

Fiscal Year 2013

Adopted Operating

BUDGET



Eagle Mountain





Annual Budget Fiscal Year 2012-2013

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Section I

EAGLE
MOUNTAIN

Introduction and Overview

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Reader's Guide

Although the Eagle Mountain City Annual Budget is a public document, it may sometimes be confusing to the lay reader. This section provides necessary information to guide the reader and helps make the budget document a more meaningful communication device and operations guide by blueprinting the City's financial plans and policies.

Introduction and Overview

This section provides information to orient the reader on the City's budget, and includes a *Budget Message* from the Mayor explaining:

- *Strategic Goals and Strategies*
- *Short-term Organization Factors*
- *Priorities and Issues*
- *The Budget Overview*

Financial Structure, Policy, and Process

This section summarizes the key components of the City's annual budgeting process and includes:

- an *Organizational Chart* for the City
- *Fund Descriptions* and *Fund Structure*
- details about *Relationships between Departments and Funds*
- an explanation of *Basis of Budgeting*
- a summary of *Financial Policies*
- a brief description of the annual *Budget Process*
- the *Budget Calendar* followed in developing the Budget
- the *Budget Ordinance* adopting the Budget
- the *GFOA Distinguished Budget Presentation Award* for the Budget
- a brief overview of the Budget, including revenue and expenditure summary statements
- a *Summary of Personnel*

Financial Summaries

This section provides an overview of the operating budget and includes:

- a *Consolidated Financial Schedule*
- *Fund Balances*
- *Revenues*

Departmental Information

These sections include the following detailed information about each of the City's departments:

- **Department Mission Statement:** defining the department's purpose, business, and values as they relate to the City of Eagle Mountain.
- **Department Description:** describing the activities, services, or functions carried out by the organizational unit.
- **Position Summary Schedule:** summarizing personnel and position counts
- **Total Expenditures by Program:** in a table detailing the budget for the coming year, the adopted budget for the prior year, actual revenues and expenditures for two years prior, and variance (i.e. **Three-year consolidated and fund financial schedules**).
- **Unit Goals and Objectives:** linked to the overall goals of the City.
- **Performance Measures:** of progress toward accomplishing the City's mission as well as goals and objectives for the department.

Capital and Debt

This section provides detailed information about the City's capital expenditures, the impact of capital investments on the operating budget, and debt administration.

Appendix

This section includes:

- *Statistical and Supplemental Information*
- *Glossary* of budget acronyms and terms
- *Index*

City Profile

Eagle Mountain is a thriving master-planned community of about 23,000 residents and 5,250 homes, 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.

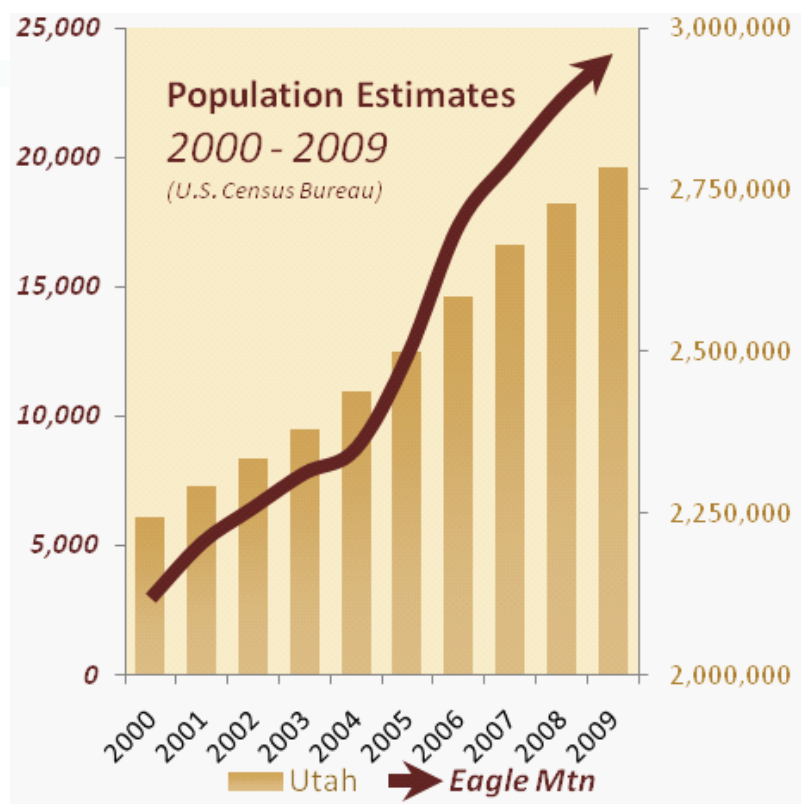
History

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 23,000 and a land area of over 31,000 acres, or nearly 50 square miles. The population is projected to grow to 120,000 residents by year 2040.

People

As one of the fastest growing communities in Utah, Eagle Mountain has become home to a population of young, educated, and industrious families. According to a 2007 statistical survey, over 90 percent of Eagle Mountain residents (over the age of 18) have gained post-secondary education, and over 60 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 and one charter high school are available to educate the over 10,000 residents younger than 18. The Alpine School District plans to build a middle school in Eagle Mountain following a bond election for \$210 million in November.

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 through the 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. Interstate 15 (I-15), the fourth largest north-south Interstate Highway in the United States, runs from San Diego to the Canadian border.

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



City Profile

Amenities

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

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



Infrastructure

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

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

City Profile

Conclusion

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

Cities like Eagle Mountain—with their history, people, accessibility, amenities, and infrastructure—have helped the state of Utah to earn a variety of accolades, including: “Best State for Business and Careers” (Forbes 2010), #2 “Top 10 Pro-Business States for 2010” (Pollina Corporate 2010), “Most Competitive State for Business” (Beacon Hill Institute), #1 “Technology Concentration and Dynamism” (Milken Institute), #1 “Expected Economic Recovery” (Forbes 2010), “Lowest Debt per Capita State” (Forbes 2010), “Best Managed State in the Nation” (Pew Center 2008), #1 “Economic Dynamism” (Kauffman 2010 State New Economy Index), and “Most Inventive State” (CNNMoney.com 2010). Furthermore, Utah has a “triple-A” (AAA) bond rating, and Eagle Mountain City has earned an impressive A- bond rating in a short period of 15 years.



The grand opening of Eagle Mountain's Business Incubator



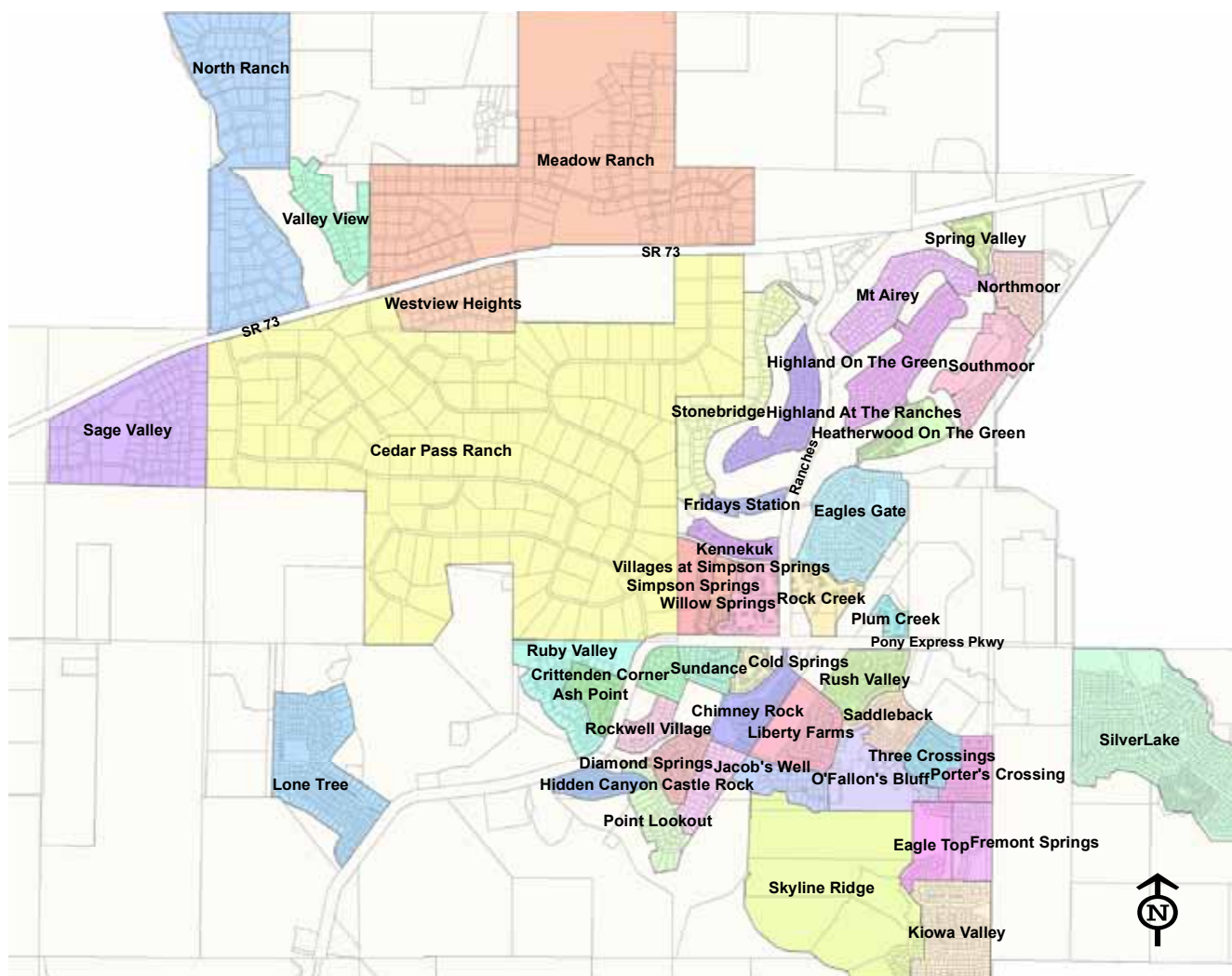
City Profile

Master-Planned Communities and Neighborhood

There are seven primary planned communities within the City, divided into two main areas. The Ranches, SilverLake, 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 SilverLake development is directly adjacent to The Ranches and has a gross density of 4.3 dwelling units per acre and 2,101 dwelling units may be constructed within this development. The NSA is serviced by the Timpanogas Sewer Service District (TSSD).



South Service Area (SSA)

The City Center is comprised of Eagle Mountain properties, which is comprised of about 7,610 acres and is based upon a gross density of three 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 municipal wastewater treatment plant.



Additional Neighborhoods

Eagle Mountain City has grown geographically within the last few years as the area of White Hills/*Pole Canyon* was annexed into the City. Pole Canyon has collectively added several new additions to Eagle Mountain, such as: 3,100 acres of land (or 4.85 square miles); 9,659 home sites; commercial zones, industrial zones, a rodeo ground, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain and is not shown in the map above.

City Officers



Donna Burnham
Council Member



Heather Jackson
Mayor



Ifo Pili
City Administrator



Richard Steinkopf
Council Member



EAGLE
MOUNTAIN



Ryan Ireland
Council Member



John Painter
Council Member



Nathan Ochsenhirt
Council Member



Budget Message

EAGLE
MOUNTAIN

3 September 2012
Members of the City Council, Citizens, and Personnel
Eagle Mountain, Utah 84005

RE: FY 2012-13 BUDGET MESSAGE

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

It is a pleasure to present the Fiscal Year (FY) 2013 (July 1, 2012 – June 30, 2013) Budget as a document that will be utilized to guide the growth and success of Eagle Mountain City.

The budget is one of the most important documents that the City prepares each year because a delicate balance must be maintained to ensure that City resources are managed responsibly; and essential because it allows the City to identify the services it provides to its residents, and allocate the funding necessary for the continued existence of such services. With each additional FY budget, our aim is to improve fiscal policies; create a financial plan for the City's future; establish an operational guide for present use; and create a communicative device detailing how City finances are spent. The Budget is a vital step toward transparency, financial responsibility, and efficiency. In preparing the Budget we have sought to implement the standards of the Government Finance Officer Association (GFOA), and will again submit the document for consideration of the GFOA's Distinguished Budget Award. By integrating the GFOA standards into the City's budgetary process, we can benchmark our performance against other cities, and continuously improve our quality of service and standard of living.

In the following budget message you will find a brief overview of: (1) principal issues facing the City in developing the FY 2012-13 budget; (2) actions the city will take to address these issues; and (3) a description of priorities that have guided budget development.

In addition, I have included an addendum to this Budget Message to further augment your knowledge of our City's accomplishments and strategies when working with the budget. These documents are:

- the FY 2012-13 Budget in Review—detailing the accomplishments of the prior year budget, and amendments made to the prior year budget;
- a description of our Strategic Planning Process; and
- our City's Five-Year Plan.

Budget Message

1. Principal Issues in Budget Development

As the City navigated the budget process for its 16th Fiscal Year, we experienced some challenges and difficulties primarily associated with the nation- and state-wide economic downturn. The primary challenge was working to maintain and improve necessary and desired City services, while recognizing the reality that decreased projected revenues may require a reduction in some City services, and potentially a reduction in City personnel. During the previous fiscal year, the City came to the difficult conclusion that a personnel position was to be necessarily eliminated due to fiscal constraints. Although unwanted, this decision is an example of the City's commitment to exercise fiscal responsibility in ensuring the continued vitality of Eagle Mountain.

Other principal issues include:

- the expectation of a minimal increase (or potential decrease) in property taxes associated with both private and commercial building;
- a decrease in the state-wide property tax share; and
- the need to fund capital projects that are necessary to sustain City growth and promote needed economic development.

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

2. Addressing Principal Challenges and Issues

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

1. **Limiting the use of City's financial reserves.** Eagle Mountain City is a bedroom community and as such, does not benefit from a robust commercial sector. Because of the lack of commercial entities, property tax and sales tax revenue are limited. In order to meet the city's financial goals, the budgeting process avoids the use of any fund balance reserves, when possible, to balance the budget. Instead, those reserves are kept intact for future needs.
2. **Maintaining current staffing levels.** During the last few budget years, Eagle Mountain City has sought to aggressively evaluate the staffing needs of every department. As part of these evaluations, employee attrition is analyzed to determine how best to align departmental workload with existing staff or to replace departing employees as necessary in order to maintain quality service levels.
3. **Reducing the purchase and replacement of equipment.** Eagle Mountain City seeks every opportunity to find the best way to service the needs of its residents either through owning necessary equipment or renting needed equipment. Cost benefit analyses are completed to determine which option is the best from a monetary standpoint to ensure that budgeted revenues are utilized properly.
4. **Economic Development.** Eagle Mountain City has sought to aggressively position itself as a destination for business and commercial development in order to boost revenue streams and thereby increase the quality of life for its residents. Some of the measures taken to increase economic development are purchase of water shares and an increase to the capacity of our electrical infrastructure.

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

Goal #1: Economic Development

Eagle Mountain will strive to be a desirable destination and stable economic environment for business. The city will retain and expand the economic base, provide employment opportunities, and provide access to a broader range of goods and services.

- 1.1 Develop an atmosphere that encourages businesses to locate to Eagle Mountain
- 1.2 Retain and strengthen local businesses; including continued support and expansion of the Eagle Mountain Business Incubator
- 1.3 Increase the retail opportunities in Eagle Mountain City to provide more services to residents while stimulating economic development

Goal #2: Safety

Eagle Mountain will continue to provide and improve upon public services essential to the safety of its residents, including but not limited to the police and sheriff department, fire & paramedics, street lighting, traffic planning, and communication channels.

- 2.1 Ensure all city infrastructures and services facilitate public safety; including buildings, staffing levels, employee transition plans, and an Emergency Plan for the City.
- 2.2 Improve the emergency response time throughout the city with current staffing levels
- 2.3 Ensure that all city ordinances are clearly communicated and effectively enforced to ensure the safety and well-being of Eagle Mountain citizens
- 2.4 Continue planning and research for the future establishment of an Eagle Mountain City Justice Court

Priorities & Goals

Goal #3: Improved Transportation

Eagle Mountain will plan and facilitate the City's transportation systems and infrastructures at the local and regional level to improve vehicular traffic and pedestrian accessibility.

- 1.1 Plan and improve the City's transportation systems, including state highway projects, to improve access to and within Eagle Mountain
- 1.2 Ensure the timeliness of all road maintenance, including repairs, to avoid any undue burden on local residents

Goal #4: Community Relations & Image

Eagle Mountain will communicate openly and effectively with its citizens, employees, the media, public and private organizations and visitors. The city will also continue to strengthen its brand and reputation within the community and statewide.

- 4.1 Ensure strong, consistent code enforcement to instill neighborhood pride and maintain community integrity
- 4.2 Continue to create a positive and supportive culture among city employees to improve the quality of life for both city employees and residents
- 4.3 Continually improve the City's performance by focusing on customer service, process improvement, training, education, and personal growth.
- 4.4 Make Eagle Mountain a dynamic and desirable community for residents, businesses and visitors
- 4.5 Communicate to residents in a timely and effective manner all news and information regarding city policies, programs and projects using a variety of media; keep the website current and relevant.

Goal #5: Parks & Recreation

Eagle Mountain will continue to provide and expand upon its offering of city parks, OHV trail systems, recreation opportunities, sports programs, youth programs, and other initiatives that will promote community engagement and active living conducive to the interests of its citizens. The city will also seek to improve the aesthetic of the city while preserving the natural beauty of its vegetation and scenic landscape.

- 5.1 Continue to expand and improve the plan for the beautification of Eagle Mountain, including the planting and maintenance of trees, landscaping, trails, xeroscapes, and weed maintenance.
- 5.2 Improve and expand the OHV trail system in Eagle Mountain through the recently passed OHV ordinance to ensure the future safety and recreational enjoyment of residents.
- 5.3 Provide an optimal amount of recreational activities to Eagle Mountain residents, including continued offering and improvement of city parks, sports, concerts, and community events.
- 5.4 Continue to improve and increase the offering of recreational opportunities to the youth of Eagle Mountain through sports, parks, education, and civic engagement.

Goal #6: Efficiency and Effectiveness

Eagle Mountain will plan and implement effective and efficient services to meet the needs of its residents. It will continue to use city resources, including funds and employee time, as efficiently as possible to meet the needs of the residents of Eagle Mountain.

- 6.1 Ensure City services, facilities, and equipment meet the needs of residents, customers, and employees through the development of annual departmental goals, objectives, and strategic budgeting
- 6.2 Ensure that all city resources are used efficiently and effectively to improve the quality of life for Eagle Mountain residents, employees and visitors.
- 6.3 Continue to hire and train city employees to maintain an optimal level of staff to serve the citizens of Eagle Mountain throughout the various departments of local government.

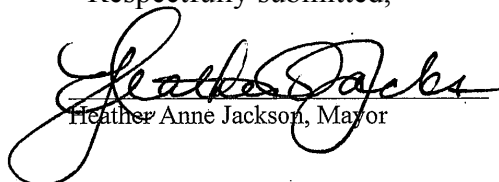
Conclusion: To Sustain Growth and Encourage Necessary Development

With an estimated population of 23,000 residents, our community continues to expand and flourish. This FY 2012-13 budget addresses the needs of Eagle Mountain City while considering the impact the year's economic fluctuations have had on all areas of City operations. Continued growth in the residential sector of the City requires growth in public infrastructure, and in economic development efforts. The budget's focus remains on addressing the variety of needs of the City at the current point in its growth. Addressing improvements in utilities, roads, parks, and other infrastructure areas—while improving the City's efficiency and performance in rendering services—remain top priorities in the budget.

We present a balanced budget for Fiscal Year 2012-13 that meets the standards of all legal requirements and accepted administrative practices. The total budget for FY 2012-13 is \$48.6 million with \$8.8 million for General Fund operations. Currently, there are no proposed tax or utility rate increases proposed other than those that are not under the control of the City of Eagle Mountain. Based on the current numbers of the budget, we feel that service provided to residents will be maintained or increased at the current tax rates.

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 highest levels of service and meet the needs of citizens and visitors of the City of Eagle Mountain while respecting the current and potential fiscal constraints.

Respectfully submitted,



Heather Anne Jackson, Mayor

Budget in Review

FY 2012 (July 1, 2011 – June 30, 2012) Budget in Review

The following section contains a brief description of significant items accomplished under the FY 2011-12 Budget, and a list of amendments made to the FY 2011-12 Budget following its initial approval and passage.

Significant Accomplishments

In FY 2011-12, Eagle Mountain City was able to accomplish the following significant items under the defined priorities:

- **Economic Development:** There are a total of 45 commercial businesses, 9 of which are new, which created 25 jobs. Commercial businesses helped create 264 job opportunities in the City. There are 352 residential businesses, 121 of which are new businesses. The City also held its 3rd Annual Economic Development Golf Tournament and hosted 56 businesses. This tournament was self-sustained, and was paid for through contributions.
- **Park Improvements:** Completed Smith Ranch Park and Phase 1 of the Mid-Valley Baseball Complex, which is the first quad-field in the City.
- **Improved Transportation:** Performed a microsurfacing of Pony Express Parkway and pulverized and overlaid Porter's Crossing; also reconstructed the intersection of the Ranches Parkway and Pony Express Parkway.
- **Library:** The library is completing implementation of the Radio Frequency Identification (RFID) project which will allow the City to inventory and keep track of all library items. The library also added 10,000 items to their collection and added more databases that are accessible from home. Earned over \$1,000 in a book sale and raised \$1,002 for the local animal sanctuary.

Budget Amendments to FY 2011-12

Presented below are the amendments made to the FY 2011-12 budget following the initial approval and passage of the budget. Each amendment is listed according to fund and line item, and included the original amount budgeted for, the amended budget amount, and the difference between the two amounts.

GENERAL FUND

The Total General Fund amendments are \$652,000. These amended amounts will be covered by revenue of \$652,000 from multiple sources (as listed on the chart on the next page).

Budget Amendments

General Government:

A total increase of \$652,000 will be amended for Fiscal Year 2012 in the General Government. Some of the major revenue sources for this amendment will be increased Sales Tax Revenue (\$35,000), Use of Fund Balance (\$200,000), Joint Land Use Study (JLUS) Grant (\$115,000), and Building Permits (\$85,000).

Eagle Mountain City Proposed Budget Amendments for FY 2012 June 8, 2012

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	
General Government						
	Banking Fees	10-11-41410-4140	\$ 100,000.00	\$ 175,000.00	\$ 75,000.00	Increased banking fees for city accounts.
	Council Contingency	10-19-41950-5004	\$ -	\$ 125,000.00	\$ 125,000.00	Expense related to a lawsuit against the city.
	Subtotal General Government:		<u>\$ 100,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 200,000.00</u>	
Community Development						
	Library Materials From Grants	10-18-45800-5795	\$ -	\$ 100,000.00	\$ 100,000.00	Expenses realted to grant award for library.
	Subtotal Community Development:		<u>\$ -</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>	
Public Safety						
	Animal Control	10-21-42100-4410	\$ 15,000.00	\$ 25,000.00	\$ 10,000.00	Fees related to animal shelter costs were higher than budgeted.
	RadKids	10-21-42100-5860	\$ -	\$ 5,000.00	\$ 5,000.00	Expenses related to a new program that the city started.
	Vehicle Fuel	10-25-42200-2521	\$ 18,000.00	\$ 35,000.00	\$ 17,000.00	Fuel expenses ended up being higher due to higher fuel prices.
	Subtotal Public Safety:		<u>\$ 33,000.00</u>	<u>\$ 65,000.00</u>	<u>\$ 32,000.00</u>	
Planning & Zoning						
	Capital - Studies (JLUS)	10-18-41800-6550	\$ -	\$ 320,000.00	\$ 320,000.00	Expenses related to a grant award to the city.
	Subtotal Public Safety:		<u>\$ -</u>	<u>\$ 320,000.00</u>	<u>\$ 320,000.00</u>	
Public Works						
	Subtotal Streets & Roads:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Total General Fund Increase:			<u>\$ 133,000.00</u>	<u>\$ 465,000.00</u>	<u>\$ 652,000.00</u>	

<u>Source of Revenue</u>		<u>Increase</u>
Sales Tax	10-00-31300-0000	\$ 35,000.00
City Utility Tax - Gas	10-00-31412-0000	\$ 10,000.00
Building Permits	10-00-32311-0000	\$ 85,000.00
Building Permits (Grading/Exc)	10-00-32316-0000	\$ 30,000.00
JLUS Grant	10-00-33120-0000	\$ 115,000.00
Safer Grant	10-00-33453-0000	\$ 25,000.00
Building Fees - Subdivision Fee	10-00-34218-0000	\$ 17,000.00
Fire Services	10-00-34330-0000	\$ 10,000.00
Plan Check Fees	10-00-34512-0000	\$ 30,000.00
Parks Fee-in-Lieu	10-00-34520-0000	\$ 15,000.00
Utility Reconnect/Disconnect	10-00-35990-0000	\$ 5,000.00
Use of Gen. Fund Balance		\$ 200,000.00
Increased Admin Trfr Electric	(For Council Contingency)	\$ 20,000.00
Increased Admin Trfr Gas	(For Council Contingency)	\$ 30,000.00
Increased Admin Trfr Water	(For Council Contingency)	\$ 15,000.00
Increased Admin Trfr Sewer	(For Council Contingency)	\$ 5,000.00
Increased Admin Trfr Solid Waste	(For Council Contingency)	\$ 5,000.00
Total Revenue Increase to the General Fund:		<u>\$ 652,000.00</u>

Budget in Review

IMPACT FEE FUND:

The Total Impact Fee Budget was amended by \$60,112. The revenue source for the amendments includes multiple Paid Reimbursement Agreements from Collected Impact Fees: Water Impact Fee (\$30,433), Parks/Trails Impact Fee (\$14,275), and Transportation Impact Fee (\$15,404).

Eagle Mountain City Proposed Budget Amendments for FY 2012

June 8, 2012

<u>Fund Name</u>	<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	
Impact Fee Reimbursements				
Water Impact Fee	\$ 84,567.00	\$ 115,000.00	\$ 30,433.00	Directly related to collections from new building permits.
Electric Impact Fee			\$ -	
Parks/Trails Impact Fee	\$ 10,725.00	\$ 25,000.00	\$ 14,275.00	Directly related to collections from new building permits.
Transportation Impact Fee	\$ 14,596.00	\$ 30,000.00	\$ 15,404.00	Directly related to collections from new building permits.
Subtotal Impact Fee Reimbursements:	<u>\$ 109,888.00</u>	<u>\$ 170,000.00</u>	<u>\$ 60,112.00</u>	
 Total Impact Fee Increases:	 <u>\$ 109,888.00</u>	 <u>\$ 170,000.00</u>	 <u>\$ 60,112.00</u>	
 <u>Sources of Revenue</u>			<u>Increase</u>	
Water Impact Fee (reimbursement agreements for paid impact fees)			\$ 30,433.00	
Electric Impact Fee (reimbursement agreements for paid impact fees)			\$ -	
Parks/Trails Impact Fee (reimbursement agreements for paid impact fees)			\$ 14,275.00	
Transportation Impact Fee (reimbursement agreements for paid impact fees)			\$ 15,404.00	
 Total Revenue Increase for Impact Fee Funds:			 <u>\$ 60,112.00</u>	

Budget Amendments

CAPITAL PROJECTS FUND:

A total increase of \$159,970 will be amended in the Capital Projects Fund. The revenue sources for this amendment will be the General Fund-Capital Projects Balance (\$133,970), Water Fund Balance (\$25,000), and the Sewer Fund (\$1,000).

Eagle Mountain City Proposed Budget Amendments for FY 2012

June 8, 2012

<u>Fund Name</u>			<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	
Capital Projects General Fund	Pulverize and Repave	47-81-44100-7010	\$ -	\$ 50,000.00	\$ 50,000.00	New project for FY12.
	Overland Trails Park	47-81-45100-7009	\$ -	\$ 65,000.00	\$ 65,000.00	New project for FY12.
	Smith Ranch Park	47-81-45100-7021	\$ 61,030.00	\$ 80,000.00	\$ 18,970.00	Project cost more than initially budgeted for.
	Subtotal Capital Projects:		<u>\$ 61,030.00</u>	<u>\$ 195,000.00</u>	<u>\$ 133,970.00</u>	
Water Fund	SSA PRV	48-81-51100-7007		\$ 25,000.00	\$ 25,000.00	Vaults needed for city sewer treatment plant.
	Subtotal Water Cap Projects		<u>\$ -</u>	<u>\$ 25,000.00</u>	<u>\$ 25,000.00</u>	
Sewer Fund	Sewer Treatment Plant	49-81-52100-7000		\$ 1,000.00	\$ 1,000.00	Additional costs to set up new sewer treatment plant.
	Subtotal Water Cap Projects		<u>\$ -</u>	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>	
Total Capital Projects Funds Increase:			<u>\$ 61,030.00</u>	<u>\$ 221,000.00</u>	<u>\$ 159,970.00</u>	
<u>Source of Revenue</u>					<u>Increase</u>	
From General Fund Balance					\$ 133,970.00	
From Water Fund Balance					\$ 25,000.00	
From Sewer Fund Balance					\$ 1,000.00	
Total Revenue Increase for Capital Projects Funds:					<u>\$ 159,970.00</u>	

Budget in Review

ENTERPRISE FUNDS:

A total increase of \$327,849 will be amended for the Enterprise Funds. These amended amounts will be covered by existing revenues or existing fund balances in each respective fund listed below.

Eagle Mountain City Proposed Budget Amendments for FY 2012 June 8, 2012

Fund Name			Original Budget	Proposed Budget	Difference	
Water	CWP Water Shares	51-81-51100-7314	\$ 1,547,087.00	\$ 1,635,000.00	\$ 87,913.00	Maintenance costs for water shares purchased for the city.
	Transfer to General Fund	51-61-48000-9110	\$ 501,000.00	\$ 516,000.00	\$ 15,000.00	
	Subtotal Water:		<u>\$ 2,048,087.00</u>	<u>\$ 2,151,000.00</u>	<u>\$ 102,913.00</u>	
Sewer	Transfer to General Fund	52-61-48000-9110	\$ 413,000.00	\$ 418,000.00	\$ 5,000.00	Additional transfer for sewer share of lawsuit costs.
	Subtotal Sewer:		<u>\$ 413,000.00</u>	<u>\$ 418,000.00</u>	<u>\$ 5,000.00</u>	
Electric	Transfer to General Fund	53-61-48000-9110	\$ 612,000.00	\$ 632,000.00	\$ 20,000.00	Additional transfer for electric share of lawsuit costs.
	In-House Construction	53-45-53000-4350	\$ 30,000.00	\$ 85,000.00	\$ 55,000.00	
			<u>\$ 642,000.00</u>	<u>\$ 717,000.00</u>	<u>\$ 75,000.00</u>	Expenses tied directly to additional revenue for in-house construction projects.
Gas	Transfer to General Fund	55-61-48000-9110	\$ 513,000.00	\$ 543,000.00	\$ 30,000.00	Additional transfer for gas share of lawsuit costs.
			<u>\$ 513,000.00</u>	<u>\$ 543,000.00</u>	<u>\$ 30,000.00</u>	
Fleet	Vehicle Fuel	54-45-54000-2521	\$ 91,064.00	\$ 115,000.00	\$ 23,936.00	Higher than budgeted fuel costs for enterprise funds.
	Vehicle Maintenance	54-45-54000-2522	\$ 91,000.00	\$ 115,000.00	\$ 24,000.00	
	Subtotal Fleet:		<u>\$ 182,064.00</u>	<u>\$ 230,000.00</u>	<u>\$ 47,936.00</u>	Higher than budgeted maintenance costs for enterprise funds.
Golf Course	Pumps and Wells	58-40-58000-7611			\$ -	
	Subtotal Golf Course:		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Business Incubator	Rent	60-47-60000-4812	\$ -	\$ 67,000.00	\$ 67,000.00	Rental costs for spaces for business incubator tenants.
	Subtotal Business Incubator:		<u>\$ -</u>	<u>\$ 67,000.00</u>	<u>\$ 67,000.00</u>	
Total Enterprise Funds Increase:			<u>\$ 2,643,151.00</u>	<u>\$ 2,799,000.00</u>	<u>\$ 327,849.00</u>	

Source of Revenue

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

Budget Amendments

DEBT SERVICE FUND:

A total increase of \$915,304 will be amended in the Debt Service Fund. The revenue sources for this amendment will be reimbursement from their respective fund balance: Gas/Electric Debt Service Fund (\$145,000), Sid 98-1 Debt Service (\$35,000), and the Sid 2000-1 Debt Service (\$735,304).

Eagle Mountain City Proposed Budget Amendments for FY 2012 June 8, 2012

<u>Fund Name</u>		<u>Original Budget</u>	<u>Proposed Budget</u>	<u>Increase</u>	
Gas/Electric Debt Service					
Bond COI	75-71-47175-8157	\$ -	\$ 145,000.00	\$ 145,000.00	Issuance costs for new G&E bond.
Sid 98-1 Debt Service					
Attorney Fees	71-81-71000-4121		\$ 10,000.00	\$ 10,000.00	Expenses related to additional payoffs of SID 98-1.
Reimbursement Equity Buy-In	71-81-71000-6600		\$ 25,000.00	\$ 25,000.00	Expenses related to additional payoffs of SID 98-1.
(Property Tax Payments on			TOTAL:	\$ 35,000.00	
Donated Lands - Reimbursable)					
Sid 2000-1 Debt Service					
Principal	74-71-47174-8111	\$ 166,000.00	\$ 600,000.00	\$ 434,000.00	Expenses related to additional payoffs of SID 2000-1.
Interest	74-71-47174-8121	\$ 343,696.00	\$ 600,000.00	\$ 256,304.00	Expenses related to additional payoffs of SID 2000-1.
Paying Agent Fees	74-71-47174-8151	\$ 25,000.00	\$ 30,000.00	\$ 5,000.00	Expenses related to additional payoffs of SID 2000-1.
Attorney Fees	74-81-74000-4121	\$ -	\$ 15,000.00	\$ 15,000.00	Expenses related to additional payoffs of SID 2000-1.
Reimbursement Equity Buy-In	74-81-74000-6600	\$ -	\$ 25,000.00	\$ 25,000.00	Expenses related to additional payoffs of SID 2000-1.
(Property Tax Payments on			TOTAL:	\$ 735,304.00	
Donated Lands - Reimbursable)					
				\$ 915,304.00	

Revenue Sources

Gas/Electric	From existing fund balance
SID 98-1	From existing fund balance generated from prepayment assessments.
SID 2000-1	From existing fund balance generated from prepayment assessments.

Strategic Planning

Strategic Planning

Eagle Mountain City recently redefined their image and rebranded a new logo and design. As part of this rebranding, the City decided to implement the strategic plan in association with the FY 2010-11 budget. This plan is designed to give a common direction to the city staff as they fulfill the Mayor's and City Council's vision for an improved Eagle Mountain City. Committed to its community by increasing transparency, accountability, learning and improving, the City is taking a proactive approach in preparing for a better future.

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

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

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

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.

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

Five-Year City Plan

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

City Master Plan: Eagle Mountain is in the process of updating its master plan, primarily to accommodate the city's rapid growth. Since 2000, Eagle Mountain's population has increased from 2,157 to the current approximately 23,000 residents, and is expected to increase another 10% over the next several years. In efforts to reduce the negative impacts of rapid growth and maintain the high quality of life Eagle Mountain residents enjoy, the City's

Five-Year City Plan

Five-Year City Plan (continued)

updated plan focuses on Transportation, Economic Growth, Utility Improvements, Recreation, and City Organization.

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

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

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

City Personnel: Since the city's incorporation, Eagle Mountain City's staff has been increasing in order to provide necessary services to the public. The City currently employs 76 full-time employees, making it one of the largest employers in the City. The City requires a large number of workers to accomplish the wide variety of services provided to the community, such as Utilities/Public Works (Water, Electric, Sewer, Natural Gas), Parks and Recreation (Youth Sports Programs, Park maintenance, Irrigation services, General City maintenance), City Planning, Building (building permits, plan inspections), Fire, Special Events Coordination, Administration (Utility Billing, Finance, Human Resources) and Records.

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

2012 GFOA Award

The Government Finance Officers Association (GFOA) of the United States and Canada issues an annual Distinguished Budget Presentation Award to entities who publish a budget that meets or exceeds program criteria as a policy document, communications device, operations guide, and financial plan. Eagle Mountain City received this award for the 2011-2012 fiscal year and believes the current budget is also worthy of this distinction.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Eagle Mountain City

Utah

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danison *Jeffrey R. Emen*

President

Executive Director



Section II

EAGLE
MOUNTAIN

Financial Structure, Policy, and Process

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Summary of Service Levels

Below is the summary of the City's Service Levels and our approach in handling some challenges and difficulties primarily associated with the nation and state-wide economic downturn.

Eagle Mountain City is faced with the task of doing more with less. As more services are added to meet citizen demands and needs, more revenue must be raised to meet the demand. The City of Eagle Mountain has maintained a sound fiscal and political approach during the budget process. City staff has been directed to make decisions regarding fees for service after completing an audit of costs associated with providing that service. This philosophy of ensuring that fees cover costs has created a shift in our financial picture. With annual reviews of fees, changes can be made incrementally and not all at once, thereby limiting the impact to users while generating additional needed revenue to cover rising costs. We are pleased to report that for the seventh consecutive year, our General Fund is balanced, and our Enterprise Fund remains healthy.

The Library will implement two new fees: 1) The missing RFID tag fee (Radio Frequency Identification) \$2.50 per occurrence and, 2) Proctoring fee, for non-residents of Eagle Mountain only - \$10.00 per exam. The City only anticipates a \$43 (1%) increase in a conservative revenue estimate for these adjusted Library fees. The Building Department will reduce their current residential plan review fee from 65% of the permit fee to 25% of the permit fee. The City anticipates a \$16,681 reduction in revenues, but this should still cover the overhead, staff time, office supplies, and equipment needed to cover Plan Checks and Building Permits.

Retirement has increased from 13.77% to 16.04%. Eagle Mountain City employees are covered under the Utah Retirement System (URS), which recently increased its rates from 13.77% to 16.04% of employees' salaries. This increase came about to ensure that URS funds remain whole through these uncertain times. URS increased by a total of \$40,104 or 14%.

Staffing Changes. The Finance Department was reorganized as the Finance Director left, creating a shift in personnel and upward mobility. The total number of FTEs in the department stayed the same, as the previous Senior Accountant transitioned into the interim-Finance Director position and a new Senior Accountant was hired on to fill in the position. This created a savings of \$13,132 for the City. The City Council voted against having a Lobbyist this year as they felt that the allocated monies were needed more in other areas. City Council also felt that the full-time Mayor could absorb the duties of the lobbyist, and be more transparent and accountable, while saving money at the same time. By doing this, the City saved \$60,000. In the Utility Billing Department, the full-time Utility Clerk Position was replaced by 2 part-time positions, saving the City \$16,662. A new GIS Technician was hired to help with the Planning and Public Works Department, anticipating about \$30,000 in expenditures.

Economic Development. Eagle Mountain City has the challenge of attracting jobs for its bedroom community of 23,000 residents. The City is growing with 45 commercial businesses, 352 residential businesses, and an average of 12.3 homes per month. The City is constantly seeking out new businesses and industries to create jobs, as the main employer in Eagle Mountain is the Alpine School District with 284 employees and the City of Eagle Mountain is the second-main employer with 121 employees. Although there are 264 jobs created from the private sector, Eagle Mountain has aimed to attract more opportunities, businesses, and industries for residents. In 2010, the City obtained 3,269 square feet of commercial office space through a temporary, 7-year real estate trade with Direct Communications Inc. to house a business incubator. Participants in the Program follow a lease schedule of: Year 1 - No Cost, Year 2 - 50% of market value, and Year 3 - 85% of market value. The hope is after the three years of incubation, these start-ups will be able to grow and flourish in Eagle Mountain, hopefully creating more opportunities for jobs and businesses to grow. The Incubator Program currently has 7 businesses and 2 of them are in their 2nd year of incubation. The Economic Development Department sends a representative each year to the International Council of Shopping Centers (ICSC) Conference in Las Vegas to meet with several businesses to promote the City in hopes of attracting their business.

2012-13 Staffing Changes

The Budget includes no additional funding for personnel increases within the City. This past fiscal year, several job positions shifted to other departments within the City or were part of a newly formed department. Though staffing levels are very lean, the City is confident that it can provide high service quality levels.

Personnel Trends

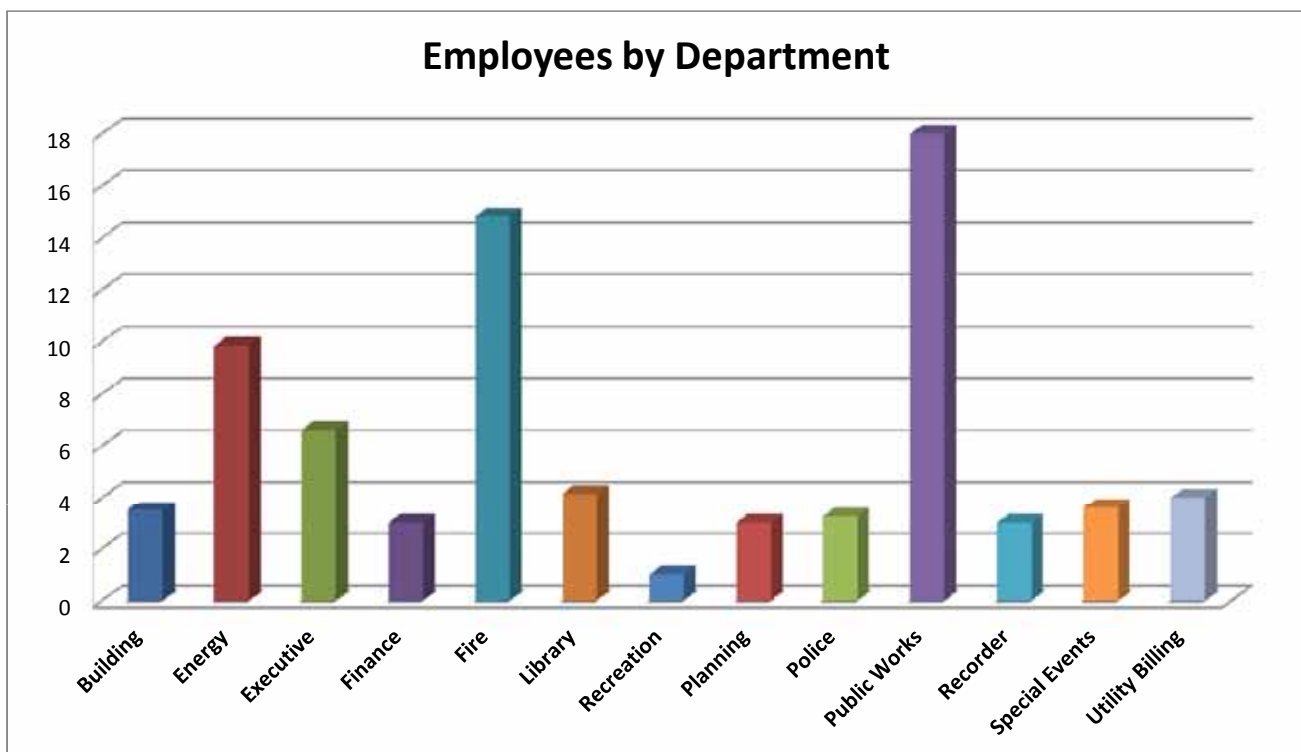
As the City transitions from a period of major growth to a period of growth stability and potential economic development, additional personnel are not as necessary as they were during previous fiscal years. However, in FY 2012, Eagle Mountain decreased its workforce the equivalent of 3.00 FTEs, from 79 FTEs in FY 2011 to 76 FTEs in FY 2012.

The decrease in personnel growth is representative of the slowing number of new residents. By effectively cutting the growth of City employees during a period of slower economic and community growth, the City frees up funds in the budget for other areas, as well as avoids higher personnel costs in upcoming fiscal years.

Personnel Summary

Eagle Mountain City's workforce is divided between 12 different departments, with several separate sub-departments. For the FY 2012-13, the majority of employees (23%) are housed within the Public Works, Fire (19%), and Energy (13%) departments. Of the remaining departments, the Executive Department is the largest (8%) and the Recreation Department is the smallest department employing only 1 FTE

Employees by Department



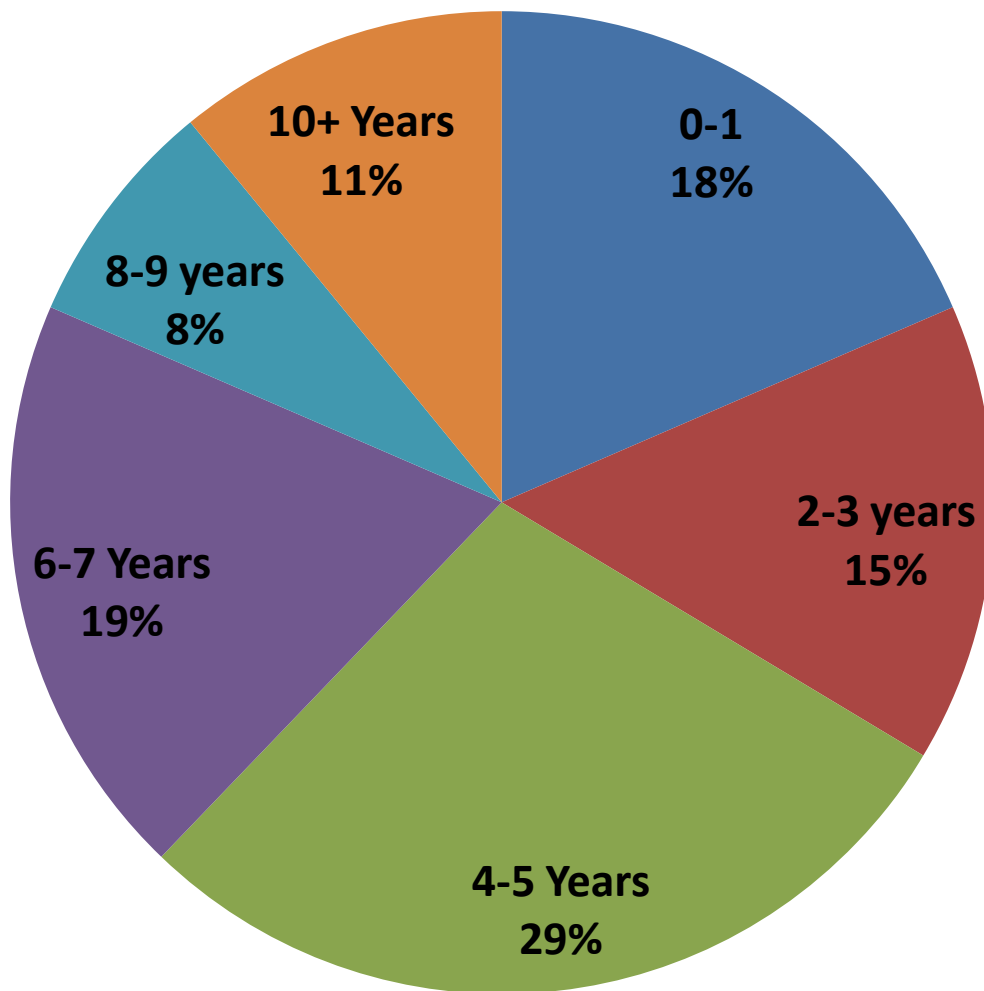
Personnel

Notable Staffing Changes

- **Executive Department:** This department decreased by 3.0 FTEs. *Special Events* formed its own department as 2.0 FTEs positions were shifted under the newly formed Special Events Department (Special Events Director and Special Events Assistant). The Human Resource Director absorbed the Assistant City Manager position through attrition, which lowered the FTE count by another point.
- **Building Department:** The department increased by 0.75 FTEs as the ‘Plans Examiner/ Code Enforcement Officer’ (C.E.O) position fully transitioned under the purview of the Building Department. In the previous fiscal year, this position was split between the Planning Department (0.75 FTE) and the Building Department (0.25 FTE).
- **Finance Department:** There have been no changes to FTEs. The previous *Finance Director* left the City, which allowed the previous *Senior Accountant* to transition into the Finance Director position. A new *Senior Accountant* was hired. The *Finance Director* also oversees the Utility Billing Department.
- **Library:** Staff increased 0.80 FTEs as two *Children’s Librarian* positions were hired.
- **Parks:** The Department decreased by 0.50 FTEs as the Irrigation Tech position was eliminated, but the responsibilities were absorbed by the *Park Technicians*. The previous *Irrigation Tech* transferred under the Recreation Department and is now the full-time *Recreation Supervisor*. The *Assistant Public Works Director* splits time between Parks (0.50) and Streets Department (0.50).
- **Planning:** Department size has decreased by 0.75 FTEs as the Code Enforcement Officer position switched under the purview of the Building Department.
- **Special Evenets:** This is a newly formed Department with 3.50 FTEs. Previously this Department was budgeted under the Executive Department. The Special Events Director is under the purview of the City Manager. This is a newly formed Department with 3.50 FTEs. Previously this Department was budgeted under the Executive Department. The Special Events Director is under the purview of the City Manager.
- **Recreation:** The Department increased by 0.50 FTEs as the *Recreation Supervisor* became full-time under the Recreation Department. The *Recs Supervisor* previously split time between the Parks Department as the *Irrigation Technician*.
- **Utility Billing:** The Department increased by 1.00 FTE as the *Meter Reader* position is now under the purview of the *Utility Billing Supervisor*. The *Meter Reader* position transitioned from the Water Department.

