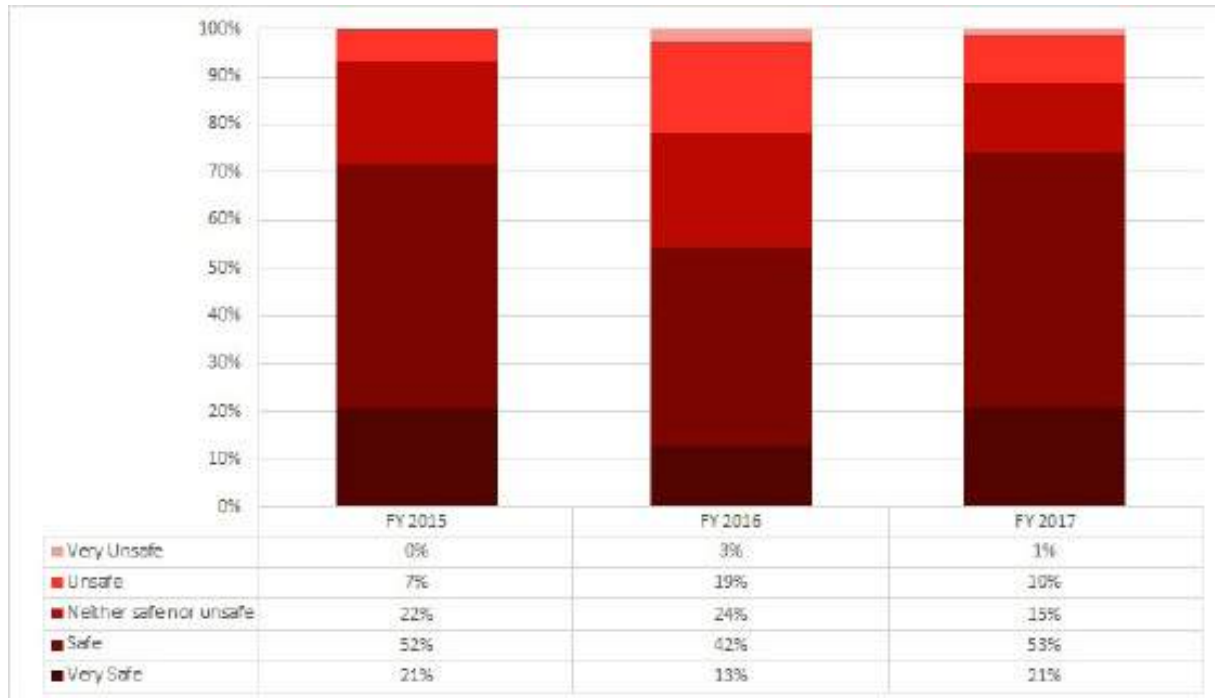




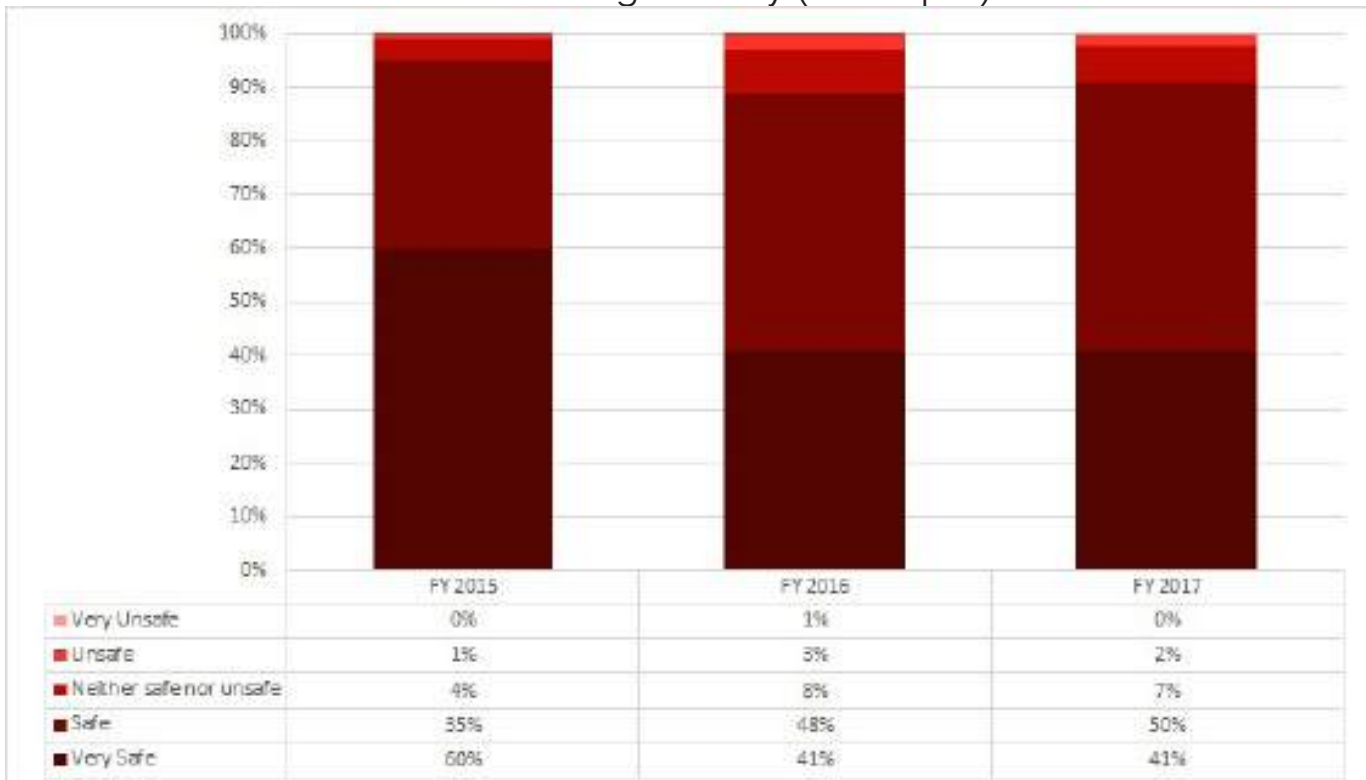
# Safety Over the Years

Please rate how safe you feel in Eagle Mountain:

From property crimes (e.g. burglary, theft)

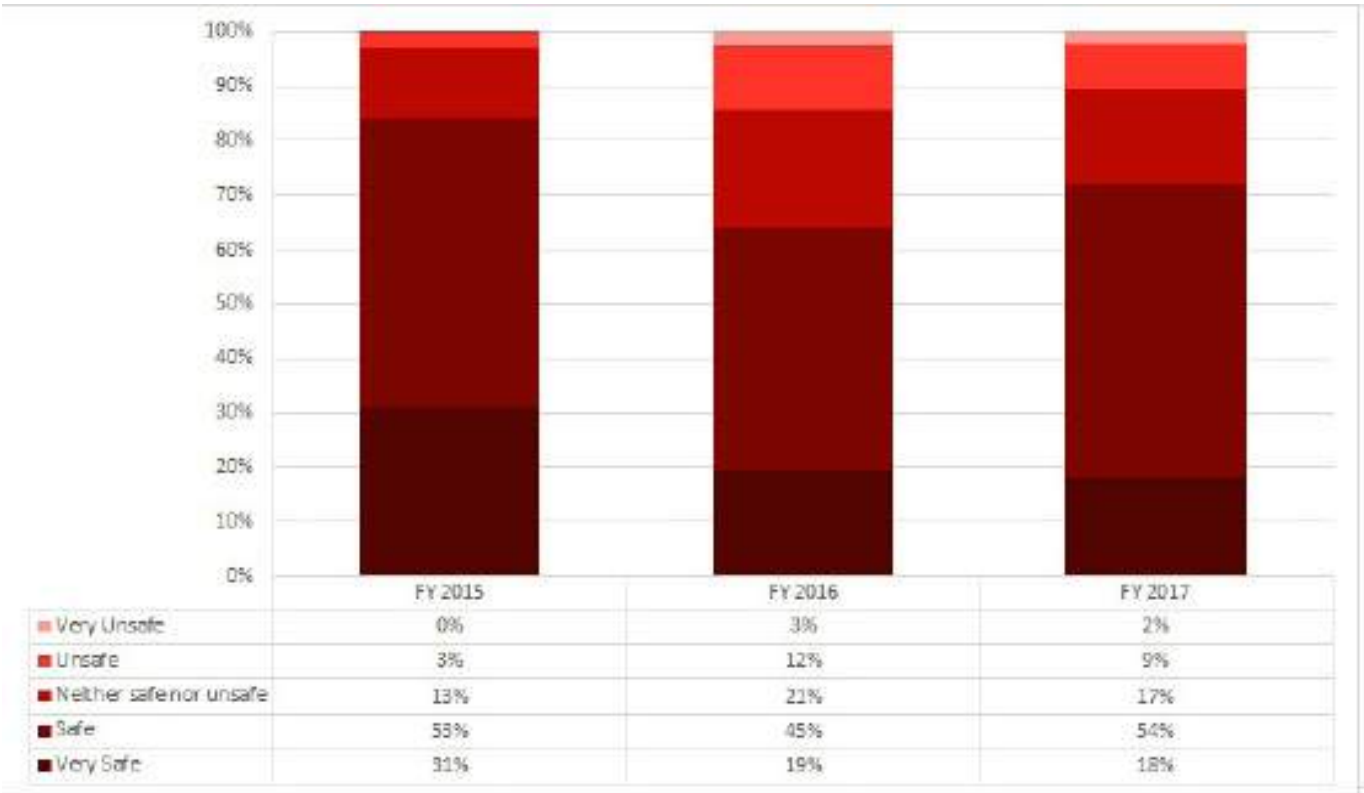


During the Day (8am-7pm)



