



EAGLE MOUNTAIN CITY

ADOPTED OPERATING **BUDGET**

FISCAL YEAR 2017- 2018



FISCAL YEAR 2018 BUDGET

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GFOA BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Eagle Mountain City, Utah for its annual budget for the fiscal year beginning July 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

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



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READER'S GUIDE

SUMMARY OF THE BUDGET

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

- **Introduction and Overview (pgs 7-42)**
 - Brief description of the city and city staff
 - Guiding principles for the budget
 - City strategic plan
 - Major changes
- **Financial Structure, Policy, and Process (pgs 43-58)**
 - Fund descriptions
 - Budget creation
 - Financial policies
- **Financial Summaries (pgs 59-76)**
 - Overview of total revenues and expenditures
 - Detailed financial summaries
- **Department and Fund Details (pgs 77-264)**
 - Description and financial summary for each department or fund
 - Detailed line item budgets for each department or fund
- **Appendix (pgs 263- 318)**
 - Citizen survey results & statistics
 - 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	Appendix (307)
Basis of Budgeting	Financial Structure, Policy, & Process (49)
Budget Amendments	Appendix (302)
Major Budget Changes	Priorities & Strategies (41)
Budget Process	Financial Structure, Policy, & Process (50)
Budget Calendar	Financial Structure, Policy, & Process (51)
Capital Improvements	Capital Projects (239)
Citizen Satisfaction Survey	Appendix (266)
City Organization	Introduction (20,21)
Code- Utah State Requirements	Financial Structure, Policy, & Process (53)
Consolidated Financials	Financial Overview (70)
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Employee Breakdown	Personnel Summary (60), FTE Tables (298)
Enterprise Fund	Enterprise Fund (197)
Factors - Budget Creation	FY 2018 Major Factors (30), Budget Message (24)
Financial Summaries	Expenditures (66), Revenues (62)
Five-Year Plan	Priorities & Strategies (30)
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Issues - Budget Creation	FY 2018 Major Factors (38), Budget Message (24)
Personnel Changes	Personnel Summary (60), FTE Tables (298)
Policies - Financial	Financial Structure, Policy, & Process (54)
Special Revenue Fund	Special Revenue Fund (177)
Strategic Planning	Priorities & Strategies (29)
Vision, Mission, & Objectives	Introduction (12)

READER'S GUIDE

SPREADSHEET GUIDE

The budget contains many spreadsheets which may be difficult to interpret at first glance. This guide will help you interpret the spreadsheets and find the information you are looking for. The spreadsheets consist of two main parts: a summary sheet and 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 Sub 11- Executive Department 41310-Executive Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	675,850	483,349	481,322	507,233	518,502	527,115
Materials, Supplies & Services	10,504	8,536	9,193	10,700	8,800	8,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	38,537	26,399	24,871	19,099	19,099	30,285
Expenditure Total:	724,891	518,285	515,385	537,032	546,401	565,799
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	724,891	518,285	515,385	537,032	546,401	565,799
Revenue Total:	724,891	518,285	515,385	537,032	546,401	565,799
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	4.35	2.35	2.35	2.75	2.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	7.01	5.01	5.01	5.41	5.41	5.41

Projections for the last
fiscal year's totals

The above budget example is from the Executive Department in the General Fund in FY 2018. There are three main sections to the summary: expenditures, revenues, and personnel. Expenditures list the totals for four categories of spending: personnel; materials, supplies, and services; capital outlay; and interfund transactions. Personnel services are the costs for salaries, benefits, etc. related to employees. Interfund transactions are the movement of money between funds. For example, the Executive Department will transfer money to the Fleet Fund for the maintenance and use of city vehicles. Capital outlay is money spent on long-term equipment or infrastructure, such as vehicles and computers. Materials, supplies, and services is the catch-all where all other expenses are placed. The revenue section lists all the sources of revenue. Lastly, the personnel summary lists how many full-time equivalents are paid from each fund.



Detailed Spreadsheet

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

Same four expense categories found
in the summary section

Sub 11- Executive Department 41310- Executive Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT	456,386	318,454	329,255	335,885	353,968	347,850
1111 Annual Leave Payout						
1112 Salaries - PT	18,711	15,017	13,395	17,846	10,094	20,592
1211 Overtime	1,743	472	499	2,000	526	2,000
1212 Wellness Benefit		100				
1242 Car Allowance	6,000	6,054	5,786	6,000	6,000	6,000
1300 Employee Benefits	32,652	17,367	18,019	17,725	19,396	18,467
1311 Bonus						
1511 FICA	4,587	3,950	3,950	1,106	3,728	1,277
1512 Medicare	6,848	5,084	5,204	5,129	5,526	5,342
1521 Retirement	56,951	47,092	49,456	52,802	52,104	55,012
1531 State Insurance Fund						
1541 Health Insurance	83,113	63,120	49,940	61,947	60,292	63,470
1545 Dental Insurance	6,427	4,813	3,752	4,268	4,812	4,508
1548 Vision Insurance	1,158	838	676	799	776	799
1551 Cafeteria Plan			585			
1561 Long Term Disability	1,275	990	805	1,725	1,280	1,797
Total:	675,850	483,349	481,322	507,233	518,502	527,115
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	2,526	4,510	3,778	2,500	200	200
2211 Public Notices						
2321 Travel & Training	7,009	3,621	4,956	7,700	7,700	7,700
2369 Meetings	569	344	59	500	500	500
2411 Office Expenses & Supplies		61				
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies			400		400	
5003 Special Projects	400					
Total:	10,504	8,536	9,193	10,700	8,800	8,400
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	38,537	26,399	24,871	19,099	19,099	30,285
Other Fund Transfer						
Total:	38,537	26,399	24,871	19,099	19,099	30,285

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

VISION, MISSION, & OBJECTIVES

VISION

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

MISSION

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

CITY OBJECTIVES

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

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

CITY PROFILE

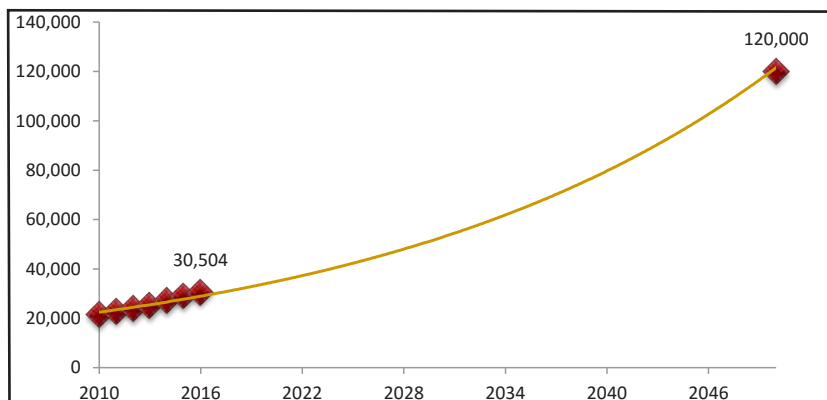
Eagle Mountain is a thriving, master-planned community of over 30,000 residents and approximately 8,256 households conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and 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 2016 Citizen Survey 44% of citizens have a 4-year degree. In surrounding communities there are, 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, Dominion, 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 \$69,018 and 83.5% of housing units are owner-occupied. The median value of an owner-occupied home is \$201,200. Median gross rent is \$1,410. Selected monthly owner costs with and without a mortgage are \$1,420 and \$468, 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 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).

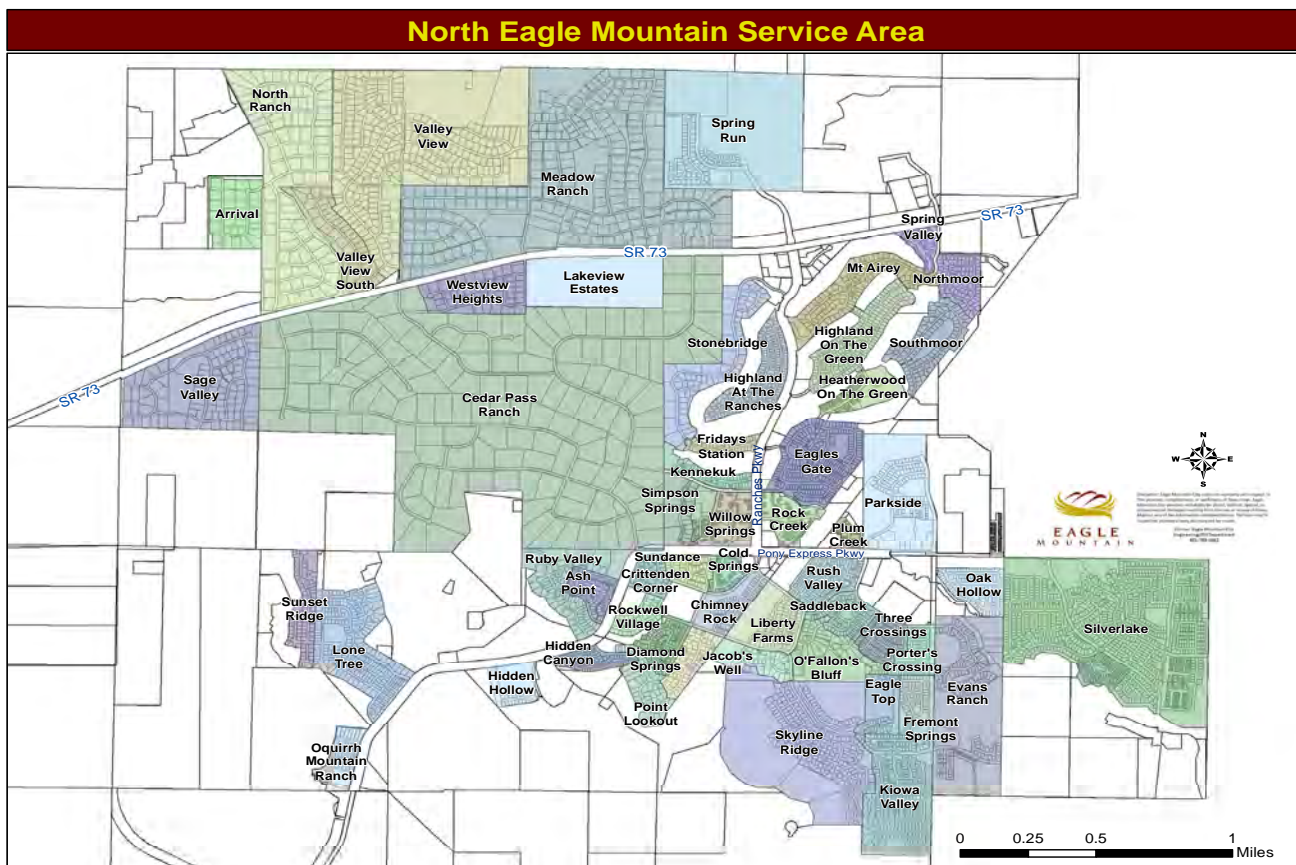
CITY PROFILE

MASTER-PLANNED COMMUNITIES

There are 19 master-planned communities within the City, divided into two main areas – the North and South Service areas and a new West Service area. The North Service Area (NSA), includes the following Communities: Arrival, Clearview Estates, Evans Ranch, Lower Hidden Valley, Meadow Ranch, Oak Hollow, Oquirrh Mountain Ranch, Porter's Crossing Town Center, Sage Valley, Scenic Mountain, Silverlake, Spring Run, The Ranches, Upper Hidden Valley, and Valley View. The South Service Area (SSA) contains the following communities: Brandon Park Estates, Eagle Mountain Properties (EMP)/Monte Vista Ranch, The SITLA Master Plan containing the Mid-Valley Pod (Overland development) and the Pony Express Pod. The New West Service Area (WSA) contains a single planned community: White Hills/Pole Canyon. Combined, these Master Development Plans contain 52,266 total residential lots/units, of which 8,402 have been permitted, leaving 43,864 remaining lots.

North Service Area (NSA)

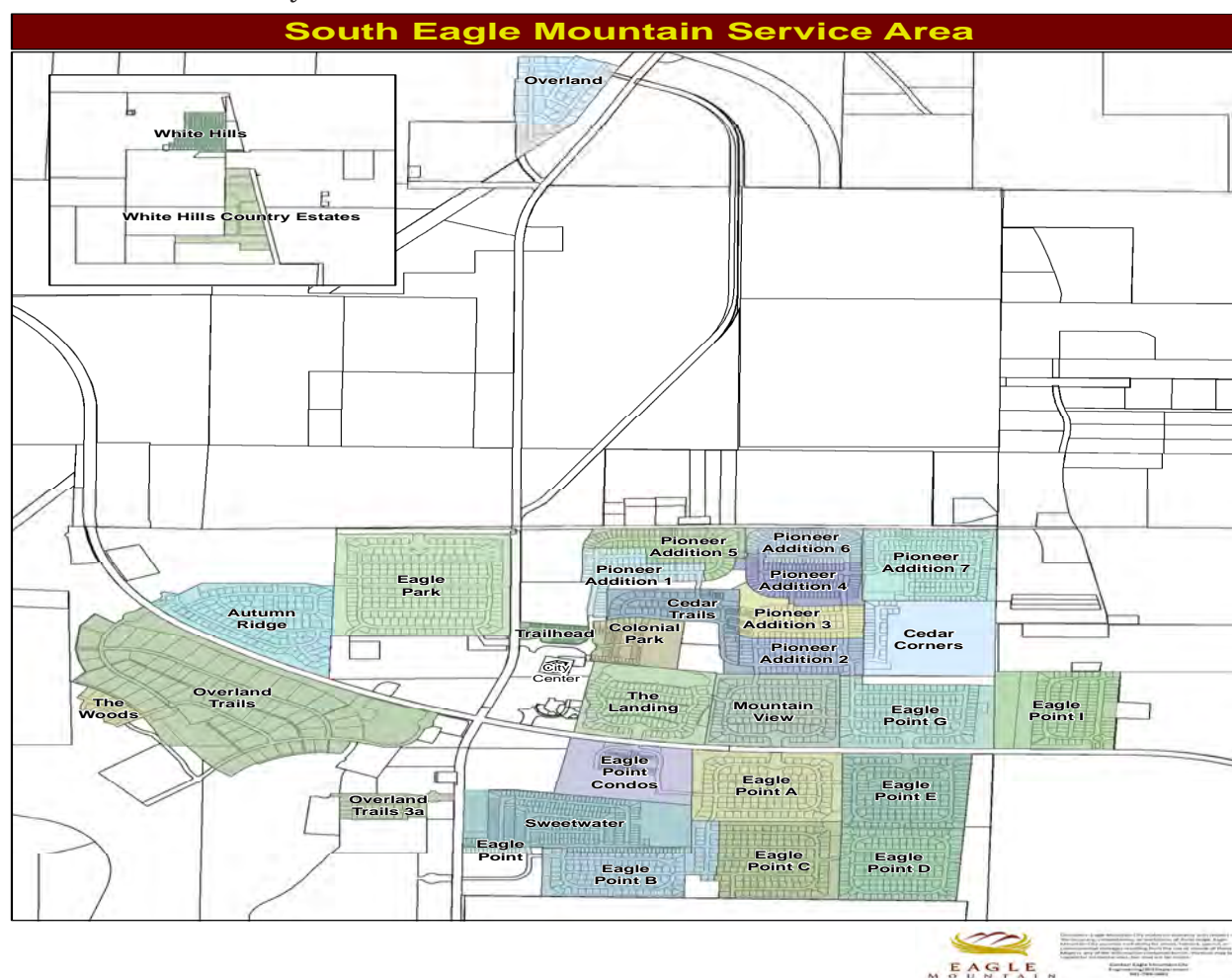
The five largest Residential Master Development Plans (MDPs) within the NSA include: Porter's Crossing Town Center (726 units), Lower Hidden Valley (1,256 units), Silverlake (2,361 units), Upper Hidden Valley (3,379 units), and The Ranches (4,920 units). The NSA is serviced by the Timpanogos Sewer Service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





South Service Area (SSA)

The City Center is comprised of about 7,610 acres. The MDPs in the SSA include: SITLA (Pony Express Pod) (453 units), Brandon Park Estates (542 units), SITLA (Mid-Valley) (3,564 units), and Eagle Mountain Properties (22,390 units). The School & Institutional Trust Lands Administration (SITLA) owns two large parcels of land commonly referred to as the Mid-Valley and Pony Express Pods, which have a combined cap of 4,017 units. The Overland development within the Mid-Valley pod is the first active development within the SITLA MDP. The Brandon Park Estates MDP has had no development. The SSA is serviced by the City's wastewater treatment facility.

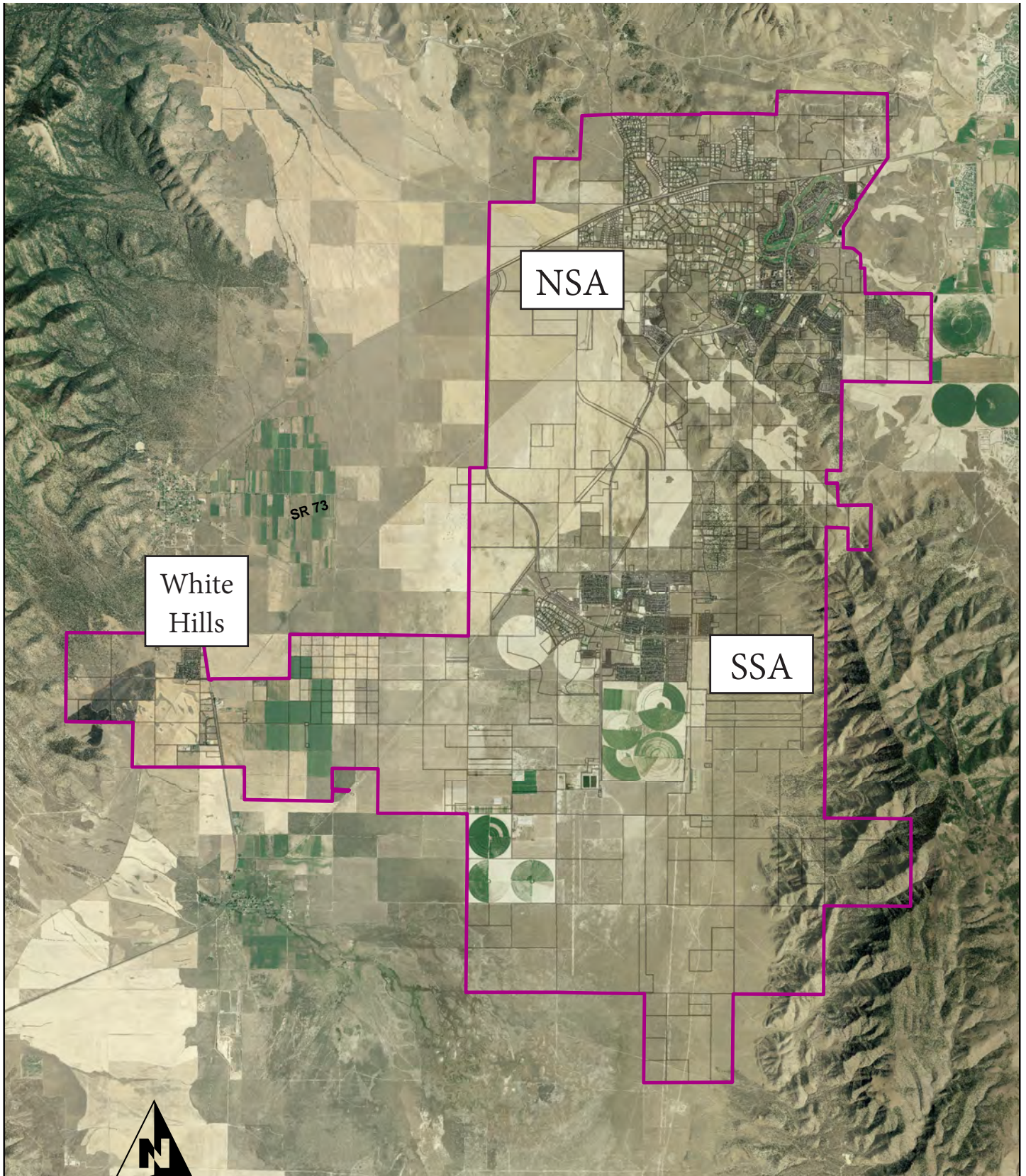


West Service Area

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



CITY OFFICERS



ADAM BRADLEY
Council Member



STEPHANIE GRICIUS
Council Member



TOM WESTMORELAND
Council Member



COLBY CURTIS
Council Member



BEN REAVES
Council Member

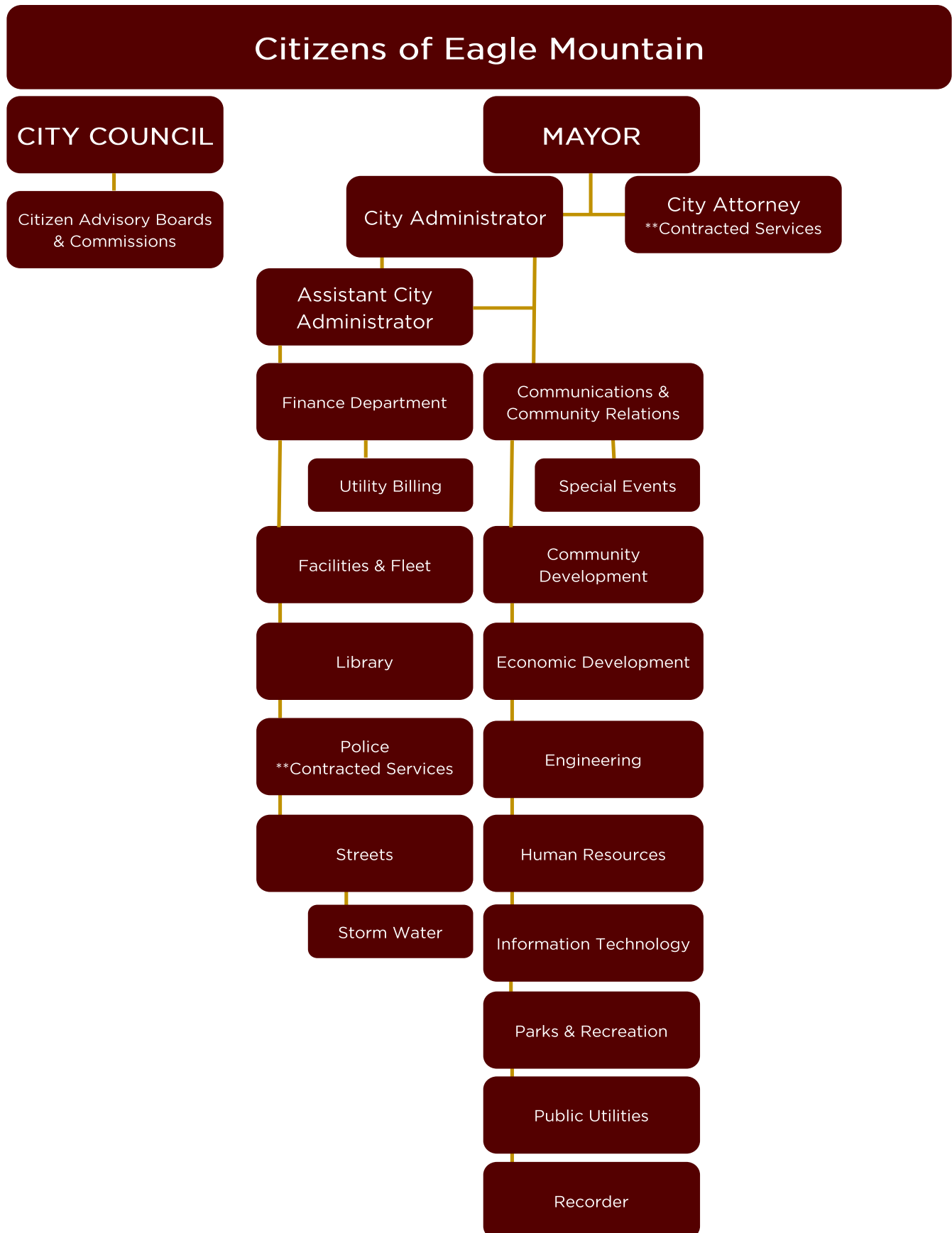


CHRISTOPHER PENGRA
Mayor



IFO PILI
City Administrator

ORGANIZATIONAL CHART







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BUDGET MESSAGE

July 20, 2017

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

RE: FY2017-18 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2018 (July 1, 2017 – June 30, 2018) 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 2017-18 budget; (2) actions the City will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.



ISSUES IN BUDGET DEVELOPMENT

As Eagle Mountain navigated the budget process for its twenty-second 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 CHALLENGES

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

Limiting the Use of City Financial Reserves

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

Providing for Economic Development

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

BUDGET MESSAGE

Planning for the Future

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

Maintaining Service Levels

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

GOALS IN BUDGET DEVELOPMENT

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

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

City Objectives

1. Promote 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 2018 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 2017-2018 that meets the standards of all legal requirements and accepted administrative practices. The total expenditure budget for FY 2017-2018 is \$36.23 million, with \$11.60 million for General Fund expenditures. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

Budget Achievements

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

Respectfully submitted,



Mayor Christopher Pengra

STRATEGIC PLANNING

Introduction

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

Strategic Plan Defined

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

Strategic Plan Creation

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

Strategic Areas

Eagle Mountain 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 3% yearly growth rate into our projections. We also relied on five-year trends to determine future revenues and expenditures.

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

The following are five-year revenue and expenditure projection charts and graphs for the City's major funds. We 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.

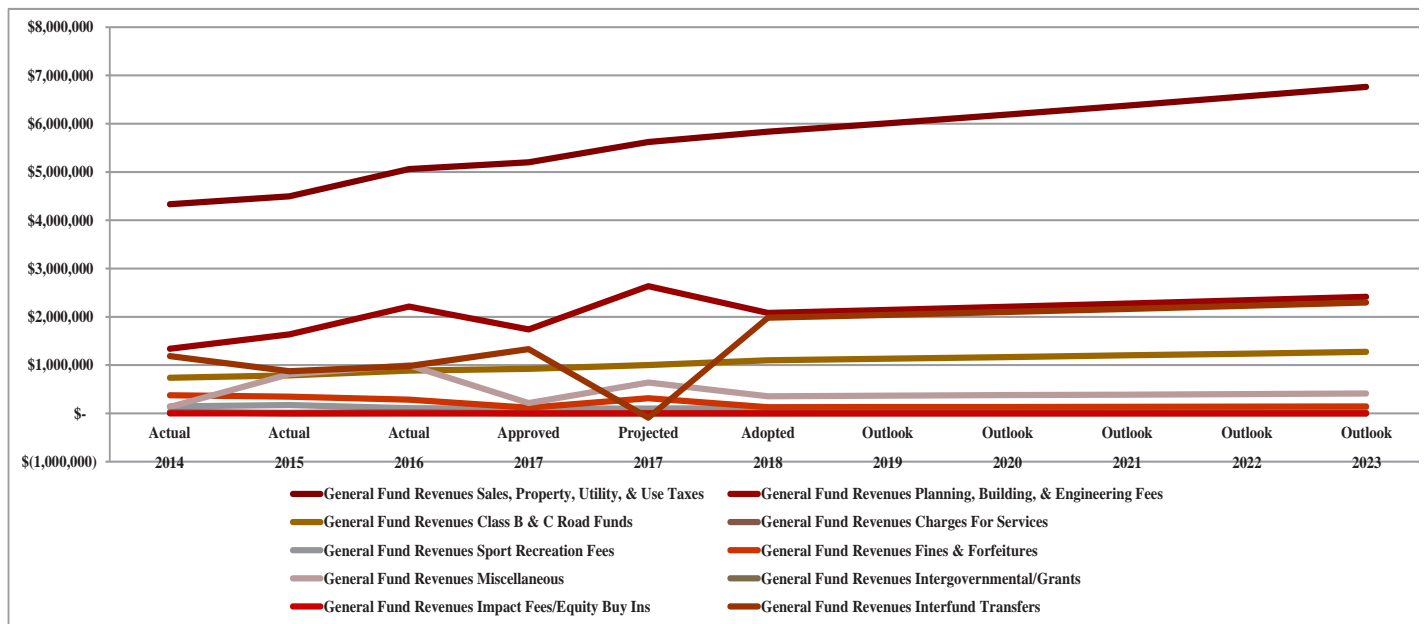
Though these projections are not concrete, they provide a broad illustration for the City's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it.



GENERAL FUND

General Fund Revenue Projection

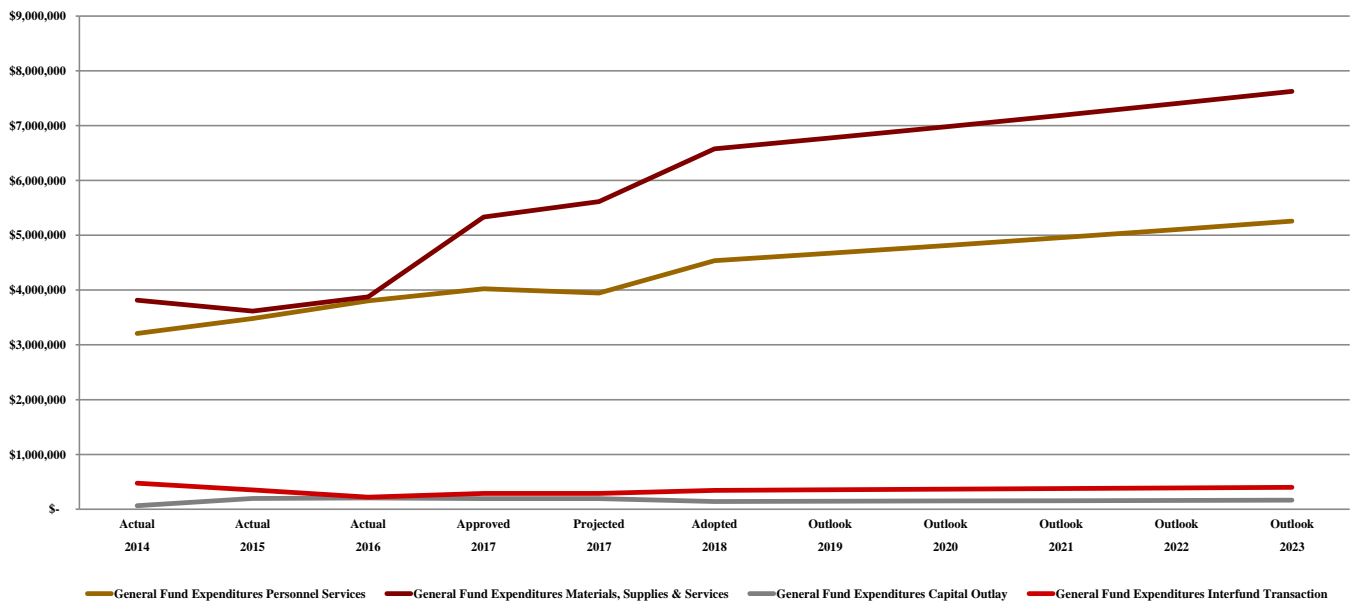
General Fund Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Sales, Property, Utility, & Use Taxes	\$ 4,332,113	\$ 4,497,214	\$ 5,060,489	\$ 5,200,000	\$ 5,622,000	\$ 5,835,000	\$ 6,010,050	\$ 6,190,352	\$ 6,376,062	\$ 6,567,344	\$ 6,764,364
Planning, Building, & Engineering Fees	\$ 1,338,811	\$ 1,636,778	\$ 2,214,940	\$ 1,740,800	\$ 2,635,000	\$ 2,082,550	\$ 2,145,027	\$ 2,209,377	\$ 2,275,659	\$ 2,343,928	\$ 2,414,246
Class B & C Road Funds	\$ 737,630	\$ 788,425	\$ 887,607	\$ 925,000	\$ 1,000,000	\$ 1,100,000	\$ 1,133,000	\$ 1,166,990	\$ 1,202,000	\$ 1,238,060	\$ 1,275,201
Charges For Services	\$ 27,438	\$ (1,256)	\$ 3,936	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sport Recreation Fees	\$ 142,924	\$ 172,929	\$ 108,414	\$ 100,200	\$ 100,200	\$ 110,600	\$ 113,918	\$ 117,336	\$ 120,856	\$ 124,481	\$ 128,216
Fines & Forfeitures	\$ 375,624	\$ 346,223	\$ 283,932	\$ 118,000	\$ 314,400	\$ 126,000	\$ 129,780	\$ 133,673	\$ 137,684	\$ 141,814	\$ 146,069
Miscellaneous	\$ 131,963	\$ 811,454	\$ 997,095	\$ 214,050	\$ 638,085	\$ 355,575	\$ 366,242	\$ 377,230	\$ 388,546	\$ 400,203	\$ 412,209
Intergovernmental/Grants	\$ 22,418	\$ 11,258	\$ 26,055	\$ -	\$ 6,700	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	\$ 11,593
Impact Fees/Equity Buy Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ 1,188,733	\$ 872,582	\$ 979,095	\$ 1,331,421	\$ (90,160)	\$ 1,981,429	\$ 2,040,871	\$ 2,102,098	\$ 2,165,161	\$ 2,230,115	\$ 2,297,019
Revenue Total:	\$ 8,297,655	\$ 9,135,606	\$ 10,561,563	\$ 9,634,471	\$ 10,226,225	\$ 11,601,154	\$ 11,949,188	\$ 12,307,664	\$ 12,676,894	\$ 13,057,201	\$ 13,448,917



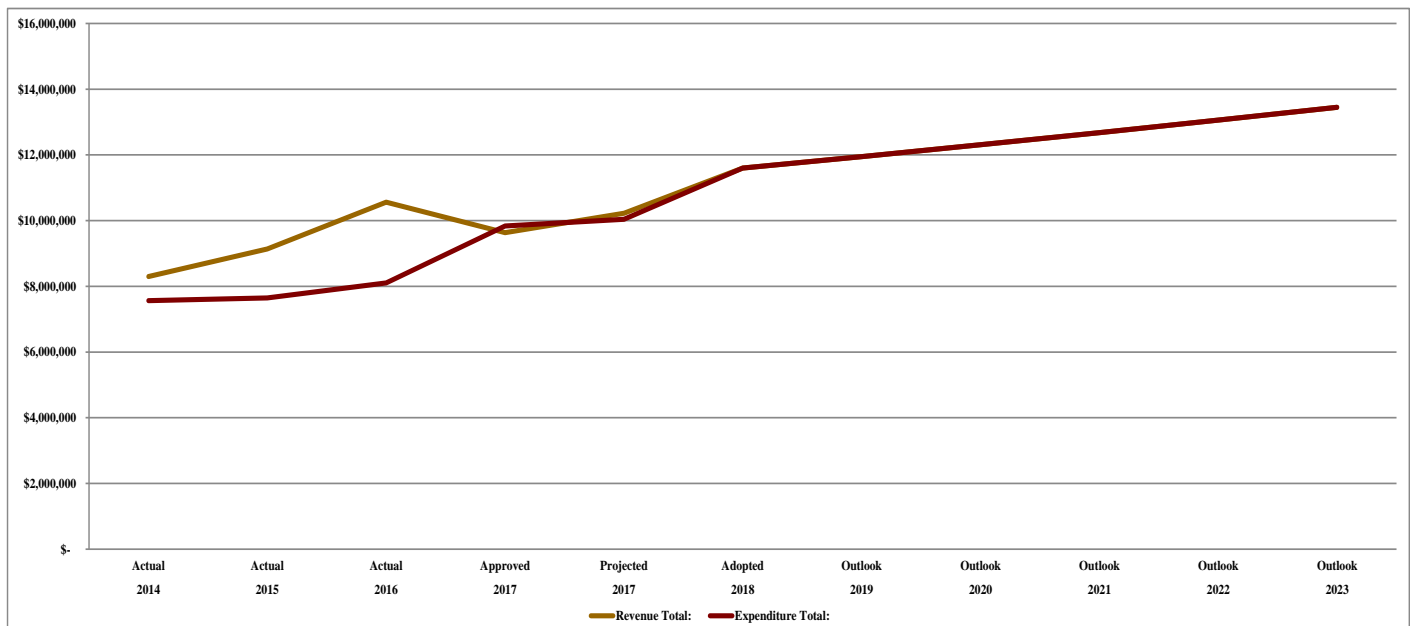
FIVE-YEAR CITY PLAN CONTINUED

General Fund Expenditure Projection

General Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Personnel Services	\$ 3,207,931	\$ 3,479,941	\$ 3,802,757	\$ 4,022,738	\$ 3,945,921	\$ 4,535,697	\$ 4,671,768	\$ 4,811,921	\$ 4,956,279	\$ 5,104,967	\$ 5,258,116
Materials, Supplies & Services	\$ 3,815,357	\$ 3,615,998	\$ 3,875,024	\$ 5,333,095	\$ 5,614,256	\$ 6,578,197	\$ 6,775,543	\$ 6,978,809	\$ 7,188,173	\$ 7,403,819	\$ 7,625,933
Capital Outlay	\$ 64,586	\$ 196,469	\$ 206,114	\$ 193,200	\$ 192,934	\$ 142,200	\$ 146,466	\$ 150,860	\$ 155,386	\$ 160,047	\$ 164,849
Interfund Transaction	\$ 475,699	\$ 353,779	\$ 220,455	\$ 288,668	\$ 288,668	\$ 345,060	\$ 355,412	\$ 366,074	\$ 377,056	\$ 388,368	\$ 400,019
Expenditure Total:	\$ 7,563,573	\$ 7,646,188	\$ 8,104,350	\$ 9,837,701	\$ 10,041,780	\$ 11,601,154	\$ 11,949,188	\$ 12,307,664	\$ 12,676,894	\$ 13,057,201	\$ 13,448,917



General Fund Revenue & Expenditure Comparison





ENTERPRISE FUND

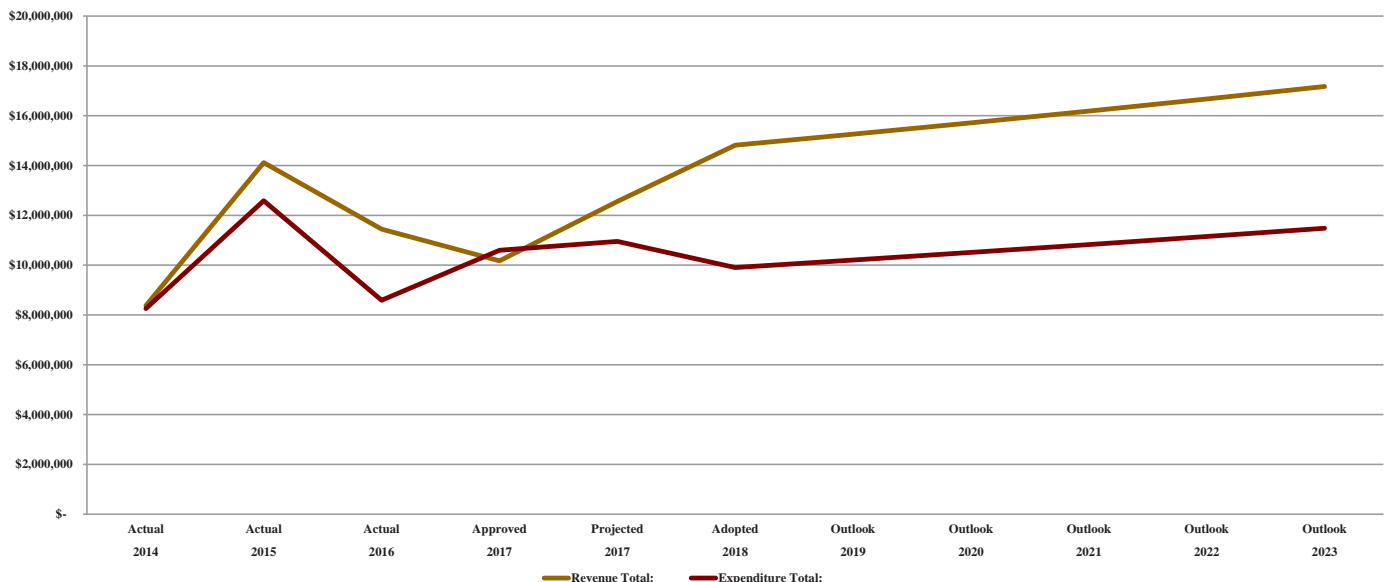
Enterprise Fund Revenue Projection

Enterprise Fund Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Charges for Services (less Gas/Electric)	\$ 6,496,267	\$ 6,994,521	\$ 7,030,201	\$ 7,572,000	\$ 8,758,008	\$ 9,859,594	\$ 10,155,382	\$ 10,460,043.27	\$ 10,773,844.57	\$ 11,097,059.91	\$ 11,429,971.71
Miscellaneous (less Gas/Electric)	\$ 1,312,355	\$ 4,223,970	2,067,280	\$ 300,000	\$ 1,500,000	\$ 1,400,000	\$ 1,442,000	\$ 1,485,260	\$ 1,529,818	\$ 1,575,712	\$ 1,622,984
Intergovernmental/Grants (less Gas/Electric)			\$ 54,000				\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers (less Gas/Electric)	\$ 569,006	\$ 2,896,808	2,292,550	\$ 2,300,000	\$ 2,300,000	\$ 3,553,611	\$ 3,660,219	\$ 3,770,026	\$ 3,883,127	\$ 3,999,620	\$ 4,119,609
Revenue Total:	\$ 8,377,628	\$ 14,115,299	\$ 11,444,031	\$ 10,172,000	\$ 12,558,008	\$ 14,813,205	\$ 15,257,601	\$ 15,715,329	\$ 16,186,789	\$ 16,672,393	\$ 17,172,565

Enterprise Fund Expenditure Projection

Enterprise Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Personnel Services (less Gas/Electric)	\$ 940,192	\$ 896,192	\$ 872,810	\$ 842,412	\$ 820,202	\$ 969,004	\$ 998,074	\$ 1,028,016	\$ 1,058,856	\$ 1,090,622	\$ 1,123,341
Materials, Supplies & Services (less Gas/Electric)	\$ 4,211,753	\$ 4,497,118	\$ 5,784,562	\$ 3,374,425	\$ 3,299,799	\$ 3,757,075	\$ 3,869,787	\$ 3,985,881	\$ 4,105,457	\$ 4,228,621	\$ 4,355,480
Capital Outlay (less Gas/Electric)	\$ 1,190,295	\$ 281,738	\$ 29,699	\$ 3,649,000	\$ 4,099,000	\$ 2,290,000	\$ 2,358,700	\$ 2,429,461	\$ 2,502,345	\$ 2,577,415	\$ 2,654,738
Debt Service (less Gas/Electric)	\$ 886,111	\$ 5,903,367	\$ 822,822	\$ 1,365,550	\$ 1,369,046	\$ 1,392,048	\$ 1,433,809	\$ 1,476,824	\$ 1,521,128	\$ 1,566,762	\$ 1,613,765
Interfund Transaction (less Gas/Electric)	\$ 1,027,423	\$ 1,007,150	\$ 1,077,113	\$ 1,364,880	\$ 1,364,879	\$ 1,497,938	\$ 1,542,876	\$ 1,589,162	\$ 1,636,837	\$ 1,685,942	\$ 1,736,520
Expenditure Total:	\$ 8,255,773	\$ 12,585,565	\$ 8,587,006	\$ 10,596,267	\$ 10,952,926	\$ 9,906,064	\$ 10,203,246	\$ 10,509,344	\$ 10,824,624	\$ 11,149,363	\$ 11,483,844

Enterprise Fund Revenue & Expenditure Comparison



FIVE-YEAR CITY PLAN CONTINUED

INTERNAL SERVICE FUND

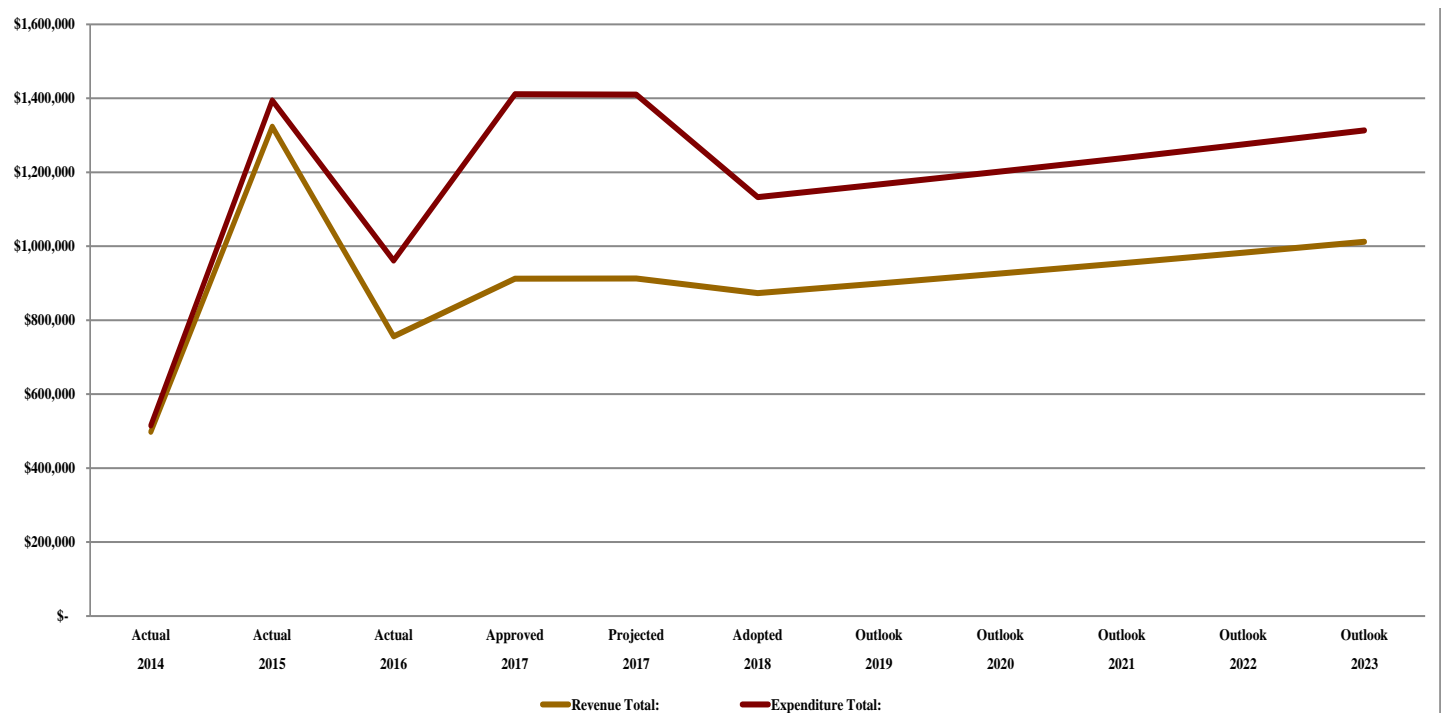
Internal Service Fund Revenue Projection

Internal Service Fund Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Sales, Property, Utility, & Use Taxes	\$ -	\$ 13,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 19,510	\$ 51,615	\$ 22,146	\$ 40,000	\$ 40,570	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	\$ 16,883	\$ 17,389
Interfund Transfers	\$ 478,602	\$ 1,257,799	\$ 734,027	\$ 872,231	\$ 872,230	\$ 858,093	\$ 883,836	\$ 910,351	\$ 937,661	\$ 965,791	\$ 994,765
Revenue Total:	\$ 498,112	\$ 1,323,395	\$ 756,173	\$ 912,231	\$ 912,800	\$ 873,093	\$ 899,286	\$ 926,264	\$ 954,052	\$ 982,674	\$ 1,012,154

Internal Service Fund Expenditure Projection

Internal Service Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Personnel Services	\$ -	\$ 266,136	\$ 146,172	\$ 222,606	\$ 253,756	\$ 289,828	\$ 298,523	\$ 307,479	\$ 316,703	\$ 326,204	\$ 335,990
Materials, Supplies & Services	\$ 503,763	\$ 333,746	\$ 551,295	\$ 334,075	\$ 288,571	\$ 263,025	\$ 270,916	\$ 279,043	\$ 287,415	\$ 296,037	\$ 304,918
Capital Outlay	\$ 1,845	\$ 336,367	\$ -	\$ 525,239	\$ 525,239	\$ 246,000	\$ 253,380	\$ 260,981	\$ 268,811	\$ 276,875	\$ 285,181
Debt Service	\$ 9,661	\$ 8,483	\$ 5,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transactions	\$ -	\$ 449,520	\$ 258,053	\$ 329,181	\$ 342,283	\$ 334,133	\$ 344,157	\$ 354,482	\$ 365,116	\$ 376,070	\$ 387,352
Expenditure Total:	\$ 515,269	\$ 1,394,252	\$ 961,076	\$ 1,411,101	\$ 1,409,849	\$ 1,132,986	\$ 1,166,976	\$ 1,201,985	\$ 1,238,045	\$ 1,275,186	\$ 1,313,442

Internal Service Fund Revenue & Expenditure Comparison





SPECIAL REVENUE FUND

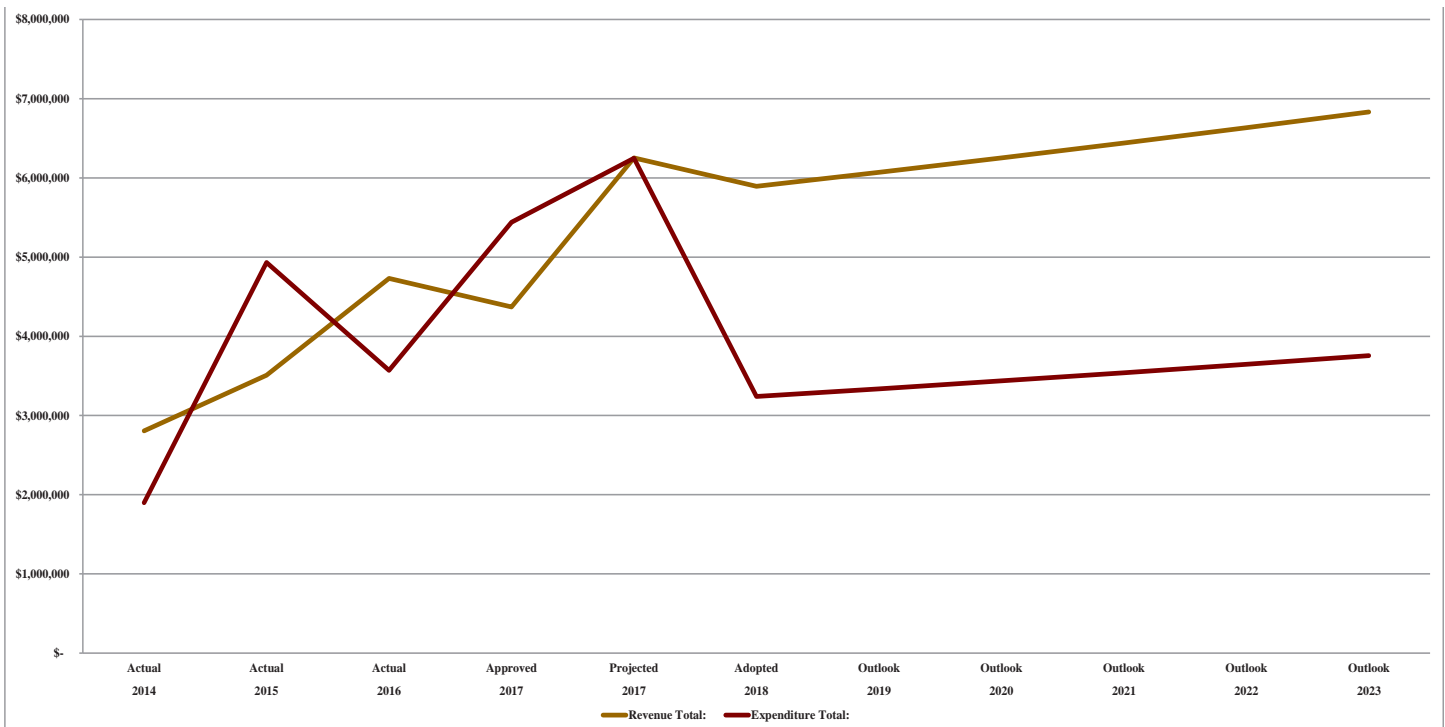
Special Revenue Fund Revenue Projection

Special Revenue Fund Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Charges for Services	\$ 294,507	\$ 358,920	\$ 378,934	\$ 383,000	\$ 405,116	\$ 524,000	\$ 539,720	\$ 555,912	\$ 572,589	\$ 589,767	\$ 607,460
Miscellaneous	\$ 27,453	\$ 1,488	\$ 3,880	\$ 1,005	\$ 2,250	\$ 2,119	\$ 2,182	\$ 2,248	\$ 2,315	\$ 2,384	\$ 2,456
Intergovernmental/Grants	\$ 2,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees/Equity Buy Ins	\$ 2,271,058	\$ 3,087,224	\$ 4,240,338	\$ 3,905,500	\$ 5,762,980	\$ 5,157,500	\$ 5,312,225	\$ 5,471,592	\$ 5,635,740	\$ 5,804,812	\$ 5,978,956
Interfund Transfers	\$ 210,838	\$ 60,713	\$ 103,500	\$ 82,000	\$ 82,000	\$ 210,000	\$ 216,300	\$ 222,789	\$ 229,473	\$ 236,357	\$ 243,448
Revenue Total:	\$ 2,805,856	\$ 3,508,345	\$ 4,731,652	\$ 4,371,505	\$ 6,252,346	\$ 5,893,619	\$ 6,070,427	\$ 6,252,540	\$ 6,440,116	\$ 6,633,320	\$ 6,832,319

Special Revenue Fund Expenditure Projection

Special Revenue Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Personnel Services	\$ 215,291	\$ 250,447	\$ 286,743	\$ 322,705	\$ 349,845	\$ 273,365	\$ 281,566	\$ 290,013	\$ 298,714	\$ 307,675	\$ 316,905
Materials, Supplies & Services	\$ 162,974	\$ 153,609	\$ 153,725	\$ 203,867	\$ 191,957	\$ 162,575	\$ 167,452	\$ 172,476	\$ 177,650	\$ 182,980	\$ 188,465
Interfund Transaction	\$ 924,378	\$ 3,858,411	\$ 2,284,531	\$ 3,784,875	\$ 4,274,804	\$ 1,505,627	\$ 1,550,795	\$ 1,597,319	\$ 1,645,239	\$ 1,694,596	\$ 1,745,434
Capital Outlay	\$ -	\$ 6,789	\$ -	\$ 75,000	\$ 75,000	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255	\$ 11,593
Reimbursement Agreements	\$ 596,070	\$ 663,420	\$ 844,071	\$ 1,054,000	\$ 1,356,600	\$ 1,288,000	\$ 1,326,640	\$ 1,366,439	\$ 1,407,432	\$ 1,449,655	\$ 1,493,145
Expenditure Total:	\$ 1,898,713	\$ 4,932,676	\$ 3,569,070	\$ 5,440,447	\$ 6,248,206	\$ 3,239,567	\$ 3,336,754	\$ 3,436,856	\$ 3,539,962	\$ 3,646,161	\$ 3,755,544

Special Revenue Fund Revenue & Expenditure Comparison



FIVE-YEAR CITY PLAN CONTINUED

DEBT SERVICE FUND

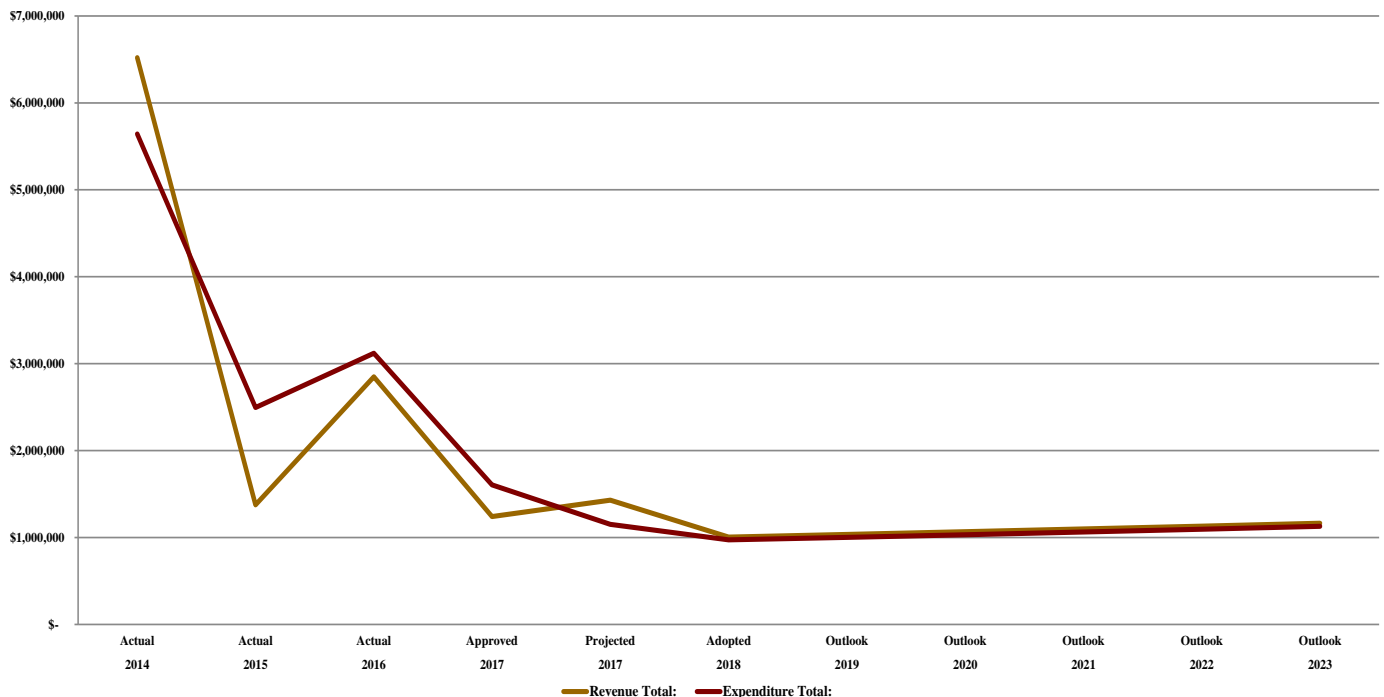
Debt Service Fund Revenue Projection

Debt Service Fund Revenues	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Miscellaneous	\$ 2,214,533	\$ 9,009	\$ 5,817	\$ 1,515	\$ 6,519	\$ 6,020	\$ 6,201	\$ 6,387	\$ 6,578	\$ 6,776	\$ 6,979
Impact Fees/Equity Buy Ins	\$ 766,698	\$ 732,501	\$ 920,377	\$ 664,485	\$ 1,129,000	\$ 719,000	\$ 740,570	\$ 762,787	\$ 785,671	\$ 809,241	\$ 833,518
Interfund Transfers	\$ 149,885	\$ 151,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments	\$ 3,389,593	\$ 481,903	\$ 1,922,459	\$ 575,417	\$ 295,000	\$ 280,000	\$ 288,400	\$ 297,052	\$ 305,964	\$ 315,142	\$ 324,597
Revenue Total:	\$ 6,520,708	\$ 1,375,048	\$ 2,848,653	\$ 1,241,417	\$ 1,430,519	\$ 1,005,020	\$ 1,035,171	\$ 1,066,226	\$ 1,098,212	\$ 1,131,159	\$ 1,165,094

Debt Service Fund Expenditure Projection

Debt Service Fund Expenditures	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted	2019 Outlook	2020 Outlook	2021 Outlook	2022 Outlook	2023 Outlook
Materials, Supplies & Services	\$ 16,388	\$ 216	\$ 3,737	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,750	\$ 26,522.50	\$ 27,318	\$ 28,138	\$ 28,982
Interfund Transaction	\$ 30,000	\$ 30,000	\$ 363,208	\$ 184,424	\$ 184,424	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782	\$ 33,765	\$ 34,778
Debt Service	\$ 5,596,363	\$ 2,465,212	\$ 2,753,881	\$ 1,396,253	\$ 941,257	\$ 918,206	\$ 945,752	\$ 974,125	\$ 1,003,348	\$ 1,033,449	\$ 1,064,452
Expenditure Total:	\$ 5,642,751	\$ 2,495,428	\$ 3,120,826	\$ 1,605,677	\$ 1,150,681	\$ 973,206	\$ 1,002,402	\$ 1,032,474	\$ 1,063,448	\$ 1,095,352	\$ 1,128,212

Debt Service Fund Revenue & Expenditure Comparison





CAPITAL IMPROVEMENTS

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

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

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 2018 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

ECONOMIC FACTORS

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

Taxes

In this fiscal year, Eagle Mountain projects to see growth in sales tax revenues and slight increases in property tax revenues. This is due primarily from the continually improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Additionally, the City welcomed several new businesses (e.g. Alpine Credit Union, Premier Family Medical, etc.). The Eagle Mountain's property tax rate decreased from 0.1081% to 1011%. However, due to an 10% 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 2017 the City issued 782 residential building permits, approximately 205 more than last year. 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

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, and will continue to explore refinancing to save money on lower rates.



Health Insurance Costs

As the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. In FY 2018, health insurance cost increases of approximately 2.5% 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 2018, the City is focused on making significant street, park, and trail 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 uses of third party entitites 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.

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 for the last three years and will be applying for this award again this year.

Fund Structure Changes

In this FY 2018 budget changes minimal. The Economic Development Fund was reinstituted to the General Fund.

FY 2017 MAJOR FACTORS CONTINUED

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 close to \$10 million in fund balances from these utilities that the City Council has directed staff to spend on City improvements. These projects, including Cory Wride Park, have already begun and will continue until the funds are exhausted. 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. Street maintenance had an increase from \$831,500 in FY 2017 to \$1,667,000 for FY 2018. 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 approximately \$450,000 due to the dissolution of the Ranches HOA.

MAJOR BUDGET CHANGES

As with all previous fiscal years, as the City approached FY 2018, 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 2017, by major fund type.

TOTAL BUDGET

- Increase of \$8.9 million from FY 2017 Projected

General Fund

- Increase of \$1.6 million from FY 2017 Projected
- Of this \$1.6 million increase, increases happened within the categories of personnel services; materials, supplies, and services; and interfund transactions.

Enterprise Fund

- Increase of \$6.1 million from FY 2017 Projected
- Overall increase is due to increases for gas, sewer, and solid waste.
- Decreases in electric and water utilities.

Special Revenue Fund

- Increase of \$250 thousand from FY 2017 Projected

Internal Service Fund

- Decrease of \$213 thousand from FY 2017 Projected
- Overall decrease due to a Fleet Fund capital outlay decrease of \$38 thousand as well as decreases in materials, services, and supplies.

Capital Improvements Fund

- Increase of \$1.8 million from FY 2017 Projected

Debt Service Fund

- Decrease of \$670 thousand from FY 2017 Projected





III. FINANCIAL STRUCTURE, POLICY, & PROCESS

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FUND DESCRIPTIONS

FUND DESCRIPTION OVERVIEW

Eagle Mountain City utilizes six fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. 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- 32% 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



2. Enterprise Fund (Major fund- 37% 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- 9% 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.

4. Capital Projects Fund (Non-Major fund- 17% 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.

Fund Descriptions

5. Debt Service Fund (Non-Major fund- 2% of expenditures)

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to residents. The criteria for determining whether an activity is accounted for in the Debt Service Fund is whether the fund makes payments 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- 2% 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"> • Administrative Charges from Enterprise Fund • Charge for Services • Fines & Forfeits • Grants • Inter-governmental Revenues • Licenses & Permits • Miscellaneous Revenue • Property Tax • Sales Tax • Utility Franchise Fee 	General Fund	<ul style="list-style-type: none"> • Administration • Attorney • Building • Economic Development • Engineering • Finance • Legislative • Library • Non-Departmental • Parks • Planning • Police • Recorders • Recreation • Senior Council • Special Events • Streets & Roads • Youth Council 	<ul style="list-style-type: none"> Capital General Operations Inter-fund Contributions
<ul style="list-style-type: none"> • Sale of Assets • Impact Fees • Charges for Services • Transfer from General Fund 	Special Revenue Fund	<ul style="list-style-type: none"> • Economic Development • Cemetery • Storm Drain • Electric Impact Fee • Parks & Trail Impact Fee • Public Safety Impact Fee • Storm Water Impact Fee • Transportation Impact Fee • Wastewater Impact Fee • Water Impact Fee 	<ul style="list-style-type: none"> Inter-fund Contributions to Debt Service & Capital Facilities Cemetery & Storm Drain Maintenance Economic Development
<ul style="list-style-type: none"> • Equity Buy In • Interest Earnings • Special Assessments • Transfers from General Fund • Transfers from Utility Fund 	Debt Service Fund	<ul style="list-style-type: none"> • 2000-1 SID • 2005 A (98-1 SID) • Gas & Electric Bond • Road Bond • Water & Sewer Bond 	<ul style="list-style-type: none"> Bond Principal Interest Payments
<ul style="list-style-type: none"> • Transfers from General Fund • Transfers from Special Revenues Fund 	Capital Improvements Fund	<ul style="list-style-type: none"> • Parks • Roads • Sewer • Water 	<ul style="list-style-type: none"> Construction of Capital Facilities
<ul style="list-style-type: none"> • Connection Fees • In-House Construction • Interest Earnings • Utility Billing (User Fees) 	Enterprise/Utility Fund	<ul style="list-style-type: none"> • Sewer • Solid Waste • Water 	<ul style="list-style-type: none"> Provision of Utility Services
<ul style="list-style-type: none"> • Transfers from Enterprise/Utility and General Funds 	Internal Service Fund	<ul style="list-style-type: none"> • General Vehicle Fleet • GIS • Utility Billing 	<ul style="list-style-type: none"> Vehicle Acquisition & Maintenance GIS Maintenance Utility Billing Costs

FUND STRUCTURE BY ACTIVITY

Department / Activity	Fund Family	Primary Revenue Source
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

The following are the dates and actions the Council took for the adoption of the FY 2017-2018 budget:

- On April 4, 2017, the City Council held a work session to review the proposed budget for distribution to the public.
- On May 2, 2017, the City Council adopted the tentative budget and set a public hearing for May 16, 2017 to receive public input on the adoption of the final budget.
- On June 20, 2017, a second public hearing was held prior to the adoption of the final budget.

ADOPTION

Following review, the proposed final budget was made publicly available and a final public hearing was held on June 20, 2017. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2017-2018 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 2018 fiscal year begins on July 1, 2017 and ends one year later on June 30, 2018. Therefore, this budget is referred to as the Fiscal Year 2018 (i.e. July 2017 – June 2018) Budget. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

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

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

1

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

2

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

3

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

4

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

5

The final budget is adopted and presented to citizens.

UTAH STATE CODE

The following information summarizes the State Code requirements the City must adhere to 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.

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

FINANCIAL POLICIES

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.



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IV. FINANCIAL OVERVIEW

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PERSONNEL SUMMARIES

FY 2018 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.

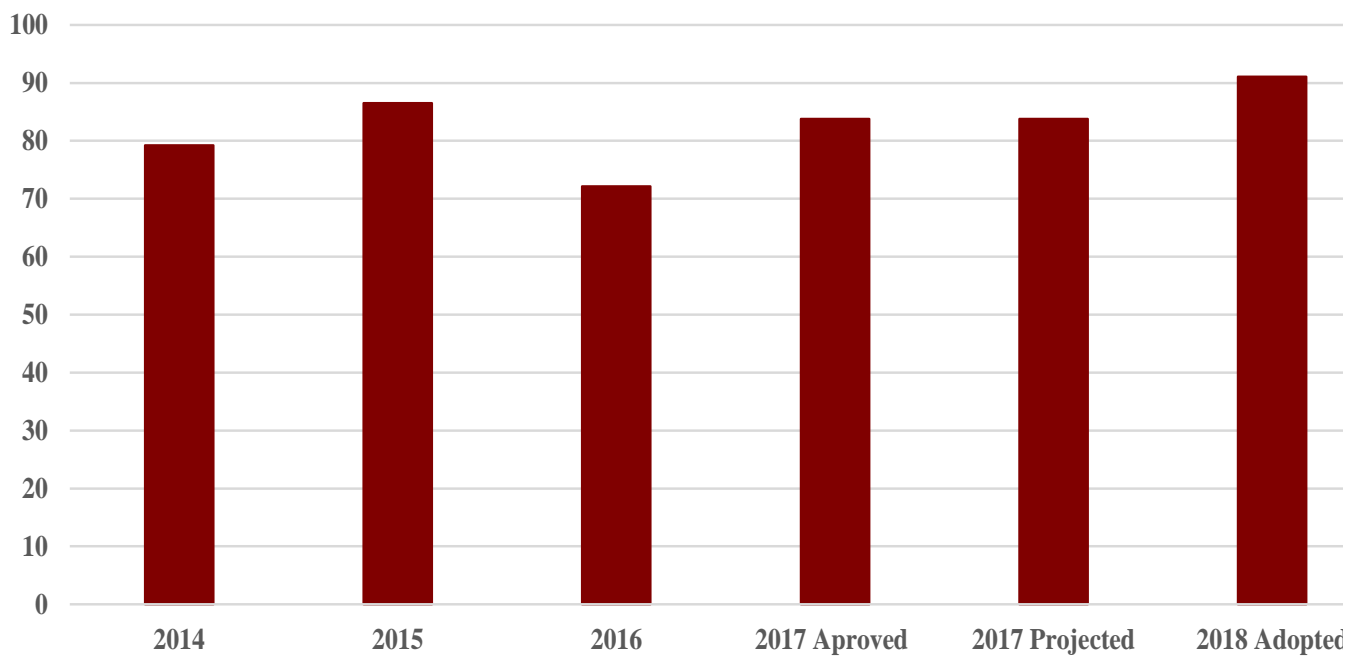
PERSONNEL TRENDS

The City added approximately 7.3 FTEs overall. The General Fund experienced FTE decreases in two departments and increases in eight departments, with an overall increase over last year. The Enterprise Fund had an overall increase of 2.1 FTEs over last year. The Special Revenue Fund had a decrease of 0.8 FTEs, while the Internal Services Fund remained the same. Specific changes will be detailed on the following page.

PERSONNEL SUMMARY

The City of Eagle Mountain has 33 departments with the majority falling within the General Fund (21). In addition, the General Fund is where the majority of the FTEs (69.65) 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 2018 FTEs and employees by department and fund.

FY 2014-FY 2018 Total Number of FTE





STAFFING CHANGES FOR FY 2018

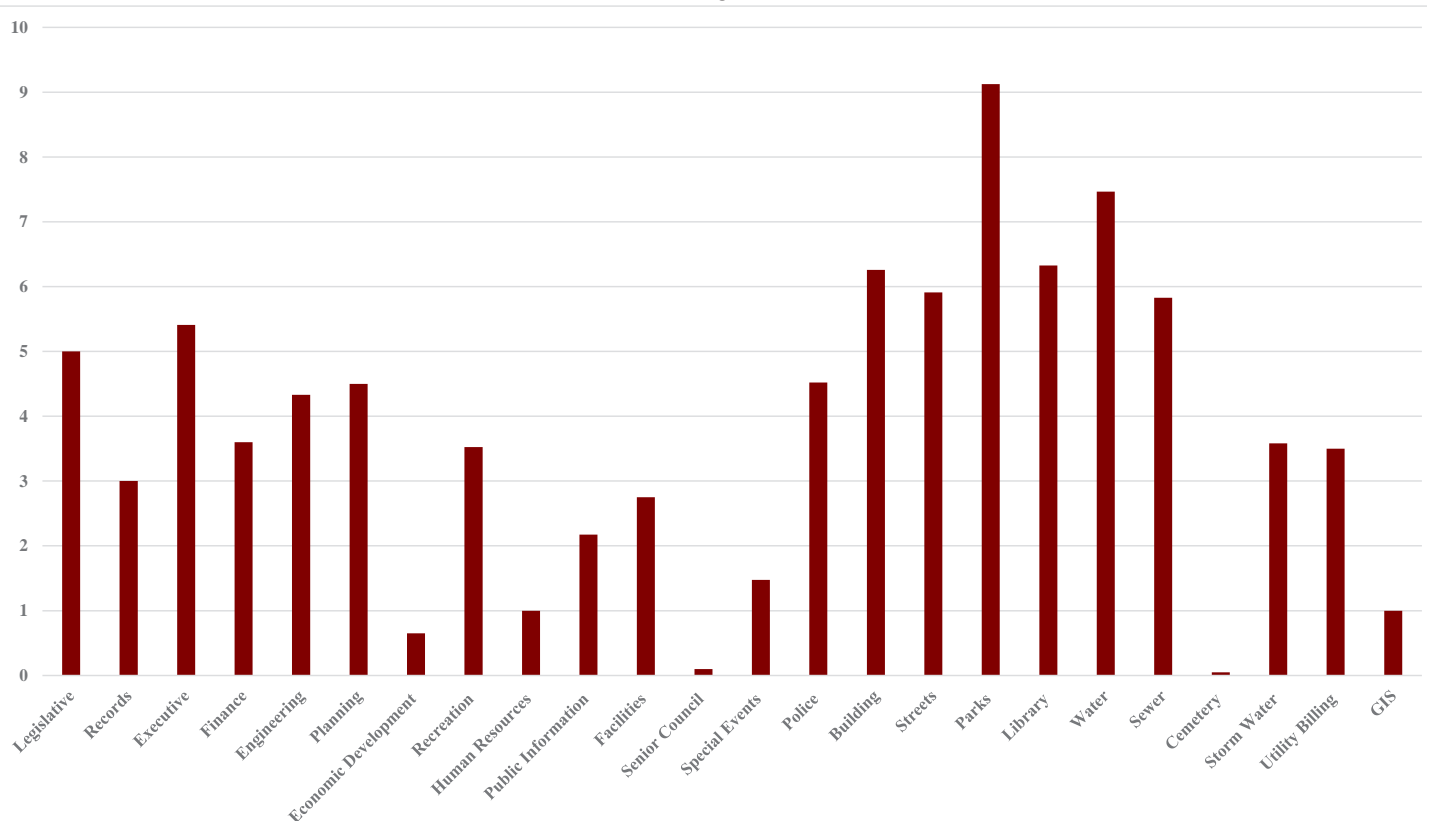
Department FTE Decreases:

- Public Information (0.22)
- Streets (0.10)
- Cemetery (0.10)
- Storm Water (0.05)
- Incubator (0.65)

Department FTE Increases:

- Engineering (0.03)
- Planning (0.50)
- Economic Development (0.65)
- Recreation (0.24)
- Facilities (0.65)
- Building (1.01)
- Parks (3.07)
- Library (0.18)
- Water (1.54)
- Sewer (0.53)

FY 2018 FTE by Department



The graph above illustrates Full Time Equivalencies and personnel by department and fund for FY 2018.

REVENUE OVERVIEW

INTRODUCTION

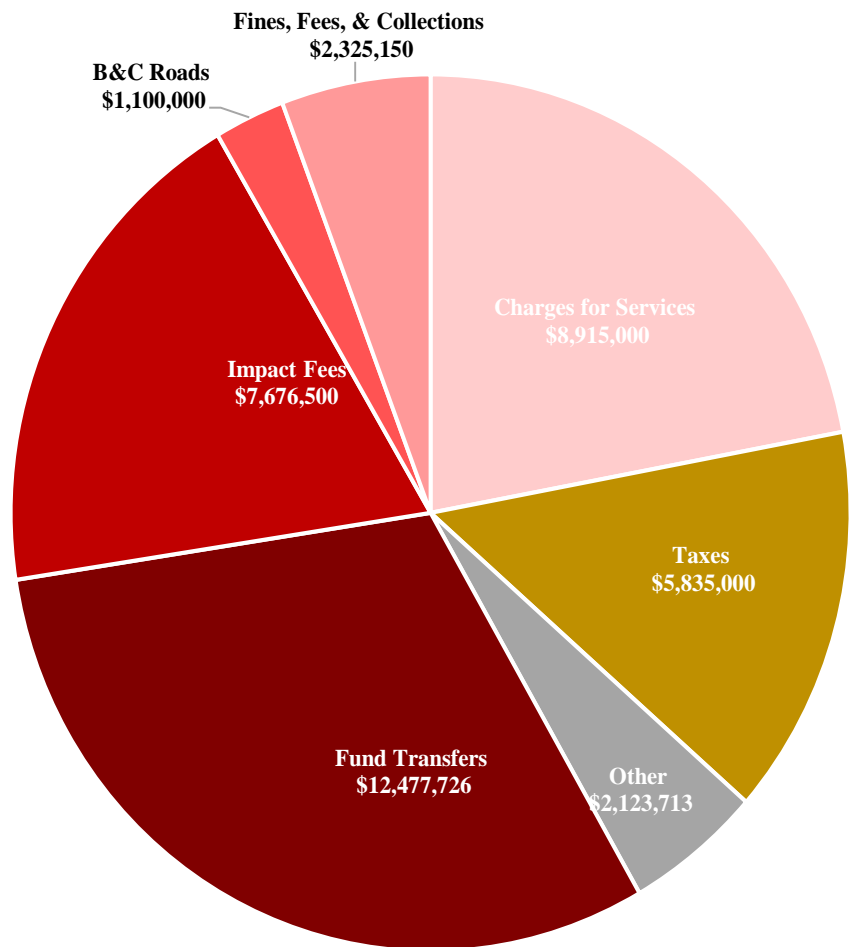
The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2018 amounts to \$40.45 million, an increase of 11.57% over the \$36.25 million projection for FY 2017. The increase occurred primarily because of increases in the General Fund, and the Enterprise fund.