Personnel Summary Table

Workforce Distribtuion: Years Worked at Eagle Mountain



Organization Chart



Fund Descriptions

Eagle Mountain City utilizes five fund types to assist in tracking the allocation and use of monies based upon revenue collected within each fund. These funds are: General, Debt Service, Capital Facilities, Enterprise, and Internal Service. The following section contains an overview of each individual major fund. A detailed explanation of each major fund is found in corresponding Fund sections located throughout this budget document. These detailed sections contain a summary sheet which enumerates the total expenditures, total revenues, and difference between the expenditures and revenues (including any fund balance if applicable). These summary sheets identify the financial solvency of the funds.

A graphic overview of the budgetary fund structure—depicting revenue sources, sub-accounts, and fund uses—is also included and located at the end of this section.

General Fund

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.

As the City's primary operating fund, 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. It is the City's fiscal policy 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.

By state law the City can only maintain a fund balance of 18% of the General Fund's total estimated revenue and must maintain a fund balance of above 5%. The city, however, strives as a goal to maintain a 10% fund balance in the General Fund.

Debt Service Fund

The City has borrowed funds to make capital improvements or purchases in order to provide adequate services to the residents. These funds account for the accumulation of resources for the payment of the City's debt obligations. The Section 7 Debt Service Funds contains a detail account of the debt service obligations. The debt service funds are most exclusively enterprise funds and special area assessment SID or SAA funds. Currently, the City carries no general obligation debt.

Special Revenue Fund

The City has a Special Revenue Fund that is supported by impact fees. The Budget Committee has omitted this fund from the budget document because impact fees are unstable revenue sources that makes it difficult to budget for. Revenues from impact fees are utilized when they are received, but are not budgeted because of its uncertainty from year to year.

Fund Descriptions

Capital Facilities Fund

The Capital Facilities Fund receives appropriations during fiscal years when the City is intending to construct capital projects. Restricted revenues that are collected for Capital Facilities Projects are held in the General Fund and are transferred when money is appropriated for expenditures.

More funds need to be collected for future capital facilities. Section 8- Capital Facility Funds shows some of the future projects that are scheduled for future fiscal years. The majority of revenue now collected for capital facilities is through impact fees. Money has been budgeted from the Enterprise Funds to rewrite the City's current Capital Facilities Plan and Economic Analysis. This will assist the City in collecting the proper impact fee amounts.

Enterprise/Utility Fund

Enterprise funds include the City's water, sewer, electric, natural gas, solid waste, and golf course funds. These funds are operated in a manner similar to private business enterprises where expenses of providing services are recovered primarily through connection fees and user charges. The connection fees are charged when customers physically connect a building to the utility system. User fees are the monthly charges 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. All the enterprise funds cover the costs associated with the operational expenses.

Internal Service Fund

The City has created an internal service fund (Fleet Fund) to centralize revenue and expenditures relating to motor vehicles. The internal service fund receives revenue (cost-reimbursement) to pay for expenses through the transferring of monies from the General Fund and Enterprise Funds (Water, Sewer, Storm Drain, Gas, and Electric). The charges associated with these funds are assessed based upon the number of vehicles that are associated with the operating fund.

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

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 	General Fund	<ul style="list-style-type: none"> • Administration • Ambulance • Attorney • Building • Economic Development • Engineering • Finance • Fire • Legislative • Library • Non-Departmental • Parks • Planning • Police • Records • Recreation • Special Events • Streets & Roads • Utility Billing • Youth Council 	<ul style="list-style-type: none"> • Capital • General Operations • Inter-fund Contributions
<ul style="list-style-type: none"> • Impact Fees 	Special Revenue Fund	<ul style="list-style-type: none"> • Electric Impact Fee • Parks & Trail Impact Fee • Public Safety Impact Fee • Storm Water Impact Fee • Transportation Impact Fee • Wastewater Impact Fee • Water Impact Fee 	<ul style="list-style-type: none"> • Inter-fund Contributions to Debt Service & Capital Facilities
<ul style="list-style-type: none"> • Equity Buy In • Interest Earnings • Special Assessments • Transfers from General Fund • Transfers from Utility Fund 	Debt Service Fund	<ul style="list-style-type: none"> • 2000-1 SID • 2005 A (98-1 SID) • Gas & Electric Bond • Road Bond • Water & Sewer Bond 	<ul style="list-style-type: none"> • Bond Principal • Interest Payments
<ul style="list-style-type: none"> • Transfers from General Fund • Transfers from Special Revenues Fund 	Capital Facilities Fund	<ul style="list-style-type: none"> • Gas & Electric • Parks • Road • Sewer • Water 	<ul style="list-style-type: none"> • Construction of Capital Facilities
<ul style="list-style-type: none"> • Connection Fees • Interest Earnings • Utility Billing (User Fees) 	Enterprise/Utility Fund	<ul style="list-style-type: none"> • Electrical • Golf Course • Natural Gas • Solid Waste • Storm Drain • Water Sewer 	<ul style="list-style-type: none"> • Provision of Utility Services
<ul style="list-style-type: none"> • Transfers from Enterprise/Utility and General Funds 	Internal Service Fund	<ul style="list-style-type: none"> • Fire Vehicle Fleet • General Vehicle Fleet 	<ul style="list-style-type: none"> • Vehicle Acquisition & Maintenance

Basis of Budgeting

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

Budgeting vs. Accounting Basis

The City contracts an independent auditor to prepare the City's annual audit in conformance with generally accepted accounting principles (GAAP). The budget is not prepared using the same basis of accounting; therefore, in all cases, the budget cannot be compared to information reported in the annual report.

Accounting Basis

Basis of accounting refers to the timing of when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. 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.

Financial Policies

Purpose of Budgetary & Financial Policies

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

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

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

The City's established budgetary and financial policies govern: general budget, revenues, expenditures, debt, capital facilities, reporting, and accounting. These have been respectively 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 its residents.
- **Pursue economy and efficiency** in providing basic services. City services should not cost more than similar services provided by private industry.
- **Create generational fairness** so that each generation of taxpayers should pay its own fair share of the long range cost of City services.
- **Adopt a balanced budget** in the General Fund accordance with the requirements of Utah Law.
- **Maintain a stable property tax rate.** The City Council will usually not increase property taxes unless: (a) inflation forces operating costs upward faster than tax growth, or (b) public safety needs more adequate funding.
- **Improve the productivity** of its programs and employees.
- **Reassess services** and service levels during the budget process.
- **Review annually fees and charges for uses,** future capital facilities, licenses, and permits on City services or facilities.
- **Set fees and charges** to cover the cost of services or slightly subsidize services provided for unique or narrow segments of the community.
- **Maintain financial reserves** to guard its citizens against service disruption in the event of unexpected natural or man-made disasters; to provide additional funds for limited unexpected service needs; and to smooth fluctuations in revenues caused by changes in economic conditions.

Financial Policies

General Budget Policies (continued)

- **Maintain and replace equipment and capital facilities.**
- **Maintain market rates of pay to its employees**, which include both salary and benefits.
- **Charge enterprise funds payment 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 expenditure at a conservative growth rate.** Increases in expenditures, as much as possible, should be limited to increases it costs the City to provide the same level of services.

Financial Policies

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.

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.**

Budget Process

The City's annual budget process requires the cooperation and teamwork of various groups and individuals for *preparation*, *review*, and *adoption*. The following paragraphs provide a concise narrative description of the budget process. A summary of this process is outlined in the *Budget Calendar* following this section.

Preparation

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

Beginning in December, the Budget Committee (comprised of the Mayor, City Administrator, Management Analyst, and Treasurer) meet to discuss the financial status of the City. During this time, the Committee considers the priorities of the City and reviews the budget process. In mid-January, the Committee distributes workbooks to the various Fund Managers, who have the responsibility of insuring that fund expenditures are within budget appropriations.

Near the beginning of February, the City holds a Council retreat to discuss the goals of the budget. During this time, the Mayor meets with the City Council to discuss thoughts, goals, and ideas related to the budget before a draft is prepared.

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

Review

During April, the City Council holds work sessions to review, consider, and finalize the proposed budget for distribution to the Public in the beginning of May. At this time, the Council holds a public hearing and departments are presented with the proposed budget. Through May and the beginning of June, the Mayor and Council seek public input and make necessary changes to the budget to prepare for final adoption.

Adoption

Following review, the proposed final budget is made publicly available and a final public hearing is held in June. At this time, the budget is once again considered by the City Council, amended if necessary, and adopted as the final budget for the following fiscal year.

Amendments

Following adoption of the final budget, the City Council can make some amendments as allowed under State law. The Budget Committee may assist in the amendment process by making recommendations to the Council on proposed amendments. In some cases, such as proposed appropriation increases in a governmental fund, a public hearing must be held.

Budget Calendar

The City's 2013 fiscal year begins on July 1, 2012 and ends one year later on June 30, 2013. Therefore, this budget is referred to as the *Fiscal Year 2013 (i.e. July 2012 – June 2013) Budget*. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

DATE	ITEM	COMMENT
Ongoing Every Thursday 10 a.m. - 12 noon 1 p.m. – 4 p.m.	Financial Status Meeting with Budget Committee Begin by distributing fund manager workbooks in January	REVIEW <ul style="list-style-type: none"> • City Priority/Balancing Guidelines • Budget reduction process/Dept participation • Use of Fund Balance • Set-asides and assumptions • Balancing Options • Current and forecast revenue
February 7, 2012	City Council Meeting: Council Meeting dedicated to discussing budget.	Council members/Mayor and Department Heads to share thoughts, ideas, priorities and goals budget draft is completed.
February 16, 2012	Fund Manager/Department Head Assignment Due	Return via e-mail <ul style="list-style-type: none"> • Fund Narratives • Employee/Capital Outlay Requests • Budget Line Item • Capital Facility Budget
February 23, 2012	Fund Managers begin meeting with Budget Committee	*Meetings scheduled for each Thursday until March 15 th .
March 23, 2012	Draft Budget Completed	
March 28, 2012	Distribution to council	Proposed budget delivered to Council
April 3, 2012	City Council Budget Review	Meeting held at work session of City Council
April 17, 2012	City Council Budget Review	Meeting held at work session of City Council
May 1, 2012	Distribution to Public	Proposed budget delivered
May 1, 2012	Public Hearing	Adoption of Preliminary Proposed Budget
June 19, 2012	Final Public Hearing	Adoption of Proposed 2012-2013 Budget

Note: The 2012-2013 Budget Calendar complies with the requirements outlined in the Utah State Code. Contained in the Appendix is a summary of the State Code requirements for adopting the budget.

Utah State Code Requirements

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	By first regularly scheduled council meeting in May, budget officer shall prepare file with council a tentative budget. The tentative budget is to be reviewed and tentatively adopted by the council. During this meeting, the council will establish a time and place of hearing to adopt the final budget.
10-6-112	Tentative budget shall be public record available for inspection for at least ten days prior to adoption of final budget.
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	Final adjustments to tentative budget by council after public hearing.
10-6-118	By June 22, the proposed tax rate and budget is adopted by resolution or ordinance. If 59-2-924 (3) there is no increase in the certified tax rate, a final budget is adopted by June 22. Copy of budget to be certified by budget officer and filed with State Auditor within 30 days of 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.
10-6-125	Council may, by resolution, transfer unexpended appropriation from one department to another department within the same fund.
10-6-127	Budgets in budgetary funds (Utah Code, Section 10-6-109) may be increased by resolution after public hearing (Utah Code, Section 10-6-113 & 114).
10-6-128	Final amendments to the current year budget shall be adopted by the council by last day of fiscal year City funds.



Section III

EAGLE
MOUNTAIN

Financial Summaries

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Financial Summaries

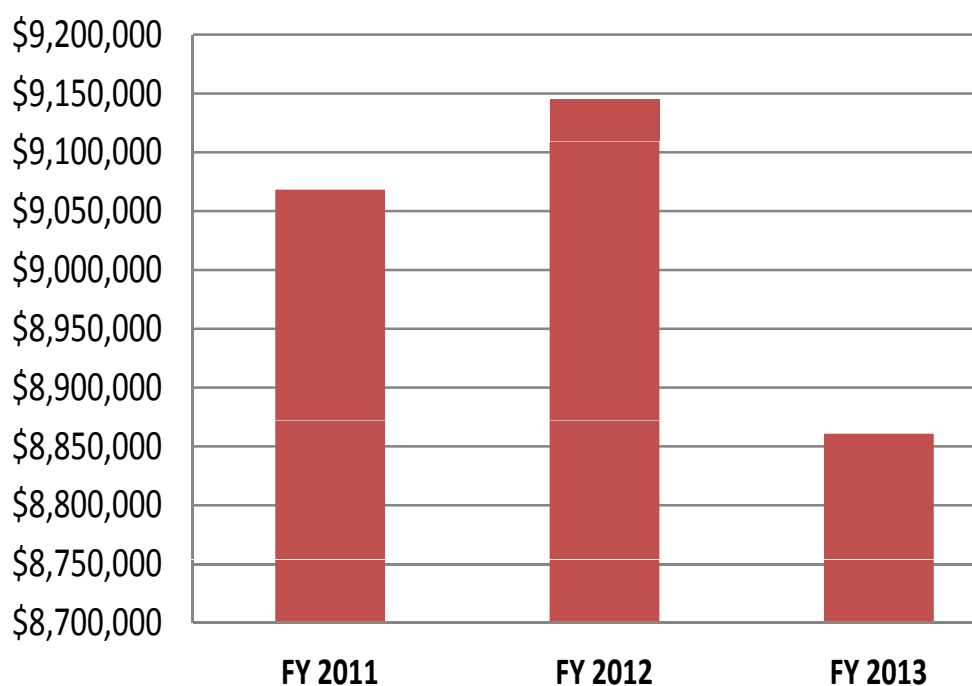
Based on expenditures from all funds (General, Enterprise, Capital Facilities, Debt Service, and Internal Service), the City's total adopted budget for FY 2012-13 is \$48,591,850. The following table summarizes the FY 2012-13 (2011 Actuals, 2012 Approved, & 2013 Proposed) budget by fund type—in comparison with that of the previous two fiscal years.

Budget Summary by Fund Type				
Fund	2011 Actual	2012 Approved	2013 Proposed	Increase/(Decrease)
General	\$9,068,253	\$9,145,260	\$8,860,750	\$ (284,510.33)
Capital Projects	\$1,441,808	\$12,500,000	\$16,451,173	\$ 3,951,173.00
Enterprise	\$12,855,505	\$15,880,593	\$17,778,894	\$ 1,898,301.00
Debt Service	\$5,256,746	\$3,621,874	\$5,164,221	\$ 1,542,347.00
Internal Service	\$175,246	\$263,008	\$336,812	\$ 73,804.00
Total	\$28,797,558	\$41,410,735	\$48,591,850	\$7,181,115

Major Funds: represents the significant activities of the City and basically include 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.

General Fund (Major):

General Fund expenditures will decrease in Fiscal Year 2013 by 3.11% from \$9.15 million in FY 2012 Approved to \$8.86 million in FY 2013. The increase is primarily due to increases in the materials, supplies, and services category.



Capital Projects Fund (Major):

For FY 2012-13, Capital Projects expenditures are expected to increase approximately by 31.61% to \$16,451,173. This increase is due in part to projects that were approved for FY 2012, but due to project delays, will be paid out this fiscal year. The subsequent capital projects are proposed to expend the following expense:

- \$2.3 million for Pony Express Parkway Trails
- \$6.8 million the for the Central Water Project Pipeline and Pump Station
- \$3.74 million for the 138 kV Line (Electrical Distribution Redundancy)
- \$2.3 million for the electrical substation

The purpose of these capital projects is to ensure that the City has the capacity to handle citizen usage, increased commercial activity, and to protect the City in the case of a power outage.

Enterprise Fund (Major):

In general, the City's Enterprise Funds have seen a gradual increase from previous years as the City continues to grow, and this year is no exception. Enterprise expenditures are expected to increase by 11.95% from \$15.89 million to \$17.78 million. These increases in expenses are associated with the rising costs of running and maintaining the Water, Storm Drain, Gas and Electric Departments.

Debt Service (Major):

In regards to the Debt Service fund, the city has approved expenditures in the amount of \$5,164,221. This represents a 42.58% increase from FY 2012 Approved of \$3.6 million in expected expenditures. The increase in expenditures is due to the City bonding for a 138kV line and electrical sub-station. As with capital projects, this bond is for the purpose of increasing the City's electrical capacity for residential needs and commercial growth within the City.

Internal Service (Non Major):

The Internal Service fund has significantly seen a decrease within the last three years as the City strives to spend more conservatively during the current economic conditions. The City aims to focus funds mainly on maintenance and fuel. Major vehicle purchasing is currently on hold as the City implemented internal budget concessions to save money. Internal Service funds are expected to increase by 28.06% from \$263,008 to \$336,812.

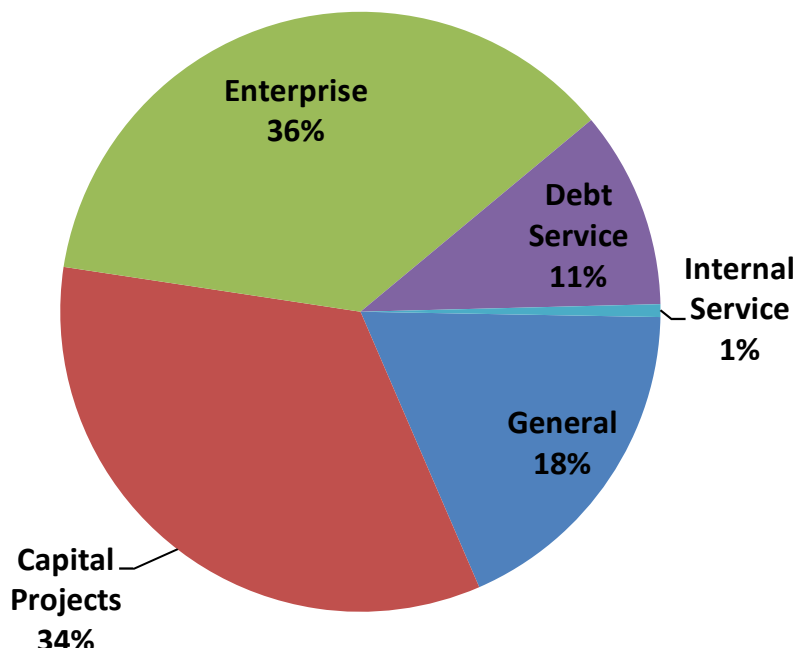
Consolidated Financials

Three-Year Consolidated and Fund Financial Schedule

The total operating budget for Eagle Mountain's combined funds for Fiscal Year 2013 amounts to \$48.6 million which is an increase of 45.5% from the 2012 Projected of \$33.4 million. This increase is mostly due to capital projects as there are new projects that require funding: Central Water Project Pipeline and Pump Station, 138 kV Transmission Line, and electrical substation to name a few. The chart below provides a comparison of budgeted expenditures for all funds from 2011 to 2013 (2011 Actuals, 2012 Projections, & 2013 Proposed) and the pie chart (below) depicts 2013 expenditures for all funds.

Consolidated Overview				
Fund	2011 Actual	2012 Projected	2013 Proposed	Increase/(Decrease)
General	\$9,068,253	\$9,145,260	\$8,860,750	\$ (284,510.33)
Capital Projects	\$1,441,808	\$4,493,743	\$16,451,173	\$ 11,957,430.00
Enterprise	\$12,855,505	\$15,880,593	\$17,778,894	\$ 1,898,301.00
Debt Service	\$5,256,746	\$3,621,874	\$5,164,221	\$ 1,542,347.00
Internal Service	\$175,246	\$263,008	\$336,812	\$ 73,804.00
Total	\$28,797,558	\$33,404,478	\$48,591,850	\$15,187,372

Summary of All Funds for 2013



To assist in tracking changes in the City revenues and expenditures over several years, the following 3-year Consolidated & Fund Financial Schedules provides:

1. A summary of revenues and expenditures as well as other financing sources and uses
2. An overview of the total resources budgeted by Eagle Mountain
3. Compares the projected revenues and planned expenditures for FY 2011-2013 as approved by the City Council.

Consolidated Financials

Governmental Funds

	General Fund			Debt Service Fund			Capital Projects Fund		
	2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed
Revenues									
Property Taxes	\$1,045,201	\$1,102,001	\$1,105,000						
Sales and Service Taxes	\$3,299,605	\$3,540,150	\$3,514,000						
Other Taxes & Assessments				\$833,525	\$825,512	\$882,323			
Licenses, Permits and Fees	\$522,574	\$489,821	\$451,000						
Intergovernmental Revenue	\$269,167	\$385,000	\$220,000				\$468,039	\$11,029,033	\$16,132,840
Charges for Services	\$511,191	\$492,444	\$513,100						
Fines and Forfeitures	\$377,953	\$343,413	\$343,500						
Miscellaneous Revenue	\$407,499	\$392,876	\$390,990	\$27,674	\$153,725	\$13,500	\$767	\$1,042	\$185,000
Operating Revenue									
Transfers	\$2,328,630	\$2,212,000	\$2,344,000	\$3,064,156	\$2,966,547	\$4,060,398	\$230,142		\$92,840
Capital Financing									
Developer Fees				\$212,807	\$210,621	\$208,000	\$127,248		
Total Revenues	\$8,761,820	\$8,957,705	\$8,881,590	\$4,138,162	\$4,156,405	\$5,164,221	\$826,195	\$11,030,075	\$16,410,680
Expenditures									
General Government	\$4,307,824	\$4,261,118	\$3,981,000						
Public Works	\$1,357,549	\$1,468,887	\$1,454,720						
Public Safety	\$3,298,336	\$3,319,324	\$3,318,817						
Debt Service				\$5,256,746	\$3,621,874	\$5,164,221	\$78,586	\$3,895,000	\$16,451,173
Operations & Maintenance									
Capital Outlay							\$1,363,216	\$598,743	
Transfers & Contributions	\$104,545	\$95,930	\$106,213						
Total Expenditures	\$9,068,253.30	\$9,145,260.06	\$8,860,749.76	\$5,256,745.50	\$3,621,874.48	\$5,164,221.26	\$1,441,801.79	\$4,493,743.00	\$16,451,173.00
Net Increase (Decrease) in Fund Balance	\$ (306,433)	\$ (187,555)	\$ 20,840	\$ (1,118,583)	\$ 534,531	\$ (0)	\$ (615,607)	\$ 6,536,332	\$ (40,493)
Cash Balance Beginning of Year	\$1,360,050	\$1,053,617	\$866,062	\$3,231,326	\$2,112,743	\$2,647,274	\$1,120,288	\$504,681	\$7,041,013
Cash Balance End of Year	\$1,053,617	\$866,062	\$886,902	\$2,112,743	\$2,647,274	\$2,647,273	\$504,681	\$7,041,013	\$7,000,520

	Internal Service Fund			Total Governmental Funds		
	2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed
Revenues						
Property Taxes				\$1,045,201	\$1,102,001	\$1,105,000
Sales and Service Taxes				\$3,299,605	\$3,540,150	\$3,514,000
Other Taxes & Assessments				\$833,525	\$825,512	\$882,323
Licenses, Permits and Fees				\$522,574	\$489,821	\$451,000
Intergovernmental Revenue				\$737,207	\$11,414,033	\$16,352,840
Charges for Services				\$511,191	\$492,444	\$698,100
Fines and Forfeitures				\$377,953	\$343,413	\$343,500
Miscellaneous Revenue	\$1,607	\$8,588		\$437,546	\$556,232	\$589,490
Operating Revenue						
Transfers	\$313,848	\$227,050	\$250,092	\$5,936,776	\$5,405,597	\$6,747,330
Capital Financing						
Developer Fees				\$340,055	\$210,621	\$208,000
Total Revenues	\$315,455	\$235,638	\$250,092	\$14,041,632	\$24,379,824	\$30,891,583
Expenditures						
General Government				\$4,307,824	\$4,261,118	\$3,981,000
Public Works				\$1,357,549	\$1,468,887	\$1,454,720
Public Safety				\$3,298,336	\$3,319,324	\$3,318,817
Debt Service	\$10,433			\$5,345,765	\$7,516,874	\$5,164,221
Operations & Maintenance	\$162,017	\$179,459	\$201,813	\$162,017	\$179,459	\$201,813
Capital Outlay	\$2,796	\$83,550	\$135,000	\$1,366,012	\$682,293	\$16,586,173
Transfers & Contributions				\$104,545	\$95,930	\$106,213
Total Expenditures	\$175,246.04	\$263,008.84	\$336,812.80	\$15,942,047	\$17,523,886	\$30,812,957
Net Increase (Decrease) in Fund Balance	\$ 140,208	\$ (27,370)	\$ (86,721)	\$ (1,900,414)	\$ 6,855,937	\$ 78,626
Cash Balance Beginning of Year	\$157,594	\$297,802	\$270,432	\$5,869,258	\$3,968,843	\$10,824,781
Cash Balance End of Year	\$297,802	\$270,432	\$183,711	\$3,968,843	\$10,824,781	\$10,903,407

Consolidated Financials

Enterprise Funds

		Water Fund			Sewer Utility			Electric Utility		
		2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed
	Revenues									
	Charges for Services	\$2,204,093	\$2,241,448	\$2,422,000	\$2,376,046	\$2,485,170	\$2,500,000	\$6,473,571	\$6,766,850	\$7,048,000
	Connection and Service Fees	\$46,000	\$45,136	\$50,000	\$17,751	\$8,000	\$10,000	\$149,209	\$107,526	\$140,000
	Impact Fee				\$80,000					
	Miscellaneous Revenue	\$110,876	\$8,500	\$8,500	\$31,220	\$10,000	\$10,000	\$109,240	\$16,823	\$15,000
	Transfers		\$1,462,500					\$385,000	\$240,000	\$330,000
	Capital Financing									
	Developer Fees	\$402,054			\$56,949			\$205,257		
	Total Revenues	\$2,763,022	\$3,757,584	\$2,480,500	\$2,561,966	\$2,503,170	\$2,520,000	\$7,322,277	\$7,131,200	\$7,533,000
	Expenditures									
	Personnel	\$365,401	\$366,378	\$386,804	\$274,395	\$411,911	\$384,773	\$555,225	\$595,872	\$601,087
	Materials, Supplies & Services	\$264,243	\$198,542	\$297,150	\$451,113	\$710,092	\$802,800	\$4,117,792	\$4,505,572	\$4,981,150
	Interfund Transactions	\$1,236,517	\$1,084,196	\$1,223,064	\$420,000	\$1,083,094	\$1,020,241	\$607,299	\$675,678	\$674,500
	Debt Service				\$517,620			\$780,452	\$768,290	\$1,596,000
	Capital Outlay	\$3,845	\$476,646	\$80,000				\$19,325		\$261,905
	Total Expenditures	\$1,870,006	\$2,125,762	\$1,987,018	\$1,663,128	\$2,205,097	\$2,207,815	\$6,080,093	\$6,545,413	\$8,114,641
	Net Increase (Decrease) in Fund Balance	\$ 893,016	\$ 1,631,822	\$ 493,482	\$ 898,838	\$ 298,073	\$ 312,185	\$ 1,242,184	\$ 585,787	\$ (581,641)
	Cash Balance Beginning of Year	\$6,298	\$3,570,437	\$5,202,259	\$1,095,125	\$1,020,279	\$1,318,352	\$3,140,639	\$3,144,172	\$3,729,959
	Cash Balance End of Year	\$3,570,437	\$5,202,259	\$5,695,741	\$1,020,279	\$1,318,352	\$1,630,537	\$3,144,172	\$3,729,959	\$3,148,317

		Gas Utility			Solid Waste			Golf Fund		
		2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed
	Revenues									
	Charges for Services	\$4,663,632	\$5,021,493	\$4,651,500	\$931,582	\$976,366	\$985,000			
	Connection and Service Fees	\$137,471	\$106,518	\$125,000	\$6,047	\$17,567	\$25,000			
	Impact Fee									
	Miscellaneous Revenue	\$139,232	\$12,951	\$11,500	\$10,476			\$26,280	\$26,279	\$25,000
	Transfers									
	Capital Financing									
	Developer Fees									
	Total Revenues	\$4,940,335	\$5,140,962	\$4,788,000	\$948,106	\$993,934	\$1,010,000	\$26,280	\$26,279	\$25,000
	Expenditures									
	Personnel	\$315,988	\$457,373	\$388,475						
	Materials, Supplies & Services	\$2,704,727	\$1,934,289	\$2,230,250	\$769,093	\$799,000	\$800,000	\$161,350	\$113,600	
	Interfund Transactions	\$511,450	\$526,918	\$510,684	\$90,000	\$90,000	\$275,000	\$3,000	\$30,000	\$30,000
	Debt Service	\$137,727	\$832,310	\$1,064,000						
	Capital Outlay		\$40,739							
	Total Expenditures	\$3,669,892	\$3,791,629	\$4,193,409	\$859,093	\$889,000	\$1,075,000	\$164,350	\$143,600	\$30,000
	Net Increase (Decrease) in Fund Balance	\$ 1,270,443	\$ 1,349,334	\$ 594,591	\$ 89,013	\$ 104,934	\$ (65,000)	\$ (138,070)	\$ (117,321)	\$ (5,000)
	Cash Balance Beginning of Year	\$4,079,259	\$5,630,394	\$6,979,728	\$28,660	\$121,258	\$226,192	\$343,354	\$343,354	\$226,033
	Cash Balance End of Year	\$5,630,394	\$6,979,728	\$7,574,319	\$121,258	\$226,192	\$161,192	\$343,354	\$226,033	\$221,033

Consolidated Financials

Enterprise Funds

		Storm Drain			Total Enterprise Funds		
		2011 Actual	2012 Projected	2013 Proposed	2011 Actual	2012 Projected	2013 Proposed
	Revenues						
	Charges for Services	\$189,279	\$219,358	\$225,000	\$16,838,204	\$17,710,685	\$17,831,500
	Connection and Service Fees				\$356,477	\$284,747	\$350,000
	Impact Fee				\$80,000	\$0	\$0
	Miscellaneous Revenue	\$17,754			\$445,078	\$74,554	\$70,000
	Transfers				\$385,000	\$1,702,500	\$330,000
	Capital Financing						
	Developer Fees				\$664,260	\$0	\$0
	Total Revenues	\$207,033	\$219,358	\$225,000	\$18,769,019	\$19,772,486	\$18,581,500
	Expenditures						
	Personnel	98059.13	\$107,915	\$108,595	\$1,609,068	\$1,939,448	\$1,869,734
	Materials, Supplies & Services	\$23,072	\$64,019	\$29,100	\$8,491,390	\$8,325,115	\$9,140,450
	Interfund Transactions	\$28,000	\$8,160	\$33,316	\$2,896,266	\$3,498,046	\$3,766,805
	Debt Service				\$1,435,799	\$1,600,600	\$2,660,000
	Capital Outlay	\$8,880			\$32,050	\$517,384	\$341,905
	Total Expenditures	\$158,011	\$180,093	\$171,011	\$12,855,505	\$15,880,593	\$17,778,894
	Net Increase (Decrease) in Fund Balance	\$ 396,762	\$ 39,264	\$ 53,989	\$ 5,913,514	\$ 3,891,893	\$ 802,606
	Cash Balance Beginning of Year	\$221,033	\$49,022	\$88,286	\$8,914,368	\$13,878,916	\$17,770,809
	Cash Balance End of Year	\$49,022	\$88,286	\$142,276	\$13,878,916	\$17,770,809	\$18,573,415

Fund Balance

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 18% must be included in the appropriations of the next fiscal year.

Eagle Mountain City accumulates fund balances in its various funds for the following reasons: (1) to avoid short-term debt that might be needed to provide working capital, (2) to meet unexpected expenditures as the result of an emergency, (3) to secure the City's debt and its bond rating, (4) to accumulate funding for planned capital expenditures including the replacement of capital assets, and to meet reserve requirements for liabilities already incurred but not yet paid.

All excess funds are invested consistent with the State Money Management Act (*see* U.C.A. 51-7). The resultant interest income is used as an additional revenue source in each fund.

Changes in Fund Balance

During FY 2013, the balance of the Capital Projects Fund is projected to decrease by \$40,493 or -0.58%. The decrease is due to extended projects from the previous year which include pulverizing and repaving streets, finishing up the new Mid-Valley Quad Park and putting in sod and a sprinkler system at the new

Smith Ranch Park. Additional projects are the Pony Express Parkway Trail (\$2.3 million), CWP Pipeline (\$6.8 million), 138 kV Line (\$3.74 million), and substation (\$2.3 million). The funds in the Capital Projects Fund have been accumulated over several years in order to fund these projects without issuing debt.

The Internal Service Fund balance is projected to decrease in FY 2013 by \$131,721 or -32.07% as fleet maintenance is proposed to increase by 29% from last year. FY 2012 was a low year for maintenance, and because of this, we are expecting to see a rise in mechanic repairs this year. These funds will come from reserves accumulated for this purpose.

Fund Balance			
Fund	Beginning Fund Balance (July 1, 2012)	Ending Fund Balance (June 30, 2013)	Increase/(Decrease)
General	\$866,062	\$886,902	2.41%
Capital Projects	\$7,041,013	\$7,000,520	-0.58%
Enterprise	\$17,770,809	\$18,573,415	4.52%
Debt Service	\$2,647,274	\$2,647,273	0.00%
Internal Service	\$270,432	\$183,711	-32.07%
Total	\$28,595,590	\$29,291,821	-25.72%

General Fund

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.

As the City's primary operating fund, 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.

Revenue Summary

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

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

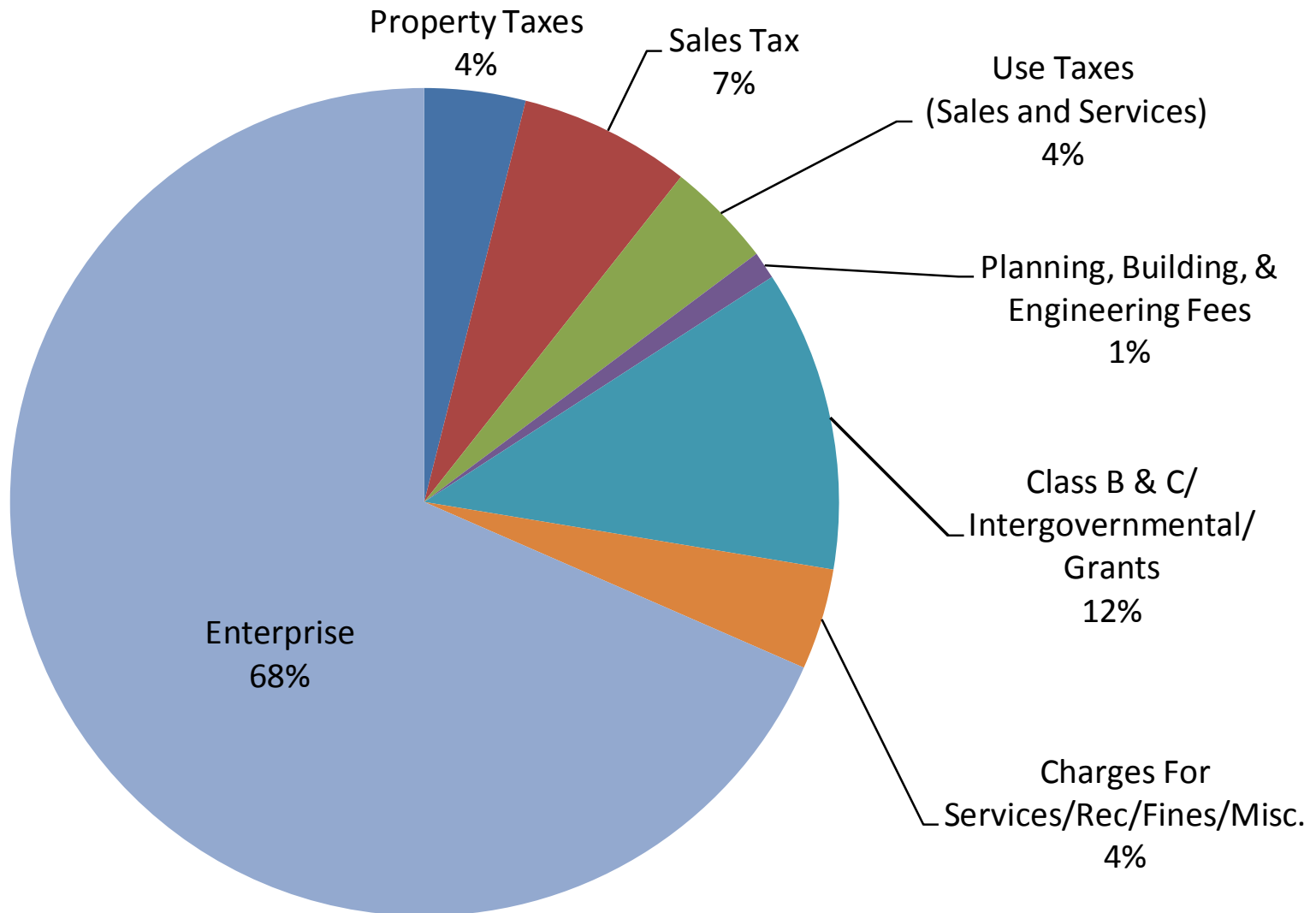
Revenue Estimates are based on judgment that incorporates information provided by: the various analytical methods; known, and potential, legislative and political impacts; and national, state, and local issues and conditions that are likely to affect local revenue sources.

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

Taking all factors into account, the City's total General Fund revenues are projected to increase by an approximate 6% percent change over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next twelve months.

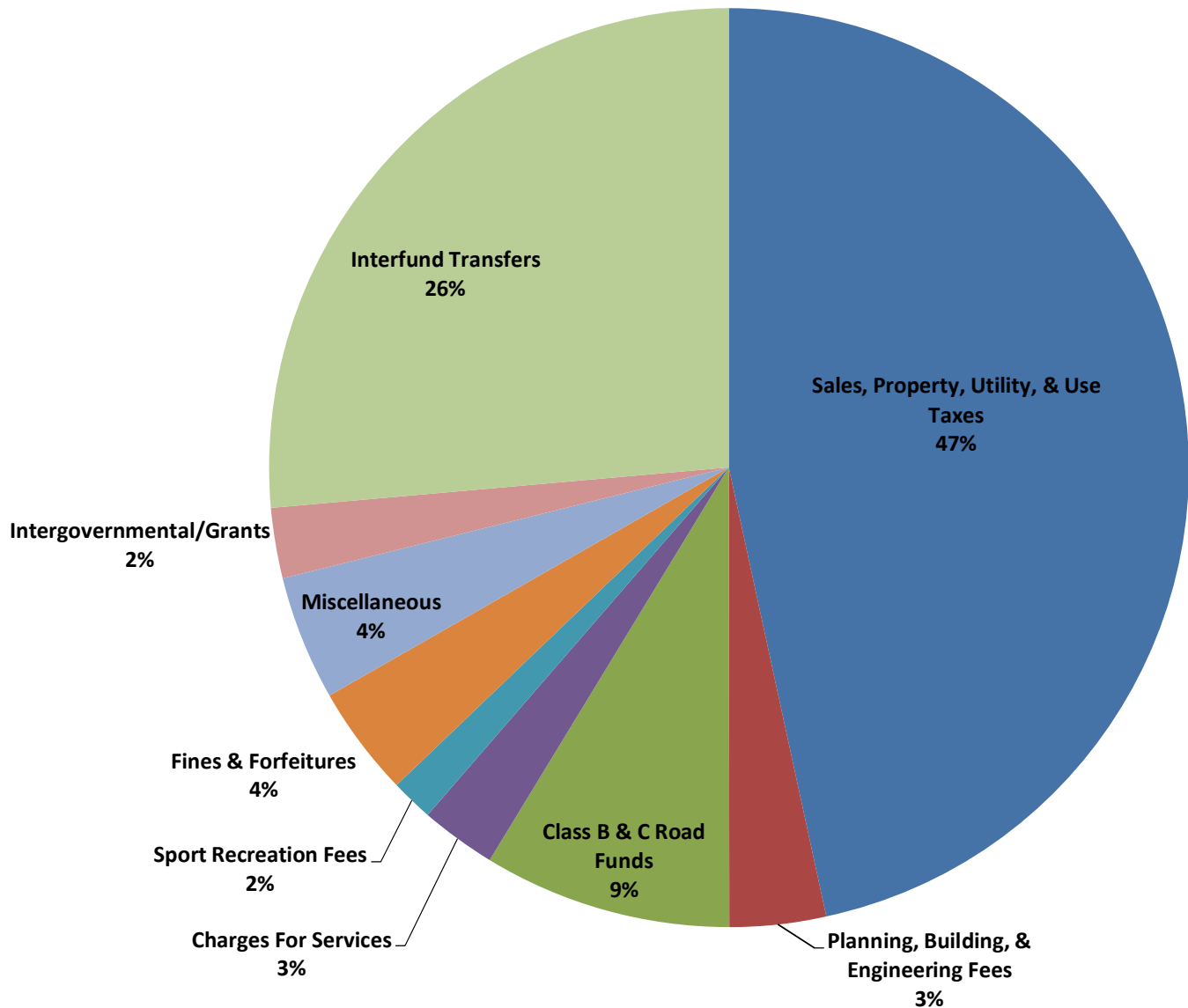
Revenues

Summary of Total Revenue Sources



Revenues

Summary of General Fund Revenue Sources



Revenues

Enterprise/Utility Funds (68%)

Enterprise revenues make up 68% of total revenues of appropriated funds. Enterprise funds are established to account for the operations of utility services. As such, these funds are to be handled on the same basis as similar privately-owned utilities or other business organizations. Each enterprise that provides a different service has a separate fund account. Eagle Mountain City has seven enterprise funds: Golf, Storm Drain, Solid Waste, Water, Sewer, Electric and Natural Gas.

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

General Fund Revenues

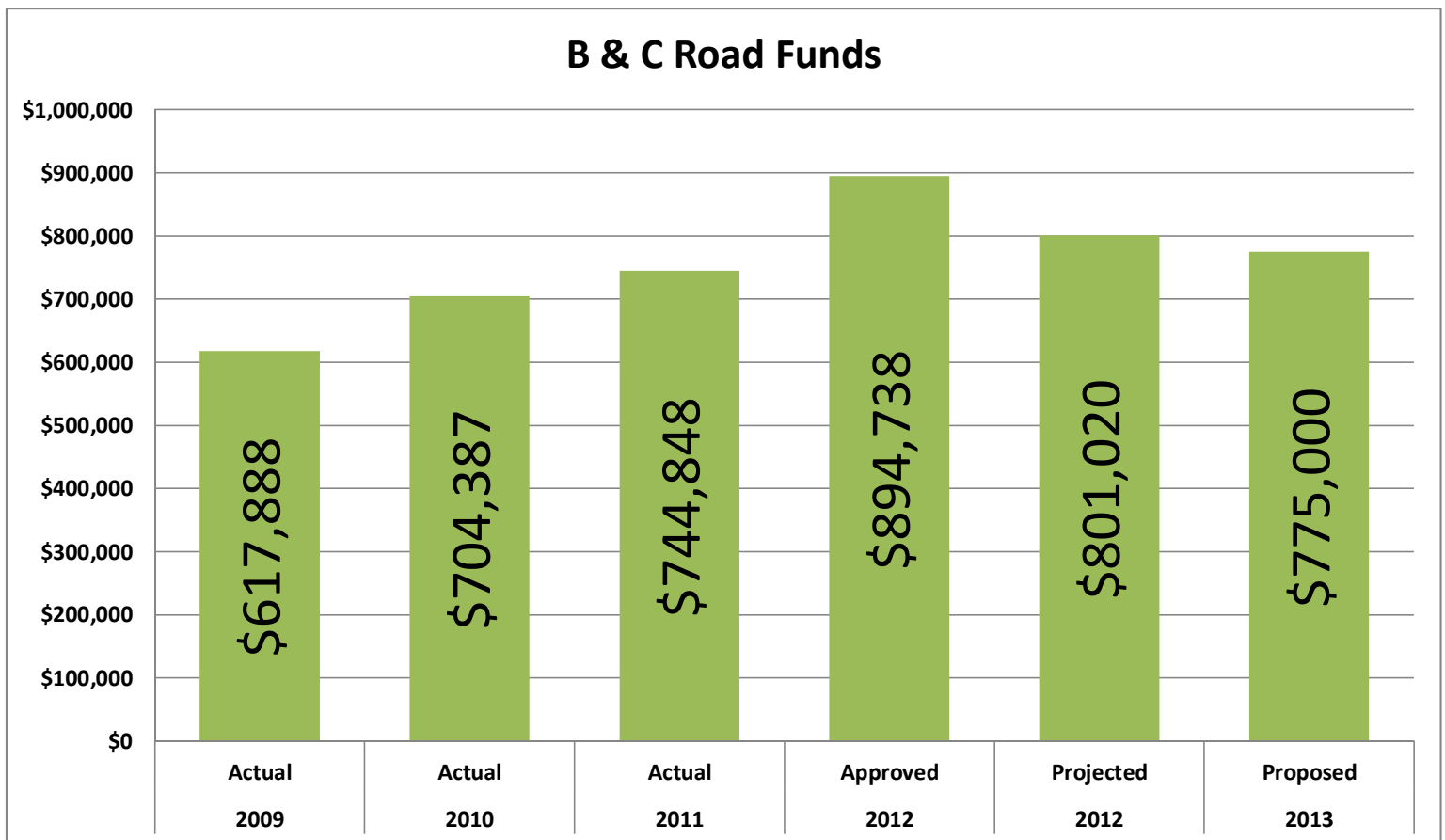
The City has a variety of revenue sources for the General Fund. These revenues may be considered either general purpose or departmental revenues. General purpose revenues are sources of revenues that are not generated by a particular service and include sources such as: sales tax, property tax, vehicle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

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

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

B&C Funds/Intergovernmental/Grants (12%)

The B&C and Intergovernmental revenues make up 12% of total revenues of appropriated funds. It is anticipated that the City will receive \$775,000 in B & C Road funds. These are funds distributed by the State according to a formula which takes into account cities' population and the total number of road mileage within a city. These funds are restricted to road improvements. There is also a \$2.22 million grant that the City is expected to receive for the implementation of the Pony Express Parkway Trail. The City's real cost for this grant is \$80,000.

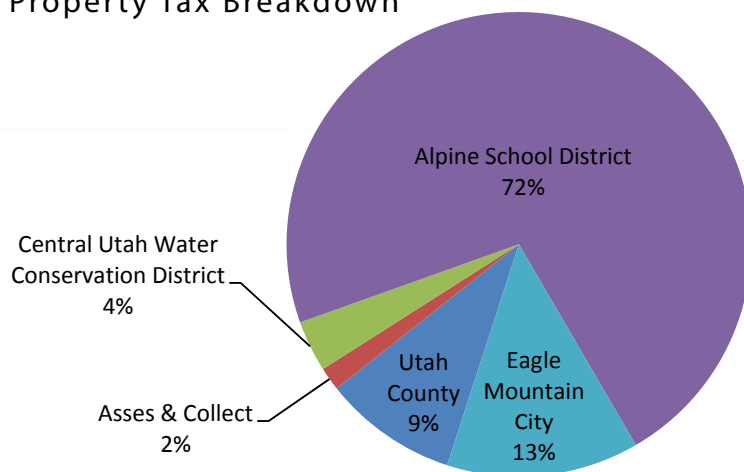


Revenues

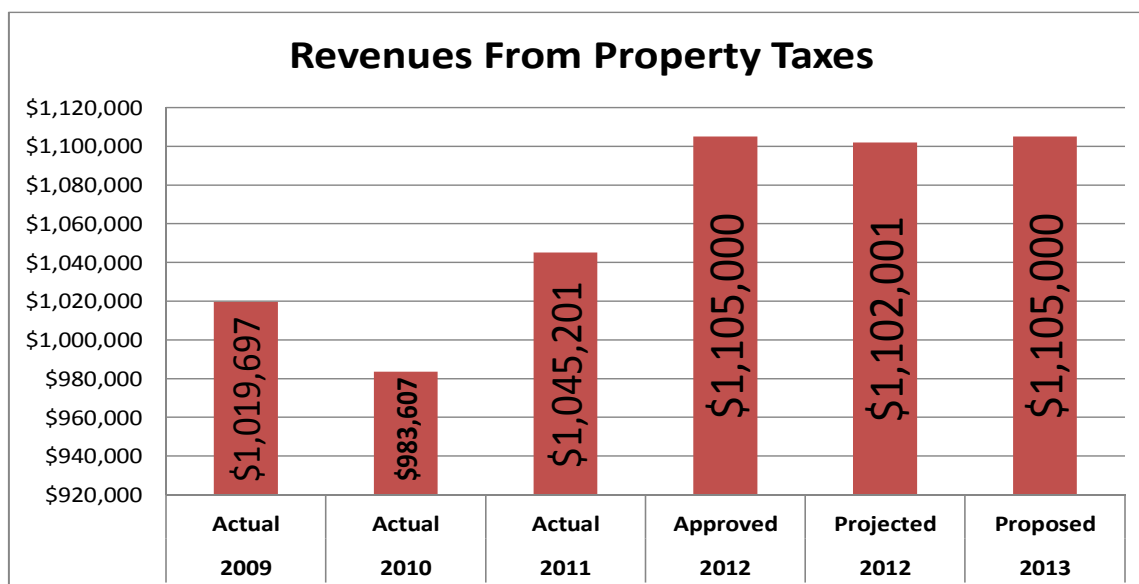
Property Tax

Property tax is Eagle Mountain City's second largest source of tax revenue in 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 allocated according to state law 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 2012 certified tax rate is the 7th lowest in Utah County at 0.1668%. Primary residences are taxed at 55% of the assessed value while secondary residences are taxed at 100% of the assessed value. The City receives about 13% of what Eagle Mountain residents pay in property taxes (see pie graph below).