# Citizen Survey Results

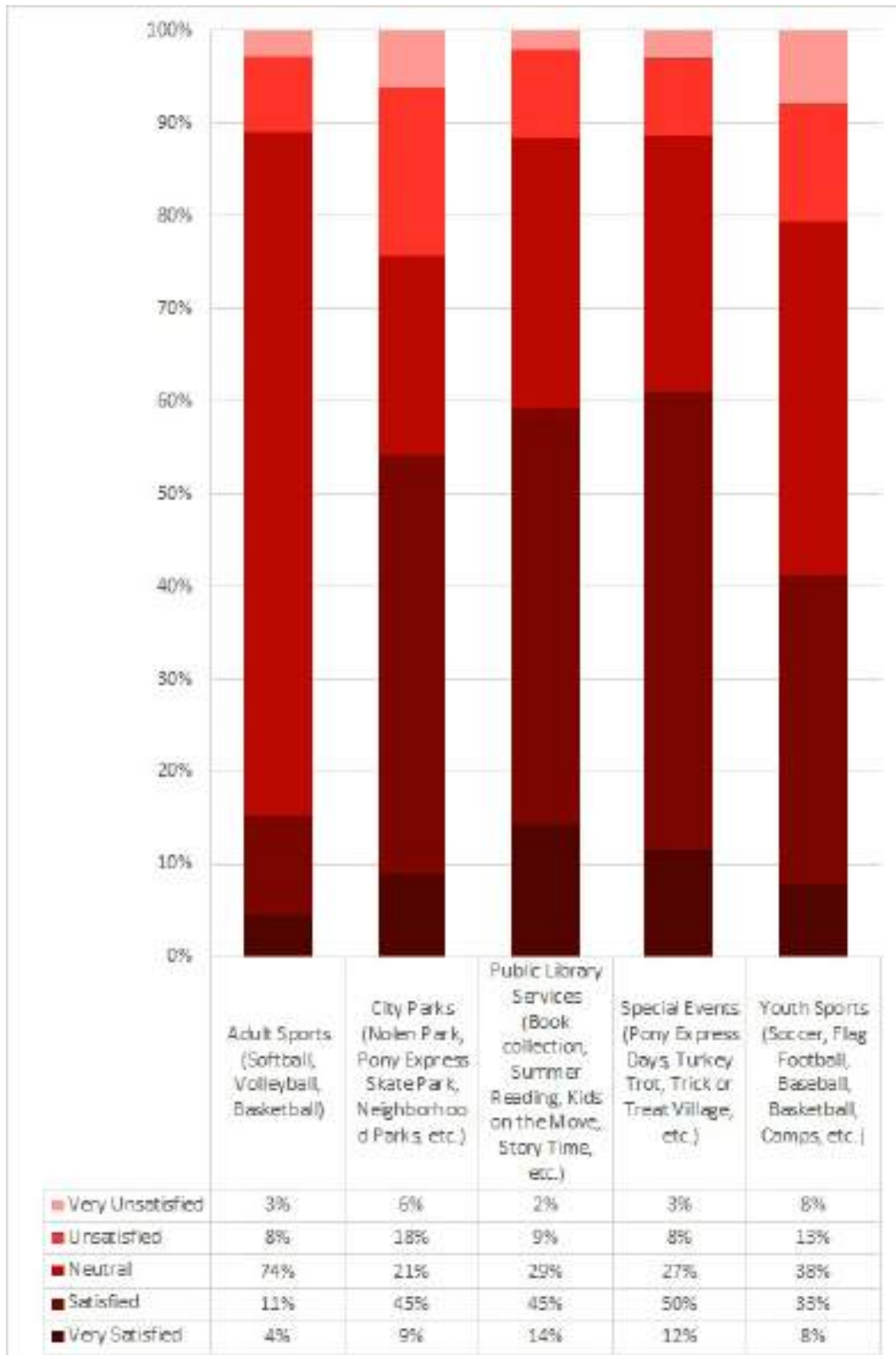
After Dark (7pm-8am)





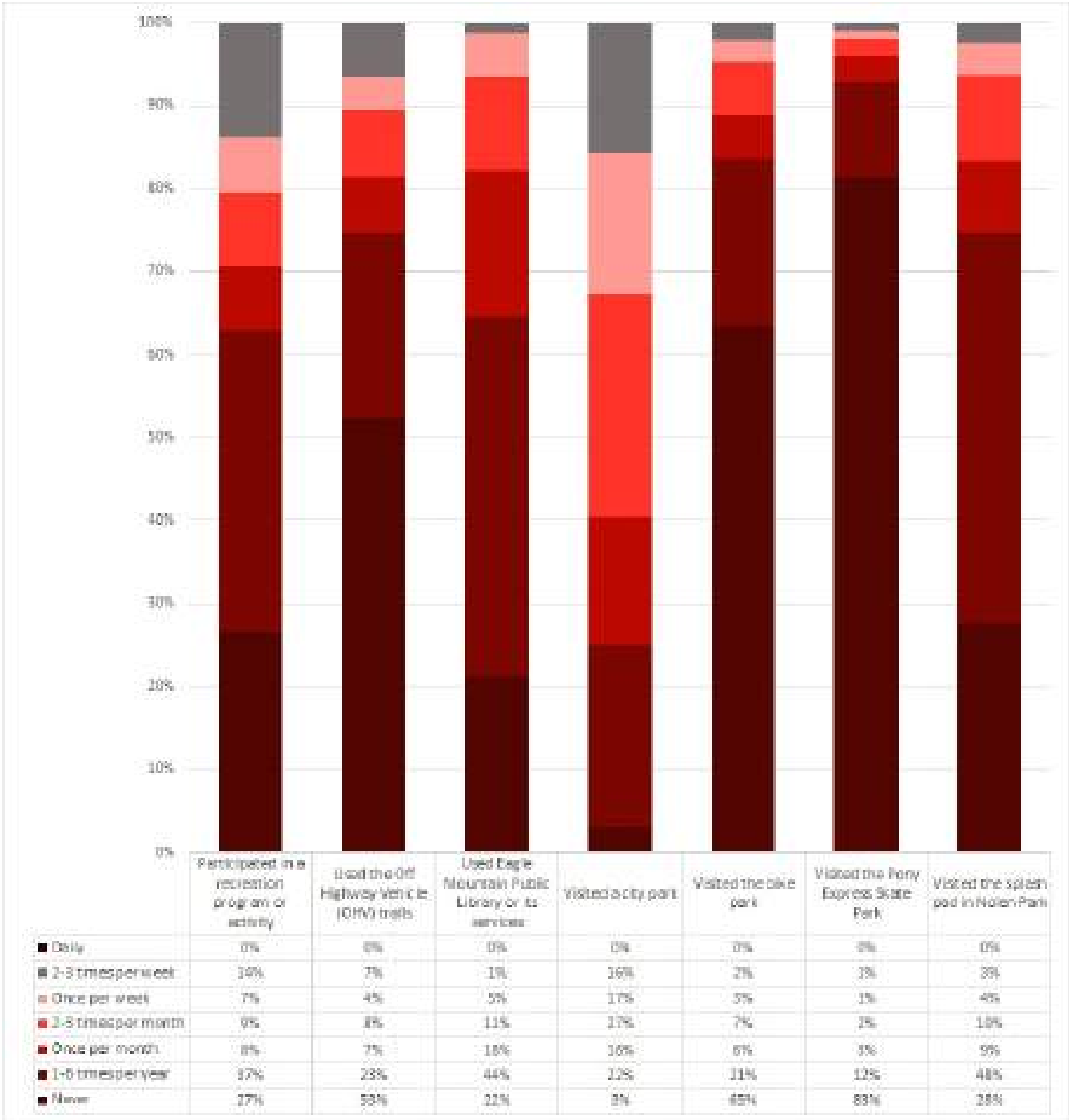
# Parks & Library

Please rate your satisfaction level with the following services



# Citizen Survey Results

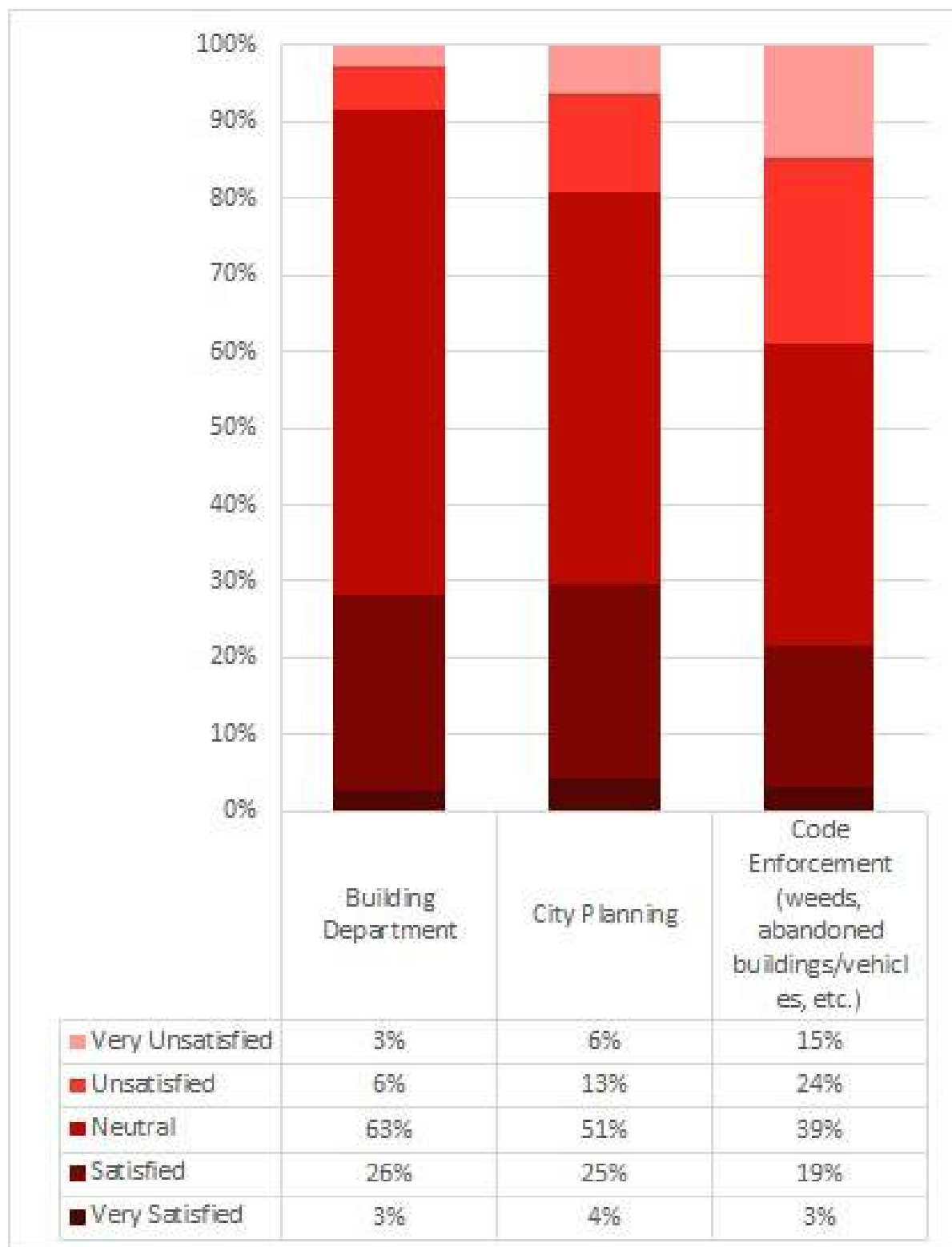
In the last 12 months, about how many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?