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 FY 2018

\$40.45 Million





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, interest earned, and sales
- Fund Transfers- Consists of funds transferred to the General Fund and Special Revenue Fund from other funds
- Impact fees- These are fees paid by developers used to fund infrastructure growth or repair, and buy-ins
- B&C Roads- Money from UDOT used to build and repair roads
- Fines, Fees, & Collections- Consists of recreation, planning, building, and engineering fees along with various fines

REVENUE PROJECTION METHODOLOGY

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

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

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

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

REVENUE OVERVIEW

FUND REVENUE SUMMARIES

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 second largest fund in the budget, accounting for 32% of total revenues. General Fund revenues will increase in FY 2018 by 13.45% from \$10.22 million projected for FY 2017 to \$11.60 million in FY 2018. This 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 largest fund in the budget, comprising 37% of total revenues. Enterprise Fund revenues will increase in FY 2018 by 17.69% from \$12.58 million projected for FY 2017 to \$14.81 million in FY 2018. This increase is because of the use of the gas fund balance reserve.

Special Revenue Fund

The Special Revenue Fund is a Major fund in the budget, accounting for 9% of total revenues. The Special Revenue Fund used to include Economic Development Incubator but they have been moved to the General Fund. This year and last year, the City has included the Cemetery, Impact Fees, and Storm Drain in the Special Revenue Fund as well. This Fund is proposed to decrease 5.74% from \$6.25 million projected for FY 2017 to \$5.89 million in FY 2018. This decrease can be attributed primarily to decreases in impact fees and equity buy-ins.

Capital Improvements Fund

The Capital Improvements Fund occupies 17% of the total budget. Capital revenues are expected to increase 28.24% from \$4.88 million projected for FY 2017 to \$6.26 million for FY 2018. This is due to use of the utility sale proceeds and developer contributions.

Debt Service Fund

The Debt Service Fund is a Non-Major fund, comprising only 2% of total revenues. This Fund is proposed to decrease 27.83% from \$1.39 million projected for FY 2017 to \$1.01 million in FY 2018. This decrease can be attributed primarily to expected decreases in assessments.

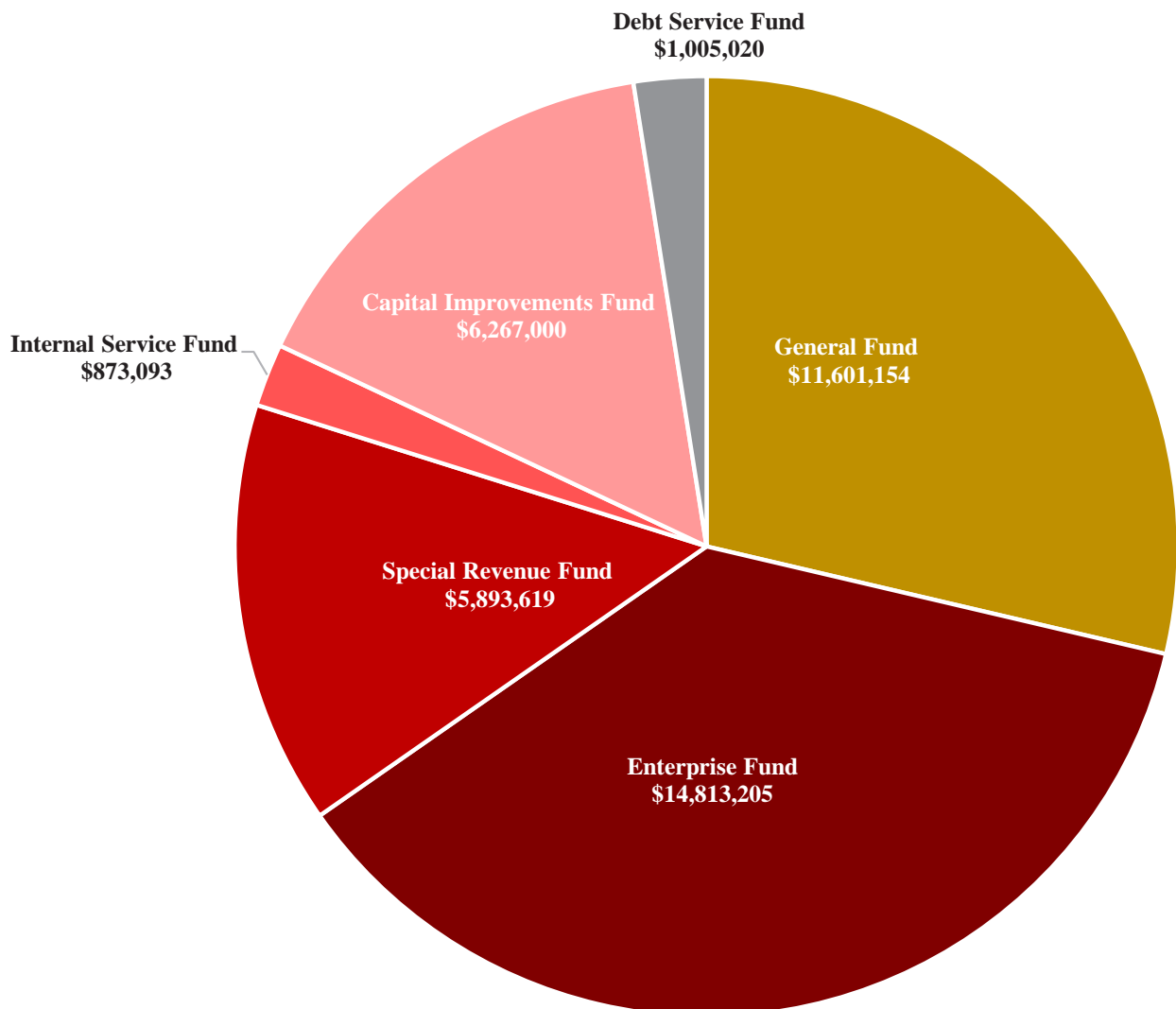


Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 2% of total revenues. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to decrease 4.35% from \$912 thousand projected for FY 2017 to \$873 thousand in FY 2018. This decrease is due to less miscellaneous expenditures and less 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.

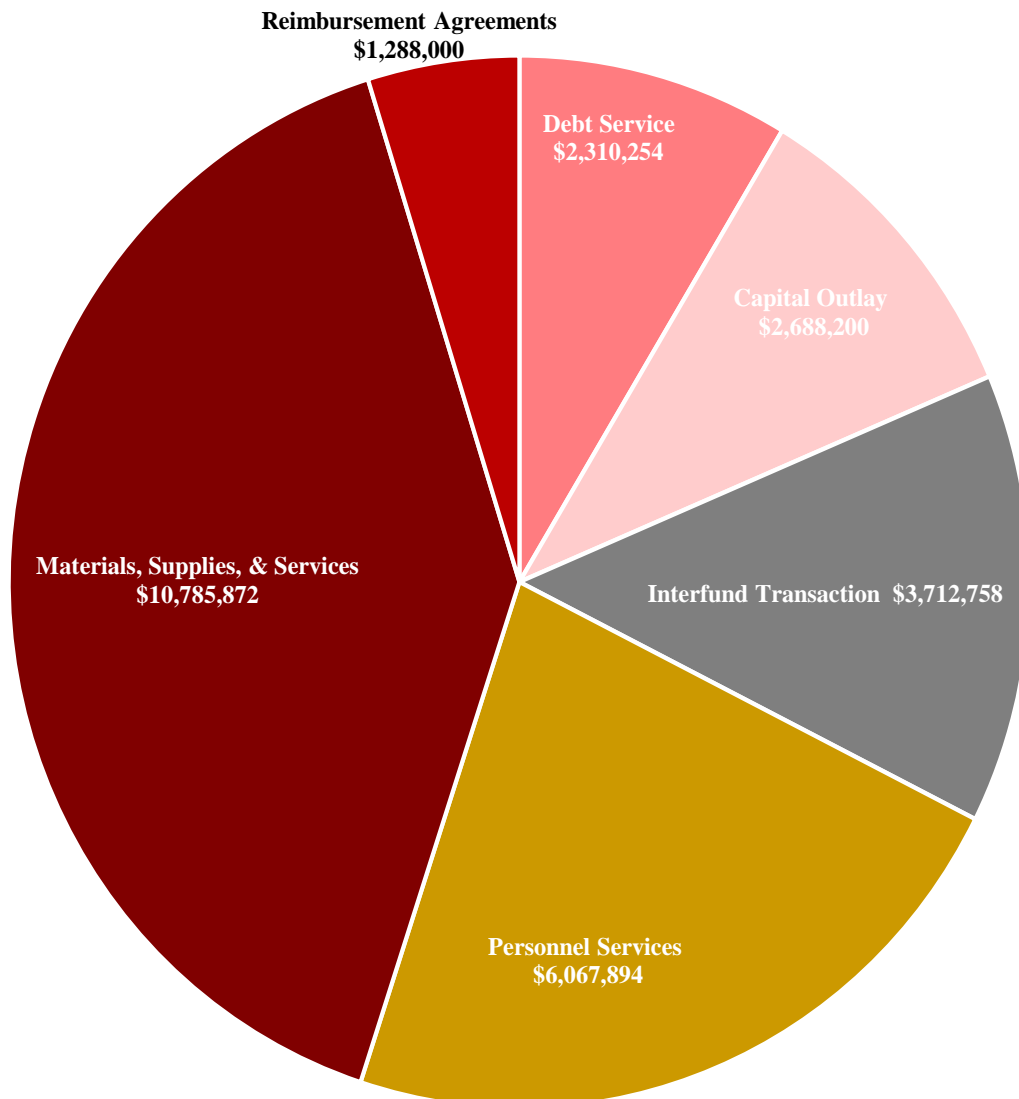


EXPENDITURE OVERVIEW

INTRODUCTION

The total operating expenditures for Eagle Mountain's combined funds for Fiscal Year 2018 amounts to \$36.05 million, an increase of 5.34% from the 2017 projection of \$34.23 million. The increase occurred due to mostly because the 2018 budget shows more use of fund balance in the general fund, gas fund, as well as an approved transfer between solid waste and storm drain that accounts for the overall increase from 2017 to 2018.

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.

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 second largest fund in the budget accounting for 32% of total expenditures. General Fund expenditures will increase in FY 2018 by 15.53% from \$10.04 million projected for FY 2017 to \$11.60 million in FY 2018. This increase is primarily due to increased costs for personnel services and materials, supplies, and services.

Enterprise Fund

The Enterprise Fund is the largest fund in the budget accounting for 37% of total City expenditures. Enterprise expenditures are expected to increase by 6.26% from \$12.66 million projected for FY 2017 to \$13.45 million in FY 2018. This increase is due to increased costs for sewer, gas, and solid waste funds

EXPENDITURE OVERVIEW

Special Revenue Fund

The Special Revenue Fund is a Non-Major fund in the overall budget comprising 9% of total City expenditures. The Special Revenue fund includes the Cemetery Fund, Storm Water, and Impact Fees as it has in previous years. The Economic Development Incubator Fund has been renamed Economic Development and moved to the General Fund. This Fund is proposed to decrease 33.75%, from \$4.85 million projected for FY 2017 to \$3.21 million in FY 2018. This decrease is primarily due to a large decrease in impact fees.

Capital Improvements Fund

The Capital Improvements Fund occupies 17% of the total expenditures. Capital expenditures are expected to increase 40.75% from \$4.45 million projected for FY 2017 to \$6.26 million for FY 2018.

Debt Service Fund

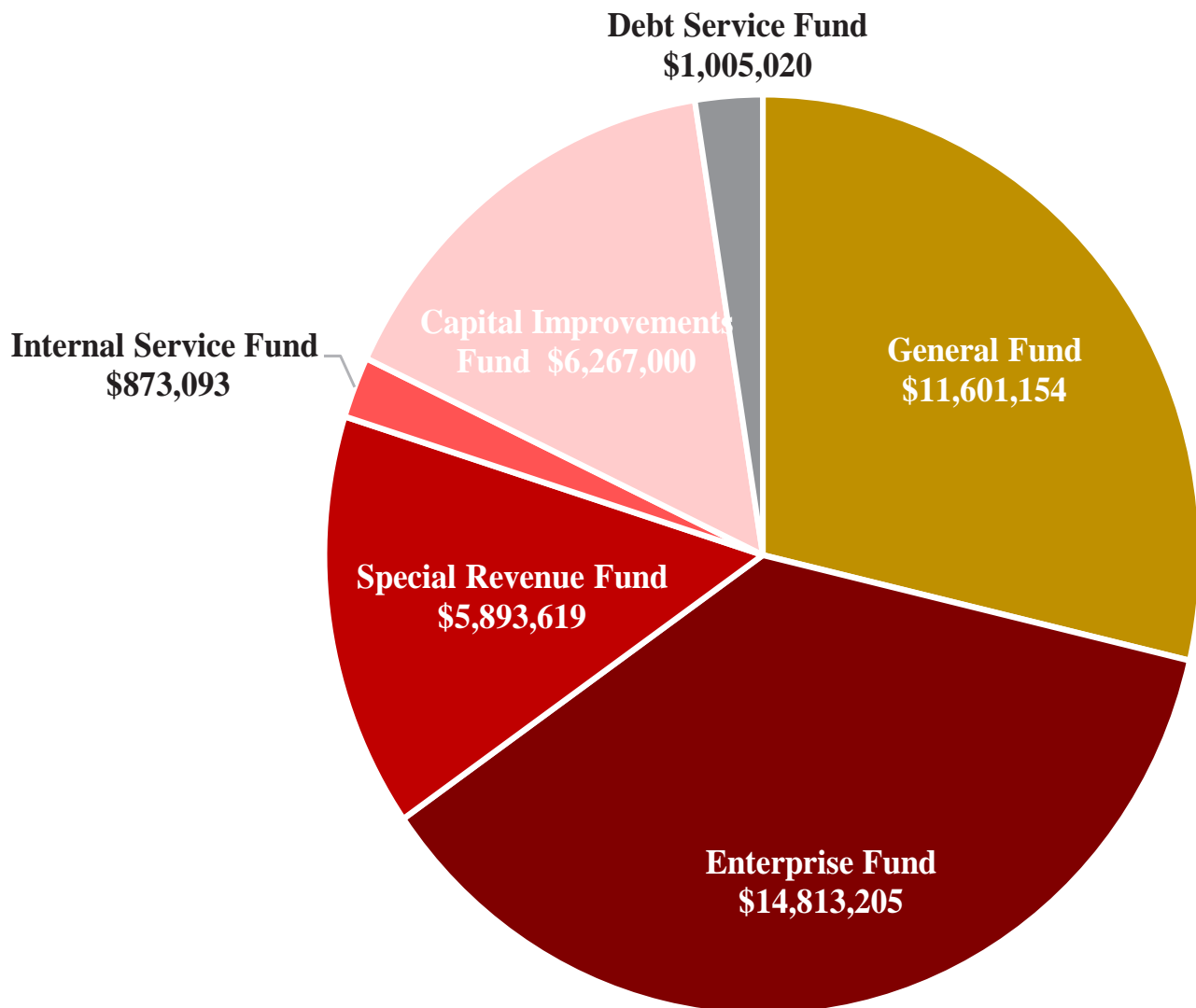
The Debt Service fund is a Non-Major fund, comprising 2% of total City expenditures. This Fund is proposed to decrease 37.58%, from \$1.15 million projected for FY 2017 to \$7.18 thousand in FY 2018. The balance of this decrease is due to a decrease in equity buy-in and a decrease in interfund transactions.

Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 2% of total spending. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to decrease 25.17% from \$1.06 million projected for FY 2017 to \$7.98 thousand for FY 2018. This increase is primarily due to a decrease in the fleet fund.



PORTION OF TOTAL EXPENDITURES BY FUND



CONSOLIDATED FINANCIALS

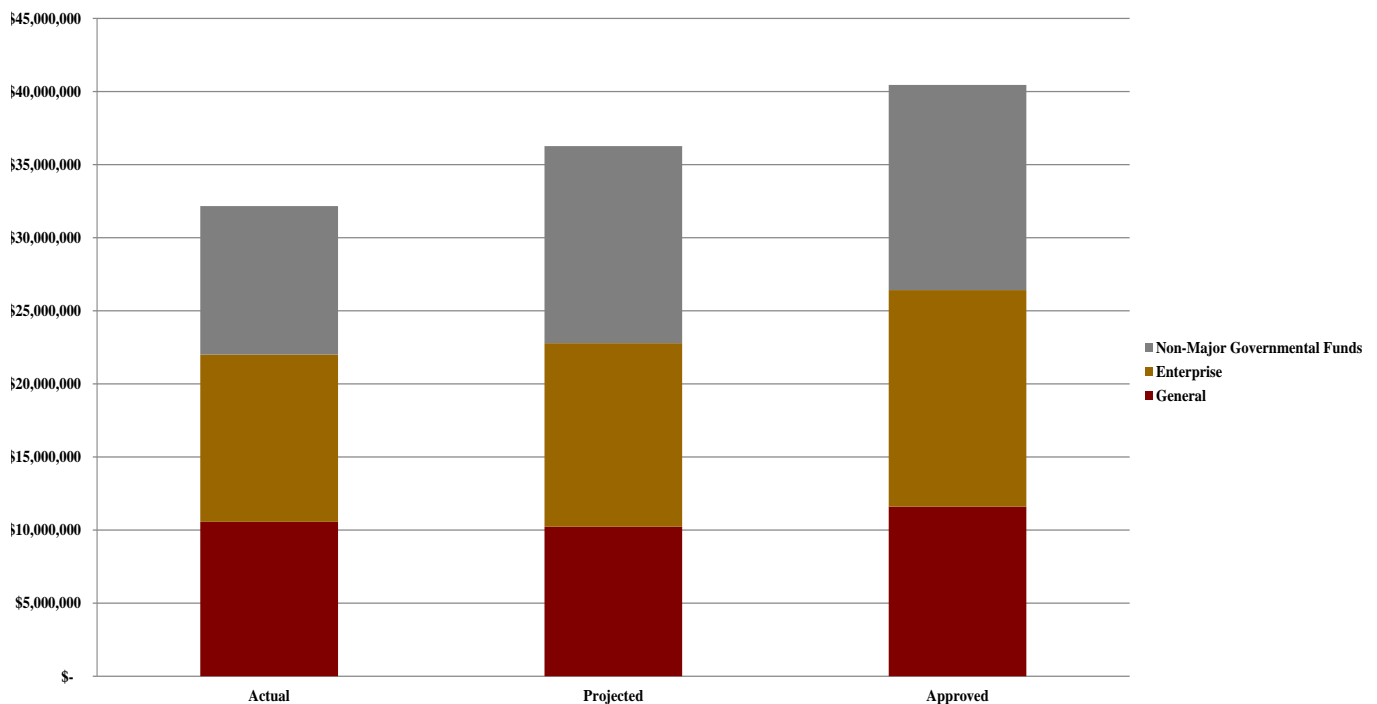
THREE-YEAR CONSOLIDATED FINANCIALS & FUND FINANCIAL SCHEDULE

For all funds in FY 2018, we anticipate \$40,453,090 in revenue, an increase of 12% from the projection for FY 2017 of \$36,266,817. The table below summarizes total revenue from FY 2016 to FY 2018. The graph illustrates FY 2016 to FY 2018 revenues, with non-major Governmental Funds in the aggregate.

FY 2016-2018 Revenue Summary by Fund

Fund	2016 Actual	2017 Projected	2018 Approved	2017-2018 Increase/Decrease
General	\$ 10,561,563	\$ 10,226,225	\$ 11,601,154	\$ 1,374,929
Enterprise	\$ 11,444,031	\$ 12,558,008	\$ 14,813,205	\$ 2,255,197
Special Revenue	\$ 4,731,652	\$ 6,252,346	\$ 5,893,619	\$ (358,728)
Debt Service	\$ 2,848,653	\$ 1,430,519	\$ 1,005,020	\$ (425,499)
Capital Projects	\$ 1,818,823	\$ 4,886,919	\$ 6,267,000	\$ 1,380,081
Internal Service	\$ 756,173	\$ 912,800	\$ 873,093	\$ (39,707)
Total:	\$ 32,160,895	\$ 36,266,817	\$ 40,453,090	\$ 4,186,273

FY 2016-2018 Revenue Summary by Fund Category



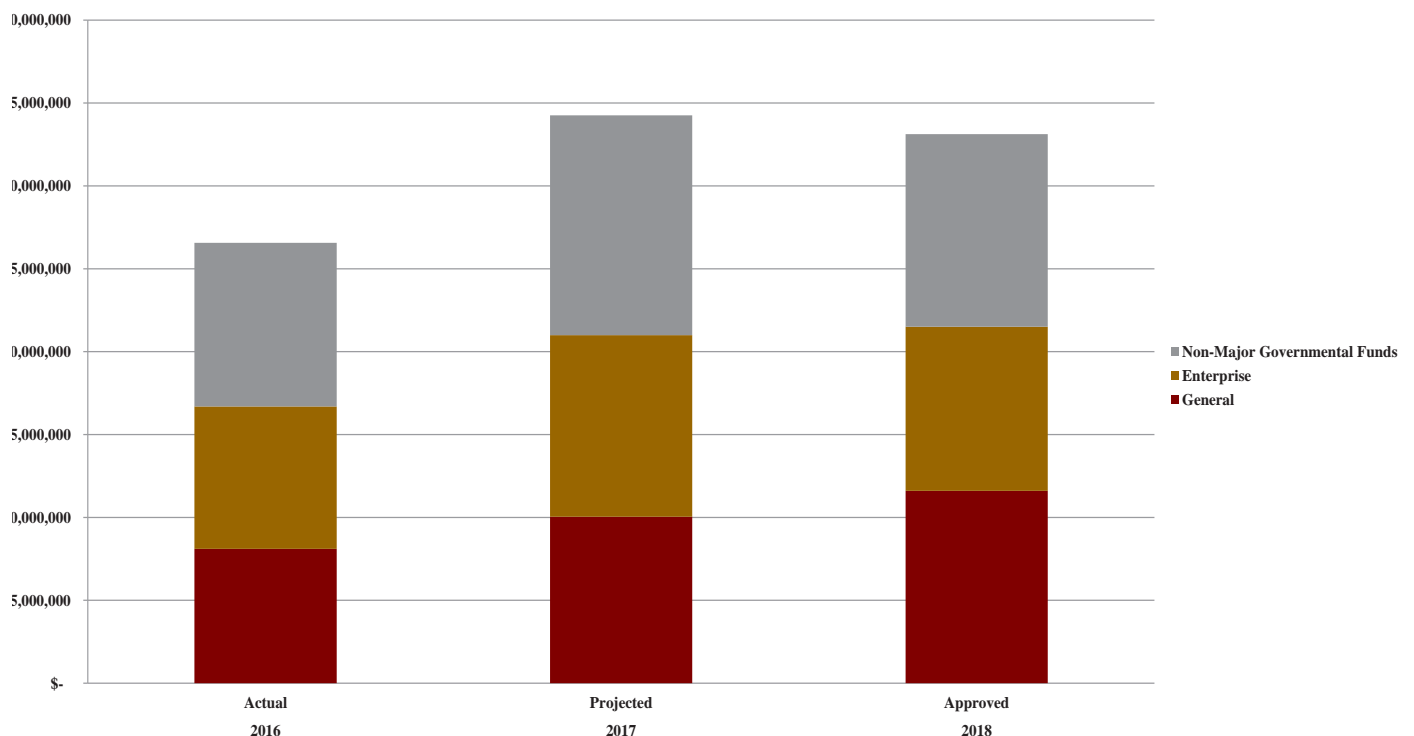


Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Services, and Special Revenue), the City's total adopted budget for FY 2018 is \$33,119,977, a decrease of 3% from the projection for FY 2017 of \$34,256,159. The table below summarizes total expenditures from FY 2017 to FY 2018. The graph illustrates FY 2016 to FY 2018 expenditures, with the Non-Major Governmental Funds in the aggregate.

FY 2016-2018 Expenditure Summary by Fund

	2016 Actual	2017 Projected	2018 Approved	2017-2018 Increase/Decrease
General	\$ 8,104,350	\$ 10,041,780	\$ 11,601,154	\$ 1,559,374
Enterprise	\$ 8,587,006	\$ 10,952,926	\$ 9,906,064	\$ (1,046,862)
Special Revenue	\$ 3,569,070	\$ 6,248,206	\$ 3,239,567	\$ (3,008,639)
Debt Service	\$ 3,120,826	\$ 1,150,681	\$ 973,206	\$ (177,475)
Capital Projects	\$ 2,223,823	\$ 4,452,718	\$ 6,267,000	\$ 1,814,282
Internal Service	\$ 961,076	\$ 1,409,849	\$ 1,132,986	\$ (276,863)
Total:	\$ 26,566,150	\$ 34,256,159	\$ 33,119,977	\$ (1,136,182)

FY 2016-2018 Expenditure Summary by Fund Category



CONSOLIDATED FINANCIALS

FY 2018 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2018 revenue and expenditures for individual funds. The Non-Major Governmental Funds are all grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2017-2018 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
FY 2017 Revenue							
Sales, Property, Utility, & Use Taxes	5,835,000	-	-	-	-	-	5,835,000
Planning, Building, & Engineering Fees	2,082,550	-	-	-	-	-	2,082,550
Class B & C Road Funds	1,100,000	-	-	-	-	-	1,100,000
Charges For Services	-	9,859,594	524,000	-	-	-	10,383,594
Sport Recreation Fees	110,600	-	-	-	-	-	110,600
Fines & Forfeitures	126,000	-	-	-	-	15,000	141,000
Miscellaneous	355,575	1,400,000	2,119	6,020	2,127,000	-	3,890,714
Intergovernmental/Grants	10,000	-	-	-	-	-	10,000
Impact Fees/Equity Buy Ins	-	-	5,157,500	719,000	-	858,093	6,734,593
Interfund Transfers	1,981,429	3,553,611	210,000	-	4,140,000	-	9,885,040
Assessments	-	-	-	280,000	-	-	280,000
Total	11,601,154	14,813,205	5,893,619	1,005,020	6,267,000	873,093	40,453,090
FY2017 Expenditures							
Personnel Services	4,535,697	969,004	273,365	-	-	289,828	6,067,894
Materials, Supplies & Services	6,578,197	3,757,075	162,575	25,000	-	263,025	10,785,872
Interfund Transaction	345,060	1,497,938	1,505,627	30,000	-	334,133	3,712,758
Capital Outlay	142,200	2,290,000	10,000	-	6,267,000	246,000	8,955,200
Debt Service	-	1,392,048	-	918,206	-	-	2,310,254
Reimbursement Agreements	-	-	1,288,000	-	-	-	1,288,000
Total	11,601,154	9,906,064	3,239,567	973,206	6,267,000	1,132,986	33,119,977
Balance Summary							
Excess (Deficiency of Revenue over Expenditures)	-	1,353,530	2,490,814	31,814	(327,000)	188,237	3,737,396
Fund Balance (Deficit) - Beginning	2,909,872	16,639,269	4,915,763	1,131,306	434,234	395,050	26,149,629
Fund Balance (Deficit) - Ending	2,060,897	13,997,705	7,494,003	1,163,120	107,234	469,290	24,942,144



FY 2016 - 2018 CONSOLIDATED FINANCIAL SCHEDULE

The following table provides a detailed summary of FY 2016 - FY 2018 revenue and expenditures for all funds.

Categories	2016 Actual	2017 Projected	2018 Approved
FY 2017 Revenue			
Sales, Property, Utility, & Use Taxes	5,060,489	5,622,000	5,835,000
Planning, Building, & Engineering Fees	2,214,940	2,635,000	2,082,550
Class B & C Road Funds	887,607	1,000,000	1,100,000
Charges For Services	7,413,071	9,163,124	10,383,594
Sport Recreation Fees	108,414	100,200	110,600
Fines & Forfeitures	283,932	314,400	141,000
Miscellaneous	3,096,218	2,187,424	3,890,714
Intergovernmental/Grants	85,055	6,700	10,000
Impact Fees/Equity Buy Ins	8,187,292	6,891,980	6,734,593
Interfund Transfers	1,082,595	3,164,070	9,885,040
Assessments	1,922,459	295,000	280,000
Total	30,342,072	31,379,898	40,453,090
FY2017 Expenditures			
Personnel Services	5,108,481	5,369,724	6,067,894
Materials, Supplies & Services	10,368,343	9,419,583	10,785,872
Interfund Transaction	4,203,361	6,455,058	3,712,758
Capital Outlay	235,813	4,892,173	8,955,200
Debt Service	2,759,436	2,310,303	2,310,254
Reimbursement Agreements	844,071	1,356,600	1,288,000
Total	23,519,505	29,803,442	33,119,977
Balance Summary			
Excess (Deficiency of Revenue over Expenditures)	3,603,397	813,919	3,737,396
Fund Balance (Deficit) - Beginning	22,258,907	25,722,950	26,149,629
Fund Balance (Deficit) - Ending	25,877,373	26,037,899	24,942,144

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 2018 the balance of the General Fund is projected to decrease by \$848,975. The Capital Improvements Fund will decrease by \$327,000. The Enterprise Fund balance will decrease by \$2,641,564. The Internal Service Fund balance is projected to increase in FY 2018 by \$74,240. The Debt Service Fund balance will increase by \$31,814. The Special Revenue Fund will increase by \$2,578,240. 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, 2017)	Ending Fund Balance (July 1, 2018)	Increase/ (Decrease)	Percent Change
General	\$2,909,872	\$2,060,897	-\$848,975	-41%
Enterprise	\$16,639,269	\$13,997,705	-\$2,641,564	-19%
Special Revenue	\$4,915,763	\$7,494,003	\$2,578,240	34%
Debt Service	\$1,131,306	\$1,163,120	\$31,814	3%
Capital Improvements	\$434,234	\$107,234	-\$327,000	-305%
Internal Service	\$395,050	\$469,290	\$74,240	16%
TOTAL	\$26,425,494	\$25,292,248	-\$1,133,246	-4%



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V. GENERAL FUND

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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 2018. We have included the changes from FY 2017 for your reference: The Economic Development Department and Fleet Fund have been moved to the General Fund. 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

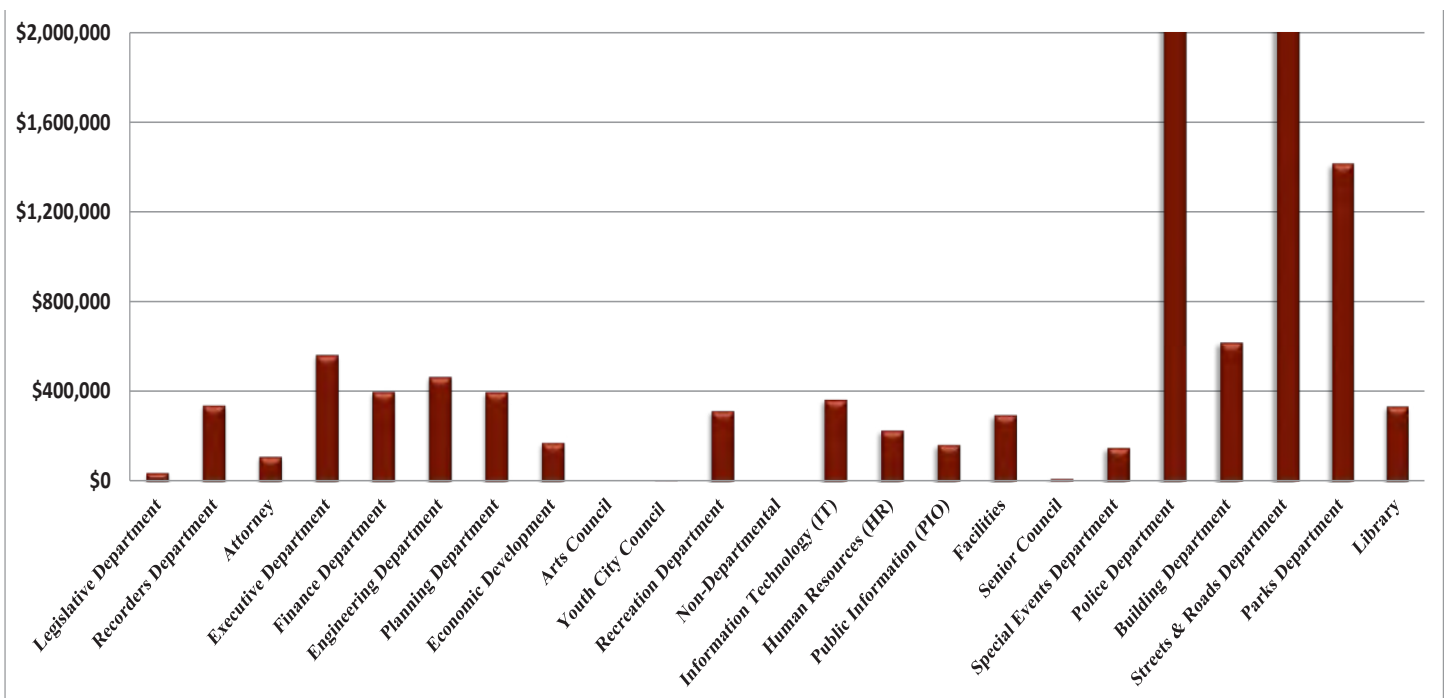
GENERAL FUND SUMMARY EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	3,207,931	3,479,941	3,802,757	4,022,738	3,945,921	4,535,697
Materials, Supplies & Services	3,815,357	3,615,998	3,875,024	5,333,095	5,614,256	6,578,197
Capital Outlay	64,586	196,469	206,114	193,200	192,934	142,200
Interfund Transaction	475,699	353,779	220,455	288,668	288,668	345,060
Ending Balance						
Expenditure Total:	7,563,573	7,646,188	8,104,350	9,837,701	10,041,780	11,601,154

GENERAL FUND SUMMARY REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Sales, Property, Utility, & Use Taxes	4,332,113	4,497,214	5,060,489	5,200,000	5,622,000	5,835,000
Planning, Building, & Engineering Fees	1,338,811	1,636,778	2,214,940	1,740,800	2,635,000	2,082,550
Class B & C Road Funds	737,630	788,425	887,607	925,000	1,000,000	1,100,000
Charges For Services	27,438	(1,256)	3,936	5,000	-	-
Sport Recreation Fees	142,924	172,929	108,414	100,200	100,200	110,600
Fines & Forfeitures	375,624	346,223	283,932	118,000	314,400	126,000
Miscellaneous	131,963	811,454	997,095	214,050	638,085	355,575
Intergovernmental/ Grants	22,418	11,258	26,055	-	6,700	10,000
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	1,188,733	872,582	979,095	1,331,421	(90,160)	1,981,429
Revenue Total:	8,297,655	9,135,606	10,561,563	9,634,471	10,226,225	11,601,154

GENERAL FUND BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	711,477	(439,633)	908,063	(203,230)	184,445	(0)
Use of Fund Balance Reserve:	1,890,982	2,602,459	2,162,826	3,070,889	3,070,889	2,909,872
Fund Balance (Deficit)- Ending:	2,602,459	2,162,826	3,070,889	2,867,658	2,909,872	2,060,897

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	6.00	6.00	6.00	6.00	6.00	6.00
Appointed	3.00	3.00	3.00	3.00	3.00	3.00
Full-time	49.86	36.45	34.90	38.96	38.96	42.55
Part-time/Seasonal	10.83	11.03	13.19	15.68	15.68	17.46
FTE Total:	69.69	56.48	57.09	63.64	63.64	69.01

GENERAL FUND EXPENDITURES BY DEPARTMENT FY 2018



GENERAL FUND REVENUES

GENERAL FUND REVENUE OVERVIEW

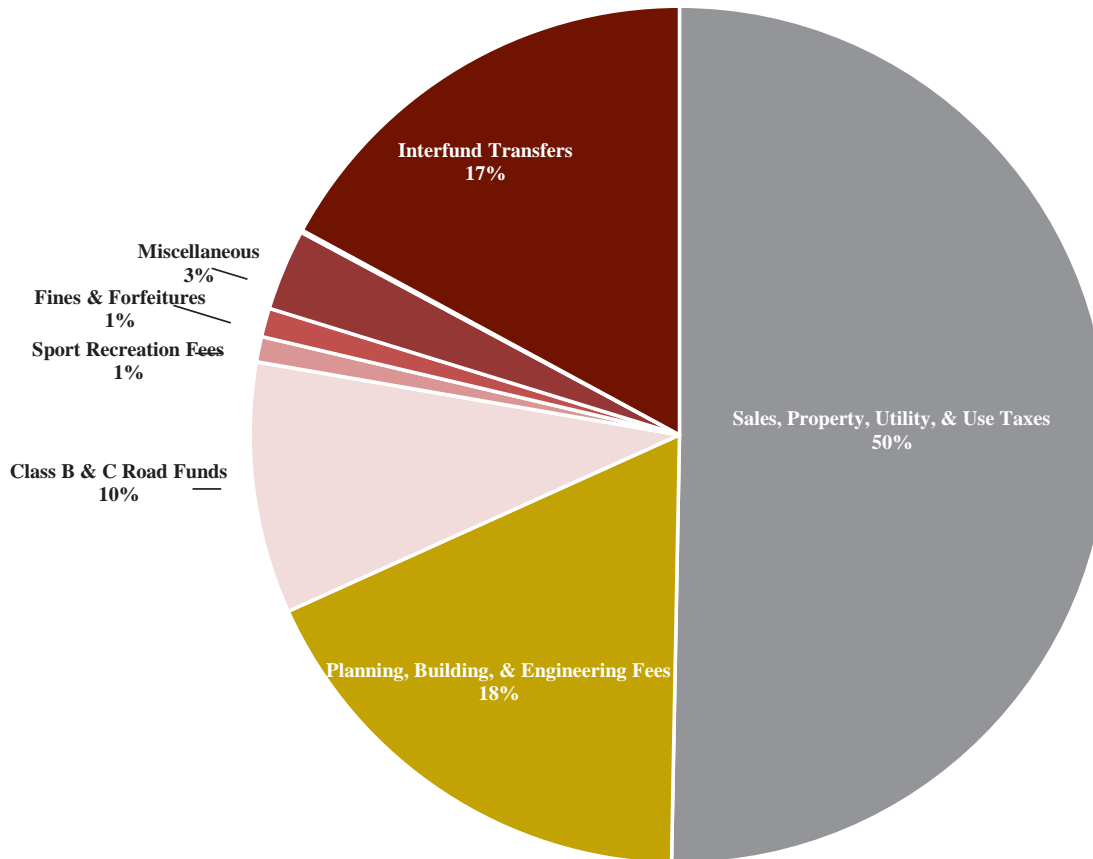
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as: sales tax, property tax, vehicle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

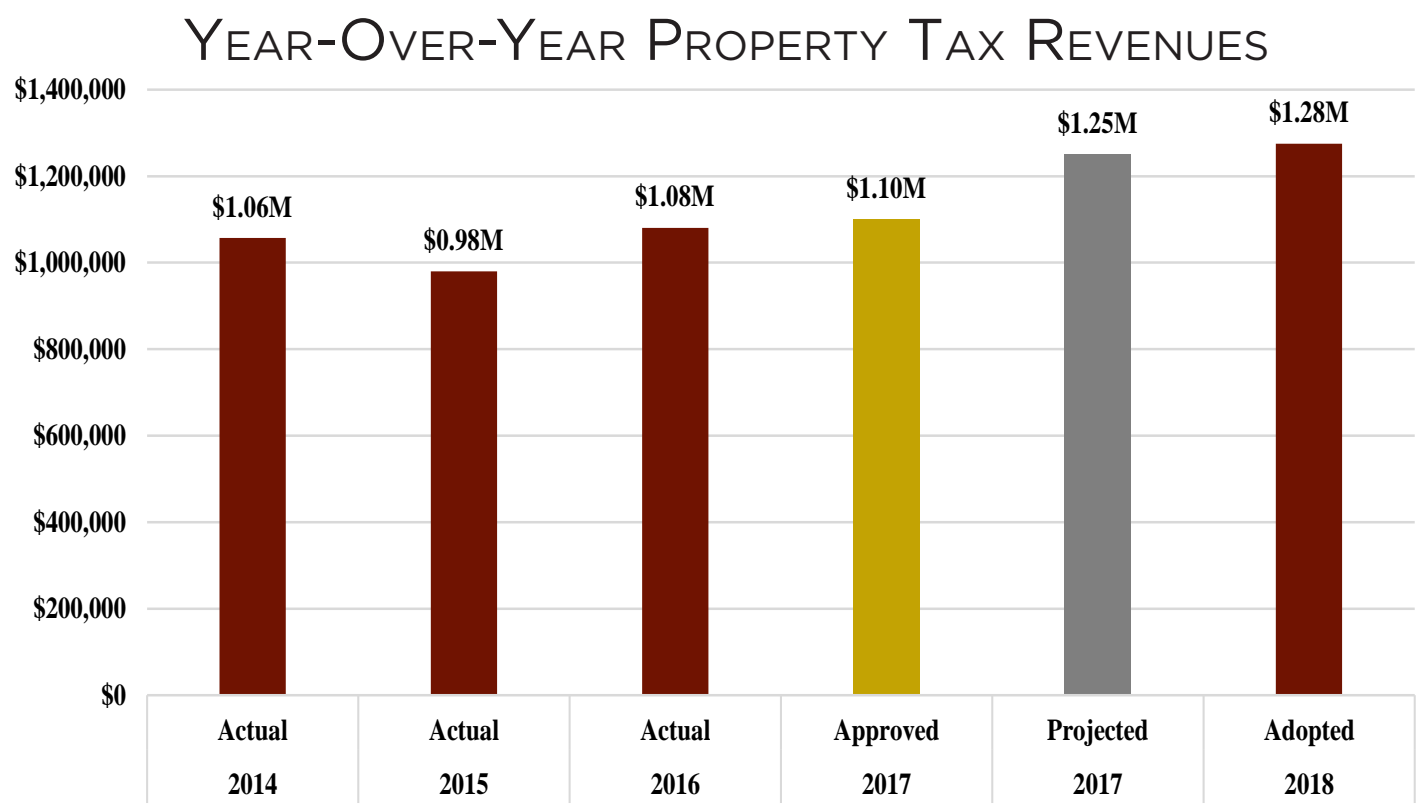
GENERAL FUND REVENUES

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.



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

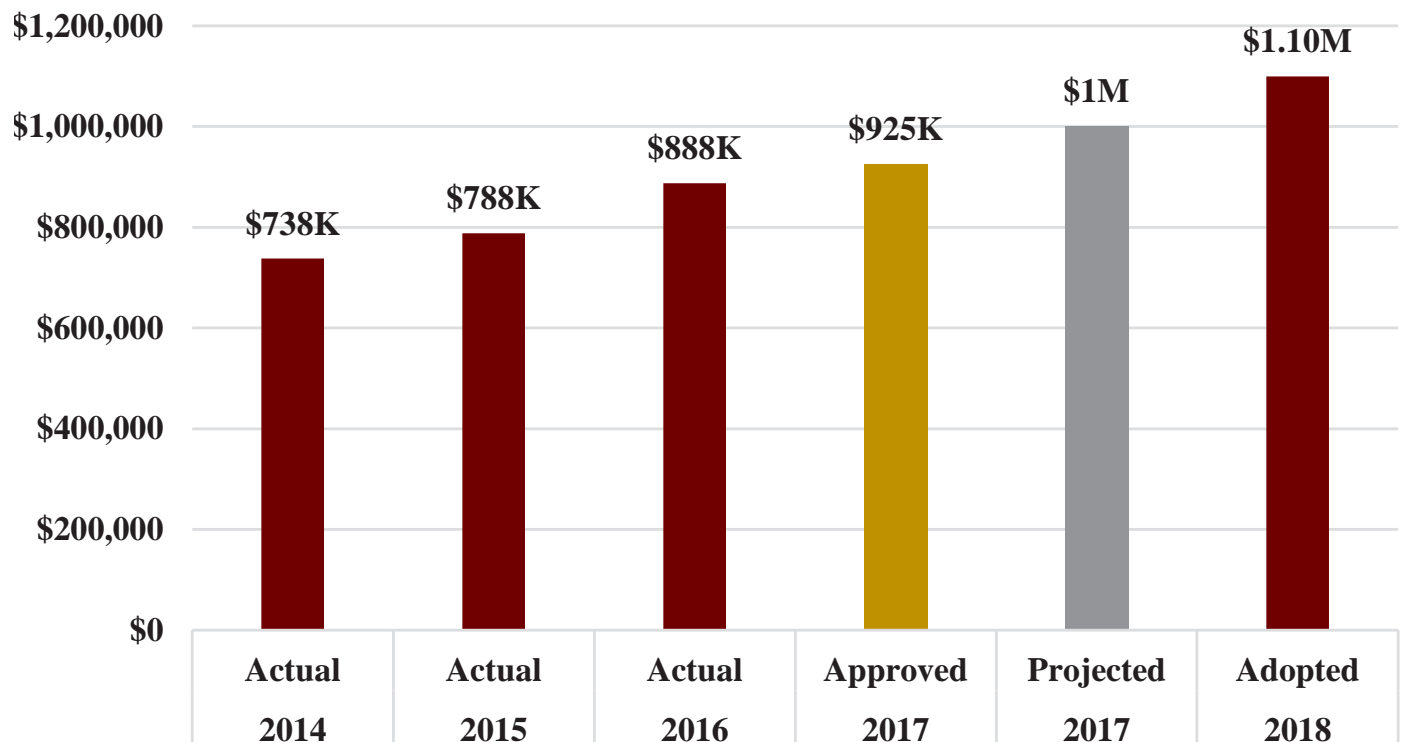
Home

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
Total 1.2132%	\$667	\$1,335

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

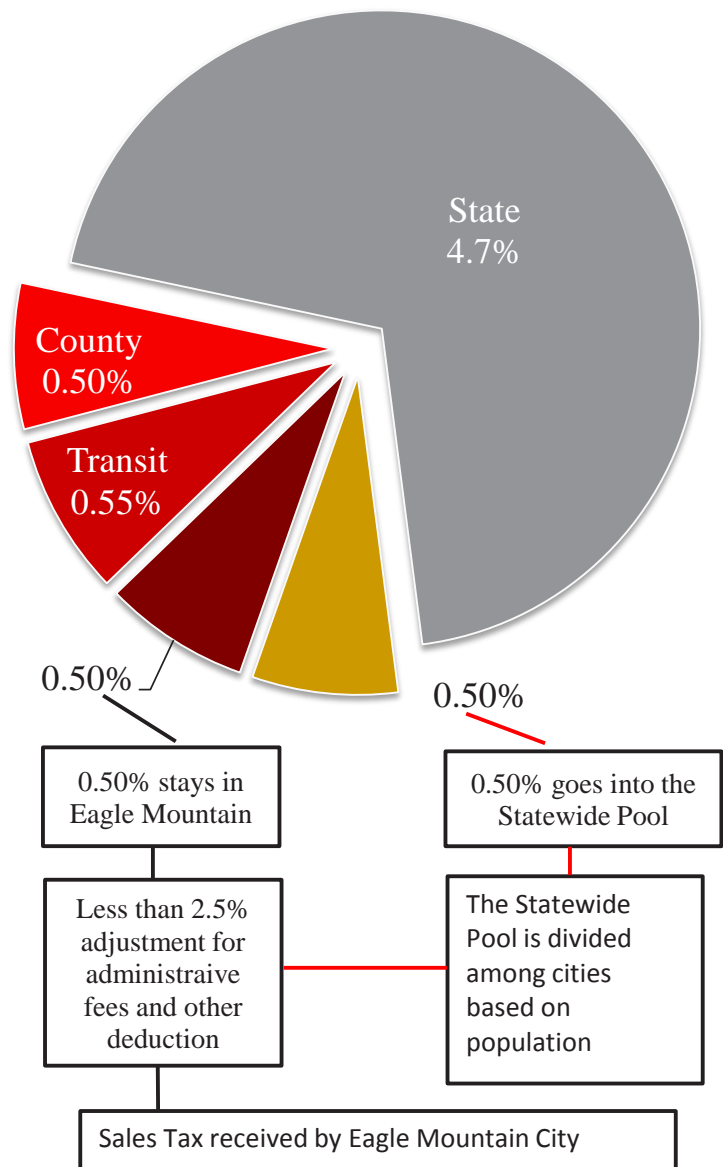


GENERAL FUND REVENUES

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.

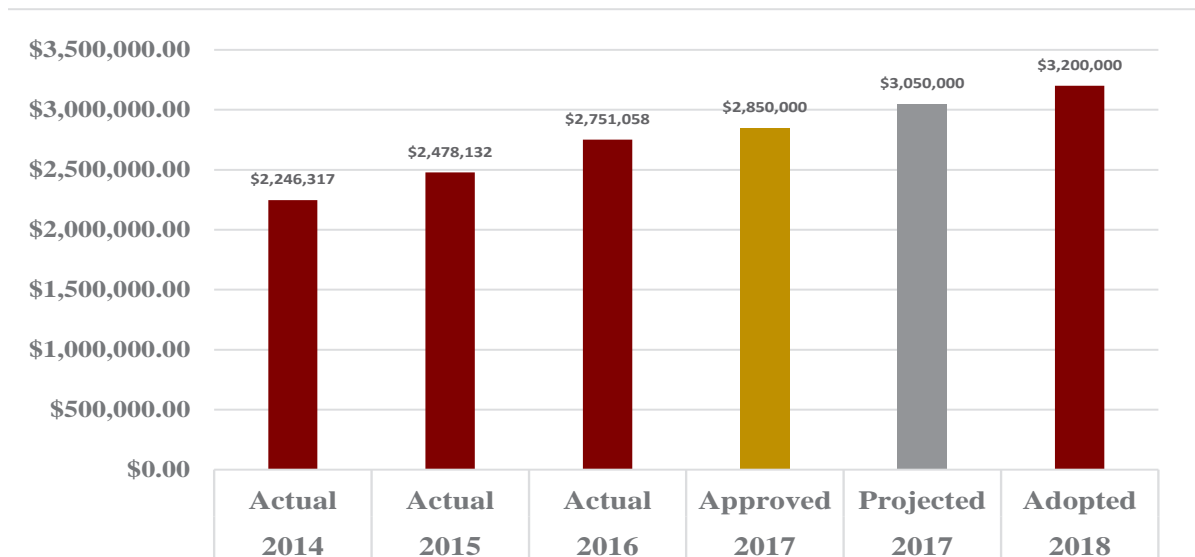
Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2.3 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale 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 62% of all General Fund revenues for FY 2018 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 \$200,000. 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.

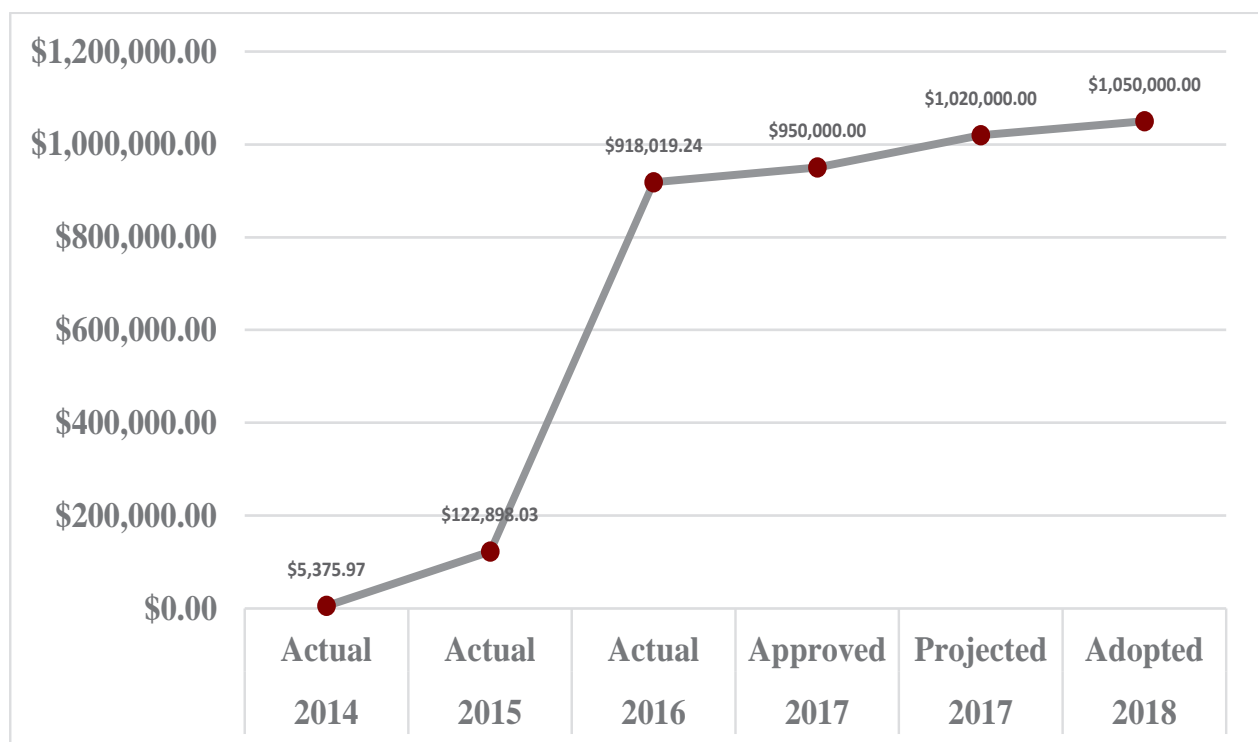


YEAR-OVER-YEAR SALES TAX REVENUES



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, with the exception of 2015, due to increased commercial and residential development. For FY 2018, gas and electric utility fees have been rolled into one municipal utility charge line item.

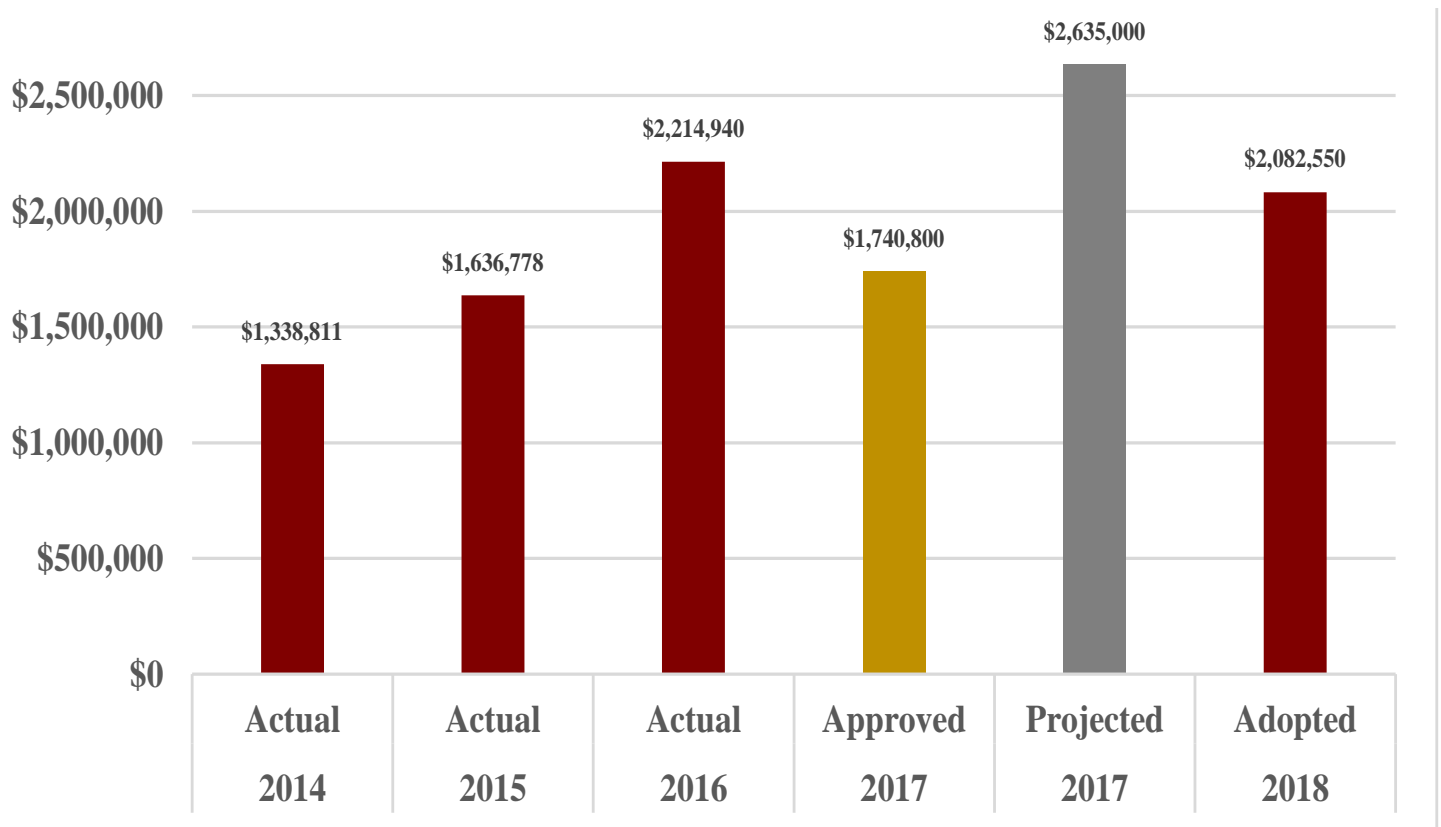


GENERAL FUND REVENUES

Planning, Building, & Engineering Fees

This revenues category consists of various permits and license requirements established by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$1,000,000 in FY 2018. Other components include building plan check revenue, expected to be \$525,000, and plat fees, expected to total \$175,000. 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



Fines and Forfeitures

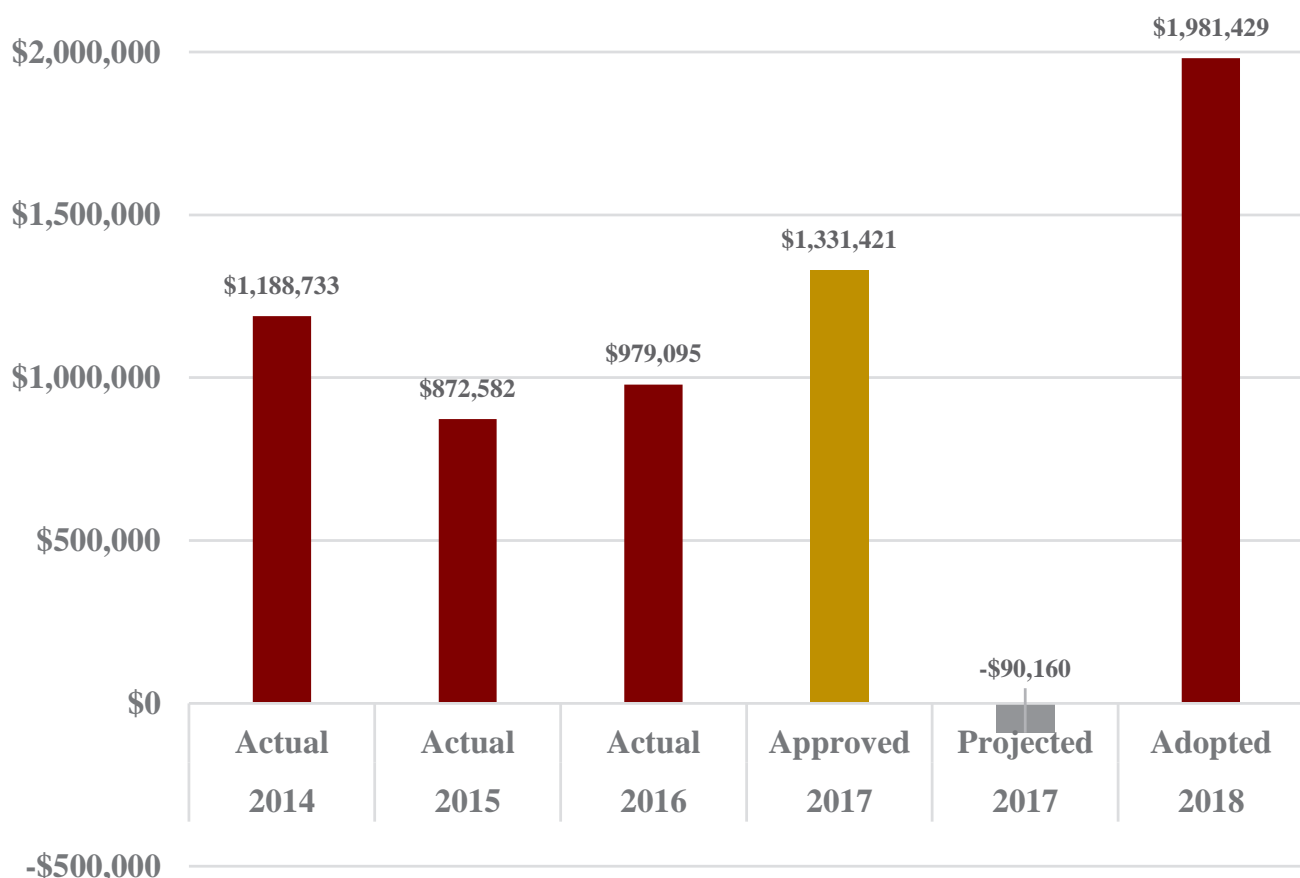
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2018, revenue from this category is proposed to be \$126,000. This revenue source is primarily comprised of late fees, which 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 2018, General Fund transfers will increase by almost \$650,000.

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 and more. Recreation fees are expected to be \$110,600. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2018, miscellaneous revenues are estimated at \$355,575.

GENERAL FUND REVENUE

Fund 10- General Fund Revenue Detail

SALES/PROPERTY/UTILITY/USE TAXES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
31116 Property Taxes	1,056,864	979,584	1,080,550	1,100,000	1,250,000	1,275,000
31121 Property Taxes (Delinquent)	5,665	1,829	1,861	5,000	2,000	5,000
31300 Sales/Use Taxes	2,246,317	2,478,132	2,751,058	2,850,000	3,050,000	3,200,000
31410 Water Utility Fee	19,092	(359)	15			
31411 Electric Utility Fee	419,593	422,221	(1,280)			
31412 Gas Utility Fee	258,736	197,685	(1,383)			
31415 Municipal Utility Charge	5,376	122,898	918,019	950,000	1,020,000	1,050,000
31420 Motor Vehicle Fee-In-Lieu	122,306	109,683	116,851	130,000	130,000	120,000
33470 Utah State Telecom Fee	198,163	185,541	194,799	165,000	170,000	185,000
35100 BB Deferred Revenue - Sales Tax						
35105 BB Deferred Revenue - Franchise Tax						
Total:	4,332,113	4,497,214	5,060,489	5,200,000	5,622,000	5,835,000

PLANNING, BUILDING, ENGINEERING FEES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
32100 Business Licenses	18,389	19,587	18,987	20,000	20,000	20,000
32214 Permits-Signs	450	150	450	400	400	400
32220 Conditional Use	1,000	1,500	1,075	1,000	1,000	1,000
32311 Building Permits-Building	561,677	741,579	1,062,055	825,000	1,290,000	1,000,000
32316 Building Permits-Grading & Excavating	4,114	3,814	2,413	750	20,000	4,000
32320 Building Permit- Surcharge	1,124	1,488	2,125			
32330 Building Permit-Temporary Power Inspection		14,170	58,800	50,000	71,400	60,000
32340 Building Fast Track Fees	12,000	15,600	5,200	1,500	27,200	10,000
34121 Processing Fee-Recording Legal Docs	11,242	16,055	18,327	20,000	23,200	20,000
34124 Building Permits Clerical Fees	97	5,000				
34218 Dev Fees-Subdivision Inspections	184,508	321,966	282,975	185,000	270,000	215,000
34512 Building Permits-Plan Check	301,661	414,519	556,521	450,000	628,600	525,000
Building Permits-Plan Check (Solar)			16,696	42,000	61,300	42,000
Building Permits-Plan Check (Commercial)				10,000		10,000
34515 Dev Fees-Plat Fees	241,975	107,462	189,217	135,000	221,700	175,000
34516 Dev Fees-Zoning and Subdivision	575	200	100	150	200	150
34517 Dev Fees-Annexation						
34550 Construction Inspection Fees		(26,310)				
Total:	1,338,811	1,636,778	2,214,940	1,740,800	2,635,000	2,082,550

CLASS B & C ROAD FUNDS	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
33460 Class B & C Road Funds	737,630	788,425	887,607	925,000	1,000,000	1,100,000
B&C Road Fund Balance						
Total:	737,630	788,425	887,607	925,000	1,000,000	1,100,000

CHARGES FOR SERVICES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
34320 Ambulance Services	27,438	(1,256)	3,936	5,000	-	-
Total:	27,438	(1,256)	3,936	5,000	-	-

RECREATION	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
34704 Men's Volleyball	735		400			
34705 Adult Softball	3,164	3,491	1,758	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		1,200	2,100	2,100	2,100
34710 Adult Volleyball	1,556	2,566	200	1,000	1,000	1,000
34711 Youth Sports	(227)	(617)	275			
34712 Adult Sports			1,880			
34713 Youth Soccer						3,200
34713 Youth Soccer (Fall)	17,751	40,932	7,411			
34714 Youth Baseball	35,419	36,298	33,251	35,000	35,000	3,200
34715 Youth Basketball	47,116	45,527	52,045	50,000	50,000	50,000
34717 Youth Soccer (Spring)	33,382	42,923	9,994			
34701 New Programs						5,000
34703 Pickleball						3,000
34702 Ultimate Frisbee						3,000
34718 CSSA Softball (Spring)						14,000
34719 CSSA Softball (Fall)						14,000
Total:	142,924	172,929	108,414	100,200	100,200	110,600

FINES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
35990 Utility Reconnect/Disconnect Fee	12,175	9,854	9,900	7,500	20,000	12,000
36010 Library Fines & Services	11,829	9,234	6,602	7,000	7,500	7,500
36020 Late Fees & Penalties	346,720	322,385	255,537	100,000	280,000	100,000
36030 Collection Fees			8,318		2,500	2,500
36080 Not Sufficient Funds (NSF) Fee	4,900	4,750	3,575	3,500	4,400	4,000
Total:	375,624	346,223	283,932	118,000	314,400	126,000



Fund 10- General Fund
Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
33480 State Liquor Fund Allotment	13,341	14,442	16,693	16,500	22,000	22,000
34330 Fire Services	20,571	26,802	36,609	32,000	33,300	33,300
34520 Park Fee In Lieu	15,886	58,203	116,727	50,000	86,000	70,000
34525 Silverlake Trees	23,400	52,850	34,450		35,400	
34530 Landscaping Escrow			168,918			
34540 Community Improvement Fee	1,720	57,921	166,868		-	
34555 Banked Water Transfer Fee		1,250	1,500	1,000	2,000	1,500
33101 Economic Development Golf Sponsorship						4,500
34610 Pony Express Days Sponsorships	4,800	3,500	13,955	5,000	5,000	9,000
34612 Pony Express Days Revenue	1,590	7,390	500	500	500	500
34613 Pony Express Days Softball Tournament	(5,950)		(500)	500	500	500
34614 Rodeo Tickets						
34615 Miss Eagle Mountain Pageant Sponsorships	1,526			2,000	2,000	2,000
34616 Miss Eagle Mountain Pageant (Tickets)		14		900	900	900
34616 Miss Rodeo Pageant						
34617 Pony Express Days Dodgeball Tournament		62				
34618 Demolition Derby Sponsorships	(200)					
34619 Pony Express Days Baby Contest		50	80			
34620 Trick Or Treat Village					310	300
34621 Concert Tickets						
34622 Calf Scramble						
34623 Pancake Breakfast				500	500	500
34624 Carnival Wristbands	8,791	7,068	7,840	7,500	7,500	7,500
34625 Dutch Oven Cook-Off						
34626 Parade	1,115		1,180	1,000	1,000	1,000
34627 Vendor Booth	5,825		3,355	7,000	7,000	7,000
34628 Food Vendor Booth	2,571		1,725	2,100	2,100	2,100
34650 Special Event Permit				275	275	275
34655 Exceptional Kids Club						
34660 Community Leisure Program	348				6,000	8,000
34665 EM City Merchandise						
34671 Miss EM Pageant Revenue		2,266	1,189			
34680 Miscellaneous Events Revenue	150	150	620			
34722 RADWomen Fees						
34731 Use Fees- Parks and Public Parks			50		400	
34740 Concessions- Park and Recreation						
34890 Reimbursement- Miscellaneous			314,911			
34896 Reimbursement-Legal/Attorney	(1,684)					
34910 Services-Photo Copies	1,520	158	16		750	
35710 Cell Tower Lease		4,000	4,000	3,500	6,000	6,000
37010 Interest	25,016	37,385	77,288	55,000	185,000	150,000
37028 Proceeds from Sale of Fire Station 2		497,516				
37029 Gain on Sale of Assets						
37050 Sale-Maps/Publications	509	370	218	275	110	200
37060 Miscellaneous Donations						
37070 Rental Income	690	721	619	500	540	500
37075 Burn Permits						
37076 CPR Fire Misc. Income						
37090 Other Miscellaneous	6,464	36,392	25,302	25,000	230,000	25,000
39320 Library Donations	3,007	1,971	2,358	2,000	2,000	2,000
39330 Youth Council Fundraiser		240		500	500	500
39360 Senior Council Fundraiser	678	633	622	500	500	500
39720 Contributions - To Youth City Council	280	100				
Total:	131,963	811,454	997,095	214,050	638,085	355,575

INTERGOVERNMENTAL TRANSFERS/GRANTS	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
31150 EMS Ambulance Grant						
31163 Safety Grant - ULGT	13,018					
31165 UT Library & Technology Grant	3,000		22,250			
33120 JLUS Grant Reimbursement						
33425 Pony Express Trail Grant		11,258				
33441 JLUS Grant Reimbursement						
33448 CLEF Grant	6,400				6,700	
33450 Library Grant						
33447 EMP Grant						10,000
33495 Cemetery Grant			3,805			
Total:	22,418	11,258	26,055	-	6,700	10,000

GENERAL FUND REVENUE

IMPACT FEES/EQUITY BUY IN	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Storm Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
Total:	-	-	-	-	-	-

INTERFUND TRANSFERS	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
37151 Due From-Water	226,119	247,538	308,155	401,970	401,970	411,112
37152 Due From-Sewer	229,842	242,698	305,021	398,086	398,086	406,392
37153 Due From-Electric	310,757	165,716				
37155 Due From-Gas	218,609	157,444		100,000	100,000	
37157 Due From-Solid Waste	36,386	36,246	22,162	58,568	58,568	59,675
37158 Due From Golf Fund						53,611
37159 Due From-Storm Drain	44,494	37,227	34,049	59,335	59,335	60,853
37171 Due From SID 98-1			333,208			
37172 Due From-AA 2013-1		15,000	20,000	20,000	20,000	20,000
37174 Due From-AA 2000-1	35,094	30,000	30,000	30,000	30,000	30,000
38060 Due From Fund 60	(60,000)	(60,000)				100,811
Due From Public Safety Impact Fee Fund	147,432				89,929	
Due to Fund 53 (Electric)						
Due to Fund 55 (Natural Gas)						
Due to Fund 54 (Fleet)						
Due to Fund 60 (Economic Development)			(72,000)	(72,000)	(72,000)	
Due to Cemetery Fund		713	(1,500)	(10,000)	(10,000)	(10,000)
Fund Balance Adjustment (Use of Fund Balance Reserve)				345,462	345,462	848,975
Transfer To General Fund Capital Projects Fund					(1,511,510)	
Total:	1,188,733	872,582	979,095	1,331,421	(90,160)	1,981,429



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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

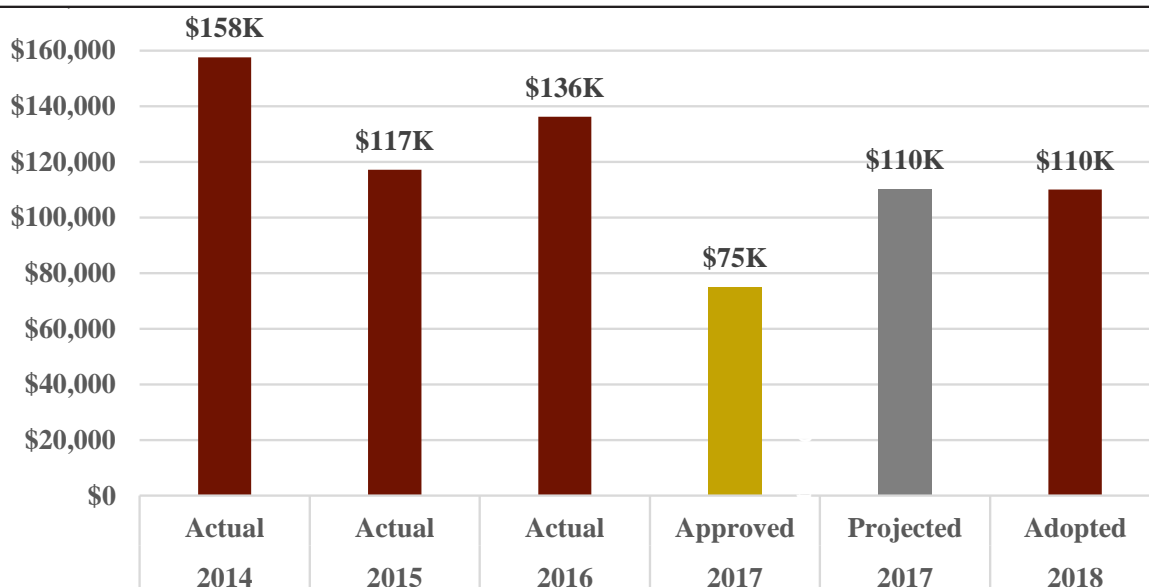
Eagle Mountain contracts with Parsons, Kinghorn and Harris Law to provide legal services as needed. The City Attorney attends all City Council meetings. He also represents Eagle Mountain in all legal actions against the City not involving collections, insurance defense, or other specialized litigation.



Attorney

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 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 47%.

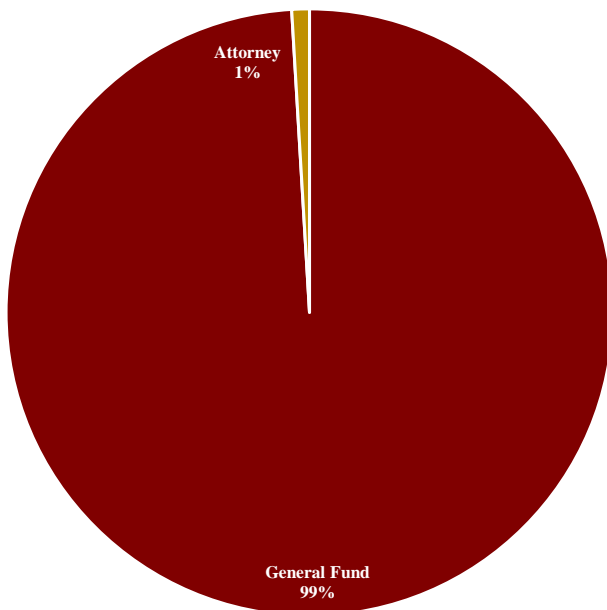
Personnel Services - There is no personnel budget for this department. A legal attorney is contracted from Parsons, Kinghorn, and Harris law firm to cover the City's legal needs.

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

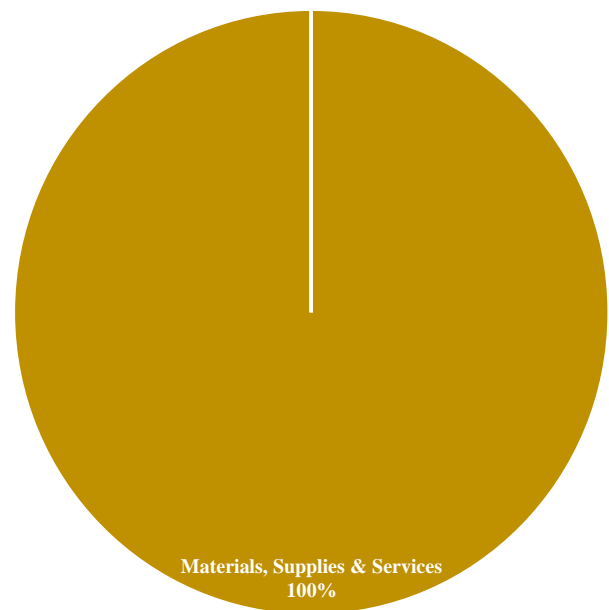
Materials, Supplies & Services - The entirety of the budget consists of this category.