Property Tax Breakdown

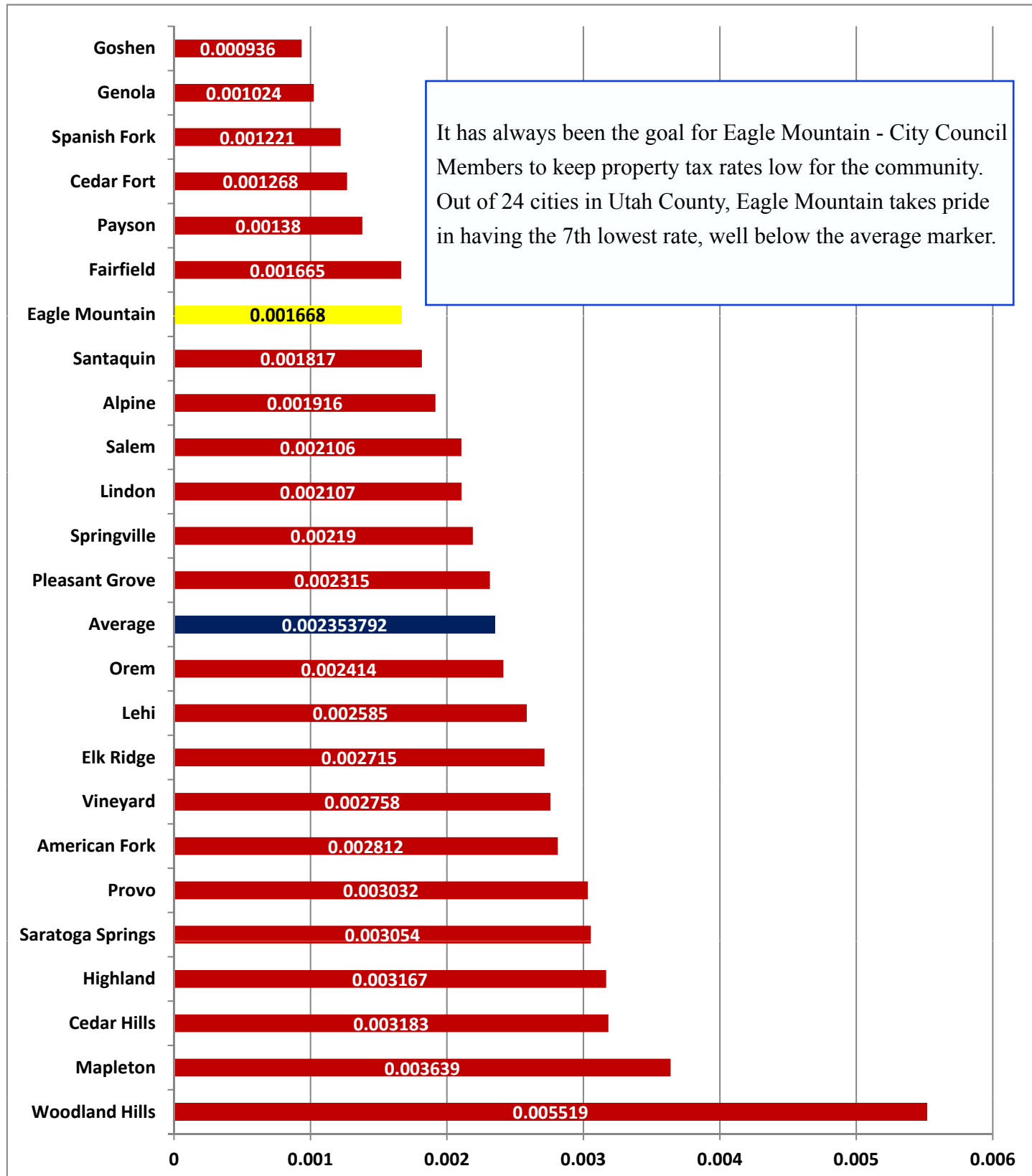


For FY 2013 property tax revenue (see bar graph below) is estimated at \$1,105,000, which represents a similar projection with the previous year (as projected delinquent property taxes are taken into account). The Budget Committee is confident that revenues will probably be even higher than what is projected, but it is the committee's policy to be extra conservative in revenue calculations.



Revenues

Utah County Tax Rates - Tax Year 2012

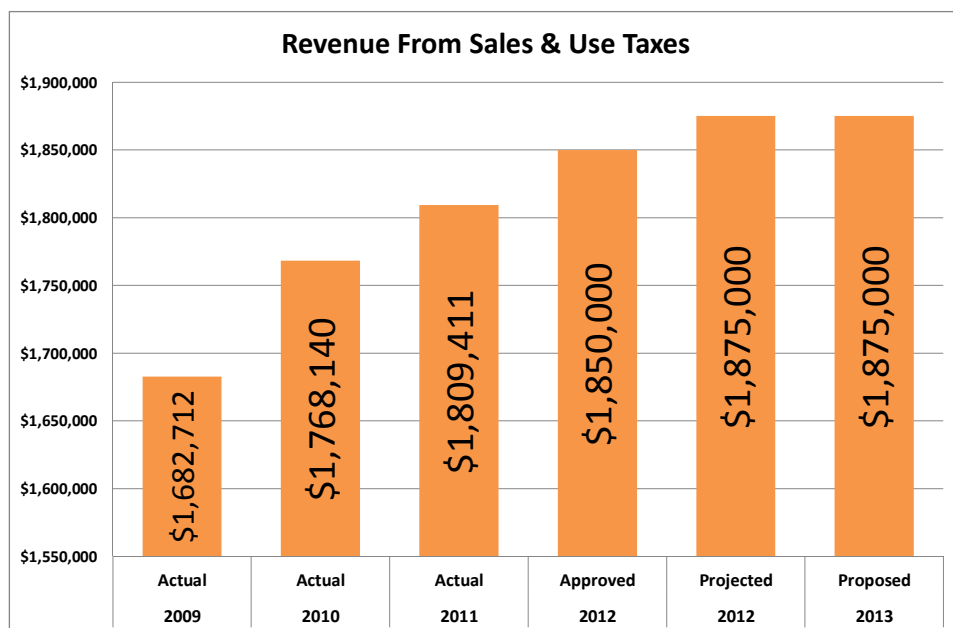
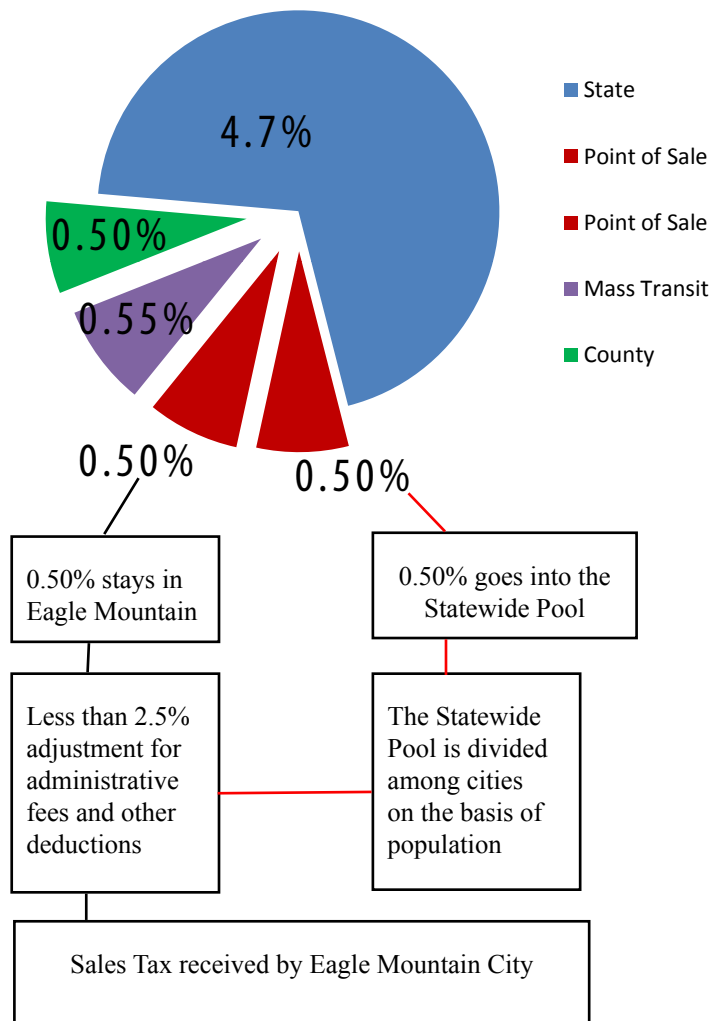


Revenues

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. 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. Of the 6.75% sales tax collected by the State, the City receives one-half of 1% of the taxable sales within Eagle Mountain. The other half of 1% is distributed according to cities' population numbers (see chart on the right). Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 21.0% of all General Fund revenues for FY 2013 projected figures.

6.75% is collected on all applicable sales

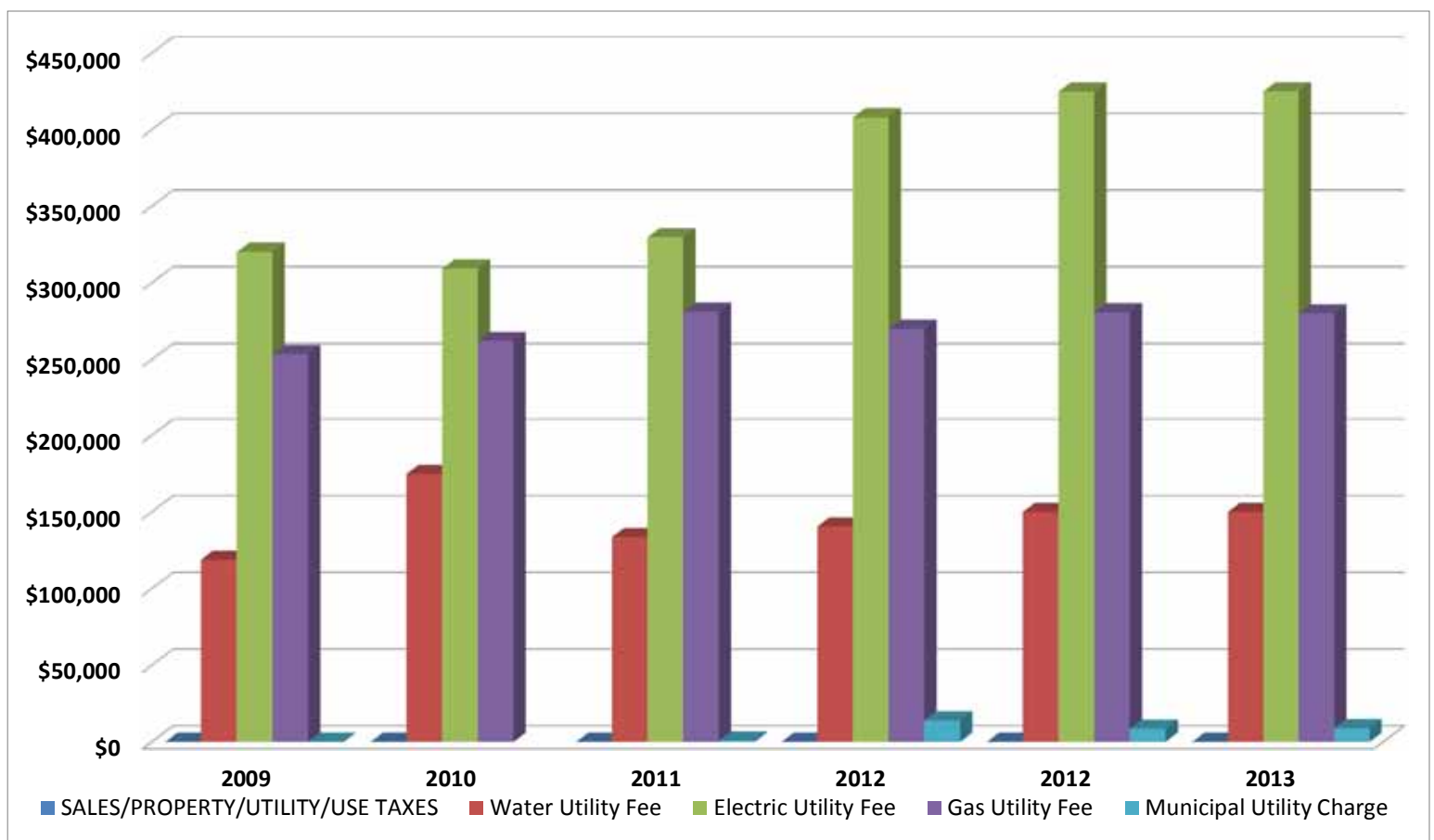


Projections indicate that the economy will be somewhat positive in the City. Eagle Mountain will continue to see a slight increase in sales tax revenue due to two factors: (1) the new businesses that are expected to move in FY 2013 into the City; and (2) the portion of the City's revenue linked to population, as Eagle Mountain City is still seeing growth. Building permits have been averaging 14 per month. For this reason sales tax revenues are conservatively proposed at \$1,875,000, to match 2012 Projected.

Revenues

Utility Tax

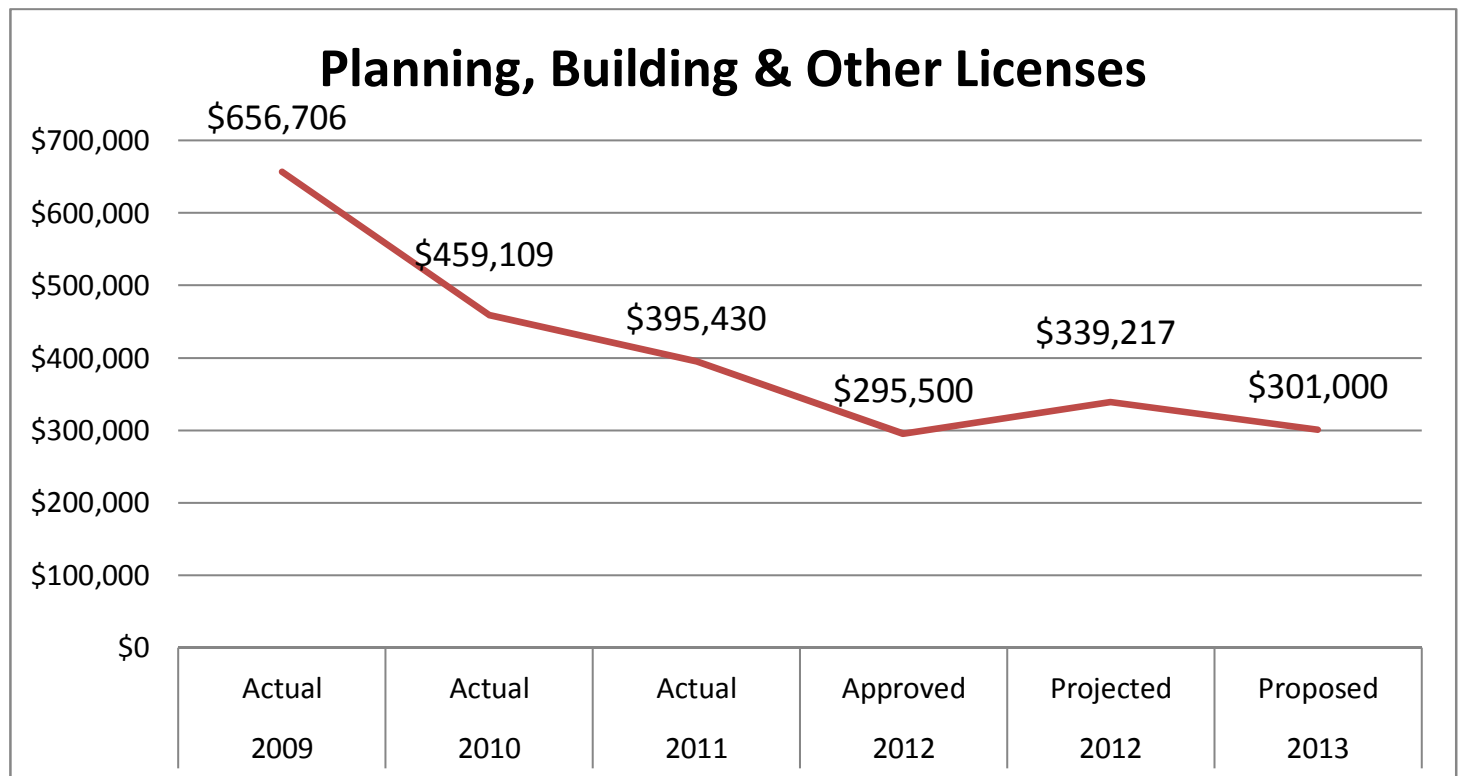
State law authorizes cities to collect up to 6% on utilities operating within city boundaries. Since Utility Tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. Since FY 2005, revenue in this category has steadily increased due to increased commercial and residential development. For FY 2013, the Utility Tax revenue is proposed at \$864,000 which represents a slight increase over the FY2012 projected figure. The City has low property and utility rates compared to surrounding cities. *Utility Taxes* are expected to increase slightly due to population trends and a subtle influx of new residents and businesses attracted to these minimal rates. Utility Tax accounts for 10% of all General Fund revenues.



Revenues

Licenses and Permits

This revenue category consists of various permits and license requirements set by the City for specific services such as business licenses, building permits, and engineering fees. Various departments collect these fees, including the Planning, Building, and Engineering Department. The largest component is building permits, which is estimated at approximately 45% of this revenue category in the upcoming year. In FY 2008 the revenue generated from this source almost equaled the City's Property tax revenue. Since this one-time revenue source is directly related to the amount of construction occurring in the City, a major decline in building permit revenue began in the final quarter of calendar year 2009 with the lack of liquidity generated by the prevalent and risky investment of the finance industry in the sub-prime lending market. FY 2013 revenues are proposed to be \$301,000, representing a slight decrease from the FY 2012 projected figures, but an even bigger decrease from FY 2009 by -118%. Although building permits are expected to grow at a healthy pace, the Building Permit-Plan Check Fee was reduced from 65% of the permit fee to 25% of the permit fee, following the City Council amendment on March 6, 2012 to the Consolidated Fee Schedule. This reduction came about after the Building Department did the fee analysis and felt that they could still cover their building and inspection costs on the plan checks with the reduced fee.



Fines and Forfeitures

This revenue category consists of various types of fines set by the City for utility connect/disconnect fees, late fees, not sufficient funds (NSF) fees, and library fines. For FY 2013, revenue from this category is proposed to be about \$343,500 or 3.91% of the total General Fund revenues.

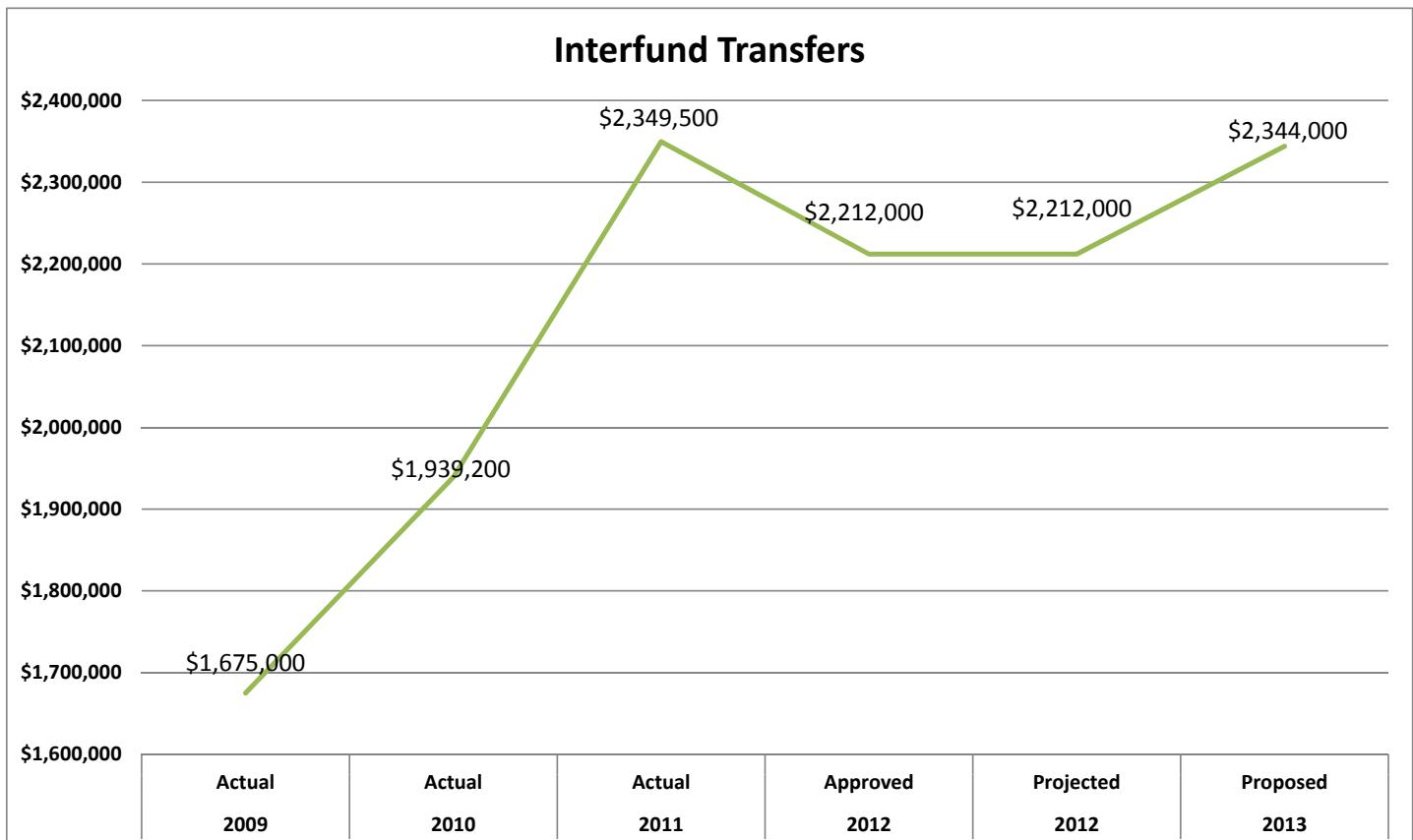
Revenues

Miscellaneous Revenues

This revenue category is made up of a variety of small revenue sources, including sale of tickets to City sponsored events, donations, interest, and fire services. For FY 2013, miscellaneous revenues are estimated at \$390,990, which is a decrease from the previous two years as the expenditures for the Annual Pony Express Days (PED) Celebration has decreased. PED makes up 61% of this revenue category and has a great impact on Miscellaneous Revenues. City Council is committed to seeing that the Pony Express Days Celebration become a self-sufficient activity, which means lowering the expenses and moving forward at a reasonable pace. The Pony Express Days Celebration consist of several activities: such as Demolition Derby sponsorships and revenue tickets, Concert sponsorships and revenue tickets, and Rodeo sponsorships and revenue tickets,

Transfers In

The City Administration identified the amount of general City support costs attributable to providing utility service to the residents of Eagle Mountain. The fees charged for utility services include this overhead cost. The direct costs of services and all related revenue are budgeted in the fund, and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY 2013, the overhead reimbursement is proposed to be \$2.34 million, up +\$132,000 from FY 2012 projected figures. After extensive research, it was determined that some of the Enterprise Funds were not adequately reimbursing the General Fund for services they received. The proposed increase in transfers will rectify this discrepancy.





EAGLE
M O U N T A I N



Section IV

EAGLE MOUNTAIN

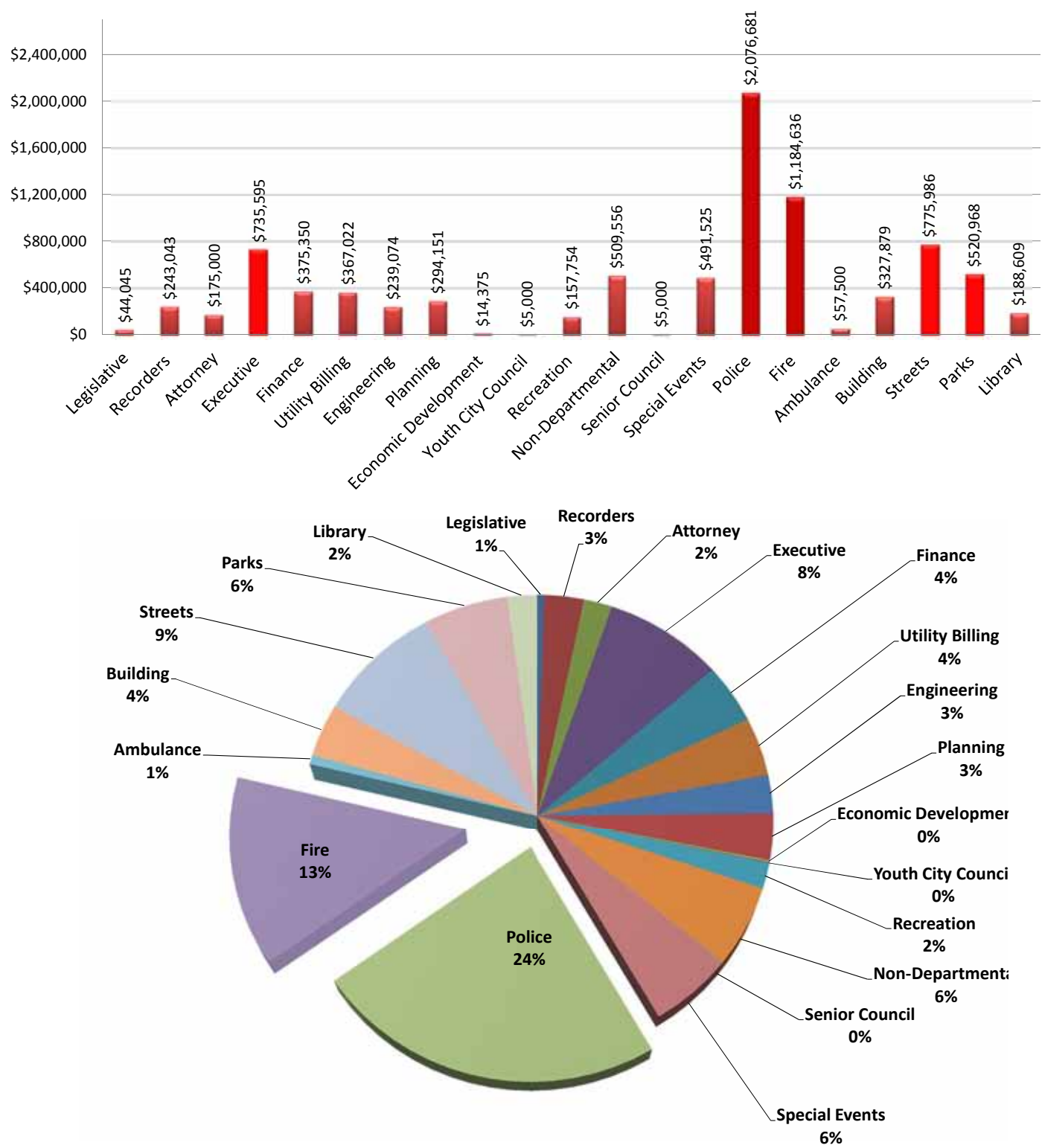
General Fund

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General Fund Overview

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 operation of a municipality.

General Fund Expenditures by Departments



Budget Summary

Budget Appropriation-General Fund

Fund 10- General Fund Revenue & Expenditure Summary						
GENERAL FUND SUMMARY EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	4,331,741	4,338,309	4,302,041	4,137,108	4,360,538	4,303,038
Materials, Supplies & Services	4,044,424	4,400,183	4,626,051	4,470,491	4,525,438	4,379,499
Internalfund Transaction	340,004	-	104,545	95,930	95,930	106,213
Capital Outlay	118,355	8,816	23,205	53,500	51,532	-
Debt Service						
Ending Balance						
Expenditure Total:	8,834,524	8,747,307	9,055,843	8,757,029	9,033,438	8,788,750
Debt Service*- The Payments for debt is now included in the Internalfund Transaction line item						
GENERAL FUND SUMMARY REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Sales, Property, Utility, & Use Taxes	3,693,199	3,816,706	3,912,454	4,117,500	4,140,429	4,139,000
Planning, Building, & Engineering Fees	656,706	459,109	395,430	295,500	339,217	301,000
Class B & C Road Funds	617,888	704,387	744,848	800,000	706,282	775,000
Charges For Services	213,802	224,361	223,370	220,000	233,750	235,000
Sport Recreation Fees	89,301	30,786	41,318	110,000	110,000	133,100
Fines & Forfeitures	422,622	388,765	377,953	379,000	343,413	343,500
Miscellaneous	421,769	321,743	407,499	426,100	392,876	390,990
Intergovernmental/Grants	180,887	311,340	269,167	133,000	385,000	220,000
Impact Fees/Equity Buy Ins						
Interfund Transfers	1,675,000	3,050,761	2,328,630	2,212,000	2,212,000	2,344,000
Revenue Total:	7,971,174	9,307,957	8,700,670	8,693,100	8,862,967	8,881,590
						6,537,590
GENERAL FUND BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Summary Revenue over Summary Expenditures	(863,349)	560,650	(355,173)	(63,929)	(170,471)	92,840
Fund Balance (Deficit)- Beginning:	1,662,749	799,400	1,360,050	1,004,877	1,004,877	834,406
Fund Balance (Deficit)- Ending:	799,400	1,360,050	1,004,877	940,948	834,406	927,246

General Fund-Revenue Details

Fund 10- General Fund Revenue Detail						
SALES/PROPERTY/UTILITY/USE TAXES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
##### Property Taxes	\$1,016,683	\$975,156	\$1,040,087	\$1,100,000	\$1,100,000	\$1,100,000
31121 Property Taxes (Delinquent)	3,014	8,451	5,114	5,000	2,001	5,000
31300 Sales/Use Taxes (Sales and Services)	1,682,712	1,768,140	1,809,411	1,850,000	1,875,000	1,875,000
31410 Water Utility Fee	118,786	174,649	133,467	140,400	149,911	150,000
31411 Electric Utility Fee	320,158	309,301	329,897	408,000	424,742	425,000
31412 Gas Utility Fee	253,496	262,128	281,183	270,000	280,893	280,000
31415 Municipal Utility Charge	-	-	800	14,100	8,584	9,000
31420 Motor Vehicle Fee-In-Lieu	121,203	127,261	127,144	130,000	150,604	150,000
33470 Utah State Telecom Fee	177,147	191,619	185,352	200,000	148,694	145,000
Total:	3,693,199	3,816,706	3,912,454	4,117,500	4,140,429	4,139,000

General Fund Details

Fund 10- General Fund Revenue Detail (Continued)

PLANNING, BUILDING, ENGINEERING FEES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
32100 Business Licenses	9,209	12,852	14,851	12,000	14,028	14,000
32200 Leased Signs	600	300				
32214 Permits-Signs	100	100	50			
32220 Conditional Use	500	75	1,000			
32311 Building Permits-Building	215,097	382,167	166,382	130,000	151,681	135,000
32316 Building Permits-Grading & Excavating	1,200	590	622		27,316	
32320 Building Permit- Surcharge			315			
32340 Building Fast Track Fees	(2,000)				640	
34121 Processing Fee-Recording Legal Docs	4,025	3,450	1,902	1,000	1,280	3,000
34124 Building Permits Clerical Fees	922			1,000		
34218 Dev Fees-Subdivision Inspections	300	14,793	19,961	2,500	1,040	2,000
34512 Building Permits-Plan Check	280,176	17,024	150,308	125,000	132,962	135,000
34515 Dev Fees-Plat Fees	78,491		40,239	24,000	10,270	12,000
34517 Dev Fees-Annexation	18,623	2,900	(200)			
34550 Construction Inspection Fees	49,463	24,858		-		
Total:	\$656,706	\$459,109	\$395,430	\$295,500	\$339,217	\$301,000
CLASS B & C ROAD FUNDS	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
33460 Class B & C Road Funds	617,888	704,387	744,848	800,000	706,282	750,000
B&C Road Fund Balance Transfer				94,738	94,738	25,000
Total:	\$617,888	\$704,387	\$744,848	\$894,738	\$801,020	\$775,000
CHARGES FOR SERVICES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
34320 Ambulance Services	213,802	224,361	223,370	220,000	233,750	235,000
Total:	213,802	224,361	223,370	220,000	233,750	235,000
RECREATION	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
34711 Rec Fees - Youth Sports	89,301	30,786	41,318	110,000	110,000	133,100
Rec Fees - Adult Sports						
Youth - Soccer						
34714 Youth - Bees Baseball		33,315	32,638			
34715 Youth - Jr. Jazz Basketball		22,975	28,512			
Total:	89,301	87,076	102,468	110,000	110,000	133,100
FINES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
35990 Utility Reconnect/Disconnect Fee		575	3,500	1,500	6,040	6,000
36010 Library Fines	7,417	6,899	8,229	7,500	6,457	6,500
36020 Late Fees & Penalties	411,615	377,579	360,945	365,000	325,036	325,000
36080 Not Sufficient Funds (NSF) Fee	3,590	3,712	5,280	5,000	5,880	6,000
Total:	422,622	388,765	377,953	379,000	343,413	343,500
INTERGOVERNMENTAL TRANSFERS/GRANTS	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
31150 EMS Ambulance Grant	14,665	8,358				
31161 CERT Grant						
31165 UT Library & Technology Grant		6,286				
33315 Pony Express Monument Grant		2,500	25,000			
33420 COPS Grant						
33430 Community Development Block Grant			56,352			
33448 CLEF Grant			6,436			
33449 Svcs Spanish Speakers Grant	1,500					
33450 Library Grant	7,294		130,784			
33451 Fire Department Assistance Grant	4,000	1,640				
33452 LEPC High Speed Internet Grant						
33453 SAFER Grant Fire Dept.	153,428	226,056	50,595	75,000	100,000	100,000
33455 FEMA Cert Grant		66,500				
33458 Citizens Corp Grant				8,000		
33459 Ambulance Grants (CO2 Monitor, Per Capita, Training Grant)				50,000	50,000	35,000
State Fire Grants					10,000	
JLUS Grant Reimbursement					225,000	85,000
Total:	180,887	311,340	269,167	133,000	385,000	220,000
IMPACT FEES/EQUITY BUY IN	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
34800 Equity Buy In Storm Water						
34801 Equity Buy In Parks & Trails						
34805 Impact Fees- Storm Drainage						
34825 Future Facilities- Transportation						
34826 Future Facilities- Storm Water						
34827 Parks Future Facilities South						
34828 Parks Future Facilities North						
34875 ROW Existing Street Buy In Transportation						
34876 Future Projects Transportation						
34877 Sweetwater Road Equity Buy In						
34878 Pony Express Ext Silver Lake						
34806 Impact Fee Public Safety						
34881 S Equity Buy In Public Safety						
34882 S Future Facilities Public Safety						
34883 N Equity Buy In Public Safety						
Total:	-	-	-	-	-	-

General Fund Details

Fund 10- General Fund Revenue Detail (Continued)

MISCELLANEOUS REVENUE	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
33310 County- Recreation Allotment						
33320 Animal Control Redemption						
33480 State Liquor Fund Allotment	11,537	12,480	12,537	13,000	12,676	13,000
33490 911 Tax Allotment						
34330 Fire Services		13,585	17,165	10,000	22,525	22,500
34520 Park Fee In Lieu						
34525 Silverlake Trees	6,900	30,900	3,600	3,600	1,920	
34610 Pony Express Days Sponsorships	101,839	67,199	121,903	120,000	120,000	3,000
34612 Pony Express Days Revenue (Tickets)		54,688	87,719	107,000	107,000	23,490
Demolition Derby Sponsorships						12,000
Demolition Derby Revenue (Tickets)						14,000
Concert Sponsorships						35,000
Concert Revenue (Tickets)						21,000
Rodeo Sponsorships						90,000
34614 Rodeo Revenue (Tickets)		39,418	36,087	100,000	50,000	40,000
34615 Miss Eagle Mountain Pageant Sponsorships	2,856	2,355	1,980	3,000	3,000	2,000
34616 Miss Rodeo Pageant		325	75			
34716 Skate Park (Restricted)						
Exceptional Kids						500
34731 Use Fees- Parks and Public Parks	210	110	1,304	1,500		
34740 Concessions- Park and Recreation						
34890 Reimbursement- Miscellaneous	3,035	2,130				
34896 Reimbursement-Legal/Attorney		17,833	8,624	8,000	8,000	8,000
34910 Services-Photo Copies	886	137	359	500	303	500
37010 Interest	191,053	54,563	50,897	40,000	46,772	85,000
37029 Gain on Sale of Assets			2,790			
37050 Sale-Maps/Publications	2,595	1,809	807	500	487	500
37055 Mayor's Inagural Ball Fund Raiser for Library						
37060 Miscellaneous Donations	45	1,645	369		2,610	2,500
37070 Rental Income	250	335	1,003		448	500
37075 Burn Permits	2,625	880	1,685	1,000	1,448	1,500
37076 CPR Fince Misc. Income	541		611			
37090 Other Miscellaneous	92,819	18,017	54,216	15,000	12,971	13,000
39320 Library Donations	3,120	2,714	1,581	1,000	179	500
39330 Youth Council Fundraiser	1,125	357	616	1,500	1,500	2,000
39360 Senior Council Fundraiser	333	265	72	500	417	500
39410 Art Council Revenue						
39700 Contributions from Private Source						
39710 Restricted Dontations Eagle Park			500			
39715 Restricted Dontations Fire Department						
39720 Contributions - To Youth City Council			1,000		620	
Miscellaneous Special Events						
ULGT Dividend						
Total:	421,769	321,743	407,499	426,100	392,876	390,990
INTERFUND TRANSFERS	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
37151 Admin Charge-Water	420,000	434,700	538,600	501,000	501,000	498,000
37152 Admin Charge-Sewer	420,000	436,500	521,400	413,000	413,000	396,000
37153 Admin Charge-Electric	380,000	396,000	545,000	612,000	612,000	610,000
37155 Admin Charge-Gas	380,000	397,000	501,000	513,000	513,000	494,000
37157 Admin Charge- Solid Waste	26,000	26,000	90,000	90,000	90,000	91,000
37157 Admin Charge- Solid Waste (past reimbursement)						180,000
37158 Admin Charge-Golf			3,000	30,000	30,000	
37159 Admin Charge- Storm Drain			3,000	3,000	3,000	25,000
37171/3Admin Charge- SID 98-1 & 2000-1	49,000	49,000	50,000	50,000	50,000	50,000
38145 Transfer from Capital Projects		170,000				
38153 Transfer from Electric Fund		15,000				
38155 Transfer from Natural Gas Fund		15,000				
38174 Transfer from SID 2000-1			97,500			
Transfer from Reserve Balance						
Transfer from Transportation Impact Fee Fund						
Transfer from Public Safety Fund Impact Fee Fund						
Transfer from Stormwater Impact Fee Fund						
Transfer from Parks Impact Fee Fund						
Fund Balance Adjptment		1,111,561	(20,870)			
Total:	\$1,675,000	\$3,050,761	\$2,328,630	\$2,212,000	\$2,212,000	\$2,344,000





EAGLE

MOUNTAIN

Attorney

Mission: The City Attorney provides legal counsel and representation to the City to assure legal compliance and to protect the City's interest in all legal matters.

The City Attorney attends all City Council meetings and represents or arranges for and coordinates with other counsel representing the City where City staff have not made other arrangements, and generally in all legal actions against the City not involving collections or insurance defense or other specialized litigation. To this end, the City Attorney prepares or reviews all contracts, ordinances, resolutions and other documents which are not prepared by specialized legal counsel, at the request of the Mayor, City Administrator and City Department staff and provides the governing body and staff legal advice for compliance with applicable laws in matters not involving specialized legal counsel. The City Attorney assumes the responsibility of providing for response to legal questions arising in the general conduct of City

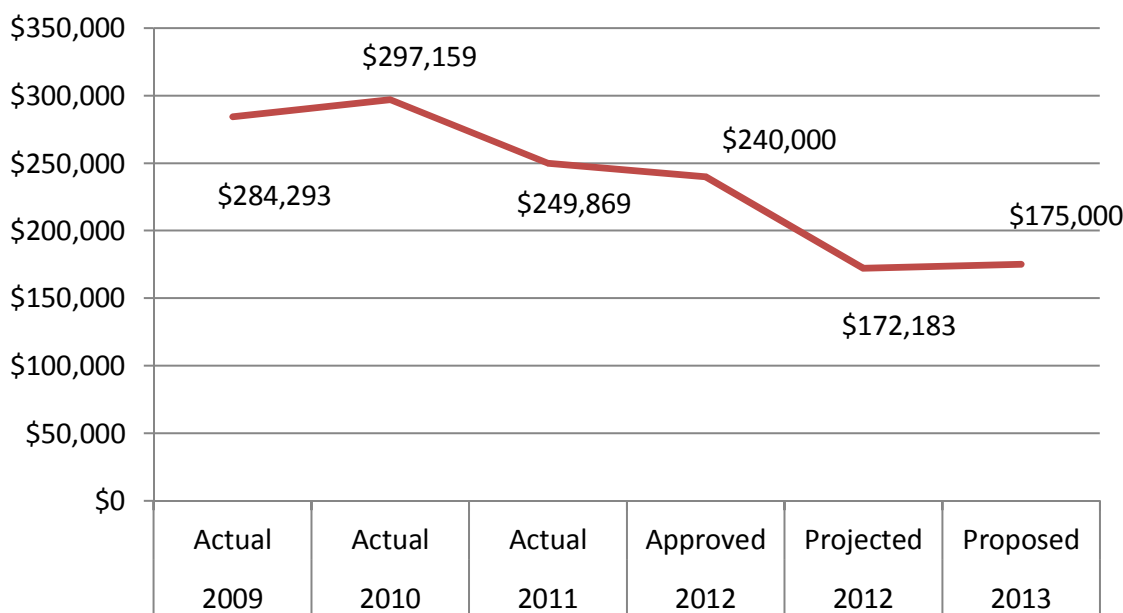
The City contracts with the law firm *Parsons, Kinghorn and Harris* based out of Salt Lake

ATTORNEY



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

Expenditure Trends



Personnel Description

The City currently contracts with the law firm *Parsons, Kinghorn and Harris (PKH)* to provide the general legal services as described above. The long time City Attorney passed away last year and the position was filled by an associate, Jeremy Cook. The City hopes to keep the institutional knowledge that the law firm has provided since the City's incorporation in 1996.

Attorney

ATTORNEY

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

*The total budget **DECREASED** by 37.14% .*

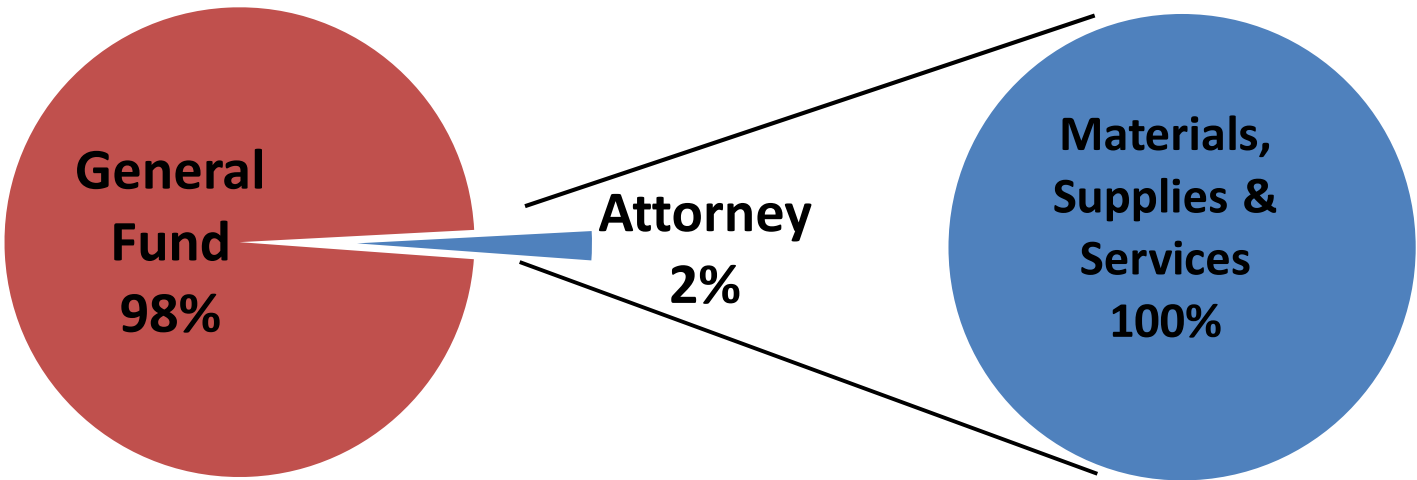
Personnel Services - There is no Personnel budget for this activity. A legal attorney is contracted from the *Parsons, Kinghorn and Harris* law firm to cover City projects.

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

Materials, Supplies & Services - Attorney fees are taken out of ‘Total Materials, Supplies & Services’. The budget decreased by 37.14%. or \$65,000 because City Council did not renew the Lobbyist contract this year. City Council, with motives to spend less, felt that the Mayor already fulfilled the responsibilities of a lobbyist and the City could save money in this area.

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

Functional Expenditures to Total General Fund Expenditures



Fund 10- General Department 41220- Attorney Summary						
EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						
Materials, Supplies & Services	284,293	297,159	249,869	240,000	172,183	175,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	\$284,293	\$297,159	\$249,869	\$240,000	\$172,183	\$175,000
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	284,293	297,159	249,869	240,000	172,183	175,000
Revenue Total:	284,293	297,159	249,869	240,000	172,183	175,000
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-					
Appointed	-					
Full-time	-					
Part-time/Seasonal	-					
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Fund 10- General Department 41220- Attorney Detail						
Personnel Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries						
1211 Overtime						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						
Materials, Supplies, Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
4121 Attorney Fees	192,990	207,471	178,831	175,000	146,398	175,000
2321 Travel & Training						
4531 Professional & Technical Services	91,303	89,688	71,038	65,000	25,785	
Total:	284,293	297,159	249,869	240,000	172,183	175,000
Capital Outlay	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment						
7412 Computer Equipment						
Total:						
Interfund Transactions	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						





EAGLE

MOUNTAIN

Building

Mission: The Building Department is committed to providing a well-balanced inspection program to ensure that all structures, public and private, comply with the minimum requirements of the codes to safeguard the public safety, health, and general welfare.

There are many different responsibilities that the Building Department fulfills. These include receiving applications to build, reviewing construction documents, and issuing permits for the erection and alteration of buildings and structures. Once the construction on a building has progressed far enough, the Building Department performs inspections and enforces compliance with the provisions of the City Code and the International Building Codes. This is recorded and is tracked in the monthly building permit reports. The department also maintains project coordination with other City departments as well as local agencies.

Necessary items must be recorded in the applicable City accounting software, Springbrook, such as receipts fees, building permits, plan reviews, and impact fees. Other facets of the Building Department include reviewing site plans and consulting with home owners, contractors, and design professionals concerning code requirements and interpretations.

As mentioned, Building enforces the local, state, and federal laws enacted concerning building and construction requirements. The major purpose of this is to provide minimum requirements that promote the safety, health, and general welfare of the public. It is essential that Building remain familiar with the federal and state issued codes so

Ensuring that buildings are inspected and safe



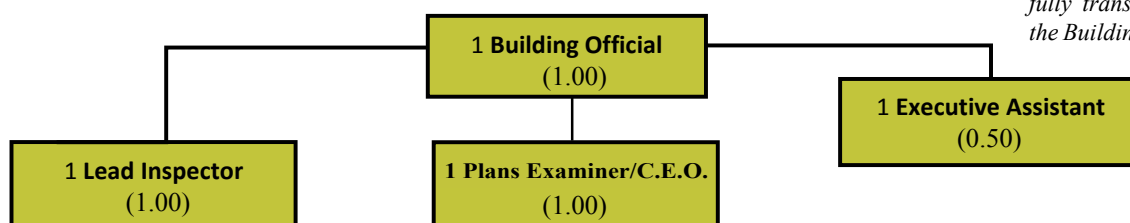
BUILDING

that they can properly enforce them. Every three years, the codes are revised. Recent changes have been made as of July 1st in the 2009 Code Book. One of the major focuses of the Building Department has been to study and review the changes that were made, and be sure that all inspectors are enforcing them appropriately and similarly.

Inspecting the buildings is important so that all homes and structures are safe, and can reasonably withstand pressures from storms, earthquakes, fires, and normal wear and tear for as long as possible. Some of the specifics that the Building Department checks for include structural strength, means of egress, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment.

Personnel Description

The department increased by 0.75 FTEs as the 'Plans Examiner/Code Enforcement Officer' (C.E.O.) position fully transitioned under the purview of the Building Department. In the previous fiscal year, this position was split between the Planning Department (0.75 FTE) and the Building Department (0.25 FTE).



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

In FY 2011, the Plans Examiner absorbed the Code Enforcement Officer (C.E.O.) position through attrition. The previous C.E.O. retired.

Building

Top Accomplishments from FY 11-12

1. All building permits have been scanned and are available electronically
2. Completed the commercial filing system for the planning storage
3. Upgraded enforcement of energy code which was adopted from the state
4. The turnaround time for plan reviews and inspections has decreased substantially to 2-3 weeks for commercial and 1 week for residential

Departmental Goals FY 12-13

- To help educate contractors on new building requirements
- To improve efficiencies in transportation, scheduling and inspections
- To provide emergency guideline manuals in order to help prepare residents for emergencies
- Provide thorough consistent inspections
- Increase the public awareness and knowledge of City Codes (Code Enforcement)
- Create a program that can be tied into Springbook that will track City Code violations, citations, etc for each property or lot within the City.