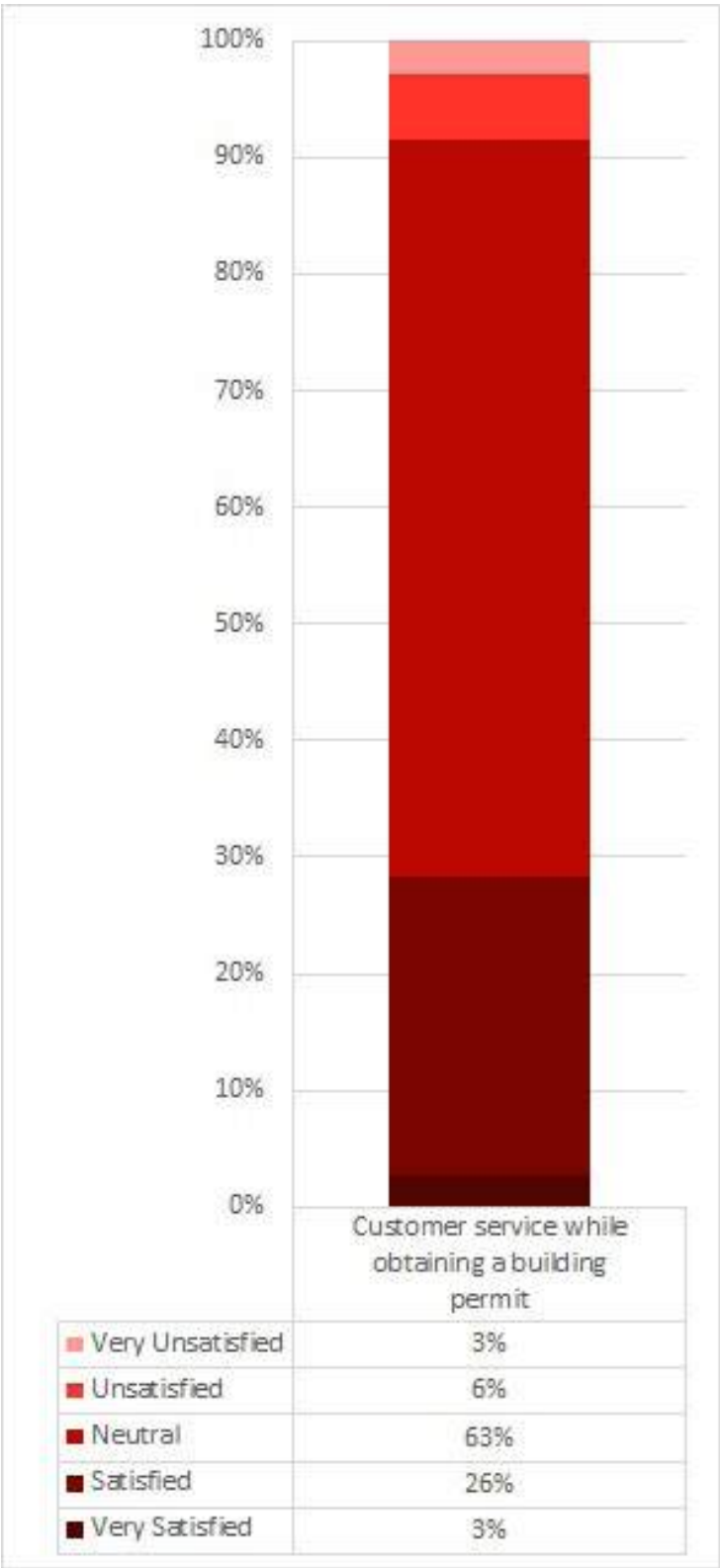
## Building & Planning

Please rate your satisfaction level with the following services:



# Citizen Survey Results

Please rate your satisfaction level with the customer service provided while obtaining a building permit:

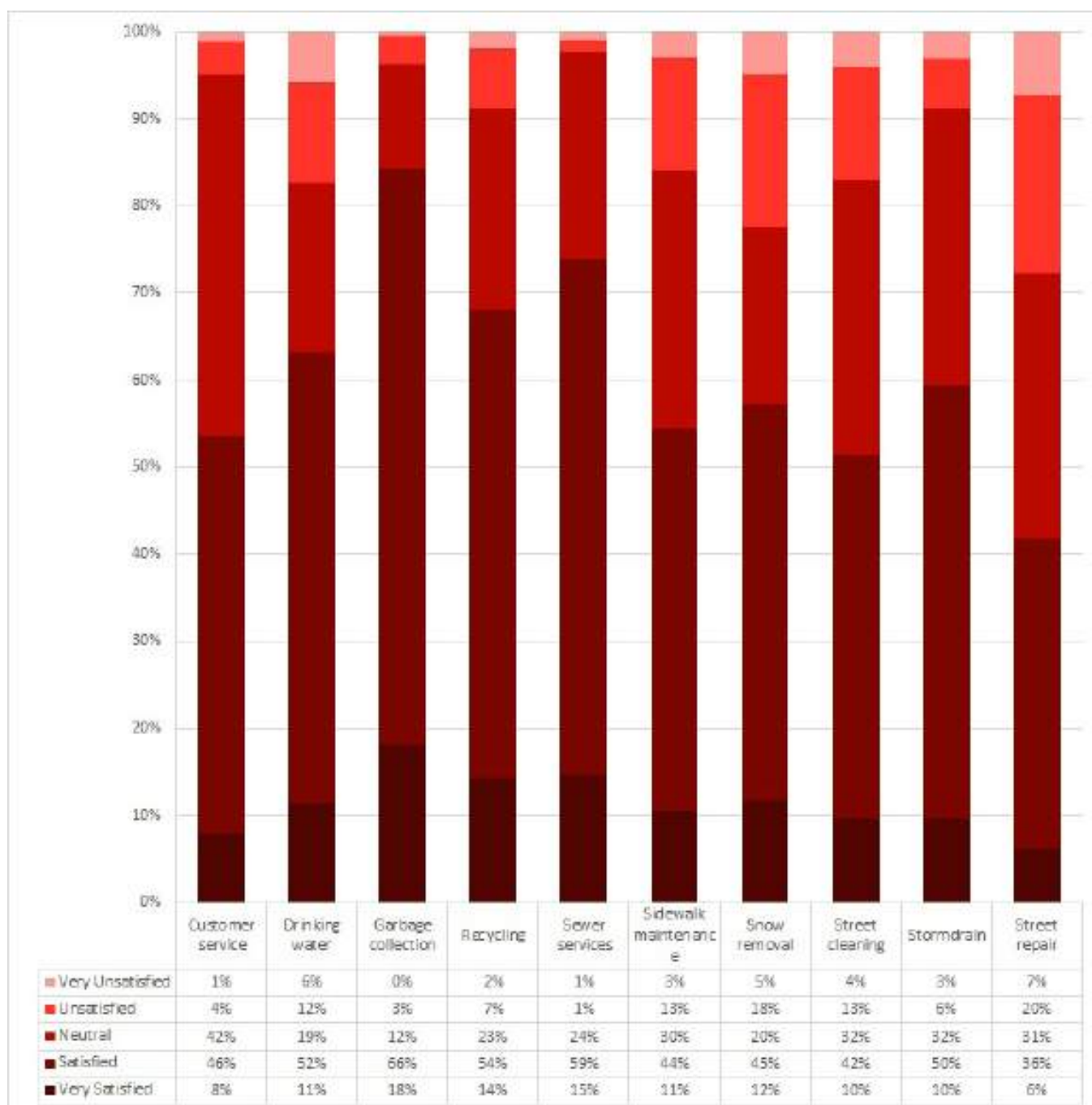






# Public Works

Please rate your satisfaction level with the following services:



# Citizen Survey Results

## Satisfaction Comparison

Please rate your satisfaction level with the following services:

City Service/Department	FY 2014	FY 2015	FY 2016	FY 2017
Administration	2.96	3.59	3.57	3.66
Finance Department	2.80	3.53	3.32	3.31
Legislative (City Council, Mayor, etc.)	2.67	3.73	3.86	3.75
Economic Development	2.69	3.21	2.82	3.20
Public Information (newsletter, website, Facebook, etc.)	3.62	4.15	3.80	3.78
Recorder	3.21	3.56	3.53	3.57
City Planning	2.94	3.28	2.92	3.08
Building Department	3.06	3.26	3.11	3.20
Public Library Services	3.57	3.75	3.66	3.60
Ambulance or Emergency Medical Services	3.78	3.99	4.04	3.93
Fire Services, including Prevention and Education Services	3.88	4.02	4.11	4.01
Wildfire Services	n/a	n/a	4.00	3.79
Animal Control	3.34	3.46	3.37	3.39
Crime Prevention	n/a	n/a	3.55	3.66
Traffic Enforcement	n/a	n/a	3.37	3.59
Crossing Guards	n/a	n/a	3.96	3.94
Code Enforcement (weeds, abandoned buildings/vehicles, etc.)	2.63	2.75	2.45	2.71
Law Enforcement	3.65	4.06	4.06	n/a
Street repair	2.73	3.04	2.91	3.13
Street cleaning	3.26	3.29	3.26	3.40
Street lighting	3.00	3.15	n/a	n/a
Storm drainage	3.29	3.45	3.37	n/a
Storm Drain	n/a	n/a	3.45	3.57
Snow Removal	3.32	3.48	3.29	3.42
Sidewalk maintenance	3.28	3.33	3.19	3.46
Utility Billing	2.71	3.59	3.49	3.56
Drinking water	3.29	3.45	3.43	3.51
Electric utilities	2.99	3.71	n/a	n/a
Gas utilities	2.97	3.73	n/a	n/a
Sewer services	3.29	3.78	3.70	3.85
Recycling	3.46	3.80	3.68	3.72
Garbage Collection	3.96	4.19	3.85	3.98
City parks	3.60	3.66	3.43	3.32
Youth sports	3.40	3.33	3.10	3.21
Adult sports	3.19	3.15	3.02	3.06
Community leisure	3.15	3.12	n/a	n/a
Special events	3.24	3.26	3.45	3.58
<b>Overall City Satisfaction</b>	<b>3.22</b>	<b>3.53</b>	<b>3.46</b>	<b>3.51</b>

\*Note: This year and FY 2016, this question was asked on the following scale: Very Dissatisfied (1), Dissatisfied (2), Neutral (3), Satisfied (4), and Very Satisfied (5). The higher the number, the more satisfaction with the service. Due to the different scales used in prior years, we had to mathematically alter numbers to fit the new 5-point scale by taking the old score divided by the total points to get a percentage and then use that percentage to find a comparable value on the new scale. This provides a useful - although not perfect - comparison with prior years.