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	157,533	117,113	136,253	75,000	110,162	110,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	157,533	117,113	136,253	75,000	110,162	110,000
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	157,533	117,113	136,253	75,000	110,162	110,000
Revenue Total:	157,533	117,113	136,253	75,000	110,162	110,000
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
4121 Attorney Fees	147,533	117,113	136,253	75,000	110,162	110,000
2321 Travel & Training						
4531 Professional & Technical Services	10,000					
Total:	157,533	117,113	136,253	75,000	110,162	110,000
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

BUILDING

Mission

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

Department Description

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



Ensuring that buildings and houses are safe

Accomplishments:

- Completed all permits and reviews in a timely manner

Goals:

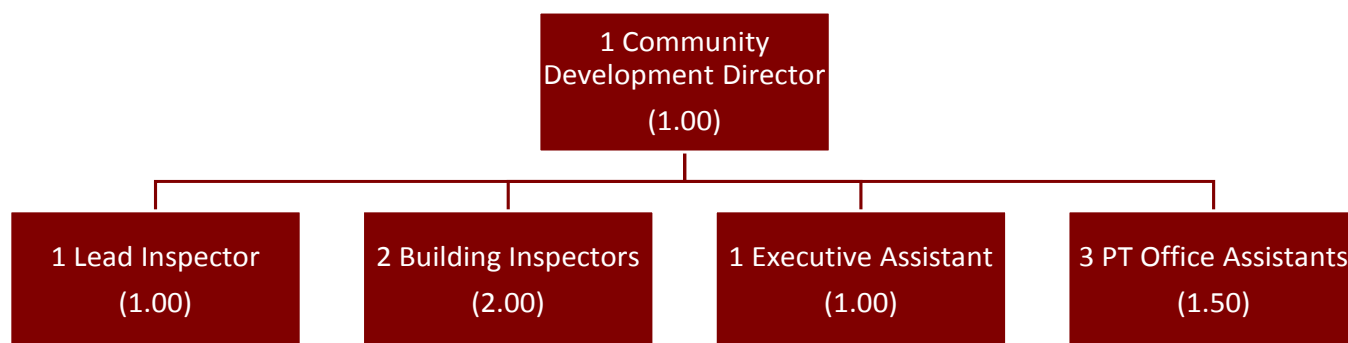
- Implement Performance Metrics for FY 2018

Building Department Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective:	Improve Customer Service & Public Image				
Department Objective:	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.2	3.3	3.28	3.35
City Objective:	Provide High Quality Services				
Department Objective:	Become more efficient by minimizing reinspections				
2.1	Begin tracking reinspections	N	Y	Y	Y
2.2	Begin to measure City review time for building permits	N	Y	Y	Y
2.3	Begin to track the number of Certificates of Occupancy	Y	Y	Y	Y



BUILDING DEPARTMENT ORGANIZATION



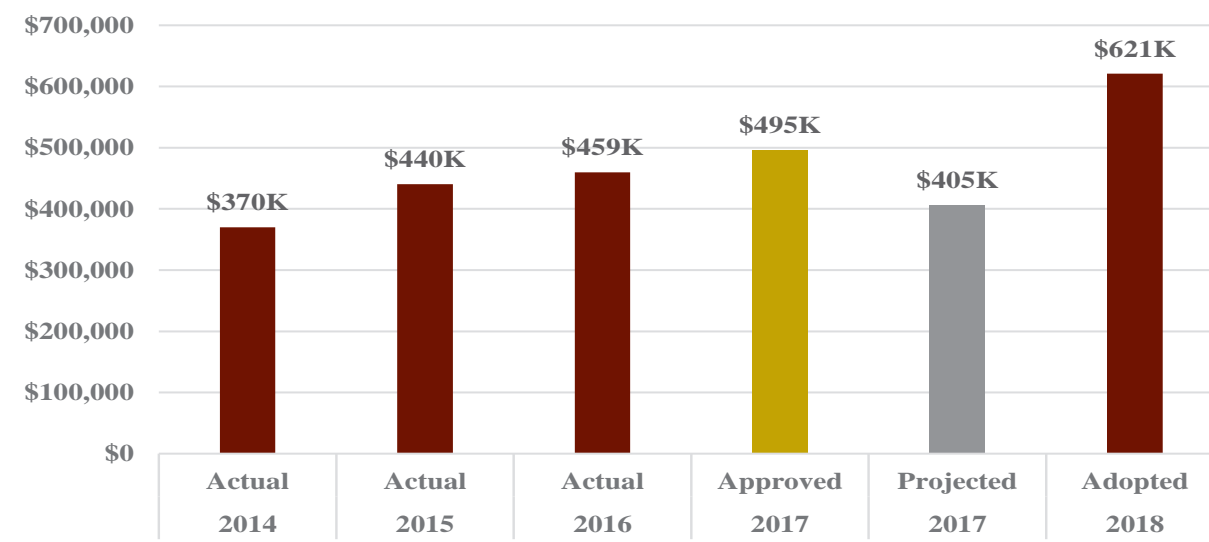
Building

*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 2018 increased 1.01(5.25 in FY 201 to 56.26 in FY 2018).

BUILDING DEPARTMENT EXPENDITURE TRENDS



BUILDING

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 25%.

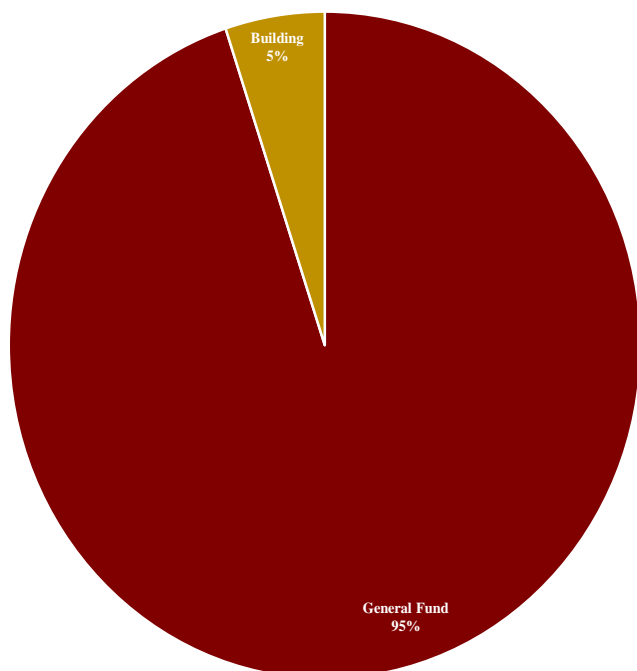
Personnel Services - Due to higher costs for full-time salaries, benefits, retirement, insurance, and disability, personnel services have increased (\$117,614

Interfund Transactions - This area of the fund increased by \$7,898 due to transfers to the fleet fund.

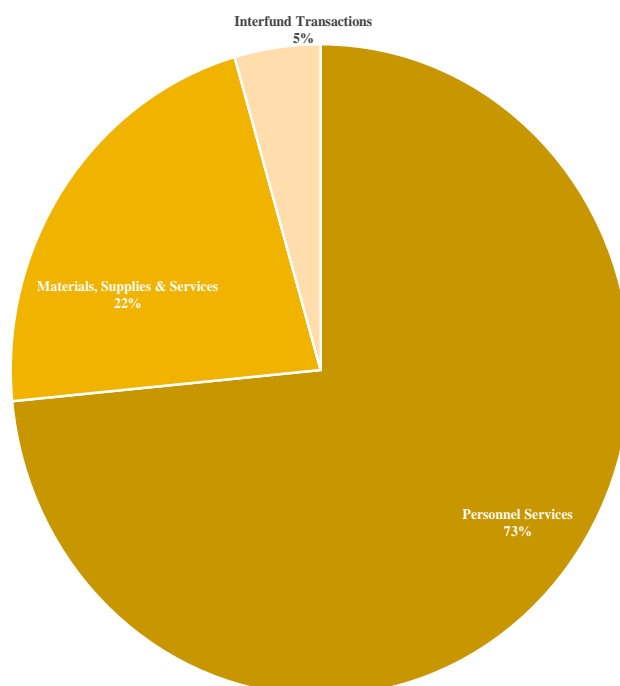
Materials, Supplies & Services - The difference between budget years is not materially significant.

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 33 - Building Inspections Department 42420- Building Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	348,472	416,015	435,739	338,766	250,552	456,380
Materials, Supplies & Services	10,210	3,240	4,300	136,770	135,570	136,950
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	11,340	21,140	19,826	19,826	19,826	27,815
Expenditure Total:	370,022	440,395	459,865	495,362	405,948	621,145
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	370,022	440,395	459,865	495,362	405,948	621,145
Revenue Total:	370,022	440,395	459,865	495,362	405,948	621,145
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	5.50	5.50	5.00	4.00	4.00	5.00
Part-time/Seasonal			1.23	1.25	1.25	1.26
FTE Total:	5.50	5.50	6.23	5.25	5.25	6.26
Fund 10- General Sub 33 - Building Inspections Department 42420- Building Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT	225,945	267,606	291,263	184,782	134,610	263,215
1112 Salaries - PT	10,515	14,071	21,200	32,136	22,926	32,393
1116 Fast Track Salaries			1,600	-	3,800	-
1211 Overtime	3,413	2,290	1,295	-	238	-
1242 Car Allowance	5,703	5,751	3,512	-	-	-
1300 Employee Benefits	12,801	16,515	14,209	11,456	11,230	16,319
1311 Bonus						
1321 Clothing Allowance					1,600	1,600
1511 FICA	619	872	1,314	521	1,422	525
1512 Medicare	3,379	4,167	4,591	3,145	2,420	4,286
1521 Retirement	38,401	46,349	40,240	34,129	21,908	44,750
1531 State Insurance Fund						
1541 Health Insurance	42,929	52,297	50,716	66,077	45,626	84,626
1545 Dental Insurance	3,196	4,211	4,105	4,552	3,562	6,011
1548 Vision Insurance	607	717	676	852	578	1,066
1561 Long Term Disability	965	1,167	1,017	1,115	632	1,588
Total:	348,472	416,015	435,739	338,766	250,552	456,380
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (ICC, Beehive Chapter ICC)	727	197	1,741	2,200	2,200	1,250
2321 Travel & Training	1,609	1,192	1,011	2,670	2,670	4,900
2369 Meetings		39	68	300	300	300
2411 Office Expenses & Supplies						
2421 Postage						
2431 Uniforms & Clothing	1,086	1,342	1,145	1,200		
2513 Equipment Supplies & Maintenance		300	267	400	400	500
3111 Utilities	2,699					
4531 Professional/Technical Services	823	170		130,000	130,000	130,000
5002 Misc. Services & Supplies	3,265		69			
Total:	10,210	3,240	4,300	136,770	135,570	136,950
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay						
7211 Building & Bldg. Improvements						
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	11,340	21,140	19,826	19,826	19,826	27,815
Other Fund Transfer						
Total:	11,340	21,140	19,826	19,826	19,826	27,815

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



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

Accomplishments:

- Launched buildeaglemountain.com website
- Received American Inhouse Design Award for Let's Talk Business packet
- Hosted 9th annual ED golf tournament
- Hosted 2nd annual street fair

Goals:

- Develop economic development general plan
- Develop retail development marketing materials & strategy
- Host outdoor recreation tourism event

Economic Development Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Promote Economic Development				
Department Objective	Grow the City's economy by developing the commercial and industrial sectors				
1.1	Increase the number of jobs in Eagle Mountain	38	100	198	150
1.2	Increase the number of commercial businesses in Eagle Mountain	6	10	5	10
City Objective	Improve Customer Service and Public Image				
Department Objective	Improve the citizen's perception of the City's economic development efforts				
2.2	Increase Economic Development rating in the Citizen Survey	3.2	3.3	3.31	3.5



ECONOMIC DEVELOPMENT DEPARTMENT ORGANIZATION

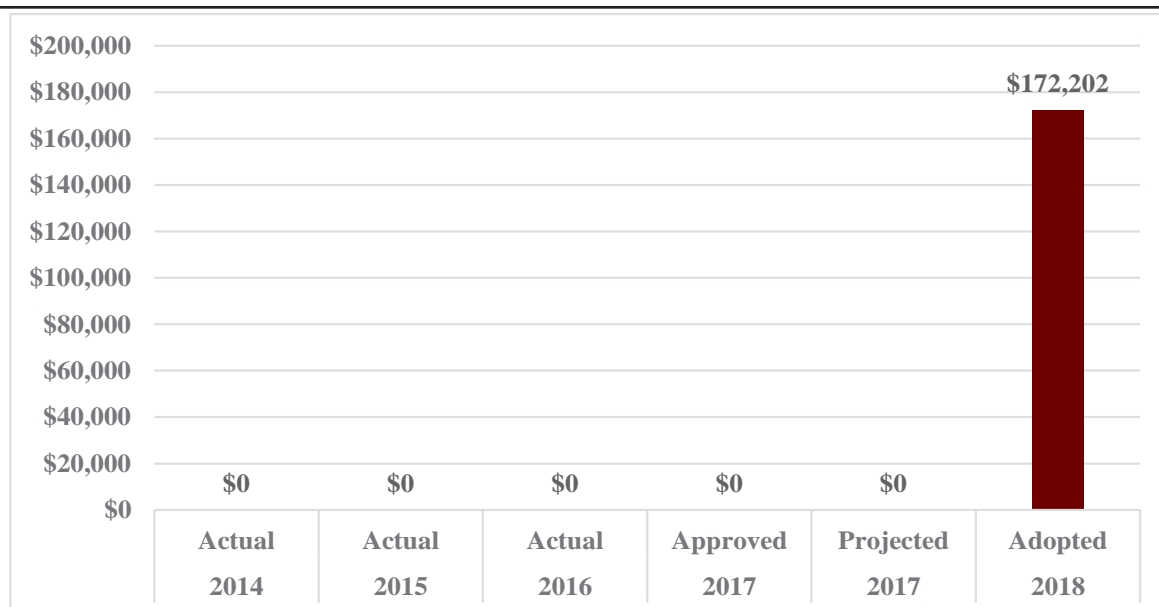


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

ECONOMIC DEVELOPMENT DEPARTMENT PERSONNEL CHANGES

There were no personnel changes.

ECONOMIC DEVELOPMENT DEPARTMENT EXPENDITURE TRENDS



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

ECONOMIC DEVELOPMENT

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 100%.

Personnel Services - This is the second highest expenditure. (\$64,509)

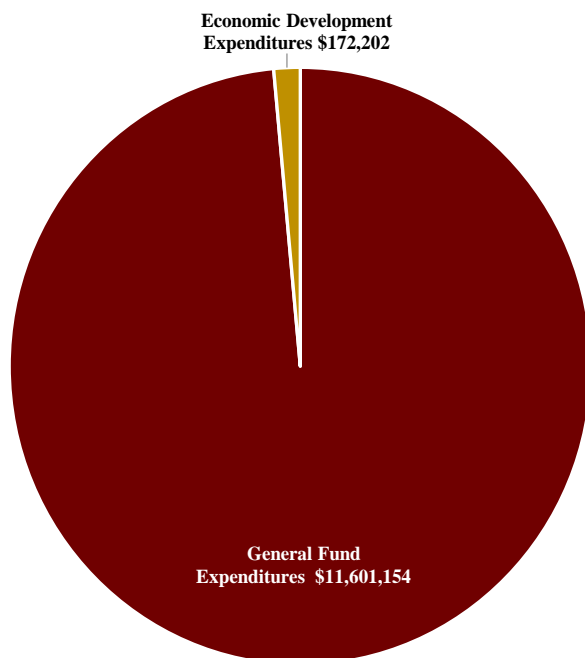
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - This makes up the majority of the expenditures for the fund currently. (\$107,693)

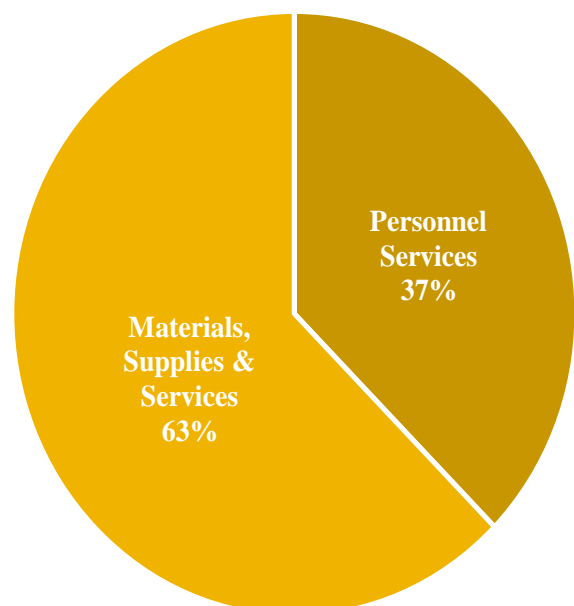
Capital Outlay - There are no capital outlay expenditures for this department.

Economic
Development

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





ECONOMIC DEVELOPMENT SUMMARY

Fund 10- General

Sub 18 - Boards, Commission and Council

Department 41910 - Economic Development Summary

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	-	-	-	-	64,509
Materials, Supplies & Services	-	-	-	-	-	107,693
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	-	-	-	-	172,202
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	-	-	-	-	-	172,202
Revenue Total:	-	-	-	-	-	172,202
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time						0.65
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	0.65

Fund 10- General

Sub 18 - Boards, Commission and Council

Department 41910 - Economic Development Detail

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries						41,498
1211 Overtime						
1300 Employee Benefits						2,573
1511 FICA						
1311 Bonus						
1512 Medicare						602
1521 Retirement						7,665
1531 State Insurance Fund						
1541 Health Insurance						11,001
1545 Dental Insurance						781
1548 Vision Insurance						139
1561 Long Term Disability						250
1999 Reserve For Pay Adjustments						
Total:	-	-	-	-	-	64,509
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (Lehi Area Chamber of Commerce, EDCU, Utah Alliance, Utah Tech Council)						9,300
2321 Travel & Training						12,200
2369 Meetings						1,500
4121 Attorney Fees						
4320 Consulting Services						3,000
4812 Building Rent						53,193
5780 Marketing Tools						23,500
6211 Insurance and Surety Bond						
6522 Economic Development						5,000
Total:	-	-	-	-	-	107,693
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted

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:

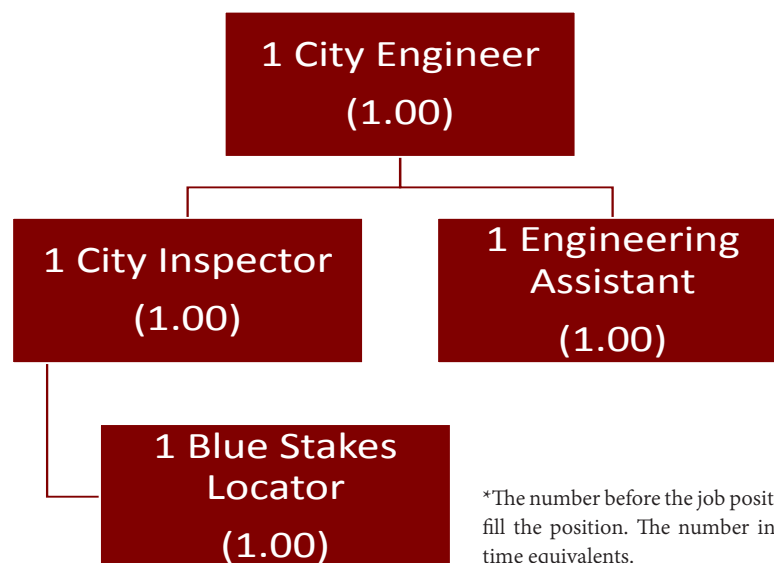
- Implement Performance Metrics for FY 2018

Engineering Department Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Update online maps in order to keep the public up-to-date				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	3	n/a	3
1.2	Update online maps 4 times per year	4	4	4	4
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Hire the contractor that will do the best work for the least amount of money				
2.1	Get a minimum of 3 bids on all capital projects	N	Y	N	Y
City Objective	Provide Quality Services				
Department Objective	Increase Storm Water Pollution Prevention Plan (SWPPP) training and certifications				
3.1	Hold Storm Water Pollution Prevention Plan training at least 12 times annually	N	Y	Y	Y



ENGINEERING DEPARTMENT ORGANIZATION



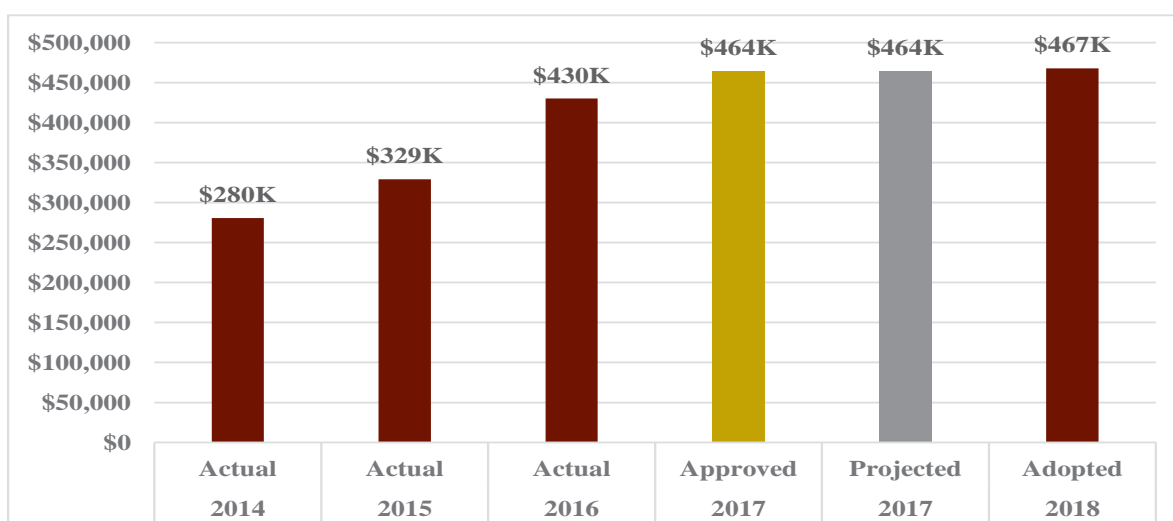
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Engineering

ENGINEERING DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 increased 0.03 (4.30 in FY 2017 to 4.33 in FY 2018).

ENGINEERING DEPARTMENT EXPENDITURE TRENDS



ENGINEERING

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by .01%.

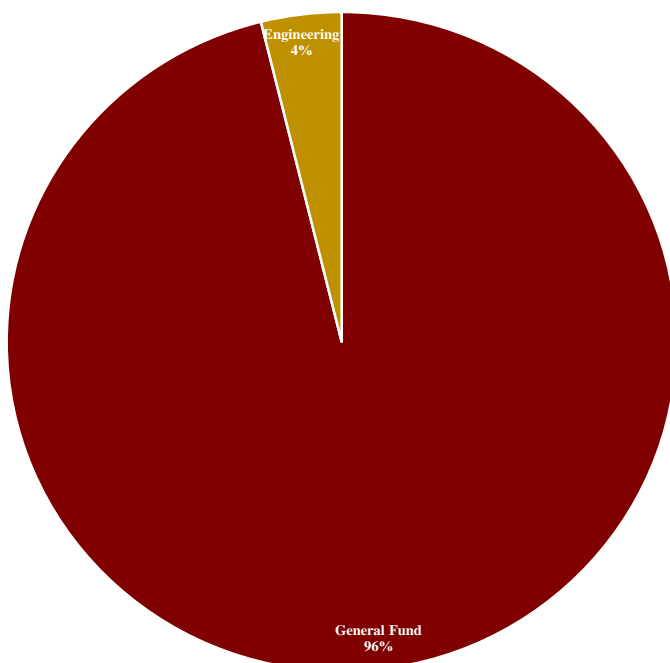
Personnel Services - Full-time salaries, benefits, clothing allowances, Medicare, retirement, insurance, and disability all slightly increased. These changes resulted in a increase in personnel expenditures (\$16,017).

Interfund Transactions - An increase in fleet fund transfers caused this section to increase. The budgeted amount for this in FY 2017 was lower, which increased interfund transaction expenditures (\$4,976).

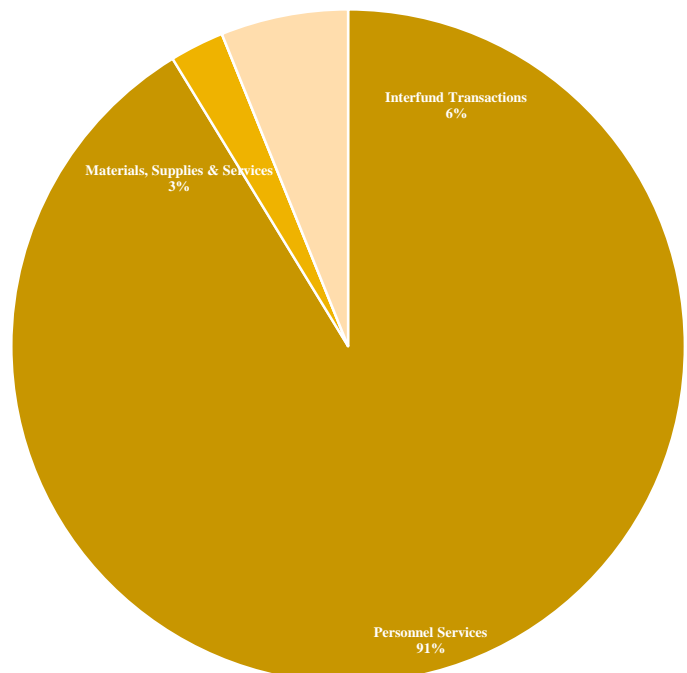
Materials, Supplies & Services - Professional/technical services decreased to nothing, and a couple of other areas decreased as well. This change resulted in a decrease in materials, supplies, and services expenditures (\$17,900).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General						
Sub 11 - Executive						
Division 41710- Engineering Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	229,306	254,243	381,298	411,010	412,188	427,028
Materials, Supplies & Services	32,150	50,600	12,076	30,100	28,380	12,200
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	19,270	24,359	36,731	23,639	23,639	28,615
Expenditure Total:	280,726	329,202	430,105	464,749	464,207	467,843
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	280,726	329,202	430,105	464,749	464,207	467,843
Revenue Total:	280,726	329,202	430,105	464,749	464,207	467,843
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	2.66	5.00	5.00	4.30	4.30	4.33
Part-time/Seasonal						
FTE Total:	2.66	5.00	5.00	4.30	4.30	4.33

Fund 10- General						
Sub 11 - Executive						
Division 41710- Engineering Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	146,287	159,802	245,873	260,147	260,254	269,653
1112 Salaries PT						
Independent Contractor						
1211 Overtime	5,107	2,884	1,650	-	2,826	-
1242 Car Allowance	1,881	1,898	5,053	4,500	5,700	4,500
1300 Employee Benefits	7,661	9,130	17,827	16,129	19,922	16,718
1311 Bonus						
1321 Clothing Allowance					1,400	1,400
1511 FICA						
1512 Medicare	2,065	2,342	3,568	3,772	3,830	3,910
1521 Retirement	26,175	28,489	40,612	48,049	42,776	49,805
1531 State Insurance Fund						
1541 Health Insurance	36,110	44,970	59,814	71,033	67,878	73,286
1545 Dental Insurance	2,881	3,384	4,991	4,893	5,502	5,205
1548 Vision Insurance	507	595	819	916	878	923
1561 Long Term Disability	632	749	1,092	1,570	1,222	1,627
Total:	229,306	254,243	381,298	411,010	412,188	427,028
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (UCEA, ASCE, SWIP, APWA)	708	518	250	850	530	850
2321 Travel & Training	1,782	3,203	2,257	4,500	4,500	3,000
2369 Meetings	(31)		22	300	300	300
2411 Office Expenses & Supplies		83				
2431 Uniforms & Clothing	1,145	1,069	1,556	1,400		
2513 Equipment Supplies & Maintenance	1,154	2,997	3,032	1,500	1,500	1,500
2523 Blue Stakes Supplies			961	6,550	6,550	6,550
2531 Mileage Reimbursement						
4320 Engineering Services	2,229	6,500				
4531 Professional/Technical Services	25,164	36,231	3,999	15,000	15,000	-
5002 Misc. Services & Supplies						
Total:	32,150	50,600	12,076	30,100	28,380	12,200
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment						
7412 Computer Equipment						
7414 GIS Equipment						
Total:	-	-	-	-	-	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	19,270	24,359	36,731	23,639	23,639	28,615
Other Fund Transfer						
Total:	19,270	24,359	36,731	23,639	23,639	28,615

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.

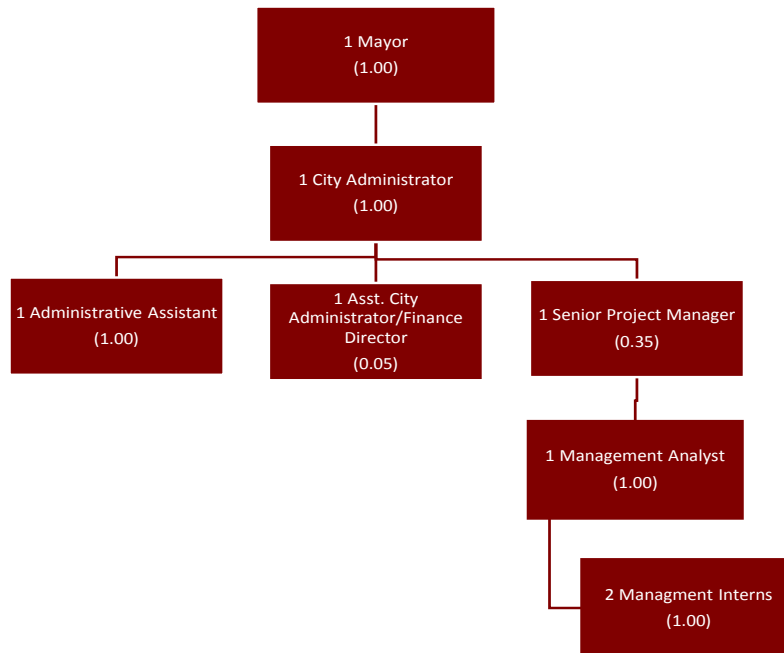
The **Mayor's** role as chief executive officer consists of administering the budget, facilitating City Council meetings, external affair representation, and making appointments for council advisory boards and commissions. Additionally, the **Mayor** executes bonds, notes, contracts, and written obligations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

		2016	2017	2017	2018
		Actual	Proposed	Actual	Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase citizen satisfaction by increasing quality of life for all Eagle Mountain citizens				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.7	3.8	3.48	3.8
1.2	Eagle Mountain has become a better place to live in the past five years	3.7	3.8	3.75	3.8
1.3	Effectiveness in making positive changes within the community	3.6	3.7	3.61	3.7
1.4	Eagle Mountain City administration has done a good job managing City affairs	3.7	3.8	3.62	3.8



EXECUTIVE DEPARTMENT ORGANIZATION

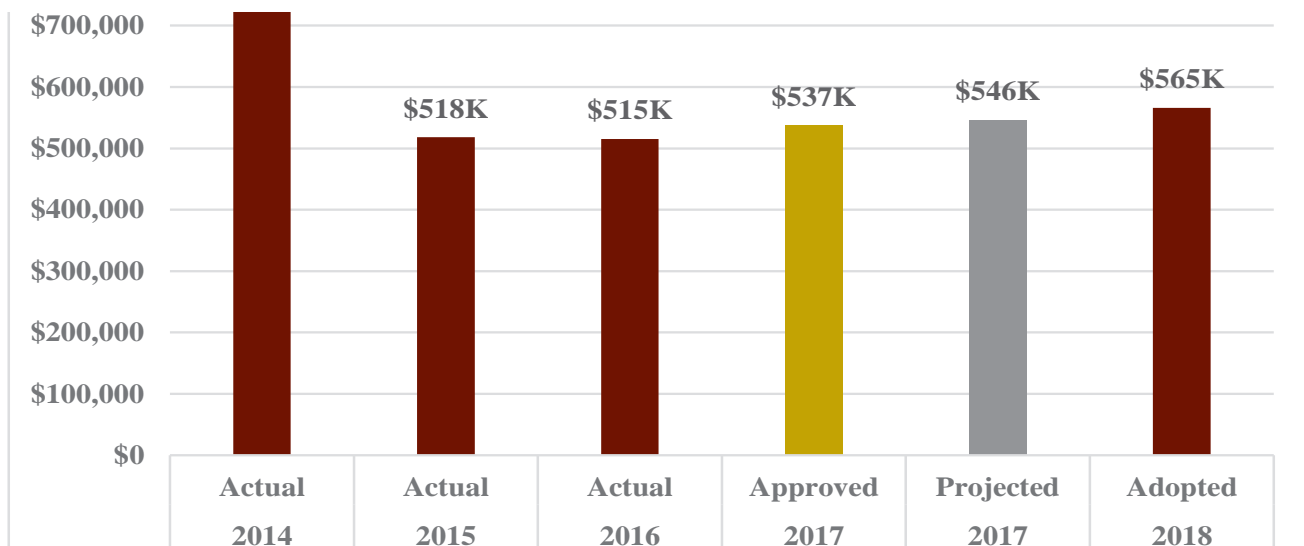


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

EXECUTIVE DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 had no change. (5.41 in FY 2017 to 5.41 in FY 2018).

EXECUTIVE DEPARTMENT EXPENDITURE TRENDS



EXECUTIVE

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 5%.

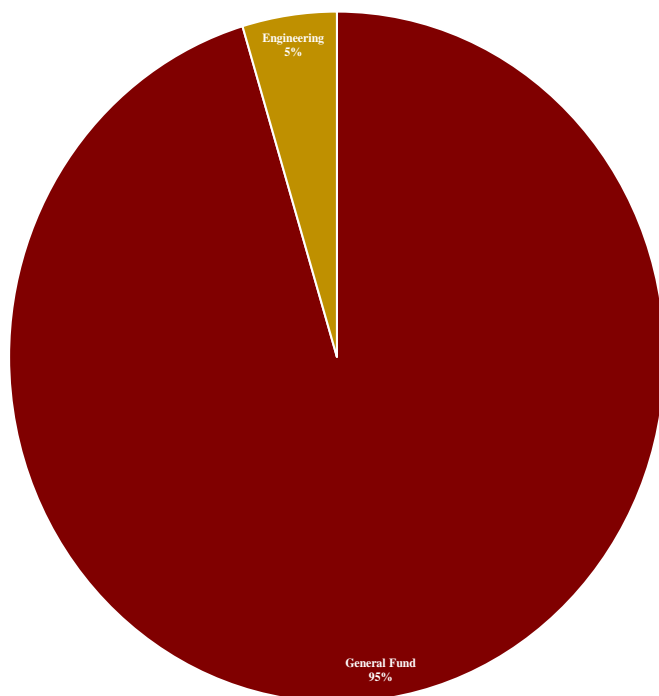
Personnel Services - Full time and part time salaries, along with benefits increased this year. This resulted in an increase in personnel services (\$19,882).

Interfund Transactions - Interfund transactions increased between fiscal years due to a transfer to fleet fund (\$11,186).

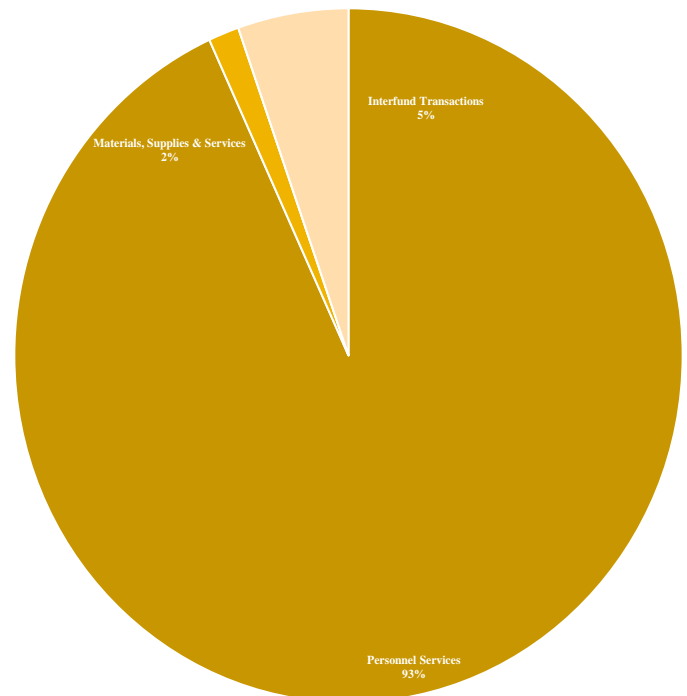
Materials, Supplies & Services - This category decrease for FY 2018 (\$2,300).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General						
Sub 11- Executive						
Department 41310- Executive Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	675,850	483,349	481,322	507,233	518,502	527,115
Materials, Supplies & Services	10,504	8,536	9,193	10,700	8,800	8,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	38,537	26,399	24,871	19,099	19,099	30,285
Expenditure Total:	724,891	518,285	515,385	537,032	546,401	565,799
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	724,891	518,285	515,385	537,032	546,401	565,799
Revenue Total:	724,891	518,285	515,385	537,032	546,401	565,799
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	4.35	2.35	2.35	2.75	2.75	2.75
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	7.01	5.01	5.01	5.41	5.41	5.41

Fund 10- General						
Sub 11- Executive						
Department 41310- Executive Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT	456,386	318,454	329,255	335,885	353,968	347,850
1111 Annual Leave Payout						
1112 Salaries - PT	18,711	15,017	13,395	17,846	10,094	20,592
1211 Overtime	1,743	472	499	2,000	526	2,000
1212 Wellness Benefit		100				
1242 Car Allowance	6,000	6,054	5,786	6,000	6,000	6,000
1300 Employee Benefits	32,652	17,367	18,019	17,725	19,396	18,467
1311 Bonus						
1511 FICA	4,587	3,950	3,950	1,106	3,728	1,277
1512 Medicare	6,848	5,084	5,204	5,129	5,526	5,342
1521 Retirement	56,951	47,092	49,456	52,802	52,104	55,012
1531 State Insurance Fund						
1541 Health Insurance	83,113	63,120	49,940	61,947	60,292	63,470
1545 Dental Insurance	6,427	4,813	3,752	4,268	4,812	4,508
1548 Vision Insurance	1,158	838	676	799	776	799
1551 Cafeteria Plan			585			
1561 Long Term Disability	1,275	990	805	1,725	1,280	1,797
Total:	675,850	483,349	481,322	507,233	518,502	527,115
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (SHRM)	2,526	4,510	3,778	2,500	200	200
2211 Public Notices						
2321 Travel & Training	7,009	3,621	4,956	7,700	7,700	7,700
2369 Meetings	569	344	59	500	500	500
2411 Office Expenses & Supplies		61				
2421 Postage						
2513 Equipment Supplies & Maintenance						
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services						
5002 Misc. Services & Supplies			400		400	
5003 Special Projects	400					
Total:	10,504	8,536	9,193	10,700	8,800	8,400
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	38,537	26,399	24,871	19,099	19,099	30,285
Other Fund Transfer						
Total:	38,537	26,399	24,871	19,099	19,099	30,285

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:

- Carpet was replaced in City Hall and the Library.
- City Hall Roof shakes were stained to prolong the life of the roof.
- Energy efficient lights were installed in City Hall.
- HVAC was upgraded to eliminate systematic issues.
- Exterior wood structures were refinished to prolong the life of the structure.

Goals:

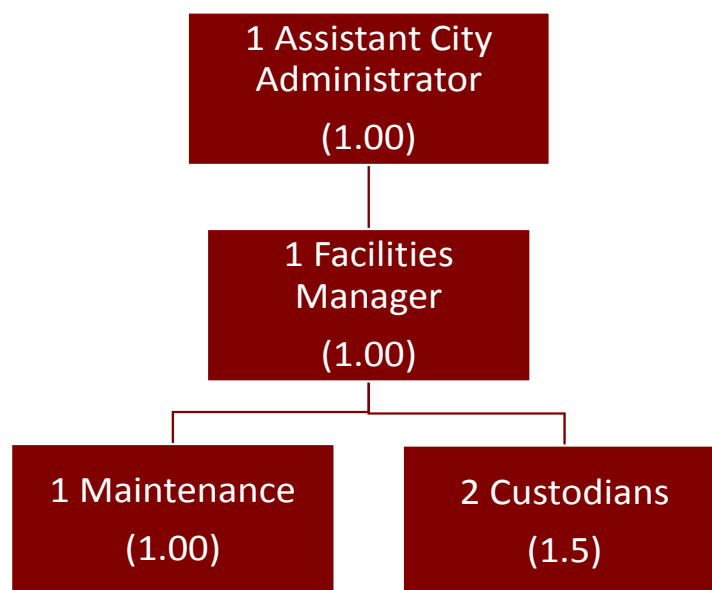
- Identify and implement opportunities to enhance safety, efficiency and cost control in facilities maintenance.
- Work on landscaping at City Hall: Replace landscape borders with concrete curb border, replace plants that have died and been removed.
- Seal the asphalt parking lots at City Hall and CDB.
- Expand parking at the CDB.
- Refurbish the old public safety building for the senior citizens.

Facilities Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	3	n/a	3
City Objective	Provide High Quality Services				
Department Objective	Provide timely and effective solutions for facility issues				
2.1	Continue gaining knowledge and skills regarding facility maintenance and upkeep	Y	Y	Y	Y
2.2	Keep up to date on best techniques and technology options	Y	Y	Y	Y
City Objective	Promote Economic Development				
Department Objective	Seek and engage local vendors to support citizen-owned business while providing improved cost control				
3.1	Make contact with local vendors and businesses on a regular basis	Y	Y	Y	Y



FACILITIES DEPARTMENT ORGANIZATION



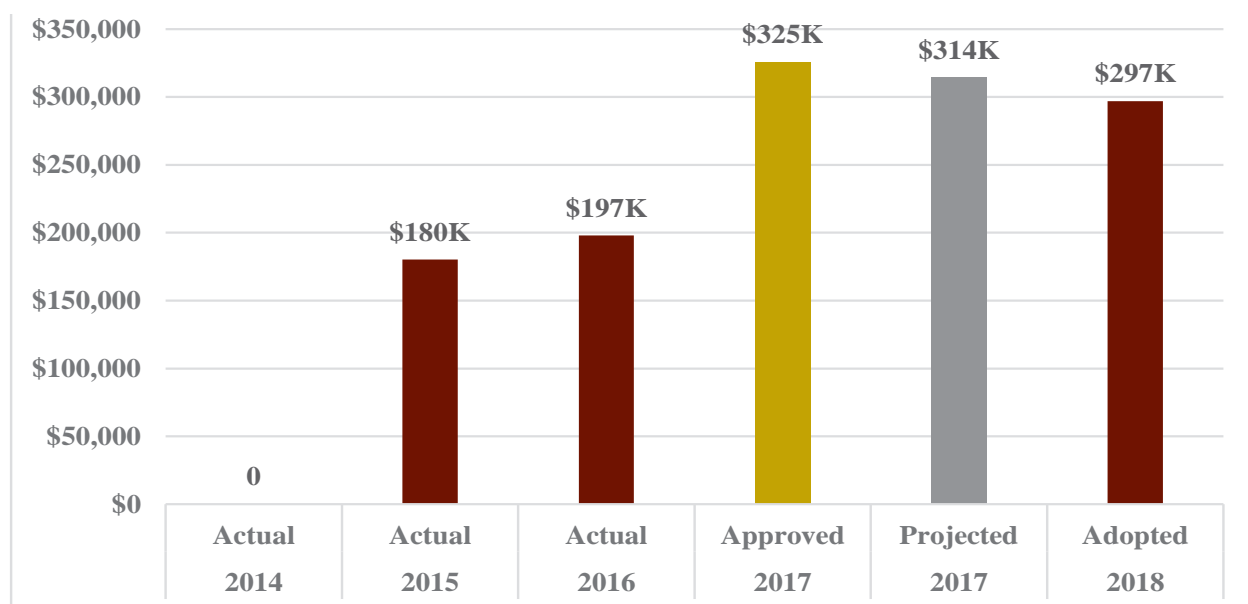
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

FACILITIES DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 increased 0.65 (2.10 in FY 2017 to 2.75 in FY 2018).

Facilities

FACILITIES DEPARTMENT EXPENDITURE TRENDS



FACILITIES

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 9%.

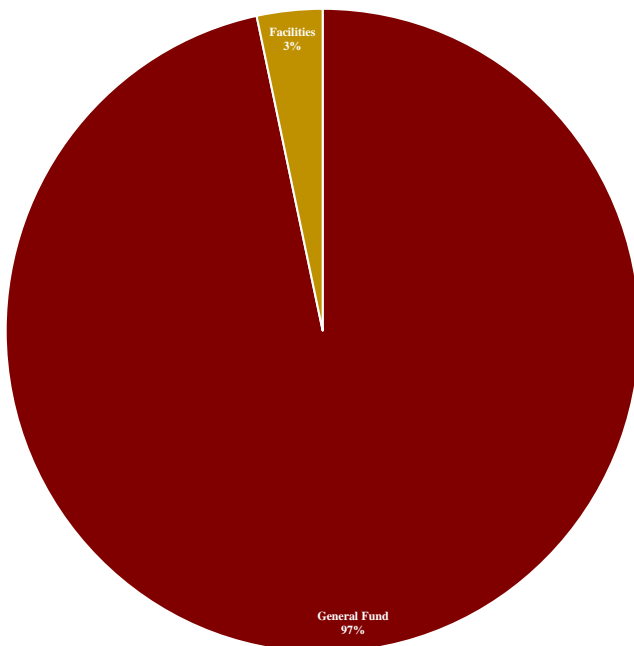
Personnel Services - Increased costs for full time and part time salaries increased personnel services (\$32,556).

Interfund Transactions - A transfer to the Fleet Fund increased interfund transactions costs (\$4,717).

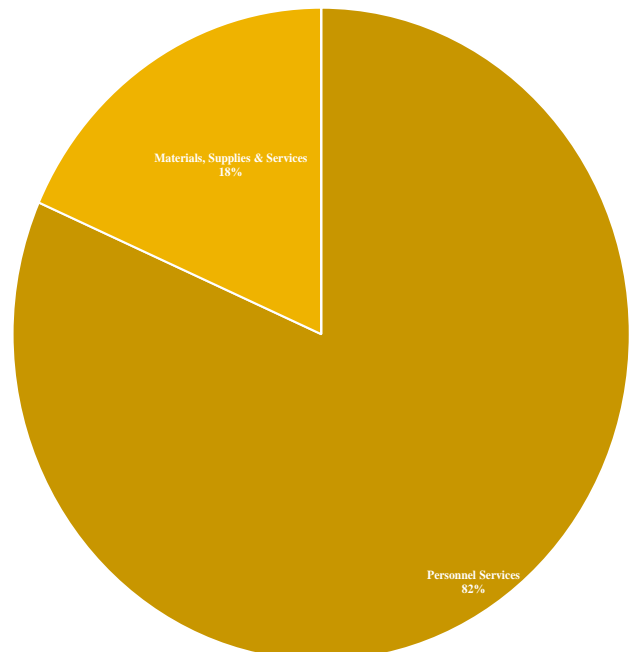
Materials, Supplies & Services - Increased costs for maintenance, increased materials, supplies, and services (\$10,000).

Capital Outlay - There were decreases in building improvements, but an increase in equipment. Overall, capital outlay costs decreased (\$76,000).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	99,863	113,436	124,850	125,568	157,406
Materials, Supplies & Services	-	80,455	82,734	103,500	94,397	113,500
Capital Outlay	-	-	1,790	83,000	80,000	7,000
Interfund Transactions	-	-	-	14,410	14,410	19,128
Expenditure Total:	-	180,318	197,959	325,761	314,375	297,034
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	-	180,318	197,959	325,761	314,375	297,034
Revenue Total:	-	180,318	197,959	325,761	314,375	297,034
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time		1.00	1.63	2.10	2.10	1.50
Part-time/Seasonal						1.25
FTE Total:	-	-	1.63	2.10	2.10	2.75

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT		41,071	41,728	40,706	39,520	77,833
1112 Salaries - PT		1,371	44,545	16,068	17,924	29,458
1115 Unemployment						
1211 Overtime		28	92		656	
1300 Employee Benefits		2,548	2,689	6,993	3,206	4,826
1321 Clothing Allowance						900
1511 FICA		85	694	260	1,112	477
1512 Medicare		614	752	1,781	778	1,556
1521 Retirement		7,378	6,544	20,834	5,990	14,376
1531 State Insurance Fund		28,986			38,000	
1541 Health Insurance		16,154	14,823	34,690	16,658	25,388
1545 Dental Insurance		1,248	1,213	2,390	1,316	1,803
1548 Vision Insurance		213	202	448	214	320
1551 HSA Admin Fees						
1561 Long Term Disability		167	154	681	194	470
Employee Assistance Plan						
Total:	-	99,863	113,436	124,850	125,568	157,406
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2431 Uniforms & Clothing			188			
2513 Equipment Supplies & Maintenance		53	3,945	5,000	5,000	5,000
2610 Buildings & Ground Maintenance		31,957	27,766	25,000	41,245	55,000
2612 Janitorial Services		12,926	5,750	15,000	5,836	15,000
2613 Contract Services (Janitorial)		9,325				
3111 Utilities		25,528	44,399	45,000	28,816	30,000
4531 Professional/Technical Services		666	686	13,500	13,500	8,500
6211 Insurance & Surety Bonds						
Total:	-	80,455	82,734	103,500	94,397	113,500
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7211 Building & Bldg. Improvements				83,000	80,000	
7410 Equipment						7,000
7412 Computer Equipment						
7552 Furniture			1,790			
Total:	-	-	1,790	83,000	80,000	7,000
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund				14,410	14,410	19,128
Other Fund Transfer						
Total:	-	-	-	14,410	14,410	19,128

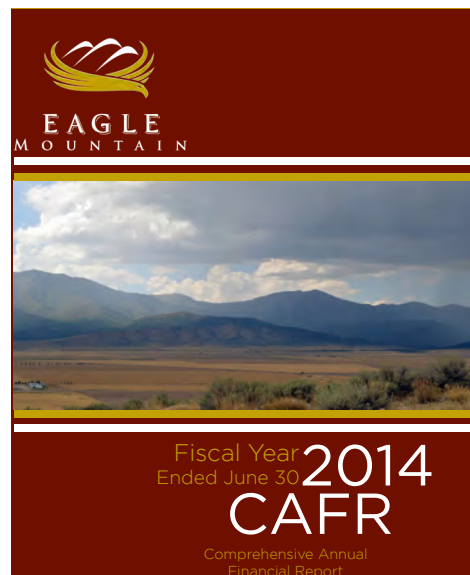
FINANCE

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



The Finance Department prepares the Annual Financial Audit Report

Accomplishments:

- Awarded the GFOA Distinguished Budget Award for the 10th consecutive year.
- Awarded the GFOA CAFR award for the 8th consecutive year.
- Awarded GFOA PAFR award for the 3rd consecutive year.

Goals:

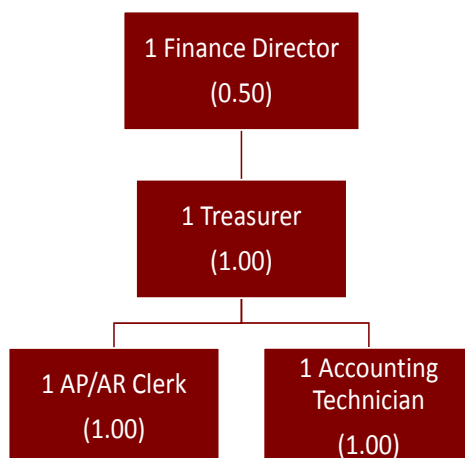
- Expand the 5 year financial plan from the General Fund to all funds.
- Continue to submit for and receive the three major GFOA Financial Awards: Distinguished Budget Award, Certificate of Achievement in Financial Reporting and the Popular Annual Financial Report.

Finance Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Create a budget each year to explain the City's financial decisions for the upcoming fiscal year				
1.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	Y
1.2	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	3.4	3.5	3.46	3.5
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Create a City Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR) each year				
2.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	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

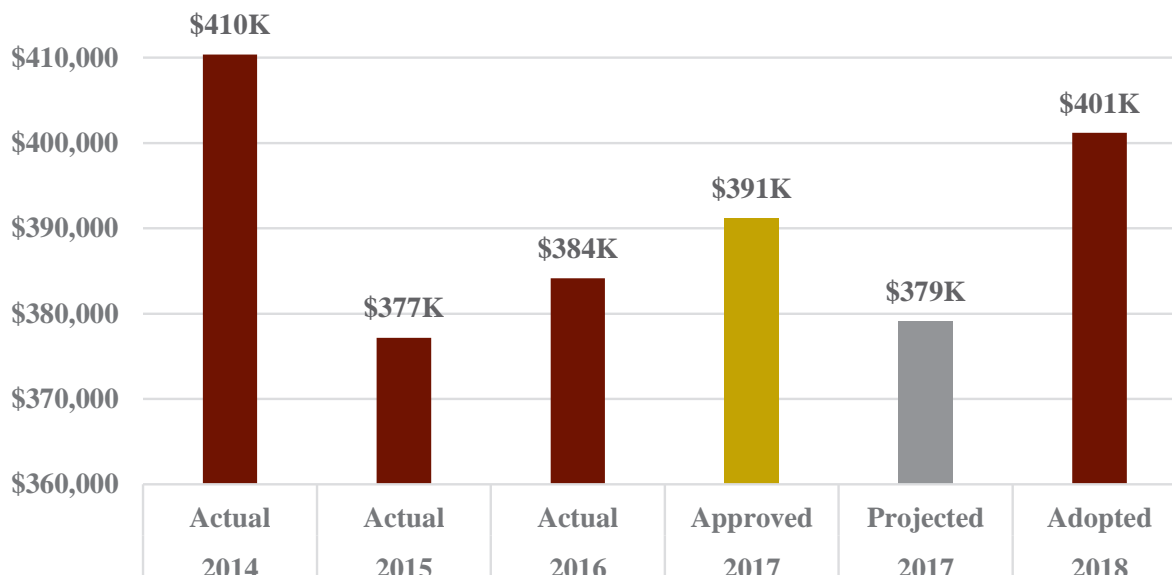


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

FINANCE DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 had no change. (3.60 in FY 2017 to 3.60 in FY 2018).

FINANCE DEPARTMENT EXPENDITURE TRENDS



FINANCE

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASE by 2.5%.

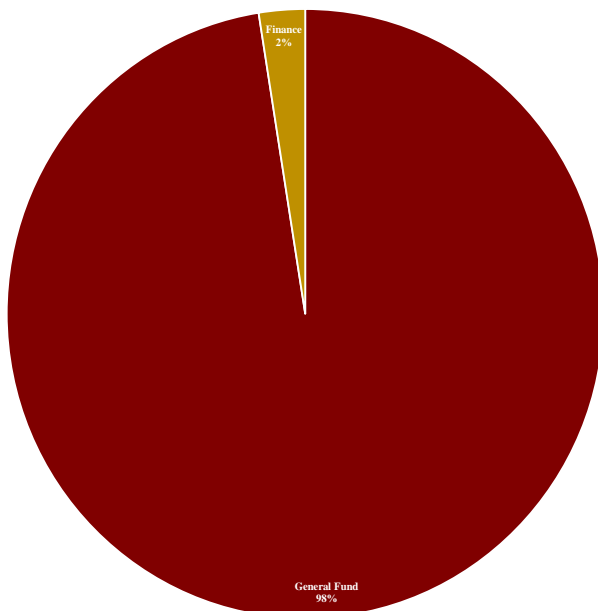
Personnel Services - Salaries, retirement, and insurance all increased causing an overall increase(\$7,133).

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

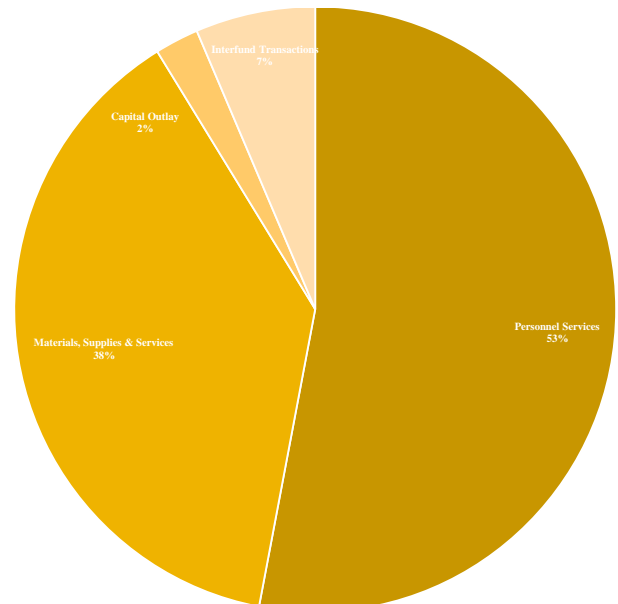
Materials, Supplies & Services - Auditing and accounting supplies caused this category to increase (2,850).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	330,563	303,368	312,058	320,244	295,240	327,378
Materials, Supplies & Services	79,815	73,807	72,096	70,950	83,850	73,800
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	410,378	377,175	384,155	391,194	379,090	401,178
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	410,378	377,175	384,155	391,194	379,090	401,178
Revenue Total:	410,378	377,175	384,155	391,194	379,090	401,178
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	3.00	3.00	3.00	2.60	2.60	2.60
Part-time/Seasonal						
FTE Total:	4.00	4.00	4.00	3.60	3.60	3.60

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	214,919	190,159	197,271	206,757	180,914	211,050
1211 Overtime		362	61		254	
1212 Wellness Benefit		100				
1300 Employee Benefits	12,706	12,050	13,010	11,286	11,510	11,553
1311 Bonus						
1511 FICA						
1512 Medicare	2,900	2,675	2,730	2,998	2,508	3,060
1521 Retirement	37,160	33,769	34,643	33,623	32,314	34,416
1531 State Insurance Fund						
1541 Health Insurance	56,534	57,895	57,905	59,469	61,166	60,931
1545 Dental Insurance	4,700	4,783	4,868	4,097	4,882	4,328
1548 Vision Insurance	854	817	807	767	788	767
1561 Long Term Disability	790	759	764	1,248	904	1,273
Total:	330,563	303,368	312,058	320,244	295,240	327,378
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (GFOA, UGFOA, APT US&C, UAPT)	935	875	1,208	600	600	600
2321 Travel & Training	3,839	5,414	1,567	3,500	3,500	3,500
2369 Meetings	124	274	253	300	300	300
2411 Office Expenses & Supplies			24			
2421 Postage						
2513 Equipment Supplies & Maintenance						
2531 Mileage Reimbursement						
2710 Budget/CAFR Prep		905	1,108	1,050	1,050	1,050
4140 Banking Fees	29,729	26,310	25,975	25,000	25,000	25,000
4151 Auditing & Accounting	37,593	39,456	35,805	37,500	39,350	39,350
4211 Computer Network & Data Process						
4221 Web Site Maintenance						
4261 Computer Software & Maintenance						
4521 Collection Fees	539	758	6,157	3,000	14,050	4,000
4531 Professional/Technical Services						
5002 Misc. Services & Supplies						
5862 General Fund Pass-Through	7,057	(185)				
Total:	79,815	73,807	72,096	70,950	83,850	73,800
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

HUMAN RESOURCES

Mission

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

Department Description

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

- Updated & implemented performance evaluations
- Created New Employee Brochures
- Completed a successful Utah Retirement Systems Audit

Goals:

Human Resources Performance Measurements

		2016	2017	2017	2018
		Actual	Proposed	Actual	Proposed
City Objective	Provide High Quality Services				
Department Objective	Encourage a healthy and supportive environment for City employees				
1.1	Develop and continue to support the wellness committee	Y	Y		Y
1.2	Increase the number of supervisory meeting held each year	Y	Y		Y
City Objective	Prioritize Safety Measures for City Employees				
Department Objective	Promote a safe environment for all City employees				
2.1	Hold monthly employee meetings that discuss employee safety once a month	Y	Y		Y
2.2	Become more involved with the safety committee by attending meetings	Y	Y		Y



HR DEPARTMENT ORGANIZATION

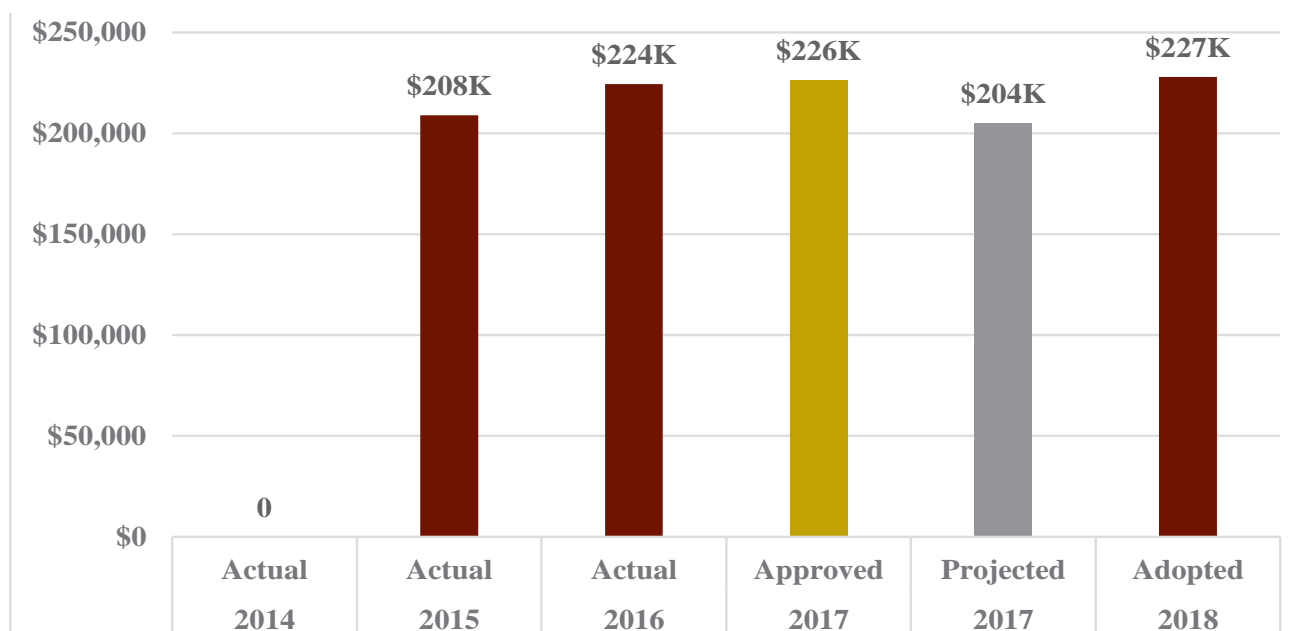


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

HR DEPARTMENT DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

HR DEPARTMENT EXPENDITURE TRENDS



HUMAN RESOURCES

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by .7%

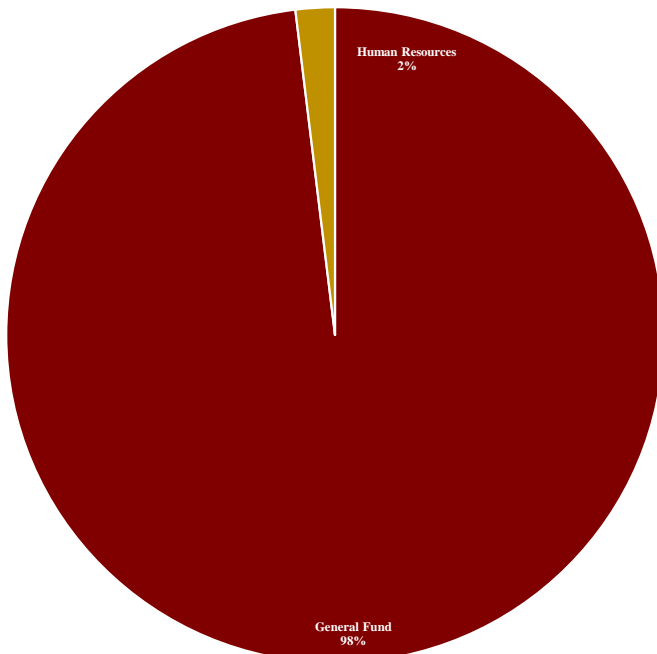
Personnel Services - Full-time salaries, clothing allowance, retirement, and benefits increased, increasing personnel services (\$8,779).

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

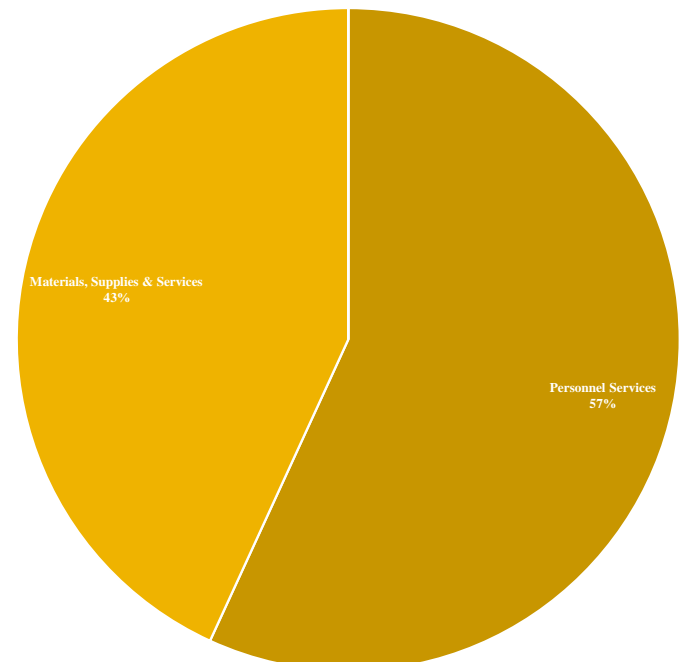
Materials, Supplies & Services - Employee activities and uniforms & clothing decreased materials, supplies, and services. (\$7,100)

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General						
Sub 19						
Department 41980 - Non-Departmental-Human Resources Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	97,969	100,218	120,818	111,446	129,598
Materials, Supplies & Services	-	110,874	124,170	105,475	93,475	98,375
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	208,843	224,388	226,293	204,921	227,973
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	-	208,843	224,388	226,293	204,921	227,973
Revenue Total:	-	208,843	224,388	226,293	204,921	227,973
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time		1.00	1.00	1.00	1.00	1.00
Part-time/Seasonal						
FTE Total:	-	-	1.00	1.00	1.00	1.00

Fund 10- General						
Sub 19						
Department 41980 - Non-Departmental-Human Resources Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT		62,966	65,629	69,007	68,844	72,092
1112 Salaries - PT				-		-
1115 Unemployment				5,000		5,000
1211 Overtime		659	916			
1300 Employee Benefits		3,945	3,957	4,278	4,014	4,470
1321 Clothing Allowance					4,800	4,400
1511 FICA				-	224	
1512 Medicare		903	958	1,001	1,116	1,045
1521 Retirement		11,751	12,281	12,746	13,646	13,315
1531 State Insurance Fund (Worker's Comp)		(3)		9,000		9,000
1541 Health Insurance		16,132	14,905	16,519	16,928	16,925
1545 Dental Insurance		1,248	1,217	1,138	1,330	1,202
1548 Vision Insurance		213	202	213	214	213
1551 HSA Admin Fees				1,500		1,500
1561 Long Term Disability		155	152	416	330	435
Employee Assistance Plan						
Total:	-	97,969	100,218	120,818	111,446	129,598
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (ULCT, MAG, SHRM)		23,966	21,533	24,000	24,000	25,000
2320 Allocated Credit Cards						
2321 Travel & Training			150	2,250	2,250	2,250
2369 Meetings						
2371 Educational Assistance		6,356	3,921	9,000	6,000	9,000
2378 Safety Awards			200	600	600	1,500
2379 Employee Activities		5,927	3,589	10,000	4,500	4,500
2411 Office Expenses & Supplies		19,525	18,069	23,000	23,000	23,000
2421 Postage		1,077				
2431 Uniforms & Clothing (Office Employees)		2,502	2,573	3,500		
2461 Computer Software & Maint		1,565	1,625	1,625	1,625	1,625
4531 Professional & Technical Services		4,279	10,639	6,500	6,500	6,500
6211 Insurance and Surety Bonds		45,678	61,871	25,000	25,000	25,000
Total:	-	110,874	124,170	105,475	93,475	98,375
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

INFORMATION TECHNOLOGY

Mission

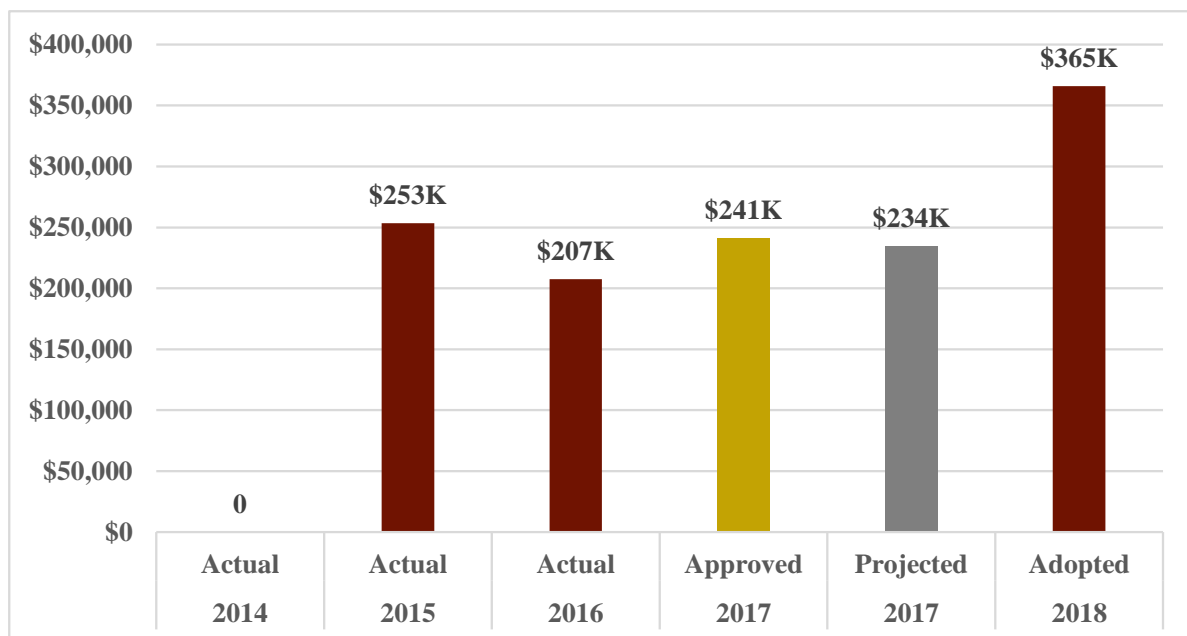
To provide the highest quality technology based services in the most cost-effective manner to facilitate the achievement of goals and objectives of each of the City's Departments.



Department Description

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

IT DEPARTMENT EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES FY 2017 Approved Compared to 2016 Approved

The total budget INCREASED by 52%.

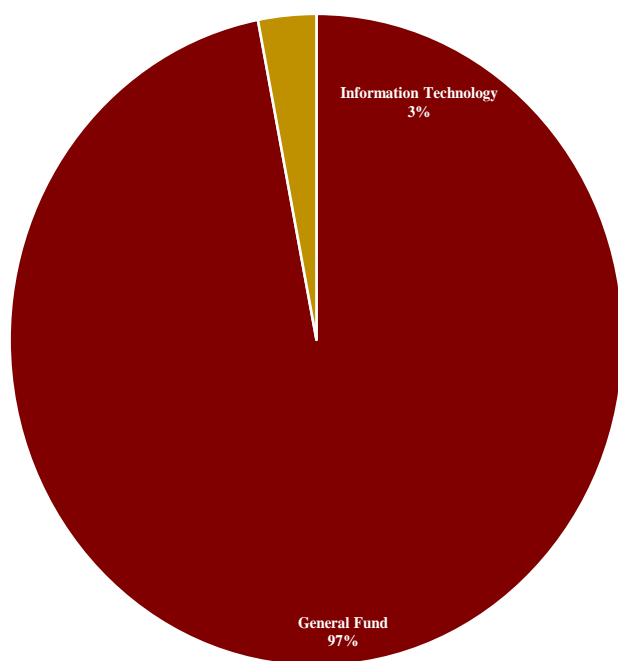
Personnel Services - There are no personnel services expenditures for this department.

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

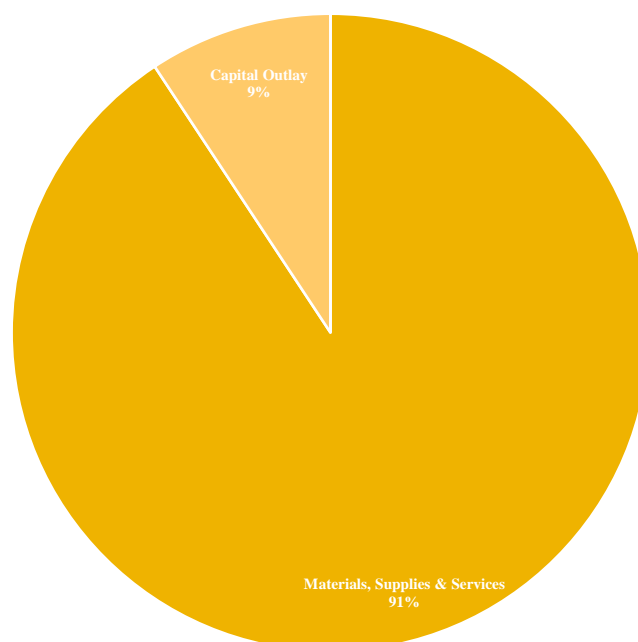
Materials, Supplies & Services - Due to increased equipment, printer maintenance, website maintenance, and other expenditures have increased (\$110,600).

Capital Outlay - The need for computer equipment, caused an increase in capital outlay expenditures (\$14,000).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY



INFORMATION TECHNOLOGY

Fund 10- General

Sub 19

Department 41955 - Non-Departmental-Information Technology Summary

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	-	167,629	191,537	221,300	214,584	331,900
Capital Outlay	-	85,922	15,966	20,000	20,000	34,000
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	253,551	207,502	241,300	234,584	365,900
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	-	253,551	207,502	241,300	234,584	365,900
Revenue Total:	-	253,551	207,502	241,300	234,584	365,900
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Fund 10- General

Sub 19

Department 41955 - Non-Departmental-Information Technology Detail

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT						-
1112 Salaries - PT						-
1115 Unemployment						-
1211 Overtime						-
1300 Employee Benefits						-
1511 FICA						-
1512 Medicare						-
1521 Retirement						-
1531 State Insurance Fund						-
1541 Health Insurance						-
1545 Dental Insurance						-
1548 Vision Insurance						-
1551 HSA Admin Fees						-
1561 Long Term Disability						-
Employee Assistance Plan						-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships						3,700
2320 Allocated Credit Cards						42,000
2369 Meetings						25,000
2513 Equipment, Supplies & Maintenance						9,000
3311 Telephone		47,472	40,010	42,000	41,000	48,000
3313 Cell Phones/Pagers		23,041	22,751	30,000	24,000	147,200
3315 DSL Service						57,000
4222 Printer/Copier Maintenance						48,000
4221 Website Maintenance		5,700	5,985	6,000	6,284	147,200
4261 Computer Software & Maintenance		91,303	117,460	138,300	138,300	147,200
4531 Professional/Technical Services		112	5,331	5,000	5,000	57,000
Total:	-	167,629	191,537	221,300	214,584	331,900
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7211 Building & Bldg. Improvements						34,000
7412 Computer Equipment		85,922	15,966	20,000	20,000	34,000
7552 Furniture						34,000
Total:	-	85,922	15,966	20,000	20,000	34,000
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-



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LEGISLATIVE



Mission

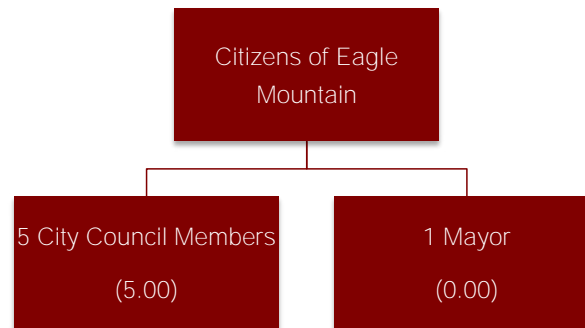
Represent residents through responsible and careful policymaking, ensuring their safety and well-being.

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

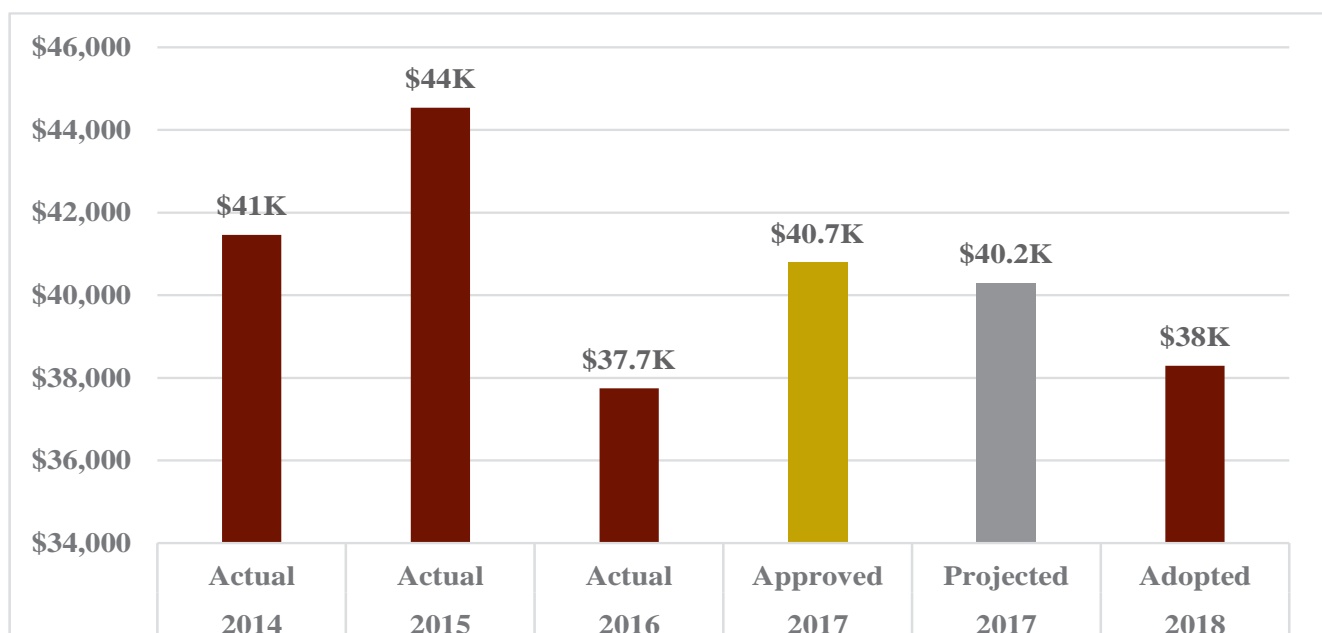


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

LEGISLATIVE DEPARTMENT PERSONNEL CHANGES

There were no changes to personnel.