Performance Objectives FY 12-13

- To setup a training meeting for contractors to learn the new energy code and discuss the commonly enforced problems (This will help the builders will have less delays because they will be trained on passing inspections.)
- Review code enforcement requirements and make necessary changes
- Change basement permit fee to a new fee included in the original cost to encourage proper inspection and safety compliance on homes in the City

Building

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$450,912	\$440,339	\$334,138	\$327,879
2. Number of Full-Time Equivalents	6.2, 6.3	6.00	5.50	3.50	3.50
3. Total Regular Hours	6.2, 6.3	New	7,252	5,630	5,750
4. Total Overtime Hours	6.2, 6.3	New	34	35.5	35
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Number of Residential Building Permits Issued	6.1, 4.1	300	111	148	125
2. Number of Basement Permits Issued	2.1, 6.1	0	78	71	75
3. Number of Commercial/Churches Permits Issued	1.1, 4.4, 6.1	0	9	1	2
4. Number of Accessory/Misc. Permits Issued	6.1	23	61	77	75
5. Total Number of Permits Issued	1.1, 4.1, 6.1	323	259	280	277
6. Number of Building Inspections Performed	1.1, 4.1, 6.1	3,900	1,698	1,850	1,850
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Percentage of Plans Reviewed with a Turnaround Time of Less than 1 Week for Residential Building Permits	4.3, 6.1	95%	100%	95%	90%
2. Percentage of Plans Reviewed with a Turnaround Time of Less than 2 Weeks for Commercial Building Permits	4.3, 6.1	100%	100%	100%	100%
3. Percentage of Inspections Responded to Within 48 Hours	2.1, 4.3, 6.1	100%	100%	100%	100%
4. Percentage of Inspections Responded to Within 24 Hours	2.1, 4.3, 6.1	95%	100%	95%	90%
5. Percentage of Total Permits that are for Residential Buildings	4.4	92.88%	42.86%	45.12%	45%
6. Expenditures as a Percent of General Fund	6.2	5.30%	5.77%	3.73%	3.5%
7. Authorized Personnel as a Percent of General Fund FTEs	6.2, 6.3	9.00%	9.87%	4.9%	4.9%

Building

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

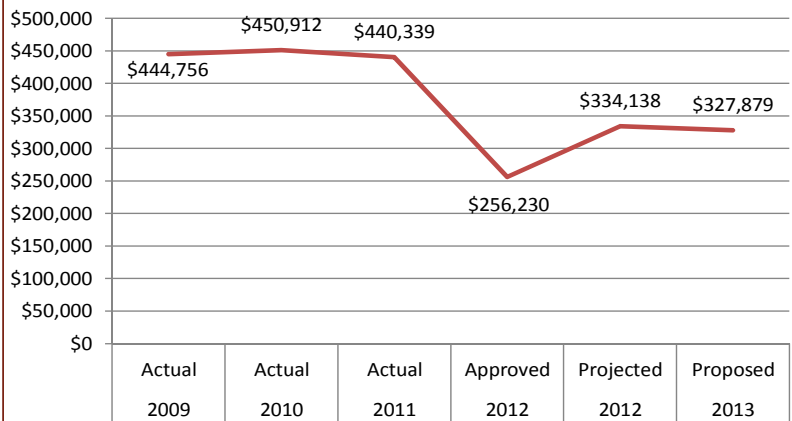
The total budget increased by 27.96% .

Personnel Services - The total Personnel budget increased by \$71,345 or 28.88%. Personnel cost increased in part due to salary adjustments within the Department and the fact that staff size increased by 0.75 FTEs as the *Plans Examiner/Code Enforcement Officer* transitioned full-time under this Department. In FY 2012, the Building Department only covered 0.25 FTEs of this position.

Materials, Supplies & Services - Total Materials budget increased by \$1,929 or 67.47%. Operating supply costs increased because International Building, Gas, Energy Conservation, National Electrical and American Disabilities Act Codes are proposed to be purchased this year. There are also additional books with commentaries that add much needed explanations with drawings and commentaries from the International Code Council (ICC). These commentaries are purchased to facilitate the understanding of the 2012 Code books.

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

Expenditure Trends



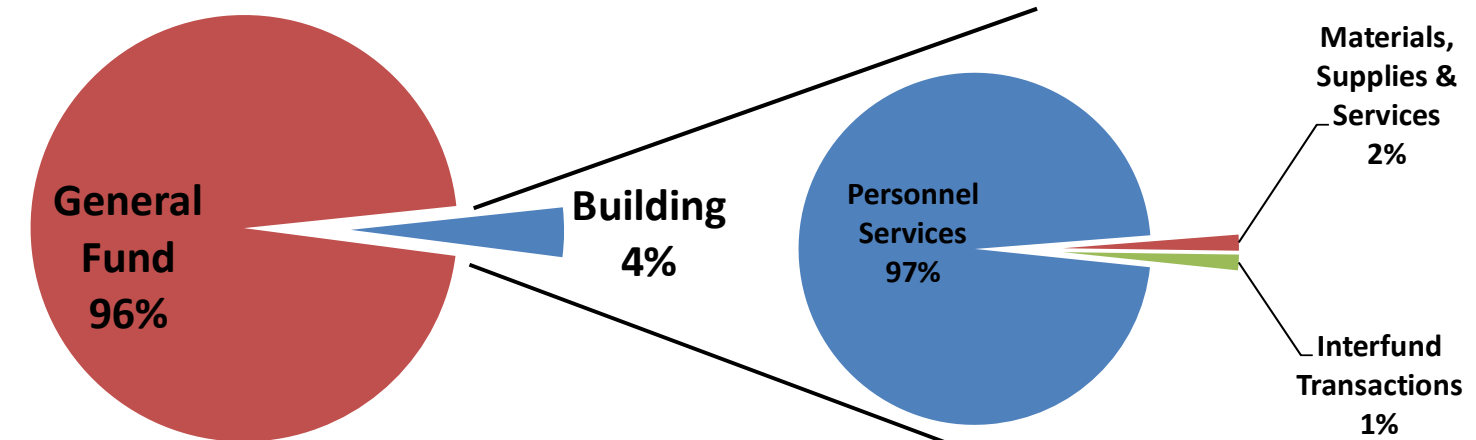
Interfund Transactions - The Interfund Transaction budget decreased by \$1,625 or 25.66% because there is one less vehicle in the Department, a Ford Escort was sold for surplus. With one less vehicle, there is less projected expenses for vehicle gas, maintenance, and repair.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	432,351	445,603	426,548	247,039	325,298	318,384
Materials, Supplies & Services	9,472	5,309	5,002	2,859	2,508	4,788
Interfund Transactions	-	-	8,789	6,332	6,332	4,707
Capital Outlay	2,932	-	-	-	-	-
Expenditure Total:	\$444,756	\$450,912	\$440,339	\$256,230	\$334,138	\$327,879
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	444,756	450,912	440,339	256,230	334,138	327,879
Revenue Total:	444,756	450,912	440,339	256,230	334,138	327,879
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	7.00	6.50	-	2.75	2.75	3.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	7.00	6.50	0.00	2.75	2.75	3.50

Building

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries - FT	309,434	309,653	297,813	170,456	227,237	215,880
1112 Salaries - PT	1,333					
1116 Fast Track Salaries	(585)			-	240	-
1211 Overtime	1,074	6,707	1,304	-		-
1242 Car Allowance	3,732	5,717	5,710	-	6,074	-
1300 Employee Benefits	17,816	16,397	12,997	9,972	9,110	12,663
1311 Bonus				1,250		1,747
1511 FICA	4,475	219		-		-
1512 Medicare		5,336	4,290	2,197	3,340	2,961
1521 Retirement	36,147	37,038	38,862	22,149	30,942	32,759
1531 State Insurance Fund				-		-
1541 Health Insurance	51,909	57,417	58,414	36,934	43,195	47,196
1545 Dental Insurance	4,622	4,726	4,921	2,750	3,442	3,499
1548 Vision Insurance	983	975	925	294	647	374
1561 Long Term Disability	1,411	1,419	1,310	1,038	1,071	1,304
Total:	432,351	445,603	426,548	247,039	325,298	318,384
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2120 Interest Pd - Building Bonds	4,543	1,649	2,346	-		
2121 Dues, Subscriptions, Memberships	363	540	639	307	653	1,650
2321 Travel & Training	2,704	1,090	1,082	1,352	482	2,138
2369 Meetings	427	113	63	-		
2411 Office Expenses & Supplies	1,235			-		
2421 Postage	-			-		
2431 Uniforms & Clothing	1,006	1,075	900	1,200	1,373	1,000
2513 Equipment Supplies & Maintenance	(757)	841		-		
2521 Vehicle Fuel & Maintenance	(49)			-		
4531 Professional/Technical Services	-			-		
5002 Misc. Services & Supplies	-		(27)	-		
Total:	9,472	5,309	5,002	2,859	2,508	4,788
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay						
7211 Building & Bldg. Improvements	2,871					
7410 Equipment						
7412 Computer Equipment	61					
Total:	2,932	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund			8,789	6,332	6,332	4,707
Other Fund Transfer						
Total:	-	-	8,789	6,332	6,332	4,707





EAGLE MOUNTAIN

City Recorder

Mission: The goal of the Recorder's Office is to provide transparency in government, to be neutral and impartial, always strive to improve the administration of the affairs in the office consistent with the laws and provide professional service to the community.

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

The Recorder's Office is responsible for recording and keeping documents and properly indexed records relative to the functions of the City. The Recorder serves as the City's Election Officer and is responsible to coordinate and supervise municipal elections. The Recorder prepares agenda packets and coordinates the public hearings for City Council meetings, attends and maintains records of such meetings, manages all City owned property tax related issues with Utah County, and handles all requests for records under GRAMA. The Recorder's Office also handles processes related to subdivision recording.

Notary services are available to residents free of charge from the City. Residents are urged to call first to ensure that a notary is in before coming to the city offices.

The office of City Recorder is one of two public offices (the other being Treasurer) that is statutorily required by State Law. Keeping public records is and always has been a crucial public function with a long and distinguished history rooted in the service of ancient municipal clerks. In fact, municipal clerks are the oldest public servants in local government along with, unfortunately, the tax collectors. Even though today's municipal clerks are intimately associated with written records, in the past, preliterate communities depended on

Providing professional service and transparency to the City

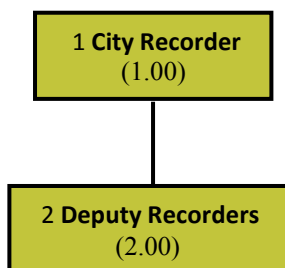


CITY
RECORDER

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

The classical civilizations made extensive use of municipal clerks. The Greeks, for instance, had a city secretary who read official documents publicly. This record keeping was vital to the democratically-run Greek city-states. Athenian public records are most familiar from the survival of inscribed stelai (i.e., slabs of marble with published decrees), treaties, financial accounts, and other state documents. The Romans were consummate record keepers and as their public institutions developed, they created the office of quaestor for, among other government duties, official state recordkeeping. Recordkeeping was integral to the strength and organization of the Romans.

The Eagle Mountain City Recorder's Office proudly continues this ancient tradition, employing the latest technological advances to keep accurate and accessible records for the public.



Personnel Description

There were no changes to personnel.

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

City Recorder

Top Accomplishments from FY 11-12

1. All recorders have been certified under Certified Municipal Clerk (CMC).
2. Obtained a grant from the Office of Economic Adjustment for the Joint Land Use Study (JLUS) with Camp Williams and surrounding cities.
3. All minutes have been approved and were put online by the following City Council meeting.

Departmental Goals FY 12-13

- To have a smooth and successful Primary and General Elections.
- To provide staff with opportunities to continue in education and training.
- To promote the interchange of information between departments.
- To help foster interoffice relationships in order to facilitate and support departments.

Performance Objectives FY 12-13

- To obtain the Master's of Municipal Clerk (MMC) certification by the end of 2012.
- To attend and pass both the Utah Municipal Clerks Association (UCMA) training and International Institute of Municipal Clerks (IIMC) conferences.
- To ensure that all City Council minutes are approved at consecutive meetings, helping to maintain consistent work flow
- All Government Records and Management Act (GRAMA) requests will be processed as received and not exceed the 10 day deadline.

City Recorder

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$213,567	\$214,997	\$220,020	\$220,043
2. Number of Full-Time Equivalents	6.2, 6.3	3.00	3.00	3.0	3.00
3. Number of departmental hours	6.2, 6.3	New	7,128	3,928	3,950
4. Number of overtime hours	6.2, 6.3	New	18.25	22.5	15
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Approved and Processed Subdivisions	4.3, 6.1	5	7	3	4
2. # of Resolutions Processed	4.3, 6.1	24	14	14	15
3. Elections Conducted	4.3	1	0	0	2
4. # of CURA Seminars Attended	4.3	12	8	7	10
5. Open Liability Claims Closed	6.1	26	20	13	20
6. # of Ordinances Processed	6.1	15	20	16	16
7. # of Agreements Processed	6.1	42	52	47	47
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. % of Registered Voters Voting	6.1	24%	46%	--	50%
2. % of agenda packets completed Thursday prior to meetings	6.1	100%	100%	100%	100%
3. % of draft minutes completed within 48 hours	6.1	95%	98%	50%	75%
4. % of documents processed within 3 days of council	6.1	90%	95%	70%	75%
5. Prompt retrieval of municipal records with in 1 day (except GRAMA record requests)	6.1	95%	95%	94%	95%
6. % of GRAMA records retrieved within legal limits	6.1	100%	100%	100%	100%
7. Authorized Personnel as a % of General Fund FTEs	6.2, 6.3	4.50%	5.38%	4.20%	4.20%
8. Expenditures as a % of General Fund	6.2	2.68%	2.80%	2.77%	2.78%

City Recorder

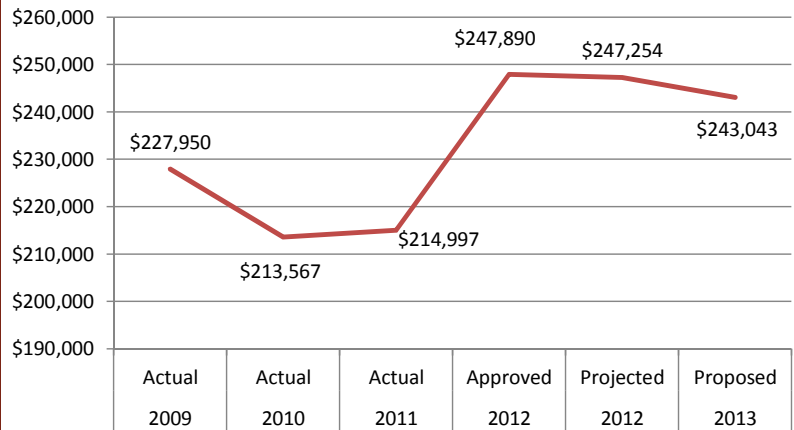
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 1.96%.

Personnel Services - The total Personnel budget increased by \$6,953 or 3.26%. The overall increase is due to the 3% Cost of Living Adjustment (COLA). The last COLA increase for City staff occurred in FY 08.

Materials, Supplies & Services - Total Materials budget decreased by \$11,800 or 33.91%. This activity decreased because FY 2013 is an off year for elections in the City. There are no city elections planned, only county elections, which saves the City \$11,500.

Expenditure Trends



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

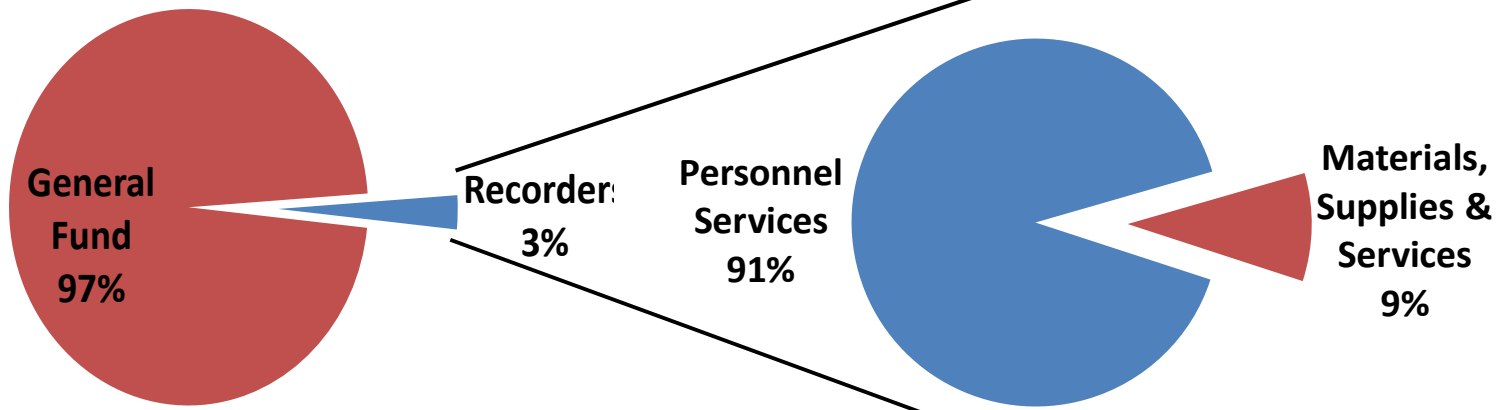
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	180,481	191,917	197,976	213,090	220,020	220,043
Materials, Supplies & Services	34,527	17,262	14,735	34,800	24,122	23,000
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	12,943	4,388	2,287	-	3,112	-
Expenditure Total:	\$227,950	\$213,567	\$214,997	\$247,890	\$247,254	\$243,043
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	227,950	213,567	214,997	247,890	247,254	243,043
Revenue Total:	227,950	213,567	214,997	247,890	247,254	243,043
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	1.00	1.00	1.00	1.00	1.00	1.00
Appointed	1.00	2.00	2.00	2.00	2.00	2.00
Full-time						
Part-time/Seasonal						
FTE Total:	2.00	3.00	3.00	3.00	3.00	3.00

City Recorder

Functional Expenditures to Total General Fund Expenditures



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

CITY
RECORDER

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	130,365	139,500	142,333	139,154	155,097	142,103
1211 Overtime	1,410	981	354	-	978	-
1300 Employee Benefits	10,446	8,965	10,978	8,535	11,964	8,718
1311 Bonus	-	-	-	-	-	-
1511 FICA	1,869	91	-	-	-	-
1512 Medicare	-	1,799	1,967	1,996	2,130	2,039
1521 Retirement	13,659	16,019	19,096	18,955	19,882	22,553
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	18,993	20,813	19,355	40,291	25,540	40,454
1545 Dental Insurance	2,572	2,573	2,821	3,000	3,238	3,000
1548 Vision Insurance	560	554	482	321	537	321
1561 Long Term Disability	607	623	592	838	654	856
Total:	180,481	191,917	197,976	213,090	220,020	220,043
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	1,081	1,461	1,362	1,400	440	1,100
2211 Public Notices	14,860	3,909	7,788	8,000	3,548	8,000
2321 Travel & Training	5,353	3,259	3,830	4,000	4,000	4,000
2369 Meetings	117	(63)	258	300	464	300
2411 Office Expenses & Supplies	2,602	-	-	-	-	-
2531 Mileage Reimbursement	615	232	201	300	-	300
4138 Property Taxes	(527)	1,326	654	-	1,424	-
4139 Recording Fees	8,286	960	106	3,000	1,500	3,000
4261 Computer Software & Maintenance	790	-	-	800	440	800
4531 Professional/Technical Services	974	500	-	5,000	2,312	5,000
4532 Record Transcription Services	-	-	-	-	-	-
4950 Elections	377	5,678	535	12,000	9,994	500
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	34,527	17,262	14,735	34,800	24,122	23,000
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7412 Computer/Office Equipment	2,039	-	-	-	-	-
7425 Codification of City Records	10,904	4,388	2,287	-	3,112	-
7552 Furniture	-	-	-	-	-	-
Total:	12,943	4,388	2,287	-	3,112	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-





Economic Development

EAGLE

MOUNTAIN

Mission: To encourage appropriate economic development by providing service amenities and employment opportunities to the residents and increasing the City's sale tax base by assisting local businesses, recruiting new businesses and showcasing the community as an attractive investment opportunity.

The primary responsibility of this division is to create and implement a sustainable development strategy that will help increase the City's tax base and keep the community viable and attractive to residents, visitors and businesses. Eagle Mountain City is the 4th largest growing City in the State and has the land mass to become the 3rd largest City in the State of Utah. In a City with great potential, the Economic Development Division is always ready to prepare, position, and promote Eagle Mountain City to business inquiries and to proactively solicit business in target industries.

Specific aspects of this division may be categorized into three different areas: business retention, business recruitment, and economic development outreach. Eagle Mountain City maintains an active business retention program that encourages the retention of existing businesses providing quality jobs and expanded tax base. The City holds street fairs semiannually (to revitalize local businesses) on Peregrine Road extending to Nolan Park.

The economic development outreach program generates interest and encourages the location of new businesses in Eagle Mountain City by utilizing different methodologies. One example of this is the grand opening

The proposed 29-acre Wake Park facility to break ground in City Center 2013



of the business incubator in June 2011, which is believed to be Utah's first city sponsored business incubator that uses no taxpayer dollars. The program allows participants to lease office space for three years, at no cost during the first year, then with minimally increased rent during the second and third years. Another methodology is improving and strengthening relationships with business communities and real estate development practitioners. The City Council has formed a Redevelopment Agency (RDA) as well as a Community Development Area (CDA) as mechanisms to offer tax incentives to prospective companies. Because the City owns and operates its own gas, electric, sewer and water utilities, the City is able to be even more creative in its incentive packages.

**ECONOMIC
DEVELOPMENT**



Personnel Description

The City Administrator also acts as the Economic Development Director and is budgeted under the Executive department.

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

Economic Development

Top 4 Accomplishments from FY 11-12

1. Started the *Business Incubator Development Program (BIDP: 6 businesses)* to help companies grow and hopefully break ground in the City
2. Held street fairs for local businesses to gather twice a year as an event to facilitate their sales and advertisement
3. Hosted several site visits from Fortune 500 Companies
4. Formed effective contacts with businesses at the *International Council of Shopping Centers (ICSC)*

Departmental Goals FY 12-13

- To broaden the City's tax base by attracting 5 new developments or businesses to the community to help expand general fund dollars necessary for the City to maintain its high level of services
- To generate at least 50 new jobs and retain existing employment while stimulating industrial and commercial growth
- To strengthen social, business, and professional networks between local and outside businesses
- To increase City sales tax base by at least 5% which is expected to raise money and help alleviate some of the mounting fiscal pressures

Performance Objectives FY 12-13

- To host a Site Selector Summit in hopes of eliciting business expansion
- To establish two networking group forums for local businesses that provides members with a structured environment for the development and exchange of quality business referrals as well as the opportunity to share ideas and contacts
- To find new businesses and facilitate existing businesses in hopes of graduating thriving businesses from the incubator program which will accelerate the development of entrepreneurial companies through an array of business support, resources, and services
- To focus on targeted businesses and increase marketing efforts by making a list of companies and proactively following-up with them through letters, visits, and presentations

Economic Development

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$215,825	\$109,395	\$15,978	\$14,375
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Site Visits	1.1, 1.2, 1.3	N/A	New	10	13
2. Economic Developments & Events	1.1, 1.2, 1.3	N/A	New	7	7
3. Commercial Businesses	1.1, 1.2, 1.3	9	17	45	48
4. Residential Businesses	1.1, 1.2, 1.3	315	320	352	355
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. New Jobs Created	1.1, 1.2, 1.3	N/A	New	25	30
2. New Commercial Businesses	1.1, 1.2, 1.3	0	8	9	10
3. Rating of the <i>overall quality of life in Eagle Mountain City</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “good”	1.1, 1.2, 1.3	3.85	4.24	4.25	4.25
4. Rating of the <i>economic opportunity in the City</i> on a scale of 1 to 5, with 1 meaning “strongly disagree” and 5 meaning “strongly agree”	1.1, 1.2, 1.3	3.11	3.20	3.30	3.35
5. Rating of the <i>commercial growth in the City</i> on a scale of 1 to 5, with 1 meaning “strongly oppose” and 5 meaning “strongly favor”	1.1, 1.2, 1.3	4.21	4.28	4.35	4.35
6. Expenditures as a % of General Fund	6.2	2.51%	1.49%	0.18%	0.16%
7. Rating of <i>Economic Development</i> in the City on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “good”	6.2, 6.3	New	3.10	3.45	3.18

Economic Development

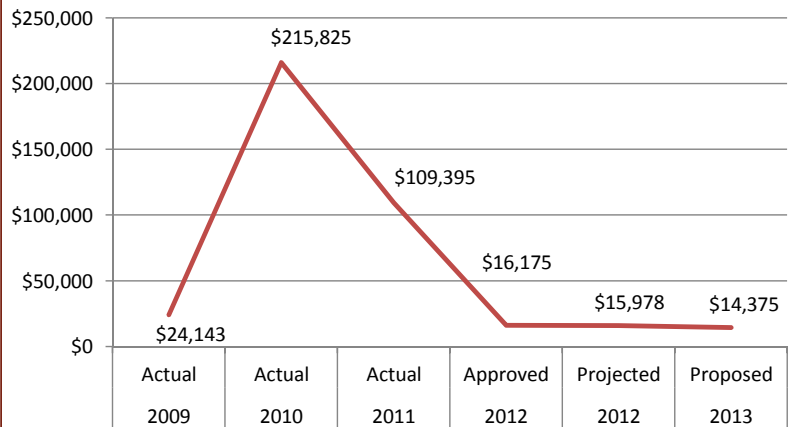
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 10%.

Personnel Services - There is no Personnel budget for this activity. The Economic Development Director/City Manager is paid out of the Executive department.

Materials, Supplies & Services - Total Materials budget decreased by \$1,603 or 10%. The decrease is primarily due to not budgeting for the National Business Incubation Association (NBIA) Conference and annual membership for FY 13, which saves \$1,850.

Expenditure Trends



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

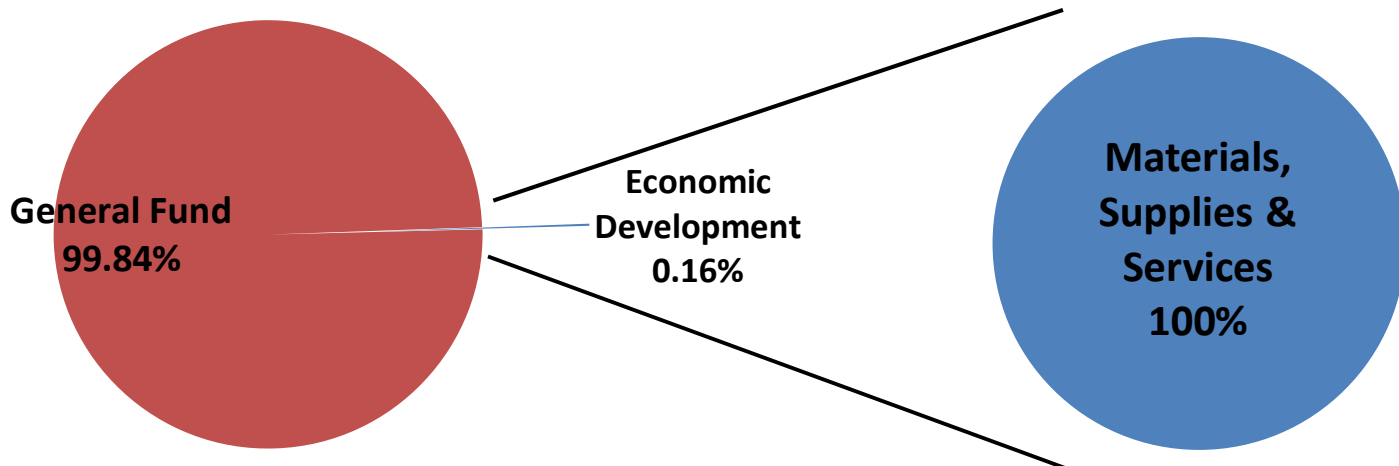
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						
Materials, Supplies & Services	24,143	215,825	109,395	16,175	15,978	14,375
Interfund Transactions						
Capital Outlay						
Expenditure Total:	\$24,143	\$215,825	\$109,395	\$16,175	\$15,978	\$14,375
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	24,143	215,825	109,395	16,175	15,978	14,375
Revenue Total:	24,143	215,825	109,395	16,175	15,978	14,375
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Economic Development

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships		5,650	7,747		8,000	5,000
Lehi Area Chamber of Commerce				5,000		
EDC Utah Membership				3,000	3,000	3,000
UV Chamber of Commerce				700		700
Utah Alliance for Economic Dev.				75		75
NBIA				350		
IEDC				350		
2321 Travel & Training		8,953	5,711		800	
NBIA Conference				1,500		
ICSC Conference				1,500		1,500
GOED				300		300
UV Chamber/Utah Alliance				200		200
2369 Meetings				400		400
Marketing						
5780 Marketing Tools		192,541	91,785		800	
6522 Economic Development	24,143	8,681	4,152		3,378	
Luncheon Hosting				600		1,000
Street Fairs				1,200		1,200
Golf Tournament/Economic Summit				1,000		1,000
Total:	24,143	215,825	109,395	16,175	15,978	14,375
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay						
Total:						





Engineering

EAGLE

MOUNTAIN

Mission: To enhance the quality of life by implementing superior master plans for the city infrastructure, ensuring excellence in construction of municipal facilities and providing cost effective maintenance for them.

The Engineering Division falls under Public Works and unfortunately, quality engineering often goes unnoticed. This department is responsible for the supervision and performance of all engineering services of the City. This department is in charge of developing programs for public improvements, inspection of all improvements constructed by or for the City, supervision, and development of market plans.

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

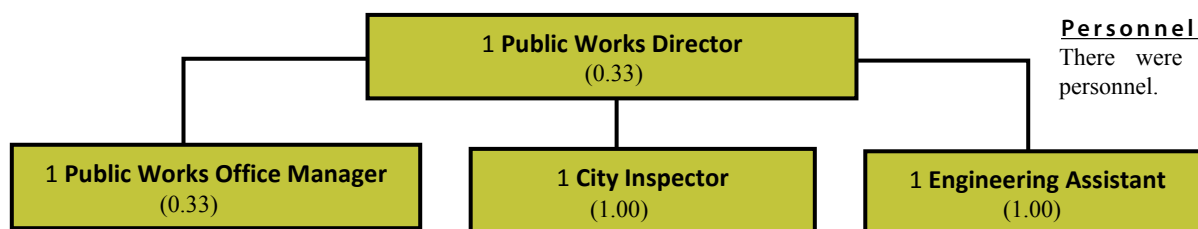
The City Engineer (left) is constantly looking for ways to improve City infrastructure



these improvements place on the City system and what reparations are then needed (water rights transfers, bonds, impact fees, etc.). As needed, the Engineering Division also reviews City's design and construction standards to ensure they are adequately address the City's needs.

The Engineering Division is also charged with providing information to prospective developers, builders, and consulting engineers on availability, size, and location of all City utilities. All construction activities monitored through the Engineering Division provide for a safe living environment for the citizens and to minimize the long term maintenance of these facilities. They review all public improvements plans, prepare the plans and specifications, and supervise construction of all projects authorized by City Council which collectively generate revenue to the City's General Fund.

ENGINEERING



Personnel Description
There were no changes to personnel.

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

Engineering

Top 4 Accomplishments from FY 11-12

1. Prepared and bid out over \$1,000,000 in City projects
2. Designed in-house layouts for the City Splash Pad and Smith Ranch Park & tot lot
3. Procured a grant from the National Park Services for new City trails with the value of \$45,000
4. Obtained a grant from Mountainland Association of Governments (MAG) for new walking trails that would allow a safe connection from The Ranches to Westlake High School, Vista Heights Middle School and Saratoga Springs City. This increases the safety for pedestrians, joggers, and cyclists, which is valued at \$2.2 million

Departmental Goals FY 12-13

- To review plans for future construction projects and constantly factor in all potential obstacles that may occur
- To provide timely and accurate inspection of Public Work projects
- To provide facilities to meet the needs and desires of City residents
- Maintain up-to-date design, current master plans and construction practices

Performance Objectives FY 12-13

- To ensure accuracy and safety by annually reviewing and updating master plans
- To review new projects within a 2 week time period
- To improve the Geographic information System (GIS) by increasing accuracy on the maps, allowing remote access to all City departments, and easing output
- To implement a plan to annually review current Public Works construction guidelines

Engineering

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$331,519	\$235,353	\$253,486	\$239,074
2. Number of Full-Time Equivalents	6.2, 6.3	3.67	2.66	2.66	2.66
3. Total Regular Hours	6.2, 6.3	7,813	5,294	5438	5533
4. Total Overtime Hours	6.2, 6.3	New	95	290	110
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Capital Improvement Projects Completed	3.2, 4.3, 6.1	6	5	3	3
2. Number of Construction Projects	3.2, 4.3, 6.1	12	5	5	5
3. Number of new projects completed (subdivisions) and inspected	4.3, 6.1	2	2	3	5
4. Number of site plans/concepts approved	1.1, 4.1, 6.1	6	3	2	5
5. Capital Improvement Projects Completed Value	1.1, 4.1, 6.1	\$20,000,000	\$1,250,000	\$95,000	\$100,000
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Capital Improvement Projects Completed Value per Resident	1.1, 4.1, 6.1	\$833.33	\$54.35	\$4.32	\$4.35
2. Authorized Personnel as a % of General Fund FTEs	6.2, 6.3	5.50%	4.78%	4.78%	4.78%
3. Expenditures as a % of General Fund	6.2	3.82%	2.72%	2.88%	2.72

Engineering

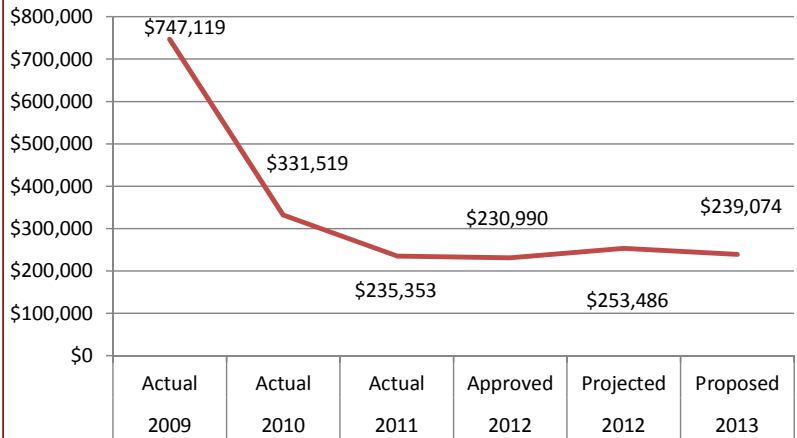
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 3.5% .

Personnel Services - The total Personnel budget increased by \$7,513 or 3.7% . The increase in the Personnel budget is mainly due to the 3% Cost of Living Adjustment (COLA) that was given across the board to City Staff. The last COLA was given in FY 08.

Materials, Supplies & Services - Total Materials budget remains unchanged from the budget approved in FY 12.

Expenditure Trends



Interfund Transactions - The Interfund Transaction budget increased slightly by \$571 or 6.2% . The overall increase is to mitigate for expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

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

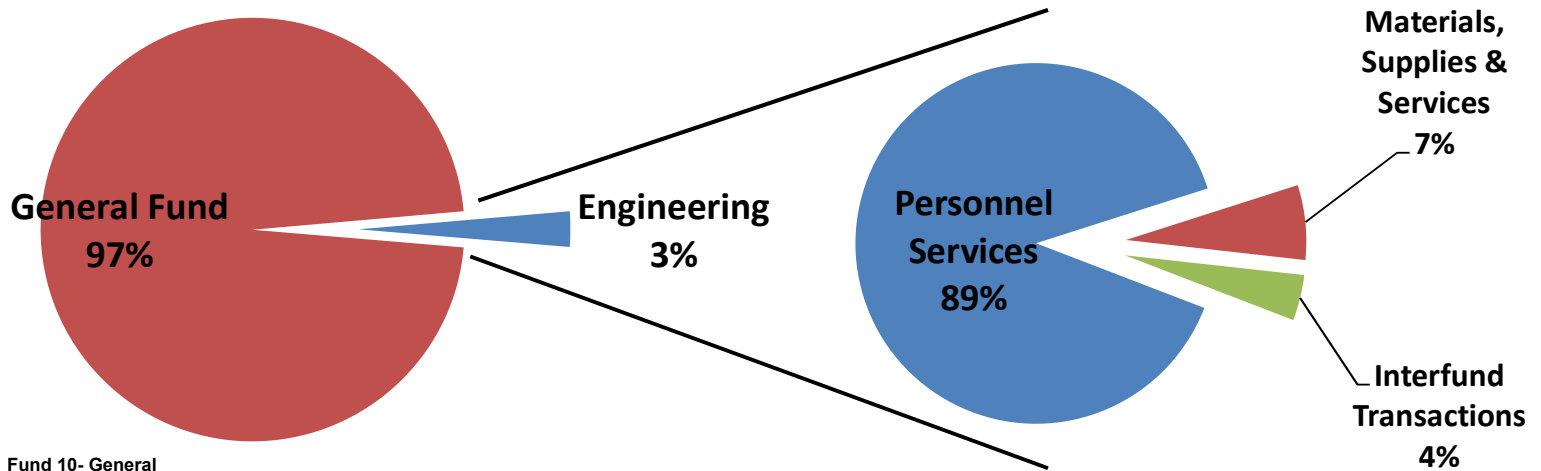
ENGINEERING

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	418,226	284,032	206,826	205,800	229,110	213,314
Materials, Supplies & Services	268,187	44,729	17,972	16,000	15,186	16,000
Interfund Transactions	39,000	-	8,381	9,190	9,190	9,761
Capital Outlay	21,706	2,758	2,174	-	-	-
Expenditure Total:	\$747,119	\$331,519	\$235,353	\$230,990	\$253,486	\$239,074
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	747,119	331,519	235,353	230,990	253,486	239,074
Revenue Total:	747,119	331,519	235,353	230,990	253,486	239,074
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time	9.00			2.66	2.66	2.66
Part-time/Seasonal						
FTE Total:	9.00	-	-	2.66	2.66	2.66

Engineering

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	294,020	196,611	138,579	137,802	147,426	141,901
1211 Overtime	5,383	3,262	3,042	-	9,079	-
1242 Car Allowance	5,727	5,592	1,887	5,000	2,007	5,000
1300 Employee Benefits	16,697	10,627	7,016	6,734	7,833	6,936
1311 Bonus	-	-	-	-	-	-
1511 FICA	4,138	305	-	-	-	-
1512 Medicare	-	2,759	2,013	1,979	2,225	2,038
1521 Retirement	34,493	23,375	18,953	14,956	21,253	17,944
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	50,859	36,900	31,494	35,725	35,246	35,869
1545 Dental Insurance	4,607	3,066	2,508	2,660	2,826	2,660
1548 Vision Insurance	992	640	699	284	541	284
1561 Long Term Disability	1,312	895	636	661	674	681
Total:	418,226	284,032	206,826	205,800	229,110	213,314
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	2,086	930	1,281	1,200	536	1,200
2321 Travel & Training	3,323	4,796	1,862	1,900	1,904	1,900
2369 Meetings	198	352	160	-	-	-
2411 Office Expenses & Supplies	2,079	-	-	-	-	-
2431 Uniforms & Clothing	778	400	802	800	1,272	800
2513 Equipment Supplies & Maintenance	2,969	2,290	1,476	2,000	3,300	2,000
2523 Blue Stakes Supplies	-	-	-	-	-	-
2531 Mileage Reimbursement	-	270	-	100	-	100
4320 Engineering Services	119,089	300	-	-	-	-
4531 Professional/Technical Services	137,666	35,390	12,391	10,000	8,174	10,000
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	268,187	44,729	17,972	16,000	15,186	16,000
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment	2,913	2,758	2,174	-	-	-
7412 Computer Equipment	16,565	-	-	-	-	-
7414 GIS Equipment	2,228	-	-	-	-	-
Total:	21,706	2,758	2,174	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund	39,000	-	8,381	9,190	9,190	9,761
Other Fund Transfer	-	-	-	-	-	-
Total:	39,000	-	8,381	9,190	9,190	9,761

ENGINEERING





Executive

EAGLE MOUNTAIN

Mission: To set policy and overall leadership to the public and to City staff by serving diligently and honoring the goals and objectives of the City Council and maintaining the trust of the residents of Eagle Mountain City.

The Executive Division consists of the Mayor, the office of the City Manager, the Human Resources Division, and the Public Information Division. Together, these departments are responsible for the formulation and communication of public policy to meet community needs and assure orderly development in the City. These departments have been very active in creating partnerships with the community through citizen surveys, public hearings and presentations on economic development efforts and City issues.

The Eagle Mountain City Executive Division consists of four programs described below:

Programs:

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

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

Ifo Pili is the new City Administrator



Human Resources: The Human Resources Division provides direction and services in all aspects of human resource management including recruitment and selection, classification, compensation and benefits administration, training, employee relations, and maintenance of records. A major focus of Human Resources is hiring and retaining effective employees. Part of this includes accurately informing people about the benefits of working for the City.

Public Information: The Public Information Director communicates timely City information, news, and updates to residents, businesses, and the media. The Public Information Director produces a monthly newsletter, Eagle's View, which is mailed to each resident in Eagle Mountain City. The director also manages the content of the city web site, writes and distributes press releases, coordinates community relations for the City, publishes the City Information Guide, and manages city news archives.

Executive

Top 4 Accomplishments from FY 11-12

1. Received the City's 2nd Comprehensive Annual Financial Report (CAFR) Award
2. Worked with private property owners to help legalize Off-Highway Vehicles on certain OHV trails
3. Procured a \$10,000 grant from the State to beautify the City's OHV Trails
4. Despite the economic downturn, met all budget requirements and did not have to use furloughs

Departmental Goals FY 12-13

- To ensure fiscal responsibility by maintaining a balanced budget and avoid accessing reserve funds
- To ensure salaries and benefits are fair according to market standards in order to hire and retain effective employees
- To promote safety and health awareness to City employees through the Safety Committee in order to improve awareness and compliance with safety standards
- To plan and implement effective and efficient services within the City's financial capacity to meet the needs of residents, customers and employees
- To find more effective ways to communicate with the public and improve the City's image

Performance Objectives FY 12-13

- To coordinate management trainings held monthly and separately for both directors and supervisors in each municipal department
- Educate City employees about offered benefits through employee meetings, provide those benefits at the most reasonable price available, and perform a study to ensure that employee salaries and benefits are fair according to standard
- Present safety training on a quarterly basis, and monitor the workplace to assess employee understanding of safety issues and policies. To lead discussion on one safety issue each meeting to further gauge employee comprehension
- Update all employee computers so that everyone is using Springbrook version 7, therefore making financial processes more uniform

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$807,710	\$900,591	\$1,014,259	\$735,595
2. Number of Full-Time Equivalents	6.2, 6.3	9.16	9.16	9.16	7.16
3. Total Employee Hours	6.2, 6.3	New	7,892	12,418	12,425
4. Total Overtime Hours	6.2, 6.3	New	41	265	230
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Number of Job Postings Processed	6.3	3	10	7	3
2. Number of Management Trainings	6.3	7	5	3	6
3. City Newsletter	4.4	8	12	12	12
4. New Worker's Compensation Claims	2.1	6	12	8	0
5. Full-Time Employee Turnover	6.3	5	3	9	0
6. Number of Worker Days Lost to Injury	2.1	0	120	0	0
7. Average Number of Employees at Each HR Training Meeting	6.3	60	60	60	60
8. Trainings Attended by the HR Director	6.3	22	22	6	12
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Average Percent of Employees at Each Management Training Meeting	6.3	80%	85%	100%	100%
2. Rating of <i>I am satisfied with the current City administration</i> on the scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.3	3.37	3.60	3.82	3.85
3. Rating of <i>the City newsletter is informative and should be continued</i> on the scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.4	4.17	3.94	4.20	4.22
4. Rating of <i>the City properly involves citizens on issues its deciding</i> of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.4	3.31	3.33	3.43	3.45
5. Authorized Personnel as a % of General Fund FTEs	6.2, 6.3	14.48%	16.44%	12.7%	0.99%
6. Expenditures as a % of General Fund	6.2	9.25%	11.96%	11.54%	8.37%
7. Rating of <i>Eagle Mountain as a place to raise children</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	2.1, 5.4	New	4.64	4.45	4.50
8. Rating of <i>City communication to citizens about issues, decisions, and/or services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.4	New	3.54	3.87	3.90
9. Rating of <i>Accessibility and availability of information on City website</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.4	New	3.96	4.02	4.10

Executive

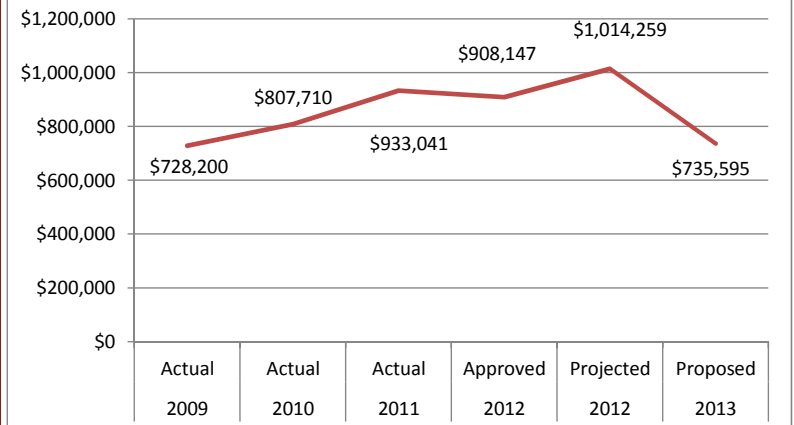
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 19% .

Personnel Services - The total Personnel budget decreased by \$174,506 or 19.7% . The decrease is primarily due to attrition and the formation of the Special Events Department. The previous City Manager retired, which elicited a shift upwards in the organization chart. The previous Asst. City Manager became the new City Manager, and the HR Director simply absorbed the Asst. City Manger position (as opposed to hiring a new HR Director). The newly formed Special Events Dept. took out about +\$133,000 from the Executive Dept's *Personnel Services* and simply transferred this into their new department's budget.

Materials, Supplies & Services - Total Materials budget decreased by \$5,300 or 32.5% . The decrease is primarily due to the *Professional/Technical Services* budget line. The 'Communities that Care Program', which was budgeted \$5,000 in FY 12 was simply moved to be expended in the Police fund.

Expenditure Trends

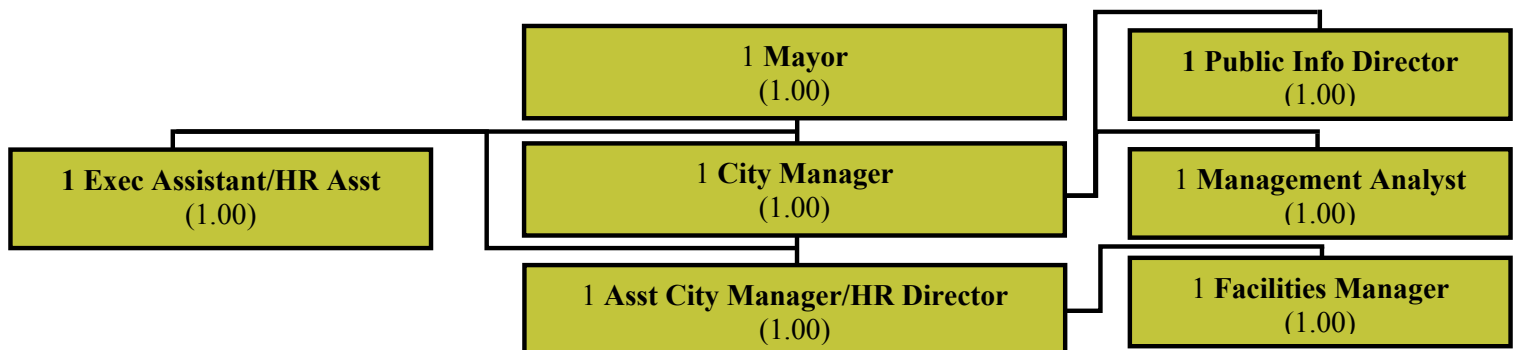


Interfund Transactions - The Interfund Transactions budget increased by \$7,254 or 90.1% . The overall increase is to more accurately reflect this Department's transfers for vehicle gas, maintenance and repairs.

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

Personnel Description

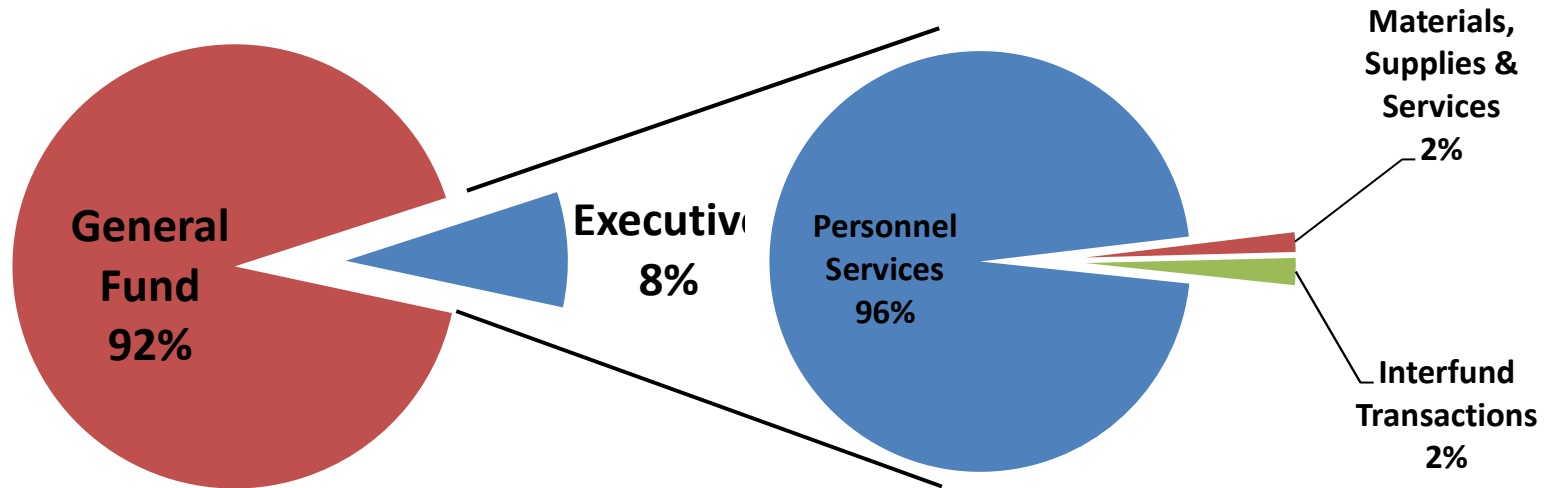
This department decreased by 3.0 FTEs. *Special Events* formed its own department as 2.0 FTEs positions were shifted under the newly formed Special Events Department (The Special Events Director and Special Events Assistant). The Human Resource Director absorbed the Assistant City Manager position through attrition, which lowered the FTE count by another point.



