



ANNUAL BUDGET



2015-2016



EAGLE MOUNTAIN CITY
ADOPTED OPERATING **BUDGET**
FISCAL YEAR 2015 - 2016



Fiscal Year 2016 Budget

Mayor

Christopher Pengra

City Council

Adam Bradley

Donna Burnham

Ryan Ireland

Richard Steinkopf

Tom Westmoreland

City Administrator

Ifo Pili

Prepared By

Nicole Christiansen, Project Specialist

Mariah Hill, Project Specialist

Aaron Sanborn, Financial Analyst

Paul Jerome, Finance Director/Assistant City Administrator

Ikani Taumoepeau, Senior Project Manager

Photos

Linda Peterson, Public Information Director

Hannah Woodmansee, Public Information Intern

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, 2014. 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, 2014

Jeffrey R. Egan

Executive Director

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Reader's Guide

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 easier to understand. An outline of the budget is found below.

- **Introduction and Overview (pgs 1-42)**
 - Brief description of the city and city staff
 - Guiding principles for the budget
 - City strategic plan
 - Major Changes
- **Financial Structure, Policy, and Process (pgs 43-58)**
 - Fund descriptions
 - Budget creation
 - Financial Policies
- **Financial Summaries (pgs 59-76)**
 - Overview of total revenues and expenditures
 - Detailed financial summaries
- **Department and Fund Details (pgs 77-262)**
 - Description and financial summary for each department or fund
 - Detailed line item budgets for each department or fund
- **Appendix (pgs 263- 320)**
 - 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 focuses on the General Fund and goes through the 20+ departments that fall within the general fund one-by-one. The purpose of this main section is to allow the reader to gain a thorough understanding of each department's spending and revenue in detail. The first few sections give the reader a basic understanding of the budget and an overview of city objectives and strategic planning. For ease of use in navigating the budget, please refer to the Table of Contents or Quick Reference Guide to direct you to specific areas of the budget.



Quick Reference

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

Information	Section (Page #)
Acronyms	Acronyms (307)
Basis of Budgeting	Basis of Budgeting (49)
Budget Amendments	Budget Amendments (302)
Budget Changes (Major)	FY 2016 Major Factors (38); Consolidated Financials (70)
Budget Creation	Budget Process (50); Budget Message (24)
Calendar for Budget	Budget Calendar (51)
Capital Improvements	Capital Improvements (239)
Citizen Satisfaction Survey	Demographics (264); Citizen Survey Results (268)
City Organization	City Officers (20); City Organizational Chart (21)
Code - Utah State Requirements	Utah State Code Requirements (53)
Consolidated Financials	Consolidated Financials (70)
Debt	Debt Service Funds (249)
Detailed Financial Information	Individual Fund Descriptions (77-262)
Employee Breakdown	Personnel Summary (60); FTE Chart (300)
Enterprise Fund	Enterprise Fund (195)
Factors - Budget Creations	FY 2016 Major Factors (38); Budget Message (24)
Financial Summaries	Expenditures (66); Revenues (62)
Five-Year Plan	Five Year Plan (30)
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General City Information	City Profile (13); Demographics (264)
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Internal Service Fund	Internal Service Fund (225)
Issues - Budget Creation	Budget Message (24); FY 2016 Major Factors (38)
Personnel Changes	Personnel Summary (60); FTE Chart (300)
Policies - Financial	Financial Policies (54)
Special Revenue Fund	Special Revenue Fund (173)
Strategic Planning	Strategic Planning (29)
Vision, Mission, Values	Vision, Mission, Objectives (12)

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 10 - General Department 41310 - Executive Summary		Last Year's Initial Budget			Current Year's Budget	
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	959,210	731,252	675,850	505,531	511,788	495,483
Materials, Supplies & Services	11,779	12,420	10,504	11,000	11,050	8,550
Capital Outlay						
Interfund Transactions	8,049	15,303	38,537	26,399	26,399	24,871
Expenditure Total:	979,038	758,976	724,891	542,930	549,237	528,904
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	979,038	758,976	724,891	542,930	549,237	528,904
Revenue Total:	979,038	758,976	724,891	542,930	549,237	528,904
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	5	5	4.35	2.35	2.35	2.35
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	7.66	7.66	7.01	5.01	5.01	5.01

The initial estimates for last year's final figures.

The above budget example is from the Executive Department in the General Fund in FY 2016. 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 Department 41310 - Executive Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT	668,945	507,218	456,386	344,093	330,604	333,078
1111 Annual Leave Payout						
1112 Salaries - PT	16,431	16,739	18,711	17,846	20,682	17,846
1211 Overtime	9,705	1,588	1,743	5,000	2,500	5,000
1212 Wellness Benefit					100	
1242 Car Allowance	6,436	6,125	6,000	6,000	6,000	6,000
1300 Employee Benefits	30,905	40,442	32,652	16,994	17,990	17,297
1311 Bonus						
1511 FICA	6,089	5,339	4,587	1,106	4,387	1,106
1512 Medicare	9,862	7,571	6,848	5,248	5,357	5,088
1521 Retirement	79,884	53,880	56,951	50,625	47,822	51,527
1531 State Insurance Fund						
1541 Health Insurance	112,912	84,510	83,113	52,330	68,863	52,330
1545 Dental Insurance	8,362	5,276	6,427	3,812	5,415	3,812
1548 Vision Insurance	1,711	1,173	1,158	714	953	714
1561 Long Term Disability	2,367	1,390	1,275	1,762	1,115	1,683
Total:	959,210	731,252	675,850	505,531	511,788	495,483
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	2,481	2,294	2,526	2,500	2,500	2,500
2321 Travel & Training	3,298	7,165	7,009	7,500	7,500	5,050
2369 Meetings	1,634	2,612	569	1,000	1,000	1,000
2513 Equipment Supplies & Maintenance	46					
4531 Professional/Technical Services	4,319	350				
5003 Special Projects			400		50	
Total:	11,779	12,420	10,504	11,000	11,050	8,550
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	8,049	15,303	38,537	26,399	26,399	24,871
Other Fund Transfer						
Total:	8,049	15,303	38,537	26,399	26,399	24,871

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 gold bar at the end of each section.

Vision, Mission, & Objectives

VISION

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

MISSION

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

CITY OBJECTIVES

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

Our city objectives encompass what we want to accomplish as a city. This year we have expanded our primary objectives from three to six. We have used these objectives to establish performance measures with each city department. The performance measures are meant to capture what the department hopes to accomplish throughout the fiscal year. We feel that these objectives will help us to fulfill our mission as a city.

City Profile

Eagle Mountain is a thriving, master-planned community of about 29,000 residents and 7,712 households conveniently situated near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

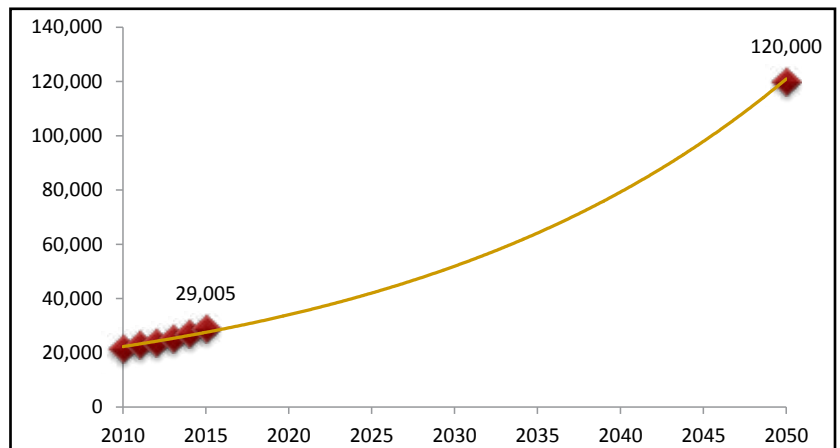
History

Eagle Mountain was incorporated in 1996 with a population of 250, and held its first elections in 1997. In 1998, the town opened its first fire station, which would later house the community's first library—of 1,200 books in a twelve 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 29,000 and a land area of over 31,000 acres, or nearly 50 square miles. The population is projected to grow to 120,000 residents by year 2050.

People

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 2014 statistical survey, about 94 percent of Eagle Mountain residents (over the age of 18) have gained post-secondary education, and over 53 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 130,000 students from all 50 states and 110 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





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 Eagle Mountain. Those looking for a nice drive are sure to benefit from any of Utah's 27 scenic byways.

Infrastructure

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

Utah's surrounding infrastructure enhances Eagle Mountain's ability to support economic development. The state has the third lowest electricity rates in the western states and the eighth lowest commercial electricity cost in the nation. 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).

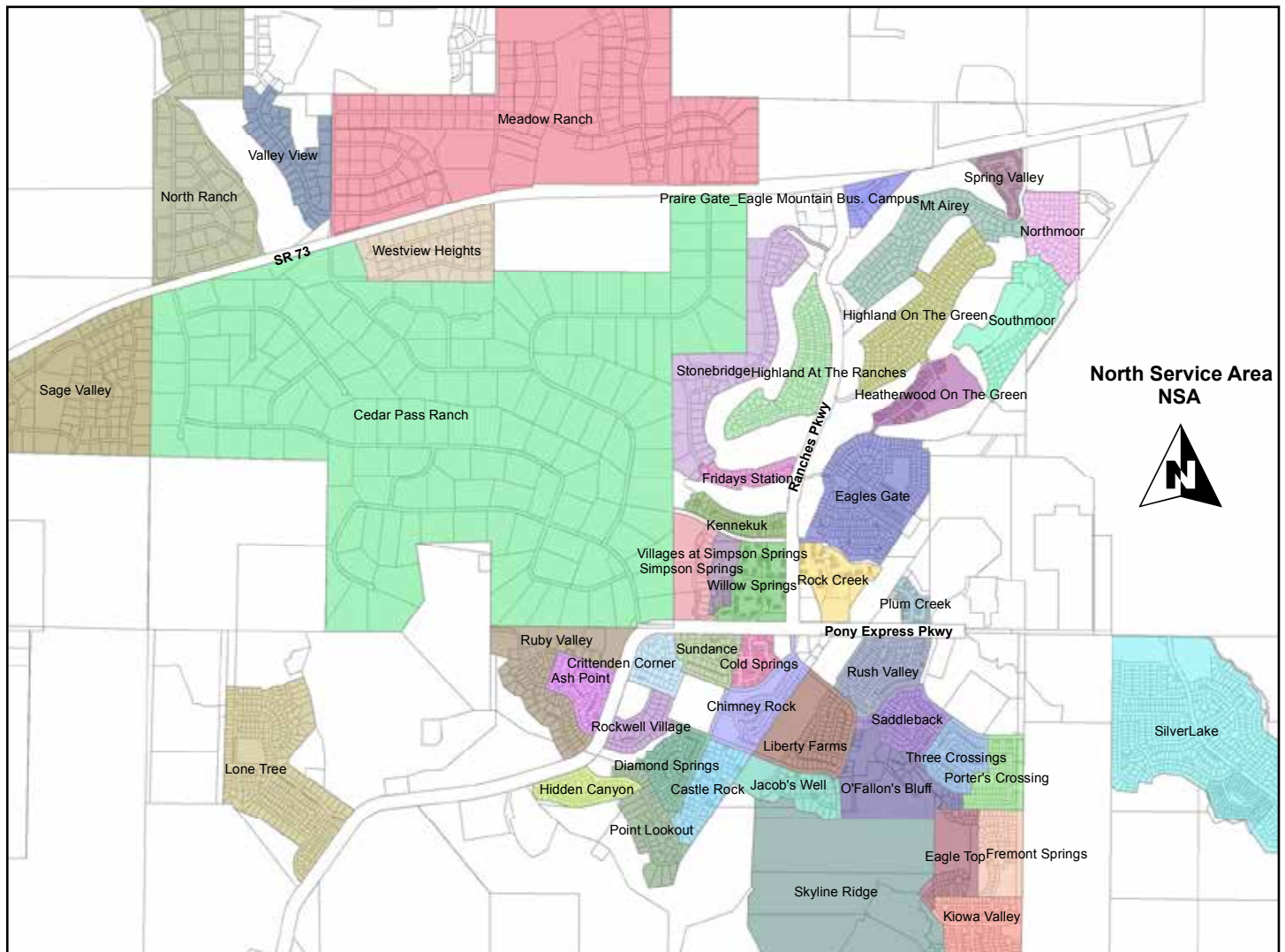
City Profile

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).





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.

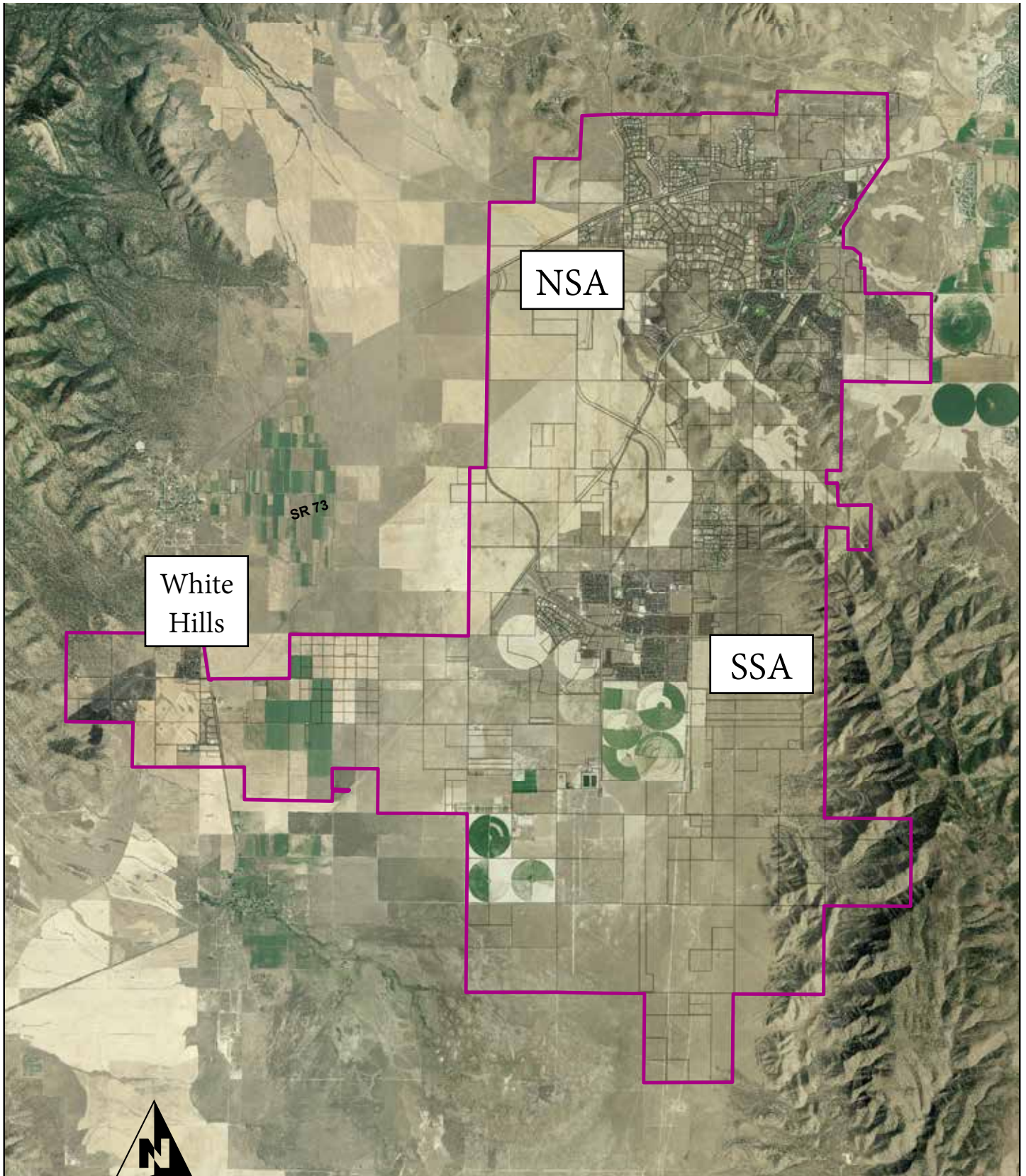


Additional Neighborhoods

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 following page.

City Profile

Aerial View of City





Conclusion

Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last 19 years since its incorporation. With its educated and industrious people, ease of access, variety of amenities, and robust infrastructure, Eagle Mountain is one of the most vibrant and attractive places in the country to find yourself.

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

to earn a variety of accolades, including: “Best State for Business and Careers” (Forbes 2010), #2 “Top 10 Pro-Business States for 2010” (Pollina Corporate 2010), “Most Competitive State for Business” (Beacon Hill Institute), #1 “Technology Concentration and Dynamism” (Milken Institute), #1 “Expected Economic Recovery” (Forbes 2010), “Lowest Debt per Capita State” (Forbes 2010), “Best Managed State in the Nation” (Pew Center 2008), #1 “Economic Dynamism” (Kauffman 2010 State New Economy Index), and “Most Inventive State” (CNNMoney.com 2010). Furthermore, Utah has a “triple-A” (AAA) bond rating, and Eagle Mountain City has earned an impressive AA- bond rating in a short period of 19 years.



The grand opening of Eagle Mountain's Business Incubator



City Officers



Donna Burnham
Council Member



Ryan Ireland
Council Member



Tom Westmoreland
Council Member



Adam Bradley
Council Member



Richard Steinkopf
Council Member

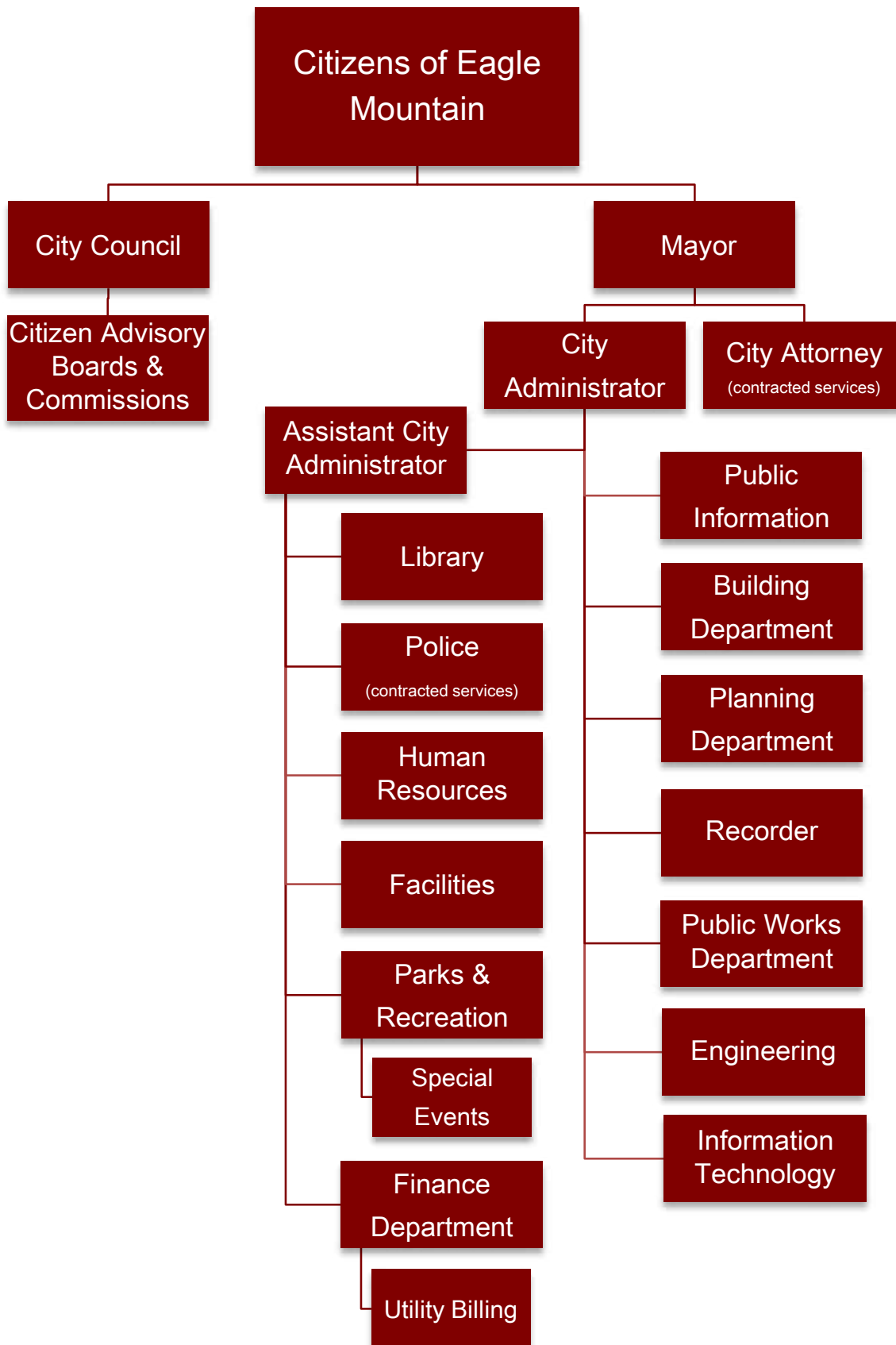


Christopher Pengra
Mayor



Ifo Pili
City Administrator

Organization Chart







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Budget Message

September 1, 2015

Members of the City Council, Citizens, and Personnel

Eagle Mountain, Utah 84005

RE: FY2015-16 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2016 (July 1, 2015 – June 30, 2016) Budget as a document that will be utilized to guide the inevitable growth and success of Eagle Mountain City.

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

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

The Budget is a vital tool for maintaining a high standard of transparency, financial responsibility, and efficiency. In preparing the Budget we have sought to implement the standards of the Government Finance 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 continually improve our quality of service and the standard of living in Eagle Mountain.

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2015-16 budget; (2) actions the City will take to address these issues; and (3) a description of priorities that have guided budget development. Also included is a document with a description of our Strategic Planning Process and Five-Year Plan.



Principal Issues in Budget Development

As the City navigated the budget process for its 20th Fiscal Year, we experienced some challenges which were primarily associated with the fast-paced growth of Eagle Mountain City. These issues include:

- The sale of previously City-owned electric and gas utilities to Rocky Mountain Power and Questar Gas respectively. This transaction resulted in major changes throughout the budget;
- Increasing needs for the development of transportation infrastructure brought on by development;
- Maintaining or Improving employee efficiency and service levels, while rapid development continues to stretch resources;
- The need to fund capital improvements, specifically to aggressively repair aging roads, improve park and open space areas, and to improve management and monitoring systems for our remaining City utility assets;
- Ensure that financial reserves remain adequate for future needs such as water shares and system improvements.
- Shifting personnel roles and related expenses associated with the utility sale, while maintaining services and functions formerly performed by the energy department.

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

Addressing Principal Challenges and Issues

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

Limiting the Use of City's Financial Reserves

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

Providing for Economic Development

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

Budget Message

Planning for the Future

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

Maintaining Service Levels

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

Priorities & Goals in Budget Development

The budget process greatly influences and affects the level of services and development the City provides. Each year, the City Council appropriates funds for the upcoming fiscal year; at the end of the budget year, all appropriations lapse and the budget process begins anew. 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.

In order to fulfill this purpose, Eagle Mountain City has expanded their city-wide objectives to more fully encompass the City's desire to improve. The city-wide Strategic Plan also reflects these objectives. Objectives, goals, and performance measures for the City and its operating departments are then developed in relation to the City's Strategic Plan in order to provide a common direction, link efforts and resources effectively, and identify future goals.

City Objectives

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



In order to fulfill these objectives, the City has done the following in the FY 2016 Budget:

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

We hope that these changes and policies will enable the City to accomplish its stated goals and pursue both its vision and mission.

Conclusion

As we approach our 20th anniversary as a City, we estimate our population to now be over 29,000 residents. Our rapid growth will continue to present challenges for our budgeting process. This budget will also come with challenges associated with the discontinuation of gas and electric utility operations. In spite of these challenges, I believe our financial outlook is as bright as it has ever been. As the City has matured as an organization, our staff has proven time and time again that we not only cope with challenges resulting from growth, we thrive under the pressure. Strategic decision making, strong long range planning, and strategic positioning are all strengths of City leadership (administrators and department heads). Our strengths allow us to do, what to other municipalities may seem impossible. Our strengths allow us to mitigate and absorb the impacts of growth on our operations while extending the benefits we derive from the associated increases in sales and property taxes. While sales and property taxes are increasing, we are mindful that economic trends are not permanent, and that we must continue to operate under conservative budgeting principles. For this reason, we will focus on investing funds in capital projects which add value and equity into our City without drastically increasing long term expenses.

While other municipalities are experiencing slow or moderate growth, Eagle Mountain's rapid growth provides opportunity for State population figures to diverge from our actual population figures. Because of this, we are closely tracking and communicating accurate data to the State to ensure the appropriate sales tax distributions are being remitted. This year we have contested the State's data and submitted a request to adjust the population figures upward. While not reflected in the FY 2015-2016 budget, we are optimistic that this will result in a revenue increase which will further strengthen our financial position. While I am optimistic about our financial strength through our conservative budgeting and strong growth,

Budget Message

the net increase in unrestricted funds from the sale of our gas and electric utilities has opened up opportunities which would have been inconceivable in years past. We are working through a model which will aid City Council in prioritizing community investments that build equity and create strategic advantages for economic development. Here too, we will place great focus on projects which do not significantly expand government or long term expenses.

Budget Overview

We present a balanced budget for Fiscal Year 2015-2016 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2015-2016 is \$20.46 million with \$8.04 million for General Fund operations. There are no proposed increases to City tax or utility rates. Based on the budget presented in this document, we are confident that service provided to residents will be maintained or increased at the current tax rate.

Budget Achievements

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

Respectfully submitted,



Mayor Christopher Pengra

Strategic Planning

Introduction

Eagle Mountain City recently redefined their image and rebranded with a new logo and design. As part of this rebranding, the City decided to implement the strategic plan beginning with the FY 2011 budget. This plan is designed to give a common direction to the City staff as they fulfill the Mayor and City Council's vision for an ever improving Eagle Mountain City. Committed to its community by increasing transparency, accountability, learning, and 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 in the future. It is a plan that outlines the priorities of the City to give citizens an idea of what the City's long-term goals and focus are. The plan should illustrate how the City will deal with major issues facing our communities currently and in the future.

Strategic Plan Creation

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

Strategic Areas

Eagle Mountain City expanded their city-wide objectives this year to better represent all that they strive to do for the citizens. These include: providing high quality services, improving customer service and public image, providing transparency and accountability for City funds, promoting economic development, fostering community involvement, and prioritizing safety measures for City employees. Each of these objectives is an area in which the City staff and elected officials can strategize about when considering the future of the City. The City's overall Strategic Plan as well as each departmental strategic plan reflects these objectives and provides a common direction for employee efforts and resource allocation in the future.

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, which is included in the following pages.

Five-Year City Plan

Introduction

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

Methodology

In order to assess the financial future of Eagle Mountain, we have provided revenue and expenditure projections for each fund. We have focused primarily on the General Fund and Enterprise Funds because they comprise most of the City's revenues and expenditures. After looking at building permit trends over the years, we determined that we are projected to grow at an approximate rate of 5 percent a year. In order to be fiscally conservative, we implemented a 2.5 percent yearly growth rate into our projections. We also relied on trends over the last 5 years to determine future revenues and expenditures.

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

The following are five-year revenue and expenditure projection charts and graphs for the City's major funds. We feel 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 the budget as it is currently difficult to project what the cost of future projects will be. We have included a brief explanation at the end of the Five Year City Plan section.

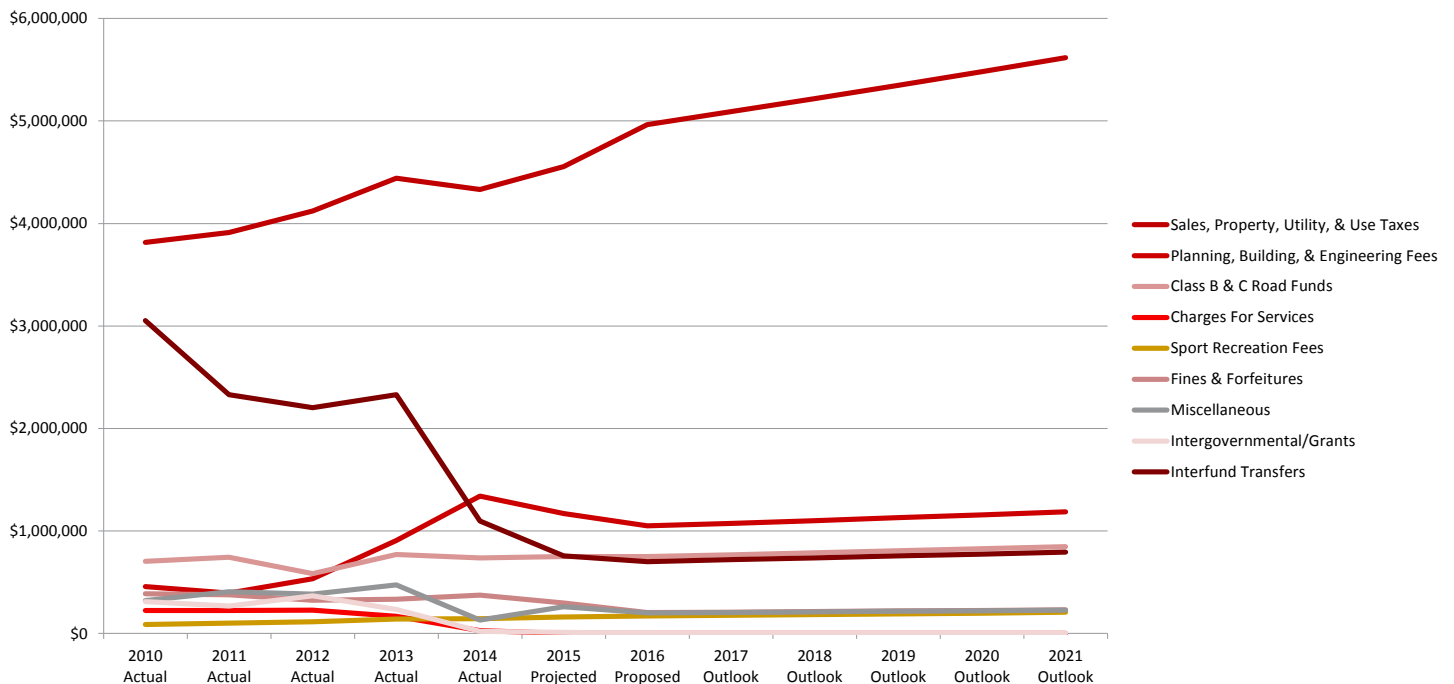
Though these projections are not concrete, they provide a broad illustration for the City's financial future that allow us to anticipate and prepare for future growth and all the costs that accompany it.



The General Fund

General Fund Revenue Projection

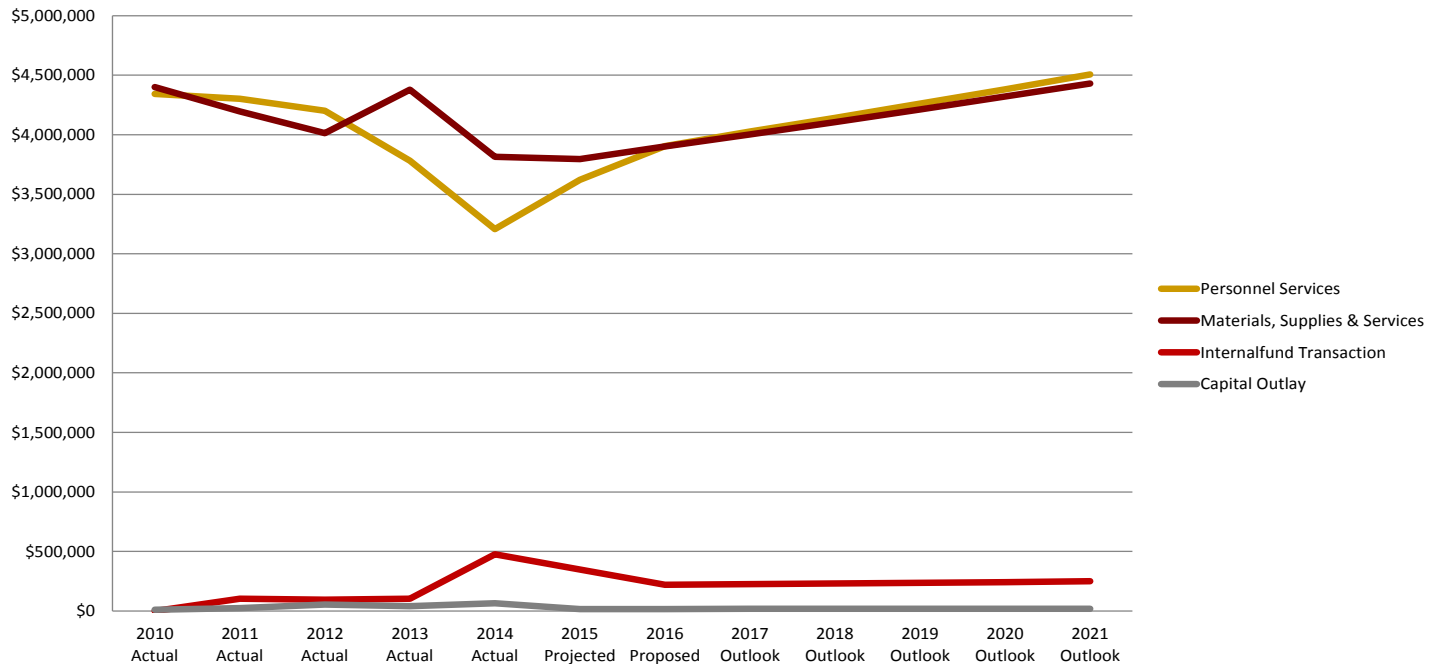
General Fund Revenues	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Sales, Property, Utility, & Use Taxes	3,816,706	3,912,454	4,122,052	4,442,234	4,332,113	4,554,250	4,965,500	5,089,638	5,216,878	5,347,300	5,480,983	5,618,007
Property Taxes	975,156	1,040,087	1,080,628	1,165,222	1,056,864	1,075,000	1,250,000	1,281,250	1,313,281	1,346,113	1,379,766	1,414,260
Property Taxes (Delinquent)	8,451	5,114	2,215	9,245	5,665	5,000	5,500	5,638	5,778	5,923	6,071	6,223
Sales/Use Taxes	1,768,140	1,809,411	1,918,612	2,053,493	2,246,317	2,375,000	2,550,000	2,613,750	2,679,094	2,746,071	2,814,723	2,885,091
Water Utility Fee	174,649	133,467	142,559	143,513	19,092	-	-	-	-	-	-	-
Electric Utility Fee	309,301	329,897	395,192	429,102	419,593	505,000	525,000	538,125	551,578	565,368	579,502	593,989
Gas Utility Fee	262,128	281,183	292,193	298,506	258,736	250,000	305,000	312,625	320,441	328,452	336,663	345,080
Municipal Utility Charge	-	800	10,453	11,564	5,376	6,250	-	-	-	-	-	-
Motor Vehicle Fee-In-Lieu	127,261	127,144	109,984	141,312	122,306	140,000	140,000	143,500	147,088	150,765	154,534	158,397
Utah State Telecom Fee	191,619	185,352	170,215	190,277	198,163	190,000	190,000	194,750	199,619	204,609	209,724	214,968
BB Deferred Revenue - Sales Tax	-	-	-	-	-	3,000	-	-	-	-	-	-
BB Deferred Revenue - Franchise Tax	-	-	-	-	-	5,000	-	-	-	-	-	-
Planning, Building, & Engineering Fees	459,109	395,430	535,621	907,498	1,338,811	1,171,850	1,048,850	1,075,071	1,101,948	1,129,497	1,157,734	1,186,678
Class B & C Road Funds	704,387	744,848	585,144	771,718	737,630	750,000	750,000	768,750	787,969	807,668	827,860	848,556
Charges For Services	224,361	223,370	227,990	169,160	27,438	224	-	-	-	-	-	-
Sport Recreation Fees	87,076	102,468	114,550	142,029	142,924	160,100	170,200	177,008	184,088	191,452	199,110	207,074
Fines & Forfeitures	388,765	377,953	324,007	335,251	375,624	297,800	204,000	209,100	214,328	219,686	225,178	230,807
Miscellaneous	321,743	407,499	384,772	473,033	131,963	260,861	200,875	205,897	211,044	216,320	221,728	227,272
Intergovernmental/Grants	311,340	269,167	367,537	233,549	22,418	10,000	4,000	4,100	4,203	4,308	4,415	4,526
Interfund Transfers	3,050,761	2,328,630	2,204,200	2,329,094	1,096,677	757,318	702,229	719,785	737,779	756,224	775,129	794,508
Revenue Total:	9,364,247	8,761,820	8,865,872	9,803,566	8,205,599	7,962,403	8,045,654	8,249,348	8,458,237	8,672,455	8,892,138	9,117,428



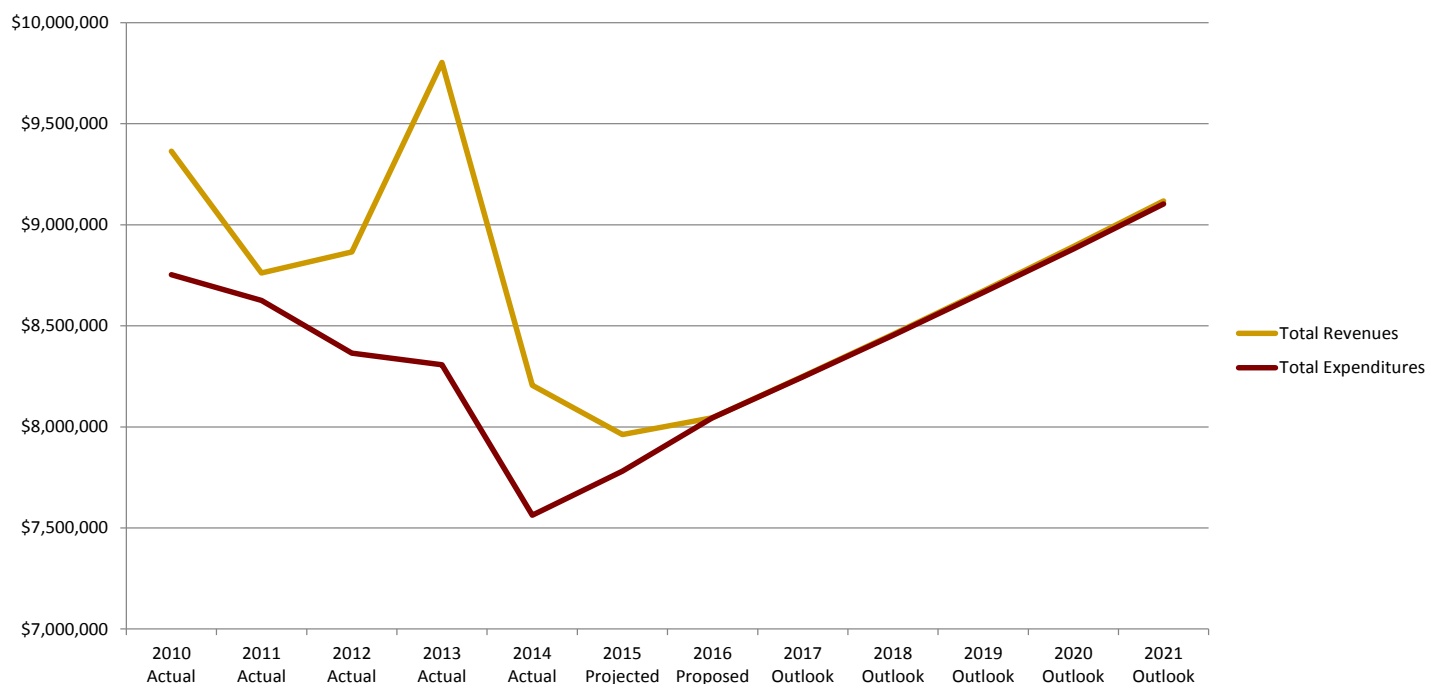
Five-Year City Plan

General Fund Expenditure Projection

General Fund Expenditures	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Personnel Services	4,342,894	4,301,131	4,202,457	3,783,196	3,207,931	3,620,507	3,905,171	4,027,481	4,142,848	4,261,099	4,382,306	4,506,544
Materials, Supplies & Services	4,400,183	4,197,037	4,012,686	4,379,901	3,815,357	3,796,190	3,902,828	4,003,299	4,106,281	4,211,838	4,320,034	4,430,935
Internalfund Transaction	-	104,545	95,930	103,212	475,699	347,144	220,455	225,966	231,616	237,406	243,341	249,425
Capital Outlay	9,903	23,205	53,301	41,491	64,586	16,553	17,200	17,630	18,071	18,523	18,986	19,460
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Total	8,752,980	8,625,918	8,364,374	8,307,801	7,563,573	7,780,394	8,045,654	8,274,376	8,498,815	8,728,866	8,964,667	9,206,364



General Fund Revenue & Expenditure Comparison





Enterprise Fund

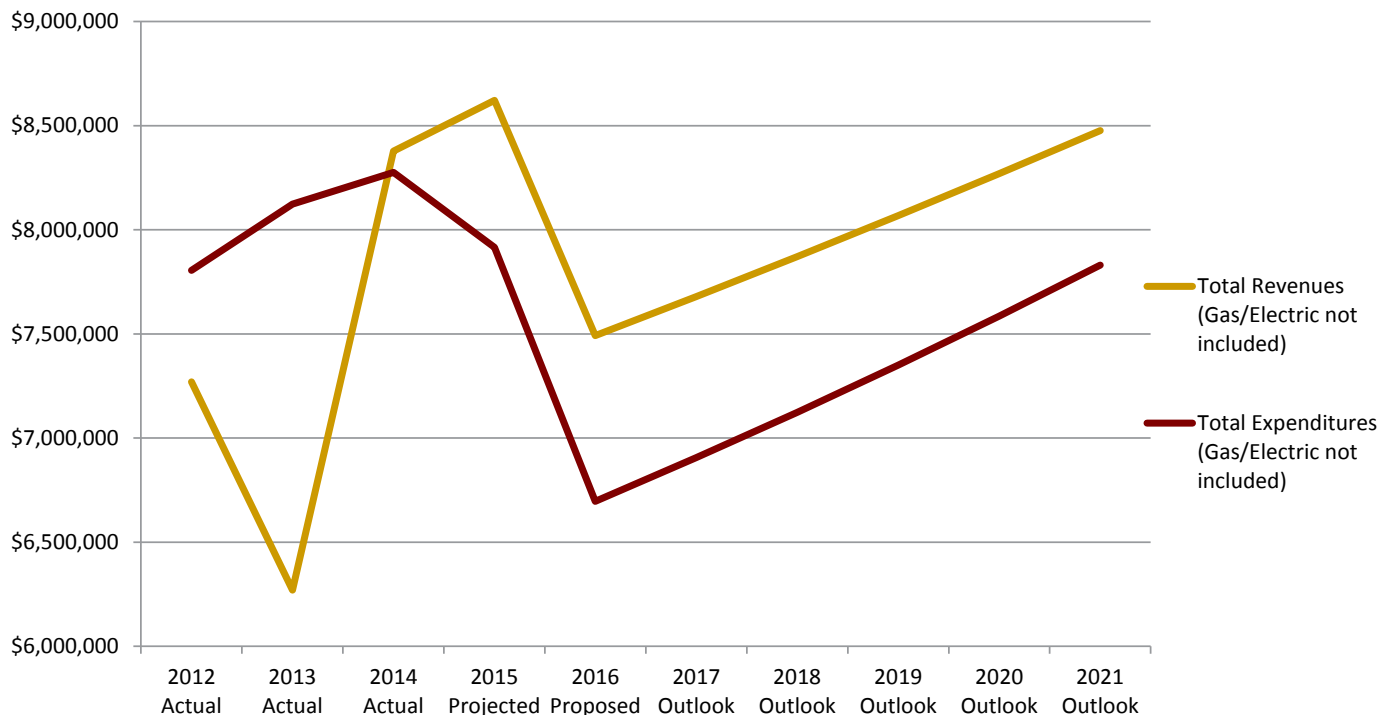
Enterprise Fund Revenue Projection

Enterprise Fund Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Charges for Services	5,837,689	6,167,461	6,496,267	7,072,400	7,025,000	7,200,625	7,380,641	7,565,157	7,754,286	7,948,143
Miscellaneous	1,431,747	84,177	1,312,355	417,000	267,000	273,675	280,517	287,530	294,718	302,086
Intergovernmental/Grants	-	18,000	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	569,006	1,131,850	200,000	205,000	210,125	215,378	220,763	226,282
Revenue Total (minus Gas/Electric)	7,269,436	6,269,638	8,377,628	8,621,250	7,492,000	7,679,300	7,871,283	8,068,065	8,269,766	8,476,510

Enterprise Fund Expenditure Projection

Enterprise Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Personnel Services (Not including Gas/Electric)	738,012	783,237	940,192	800,948	935,796	1,001,302	1,071,393	1,146,391	1,226,638	1,312,503
Materials, Supplies & Services (Not including Gas/Electric)	1,964,743	1,972,803	4,231,758	2,210,001	3,030,175	3,105,929	3,183,578	3,263,167	3,344,746	3,428,365
Interfund Transactions (Not including Gas/Electric)	2,330,903	1,549,379	1,027,423	1,337,151	1,077,113	1,104,041	1,131,642	1,159,933	1,188,932	1,218,655
Capital Outlay (Not including Gas/Electric)	1,983,172	2,554,031	1,190,295	2,130,500	215,000	220,375	225,884	231,531	237,320	243,253
Debt Service (Not including Gas/Electric)	787,763	1,264,002	886,111	1,436,727	1,438,174	1,474,128	1,510,982	1,548,756	1,587,475	1,627,162
Expenditure Total (minus Gas/Electric):	7,804,594	8,123,453	8,275,778	7,915,327	6,696,259	6,905,776	7,123,479	7,349,779	7,585,111	7,829,937

Enterprise Fund Revenue & Expenditure Comparison



Five-Year City Plan

Internal Service Fund

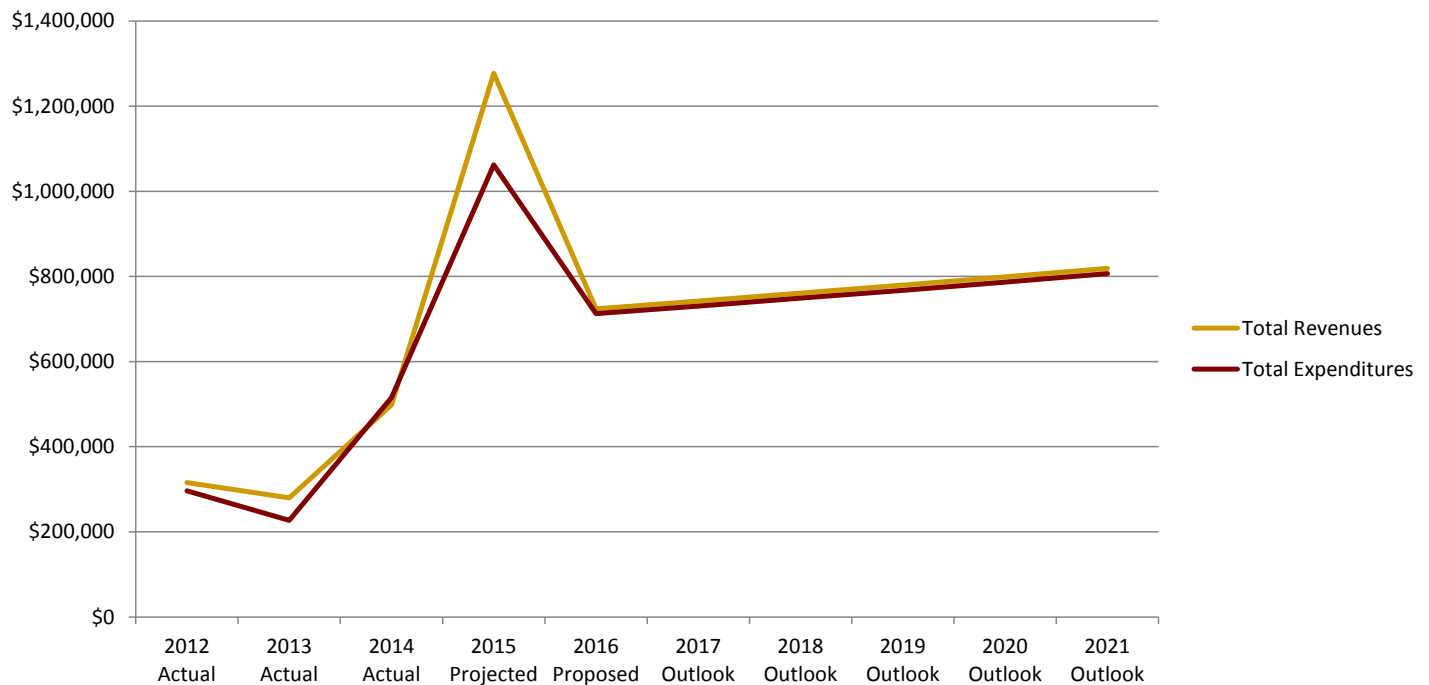
Internal Service Fund Revenue Projection

Internal Service Fund Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Miscellaneous	1,607	30,030	19,510	50,500	-	-	-	-	-	-
Interfund Transfers	313,848	250,091	478,602	1,226,763	724,027	742,128	760,681	779,698	799,190	819,170
Revenue Total	315,455	280,121	498,112	1,277,263	724,027	742,128	760,681	779,698	799,190	819,170

Internal Service Fund Expenditure Projection

Internal Service Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Personnel Services	-	-	-	286,231	182,943	187,517	192,205	197,010	201,935	206,983
Materials, Supplies & Services	212,899	211,204	503,763	340,829	339,575	348,064	356,766	365,685	374,827	384,198
Interfund Transaction	-	-	-	50,009	-	-	-	-	-	-
Capital Outlay	83,550	11,643	1,845	376,366	190,239	194,995	199,870	204,867	209,988	215,238
Debt Service	-	4,377	9,661	8,483	-	-	-	-	-	-
Expenditure Total:	296,449	227,224	515,269	1,061,918	712,757	730,576	748,840	767,561	786,750	806,419

Internal Service Fund Revenue & Expenditure Comparison





Special Revenue Fund

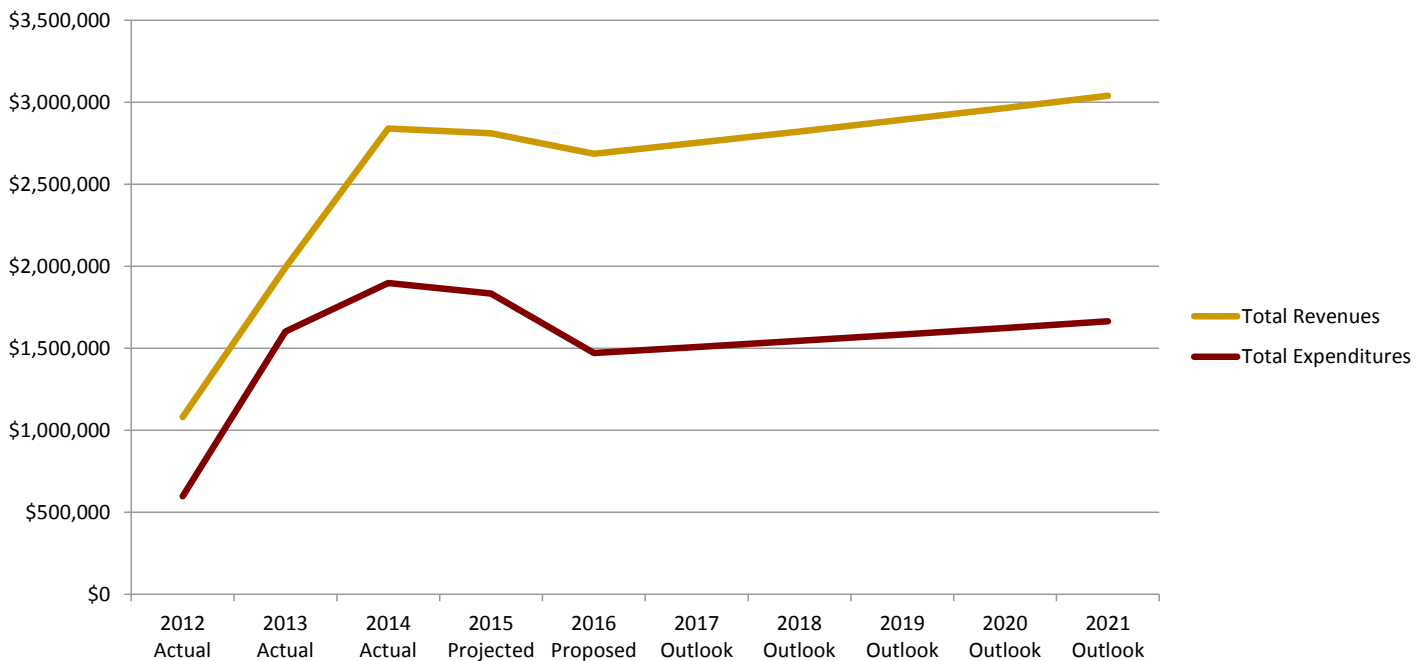
Special Revenue Fund Revenue Projection

Special Revenue Fund Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Charges for Services	215,800	227,583	298,407	392,051	393,000	402,825	412,896	423,218	433,798	444,643
Miscellaneous	2,016	3,300	57,774	3,624	3,005	3,080	3,157	3,236	3,317	3,400
Intergovernmental/Grants	-	-	2,000	-	-	-	-	-	-	-
Impact Fees/Equity Buy Ins	863,293	1,760,940	2,271,058	2,354,943	2,218,500	2,273,963	2,330,812	2,389,082	2,448,809	2,510,029
Interfund Transfers	-	-	210,838	60,000	72,000	73,800	75,645	77,536	79,475	81,461
Revenue Total	1,081,109	1,991,822	2,840,078	2,810,619	2,686,505	2,753,668	2,822,509	2,893,072	2,965,399	3,039,534

Special Revenue Fund Expenditure Projection

Special Revenue Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Personnel Services	106,346	125,435	215,291	253,199	241,936	247,984	254,184	260,539	267,052	273,728
Materials, Supplies & Services	44,745	189,308	162,975	160,520	269,450	276,186	283,091	290,168	297,422	304,858
Interfund Transaction	405,586	1,184,154	924,378	991,921	225,846	231,492	237,279	243,211	249,291	255,524
Capital Outlay	-	-	-	40,000	-	-	-	-	-	-
Reimbursement Agreements	41,126	102,993	596,070	388,319	733,500	751,838	770,633	789,899	809,647	829,888
Expenditure Total:	597,803	1,601,891	1,898,714	1,833,959	1,470,732	1,507,500	1,545,187	1,583,817	1,623,412	1,663,998

Special Revenue Fund Revenue & Expenditure Comparison



Five-Year City Plan

Debt Service Fund

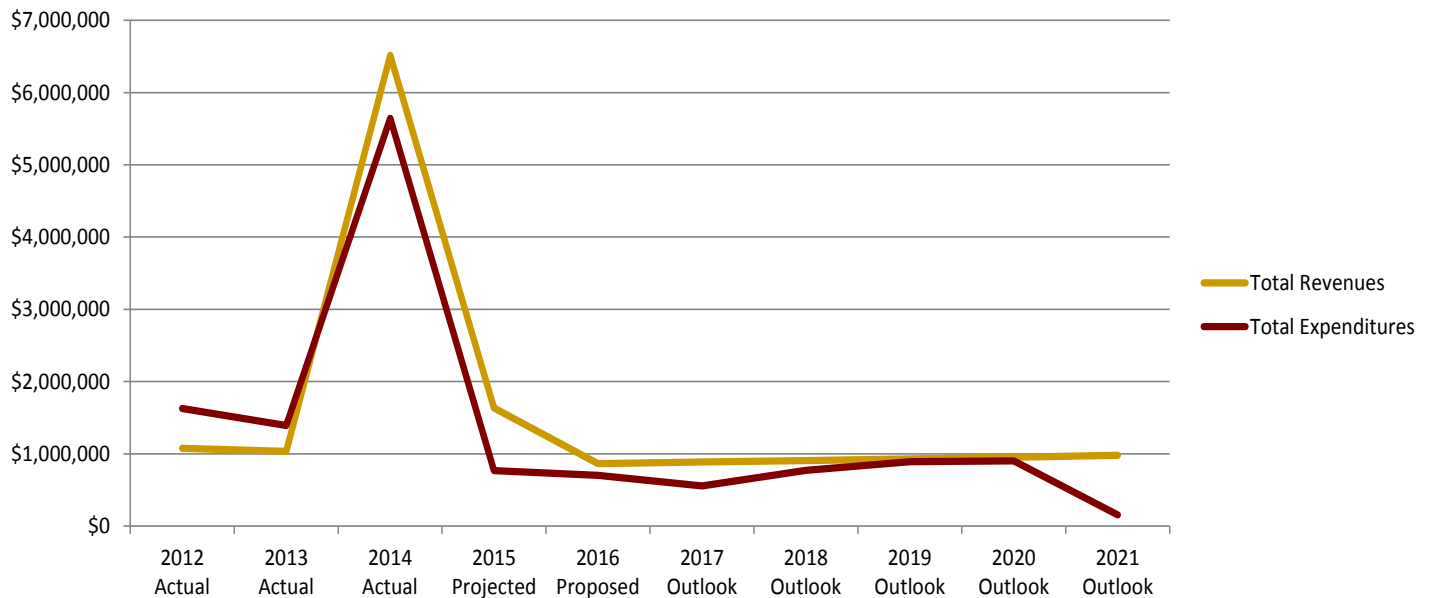
Debt Service Fund Revenue Projection

Debt Service Fund Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Miscellaneous	5,944	3,560	7,533	-	-	-	-	-	-	-
Impact Fees/Equity Buy Ins	248,269	388,426	5,382,943	350,000	350,000	358,750	367,719	376,912	386,335	395,993
Interfund Transfers	150,426	150,838	145,350	150,535	-	-	-	-	-	-
Assessments	671,072	490,306	980,348	1,135,455	514,223	527,079	540,256	553,762	567,606	581,796
Revenue Total	1,075,711	1,033,130	6,516,173	1,635,990	864,223	885,829	907,975	930,674	953,941	977,789

Debt Service Fund Expenditure Projection

Debt Service Fund Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Projected	2016 Proposed	2017 Outlook	2018 Outlook	2019 Outlook	2020 Outlook	2021 Outlook
Expenditure Total:	1,628,000	1,392,355	5,642,751	769,253	701,559	555,688	770,570	889,943	902,670	154,884

Debt Service Fund Revenue & Expenditure Comparison





Capital Improvements Fund

The City periodically identifies potential capital improvement projects through updating our Capital Facilities Plan (CFP) and our Impact Fee Facilities Plan (IFFP). These two plans look at the City's future infrastructure needs and seeks to help the City understand both the schedule and cost of these projects. There are a number of water and sewer projects that have been identified as needed in the next five years. The total cost of all these projects is projected at \$10,420,000. Some of these projects are eligible to use Sewer and Water Impact Fees which is budgeted to have a total fund balance of \$3,011,333 at the end of FY2016. Additionally, the Water and Sewer Funds have a combined fund balance of \$3,881,194 which can be used for these projects. But this still leaves a gap of roughly \$3.5 million that will need to be either made up from other sources, or the City will not be able to complete certain projects.

FY 2016: Major Factors

Introduction

The following section seeks to put the FY 2016 budget in perspective of the economic, political, and administrative factors that have influenced the creation of the budget. This section will focus mostly on major changes from the previous fiscal year's budget. At the end, other major changes in service levels will be discussed.

Economic Factors

As the national economy changes, along with the population of Eagle Mountain, the City has seen a number of changes. These changes have been reflected in the budget in the following areas: taxes, building fees, fund 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 business, including restaurants Subway and Dominoes. The City's property tax rate remains at 0.1192%, but due to a 5% growth rate, and increasing home prices, the City believes that they will see an increase in property tax revenue.

Building Fees

The City has seen a large jump in the number of building permits issues. In FY 2015 the City issued 410 building permits and anticipates issuing more than that in FY 2016. We have budgeted a \$35,000 increase in building permit fees to account for the growth. This is a good sign of renewed construction efforts cause 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 increase revenues cause by improving economic conditions, the City has been able to restore fund balances to pre-recession levels and continue to grow them.

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 FY 2014, the City refinanced two bonds in order to take advantage of these lower rates, but does not anticipate refinancing any additional bond 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 2016, health insurance costs are projected to slightly increase personnel costs in all departments.



Capital Projects

Eagle Mountain is one of the fastest growing cities in Utah. To handle the increasing demand for utilities and public services, the City has been required to embark on many infrastructure improvements (capital projects) to accommodate not only the current population, but thousands more residents each year. In the previous fiscal year, a number of capital projects were started but were not completed. In FY 2016 these projects will be completed and new projects will be started.

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 keeps 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 growing programs.

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

Additionally, in 2014 the City prepared its first Popular Annual Financial Report (PAFR). The PAFR is a brief summary of the City's Comprehensive Annual Financial Report (CAFR). It was intended to increase transparency and citizen awareness of the financial state of Eagle Mountain and will be prepared again this year.

Fund Structure Changes

In this FY 2016 budget, the Non-Departmental fund has been split into Facilities, Human Resources, Public Information, and Information Technology. This change was made in order to create greater transparency, even within small departments. Other changes include the Cemetery and Storm Drain departments being added to the Special Revenue Funds. The Cemetery Fund is included because the revenues brought in by that department may only be used for cemetery-related expenditures. The Storm Drain department was moved from the Enterprise Fund because it is not a direct service provided to each household like water. It is more of a city-wide service and so it belongs in the Special Revenue Fund.

FY 2016 Major Factors

Administrative Factors

City administration is always working to improve the City. This year, an administrative initiated factor, the sale of the utilities, made the largest impact on the budget.

Utility Sale

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

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

The sale of the utilities had a drastic effect on the budget. It decreased both revenues and expenditures by over \$10 million. Not only were its effects large, but also far reaching. Almost every fund shows some impact of the major change. As this is the first fiscal year following the sale of the gas and electric utilities, we may still not know the full effect.

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 increasing numbers 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, newsletters, and signage. Events, announcements, meetings, and City news can easily be found from a variety of sources.

Major Budget Changes

As with all previous fiscal years, as the City approached this FY 2016, we faced 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 preserve adequate service levels, while ensuring that current services, programs, and infrastructure is maintained. This section will provide a summary of major changes from FY 2015, by major fund type.

Total Budget

- Decrease of \$10.9 million from FY 2015 Projected

General Fund

- Increase of \$265 thousand from FY 2015 Projected
- Increase in Personnel costs of around \$285 thousand primarily due to increasing employee health costs and the need to hire additional personnel in order to maintain service levels

Enterprise Fund

- Decrease of \$11 million from FY 2015 Projected
- Overall decrease is due to the sale of the electric and gas utilities and the elimination of those departments and related costs

Special Revenue Fund

- Cemetery and Storm Drain have been moved to the Special Revenue Fund due to the nature of their services and revenue

Internal Service Fund

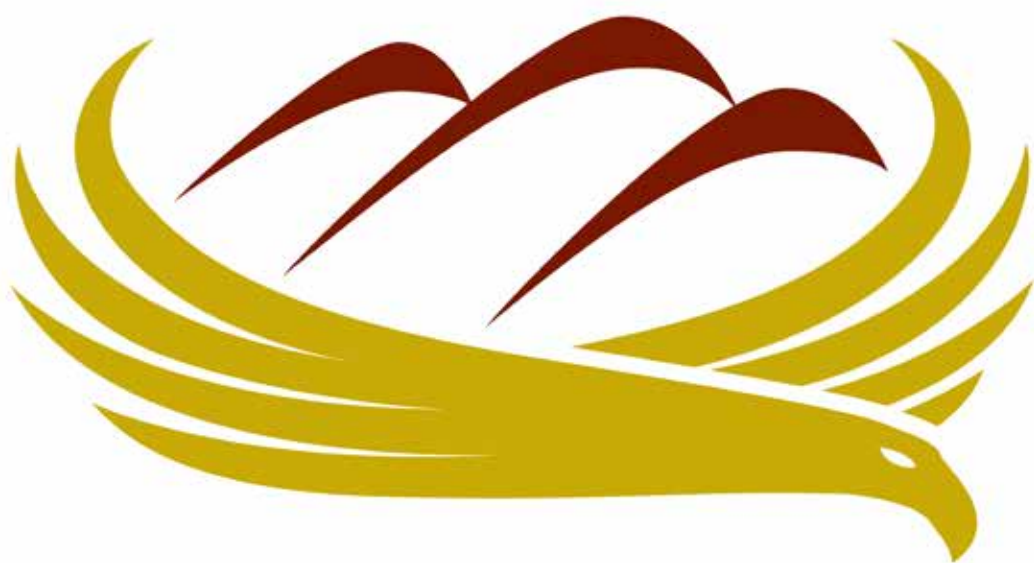
- Decrease of \$349 thousand from FY 2015 Projected
- Decrease in Utility Billing Expenditure of \$201 thousand due to the sale of the utilities and the resulting decrease in workload and personnel

Capital Improvements Fund

- Increase of \$1.1 million from FY 2015 Projected due to multiple new capital projects beginning

Debt Service Fund

- Decrease in the Debt Service Fund is due to one of the City's bonds being paid off.





III. Financial Structure, Policy, & Process

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Fund Descriptions

Fund Description Overview

Eagle Mountain City utilizes six fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. These funds are: General, Enterprise, Debt Service, Capital Improvements, Internal Service, and Special Revenue. The following section contains an overview of each individual fund. This section also identifies which funds are Major and which funds are Non-Major. Major funds are those that constitute over 10% of total expenditures, and are reported in a separate column in the basic fund financial statements and are subject to a separate opinion in an independent auditor's report. A detailed explanation of each Major fund is found in corresponding fund sections located throughout this budget document. A Non-Major fund is any fund that does not fit this description.

City Fund Types

1. GENERAL FUND (Major fund- 39% of expenditures)

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



2. ENTERPRISE FUND (Major fund- 33% of expenditures)

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

At the end of each fiscal year an independent accounting firm performs an audit. According to the requirements of GASB (Governmental Accounting Standard Board) the auditor depreciates the City's utility infrastructure assets according to a replacement schedule. The depreciation on the utility system represents a large sum of money. The City is not able to absorb the depreciation expense within the Water and Sewer budgets and 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.

3. DEBT SERVICE FUND (Non-Major fund- 4% 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 assessments (SAA) funds. Currently, the City carries no general obligation debt. An important note regarding this fund is the City is no longer using several debt funds to account for debt service payments. Instead, most of the debt payments are accounted for in the Enterprise Fund.

Fund Descriptions

4. CAPITAL FACILITIES FUND (Non-Major fund- 13% 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 this fiscal year. The majority of revenue now collected for Capital Improvements is through impact fees.

5. SPECIAL REVENUE FUND (Non-Major fund- 7% of expenditures)

The Special Revenue fund encompasses those funds that have revenue sources 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, the Economic Development funds, the Cemetery fund, and the Storm Drain fund. The Economic Development fund utilizes revenues from the sale of a city building as well as rental income from business incubator tents. The Cemetery fund utilizes revenues from the sale of burial plots. The Storm Drain

6. INTERNAL SERVICE FUND (Non-Major fund- 3% of expenditures)

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

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

Fund Structure

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

Fund Structure by Activity

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

During this time, the Mayor met with 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 and prepared a draft by the end of March. The Mayor then distributed this initial budget to the City Council for review by the beginning of April.

Review

On April 7, 2015, the City Council held work sessions to review, consider, and finalize the proposed budget for distribution to the public. After, the City Council held a public hearing on May 5th, 2015 regarding the tentative department, and then departments were presented with the proposed budget. The first public hearing on the proposed budget was conducted May 19, 2015. Throughout May and the beginning of June, the Mayor and Council sought public input and made necessary changes to the budget to prepare for final adoption.

Adoption

Following review, the proposed final budget was made publicly available and a final public hearing was held on June 16, 2015. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2015-2016 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, the bidding/quote process, in conjunction with the City's purchasing policy, may result in the need to appropriate more money in order to carry out the project. Once the bid/purchase is awarded by the Council and it results in the need to appropriate more money, Finance staff will bring an amendment to a subsequent City Council meeting for approval. In some cases, such as proposed appropriation increases in governmental fund, a public hearing must be held.

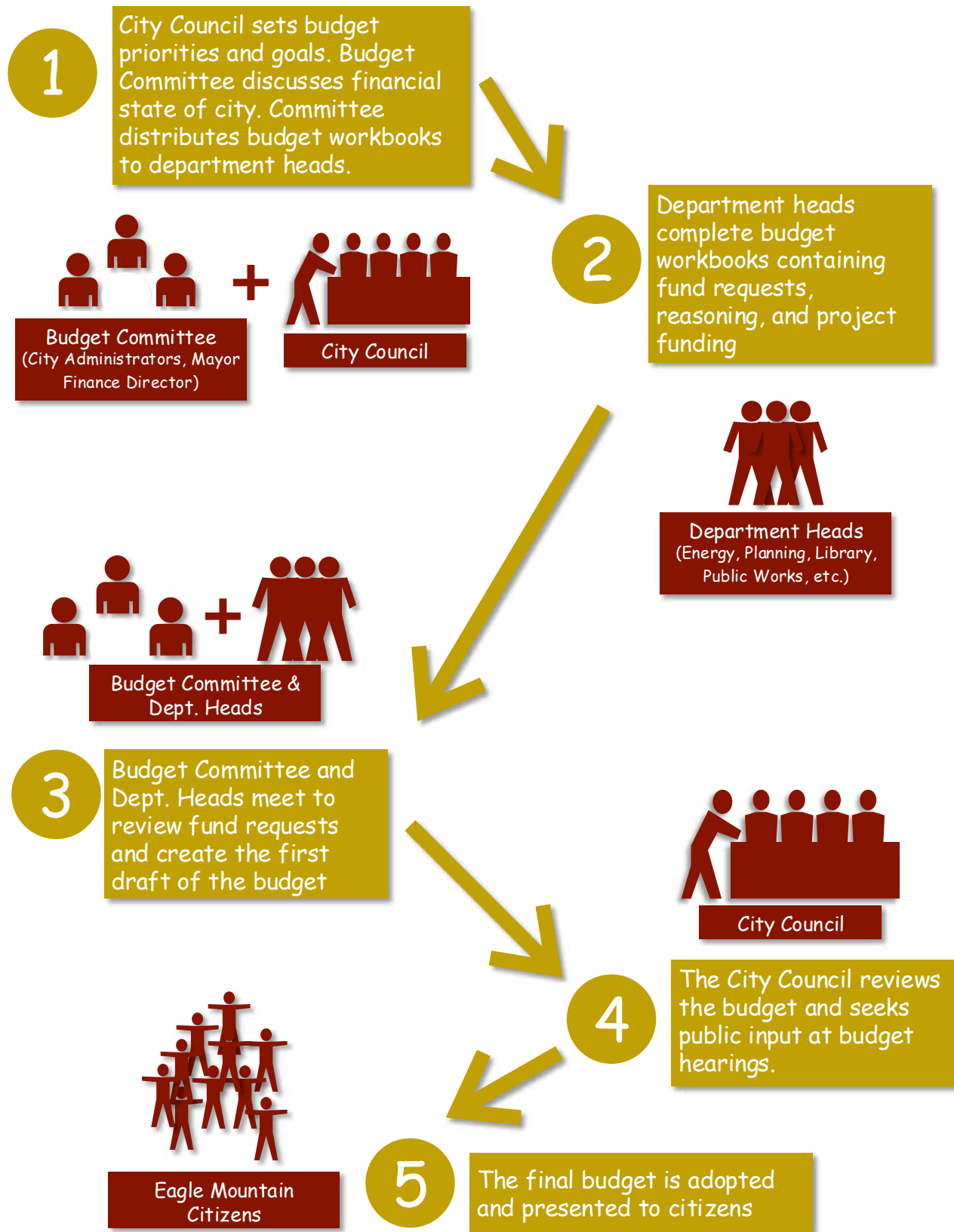


The City's 2015 fiscal year begins on July 1, 2014 and ends one year later on June 30, 2015. Therefore, this budget is referred to as the **Fiscal Year 2015 (i.e. July 2014– June 2015) Budget**. The budgeting process occurs over several months through winter and spring. The following calendar summarizes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

DATE	ITEM	COMMENT
Every Thursday from January to June	Budget Committee Meeting: Discuss financial status of city Fund Manager/Department Head workbooks distributed	REVIEW <ul style="list-style-type: none"> • City priority/Balancing guidelines • Budget reduction process/Department participation • Use of fund balance • Set-asides and assumptions • Balancing options • Current and forecast revenue
2nd January Council Meeting	Council Meeting: Meet with council to discuss goal for budget	Council members & Mayor are invited to share thoughts, ideas, and goals with the Budget Committee before budget draft is completed
Every Thursday in February	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until Mid-March
1st Week in March	Fund Manager/Department Head Workbooks due before meeting with Budget Committee	Return via e-mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Items • Capital Projects Budget
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

*Note: The FY 2016 Budget Calendar complies with the requirements outlined in the Utah State Code, which is included later in this section.

Budget Process



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

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 elected officials and personnel changes occur.

In addition, the City's budgetary and financial policies act as a guard to ensure a balanced budget. A budget is deemed "balanced" when approved expenditures and use of reserves do not exceed projected revenues, and 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 in accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will usually not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, or (b) public safety needs more adequate funding.
- **Improve the productivity** of its programs and employees.
- **Reassess services** and service levels during the budget process.
- **Review annually** fees and charges for uses, future capital facilities, licenses, and permits on City services or facilities.
- **Set fees and charges** to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- **Maintain financial reserves** to guard its citizens against service disruption in the event of unexpected natural or man-made disasters; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.



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

Revenue Policies

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

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

Expenditure Policies

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

- **Prioritize expenditures that will reduce future operating costs**, such as increased utilization of technology 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.**



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IV. Financial Overview

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Personnel Summaries

FY 2016 Staffing Overview

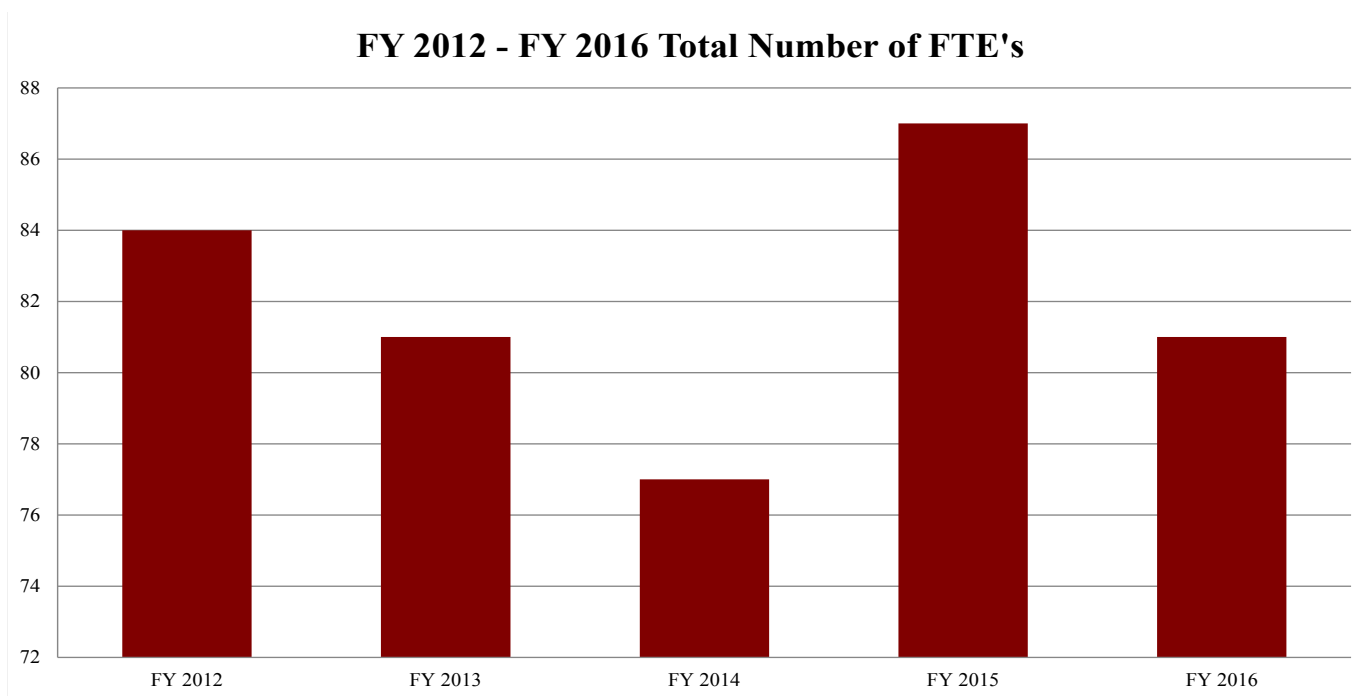
Funding for personnel costs within the City have decreased this fiscal year due to the utility sale and the loss of related employees. Full Time Equivalencies (FTE's) have decreased overall as the City sold the gas and electric utilities. However, there have been positions added in other departments as the City continues to experience growth and has added positions to maintain service levels.

Personnel Trends

Although this year there is a technically a decrease in total FTEs due to the utility sale, the City did indeed add FTE positions. The utility sale resulted in a loss of 14 FTEs, but other departments that needed to maintain service levels while experiencing high growth work (public works, recreations, water, sewer, etc.) increased their FTEs by a total of 8. These are predominantly departments that work with infrastructure. Future increases are expected as the city continues to grow and the needs of the citizens expand.

Personnel Summary

The City of Eagle Mountain has 22 departments with the majority falling within the general fund (16). In addition, the general fund is where the majority of the FTEs (56.40) and personnel (99) are staffed. The Police Department, which is within the general fund, is contracted through the Utah County Sheriff's Department and therefore the employees are staffed in the Police Department are not counted as FTE. The graph below shows FTE's by year and on the following page a graph shows FTEs and employees by department and fund for FY 2016.

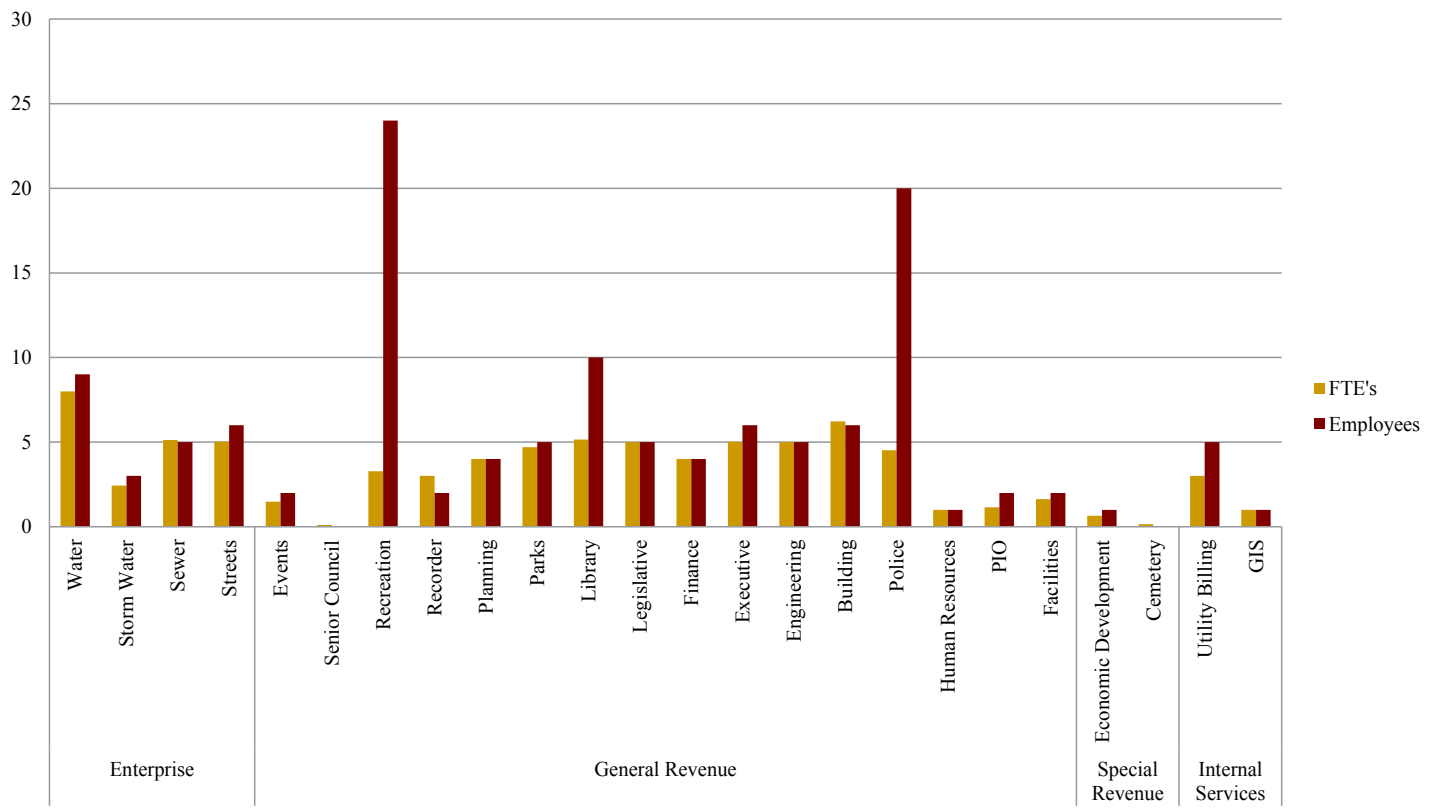




Notable Staffing Changes for FY

- **Engineering:** The City Engineer's salary is now fully paid from the Engineering Fund. Previously, it had been paritally paid by Enterprise subfunds based on his time worked with each department. The department also added a Bluestakes technician (1.00 FTE).
- **Library:** The Library Department added a part-time technican (0.60 FTE).
- **PIO:** Public Information budgeted for a part-time summer intern (0.15 FTE).
- **Facilities:** After contracting out for facility maintenance in years past, the city chose to budget for in-house maintenance and hired a part-time worker (0.625 FTE).
- **Streets:** The city budgeted for an additional seasonal street technician (0.33 FTE) and full-time employee (1.00 FTE).
- **Parks:** The Parks Department added two seasonal positions (0.50 FTE each).
- **Storm Water:** The department added a part-time seasonal technician (0.33).

FTEs and Employees by Department



The graph above illustrates Full Time Equivalencies and personnel by department and fund for FY 2016.