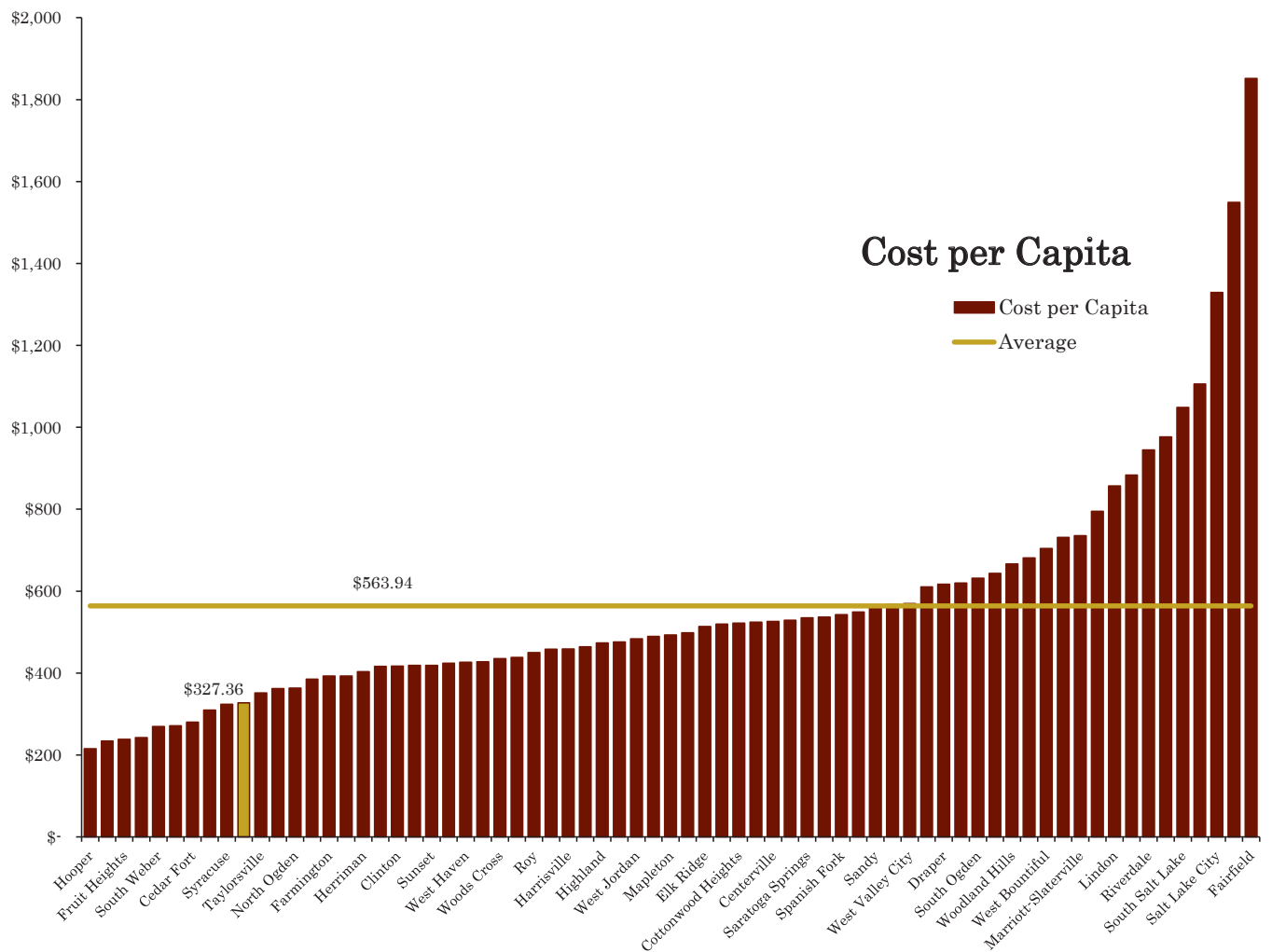
[ This page intentionally left blank ]

# Cost of Government Study

Rank	City	County	2013 Est. Pop	GF Expenditures	Budget Used	Cost per Capita	Average	Var from Avg
1	Hooper	Weber	7,957	\$ 1,713,745	FY15 Budget	\$ 215.38	\$ 563.94	(348.57)
2	Goshen	Utah	935	219,000	FY15 Budget	234.22	563.94	(329.72)
3	Fruit Heights	Davis	5,595	1,333,744	FY15 Budget	238.38	563.94	(325.56)
4	Riverton	Salt Lake	40,921	9,930,345	FY16 Tentative	242.67	563.94	(321.27)
5	South Weber	Davis	6,525	1,757,600	FY15 Budget	269.36	563.94	(294.58)
6	West Point	Davis	9,936	2,698,428	FY16 Tentative	271.58	563.94	(292.36)
7	Cedar Fort	Utah	378	106,000	FY16 Tentative	280.42	563.94	(283.52)
8	Pleasant Grove	Utah	34,988	10,824,572	FY16 Tentative	309.38	563.94	(254.56)
9	Syracuse	Davis	25,775	8,343,299	FY15 Budget	323.70	563.94	(240.25)
10	<b>Eagle Mountain</b>	<b>Utah</b>	<b>24,217</b>	<b>7,927,714</b>	<b>FY16 Tentative</b>	<b>327.36</b>	<b>563.94</b>	<b>(236.58)</b>
11	Taylorsville	Salt Lake	58,652	20,631,872	FY16 Tentative	351.77	563.94	(212.18)
12	Plain City	Weber	6,049	2,190,900	FY15 Budget	362.19	563.94	(201.75)
13	North Ogden	Weber	18,019	6,544,672	FY16 Tentative	363.21	563.94	(200.73)
14	Bountiful	Davis	43,023	16,560,649	FY16 Tentative	384.93	563.94	(179.02)
15	Farmington	Davis	21,599	8,479,595	FY15 Budget	392.59	563.94	(171.35)
16	Cedar Hills	Utah	10,179	4,000,860	FY16 Tentative	393.05	563.94	(170.89)
17	Herriman	Salt Lake	26,362	10,628,468	FY16 Tentative	403.17	563.94	(160.77)
18	Pleasant View	Weber	8,571	3,570,227	FY15 Budget	416.55	563.94	(147.40)
19	Clinton	Davis	20,924	8,727,781	FY15 Budget	417.12	563.94	(146.82)
20	Genola	Utah	1,397	584,651	FY15 Budget	418.50	563.94	(145.44)
21	Sunset	Davis	5,137	2,152,298	FY15 Budget	418.98	563.94	(144.96)
22	Alpine	Utah	10,024	4,253,008	FY15 Budget	424.28	563.94	(139.66)
23	West Haven	Weber	11,248	4,797,200	FY15 Budget	426.49	563.94	(137.45)
24	Layton	Davis	70,790	30,260,163	FY15 Budget	427.46	563.94	(136.48)
25	Woods Cross	Davis	10,756	4,682,500	FY16 Tentative	435.34	563.94	(128.60)
26	Farr West	Weber	6,140	2,691,000	FY15 Budget	438.27	563.94	(125.67)
27	Roy	Weber	37,733	16,981,041	FY15 Budget	450.03	563.94	(113.91)
28	Provo	Utah	116,288	53,262,111	FY16 Tentative	458.02	563.94	(105.92)
29	Harrisville	Weber	5,915	2,713,823	FY15 Budget	458.80	563.94	(105.14)
30	Kaysville	Davis	28,876	13,410,921	FY16 Tentative	464.43	563.94	(99.51)
31	Highland	Utah	17,011	8,056,859	FY16 Tentative	473.63	563.94	(90.32)
32	Santaquin	Utah	9,843	4,684,181	FY15 Budget	475.89	563.94	(88.05)
33	West Jordan	Salt Lake	110,077	53,211,806	FY16 Tentative	483.41	563.94	(80.54)
34	Uintah	Weber	1,327	649,695	FY15 Budget	489.60	563.94	(74.35)
35	Mapleton	Utah	8,784	4,331,472	FY16 Tentative	493.11	563.94	(70.83)
36	Holladay	Salt Lake	27,137	13,525,211	FY15 Budget	498.40	563.94	(65.54)
37	Elk Ridge	Utah	2,850	1,463,449	FY15 Budget	513.49	563.94	(50.45)
38	Payson	Utah	19,154	9,953,447	FY15 Budget	519.65	563.94	(44.29)
39	Cottonwood Heights	Salt Lake	34,238	17,871,531	FY16 Tentative	521.98	563.94	(41.96)
40	Midvale	Salt Lake	30,764	16,132,000	FY16 Tentative	524.38	563.94	(39.56)
41	Centerville	Davis	16,624	8,747,750	FY16 Tentative	526.21	563.94	(37.73)
42	Clearfield	Davis	30,467	16,113,428	FY15 Budget	528.88	563.94	(35.06)
43	Saratoga Springs	Utah	22,749	12,167,094	FY16 Tentative	534.84	563.94	(29.10)
44	Orem	Utah	91,648	49,203,985	FY15 Budget	536.88	563.94	(27.06)
45	Spanish Fork	Utah	36,956	20,056,017	FY16 Tentative	542.70	563.94	(21.24)
46	Lehi	Utah	54,382	29,868,000	FY16 Tentative	549.23	563.94	(14.72)
47	Sandy	Salt Lake	90,231	50,865,486	FY15 Budget	563.73	563.94	(0.22)
48	North Salt Lake	Davis	17,017	9,657,600	FY16 Tentative	567.53	563.94	3.58
49	West Valley City	Salt Lake	133,579	76,069,125	FY15 Budget	569.47	563.94	5.53
50	South Jordan	Salt Lake	59,366	36,239,222	FY16 Tentative	610.44	563.94	46.49
51	Draper	Salt Lake	45,285	27,946,131	FY16 Tentative	617.12	563.94	53.17
52	Springville	Utah	31,205	19,344,634	FY15 Budget	619.92	563.94	55.98
53	South Ogden	Weber	16,789	10,600,492	FY15 Budget	631.40	563.94	67.45
54	Ogden	Weber	84,249	54,199,450	FY16 Tentative	643.32	563.94	79.38
55	Woodland Hills	Utah	1,436	956,718	FY15 Budget	666.24	563.94	102.30
56	Bluffdale	Salt Lake	8,387	5,710,840	FY15 Budget	680.92	563.94	116.97
57	West Bountiful	Davis	5,374	3,784,645	FY16 Tentative	704.25	563.94	140.31
58	Salem	Utah	6,928	5,066,444	FY15 Budget	731.30	563.94	167.36
59	Marriott-Slaterville	Weber	1,737	1,277,017	FY15 Budget	735.19	563.94	171.24
60	American Fork	Utah	27,813	22,106,600	FY15 Budget	794.83	563.94	230.89
61	Lindon	Utah	10,611	9,092,000	FY16 Tentative	856.85	563.94	292.90
62	Murray	Salt Lake	48,612	42,942,853	FY16 Tentative	883.38	563.94	319.44
63	Riverdale	Weber	8,560	8,088,251	FY16 Tentative	944.89	563.94	380.95
64	Huntsville	Weber	619	604,500	FY15 Budget	976.58	563.94	412.63
65	South Salt Lake	Salt Lake	24,702	25,895,508	FY16 Tentative	1,048.32	563.94	484.37
66	Washington Terrace	Weber	9,164	10,133,999	FY16 Tentative	1,105.85	563.94	541.91
67	Salt Lake City	Salt Lake	191,180	254,145,781	FY16 Tentative	1,329.35	563.94	765.41
68	Vineyard	Utah	971	1,504,450	FY15 Budget	1,549.38	563.94	985.44
69	Fairfield	Utah	122	225,930	FY15 Budget	1,851.89	563.94	1,287.94