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

Executive

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries - FT	534,552	530,654	611,575	609,306	709,482	491,377
1111 Annual Leave Payout				10,000		10,000
1112 Salaries - PT		42,742	30,481		6,687	
1211 Overtime	6,815	18,899	16,649	7,800	3,371	7,800
1242 Car Allowance	6,029	6,018	6,018	6,000	6,400	6,000
1300 Employee Benefits	27,710	30,975	33,738	32,570	38,395	24,687
1311 Bonus	-			-		-
1511 FICA	13,498	6,371	6,573	553	6,072	1,106
1512 Medicare		8,030	9,499	8,762	10,220	7,078
1521 Retirement	51,505	58,001	73,725	72,336	82,473	63,867
1531 State Insurance Fund	-			-		-
1541 Health Insurance	57,812	79,994	100,568	123,076	119,971	87,649
1545 Dental	5,348	6,356	7,918	9,163	9,088	6,499
1548 Vision Insurance	1,161	1,338	1,555	979	1,801	695
1561 Long Term Disability	1,927	2,025	2,293	3,253	2,529	2,533
Total:	706,355	791,401	900,591	883,798	996,489	709,291
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	1,385	2,102	2,911	2,500	2,802	2,500
2211 Public Notices	-			-		
2321 Travel & Training	9,547	10,128	15,290	8,000	1,527	7,500
2369 Meetings	1,620	1,745	1,583	800	1,091	1,000
2411 Office Expenses & Supplies	4,612			-		
2421 Postage	-			-		
2513 Equipment Supplies & Maintenance	316	479		-	74	
2521 Vehicle Fuel & Maintenance	-			-		
2531 Mileage Reimbursement	302	90		-		
4531 Professional/Technical Services	(20)	1,745	483	5,000	4,227	-
5002 Misc. Services & Supplies	583	22	684	-		
Total:	18,345	16,310	20,950	16,300	9,721	11,000
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment						-
7412 Computer Equipment						-
7552 Furniture						-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund	3,500		11,500	8,049	8,049	15,303
Other Fund Transfer						
Total:	3,500	-	11,500	8,049	8,049	15,303

Executive

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	706,355	791,401	900,591	883,798	996,489	709,291
Materials, Supplies & Services	18,345	16,310	20,950	16,300	9,721	11,000
Interfund Transactions	3,500	-	11,500	8,049	8,049	15,303
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	\$728,200	\$807,710	\$933,041	\$908,147	\$1,014,259	\$735,595
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	728,200	807,710	933,041	908,147	1,014,259	735,595
Revenue Total:	728,200	807,710	933,041	908,147	1,014,259	735,595
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected				1	1	1
Appointed	2.00			1	1	1
Full-time	6.00			7.5	7	5
Part-time/Seasonal	0.33			0.66	0.66	1.16
FTE Total:	8.33	0.00	0.00	10.16	9.66	8.16



EAGLE MOUNTAIN

Finance

Mission: The mission of the Finance Department is to keep the City financially sound and solvent; compliant with all Generally Accepted Accounting Principles, as well as State laws; maintain the City's visibility to the public; and have accurate and timely record keeping and billing

The Finance Department ensures City funds are managed properly

The Finance Department ensures that all assets and liabilities are recorded and accounted for properly. This needs to be in accordance with Generally Accepted Accounting Principles, and also with all State laws. In addition to this, the Finance Department makes sure that all reports are prepared and filed in a timely manner. It is especially important that all State-required deadlines are met, such as completing the annual financial audit by 180 days after the fiscal year ends.

The program activities in the Finance Department include maintaining the General Ledger, preparing ledgers for the annual audit, receipting and disbursing funds, filing quarterly and annual reports, investing funds, and preparing and monitoring the annual budget. Because Finance is smaller than in past years, without any fewer responsibilities, the employees are working hard to be more efficient.

Something that is very important to Eagle Mountain is keeping accurate records. The Finance Department focuses on this, and keeps it as a mission in all of their work. Another thing that increases accuracy is the use

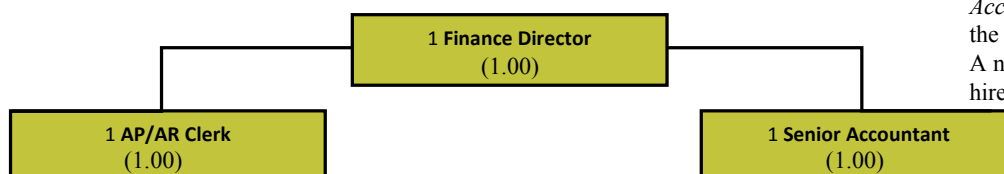


of Springbrook to track financial transactions. In the 2011 fiscal year, Eagle Mountain switched to version 7 of Springbrook, which is a net version. This will allow employees to view their own records, and to interact with other employees more efficiently. Springbrook also tracks information the State needs for Transparency reports, which helps the City comply with State requirements and keeps financial processes visible for residents.

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

Personnel Description

There have been no changes to FTEs. The previous *Finance Director* left the City, which allowed the previous *Senior Accountant* to transition into the Finance Director position. A new *Senior Accountant* was hired. The *Finance Director* also oversees the Utility Billing Department.



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

Finance

Top 4 Accomplishments from FY 11-12

1. Spear-headed the budget meetings and the entire budget process as this was done by a different department previously
2. Submitted the 3rd Comprehensive Annual Financial Report (CAFR)
3. Instrumental in receiving the City's 1st 'CAFR Award'
4. Submitted the audit on time and other financial reports as mandated

Departmental Goals FY 12-13

- To improve the budget process
- To maintain reconciliations of bank accounts on time.
- To provide accurate and timely information
- To continually analyze and review the City's financial policies

Performance Objectives FY 12-13

- To ensure that bank reconciliations are done w/in 30 days
- Provide more descriptive analysis for Fund Management by January 2013
- To prepare to do the Fiscal Year 2014 budget entirely using the *Springbrook* software by June 2013

Performance Measurements

Input/Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$361,641	\$373,726	\$394,077	\$375,350
2. Number of Full-Time Equivalents	6.2, 6.3	4.50	3.00	3.00	3.00
3. Quarter- Survey Non-Property Taxes (on time)	6.1	Yes	Yes	Yes	Yes
4. Budget w/ Fund Managers by June 22nd	4.2	Yes	Yes	Yes	Yes
5. Submit Annual Audit before December 31st	4.3	Yes	Yes	Yes	Yes
6. Submit <i>Continued Disclosure Report</i> by 12/31	4.3	Yes	Yes	Yes	Yes
7. Number of Purchase Orders Processed	4.3, 6.1	New	985	916	950
8. Number of Invoices Processed	4.3, 6.1	New	4,400	4,793	4,800
9. Total Regular Hours	6.2, 6.3	New	3,792	3,414	3,500
10. Total Overtime Hours	6.2, 6.3	New	1.25	0.75	0
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Received GFOA CAFR Award	4.3	No	Yes	Yes	Yes
2. Received GFOA Budget Award	4.3	Yes	Yes	Yes	Yes
3. Authorized Personnel as a Percent of General Fund FTEs	6.2	5.25%	5.38%	5.74%	4.2%
4. Expenditures as a Percent of General Fund	6.2	4.25%	4.79%	4.48%	4.27%
5. Rating of <i>Fund Management</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	6.1, 6.2	3.23	3.46	3.80	3.85

Finance

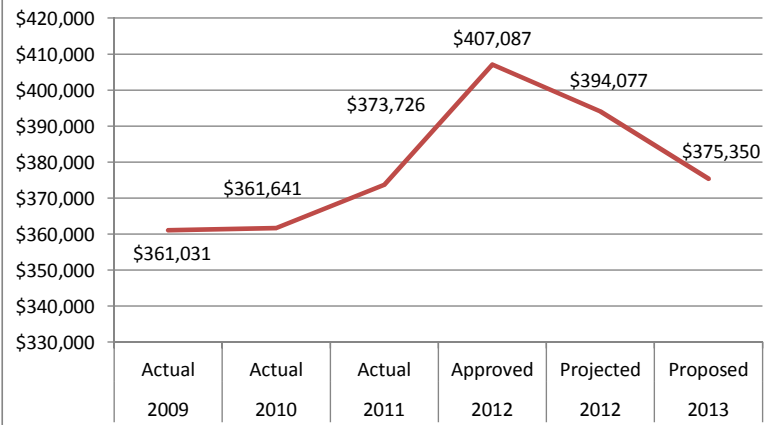
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 7.80%.

Personnel Services - The total Personnel budget decreased by \$13,272 or 5.49%. The decrease is mainly due to the personnel shift, as the new Finance Director is in this position for the first time.

Materials, Supplies & Services - Total Materials budget decreased by \$18,465 or 11.17%. This decrease is mainly due to *Computer Software Maintenance* that was transferred out of this department to the Non-Departmental Fund. *Computer Software Maintenance* is the City's Computer Central System, or *Springbrook*. It makes more sense to budget this line item under the Non-Departmental Fund as it supports all Departments, and not solely the Finance Department.

Expenditure Trends



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

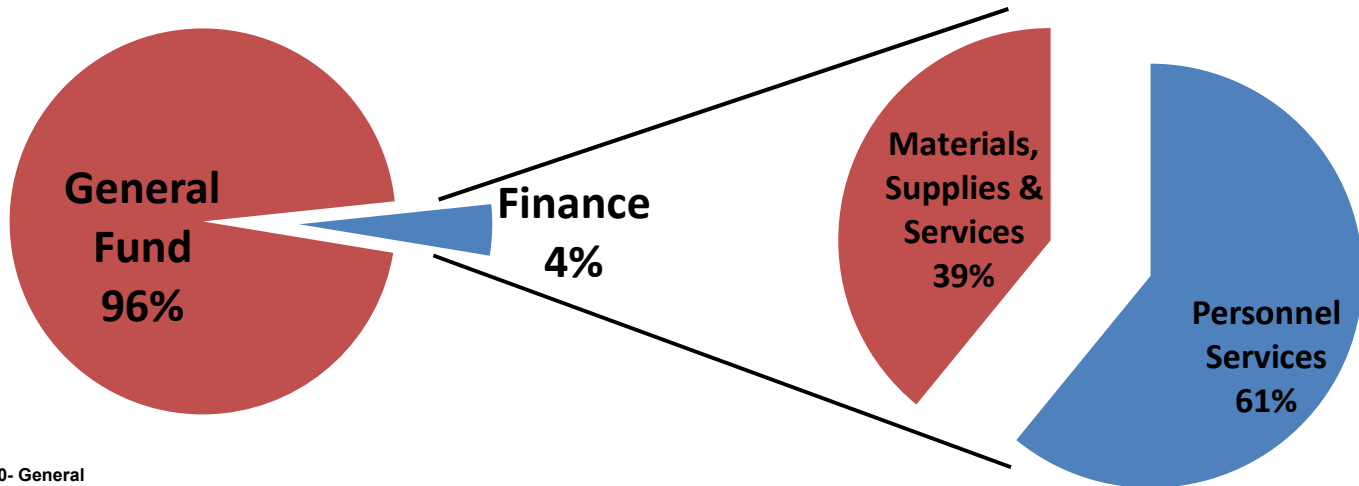
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	182,472	190,141	213,398	241,847	252,877	228,575
Materials, Supplies & Services	178,559	171,500	160,327	165,240	141,200	146,775
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	\$361,031	\$361,641	\$373,726	\$407,087	\$394,077	\$375,350
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	361,031	361,641	373,726	407,087	394,077	375,350
Revenue Total:	361,031	361,641	373,726	407,087	394,077	375,350
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed	0.50		1.00	1.00	1.00	1.00
Full-time	4.00		2.50	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	3.50	4.50	3.50	3.00	3.00	3.00

Finance

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	127,660	133,588	147,055	162,721	171,918	153,903
1211 Overtime	-	-	26	-	27	-
1300 Employee Benefits	7,831	8,204	8,531	9,996	7,116	7,785
1311 Bonus	-	-	-	-	-	-
1511 FICA	1,768	96	-	-	-	-
1512 Medicare	-	1,764	2,030	2,338	2,338	2,210
1521 Retirement	14,834	15,643	19,686	22,200	23,233	20,140
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	27,006	27,663	32,129	40,291	43,269	40,454
1545 Dental Insurance	2,273	2,081	2,748	3,000	3,518	3,000
1548 Vision Insurance	522	479	517	321	662	321
1561 Long Term Disability	579	623	676	982	796	765
Total:	182,472	190,141	213,398	241,847	252,877	228,575
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	380	388	240	240	-	275
2321 Travel & Training	2,172	2,537	2,125	1,200	1,200	1,200
2369 Meetings	999	642	123	100	-	300
2411 Office Expenses & Supplies	1,186	-	-	-	-	-
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	-	-	-	200	-	-
2531 Mileage Reimbursement	-	-	-	-	-	-
Budget Preparation	-	-	-	1,000	-	-
4140 Banking Fees	115,501	125,107	118,418	100,000	100,000	100,000
4151 Auditing & Accounting	43,646	42,647	39,320	42,500	40,000	45,000
4211 Computer Network & Data Process	14,676	150	-	-	-	-
4221 Web Site Maintenance	-	-	(150)	-	-	-
4261 Computer Software & Maintenance	-	-	600	20,000	-	-
4531 Professional/Technical Services	-	29	(348)	-	-	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	178,559	171,500	160,327	165,240	141,200	146,775
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-

FINANCE





Fire

EAGLE MOUNTAIN

Mission: Eagle Mountain Fire Department is committed to: prevent harm, respect, help, and aid in survival.

The Fire department provides fire prevention measures, such as education and inspections, and mitigates emergency and disaster situations.

The Fire department is divided into three divisions: Fire Prevention; Emergency Operations; and Support Services. The Fire Prevention division is responsible for ongoing building and hydrant inspection, public education, pre-planning of buildings, code enforcement, arson investigations, and the abatement of hazards. All emergencies involving fire, medical, and environmental situations are encompassed in the Emergency Operations division. Support Services is in charge of maintaining the fire equipment and supplies.

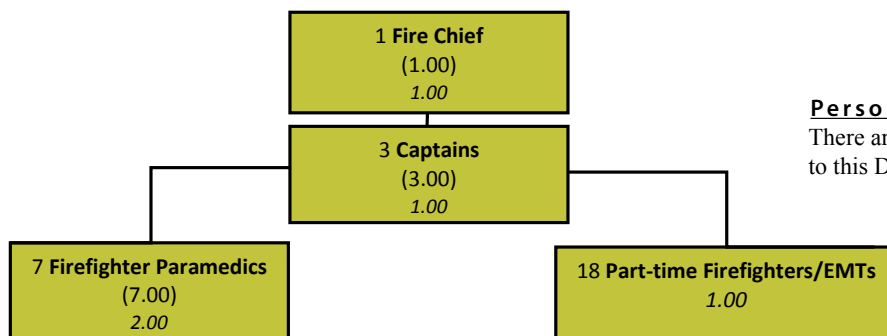
One of the difficulties of running a Fire department in Eagle Mountain City is the distribution of homes within the city limits. The 24,000 residents are spread throughout Utah's second largest city geographically. However, most of the population is concentrated within two major housing developments that are at opposite ends of the city. This layout shows the importance of having two stations in the city, so that 90% of the population can be reached within eight minutes of a call.

The Fire Department helps to control a fire in Herriman City



Another tactic the Fire department uses to overcome the difficulty of Eagle Mountain's layout is to have well-prepared firefighters. All of the employees are dedicated to maintaining their certification and training levels. Also, the full-time employees are all certified paramedics. This enables them to administer medications before patients are taken to the hospital, which is essential since Eagle Mountain City does not have a hospital and patients must be transported to a nearby city.

In addition to preparing its employees, the Fire department works to prepare citizens to prevent and combat emergency situations. This is done through meeting with children at schools, working with the Boy Scouts, offering stations tours, and participating in community events.



Personnel Description

There are no personnel changes to this Department.

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

The daily numbers of FTEs are shown in *italics*, due to the nature of the Fire Dept. The daily staffing minimum is 4.00.

Top 3 Accomplishments from FY 11-12

1. Signed a mutual aid agreement with Camp Williams to work together on wildland fires both in our city and on the camp. Participated in Northern Utah County Metro automatic aid agreement.
2. Signed our Memo of Understanding with the State of Utah pertaining to wildland fires and Eagle Mountain City.
3. Supported community activities including the Easter Egg Hunt, Pony Express Days, Soldier welcome homes and Santa on the fire engine.
4. Presented Fire Prevention messages to various citizens and children through numerous station tours, public events, safety fairs and school visits.
5. Placed a third 12 lead EKG machine into service

Departmental Goals FY 12-13

- Save lives, protect property and limit damage to environment.
- Maintain minimum staffing of four personnel at all times. Also maintain minimum staffing of two paramedics on our initial ambulance response.
- Work towards becoming involved in a fire district this year.
- Initiate fire attack prior to flashover (which is the eventual outcome of a typical house fire – within 8 minutes)
- Provide Advanced Life Response throughout our State licensed area on all initial responses.

Performance Objectives FY 12-13

- Continued public education including: Fire Safety, CERT, CPR classes as needed, and Boy Scout Merit Badge Classes.
- Maintain and increase needed training to include fire and medical training as well as all hazards training as described by FEMA
- Maintain our working with our neighboring departments as members of the Northern Utah County Metro group.
- Strive to improve our fire department fleet through potentially different means.
- Improve initial fire responses with an increased and improved paid call program.

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Number of Full-Time Equivalents	6.2, 6.3	15.0	11.0	11	11
2. Operating Expenditures	6.2	\$1,098,835	\$1,126,728	\$1,193,563	\$1,184,636
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Testing Completed on Fire Hydrants	2.1	New	918	918	918
2. Number of Calls with a Response	2.1, 2.2	676	693	694	715
3. Number of EMS Calls	2.1, 2.2	406	440	395	400
4. Number of Miscellaneous Calls	2.1	270	253	259	260
5. Number of Calls Billed for EMS Treatment and Transportation Services	2.1, 2.2, 6.1	281	261	180	205
6. Number of Recertified Personnel in Medical Certification, including ACLS and PALS	2.1	17	17	17	17
7. Number of Training Hours Since August 1st	2.1	917	900	900	900
8. Estimated Total Training Hours	2.1	1,907	2,050	2,100	2,100
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Overall Response Time	2.2	New	8 minutes	9 minutes	8.5 minutes
2. Stations per Square Mile	2.1, 6.1	0.042	0.038	0.42	0.42
3. Number of Firefighters per 1,000 Capita	2.1	0.62	0.48	0.48	0.49
4. Percent of Testing Completed on Fire Hydrants	2.1	100%	100%	100%	100%
5. Percent of Testing Completed on Firefighting Hoses and Pumps	2.1	100%	100%	100%	100%
6. Expenditures as a Percent of General Fund	6.1, 6.2	12.85%	14.55%	13.58%	13.48%
7. Authorized Personnel as a Percent of General Fund FTEs	6.2, 6.3	22.49%	19.74%	20%	20.3%
8. Rating of <i>Ambulance or emergency medical services</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	2.1, 6.1	New	4.24	4.15	4.20
9. Rating of <i>Fire Services, including prevention and education</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	2.1, 6.1	New	4.18	4.20	4.22

Fire

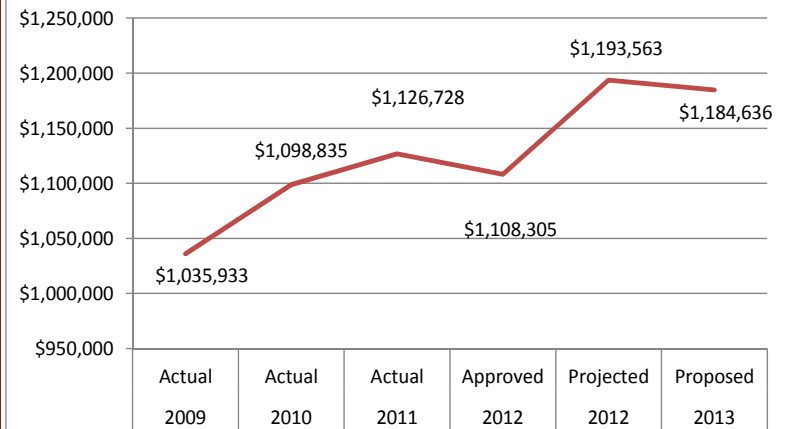
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 6.89% .

Personnel Services - The total Personnel budget increased by \$75,331 or 7.40% . The increase is in part due the 3% COLA (\$20,115), a \$30,000 increase to more accurately reflect actual 'Part/Temporary Seasonal Services' and a \$12,480 increase to cover GAP Time. 'Part/Temp Seasonal Services' increased because two full-time firefighters voluntarily left in FY 11 and part-time firefighters were used to fill in the shifts. The \$30,000 adjustment will reflect a more accurate budget as these positions are filled. The 'Retirement' budget line increased by \$10,822 as retirement payments increased due to increased shifts.

Materials, Supplies & Services - Total Materials budget increased by \$1,000 or 1.10%. The slight increase is due to the expected rise in vehicle fuel.

Expenditure Trends



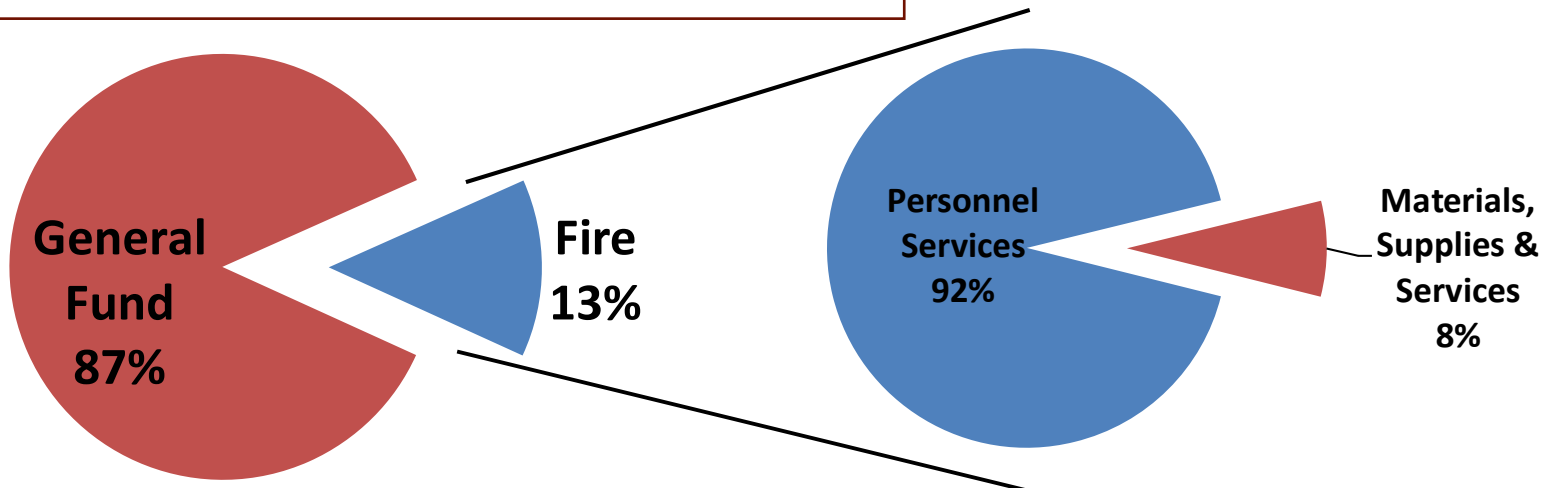
Interfund Transactions - There is no Interfund Transaction proposed for this activity.

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

Fund 10- General Sub 25 - Fire Department 42200- Fire Summary

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	182,472	190,141	213,398	241,847	252,877	228,575
Materials, Supplies & Services	178,559	171,500	160,327	165,240	141,200	146,775
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	\$361,031	\$361,641	\$373,726	\$407,087	\$394,077	\$375,350
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	361,031	361,641	373,726	407,087	394,077	375,350
Revenue Total:	361,031	361,641	373,726	407,087	394,077	375,350
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed	0.50		1.00	1.00	1.00	1.00
Full-time	4.00		2.50	2.00	2.00	2.00
Part-time/Seasonal						
FTE Total:	3.50	4.50	3.50	3.00	3.00	3.00

Functional Expenditures to Total General Fund Expenditures



Fund 10- General Sub 25 - Fire Department 42200- Fire Detail

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	127,660	133,588	147,055	162,721	171,918	153,903
1211 Overtime	-	-	26	-	27	-
1300 Employee Benefits	7,831	8,204	8,531	9,996	7,116	7,785
1311 Bonus	-	-	-	-	-	-
1511 FICA	1,768	96	-	-	-	-
1512 Medicare	-	1,764	2,030	2,338	2,338	2,210
1521 Retirement	14,834	15,643	19,686	22,200	23,233	20,140
1531 State Insurance Fund	-	-	-	-	-	-
1541 Health Insurance	27,006	27,663	32,129	40,291	43,269	40,454
1545 Dental Insurance	2,273	2,081	2,748	3,000	3,518	3,000
1548 Vision Insurance	522	479	517	321	662	321
1561 Long Term Disability	579	623	676	982	796	765
Total:	182,472	190,141	213,398	241,847	252,877	228,575
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	380	388	240	240	-	275
2321 Travel & Training	2,172	2,537	2,125	1,200	1,200	1,200
2369 Meetings	999	642	123	100	-	300
2411 Office Expenses & Supplies	1,186	-	-	-	-	-
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	-	-	-	200	-	-
2531 Mileage Reimbursement	-	-	-	-	-	-
Budget Preparation	-	-	-	1,000	-	-
4140 Banking Fees	115,501	125,107	118,418	100,000	100,000	100,000
4151 Auditing & Accounting	43,646	42,647	39,320	42,500	40,000	45,000
4211 Computer Network & Data Process	14,676	150	-	-	-	-
4221 Web Site Maintenance	-	-	(150)	-	-	-
4261 Computer Software & Maintenance	-	-	600	20,000	-	-
4531 Professional/Technical Services	-	29	(348)	-	-	-
5002 Misc. Services & Supplies	-	-	-	-	-	-
Total:	178,559	171,500	160,327	165,240	141,200	146,775
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-





EAGLE MOUNTAIN

Ambulance

Mission: The Fire Department provides emergency medical and paramedic service to the residents.

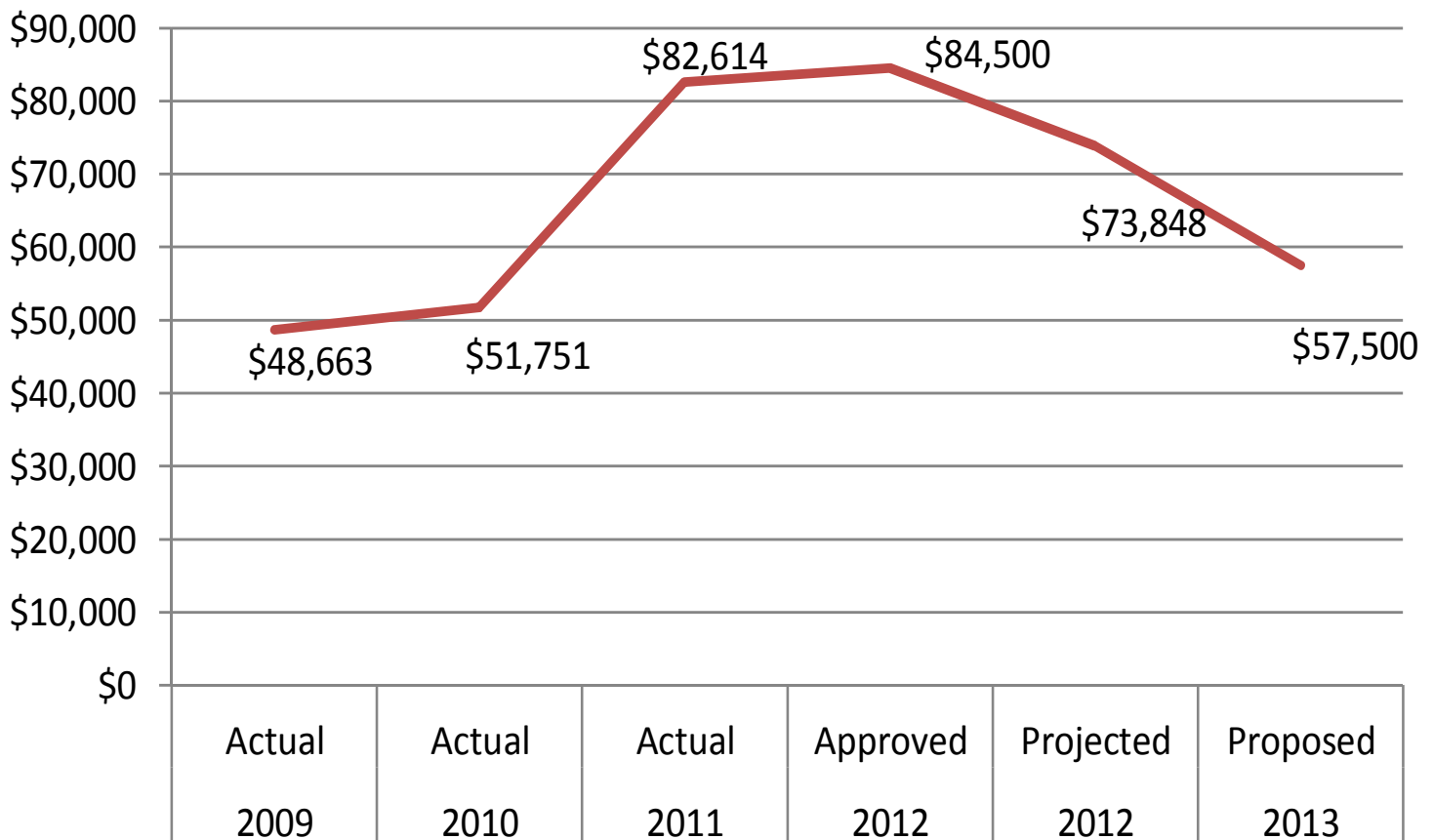
Ready to serve residents quickly and effectively

The Fire Department has two ambulances that respond to medical emergencies throughout the City. Fire Department personnel are cross-trained to provide both fire fighting and paramedic services. The staff for this service is included in Fire Department's Personnel Summary. The overall objective of the ambulance is to minimize casualties from accidents through efficient and effective prevention and emergency responses.



AMBULANCE

Expenditure Trends



Ambulance

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 31.95%

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

Materials, Supplies & Services - Total Materials decreased by \$2,000 or 3.36%. The 'Baseline Test for New FF' increased by \$2,000 but 'Expendable EMS Supplies decreased by \$4,000. This decrease is to more accurately reflect the demand for ambulance supplies as there have been less number of calls billed for Emergency Medical Service (EMS) treatment and transportation services when compared with previous years (*see Performance Measurement-Fire Dept*). FY 2012 had 180 ambulance transports. FY 11 had 261 ambulance transports. FY 10 had 281 ambulance transports.

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

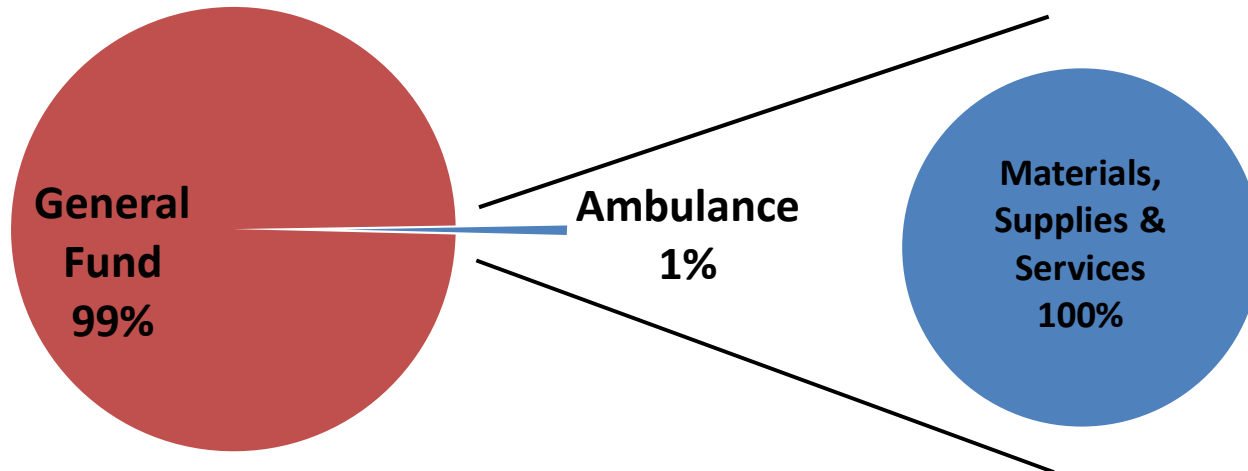
Capital Outlay - The Capital Outlay budget decreased by \$25,000 because last FY 12, a 12-Lead Monitor was approved for purchase. There is no Capital Outlay proposed this FY.

Fund 10- General Sub 25 - Fire Department 42270- Ambulance Summary

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						-
Materials, Supplies & Services	42,948	51,751	70,549	59,500	41,750	57,500
Interfund Transactions	5,500	-	-	-	-	-
Capital Outlay	215	-	12,065	25,000	32,098	-
Expenditure Total:	\$48,663	\$51,751	\$82,614	\$84,500	\$73,848	\$57,500
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	48,663	51,751	82,614	84,500	73,848	57,500
Revenue Total:	48,663	51,751	82,614	84,500	73,848	57,500
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	-	-
Part-time/Seasonal	-	0.00	0.00	0.00	0.00	0.00
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Ambulance

Functional Expenditures to Total General Fund Expenditures



Fund 10- General Sub 25 - Fire Department 42270- Ambulance Detail

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1250 Volunteer Standby	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1311 Bonus	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
1521 Retirement	-	-	-	-	-	-
1531 State Insurance Fund	-	-	-	-	-	-
1531 Medicare	-	-	-	-	-	-
1541 Health Insurance	-	-	-	-	-	-
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	-	78	476	-	80	-
2321 Travel & Training	2,415	3,184	1,382	4,000	1,589	4,000
2369 Meetings	-	-	233	500	13	500
2373 Baseline Test New Firefighters	1,917	411	4,350	5,000	144	7,000
2513 Equipment Supplies & Maintenance	8,040	4,446	26,610	8,000	596	8,000
2521 Vehicle Fuel & Maintenance	(37)	395	65	-	-	-
4520 Contract Services	2,646	4,078	1,161	4,000	6,707	4,000
4531 Professional/Technical Services	-	-	-	1,000	-	1,000
4532 Billing Services	15,372	24,243	19,971	17,000	15,899	17,000
5002 Misc. Services & Supplies	-	-	(27)	-	-	-
5770 Expendable EMS Supplies	11,677	14,917	16,328	20,000	16,722	16,000
6530 EMS Grant Expenditures	917	-	-	-	-	-
Total:	42,948	51,751	70,549	59,500	41,750	57,500
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment	215	-	12,065	25,000	32,098	-
7413 Communications Equipment	-	-	-	-	-	-
Total:	215	-	12,065	25,000	32,098	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	5,500	-	-	-	-	-
Transfer to Lease Purchase Debt Fund	-	-	-	-	-	-
Total:	5,500	-	-	-	-	-





Legislative

EAGLE MOUNTAIN

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

The purpose of the City Council is to discharge the obligations and responsibilities imposed by State law and City ordinances, while ensuring that citizens' needs are met. The City Council provides policy direction to the mayor and carries the responsibility of facilitating citizen input by holding public hearings. The Council approves the fiscal policies and finally the City's operating and capital budgets.

The Council ensures that City policies and legislation are established with the best interests of its citizens, businesses, community organizations, and visitors while keeping quality of life a priority. They study the issues, review alternatives, and determines the best course of public policy. Major priorities and functions of the Council includes reviewing the annual operating and capital improvement budgets, making appointments to vacancies on various committees, and monitoring State legislative activity that has impact on the City.

One of the main duties of the City Council

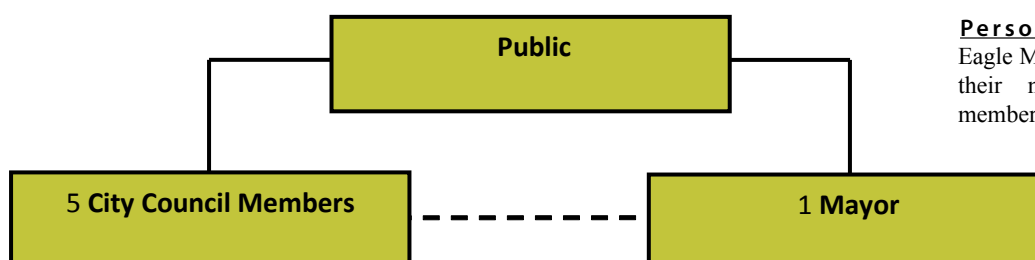
is to establish policies. Priorities include the adoption of goals and objectives, the establishment of priorities for public services, and the approval of programs throughout the City. This also includes the approval and amendment of the operating and capital budgets, approval of expenditures and payments,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

Richard Steinkopf is the newest City Council member



LEGISLATIVE

The Eagle Mountain City Council acts in a supervisory role as part of its duties and responsibilities. Direction is given to City administration through the City Council regarding the implementation and evaluation of various programs. Residents' concerns are forwarded to City administration by the City Council. Public leadership is provided by the City Council through verbal and written communications with constituents. The Council is responsible for the arbitration of conflicting interests that arise during the course of City business.



Personnel Description

Eagle Mountain City welcomes their newest City Council member, Richard Steinkopf.

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

Legislative

Top 6 Accomplishments from FY 11-12

1. Received an “A” Bond Rating for the City’s Gas and Electric Funds
2. Received the City’s 2nd ‘Comprehensive Annual Financial Report’ Award (CAFR)
3. Approved construction on the South Substation and has been able to stay under budget
4. Approved the construction of a redundant 138kVA power line for future needs of the City
5. Completed Smith Ranch Park (next to Pony Express Elementary)
6. Phase 1 of the Mid-Valley Baseball Complex has been completed, which is the first quad-field in the City

Departmental Goals FY 12-13

- To broaden the City’s tax base in order to be a self sustaining community
- To implement an atmosphere in the City to live, work, and play in the community while maintaining a small town feel
- To continue to have a safe community and provide after school programs for youth with recreational activities for residents of all ages
- To not raise taxes and continue providing quality services for the city without raising the cost of utilities and compromising both quality service and reasonable rates

Performance Objectives FY 12-13

- To provide policy direction to City administration in the implementation and evaluation of various City programs
- To improve the City’s infrastructure and economic base
- To enhance communications between the residents and City government through focus groups, surveys, and other written materials
- To promote a legislative agenda dedicated to a neighborhood safety, economic development, environmental issues, and traffic enforcement

Performance Measurements

Input and Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$48,827	\$39,456	\$41,950	\$44,045
2. Number of Council Members	6.2, 6.3	5.00	5.00	5.00	5.00
3. Regular City Council Meetings	6.3	24	24	24	24
4. Special City Council Meetings	6.3	4	4	4	4
5. Resolutions Adopted	4.1, 4.2	29	30	14	15
6. Ordinances and Amendments Adopted	4.1, 4.2	23	24	16	16
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Rating of <i>City's responsiveness to problems</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.3, 4.5	3.58	3.39	3.82	3.83
2. Rating of <i>City officials are effectively making positive changes in the community</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.2, 4.3	3.50	3.43	3.76	3.80
3. Rating of <i>I am optimistic about Eagle Mountain's future</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.4	4.13	4.00	4.05	4.05
4. Rating of <i>Eagle Mountain has become a better place to live in the past 10 years</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.2	3.90	3.90	3.95	3.95
5. Expenditures as a % of General Fund	6.2	0.55%	0.54%	0.48%	0.50%
6. Rating of <i>Legislative</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.3, 4.4	New	3.58	3.60	3.65
7. Rating of the statement: <i>I will still live in Eagle Mountain in 5 years</i> on a scale of 1 to 5, with 1 meaning "strongly disagree" and 5 meaning "strongly agree"	4.2	New	3.88	3.90	3.95

Legislative

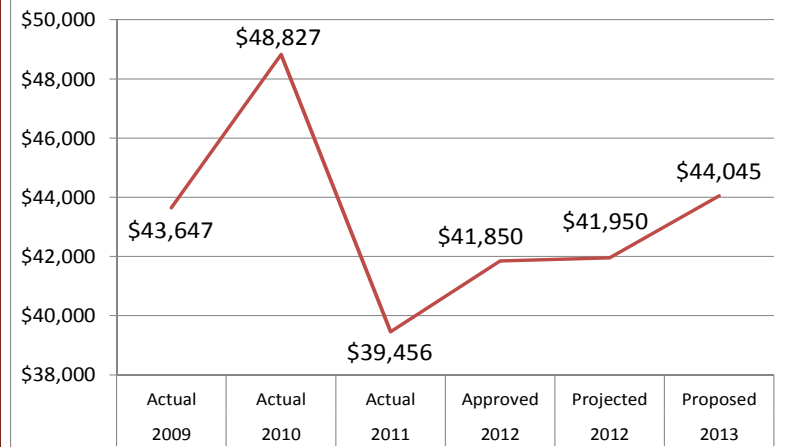
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 5% .

Personnel Services - The total Personnel budget increased slightly by \$120 or 0.37% . The increase is primarily due to reflect the realistic cost of this activity for the City.

Materials, Supplies & Services - Total Materials budget increased by \$2,075 or 22.02% primarily because of 'Travel & Training' (+ \$2,000). City Council has proposed to increase their effectiveness as public servants and aim to attend certain trainings this year, such as the Mid-Year: Utah Leagues of Cities and Towns Conference (ULCT) in St. George.

Expenditure Trends



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

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

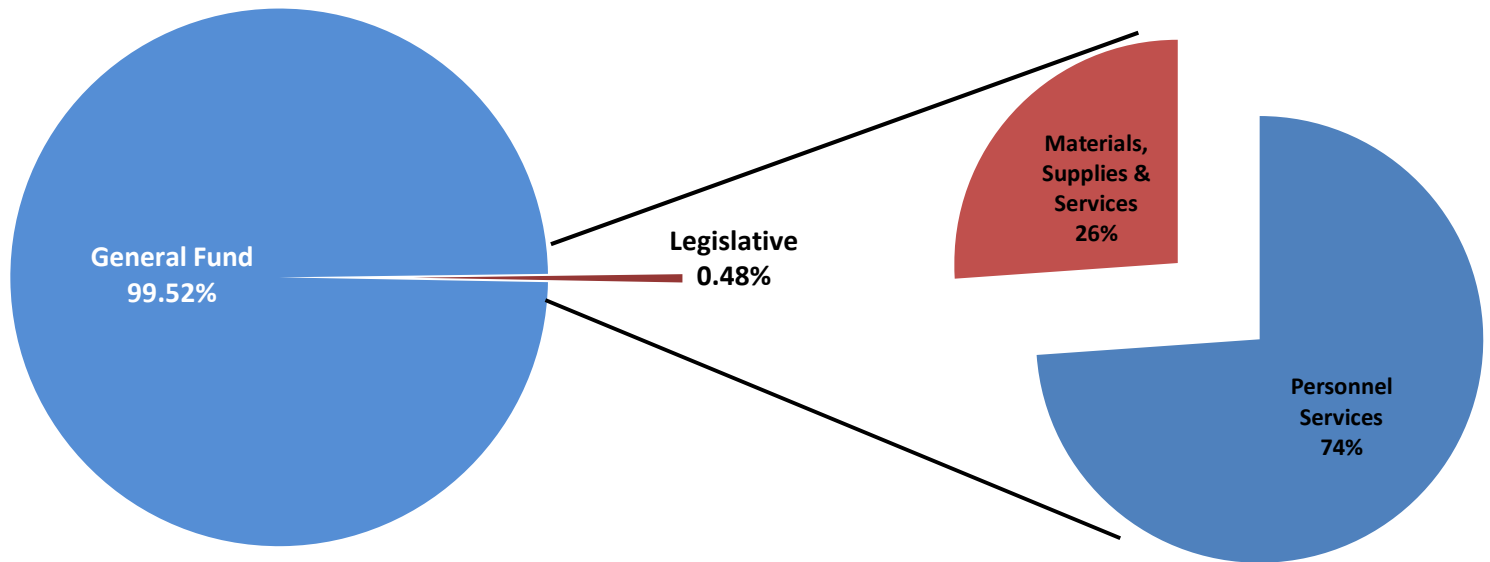
Fund 10- General
Sub 11- Executive
Department 41100- Legislative Summary

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	35,984	27,810	32,395	32,425	34,448	32,545
Materials, Supplies & Services	7,663	21,017	7,061	9,425	7,502	11,500
Interfund Transactions						
Capital Outlay						
Expenditure Total:	\$43,647	\$48,827	\$39,456	\$41,850	\$41,950	\$44,045
REVENUE	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	43,647	48,827	39,456	41,850	41,950	44,045
Revenue Total:	43,647	48,827	39,456	41,850	41,950	44,045
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	5.00	5.00	5.00	5.00	5.00	5.00
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	5.00	5.00	5.00	5.00	5.00	5.00

Legislative

Functional Expenditures to Total General Fund Expenditures



LEGISLATIVE

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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries- Full-time Permanent		(3,689)				
1112 Salaries- Part-time Permanent	33,689	30,000	30,000	30,250	32,000	30,250
1300 Employee Benefits		(1,096)				
1311 Bonus		300				
1511 FICA	2,295	1,896	1,960	1,740	1,984	1,860
1512 Medicare		399	435	435	464	435
1531 State Insurance Fund	-					
Total:	35,984	27,810	32,395	32,425	34,448	32,545
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	-	194	25	25	336	500
2321 Travel & Training	2,789	11,874	2,884	4,000	2,432	6,000
2369 Meetings	4,111	4,997	4,167	3,600	2,744	3,000
2411 Office Expenses & Supplies	593	327		-	576	500
2421 Postage	-			-		
2513 Equipment Supplies & Maintenance	170		131	-	11	
4531 Professional/Technical Services	-	505		-		
4950 Elections	-			-		
5002 Misc. Services & Supplies	-	1,912	(147)	800	287	500
5003 Special Projects	-	1,207		1,000	1,116	1,000
Total:	7,663	21,017	7,061	9,425	7,502	11,500
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7412 Computer Equipment	1,510		1,751			
Total:	-	-	1,751	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:						





EAGLE MOUNTAIN

Library

Mission: To provide quality materials and services that fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and businesslike.

The City Library encourages children to develop an interest in reading and learning, and assist residents of all ages in meeting educational and personal enrichment objectives. As the community's informational center, the Library hopes to anticipate and meet the informational, educational, and cultural interests and needs of our patrons.

The Library acquires materials for circulation, prepares items for checkout, maintains the collection, issues library cards, and tracks usage of items. Recently, Eagle Mountain has implemented the *Radio Frequency Identification* (RFID) system. This system will keep more accurate records of the items in circulation, and as a result deter theft. Also, it will save the staff time that was previously spent reading shelves.

Through tracking which items are checked out most frequently, the Library can more precisely reflect the preferences of the community when purchasing new materials. To help the use of resources run smoothly the Library has upgraded to SirsiDynix Symphony, a library automation system that suggests ways to improve productivity, increase savings, and overall better patrons' experiences.

A major aspect of the Library's accessibility has been making resources available on-line. Currently, there are

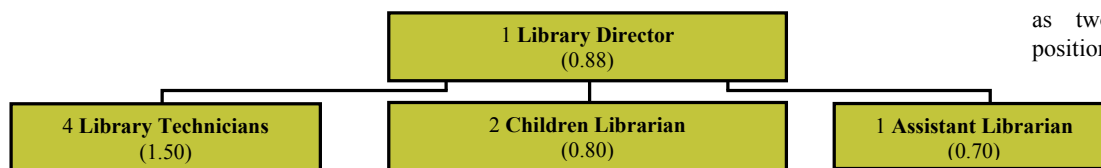
The Library constantly encourages literacy through its many activities during the year



LIBRARY

on-line testing materials to help students prepare for standardized tests. For those who wish to increase their language abilities there are programs for a variety of languages, including Japanese, American Sign Language, and Hindi. The language programming was purchased using money from a Community Library Enhancement Fund (CLEF) grant that was issued by the State.

Additionally, the Library sponsors story hour for children and adult education classes. Through teaching computer classes for seniors, the Library hopes to improve the quality of learning for its elderly patrons. Another way in which the Library hopes to better serve citizens is through a self check-out unit. This will enable patrons to check out the items for circulation more quickly, and relieve some of the pressure that is placed on part-time employees.



Personnel Description

Staff increased 0.80 FTEs as two *Children Librarian* positions were hired.