LEGISLATIVE DEPARTMENT EXPENDITURE TRENDS



LEGISLATIVE

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED BY 6%

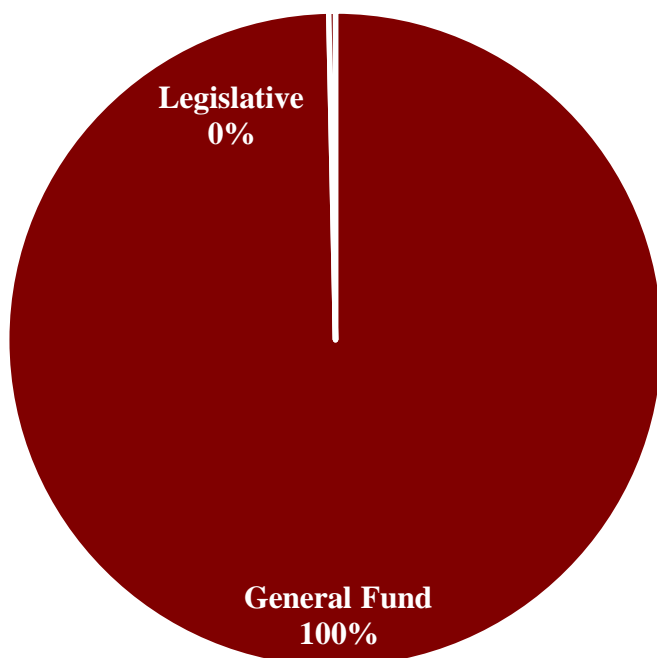
Personnel Services - There was a very insignificant and small decrease.

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

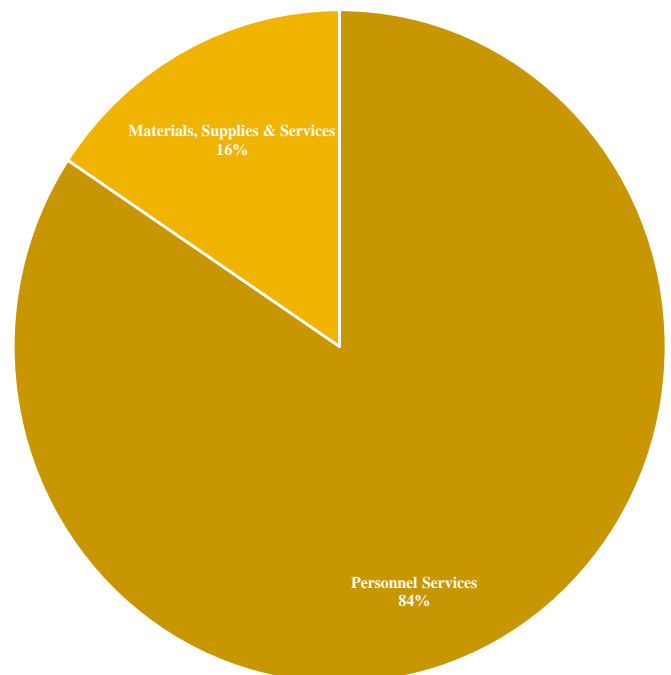
Materials, Supplies & Services - There was a decrease (\$5,664).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	32,295	32,872	31,718	32,295	32,295	32,295
Materials, Supplies & Services	9,162	11,664	6,029	8,500	8,000	6,000
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	41,457	44,536	37,747	40,795	40,295	38,295
REVENUE	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	41,457	44,536	37,747	40,795	40,295	38,295
Revenue Total:	41,457	44,536	37,747	40,795	40,295	38,295
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,536	29,464	30,000	30,000	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,860	1,893	1,827	1,860	1,860	1,860
1512 Medicare	435	443	427	435	435	435
1531 State Insurance Fund						
Total:	32,295	32,872	31,718	32,295	32,295	32,295
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships	50			500		
2321 Travel & Training	4,505	3,016	1,727	4,000	4,000	2,000
2369 Meetings	2,564	2,369	2,463	3,000	3,000	3,000
2411 Office Expenses & Supplies	688		829	500	500	500
2421 Postage						
2513 Equipment Supplies & Maintenance						
4531 Professional/Technical Services						
4950 Elections						
5002 Misc. Services & Supplies	1,015	3,984	1,009	500	500	500
5003 Special Projects	340	2,295				
Total:	9,162	11,664	6,029	8,500	8,000	6,000
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

LIBRARY

Mission

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

Department Description

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



The Library frequently provides engaging activities geared toward promoting literacy

Accomplishments:

- Increase in programming attendees
- Staff training increased
- Continued partnership to provide specialized programming
- Receipt of Community Library Enhancement Funds to increase program offerings for FY18

Goals:

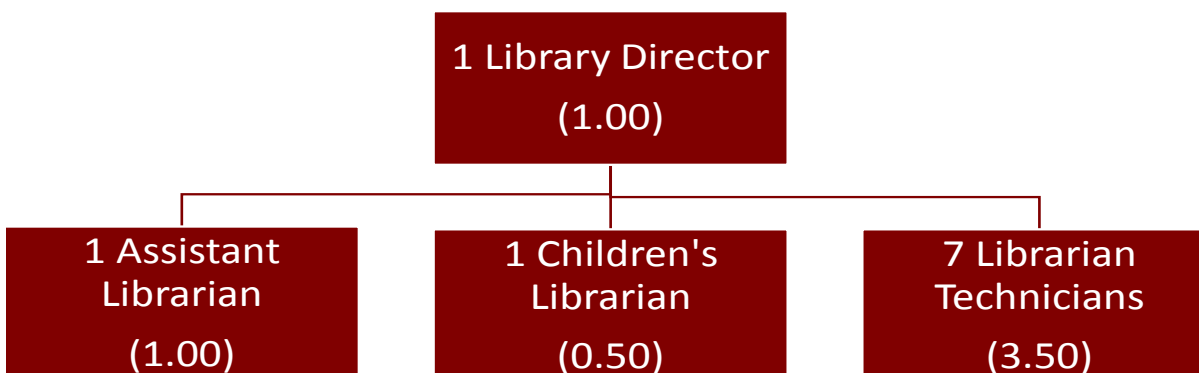
- Met state library certification 6/2017
- Cross-training in progress
- Programming took a small dip due to staffing issues during FY17

Library Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Provide High Quality Services				
Department Objective	Provide access to literature on many different platforms				
1.1	Increase usage of online rentals (e-books, e-audiobooks, etc.)	14845	16000	21020	23122
1.2	Increase number of online users	1500	2000	2568	2825
City Objective	Foster Community Involvement				
Department Objective	Hold Library events that are engaging and inclusive for Eagle Mountain Residents				
2.1	Increase number of events held	516	550	505	555
2.2	Increase number of attendees to events	11474	12000	12997	14297



LIBRARY ORGANIZATION

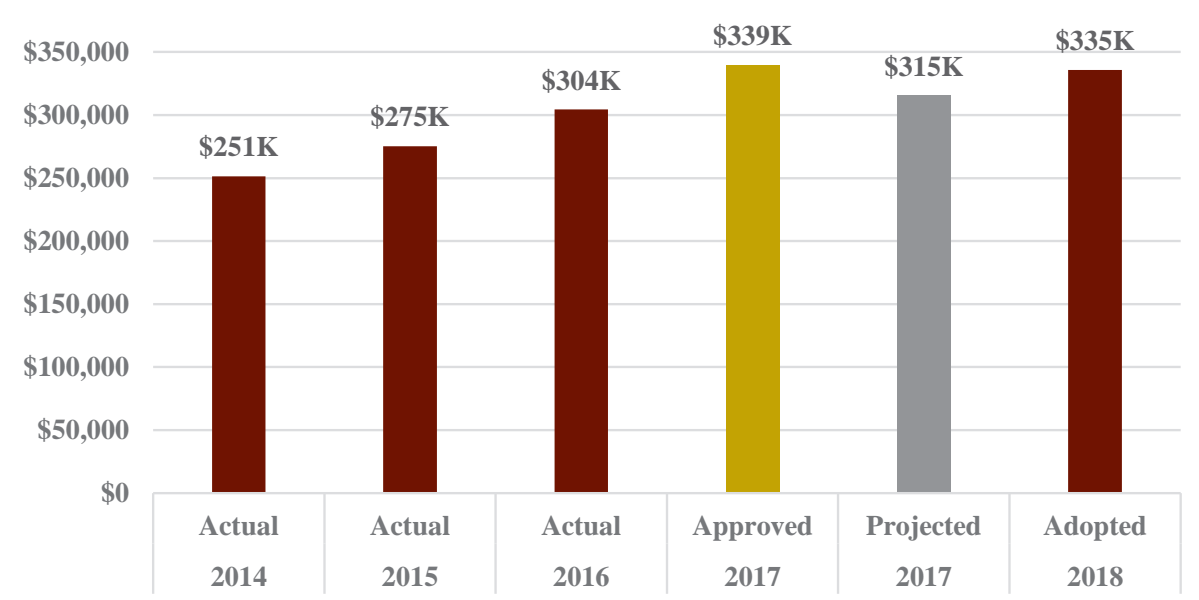


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

LIBRARY PERSONNEL CHANGES

FTEs for FY 2018 increased 0.18 (6.15 in FY 2017 to 6.33 in FY 2018).

LIBRARY EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 1%

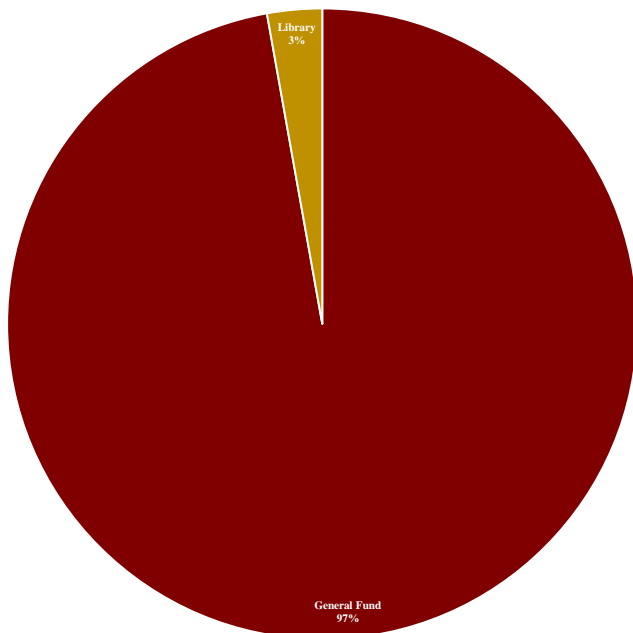
Personnel Services - Due to increases in salary and seasonal employee costs, there was an increase in personnel services expenditures (\$15,543).

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

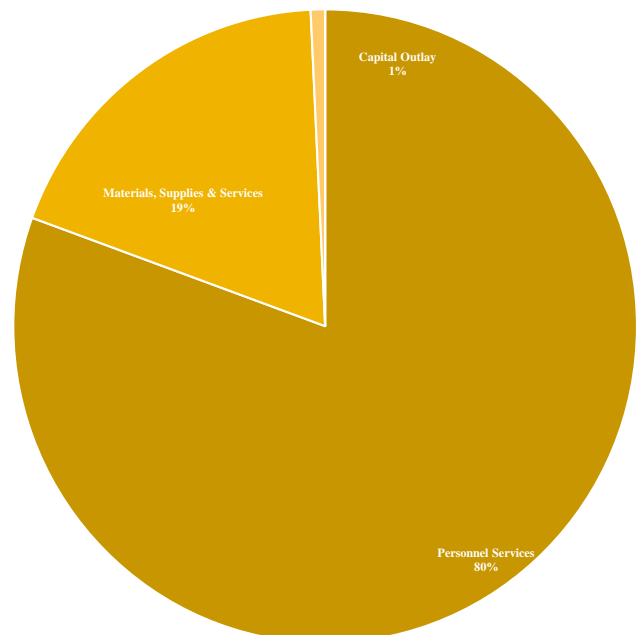
Materials, Supplies & Services - Due to an decrease in computer network & library materials, materials, supplies, and services expenditures have decreased (\$8,610)

Capital Outlay - Due to decreased costs for equipment and furniture, capital outlay expenditures increased (\$10,500).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	192,101	223,629	218,516	255,031	231,110	270,574
Materials, Supplies & Services	59,225	51,260	84,042	71,420	71,328	62,810
Capital Outlay	171	286	1,796	13,000	13,000	2,500
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	251,497	275,175	304,353	339,451	315,438	335,884
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	251,497	275,175	304,353	339,451	315,438	335,884
Revenue Total:	251,497	275,175	304,353	339,451	315,438	335,884
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal	3.15	3.15	3.75	4.15	4.15	4.33
FTE Total:	5.15	5.15	5.75	6.15	6.15	6.33

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	84,920	93,290	94,816	97,501	94,662	99,215
1112 PT/Temp Seasonal Salaries	49,699	65,313	61,189	88,931	69,710	100,479
1211 Overtime		154.96	188		8	
1212 Wellness Benefit		100.00				
1300 Employee Benefits (401k or 457)	5,219	5,800	5,878	6,045	5,870	6,151
1311 Bonus						
1511 FICA	2,982	3,893	3,788	5,514	4,322	6,230
1512 Medicare	1,780	2,170	2,168	2,703	2,284	2,896
1521 Retirement	14,555	17,278	17,510	18,008	17,484	18,325
1531 State Insurance Fund						
1541 Health Insurance	29,985	32,455	29,893	33,038	33,240	33,851
1545 Dental Insurance	2,307	2,496	2,434	2,276	2,640	2,404
1548 Vision Insurance	414	426	403	426	426	426
1561 Long Term Disability	241	254	248	588	464	599
Total:	192,101	223,629	218,516	255,031	231,110	270,574
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (Membership Renewals, Jr. Library Guild, Rocket Languages, Universal Class, Law Depot, ALA, ULA, MPLA, ARSL, Audio Book Subscription)	7,138	11,322	13,194	13,310	13,310	13,000
2321 Travel & Training	380	1,039	109	500	500	1,000
2369 Meetings	95	145	143	300	208	150
2411 Office Expenses & Supplies	2,492	3,020	3,027	3,000	3,000	3,000
2421 Postage						
2513 Equipment, Supplies, & Maintenance	1,794		1,030	2,000	2,000	1,500
2531 Mileage Reimbursement						
3111 Utilities	600					
4211 Computer Network & Data Process	14,000	13,184	15,182	14,110	14,110	12,160
5002 Misc. Services & Supplies						
5791 Library Materials & Books	20,738	21,544	29,145	30,000	30,000	30,000
5793 Replacement Books	10					
5795 Library Materials From Grants	11,265	250	21,452	6,700	6,700	
5856 Library Events	713	756	760	1,500	1,500	2,000
Total:	59,225	51,260	84,042	71,420	71,328	62,810
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment				6,000	6,000	
7412 Computer Equipment		286	1,796	2,500	2,500	2,500
7552 Furniture	171			4,500	4,500	
Total:	171	286	1,796	13,000	13,000	2,500
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

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



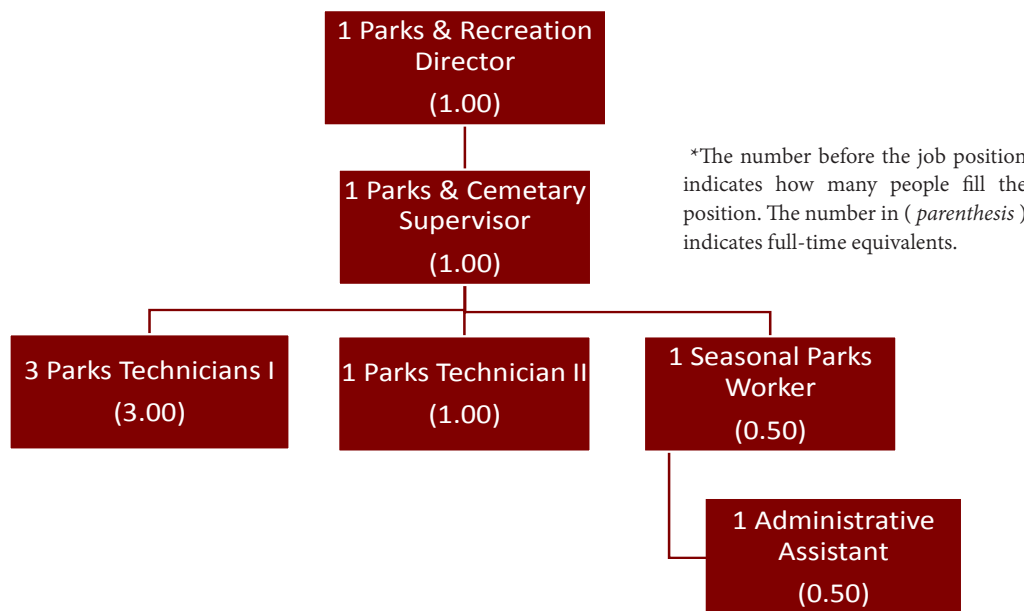
The splash pad at Nolen Park is a popular attraction

Parks Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Provide Transparency and Accountability for City Funds				
Department Objective	Maintain and improve parks staying within budgetary constraints				
1.1	Work to get grant funding for park improvements (goal will be set next year)	Y	Y	Y	Y
1.2	Track park facility rentals (goal will be set next year)	Y	Y	Y	Y
City Objective	Prioritize Safety Measures for City Employees				
Department Objective	Ensure that all parks employees have a thorough knowledge of safety policies and procedures				
2.1	Hold monthly safety meetings	10	12	10	10
2.2	Track number of serious on-the-job injuries	0	0	10	0
City Objective	Improve Customer Service and Public Image				
Department Objective	Seek to improve Eagle Mountain citizens' perception of the Parks Department				
3.1	Increase City Parks rating in the Citizen Survey	3.3	5	3.5	5



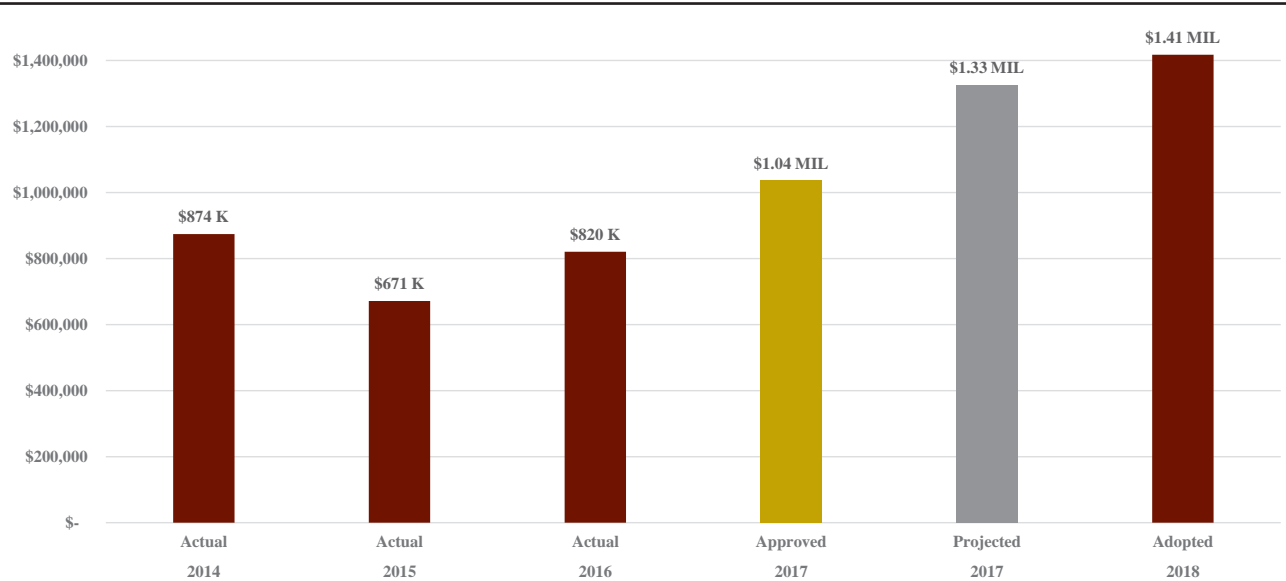
PARKS DEPARTMENT ORGANIZATION



PARKS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 increased 3.08 (6.05 in FY 2017 to 9.13 in FY 2018).

PARKS DEPARTMENT EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED BY 37% .

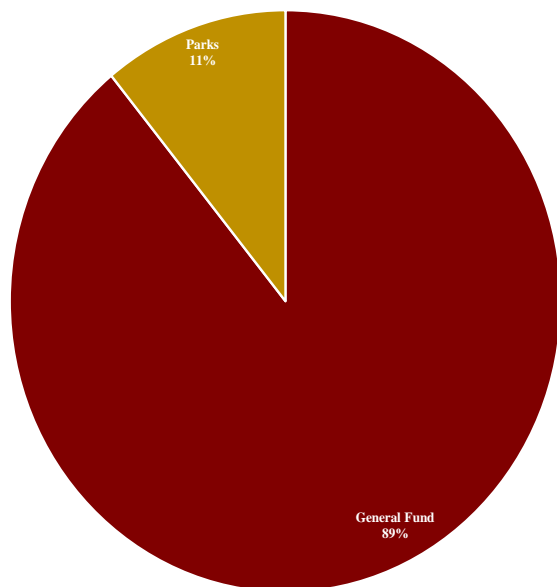
Personnel Services - Salaries, retirement and benefits increased, causing an increase in personnel services expenditures (\$215,803).

Interfund Transactions - Transfers to the fleet fund increased (\$1,756).

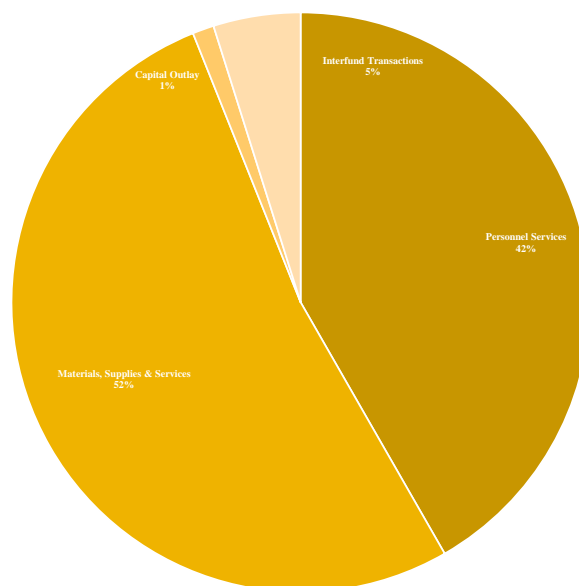
Materials, Supplies & Services - Utilities and landscaping maintenance increased , resulting in materials, supplies & services to increase (\$171,592).

Capital Outlay - Equipment expenses increased, increasing interfund transactions (\$8,000).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	239,616	264,399	308,806	375,161	340,793	590,965
Materials, Supplies & Services	416,865	364,727	479,379	568,640	890,140	740,232
Capital Outlay	35,530	1,984	-	25,000	27,734	17,000
Interfund Transactions	182,151	40,303	32,390	67,315	67,315	69,071
Expenditure Total:	874,163	671,414	820,576	1,036,116	1,325,982	1,417,268
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	874,163	671,414	820,576	1,036,116	1,325,982	1,417,268
Revenue Total:	874,163	671,414	820,576	1,036,116	1,325,982	1,417,268
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	5.25	4.00	3.70	4.55	4.55	7.64
Part-time/Seasonal			1.00	1.50	1.50	1.49
FTE Total:	5.25	4.00	4.70	6.05	6.05	9.13

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	154,728	154,551	175,361	186,573	202,786	323,039
1112 PT/Temp Seasonal Salaries		8,185	4,367	42,536	5,000	21,424
1113 Salaries - FT Temp	3,300	11,853	19,011	-	-	-
1114 Salaries - PT Temp	285					
1211 Overtime	7,846	10,484	17,514	-	9,348	7,000
1212 Wellness Benefit		50				
1300 Employee Benefits	8,864	9,636	10,967	12,915	12,994	20,028
1311 Bonus				-		-
1321 Clothing Allowance					1,900	3,500
1511 FICA	205	1,281	1,592	337	337	347
1512 Medicare	2,265	2,659	3,104	2,823	3,134	4,995
1521 Retirement	27,282	30,356	33,849	38,475	37,822	59,665
1531 State Insurance Fund						
1541 Health Insurance	31,010	31,682	38,587	83,422	60,752	137,518
1545 Dental Insurance	2,809	2,751	3,400	5,747	5,012	9,768
1548 Vision Insurance	443	420	516	1,076	770	1,732
1561 Long Term Disability	580	491	538	1,257	938	1,949
Total:	239,616	264,399	308,806	375,161	340,793	590,965
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, subscriptions, & memberships (UCFC, UCPA, UNLA, ISA)	175	230	175	750	750	750
2321 Travel & Training	1,098	980	1,355	2,125	2,125	2,850
2369 Meetings		30	39	300	300	300
2411 Office Expenses & Supplies		83				
2431 Uniforms & Clothing	1,388	1,338	1,521	2,200		
2513 Equipment Supplies & Maintenance	11,644	28,560	16,462	21,000	21,000	21,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	1,283	2,733	8,299	5,000	5,000	5,000
3111 Utilities	23,234	174	75,305		9,388	20,000
4121 Attorney Fees					180	
4531 Professional/Technical Services	321,959	284,190	306,411	310,000	624,132	388,332
Ranches Landscape Maintenance						215,000
4811 Equipment Rental/Lease	9,815	14,891	9,802	14,000	14,000	20,000
5002 Misc. Services & Supplies						
5405 Park Amenities Repair/Replacement				10,000	10,000	10,000
5410 Landscaping Maintenance	18,567	24,518	31,645	30,000	30,000	47,000
5420 Trail Maintenance	27,702	7,000	28,365	100,000	100,000	10,000
5425 Silverlake Trees				71,265	71,265	
5721 Chemicals & Fertilizers				2,000	2,000	-
5760 Other Special Departmental Supplies						
Total:	416,865	364,727	479,379	568,640	890,140	740,232
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment	35,530	1,984	-	25,000	27,734	17,000
Total:	35,530	1,984	-	25,000	27,734	17,000
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9118 Transfer to Impact Fee Fund	150,838					
9154 Transfer to Fleet Fund	31,313	40,303	32,390	67,315	67,315	69,071
Other Fund Transfer						
Total:	182,151	40,303	32,390	67,315	67,315	69,071

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.



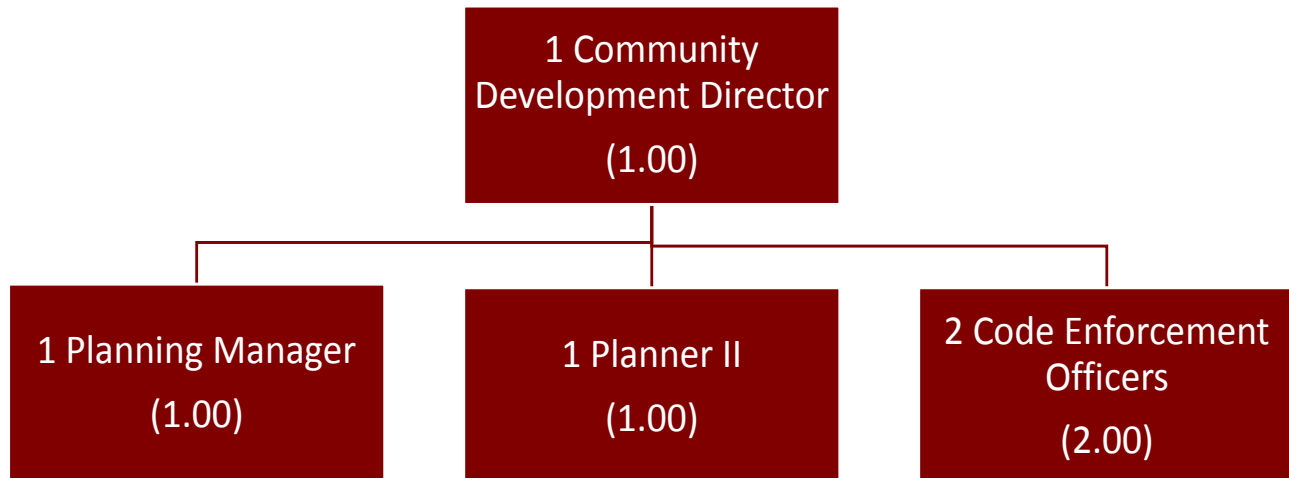
The Department plans for the growth and development of Eagle Mountain City

Planning Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Provide High Quality Services				
Department Objective	Update Project Tracking Systems				
1.1	Increase the number of Old Digital and Paper Projects updated (next year a goal will be set)	15	30	20	40
1.2	Decrease the average time between project submittal and approval (next year a goal will be set)	Y	Y	YY	Y
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase Quality of Life for Residents				
2.1	Increase the number of acres of parks and open spaces	Y	Y	Y	Y
2.2	Improve current parks and open spaces through the development process and their monetary value	Y	Y	Y	Y
2.3	Increase Planning Department rating in the Citizen Survey	3.1	3.2	3.11	3.2



PLANNING DEPARTMENT ORGANIZATION



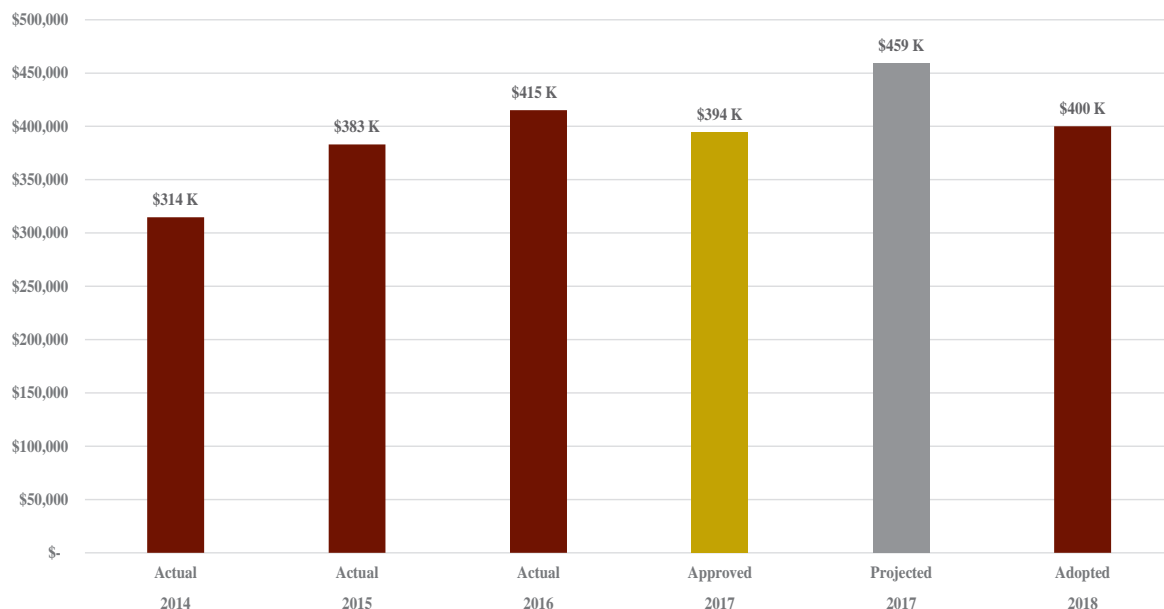
Planning

*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

FTEs for FY 2018 increased 0.50 (4 in FY 2017 to 4.50 in FY 2018).

PLANNING DEPARTMENT EXPENDITURE TRENDS



PLANNING

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 1%.

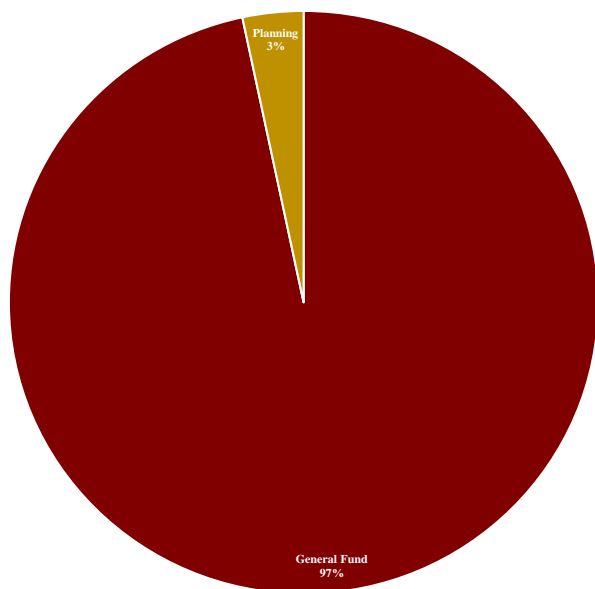
Personnel Services - Salaries decreased, as did retirement and Medicare, decreasing personnel services (14,807).

Interfund Transactions - Higher-cost transfers to the fleet fund increased interfund transaction expenditures (\$18,058).

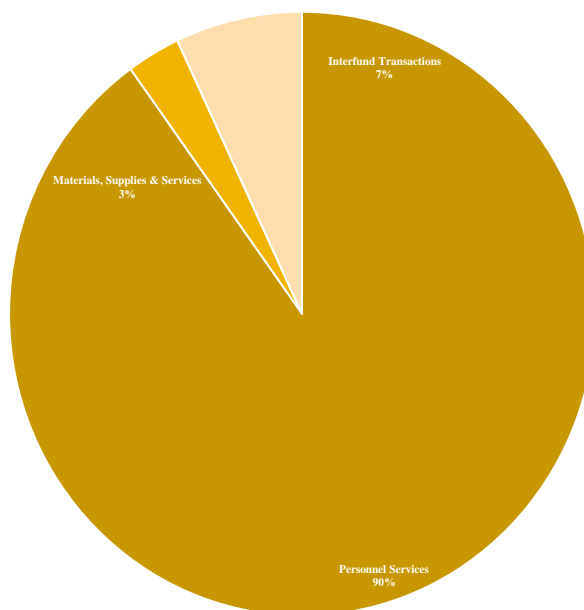
Materials, Supplies & Services - Travel & training and misc. services and supplies increases caused a slight increase in materials, supplies, and services expenditures (\$2,145).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 32 - Planning and Zoning Department 41800- Planning Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	305,612	375,567	378,439	375,118	440,054	360,311
Materials, Supplies & Services	9,090	7,513	18,184	9,700	9,300	11,845
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	18,557	9,932	9,932	27,990
Expenditure Total:	314,701	383,081	415,180	394,750	459,286	400,146
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	314,701	383,081	415,180	394,750	459,286	400,146
Revenue Total:	314,701	383,081	415,180	394,750	459,286	400,146
PERSONNEL SUMMARY(FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Part-time/Seasonal						0.50
FTE Total:	4.00	4.00	4.00	4.00	4.00	4.50
Fund 10- General Sub 32 - Planning and Zoning Department 41800- Planning Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	199,896	249,040	256,857	239,606	287,314	207,920
1112 Part-Time Salaries	8,720					17,139
1113 Planning Commissioner Meeting Per Diem						5,000
1211 Overtime		1,348	781		1,064	
1300 Employee Benefit	13,876	18,236	14,057	14,856	15,494	12,891
1311 Bonus						
1321 Clothing Allowance					400	800
1511 FICA	541					278
1512 Medicare	2,840	3,578	3,706	3,474	4,156	3,263
1521 Retirement	34,039	44,747	45,252	44,255	50,446	38,403
1531 State Insurance Fund						
1541 Health Insurance	40,947	52,541	51,645	66,077	72,970	67,701
1545 Dental Insurance	3,346	4,294	4,427	4,552	5,952	4,809
1548 Vision Insurance	578	697	698	852	936	852
1561 Long Term Disability	831	1,086	1,016	1,446	1,322	1,255
Total:	305,612	375,567	378,439	375,118	440,054	360,311
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (APA, AICP, UOCA, ICMA)	826	1,124	1,038	1,400	1,400	1,500
2321 Travel & Training	3,276	3,934	3,801	5,800	5,800	7,045
2369 Meetings	161	30	69	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing		394	381	400		
2531 Mileage Reimbursement						
3111 Utilities	2,699					
4261 Software, Maintenance & GIS	250					
4531 Professional/Technical Services		1,939	1,800	1,800	1,800	1,800
5001 Misc. Services & Supplies		93	53			1,200
6550 Capital - Studies (JLUS)						
6810 Discounts of Permit Fees	1,878		11,042			
Total:	9,090	7,513	18,184	9,700	9,300	11,845
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment						
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund			18,557	9,932	9,932	27,990
Total:	-	-	18,557	9,932	9,932	27,990

POLICE



Keeping Eagle Mountain City safe and educated

Mission

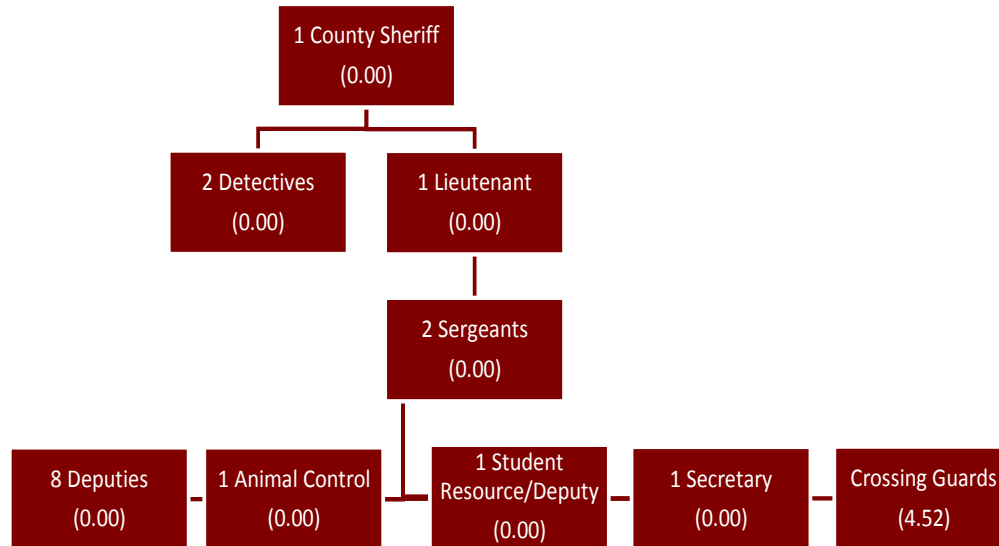
The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost-effective manner.

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



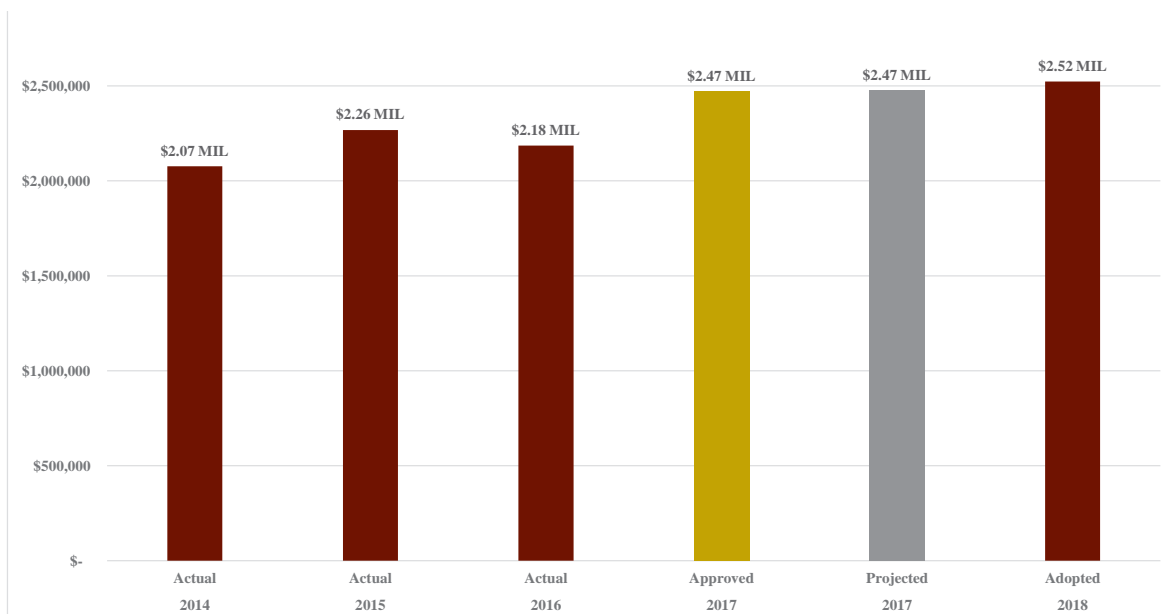
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

*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 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 2%.

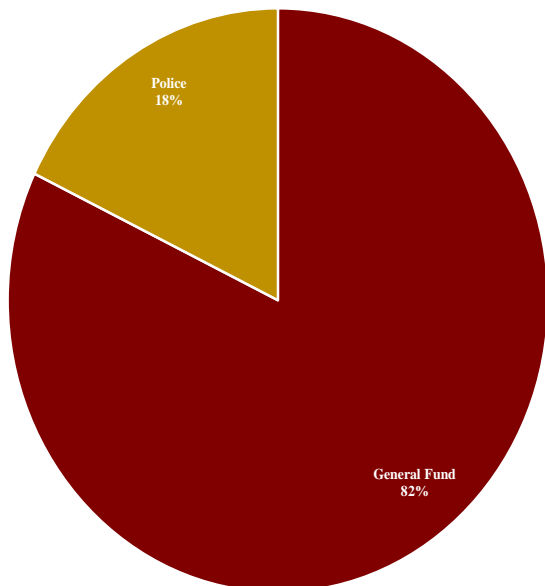
Personnel Services - There was no change in personnel services.

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

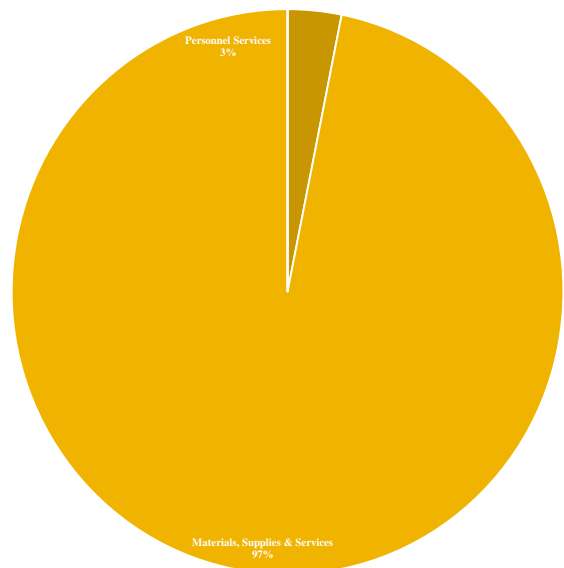
Materials, Supplies & Services - Due to increased costs for Utah Valley Dispatch and contract services, materials, supplies, and services expenditures have increased (\$166,650).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 21 - Police Division 42100- Police Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	60,908	69,844	74,454	79,440	72,892	79,440
Materials, Supplies & Services	2,015,666	2,096,925	2,110,964	2,391,415	2,402,461	2,443,500
Capital Outlay	-	100,559	-	1,000	1,000	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	2,076,574	2,267,328	2,185,418	2,471,855	2,476,353	2,522,940
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	2,076,574	2,267,328	2,185,418	2,471,855	2,476,353	2,522,940
Revenue Total:	2,076,574	2,267,328	2,185,418	2,471,855	2,476,353	2,522,940
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
FTE Total:	4.52	4.52	4.52	4.52	4.52	4.52

Fund 10- General Sub 21 - Police Division 42100- Police Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1112 PT/Temp Seasonal Salaries	56,579	64,881	69,163	73,500	67,714	73,500
1211 Overtime						
1300 Employee Benefit						
1311 Bonus				325		325
1511 FICA	3,508	4,023	4,288	4,550	4,198	4,550
1512 Medicare	821	941	1,003	1,065	980	1,065
1521 Retirement						
Total:	60,908	69,844	74,454	79,440	72,892	79,440
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
3111 Utilities	4,358	245	4,679	4,500	3,310	4,500
3311 Telephone						
4410 Animal Control (NUVASSD Cost)	23,985	24,642	28,037	32,000	26,576	32,000
4520 Contract Services	1,883,021	1,950,984	1,954,853	2,250,000	2,250,000	2,295,000
4520 Contract Services (Citation Credit)				(50,000)	(50,000)	(50,000)
4525 Utah Valley Dispatch	87,528	96,086	108,643	94,500	119,722	120,000
5002 Misc. Services & Supplies	604	11,028	5,030	2,000	2,218	2,000
5230 Emergency Management			90	150	1,166	10,000
5797 Planning Grant Expenses						
5859 RadWomen	4,102	1,100	365	500	500	500
5860 RadKids-Women/Community Safety/VIPS	5,668	6,809	5,499	7,500	5,704	7,500
5861 Communities That Care Program	6,399	6,032	3,769	7,000	7,000	7,000
5862 DUI Blitzes w/ Beer Tax Funds				43,265	36,265	15,000
Total:	2,015,666	2,096,925	2,110,964	2,391,415	2,402,461	2,443,500
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay		100,559.00				
7412 Equipment				1,000	1,000	
Total:	-	100,559	-	1,000	1,000	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

PUBLIC INFORMATION OFFICE

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:

- Marketing campaign and special events for the City's 20th anniversary
- Development of EM Gear (merchandise/apparel)
- Increased implementation of SeamlessDocs online forms to streamline applications/forms processing

Goals:

- Launch new City website with modern design, better CMS, and more user-friendly features
- Develop system for recruitment and management of community volunteers

Public Information Performance Measurements

		2016	2017	2017	2018
		Actual	Proposed	Actual	Proposed
City	Improve Customer Service and Public Image				
Department Objective	Increase public interaction and outreach campaigns				
1.1	Develop more relationships with community stakeholders such as schools, charitable organizations, boards, and others	Y	Y	Y	Y
1.2	Continue Eagle Mountain merchandise line to build community pride and increase external awareness	Y	Y	Y	Y
City	Foster Community Involvement				
Department Objective	Provide more opportunities for volunteers to help with city projects				
2.1	Establish system to recruit and organize volunteers	Y	Y	N	Y
2.2	Develop recurring project list	Y	Y	Y	Y
City	Provide High Quality Services				
Department Objective	Positive resolutions of community issues				
3.1	Increase Public Information rating in the Citizen Survey	3.8	3.9	3.7	3.8
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



PUBLIC INFORMATION OFFICE

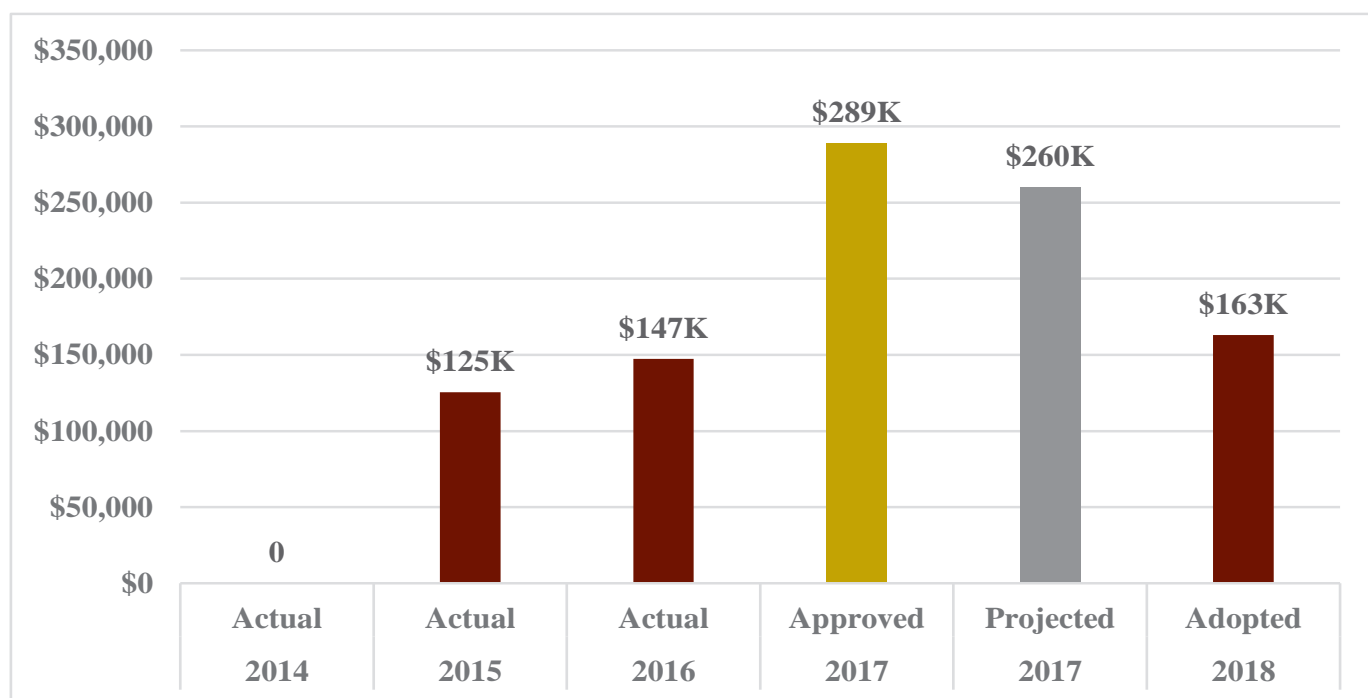


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

PUBLIC INFORMATION OFFICE PERSONNEL CHANGES

FTEs for FY 2018 decreased 0.23 (2.4 in FY 2017 to 2.2 in FY 2018).

PUBLIC INFORMATION OFFICE EXPENDITURE TRENDS



PUBLIC INFORMATION OFFICE

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 44%

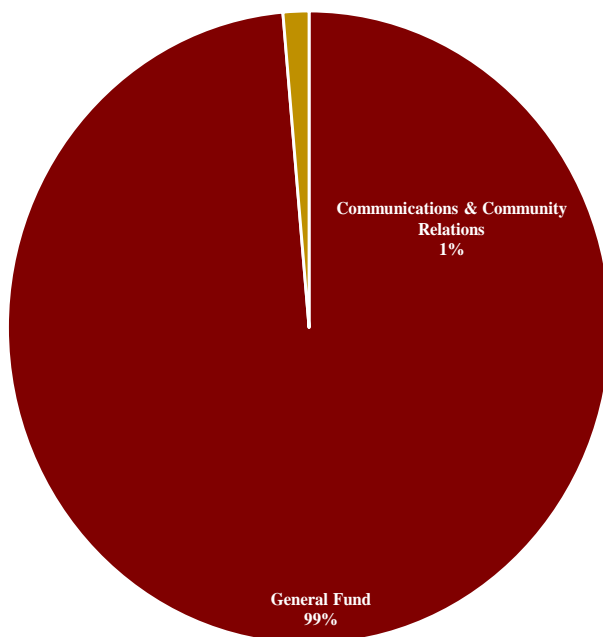
Personnel Services - There were minimal decreases to full time salaries. (5,794)

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

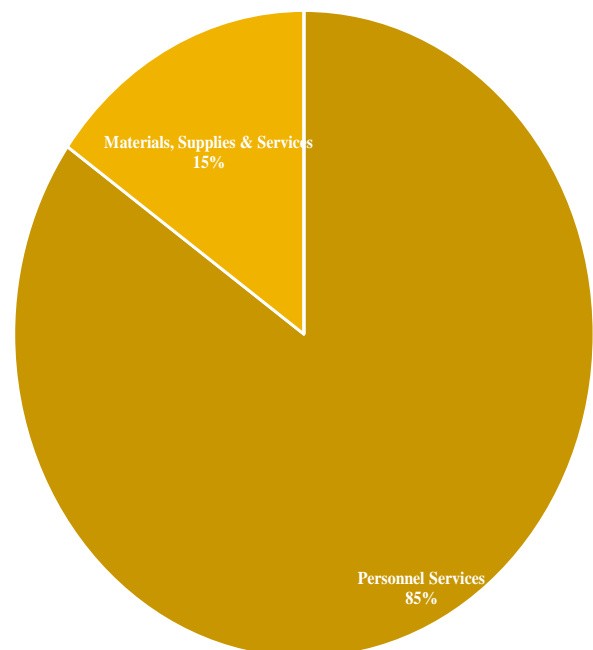
Materials, Supplies & Services - Materials, supplies, and services expenditures decreased significantly. (\$117, 600)

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 19 Department 41970 - Non-Departmental-Public Information Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	108,643	113,900	146,858	132,658	138,391
Materials, Supplies & Services	-	16,855	33,351	142,350	127,350	24,750
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	125,497	147,251	289,208	260,008	163,141
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	-	125,497	147,251	289,208	260,008	163,141
Revenue Total:	-	125,497	147,251	289,208	260,008	163,141
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time		1.00	1.00	1.00	1.00	0.93
Part-time/Seasonal				1.40	1.40	1.25
FTE Total:	-	-	1.00	2.40	2.40	2.18

Fund 10- General Sub 19 Department 41970 - Non-Departmental-Public Information Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT		70,683	73,359	77,255	75,302	71,461
1112 Salaries - PT		1,535	4,477	29,856	17,968	29,458
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits		4,382	4,548	4,790	4,650	4,431
1511 FICA		95	278	1,851	1,114	1,826
1512 Medicare		1,012	1,099	1,412	1,286	1,463
1521 Retirement		13,055	13,549	13,357	13,852	12,356
1531 State Insurance Fund						
1541 Health Insurance		16,154	14,923	16,519	16,598	15,656
1545 Dental Insurance		1,245	1,207	1,138	1,320	1,112
1548 Vision Insurance		213	202	213	214	197
1551 HSA Admin Fees						
1561 Long Term Disability		268	258	466	354	431
Employee Assistance Plan						
Total:	-	108,643	113,900	146,858	132,658	138,391
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (3CMA, NIOA)		390	390	800	800	800
2321 Travel & Training		1,254	119	1,500	1,500	1,500
2369 Meetings				50	50	50
2421 Postage		15,020				
4531 Professional & Technical Services			1,128			2,400
4541 Printing and Mailing			15,233	20,000	5,000	
4561 Citizen Survey						
5003 Special Projects		190	810	20,000	20,000	12,000
5005 EM City Merchandise						8,000
5006 USP 20th Anniv. Celebration			15,671	100,000	100,000	
Total:	-	16,855	33,351	142,350	127,350	24,750
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

RECORDER

Mission

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

Department Description

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

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



Providing professional service and transparency to the City

Recorder Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Provide High Quality Services				
Department Objective	Distribute information regarding City business in a timely manner				
1.1	Have draft minutes prepared and presented for approval at next City Council meeting	100%	100%	100%	100%
1.2	Distribute packets and post agendas for Council by 5:00 PM the Thursday prior to the meeting	100%	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	95%	100%	100%	100%
1.4	Post supporting documents on the City website the Friday prior to the meeting	100%	100%	100%	100%
City Objective	Improve Customer Service and Public Image				
Department Objective	Ensure residents are up to date on all current City laws and receiving responses to requests regarding the Records Office				
2.1	Post approved ordinances on website the day they are effective	90%	95%	90%	95%
2.2	Respond to Gramma requests within 5 business days	95%	95%	95%	95%
2.3	Increase Recorder rating in the Citizen Survey	3.6	3.7	3.56	3.7



RECORDER'S OFFICE ORGANIZATION

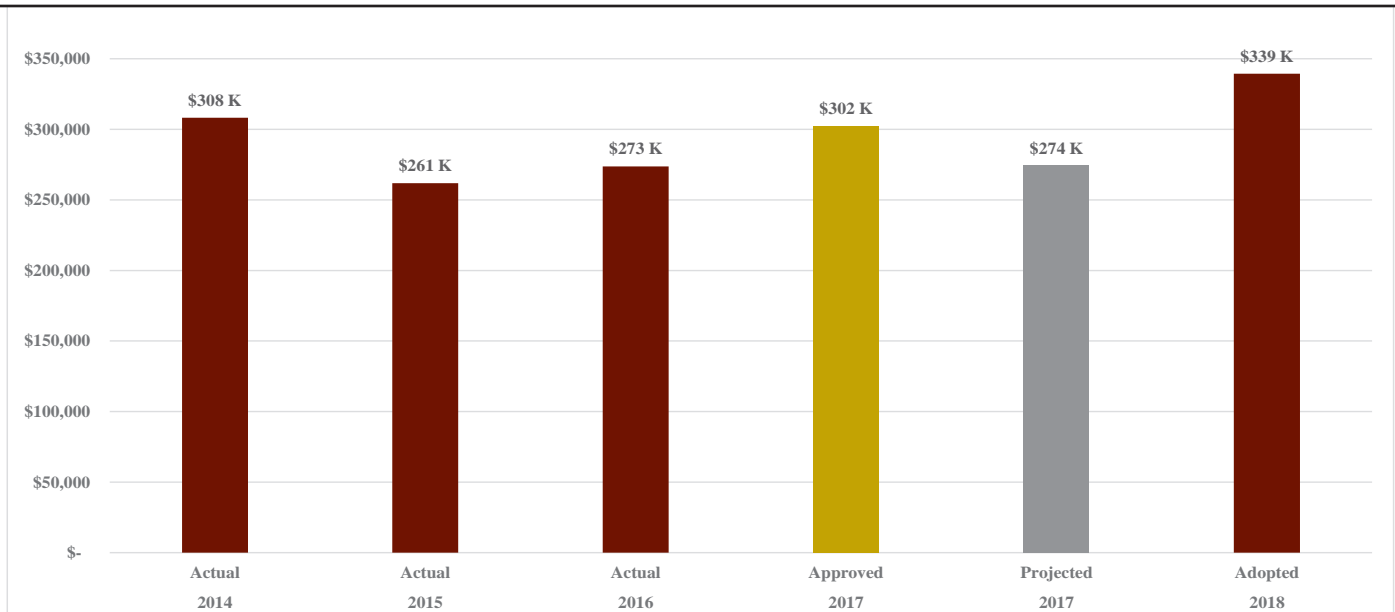


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

RECORDER'S OFFICE PERSONNEL CHANGES

There were no changes to personnel.

RECORDER'S OFFICE EXPENDITURE TRENDS



RECORDER

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 12%.

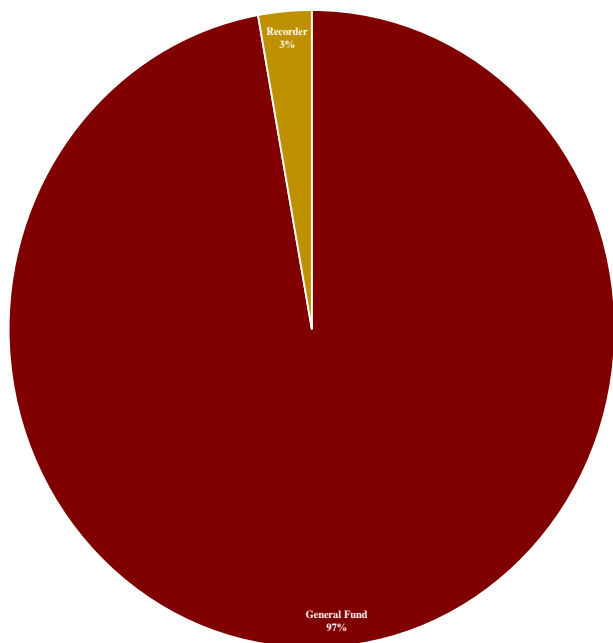
Personnel Services - Regular increases in insurance costs accounts for an increase in personnel service expenditures (\$1,410).

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

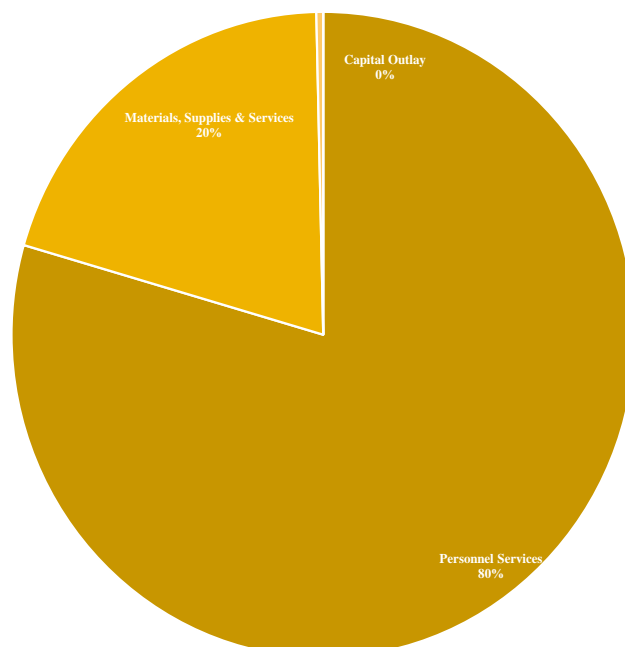
Materials, Supplies & Services - The fact that it is an election year has caused materials, supplies, and services to increase (\$35,400).

Capital Outlay - No changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 11- Executive Division 41110- Recorder Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	222,209	240,455	241,092	268,334	245,578	269,745
Materials, Supplies & Services	70,791	21,429	32,715	33,050	27,572	68,450
Capital Outlay	15,318	-	-	1,200	1,200	1,200
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	308,318	261,884	273,807	302,584	274,350	339,395
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	308,318	261,884	273,807	302,584	274,350	339,395
Revenue Total:	308,318	261,884	273,807	302,584	274,350	339,395
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	3.00	3.00	3.00	3.00	3.00	3.00
Fund 10- General Sub 11- Executive Division 41110- Recorder Detail						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	144,859	157,530	163,798	169,442	164,812	169,442
1211 Overtime	1,444	353	179		16	
1212 Wellness Benefit		100				
1300 Employee Benefits	13,248	13,680	13,903	10,505	14,070	10,505
1311 Bonus						
1511 FICA						
1512 Medicare	2,011	2,195	2,322	2,457	2,338	2,457
1521 Retirement	26,122	29,089	30,268	31,296	30,388	31,296
1531 State Insurance Fund						
1541 Health Insurance	29,813	32,458	26,133	49,558	29,026	50,776
1545 Dental Insurance	3,460	3,744	3,306	3,414	3,550	3,606
1548 Vision Insurance	621	639	547	639	572	639
1561 Long Term Disability	632	666	637	1,022	806	1,022
Total:	222,209	240,455	241,092	268,334	245,578	269,745
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, Subscriptions, Memberships (IMC, UMCA, ARMA, Utah Business Licensing, Notary Renewal)	1,530	795	1,477	1,250	1,250	1,250
2211 Public Notices	16,200	3,464	3,627	8,500	3,778	4,500
2321 Travel & Training	1,528	4,074	2,373	4,900	4,900	4,900
2369 Meetings	165	40	213	300	461	300
2411 Office Expenses & Supplies						
2531 Mileage Reimbursement		259		500	500	500
4138 Property Taxes	35,826		131	2,000	2,000	2,000
4139 Recording Fees	1,074	2,711	2,803	3,000	3,000	3,000
4261 Computer Software & Maintenance		4,933	595	5,000	5,000	5,000
4531 Professional/Technical Services	2,188	5,405	5,943	5,000	4,272	5,000
4532 Record Transcription Services	135			2,000	2,000	2,000
4950 Elections	12,145	(252)	15,554	600	411	40,000
5002 Misc. Services & Supplies						
Total:	70,791	21,429	32,715	33,050	27,572	68,450
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7412 Computer/Office Equipment	14,162					
7425 Codification of City Records	1,156					
7552 Furniture				1,200	1,200	1,200
Total:	15,318	-	-	1,200	1,200	1,200
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

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



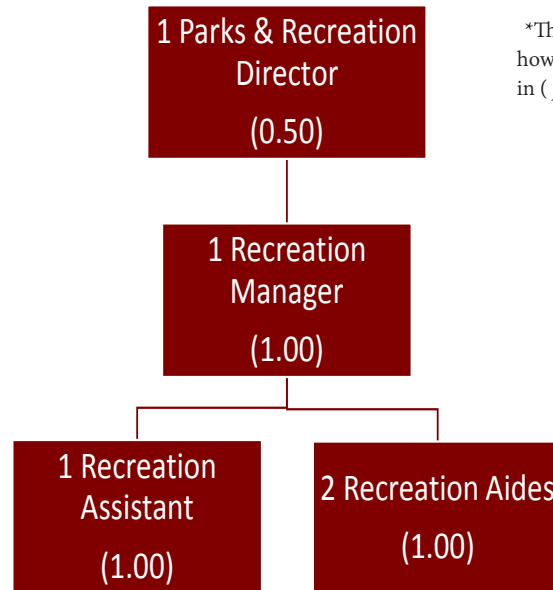
Providing quality recreational activities for youth and adults

Recreation Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City	Provide High Quality Services				
Department Objective	Ensure recreation employees and volunteers know and perform their assigned duties				
1.1	Provide training for coaches before the start of each youth sport using emails and meetings	Y	Y	Y	Y
1.2	Provide more consistency with recreation activities and leagues	Y	Y	Y	Y
1.3	Increase Recreation rating in the Citizen Survey	n/a	3	3.48	Y
City	Foster Community Involvement				
Department Objective	Ensure recreation programs include as many different types of residents as possible				
2.1	Improve existing recreation programming by getting community feedback	Y	Y	Y	Y
2.2	Expand programs to include different demographics	Y	Y	Y	Y



RECREATION DEPARTMENT ORGANIZATION

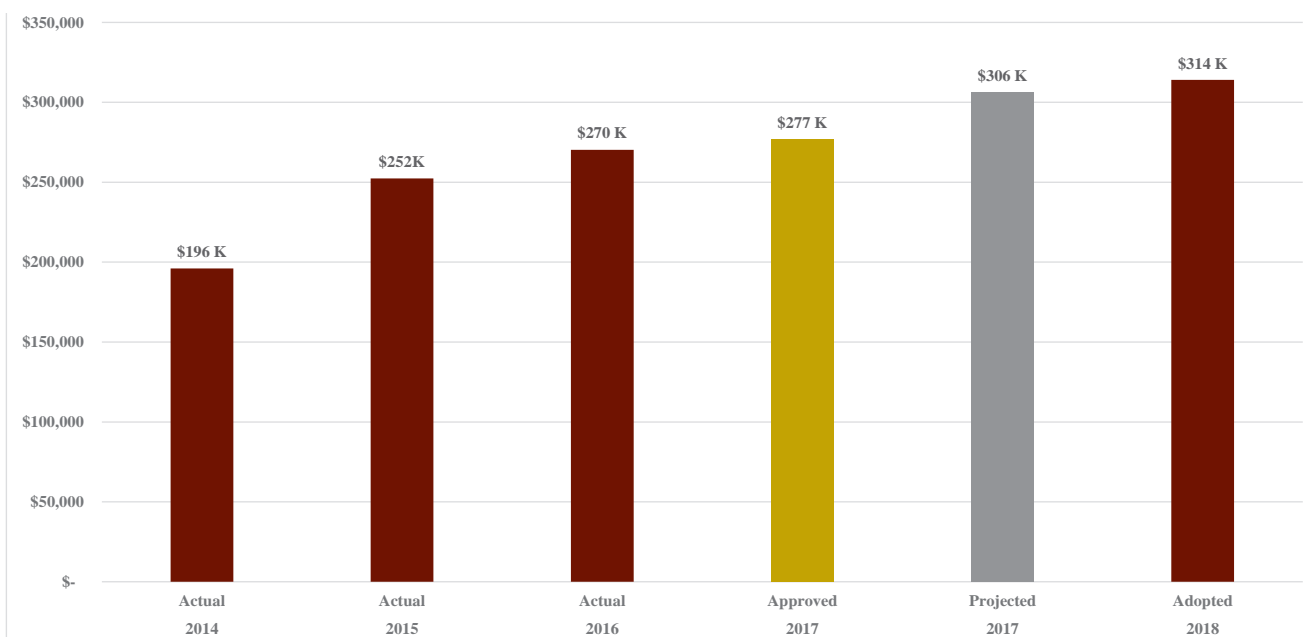


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

RECREATION DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 increased 0.25 (3.28 in FY 2017 to 3.53 in FY 2018).

RECREATION DEPARTMENT EXPENDITURE TRENDS



RECREATION

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budgetI INCREASED by 13%.

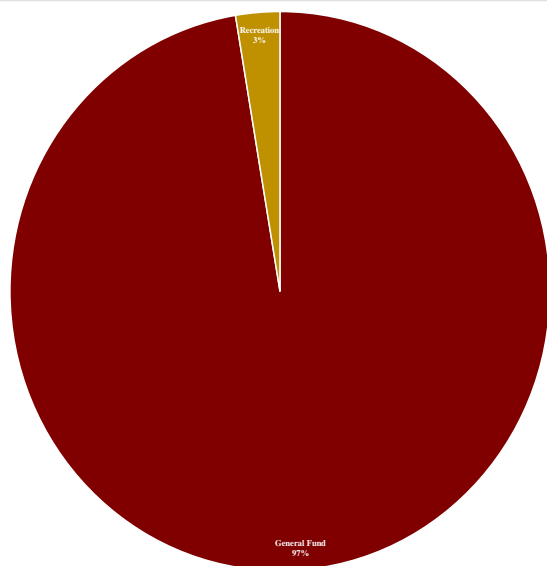
Personnel Services - Regular increases in salary and benefit costs accounts for an increase in personnel service expenditures (\$23,938).

Interfund Transactions - An increase in the fleet fund (\$4,467).

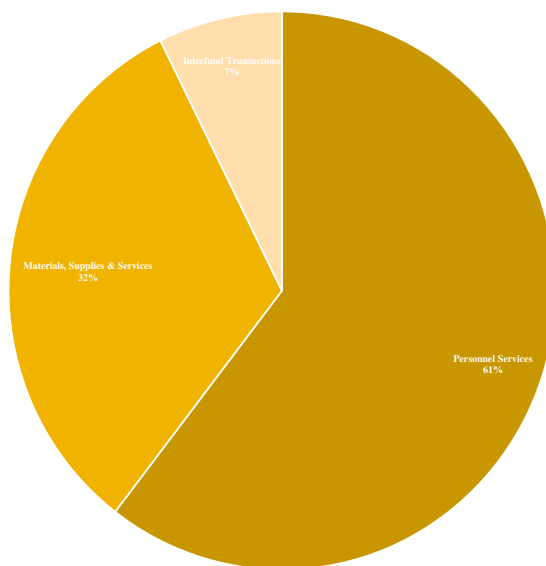
Materials, Supplies & Services - Adult Softball and other sports caused an increase in materials, supplies, and services expenditures (\$8,800).

Capital Outlay - There are no changes in capital outlay.

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 18 - Boards Commission and Council Division 41940- Recreation Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	114,499	149,244	159,456	165,860	185,263	189,798
Materials, Supplies & Services	74,699	73,518	75,864	92,400	102,600	101,200
Capital Outlay	-	7,719	16,441	-	-	-
Interfund Transactions	6,870	21,936	18,483	18,548	18,548	23,015
Expenditure Total:	196,068	252,417	270,244	276,808	306,411	314,013
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	196,068	252,417	270,244	276,808	306,411	314,013
Revenue Total:	196,068	252,417	270,244	276,808	306,411	314,013
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	1.00	2.00	2.08	2.08	2.08	2.33
Part-time/Seasonal		1.20	1.20	1.20	1.20	1.20
FTE Total:	1.00	3.20	3.28	3.28	3.28	3.53

Fund 10- General Sub 18 - Boards Commission and Council Division 41940- Recreation Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries FT	43,160	72,166	81,022	78,733	92,304	93,793
1112 Salaries PT	38,000	16,373	17,034	25,709	25,709	25,709
1211 Overtime	2,041	4,999	5,608	1,000	3,356	1,000
1300 Employee Benefits	2,801	5,258	5,858	5,231	6,090	5,815
1311 Bonus				-		-
1321 Clothing Allowance					800	800
1511 FICA	2,140	1,019	1,056	416	416	416
1512 Medicare	1,113	1,325	1,472	1,596	1,380	1,733
1521 Retirement	7,810	13,290	14,950	15,584	16,632	17,324
1531 State Insurance Fund				-		-
1541 Medical Insurance	15,944	31,637	29,245	34,277	34,762	39,351
1545 Dental	1,128	2,461	2,501	2,361	2,906	2,795
1548 Vision	202	421	416	442	462	496
1561 Long Term Disability	160	295	295	509	446	566
Total:	114,499	149,244	159,456	165,860	185,263	189,798
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues, subscriptions, and memberships	1,240	130	813	200	200	200
2321 Travel/Training			640	1,500	1,500	1,500
2431 Uniforms	489	506	601	800		
2513 Equipment Supplies & Maintenance			1,963	5,000	5,000	5,000
3111 Utilities	600					
4531 Professional & Technical Services	2,607	2,355	2,852	3,600	14,600	4,000
4610 Officials						
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports	5,883	7,178	21			
5751 Youth Soccer (Fall)	9,029	5,723	4,811			
5752 Youth Baseball	17,403	19,027	20,214	25,000	25,000	
5753 Youth Basketball	29,187	32,941	38,413	40,000	40,000	40,000
5754 Adult Softball	3,371	3,127	2,964	4,000	4,000	9,600
5755 Adult Volleyball	2,767	588	510	2,100	2,100	2,100
5756 Men's Basketball	2,124	2,076	1,610	2,800	2,800	2,800
5757 Women's Basketball				2,800	2,800	2,800
5758 Women's Volleyball		613	451	2,100	2,100	2,100
5759 Flag Football				2,500	2,500	2,500
Pickleball						2,500
Ultimate Frisbee						3,100
CSSA Softball (Spring)						9,000
CSSA Softball (Fall)						9,000
New Program Development						5,000
5862 Pass-Through		(745)				
Total:	74,699	73,518	75,864	92,400	102,600	101,200
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay		7,719	16,441			
Total:	-	7,719	16,441	-	-	-
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	6,870	21,936	18,483	18,548	18,548	23,015
Total:	6,870	21,936	18,483	18,548	18,548	23,015

SENIOR COUNCIL



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

Mission

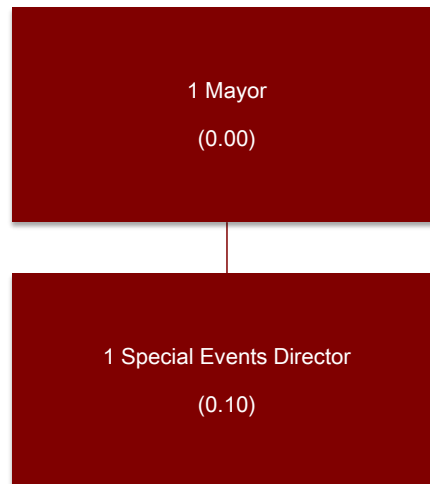
To provide Eagle Mountain City senior citizens with opportunities to participate in the democratic process at the municipal level, as well as provide meaningful contributions to the City and recommendations to the City Council on senior citizen-related community issues.

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

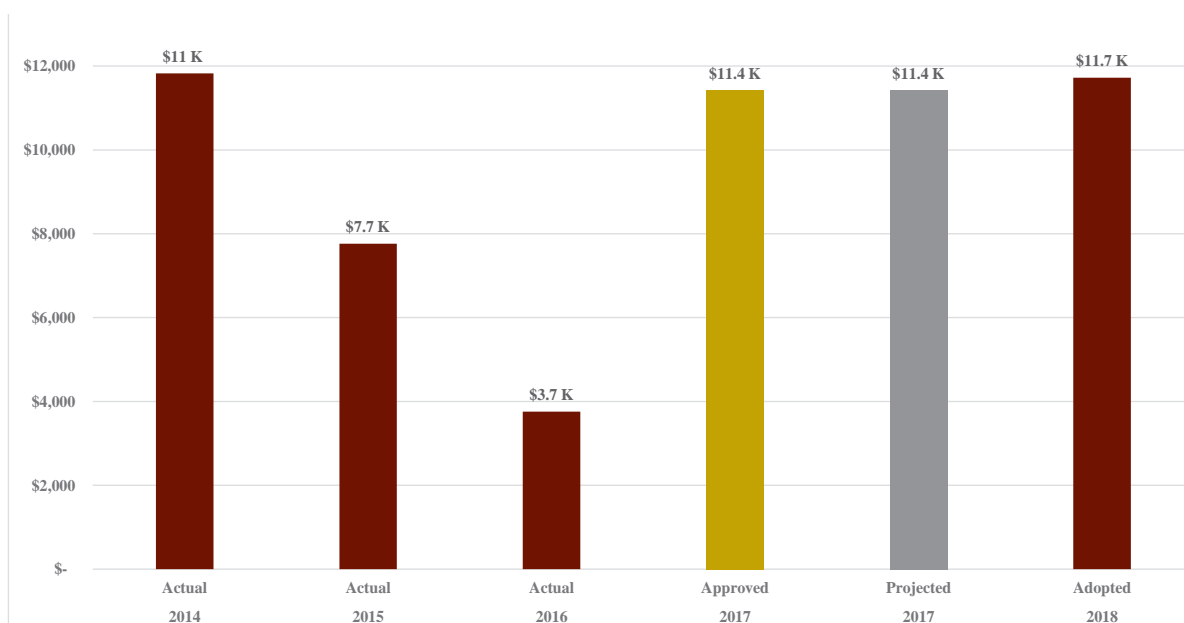


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

SENIOR COUNCIL PERSONNEL CHANGES

There were no changes to personnel.

SENIOR COUNCIL EXPENDITURE TRENDS



SENIOR COUNCIL

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 2%.

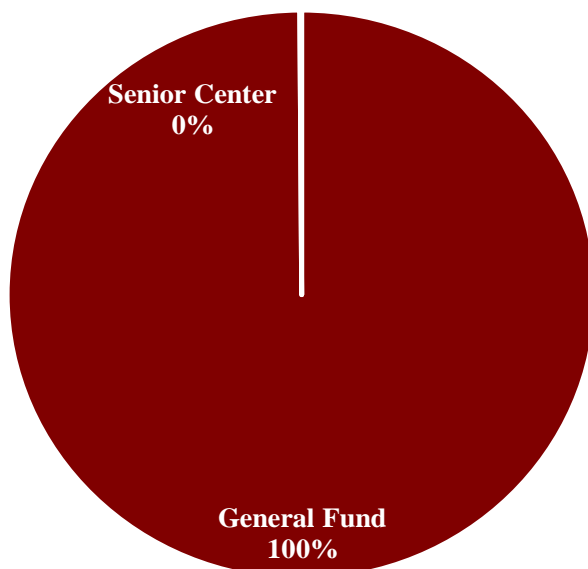
Personnel Services - Full time salaries increased, increasing overall personnel services (\$294).