Eagle Mountain has the **10th lowest** cost of government in a study comparing 69 Utah cities.

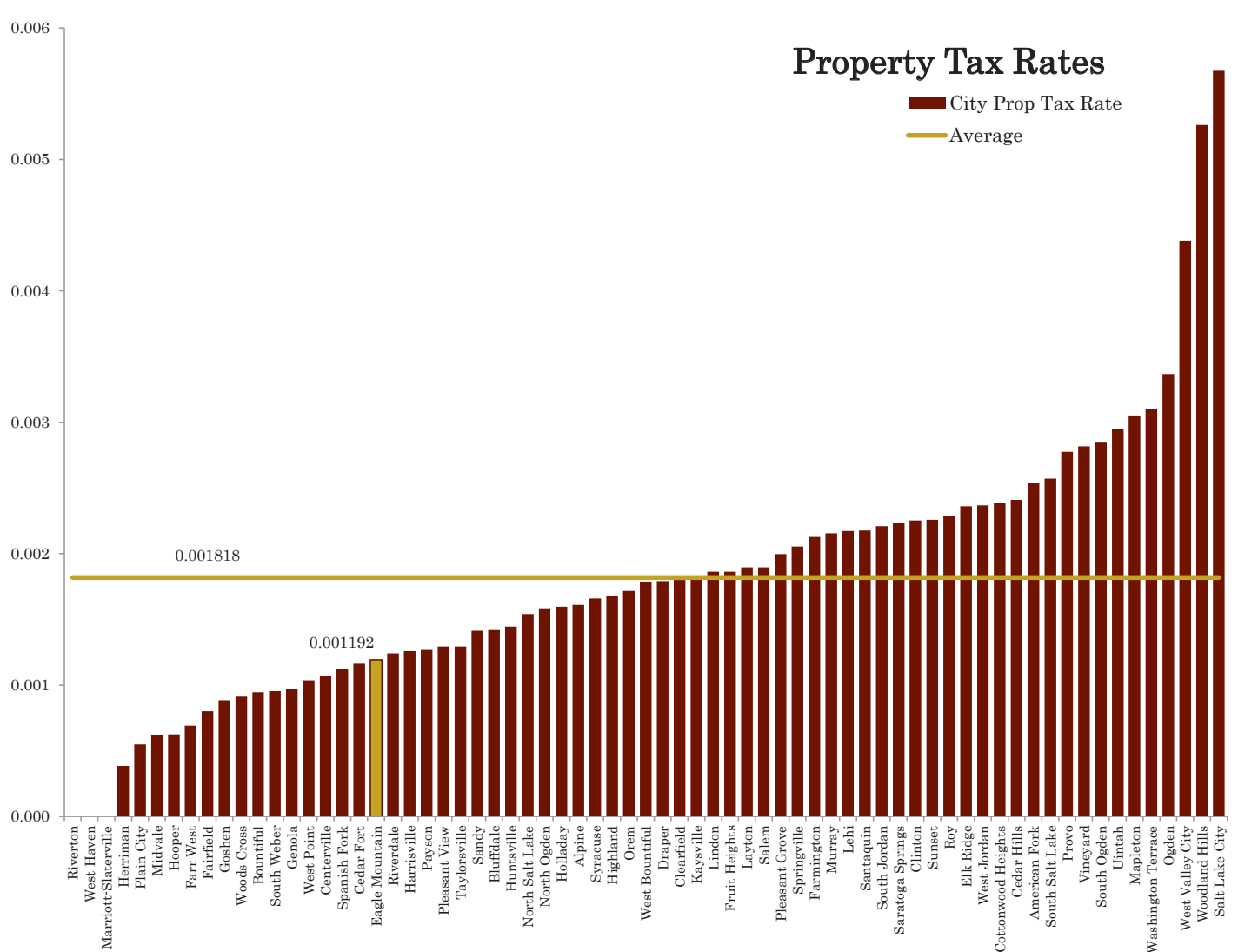


# City Property Tax Study

Rank	City	County	City Prop Tax Rate	Average
1	Riverton	Salt Lake	0.000000	0.001818174
1	West Haven	Weber	0.000000	0.001818174
1	Marriott-Slaterville	Weber	0.000000	0.001818174
4	Herriman	Salt Lake	0.000384	0.001818174
5	Plain City	Weber	0.000548	0.001818174
6	Midvale	Salt Lake	0.000623	0.001818174
7	Hooper	Weber	0.000625	0.001818174
8	Farr West	Weber	0.000691	0.001818174
9	Fairfield	Utah	0.000801	0.001818174
10	Goshen	Utah	0.000885	0.001818174
11	Woods Cross	Davis	0.000913	0.001818174
12	Bountiful	Davis	0.000946	0.001818174
13	South Weber	Davis	0.000954	0.001818174
14	Genola	Utah	0.000972	0.001818174
15	West Point	Davis	0.001036	0.001818174
16	Centerville	Davis	0.001072	0.001818174
17	Spanish Fork	Utah	0.001123	0.001818174
18	Cedar Fort	Utah	0.001163	0.001818174
19	<b>Eagle Mountain</b>	<b>Utah</b>	<b>0.001192</b>	0.001818174
20	Riverdale	Weber	0.001242	0.001818174
21	Harrisville	Weber	0.001259	0.001818174
22	Payson	Utah	0.001268	0.001818174
23	Pleasant View	Weber	0.001293	0.001818174
24	Taylorsville	Salt Lake	0.001294	0.001818174
25	Sandy	Salt Lake	0.001413	0.001818174
26	Bluffdale	Salt Lake	0.001419	0.001818174
27	Huntsville	Weber	0.001445	0.001818174
28	North Salt Lake	Davis	0.001541	0.001818174
29	North Ogden	Weber	0.001584	0.001818174
30	Holladay	Salt Lake	0.001596	0.001818174
31	Alpine	Utah	0.001611	0.001818174
32	Syracuse	Davis	0.001659	0.001818174
33	Highland	Utah	0.001681	0.001818174
34	Orem	Utah	0.001716	0.001818174
35	West Bountiful	Davis	0.001788	0.001818174
36	Draper	Salt Lake	0.001791	0.001818174
37	Clearfield	Davis	0.001800	0.001818174
38	Kaysville	Davis	0.001826	0.001818174
39	Lindon	Utah	0.001862	0.001818174
40	Fruit Heights	Davis	0.001863	0.001818174
41	Layton	Davis	0.001896	0.001818174
41	Salem	Utah	0.001896	0.001818174
43	Pleasant Grove	Utah	0.001997	0.001818174
44	Springville	Utah	0.002054	0.001818174
45	Farmington	Davis	0.002127	0.001818174
46	Murray	Salt Lake	0.002156	0.001818174
47	Lehi	Utah	0.002172	0.001818174
48	Santaquin	Utah	0.002176	0.001818174
49	South Jordan	Salt Lake	0.002210	0.001818174
50	Saratoga Springs	Utah	0.002233	0.001818174
51	Clinton	Davis	0.002253	0.001818174
52	Sunset	Davis	0.002258	0.001818174
53	Roy	Weber	0.002285	0.001818174
54	Elk Ridge	Utah	0.002360	0.001818174
55	West Jordan	Salt Lake	0.002368	0.001818174
56	Cottonwood Heights	Salt Lake	0.002386	0.001818174
57	Cedar Hills	Utah	0.002410	0.001818174
58	American Fork	Utah	0.002540	0.001818174
59	South Salt Lake	Salt Lake	0.002572	0.001818174
60	Provo	Utah	0.002775	0.001818174
61	Vineyard	Utah	0.002816	0.001818174
62	South Ogden	Weber	0.002852	0.001818174
63	Uintah	Weber	0.002945	0.001818174
64	Mapleton	Utah	0.003052	0.001818174
65	Washington Terrace	Weber	0.003101	0.001818174
66	Ogden	Weber	0.003367	0.001818174
67	West Valley City	Salt Lake	0.004381	0.001818174
68	Woodland Hills	Utah	0.005262	0.001818174
69	Salt Lake City	Salt Lake	0.005675	0.001818174



Eagle Mountain has the **19th lowest** property tax rate collected by a city in a study comparing 69 Utah cities.