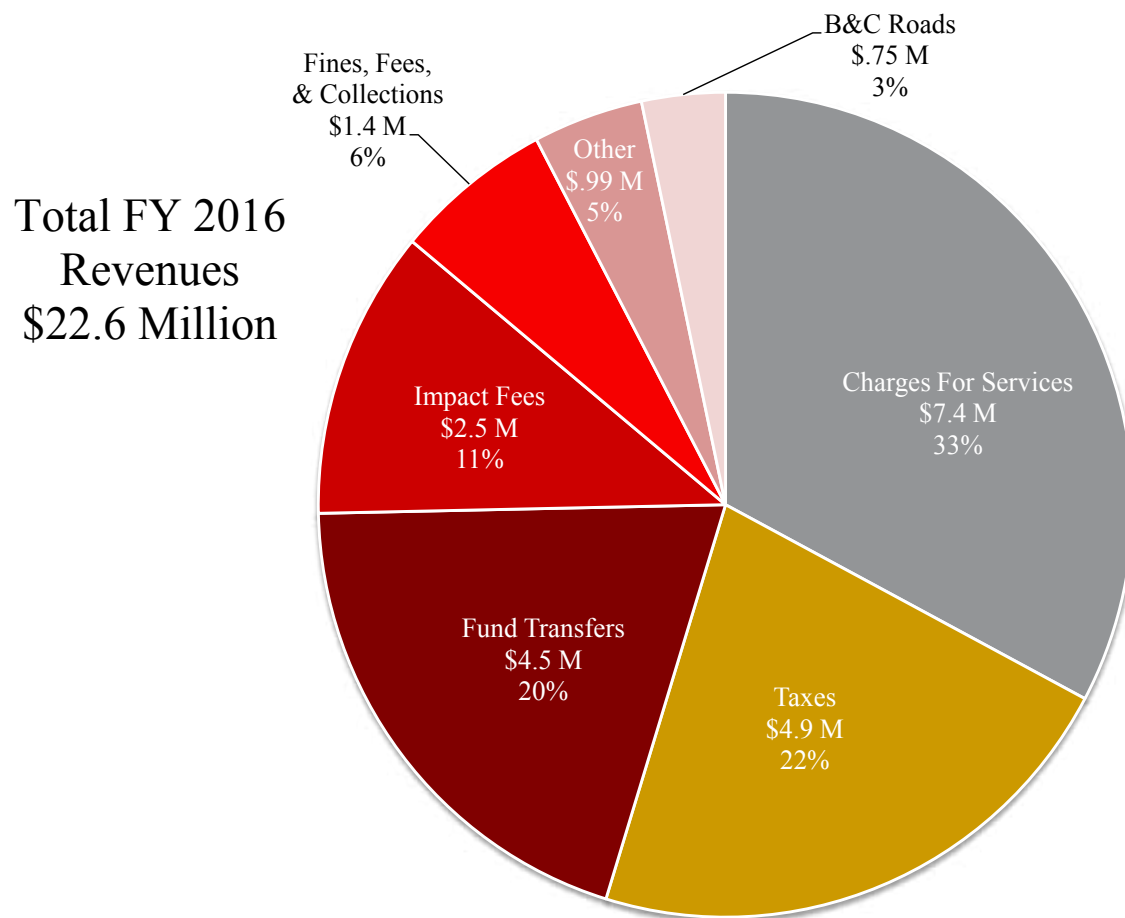
Revenue Overview

Introduction

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2016 amounts to \$20.4 million, a decrease of 34.78% from the 2015 projection of \$31.4 million. The decrease occurred almost solely due to the City's sale of their electric and gas utilities, which were the largest sources of expenditures within the City's annual budget.

Summary of Total Revenue Sources

The following chart details the various revenue sources for city across all the funds. We will also explore revenues by different funds later on, but this gives an overall picture of the money the city is bringing in.



Total Revenue Categories

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



Revenue Projection Methodology

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

- **Trend analysis** involves data describing historical fiscal performance and historical and projected econometric data modified for 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 performances on revenue sources.

Revenue estimates are based on judgment that incorporates information provided by: the various analytical methods; know, 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 increase by an approximate 0.4 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.

Revenue Overview

Fund Revenue 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 the largest fund in the budget accounting for 36% of total revenues. General Fund revenues will increase in FY 2016 by 0.4% from \$8.01 million projected for FY 2015 to \$8.05 million in FY 2016. This small increase can be attributed to general economic inflation and growth.

Enterprise Fund

The Enterprise Fund is the second largest fund in the budget accounting for 33% of total revenues. Enterprise Fund revenues will decrease in FY 2016 by 59% from \$18.5 million projected for FY 2015 to \$7.5 million in FY 2016. This large decrease is due almost primarily to the sale of the electric and gas utilities which were the largest revenue sources within the Enterprise Fund. The decrease can also be attributed to the Storm Drain fund being moved to the Special Revenue Fund.

Special Revenue Fund

The Special Revenue Fund is a Non-Major fund in the overall budget comprising of 12% of total City revenues. The Special Revenue fund includes Economic Development Incubator and Impact Fees as it has in previous years. This year, the City has included the Cemetery and Storm Drain in the Special Revenue Fund as well. The fund is proposed to decrease 4% from \$2.8 million projected for FY 2015 to \$2.69 million in FY 2016. This decrease can be attributed to the change in which funds are classified as Special Revenue.

Debt Service Fund

The Debt Service fund is a Non-Major fund, comprising only 4% of total City Revenues. The Debt Service Fund makes up a larger portion of the budget than it has in previous years due to the overall decrease in the budget because of the utility sale.

Capital Improvements Fund

The Capital Improvements fund occupies 12% of the total budget. Capital revenues are expected to increase 40% from \$1.7 million projected for FY 2015 to \$2.8 million for FY 2016. The reason for the large increase is because last year the City did not start many new projects in order to finish projects that had been started in previous years. This year, while still working to complete some of those existing projects, the City has planned to start some new projects as well and need the funds to do so and so it has been transferred into this fund.

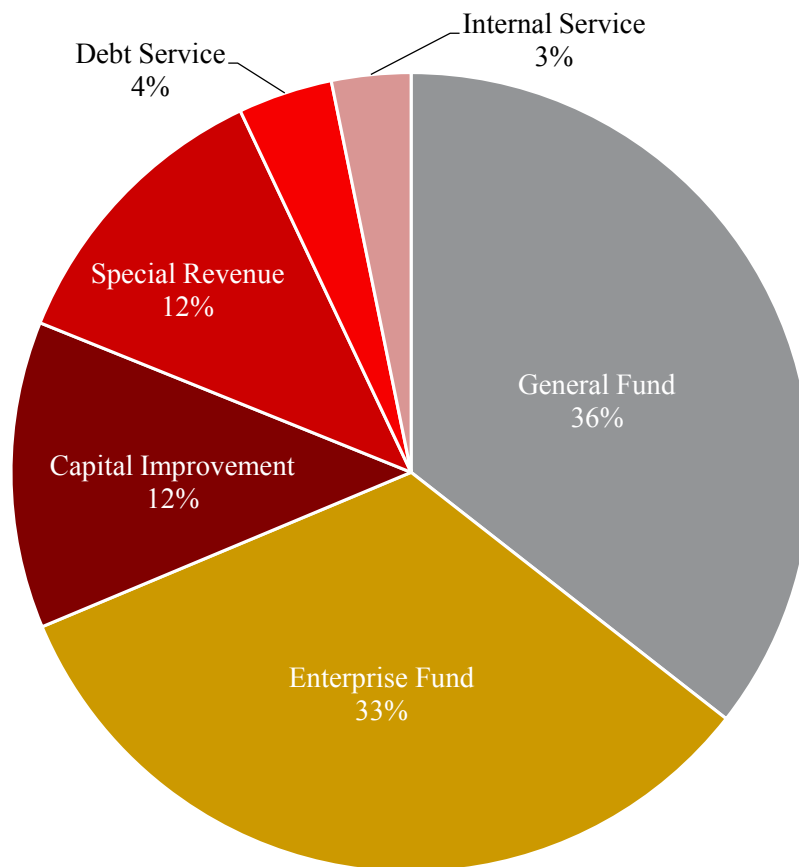


Internal Service Fund

The Internal Service Fund is a Non-Major fund in the overall budget comprising 3% of total revenue. The Internal Service Fund consists of the Fleet Fund, Utility Billing, and GIS. Internal Service Expenditures are proposed to decrease 43% from \$1.3 million projected for FY 2015 to \$724 thousand in FY 2016. This decrease is due to a reduction in needs for personnel costs and a decrease in capital outlay expenditures in the fleet fund, which indicates an intention to spend less on vehicles in FY 2016 and a lesser need for interfund transfers into the Internal Service Fund.

Portion of Total Revenue by Fund

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



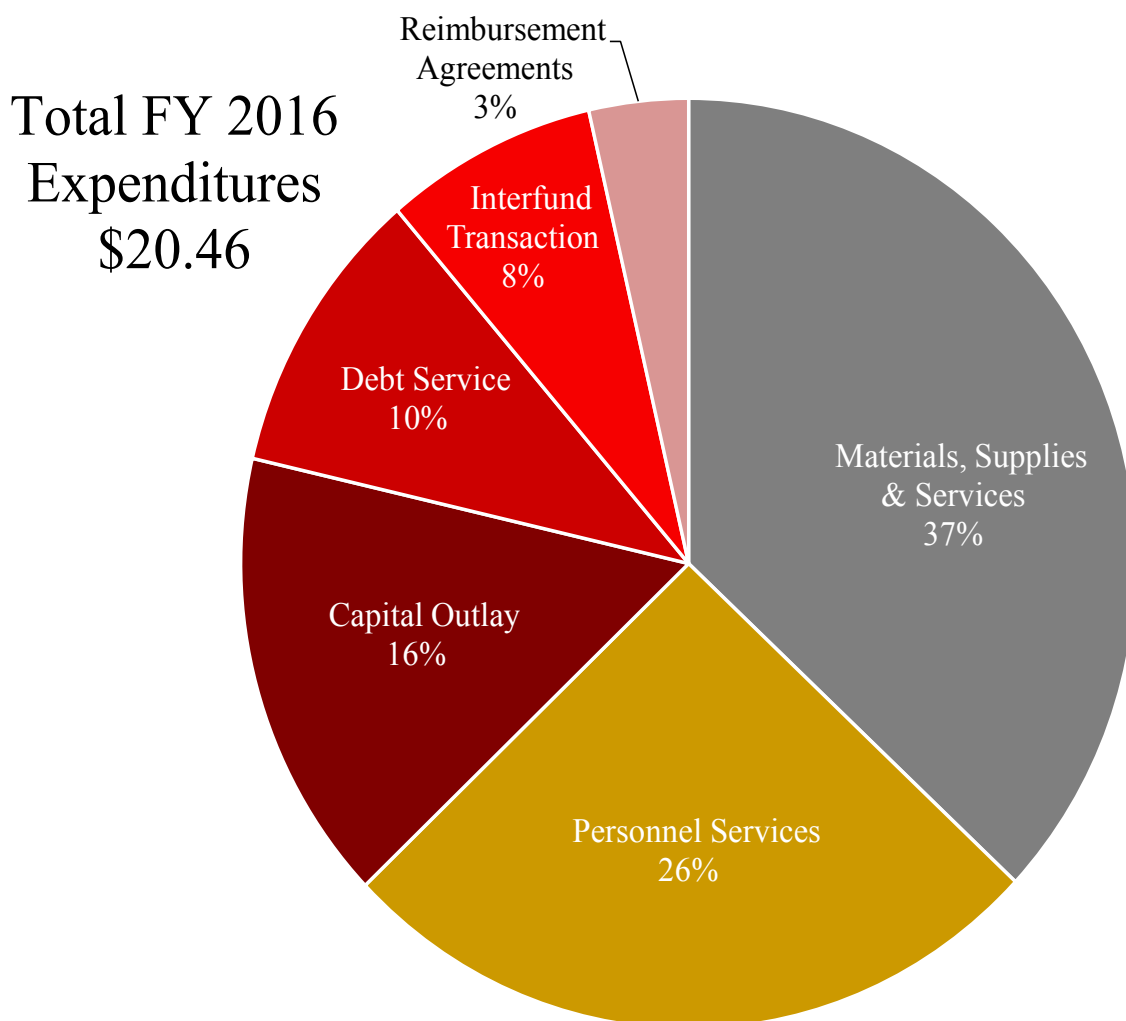
Expenditure Overview

Introduction

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2016 amounts to \$20.4 million, a decrease of 34.78% from the 2015 projection of \$31.4 million. The decrease occurred almost solely due to the City's sale of their electric and gas utilities, which were the largest sources of expenditures within the City's annual budget.

Summary of Total Expenditure Categories

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





Expenditure Projection Methodology

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

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

Fund Expenditure Summaries

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

General Fund

The General Fund is the largest fund in the budget accounting for 39% of total expenditures. General Fund expenditures will increase in FY 2016 by 3.3% from \$7.78 million projected for FY 2015 to \$8.04 million in FY 2016. The reason for the increase in expenditures is primarily related to an increase in personnel costs. Several departments that fall within the General Fund reached the point of needing to increase staffing levels in order to maintain service levels.

Enterprise Fund

The Enterprise Fund is the second largest fund in the budget accounting for 33% of total City expenditures. Enterprise expenditures are expected to decrease by 63% from \$18.23 million projected for FY 2015 to \$6.7 million in FY 2016. This decrease is almost entirely due to the sale of the gas and electric utilities. This sale eliminated all revenues and expenditures related to gas and electricity from the budget and dramatically decreased the expenditures from the Enterprise Fund.

Expenditure Overview

Special Revenue Fund

The Special Revenue Fund is a Non-Major fund in the overall budget comprising of 6% of total City expenditures. The Special Revenue fund includes Economic Development Incubator and Impact Fees as it has in previous years. This year, the City has included the Cemetery and Storm Drain in the Special Revenue Fund as well. The fund is proposed to decrease 20% from \$1.8 million projected for FY 2015 to \$1.47 million in FY 2016. This decrease is mostly due to fewer interfund transfers.

Debt Service Fund

The Debt Service fund is a Non-Major fund, comprising only 4% of total City Expenditures. The Debt Service Fund makes up a larger portion of the budget than it has in previous years due to the overall decrease in the budget because of the utility sale.

Capital Improvements Fund

The Capital Improvements fund occupies 14% of the total budget. Capital expenditures are expected to increase 40% from \$1.8 million projected for FY 2015 to \$2.8 million for FY 2016. The reason for the large increase is because last year the City did not start many new projects in order to finish projects that had been started in previous years. This year, while still working to complete some of those existing projects, the City has planned to start some new projects as well.

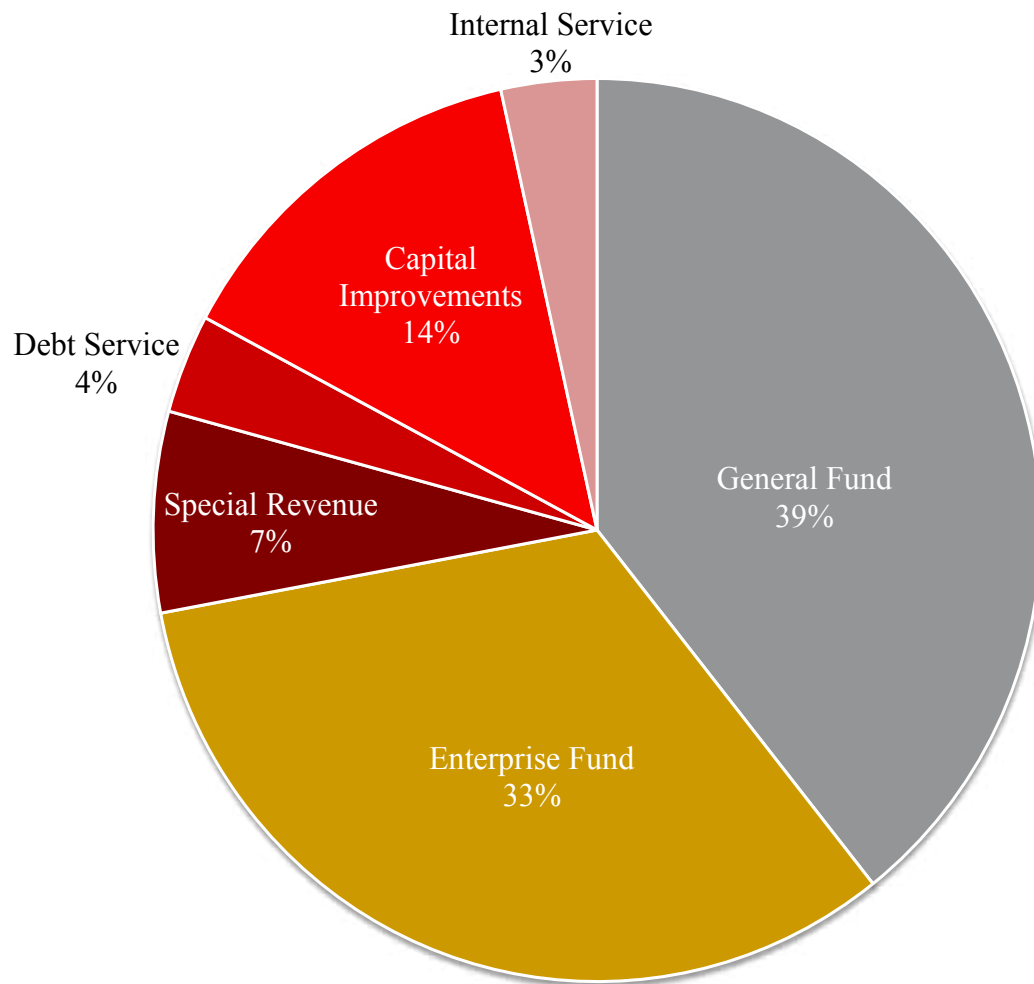
Internal Service Fund

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. Internal Service Expenditures are proposed to decrease 33% from \$1.06 million projected for FY 2015 to \$712 thousand in FY 2016. This decrease is due to a reduction in personnel costs and a decrease in capital outlay expenditures in the fleet fund, which indicates an intention to spend less on vehicles in FY 2016.



Portion of Total Expenditures by Fund

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



Consolidated Financials

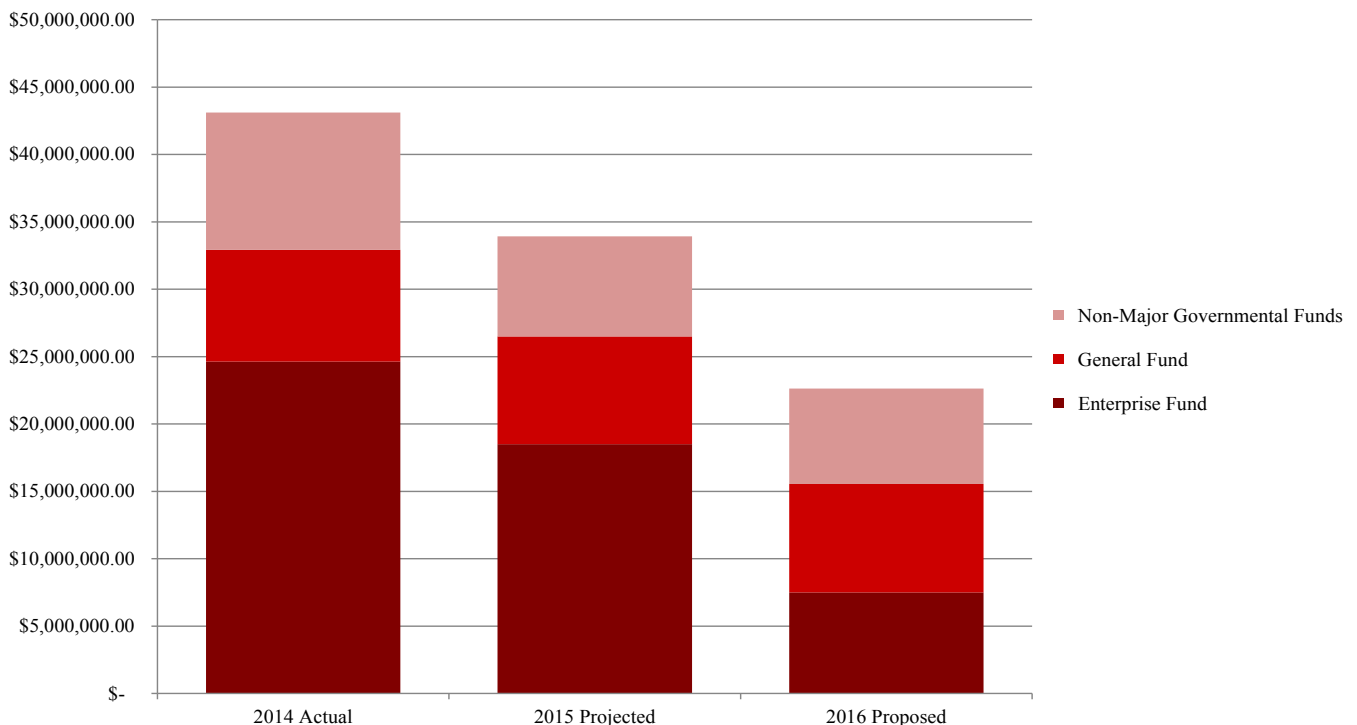
Three-Year Consolidated Financials & Fund Financial Schedule

For all funds in FY 2016, we anticipate \$22,620,476 in revenue, a decrease of 33.3% from the projection for FY 2015 of \$33,915,787. The table below summarized total revenue from FY 2014 to FY 2016. The graph shows the FY 2014 to FY 2016 revenues, with non-major Governmental Funds in the aggregate.

FY 2014-2016 Revenue Summary by Fund

Fund	2014 Actual	2015 Projected	2016 Proposed	2015-2016 Increase/Decrease
General	\$ 8,297,655	\$ 8,012,765	\$ 8,045,654	\$ 32,889
Enterprise	\$ 24,626,927	\$ 18,490,150	\$ 7,492,000	\$ (10,998,150)
Special Revenue	\$ 2,840,078	\$ 2,810,619	\$ 2,686,505	\$ (124,114)
Debt Service	\$ 6,516,173	\$ 1,635,990	\$ 864,223	\$ (771,767)
Capital Projects	\$ 331,120	\$ 1,689,000	\$ 2,808,067	\$ 1,119,067
Internal Service	\$ 498,112	\$ 1,277,263	\$ 724,027	\$ (553,236)
TOTAL	\$ 43,110,064	\$ 33,915,787	\$ 22,620,476	\$ (11,295,311)

FY 2014-2016 Revenue Summary by Fund Category



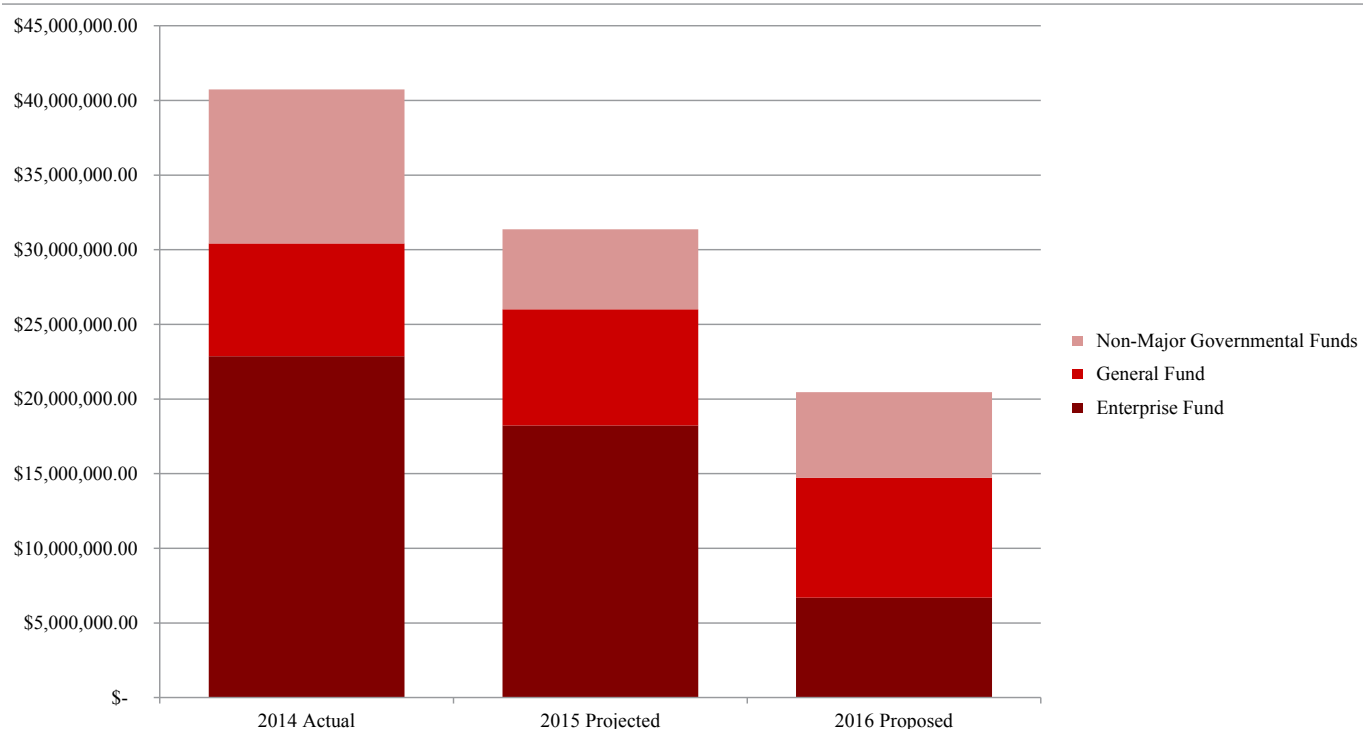


Based on expenditures from all funds (General, Enterprise, Capital Improvements, Debt Service, Internal Services, and Special Revenue), the City's total adopted budget for FY 2016 is \$20,460,028 a decrease of 34.78% from the projection for FY 2015 of \$31.4 million. The table below summarizes total expenditures from FY 2014 to FY 2016. The graph shows the FY 2014 to FY 2016 expenditures, with the Non-Major Governmental Funds in the aggregate.

FY 2014-2016 Expenditure Summary by Fund

Fund	2014 Actual	2015 Projected	2016 Proposed	2015-2016 Increase/Decrease
General	\$ 7,563,573.49	\$ 7,780,394.06	\$ 8,045,654.45	\$ 265,260.39
Enterprise	\$ 22,864,101.59	\$ 18,237,721.32	\$ 6,696,258.67	\$ (11,541,462.64)
Special Revenue	\$ 1,898,713.53	\$ 1,833,958.95	\$ 1,470,731.53	\$ (363,227.42)
Debt Service	\$ 5,659,139.77	\$ 769,253.00	\$ 726,559.00	\$ (42,694.00)
Capital Projects	\$ 2,237,117.19	\$ 1,689,000.00	\$ 2,808,067.00	\$ 1,119,067.00
Internal Service	\$ 515,268.58	\$ 1,061,918.22	\$ 712,757.06	\$ (349,161.16)
TOTAL	\$ 40,737,914.15	\$ 31,372,245.55	\$ 20,460,027.71	\$ (10,912,217.84)

FY 2014-2016 Expenditure Summary by Fund Category



Consolidated Financials

FY 2016 Consolidated Financial Schedule

The following table provides a detailed summary of FY2016 revenue and expenditures for all funds. The Non-Major Governmental Funds are all grouped together.

Categories	General Fund	Enterprise Fund	Non-Major Governmental Funds				2015-2016 Totals
			Special Revenue Fund	Debt Service Fund	Capital Improvements Fund	Internal Service Fund	
FY 2016 Revenue							
Sales, Property, Utility, & Use Taxes	4,965,500						4,965,500
Planning, Building, & Engineering Fees	1,048,850						1,048,850
Class B & C Road Funds	750,000						750,000
Charges For Services		7,025,000	393,000				7,418,000
Sport Recreation Fees	170,200						170,200
Fines & Forfeitures	204,000						204,000
Miscellaneous	200,875	267,000	3,005				470,880
Intergovernmental/Grants	4,000						4,000
Impact Fees/Equity Buy Ins			2,218,500	350,000			2,568,500
Interfund Transfers	702,229	200,000	72,000		2,808,067	724,027	4,506,323
Assessments				514,223			514,223
TOTAL	8,045,654	7,492,000	2,686,505	864,223	2,808,067	724,027	22,620,476
FY2016 Expenditures							
Personnel Services	3,905,171	935,796	241,936	25,000		182,943	5,290,847
Materials, Supplies & Services	3,902,828	3,030,175	269,450	25,000		339,575	7,567,028
Interfund Transaction	220,455	1,077,113	225,846	50,000			1,573,414
Capital Outlay	17,200	215,000			2,808,067	190,239	3,230,506
Debt Service		1,438,174		626,559			2,064,733
Reimbursement Agreements			733,500				733,500
TOTAL	8,045,654	6,696,259	1,470,732	726,559	2,808,067	712,757	20,460,028
Balance Summary							
Excess (Deficiency of Revenue over Expenditures)		795,741	1,215,773	162,664			2,174,179
Fund Balance (Deficit) - Beginning	2,834,830	13,339,467	5,632,556	3,390,035		369,410	25,566,298
Fund Balance (Deficit) - Ending	2,834,830	14,135,209	6,848,330	3,552,699		380,680	27,751,747



FY 2014 - 2016 Consolidated Financial Schedule

The following table provides a detailed summary of FY 2014 - FY2016 revenue and expenditures for all funds.

Categories	2014 Actual	2015 Projected	2016 Proposed
FY 2016 Revenue			
Sales, Property, Utility, & Use Taxes	4,332,113	4,604,250	4,965,500
Planning, Building, & Engineering Fees	1,338,811	1,171,850	1,048,850
Class B & C Road Funds	737,630	750,000	750,000
Charges For Services	21,311,191	16,926,175	7,418,000
Sport Recreation Fees	142,924	160,100	170,200
Fines & Forfeitures	375,624	297,800	204,000
Miscellaneous	2,556,311	809,385	470,880
Intergovernmental/Grants	24,418	10,000	4,000
Impact Fees/Equity Buy Ins	7,654,001	2,704,943	2,568,500
Interfund Transfers	3,656,693	5,345,828	4,506,323
Assessments	980,348	1,135,455	514,223
TOTAL	43,110,064	33,915,787	22,620,476
FY2016 Expenditures			
Personnel Services	5,674,002	5,776,858	5,290,847
Materials, Supplies & Services	20,192,017	13,229,413	7,567,028
Interfund Transaction	3,447,891	3,522,222	1,573,414
Capital Outlay	3,501,842	4,502,419	3,230,506
Debt Service	7,326,092	3,953,016	2,064,733
Reimbursement Agreements	596,070	388,319	733,500
TOTAL	40,737,914	31,372,246	20,460,028
Balance Summary			
Excess (Deficiency of Revenue over Expenditures)	1,578,865	3,169,535	2,185,449
Fund Balance (Deficit) - Beginning	17,892,176	22,396,762	25,566,298
Fund Balance (Deficit) - Ending	20,650,546	25,566,298	27,751,747

Fund Balance

Fund Balance Overview

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

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

Changes in Fund Balance

During FY 2016 the balance of the General Fund is projected to remain the same. The Capital Improvements fund will be the same at the beginning and end of the year at \$0, but will fluctuate throughout the year. The Enterprise Fund balance will increase \$795,741.

The Internal Service Fund balance is projected to increase in FY 2016 by \$11,270. The Debt Service fund balance will increase by \$162,664. Special Revenue fund will increase by \$1,215,773, due to impacts from the sale of the gas and electric utilities. The Special Revenue Fund balance includes the impact fee fund balances, which is why the balance is so high. Impact fee funds are restricted revenue sources and can only be used for specific purposes.

Fund Balance				
Fund	Beginning Fund Balance (July 1, 2015)	Ending Fund Balance (July 1, 2016)	Increase/ (Decrease)	Percent Change
General	\$2,834,830	\$2,834,830	\$0	0.0%
Enterprise	\$13,339,467	\$14,135,209	\$795,741	5.6%
Special Revenue	\$5,632,556	\$6,848,330	\$1,215,773	17.8%
Debt Service	\$3,390,035	\$3,552,699	\$162,664	4.6%
Capital Improvements	\$0	\$0	\$0	0.0%
Internal Service	\$369,410	\$380,680	\$11,270	3.0%
TOTAL	\$25,566,299	\$27,751,748	\$2,185,449	7.9%



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V. General Fund

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General Fund Overview

General Fund Description & Major Changes

Description

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

Major Changes

There have been a few changes to the General Fund for FY 2016. The Human Resources, Public Information, Building Services, and Information Technology departments have all been reported individually, as opposed to being grouped together into Non-Departmental as they have in previous years. Also, the gas and electric utilities were sold.

- **Non-Departmental**

Last year, to increase transparency the City has separated Non-Departmental into 4 departments including: Human Resources, Information Technology, Building Services, and Public Information. This year these 4 departments are being reported on separately as well.

- **Gas & Electric Sale**

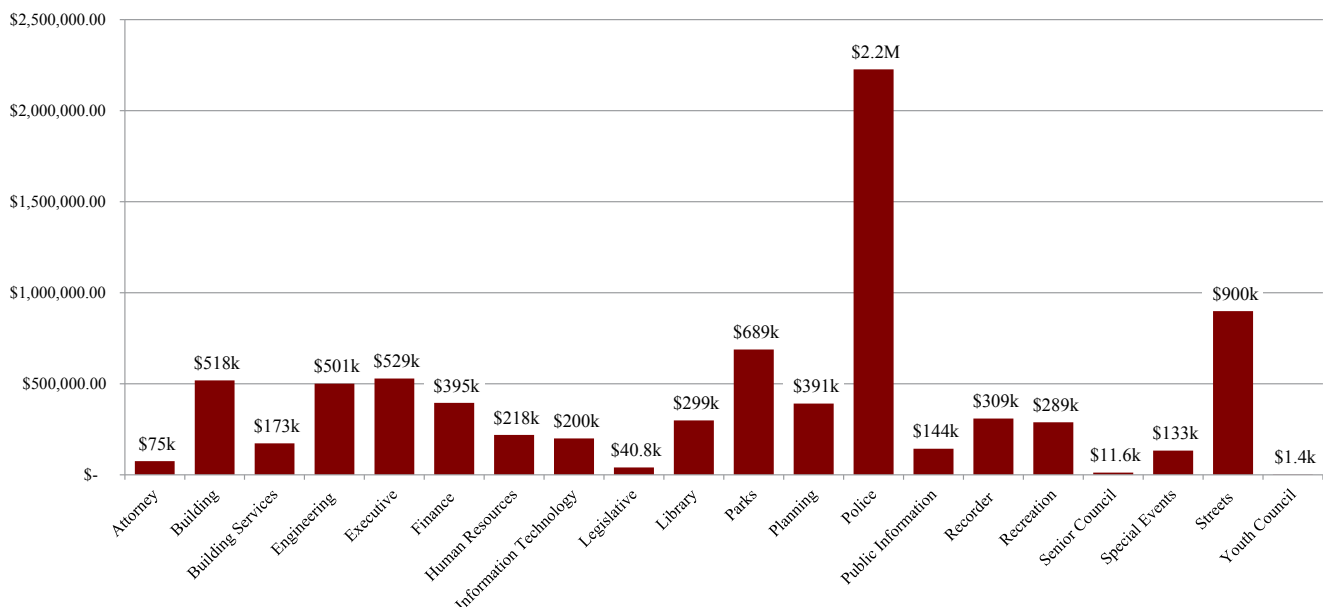
Even though the electric and gas utilities were budgeted as Enterprise Funds, the sale is projected to have an impact on all departments as overall revenue and expenses change. This sale effected the General Fund specifically by decreasing the transfers into the utility fund. In addition, many departments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



General Fund Summary

Fund 10 - General Fund Revenue & Expenditure Summary						
GENERAL FUND SUMMARY EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	4,210,668	3,939,117	3,207,931	3,578,354	3,620,507	3,905,171
Materials, Supplies & Services	4,350,940	4,750,733	3,815,357	3,665,321	3,796,190	3,902,828
Interfund Transaction	95,930	106,212	475,699	347,144	347,144	220,455
Capital Outlay	81,237	41,491	64,586	9,800	16,553	17,200
Debt Service*						
Expenditure Total:	8,738,775	8,837,553	7,563,573	7,600,619	7,780,394	8,045,654
Debt Service*- The Payments for debt is now included in the <i>Interfund Transaction</i> line item						
GENERAL FUND SUMMARY REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Sales, Property, Utility, & Use Taxes	4,122,052	4,442,234	4,332,113	4,500,500	4,604,250	4,965,500
Planning, Building, & Engineering Fees	535,621	907,498	1,338,811	920,750	1,171,850	1,048,850
Class B & C Road Funds	585,144	771,718	737,630	770,000	750,000	750,000
Charges For Services	227,990	169,160	27,438		224	
Sport Recreation Fees	114,550	142,029	142,924	178,200	160,100	170,200
Fines & Forfeitures	324,007	335,251	375,624	277,000	297,800	204,000
Miscellaneous	384,772	473,033	131,963	154,715	260,861	200,875
Intergovernmental/Grants	367,537	233,549	22,418	10,000	10,000	4,000
Interfund Transfers	2,204,200	2,329,094	1,188,733	757,318	757,680	702,229
Revenue Total:	8,865,872	9,803,566	8,297,655	7,568,483	8,012,765	8,045,654
GENERAL FUND BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Summary Revenue over Summary Expenditures	395,441	490,664	711,477	(32,136)	232,371	-
Fund Balance (Deficit)- Beginning:	1,004,877	1,400,318	1,890,982	2,602,459	2,602,459	2,834,830
Fund Balance (Deficit)- Ending:	1,400,318	1,890,982	2,602,459	2,570,323	2,834,830	2,834,830

General Fund Expenditures by Department FY 2016



General Fund Revenues

General Fund Revenue Overview

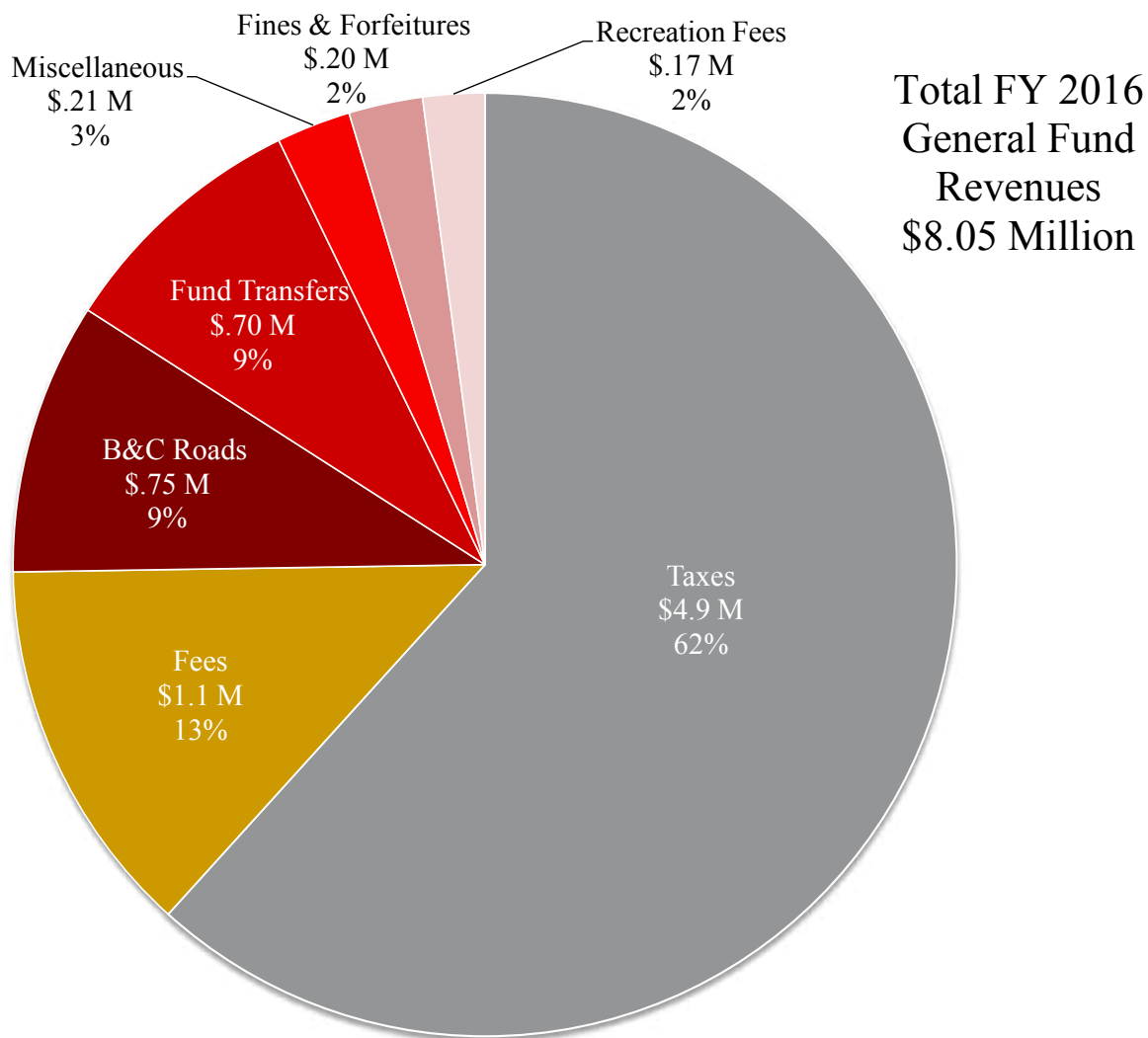
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as: sales tax, property tax, vehicle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

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

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



General Fund Revenues by Department FY 2016



General Fund Revenue Categories

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

General Fund Revenues

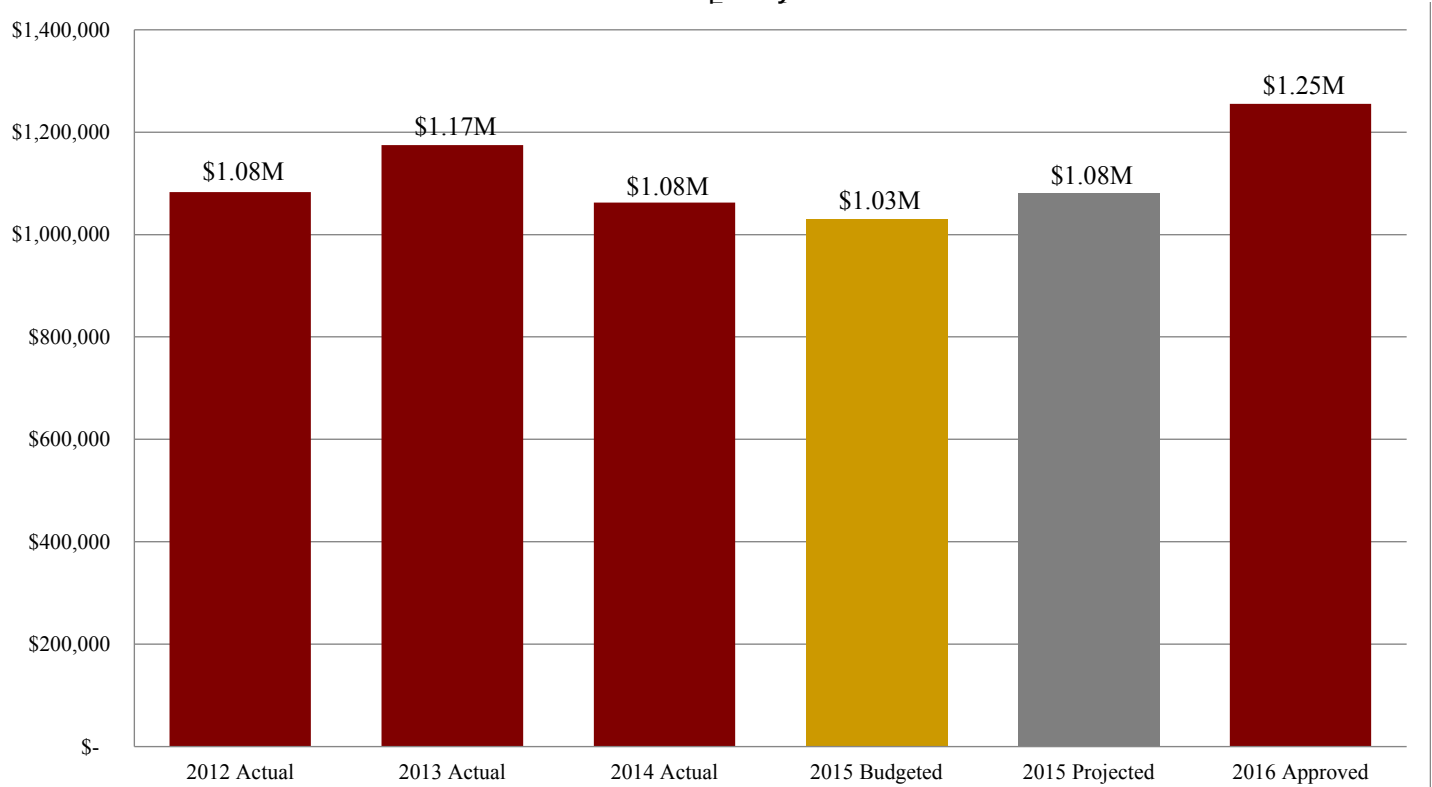
General Fund Revenue Sources

Property Tax

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

The City's property 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.

Year-Over-Year Property Tax Revenues



For FY 2016, property tax revenue (see bar graph above) is estimated at \$1,250,000, which represents an increase from previous years (as projected delinquent property taxes are taken into account). The increase is expected as the City continues to grow and develop.



Property Tax Breakdown

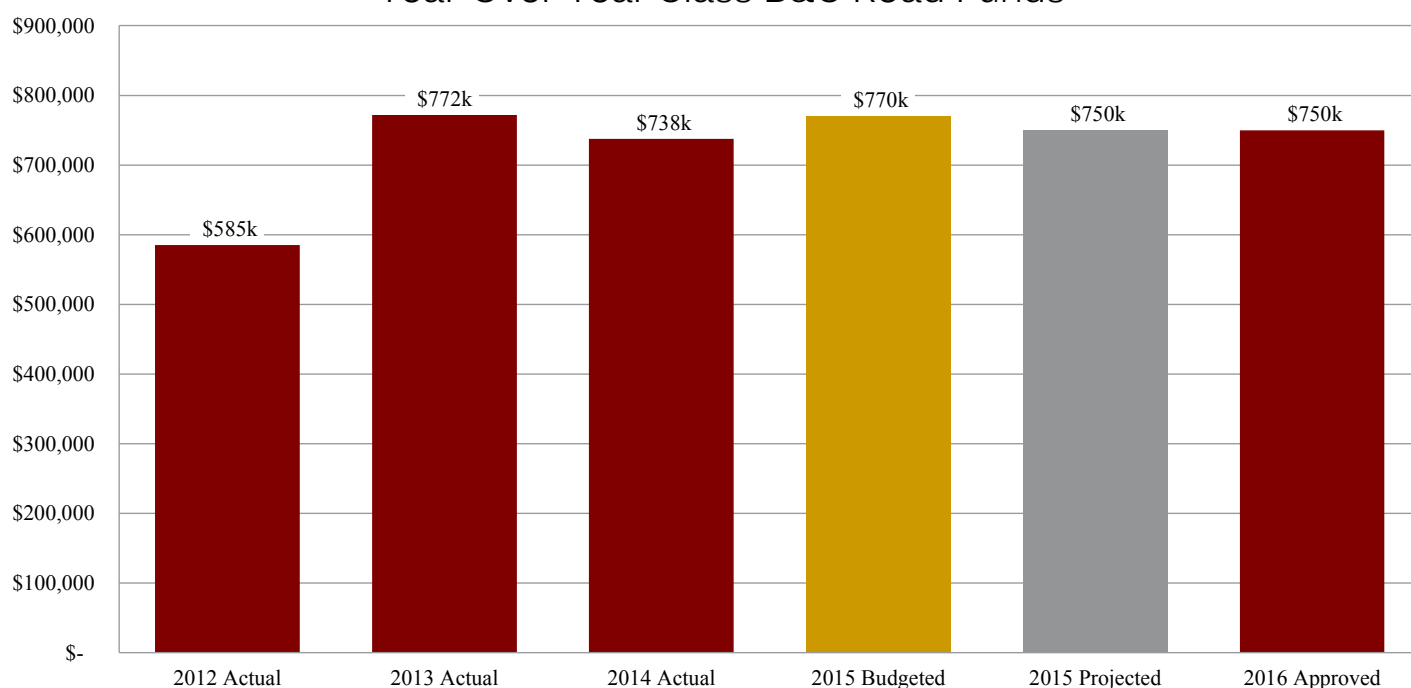
Home

Assessed Value	\$100,000	\$200,000
Taxable Value (55%)	\$55,000	\$110,000
Schools-0.883%	\$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

B&C Funds/Intergovernmental/Grants

The B&C and Intergovernmental revenues make up 9% of General Fund revenues. The City anticipates receiving \$750,000 in B & C Road funds. These are funds distributed by the State's Department of Transportation (UDOT) according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements.

Year-Over-Year Class B&C Road Funds

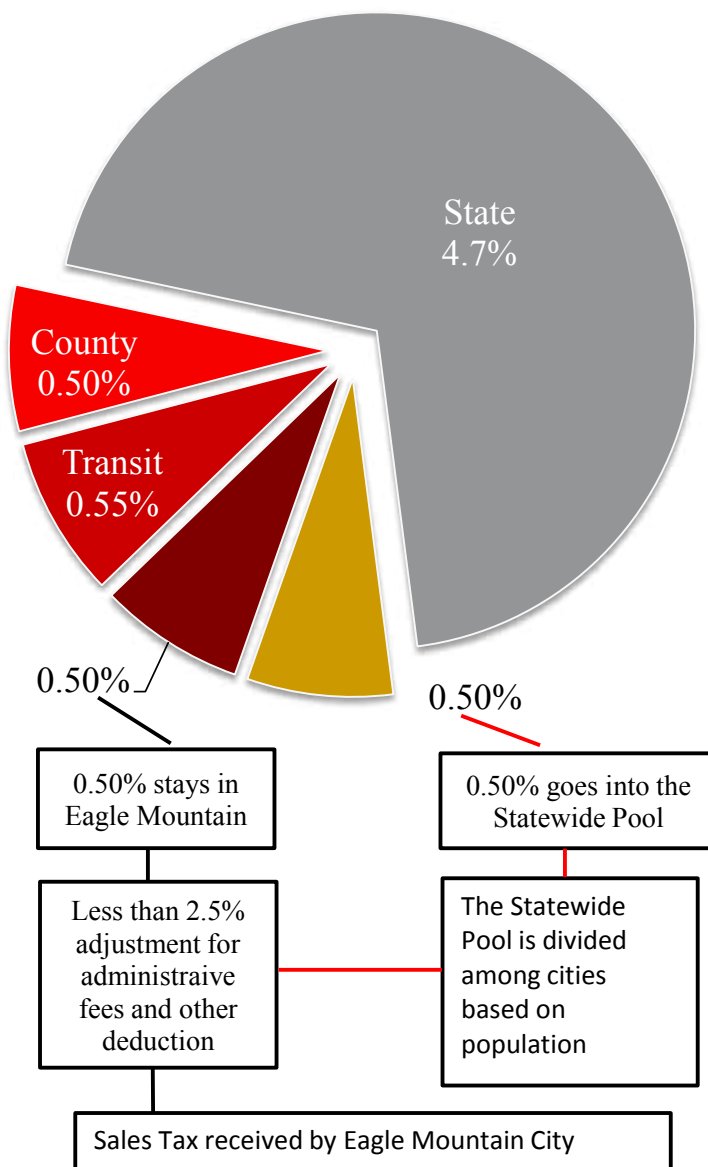


General Fund Revenues

Sales and Use Tax

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

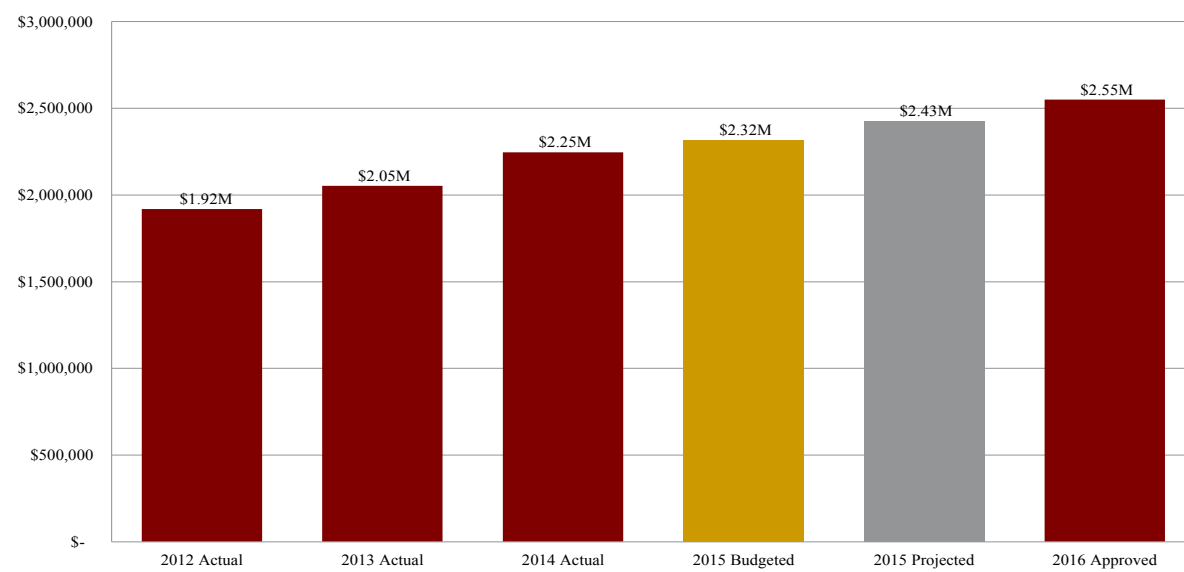
Sales in Eagle Mountain are taxed at 6.75% (4.70% state, 1% local, 0.55% mass transit, 0.50% county). However, most of the \$2.3 million comes from sales outside the City. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size (see chart 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 24% of all General Fund revenues for FY 2016 proposed figures.



Projections indicate that the economy will be about the same as last year although last year's sales tax revenues were higher than originally expected. 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 local businesses and consumer spending and (2) increases in city population.



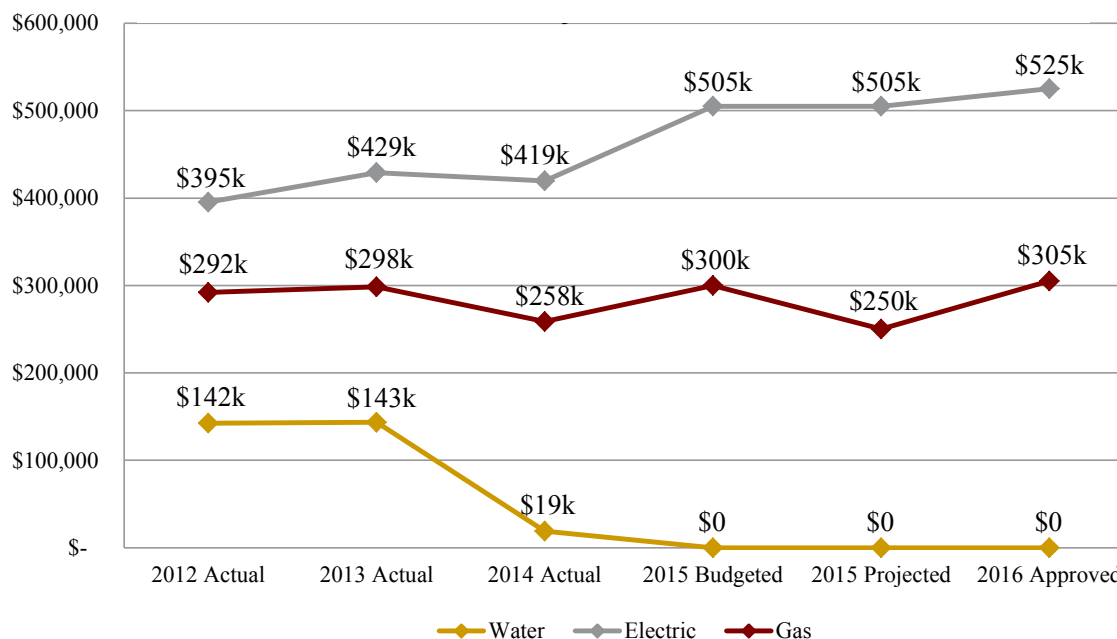
Year-Over-Year Sales Tax Revenues



Utility Franchise Fees

State law authorized 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 2016, the utility tax revenue is proposed at \$830,000: \$525,000 from electric franchise fees and \$305,000 from gas franchises fees.

Year-Over-Year Utility Franchise Fee Revenues

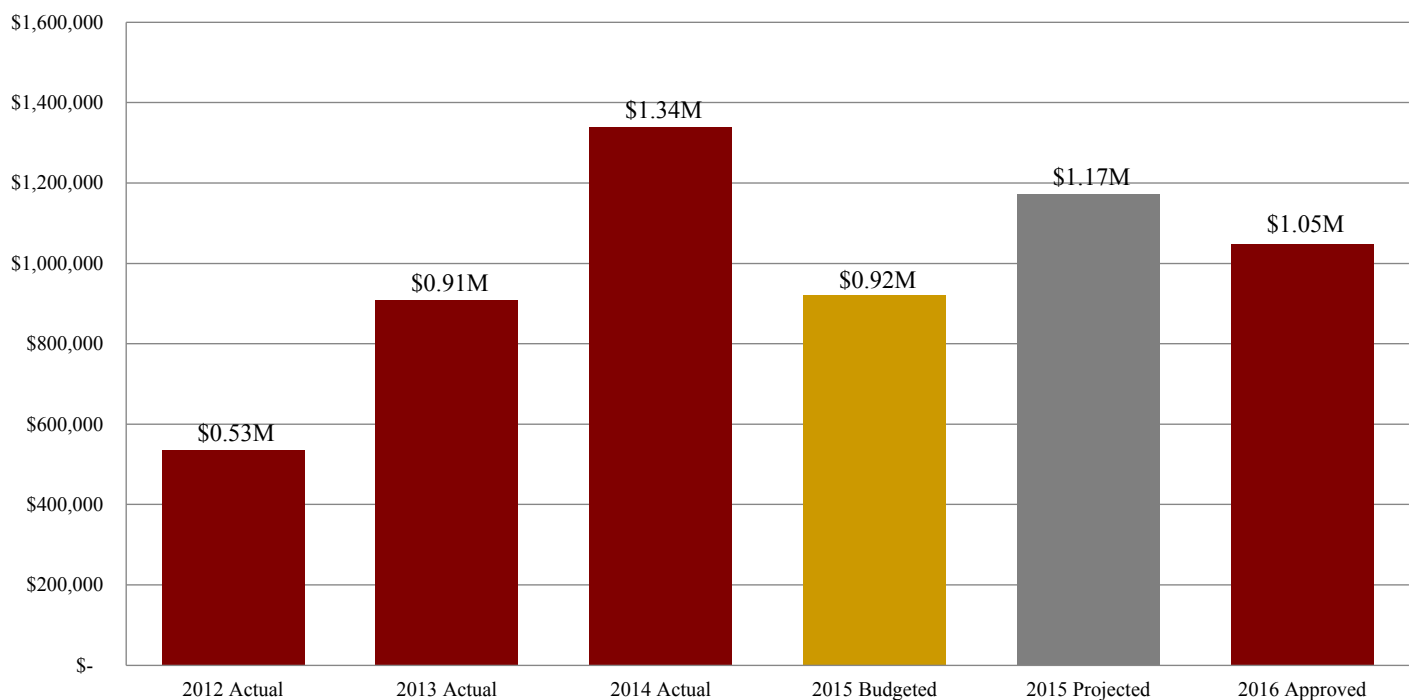


General Fund Revenues

Planning, Building, & Engineering Fees

This revenues 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 \$450,000 in FY 2016. Other components include building plan check revenue, expected to be \$265,000, and plat fees, expected to total \$135,000. Revenues have grown steadily over past years and the City continues to see a strong housing and construction market.

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



Fines and Forfeitures

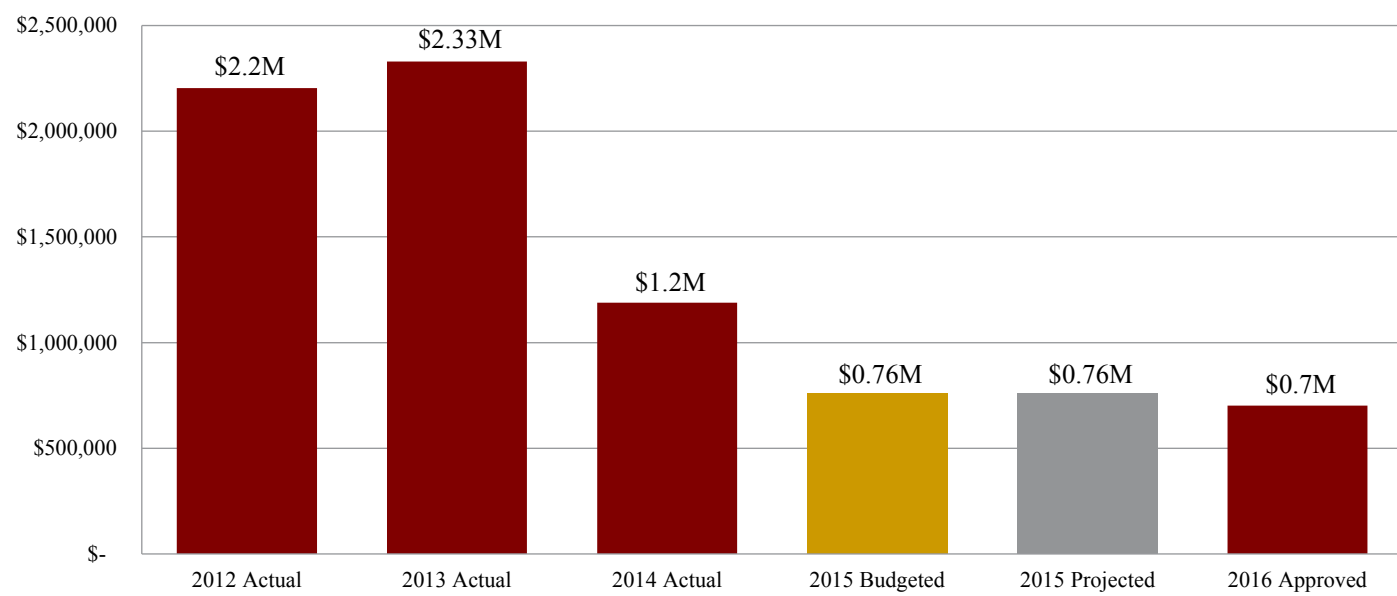
This revenues category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2016, revenue from this category is proposed to be about \$204,000. This revenue sources is almost completely made up of late fees which account for \$185,000 of the expected revenue.



General Fund Transfers

General Fund transfers are transfers from one fund (such as the Water Fund) into the general fund. These transfers mostly consist of administrative charges. Administrative charges are essentially reimbursements for work done by general fund employees for other funds. For example, if the finance director handles calls about water billing, the water utility reimburses the General Fund through administrative charges. The administrative charges are determined by estimating the amount of time General Fund employees spend working with utility funds and then calculating how much this would cost. In FY 2016, General Fund transfers will drop from \$760 thousand to \$700 thousand. This is yet another area that is affected by the sale of the electric and gas utilities. Because the City no longer manages those utilities, there is no need for administration charges.

Year-Over-Year General Fund Transfers



Recreation Fees & Miscellaneous

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 \$170,000. Miscellaneous revenues include a variety of small revenue sources, including fundraising revenues, donations, and interest income. For FY 2016, miscellaneous revenues are estimated at \$200,000.

General Fund Revenue Details

Fund 10- General Fund Revenue Detail						
SALES/PROPERTY/UTILITY/USE TAXES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
31116 Property Taxes	1,080,628	1,165,222	1,056,864	1,025,000	1,075,000	1,250,000
31121 Property Taxes (Delinquent)	2,215	9,245	5,665	5,000	5,000	5,500
31300 Sales/Use Taxes	1,918,612	2,053,493	2,246,317	2,315,000	2,425,000	2,550,000
31410 Water Utility Fee	142,559	143,513	19,092			
31411 Electric Utility Fee	395,192	429,102	419,593	505,000	505,000	525,000
31412 Gas Utility Fee	292,193	298,506	258,736	300,000	250,000	305,000
31415 Municipal Utility Charge	10,453	11,564	5,376	12,500	6,250	
31420 Motor Vehicle Fee-In-Lieu	109,984	141,312	122,306	140,000	140,000	140,000
33470 Utah State Telecom Fee	170,215	190,277	198,163	190,000	190,000	190,000
35100 BB Deferred Revenue - Sales Tax				3,000	3,000	
35105 BB Deferred Revenue - Franchise Tax				5,000	5,000	
Total:	4,122,052	4,442,234	4,332,113	4,500,500	4,604,250	4,965,500
PLANNING, BUILDING, ENGINEERING FEES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
32100 Business Licenses	18,718	19,598	18,389	19,000	12,000	20,000
32214 Permits-Signs			450		100	100
32220 Conditional Use			1,000		1,000	1,000
32311 Building Permits-Building	236,332	417,575	561,677	415,000	500,000	450,000
32316 Building Permits-Grading & Excavating	27,792	860	4,114	750	750	750
32320 Building Permit- Surcharge		1,345	1,124	500	500	500
32340 Building Fast Track Fees	1,600	12,800	12,000	12,000	14,000	13,000
34121 Processing Fee-Recording Legal Docs	1,600	35,577	11,242	5,000	15,000	10,000
34124 Building Permits Clerical Fees	48,206	2,229	97			
34218 Dev Fees-Subdivision Inspections	17,825	39,157	184,508	65,000	175,000	150,000
34512 Building Permits-Plan Check	169,674	250,537	301,661	250,000	300,000	265,000
34515 Dev Fees-Plat Fees	9,274	125,204	241,975	150,000	150,000	135,000
34516 Dev Fees-Zoning and Subdivision			575	500	500	500
34517 Dev Fees-Annexation	1,500	2,617				
34550 Construction Inspection Fees	3,099			3,000	3,000	3,000
Total:	535,621	907,498	1,338,811	920,750	1,171,850	1,048,850
CLASS B & C ROAD FUNDS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
33460 Class B & C Road Funds	585,144	771,718	737,630	750,000	750,000	750,000
B&C Road Fund Balance				20,000		
Total:	585,144	771,718	737,630	770,000	750,000	750,000
CHARGES FOR SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
34320 Ambulance Services	227,990	169,160	27,438		224	
Total:	227,990	169,160	27,438	-	224	-
RECREATION	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
34704 Men's Volleyball			735			
34705 Adult Softball			3,164	4,900	4,000	4,000
34706 Women's Basketball				2,800	2,800	2,800
34707 Men's Basketball			2,212	2,800	2,800	2,800
34708 Flag Football				2,500	2,500	2,500
34709 Women's Volleyball			1,816	2,100	2,100	2,100
34710 Adult Volleyball		4,925	1,556	2,100	900	1,000
34711 Youth Sports	39,679	(80)	(227)			
34712 Adult Sports	1,652	6,346				
34713 Youth Soccer		52,939				
34713 Youth Soccer (Fall)			17,751	48,000	35,000	35,000
34714 Youth Baseball	41,299	41,044	35,419	43,000	35,000	35,000
34715 Youth Basketball	31,920	36,854	47,116	40,000	45,000	45,000
34717 Youth Soccer (Spring)			33,382	30,000	30,000	30,000
Increase in Sports Fees (Recommendation by Council 6/16/15)						10,000
Total:	114,550	142,029	142,924	178,200	160,100	170,200



FINES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
35990 Utility Reconnect/Disconnect Fee	7,500	11,885	12,175	12,000	8,000	4,000
36010 Library Fines & Services	6,816	9,026	11,829	10,000	10,000	10,000
36020 Late Fees & Penalties	304,065	309,115	346,720	250,000	275,000	185,000
36080 Not Sufficient Funds (NSF) Fee	5,625	5,225	4,900	5,000	4,800	5,000
Total:	324,007	335,251	375,624	277,000	297,800	204,000
MISCELLANEOUS REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
33480 State Liquor Fund Allotment	12,676	12,155	13,341	12,500	14,442	14,500
34330 Fire Services	27,916	30,698	20,571		17,377	20,000
34520 Park Fee In Lieu	15,856	10,544	15,886		17,356	15,000
34525 Silverlake Trees	1,800	11,100	23,400	12,000	25,000	25,000
34540 Community Improvement Fee			1,720		57,921	
34555 Banked Water Transfer Fee					750	500
34610 Pony Express Days Sponsorships	19,394	29,850	4,800	9,500	9,500	5,000
34612 Pony Express Days Revenue	14,098	6,947	1,590	300		
34613 Rodeo Sponsorships	81,591	81,963	(5,950)			
34614 Rodeo Tickets	33,997	32,846				
34615 Miss Eagle Mountain Pageant Sponsorships	1,865	1,234	1,526	2,000	2,000	2,000
34616 Miss Eagle Mountain Pageant (Tickets)				900	900	900
34616 Miss Rodeo Pageant		100				
34617 Demolition Derby Tickets	18,042	22,093				
34618 Demolition Derby Sponsorships	9,220	9,680	(200)			
34620 Mutton Busting	340	310				
34621 Concert Tickets	36,542	28,906				
34622 Calf Scramble	738	475				
34623 Pancake Breakfast	435	689		500	500	500
34624 Carnival Wristbands	4,858	25,241	8,791	7,500	7,500	7,500
34625 Dutch Oven Cook-Off	179	120		140		
34626 Parade	906	880	1,115	950	950	950
34627 Vendor Booth	10,315	3,940	5,825	7,000	7,000	7,000
34628 Food Vendor Booth	900	200	2,571	2,100	2,100	2,100
34650 Special Event Permit	265			275	275	275
34655 Exceptional Kids Club		130		1,000		
34660 Community Leisure Program		1,635	348			
34671 Miss EM Pageant Revenue					40	
34680 Miscellaneous Events Revenue			150			
34722 RADWomen Fees		315		350	350	350
34731 Use Fees- Parks and Public Parks	150	30		150	150	150
34740 Concessions- Park and Recreation	300			300	300	300
34890 Reimbursement- Miscellaneous		500				
34896 Reimbursement-Legal/Attorney			(1,684)			
34910 Services-Photo Copies	224	554	1,520	1,000	500	500
35710 Cell Tower Lease					2,000	2,000
37010 Interest	64,706	81,398	25,016	75,000	75,000	75,000
37029 Gain on Sale of Assets	1,947					
37050 Sale-Maps/Publications	396	577	509	350	350	350
37060 Miscellaneous Donations	1,631	14		500	500	500
37070 Rental Income	1,295	449	690	400	1,000	1,000
37075 Burn Permits	1,395	100		1,500	1,500	1,500
37076 CPR Fire Misc. Income		433				
37090 Other Miscellaneous	18,519	73,277	6,464	15,000	12,000	15,000
39320 Library Donations	1,128	2,190	3,007	2,000	2,000	2,000
39330 Youth Council Fundraiser		140		500	500	500
39360 Senior Council Fundraiser	760	983	678	1,000	1,000	500
39720 Contributions - To Youth City Council	388	340	280		100	
Total:	384,772	473,033	131,963	154,715	260,861	200,875

General Fund Revenue Details

INTERGOVERNMENTAL TRANSFERS/GRANTS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
31150 EMS Ambulance Grant	10,620	7,341				
31163 Safety Grant - ULGT	2,559	5,658	13,018			
31165 UT Library & Technology Grant		5,623	3,000			
33120 JLUS Grant Reimbursement	186,381					
33425 Pony Express Trail Grant	13,876					
33441 JLUS Grant Reimbursement		120,362				
33448 CLEF Grant	11,051	5,953	6,400	6,000	6,000	
33450 Library Grant	48,190			4,000	4,000	4,000
33453 SAFER Grant Fire Dept.	94,860	88,613				
Total:	367,537	233,549	22,418	10,000	10,000	4,000
INTERFUND TRANSFERS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
37151 Due From-Water	516,000	498,000	226,119	247,538	247,538	308,267
37152 Due From-Sewer	418,200	396,000	229,842	242,698	242,698	305,134
37153 Due From-Electric	632,000	610,000	310,757	124,287	124,287	
37155 Due From-Gas	543,000	494,000	218,609	118,084	118,084	
37157 Due From-Solid Waste	95,000	271,000	36,386	36,246	36,246	22,162
37159 Due From-Storm Drain		25,000	44,494	37,227	37,227	54,049
37171 Due From-SAA 2013-1 & 2000-1		35,094	35,094	50,000	50,000	50,000
38060 Due From Fund 60			(60,000)			
Transfer from Public Safety Fund Impact Fee Fund			147,432			
Due to Fund 53 (Electric)				(23,400)	(23,400)	
Due to Fund 55 (Natural Gas)				(15,000)	(15,000)	
Due to Fund 60 (Economic Development)				(60,000)	(60,000)	(72,000)
Fund Balance Adjustment (to Fund Balance)				(362)		(15,383)
Use of General Fund Balance (one time use for Street Light costs)						50,000
Total:	2,204,200	2,329,094	1,188,733	757,318	757,680	702,229



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General Fund Departments

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

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

Attorney

Mission

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

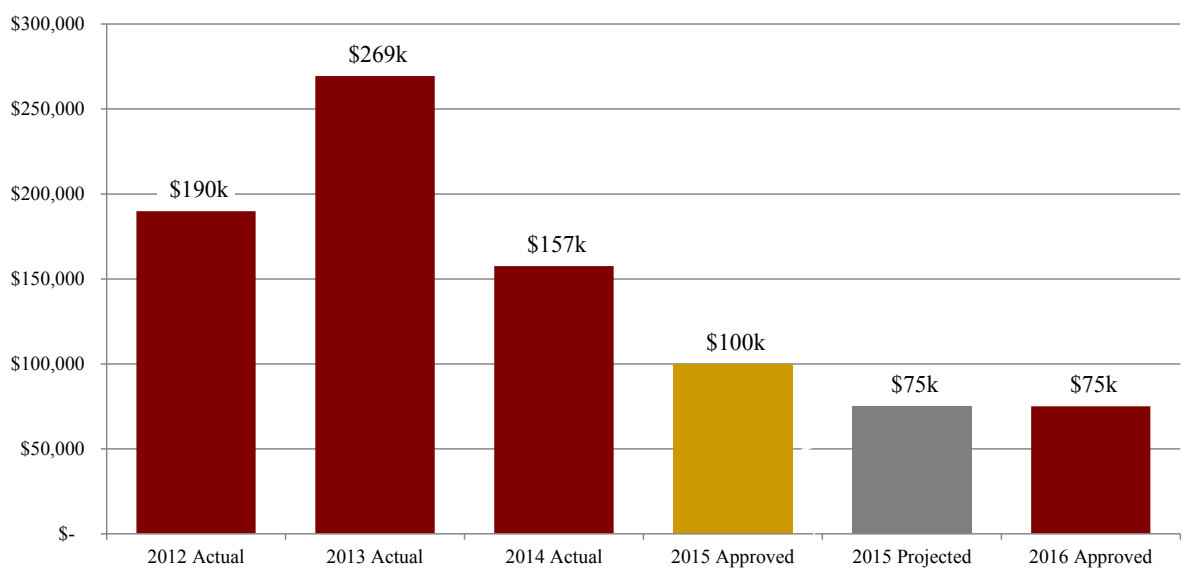
Department Description

Eagle Mountain contracts 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

Year-Over-Year Attorney Department Expenditures



Attorney

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget DECREASED by 25%.

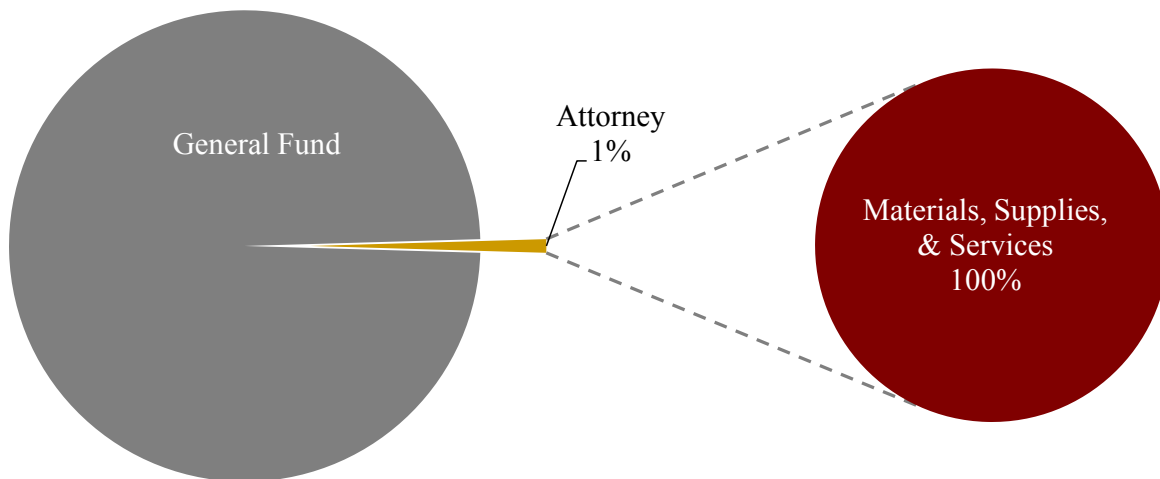
Personnel Services - There is no personnel budget for this department. A legal attorney is contracted from Parsons, Kinghorn, and Harris law firm to cover the City's legal needs.

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

Materials, Supplies & Services - The City anticipates that with the sale of the gas and electric utilities the cost of legal services will decrease by \$25,000.

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41220 - Attorney Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services						
Materials, Supplies & Services	189,916	269,396	157,533	100,000	75,000	75,000
Capital Outlay						
Interfund Transactions						
Expenditure Total:	189,916	269,396	157,533	100,000	75,000	75,000
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	189,916	269,396	157,533	100,000	75,000	75,000
Revenue Total:	189,916	269,396	157,533	100,000	75,000	75,000
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
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	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:	-	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
4121 Attorney Fees	164,132	269,396	147,533	100,000	75,000	75,000
4531 Professional & Technical Services	25,784		10,000			
Total:	189,916	269,396	157,533	100,000	75,000	75,000
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Building

Mission

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

Department Description

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



Ensuring that buildings and houses are safe

Accomplishments:

- Completed all permits and reviews in a timely manner

Goals:

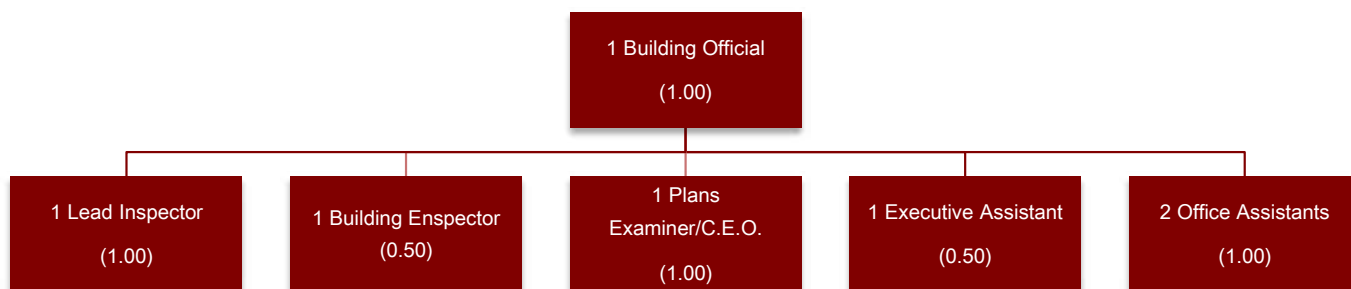
- Implement Performance Metrics

Building Department Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective:	Improve Customer Service & Public Image				
Department Objective:	Increase citizen satisfaction by providing friendly customer service				
1.1	Citizen Satisfaction Survey Rating of 3 or above (scale of 5)	n/a	n/a	n/a	3
City Objective:	Provide High Quality Services				
Department Objective:	Become more efficient by minimizing reinspections				
2.1	Begin tracking reinspections (next year a goal will be set)	n/a	n/a	n/a	Y
2.2	Begin to measure city review time for building permit (next year a goal will be set)	n/a	n/a	n/a	Y
2.3	Begin to track the number of Certificates of Occupancy (next year we will set a goal)				



Building Department Organization



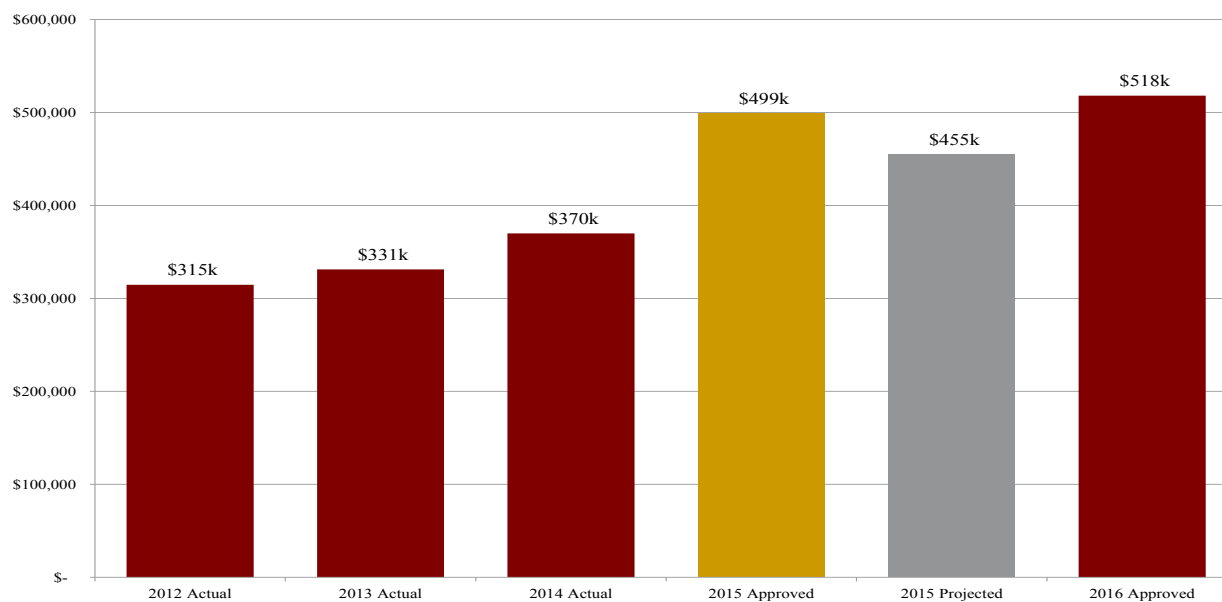
Building

*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 part-time office assistant to keep up with city growth and building demands.