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

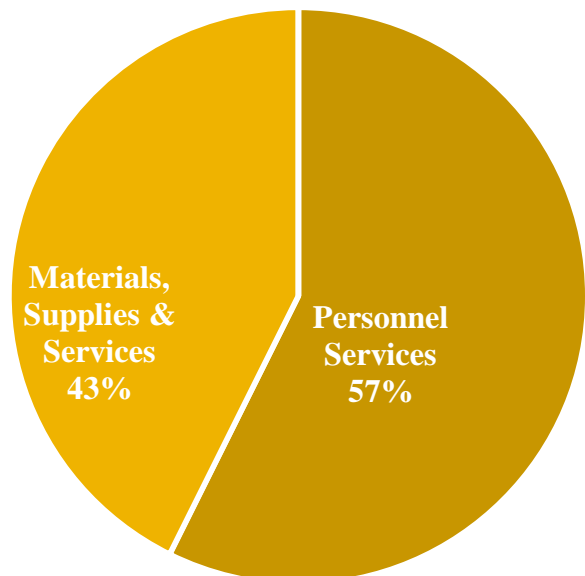
Materials, Supplies & Services - There is no difference in materials, supplies, and services expenditures between budget years.

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	7,992	4,309	-	6,427	6,426	6,721
Materials, Supplies & Services	3,836	3,455	3,756	5,000	5,000	5,000
Capital Outlay						
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	11,828	7,765	3,756	11,427	11,426	11,721
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	11,828	7,765	3,756	11,427	11,426	11,721
Revenue Total:	11,828	7,765	3,756	11,427	11,426	11,721
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	0.10	0.10	0.10	0.10	0.10	0.10
Part-time/Seasonal						
FTE Total:	0.10	0.00	0.10	0.10	0.10	0.10

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT	5,950	3,094		3,661	3,661	3,856
1112 Salaries - PT	246					
1211 Overtime	67	56				
1300 Employee Benefits	796	618		227	227	239
1511 FICA	15					
1512 Medicare	88	46		53	53	56
1521 Retirement	756	466		676	676	712
1531 State Insurance Fund						
1541 Health Insurance	35	8		1,652	1,652	1,693
1545 Dental Insurance	10	9		114	114	120
1548 Vision Insurance				21	21	21
1561 Long Term Disability	29	14		22	22	23
Reserve For Pay Adjustments						
Total:	7,992	4,309	-	6,427	6,426	6,721
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont. - Senior Council						
5856 Senior Council	3,836	3,455	3,756	5,000	5,000	5,000
Total:	3,836	3,455	3,756	5,000	5,000	5,000
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet						
Total:	-	-	-	-	-	-

SPECIAL EVENTS

Mission

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

Department Description

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



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

Accomplishments:

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

Goals:

- Improve relationship with contacts
- Increase event revenue

Special Events Performance Measurements

		2016	2017	2017	2018
		Actual	Proposed	Actual	Proposed
City	Foster Community Involvement				
Department Objective	Hold events that bring the community together				
1.1	Hold 10 events each year	10	10	14	15
City	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Assure all events fall within the budget				
2.2	Maintain a budget tracking sheet for each event	Y	Y	Y	Y
2.1	Obtain sponsorships from community businesses	Y	Y	Y	Y
City	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols				
Department Objective	Obtain more sponsorship money to pay for Pony Express Days				
3.1	Reach out to 10 new potential sponsors each year	10	10	10	15
City	Provide High Quality Services				
Department Objective	Hold events that provide value to citizens				
4.1	Increase Special Events rating on Citizen Satisfaction Survey	3.6	3.7	3.8	4



SPECIAL EVENTS DEPARTMENT ORGANIZATION

1 Parks & Recreation
Director
(0.50)

1 Special Events
Director
(1.00)

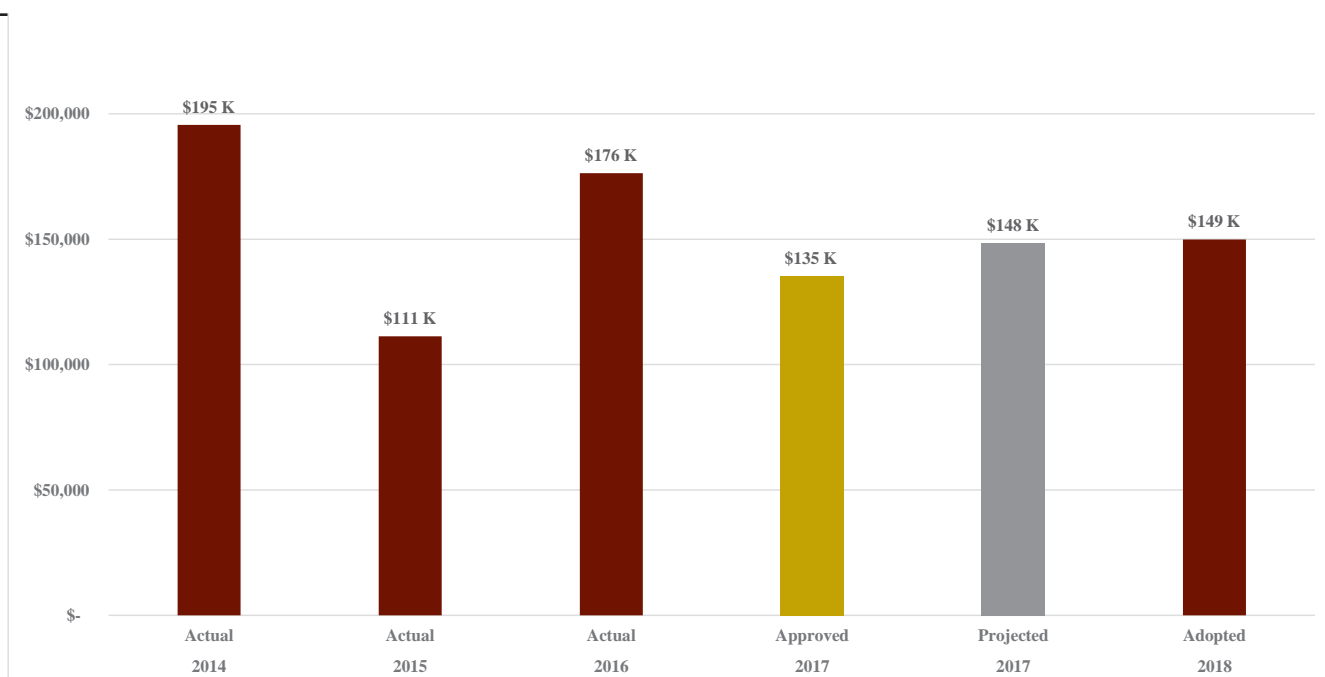
1 Event Aide
(0.50)

*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 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 10%

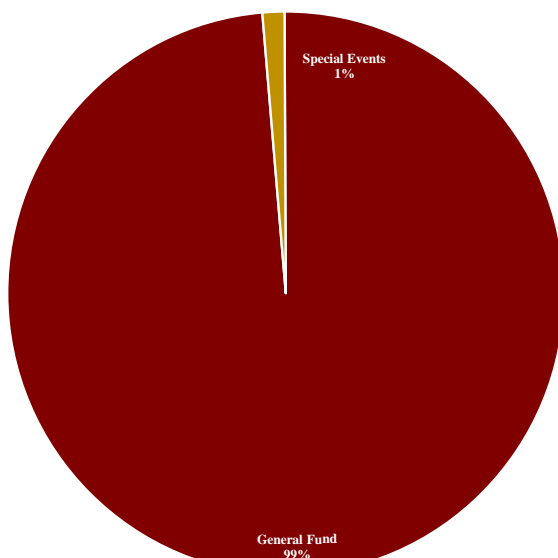
Personnel Services - A increase in salaries resulted in a increase of personnel services expenditures (\$8,517).

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

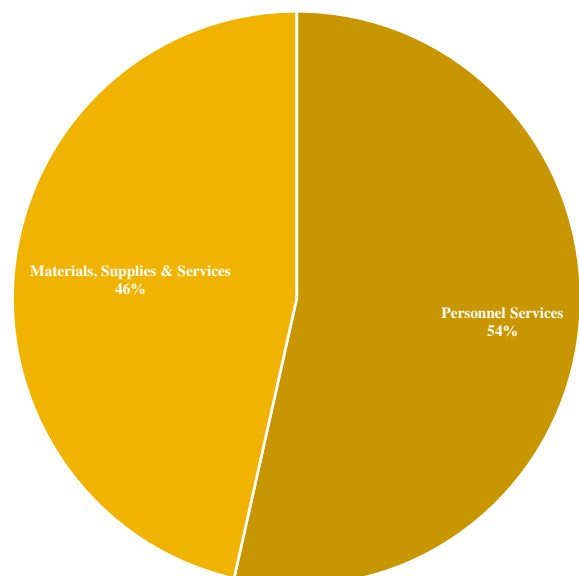
Materials, Supplies & Services - An increase in special events projects and Miss Eagle Mountain resulted in an increase in expenditures for materials, supplies, and services (\$6,000).

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	83,077	56,195	69,551	71,730	84,034	80,247
Materials, Supplies & Services	112,543	55,074	46,529	63,625	64,525	69,625
Capital Outlay	-	-	60,228	-	-	-
Interfund Transactions						
Expenditure Total:	195,620	111,269	176,308	135,355	148,559	149,872
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	195,620	111,269	176,308	135,355	148,559	149,872
Revenue Total:	195,620	111,269	176,308	135,355	148,559	149,872
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	2.50	2.50	0.98	0.98	0.98	0.98
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.50	0.50
FTE Total:	3.00	3.00	1.48	1.48	1.48	1.48

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

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries FT	50,571	31,652	40,096	32,952	43,562	40,501
1112 Salaries PT	15,190	9,474	9,852	10,712	10,326	10,712
1211 Overtime	1,292	2,128	2,573		1,148	
1300 Employee Benefits	6,765	6,511	7,188	2,393	1,042	2,511
1311 Bonus						
1511 FICA	969	624	634	174	646	174
1512 Medicare	948	627	761	715	788	743
1521 Retirement	6,424	4,917	6,472	7,128	6,852	7,481
1541 Health Insurance	657	68	1,582	16,106	17,820	16,502
1545 Dental Insurance	83	75	214	1,110	1,418	1,172
1548 Vision Insurance			21	208	230	208
1561 Long Term Disability	178	118	158	233	202	244
Total:	83,077	56,195	69,551	71,730	84,034	80,247
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues and Subscriptions (Music Licensing, SESAC, BMI, ASCAP, Utah Assn. of Fairs & Events)	3,522	75		1,200	1,200	1,200
2321 Travel and Training	148	25	32	100	100	100
2513 Equipment, Supplies & Maintenance						
3111 Utilities	600					
5855 Exceptional Kids	154					
5856 Special Events Projects	10,571	17,882	13,131	23,725	23,725	28,725
5858 Pony Express Days	23,322	23,262	25,728	30,000	30,000	30,000
5859 Miss Eagle Mountain	7,240	5,558	6,371	6,000	6,900	7,000
5860 PE Days Rodeo	66,082	8,272				
5861 Miss PED Rodeo Pageant						
5862 PE Days Pass-Through						
5863 PE Days Concert						
5864 PE Days Demolition Derby	332					
5865 PE Days Marketing						
5870 Community Leisure	573					
5850 Veterans Board			1,267	2,600	2,600	2,600
Total:	112,543	55,074	46,529	63,625	64,525	69,625
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay			60,228			
Total:	-	-	60,228	-	-	-

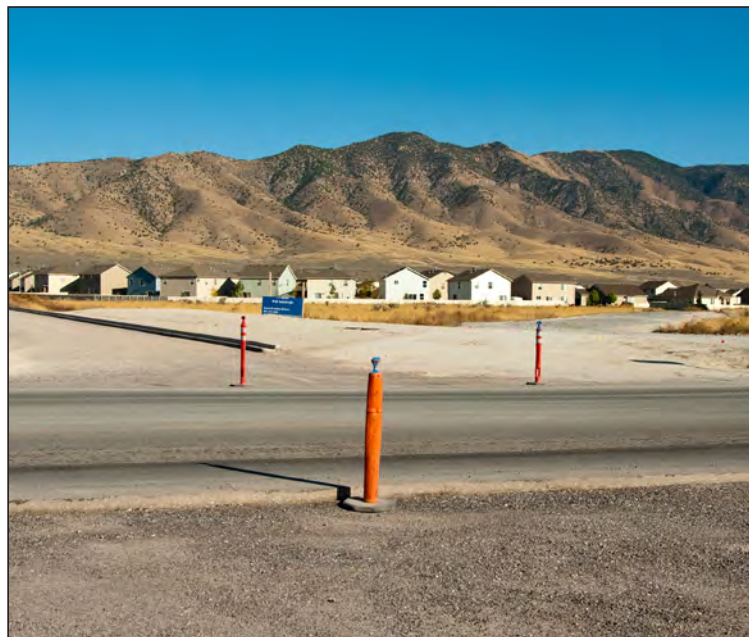
STREETS

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



Providing residents with safe streets

Streets Performance Measurements

		2016 Actual	2017 Proposed	2017 Actual	2018 Proposed
City Objective	Provide High Quality Services				
Department Objective	Ensure roads are in good condition and do not cause damage to vehicles				
1.1	Increase patching and paving on asphalt roads within the City by tons	1151	Y	4984	Y
1.2	Increase crack seal treatment to roads within the City by pounds	9450	Y	29040	Y
1.3	Increase Citizen Satisfaction Survey rating	3.1	3.2	3.4	3.4
1.4	Yearly Surface Treatments (chip seals, slurry seals etc)	n/a	n/a	2059556	3679858
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Reuse all possible materials to minimize budget impact				
2.1	Increase the amount of recycled asphalt placed on dirt roads by tons (goal will be set next year)	1420	Y	2183	N



STREETS DEPARTMENT ORGANIZATION

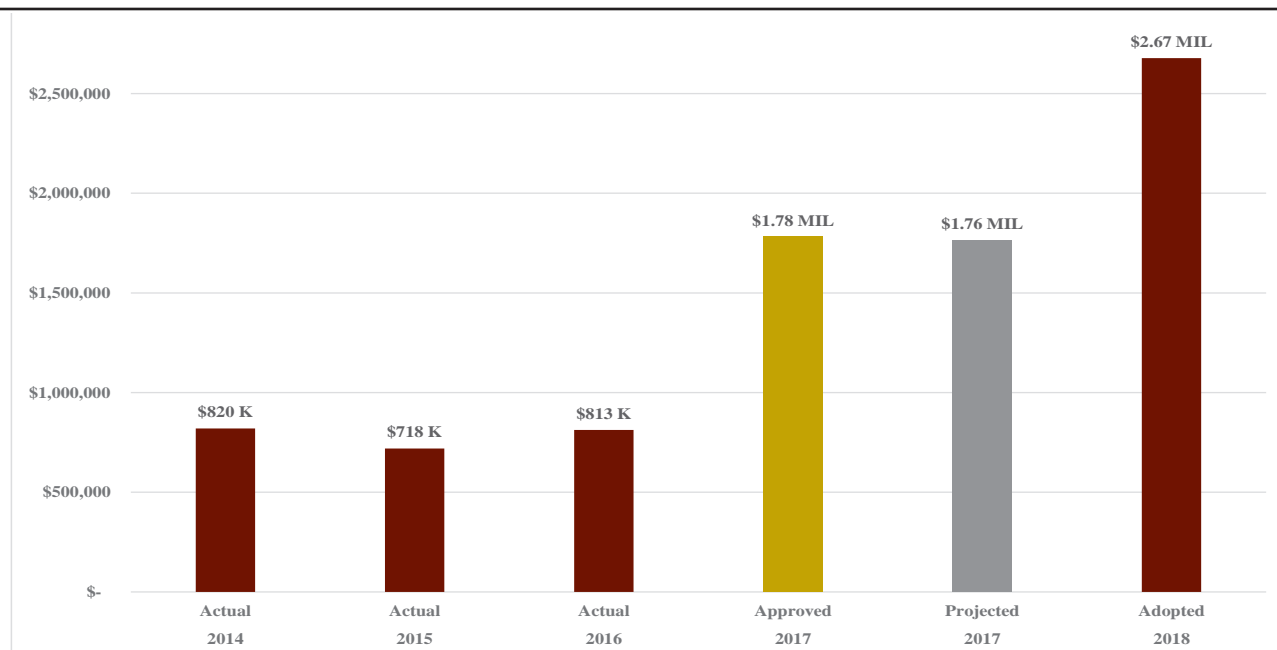
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.



STREETS DEPARTMENT PERSONNEL CHANGES

FTEs for FY 2018 decreased 0.10 (6.01 in FY 2017 to 5.91 in FY 2018).

STREETS DEPARTMENT EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 50%.

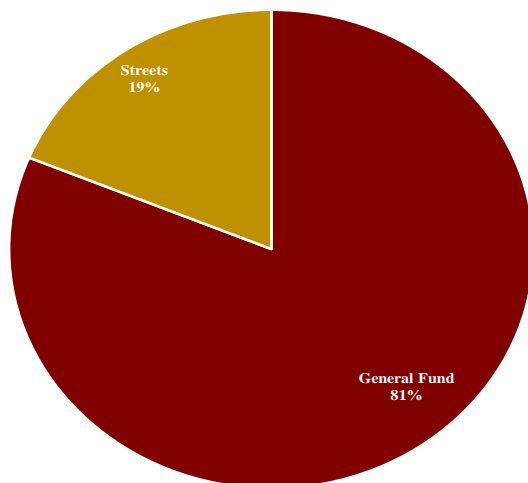
Personnel Services - Full time salaries increased giving a general increase to personnel services (\$4,233).

Interfund Transactions - Due to increased transfers to the Fleet Fund, interfund transactions increased (\$3,242).

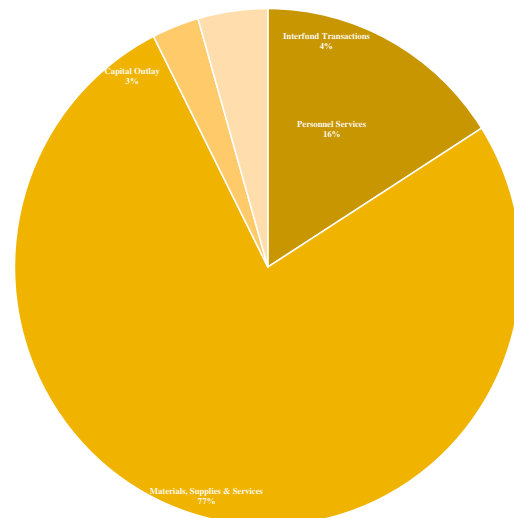
Materials, Supplies & Services - Paved road maintenance was made a priority for FY 2018, increasing materials, supplies & services expenditures (\$858,767).

Capital Outlay - Due to a purchase of new equipment, capital outlay expenditures increased (\$30,500).

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 41 - Public Works Department 44100- Streets & Roads Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	275,862	297,820	382,755	423,564	461,322	427,797
Materials, Supplies & Services	323,633	201,502	351,853	1,191,800	1,135,362	2,050,567
Capital Outlay	3,426	-	8,892	50,000	50,000	80,500
Interfund Transactions	217,531	219,642	69,597	115,899	115,899	119,141
Expenditure Total:	820,452	718,964	813,097	1,781,263	1,762,583	2,678,005
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes and Revenues	820,452	718,964	813,097	1,781,263	1,762,583	2,678,005
Revenue Total:	820,452	718,964	813,097	1,781,263	1,762,583	2,678,005
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	4.50	4.00	4.70	5.51	5.51	5.41
Part-time/Seasonal		1.00	0.33	0.50	0.50	0.50
FTE Total:	4.50	5.00	5.03	6.01	6.01	5.91
Fund 10- General Sub 41 - Public Works Department 44100- Streets & Roads Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	162,845	170,533	219,464	166,627	259,176	227,208
1112 Salaries PT		6,167	9,921	72,542	17,964	12,854
1211 Overtime	12,295	13,947	26,803	25,000	20,416	25,000
1212 Wellness Benefit		200				
1242 Car Allowance				-		-
1300 Employee Benefits	14,943	12,387	15,434	14,164	15,392	14,087
1311 Bonus				-		-
1321 Clothing Allowance					2,200	2,400
1511 FICA		393	823	174	1,160	208
1512 Medicare	2,393	2,674	3,585	3,017	4,254	3,481
1521 Retirement	25,932	32,395	41,137	42,196	46,994	41,965
1531 State Insurance Fund						
1541 Health Insurance	51,982	53,545	59,029	91,021	84,694	91,566
1545 Dental Insurance	4,062	4,147	4,935	6,270	6,778	6,504
1548 Vision Insurance	729	712	805	1,174	1,088	1,153
1561 Long Term Disability	681	720	819	1,379	1,206	1,371
Total:	275,862	297,820	382,755	423,564	461,322	427,797
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2321 Travel & Training	3,097	1,923	1,799	4,700	4,700	4,700
2369 Meetings	47	65	76	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,260	1,192	1,240	2,200		
2513 Equipment Supplies & Maintenance	27,265	23,532	28,059	35,000	27,840	35,000
2610 Buildings & Ground Maintenance	102					
3111 Utilities	23,234	84	86	100		
4121 Attorney Fees			936			
4320 Engineering Services						
4531 Professional/Technical Services	2,531	24,406	6,440	8,000	8,000	4,000
4811 Equipment Rental/Lease	12,664	14,913	22,603	30,000	22,458	30,000
5002 Misc. Services & Supplies						
5110 Street Material						
5121 Unimproved Road Maintenance	14,945	21,448	29,445	30,000	21,120	30,000
5122 Paved Road Maintenance	152,072	65,083	85,569	831,500	831,500	1,667,567
5141 Street Light Maintenance		10,032	72,020	125,000	115,000	125,000
5142 Traffic Signal Maintenance/Power					76	4,000
5721 Snow Removal	64,864	24,543	76,337	65,000	67,500	70,000
5730 Sign Maintenance		14,282	7,002	20,000	16,868	30,000
5731 Street Sweeping	5,042			20,000		30,000
6000 Bad Debt Expense	16,510		18,405			
5124 Sidewalk Maintenance			1,836	20,000	20,000	20,000
Total:	323,633	201,502	351,853	1,191,800	1,135,362	2,050,567
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7410 Equipment	3,426	-	8,892	50,000	50,000	80,500
Total:	3,426	-	8,892	50,000	50,000	80,500
<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
9154 Transfer to Fleet Fund	72,181	68,007	69,597	115,899	115,899	119,141
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				
Total:	217,531	219,642	69,597	115,899	115,899	119,141

YOUTH COUNCIL



Providing City youth with opportunities to learn about

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.



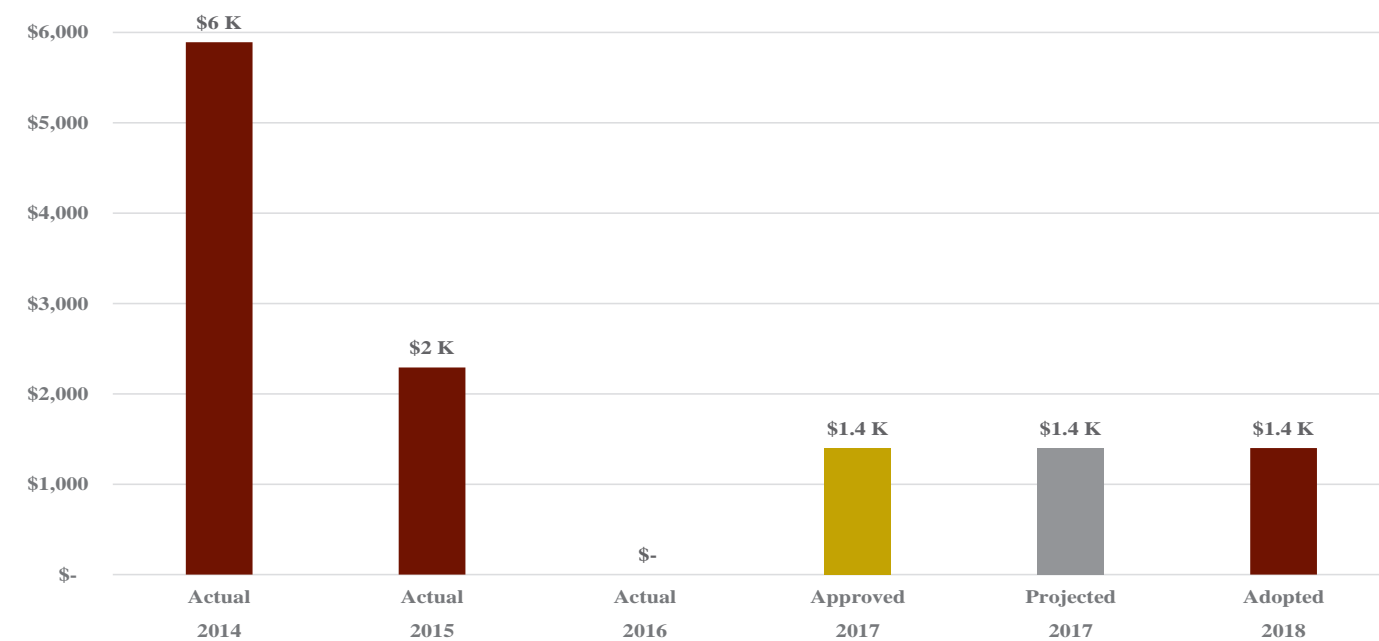
YOUTH COUNCIL STAFF ORGANIZATION

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%

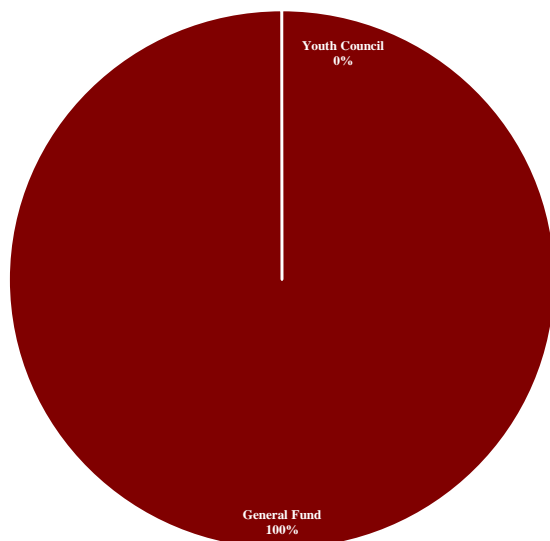
Personnel Services - There are no personnel services expenditures for this department.

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

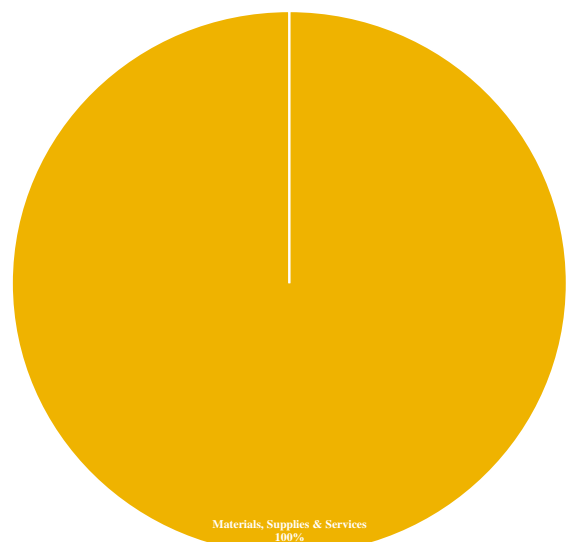
Materials, Supplies & Services - There is no difference between budget years for materials, supplies, & services expenditures.

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

DEPARTMENT EXPENDITURES COMPARED TO
GENERAL FUND EXPENDITURES



DEPARTMENT EXPENDITURES BY CATEGORY





Fund 10- General Sub 18 - Boards, Commission and Council Department 41930- Youth Council Summary						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	3,989	2,155	-	-	-	-
Materials, Supplies & Services	1,901	136	-	1,400	1,400	1,400
Capital Outlay	-	-	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	5,890	2,291	-	1,400	1,400	1,400
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
General Taxes & Revenues	5,890	2,291	-	1,400	1,400	1,400
Revenue Total:	5,890	2,291	-	1,400	1,400	1,400
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

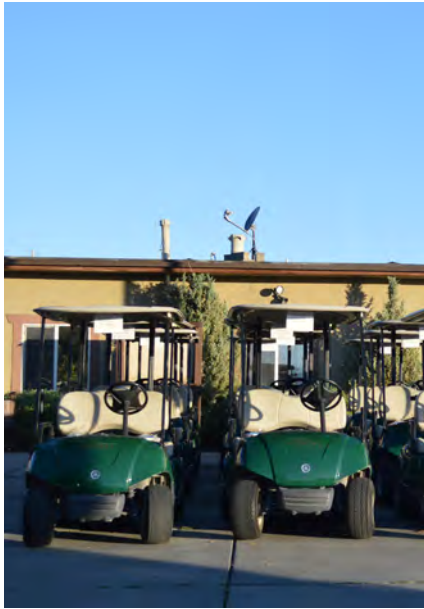
Fund 10- General Sub 18 - Boards, Commission and Council Department 41930- Youth Council Detail						
<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries - FT	2,975	1,547				
1112 Salaries - PT	123					
1211 Overtime	34	28				
1300 Employee 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						
Total:	3,989	2,155	-	-	-	-
<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121 Dues Subscriptions & Membership						
2321 Travel and Training				1,200	1,200	1,200
2411 Office Expenses & Supplies						
5856 Youth Council	1,901	136		200	200	200
6527 Grants/Cont.- Youth Council						
Total:	1,901	136	-	1,400	1,400	1,400
<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay						
Total:	-	-	-	-	-	-





VI. SPECIAL REVENUE FUNDS

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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.

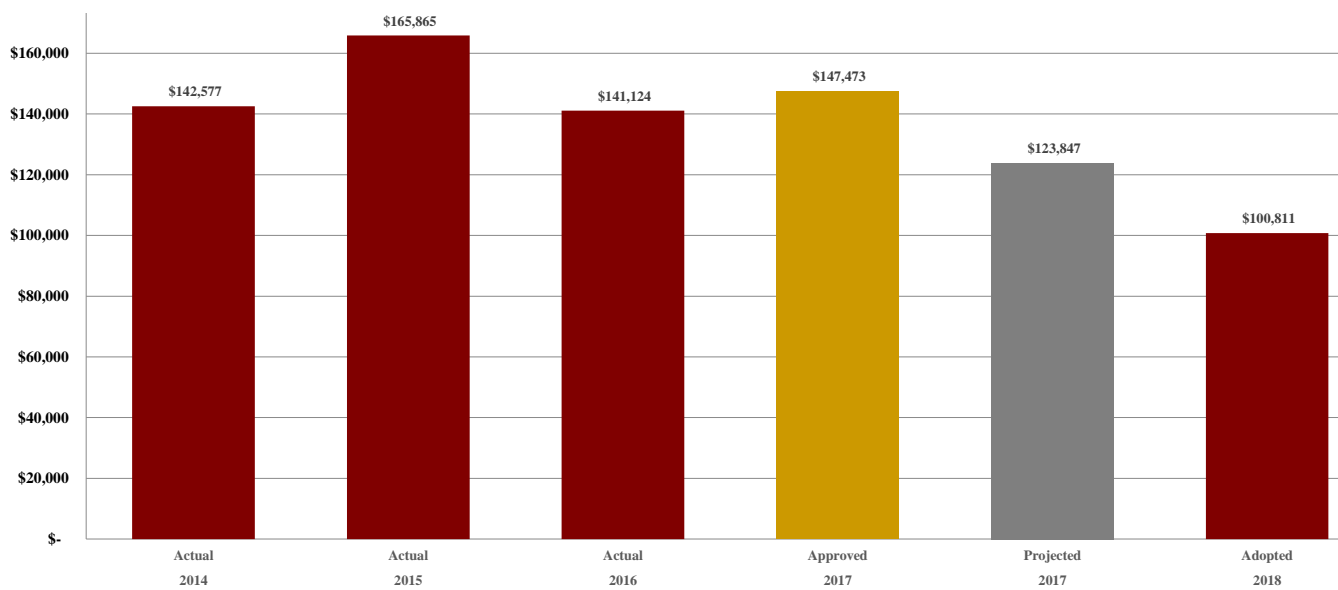
BUSINESS INCUBATOR

BUSINESS INCUBATOR FUND DESCRIPTION

The Economic Development Fund moved from the Special Revenue Fund to the General Fund FY 2018. The Business Incubator Fund shows the history of the Economic Development Fund when it existed in the Sepecial Revenue Fund. For FY 2018, the Business Incubator Fund only includes a single transfer of \$100,811 to the General Fund. The Business Incubator Fund was used to finance the BusinessIncubator. As of FY 2017 the Business Incubator has ceased operation. The transfer to the General Fund preceeds an eventual end to the Business Incubator Fund.

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

BUSINESS INCUBATOR EXPENDITURE TRENDS



BUSINESS INCUBATOR

SUMMARY OF BUDGET CHANGES FY 2017 Approved compared to FY 2016 Approved

The total budget DECREASE by 19%.

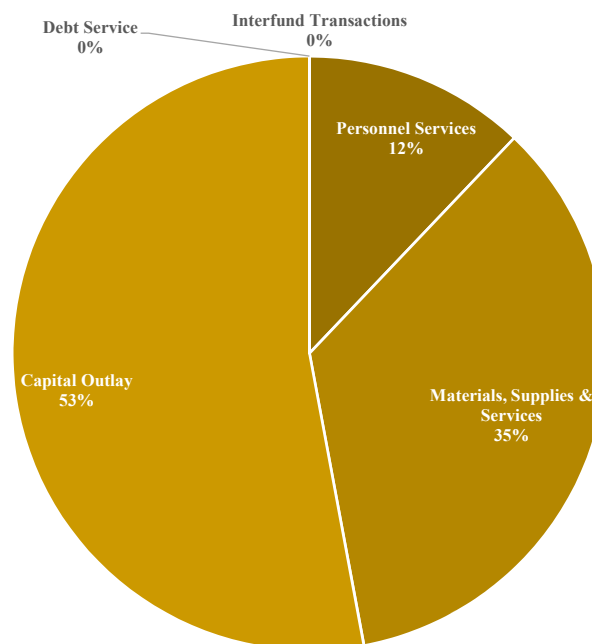
Personnel Services - There are no personnel services expenditures for this department this fiscal year.

Interfund Transactions - Interfund transaction expenditures increased by \$100,811 because the Economic Development Fund moved to the General Fund.

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

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

DEPARTMENT EXPENDITURES BY CATEGORY





Fund 60- Economic Development/Business Incubator Summary							
Sub 47							
Department- 60000							
EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
	Personnel Services	64,811	69,731	72,047	72,830	72,697	-
	Materials, Supplies & Services	77,767	96,134	69,077	74,642	51,150	-
	Capital Outlay	-	-	-	-	-	-
	Debt Service	-	-	-	-	-	-
	Interfund Transactions	-	-	-	-	-	100,811
Expenditure Total:		142,577	165,865	141,124	147,473	123,847	100,811
REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
60-00-33100-0000	Incubator Tenant Rental	27,746	28,805	12,153	10,000	6,416	-
60-00-33101-0000	Golf Sponsorship	4,328	4,571	5,484	3,500	4,500	-
60-00-33102-0000	Ladder Sign Revenue			2,009			-
60-00-33103-0000	Vendor Street Fair						-
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						-
60-00-38158-0000	Transfer In from Golf Course Fund			30,000			-
60-00-38159-0000	Transfer in from Storm Drain Fund						-
60-00-39730-0000	General Contributions						-
	Use of Fund Balance Reserve						100,811
Revenue Total:		94,074	123,376	121,647	85,500	82,916	100,811
BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing							-
Sources over Financing Uses:		(46,461)	(74,108)	(19,905)	(61,973)	(40,931)	-
Fund Balance (Deficit)- Beginning:		282,216	235,755	161,647	141,742	141,742	100,811
Use of Fund Balance Reserve:							(100,811)
Fund Balance (Deficit)- Ending:		235,755	161,647	141,742	79,769	100,811	(0)
PERSONNEL SUMMARY (FTE)		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
	Elected						
	Appointed						
	Full-time	0.65	0.65	0.65	0.65	0.65	
	Part-time/Seasonal						
FTE Total:		0.65	-	0.65	0.65	0.65	-
Fund 60- Economic Development/Business Incubator Summary							
Sub 47							
Department- 60000							
Personnel Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
	1111 Salaries	43,448	46,151	48,632	48,865	48,932	-
	1211 Overtime						
	1242 Car Allowance						
	1300 Employee Benefits	2,694	2,857	3,015	3,030	3,162	
	1511 FICA						
	1311 Bonus						
	1512 Medicare	591	657	693		703	
	1521 Retirement	7,512	8,512	8,982	9,025	7,774	
	1531 State Insurance Fund						
	1541 Health Insurance	9,569	10,486	9,685	10,737	10,912	
	1545 Dental Insurance	750	811	791	740	858	
	1548 Vision Insurance	135	138	131	139	138	
	1561 Long Term Disability	113	119	117	295	218	
	1999 Reserve For Pay Adjustments						
	Total:	64,811	69,731	72,047	72,830	72,697	-
Materials, Supplies, Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
	2121 Dues, Subscriptions, Memberships	8,050	23,150	8,000			
	Lehi Area Chamber of Commerce						
	EDCU Utah Membership				3,000		
	Utah Alliance for Economic Dev.				250	250	
	Utah Technology Council						
	2321 Travel & Training	1,791	1,472	2,554			
	ICSC Conference				3,000	3,000	
	GOED				500	500	
	UV Chamber/Utah Alliance				200	200	
	Smart Cities Summit						
	Proactive Recruiting						
	2369 Meetings	34	1,144	424	1,500	1,000	
	4121 Attorney Fees			495			
	4320 Consulting Services		7,900	5,000	3,000	3,000	
	4812 Building Rent	65,350	57,625	48,760	53,192	30,000	
	5780 Marketing Tools	449		1,729	7,000	7,000	
	6211 Insurance and Surety Bond						
	6522 Economic Development	2,093	4,843	2,116			
	Luncheon Hosting				1,000	1,000	
Street Fairs				1,000	1,000		
Golf Tournament/Economic Summit				1,000	4,200		
Total:	77,767	96,134	69,077	74,642	51,150	-	
Capital Outlay		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay							
Total:		-	-	-	-	-	-
Debt Service		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
	8111 Principal						
	8121 Interest						
	8151 Paying Agent Fee						
Total:		-	-	-	-	-	-
Interfund Transactions		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to General Fund							100,811
Transfer to Other Fund							
Total:		-	-	-	-	-	100,811

CEMETERY

CEMETERY FUND DESCRIPTION

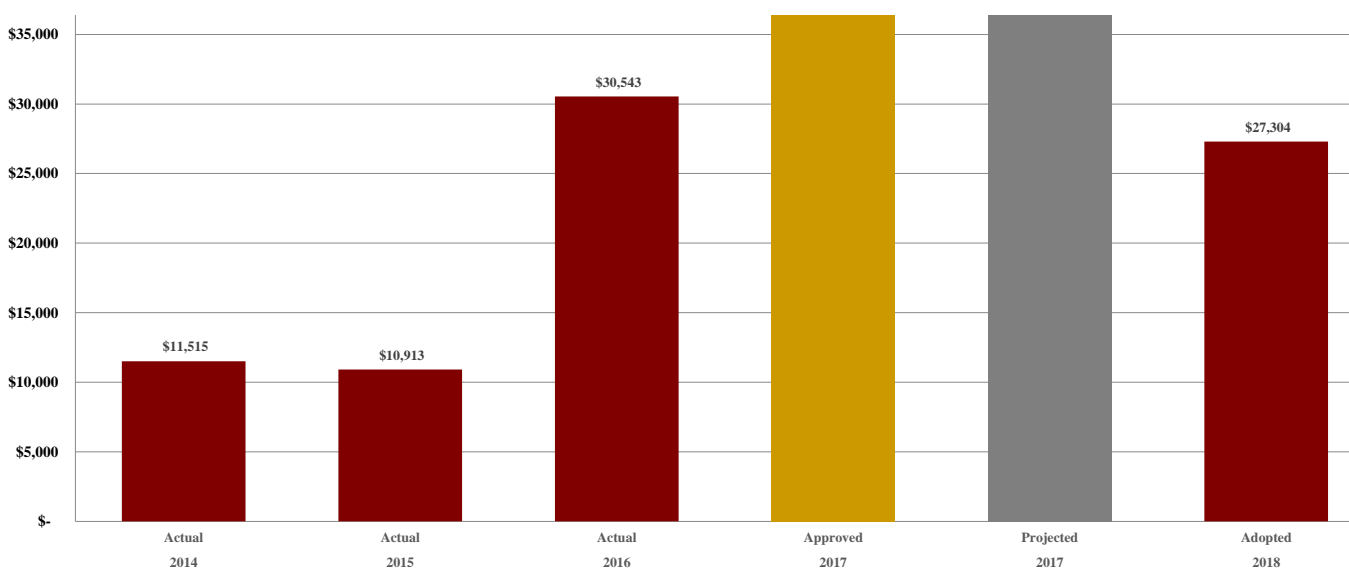
Mission

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

Department Descripti

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

CEMETERY FUND EXPENDITURE TRENDS





SUMMARY OF BUDGET CHANGES

FY 2017 Approved compared to FY 2016 Approved

The total budget DECREASED by 25%.

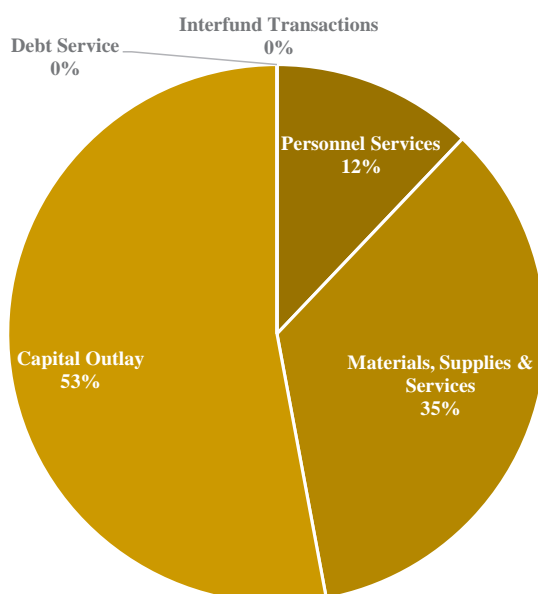
Personnel Services - Personnel services decreased due to decreased FTE salaries and benefits (\$12,298).

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

Materials, Supplies & Services - Travel and training costs decreased, resulting in a decrease in materials, supplies, and services expenditures (\$3,150).

Capital Outlay - Capital outlay costs had no material change from FY 2017.

DEPARTMENT EXPENDITURES BY CATEGORY



CEMETERY

Fund 62- Cemetery Summary
Sub 49
Department - 62000

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services		-	-	13,733	16,384	16,952	917
Materials, Supplies & Services		11,515	4,124	16,810	11,500	9,500	12,650
Capital Outlay		-	6,789	-	10,000	10,000	10,000
Interfund Transactions							
Expenditure Total:		11,515	10,913	30,543	37,884	36,452	23,567

REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
62-00-33200-0000	Burial Plot Sales		5,000	19,700	17,000	17,000	18,000
62-00-33201-0000	Opening/Closing Fee		1,300	4,600	6,000	6,000	6,000
62-00-33202-0000	Headstone Inspections			35			
62-00-33434-0000	Grant Revenue			5,000			
62-00-38110-0000	Transfer in From General Fund		713	1,500	10,000	10,000	10,000
62-00-39210-0000	Cemetery Donations						
Revenue Total:		-	7,013	30,835	33,000	33,000	34,000

BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing							
Sources over Financing Uses:			(3,900)	292	(4,884)	(3,452)	10,433
Fund Balance (Deficit)- Beginning:		3,900	3,900	-	292	292	(3,160)
Fund Balance (Deficit)- Ending:		3,900	-	292	(4,592)	(3,160)	7,273

PERSONNEL SUMMARY (FTE)		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected							
Appointed							
Full-time				0.15	0.15	0.15	0.05
Part-time/Seasonal							
FTE Total:		-	-	0.15	0.15	0.15	0.05

Fund 62- Cemetery Summary
Sub 49
Department - 62000

Personnel Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111	Salaries FT			9,292	10,814	11,250	-
1112	Salaries PT				-		
1211	Overtime						
1300	Employee Benefits			576	670	698	-
1311	Bonus						
1511	FICA				-		-
1512	Medicare			134	157	162	-
1521	Retirement			1,716	1,997	2,078	
1541	Health Insurance			1,823	2,478	2,484	846
1545	Dental Insurance			144	171	194	60
1548	Vision Insurance			24	32	32	11
1561	Long Term Disability			23	65	54	-
Total:		-	-	13,733	16,384	16,952	917

Materials, Supplies, Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2121	Dues and Subscriptions						1,150
2321	Travel & Training						1,500
2513	Equipment Supplies & Maintenance				1,500	1,500	
4121	Attorney Fees		360	108			
4531	Professional and Technical Services	11,515	3,764	14,446	8,000	6,000	8,000
5002	Misc. Services & Supplies			150	1,000	1,000	1,000
5410	Landscaping Maintenance			2,106	1,000	1,000	1,000
5510	Burial Site Opening/Closing Costs						
6211	Insurance and Surety Bond						
Total:		11,515	4,124	16,810	11,500	9,500	12,650

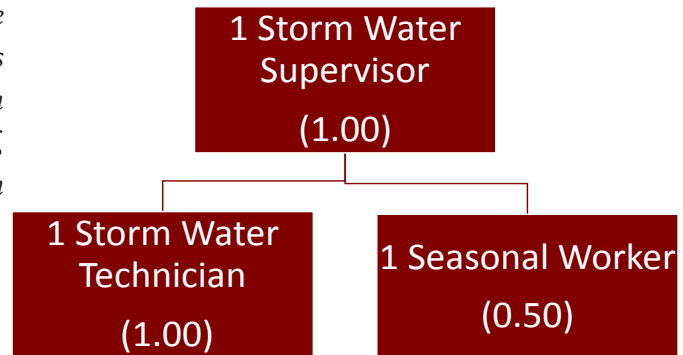
Capital Outlay		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000	Capital Outlay				10,000	10,000	10,000
7410	Equipment		6,789				
Total:		-	6,789	-	10,000	10,000	10,000

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.

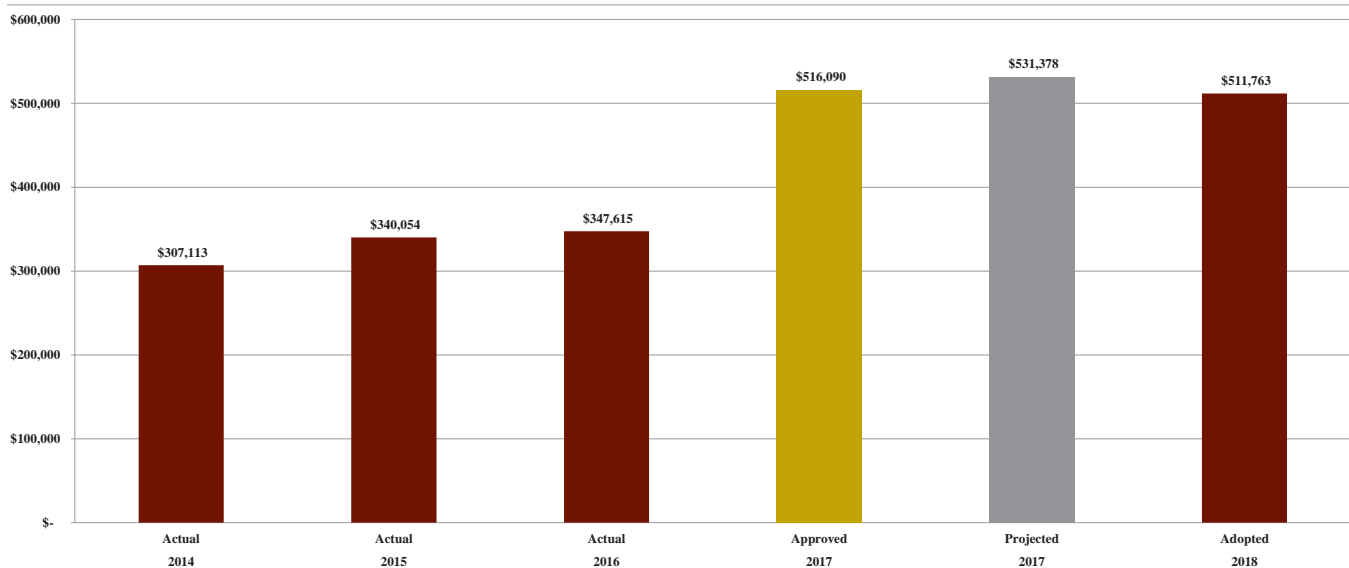


Department Description

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 Drain

STORM WATER DEPARTMENT EXPENDITURE TRENDS



STORM WATER

SUMMARY OF BUDGET CHANGES FY 2017 Approved compared to FY 2016 Approved

The total budget DECREASED by 4%.

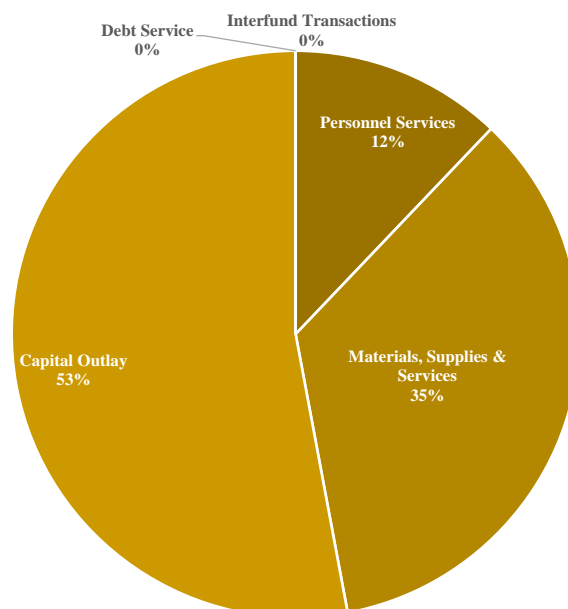
Personnel Services - An increase in full-time and part-time salaries, benefits, Medicare, retirement, and insurance increased personnel services expenditures (\$18,515).

Interfund Transactions - Due to increased administrative charges and GIS Internal Service Fund transfers, interfund transactions increased (\$18,252).

Materials, Supplies & Services - Due to the City's growth, street sweeping, stormdrain maintenance, manhole maintenance, and equipment needs have increased contributing to an increase in materials, supplies & services expenditures (\$8,618).

Capital Outlay - There are no capital outlay expenditures for this fund for FY 2018.

DEPARTMENT EXPENDITURES BY CATEGORY





Fund 59- Storm Water Utility Summary
Sub 45
Department 59000

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	150,481	180,716	185,711	223,490	225,196	243,711
Materials, Supplies & Services	73,693	36,767	56,058	92,725	106,307	114,925
Capital Outlay	-	-	-	65,000	65,000	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	82,940	122,571	105,846	134,875	134,875	153,127
Expenditure Total:	307,113	340,054	347,615	516,090	531,378	511,763

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
59-00-35900-0000 Utility Billing - Storm Drain	237,408	323,815	340,436	350,000	375,700	500,000
59-00-35920-0000 Damage to Services - Storm Drain	29,353					
59-00-35999-0000 YEC Audit Adjustments & Accrual	25,993		1,705			
59-00-38117-0000 Transfer In From Storm Water Impact Fees						
59-00-38157-0000 Transfer In From Solid Waste Fund						200,000
Revenue Total:	292,755	323,815	342,141	350,000	375,700	700,000

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	8,042	(15,413)	(4,546)	(166,090)	(155,678)	188,237
Fund Balance (Deficit)- Beginning:	142,117	150,159	134,746	130,200	130,200	(25,478)
Fund Balance (Deficit)- Ending:	150,159	134,746	130,200	(35,890)	(25,478)	162,759

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	2.00	2.00		3.63	3.63	3.58
Part-time/Seasonal						
FTE Total:	2.00	2.00	-	3.63	3.63	3.58

STORM WATER

59- Storm Water Utility Summary (continued)

15

rtment 59000

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
5-59000-1111 Salaries - FT	82,781	99,522	102,647	114,997	132,272	131,957
1112 Salaries - PT	6,142	7,997	9,692	3,232	4,128	12,480
1211 Overtime	3,724	6,228	8,801		8,326	5,000
1300 Employee Benefits	6,521	7,109	7,248	9,129	12,460	8,181
1311 Bonus						
1321 Clothing Allowance					800	1,300
1511 FICA	246	571	620	-	256	
1512 Medicare	1,585	1,552	1,686	2,135	2,052	2,094
1521 Retirement	13,901	17,924	18,707	27,195	23,750	24,373
1531 Worker's Compensation	1,223	1,211	848	1,000	1,000	1,000
1541 Health Insurance	31,171	35,075	32,075	59,965	36,144	52,130
1545 Dental Insurance	2,432	2,692	2,615	4,131	2,964	3,703
1548 Vision Insurance	438	466	434	774	464	656
1561 Long Term Disability	317	369	338	933	580	837
Total:	150,481	180,716	185,711	223,490	225,196	243,711

<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
5-59000-2121 Dues, Subscriptions, Memberships (Storm Drain Coalition, Storm Permit)		3,782		3,700	4,416	4,500
2321 Travel & Training	995	300	985	2,375	2,375	2,375
2369 Meetings		43		50	50	50
2431 Uniforms & Clothing	826	784	873	1,100		
2513 Equipment Supplies & Maintenance	11,006	10,253	10,889	10,500	10,500	12,500
2514 Stormdrain Maint.	12,638	10,840	16,787	30,000	30,000	30,000
2520 Public Education & Outreach						1,000
2610 Building & Grounds Maintenance	2,529	30				
3111 Utilities	23,234		2,074	3,000	3,000	3,000
4121 Attorney Fees	3,024	108	198	1,000	1,000	1,000
4140 Banking Fees	1,156	994	2,879			
4211 Computer Network & Data Processing	553					
4391 Blue Staking	656	29				
4521 Collection Fees	5	2	218			
4531 Professional & Technical Services	1,093	2,506	3,880	5,000	5,000	5,000
4541 Utility Bill Printing & Mailing	4,523					
4811 Equipment Rental/Lease	7,505	503	2,580	6,000	6,000	15,500
5002 Misc. Services & Technical Services						
4394 Manhole Collar Maint.				5,000	5,000	5,000
5731 Street Sweeping		5,115	5,286	20,000	33,966	30,000
6000 Bad Debt Expense	153		1,408			
6211 Insurance & Surety Bonds	3,797	1,478	7,999	5,000	5,000	5,000
Total:	73,693	36,767	56,058	92,725	106,307	114,925

59- Storm Water Utility Summary

rtment 59000

<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
5-59000-7000 Capital Purchases						
5-59000-7111 Land and Rights of Way						
5-59000-7410 Equipment				65,000	65,000	
Total:	-	-	-	65,000	65,000	-

<i>Debt Service</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
8121 Interest						
8151 Paying Agent Fee						
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
48000-9110 Administrative Charge	44,494	37,227	34,049	59,335	59,335	60,853
48000-9154 Transfer to Fleet Fund	38,446	50,629	36,197	36,197	36,197	52,291
Transfer to Utility Billing Internal Service Fund		20,734	16,754	17,194	17,194	17,413
Transfer to GIS Internal Service Fund		13,981	18,845	22,149	22,149	22,570
Total:	82,940	122,571	105,846	134,875	134,875	153,127

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
Water	4,261	5,447	-	-	-
Sewer	-	-	2,950	3,462	-
Parks	-	-	1,632	1,268	1,268
Storm Drain	-	-	235	611	398
Transportation	-	-	2,146	3,800	1,928

IMPACT FEES

ELECTRIC IMPACT FEE FUND

Fund 13- Electric Impact Fee

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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	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						
Total Financing Uses:		78,944	2,088,394	-	-	-	-
REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
13-00-34805-0000	S Revenue Bond Equity Buy-In Pwr						
13-00-34806-0000	N Revenue Bond Equity Buy-In Pwr						
13-00-34825-0000	Future Facilities SSA	88,054	59,280				
13-00-34844-0000	Silverlake Main Feeder	45,279	17,673				
13-00-34845-0000	Future Facilities NSA	391,320	145,653				
13-00-34846-0000	Spring Valley Line Ext EM Links	(31,780)					
13-00-37010-0000	Interest Earnings	2	2	0			
13-00-38153-0000	Transfer from Electric Fund						
Total Financing Sources:		492,875	222,609	0	-	-	-
BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		413,932	(1,865,785)	0	-	-	-
Fund Balance (Deficit)- Beginning:		1,451,853	1,865,785	(0)	0	0	0
Fund Balance (Deficit)- Ending:		1,865,785	(0)	0	0	0	0

PARKS/TRAILS IMPACT FEE FUND

Fund 15 -Parks/Trails Impact Fee

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
15-51-51000-4531	Professional & Technical Services			15,251	10,000	10,000	
15-51-51000-6302	SITLA Impact Fee Reimbursement	30,360	37,950	45,408	65,000	62,000	75,000
15-61-48100-9146	Transfer to General Capital Proj Fund			100,000	800,000	1,200,000	640,000
Total Financing Uses:		30,360	37,950	160,659	875,000	1,272,000	715,000
REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
15-00-34825-0000	Future Facilities SSA	29,032	34,762	45,076	85,000	170,000	150,000
15-00-34840-0000	SITLA Equity Buy-In NSA	29,590	35,398	48,158	40,000	54,500	50,000
15-00-34841-0000	SITLA Equity Buy-In SSA	8,360	10,010	12,870	10,000	17,700	15,000
15-00-34845-0000	Future Facilities NSA	102,758	122,928	167,240	375,000	510,000	475,000
15-00-37010-0000	Interest Earnings			0		1	
15-00-38110-0000	Transfer from General Fund						
Total Financing Sources:		169,740	203,098	273,344	510,000	752,201	690,000
BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		139,381	165,147	112,686	(365,000)	(519,800)	(25,000)
Fund Balance (Deficit)- Beginning:		199,959	339,340	504,487	617,172	617,172	97,373
Fund Balance (Deficit)- Ending:		339,340	504,487	617,172	252,172	97,373	72,373



PUBLIC SAFETY IMPACT FEE FUND

Fund 16- Public Safety Impact Fee

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
16-61-48100-9110	Transfer to General Fund (Reimbursement)	147,432				89,929	
Total Financing Uses:		147,432	-	-	-	89,929	-
REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
16-00-34805-0000	Equity Buy-In Public Safety SSA						
16-00-34806-0000	Equity Buy-In Public Safety NSA	94					
16-00-34825-0000	Future Facilities SSA	3,572	4,324	5,593	3,500	5,800	
16-00-34845-0000	Future Facilities NSA	12,549	15,125	20,906	18,000	17,500	
16-00-37010-0000	Interest Earnings						
16-00-38110-0000	Transfer from General Fund Impact Fees						
Total Financing Sources:		16,215	19,449	26,499	21,500	23,300	-
BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		(131,217)	19,450	26,498	21,500	(66,629)	-
Fund Balance (Deficit)- Beginning:		151,898	20,681	40,131	66,629	66,629	(0)
Fund Balance (Deficit)- Ending:		20,681	40,131	66,629	88,129	(0)	(0)

STORM DRAIN IMPACT FEE FUND

Fund 17- Storm Water Impact Fee

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
17-51-59000-4531	IFFP Update				25,000	25,000	15,000
17-61-48200-9147	Impact Fee Reimbursement						
17-81-59000-7311	Storm Water Improvements						
17-51-59000-6306	EM Property Reimbursement	3,248	2,668		4,000	4,600	4,000
Transfer To Storm Water Fund							
Total Financing Uses:		3,248	2,668	-	29,000	29,600	19,000
REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
17-00-34806-0000	N Revenue Bond Equity Buy-In	9,300					
17-00-34820-0000	EMP Property Buy-In	2,204	2,668	3,364	2,500	4,600	4,000
17-00-34825-0000	Future Facilities SSA	1,876	2,345	32,602	40,000	73,000	60,000
17-00-34833-0000	Tickville Wash/Basin Equity Buy-In	14,010	26,610	36,615	30,000	36,600	33,000
17-00-34845-0000	Future Facilities NSA	45,856	56,768	78,112	60,000	78,100	75,000
17-00-37010-0000	Interest Earnings	965	984	1,440	1,000	1,500	1,400
17-00-38110-0000	Transfer from General Fund Impact Fees						
Charges for Services							
Total Financing Sources:		74,211	89,375	152,133	133,500	193,800	173,400
BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:		71,949	86,648	147,841	104,500	164,200	154,400
Fund Balance (Deficit)- Beginning:		73,801	145,750	232,398	380,239	380,239	544,439
Fund Balance (Deficit)- Ending:		145,750	232,398	380,239	484,739	544,439	698,839

IMPACT FEES

TRANSPORTATION IMPACT FEE FUND

Fund 18- Transportation Impact Fee

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
18-51-44100-4531 Professional & Technical Services				25,000	25,000	
18-51-44100-6301 SL6 Pony Express Pkwy Reimbursement	148,382	78,625	97,051	95,000	130,000	135,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	52,327	76,273	77,978	125,000	105,000	135,000
18-51-44100-6306 EM Property Reimbursement	189,838	149,105	205,451	150,000	242,000	250,000
18-51-44100-6310 Developer Impact Fee Reimb.		30,393			30,000	
18-51-44100-7000 Capital Outlay						
18-61-48100-9146 Transfer to Capital Projects Fund						
18-61-48100-9179 Transfer to Debt Service Fund						
18-61-48100-9146 Due to Capital Project Fund	125,000			550,000	550,000	
18-61-48200-9147 Reimburse Impact Fee Payments						
Total Financing Uses:	515,548	334,396	380,479	945,000	1,082,000	520,000

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
18-00-34820-0000 EMP Buy-In	149,526	149,105	205,160	170,000	250,000	225,000
18-00-34825-0000 Future Facilities SSA	30,476	36,491	49,724	30,000	70,000	55,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	43,400	41,391	54,126	45,000	45,000	
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	18,848	22,568	30,752	20,000	42,000	35,000
18-00-34844-0000 Pony Express Ext through Silver Lake	78,810	78,588	108,688	85,000	128,400	115,000
18-00-34845-0000 Future Facilities NSA	128,448	133,854	185,864	160,000	218,000	200,000
18-00-34847-0000 Airport Road ROW NSA	11,220	10,949	15,230	13,000	18,000	16,000
18-00-34848-0000 Airport Road ROW SSA	2,508	3,003	4,092	2,500	5,800	5,000
18-00-34849-0000 Airport Road ROW WSA	297	66	66			
18-00-34850-0000 Future Facilities Trans WSA						
18-00-37010-0000 Interest Earnings	6	6	9	5	10	8
18-00-38110-0000 Transfer from General Fund Impact Fees	150,838					
Total Financing Sources:	614,377	476,021	653,709	525,505	777,210	651,008

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	98,831	141,624	273,231	(419,495)	(304,790)	131,008
Fund Balance (Deficit)- Beginning:	64,360	163,191	304,816	578,047	578,047	273,257
Fund Balance (Deficit)- Ending:	163,191	304,816	578,047	158,552	273,257	404,265



WASTEWATER IMPACT FEE FUND

Fund 12- Wastewater Impact Fee

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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	11,780			10,000
12-51-52000-6303 EM Links Reimbursement	13,530	24,819				
12-51-52000-6306 EM Properties Reimbursement	10,799	10,465	13,794	10,000	18,000	14,000
12-51-52000-6309 Evan's Ranch Reimbursement			164,462	120,000	150,000	50,000
12-51-52000-6310 Developer Impact Fee Reimbursement			3,952			
Transfer to Sewer Fund DEQ Debt Service	193,000	219,350				
12-61-48100-9152 Transfer to Sewer Fund						712,500
Total Financing Uses:	217,329	271,218	193,988	130,000	168,000	786,500

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
12-00-34805-0000 S Revenue Bond Equity Buy-In	149,568	180,662	239,815	165,000	312,200	290,000
12-00-34820-0000 EMP Property Buy-In	8,664	10,465	13,794	10,000	18,000	14,000
12-00-34825-0000 Future Facilities SSA	53,656	64,811	131,956	60,000	215,200	200,000
12-00-34835-0000 Collection Line						
12-00-34845-0000 Future Facilities WW NSA	51,178	69,321	126,752	90,000	190,000	175,000
12-00-34846-0000 Carlton Sewer Line EM Links	24,203	672		11,000		
12-00-34816-0000 Evans Ranch Trunk Line			54,435	45,000	140,000	130,000
12-00-34830-0000 Ranches Pkwy Ext.			217	130,000	580	500
12-00-34855-0000 Camp Williams Sewer Line			4,673		12,000	10,000
12-00-37010-0000 Interest Earnings	7	6	9		10	10
12-00-38152-0000 Transfer from Sewer Fund						
Total Financing Sources:	287,276	325,938	571,651	511,000	887,990	819,510

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	69,947	54,720	377,663	381,000	719,990	33,010
Fund Balance (Deficit)- Beginning:	534,570	604,517	659,238	1,036,900	1,036,900	1,756,890

IMPACT FEES

WATER IMPACT FEE FUND

Fund 11- Water Impact Fee

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
11-51-51000-4531 IFPP Update						10,000
11-51-51000-6301 SL6 Pony Express Well Reimbursement						
11-51-51000-6302 SITLA Impact Fee Reimbursement	10,965	12,960	15,027	25,000	25,000	25,000
11-51-51000-6303 EM Links Reimbursement						
11-51-51000-6305 Meadow Ranch Holdings Reimbursement	57,599	74,748	121,466	110,000	100,000	100,000
11-51-51000-6306 EM Properties Reimbursement	78	8,436	21,000			
11-51-51000-6308 Cedar Valley Water Co. Reimbursement				350,000	490,000	500,000
11-51-51000-6310 Developer Impact Fee Reimbursement		71,116	78,482			
11-61-48100-9148 Transfer to Capital Projects Fund						
11-61-48100-9151 Due to Water Fund	376,006		2,078,686	2,300,000	2,300,000	
Transfer to Water Fund (CWP Shares)		1,000,000				
Transfer to Water Fund (Settlement)		513,958				
Total Financing Uses:	444,648	1,681,218	2,314,661	2,785,000	2,915,000	635,000

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
11-00-34805-0000 Buy In Water SA 1		164,960	286,413	220,000	370,000	325,000
11-00-34806-0000 Buy In Water SA 2		243,460	392,515	380,000	460,000	425,000
11-00-34810-0000 EM Properties Well	263,880	67,392				
11-00-34820-0000 EMP Buy-In	66					
11-00-34825-0000 Future Facilities SSA	71,288	22,324				
11-00-34830-0000 CP Water LC Equity Buy-In	(7,032)					
11-00-34831-0000 Sunset Dr Dist Line Equity Buy-In	4,067	977				
11-00-34832-0000 Spyglass Dist Line Equity Buy-In	2,905	698				
11-00-34833-0000 Valley View Wtr Tank Equity Buy-In	28,750	19,167				
11-00-34834-0000 Storage Reimbursement	140,715	33,106				
11-00-34840-0000 SITLA 12"Water Line NSA	8,425	2,024				
11-00-34841-0000 SITLA 12"Water Line SSA	4,484	1,404				
11-00-34844-0000 Pony Express Well						
11-00-34845-0000 Future Facilities NSA	250,634	65,472				
11-00-34860-0000 Future Facilities Water SA 1		825,081	1,452,555	1,185,000	1,800,000	1,600,000
11-00-34870-0000 Future Facilities Water SA 2		275,666	432,978	420,000	500,000	475,000
11-00-37010-0000 Interest Earnings	481	490	717		730	700
11-00-38151-0000 Transfer from Water Fund						
Total Financing Sources:	768,662	1,722,223	2,565,178	2,205,000	3,130,730	2,825,700

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:	324,014	41,004	250,517	(580,000)	215,730	2,190,700
Fund Balance (Deficit)- Beginning:	1,340,366	1,664,380	1,705,384	1,955,901	1,955,901	2,171,631
Fund Balance (Deficit)- Ending:	1,664,380	1,705,384	1,955,901	1,375,901	2,171,631	4,362,331



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VII. ENTERPRISE FUNDS

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ENTERPRISE FUNDS OVERVIEW

ENTERPRISE FUND OVERVIEW

Enterprise revenues constitute 37% 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 three 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

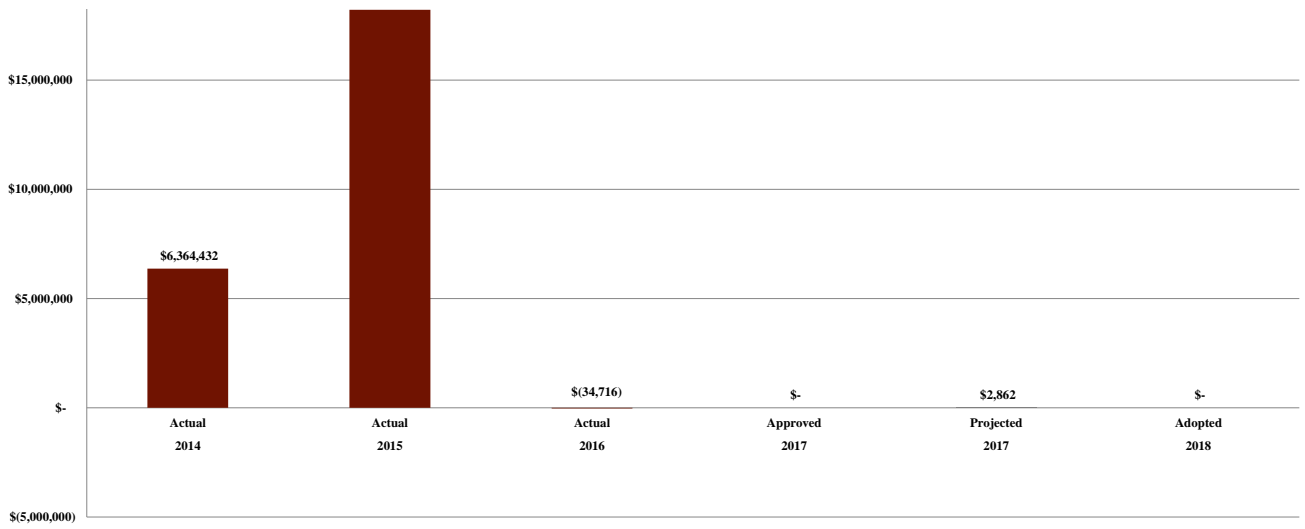
ENTERPRISE FUND REVENUE OVERVIEW

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 three years ago, this source of revenue has been eliminated. The year-over-year revenues from user charges are displayed in the graph below.

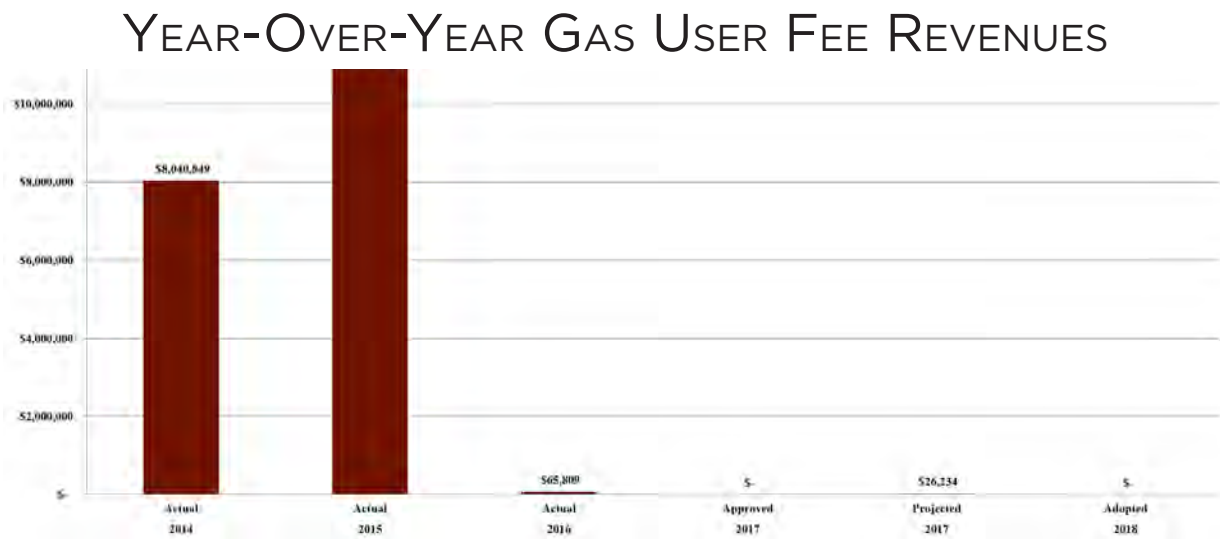
YEAR-OVER-YEAR ELECTRIC USER FEE REVENUES



ENTERPRISE FUNDS REVENUES

Gas Revenues

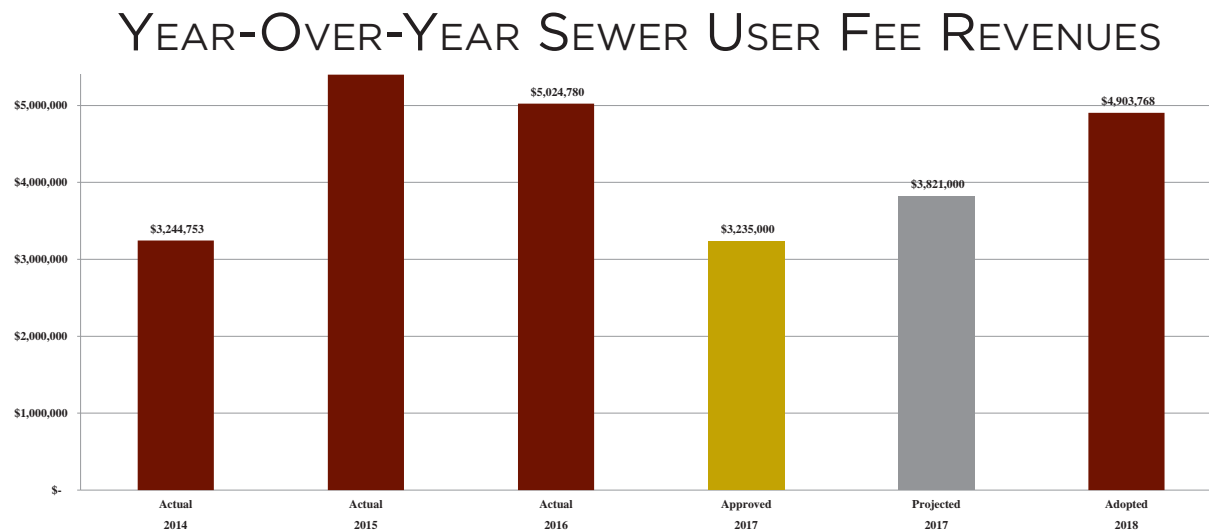
The gas utility has previously been the second largest of the City’s utilities. However, with its sale three years ago, this source of revenue has been eliminated. The year-over-year revenues from user charges are displayed in the graph below.





Sewer Revenues

The sewer utility is another major City utility. Total sewer revenues are approved at \$4.9 million for FY 2018, which is a 34% increase over the FY 2017 approved of \$3.23 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.

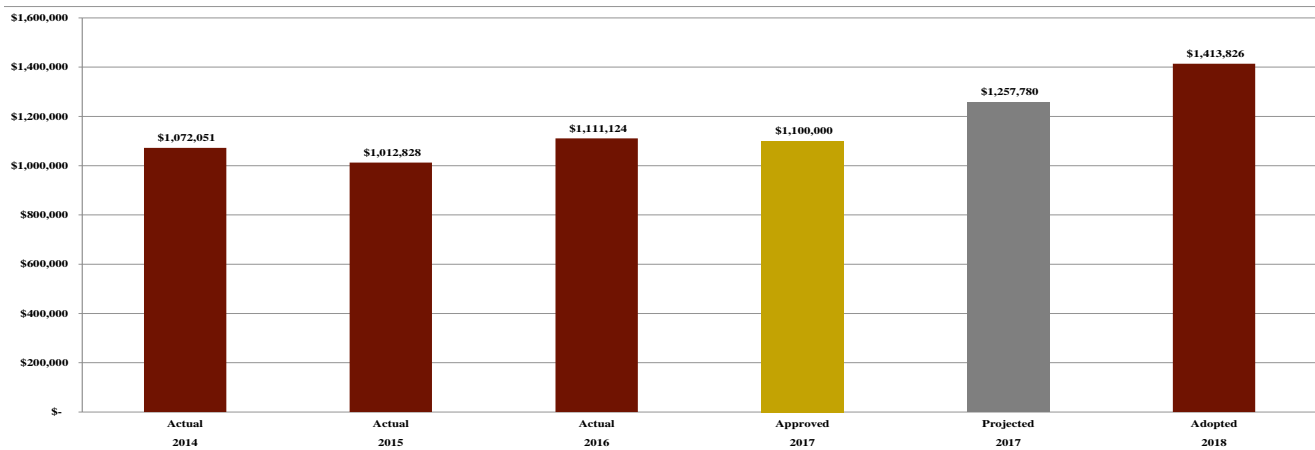


ENTERPRISE FUNDS REVENUES

Solid Waste Revenues

The solid waste utility is the smallest City utility. Eagle Mountain currently contracts with Ace Disposal for solid waste services, but the City handles billing. Total solid waste revenues are approved at \$1.4 million for FY 2018, a 27% increase over the FY 2017 approved of \$1.1 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.

