

2014-2015

ANNUAL BUDGET

FISCAL YEAR

2015

ADOPTED
OPERATING

BUDGET



EAGLE
MOUNTAIN

EAGLE MOUNTAIN CITY





FY 2015 Budget

Mayor
Christopher Pengra

City Council
Donna Burnham
Ryan Ireland
Adam Bradley
Tom Westmoreland
Richard Steinkopf

City Administrator
Ifo Pili

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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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Eagle Mountain City

Utah

For the Fiscal Year Beginning

July 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan', is written over a horizontal line.

Executive Director

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Reader's Guide

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

Summary of the Budget

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

- **Introduction and Overview (pgs 1-37)**
 - Brief description of the city and city staff
 - Guiding principles for the budget
 - City strategic plan
 - Major Changes
- **Financial Structure, Policy, and Process (pgs 38-52)**
 - Fund descriptions
 - Budget creation
 - Financial Policies
- **Financial Summaries (pgs 53-78)**
 - Overview of total revenues and expenditures
 - Detailed financial summaries
- **Department and Fund Details (pgs 79-244)**
 - Description and financial summary for each department or fund
 - Detailed line item budgets for each department or fund
- **Appendix (pgs 245- 277)**
 - Acronym list and glossary
 - Statistics & Survey Results
 - Budget Amendments

The bulk of the budget is dedicated to detailing each fund and department budget. This main section simply goes through the city's 40+ departments and funds one-by-one. The purpose of the main section is to allow a reader to gain a thorough understanding of each department or fund in detail. The first few sections would give a reader a basic understanding of the budget if a detailed understanding was not necessary. 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 will direct you to different sections according to the type of information you are seeking.

Information	Section (Page #)
Acronyms	Acronyms (266)
Basis of Budgeting	Basis of Budgeting (48)
Budget Amendments	Budget Amendments (261)
Budget Changes (major)	FY 2015 Major Factors (37); Consolidated Financials (63)
Budget Creation	Budget Process (49); Budget Message (26)
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Employee Breakdown	Personnel Summary (58); FTE Chart (259)
Enterprise Fund	Enterprise Fund (172)
Factors-Budget Creation	FY 2015 Major Factors (37); Budget Message (26)
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Glossary	Glossary (267)
Internal Service Fund	Internal Service Fund (210)
Issues-Budget Creation	Budget Message (26); FY 2015 Major Factors (37)
Personnel Changes	Personnel Summary (58); FTE Chart (259)
Policies-Financial	Financial Policies (53)
Special Revenue Fund	Special Revenue Fund (163)
Strategic Planning	Strategic Planning (31)
Vision, Mission, Values	Vision, Mission, Values (15)

Reader's Guide

Spreadsheet Guide

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

Summary Spreadsheet

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

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

Department Name →

Last Year's Initial Budget →

Current Year's Budget →

EXPENDITURES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Personnel Services	791,401	900,591	959,210	709,291	746,979	676,661
Materials, Supplies & Services	16,310	20,950	11,779	11,000	15,540	12,000
Interfund Transactions	-	11,500	8,049	15,303	15,303	38,537
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	807,710	933,041	979,038	735,595	777,823	727,198

REVENUES	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
General Taxes & Revenues	807,710	933,041	979,038	735,595	777,823	727,198
Revenue Total:	807,710	933,041	979,038	735,595	777,823	727,198

PERSONNEL SUMMARY (FTE)	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
Elected		1	1	1	1	1
Appointed	2.00	1	1	1	1	1
Full-time	6.00	5	5	5	5	4.35
Part-time/Seasonal	0.33	0.66	0.66	1.16	1.16	0.66
FTE Total:	8.33	7.66	7.66	8.16	8.16	7.01

The initial estimates for last year's final figures.

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



Detailed Spreadsheet

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

Same four expense categories found in the summary section

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

Personnel Services	2010 Actual	2011 Actual	2012 Actual	2013 Approved	2013 Projected	2014 Proposed
1111 Salaries - FT	30,654	611,575	668,945	491,377	534,179	469,302
1111 Annual Leave Payout				10,000		10,000
1112 Salaries - PT	42,742	30,481	16,431		10,897	
1211 Overtime	18,859	16,649	9,706	7,800	1,833	7,800
1242 Car Allowance	6,018	6,018	6,036	6,000	6,214	6,000
1300 Employee Benefits	30,975	33,738	36,905	24,687	28,255	23,617
1311 Bonus				-		-
1511 FICA	6,371	6,573	6,089	1,106	5,224	1,140
1512 Medicare	8,030	9,499	9,862	7,078	7,846	6,805
1521 Retirement	58,001	73,725	79,884	63,867	65,303	65,861
1531 State Insurance Fund				-		-
1541 Health Insurance	79,994	100,568	112,912	87,649	79,796	77,462
1545 Dental Insurance	8,356	7,918	8,362	6,499	4,869	5,671
1548 Vision Insurance	1,338	1,555	1,711	695	1,135	572
1561 Long Term Disability	2,025	2,293	2,367	2,533	1,427	2,432
Total:	791,401	900,591	959,210	709,291	746,979	676,661

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

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

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

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

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

Vision, Mission, Values

Vision:

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

Mission:

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

Values:

Customer Service

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

Valued Employees

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

Financial Management

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

Operating Principles

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

City Profile

Eagle Mountain is a thriving master-planned community of about 25,000 residents and 6,500 residential units, conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

History

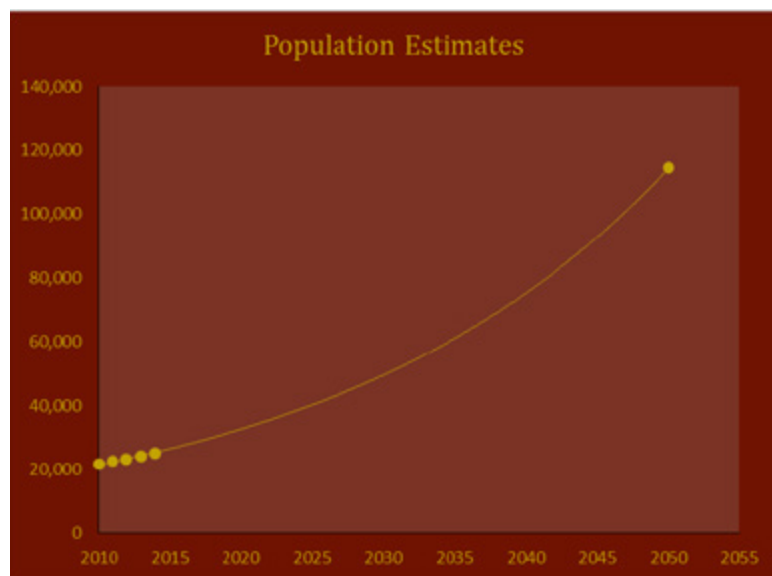
Eagle Mountain was incorporated in 1996 with a population of 250, and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library—of 1,200 books in a twelve foot square room—in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. The population reached 6,000 in 2002, and Eagle Mountain's expansion made it Utah's third largest city based on land area. The year 2005 marked the opening of a new city hall and library as the population surpassed 10,000 residents. In 2006, the City issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of about 25,000 and a land area of over 31,000 acres, or nearly 50 square miles. The population is projected to grow to 120,000 residents by year 2040.

People

As one of the fastest growing communities in Utah, Eagle Mountain has become home to a population of young, educated, and industrious families. According to a 2013 statistical survey, about 95 percent of Eagle Mountain residents (over the age of 18) have gained post-secondary education, and over 55 percent of residents aged 18 and older have earned a Bachelor's degree or higher. Many of Eagle Mountain's residents are multi-lingual and technically skilled. In addition to several public and charter schools in surrounding communities, five local elementary schools, one new middle school, and one charter high school are available to educate over 10,000 residents younger than 18.

Eagle Mountain has an adult workforce of over 10,000. According to U.S. Census Bureau 2005-2009

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



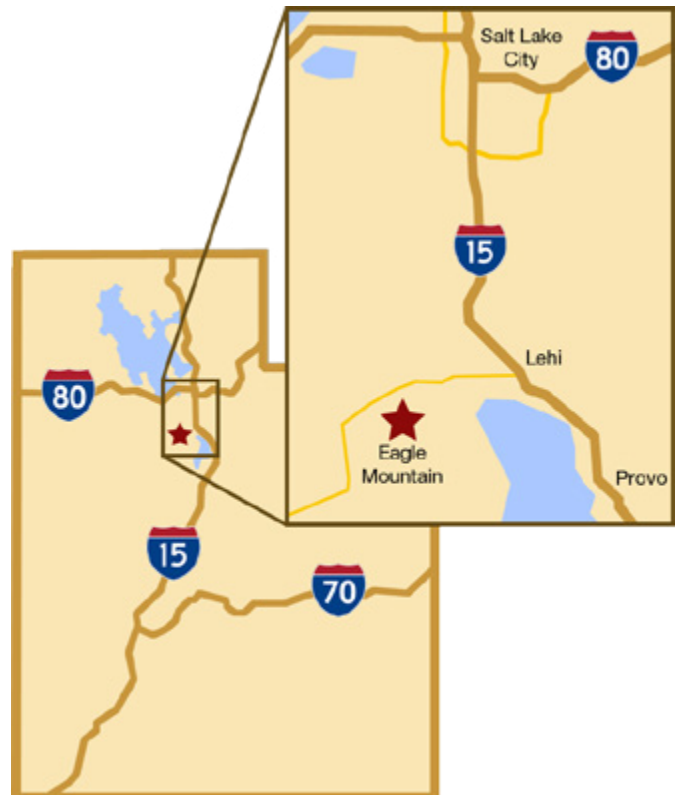
City Profile



Accessibility

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

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



Eagle Mountain is also within 40 miles of several colleges and three major universities: Brigham Young University, University of Utah, and Utah Valley University. These colleges and universities combined enroll a diverse population of about 120,000 students from all 50 states and 120 countries. There are also a number of nearby licensed career and technical schools. As a whole, the population of the State of Utah tends to be well educated. The state has the highest literacy rate in the nation, and has over two dozen public colleges, universities, and other private institutions of higher learning.



Amenities

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



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

Infrastructure

Eagle Mountain is green and technology driven. The city is also geared for expansion, with a strong infrastructure built to support inevitable growth. City-owned utilities offer redundant energy and reliable water. The city has allocated over 4,000 acre-feet of water available for commercial and industrial development. Furthermore, Utah's major natural gas line (Kern River) and fiber-optic (Alltel) backbone both run directly through the city. A Pacific Power 345 kVA power line also runs through the City.

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

City Profile

Conclusion

Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last 18 years since its incorporation. With its educated and industrious people, ease of access, variety of amenities, and robust infrastructure, Eagle Mountain is one of the most vibrant and attractive places in the country to find yourself.

Cities like Eagle Mountain—with their history, people, accessibility, amenities, and infrastructure—have helped the state of Utah to earn a variety of accolades, including: “Best State for Business and Careers” (Forbes 2010), #2

“Top 10 Pro- Business States for 2010” (Pollina Corporate 2010), “Most Competitive State for Business” (Beacon Hill Institute), #1 “Technology Concentration and Dynamism” (Milken Institute), #1 “Expected Economic Recovery” (Forbes 2010), “Lowest Debt per Capita State” (Forbes 2010), “Best Managed State in the Nation” (Pew Center 2008), #1 “Economic Dynamism” (Kauffman 2010 State New Economy Index), and “Most Inventive State” (CNNMoney.com 2010). Furthermore, Utah has a “triple-A” (AAA) bond rating, and Eagle Mountain City has earned an impressive A- bond rating in a short period of 18 years.



The grand opening of Eagle Mountain's Business Incubator



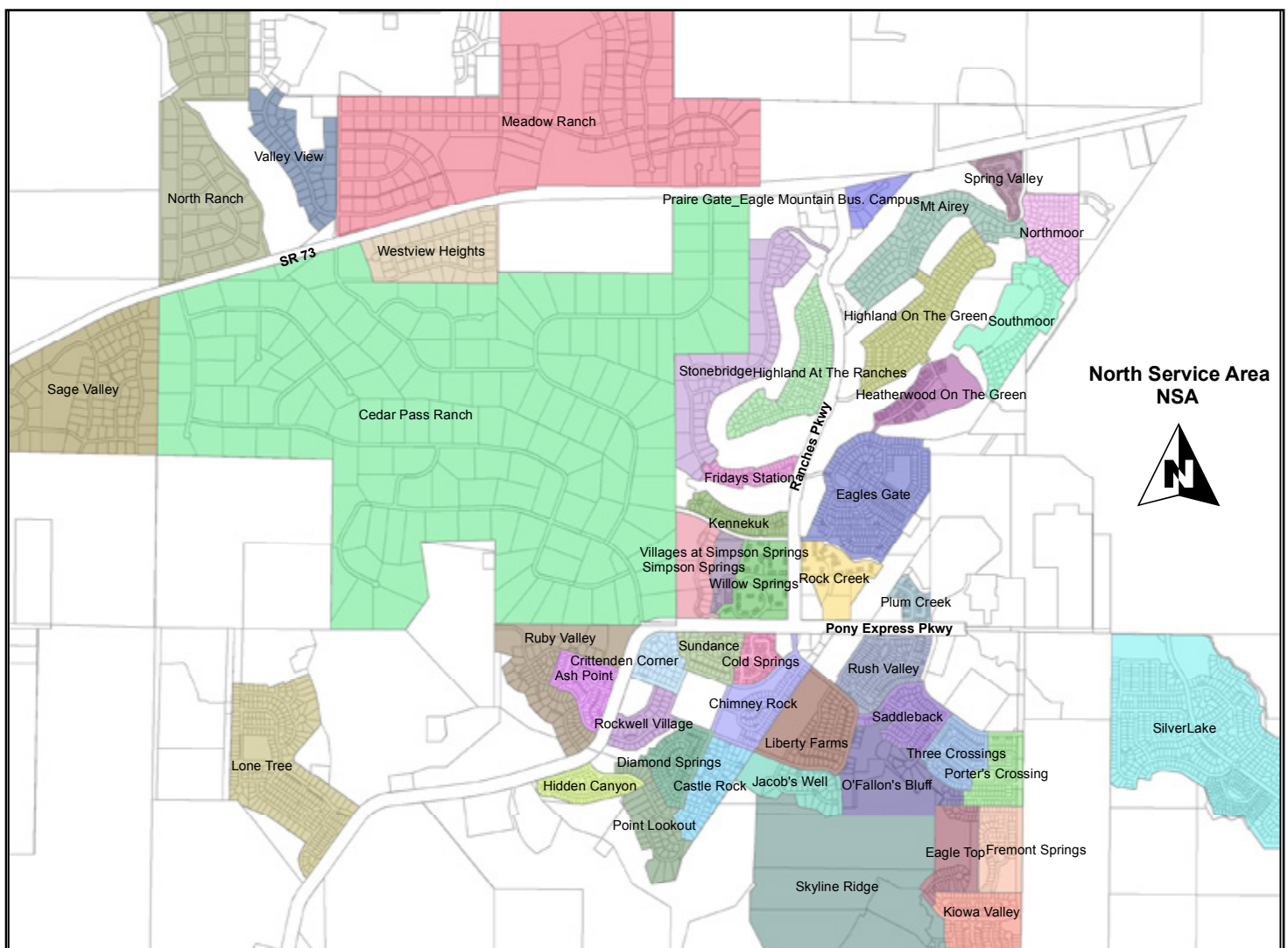


Master-Planned Communities & Neighborhood

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

North Service Area (NSA)

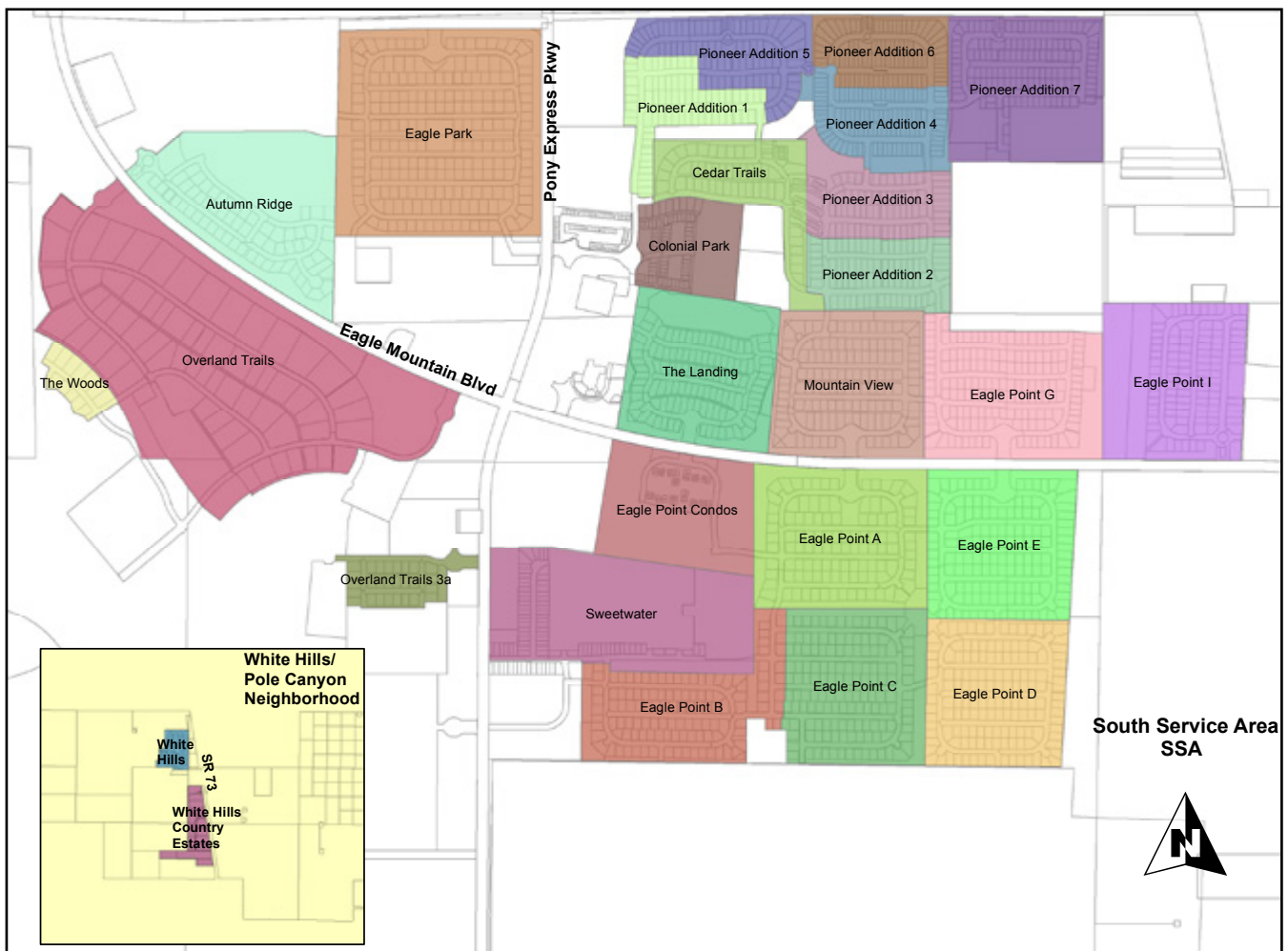
The Ranches Master Development Plan contains roughly 2,686 acres and 7,765 dwelling units for a total gross density of 2.8 units per acre. The Silver Lake development is directly adjacent to The Ranches and has a gross density of 4.3 dwelling units per acre with an additional 2,101 dwelling units to be constructed within this development. The NSA is serviced by the Timpanogos Sewer Service District (TSSD).



City Profile

South Service Area (SSA)

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

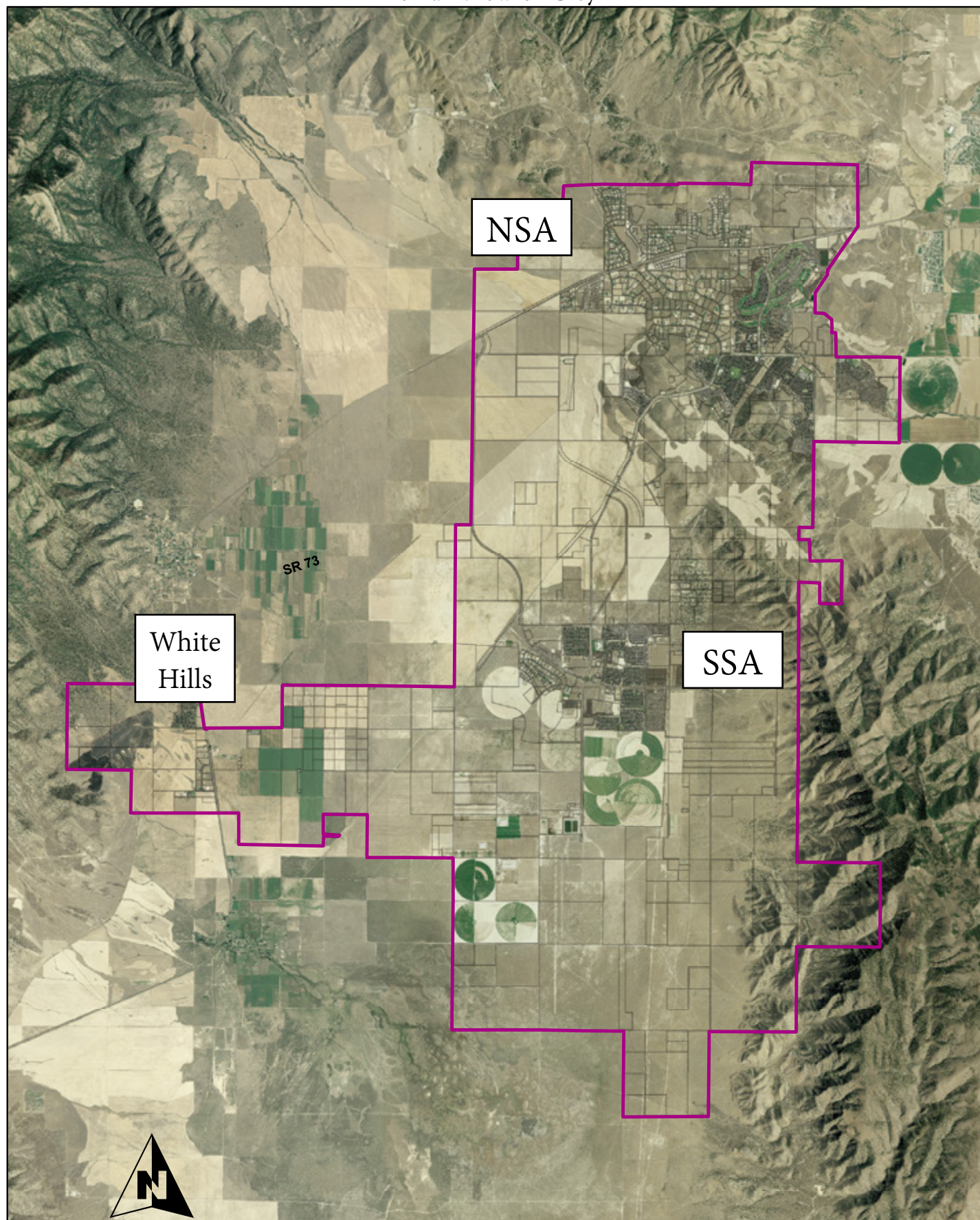


Additional Neighborhoods

Eagle Mountain City has grown geographically within the last few years as the area of White Hills/Pole Canyon was annexed into the City. Pole Canyon has collectively added several new additions to Eagle Mountain, such as: 3,100 acres of land (or 4.85 square miles); 9,659 home sites; commercial zones, industrial zones, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain and is shown in the insert on the map above.



Aerial View of City



City Officers



Donna Burnham
Council Member



Ryan Ireland
Council Member



Tom Westmoreland
Council Member



Adam Bradley
Council Member



Richard Steinkopf
Council Member

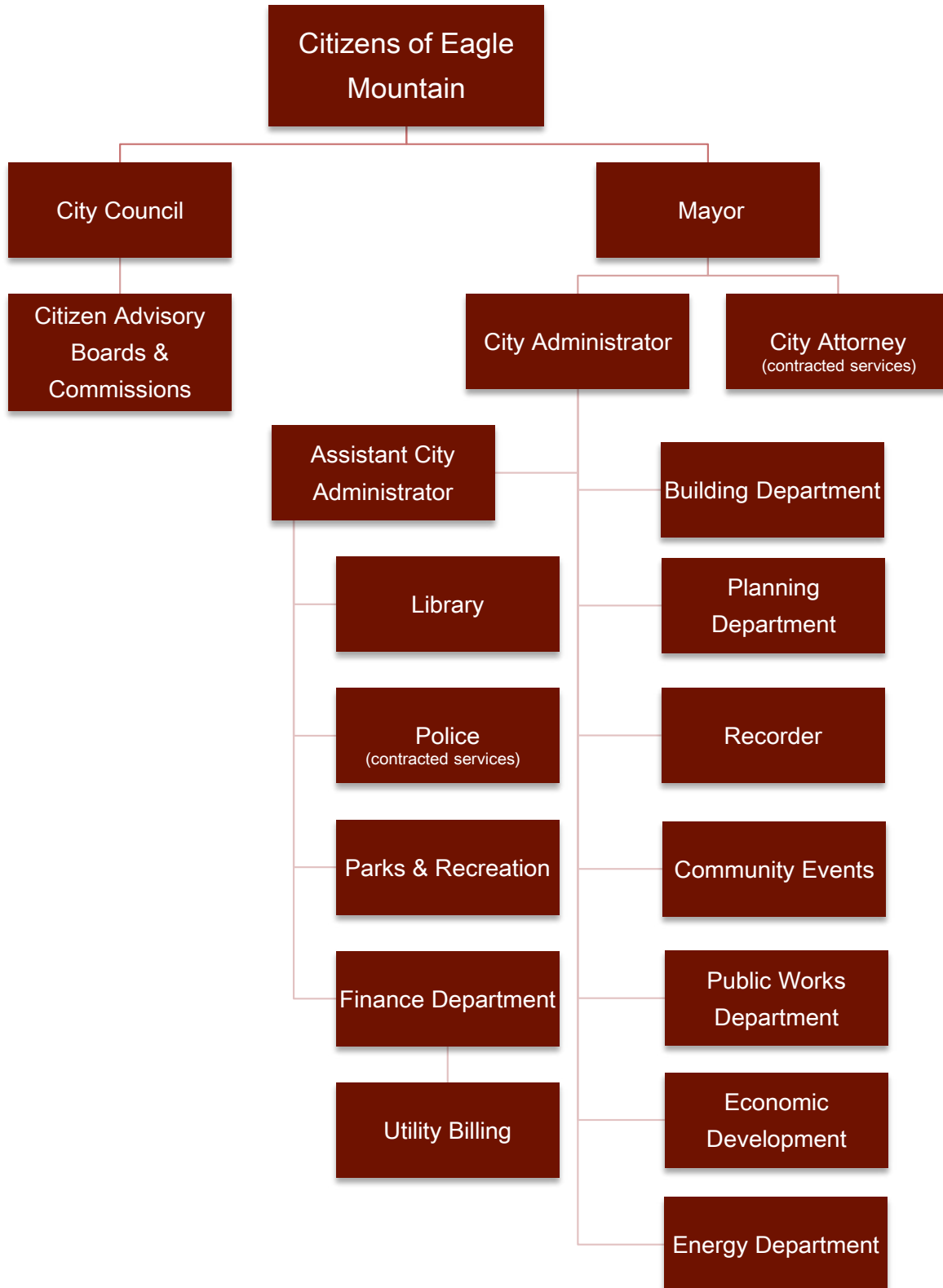


Christopher Pengra
Mayor



Ifo Pili
City Administrator

Organization Chart



Section II

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Budget Message

August 29, 2014
Members of the City Council, Citizens, and Personnel
Eagle Mountain, Utah 84005

RE: FY 2014-15 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2015 (July 1, 2014 – June 30, 2015) Budget as a document that will be utilized to guide the growth and success of Eagle Mountain City.

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

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

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

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2014-15 budget; (2) actions the city will take to address these issues; and (3) a description of priorities that have guided budget development.

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

Budget Message

Principal Issues in Budget Development

As the City navigated the budget process for its 19th Fiscal Year, we experienced some challenges and difficulties primarily associated with the fast-paced growth of Eagle Mountain city. These issues include:

- Increase in schools in operation as well as commercial entities and the resulting changes in transportation needs;
- The need to fund capital projects, specifically to repair aging roads;
- Possibility of selling City-owned gas and electric utilities to outside entities which would result in a decrease in administrative overhead allocation;
- Maintaining employee efficiency and service levels;
- The need to secure future access to water shares.

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

Addressing Principal Challenges and Issues

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

Limiting the use of City's financial reserves.

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

Planning for the future.

As the City continues to recover from the effects of the recession, it is beginning to experience growth similar to pre-recession levels. In order to best prepare for this growth, the City budgets for necessary improvements before major issues arise. For example, this budget sets aside funding to address aging roads before they deteriorate to a point where repair costs would be much higher. Previously, the City has positioned itself to increase water shares in order to help spur commercial development, bringing jobs and a more diverse tax base to the city. This has been realized with the CWP Pipeline beginning operation recently.



One facet of planning for the future involves the service levels the City is able to provide. During the recession years, the City sought to aggressively evaluate the staffing levels of each department and determine how to best align departmental workload. As the City fully recovers from the recession, and as it looks to future growth, it will become necessary to hire additional employees in order to maintain service levels.

Priorities & Goals in Budget Development

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

City Strategy

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

City Goals

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

In order to fulfill these goals, the City has done the following in the FY 2015 Budget:

- Updated certain policies and practices in the budget document in order to provide greater transparency and clarity.
- Hired additional city staff (particularly in the Enterprise Fund and Recreation) in order to maintain service levels and ensure that City infrastructure and assets are properly maintained and cared for.
- Transformed the Citizen's Guide to the Budget to an online format in order to increase ease of use and availability.
- Budgeted for expected growth, while ensuring that City has enough available resources (i.e. employees, infrastructure, access to utility resources, etc.).

It is hoped that these changes and policies will enable the City to accomplish its stated goals and pursue both its Vision and Mission.

Budget Message

Management by Objectives

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

City Objectives:

Three city-wide goals

Department Objective:

One departmental objective to correspond with each City Objective

Employee Objectives:

One personal objective to correspond with each Department Objective



Conclusion

Message Review

With an estimated population of 25,000 residents, our community continues to expand and flourish. This FY 2014-15 budget addresses the needs of Eagle Mountain City while considering the impact the year's economic fluctuations have had on all areas of City operations. Continued growth in the residential sector of the City requires growth in public infrastructure, and in economic development efforts. The budget's focus remains on addressing the variety of needs of the City at the current point in its growth. Addressing improvements in utilities, roads, parks, and other infrastructure areas—while improving the City's efficiency and performance in rendering services—remain top priorities in the budget.

Budget Overview

We present a balanced budget for Fiscal Year 2014-15 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2014-15 is \$35.3 million with \$7.57 million for General Fund operations. The city has also adopted the County's certified property tax rate, lowering the City's rate from 0.138% to 0.1192%. There are no other increases to either tax or utility rates proposed other than those that are not under the control of Eagle Mountain City. Based on the current numbers of the budget, we feel that service provided to residents will be maintained or increased at the current tax rates.

Budget Achievements

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

Respectfully submitted,

Mayor Christopher Pengra

Strategic Planning

Introduction

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

Strategic Plan Defined

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

Strategic Plan Creation

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

Strategic Areas

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

Strategic Budget

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

Further Information

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

Five-Year City Plan

Introduction

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

City Master Plan

Eagle Mountain is in the process of updating its master plan, primarily to accommodate the city's rapid growth. Since 2000, Eagle Mountain's population has increased from 2,157 to the current approximately 25,000 residents, and is expected to increase another 10% over the next several years. In efforts to reduce the negative impacts of rapid growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's updated plan focuses on Transportation, Economic Growth, Utility Improvements, Recreation, and City Organization.

Transportation

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

Commercial Development

The next priority to be addressed by the new master plan is commercial development. Currently, there are very few businesses located in Eagle Mountain, forcing our citizens to commute for work, play, and shopping. This situation not only puts a tremendous strain on the transportation infrastructure, it also costs Eagle Mountain City thousands of dollars each year in lost sales tax revenue. Eagle Mountain's Economic Development Department is working with the City's elected officials, City administrators, and developers in order to attract businesses to Eagle Mountain. A strong marketing campaign will be in process for several years, which emphasizes the attractiveness of Eagle Mountain to renewable energy and high technology businesses. Our City is already seeing benefits from the added emphasis on economic development, with a new business incubator program recently launched at the end of 2011.

Five-Year City Plan

Parks and Trails

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

City Personnel

Since the city's incorporation, Eagle Mountain City's staff has been increasing in order to provide necessary services to the public. The City currently employs 87 full-time employees, making it one of the largest employers in the City. The City requires a large number of workers to accomplish the wide variety of services provided to the community, such as Utilities/Public Works (Water, Electric, Sewer, Natural Gas), Parks and Recreation (Youth Sports Programs, Park maintenance, Irrigation services, General City maintenance), City Planning, Building (building permits, plan inspections), Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

Employee Recruitment

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

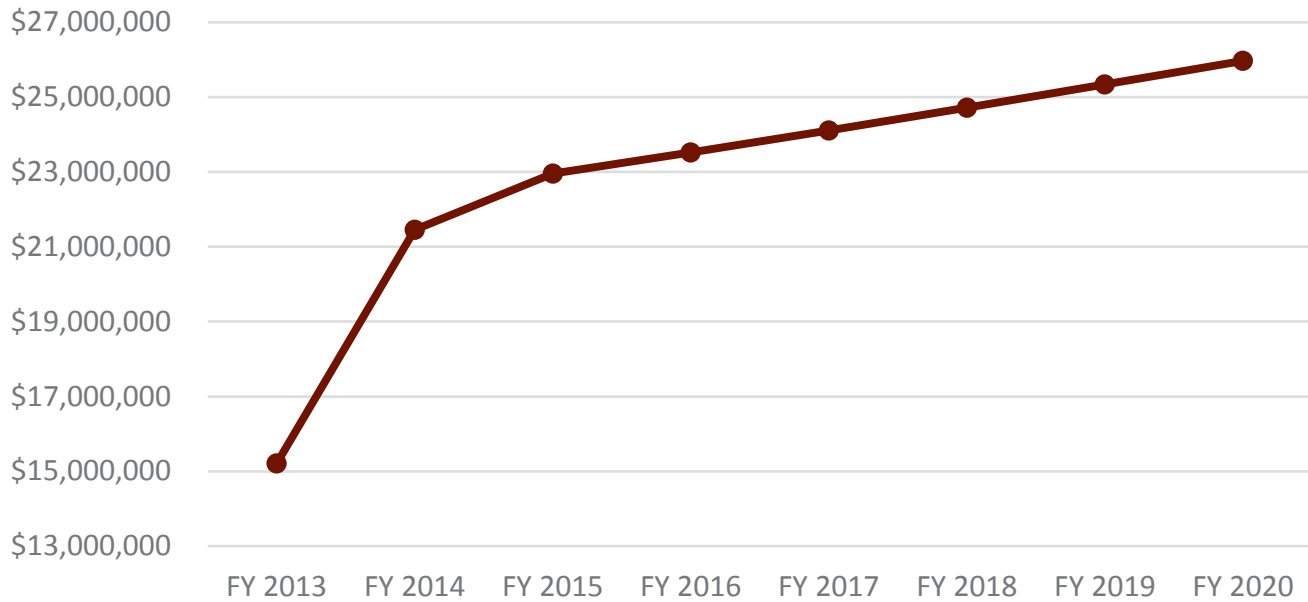
Five Year Revenue Projections

The following are revenue projection charts for five of the City's major fund groups. Currently, we do not anticipate any major changes to the city, so we have conservatively projected changes based on estimated population growth. We feel that 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 that we have not yet anticipated.

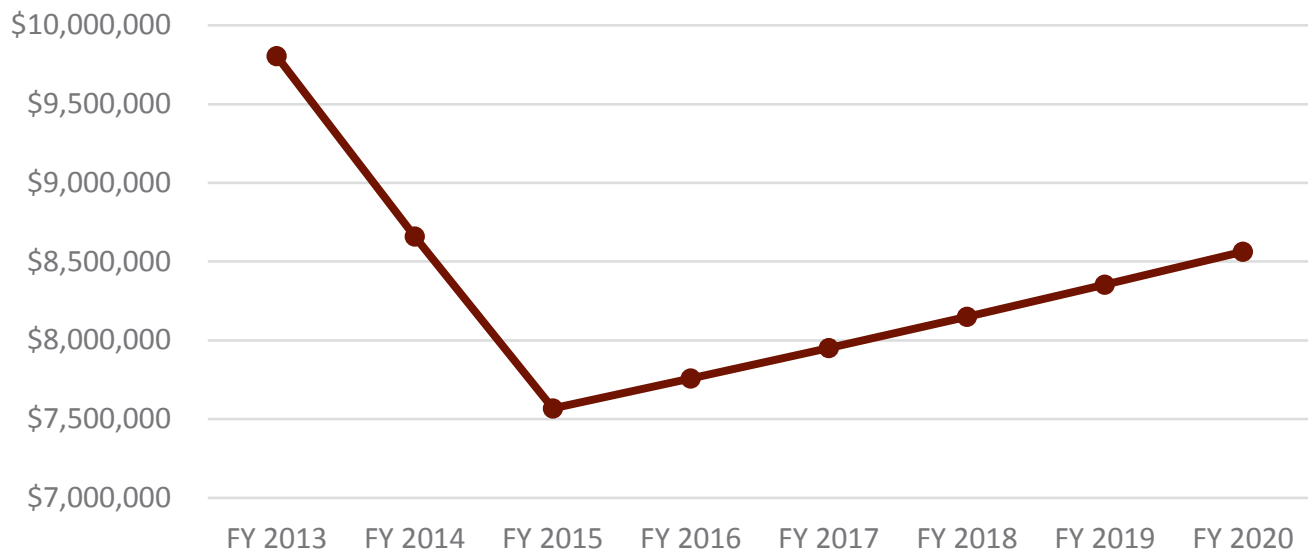
We have not included a revenue projection chart for the Capital Improvement Fund in this section of budget as it is currently difficult to project what the cost of future projects will be. However, in the Capital Improvement section of the budget, we have included a 10-year total cost estimate, based on present dollar values.



Enterprise Fund

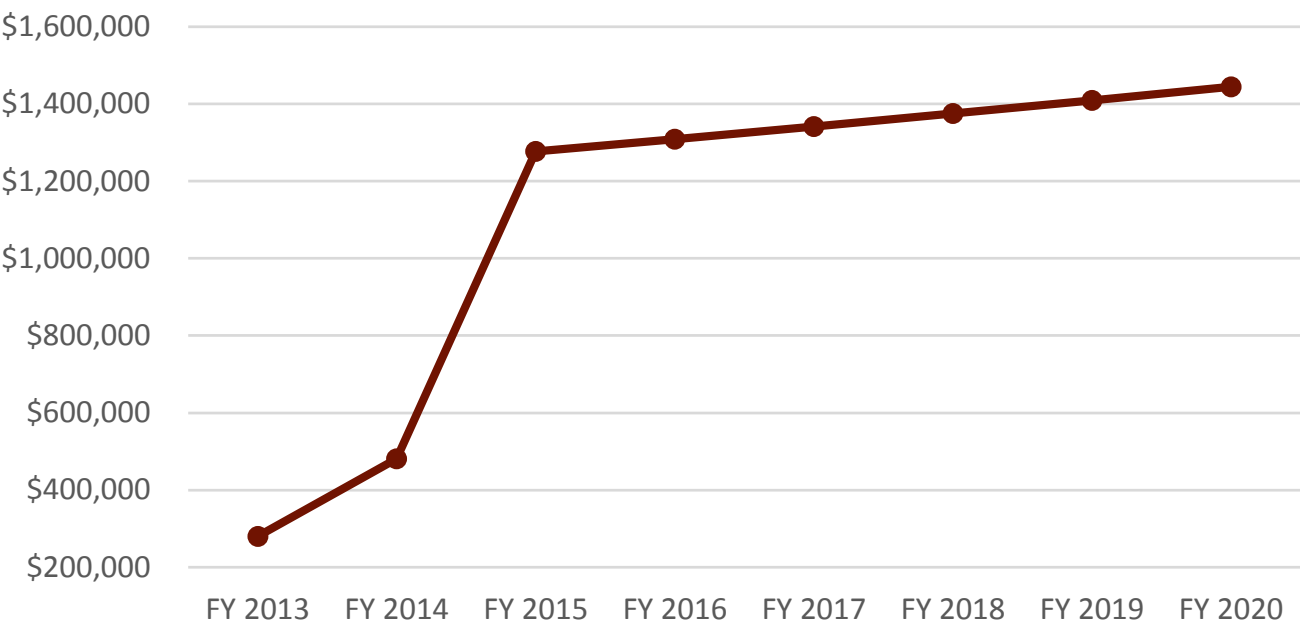


General Fund

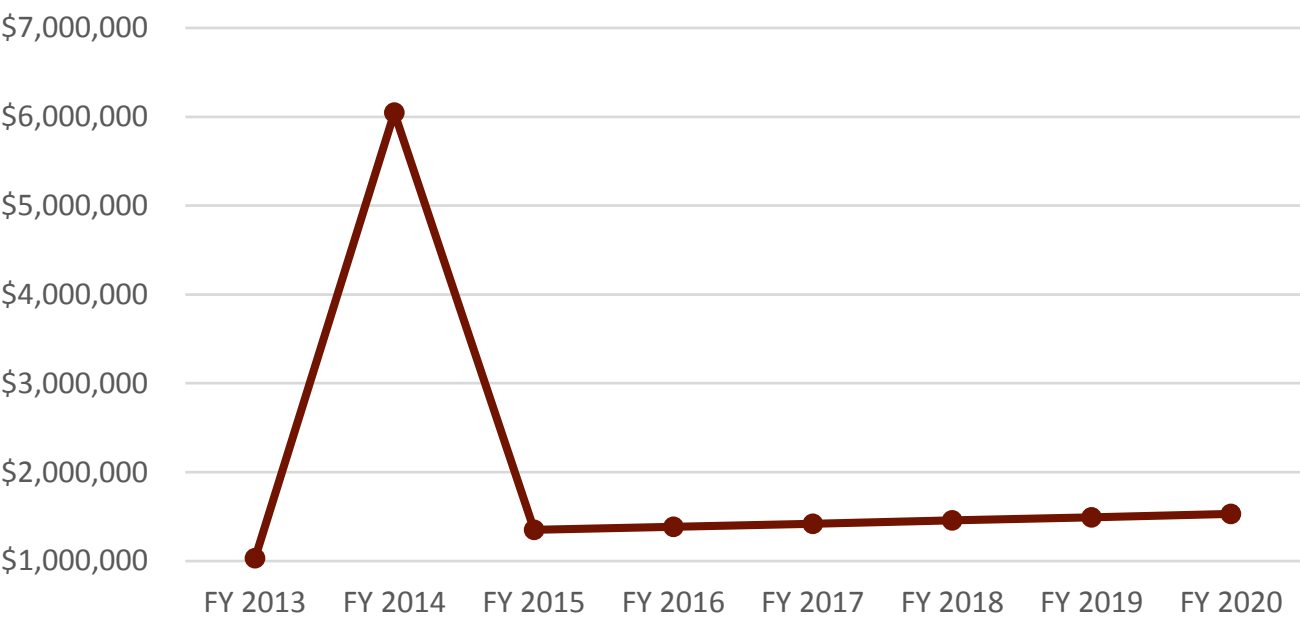


Five-Year City Plan

Internal Service Fund

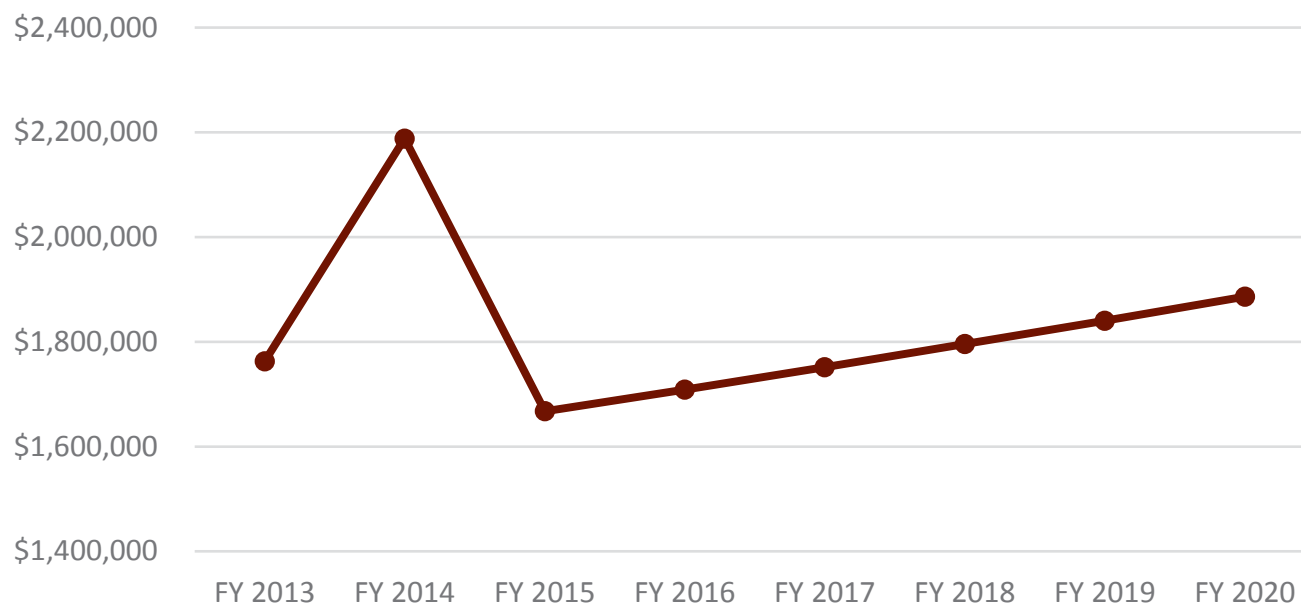


Debt Service Fund





Special Revenue Fund



FY 2015: Major Factors

Introduction

The following section seeks to put the FY 2015 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels are discussed.

Economic Factors

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

Taxes

In this fiscal year, the City projects to receive a slight boost in property and sales tax revenues. This is due primarily from the continually improving economic conditions nationwide. Home prices are climbing again and consumers are spending more. Additionally, the City welcomed several new businesses, including the grocery store Ridley's. Recently, the City lowered the property tax rate (from 0.138% to 0.1192%) by adopting the County's certified tax rate. While the City projects that this change will lower property tax revenue by 3.5%, this does not necessarily mean that overall property tax revenue will decline from last year. Due to a 5% growth rate, and increasing home prices, the city believes that these two factors will make up for any projected decline in revenue.

Building Fees

The City has seen a large jump in the number of building permits issued. In FY2014 the City issued nearly 380 building permits and anticipates issuing more than 400 permits in FY2015. This will result in a \$415,000 increase in building permit fees. This is a good sign of renewed construction efforts caused by increasing housing demand. From a macro-economic perspective, this is another by-product of an improving national economy.

Fund Balance

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

Bond Financing

Currently, interest rates are at record-setting lows. The City has taken advantage of these low interest rates to refinance City bonds and pay lower interest rates. In FY2014, the City refinanced two bonds in order to take advantage of these lower rates, but does not anticipate refinancing any additional bonds during this current fiscal year.

Health Insurance Costs

As the case with many cities across the country, health insurance costs continue to rise for Eagle Mountain City. In FY 2015, health insurance costs are projected to slightly increase personnel costs in all departments.



Economic Factors (continued)

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 of more residents. In the previous fiscal year, a number of capital projects were started but were not able to be completed. Because of this, the expenditures in FY2015 will be slightly higher than expected.

Recreation Costs

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

Political Factors

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

Transparency

The City continues to find ways to provide its citizens with the most accurate, reliable, and clear information. Last year, the City prepared its first Citizen's Budget, designed to present the budget in its essentials, simplified characteristics. This was done in order to allow citizens to see the most important budgetary information in a slimmed-down document. The City plans on creating its second Citizen's Budget in a digital, rather than print format this year.

Additionally, last year 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 City.

Fund Structure Changes

In FY 2014, the City made a change to the fund structure in order to provide greater transparency and accountability with two particular funds: Community Events and Economic Development. These funds were removed from the General Fund and were turned into two new Special Revenue Funds. With the recent reduction in the scope of the City's annual celebration, the Pony Express Days, the Community Events Fund no longer qualifies as a Special Revenue Fund. For this reason, it has been rolled back into the General Fund.

Additionally, the GIS and Utility Billing services are now included as parts of the Internal Service Fund.

FY 2015 Major Factors

Administrative Factors

City administration is always working to improve the City. This year, a potential administrative decision could make a significant impact to 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. This would dramatically alter the way the City operates and the services it provides. The citizens will have the final say whether to sell or not through a vote in the November 2015 elections. The primary motivations for examining the utility sale are the increasingly difficult task of securing long-term resources and the increased efficiencies to be found with larger utility providers. By selling the City-owned utilities, Eagle Mountain City staff would be able to focus efforts in other areas.

Other Service Level Changes

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

Street and Park Maintenance

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

Enhanced City Communication

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

Major Budget Changes

Introduction

As with all previous fiscal years, as the City approached this FY 2015, we had to face difficult decisions about how to best appropriate funds in order to allow 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 maintain adequate service levels, while ensuring that current services, programs, and infrastructure is adequately taken care of. This section will provide a summary of major changes from FY 2014, by major fund type.

Total Budget

- Decrease of \$4.9 million from FY 2014 Projected

General Fund

- Decrease of \$1.09 million from FY 2014 Projected
- Increase in Personnel Costs of around \$363 thousand, primarily due to increasing employee health costs, and the need to hire additional personnel in order to maintain service levels
- Increase in budgeted Building revenue from FY 2014 Proposed to FY 15 Proposed due to a higher than expected boom in building, signaling a return to pre-Recession levels of growth
- Decrease in interfund transfers due to the potential utility sale and the reduction in the administrative overhead allocation

Enterprise Fund

- Increase in overall Enterprise Fund expenditures is due to rising energy costs
- Increase in Personnel Costs due to the need to hire additional personnel in order to maintain service levels

Special Revenue Fund

- Because it no longer qualifies as a Special Revenue Fund, Community Events has been transferred back into the General Fund

Internal Service Fund

- The large changes in the Internal Service Fund (both in revenue and expenditures) are due to Utility Billing and GIS services now being budgeted as Internal Service Funds

Capital Improvements Fund

- Decreases in the Capital Improvements Fund is due to the City focusing on finishing older projects and not beginning many new projects

Debt Service Fund

- Decreases in the Debt Service Fund is due to an accounting change where Enterprise debt payments are budgeted into the Enterprise funds associated with those bonds



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 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.

In FY 2015, there are two major funds which all together constitute 87% of total expenditures: General Fund and the Enterprise Fund. The other four funds constitute a minor role in this year's budget comprising about 13% of total expenditures. A graphic overview of the budgetary fund structure—depicting revenue sources, sub-accounts, and fund uses—is also included and located at the end of this section. This is followed by an alphabetized schedule of City activities with their respective fund family and revenue source.

General Fund (Major fund- 22% of expenditures)

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

As the City's primary operating fund, the General Fund is subject to appropriation. Also, expenditures for public purposes may be made from cash held in the General Fund without the restrictions currently imposed on other funds. Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the General Fund. Utah state law requires that the City maintain a balanced budget for the General Fund.

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



Enterprise Fund (Major fund- 65% of expenditures)

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

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

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

Debt Service Fund (Non-Major fund- 1% of expenditures)

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

Fund Descriptions

Capital Facilities Fund (Non-Major fund- 3% of expenditures)

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

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

Special Revenue Fund (Non-Major fund- 6% of expenditures)

The Special Revenue fund encompasses those funds that have a revenue source designated for a specific use. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue fund includes all the impact fee funds as well as the Economic Development funds. The Economic Development fund utilizes revenues from the sale of a city building as well as rental income from business incubator tenets. The Community Development fund utilizes revenues from events mostly consisting of ticket sales and sponsorships.

Internal Service Fund (Non-Major fund- 3% of expenditures)

The City has created an Internal Service fund to centralize revenue and expenditures relating to 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, Storm Drain, Gas, and Electric). 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. 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 • Engineering • Finance • Legislative • Library • Non-Departmental • Parks • Planning • Police • Records • Recreation • Special Events • Streets & Roads • Youth Council 	<ul style="list-style-type: none"> • Capital • General Operations • Inter-fund Contributions
<ul style="list-style-type: none"> • Impact Fees • Sale of Assets • Transfer from General Fund 	Special Revenue Fund	<ul style="list-style-type: none"> • Economic Development • Electric Impact Fee • Parks & Trail Impact Fee • Public Safety Impact Fee • Storm Water Impact Fee • Transportation Impact Fee • Wastewater Impact Fee • Water Impact Fee 	<ul style="list-style-type: none"> • Inter-fund Contributions to Debt Service & Capital Facilities
<ul style="list-style-type: none"> • Equity Buy In • Interest Earnings • Special Assessments • Transfers from General Fund • Transfers from Utility Fund 	Debt Service Fund	<ul style="list-style-type: none"> • 2000-1 SID • 2005 A (98-1 SID) • Gas & Electric Bond • Road Bond • Water & Sewer Bond • DEQ Bond 	<ul style="list-style-type: none"> • Bond Principal • Interest Payments
<ul style="list-style-type: none"> • Transfers from General Fund • Transfers from Special Revenues Fund 	Capital Facilities Fund	<ul style="list-style-type: none"> • Gas • Electric • Parks • Road • 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"> • Electricity • Natural Gas • Sewer • Solid Waste • Storm Drain • Water 	<ul style="list-style-type: none"> • Provision of Utility Services
<ul style="list-style-type: none"> • Transfers from Enterprise/Utility and General Funds 	Internal Service Fund	<ul style="list-style-type: none"> • General Vehicle Fleet • GIS • Utility Billing 	<ul style="list-style-type: none"> • Vehicle Acquisition & Maintenance

Fund Structure by Activity

Department / Activity	Fund Family	Primary Revenue Source
Attorney	General	Taxes & Other General Revenue
Building	General	Taxes & Other General Revenue
Community Events	General	Taxes & Other General Revenue
DEQ Bond	Debt Service	Transfer from Sewer Fund
Economic Development	Special Revenue	Sale of City Buildings & Incubator Rent
Electric Enterprise	Enterprise	Electric User Charges & Connection Fees
Electric Impact Fee	Special Revenue	Developer Fees
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
Gas & Electric Capital Projects	Capital Projects	Bond Proceeds, Gas & Electric Impact Fees
Gas Enterprise	Enterprise	Gas User Charges & Connection Fees
General Fund Capital Projects	Capital Projects	Taxes & Other General 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 Enterprise	Enterprise	Solid Waste 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, Electrical, and Natural Gas) are also budgeted on a modified accrual basis, but are depicted in the audit report using an accrual basis; therefore, these funds are not directly comparable between the two documents.

Accounting Basis

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

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

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

Budget Process

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

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

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

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

Review

On April 1st, 2014, the City Council held work sessions to review, consider, and finalize the proposed budget for distribution to the public on May 1, 2014. After, the City Council held a public hearing on May 6th, 2014, and departments were presented with the proposed budget. Through May and the beginning of June, the Mayor and Council sought public input and made necessary changes to the budget to prepare for final adoption.

Adoption

Following review, the proposed final budget was made publicly available and a final public hearing was held on June 17th, 2014. At this time, the budget was once again considered by the City Council, amended and adopted as the final budget for the following fiscal year.

Amendments

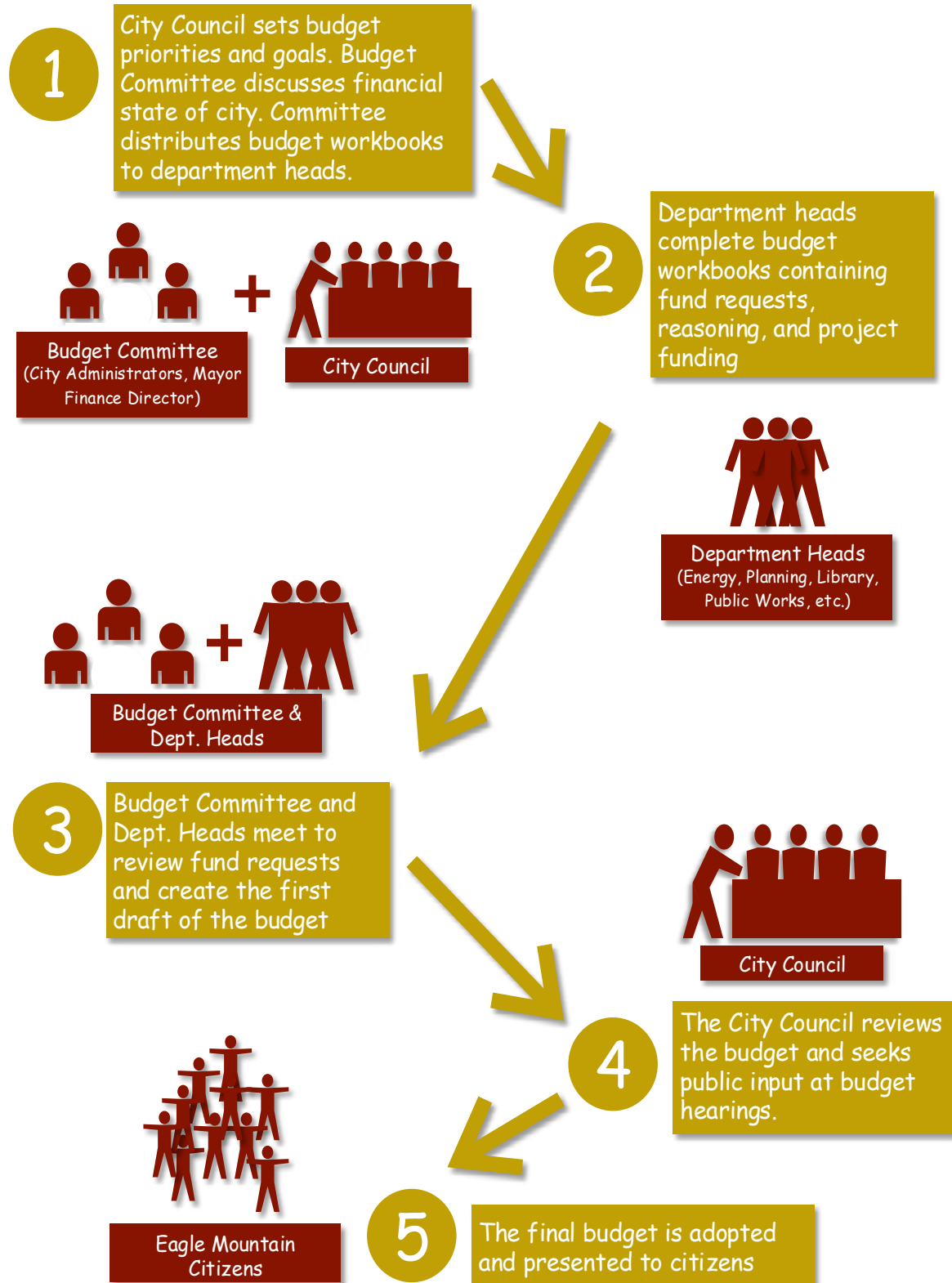
Following adoption of the final budget, the City Council can make some amendments as allowed under State law. As projects are deemed necessary by City Council to carry out, the bidding/quote process done in conjunction with the City's purchasing policy may result in the need to appropriate more money in order to carry out the project. Once the bid/purchase is awarded by 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 a governmental fund, a public hearing must be held.