Building Department Expenditure Trends



Building

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 4%.

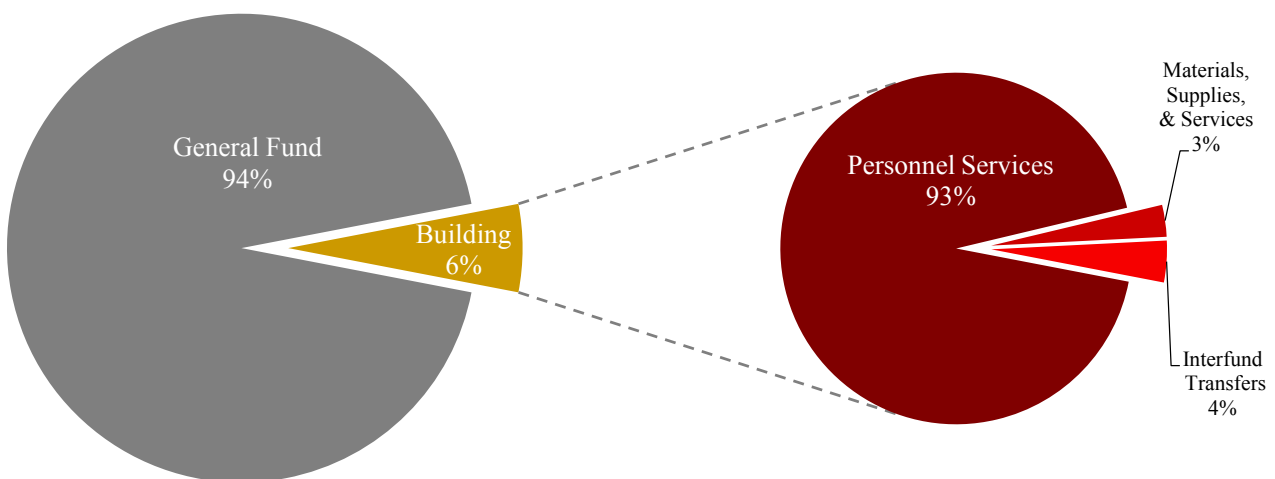
Personnel Services - Due to an increase in building in the City, an additional part-time office assistant has been hired. This, along with annual salary and benefit cost increases has caused an increase in personnel expenditures (\$10,640).

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

Materials, Supplies & Services - The building department intends to purchase new software that will assist with commercial plan reviews, this has created an increase in materials and supplies expenditures (\$9,640)

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 42420 - Building Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	305,955	321,834	348,472	472,506	428,290	483,146
Materials, Supplies & Services	2,423	4,614	10,210	5,530	5,530	15,170
Capital Outlay						
Interfund Transactions	6,332	4,707	11,340	21,140	21,140	19,826
Expenditure Total:	314,709	331,154	370,022	499,177	454,960	518,142
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	314,709	331,154	370,022	499,177	454,960	518,142
Revenue Total:	314,709	331,154	370,022	499,177	454,960	518,142
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	3.50	3.50	5.50	5.50	5.50	5.00
Part-time/Seasonal						1.23
FTE Total:	3.50	3.50	5.50	5.50	5.50	6.23

Fund 10 - General						
Department 42420 - Building Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT	214,523	222,550	225,945	293,080	279,049	285,925
1112 Salaries - PT			10,515	12,854	15,370	29,351
1116 Fast Track Salaries	551	1,000				-
1211 Overtime	1,190	1,450	3,413		1,618	-
1242 Car Allowance	5,737	5,696	5,703	5,700	5,700	5,700
1300 Employee Benefits	8,515	10,577	12,801	17,507	17,026	17,727
1311 Bonus						-
1511 FICA			619	382	953	475
1512 Medicare	3,178	3,320	3,379	4,265	4,342	4,571
1521 Retirement	29,530	35,290	38,401	52,153	48,064	52,810
1531 State Insurance Fund						-
1541 Health Insurance	38,156	37,915	42,929	78,105	50,221	78,105
1545 Dental Insurance	3,003	2,518	3,196	5,690	4,080	5,690
1548 Vision Insurance	581	555	607	1,066	714	1,066
1561 Long Term Disability	990	963	965	1,704	1,154	1,725
Total:	305,955	321,834	348,472	472,506	428,290	483,146
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	408	1,913	727	750	750	2,200
2321 Travel & Training	973	1,182	1,609	2,670	2,670	2,670
2369 Meetings		6		300	300	300
2411 Office Expenses & Supplies		223				
2431 Uniforms & Clothing	1,007	1,081	1,086	1,600	1,600	1,600
2513 Equipment Supplies & Maintenance	35			210	210	400
3111 Utilities			2,699			
4531 Professional/Technical Services			823			8,000
5002 Misc. Services & Supplies		210	3,265			
Total:	2,423	4,614	10,210	5,530	5,530	15,170
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	6,332	4,707	11,340	21,140	21,140	19,826
Other Fund Transfer						
Total:	6,332	4,707	11,340	21,140	21,140	19,826

Engineering

Mission

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

Department Description

The Engineering Department is responsible for the supervision and performance of all engineering services in the city. The department 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:

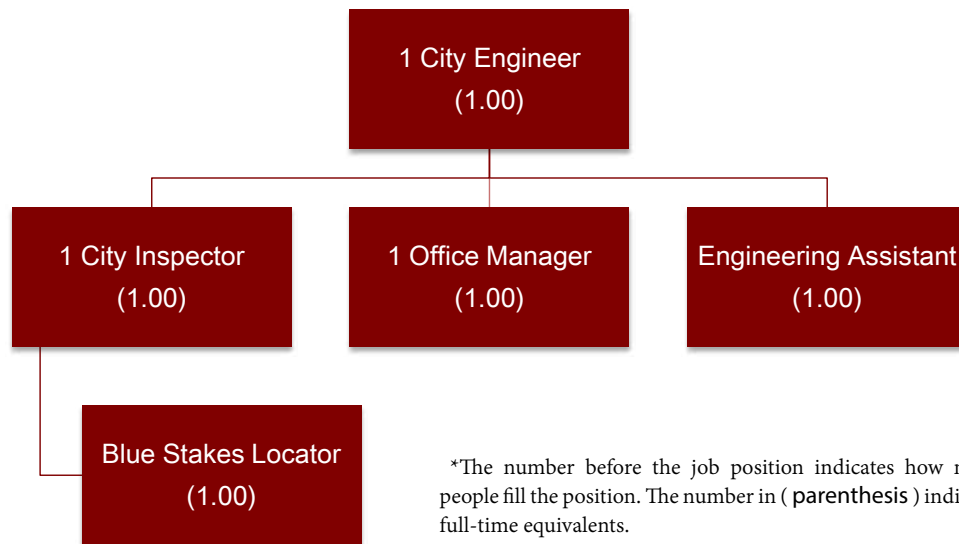
- Implement Performance Metrics for FY 2016

Engineering Department Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Update online maps in order to keep the public up-to-date				
1.1	Update online maps quarterly or 4 times a year	n/a	n/a	n/a	4
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Hire the contractor that will do the best work for the least amount of money				
2.1	Get a minimum of 3 bids on all Capital (next year a goal will be set)	n/a	n/a	n/a	Y
City Objective	Provide Quality Services				
Department Objective	Increase Storm Water Pollution Prevention Plan (SWPPP) training and certifications				
3.1	Hold Storm Water Pollution Prevention Plan training at least 12 times annually (next year a goal will be set)	n/a	n/a	n/a	Y



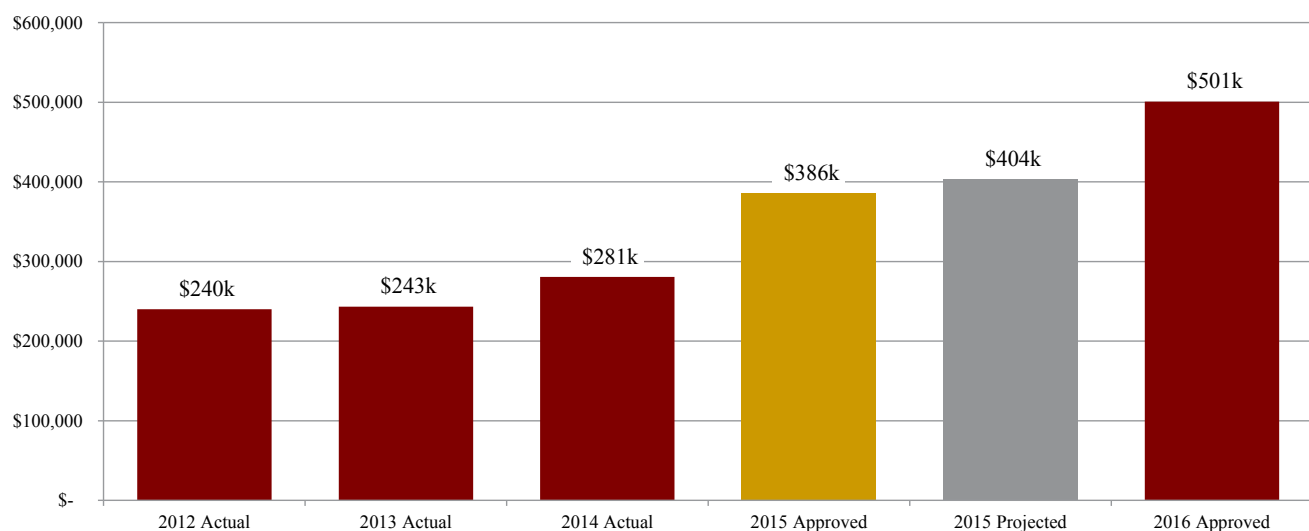
Engineering Department Organization



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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 23%.

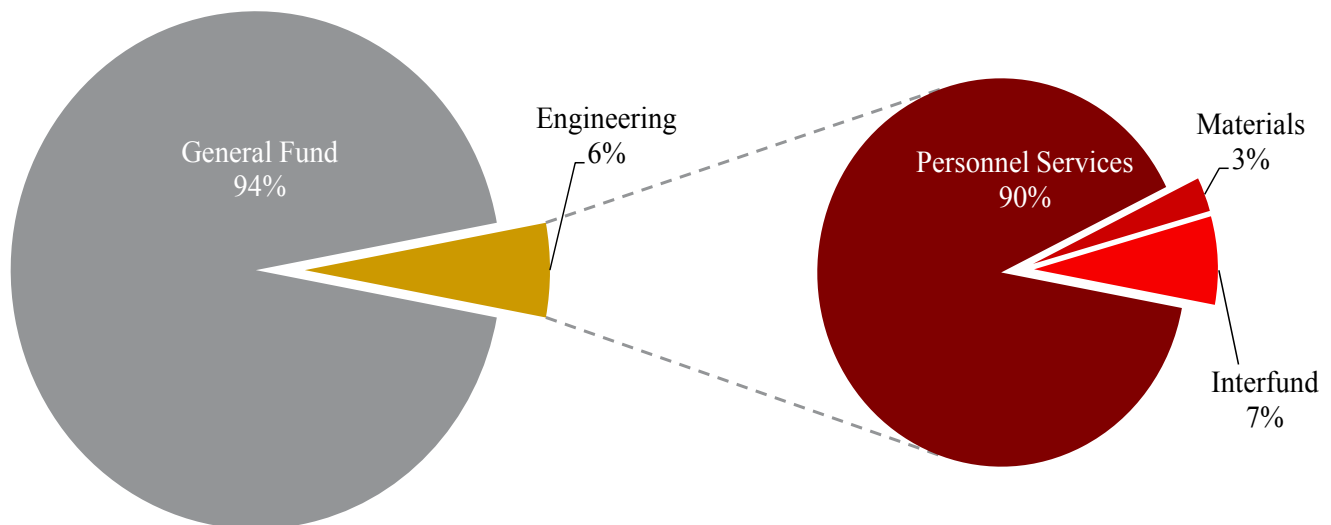
Personnel Services - This increase is due to a full-time position being added, a part-time position being eliminated, and the City Engineer's salary and benefits being moved completely into the Engineering department. These changes resulted in an increase in the personnel expenditures (\$126,255).

Interfund Transactions - Due to the new positions, the engineering department has a greater need for vehicles, which increased their interfund transaction expenditures (\$12,372).

Materials, Supplies & Services - The engineering department has no need for professional or technical services this fiscal year, so the materials, supplies, and services expenditures have decreased (\$23,886)

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General
Department 41710 - Engineering Summary

EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	219,394	221,149	229,306	323,545	331,939	449,800
Materials, Supplies & Services	11,500	12,451	32,150	38,186	47,635	14,300
Capital Outlay	105					
Interfund Transactions	9,190	9,761	19,270	24,359	24,359	36,731
Expenditure Total:	240,189	243,361	280,726	386,090	403,933	500,831
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	240,189	243,361	280,726	386,090	403,933	500,831
Revenue Total:	240,189	243,361	280,726	386,090	403,933	500,831
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	2.66	2.66	2.66	4.96	4.96	5.00
Part-time/Seasonal						
FTE Total:	2.66	2.66	2.66	4.96	4.96	5.00

Fund 10 - General
Department 41710 - Engineering Detail

PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	141,127	143,555	146,287	177,266	202,359	287,981
1112 Salaries PT						
Independent Contractor				32,136		
1211 Overtime	9,112	5,173	5,107	13,497	16,442	
1242 Car Allowance	1,892	1,881	1,881	2,000	1,881	
1300 Employee Benefits	7,557	8,116	7,661	9,656	12,782	17,855
1311 Bonus						
1511 FICA						
1512 Medicare	2,137	2,117	2,065	2,766	3,131	4,176
1521 Retirement	20,488	23,305	26,175	28,766	38,815	53,190
1531 State Insurance Fund						
1541 Health Insurance	33,383	33,571	36,110	52,018	51,110	78,105
1545 Dental Insurance	2,735	2,291	2,881	3,790	3,866	5,690
1548 Vision Insurance	323	507	507	710	703	1,066
1561 Long Term Disability	639	632	632	940	851	1,738
Total:	219,394	221,149	229,306	323,545	331,939	449,800
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	344	323	708	850	850	850
2321 Travel & Training	2,144	1,549	1,782	2,000	3,203	2,500
2369 Meetings	19	18	(31)			300
2411 Office Expenses & Supplies					142	
2431 Uniforms & Clothing	795	800	1,145	1,200	1,270	1,600
2513 Equipment Supplies & Maintenance	2,063	1,019	1,154	2,000	2,170	2,500
2523 Blue Stakes Supplies						6,550
2531 Mileage Reimbursement	252					
4320 Engineering Services			2,229			
4531 Professional/Technical Services	5,883	8,742	25,164	32,136	40,000	
Total:	11,500	12,451	32,150	38,186	47,635	14,300
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment	105					
Total:	105	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	9,190	9,761	19,270	24,359	24,359	36,731
Other Fund Transfer						
Total:	9,190	9,761	19,270	24,359	24,359	36,731

Executive



Ifo Pili, the City Administrator

Mission

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

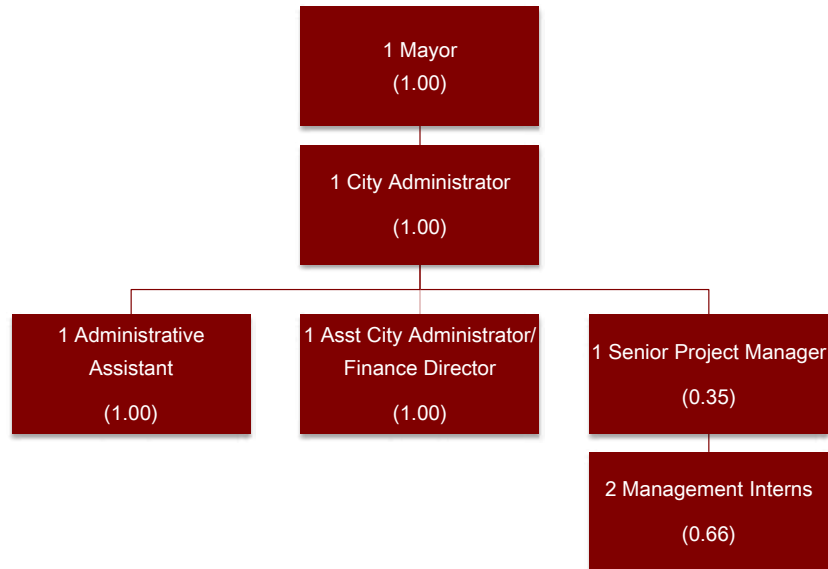
Department Description

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

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



Executive Department Organization



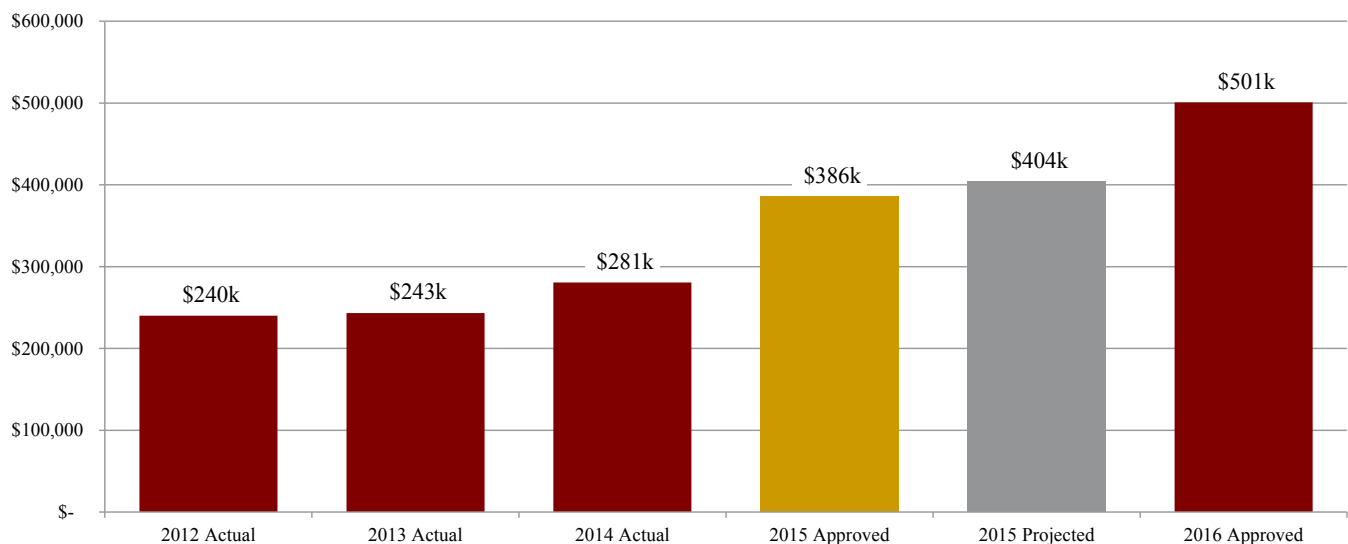
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Executive

Executive Department Personnel Changes

There were no personal changes for the Executive Department.

Executive Department Expenditure Trends



Executive

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget DECREASED by 3%.

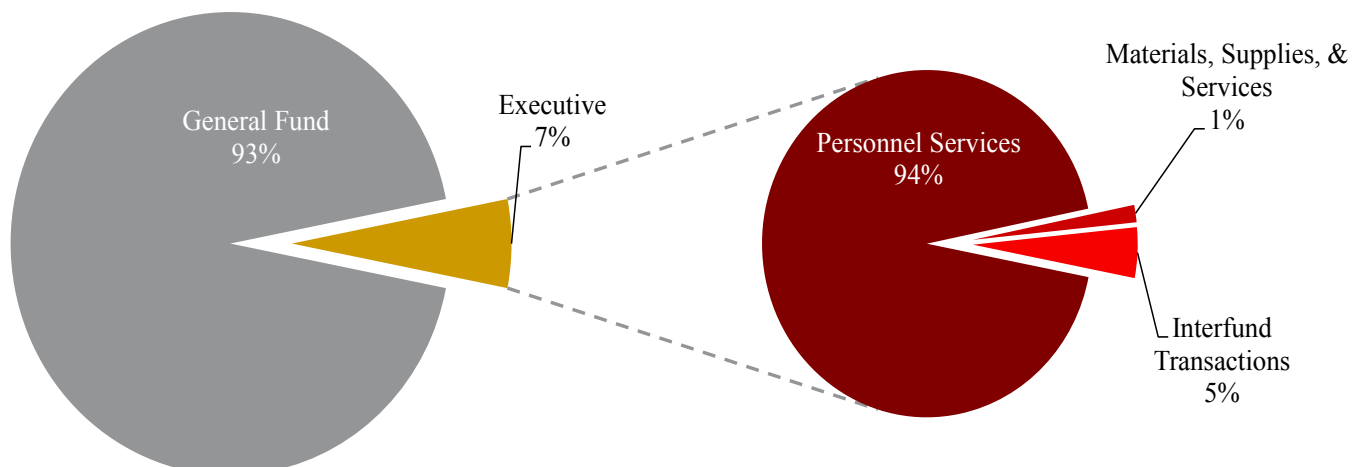
Personnel Services - The difference between personnel services in budget years is not materially significant.

Interfund Transactions - The difference between interfund transactions in budget years is not materially significant.

Materials, Supplies & Services - A decrease in travel and training expenses resulted in a decrease in materials, supplies, and services expenditures (\$2,450).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41310 - Executive Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	959,210	731,252	675,850	505,531	511,788	495,483
Materials, Supplies & Services	11,779	12,420	10,504	11,000	11,050	8,550
Capital Outlay						
Interfund Transactions	8,049	15,303	38,537	26,399	26,399	24,871
Expenditure Total:	979,038	758,976	724,891	542,930	549,237	528,904
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	979,038	758,976	724,891	542,930	549,237	528,904
Revenue Total:	979,038	758,976	724,891	542,930	549,237	528,904
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected	1	1	1	1	1	1
Appointed	1	1	1	1	1	1
Full-time	5	5	4.35	2.35	2.35	2.35
Part-time/Seasonal	0.66	0.66	0.66	0.66	0.66	0.66
FTE Total:	7.66	7.66	7.01	5.01	5.01	5.01

Fund 10 - General						
Department 41310 - Executive Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT	668,945	507,218	456,386	344,093	330,604	333,078
1111 Annual Leave Payout						
1112 Salaries - PT	16,431	16,739	18,711	17,846	20,682	17,846
1211 Overtime	9,706	1,588	1,743	5,000	2,500	5,000
1212 Wellness Benefit					100	
1242 Car Allowance	6,036	6,125	6,000	6,000	6,000	6,000
1300 Employee Benefits	36,905	40,442	32,652	16,994	17,990	17,297
1311 Bonus						
1511 FICA	6,089	5,339	4,587	1,106	4,387	1,106
1512 Medicare	9,862	7,571	6,848	5,248	5,357	5,088
1521 Retirement	79,884	53,880	56,951	50,625	47,822	51,527
1531 State Insurance Fund						
1541 Health Insurance	112,912	84,510	83,113	52,330	68,863	52,330
1545 Dental Insurance	8,362	5,276	6,427	3,812	5,415	3,812
1548 Vision Insurance	1,711	1,173	1,158	714	953	714
1561 Long Term Disability	2,367	1,390	1,275	1,762	1,115	1,683
Total:	959,210	731,252	675,850	505,531	511,788	495,483
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	2,481	2,294	2,526	2,500	2,500	2,500
2321 Travel & Training	3,298	7,165	7,009	7,500	7,500	5,050
2369 Meetings	1,634	2,612	569	1,000	1,000	1,000
2513 Equipment Supplies & Maintenance	46					
4531 Professional/Technical Services	4,319	350				
5003 Special Projects			400		50	
Total:	11,779	12,420	10,504	11,000	11,050	8,550
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	8,049	15,303	38,537	26,399	26,399	24,871
Other Fund Transfer						
Total:	8,049	15,303	38,537	26,399	26,399	24,871

Facilities

Mission

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



Department Description

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

FY 2015 Accomplishments:

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

FY 2016 Strategic Goals:

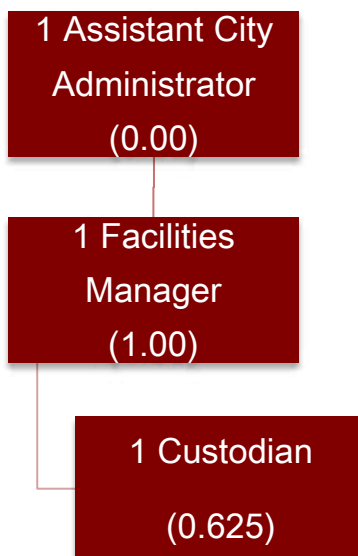
- Identify and implement opportunities to enhance safety, efficiency and cost control in facilities maintenance
- Install energy efficient light fixtures for City Hall to enable sustainable savings and energy conservation
- Upgrade the City Hall HVAC system to eliminate systemic issues that currently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

Facilities Performance Measurements

		2014	2015	2015	2016
		Actual	Proposed	Actual	Proposed
City	Provide High Quality Services				
Department Objective	Provide timely and effective solutions for facility issues				
1.1	Continue gaining knowledge and skills regarding facility maintenance and upkeep (next year a goal will be set)	n/a	n/a	n/a	Y
1.2	Keep up-to-date on best techniques and technology options (next year)	n/a	n/a	n/a	Y
City	Promote Economic Development				
Department Objective	Seek and engage local vendors to support citizen-owned business while providing improved cost control				
2.1	Make contact with local vendors and businesses on a regular basis (next year a goal will be set)	n/a	n/a	n/a	Y



Facilities Department Organization



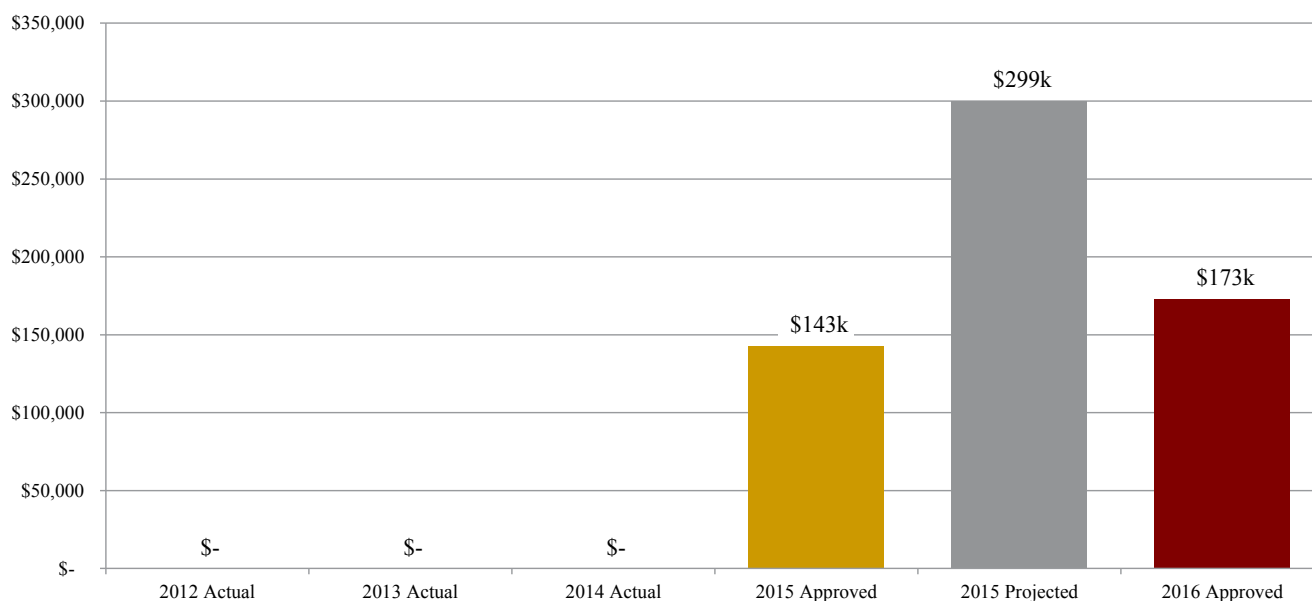
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Facilities Department Personnel Changes

A part time custodian was hired during the last month of the previous fiscal year. No additional headcount changes are expected at this time.

Facilities

Facilities Department Expenditure Trends



Facilities

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 17.3%.

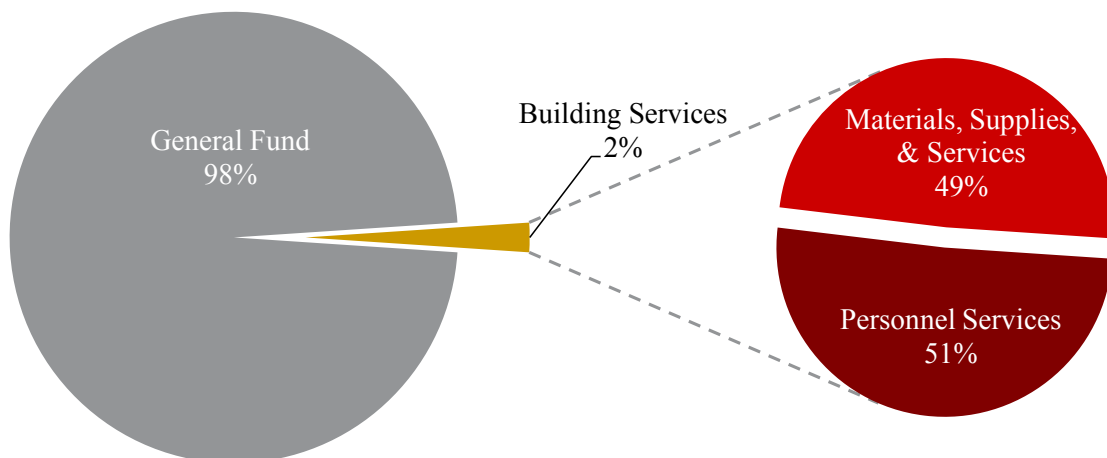
Personnel Services - After some accounting, it was discovered that it would be more cost effective to hire a part-time facilities assistant and eliminate the cleaning contract. The increase in personnel services is budgeted to pay a part-time salary (\$18,341).

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

Materials, Supplies & Services - Due to the sale of the gas and electric utilities, the city now has to pay for these services to their buildings. The auditor also recommended reporting the utilities the City charges to themselves. Therefore, the materials, supplies & services expenditures increased (\$11,500).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41950 - Non-Departmental - Facilities						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				69,555	99,972	87,896
Materials, Supplies & Services				73,500	200,023	85,000
Capital Outlay						
Interfund Transactions						
Expenditure Total:	-	-	-	143,055	299,995	172,896
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues				143,055	299,995	172,896
Revenue Total:	-	-	-	143,055	299,995	172,896
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				1.00	1.00	1.00
Part-time/Seasonal						0.63
FTE Total:	-	-	-	1.00	1.00	1.63

Fund 10 - General						
Department 41950 - Non-Departmental - Facilities						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT				41,884	42,775	41,884
1112 Salaries - PT						17,407
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits				2,597	2,652	2,597
1511 FICA						282
1512 Medicare				607	618	765
1521 Retirement				7,242	7,872	7,736
1531 State Insurance Fund					28,982	
1541 Health Insurance				15,621	15,464	15,621
1545 Dental Insurance				1,138	1,231	1,138
1548 Vision Insurance				213	212	213
1551 HSA Admin Fees						
1561 Long Term Disability				253	165	253
Employee Assistance Plan						
Total:	-	-	-	69,555	99,972	87,896
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2513 Equipment Supplies & Maintenance				5,000		
2610 Buildings & Ground Maintenance				30,000	30,000	25,000
2612 Janitorial Services				18,500	13,332	20,000
2613 Contract Services (Janitorial)				20,000	11,000	
3111 Utilities						35,000
4531 Professional/Technical Services					539	5,000
6211 Insurance & Surety Bonds					145,151	
Total:	-	-	-	73,500	200,023	85,000
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

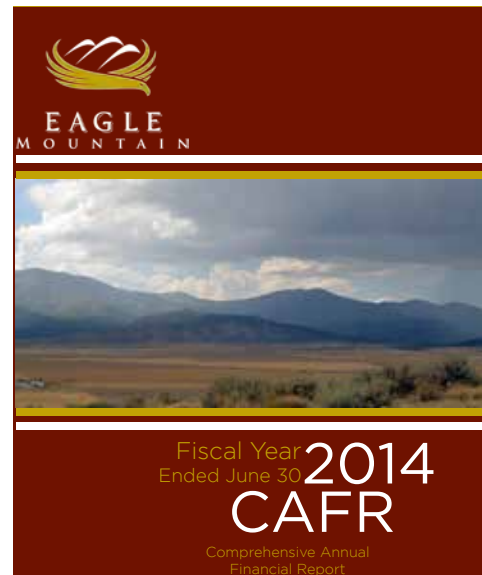
Finance

Mission

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

Department Description

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



The Finance Department prepares the Annual Financial Audit Report

Accomplishments:

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

Goals:

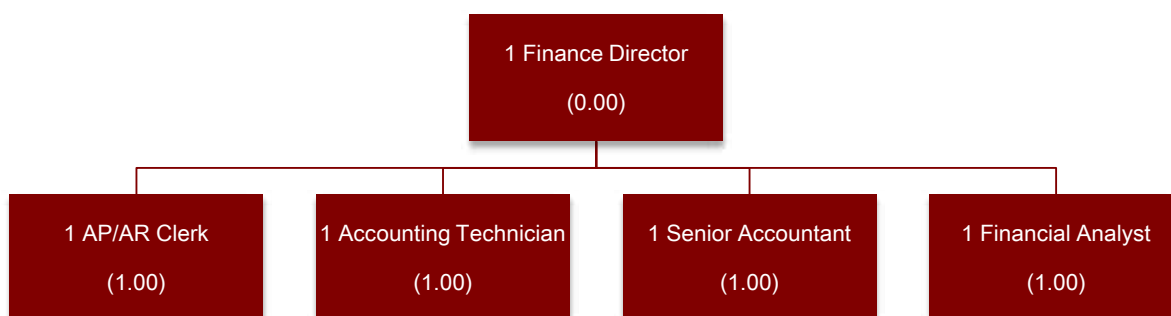
- Develop a 5 year financial plan
- Receive CAFR
- Receive Distinguished Budget Award for 2015

Finance Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Improve Customer Service and Public Image				
Department Objective	Create a budget each year to explain the City's financial decisions for the upcoming fiscal year				
1.1	Receive the GFOA's Distinguished Budget Award	Y	Y	Y	Y
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Create a City Annual Financial Report (CAFR) and Popular Annual Financial Report (PAFR) each year				
2.1	Receive the GFOA's CAFR Award	Y	Y	Y	Y
2.2	Receive the GFOA's PAFR Award	N	Y	N	Y



Finance Department Organization

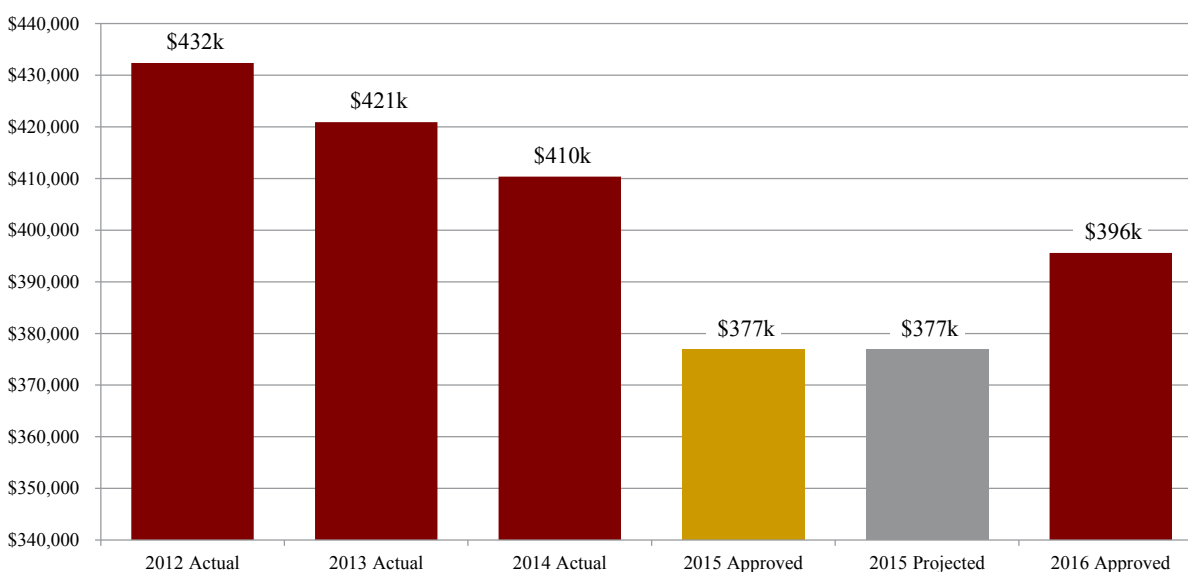


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Finance Department Personnel Changes

There were no changes in personnel.

Finance Department Expenditure Trends



Finance

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

*The total budget **INCREASED** by 10.3%.*

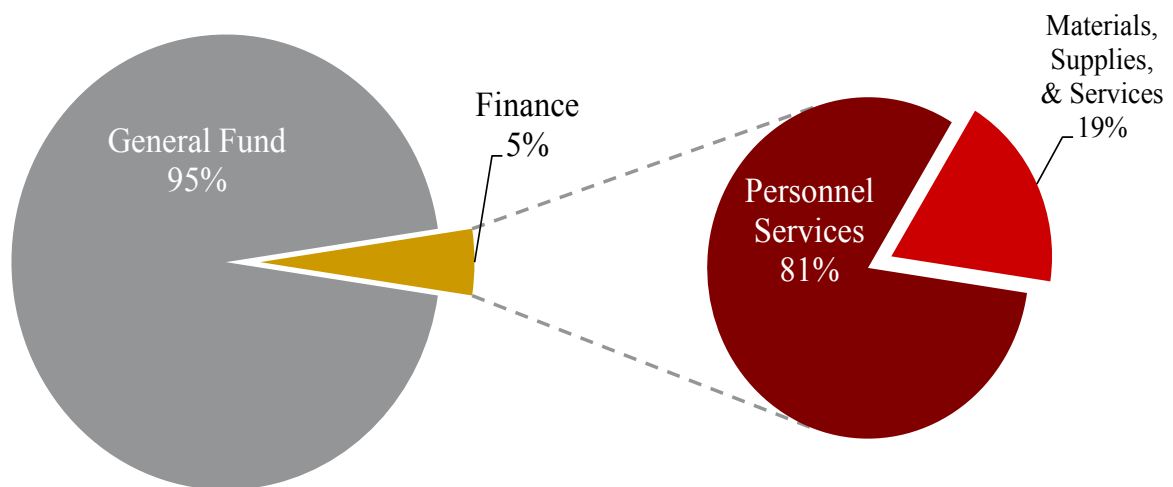
Personnel Services - Salary and benefit increases caused the personnel services increase (\$14,926).

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

Materials, Supplies & Services - The difference between materials, supplies, and services in budget years is not materially significant.

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41410 - Finance Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	274,149	241,010	330,563	307,025	308,194	321,951
Materials, Supplies & Services	158,246	179,926	79,815	69,800	68,619	73,650
Capital Outlay						
Interfund Transactions						
Expenditure Total:	432,395	420,936	410,378	376,825	376,813	395,601
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	432,395	420,936	410,378	376,825	376,813	395,601
Revenue Total:	432,395	420,936	410,378	376,825	376,813	395,601
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	3.00	3.00	3.00	3.00
Part-time/Seasonal						
FTE Total:	3.00	3.00	4.00	4.00	4.00	4.00

Fund 10 - General						
Department 41410 - Finance Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	198,856	158,829	214,919	194,562	198,270	200,486
1211 Overtime	2				85	
1300 Employee Benefits	7,122	10,025	12,706	10,243	12,184	12,430
1311 Bonus						
1511 FICA						
1512 Medicare	2,746	2,204	2,900	2,821	2,784	2,907
1521 Retirement	21,232	24,915	37,160	30,514	35,267	37,030
1531 State Insurance Fund						
1541 Health Insurance	39,851	41,154	56,534	62,484	53,527	62,484
1545 Dental Insurance	3,064	2,769	4,700	4,552	4,565	4,552
1548 Vision Insurance	611	621	854	852	788	852
1561 Long Term Disability	664	493	790	997	725	1,210
Total:	274,149	241,010	330,563	307,025	308,194	321,951
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	50	870	935	1,250	1,250	600
2321 Travel & Training	919	972	3,839	3,300	3,300	3,750
2369 Meetings	136	144	124	250	148	250
2411 Office Expenses & Supplies		(274)				
2513 Equipment Supplies & Maintenance	24					
2710 Budget/CAFR Prep					380	1,050
4140 Banking Fees	125,712	138,052	29,729	25,000	22,585	25,000
4151 Auditing & Accounting	31,405	40,162	37,593	37,000	39,456	40,000
4521 Collection Fees			539	3,000	1,500	3,000
5862 General Fund Pass-Through			7,057			
Total:	158,246	179,926	79,815	69,800	68,619	73,650
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Human Resources

Mission

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

Department Description

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

FY 2015 Accomplishments:

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

FY 2016 Goals:

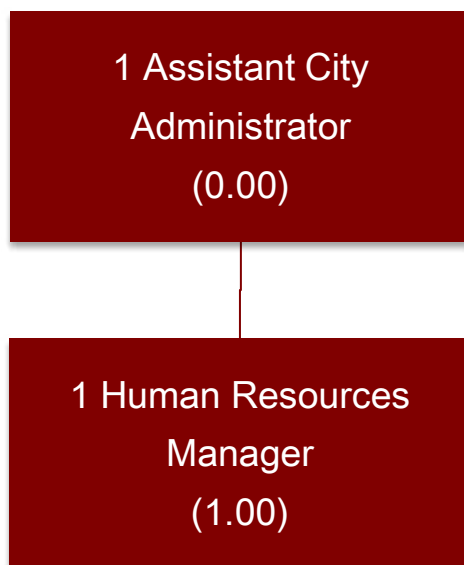
- Update and implement performance evaluations
- Create new employee brochures

Human Resources Performance Measurements

		2014	2015	2015	2016
		Actual	Proposed	Actual	Proposed
City	Provide High Quality Services				
Department Objective	Encourage a healthy and supportive environment for City employees				
1.1	Develop and continue to support the wellness committee (next year a goal will be set)	n/a	n/a	n/a	Y
1.2	Increase the number of supervisory meeting held each year (next yea	n/a	n/a	n/a	Y
City	Prioritize Safety Measures for City Employees				
Department Objective	Promote a safe environment for all City employees				
2.1	Hold monthly employee meetings that discuss employee safety once a month (next year a goal will be set)	n/a	n/a	n/a	Y
2.2	Become more involved with the safety committee by attending meeti	n/a	n/a	n/a	Y

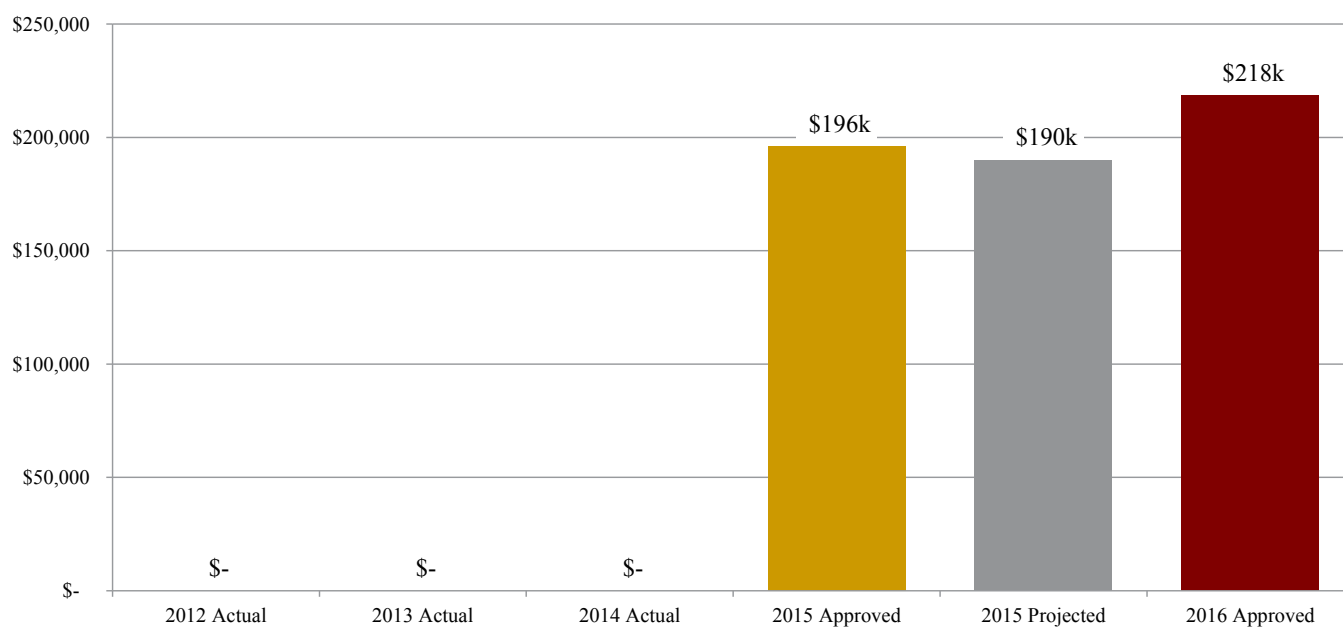


HR Department Organization



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

HR Department Expenditure Trends



Human Resources

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

*The total budget **INCREASED** by 10.3%*

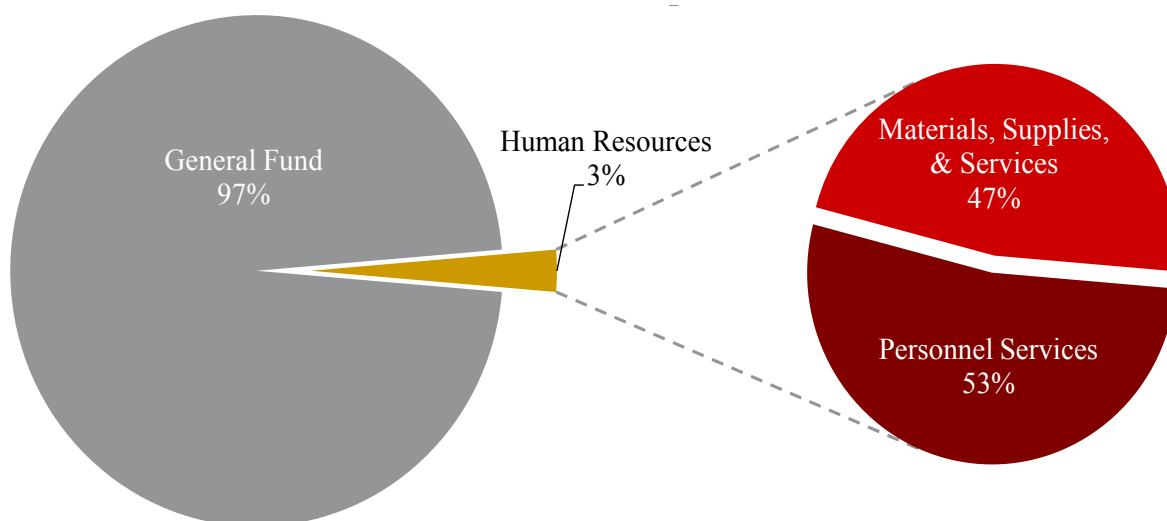
Personnel Services - The difference between personnel services in budget years is not materially significant.

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

Materials, Supplies & Services - Due to travel and training costs, drug tests costs, and increased insurance costs the materials, supplies, and services expenditures have increased (\$21,815).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41980 - Non-Departmental - Human Resources Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				114,506	109,023	115,277
Materials, Supplies & Services				81,500	81,101	103,315
Capital Outlay						
Interfund Transactions						
Expenditure Total:	-	-	-	196,006	190,124	218,592
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues				196,006	190,124	218,592
Revenue Total:	-	-	-	196,006	190,124	218,592
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				1.00	1.00	1.00
Part-time/Seasonal						
FTE Total:	-	-	-	1.00	1.00	1.00

Fund 10 - General						
Department 41980 - Non-Departmental - Human Resources Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT				65,343	61,714	65,343
1112 Salaries - PT						
1115 Unemployment				5,000	5,000	5,000
1211 Overtime					617	
1300 Employee Benefits				4,051	3,865	4,051
1511 FICA						
1512 Medicare				947	886	947
1521 Retirement				11,298	11,513	12,069
1531 State Insurance Fund (Worker's Comp)				9,000	9,000	9,000
1541 Health Insurance				15,621	13,547	15,621
1545 Dental Insurance				1,138	1,066	1,138
1548 Vision Insurance				213	183	213
1551 HSA Admin Fees				1,500	1,500	1,500
1561 Long Term Disability				394	132	394
Employee Assistance Plan						
Total:	-	-	-	114,506	109,023	115,277
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships				25,000	25,000	25,000
2321 Travel & Training						2,250
2371 Educational Assistance				9,000	9,000	9,000
2378 Safety Awards				1,000	1,000	1,000
2379 Employee Activities				10,000	10,000	10,000
2411 Office Expenses & Supplies				22,000	17,000	23,000
2421 Postage					36	
2431 Uniforms & Clothing (Office Employees)				3,500	3,500	3,500
2461 Computer Software & Maint					1,565	1,565
4531 Professional & Technical Services					3,000	3,000
6211 Insurance and Surety Bonds				11,000	11,000	25,000
Total:	-	-	-	81,500	81,101	103,315
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Information Technology

Mission

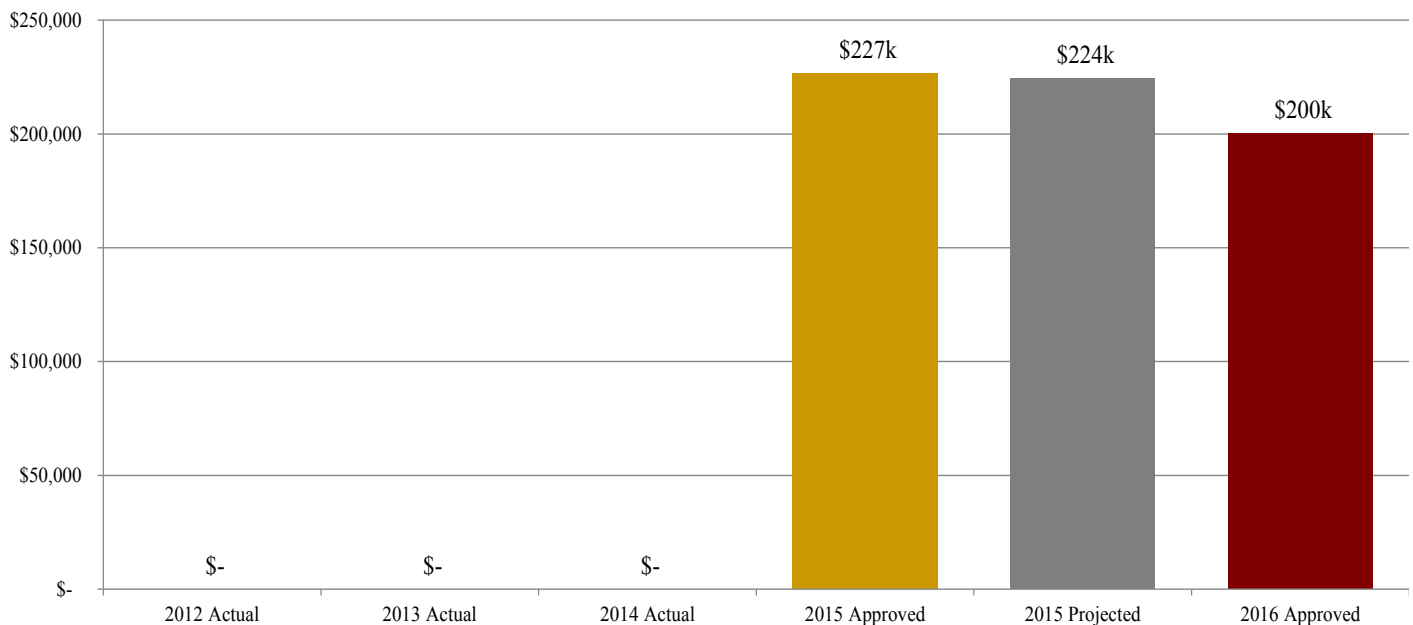
To provide the highest quality technology based services in the most cost effective manner to facilitate the achievement of goals and objectives of each of the City's departments.



Department Description

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

IT Department Expenditure Trends





Summary of Budget Changes FY 2016 Proposed Compared to 2015 Approved

*The total budget **DECREASED** by 11.6%.*

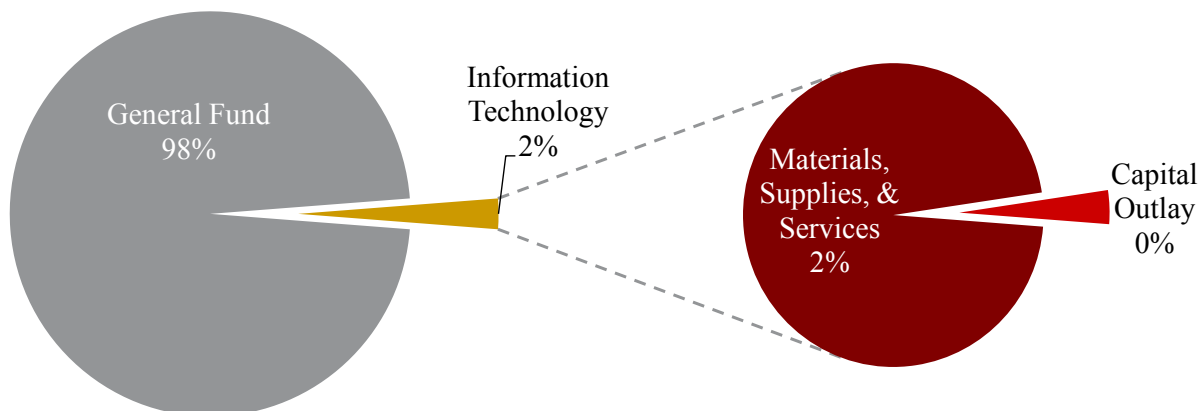
Personnel Services - There are no personnel services expenditures for this department.

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

Materials, Supplies & Services - Due to lower technology costs, materials, supplies, and service expenditures have decreased (\$32,800).

Capital Outlay - The need for computer equipment caused an increase in capital outlay expenditures (\$6,400).

Department Expenditures Compared to General Fund Expenditures



Information Technology

Fund 10 - General Department 41955 - Non-Departmental - IT Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services						
Materials, Supplies & Services				225,900	216,444	193,100
Capital Outlay				800	8,064	7,200
Interfund Transactions						
Expenditure Total:	-	-	-	226,700	224,508	200,300
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues			-	226,700	224,508	200,300
Revenue Total:	-	-	-	226,700	224,508	200,300
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Fund 10 - General Department 41955 - Non-Departmental - IT Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT						
1112 Salaries - PT						
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1512 Medicare						
1521 Retirement						
1531 State Insurance Fund						
1541 Health Insurance						
1545 Dental Insurance						
1548 Vision Insurance						
1551 HSA Admin Fees						
1561 Long Term Disability						
Employee Assistance Plan						
Total:	-	-	-	-	-	-
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
3311 Telephone				49,000	44,251	45,000
3313 Cell Phones/Pagers				30,000	22,293	25,000
3315 DSL Service				1,500		
4221 Website Maintenance				6,000	6,000	6,000
4261 Computer Software & Maintenance				125,500	130,000	112,100
4531 Professional/Technical Services				13,900	13,900	5,000
Total:	-	-	-	225,900	216,444	193,100
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7412 Computer Equipment				800	8,064	7,200
Total:	-	-	-	800	8,064	7,200
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-



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Legislative



Mission

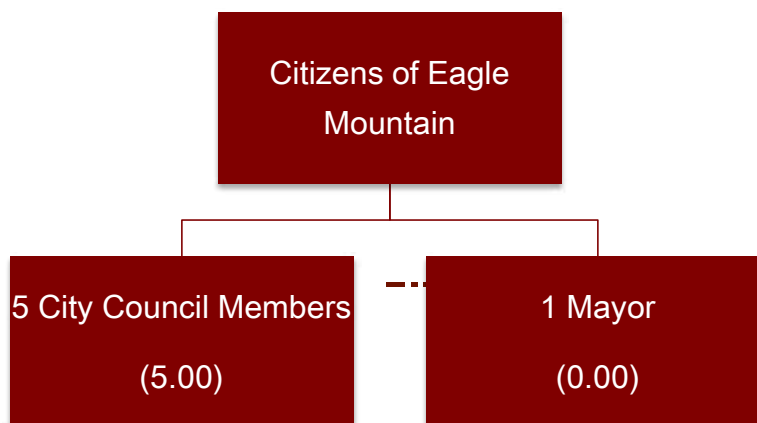
Through responsible and careful policy-making will represent residents and ensuring their safety and well-being.

Department Description

The purpose of city council is to discharge the obligations and responsibilities imposed by State law and City Ordinances, while ensuring 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

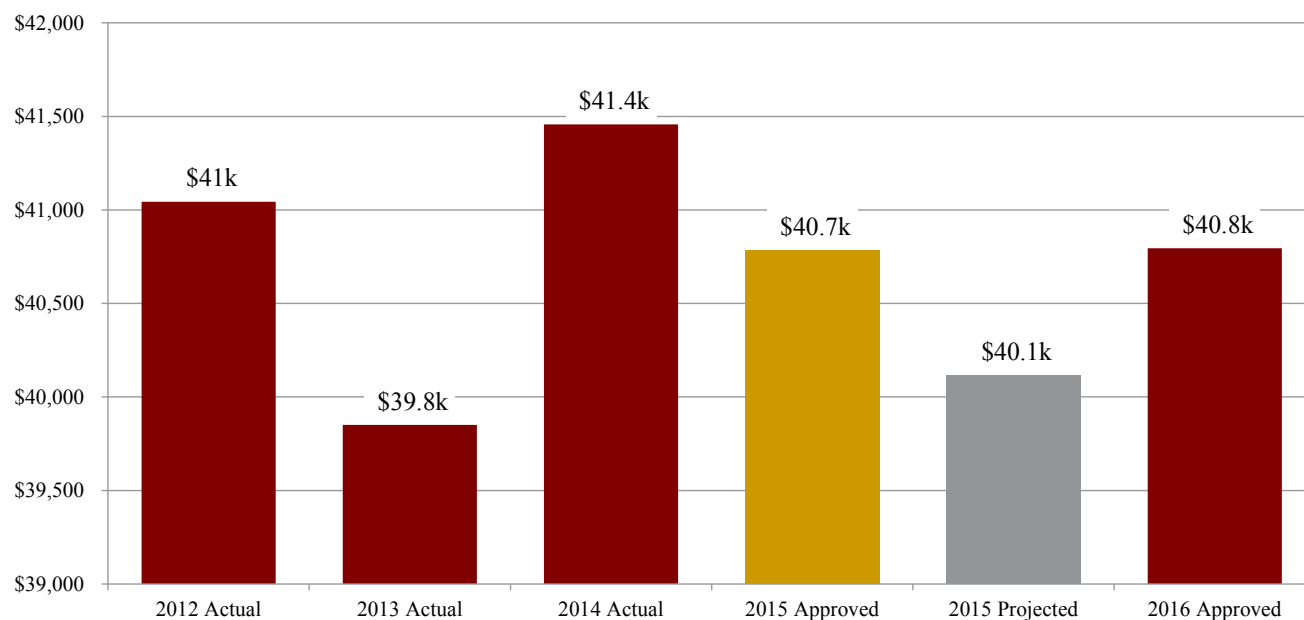


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Legislative Department Personnel Changes

There were no changes to personnel this year.

Legislative Department Expenditure Trends



Legislative

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED BY 0.02%

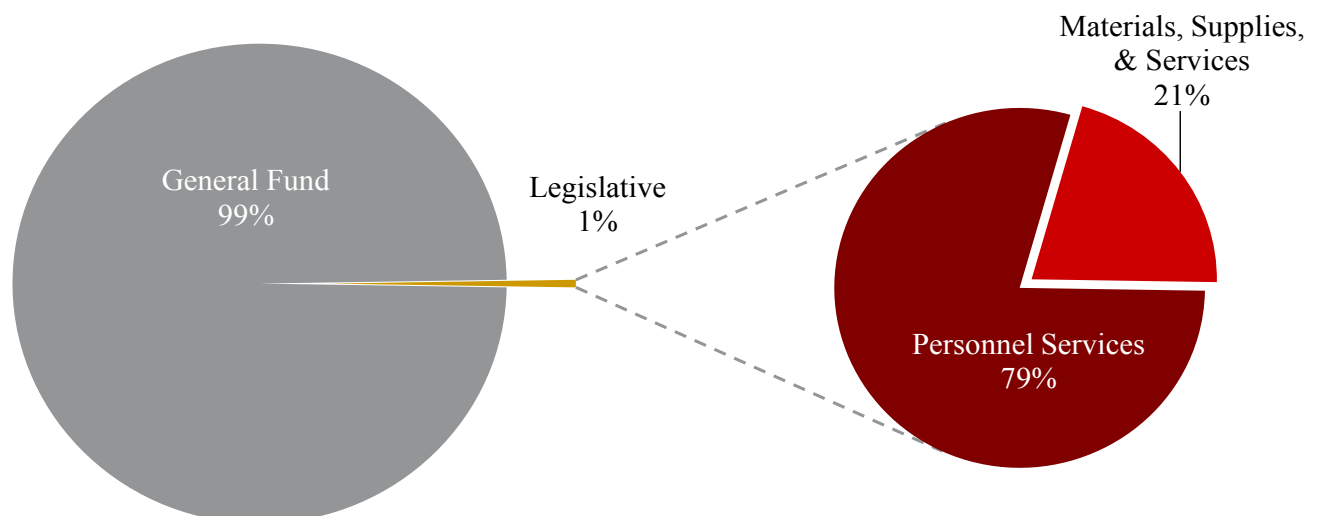
Personnel Services - The difference between personnel services in budget years is not materially significant.

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

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

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41100 - Legislative Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	32,295	32,295	32,295	32,285	32,295	32,295
Materials, Supplies & Services	8,749	7,556	9,162	8,500	7,820	8,500
Capital Outlay						
Interfund Transactions						
Expenditure Total:	41,044	39,851	41,457	40,785	40,115	40,795
REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	41,044	39,851	41,457	40,785	40,115	40,795
Revenue Total:	41,044	39,851	41,457	40,785	40,115	40,795
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

Fund 10 - General						
Department 41100 - Legislative Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries- Full-time Permanent						
1112 Salaries- Part-time Permanent	30,000	30,000	30,000	30,000	30,000	30,000
1300 Employee Benefits						
1311 Bonus						
1511 FICA	1,860	1,860	1,860	1,850	1,860	1,860
1512 Medicare	435	435	435	435	435	435
1531 State Insurance Fund						
Total:	32,295	32,295	32,295	32,285	32,295	32,295
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	138		50	500	500	500
2321 Travel & Training	3,996	2,130	4,505	4,000	4,000	4,000
2369 Meetings	2,488	2,246	2,564	3,000	2,000	3,000
2411 Office Expenses & Supplies	576		688	500	820	500
4531 Professional/Technical Services	688					
5002 Misc. Services & Supplies	179	446	1,015	500	500	500
5003 Special Projects	684	2,734	340			
Total:	8,749	7,556	9,162	8,500	7,820	8,500
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Library

Mission

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

Department Description

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



The Library frequently provides engaging activities geared toward promoting literacy

Goals:

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

Accomplishments:

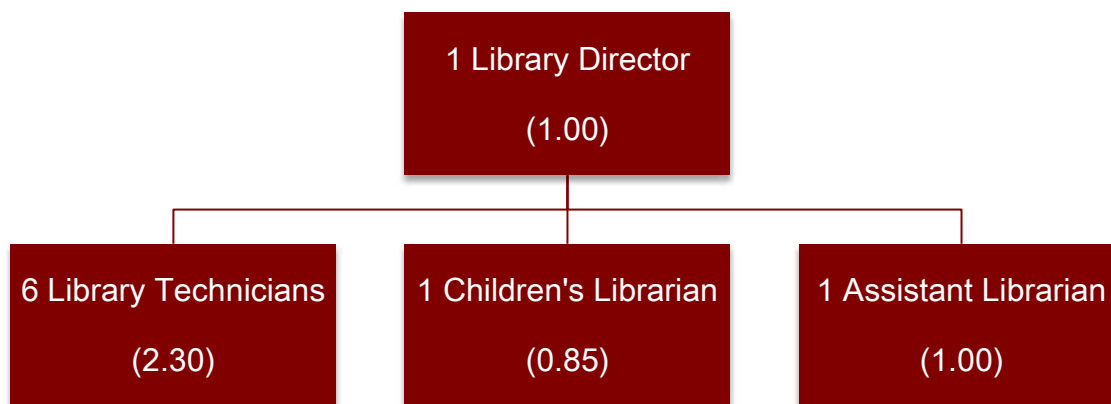
- Received State Certification for 10th year
- Expanded programming through a partnership
- Increased staff training

Library Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Provide High Quality Services				
Department Objective	Provide access to literature on many different platforms				
1.1	Increase usage of online rentals (e-books, e-audiobooks, etc.)	6182	n/a	10494	14000
1.2	Increase number of online users	686	n/a	825	1000
City Objective	Foster Community Involvement				
Department Objective	Hold Library events that are engaging and inclusive for Eagle Mountain Residents				
2.1	Increase number of events held	89	n/a	221	250
2.2	Increase number of attendees to events	2603	n/a	8443	9000



Library Organization

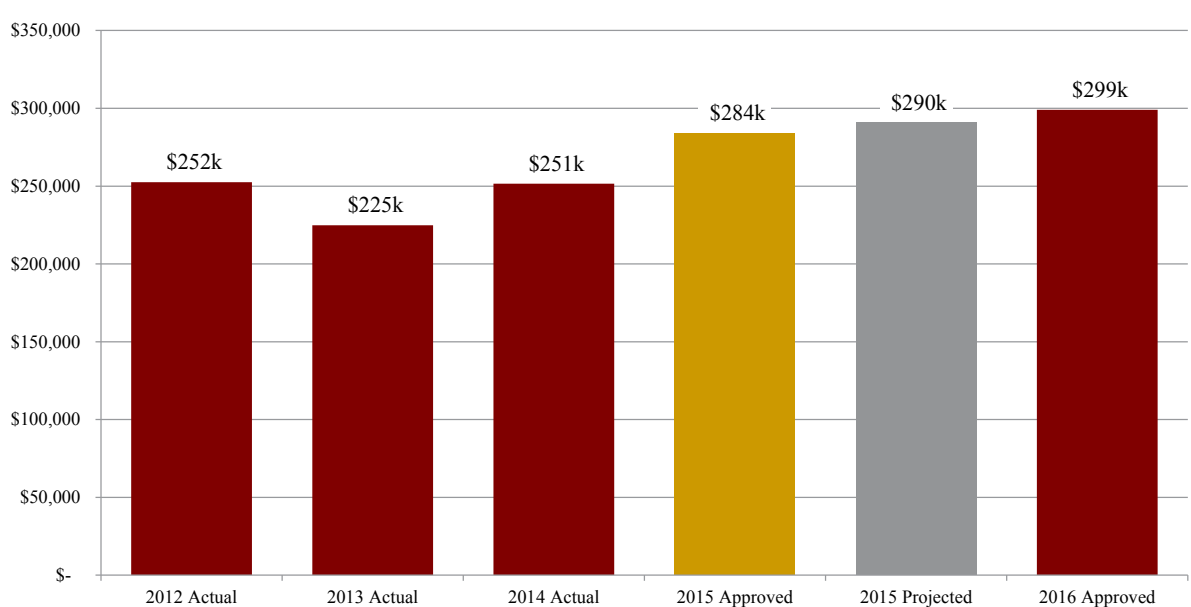


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 5.1%.

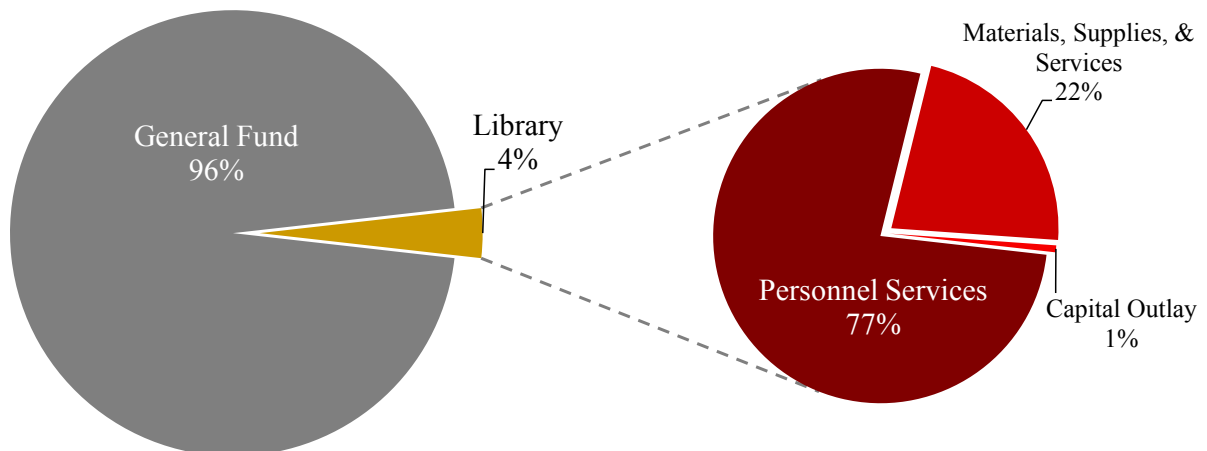
Personnel Services - Due to increases in salary and benefit costs there was an increase in personnel services expenditures (\$7,221).

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

Materials, Supplies & Services - Due to an increase in software and online book supplies the materials, supplies, and services expenditures have increased (\$6,925).

Capital Outlay - Due to computer equipment needs the capital outlay expenditures increased (\$1,000).

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 45800 - Library Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	143,081	161,083	192,101	223,227	230,065	230,448
Materials, Supplies & Services	109,370	49,543	59,225	59,700	60,131	66,625
Capital Outlay		14,203	171	1,000	490	2,000
Interfund Transactions						
Expenditure Total:	252,451	224,829	251,497	283,927	290,686	299,073
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	252,451	224,829	251,497	283,927	290,686	299,073
Revenue Total:	252,451	224,829	251,497	283,927	290,686	299,073
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time			2.00	2.00	2.00	2.00
Part-time/Seasonal	2.52	2.52	3.15	3.15	3.15	3.15
FTE Total:	2.52	2.52	5.15	5.15	5.15	5.15
Fund 10 - General						
Department 45800 - Library Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries		20,833	84,920	93,366	95,896	97,501
1112 PT/Temp Seasonal Salaries	97,654	91,123	49,699	66,479	69,885	67,764
1211 Overtime						
1212 Wellness Benefit					50.00	
1300 Employee Benefits (401k or 457)	3,586	4,483	5,219	5,789	5,951	6,045
1311 Bonus						
1511 FICA	2,408	2,958	2,982	3,524	4,101	4,201
1512 Medicare	1,327	1,534	1,780	2,318	2,254	2,396
1521 Retirement	7,963	10,066	14,555	17,245	17,657	18,008
1531 State Insurance Fund						
1541 Health Insurance	27,334	27,552	29,985	31,242	31,132	31,242
1545 Dental Insurance	2,146	1,879	2,307	2,276	2,462	2,276
1548 Vision Insurance	419	414	414	426	424	426
1561 Long Term Disability	244	241	241	563	251	588
Total:	143,081	161,083	192,101	223,227	230,065	230,448
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	1,454	774	7,138	11,900	11,900	13,025
2321 Travel & Training	545	1,245	380	500	1,100	1,000
2369 Meetings	217	287	95	300	131	300
2411 Office Expenses & Supplies	1,193	3,946	2,492	3,000	3,000	3,000
2513 Equipment, Supplies, & Maintenance	1,665	23	1,794	2,000		2,000
3111 Utilities			600			
4211 Computer Network & Data Process	12,821	14,450	14,000	13,000	15,000	16,300
5002 Misc. Services & Supplies	774					
5791 Library Materials & Books	18,808	18,809	20,738	22,000	22,000	30,000
5793 Replacement Books			10			
5795 Library Materials From Grants	69,629	8,532	11,265	6,000	6,000	
5856 Library Events	2,263	1,476	713	1,000	1,000	1,000
Total:	109,370	49,543	59,225	59,700	60,131	66,625
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
7412 Computer Equipment				1,000	490	2,000
7552 Furniture		14,203	171			
Total:	-	14,203	171	1,000	490	2,000
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

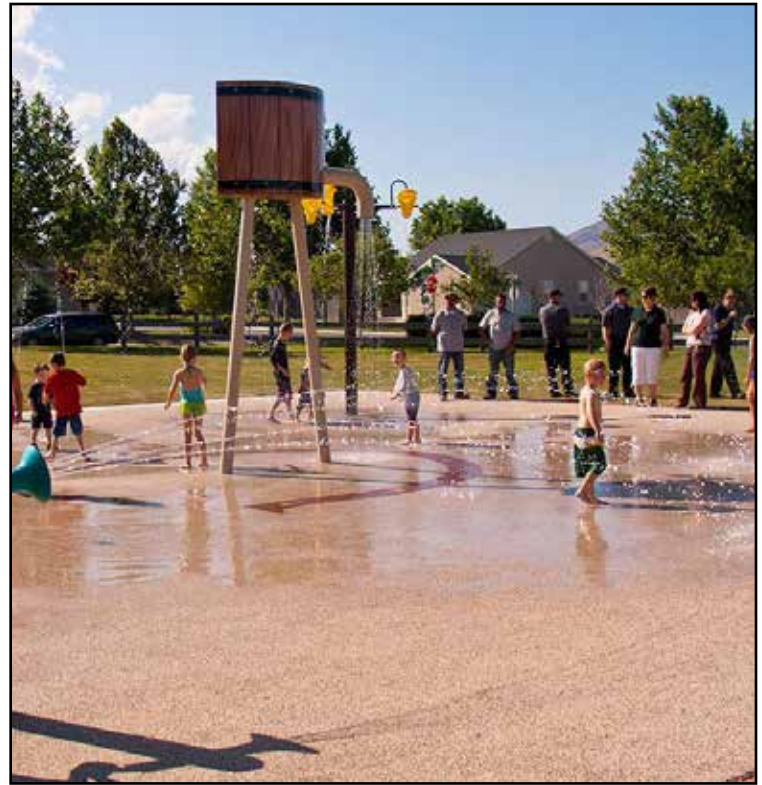
Parks

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

Department Description

The Parks Division is responsible for the beautification and maintenance of parks and open spaces throughout Eagle Mountain City. The division aims not only to construct parks, but to improve undeveloped land while retaining the “small town” feel and openness of the current Eagle Mountain landscape. They provide 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.



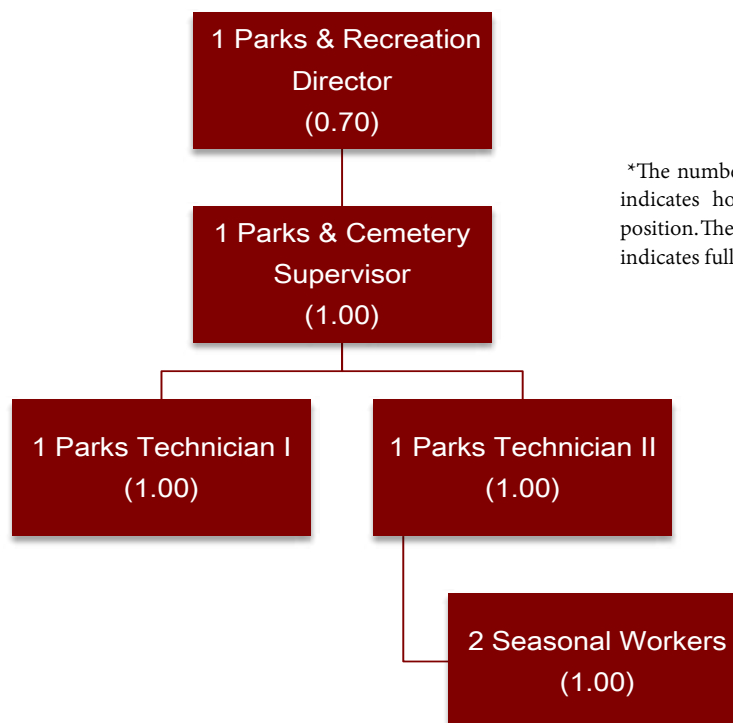
The splash pad at Nolan Park is a popular attraction

Parks Performance Measurements

		2014	2015	2015	2016
		Actual	Proposed	Actual	Proposed
City	Provide Transparency and Accountability for City Funds				
Department Objective	Maintain and improve parks staying within budgetary constraints				
1.1	Work to get grant funding for park improvements (goal will be set next year)	n/a	n/a	n/a	Y
1.2	Track park facility rentals (goal will be set next year)	n/a	n/a	n/a	Y
City	Prioritize Safety Measures for City Employees				
Department Objective	Ensure that all parks employees have a thorough knowledge of safety policies and procedures				
2.1	Hold monthly safety meetings	6	n/a	10	12
2.2	Track number of serious on-the-job injuries	0	0	0	0
City	Improve Customer Service and Public Image				
Department Objective	Seek to improve the Eagle Mountain citizens perception of the parks department				
3.1	Increase City Parks rating in the Citizen Survey	4.71/7	4	3.43/5	4/5



Parks Department Organization

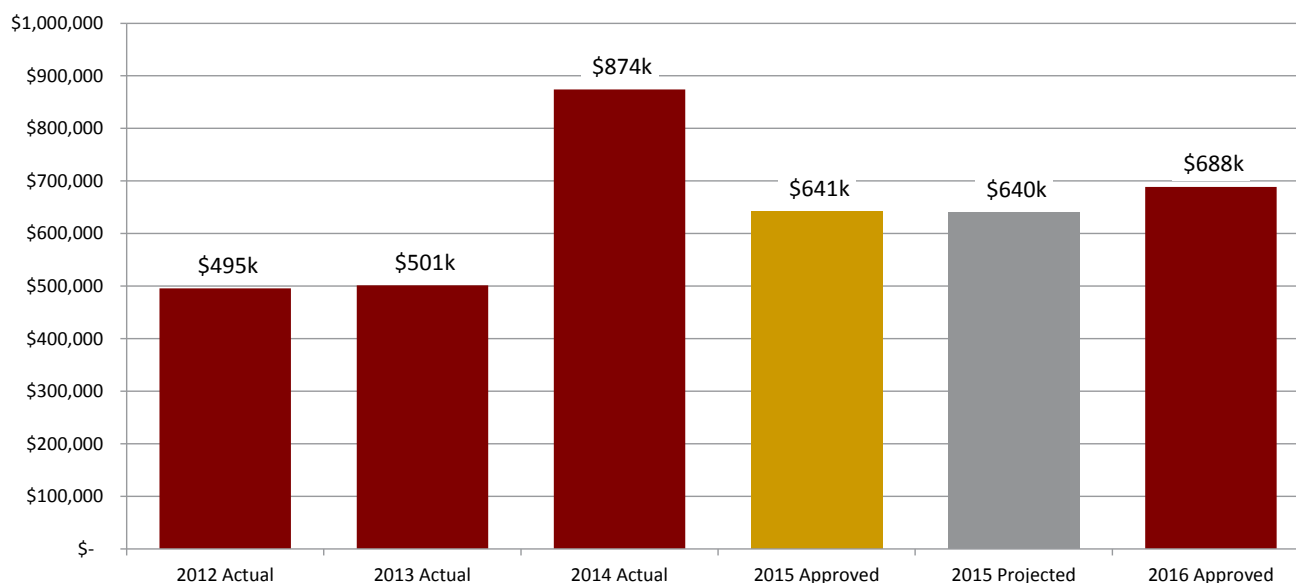


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED BY 6.9% .

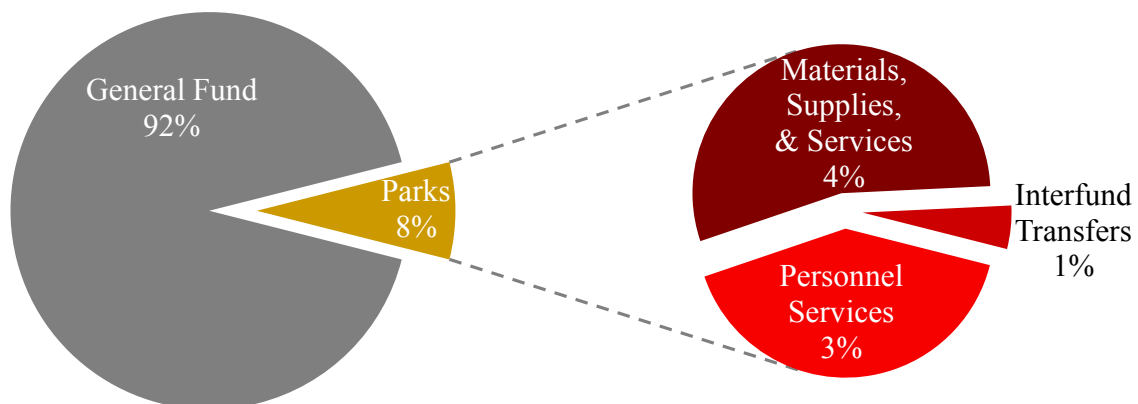
Personnel Services - Two part-time seasonal employees were hired to help with the summer park maintenance needs, this caused an increase in personnel services expenditures (\$45,167).

Interfund Transactions - The parks departments contribution to the fleet fund has lowered decreasing the interfund transactions expenditures (\$7,913).

Materials, Supplies & Services - The difference in materials, supplies, and services expenditures in budget years is not materially significant.