# Utility Sale Proceeds Plan

Project	Project Budget	Spent to Date	Remaining
<b>Parks</b>			
Current Park Improvements	270,000	270,000	-
Cory B. Wride Memorial Park - Phase 1	3,500,000	15,698	3,484,302
Nolen Park Splash Pad Upgrades	50,000	-	50,000
Nolen Park Splash Pad Pavilion	40,000	8,400	31,600
Bike Park Improvements	25,000	-	25,000
Hidden Canyon Detention Pond	50,000	-	50,000
Silverlake Amphitheater	200,000	-	200,000
Rodeo Grounds Fencing	8,000	-	8,000
Rodeo Bleachers	45,000	45,000	-
Park Bathrooms	320,000	-	320,000
<b>SUBTOTAL</b>	<b>4,508,000</b>	<b>339,098</b>	<b>4,168,902</b>
<b>Streets</b>			
Pony Express Road Median Landscaping - Ranches	500,000	10,394	489,606
Pony Express Road Median Landscaping - City Center	500,000	10,394	489,606
City Center Walking Trail Landscaping	1,000,000	-	1,000,000
Walking Trail Connectivity	400,000	-	400,000
Walking Trail Amenities (Benches, Shade Structures & Garbage Cans)	50,000	-	50,000
Pony Express Parkway Widening	800,000	-	800,000
<b>SUBTOTAL</b>	<b>3,250,000</b>	<b>20,788</b>	<b>3,229,212</b>
<b>Cemetery</b>			
Cemetery Fencing & Improvements	100,000	-	100,000
<b>SUBTOTAL</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
<b>Miscellaneous</b>			
Accounts Receivable	654,040	-	654,040
Neighborhood Match Grant Program	1,000,000	-	1,000,000
Eagle Mountain City 20th Year Anniversary	100,000	3,661	96,339
Paseo Improvements	850,000	-	850,000
Emergency Preparedness Measures	500,000	-	500,000
<b>SUBTOTAL</b>	<b>3,104,040</b>	<b>3,661</b>	<b>3,100,379</b>
<b>Totals</b>			
<b>TOTAL</b>	<b>10,962,040</b>	<b>363,547</b>	<b>10,598,493</b>
	Approximate Amount Available		13,300,000
<b>TOTAL REMAINING (Unbudgeted)</b>			<b>2,701,507</b>





Project Name	Project Description
Parks	
Current Park Improvements	Completing various small park projects across the City in parks that had already been started
Cory B. Wride Memorial Park - Phase 1	First phase of improving 62 acre park, including area around baseball fields
Nolen Park Splash Pad Upgrades	Repairs and water efficiency upgrades on City's splash pad
Nolen Park Splash Pad Pavilion	Construction of a pavilion to provide much-needed shade and picnic tables near the splash pad
Bike Park Improvements	Repairs and upgrades to the City's mountain bike park in order to increase safety and usability of the park
Hidden Canyon Detention Pond	Completion of a clean-out area in the storm drain system
Silverlake Amphitheater	Installing slides and other play equipment at the Silverlake Amphitheater, specifically the hill
Rodeo Grounds Fencing	Installation of a security perimeter fencing at rodeo grounds
Rodeo Bleachers	Purchase of permanent bleachers to install at rodeo grounds
Park Bathrooms	Installation of bathroom kits at several parks throughout the City

# Utility Sale Proceeds Plan

## Streets

Pony Express Road Median Landscaping - Ranches	Redesigned and new landscaping medians along Pony Express Parkway to better allow for water efficiency
Pony Express Road Median Landscaping - City Center	Landscaping medians along Pony Express Parkway that have not been landscaped
City Center Walking Trail Landscaping	Finishing landscaping of areas along trail system adjacent to Pony Express Parkway
Walking Trail Connectivity	Finish sections of of the City's extensive trail system where gaps exist
Walking Trail Amenities	Aesthetic improvements targeted at increasing comfort and usability of City's trail system, such as benches, shade structures, and garbage cans
Pony Express Parkway Widening	Widening Pony Express Parkway from three to five lanes from Porter's Crossing to the Saratoga Springs Border



## Cemetery

Cemetery Fencing & Improvements

Design and installation of fencing surrounding the City's cemetery to ensure protection of the area

## Miscellaneous

Accounts Receivable

Paying off unpaid account balances for gas and electric customer accounts that are in collection process

Neighborhood Match Grant Program

Providing matching grant funds for neighborhoods in order to work with neighborhoods on completing beautification or other improvement projects throughout the City

Eagle Mountain City 20th Year Anniversary

Hosting events, creating merchandise and advertising in order to celebrate the City's 20th Anniversary

Paseo Improvements

Improvement to undeveloped paseos (public walkways in between houses) in City Center neighborhoods

Emergency Preparedness Measures

Purchase of generators and other materials in order to ensure the ability to supply water from wells in emergency situations

# FTE Tables

General Fund	2015	2016	2017		2015	2016	2017
<b>Building</b>				<b>Parks</b>			
Community Development Director	NA	NA	0	Parks & Recreation Director	0	0.70	0.70
Building Official	1	1	NA	Parks & Cemetery Supervisor	1	1	1
Lead Inspector	1	1	1	Parks Technician I	2	1	1
Building Inspector	0.50	1	1	Parks Technician II	1	1	2
Plans Examiner	1	1	1	Seasonal Parks Worker	0	1	1
Executive Assistant	1	1	1	Part-time	NA	NA	0.35
Office Assistants	0.75	1.25	1.25	<b>Planning</b>			
<b>Engineering</b>				Community Development Director	1	1	1
Public Works Director	0.33	0	NA	Senior Planning	1	1	1
City Engineer	0	1	1	Planning Coordinator	1	1	1
City Inspector	1	1	1	Code Enforcement Officer	1	1	1
Blue Stakes Locator	1	1	1	<b>Police</b>			
Engineering Assistant	1	1	1	PT School Crossing Guards	4.52	4.52	4.52
Office Manager	1	1	0.30	<b>Communications and Community Relations</b>			
<b>Executive</b>				C&C Director	1	1	1
Mayor	1	1	1	Intern	NA	NA	0.15
City Administrator	1	1	1	<b>Recorder</b>			
Assistant City Administrator	1	1	0.5	City Recorder	1	1	1
Executive Assistant	1	1	1.00	Deputy Recorder	2	2	2
Senior Project Manager	0.35	0.35	0.35	<b>Recreation</b>			
Management Analyst	NA	NA	0.9	Parks & Recreation Director	0	0.075	0.075
Management Interns	0.66	0.66	0.66	Recreation Manager	1	1	1
<b>Facilities</b>				Recreation Assistant	0	1	1
Facilities Manager	1	1	1	Recreation Aide	3.45	1.2	1.20
Custodian	0	0.625	1	<b>Senior Council</b>			
Custodian	NA	NA	0.625	Special Events Director	0.15	0.10	0.10
Part-time	NA	NA	0.1	<b>Special Events</b>			
<b>Finance</b>				Parks & Recreation Director	0	0.075	0.075
Finance Director	0	0	0.5	Special Events Director	0.85	0.90	0.90
AP/AR Clerk	1	1	1.00	Event Aide	0	0.50	0.50
Accounting Technician	1	1	1	<b>Streets</b>			
City Treasurer	1	1	1	Public Works Director	0	0.25	NA
Financial Analyst	1	1	0.1	Assistant Public Works Director	0.50	0.25	NA
<b>Human Resources</b>				Streets Supervisor	1	1	0.66
Human Resources Manager	1	1	1	Streets Technician	3	3	4.5
<b>Legislative</b>				Seasonal Streets Worker	0.50	0.33	0.50
City Council Member	5	5	5	Administrative Assistant	0	0.20	0.35
<b>Library</b>				<b>Youth Council</b>			
Library Director	1	1	1	Special Events Director	0.1	0	0
Assistant Librarian	1	1	1				
Children Librarian	1.15	0.85	0.7				
Library Technicians	2	2.3	3.45				
TOTAL					57.81	60.14	63.02



Enterprise Fund	2015	2016	2017
<b>Electric</b>			
Energy Director	0.50	NA	NA
Utility & Automation Engineer	0.50	NA	NA
Journey Lineman Forman	2	NA	NA
Journey Lineman	2	NA	NA
Groundsman	0	NA	NA
Meterman	0	NA	NA
Dry Utility Inspector	0.50	NA	NA
Administrative Assistant	0.75	NA	NA
Laborer	0.50	NA	NA
<b>Gas</b>			
Energy Director	0.50	NA	NA
Utility & Anomation Engineer	0.50	NA	NA
Natural Gas Foreman	1	NA	NA
Gas Technician	2	NA	NA
Gas Laborer	0	NA	NA
Dry Utility Inspector	0.50	NA	NA
Administrative Assistant	0.75	NA	NA
Intern	1.50	NA	NA
<b>Sewer</b>			
Public Works Director	0.33	0.33	NA
Assistant Public Works Director	0.33	0.33	NA
Wastewater Supervisor	1	1	1
Wastewater Technician	3	3	3
Administrative Assistant	0.33	0.48	0.3
Laborer	0.31	0	0
<b>Water</b>			
Public Works Director	0.33	0.33	NA
Assistant Public Works Director	0.33	0.33	NA
Water Supervisor	1	1	1
Water Technicians	3	4	4
Meter Reader	0	1.25	0.63
Administrative Assistant	0.33	1.08	0.3
Laborer	0.31	0	0
<b>TOTAL</b>	<b>24.10</b>	<b>13.13</b>	<b>10.23</b>

Special Revenue Fund	2015	2016	2017
<b>Economic Development</b>			
Economic Development Director	0.65	0.65	0.65
<b>Cemetery</b>			
Parks & Recreation Director	0	0.15	0.15
<b>Storm Water</b>			
Public Works Director	0	0.05	NA
Assistant Public Works Director	0.09	0	NA
Storm Water Supervisor	1	1	0.33
Storm Water Technician	1	1	3
Administrative Assistant	0	0.05	0.30
Seasonal Laborer	0.50	0.33	0
<b>TOTAL</b>	<b>3.24</b>	<b>3.23</b>	<b>4.43</b>

Internal Service Fund	2015	2016	2017
<b>GIS</b>			
GIS Technician	1	1	1
GIS Interns	0	0	0.84
<b>Utility Billing</b>			
Utility Billing Team Leader	1	1	1
Utility Billing Clerk	3.50	2.50	2.50
<b>TOTAL</b>	<b>5.50</b>	<b>4.50</b>	<b>5.34</b>