Budget Calendar

The City's 2015 fiscal year begins on July 1, 2014 and ends one year later on June 30, 2015. Therefore, this budget is referred to as the *Fiscal Year 2015 (i.e. July 2014 – June 2015) Budget*. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

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

BUDGET PROCESS





Financial Policies

Purpose of Budgetary & Financial Policies

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

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

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

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

General Budget Policies

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

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



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

Revenue Policies

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

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

Expenditure Policies

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

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

Debt Policies

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

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

Financial Policies

Capital Facilities Policies

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

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

Reporting Policies

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

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

Accounting Policies

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

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

Utah State Code

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

Budget Preparation and Adoption

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

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

Budget Changes

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

Section IV

Financial Overview

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Personnel Summaries

FY 2015 Staffing Changes

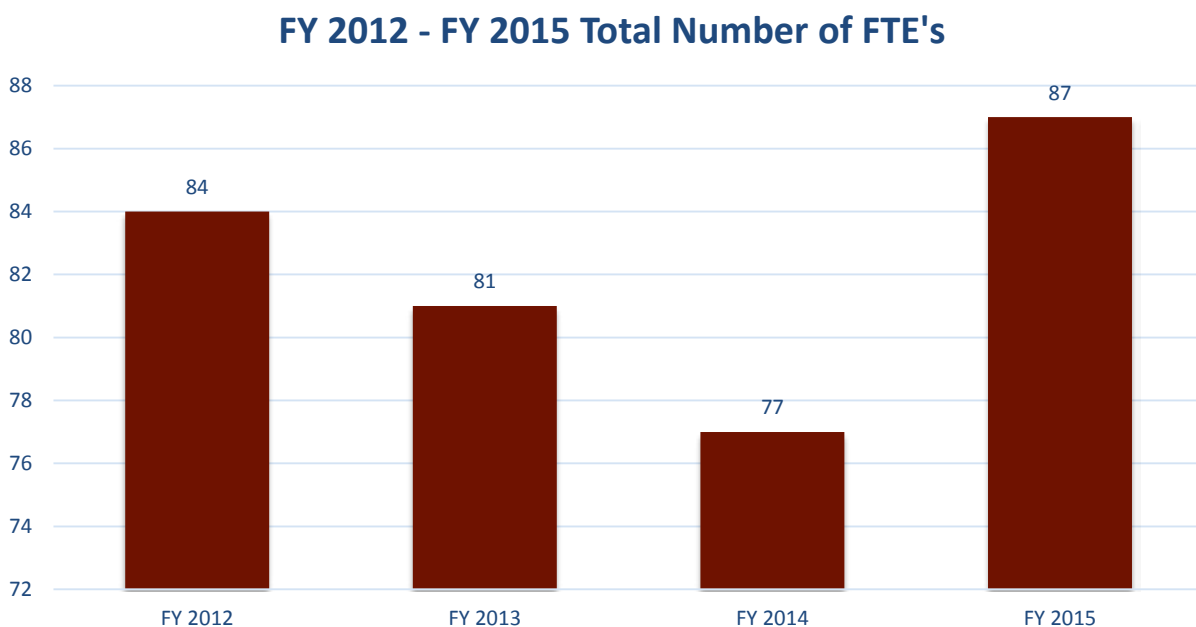
Additional funding for personnel increases within the City has been provided this fiscal year. Positions have also been reassigned to different departments. Full Time Equivalencies (FTEs) have increased overall as the City continues to experience growth and has added positions to maintain service levels.

Personnel Trends

After a 3 year trend of decreases to FTEs the City this year has experienced an increase. The reason for this increase has been the result of a need to maintain service levels in departments that are experiencing high growth work (public works, recreation, water, sewer, etc.) These are predominately departments that work with infrastructure. In addition as the City approaches FY 2015 there is a pending sale for the electric and gas utilities that will have an effect on FTEs in years to come.

Personnel Summary

The City of Eagle Mountain has 24 departments with the majority being in the general fund (16). In addition the general fund is where the majority of the FTEs (52.3) and personnel (86) are staffed. The Police Department, which is within the general fund, is contracted through the Utah County Sheriff's Department and therefore the employees staffed in the Police Department are not counted as an FTE. The graph below shows FTEs by year and on page 56 a graph shows FTEs by department and fund for FY 2015.



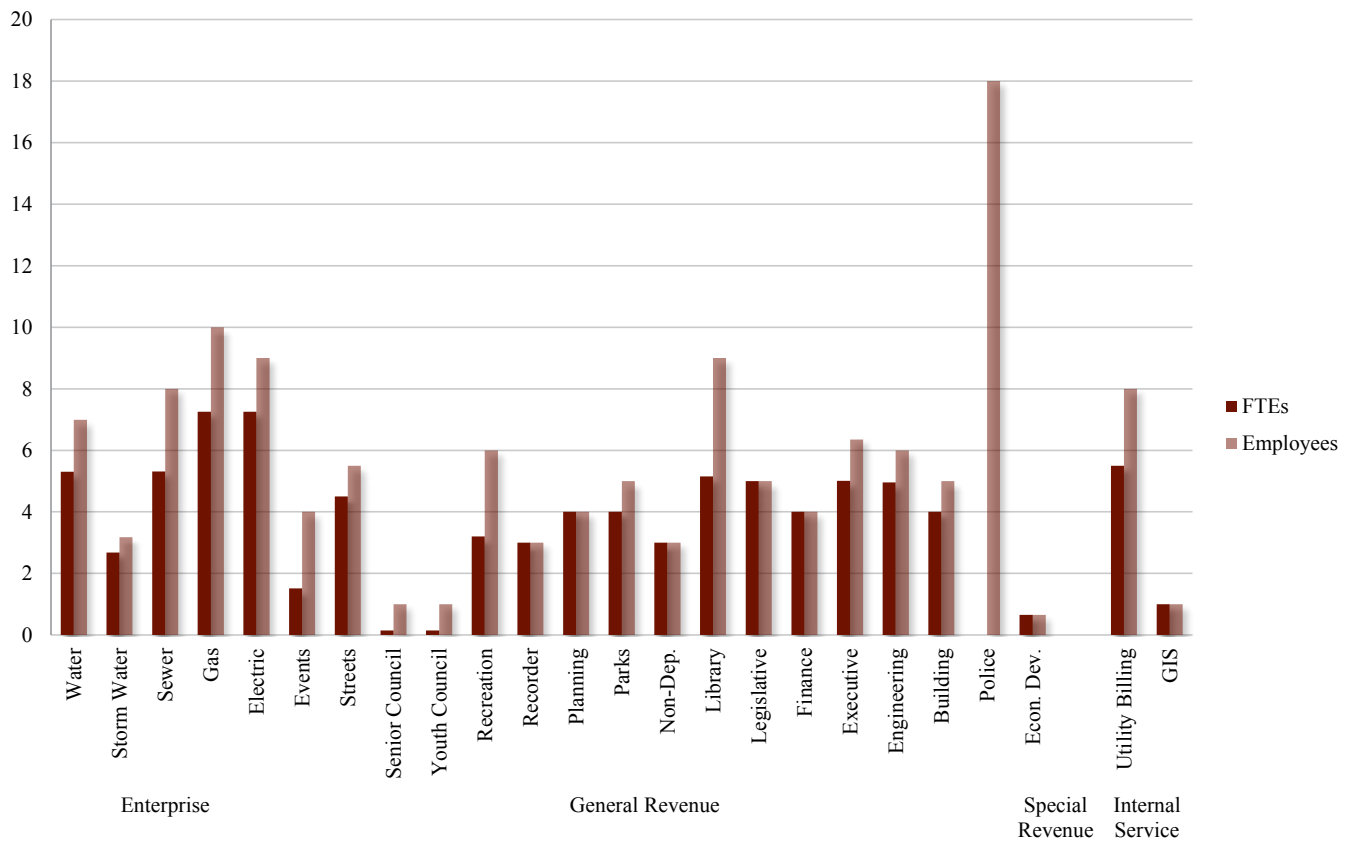
Personnel Summaries

Notable Staffing Changes

- **Engineering:** An additional full time Engineering Assistant was hired (1.00 FTE) and the FTE for the part time clerk was increased by 0.33 FTE
- **Executive:** The positions of Public Information Officer and HR Manager were moved to Non Departmental for FY 2015.
- **Finance:** The position of Finance analyst was added (1.00 FTE) and the Finance Director became Assistant City Administrator thus removing 1.00 FTE.
- **Non-Departmental:** Gained 2.00 FTE from HR Manager and the Public Information Officer added to this department from the Executive Department.
- **Planning:** The position GIS Tech (1.00) was moved to an Internal Service Fund GIS/ Mapping.
- **Recreation:** Additional part time Recreation Aides were hired adding 1.25 FTE from last year.
- **Streets:** FTE increased by 0.50 for a seasonal Street Technician
- **Special Events:** The department was revamped mid FY 2014 and is currently staffed at 1.35 FTE.
- **Electric:** Experienced a decrease of 1.24 FTE due to positions not being filled in FY 2014
- **Gas:** There was an increase of 2.50 FTE for 2 interns (1.50 FTE), increased hours for the part time Admin. Assistant (0.25), and the addition of a dry utilities inspector (0.50 FTE)
- **Storm Water:** There was an increase in FTE due to the addition of seasonal Storm Water Technicians (0.64).



FTEs and Employees by Department



The graph above provides detail of Full Time Equivalencies and personnel by department and fund for FY 2015.

Financial Summaries

Expenditure Summary

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2015 amounts to \$35.3 million, a decrease of 12.195% from the 2014 projection of \$40.2 million. The decrease occurred for several reasons. First, the City is projecting revenue and expenditure reductions due to the potential Utility Sale that is pending public approval at the November General Election. If this sale is approved, both the Gas and Electric utilities will no longer operate those utilities, and will not have those associated revenue or expenditures. Secondly, the City is conducting fewer capital projects this year, focusing on completing projects already in progress rather than starting new projects. Finally, debt service payments for the Gas & Electric bonds are now associated with the Enterprise Fund rather than the Debt Service Fund.

Fund Expenditure Summaries

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

General Fund

The General Fund is one of the major funds in the budget accounting for 22% of total expenditures. General Fund expenditures will increase in FY 2015 by 5.817% from \$7.15 million in FY 2014 Projected to \$7.57 million in FY 2015. The reason for the increase in expenditures is mainly related to an increase in personnel costs. Several departments have reached the point of needing to increase staffing levels in order to maintain service levels.

Enterprise Fund

The Enterprise Fund is the largest fund in terms of total expenditures comprising 65% of total City expenditures. Enterprise expenditures are expected to increase by 19.265% from \$19.05 million in FY 2014 Projected to \$22.7 million in FY 2015. The increase is primarily responsible for a shift in accounting reporting. In previous years, debt service for the Enterprise Fund has been reported under the Debt Service Fund. To more directly tie expenses to the fund that is ultimately paying the amount, the City has decided to report Enterprise Debt Service payments to the Enterprise Fund. Other major increases are tied to rising natural gas and electric costs.

Debt Service Fund

The Debt Service fund is a Non-Major fund, comprising only 1% of total City expenditures. Because of a shift in reporting, the expenditures directly tied to the Debt Service Fund have drastically fallen, amounting to only \$473,769 in FY 2015.



Capital Improvements Fund

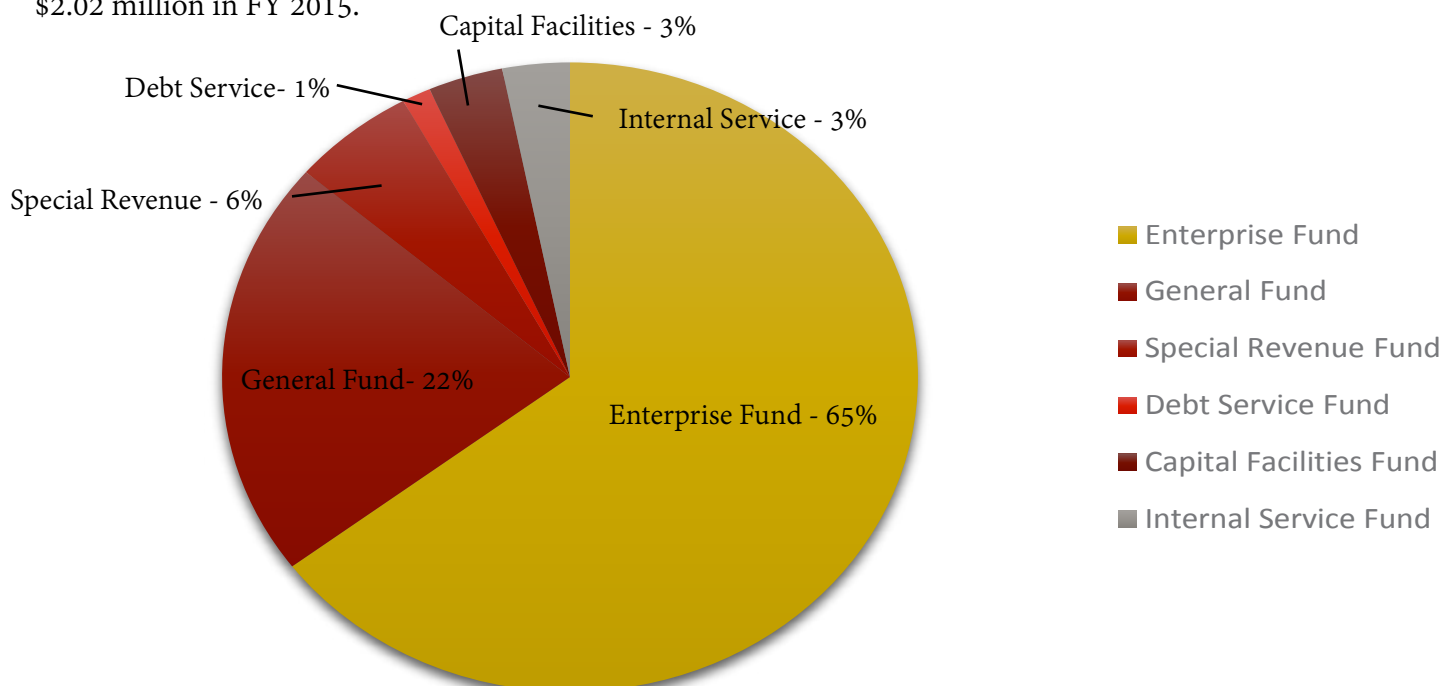
The Capital Improvements fund sometimes occupies a large percentage of the total budget. This year however, the Capital Projects fund only occupies 3% of the total budget. Capital expenditures are expected to decrease 73.125% from \$4.55 million in FY 2014 Projected to \$1.2 million in FY 2015. The reason for the large drop is simply because the City has completed many the projects from last fiscal year and has not started many new projects this year, choosing instead to focus on completing older projects.

Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 3% of total spending. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. This is a change from years past, where only Fleet was considered an Internal Service Fund. As a result of the change, Internal Service expenditures are expected to increase 95.717% from \$561 thousand in FY 2014 Projected to \$1.1 million in FY 2015.

Special Revenue Fund

In the last fiscal year, the city created the Special Revenue Fund in the budget. The city had not previously had a Special Revenue Fund included in the budget. The three funds comprising the Special Revenue Fund are Community Events, Economic Development, and Impact Fees. Because of a dramatic transformation in how the Pony Express Days are funded and run, Community Events no longer is included in the Special Revenue Fund and has reverted back to the General Fund. Although Impact Fees have been a part of the Special Revenue Fund previously, they have not been reported in the budget. To increase transparency, Impact Fees are reported in this budget as a Special Revenue. As a result of these changes, the Special Revenue Fund comprises 6% of the total expenditures for the City's budget, and it has increased by 54.418% from \$1.31 million in FY 2014 Projected to \$2.02 million in FY 2015.



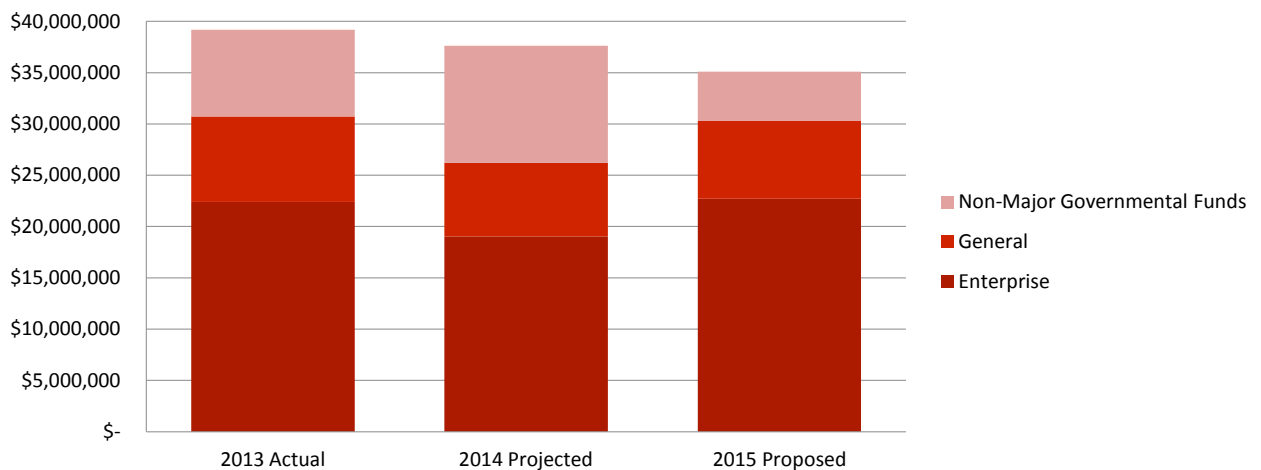
Consolidated Financials

Three-Year Consolidated Financials & Fund Financial Schedule

Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's total adopted budget for FY 2015 is \$35,096,848, a decrease of 6.7% from the FY 2014 projected of \$37.6 million. The table below summarizes total expenditures from FY 2013 to FY 2015. The graph shows the FY 2013 - FY 2015 expenditures, with the Non-Major Governmental Funds in the aggregate.

FY 2013-2015 Expenditure Summary by Fund

Fund	2014-2015			
	2013 Actual	2014 Projected	2015 Proposed	Increase/Decrease
Enterprise	\$ 22,391,834	\$ 19,045,501	\$ 22,714,694	\$ 3,669,193
General	\$ 8,335,008	\$ 7,152,416	\$ 7,568,483	\$ 416,067
Debt Service	\$ 1,392,356	\$ 4,997,820	\$ 473,769	\$ (4,524,051)
Capital Projects	\$ 5,593,245	\$ 4,548,939	\$ 1,222,510	\$ (3,326,429)
Internal Service	\$ 227,224	\$ 560,878	\$ 1,097,732	\$ 536,854
Special Revenue	\$ 1,253,831	\$ 1,307,914	\$ 2,019,660	\$ 711,746
Total	\$ 39,193,498	\$ 37,613,468	\$ 35,096,848	\$ (2,516,620)

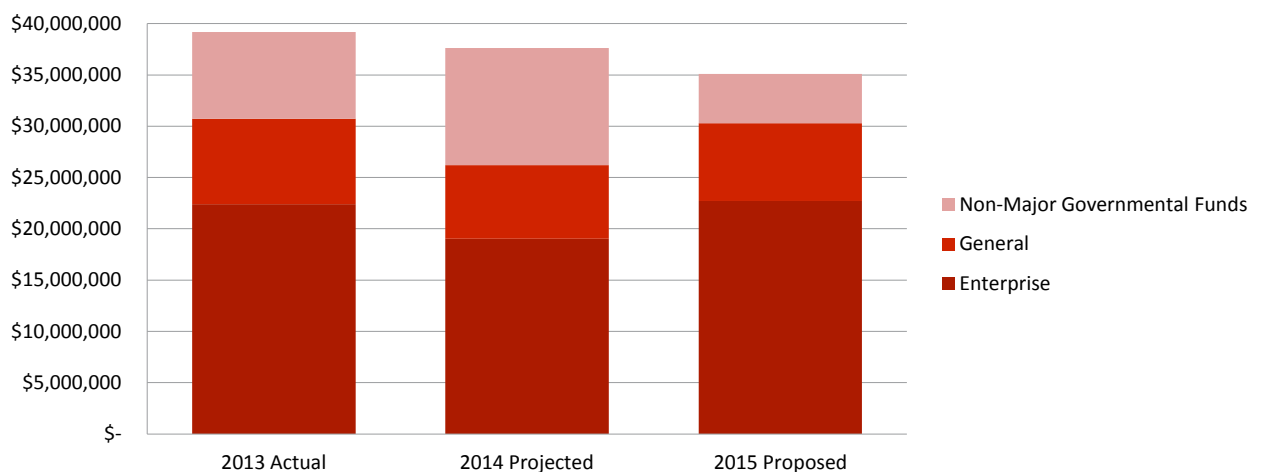




For all funds in FY 2015, we anticipate \$35,325,032 in revenue, a decrease of 12.2% from the FY 2014 projection of \$40.2 million. The table below summarizes total revenues from FY 2013 to FY 2015. The graph shows the FY 2013 - FY 2015 revenues, with the Non-Major Governmental Funds in the aggregate.

FY 2013-2015 Revenue Summary by Fund

Fund	2014-2015			
	2013 Actual	2014 Projected	2015 Proposed	Increase/Decrease
Enterprise	\$ 15,210,789	\$ 21,451,938	\$ 22,952,900	\$ 1,500,962
General	\$ 9,803,566	\$ 8,658,691	\$ 7,568,483	\$ (1,090,208)
Debt Service	\$ 1,033,130	\$ 6,045,351	\$ 1,352,350	\$ (4,693,001)
Capital Projects	\$ 487,746	\$ 1,406,431	\$ 507,191	\$ (899,240)
Internal Service	\$ 280,121	\$ 480,893	\$ 1,276,763	\$ 795,870
Special Revenue	\$ 1,762,831	\$ 2,188,064	\$ 1,667,345	\$ (520,719)
Total	\$ 28,578,183	\$ 40,231,368	\$ 35,325,032	\$ (4,906,336)



Consolidated Financials

FY 2015 Consolidated Financial Schedule

The following table provides a detailed summary of FY2015 revenue and expenditures for all funds. The Non-Major Governmental Funds are all grouped together.

Categories	Non-Major Governmental Funds						2014-2015 Totals
	General Fund	Enterprise Fund	Special Revenue Fund	Debt Service Fund	Capital Facilities Fund	Internal Service Fund	
FY 2015 Revenue							
Sales, Property, Utility, & Use Taxes	4,500,500						4,500,500
Planning, Building, & Engineering Fees	920,750						920,750
Class B & C Road Funds	770,000						770,000
Charges For Services		20,796,550					20,796,550
Sport Recreation Fees	178,200						178,200
Fines & Forfeitures	277,000	7,000					284,000
Miscellaneous	154,715	685,000	101,015	2,500		50,000	993,230
Intergovernmental/Grants	10,000		-				10,000
Impact Fees/Equity Buy Ins	-		1,506,330	350,000			1,856,330
Interfund Transfers	757,318	1,461,850	60,000	150,535	507,191	1,226,763	4,163,657
Assessments		2,500		849,315			851,815
Total	7,568,483	22,952,900	1,667,345	1,352,350	507,191	1,276,763	35,325,032
FY 2015 Expenditures							
Personnel Services	3,578,354	2,193,608	68,060			320,109	6,160,131
Materials, Supplies & Services	3,633,185	11,587,424	182,250	25,000		351,830	15,779,689
Interfund Transaction	347,144	1,858,119	1,344,350	30,000		50,009	3,629,622
Capital Outlay	9,800	2,990,000			1,222,510	375,784	4,598,094
Debt Service		4,085,543		418,769			4,504,312
Reimbursement Agreements			425,000				425,000
Total	7,568,483	22,714,694	2,019,660	473,769	1,222,510	1,097,732	35,096,848
Balance Summary							
Excess (Deficiency) of Revenue over Exp		241,206	(352,314)	878,581	(715,319)	179,032	231,186
Fund Balance (Deficit) - Beginning	3,397,258	17,195,514	4,453,054	3,322,740	715,319	248,431	29,332,316
Fund Balance (Deficit) - Ending	3,397,258	17,436,720	4,100,740	4,201,321		427,463	29,563,502



FY 2013 - 2015 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2013 - FY2015 revenue and expenditures for all funds.

Categories			
Revenue	2013 Actual	2014 Projected	2015 Budgeted
Sales, Property, Utility, & Use Taxes	4,442,234	4,475,673	4,500,500
Planning, Building, & Engineering Fees	907,498	1,179,061	920,750
Class B & C Road Funds	771,718	750,000	770,000
Charges For Services	19,869,819	20,492,166	20,796,550
Sport Recreation Fees	142,029	169,458	178,200
Fines & Forfeitures	335,251	382,149	284,000
Miscellaneous*	(4,805,651)	3,649,197	993,230
Intergovernmental/Grants	251,549	26,020	10,000
Impact Fees/Equity Buy Ins	2,064,989	4,909,659	1,856,330
Interfund Transfers	4,108,441	3,564,579	4,163,657
Assessments	490,306	633,406	851,815
Total	28,578,183	40,231,368	35,325,032
Expenditures			
Personnel Services	5,686,983	5,724,736	6,160,131
Materials, Supplies & Services	15,306,069	14,560,094	15,779,689
Interfund Transaction	4,620,996	2,982,514	3,629,622
Capital Outlay	8,200,410	5,362,292	4,598,094
Debt Service	5,124,009	7,509,896	4,504,312
Reimbursement Agreements	255,031	1,473,935	425,000
Total	39,193,498	37,613,466	35,096,848
Balance Summary			
Excess (Deficiency) of Revenue over Exp	(5,570,367)	5,910,869	231,186
Fund Balance (Deficit) - Beginning	28,734,455	23,430,445	29,332,316
Fund Balance (Deficit) - Ending	23,164,088	29,332,316	29,563,502

*2013 Actual Miscellaneous Revenue includes a major audit adjustment in Enterprise Funds which resulted in negative revenue

Fund Balance

Fund Balance Overview

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

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

Changes in Fund Balance

During FY 2015, the balance of the General Fund is projected to remain the same. The Capital Projects fund will decrease due to funding General Fund Capital Projects. The Enterprise Fund balance will increase by \$241,206.

The Internal Service Fund balance is projected to increase in FY 2015 by \$179,032 as the City is striving to have more money saved to replace vehicles when their useful life is over. The Debt Service fund balance will increase by \$878,581, which is due to an increase in expected revenue from the 2000-1 SID bond. Special Revenue funds will decrease slightly as a result of changes in Impact Fee Fund Balances. The Special Revenue Fund balance does include impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.

Fund Balance				
Fund	Beginning Fund Balance (July 1, 2014)	Ending Fund Balance (July 1, 2015)	Increase/ (Decrease)	Percent Change
General	\$3,397,258	\$3,397,258	\$0	0.0%
Capital Projects	\$715,319	\$0	(\$715,319)	-100.0%
Enterprise	\$17,195,514	\$17,436,720	\$241,206	1.4%
Debt Service	\$3,322,740	\$4,201,321	\$878,581	26.4%
Internal Service	\$248,431	\$427,463	\$179,032	72.1%
Special Revenue	\$4,453,054	\$4,100,740	(\$352,314)	-7.9%
Total	\$29,332,316	\$29,563,502	\$231,186	0.8%



Section V

Revenues

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Revenue Projection

Introduction to Revenues

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

This fiscal year, the City projects to receive about \$35.3 million in revenues, a 12.195% decrease from FY 2014 Projected revenues of \$40.2 million. The decrease is primarily the result of an decrease in Impact Fees and Miscellaneous Revenue sources (such as Developer Contributions, Bond Proceeds, etc.).

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

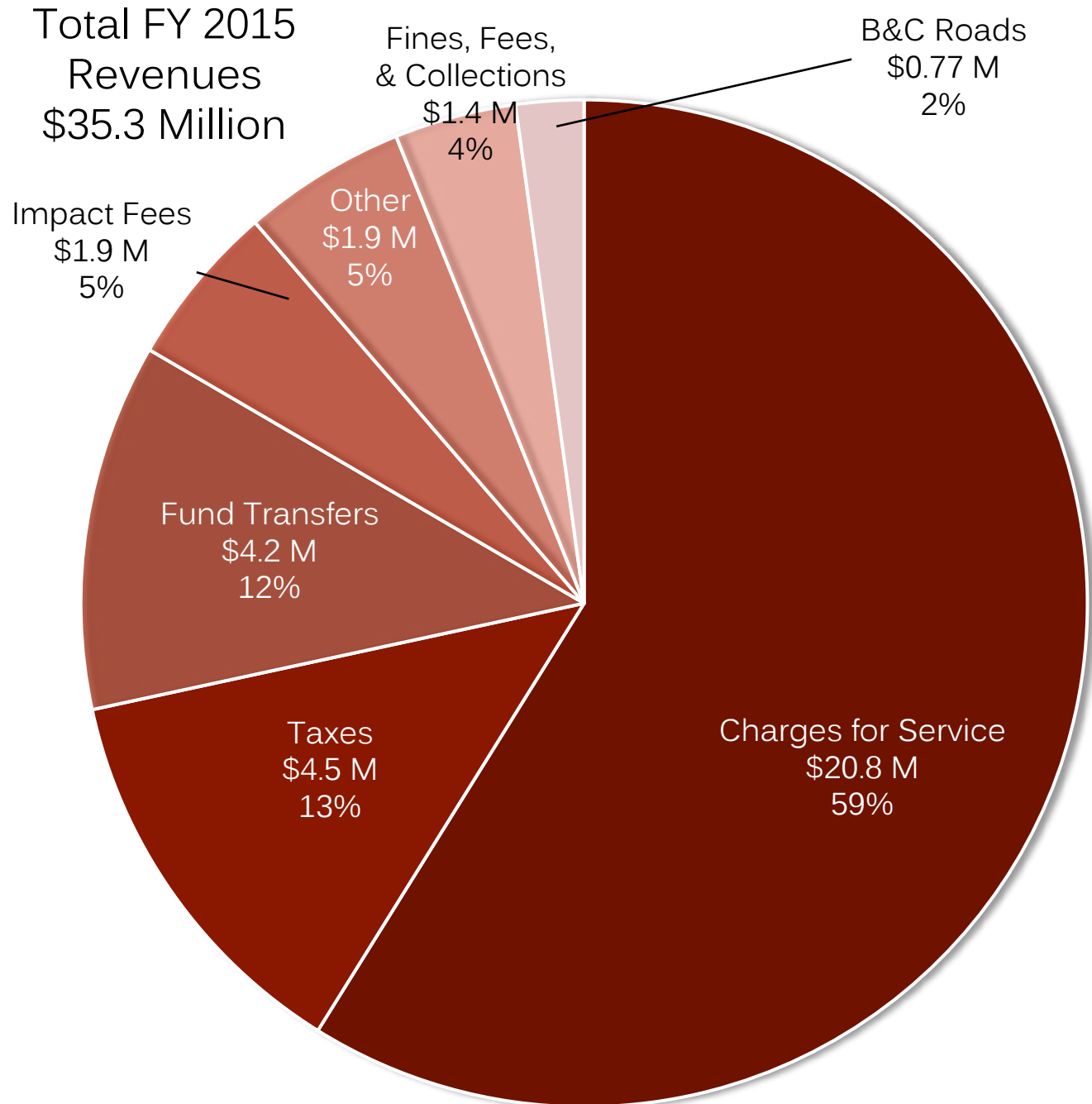
Revenue estimates are based on judgment that incorporates information provided by: the various analytical methods; known, and potential, legislative and political impacts; and national, state, and local issues and conditions that are likely to affect local revenue sources.

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

Taking all factors into account, the City's total General Fund revenues are projected to decrease by an approximate 12.6% percent change over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

Total Revenues

Summary of Total Revenue Sources

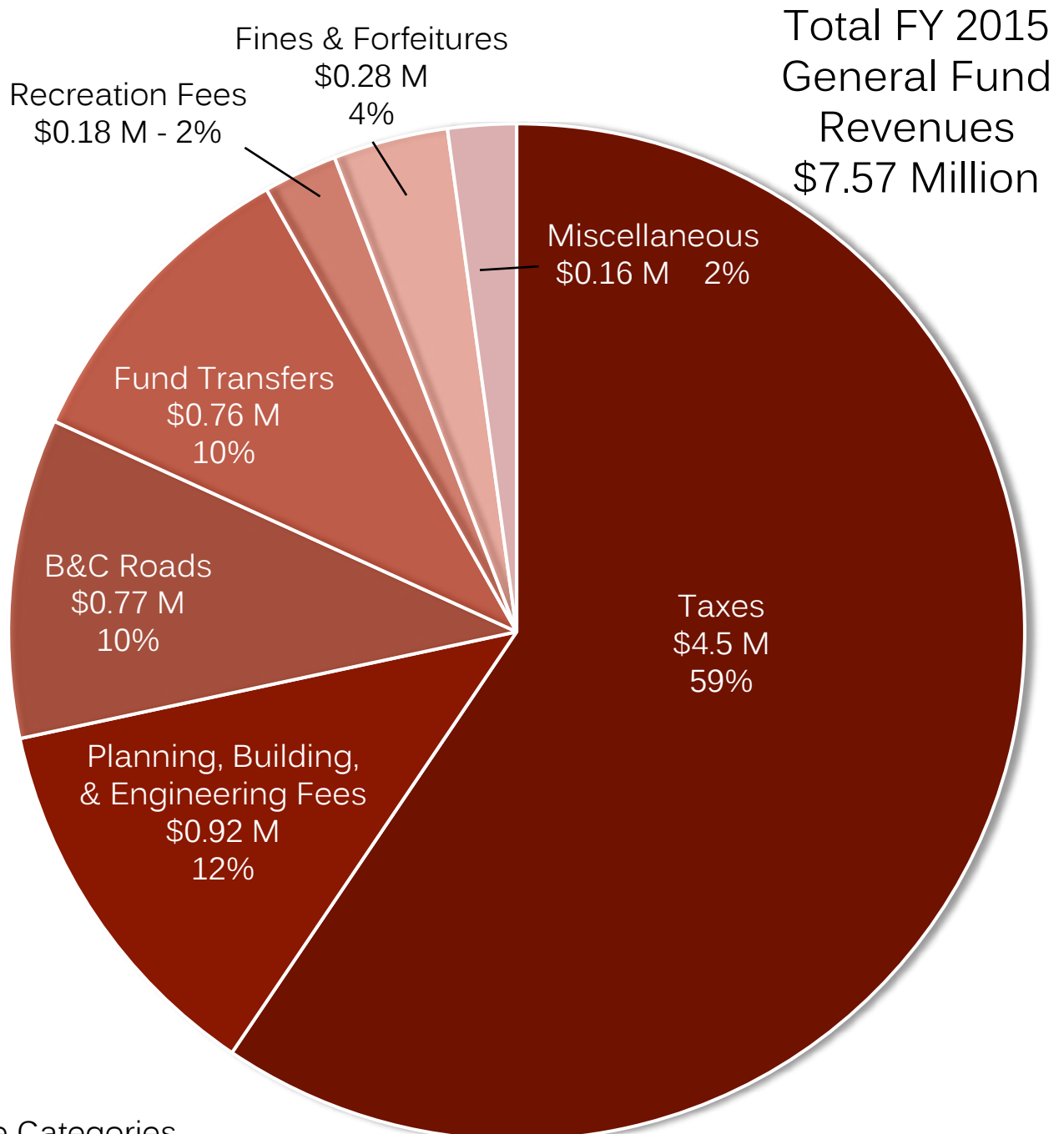


Revenue Categories

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



Summary of General Fund Revenue Sources



Revenue Categories

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

Enterprise Revenues

Enterprise/Utility Funds

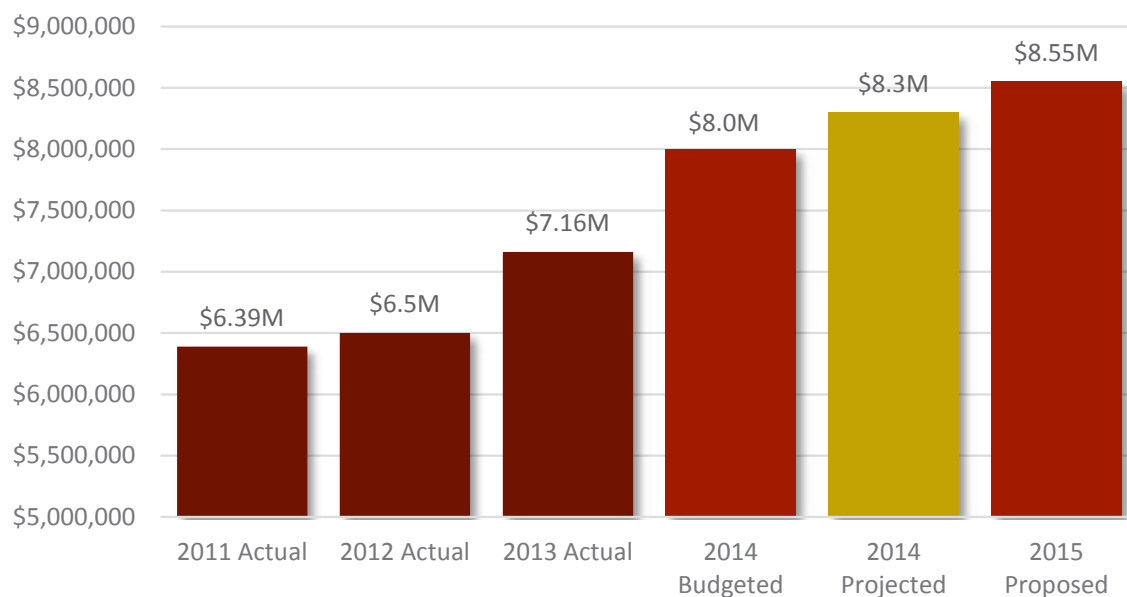
Enterprise revenues make up 65% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain City has six enterprise funds: Electric, Gas, Sewer, Solid Waste, Sewer, and Water.

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

Electric Revenues

The electric utility is the largest of the City utilities. Total electric revenues are projected to be \$9.6 million for FY 2015. The majority of revenues come from electric user fees. The city's current electric rates are 10.46 cents per Kilowatt hour plus a \$10.14 base charge. The year-over-year revenues from user charges are displayed in the graph below. Electric revenues are projected to go up because the electric rate was increased. Other major sources of revenue include in-house construction at \$395,000 and connection fees of \$240,000.

Year-Over-Year Electric User Fee Revenues

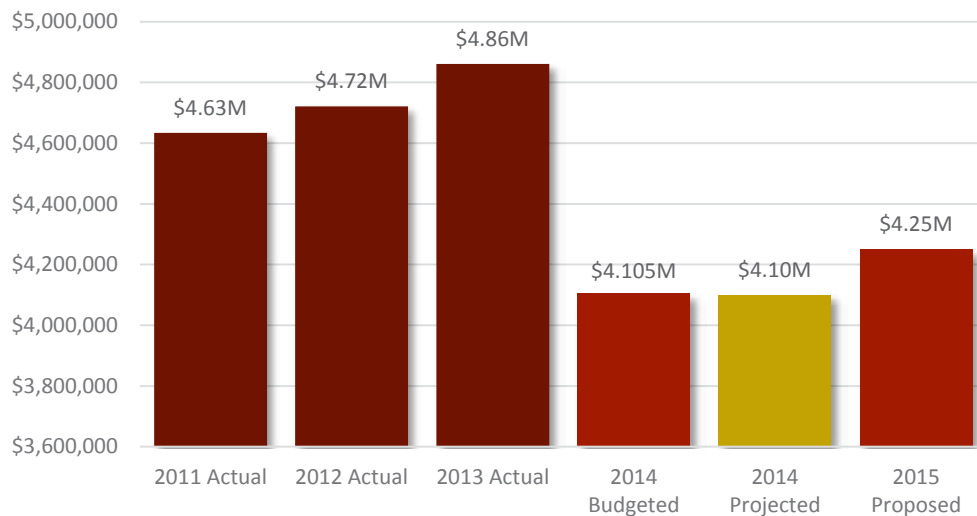




Gas Revenues

The gas utility is the second largest of the City utilities. Total gas revenues are projected to be \$4.7 million for FY 2015. The majority of revenues come from gas user fees. The city's gas current gas rates are \$9.47 per month and \$6.74 per dekatherm. The year-over-year revenues from user charges are displayed in the graph below.

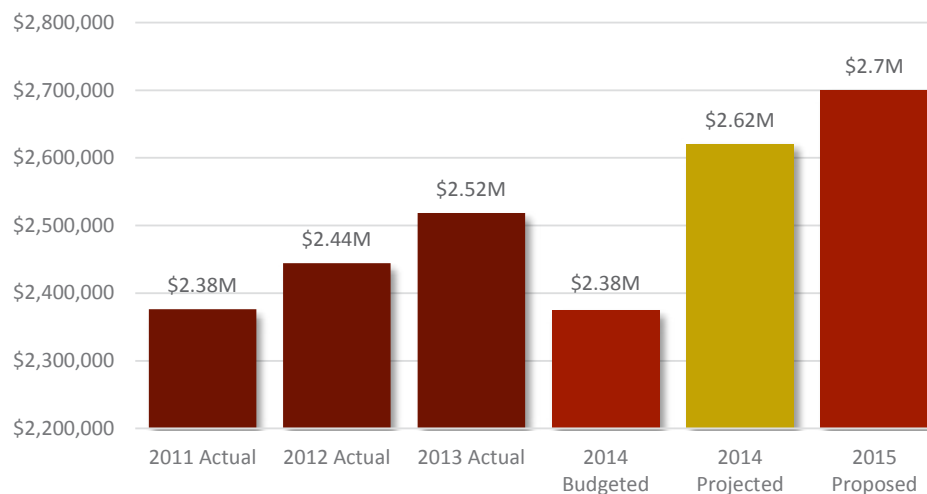
Year-Over-Year Gas User Fee Revenues



Sewer Revenues

The sewer utility is another major City utility. Total sewer revenues are projected to be \$3.2 million for FY 2015. The majority of revenues come from sewer user fees. The city's current sewer rates are \$38 for the north service area and \$43 for the south service area per month. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Sewer User Fee Revenues

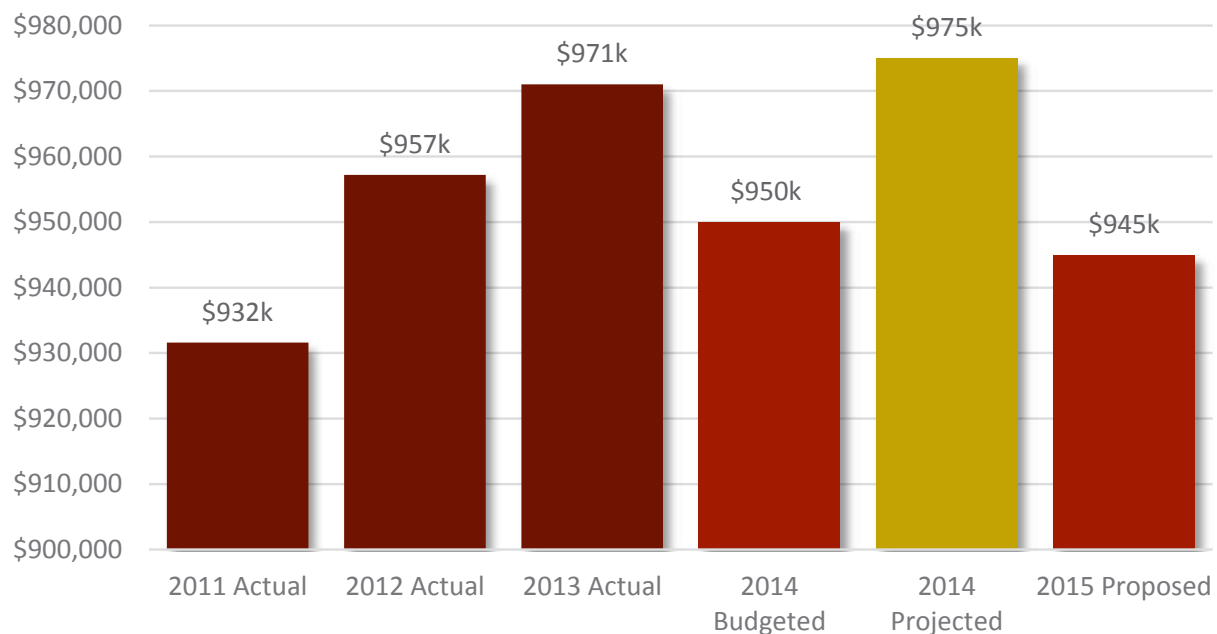


Enterprise Revenues

Solid Waste Revenues

The solid waste utility is a smaller City utility. The City currently contracts with Ace Disposal for solid waste services but the City still does the billing. Total solid waste revenues are projected to be \$965 thousand for FY 2015. The majority of revenues come from solid waste user fees. The City's current solid waste fees are \$10 for the 1st can and \$6.25 for each additional can plus an additional fuel surcharge (based on market conditions) and \$4 for a recycling can. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Solid Waste User Fee Revenues

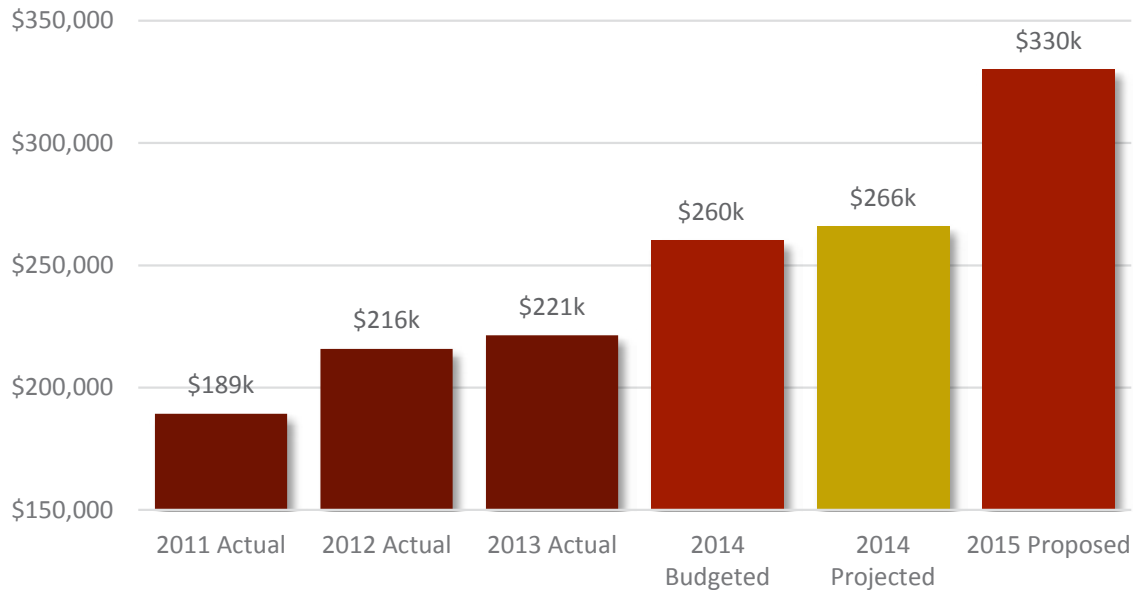


Storm Drain Revenues

The storm drain utility is the smallest of the City utilities. The Storm Drain utility is the newest of all the utilities. Total storm drain revenues are projected to be \$330 thousand for FY 2015. The majority of revenues come from storm drain user fees. The City's storm drain fee as of August 15, 2013 is a flat monthly charge of \$4. The year-over-year revenues from user charges are displayed in the graph on the next page.



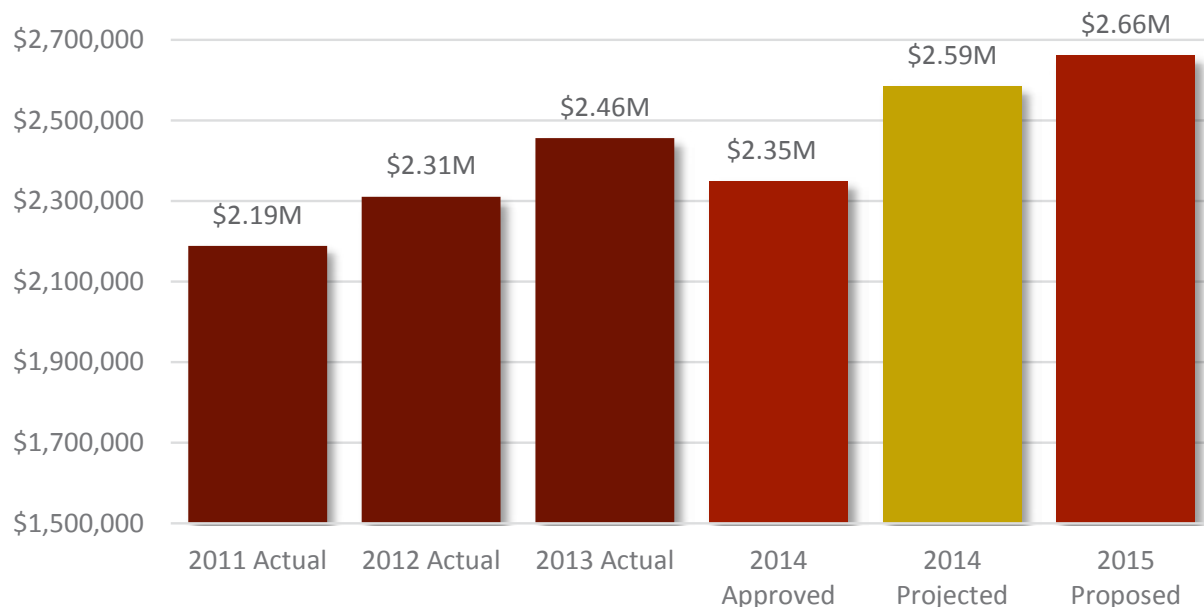
Year-Over-Year Storm Drain User Fee Revenues



Water Revenues

The water utility is the third largest of the City utilities. Total water revenues are projected to be \$4.1 million for FY 2015. The majority of revenues come from water user fees. The City's current water rate is a \$20 monthly base plus \$.80/1,000 gallons. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Water User Fee Revenues



General Fund Revenues

General Fund Revenues

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

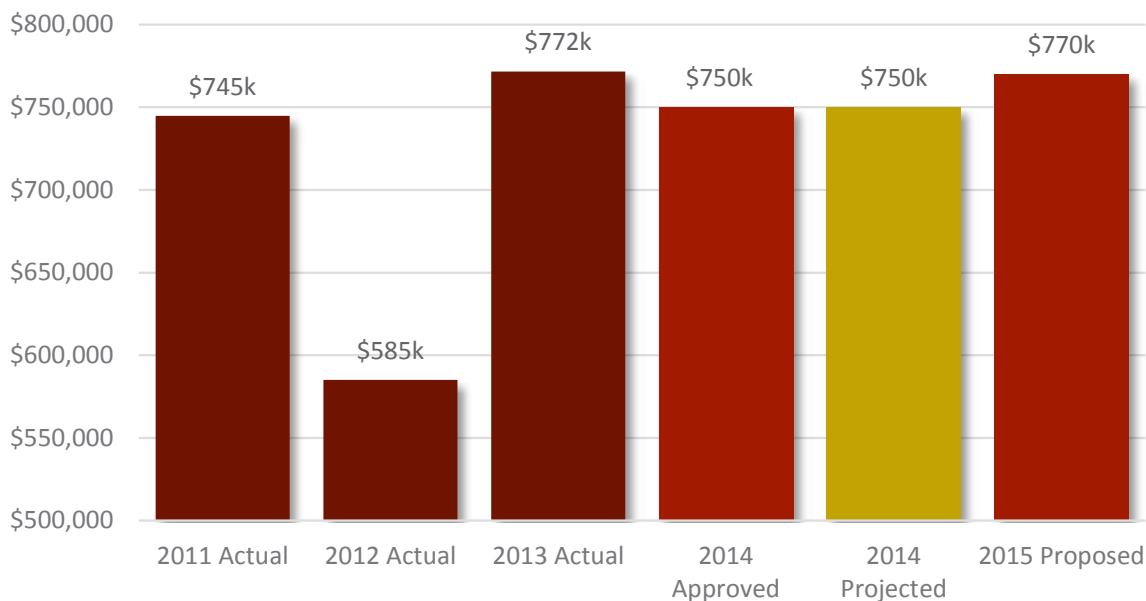
Departmental revenues are generally related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be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

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

B&C Funds/Intergovernmental/Grants

The B&C and Intergovernmental revenues make up 10% of General Fund revenues. The City anticipates receiving \$770,000 in B & C Road funds. These are funds distributed by the State's Department of Transportation (UDOT) according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements.

Year-Over-Year Class B&C Road Funds





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 rate dropped from 0.138% to 0.1192% due to the City adopting the County's rate. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100%. A property tax breakdown is provided below for a \$100,000 and a \$200,000 primary residence. The City receives about 10% of what residents pay in property taxes.

Property Tax Breakdown

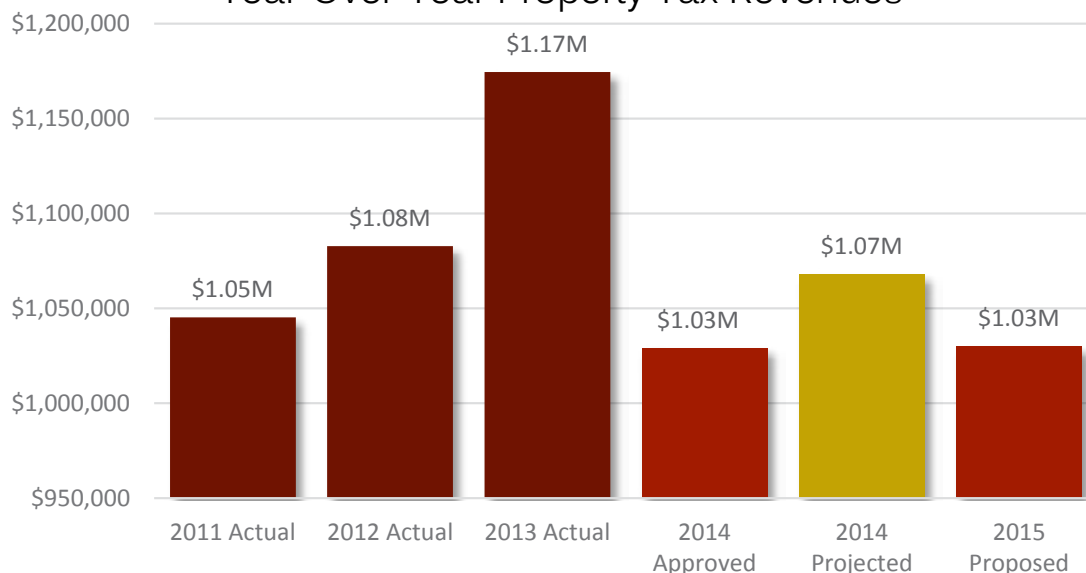


Home

Assessed Value	\$100,000	\$200,000
Taxable Value (55%)	\$55,000	\$110,000
Schools-0.883%	\$486	\$971
Fire- 0.219%	\$121	\$241
City- 0.1192%	\$66	\$131
County-0.113%	\$62	\$124
Water- 0.046%	\$25	\$51
Fees- 0.020%	\$11	\$22
Total- 1.418%	\$771	\$1540

For FY 2015, property tax revenue (see bar graph below) is estimated at \$1,025,000, which represents a decrease from the last two years (as projected delinquent property taxes are taken into account). The decrease is expected since the City has lowered the property tax rate.

Year-Over-Year Property Tax Revenues

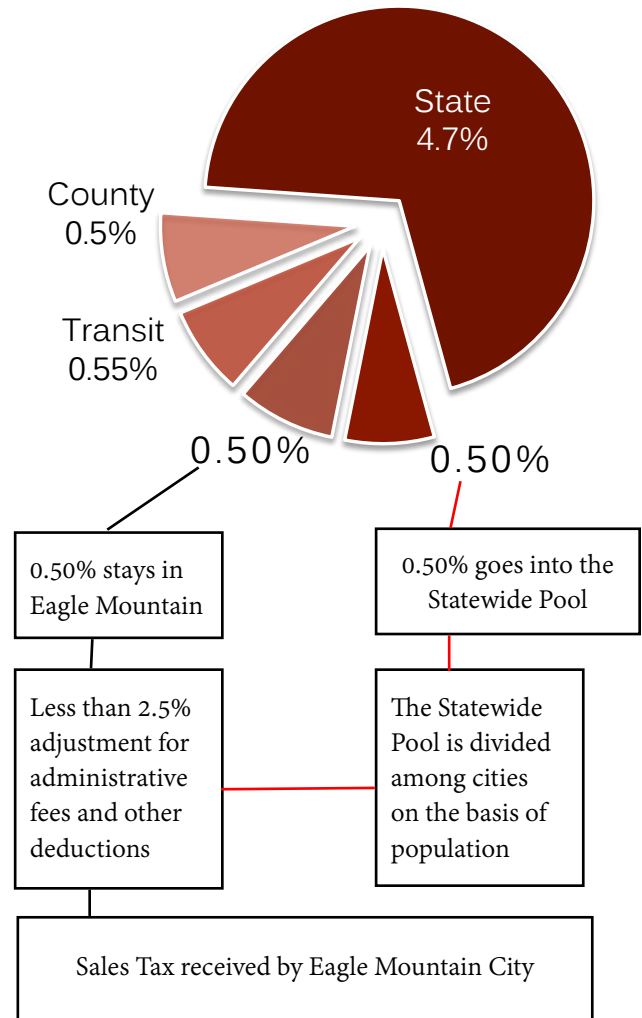


General Fund Revenues

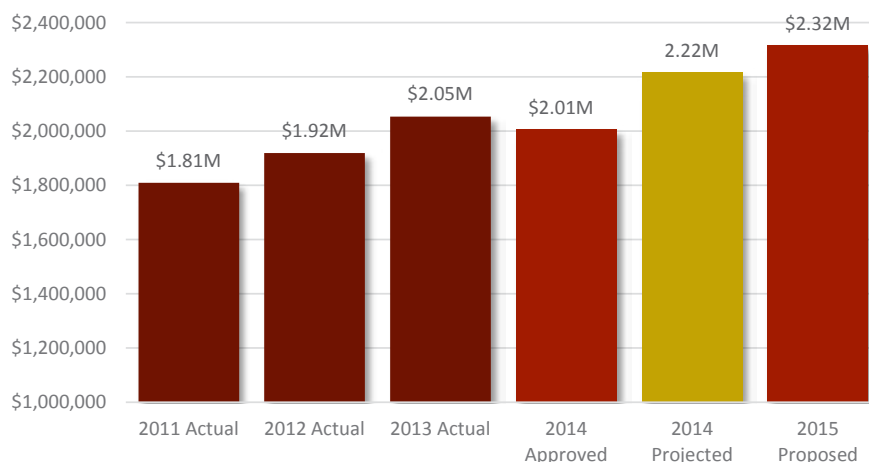
Sales and Use Tax

Sales tax is the City's largest General Fund revenue source. It is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected (e.g., internet sales). Sales tax is collected by the State Tax Commission and includes a state sales tax, the locally levied sales tax, and several other components, depending on the commodity purchased. Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2.3 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 on the right). This second portion is where most sales tax revenue comes from for Eagle Mountain. Sales tax is the largest component of the City's General Fund total revenue comprising 30.5% of all General Fund revenues for FY 2015 proposed figures.