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

Library

Top 5 Accomplishments from FY 11-12

1. Have tagged with RFID tags almost 95% of library materials
2. Teen Advisory Board established and active
3. Uniform labeling on all library materials
4. Non-resident use through NUCLC has gone up (more Lehi City residents, American Fork City, Pleasant Grove City residents coming to us for materials)
5. Improved communication between director and staff

Departmental Goals FY 12-13

- Increase class offerings/attendance
- Staff Utilization of library language resource for communication with non-English speaking residents
- Increase awareness and usage of library and its resources
- Meet and exceed revised State Library Certification Standards
- Train staff on library resources

Performance Objectives FY 12-13

- Work with the Library Board on class offerings and promotions
- Set departmental goals for revised Certification Standards
- Work with staff to promote training on library resources to better serve patrons
- September will be a month long “open house” showcasing library resources daily
- Increase library programs

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Operating Expenditures	6.2	\$208,542	\$220,179	\$241,988	\$188,609
2. Number of Full-Time Equivalents	6.2, 6.3	2.52	3.6	3.7	4.13
3. Number of Volunteer Hours	6.2, 6.3	388	583	575	580
4. Number of Cardholders	6.1	7,558	9,190	12,557	13,000
5. Number of Items in the Library	6.1	37,141	40,063	37,624	38,000
6. Number of Spanish/Bilingual Items in the Library	6.1	New	348	627	700
7. Total Number of Regular Hours	6.2, 6.3	New	6,877.25	7,050.75	7,000
Output	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Number of Items Circulated	6.1	110,446	97,092	118,102	125,000
2. Number of Reference Requests	6.1	5,589	5,757	6,136	6,300
3. Number of Program Attendees	4.3, 6.1	2,098	804	1,500	3,400
4. Number of Library Visits	4.3, 5.3, 6.1	40,060	41,262	44,940	76,550
5. Number of Computer Users	6.1	10,432	4,676	11,699	11,700
6. Number of People who have Volunteered	5.3	10	18	15	18
7. Total Hours Staff has Spent with Personal or Professional Enrichment Training and Activities	4.2, 6.3	100	100	100	100
8. Number of People who Attended at Least One Class Offered by the Library	5.3	NEW	48	75	150
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Registered Borrowers as a % of Population	6.1	34%	39.96%	60%	65%
2. Library Materials per Capita	6.1	1.69	1.74	1.63	1.65
3. Library Cost per Capita	6.2	\$9.39	\$10.67	\$10.52	\$8.20
4. Average Number of Hours per Staff Member Spent with Personal or Professional Enrichment Training and Activities	4.3, 6.3	20	20	20	22
5. Number of Volunteers Retained (Measured by Volunteering at Least Once per Month for 6 Consecutive Months)	6.1	NEW	5	5	8
6. Expenditures as a % of General Fund	6.2	2.43%	2.96%	2.75%	2.15%
7. Authorized Personnel as a % of General Fund FTEs	6.2	3.78%	6.46%	5.10%	5.70%
8. Rating of <i>Public Library Services</i> on a Scale of 1 to 5, with 1 Meaning "Very Dissatisfied" and 5 Meaning "Very Satisfied"	4.3, 6.1	3.79	3.61	4.01	4.05

Library

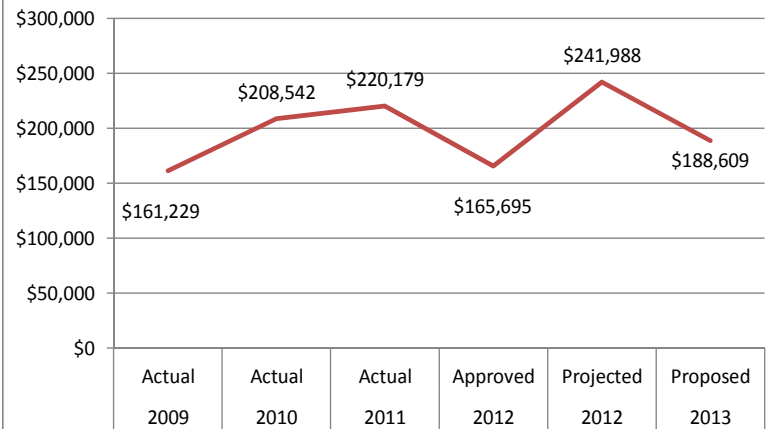
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 13.8%.

Personnel Services - The total Personnel budget increased by \$18,164 or 13.2%. This increase was in part due to Staff increase and the 3% COLA. Staff has increased by 0.80 FTEs as two part-time positions were filled for *Children's Librarian*. The COLA accounts for \$3,647 of the increase.

Materials, Supplies & Services - Total Materials budget increased by \$4,750 or 17.2%. Materials increase due to the 'Library Materials and Book's that will be purchased this upcoming year, budgeted for \$18,000, which is an increase of \$3,000 from Approved Budget 2012. There is also a \$950 increase in 'Computer Network and Data Process' for the renewal of the Data Base and Library subscription.

Expenditure Trends



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

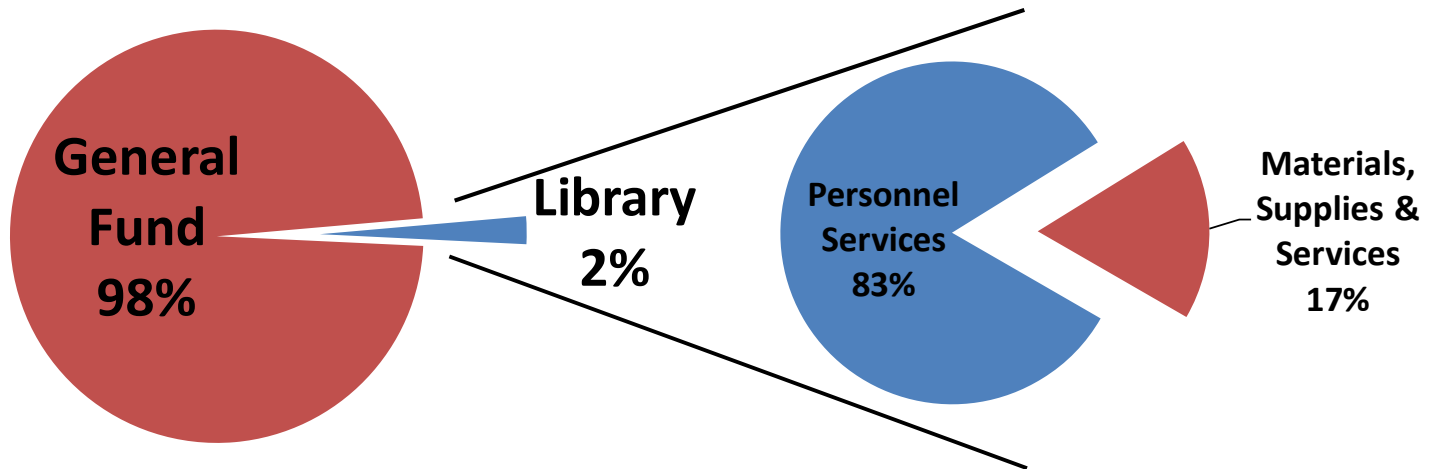
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	109,558	115,175	137,197	138,045	150,358	156,209
Materials, Supplies & Services	32,254	93,337	82,981	27,650	91,630	32,400
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	19,417	30	-	-	-	-
Expenditure Total:	\$161,229	\$208,542	\$220,179	\$165,695	\$241,988	\$188,609
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	161,229	208,542	220,179	165,695	241,988	188,609
Revenue Total:	161,229	208,542	220,179	165,695	241,988	188,609
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	-	1.00	2.63
Part-time/Seasonal	1.10	2.27	2.52	2.52	2.70	1.50
FTE Total:	1.10	2.27	2.52	2.52	3.70	4.13

Library

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	-	-	-	46,966	-	43,010
1112 PT/Temp Seasonal Salaries	73,749	76,600	93,761	50,929	102,569	68,599
1211 Overtime	-	16.94	-	-	-	-
1300 Employee Benefits (401k or 457)	2,953	3,128	3,538	3,544	3,713	3,340
1311 Bonus	0	150	-	-	-	-
1511 FICA	2,578	1,607	2,217	2,255	2,561	1,793
1512 Medicare	-	988	1,277	1,419	1,395	1,588
1521 Retirement	5,622	6,026	7,773	7,871	8,247	8,640
1531 State Insurance Fund	0	-	-	-	-	-
1541 Health Insurance	22,000	24,023	25,761	22,832	28,829	26,969
1545 Dental Insurance	2,003	2,001	2,212	1,700	2,345	1,755
1548 Vision Insurance	428	416	416	182	441	188
1561 Long Term Disability	225	219	242	348	258	328
Total:	109,558	115,175	137,197	138,045	150,358	156,209
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	224	328	451	400	2,480	500
2321 Travel & Training	592	1,173	812	1,000	624	1,000
2369 Meetings	-	145	185	200	300	400
2411 Office Expenses & Supplies	6,561	76	1,133	1,000	2,938	1,500
2421 Postage	-	-	-	-	-	-
2513 Equipment Supplies & Maintenance	1,054	1,500	1,264	1,500	136	1,500
2531 Mileage Reimbursement	-	-	-	-	-	-
4211 Computer Network & Data Process	-	5,800	6,148	7,550	3,027	8,500
5002 Misc. Services & Supplies	-	-	1,008	-	-	-
5791 Library Materials & Books	16,160	13,508	1,401	15,000	26,375	18,000
5795 Library Materials From Grants	7,077	69,758	70,080	-	54,311	-
5856 Library Events	586	1,048	500	1,000	1,439	1,000
Total:	32,254	93,337	82,981	27,650	91,630	32,400
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment	19,417	-	-	-	-	-
7412 Computer Equipment	-	30	-	-	-	-
7421 Furniture	-	-	-	-	-	-
Total:	19,417	30	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	0

LIBRARY





Non-Departmental

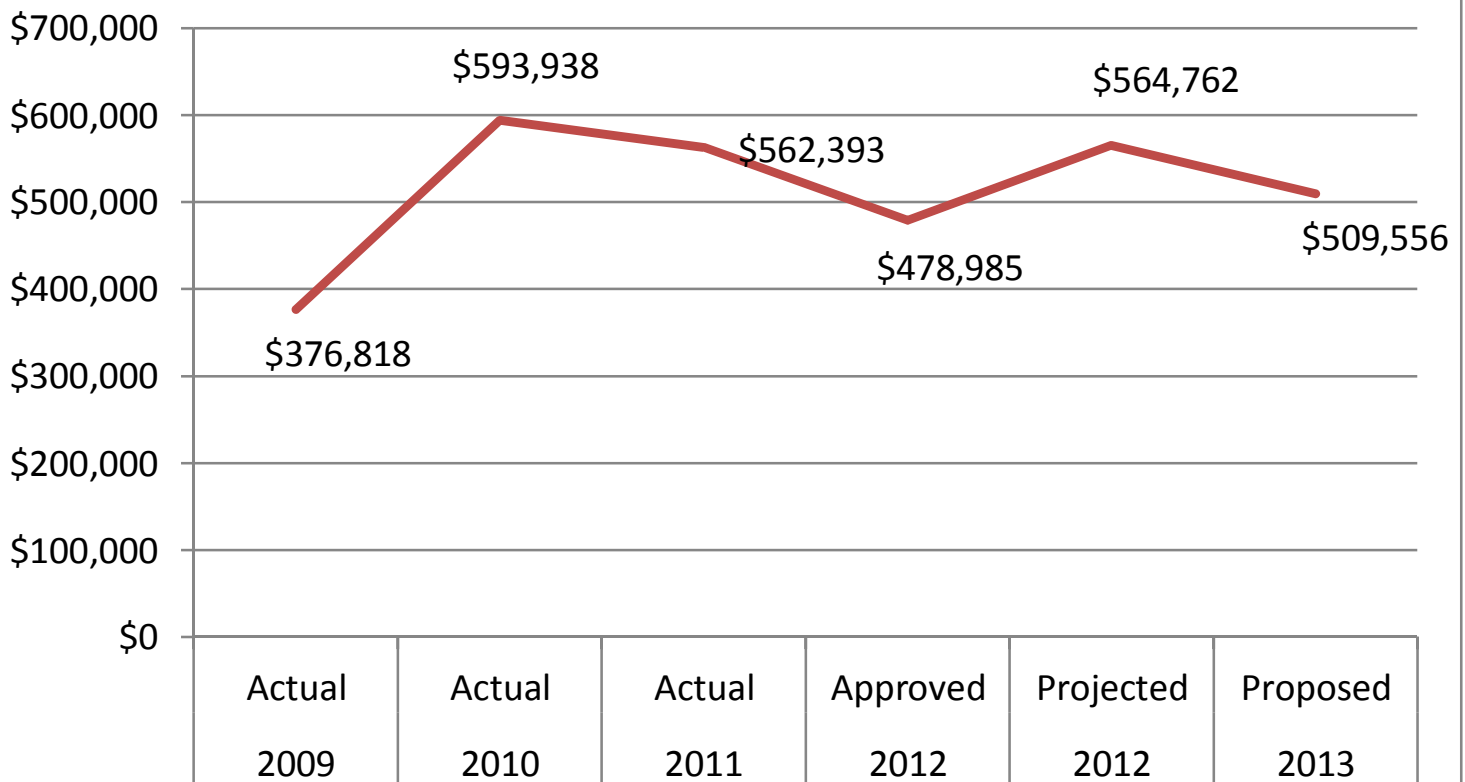
Mission: Non-Departmental funds activities which benefit departments and divisions in the General Fund but are not chargeable to one specific program or department.

Purchases charged to Non-Departmental include items that serve multiple departments and cannot be singled to just one department. Items include but are not limited to: photo copier, paper, building maintenance, computer software, server maintenance, etc.

Funds which benefit inter-departmental activities



Expenditure Trends



Non-Departmental

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 6% .

Personnel Services - The total Personnel budget increased by \$4,456 or 6.55%. The increase is primarily due to a proposed Part-Time Custodian to help with facilities maintenance.

Materials, Supplies & Services - Total Materials budget increased by \$26,115 or 6.35% primarily for 'Computer Software & Maintenance'. The budget for *Computer Software and Maintenance* increased \$29,015 to more accurately reflect the City's cost for this line item, which includes:

- Indesign Adobe license (PIO) - \$1,300
- HP Annual Server Contract - \$14,460
- IT Support (Annual Cannon Contract) - \$60,000
- Springbrook Software (Contract)-\$15,500
- Computer & Printer replacement - \$20,000

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

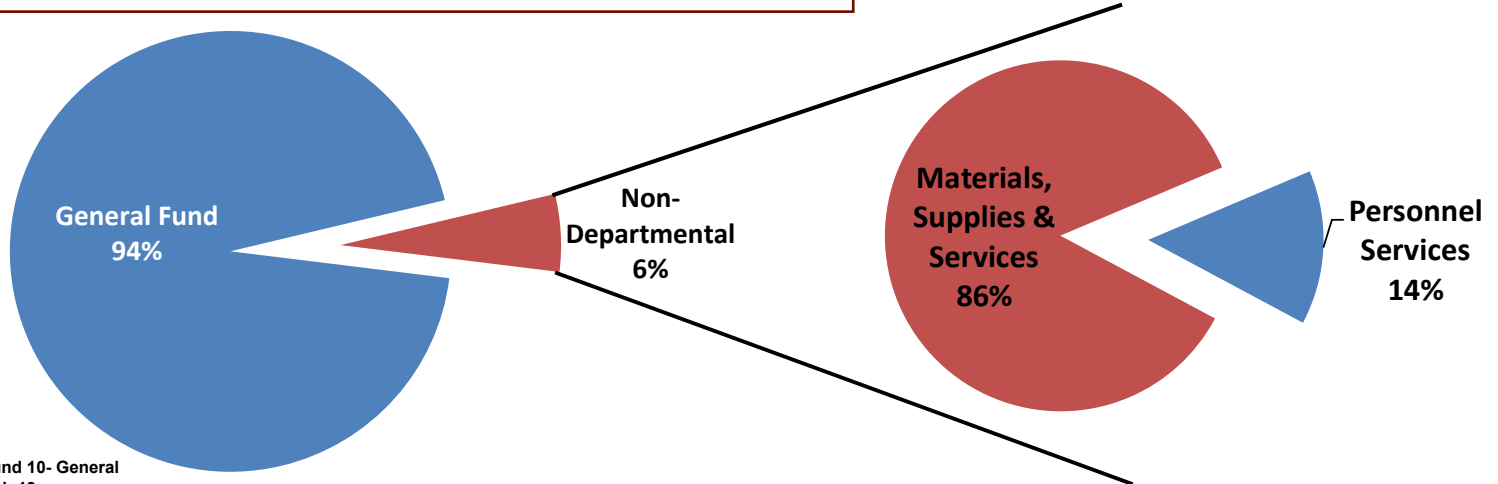
Capital Outlay - The Capital Outlay budget decreased by \$20,000. The decrease is mainly due to the one-time purchases for replacement computers and servers that were made last year, but are not proposed to be made this year.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	55,558	82,010	53,313	68,000	46,512	72,456
Materials, Supplies & Services	318,020	511,928	509,080	410,985	518,250	437,100
Interfund Transactions						
Capital Outlay	3,240		-			-
Expenditure Total:	\$376,818	\$593,938	\$562,393	\$478,985	\$564,762	\$509,556
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	376,818	593,938	562,393	478,985	564,762	509,556
Revenue Total:	376,818	593,938	562,393	478,985	564,762	509,556
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Non-Departmental

Functional Expenditures to Total General Fund Expenditures



Fund 10- General
Sub 19

Department 41950- Non-Departmental Detail

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1112 Salaries	5	-	-	-	-	8,320
1115 Unemployment	17,050	21,599	5,065	6,000	-	6,000
1511 FICA	-	-	-	-	-	516
1512 Medicare	-	-	-	-	-	121
1531 State Insurance Fund	37,635	54,953	46,647	60,000	46,087	55,000
1541 Health Insurance	60	-	-	-	-	-
1551 HSA Admin Fees	808	1,458	1,602	2,000	425	2,500
Employee Assistance Plan	-	4,000	-	-	-	-
Total:	55,558	82,010	53,313	68,000	46,512	72,456
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	13,326	24,558	26,544	17,000	17,631	18,000
2320 Allocated Credit Cards	-	-	-	-	-	-
2369 Meetings	172	120	100	-	-	-
2371 Educational Assistance	9,000	12,219	9,992	9,000	8,000	9,000
2378 Safety Awards	-	-	700	-	998	1,000
2379 Employee Activities	14,208	1,610	7,596	10,000	10,000	10,000
2411 Office Expenses & Supplies	5,473	32,657	17,907	25,000	21,101	22,000
2421 Postage	9,200	8,522	9,208	8,000	7,846	8,000
2431 Uniforms & Clothing (Office Employees)	-	-	-	-	-	3,000
2513 Equipment Supplies & Maintenance	4,397	5,894	14,148	6,000	3,540	6,000
2610 Buildings & Ground Maintenance	19,133	23,170	31,974	35,000	26,635	35,000
2620 Solid Waste Disposal	-	-	-	-	-	-
2630 Spring Clean Up Dumpsters	-	-	-	-	-	-
2710 Budget Preparation	-	513	881	-	683	1,000
3111 Utilities	-	-	-	-	-	-
3311 Telephone	48,923	60,945	51,341	45,000	41,044	45,000
3313 Cell Phones/Pagers	66,855	51,997	45,760	48,000	38,000	40,000
3315 DSL Service	822	1,456	1,084	1,000	1,035	1,100
4221 Website Maintenance	1,584	642	-	2,000	2,960	4,000
4261 Computer Software & Maintenance	70,449	137,125	179,959	95,985	127,704	125,000
4531 Professional/Technical Services	53,556	23,603	5,995	4,000	1,940	4,000
4561 Citizen Survey	-	-	-	-	-	-
5002 Misc. Services & Supplies	921	-	-	-	-	-
5004 Council Contingency	-	-	-	-	100,500	-
6211 Insurance & Surety Bond	-	126,897	105,890	105,000	108,633	105,000
Total:	318,020	511,928	509,080	410,985	518,250	437,100
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7211 Building & Bldg. Improvements	3,240	1,088	-	-	-	-
7412 Computer Equipment	-	-	-	20,000	-	-
7552 Furniture	-	-	-	-	-	-
Total:	3,240	1,088	-	20,000	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	17,966	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	17,966	-	-	-	-	-

NON-
DEPARTMENTAL





EAGLE MOUNTAIN

Parks

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

Eagle Mountain City is a very young community, originally incorporated in 1996, and has grown significantly since its incorporation to the current population of approximately 23,000 and 35 parks. Many of the undeveloped lands that are considered in the overall park acreage come from the unfinished project sites of developers. This division has aimed not only to construct parks, but to develop undeveloped land while retaining the “small town” feel and openness of the current Eagle Mountain landscape. The Parks Division provides recreation for all ages and helps in facilitating connections between residents, parks, and trails.

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

Providing high quality park services



both roadways and entryways. The Parks Division also prepares baseball diamonds for recreation program games and helps remove snow off the roadways and the trail ways.

There is a Mountain Ranch Bike Park in the City, which is the first of its kind on the Wasatch Front. It spans 30 acres and features three jump lines, a slop-style track, a single track, a skills area with 200 yards of wood features, a teeter-totter, a pump track, a beginner trail, and an uphill trail. The City received assistance from the Wasatch Area Freeride Trails Association (WAFTA) and resident volunteers with the design and construction of the park. WAFTA will also be helping with the ongoing maintenance of the park.

PARKS

1 Assistant Public Works Director
(0.50)

1 Parks Foreman
(1.00)

2 Parks Technician /Irrig. Tech.
(2.00)

Personnel Description

The Department decreased by 0.50 FTEs as the Irrigation Tech position was eliminated, but the responsibilities were absorbed by the *Park Technicians*. The previous *Irrigation Tech* transferred under the Recreation Department and is now the full-time *Recreation Supervisor*. The *Assistant Public Works Director* splits time between Parks (0.50) and Streets Department (0.50).

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

Parks

Top 5 Accomplishments from FY 11-12

1. Created the new Off-Highway Vehicle (OHV) Trails System and posted 75 trail markers/signage on legalized City trails
2. Completed Smith Ranch Park in-house
3. Made improvements to Walden Park in-house
4. Made improvements to the Rodeo Grounds
5. Phase 1 of the Mid-Valley Baseball Complex has been completed

Departmental Goals FY 12-13

- To complete and enhance the quality of all unfinished areas left behind from developers
- To closely monitor and evaluate parks and their state/conditions in order to improve the level of maintenance
- To continue the vision of park and facility development with the end result of always improving
- To evaluate and improve the level of service provided to all residents
- To develop and maintain beautification in key areas of the City

Performance Objectives FY 12-13

- To continue coordinating meetings and training exercises every Monday, and identify any potential issues or challenges in room for improvement
- To ensure that daily inspections of all parks and open spaces in the City continue in order to identify problematic issues before they worsen or complaints arise
- To increase the number of volunteer participation, and implement routine maintenance on trees in parks and other public property
- To maintain existing playgrounds, upgrade maintenance on all baseball and soccer fields and provide training for all positions

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

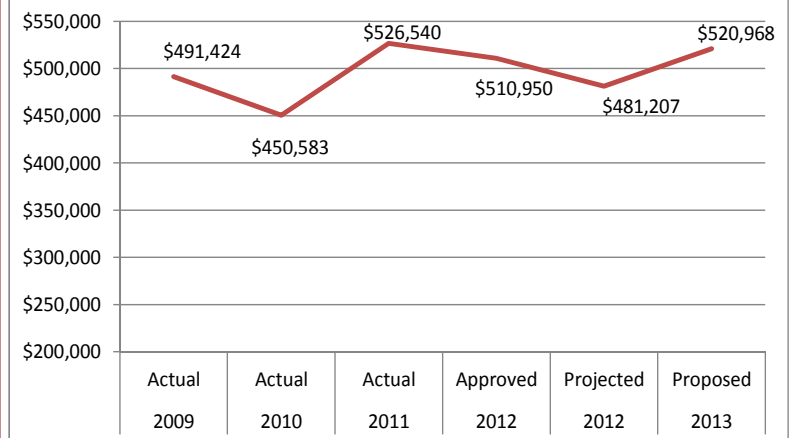
The total budget increased by 1.96%.

Personnel Services - The total Personnel budget decreased by \$11,636 or 4.95%. The primary reason for the overall decrease in the Department is the 0.50 FTE staff reduction. The *Irrigation Technician* position was eliminated.

Materials, Supplies & Services - Total Materials budget increased by \$43,000 or 18.82%. The overall increase is mainly due to an increase in 'Professional Technical Services'. Lawn mowing services are contracted-out to *Elite Grounds* which appears to be cost-efficient. These services are increasing because the City is expanding the mowing contract to handle: the pruning of xeroscape islands and native mowing twice a year; on top of the expansive City property and parks that have been developed (Smith Ranch Park, Mid-Valley Park, Quad Fields), which equates to more surface area to be maintained, thusly increasing expenditures to service the area.

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

Expenditure Trends



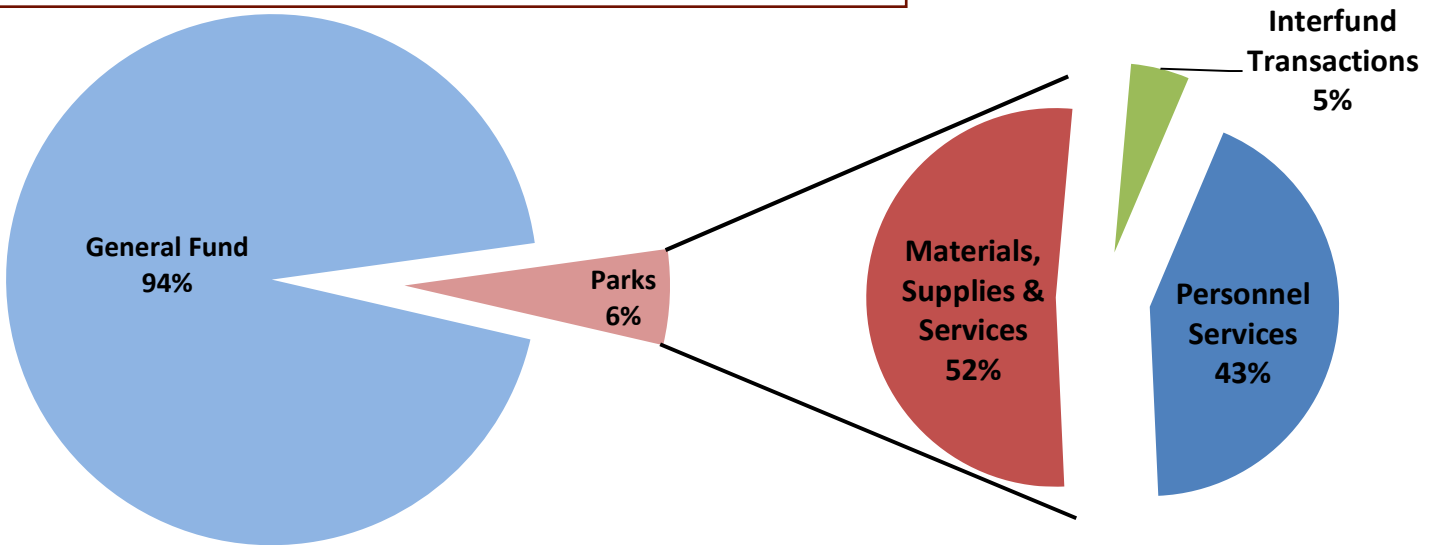
Interfund Transactions - The Interfund Transactions budget increase by \$154 or 0.60%. The slight increase is due to the expected rise in gas prices, vehicle usage and vehicle maintenance; due to increased wear and tear on fleet.

Capital Outlay - The Capital Outlay budget decreased by \$21,500 or 100% as much needed equipment within the department were purchased last year: a Box Trailer (to store irrigation equipment), an Aeravator/Seeder, a In-bed Fuel Tank, and a Laptop Computer (to control irrigation systems from any location). Because of these purchases, there are no needed capital purchases to be made this FY 13.

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	283,574	294,344	266,892	235,110	270,127	223,473
Materials, Supplies & Services	114,850	156,239	228,334	228,509	176,881	271,509
Interfund Transactions	60,000	-	26,313	25,831	25,831	25,985
Capital Outlay	33,000	-	5,000	21,500	8,368	-
Expenditure Total:	\$491,424	\$450,583	\$526,540	\$510,950	\$481,207	\$520,968
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	491,424	450,583	526,540	510,950	481,207	520,968
Revenue Total:	491,424	450,583	526,540	510,950	481,207	520,968
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	3.00	-	-	4.00	4.00	3.50
Part-time/Seasonal	8.00	-	-	-	-	-
FTE Total:	11	0.00	0.00	4.00	4.00	3.50

Parks

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	187,387	186,911	154,597	143,697	161,802	137,810
1112 PT/Temp Seasonal Salaries	1,925			-		-
1211 Overtime	15,654	19,102	27,233	-	18,203	-
1300 Employee Benefits	7,497	12,592	10,173	8,909	9,535	8,436
1311 Bonus				2,000		1,747
1511 FICA	4,149	140		-		-
1512 Medicare		2,777	2,581		2,559	
1521 Retirement	21,580	24,047	24,302	19,787	24,340	21,824
1531 State Insurance Fund				1,747		1,758
1541 Health Insurance	40,268	43,658	42,954	53,722	48,364	47,196
1545 Dental Insurance	3,597	3,576	3,693	3,999	3,882	3,499
1548 Vision Insurance	778	737	700	428	742	374
1999 Long Term Disability	738	803	660	821	700	829
Total:	283,574	294,344	266,892	235,110	270,127	223,473
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, subscriptions, & memberships		275	400	700		700
2321 Travel & Training	765	445	800	1,500	864	1,500
2369 Meetings	85		17	200	49	200
2411 Office Expenses & Supplies	313			-		-
2431 Uniforms & Clothing	2,093	2,213	2,120	2,000	2,967	2,000
2513 Equipment Supplies & Maintenance	18,757	15,537	18,252	17,700	21,374	17,700
2521 Vehicle Fuel & Maintenance	(452)		35	-		-
2610 Buildings & Ground Maintenance		719	3,870	5,000		5,000
3111 Utilities				-		-
4531 Professional/Technical Services	25,883	68,980	109,793	145,000	125,284	195,000
4811 Equipment Rental/Lease	4,550	6,482	5,868	12,409	6,205	12,409
5002 Misc. Services & Supplies			(27)	-		-
5410 Landscaping Maintenance	35,179	44,857	28,677	25,000	8,273	25,000
5420 Trail Maintenance	1,979		12,064	15,000	6,739	10,000
5425 Silverlake Trees	8,378		44,726	-	3,766	-
5721 Chemicals & Fertilizers	17,321	16,732	1,741	4,000	1,360	2,000
5760 Other Special Departmental Supplies				-		-
Total:	114,850	156,239	228,334	228,509	176,881	271,509
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment	33,000		5,000	21,500	8,368	
Total:	33,000	-	5,000	21,500	8,368	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund	60,000		26,313	25,831	25,831	25,985
Other Fund Transfer						
Total:	60,000	-	26,313	25,831	25,831	25,985



Recreation

EAGLE

MOUNTAIN

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

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

In Athletic Services, participants are provided the opportunity to compete in organized leagues, events, and tournaments. Eagle Mountain City is in the Babe Ruth League, which is a youth development league that would allow the City to play on the national level if they qualified.

The Recreation Division provides a diverse array of sports programs that are easy to access online through the City web site. The baseball program is divided into various sections: T-Ball & Rookies for ages 3-6, Pee Wee League for ages 7-8, Minors ages 9-10, Majors ages 11-12, and Pony League ages 13-14. The City also offers girls fast pitch softball for ages 5-12 that begins in the summer. The City's soccer program is for children ages 4-14. The Jr. Jazz Basketball program is for 1st through 9th graders. The City and The Ranches Golf Club holds a junior golf camp for ages 6-16. Participants in the golf camp receive instruction from *The Ranches Golf Course* pros in driving, iron play, chipping, putting, and basic rules and etiquette. Each player receives a gift package and a free 9 holes greens fee for participating.

Adult Co-Ed Softball was offered for the first time this past year and 14 teams signed up



The Recreation Department offered a survey this past year to residents. There were several participants that expressed interest in playing adult sports. The Department aimed to implement the most popular sport on the survey first, which was Softball. Adult Co-Ed Softball was a great success this past year as 14 teams signed-up. The proposed adult sports for the upcoming year is Co-Ed Volleyball and Mens Basketball.

1 Assistant City Manager

1 Recreation Supervisor
(1.00)

Personnel Description

The Department increased by 0.50 FTEs as the *Recreation Supervisor* became full-time under the Recreation Department. The *Recs Supervisor* previously split time between the Parks Department as the *Irrigation Technician*. The *Assistant City Manager* is paid out of the Executive Department.

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

Recreation

Top 5 Accomplishments from FY 11-12

1. Increased soccer registrations by 72 participants with a total of 1017 players
2. Increased Jr. Jazz Basketball registrations by 127 participants with a total of 760 players
3. Increased baseball registrations by 247 with a total of 970 participants
4. Implemented the first season of Adult Co-Ed Softball with 14 teams signed-up
5. Expanded the sport programs with only 1 FTE in the Recreation Department

Departmental Goals FY 12-13

- To review plans for future recreational activities and continually improvise innovative games to instill fun and well-being within the residents
- To continually monitor and provide residents with organized, safe and healthy activities
- To closely monitor our parks and facilities to ensure a safe and clean environment for the residents users
- To offer high quality recreation services and to residents by recognizing their interests and abilities

Performance Objectives FY 12-13

- The overall objective is to maintain a high level of communication to the residents and to provide an array of safe, fun-filled recreation opportunities for youth and adults
- To increase quality of recreation services by diversifying activities with the implementation of additional sports (following the construction of Mid-Valley 4-Field Park): flag football, ultimate Frisbee, and a co-ed softball league
- To maintain a high level of communication to the residents by providing updated communication through advertisements such as newsletters, City web site, banners, and signs
- To increase transparency within the department by openly discussing accomplishments, improvements and issues in daily meetings between the Recreations Director and Sports Supervisor

Recreation

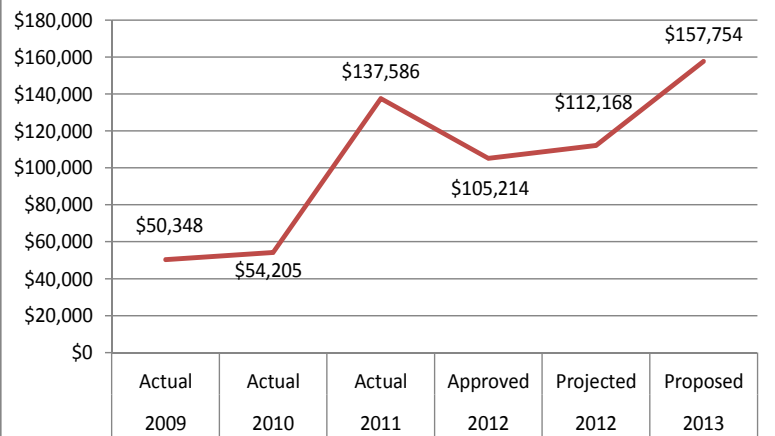
Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 50%.

Personnel Services - The total Personnel budget increased by \$31,140 or 95% . The overall increase is mainly due to the *Recreation Supervisor* going full-time under the Recreation Department. This was a much needed shift as city recreation programs are expanding, especially with the spike in participation with youth sports. Department size grew by 0.50 FTEs.

Materials, Supplies & Services - Total Materials budget increased \$21,400 or 30% primarily due to the expansion of the sports programs. As more participants join sports, this creates more teams, which means that more officials are used and more purchases are expended to satisfy the leagues (i.e. trophies, awards, uniforms, field paint, gym reservation fees, officials, time & labor, etc). It is important to note that these expenses are revenue tied.

Expenditure Trends



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

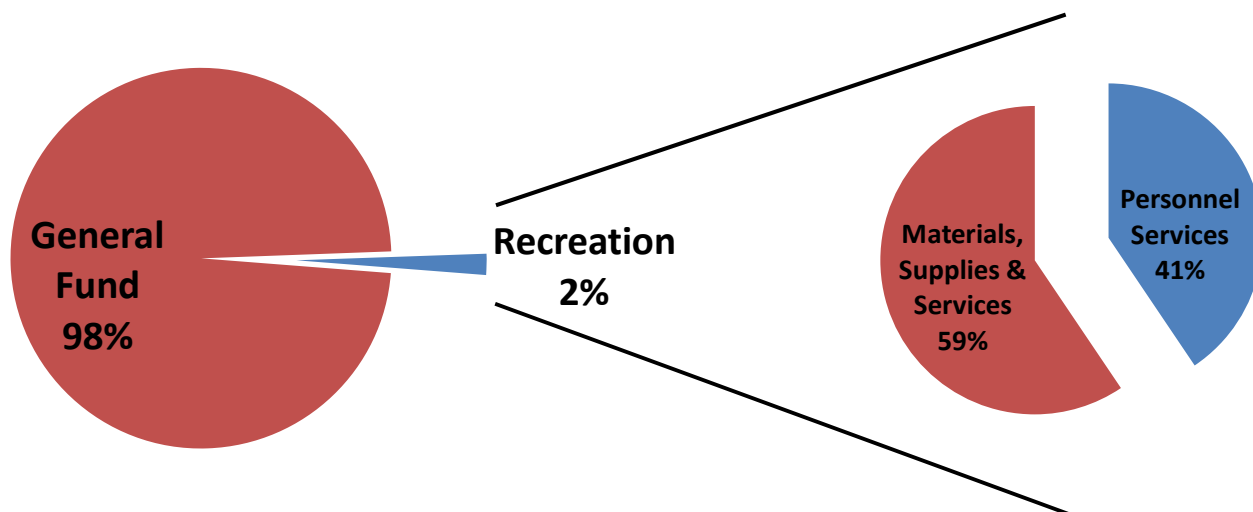
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	-	2,364	60,828	32,814	56,878	63,954
Materials, Supplies & Services	50,348	51,841	76,758	72,400	55,290	93,800
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	\$50,348	\$54,205	\$137,586	\$105,214	\$112,168	\$157,754
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	50,348	54,205	137,586	105,214	112,168	157,754
Revenue Total:	50,348	54,205	137,586	105,214	112,168	157,754
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						1
Part-time/Seasonal	0.43					
FTE Total:	0.43	0.93	0.00	0.00	0.00	1.00

Recreation

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries Temp/Seasonal		1,017	34,274	17,920	34,002	36,899
1211 Overtime		396	7,114	3,788	3,494	3,788
1300 Employee Benefits		87	2,542	1,096	2,287	2,257
1311 Bonus				-		-
1511 FICA				-		-
1512 Medicare		20	582	256	522	528
1521 Retirement		187	5,538	2,433	5,079	5,838
1531 State Insurance Fund				-		-
1541 Medical Insurance		584	9,641	6,715	10,343	13,485
1545 Dental		54	829	500	843	1,000
1548 Vision		10	156	53	159	107
1561 Long Term Disability		10	149	53	149	53
Total:	-	2,364	60,828	32,814	56,878	63,954
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, subscriptions, and memberships		75		200		200
2321 Travel/Training			6	200		500
4610 Officials			7,040	10,000	5,973	20,600
4611 Concessions				2,000		
5750 Youth Sports	50,348	51,766	70,324	60,000	49,168	65,500
5751 Youth Soccer						
5752 Youth Bees Baseball						
5753 Youth Jr. Jazz Basketball						
5754 Adult Sports						7,000
5862 Pass-Through			(612)		149	
Total:	50,348	51,841	76,758	72,400	55,290	93,800
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay						-
Total:						-

Parks and Recreation

Performance Measurements

Input/Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Total Developed Park Acres	5.1, 5.3, 5.4	58	66	76	78
2. Total Parks	5.3, 5.4	16	17	20	22
3. Youth Soccer Registrations	5.4	855	945	1,017	1,000
4. Jr. Jazz Basketball Registrations	5.4	533	633	760	760
5. Baseball Registrations	5.4	795	723	970	980
6. Number of City Youth Sports	5.4	3	4	4	5
7. Number of non-City Youth Sports	5.4	4	4	4	4
8. Number of Adult Sports	5.3	0	1	1	3
9. The Ranches Golf Youth Registrations	5.4	9	10	12	14
10. Total Regular Hours	6.2, 6.3	New	3,600	3,633	3,650
11. Total Overtime Hours	6.2, 6.3	New	990	264	250
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Rating of <i>Parks Maintenance</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	5.1, 5.3, 5.4	3.47	3.65	3.70	3.75
2. Rating of <i>Youth Sports Programs</i> on a scale of 1 to 5, with 1 meaning “very dissatisfied” and 5 meaning “very satisfied”	5.4	3.58	3.36	3.76	3.80
3. Rating of <i>adequate leisure and recreational options</i> on a scale of 1 to 5, with 1 meaning “strongly disagree” and 5 meaning “strongly agree”	5.3	3.05	3.26	3.20	3.35





EAGLE MOUNTAIN

Planning

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

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

In addition to processing those applications, Planning also prepares staff reports and makes presentations to the Planning Commission and City Council on land use applications. Presenting to the City Council is very important so that the elected officials understand and can approve the direction the City intends to go with its development. Because this is such a significant part of the Planning Department's role, they attended 100% of the past fiscal year's meetings, and prepared 23 City Council agenda items during that time.

Another aspect of the Planning Department is to design and maintain the Geographic Information Systems databases and maps. Keeping these updated helps the City

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

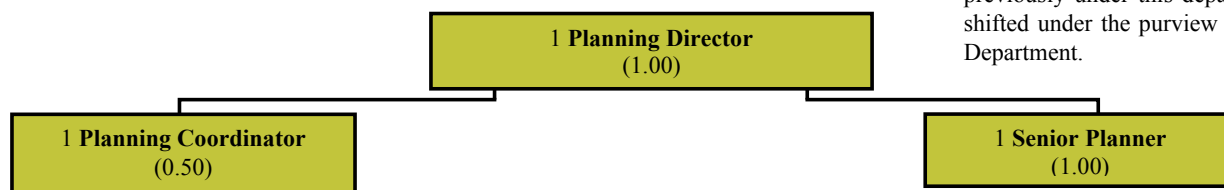


to more accurately and effectively track what is being built or constructed within the City. Also, by having clearer maps the Planning Department can more accurately design building or improvement plans for the City, such as the future land use and transportation corridors plan. Lastly, the Planning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

The Planning Department also organized a Joint meeting between the City Council and Planning Commission, leading a discussion concerning the future of having a neighborhood design in the City.

Personnel Description

Staff size has decreased by 0.75 FTEs as the Code Enforcement Officer position was previously under this department, but has shifted under the purview of the Building Department.



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

Planning

Top 5 Accomplishments from FY 11-12

1. Development approvals include four amendments to the City Development Code, three site plan approvals, three subdivision plats, three rezones, two conditional use permit, and several development agreements
2. Held successful Joint meetings between City Council and Planning Commission, incubating ideas collectively
3. The City's GIS was substantially improved as well and moving in the direction to have maps and utility information much more useable for City employees and residents
4. Helped in the creation and approval of the 2040 Metropolitan Transportation Plan
5. Developed Code Amendments to make it easier for homeowners to get what they were promised by the builders

Departmental Goals FY 12-13

- To ensure that the GIS is accessible by all City departments, especially Public Works
- To create major code amendments, including open space and bonus density codes
- To promote and attract businesses that are interested in sustainability
- To rewrite and update the General Plan

Performance Objectives FY 12-13

- Create a rewritten final draft of a City General Plan that will go through work sessions, public workshops, and will be ready for adoption by July 2013
- Provide an interactive map on the web site for the public's use by January 2013
- Complete one major code amendment by December 2012 and another by July 2013 (Open Space and Bonus Density)

Planning

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$273,129	\$270,375	\$475,957	\$294,150
2. Number of Full-Time Equivalents	6.2, 6.3	3.50	3.25	3.25	2.50
3. Total Regular Hours	6.2, 6.3	New	4,566	4,025	3,800
4. Total Overtime Hours	6.2, 6.3	New	3.00	--	--
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Concept Plans Reviewed	1.1, 4.3, 6.1	2	1	1	2
2. Preliminary Plats Reviewed	4.3, 6.1	2	2	1	5
3. Final Plats Reviewed	4.3, 6.1	1	4	4	6
4. Master Site Plans Reviewed	4.3, 6.1	0	1	0	1
5. Site Plans Reviewed	4.3, 6.1	1	2	2	3
6. Rezones Reviewed	1.2, 1.3, 4.3, 6.1	1	2	0	2
7. Master Development Plans Reviewed	4.4, 6.1	1	2	1	2
8. Master Development Plan Amendments	4.4, 6.1	0	1	1	0
9. Master Development Agreements Processed	4.4, 6.1	1	3	3	3
10. General Plan Amendments Reviewed	4.4, 6.1	3	4	3	3
11. Development Agreements Processed	4.4, 6.1	4	0	3	6
12. Conditional Use Permits Reviewed	4.4, 6.1	5	2	2	3
13. Recorded Plat Amendments	6.1	0	0	0	0
14. Annexation Policy Plan Amendments	6.1	0	0	0	0
15. Special Plans/Projects	4.1, 4.4, 6.1	3	2	5	3
16. Total Development Code Amendments Reviewed by Planning Commission	4.1, 4.4, 6.1	11	24	12	15
17. Total Development Code Amendments Approved by City Council	4.1, 4.4, 6.1	9	4	6	8
18. Development Review Committee Meetings Held	6.1	6	4	5	6
19. Development Review Committee Agenda Items	6.1	12	5	8	10
20. Planning Commission Meetings Attended	4.3, 6.1	15	13	9	15
21. Planning Commission Agenda Items	4.3, 6.1	42	64	37	45
22. City Council Meetings Attended	4.3, 6.1	23	19	23	20
23. City Council Agenda Items Prepared	4.3, 6.1	36	23	32	35
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Percentage of City Council Meetings Attended	6.1	92%	100%	100%	100%
2. Expenditures as a Percent of General Fund	6.2	3.41%	3.50%	5.42%	3.35%
3. Personnel as a Percent of General Fund FTEs	6.1	5.25%	5.83%	4.50%	3.50%

Planning

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

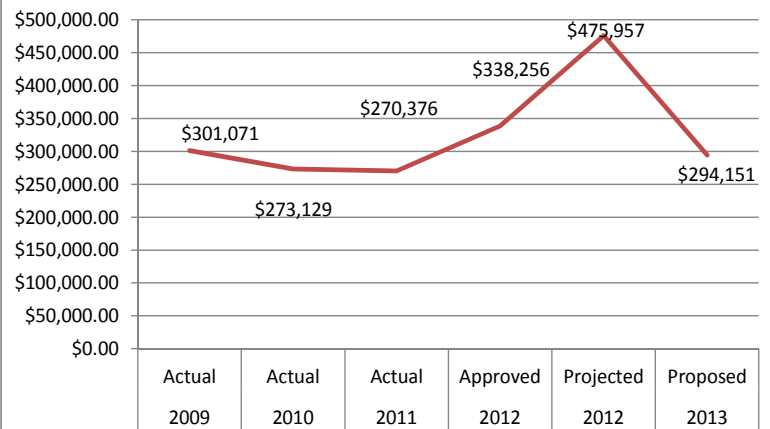
The total budget decreased by 13%.

Personnel Services - The total Personnel budget decreased by \$63,357 or 22.1%. The overall decrease is mainly due to the staff size reduction by 0.75 FTEs. The Code Enforcement Officer position is now budgeted under the Building Department. The *Plans Examiner* absorbed the *Code Enforcement Officer* position.

Materials, Supplies & Services - Total Materials budget increased \$18,725 or 39.3% primarily for the Joint Land Use Study (JLUS) with Matrix Design Group for Camp W.G. Williams. The City receives a federal grant to pay for the JLUS project. Camp Williams is a critical asset in the defense of the U.S. with the unique training opportunities it provides the Utah National Guard and several other agencies. The JLUS helps to protect the base and curtail residential and business encroachment from bordering municipalities. The facility is located 26 miles south of Salt Lake City on the west slope of the Traverse Mountains.