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 45100 - Parks Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	235,098	212,437	239,616	236,180	264,014	281,347
Materials, Supplies & Services	216,671	263,167	416,865	365,103	336,051	375,103
Capital Outlay	18,021	(1)	35,530			
Interfund Transactions	25,831	25,985	182,151	40,303	40,303	32,390
Expenditure Total:	495,622	501,589	874,163	641,586	640,367	688,840
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	495,622	501,589	874,163	641,586	640,367	688,840
Revenue Total:	495,622	501,589	874,163	641,586	640,367	688,840
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	3.50	3.50	5.25	4.00	4.00	3.70
Part-time/Seasonal						1.00
FTE Total:	3.50	3.50	5.25	4.00	4.00	4.70
Fund 10 - General						
Department 45100 - Parks Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	144,091	133,295	154,728	129,397	156,720	155,837
1112 PT/Temp Seasonal Salaries				20,800	20,800	20,800
1113 Salaries - FT Temp		3,148	3,300			
1114 Salaries - PT Temp			285			
1211 Overtime	14,010	11,610	7,846		11,693	
1300 Employee Benefits	8,061	8,121	8,864	8,023	9,859	9,662
1311 Bonus						
1511 FICA		201	205	337	337	337
1512 Medicare	2,248	2,107	2,265	2,027	2,416	2,191
1521 Retirement	21,491	22,833	27,282	23,900	30,970	28,783
1531 State Insurance Fund						
1541 Health Insurance	40,752	28,415	31,010	46,863	27,750	57,798
1545 Dental Insurance	3,190	1,744	2,809	3,414	2,599	4,211
1548 Vision Insurance	635	427	443	639	390	789
1999 Long Term Disability	620	537	580	781	480	940
Total:	235,098	212,437	239,616	236,180	264,014	281,347
MATERIALS, SUPPLIES & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, subscriptions, & memberships	175	322	175	750	750	750
2321 Travel & Training	630	1,089	1,098	2,125	2,125	2,125
2369 Meetings	49			200	200	200
2411 Office Expenses & Supplies					142	
2431 Uniforms & Clothing	1,854	1,951	1,388	1,800	1,800	1,800
2513 Equipment Supplies & Maintenance	17,139	18,503	11,644	19,000	24,390	21,000
2610 Buildings & Ground Maintenance	1,738	3,231	1,283	5,000	5,000	5,000
3111 Utilities			23,234			
4531 Professional/Technical Services	152,402	203,647	321,959	280,000	239,976	288,000
4811 Equipment Rental/Lease	7,131	8,807	9,815	14,228	17,668	14,228
5410 Landscaping Maintenance	24,042	24,460	18,567	30,000	30,000	30,000
5420 Trail Maintenance	8,148	1,157	27,702	10,000	12,000	10,000
5425 Silverlake Trees	2,514					
5721 Chemicals & Fertilizers	850			2,000	2,000	2,000
Total:	216,671	263,167	416,865	365,103	336,051	375,103
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment	18,021	(1)	35,530			
Total:	18,021	(1)	35,530	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9118 Transfer to Impact Fee Fund			150,838			
9154 Transfer to Fleet Fund	25,831	25,985	31,313	40,303	40,303	32,390
Other Fund Transfer						
Total:	25,831	25,985	182,151	40,303	40,303	32,390

Planning

Mission

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

Department Description

The Planning Department oversees land use and zoning within the City, so as to ensure consistency with State and City laws, and provide for compatible development that protects the general health, safety, and welfare of the public. By doing so, this helps the City to have a 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.



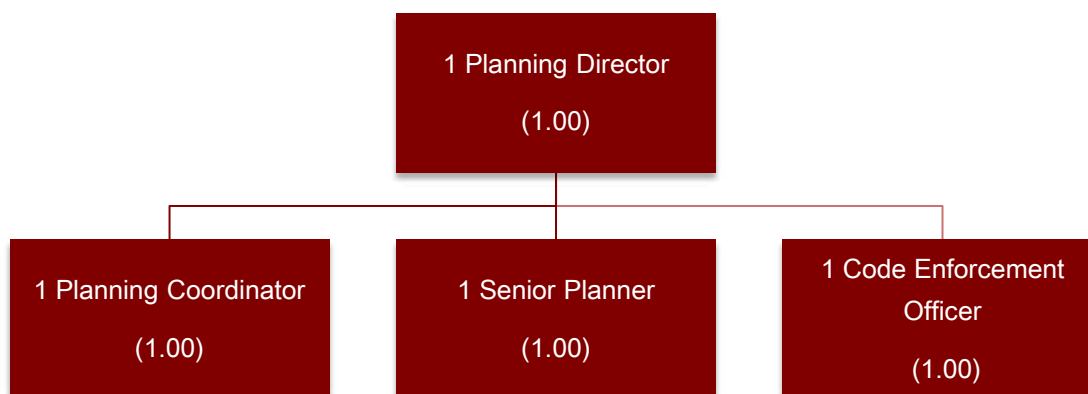
The department plans for the growth and development of Eagle Mountain City

Planning Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Provide High Quality Services				
Department Objective	Update Project Tracking Systems				
1.1	Increase the number of Old Digital and Paper Projects updated (next year a goal will be set)	n/a	n/a	n/a	Y
1.2	Increase the average time between project submittal and approval (next year a goal will be set)	n/a	n/a	n/a	Y
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase Quality of Life for Residents				
2.1	Increase the number of acres of parks and open spaces (next year a goal will be set)	n/a	n/a	n/a	Y
2.2	Improve current parks and opens paces through the development process and their monetary value (next year a goal will be set)	n/a	n/a	n/a	Y



Planning Department Organization



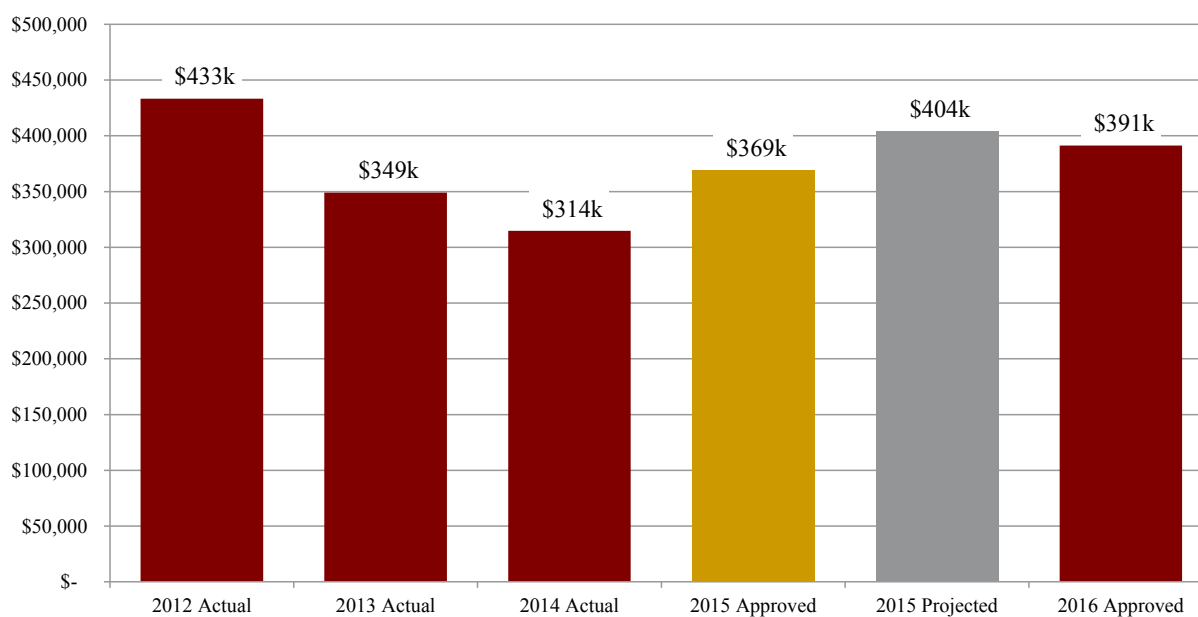
Planning

*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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 5.6%.

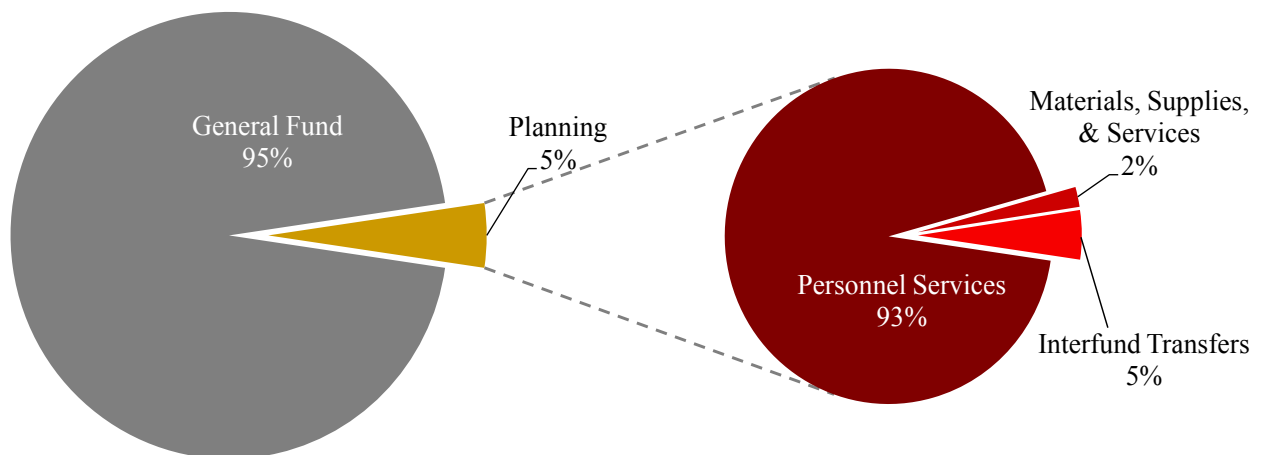
Personnel Services - Regular increases in salary and benefit costs accounts for the small increase in the personnel service expenditures (\$7,819).

Interfund Transactions - The planning department has a need for a vehicle and so they will contribute to the fleet fund, increasing their interfund transaction expenditures (\$18,557).

Materials, Supplies & Services - The eliminated need for professional and technical services caused a decrease in materials, supplies, and services expenditures (\$4,335).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41800 - Planning Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	240,007	269,431	305,612	357,305	392,488	365,124
Materials, Supplies & Services	188,912	74,666	9,090	11,875	11,389	7,540
Capital Outlay						
Interfund Transactions	4,366	4,894				18,557
Expenditure Total:	433,285	348,991	314,701	369,180	403,877	391,221
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	433,285	348,991	314,701	369,180	403,877	391,221
Revenue Total:	433,285	348,991	314,701	369,180	403,877	391,221
PERSONNEL SUMMARY(FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	2.83	2.83	4.33	4.00	4.00	4.00
Part-time/Seasonal						
FTE Total:	2.83	2.83	4.33	4.00	4.00	4.00

Fund 10 - General Department 41800 - Planning Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	173,075	180,401	199,896	236,178	264,425	242,348
1112 Part-Time Salaries		2,750	8,720			
1211 Overtime					434	
1300 Employee Benefit	11,738	14,358	13,876	14,643	18,905	15,026
1311 Bonus						
1511 FICA	1,289	1,088	541			
1512 Medicare	2,452	2,584	2,840	3,425	3,804	3,514
1521 Retirement	20,119	27,275	34,039	33,745	47,136	34,885
1531 State Insurance Fund						
1541 Health Insurance	28,108	37,188	40,947	62,484	51,576	62,484
1545 Dental Insurance	2,133	2,527	3,346	4,552	4,387	4,552
1548 Vision Insurance	430	543	578	852	714	852
1561 Long Term Disability	663	716	831	1,425	1,108	1,462
Total:	240,007	269,431	305,612	357,305	392,488	365,124
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	726	692	826	1,400	1,400	1,400
2321 Travel & Training	3,021	1,617	3,276	5,365	5,365	5,440
2369 Meetings	208	107	161	300	300	300
2431 Uniforms & Clothing	264	114		400	400	400
2531 Mileage Reimbursement				100	100	
3111 Utilities			2,699			
4261 Software,Maintenance & GIS	34,342	225	250			
4531 Professional/Technical Services				3,810	3,324	
5001 Misc. Services & Supplies	170	100		500	500	
6550 Capital - Studies (JLUS)	147,114	70,793				
6810 Discounts of Permit Fees	3,066	1,017	1,878			
Total:	188,912	74,666	9,090	11,875	11,389	7,540
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	4,366	4,894				18,557
Total:	4,366	4,894	-	-	-	18,557

Police



Keeping Eagle Mountain City safe and educated

Mission

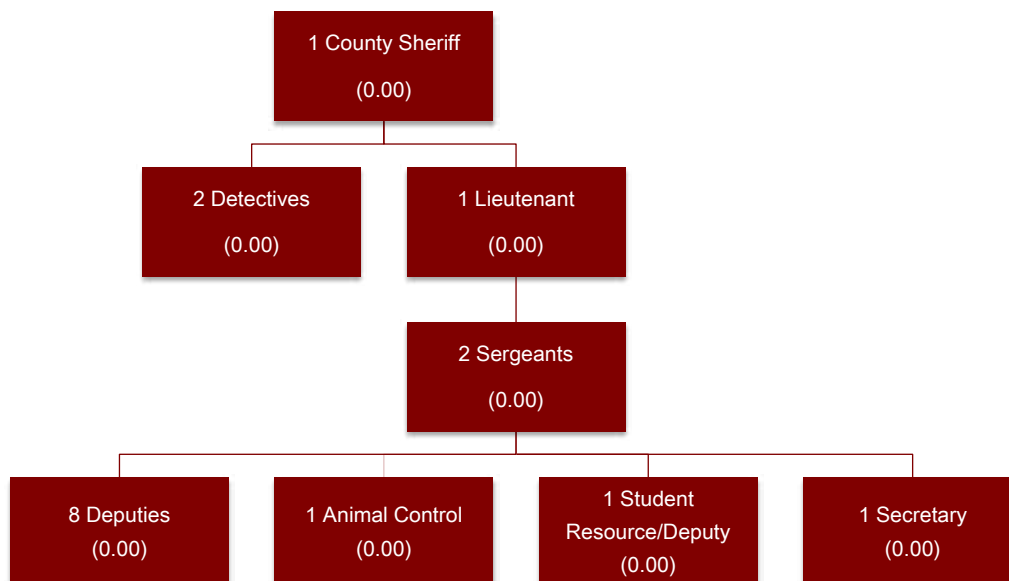
The mission of the Utah County Sheriff's Office is to professionally and effectively meet its delegated and statutory responsibilities. To do so, the office is organized to provide quality protection and services to the citizens of Utah County in a cost effective manner.

Department Description

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



Police Department Organization



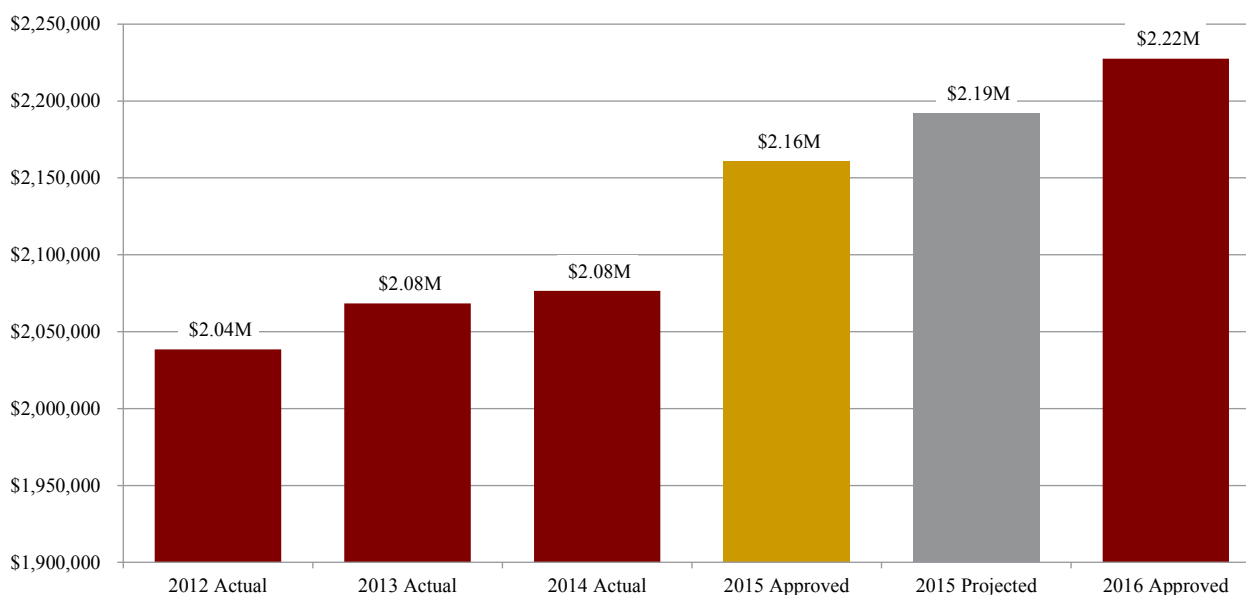
*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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

Police Department Personnel Changes

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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 3.0%.

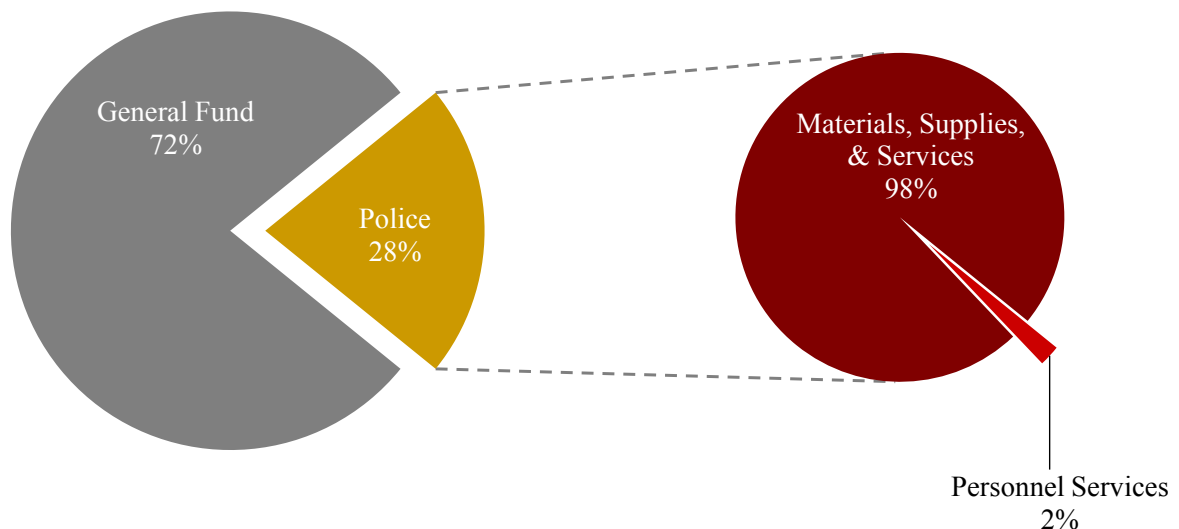
Personnel Services - There is no change in the personnel service expenditures in budget years.

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

Materials, Supplies & Services - Due to increase costs to contracted services such as animal control, police, and dispatch materials, supplies, and services expenditures have increased (\$66,878).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 42100 - Police Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	45,970	46,951	60,908	46,009	48,919	46,009
Materials, Supplies & Services	1,992,499	2,021,452	2,015,666	2,114,622	2,142,923	2,181,500
Capital Outlay						
Interfund Transactions						
Expenditure Total:	2,038,469	2,068,403	2,076,574	2,160,631	2,191,842	2,227,509
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	2,038,469	2,068,403	2,076,574	2,160,631	2,191,842	2,227,509
Revenue Total:	2,038,469	2,068,403	2,076,574	2,160,631	2,191,842	2,227,509
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal	4.52	4.52	4.52	4.52	4.52	4.52
FTE Total:	4.52	4.52	4.52	4.52	4.52	4.52

Fund 10 - General Department 42100 - Police Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1112 PT/Temp Seasonal Salaries	42,703	43,615	56,579	42,438	45,140	42,438
1211 Overtime						
1300 Employee Benefit						
1311 Bonus				325	325	325
1511 FICA	2,648	2,704	3,508	2,631	2,799	2,631
1512 Medicare	619	632	821	615	655	615
1521 Retirement						
Total:	45,970	46,951	60,908	46,009	48,919	46,009
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
3111 Utilities			4,358			
4410 Animal Control (NUVASSSD Cost)	21,041	18,139	23,985	25,000	24,642	30,000
4520 Contract Services	1,857,277	1,883,789	1,883,021	2,056,622	2,056,622	2,100,000
4520 Contract Services (Citation Credit)				(60,000)	(60,000)	(60,000)
4525 Utah Valley Dispatch	110,868	106,446	87,528	78,000	96,086	94,500
5002 Misc. Services & Supplies		499	604		10,573	2,000
5859 RadWomen		288	4,102	500	500	500
5860 RadKids-Women/Community Safety/VIPS	3,312	6,254	5,668	7,500	7,500	7,500
5861 Communities That Care Program		6,038	6,399	7,000	7,000	7,000
Total:	1,992,499	2,021,452	2,015,666	2,114,622	2,142,923	2,181,500
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

Public Information

Mission

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

Department Description

The Public Information Director manages the content of the City website and social media, writes and distributes media releases and other communication for the City, publishes *The Eagle's View* newsletter, coordinates volunteer projects, facilitates community relations, and promotes the events and activities of the City.

FY 2015 Accomplishments:

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

FY 2016 Strategic Goals:

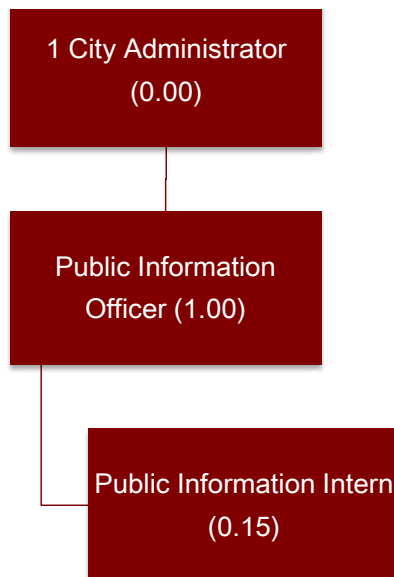
- Implement Everbridge emergency notification system.
- Implement SeamlessDocs, online forms with payment integration, for website.
- Promotional/Marketing campaign for City's 20th anniversary in 2016.

Public Information Performance Measurements

		2014	2015	2015	2016
		Actual	Proposed	Actual	Proposed
City	Improve Customer Service and Public Image				
Department Objective	Maintain and improve parks staying within budgetary constraints				
1.1	Respond in a timely manner to questions and concerns from citizens and other stakeholders (goal will be set next year)	n/a	n/a	n/a	Y
1.2	Resolve issues with a positive outcome and positive feedback from citizens (goal will be set next year)	n/a	n/a	n/a	Y
City	Foster Community Involvement				
Department Objective	Communicate with the citizens via social media and other technology platforms such as apps				
2.1	Encourage residents to register for the Everbridge emergency notification system (goal will be set next year)	n/a	n/a	n/a	Y
2.2	Continually solicit followers on City social media and email subscriptions	n/a	n/a	n/a	Y
City	Provide High Quality Services				
Department Objective	Seek to improve the Eagle Mountain citizens perception of the Public Information department				
3.1	Increase Public Information rating in the Citizen Survey	4.15/5	n/a	3.8/5	4/5



Public Information Organization

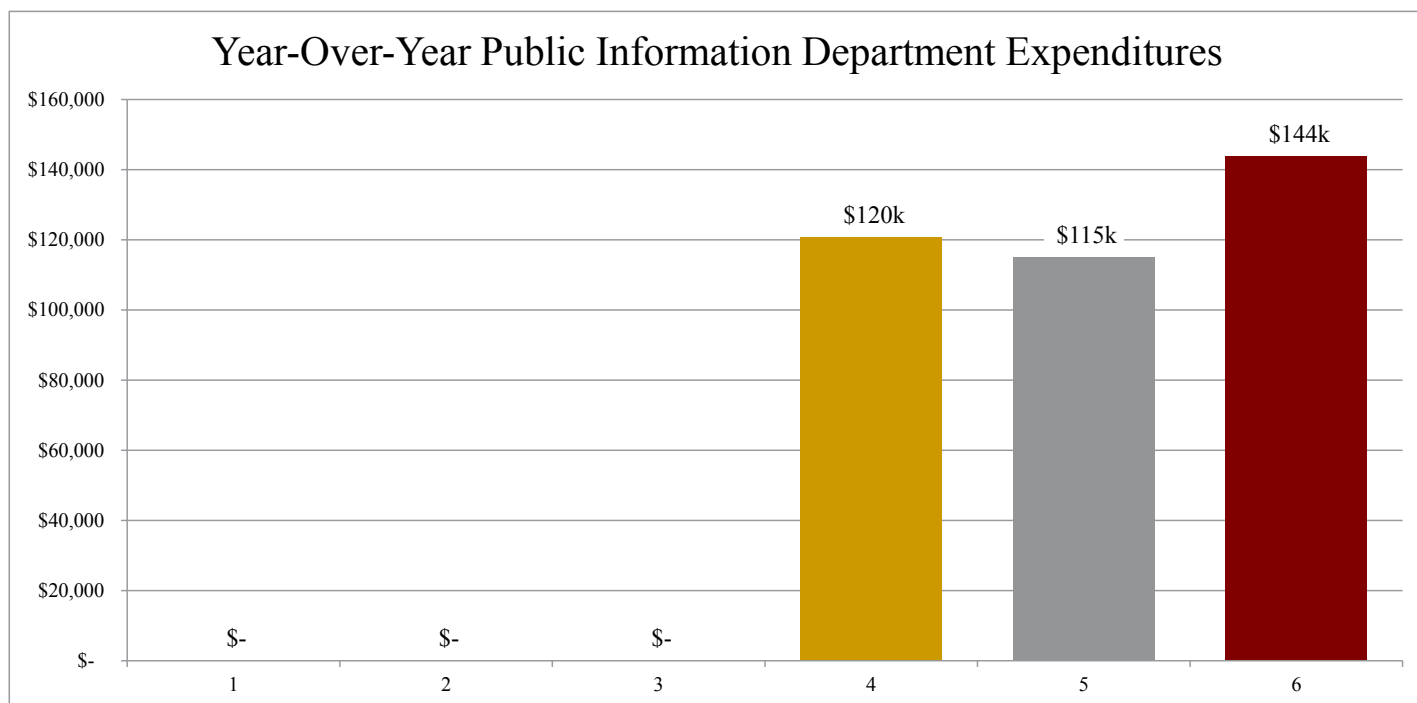


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Public Information Personnel Changes

There were no changes in personnel.

Public Information Expenditure Trends



Public Information

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 16.2%

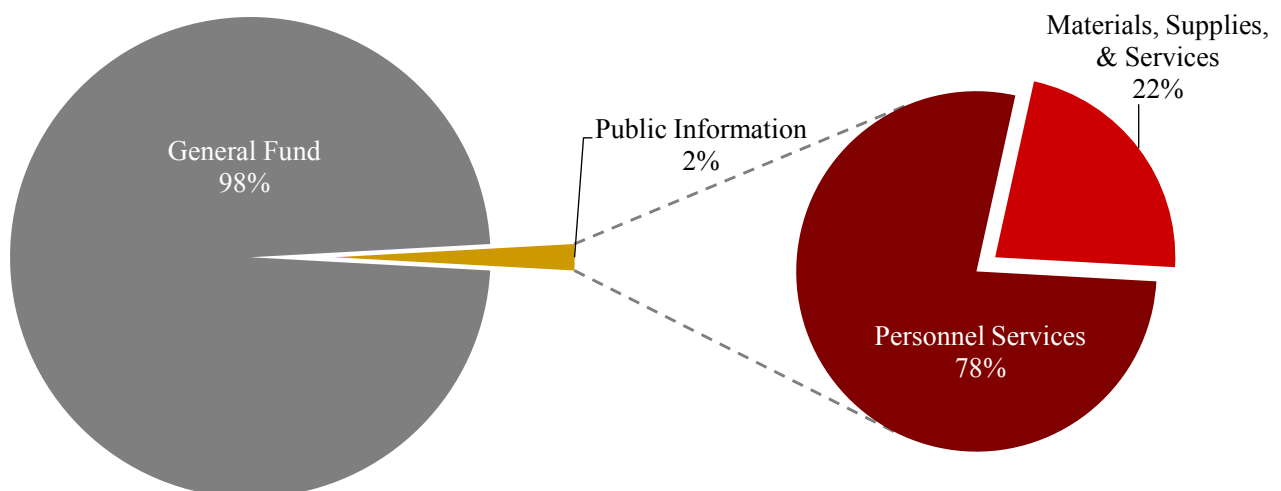
Personnel Services - Due to a summer intern being hired, personnel services expenditures have increased (\$4,151).

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

Materials, Supplies & Services - Materials, supplies, and services expenditures have increased in order to include promotional and marketing expenses related to the City's 20th anniversary, newsletter mailing and printing for the growing city, and a mass notification system (\$19,110).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41970 - Non-Departmental - Public Information Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				107,479	102,314	111,630
Materials, Supplies & Services				13,140	12,676	32,250
Capital Outlay						
Interfund Transactions						
Expenditure Total:	-	-	-	120,619	114,989	143,880
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues				120,619	114,989	143,880
Revenue Total:	-	-	-	120,619	114,989	143,880
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				1.00	1.00	1.00
Part-time/Seasonal						0.15
FTE Total:	-	-	-	1.00	1.00	1.15

Fund 10 - General						
Department 41970 - Non-Departmental - Public Information Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT				72,092	69,223	72,092
1112 Salaries - PT						3,856
1115 Unemployment						
1211 Overtime						
1300 Employee Benefits				4,470	4,292	4,470
1511 FICA						239
1512 Medicare				1,045	971	1,101
1521 Retirement				12,465	12,785	12,465
1531 State Insurance Fund						
1541 Health Insurance				15,621	13,564	15,621
1545 Dental Insurance				1,138	1,066	1,138
1548 Vision Insurance				213	183	213
1551 HSA Admin Fees						
1561 Long Term Disability				435	229	435
Employee Assistance Plan						
Total:	-	-	-	107,479	102,314	111,630
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships				390	390	500
2321 Travel & Training				1,500	1,500	1,500
2369 Meetings				50	50	50
2421 Postage				11,000	10,536	
4531 Professional & Technical Services						6,000
4541 Printing and Mailing						20,000
5003 Special Projects				200	200	4,200
Total:	-	-	-	13,140	12,676	32,250
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
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.

Department Description

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



Providing professional service and transparency to the City

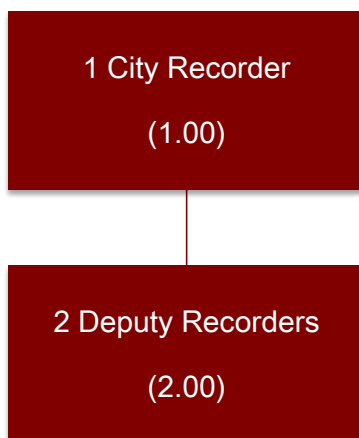
The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder also prepares agenda packets and coordinates the public hearings for City Council meetings, attends and maintains records of such meetings, manages all City owned property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

Recorder Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City	Provide High Quality Services				
Department Objective	Distribute information regarding City business in a timely manner				
1.1	Have draft minutes prepared and presented for approval at next City Council meeting	n/a	n/a	n/a	100%
1.2	Distribute packets and post agendas for Council by 5:00 PM the Thursday prior to the meeting	n/a	n/a	n/a	100%
1.3	Post all the City's agendas, including City Council, Boards, & Commissions on the States website 24 hours prior to the meeting	n/a	n/a	n/a	100%
1.4	Post supporting documents on the City website the Friday prior to the meeting	n/a	n/a	n/a	100%
City	Improve Customer Service and Public Image				
Department Objective	Ensure residents are up to date on all current City laws and receiving responses to requests regarding the Recorder's Office				
2.1	Post approved ordinances on website the day they are effective	n/a	n/a	n/a	95%
2.2	Respond to Gramma requests within 5 business days	n/a	n/a	n/a	95%



Recorder's Office Organization

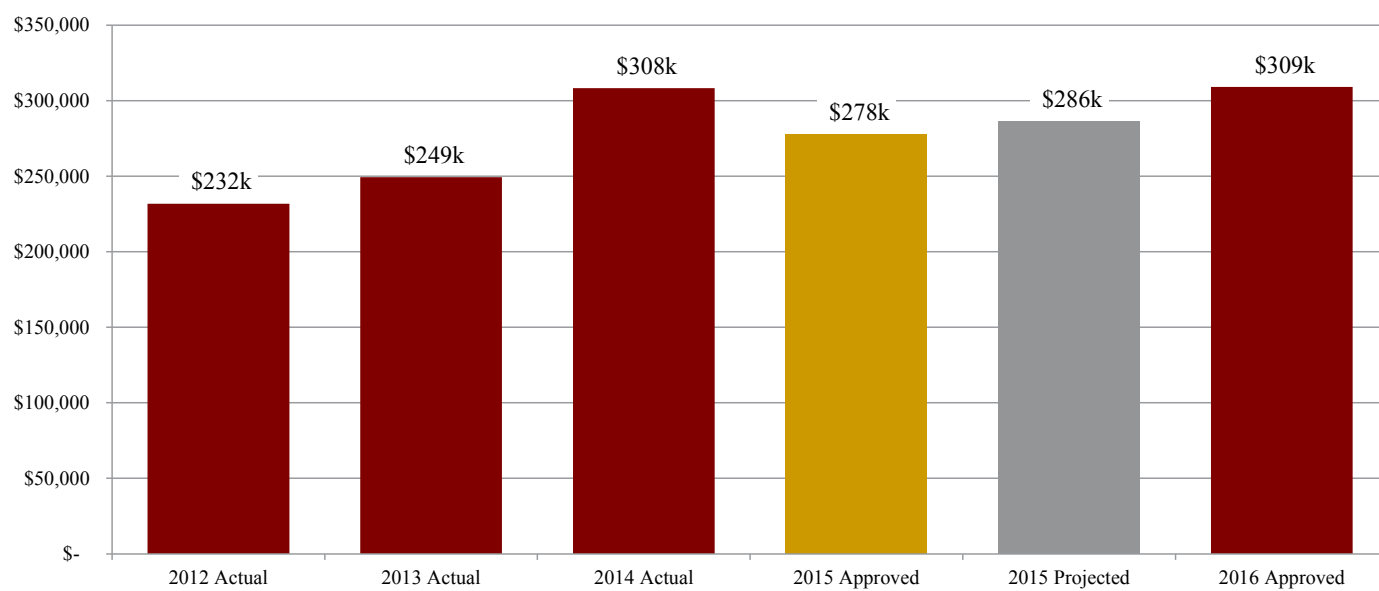


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Recorder's Office Personnel Changes

There were no changes to personnel this year.

Recorder's Office Expenditure Trends



Recorder

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 10.2%.

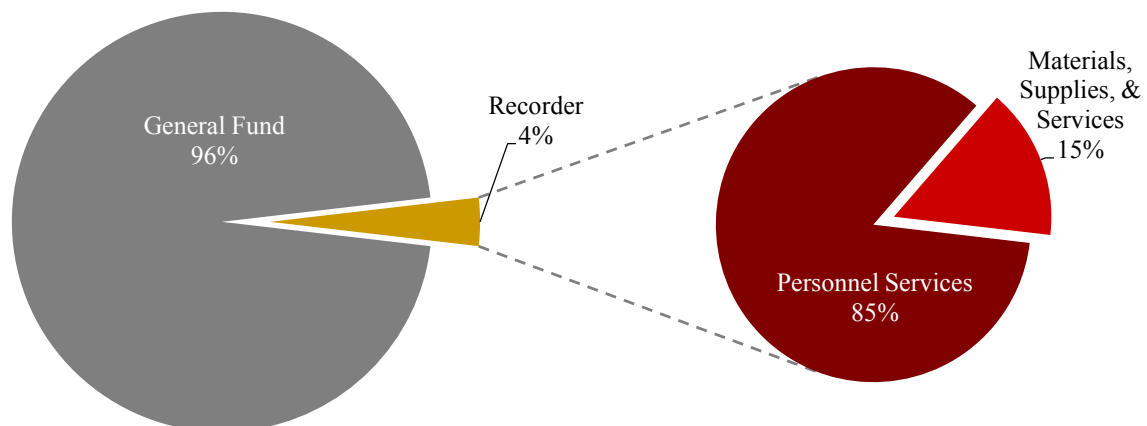
Personnel Services - Regular increases in salary and benefit costs accounts for the increase in the personnel service expenditures (\$15,014).

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

Materials, Supplies & Services - Due to this being an election year, materials, supplies, and services expenditures have increased (\$16,400).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Division 41110 - Recorder Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	207,040	219,702	222,209	246,228	258,844	261,241
Materials, Supplies & Services	21,282	21,304	70,791	31,500	27,308	47,900
Capital Outlay	3,474	8,351	15,318			
Interfund Transactions						
Expenditure Total:	231,796	249,357	308,318	277,728	286,153	309,141
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	231,796	249,357	308,318	277,728	286,153	309,141
Revenue Total:	231,796	249,357	308,318	277,728	286,153	309,141
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed	1.00	1.00	1.00	1.00	1.00	1.00
Full-time	2.00	2.00	2.00	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	3.00	3.00	3.00	3.00	3.00	3.00

Fund 10 - General						
Division 41110 - Recorder Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	144,842	148,887	144,859	154,124	160,735	165,972
1211 Overtime	611	246	1,444		488	
1212 Wellness Benefit					150	
1300 Employee Benefits	11,226	13,457	13,248	9,556	13,835	10,290
1311 Bonus						
1511 FICA						
1512 Medicare	1,981	2,046	2,011	2,235	2,245	2,407
1521 Retirement	19,023	23,395	26,122	28,467	29,539	30,655
1531 State Insurance Fund						
1541 Health Insurance	25,073	27,660	29,813	46,863	46,863	46,863
1545 Dental Insurance	3,115	2,818	3,460	3,414	3,693	3,414
1548 Vision Insurance	542	560	621	639	637	639
1561 Long Term Disability	626	632	632	930	658	1,001
Total:	207,040	219,702	222,209	246,228	258,844	261,241
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships	1,235	940	1,530	1,100	1,100	1,100
2211 Public Notices	3,980	8,146	16,200	10,000	7,000	10,000
2321 Travel & Training	2,351	2,808	1,528	4,000	4,000	4,000
2369 Meetings	422	143	165	300	300	300
2531 Mileage Reimbursement	257	266		500	347	500
4138 Property Taxes	956	2,866	35,826			
4139 Recording Fees	66	3,117	1,074	3,000	3,000	3,000
4261 Computer Software & Maintenance	275			5,000	5,000	5,000
4531 Professional/Technical Services	1,465	2,645	2,188	5,000	3,962	5,000
4532 Record Transcription Services			135	2,000	2,000	2,000
4950 Elections	10,274	375	12,145	600	600	17,000
Total:	21,282	21,304	70,791	31,500	27,308	47,900
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7412 Computer/Office Equipment		7,665	14,162			
7425 Codification of City Records	3,474	686	1,156			
Total:	3,474	8,351	15,318	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
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.

Department Description

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

Youth Sports

- Soccer (Fall/Spring)
- Baseball
- Basketball

Adult Sports

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



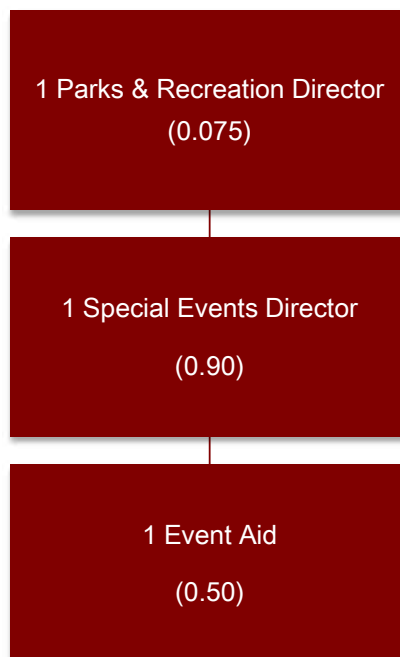
Providing quality youth and adult recreational opportunities

Recreation Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City	Provide High Quality Services				
Department Objective	Ensure recreation employees and volunteers know and perform their assigned duties				
1.1	Provide training for coaches before the start of each youth sport using emails and meetings (next year a goal will be set)	n/a	n/a	n/a	Y
1.2	Provide more consistency with umpires and referees (next year a goal will be set)	n/a	n/a	n/a	Y
City	Foster Community Involvement				
Department Objective	Ensure recreation programs include as many different types of residents as possible				
2.1	Improve existing recreation programming by getting community feedback (next year a goal will be set)	n/a	n/a	n/a	Y
2.2	Expand programs to include different demographics (next year a goal will be set)	n/a	n/a	n/a	Y



Recreation Department Organization

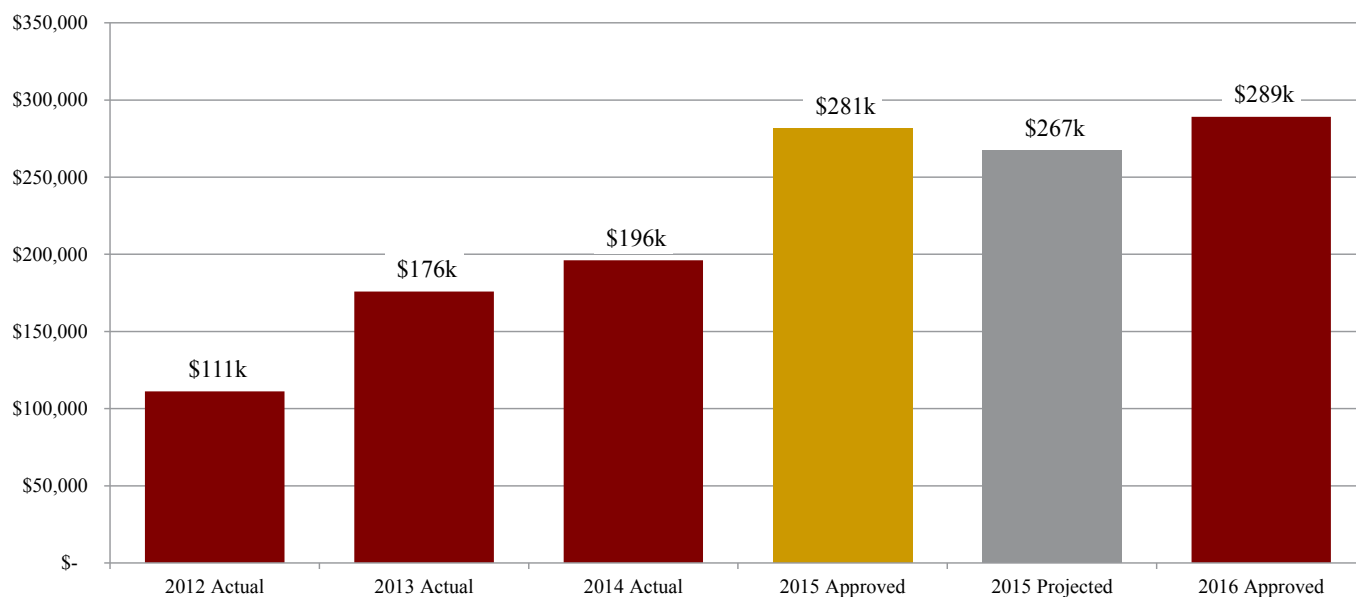


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Recreation Department Personnel Changes

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

Recreation Department Expenditure Trends



Recreation

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 2.6%.

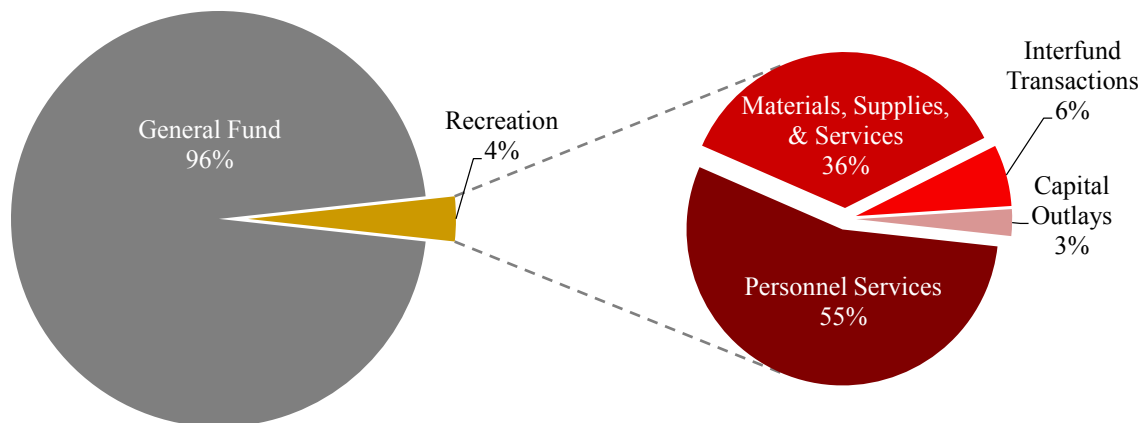
Personnel Services - Regular increases in salary and benefit costs accounts for the increase in the personnel service expenditures (\$7,043).

Interfund Transactions - The recreation department lowered their contribution to the fleet fund which decreased their interfund transaction expenditures (\$3,453).

Materials, Supplies & Services - The cost of sport field paint was included in the recreation department budget this year, which caused an increase in materials, supplies, and services expenditures (\$4,050).

Capital Outlay - There is no difference in capital outlay expenditures in budget years.

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41940 - Recreation Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	44,958	86,437	114,499	151,461	142,298	158,504
Materials, Supplies & Services	66,282	89,514	74,699	100,150	95,079	104,200
Capital Outlay				8,000	8,000	8,000
Interfund Transactions			6,870	21,936	21,936	18,483
Expenditure Total:	111,240	175,951	196,068	281,547	267,312	289,187
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	111,240	175,951	196,068	281,547	267,312	289,187
Revenue Total:	111,240	175,951	196,068	281,547	267,312	289,187
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	1.00	1.00	1.00	2.00	2.00	2.08
Part-time/Seasonal			0.95	1.20	1.20	1.20
FTE Total:	1.00	1.00	1.95	3.20	3.20	3.28

Fund 10 - General						
Department 41940 - Recreation Summary						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries FT	27,298	41,216	43,160	71,021	60,709	74,448
1112 Salaries PT		14,127	38,000	25,709	25,709	25,709
1211 Overtime	2,444	3,896	2,041	1,000	3,619	1,000
1300 Employee Benefits	1,820	2,941	2,801	4,403	5,114	4,951
1311 Bonus						
1511 FICA		876	2,140	416	1,583	416
1512 Medicare	413	833	1,113	1,403	1,434	1,531
1521 Retirement	4,043	7,053	7,810	13,117	13,002	14,749
1531 State Insurance Fund						
1541 Medical Insurance	8,015	14,145	15,944	31,242	28,224	32,414
1545 Dental	677	966	1,128	2,276	2,243	2,361
1548 Vision	131	216	202	426	385	442
1561 Long Term Disability	117	170	160	448	275	482
Total:	44,958	86,437	114,499	151,461	142,298	158,504
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, subscriptions, and memberships			1,240	200	200	200
2321 Travel/Training	75	718		1,550	1,550	1,500
2431 Uniforms			489	600	868	600
2513 Equipment Supplies & Maintenance						5,000
3111 Utilities			600			
4531 Professional & Technical Services			2,607	3,600	3,161	3,600
4610 Officials	9,248	375				
5750 Youth Soccer (Spring) - Formerly Youth Sports	58,097	1,182	5,883	7,000	7,000	7,000
5751 Youth Soccer (Fall)		9,094	9,029	10,000	6,000	10,000
5752 Youth Baseball		23,883	17,403	25,000	25,000	25,000
5753 Youth Basketball		34,739	29,187	35,000	35,000	35,000
5754 Adult Softball		14,198	3,371	4,900	4,000	4,000
5755 Adult Volleyball		3,117	2,767	2,100	2,100	2,100
5756 Adult Basketball (Change to Men's)		2,208	2,124	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	2,500
5862 Pass-Through	(1,138)					
Total:	66,282	89,514	74,699	100,150	95,079	104,200
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay				8,000	8,000	8,000
Total:	-	-	-	8,000	8,000	8,000
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund			6,870	21,936	21,936	18,483
Total:	-	-	6,870	21,936	21,936	18,483

Senior Council



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

Mission

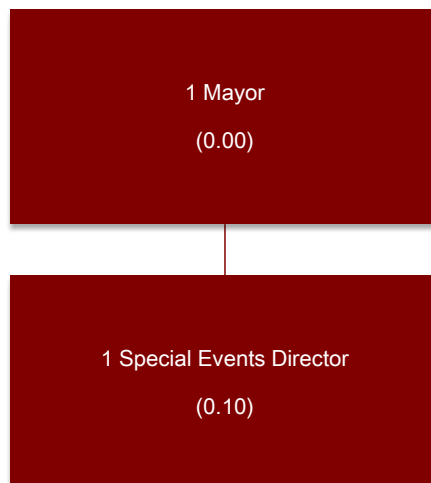
To provide Eagle Mountain City residents who classify as senior citizens with opportunities to participate in the democratic process at the municipal level, as well as provide meaningful contributions to the City and recommendations to the City Council on issues related to the seniors in the community.

Department Description

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



Senior Council Staff Organization

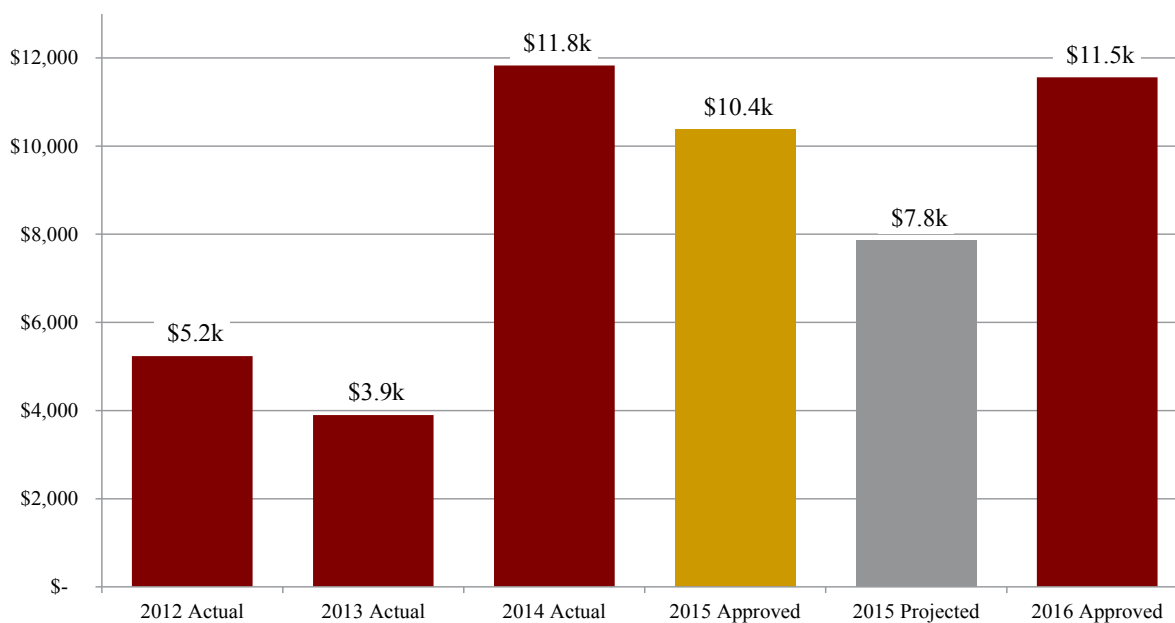


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Senior Council Personnel Changes

FTEs decreased by .05.

Senior Council Expenditure Trends



Senior Council

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 10.3%.

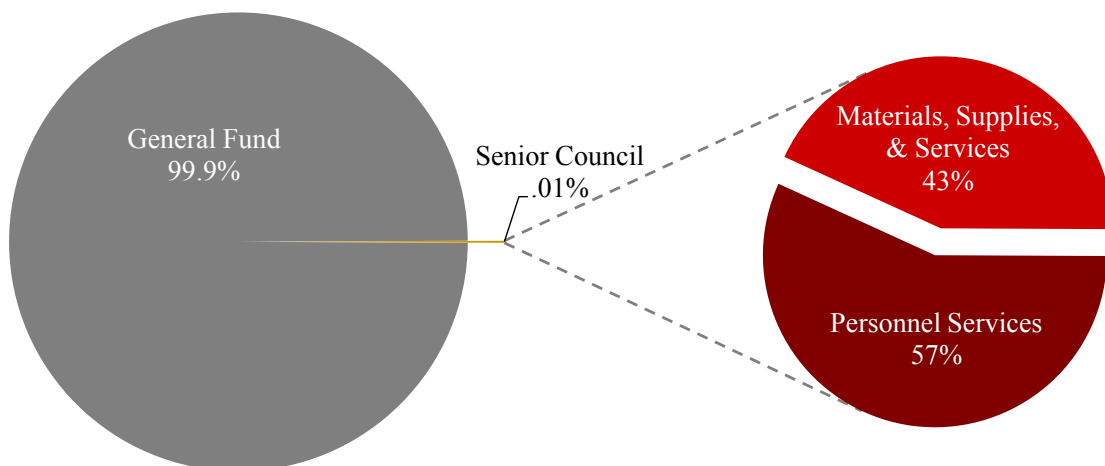
Personnel Services - Regular increases in salary and benefit costs accounts for the increase in the personnel service expenditures (\$1,194).

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

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

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General
Department 41960 - Senior Council Summary

EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services			7,992	5,366	4,813	6,560
Materials, Supplies & Services	5,236	3,900	3,836	5,000	3,048	5,000
Capital Outlay						
Interfund Transactions						
Expenditure Total:	5,236	3,900	11,828	10,366	7,861	11,560
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	5,236	3,900	11,828	10,366	7,861	11,560
Revenue Total:	5,236	3,900	11,828	10,366	7,861	11,560
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				0.10	0.10	0.10
Part-time/Seasonal						
FTE Total:	-	-	-	0.10	0.10	0.10

Fund 10 - General
Department 41960 - Senior Council Detail

PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT			5,950	3,529	3,451	3,837
1112 Salaries - PT			246			
1211 Overtime			67		52	
1300 Employee Benefits			796	22	701	238
1511 FICA			15			
1512 Medicare			88	51	51	56
1521 Retirement			756	65	521	709
1531 State Insurance Fund						
1541 Health Insurance			35	1,562	9	1,562
1545 Dental Insurance			10	114	10	114
1548 Vision Insurance				21		21
1561 Long Term Disability			29	2	17	23
Reserve For Pay Adjustments						
Total:	-	-	7,992	5,366	4,813	6,560
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
5856 Senior Council	5,236	3,900	3,836	5,000	3,048	5,000
Total:	5,236	3,900	3,836	5,000	3,048	5,000
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet						
Total:	-	-	-	-	-	-

Special Events

Mission

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

Department Description

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

Goals:

- Improve relationship with contacts
- Increase event revenue



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

Accomplishments:

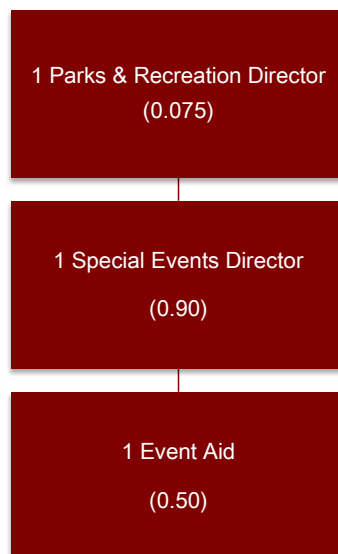
- Made \$5,000 from Pony Express Days
- 3 events had highest attendance in their history

Special Events Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Foster Community Involvement				
Department Objective	Hold events that bring the community together				
1.1	Hold 10 events each year	n/a	n/a	n/a	10
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Assure all events fall within the budget				
2.2	Maintain a budget tracking sheet for each event (next year a goal will be set)	n/a	n/a	n/a	Y
2.1	Obtain sponsorships from community businesses (next year a goal will be set)	n/a	n/a	n/a	Y
City Objective	Improve Efficiency, Effectiveness, and Safety Procedures and Protocols				
Department Objective	Obtain more sponsorship money to pay for Pony Express Days				
3.1	Reach out to 10 new potential sponsor each year	n/a	n/a	n/a	10



Special Events Department Organization

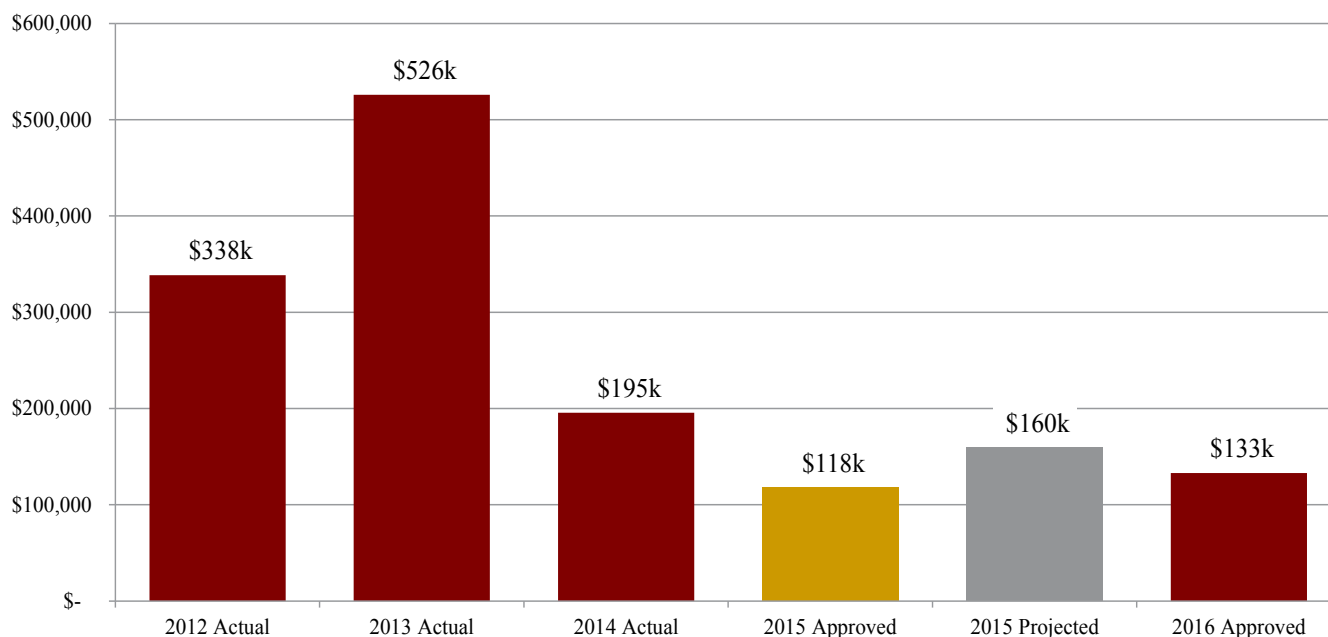


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Special Events Department Personnel Changes

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 2016 compared to FY 2015

The total budget INCREASED by 11.1%

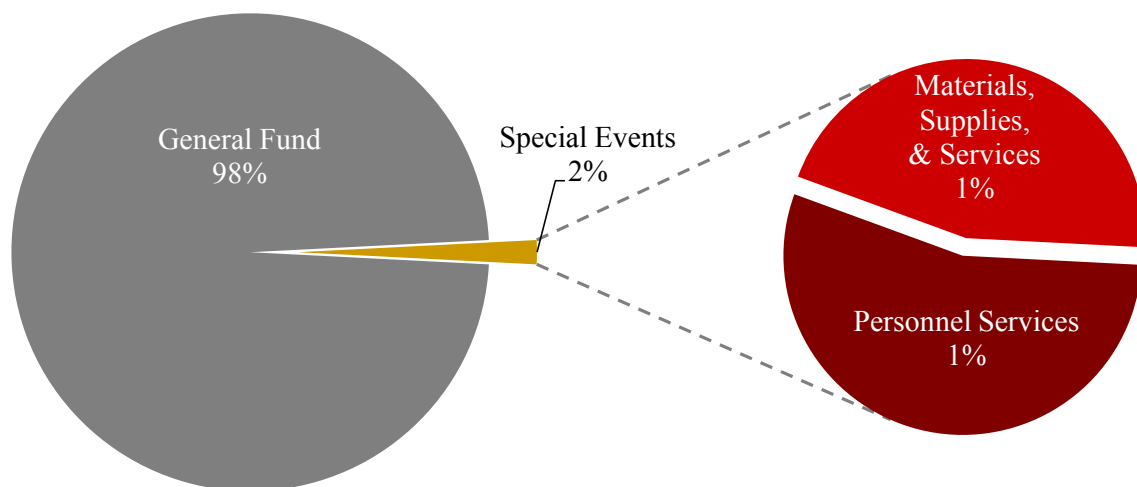
Personnel Services - An increase in FTEs have increased the personnel service expenditures for this department (\$10,458).

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

Materials, Supplies & Services - The cost of putting on special events has expanded due to the City's growth and the budget now includes funds for the Veterans Board, resulting in an increase in expenditures for materials, supplies, and services (\$4,270).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 41990 - Special Events Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	8,211	155,921	83,077	62,338	57,573	72,795
Materials, Supplies & Services	329,091	369,876	112,543	55,855	102,130	60,125
Capital Outlay	1,249					
Interfund Transactions						
Expenditure Total:	338,552	525,796	195,620	118,193	159,703	132,920
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	338,552	525,796	195,620	118,193	159,703	132,920
Revenue Total:	338,552	525,796	195,620	118,193	159,703	132,920
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	2.50	2.50	2.50	0.85	0.85	0.98
Part-time/Seasonal	0.50	0.50	0.50	0.50	0.50	0.50
FTE Total:	3.00	3.00	3.00	1.35	1.35	1.48
Fund 10 - General						
Department 41990 - Special Events Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries FT	7,628	85,676	50,571	29,993	31,499	34,533
1112 Salaries PT		38,959	15,190	10,712	12,980	10,712
1211 Overtime		3,680	1,292		442	
1300 Employee Benefits		7,622	6,765	1,581	6,135	2,476
1311 Bonus						
1511 FICA	473	2,653	969	174	805	174
1512 Medicare	111	1,848	948	590	651	734
1521 Retirement		11,331	6,424	4,709	4,754	7,377
1541 Health Insurance		3,390	657	13,278	77	15,230
1545 Dental Insurance		387	83	967	89	1,110
1548 Vision Insurance		129		181		208
1561 Long Term Disability		245	178	154	140	241
Total:	8,211	155,921	83,077	62,338	57,573	72,795
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues and Subscriptions			3,522	500	500	1,200
2321 Travel and Training		270	148	50	50	100
2513 Equipment, Supplies & Maintenance		1,146				
3111 Utilities			600			
5855 Exceptional Kids		317	154	200	200	
5856 Special Events Projects	17,071	20,212	10,571	20,725	17,000	20,725
5858 Pony Express Days	125,152	64,082	23,322	28,880	28,880	30,000
5859 Miss Eagle Mountain	5,970	6,663	7,240	5,500	5,500	5,500
5860 PE Days Rodeo	186,422	179,758	66,082		50,000	
5861 Miss PED Rodeo Pageant	1,337	1,374				
5862 PE Days Pass-Through	(6,861)					
5863 PE Days Concert		46,729				
5864 PE Days Demolition Derby		28,203	332			
5865 PE Days Marketing		20,834				
5870 Community Leisure		287	573			
Veterans Board						2,600
Total:	329,091	369,876	112,543	55,855	102,130	60,125
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay	1,249					
Total:	1,249	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet						
Total:	-	-	-	-	-	-

Streets

Mission

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

Department Description

Eagle Mountain City has over 130 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.



Providing residents with safe streets

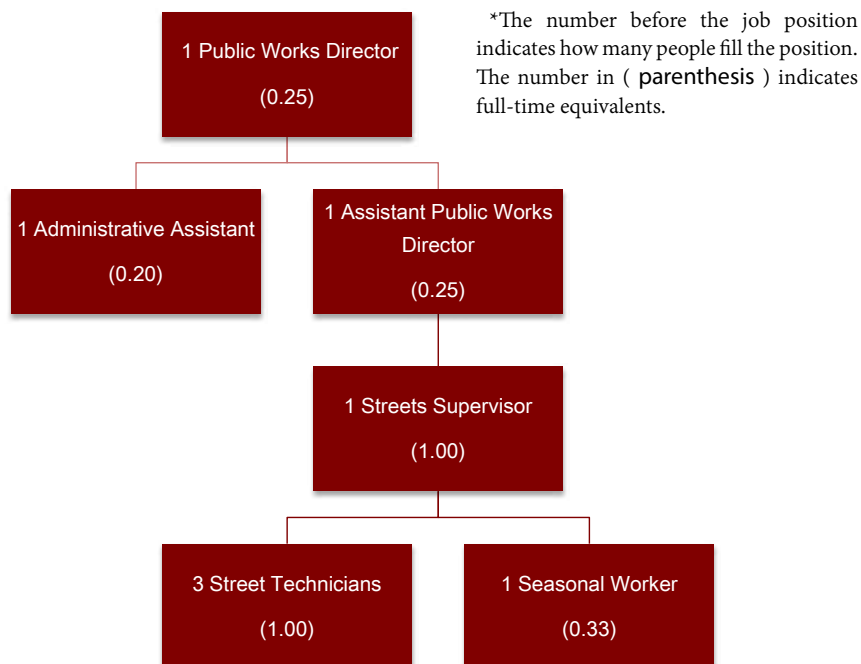
Streets Performance Measurements

		2014	2015	2015	2016
		Actual	Proposed	Actual	Proposed
City Objective	Provide High Quality Services				
Department Objective	Assure that roads are in good condition and do not cause damage to vehicles				
1.2	Increase patching and paving on asphalt roads within the City by tons (goal will be set next year)	n/a	n/a	1876	Y
1.1	Increase crack seal treatment to roads within the City by square foot (goal will be set next year)	n/a	n/a	18550	Y
City Objective	Provide Greater Transparency and Accountability for City Funds				
Department Objective	Reuse all possible materials so minimize impact on the budget				
2.2	Increase the amount of recycled asphalt placed on dirt roads by tons (goal will be set next year)	n/a	n/a	3203	Y
		n/a	n/a	n/a	Y

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



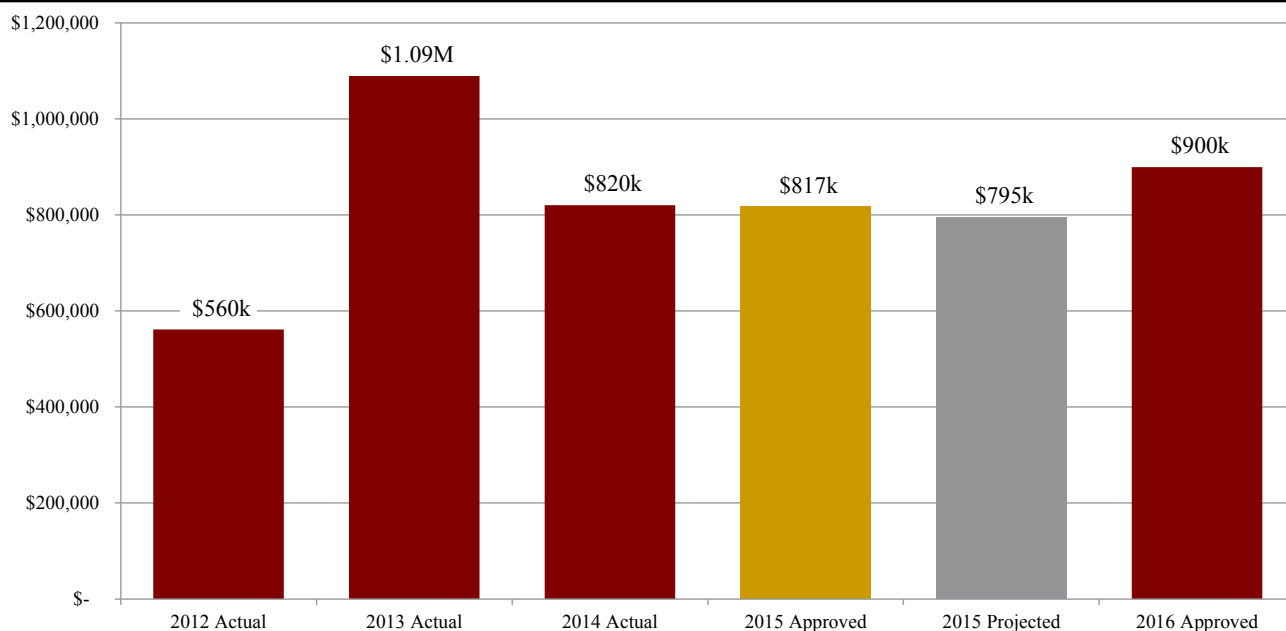
Streets Department Organization



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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 9.1%.

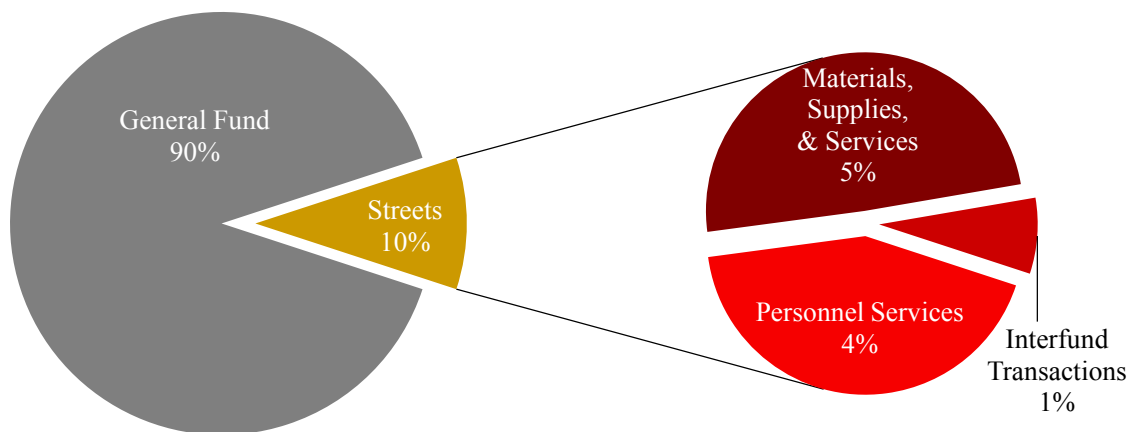
Personnel Services - More full-time employees salary and benefits are being pulled from this fund resulting in an increase in personnel services expenditures (\$70,517).

Interfund Transactions - Due to a bond being paid off, the interfund transactions expenditures have decreased significantly (\$143,410).

Materials, Supplies & Services - The majority of the increase in materials, supplies, and services expenditure for the streets fund is the City's taking on the streetlight maintenance as a result of the utility sale. Other increases include expansion of equipment rental, road maintenance, and sidewalk maintenance budgets (\$155,140).

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General						
Department 44100 - Streets & Roads Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	246,821	292,372	275,862	315,148	295,114	385,665
Materials, Supplies & Services	262,034	751,737	323,633	289,460	287,233	444,600
Capital Outlay	10,640		3,426			
Interfund Transactions	42,162	45,562	217,531	213,007	213,007	69,597
Expenditure Total:	561,657	1,089,672	820,452	817,615	795,353	899,862
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes and Revenues	561,657	1,089,672	820,452	817,615	795,353	899,862
Revenue Total:	561,657	1,089,672	820,452	817,615	795,353	899,862
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	3.50	3.50	4.50	4.00	4.00	4.70
Part-time/Seasonal				1.00	1.00	0.33
FTE Total:	3.50	3.50	4.50	5.00	5.00	5.03
Fund 10 - General						
Department 44100 - Streets & Roads Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries	154,337	174,472	162,845	166,893	168,244	216,327
1112 Salaries PT				21,424	1,224	7,070
1211 Overtime	14,750	19,003	12,295	25,000	21,988	25,000
1212 Wellness Benefit					50	
1242 Car Allowance						
1300 Employee Benefits	10,493	13,528	14,943	11,676	13,087	13,412
1311 Bonus						
1511 FICA					86	115
1512 Medicare	2,341	2,698	2,393	2,127	2,681	2,707
1521 Retirement	22,838	28,824	25,932	27,615	32,962	39,956
1531 State Insurance Fund						
1541 Health Insurance	37,721	49,457	51,982	54,678	49,477	73,423
1545 Dental Insurance	3,130	3,185	4,062	3,983	3,952	5,349
1548 Vision Insurance	573	559	729	746	682	1,002
1561 Long Term Disability	639	646	681	1,007	682	1,305
Total:	246,821	292,372	275,862	315,148	295,114	385,665
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2321 Travel & Training	1,306	2,451	3,097	4,110	4,110	4,700
2369 Meetings	26	26	47	200	200	200
2431 Uniforms & Clothing	1,149	1,206	1,260	1,400	1,400	1,700
2513 Equipment Supplies & Maintenance	19,405	25,470	27,265	30,000	30,000	30,000
2610 Buildings & Ground Maintenance		15	102			
3111 Utilities			23,234			
4531 Professional/Technical Services	600	600	2,531	19,750	19,750	8,000
4811 Equipment Rental/Lease	4,492	5,280	12,664	10,000	7,197	20,000
5121 Unimproved Road Maintenance	25,320	28,365	14,945	20,000	20,576	30,000
5122 Paved Road Maintenance	162,088	604,235	152,072	119,000	119,000	120,000
5721 Snow Removal	40,417	65,099	64,864	65,000	65,000	65,000
5730 Sign Maintenance				20,000	20,000	20,000
5731 Street Sweeping	7,231	2,575	5,042			
6000 Bad Debt Expense		16,416	16,510			
Sidewalk Maintenance						20,000
Streetlight Maintenance						125,000
Total:	262,034	751,737	323,633	289,460	287,233	444,600
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7410 Equipment	10,640		3,426			
Total:	10,640	-	3,426	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
9154 Transfer to Fleet Fund	42,162	45,562	72,181	68,007	68,007	69,597
9179 Transfer to Road Debt Fund			145,350	145,000	145,000	
Total:	42,162	45,562	217,531	213,007	213,007	69,597

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 related to the youth in the community.

Department Description

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



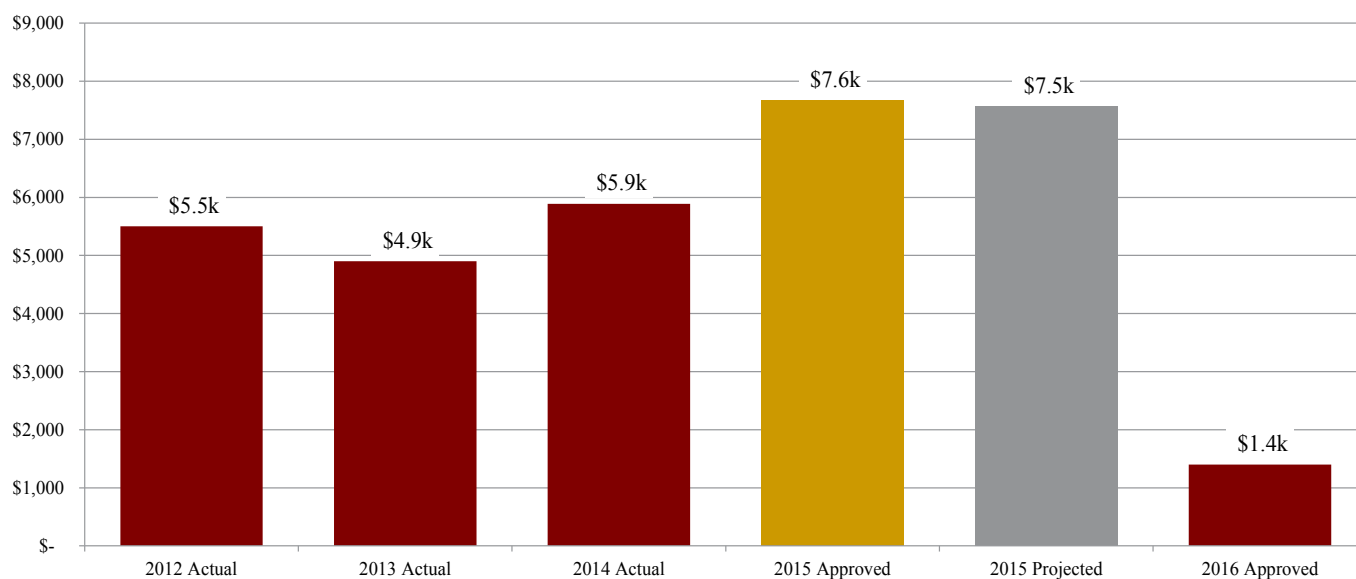
Youth Council Staff Organization

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

Youth Council Personnel Changes

FTEs changed from 0.10 to 0 going into FY 2016.

Youth Council Expenditure Trends



Youth Council

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

*The total budget **DECREASED** by 81.7%*

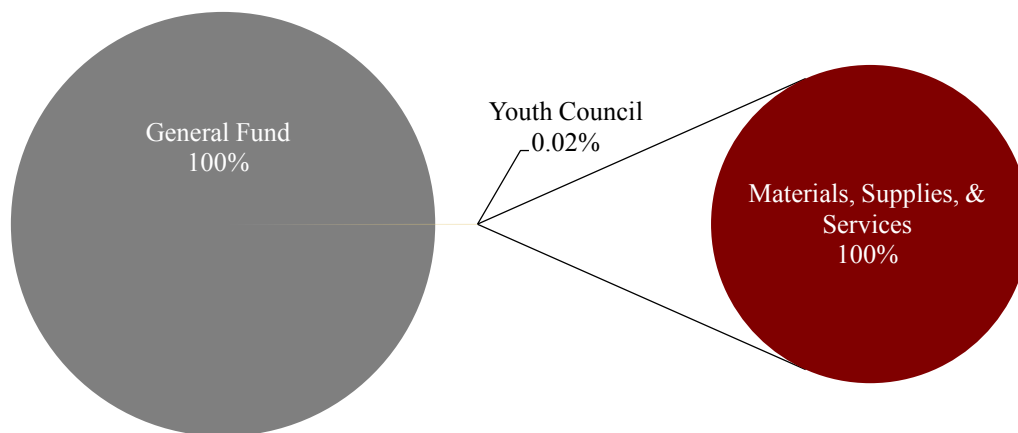
Personnel Services - The Youth Council will now be run entirely by volunteers, decreasing the personnel services expenditure to zero (\$2,661).

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

Materials, Supplies & Services - Due to City Council reprioritization, the materials, supplies, and services expenditures decreased (\$3,600)

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

Department Expenditures Compared to General Fund Expenditures





Fund 10 - General Department 41930 - Youth Council Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services			3,989	2,661	2,565	
Materials, Supplies & Services	5,500	4,900	1,901	5,000	5,000	1,400
Capital Outlay						
Interfund Transactions						
Expenditure Total:	5,500	4,900	5,890	7,661	7,565	1,400
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
General Taxes & Revenues	5,500	4,900	5,890	7,661	7,565	1,400
Revenue Total:	5,500	4,900	5,890	7,661	7,565	1,400
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				0.05	0.05	
Part-time/Seasonal						
FTE Total:	-	-	-	0.05	0.05	-

Fund 10- General Department 41930- Youth Council Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries - FT			2,975	1,764	1,853	
1112 Salaries - PT			123			
1211 Overtime			34		26	
1300 Employee Benefits			398	5	361	
1511 FICA			8			
1512 Medicare			44	26	27	
1521 Retirement			378	16	280	
1541 Health Insurance			22	781	5	
1545 Dental Insurance			5	57	5	
1548 Vision Insurance				11		
1561 Long Term Disability			3	1	8	
1999 Reserve For Pay Adjustments						
Total:	-	-	3,989	2,661	2,565	-
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2321 Travel and Training						1,200
5856 Youth Council	5,500	4,900	1,901	5,000	5,000	200
Total:	5,500	4,900	1,901	5,000	5,000	1,400
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet						
Total:	-	-	-	-	-	-





VII. Special Revenue Funds

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Special Revenue Funds

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. This 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 10 Special Revenue Funds: Cemetery, Economic Development, Storm Drain, Water Impact Fees, Waste Water Impact Fees, Electric Impact Fees, Parks Impact Fees, Public Safety Impact Fees, Storm Drain Impact Fees, and Transportation Impact Fees. The first fund, Cemetery was recently added as a cemetery was constructed within the City. The Economic Development fund has been a part of the special revenue funds previously. The Storm Drain fund was moved into the Special Revenue fund from the Enterprise funds this year on the request of the auditor as there is no specific good received or consumed by residences. The latter seven Special Revenue Funds are impact fee funds.

Cemetery

Cemetery Fund Description (and pic)

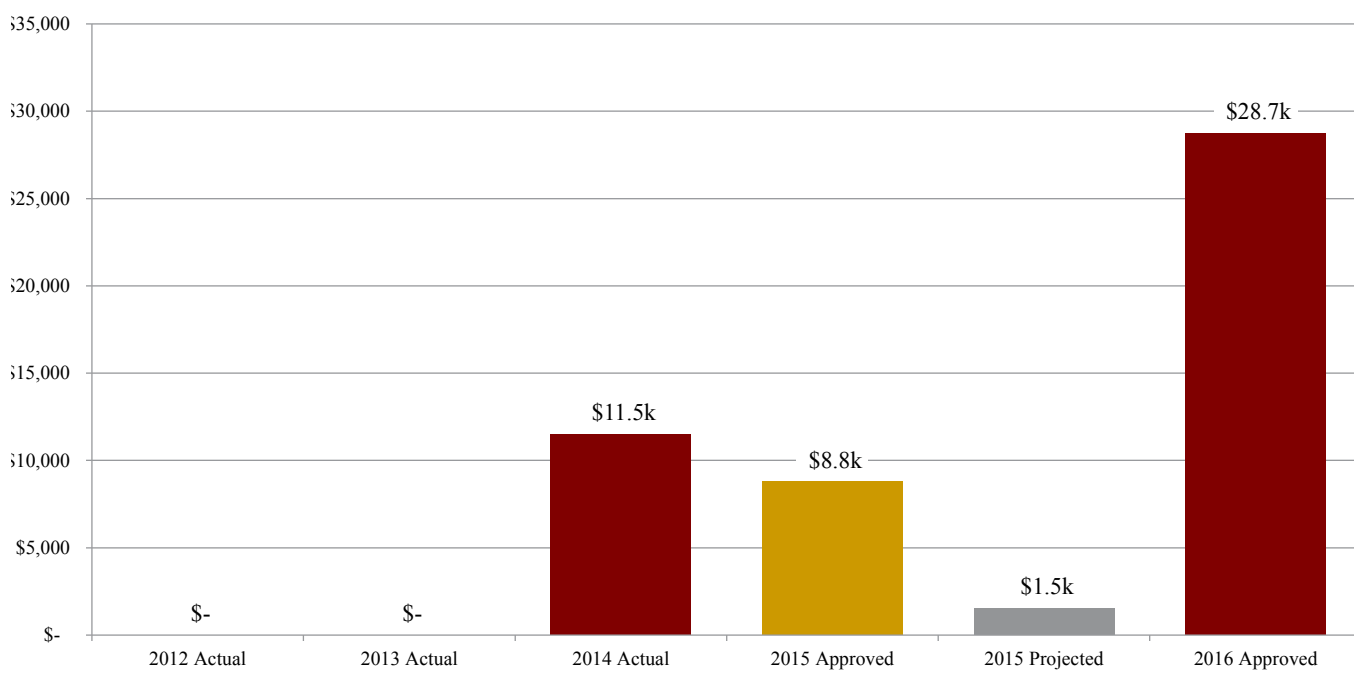
Mission

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

Short Description

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

Cemetery Fund Expenditure Trends



Cemetery

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 69.4%.