6.75% is collected on all applicable sales



Year-Over-Year Sales Tax Revenues



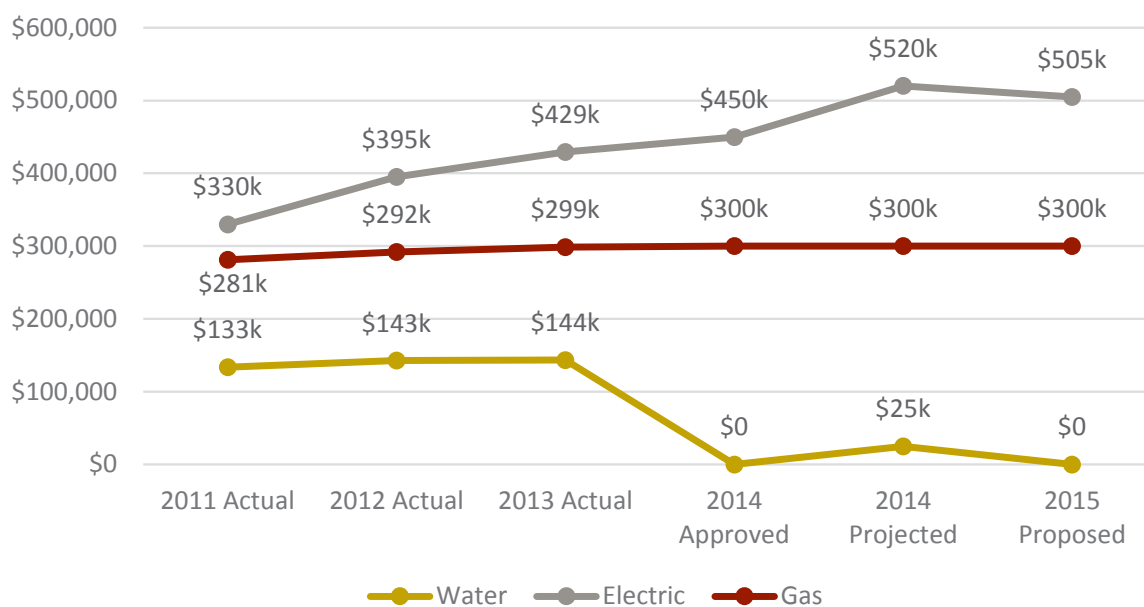
Projections indicate that the economy will be about the same as last year although last year's sales tax revenues were significantly higher than originally expected. This is partly because the city budgets conservatively but is also an indicator of the improving economy in Eagle Mountain and Utah. The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



Utility Franchise Fees

State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since utility tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2015, the utility tax revenue is proposed at \$805,000: \$505,000 from electric franchise fees and \$300,000 from gas franchise fees.

Year-Over-Year Utility Franchise Fee Revenues

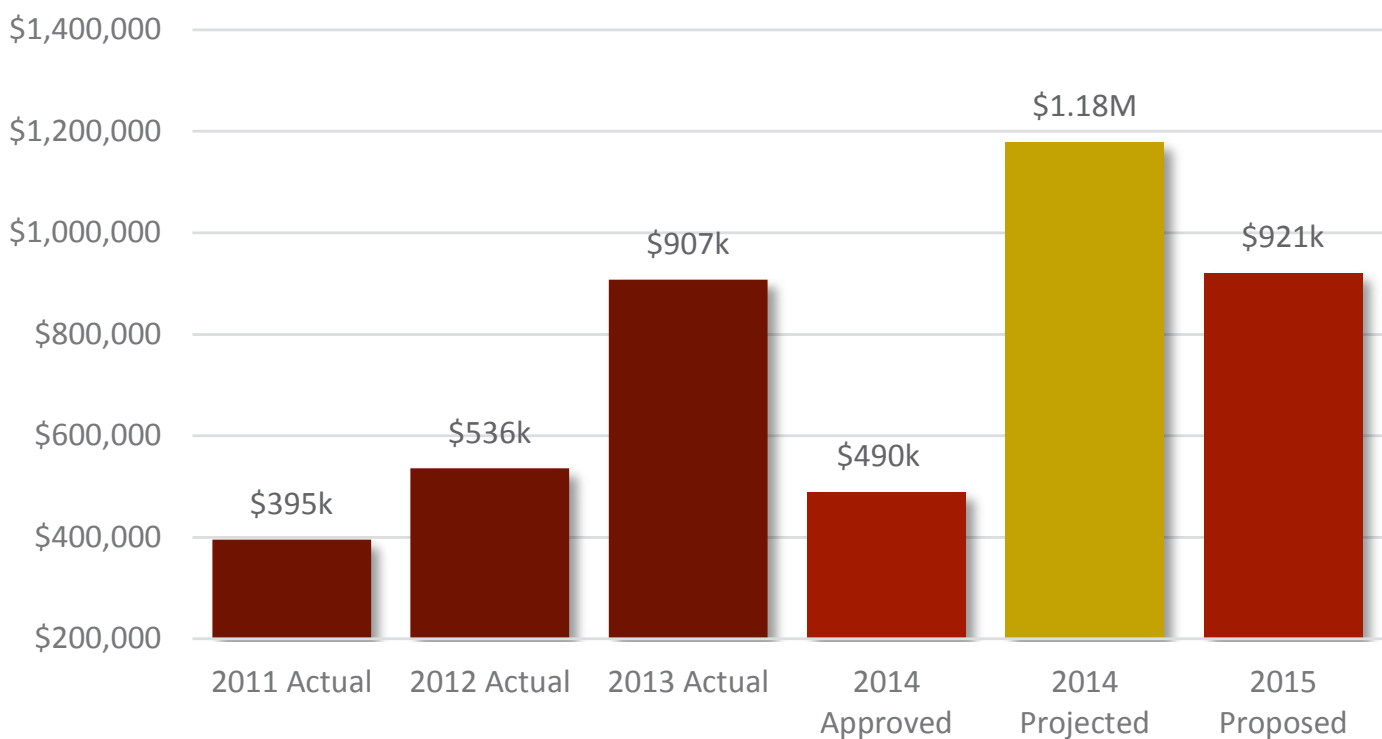


General Fund Revenues

Planning, Building, & Engineering Fees

This revenue category consists of various permits and license requirements set by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Departments. The largest component is building permit revenue, which is expected to be \$415,000 in FY 2015. Other components include building plan check revenue, expected to be \$250,000, and plat fees, expected to total \$150,000. Revenues have grown steadily over the past three years growing \$140,000+ each year. This trend is a strong indicator of an improving housing and construction market in Eagle Mountain City. .

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



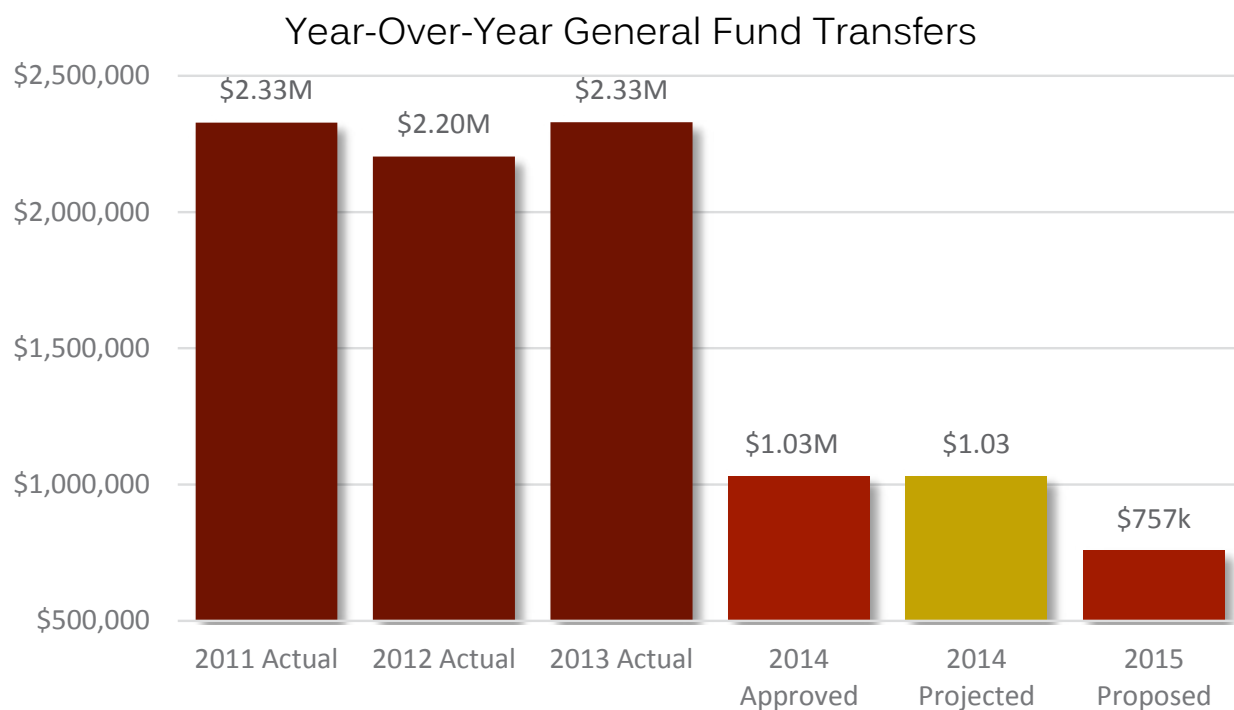
Fines and Forfeitures

This revenue category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2015, revenue from this category is proposed to be about \$277,000. This revenue source is almost completely made up of late fees which account for \$250,000 of the expected revenue.



General Fund Transfers

General Fund transfers are transfers from one fund (such as the electric fund) into the general fund. These transfers mostly consist of administrative charges. Administrative charges are essentially reimbursements for work done by general fund employees for other funds. For example, if the finance director handles calls about electric billing, the electric utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2015, General Fund transfers will drop from \$1.03 million to \$757 thousand. This is yet another area that was reduced as part of the arrangement to reduce citizen taxes and fees. The reduction in transfers from utility funds to the General Fund was used to lower utility rates which translates into lower utility bills for residents.



Recreation Fees & Miscellaneous Revenues

Recreation Fees are charges for citizens to participate in various recreation programs put on by the city. The recreation programs include baseball, soccer, basketball, and volleyball. Recreation fees are expected to be \$178,000. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2015, miscellaneous revenues are estimated at \$154,000.



General Fund

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General Fund Overview

General Fund Description and Major Changes

Description

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

Major Changes

There have been several changes to the General Fund for FY 2015. Such as the separating of Non-Departmental into 4 sub areas, Special Events was moved from being a Special Revenue back to the General Fund, and a pending sale of the electric and gas utilities.

Non-Departmental

To increase transparency the city has separated non-Departmental into 4 departments including: Human Resources, Information Technology, Building Services, and Public Information. In the past materials, supplies and services were paid from this department but personnel were paid from other departments (mainly Executive).

Special Events

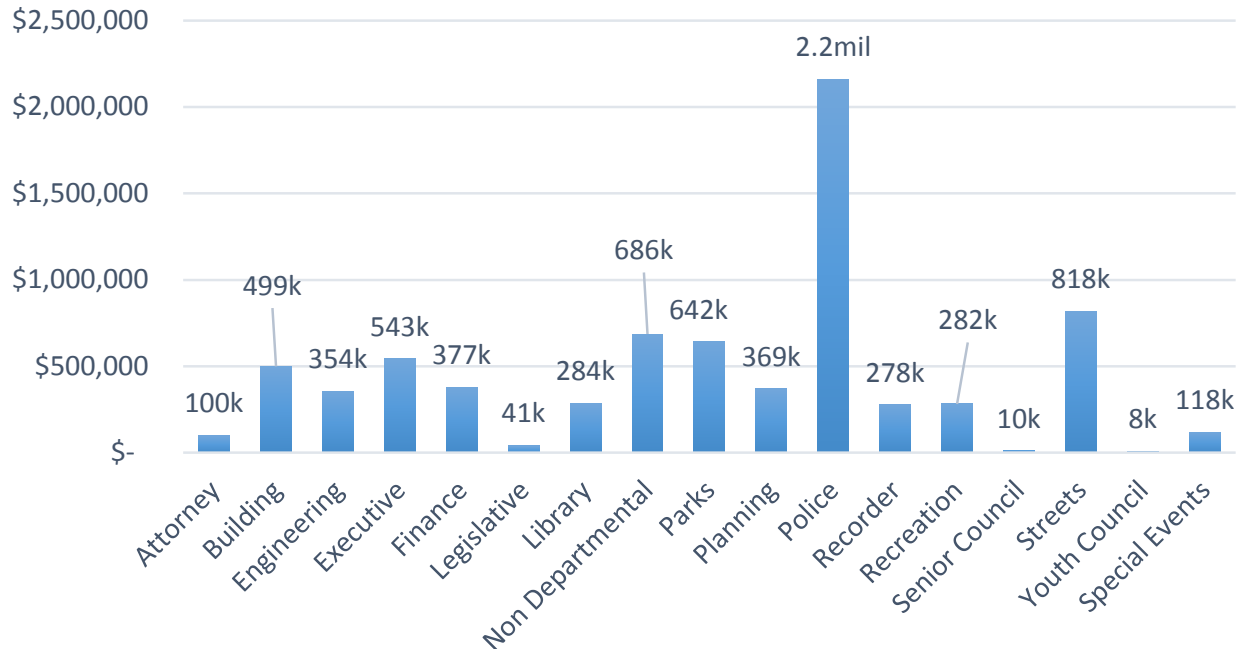
Special Events experienced a move for FY 2015 back to the General Fund. The reason for the change is due to a decrease in revenue and expenses primarily caused by the scaling back of Pony Express Days. In FY 2014 Special Events was designated as a Special Revenue Fund.

Pending Utility and Gas Sale

Even though the electric and gas utilities are budgeted as Enterprise Funds a potential sale will have an impact experienced by all departments as overall revenue and expenses change. In addition, many departments such as the Executive Department have in the past dedicated time to the successful operations of these utilities. Even though the sale is not final the City is budgeting with the sale in mind.



General Fund Expenditures by Department FY 2015



General Fund Summary

Fund 10- General Fund Revenue & Expenditure Summary						
GENERAL FUND SUMMARY EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	4,301,131	4,202,457	3,783,196	3,047,922	3,215,159	3,578,354
Materials, Supplies & Services	4,197,037	4,012,686	4,379,901	3,498,047	3,535,793	3,633,185
Internalfund Transaction	104,545	95,930	103,212	172,642	317,641	347,144
Capital Outlay	23,205	53,301	41,491	79,775	83,822	9,800
Debt Service						
Ending Balance						
Expenditure Total:	8,625,918	8,364,374	8,307,801	6,798,385	7,152,416	7,568,483
Debt Service*- The Payments for debt is now included in the <i>Internalfund Transaction</i> line item						
GENERAL FUND SUMMARY REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Sales, Property, Utility, & Use Taxes	3,912,454	4,122,052	4,442,234	4,104,000	4,475,673	4,500,500
Planning, Building, & Engineering Fees	395,430	535,621	907,498	489,500	1,179,061	920,750
Class B & C Road Funds	744,848	585,144	771,718	750,000	750,000	770,000
Charges For Services	223,370	227,990	169,160	-	20,885	-
Sport Recreation Fees	102,468	114,550	142,029	144,200	166,308	178,200
Fines & Forfeitures	377,953	324,007	335,251	384,000	382,149	277,000
Miscellaneous	407,499	384,772	473,033	612,775	623,992	154,715
Intergovernmental/Grants	269,167	367,537	233,549	48,000	26,020	10,000
Impact Fees/Equity Buy Ins	-	-	-	-	-	-
Interfund Transfers	2,328,630	2,204,200	2,329,094	1,031,453	1,031,453	757,318
Revenue Total:	8,761,820	8,865,872	9,803,566	7,563,928	8,655,541	7,568,483
GENERAL FUND BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Summary Revenue over Summary Expenditures	634,595	732,744	517,871	765,543	1,503,125	0
Fund Balance (Deficit)- Beginning:	799,400	1,433,995	2,166,739	2,684,610	2,684,610	4,187,735
Fund Balance (Deficit)- Ending:	1,433,995	2,166,739	2,684,610	3,450,153	4,187,735	4,187,736

General Fund Revenue Details

Fund 10- General Fund Revenue Detail						
SALES/PROPERTY/UTILITY/USE TAXES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
31116 Property Taxes	1,040,087	1,080,628	1,165,222	1,025,000	1,065,000	1,025,000
31121 Property Taxes (Delinquent)	5,114	2,215	9,245	4,000	2,850	5,000
31300 Sales/Use Taxes	1,809,411	1,918,612	2,053,493	2,005,000	2,215,000	2,315,000
31410 Water Utility Fee	133,467	142,559	143,513	-	24,890	-
31411 Electric Utility Fee	329,897	395,192	429,102	450,000	520,000	505,000
31412 Gas Utility Fee	281,183	292,193	298,506	300,000	300,000	300,000
31415 Municipal Utility Charge	800	10,453	11,564	15,000	11,000	12,500
31420 Motor Vehicle Fee-In-Lieu	127,144	109,984	141,312	135,000	135,000	140,000
33470 Utah State Telecom Fee	185,352	170,215	190,277	170,000	193,865	190,000
35100 BB Deferred Revenue - Sales Tax					3,087	3,000
35105 BB Deferred Revenue - Franchise Tax					4,981	5,000
Total:	3,912,454	4,122,052	4,442,234	4,104,000	4,475,673	4,500,500
PLANNING, BUILDING, ENGINEERING FEES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
32100 Business Licenses	14,851	18,718	19,598	15,000	19,000	19,000
32200 Leased Signs						
32214 Permits-Signs	50					
32220 Conditional Use	1,000					
32311 Building Permits-Building	166,382	236,332	417,575	250,000	515,000	415,000
32316 Building Permits-Grading & Excavating	622	27,792	860		750	750
32320 Building Permit- Surcharge	315		1,345			500
32340 Building Fast Track Fees		1,600	12,800	5,000	13,025	12,000
34121 Processing Fee-Recording Legal Docs	1,902	1,600	35,577	1,500	9,600	5,000
34124 Building Permits Clerical Fees		48,206	2,229			
34218 Dev Fees-Subdivision Inspections	19,961	17,825	39,157	15,000	77,700	65,000
34512 Building Permits-Plan Check	150,308	169,674	250,537	150,000	273,000	250,000
34515 Dev Fees-Plat Fees	40,239	9,274	125,204	50,000	270,000	150,000
34516 Dev Fees-Zoning and Subdivision					986	500
34517 Dev Fees-Annexation	(200)	1,500	2,617			
34550 Construction Inspection Fees		3,099		3,000		3,000
Total:	395,430	535,621	907,498	489,500	1,179,061	920,750
CLASS B & C ROAD FUNDS	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
33460 Class B & C Road Funds	744,848	585,144	771,718	750,000	750,000	750,000
B&C Road Fund Balance						20,000
Total:	744,848	585,144	771,718	750,000	750,000	770,000
CHARGES FOR SERVICES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
34320 Ambulance Services	223,370	227,990	169,160	-	20,885	-
Total:	223,370	227,990	169,160	-	20,885	-
RECREATION	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
34705 Adult Softball				4,900	3,621	4,900
34706 Women's Basketball				3,000	3,000	2,800
34707 Men's Basketball				3,000	3,000	2,800
34708 Flag Football				3,000	3,000	2,500
34709 Women's Volleyball				3,150	3,150	2,100
34710 Adult Volleyball			4,925	3,150	2,976	2,100
34711 Youth Sports	41,318	39,679	(80)		2,361	
34712 Adult Sports		1,652	6,346		1,200	
34713 Youth Soccer			52,939	40,000	40,000	
34713 Youth Soccer (Fall)						48,000
34714 Youth Baseball	32,638	41,299	41,044	42,000	42,000	43,000
34715 Youth Basketball	28,512	31,920	36,854	32,000	32,000	40,000
34717 Youth Soccer (Spring)				10,000	30,000	30,000
Total:	102,468	114,550	142,029	144,200	166,308	178,200
FINES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
35990 Utility Reconnect/Disconnect Fee	3,500	7,500	11,885	6,500	12,300	12,000
36010 Library Fines & Services	8,229	6,816	9,026	7,000	10,578	10,000
36020 Late Fees & Penalties	360,945	304,065	309,115	365,000	354,171	250,000
36080 Not Sufficient Funds (NSF) Fee	5,280	5,625	5,225	5,500	5,100	5,000
Total:	377,953	324,007	335,251	384,000	382,149	277,000



**Fund 10- General Fund
Revenue Detail (Continued)**

MISCELLANEOUS REVENUE	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
33310 County- Recreation Allotment						
33320 Animal Control Redemption						
33480 State Liquor Fund Allotment	12,537	12,676	12,155	13,000	12,500	12,500
33490 911 Tax Allotment						
34330 Fire Services	17,165	27,916	30,698		5,940	
34520 Park Fee In Lieu		15,856	10,544			
34525 Silverlake Trees	3,600	1,800	11,100		17,485	12,000
34610 Pony Express Days Sponsorships	121,903	19,394	29,850			9,500
34612 Pony Express Days Revenue (Tickets)	87,719	14,098	6,947			300
34613 Rodeo Sponsorships		81,591	81,963			
34614 Rodeo Tickets	36,087	33,997	32,846			
34615 Miss Eagle Mountain Pageant Sponsorships	1,980	1,865	1,234			2,000
Miss Eagle Mountain Pageant (Tickets)						900
34616 Miss Rodeo Pageant	75		100			
34617 Demolition Derby Tickets		18,042	22,093			
34618 Demolition Derby Sponsorships		9,220	9,680			
34620 Mutton Busting		340	310			
34621 Concert Tickets		36,542	28,906			
34622 Calf Scramble		738	475			
34623 Pancake Breakfast		435	689			500
34624 Carnival Wristbands		4,858	25,241			7,500
34625 Dutch Oven Cook-Off		179	120			140
34626 Parade		906	880			950
34627 Vendor Booth		10,315	3,940			7,000
34628 Food Vendor Booth		900	200			2,100
34629 Concert Sponsorships						
34650 Special Event Permit		265				275
34655 Exceptional Kids Club			130			1,000
34660 Community Leisure Program			1,635		60	
34721 RAD Tuitions						
34722 RADWomen Fees			315	350		350
34731 Use Fees- Parks and Public Parks	1,304	150	30	150		150
34740 Concessions- Park and Recreation		300		300		300
34890 Reimbursement- Miscellaneous			500			
34896 Reimbursement-Legal/Attorney	8,624					
34910 Services-Photo Copies	359	224	554	225	836	1,000
37010 Interest	50,897	64,706	81,398	75,000	75,000	75,000
37029 Gain on Sale of Assets	2,790	1,947				
37050 Sale-Maps/Publications	807	396	577	500	239	350
37060 Miscellaneous Donations	369	1,631	14	2,000	500	500
37070 Rental Income	1,003	1,295	449	1,250	403	400
37075 Burn Permits	1,685	1,395	100	1,500	1,400	1,500
37076 CPR Fire Misc. Income	611		433			
37090 Other Miscellaneous	54,216	18,519	73,277	15,000	6,914	15,000
39320 Library Donations	1,581	1,128	2,190	1,000	2,250	2,000
39330 Youth Council Fundraiser	616		140	2,000		500
39360 Senior Council Fundraiser	72	760	983	500	185	1,000
39410 Art Council Revenue						
39700 Contributions from Private Source						
39710 Restricted Dontations Eagle Park	500					
39715 Restricted Dontations Fire Department						
39720 Contributions - To Youth City Council	1,000	388	340		280	
37028 Proceeds From Sale of Fire Station 2				500,000	500,000	
ULGT Dividend						
Total:	407,499	384,772	473,033	612,775	623,992	154,715

General Fund Revenue Details

INTERGOVERNMENTAL TRANSFERS/GRANTS	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
31150 EMS Ambulance Grant		10,620	7,341			
31161 CERT Grant						
31163 Safety Grant - ULGT		2,559	5,658		13,020	
31165 UT Library & Technology Grant			5,623		3,000	
33120 JLUS Grant Reimbursement		186,381				
33315 Pony Express Monument Grant	25,000					
33420 COPS Grant						
33425 Pony Express Trail Grant		13,876				
33430 Community Development Block Grant	56,352					
33441 JLUS Grant Reimbursement			120,362			
33448 CLEF Grant	6,436	11,051	5,953	6,000	6,000	6,000
33449 Svcs Spanish Speakers Grant						
33450 Library Grant	130,784	48,190		4,000	4,000	4,000
33451 Fire Department Assistance Grant						
33452 LEPC High Speed Internet Grant						
33453 SAFER Grant Fire Dept.	50,595	94,860	88,613			
33455 FEMA Cert Grant						
33458 Citizens Corp Grant						
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training Grant)				38,000		
Parks and Arts Grant Proceeds						
Total:	269,167	367,537	233,549	48,000	26,020	10,000
IMPACT FEES/EQUITY BUY IN	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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						
34828 Parks Future Facilities North						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
Total:	-	-	-	-	-	-
INTERFUND TRANSFERS	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
37151 Due From-Water	538,600	516,000	498,000	226,119	226,119	247,538
37152 Due From-Sewer	521,400	418,200	396,000	229,712	229,712	242,698
37153 Due From-Electric	545,000	632,000	610,000	218,701	218,701	124,287
37155 Due From-Gas	501,000	543,000	494,000	218,609	218,609	118,084
37157 Due From-Solid Waste	90,000	95,000	271,000	36,386	36,386	36,246
37157 Due From-Solid Waste (past reimbursement)						
37158 Due From-Golf	3,000					
37159 Due From-Storm Drain	3,000		25,000	44,494	44,494	37,227
37171/2 Due From-SAA 2013-1 & 2000-1	50,000		35,094	50,000	50,000	50,000
38174 Transfer from SID 2000-1	97,500					
Transfer from Public Safety Fund Impact Fee Fund				147,432	147,432	
Due to Fund 53 (Electric)						(23,400)
Due to Fund 55 (Natural Gas)						(15,000)
Due to Fund 60 (Economic Development)				(60,000)	(60,000)	(60,000)
Due to Fund 61 (Community Events)				(80,000)	(80,000)	
Fund Balance Adjustment	(20,870)					(362)
Total:	2,328,630	2,204,200	2,329,094	1,031,453	1,031,453	757,318

Attorney

Mission

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

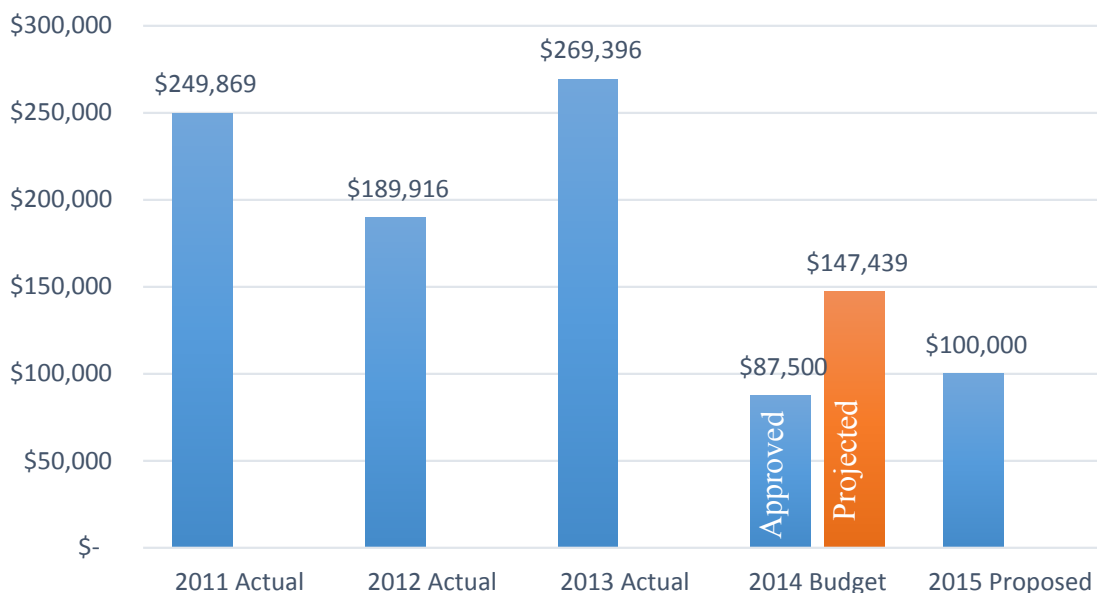
Department Description

Eagle Mountain contracts its services for legal services with Kinghorn and Harris Law to provide legal services as needed. The City Attorney attends all City Council meetings and represents or arranges for and coordinates with other counsel representing the City where City staff have not made other arrangements, and generally in all legal actions against the City not involving collections or insurance defense or other specialized litigation.



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

Attorney Department Expenditure Trends



Attorney

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 14.3%.

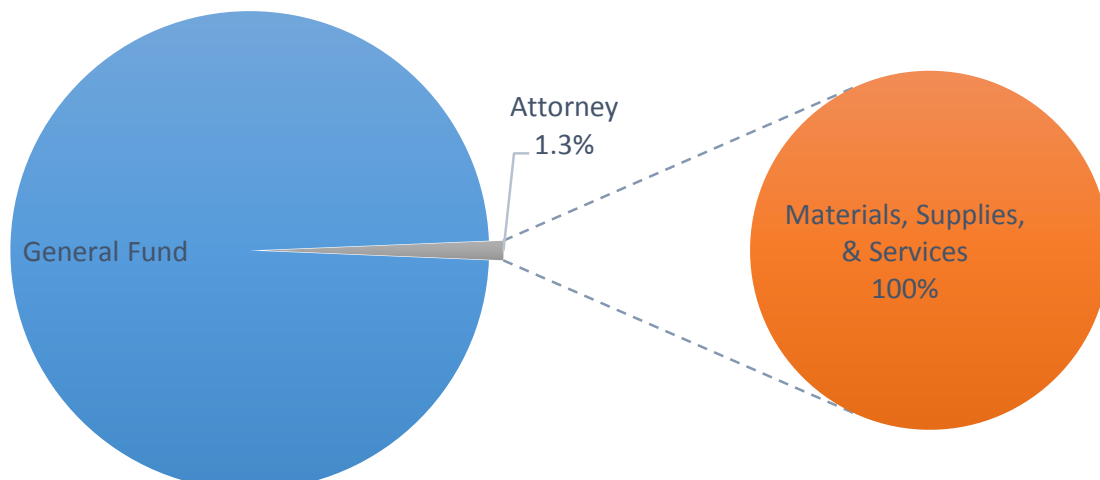
Personnel Services - There is no Personnel budget for this activity. A legal attorney is contracted from Parsons, Kinghorn, and Harris law firm to cover City projects.

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

Materials, Supplies & Services - The City anticipates that with the Utility sale the cost of legal services will decrease by \$47,439.

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

Department Expenditures Compared to General Fund Expenditures





Fund 10- General						
Department 41220- Attorney Summary						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services						
Materials, Supplies & Services	249,869	189,916	269,396	87,500	147,439	100,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	249,869	189,916	269,396	87,500	147,439	100,000
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	249,869	189,916	269,396	87,500	147,439	100,000
Revenue Total:	249,869	189,916	269,396	87,500	147,439	100,000
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General
Department 41220- Attorney Detail

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
4121 Attorney Fees	178,831	164,132	269,396	87,500	137,439	100,000
2321 Travel & Training						
4531 Professional & Technical Services	71,038	25,784			10,000	
Total:	249,869	189,916	269,396	87,500	147,439	100,000
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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.

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 are inspected and safe

Accomplishments:

- Completed all permits and reviews in a timely manner

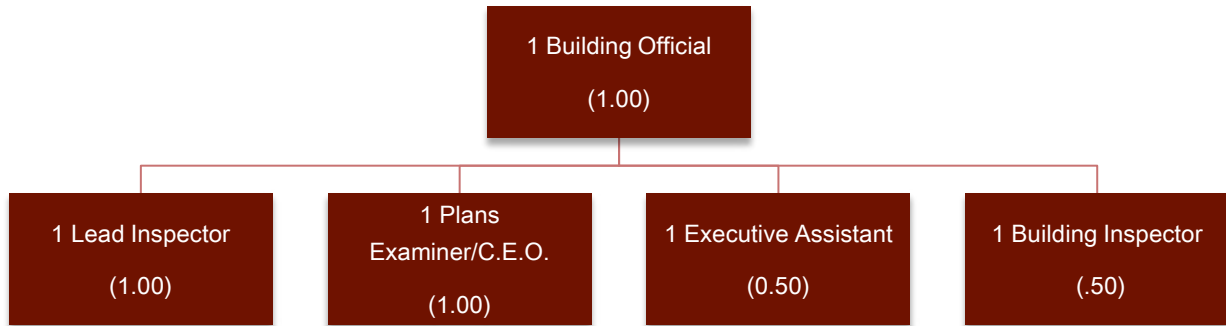
Goals:

- Implement Performance Metrics

Building	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Estimated	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Improve Inspection Request Process					
1.1	Return Calls and Emails the Day They Are Received		N/A	90%	N/A	90%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Provide Efficient Inspections					
2.1	Track Number of Reinspections Monthly		N/A	12	N/A	12
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Improve Business Processes					
3.1	Implement Time Reducing Process for Inspections, Review, Etc.		N/A	N/A	N/A	1
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.1	4	4.59	4



Building Department Organization



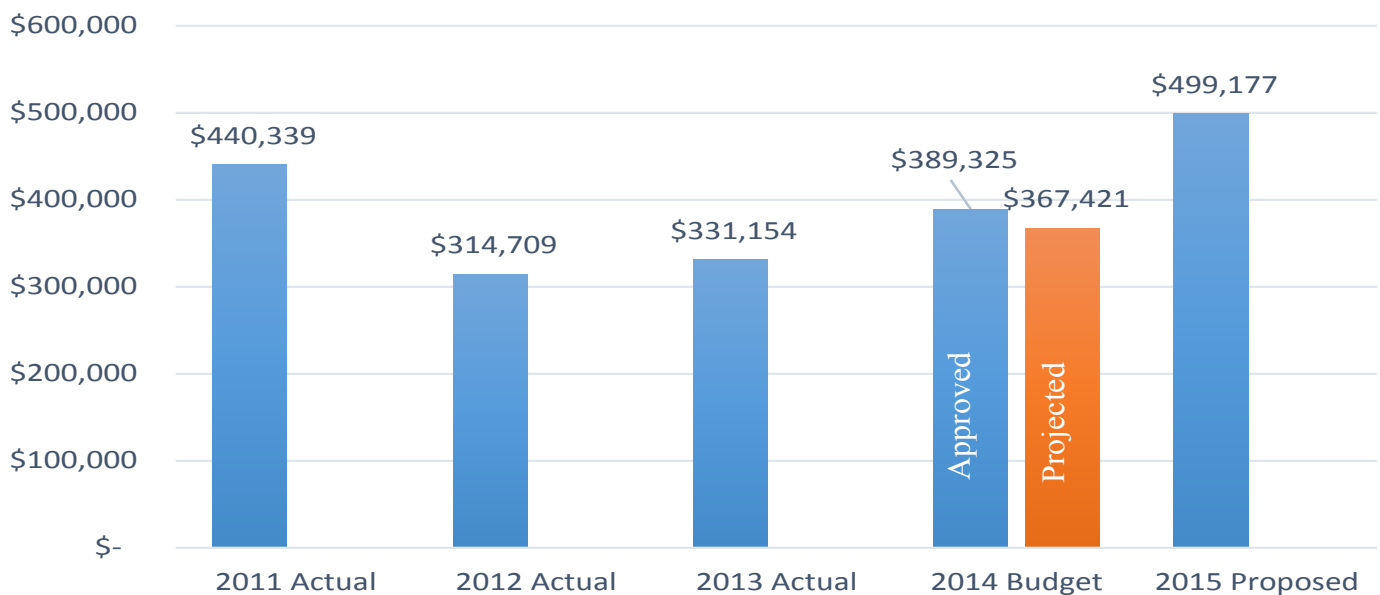
Building

*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 2015 increased by .50 for an additional Building Inspector to maintain service levels with the high growth.

Building Department Expenditure Trends



Building

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 28.2%.

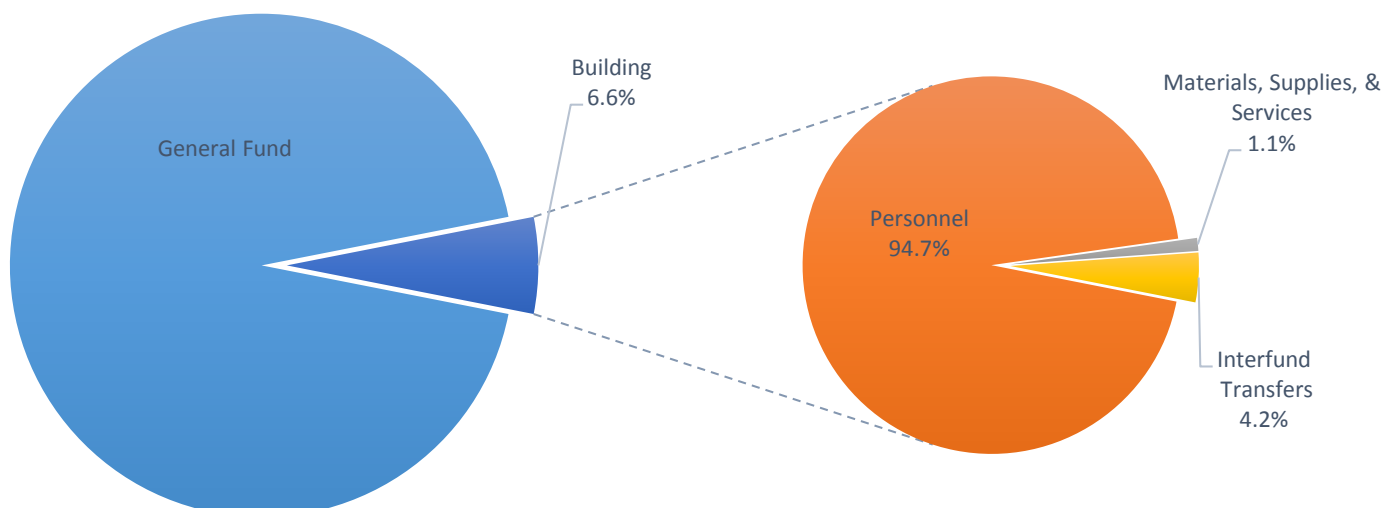
Personnel Services - Due to an increase in building in the City the City has hired additional staff for inspections which has caused an increase in personnel expenditures for salary and benefits (\$99,151).

Interfund Transactions - With additional staff the City has needed to increase fleet fund transfers for vehicle usage (\$9,800).

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

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	426,548	305,955	321,834	373,355	347,572	472,506
Materials, Supplies & Services	5,002	2,423	4,614	4,630	8,010	5,530
Interfund Transactions	8,789	6,332	4,707	11,340	11,340	21,140
Capital Outlay	-	-	-	-	500	-
Expenditure Total:	440,339	314,709	331,154	389,325	367,421	499,177
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	440,339	314,709	331,154	389,325	367,421	499,177
Revenue Total:	440,339	314,709	331,154	389,325	367,421	499,177
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	3.50	3.50	3.50	4.00	4.00	4.00
Part-time/Seasonal						
FTE Total:	7.00	6.50	3.50	4.00	4.00	4.00

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT	297,813	214,523	222,550	242,991	231,345	293,080
1112 Salaries - PT					9,017	12,854
1116 Fast Track Salaries		551	1,000	-	-	-
1211 Overtime	1,304	1,190	1,450	-	-	-
1242 Car Allowance	5,710	5,737	5,696	5,700	5,700	5,700
1300 Employee Benefits	12,997	8,515	10,577	15,065	12,589	17,507
1311 Bonus				-	-	-
1511 FICA				-	559	382
1512 Medicare	4,290	3,178	3,320	3,523	3,648	4,265
1521 Retirement	38,862	29,530	35,290	42,013	40,369	52,153
1531 State Insurance Fund				-	-	-
1541 Health Insurance	58,414	38,156	37,915	57,915	39,817	78,105
1545 Dental Insurance	4,921	3,003	2,518	4,240	3,007	5,690
1548 Vision Insurance	925	581	555	428	564	1,066
1561 Long Term Disability	1,310	990	963	1,480	956	1,704
Total:	426,548	305,955	321,834	373,355	347,572	472,506
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2120 Interest Pd - Building Bonds	2,346					750
2121 Dues, Subscriptions, Memberships	639	408	1,913	1,080	372	2,670
2321 Travel & Training	1,082	973	1,182	2,350	2,350	300
2369 Meetings	63		6			
2411 Office Expenses & Supplies			223			
2421 Postage						
2431 Uniforms & Clothing	900	1,007	1,081	1,200	1,200	1,600
2513 Equipment Supplies & Maintenance		35				210
2521 Vehicle Fuel & Maintenance						
4531 Professional/Technical Services					823	
5002 Misc. Services & Supplies	(27)		210		3,265	
Total:	5,002	2,423	4,614	4,630	8,010	5,530
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay					500	
7211 Building & Bldg. Improvements						
7410 Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	500	-
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund	8,789	6,332	4,707	11,340	11,340	21,140
Other Fund Transfer						
Total:	8,789	6,332	4,707	11,340	11,340	21,140

Engineering

Mission

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

Engineering is responsible for the supervision and performance of all engineering services in the city. The department constantly is updating records of utilities, streets, and properties. In addition, 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 City Engineer (left) is constantly looking for ways to improve City infrastructure

Accomplishments:

- Completed various projects in a timely manner

Goals:

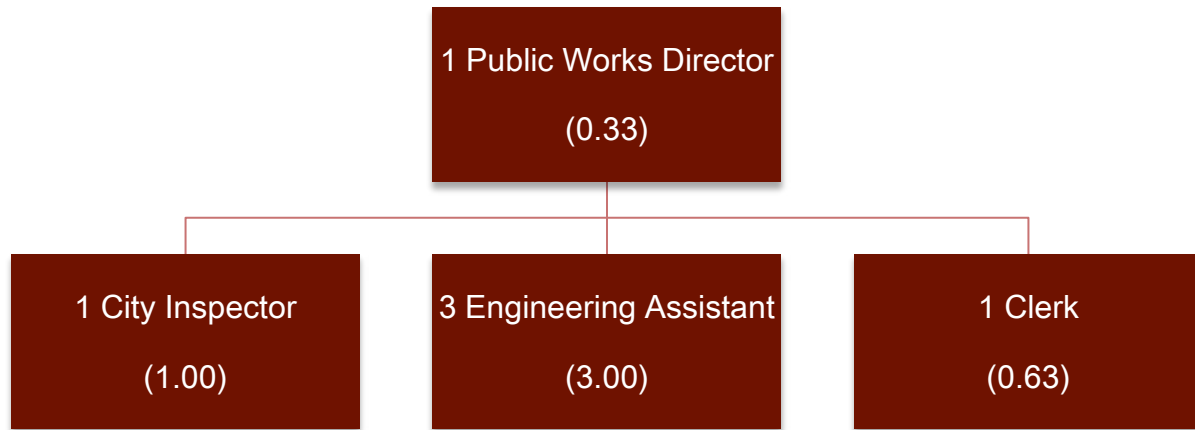
- Implement Performance Metrics for FY 2015

Public Works	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1	Be Punctual to Public Inquiry					
1.1	Messages Returned Within 24 Hours for Office Staff		N/A	95%	N/A	95%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2	Provide Information on Cost and Progress of Projects					
2.1	Post Bid Results on City Website		N/A	90%	N/A	90%
2.2	Post Upcoming Projects on City Website		N/A	90%	N/A	90%
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3	Keep Personnel Safe					
3.1	Hold Monthly Safety Meetings		N/A	90%	N/A	90%
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.6	4	4.71	

*The Public Works Director oversees the Engineering, Water, Sewer, Storm Drain, Streets, and Park Funds.



Engineering Department Organization

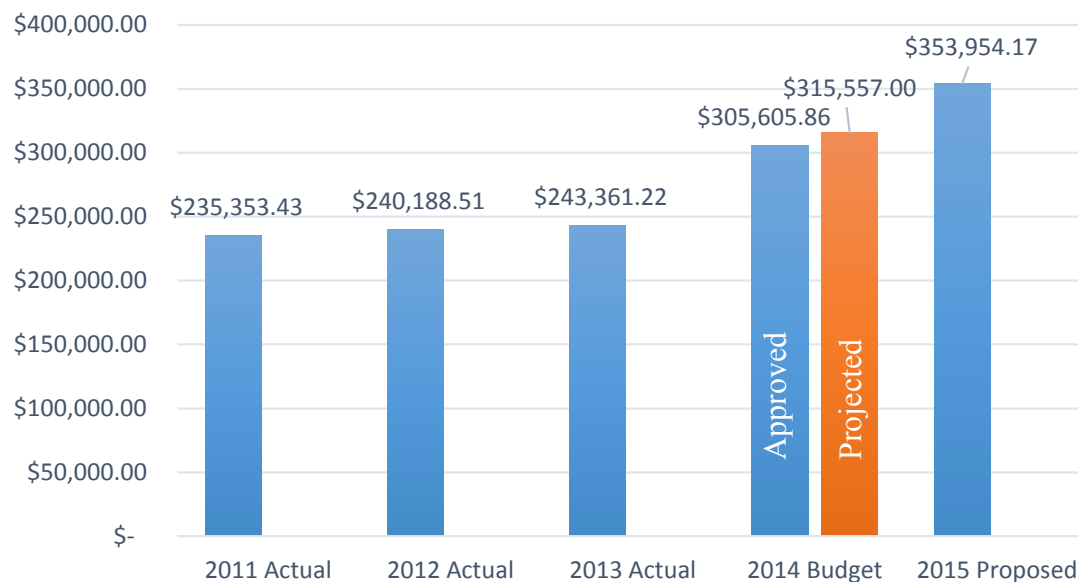


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Engineering Department Personnel Changes

FTEs increased by 2.37 for additional Engineering Assistants and more hours for the part time Clerk.

Engineering Department Expenditure Trends



Engineering

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 15.8%.

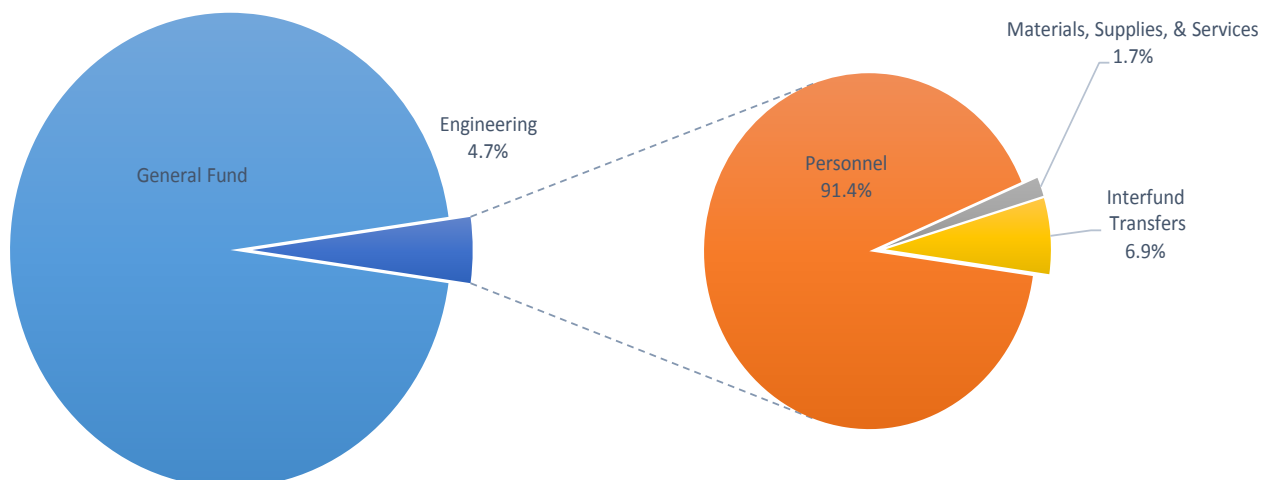
Personnel Services - This increase is due to the cost of salary and benefits for additional personnel the City plans to hire to maintain service levels (\$103,609).

Interfund Transactions - Difference between budget years is not materially significant.

Materials, Supplies & Services - This decrease (\$60,350) is due to a study performed in 2014 that will not continue in 2015.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	206,826	219,394	221,149	219,936	237,894	323,545
Materials, Supplies & Services	17,972	11,500	12,451	66,400	58,393	6,050
Interfund Transactions	8,381	9,190	9,761	19,270	19,270	24,359
Capital Outlay	2,174	105	-	-	-	-
Expenditure Total:	235,353	240,189	243,361	305,606	315,557	353,954

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	235,353	240,189	243,361	305,606	315,557	353,954
Revenue Total:	235,353	240,189	243,361	305,606	315,557	353,954

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	2.66	2.66	2.66	2.66	2.66	4.96
Part-time/Seasonal						
FTE Total:	2.66	2.66	2.66	2.66	2.66	4.96

Engineering

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	138,579	141,127	143,555	146,155	153,448	177,266
1112 Salaries PT						
Independent Contractor						32,136
1211 Overtime	3,042	9,112	5,173		5,633	13,497
1242 Car Allowance	1,887	1,892	1,881	2,000	1,881	2,000
1300 Employee Benefits	7,016	7,557	8,116	7,215	8,040	9,656
1311 Bonus						
1511 FICA						
1512 Medicare	2,013	2,137	2,117	2,119	2,271	2,766
1521 Retirement	18,953	20,488	23,305	20,120	27,385	28,766
1531 State Insurance Fund						
1541 Health Insurance	31,494	33,383	33,571	38,514	35,300	52,018
1545 Dental Insurance	2,508	2,735	2,291	2,820	2,797	3,790
1548 Vision Insurance	699	323	507	284	507	710
1561 Long Term Disability	636	639	632	709	632	940
Total:	206,826	219,394	221,149	219,936	237,894	323,545

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	1,281	344	323	1,200	1,200	850
2321 Travel & Training	1,862	2,144	1,549	1,900	2,003	2,000
2369 Meetings	160	19	18			
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	802	795	800	1,200	921	1,200
2513 Equipment Supplies & Maintenance	1,476	2,063	1,019	2,000	448	2,000
2523 Blue Stakes Supplies						
2531 Mileage Reimbursement		252		100		
4320 Engineering Services					3,821	
4531 Professional/Technical Services	12,391	5,883	8,742	60,000	50,000	
5002 Misc. Services & Supplies						
Total:	17,972	11,500	12,451	66,400	58,393	6,050

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment	2,174	105				
7412 Computer Equipment						
7414 GIS Equipment						
Total:	2,174	105	-	-	-	-

<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund	8,381	9,190	9,761	19,270	19,270	24,359
Other Fund Transfer	-					
Total:	8,381	9,190	9,761	19,270	19,270	24,359

Executive

Mission

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

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

The **Mayor's** role chief executive officer consists of administering the budget, casting a vote only for tiebreakers, external affair representation, and making appointments for council advisory boards and commissions. In addition 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.



The City Administrator Ifo Pili

Accomplishments:

- Reduced Costs for Pony Express Days

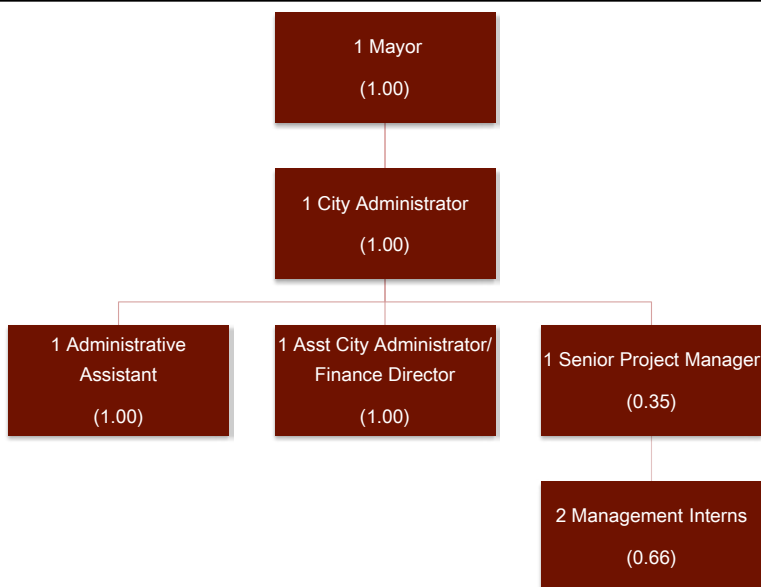
Goals:

- Keep public up to date on the potential utility sale

Executive	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Keep Public Informed					
1.1	Conduct a Citizen's Survey		Y	Y	Y	Y
1.2	Provide Monthly Updates on Current City Events		N/A	N/A	N/A	12
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Provide Quality Documentation					
2.1	Create PAFR for Greater Transparency		N	Y	Y	Y
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Improve Government Efficiency					
3.1	Percent of Internal Audit Findings Resolved		N/A	N/A	N/A	90%
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	3.9	4	5.04	4



Executive Department Organization

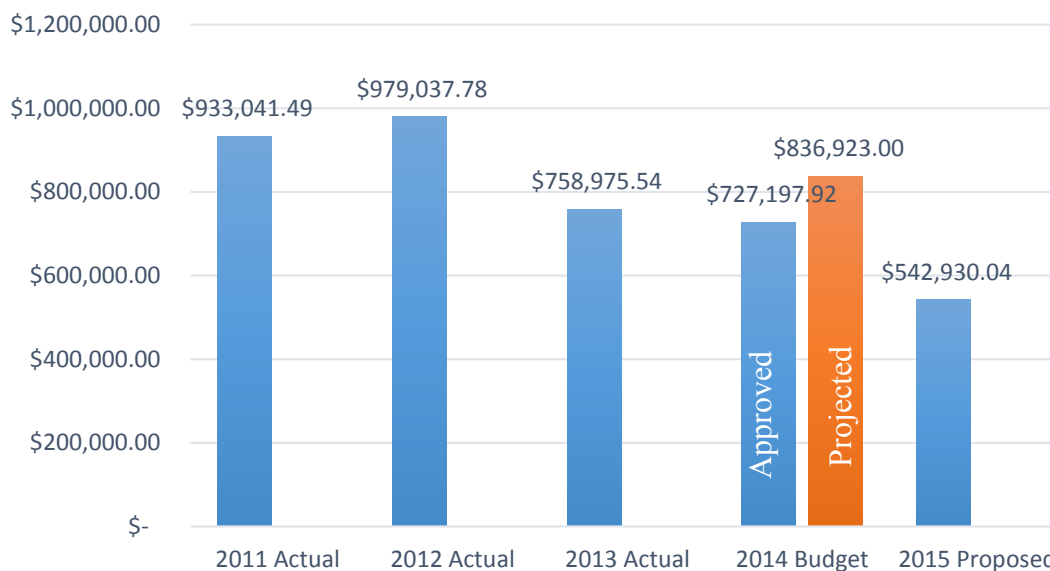


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Executive Department Personnel Changes

FTEs decreased in FY 2015 due to the Public Information Officer and HR Manager being sub departments of Non-Departmental instead of a part of the Executive Department.

Executive Department Expenditure Trends



Executive

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget DECREASED by 25.3%.

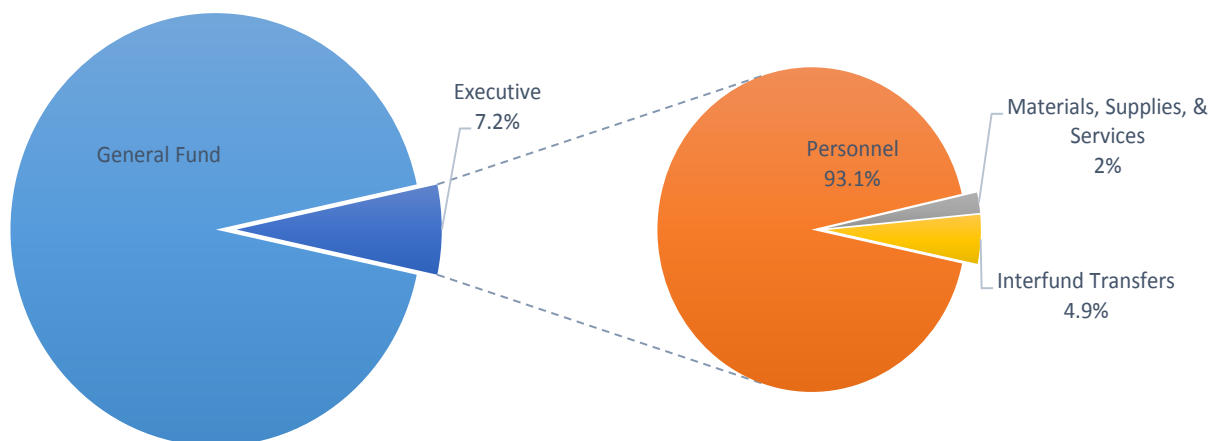
Personnel Services - The City has made personnel changes with public information being its own department and costs of personnel for public information have now been budgeted for in Non-Departmental: Public Information (\$171,130).

Interfund Transactions - This decrease of \$12,138 is due to the sale of one of the City's vehicles used by the Executive Department.

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

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	900,591	959,210	731,252	676,661	788,131	505,531
Materials, Supplies & Services	20,950	11,779	12,420	12,000	10,255	11,000
Interfund Transactions	11,500	8,049	15,303	38,537	38,537	26,399
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	933,041	979,038	758,976	727,198	836,923	542,930
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	933,041	979,038	758,976	727,198	836,923	542,930
Revenue Total:	933,041	979,038	758,976	727,198	836,923	542,930
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected	1	1		1	1	1
Appointed	1	1		1	1	1
Full-time	5	5		4.35	4.35	2.35
Part-time/Seasonal	0.66	0.66		0.66	0.66	0.66
FTE Total:	7.66	7.66	0.00	7.01	7.01	5.01

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

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT	611,575	668,945	507,218	469,302	533,863	344,093
1111 Annual Leave Payout				10,000		
1112 Salaries - PT	30,481	16,431	16,739		25,665	17,846
1211 Overtime	16,649	9,706	1,588	7,800	1,778	5,000
1242 Car Allowance	6,018	6,036	6,125	6,000	6,000	6,000
1300 Employee Benefits	33,738	36,905	40,442	23,617	40,530	16,994
1311 Bonus				-		-
1511 FICA	6,573	6,089	5,339	1,140	6,199	1,106
1512 Medicare	9,499	9,862	7,571	6,805	8,431	5,248
1521 Retirement	73,725	79,884	53,880	65,861	64,154	50,625
1531 State Insurance Fund				-		-
1541 Health Insurance	100,568	112,912	84,510	77,462	91,683	52,330
1545 Dental Insurance	7,918	8,362	5,276	5,671	7,130	3,812
1548 Vision Insurance	1,555	1,711	1,173	572	1,314	714
1561 Long Term Disability	2,293	2,367	1,390	2,432	1,384	1,762
Total:	900,591	959,210	731,252	676,661	788,131	505,531

Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	2,911	2,481	2,294	2,500	2,530	2,500
2211 Public Notices						
2321 Travel & Training	15,290	3,298	7,165	7,500	6,274	7,500
2369 Meetings	1,583	1,634	2,612	1,000	766	1,000
2411 Office Expenses & Supplies						
2421 Postage						
2513 Equipment Supplies & Maintenance		46				
2521 Vehicle Fuel & Maintenance						
2531 Mileage Reimbursement						
4531 Professional/Technical Services	483	4,319	350			
5002 Misc. Services & Supplies	684					
5003 Special Projects				1,000	685	
Total:	20,950	11,779	12,420	12,000	10,255	11,000

Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment						-
7412 Computer Equipment						-
7552 Furniture						-
Total:	-	-	-	-	-	-

Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund	11,500	8,049	15,303	38,537	38,537	26,399
Other Fund Transfer						
Total:	11,500	8,049	15,303	38,537	38,537	26,399

Finance

Mission

-Maintaining the City financially sound and solvent through adherence of Generally Accepted Accounting Principles and State laws; while maintaining public transparency through accurate and timely book keeping and billing

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



The Finance Department prepares the Annual Financial Audit Report

Accomplishments:

- Awarded CAFR for 4th consecutive year
- Awarded Distinguished Budget Award for the 7th yr.
- Created first PAFR for the City.