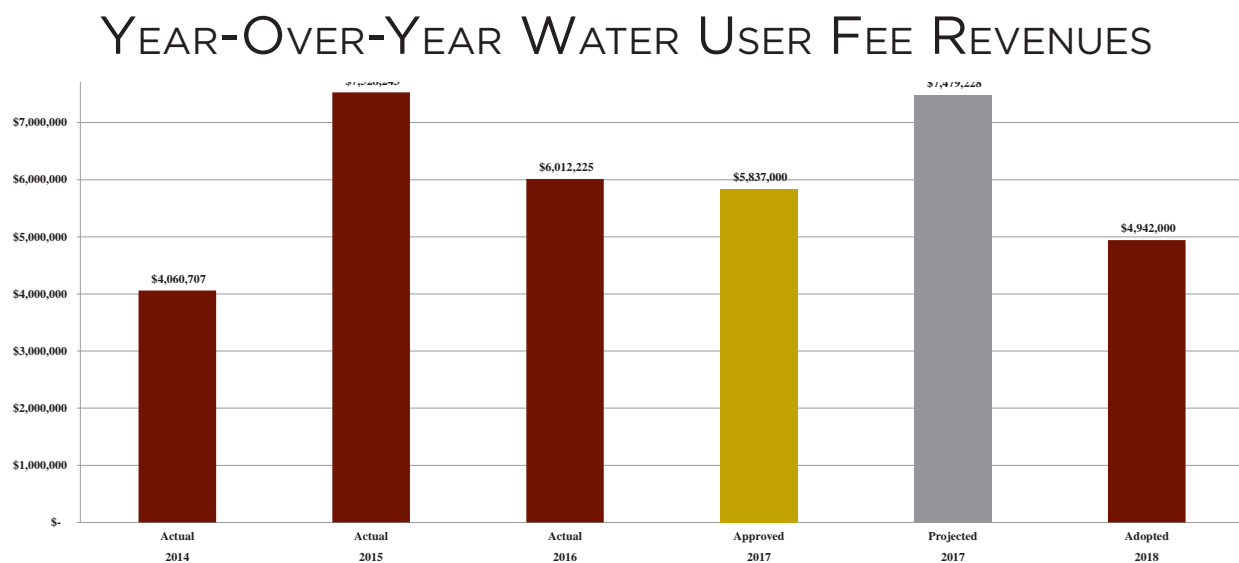
YEAR-OVER-YEAR SOLID WASTE USER FEE REVENUES





Water Revenues

The water utility is the City's largest utility after the sale of the gas and electric utilities. Total water revenues are approved at \$4.94 million for FY 2018, a 15% decrease over the FY 2017 approved of \$5.83 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.



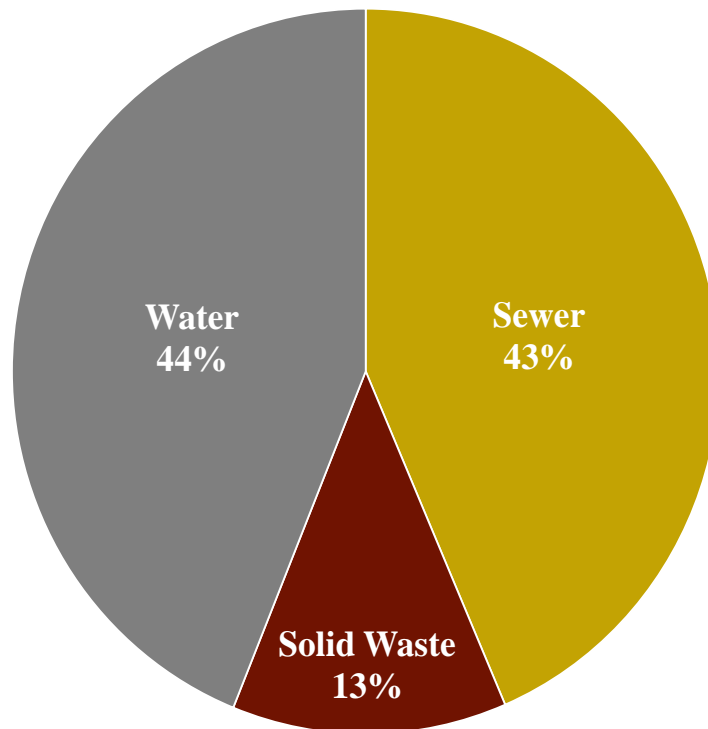
ENTERPRISE FUNDS SUMMARY

Enterprise Fund Revenues Year-Over-Year

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Electric	\$ 6,364,432	\$ 18,259,686	\$ (34,716)	\$ -	\$ 2,862	\$ -
Gas	\$ 8,040,849	\$ 11,052,202	\$ 65,809	\$ -	\$ 26,234	\$ 3,500,000
Sewer	\$ 3,244,753	\$ 5,674,111	\$ 5,024,780	\$ 3,235,000	\$ 3,821,000	\$ 4,903,768
Solid Waste	\$ 1,072,051	\$ 1,012,828	\$ 1,111,124	\$ 1,100,000	\$ 1,257,780	\$ 1,413,826
Water	\$ 4,060,707	\$ 7,528,243	\$ 6,012,225	\$ 5,837,000	\$ 7,479,228	\$ 4,942,000
Totals	\$ 22,782,792	\$ 43,527,070	\$ 12,179,222	\$ 10,172,000	\$ 12,587,104	\$ 14,759,594

*Figures do include interfund transfers.

ENTERPRISE REVENUES BY FUND FY 2018



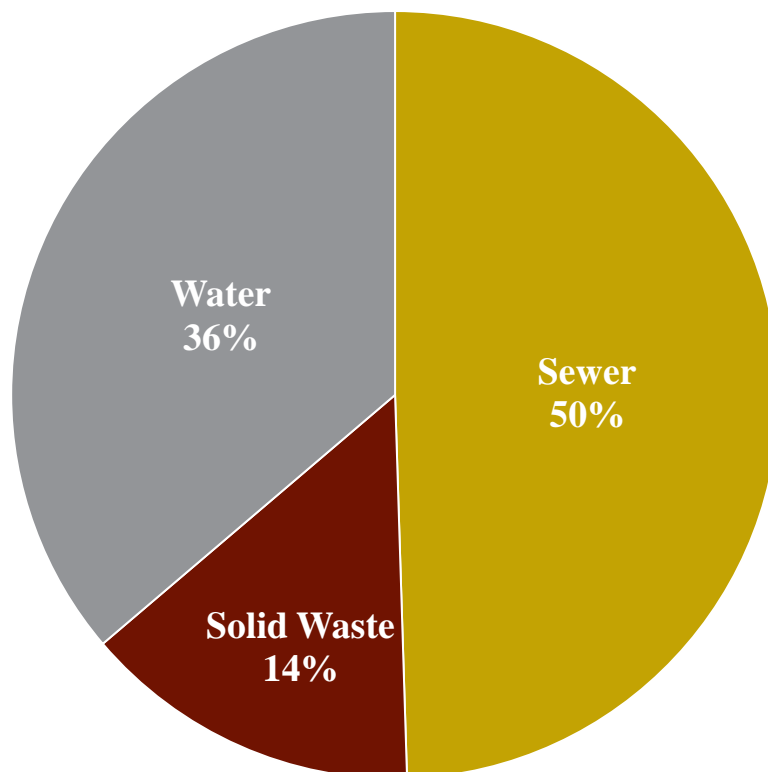


ENTERPRISE FUND EXPENDITURES YEAR-OVER-YEAR

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Electric	\$ 10,076,385	\$ 18,912,423	\$ 212,652	\$ -	\$ 2,276	\$ -
Gas	\$ 7,702,659	\$ 9,762,993	\$ 64,679	\$ -	\$ 1,712,005	\$ 3,500,000
Sewer	\$ 2,922,897	\$ 3,551,744	\$ 3,744,244	\$ 2,993,365	\$ 2,874,693	\$ 4,903,768
Solid Waste	\$ 898,730	\$ 927,420	\$ 989,435	\$ 1,202,221	\$ 1,188,347	\$ 1,413,826
Water	\$ 4,434,146	\$ 8,106,401	\$ 3,853,328	\$ 6,400,681	\$ 6,889,886	\$ 3,588,470
Totals	\$ 26,034,818	\$ 41,260,981	\$ 8,864,338	\$ 10,596,267	\$ 12,667,207	\$ 13,406,064

*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 2018

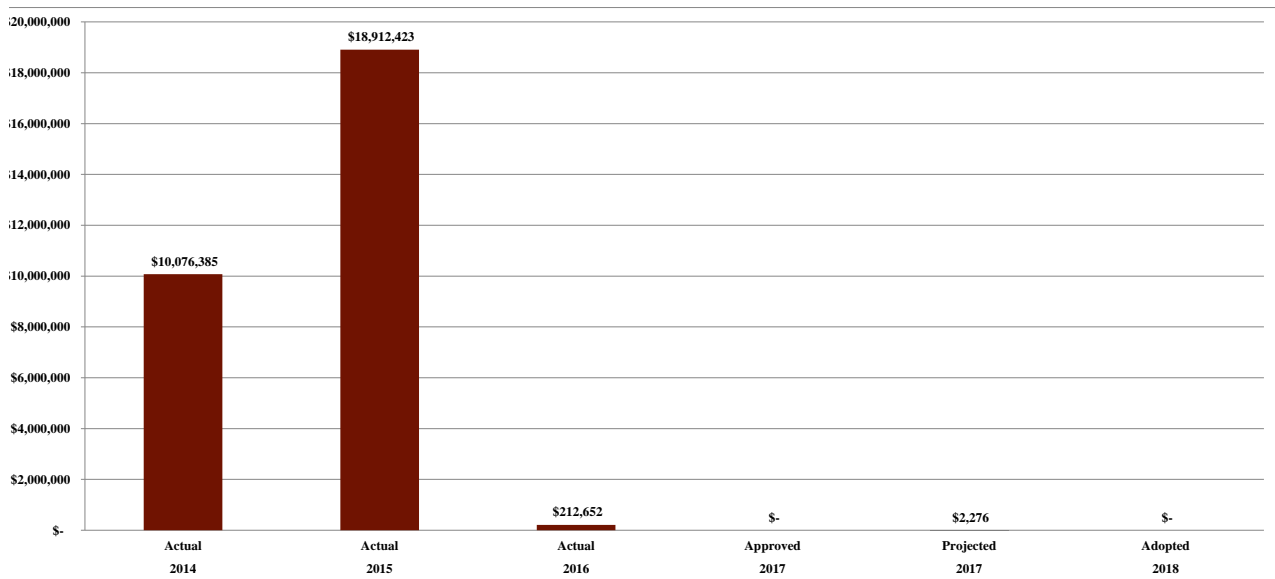


ELECTRIC

ELECTRIC DEPARTMENT OVERVIEW

The electric utility was sold in FY 2015; thus, there was no budget for it in FY 2018. Below you can see the recent history of the electric utility.

ELECTRIC DEPARTMENT EXPENDITURE TRENDS



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



ELECTRIC DEPARTMENT EXPENDITURE TRENDS

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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	734,226	431,930	2,022	-	-	-
Materials, Supplies & Services	8,295,336	5,715,350	54,096	-	-	-
Capital Outlay	51	107	-	-	-	-
Debt Service*	722,733	3,256,138	4,350	-	2,276	-
Interfund Transactions	324,040	9,508,898	152,184	-	-	-
Expenditure Total:	10,076,385	18,912,423	212,652	-	2,276	-

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
53-00-34010-0000 In-house Construction	798,031	34,801	25			
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	54,079	3,764				
53-00-35300-0000 Utility Billing- Electric	8,145,823	6,937,503	(26,828)		2,862	
53-00-35320-0000 Damages to Services-Electric						
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.		35,400				
53-00-35370-0000 Connection Fees	298,050	248,183				
53-00-35375-0000 Temporary Power Connection	60,375	44,975				
53-00-35385-0000 Service Calls	393	1,434	(7,913)			
53-00-35999-0000 YEC Audit Adjustment & Accrual	77,734	(767,085)				
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings	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	267,500					
53-00-38152-0000 Due From Sewer Fund	62,500					
53-00-38155-0000 Due From Gas Fund	405,557	6,000,000				
53-00-39710-0000 Contributions- From Developer	388,738	368,321				
53-00-39111-0000 Bond Proceeds-Less Purchased Fixed Assets	(4,543,254)	7				
Revenue Total:	6,364,432	18,259,686	(34,716)	-	2,862	-

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(3,711,954)	(179,105)	(247,368)	-	586	-
Fund Balance (Deficit)- Beginning:	4,818,194	1,106,240	927,136	679,768	679,768	680,354
Fund Balance (Deficit)- Ending:	1,106,240	927,136	679,768	679,768	680,354	680,354

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	6.75	5.50				
Part-time/Seasonal						
FTE Total:	6.75	5.50	-	-	-	-

ELECTRIC

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

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-1111 Salaries - FT	286,284	242,177	271,798	240,373	235,860	294,013
1112 Salaries - PT	18,965	11,515	6,555	17,407	8,000	16,068
1122 Vacation Pay			8,210			
1211 Overtime	23,686	24,332	22,289	20,000	27,838	20,000
1242 Car Allowance	1,881	1,898	218	1,900		
1300 Employee Benefits	8,549	19,338	18,657	14,903	16,874	18,229
1311 Bonus				-		
1321 Clothing Allowance					2,500	2,850
1511 FICA	1,229	714	406	-	24	996
1512 Medicare	6,268	3,969	4,235	3,522	3,770	4,496
1521 Retirement	52,032	47,038	37,765	44,397	47,626	54,304
1531 Worker's Compensation (State Insurance Fund)	3,549	2,660	2,217	3,000	3,000	3,000
1541 Health Insurance	76,388	52,671	68,856	87,552	69,644	115,769
1545 Dental Insurance	6,068	4,350	5,789	6,031	5,514	8,223
1548 Vision Insurance	1,066	705	922	1,130	882	1,458
1561 Long Term Disability	1,165	999	1,004	1,400	982	1,614
Total:	487,131	412,366	448,921	441,615	422,514	541,020

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-2121 Dues, Subscriptions, Memberships (RWAU, APWA)	895	1,934	700	925	925	925
2211 Public Notices						
2321 Travel & Training	5,255	3,348	7,133	12,000	12,000	12,000
2369 Meetings (Education)	130	203	236	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,870	2,176	2,297	2,300		
2513 Equipment Supplies & Maintenance	242,465	267,599	101,836	208,000	150,000	365,000
2515 SCADA Maintenance and Upgrades	2,353	25,797	51,945	10,000	10,000	10,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Grounds Maintenance	5,058	30	600	2,500	2,500	2,500
3111 Utilities		17,062	643,454	600,000	644,378	650,000
4121 Attorney Fees	39,020	36,142	16,608	15,000	31,828	25,000
4140 Banking Fees	15,029	12,927	25,092	25,000		25,000
4211 Computer Network & Data Process	2,763					
4271 Itron Support	2,315		5,955	8,400	8,400	8,400
4320 Engineering Services						
4391 Blue Staking	1,640	884	1,953	2,700	2,700	2,700
4394 Collar Maintenance				5,000	5,000	5,000
4393 Lab Work	7,539	14,759	9,709	20,000	20,000	20,000
4521 Collection Fees	334	270	1,017	1,000	1,000	1,000
4531 Professional/Technical Services	34,098	12,181	30,535	25,000	25,000	25,000
4541 Utility Bill Printing & Mailing	20,832					
4550 Capital Facility Impact Study and Economic Analysis						
4811 Equipment Rental/Lease	300	9,825	2,436	22,500	22,500	17,000
5002 Misc. Services & Supplies	208	161	2,950		900	
5311 Meters-Water (New)	77,833	82,902	102,012	110,000	110,000	157,000
5312 Meters-Water (Replacement)	48,470	86,623	86,833	35,000	70,000	100,000
5721 Chemicals/Fertilizers	7,398	6,851	8,297	10,000	10,000	10,000
5760 Other Special Departmental Supplies						
5999 Depreciation	1,183,989	1,189,411	1,392,861			
6000 Bad Debt Expense	11,203	9,363	12,689			
6211 Insurance & Surety Bonds	11,107	22,916	55,996	25,000	25,000	25,000
Total:	1,722,104	1,803,364	2,563,144	1,140,625	1,177,431	1,461,825

Fund 51- Water Utility Detail (continued)

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-7000 Capital Outlay		65,992				
Water System Improvements Design					350,000	
7211 Building & Building Improvements	650					50,000
7311 South Well Improvements Upgrades						
7313 CWP Improvements		-				
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	1,000,000					
7410 Equipment		500		10,000	10,000	20,000
7412 Computer Equipment				10,000	10,000	
7691 Water Rights	2,645					
Tank #1 Water Line Replacement				608,000	608,000	
USP - Water Preparedness Measures (Well Generators)				466,000	466,000	
51-81-51100-7314 CWP Shares	187,000	214,789	(0)	200,000	320,000	335,000
51-81-51100-7315 EMP Settlement						
Water Tank Project				2,300,000	2,300,000	
Total:	1,190,295	281,281	(0)	3,594,000	4,064,000	405,000

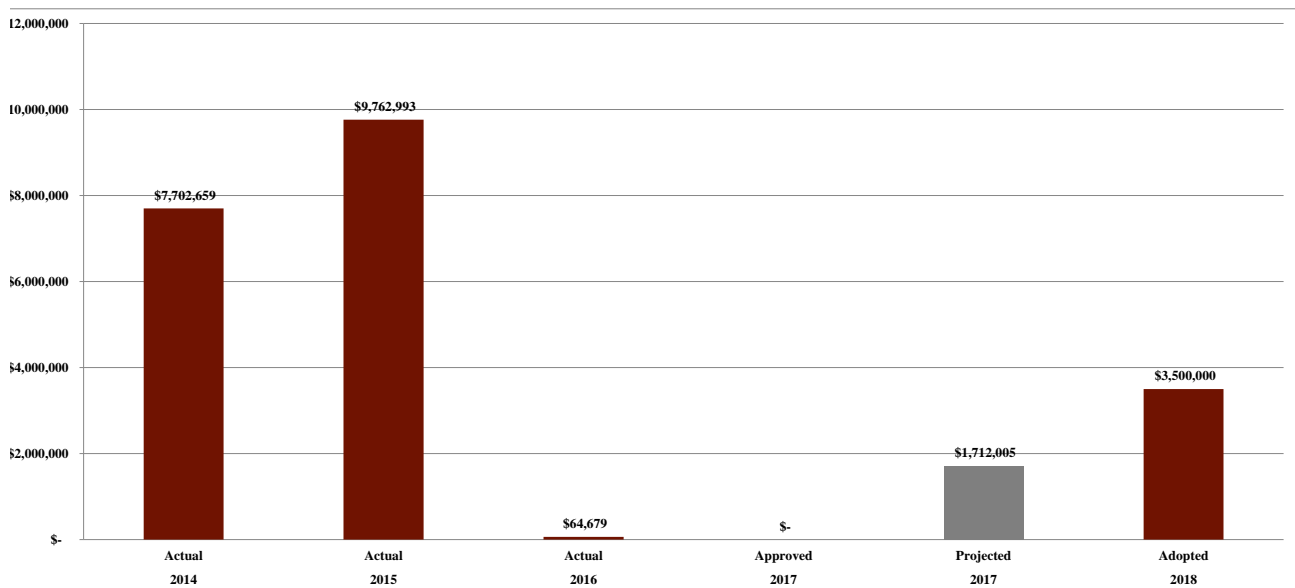
Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-71-47100-8111 Principal S07 & S14 W&S				169,200	169,200	176,250
8112 Principal S13 W&S				103,000	103,000	105,000
8121 Interest S07 & S14 W&S	316,306	255,863	278,549	276,575	276,575	268,781
8122 Interest - S13 W&S	11,425	39,391	40,117	40,145	40,145	38,373
8131 Bond Refunding Cost	11,184	155,349	28,822			
8132 Bond Insurance Cost		95,545				
8151 Paying Agent Fee	57,051	4,842	3,887		1,500	
Principal Paid on Capital Debt		4,617,790				
Total:	395,967	5,168,780	351,375	588,920	590,420	588,404

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-9152 Transfer to Sewer Fund						
51-45-51000-9111 Transfer to Water Impact Fee Fund						
51-45-51000-9148 Transfer to Water Cap. Proj. Fund						
51-61-48000-9110 Administrative Charge	289,309	247,538	308,155	401,970	401,970	411,112
9153 Transfer to Electric Fund	280,000					
9176 Transfer to Water & Sewer Bond Fund						
9154 Transfer to Fleet Fund	69,340	74,532	65,850	108,209	108,209	53,859
9163 Transfer to Utility Billing Internal Service Fund		87,083	73,476	75,406	75,406	76,366
9164 Transfer to GIS Internal Service Fund		31,457	42,407	49,936	49,936	50,884
Total:	638,649	440,610	489,889	635,521	635,521	592,220

GAS DEPARTMENT OVERVIEW

The gas utility was sold in FY 2015; thus, there is no budget for it in FY 2018. Below you can see the recent history of the gas utility. Please note that this year's expenditure of \$3,500,000 is the use of a fund balance.

GAS DEPARTMENT EXPENDITURE TRENDS



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

GAS

Fund 55- Natural Gas Utility Summary
Sub 45
Department 55000

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	559,972	339,288	810	-	-	-
Materials, Supplies & Services	3,166,440	2,134,660	31,376	-	504	-
Capital Outlay	7,948	-	31,843	-	-	-
Debt Service	3,301,946	617,279	650	-	1,226	-
Interfund Transactions	666,352	6,671,766	-	-	1,710,275	3,500,000
Expenditure Total:	7,702,659	9,762,993	64,679	-	1,712,005	3,500,000

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
55-00-34010-0000 In-house Construction	14,538	(135,705)	8,021			
55-00-34218-0000 Subdivision Inspections	7,082	10,111				
55-00-34311-0000 NR SAA Assessments Collected	2,890		(14,389)			
55-00-34890-0000 Reimbursement- Miscellaneous		17				
55-00-35385-0000 Service Calls	(6,585)					
53-00-35500-0000 Utility Billing- Gas	4,449,266	3,465,841				
53-00-35511-0000 CPR Gas Extension Fees	129,433		2,795			
55-00-35520-0000 Damage to Services- Gas						
55-00-35560-0000 Meter Fee - Natural Gas	1,156	1,065				
55-00-35570-0000 Connection Fees	576,521	386,593				
55-00-35575-0000 Temporary Gas Connection						
55-00-35999-0000 YEC Audit Adjustments & Accrual	73,936	(227,441)				
55-00-37010-0000 Interest Earnings	139,773	102,856	51,899		25,000	
55-00-37011-0000 Interest Earnings - NR SAA	7,747	17,407	17,483		1,234	
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	19,794	66,116				
Bond Proceeds - Less Capital Assets	2,625,300	1				
Use of Gas Fund Balance Reserve						3,500,000
Revenue Total:	8,040,849	11,052,202	65,809	-	26,234	3,500,000

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	35,034	4,237,128	1,130	-	(1,685,771)	-
Fund Balance (Deficit)- Beginning:	7,749,751	7,784,785	12,021,913	12,023,043	12,023,043	10,337,272
Use of Fund Balance Reserve:						(3,500,000)
Fund Balance (Deficit)- Ending:	7,784,785	12,021,913	12,023,043	12,023,043	10,337,272	6,837,272

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	4.50	5.50				
Part-time/Seasonal						
FTE Total:	4.50	5.50	-	-	-	-



Fund 55- Natural Gas Utility Summary (continued)
Sub 45
Department 55000

<i>Personnel Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
55-45-55000-1111 Salaries - FT	339,121	226,388				
1112 Salaries - PT	20,603	331				
1211 Overtime	13,163	14,477				
1242 Car Allowance						
1300 Employee Benefits	26,410	(999)				
1511 FICA	1,315	21				
1512 Medicare	6,843	3,438				
1521 Retirement	58,209	37,257				
1531 Worker's Compensation	2,156	2,275	810			
1541 Health Insurance	82,842	50,602				
1545 Dental Insurance	6,719	4,017				
1548 Vision Insurance	1,186	685				
1561 Long Term Disability	1,406	796				
Total:	559,972	339,288	810	-	-	-

<i>Materials, Supplies, Services</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
55-45-55000-2121 Dues, Subscriptions, Memberships	1,885	95				
2211 Public Notices						
2321 Travel & Training	9,319					
2369 Meetings	446	618				
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,934	1,501				
2513 Equipment Supplies & Maintenance	15,247	12,082				
2515 SCADA	1,571					
2521 Vehicle Fuel & Maintenance	73					
2610 Buildings & Ground Maintenance	2,832	252				
3111 Utilities						
4121 Attorney Fees	7,415	31,537	2,291		504	
4140 Banking Fees	19,654	16,904				
4211 Computer Network & Data Process	2,763					
4271 Iron Support	2,498					
4320 Engineering Services						
4350 In-House Construction (Materials & Supplies)	5,387					
4351 In-House Construction (Rentals)						
4391 Blue Staking	1,623	588				
4521 Collection Fees	805	781	2,149			
4531 Professional/Technical Services	28,071	33,521				
4541 Utility Bill Printing & Mailing	21,819					
4550 Cap. Facil./Impact/Econ. Study						
5002 Misc. Services & Supplies	24					
5321 Meters-Gas	158,512	65,228				
5331 Connection Services	408,742	182,226				
5333 Service Call-Gas		412				
5620 Purchase For Resale- Gas	2,133,001	1,556,944				
5999 Depreciation	300,294	200,044				
6000 Bad Debt Expense	28,818	11,820	26,936			
6211 Insurance & Surety Bonds	13,706	20,107				
Total:	3,166,440	2,134,660	31,376	-	504	-

Fund 55- Natural Gas Utility Summary
Sub 45
Department 55000

<i>Capital Outlay</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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						
7502 Sale Proceeds - CW Park w/Grant			31,843			
Total:	7,948	-	31,843	-	-	-

<i>Debt Service</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
55-71-47100-8111 Principal	2,931,500					
55-71-47100-8121 Interest	81,356	132,970				
8151 Paying Agent Fee	29,869	30,480	650		1,226	
8157 Bond Costs	259,221	453,829				
Total:	3,301,946	617,279	650	-	1,226	-

<i>Interfund Transactions</i>	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund						
55-61-48000-9110 Administrative Charge	224,150	450,903			100,000	
55-61-48000-9147 Due to General Fund Capital Projects (USP)					1,610,275	3,500,000
55-61-48000-9151 Due to Water Fund		31				
55-61-48000-9152 Due to Sewer Fund		31				
55-61-48000-9155 Due to Electric Fund		6,000,000				
55-61-48000-9154 Due to Fleet Fund	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				
Total:	666,352	6,671,766	-	-	1,710,275	3,500,000

SEWER

Mission

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

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

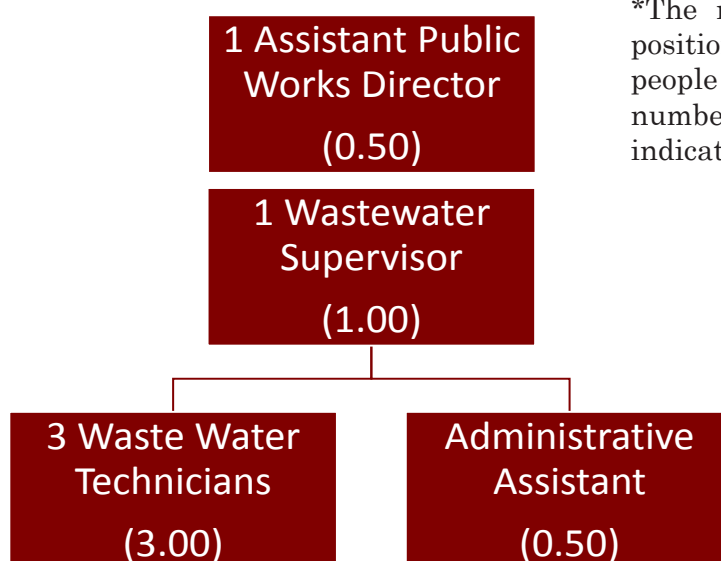
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer system. Personnel are in charge of repairing line breaks and fixing service problems. The treatment plant operates on a 24 hour, 7 days per week basis with operators on-call after hours.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

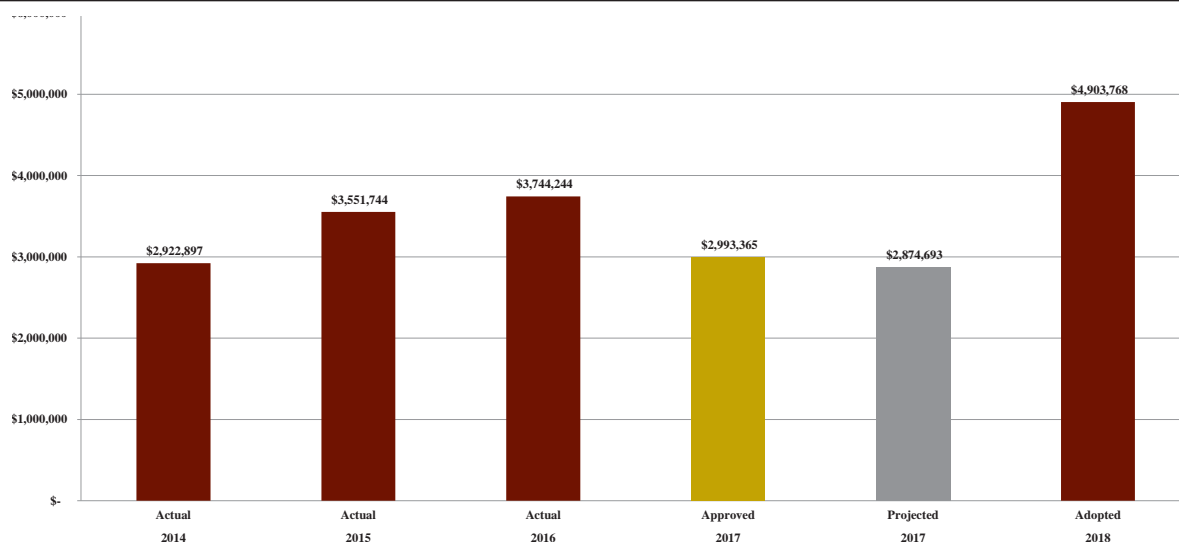


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 64%.

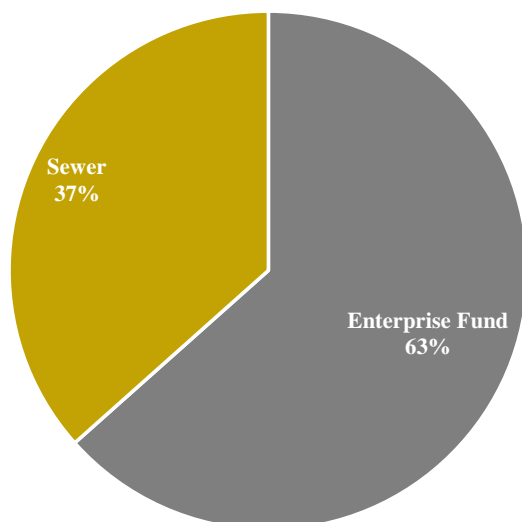
Personnel Services - Increased costs for full-time salaries and insurance resulted in increased personnel services expenditures (\$27,186).

Interfund Transactions - Decreased Electric Fund transfers decreased interfund transactions expenditures (\$25,246).

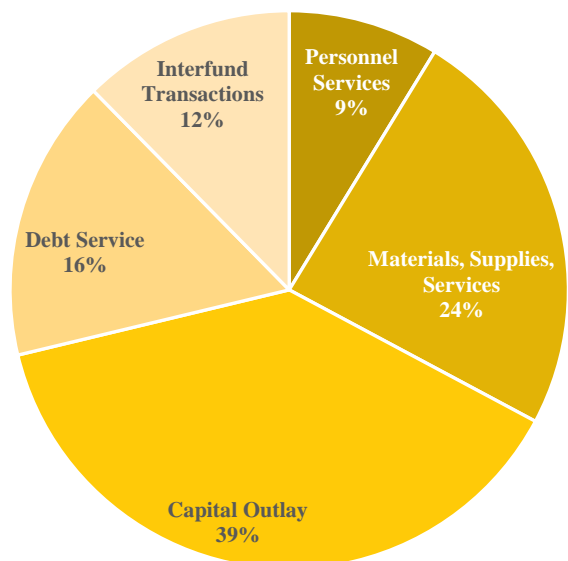
Materials, Supplies & Services - Increased costs for equipment maintenance and replacement resulted in increased materials, supplies, and services expenditures (\$6,450).

Capital Outlay - The increase in capital outlay expenditures can be attributed to vehicle and building improvement expenses (\$1,875,000).

DEPARTMENT EXPENDITURES COMPARED TO
ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES
BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	423,163	483,826	423,889	400,797	396,562	427,984
Materials, Supplies & Services	1,657,203	1,848,195	2,292,296	1,174,300	1,057,868	1,180,750
Capital Outlay	-	457	29,700	10,000	10,000	1,885,000
Debt Service	490,144	734,587	471,447	776,630	778,626	803,644
Interfund Transactions	352,388	484,679	526,912	631,637	631,637	606,391
Expenditure Total:	2,922,897	3,551,744	3,744,244	2,993,365	2,874,693	4,903,768

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-00-33435-0000 DEQ Grant			54,000			
52-00-34802-0000 Bond Equity Buy In						
52-00-34805-0000 Bond Equity Buy In						
52-00-34820-0000 Property Buy In						
52-00-34825-0000 Future Facilities SSA						
52-00-34870-5000 Collection Line						
52-00-34890-0000 Reimbursement - Misc.						
52-00-35200-0000 Utility Billing- Sewer	2,654,864	2,972,393	3,241,737	3,000,000	3,539,000	3,650,000
52-00-35270-0000 Connection Fees	30,890	38,000	55,333	25,000	72,000	
52-00-35999-0000 YEC Audit Adjustment & Accrual	72,207	10,881	40,355			
52-00-37010-0000 Interest Earnings	9,192	175,753	35,656	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						712,500
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	284,600	1,575,984	1,597,699			
52-00-39111-0000 Bond Proceeds		100,000				
Use of Sewer Fund Balance Reserve						331,268
Revenue Total:	3,244,753	5,674,111	5,024,780	3,235,000	3,821,000	4,903,768

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	321,856	196,802	547,830	241,635	946,307	(0)
Use of Fund Balance Reserve:	723,594	1,045,450	1,242,252	1,790,082	1,790,082	2,736,389
Fund Balance (Deficit)- Ending:	1,045,450	1,242,252	1,790,082	2,031,717	2,736,389	2,405,121

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	5.31	5.31	5.30	5.30	5.30	5.83
Part-time/Seasonal						
FTE Total:	5.31	5.31	5.30	5.30	5.30	5.83

SEWER

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

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-45-52000-1111 Salaries - FT	262,075	305,436	255,584	241,166	241,292	244,233
1112 Salaries - PT	7,586					
1122 Vacation Pay		534	(4,738)			
1211 Overtime	3,427	6,969	9,211	4,000	10,572	6,000
1242 Car Allowance	1,938	1,955	225	1,950	-	
1300 Employee Benefits	18,696	19,210	14,115	14,213	19,034	15,142
1311 Bonus						
1321 Clothing Allowance					2,000	2,650
1511 FICA	492					
1512 Medicare	4,332	4,358	3,676	3,324	3,622	3,541
1521 Retirement	43,967	40,208	66,998	42,340	43,648	45,110
1531 Worker's Compensation	3,527	2,660	1,772	3,000	3,000	3,000
1541 Health Insurance	69,891	92,877	69,408	82,596	65,938	98,674
1545 Dental Insurance	5,200	7,135	5,793	5,690	5,496	7,009
1548 Vision Insurance	956	1,227	947	1,066	850	1,242
1561 Long Term Disability	1,077	1,257	897	1,453	1,110	1,381
1999 Reserve For Pay Adjustments						
Total:	423,163	483,826	423,889	400,797	396,562	427,984

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-45-52000-2121 Dues, Subscriptions, Memberships (RWAU, WEAU)	767	1,496	747	1,100	1,100	1,500
2211 Public Notices						
2321 Travel & Training	5,966	3,054	4,629	7,850	7,850	9,750
2369 Meetings	276	86		300	300	300
2411 Office Expenses & Supplies	-					
2421 Postage						
2431 Uniforms & Clothing	1,563	1,362	1,580	1,850		
2513 Equipment Supplies & Maintenance	43,598	52,944	108,777	80,000	74,736	82,000
2515 SCADA Maintenance	2,146	4,219	33,800	10,000	10,000	10,000
2516 Pre-Treatment Program						10,000
2521 Vehicle Fuel		2,334		7,000	7,000	7,000
2610 Buildings & Ground Maintenance	5,269	63,231	77,409	75,000	57,280	75,000
3111 Utilities						
4121 Attorney Fees	11,562	15,142	5,521	15,000	5,000	15,000
4140 Banking Fees	10,405	8,949	25,092	25,000	25,000	25,000
4211 Computer Network & Data Process	1,105					
4320 Engineering Services						
4394 Collar Maintenance				5,000	5,000	5,000
4391 Blue Staking	984	314	2,387	2,700	2,700	2,700
4393 Lab Work	37,220	32,140	29,102	37,000	37,000	40,000
4521 Collection Fees		652	2,080			
4531 Professional/Technical Services	13,823	5,442	25,084	15,000	15,000	15,000
4541 Utility Bill Printing & Mailing	8,537					
4550 Capital Facility Impact Study and Economic Analysis						
4581 TSSD Services	637,574	773,849	858,850	850,000	768,402	850,000
4811 Equipment Rental	1,300		5,555	16,500	16,500	7,500
5001 Misc. Expenses						
5002 Misc. Services & Supplies	1,397	161				
5721 Chemicals/Fertilizer						
5999 Depreciation	848,636	855,665	1,041,074			
6000 Bad Debt Expense	14,655	9,585	14,614			
6211 Insurance & Surety Bonds	9,768	17,742	55,996	25,000	25,000	25,000
Total:	1,657,203	1,848,195	2,292,296	1,174,300	1,057,868	1,180,750

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

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-45-52000-7000 Capital Outlay		457	(0)			
7001 White Hills Sewer			29,700			1,200,000
7211 Building & Building Improvements						
7319 Improvements Other Than Building				10,000	10,000	35,000
7410 Equipment						
7412 Computer Equipment						
7421 Vehicles						650,000
Total:	-	457	29,700	10,000	10,000	1,885,000

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-71-47100-8111 Principal S07 & S14 W&S				190,800	190,800	198,750
8112 Principal DEQ				215,000	215,000	245,000
8121 Interest S07 & S14 W&S	411,765	339,277	369,299	311,880	311,880	303,094
8122 Interest DEQ	63,650	62,350	60,780	58,950	58,950	56,800
8131 Bond Refunding Cost	14,729	202,497	38,205			
8132 Bond Issuance Cost		126,653				
8151 Paying Agent Fee		3,810	3,164		1,996	
Total:	490,144	734,587	471,447	776,630	778,626	803,644

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-61-48000-9076 Transfer to DEQ Bond Fund						
52-61-48000-9110 Administration Charge	230,215	242,698	305,021	398,086	398,086	406,392
52-61-48000-9153 Transfer to Electric Fund	50,000					
52-61-48000-9154 Transfer to Fleet Fund	72,173	123,441	106,007	108,209	108,209	72,749
52-61-48000-9158 Transfer to Sewer Cap. Proj. Fund						
52-61-48000-9176 Transfer to Water & Sewer Bond Fund						
52-61-48000-9163 Transfer to Utility Billing Internal Service Fund		87,083	73,476	75,406	75,406	76,366
52-61-48000-9164 Transfer to GIS Internal Service Fund		31,457	42,407	49,936	49,936	50,884
From Fund Balance						
Total:	352,388	484,679	526,912	631,637	631,637	606,391

SOLID WASTE

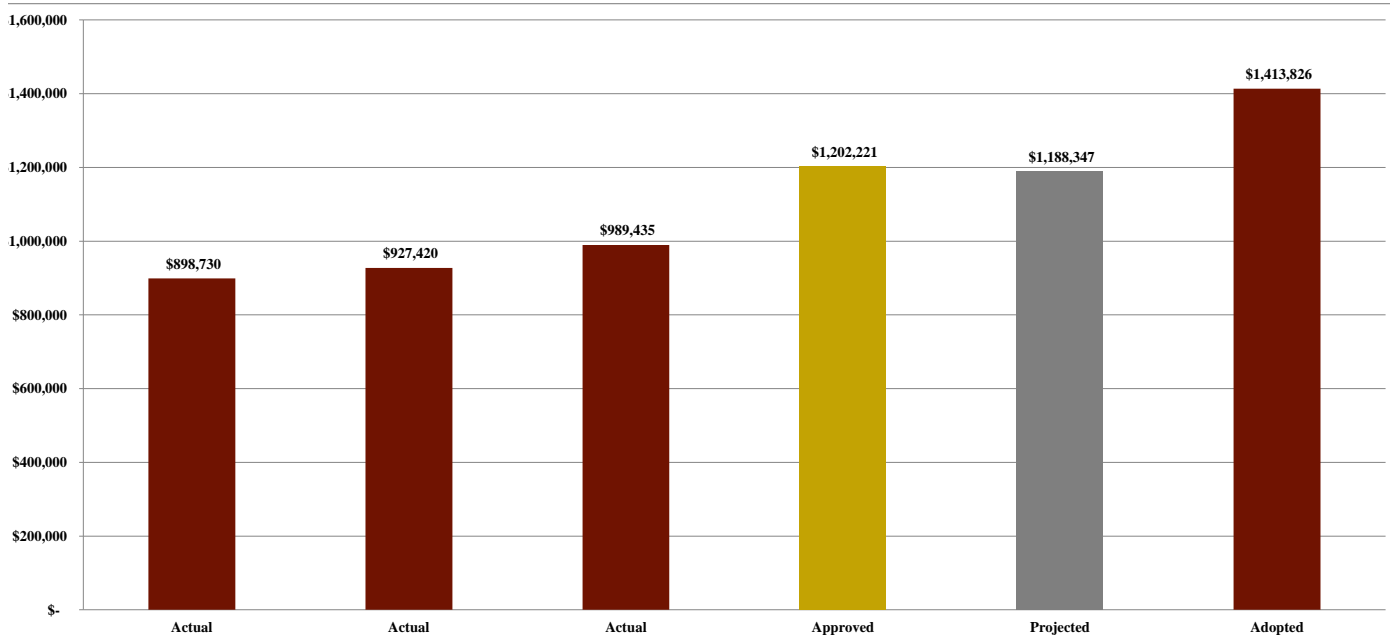
City Contract with Ace Disposal

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 2018 Approved compared to FY 2017 Approved

The total budget INCREASED by 18%.

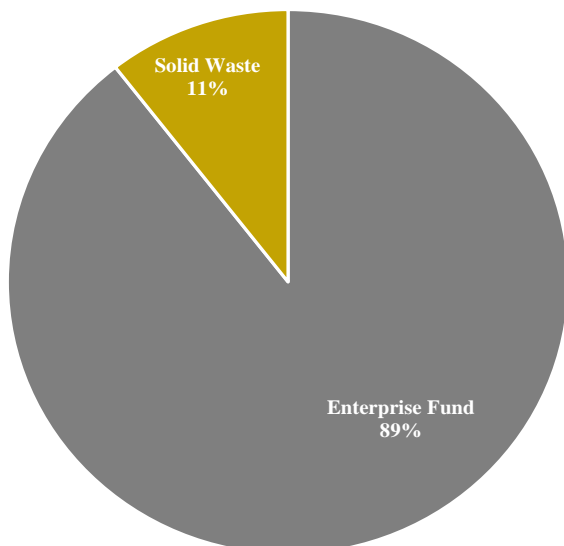
Personnel Services - There are no personnel services expenditures for this department.

Interfund Transactions - The increase in interfund transactions expenditures can be attributed primarily to increased storm drain charges (\$201,605).

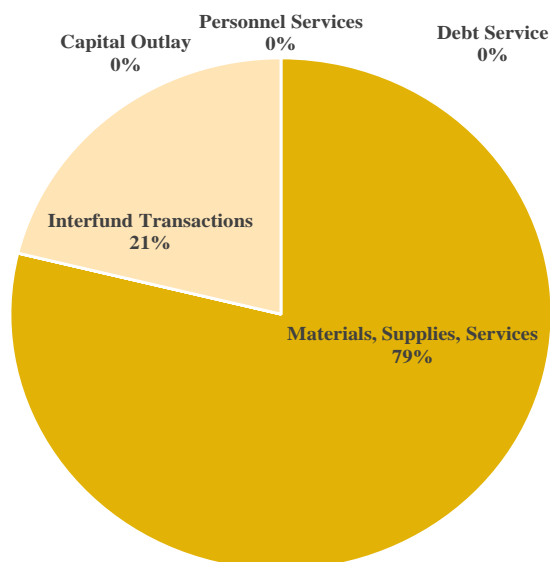
Materials, Supplies & Services - The increase in materials, supplies, and services expenditures can be attributed to higher costs for dump passes and the solid waste disposal contract (\$55,000).

Capital Outlay - Capital outlay expenditures decreased due to no added capital expenditures (\$45,000).

DEPARTMENT EXPENDITURES COMPARED TO
ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES
BY CATEGORY





Fund 57- Solid Waste Summary
Sub 45
Department- 57000

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	29,898	-	-	-	1,126	-
Materials, Supplies & Services	832,446	845,559	929,121	1,059,500	1,064,500	1,114,500
Capital Outlay	-	-	-	45,000	25,000	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	36,386	81,861	60,313	97,721	97,721	299,326
Expenditure Total:	898,730	927,420	989,435	1,202,221	1,188,347	1,413,826

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
57-00-35700-0000 Utility Billing- Solid Waste	990,621	1,001,006	1,098,949	1,100,000	1,257,780	1,250,000
57-00-35705-0000 Garbage Fuel Surcharge	18,019	11,822	(42)	-	-	-
57-00-35999-0000 YEC Audit Adjustment & Accrual	63,411	-	12,217	-	-	-
Use of Solid Waste Fund Balance	-	-	-	-	-	163,826
Revenue Total:	1,072,051	1,012,828	1,111,124	1,100,000	1,257,780	1,413,826

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	-	-	-	-	-	-
Fund Balance (Deficit)- Beginning:	141,919	74,176	125,975	(102,221)	69,433	(0)
Use of Fund Balance Reserve:	64,956	206,875	281,051	407,026	407,026	476,459
Fund Balance (Deficit)- Ending:	206,875	281,051	407,026	304,804	476,459	312,632

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-

Fund 57- Solid Waste Summary
Sub 45
Department- 57000

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
57-45-57000-1111 Salaries - FT	13,553.85	-	-	-	-	-
1112 Salaries - PT	7,586.16	-	-	-	1,046	-
1211 Overtime	355.01	-	-	-	-	-
1300 Employee Benefits	1,657.85	-	-	-	-	-
1511 FICA	491.54	-	-	-	64	-
1512 Medicare	995.46	-	-	-	16	-
1521 Retirement	1,935.19	-	-	-	-	-
1531 Worker's Compensation	-	-	-	-	-	-
1541 Health Insurance	2,974.26	-	-	-	-	-
1545 Dental Insurance	255.63	-	-	-	-	-
1548 Vision Insurance	41.49	-	-	-	-	-
1561 Long Term Disability	52	-	-	-	-	-
Total:	29,898	-	-	-	1,126	-

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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	4,113	4,000	4,000	4,000
4211 Computer Network & Data Processing	1,105	-	-	-	-	-
4521 Collection Expense	150	194	757	500	500	500
4541 Utility Bill Printing & Mailing	8,537	6,731	-	-	-	-
4585 City Cleanup Areas (Waste)	-	-	8,416	50,000	50,000	50,000
4586 City-Wide Cleanup Project(s)	-	-	-	50,000	50,000	50,000
5640 Solid Waste Disposal Contract	802,389	830,902	905,659	950,000	950,000	1,000,000
6000 Bad Debt Expense	4,496	-	4,545	-	-	-
6810 Dump Passes	9,916	3,754	5,630	5,000	10,000	10,000
Total:	832,446	845,559	929,121	1,059,500	1,064,500	1,114,500

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay	-	-	-	45,000	25,000	-
7421 New Vehicle Purchase	-	-	-	-	-	-
Total:	-	-	-	45,000	25,000	-

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
57-61-48000-9110 Administrative Charge	36,386	36,246	22,162	58,568	58,568	59,675
57-61-48000-9163 Transfer to Utility Billing Internal Service	-	45,615	38,151	39,153	39,153	39,652
57-61-48000-9159 Transfer To Storm Drain Fund	-	-	-	-	-	200,000
Total:	36,386	81,861	60,313	97,721	97,721	299,326

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

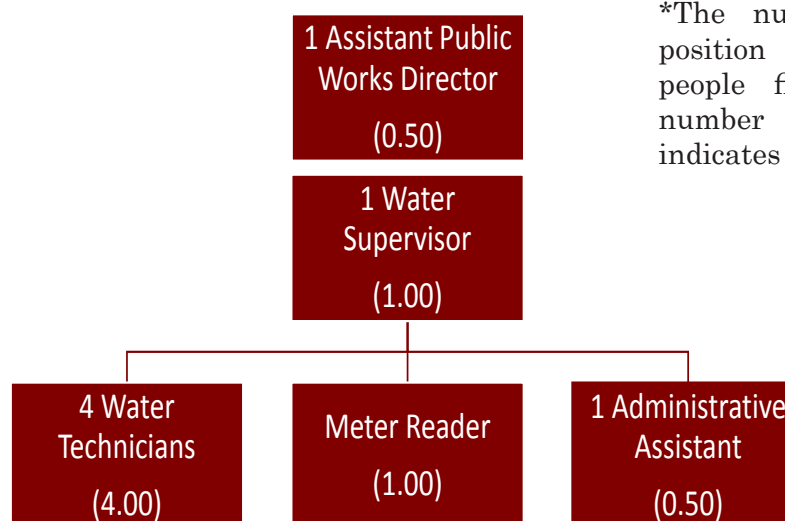
The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and residential sites to ensure backflow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary.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



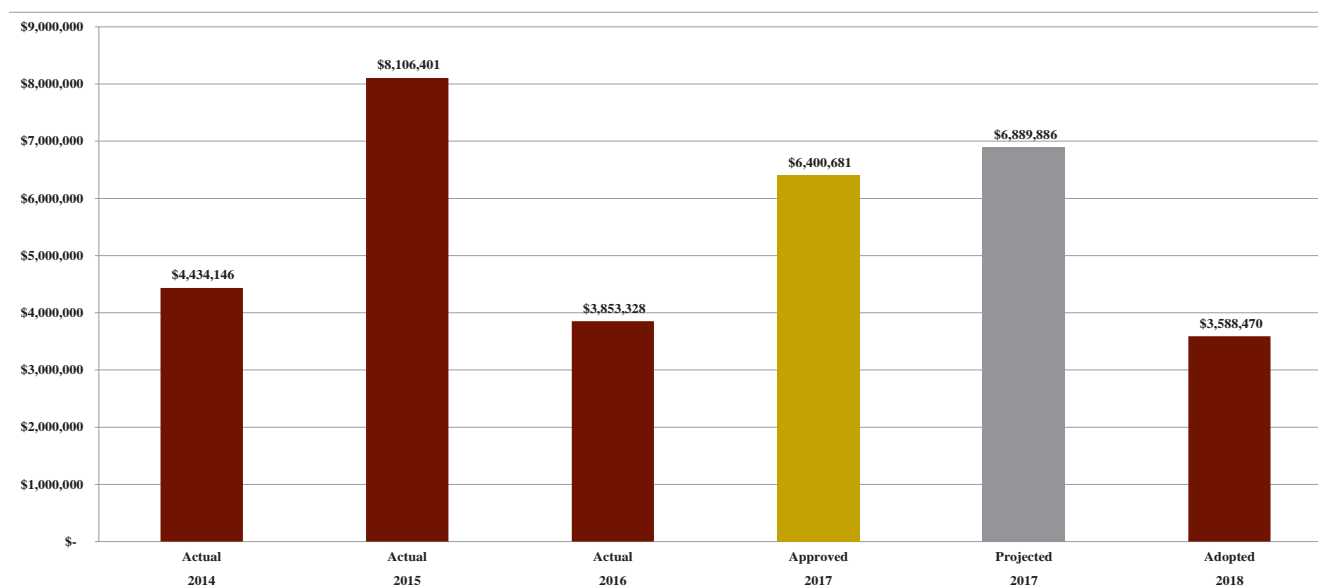
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Water

WATER DEPARTMENT PERSONNEL CHANGES

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.

SUMMARY OF BUDGET CHANGES FY 2018 Approved compared to FY 2017 Approved

The total budget DECREASED by 44%.

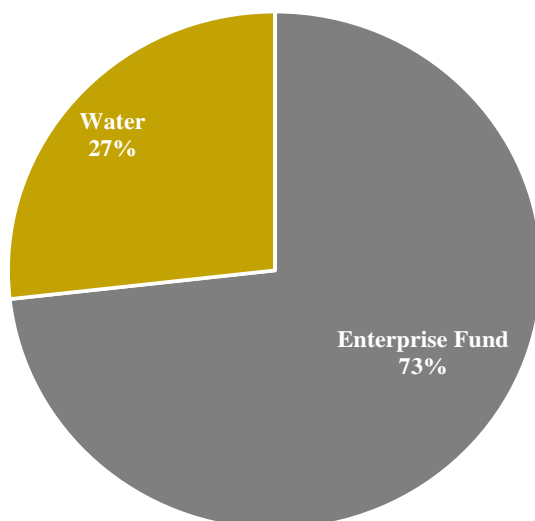
Personnel Services -The personnel services expenditures have increased due to increased costs for full-time and part-time salaries, benefits, retirement, and health insurance (\$99,405).

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

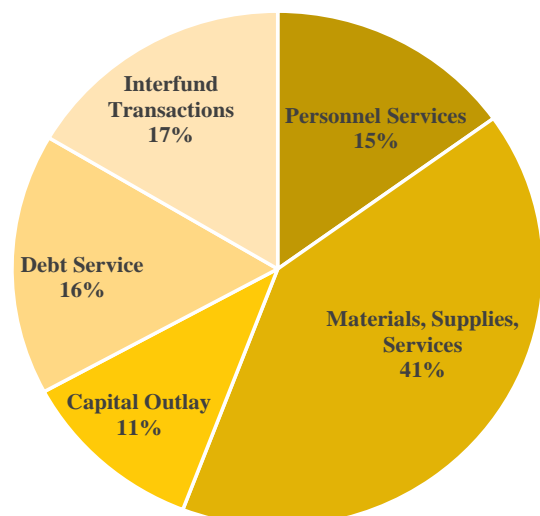
Materials, Supplies & Services -The increases in materials, supplies, and services expenditures can be attributed to higher costs for equipment maintenance and replacement (\$321,200).

Capital Outlay - The decrease in capital outlay expenditures is due to the decreased expense of the Water Tank Project (\$20,000).

DEPARTMENT EXPENDITURES COMPARED TO
ENTERPRISE FUND EXPENDITURES



DEPARTMENT EXPENDITURES
BY CATEGORY





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

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	487,131	412,366	448,921	441,615	422,514	541,020
Materials, Supplies & Services	1,722,104	1,803,364	2,563,144	1,140,625	1,177,431	1,461,825
Capital Outlay	1,190,295	281,281	(0)	3,594,000	4,064,000	405,000
Debt Service	395,967	5,168,780	351,375	588,920	590,420	588,404
Interfund Transactions	638,649	440,610	489,889	635,521	635,521	592,220
Expenditure Total:	4,434,146	8,106,401	3,853,328	6,400,681	6,889,886	3,588,470

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-00-33550-0000 CWP Water Shares Sold	609,424	15,973	469,581	300,000	1,500,000	1,400,000
51-00-34890-0000 Reimbursement Miscellaneous	500					
51-00-35100-0000 BB Deferred Revenue - Water	(648)		44,872			
51-00-35110-0000 Utility Billing- Water	2,589,578	2,675,701	2,800,097	3,000,000	3,221,228	3,100,000
51-00-35120-0000 Damage to Service		1,400				
51-00-35130-0000 Hydrant Meter Revenue	6,093	46,169	19,950	25,000	18,000	20,000
51-00-35160-0000 Meter Fee- Water	34,400	41,800	59,270	30,000	80,000	65,000
51-00-35170-0000 Connection Fees	172,450	206,230	256,679	175,000	350,000	350,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	9,630	3,028	41,245			
51-00-36020-0000 Late/Delinquent Fees Penalties & Charges			(16)			
51-00-37010-0000 Interest Earnings	8,109	133,810	26,877	7,000	7,000	7,000
51-00-37090-0000 Other Miscellaneous			1,120		3,000	
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	255,166	2,208,424	1,780,087			
51-00-38111-0000 Transfer from Impact Fee Fund	376,006	1,513,958	512,463	2,300,000	2,300,000	
51-00-38111-0000 Transfer from Impact Fee Fund						
Revenue Total:	4,060,707	7,528,243	6,012,225	5,837,000	7,479,228	4,942,000

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(373,439)	(339,158)	1,791,414	(563,681)	589,342	1,353,530
Fund Balance (Deficit)- Beginning:	740,636	367,197	28,039	1,819,453	1,819,453	2,408,795
Fund Balance (Deficit)- Ending:	367,197	28,039	1,819,453	1,255,772	2,408,795	3,762,325

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected						
Appointed						
Full-time	5.30	5.30	5.30	5.93	5.93	6.84
Part-time/Seasonal						0.63
FTE Total:	5.30	5.30	5.30	5.93	5.93	7.47

WATER

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

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-1111 Salaries - FT	286,284	242,177	271,798	240,373	235,860	294,013
1112 Salaries - PT	18,965	11,515	6,555	17,407	8,000	16,068
1122 Vacation Pay			8,210			
1211 Overtime	23,686	24,332	22,289	20,000	27,838	20,000
1242 Car Allowance	1,881	1,898	218	1,900	-	
1300 Employee Benefits	8,549	19,338	18,657	14,903	16,874	18,229
1311 Bonus				-		
1321 Clothing Allowance					2,500	2,850
1511 FICA	1,229	714	406	-	24	996
1512 Medicare	6,268	3,969	4,235	3,522	3,770	4,496
1521 Retirement	52,032	47,038	37,765	44,397	47,626	54,304
1531 Worker's Compensation (State Insurance Fund)	3,549	2,660	2,217	3,000	3,000	3,000
1541 Health Insurance	76,388	52,671	68,856	87,552	69,644	115,769
1545 Dental Insurance	6,068	4,350	5,789	6,031	5,514	8,223
1548 Vision Insurance	1,066	705	922	1,130	882	1,458
1561 Long Term Disability	1,165	999	1,004	1,400	982	1,614
Total:	487,131	412,366	448,921	441,615	422,514	541,020

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-2121 Dues, Subscriptions, Memberships (RWAU, APWA)	895	1,934	700	925	925	925
2211 Public Notices						
2321 Travel & Training	5,255	3,348	7,133	12,000	12,000	12,000
2369 Meetings (Education)	130	203	236	300	300	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	1,870	2,176	2,297	2,300		
2513 Equipment Supplies & Maintenance	242,465	267,599	101,836	208,000	150,000	365,000
2515 SCADA Maintenance and Upgrades	2,353	25,797	51,945	10,000	10,000	10,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Grounds Maintenance	5,058	30	600	2,500	2,500	2,500
3111 Utilities		17,062	643,454	600,000	644,378	650,000
4121 Attorney Fees	39,020	36,142	16,608	15,000	31,828	25,000
4140 Banking Fees	15,029	12,927	25,092	25,000	25,000	25,000
4211 Computer Network & Data Process	2,763					
4271 Iron Support	2,315		5,955	8,400	8,400	8,400
4320 Engineering Services						
4391 Blue Staking	1,640	884	1,953	2,700	2,700	2,700
4394 Collar Maintenance				5,000	5,000	5,000
4393 Lab Work	7,539	14,759	9,709	20,000	20,000	20,000
4521 Collection Fees		334	1,017	1,000	1,000	1,000
4531 Professional/Technical Services	34,098	12,181	30,535	25,000	25,000	25,000
4541 Utility Bill Printing & Mailing	20,832					
4550 Capital Facility Impact Study and Economic Analysis						
4811 Equipment Rental/Lease	300	9,825	2,436	22,500	22,500	17,000
5002 Misc. Services & Supplies	208	161	161	2,950	900	
5311 Meters-Water (New)	77,833	82,902	102,012	110,000	110,000	157,000
5312 Meters-Water (Replacement)	48,470	86,623	86,833	35,000	70,000	100,000
5721 Chemicals/Fertilizers	7,398	6,851	8,297	10,000	10,000	10,000
5760 Other Special Departmental Supplies						
5999 Depreciation	1,183,989	1,189,411	1,392,861			
6000 Bad Debt Expense	11,203	9,363	12,689			
6211 Insurance & Surety Bonds	11,107	22,916	55,996	25,000	25,000	25,000
Total:	1,722,194	1,803,364	2,563,144	1,140,625	1,177,431	1,461,825

Fund 51- Water Utility Detail (continued)

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-7000 Capital Outlay		65,992				
Water System Improvements Design					350,000	
7211 Building & Building Improvements	650					50,000
7311 South Well Improvements Upgrades						
7313 CWP Improvements		-				
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	1,000,000					
7410 Equipment		500		10,000	10,000	20,000
7412 Computer Equipment				10,000	10,000	
7691 Water Rights	2,645					
Tank #1 Water Line Replacement				608,000	608,000	
USP - Water Preparedness Measures (Well Generators)				466,000	466,000	
51-81-51100-7314 CWP Shares	187,000	214,789	(0)	200,000	320,000	335,000
51-81-51100-7315 EMP Settlement						
Water Tank Project				2,300,000	2,300,000	
Total:	1,190,295	281,281	(0)	3,594,000	4,064,000	405,000

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-71-47100-8111 Principal S07 & S14 W&S				169,200	169,200	176,250
8112 Principal S13 W&S				103,000	103,000	105,000
8121 Interest S07 & S14 W&S	316,306	255,863	278,549	276,575	276,575	268,781
8122 Interest - S13 W&S	11,425	39,391	40,117	40,145	40,145	38,373
8131 Bond Refunding Cost	11,184	155,349	28,822			
8132 Bond Insurance Cost		95,545				
8151 Paying Agent Fee	57,051	4,842	3,887		1,500	
Principal Paid on Capital Debt		4,617,790				
Total:	395,967	5,168,780	351,375	588,920	590,420	588,404

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-45-51000-9152 Transfer to Sewer Fund						
51-45-51000-9111 Transfer to Water Impact Fee Fund						
51-45-51000-9148 Transfer to Water Cap. Proj. Fund						
51-61-48000-9110 Administrative Charge	289,309	247,538	308,155	401,970	401,970	411,112
9153 Transfer to Electric Fund	280,000					
9176 Transfer to Water & Sewer Bond Fund						
9154 Transfer to Fleet Fund	69,340	74,532	65,850	108,209	108,209	53,859
9163 Transfer to Utility Billing Internal Service Fund		87,083	73,476	75,406	75,406	76,366
9164 Transfer to GIS Internal Service Fund		31,457	42,407	49,936	49,936	50,884
Total:	638,649	440,610	489,889	635,521	635,521	592,220

GOLF FUND OVERVIEW

The charts and graphs about the Golf Course Fund were omitted, because the Golf Course Fund only includes a single transfer of \$53,611 to the General Fund.

Fund 58- Golf Course Summary
Sub 40
Department 58000

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	-	20,005	20,006	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Interfund Transactions	-	-	30,000	-	-	53,611
Expenditure Total:	-	20,005	50,006	-	-	53,611

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Utility Billing- Rapid Wave	-	-	-	-	-	-
Developer Fund Balance	-	-	-	-	-	-
Cell Tower Revenue	117	117	2,000	-	-	-
Interest Earnings	-	-	-	-	-	-
Miscellaneous Revenue	-	-	30,000	-	-	-
Contributions from Developer	-	-	-	-	-	-
Use of Golf Fund Balance Reserve	-	-	-	-	-	53,611
Revenue Total:	117	117	32,000	-	-	53,611

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	117	500	(28,000)	-	-	-
Fund Balance (Deficit)- Beginning:	80,994	81,111	81,611	53,611	53,611	53,611
Use of Fund Balance Reserve:	-	-	-	-	-	(53,611)
Fund Balance (Deficit)- Ending:	81,111	81,611	53,611	53,611	53,611	(0)

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-

Fund 58- Golf Course Summary
Sub 40
Department 58000

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
58-40-58000-1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1512 Medicare	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 Worker's Compensation	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1545 Dental Insurance	-	-	-	-	-	-
1548 Vision Insurance	-	-	-	-	-	-
1561 Long Term Disability	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
58-40-58000-2121 Dues, Subscriptions, Memberships	-	-	-	-	-	-
2321 Travel & Training	-	-	-	-	-	-
2411 Office Expenses & Supplies	-	-	-	-	-	-
2431 Uniforms & Clothing	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	-	-	-	-	-	-
4520 Contract Services	-	-	-	-	-	-
4531 Professional & Technical Services	-	-	-	-	-	-
5002 Misc. Services and Technical Services	-	20,005	20,006	-	-	-
5999 Depreciation	-	-	-	-	-	-
Total:	-	20,005	20,006	-	-	-

Fund 58- Golf Course Summary
Department 58000

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
58-40-58000-7611 Golf Course Pumps and Wells	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
58-40-58000-9210 Transfer to General Fund	-	-	30,000	-	-	53,611
Transfer to Fleet Fund	-	-	-	-	-	-
Loss on Disposal of Asset	-	-	-	-	-	-
Total:	-	-	30,000	-	-	53,611





VIII. INTERNAL SERVICE FUNDS

Internal Services Fund Overview 228

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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 2018 MOTOR VEHICLE FLEET PURCHASES

Parks

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

Planning

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

Sewer

-Replacement for #53	\$48,000
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Building

-Replacement for #41	\$33,000
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Engineering

-Replacement for #39	\$33,000
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Total	\$246,000
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FLEET FUND



Providing municipal departments with safe and efficient vehicles

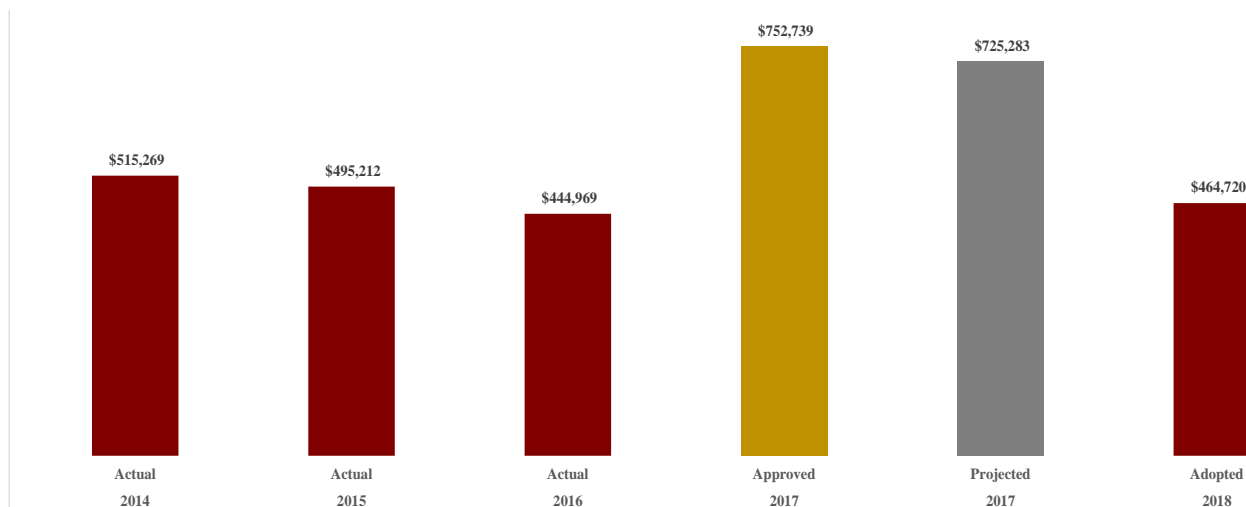
Mission

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 - The personnel services expenditures have increased due to increased costs for full-time and part-time salaries, benefits, retirement, and health insurance.

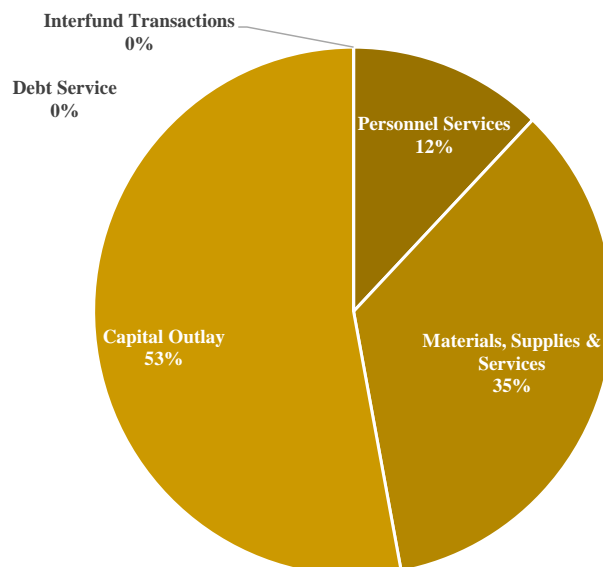
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Decreases in vehicle fuel and vehicle maintenance decreased materials, supplies, and services expenditures (\$65,000).

Capital Outlay - An decrease in vehicle purchases accounts for an decrease in capital outlay expenditures (\$279,239).

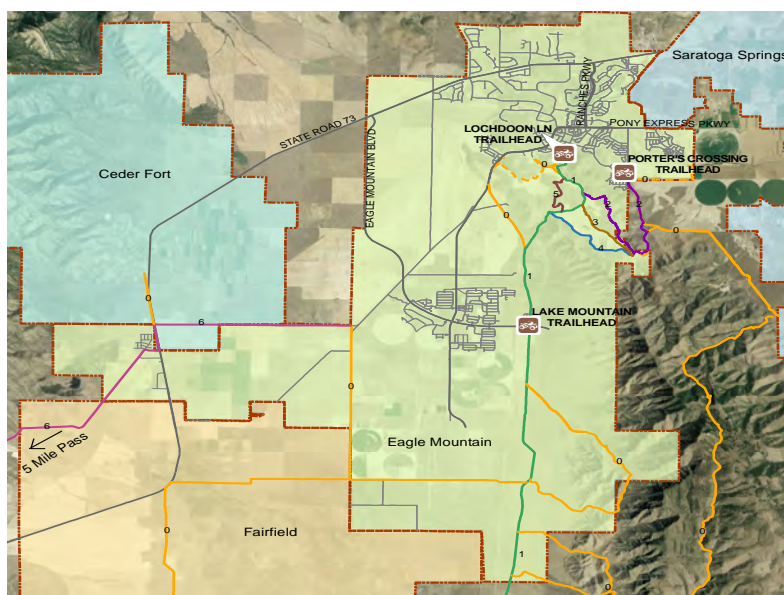
Fleet

DEPARTMENT EXPENDITURES BY CATEGORY



FLEET FUND

Fund 54- Fleet Summary Sub 45 Department- 54000						
EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	-	-	-	-	56,220
Materials, Supplies & Services	503,763	199,890	439,414	227,500	200,044	162,500
Capital Outlay	1,845	286,839	-	525,239	525,239	246,000
Debt Service	9,661	8,483	5,555	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	515,269	495,212	444,969	752,739	725,283	464,720
REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
54-00-37010-0000 Interest Earnings	-	-	-	-	-	-
54-00-37020-0000 Sale of Vehicles	8,963	50,931	19,199	40,000	40,000	15,000
54-00-37142-0000 Insurance Reimbursements	10,547	684	2,947	-	570	-
54-00-38110-0000 Transfer In from General Fund	179,511	202,144	220,455	287,031	287,031	345,060
54-00-38151-0000 Transfer In from Water Fund	69,340	74,532	65,850	108,209	108,209	53,859
54-00-38152-0000 Transfer In from Sewer Fund	72,173	123,441	106,007	111,613	111,613	72,749
54-00-38153-0000 Transfer In from Electric Fund	82,487	164,283	-	-	-	-
54-00-38155-0000 Transfer In from Gas Fund	36,645	102,261	-	-	-	-
54-00-38159-0000 Transfer In from Storm Drain Fund	38,446	50,629	36,197	36,197	36,197	52,291
54-00-39730-0000 Transfer In from Utility Billing Internal Serv.	-	-	-	-	-	-
General Contributions	-	-	-	-	-	-
Revenue Total:	498,112	768,905	450,655	583,050	583,620	538,960
BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses	(107,379)	165,915	97,548	(169,689)	(141,663)	74,240
Fund Balance (Deficit)- Beginning:	261,444	154,065	319,980	417,528	417,528	275,864
Fund Balance (Deficit)- Ending:	154,065	319,980	417,528	247,839	275,864	350,104
PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	0.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	-	-	-	-	-	-
Fund 54- Fleet Detail Sub 45 Department- 54000						
Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
1111 Salaries	-	-	-	-	-	37,128
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	2,302
1511 FICA	-	-	-	-	-	538
1512 Medicare	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	6,858
1521 Retirement	-	-	-	-	-	-
1531 State Insurance Fund	-	-	-	-	-	8,463
1541 Health Insurance	-	-	-	-	-	601
1545 Dental Insurance	-	-	-	-	-	107
1548 Vision Insurance	-	-	-	-	-	224
1561 Long Term Disability	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	56,220
Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
2521 Vehicle Fuel	130,507	106,616	73,137	92,500	65,044	75,000
2522 Vehicle Maintenance	91,568	93,274	99,889	125,000	125,000	75,000
4531 Professional & Technical (GPS Tracking)	-	-	12,256	10,000	10,000	12,500
5999 Depreciation	281,688	-	254,132	-	-	-
Total:	503,763	199,890	439,414	227,500	200,044	162,500
Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7000 Capital Outlay	-	-	-	5,000	5,000	-
7421 New Vehicle Purchase	1,845	286,839	-	405,000	405,000	-
Planning - Replacement Vehicle #33 1/2 Ton Truck	-	-	-	-	-	33,000
Engineering - Replacement Vehicle #39 1/2 Ton Truck	-	-	-	-	-	33,000
Building - Replacement Vehicle #41 1/2 Ton Truck	-	-	-	-	-	33,000
Sewer - Replacement Vehicle #53 1 Ton Truck w/utility bed	-	-	-	-	-	48,000
Planning - Additional Vehicle - 1/2 Ton Truck	-	-	-	-	-	33,000
Parks - Additional Vehicle - 1/2 Ton Truck	-	-	-	-	-	33,000
Parks - Additional Vehicle - 1/2 Ton Truck	-	-	-	-	-	33,000
Pump And Dump Truck Leases	-	-	-	115,239	115,239	-
Total:	1,845	286,839	-	525,239	525,239	246,000
Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
8111 Principal	-	-	-	-	-	-
8121 Interest	9,661	8,483	5,555	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	9,661	8,483	5,555	-	-	-
Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to General Fund	-	-	-	-	-	-
Transfer to Other Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-



Providing detailed maps for Eagle Mountain

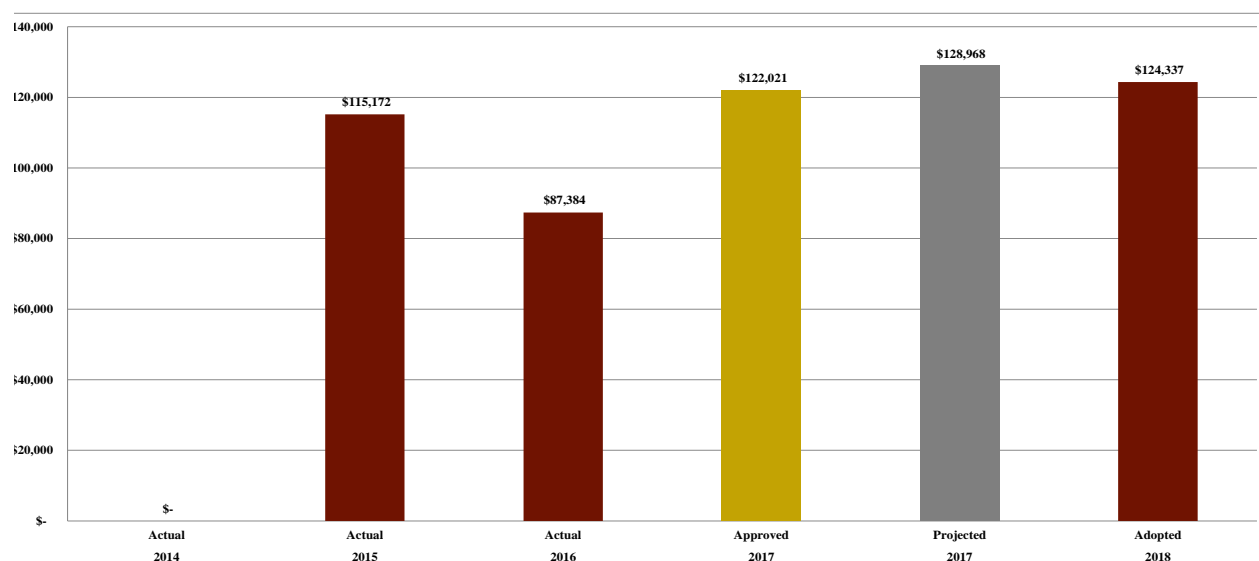
Mission

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

Description

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

GIS DEPARTMENT EXPENDITURE TRENDS



SUMMARY OF BUDGET CHANGES

FY 2018 Approved compared to FY 2017 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 2%.

Personnel Services - Due primarily to increases in part-time/temporary salaries, personnel services expenditures increased (\$3,566).