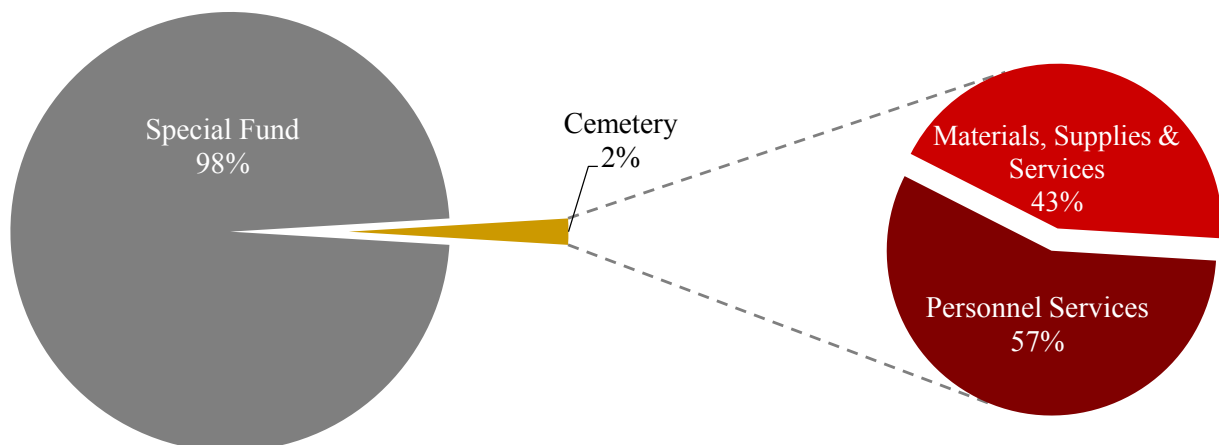
Personnel Services - Due to a partial FTE being added to care for the cemetery, the personnel services expenditures increased (\$11,249).

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

Materials, Supplies & Services - The development of the cemetery has continued, some residents have been laid to rest there, and maintenance needs have expanded, resulting in an increase in materials, supplies, and services expenditures for this department (\$8,700).

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

Cemetery Expenditures Compared to Special Revenue Fund Expenditures





Special Revenue Fund						
Department 62 - Cemetery						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				5,000	-	16,249
Materials, Supplies & Services			11,515	3,800	1,550	12,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	-	-	11,515	8,800	1,550	28,749
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
33200 - Burial Plot Sales			3,300	17,500	7,000	15,000
33201 - Opening/Closing Fee			600	9,250	3,000	3,000
38110 - Transfer in From General Fund						
Revenue Total:	-	-	3,900	26,750	10,000	18,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:			3,900	17,950	8,450	(10,749)
Fund Balance (Deficit)- Beginning:			-	3,900	3,900	12,350
Fund Balance (Deficit)- Ending:	-	-	3,900	21,850	12,350	1,601
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time						0.15
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	0.15

Special Revenue Fund						
Department 62 - Cemetery						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries FT						10,814
1112 Salaries PT						
1211 Overtime				5,000		
1300 Employee Benefits						670
1311 Bonus						
1511 FICA						
1512 Medicare						157
1521 Retirement						1,997
1541 Health Insurance						2,343
1545 Dental Insurance						171
1548 Vision Insurance						32
1561 Long Term Disability						65
Total:	-	-	-	5,000	-	16,249
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues and Subscriptions						2,000
2513 Equipment Supplies & Maintenance						
4121 Attorney Fees					500	
4531 Professional and Technical Services			11,515			8,000
5002 Misc. Services & Supplies				1,250		1,000
5410 Landscaping Maintenance				1,500		1,500
5510 Burial Site Opening/Closing Costs				1,050	1,050	
6211 Insurance and Surety Bond						
Total:	-	-	11,515	3,800	1,550	12,500
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
7410 Equipment						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to General Fund						
Transfer to Other Fund						
Total:	-	-	-	-	-	-

Economic Development

Mission

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

Department Description

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



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

Goals:

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

Accomplishments:

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

Economic Development Performance Measurements

		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Promote Economic Development				
Department Objective	Grow the City's economy by developing the commercial and industrial sectors				
1.1	Increase the number of jobs in Eagle Mountain	53	n/a	32	45
1.2	Increase the number of commercial businesses in Eagle Mountain	2	n/a	5	5
City Objective	Improve Customer Service and Public Image				
Department Objective	Improve the citizen's perception of the City's economic development efforts				
2.2	Increase Economic Development rating in the Citizen Survey	4.51/7	4/7	2.82/5	3/5



Economic Development Department Organization

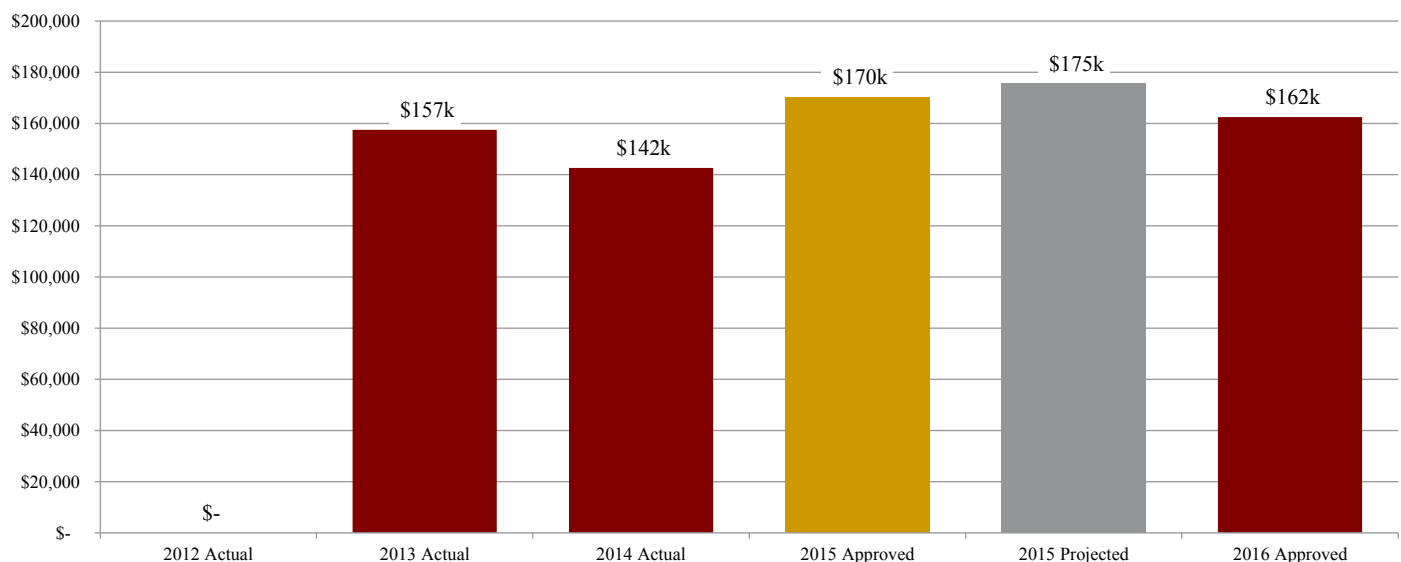


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

Economic Development Department Personnel Changes

There are no personnel changes for FY 2015.

Economic Development Department Expenditure Trends



Economic Development

Summary of Budget Changes

FY 2016 compared to FY 2015

*The total budget **DECREASED** by 4.6%.*

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

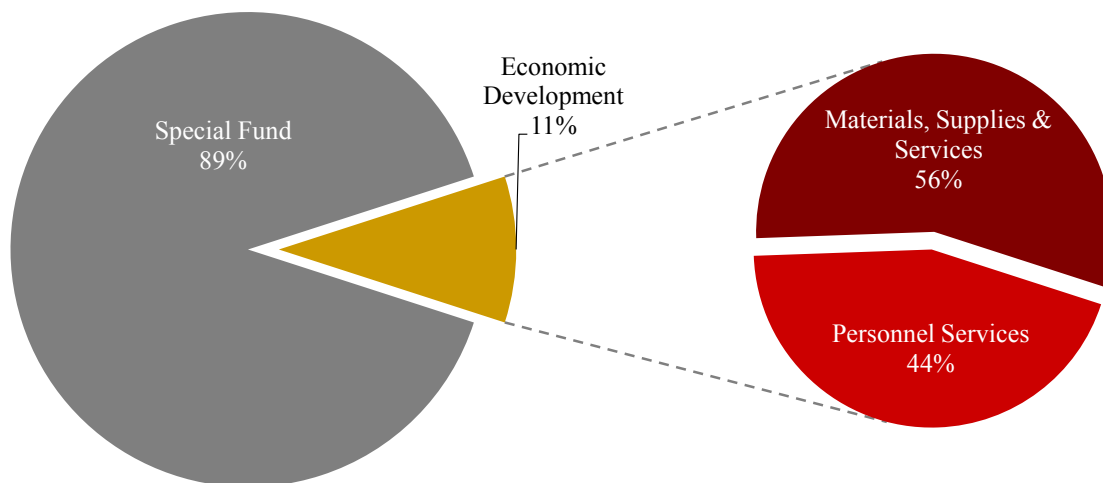
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - Due to a discontinuation of the UVU Business Resource Center contract, the materials, supplies, and services expenditures decreased (\$12,000).

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

Economic
Development

Department Expenditures by Category





Economic Development Summary

Special Revenue Fund

Department 47 - Economic Development Summary

EXPENDITURES		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				64,811	68,060	70,120	72,247
Materials, Supplies & Services			157,531	77,767	102,250	105,541	90,250
Interfund Transactions							
Capital Outlay							
Debt Service							
Expenditure Total:		-	157,531	142,577	170,310	175,661	162,497
REVENUES		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
60-00-33100-0000	Incubator Tenant Rental		6,260	27,746		27,051	10,000
60-00-33101-0000	Golf Sponsorship			4,328		2,311	2,000
60-00-33431-0000	EDCU Grant			2,000			
60-00-38110-0000	Transfer In from General Fund			60,000	60,000	60,000	72,000
Revenue Total:		-	6,260	94,074	60,000	89,363	84,000
BALANCE SUMMARY		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:		440,126	(157,910)	(46,461)	(110,310)	(86,299)	(78,497)
Fund Balance (Deficit)- Beginning:			440,126	282,216	235,755	235,755	149,457
Fund Balance (Deficit)- Ending:		440,126	282,216	235,755	125,446	149,457	70,960
PERSONNEL SUMMARY (FTE)		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected							
Appointed							
Full-time				0.65	0.65	0.65	0.65
Part-time/Seasonal							
FTE Total:		-	-	0.65	0.65	0.65	0.65

Economic Development

Special Revenue Fund						
Department 47 - Economic Development Detail						
<i>PERSONNEL SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries			43,448	45,523	46,839	48,865
1211 Overtime						
1242 Car Allowance						
1300 Employee Benefits			2,694	2,822	2,904	3,030
1511 FICA						
1311 Bonus						
1512 Medicare			591		667	
1521 Retirement			7,512	8,408	8,617	9,025
1531 State Insurance Fund						
1541 Health Insurance			9,569	10,154	10,038	10,154
1545 Dental Insurance			750	740	800	740
1548 Vision Insurance			135	139	138	139
1561 Long Term Disability			113	275	117	295
1999 Reserve For Pay Adjustments						
Total:	-	-	64,811	68,060	70,120	72,247
<i>MATERIALS, SUPPLIES, & SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2121 Dues, Subscriptions, Memberships		24,526	8,050			
UVU Business Resource Center				15,000	15,000	
Lehi Area Chamber of Commerce				5,000	5,000	5,000
EDCUtah Membership				2,000	3,000	3,000
UV Chamber of Commerce				800	800	800
Utah Alliance for Economic Dev.				100	100	100
NBIA				350	350	350
IEDC				300	300	300
2321 Travel & Training		1,329	1,791			
NBIA Conference				1,000	1,000	1,000
ICSC Conference				1,000	1,000	1,000
GOED				500	500	500
UV Chamber/Utah Alliance				200	200	200
2369 Meetings			34	1,000	2,791	1,500
4812 Building Rent		71,559	65,350	72,000	72,000	72,000
5780 Marketing Tools		46,937	449		500	1,500
6522 Economic Development		13,179	2,093		3,000	
Luncheon Hosting				1,000		1,000
Street Fairs				1,000		1,000
Golf Tournament/Economic Summit				1,000		1,000
Total:	-	157,531	77,767	102,250	105,541	90,250
<i>CAPITAL OUTLAY</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7000 Capital Outlay						
Total:	-	-	-	-	-	-
<i>DEBT SERVICE</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
8111 Principal						
8121 Interest						
8151 Paying Agent Fee						
Total:	-	-	-	-	-	-
<i>INTERFUND TRANSACTIONS</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to General Fund						
Transfer to Other Fund						
Total:	-	-	-	-	-	-

Storm Drain

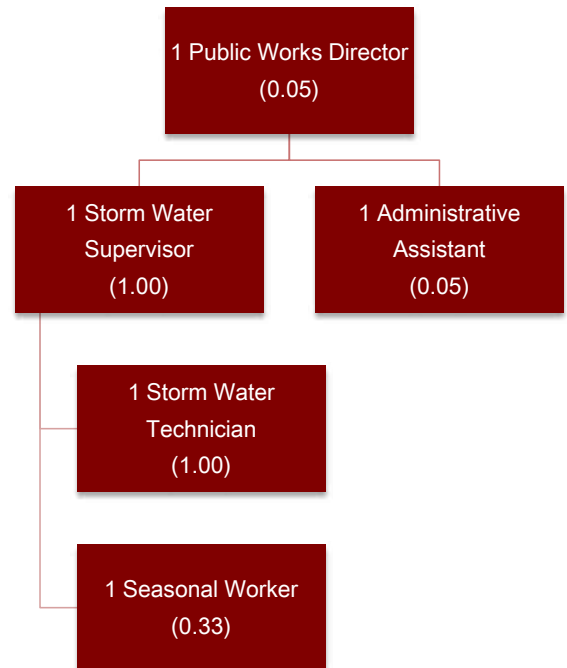
Storm Drain Mission & Department Description

Mission

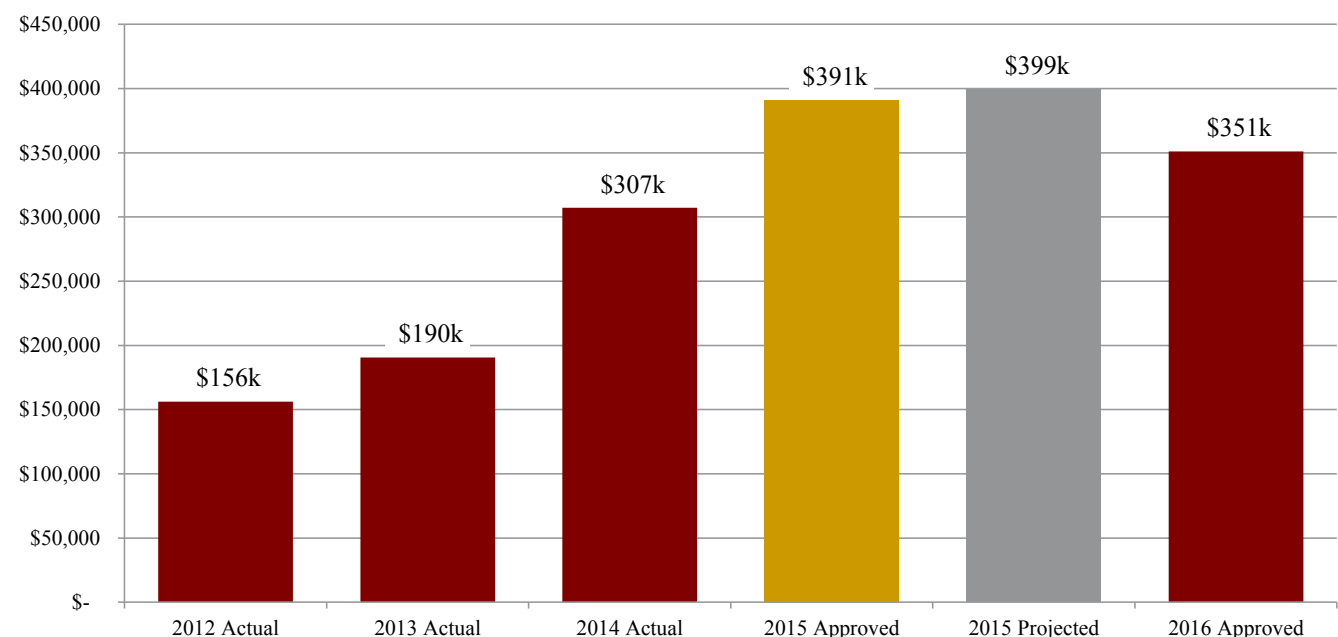
To protect the health, safety, and welfare of Eagle Mountain City, its inhabitants, and downstream entities through the improvement of the City's storm drain system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm

Department Description

The Storm Drain department's overall objective is to ensure that the City's public and private properties are protected against flooding. The drain system is designed to drain excess rain and ground water from hills, paved streets, parking lots, sidewalks, and roofs. The City contains a large municipal system that is fed by street gutters on most 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. The Storm Drain department also responds to emergencies and other urgent situations such as street flooding, open manholes, and illegal dumping. They also ensure high-risk areas are appropriately prepared during heavy storms.



Storm Drain Department Expenditure Trends



Storm Drain

Summary of Budget Changes

FY 2016 compared to FY 2015

The total budget DECREASED by 10.3%.

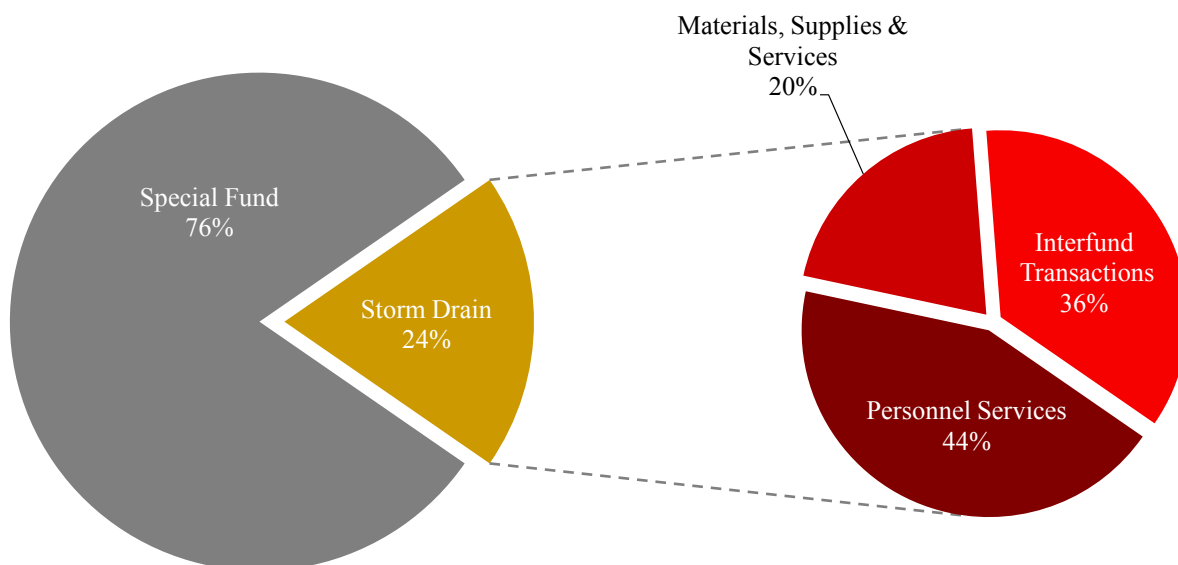
Personnel Services -A decrease in FTEs for Storm Drain resulted in a decrease in personnel service expenditures (\$23,045).

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

Materials, Supplies & Services - Due to the City's growth, gutter construction and maintenance, street cleaning, and engineering needs have increased, therefore causing an increase to materials, supplies & services expenditures (\$19,551).

Capital Outlay - There are no capital outlay projects planned for the storm drain department this year, resulting in a decrease in capital outlay expenditures (\$40,000).

Department Expenditures by Category





Special Revenue Fund
Department 35900 - Storm Drain Summary

EXPENDITURES		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services		106,346	125,435	150,481	176,485	183,079	153,440
Materials, Supplies & Services		44,745	31,778	73,693	52,149	53,429	71,700
Interfund Transactions		5,160	33,316	82,940	122,571	122,571	125,846
Capital Outlay					40,000	40,000	
Debt Service							
Expenditure Total:		156,251	190,529	307,114	391,205	399,079	350,986
REVENUES		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
59-00-35900-0000	Utility Billing - Storm Drain	215,800	221,323	237,408	330,000	355,000	365,000
59-00-35920-0000	Damage to Services - Storm Drain			29,353			
59-00-35999-0000	YEC Audit Adjustments & Accrual		705	25,993			
Revenue Total:		215,800	222,027	292,755	330,000	355,000	365,000
BALANCE SUMMARY		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:		73,873	82,841	79,991	(61,205)	(44,079)	14,014
Fund Balance (Deficit)- Beginning:		59,204	133,077	215,918	295,909	295,909	251,830
Fund Balance (Deficit)- Ending:		133,077	215,918	295,909	234,704	251,830	265,844
PERSONNEL SUMMARY (FTE)		2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected							
Appointed							
Full-time		2.00	2.00	2.00	3.00	3.00	2.43
Part-time/Seasonal							
FTE Total:		2.00	2.00	2.00	3.00	3.00	2.43

Storm Drain

Special Revenue Fund

Department 35900 - Storm Drain Detail

<i>PERSONNEL SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
59-45-59000-1111 Salaries - FT	66,343	72,985	82,781	106,786	99,006	89,182
59-45-59000-1112 Salaries - PT			6,142	3,232	8,379	3,232
59-45-59000-1211 Overtime	3,080	4,509	3,724		9,635	
59-45-59000-1300 Employee Benefits	4,838	5,803	6,521	5,957	7,335	5,529
59-45-59000-1311 Bonus						
59-45-59000-1511 FICA		2	246	52	637	426
59-45-59000-1512 Medicare	934	1,053	1,585	1,595	1,583	1,393
59-45-59000-1521 Retirement	7,707	11,121	13,901	17,745	18,259	16,472
59-45-59000-1531 Worker's Compensation		355	1,223	1,000	1,278	1,000
59-45-59000-1541 Health Insurance	21,515	27,083	31,171	36,398	33,498	32,804
59-45-59000-1545 Dental Insurance	1,372	1,833	2,432	2,631	2,653	2,390
59-45-59000-1548 Vision Insurance	278	404	438	481	461	448
59-45-59000-1561 Long Term Disability	279	289	317	608	355	565
Total:	106,346	125,435	150,481	176,485	183,079	153,440
<i>MATERIALS, SUPPLIES, & SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
59-45-59000-2121 Dues, Subscriptions, Memberships	138			3,500	4,000	3,500
59-45-59000-2321 Travel & Training	566	347	995	1,625	1,625	2,375
59-45-59000-2369 Meetings				24	50	50
59-45-59000-2431 Uniforms & Clothing	801	800	826	830	830	900
59-45-59000-2513 Equipment Supplies & Maintenance	6,395	8,002	11,006	8,020	6,398	8,000
59-45-59000-2514 Stormdrain Maint.	10,812	14,317	12,638	23,000	23,000	24,875
59-45-59000-2610 Building & Grounds Maintenance			2,529		30	
59-45-59000-4121 Attorney Fees			3,024	1,000	1,000	3,000
59-45-59000-4140 Banking Fees			1,156	1,400	1,400	3,000
59-45-59000-4211 Computer Network & Data Processing			553	750	750	
59-45-59000-4391 Blue Staking			656		50	
59-45-59000-4521 Collection Fees	69	14	5			
59-45-59000-4531 Professional & Technical Services	25,683	2,587	1,093	2,000	4,296	5,000
59-45-59000-4541 Utility Bill Printing & Mailing			4,523			
59-45-59000-4811 Equipment Rental/Lease		5,630	7,505	5,000	5,000	6,000
59-45-59000-5002 Misc. Services & Technical Services	281					
59-45-59000-5731 Street Sweeping				5,000	5,000	10,000
59-45-59000-6000 Bad Debt Expense		81	153			
59-45-59000-6211 Insurance & Surety Bonds			3,797			5,000
59-41-59000-3111 Utilities			23,234			
Total:	44,745	31,778	73,693	52,149	53,429	71,700
<i>CAPITAL OUTLAY</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
59-45-59000-7000 Capital Purchases				40,000	40,000	
59-45-59000-7111 Land and Rights of Way						
59-45-59000-7410 Equipment						
Total:	-	-	-	40,000	40,000	-
<i>DEBT SERVICE</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
8121 Interest						
8151 Paying Agent Fee						
Total:	-	-	-	-	-	-
<i>INTERFUND TRANSACTIONS</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
59-61-48000-9110 Administrative Charge		25,000	44,494	37,227	37,227	54,049
59-61-48000-9154 Transfer to Fleet Fund	5,160	8,316	38,446	50,629	50,629	36,197
Transfer to Utility Billing Internal Service Fund				20,734	20,734	16,754
Transfer to GIS Internal Service Fund				13,981	13,981	18,845
Total:	5,160	33,316	82,940	122,571	122,571	125,846

Impact Fees

Impact Fee Overview

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

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

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

Consolidated Impact Fee Schedule

Consolidated Impact Fee Schedule					
	Service Area 1	Service Area 2	NSA	SSA	WSA
Culinary Water	\$4,275	\$5,460	-	-	-
Sewer	-	-	\$4,604	\$2,788	-
Transportation	-	-	\$2,405	\$2,967	\$1,094
Storm Drain	-	-	\$274	\$611	\$398
Police	-	-	\$47	\$47	\$47
Parks & Recreation	-	-	\$855	\$492	\$492

Impact Fees

Electric Impact Fee Fund

Special Revenue Fund						
Fund 13- Electric Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
13-51-53000-6301 SL6 Silver Lake Main Line Reimbursement			61,448	45,000		
13-51-53000-6302 SITLA Impact Fee Reimbursement						
13-51-53000-6303 EM Links Reimbursement		3,394	17,495	25,000	10,000	
13-61-48100-9153 Transfer to Electric Fund						
13-61-48100-9144 Transfer to Electric Cap Projects Fund						
13-61-48100-9175 Transfer to Gas Electric Bond Fund						
Total Financing Uses:	-	3,394	78,944	70,000	10,000	-
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
13-00-34805-0000 S Revenue Bond Equity Buy-In Pwr	513	74,350				
13-00-34806-0000 N Revenue Bond Equity Buy-In Pwr	53,268	35,753				
13-00-34825-0000 Future Facilities SSA	1,767	52,767	88,054	50,000	55,328	
13-00-34844-0000 Silverlake Main Feeder		9,862	45,279	30,000	16,913	
13-00-34845-0000 Future Facilities NSA	181,545	213,963	391,320	250,000	135,752	
13-00-34846-0000 Spring Valley Line Ext EM Links		51,559	(31,780)	25,000		
13-00-37010-0000 Interest Earnings	2	2	2	5	2	
13-00-38153-0000 Transfer from Electric Fund						
Total Financing Sources:	237,095	438,256	492,875	355,005	207,995	-
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	237,095	434,862	413,932	285,005	197,995	-
Fund Balance (Deficit)- Beginning:	779,896	1,016,991	1,451,853	1,865,785	1,865,785	2,063,780
Fund Balance (Deficit)- Ending:	1,016,991	1,451,853	1,865,785	2,150,790	2,063,780	2,063,780

Parks/Trails Impact Fee Fund

Special Revenue Fund						
Fund 15 -Parks/Trails Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
15-51-51000-6302 SITLA Impact Fee Reimbursement	12,320	16,280	30,360	45,000	50,000	50,000
15-61-48100-9146 Transfer to General Capital Proj Fund	250,000			100,000		100,000
IFFP Update				20,000		20,000
Total Financing Uses:	262,320	16,280	30,360	165,000	50,000	170,000
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
15-00-34825-0000 Future Facilities SSA	1,099	19,488	29,032	20,000	30,000	30,000
15-00-34840-0000 SITLA Equity Buy-In NSA	16,170	26,290	29,590	25,000	30,000	30,000
15-00-34841-0000 SITLA Equity Buy-In SSA	110	4,070	8,360	5,000	9,000	10,000
15-00-34845-0000 Future Facilities NSA	69,972	101,738	102,758	85,000	100,000	100,000
15-00-37010-0000 Interest Earnings						
15-00-38110-0000 Transfer from General Fund Impact Fees						
Total Financing Sources:	87,351	151,586	169,740	135,000	169,000	170,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(174,969)	135,306	139,380	(30,000)	119,000	-
Fund Balance (Deficit)- Beginning:	239,622	64,653	199,959	339,339	339,339	458,339
Fund Balance (Deficit)- Ending:	64,653	199,959	339,339	309,339	458,339	458,339



Public Safety Impact Fee Fund

Special Revenue Fund						
Fund 16- Public Safety Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
16-61-48100-9110 Transfer to General Fund (Reimbursement)			147,432			
Total Financing Uses:	-	-	147,432	-	-	-
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
16-00-34805-0000 Equity Buy-In Public Safety SSA	45	405				
16-00-34806-0000 Equity Buy-In Public Safety NSA	6,615	4,909	94	50	50	
16-00-34825-0000 Future Facilities SSA	304	2,532	3,572	2,500	3,700	3,500
16-00-34845-0000 Future Facilities NSA	21,181	22,468	12,549	10,000	12,000	11,500
16-00-37010-0000 Interest Earnings						
16-00-38110-0000 Transfer from General Fund Impact Fees						
Total Financing Sources:	28,145	30,314	16,215	12,550	15,750	15,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	28,145	30,314	(131,217)	12,550	15,750	15,000
Fund Balance (Deficit)- Beginning:	93,438	121,583	151,897	20,680	20,680	36,430
Fund Balance (Deficit)- Ending:	121,583	151,897	20,680	33,230	36,430	51,430

Storm Drain Impact Fee Fund

Special Revenue Fund						
Fund 17- Storm Drain Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
IFFP Update				20,000		25,000
17-61-48200-9147 Impact Fee Reimbursement						
17-81-59000-7311 Storm Water Improvements						
17-51-59000-6306 EM Property Reimbursement		2,181	3,248	5,000	2,500	3,500
Total Financing Uses:	-	2,181	3,248	25,000	2,500	28,500
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
17-00-34806-0000 N Revenue Bond Equity Buy-In	6,564	14,402	9,300	10,000		
17-00-34820-0000 EMP Property Buy-In	58	1,305	2,204	1,000	2,000	2,000
17-00-34825-0000 Future Facilities SSA		12,663	1,876		2,000	2,000
17-00-34833-0000 Tickville Wash/Basin Equity Buy-In			14,010	7,500	18,000	17,500
17-00-34845-0000 Future Facilities NSA	4,293	23,931	45,856	30,000	47,500	45,000
17-00-37010-0000 Interest Earnings	1,334	1,250	965	500	800	500
17-00-38110-0000 Transfer from General Fund Impact Fees Charges for Services						
Total Financing Sources:	12,249	53,551	74,211	49,000	70,300	67,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	12,249	51,370	70,963	24,000	67,800	38,500
Fund Balance (Deficit)- Beginning:	327,861	340,110	391,480	462,442	462,442	530,242
Fund Balance (Deficit)- Ending:	340,110	391,480	462,442	486,442	530,242	568,742

Impact Fees

Transportation Impact Fee Fund

Special Revenue Fund						
Fund 18- Transportation Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
18-51-44100-6301 SL6 Pony Express Pkwy Reimbursement			148,382	85,000	85,000	85,000
18-51-44100-6302 SITLA Impact Fee Reimbursement	14,020	18,509	52,327	53,000	80,000	80,000
18-51-44100-6306 EM Property Reimbursement		44,666	189,838	112,000	95,000	100,000
18-51-44100-7000 Capital Outlay						
18-61-48100-9146 Transfer to Capital Projects Fund						
18-61-48100-9179 Transfer to Debt Service Fund	150,426	150,838				
18-61-48100-9146 Due to Capital Project Fund			125,000			
18-61-48200-9147 Reimburse Impact Fee Payments						
IFFP Update				20,000		25,000
Total Financing Uses:	164,446	214,013	515,548	270,000	260,000	290,000
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
18-00-34820-0000 EMP Buy-In	348	64,090	149,526	100,000	120,000	115,000
18-00-34825-0000 Future Facilities SSA	469	16,993	30,476	20,000	30,000	30,000
18-00-34840-0000 Sweetwater Rd Equity Buy-In NSA	18,228	28,872	43,400	35,000	30,000	30,000
18-00-34841-0000 ROW & Sweetwater Rd Equity Buy-In SSA	281	18,081	18,848	10,000	20,000	20,000
18-00-34844-0000 Pony Express Ext through Silver Lake	26,085	45,542	78,810	60,000	62,000	60,000
18-00-34845-0000 Future Facilities NSA	31,752	75,201	128,448	100,000	106,000	100,000
18-00-34847-0000 Airport Road ROW NSA		4,290	11,220	7,500	8,000	7,500
18-00-34848-0000 Airport Road ROW SSA		985	2,508	1,500	2,500	2,000
18-00-34849-0000 Airport Road ROW WSA		99	297	250	100	
18-00-34850-0000 Future Facilities Trans WSA						
18-00-37010-0000 Interest Earnings	7	7	6	5	6	5
18-00-38110-0000 Transfer from General Fund Impact Fees			150,838			
Total Financing Sources:	77,170	254,161	614,377	334,255	378,606	364,505
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(87,276)	40,148	98,829	64,255	118,606	74,505
Fund Balance (Deficit)- Beginning:	111,488	24,212	64,360	163,189	163,189	281,795
Fund Balance (Deficit)- Ending:	24,212	64,360	163,189	227,444	281,795	356,300



Wastewater Impact Fee Fund

Special Revenue Fund						
Fund 12- Wastewater Impact Fee						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
12-61-48100-9149 Transfer to Capital Project Fund						
12-61-48100-9152 Transfer to Sewer Fund						
12-51-52000-6303 EM Links Reimbursement		1,389	13,530	20,000	24,819	
12-51-52000-6306 EM Properties Reimbursement		10,932	10,799	10,000	8,500	10,000
Evan's Ranch Reimbursement						50,000
IFFP Update				20,000		25,000
Transfer to Sewer Fund DEQ Debt Service			193,000	219,350	219,350	
Transfer to Sewer Fund				375,000		
Total Financing Uses:	-	12,321	217,329	644,350	252,669	85,000
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
12-00-34805-0000 S Revenue Bond Equity Buy-In	820	68,677	149,568	75,000	150,000	150,000
12-00-34820-0000 EMP Property Buy-In	114	3,731	8,664	5,000	9,000	7,500
12-00-34825-0000 Future Facilities SSA	2,566	40,811	53,656	30,000	50,000	50,000
12-00-34835-0000 Collection Line	25	550				
12-00-34845-0000 Future Facilities WW NSA		28,715	51,178	30,000	50,000	50,000
12-00-34846-0000 Carlton Sewer Line EM Links	1,008	13,530	24,203	15,000	6,500	
12-00-37010-0000 Interest Earnings	9	8	7	5	5	
12-00-38152-0000 Transfer from Sewer Fund						
Total Financing Sources:	4,542	156,022	287,276	155,005	265,505	257,500
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	4,542	143,701	69,947	(489,345)	12,836	172,500
Fund Balance (Deficit)- Beginning:	386,327	390,869	534,569	604,517	604,517	617,353
Fund Balance (Deficit)- Ending:	390,869	534,569	604,517	115,172	617,353	789,853

Impact Fees

Water Impact Fee Fund

Special Revenue Fund							
Fund 11- Water Impact Fee							
EXPENDITURES		2012	2013	2014	2015	2015	2016
		Actual	Actual	Actual	Approved	Projected	Approved
11-51-51000-6301	SL6 Pony Express Well Reimbursement	3,266					
11-51-51000-6302	SITLA Impact Fee Reimbursement		4,356	10,965	15,000	19,500	25,000
11-51-51000-6303	EM Links Reimbursement		1,286				
11-51-51000-6305	Meadow Ranch Holdings Reimbursement			57,599			80,000
11-51-51000-6306	EM Properties Reimbursement	11,520		78	10,000	13,000	
11-51-51000-6308	Cedar Valley Water Co. Reimbursement						250,000
11-61-48100-9148	Transfer to Capital Projects Fund						
11-61-48100-9151	Due to Water Fund			376,006			
	Transfer to Water Fund (CWP Shares)		1,000,000		500,000	500,000	
	Transfer to Water Fund (Settlement)				150,000	150,000	
Total Financing Uses:		14,786	1,005,642	444,648	675,000	682,500	355,000
REVENUES		2012	2013	2014	2015	2015	2016
		Actual	Actual	Actual	Approved	Projected	Approved
11-00-34805-0000	Buy In Water SA 1					100,000	150,000
11-00-34806-0000	Buy In Water SA 2					150,000	200,000
11-00-34810-0000	EM Properties Well	15,120	112,126	263,880	200,000	125,000	
11-00-34820-0000	EMP Buy-In	132	300	66	30		
11-00-34825-0000	Future Facilities SSA	4,266	44,013	71,288	50,000	35,000	
11-00-34830-0000	CP Water LC Equity Buy-In		7,032	(7,032)			
11-00-34831-0000	Sunset Dr Dist Line Equity Buy-In	406	2,455	4,067	2,500	1,500	
11-00-34832-0000	Spyglass Dist Line Equity Buy-In	290	1,776	2,905	1,500	1,100	
11-00-34833-0000	Valley View Wtr Tank Equity Buy-In			28,750			
11-00-34834-0000	Storage Reimbursement		84,378	140,715	100,000	60,000	
11-00-34840-0000	SITLA 12"Water Line NSA	4,234	6,646	8,425	7,500	3,000	
11-00-34841-0000	SITLA 12"Water Line SSA	59	4,291	4,484	3,500	2,000	
11-00-34844-0000	Pony Express Well	75,632	73,558		1,000	1,000	
11-00-34845-0000	Future Facilities NSA	317,953	341,743	250,634	200,000	120,000	
11-00-34860-0000	Future Facilities Water SA 1					475,000	750,000
11-00-34870-0000	Future Facilities Water SA 2					175,000	245,000
11-00-37010-0000	Interest Earnings	664	623	481	500	500	500
11-00-38151-0000	Transfer from Water Fund						
Total Financing Sources:		418,757	678,941	768,662	566,530	1,249,100	1,345,500
BALANCE SUMMARY		2012	2013	2014	2015	2015	2016
		Actual	Actual	Actual	Approved	Projected	Approved
Excess (Deficiency) of Financing Sources over Financing Uses:		403,971	(326,702)	324,014	(108,470)	566,600	990,500
Fund Balance (Deficit)- Beginning:		263,096	667,067	340,366	664,380	664,380	1,230,980
Fund Balance (Deficit)- Ending:		667,067	340,366	664,380	555,910	1,230,980	2,221,480



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Enterprise Funds

Enterprise Fund Overview

Enterprise revenues make up 33% of total budgeted revenues. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain has three enterprise funds: Sewer, Solid Waste, and Water. This is down from six enterprise funds that existed last year, with the utility sale eliminating Gas and Electric funds and Storm Drain being moved to the Special Revenue Fund.

Enterprise Fund Service Levels

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

Major Changes

Total expenditures (including transfers) for all Enterprise funds decreased 63.3% from \$18 million in FY 2015 to \$6.7 million in FY 2016. This can be attributed to the sale of the gas and electric utilities.

- *Utility Sale*

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

- *Growth*

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

Enterprise Fund Revenues

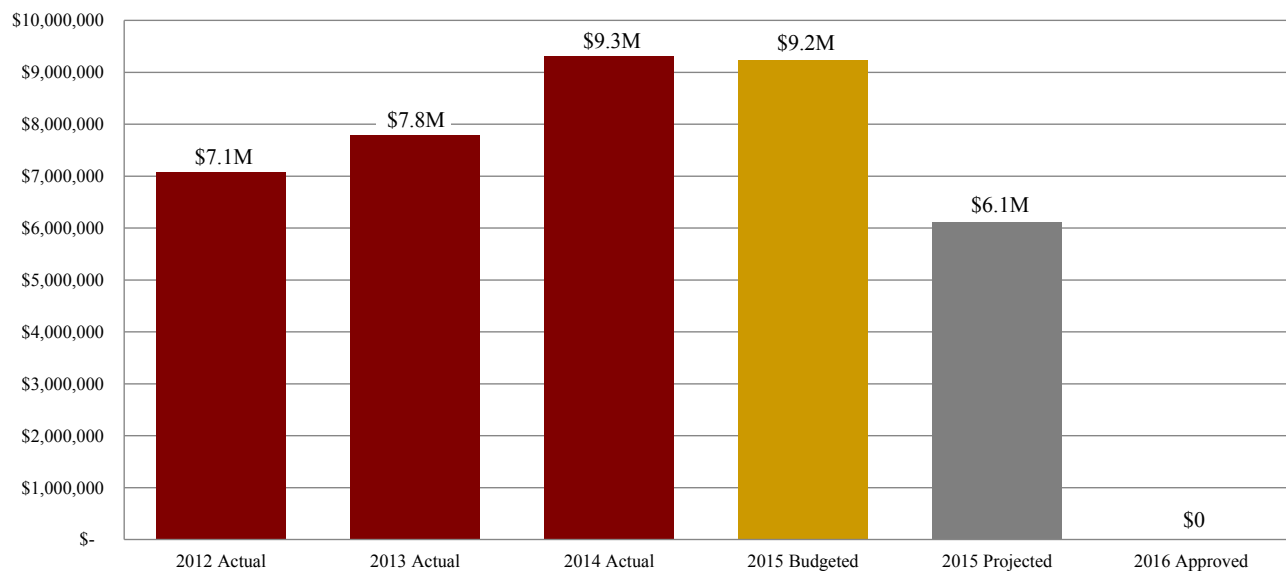
Enterprise Fund Revenue Overview

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

Electric Revenues

The electric utilities have previously been the largest of the City's utilities. However, with the sale of the electric utility, this source of revenue has been eliminated. The year-over-year revenues from user charges are displayed in the graph below. There are no projected revenues for FY 2016 because the City no longer owns the electric utilities.

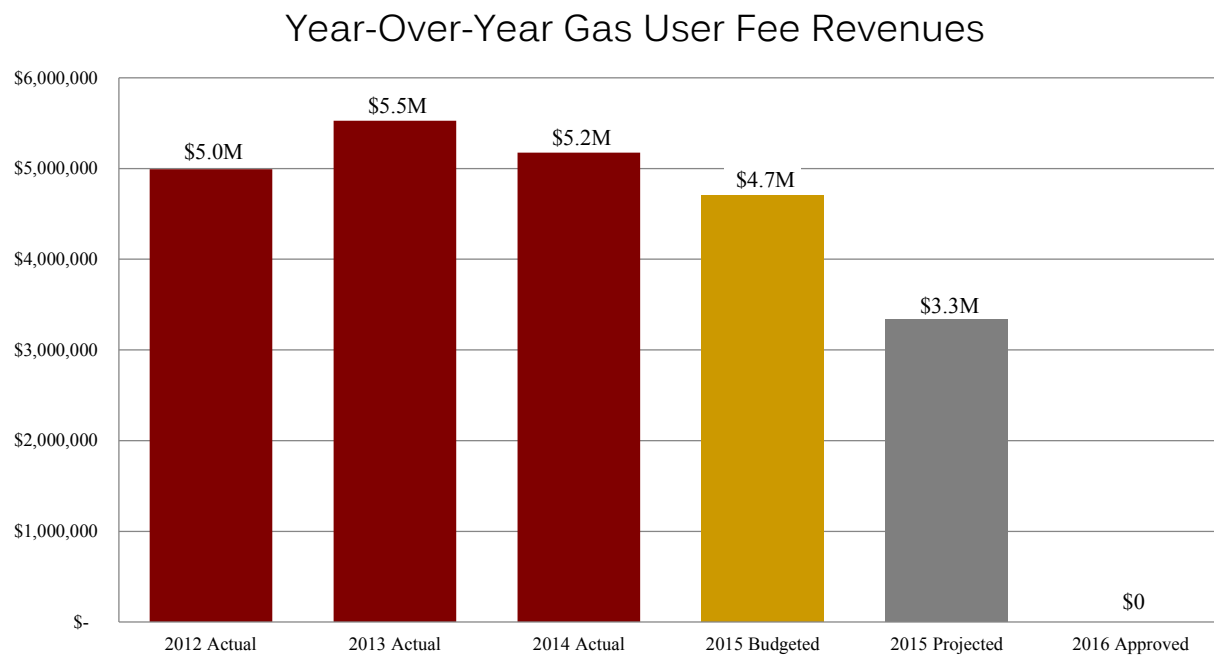
Year-Over-Year Electric User Fee Revenues



Enterprise Revenues

Gas Revenues

The gas utilities have previously been the second largest of the City's utilities. However, with the sale of the gas utility, this source of revenue has been eliminated. The year-over-year revenues from user charges are displayed in the graph below. There are no projected revenues for FY 2016 because the City no longer owns the gas utility.

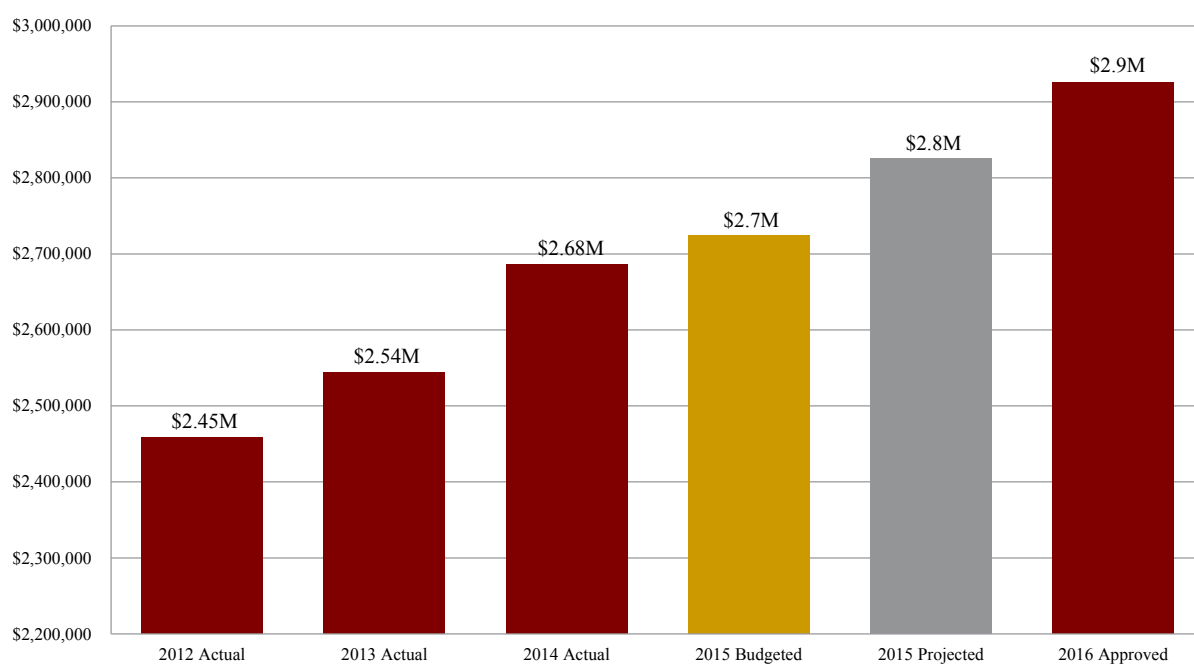




Sewer Revenues

The sewer utility is another major City utility. Total sewer revenues are projected to be \$2.9 million for FY 2016, which is a 3% increase over the FY 2015 projection of \$2.8 million. The majority of revenues come from sewer user fees. The City's current sewer rates are \$41.14 for the North service area and \$43 for the South service area per month. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Sewer User Fee Revenues

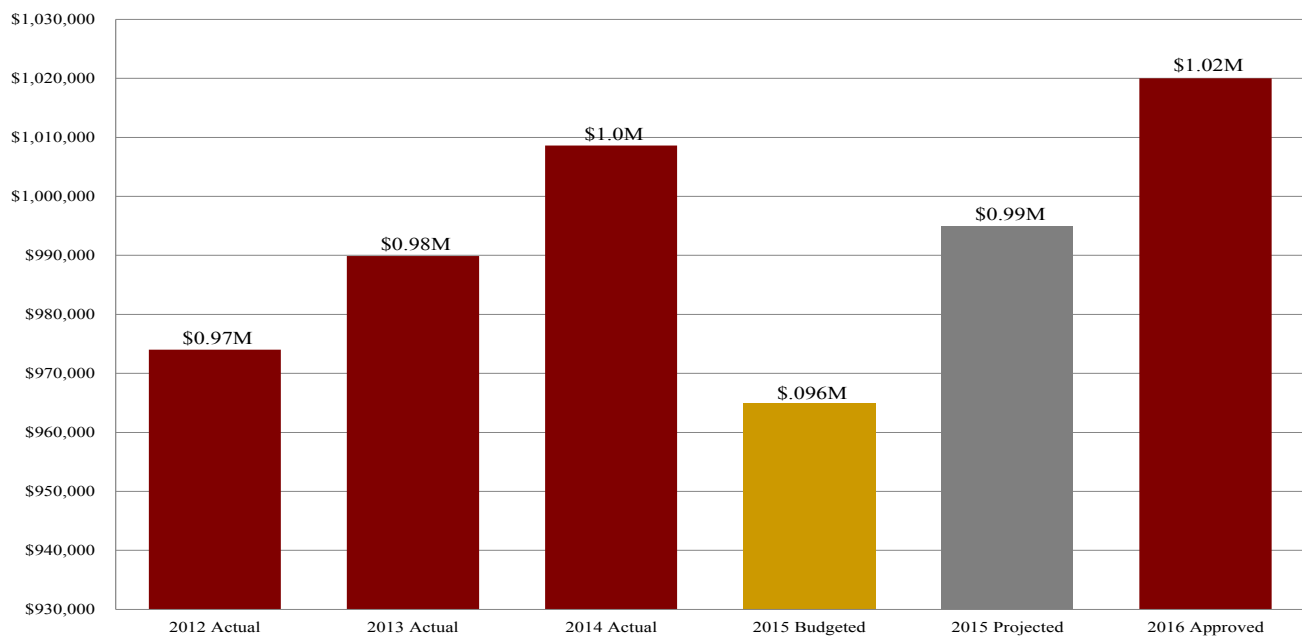


Enterprise Revenues

Solid Waste Revenues

The solid waste utility is the smallest 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 \$1.02 million for FY 2016, a 2% increase over the FY 2015 projection of \$995 thousand. The majority of revenues come from solid waste user fees. The City's current solid waste fees are \$10 for the first waste can and \$6.25 for each additional waste can, plus an additional fuel surcharge (based on market conditions) 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

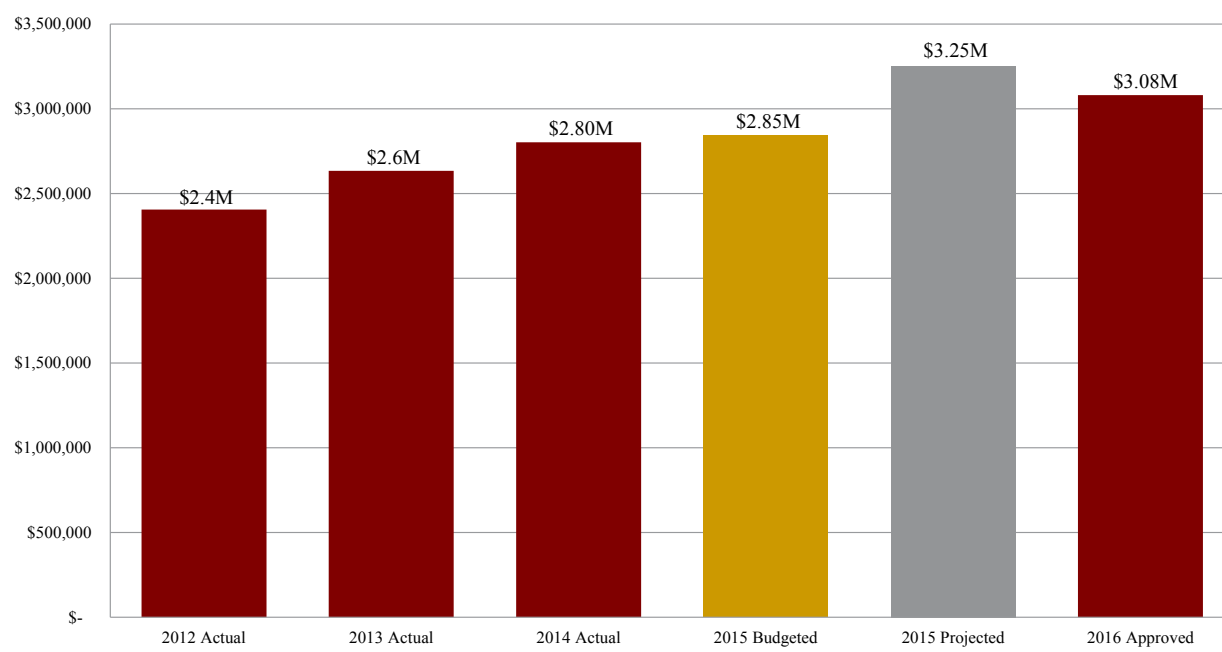




Water Revenues

The water utility is the City's largest utility after the sale of the gas and electric utilities. Total water revenues are projected to be \$3.08 million for FY 2016, a 5% decrease over the FY 2015 projection of \$3.25 million. The majority of revenues come from water user fees. The City's current water rate is a \$20 monthly base plus tiered usage fees that start at \$.80/1,000 gallons. The year-over-year revenues from user charges are displayed in the graph below.

Year-Over-Year Water User Fee Revenues



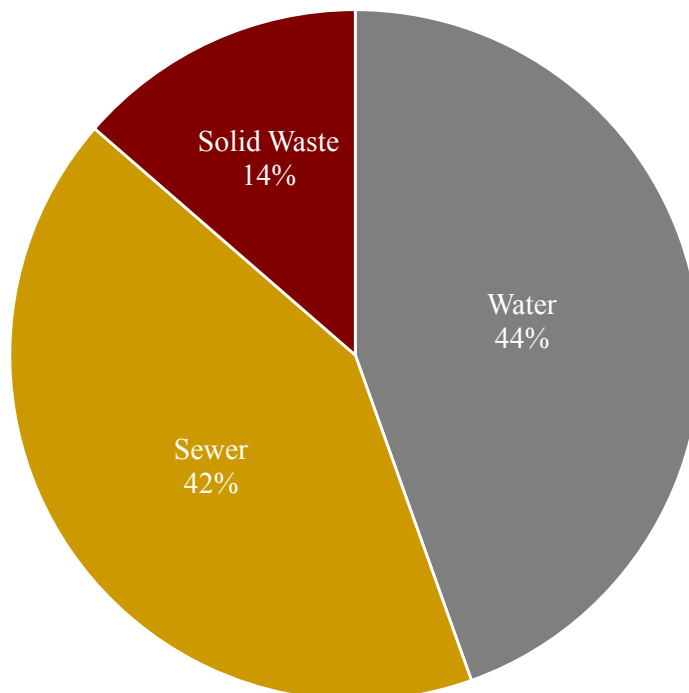
Enterprise Fund Summary

Enterprise Fund Revenues Year-Over-Year

Revenues	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Water	\$ 3,324,928	\$ 2,764,589	\$ 4,060,707	\$ 4,098,550	\$ 4,209,400	\$ 3,337,000
Sewer	\$ 2,945,217	\$ 2,562,805	\$ 3,244,753	\$ 3,216,850	\$ 3,416,850	\$ 3,135,000
Solid Waste	\$ 974,011	\$ 928,352	\$ 1,072,051	\$ 965,000	\$ 995,000	\$ 1,020,000
Electric	\$ 14,320,230	\$ 3,673,641	\$ 10,907,686	\$ 9,595,000	\$ 6,486,500	\$ -
Gas	\$ 6,246,330	\$ 5,045,482	\$ 5,415,549	\$ 4,747,500	\$ 3,382,400	\$ -
TOTALS	\$ 27,810,716	\$ 14,974,869	\$ 24,700,746	\$ 22,622,900	\$ 18,490,150	\$ 7,492,000

*Figures do include interfund transfers.

Enterprise Revenues by Fund FY 2016



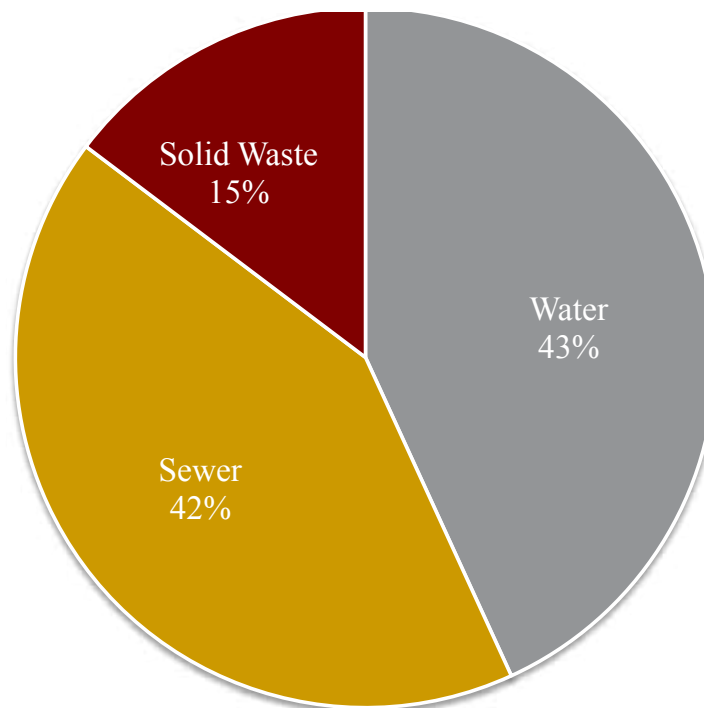


Enterprise Fund Expenditures Year-Over-Year

Expenditures	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Water	\$ 3,799,723	\$ 4,596,378	\$ 4,434,146	\$ 4,082,224	\$ 4,171,847	\$ 2,890,334
Sewer	\$ 2,996,136	\$ 2,507,171	\$ 2,922,897	\$ 3,564,449	\$ 2,799,704	\$ 2,820,809
Solid Waste	\$ 895,136	\$ 1,019,904	\$ 898,730	\$ 943,961	\$ 943,776	\$ 985,116
Electric	\$ 8,610,572	\$ 10,054,933	\$ 10,076,385	\$ 9,553,010	\$ 6,795,767	\$ -
Gas	\$ 3,663,875	\$ 4,022,919	\$ 4,511,938	\$ 4,552,444	\$ 3,526,627	\$ -
TOTALS	\$ 19,965,441	\$ 22,201,305	\$ 22,844,097	\$ 22,696,088	\$ 18,237,721	\$ 6,696,259

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

Enterprise Expenditures by Fund FY 2016

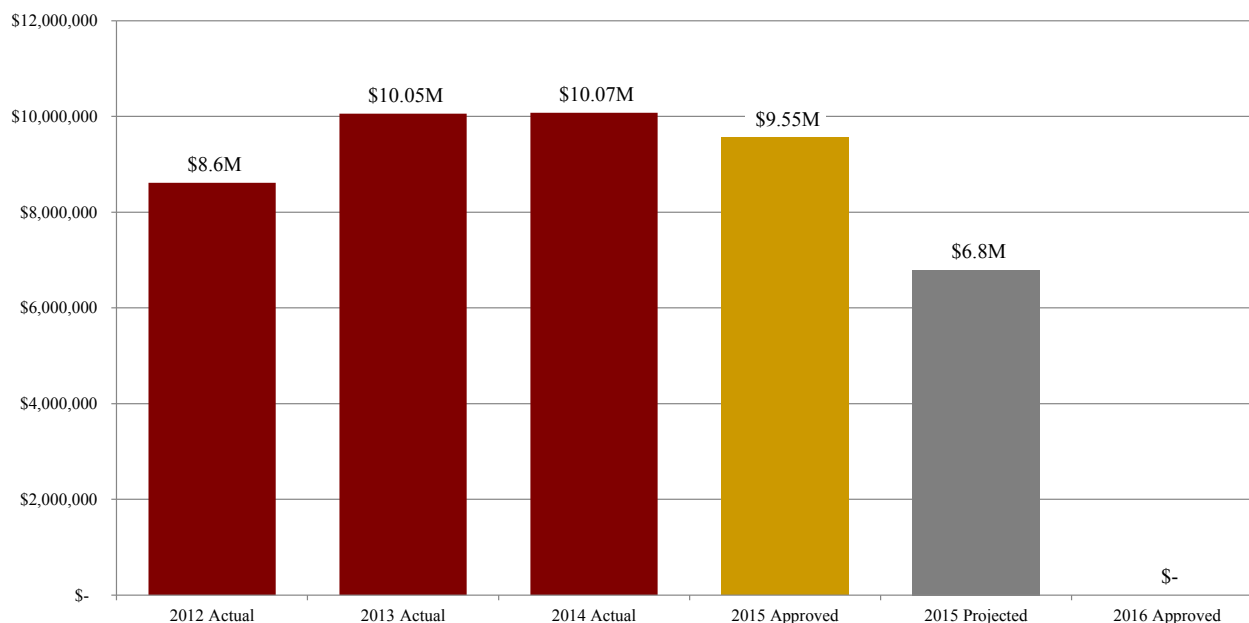


Electric

Electric Department Overview

The electric utility was sold in FY 2015 and so there is no budget for it in FY 2016. Below you can see the recent history of the electric utility.

Electric Department Expenditure Trends



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



Electric Department Expenditure Trends

Enterprise Fund						
Fund 53- Electric Utility Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Personnel Services	-	-	-	-	-	
Materials, Supplies & Services	-	-	-	-	-	
Interfund Transactions	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
Debt Service*	-	-	-	-	-	
Expenditure Total:	-	-	-	-	-	
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
53-00-34010-0000 In-house Construction	377,969	307,230	798,031	395,000	35,000	
53-00-34218-0000 Subdivision Inspection Fees			12,106	5,000	23,000	
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	2,140	4,149	54,079			
53-00-35300-0000 Utility Billing- Electric	6,500,689	7,161,813	8,145,823	8,550,000	5,728,500	
53-00-35320-0000 Damages to Services-Electric	1,570	357				
53-00-35360-0000 Meter Fee - Electric						
53-00-35365-0000 Fiber Boots - Direct Comm.	17,850	54,900			40,000	
53-00-35370-0000 Connection Fees	130,747	211,348	298,050	240,000	260,000	
53-00-35375-0000 Temporary Power Connection	26,250	46,200	60,375	45,000	40,000	
53-00-35385-0000 Service Calls	32,204	3,663	393			
53-00-35999-0000 YEC Audit Adjustment & Accrual	94,055	16,665	77,734			
53-00-36020-0000 Late/Delinquent Fees Penalties						
53-00-37010-0000 Interest Earnings	32,230	35,191	336,799	30,000	30,000	
53-00-37020-0000 Sale of Assets						
53-00-38113-0000 Transfer from Pwr Impact Fee Fund						
53-00-38151-0000 Transfer From Water Fund	140,000	280,000	267,500	280,000	280,000	
53-00-38152-0000 Transfer From Sewer Fund	100,000	50,000	62,500	50,000	50,000	
53-00-38155-0000 Transfer From Gas Fund		590,000	405,557			
53-00-39710-0000 Contributions- From Developer	413,763	43,849	388,738			
- Bond Proceeds-Less Purchased Fixed Assets	6,450,765	(5,131,723)				
Revenue Total:	14,320,230	3,673,641	10,907,686	9,595,000	6,486,500	-
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	14,803,529	3,673,641	10,907,686	9,595,000	6,486,500	-
Fund Balance (Deficit)- Beginning:	463,325	15,266,854	18,940,495	29,848,181	29,848,181	36,334,681
Fund Balance (Deficit)- Ending:	15,266,854	18,940,495	29,848,181	39,443,181	36,334,681	36,334,681
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Elected						
Appointed						
Full-time	6.50	6.75	5.50	7.25	7.25	
Part-time/Seasonal						
FTE Total:	6.50	6.75	5.50	7.25	7.25	

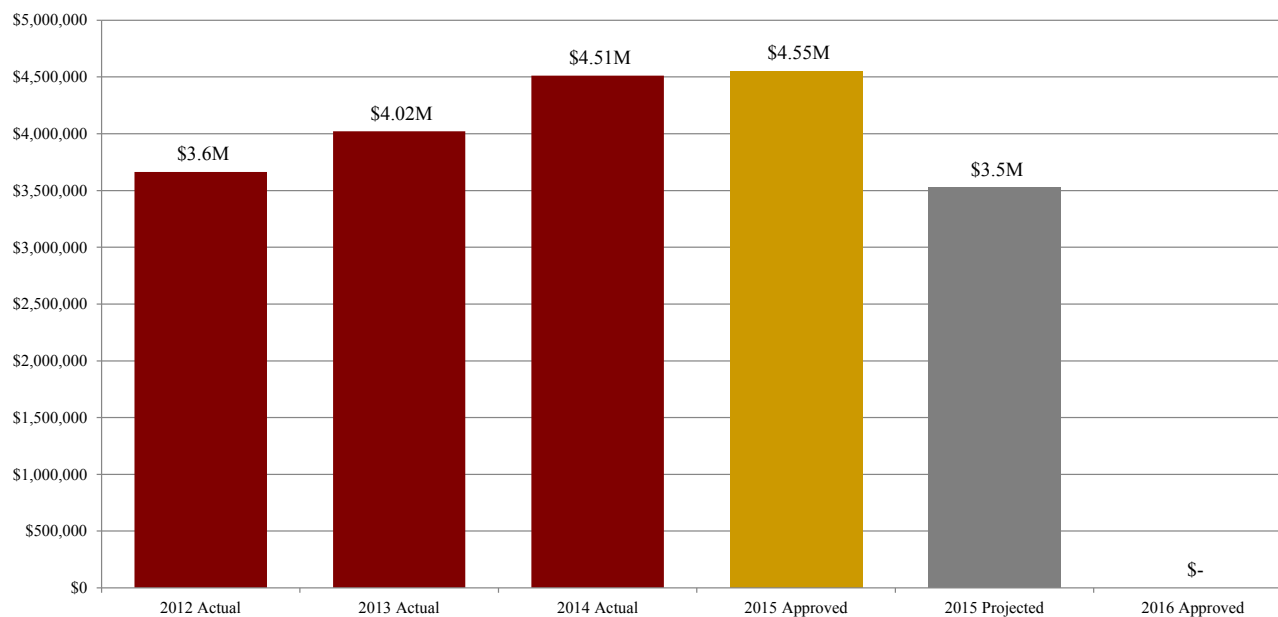
Electric

Enterprise Fund Fund 53- Electric Utility Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
53-45-53000-1111 Salaries - FT	382,613	403,006	430,376	379,671	289,214	
54-45-53000-1112 Salaries - PT		37,853	43,784	16,068	4,392	
54-45-53000-1121 Holiday Pay				25,000	16,750	
54-45-53000-1211 Overtime	8,558	15,633	11,081	25,000	12,244	
54-45-53000-1212 Wellness Benefit					134	
54-45-53000-1300 Employee Benefits	24,048	25,894	39,831	23,540	18,838	
54-45-53000-1311 Bonus					-	
54-45-53000-1511 FICA		2,855	2,024	260	272	
54-45-53000-1512 Medicare	5,457	6,117	8,254	5,738	4,319	
54-45-53000-1521 Retirement	76,936	60,777	75,199	70,125	54,403	
54-45-53000-1531 Worker's Compensation	6,223	5,455	4,908	7,000	3,390	
54-45-53000-1541 Health Insurance	75,561	76,692	107,132	97,631	68,754	
54-45-53000-1542 Dental Insurance	6,308	5,196	8,438	7,113	5,590	
54-45-53000-1548 Vision Insurance	1,258	1,182	1,403	1,332	963	
54-45-53000-1561 Long Term Liability	1,676	1,549	1,795	2,063	1,158	
Total:	588,639	642,207	734,226	660,541	480,423	
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships		80	141			
54-45-53000-2211 Public Notices						
54-45-53000-2321 Travel & Training	2,159	4,292	2,695	8,000	8,000	
54-45-53000-2368 Sustainability Committee	5,901					
54-45-53000-2369 Meetings	448	382	224	300	130	
54-45-53000-2411 Office Expenses & Supplies	17	1,606				
54-45-53000-2431 Uniforms & Clothing	1,941	1,837	2,428	4,200	3,821	
54-45-53000-2512 Equipment Supplies & Maintenance	21,114	19,608	28,579	35,000	35,000	
54-45-53000-2515 SCADA	4,646	1,333	5,536	5,000	4,885	
54-45-53000-2521 Equipment Fuel & Maintenance	918	2,945	3,176	4,000	4,000	
54-45-53000-2610 Buildings & Ground Maintenance	3,347	3,969	8,787	15,000	15,000	
54-45-53000-3111 Utilities						
54-45-53000-4121 Attorney Fees			9,242	20,125	60,000	
54-45-53000-4140 Banking Fees			35,839	43,400	30,000	
54-45-53000-4211 Computer Network & Data Process	2,633	8,263	2,763	5,000	5,000	
54-45-53000-4271 Iron Support			2,498			
54-45-53000-4320 Engineering Services	20,529	415,549	199,582	40,000	40,000	
54-45-53000-4350 In-house Construction Materials & Supplies	163,466	196,979	570,609	150,000	150,000	
54-45-53000-4351 In-house Construction Rental		13,525	640	10,000	10,000	
54-45-53000-4391 Blue Staking	1,938	2,197	1,835	3,000	3,000	
54-45-53000-4521 Collection Fees	6,299	1,591	801	8,500	8,500	
54-45-53000-4531 Professional/Technical Services	32,692	18,912	16,084	50,000	50,000	
54-45-53000-4541 Utility Bill Printing & Mailing			21,777			
54-45-53000-4811 Equipment Rental/Lease	3,200			1,000	1,000	
54-45-53000-5002 Misc. Services & Supplies						
54-45-53000-5141 Streetlight Repair	10,292	8,680	10,039	25,000	25,000	
54-45-53000-5321 Meters-Electric	23,325	26,410	66,562	100,000	15,000	
54-45-53000-5322 Service Calls - Materials & Supplies	34,645	22,860	11,315	20,000	10,073	
54-45-53000-5325 Service Calls - Rentals						
54-45-53000-5331 Residential Connections (Materials & Supplies)	40,784	27,279	14,820	50,000	50,000	
54-45-53000-5335 Commercial Connections (Materials & Supplies)		11,538	14,457	60,000	20,000	
54-45-53000-5630 UMPA Purchase For Resale- Electricity	4,603,109	4,722,617	4,829,039	5,000,000	3,132,265	
54-45-53000-5650 UAMPS Fees	38,037	897,003	64,962	35,000	35,000	
54-45-53000-5670 Horsebutte Purchase for Resale			977,043	1,060,000	900,000	
54-45-53000-5995 Depreciation			1,350,730			
54-45-53000-6000 Bad Debt Expense		26,486	26,143			
54-45-53000-6211 Insurance & Surety Bonds			16,988			
Total:	5,021,441	6,435,938	8,295,336	6,752,525	4,615,675	
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
7000 Capital Outlay						
7211 Building & Building Improvements						
7319 Capital Improvement Projects						
7410 Equipment			51			
7411 Office Equipment						
7412 Computer Equipment						
7415 System Equipment					130,000	
7421 Vehicles						
Total:	-	-	51	-	130,000	
DEBT SERVICE	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
53-71-47100-8111 Principal	1,248,550	1,209,950		965,250	646,718	
53-71-47100-8121 Interest	1,055,564	1,089,313	565,832	767,584	514,282	
53-71-47100-8151 Paying Agent Fee	700	3,024	156,901		1,560	
53-71-47100-8155 Letter of Credit Fee						
53-71-47100-8157 Bond Costs						
Total:	2,304,814	2,302,287	722,733	1,732,834	1,162,559	
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 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	632,000	610,000	241,553	124,287	124,287	
53-61-48000-9154 Transfer to Fleet Fund	63,678	64,500	82,487	164,283	164,283	
53-61-48000-9175 Transfer to Gas & Electric Bond Fund						
Transfer to Utility Billing Internal Service Fund				87,083	87,083	
Transfer to GIS Internal Service Fund				31,457	31,457	
Total:	695,678	674,500	324,040	407,110	407,110	

Gas Department Overview

The gas utility was sold in FY 2015 and so there is not budget for it in FY 2016. Below you can see the recent history of the gas utility.

Gas Department Expenditure Trends



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

Gas

Enterprise Fund Fund 55- Natural Gas Utility Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Personnel Services						
Materials, Supplies & Services						
Interfund Transactions						
Capital Outlay						
Debt Service						
Expenditure Total:						
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-00-34010-0000 In-house Construction	57,547	225,104	14,538			
55-00-34218-0000 Subdivision Inspections			7,082		10,000	
55-00-34311-0000 NR SAA Assessments Collected	970		2,890	2,500	2,500	
55-00-34890-0000 Reimbursement- Miscellaneous						
55-00-35385-0000 Service Calls	716	266	(6,585)			
53-00-35500-0000 Utility Billing- Gas	4,721,570	4,860,974	4,449,266	4,250,000	2,847,500	
53-00-35511-0000 CPR Gas Extension Fees			129,433			
55-00-35520-0000 Damage to Services- Gas	8,819					
55-00-35560-0000 Meter Fee - Natural Gas	11,931	4,463	1,156			
55-00-35570-0000 Connection Fees	190,529	435,558	576,521	450,000	475,000	
55-00-35575-0000 Temporary Gas Connection						
55-00-35999-0000 YEC Audit Adjustments & Accrual			73,936			
55-00-37010-0000 Interest Earnings	32,164	52,951	139,773	45,000	45,000	
55-00-37011-0000 Interest Earnings - NR SAA	9,043	18,885	7,747		2,400	
55-00-37020-0000 Sale of Assets						
55-00-39710-0000 Contributions- From Developer		3,604	19,794			
Bond Proceeds - Less Capital Assets	1,213,040	(556,322)				
Revenue Total:	6,246,330	5,045,482	5,415,549	4,747,500	3,382,400	
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	5,736,593	4,069,559	5,415,549	4,747,500	3,382,400	
Fund Balance (Deficit)- Beginning:	4,761,817	10,498,410	14,567,969	19,983,517	19,983,517	23,365,917
Fund Balance (Deficit)- Ending:	10,498,410	14,567,969	19,983,517	24,731,017	23,365,917	23,365,917
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Elected						
Appointed						
Full-time	5.50	4.50	5.50	7.25	7.25	
Part-time/Seasonal						
FTE Total:	5.50	4.50	5.50	7.25	7.25	



Enterprise Fund						
Fund 55- Natural Gas Utility Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-45-55000-1111 Salaries - FT	289,091	265,970	339,121	309,175	208,318	
55-45-55000-1112 Salaries - PT		150	20,603	48,204	1,553	
55-45-55000-1211 Overtime	12,255	13,176	13,163	10,000	14,460	
55-45-55000-1242 Car Allowance						
55-45-55000-1300 Employee Benefits	14,441	18,538	26,410	22,158	11,849	
55-45-55000-1511 FICA		9	1,315		96	
55-45-55000-1512 Medicare	4,225	3,949	6,843	5,182	3,194	
55-45-55000-1521 Retirement	31,035	41,394	58,209	50,595	38,361	
55-45-55000-1531 Worker's Compensation	4,840	3,677	2,156	3,000	1,683	
55-45-55000-1541 Health Insurance	64,349	56,773	82,842	74,200	50,386	
55-45-55000-1545 Dental Insurance	4,989	3,794	6,719	5,406	4,122	
55-45-55000-1548 Vision Insurance	985	873	1,186	1,012	708	
55-45-55000-1561 Long Term Disability	1,292	1,120	1,406	1,737	820	
Total:	427,504	409,424	559,972	530,668	335,550	-
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-45-55000-2121 Dues, Subscriptions, Memberships	779	995	1,885			
55-45-55000-2211 Public Notices						
55-45-55000-2321 Travel & Training	7,934	795	9,319	9,000	9,000	
55-45-55000-2369 Meetings	352	367	446	300	650	
55-45-55000-2411 Office Expenses & Supplies		115				
55-45-55000-2431 Uniforms & Clothing	1,885	1,465	1,934	2,600	2,600	
55-45-55000-2513 Equipment Supplies & Maintenance	27,156	18,611	15,247	15,000	15,977	
55-45-55000-2515 SCADA	1,119	1,191	1,571			
55-45-55000-2521 Vehicle Fuel & Maintenance	133	1,108	73	2,000	2,000	
55-45-55000-2610 Buildings & Ground Maintenance	1,118	745	2,832	15,000	15,000	
55-45-55000-3111 Utilities						
55-45-55000-4121 Attorney Fees	2,658		7,415	20,125	8,000	
55-45-55000-4140 Banking Fees			19,654	23,800	15,000	
55-45-55000-4211 Computer Network & Data Process		4,395	2,763	2,500	2,500	
55-45-55000-4271 Itron Support			2,498			
55-45-55000-4320 Engineering Services	2,760					
55-45-55000-4350 In-House Construction (Materials & Supplies)	19,236	31,524	5,387	10,000	10,000	
55-45-55000-4351 In-House Construction (Rentals)		4,866		5,000	5,000	
55-45-55000-4391 Blue Staking	1,510	1,052	1,623	2,500	2,500	
55-45-55000-4521 Collection Fees	4,920	1,374	805	7,000	7,000	
55-45-55000-4531 Professional/Technical Services	31,249	44,550	28,071	60,000	60,000	
55-45-55000-4541 Utility Bill Printing & Mailing			21,819			
55-45-55000-4550 Cap. Facil./Impact/Econ. Study						
55-45-55000-5002 Misc. Services & Supplies	5,763	332	24			
55-45-55000-5321 Meters-Gas	83,441	148,279	158,512	250,000	75,605	
55-45-55000-5331 Connection Services	66,371	136,801	408,742	125,000	174,660	
55-45-55000-5333 Service Call-Gas	512	14		5,000	706	
55-45-55000-5620 Purchase For Resale- Gas	2,021,957	1,727,618	2,133,001	2,075,000	1,700,000	
55-45-55000-5999 Depreciation			300,294			
55-45-55000-6000 Bad Debt Expense	34,014	26,078	28,818			
55-45-55000-6211 Insurance & Surety Bonds			13,706			
Total:	2,314,865	2,152,274	3,166,440	2,629,825	2,106,198	-
Enterprise Fund						
Fund 55- Natural Gas Utility Detail						
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-45-55000-7111 Land and Rights of Way						
55-45-55000-7211 Building & Building Improvements				120,000	120,000	
55-45-55000-7319 Capital Improvement Projects			4,285			
55-45-55000-7410 Equipment			3,663			
55-45-55000-7412 Computer Equipment						
Total:	-	-	7,948	120,000	120,000	-
DEBT SERVICE	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-71-47100-8111 Principal	186,450	185,050		519,750	348,233	
55-71-47100-8121 Interest	174,419	175,011	81,356	413,315	276,921	
55-71-47100-8151 Paying Agent Fee	3,719	476	29,869		840	
55-71-47100-8157 Bond Costs						
Total:	364,588	360,537	111,225	933,065	625,994	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund						
55-61-48000-9110 Administrative Charge	543,000	494,000	224,150	118,084	118,084	
55-61-48000-9155 Transfer to Electric Fund		590,000				
55-61-48000-9154 Transfer to Fleet Fund	13,918	16,684	36,645	102,261	102,261	
55-61-48000-9175 Due to G&E Bond Fund			405,557			
Transfer to Utility Billing Internal Service Fund				87,083	87,083	
Transfer to GIS Internal Service Fund				31,457	31,457	
Total:	556,918	1,100,684	666,352	338,886	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 operations for the City

Sewer System Maintenance

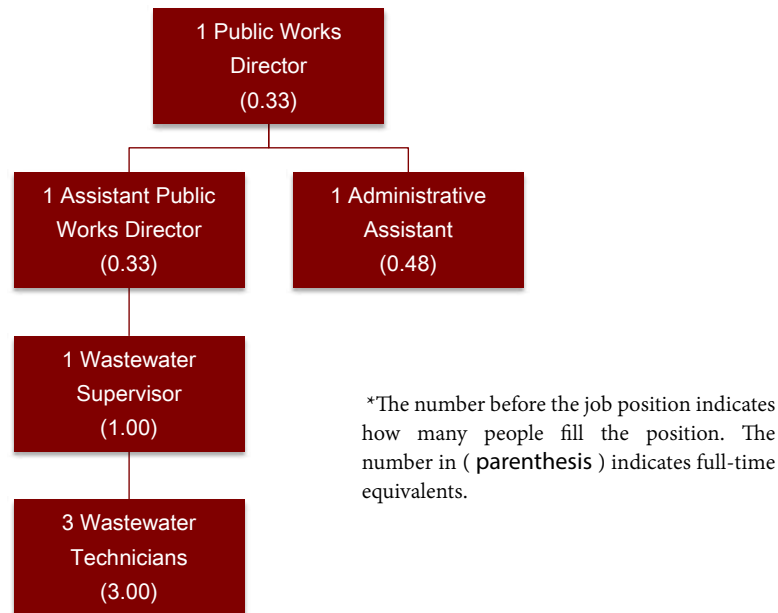
A major duty of the Wastewater Utility Division is being responsible for the maintenance and repair of the City's sewer collection system. Personnel are in charge of repairing line breaks and fixing service problems. In addition, the treatment plant operates on a 24 hour, 7 days a week basis with operators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

Lift Stations

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



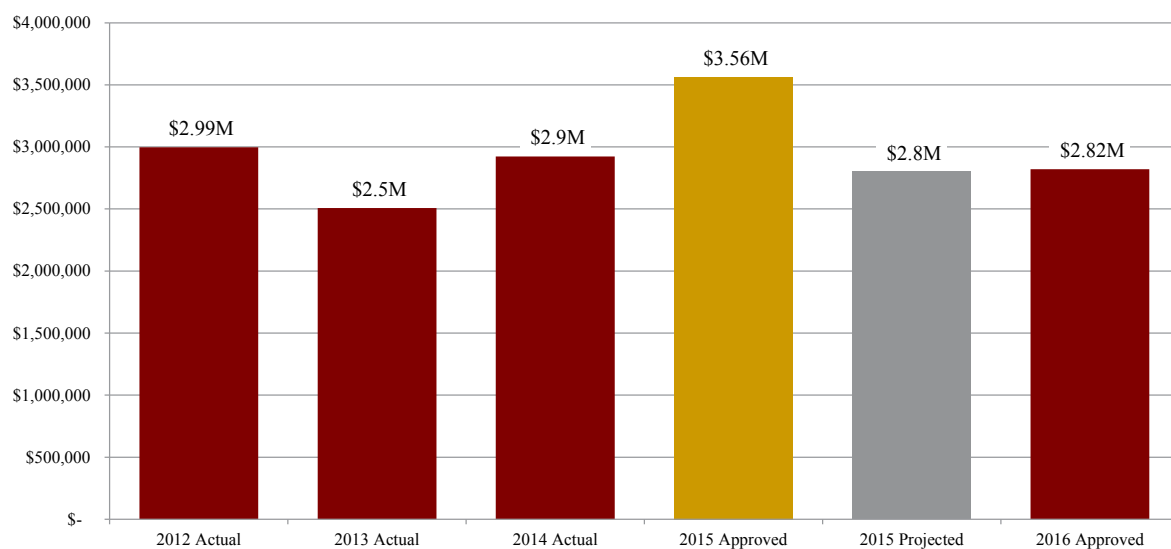
Sewer Department Organization



Sewer Department Personnel Changes

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 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 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 0.7%.