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

Expenditure Trends



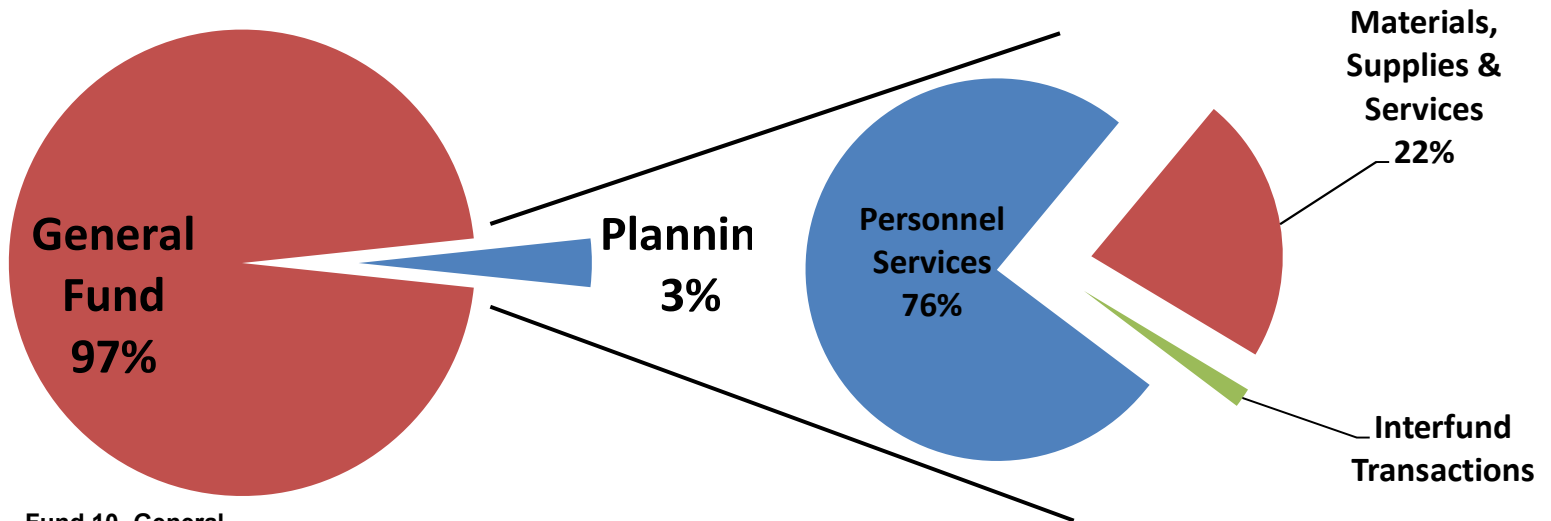
Interfund Transactions - The Interfund Transactions budget increased by \$528 or 12.1%. The overall increase is due to the expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	280,028	257,374	252,500	286,185	259,055	222,827
Materials, Supplies & Services	21,043	15,694	15,238	47,705	212,536	66,430
Interfund Transactions	0	-	2,638	4,366	4,366	4,894
Capital Outlay	0	61	-	-	-	-
Expenditure Total:	\$301,070.81	\$273,129.49	\$270,375.62	\$338,255.62	\$475,957.00	\$294,150.97
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	301,071	273,129	270,376	338,256	475,957	294,151
Revenue Total:	301,071	273,129	270,376	338,256	475,957	294,151
PERSONNEL SUMMARY(FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time	4.00			3.58	3.58	2.83
Part-time/Seasonal						
FTE Total:	4.00	0.00	0.00	3.58	3.58	2.83

Planning

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	200,152	147,982	152,528	192,803	187,861	145,639
1112 Part-Time Salaries		32,700	27,116	7,550		7,550
1211 Overtime	528	519		-		-
1300 Employee Benefit	15,200	14,711	16,720	9,885	13,094	8,328
1311 Bonus	-			-		-
1511 FICA	4,056	715	226	468	1,243	468
1512 Medicare		2,419	2,507	2,763	2,652	1,984
1521 Retirement	21,083	20,153	23,217	21,955	21,579	21,546
1531 State Insurance Fund	-			-		-
1541 Health Insurance	34,428	33,978	26,654	45,932	29,083	33,711
1545 Dental Insurance	3,119	2,836	2,330	3,419	2,378	2,500
1548 Vision Insurance	650	576	416	366	441	267
1561 Long Term Disability	812	785	785	1,043	724	833
Total:	280,028	257,374	252,500	286,185	259,055	222,827
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues, Subscriptions, Memberships	540	1,381	670	1,555	1,162	1,565
2321 Travel & Training	6,229	5,655	6,733	3,700	2,806	2,865
2369 Meetings	424	98	93	400	102	400
2411 Office Expenses & Supplies	1,040			-		
2431 Uniforms & Clothing	240	206	183	400	423	
2531 Mileage Reimbursement	-	56	63	150		100
4261 Software, Maintenance & GIS	4,728	4,970	4,711	40,000	38,000	500
4531 Professional/Technical Services	4,870	401		1,000		8,000
5001 Misc. Services & Supplies	-		29	500	272	500
6550 Capital - Studies (JLUS)					167,000	50,000
6810 Discounts of Permit Fees	2,972	2,926	2,756	-	2,771	2,500
Total:	21,043	15,694	15,238	47,705	212,536	66,430
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment		61				
7411 Office Equipment						
7412 Computer Equipment						
Total:	-	61	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund			2,638	4,366	4,366	4,894
Total:	-	-	2,638	4,366	4,366	4,894

PLANNING





EAGLE MOUNTAIN

Police

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

The Police Division is dedicated to providing core and essential police services to the citizens, with the primary objective of protecting lives and property. The Division works cooperatively with all segments of the community to achieve the mutual goal of keeping the City a safe place to reside.

The Police Division's primary duties include conducting preventative patrols to reduce crime, providing traffic enforcement in residential areas in response to traffic complaints, and filing criminal cases. Another aspect of safety that the Police Division oversees is providing animal control services for the City.

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

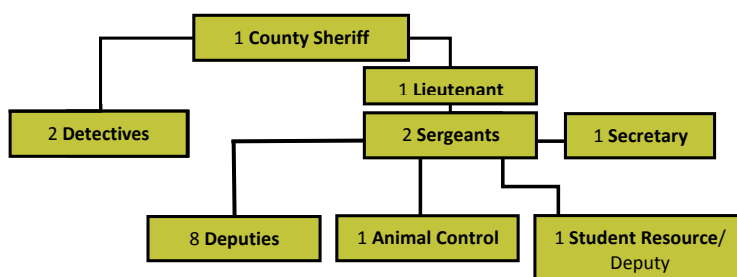
Something that the City emphasizes is involving citizens in safety. Because of Eagle Mountain's rapid growth and unique population demographic, including a median age of 13, the Sheriff's Office is taking a proactive approach in developing innovative, community

Keeping the City safe and educated



oriented programs to increase overall safety and rapport with the residents of Eagle Mountain. One way that the Police Division encourages public participation is through the Neighborhood Watch program, which saw increased participation this past fiscal year. Another way that citizens are encouraged to become involved in safety is through safety presentations that the Sheriff's Office conducts. Other programs that the Police Division organizes and oversees include RAD Kids, DARE, bicycle safety rodeos, public safety fairs, and child restraint safety inspections.

The Utah County Sheriff's Office and the City of Eagle Mountain are working together in providing the best, most efficient and cost effective police services available to the residents of the community.



Personnel Description

Police Services are outsourced to the Utah County Sheriff.

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

Top 5 Accomplishments from FY 11-12

1. Solved numerous high profile cases (auto burglaries, criminal mischief, child abuse, drug trafficking, etc.)
2. In an incident this past year, members of the community had witnessed a high volume of suspicious activity in their neighborhood. The combination of residents being diligent to protect their neighborhood and good police work lead to search warrants at both locations and several arrests, confiscated contraband, and recovered two stolen arms.
3. Started up *Volunteers in Police Services* (V.I.P.S). This program will help with traffic control, extra patrols, assist stranded motorists, etc.
4. Implementing an explorer program for the City, which will provide an avenue for young adults (18-21 yrs.), offering experiences unique to law

Departmental Goals FY 12-13

- Continual recruitment and implementation of the community programs, *Neighborhood Watch*, *V.I.P.S*, and the *Explorer Program*
- To conduct a drug awareness/prevention program for parents whom reside in Eagle Mountain
- To continue providing a safe community through increased traffic enforcement, extra patrols and increased visibility in neighborhoods

Performance Objectives FY 12-13

- By the end of summer 2012, implement a “Tip-A-Cop” hotline/website for people to confidentially give law enforcement information for criminal activity in their area
- By summer and fall, recruit three to four volunteers to be part of the V.I.P.S program
- Sergeants will require their officers to set monthly goals to promote pro-activity
- To implement the *Explorer Program* (for youth interested in law enforcement) by fall 2012

Performance Measurements

Input	Goals	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$1,995,749	\$2,102,993	\$2,051,913	\$2,076,681
Output	Goals	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Total Calls for Service	6.1	8,797	8,838	9,717	9750
2. Calls for Service- Officer Initiated	2.1, 6.1	4,624	3,345	4,726	4,800
3. Calls for Service- Dispatched	2.2, 6.1	4,173	5,493	4,991	5,000
4. Traffic Citations	2.1, 6.1	1,349	1,016	1,312	1,350
5. Traffic Citations with Violations	2.1, 6.1	1,730	1,565	2,062	2,000
6. Arrests (Physical Arrests and Summons Included) for Felonies and Misdemeanors	2.1, 2.3	424	454	384	400
7. Warrants Served	2.1, 2.3	53	66	58	60
Efficiency and Effectiveness	Goals	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Percent of Total Calls that are Officer Initiated	2.1, 2.3, 2.4	52.56%	37.85%	48.64%	50.0%
2. Percent of Total Calls that are Dispatched	2.1, 2.3, 2.4	47.44%	62.15%	51.36%	50.0%
3. Rating of <i>Police Services</i> on a Scale of 1 to 5, with 1 Meaning "Poor" and 5 Meaning "Excellent"	2.1, 6.1	4.05	4.06	4.10	4.10
4. Rating of <i>How Safe Do You Feel Walking in Your Neighborhood After Dark</i> on a scale of 1 to 5, with 1 Meaning "very unsafe" and 5 Meaning "very safe"	2.1, 6.1	4.35	4.41	4.42	4.45
5. Expenditures as a Percent of General Fund	6.2	23.43%	23.52%	23.3%	23.6%
6. Rating of <i>Crime Prevention</i> on a Scale of 1 to 5, with 1 Meaning "Poor" and 5 Meaning "Excellent"	2.1, 2.3, 6.1	New	4.05	4.15	4.18
7. Rating of <i>Traffic Enforcement</i> on a Scale of 1 to 5, with 1 Meaning "Poor" and 5 Meaning "Excellent"	2.1, 2.3, 6.1	New	3.86	3.84	3.85
8. Rating of <i>Animal Control</i> on a Scale of 1 to 5, with 1 Meaning "Poor" and 5 Meaning "Excellent"	2.1, 2.3, 6.1	New	3.51	3.68	3.70
9. Rating of <i>How Safe Do You Feel from Violent Crime</i> on a scale of 1 to 5, with 1 Meaning "very unsafe" and 5 Meaning "very safe"	2.1, 2.3, 6.1	New	4.70	4.57	4.60
10. Rating of <i>How Safe Do You Feel from Property Crimes</i> on a scale of 1 to 5, with 1 Meaning "very unsafe" and 5 Meaning "very safe"	2.1, 2.3, 6.1	New	4.24	3.95	4.20
11. Rating of <i>How Safe Do You Feel in Your Neighborhood During the Day</i> on a scale of 1 to 5, with 1 Meaning "very unsafe" and 5 Meaning "very safe"	2.1, 2.3, 6.1	New	4.82	4.72	4.75

Police

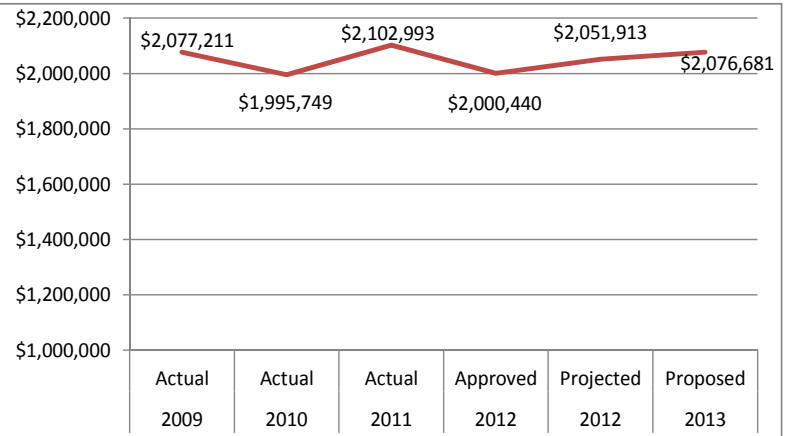
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 3.81% .

Personnel Services - The total Personnel budget decreased by \$109 or 0.24% . Crossing Guards are paid out of this service under 'Part-time/Temp Seasonal Salaries' and the decrease is due to a more precise forecasted budget on this line item. This will save the City.

Materials, Supplies & Services - Total Materials budget increased \$76,350 or 3.91% mainly due to a contract increase with Utah County Sheriffs. The contract increased primarily due to 2 FTEs receiving grade increases, which increased the contract by \$69,350 or 4%.

Expenditure Trends



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

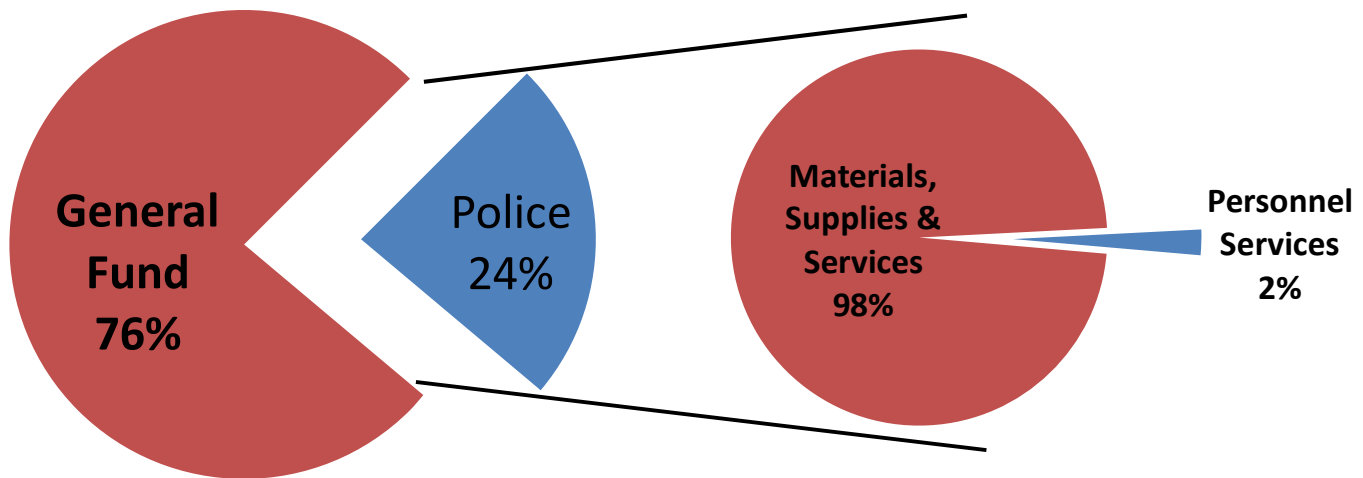
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	54,681	51,399	46,145	46,118	43,568	46,009
Materials, Supplies & Services	2,022,530	1,944,350	2,056,849	1,954,322	2,008,345	2,030,672
Interfund Transactions						
Capital Outlay						
Expenditure Total:	\$2,077,211	\$1,995,749	\$2,102,993	\$2,000,440	\$2,051,913	\$2,076,681
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	2,077,211	1,995,749	2,102,993	2,000,440	2,051,913	2,076,681
Revenue Total:	2,077,211	1,995,749	2,102,993	2,000,440	2,051,913	2,076,681
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-		
Appointed	-	-	-	-		
Full-time	-	-	-	-		
Part-time/Seasonal	4.02	4.52	4.52	4.52		
FTE Total:	4.02	4.52	4.52	4.52	0.00	0.00

Police

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1112 PT/Temp Seasonal Salaries	50,798	47,375	42,866	42,539	40,472	42,438
1211 Overtime	-	-	-	-	-	-
1300 Employee Benefit	-	-	-	-	-	-
1311 Bonus	-	400	-	325	-	325
1511 FICA	3,883	2,938	2,658	2,637	2,509	2,631
1512 Medicare	-	687	622	617	587	615
1521 Retirement	-	-	-	-	-	-
Total:	54,681	51,399	46,145	46,118	43,568	46,009
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
3311 Telephone	-	-	-	-	-	-
4410 Animal Control (NUVASSSD Cost)	14,432	14,727	16,773	15,000	21,041	21,050
4520 Contract Services	2,003,748	1,807,108	1,911,155	1,818,322	1,874,105	1,941,622
4520 Contract Services (Citation Credit)	-	-	-	-	-	(60,000)
4525 Dispatch Services	-	121,900	121,900	111,000	111,000	111,000
5002 Misc. Services & Supplies	-	114	-	-	-	-
5230 Emergency Management	-	-	-	-	-	-
5797 Planning Grant Expenses	-	500	-	-	-	-
Communities That Care Program	-	-	-	-	-	7,000
5860 Community Safety (RAD Kids, Watch, etc.)	4,350	-	7,020	10,000	2,199	10,000
Total:	2,022,530	1,944,350	2,056,849	1,954,322	2,008,345	2,030,672
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund	-	-	-	-	-	-
Other Fund Transfer	-	-	-	-	-	-
Total:	-	-	-	-	-	-

POLICE





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

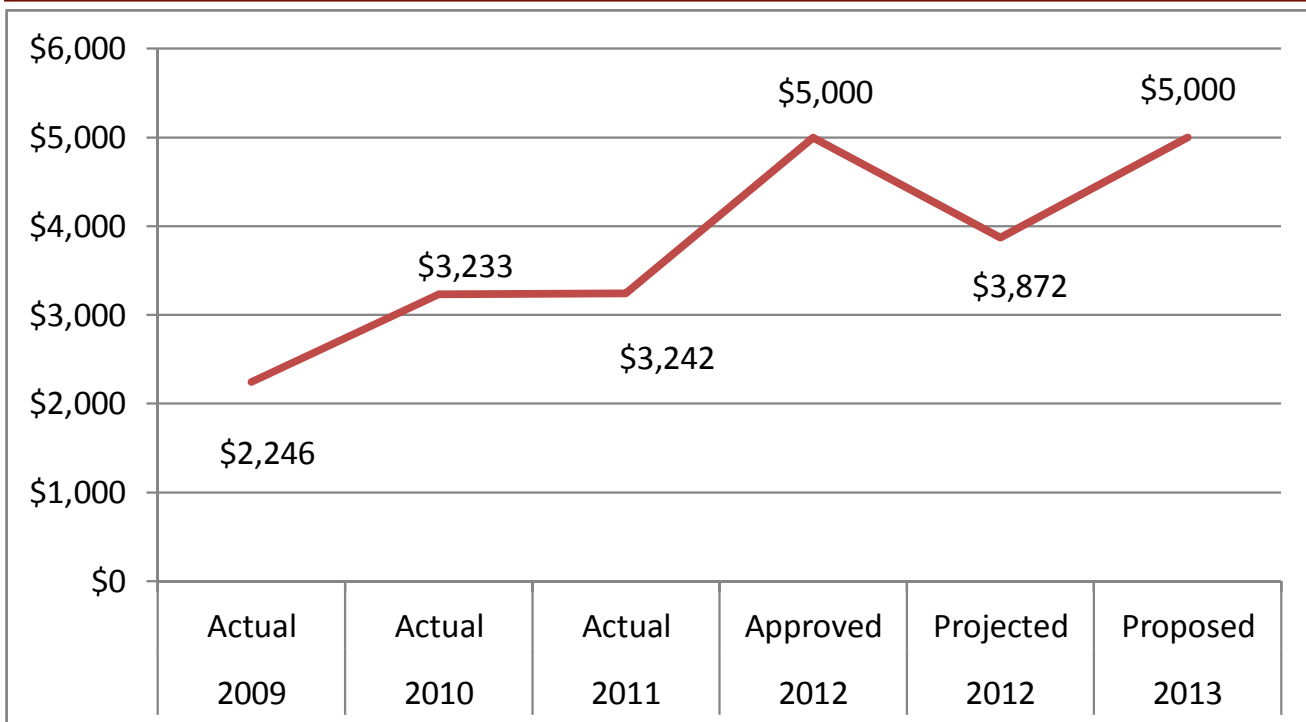
The Senior Citizens Council provides activities and resources for Eagle Mountain residents ages 55 and older. They also make recommendations to the City Council with respect to programs and facilities for senior citizens. Senior Council members are appointed by the Mayor, with the consent of the City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

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



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

Expenditure Trends



Senior Council

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget stayed the same.

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

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

Materials, Supplies & Services - Total Materials budget remained the same at \$5,000. With each passing year, the *Senior Citizens Council* grows bigger with more participants. The council has about 50 members and had 10 new members join this past fiscal year. The increase in the budget covers expected increases of activities for a growing council. The activities include Bunco, Bingo, Book Club, Mah Jong, Canasta, game nights, and food & prizes at these events.

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

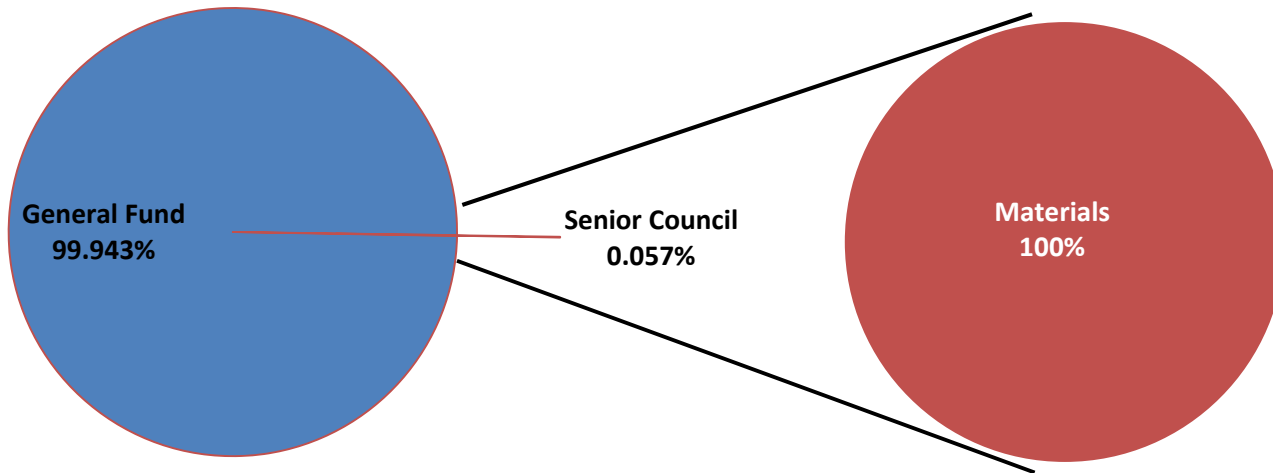
Fund 10- General
Sub 18 - Boards, Commission and Council
Department 41960 Senior Council

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						
Materials, Supplies & Services	2,246	3,233	3,242	5,000	3,872	5,000
Interfund Transactions					-	
Transfers						
Expenditure Total:	\$2,246	\$3,233	\$3,242	\$5,000	\$3,872	\$5,000
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	2,246	3,233	3,242	5,000	3,872	5,000
Revenue Total:	2,246	3,233	3,242	5,000	3,872	5,000
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00	0.00	0.00

Senior Council

Functional Expenditures to Total General Fund Expenditures

SENIOR
COUNCIL



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Salaries						
Overtime						
Employee Benefits						
FICA						
Bonus						
Retirement						
State Insurance Fund						
Medicare						
Health Insurance						
Reserve For Pay Adjustments						
Total:					\$ -	
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Dues Subscriptions & Membership						
Travel and Training						
Office Expenses & Supplies						
Grants/Cont.- Youth Council						
5856 Senior Council	2,246	3,233	3,242	5,000	3,872	5,000
Total:	2,246	3,233	3,242	5,000	3,872	5,000
<i>Transfers</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet			67000			
Total:	\$ -	\$ -	\$ 67,000	\$ -	\$ -	\$ -





EAGLE MOUNTAIN

Special Events

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

Eagle Mountain City's annual celebration, Pony Express Days, is planned by an events coordinator. It commemorates the Pony Express mail service which ran from St. Joseph, Missouri to Sacramento, California from 1860-1861. The original Pony Express trail runs through Eagle Mountain City, part of which is now known as Pony Express Parkway. Pony Express Days are held the first week of June. Some of the activities include: a carnival, Dutch Oven Cook-Off, craft boutiques, parade, live entertainment, concert, fireworks, and many other family-friendly activities.

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

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

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



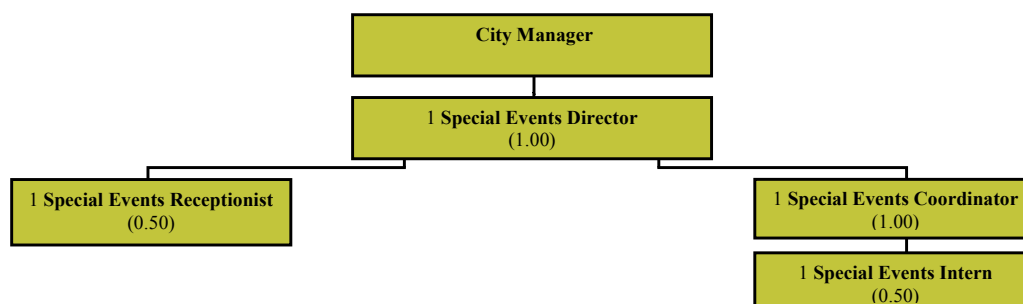
SPECIAL
EVENTS

North America, and now Eagle Mountain City.

In addition to Pony Express Days, traditional city events include the Miss Eagle Mountain Scholarship Pageant, and Easter Egg Hunt, Halloween Movie Masquerade, Turkey Trot Walk/Run, and the Christmas Tree Lighting Ceremony, just to name a few. The Miss Eagle Mountain Scholarship Pageant provides an opportunity for young women in the City to receive financial assistance for post high school education. Participants must attend weekly workshops, meetings, and perform service projects within a few weeks. The crowned queen of Eagle Mountain will move on to compete for Miss, Utah, and that winner will move on to compete for Miss America.

Personnel Description

This is a newly formed Department with 3.50 FTEs. Previously this Department was budgeted under the Executive Department. The Special Events Director is under the purview of the City Manager.



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

Special Events

Top 5 Accomplishments from FY 11-12

1. This was the 3rd year joining the Professional Rodeo Cowboys Association (PRCA)
2. Pony Express Days attendance FY 2012 totaled 37,000
3. Total City Events increased by 15 to 68 events in FY 12
4. Total Pony Express Days Events increased by 4 events in FY 12
5. Raised \$152,664 in monetary donations and \$60,000 in valued services and goods

Departmental Goals FY 12-13

- To fundraise more money for Pony Express Days in sponsorships and donations.
- To improve the quality of activities and events within the City without raising cost.
- To ensure that the Pony Express Days Celebration, Concert & Fireworks Show cover all Pony Express Days expenditures.
- To provide support in establishing and maintaining specialized events that will help to serve the community.
- To increase and facilitate both community participation and community involvement from the community.

Performance Objectives FY 12-13

- To initiate the fundraising search earlier, for Pony Express Days August the year before to raise \$150,000
- To attend the annual PRCA Rodeo Conference, elicit PR by promoting the City's annual rodeo and its successes, and create networks with local vendors of cowboy gears
- To increase the quality of living within the community by observing potential needs of the City and how the City can help through surveys
- To maintain more sponsorships for Pony Express Days, focus on marketing and promotions by facilitating advertisements via radio, television, and banners

Special Events

Performance Measurements

Input/Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$203,585	\$428,475	\$275,576	\$250,000
2. Pony Express – Events	5.3	36	39	40	35
3. Pony Express – Attendance	5.3	32,723	28,000	37,000	40,000
4. Pony Express - Donations	5.3, 6.2	\$80,000	\$120,000	\$152,664	\$150,000
5. Pony Express – Service & Goods	5.3, 6.2	\$127,000	\$60,000	\$60,000	\$80,000
6. Total City Events	5.3	50	53	68	68
7. EMC Pageant Attendance	5.3	375	450	500	550
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Rating of <i>Pony Express Days</i> on the scale of 1 to 5, with 1 meaning “very poor” and 5 meaning “very good”	4.4, 5.3, 6.1	4.21	4.28	4.30	4.35
2. Expenditures as a % of General Fund	6.2	6.40%	5.17%	3.82%	5.59%
3. Rating of <i>the Pony Express Days Concert</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	4.36	3.93	4.05
4. Rating of <i>the Pony Express Days Fireworks</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	4.35	4.32	4.35
5. Rating of <i>the Pony Express Days PRCA Rodeo</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	4.31	3.99	4.15
6. Rating of <i>the Pony Express Days Grand Parade</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	4.18	4.23	4.25
7. Rating of <i>the Pony Express Days Demolition Derby</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	4.14	3.91	4.10
8. Rating of <i>the Pony Express Days Carnival</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	4.4, 5.3, 6.1	New	3.83	4.12	4.20

Special Events

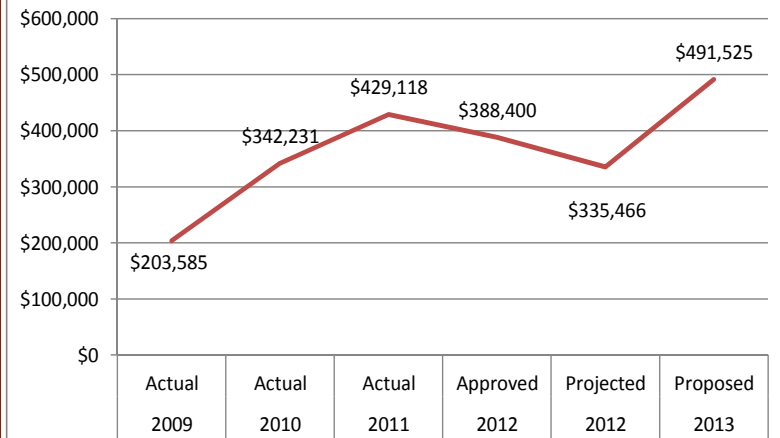
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 26.6% .

Personnel Services - The total Personnel budget increased by \$152,075 or 1170% . The increase is primarily due to the shift of the Special Events Department from under the Executive Department into its own department.

Materials, Supplies & Services - Total Materials budget decreased by \$48,950 or 13%. The goal for the Pony Express Days celebration is to become self-sufficient and support itself with matching revenues from donations, , and in order to accomplish this, the Department proposes to reduce expenses, but maintain donations and sponsorships.

Expenditure Trends



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

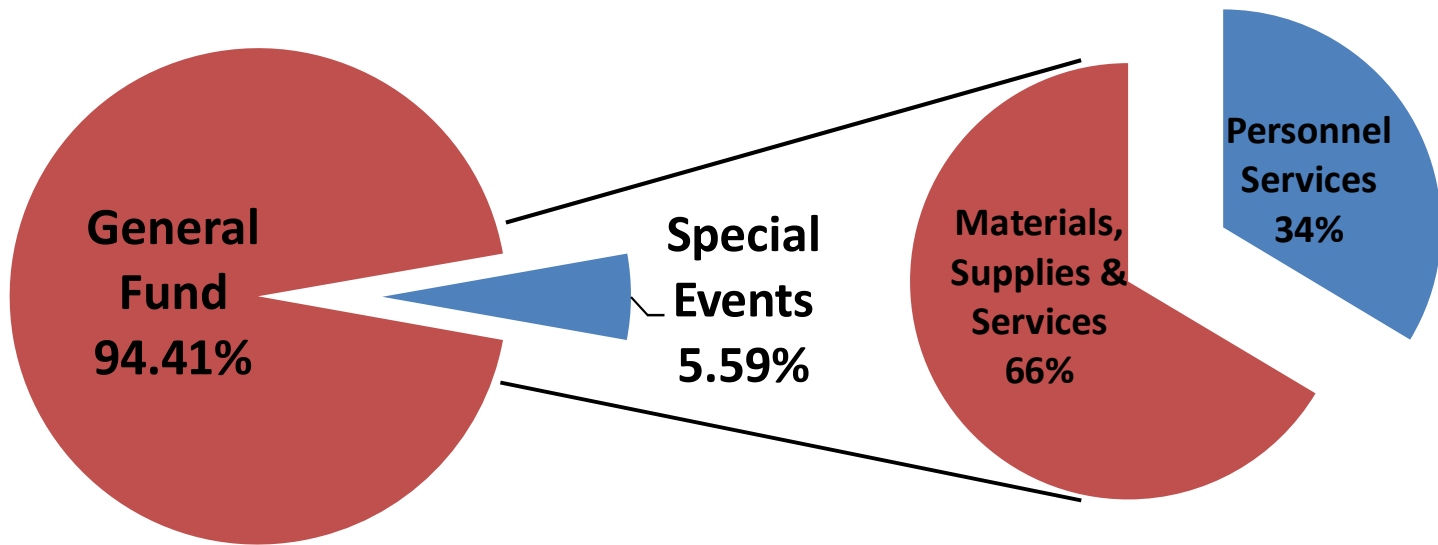
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	-	-	781	13,000	2,828	165,075
Materials, Supplies & Services	203,585	342,231	428,338	375,400	332,638	326,450
Interfund Transactions						
Capital Outlay						-
Expenditure Total:	\$203,585	\$342,231	\$429,118	\$388,400	\$335,466	\$491,525
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	203,585	342,231	429,118	388,400	335,466	491,525
Revenue Total:	203,585	342,231	429,118	388,400	335,466	491,525
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	1.00	-	-	-	-	2.00
Part-time/Seasonal	-	-	-	-	-	1.00
FTE Total:	1.00	0.00	0.00	0.00	0.00	3.00

Special Events

Functional Expenditures to Total General Fund Expenditures



SPECIAL
EVENTS

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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries FT			735	13,000	2,663	89,715
1112 Salaries PT						24,066
1211 Overtime						
1300 Employee Benefits						5,500
1311 Bonus			46		165	
1511 FICA						1,492
1512 Medicare						349
1521 Retirement						14,230
1541 Health Insurance						26,969
1545 Dental Insurance						2,000
1548 Vision Insurance						214
1561 Long Term Disability						540
Total:	-	-	781	13,000	2,828	165,075
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues and Subscriptions						200
2321 Travel and Training						3,550
5856 Special Events Projects	10,604		7,190	17,900	23,359	18,200
5857 Skate Park (Restricted)	252					
5858 Pony Express Days	185,224	180,746	207,623	160,000	130,000	65,500
Pony Express Days Concert						45,000
Pony Express Days - Demolition Derby					30,000	26,000
Pony Express Days Marketing						21,000
5859 Miss Eagle Mountain	7,505	6,591	7,107	6,000	5,971	5,500
5860 Rodeo		154,083	205,610	190,000	140,000	140,000
5861 Miss PED Rodeo Pageant		810	1,938	1,500	1,500	1,500
5862 PE Days Pass-Through			(1,130)		1,808	
Total:	203,585	342,231	428,338	375,400	332,638	326,450
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay				3,000		
Total:		-	-	3,000	-	-





EAGLE MOUNTAIN

Streets

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

Eagle Mountain City has over 130 paved lane miles. The Streets Division does its own pavement repairs on small to medium projects. Large projects such as roto-mills, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets. Duties include: managing repairs to streets, sidewalks, curbs, gutters and driveways caused by water breaks; crack sealing program, potholes, seal coat, overlay program; existing signage and markings; drainage utility, mow drainage channels and retention ponds. Signs are routinely inspected and repaired or replaced.

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

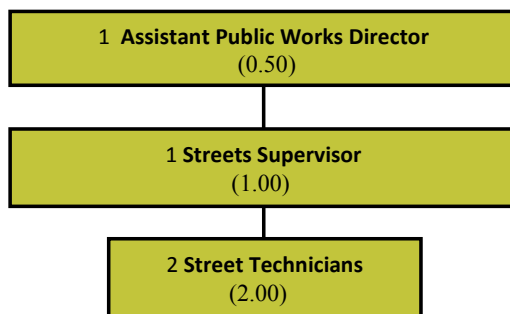
Providing residents with high quality services and safe streets



STREETS

is done as needed on arterial roads and once a year on residential. Gravel roads are graded at least twice a year and are repaired with gravel or road base as needed.

Roads are correctly repaired with sub-grade material, compaction, and hot mix asphalt. Large projects that cannot be handled by the City go through a bid and contract process because of the limited amount of street employees and equipment available. A valuable resource that residents can rely on is the City hotline that can be reached 24 hours a day. Eagle Mountain City residents can expect a quick response from the Streets Division (within 30 minutes of the phone call).



Personnel Description

There were no changes to staff size. A new *Street Technician* was hired on this past FY 12 as the previous *Street Technician* transferred to the Parks Department.

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

Streets

Top 4 Accomplishments from FY 11-12

1. Maintained a higher service in quality of snow removal and response to snow removal as needed 24 hours a day
2. Performed a microsurfacing of Pony Express Parkway
3. Performed a pulverize and overlay on Porter's Crossing and reconstructed the intersection of Ranches Academy and Pony Express Parkway.
4. Reconstructed portions of Pony Express Parkway

Departmental Goals FY 12-13

- To ensure safe roads during the winter by clearing snow immediately after snowfall
- To continually monitor and provide maintenance to unimproved gravel roads
- To initiate a rapid approach towards preventative maintenance, essentially preventing damage to roads while increasing longevity
- To provide an organized snow and ice control program based on designated priorities in order to maintain safe, passable streets
- To improve visual directions to warn and guide vehicular traffic through proper signage and pavement markings.

Performance Objectives FY 12-13

- To increase safety on the roadways by initiating snow removal of all City streets with 2 inches of snow within 24 hours
- To grade gravel roads twice a year with a 5% slope and repairing streets as needed to support preventative maintenance, ensure quality drainage and in longevity
- To implement a road maintenance system for the City which will provide data and tools fitted for the issues to seek a maintenance strategy that will facilitate in ensuring appropriate measures of outputs, sufficient analysis, and effective reporting
- To implement a program that will allow the City to be consistent in taking both road surveys and maintenance street surveys once a year

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$601,031	\$663,274	\$811,377	\$775,986
2. Number of Full-Time Equivalents	6.2, 6.3	5.50	3.50	3.5	3.5
3. Paved Roads (miles)	3.1	111	135	109	109
4. Gravel Roads (miles)	3.1	New	7	19.38	19.38
5. Other (Dirt) Roads (miles)	3.1	New	42	5.17	5.17
6. Total Road Miles	3.1	136	184	133.16	133.16
7. Total Regular Hours	6.2, 6.3	New	7,657	7,474	7,500
8. Total Overtime Hours	6.2, 6.3	New	1,132	679	650
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Staff Hours – Snow Removal	3.2	648	780	337	420
2. Miles Plowed – Snow Removal	3.2	9,594	12,185	5,339	6,400
3. Salt – Snow Removal (Tons)	3.2	1,124	1,458	746	850
4. Asphalt Repairs (Total Sq. Ft.)	3.2	18,848	130,786	10,308	15,000
5. Material Cost – Crack Seal	3.2	\$15,523	\$11,000	\$50,168.06	\$20,000
6. Pounds - Crack Seal	3.2	New	5,366	109,061	50,000
7. Staff Hours – Crack Seal	3.2, 6.2, 6.3	567	513	1,280	800
8. Curb Replacement – Linear Feet	3.2	New	67.5	36	45
9. Curb Replacement – Material Cost	3.2	New	\$1,842	\$1,026	\$1,100
10. Sidewalk Replacement – Sq. Ft.	3.2	New	1,734	414	500
11. Sidewalk Replacement – Mat. Cost	3.2	New	\$10,364	\$4,968	\$5,500
12. Sidewalk Lifting – Sq. Ft.	3.2	New	80	0	0
13. Sidewalk Lifting – Material Cost	3.2	New	\$300	0	0
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Expenditures Per Capita	6.2	\$34.00	\$20.60	\$35.28	\$33.74
2. Asphalt Repaired – Sq. Ft. per FTE	3.2	3,427	37,367	2,945	4,285
3. Crack Seal – Cost per Paved Mile	3.2	\$139	\$81	\$465	\$183
4. Emergency Calls Responded to within 30 minutes	3.2	100%	100%	100%	100%
5. Rating of <i>Street Repairs</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	3.2	3.39	3.00	3.46	3.50
6. Authorized Personnel as a % of General Fund FTEs	6.2, 6.3	12.13%	6.28%	4.90%	4.90%
7. Expenditures as a % of General Fund	6.2	9%	5.71%	9.23%	8.83%
8. Rating of <i>Sidewalk Maintenance</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	3.2	New	3.44	3.77	3.80
9. Rating of <i>Street Cleaning</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	3.2	New	3.40	3.80	3.82
10. Rating of <i>Snow Removal</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	3.2	New	3.23	3.82	3.85

Streets

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 13.27% .

Personnel Services - The total Personnel budget increased by \$11,944 or 4.7% . The slight increase is in part due to the 3% COLA and a slight salary adjustment.

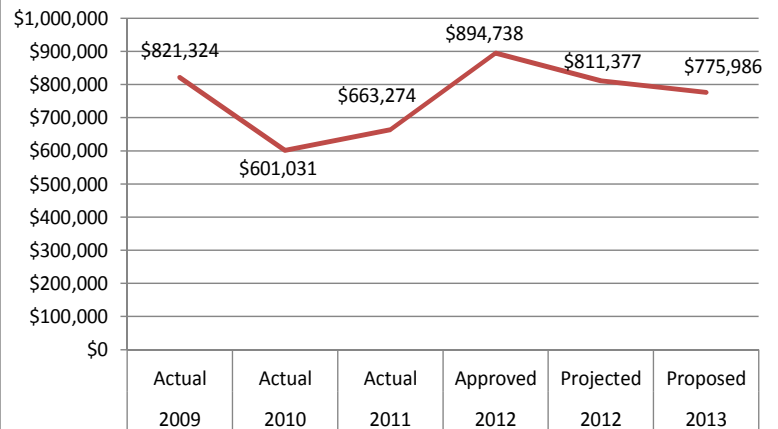
Materials, Supplies & Services - Total Materials budget decreased by \$127,096 or 21% . The decrease is primarily due to 'Paved Road Maintenance', which has about \$110,096 less than what was budgeted for in FY 12. This expense line depends on the funds that are received from B&C Road Funds. Less money is expected to come in this year, which means less revenues to expend for paved road maintenance. Twenty five percent of the state gasoline tax (motor fuels tax) is distributed to the B&C Road Fund. The money in the fund is distributed between city and county based on a formula including road miles and population. This money is to be used for maintenance and building roads.

Fund 10- General

Sub 41 - Public Works

Department 44100- Streets & Roads Summary

Expenditure Trends



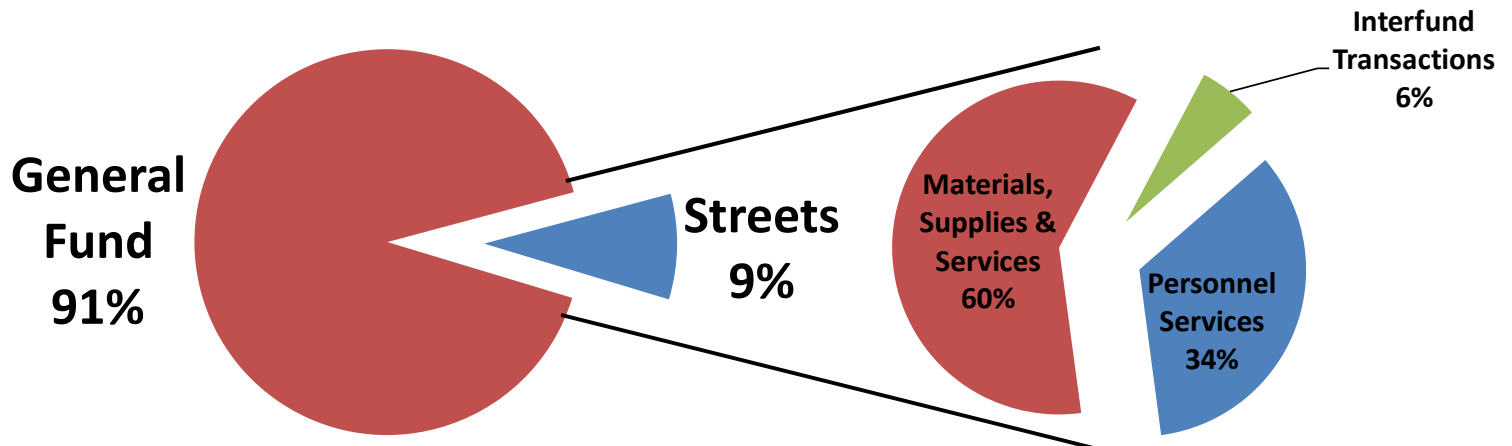
Interfund Transactions - The Interfund Transactions budget increased by \$3,400 or 8%. The overall increase is due to the expected rise in vehicle usage, gas prices and vehicle maintenance due to wear and tear on fleet.

Capital Outlay - The Capital Outlay budget decreased by \$7,000 or 100% because one-time purchases were made last FY 12 as a Cab Enclosure was needed for the Skid Steer Loader. For FY 13 there are no proposed capital purchases.

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	336,048	303,314	246,468	254,080	246,560	266,024
Materials, Supplies & Services	266,286	296,497	383,882	591,496	516,301	464,400
Interfund Transactions	196,004	-	32,924	42,162	42,162	45,562
Capital Outlay	22,986	1,219	0	7,000	6,354	-
Expenditure Total:	\$821,324	\$601,031	\$663,274	\$894,738	\$811,377	\$775,986
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes and Revenues	821,324	601,031	663,274	894,738	811,377	775,986
Revenue Total:	821,324	601,031	663,274	894,738	811,377	775,986
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	4.50	5.50	4.50	3.50	3.50	3.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.50	5.50	4.50	3.50	3.50	3.50

Streets

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	219,275	191,560	146,010	144,768	148,781	151,929
1211 Overtime	24,975	22,666	24,646	25,000	20,002	25,000
1242 Car Allowance				-		-
1300 Employee Benefits	19,013	15,314	10,478	8,976	10,301	9,311
1311 Bonus				1,750		1,747
1511 FICA	3,423	128		-		-
1512 Medicare		2,846	2,369		2,333	
1521 Retirement	28,267	25,074	22,840	19,935	22,878	24,089
1531 State Insurance Fund				1,890		1,963
1541 Health Insurance	36,178	40,839	35,840	47,006	37,956	47,196
1545 Dental Insurance	3,279	3,352	3,072	3,499	3,079	3,499
1548 Vision Insurance	702	712	582	374	583	374
1561 Long Term Disability	936	824	631	882	647	915
Total:	336,048	303,314	246,468	254,080	246,560	266,024
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2321 Travel & Training	2,126	1,881	1,138	3,000	75	3,000
2369 Meetings	(21)		17	200	41	200
2411 Office Expenses & Supplies	367		(50)	-		-
2431 Uniforms & Clothing	1,478	1,606	1,333	1,200	1,838	1,200
2513 Equipment Supplies & Maintenance	13,447	18,838	19,738	26,000	17,764	26,000
2610 Buildings & Ground Maintenance				2,000		2,000
4320 Engineering Services			2,747	-		-
4531 Professional/Technical Services	1,254	1,735	635	-	960	2,000
4811 Equipment Rental/Lease		3,187		5,000	1,547	4,000
5002 Misc. Services & Supplies		5,638	(27)	-		-
5110 Street Material	(48)	19,822		-		-
5121 Unimproved Road Maintenance	18,375	23,308	23,643	40,000	14,420	30,000
5122 Paved Road Maintenance	178,970	164,498	243,363	441,096	440,500	331,000
5721 Snow Removal	45,964	52,008	50,869	60,000	29,156	55,000
5731 Street Sweeping	4,375	3,976	3,850	13,000	10,000	10,000
6000 Bad Debt Expense			36,626	-		-
Total:	266,286	296,497	383,882	591,496	516,301	464,400
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7410 Equipment	22,986	1,219		7,000	6,354	
Total:	22,986	1,219	0	7,000	6,354	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
9154 Transfer to Fleet Fund	45,000		32,924	42,162	42,162	45,562
Transfer to SID 2000-1 Fund						
Transfer to Cap. Proj. Electric (Streetlights)						
Transfer to Cap. Proj. Road Funds						
Transfer to Road Debt Fund	151,004					
Total:	196,004	0	32,924	42,162	42,162	45,562





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

The Utilities Billing department is considered the “face” of Eagle Mountain City because much of the time, citizens will walk-in to pay bills, communicate through phone calls or e-mails, and more than likely will interact with this department. This division is responsible for administering the day to day functions of utility billing. These items include: billing of accounts, acceptance of payments, establishment of new accounts, assisting customers in filling out adjustment forms, and assisting customers on an individual basis.

This division is an organization that maintains the infrastructure for public service and is subject to forms of public control and regulation. Eagle Mountain City manages its own utilities, with the exception of telephone services. Utilities include: electricity, natural gas, water, and sewage. Therefore, the monthly city utility bill includes all four, plus garbage collection (which is outsourced to Ace Disposal). Eagle Mountain City is pushing towards a more “green” approach by implementing their opt-out recycling program (also outsourced to Ace) which simply charges a minimal rate of \$4 for a recycling can as opposed to the rate of \$6.25 for a second regular can.

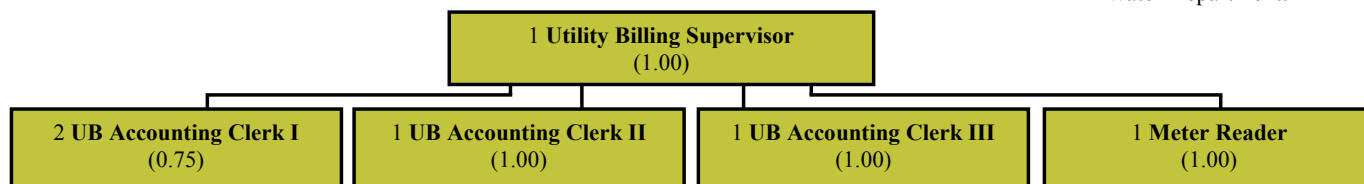
Providing excellent customer service



The Utility Billing Division serves the public interest by protecting consumers and ensuring the provision of safe, reliable utility service and infrastructure at reasonable rates, with a commitment to environmental enhancement and a healthy economy. This division regulates utility services, stimulates innovation, and ensures constant research and quality improvements on more affordable rates in a competitive market.

Personnel Description

The Department increased by 1.00 FTE as the *Meter Reader* position is now under the purview of the *Utility Billing Supervisor*. The *Meter Reader* position transitioned from the Water Department.



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

Utility Billing

Top 6 Accomplishments from FY 11-12

1. Maintained a “Zero Complaint Policy” and created a friendly, helpful atmosphere for our residents and non-residents.
2. Worked closely with our billing software company to ensure we are using the software to its fullest potential. In doing so, we have created more accurate reporting within the department.
3. Continued cross training between utility billing positions which allows the department to be flexible with scheduling and assisting other city departments.
4. Improved use of online bill system, Xpress Bill Pay, for all City departments and our residents.
5. Proposed inspection fee, to allow residents and non-residents a 3 day period to complete an inspection on a home for a flat nominal fee. This has alleviated the time it takes to set up a new utility account and thus allows more time for other duties. The proposal was approved by Council.
6. Meter reading was assigned to Utility Billing. We have dedicated ourselves to improving the meter reading process. We continue to perform audits within the meter reading and billing systems and report information to the appropriate departments.