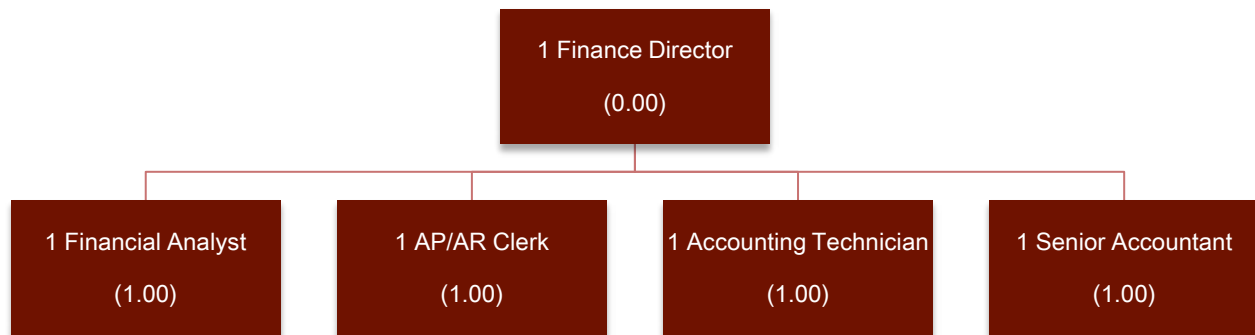
Goals:

- Develop a 5 year financial plan
- Receive CAFR
- Receive Distinguished Budget Award for 2015

Finance	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Complete Requirements for PAFR Award					
1.1	Received PAFR Award		N	Y	Y	Y
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Complete Requirements for GFOA CAFR Award					
2.1	Received CAFR Award		Y	Y	Y	Y
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Plan and Maintain a 5 Year Financial Plan					
3.1	Create and Maintain 5 Year Financial Plan		N	Y	N	Y
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	3.9	4	4.95	4



Finance Department Organization



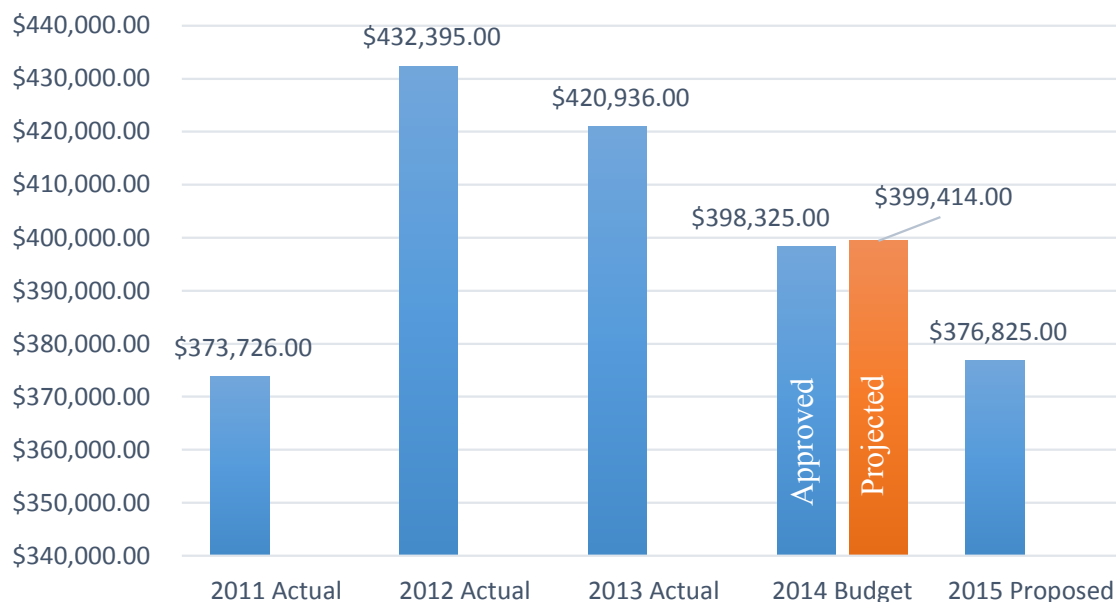
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Finance Department Personnel Changes

FTEs are the same, however, the old Finance Director has become the new Assistant City Manager and is paid through the Executive Dept. and the city has hired an additional Financial Analyst to assist the Finance Dept.

Finance

Finance Department Expenditure Trends



Finance

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

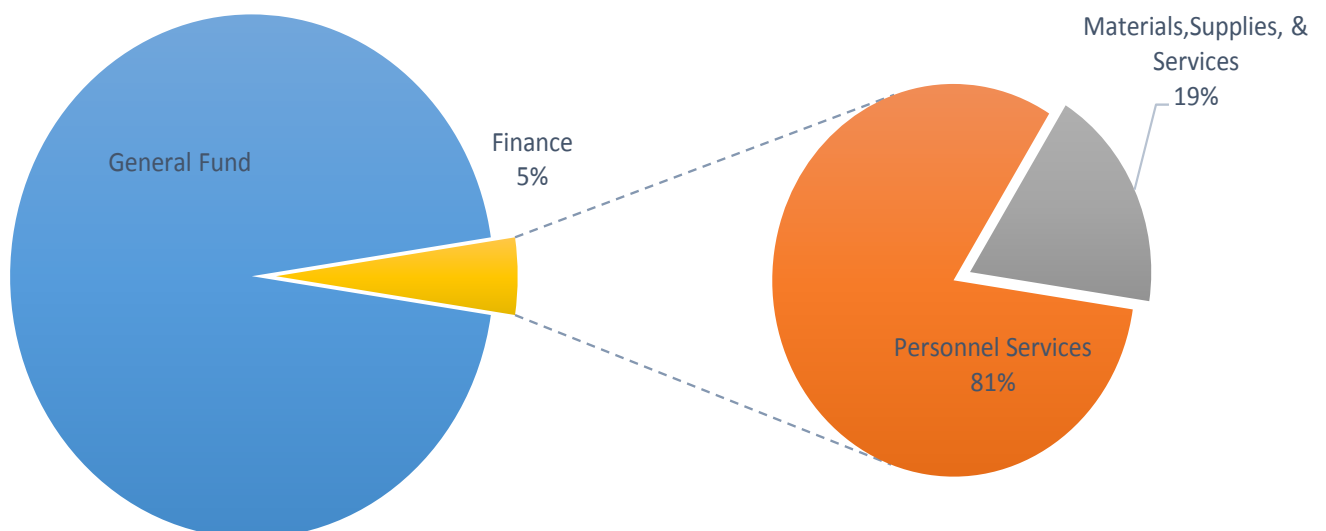
The total budget DECREASED by 5.4%.

Personnel Services - Due to personnel change of the finance director becoming the assistant administrator and remaining as finance director some of the cost of salary and benefits for this position have been placed in the executive department (\$16,525).

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

Materials, Supplies & Services - We anticipate less auditing which will lead to lower expenses (\$4,975).

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



Department Expenditures Compared to General Fund Expenditures



Fund 10- General Sub 11 - Executive Department 41410- Finance & Accounting Summary						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	213,398	274,149	241,010	323,550	333,675	307,025
Materials, Supplies & Services	160,327	158,246	179,926	74,775	65,739	69,800
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	373,726	432,395	420,936	398,325	399,414	376,825
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	373,726	432,395	420,936	398,325	399,414	376,825
Revenue Total:	373,726	432,395	420,936	398,325	399,414	376,825
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	3.00	3.00	3.00
Part-time/Seasonal						
FTE Total:	3.00	3.00	3.00	4.00	4.00	4.00

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

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	147,055	198,856	158,829	213,008	218,915	194,562
1211 Overtime	26	2		-		-
1300 Employee Benefits	8,531	7,122	10,025	11,544	12,945	10,243
1311 Bonus				-		-
1511 FICA				-		-
1512 Medicare	2,030	2,746	2,204	3,089	3,091	2,821
1521 Retirement	19,686	21,232	24,915	32,192	37,719	30,514
1531 State Insurance Fund				-		-
1541 Health Insurance	32,129	39,851	41,154	57,915	54,875	62,484
1545 Dental Insurance	2,748	3,064	2,769	4,240	4,506	4,552
1548 Vision Insurance	517	611	621	428	843	852
1561 Long Term Disability	676	664	493	1,134	781	997
Total:	213,398	274,149	241,010	323,550	333,675	307,025
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	240	50	870	375	870	1,250
2321 Travel & Training	2,125	919	972	3,600	3,100	3,300
2369 Meetings	123	136	144	300	105	250
2411 Office Expenses & Supplies			(274)			
2421 Postage						
2513 Equipment Supplies & Maintenance		24				
2531 Mileage Reimbursement						
4140 Banking Fees	118,418	125,712	138,052	25,000	25,000	25,000
4151 Auditing & Accounting	39,320	31,405	40,162	42,500	36,009	37,000
4211 Computer Network & Data Process						
4221 Web Site Maintenance	(150)					
4261 Computer Software & Maintenance	600					
4521 Collection Fees				3,000	655	3,000
4531 Professional/Technical Services	(348)					
5002 Misc. Services & Supplies						
Total:	160,327	158,246	179,926	74,775	65,739	69,800
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	-	-	-	-	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Legislative



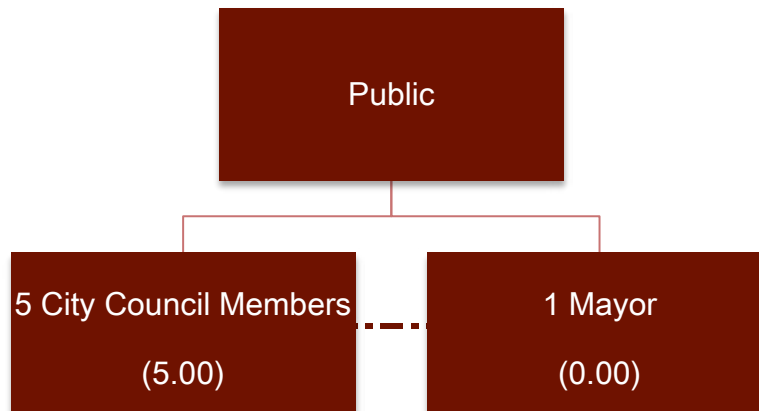
Mission

-Through responsible and careful policy representing residents and ensuring their safety and well-being.

The purpose of city council is to discharge the obligations and responsibilities imposed by State law and City Ordinances, while ensuring the citizen's needs are met. Some major responsibilities include reviewing the annual operating and capital improvement budgets, policy making, appointments for vacancies on committees, and monitoring State legislative activity that has impact on the City. In addition the Council is responsible for the arbitration of conflicting interests that arise during the course of City business.



Legislative Department Organization

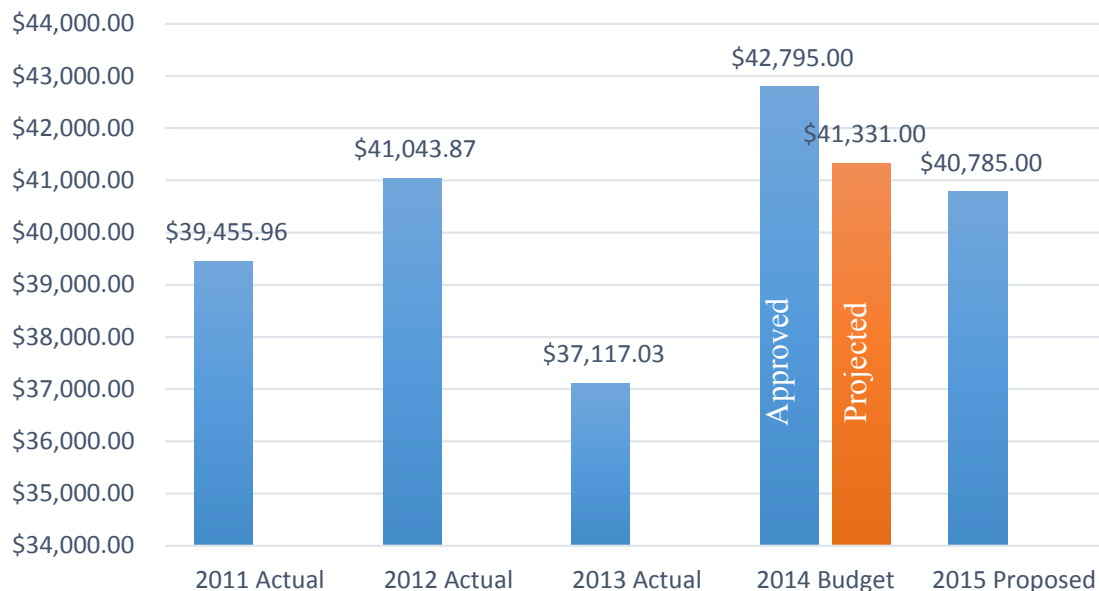


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Legislative Department Personnel Changes

There were no changes to personnel this year.

Legislative Department Expenditure Trends



Legislative

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

*The total budget **DECREASED** by 4.7%.*

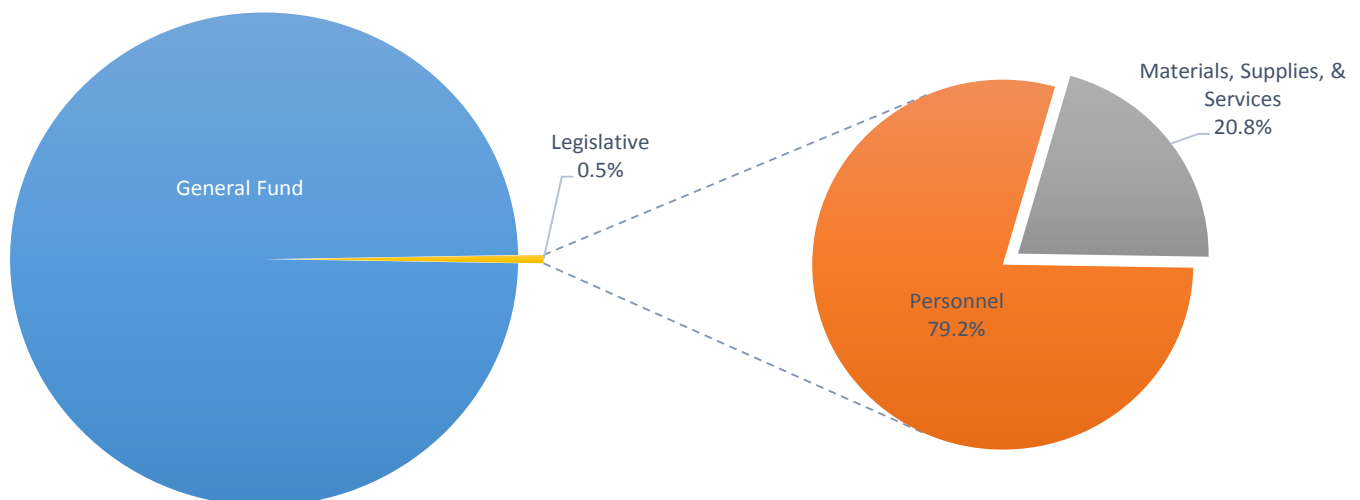
Personnel Services - Difference between budget years is not materially significant.

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

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

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	32,395	32,295	32,295	32,295	31,373	32,285
Materials, Supplies & Services	7,061	8,749	4,822	10,500	9,958	8,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	39,456	41,044	37,117	42,795	41,331	40,785
REVENUE	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	39,456	41,044	37,117	42,795	41,331	40,785
Revenue Total:	39,456	41,044	37,117	42,795	41,331	40,785
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected	5.00	5.00	5.00	5.00		
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	0.00	0.00

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

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,000	30,000	30,000	29,143	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,960	1,860	1,860	1,860	1,807	1,850
1512 Medicare	435	435	435	435	423	435
1531 State Insurance Fund						
Total:	32,395	32,295	32,295	32,295	31,373	32,285
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	25	138		500	500	500
2321 Travel & Training	2,884	3,996	2,130	6,000	6,000	4,000
2369 Meetings	4,167	2,488	2,246	3,000	2,770	3,000
2411 Office Expenses & Supplies		576		500	688	500
2421 Postage						
2513 Equipment Supplies & Maintenance	131					
4531 Professional/Technical Services		688				
4950 Elections						
5002 Misc. Services & Supplies	(147)	179	446	500	-	500
5003 Special Projects		684	2,734			
Total:	7,061	8,749	4,822	10,500	9,958	8,500
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7412 Computer Equipment	1,751					
Total:	-	-	-	-	-	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

Library

Mission

-Fulfilling educational, informational, cultural, and recreational needs of the community through a welcoming, respectful and professional atmosphere.

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 the Library has been increasing its resources that are accessible online.



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

Goals:

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

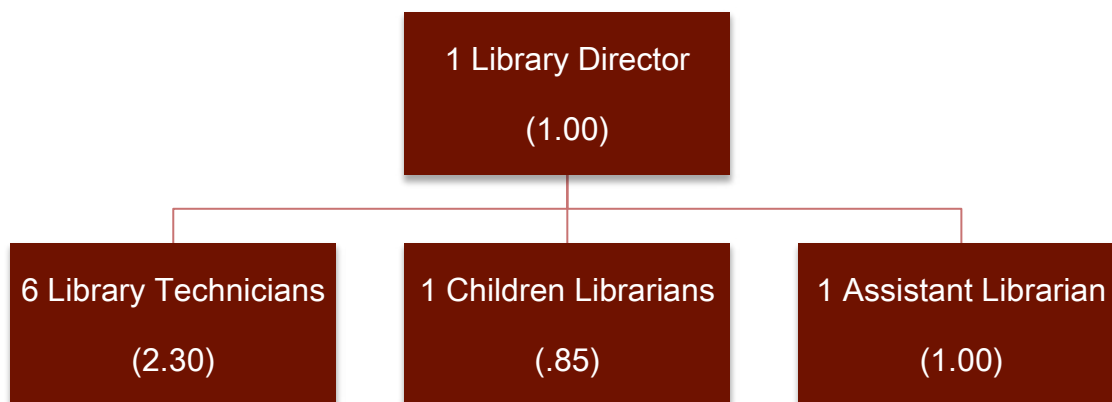
Accomplishments:

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

Library	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Maintain State Benchmarks for Programs Offered and Visits					
1.1	Total Library Visits		N/A	52278	68983	52278
1.2	Total Library Programs Offered		N/A	206	145	206
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	To Meet and Exceed State Library Certification Standards					
2.1	State Library Certification Received		Y	Y	Y	Y
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Maintain State Benchmarks for Circulation and Program Attendance					
3.1	Circulation		N/A	144846	165090	144846
3.2	Total Attendance for Programs		N/A	135	81	135
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	5	4	5.33	4



Library Organization

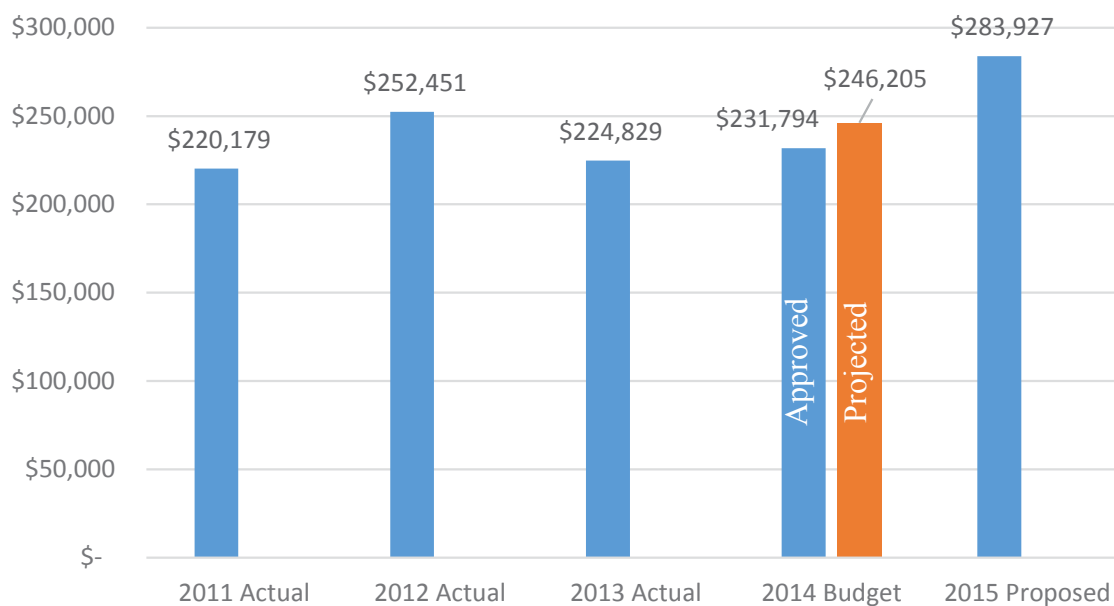


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Library Personnel Changes

FTEs increased by .85 for additional part time library technicians to help maintain service levels for the demand.

Library Expenditure Trends



Library

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 22.5%

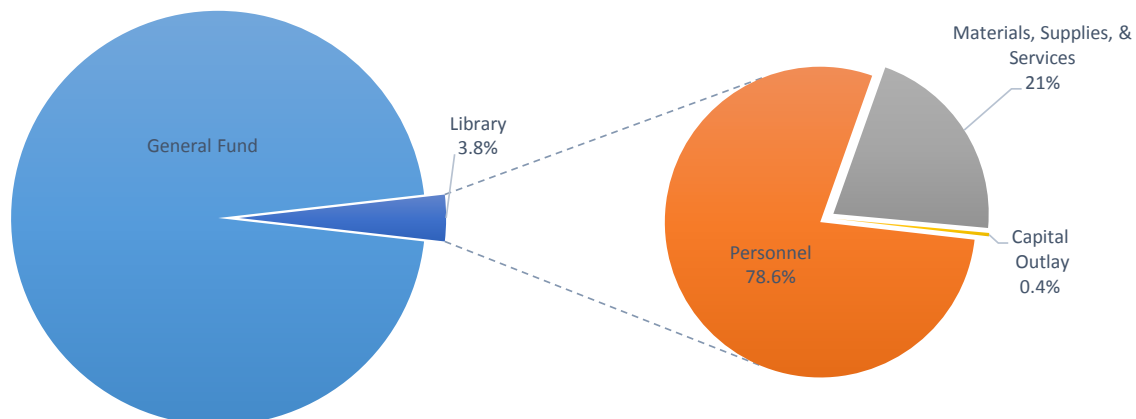
Personnel Services - Employee hours were increased for better service levels increasing the budget by \$46,454.

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

Materials, Supplies & Services - Changes include membership renewals (\$4,017), unique library supplies (\$600), and an increase in ebooks and downloads (\$1,600).

Capital Outlay - An increase of \$1,000 can be accounted for a new office printer/scanner/fax.

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	137,197	143,081	161,083	176,773	191,360	223,227
Materials, Supplies & Services	82,981	109,370	49,543	53,021	52,844	59,700
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	14,203	2,000	2,000	1,000
Expenditure Total:	220,179	252,451	224,829	231,794	246,205	283,927

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	220,179	252,451	224,829	231,794	246,205	283,927
Revenue Total:	220,179	252,451	224,829	231,794	246,205	283,927

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	2.00	2.00	2.00
Part-time/Seasonal	2.52	2.52	-	2.43	2.43	3.15
FTE Total:	2.52	2.27	-	4.43	4.43	5.15

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries			20,833	76,055	54,166	93,366
1112 PT/Temp Seasonal Salaries	93,761	97,654	91,123	46,809	80,905	66,479
1211 Overtime				-	-	-
1300 Employee Benefits (401k or 457)	3,538	3,586	4,483	4,715	5,124	5,789
1311 Bonus						
1511 FICA	2,217	2,408	2,958	2,507	3,250	3,524
1512 Medicare	1,277	1,327	1,534	1,782	1,878	2,318
1521 Retirement	7,773	7,963	10,066	13,150	14,240	17,245
1531 State Insurance Fund						
1541 Health Insurance	25,761	27,334	27,552	28,958	28,897	31,242
1545 Dental Insurance	2,212	2,146	1,879	2,120	2,246	2,276
1548 Vision Insurance	416	419	414	214	414	426
1561 Long Term Disability	242	244	241	463	241	563
Total:	137,197	143,081	161,083	176,773	191,360	223,227

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	451	1,454	774	6,171	6,983	11,900
2321 Travel & Training	812	545	1,245	1,250	325	500
2369 Meetings	185	217	287	400	163	300
2411 Office Expenses & Supplies	1,133	1,193	3,946	2,400	2,400	3,000
2421 Postage						
2513 Equipment Supplies & Maintenance	1,264	1,665	23	1,800	1,794	2,000
2531 Mileage Reimbursement						
4211 Computer Network & Data Process	6,148	12,821	14,450	14,000	14,000	13,000
5002 Misc. Services & Supplies	1,008	774				
5791 Library Materials & Books	1,401	18,808	18,809	20,000	20,400	22,000
5795 Library Materials From Grants	70,080	69,629	8,532	6,000	6,000	6,000
5856 Library Events	500	2,263	1,476	1,000	780	1,000
Total:	82,981	109,370	49,543	53,021	52,844	59,700

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment				2,000	2,000	
7412 Computer Equipment						1,000
7552 Furniture			14,203			
Total:	-	-	14,203	2,000	2,000	1,000

<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	0	0	0	0	0	0

Non-Departmental



The Non-Departmental fund includes care for City

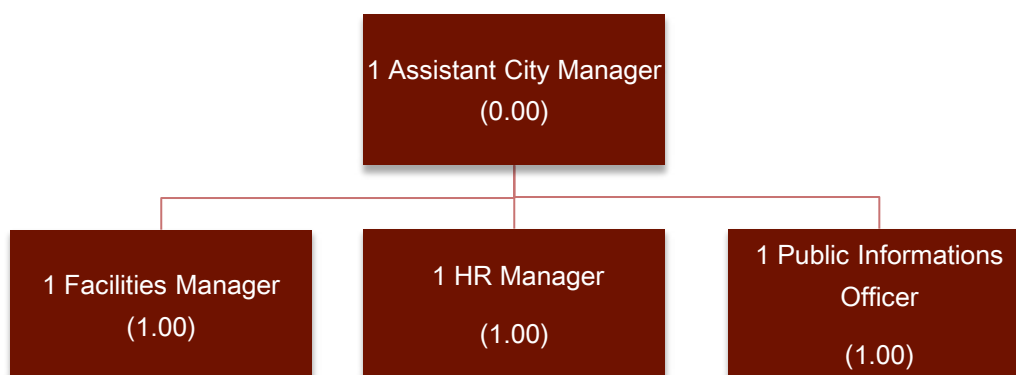
Mission

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

Non Departmental includes the Receptionist, Facilities Manager, Information Technology (IT), and Other Assigned Expenses. The Receptionist greets and accommodates visitors to city hall. The Facilities Manager clean and maintains City facilities. IT is contracted out and performs care, maintenance and troubleshooting of software, servers, computers, and mobile devices. Other Assigned Expenditures includes the following: employee activities, office supplies, postage, uniforms, janitorial services, land line phones, mobile phones, city website, software licenses, tech, equipment, and insurance.



Non-Departmental Organization

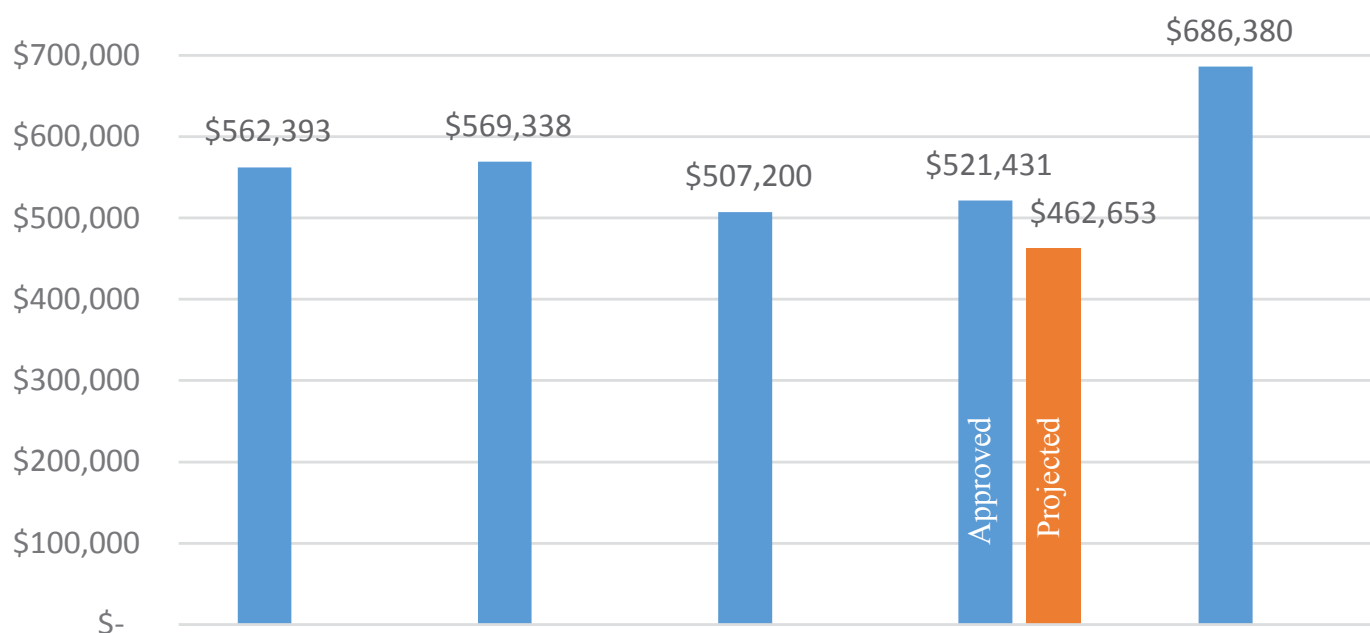


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Non-Departmental Personnel Changes

FTEs increased by 1 as the HR Manager and Public Information Officer were added from the Executive Department. The City previously had 2 part time Receptionists whose duties are now covered by Utility Billing Clerks.

Non-Departmental Expenditure Trends



Non-
Departmental

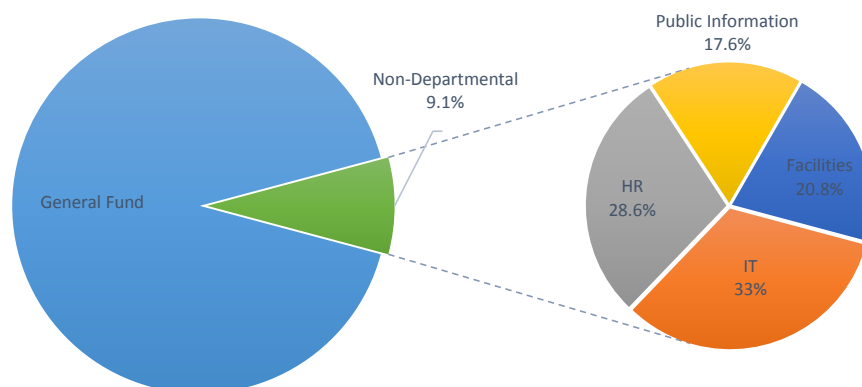
Non-Departmental

Summary of Budget Changes

FY 2015 Proposed compared to FY 2014 Approved

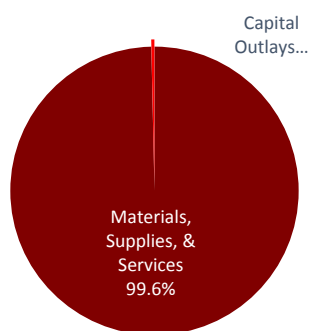
In past fiscal years these four departments were combined under only the title of Non-Departmental and assumed the costs of Capital Outlays, Materials, Supplies, Services, and Interfund Transactions. The costs of personnel were placed among a few departments such as the Executive Department. A separation of Information Technology, Public Information, Human Resources, and Building Services was created for better transparency.

Department Expenditures Compared to General Fund Expenditures

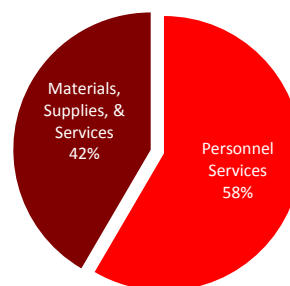




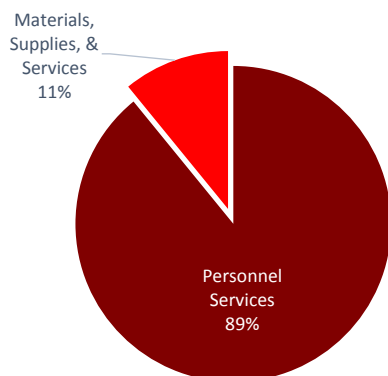
Information Technology



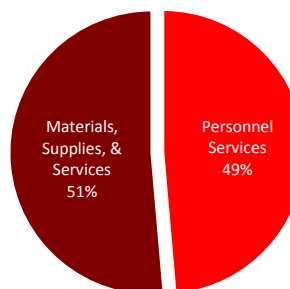
Human Resources



Public Information



Facilities



Non-Departmental

Information Technology Details

Fund 10- General						
Sub 19						
Department 41955 - Non-Departmental-Information Technology						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	-	-	-	-	-	225,900
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	800
Expenditure Total:	-	-	-	-	-	226,700
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	-	-	-	-	-	226,700
Revenue Total:	-	-	-	-	-	226,700
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Department 41955 - Non-Departmental-Information Technology

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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:	-	-	-	-	-	-
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships						-
2320 Allocated Credit Cards						-
2369 Meetings						-
2513 Equipment, Supplies & Maintenance						-
3311 Telephone						49,000
3313 Cell Phones/Pagers						30,000
3315 DSL Service						1,500
4221 Website Maintenance						6,000
4261 Computer Software & Maintenance						125,500
4531 Professional/Technical Services						13,900
Total:	-	-	-	-	-	225,900
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7211 Building & Bldg. Improvements						-
7412 Computer Equipment						800
7552 Furniture						-
Total:	-	-	-	-	-	800
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						-
Other Fund Transfer						-
Total:	-	-	-	-	-	-



Human Resources Details

Fund 10- General Sub 19 Department 41980 - Non-Departmental-Human Resources						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	-	-	114,506
Materials, Supplies & Services	-	-	-	-	-	81,500
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	-	-	-	-	-	196,006
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	-	-	-	-	-	196,006
Revenue Total:	-	-	-	-	-	196,006
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						1.00
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	1.00

Department 41980 - Non-Departmental-Human Resources

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT						65,343
1112 Salaries - PT						-
1115 Unemployment						5,000
1211 Overtime						-
1300 Employee Benefits						4,051
1511 FICA						-
1512 Medicare						947
1521 Retirement						11,298
1531 State Insurance Fund						9,000
1541 Health Insurance						15,621
1545 Dental Insurance						1,138
1548 Vision Insurance						213
1551 HSA Admin Fees						1,500
1561 Long Term Disability						394
Employee Assistance Plan						
Total:	-	-	-	-	-	114,506
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships						25,000
2320 Allocated Credit Cards						
2369 Meetings						
2371 Educational Assistance						9,000
2378 Safety Awards						1,000
2379 Employee Activities						10,000
2411 Office Expenses & Supplies						22,000
2431 Uniforms & Clothing (Office Employees)						3,500
6211 Insurance and Surety Bond						11,000
Total:	-	-	-	-	-	81,500
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Non-Departmental

Public Information Details

Fund 10- General Sub 19 Department 41970 - Non-Departmental-Public Information						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	-	-	107,479
Materials, Supplies & Services	-	-	-	-	-	13,140
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	-	-	-	-	-	120,619
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	-	-	-	-	-	120,619
Revenue Total:	-	-	-	-	-	120,619
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						1.00
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	1.00

Fund 10- General Sub 19 Department 41970 - Non-Departmental-Public Information						
Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT						72,092
1112 Salaries - PT						-
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits						4,470
1511 FICA						-
1512 Medicare						1,045
1521 Retirement						12,465
1531 State Insurance Fund						
1541 Health Insurance						15,621
1545 Dental Insurance						1,138
1548 Vision Insurance						213
1551 HSA Admin Fees						
1561 Long Term Disability						435
Employee Assistance Plan						
Total:	-	-	-	-	-	107,479
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships						390
2321 Travel & Training						1,500
2369 Meetings						50
2421 Postage						11,000
4541 Printing and Mailing						
4561 Citizen Survey						
5003 Special Projects						200
Total:	-	-	-	-	-	13,140
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-



Facilities Details

Fund 10- General Sub 19 Department 41950 - Non-Departmental-Facilities						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	-	-	69,555
Materials, Supplies & Services	-	-	-	-	-	73,500
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	-	-	-	-	-	143,055
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	-	-	-	-	-	143,055
Revenue Total:	-	-	-	-	-	143,055
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						1.00
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	1.00

Fund 10- General Sub 19 Department 41950 - Non-Departmental-Facilities						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT						41,884
1112 Salaries - PT						-
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits						2,597
1511 FICA						-
1512 Medicare						607
1521 Retirement						7,242
1531 State Insurance Fund						
1541 Health Insurance						15,621
1545 Dental Insurance						1,138
1548 Vision Insurance						213
1551 HSA Admin Fees						
1561 Long Term Disability						253
Employee Assistance Plan						
Total:	-	-	-	-	-	69,555
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2513 Equipment Supplies & Maintenance						5,000
2610 Buildings & Ground Maintenance						30,000
2612 Janitorial Services						18,500
2613 Contract Services (Janitorial)						20,000
3111 Utilities						
4531 Professional/Technical Services						
Total:	-	-	-	-	-	73,500
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7211 Building & Bldg. Improvements						
7412 Computer Equipment						
7552 Furniture						
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Parks

Mission

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

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 a high quality of landscape maintenance, irrigation systems, construction projects, chemical applications, and playground maintenance that enhance the beauty of recreational areas. The Parks Division provides recreation for all ages and helps in facilitating connections between residents, parks, and trails.



The splash pad at Nolan Park is a popular attraction

Public Works	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Be Punctual to Public Inquiry					
1.1	Messages Returned Within 24 Hours for Office Staff		N/A	95%	N/A	95%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Provide Information on Cost and Progress of Projects					
2.1	Post Bid Results on City Website		N/A	90%	N/A	90%
2.2	Post Upcoming Projects on City Website		N/A	90%	N/A	90%
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Keep Personnel Safe					
3.1	Hold Monthly Safety Meetings		N/A	90%	N/A	90%
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.6	4	4.71	4

*The Public Works Director oversees the Engineering, Water, Sewer, Storm Drain, Streets, and Park Funds.



Parks Department Organization

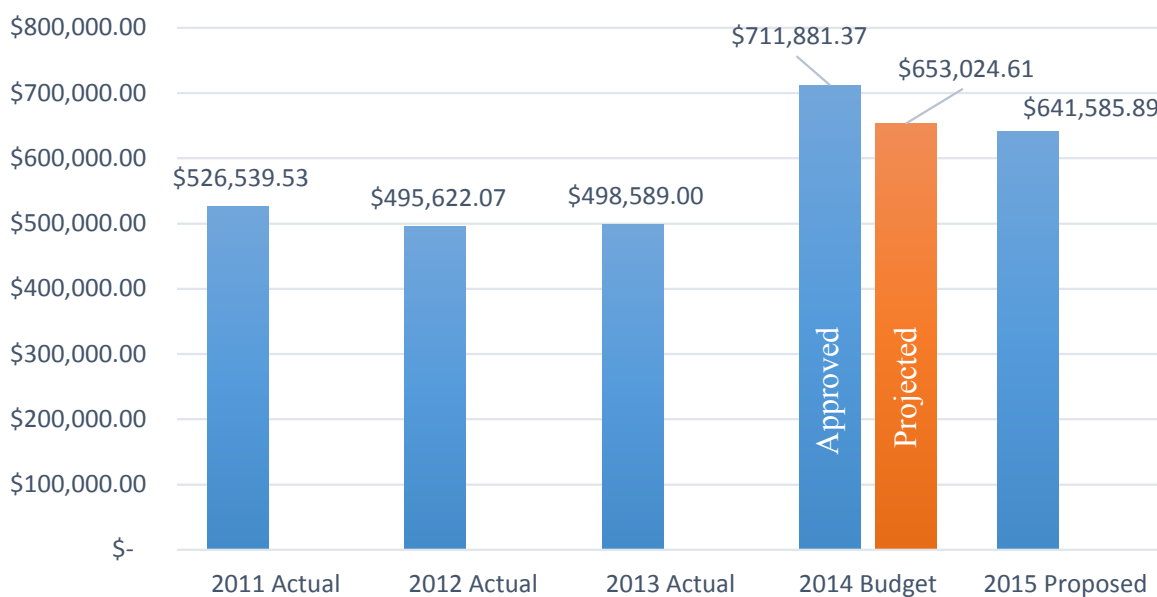


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Parks Department Personnel Changes

FTEs increased by .50 as the Parks Department now has a full time Director over its operations. Previously it was supervised on a part time basis by the Assistant Public Works Director.

Parks Department Expenditure Trends



Parks

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget DECREASED by 9.9% .

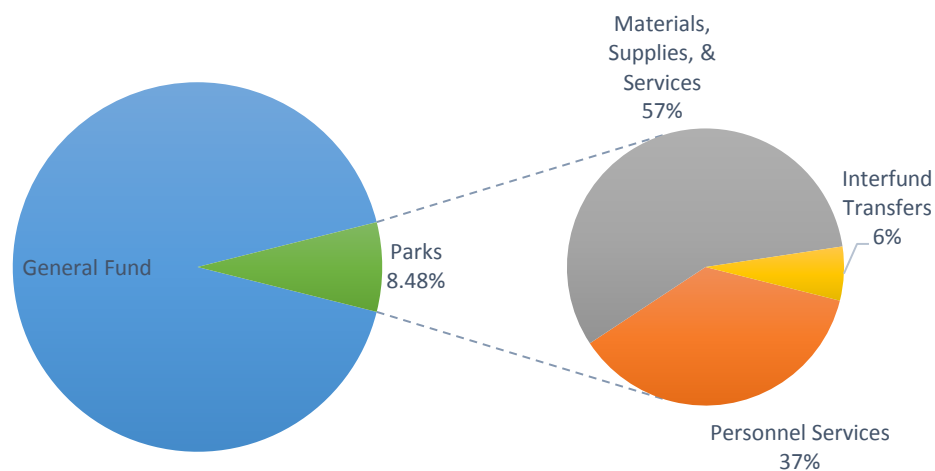
Personnel Services - Departmental restructuring has lead to this decrease (\$7,179).

Interfund Transactions - Change in expenses is attributable to a vehicle replacement program to fill department needs (\$8,990).

Materials, Supplies & Services - Changes can be accounted for with new trailer maintenance (\$5,127), park structure maintenance (\$5,000), an increase in ground bids (\$32,006), and additional park maintenance (\$22,557).

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	266,892	235,098	212,437	243,359	249,725	236,180
Materials, Supplies & Services	228,334	216,671	263,167	391,509	326,287	365,103
Interfund Transactions	26,313	25,831	22,985	31,313	31,313	40,303
Capital Outlay	5,000	18,021	-	45,700	45,700	-
Expenditure Total:	526,540	495,622	498,589	711,881	653,025	641,586
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	526,540	495,622	498,589	711,881	653,025	641,586
Revenue Total:	526,540	495,622	498,589	711,881	653,025	641,586
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	3.50	3.50	3.50	4.00	4.00	4.00
Part-time/Seasonal						
FTE Total:	3.50	3.50	3.50	4.00	4.00	4.00

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	154,597	144,091	133,295	152,319	157,653	129,397
1112 PT/Temp Seasonal Salaries			0	-		20,800
1113 Salaries - FT Temp			3,148		4,000	-
1211 Overtime	27,233	14,010	11,610	-	11,310	-
1300 Employee Benefits	10,173	8,061	8,121	8,799	9,749	8,023
1311 Bonus			0	-		-
1511 FICA			201	168	425	337
1512 Medicare	2,581	2,248	2,107	1,910	2,514	2,027
1521 Retirement	24,302	21,491	22,833	24,538	29,076	23,900
1531 State Insurance Fund						
1541 Health Insurance	42,954	40,752	28,415	50,676	31,187	46,863
1545 Dental Insurance	3,693	3,190	1,744	3,710	2,758	3,414
1548 Vision Insurance	700	635	427	374		639
1999 Long Term Disability	660	620	537	864	594	781
Total:	266,892	235,098	212,437	243,359	249,725	236,180
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, subscriptions, & memberships	400	175	322	700	700	750
2321 Travel & Training	800	630	1,089	1,500	1,500	2,125
2369 Meetings	17	49		200		200
2411 Office Expenses & Supplies				-		-
2431 Uniforms & Clothing	2,120	1,854	1,951	2,000	1,281	1,800
2513 Equipment Supplies & Maintenance	18,252	17,139	18,503	17,700	13,873	19,000
2521 Vehicle Fuel & Maintenance	35			-		-
2610 Buildings & Ground Maintenance	3,870	1,738	3,231	5,000		5,000
3111 Utilities				-		-
4531 Professional/Technical Services	109,793	152,402	203,647	315,000	247,994	280,000
4811 Equipment Rental/Lease	5,868	7,131	8,807	12,409	9,953	14,228
5002 Misc. Services & Supplies	(27)			-		-
5410 Landscaping Maintenance	28,677	24,042	24,460	25,000	7,433	30,000
5420 Trail Maintenance	12,064	8,148	1,157	10,000	41,554	10,000
5425 Silverlake Trees	44,726	2,514		-		-
5721 Chemicals & Fertilizers	1,741	850		2,000	2,000	2,000
5760 Other Special Departmental Supplies						
Total:	228,334	216,671	263,167	391,509	326,287	365,103
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment	5,000	18,021		45,700	45,700	
Total:	5,000	18,021	-	45,700	45,700	-
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund	26,313	25,831	22,985	31,313	31,313	40,303
Other Fund Transfer						
Total:	26,313	25,831	22,985	31,313	31,313	40,303

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.

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

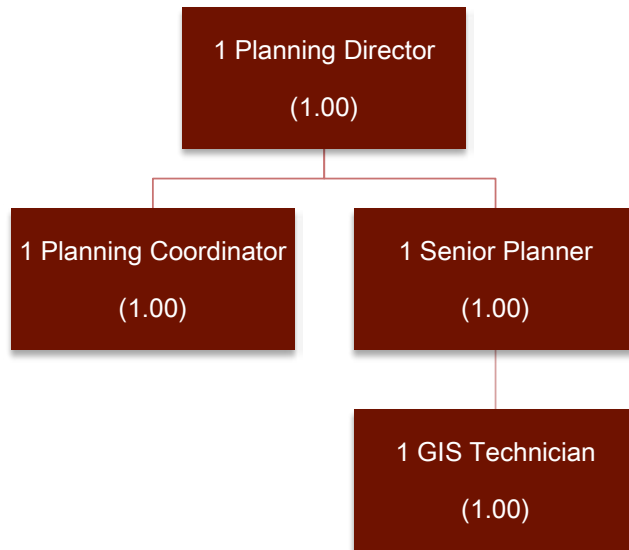


The department plans the smart and orderly growth of Eagle Mountain City

Planning	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1	Educate Residents of City Planning Projects & Responsibilities					
1.1	Create and Post a Short Video About City Planning		N/A	Y	N	-
1.2	Post Planning Commission Meeting Packets on the Website		N/A	90%	N/A	90%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2	Improve the Development Approval Process					
2.1	Track Subdivision and Bldg. Permits & Make Projections		N/A	2	N/A	2
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3	Update Project Tracking Systems					
3.1	Update Old Digital and Paper Projects		N/A	20	N/A	20
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.1	4	4.6	



Planning Department Organization



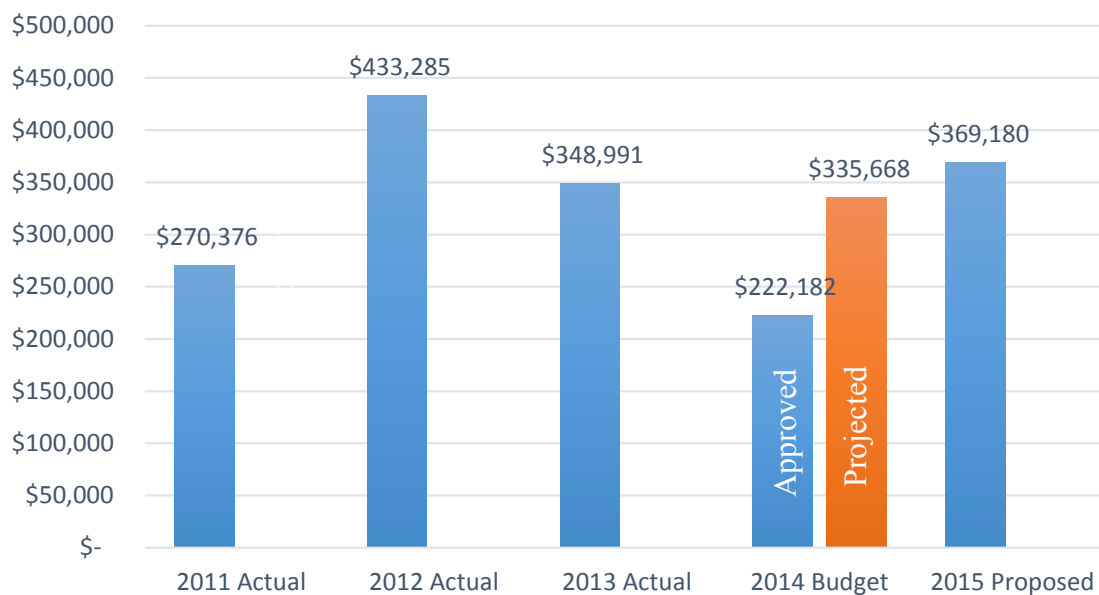
Planning

*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 increased by .17 as the Planning Dept. has a full time Planning Coordinator.

Planning Department Expenditure Trends



Planning

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 66.2%

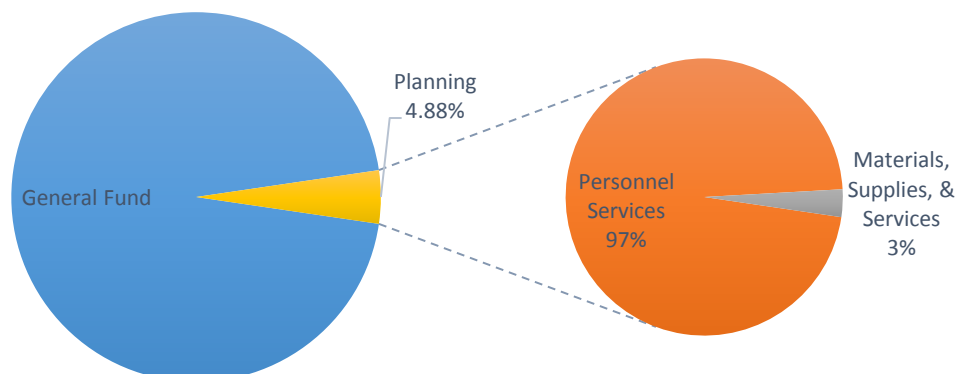
Personnel Services - Due to growth new positions were created to maintain service levels and increase is attributable to these salaries and benefits (\$146,313).

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

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

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	252,500	240,007	269,431	210,992	327,740	357,305
Materials, Supplies & Services	15,238	188,912	74,666	11,190	7,928	11,875
Interfund Transactions	2,638	4,366	4,894	-	-	-
Capital Outlay	0	-	-	-	-	-
Expenditure Total:	270,376	433,285	348,991	222,182	335,668	369,180
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	270,376	433,285	348,991	222,182	335,668	369,180
Revenue Total:	270,376	433,285	348,991	222,182	335,668	369,180
PERSONNEL SUMMARY(FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	2.83	2.83	2.83	2.83	4.33	4.00
Part-time/Seasonal						
FTE Total:	2.83	2.83	2.83	2.83	4.33	4.00

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

Personnel Services		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111	Salaries	152,528	173,075	180,401	137,528	208,391	236,178
1112	Part-Time Salaries	27,116		2,750	8,923	16,456	-
1211	Overtime				-		-
1300	Employee Benefit	16,720	11,738	14,358	8,011	17,926	14,643
1311	Bonus						-
1511	FICA	226	1,289	1,088	135	1,020	-
1512	Medicare	2,507	2,452	2,584	1,977	3,227	3,425
1521	Retirement	23,217	20,119	27,275	22,340	32,434	33,745
1531	State Insurance Fund				-		-
1541	Health Insurance	26,654	28,108	37,188	28,958	43,421	62,484
1545	Dental Insurance	2,330	2,133	2,527	2,120	3,421	4,552
1548	Vision Insurance	416	430	543	214	616	852
1561	Long Term Disability	785	663	716	787	828	1,425
Total:		252,500	240,007	269,431	210,992	327,740	357,305
Materials, Supplies, Services		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121	Dues, Subscriptions, Memberships	670	726	692	1,100	806	1,400
2321	Travel & Training	6,733	3,021	1,617	3,690	3,690	5,365
2369	Meetings	93	208	107	300		300
2411	Office Expenses & Supplies						
2431	Uniforms & Clothing	183	264	114			400
2531	Mileage Reimbursement	63			100		100
4261	Software, Maintenance & GIS	4,711	34,342	225	500	429	-
4531	Professional/Technical Services				5,000		3,810
5001	Misc. Services & Supplies	29	170	100	500		500
6550	Capital - Studies (JLUS)		147,114	70,793			
6810	Discounts of Permit Fees	2,756	3,066	1,017		3,003	
Total:		15,238	188,912	74,666	11,190	7,928	11,875
Capital Outlay		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410	Equipment						
7411	Office Equipment						
7412	Computer Equipment						
Total:		-	-	-	-	-	-
Interfund Transactions		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154	Transfer to Fleet Fund	2,638	4,366	4,894			
Total:		2,638	4,366	4,894	-	-	-

Police



Keeping the City safe and educated

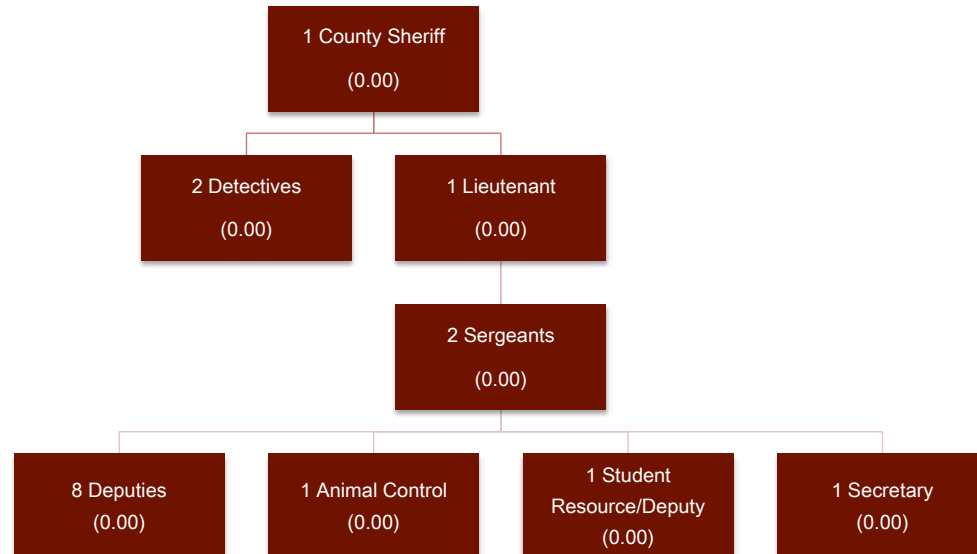
Mission

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.

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.



Police Department Organization



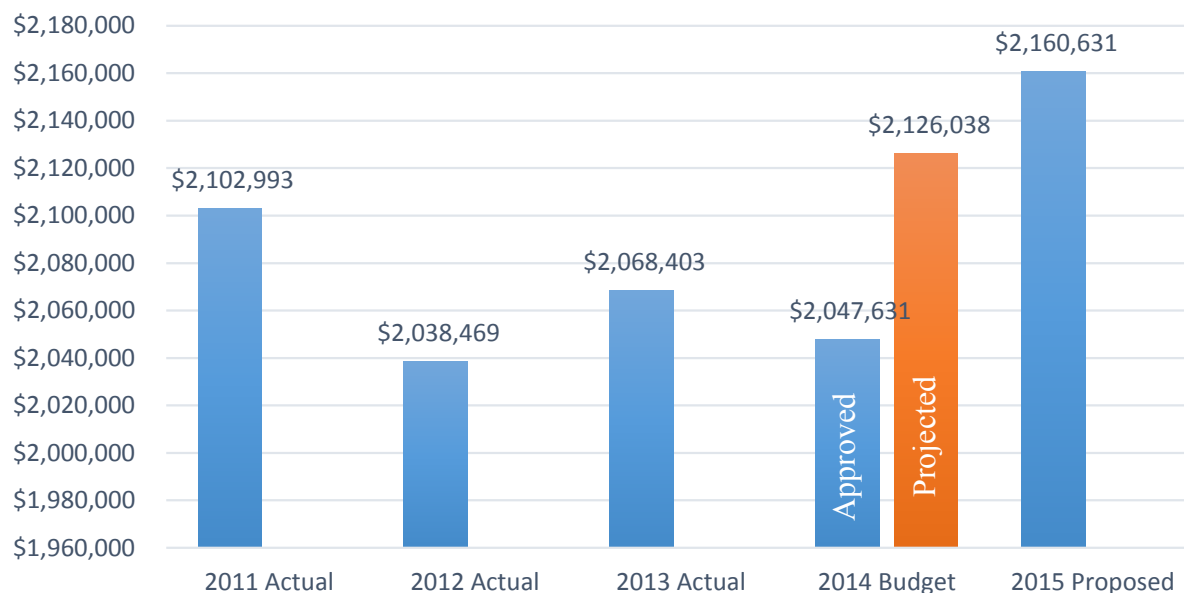
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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

Police Department Personnel Changes

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

Police Department Expenditure Trends



Police

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 5.5%.