Total FTE	2015	2016	2017
General Fund	57.81	60.14	63.02
Enterprise Fund	24.10	13.13	10.23
Special Revenue Fund	3.24	3.23	4.43
Internal Service Fund	5.50	4.50	5.34
<b>TOTAL</b>	<b>90.65</b>	<b>81.00</b>	<b>83.02</b>

# FY 2016 Budget Amendments

## General Fund Budget Amendments

<u>Fund Name</u>				<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
General Government						
	Seamless Docs Renewal	10-19-41955-4261	\$	5,000	\$ 12,450	\$ 7,450
	Attorney Fees	10-11-41220-4121	\$	75,000	\$ 125,000	\$ 50,000
	Subtotal General Government:			<u>\$ 80,000</u>	<u>\$ 137,450</u>	<u>\$ 57,450</u>
Community Development						
	UT. Library Grant Materials	10-18-45800-5795	\$	-	\$ 15,000	\$ 15,000
	Community Dev. Bldg. Furniture	10-19-41955-7412	\$	-	\$ 60,000	\$ 60,000
	Rodeo Bleachers	10-18-41990-7000	\$	-	\$ 45,000	\$ 45,000
	20th Anniversary Program	10-19-41970-5006	\$	-	\$ 50,000	\$ 50,000
	Subtotal Community Development:			<u>\$ -</u>	<u>\$ 170,000</u>	<u>\$ 170,000</u>
Public Safety						
	Dispatch Center*	10-25-42100-7000	\$	-	\$ 101,000	\$ 101,000
	Dispatch Services	10-21-42100-4525	\$	94,500	\$ 115,000	\$ 20,500
	Crossing Guard Salaries	10-21-42100-1112	\$	42,438	\$ 71,500	\$ 29,062
	Subtotal Public Safety:			<u>\$ 136,938</u>	<u>\$ 287,500</u>	<u>\$ 150,562</u>
Public Works						
	Consultant - Water Wise Plan	10-	\$	-	\$ 5,000	\$ 5,000
	Snow Removal	10-41-44100-5721	\$	60,000	\$ 80,000	\$ 20,000
	Parks Trail Maintenance	10-41-45100-5760	\$	10,000	\$ 30,000	\$ 20,000
	Subtotal Public Works:			<u>\$ 70,000</u>	<u>\$ 115,000</u>	<u>\$ 45,000</u>
Fleet						
	Dump Bed - Snow Plow	54-45-54000-2522	\$	-	\$ 20,000	\$ 20,000
	Subtotal Fleet:			<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<b>Total General Fund Difference:</b>				<u>\$ 286,938</u>	<u>\$ 729,950</u>	<u>\$ 443,012</u>
<u>Source of Revenue</u>						<u>Difference</u>
	Use of Gen. Fund Balance					\$ 212,012
	Use of Fleet Fund Balance					\$ 20,000
	Use of Prior Yr. Fund Balance					\$ 101,000
	Use of Utility Sale Proceeds					\$ 95,000
	Use of UT Library Grant					\$ 15,000
	Total Revenue Increase to the General Fund:					<u>\$ 443,012</u>

\*\*Please note that General Fund balance in excess of 25% of FY 2017's budgeted revenues at the end of FY 2016 will be transferred to the General Fund Capital Projects Fund for use in completion of city capital projects.



# Enterprise Fund Budget Amendments

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Water				
	Water Improvement Plan 51-	\$ -	\$ 30,000	\$ 30,000
	Subtotal Water:	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Sewer				
	Sewer Plant Repairs 52-45-52000-2513	\$ 45,000	\$ 100,000	\$ 55,000
	Subtotal Sewer:	<u>\$ 45,000</u>	<u>\$ 100,000</u>	<u>\$ 55,000</u>
<b>Total Enterprise Funds Difference:</b>		<u>\$ 45,000</u>	<u>\$ 130,000</u>	<u>\$ 85,000</u>
<u>Source of Revenue</u>				<u>Difference</u>
Utility Savings/Fund Balance				\$ 30,000
Sewer Fund Balance				\$ 55,000
Total Revenue Increase to the Enterprise Fund:				<u>\$ 85,000</u>

# Capital Projects Fund Budget Amendments

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Water & Sewer Capital Projects				
	North Area Water Line Ext. 48-81-51100-7010	\$ -	\$ 1,850,000	\$ 1,850,000
	Subtotal Water & Sewer Capital Projects:	<u>\$ -</u>	<u>\$ 1,850,000</u>	<u>\$ 1,850,000</u>
General Fund Capital Projects				
	Skate Park Improvements 47-81-45100-7024	\$ -	\$ 1,000	\$ 1,000
	Eagle Park Entrance 47-81-45100-7031	\$ -	\$ 20,000	\$ 20,000
	Comm. Dev. Bldg. Basement 47-81-41950-7003	\$ -	\$ 210,000	\$ 210,000
	Hummer Road 47-81-44100-7016	\$ -	\$ 80,000	\$ 80,000
	Trees (FY15 Approved) 47-	\$ -	\$ 10,000	\$ 10,000
	Trail Crack Seal 10-	\$ -	\$ 15,000	\$ 15,000
	Wride Field Lights/Parking/Sidewalk 47-	\$ 100,000	\$ 550,000	\$ 450,000
	Comm. Dev. Bldg. Basement 47-81-41950-7003	\$ 210,000	\$ 275,000	\$ 65,000
	Emergency Generator Sys. 47-	\$ -	\$ 500,000	\$ 500,000
	Park Bathrooms 47-	\$ -	\$ 320,000	\$ 320,000
	Bike Park Improvements 47-	\$ -	\$ 25,000	\$ 25,000
	Pavilion at Nolen Park 47-	\$ -	\$ 40,000	\$ 40,000
	Cemetery Improv./Fencing 47-	\$ -	\$ 50,000	\$ 50,000
	PE Pkwy Medians 47-	\$ -	\$ 50,000	\$ 50,000
	Audio Equipment for Chambers 47-	\$ 17,500	\$ 22,500	\$ 5,000
	Subtotal General Fund Capital Projects:	<u>\$ 327,500</u>	<u>\$ 2,168,500</u>	<u>\$ 1,841,000</u>
<b>Total Capital Projects Fund Difference:</b>		<u>\$ 327,500</u>	<u>\$ 4,018,500</u>	<u>\$ 3,691,000</u>
<u>Source of Revenue</u>				<u>Difference</u>
Gen. Fund Balance				\$ 295,000
Prior Yr. Fund Balance				\$ 31,000
Utility Sale Proceeds				\$ 985,000
Developer Contribution				\$ 80,000
Water Fund Balance/Interfund Reimbursement				\$ 1,850,000
\$277,450 Grant/Interfund Reimbursement				\$ 450,000
Total Revenue Increase to the Capital Projects Fund:				<u>\$ 3,691,000</u>

# FY 2016 Budget Amendments

## Special Revenue Budget Amendments

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Cemetery				
	Cemetery - Professional & Tech. 62-49-62000-4531	\$ 8,000	\$ 16,000	\$ 8,000
	Subtotal Cemetery:	<u>\$ 8,000</u>	<u>\$ 16,000</u>	<u>\$ 8,000</u>
Utility Billing				
	UB - Attorney Fees 63-43-63000-4121	\$ -	\$ 10,000	\$ 10,000
	UB - Military Abatement 63-43-63000-6820	\$ -	\$ 6,500	\$ 6,500
	Subtotal Utility Billing:	<u>\$ -</u>	<u>\$ 16,500</u>	<u>\$ 16,500</u>
<b>Total Special Revenue Fund Difference:</b>		<u><b>\$ 8,000</b></u>	<u><b>\$ 32,500</b></u>	<u><b>\$ 24,500</b></u>
<u>Source of Revenue</u>				<u>Difference</u>
	Cemetery Revenue/Fund Balance			\$ 8,000
	Enterprise Fund Balance			\$ 16,500
	Total Revenue Increase to the Special Revenue Fund (excluding Impact Fee Funds):			<u><b>\$ 24,500</b></u>

## Impact Fee (within Special Revenue) Budget Amendments

Water Impact Fees					
	Water IFA 11-	\$ -	\$ 5,000	\$ 5,000	
	Meadow Ranch Holding Reimb. 11-51-51000-6305	\$ 80,000	\$ 120,000	\$ 40,000	
	EM Properties Reimb. 11-51-51000-6306	\$ -	\$ 26,000	\$ 26,000	
	Cedar Valley Water Co. Reimb. 11-51-51000-6308	\$ 250,000	\$ 500,000	\$ 250,000	
	Subtotal Water Impact Fees:	<u>\$ 330,000</u>	<u>\$ 651,000</u>	<u>\$ 321,000</u>	
Sewer Impact Fees					
	WW IFA 12-	\$ -	\$ 7,310	\$ 7,310	
	Evans Ranch Reimb. 12-51-52000-6309	\$ 50,000	\$ 325,000	\$ 275,000	
	Subtotal Sewer Impact Fees:	<u>\$ 50,000</u>	<u>\$ 332,310</u>	<u>\$ 282,310</u>	
Parks Impact Fees					
	Parks IFA 15-51-45100-4531	\$ -	\$ 8,436	\$ 8,436	
	Parks IFFP 15-	\$ -	\$ 8,500	\$ 8,500	
	Subtotal Parks Impact Fees:	<u>\$ -</u>	<u>\$ 16,936</u>	<u>\$ 16,936</u>	
Transportation Impact Fees					
	Transportation IFA 18-	\$ -	\$ 10,000	\$ 10,000	
	Transportation IFFP 18-	\$ -	\$ 10,000	\$ 10,000	
	EM Properties Reimb. 18-51-44100-6306	\$ 100,000	\$ 225,000	\$ 125,000	
	Subtotal Transportation Impact Fees:	<u>\$ 100,000</u>	<u>\$ 245,000</u>	<u>\$ 145,000</u>	
<b>Total Impact Fee Funds Difference:</b>		<u><b>\$ 480,000</b></u>	<u><b>\$ 1,245,246</b></u>	<u><b>\$ 765,246</b></u>	
<u>Source of Revenue</u>				<u>Difference</u>	
	Impact Fee Revenue/Fund Balance			\$ 765,246	
	Total Revenue Increase to the Impact Fee Funds:			<u><b>\$ 765,246</b></u>	