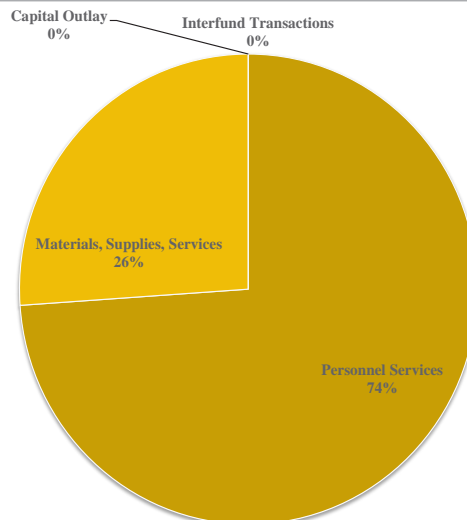
Interfund Transactions - There are no interfund transaction expenditures for this department.

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
Sub 46
Department 64000

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services	-	49,570	50,035	88,321	97,268	91,887
Materials, Supplies & Services	-	30,070	37,349	33,700	31,700	32,450
Capital Outlay	-	35,532	-	-	-	-
Interfund Transactions	-	-	-	-	-	-
Expenditure Total:	-	115,172	87,384	122,021	128,968	124,337

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
64-00-38151-0000 Transfer in from Water Fund	-	31,457	42,407	49,936	49,936	50,884
64-00-38152-0000 Transfer in from Sewer Fund	-	31,457	42,408	49,936	49,936	50,884
Transfer in from Electric Fund	-	31,457	-	-	-	-
64-00-38159-0000 Transfer in from Gas Fund	-	31,457	18,845	22,149	22,149	22,570
Transfer in from Storm Drain Fund	-	13,981	-	-	-	-
General Taxes & Revenues	-	-	-	-	-	-
Revenue Total:	-	139,809	103,660	122,021	122,021	124,337

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	-	27,065	7,392	0	(6,947)	-
Fund Balance (Deficit)- Beginning:	-	-	27,065	34,457	34,457	27,510
Fund Balance (Deficit)- Ending:	-	27,065	34,457	34,457	27,510	27,510

PERSONNEL SUMMARY (FTE)	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	1.00	-	1.00	1.00	1.00
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	0.00	1.00	0.00	1.00	1.00	1.00

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

Personnel Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
64-46-64000-1111 Salaries	-	35,216	24,104	39,634	49,110	41,263
1112 Salaries - PT/Temporary	-	-	-	19,796	19,796	19,796
1211 Overtime	-	5	50	-	14	-
1300 Employee Benefits	-	6,286	5,184	2,457	6,394	2,558
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	183	1,227	598	1,227
1512 Medicare	-	488	574	862	696	885
1521 Retirement	-	4,403	4,035	7,320	2,640	7,621
1531 State Insurance Fund	-	-	171	-	284	-
1541 Health Insurance	-	2,696	14,141	15,625	16,018	16,925
1545 Dental Insurance	-	287	1,217	1,000	1,320	1,202
1548 Vision Insurance	-	36	202	107	214	107
1561 Long Term Disability	-	153	174	292	184	302
Total:	-	49,570	50,035	88,321	97,268	91,887

Materials, Supplies, Services	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
64-46-64000-2321 Travel & Training	-	2,806	4,024	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	26,389	27,100	27,100	27,850
4531 Professional/Technical Services	-	879	-	2,000	-	-
4541 Utility Billing Mailing/Printing	-	-	-	-	-	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
5999 Depreciation	-	-	6,936	-	-	-
6211 Insurance & Surety Bonds	-	-	-	-	-	-
Total:	-	30,070	37,349	33,700	31,700	32,450

Capital Outlay	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7412 Computer Equipment	-	35,532	-	-	-	-
7552 Furniture	-	-	-	-	-	-
Total:	-	35,532	-	-	-	-

Interfund Transactions	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-

UTILITY BILLING

Mission

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

Department Description

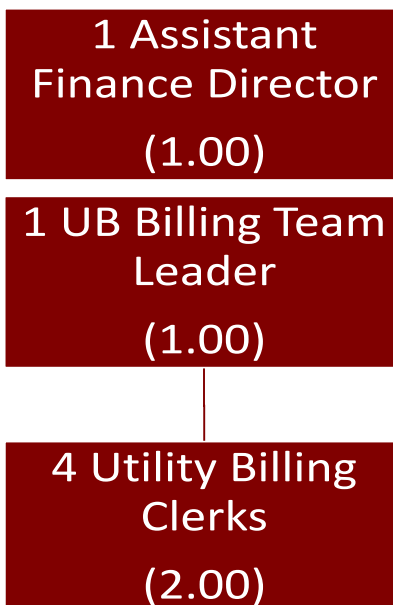
This division is responsible with administering the day to day functions of utility billing, including: billing of accounts, assisting customers, etc. Since Eagle Mountain provides its own water, sewer, and storm drain utilities, the Utility Billing Internal Service Fund serves the public interest by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

Utility Billing Performance Measurements

		2016	2017	2017	2018
		Actual	Proposed	Actual	Proposed
City Objective	Provide Quality Services				
Department Objective	Deliver utility bills that are accurate, informative, and on time				
1.1	Have entire batch of bills sent to printer before the 8th of each month	n/a	Y	Y	Y
1.2	Increase Citizen Satisfaction Survey rating	n/a	3	n/a	3
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase level of customer service by holding regular staff meetings and providing customer service training to employees				
2.1	Hold 11 staff meetings and 1 customer service training annually	n/a	Y	N	Y
City Objective	Provide Transparency and Accountability for City Funds				
Department Objective	Continue to list and update utility rates and policies on the back of all utility bills				
3.1	Monthly review information to ensure updated rates and policies are included in stock orders to third party printer/mailer	n/a	Y	Y	Y
3.2	Twice per year, reconcile City garbage and recycling can counts with Ace Disposal can counts	n/a	Y	Y	Y
3.3	Provide Utility Rates & Policies to New Residents	n/a	n/a	n/a	Y



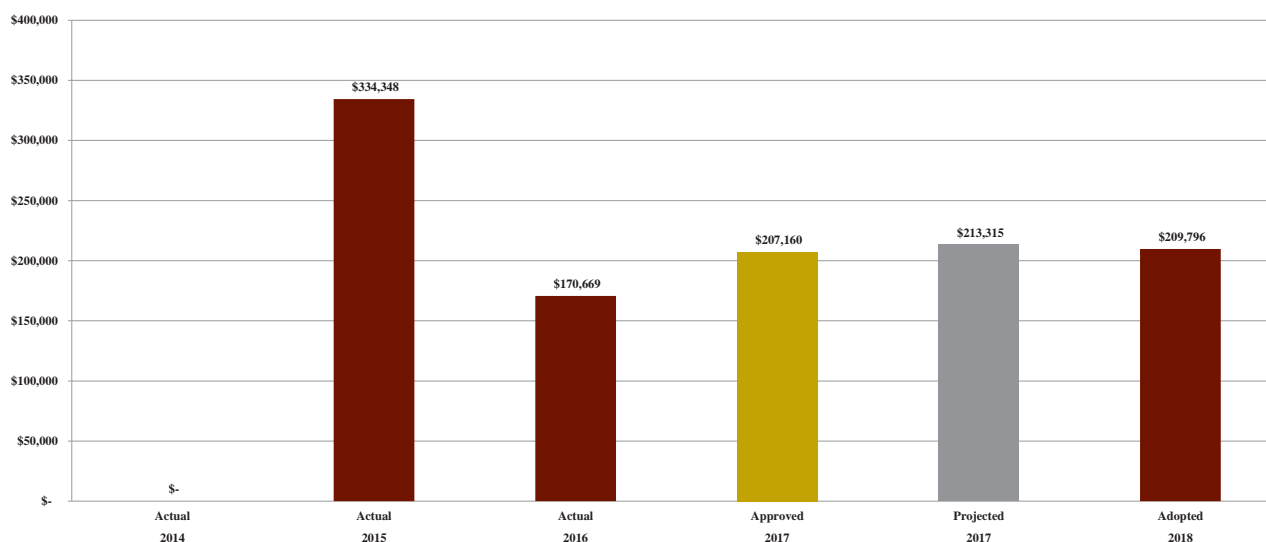
UTILITY BILLING ORGANIZATION



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 1%.

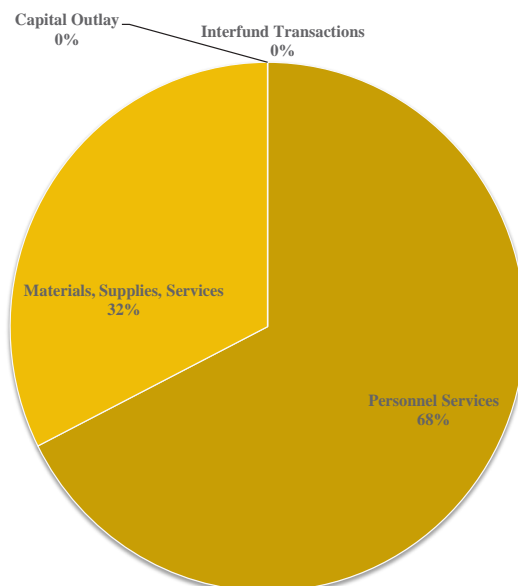
Personnel Services - Increased part-time and full-time salary costs were the primary reason for an increase in personnel services expenditures (\$7,436.05).

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 (\$4,800).

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

DEPARTMENT EXPENDITURES BY CATEGORY





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

EXPENDITURES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Personnel Services			216,566	96,137	134,285	156,488	141,721
Materials, Supplies & Services			103,786	74,533	72,875	56,827	68,075
Capital Outlay			13,996	-	-	-	-
Interfund Transactions			-	-	-	-	-
Expenditure Total:		-	334,348	170,669	207,160	213,315	209,796

REVENUES		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
63-00-38151-0000	Transfer in from Water Fund		87,083	73,476	75,406	75,406	76,366
63-00-38152-0000	Transfer in from Sewer Fund		87,083	73,476	75,406	75,406	76,366
	Transfer in from Electric Fund		87,083				
	Transfer in from Gas Fund		87,083				
63-00-38157-0000	Transfer in from Solid Waste Fund		45,615	38,151	39,153	39,153	39,652
63-00-38159-0000	Transfer in from Storm Drain Fund		20,734	16,754	17,194	17,194	17,413
General Taxes & Revenues							
Revenue Total:		-	414,681	201,858	207,160	207,159	209,796

BALANCE SUMMARY		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing							
Sources over Financing Uses:			87,977	9,855	-	(6,156)	-
Fund Balance (Deficit)- Beginning:			-	87,977	97,832	97,832	91,676
Fund Balance (Deficit)- Ending:		-	87,977	97,832	97,832	91,676	91,676

PERSONNEL SUMMARY (FTE)		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Elected							
Appointed							
Full-time			3.00		1.00	1.00	1.00
Part-time/Seasonal			2.50		2.50	2.50	2.50
FTE Total:		-	5.50	-	3.50	3.50	3.50

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

Personnel Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
63-43-63000-1111	Salaries		88,905	35,488	37,492	38,832	40,813
1112	Salaries - PT/Temporary		81,326	28,325	67,954	73,682	69,628
1211	Overtime		2,779	1,027		372	
1212	Wellness Benefit		250				
1300	Employee Benefits		5,847	2,914	2,325	3,128	2,530
1311	Bonus						
1511	FICA		5,784	5,378	1,101	4,568	1,128
1512	Medicare		2,465	1,729	1,529	1,560	1,601
1521	Retirement		11,975	8,306	6,925	5,846	7,538
1531	State Insurance Fund			811		15,008	
1541	Health Insurance		15,467	11,032	15,625	12,264	16,925
1545	Dental Insurance		1,293	838	1,000	908	1,202
1548	Vision Insurance		197	138	107	146	107
1561	Long Term Disability		278	152	228	174	249
Total:		-	216,566	96,137	134,285	156,488	141,721

Materials, Supplies, Services		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
63-43-63000-2321	Travel & Training		1,791	206	500	500	500
2369	Meetings		347	335	375	375	375
2411	Office Expenses & Supplies						
2431	Uniforms & Clothing		498				
2513	Equipment Supplies & Maintenance						200
4121	Attorney Fees		3,742	10,115	5,000	6,840	7,000
4211	Computer Network and Data						
4271	Iron Support		7,332				
4521	Collection Fees						
4531	Professional/Technical Services						
4541	Utility Billing Mailing/Printing		89,051	55,169	60,000	45,112	55,000
5002	Misc. Services & Supplies						
5999	Depreciation			2,799			
6211	Insurance & Surety Bonds						
6820	Deployed Military Abatement		1,025	5,908	7,000	4,000	5,000
Total:		-	103,786	74,533	72,875	56,827	68,075

Capital Outlay		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
7412	Computer Equipment		13,996				
7552	Furniture						
Total:		-	13,996	-	-	-	-

Interfund Transactions		2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Transfer to Fleet Fund							
Other Fund Transfer							
Total:		-	-	-	-	-	-





IX. CAPITAL PROJECTS

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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.

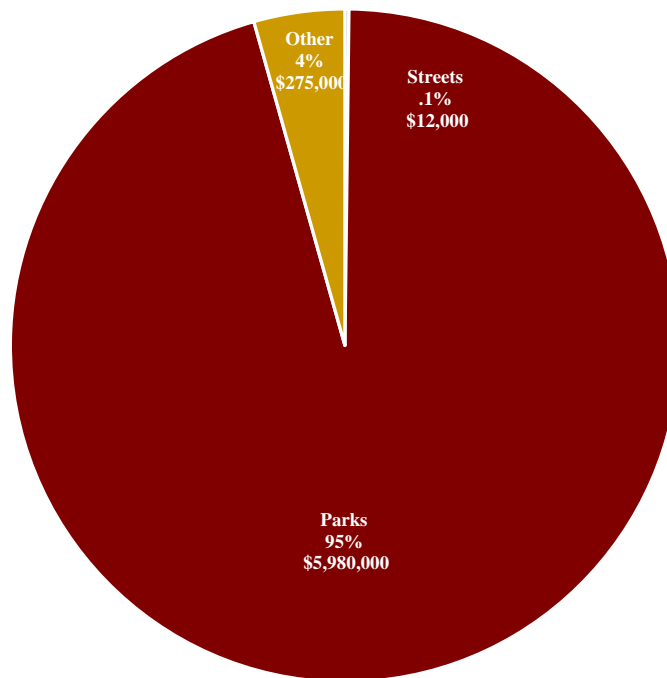
CAPITAL PROJECTS IMPACTS

FY 2018 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
Streets				
Power & Lights to Salt Shed	\$12,000	General Fund Capital Projects Fund Balance Reserve	Provide the salt shed with power & light sources	There will be a minor increase in ongoing electric utility costs due to the added power and lights to the salt shed.
Parks				
Cory Wride Memorial Park	\$3,500,000	Utility Sale Proceeds	Proceeding with the phases of Cory Wride Memorial Park	There will be an increase on future budget cycles due to the maintenance needs of the new park, including watering, mowing, equipment repairs, etc...
Cory Wride Memorial Park	\$1,700,000	Ivory Homes	Proceeding with the phases of Cory Wride Memorial Park	There will be an increase on future budget cycles due to the maintenance needs of the new park, including watering, mowing, equipment repairs, etc...
Cory Wride Memorial Park	\$740,000	Impact Fees & Community Improvement Fees	Proceeding with the phases of Cory Wride Memorial Park	There will be an increase on future budget cycles due to the maintenance needs of the new park, including watering, mowing, equipment repairs, etc...
Other GF Projects				
OHV Trail & Signage Improvements	\$40,000	General Fund Capital Projects Fund Balance Reserve	Grooming the current trails and improving signage in hopes of more use	There will be a very minor increase on future budget cycles due to maintenance needs of the added OHV signs.
Senior Citizen Trailer Renovation/Bathroom	\$150,000	General Fund Capital Projects Fund Balance Reserve	Renovating the senior trailer and adding on a bathroom for trail use	There will be a slight increase on future budget cycles due to maintenance needs of the renovated trailer and bathroom.
Community Development Parking Expansion	\$25,000	General Fund Capital Projects Fund Balance Reserve	Expanding the parking lot at the Community Development Building to meet the increasing needs	There will be a slight increase on future budget cycles due to maintenance needs of the parking lot expansion.
Community Development Equipment Covered Parking	\$100,000	General Fund Capital Projects Fund Balance Reserve	Building a covered parking structure for city equipment in order to decrease the speed of depreciation	There will be a slight increase on future budget cycles due to maintenance needs of the new structure, but the City expects to extend the useful life of the equipment that will be covered.

CAPITAL PROJECTS SUMMARY

The total Capital Projects budget for FY 2018 is \$6.27 million, which represents a 236% increase from FY 2017's \$1.9 million budget. This increase in capital projects is mostly in result of the development of Cory Wride Memorial Park. All of the projects for this fiscal year are to come from the General Fund Capital Projects Fund.

CURRENT CAPITAL EXPENDITURES



The pie chart above provide a visual for FY 2018 capital improvements expenditures by category.

GENERAL FUND CAPITAL PROJECTS

FUND OVERVIEW

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

• Power & Lights to Salt Shed	\$12,000
• Cory Wride Memorial Park (Utility Sale Proceeds)	\$3,500,000
• Cory Wride Memorial Park (Ivory Homes)	\$1,700,000
• Cory Wride Memorial Park (Impact Fees & Community Imp.)	\$740,000
• OHV Trail & Signage Improvements	\$40,000
• Senior Citizen Trailer Rennovation	\$150,000
• Community Development Parking Expansion	\$25,000
• Community Development Equipment Covered Parking	\$100,000
TOTAL	\$6,267,000

GENERAL FUND CAPITAL PROJECTS

CAPITAL IMPROVEMENTS DETAILS: FUND 47

EXPENDITURES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
Streets						
47-80-44100-7100 USP - PE Pkwy Median Landscape			20,788	320,000	316,361	
47-80-44100-7101 USP - Pony Express Pkwy Widening						
47-80-44100-7102 USP - EM Blvd East Pulverize/Pave				776,175	776,175	
47-80-45100-7106 USP - City Center Streetscape Landscape				25,000	25,000	
47-81-44100-7006 Bobby Wren Blvd. Construction			12,906	550,000	562,891	
47-81-44100-7007 Ranches Parkway Project						
47-81-44100-7008 Salt Shed				250,000	243,353	12,000
47-81-44100-7009 Salt Pads						
47-81-44100-7010 Pulverize and Repave						
47-81-44100-7011 Woods Subdivision						
47-81-44100-7013 PE Pkwy Widening at Porter's Crossing	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	1,098,015		24,417	
47-81-44100-7016 Road Paving Projects (Priority 2)						
47-81-44100-7017 Street Paving Equipment		252,340				
47-81-44100-7018 Road Improvements for Signal @ Sunset & 73				447,000	447,000	
47-81-44100-7019 Misc. Street Dept Projects			24,381	565,800	130,000	
Bike & Pedestrian Plan Improvements						
Hummer Rd.						
Golden Eagle Rd.						
Porter's Crossing/PE Pkwy Streetlight						
Parks						
47-80-45100-7100 USP - Cory Wride Memorial Park						3,500,000
47-80-45100-7102 USP - Nolen Park-Pavilion/Pad				40,100	90,100	
47-80-45100-7103 USP - Bike Park Improvements			8,400	25,000	25,000	
47-80-45100-7104 USP - Park Bathrooms (Various)				224,000	224,000	
47-80-45100-7108 USP - Hidden Canyon Detention				50,000	50,000	
47-81-45100-7000 Parks Capital Projects						
47-81-45100-7001 Cory Wride Memorial Park		9,894	363,476	800,000	1,200,000	2,440,000
47-81-45100-7003 Pioneer Addition Park						
47-81-45100-7004 Sweetwater Trail						
47-81-45100-7009 Overland Trails Park						
47-81-45100-7010 Skate Park						
47-81-45100-7011 Bike Park						
47-81-45100-7014 Walden Park						
47-81-45100-7017 Eagle Point Entrance						
47-81-45100-7019 Splash Pad						
47-81-45100-7021 Smith Ranch Park						
47-81-45100-7022 Walden Park Retention Pond						
47-81-45100-7023 City Center Trails	8,638					
47-81-45100-7024 Misc. Parks		108,799	163,197			
47-81-45100-7025 Pony Express Parkway Trail						
47-81-45100-7026 Pony Express Trail		16,943				
47-81-45100-7027 Cemetery	3,246	279,243	48,395	100,000	100,000	
47-81-45100-7028 Trees		9,886			555	
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			142,782			
47-81-45100-7032 Plum Creek to Smith Ranch Trail						
47-81-45100-7034 Skid Steer with Tracks (Parks & Cemetery)			55,559			
47-81-45100-7033 Master Irrigation (Ranches/PE) Pkwy						
47-80-45100-7107 Evans Ranch Park (City Portion)				15,000	15,000	
47-81-45100-7024 OHV Parking Lot/Trail Improvements/Signs						40,000
Other GF Projects						
47-80-45100-7111 USP - 20th Anniversary Campaign			3,661			
47-81-41110-7001 Records Mgmt. Software						
47-81-41710-7001 General Plan Rewrite			12,000	95,000	95,000	
47-81-41950-7001 ID Card System	2,507					
47-81-41950-7002 Misc Facilities Projects			23,846	50,000	50,000	
47-81-41950-7003 Community Development Building Basement			246,416		77,867	
47-81-41990-7001 Special Events Capital		8,800				
47-81-44100-7008 Centex						
47-81-45100-7005 Public Safety Capital Outlay						
47-81-45100-7012 Parks/Trails Study						
47-81-45100-7111 Land and Rights of Way						
47-81-45800-7211 Library Capital Project						
47-81-41955-7001 Security Cameras (City Hall, Energy, etc.)						
Digital Announcement Signs (City Entrances)						
47-81-41950-7002 Misc. Projects from List	11,515					150,000
47-81-41950-7002 Senior Citizens Trailer Renovation/Bathroom						25,000
47-81-41950-7002 CD Bldg Parking Expansion						100,000
47-81-41950-7002 CD Bldg Covered Parking for Equipment						
Expenditure Total:	375,859	1,664,752	2,223,823	4,333,075	4,452,718	6,267,000
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(205,117)	(104,275)	(404,999)	(201,788)	434,201	-
Fund Balance (Deficit)- Beginning:	714,422	509,305	405,031	33	33	434,234
Use of Fund Balance Reserves:			33	(201,755)	434,234	(327,000)
Fund Balance (Deficit)- Ending:	509,305	405,031	33			107,234

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.

EXPENDITURES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
44-81-44000-7320 138 KV line						
44-81-53100-7000 Bobby Wren Power Project						
44-81-53100-7221 SWCA						
44-81-53100-7320 138 KV line (Electrical Distribution Redundancy)						
44-81-53100-7321 South Substation	1,656					
44-81-53100-7322 SR73 12.47KV Feeder						
44-81-53100-7325 North Substation	14,051					
44-81-53100-7326 Camp Williams Interconnection						
44-81-53100-7327 Electric Main Feeders						
44-81-53100-7328 Porter's Crossing Parkway						
Purchase from Rocky Mountain Power						
44-81-53100-7329 6" Gas Steel line	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	116,205					
Expenditure Total:	15,708	-	-	-	-	-

REVENUES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
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						
Revenue Total:	1,771	-	-	-	-	-

BALANCE SUMMARY	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:			-			
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

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.

Fund 49- Capital Projects-Sewer Utility

Department- 0

EXPENDITURES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
49-41-44100-7000 Sewer Treatment Plant						
49-81-44100-7001 South Service Trunk Line						
49-81-48200-6700 Developer Reimbursements						
49-81-52100-7000 Sewer Treatment Plant						
49-81-52100-7111 Capital Outlay (Land Purchase)						
Evans Ranch Sewer Line						
Solids Handling Project						
Expenditure Total:	-	-	-	-	-	-

REVENUES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
Bond Proceeds/Grant						
Interest Earnings						
49-00-39710-0000 Contributions from Developers						
Transfer In from sewer fund balance						
49-00-38152-0000 Transfer from sewer impact fee fund						
Revenue Total:	-	-	-	-	-	-

BALANCE SUMMARY	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2018 Projected	2018 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

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.

EXPENDITURES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
48-80-51100-7100 USP - Water Preparedness Measures						
48-81-44100-7002 Well #1 Upgrades						
48-81-44100-7004 Well #4						
48-81-44200-7006 Well #5						
48-81-44200-7007 Well #2						
48-81-44200-7008 Tank #2						
48-81-48200-8300 Escrow Interest to Developer						
48-81-51100-7001 NSA Water System Upgrades-						
48-81-51100-7005 Tank #5						
48-81-51100-7006 Well #5						
48-81-51100-7008 Water Reuse study						
Water System Improvements Design						
Transfer To Water Fund						
Expenditure Total:	-	-	-	-	-	-

REVENUES	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
48-00-34891-0000 CWP Pipeline Reimbursements	158,607					
48-00-37010-0000 Interest Earnings						
48-00-38111-0000 Transfer From Water Impact Fee Fund						
48-00-38151-0000 Transfer From Water Fund						
48-00-39111-0000 Bond Proceeds						
48-00-39710-0000 Developer Contribution for Test Wells (Hidden Valley North)						
State Loan Proceeds for CWP Line (20 yrs.)						
Grant for Water Re-use study						
Revenue Total:	158,607	-	-	-	-	-

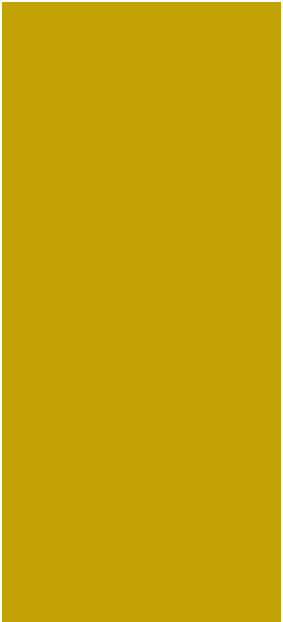
BALANCE SUMMARY	2014 Actuals	2015 Actuals	2016 Actuals	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing						
Sources over Financing Uses:			-	-	-	-
Fund Balance (Deficit)- Beginning:				-	-	-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-





X. DEBT SERVICE

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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.

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

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

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
2013 SID (SAA 2013-1)	2015	2033	1,285,000	5%	126,206
DEQ Bond - 2008 Sewer Bond	2009	2026	5,435,000	1%	301,800
2007 Water & Sewer Bond	2008	2031	3,770,000	4%-5%	567,725
2013 Water & Sewer Bond	2013	2034	2,126,000	1.72%	143,373
2014 Water & Sewer Bond	2014	2034	9,685,000	1.96%-3.91%	379,150
TOTAL			22,301,000		1,518,254

FY 2017 REVENUE SUMMARY

Source	Revenue
98-1 SID	\$ 318,000
2013-1 SAA	\$ 212,000
2000-1 SID	\$ 199,000
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
97-1 SID	\$ 185,005
98-3 SID	\$ 91,015
Total:	\$ 1,005,020

FY 2017 EXPENSE SUMMARY

Fund	Expenditure
98-1 SID	\$ 300,000
2013-1 SAA	\$ 138,206
2000-1 SID	\$ 280,000
Gas and Electric Revenue Bond	\$ -
Water and Sewer Revenue Bond	\$ -
Road Bond	\$ -
DEQ Bond	\$ -
Total:	\$ 718,206

*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%. There is no debt service payment this year, as the bond has been paid off.

ST 2013 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2018	-	-	-	-
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
2022	-	-	-	-
TOTAL	0	0	0	

ST 2013 (SAA 2006) CONTINUED

ST 2013 DEBT SERVICE SUMMARY

Fund 74: 2000-1 SID Debt Service Fund

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Due to General Fund				154,424	154,424	
74-61-48100-9146 Trfr to Road Cap Project Fund						
74-71-47174-4140 Banking Fees		96			40	
74-71-47174-8111 Principal	3,512,000	754,000	867,000	321,000		
74-71-47174-8121 Interest	167,890	32,258	17,253	207,148		
74-71-47174-8151 Paying Agent Fee	80,085	17,341	44,763	25,000	25,000	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
74-81-74000-4121 Attorney Fees	16,388	216	3,737	25,000	25,000	25,000
74-81-74000-4174 Other Bond Expense						
74-81-74000-5001 Misc. - Expenses						
74-81-74000-6600 Reimbursement of Equity Buy-in	113,215	59,646	206,489	60,000	216,000	200,000
Total Financing Uses:	3,919,579	931,256	1,169,243	822,572	450,464	280,000

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
74-00-34311-0000 Assessments- Collected	769,412	265,074	896,607	306,648	65,000	60,000
74-00-34312-0000 Assessments- Coverage		7,352	67,192	60,000	10,000	10,000
74-00-34865-0000 2000-1 SID Equity Buy In Water	43,197	9,936				
74-00-34866-0000 2000-1 Equity Buy In Transportation	239,343	215,118	312,696	250,000	317,000	
74-00-34867-0000 2000-1 Equity Buy In Parks & Trails	54,946	69,841	98,704	50,000	150,000	125,000
74-00-37010-0000 Interest Earning	1,743	3,918	3,881	1,500	4,000	4,000
74-00-39111-0000 Bond Proceeds	2,207,000					
Total Financing Sources:	3,315,642	571,238	1,379,080	668,148	546,000	199,000

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	(1,013,150)	(360,019)	209,837	(154,424)	95,536	(81,000)
Fund Balance (Deficit)- Beginning:	1,417,756	404,606	44,587	254,424	100,001	195,537
Fund Balance (Deficit)- Ending:	404,606	44,587	254,424	100,001	195,537	114,537

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 and 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
2018	\$65,000	\$61,206	\$126,206	\$1,285,000
2019	\$65,000	\$59,256	\$124,256	\$1,220,000
2020	\$70,000	\$57,306	\$127,306	\$1,150,000
2021	\$70,000	\$55,206	\$125,206	\$1,080,000
2022	\$70,000	\$52,931	\$122,931	\$1,010,000
2023	\$75,000	\$25,241	\$100,241	\$935,000
2024-2028	\$405,000	\$198,389	\$603,389	\$3,500,000
2029-2033	\$530,000	\$82,500	\$612,500	\$120,000
TOTAL	\$1,350,000	\$592,035	\$1,942,035	\$10,300,000

2013 SID (SAA 2013-1) CONTIN-

2013 SID DEBT SERVICE SUMMARY

Fund 72: 2013 AA

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
72-71-47172-4140 Banking Fees	25	96			1,620	
72-71-47172-8111 Principal		40,000	950,000	95,000	60,000	65,000
72-71-47172-8121 Interest		159,315	85,219	101,769	63,006	61,206
72-71-47172-8151 Paying Agent Fees	87,200	25,400	6,800	12,000	12,000	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	26,344			
Total Financing Uses:	1,215,246	1,198,757	1,088,363	208,769	136,626	138,206

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
72-00-34311-0000 Assessments Collected	210,935	209,477	958,661	208,769	220,000	210,000
72-00-34861-0000 Equity Buy-In						
72-00-34862-0000 Equity Buy-In						
72-00-37010-0000 Interest	4,929	4,337	1,913		2,500	2,000
72-00-39111-0000 SAA Proceeds	2,409,245					
Total Financing Sources:	2,625,110	213,815	960,574	208,769	222,500	212,000

BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	1,409,930	(984,943)	(127,789)	0	85,874	73,794
Fund Balance (Deficit)- Beginning:	-	1,409,930	424,988	297,199	297,199	383,073
Fund Balance (Deficit)- Ending:	1,409,930	424,988	297,199	297,199	383,073	456,867

DEBT PURPOSE

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

DEBT SCHEDULE

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

DEQ 2008 DEBT SERVICE SCHEDULE

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2018	245,000	56,800	301,800	5,680,000
2019	275,000	54,350	329,350	5,435,000
2020	310,000	51,600	361,600	5,160,000
2021	340,000	48,500	388,500	4,850,000
2022	375,000	45,100	420,100	4,510,000
2023	410,000	41,350	451,350	4,135,000
2024-2028	3,725,002	142,760	3,867,762	650,000
TOTAL	5,680,002	440,460	6,120,462	

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 \$567,725. 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
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	\$0
TOTAL	\$3,595,000	\$948,450	\$5,106,513	

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 \$143,373. 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
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	2,231,000	369,284	2,600,284	

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
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	-
TOTAL	9,685,000	4,493,225	14,178,225	

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

WATER & SEWER BONDS

DEBT SERVICE PAYMENT FROM SEWER FUND

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
52-71-47100-8111 Principal S07 & S14 W&S				190,800	190,800	198,750
8112 Principal DEQ				215,000	215,000	245,000
8121 Interest S07 & S14 W&S	411,765	339,277	369,299	311,880	311,880	303,094
8122 Interest DEQ	63,650	62,350	60,780	58,950	58,950	56,800
8131 Bond Refunding Cost	14,729	202,497	38,205			
8132 Bond Issuance Cost		126,653				
8151 Paying Agent Fee		3,810	3,164		1,996	
Total:	490,144	734,587	471,447	776,630	778,626	803,644

DEBT SERVICE PAYMENT FROM WATER FUND

Debt Service	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
51-71-47100-8111 Principal S07 & S14 W&S				169,200	169,200	176,250
8112 Principal S13 W&S				103,000	103,000	105,000
8121 Interest S07 & S14 W&S	316,306	255,863	278,549	276,575	276,575	268,781
8122 Interest - S13 W&S	11,425	39,391	40,117	40,145	40,145	38,373
8131 Bond Refunding Cost	11,184	155,349	28,822			
8132 Bond Insurance Cost		95,545				
8151 Paying Agent Fee	57,051	4,842	3,887		1,500	
Principal Paid on Capital Debt		4,617,790				
Total:	395,967	5,168,780	351,375	588,920	590,420	588,404

RETIRED WATER AND SEWER BOND DEBT SERVICE FUND

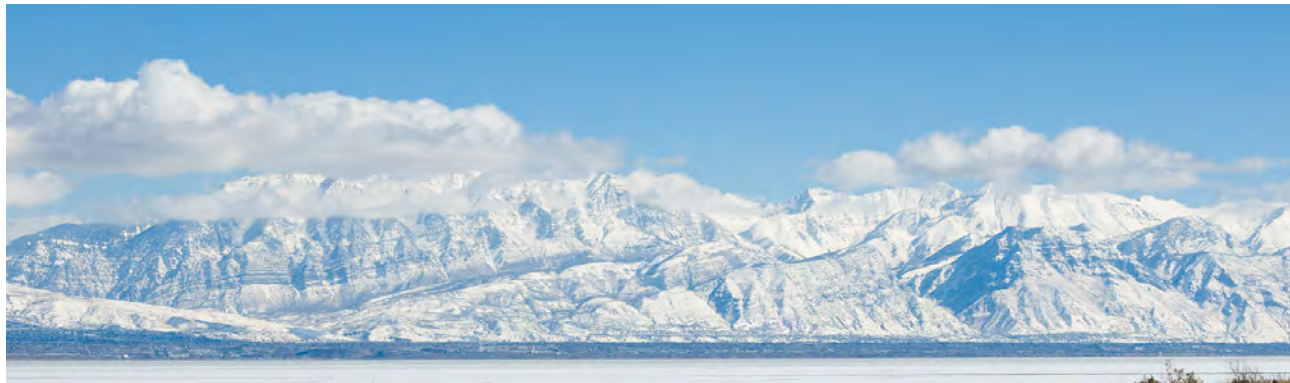
Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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						
Total Financing Uses:	-	-	-	-	-	-

REVENUES	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
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						
Total Financing Sources:	-	-	-	-	-	-

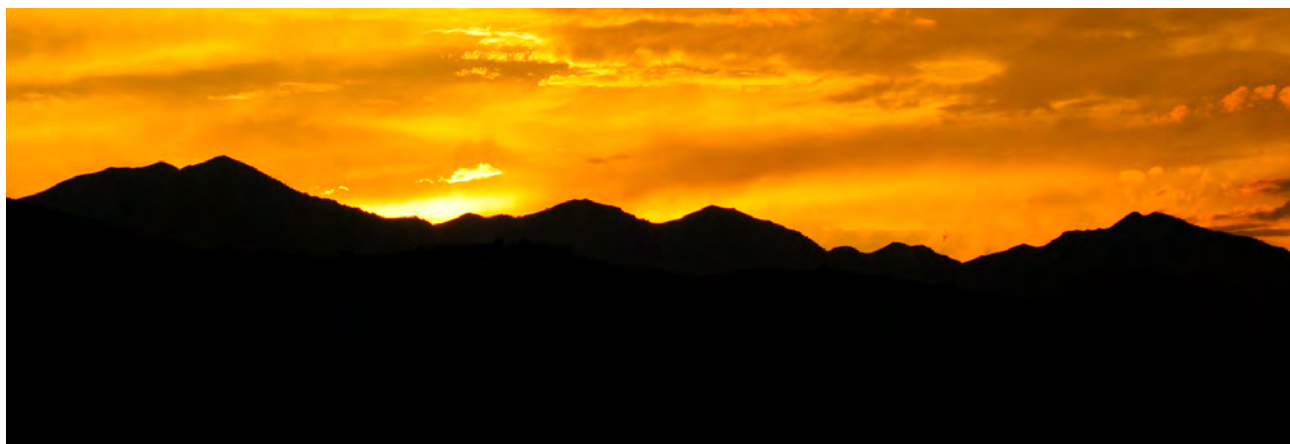
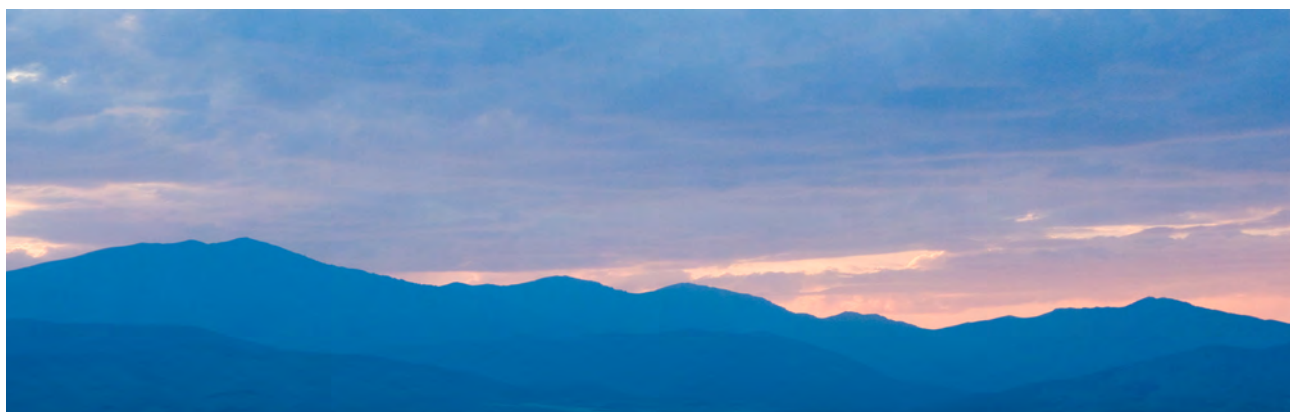
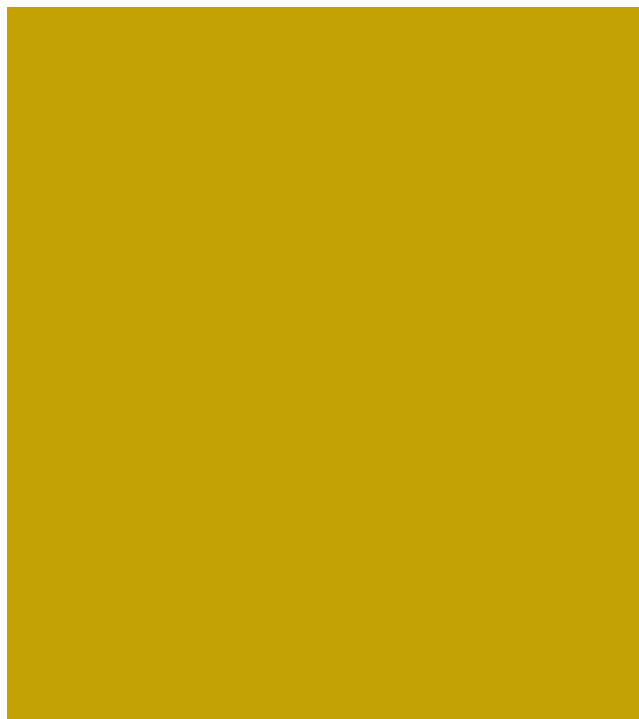
BALANCE SUMMARY	2014 Actual	2015 Actual	2016 Actual	2017 Approved	2017 Projected	2018 Adopted
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	-		-	-
Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-





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DEMOGRAPHICS

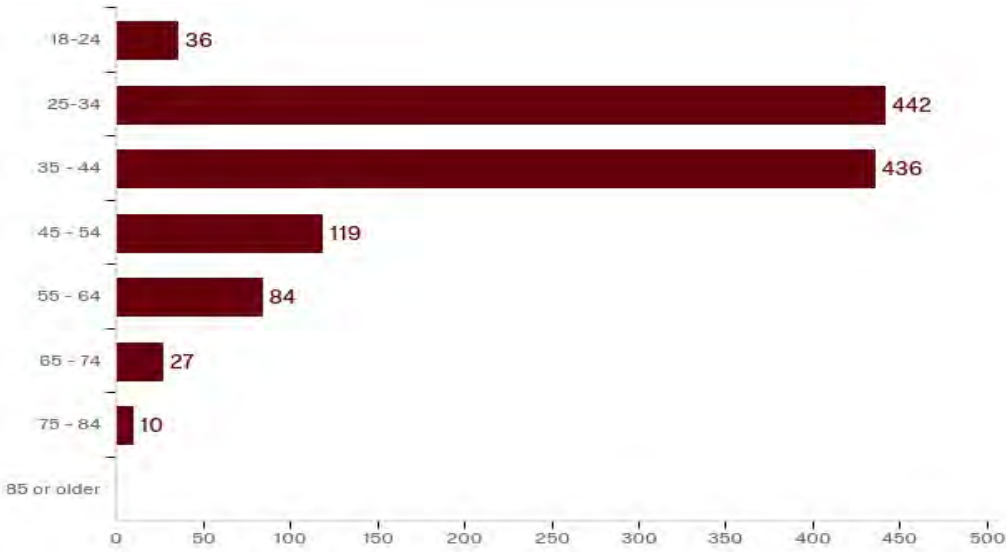
SOURCE OF DEMOGRAPHICS

The following charts and graphs are based on information gathered from the annual Citizen Satisfaction Survey, the results of which may be found in the next section. Our sample size included roughly 1,000 Eagle Mountain Residents over the age of 18 and is large enough to make valid conclusions about the demographics of Eagle Mountain’s population.

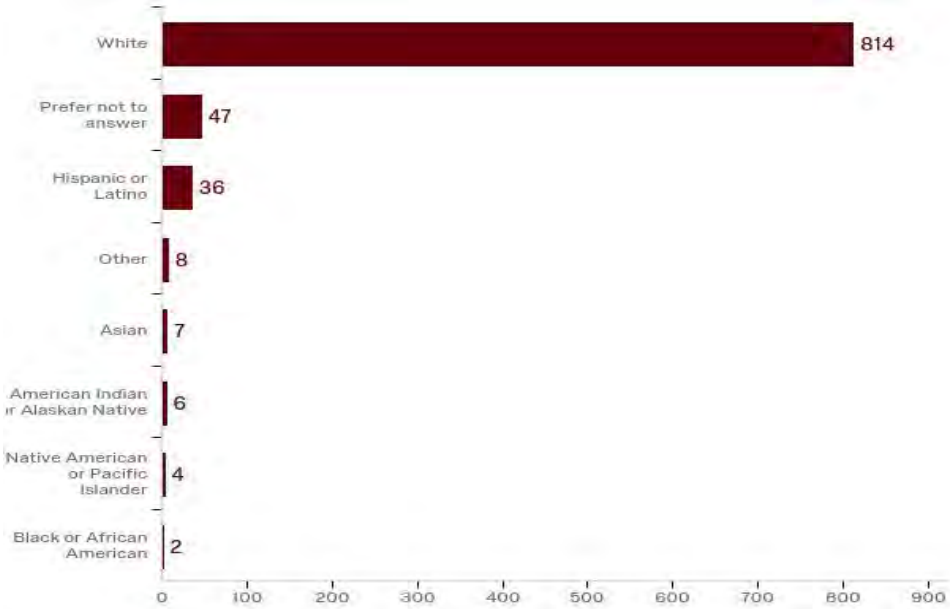
Gender



Age



Race

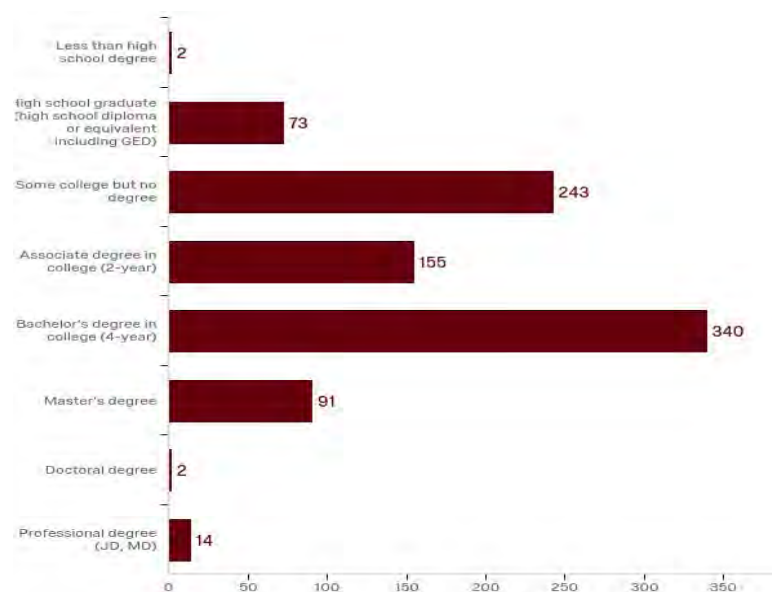




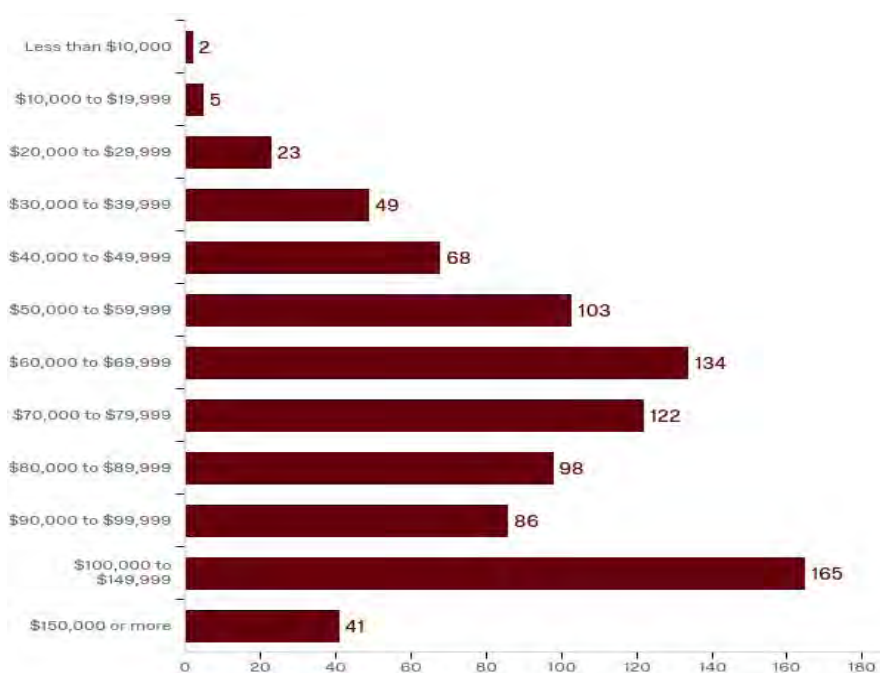
Percent of Renters & Homeowners



Level of Education



Household Income



CITIZEN SURVEY

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 2017-2018 Citizen Survey was offered between June 7, 2017 and June 29, 2017, and it was sent by email (using emails from billing and Everbridge) and posted on the City's website and social network pages. Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and potential participants could opt-out of completing the survey. We attempted to alleviate this by distributing the survey by email. While participating this way was still voluntary, participants were both more aware of the survey and may have been more willing to complete the survey when paying his or her utility bill. After distributing the survey in these various methods, the sample was large enough to reflect our population.

In total there were 938 completed responses which is an increase in 503 respondents since last year's survey. The survey had about 70 questions, including supplemental and optional questions, and took approximately 15 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in the aggregate. The following provides a briefing of the survey responses.

Did you complete the survey last year?





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

Effectiveness in making positive changes within the community



Very dissatisfied Dissatisfied Neutral Satisfied Very satisfied

Involvement of citizens in decisions



Very dissatisfied Dissatisfied Neutral Satisfied Very satisfied

Responsiveness to problems

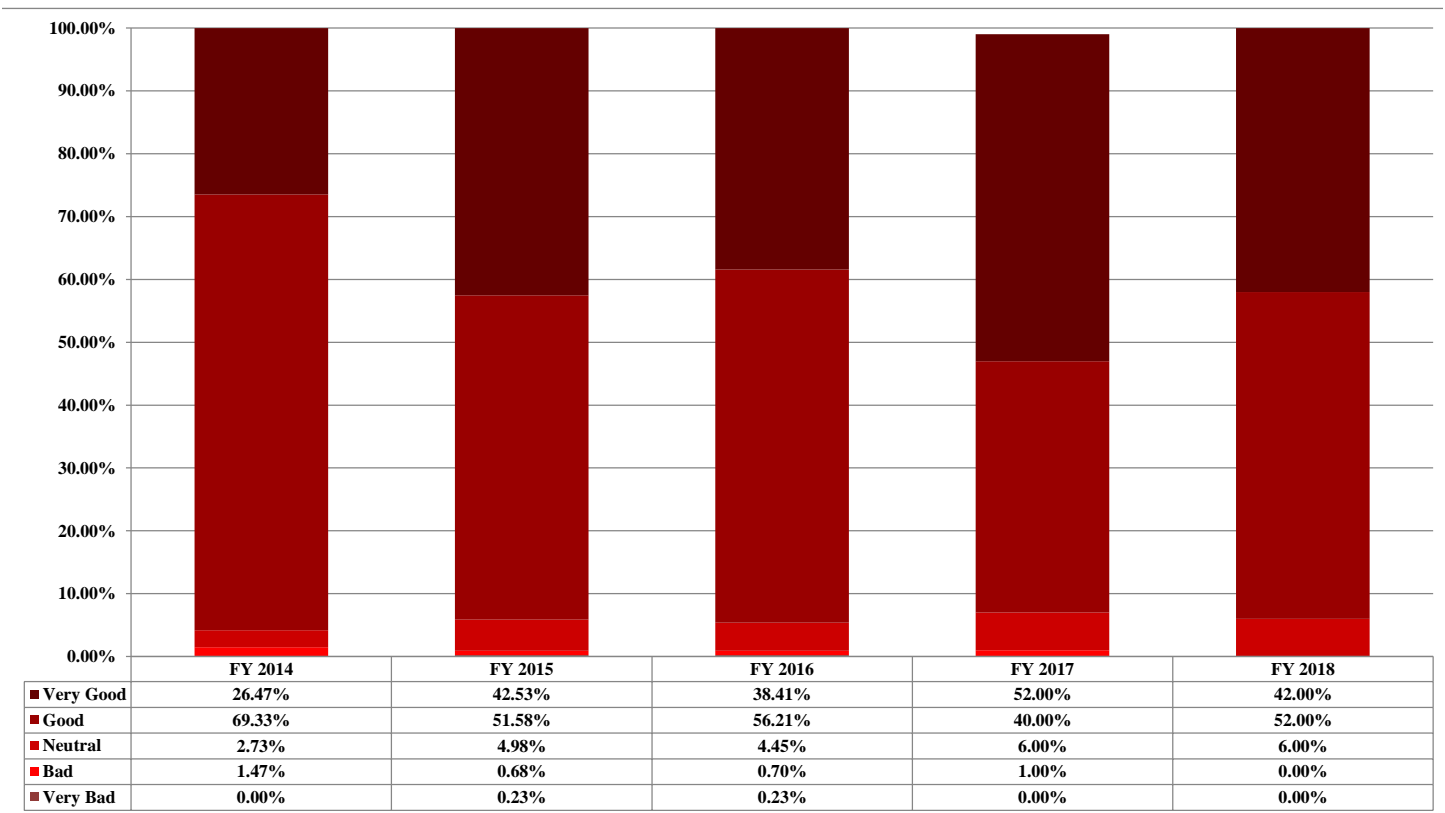


Very dissatisfied Dissatisfied Neutral Satisfied Very satisfied

CITIZEN SURVEY RESULTS

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

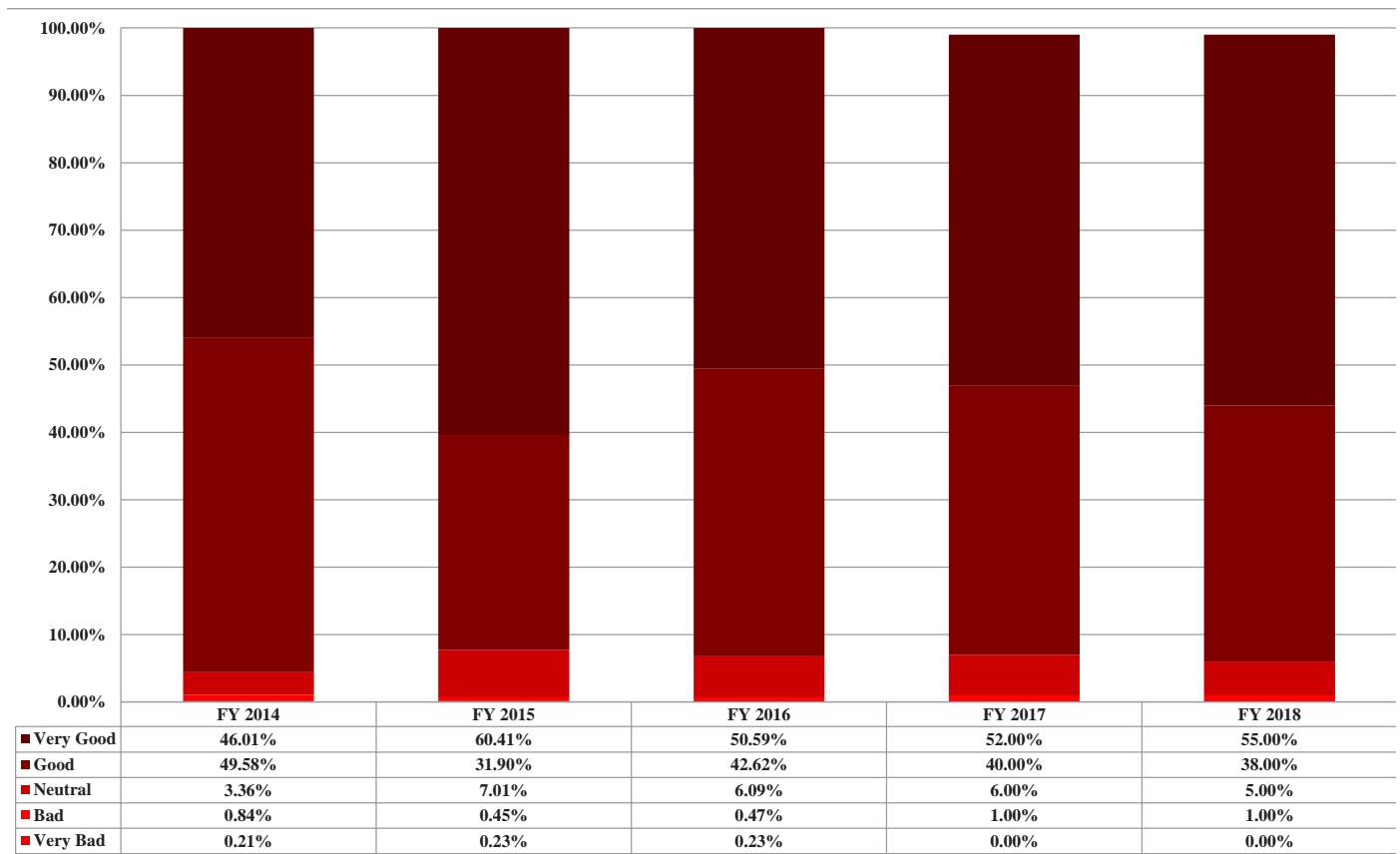
Overall Quality of Life in Eagle Mountain





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

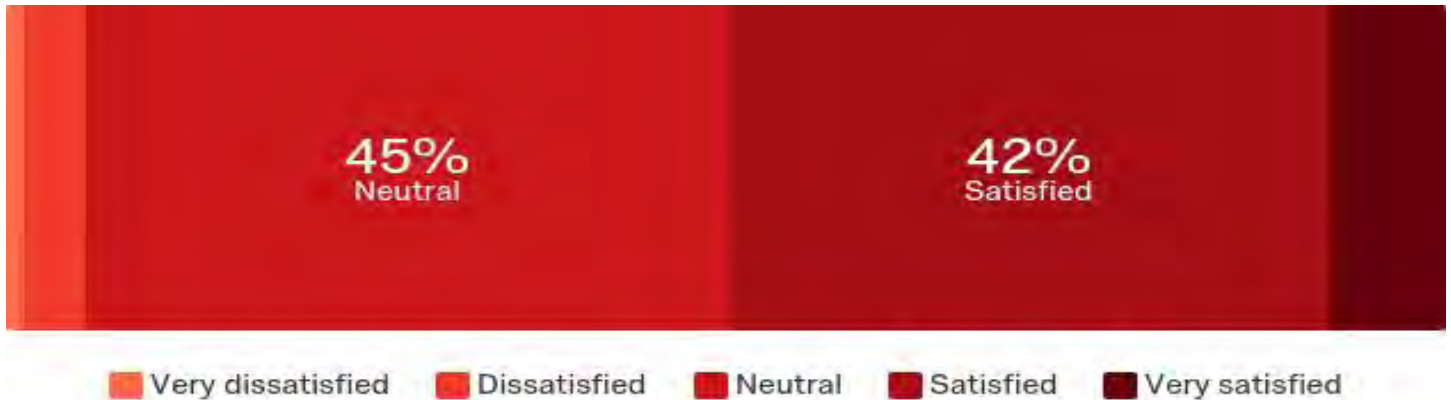
Eagle Mountain as a Place to Raise Children



CITIZEN SURVEY RESULTS

Please rate how satisfied you are with the following offices:

CITY COUNCIL



MAYOR





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

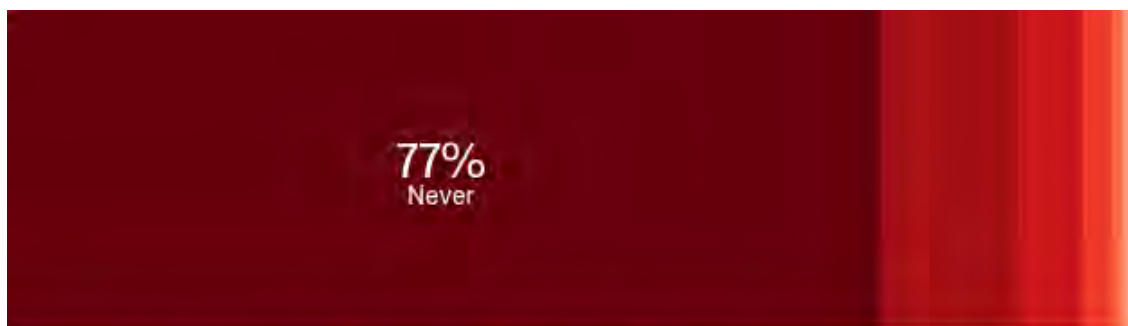
...read the Mayor's blog (Mayor's Voice)?



■ Never (30%) ■ 1-6 times per year (38%) ■ Once per month (23%)

■ 2-3 times per month (6%) ■ Once per week (2%) ■ 2-3 times per week (0%)

...attended a City Council meeting?



■ Never (77%) ■ 1 (12%) ■ 2 (6%) ■ 3 (3%) ■ 4 (1%) ■ 5 (1%)

■ 6 or more (1%)

...watched videos or listened to recordings of City Council meetings?

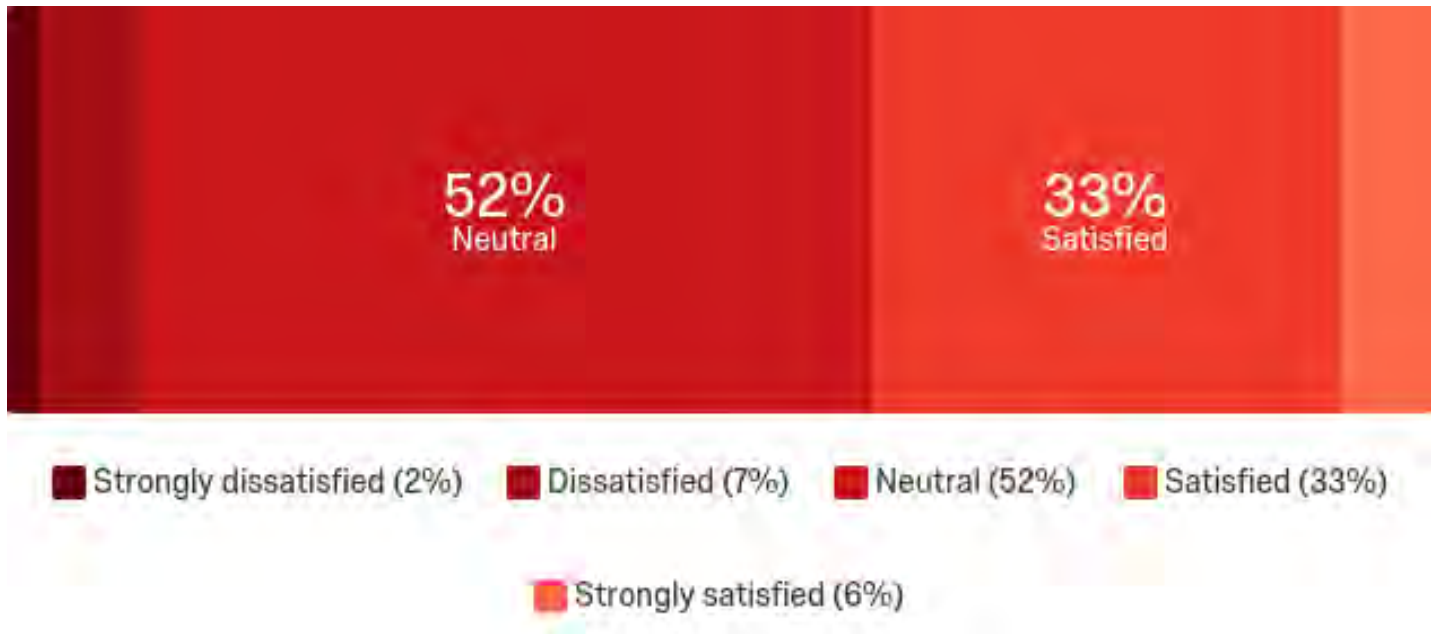


■ Never (58%) ■ 1 (16%) ■ 2 (10%) ■ 3 (8%) ■ 4 (3%) ■ 5 (2%)

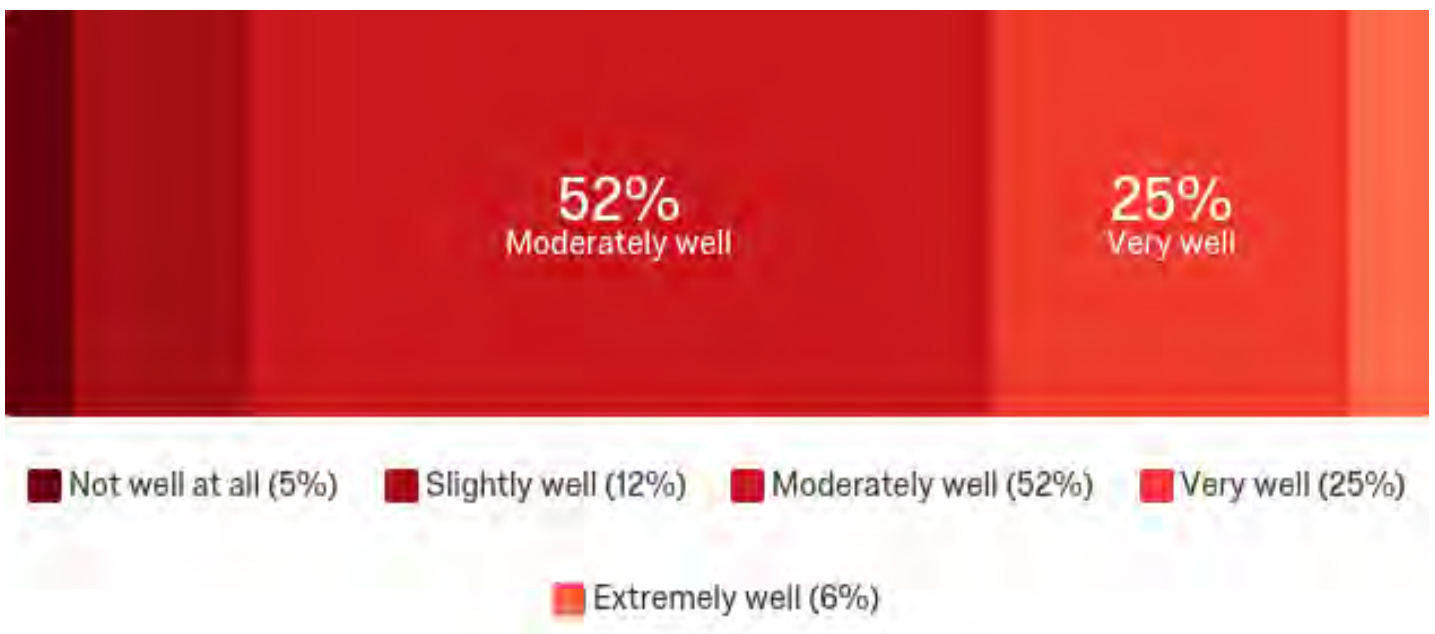
■ 6 or more (4%)

CITIZEN SURVEY RESULTS

Please rate your overall satisfaction with the financial management of the City
(how your taxes and utility fees are being spent):



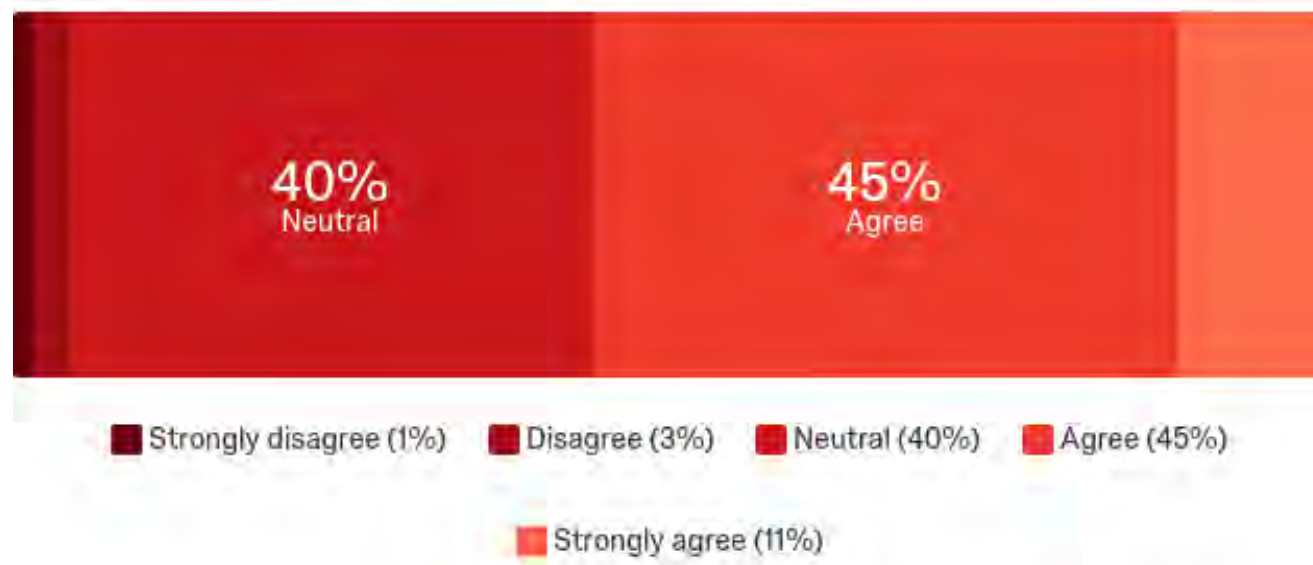
How well does the information produced by the Finance Department provide
transparency of tax-payer dollars?



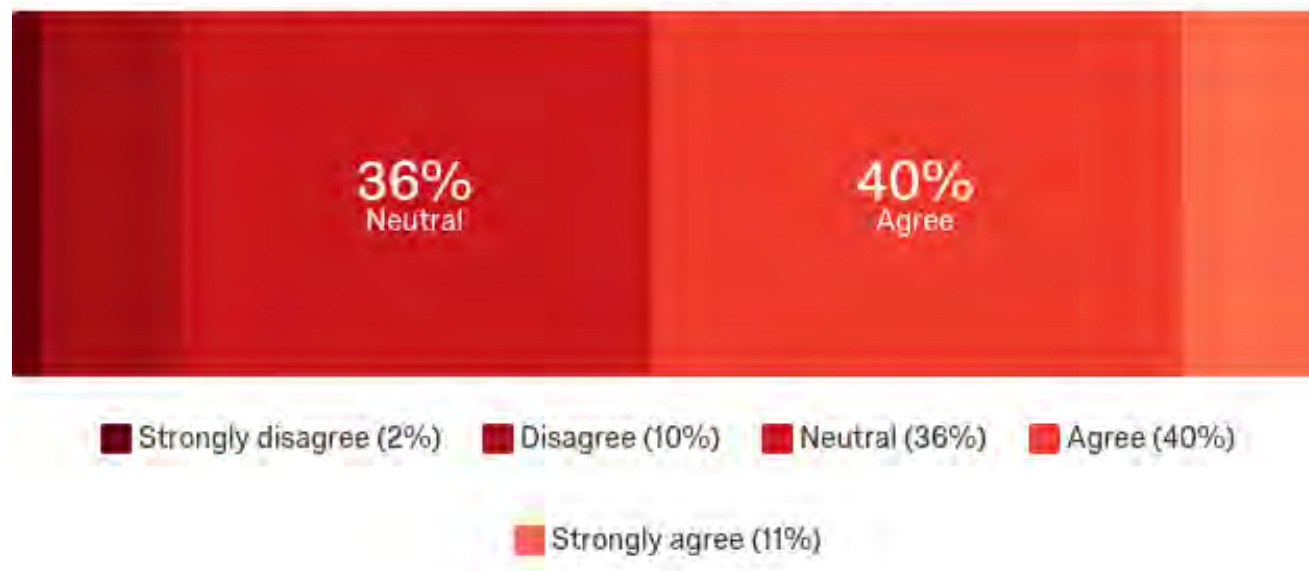


Please rate how much you agree or disagree with the following statements:

In the past year, Eagle Mountain City administration has done a good job managing city affairs.



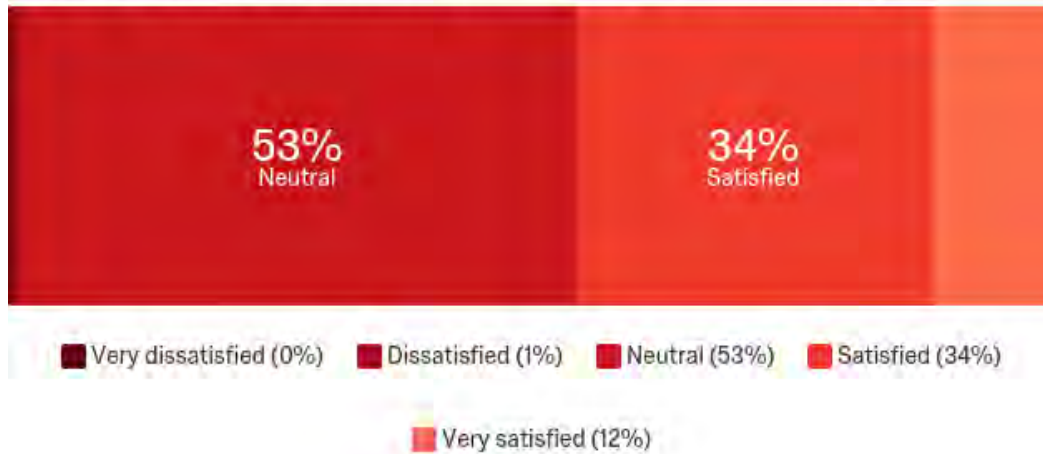
I receive good value for the Eagle Mountain City taxes I pay.



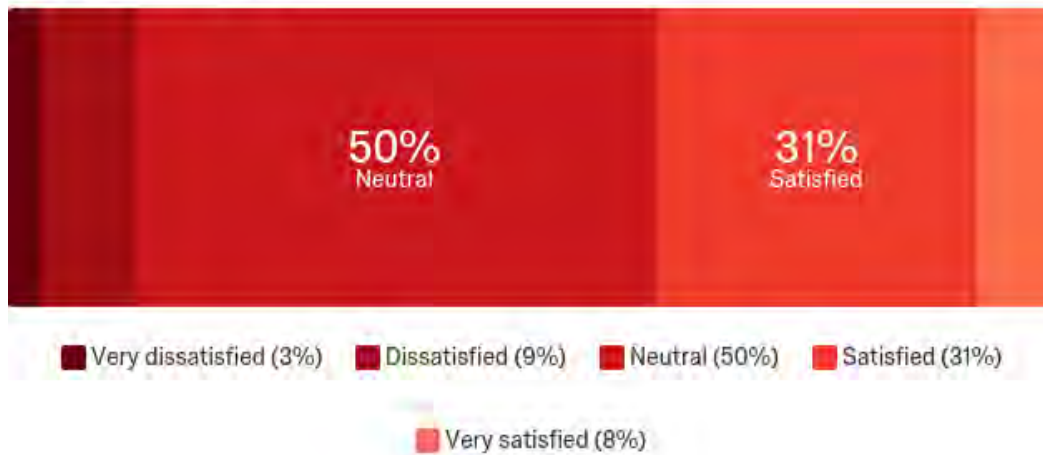
CITIZEN SURVEY RESULTS

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

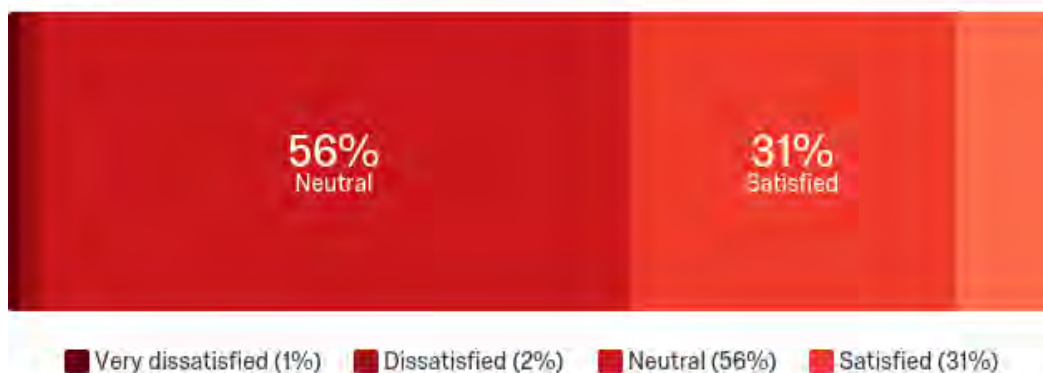
City Recorder (keeps city records, keeps minutes for City Council meetings)



Economic Development



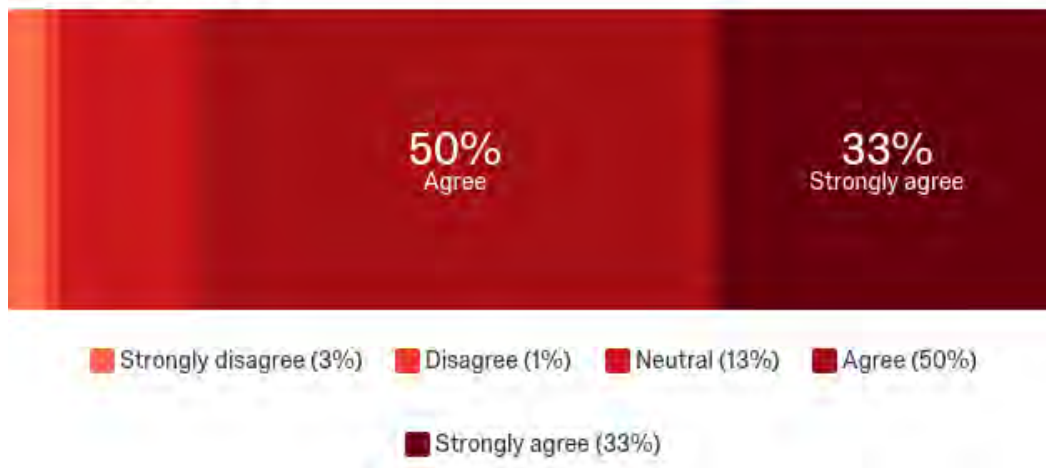
Finance Department (financial reporting, Comprehensive Annual Financial Report, Budget)



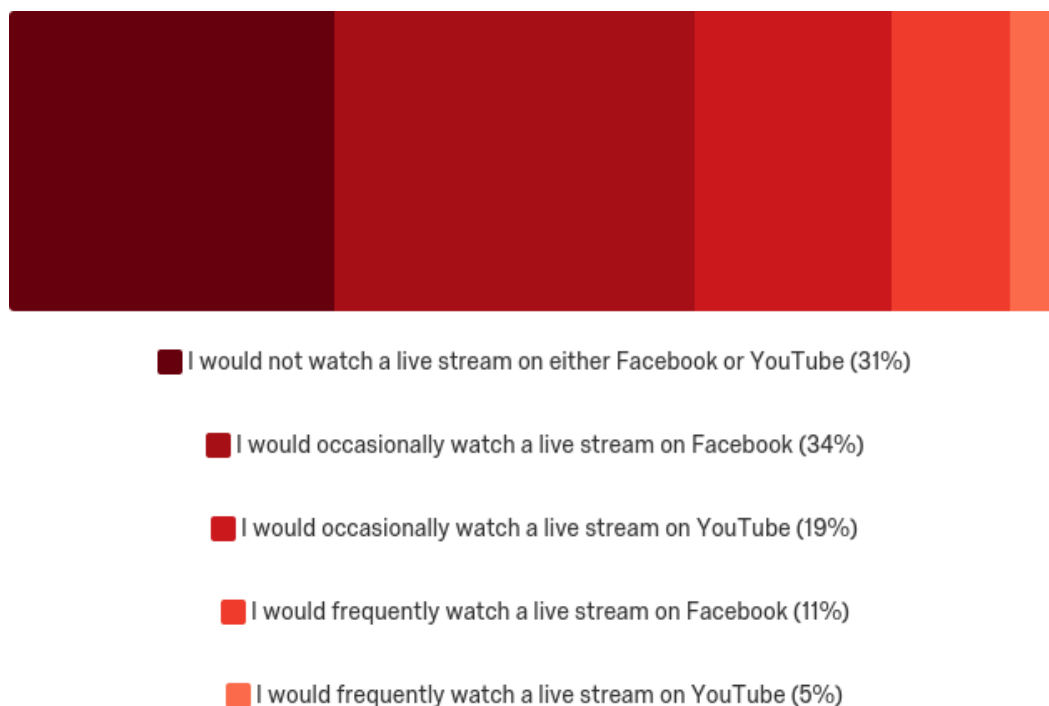


Please rate how much you agree or disagree with the following statement:

"I am interested in staying informed on key issues and decisions being examined and executed by the City."