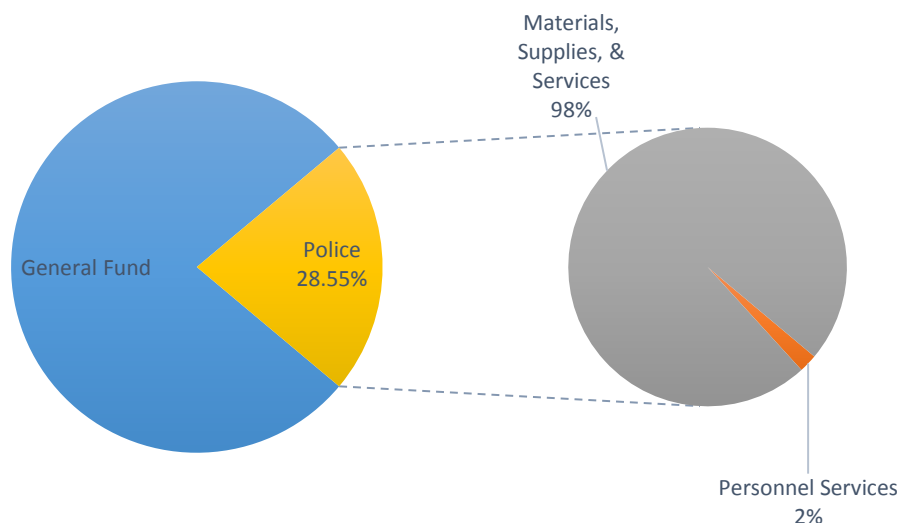
Personnel Services - Non material change. The costs associated with personnel is due to crossing guards which the City hires and pays for but includes with the Police Department budget.

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

Materials, Supplies & Services - An additional officer will be added in FY 2015 (\$113,000).

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	46,145	45,970	46,951	46,009	57,167	46,009
Materials, Supplies & Services	2,056,849	1,992,499	2,021,452	2,001,622	2,068,872	2,114,622
Interfund Transactions						
Capital Outlay						
Expenditure Total:	2,102,993	2,038,469	2,068,403	2,047,631	2,126,038	2,160,631

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	2,102,993	2,038,469	2,068,403	2,047,631	2,126,038	2,160,631
Revenue Total:	2,102,993	2,038,469	2,068,403	2,047,631	2,126,038	2,160,631

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	
FTE Total:	4.52	4.52	4.52	4.52	4.52	0.00

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

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1112 PT/Temp Seasonal Salaries	42,866	42,703	43,615	42,438	53,104	42,438
1211 Overtime						
1300 Employee Benefit						
1311 Bonus				325		325
1511 FICA	2,658	2,648	2,704	2,631	3,293	2,631
1512 Medicare	622	619	632	615	770	615
1521 Retirement						
Total:	46,145	45,970	46,951	46,009	57,167	46,009

Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
3311 Telephone						
4410 Animal Control (NUVASSSD Cost)	16,773	21,041	18,139	25,000	23,985	25,000
4520 Contract Services	1,911,155	1,857,277	1,883,789	1,941,622	1,941,662	2,056,622
4520 Contract Services (Citation Credit)				(60,000)	(60,000)	(60,000)
4525 Utah Valley Dispatch	121,900	110,868	106,446	78,000	150,048	78,000
5002 Misc. Services & Supplies			499		743	
5230 Emergency Management						
5797 Planning Grant Expenses						
5859 RAadWomen			288			500
5860 RadKids-Women/Community Safety/VIPS	7,020	3,312	6,254	10,000	5,041	7,500
5861 Communities That Care Program			6,038	7,000	7,393	7,000
Total:	2,056,849	1,992,499	2,021,452	2,001,622	2,068,872	2,114,622

Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay						
Total:						

Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

Recorder

Mission

To provide transparency in government, 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.

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 Measure	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Improve Customer Service and Public Image					
1.1	Post Agenda Packets on State & City Website Friday Before City Council		N/A	90%	N/A	90%
1.2	Post a Copy of All Public Hearings on State & City Website		N/A	90%	N/A	90%
1.3	Return Phone Calls and Emails by Next Business Day		N/A	80%	N/A	80%
1.4	Have all Minutes Completed for the Following City Council Meeting		N/A	90%	N/A	90%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Implement Records Management Program					
2.1	Develop and Maintain City Wide Records Management Program		N/A	Y	N/A	Y
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Improve Efficiency, Work Flow & Processes					
3.1	Complete Agenda Follow Up Prior to Next City Council Meeting		N/A	Y	N/A	Y
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.5	4	5.01	4



Recorder's Office Organization



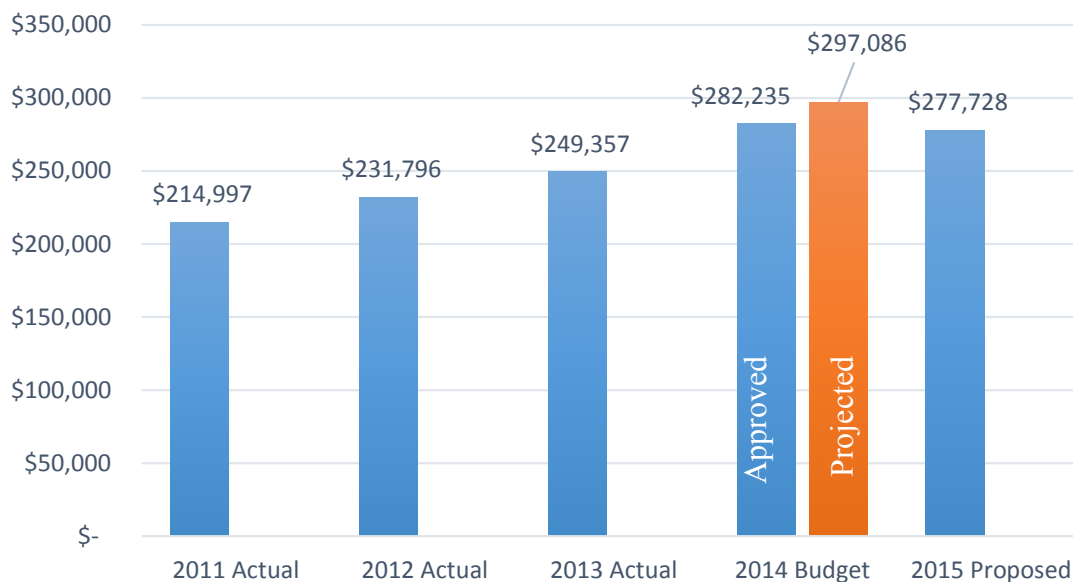
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Recorder's Office Personnel Changes

There were no changes to personnel this year.

Recorder

Recorder's Office Expenditure Trends



Recorder

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget DECREASED by 1.6%

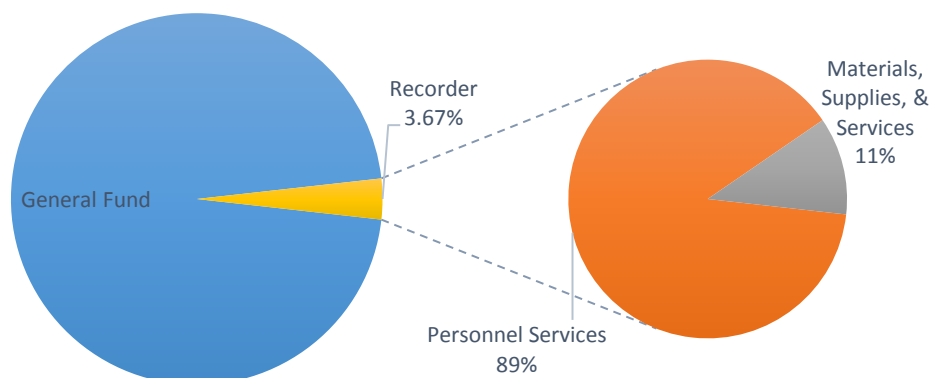
Personnel Services - This increase is due to the City budgeting for benefits that an employee does not use but may be liable to provide (\$20,268).

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

Materials, Supplies & Services - The change came from a decrease of \$11,350 due to there not being any municipal elections for 2015.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	197,976	207,040	219,702	225,960	228,373	246,228
Materials, Supplies & Services	14,735	21,282	21,304	43,700	52,591	31,500
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	2,287	3,474	8,351	12,575	16,122	-
Expenditure Total:	214,997	231,796	249,357	282,235	297,086	277,728

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	214,997	231,796	249,357	282,235	297,086	277,728
Revenue Total:	214,997	231,796	249,357	282,235	297,086	277,728

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	142,333	144,842	148,887	154,124	149,670	154,124
1211 Overtime	354	611	246	-	1,444	-
1300 Employee Benefits	10,978	11,226	13,457	9,556	13,821	9,556
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1512 Medicare	1,967	1,981	2,046	2,235	2,233	2,235
1521 Retirement	19,096	19,023	23,395	26,648	27,598	28,467
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	19,355	25,073	27,660	28,958	28,986	46,863
1545 Dental Insurance	2,821	3,115	2,818	3,180	3,368	3,414
1548 Vision Insurance	482	542	560	321	621	639
1561 Long Term Disability	592	626	632	939	632	930
Total:	197,976	207,040	219,702	225,960	228,373	246,228

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	1,362	1,235	940	1,100	1,100	1,100
2211 Public Notices	7,788	3,980	8,146	8,000	15,000	10,000
2321 Travel & Training	3,830	2,351	2,808	4,000	4,000	4,000
2369 Meetings	258	422	143	300	380	300
2411 Office Expenses & Supplies	-	-	-	-	-	-
2531 Mileage Reimbursement	201	257	266	300	-	500
4138 Property Taxes	654	956	2,866	-	4,161	-
4139 Recording Fees	106	66	3,117	3,000	8,000	3,000
4261 Computer Software & Maintenance	-	275	-	3,000	3,000	5,000
4531 Professional/Technical Services	-	1,465	2,645	5,000	5,000	5,000
4532 Record Transcription Services	-	-	-	2,000	-	2,000
4950 Elections	535	10,274	375	17,000	11,950	600
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	14,735	21,282	21,304	43,700	52,591	31,500

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7412 Computer/Office Equipment	-	-	7,665	12,575	14,162	-
7425 Codification of City Records	2,287	3,474	686	-	1,960	-
7552 Furniture	-	-	-	-	-	-
Total:	2,287	3,474	8,351	12,575	16,122	-

<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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 as effectively as possible.

The Recreation Department provides a variety of sports catering to all residents including basketball, softball, and soccer. Recreation program participants are provided the opportunity to compete in organized leagues, events, and tournaments.

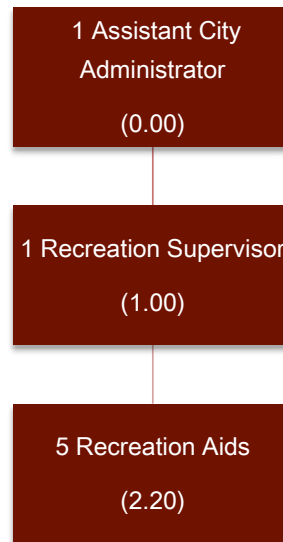


Eagle Mountain has been striving to expand recreational opportunities within the City, including Youth Soccer

Recreation	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
	City Objective: Improve Customer Service and Public Image					
	Department Objective 1: Increase Communication to Players and Coaches					
	1.1 Email Players and Coaches Monthly		N/A	12	N/A	12
	City Objective: Provide Greater Transparency and Accountability for City Funds					
	Department Objective 2: Provide Training for Coaches					
	2.1 Training for all Youth Coaches		N/A	Y	N/A	Y
	City Objective: Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
	Department Objective 3: Enhance Communication					
	3.1 Create Registration Calendar One Year in Advance		N/A	Y	N/A	Y
Citizen Satisfaction Survey: Receive a score of 4 or above		Average citizen rating out of 1-7	4.6	4	4.5	4



Recreation Department Organization



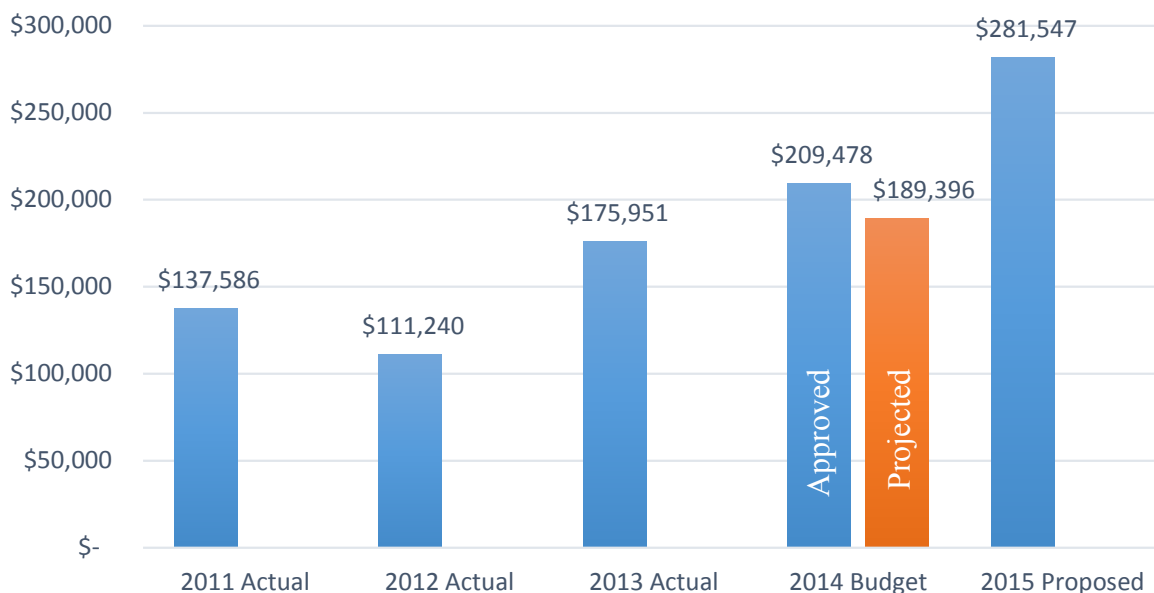
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Recreation Department Personnel Changes

FTEs increased by .20 as additional recreational Aides were hired to help with running the City's various recreation programs.

Recreation

Recreation Department Expenditure Trends



Recreation

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget DECREASED by 86.4%.

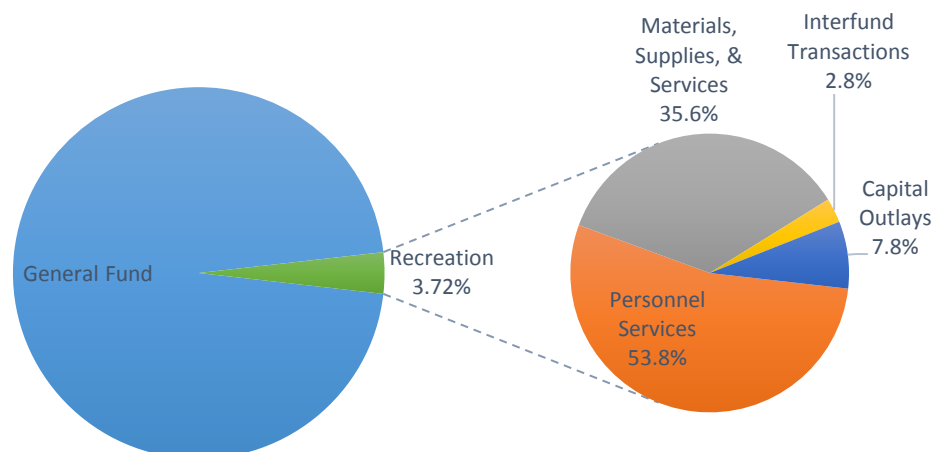
Personnel Services - An increase can be attributed to a personnel increase due to an addition of part time employees to better meet the needs of the City sports programs (\$38,183).

Interfund Transactions - Increase is attributed to an increase of vehicles in department for new hires in over seeing sports program (\$21,936).

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

Capital Outlay - Change is due to the purchase of soccer goals for parks (\$8,000).

Department Expenditures Compared to General Fund Expenditures





Fund 10- General Sub 18 - Boards Commission and Council Division 41940- Recreation Summary						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	60,828	44,958	86,437	113,278	106,347	151,461
Materials, Supplies & Services	76,758	66,282	89,514	96,200	83,049	100,150
Capital Outlay						8,000
Interfund Transactions						21,936
Expenditure Total:	137,586	111,240	175,951	209,478	189,396	281,547
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	137,586	111,240	175,951	209,478	189,396	281,547
Revenue Total:	137,586	111,240	175,951	209,478	189,396	281,547
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time		1		1.00		2.00
Part-time/Seasonal				0.95		1.20
FTE Total:	0.43	0.93	0.00	1.95	0.00	3.20

Fund 10- General Sub 18 - Boards Commission and Council Division 41940- Recreation Summary						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries FT	34,274	27,298	41,216	40,706	44,145	71,021
1112 Salaries PT			14,127	42,310	31,466	25,709
1211 Overtime	7,114	2,444	3,896	3,788	478	1,000
1300 Employee Benefits	2,542	1,820	2,941	2,524	2,767	4,403
1311 Bonus				-		-
1511 FICA			876	329	1,951	416
1512 Medicare	582	413	833	885	1,086	1,403
1521 Retirement	5,538	4,043	7,053	7,038	7,682	13,117
1531 State Insurance Fund				-		-
1541 Medical Insurance	9,641	8,015	14,145	14,479	15,323	31,242
1545 Dental	829	677	966	1,060	1,090	2,276
1548 Vision	156	131	216	107	201	426
1561 Long Term Disability	149	117	170	53	159	448
Total:	60,828	44,958	86,437	113,278	106,347	151,461
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, subscriptions, and memberships				200	129	200
2321 Travel/Training	6	75	718	1,500		1,550
2431 Uniforms				600	203	600
4531 Professional & Technical Services				3,600		3,600
4610 Officials	7,040	9,248	375			
4611 Concessions						
5750 Youth Soccer (Spring) - Formerly Youth Sports	70,324	58,097	1,182	5,000	5,000	7,000
5751 Youth Soccer (Fall)			9,094	10,000	8,272	10,000
5752 Youth Baseball			23,883	23,000	23,000	25,000
5753 Youth Basketball			34,739	33,000	33,000	35,000
5754 Adult Softball			14,198	4,900	3,371	4,900
5755 Adult Volleyball			3,117	4,200	2,375	2,100
5756 Adult Basketball (Change to Men's)			2,208	2,800	2,800	2,800
5757 Women's Basketball				2,800	2,800	2,800
5758 Women's Volleyball				2,100	2,100	2,100
5759 Flag Football				2,500	-	2,500
5862 Pass-Through	(612)	(1,138)				
Total:	76,758	66,282	89,514	96,200	83,049	100,150
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay						8,000
Total:						8,000
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund				9,160	9,160	21,936
Total:	-	-	-	9,160	9,160	21,936

Senior Council



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

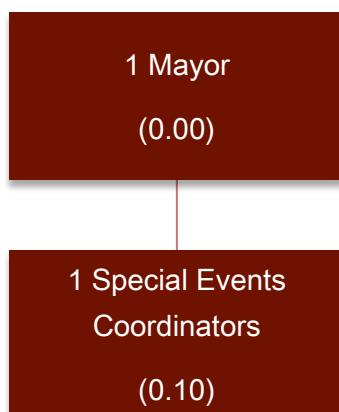
Mission

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

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

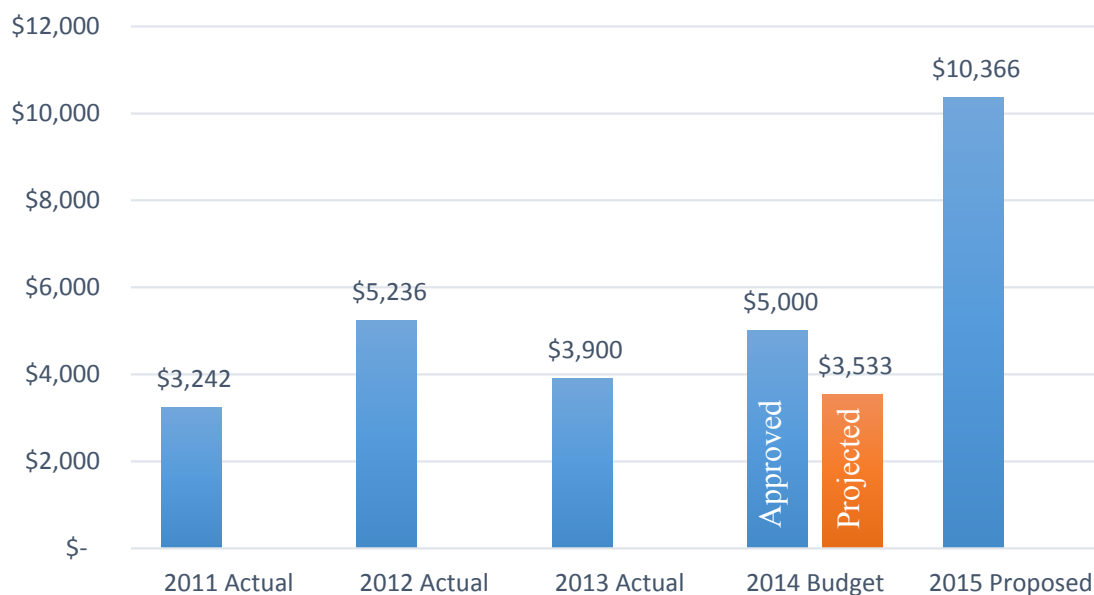


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Senior Council Personnel Changes

FTEs decreased by .05.

Senior Council Expenditure Trends



Senior Council

Summary of Budget Changes

FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED by 25%

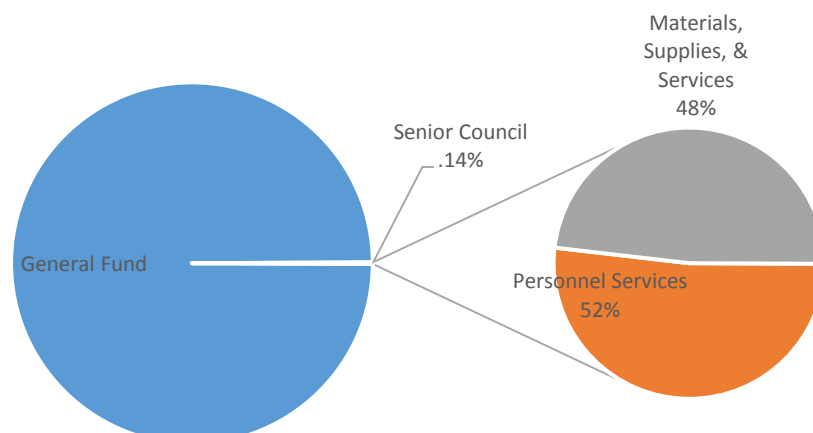
Personnel Services - Difference between budget years is not materially significant.

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

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

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

Department Expenditures Compared to General Fund Expenditures





Fund 10- General Sub 18 - Boards, Commission and Council Department 41960 Senior Council						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services						5,366
Materials, Supplies & Services	3,242	5,236	3,900	5,000	3,533	5,000
Interfund Transactions					-	
Transfers						
Expenditure Total:	3,242	5,236	3,900	5,000	3,533	10,366
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	3,242	5,236	3,900	5,000	3,533	10,366
Revenue Total:	3,242	5,236	3,900	5,000	3,533	10,366
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time				0.15		0.1
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.15	0.00	0.10

Fund 10- General Sub 18 - Boards, Commission and Council Department 41960 Senior Council						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT				6,136	4,068	3,529
1112 Salaries - PT						
1211 Overtime						
1300 Employee Benefits				30	415	22
1511 FICA					13	
1512 Medicare				89	59	51
1521 Retirement				83	272	65
1531 State Insurance Fund						
1541 Health Insurance				1,448	350	1,562
1545 Dental Insurance				106	26	114
1548 Vision Insurance				11	4	21
1561 Long Term Disability				3	11	2
Reserve For Pay Adjustments						
Total:	-	-	-	7,905	5,218	5,366
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont. - Senior Council						
5856 Senior Council	3,242	5,236	3,900	5,000	3,533	5,000
Total:	3,242	5,236	3,900	5,000	3,533	5,000
<i>Transfers</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet	67,000					
Total:	67,000	-	-	-	-	-

Special Events

Mission

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

The Community Events Department is responsible for organizing and hosting a number of recreational and community-centered events throughout the year. The Community Events Department plans the City's annual celebration, the Pony Express Days, which commemorates the Pony Express mail service. Along with this events, the Department is also responsible for planning an annual 5k run, Miss Eagle Mountain Scholarship Pageant, Easter Egg Hunt, and the Christmas Tree Lighting Ceremony, just to name a few.



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

Goals:

- Improve relationship with contacts
- Increase event revenue

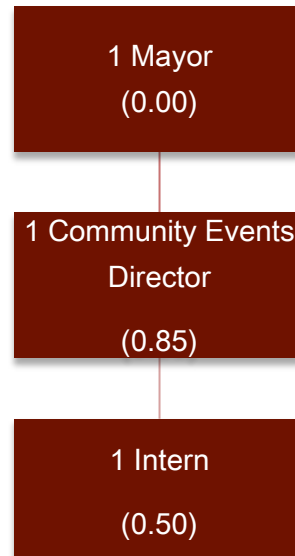
Accomplishments:

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

Special Events	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective 1: Improve Customer Service and Public Image						
Department Objective 1: Increase Quality of Life for Residents Through City Sponsored Activities						
	1.1 Successfully Hold 20 Events		N/A	20	20	20
City Objective 2: Provide Greater Transparency and Accountability for City Funds						
Department Objective 2: Maintain all Activity within Budget Allotment						
	2.1 Hold all City Events Within Budget		N/A	N/A	Y	Y
City Objective 3: Improve Efficiency, Effectiveness, and Safety Procedures and Protocols						
Department Objective 3: Increase Service Levels Without Increasing Costs						
	3.1 Obtain Community Volunteers for Pony Express Days		N/A	15	10	15
	3.2 Obtain Additional Money From Sponsors for Pony Express Days		N/A	\$7,000	\$7,300	\$7,500
Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7		4.5	4
					4.6	4



Special Events Department Organization



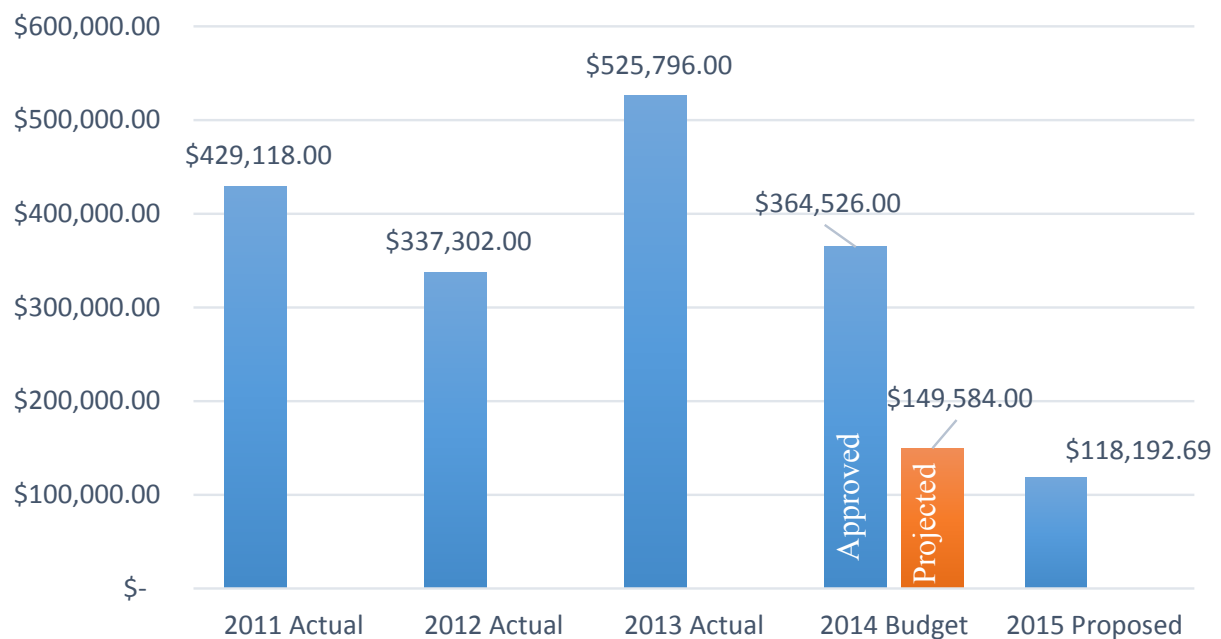
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Special
Events

Special Events Department Personnel Changes

FTEs decreased by .16 as Special Events had reductions in its total budget.

Special Events Department Expenditure Trends



Special Events

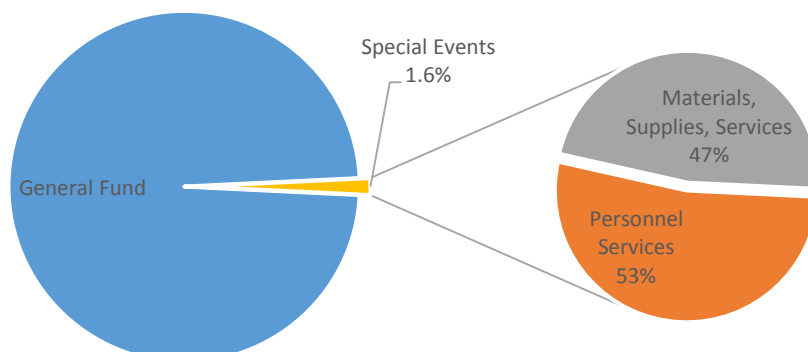
Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget for FY 2015.

Important Note: Special events was a special revenue fund but has been moved and placed back in the general fund due to a decrease in revenue because of a scaling back of Pony Express Days. There has been a significant reduction in costs from prior years

Department Expenditures by Category





Special Events Summary as part of the General Fund

Fund 10- General Sub 18 - Boards, Commission and Council Division 41990- Special Events Summary						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	781	8,211	155,921	-	-	62,338
Materials, Supplies & Services	428,338	329,091	369,876	-	-	55,855
Interfund Transactions						-
Capital Outlay						-
Expenditure Total:	429,118	337,302	525,796	-	-	118,193
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	429,118	337,302	525,796	-	-	118,193
Revenue Total:	429,118	337,302	525,796	-	-	118,193
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected	-	-	-			
Appointed	-	-	-			
Full-time	1.00	2.50	2.50			0.85
Part-time/Seasonal	-	0.50	0.50			0.50
FTE Total:	1.00	3.00	3.00	0.00	0.00	1.35

Fund 10- General Sub 18 - Boards, Commission and Council Division 41990- Special Events Detail						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries FT	735	7,628	85,676			29,993
1112 Salaries PT			38,959			10,712
1211 Overtime			3,680			
1300 Employee Benefits			7,622			1,581
1311 Bonus	46					
1511 FICA		473	2,653			174
1512 Medicare		111	1,848			590
1521 Retirement			11,331			4,709
1541 Health Insurance			3,390			13,278
1545 Dental Insurance			387			967
1548 Vision Insurance			129			181
1561 Long Term Disability			245			154
Total:	781	8,211	155,921	-	-	62,338
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues and Subscriptions						500
2321 Travel and Training			270			50
2513 Equipment, Supplies & Maintenance			1,146			
5855 Exceptional Kids			317			200
5856 Special Events Projects	7,190	17,071	20,212			
5858 Pony Express Days	207,623	125,152	64,082			28,880
5859 Miss Eagle Mountain	7,107	5,970	6,663			5,500
5860 PE Days Rodeo	205,610	186,422	179,758			
5861 Miss PED Rodeo Pageant	1,938	1,337	1,374			
5862 PE Days Pass-Through	(1,130)	(6,861)				
5863 PE Days Concert			46,729			
5864 PE Days Demolition Derby			28,203			
5865 PE Days Marketing			20,834			
5856 Misc. Community Events						20,725
5870 Community Leisure			287			
Total:	428,338	329,091	369,876	-	-	55,855
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay		1,249				
Total:		1,249	-	-	-	-

Special Events

The following is the budget for Special Events in FY 2014 when it was a special revenue fund. Also, at that time it went under the name of Community Events. This allows one to see the general budget changes to this department over the last 4 years.

Fund 61- Community Events Department - 0

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	61,961	88,530	-
Materials, Supplies & Services	-	-	-	302,565	61,034	-
Interfund Transactions						-
Capital Outlay						-
Expenditure Total:	-	-	-	364,526	149,564	-
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
34610 - Pony Express Days Sponsorships						
34611 - Pancake Breakfast Sponsorship						
34612 - Carnival Sponsorship						
34613 - Parade Sponsorship						
34614 - Concert Sponsorships						
34615 - Dutch Oven Cook-Off Sponsorship						
34616 - Subdivision Softball Sponsorship						
34617 - Geocache Sponsorship						
34618 - Family Fun Night Sponsorships						
34619 - Movie in the Park Sponsorships						
34620 - Marketing Sponsorships						
34621 - Rodeo Sponsorships						
34622 - Miss Rodeo Pageant Sponsorships						
34623 - Demolition Derby Sponsorships						
34630 - Pony Express Days Revenue (General)						
34631 - Pancake Breakfast Revenue						
34632 - Carnival Wristbands						
34633 - Carnival Vendor Booth						
34634 - Carnival Food Vendor Booth						
34635 - Parade						
34636 - Concert Tickets						
34637 - Dutch Oven Cook-Off Revenue						
34638 - Subdivision Softball Revenue						
34639 - Rodeo Tickets						
34640 - Rodeo/Derby Food Vendor Revenue						
34641 - Mutton Busting						
34642 - Calf Scramble						
34643 - Miss Rodeo Pageant Rev.						
34644 - Demolition Derby Tickets						
34655 - Special Event Permit						
34660 - Community Leisure Programs						
34670 - Miss Eagle Mountain Pageant Sponsorship						
34671 - Miss Eagle Mountain Pageant Rev.						
34672- Exceptional Kids Club Sponsorship						
34673 - Exceptional Kids Club Revenue						
34674 - 4H Program Grants						
38110 - Transfer in From General Fund						
Revenue Total:	-	-	-	-	-	-
BALANCE	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:						\$ -
Fund Balance (Deficit)- Beginning:						\$ -
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time				0.80	0.80	0.80
Part-time/Seasonal				0.25	0.25	0.25
FTE Total:	0.00	0.00	0.00	1.05	1.05	1.05



Special Events

Fund 61- Community Events Department - 0						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries FT				42,608	54,359	
1112 Salaries PT				10,356	18,076	
1211 Overtime						
1300 Employee Benefits				2,113	6,637	
1311 Bonus						
1511 FICA				87	665	
1512 Medicare				695	1,046	
1521 Retirement				5,894	7,454	
1541 Health Insurance				-	50	
1545 Dental Insurance				-	65	
1548 Vision Insurance				-		
1561 Long Term Disability				208	178	
Total:	-	-	-	61,961	88,530	-
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues and Subscriptions				3,000	4,318	
2321 Travel and Training				4,000	254	
4531 Professional and Technical Services						
5780 PE Days Marketing				30,000		
5810 Pony Express Days (General)				1,500	561	
5811 PE Days Concert				40,500		
5812 PE Days Parade				3,800	3,800	
5813 PE Days Pancake Breakfast				1,050	1,050	
5814 PE Days Carnival				3,000	3,000	
5815 PE Days Carnival Vendor Booth				5,425	5,425	
5816 PE Days Dutch Oven Cook-Off				200	200	
5817 PE Days Hershey Track Meet				500	500	
5817 PE Days Family Fun Night				3,550	3,550	
5819 PE Days Geocache				140	140	
5820 PE Days Movie in the Park				4,500	4,500	
5821 PE Days Fireworks				5,000	5,000	
5840 Community Leisure					982	
5851 Miss Eagle Mountain				8,000	6,189	
5860 PE Days Rodeo				139,000	2,400	
5861 PE Days Miss PED Rodeo Pageant				1,500		
5862 PE Days Pass-Through					1,322	
5871 PE Days Demolition Derby				27,000	332	
5880 Miscellaneous Events				5,000	2,585	
5881 Easter Egg Hunt				3,000	3,000	
5882 Deck the Halls				600	450	
5883 Beat the Heat Bonanza				2,400	1,526	
5884 Movie in the Park				1,500	1,500	
5885 Mud Run				4,400	4,400	
5886 Golf Tournament				775	775	
5887 Trick or Treat Village				425	835	
5888 Turkey Trot				1,000	1,146	
5889 Santa on Fire Truck				1,400	1,225	
5890 Princess Tea Party				50		
5891 Princess Academy				100		
5892 Creepy Crawley				50		
5893 Exceptional Kids				200	69	
Total:	-	-	-	302,565	61,034	-
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay				5,000		
Total:	-	-	-	5,000	-	-

Streets

Mission

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

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



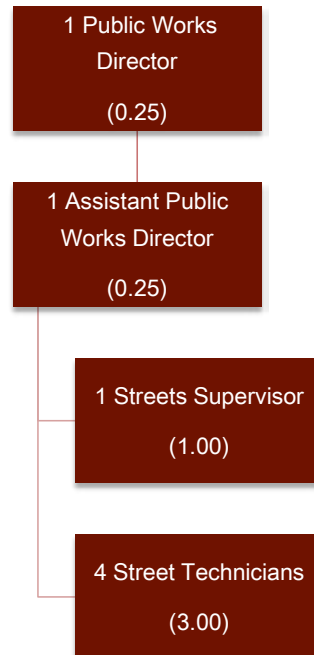
Providing residents with high quality services and safe streets

Public Works	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1	Be Punctual to Public Inquiry					
1.1	Messages Returned Within 24 Hours for Office Staff		N/A	95%	N/A	95%
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2	Provide Information on Cost and Progress of Projects					
2.1	Post Bid Results on City Website		N/A	90%	N/A	90%
2.2	Post Upcoming Projects on City Website		N/A	90%	N/A	90%
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3	Keep Personnel Safe					
3.1	Hold Monthly Safety Meetings		N/A	90%	N/A	90%
Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7		4.6	4
					4.71	4

*The Public Works Director oversees the Engineering, Water, Sewer, Storm Drain, Streets, and Park Funds.



Streets Department Organization

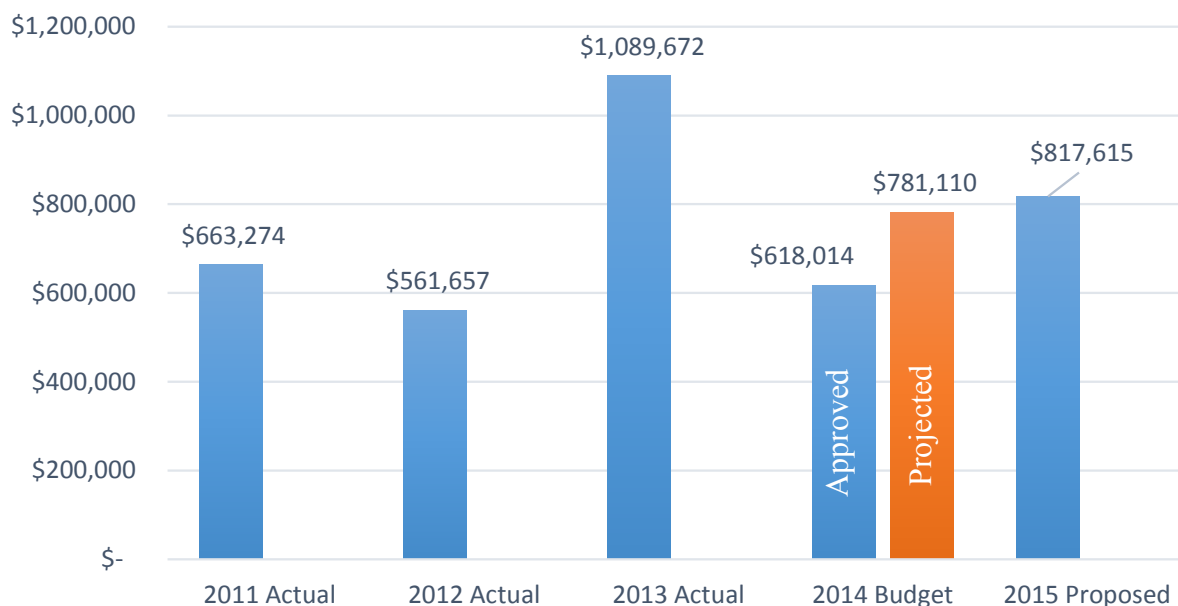


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Streets Department Personnel Changes

FTEs increased by .50 as the City has hired 2 additional seasonal street technicians.

Streets Department Expenditure Trends



Streets

Summary of Budget Changes FY 2015 Proposed compared to FY 2014 Approved

The total budget INCREASED 32.3%

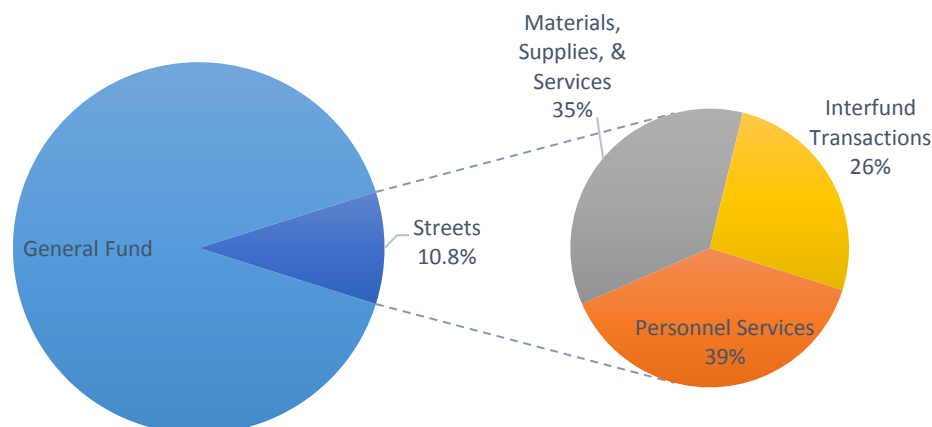
Personnel Services - Increase is due to hiring of some seasonal street maintenance help (\$31,315).

Interfund Transactions - Increase is due to a transfer to the road debt fund as capacity has been reached on projects included in the road bond and therefore impact fees cannot be used to make payment towards the debt (\$140,826).

Materials, Supplies & Services - Changes came from a pavement & concrete assessment (\$15,412), a state required sign maintenance program (\$20,000), and miscellaneous supplies.

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	246,468	246,821	292,372	283,833	294,860	315,148
Materials, Supplies & Services	383,882	262,034	751,737	242,500	249,569	289,460
Interfund Transactions	32,924	42,162	45,562	72,181	217,181	213,007
Capital Outlay	-	10,640	-	19,500	19,500	-
Expenditure Total:	663,274	561,657	1,089,672	618,014	781,110	817,615
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes and Revenues	663,274	561,657	1,089,672	618,014	781,110	817,615
Revenue Total:	663,274	561,657	1,089,672	618,014	781,110	817,615
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	4.50	3.50		4.00	4.00	3.50
Part-time/Seasonal						1.00
FTE Total:	4.50	3.50	0.00	4.00	4.00	4.50

Department 44100- Streets & Roads Detail

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	146,010	154,337	174,472	156,492	172,343	166,893
1112 Salaries PT						21,424
1211 Overtime	24,646	14,750	19,003	25,000	18,865	25,000
1242 Car Allowance				-		-
1300 Employee Benefits	10,478	10,493	13,528	9,702	16,356	11,676
1311 Bonus				-		-
1511 FICA				-		-
1512 Medicare	2,369	2,341	2,698	2,046	2,735	2,127
1521 Retirement	22,840	22,838	28,824	27,057	28,346	27,615
1531 State Insurance Fund						
1541 Health Insurance	35,840	37,721	49,457	57,915	50,864	54,678
1545 Dental Insurance	3,072	3,130	3,185	4,240	3,940	3,983
1548 Vision Insurance	582	573	559	428	730	746
1561 Long Term Disability	631	639	646	953	682	1,007
Total:	246,468	246,821	292,372	283,833	294,860	315,148
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2321 Travel & Training	1,138	1,306	2,451	3,000	2,578	4,110
2369 Meetings	17	26	26	200	81	200
2411 Office Expenses & Supplies	(50)			-		-
2431 Uniforms & Clothing	1,333	1,149	1,206	1,300	1,260	1,400
2513 Equipment Supplies & Maintenance	19,738	19,405	25,470	30,000	16,088	30,000
2610 Buildings & Ground Maintenance			15	2,000	174	
4320 Engineering Services	2,747			-		
4531 Professional/Technical Services	635	600	600	2,000	4,338	19,750
4811 Equipment Rental/Lease		4,492	5,280	10,000	7,817	10,000
5002 Misc. Services & Supplies	(27)			-		-
5110 Street Material				-		-
5121 Unimproved Road Maintenance	23,643	25,320	28,365	15,000	10,706	20,000
5122 Paved Road Maintenance	243,363	162,088	604,235	119,000	136,663	119,000
5721 Snow Removal	50,869	40,417	65,099	55,000	64,864	65,000
5730 Sign Maintenance						20,000
5731 Street Sweeping	3,850	7,231	2,575	5,000	5,000	
6000 Bad Debt Expense	36,626		16,416			
Total:	383,882	262,034	751,737	242,500	249,569	289,460
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7410 Equipment		10,640		19,500	19,500	
Total:	0	10,640	0	19,500	19,500	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
9154 Transfer to Fleet Fund	32,924	42,162	45,562	72,181	72,181	68,007
Transfer to SID 2000-1 Fund						
Transfer to Cap. Proj. Electric (Streetslights)						
Transfer to Cap. Proj. Road Funds					145,000	145,000
Transfer to Road Debt Fund						
Total:	32,924	42,162	45,562	72,181	217,181	213,007

Youth Council



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

Mission

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

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

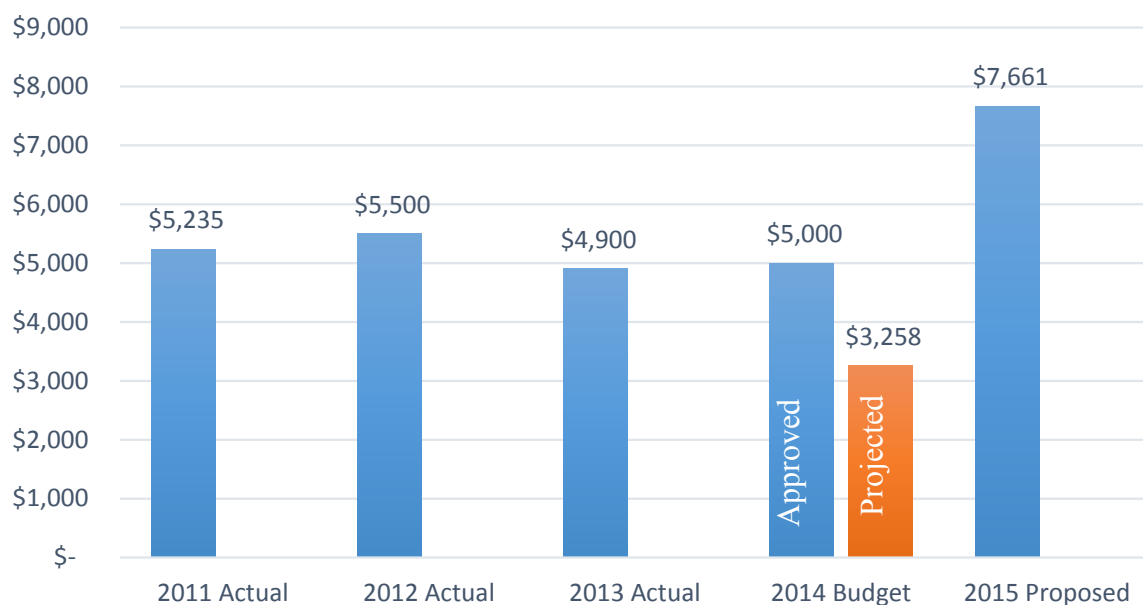


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Youth Council Personnel Changes

FTEs decreased by .10 for FY 2015.

Youth Council Expenditure Trends



Youth Council

Summary of Budget Changes

FY 2015 Proposed compared to FY 2014 Approved

*The total budget **INCREASED** by 53.2%.*

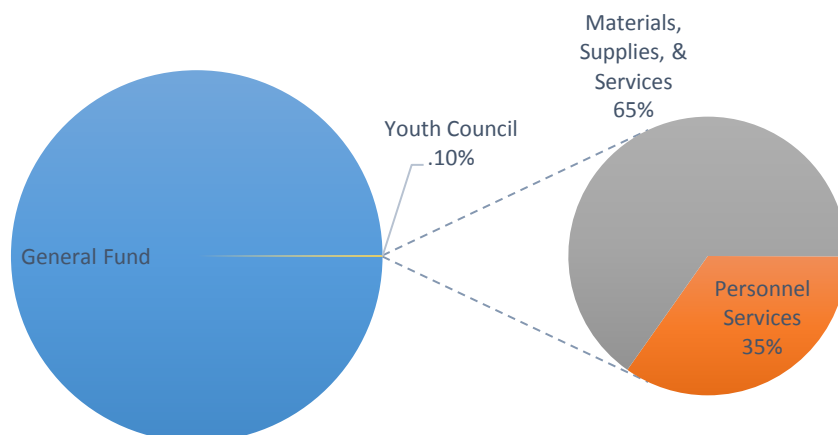
Personnel Services - Difference between budget years is not materially significant.

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

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

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

Department Expenditures Compared to General Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services						2,661
Materials, Supplies & Services	5,235	5,500	4,900	5,000	3,258	5,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	5,235	5,500	4,900	5,000	3,258	7,661
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	5,235	5,500	4,900	5,000	3,258	7,661
Revenue Total:	5,235	5,500	4,900	5,000	3,258	7,661
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time				0.10	0.10	0.10
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.10	0.00	0.10

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries - FT				3,473		1,764
1112 Salaries - PT						
1211 Overtime						
1300 Employee Benefits				22		5
1511 FICA						
1512 Medicare				50		26
1521 Retirement				60		16
1541 Health Insurance				1,448		781
1545 Dental Insurance				106		57
1548 Vision Insurance				11		11
1561 Long Term Disability				2		1
1999 Reserve For Pay Adjustments						
Total:				5,171		2,661
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	5,235	5,500	4,900	5,000	3,258	5,000
6527 Grants/Cont.- Youth Council						
Total:	5,235	5,500	4,900	5,000	3,258	5,000
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay						
Total:						

Section VII

Special Revenue Funds

Description	164
Economic Development	165



Special Revenue Funds Overview

Definition of Special Revenue Funds

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

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

Overview of Special Revenue Funds

The City has 8 Special Revenue Funds: Economic Development, Transportation Impact Fee, Public Safety Impact Fee, Electric Impact Fee, Water Impact Fee, Stormwater Impact Fee, Sewer Impact Fee, and Parks Impact Fee. The first fund, Economic Development was a new special revenue funds last year, which was previously part of the General Fund. The latter seven Special Revenue Funds are impact fee funds which are not included in this budget document. They are accounted for in all of the revenue and expenditure summaries earlier in the budget, and in the Consolidated Financial Schedules.

The New Special Revenue Funds

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

Although it was a Special Revenue Fund in FY 2014, because of massive changes to the scope and structure of the Pony Express Days, the Community Events Fund is now a part of the General Fund.

Economic Development

Mission

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

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



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

Goals:

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

Accomplishments:

- Held first business forum dinner
- Created www.embusiness.org

Econ. Development	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1:	Facilitate Economic Development Through Public Events					
1.1	Create Activities for Eagle Mountain to Spur Economic Development (ex. Yard Sale, Bus. Forum, etc)		N/A	13	11	13
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2:	Track Key indicator's for Business Forum and Incubator					
2.1	Increase Business Forum Attendance by 10%		N/A	N/A	N/A	Y
2.2	Maintain Business Incubator Capacity at 95%		N/A	95%	85%	95%
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3:	Utilize Outside Resources to Promote Business Growth					
3.1	Applications to EDC Utah		N/A	12	12	12
3.2	Site Visits		N/A	N/A	N/A	12
Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7		3.7	4
					4.51	4



Economic Development Department Organization

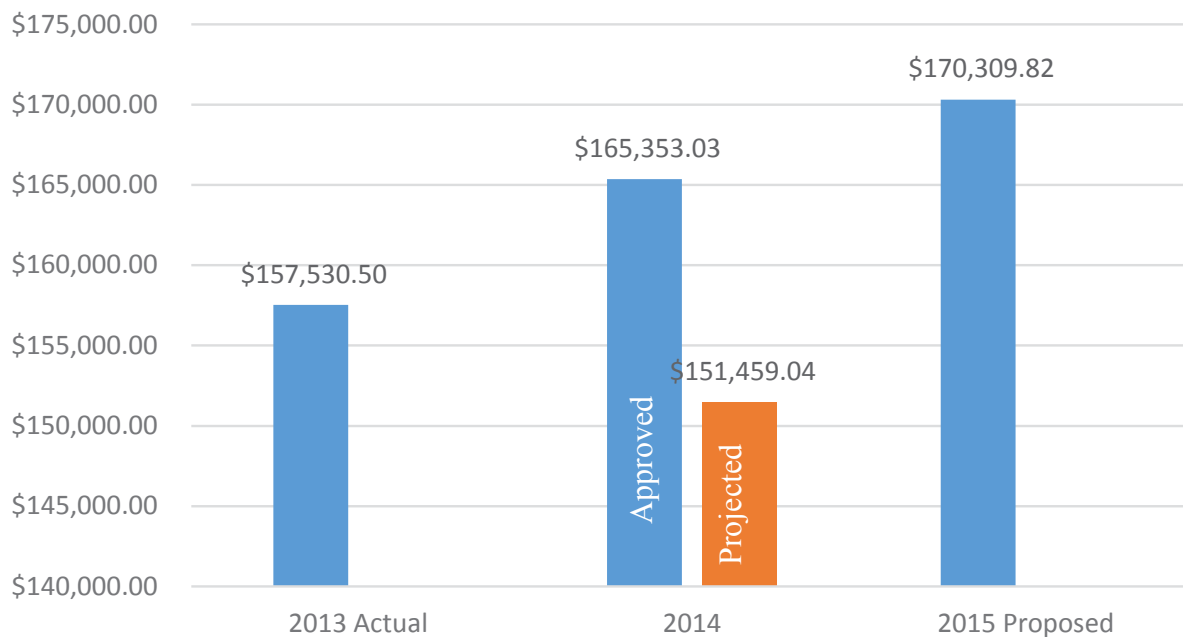


*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Economic Development Department Personnel Changes

There are no personnel changes for FY 2015.

Economic Development Department Expenditure Trends



Economic Development

Summary of Budget Changes

FY 2015 compared to FY 2014

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

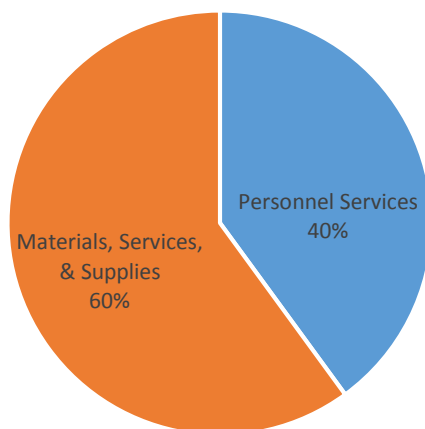
Personnel Services - Difference between budget years is not materially significant.

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

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

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

Department Expenditures by Category





Economic Development Summary

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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	63,103.03	62,070.38	68,059.82
Materials, Supplies & Services	-	-	157,530.50	102,250.00	89,388.66	102,250.00
Internal Services	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	-	-	157,531	165,353	151,459	170,310

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
60-00-33100-0000 Incubator Tenant Rental			6,260			
60-00-37010-0000 Interest Earnings						
60-00-37020-0000 Sale of Assets (Building)						
60-00-38110-0000 Transfer In from General Fund				60,000	60,000	60,000
60-00-38151-0000 Transfer In from Water Fund						
60-00-38152-0000 Transfer In from Sewer Fund						
60-00-38153-0000 Transfer In from Electric Fund						
60-00-38155-0000 Transfer In from Gas Fund						
60-00-38159-0000 Transfer in from Storm Drain Fund						
60-00-39730-0000 General Contributions						
Revenue Total:	-	-	6,260	60,000	60,000	60,000

BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	\$ 440,126	\$ -	\$ (151,271)	\$ (105,353)	\$ (91,459)	\$ (110,310)
Fund Balance (Deficit)- Beginning:	\$ -	\$ 440,126	\$ 440,126	\$ 288,855	\$ 288,855	\$ 197,396
Fund Balance (Deficit)- Ending:	440,126	440,126	288,855	183,502	197,396	87,087

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time				0.65	0.65	0.65
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Economic Development

Economic Development Details

Fund 60- Economic Development/Business Incubator
Department-47

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries	-	-	-	42,654	42,428	45,523
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	2,645	2,630	2,822
1511 FICA	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1512 Medicare	-	-	-	-	604	-
1521 Retirement	-	-	-	7,375	7,336	8,408
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	-	-	-	9,411	8,218	10,154
1545 Dental Insurance	-	-	-	689	643	740
1548 Vision Insurance	-	-	-	69	115	139
1561 Long Term Disability	-	-	-	260	97	275
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	63,103	62,070	68,060

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	-	-	24,526	-	13,714	-
UVU Business Resource Center	-	-	-	15,000	-	15,000
Lehi Area Chamber of Commerce	-	-	-	5,000	-	5,000
EDC Utah Membership	-	-	-	2,000	-	2,000
UV Chamber of Commerce	-	-	-	800	-	800
Utah Alliance for Economic Dev.	-	-	-	100	-	100
NBIA	-	-	-	350	-	350
IEDC	-	-	-	300	-	300
2321 Travel & Training	-	-	1,329	-	30	-
NBIA Conference	-	-	-	1,000	-	1,000
ICSC Conference	-	-	-	1,000	-	1,000
GOED	-	-	-	500	-	500
UV Chamber/Utah Alliance	-	-	-	200	-	200
2369 Meetings	-	-	-	1,000	-	1,000
4320 Consulting Services	-	-	-	-	-	-
4812 Building Rent	-	-	71,559	72,000	71,429	72,000
5780 Marketing Tools	-	-	46,937	-	770	-
6522 Economic Development	-	-	13,179	-	3,446	-
Luncheon Hosting	-	-	-	1,000	-	1,000
Street Fairs	-	-	-	1,000	-	1,000
Golf Tournament/Economic Summit	-	-	-	1,000	-	1,000
Total:	-	-	157,531	102,250	89,389	102,250

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay	-	-	-	-	-	-
Total:	-	-	-	-	-	-

<i>Debt Service</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-

<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to General Fund	-	-	-	-	-	-
Transfer to Other Fund	-	-	-	-	-	-
Total:	-	-	-	-	-	-



Economic Development Summary

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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services						
Materials, Supplies & Services	109,395	18,770	-	-	-	-
Interfund Transactions						
Capital Outlay						
Expenditure Total:	109,395	18,770	-	-	-	-

REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
General Taxes & Revenues	109,395	18,770	-	-	-	-
Revenue Total:	109,395	18,770	-	-	-	-

PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2121 Dues, Subscriptions, Memberships	7,747	8,300				
Lehi Area Chamber of Commerce						
EDCUtah Membership						
UV Chamber of Commerce						
Utah Alliance for Economic Dev.						
NBIA						
IEDC						
2321 Travel & Training	5,711	2,826				
NBIA Conference						
ICSC Conference						
GOED						
UV Chamber/Utah Alliance						
2369 Meetings						
Marketing						
5780 Marketing Tools	91,785	5,500				
6522 Economic Development	4,152	2,143				
Luncheon Hosting						
Street Fairs						
Golf Tournament/Economic Summit						
Total:	109,395	18,770	-	-	-	-

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay						
Total:						



Enterprise Funds

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Enterprise Funds

Enterprise Fund Overview

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

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

Enterprise Fund Service Levels

The City is committed to improve the level of services that it provides to its residents. In 2003, 2005, 2007, 2011, and 2013 the City commissioned surveys to assess resident satisfaction with regards to City services. The 2003, 2007, 2011, 2013 surveys, performed by the Romney Institute of Public Management, and the 2005 survey, performed by Dan Jones & Associates, used scientific survey practices to produce accurate results, which are reflective of the entire citizenry.