# Debt Service Fund Budget Amendments

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
SID 97-1	SID 97-1 Reimb. of Buy-In	70-81-70000-6600	\$ -	\$ 125,000	\$ 125,000
	Subtotal SID 97-1:		<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>
SID 98-1	SID 98-1 - Rebate	71-71-47171-9110	\$ -	\$ 400,000	\$ 400,000
	SID 98-1 Reimb. of Buy-In	71-81-71000-6600	\$ -	\$ 362,000	\$ 362,000
	Subtotal 98-1:		<u>\$ -</u>	<u>\$ 762,000</u>	<u>\$ 762,000</u>
AA 2013-1	AA 2013-1 Principal on Debt	72-71-47172-8111	\$ 95,000	\$ 1,000,000	\$ 905,000
	Subtotal AA 2013-1:		<u>\$ 95,000</u>	<u>\$ 1,000,000</u>	<u>\$ 905,000</u>
SID 98-3	SID 98-3 Reimb. of Buy-In	73-81-73000-6600	\$ -	\$ 61,000	\$ 61,000
	Subtotal 98-3:		<u>\$ -</u>	<u>\$ 61,000</u>	<u>\$ 61,000</u>
ST 2013-1 (SID 2000-1)	ST 2013-1 (2000-1) Principal on I	74-71-47174-8111	\$ 169,000	\$ 1,020,000	\$ 851,000
	ST 2013-1 (2000-1) Reimb. - Buy	74-81-74000-6600	\$ -	\$ 250,000	\$ 250,000
	Subtotal ST 2013-1:		<u>\$ 169,000</u>	<u>\$ 1,270,000</u>	<u>\$ 1,101,000</u>
<b>Total Debt Service Fund Difference:</b>			<u><b>\$ 264,000</b></u>	<u><b>\$ 3,218,000</b></u>	<u><b>\$ 2,954,000</b></u>
<u>Source of Revenue</u>					<u>Difference</u>
Assessments/IF's Collected					\$ 2,554,000
98-1 Fund Bal.					\$ 400,000
Total Revenue Increase to the Debt Service Fund:					<u><b>\$ 2,954,000</b></u>

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

# Park Amenities

Park - Address	Green Tot Space Lot	Benches	Trash Cans	BBQ	Picnic Tables	Pavilion	Basketball Court	Volleyball Pit	Bike Rack	Swing Set	Bathroom	Drinking Fountain	Tetherball	Baseball Field	Bleachers	Dugout Benches	Horseshoe Pit	Pool	Splash Pad
City Center																			
Autumn Ridge - 4492 N. Hunter Lane	Y	Y	Y-2	Y-2		Y	Y	Y											
Eagle Park Commons - 1396 E. Harriet St.	Y	Y	Y	Y	Y	Y			Y				Y						
Eagle Point A - 2080 E. Summer Way	Y																		
Eagle Point B - 1938 E. Sunrise Dr.	Y	Y	Y-6	Y															
Eagle Point C - 3742 N. Partridge Lane	Y	Y	Y-7	Y-2	Y-6	Y													
Overland Park - 1016 E. Waddell Road	Y	Y	Y-2	Y	Y-3	Y-4				Y			Y				Y		
Pioneer Subdivision - Ox Yoke Dr. 4700 N	Y																		
Pony Express Memorial Park - 4447 N. Major Street	Y		Y-3	Y-2	Y-4	Y								Y	Y-2	Y-2			
Pony Express Skatepark - 4447 N. Major Street	Y	Y	Y-4	Y-3	Y-9	Y	Y	Y	Y										
Walden Park - 4558 N. Silver Spur Way	Y	Y	Y-4	Y-3			Y	Y											
The Ranches																			
Appolosa Park - 5747 N. Stonebridge Lane	Y	Y	Y-8	Y-2	Y-4		Y		Y	Y									
Ash Point - 7870 N. Ash Point Drive	Y	Y	Y-2	Y					Y										
Autumn Ridge - 4492 N. Hunter Lane	Y	Y	Y-2	Y-2	Y-3	Y	Y												
Bike Park - 3432 E. Golden Eagle Road			Y-3		Y-2														
Cedar Pass Ranch - 8656 N. West Drive	Y	Y	Y-2	Y	Y-3	Y	Y					Y							
Chilton Circle - 3835 E. Chilton Circle	Y	Y	Y	Y	Y-4														
Chimney Rock - 7838 N. Sparrow Hawk Way	Y		Y																
Eagles Gate - 8308 Prestwich Lane	Y	Y	Y-2	Y	Y-2			Y	Y										
Eagles Gate - 8398 N. Scotsraig Drive	Y	Y	Y-4	Y-2	Y	Y-6	Y		Y										
Friday Station - 3391 E. Appolosa Way	Y	Y	Y-2		Y	Y-6													
Highlands @ The Ranches - 3557 E. Paine Street	Y	Y	Y	Y-2	Y-4													Y	
Highlands on Green - 8742 N. Clubhouse Lane	Y	Y		Y-2	Y-3	Y	Y											Y	
Kennekuk - 3449 E. Kennekuk Circle	Y		Y	Y	Y-3														
Kiowa Valley - 7348 N. Ute Drive	Y	Y	Y-4	Y	Y-2				Y										
Liberty Farms - 7625 N. James Street	Y	Y	Y-3	Y-2	Y-3														
Liberty Farms - 7682 N. Rose Street	Y	Y	Y-3	Y	Y-2	Y													
Lone Tree - 2117 E. Lone Tree	Y	Y	Y-2	Y	Y-3				Y										
Meadow Ranch Autumn - 2683 E. Autumn Lane	Y	Y	Y	Y	Y-4	Y			Y-2										
Meadow Ranch Hidden - 9387 N. Sunset Drive	Y	Y	Y	Y	Y														
Mt. Airey Village - 4122 E. Oakland Hills Drive	Y	Y	Y-4	Y-7	Y-3						Y	Y		Y-2	Y-4	Y-4			Y
Nolen Park - 7838 N. Sparrow Hawk Way	Y	Y	Y	Y-5	Y-3	Y													
Nolen Park East - 7862 N. Tinamous Road	Y	Y	Y-2	Y-2	Y-3							Y							
North Ranch - 9242 N. Canyon Wash Drive	Y	Y	Y	Y	Y-6	Y													
NorthMoor - 9098 N. Kilkenny Way	Y	Y	Y	Y-2	Y-6														
Paul Evans South - 7838 N. Sparrow Hawk Way	Y		Y	Y															
Rush Valley - 7946 N. Geronimo Drive	Y	Y																	
Sage Valley - 1448 E. Smithfield Drive	Y	Y	Y	Y	Y-4	Y		Y											
Silverlake Amphitheater - 7862 N. Silverlake Pkwy	Y	Y	Y-3	Y-2	Y-2	Y			Y	Y	Y	Y							
Silverlake Village - 4776 E. Levi Lane	Y	Y	Y-2	Y	Y	Y				Y									
SouthMoor - 8914 N. Suffolk Lane	Y						Y											Y	
Three's Crossing - Cattle Drive & Dodge Street	Y	Y	Y-3	Y	Y-6	Y	Y	Y	Y										
Westview Heights - 2412 East Prairie View Drive	Y	Y	Y-5		Y-9				Y-2										
Willow Springs - 3372 E. Ridge Rt. Road	Y	Y	Y-2	Y-3						Y									

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

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

**BUDGET COMMITTEE:** The Budget Committee is made up of the Mayor, City Administrator, 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:** A method of accounting which provides for assembling and recording of all the elements of cost.

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



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



# Glossary

---

encumbrances when paid or when an actual liability is set up.

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

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

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

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

**EXPENSES:** See Expenditures.

## F

**FISCAL YEAR:** A 12-month period designated as the operating year by an entity. For Eagle Mountain, the fiscal year is from July 1<sup>st</sup> to June 30<sup>th</sup> of the following year.

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

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

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

**FLOAT:** The amount of money represented by checks outstanding and in the process of collection.

**FLOATING INTEREST RATE:** Any type of debt instrument, such as credit, bonds, loans, or mortgages, that do not have a fixed rate of interest over the life of the instrument. Rates are usually based on current market rates. Also known as a variable or adjustable rate.

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

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

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or





other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying out specific activities or attaining certain objectives.

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

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

## G

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

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

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

**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.

# Glossary

---

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

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

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

**GOVERNMENTAL FUND TYPE:** Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds. In Eagle Mountain, the General, Special Revenue, and Capital Project Funds are all Governmental Fund Types.

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



**INDIRECT COST:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. An indirect cost is incurred when a resource is shared by many services and thus it becomes difficult to allocate to any one service a fair percentage of the costs of that resource, e.g. light, heat, supplies, building space, etc.

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

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

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., power, road, sewer, and water systems. These systems are considered essential for the functioning of a community or society.

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



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

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

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

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

## J

**JOINT FINANCING:** The provision of funds for a project from two or more sources (such as other governmental agencies, authorities, or special districts).

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

## L

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

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

**LIABILITY:** Debt or other legal obligations (not including encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

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

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

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

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

# Glossary

---

## M

**MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

**MARGINAL COST:** The increase or decrease in the total cost of production for making one additional unit of a product (due to variable costs like labor and materials).

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

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

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures other than accrued and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

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

## N

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

**NET REVENUES:** Revenues, less possible expenses

**NON MAJOR FUND:** Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 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 (ACCOUNTING):** The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

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

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

**PROPRIETARY FUNDS:** Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

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

# Glossary

---

## R

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

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

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

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

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

**RESOURCES:** The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

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

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

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

## S

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

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

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

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

**SPECIAL ASSESSMENTS:** Public works programs financed most equitably by special assessments are those





that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

**SPECIAL ASSESSMENT BONDS:** Bonds payable from the proceeds of **SPECIAL ASSESSMENTS**. These bonds are payable only from the collection of **SPECIAL ASSESSMENTS**, and occur in Special Improvement Districts (SIDs).

**SPECIAL 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 usually retired from taxes collected.

**TAX RATE LIMIT:** The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

**TOTAL COST:** The sum of all costs, direct and indirect, associated with the provision of a service.

## U

**UNIT COST:** The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

# Glossary

---

## V

**VARIABLE COST:** A cost that increases/decreases with increases/decreases in the amount of service provided, such as the payment of a salary.

**VOUCHER:** A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

## W

**WARRANT:** An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

## Y

**YIELD:** The rate earned on an investment, based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.