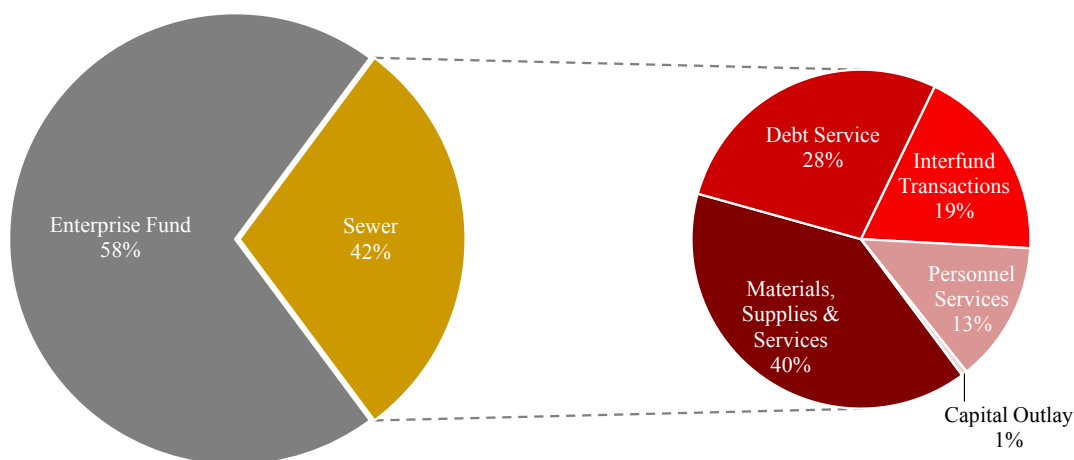
Personnel Services - The personnel services expenditures have decreased due to the department having fewer FTEs.

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

Materials, Supplies & Services - The large increase in materials, supplies, and services expenditures can be attributed to higher costs for Timpanogos Special Service District services, banking fees, attorney fees, SCADA maintenance, and utilities, which now have to be paid by the City because the utility sale (\$163,337).

Capital Outlay - The large decrease in capital outlay expenditures is due to the capital expenses being moved to the sewer's separate capital budget (\$885,000).

Department Expenditures Compared to Enterprise Fund Expenditures





Enterprise Fund Fund 52 - Sewer Utility Department 52000						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	375,597	375,741	423,163	412,815	484,042	378,941
Materials, Supplies & Services	754,619	853,694	1,657,203	895,300	951,013	1,114,350
Interfund Transactions	1,088,094	470,233	352,388	534,679	534,679	526,912
Capital Outlay	1,246			900,000	500	15,000
Debt Service	776,579	807,503	490,144	821,655	829,469	785,606
Expenditure Total:	2,996,136	2,507,171	2,922,897	3,564,449	2,799,704	2,820,809
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-00-33435-0000 DEQ Grant		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.						
52-00-35200-0000 Utility Billing- Sewer	2,444,460	2,518,315	2,654,864	2,700,000	2,775,000	2,900,000
52-00-35270-0000 Connection Fees	13,700	25,800	30,890	25,000	50,000	25,000
52-00-35999-0000 YEC Audit Adjustment & Accural		(50,148)	72,207			
52-00-37010-0000 Interest Earnings	8,900	9,114	9,192	10,000	10,000	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund (DEQ)				219,350	219,350	200,000
52-00-38112-0000 Xfr from WW Impact Fee Fund			193,000	262,500	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	478,157	41,725	284,600			
52-00-39111-0000 Bond Proceeds - DEQ Loan					100,000	
Revenue Total:	2,945,217	2,562,805	3,244,753	3,216,850	3,416,850	3,135,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	23,265	123,166	321,856	(347,599)	617,146	314,191
Fund Balance (Deficit)- Beginning:	601,367	624,632	747,797	1,069,654	1,069,654	1,686,800
Fund Balance (Deficit)- Ending:	624,632	747,797	1,069,654	722,055	1,686,800	2,000,991
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	5.17	5.17	5.31	5.31	5.31	5.13
Part-time/Seasonal						
FTE Total:	5.17	5.17	5.31	5.31	5.31	5.13

Sewer

Enterprise Fund Fund 52 - Sewer Utility Detail Department 52000						
<i>PERSONNEL SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-45-52000-1111 Salaries - FT	248,699	239,354	262,075	245,548	303,961	233,373
52-45-52000-1112 Salaries - PT			7,586	8,098	542	
52-45-52000-1211 Overtime	4,081	2,397	3,427	4,000	3,775	4,000
52-45-52000-1242 Car Allowance	1,949	1,938	1,938	1,950	1,938	1,950
52-45-52000-1300 Employee Benefits	14,687	16,706	18,696	15,224	19,178	13,405
52-45-52000-1311 Bonus						
52-45-52000-1511 FICA		4	492		34	
52-45-52000-1512 Medicare	3,502	3,379	4,332	3,678	4,307	3,135
52-45-52000-1521 Retirement	26,433	37,502	43,967	45,353	55,257	39,933
52-45-52000-1531 Worker's Compensation	4,149	3,985	3,527	3,000	2,724	3,000
52-45-52000-1541 Health Insurance	65,276	64,347	69,891	78,027	83,483	72,716
52-45-52000-1545 Dental Insurance	4,851	4,285	5,200	5,684	6,528	5,297
52-45-52000-1548 Vision Insurance	949	901	956	1,065	1,128	992
52-45-52000-1561 Long Term Disability	1,022	944	1,077	1,188	1,188	1,141
52-45-52000-1999 Reserve For Pay Adjustments						
Total:	375,597	375,741	423,163	412,815	484,042	378,941
<i>MATERIALS, SUPPLIES, & SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-45-52000-2121 Dues, Subscriptions, Memberships	684	960	767	1,050	1,050	1,100
52-45-52000-2321 Travel & Training	5,746	5,054	5,966	7,250	7,250	7,850
52-45-52000-2369 Meetings	317		276	300	148	300
52-45-52000-2411 Office Expenses & Supplies		38				
52-45-52000-2431 Uniforms & Clothing	1,798	1,385	1,563	1,600	1,700	2,100
52-45-52000-2513 Equipment Supplies & Maintenance	43,596	36,560	43,598	60,000	60,000	45,000
52-45-52000-2515 SCADA Maintenance	2,869	1,644	2,146	15,000	15,000	50,000
52-45-52000-2610 Buildings & Ground Maintenance	1,445	1,089	5,269	2,000	2,000	7,000
52-45-52000-3111 Utilities						100,000
52-45-52000-4121 Attorney Fees			11,562	15,000	17,249	25,000
52-45-52000-4140 Banking Fees			10,405	12,600	7,817	25,000
52-45-52000-4211 Computer Network & Data Process		2,461	1,105	1,500	1,500	
52-45-52000-4391 Blue Staking			984	1,000	1,000	
52-45-52000-4393 Lab Work	30,972	30,056	37,220	35,000	35,000	35,000
52-45-52000-4521 Collection Fees	3,535	866	652	1,000	1,000	
52-45-52000-4531 Professional/Technical Services	34,159	36,580	13,823	15,000	17,300	15,000
52-45-52000-4541 Utility Bill Printing & Mailing			8,537			
52-45-52000-4581 TSSD Services	622,032	720,880	637,574	725,000	756,000	775,000
52-45-52000-4811 Equipment Rental	4,178	2,993	1,300			
52-45-52000-5001 Misc. Expenses	3,085	258				
52-45-52000-5002 Misc. Services & Supplies	203		1,397	2,000	2,000	1,000
52-45-52000-5999 Depreciation			848,636			
52-45-52000-6000 Bad Debt Expense		12,870	14,655			
52-45-52000-6211 Insurance & Surety Bonds			9,768		25,000	25,000
Total:	754,619	853,694	1,657,203	895,300	951,013	1,114,350
<i>CAPITAL OUTLAY</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-45-52000-7000 Capital Outlay					500	
52-45-52000-7319 Improvements Other Than Building				550,000		
52-45-52000-7410 Equipment	1,246			350,000		
52-45-52000-7421 Vehicles						15,000
Total:	1,246	-	-	900,000	500	15,000
<i>DEBT SERVICE</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-71-47100-8111 Principal	164,836	185,250		205,200	205,200	212,000
52-71-47100-8112 Principal DEQ	105,000	117,000		157,000	157,000	150,000
52-71-47100-8121 Interest	428,669	420,845	411,765	397,105	397,105	361,606
52-71-47100-8122 Interest DEQ	63,345	64,235	63,650	62,350	62,350	62,000
52-71-47100-8131 Bond Refunding Cost	14,729	14,729	14,729			
52-71-47100-8151 Paying Agent Fee		5,444			7,814	
Total:	776,579	807,503	490,144	821,655	829,469	785,606
<i>INTERFUND TRANSACTIONS</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-61-48000-9076 Transfer to DEQ Bond Fund						
52-61-48000-9110 Administration Charge	418,000	396,000	230,215	242,698	242,698	305,021
52-61-48000-9153 Transfer to Electric Fund	100,000	50,000	50,000	50,000	50,000	
52-61-48000-9154 Transfer to Fleet Fund	20,086	24,233	72,173	123,441	123,441	106,007
52-61-48000-9176 Transfer to Water & Sewer Bond Fund	550,008					
Transfer to Utility Billing Internal Service Fund				87,083	87,083	73,476
Transfer to GIS Internal Service Fund				31,457	31,457	42,407
Total:	1,088,094	470,233	352,388	534,679	534,679	526,912

Solid Waste

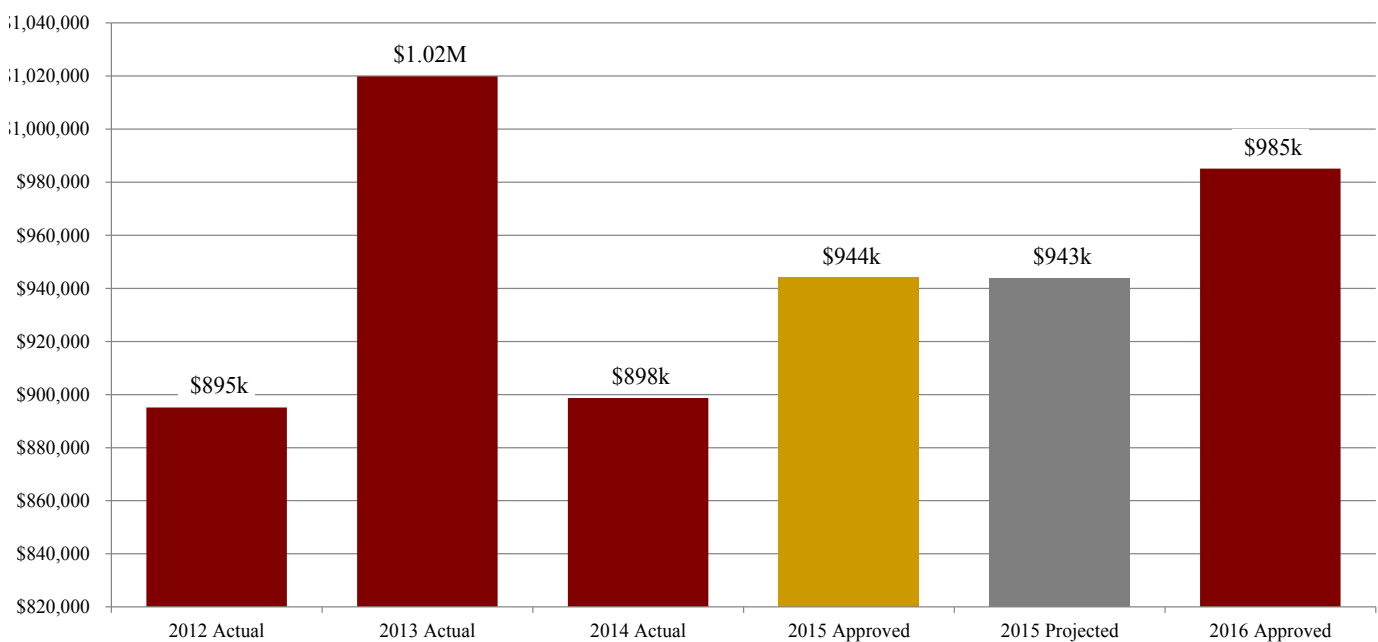
City Contract with Ace Disposal

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



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

Solid Waste Expenditure Trends



Solid Waste

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget INCREASED by 4.2%.

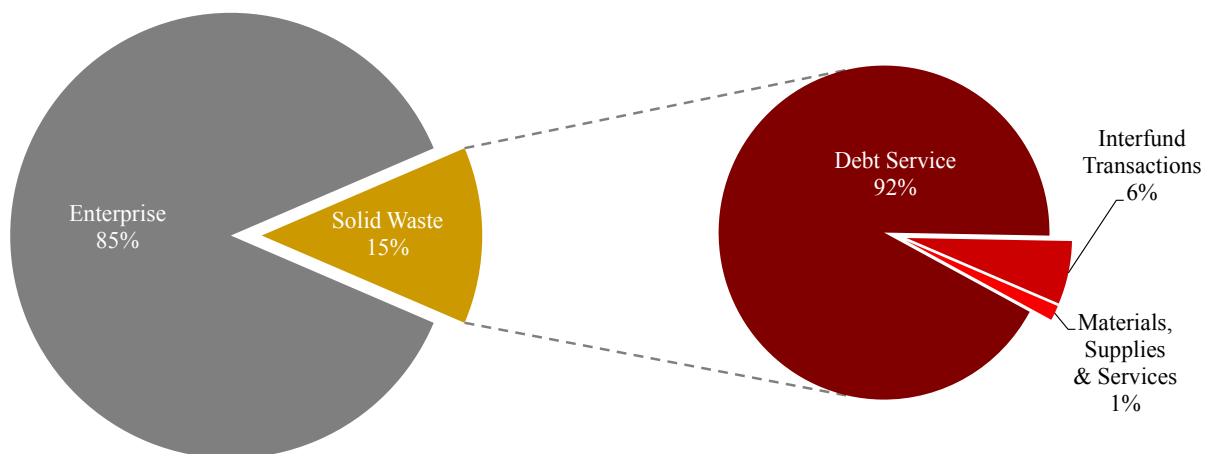
Personnel Services - The personnel services expenditures increased due to FTEs being added to the department (\$12,361).

Interfund Transactions - The decrease in interfund transactions can be attributed to fewer administrative charges and transfers to utility billing services (\$21,548).

Materials, Supplies & Services - The increase in materials, supplies, and services expenditures can be attributed to higher costs for banking fees and the solid waste disposal contract (\$50,526).

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

Department Expenditures Compared to Enterprise Fund Expenditures





Enterprise Fund Fund 57 - Solid Waste Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services			29,898		1,941	14,302
Materials, Supplies & Services	800,136	748,904	832,446	862,100	859,974	910,500
Interfund Transactions	95,000	271,000	36,386	81,861	81,861	60,313
Capital Outlay						
Debt Service						
Expenditure Total:	895,136	1,019,904	898,730	943,961	943,776	985,116
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-00-35700-0000 Utility Billing- Solid Waste	957,224	971,033	990,621	945,000	975,000	1,000,000
57-00-35705-0000 Garbage Fuel Surcharge	16,787	18,862	18,019	20,000	20,000	20,000
57-00-35999-0000 YEC Audit Adjustment & Accrual		(61,544)	63,411			
Revenue Total:	974,011	928,352	1,072,051	965,000	995,000	1,020,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	101,102	(64,805)	141,918	21,039	51,224	34,884
Fund Balance (Deficit)- Beginning:	28,660	129,762	64,957	206,875	206,875	258,098
Fund Balance (Deficit)- Ending:	129,762	64,957	206,875	227,913	258,098	292,983
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time						0.15
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	0.15

Enterprise Fund Fund 57 - Solid Waste Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-45-57000-1111 Salaries - FT			13,554		721	9,016
57-45-57000-1112 Salaries - PT			7,586		542	
57-45-57000-1211 Overtime			355		114	
57-45-57000-1300 Employee Benefits			1,658		103	559
57-45-57000-1511 FICA			492		34	
57-45-57000-1512 Medicare			995		20	131
57-45-57000-1521 Retirement			1,935		119	1,665
57-45-57000-1531 Worker's Compensation						
57-45-57000-1541 Health Insurance			2,974		253	2,343
57-45-57000-1545 Dental Insurance			256		26	171
57-45-57000-1548 Vision Insurance			41		4	360
57-45-57000-1561 Long Term Disability			52		6	57
Total:	-	-	29,898	-	1,941	14,302
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-45-57000-2321 Travel & Training			183			
57-45-57000-2369 Meetings						
57-45-57000-2431 Uniforms & Clothing			38			
57-45-57000-2513 Equipment, Supplies & Maintenance			30			
57-45-57000-4121 Attorney Fees			978			
57-45-57000-4140 Banking Fees			4,624	5,600	3,474	4,000
57-45-57000-4211 Computer Network & Data Processing			1,105			
57-45-57000-4521 Collection Expense	1,113	271	150	1,500	1,500	1,500
57-45-57000-4541 Utility Bill Printing & Mailing			8,537			
57-45-57000-4585 Code Enforcement Cleanup				10,000	10,000	10,000
57-45-57000-5640 Solid Waste Disposal Contract	799,022	746,458	802,389	840,000	840,000	890,000
57-45-57000-6000 Bad Debt Expense		2,175	4,496			
57-45-57000-6810 Dump Passes			9,916	5,000	5,000	5,000
Total:	800,136	748,904	832,446	862,100	859,974	910,500
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-45-57000-7000 Capital Outlay						
Total:	-	-	-	-	-	-
DEBT SERVICE	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-45-57000-8111 Principal						
57-45-57000-8121 Interest						
57-45-57000-8151 Paying Agent Fee						
Total:	-	-	-	-	-	-
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
57-61-48000-9110 Administrative Charge	95,000	271,000	36,386	36,246	36,246	22,162
57-61-48000-9163 Transfer to Utility Billing Internal Service				45,615	45,615	38,151
Total:	95,000	271,000	36,386	81,861	81,861	60,313

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

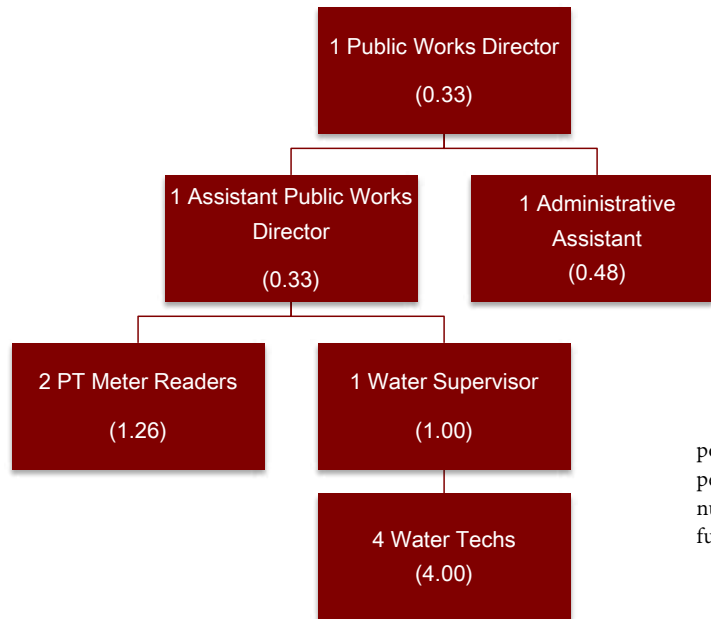
The economical and efficient maintenance and repair of the water distribution system is a top priority. Inspections are performed regularly at commercial and institutional sites to ensure back flow preventors are in place and working properly. Residents' water meters are checked and repaired as necessary.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

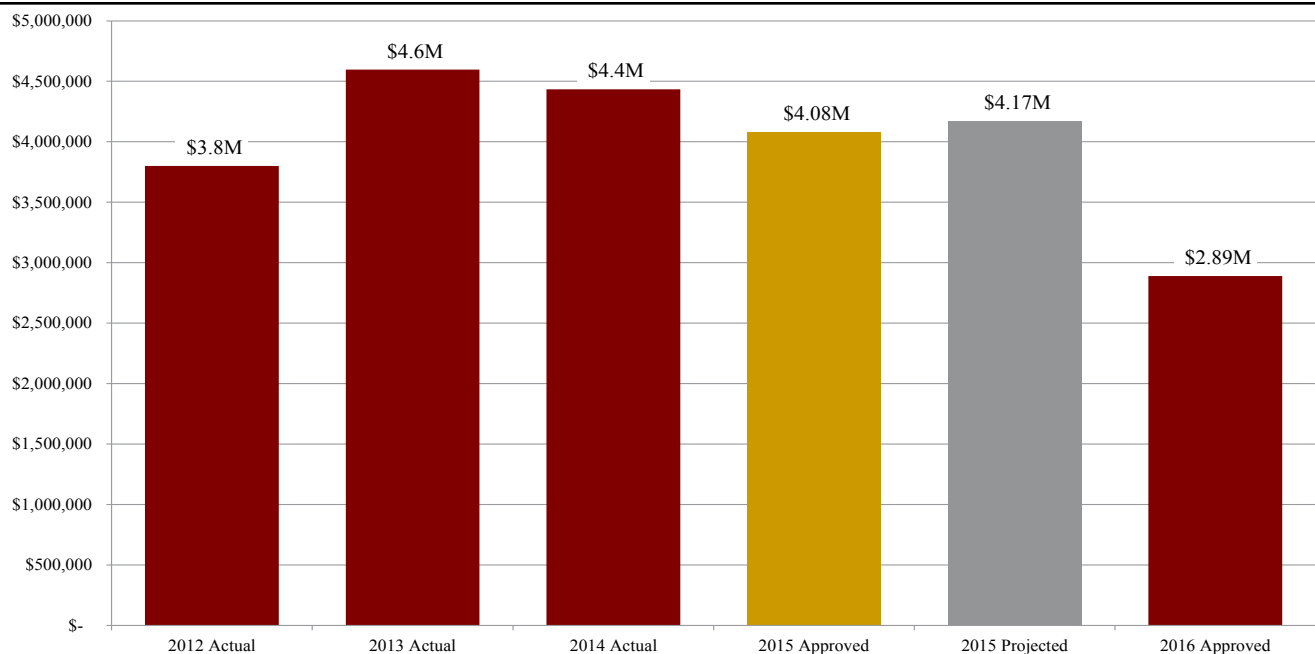


*The number before the job position indicates how many people fill the position. The number in (parenthesis) indicates full-time equivalents.

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.

Water

Summary of Budget Changes FY 2016 Proposed compared to FY 2015 Approved

The total budget DECREASED by 29.2%.

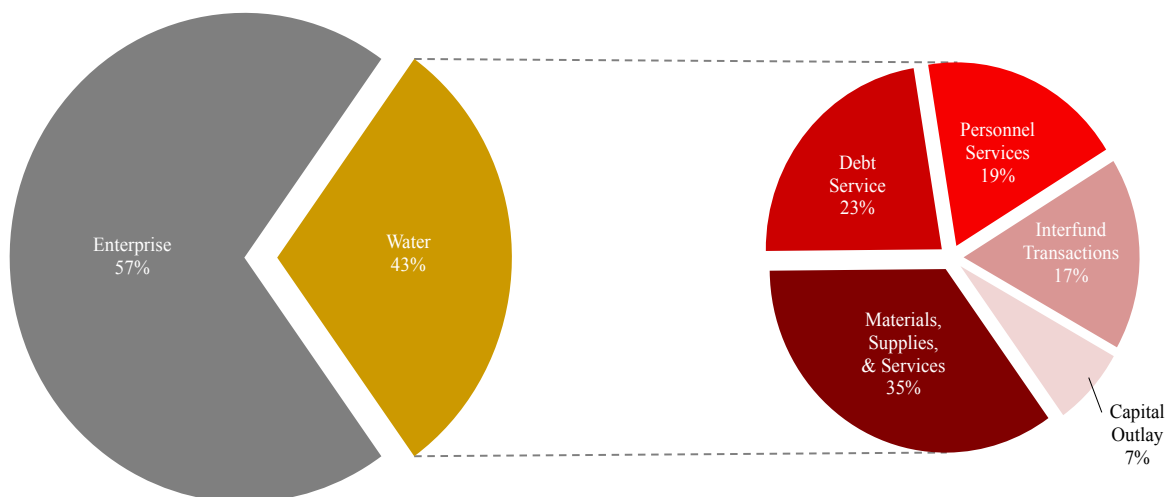
Personnel Services -The personnel services expenditures have increased due to the department having more FTEs (\$104,454).

Interfund Transactions - The large decrease in interfund transactions expenditures can be attributed to eliminating transfers to the electric fund due to the utility sale (\$230,722).

Materials, Supplies & Services -The large increases in materials, supplies, and services expenditures can be attributed to higher costs for equipment, supplies, and maintenance, SCADA maintenance and upgrades, utilities, equipment rental/lease, new water meters, and insurance & surety bonds (\$609,800).

Capital Outlay - The large decrease in capital outlay expenditures is due to eliminating capital outlay for equipment, not buying Central Water Pipeline shares, only paying for maintenance, and no longer making Eagle Mountain Property settlement payments (\$1,730,000).

Department Expenditures Compared to Enterprise Fund Expenditures





Enterprise Fund						
Fund 51 - Water Utility Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services	362,415	407,496	487,131	438,099	314,965	542,552
Materials, Supplies & Services	296,388	370,206	1,722,104	395,525	399,014	1,005,325
Interfund Transactions	1,147,809	808,146	638,649	720,611	720,611	489,889
Capital Outlay	1,981,926	2,554,031	1,190,295	1,930,000	2,130,000	200,000
Debt Service	11,184	456,500	395,967	597,989	607,258	652,568
Expenditure Total:	3,799,723	4,596,378	4,434,146	4,082,224	4,171,847	2,890,334
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-00-33550-0000 CWP Water Shares Sold	423,267		609,424	600,000	300,000	250,000
51-00-34890-0000 Reimbursement Miscellaneous			500			
51-00-35100-0000 BB Deferred Revenue - Water			(648)			
51-00-35110-0000 Utility Billing- Water	2,310,861	2,455,733	2,589,578	2,662,550	3,000,000	2,850,000
51-00-35120-0000 Damage to Service					2,400	
51-00-35130-0000 Hydrant Meter Revenue	9,958	16,395	6,093	16,000	42,000	25,000
51-00-35160-0000 Meter Fee- Water	15,540	29,879	34,400	28,000	33,000	30,000
51-00-35170-0000 Connection Fees	69,160	131,444	172,450	135,000	175,000	175,000
51-00-35999-0000 YEC Audit Adjustments & Accruals		(129)	9,630			
51-00-37010-0000 Interest Earnings	6,758	6,851	8,109	7,000	7,000	7,000
51-00-39111-0000 Transfer from Bond Proceeds						
51-00-39710-0000 Contributions- From Developer	489,384	124,415	255,166			
51-00-38111-0000 Transfer from Impact Fee Fund			376,006	500,000	500,000	
51-00-38111-0000 Transfer from Impact Fee Fund				150,000	150,000	
Revenue Total:	3,324,928	2,764,589	4,060,707	4,098,550	4,209,400	3,337,000
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(529,472)	(2,221,199)	(373,439)	16,326	37,553	446,666
Fund Balance (Deficit)- Beginning:	4,520,095	3,990,623	1,769,424	1,395,985	1,395,985	1,433,538
Fund Balance (Deficit)- Ending:	3,990,623	1,769,424	1,395,985	1,412,311	1,433,538	1,880,203
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time	4.00	5.40	5.30	5.30	5.30	8.00
Part-time/Seasonal						
FTE Total:	4.00	5.40	5.30	5.30	5.30	8.00

Water

Enterprise Fund						
Fund 51 - Water Utility Detail						
<i>PERSONNEL SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-45-51000-1111 Salaries - FT	224,314	246,695	286,284	253,901	205,247	286,683
51-45-51000-1112 Salaries - PT		150	18,965	8,098	1,355	50,882
51-45-51000-1211 Overtime	12,676	22,773	23,686	20,000	7,521	20,000
51-45-51000-1242 Car Allowance	1,592	1,881	1,881	1,900	1,881	1,900
51-45-51000-130C Employee Benefits	14,199	14,588	8,549	15,742	13,240	17,774
51-45-51000-1311 Bonus						
51-45-51000-1511 FICA		9	1,229		84	
51-45-51000-1512 Medicare	3,336	3,831	6,268	2,864	3,070	3,954
51-45-51000-1521 Retirement	36,895	43,342	52,032	46,896	36,414	52,950
51-45-51000-1531 Worker's Compensation (State Insurance Fund)	4,149	3,999	3,549	3,000	2,724	3,000
51-45-51000-1541 Health Insurance	58,840	63,879	76,388	77,793	38,783	95,679
51-45-51000-1545 Dental Insurance	4,517	4,351	6,068	5,667	3,316	6,970
51-45-51000-1548 Vision Insurance	892	963	1,066	1,061	538	1,305
51-45-51000-1561 Long Term Disability	1,004	1,034	1,165	1,176	793	1,454
Total:	362,415	407,496	487,131	438,099	314,965	542,552
<i>MATERIALS, SUPPLIES, & SERVICES</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-45-51000-2121 Dues, Subscriptions, Memberships	725	992	895	900	900	925
51-45-51000-2321 Travel & Training	4,555	7,179	5,255	8,000	8,000	9,000
51-45-51000-2369 Meetings (Education)	464	325	130	300	154	300
51-45-51000-2431 Uniforms & Clothing	1,300	1,957	1,870	2,000	2,000	2,600
51-45-51000-2513 Equipment Supplies & Maintenance	126,286	194,930	242,465	150,000	150,000	200,000
51-45-51000-2515 SCADA Maintenance and Upgrades	3,677	4,011	2,353	15,000	15,000	50,000
51-45-51000-2610 Buildings & Grounds Maintenance	220		5,058			2,500
51-45-51000-3111 Utilities						450,000
51-45-51000-4121 Attorney Fees			39,020	20,125	22,206	25,000
51-45-51000-4140 Banking Fees			15,029	18,200	11,291	25,000
51-45-51000-4211 Computer Network & Data Process		2,461	2,763	2,500	2,500	
51-45-51000-4271 Itron Support			2,315			8,000
51-45-51000-4320 Engineering Services	3,800					
51-45-51000-4391 Blue Staking			1,640	1,500	1,500	
51-45-51000-4393 Lab Work	8,303	6,873	7,539	10,000	14,323	13,000
51-45-51000-4521 Collection Fees	2,123	547	334	5,000	5,000	
51-45-51000-4531 Professional/Technical Services	51,708	49,742	34,098	25,000	25,000	25,000
51-45-51000-4541 Utility Bill Printing & Mailing			20,832			
51-45-51000-4811 Equipment Rental/Lease	2,900	300	300	4,000	6,377	10,000
51-45-51000-5002 Misc. Services & Supplies	203	258	208		100	
51-45-51000-5311 Meters-Water (New)	10,165	29,413	77,833	50,000	76,354	75,000
51-45-51000-5312 Meters-Water (Replacement)	52,553	55,203	48,470	75,000	50,000	75,000
51-45-51000-5721 Chemicals/Fertilizers	4,118	7,121	7,398	8,000	8,309	9,000
51-45-51000-5999 Depreciation			1,183,989			
51-45-51000-6000 Bad Debt Expense	23,286	8,893	11,203			
51-45-51000-6211 Insurance & Surety Bonds			11,107			25,000
Total:	296,388	370,206	1,722,104	395,525	399,014	1,005,325
<i>CAPITAL OUTLAY</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-45-51000-7000 Capital Outlay						
51-45-51000-7211 Building & Building Improvements		122	650			
51-45-51000-7313 CWP Improvements	261,281	(5,575)				
51-45-51000-7315 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	83,247	5,619	1,000,000			
51-45-51000-741C Equipment	1,246			30,000	30,000	
51-45-51000-7412 Computer Equipment	3,125	3,125				
51-45-51000-7691 Water Rights			2,645			
51-81-51100-7314 CWP Shares	1,633,028	1,550,741	187,000	1,600,000	1,600,000	200,000
51-81-51100-7315 EMP Settlement		1,000,000		300,000	500,000	
Total:	1,981,926	2,554,031	1,190,295	1,930,000	2,130,000	200,000
<i>DEBT SERVICE</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-71-47100-8111 Principal		139,750		254,800	254,800	188,000
51-71-47100-8112 Principal S13 W&S						102,000
51-71-47100-8121 Interest		312,643	316,306	343,189	343,189	320,669
51-71-47100-8122 Interest - S13 W&S			11,425			41,899
51-71-47100-8131 Bond Refunding Cost	11,184		11,184			
51-71-47100-8151 Paying Agent Fee		4,107	57,051		9,268	
Total:	11,184	456,500	395,967	597,989	607,258	652,568
<i>INTERFUND TRANSACTIONS</i>	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-61-48000-9110 Administrative Charge	516,000	498,000	289,309	247,538	247,538	308,155
51-61-48000-9153 Transfer to Electric Fund	140,000	280,000	280,000	280,000	280,000	
51-61-48000-9176 Transfer to Water & Sewer Bond Fund	463,531					
51-61-48000-9154 Transfer to Fleet Fund	28,278	30,146	69,340	74,532	74,532	65,850
Transfer to Utility Billing Internal Service Fund				87,083	87,083	73,476
Transfer to GIS Internal Service Fund				31,457	31,457	42,407
Total:	1,147,809	808,146	638,649	720,611	720,611	489,889



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IX. Internal Service Funds

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Internal Service Fund

Internal Service

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

Motor Vehicle Fleet Fund Overview

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

In addition to the operational management of the City's vehicles, the Motor Vehicle Fleet Fund also serves as a savings account for the acquisition of new motor vehicles. The City has implemented a new replacement schedule for all City vehicles. The intent of the new schedule is to increase the amount of savings available to purchase new vehicles. Previously, the City 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 has been a significant increase in transfers to the fleet fund for all contributing departments.



FY 2016 Motor Vehicle Fleet Purchases

Engineering

- New Addition \$30,000

Planning

- New Addition \$25,000

Sewer Fund

- Replacement of the #55 truck \$25,000

Total	\$80,000
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Fleet Fund



Providing municipal departments with safe and efficient vehicles

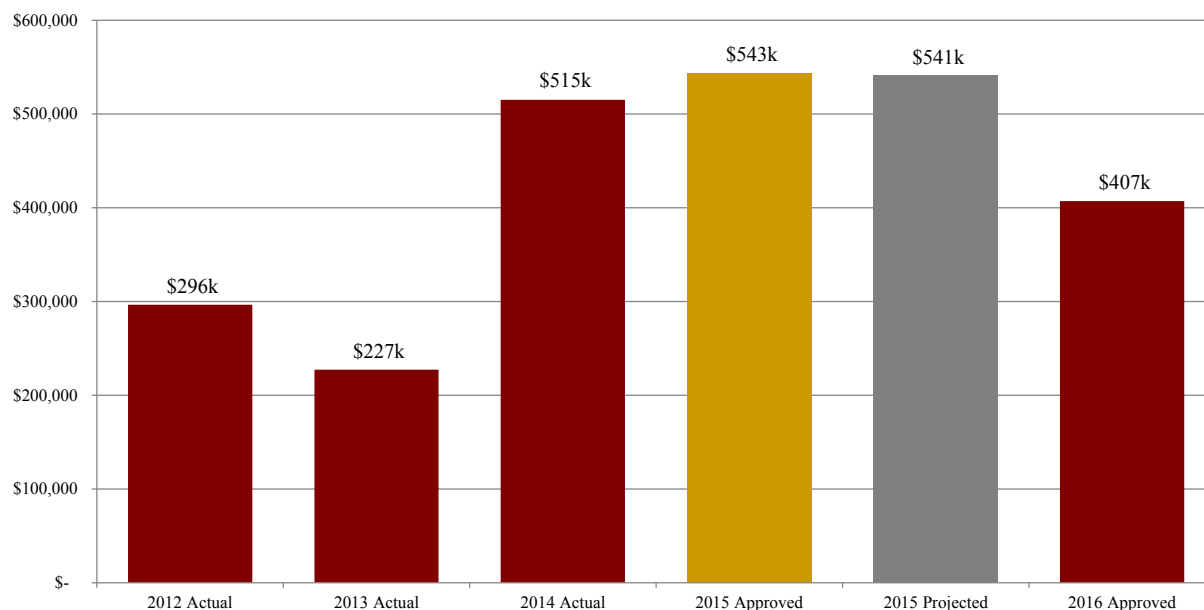
Mission

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

Description

The Assistant Public Works Director 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 2016 Proposed compared to FY 2015 Approved

The total budget DECREASED by 25%.

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

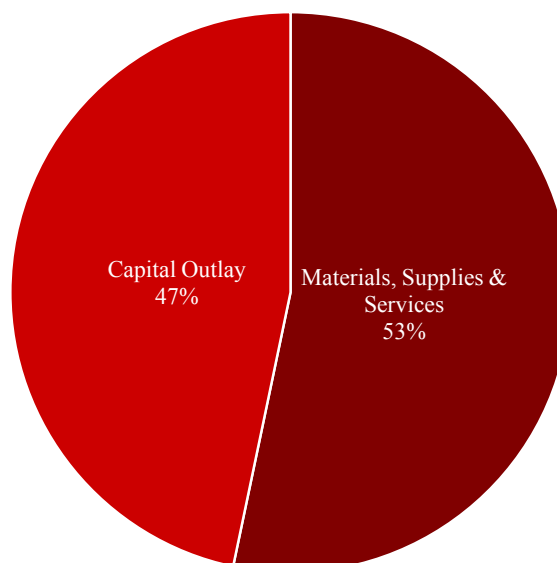
Interfund Transactions - There are no interfund transaction expenditures for this department.

Materials, Supplies & Services - The difference between materials, supplies, and services expenditures between years is no materially significant.

Capital Outlay - The decrease in capital outlay expenditures is due to the City budgeting to purchase fewer vehicles in FY 2016 (\$137,000).

Fleet

Department Expenditures by Category



Fleet Fund

Internal Services						
Fund 54- Fleet Summary						
EXPENDITURES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Personnel Services						
Materials, Supplies & Services	212,899	211,204	503,763	216,000	205,122	217,000
Interfund Transactions						
Capital Outlay	83,550	11,643	1,845	327,239	327,239	190,239
Debt Service		4,377	9,661		8,483	
Expenditure Total:	296,449	227,224	515,269	543,239	540,844	407,239
REVENUES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
54-00-37010-0000 Interest Earnings						
54-00-37020-0000 Sale of Vehicles		29,358	8,963	50,000	50,000	
54-00-37142-0000 Insurance Reimbursements	1,607	672	10,547		500	
54-00-38110-0000 Transfer In from General Fund	171,545	106,212	179,511	205,355	205,355	210,455
54-00-38151-0000 Transfer In from Water Fund	23,798	30,146	69,340	66,157	66,157	65,850
54-00-38152-0000 Transfer In from Sewer Fund	20,756	24,233	72,173	71,583	71,583	106,007
54-00-38153-0000 Transfer In from Electric Fund	62,299	64,500	82,487	164,283	164,283	
54-00-38155-0000 Transfer In from Gas Fund	10,450	16,684	36,645	101,826	101,826	
54-00-38159-0000 Transfer in from Storm Drain Fund	25,000	8,316	38,446	13,057	13,057	36,197
Transfer in from Utility Billing Internal Serv.				50,009	50,009	
54-00-39730-0000 General Contributions						
Revenue Total:	315,455	280,121	498,112	722,270	722,770	418,509
BALANCE SUMMARY	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(52,342)	52,895	(174,349)	179,031	181,926	11,270
Fund Balance (Deficit)- Beginning:	327,860	275,518	328,414	154,065	154,065	335,991
Fund Balance (Deficit)- Ending:	275,518	328,414	154,065	333,096	335,991	347,261
PERSONNEL SUMMARY (FTE)	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-
Internal Services						
Fund 54- Fleet Detail						
PERSONNEL SERVICES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
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	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
2521 Vehicle Fuel	122,861	125,943	130,507	126,000	114,076	126,000
2522 Vehicle Maintenance	90,039	85,261	91,568	90,000	91,046	91,000
5999 Depreciation			281,688			
Total:	212,899	211,204	503,763	216,000	205,122	217,000
CAPITAL OUTLAY	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
7000 Capital Outlay						
7421 New Vehicle Purchase	83,550	11,643	1,845	212,000	212,000	
Blue Staking - Engineering - Additional						30,000
Planning - Additional						20,000
Sewer #55 - Replacement						25,000
Pump And Dump Truck Leases				115,239	115,239	115,239
Total:	83,550	11,643	1,845	327,239	327,239	190,239
DEBT SERVICE	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
8111 Principal						
8121 Interest		4,377	9,661		8,483	
8151 Paying Agent Fee						
Total:	-	4,377	9,661	-	8,483	-
INTERFUND TRANSACTIONS	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Transfer to General Fund						
Transfer to Other Fund						
Total:	-	-	-	-	-	-



Providing detailed maps for Eagle Mountain

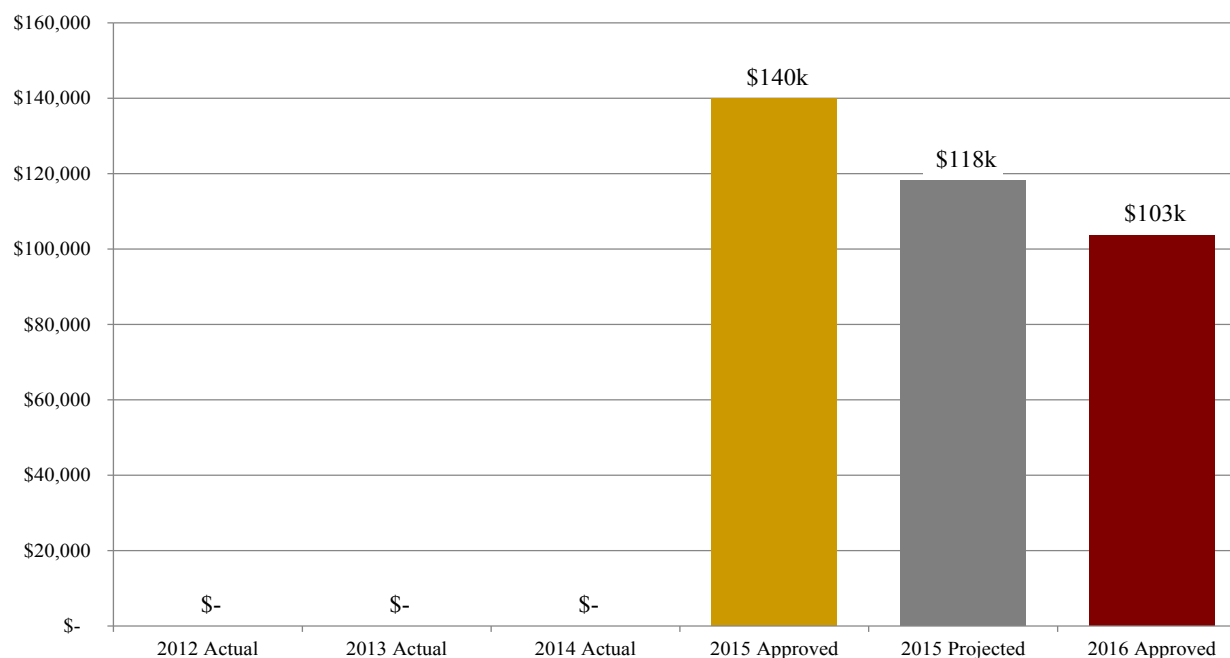
Mission

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

Description

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

Department Expenditure Trends



Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

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

The total budget DECREASED by 25.9%.

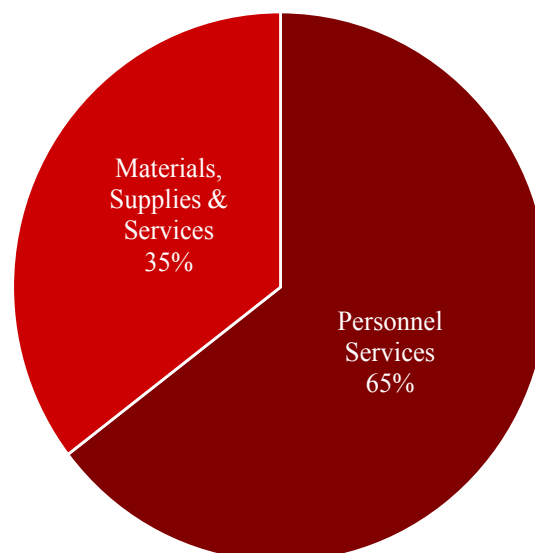
Personnel Services - There are no changes in personnel service expenditures between years.

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

Materials, Supplies & Services - The difference between materials, supplies, and services expenditures between years is no materially significant.

Capital Outlay - The decrease in capital outlay expenditures is due to there being no capital needs for this department this year (\$34,000).

Department Expenditures by Category





Internal Service Fund						
Fund 64 -GIS Internal Service Summary						
EXPENDITURES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Personnel Services				66,960	43,401	66,960
Materials, Supplies & Services				38,850	40,100	36,700
Interfund Transactions						
Capital Outlay				34,000	34,582	
Expenditure Total:				139,810	118,083	103,660
REVENUES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Transfer in from Water Fund				31,457	31,457	42,407
Transfer in from Sewer Fund				31,457	31,457	42,407
Transfer in From Electric Fund				31,457	31,457	
Transfer in from Gas Fund				31,457	31,457	
Transfer in from Storm Drain Fund				13,981	13,981	18,845
General Taxes & Revenues						
Revenue Total:				139,810	139,810	103,660
BALANCE SUMMARY	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Excess (Deficiency) of Financing Sources over Financing Uses:					21,727	
Fund Balance (Deficit)- Beginning:						21,727
Fund Balance (Deficit)- Ending:					21,727	21,727
PERSONNEL SUMMARY (FTE)	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Elected						
Appointed						
Full-time				1.00	1.00	1.00
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	1.00	1.00	1.00

Internal Service Fund						
Fund 64 -GIS Internal Service Detail						
PERSONNEL SERVICES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
1111 Salaries				39,634	30,218	39,634
1112 Salaries - PT/Temporary						
1211 Overtime						
1300 Employee Benefits				2,457	4,745	2,457
1311 Bonus						
1511 FICA						
1512 Medicare				575	399	575
1521 Retirement				7,320	3,042	7,320
1531 State Insurance Fund						
1541 Health Insurance				15,625	4,432	15,625
1545 Dental Insurance				1,000	400	1,000
1548 Vision Insurance				107	61	107
1561 Long Term Disability				241	105	241
Total:				66,960	43,401	66,960
MATERIALS, SUPPLIES, & SERVICES	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
2321 Travel & Training				1,750	3,000	4,600
2369 Meetings						
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing						
2513 Equipment Supplies & Maintenance						
4211 Computer Network and Data				27,100	27,100	27,100
4531 Professional/Technical Services				10,000	10,000	5,000
4541 Utility Billing Mailing/Printing						
5002 Misc. Services & Supplies						
6211 Insurance & Surety Bonds						
Total:				38,850	40,100	36,700
CAPITAL OUTLAY	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
7412 Computer Equipment				34,000	34,582	
7552 Furniture						
Total:				34,000	34,582	
INTERFUND TRANSACTIONS	2012	2013	2014	2015	2015	2016
	Actual	Actual	Actual	Approved	Projected	Approved
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						

Utility Billing



Striving for excellent customer service

Mission

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

Department Description

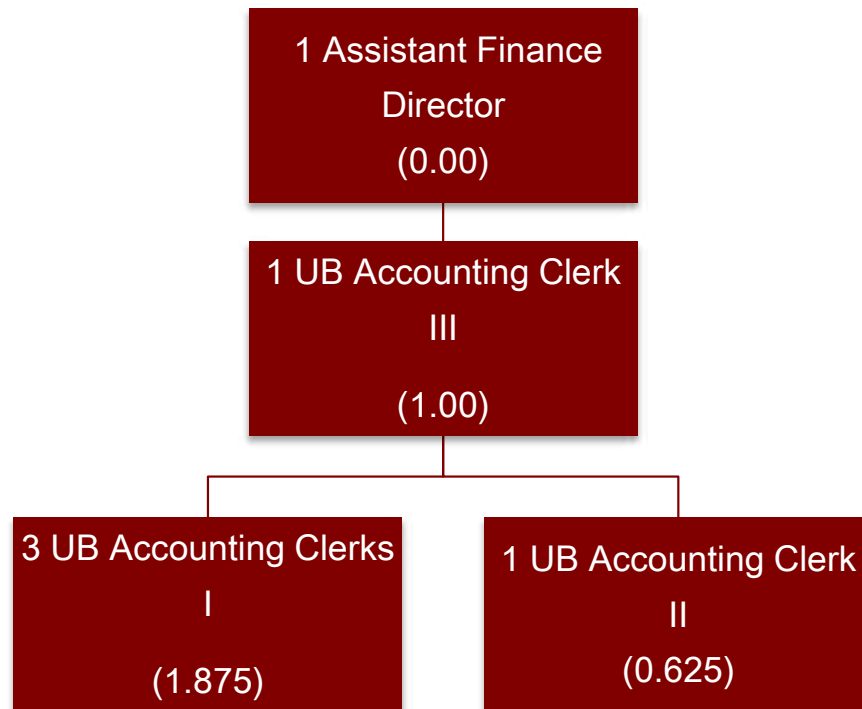
This division is responsible with administering the day to day functions of utility billing including billing of accounts, assisting customers, etc. Since Eagle Mountain provides its own water, sewer, and storm drain utilities, Utility Billing Internal Service Fund serves the public interest by protecting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

Utility Billing Performance Measurements

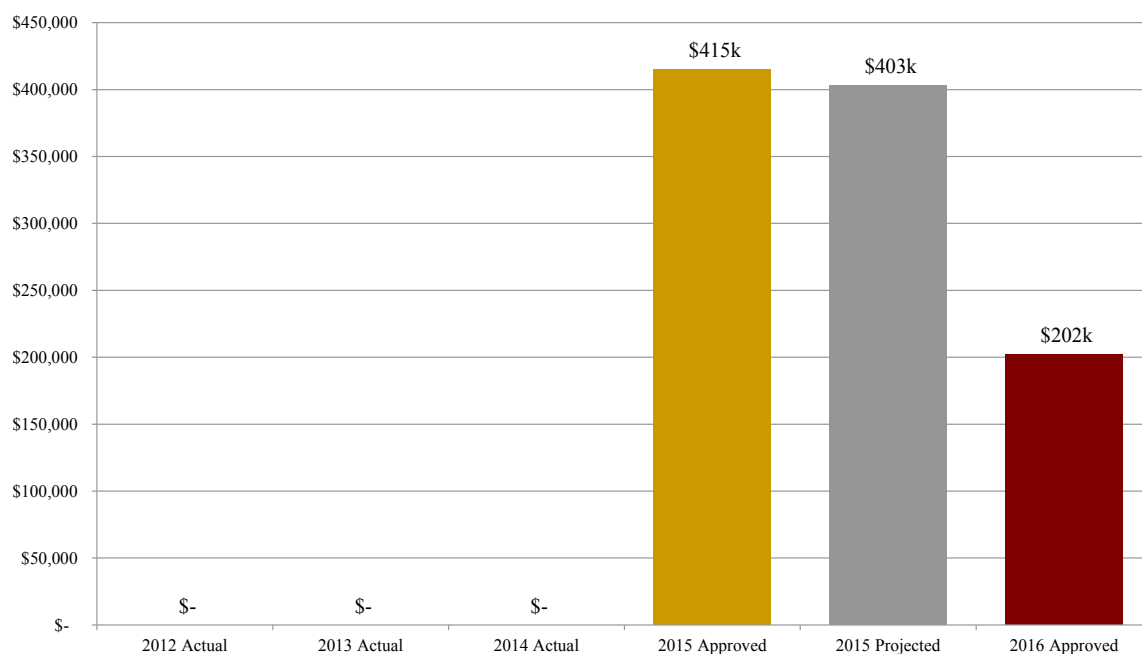
		2014 Actual	2015 Proposed	2015 Actual	2016 Proposed
City Objective	Provide Quality Services				
Department Objective	Deliver utility bills that are accurate, informative, and on time				
1.1	Decrease number of errors found on bills sent out (goal will be set next year)	n/a	n/a	n/a	n/a
2.1	Track date of monthly utility bill mailings (goal will be set next year)	n/a	n/a	n/a	n/a
City Objective	Improve Customer Service and Public Image				
Department Objective	Increase level of customer service by holding regular staff meetings and providing customer service training to employees				
2.2	Track number of staff meetings/trainings held (goal will be set next year)	n/a	n/a	n/a	n/a
City Objective	Provide Transparency and Accountability for City Funds				
Department Objective	Continue to list and update utility rates and policies on the back of all utility bills by maintaining a sufficient stock supply with the third-party printer/mailler				
3.1	Track number of occurrences where the information on the back page of the bill is either missing or out of date	n/a	n/a	n/a	n/a



Utility Billing Organization



Department Expenditure Trends



Utility Billing

Summary of Budget Changes

FY 2016 Proposed compared to FY 2015 Approved

The total budget DECREASED by 51.3%.

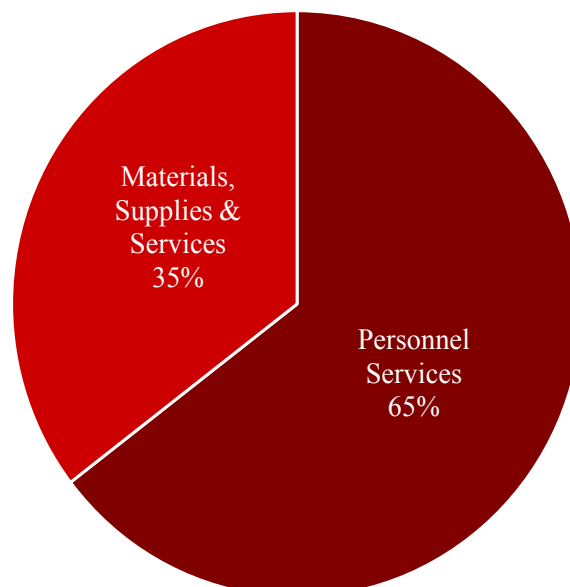
Personnel Services - The decrease in personnel services is due to a decrease in FTEs for this department (\$137,166).

Interfund Transactions - The interfund transactions expenditures have decreased due to there being no interfund transactions for this department this year (\$50,009).

Materials, Supplies & Services - The decrease in materials, supplies, and services expenditures is due to some of these costs being transferred to the water department (\$11,105).

Capital Outlay - The decrease in capital outlay expenditures is due to there being no capital needs for this department this year (\$34,000).

Department Expenditures by Category





Internal Service Fund						
Fund 63 - Utility Billing Summary						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Personnel Services				253,149	242,830	115,983
Materials, Supplies & Services				96,980	95,607	85,875
Interfund Transactions				50,009	50,009	
Capital Outlay				14,545	14,545	
Expenditure Total:	-	-	-	414,683	402,991	201,858
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer in from Water Fund				87,083	87,083	73,476
Transfer in from Sewer Fund				87,083	87,083	73,476
Transfer in from Electric Fund				87,083	87,083	
Transfer in from Gas Fund				87,083	87,083	
Transfer in from Solid Waste Fund				45,615	45,615	38,151
Transfer in from Storm Drain Fund				20,734	20,734	16,754
General Taxes & Revenues						
Revenue Total:				414,683	414,683	201,858
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:					11,691.88	
Fund Balance (Deficit)- Beginning:						11,691.88
Fund Balance (Deficit)- Ending:					11,691.88	11,691.88
PERSONNEL SUMMARY (FTE)	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Elected						
Appointed						
Full-time				3.00	3.00	1.00
Part-time/Seasonal				2.50	2.50	2.00
FTE Total:				5.50	5.50	3.00

Internal Service Fund						
Fund 63 - Utility Billing Detail						
PERSONNEL SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
1111 Salaries				107,570	108,848	35,628
1112 Salaries - PT/Temporary				64,647	83,688	52,489
1211 Overtime					4,076	
1212 Wellness Benefit					100	
1300 Employee Benefits				6,669	6,959	2,209
1311 Bonus						
1511 FICA				1,047	6,298	850
1512 Medicare				2,497	2,802	1,278
1521 Retirement				19,868	13,718	6,581
1531 State Insurance Fund						
1541 Health Insurance				46,875	14,565	15,625
1545 Dental Insurance				3,000	1,292	1,000
1548 Vision Insurance				321	191	107
1561 Long Term Disability				655	292	217
Total:				253,149	242,830	115,983
MATERIALS, SUPPLIES, & SERVICES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
2321 Travel & Training				2,500	2,500	500
2369 Meetings				480	289	375
2411 Office Expenses & Supplies						
2431 Uniforms & Clothing				600	600	
2513 Equipment Supplies & Maintenance				400	400	
4121 Attorney Fees					1,742	
4211 Computer Network and Data						
4271 Itron Support				8,000	8,000	
4521 Collection Fees						
4531 Professional/Technical Services						
4541 Utility Billing Mailing/Printing				85,000	82,076	85,000
5002 Misc. Services & Supplies						
6211 Insurance & Surety Bonds						
Total:				96,980	95,607	85,875
CAPITAL OUTLAY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
7412 Computer Equipment				14,545	14,545	
7552 Furniture						
Total:				14,545	14,545	
INTERFUND TRANSACTIONS	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Transfer to Fleet Fund				50,009	50,009	
Other Fund Transfer						
Total:				50,009	50,009	





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 29,000 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, 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 periodically revisits the City's Capital Facility Plan and Economic Analysis in order to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the likelihood of or the amount of funds in which the City must borrow. The City also has the proceeds from the Utility Sale that are intended to be used for capital improvements in coming years. The Mayor, City Council, and administration are working to determine on what projects to spend the funds.

Capital Improvements Impact

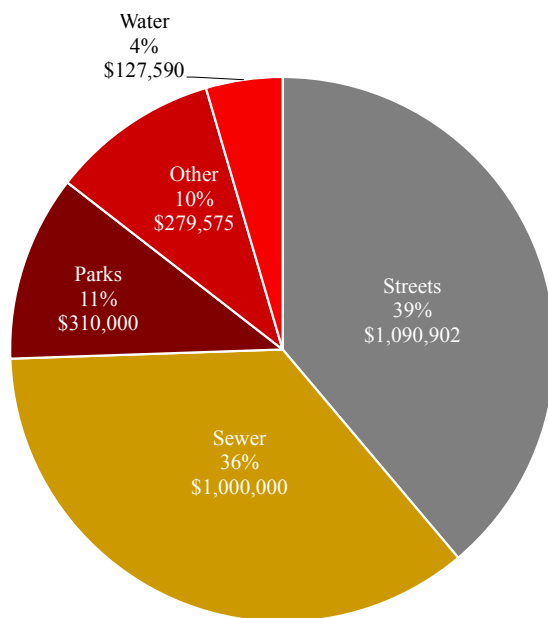
FY 2016 Capital Projects	Proposed Capital	Funding Sources	Description	Budget Impact
Streets				
Road Paving Project (Priority 1)	\$571,497	General Fund Balance Reserve	Rotomill and repaving Pony Express Highway and neighborhood entrances from Ranches Parkway to Sand Piper Road	The City expects to save money (estimated \$5,000 per year) from future maintenance as many of these streets have required constant maintenance.
Road Paving Project (Priority 2)	\$499,405	Utility Sale Proceeds	Rotomill and pave in Willow Springs area along Ridge Route Road, Cedar Springs Road and Ridge Loop West, a rotomill and pave from along Mt Airey Drive, a rotomill and pave along Half Mile Road, and a pulverize and pave along Stage Coach Drive in the White Hills area.	The City expects to save money (estimated \$5,000 per year) from future maintenance as many of these streets have required constant maintenance.
Road Improvements for Signal @ Sunset & 73	\$20,000	General Fund Balance Reserve	Installing a traffic signal on SR-73 and Sunset Drive	There will be no impact on the future operating budget as this traffic signal will be operated and maintained by the Utah Department of Transportation.
Parks				
Mid Valley Park	\$100,000	Parks Impact Fees	Funds will be used for lighting, concessions, and landscaping.	Increase contract for maintenance by an estimated \$12,000 per year
Misc. Parks	\$170,000	General Fund Balance Reserve	General park expansion and improvement	Increase contract for maintenance by an estimated \$12,000 per year
Cemetery	\$40,000	General Fund Balance Reserve	Monument Sign for Cemetery	Will need very little maintenance and will require little to no operating costs. Impact on future operating budget will be negligible.
Skid Steer with Tracks (Parks & Cemetery)	\$60,000	General Fund Balance Reserve	Money will be used to purchase a skid steer with tracks	Maintenance and operation costs will be added to future budgets for this piece of equipment (estimated \$10,000 per year). However, the parks department will also require less money for equipment rental and contracted services (estimated \$15,000 per year).
Other General Fund				
Misc. Projects from List	\$94,575	General Fund Balance Reserve	HVAC Zone fix City Hall, New Plow and Spreader for Pick-up, Audio Equipment for City Hall, School Zone Light switched to programmable solar lights.	The HVAC fixes in City Hall and the solar School Zone lights will effect the amount the City pays for electricity. However, because the gas and electric utilities were sold this year, we do not know what the costs of electricity for the year will be and therefore cannot calculate what difference there will be. The plow and spreader and audio equipment will have no impact on future budgets.
General Plan Rewrite	\$125,000	General Fund Balance Reserve	Consulting fees for General Plan rewrite/updated and illustrated master plan; pony express trail master plan; pony express pkwy & major roadways landscape design	The rewriting of City plans should not have an effect on future operating budgets, unless the new plans include streets, trails, or other changes that were not planned for previously. However, until the plans are completed we cannot determine the exact impact.
Water				
Water System Improvements Design	\$127,590	Water Impact Fees	The water system design will allow a new water line to be installed from Pony Express to the north side of SR 73, providing additional pressure and flow to that area.	This is only the design of the water system, not the construction, and therefore will not alter the City's operating budget in the future. It will however alter the capital budget if the design is constructed in future years.
Sewer				
Solids Handling Project	\$750,000	Sewer Fund Balance Reserve	A new screw press will be purchased and installed at the sewer treatment plant to allow for mechanical de-watering of the wastewater solids. The de-watered solids will then be hauled directly to the landfill for disposal.	The screw press will replace the current solids handling process, which is completely ineffective in the winter and we currently have to use our Vac Truck to haul the wet solids to another treatment facility for disposal. It will save time and money by decreasing operating costs (estimated \$10,000/year) allowing us to use the Vac Truck to clean our collections systems (estimated \$5,000/year) and will free up man hours to do this work (estimated \$150,000 worth of labor a year).
Evans Ranch Sewer Line	\$250,000	Sewer Impact Fees & Sewer Fund Balance Reserve	A gravity sewer line will be installed from Smith Ranch Road and Porters Crossing, through Evans Ranch an Silverlake will allow the sewer to gravity flow and decommission the existing sewer lift station.	This change in sewer line will not change the City's operating costs because it is a replacement of already maintained infrastructure.

Capital Budget Summary

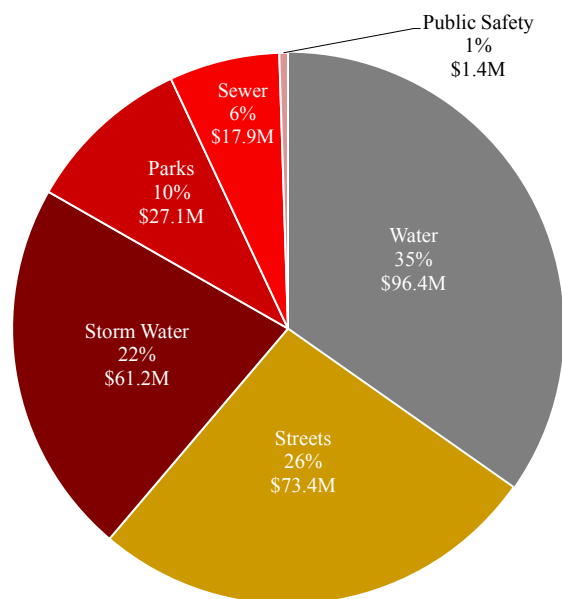
The total capital improvements budget for FY 2016 is \$2.8 million which represents a increase from FY 2014 of 40% (which was budgeted at \$1.2 million). All of the projects for this fiscal year are to come from the General Fund Capital Improvements fund, the Sewer Capital Improvements fund, and the Water Capital Improvements fund. This is the first time in two years there has been an increase in capital improvement expenditures. This is partly because of the Water and Sewer improvements which have become more of a priority after the sale of the larger gas and electric utilities.

Current and Future Capital Expenditures

FY 2016 (in Thousands)



10 Year Estimate (in Millions)



The pie charts above provide a visual for FY 2016 capital improvements expenditures by category to the left and to the right provides a visual of the estimated cost for capital projects by category over the next 10 years (estimated in today's dollars).

General Fund Capital 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 departments. To simplify, 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:

• Road Paving Project (Priority 1)	\$571,497
• Road Paving Project (Priority 2)	\$499,405
• Road Improvements for Signal @ Sunset Drive & SR-73	\$20,000
• Mid Valley Park	\$ 100,000
• Miscellaneous Parks	\$170,000
• Skid Steer with Tracks	\$60,000
• Cemetery	\$40,000
• General Plan Rewrite	\$125,000
• Miscellaneous Projects from List	\$94,575
TOTAL	\$1,680,477

General Fund Capital Improvements

Capital Improvements Details: Fund 47

Capital Improvement Funds						
Fund 44- Gas and Electric Utilities						
EXPENDITURES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 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 (Electical 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	415,309			
44-81-53100-7330 Silverlake/Kiowa Capacity Upgrade			807,563			
44-81-53100-7331 Silverlake 8 Off-Sites			122,201			
44-81-53100-7332 Highway 73 West to Wash			384,273			
44-81-53100-7348 Energy Building	653,645	1,648,805	116,205			
Expenditure Total:	5,423,416	5,445,583	1,861,258	-	-	-
REVENUES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 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		1,771			
Electric Fund Balance						
Cedar Pass Ranch Connection Fees						
Gas and Electric Bond						
Revenue Total:	196	-	1,771	-	-	-
BALANCE SUMMARY	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:			(1,859,487)			
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	(1,859,487)	-	-	-

Gas & Electric Capital Improvements

Fund Overview

The Gas and Electric utilities have been sold and therefore will no longer have capital improvement expenditures. The spreadsheets are still provided by way of information for previous fiscal years.

Capital Improvement Funds						
Fund 44- Gas and Electric Utilities						
EXPENDITURES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Proposed
44-81-44000-7320 138 KV line		201,989				
44-81-53100-7000 Bobby Wren Power Project						
44-81-53100-7221 SWCA	36,665					
44-81-53100-7320 138 KV line (Electical 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	415,309			
44-81-53100-7330 Silverlake/Kiowa Capacity Upgrade			807,563			
44-81-53100-7331 Silverlake 8 Off-Sites			122,201			
44-81-53100-7332 Highway 73 West to Wash			384,273			
44-81-53100-7348 Energy Building	653,645	1,648,805	116,205			
Expenditure Total:	5,423,416	5,445,583	1,861,258	-	-	-
REVENUES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 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		1,771			
Electric Fund Balance						
Cedar Pass Ranch Connection Fees						
Gas and Electric Bond						
Revenue Total:	196	-	1,771	-	-	-
BALANCE SUMMARY	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:			(1,859,487)			
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	(1,859,487)	-	-	-

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 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

Sewer capital improvements include the following projects:

Evans Ranch Sewer Line	\$250,000
Solids Handling Project	\$750,000
TOTAL	\$1,000,000

Capital Improvements Fund Fund 49 - Sewer Utility

EXPENDITURES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
49-81-52100-7000 Sewer Treatment Plant	697					
Evans Ranch Sewer Line					300,000	250,000
Solids Handling Project					350,000	750,000
Expenditure Total:	697	-	-	-	650,000	1,000,000

REVENUES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
Transfer In from sewer fund balance					650,000	950,000
49-00-38152-0000 Transfer from sewer impact fee fund						50,000
Revenue Total:	-	-	-	-	650,000	1,000,000

BALANCE SUMMARY	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
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 pressurized 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

Water capital improvements include the following project:

Water System Improvements Design \$127,590

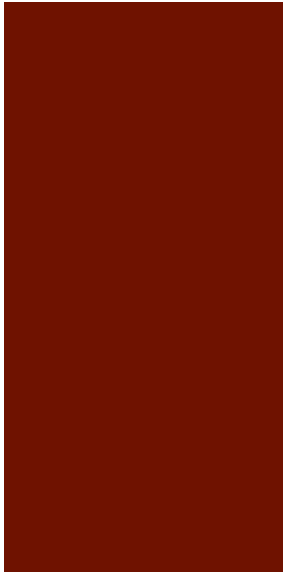
Capital Improvements Fund						
Fund 48 - Water Utility						
EXPENDITURES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
48-81-48200-8300 Escrow Interest to Developer	78,586					
Water System Improvements Design						127,590
Expenditure Total:	78,586	-	-	-	-	127,590
REVENUES	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
48-00-34891-0000 CWP Pipeline Reimbursements			158,607			
48-00-38111-0000 Transfer From Water Impact Fee Fund						127,590
Revenue Total:	-	-	158,607	-	-	127,590
BALANCE SUMMARY	2012 Actuals	2013 Actuals	2014 Actuals	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:						
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-





XI. Debt Service

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Debt Service

Debt Service Overview

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

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

City Use of Debt

When Eagle Mountain City was incorporated in 1996, minimal infrastructure existed in the City. 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 part of the cost to expand their facilities to service the City. As a result of this requirement, the City Council at the time voted to borrow substantial sums of money and have the City construct, operate, and maintain services which included electricity, natural gas, streets, water, sewer, and storm drain.

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

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



Currently the City has no debt resulting from General Obligation Bonds. Because of 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 assessed value of the city at the end of FY 2014 was \$698,370,176 allowing a debt limit of \$27,934,807. In addition, state statutes allow for an additional 8% to be used for water, sewer, or other projects thus resulting in a debt limit of 12% of assessed value.

Special Assessment Area (SAA)

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

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

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

Revenue Bonds

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's water and sewer utilities are pledged for the repayment of debt. Revenue bonds are 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.

Debt Service Summary

City Debt Summary

As of the beginning of FY 2016 the City has \$26.38 million in outstanding debt, not including the previously discussed gas and electric bonds. The total debt payment for this year is \$2.14 million. The portion of this to be paid from the debt service fund is \$626,559. The table below 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 '08 and '13 water and sewer bonds were used to build water and sewer infrastructure. The DEQ/'09 water and sewer bond was used to build a wastewater treatment plant in the South Service Area.

FY 2016 Debt Service Summary

Bond	Issue Date	Maturity Date	Outstanding Balance	Interest Rate	Current FY Payment
SAA 2006 (2000-1)	2002	2020	\$ 2,207,000	8.25%-8.35%	\$ 43,919
2013 SID (SAA 2013-1)	2015	2033	\$ 2,360,000	5%	\$ 198,669
DEQ Bond - 2009 Sewer Bond	2009	2026	\$ 5,507,000	1%	\$ 675,846
2008 Water & Sewer Bond	2008	2031	\$ 13,865,000	4%-5%	\$ 1,082,275
2013 Water & Sewer Bond	2013	2034	\$ 2,436,000	1.72%	\$ 143,899
TOTAL			\$ 26,375,000		\$ 2,144,609

FY 2016 Revenue Summary

Source	Revenue
Sewer Fund	\$785,606
Water Fund	\$652,568
Equity Buy-Ins	\$350,000
Assessments	\$514,223
Total	\$2,302,397

FY 2016 Expense Summary

Fund	Expenditure
SAA 2006 (2000-1)	\$416,090.00
2013 SID (SAA 2013-1)	\$198,669.00
2008 Water & Sewer Bond	\$1,082,275.00
DEQ Bond - 2009 Sewer Bond	\$675,846.26
2013 Water & Sewer Bond	\$143,899.20
Total	\$2,516,779.46

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

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 storage tank in the North Service Area.

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 \$43,919. 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 FY End
2016	\$0.00	\$43,919.30	\$43,919.30	\$2,207,000.00
2017	\$315,000.00	\$43,919.30	\$358,919.30	\$1,892,000.00
2018	\$534,000.00	\$37,650.80	\$571,650.80	\$1,358,000.00
2019	\$667,000.00	\$27,024.20	\$694,024.20	\$691,000.00
2020	\$691,000.00	\$13,750.90	\$704,750.90	
TOTAL	\$2,207,000	\$166,265	\$2,373,265	

SAA 2006 (2000-1) CONTINUED

SAA 2006 Debt Service Summary

Debt Service Fund						
Fund 74: SAA 2006 (2000-1) Debt Service Fund						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
74-61-48100-9110 Transfer to General Fund						
74-61-48100-9146 Trfr to Road Cap Project Fund						
74-71-47174-4140 Banking Fees	70					
74-71-47174-8111 Principal	441,000	162,000	3,512,000		125,000	169,000
74-71-47174-8121 Interest	291,143	254,760	167,890	43,919	232,403	222,090
74-71-47174-8151 Paying Agent Fee	27,679	2,000	80,085	25,000		25,000
74-71-47174-8152 Other Bond Expense						
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	21,653	25,032	16,388	25,000		25,000
74-81-74000-4174 Other Bond Expense						
74-81-74000-5001 Misc. - Expenses		15,461				
74-81-74000-6600 Reimbursement of Equity Buy-in	20,393		113,215			
Total Financing Uses:	831,937	489,253	3,919,579	123,919	387,403	471,090
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
74-00-34311-0000 Assessments- Collected	366,177	485,847	769,412	650,000	924,140	283,754
74-00-34865-0000 2000-1 SID Equity Buy In Water	62,559	59,641	43,197	50,000	50,000	50,000
74-00-34866-0000 2000-1 Equity Buy In Transportation	73,458	109,066	239,343	250,000	250,000	250,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Trails	29,295	40,722	54,946	50,000	50,000	50,000
74-00-37010-0000 Interest Earning	3,902	2,716	1,743	2,500		
74-00-39111-0000 Bond Proceeds			2,207,000			
Total Financing Sources:	535,391	697,992	3,315,642	1,002,500	1,274,140	633,754
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:	(296,546)	208,739	(603,937)	878,581	886,737	162,664
Fund Balance (Deficit)- Beginning:	1,505,562	1,209,017	1,417,756	813,819	1,692,400	2,579,137
Fund Balance (Deficit)- Ending:	1,209,017	1,417,756	813,819	1,692,400	2,579,137	2,741,801

2013 SID (SAA 2013-1)

Debt Purpose

The City has designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt 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 and interest rate of 5%. The debt service schedule for this bond is as follows:

2013 SID Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2016	\$95,000	\$103,669	\$198,669	\$2,265,000
2017	\$95,000	\$101,769	\$196,769	\$2,170,000
2018	\$100,000	\$98,919	\$198,919	\$2,070,000
2019	\$100,000	\$95,919	\$195,919	\$1,970,000
2020	\$105,000	\$92,919	\$197,919	\$1,865,000
2021	\$110,000	\$44,884	\$154,884	\$1,755,000
2022-2027	\$745,000	\$318,770	\$1,063,770	\$1,150,000
2028-2033	\$1,010,000	\$184,125	\$1,194,125	-
TOTAL	\$2,360,000	\$1,040,973	\$3,400,973	

2013 SID (SAA 2013-1) CONTINUED

2013 SID Debt Service Summary

Debt Service Fund						
Fund 72: 2013 SID (SAA 2013-1)						
EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
72-71-47172-4140 Banking Fees			25			
72-71-47172-8111 Principal				40,000	40,000	95,000
72-71-47172-8121 Interest				159,315	159,315	103,669
72-71-47172-8151 Paying Agent Fees			87,200		12,000	11,800
72-71-47172-9110 Admin Charges to General Fund					20,000	20,000
72-81-72000-6600 Reimbursement of Bond Proceeds			1,128,021	1,194,024		
Total Financing Uses:			1,215,246	1,393,339	231,315	230,469
REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
72-00-34311-0000 Assessments Collected			210,935	199,315	211,315	230,469
72-00-34861-0000 Equity Buy-In						
72-00-34862-0000 Equity Buy-In						
72-00-37010-0000 Interest			4,929			
72-00-39111-0000 SAA Proceeds			2,409,245			
Total Financing Sources:			2,625,110	199,315	211,315	230,469
BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
Excess (Deficiency) of Financing Sources over Financing Uses:			1,409,863	(1,194,024)	(20,000)	
Fund Balance (Deficit)- Beginning:				1,409,863	215,839	195,839
Fund Balance (Deficit)- Ending:			1,409,863	215,839	195,839	195,839

DEQ Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed was \$6,665,000. This bond requires an annual installment of interest and principal due beginning December 2009 through December 2028 bearing an interest rate of 1.00%. The debt payment this year amounts to \$675,846. 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 this bond is as follows:

2013 SID Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2016	\$365,000	\$310,846	\$675,846	\$5,142,000
2017	\$385,000	\$289,096	\$674,096	\$4,757,000
2018	\$405,000	\$266,034	\$671,034	\$4,352,000
2019	\$435,000	\$241,359	\$676,359	\$3,917,000
2020	\$460,000	\$215,069	\$675,069	\$3,457,000
2021	\$480,000	\$187,456	\$667,456	\$2,977,000
2022-2027	\$2,977,000	\$455,378	\$3,432,378	-
TOTAL	\$5,507,000	\$1,965,239	\$7,472,239	

2008 Water & Sewer Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed with the Water & Sewer Revenue Bond was \$8,700,000. The series 2007 Revenue Bonds were issued to retire the series 2000 bonds. An additional amount was borrowed to fund new wells, a 2,000,000 gallon water storage tank, and purchase water rights through CWP. These bonds require annual installments of interest and principal due beginning November 2008 through November 2031 bearing interest ranging from 4.0% to 5.0%. This year's debt payment totals \$1,082,275. The bond may be called on November 15, 2017. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

2008 Water & Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2016	\$400,000	\$682,275	\$1,082,275	\$13,865,000
2017	\$445,000	\$666,275	\$1,111,275	\$13,465,000
2018	\$475,000	\$644,025	\$1,119,025	\$13,020,000
2019	\$510,000	\$620,275	\$1,130,275	\$12,545,000
2020	\$540,000	\$594,775	\$1,134,775	\$12,035,000
2021	\$575,000	\$567,775	\$1,142,775	\$11,495,000
2022-2026	\$3,615,000	\$2,374,501	\$5,989,501	\$8,130,000
2027-2031	\$7,305,000	\$1,250,500	\$8,555,500	-
TOTAL	13,865,000	7,400,401	\$21,265,401	

2013 Water & Sewer Bond

Debt Purpose

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

Debt Schedule

The original amount borrowed with the 2013 Water & Sewer Revenue Bond was \$2,536,000. The bonds requires an annual installment of interest and principal due beginning May 2013 through May 2033, bearing an interest rate of 1.72%. The debt payment this year amounts to \$143,899. The repayment will be from the water and sewer funds. The debt service schedule for this bond is as follows:

2013 Water & Sewer Bond Debt Service Schedule

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2016	\$102,000	\$41,899	\$143,899	\$2,334,000
2017	\$103,000	\$40,145	\$143,145	\$2,231,000
2018	\$105,000	\$38,373	\$143,373	\$2,126,000
2019	\$107,000	\$36,567	\$143,567	\$2,019,000
2020	\$109,000	\$34,727	\$143,727	\$1,910,000
2021	\$111,000	\$32,852	\$143,852	\$1,799,000
2022-2028	\$905,000	\$172,206	\$1,077,206	\$894,000
2029-2034	\$894,000	\$54,559	\$948,559	-
TOTAL	\$2,436,000	\$451,328	\$2,887,328	

Water & Sewer Bonds

Debt Service Payment from Sewer Fund

Debt Service	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
52-71-47100-8111 Principal	164,836	185,250		205,200	205,200	212,000
52-71-47100-8112 Principal DEQ	105,000	117,000		157,000	157,000	150,000
52-71-47100-8121 Interest	428,669	420,845	411,765	397,105	397,105	361,606
52-71-47100-8122 Interest DEQ	63,345	64,235	63,650	62,350	62,350	62,000
52-71-47100-8131 Bond Refunding Cost	14,729	14,729	14,729			
52-71-47100-8151 Paying Agent Fee		5,444			7,814	
Total:	776,579	807,503	490,144	821,655	829,469	785,606

Debt Service Payment from Water Fund

Debt Service	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Approved
51-71-47100-8111 Principal		139,750		254,800	254,800	188,000
51-71-47100-8112 Principal S13 W&S						102,000
51-71-47100-8121 Interest		312,643	316,306	343,189	343,189	320,669
51-71-47100-8122 Interest - S13 W&S			11,425			41,899
51-71-47100-8131 Bond Refunding Cost	11,184		11,184			
51-71-47100-8151 Paying Agent Fee		4,107	57,051		9,268	
Total:	11,184	456,500	395,967	597,989	607,258	652,568

Retired Water and Sewer Bond Debt Service Fund

Fund 76- Water & Sewer Bond Debt Service

EXPENDITURES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
76-71-47176-8111 Principal	290,000					
76-71-47176-8112 DEQ Principal	105,000					
76-71-47176-8121 Interest	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	5,600					
Total Financing Uses:	841,433	-	-	-	-	-

REVENUES	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
76-00-37010-0000 Interest	1,150					
76-00-38112-0000 Transfer In From WW Impact Fee Fund						
76-00-38151-0000 Transfer In From Water Fund	414,918					
76-00-38152-0000 Transfer In from Sewer Fund	550,008					
76-00-39000-0000 Bond Proceeds-Capitalized Interest						
Total Financing Sources:	966,076	-	-	-	-	-

BALANCE SUMMARY	2012 Actual	2013 Actual	2014 Actual	2015 Approved	2015 Projected	2016 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	124,644					
Fund Balance (Deficit)- Beginning:	(124,644)					
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

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



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XII. Appendix

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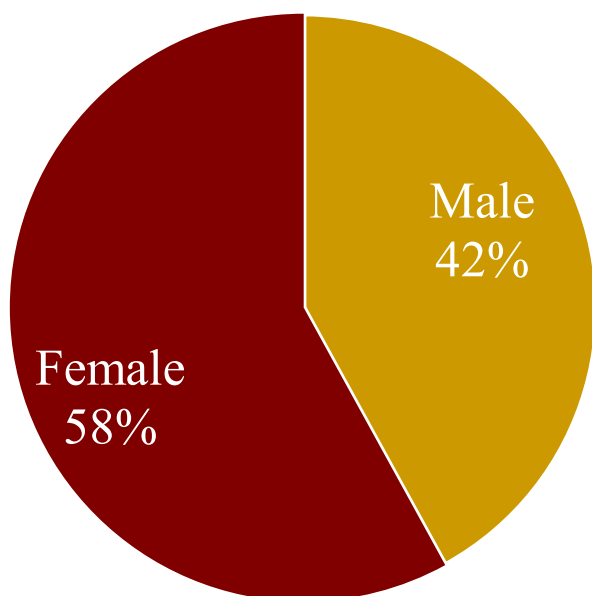


Demographics

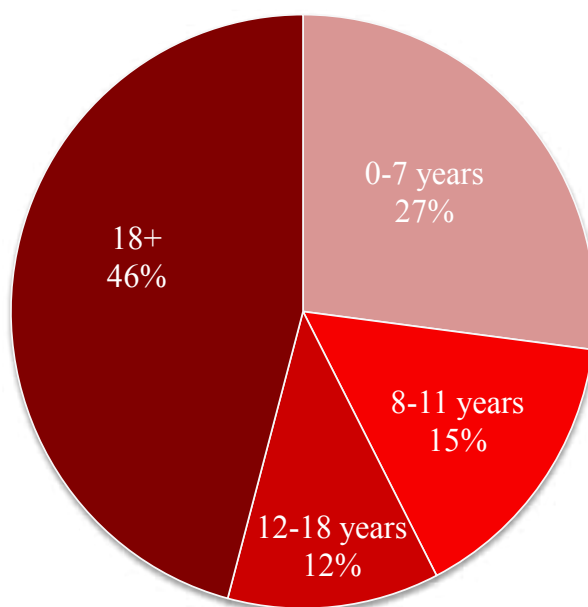
Source of Demographics

The following charts and graphs are based on information gathered from the annual Citizen Satisfaction Survey, the results of which may be found in the next section. We believe that our survey had a large enough sample to make assumptions about the demographics of the Eagle Mountain population.