Residents were asked to rate their satisfaction of the City services using a 1 to 7 Likert scale, with 1 being very dissatisfied, 4 being neutral, and 7 being very satisfied. The results show that the City has maintained a fairly high and constant average across the board with its solid waste service at 5.55, drinking water service at 4.60, sewer service at 4.61, electric utility service at 4.19, and natural gas utility service at 4.16. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

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



Summary of Major Changes

Overview

Total expenditures (including transfers) for all Enterprise funds increased about 16.2% from \$19 million in FY 2014 Approved to \$22.7 million in FY 2015. This can be largely attributed to increased energy costs and the change to how Utility Billing and GIS is budgeted.

Pending Utility Sale

A major factor for FY 2015 has been the city's pending sale of both the electric and gas utilities. As such this has affected all funds but especially the Enterprise fund. At this time the City is budgeting with the sale in mind and an uncertain future.

Utility Billing

Utility Billing is the department that handles utility bill distribution, utility fee collection, and utility customer service. The services it provides are all for the utility/Enterprise funds rather than the General Fund. In FY 2014 the costs of Utility Billing was spread among the departments in the Enterprise Fund. However, in FY 2015 Utility Billing is budgeted as an Internal Service Fund and its services are charged to each utility as an Interfund Transaction for greater transparency.

GIS Technician

The GIS technician performs services for all the Enterprise Funds. Previously, the position was paid for across the utilities who used the technicians services. However, in FY 2015 GIS/Mapping was placed as an Internal Service Fund and charges for its services show up in utilities that use its services as an Interfund Transaction for greater transparency.

Growth

With the city projected to grow exponentially over the next couple decades this has posed a challenge for utilities and their infrastructure. As the City plans for this growth it continually budgets money to pay for the infrastructure and accommodate the near future energy needs.

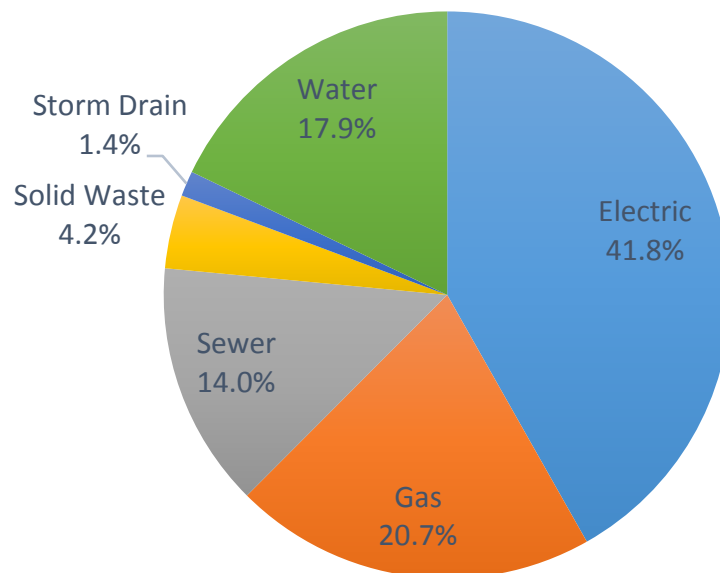
Enterprise Fund Summary

Revenues- Enterprise Funds Year-Over-Year

Revenues	Actual 2011	Actual 2012	Actual 2013	Approved 2014	Projected 2014	Proposed 2015
Electric	\$ 7,322,277.02	\$ 14,320,230.18	\$ 3,673,641.11	\$ 8,765,000.00	\$ 9,555,785.89	\$ 9,595,000.00
Gas	\$ 4,940,334.92	\$ 6,246,329.63	\$ 5,045,482.00	\$ 4,401,000.00	\$ 4,730,949.15	\$ 4,747,500.00
Sewer	\$ 2,561,966.04	\$ 2,945,217.44	\$ 2,544,805.47	\$ 2,410,700.00	\$ 2,848,380.51	\$ 3,216,850.00
Solid Waste	\$ 948,105.59	\$ 974,010.60	\$ 928,351.52	\$ 975,000.00	\$ 992,684.04	\$ 965,000.00
Storm Drain	\$ 207,032.79	\$ 215,799.90	\$ 222,027.27	\$ 260,000.00	\$ 265,840.43	\$ 330,000.00
Water	\$ 2,763,022.34	\$ 3,324,928.35	\$ 2,764,588.54	\$ 3,578,500.00	\$ 3,058,097.34	\$ 4,098,550.00
Totals	\$ 18,742,738.70	\$ 28,026,516.10	\$ 15,178,895.91	\$ 20,390,200.00	\$ 21,451,737.36	\$ 22,952,900.00

*Figures do include interfund transfers.

Revenues- Enterprise Funds FY 2014



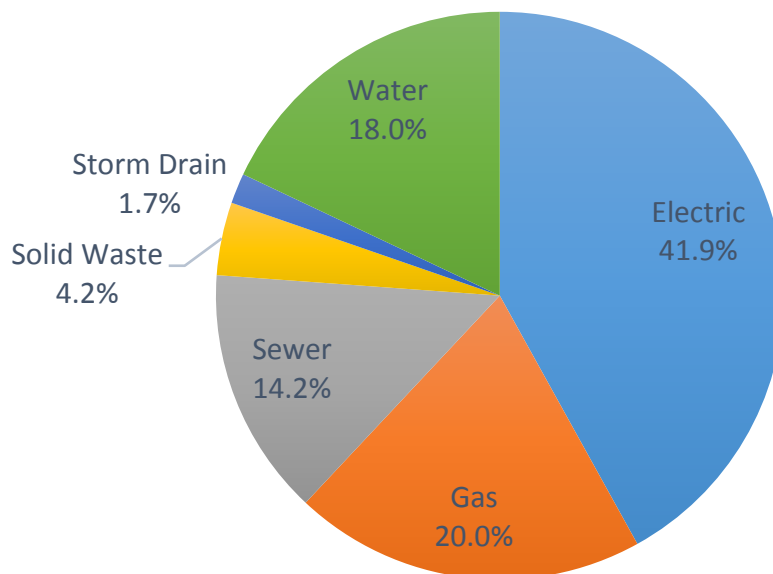


Expenses- Enterprise Funds Year-Over-Year

Expenses	Actual 2011	Actual 2012	Actual 2013	Approved 2014	Projected 2014	Proposed 2015
Electric	\$ 7,072,343.64	\$ 8,610,571.53	\$ 10,054,933.41	\$ 8,647,027.63	\$ 9,403,910.67	\$ 9,528,010.38
Gas	\$ 3,294,330.80	\$ 3,663,875.40	\$ 4,022,919.18	\$ 4,050,756.00	\$ 4,033,318.32	\$ 4,552,443.92
Sewer	\$ 2,672,270.91	\$ 2,996,135.56	\$ 2,507,171.23	\$ 2,230,832.63	\$ 2,241,445.23	\$ 3,216,849.52
Solid Waste	\$ 859,093.09	\$ 895,135.77	\$ 1,019,903.60	\$ 838,499.91	\$ 865,593.38	\$ 943,961.32
Storm Drain	\$ 158,010.92	\$ 156,251.14	\$ 190,529.07	\$ 252,046.71	\$ 261,746.53	\$ 391,204.78
Water	\$ 1,847,698.75	\$ 3,799,722.72	\$ 4,596,378.05	\$ 3,521,741.09	\$ 2,239,487.15	\$ 4,082,224.18
Totals	\$ 15,903,748.11	\$ 20,121,692.12	\$ 22,391,834.54	\$ 19,540,903.97	\$ 19,045,501.28	\$ 22,714,694.10

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

Expenses- Enterprise Funds FY 2014



Electric

Mission

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

Department Overview

Eagle Mountain provides power to its residents. This is accomplished as the City acquires power that has already been generated to sell. The City has constructed an above ground transmission line that brings electricity into a substation located in the North Service Area System of the City. The South Service Area System is supplied with 2 power circuits. Both systems serve a total of 5,700 homes.



Providing electricity to Eagle Mountain City

Employee Duties

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

Electricity Source

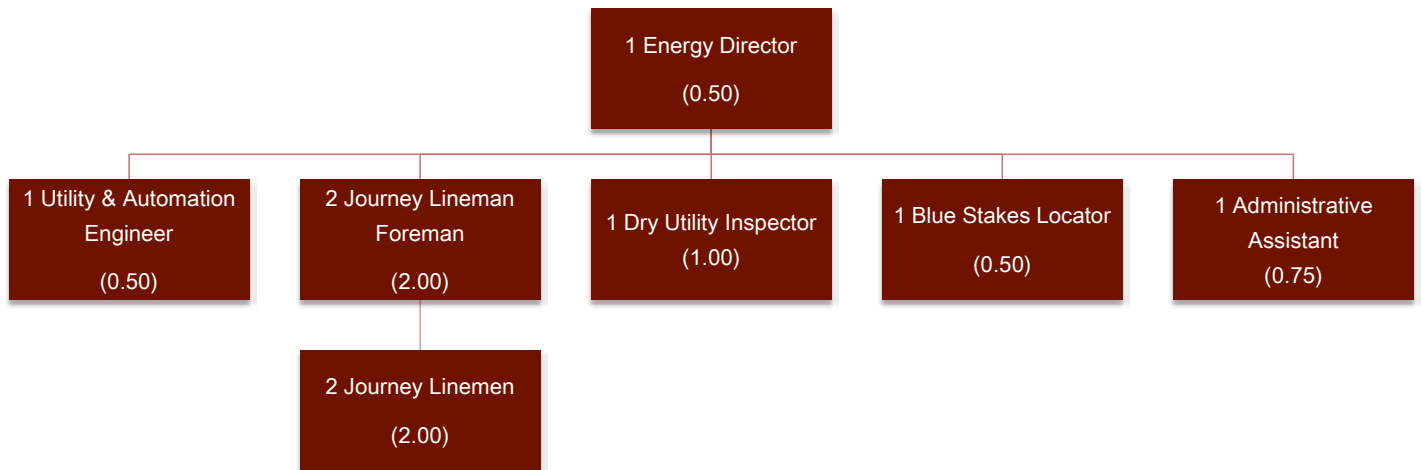
Eagle Mountain City has a 138kV line which taps into Rocky Mountain Power, which is a regulated electric utility with service territory throughout Utah, Wyoming, and southeastern Idaho. The 138kV line takes power to the electrical substation, which is a subsidiary station of electricity distribution,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

Maintaining Infrastructure

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



Electric Department Organization



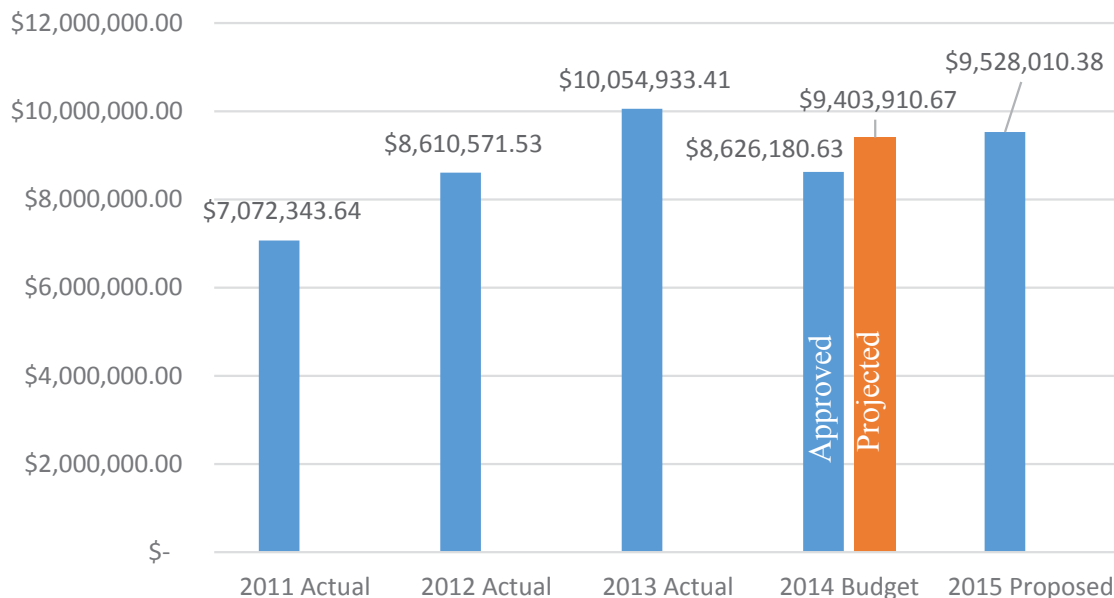
Electric

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

Electric Department Personnel Changes

FTE's increased by .25 for FY 2015 due to additional hours given to the Admin. Assistant.

Electric Department Expenditure Trends



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

Electric

Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget INCREASED by 10.5% .

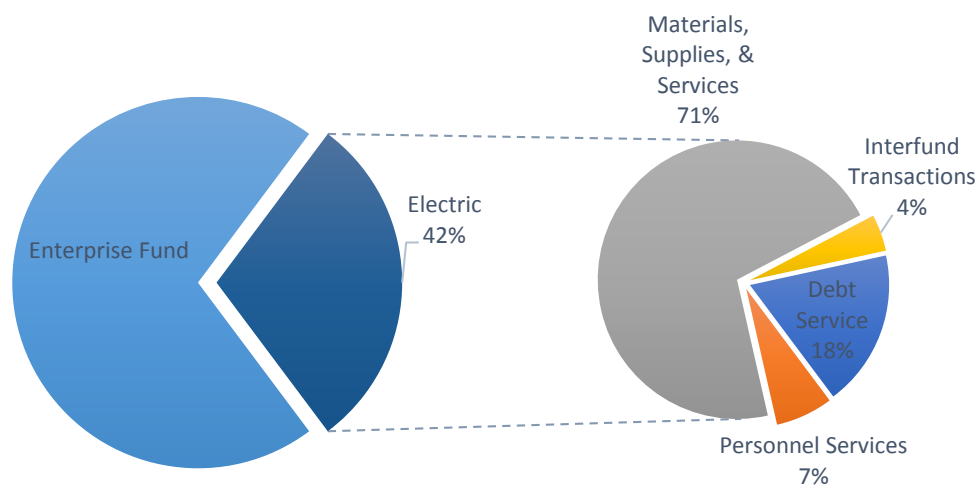
Personnel Services - A decrease of \$142,060 is due to positions that were not filled but budgeted for in FY 2014.

Interfund Transactions - The increase here is due to the change of billing for GIS and Utility Billing as a transaction whereas before it was budgeted for elsewhere.

Materials, Supplies & Services - An increase of \$1.1 million is budgeted due to the increased cost of electricity.

Capital Outlay - There is no Capital projected for FY 2015.

Department Expenditures Compared to Enterprise Fund Expenditures





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

EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	570,687	588,639	642,207	777,601	731,591	635,541
Materials, Supplies & Services	4,563,973	5,021,441	6,435,938	5,624,525	6,456,212	6,752,525
Interfund Transactions	607,299	695,678	674,500	301,188	301,188	407,110
Debt Service*	1,330,265	2,304,814	2,302,287	1,730,267	1,730,267	1,732,834
Capital Outlay	120	-	-	192,600	184,653	-
Expenditure Total:	7,072,344	8,610,572	10,054,933	8,626,181	9,403,911	9,528,010
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-00-34010-0000 In-house Construction	53,368	377,969	307,230	250,000	500,172	395,000
53-00-34218-0000 Subdivision Inspection Fees					8,373	5,000
53-00-34805-0000 South Bond Equity Buy In						
53-00-34806-0000 North Bond Equity Buy In						
53-00-34825-0000 Future Facilities Fee SSA						
53-00-34845-0000 Future Facilities Fee NSA						
53-00-34890-0000 Reimbursement Miscellaneous	9,551	2,140	4,149		70,527	
53-00-35300-0000 Utility Billing- Electric	6,388,570	6,500,689	7,161,813	8,000,000	8,298,801	8,550,000
53-00-35320-0000 Damages to Services-Electric	8,564	1,570	357			
53-00-35360-0000 Meter Fee - Electric	2,676					
53-00-35365-0000 Fiber Boots - Direct Comm.	17,950	17,850	54,900	25,000		
53-00-35370-0000 Connection Fees	133,009	130,747	211,348	125,000	266,233	240,000
53-00-35375-0000 Temporary Power Connection	16,200	26,250	46,200	20,000	49,800	45,000
53-00-35385-0000 Service Calls	2,444	32,204	3,663		1,881	
53-00-35999-0000 YEC Audit Adjustment & Accrual	74,618	94,055	16,665			
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings	23,360	32,230	35,191	15,000	30,000	30,000
53-00-37020-0000 Sale of Assets	1,710					
53-00-38113-0000 Transfer from Pwr Impact Fee Fund	220,000					
53-00-38151-0000 Transfer From Water Fund	140,000	140,000	280,000	280,000	280,000	280,000
53-00-38152-0000 Transfer From Sewer Fund	25,000	100,000	50,000	50,000	50,000	50,000
53-00-38155-0000 Transfer From Gas Fund			590,000			
53-00-39710-0000 Contributions- From Developer	205,257	413,763	43,849			
- Bond Proceeds-Less Purchased Fixed Assets		6,450,765	(5,131,723)			
Revenue Total:	7,322,277	14,320,230	3,673,641	8,765,000	9,555,786	9,595,000
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(220,677)	6,192,958	(4,518,936)	138,819	151,875	66,990
Fund Balance (Deficit)- Beginning:	3,364,849	3,144,172	9,337,130	4,818,194	4,818,194	4,970,069
Fund Balance (Deficit)- Ending:	3,144,172	9,337,130	4,818,194	4,957,013	4,970,069	5,037,059
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time			6.75	8.99	8.99	7.25
Part-time/Seasonal						
FTE Total:	0.00	0.00	6.75	8.99	8.99	7.25

Electric

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

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-45-53000-1111 Salaries - FT	380,036	382,613	403,006	429,053	439,308	379,671
1112 Salaries - PT			37,853	88,468	47,058	16,068
1211 Overtime	11,779	8,558	15,633	25,000	11,270	25,000
1300 Employee Benefits	24,144	24,048	25,894	26,601	29,107	23,540
1311 Bonus				-		-
1511 FICA			2,855	1,433	1,752	260
1512 Medicare	5,506	5,457	6,117	7,504	6,946	5,738
1521 Retirement	55,843	76,936	60,777	74,183	78,607	70,125
1531 Worker's Compensation	5,831	6,223	5,455	6,114	4,049	7,000
1541 Health Insurance	78,234	75,561	76,692	108,447	102,284	97,631
1545 Dental Insurance	6,417	6,308	5,196	7,880	8,057	7,113
1548 Vision Insurance	1,241	1,258	1,182	801	1,372	1,332
1561 Long Term Liability	1,657	1,676	1,549	2,117	1,780	2,063
Total:	570,687	588,639	642,207	777,601	731,591	635,541

<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships	550		80			
2211 Public Notices						
2321 Travel & Training	3,721	2,159	4,292	7,500	2,763	8,000
2368 Sustainability Committee	11,625	5,901		2,000		
2369 Meetings	271	448	382	500	209	300
2411 Office Expenses & Supplies		17	1,606			
2431 Uniforms & Clothing	2,456	1,941	1,837	2,400	4,159	4,200
2513 Equipment Supplies & Maintenance	11,148	21,114	19,608	26,750	24,317	35,000
2515 SCADA		4,646	1,333	6,500	590	5,000
2521 Equipment Fuel & Maintenance		918	2,945	2,000	2,659	4,000
2610 Buildings & Ground Maintenance	643	3,347	3,969	3,000	4,171	15,000
3111 Utilities	273					
4121 Attorney Fees				20,125	4,426	20,125
4140 Banking Fees						43,400
4211 Computer Network & Data Process	261	2,633	8,263		4,736	5,000
4271 Itron Support				-	2,141	
4320 Engineering Services	38,266	20,529	415,549	35,000	350,033	40,000
4350 In-house Construction Materials & Supplies	35,071	163,466	196,979	125,000	323,489	150,000
4351 In-house Construction Rental			13,525	10,000		10,000
4391 Blue Staking	4,131	1,938	2,197	3,000	1,294	3,000
4521 Collection Fees		6,299	1,591	8,500	930	8,500
4531 Professional/Technical Services	9,663	32,692	18,912	21,250	25,162	50,000
4541 Utility Bill Printing & Mailing				-	19,013	
4811 Equipment Rental/Lease	1,000	3,200		1,000		1,000
5002 Misc. Services & Supplies (384)						
5141 Streetlight Repair	12,367	10,292	8,680	25,000	14,234	25,000
5321 Meters-Electric	10,908	23,325	26,410	100,000	50,453	100,000
5323 Service Calls - Materials & Supplies	24,881	34,645	22,860	19,000	14,687	20,000
5325 Service Calls - Rentals				1,000		
5331 Residential Connections (Materials & Supplies)	36,787	40,784	27,279	50,000	5,946	50,000
5335 Commercial Connections (Materials & Supplies)			11,538	60,000	23,659	60,000
5630 UMPA Purchase For Resale- Electricity	4,266,341	4,603,109	4,722,617	4,000,000	3,855,856	5,000,000
5650 UAMPS Fees	40,105	38,037	897,003	35,000	661,284	35,000
5670 Horsebutte Purchase for Resale				1,060,000	1,060,000	1,060,000
6000 Bad Debt Expense	53,890		26,486			
Total:	4,563,973	5,021,441	6,435,938	5,624,525	6,456,212	6,752,525

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

<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay					3,224	
7211 Building & Building Improvements						
7319 Capital Improvement Projects						
7410 Equipment	120			32,600	21,429	
7411 Office Equipment						
7412 Computer Equipment				10,000	10,000	
7415 System Equipment						
7421 Vehicles				150,000	150,000	
Total:	120	-	-	192,600	184,653	-

<i>Debt Service</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-71-47100-8111 Principal	548,250	1,248,550	1,209,950	932,750	932,750	965,250
8121 Interest	775,045	1,055,564	1,089,313	797,517	797,517	767,584
8151 Paying Agent Fee	6,970	700	3,024			
8155 Letter of Credit Fee						
Total:	1,330,265	2,304,814	2,302,287	1,730,267	1,730,267	1,732,834

<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-45-53000-9113 Transfer to Power Impact Fee Fund						
53-45-53000-9145 Transfer to Gas/Elec. Capital Projects Fund						
53-45-53000-9900 Loss on sale of Capital Asset						
53-61-48000-9110 Administrative Charge	545,000	632,000	610,000	218,701	218,701	124,287
53-61-48000-9154 Transfer to Fleet Fund	62,299	63,678	64,500	82,487	82,487	164,283
53-61-48000-9175 Transfer to Gas & Electric Bond Fund						
Transfer to Utility Billing Internal Service Fund						87,083
Transfer to GIS Internal Service Fund						31,457
Total:	607,299	695,678	674,500	301,188	301,188	407,110



Gas

Mission

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

Natural Gas Source

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



Providing cost effective and reliable service to Eagle Mountain City

Main Responsibilities

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

Natural Gas Transmission

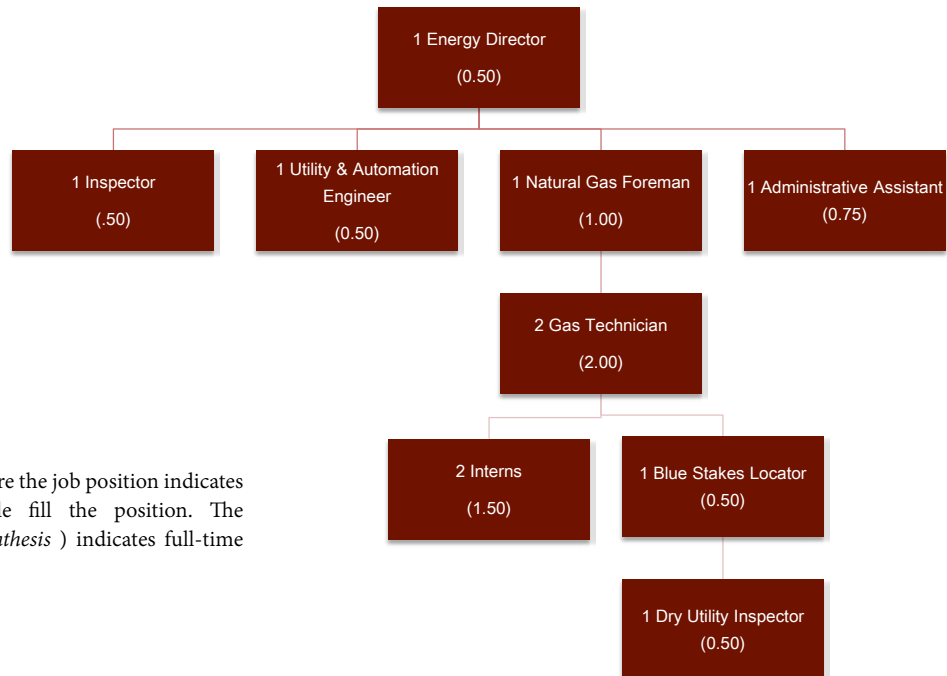
Eagle Mountain City taps into the Kern River Transmission line and funnels gas from the master meter through to the initial regulator station. In the first regulator station, gas pressure is dropped significantly from about 1200 pounds per square inch (psi), then 520 psi, and finally to 200 psi. Before gas leaves the first regulator station, it must pass through the odorant tank, which odorizes the colorless and odorless gas, so that leaks can be detected before a fire or explosion occurs. Throughout the City there are four additional regulator stations that control pressure. After gas passes through the four municipal regulator stations, pressure is reduced to a more manageable 42-45 psi, and finally before reaching the households, it passes a residential regulator that reduces it down to 4 ounces per square inch.

Employee Duties

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



Gas Department Organization

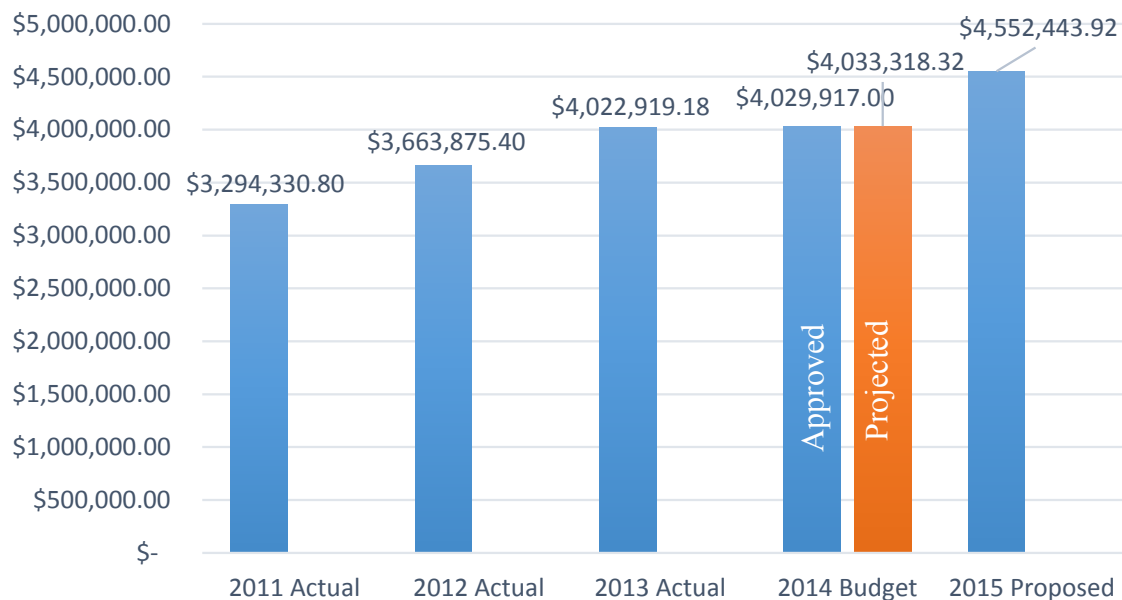


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Gas Department Personnel Changes

FTEs increase by 1.75 as the City budgets for two temporary intern positions (1.5 FTE) and increased Admin. Assistant hours (.25 FTE) for FY 2015.

Gas Department Expenditure Trends



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

Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget INCREASED by 13% .

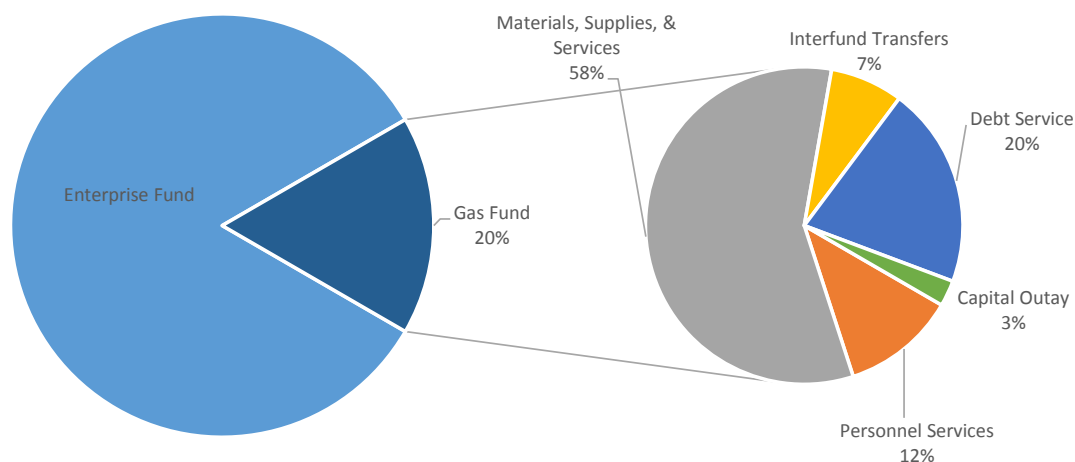
Personnel Services - The decrease of Personnel Services is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

Interfund Transactions - The increase of Interfund Transactions is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

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

Capital Outlay - An increase of \$93,000 is experienced due to the need to upgrade on the Kern River gas line.

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 55- Natural Gas Utility Summary Department 55000							
EXPENDITURES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services		437,599	427,504	409,424	552,939	541,729	530,668
Materials, Supplies & Services		2,110,530	2,314,865	2,152,274	2,263,025	2,281,753	2,629,825
Interfund Transactions		511,450	556,918	1,100,684	255,254	255,254	338,886
Debt Service		234,752	364,588	360,537	931,700	931,700	933,065
Capital Outlay		-	-	-	27,000	22,882	120,000
Expenditure Total:		3,294,331	3,663,875	4,022,919	4,029,917	4,033,318	4,552,444
REVENUES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-00-34010-0000	In-house Construction	6,002	57,547	225,104		3,262	
55-00-34218-0000	Subdivision Inspections					4,752	
55-00-34311-0000	NR SAA Assessments Collected		970		1,000	4,953	2,500
55-00-34890-0000	Reimbursement- Miscellaneous						
55-00-35385-0000	Service Calls	7,429	716	266			
53-00-35500-0000	Utility Billing- Gas	4,634,165	4,721,570	4,860,974	4,105,000	4,100,000	4,250,000
53-00-35511-0000	CPR Gas Extension Fees					43,371	
55-00-35520-0000	Damage to Services- Gas	1,094	8,819				
55-00-35560-0000	Meter Fee - Natural Gas	14,943	11,931	4,463		428	
55-00-35570-0000	Connection Fees	137,471	190,529	435,558	250,000	523,836	450,000
55-00-35575-0000	Temporary Gas Connection						
55-00-35999-0000	YEC Audit Adjustments & Accrual	42,836					
55-00-37010-0000	Interest Earnings	9,527	32,164	52,951	45,000	50,000	45,000
55-00-37011-0000	Interest Earnings - NR SAA	17,633	9,043	18,885		346	
55-00-37020-0000	Sale of Assets	4,470					
55-00-39710-0000	Contributions- From Developer	64,767		3,604			
	Bond Proceeds - Less Capital Assets		1,213,040	(556,322)			
Revenue Total:		4,940,335	6,246,330	5,045,482	4,401,000	4,730,949	4,747,500
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		1,551,135	2,072,717	46,640	371,083	697,631	195,056
Fund Balance (Deficit)- Beginning:		4,079,259	5,630,394	7,703,111	7,749,751	7,749,751	8,447,382
Fund Balance (Deficit)- Ending:		5,630,394	7,703,111	7,749,751	8,120,834	8,447,382	8,642,438
PERSONNEL SUMMARY (FTE)		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected							
Appointed							
Full-time		4.75	5.50	4.50	4.50	4.75	7.25
Part-time/Seasonal							
FTE Total:		4.75	5.50	4.50	4.50	4.75	7.25

Gas

Fund 55- Natural Gas Utility Detail Department 55000

Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-45-55000-1111 Salaries - FT	287,381	289,091	265,970	357,518	336,475	309,175
1112 Salaries - PT			150	16,162	16,638	48,204
1211 Overtime	10,554	12,255	13,176	10,000	17,411	10,000
1242 Car Allowance				-		-
1300 Employee Benefits	16,182	14,441	18,538	22,166	22,075	22,158
1511 FICA			9	262	1,032	
1512 Medicare	4,183	4,225	3,949	5,418	5,277	5,182
1521 Retirement	45,578	31,035	41,394	49,313	59,640	50,595
1531 Worker's Compensation	4,535	4,840	3,677	4,755	1,531	3,000
1541 Health Insurance	61,926	64,349	56,773	79,489	73,218	74,200
1545 Dental Insurance	5,017	4,989	3,794	5,774	6,018	5,406
1548 Vision Insurance	968	985	873	587	1,092	1,012
1561 Long Term Disability	1,274	1,292	1,120	1,494	1,320	1,737
Total:	437,599	427,504	409,424	552,939	541,729	530,668
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-45-55000-2121 Dues, Subscriptions, Memberships	820	779	995			
2211 Public Notices						
2321 Travel & Training	1,455	7,934	795	5,000	1,053	9,000
2369 Meetings	628	352	367	500	318	300
2411 Office Expenses & Supplies	52		115			
2431 Uniforms & Clothing	1,590	1,885	1,465	2,400	1,615	2,600
2513 Equipment Supplies & Maintenance	10,935	27,156	18,611	9,750	20,602	15,000
2515 SCADA		1,119	1,191	6,500		
2521 Vehicle Fuel & Maintenance		133	1,108	2,000	106	2,000
2610 Buildings & Ground Maintenance	572	1,118	745	1,500	1,490	15,000
3111 Utilities						
4121 Attorney Fees	3,270	2,658		20,125	5,194	20,125
4140 Banking Fees						23,800
4211 Computer Network & Data Process			4,395		4,736	2,500
4271 Itron Support				-	2,141	
4320 Engineering Services		2,760				
4350 In-House Construction (Materials & Supplies)	811	19,236	31,524	15,000		10,000
4351 In-House Construction (Rentals)			4,866	10,000		5,000
4391 Blue Staking	2,977	1,510	1,052	1,500	1,294	2,500
4521 Collection Fees		4,920	1,374	7,000	807	7,000
4531 Professional/Technical Services	13,621	31,249	44,550	26,250	49,713	60,000
4541 Utility Bill Printing & Mailing				-	19,085	
4550 Cap. Facil./Impact/Econ. Study	1,183					
5002 Misc. Services & Supplies	315	5,763	332	500	41	
5321 Meters-Gas	107,073	83,441	148,279	100,000	48,632	250,000
5331 Connnection Services	28,765	66,371	136,801	50,000	124,926	125,000
5333 Service Call-Gas	7,895	512	14	5,000		5,000
5620 Purchase For Resale- Gas	1,873,064	2,021,957	1,727,618	2,000,000	2,000,000	2,075,000
6000 Bad Debt Expense	55,504	34,014	26,078			
Total:	2,110,530	2,314,865	2,152,274	2,263,025	2,281,753	2,629,825

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

Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-45-55000-7111 Land and Rights of Way						
7211 Building & Building Improvements						120,000
7319 Capital Improvement Projects					7,346	
7410 Equipment				24,000	12,536	
7412 Computer Equipment				3,000	3,000	
Total:	-	-	-	27,000	22,882	120,000
Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-71-47100-8111 Principal	96,750	186,450	185,050	502,250	502,250	519,750
55-71-47100-8121 Interest	136,772	174,419	175,011	429,450	429,450	413,315
8151 Paying Agent Fee	1,230	3,719	476			
Total:	234,752	364,588	360,537	931,700	931,700	933,065
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund						
55-61-48000-9110 Administrative Charge	501,000	543,000	494,000	218,609	218,609	118,084
55-61-48000-9155 Transfer to Electric Fund			590,000			
55-61-48000-9154 Transfer to Fleet Fund	10,450	13,918	16,684	36,645	36,645	102,261
Transfer to Utility Billing Internal Service Fund						87,083
Transfer to GIS Internal Service Fund						31,457
Total:	511,450	556,918	1,100,684	255,254	255,254	338,886



Sewer

Mission

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

Department Overview

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



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

Sewer System Maintenance

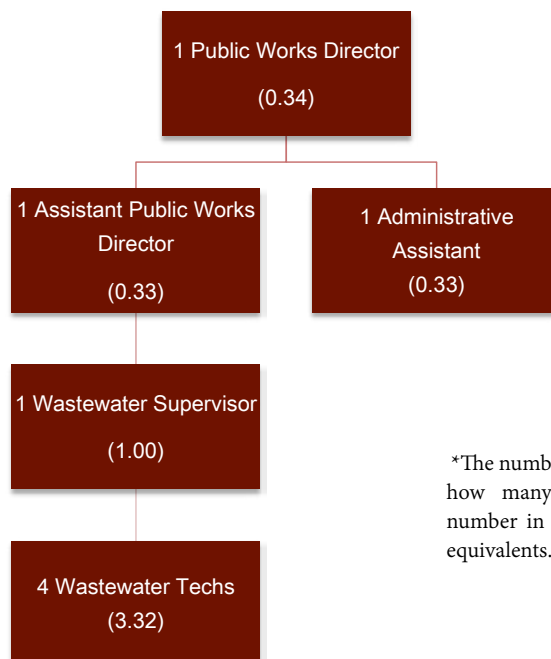
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer collection system. Personnel are in charge of repairing line breaks and fixing service problems. In addition, the treatment plant operates on a 24 hour, 7 days a week basis with operators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

Lift Stations

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



Sewer Department Organization



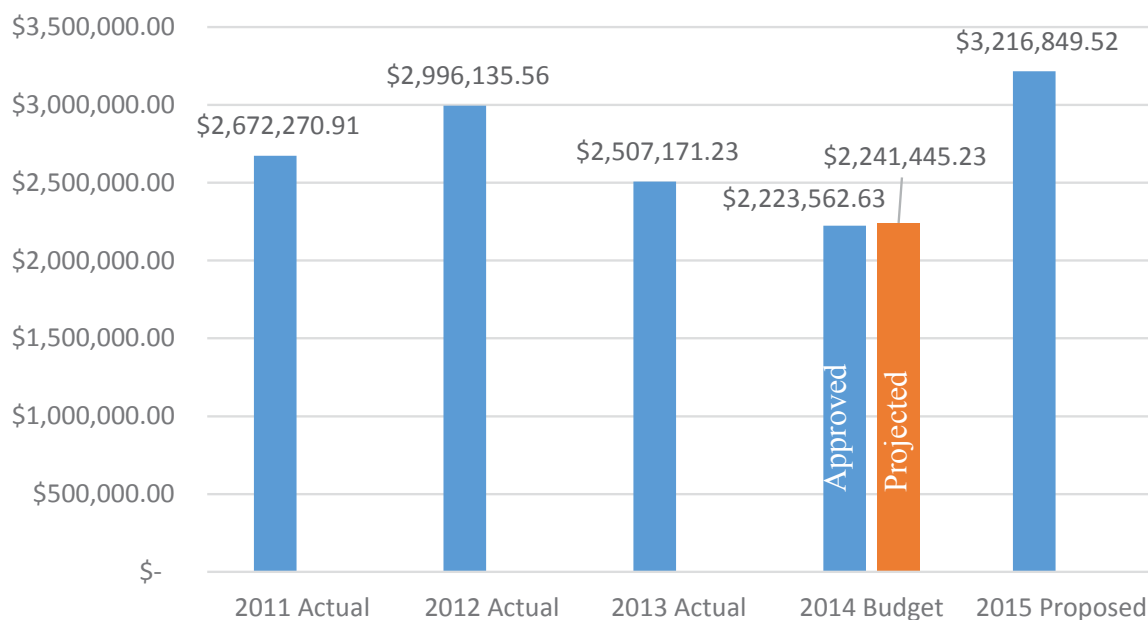
*The number before the job position indicates how many people fill the position. The number in (*parenthesis*) indicates full-time equivalents.

Sewer Department Personnel Changes

FTEs increased by .14 in FY 2015 due to the addition of seasonal labor. Also, the Assistant to Public Works will be dedicating less time in FY 2015 to Sewer resulting in a decrease of .17 FTE.

Sewer

Sewer Department Expenditure Trends



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

Sewer

Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget INCREASED by 44.7% .

Personnel Services - The decrease in Personnel Services is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

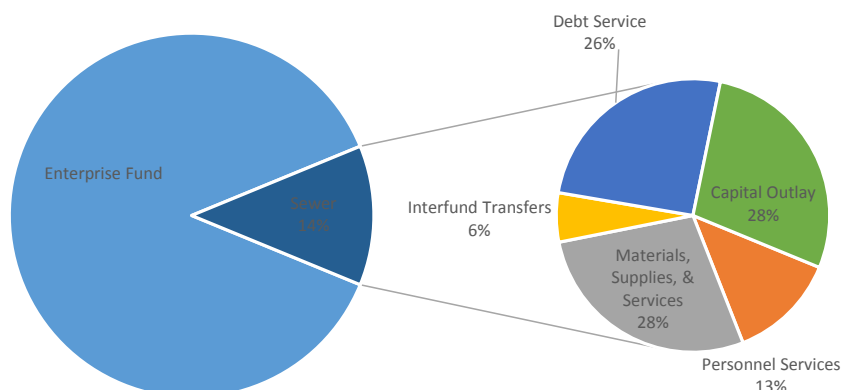
Interfund Transactions - An offset is seen due to impact fees that will be used to help pay for one of the capital outline items detailed in the budget (sewer line install).

Materials, Supplies & Services - Increase is primarily attributed to Timpanogos Special Service District increasing rates and City population growth.

Capital Outlay - Increase is attributed to improvements at Evans Ranch (sewer line installation and solids handling project).

Sewer

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 52- Wastewater Utility Department 52000						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	397,321	375,597	375,741	436,333	422,529	412,815
Materials, Supplies & Services	787,754	754,619	853,694	799,175	677,861	895,300
Interfund Transactions	736,976	1,088,094	470,233	351,885	351,885	187,080
Debt Service	750,220	776,579	807,503	596,170	789,170	821,655
Capital Outlay	-	1,246	-	40,000	-	900,000
Expenditure Total:	2,672,271	2,996,136	2,507,171	2,223,563	2,241,445	3,216,850
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-00-33435-0000 DEQ Grant			18,000	18,000		
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.	15					
52-00-35200-0000 Utility Billing- Sewer	2,376,046	2,444,460	2,518,315	2,375,000	2,620,626	2,700,000
52-00-35270-0000 Connection Fees	17,751	13,700	25,800	25,700	24,754	25,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	18,258		(50,148)			
52-00-37010-0000 Interest Earnings	12,947	8,900	9,114	10,000	10,000	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund (DEQ)	80,000				193,000	219,350
52-00-38112-0000 Xfr from WW Impact Fee Fund						262,500
52-00-38148-0000 Xfr from Water Cap Project Fund						
52-00-38151-0000 Transfer from Water Fund						
52-00-39710-0000 Contributions- From Developer	56,949	478,157	41,725			
- DEQ Loan						
Revenue Total:	2,561,966	2,945,217	2,544,805	2,410,700	2,848,381	3,216,850
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(436,631)	23,265	105,165	187,137	606,935	0
Fund Balance (Deficit)- Beginning:	1,456,910	1,020,279	1,043,544	1,148,709	1,148,709	1,755,645
Fund Balance (Deficit)- Ending:	1,020,279	1,043,544	1,148,709	1,335,847	1,755,645	1,755,645
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						
Appointed						
Full-time	4.00	5.17	5.17	5.41	5.41	5.31
Part-time/Seasonal						
FTE Total:	3.00	5.17	5.17	5.41	5.41	5.31

Sewer

Fund 52- Wastewater Utility Detail Sub 45- Utility Services Department 52000						
Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-45-52000-1111 Salaries - FT	257,082	248,699	239,354	256,568	266,468	245,548
1112 Salaries - PT				6,465	6,655	8,098
1211 Overtime	5,903	4,081	2,397	15,000	2,991	4,000
1242 Car Allowance	1,944	1,949	1,938		1,938	1,950
1300 Employee Benefits	11,843	14,687	16,706	15,907	17,795	15,224
1311 Bonus						
1511 FICA			4	105	413	
1512 Medicare	3,687	3,502	3,379	3,814	3,860	3,678
1521 Retirement	46,005	26,433	37,502	43,893	45,066	45,353
1531 Worker's Compensation	3,887	4,149	3,985	4,076	3,696	3,000
1541 Health Insurance	60,005	65,276	64,347	82,674	66,705	78,027
1545 Dental Insurance	4,894	4,851	4,285	6,035	4,953	5,684
1548 Vision Insurance	955	949	901	610	938	1,065
1561 Long Term Disability	1,117	1,022	944	1,186	1,051	1,188
1999 Reserve For Pay Adjustments						
Total:	397,321	375,597	375,741	436,333	422,529	412,815
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-45-52000-2121 Dues, Subscriptions, Memberships	592	684	960	1,050	1,315	1,050
2211 Public Notices						
2321 Travel & Training	5,515	5,746	5,054	6,900	5,500	7,250
2369 Meetings	113	317	0	500	161	300
2411 Office Expenses & Supplies			38			
2421 Postage						
2431 Uniforms & Clothing	1,510	1,798	1,385	1,600	1,550	1,600
2513 Equipment Supplies & Maintenance	57,104	43,596	36,560	60,000	26,131	60,000
2515 SCADA Maintenance	2,033	2,869	1,644	6,500	377	15,000
2521 Vehicle Fuel						
2610 Buildings & Ground Maintenance	1,275	1,445	1,089	2,000		2,000
3111 Utilities						
4121 Attorney Fees				20,125	13,529	15,000
4140 Banking Fees						12,600
4211 Computer Network & Data Process			2,461		1,894	1,500
4320 Engineering Services						
4391 Blue Staking					793	1,000
4393 Lab Work	30,567	30,972	30,056	40,000	26,092	35,000
4521 Collection Fees		3,535	866	5,000	717	1,000
4531 Professional/Technical Services	640	34,159	36,580	25,000	15,151	15,000
4541 Utility Bill Printing & Mailing				-	7,875	
4550 Capital Facility Impact Study and Economic Analysis						
4581 TSSD Services	625,149	622,032	720,880	630,000	572,356	725,000
4811 Equipment Rental		4,178	2,993	500	2,229	
5001 Misc. Expenses		3,085	258			
5002 Misc. Services & Supplies	169	203			2,192	2,000
5721 Chemicals/Fertilizer	34,028					
6000 Bad Debt Expense	29,059		12,870			
Total:	787,754	754,619	853,694	799,175	677,861	895,300
Fund 52- Sewer Utility Detail (continued) Sub 45- Utility Services Department 52000						
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-45-52000-7000 Capital Outlay					3,224	
7211 Building & Building Improvements						550,000
7319 Improvements Other Than Building						350,000
7410 Equipment		1,246		40,000		
7412 Computer Equipment						
7421 Vehicles						
Total:	-	1,246	-	40,000		900,000
Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-71-47100-8111 Principal	154,600	164,836	185,250	190,950	190,950	205,200
8112 Principal DEQ	78,000	105,000	117,000		130,000	157,000
8121 Interest	438,085	428,669	420,845	405,220	405,220	397,105
8122 Interest DEQ	62,530	63,345	64,235		63,000	62,350
8131 Bond Refunding Cost	14,729	14,729	14,729			
8151 Paying Agent Fee	2,276		5,444			
Total:	750,220	776,579	807,503	596,170	789,170	821,655
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-61-48000-9076 Transfer to DEQ Bond Fund	169,820					
52-61-48000-9110 Administration Charge	521,400	418,000	396,000	229,712	229,712	242,698
52-61-48000-9153 Transfer to Electric Fund	25,000	100,000	50,000	50,000	50,000	50,000
52-61-48000-9154 Transfer to Fleet Fund	20,756	20,086	24,233	72,173	72,173	123,441
52-61-48000-9158 Transfer to Sewer Cap. Proj. Fund						
52-61-48000-9176 Transfer to Water & Sewer Bond Fund		550,008				
Transfer to Utility Billing Internal Service Fund						87,083
Transfer to GIS Internal Service Fund						31,457
From Fund Balance						(347,599)
Total:	736,976	1,088,094	470,233	351,885	351,885	187,080



Solid Waste

Mission

The City entered into a contract with ACE, negotiating a lower monthly cost for the disposal of solid waste for residential and publicly owned properties.

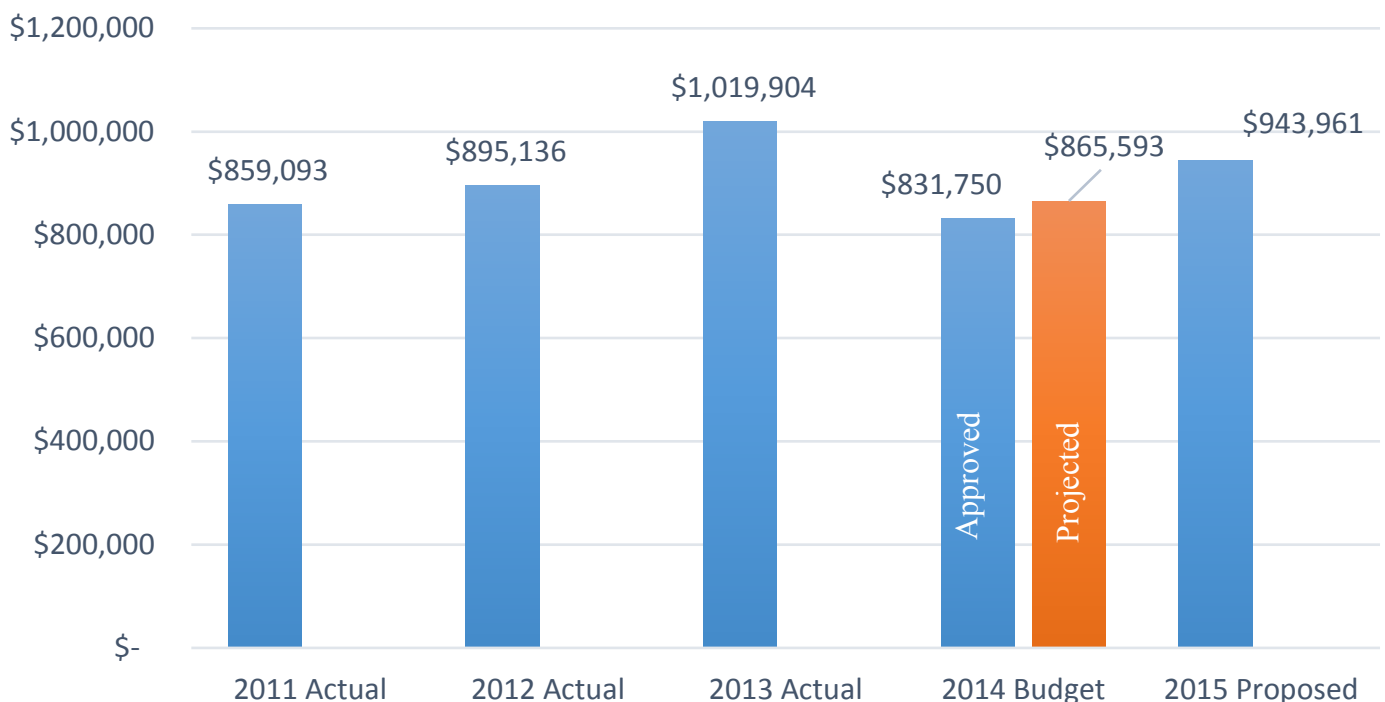
City Contract with Ace Disposal

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



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

Solid Waste Expenditure Trends





Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget INCREASED by 13.5%.

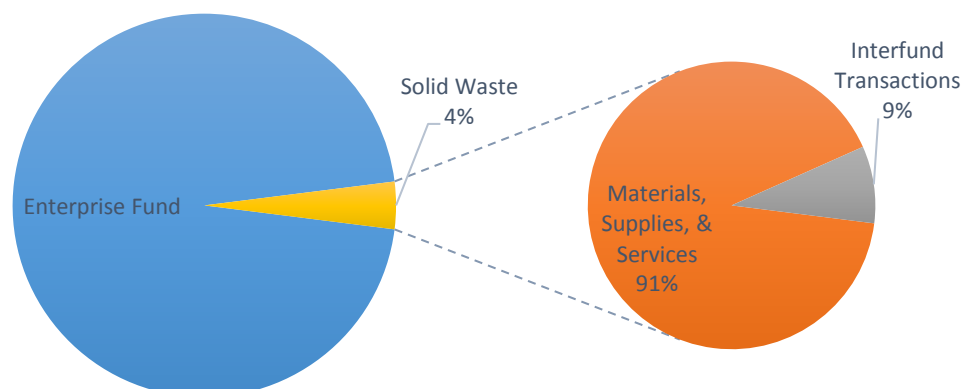
Personnel Services - The decrease of Personnel Services is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

Interfund Transactions - The increase of Interfund Transactions is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

Materials, Supplies & Services - An increase is due to a 2% increase in the contract with Ace and a projected 3% population growth.

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

Department Expenditures Compared to Enterprise Fund Expenditures



Solid Waste

Fund 57- Solid Waste Summary						
Department- 0						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	24,844	22,388	-
Materials, Supplies & Services	769,093	800,136	748,904	770,520	806,819	862,100
Interfund Transactions	90,000	95,000	271,000	36,386	36,386	81,861
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	859,093	895,136	1,019,904	831,750	865,593	943,961
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
57-00-35700-0000 Utility Billing- Solid Waste	931,582	957,224	971,033	950,000	975,000	945,000
57-00-35705-0000 Garbage Fuel Surcharge	6,047	16,787	18,862	25,000	17,684	20,000
57-00-35999-0000 YEC Audit Adjustment & Accrual	10,476	-	(61,544)	-	-	-
Revenue Total:	948,106	974,011	928,352	975,000	992,684	965,000
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing	-	-	-	-	-	-
Sources over Financing Uses:	28,660	101,102	(64,805)	143,250	127,091	21,039
Fund Balance (Deficit)- Beginning:	-	28,660	129,761	64,956	64,956	192,047
Fund Balance (Deficit)- Ending:	28,660	129,761	64,956	208,206	192,047	213,086



Fund 57- Solid Waste Detail
Department- 0

<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
57-45-57000-1111 Salaries - FT				10,757	10,207	
1112 Salaries - PT				6,465	6,553	
1211 Overtime					260	
1300 Employee Benefits				667	1,100	
1511 FICA				105	406	
1512 Medicare				250	243	
1521 Retirement				1,860	1,697	
1531 Worker's Compensation						
1541 Health Insurance				4,344	1,709	
1545 Dental Insurance				300	154	
1548 Vision Insurance				32	25	
1561 Long Term Disability				66	35	
Total:	-	-	-	24,844	22,388	-
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2321 Travel & Training				350		
2369 Meetings				30		
2431 Uniforms & Clothing				40	43	
2513 Equipment, Supplies & Maintenance				100	34	
4121 Attorney Fees					1,367	
4140 Banking Fees						5,600
4211 Computer Network & Data Processing					1,894	
4521 Collection Expense		1,113	271			1,500
4541 Utility Bill Printing & Mailing				-	7,875	
4585 Code Enforcement Cleanup						10,000
5640 Solid Waste Disposal Contract	761,498	799,022	746,458	765,000	795,606	840,000
6000 Bad Debt Expense	7,595		2,175			
6810 Dump Passes				5,000		5,000
Total:	769,093	800,136	748,904	770,520	806,819	862,100
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay						
7421 New Vehicle Purchase						
Total:	-	-	-	-		-
<i>Debt Service</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
8111 Principal						
8121 Interest						
8151 Paying Agent Fee						
Total:	-	-	-	-		-
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
57-61-48000-9110 Administrative Charge	90,000	95,000	271,000	36,386	36,386	36,246
57-61-48000-9163 Transfer to Utility Billing Internal Service						45,615
Total:	90,000	95,000	271,000	36,386	36,386	81,861

Storm Water

Mission

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

Main Responsibilities

The overall objective is to ensure that the City's public and private properties are protected against flooding. The drain system is designed to drain excess rain and ground water from hills, paved streets, parking lots, sidewalks, and roofs. The City contains a large municipal system that is fed by street gutters on most motor ways and other parts of town, which experience heavy rainfall, flooding, and experience regular storms. Runoff into storm drains can be minimized by including low impact development.



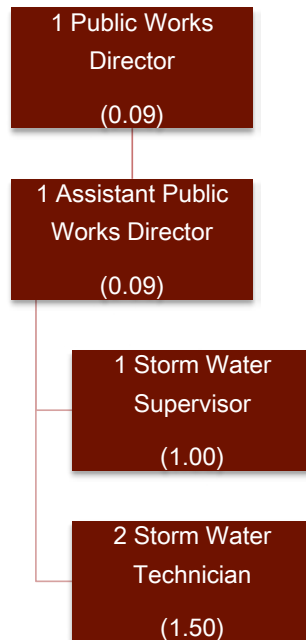
Protecting Eagle Mountain against flooding

Urgent Response

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



Storm Water Department Organization

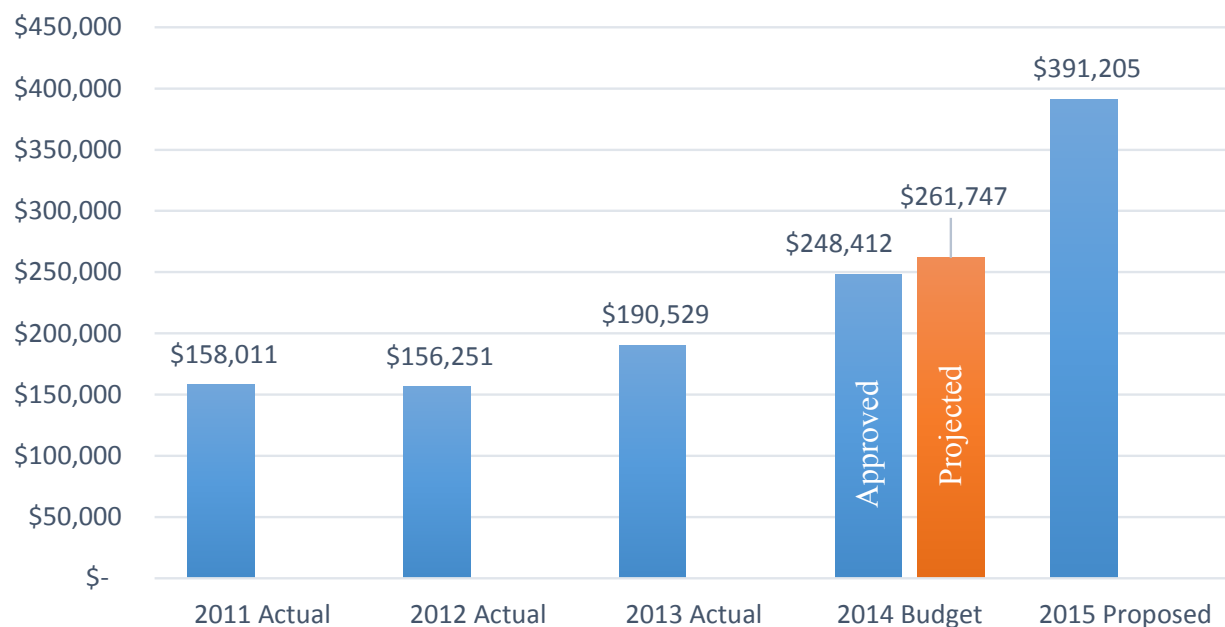


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Storm Water Department Personnel Changes

FTEs increased by .64 due to seasonal labor added in FY 2015 to assist with maintaining service levels.