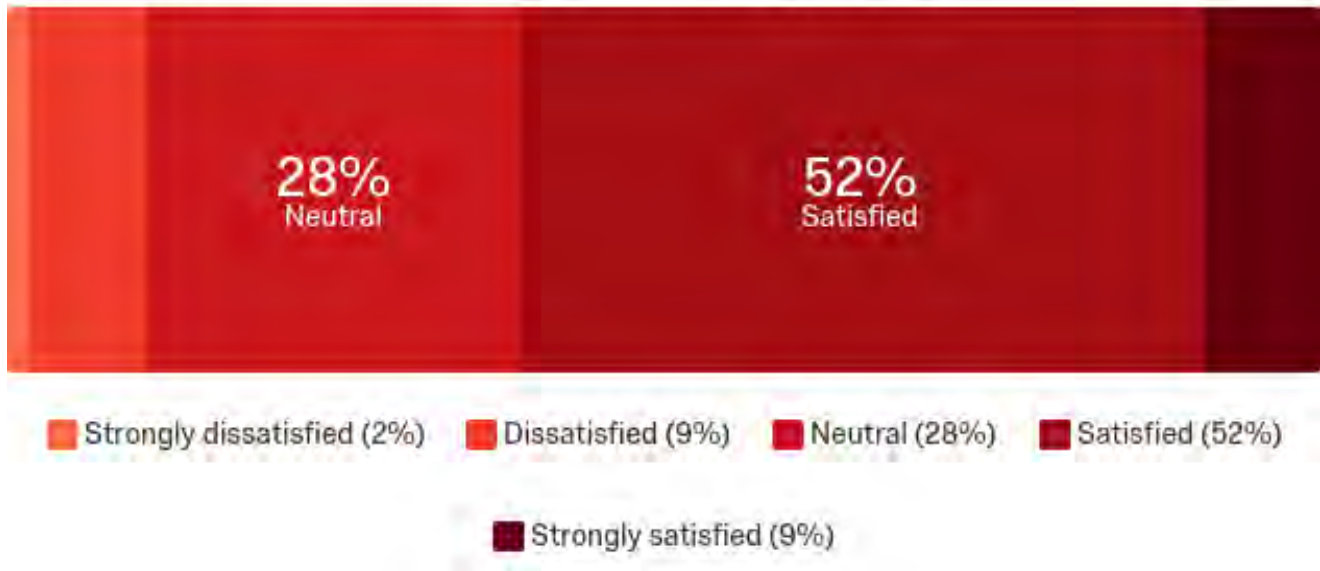
What interest would you have in Eagle Mountain City live streaming its City Council meetings to Facebook and/or YouTube knowing that there may be some expense involved to setup a proper live stream?



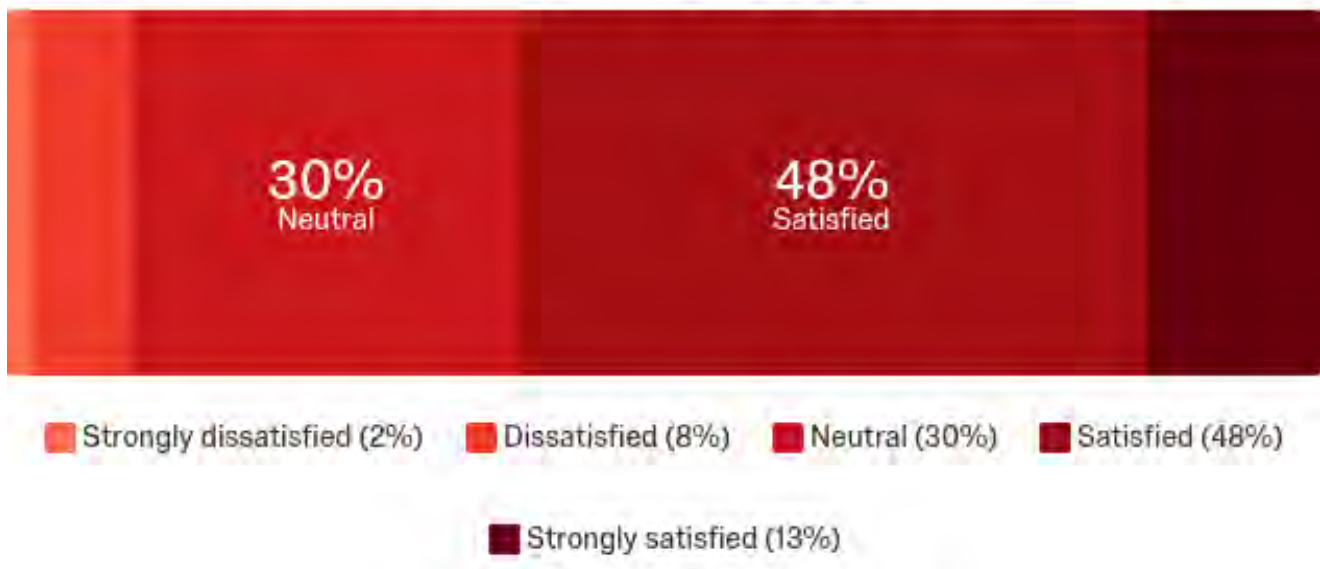
CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following services:

Accessibility and availability of information on the city website



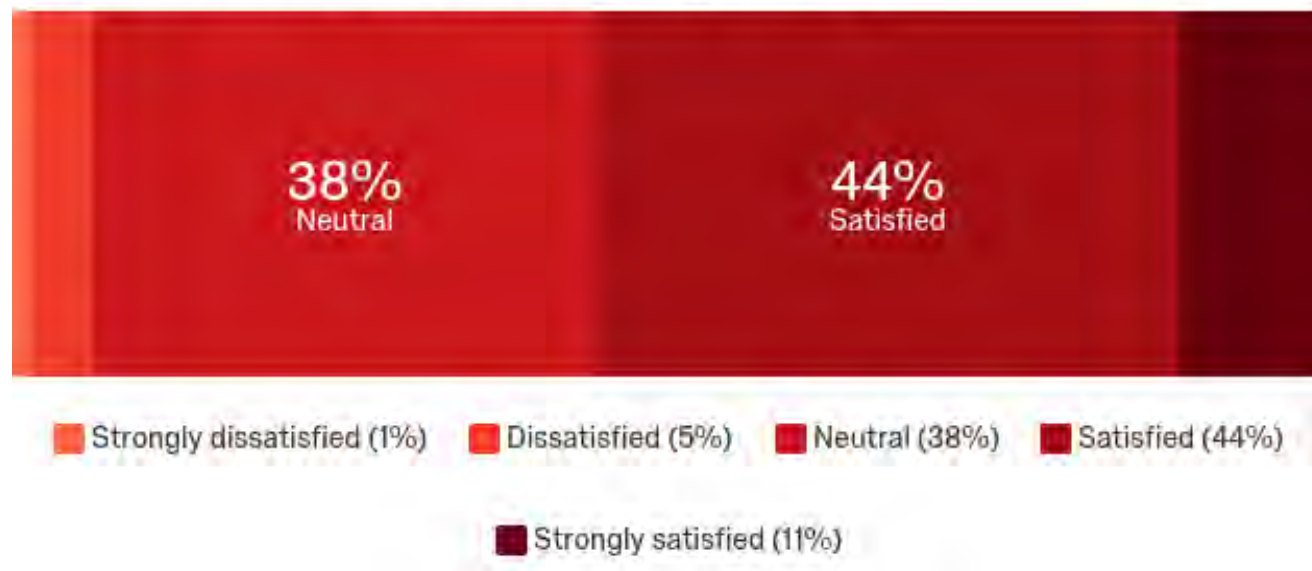
Communication to citizens about issues, decisions, and/or services



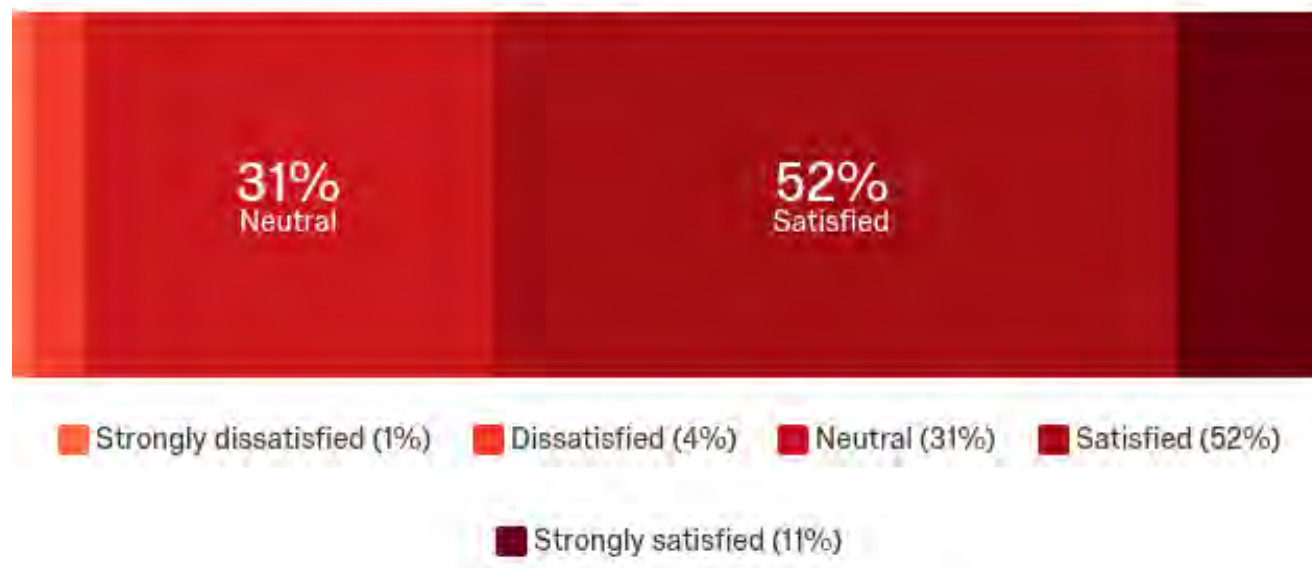


Please rate your satisfaction level with the following services:

Information found in The Eagle's View monthly newsletter



Overall satisfaction with public information

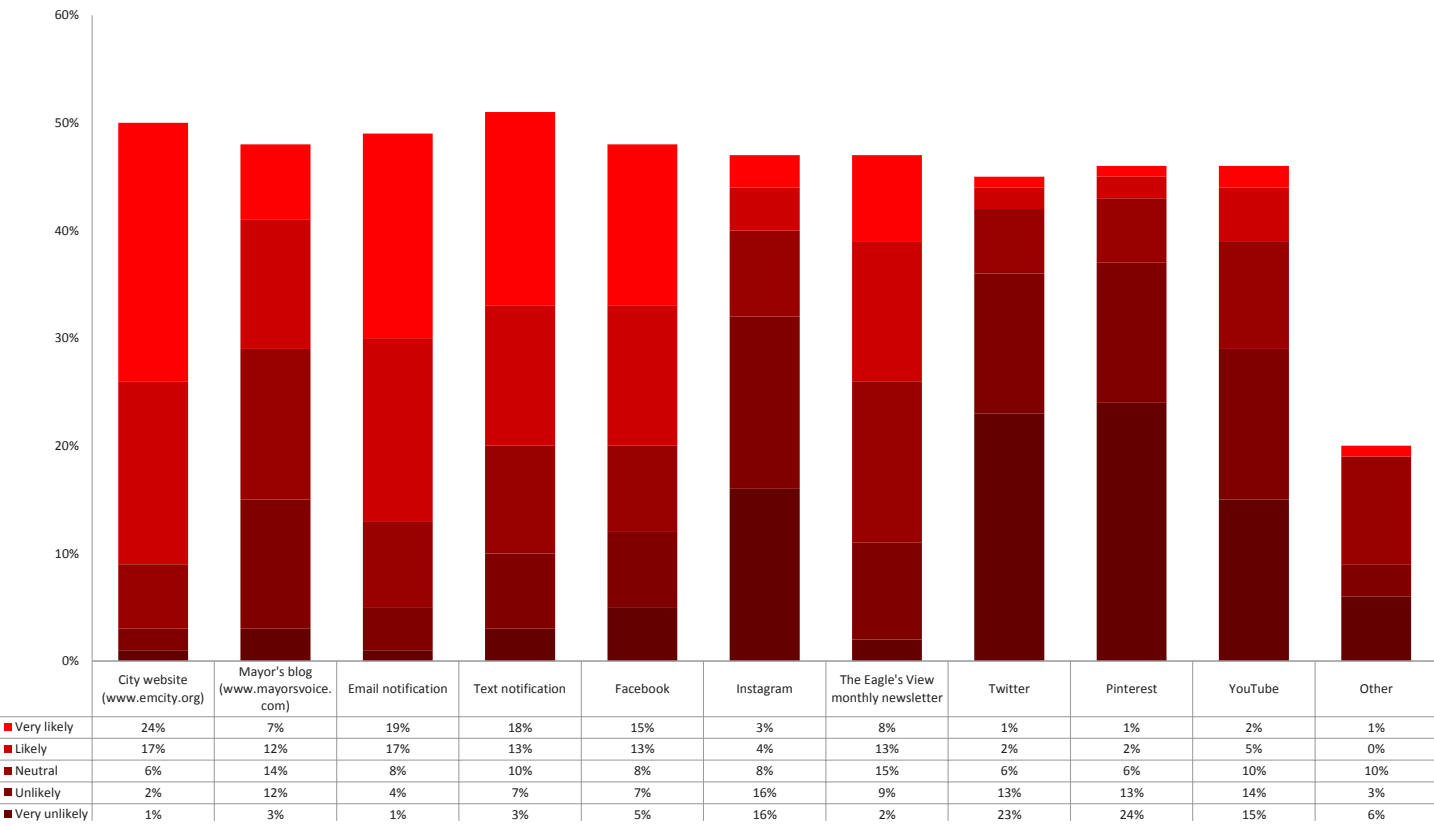


CITIZEN SURVEY RESULTS

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

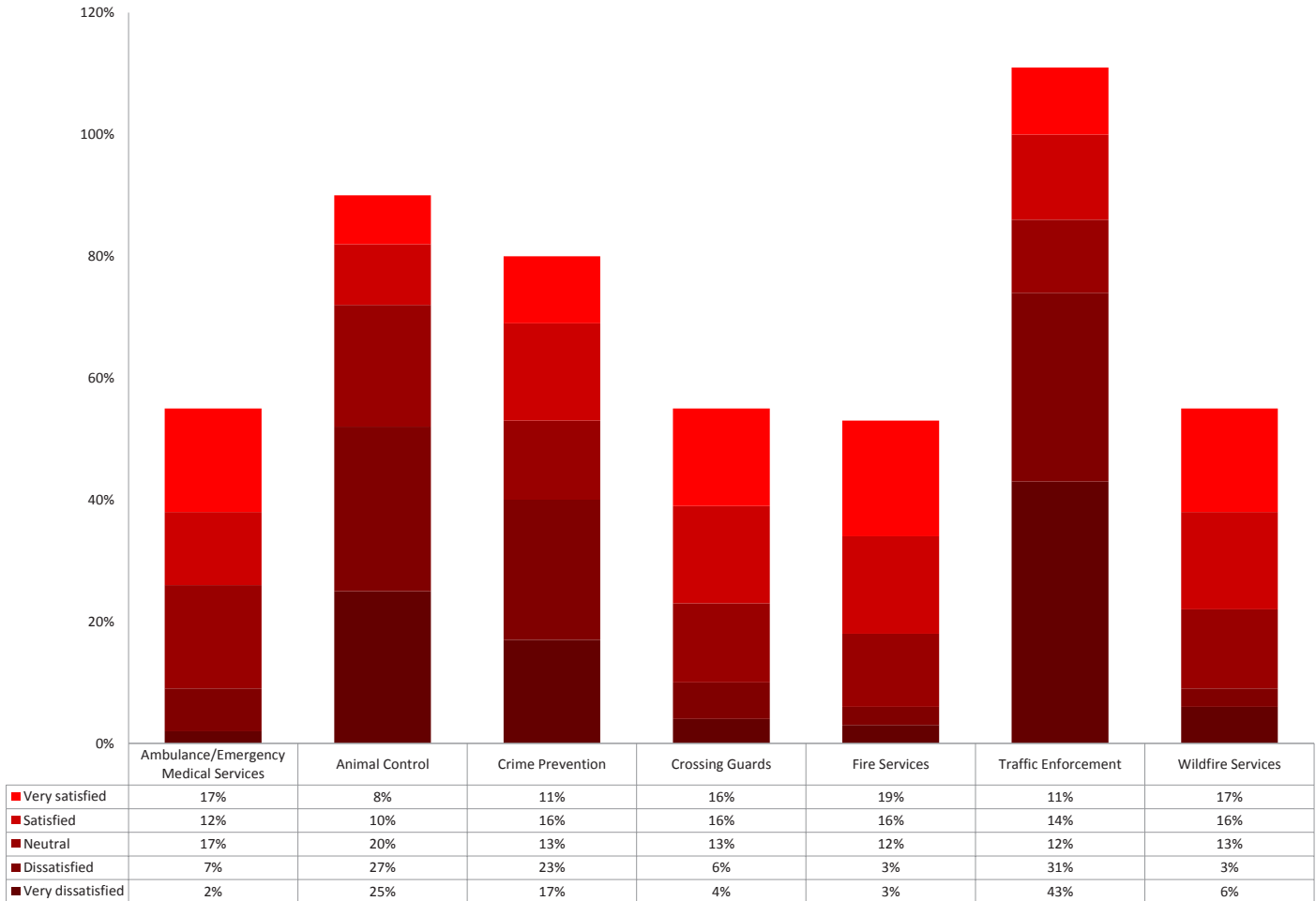


Please rate how likely or unlikely you are to use the following sources for information about Eagle Mountain:*





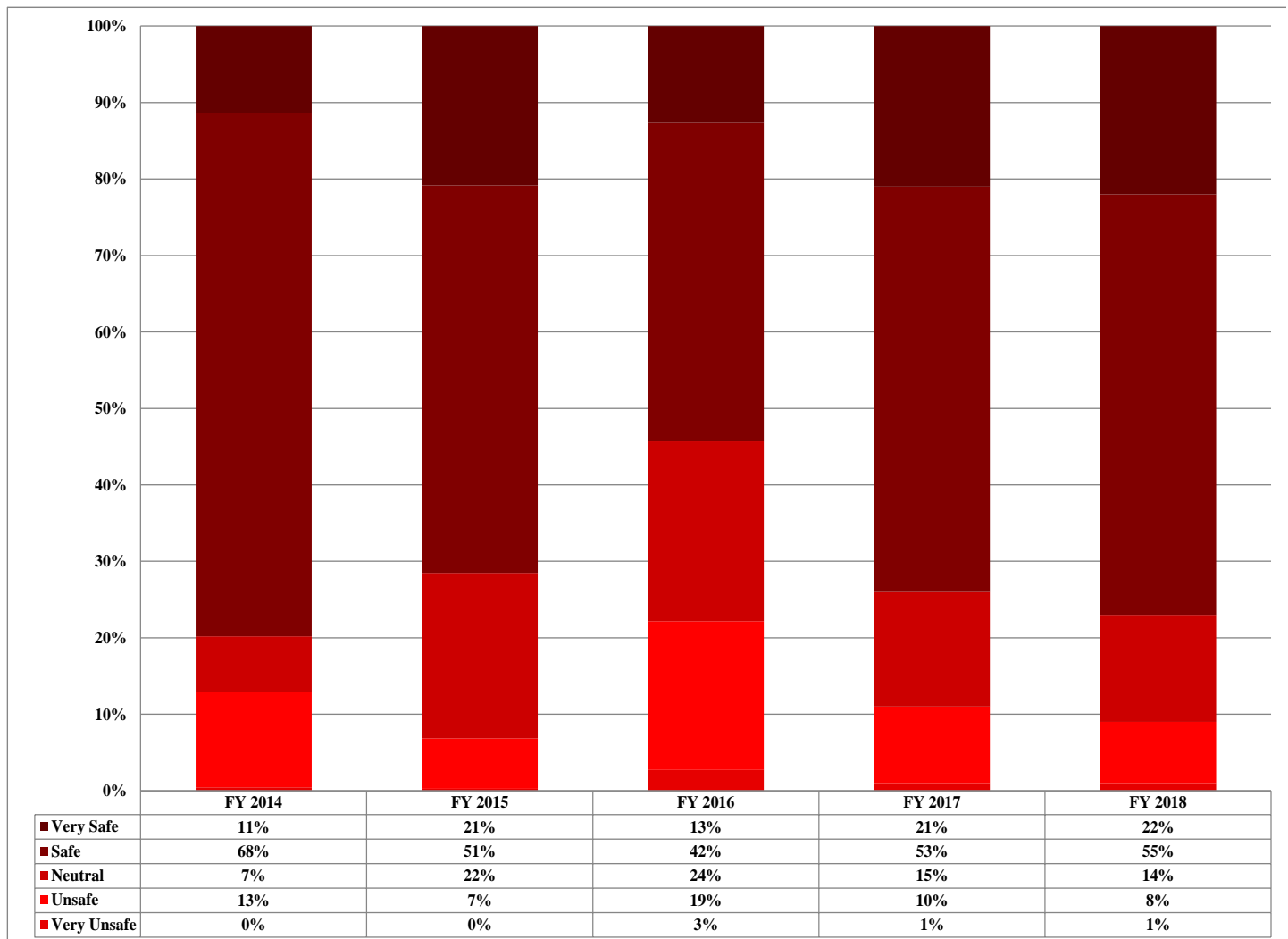
Please rate your satisfaction level with the following services related to Public Safety:



Citizen Survey Results

Please rate how safe you feel in Eagle Mountain:

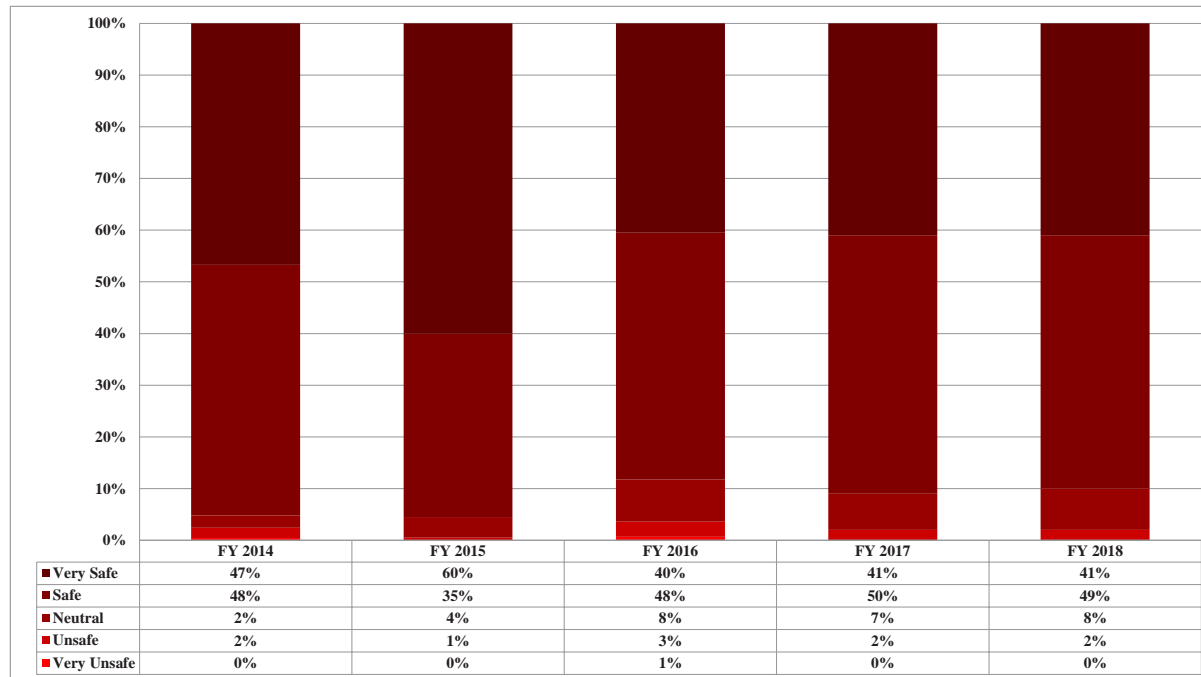
From property crimes (e.g. burglary, theft)



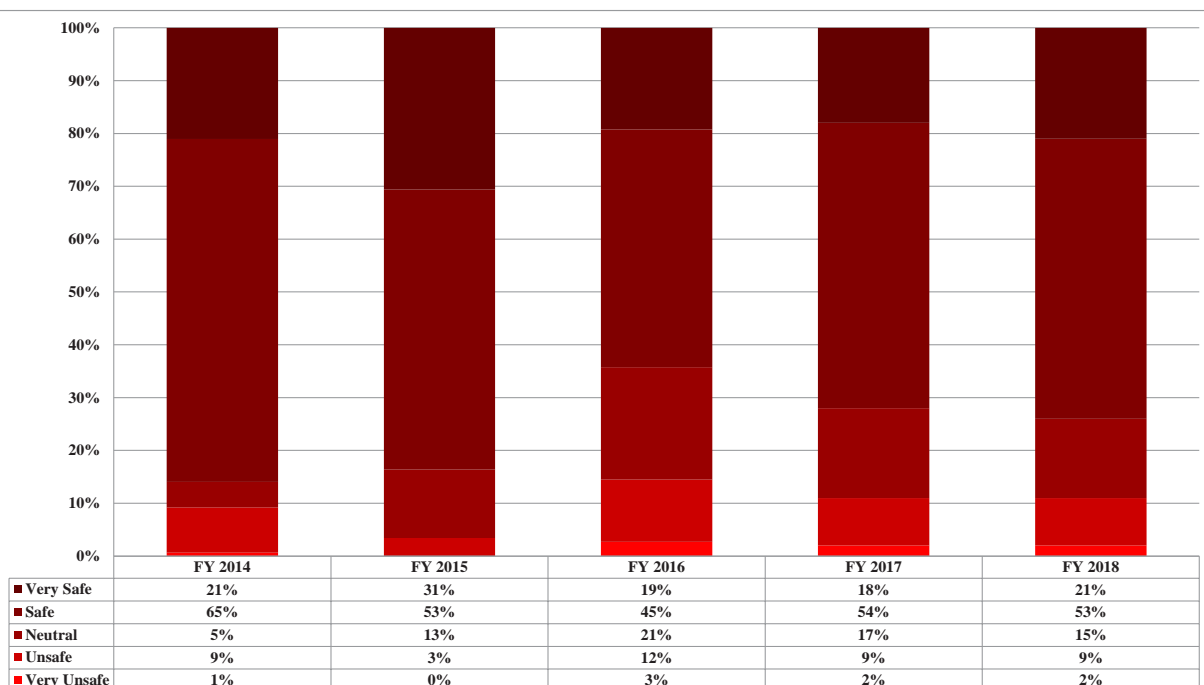


Please rate how safe you feel in Eagle Mountain:

During the Day (8am-7pm)

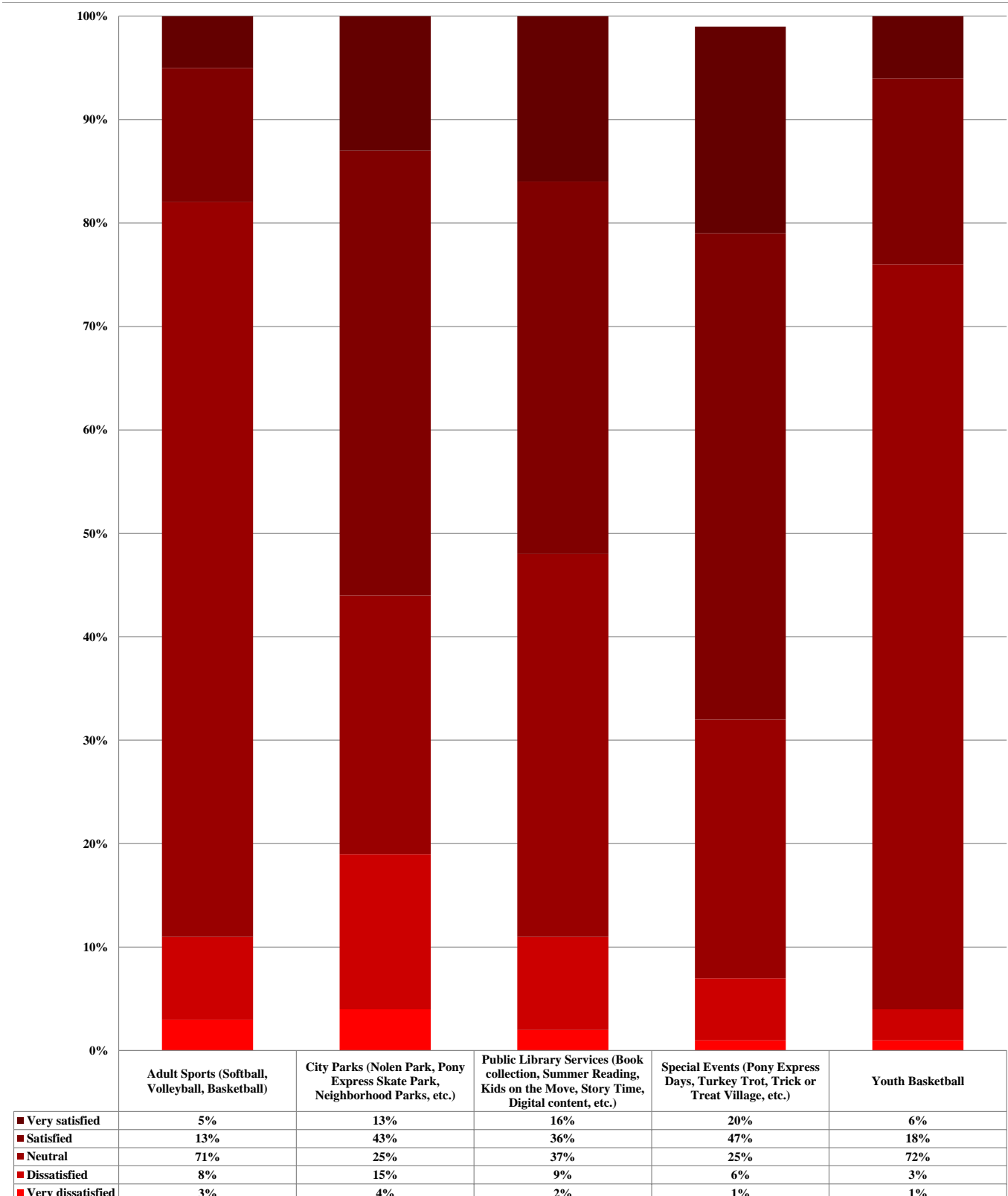


After Dark (7pm-8am)



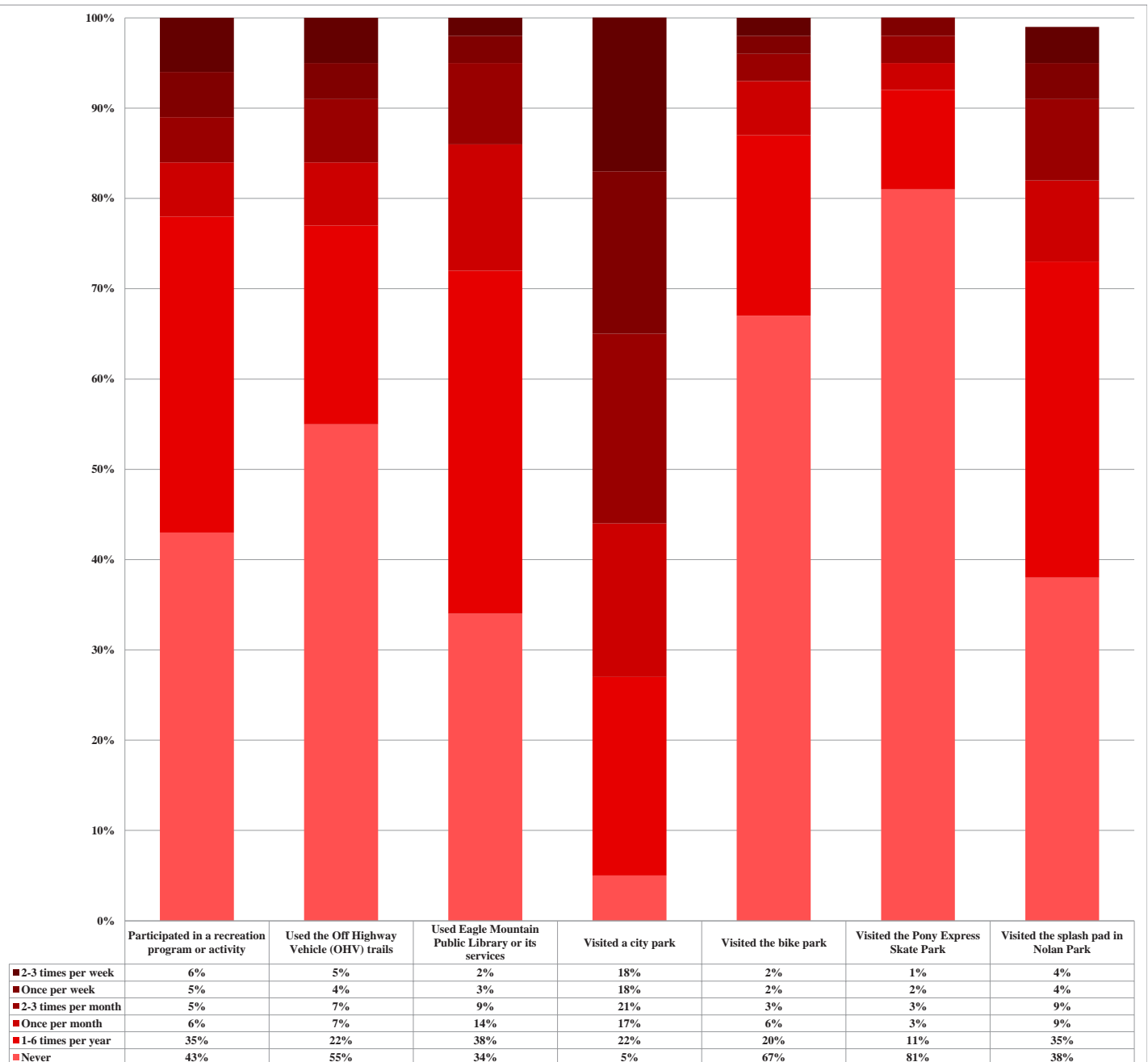
CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following recreation services:



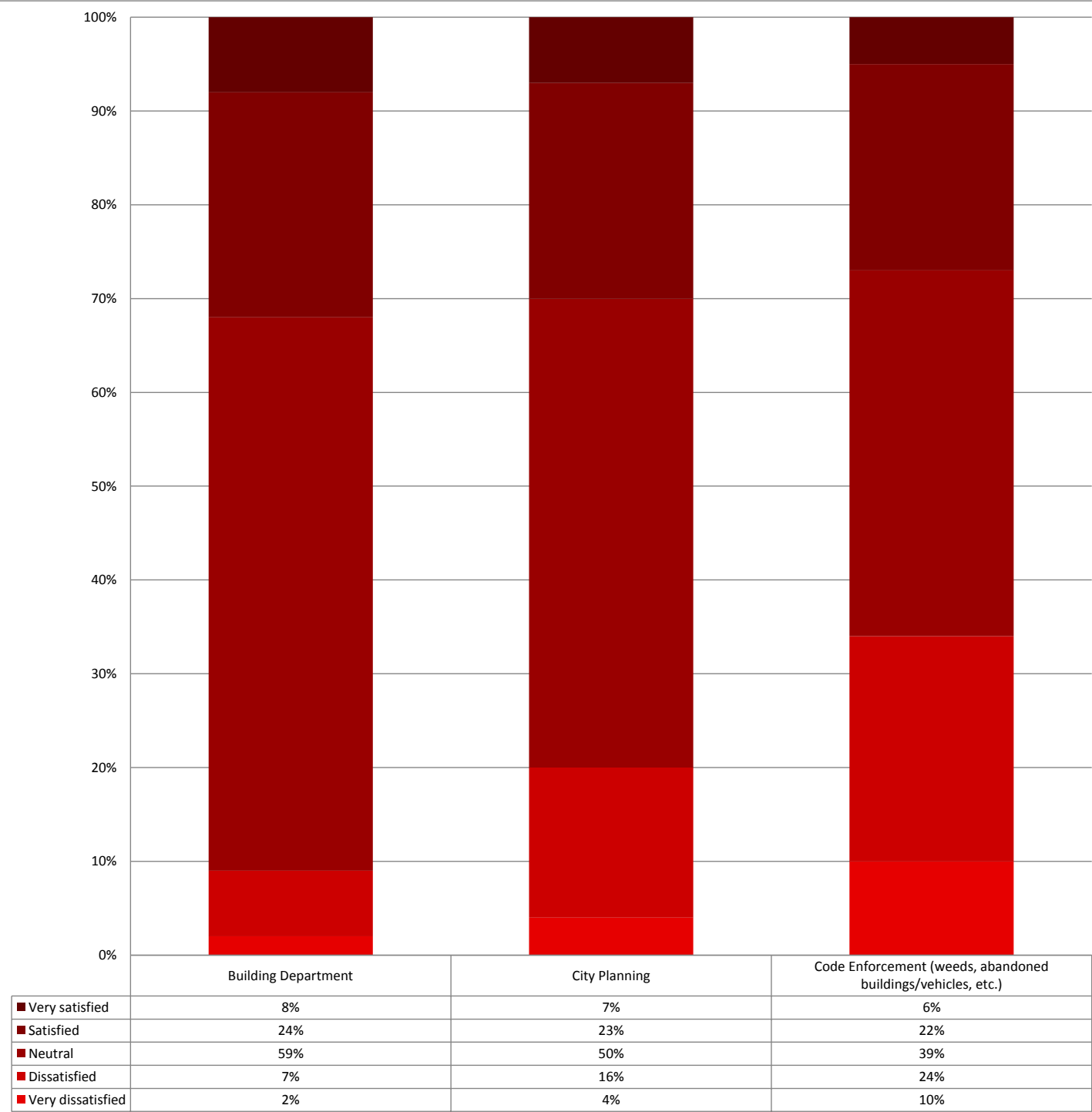


In the last 12 months, about how many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?



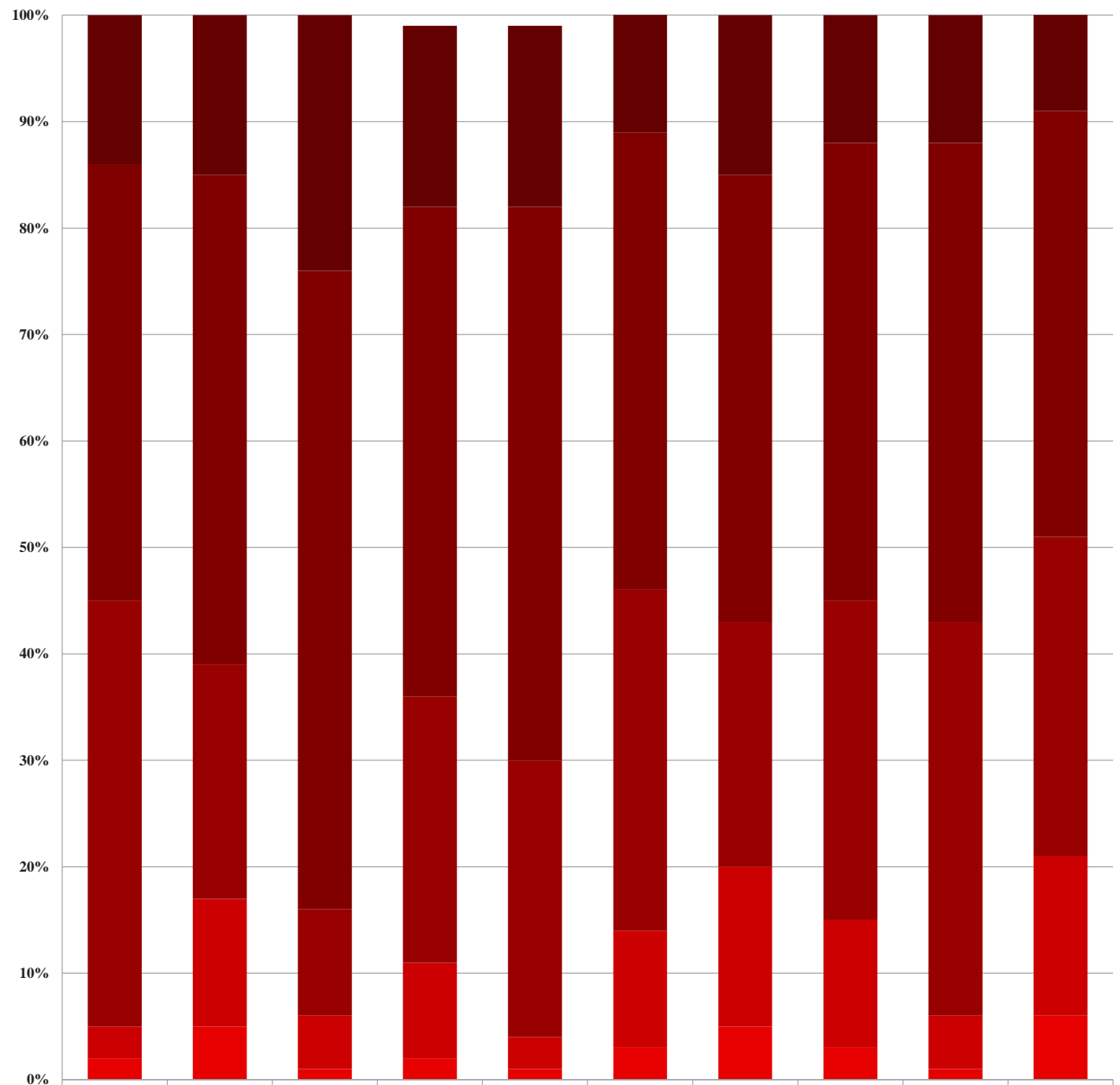
CITIZEN SURVEY RESULTS

Please rate your satisfaction level with the following community development services:





Please rate your satisfaction level with the following city services:



	Customer service	Drinking water	Garbage collection	Recycling	Sewer services	Sidewalk maintenance	Snow removal	Street cleaning	Storm drain	Street repair
Very satisfied	14%	15%	24%	17%	17%	12%	15%	12%	12%	10%
Satisfied	41%	46%	60%	46%	52%	43%	42%	43%	45%	40%
Neutral	40%	22%	10%	25%	26%	32%	23%	30%	37%	30%
Dissatisfied	3%	12%	5%	9%	3%	11%	15%	12%	5%	15%
Very dissatisfied	2%	5%	1%	2%	1%	3%	5%	3%	1%	6%

CITIZEN SURVEY RESULTS

YEAR-TO-YEAR SATISFACTION COMPARISON

Please rate your satisfaction level with the following services:

City Service/Department	FY 2015	FY 2016	FY 2017	FY 2018
Administration	3.59	3.57	3.66	3.48
Adult Sports	3.15	3.02	3.06	3.08
Ambulance or Emergency Medical Services	3.99	4.04	3.93	3.73
Animal Control	3.46	3.37	3.39	3.36
Building Department (permits, etc.)	3.26	3.11	3.20	3.28
City parks	3.66	3.43	3.32	3.48
City Planning	3.28	2.92	3.08	3.11
Code Enforcement (weeds, abandoned buildings/vehicle	2.75	2.45	2.71	2.90
Crime Prevention	n/a	3.55	3.66	3.61
Crossing Guards	n/a	3.96	3.94	3.83
Drinking water	3.45	3.43	3.51	3.57
Economic Development	3.21	2.82	3.20	3.31
Finance Department	3.53	3.32	3.31	3.46
Fire Services, including Prevention and Education Service	4.02	4.11	4.01	3.94
Garbage Collection	4.19	3.85	3.98	4.01
Legislative (City Council, Mayor, etc.)	3.73	3.86	3.75	3.68
Public Information (newsletter, website, Facebook, etc.)	4.15	3.80	3.78	3.68
Public Library Services	3.75	3.66	3.60	3.55
Recorder	3.56	3.53	3.57	3.56
Recycling	3.80	3.68	3.72	3.67
Sewer services	3.78	3.70	3.48	3.81
Sidewalk maintenance	3.33	3.19	3.46	3.50
Snow removal	3.48	3.29	3.42	3.45
Special Events	3.26	3.45	3.58	3.80
Storm Drain	n/a	3.45	3.57	3.61
Street cleaning	3.29	3.26	3.40	3.47
Street repair	3.04	2.91	3.13	3.33
Traffic Enforcement	n/a	3.37	3.59	3.33
Wildfire Services	n/a	4.00	3.79	3.86
Youth Sports (Basketball)	3.33	3.10	3.21	3.26
Overall City Satisfaction	3.53	3.46	3.51	3.52

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



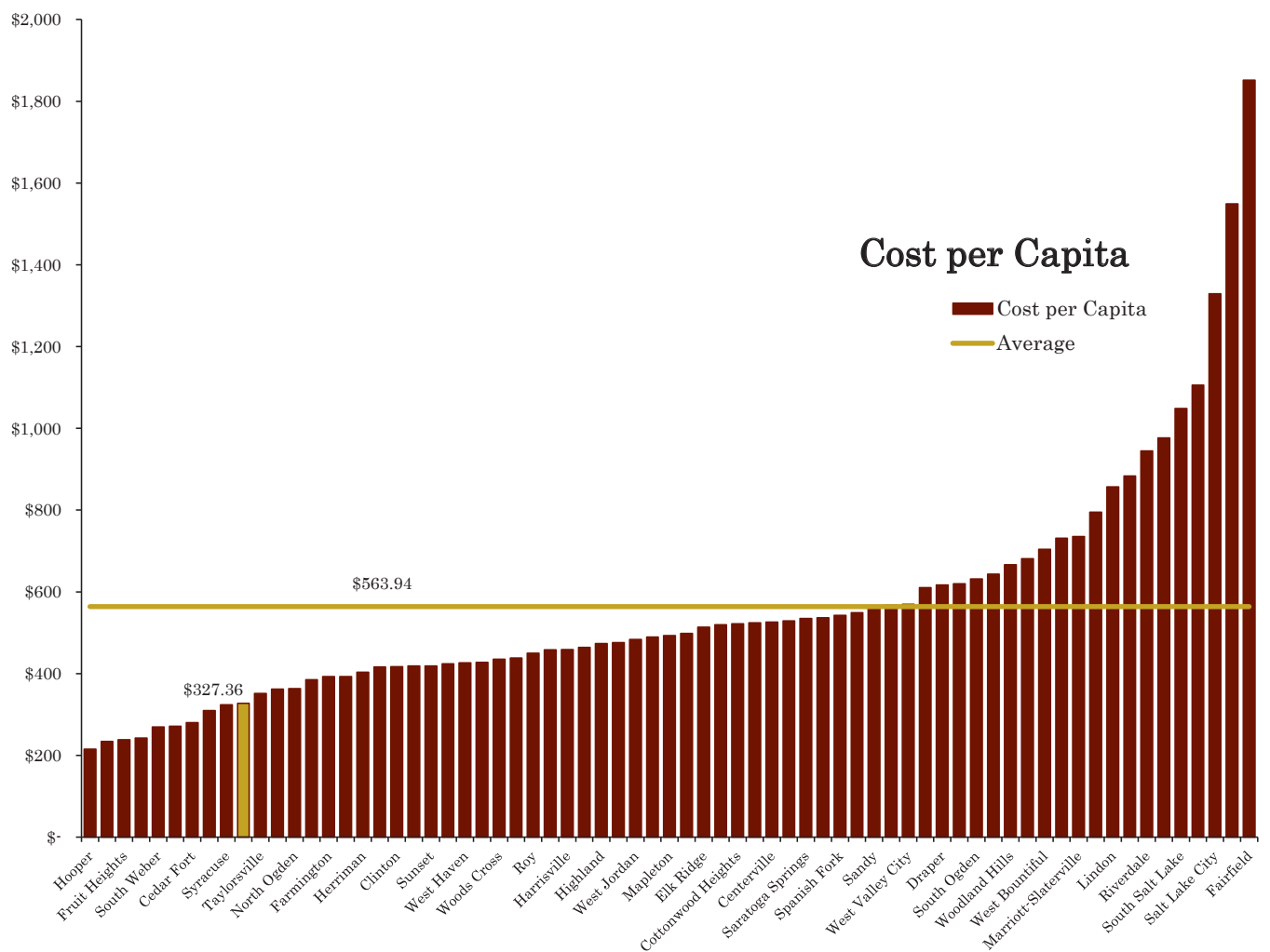
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COST OF GOVERNMENT STUDY

Rank	City	County	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	Eagle Mountain	Utah	24,217	7,927,714	FY16 Tentative	327.36	563.94	(236.58)
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.

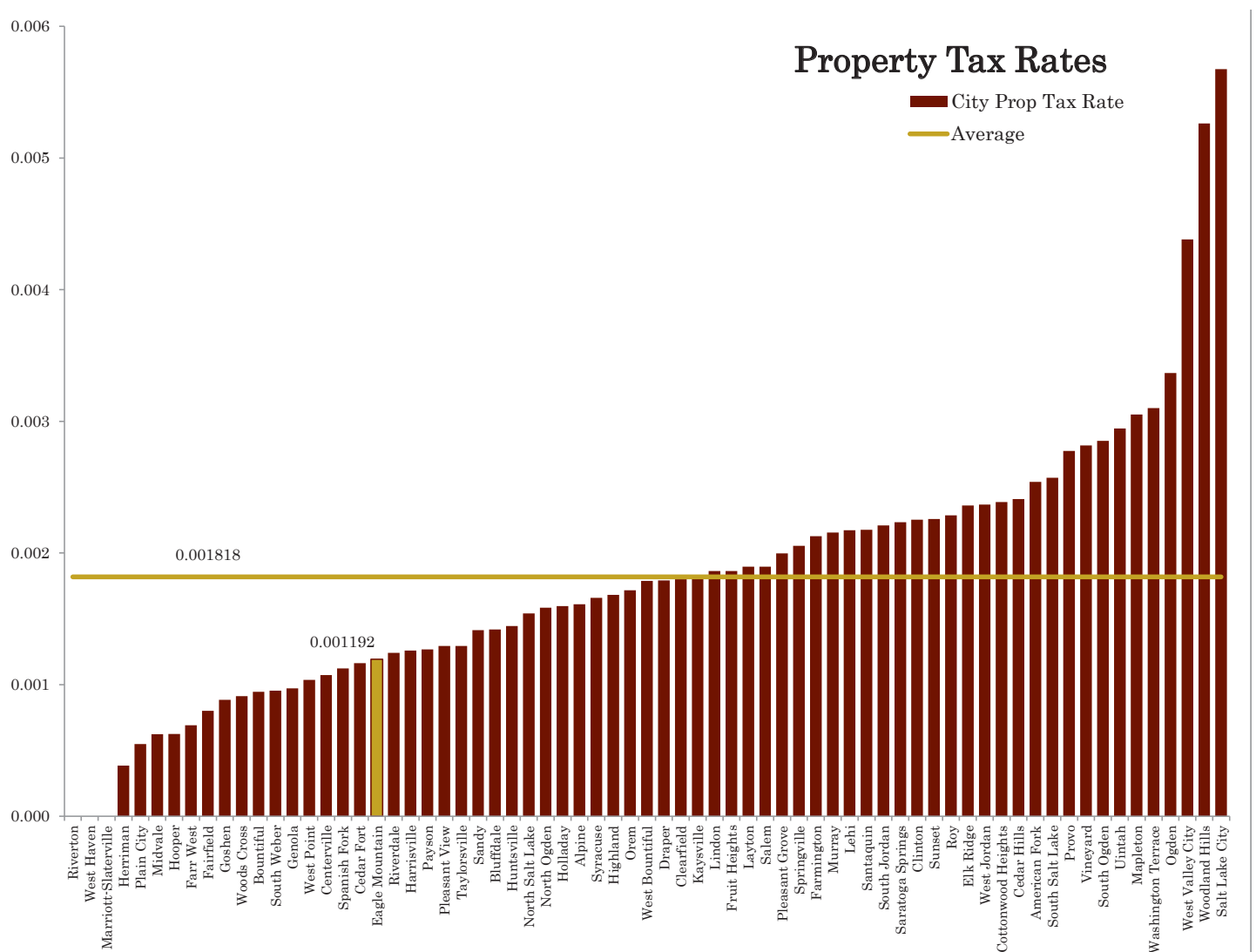


CITY PROPERTY TAX STUDY

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	Eagle Mountain	Utah	0.001192	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
Parks			
Current Park Improvements	270,000	271,996	(1,996)
Cory B. Wride Memorial Park - Phase 1	3,500,000	271,360	3,228,640
Nolen Park Splash Pad Upgrades	\$40,000	7,947	32,053
Nolan Park Splash Pad Parking	\$100,000	-	\$100,000
Nolen Park Splash Pad Pavilion	40,000	53,013	(13,013)
Bike Park Improvements	25,000	20,566	4,434
Hidden Canyon Detention Pond	50,000	20,853	29,147
Silverlake Amphitheater	200,000	-	200,000
Rodeo Grounds Fencing	8,000	8,000	-
Rodeo Bleachers	45,000	45,000	-
Park Bathrooms	320,000	225,654	94,346
SUBTOTAL	4,598,000	924,389	3,673,611
Streets			
Pony Express Road Median Landscaping - Ranches	500,000	316,361	183,639
Pony Express Road Median Landscaping - City Center	500,000	-	500,000
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
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	541,000	-	541,000
Pony Express Parkway Widening	500,000	-	500,000
SUBTOTAL	3,491,000	316,361	3,174,639
Cemetery			
Cemetery Fencing & Improvements	100,000	69,000	31,000
SUBTOTAL	100,000	69,000	31,000
Miscellaneous			
Accounts Receivable	654,040	-	654,040
Neighborhood Match Grant Program	1,000,000	28,537	971,463
Eagle Mountain City 20th Year Anniversary	100,000	74,840	25,160
Paseo Improvements	850,000	-	850,000
Emergency Preparedness Measures	500,000	465,081	34,919
YMCA	2,600,000	-	2,600,000
SUBTOTAL	5,704,040	568,458	5,135,582
Totals			
TOTAL	13,893,040	1,878,208	12,014,832
	Approximate Amount Available		12,300,000
TOTAL REMAINING (Unbudgeted)			285,168



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
Nolan Park Splash Pad Parking		Increase the amount of parking surrounding the splash pad area of Nolan Park
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
Eagle Mountain Blvd. East of Roundabout Pulverize & Repave	Added early 2017 - council meeting. Pulverize and repave the area just east of the roundabout on Eagle Mountain Blvd.
Pony Express Parkway Widening	Widening Pony Express Parkway from three to five lanes from Porter's Crossing to the Saratoga Springs Border



Cemetery

Cemetery Fencing & Improvements

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

Miscellaneous

Accounts Receivable

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

Neighborhood Match Grant Program

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

Eagle Mountain City 20th Year Anniversary

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

Paseo Improvements

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

YMCA

Development of a YMCA in Eagle Mountain for resident use.

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	2016	2017	2018		2016	2017	2018
Building				Parks			
Community Development Director	NA	0	1	Parks & Recreation Director	0.70	0.70	1
Building Official	1	NA	0	Parks & Cemetery Supervisor	1	1	1
Lead Inspector	1	1	2	Parks Technician I	1	1	3
Building Inspector	1	1	0	Parks Technician II	1	2	1
Plans Examiner	1	1	0	Seasonal Parks Worker	1	1	0.5
Executive Assistant	1	1	1	Part-time	NA	0.35	0.5
Office Assistants	1.25	1.25	1.5	Planning			
Engineering				Community Development Director	1	1	1
Public Works Director	0	NA	0	Planning Manager	1	1	1
City Engineer	1	1	1	Planning II	1	1	1
City Inspector	1	1	1	Code Enforcement Officer	1	1	2
Blue Stakes Locator	1	1	1	Police			
Engineering Assistant	1	1	1	PT School Crossing Guards	4.52	4.52	4.52
Office Manager	1	0.30	0	Communications and Community Relations			
Executive				C&C Director	1	1	1
Mayor	1	1	1	Receptionist	NA	0.15	1
City Administrator	1	1	1	Recorder			
Assistant City Administrator	1	0.5	0.05	City Recorder	1	1	1
Executive Assistant	1	1.00	1	Deputy Recorder	2	2	2
Senior Project Manager	0.35	0.35	0.35	Recreation			
Management Analyst	NA	0.9	1	Parks & Recreation Director	0.075	0.075	0.075
Management Interns	0.66	0.66	0.66	Recreation Manager	1	1	1
Facilities				Recreation Assistant	1	1	1
Facilities Manager	1	1	1	Recreation Aide	1.2	1.20	1
Custodian	0.625	1	1	Senior Council			
Custodian	NA	0.625	1	Special Events Director	0.10	0.10	0.01
Part-time	NA	0.1	1	Special Events			
Finance				Parks & Recreation Director	0.075	0.075	0.075
Finance Director	0	0.5	0.5	Special Events Director	0.90	0.90	0.9
AP/AR Clerk	1	1.00	1	Event Aide	0.50	0.50	0.5
Accounting Technician	1	1	1	Streets			
City Treasurer	1	1	1	Public Works Director	0.25	NA	NA
Financial Analyst	1	0.1	0	Assistant Public Works Director	0.25	NA	NA
Human Resources				Streets Supervisor	1	0.66	1
Human Resources Manager	1	1	1	Streets Technician	3	4.5	4.5
Legislative				Seasonal Streets Worker	0.33	0.50	1
City Council Member	5	5	5	Administrative Assistant	0.20	0.35	0.5
Library				Youth Council			1
Library Director	1	1	1	Special Events Director	0	0	0
Assistant Librarian	1	1	1				
Children Librarian	0.85	0.7	0.5				
Library Technicians	2.3	3.45	3.5				
				TOTAL	60.14	63.02	68.14



Enterprise Fund	2016	2017	2018
Electric			
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
Gas			
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
Sewer			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.33	0.33	0.5
Wastewater Supervisor	1	1	1
Wastewater Technician	3	3	3
Administrative Assistant	0.33	0.48	0.5
Laborer	0.31	0	0
Water			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.33	0.33	0
Water Supervisor	1	1	1
Water Technicians	3	4	4
Meter Reader	0	1.25	1
Administrative Assistant	0.33	1.08	0.5
Laborer	0.31	0	0
TOTAL	24.10	13.13	12.16

Special Revenue Fund	2016	2017	2018
Economic Development			
Economic Development Director	0.65	0.65	0.65
Cemetery			
Parks & Recreation Director	0.15	0.15	0.1
Storm Water			
Public Works Director	0.05	NA	NA
Assistant Public Works Director	0	NA	NA
Storm Water Supervisor	1	0.33	1
Storm Water Technician	1	3	1
Administrative Assistant	0.05	0.30	0.00
Seasonal Laborer	0.33	0	0.5
TOTAL	3.23	4.43	3.25

Internal Service Fund	2016	2017	2018
GIS			
GIS Technician	1	1	1
GIS Interns	0	0	1.5
Utility Billing			
Utility Billing Team Leader	1	1	1
Utility Billing Clerk	3.50	2.50	2.00
TOTAL	5.50	4.50	5.5

Total FTE	2016	2017	2018
General Fund	60.14	63.02	68.14
Enterprise Fund	24.10	13.13	12.16
Special Revenue Fund	3.23	4.43	3.25
Internal Service Fund	5.50	4.50	5.50
TOTAL	92.97	85.08	89.05

FY 2017 BUDGET AMENDMENTS

GENERAL FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
General Government						
WC3 Service (Inspections)	Building	\$ 52,000.00	\$ 130,000.00	\$ 78,000.00	Bldg. Rev. - Pass-Thru	1/17/2017
Historical Preservation	Facilities	\$ 5,000.00	\$ 8,000.00	\$ 3,000.00	Rocky Mtn. Power Grant	1/17/2017
20th Anniversary Celebration	PIO	\$ -	\$ 100,000.00	\$ 100,000.00	Utility Sale Proceeds	3/21/2017
Silverlake Trees	10-41-45100-5425	\$ -	\$ 71,265.00	\$ 71,265.00	Fund Balance (Revenue)	3/21/2017
Library	10-18-45800-5795	\$ -	\$ 6,700.00	\$ 6,700.00	CLEF Grant	3/21/2017
DUI Blitzes/Beer Tax Exp./CTC	Police	\$ -	\$ 36,265.00	\$ 36,265.00	Beer Tax - Fund Bal.	3/21/2017
Attorney Fees	10-11-41220-4121	\$ 75,000.00	\$ 100,000.00	\$ 25,000.00	Fund Balance (Revenue)	
URS Retirement	10-11-41310-1300	\$ 17,725.00	\$ 50,000.00	\$ 32,275.00	Fund Balance (Revenue)	
Baseball (EM Baseball Assn.)	10-18-41940-5752	\$ 25,000.00	\$ 65,000.00	\$ 40,000.00	Rev from EM Baseball Assn	
Contracted Inspections	10-18-41940-5752	\$ 130,000.00	\$ 150,000.00	\$ 20,000.00	Bldg. Rev. - Pass-Thru	
Snow Removal	10-41-44100-5721	\$ 65,000.00	\$ 71,500.00	\$ 6,500.00	Fund Balance (Revenue)	
Contracted Park Maint. (Ranches)	10-41-45100-4531	\$ 310,000.00	\$ 390,000.00	\$ 80,000.00	Fund Balance (Revenue)	
Website Upgrade	10-	\$ -	\$ 40,000.00	\$ 40,000.00	Previous Yr. (Fund Bal.)	
Street Fair	60-47-47000-6522	\$ 1,000.00	\$ 2,500.00	\$ 1,500.00	Fund Balance (Revenue)	
Community Improvement Fees	10-	\$ -	\$ 206,508.80	\$ 206,508.80	Previous Yr. (Fund Bal.)	
Bad Debt Liability Adj. Exp.	10-	\$ -	\$ 143,181.60	\$ 143,181.60	Previous Yr. (Fund Bal.)	
Subtotal General Government:		<u>\$ 680,725.00</u>	<u>\$ 1,570,920.40</u>	<u>\$ 890,195.40</u>		

ENTERPRISE FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Enterprise Funds						
Tank #1 Water Line Replacement		\$ -	\$ 608,000.00	\$ 608,000.00	Water Fund Bal.	
Trsf from Electric for USP (end of yr.)		\$ -	\$ 653,892.00	\$ 653,892.00	Utility Sale Proceeds	
Trsf from Gas for USP (end of yr.)		\$ -	\$ 2,181,383.00	\$ 2,181,383.00	Utility Sale Proceeds	
Bad Debt Liability Adj.	59-	\$ -	\$ 11,271.89	\$ 11,271.89	Fund Balance	
Subtotal Enterprise Funds:		<u>\$ -</u>	<u>\$ 3,454,546.89</u>	<u>\$ 3,454,546.89</u>		



CAPITAL PROJECTS FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Capital Projects						
General Plan (Consulting)	47-81-41710-7001	\$ -	\$ 95,000.00	\$ 95,000.00	Prior Yr. Fund Bal. (rollover)	11/1/2016
Water Tank Project	48-81-51100-7010	\$ -	\$ 2,300,000.00	\$ 2,300,000.00	Water Impact Fee Fund (rollover)	11/1/2016
Cory Wide Mem. Park Phase 1A	47-81-45100-7001	\$ -	\$ 800,000.00	\$ 800,000.00	Park Impact Fee Fund/CIF	11/1/2016
Petroglyph Preservation Scanning	Pass-Thru Acct.	\$ -	\$ 50,000.00	\$ 50,000.00	Developer Contribution	11/1/2016
Evans Ranch Park (City Portion)		\$ -	\$ 15,000.00	\$ 15,000.00	Community Improv. Fee	1/17/2017
Hidden Canyon Detention Pond	47-80-45100-7108	\$ -	\$ 50,000.00	\$ 50,000.00	Utility Sale Proceeds	1/17/2017
EM Blvd East Pulverize/Pave		\$ -	\$ 776,175.00	\$ 776,175.00	Utility Sale Proceeds	1/17/2017
Park Bathrooms	47-80-45100-7104	\$ -	\$ 224,000.00	\$ 224,000.00	Utility Sale Proceeds	1/17/2017
Well Generators	48-80-51100-7100	\$ -	\$ 466,000.00	\$ 466,000.00	Utility Sale Proceeds	1/17/2017
Nolen Park Pavilion	47-80-45100-7102	\$ -	\$ 40,100.00	\$ 40,100.00	Utility Sale Proceeds	1/17/2017
PE Parkway Median Re-landscape	47-80-44100-7100	\$ -	\$ 25,000.00	\$ 25,000.00	Utility Sale Proceeds	1/17/2017
City Center Streetscape Landscape	47-80-45100-7106	\$ -	\$ 25,000.00	\$ 25,000.00	Utility Sale Proceeds	1/17/2017
PE Parkway Median Re-landscape	47-80-44100-7100	\$ 25,000.00	\$ 320,000.00	\$ 295,000.00	Utility Sale Proceeds	3/21/2017
Bike Park Improvements	47-80-45100-7103	\$ -	\$ 25,000.00	\$ 25,000.00	Utility Sale Proceeds	3/21/2017
Cemetery (Including Gazebo)	47-81-45100-7027	\$ -	\$ 100,000.00	\$ 100,000.00	Utility Sale Proceeds	3/21/2017
Well Generators (Trsf to 51)	48-80-51100-7100	\$ 466,000.00	\$ 500,000.00	\$ 34,000.00	Utility Sale Proceeds	
Trails From Utility Proceeds		\$ -	\$ 400,000.00	\$ 400,000.00	Utility Sale Proceeds	
Pony Express Widening (Planning)	47-81-44100-7020	\$ -	\$ 25,000.00	\$ 25,000.00	Fund Balance	
Neighborhood Match (USP)	47-81-45100-7113	\$ -	\$ 100,000.00	\$ 100,000.00	Utility Sale Proceeds	
Cory Wide Mem. Park Phase 1A	47-81-45100-7001	\$ 800,000.00	\$ 1,200,000.00	\$ 400,000.00	Park Impact Fee Fund/CIF	
Cory Wide Mem. Park Phase 1B	47-80-45100-7100	\$ -	\$ 275,000.00	\$ 275,000.00	Utility Sale Proceeds	
Subtotal Capital Projects:		\$ 1,291,000.00	\$ 7,811,275.00	\$ 6,520,275.00		

IMPACT FEE (WITHIN SPECIAL REVENUE) BUDGET

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Impact Fees						
Transfer to Water Capital Proj. Fund	11-61-48100-9151	\$ -	\$ 2,300,000.00	\$ 2,300,000.00	See water line ext. proj. above (rollover)	11/1/2016
Transfer to Gen. Fund Capital Proj. Fund	15-61-48100-9146	\$ -	\$ 800,000.00	\$ 800,000.00	See Wride Mem. Park Phase 1A above	11/1/2016
Transfer From P.S. IF to GF	16-61-48100-9110	\$ -	\$ 86,792.81	\$ 86,792.81	Reimb. FS #2 - Fund Bal.	3/21/2017
Transfer From P.S. IF to GF	16-61-48100-9110	\$ 86,792.81	\$ 91,000.00	\$ 4,207.19	Reimb. FS #2 - Fund Bal.	
Water Impact Fee Reimbursements	11-Various	\$ 485,000.00	\$ 750,000.00	\$ 265,000.00	Impact Fee Rev.	
WW Impact Fee Reimbursements	12-Various	\$ 130,000.00	\$ 300,000.00	\$ 170,000.00	Impact Fee Rev.	
SITLA Parks IF Reimbursement	15-Various	\$ 65,000.00	\$ 100,000.00	\$ 35,000.00	Impact Fee Rev.	
Trans Impact Fee Reimbursements	18-Various	\$ 370,000.00	\$ 750,000.00	\$ 380,000.00	Impact Fee Rev.	
Transfer to Gen. Fund Capital Proj. Fund	15-61-48100-9146	\$ 800,000.00	\$ 1,200,000.00	\$ 400,000.00	See Wride Mem. Park Phase 1A above	
Subtotal Impact Fees:		\$ 1,936,792.81	\$ 6,377,792.81	\$ 4,441,000.00		

FY 2017 BUDGET AMENDMENTS

DEBT SERVICE FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Debt Service						
SID 97-1 Reimbursements	70-81-70000-6600	\$ 154,786.00	\$ 185,786.00	\$ 31,000.00	SID Revenue	
SID 98-1 Reimbursements	71-81-71000-6600	\$ 200,000.00	\$ 225,000.00	\$ 25,000.00	SID Revenue	
AA 2013-1 Banking Fees	72-71-47172-4140	\$ -	\$ 4,000.00	\$ 4,000.00	SID Revenue	
SID 98-1 Reimbursements	73-81-73000-6600	\$ 62,000.00	\$ 75,000.00	\$ 13,000.00	SID Revenue	
SID 2000-1 Reimbursements	74-81-74000-6600	\$ 60,000.00	\$ 200,000.00	\$ 140,000.00	SID Revenue	
Subtotal Debt Service:		<u>\$ 354,786.00</u>	<u>\$ 414,786.00</u>	<u>\$ 60,000.00</u>		

OTHER FUND BUDGET AMENDMENTS

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	<u>Funding Source</u>	<u>Approval Date</u>
Other						
Fleet Vehicle Maint./Repairs	54-	\$ 55,000.00	\$ 125,000.00	\$ 70,000.00	Fleet Fund Balance	3/21/2017
EDA 2012-1 Reimbursement	80-	\$ 15,748.00	\$ 23,742.00	\$ 7,994.00	County Assessed Property Tax	
Parkside CDA Reimbursement	80-	\$ 11,648.00	\$ 14,577.00	\$ 2,929.00	County Assessed Property Tax	
EMC RDA (Reimburse to UFA)	80-	\$ -	\$ 3,906.00	\$ 3,906.00	County Assessed Property Tax	
Subtotal Other:		<u>\$ 82,396.00</u>	<u>\$ 167,225.00</u>	<u>\$ 84,829.00</u>		

Total Increase (All Funds):	<u>\$ 4,345,699.81</u>	<u>\$ 19,796,546.10</u>	<u>\$ 15,366,017.29</u>
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PARK AMENITIES

Park - Address	Green Tot Space Lot	Benches	Trash Cans	BBQ	Picnic Tables	Pavilion	Basketball Court	Volleyball Pit	Bike Rack	Swin g Set	Bathroom	Drinking Fountain	Tetherball	Baseball Field	Bleachers	Dugout Benches	Horseshoe Pit	Pool	Splash Pad	TENNIS COURT	ZIP LINE
City Center																					
Autumn Ridge - 4492 N. Hunter Lane	Y	Y-2	Y-2	Y-1	Y-3	Y	Y-1														
Eagle Park Commons - 1396 E. Harriet St.	Y	Y	Y-1	Y-1	Y-1	Y				Y			Y								
Eagle Point A - 2080 E. Summer Way	Y																				
Eagle Point B - 1938 E. Sunrise Dr.	Y	Y-6	Y-1																		
Eagle Point C - 3742 N. Partridge Lane	Y	Y-7	Y-2	Y-2	Y-6	Y															
Ovetland Park - 1016 E. Waddell Road	Y	Y-2	Y-1	Y-3	Y-4	Y			Y-1	Y		Y	Y				Y				
Pioneer Park - 4558 N Silver Spur Way	Y	Y-2	Y-2	Y-2	Y-2	Y	Y		Y-1	Y	Y	Y		Y	Y-2	Y-2					
Pony Express Memorial Park - 4447 N. Major Street	Y																				
Pony Express Skatepark - 4447 N. Major Street	Y		Y-3	Y-2	Y-4	Y															
Sweetwater Park 1887 E Shadow Dr.	Y	Y	Y	Y	Y-2	Y				Y											
Walden Park - 4322 N Frontier St	Y	Y-4	Y-3	Y-3	Y-9	Y	Y	Y	Y-1		Y	Y									
The Ranches																					
Appolosa Park - 5747 N. Stonebridge Lane	Y	Y-8	Y-2	Y-4	Y-4		Y-2		Y	Y										Y	
Ash Point - 7870 N. Ash Point Drive	Y	Y-2	Y	Y-2	Y-2				Y												
Autumn Ridge - 4492 N. Hunter Lane	Y	Y-2	Y-2	Y-3	Y-3	Y	Y														
Bike Park - 3432 E. Golden Eagle Road			Y-3			Y															
Cedar Pass Ranch - 8656 N. West Drive	Y	Y-2	Y-2	Y-2	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-2	Y	Y	Y-2			Y	Y												
Eagles Gate - 8398 N. Scotsraig Drive	Y	Y-4	Y-2	Y	Y-6	Y			Y												
Freemont Springs - 7348 N Ute Dr	Y	Y-2	Y	Y-2	Y-2				Y										Y		
Friday Station - 3391 E. Appolosa Way	Y	Y-2	Y-2		Y																
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-3	Y-3																
Kiowa Valley - 7348 N. Ute Drive	Y	Y-4	Y	Y-2	Y-2				Y												
Liberty Farms - 7625 N. James Street	Y	Y-3	Y-2	Y	Y-2	Y															
Liberty Farms - 7682 N. Rose Street	Y	Y-3	Y-2	Y	Y-3																
Lone Tree - 2117 E. Lone Tree	Y	Y-2	Y-2	Y	Y-3				Y												
Meadow Ranch Autumn - 2683 E. Autumn Lane	Y	Y	Y	Y					Y												
Meadow Ranch Hidden - 9387 N. Sunset Drive	Y	Y	Y	Y	Y-4	Y			Y-2												
Mt. Airey Village - 4122 E. Oakland Hills Drive	Y	Y-4	Y-7	Y-3	Y-3	Y					Y	Y		Y-2	Y-4	Y-4			Y		
Nolan Park - 7838 N. Sparrow Hawk Way	Y	Y	Y-5	Y-3	Y-20	Y															
Nolan Park East - 7862 N. Timamorous Road	Y	Y-2	Y	Y	Y-4							Y									
North Ranch - 9242 N. Canyon Wash Drive	Y	Y	Y-2	Y	Y-6	Y															
North Moor - 9098 N. Kilkenny Way	Y	Y	Y	Y-2	Y																
Paul Evan South - 7838 N. Sparrow Hawk Way	Y																				
Rush Valley - 7946 N. Geronimo Drive	Y																				
Sage Valley - 1448 E. Smithfield Drive	Y	Y	Y	Y	Y-4	Y		Y													
Silverlake Amphitheater - 7862 N. Silverlake Pkwy	Y	Y-3	Y-2	Y-2	Y-2	Y			Y	Y	Y	Y									
Silverlake Village - 4776 E. Levi Lane	Y	Y-2	Y	Y	Y	Y		Y		Y											
Smith Ranch Regional - 3885 E Smith Ranch Rd	Y	Y	Y								Y							Y		Y	
South Moor - 8914 N. Suffolk Lane	Y						Y														
Three's Crossing - Cattle Drive & Dodge Street	Y	Y-3	Y-3	Y	Y-6	Y	Y	Y	Y												
Valley View Park - 9566 N. Hummer Dr.	Y	Y-3	Y	Y-4	Y-4	Y			Y	Y		Y									Y
Westview Heights - 2412 East Prairie View Drive	Y	Y-5		Y-9	Y-9				Y-2												
White Hills Park - 18628 W Wilson Ave	Y	Y-3		Y-2	Y-2	Y															
Willow Springs - 3372 E. Ridge Rt. Road	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 1st to June 30th of the following year.

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

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

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

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

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

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

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

I

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

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

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

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

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



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

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

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

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

J

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

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

L

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

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.



EAGLE
MOUNTAIN