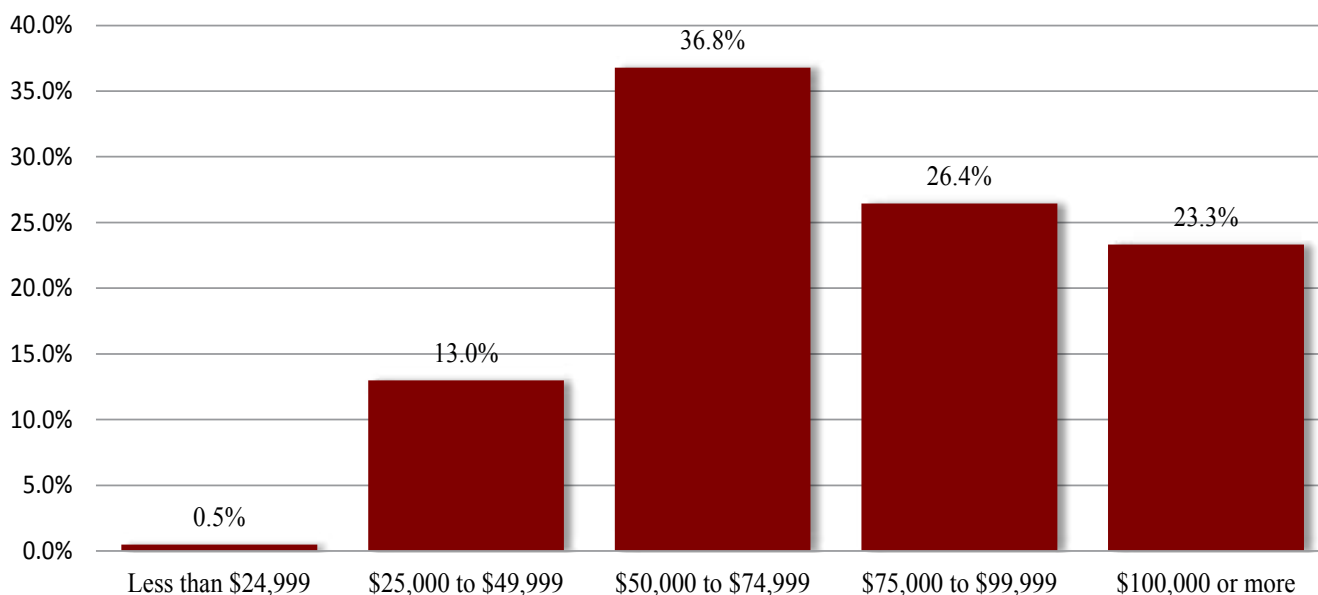
Gender



Age

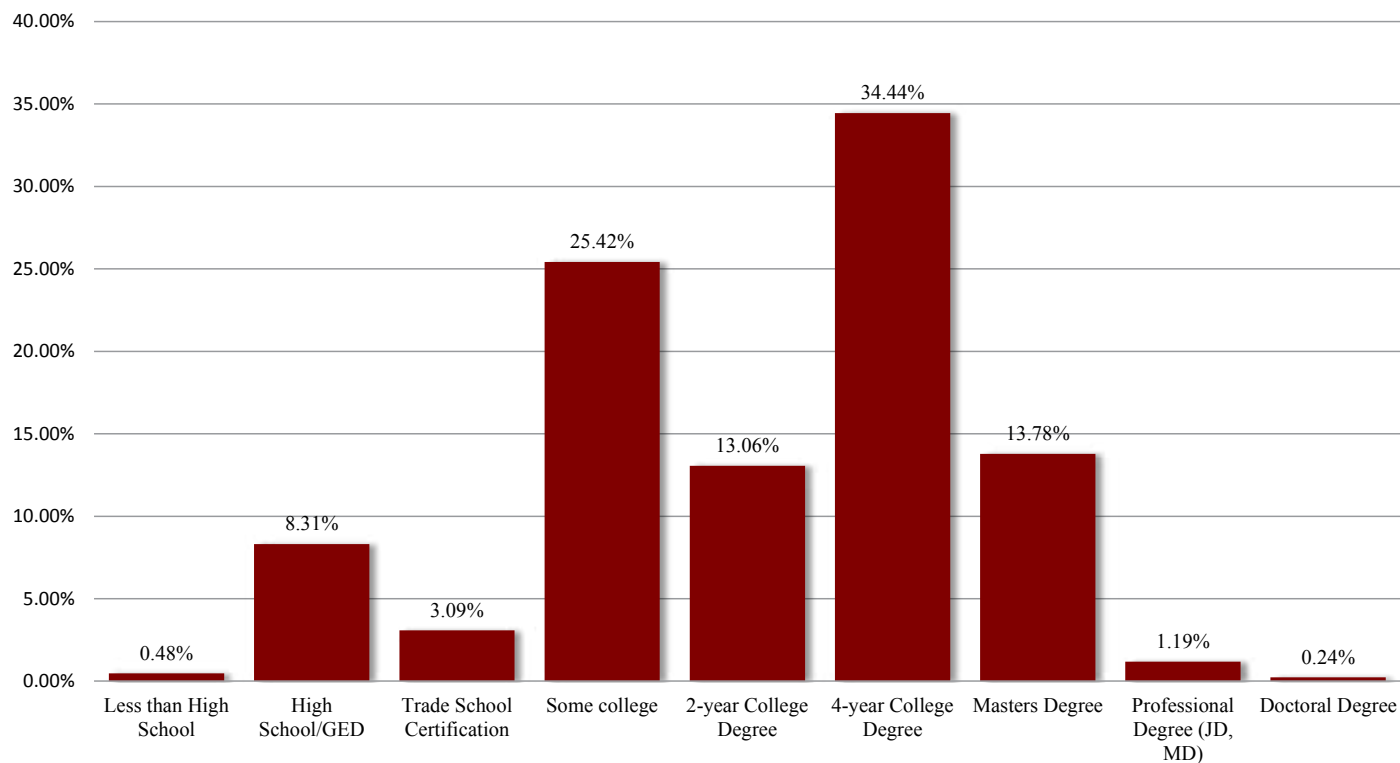


Household Income

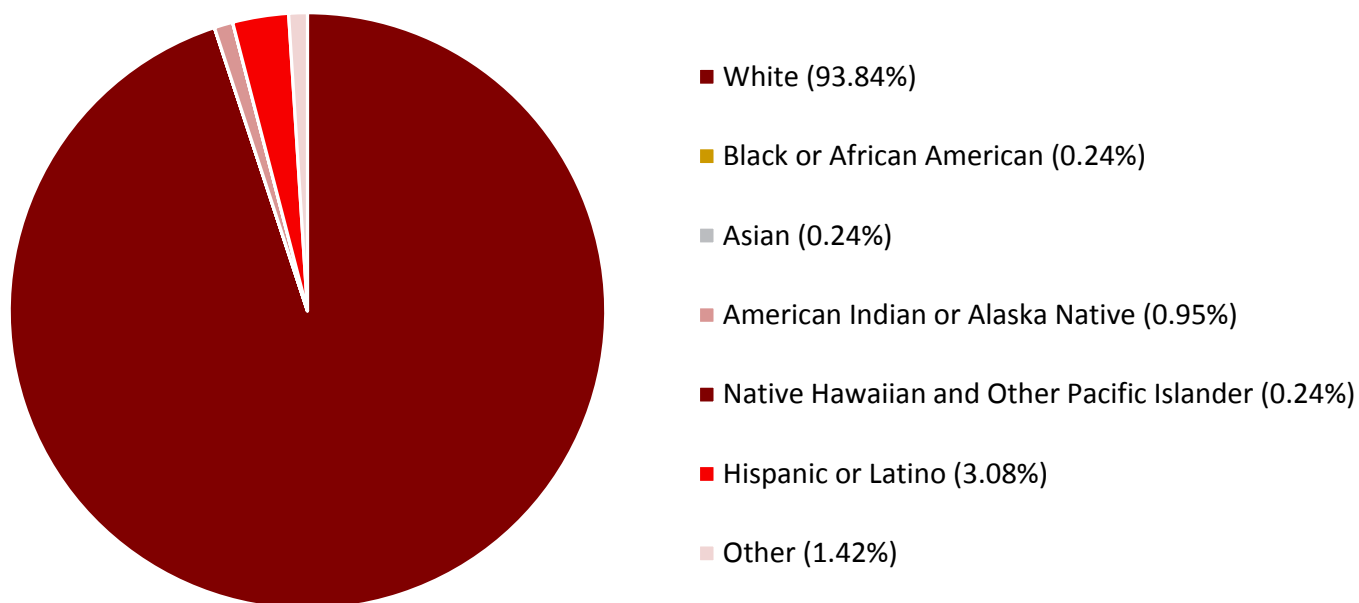




Level of Education

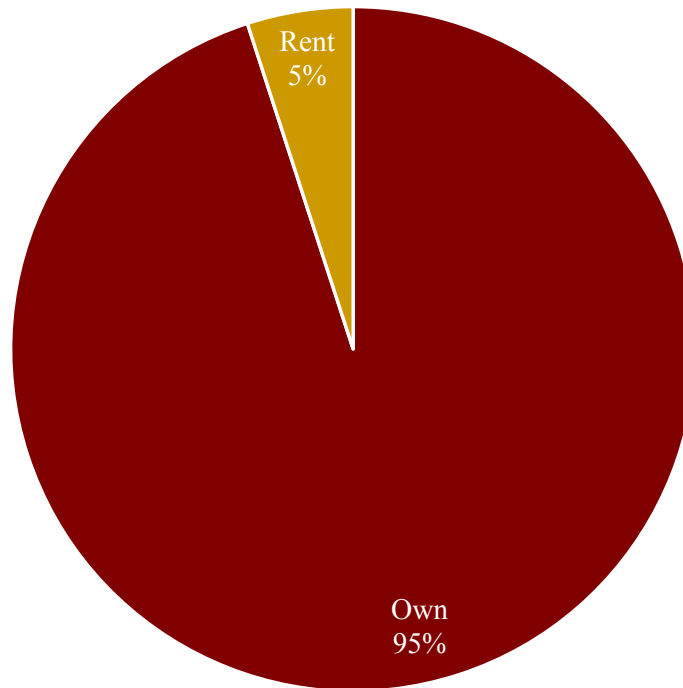


Race

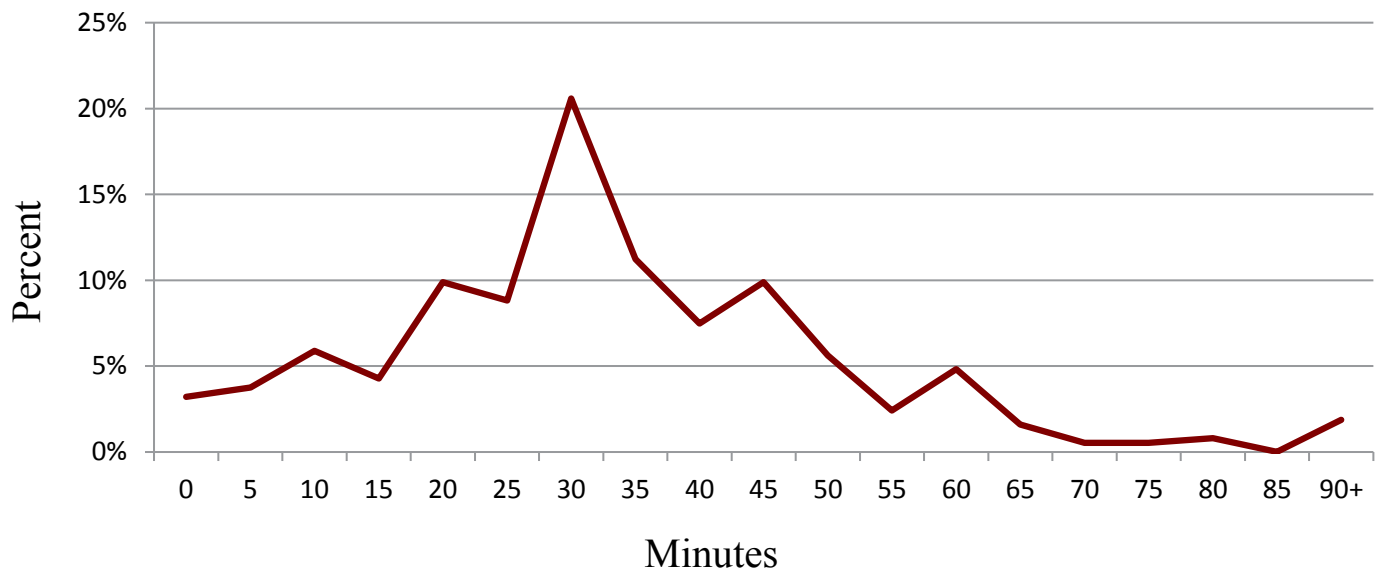


Demographics

Percent of Renters & Homeowners

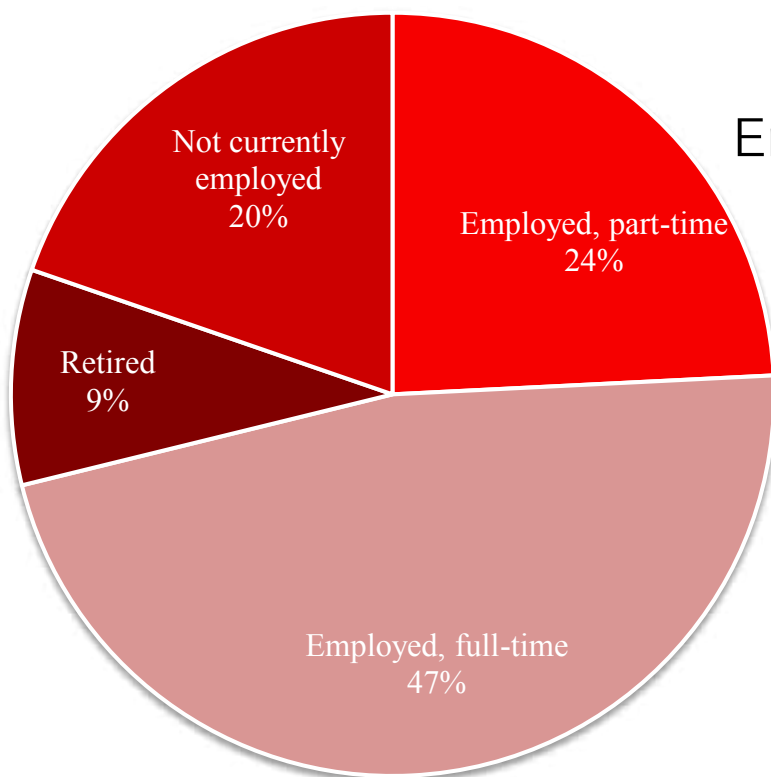


Daily Commute (one way)

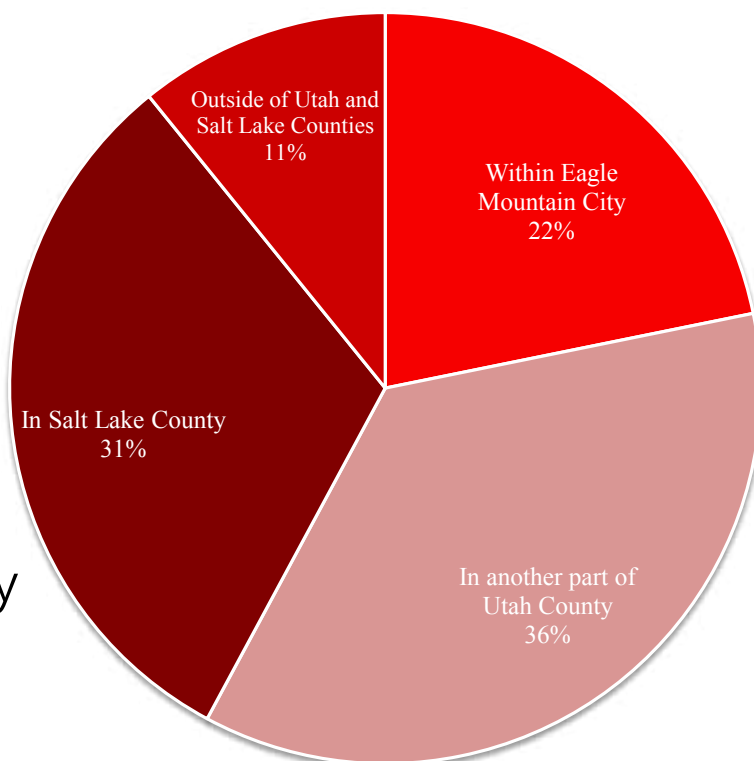




Employment Status



Work Location by County



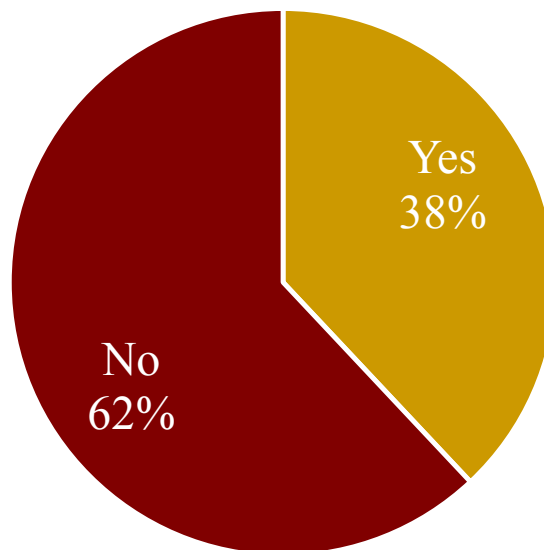
Citizen Survey

About the Citizen Survey

The Eagle Mountain Citizen Survey is an annual survey conducted by City administration to gauge public opinion and satisfaction on various aspects of City operations. The 2015 Citizen Survey was offered between July 14, 2015 and August 1, 2015, and it was initially sent by email (using emails from billing). We had hoped that the usage of email, which has not been done in the past, would reach a broader audience than social media. After a week, we did not receive enough responses, so we then posted the link on social media. 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. We tried to alleviate this by initially distributing the survey by email, but as mentioned above this method did not produce enough responses. After distributing the survey in other ways, we feel that the sample is large enough to reflect our population.

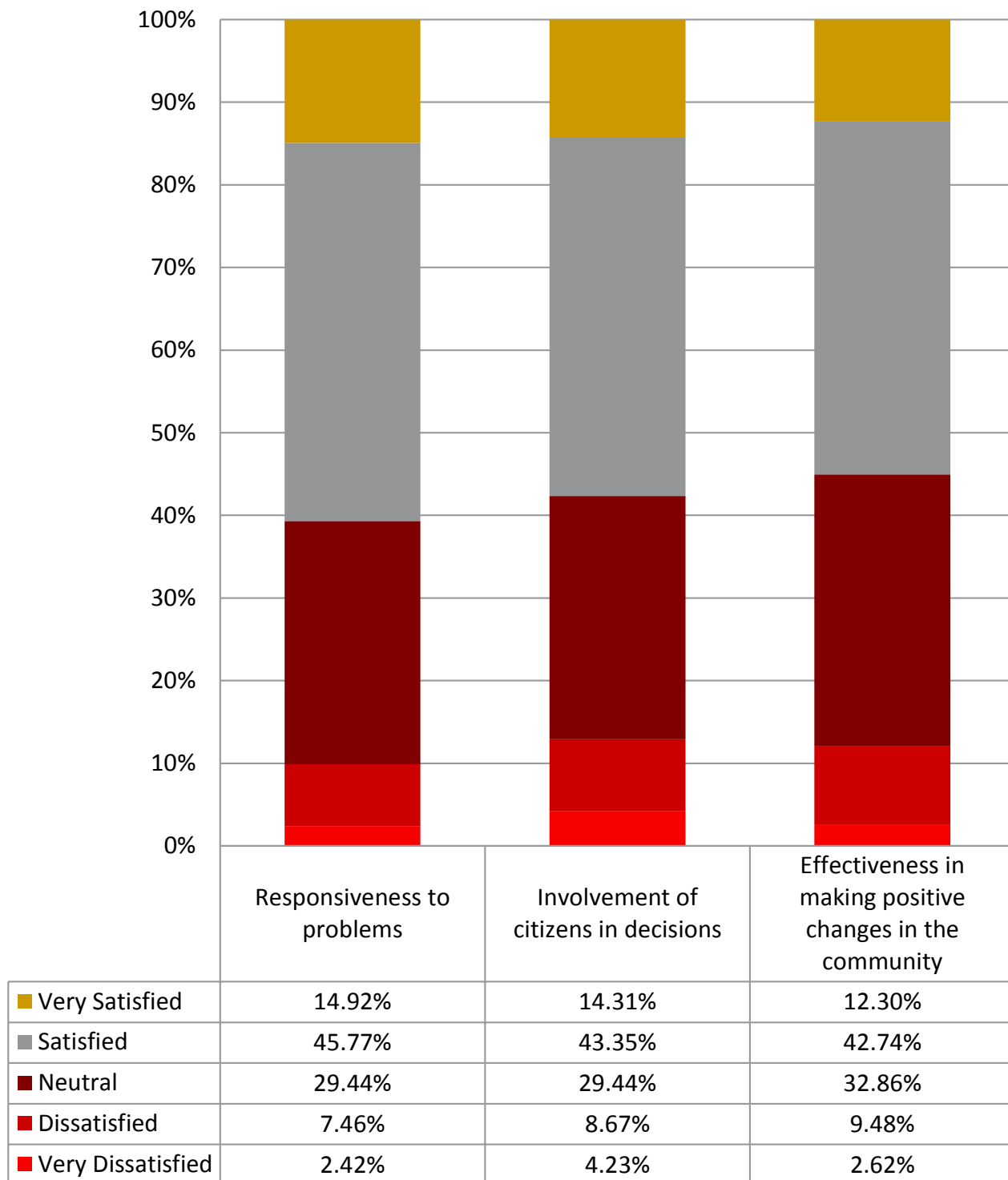
In total there were 435 completed responses which is an increase in 59 respondents since last year's survey. The survey had 42 required questions, along with supplemental and optional questions, and took roughly 10-15 minutes to complete. Individuals were prevented from taking the survey more than once. All responses were anonymous and reported in group form only. The following provides a briefing of the survey responses.

Did you complete the survey last year?



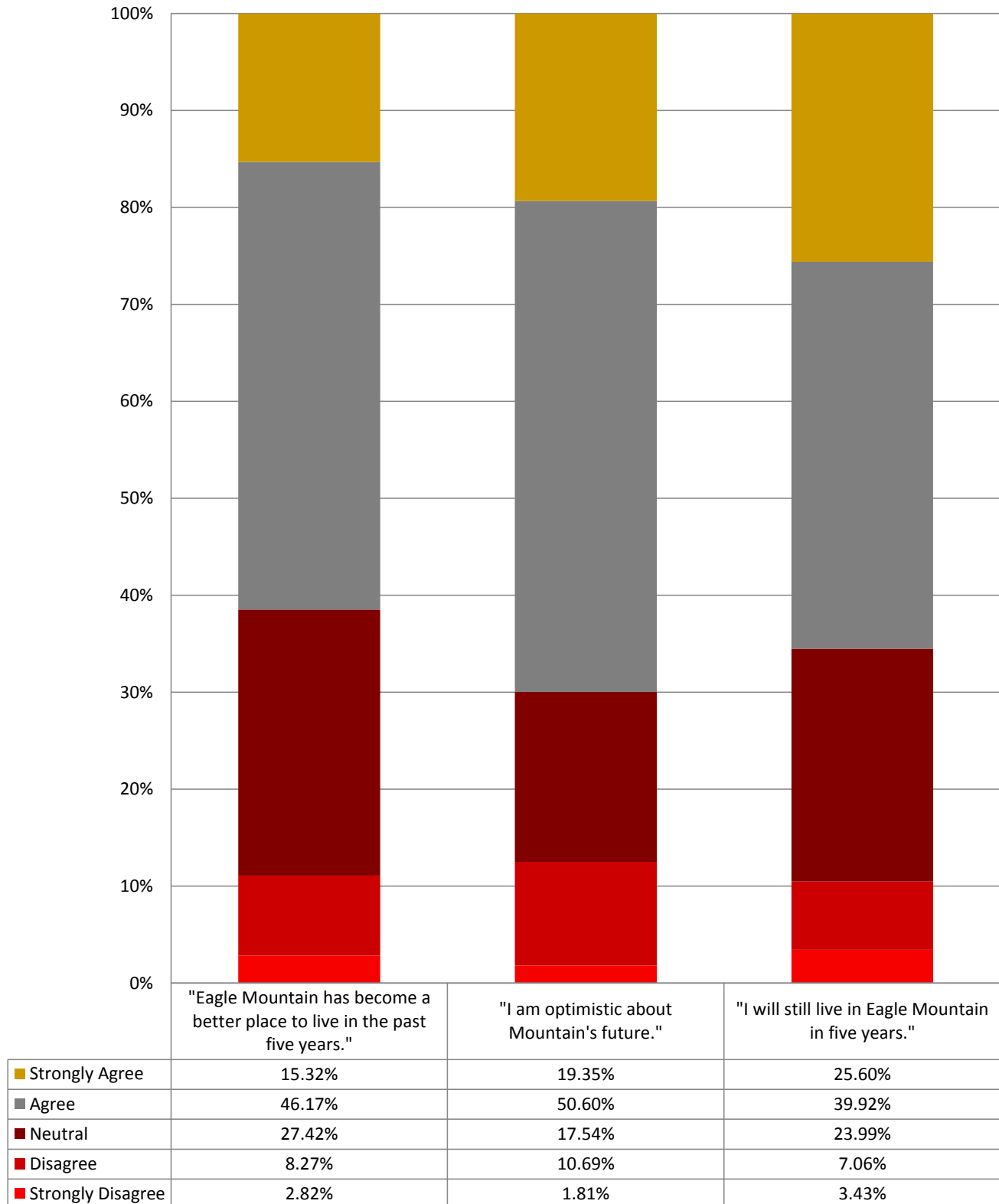


Please rate your satisfaction level with the following aspects of the Eagle Mountain City government:



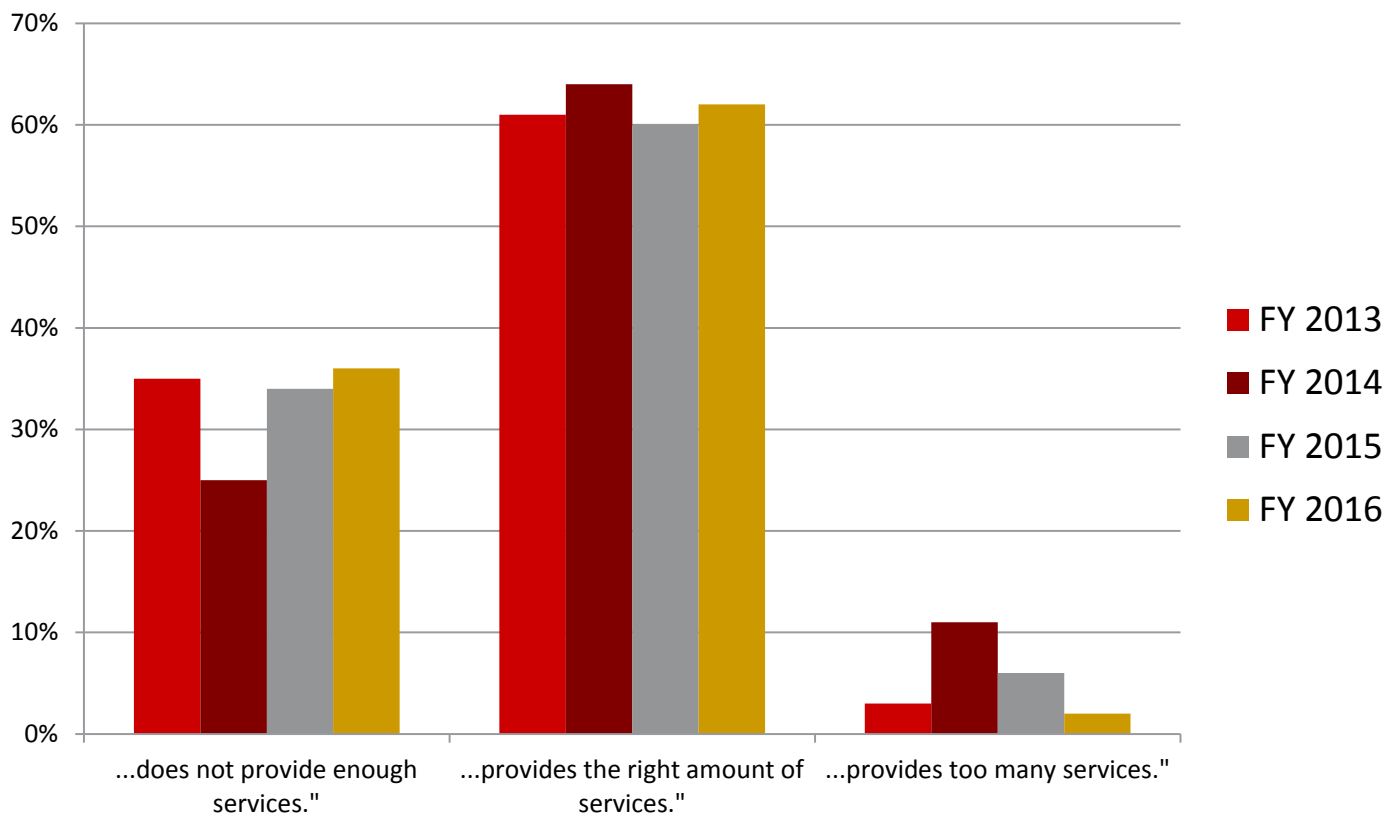
Citizen Survey Results

Please rate how much you agree with the following statements:



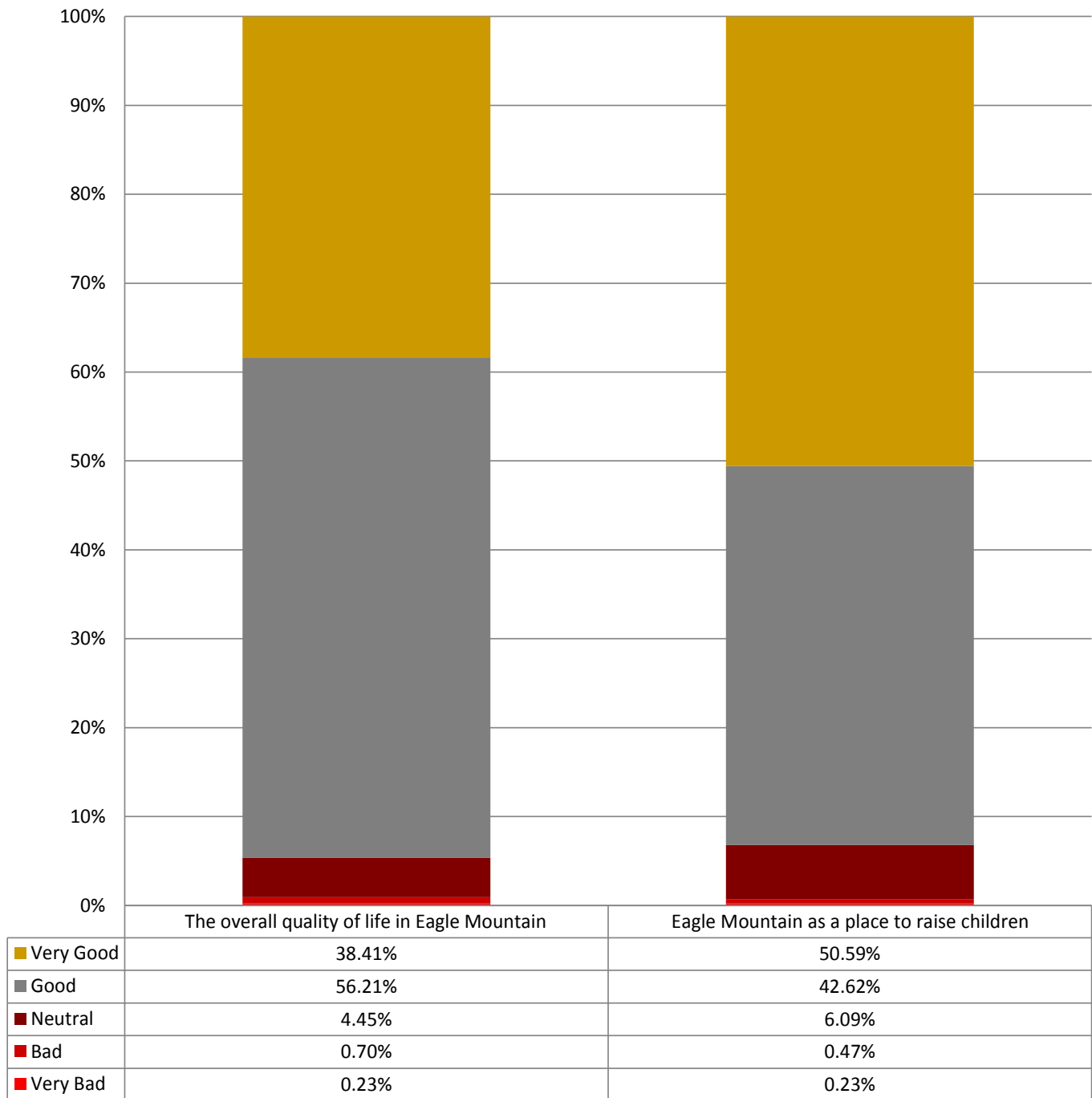


Please complete the following statment about the amount of services provided by the City:



Citizen Survey Results

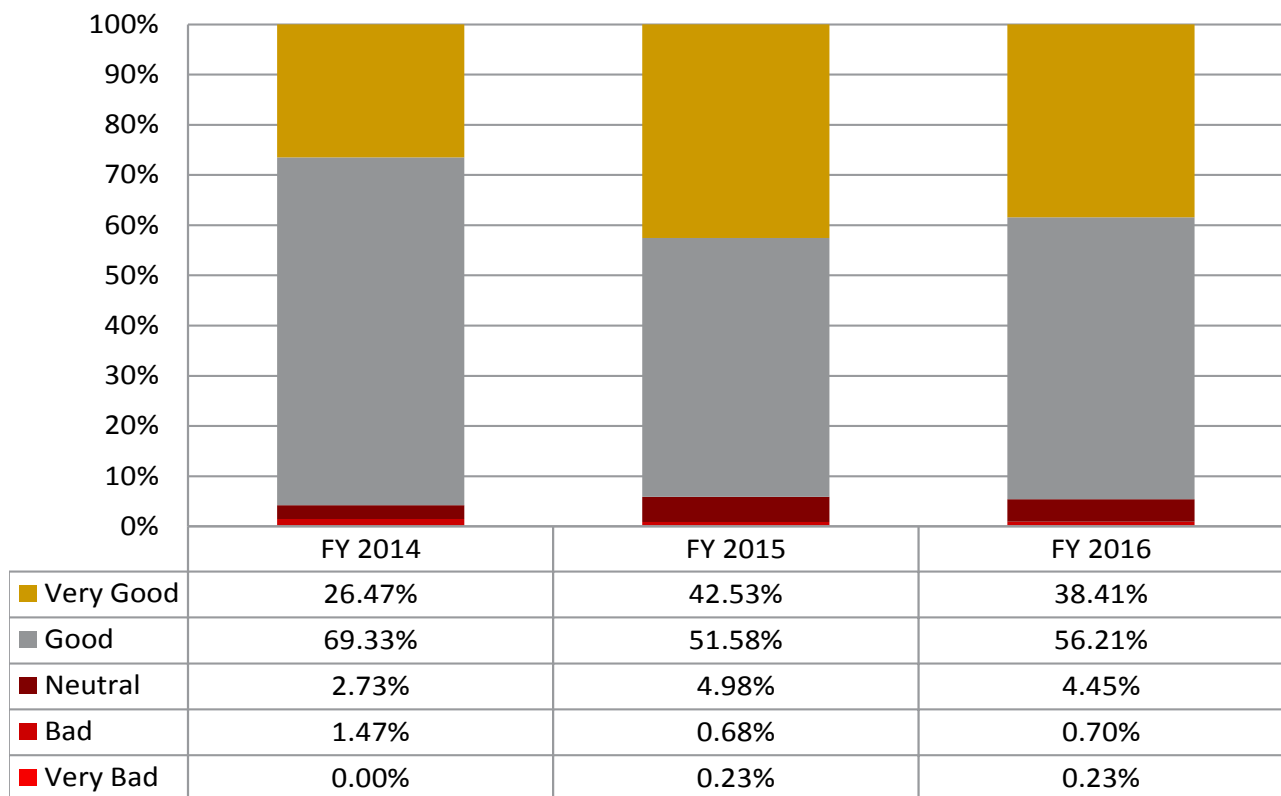
Please rate each of the following aspects of quality of life in Eagle Mountain:



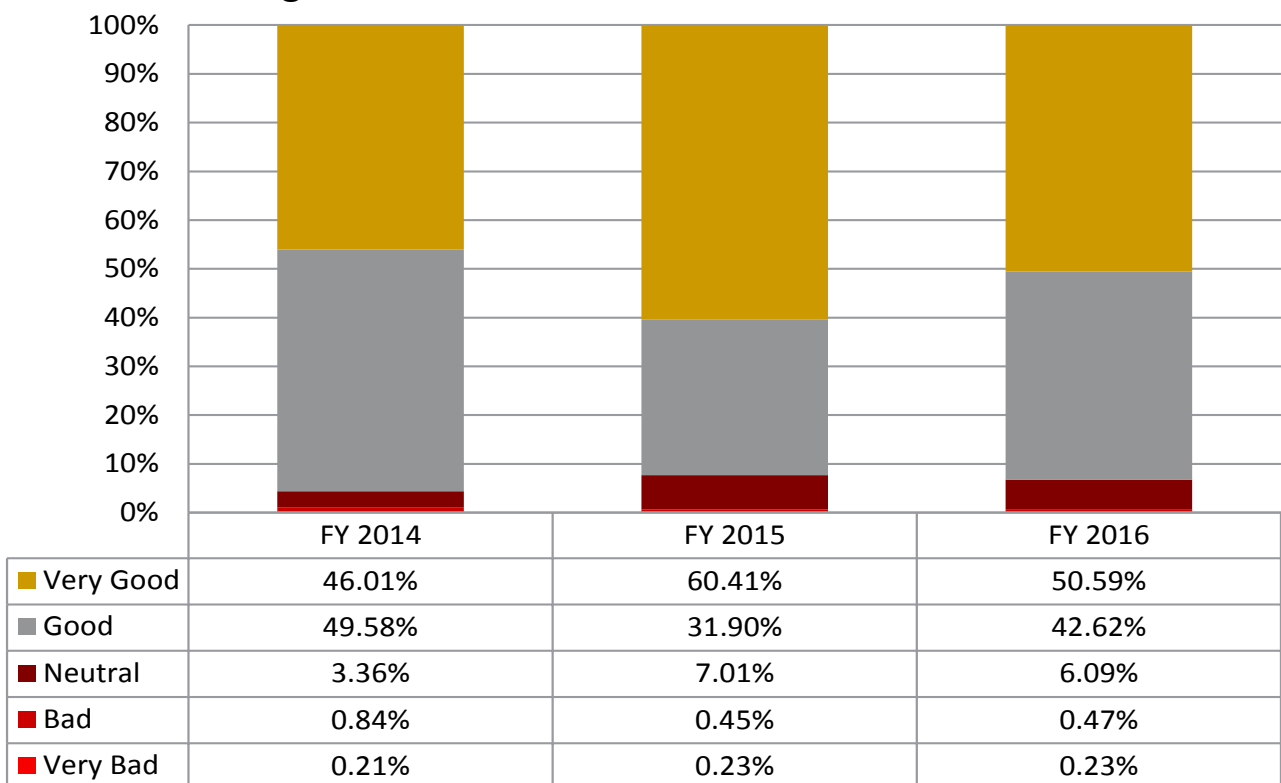
*For the FY 2014-FY 216 comparison on the following page, we had to make adjustments based on the scale. This year and last year, these two questions were asked on a 5-point scale from Very Good to Very Bad, but in FY 2014, a 7-point scale was used. We recategorized the options into 5 categories in order to show trends. This is how we regrouped: Very Bad, Bad + Poor, Neutral, Fair + Good, Very Good.



Quality of Life in Eagle Mountain

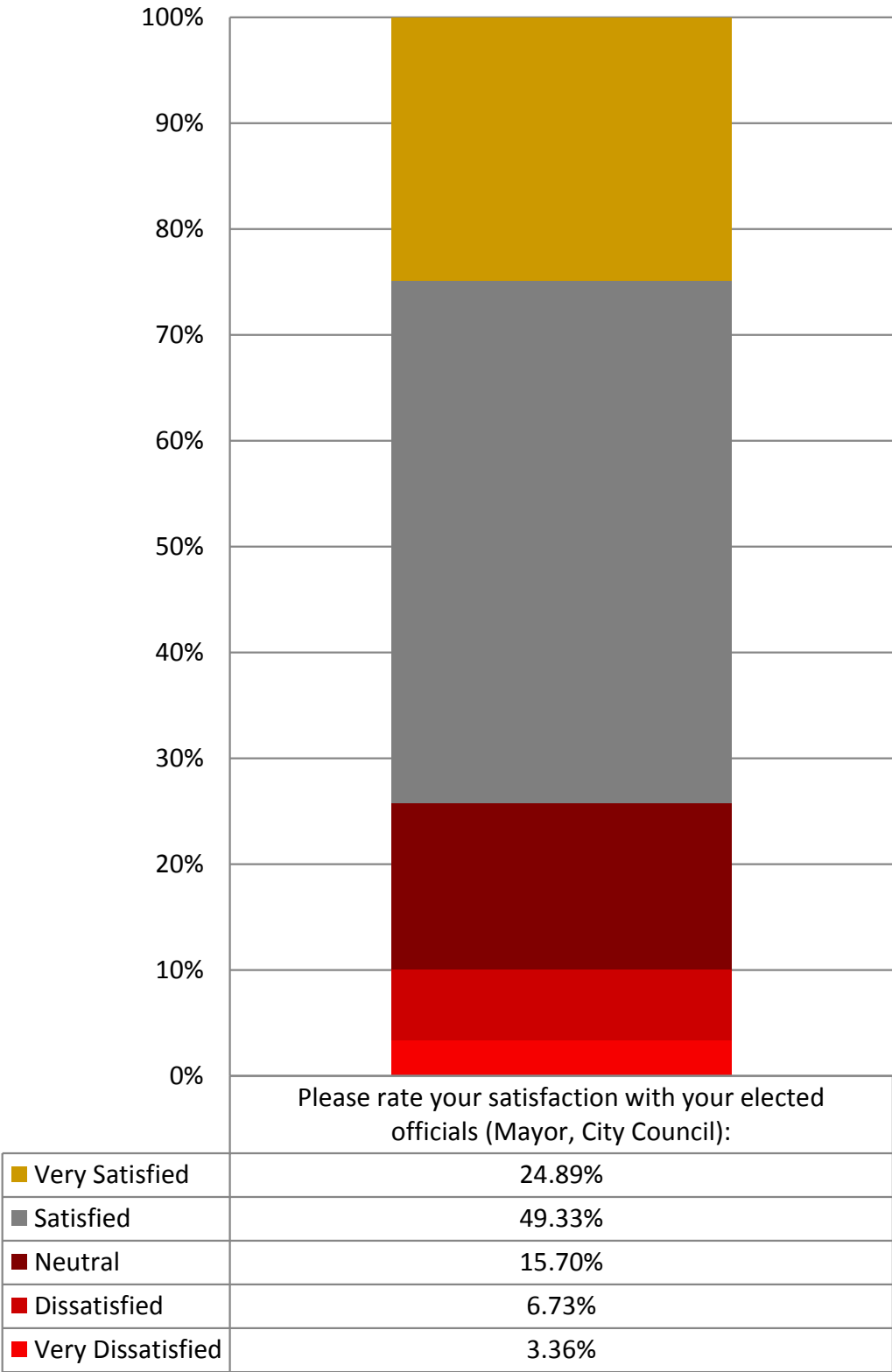


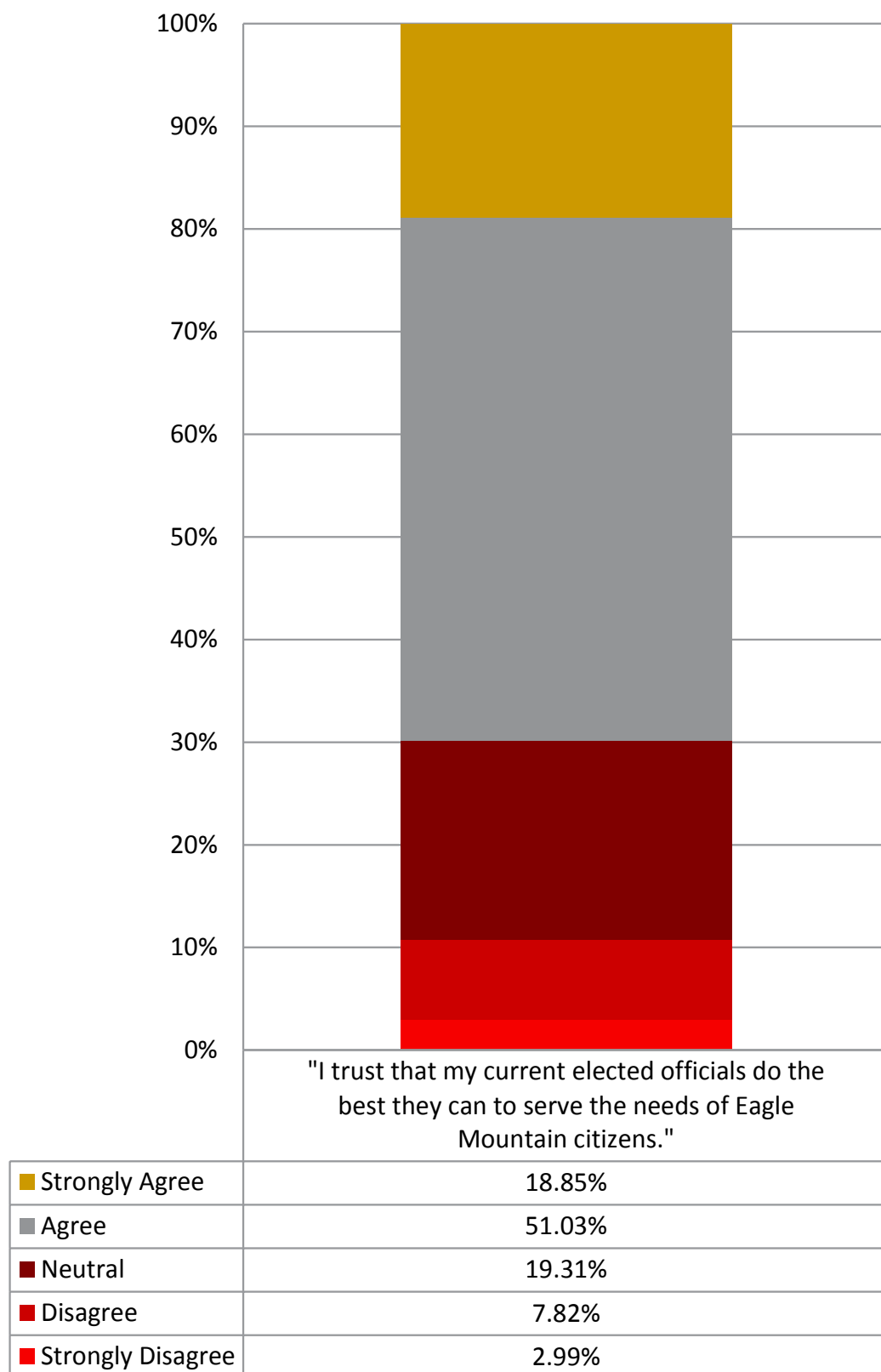
Eagle Mountain as a Place to Raise Children



Citizen Survey Results

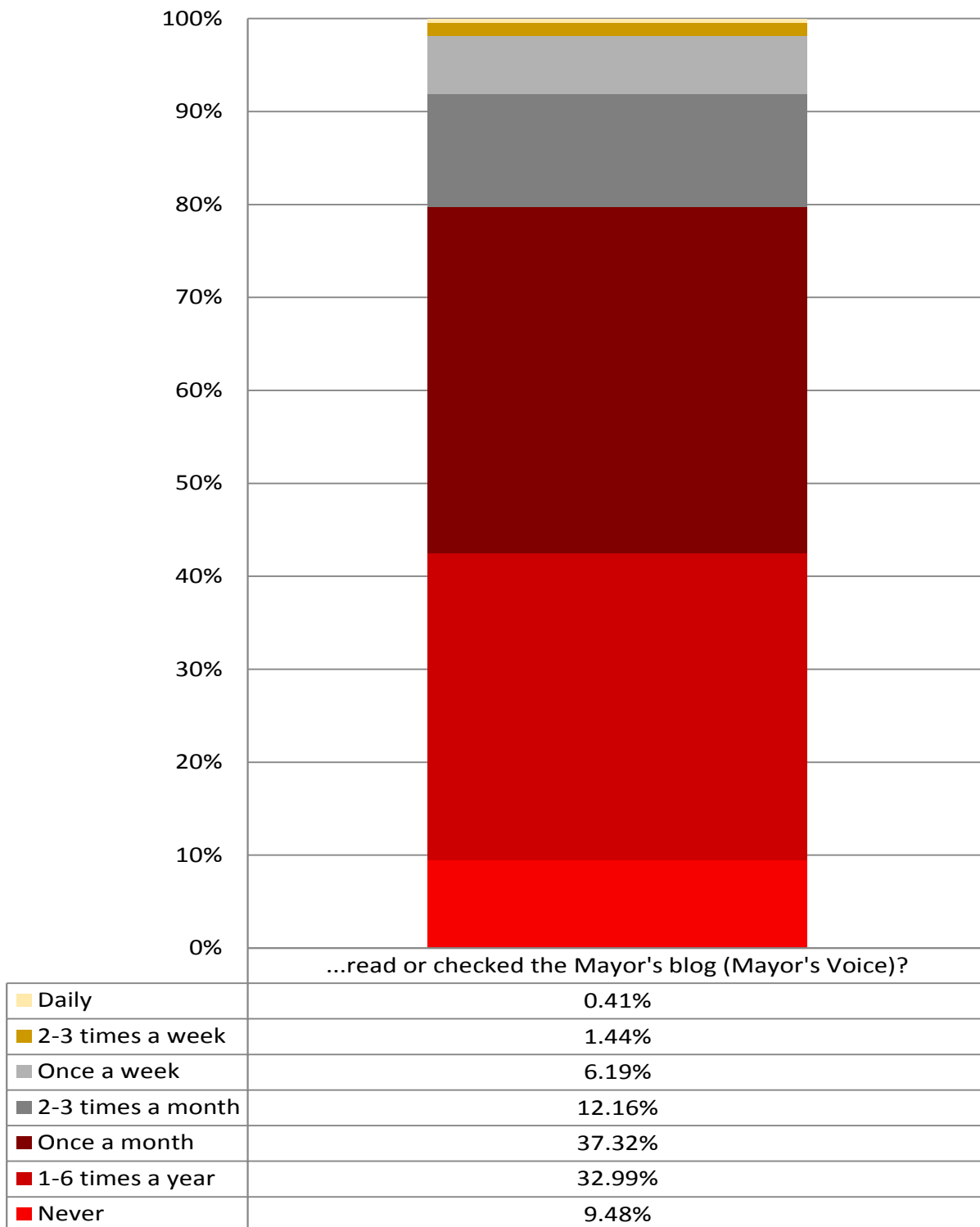
Elected Officials

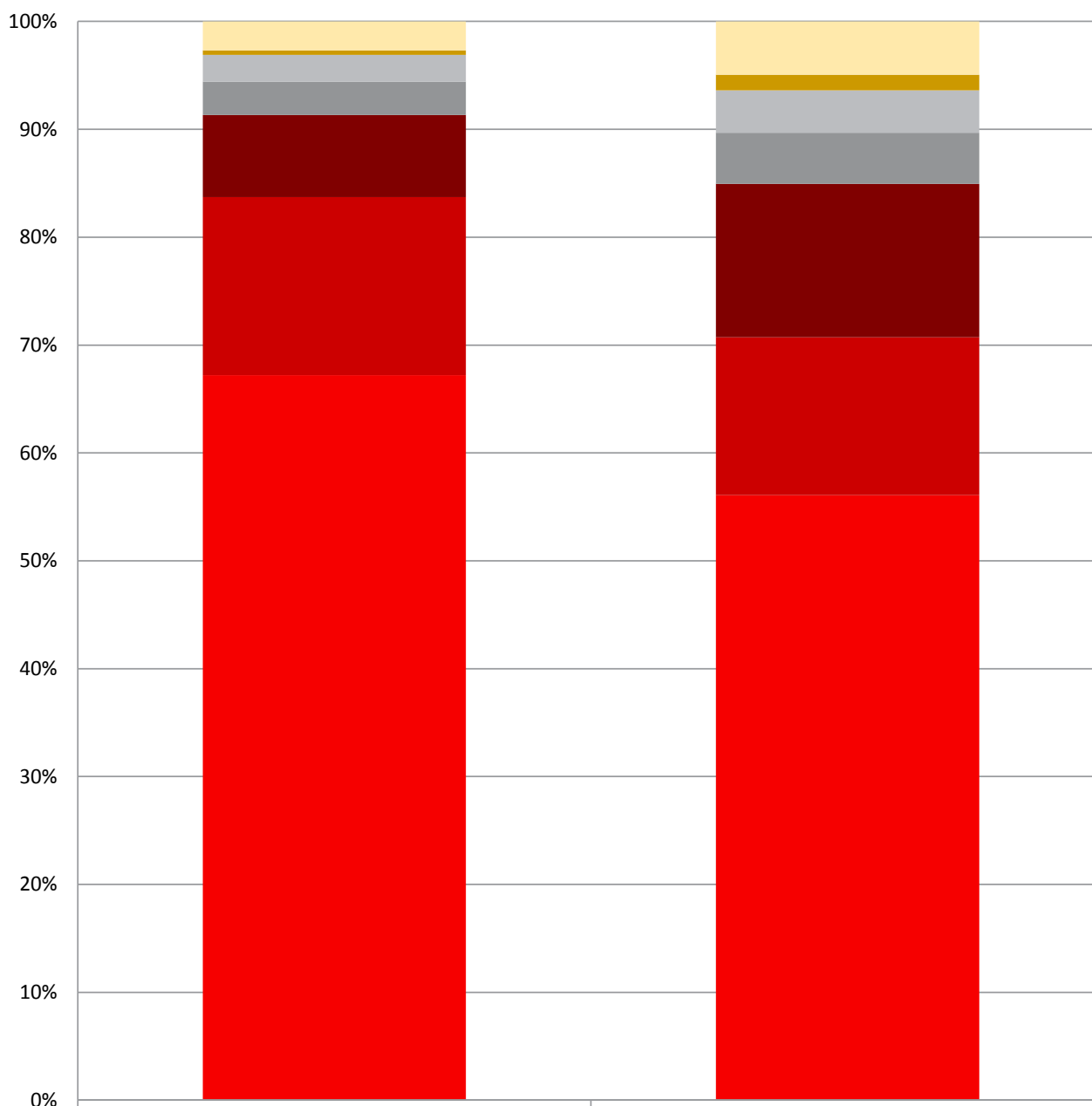




Citizen Survey Results

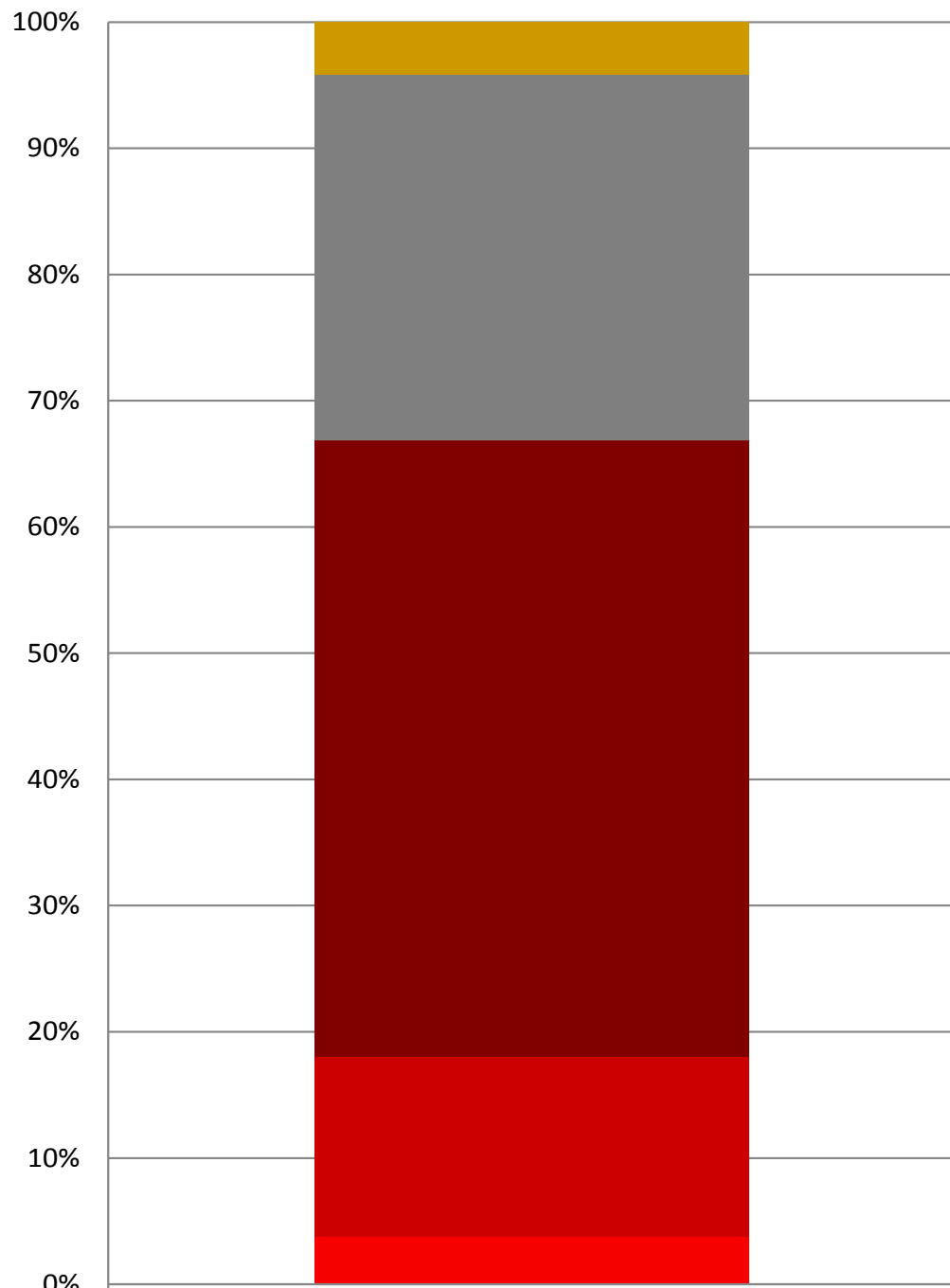
In the last 12 months, about how many times (if ever) have you or other household members...





	...attended a City Council meeting?	...watched videos or listened to recordings of City Council meetings?
6 or more times	2.68%	4.95%
5 times	0.41%	1.44%
4 times	2.47%	3.92%
3 times	3.09%	4.74%
2 times	7.63%	14.23%
1 time	16.49%	14.64%
Never	67.22%	56.08%

Citizen Survey Results

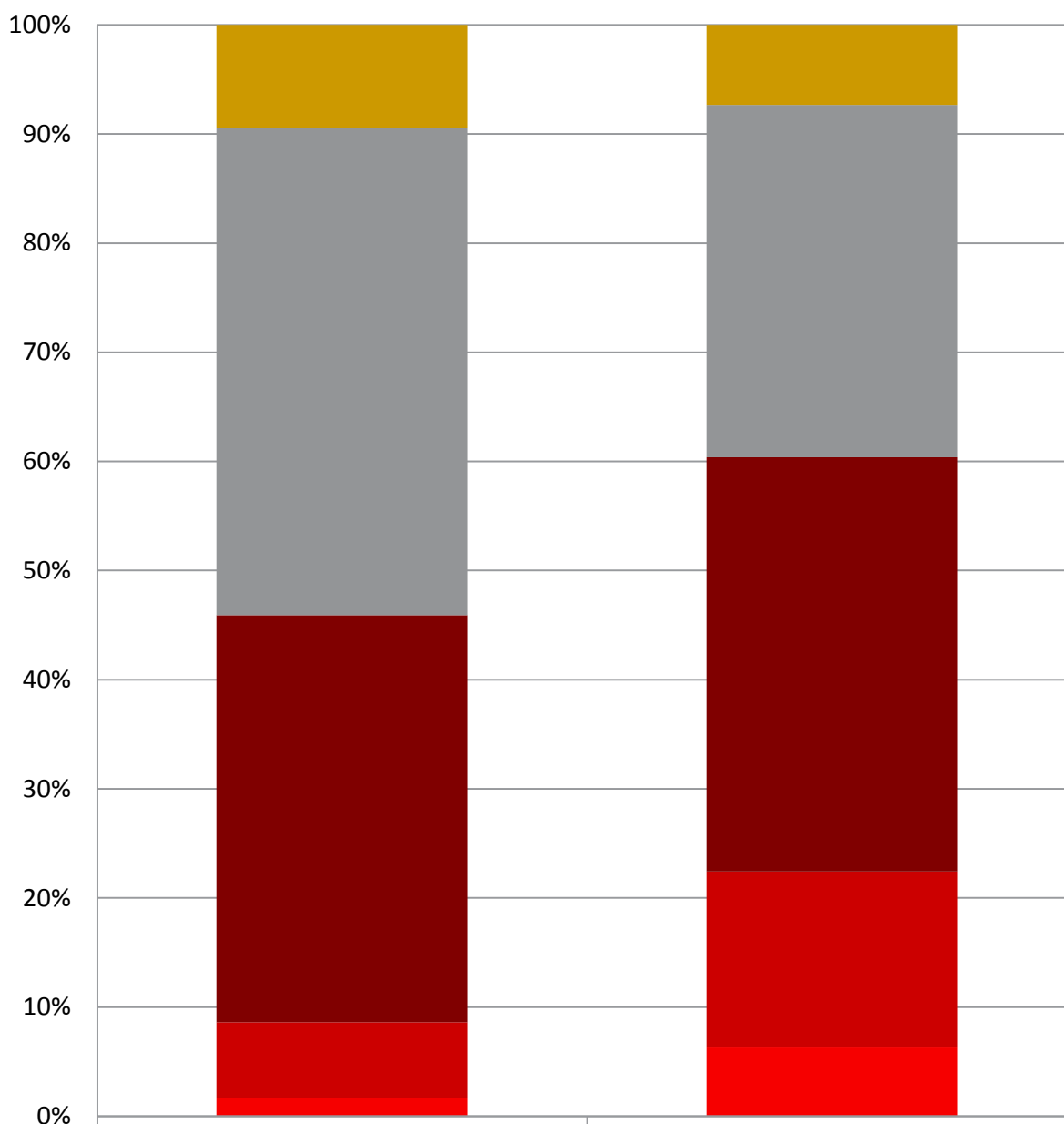


Please rate your overall satisfaction with the financial management of the city (how your tax dollars and utility fees are being spent):

Very Satisfied	4.19%
Satisfied	28.93%
Neutral	48.85%
Dissatisfied	14.26%
Very Dissatisfied	3.77%



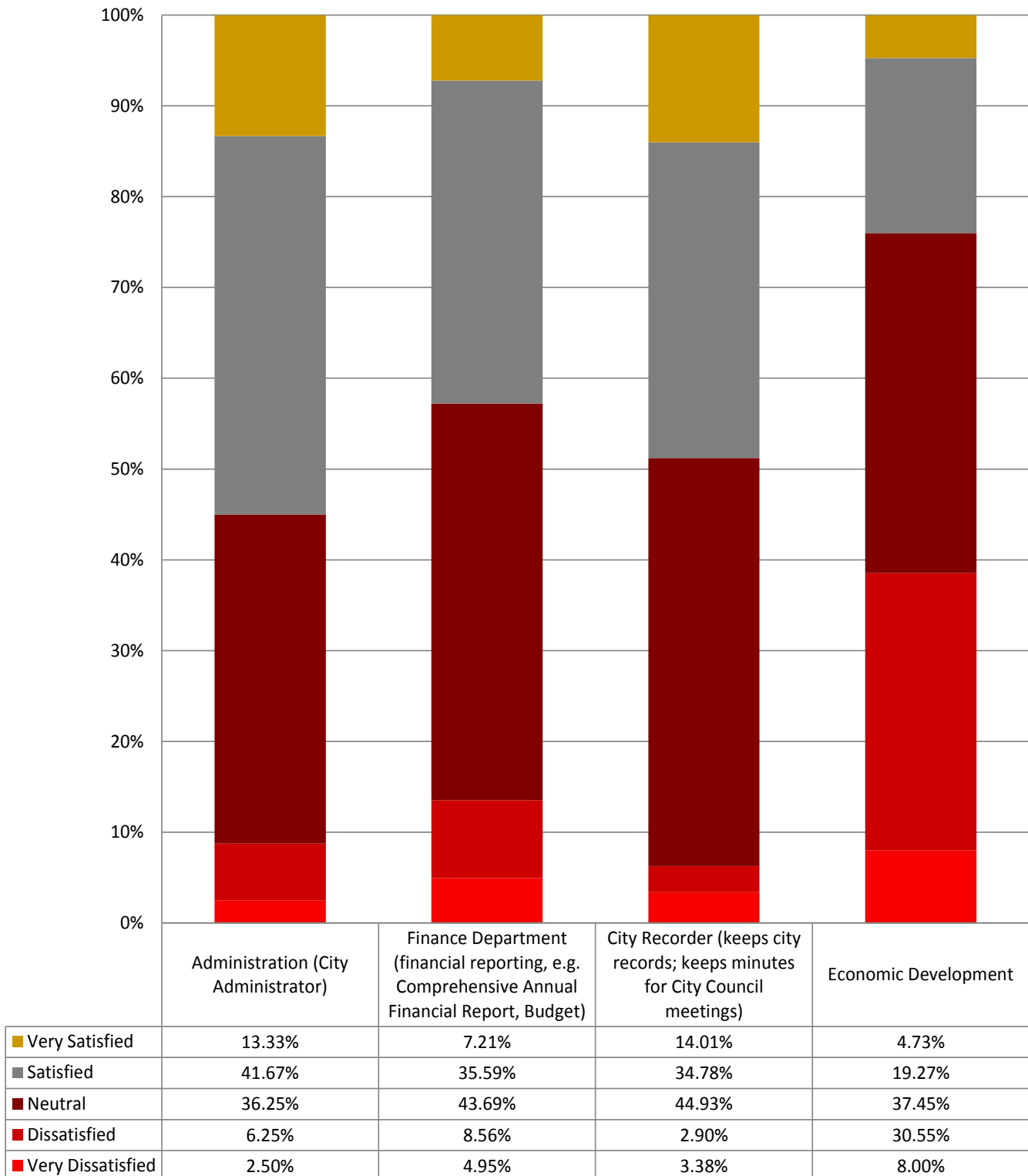
Please rate how much you agree or disagree with the following statements:

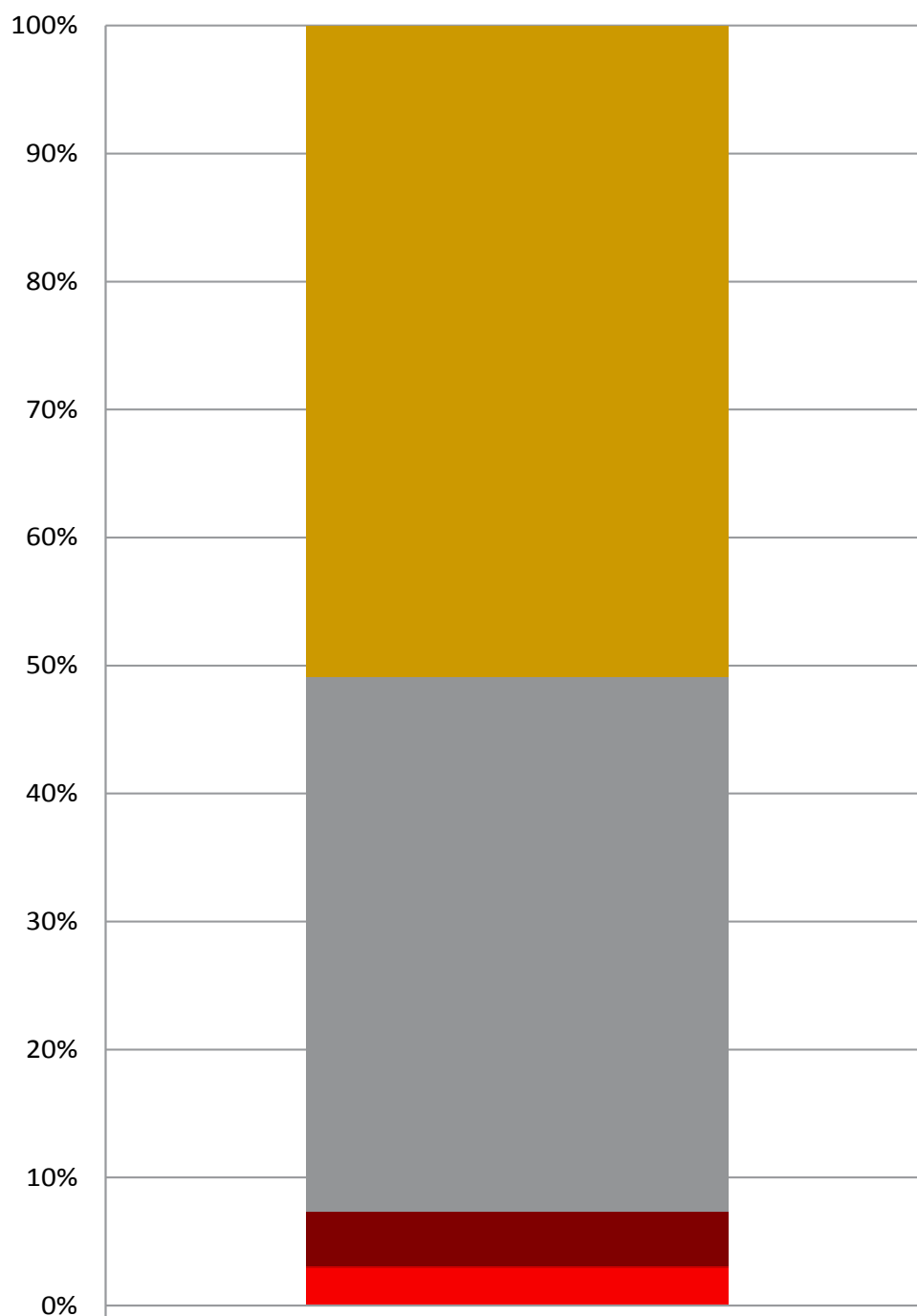


	"In the past year, Eagle Mountain City administration has done a good job of managing city affairs."	"I receive good value for the Eagle Mountain City taxes I pay."
Strongly Agree	9.43%	7.34%
Agree	44.65%	32.29%
Neutral	37.32%	37.95%
Disagree	6.92%	16.14%
Strongly Disagree	1.68%	6.29%

Citizen Survey Results

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



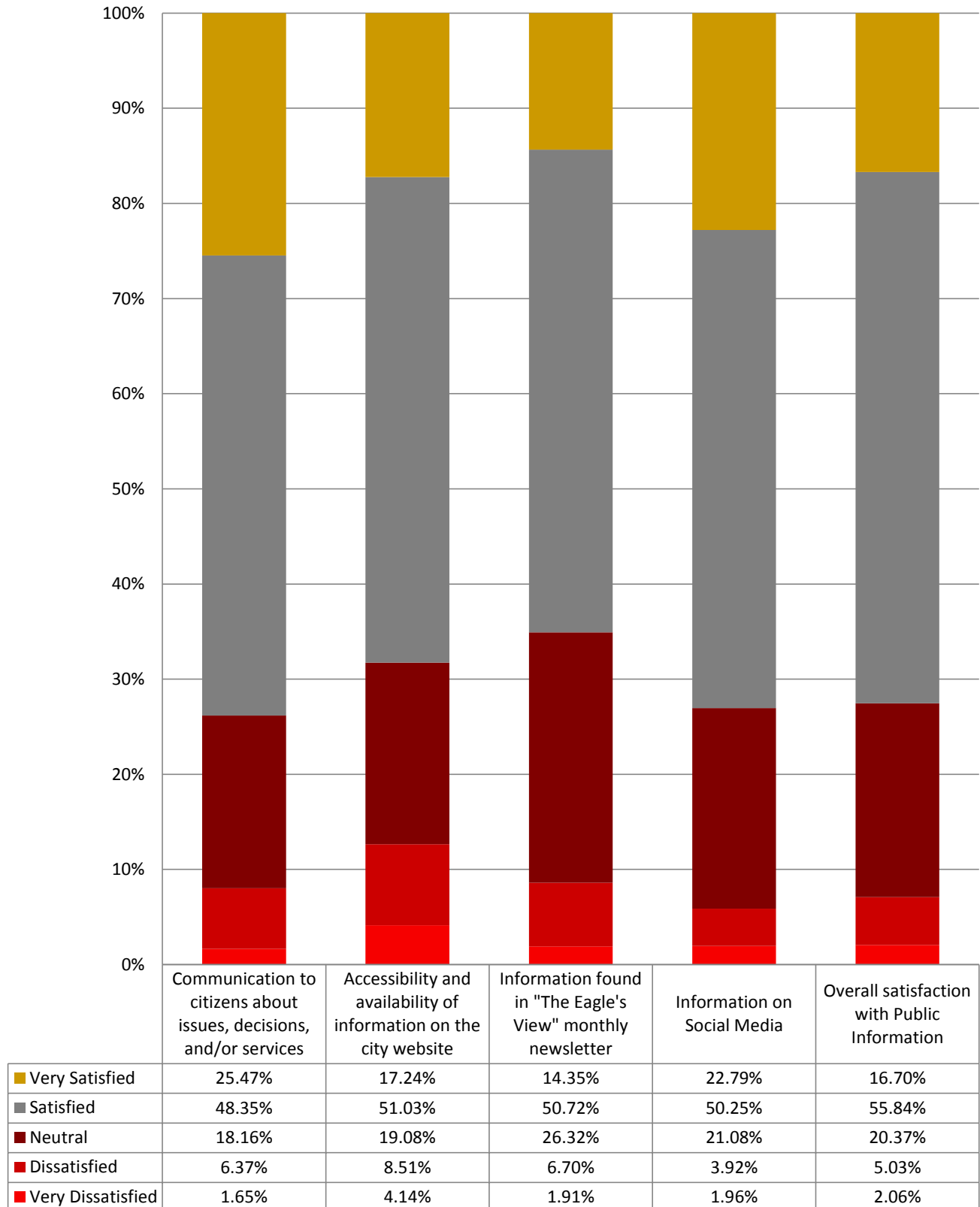


"I am interested in staying informed on key issues and decisions the City is working on."	
Strongly Agree	50.89%
Agree	41.78%
Neutral	4.22%
Disagree	0.22%
Strongly Disagree	2.89%

Citizen Survey Results

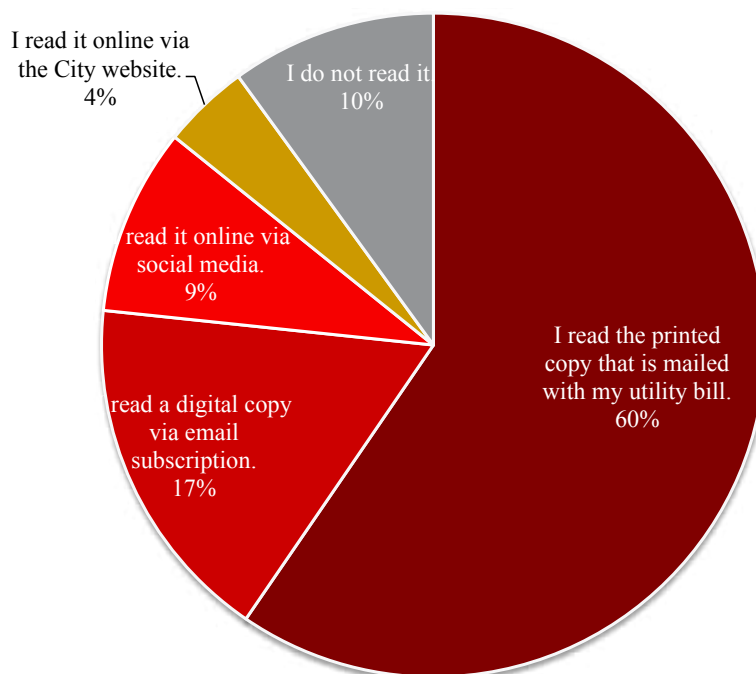
Public Information

Please rate your satisfaction level with the following services:

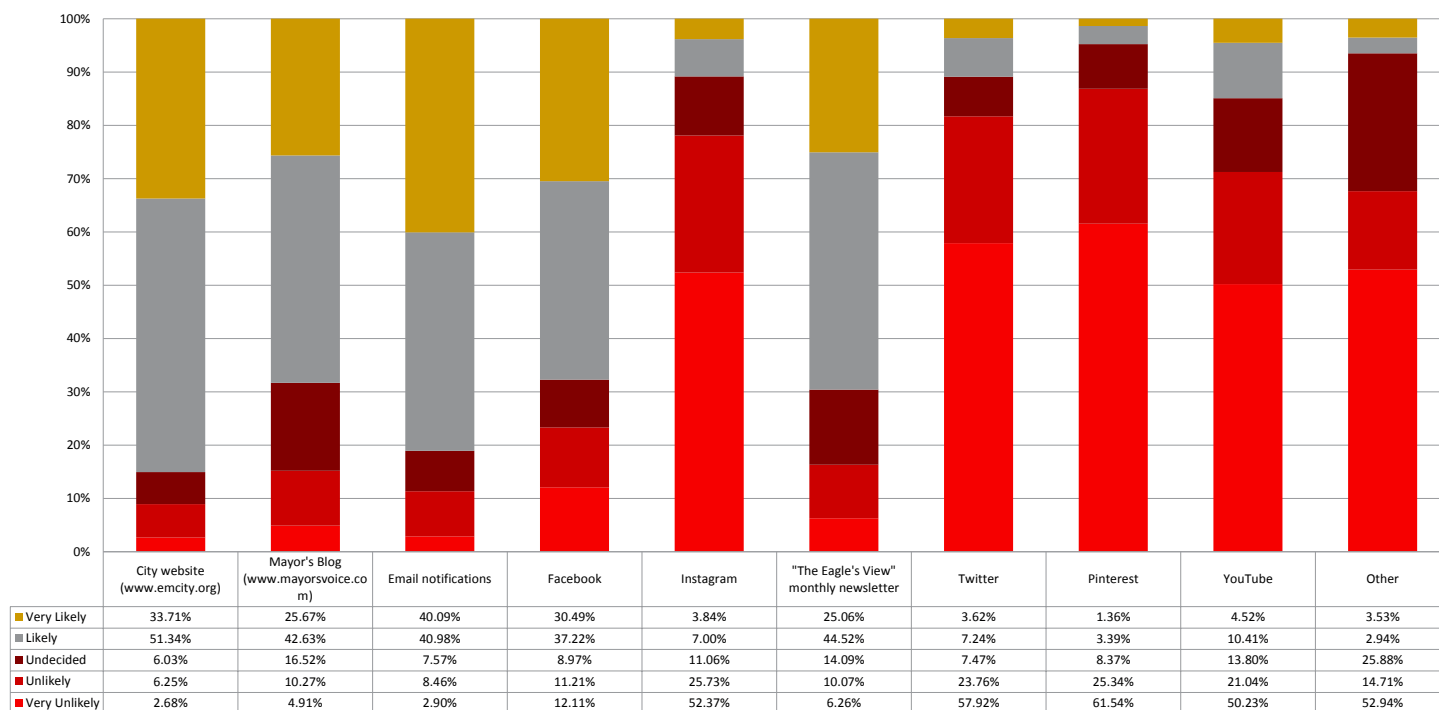




Please indicate your experience with the City newsletter, **The Eagle's View**:



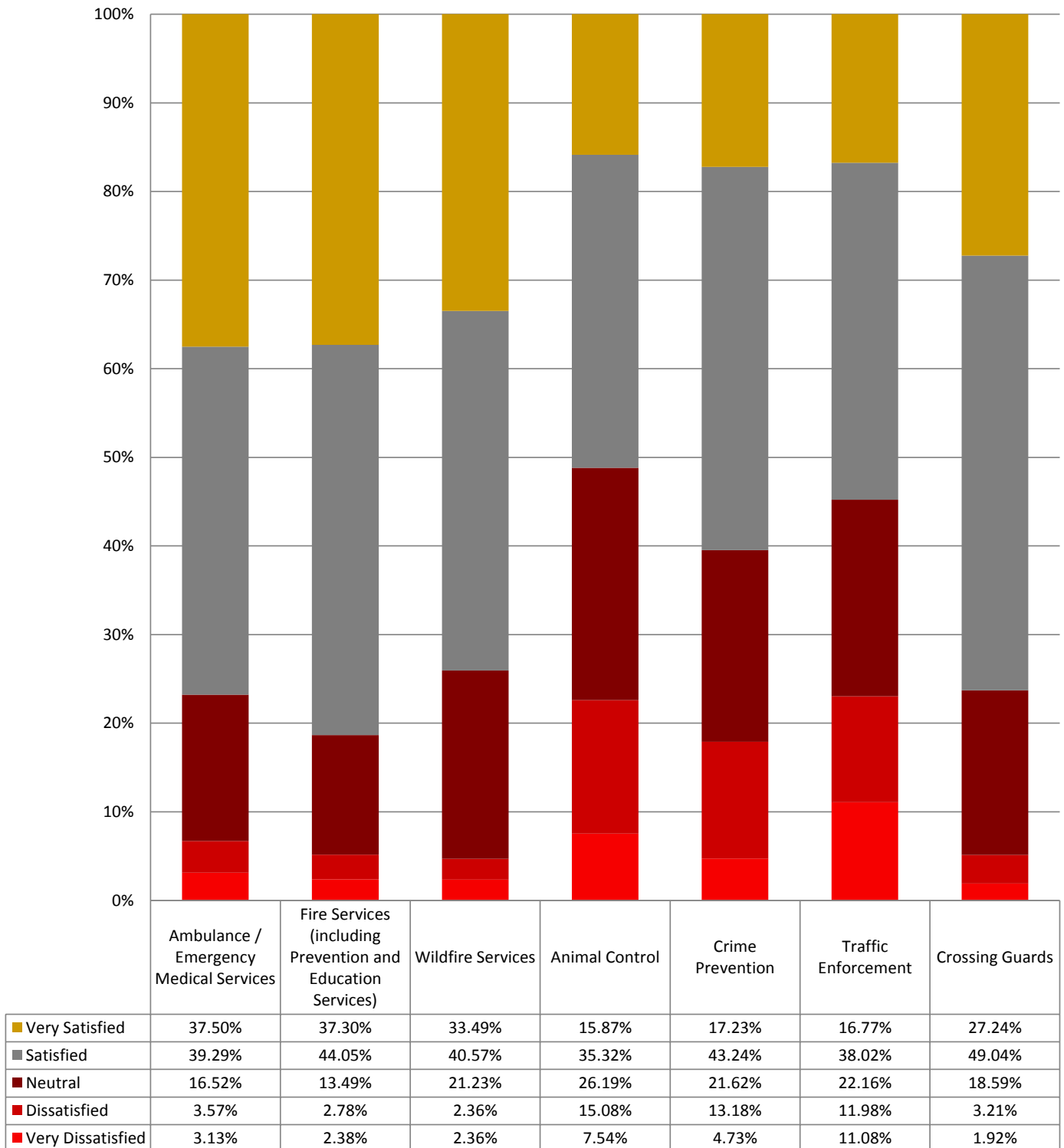
Please rate how likely or unlikely you are to use the following sources for information about Eagle Mountain:*



Citizen Survey Results

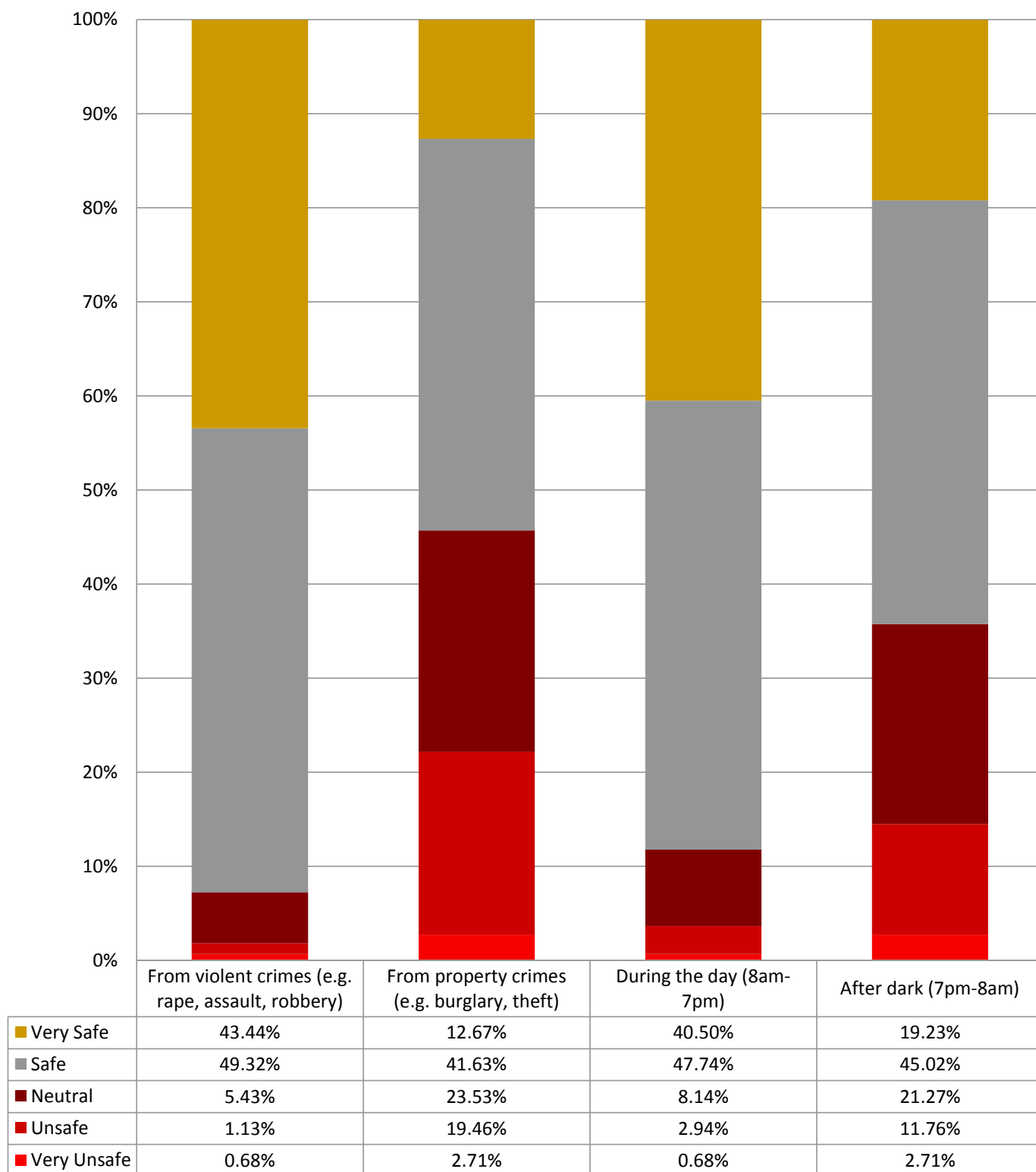
Public Safety

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





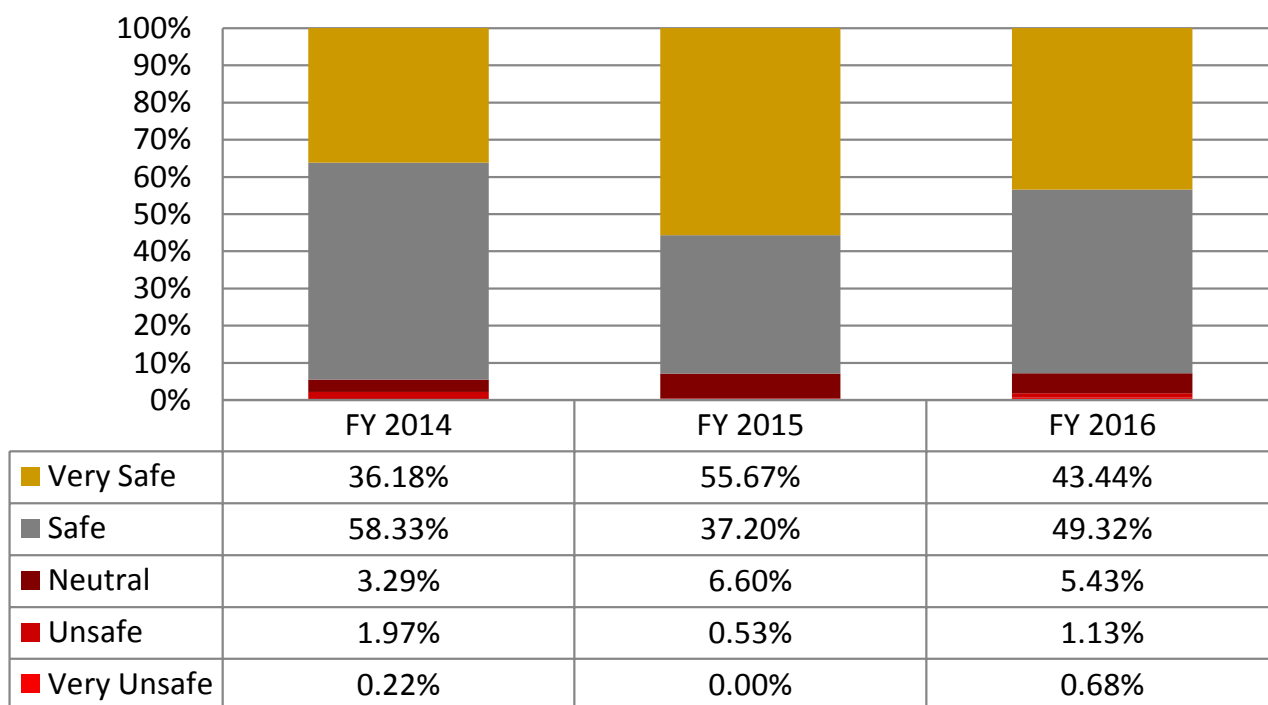
Please rate how safe you feel in Eagle Mountain:



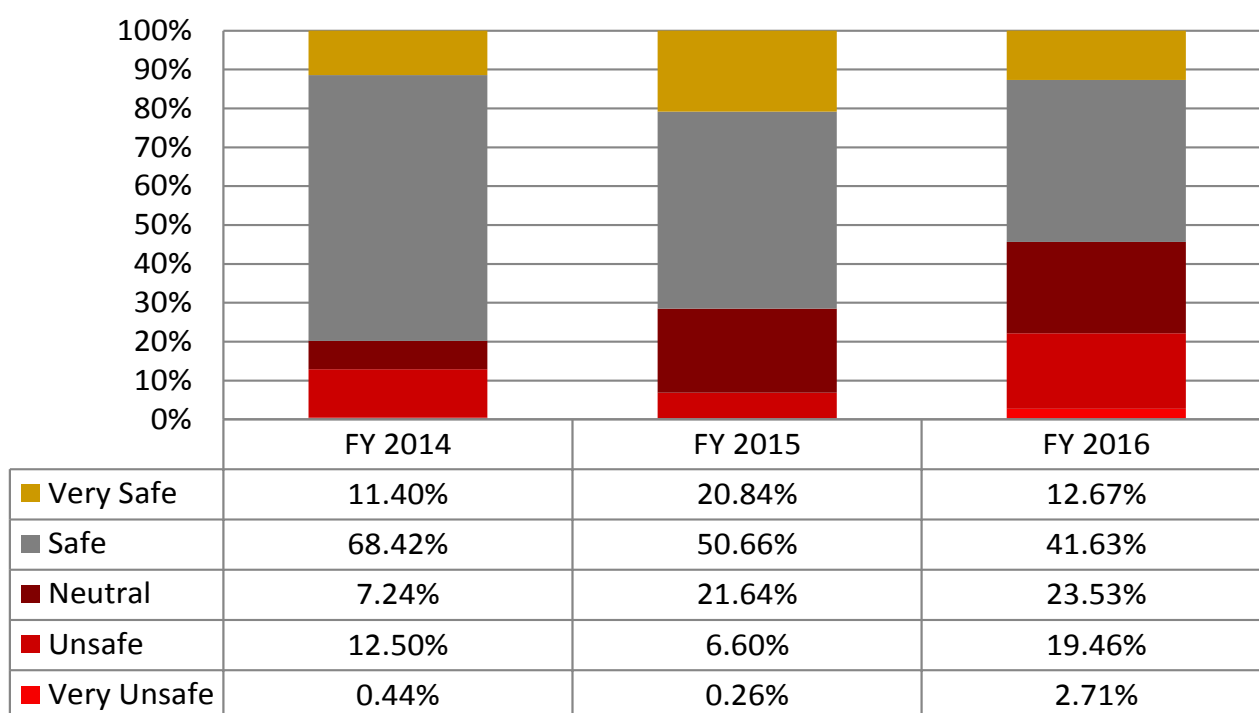
Citizen Survey Results

Safety Over the Years | Please rate how safe you feel in Eagle Mountain:

From violent crimes (e.g. rape, assault, robbery)

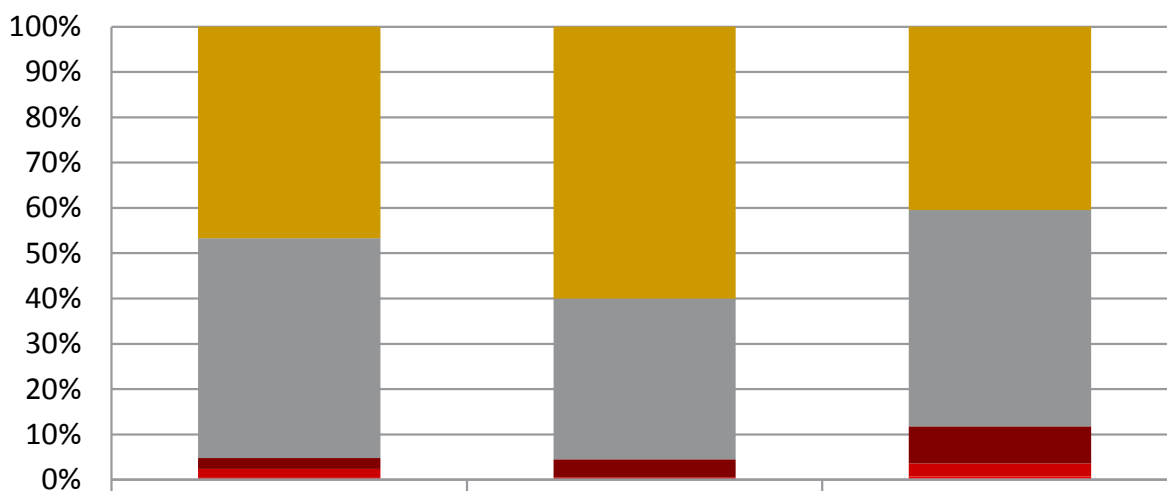


From property crimes (e.g. burglary, theft)



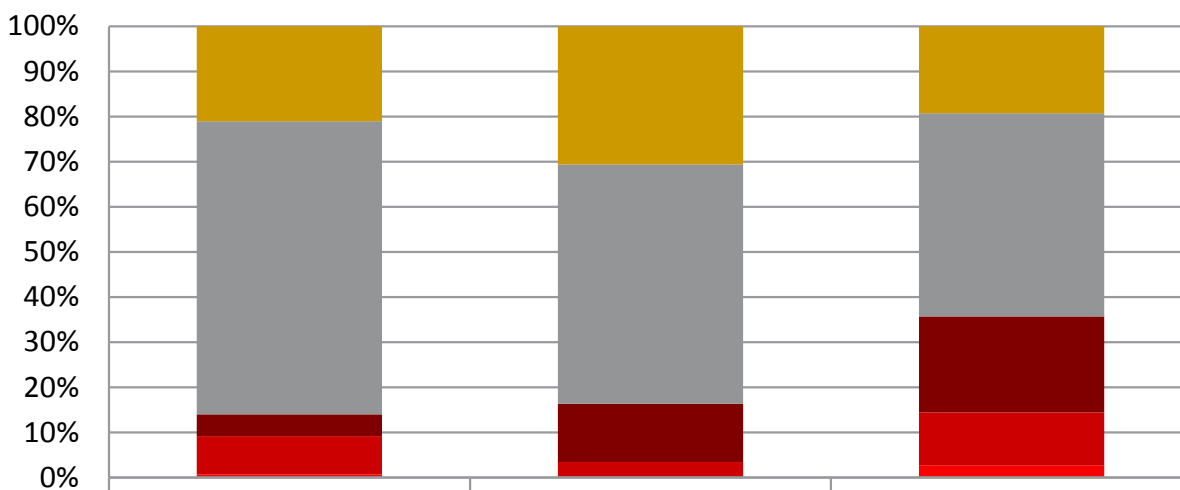


During the Day (8am-7pm)



	FY 2014	FY 2015	FY 2016
Very Safe	46.71%	60.05%	40.50%
Safe	48.47%	35.45%	47.74%
Neutral	2.41%	3.97%	8.14%
Unsafe	1.97%	0.53%	2.94%
Very Unsafe	0.44%	0.00%	0.68%

After Dark (7pm-8am)

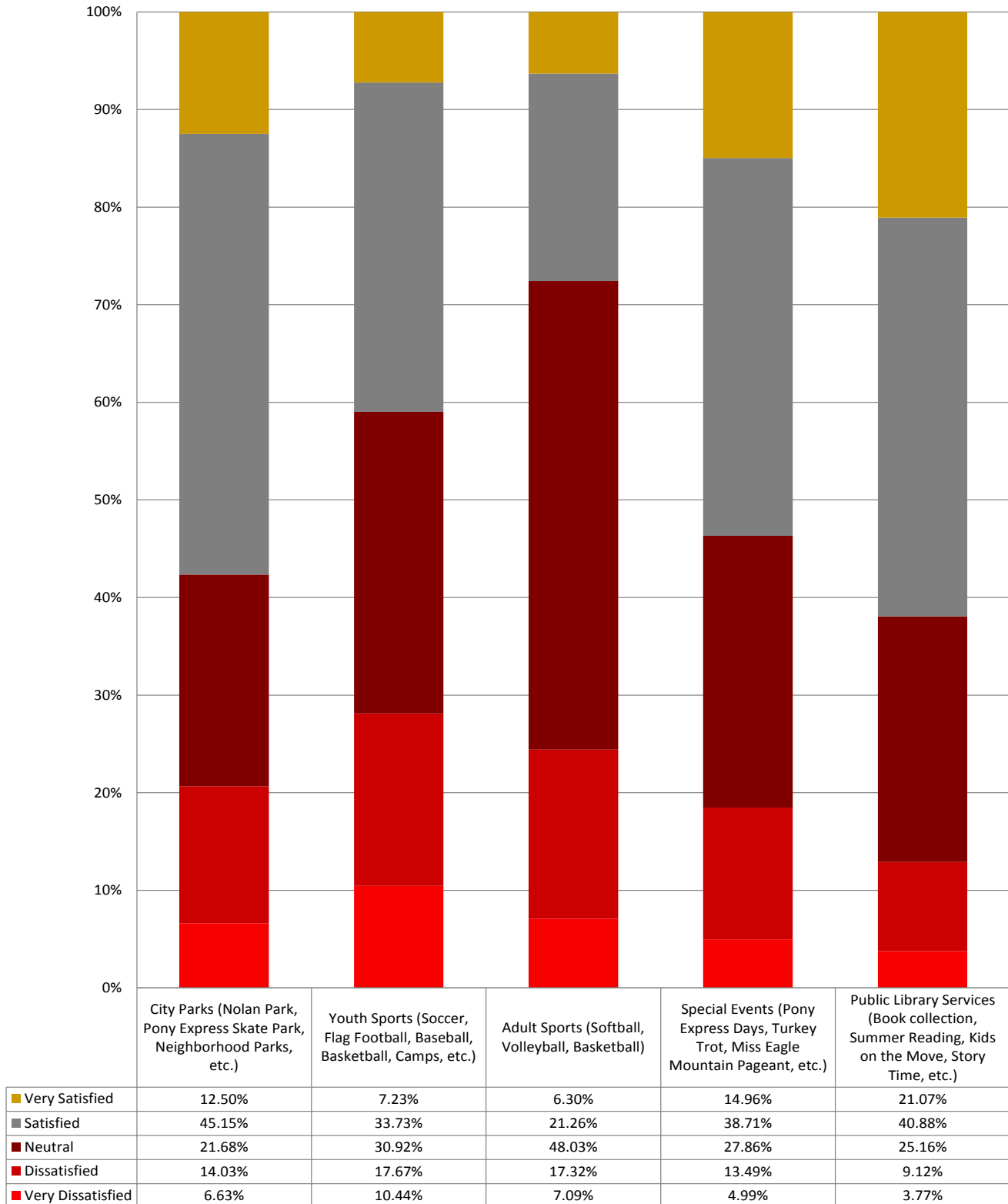


	FY 2014	FY 2015	FY 2016
Very Safe	21.05%	30.61%	19.23%
Safe	64.92%	53.03%	45.02%
Neutral	4.82%	12.93%	21.27%
Unsafe	8.55%	3.43%	11.76%
Very Unsafe	0.66%	0.00%	2.71%

Citizen Survey Results

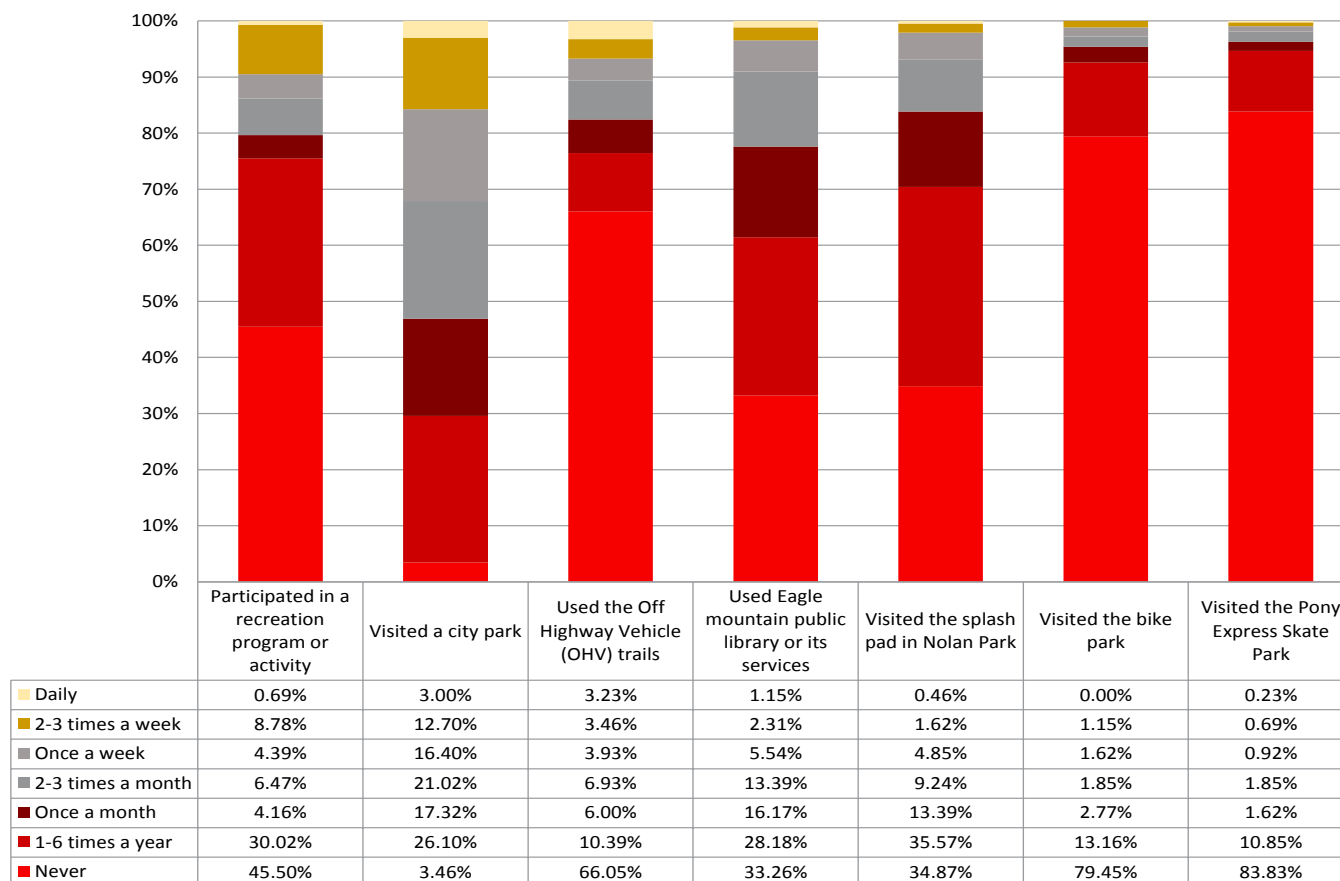
Parks & Library

Please rate your satisfaction level with the following services

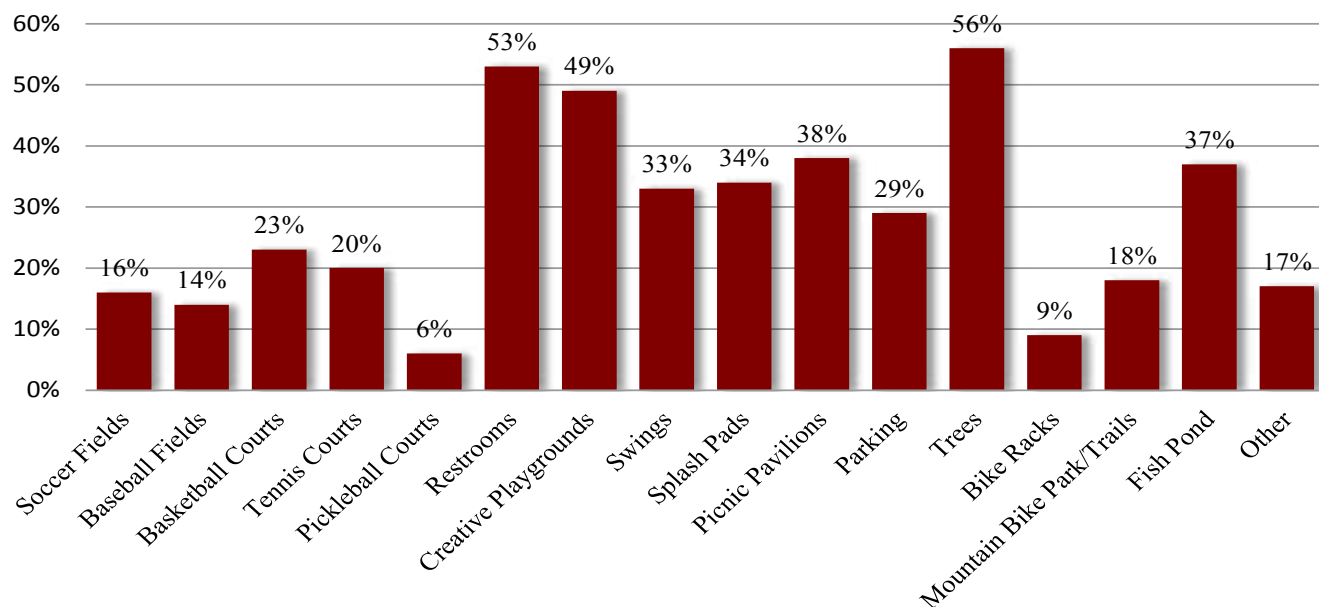




In the last 12 months, about how many times (if ever) have you or other household members participated in the following activities in Eagle Mountain?

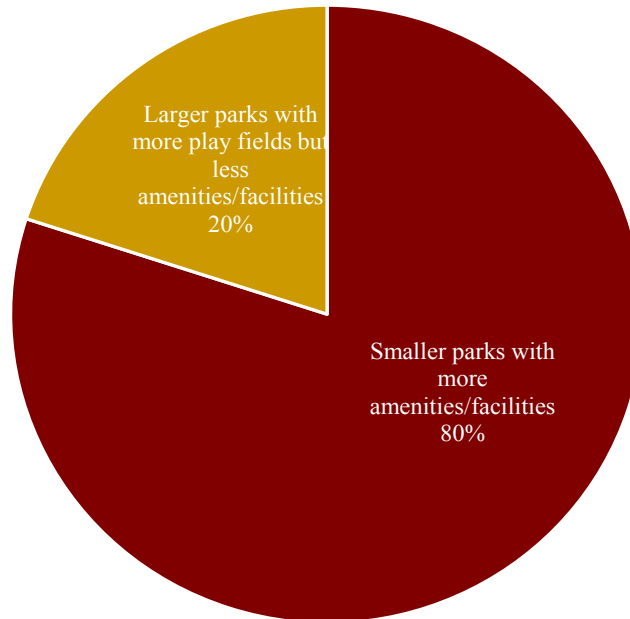


What park facilities/amenities are most needed to add to the existing parks in Eagle Mountain? (mark all that apply):

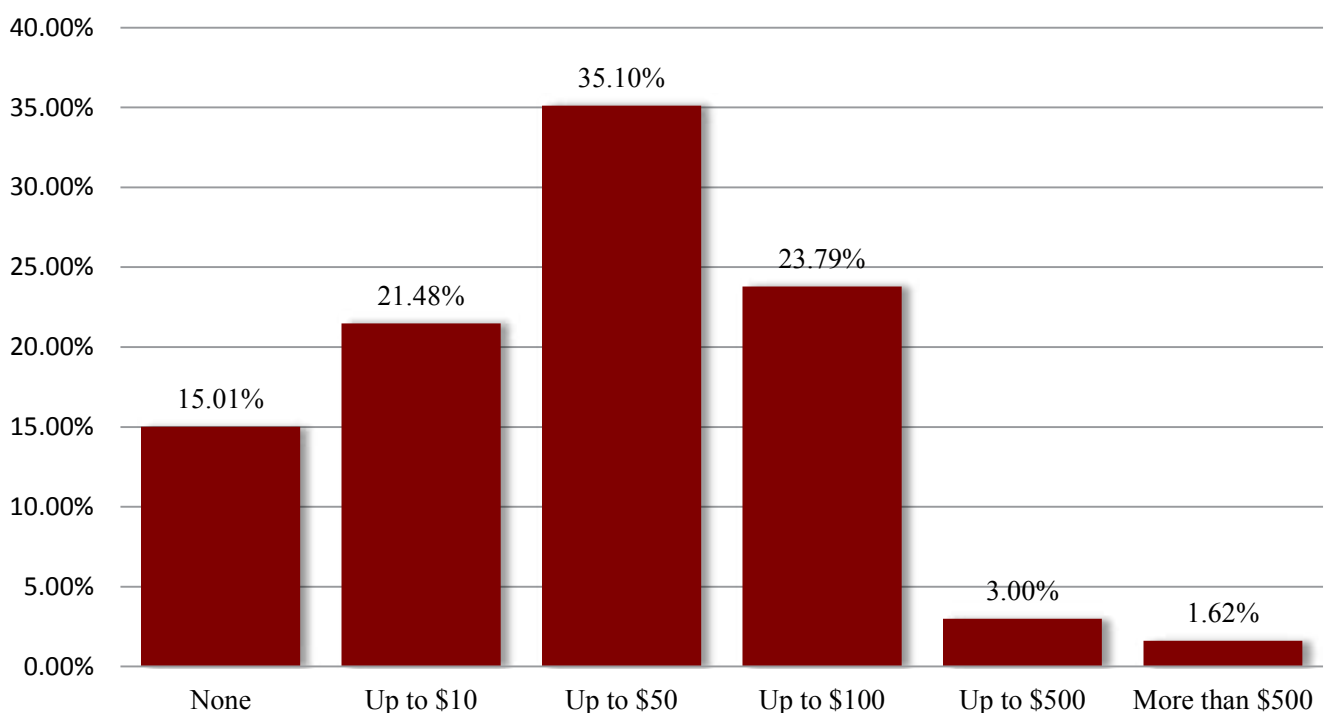


Citizen Survey Results

If you had to choose between these two park options, which would you prefer?



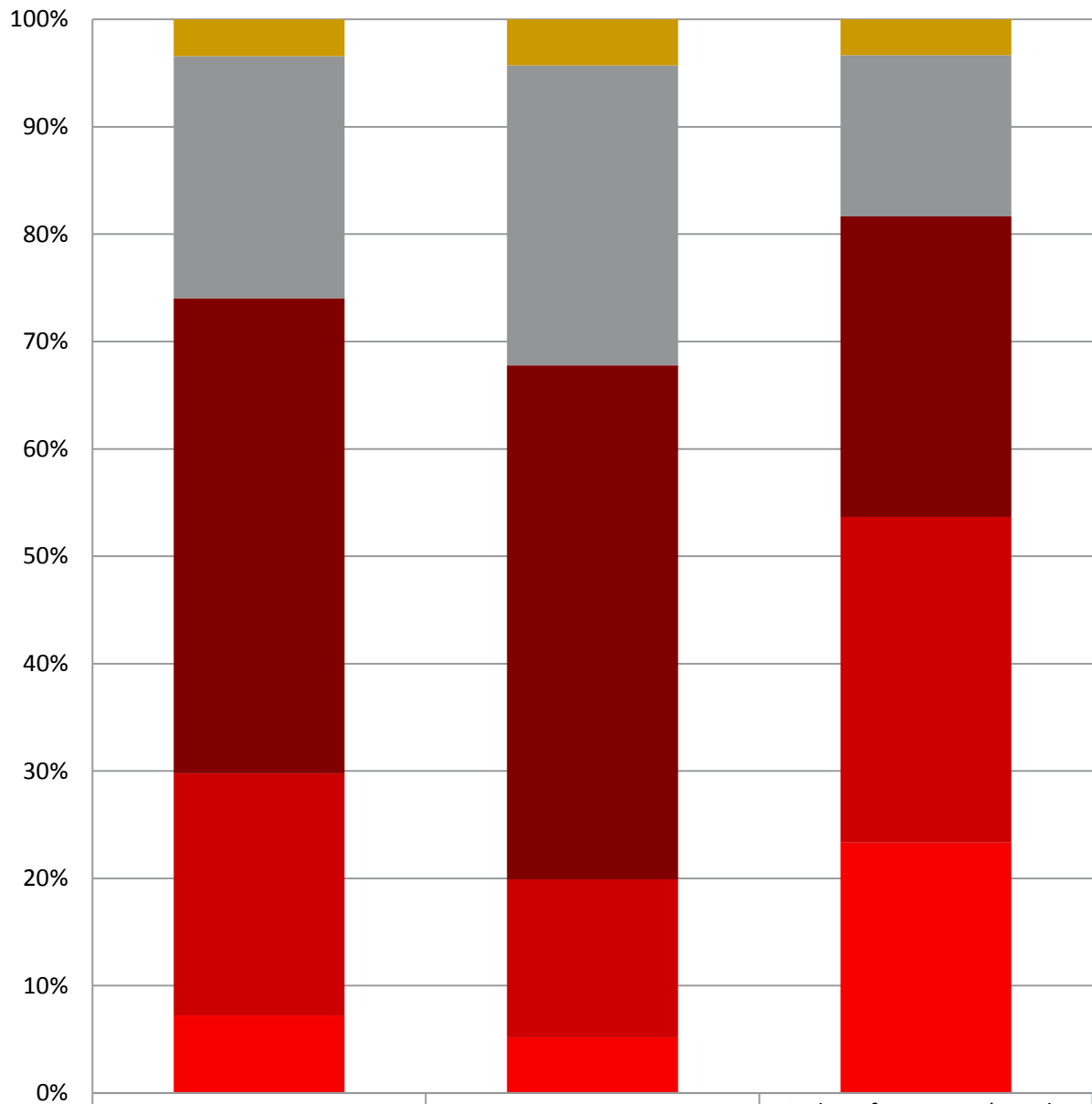
If you or your neighbors had an idea for a specific park improvement, and the City offered to match any funds contributed for the park improvement, how much would you be willing to contribute?





Building & Planning

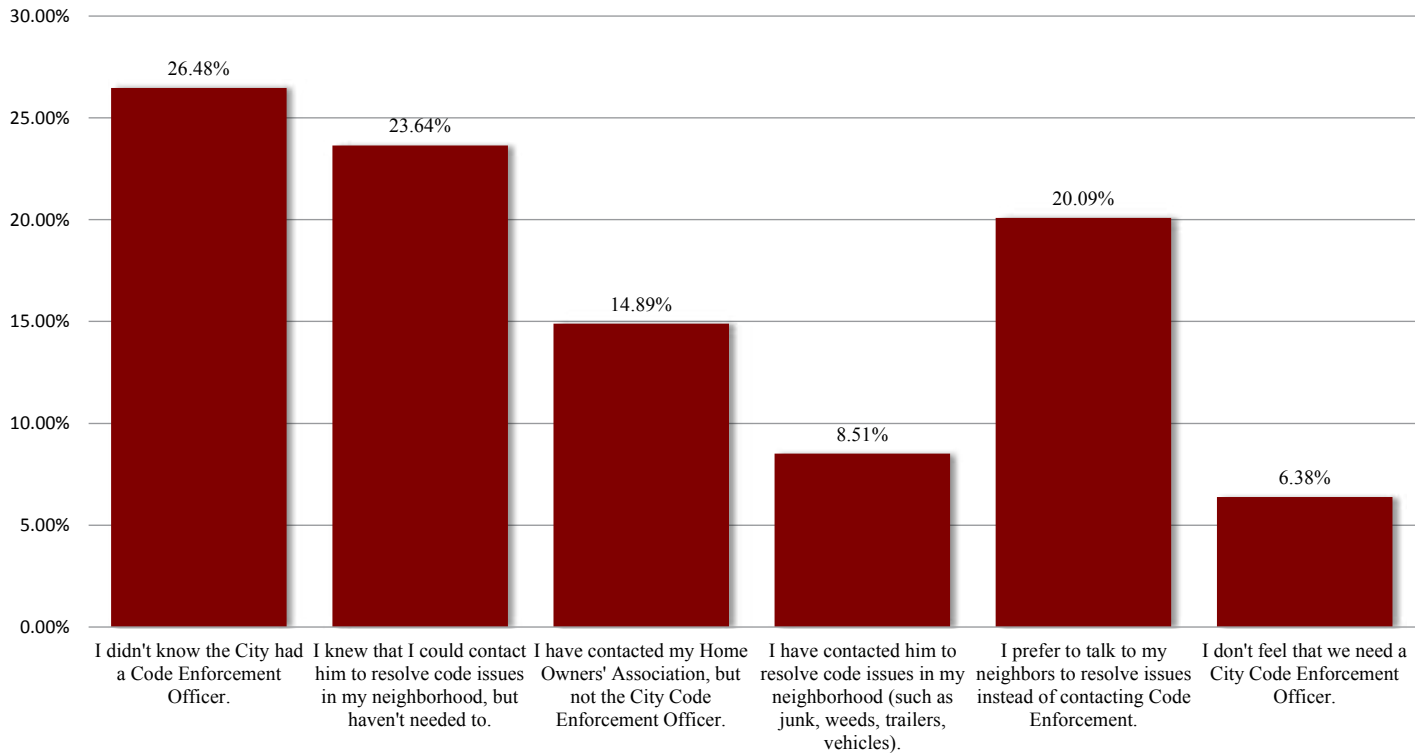
Please rate your satisfaction level with the following services:



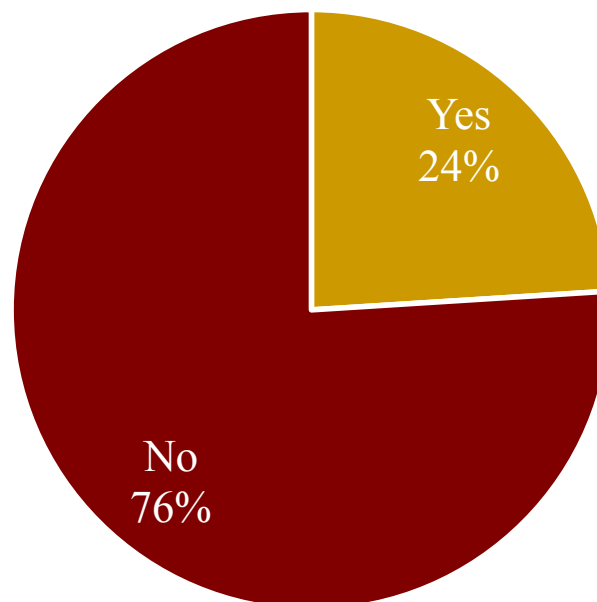
	City Planning	Building Department	Code Enforcement (weeds, abandoned buildings/vehicles, etc.)
Very Satisfied	3.40%	4.27%	3.33%
Satisfied	22.55%	27.96%	15.00%
Neutral	44.26%	47.87%	28.00%
Dissatisfied	22.55%	14.69%	30.33%
Very Dissatisfied	7.23%	5.21%	23.33%

Citizen Survey Results

Please mark the answer(s) that best describes your knowledge of the City's Code Enforcement Officer:

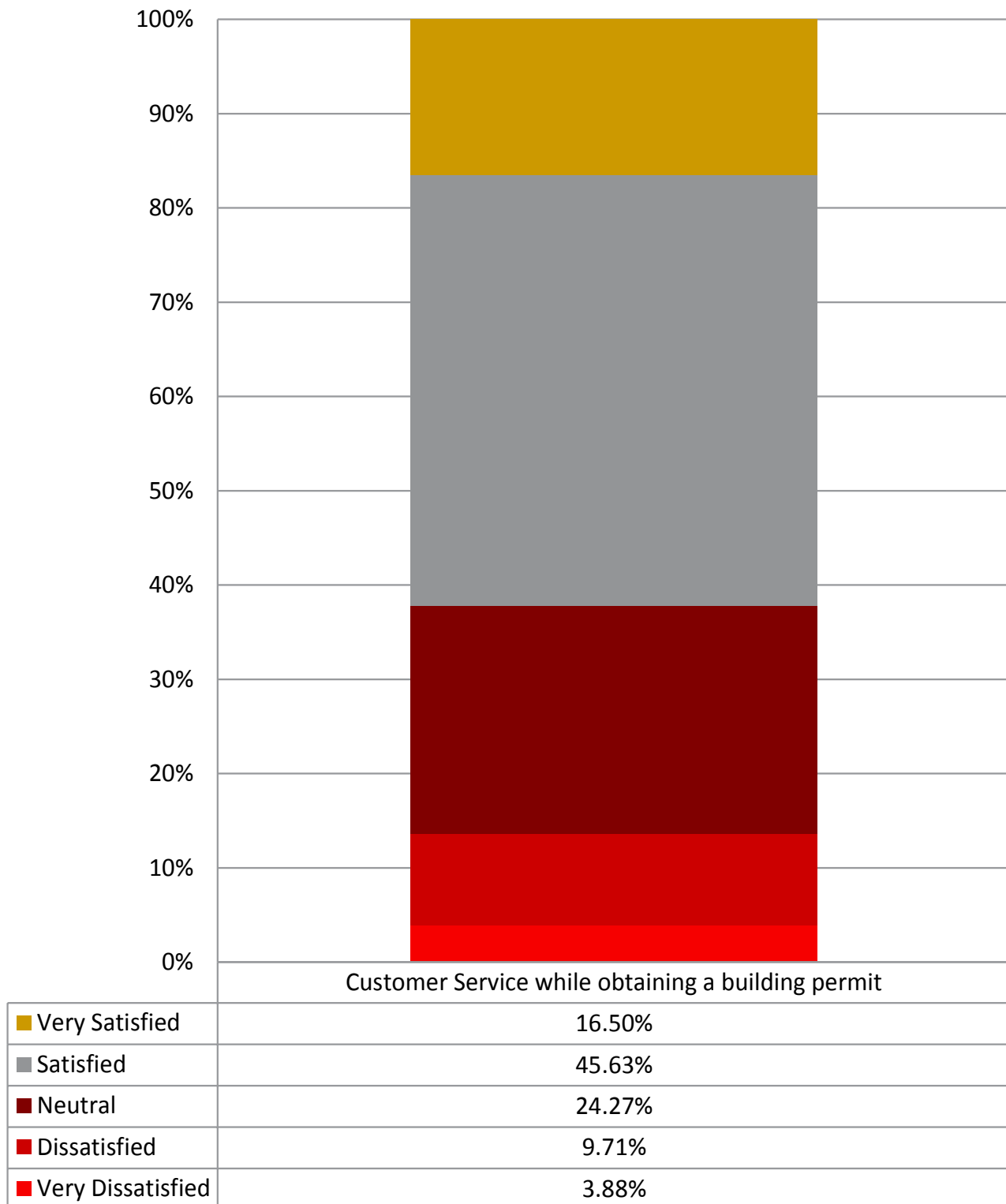


Have you or a household member ever applied for a building permit in Eagle Mountain?





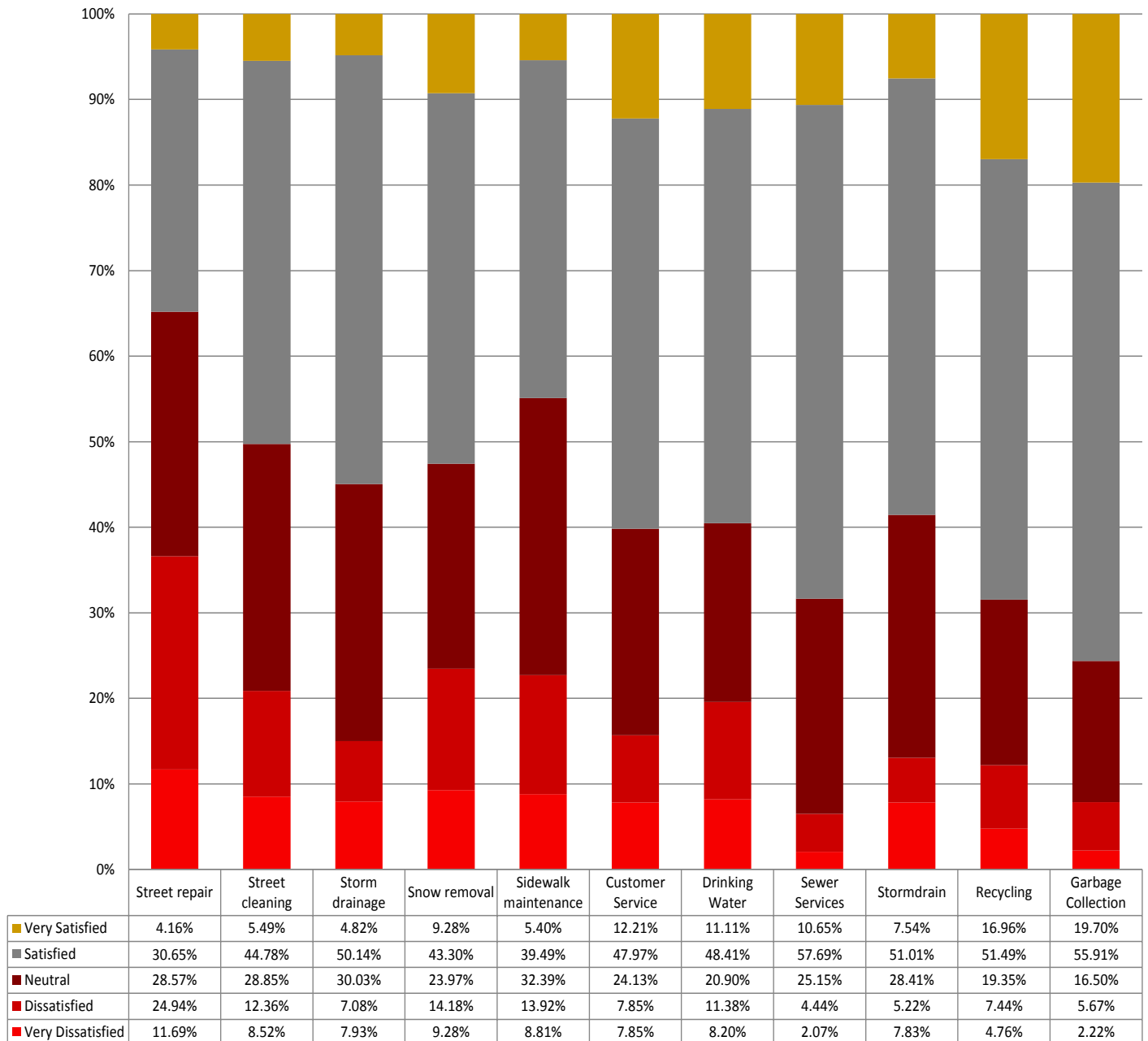
Please rate your satisfaction level with the customer service provided while obtaining a building permit:



Citizen Survey Results

Public Works

Please rate your satisfaction level with the following services:





Satisfaction Comparison

Please rate your satisfaction level with the following services:

City Service/Department	FY 2013	FY 2014	FY 2015	FY 2016
Administration (City Administrator, etc.)	3.60	2.96	3.59	3.57
Finance Department	n/a	2.80	3.53	3.32
Legislative (City Council, Mayor, etc.)	3.58	2.67	3.73	3.86
Economic Development	3.10	2.69	3.21	2.82
Public Information (newsletter, website, Facebook, etc.)	3.95	3.62	4.15	3.80
Recorder	n/a	3.21	3.56	3.53
City Planning	n/a	2.94	3.28	2.92
Building Department (permits, etc.)	n/a	3.06	3.26	3.11
Public Library Services	3.61	3.57	3.75	3.66
Ambulance or Emergency Medical Services	4.24	3.78	3.99	4.04
Fire Services, including Prevention and Education Services	4.18	3.88	4.02	4.11
Wildfire Services	n/a	n/a	n/a	4.00
Animal Control	3.51	3.34	3.46	3.37
Crime Prevention	n/a	n/a	n/a	3.55
Traffic Enforcement	n/a	n/a	n/a	3.37
Crossing Guards	n/a	n/a	n/a	3.96
Code Enforcement (weeds, abandoned buildings/vehicles, etc.)	2.91	2.63	2.75	2.45
Law Enforcement	4.06	3.65	4.06	4.06
Street repair	3.44	2.73	3.04	2.91
Street cleaning	3.40	3.26	3.29	3.26
Street lighting	3.23	3.00	3.15	n/a
Storm drainage	3.18	3.29	3.45	3.37
Storm Drain	n/a	n/a	n/a	3.45
Snow removal	3.23	3.32	3.48	3.29
Sidewalk maintenance	3.44	3.28	3.33	3.19
Utility Billing	n/a	2.71	3.59	3.49
Drinking water	3.44	3.29	3.45	3.43
Electric utilities	3.70	2.99	3.71	n/a
Gas utilities	3.70	2.97	3.73	n/a
Sewer services	3.75	3.29	3.78	3.70
Recycling	4.03	3.46	3.80	3.68
Garbage Collection	4.25	3.96	4.19	3.85
City parks	3.65	3.60	3.66	3.43
Youth Sports	n/a	3.40	3.33	3.10
Adult Sports	n/a	3.19	3.15	3.02
Community Leisure	n/a	3.15	3.12	n/a
Special Events	n/a	3.24	3.26	3.45
Overall City Satisfaction	3.62	3.22	3.53	3.46

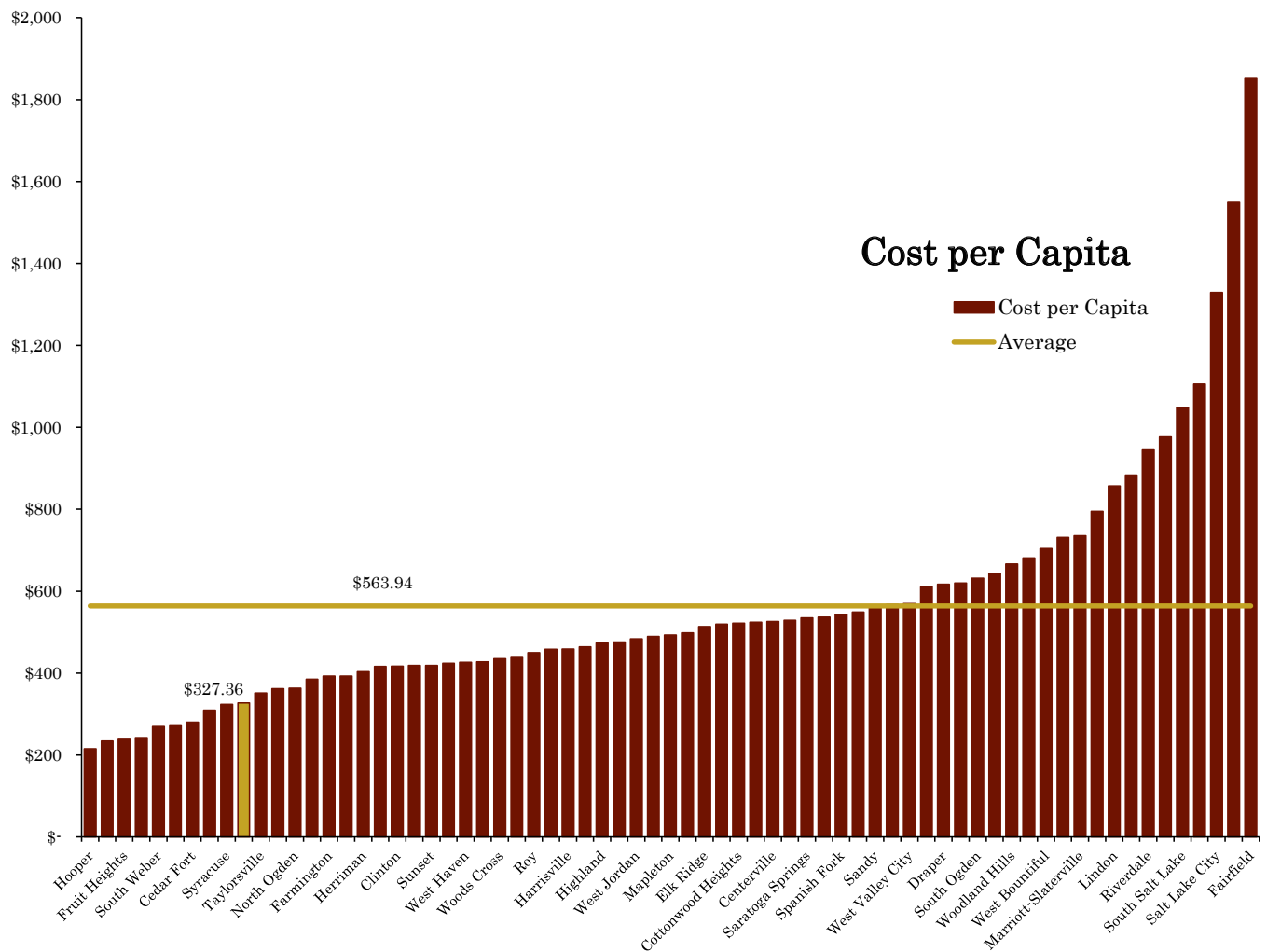
*Note: This question was asked on the following scale: Very Dissatisfied (1), Dissatisfied (2), Neutral (3), Satisfied (4), and Very Satisfied (5). The higher the number, the more satisfaction with the service. Due to the different scales used in prior years, we had to mathematically alter numbers to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

Cost of Government Study

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



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

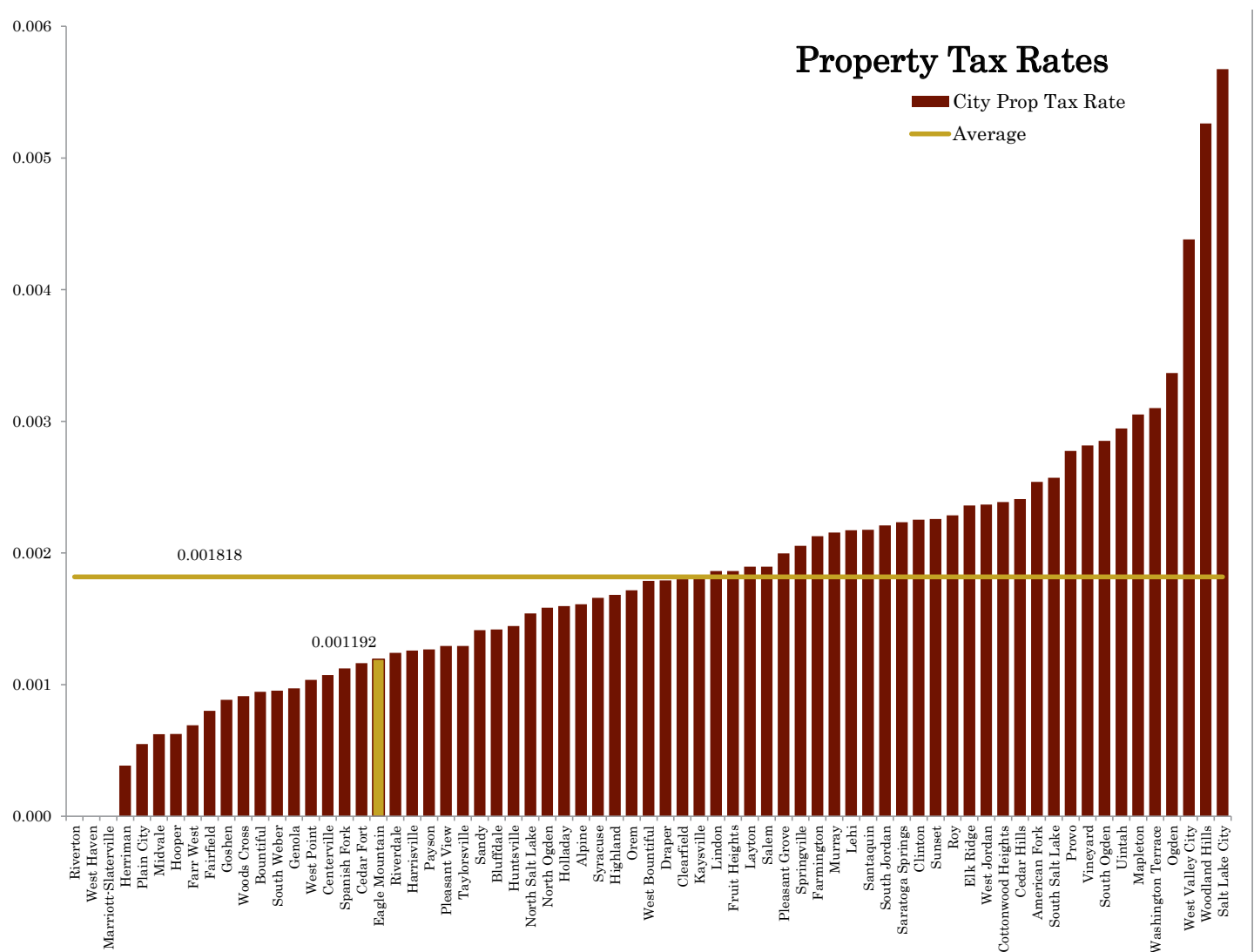


City Property Tax Study

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



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



FTE Tables

General Fund	2014	2015	2016		2014	2015	2016
Building				Parks			
Building Official	1	1	1	Parks & Recreation Director	0	0	0.7
Lead Inspector	1	1	1	Parks & Cemetery Supervisor	1	1	1
Building Inspector	0	0.5	1	Parks Technician I	1	2	1
Plans Examiner	1	1	1	Parks Technician II	2	1	1
Executive Assistant	1	1	1	Seasonal Parks Worker	0	0	1
Office Assistants	0.75	0.75	1.25	Planning			
Engineering				Planning Director	1	1	1
Public Works Director	0.33	0.33	0	Senior Planning	1	1	1
City Engineer	0	0	1	Planning Coordinator	0.5	1	1
City Inspector	1	1	1	Code Enforcement Officer	1	1	1
Blue Stakes Locator	1	1	1	Public Information			
Engineering Assistant	1	1	1	Public Information Manager	0	1	1
Office Manager	1	1	1	Recorder			
Executive				City Recorder	1	1	1
Mayor	1	1	1	Deputy Recorder	2	2	2
City Administrator	1	1	1	Recreation			
Assistant City Administrator	1	1	1	Parks & Recreation Director	0	0	0.075
Executive Assistant	1	1	1	Recreation Manager	1	1	1
Senior Project Manager	1	0.35	0.35	Recreation Assistant	0	0	1
Management Interns	0.66	0.66	0.66	Recreation Aide	0.95	3.45	1.2
Facilities				Senior Council			
Facilities Manager	1	1	1	Special Events Director	0.15	0.15	0.1
Custodian	0	0	0.625	Special Events			
Finance				Parks & Recreation Director	0	0	0.075
Finance Director	1	0	0	Special Events Director	0	0.85	0.9
AP/AR Clerk	1	1	1	Event Aide	0	0	0.5
Accounting Technician	1	1	1	Streets			
City Treasurer	1	1	1	Public Works Director	0	0	0.25
Financial Analyst	0	1	1	Assistant Public Works Director	0.5	0.5	0.25
Human Resources				Streets Supervisor	1	1	1
Human Resources Manager	0	1	1	Streets Technician	2	3	3
Legislative				Seasonal Streets Worker	0	0.5	0.33
City Council Member	5	5	5	Administrative Assistant	0	0	0.2
Library				Youth Council			
Library Director	1	1	1	Special Events Director	0.15	0.1	0
Assistant Librarian	1	1	1				
Children Librarian	0.8	1.15	0.85				
Library Technician	1.5	2	2.3				
TOTAL					45.3	53.3	55.6



Enterprise Fund	2014	2015	2016
Electric			
Energy Director	0.5	0.5	0
Utility & Automation Engineer	0.5	0.5	0
Journey Lineman Forman	1	2	0
Journey Lineman	1	2	0
Groundsman	1	0	0
Meterman	1	0	0
Dry Utility Inspector	1	0.5	0
Administrative Assistant	0.5	0.75	0
Laborer	0.5	0.5	0
Gas			
Energy Director	0.5	0.5	0
Utility & Anomation Engineer	0.5	0.5	0
Natural Gas Foreman	1	1	0
Gas Technician	1	2	0
Gas Laborer	1	0	0
Dry Utility Inspector	0.5	0.5	0
Administrative Assistant	0.5	0.75	0
Intern	0	1.5	0
Sewer			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.5	0.33	0.33
Wastewater Supervisor	1	1	1
Wastewater Technician	3	3	3
Administrative Assistant	0.33	0.33	0.48
Laborer	0	0.31	0
Water			
Public Works Director	0.33	0.33	0.33
Assistant Public Works Director	0.5	0.33	0.33
Water Supervisor	1	1	1
Water Technicians	3	3	4
Meter Reader	0	0	1.25
Administrative Assistant	0.33	0.33	1.08
Laborer	0	0.31	0
TOTAL	22.3	24.1	13.1

Special Revenue Fund	2014	2015	2016
Economic Development			
Economic Development Director	0.65	0.65	0.65
Cemetery			
Parks & Recreation Director	0	0	0.15
Storm Drain			
Public Works Director	0	0	0.05
Assistant Public Works Director	0	0.09	0
Storm Water Supervisor	1	1	1
Storm Water Technician	1	1	1
Administrative Assistant	0	0	0.05
Seasonal Laborer	0	0.5	0.33
TOTAL	2.7	3.2	3.2

Internal Service Fund	2014	2015	2016
GIS			
GIS Technician	0	1	1
Utility Billing			
Utility Billing Team Leader	0	1	1
Utility Billing Clerk	0	3.5	2.5
TOTAL	0	5.5	4.5

Total FTE	2014	2015	2016
General Fund	45.3	53.3	55.6
Enterprise Fund	22.3	24.1	13.1
Special Revenue Fund	2.7	3.2	3.2
Internal Service Fund	0.0	5.5	4.5
TOTAL	70.3	86.1	76.5

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					
	Salaries - PT (PIO)	10-19-41970-1112	\$ -	\$ 2,000.00	\$ 2,000.00
	Utilities (RMP & Questar)	10-19-41950-3111	\$ -	\$ 50,000.00	\$ 50,000.00
	Computer Maintenance	10-19-41955-4261	\$ 125,500.00	\$ 155,500.00	\$ 30,000.00
	Computer Equipment (Server)	10-19-41955-7412	\$ 800.00	\$ 8,100.00	\$ 7,300.00
	Banking Fees	10-11-41410-4140	\$ 25,000.00	\$ 50,000.00	\$ 25,000.00
	Attorney Fees	10-11-41220-4121	\$ 100,000.00	\$ 125,000.00	\$ 25,000.00
	Engineering Personnel	Various	\$ 291,409.00	\$ 341,409.00	\$ 50,000.00
	Worker's Compensation	10-19-41980-1531	\$ 9,000.00	\$ 25,000.00	\$ 16,000.00
	State Insurance	10-19-41980-6211	\$ 11,000.00	\$ 50,000.00	\$ 39,000.00
	Subtotal General Government:		<u>\$ 562,709.00</u>	<u>\$ 807,009.00</u>	<u>\$ 244,300.00</u>
Community Development					
	Library Book Purchases (from Donat	10-18-45800-5791	\$ 22,000.00	\$ 24,000.00	\$ 2,000.00
	Subtotal Community Development:		<u>\$ 22,000.00</u>	<u>\$ 24,000.00</u>	<u>\$ 2,000.00</u>
Public Safety					
	Dispatch Center	10-25-42100-7000	\$ -	\$ 202,000.00	\$ 202,000.00
	Wildfire Suppression (2006 Fire)	10-25-42200-5005	\$ -	\$ 25,000.00	\$ 25,000.00
	Wildfire Suppression (Dump Fire)	10-25-42200-5005	\$ -	\$ 125,000.00	\$ 125,000.00
	Dispatch Fees	10-25-42200-4525	\$ 78,000.00	\$ 115,000.00	\$ 37,000.00
	Subtotal Public Safety:		<u>\$ 78,000.00</u>	<u>\$ 467,000.00</u>	<u>\$ 389,000.00</u>
Public Works					
	Parks FTE	10-41-45100-1111	\$ 129,397.00	\$ 137,197.00	\$ 7,800.00
	Landscape Maintenance	10-41-45100-4531	\$ 280,000.00	\$ 295,000.00	\$ 15,000.00
	Subtotal Public Works:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,800.00</u>
Fleet					
	Vehicle Maintenance #30 Rebuild	54-45-54000-2522	\$ 90,000.00	\$ 110,000.00	\$ 20,000.00
	Vehicle Purchase (Boom Truck from	54-45-54000-7421	\$ 327,239.00	\$ 360,000.00	\$ 32,761.00
	Vehicle Maintenance #70 Rebuild	54-45-54000-2522	\$ 110,000.00	\$ 125,000.00	\$ 15,000.00
	Subtotal Fleet:		<u>\$ 527,239.00</u>	<u>\$ 595,000.00</u>	<u>\$ 67,761.00</u>
Total General Fund Increase:			<u>\$ 1,189,948.00</u>	<u>\$ 1,893,009.00</u>	<u>\$ 725,861.00</u>
<u>Source of Revenue</u>					<u>Increase</u>
Use of Gen. Fund Balance					\$ 656,100.00
Use of Gen. Fund Balance (from Library donation revenue higher than budget in FY 14)					\$ 2,000.00
Use of Fleet Fund Balance					\$ 67,761.00
Total Revenue Increase to the General Fund:					<u>\$ 725,861.00</u>

**Please note that General Fund balance in excess of 25% of FY 2015's budgeted revenues at the end of FY 2014 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					
	Engineering (CWP Pipeline)	51-45-51000-7313	\$ -	\$ 6,100.00	\$ 6,100.00
	Well #1 Repairs	51-45-51000-2513	\$ 150,000.00	\$ 250,000.00	\$ 100,000.00
	Meters - New (Growth)	51-45-51000-5311	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00
	Subtotal Water:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,100.00</u>
Electric					
	Due to General Fund	53-61-48000-9110	\$ 124,287.00	\$ 165,716.00	\$ 41,429.00
	Subtotal Electric:		<u>\$ 124,287.00</u>	<u>\$ 165,716.00</u>	<u>\$ 41,429.00</u>
Gas					
	Due to General Fund	55-61-48000-9110	\$ 118,084.00	\$ 157,445.00	\$ 39,361.00
	Subtotal Gas:		<u>\$ 118,084.00</u>	<u>\$ 157,445.00</u>	<u>\$ 39,361.00</u>
Total Enterprise Funds Increase:			<u>\$ 242,371.00</u>	<u># \$ 323,161.00</u>	<u># \$ 236,890.00</u>

<u>Source of Revenue</u>	<u>Increase</u>
Electric Fund Balance (2 mos. Additional transfer for expenses before sale)	\$ 41,429.00
Gas Fund Balance (2 mos. Additional transfer for expenses before sale)	\$ 39,361.00
Water Fund Balance	\$ 156,100.00
	<u>\$ 236,890.00</u>
*All other increases will be covered by existing revenues or existing fund balances in each respective fund.	

Capital Fund Budget Amendments

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Water & Sewer Capital Projects					
	CWP Pipeline (Vancon)	48-81-51100-7009	\$ -	\$ 265,000.00	\$ 265,000.00
	Subtotal Gas & Electric Capital:		<u>\$ -</u>	<u>\$ 265,000.00</u>	<u>\$ 265,000.00</u>
General Fund Capital Projects					
	Ranches/PE Pkwy Stoplight	47-81-44100-7014	\$ -	\$ 245,000.00	\$ 245,000.00
	Hidden Canyon Park	47-81-45100-7029	\$ -	\$ 75,000.00	\$ 75,000.00
	Cemetery	47-81-45100-7027	\$ -	\$ 300,000.00	\$ 300,000.00
	Park Improvements	47-81-45100-7024	\$ 20,000.00	\$ 290,000.00	\$ 270,000.00
	Road Projects (Hummer Rd.)	47-81-44100-7016	\$ 715,000.00	\$ 765,000.00	\$ 50,000.00
	Subtotal General Fund Capital Projects:		<u>\$ 735,000.00</u>	<u>\$ 1,675,000.00</u>	<u>\$ 940,000.00</u>
Total Capital Projects Funds Increase:			<u>\$ 735,000.00</u>	<u>\$ 1,940,000.00</u>	<u>\$ 1,205,000.00</u>

<u>Source of Revenue</u>	<u>Increase</u>
Grant & Settlement	\$ 58,636.38
Cemetery Capital Project (Approved in 2014)	\$ 280,110.21
Ranches/PE Pkwy Capital Project (Approved in 2014)	\$ 244,776.69
General Fund Balance	\$ 306,476.72
Previously Approved CWP Project (FY13 rollover)	\$ 265,000.00
Contribution from Developer (Hummer Rd.)	\$ 50,000.00
	<u>\$ 1,205,000.00</u>

FY 2014 Budget Amendments

Special Revenue Budget Amendments

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Difference</u>
Cemetery					
	Equipment (Sod Cutter/Rammer)	62-49-62000-7410	\$ -	\$ 6,800.00	\$ 6,800.00
	Professional & Technical Fees	62-49-62000-4531	\$ -	\$ 5,000.00	\$ 5,000.00
	Subtotal Cemetery:		<u>\$ -</u>	<u>\$ 11,800.00</u>	<u>\$ 11,800.00</u>
Utility Billing					
	Military Abatement	63-43-63000-6820	\$ -	\$ 2,000.00	\$ 2,000.00
	Attorney Fees	63-43-63000-4121	\$ -	\$ 5,000.00	\$ 5,000.00
	Subtotal Cemetery:		<u>\$ -</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>
Total Special Revenue Funds Increase:			<u><u>\$ -</u></u>	<u><u>\$ 18,800.00</u></u>	<u><u>\$ 18,800.00</u></u>

<u>Source of Revenue</u>	<u>Increase</u>
Cemetery Fund Balance	\$ 11,800.00
Enterprise Fund Balance	\$ 7,000.00
	<u><u>\$ 18,800.00</u></u>

Water Impact Fees					
	Cedar Valley Water Reimb.	11-51-51000-6308	\$ -	\$ 130,000.00	\$ 130,000.00
	Developer Impact Fee Reimb.	11-51-51000-6310	\$ -	\$ 75,000.00	\$ 75,000.00
	Meadow Ranch Holdings Reimb	11-51-51000-6305	\$ -	\$ 75,000.00	\$ 75,000.00
	Subtotal Water Impact Fees:		<u>\$ -</u>	<u>\$ 280,000.00</u>	<u>\$ 280,000.00</u>
Sewer Impact Fees					
	EM Links Reimb.	12-51-52000-6303	\$ 20,000.00	\$ 30,000.00	\$ 10,000.00
	Subtotal Sewer Impact Fees:		<u>\$ 20,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 10,000.00</u>
Electric Impact Fees					
	SL6 Silver Lake Main Line Reimb	13-51-53000-6301	\$ 45,000.00	\$ 90,000.00	\$ 45,000.00
	Subtotal Sewer Impact Fees:		<u>\$ 45,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ 45,000.00</u>
Transportation Impact Fees					
	SITLA Impact Fee Reimb.	18-51-44100-6302	\$ 53,000.00	\$ 80,000.00	\$ 27,000.00
	Developer Impact Fee Reimb.	18-51-44100-6310	\$ -	\$ 35,000.00	\$ 35,000.00
	EM Properties Reimbursement	18-51-44100-6306	\$ 112,000.00	\$ 120,000.00	\$ 8,000.00
	Subtotal Sewer Impact Fees:		<u>\$ 165,000.00</u>	<u>\$ 235,000.00</u>	<u>\$ 70,000.00</u>
Total Impact Fee Funds Increase:			<u><u>\$ 230,000.00</u></u>	<u><u>\$ 635,000.00</u></u>	<u><u>\$ 405,000.00</u></u>

<u>Source of Revenue</u>	<u>Increase</u>
Impact Fee Revenue	\$ 405,000.00
Total Revenue Increase to the Impact Fee Funds:	<u><u>\$ 405,000.00</u></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.	70-81-70000-6600	\$ -	\$ 65,000.00	\$ 65,000.00
	Subtotal SID 97-1:		<u>\$ -</u>	<u>\$ 65,000.00</u>	<u>\$ 65,000.00</u>
SID 98-1	Reimbursement of Buy-In Amts.	71-81-71000-6600	\$ -	\$ 175,000.00	\$ 175,000.00
	Reimbursement of Bond Proceeds	72-81-72000-6600			
	Subtotal 98-1:		<u>\$ -</u>	<u>\$ 175,000.00</u>	<u>\$ 175,000.00</u>
AA 2013-1	Reimbursement of Bond Proceeds	72-81-72000-6600	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
	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.	73-81-73000-6600	\$ -	\$ 60,000.00	\$ 60,000.00
	Subtotal 98-3:		<u>\$ -</u>	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>
SID 2000-1	Bond Call - Principal Payoff	74-71-47174-8111	\$ -	\$ 775,000.00	\$ 775,000.00
	Bond Call - Paying Agent Fee	74-71-47174-8158	\$ -	\$ 40,000.00	\$ 40,000.00
	Subtotal 2000-1:		<u>\$ -</u>	<u>\$ 815,000.00</u>	<u>\$ 815,000.00</u>
Road Bond	Paying Agent Fee	79-71-47179-8151	\$ 1,250.00	\$ 2,350.00	\$ 1,100.00
	Subtotal 2000-1:		<u>\$ 1,250.00</u>	<u>\$ 2,350.00</u>	<u>\$ 1,100.00</u>
Total Debt Service Funds Increase:			<u>\$ 1,250.00</u>	<u>\$ 2,117,350.00</u>	<u>\$ 2,116,100.00</u>

<u>Source of Revenue</u>	<u>Increase</u>
Bond Call - Assessments Collected	\$ 815,000.00
Bond Proceeds Reimbursements	\$ 1,000,000.00
Equity Buy-In Amounts Collected	\$ 300,000.00
General Fund (for streets)	\$ 1,100.00
	<u>\$ 2,116,100.00</u>

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

Park Amenities

Park - Address	Green Tot Space Lot	Benches	Trash Cans	BBQ Tables	Picnic Tables	Pavilion	Basketball Court	Volleyball Pit	Bike Rack	Swing Set	Bathroom	Drinking Fountain	Tetherball	Baseball Field	Bleachers	Dugout Benches	Horseshoe Pit	Pool	Splash Pad
City Center																			
Autumn Ridge - 4492 N. Hunter Lane	Y	Y	Y-2	Y-2		Y	Y												
Eagle Park Commons - 1396 E. Harriet St.	Y	Y	Y	Y	Y	Y				Y			Y						
Eagle Point A - 2080 E. Summer Way	Y																		
Eagle Point B - 1938 E. Sunrise Dr.	Y	Y	Y-6	Y															
Eagle Point C - 3742 N. Partridge Lane	Y	Y	Y-7	Y-2	Y-2	Y-6	Y												
Overland Park - 1016 E. Waddell Road	Y	Y	Y-2	Y	Y-3	Y-4				Y			Y				Y		
Pioneer Subdivision - Ox Yoke Dr. 4700 N	Y	Y	Y-2																
Pony Express Memorial Park - 4447 N. Major Street	Y		Y-3	Y-2	Y-4	Y								Y	Y-2	Y-2			
Pony Express Skatepark - 4447 N. Major Street	Y	Y	Y-4	Y-3	Y-9	Y	Y	Y	Y										
Walden Park - 4558 N. Silver Spur Way	Y	Y	Y-4	Y-3															
The Ranches																			
Appolosa Park - 5747 N. Stonebridge Lane	Y	Y	Y-8	Y-2	Y-4		Y		Y	Y									
Ash Point - 7870 N. Ash Point Drive	Y	Y	Y-2	Y					Y										
Autumn Ridge - 4492 N. Hunter Lane	Y	Y	Y-2	Y-2	Y-3	Y	Y												
Bike Park - 3432 E. Golden Eagle Road			Y-3		Y-2														
Cedar Pass Ranch - 8656 N. West Drive	Y	Y	Y-2	Y	Y-3	Y	Y					Y							
Chilton Circle - 3835 E. Chilton Circle	Y	Y	Y	Y	Y-4														
Chimney Rock - 7838 N. Sparrow Hawk Way	Y		Y																
Eagles Gate - 8308 Prestwich Lane	Y	Y	Y-2	Y	Y-2				Y										
Eagles Gate - 8398 N. Scotsraig Drive	Y	Y	Y-4	Y-2	Y-6	Y			Y										
Friday Station - 3391 E. Appolosa Way	Y	Y	Y-2		Y	Y-6													
Highlands @ The Ranches - 3557 E. Paine Street	Y	Y	Y	Y	Y-2	Y-4													
Highlands on Green - 8742 N. Clubhouse Lane	Y	Y	Y	Y-2	Y-3	Y	Y											Y	
Kennekuk - 3449 E. Kennekuk Circle	Y	Y		Y	Y-3													Y	
Kiowa Valley - 7348 N. Ute Drive	Y	Y	Y-4	Y	Y-2				Y										
Liberty Farms - 7625 N. James Street	Y	Y	Y-3	Y-2	Y-3														
Liberty Farms - 7682 N. Rose Street	Y	Y	Y-2	Y	Y-2	Y													
Lone Tree - 2117 E. Lone Tree	Y	Y	Y	Y	Y-3				Y										
Meadow Ranch Autumn - 2683 E. Autumn Lane	Y	Y	Y	Y	Y-4														
Meadow Ranch Hidden - 9387 N. Sunset Drive	Y	Y	Y	Y	Y-2	Y													
Mt. Airey Village - 4122 E. Oakland Hills Drive	Y	Y	Y-4	Y-7	Y-3						Y	Y		Y-2	Y-4	Y-4			Y
Nolan Park - 7838 N. Sparrow Hawk Way	Y	Y	Y	Y-5	Y-3	Y-20	Y												
Nolan Park East - 7862 N. Timamous Road	Y	Y	Y-2	Y	Y-3							Y							
North Ranch - 9242 N. Canyon Wash Drive	Y	Y	Y	Y-2	Y-6	Y													
NorthMoor - 9098 N. Kilkenny Way	Y	Y	Y	Y	Y-2														
Paul Evans South - 7838 N. Sparrow Hawk Way	Y	Y	Y																
Rush Valley - 7946 N. Geronimo Drive	Y	Y																	
Sage Valley - 1448 E. Smithfield Drive	Y	Y	Y-3	Y	Y-4	Y													
Silverlake Amphitheater - 7862 N. Silverlake Pkwy	Y	Y	Y-2	Y-2	Y-2	Y			Y		Y	Y							
Silverlake Village - 4776 E. Levi Lane	Y	Y	Y	Y	Y	Y												Y	
SouthMoor - 8914 N. Suffolk Lane	Y						Y												
Three's Crossing - Cattle Drive & Dodge Street	Y	Y	Y-3	Y	Y-6	Y	Y	Y	Y										
Westview Heights - 2412 East Prairie View Drive	Y	Y	Y-5		Y-9				Y-2										
Willow Springs - 3372 E. Ridge Rt. Road	Y	Y	Y-2	Y-3					Y										

Acronyms

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

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

Glossary

A

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

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

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

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

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

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

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

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

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

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

ASSETS: Property owned by a government.

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

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



B

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

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

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

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

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

BUDGET (OPERATING): A plan of 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

Glossary

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

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

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

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

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

EXPENSES: See Expenditures.

F

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

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

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

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

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

FLOATING INTEREST RATE: Any type of debt instrument, such as credit, 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.

Glossary

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

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

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

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

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



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

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

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

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

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



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

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

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

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

J

JOINT FINANCING: The 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.

Glossary

M

MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a major fund for this purpose.

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.

Glossary

R

REPLACEMENT COST: The cost as of a certain date of a property which can render similar service (but which need not be of the same structural form) as the property to be replaced.

REQUISITION: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

RESERVE: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

RESERVE FOR CONTINGENCIES: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are 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).

Glossary

V

VARIABLE COST: A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VOUCHER: A written document which is evidence of the propriety nature of a particular transaction and typically indicates the amounts to be affected by the transaction.

W

WARRANT: An order drawn by a municipal officer(s) directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Y

YIELD: The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.