Storm Water Department Expenditure Trends



Storm Water

Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget INCREASED by 57.5% .

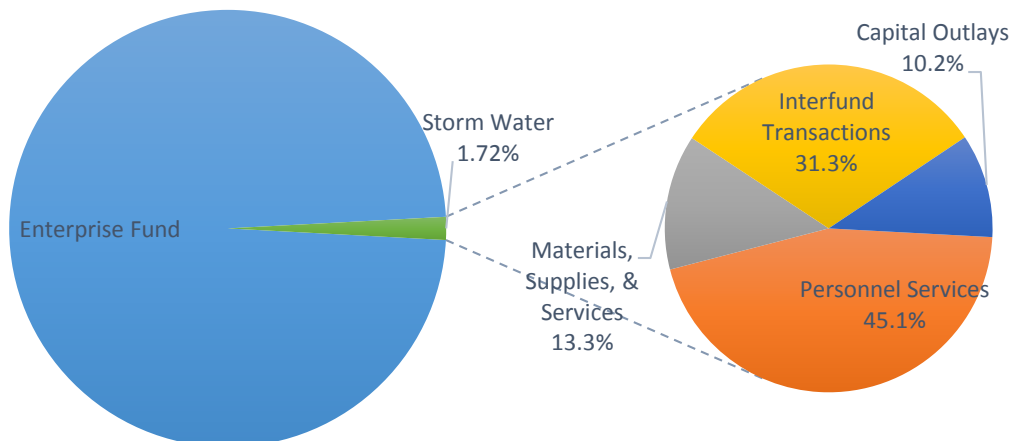
Personnel Services - An increase is seen due to increased staffing for service level needs.

Interfund Transactions - The increase of Interfund Transactions is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

Materials, Supplies & Services - An increase is due to street sweeping and repairs to the storm and gutter system and equipment rentals.

Capital Outlay - \$40,000 have been proposed for the construction of drying beds.

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 59- Storm Water Utility Summary Department 35900							
EXPENDITURES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services		98,059	106,346	125,435	131,372	146,689	176,485
Materials, Supplies & Services		23,072	44,745	31,778	30,300	32,118	52,149
Interfund Transactions		28,000	5,160	33,316	82,939	82,940	122,571
Debt Service		-	-	-	-	-	-
Capital Outlay		8,880	-	-	3,800	-	40,000
Expenditure Total:		158,011	156,251	190,529	248,412	261,747	391,205
REVENUES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
59-00-35900-0000	Utility Billing- Stormdrain	189278.69	215799.9	221322.62	260,000	265,840	330,000
59-00-35999-0000	YEC Audit Adjustments & Accrual	17754.1		704.65			
Contributions- From Developer							
Revenue Total:		207,033	215,800	222,027	260,000	265,840	330,000
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing							
Sources over Financing Uses:		47,157	59,549	31,498	11,588	4,094	(61,205)
Fund Balance (Deficit)- Beginning:			47,157	106,706	106,706	106,706	110,800
Fund Balance (Deficit)- Ending:		47,157	106,706	138,204	118,294	110,800	49,595
PERSONNEL SUMMARY (FTE)		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected							
Appointed							
Full-time		2.00	2.00	2.00	2.04	2.04	2.68
Part-time/Seasonal							
FTE Total:		2.00	2.00	2.00	2.04	2.04	2.68

Storm Water

Fund 59- Storm Water Utility Summary						
Department 35900						
Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
59-45-59000-1111 Salaries - FT	54781	66343	72985	74,897	81,580	106,786
1112 Salaries - PT				3,232	6,704	3,232
1211 Overtime	7941	3080	4509		2,913	
1300 Employee Benefits	2318	4838	5803	4,644	6,273	5,957
1311 Bonus						
1511 FICA			2	52	206	52
1512 Medicare	864	934	1053	1,133	1,269	1,595
1521 Retirement	8393	7707	11121	12,950	13,870	17,745
1531 Worker's Compensation			355		1,015	1,000
1541 Health Insurance	21362	21515	27083	31,709	29,808	36,398
1545 Dental Insurance	1819	1372	1833	2,312	2,315	2,631
1548 Vision Insurance	342	278	404	234	428	481
1561 Long Term Disability	238	279	289	209	308	608
Total:	98,059	106,346	125,435	131,372	146,689	176,485
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
59-45-59000-2121 Dues, Subscriptions, Memberships		138		1,500		3,500
2321 Travel & Training	477	566	347	1,000	1,523	1,625
2369 Meetings				-		24
2431 Uniforms & Clothing	411	801	800	800	819	830
2513 Equipment Supplies & Maintenance	2,880	6,395	8,002	8,000	5,633	8,020
2514 Stormdrain Maint.	6,001	10,812	14,317	12,000	13,945	23,000
4121 Attorney Fees				7,000	826	1,000
4140 Banking Fees						1,400
4211 Computer Network & Data Processing					947	750
4391 Blue Staking					529	
4521 Collection Fees		69	14		8	
4531 Professional & Technical Services	70	25,683	2,587		1,875	2,000
4541 Utility Bill Printing & Mailing				-	4,316	
4811 Equipment Rental/Lease			5,630		1,697	5,000
5002 Misc. Services & Technical Services	12,356	281				
5731 Street Sweeping						5,000
6000 Bad Debt Expense	878		81			
Total:	23,072	44,745	31,778	30,300	32,118	52,149
Fund 59- Storm Water Utility Summary						
Department 35900						
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
59-45-59000-7000 Capital Purchases						40,000
59-45-59000-7111 Land and Rights of Way	6,341					
59-45-59000-7410 Equipment	2,539			3,800		
Total:	8,880	-	-	3,800	-	40,000
Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
8121 Interest				-		-
8151 Paying Agent Fee				-		-
Total:	-	-	-	-	-	-
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
59-61-48000-9110 Administrative Charge	3000		25000	44,494	44,494	37,227
59-61-48000-9154 Transfer to Fleet Fund	25000	5160	8316	38,446	38,446	50,629
Transfer to Utility Billing Internal Service Fund						20,734
Transfer to GIS Internal Service Fund						13,981
Total:	28,000	5,160	33,316	82,939	82,940	122,571



Water

Mission

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

Quality Drinking Water

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



The Water Department repairs a ruptured pipe

Treating Ground Water

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

Water Infrastructure Maintenance

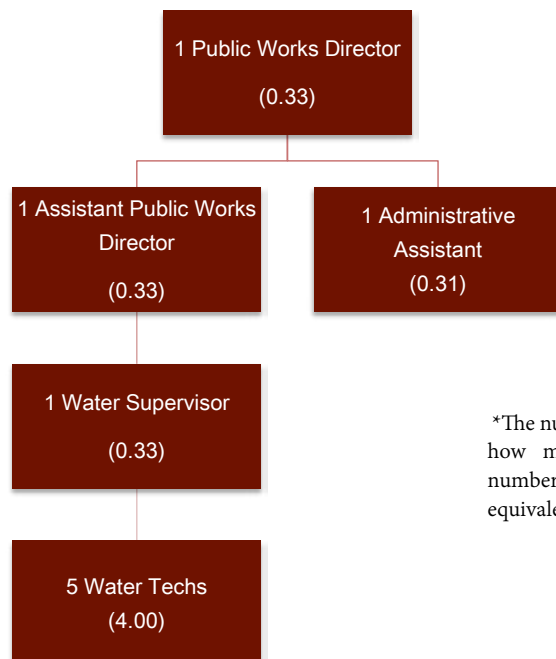
The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and institutional sites to ensure back flow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary.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

Water Supply

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



Water Department Organization

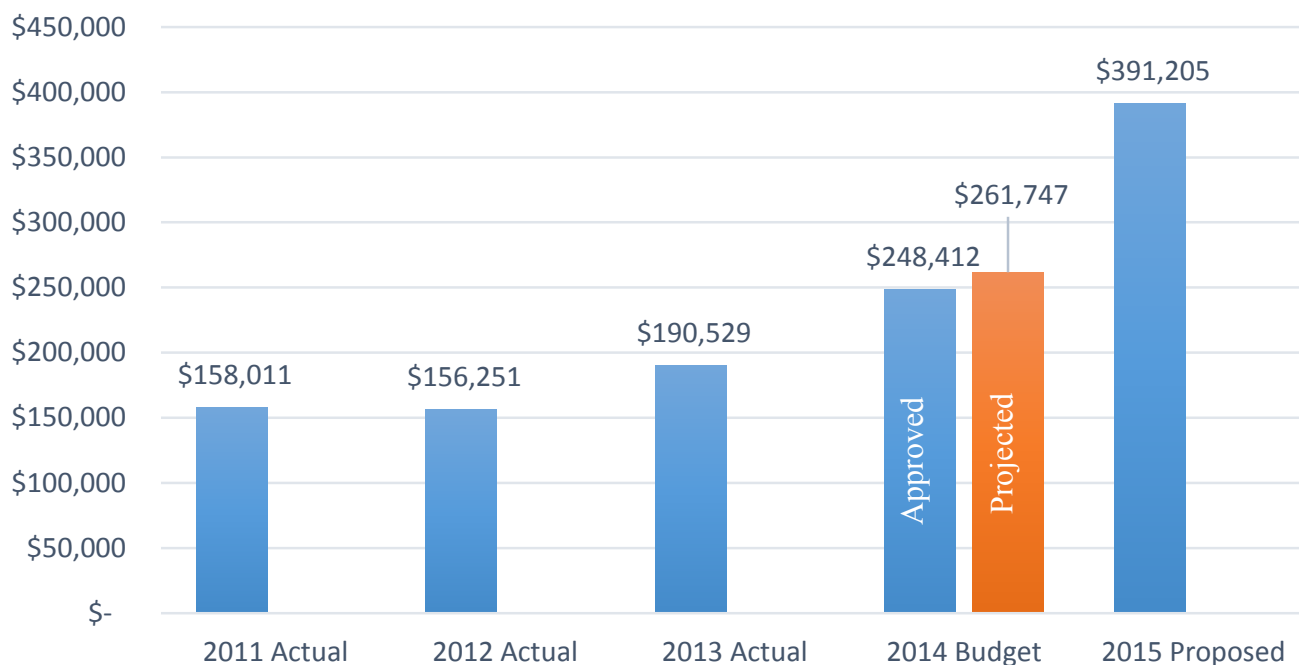


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Water Department Personnel Changes

FTEs increased by .16 due to the addition of seasonal labor in FY 2015 to assist with maintaining service levels.

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 2015 compared to FY 2014

The total budget DECREASED by 15.9% .

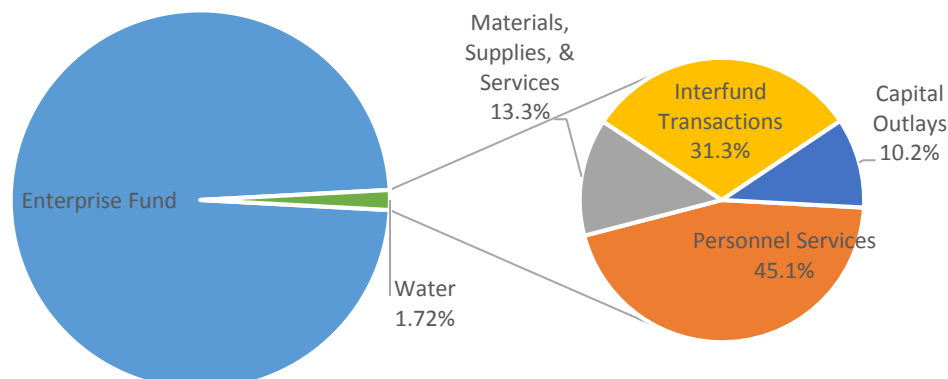
Personnel Services -The decrease in Personnel Services is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

Interfund Transactions - The increase of Interfund Transactions is due to new reporting of Utility Billing as an Internal Service fund and charges are made to departments as an Interfund Transaction instead of Personnel Services.

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

Capital Outlay - Well settlement costs is the cause for the increase.

Department Expenditures Compared to Enterprise Fund Expenditures





Fund 51- Water Utility Summary Department 51000						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	365,401	362,415	407,496	488,668	494,051	438,099
Materials, Supplies & Services	241,936	296,388	370,206	387,872	428,477	395,525
Interfund Transactions	1,236,517	1,147,809	808,146	575,459	575,459	720,611
Debt Service	-	11,184	456,500	449,743	589,743	597,989
Capital Outlay	3,845	1,981,926	2,554,031	1,620,000	151,757	1,930,000
Expenditure Total:	1,847,699	3,799,723	4,596,378	3,521,741	2,239,487	4,082,224
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-00-33440-0000 Water Re-Use Grant	64,971					
51-00-33550-0000 CWP Water Shares Sold		423,267		600,000	140,130	600,000
51-00-34845-0000 Future Facilities NSA						
51-00-34825-0000 Future Facilities SSA						
51-00-34805-0000 Revenue Bond Equity Buy In						
51-00-34815-0000 SITLA 12"WaterLine & Silver South						
51-00-34840-0000 SITLA 12"WaterLine & Silver North						
51-00-34820-0000 Property Buy In						
51-00-34830-0000 CP Water L.C. Equity Buy In						
51-00-34890-0000 Reimbursement Miscellaneous					500	
51-00-35110-0000 Utility Billing- Water	2,188,122	2,310,861	2,455,733	2,350,000	2,586,078	2,662,550
51-00-35130-0000 Hydrant Meter Revenue	6,331	9,958	16,395	21,000	2,738	16,000
51-00-35160-0000 Meter Fee- Water	9,640	15,540	29,879	25,000	28,286	28,000
51-00-35170-0000 Connection Fees	46,000	69,160	131,444	100,000	149,366	135,000
51-00-35999-0000 YEC Audit Adjustments & Accruals	34,294		(129)			
51-00-36020-0000 Late/Delinquent Fees Penalties						
51-00-37010-0000 Interest Earnings	9,811	6,758	6,851	8,500	7,000	7,000
51-00-37020-0000 Sale of Assets	1,800					
51-00-38148-0000 Transfer from Water Cap Project Fund						
51-00-39111-0000 Transfer from Bond Proceeds				330,000		
51-00-39710-0000 Contributions- From Developer	402,054	489,384	124,415			
51-00-38111-0000 State Loan Proceeds for CWP Line (20 yrs.)						500,000
51-00-38111-0000 Transfer from Impact Fee Fund				144,000	144,000	150,000
51-00-38111-0000 Transfer from Impact Fee Fund						
Revenue Total:	2,763,022	3,324,928	2,764,589	3,578,500	3,058,097	4,098,550
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	410,406	(529,471)	(2,221,199)	56,759	818,610	16,326
Fund Balance (Deficit)- Beginning:	3,160,031	3,570,437	3,040,965	819,767	819,767	1,638,377
Fund Balance (Deficit)- Ending:	3,570,437	3,040,965	819,767	876,526	1,638,377	1,654,703
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.00	4.00	5.40	5.40	5.40	5.30
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.00	4.00	5.40	5.40	5.40	5.30

Water

Fund 51- Water Utility Detail Sub 45- Utility Services Department 51000						
Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-45-51000-1111 Salaries - FT	222,183	224,314	246,695	285,682	290,251	253,901
1112 Salaries - PT			150	16,162	16,638	8,098
1211 Overtime	20,852	12,676	22,773	15,000	28,570	20,000
1242 Car Allowance	1,887	1,592	1,881	-	1,881	1,900
1300 Employee Benefits	14,739	14,199	14,588	17,712	17,616	15,742
1311 Bonus				-		-
1511 FICA			9	262	1,032	-
1512 Medicare	3,451	3,336	3,831	3,513	4,790	2,864
1521 Retirement	37,325	36,895	43,342	49,394	49,394	46,896
1531 Worker's Compensation (State Insurance Fund)	3,887	4,149	3,999	4,076	3,733	3,000
1541 Health Insurance	54,759	58,840	63,879	89,045	72,270	77,793
1545 Dental Insurance	4,465	4,517	4,351	5,804	5,713	5,667
1548 Vision Insurance	861	892	963	657	1,034	1,061
1561 Long Term Disability	991	1,004	1,034	1,359	1,129	1,176
Total:	365,401	362,415	407,496	488,668	494,051	438,099
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships	525	725	992	900	895	900
2211 Public Notices						
2321 Travel & Training	3,767	4,555	7,179	7,875	7,875	8,000
2369 Meetings (Education)	243	464	325	575	198	300
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing	2,030	1,300	1,957	2,100	2,100	2,000
2513 Equipment Supplies & Maintenance	47,310	126,286	194,930	150,250	154,200	150,000
2515 SCADA Maintenance and Upgrades	4,461	3,677	4,011	6,500	4,731	15,000
2521 Vehicle Fuel & Maintenance						
2610 Buildings & Ground Maintenance	51,814	220				
3111 UP&L South Well Electric (Utilities)						
4121 Attorney Fees				20,125	18,753	20,125
4140 Banking Fees					18,200	18,200
4211 Computer Network & Data Process			2,461		4,736	2,500
4271 Itron Support				2,672	1,985	
4320 Engineering Services	60,105	3,800				
4391 Blue Staking					1,322	1,500
4393 Lab Work	3,898	8,303	6,873	10,000	9,658	10,000
4521 Collection Fees		2,123	547	5,000	422	5,000
4531 Professional/Technical Services	21,041	51,708	49,742	25,000	29,634	25,000
4541 Utility Bill Printing & Mailing				16,875	18,930	
4550 Capital Facility Impact Study and Economic Analysis						
4811 Equipment Rental/Lease	540	2,900	300	7,000		4,000
5002 Misc. Services & Supplies	285	203	258		154	
5311 Meters-Water (New)	12,407	10,165	29,413	50,000	87,902	50,000
5312 Meters-Water (Replacement)	28,128	52,553	55,203	75,000	65,234	75,000
5721 Chemicals/Fertilizers	4,402	4,118	7,121	8,000	1,549	8,000
5760 Other Special Departmental Supplies						
6000 Bad Debt Expense	978	23,286	8,893			
Total:	241,936	296,368	370,206	387,872	428,477	395,525
Fund 51- Water Utility Detail (continued) Sub 45- Utility Services Department 51000						
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-45-51000-7000 Capital Outlay					3,224	
7211 Building & Building Improvements			122	20,000		
7311 South Well Improvements Upgrades						
7313 CWP Improvements		261,281	(5,575)			
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)		83,247	5,619			
7410 Equipment		1,246				30,000
7412 Computer Equipment	3,125	3,125	3,125			
7691 Water Rights	720				4,533	
51-81-51100-7314 CWP Shares		1,633,028	1,550,741	1,600,000		1,600,000
EMP Settlement			1,000,000		144,000	300,000
Total:	3,845	1,981,926	2,554,031	1,620,000	151,757	1,930,000
Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-71-47100-8111 Principal			139,750	144,050	244,050	254,800
8121 Interest			312,643	305,693	345,693	343,189
8131 Bond Refunding Cost		11,184				
8151 Paying Agent Fee			4,107			
Total:	-	11,184	456,500	449,743	589,743	597,989
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
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	538,600	516,000	498,000	226,119	226,119	247,538
9153 Transfer to Electric Fund	140,000	140,000	280,000	280,000	280,000	280,000
9176 Transfer to Water & Sewer Bond Fund	534,119	463,531				
9154 Transfer to Fleet Fund	23,798	28,278	30,146	69,340	69,340	74,532
Transfer to Utility Billing Internal Service Fund						87,083
Transfer to GIS Internal Service Fund						31,457
Total:	1,236,517	1,147,809	808,146	575,459	575,459	720,611

Internal Service Fund

Description	211
Fleet Fund	213
GIS	217
Utility Billing	221

Internal Service Fund

Internal Service

To promote efficiency and economy, the City has centralized the revenue and expenditures relating to services that span across several different City departments and funds. Accounting for a centralized service within a governmental agency is done through an Internal Service fund; however, the use of Internal Service funds is not required by Generally Accepted Accounting Principles (GAAP). The Internal Service fund receives revenue (cost-reimbursement) to pay for expenses through the transferring in of monies from other City funds.

In previous Fiscal Years, the City has accounted for GIS and Utility Billing through the use of other funds. In order to increase transparency about where funds are being used, the City determined to consolidate the GIS and Utility Billing funds as Internal Service Funds. This allows for the City to more accurately, and clearly, account for how those services are funded.

Motor Vehicle Fleet Fund Overview

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

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



FY 2015 Motor Vehicle Fleet Purchases

Administration

- Tahoe \$20,000

Engineering

- Replacement of the #43 truck \$30,000

Recreation

- Replacement of the # 26 truck \$25,000

Parks

- Replacement of the #35 truck \$25,000

Water Fund

- Replacement of the #57 truck \$40,000

Sewer Fund

- Replacement of the #25 truck \$32,000
- Replacement of the #31 truck \$40,000

Water, Sewer, Storm Water, & Streets Departments

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

Total \$327,239

Fleet Fund



Providing municipal departments with safe and efficient vehicles

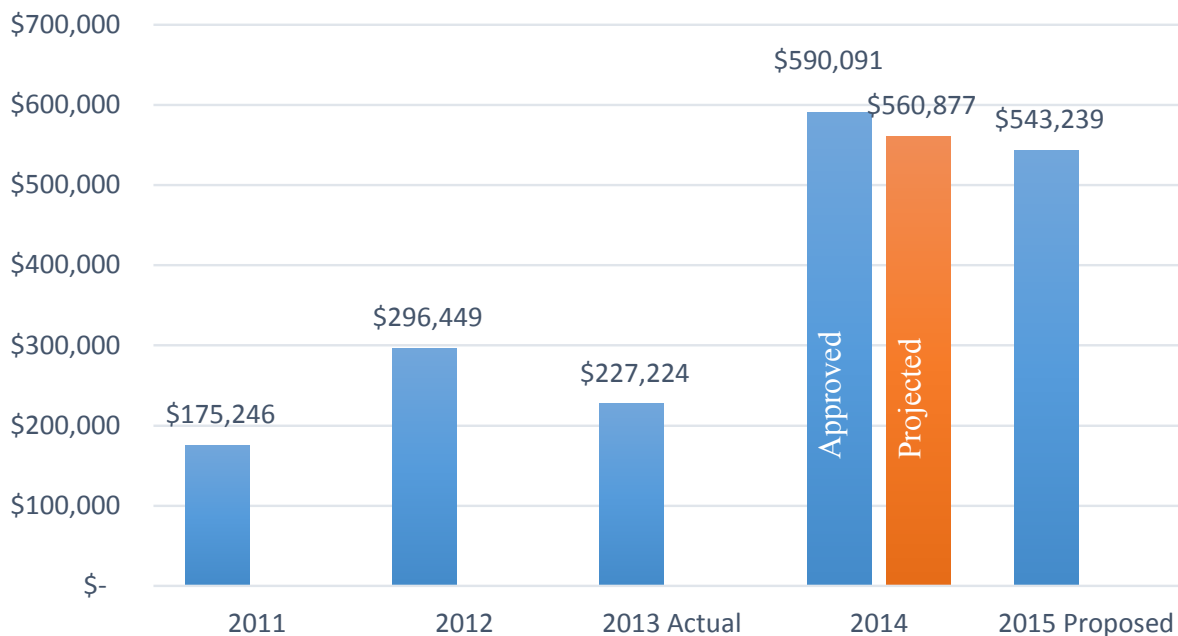
Mission

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

Description

The Assistant Public Works Director manages (under the direction of the Public Works Director) all fuel purchases, service contracts, and purchase orders for City vehicles. By doing this, the City is able to promote economy through the City's purchasing volume. The overall objective is to provide all City departments with safe, operating vehicles and equipment through efficient maintenance and acquisition operations.

Fleet Department Expenditure Trends





Summary of Budget Changes

FY 2015 compared to FY 2014

The total budget DECREASED by 7.9%.

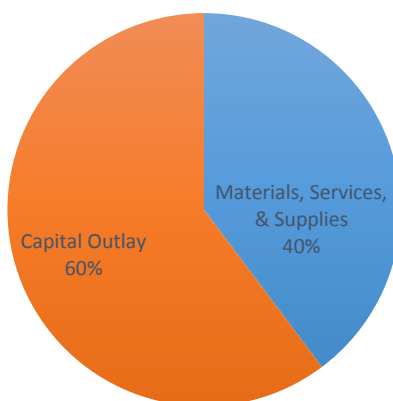
Personnel Services - There is no Personnel budget proposed for this activity.

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

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

Capital Outlay -A decrease is seen due to the city budgeting to purchase fewer vehicles in FY 2015.

Department Expenditures by Category



Fleet Fund

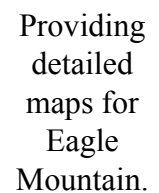
Fund 54- Fleet Summary Department- 0

EXPENDITURES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services		-	-	-	-	-	-
Materials, Supplies & Services		162,017.04	212,899.24	211,204.31	219,852.00	190,637.77	216,000.00
Internal Services		-	-	-	-	-	-
Debt Service		10,433.00	-	4,377.00	-	-	-
Capital Outlay		2,796.00	83,549.83	11,643.00	370,239.00	370,239.00	327,238.65
Expenditure Total:		175,246	296,449	227,224	590,091	560,877	543,239
REVENUES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
54-00-37010-0000 Interest Earnings		-	-	-	-	-	-
54-00-37020-0000 Sale of Vehicles		-	-	29,358	-	-	50,000
54-00-37142-0000 Insurance Reimbursements		4,092	1,607	672	-	-	-
54-00-38110-0000 Transfer In from General Fund		-	171,545	106,212	181,802	181,802	205,355
54-00-38151-0000 Transfer In from Water Fund		5,055	23,798	30,146	69,340	69,340	66,157
54-00-38152-0000 Transfer In from Sewer Fund		3,000	20,756	24,233	72,173	72,173	71,583
54-00-38153-0000 Transfer In from Electric Fund		34,700	62,299	64,500	82,487	82,487	164,283
54-00-38155-0000 Transfer In from Gas Fund		3,650	10,450	16,684	36,645	36,645	101,826
54-00-38159-0000 Transfer in from Storm Drain Fund		-	25,000	8,316	38,446	38,446	13,057
54-00-39730-0000 Transfer in from Utility Billing Internal Serv.		-	-	-	-	-	50,009
54-00-39730-0000 General Contributions		24,226	-	-	-	-	-
Revenue Total:		74,723	315,455	280,121	480,893	480,893	722,270
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing		\$ (72,999)	\$ (52,342)	\$ 52,896	\$ (109,198)	\$ (79,984)	\$ 179,032
Sources over Financing Uses:							
Fund Balance (Deficit)- Beginning:		\$ 400,859	\$ 327,860	\$ 275,518	\$ 328,414	\$ 328,414	\$ 248,431
Fund Balance (Deficit)- Ending:		327,860	275,518	328,414	219,217	248,431	427,463

Fund 54- Fleet Detail Department- 0

Personnel Services		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries		-	-	-	-	-	-
1211 Overtime		-	-	-	-	-	-
1242 Car Allowance		-	-	-	-	-	-
1300 Employee Benefits		-	-	-	-	-	-
1511 FICA		-	-	-	-	-	-
1512 Medicare		-	-	-	-	-	-
1311 Bonus		-	-	-	-	-	-
1521 Retirement		-	-	-	-	-	-
1531 State Insurance Fund		-	-	-	-	-	-
1541 Health Insurance		-	-	-	-	-	-
1999 Reserve For Pay Adjustments		-	-	-	-	-	-
Total:		-	-	-	-	-	-
Materials, Supplies, Services		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2521 Vehicle Fuel		81,034	122,861	125,943	128,352	111,102	126,000
2522 Vehicle Maintenance		80,983	90,039	85,261	91,500	79,536	90,000
Total:		162,017	212,899	211,204	219,852	190,638	216,000
Capital Outlay		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7000 Capital Outlay		-	-	-	-	-	-
7421 New Vehicle Purchase		2,796	83,550	11,643	370,239	370,239	-
Building Inspector - New		-	-	-	-	-	-
Parks (1500, 4-door, short bed) - New		-	-	-	-	-	-
Recreation/Events Vehicle - New		-	-	-	-	-	-
Electric - New		-	-	-	-	-	-
Utility Billing - New		-	-	-	-	-	-
Gas - New		-	-	-	-	-	-
Admin Tahoe - Replacement		-	-	-	-	-	20,000
Engineering #43 - Replacement		-	-	-	-	-	30,000
Recreation #26 - Replacement		-	-	-	-	-	25,000
Parks #35 - Replacement		-	-	-	-	-	25,000
Water #57- Replacement		-	-	-	-	-	40,000
Sewer #25 - Replacement		-	-	-	-	-	32,000
Sewer #31 - Replacement		-	-	-	-	-	40,000
Electric #32 - Replacement		-	-	-	-	-	-
Gas #24 - Replacement		-	-	-	-	-	-
Pump And Dump Truck Leases		-	-	-	-	-	115,239
Total:		2,796	83,550	11,643	370,239	370,239	327,239
Debt Service		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
8111 Principal		-	-	-	-	-	-
8121 Interest		10433	-	4377	-	-	-
8151 Paying Agent Fee		-	-	-	-	-	-
Total:		10,433	-	4,377	-	-	-
Interfund Transactions		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to General Fund		-	-	-	-	-	-
Transfer to Other Fund		-	-	-	-	-	-
Total:		-	-	-	-	-	-





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

Department Expenditure Trends





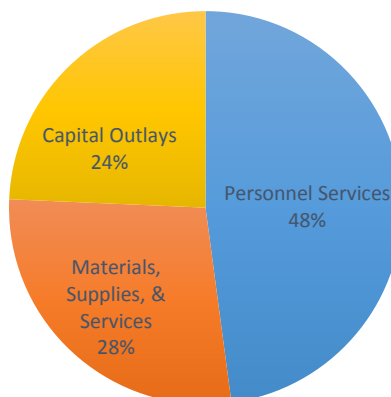
Summary of Budget Changes

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 has created a new GIS Internal Service Fund for better transparency of budgeting and service usage.

1 Public Works Director
(0.00)

GIS Tech
(1.00)

Department Expenditures by Category



INTERNAL SERVICE FUND						
GIS Internal Service Fund 64						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services	-	-	-	-	-	66,960
Materials, Supplies & Services	-	-	-	-	-	38,850
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	34,000
Expenditure Total:	-	-	-	-	-	139,810
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer in from Water Fund						31,457
Transfer in from Sewer Fund						31,457
Transfer in From Electric Fund						31,457
Transfer in from Gas Fund						31,457
Transfer in from Storm Drain Fund						13,981
General Taxes & Revenues	-	-	-	-	-	-
Revenue Total:	-	-	-	-	-	139,810
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Approved	2014 Projected	2014 Proposed	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						-
Fund Balance (Deficit)- Beginning:						-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

INTERNAL SERVICE FUND						
GIS Summary						
Personnel Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries						39,634
1112 Salaries - PT/Temporary						
1211 Overtime						
1300 Employee Benefits						2,457
1311 Bonus						
1511 FICA						
1512 Medicare						575
1521 Retirement						7,320
1531 State Insurance Fund						
1541 Health Insurance						15,625
1545 Dental Insurance						1,000
1548 Vision Insurance						107
1561 Long Term Disability						241
Total:	-	-	-	-	-	66,960
Materials, Supplies, Services	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2321 Travel & Training						1,750
2369 Meetings						
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing						
2513 Equipment Supplies & Maintenance						
4211 Computer Network and Data						27,100
4531 Professional/Technical Services						10,000
4541 Utility Billing Mailing/Printing						
5002 Misc. Services & Supplies						
Total:	-	-	-	-	-	38,850
Capital Outlay	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7412 Computer Equipment						34,000
7552 Furniture						
Total:	-	-	-	-	-	34,000
Interfund Transactions	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-



Utility Billing



Providing customer service with a smile.

Mission

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

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 utilities with exception to telephone services the Utility Billing Internal Service Fund serves the public interest by protecting consumers by ensuring the provision of a safe, reliable utility service.

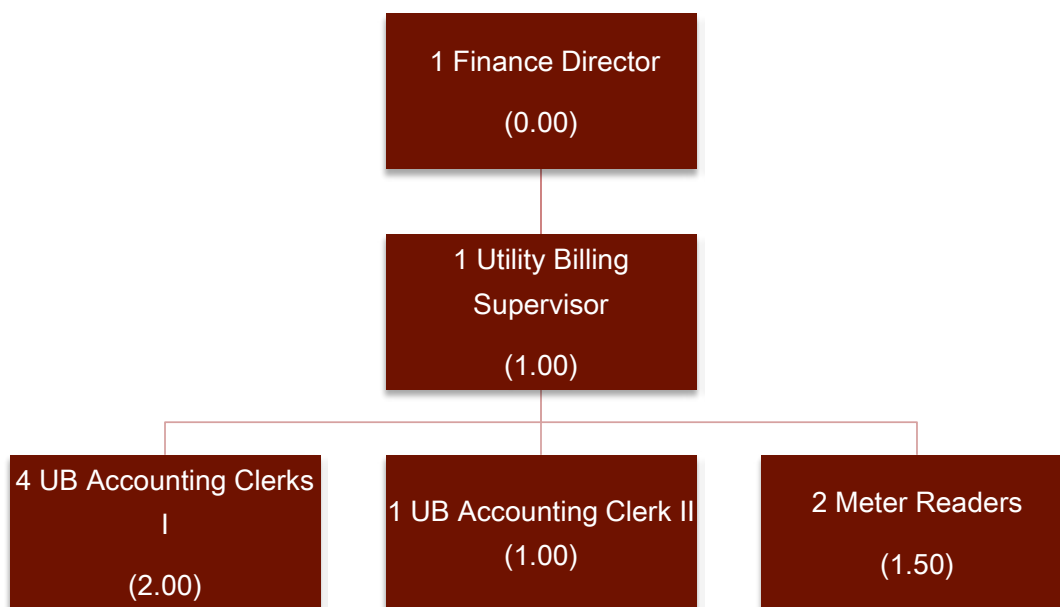
Department Expenditure Trends & Performance Metrics

This is the first year for the Utility Billing department as an Internal Service fund. In prior years the department has assumed various forms and was budgeted for by taking a percentage of its costs and applying that portion to each of the utilities. To help create greater transparency the City has created this fund to display associated costs.

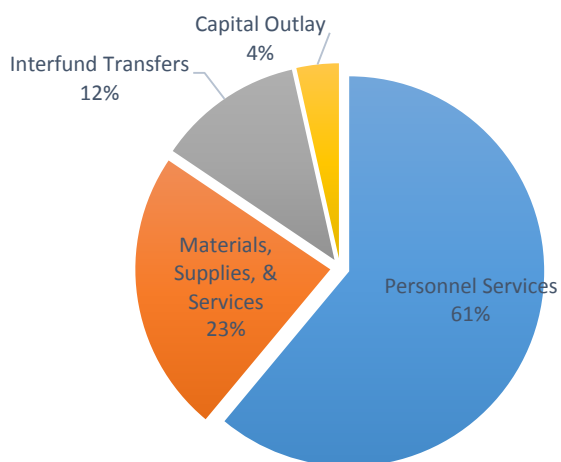
Utility Billing	Performance Measurements	Workload	Efficiency		Effectiveness	
			2013 Actual	2014 Proposed	2014 Actual	2015 Proposed
City Objective	Improve Customer Service and Public Image					
Department Objective 1	Provide Customer Service Training for UB Personnel					
1.1	Hold Staff Meetings to Cover Customer Service Issues		N/A	N/A	N/A	4
1.2	Have a Training from a 3rd Person Entity		N/A	1	0	1
City Objective	Provide Greater Transparency and Accountability for City Funds					
Department Objective 2	Bill Customers in a Timely Manner					
2.1	Have All New Meters Entered Before Reads		N/A	50%	0%	50%
2.2	All Final Accounts Must Be Completed Before Reads		N/A	100%	0%	100%
2.3	Have the Meter Disk Loaded and Ready On Time		N/A	100%	0%	100%
2.4	Have All Manual Reads in Springbrook a Week Before Bills		N/A	30%	0%	30%
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols					
Department Objective 3	Policies and Procedures					
3.1	Update and Maintain Policy Manual Quarterly		N/A	N/A	N/A	100%
3.2	Meet With UB Lead Weekly		N/A	N/A	N/A	100%
Citizen Satisfaction Survey: Receive a score of 4 or above			Average citizen rating out of 1-7		3.8	4
					5.03	4



Summary of Budget Changes



Department Expenditures by Category



Utility Billing

INTERNAL SERVICE FUND						
Utility Billing Internal Service Fund 63						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Personnel Services						253,149
Materials, Supplies & Services						96,980
Interfund Transactions						50,009
Capital Outlay						14,545
Expenditure Total:	-	-	-	-	-	414,683
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer in from Water Fund						87,083
Transfer in from Sewer Fund						87,083
Transfer in From Electric Fund						87,083
Transfer in from Gas Fund						87,083
Transfer in from Solid Waste Fund						45,615
Transfer in from Storm Drain Fund						20,734
General Taxes & Revenues	-	-	-	-	-	-
Revenue Total:	-	-	-	-	-	414,683
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Approved	2014 Projected	2014 Proposed	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						-
Fund Balance (Deficit)- Beginning:						-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-
PERSONNEL SUMMARY (FTE)	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Elected						3.00
Appointed						2.50
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	5.50



INTERNAL SERVICE FUND						
Utility Billing Summary						
<i>Personnel Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
1111 Salaries						107,570
1112 Salaries - PT/Temporary						64,647
1211 Overtime						-
1300 Employee Benefits						6,669
1311 Bonus						-
1511 FICA						1,047
1512 Medicare						2,497
1521 Retirement						19,868
1531 State Insurance Fund						-
1541 Health Insurance						46,875
1545 Dental Insurance						3,000
1548 Vision Insurance						321
1561 Long Term Disability						655
Total:	-	-	-	-	-	253,149
<i>Materials, Supplies, Services</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
2321 Travel & Training						2,500
2369 Meetings						480
2411 Office Expenses & Supplies						-
2431 Uniforms & Clothing						600
2513 Equipment Supplies & Maintenance						400
4211 Computer Network and Data						-
4271 Itron Support						8,000
4521 Collection Fees						-
4531 Professional/Technical Services						-
4541 Utility Billing Mailing/Printing						85,000
5002 Misc. Services & Supplies						-
Total:	-	-	-	-	-	96,980
<i>Capital Outlay</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
7412 Computer Equipment						14,545
7552 Furniture						-
Total:	-	-	-	-	-	14,545
<i>Interfund Transactions</i>	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Transfer to Fleet Fund						50,009
Other Fund Transfer						-
Total:	-	-	-	-	-	50,009

Section X

Capital Improvements

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Capital Improvements

Capital vs. Operating Budgets

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

The capital facilities budget is the plan or schedule for the next five fiscal years of major public construction projects. Some examples of capital facility projects are the construction of buildings, streets, parks, and infrastructure. The scheduling of capital facility projects are established by a capital facility plan.

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

Capital Improvements Plan

Eagle Mountain City incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to over 24,000 residents. The City's challenge with capital facilities is the construction of new facilities to ensure that there is adequate capacity to serve residents.

The City has adopted a detailed Capital Facility Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Facility Plan addresses roads, gas, electrical, water, sewer, storm drainage, parks and trails, and public safety. The Capital Facility Plan divides the City into two service areas: the North Service Area (NSA) and the South Service Area (SSA). The City is proposing in this year's budget that funds be used from the Enterprise Funds to revisit the City's Capital Facility Plan and Economic Analysis. The City needs to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the likelihood of or the amount of funds in which the City must borrow.

Capital Improvements Impact

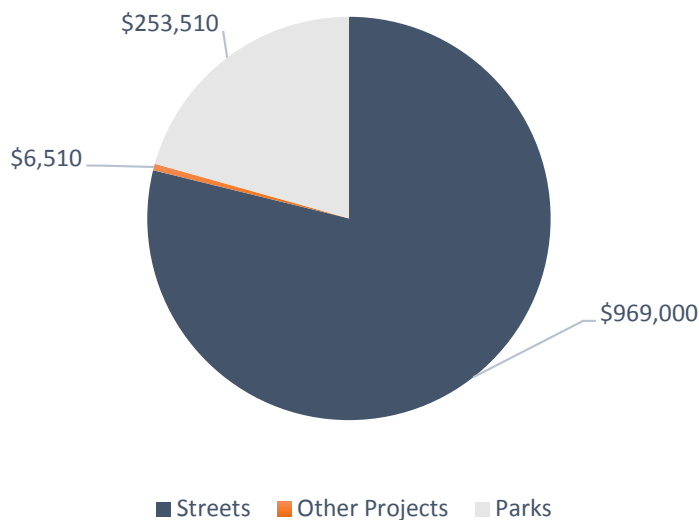
FY 2015 Capital Projects	Proposed Capital	Funding Source	Description	Budget Impact
Streets				
Street Paving Equipment	\$254,000	General Fund Balance Reserve	Money will be used to purchase a roller, roller trailer, paver, and paver trailer.	The City expects to save money as future projects can be performed in house instead of contracted at a premium
Road Paving Projects	\$715,000	General Fund Projects Fund Balance	The money will be used to replace chip, seal, and slurry for Pony express Pkwy and Ranches Pkwy (high volume roads).	The City expects to save money from future maintenance as many of these streets have required constant maintenance.
Other Projects				
Security Cameras (City Hall, Energy Building, etc.)	\$6,510	General Fund Balance Reserve	Security cameras will be installed at many government facilities to ensure security of public property.	Future budget impact is expected to be materially insignificant
Parks				
Mid Valley Park	\$100,000	Impact Fees	Funds will be used for lighting, concessions, and landscaping.	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Bike Park	\$5,000	General Fund Balance Reserve	Funds are to be used to replace landscaping.	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Misc. Parks	\$38,000	General Fund Balance Reserve	Funds will be applied to a central control upgrade for Silverlake amphitheatre, meeting playground code for Westview Heights, and conversion of Eagle Gate Park's volleyball and basketball courts.	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Trees	\$10,000	General Fund Balance Reserve	To enhance the quality of some of Eagle Mountain's parks trees will be purchased and planted.	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Eagle Park Entrance	\$20,000	General Fund Balance Reserve	An entrance to the park was never fully developed and money will be spent to finish and beautify. (Eagle Park is actually a subdivision and the entrance is considered an open space)	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Plum Creek to Smith Ranch Trail	\$12,000	General Fund Balance Reserve	Trailhead does not exist but will be completed to allow kids who walk to school a safe path. (Large amt of kids walk to Pony Express Elementary).	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.
Master Irrigation (Pe/Ranches) PKWY	\$62,000	General Fund Balance Reserve	Sprinklers in open space is to be redone along to of the City's major road ways to reduce water usage and overspray that causes road damage.	Expected future budget impact combined with other parks projects for this fiscal year is expected to be a 3% increase in expenses over the current budget in present dollars.

Capital Budget Summary

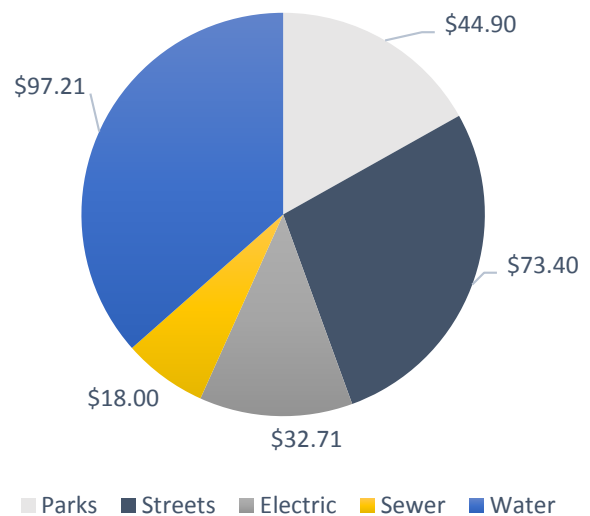
The total capital improvements budget for FY 2015 is \$1.2 million which represents a decrease from FY 2014 of 14% (which was budgeted at \$1.4 million). All of the projects for this fiscal year are to come from the General Fund Capital Projects Fund also known as Fund 47 or General Fund Balance Reserve. This is the second fiscal year that there has been a decrease in capital project expenditures. In years past such as FY 2013 the budgeted expenditures were \$16.5 million due to the need to upgrade and expand utility infrastructure.

Current and Future Capital Expenditures

FY 2015 (in Thousands)



10 Year Estimate (in Millions)



The pie charts above provide a visual for FY 2015 capital project expenditures by category to the left and to the right provides a visual of the estimated cost for capital projects by category over the next 10 years (estimated in today's dollars).

General Fund Capital Improvements

Fund Overview

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

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

Capital Improvements

General Fund capital improvements include the following projects:

• Street Paving Equipment	\$254,000
• Road Paving Projects	\$715,000
• Security Cameras	\$6,510
• Mid Valley Park	\$100,000
• Bike Park	\$5,000
• Misc. Parks	\$38,000
• Trees	\$10,000
• Eagle Park Entrance	\$20,000
• Plum Creek to Smith Ranch Trail	\$12,000
• Master Irrigation	\$62,000
• Total	\$1,222,510

Capital Improvements Revenue Details- Fund 47

REVENUES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
47-00-33110-0000 UDOT Grant (sweetwater trail)						
47-00-33110-0000 EDI Federal Grant Proceeds	412,000					
47-00-33112-0000 Recreational Trails Grant	25,160					
47-00-33310-0000 County Recreation Allotment	30,879	13,083		38,179	38,636	
47-00-34525-0000 Dev. Agreement - Facilities						
47-00-37010-0000 Interest Revenue	767	1,026				
47-00-38217-0000 Reimb. From Storm Water Impact Fee Fund						
47-00-38218-0000 Reimb. From Transportation Impact Fee Fund						
47-00-39705-0000 Park Donations Restricted						
47-00-39710-0000 Contributions From Developer	127,248			340,000	340,000	
47-00-39715-0000 Contributions for Parks			30,000			
47-00-39730-0000 Contributions - General						
47-00-38170-0000 Pony Express Parkway Trail Grant						
47-00-38170-0000 Transfer from SID 97-1	51,332					
47-00-38170-0000 Transfer from SID 2000-1						
47-00-38170-0000 Transfer from General Fund (Current Year)			457,746	733,296	733,296	
47-00-38170-0000 Transfer from General Fund Balance						375,191
47-00-38118-0000 Transfer from impact fee fund (Transportation)				125,000	125,000	32,000
47-00-38115-0000 Transfer from impact fee fund (Parks)	178,810	250,000		169,499	169,499	100,000
Revenue Total:	826,195	264,109	487,746	1,405,974	1,406,431	507,191



Capital Improvements Expenditure Details- Fund 47

Fund 47- Capital Projects- General Fund Department- 0						
EXPENDITURES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Streets						
47-81-44100-7006 Bobby Wren Blvd. Construction			29,961			
47-81-44100-7007 Ranches Parkway Project	57,307					
47-81-44100-7009 Salt Pads	19,000					
47-81-44100-7010 Pulverize and Repave	158,399	46,601				
47-81-44100-7011 Woods Subdivision	124,271					
47-81-44100-7013 PE Pkwy Widening at Porter's Crossing				590,000	590,000	
47-81-44100-7014 Ranches/PE Pkwy Stoplight				270,000	270,000	
Street Paving Equipment						254,000
PE Pkwy Widening at Hidden Hollow						
Silverlake Pkwy						
Road Paving Projects						715,000
Parks						
47-81-45100-7000 Parks Capital Projects						
47-81-45100-7001 Mid Valley Park	471,469	248,144	1,600	169,499	169,499	100,000
47-81-45100-7003 Pioneer Addition Park			58,611			
47-81-45100-7004 Sweetwater Trail	23,197	2,003				
47-81-45100-7009 Overland Trails Park		61,046	5,775			
47-81-45100-7010 Skate Park	7,005					
47-81-45100-7011 Bike Park						5,000
47-81-45100-7014 Walden Park	1,134					
47-81-45100-7017 Eagle Point Entrance	2,550					
47-81-45100-7019 Splash Pad	180,154	1,419				
47-81-45100-7021 Smith Ranch Park	116,650	90,931				
47-81-45100-7022 Walden Park Retention Pond	21,744	2,608				
47-81-45100-7023 City Center Trails	137,167		2,100			
47-81-45100-7024 Misc. Parks		28,255	22,153	38,179	38,179	38,000
47-81-45100-7025 Pony Express Parkway Trail			495			
47-81-45100-7026 Pony Express Trail			22,407			
47-81-45100-7027 Cemetary				283,356	283,356	
47-81-45100-7028 Trees				10,000	10,000	10,000
47-81-45100-7029 Hidden Canyon Park						
47-81-45100-7030 ATV Trail						
Eagle Park Entrance						20,000
Plum Creek to Smith Ranch Trail						12,000
Master Irrigation (Ranches/PE) Pkwys						62,000
Other GF Projects						
47-81-41110-7001 Records Mgmt. Software			4,560			
47-81-41950-7001 ID Card System				4,500	4,500	
47-81-44100-7008 Centex	4,774					
47-81-45100-7005 Public Safety Capital Outlay				40,000	40,000	
47-81-45100-7012 Parks/Trails Study						
47-81-45100-7111 Land and Rights of Way	35,801					
47-81-45800-7211 Library Capital Project	2,595					
Baseball and Soccer Equipment						
Sea Container (SE) & A-Frame Signs						
City Hall Parking Lot						
Security Cameras (City Hall, Energy, etc.)						6,510
Transfers						
Transfer to SID 97-1 & 98-3						
Misc. Council Approved Capital Purchases						
Expenditure Total:	1,363,216	481,006	147,662	1,405,534	1,405,534	1,222,510

Capital Improvements Fund Balance Details- Fund 47

BALANCE SUMMARY	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(537,021)	(212,891)	344,044	440	897	(715,319)
Fund Balance (Deficit)- Beginning:	1,120,289	583,268	370,378	714,422	714,422	715,319
Fund Balance (Deficit)- Ending:	583,268	370,378	714,422	714,862	715,319	0

Gas & Electric Capital Improvements

Fund Overview

Gas is accessed through a tap into the Kern River Transmission Line in the SSA. The City has constructed a 6-inch high-pressure line from the tap that brings natural gas service to the NSA. The City has recently upsized the gas meter to increase capacity within the system.

Eagle Mountain provides power to its residents. This is accomplished as the City acquires power that has already been generated to sell. The City has constructed an above ground transmission line that brings electricity into a substation located in the NSA of the City. The SSA is supplied with power from this transmission line through a tie line, which will serve about 3,000 homes.

Capital Improvements

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

Fund 44- Gas and Electric Utilities Department- 0						
EXPENDITURES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
44-81-44000-7320 138 KV line						
44-81-53100-7000 Bobby Wren Power Project			201,989			
44-81-53100-7221 SWCA		36,665				
44-81-53100-7320 138 KV line (Electrical Distribution Redundancy)		67,045	60,722			
44-81-53100-7321 South Substation		3,128,014	1,017,856		1,656	
44-81-53100-7322 SR73 12.47KV Feeder		2,191,692	95,821			
44-81-53100-7325 North Substation			379,840		14,051	
44-81-53100-7326 Camp Williams Interconnection			6,448			
44-81-53100-7327 Electric Main Feeders			1,430,774			
44-81-53100-7328 Porter's Crossing Parkway			50,061			
Purchase from Rocky Mountain Power						
44-81-53100-7329 6" Gas Steel line			553,266		414,749	
44-81-53100-7330 Silverlake/Kiowa Capacity Upgrade					517,632	
44-81-53100-7331 Silverlake 8 Off-Sites					119,921	
44-81-53100-7332 Highway 73 West to Wash					150,253	
44-81-53100-7348 Energy Building		653,645	1,648,805		34,792	
Expenditure Total:	-	6,077,062	5,445,583	-	1,253,055	-
REVENUES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
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		196				
Electric Fund Balance						
Cedar Pass Ranch Connection Fees						
Gas and Electric Bond						
Revenue Total:	-	196	-	-	-	-
BALANCE SUMMARY	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-			-

Sewer Capital Improvements

Fund Overview

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

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

Capital Improvements

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

Fund 49- Capital Projects-Sewer Utility Department- 0						
EXPENDITURES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
49-41-44100-7000 Sewer Treatment Plant						
49-81-44100-7001 South Service Trunk Line						
49-81-48200-6700 Developer Reimbursements	23,392	697				
49-81-52100-7000 Sewer Treatment Plant						
49-81-52100-7111 Capital Outlay (Land Purchase)						
Expenditure Total:	23,392	697	-	-	-	-
REVENUES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Bond Proceeds/Grant						
Interest Earnings						
49-00-39710-0000 Contributions from Developers						
Transfer In from sewer utility fund						
49-00-38152-0000 Transfer from sewer impact fee fund						
Revenue Total:	-	-	-	-	-	-
BALANCE SUMMARY	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

Water Capital Improvements

Fund Overview

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

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

The City utilizes multiple water storage reservoirs to store the water produced from the wells. These structures are typically made of concrete and buried to protect and enhance the scenic views of the City. Presently, the City has two one-million gallon and one two-million gallon water reservoirs.

Capital Improvements

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

Fund 48- Capital Projects-Water Utility Department- 0						
EXPENDITURES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
48-81-44100-7002 Well #1 Upgrades						
48-81-44100-7004 Well #4						
48-81-44200-7006 Well #5					42,210	
48-81-44200-7007 Well #2						
48-81-44200-7008 Tank #2						
48-81-48200-8300 Escrow Interest to Developer	78,586	78,586				
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					1,848,140	
48-81-51100-7009 CWP Pipeline & Pump Station						
Expenditure Total:	78,586	78,586	-	-	1,890,350	-
REVENUES	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
48-00-34891-0000 CWP Pipeline Reimbursements						
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:	-	-	-	-	-	-
BALANCE SUMMARY	2011 Actuals	2012 Actuals	2013 Actuals	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-



Section XI

Debt Service

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Debt Service Overview

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

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

City Use of Debt

When Eagle Mountain City was incorporated in 1996, relatively no infrastructure existed in the City. The City approached the established utility service companies about expanding their services into the newly formed city; however, these utility companies required Eagle Mountain City to cover a part of the cost to expand their facilities to service the City. As a result of this requirement, the City officeholders at the time voted to borrow substantial sums of money and have the City assume the responsibility to construct, operate, and maintain services which include electricity, natural gas, streets, water, sewer, and storm water.

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

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The current taxable value of the City is \$698,370,176 allowing a debt limit of \$27,934,807. In addition, state statutes allow for an additional 4% to be used for water, sewer, or other projects thus resulting in a debt limit of 8% of taxable value.

Types of City Debt

Special Assessment Area (SAA)

A number of 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 the sale or transfer of ownership. This money, known as a prepayment, is used to pay the debt service on the bonds. Land that has thus been sold or title transferred is removed from the annual assessment list.

The City currently has three SAA's within the City: all in the North area – SAA 2005 A(SID 98-1), SAA 2006 (SID 2000-1), and 2013 SID.

Revenue Bonds

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's electric, gas, water, and sewer utilities are pledged for the repayment of debt. The City also has a small Road Bond funded from transportation impact fee revenues. Revenue bonds are thought to have fewer resources available for repayment as compared to General Obligation (GO) Bonds and therefore do not receive as low interest rates as GO Bonds.

General Obligation Bonds

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

City Debt Summary

As of the beginning of FY 2015, the City has \$48.3 million in outstanding debt. The total debt payment for this year is \$4.8 million and total debt expenses equal \$473,769. The table on the next page summarizes each bond the City has. The SAA 2006 and 2013 SID are a Special Assessment Area. The other five bonds are revenue bonds. The '01/'05 and '08 Gas and Electric Bonds were used to build gas and electric infrastructure. The '08 Water and Sewer Bond was used to build water and sewer infrastructure. The DEQ bond was used to build a wastewater treatment plant in the SSA. The Road Bond was used to improve roads throughout the city.

Debt Service Summary

FY 2014 Debt Service Summary

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
SAA 2006 (2000-1)	2002	2021	\$ 1,418,000	8.25%-8.25%	\$ 1,045,500
2001/'05 Gas & Electric Bond	2001	2026	\$ 15,945,000	3.5%-5%	\$ 1,056,675
2013 SID (SAA 2013-1)	2015	2033	\$ 2,380,000.00	5%	\$ 203,000.00
2011 Gas & Electric Bond	2011	2031	\$ 8,665,000.00	2%-5%	\$ 1,045,500
2008 Water & Sewer Bond	2008	2031	\$ 13,865,000	4%-5%	\$ 1,056,675
DEQ Bond	2009	2030	\$ 6,078,000	1%	\$ 218,565
Road Bond	2005	2015	\$ -	2.52%-4.5%	\$ 149,285.00
Total			\$ 48,351,000		\$ 4,775,200

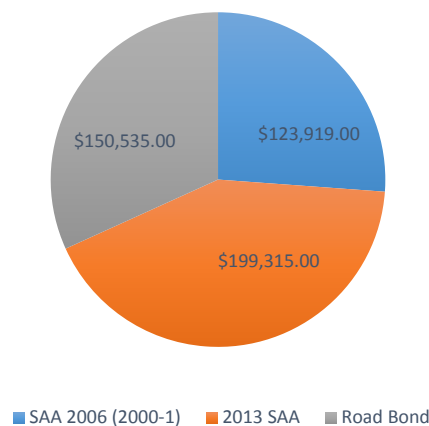
FY 2015 Revenue Summary

Source	Revenues
Gas Fund	\$ 933,065.00
Electric Fund	\$ 1,732,834.00
Sewer Fund	\$ 821,655.00
Water Fund	\$ 597,989.00
SAA Collections	\$ 1,201,815.00
Transfer from Streets Dept.	\$ 150,535.00
Total	\$ 5,437,893.00

FY 2015 Expense Summary

Fund	Expenses
SAA 2006 (2000-1)	\$ 123,919.00
2013 SAA	\$ 199,315.00
Road Bond	\$ 150,535.00
Total	\$ 473,769.00

FY 2015 Debt Expense Summary by Debt Fund



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

SAA 2006 (2000-1)

Debt Purpose

The SAA 2006 (formerly known as 2000-1 SID) was used to acquire and construct irrigation and landscaping improvements, fencing, trails, curbs, gutters, road improvements, utilities, a gas regulator station, and a well and water storage tank in The Ranches.

Debt Schedule

The original amount borrowed for 2000-1 SID was \$11,935,000. In 2006 the 2000-1 SID was refunded to take advantage of the City's improved credit rating. These bonds require annual installments of interest and principal due beginning February 2007 through February 2018 bearing interest ranging from 8.25-8.35%. The debt service payment this year equals \$1,046,288. The bond was callable as of February, 2011. Debt service requirements to maturity are as follows:

SAA 2006 Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End FY
2014	\$ 555,000	\$ 491,288	\$ 1,046,288	\$ 2,018,000
2015	\$ 600,000	\$ 445,500	\$ 1,045,500	\$ 1,418,000
2016	\$ 650,000	\$ 396,000	\$ 1,046,000	\$ 768,000
2017	\$ 705,000	\$ 342,375	\$ 1,047,375	\$ 63,000
2018	\$ 63,000	\$ 284,213	\$ 347,213	-
Totals	\$ 2,573,000	\$ 1,959,376	\$ 4,532,376	



Fund 74: 2000-1 SID Debt Service Fund						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
74-61-48100-9110 Transfer to General Fund	97,500					
74-61-48100-9146 Trfr to Road Cap Project Fund						
74-71-47174-4140 Banking Fees	33	70		100		
74-71-47174-8111 Principal	695,000	441,000	162,000	555,000	2,926,000	
74-71-47174-8121 Interest	348,480	291,143	254,760	491,288	213,942	43,919
74-71-47174-8151 Paying Agent Fee	27,024	27,679	2,000	25,000	71,696	25,000
74-71-47174-8152 Other Bond Expense	11,400					
74-71-47174-9110 Admin Charges to Gen. Fund	30,000	30,000	30,000	30,000	30,000	30,000
74-71-74000-4121 Attorney Fees	17,171	21,653	25,032		19,913	25,000
74-81-74000-4174 Other Bond Expense						
74-81-74000-5001 Misc. - Expenses	11,276		15,461			
74-81-74000-6600 Reimbursement of Equity Buy-in		20,393			153,469	
Total Financing Uses:	1,237,885	831,937	489,253	1,101,388	3,415,020	123,919
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
74-00-34311-0000 Assessments- Collected	651,350	366,177	485,847	918,888	628,453	650,000
74-00-34865-0000 2000-1 SID Equity Buy In Water	52,331	62,559	59,641	62,000	40,850	50,000
74-00-34866-0000 2000-1 Equity Buy In Transporatio	62,847	73,458	109,066	82,000	257,184	250,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Tra	24,180	29,295	40,722	35,000	49,533	50,000
74-00-37010-0000 Interest Earning	9,762	3,902	2,716	3,500	1,706	2,500
74-00-39111-0000 Bond Proceeds	-				2,207,000	
Total Financing Sources:	800,471	535,391	697,992	1,101,388	3,184,726	1,002,500
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(437,414)	(296,546)	208,739	-	(230,294)	878,581
Fund Balance (Deficit)- Beginning:	1,942,976	1,505,562	1,209,017	1,417,756	1,417,756	1,187,462
Fund Balance (Deficit)- Ending:	1,505,562	1,209,017	1,417,756	1,417,756	1,187,462	2,066,043

2013 SID (SAA 2013-1)

Debt Purpose

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

Debt Schedule

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End FY
2015	\$ 20,000	\$ 183,000	\$ 203,000	\$ 2,380,000
2016	\$ 85,000	\$ 119,000	\$ 204,000	\$ 2,295,000
2017	\$ 90,000	\$ 114,700	\$ 204,700	\$ 2,205,000
2018	\$ 95,000	\$ 110,250	\$ 205,250	\$ 2,110,000
2019-2024	\$ 670,000	\$ 554,000	\$ 1,224,000	\$ 1,440,000
2025-2030	\$ 885,000	\$ 255,750	\$ 1,140,750	\$ 555,000
2031-2033	\$ 555,000	\$ 56,500	\$ 611,500	\$ -
Totals	\$ 2,400,000	\$ 1,393,200	\$ 3,793,200	

Fund 72: 2013 SAA							
EXPENDITURES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
72-71-47172-4140	Banking Fees						
72-71-47172-8111	Principal						40,000
72-71-47172-8121	Interest						159,315
72-71-47172-8151	Paying Agent Fees					87,200	
72-81-72000-6600	Reimbursement of Bond Proceeds					540,611	
Total Financing Uses:		-	-	-	-	627,811	199,315
REVENUES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
72-00-34311-0000	Assessments Collected						199,315
72-00-34861-0000	Equity Buy-In						
72-00-34862-0000	Equity Buy-In						
72-00-37010-0000	Interest					408	
72-00-39111-0000	SAA Proceeds					2,409,245	
Total Financing Sources:		-	-	-	-	2,409,653	199,315
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		-	-	-		1,781,842	-
Fund Balance (Deficit)- Beginning:		-	-	-	-	-	1,781,842
Fund Balance (Deficit)- Ending:		-	-	-	-	1,781,842	1,781,842

DEQ Bond

Debt Purpose

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

Debt Schedule

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End FY
2014	\$ 130,000	\$ 63,000	\$ 193,000	\$ 6,235,000
2015	\$ 157,000	\$ 61,565	\$ 218,565	\$ 6,078,000
2016	\$ 183,000	\$ 59,865	\$ 242,865	\$ 5,895,000
2017	\$ 215,000	\$ 57,875	\$ 272,875	\$ 5,680,000
2018-2023	\$ 1,545,000	\$ 263,275	\$ 1,808,272	\$ 4,135,000
2023-2027	\$ 2,325,000	\$ 174,150	\$ 2,499,150	\$ 1,810,000
2028-2033	\$ 1,810,000	\$ 48,800	\$ 1,858,800	\$ -
Totals	\$ 6,365,000	\$ 728,530	\$ 7,093,527	

Fund 76: DEQ Loan						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
76-71-47176-8112 Principal	78,000			130,000		
76-71-47176-8122 Interest	62,530			63,000		
Total Financing Uses:	140,530	-	-	193,000	-	-
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
76-00-38152-0000 Transfer In from Sewer Fund	140,530	-	-	193,000		
Total Financing Sources:	140,530	-	-	193,000	-	-
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	-	-	-	-	-
Fund Balance (Deficit)- Beginning:	-	-	-	-	-	-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

Water & Sewer Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed with the Water & Sewer Revenue Bond was \$8,700,000. The Series 20007 Revenue Bonds were issued to retire the series 2000 Bonds. An additional amount was borrowed to fund new wells, a 2,000,000 gallon water storage tank, and purchase water rights through CWP. These bonds require annual installments of interest and principal due beginning November 2008 through November 2031 bearing interest of 6.25%. This year's debt payment totals \$1,045,913. The bond may be called on November 15, 2017.

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

Water and Sewer Bond Debt Service Schedule

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



Debt Service Payment from Sewer Fund

Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
52-71-47100-8111 Principal	154,600	164,836	185,250	190,950	190,950	205,200
8112 Principal DEQ	78,000	105,000	117,000		130,000	157,000
8121 Interest	438,085	428,669	420,845	405,220	405,220	397,105
8122 Interest DEQ	62,530	63,345	64,235		63,000	62,350
8131 Bond Refunding Cost	14,729	14,729	14,729			
8151 Paying Agent Fee	2,276		5,444			
Total:	750,220	776,579	807,503	596,170	789,170	821,655

Debt Service Payment from Water Fund

Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
51-71-47100-8111 Principal			139,750	144,050	244,050	254,800
8121 Interest		11,184	312,643	305,693	345,693	343,189
8131 Bond Refunding Cost			4,107			
8151 Paying Agent Fee						
Total:	-	11,184	456,500	449,743	589,743	597,989

Retired Water and Sewer Bond Debt Service Fund

Fund 76- Water & Sewer Bond Debt Service						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
76-71-47176-8111 Principal	280,000	290,000				
76-71-47176-8112 DEQ Principal		105,000				
76-71-47176-8121 Interest	755,525	374,963				
76-71-47176-8122 DEQ Interest		65,870				
- Transfer to Water Fund Operations						
- Transfer to Water Capital Projects						
76-71-47176-8151 Paying Agent Fee	4,000	5,600				
Total Financing Uses:	1,039,525	841,433	-	-	-	-
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
76-00-37010-0000 Interest	8,362	1,150				
76-00-38112-0000 Transfer In From WW Impact Fee Fu	80,000					
76-00-38151-0000 Transfer In From Water Fund	534,119	414,918				
76-00-38152-0000 Transfer In from Sewer Fund	606,826	550,008				
76-00-39000-0000 Bond Proceeds-Capitalized Interest	-					
Total Financing Sources:	1,229,307	966,076	-	-	-	-
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	189,782	124,644	-		-	-
Fund Balance (Deficit)- Beginning:	-	189,782	314,426	314,426	314,426	314,426
Fund Balance (Deficit)- Ending:	189,782	314,426	314,426	314,426	314,426	314,426

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

Gas & Electric Bond

Debt Purpose

The Gas & Electric Revenue Bonds were used to finance the costs of the acquisition and construction of the facilities of the gas and electric system. The electric system includes a 138 kV transmission line, switchyard, substation, and transmission and distribution lines. The gas system includes a 6-inch high pressure gas line and distribution lines throughout the City.

Debt Schedule

In 2005, the Series 2001 Bonds were refunded to take advantage of the City's improved credit rating and to change from a variable to a fixed interest rate. The original amount borrowed with the Gas & Electric Bond was \$20,825,000. These bonds require monthly installments of interest beginning June 1, 2001 through December 1, 2025, bearing a floating interest rate. The City has pledged revenues from the gas and electric enterprise funds for the repayment of this debt. Principal portion will be due at maturity. The '01/'05 bond may be called on June 1, 2015 and the '11 bond on June 1, 2021. Debt service requirements to maturity are as follows:

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

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

'11 Gas and Electric Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End FY
2014	\$ 565,000.00	\$ 393,944.00	\$ 958,944.00	\$ 9,195,000.00
2015	\$ 530,000.00	\$ 382,644.00	\$ 912,644.00	\$ 8,665,000.00
2016	\$ 485,000.00	\$ 370,719.00	\$ 855,719.00	\$ 8,180,000.00
2017	\$ 445,000.00	\$ 359,806.00	\$ 804,806.00	\$ 7,735,000.00
2018-2027	\$ 4,990,000.00	\$ 2,499,838.00	\$ 7,439,838.00	\$ 2,745,000.00
2028-2031	\$ 2,745,000.00	\$ 306,469.00	\$ 3,051,469.00	\$ -
Totals	\$ 9,760,000	\$ 4,313,420	\$ 14,023,420	



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

Debt Service Payment from Gas Fund

Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
55-71-47100-8111 Principal	96,750	186,450	185,050	502,250	502,250	519,750
55-71-47100-8121 Interest	136,772	174,419	175,011	429,450	429,450	413,315
8151 Paying Agent Fee	1,230	3,719	476			
Total:	234,752	364,588	360,537	931,700	931,700	933,065

Debt Service Payment from Electric Fund

Debt Service	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
53-71-47100-8111 Principal	548,250	1,248,550	1,209,950	932,750	932,750	965,250
8121 Interest	775,045	1,055,564	1,089,313	797,517	797,517	767,584
8151 Paying Agent Fee	6,970	700	3,024			
8155 Letter of Credit Fee						
Total:	1,330,265	2,304,814	2,302,287	1,730,267	1,730,267	1,732,834

Retired Gas and Electric Bond Debt Service Fund

Fund 75- Gas & Electric Bond Debt Service						
EXPENDITURES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
75-71-47175-8111 Principal Series 2005	1,100,909	1,435,000				
75-71-47175-8121 Interest Series 2005	911,819	1,225,963				
75-71-47175-8111 Principal Series 2011						
75-71-47175-8121 Interest Series 2011						
75-71-47175-8151 Paying Agent Fee	8,200	2,000				
75-71-47175-8155 Letter of Credit Fee						
75-71-47175-8156 Remarketing Fee						
75-00-39111-0000 Bond COI		142,294				
Total Financing Uses:	2,020,928	2,805,257	-	-	-	-
REVENUES	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
75-00-37010-0000 Interest Earnings	4,231	4,537				
75-00-38113-0000 Transfer in from Electric Impact Fee	220,000					
75-00-38153-0000 Transfer In from Electric Fund	692,546	1,500,187				
75-00-38155-0000 Transfer In from Gas Fund	639,273	1,500,187				
75-00-39000-0000 Bond Proceeds-Capitalized Interest						
75-00-39111-0000 Bond Proceeds		143,294				
Total Financing Sources:	1,556,050	3,004,912	-	-	-	-
BALANCE SUMMARY	2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(464,878)	199,655	-		-	-
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

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

Road Bond

Debt Purpose

The Road Bond was issued in 2005 to fund improvements to roadways within the City. Specifically, improvements included an overlay of Eagle Mountain Boulevard and landscaping of median islands on Sweetwater and Eagle Mountain Boulevard.

Debt Schedule

These bonds require semiannual payments of interest and annual payments of principal due September 1, 2005 through September 1, 2014, bearing interest ranging from 2.52 to 4.5%. The final payment will be made this year with for \$150,535 (this includes the principal, interest and a paying agent fee) The bond may be called anytime. The debt service requirements to maturity are as follows:

Road Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at End FY
2014	\$ 139,000.00	\$ 9,635.00	\$ 148,635.00	\$ 146,000.00
2015	\$ 146,000.00	\$ 3,285.00	\$ 149,285.00	\$ -
Totals	\$ 285,000	\$ 12,920	\$ 297,920	

Fund 79- Road Bond							
EXPENDITURES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
79-00-47179-8111	Principal	123,000	128,000	134,000	139,000	139,000	146,000
79-00-47179-8121	Interest	26,362	21,176	15,588	9,635	6,350	3,285
79-00-47179-8151	Paying Agent Fee	1,250	1,250	1,250	1,250	1,250	1,250
Total Financing Uses:		150,612	150,426	150,838	149,885	146,600	150,535
REVENUES		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
79-00-38100-0000	Transfer In From General Fund- Streets					146,600	150,535
79-00-38118-0000	Transfer In From Trans. Imp. Fees	150,862	150,426	150,838	149,885		
Total Financing Sources:		150,862	150,426	150,838	149,885	146,600	150,535
BALANCE SUMMARY		2011 Actual	2012 Actual	2013 Actual	2014 Approved	2014 Projected	2015 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		251	-	-	-	0	-
Fund Balance (Deficit)- Beginning:		(251)	-	-	-	-	0
Fund Balance (Deficit)- Ending:		-	-	-	-	0	0



Section XII

Appendix

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Citizen Survey Highlights

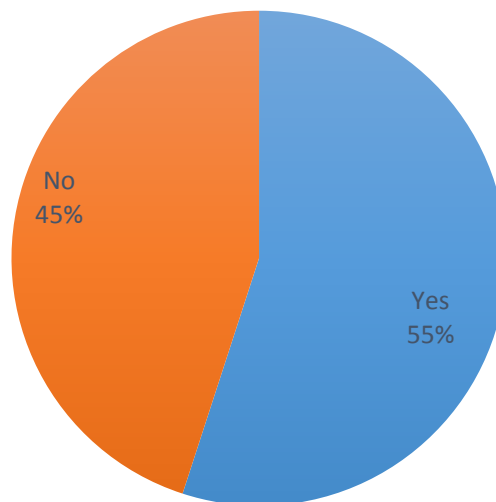
The 2015 Citizen survey was offered between July 23, 2015 to August 15, 2015. The purpose of the survey is to gauge public opinion on various aspects of City operations such as service quality and service levels.. The following provides a brief on some of the highlights of the survey.

In total there were 376 completed responses which is a decrease 56 respondents since last year's survey. The survey was 46 questions long and took roughly 15-20 minutes to complete. To increase resident participation the City offered a drawing for 3 rebates of \$50 to a utility bill.

Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and participants could opt-out of completing the survey at any time.

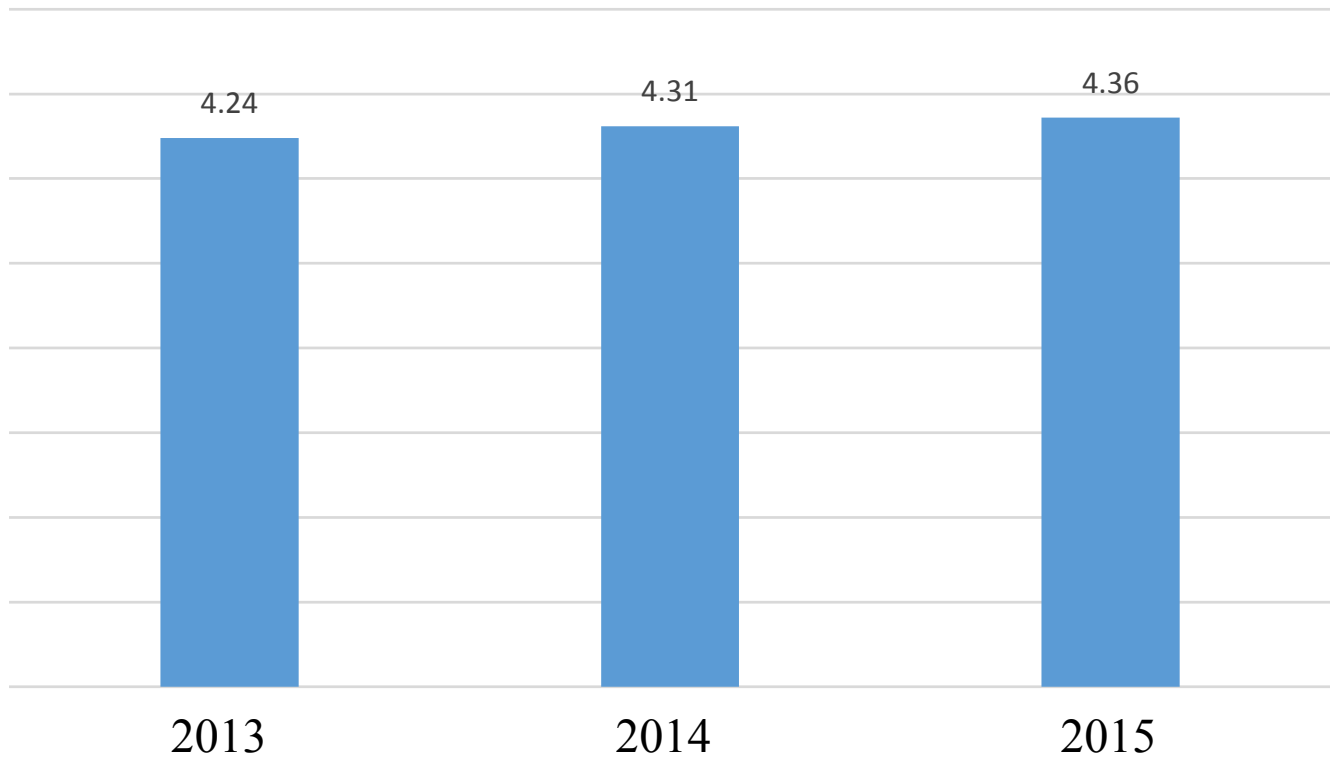
The following provides descriptive statistics of some of the highlights from the survey.

Did you complete the citizen satisfaction survey last year?



Citizen Survey Highlights

Please rate the overall quality of life in Eagle Mountain



*Note: The question was asked on the following scale: Very Bad (1), Bad (2), Neutral (3), Good (4), Very Good (5). Due to the different scales used in prior years numbers had to be mathematically altered 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. As such, this provides a comparison although not perfect comparison with prior years.



Please rate your satisfaction with the quality with each of the following services in Eagle Mountain:

	2013	2014	2015
Administration (City Administrator, etc.)	5.04	4.14	5.03
Finance Department	n/a	3.92	4.94
Legislative (City Council, Mayor, etc.)	5.01	3.74	5.22
Economic Development	4.34	3.77	4.50
Public Information (newsletter, website, Facebook, etc.)	5.53	5.07	5.81
Recorder	n/a	4.50	4.99
City Planning	n/a	4.12	4.59
Building Department (permits, etc.)	n/a	4.28	4.56
Public Library Services	5.06	5.00	5.25
Ambulance or Emergency Medical Services	5.93	5.29	5.58
Fire Services, including Prevention and Education Services	5.85	5.43	5.63
Animal Control	4.92	4.67	4.84
Code Enforcement (weeds, abandoned buildings/vehicles, etc.)	4.08	3.68	3.85
Law Enforcement	5.69	5.11	5.68
Street repair	4.81	3.82	4.25
Street cleaning	4.76	4.56	4.60
Street lighting	4.52	4.20	4.41
Storm drainage	4.45	4.60	4.83
Snow removal	4.52	4.65	4.87
Sidewalk maintenance	4.81	4.59	4.66
Utility Billing	n/a	3.80	5.02
Drinking water	4.81	4.60	4.83
Electric utilities	5.18	4.19	5.20
Gas utilities	5.18	4.16	5.22
Sewer services	5.25	4.61	5.29
Recycling	5.64	4.85	5.32
Garbage Collection	5.95	5.55	5.87
City parks	5.11	5.04	5.12
Youth Sports	n/a	4.76	4.66
Adult Sports	n/a	4.47	4.41
Community Leisure	n/a	4.41	4.37
Special Events	n/a	4.53	4.57
Overall City Satisfaction	4.82	4.49	5.21

*Note: This question was asked on the following scale: Completely Dissatisfied (1), Mostly Dissatisfied (2), Dissatisfied (3), Neutral (4), Satisfied (5), Mostly Satisfied (6), Completely Satisfied (7). Due to the different scales used in prior years numbers had to be mathematically altered 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. As such, this provides a comparison although not perfect comparison with prior years.

Citizen Survey Highlights

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

	2013	2014	2015
Fund management	4.85	3.47	4.80
Responsiveness to problems	4.74	4.12	5.04
Providing leisure and recreational opportunities	4.57	4.65	4.51
Information found in the monthly newsletter	5.51	5.04	5.18
Involvement of citizens in city decisions	4.66	3.98	4.84
Effectiveness in making positive changes in the community	4.80	4.11	4.89
Communication to citizens about issues, decisions, and/or services	4.95	4.31	5.56
Accessibility and availability of information on the city website	5.55	5.04	5.47

*Note: This question was asked on a 5 point scale originally. However, to be able to make a comparison with prior years it was adjusted be on a 7 point scale with the prior years survey by 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. As such, this provides a comparison although not perfect comparison with prior years.

The City of Eagle Mountain...

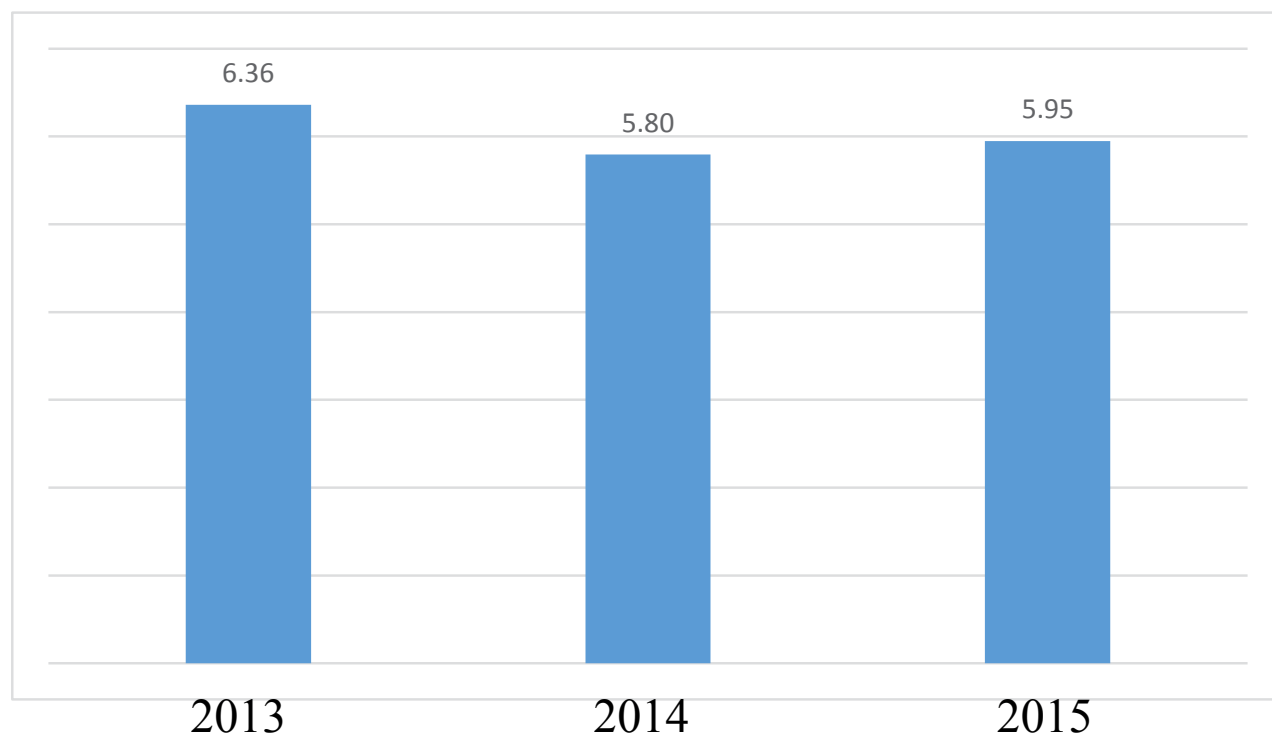
	2013	2014	2015
Does not provide enough services	35%	25%	34%
Provides the right amount of services	61%	64%	60%
Provides too many services	3%	11%	6%



Please rate how safe you feel in Eagle Mountain:

	2013	2014	2015
From violent crimes (e.g. rape, assault, robbery)	6.58	6.09	6.27
From property crimes (e.g. burglary, theft)	5.94	5.24	5.39
During the day (8am-7pm)	6.75	6.27	6.37
In your neighborhood after dark (7pm-8am)	6.17	5.58	5.75

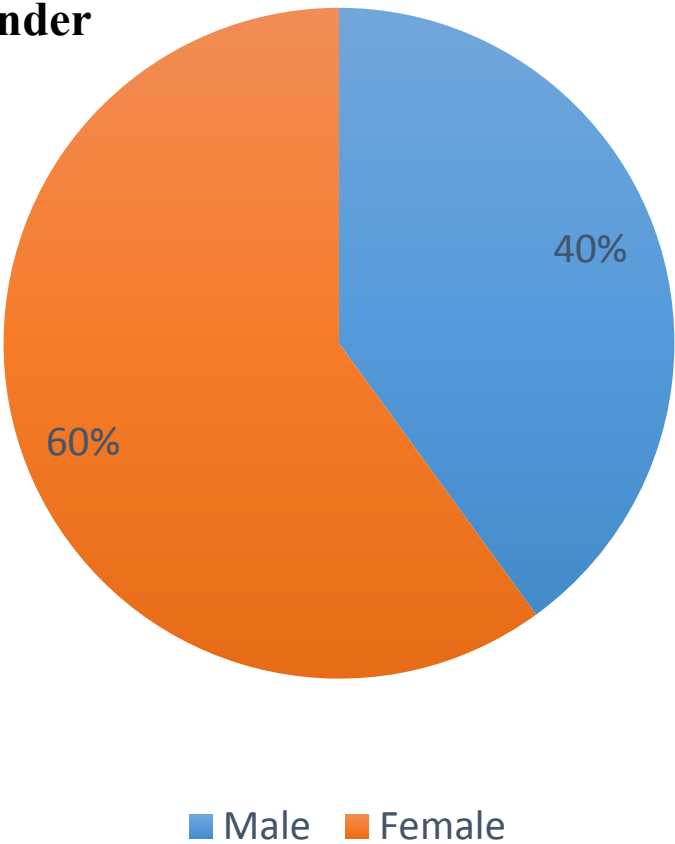
*Note: This question was asked on the following scale: Very Unsafe (1), Unsafe (2), Neutral (3), Safe (4), Very Safe (5).



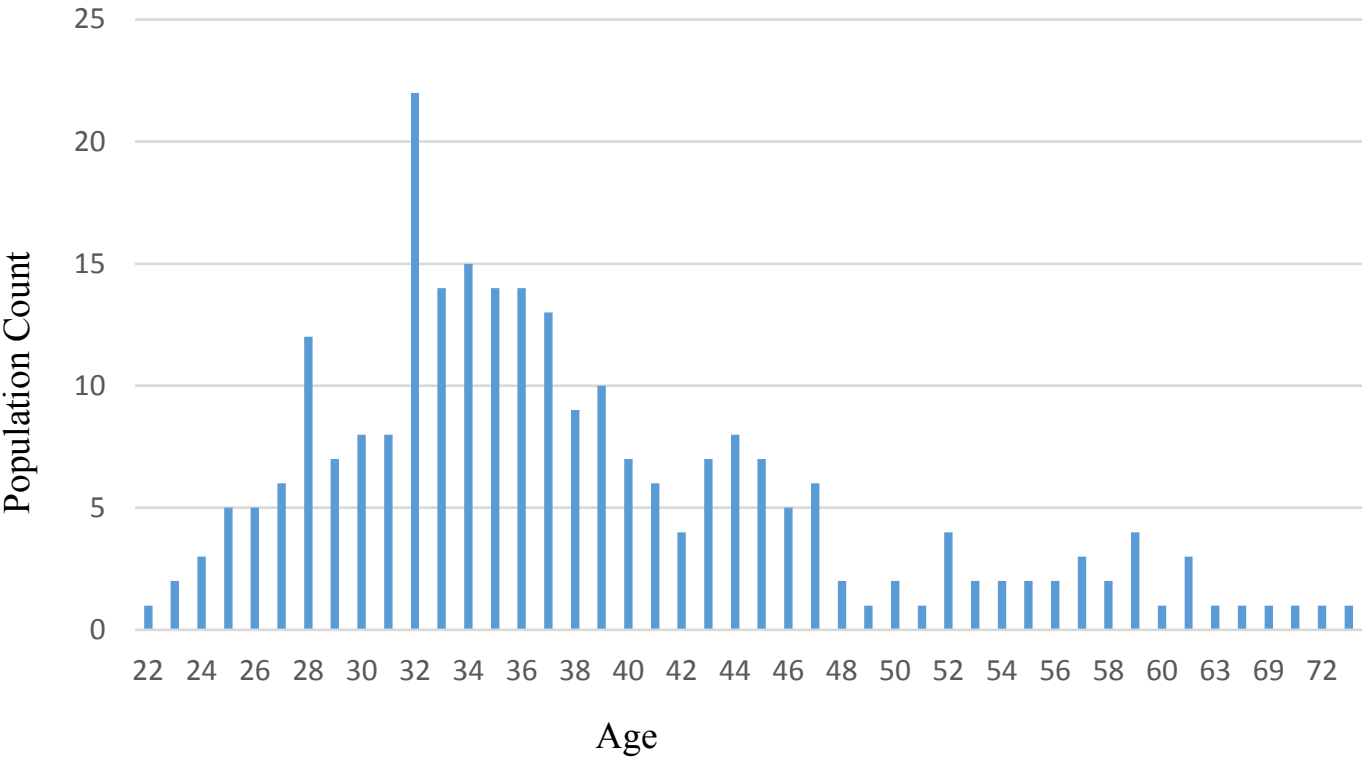
The above graph is an average of the criteria “Please rate how safe you feel in Eagle Mountain: from violent crime, from property crimes, during the day, and in your neighborhood after dark” for the last 3 surveys.

Citizen Survey Demographics

Gender

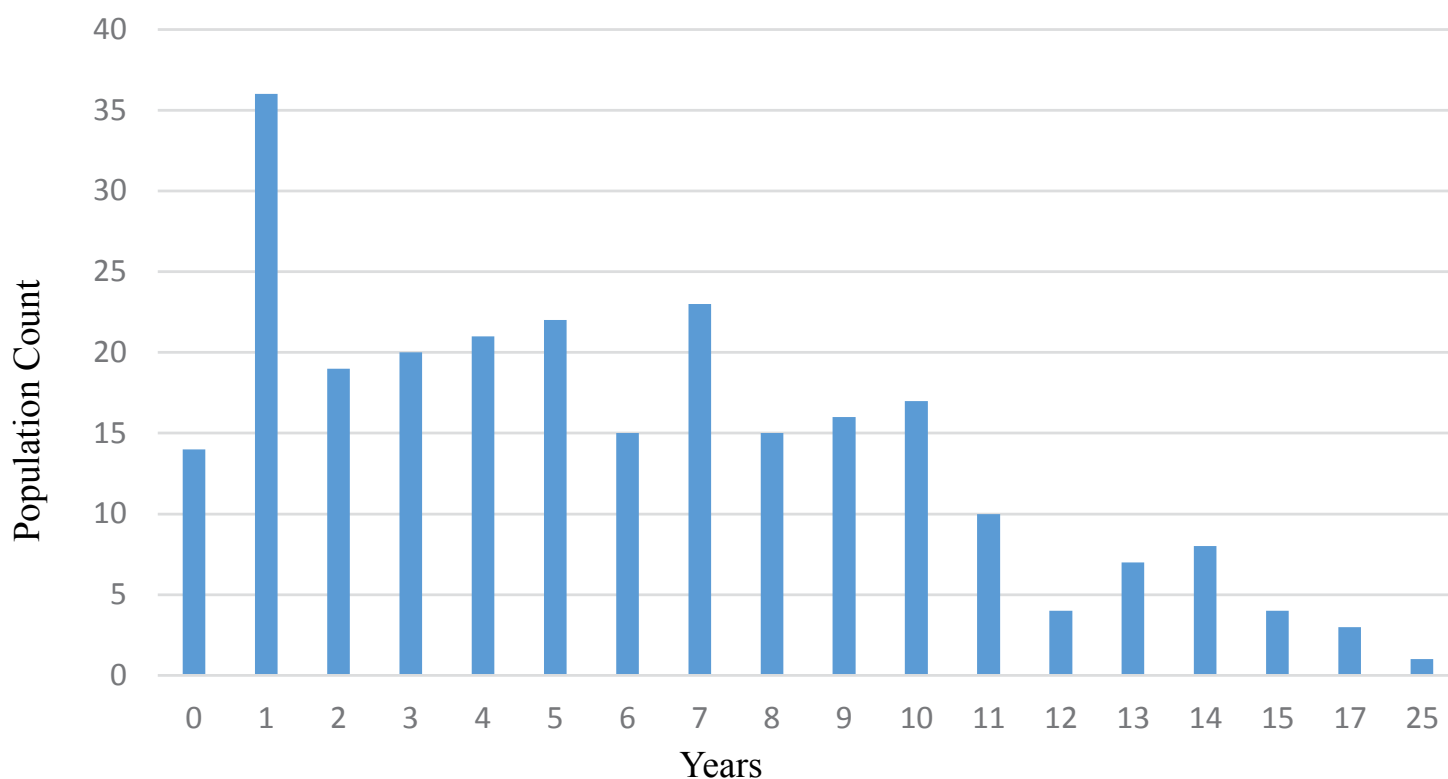


Age Distribution

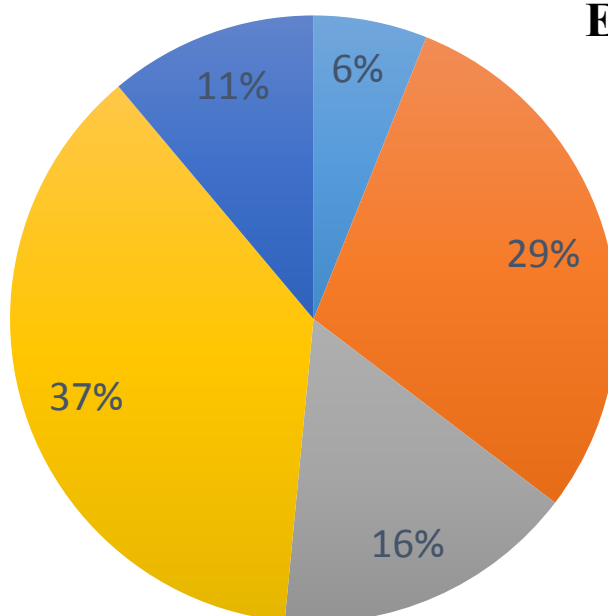




Years Lived in Eagle Mountain



Education



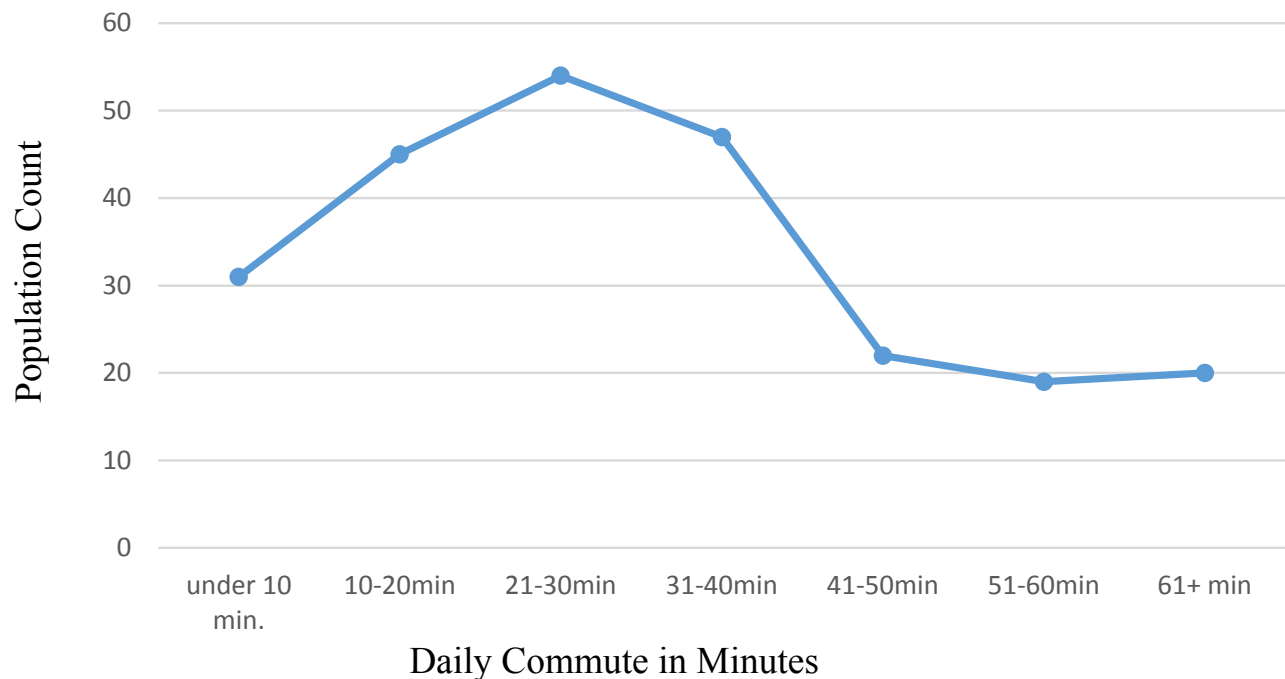
- High School / GED
- Some College
- 2-year College Degree
- 4-year College Degree
- Masters Degree or higher

Citizen Survey Demographics

Household Income

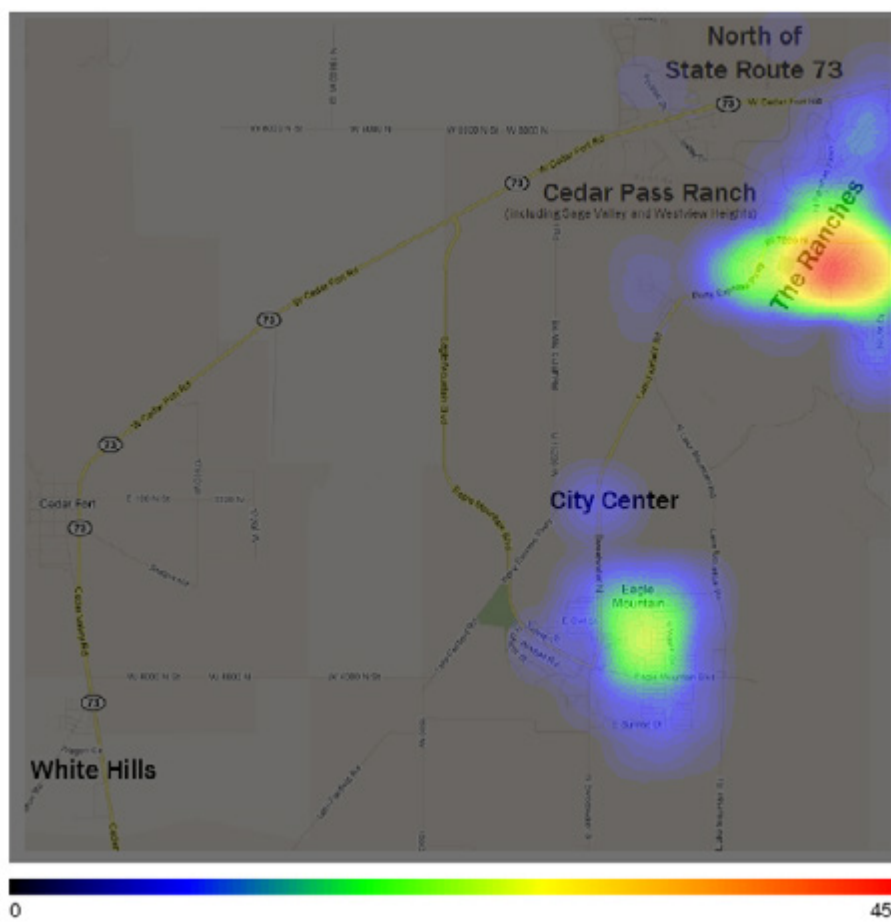


Daily Commute





Population Distribution



Population Count

FTE Tables

General Fund	2013	2014	2015
Building			
Bldg. Official	1	1	1
Lead Inspector	1	1	1
Bldg Inspector	0	0	0.5
Plans Examiner	1	1	1
Exec. Assistant	0.5	0.5	0.5
Engineering			
Public Works Director	0.33	0.33	0.33
Admin Assistant	0.33	0.33	0
City Inspector	1	1	1
Engineering Assistant	1	1	3
Clerk	0	0	0.63
Executive			
Mayor	1	1	1
City Administrator	1	1	1
Admin. Assistant	1	1	1
Assistant City Admin.	1	1	1
HR Manager	0	1	0
Public Info. Director	1	1	0
Senior Project Mgr.	1	0.35	0.35
Mgt. Intern	0	0.66	0.66
Facilities Mgr.	1	0	0
Finance			
Finance Director	1	1	0
AP/AR Clerk	1	1	1
Acct. Technician	0	1	1
Senior Acct.	1	1	1
Financial Analyst	0	0	1
Fire			
Fire Chief	1	0	0
Captain	1	0	0
Firefighter Paramedics	7	0	0
Firefighter EMT's	1	0	0
Legislative			
City Council Member	5	5	5
Library			
Library Director	0.88	1	1
Library Technician	1.5	1.5	2
Children Librarians	0.8	0.8	1.15
Assistant Librarian	0.7	1	1
Non-Departmental			
Facilities Mgr.	0	1	1
Public Information Mgr.	0	0	1
Receptionists	0	1	0
HR Manager	0	0	1
Total	35.04	28.47	31.12

General Fund Cont.	2013	2014	2015
Parks			
Assistant Public Works	0.5	0.5	1
Parks Foreman	1	1	2
Parks/ Irrigation Technicians	2	2	1
Planning			
Planning Director	1	1	1
Planning Coordinator	0.5	0.5	1
Senior Planner	1	1	1
GIS Technician	0	1	1
Intern	0	0.33	0
Recorder			
City Recorder	1	1	1
Deputy Recorder	2	2	2
Recreation			
Recreation Supervisor	1	1	1
Recreation Aids	0	0.95	3.45
Senior Council			
Special Events Coordinator	0	0.15	0.15
Special Events			
Special Events Director	1	0	0.85
Special Events Receptionist	0.5	0	0
Special Events Coordinator	1	0	0
Special Events Intern	0.5	0	0.5
Streets			
Assistant Works Public Director	0.5	0.5	0.5
Streets Supervisor	1	1	1
Street Technicians	2	2	3
Seasonal Street Laborers			0.5
Utility Billing			
Utility Billing Supervisor	1	0	0
UB Accounting Clerk	2.75	0	0
Meter Reader	1	0	0
Youth Council			
Special Events Coordinators	0	0.15	0.1
Total	21.25	16.08	22.05



Enterprise Funds	2013	2014	2015
Electric			
Energy Director	0.5	0.5	0.5
Utility & Automation Engineer	0.5	0.5	0.5
Journey Lineman Foreman	1	1	2
Journey Lineman	2	1	2
Groundsman	0.5	1	0
Meterman	1	1	0
Dry Utility Inspector	1	1	0.5
Blue Stakes Locator	0.5	0.5	0.5
Admin. Assistant	0.5	0.5	0.75
Laborer			0.5
Gas			
Energy Director	0.5	0.5	0.5
Utility & Automation Engineer	0.5	0.5	0.5
Natural Gas Foreman	1	1	1
Gas Technician	1	1	2
Gas Laborer	0	1	0
Blue Stakes Locator	0.5	0.5	0.5
Dry Utility Inspector	0.5	0.5	0.5
Admin Assistant	0.5	0.5	0.75
Intern	0	0	1.5
Sewer			
Public Works Director	0.34	0.34	0.34
Assistant Public Works	0.5	0.5	0.33
Wastewater Supervisor	1	1	1
Wastewater Techs	3	3	3
Admin. Assistant	0.33	0.33	0.33
Laborer			0.31
Storm Water			
Storm Water Supervisor	1	1	1
Storm Water Technician	1	1	1
Assistant Public Works	0	0	0.09
Storm Water Supervisor	0	0	0.09
Seasonal Laborer	0	0	0.5
Water			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.5	0.5	0.33
Water Supervisor	1	1	1
Water Techs	3	3	3
Part Time Laborer	0	0	0.31
Admin. Assistant	0.33	0.33	0.33
Total	24.33	24.83	27.79

Special Revenue Funds			
Economic Development			
Econ. Develop. Director	0	0.65	0.65
Community Events			
Community Events Director	0	0.8	0
Event Aids	0	0.46	0
Intern	0	0.25	0
Total	0	2.16	0.65

Internal Service Fund			
GIS			
GIS Technician	0	0	1
Utility Billing			
UB Manager	0	0	1
Meterman	0	0	1
UB Clerk	0	0	3.5
Total	0	0	6.5

Total FTE	2013	2014	2014
General Fund	56.29	44.55	53.17
Enterprise Fund	24.33	24.83	27.79
Special Revenue Fund	0	2.16	0.65
Internal Service Fund	0	0	6.5
Total	80.62	71.54	88.11

FY 2014 Budget Amendments

General Fund Budget Amendments

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>
General Government				
HVAC System Fix	10-19-41950-2610	\$ -	\$ 7,000.00	\$ 7,000.00
Attorney Fees	10-11-41220-4121	\$ 87,500.00	\$ 165,000.00	\$ 77,500.00
Banking Fees	10-11-41410-4140	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00
				\$ -
				\$ -
Subtotal General Government:		<u>\$ 112,500.00</u>	<u>\$ 222,000.00</u>	<u>\$ 109,500.00</u>
Community Development				
Special Events from 61 to 10 (includes stock contract/purse)			\$ 200,000.00	\$ 200,000.00
				\$ -
				\$ -
				\$ -
				\$ -
Subtotal Community Development:		<u>\$ -</u>	<u>\$ 200,000.00</u>	<u>\$ 200,000.00</u>
Public Safety				
School Resource Officer	10-21-42100-4520	\$ 46,009.00	\$ 61,009.00	\$ 15,000.00
Officer Overtime for Year	10-21-42100-4520	\$ 1,881,622.00	\$ 1,956,622.00	\$ 75,000.00
Ambulance Billing	10-25-42270-4532	\$ -	\$ 5,000.00	\$ 5,000.00
Subtotal Public Safety:		<u>\$ 1,927,631.00</u>	<u>\$ 2,022,631.00</u>	<u>\$ 95,000.00</u>
Planning & Zoning				
Planner I	10-32-41800-1111	\$ 210,992.00	\$ 240,992.00	\$ 30,000.00
Building Inspector & Asst.	10-33-42420-1111	\$ 373,356.00	\$ 423,356.00	\$ 50,000.00
Subtotal Planning & Zoning:		<u>\$ 584,348.00</u>	<u>\$ 664,348.00</u>	<u>\$ 80,000.00</u>
Public Works				
Road Bond Payment (Current Yr.)		\$ -	\$ 150,000.00	\$ 150,000.00
Snow Removal Increase	10-41-44100-5721	\$ 55,000.00	\$ 65,000.00	\$ 10,000.00
Paved Road Maintenance	10-41-44100-5122	\$ 119,000.00	\$ 169,000.00	\$ 50,000.00
Overtime	10-41-Various	\$ -	\$ 20,000.00	\$ 20,000.00
Subtotal Streets & Roads:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 230,000.00</u>
Fund Balance				
Transfer to Trans. I.F. (FY 13 Rei 10-41-45100-9118		\$ -	\$ 150,838.00	\$ 150,838.00
Subtotal Fleet:		<u>\$ -</u>	<u>\$ 150,838.00</u>	<u>\$ 150,838.00</u>
Total General Fund Increase:		<u>\$ 2,040,131.00</u>	<u>\$ 2,595,469.00</u>	<u>\$ 865,338.00</u>



General Fund Budget Amendments (cont)

<u>Source of Revenue</u>		<u>Increase</u>
Property Tax	10-00-31116-0000	\$ 46,967.15
Building Permits	10-00-32311-0000	\$ 252,926.98
Plan Check Fees	10-00-34512-0000	\$ 119,218.20
Plat Fees	10-00-34515-0000	\$ 191,574.52
Subdivision Inspection Fees	10-00-34218-0000	\$ 144,182.89
Use of Gen. Fund Balance		
No Gen. Fund Transfer for SE		\$ 80,000.00
Use of B&C Road Fund Balance		\$ 20,000.00
Alpine School District (Invoice)		\$ 15,000.00
Total Revenue Increase to the General Fund:		<u><u>\$ 869,869.74</u></u>

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

Enterprise Fund Budget Amendments

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Water				
	Professional & Technical	51-45-51000-7313	\$ -	\$ 157,712.91
				\$ -
				\$ -
				\$ -
	Subtotal Water:		\$ 157,712.91	<u><u>\$ 157,712.91</u></u>
Total Enterprise Funds Increase:		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 157,712.91</u></u>

<u>Source of Revenue</u>	<u>Increase</u>
W&S Bond Revenue	
Water Fund Balance	
CWP Project Financing	\$ 157,712.91

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

FY 2014 Budget Amendments

Capital Fund Budget Amendments

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
G&E Capital Projects			
6" Steel Gas Line 44-81-53100-7329	\$ -	\$ 405,317.80	\$ 405,317.80
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
Subtotal Gas & Electric Capital:	<u>\$ -</u>	<u>\$ 405,317.80</u>	<u>\$ 405,317.80</u>
General Fund Capital Projects			
Ped. Trail Near Skate Park	\$ -	\$ 10,000.00	\$ 10,000.00
PE Pkwy Widening (Hidden Hollc 47-81-44100-7016	\$ -	\$ 30,000.00	\$ 30,000.00
			\$ -
Subtotal:	<u>\$ -</u>	<u>\$ 40,000.00</u>	<u>\$ 40,000.00</u>
Total Capital Funds Increase:	<u>\$ -</u>	<u>\$ 445,317.80</u>	<u>\$ 445,317.80</u>



Debt Service Fund Budget Amendments

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
SID 97-1			
Reimbursement of Buy-In Amts.	\$ -	\$ 75,000.00	\$ 75,000.00
			\$ -
Subtotal SID 97-1:	<u>\$ -</u>	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>
SID 98-1			
Reimbursement of Buy-In Amts.	\$ -	\$ 225,000.00	\$ 225,000.00
	\$ -		\$ -
Subtotal 98-1:	<u>\$ -</u>	<u>\$ 225,000.00</u>	<u>\$ 225,000.00</u>
AA 2013-1			
Reimbursement of Bond Proceeds	\$ -	\$ 900,000.00	\$ 900,000.00
Paying Agent Fees (Refunding)	\$ -	\$ 100,000.00	\$ 100,000.00
Subtotal AA 2013-1:	<u>\$ -</u>	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
SID 98-3			
Reimbursement of Buy-In Amts.	\$ -	\$ 75,000.00	\$ 75,000.00
Subtotal 98-3:	<u>\$ -</u>	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>
SID 2000-1			
Bond Refunding	\$ -	\$ 3,000,000.00	\$ 3,000,000.00
Reimbursement of Buy-In Amts.	\$ -	\$ 125,000.00	\$ 125,000.00
Subtotal 2000-1:	<u>\$ -</u>	<u>\$ 3,125,000.00</u>	<u>\$ 3,125,000.00</u>
Total Debt Service Funds Increase:	<u>\$ -</u>	<u>\$ 4,500,000.00</u>	<u>\$ 4,500,000.00</u>

Source of Revenue

	<u>Increase</u>
Bond Refunding	\$ 3,000,000.00
Bond Proceeds Reimbursements	\$ 900,000.00
Equity Buy-In Amounts Collected	\$ 600,000.00
	<u>\$ 4,500,000.00</u>

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



Acronyms

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

TERM	STANDS FOR
MBO	Management By Objectives
NBIA	National Business Incubator Association
NFPA	National Fire Protection Association
NSA	North Service Area
PED	Pony Express Days
PKH	Peter, Kinghorn, and Harris
PRCA	Professional Rodeo Cowboys Association
PRV	Pressure Reducing Valve
PSI	Pounds per Square Inch
QNX	Real-time Computer Operating System
RAD	Rape Aggression Defense System
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
SAA	Special Assessment Area
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control And Data Acquisition
SID	Special Improvement District
SITLA	School and Institutional Trust Lands Administration
SR-73	State Route 73
SSA	South Service Area
STAG	State and Tribal Assistance Grant
TSSD	Timpanogos Special Service District
UAMPS	Utah Associated Municipal Power Systems
UBBA	Utah Boys Baseball Association
UDOT	Utah Department of Transportation
UFA	Unified Fire Authority
UMPA	Utah Municipal Power Agency
UNIX	Computer Operating System
UP&L	Utah Power and Light Company
WAFTA	Wasatch Area Freeride Trails Association
WWTP	Wastewater Treatment Plant
Xfer	“Transfer”
YEC	Year-End Closing
YEO	Year-End Opening

Glossary

A

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

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

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

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

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

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

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

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

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

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

ASSETS: Property owned by a government.

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

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



B

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

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

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

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

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

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

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

BUDGET COMMITTEE: The Budget Committee is made up of the Mayor, City Administrator, Finance Director, and Assistant to the Administrator who prepares the draft budget document.

BUDGET DOCUMENT: The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE: A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETARY EXPENDITURES: Expenses incurred that were budgeted.

Glossary

C

CAPITAL ASSETS: Assets of significant value and having a useful life of several years.

CAPITAL BUDGET: A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget should be based on a capital facility plan.

CAPITAL FACILITY PLAN (CFP): A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures

CAPITAL OUTLAYS (EXPENDITURES): Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS: Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

CASH: An asset account reflecting currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

CASH BASIS: A basis of accounting under which transactions are recognized.

CERTIFICATE OF DEPOSIT: A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

COMBINED STATEMENTS-OVERVIEW: The five basic financial statements, comprising the first of the financial reporting pyramid's three reporting levels containing GAAP basic financial statements, include: (1) Combined Balance Sheet – All Fund Types and Account Groups; (2) Combined Statement of Revenues, Expenditures, and Changes in Fund Types; (3) Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types (and similar governmental fund types for which annual budgets have been legally adopted); (4) Combined Statement of Revenues, Expenses, and Changes in Retained Earnings (or Equity)--All Proprietary Fund Types; (5) Combined Statement of Changes in Financial Position--All Proprietary Fund Types; and (6) Notes to the Financial Statements. Trust Fund operation may be reported in (2), (4), and (5) above, as appropriate, or separately. The Combined Statements-Overview are also referred to as the "liftable" general purpose financial statements (GPFS).

COST: (1) The amount of money or other consideration exchanged for property or services. (2) An expense.

COST ACCOUNTING: That method of accounting which provides for assembling and recording of all the elements of cost.

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



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

COST EFFECTIVENESS ANALYSIS: Evaluation technique that compares a service's costs with its effects expressed in non-monetary terms. For example, a cost effectiveness analysis of a homicide unit might compare its costs with the number of murders cleared by arrest or conviction. Such a comparison would derive a UNIT COST per murder cleared by arrest or conviction.

CURRENT ASSETS: Those assets which are available or can be made readily available to finance current operations or to pay current liabilities; assets which will be used up or converted into cash within one year. Examples are cash, temporary investments, and taxes receivable which will be collected within one year.

D

DEBT SERVICE: Payment of interest and repayment of principal to holders of a government's debt instruments.

DEFICIT: (1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

DEMAND DEPOSIT: A deposit of monies where the monies are payable by the bank upon demand.

DEPRECIATION: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

DIRECT EXPENSES: Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

E

EFFECTIVENESS: A measure of performance that assesses the extent to which an organization is achieving its stated objectives.

EFFICIENCY MEASURES: A measure of performance that relates the goods and services produced by an organization to the amount of resources used to produce them. Examples of efficiency measures include cost per arrest, cost per building permits issued, and cost per vehicle mile.

ENCUMBRANCE: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

Glossary

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

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

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

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

EXPENSES: See Expenditures.

F

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

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

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

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

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

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

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

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

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.



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

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

G

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

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

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

GENERAL FUND: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

GENERAL GOVERNMENT: When a schedule refers to the "General Government," it includes the General Fund, Parks, Library, etc. in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

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

Glossary

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

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

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

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

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

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

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

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

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

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

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



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

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

J

JOINT FINANCING: The proposed program might be surveyed to determine whether certain projects are equally beneficial to other governmental agencies, authorities, or special districts and if joint financing can be arranged.

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

L

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

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

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. **NOTE:** The term does not include encumbrances.

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

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

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

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

M

MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund for this purpose.

Glossary

MARGINAL COST: The increase in total cost associated with an increase in the amount of service provided; for example, if a new computer report was requested, its marginal cost would be predominantly the cost of the time it took to program it—assuming the computer is a sunk cost.

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

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

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

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

N

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

NET REVENUES: Revenues; less possible expenses; held by the revenue disbursing form.

NON MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered a non major fund.

NON-PERSONNEL COST: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See Budget.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.



OPERATING TRANSFER-IN: Transfer (payment) from other funds, which are not related to rendering of services.

ORGANIZATIONAL UNIT: A responsibility center within a government.

OVERHEAD: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

P

PAY-AS-YOU-GO FINANCING: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

PERSONNEL COST: The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as **DIRECT COSTS** if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as **INDIRECT COSTS**.

PERSONNEL SERVICES: Includes total wages and benefits.

POSTING: The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ACTIVITY: A specific and distinguishable unit of work or service performed.

PROPRIETARY FUNDS: Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

PURCHASE ORDER: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

REPLACEMENT COST: The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Glossary

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

REVENUE: The term designates an increase to a fund’s assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS: Revenue bonds frequently are sold for such projects as water and sewer systems. Such bonds usually are not backed by the full faith and credit of the local jurisdiction. For this same reasons, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

S

SERVICE: A program or activity which does not produce; a tangible commodity but which nonetheless contributes to the welfare of others, e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.

SERVICE OF OBJECTIVES: The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

SERVICE PLAN: The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

SPECIAL ASSESSMENT BONDS: Bonds payable from the proceeds of **SPECIAL ASSESSMENTS**. These bonds are payable only from the collection of **SPECIAL ASSESSMENTS**, and occur in Special Improvement Districts (SIDs).



SPECIAL DISTRICT: Special district are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

SPECIAL REVENUE FUNDS: General government funds where the source of revenue is dedicated and or restricted to a specific purpose.

START UP COST: Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial and physical resources required for its operation.

SUPPLIES AND SERVICES: All supplies and services such as: office supplies, professional services, and intergovernmental services.

SUNK COST: The cost that has already been incurred. For example, the cost of a previously purchased computer system.

T

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are retired usually from taxes collected.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer service.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

Glossary

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.