Departmental Goals FY 12-13

- To successfully migrate to the newest version of Springbrook Software, 7.15.
- To complete the transfer of collection accounts to our third party collections company so that we may recover lost revenue for the City and its citizens.
- To complete an audit of each lot and enhance the interface with our GIS system. This will allow more complete and accurate information to be shared between City departments.
- Successfully integrate Cedar Pass Ranch into the City’s meter reading and utility billing systems.

Performance Objectives FY 12-13

- We continue to dedicate ourselves to improving the meter reading process. We continue to perform audits within the meter reading and billing systems and report information to the appropriate departments.
- Continue to find ways to improve and enhance our customer service skills. It is our mission to offer the best service for both our residents and non-residents.
- As a department, continue to find new ways to provide the most effective and high level of customer service to residents, non-residents and fellow employees alike.
- Continued cross training between utility billing positions which allows the department to be flexible with scheduling and assisting other city departments.

Utility Billing

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$362,157	\$330,236	\$256,548	\$367,022
2. Number of Full-Time Equivalents	6.2, 6.3	4.00	4.00	4.00	4.00
3. Total Regular Hours	6.2, 6.3	8,398	6,848.50	7,921	7,950
4. Total Overtime Hours	6.2, 6.3	New	73.25	17.25	10
5. Customer Base	4.4	5,555	5,756	5,921	6,100
Output	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Number of Utility Bills Issued	4.3, 4.5	66,664	70,979	75,269	79,851
2. Utility Billing Billed	4.3, 4.5	\$16,738,355	\$18,705,035	\$18,862,839	\$18,964,310
3. Shut Offs/Past Dues Received	4.5	\$387,575	\$452,167	\$330,575	\$300,000
4. Number of Utility Bill Adjustments	4.2	3,608	7,686	7,303	7,100
5. Number of Cash Receipting	4.3	61,552	65,908	67,555	68,001
6. Number of Shut Offs/Past Dues	4.1	13,823	12,997	11,955	12,000
7. Final Billing (Terminated Accounts)	4.3, 4.4	1,513	1,277	500	500
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Lobby Waiting Time (Average During Peak Times)	4.3, 4.4	5 minutes	3 minutes	2.5 minutes	2 minutes
2. % of Bills Adjusted	6.3	5.41%	10.80%	9.70%	8.00%
3. Cash Receipting Processed per FTE	4.3, 4.4	15,388	16,477	16,889	17,000
4. % of Accounts Billed Correctly	4.3, 4.4, 6.3	94.59%	89.20%	90.30%	92.00%
5. Authorized Personnel as a % of General Fund FTEs	6.2, 6.3	7.18%	7.66%	5.60%	5.60%
6. Expenditures as a % of General Fund	6.2	4.91%	4.42%	2.92%	4.20%
7. Rating of <i>Garbage Collection</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.2, 4.3, 4.4	New	4.25	4.30	4.35
8. Rating of <i>Recycling Services</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.2, 4.3, 4.4	New	4.03	4.01	4.05

Utility Billing

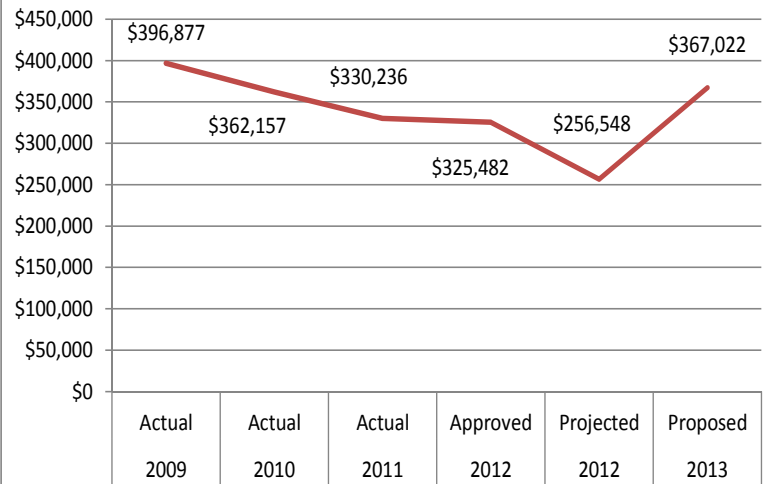
Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 13.8% .

Personnel Services - The total Personnel budget increased by \$49,890 or 22.5%. The overall increase is due to staff increase, as the *Meter Reader* (1.00 FTE) transitioned into the Department. This position is simply moving from one department to another, and will have zero impact on the total city budget, as they would have been paid the same amount had they stayed in the Water Department.

Materials, Supplies & Services - Total Materials budget decreased by \$8,350 or 8.1% primarily due to 'Utility Billing, Mailing, & Printing'. The City has negotiated with the printing company to bring their prices down and increase the quality of service.

Expenditure Trends



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

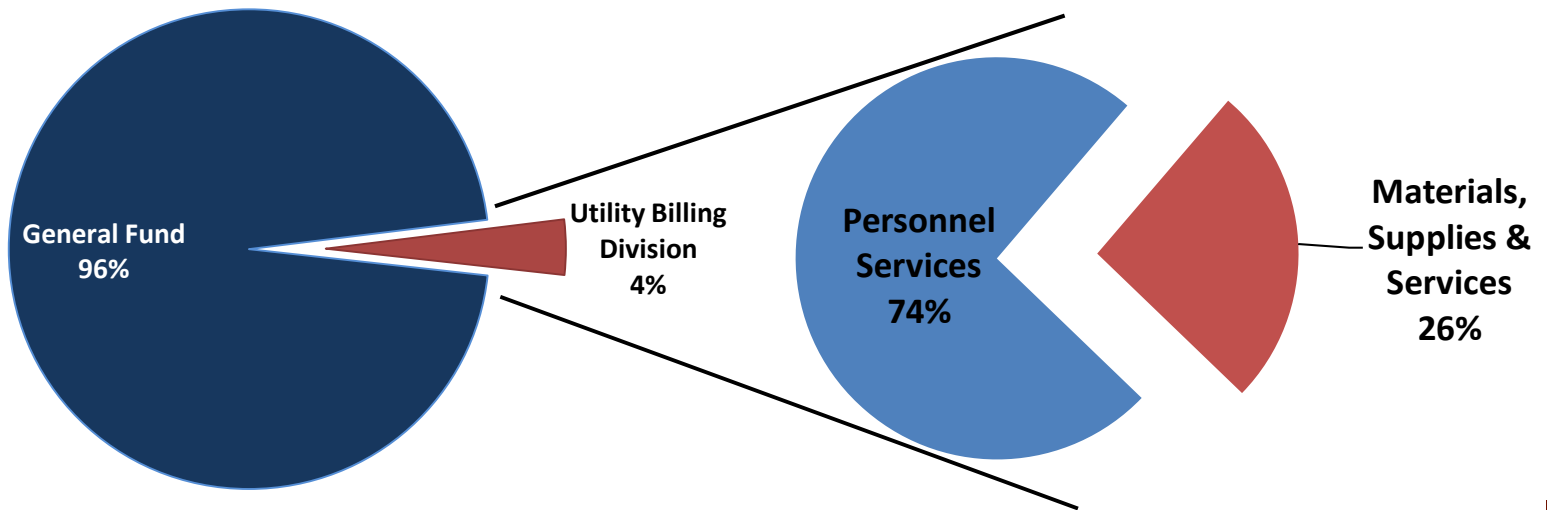
Capital Outlay - There is no Capital proposed for this activity.

Fund 10- General Sub 11 - Executive Division 41420- Utility Billing Summary

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	319,329	276,895	226,572	221,832	158,641	271,722
Materials, Supplies & Services	76,132	84,903	103,664	103,650	97,907	95,300
Interfund Transactions	-	-	-	-	-	-
Capital Outlay	1,416	359	-	-	-	-
Expenditure Total:	\$396,877	\$362,157	\$330,236	\$325,482	\$256,548	\$367,022
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	396,877	362,157	330,236	325,482	256,548	367,022
Revenue Total:	396,877	362,157	330,236	325,482	256,548	367,022
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed	0.50					
Full-time	5.00	4.00	4.00	4.00	3.00	3.00
Part-time/Seasonal					1.00	1.00
FTE Total:	5.50	4.00	4.00	4.00	4.00	4.00

Utility Billing

Functional Expenditures to Total General Fund Expenditures



Fund 10- General
Sub 11 - Executive
Division 41420- Utility Billing Detail

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	206,849	175,589	140,847	130,398	74,034	165,276
1112 Salaries - PT/Temporary				5,000	30,800	5,000
1211 Overtime	1,636	2,862	1,691	-	733	-
1300 Employee Benefits	11,589	13,749	11,296	7,961	4,235	8,797
1311 Bonus	-			-		-
1511 FICA	3,023	122		-	1,132	451
1512 Medicare		2367.51	1972.85	1,862	1,285	2,360
1521 Retirement	24,055	20,884	19,071	17,680	10,061	22,759
1531 State Insurance Fund	-			-		-
1541 Health Insurance	64,177	53,926	45,160	53,722	32,575	60,680
1545 Dental Insurance	5,827	5,468	4,987	3,999	2,892	4,999
1548 Vision Insurance	1,246	1,138	940	428	552	534
1561 Long Term Disability	928	789	607	782	342	864
Total:	319,329	276,895	226,572	221,832	158,641	271,722
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2321 Travel & Training	-	30	1,101	1,000	1,000	3,000
2369 Meetings			384	300	169	300
2411 Office Expenses & Supplies	1,963			-		
2431 Uniforms & Clothing	-		412	350		
2513 Equipment Supplies & Maintenance	-	341		-		
4271 Itron Support	7,553	9,597	7,377	12,000	7,588	8,000
4521 Collection Fees	3,074	8,515	2,804	-	4,879	4,000
4531 Professional/Technical Services	-		4,416	-	4,416	
4541 Utility Billing Mailing/Printing	53,201	66,420	87,170	90,000	79,855	80,000
5002 Misc. Services & Supplies	10,341			-		-
Total:	76,132	84,903	103,664	103,650	97,907	95,300
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7412 Computer Equipment	1,416					-
7552 Furniture		359				-
Total:	1,416	359	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to Fleet Fund						
Other Fund Transfer						
Total:	-	-	-	-	-	-

UTILITY
BILLING





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

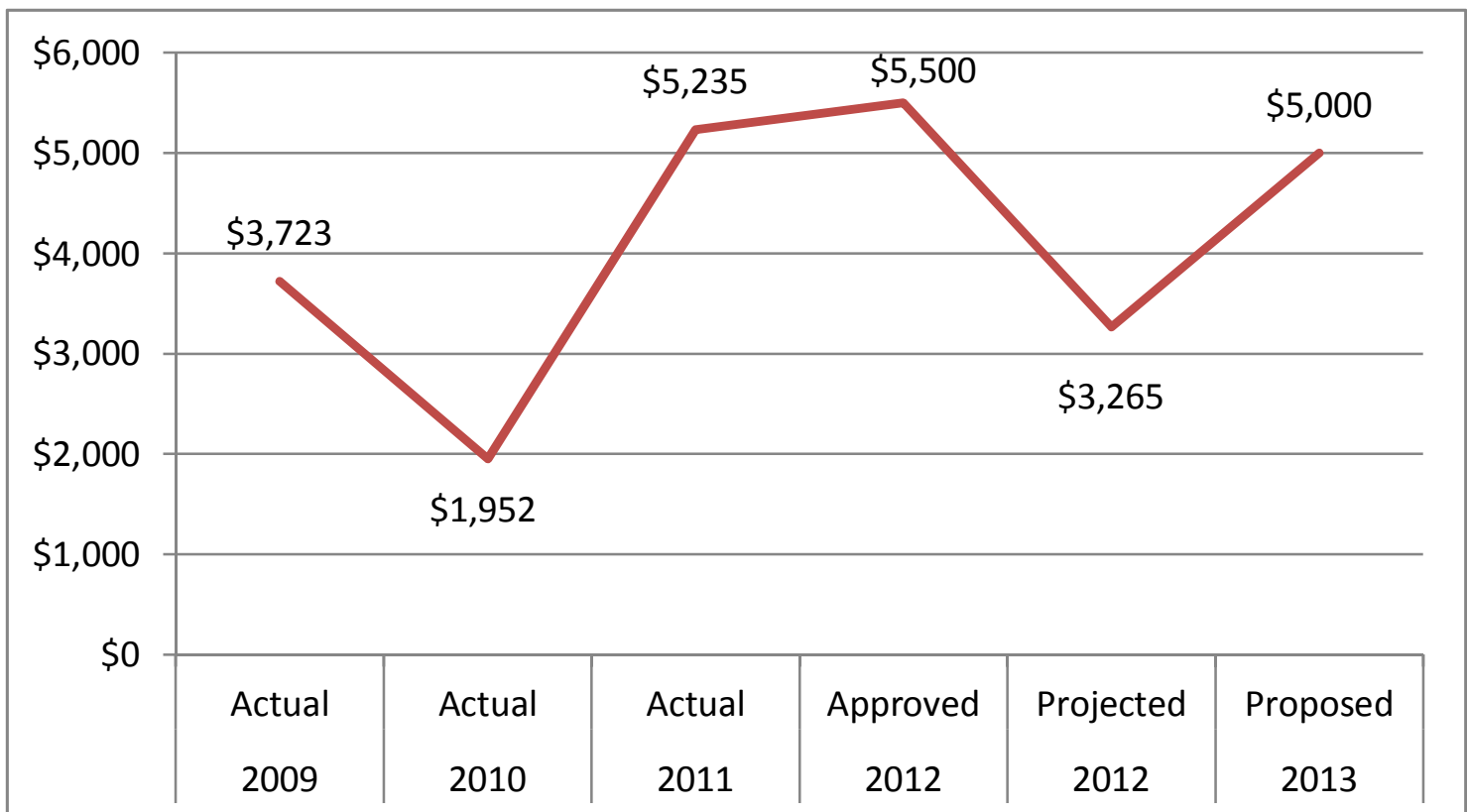
The Youth Council was created by the City to provide an opportunity for the youth in the community to learn about and participate in local government. The Youth Council organizes and takes part in service projects and community events. Students in grades 9-12 who reside or attend school in Eagle Mountain, Cedar Fort, Fairfield, White Hills, or Saratoga Springs are eligible to participate in the Youth Council. Youth Council meetings

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



are generally held the first Thursday of each month at 4:00 PM in the City Council Chambers at City Hall.

Expenditure Trends



Youth Council

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 9.09% .

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

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

Materials, Supplies & Services - Total Materials budget decreased by \$500 or 9% . FY 12, the scholarship (\$500) known as the "Exceptional Youth Council Scholarship" was paid for out of this line item, but was later taken out.

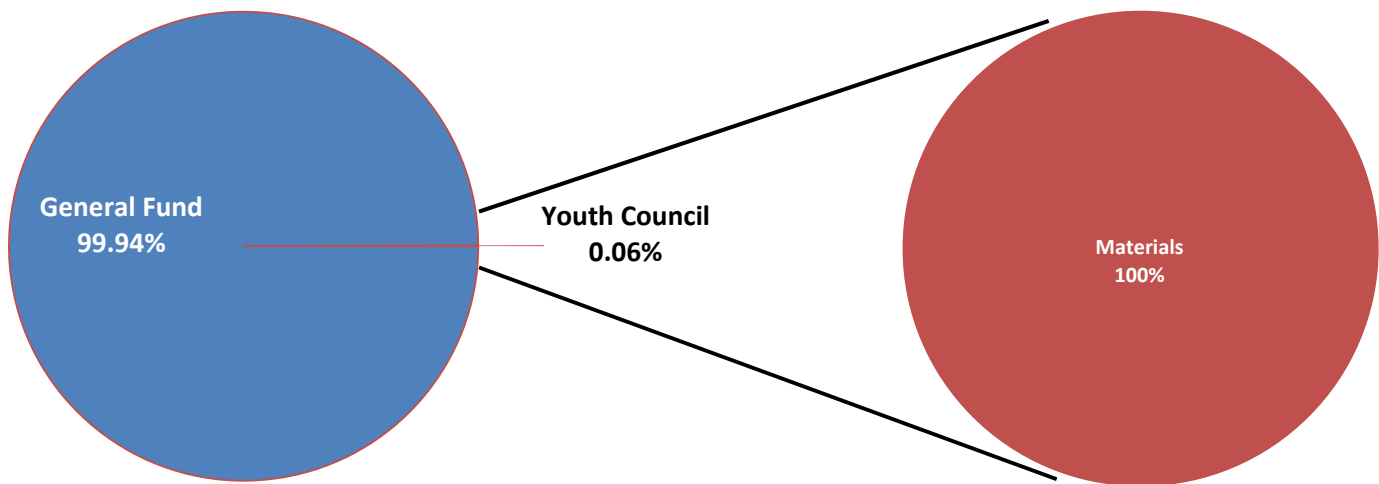
Capital Outlay - There is no Capital proposed for this activity.

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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						
Materials, Supplies & Services	3,723	1,952	5,235	5,500	3,265	5,000
Interfund Transactions						
Capital Outlay						
Expenditure Total:	\$3,723	\$1,952	\$5,235	\$5,500	\$3,265	\$5,000
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
General Taxes & Revenues	3,723	1,952	5,235	5,500	3,265	5,000
Revenue Total:	3,723	1,952	5,235	5,500	3,265	5,000
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	0.00	0.00	0.00	0.00		0.00

Youth Council

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries						
1211 Overtime						
1300 Employee Benefits						
1511 FICA						
1311 Bonus						
1521 Retirement						
1531 State Insurance Fund						
1531 Medicare						
1541 Health Insurance						
1999 Reserve For Pay Adjustments						
Total:						
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2121 Dues Subscriptions & Membership						
2321 Travel and Training						
2411 Office Expenses & Supplies						
5856 Youth Council	3,723	1,952	5,235	5,500	3,265	5,000
6527 Grants/Cont.- Youth Council						
Total:	3,723	1,952	5,235	5,500	3,265	5,000
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay						
Total:						





Section V

EAGLE
MOUNTAIN

Enterprise & Internal Service Fund

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Enterprise/Utility Funds

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

Solid Waste, Water, Sewer, Electric, and Natural Gas.

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

Levels of Service

The City is committed to improve the level of services that it provides to its residents. In 2003, 2005, 2007, 2011, and 2012 the City commissioned surveys to assess resident satisfaction with regards to City services. The 2003, 2007, 2011 surveys, performed by the Romney Institute of Public Management, and the 2005 survey, performed by Dan Jones & Associates, used scientific survey practices to produce accurate results, which are reflective of the entire citizenry.

Residents were asked to rate their satisfaction of the City services using a 1 to 5 Likert scale, with 1 being very dissatisfied and 5 being very satisfied. The results show that the City has maintained a fairly high and constant

average across the board with its solid waste service at 4.30, drinking water service at 3.60, sewer service at 3.90, electric utility service at 3.79, and natural gas utility service at 3.84. The City office is conducting a review of its utility rates and service, in particular solid waste and water, to improve citizen satisfaction and efficiency of services.

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

Enterprise Funds

Budget Appropriation



Budget Summary - Enterprise Fund

City Of Eagle Mountain

Budget Summary- ENTERPRISE FUND

Final Budget Appropriation

Fiscal Year 2013

Revenue Sources from various Enterprises:

Solid Waste	\$	1,010,000
Water		2,480,500
Sewer		2,520,000
Gas		4,788,000
Electric		7,533,000
Stormwater		225,000
Golf		25,000

Total revenues ¹	\$	18,581,500
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Total appropriable revenues		<u>18,581,500</u>
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Expenditures:

Solid Waste	\$	1,075,000
Water		1,987,018
Sewer		2,207,815
Gas		4,193,409
Electric		8,114,641
Stormwater		171,011
Golf		30,000

Total expenditures	\$	17,778,894
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Other Financing Uses:

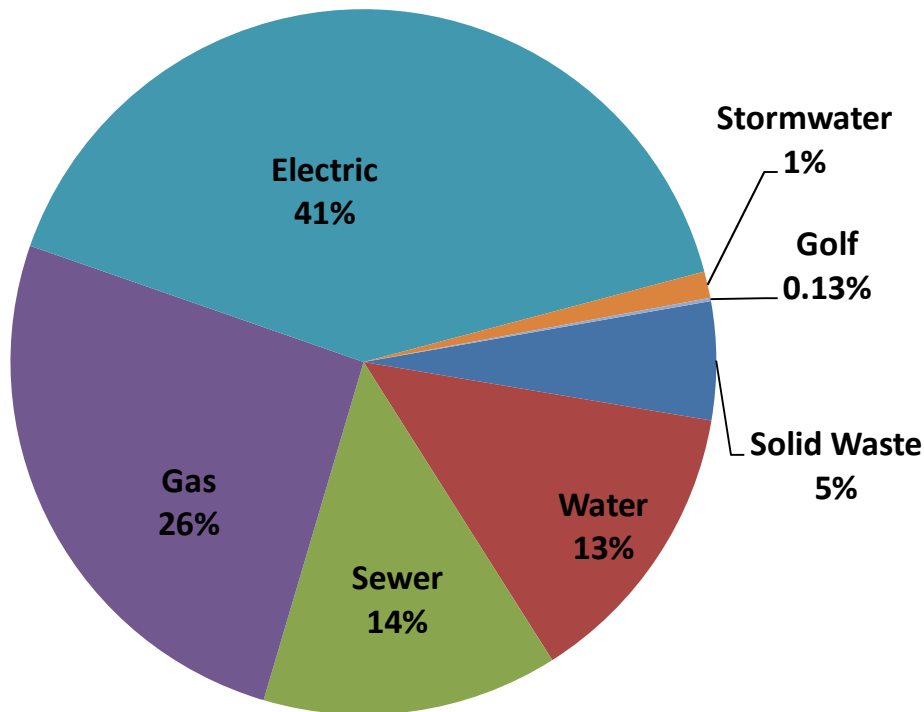
Debt Service ³		0
Transfer to capital projects fund ⁴		0

Total proposed appropriation		<u>17,778,894</u>
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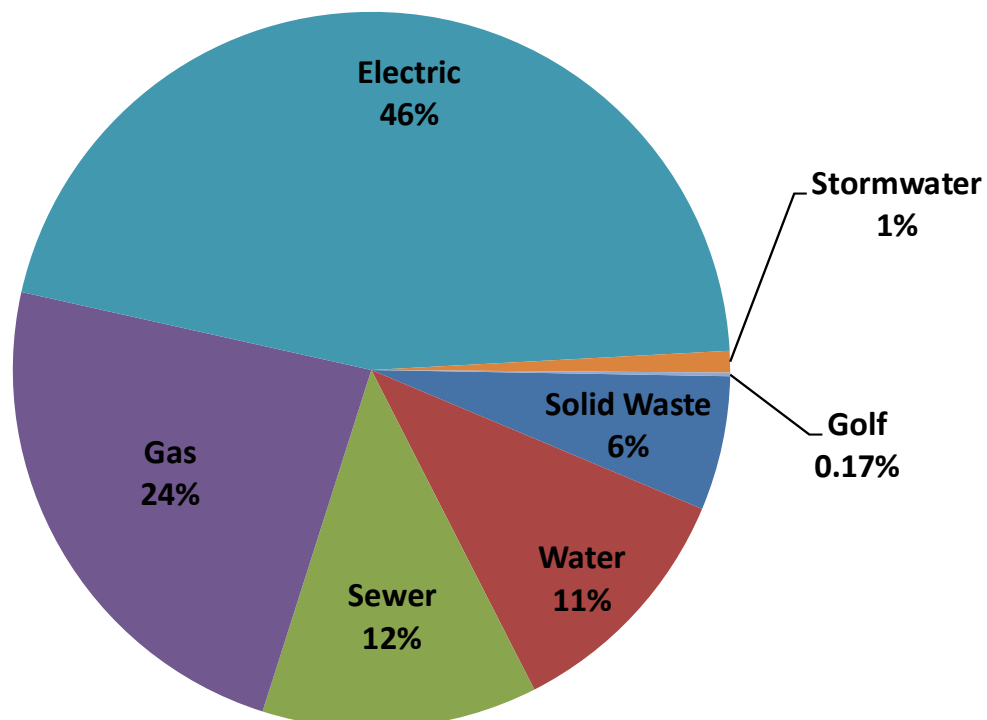
Excess/(Deficit) Revenues over Appropriation	\$	<u>802,606</u>
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Enterprise Budget Appropriation

Enterprise Fund Revenues



Enterprise Fund Expenditures







EAGLE

MOUNTAIN

Electric

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

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

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

Eagle Mountain City has a 138kV line which taps into Rocky Mountain Power, which is a regulated electric utility with service territory throughout Utah, Wyoming, and southeastern Idaho. The 138kV line takes power to the electrical substation, which is a subsidiary station of electricity distribution, and transforms voltage from high to low using transformers. Electricity is brought

Providing electricity to Eagle Mountain City



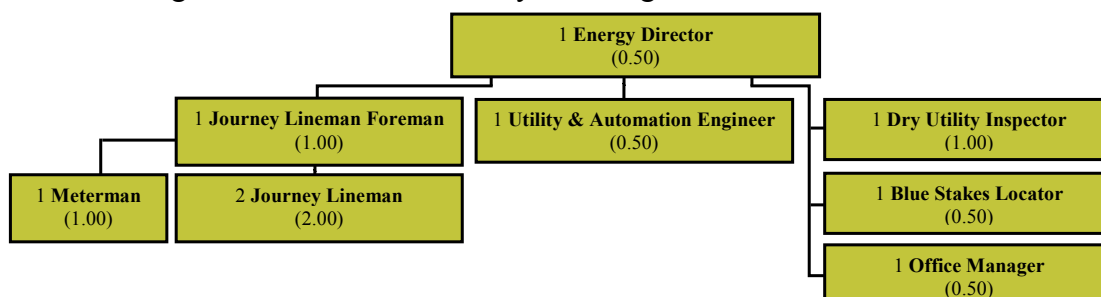
ELECTRIC

down to 7200 volts, and will continue to flow through several substations between consumers, and will drop voltage in several steps before it can be safely utilized.

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

Personnel Description

There were no FTE changes, although some departmental positions have shifted. A *Meter Reader* transitioned under the purview of the Utility Billing Department and the *Meterman* became a full-time position under the Energy Department.



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

Top Accomplishments from FY 11-12

1. Received the *Energy Innovation Award* from Utah Associated Municipal Power Systems (UAMPS)
2. Recipient of the *Safety Award* from Intermountain Power Superintendents Association (IPSA) for preventing off-time accidents
3. Received grant to replace cobra street lights for lighting-emitting diode (LED) lights
4. Started in-house construction offering the option to build electrical infrastructures for businesses

Departmental Goals FY 12-13

- To ensure safety at the workplace, aiming for an accident free year
- To continue the research for a reliable, long-term and cost-effective energy source to maintain low rates
- To take preventative measures and properly maintain the electrical system for reliability to residents
- To implement a safety program ensuring that personnel regularly inspect and maintain equipment for personal protection

Performance Objectives FY 12-13

- To supply reliable electricity to citizens through cost-conscious and efficient service delivery
- To create a strategic maintenance plan with information that will ensure the electrical system is maintained both properly and effectively
- To enact monthly inspections on the power transformers to identify and catch undiscovered problems before they occur
- To hold biweekly safety meetings in order to discuss and answer safety concerns, current and potential electrical issues, and focus on achieving the goals of the department

Performance Measurements

Input/Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$7,243,976	\$6,080,093	\$6,545,413	\$8,114,641
2. Number of Full-Time Equivalents	6.2, 6.3	6.50	6.50	6.50	6.50
3. Total Regular Hours	6.2, 6.3	13,927	16,293	12,802	13,000
4. Total Overtime Hours	6.2, 6.3	New	353.35	214	200
5. Total On-Call Hours	6.2, 6.3	New	447	384.5	325
6. Number of Customers	6.1	5,000	5,500	5,693	5,800
7. Electrical Interruptions	6.1	6	2	6	3
8. Peak (kW)	6.1	19,265	20,843	23,156	23,000
9. Energy (kWh)	6.1	64,706,869	67,759,076	72,251,959	74,000,000
10. Peak Growth Rate	6.1	7.4%	8.20%	11.1%	12.1%
11. Energy Growth Rate	6.1	5.9%	3.78%	6.63%	7.10%
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. % Emergency Response w/i 1Hour	2.2	100%	100%	100%	100%
2. Review Plans for New Service Requests within 10 Working Days	4.3, 6.1	100%	100%	100%	100%
3. Responded to Customer Inquiries w/i 1day	4.3, 6.1	100%	100%	100%	100%
4. Rating of <i>Electric Utility Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.3, 6.1	3.82	3.70	3.79	3.85
5. Rating of <i>Street Lighting</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	4.3, 6.1	New	3.22	3.20	3.25
6. Authorized Personnel as a % of General Fund FTEs	6.2	29.33%	26.72%	26.70%	26.70%
7. Expenditures as a % of Enterprise Fund	6.2	43.43%	39.26%	36.80%	45.60%

Electric

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget increased by 23.53% .

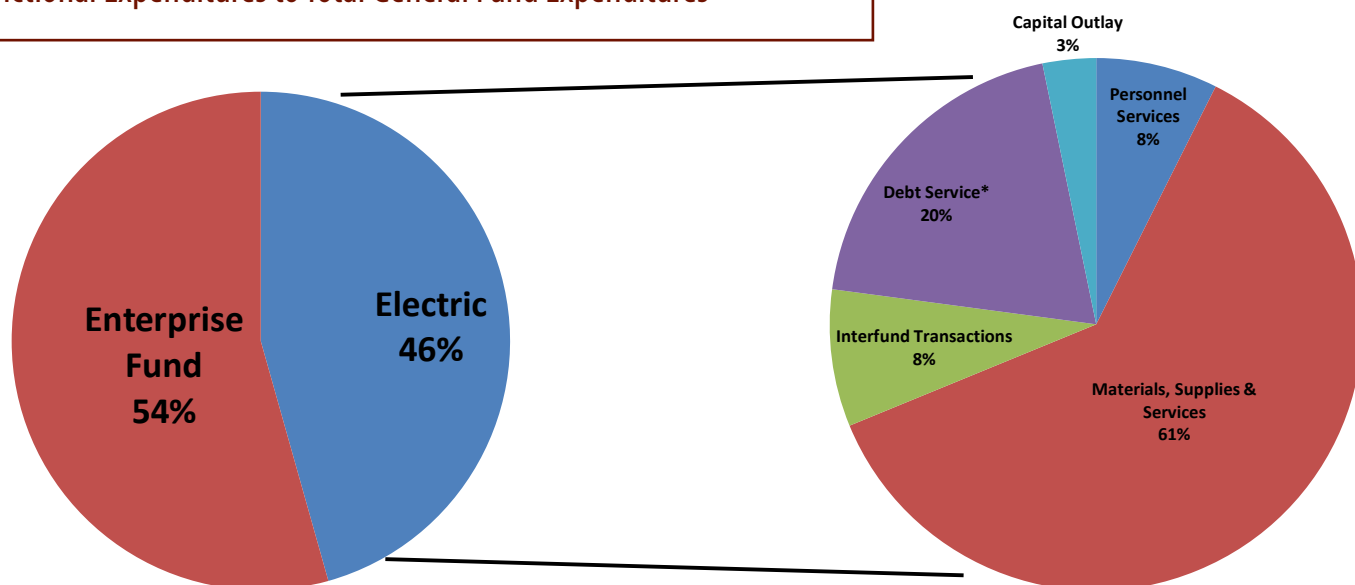
Personnel Services - The total Personnel budget increased by \$28,924 or 5.06% . The increase is in part due to the 3% COLA and the *Meter Reader* position transitioning to full-time (1.00 FTE) under the Electric Department.

Materials, Supplies & Services - Total Materials budget increased by \$428,750 or 9.42% . The increase is primarily due to the electrical purchase from Utah Municipal Power Agency (UMPA). UMPA increased their transmission costs.

Interfund Transactions - The Interfund Transactions budget decreased by \$1,178 or 0.17% . The decrease is primarily because there are less Administrative Transfers proposed.

Capital Outlay - The Capital Outlay budget increased by \$261,405. The increase is primarily due to the initial payment to take over a section of the Rocky Mountain Power System in the City.

Functional Expenditures to Total General Fund Expenditures



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

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
53-45-53000-1111 Salaries	389,309	340,851	380,036	366,772	398,459	383,044
1211 Overtime	13,906	17,827	11,779	25,000	8,732	25,000
1300 Employee Benefits	27,952	22,623	24,144	22,740	24,919	23,749
1311 Bonus	-	-	-	-	-	-
1511 FICA	5,863	242	-	-	-	-
1512 Medicare	-	4,850	5,506	5,318	5,706	5,554
1521 Retirement	47,768	41,496	55,843	50,057	55,344	60,919
1531 Worker's Compensation	7,493	6,668	5,831	6,114	5,796	6,114
1541 Health Insurance	61,982	59,704	78,234	87,298	86,955	87,649
1545 Dental Insurance	5,531	4,903	6,417	6,499	6,863	6,499
1548 Vision Insurance	1,201	1,037	1,241	695	1,328	695
1561 Long Term Liability	1,732	1,483	1,657	1,671	1,770	1,864
Total:	562,737	501,684	570,687	572,162	595,872	601,087

<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
53-45-53000-2121 Dues, Subscriptions, Memberships	-	204	550	-	-	-
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	2,094	3,045	3,721	7,500	3,014	7,500
2368 Sustainability Committee	-	-	11,625	15,000	9,442	2,000
2369 Meetings	479	219	271	500	669	500
2411 Office Expenses & Supplies	1,284	25	-	-	-	-
2431 Uniforms & Clothing	3,484	2,060	2,456	2,400	2,500	2,400
2513 Equipment Supplies & Maintenance	43,146	21,570	11,148	25,000	25,815	25,000
2515 SCADA	-	-	-	5,000	1,790	2,000
2521 Equipment Fuel & Maintenance	-	70	-	1,000	-	1,000
2610 Buildings & Ground Maintenance	(164)	2,707	643	3,000	1,919	2,000
3111 Utilities	2,982	-	273	-	-	-
4121 Attorney Fees	357	-	-	-	-	-
4211 Computer Network & Data Process	2,949	387	261	3,000	-	-
4320 Engineering Services	30,000	53,596	38,266	35,000	-	35,000
4350 In-house Construction Materials & Supplies	-	86,743	35,071	30,000	52,793	49,000
In-house Construction Rental	-	30,000	-	-	-	1,000
4391 Blue Staking	4,754	3,714	4,131	4,000	1,776	3,000
4521 Collection Fees	-	-	-	-	8,389	8,500
4531 Professional/Technical Services	11,664	33,728	9,663	20,000	12,468	21,250
4811 Equipment Rental/Lease	1,000	-	1,000	1,000	-	1,000
5002 Misc. Services & Supplies	157	108	(384)	-	-	-
5141 Streetlight Repair	9,484	15,511	12,367	20,000	13,321	25,000
5321 Meters-Electric	15,542	33,827	10,908	25,000	18,034	20,000
5323 Service Calls - Materials & Supplies	44,666	42,719	24,881	20,000	21,350	19,000
Service Calls - Rentals	-	-	-	-	-	1,000
5331 Residential Connections (Materials & Supplies)	58,632	118,630	36,787	100,000	32,238	50,000
5335 Commercial Connections (Materials & Supplies)	10,487	9,905	-	60,000	-	60,000
5630 UMPA Purchase For Resale- Electricity	3,698,622	4,062,389	4,266,341	4,100,000	4,260,000	4,570,000
5650 UAMPS Fees	114,480	59,010	40,105	75,000	40,058	75,000
6000 Bad Debt Expense	-	1,437	53,890	-	-	-
Horsebutte Purchase for Resale	-	-	-	-	-	-
Total:	4,056,099	4,581,602	4,563,973	4,552,400	4,505,572	4,981,150

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

<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7211 Building & Building Improvements	-	-	-	-	-	-
7111 Land and Rights of Way	-	-	-	-	-	-
7319 Capital Improvement Projects	-	-	-	-	-	-
7410 Equipment	3,299	-	120	-	-	5,000
7411 Office Equipment	-	-	-	-	-	-
7412 Computer Equipment	2,188	-	-	500	-	-
7415 System Equipment	-	24,700	-	-	-	256,905
7421 Vehicles	-	-	-	-	-	-
Total:	5,487	24,700	120	500	-	261,905

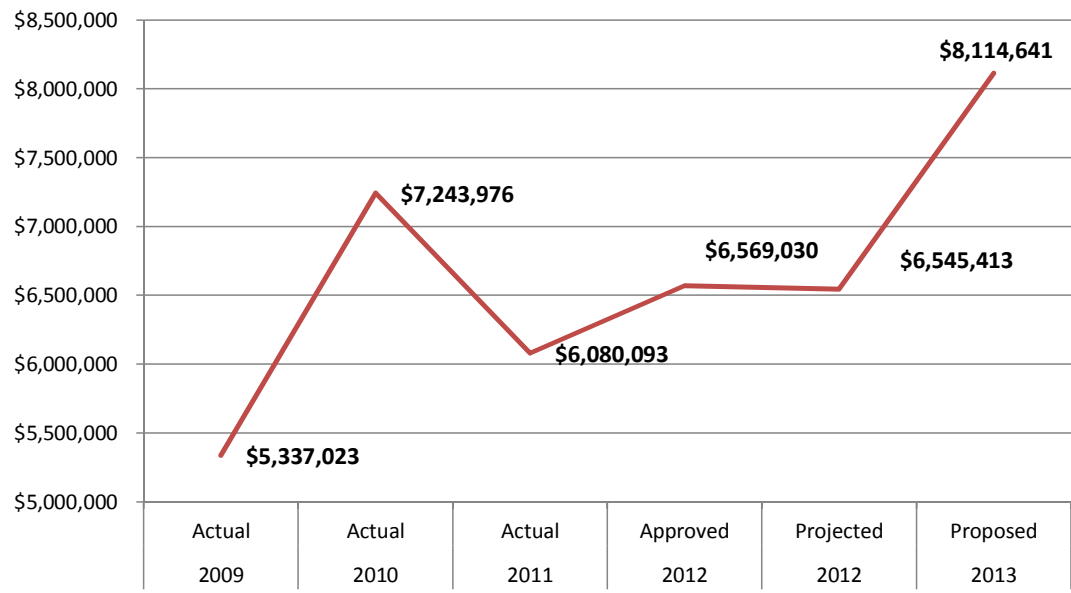
<i>Debt Service</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
53-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	-	788,591	773,482	768,290	768,290	1,596,000
8151 Paying Agent Fee	-	1,700	6,970	-	-	-
8155 Letter of Credit Fee	-	-	-	-	-	-
Total:	-	790,291	780,452	768,290	768,290	1,596,000

<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 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	380,000	396,000	545,000	612,000	612,000	610,000
53-61-48000-9154 Transfer to Fleet Fund	332,700	34,700	62,299	63,678	63,678	64,500
53-61-48000-9175 Transfer to Gas & Electric Bond Fund	-	900,000	-	-	-	-
53-61-48150-9110 Interfund Transfer for PED	-	15,000	-	-	-	-
Total:	712,700	1,345,700	607,299	675,678	675,678	674,500

Electric

ELECTRIC

Expenditure Trends



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

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	562,737	501,684	555,225	572,162	595,872	601,087
Materials, Supplies & Services	4,056,099	4,581,602	4,117,792	4,552,400	4,505,572	4,981,150
Interfund Transactions	712,700	1,345,700	607,299	675,678	675,678	674,500
Debt Service*	-	790,291	780,452	768,290	768,290	1,596,000
Capital Outlay	5,487	24,700	19,325	500	-	261,905
Expenditure Total:	5,337,023	7,243,976	6,080,093	6,569,030	6,545,413	8,114,641
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
53-00-34010-0000 In-house Construction	-	119,354	53,368	80,000	149,760	100,000
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	23,281	7,850	9,551	-	1,823	-
53-00-35300-0000 Utility Billing- Electric	5,266,348	5,958,425	6,388,570	6,325,000	6,554,931	6,900,000
53-00-35320-0000 Damages to Services-Electric	-	-	8,564	-	6,000	-
53-00-35360-0000 Meter Fee - Electric	-	6,023	2,676	-	-	-
53-00-35365-0000 Fiber Boots - Direct Comm.	-	-	17,950	-	30,000	23,000
53-00-35370-0000 Connection Fees	208,577	330,069	133,009	300,000	91,286	125,000
53-00-35375-0000 Temporary Power Connection	23,100	45,150	16,200	40,000	16,240	15,000
53-00-35385-0000 Service Calls	109,020	53,564	2,444	75,000	26,160	25,000
53-00-35999-0000 YEC Audit Adjustment & Accrual	-	6,293	74,618	-	-	-
53-00-36020-0000 Late/Delinquent Fees Penalties	-	-	-	-	-	-
53-00-37010-0000 Interest Earnings	39,566	22,050	23,360	15,000	15,000	15,000
53-00-37020-0000 Sale of Assets	-	-	1,710	-	-	-
53-00-38113-0000 Transfer from Pwr Impact Fee Fund	-	-	220,000	-	-	-
53-00-38151-0000 Transfer From Water Fund	374,000	211,735	140,000	140,000	140,000	280,000
53-00-38152-0000 Transfer From Sewer Fund	82,000	82,000	25,000	100,000	100,000	50,000
53-00-39710-0000 Contributions- From Developer	135,684	916,804	205,257	-	-	-
- Bond Proceeds- Capitalized Interest	-	-	-	-	-	-
- Bond Proceeds- Construction	-	-	-	-	-	-
Revenue Total:	6,261,575	7,759,316	7,322,277	7,075,000	7,131,200	7,533,000
BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	924,553	515,340	1,242,184	505,970	585,787	(581,641)
Fund Balance (Deficit)- Beginning:	2,607,969	3,532,522	4,047,862	5,290,046	5,290,046	5,875,833
Fund Balance (Deficit)- Ending:	3,532,522	4,047,862	5,290,046	5,796,015	5,875,833	5,294,191
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	-	-	5.75	6.50	6.50
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	4.70	6.50	0.00	5.75	6.50	6.50



EAGLE MOUNTAIN

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

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

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

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

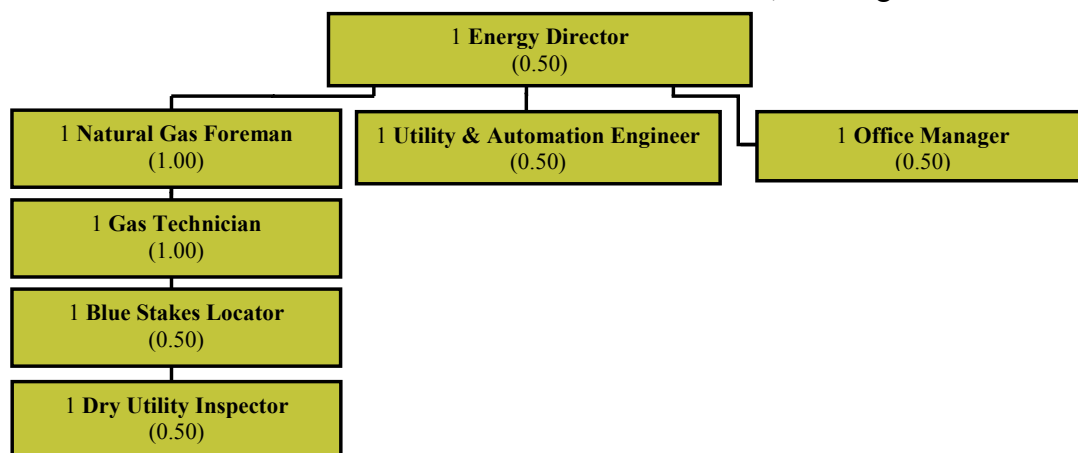
Providing cost effective and reliable service to Eagle Mountain City



GAS

regulator that reduces it down to 4 ounces per square inch.

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



Personnel Description

Staff decreased by 1.00 FTE as 2 Meter Readers (0.50 FTE each) transitioned separately to the Electric Department and Utility Billing Department.

Top Accomplishments from FY 11-12

1. Upgraded the odorant system
2. Installed gas mains for the new subdivision in Valley View
3. Held training with the Fire Department to help with productivity of natural gas emergencies
4. Switched brand of regulators and meters to *American Meter* to upgrade quality and life span of meters
5. Purchased CGI Calibration Kit to enable staff to personally calibrate City's infrastructure
6. There were no accidents

Departmental Goals FY 12-13

- To promote and advertise the emergency hot line for natural gas related problems in order to lessen confusion and ensure immediate response
- To take preventative measures and properly maintain the electrical system for reliability to residents
- Check and switch out obsolete and defective meters
- To increase safety for residents and municipal workers

Performance Objectives FY 12-13

- Build a new building/office/shop strictly for the Gas department
- Proactively maintain gas repairs and seek out any deficiencies in gas infrastructure
- Paint and maintain gas meters in older subdivision helping to prevent rust
- Increase accuracy and ensure that residents/businesses are being billed correctly
- Re-build the old squeeze bars

Performance Measurements

Input/Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.2	\$4,050,890	\$3,514,949	\$3,791,629	\$4,193,409
2. Number of Full-Time Equivalents	6.2, 6.3	5.50	5.50	5.5	5.5
3. Total Regular Hours	6.2, 6.3	369	3,884.60	3,597	3600
4. Total Overtime Hours	6.2, 6.3	New	227	281	250
5. Total On-call Hours	6.2, 6.3	New	378	348	350
6. Number of Regulator Station	6.1	5	5	5	5
7. Number of Gas Service Connections	6.1	5,178	5470	5,729	5,850
8. Gas Mains Loss	6.1	3	3	4	3
9. Gas Service Lines Hit	6.1	1	2	2	2
10. Miles of Gas Mains	6.1	114	114	116	117
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. % Emergency Response w/i 30 minutes	2.2	100%	100%	100%	100%
2. % of Unaccounted for Gas	6.1	0.10%	0.10%	0.08%	0.75%
3. Gas Main Miles per FTE	6.1	20.73	20.73	22.0	22.0
4. Service Connections per FTE	6.1	941	941	1,050	1,050
5. Rating of <i>Gas Utility Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	6.1	3.81	3.70	3.75	3.80
6. Authorized Personnel as a % of General Fund FTEs	6.2	24.82%	22.61%	22.60%	22.61%
7. Expenditures as a % of Enterprise Fund	6.2	29.33%	26.64%	21.30%	23.60%

Gas

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 3.2% .

GAS

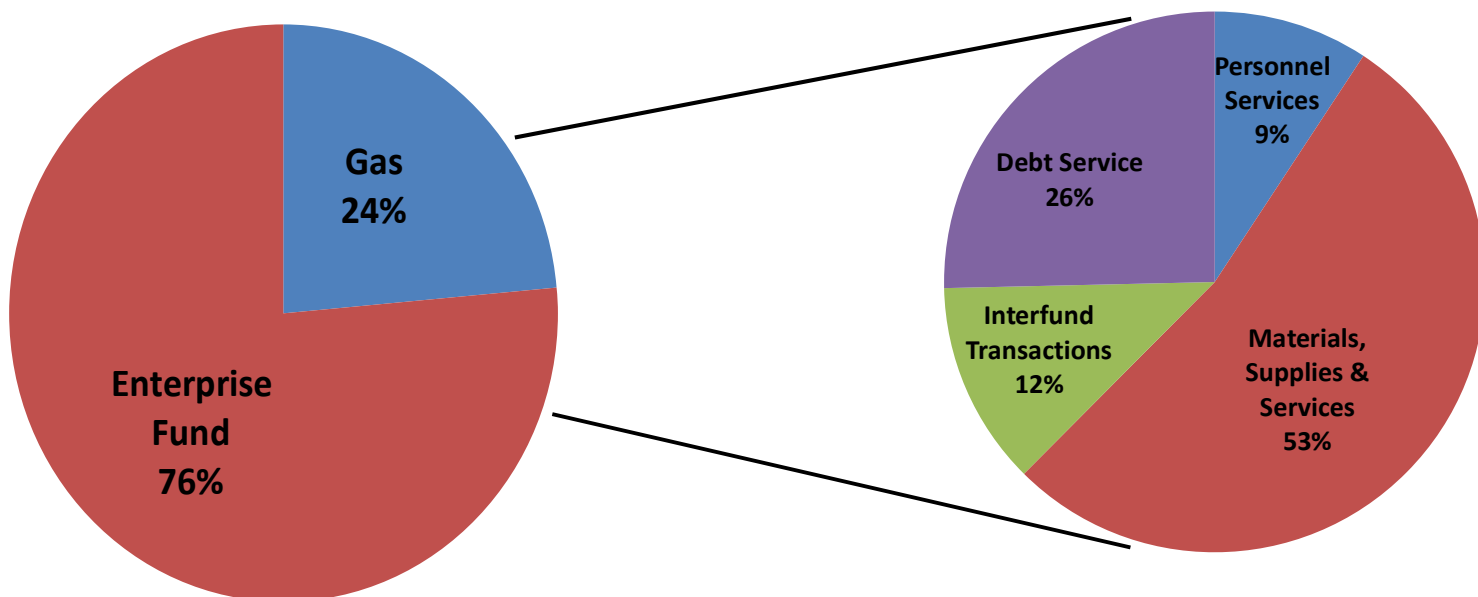
Personnel Services - The total Personnel budget decreased by \$44,349 or 10.2%. The decrease is primarily due to the reduction in Staff. The Department decreased by 1.00 FTE as two *Meter Readers* shifted over to the Electric and Utility Billing Department.

Materials, Supplies & Services - Total Materials budget decreased by \$270,150 or 10.8% . The decrease is primarily due to lowered gas prices reflected in the 'Purchase For Resale - Gas', which decreased by \$240,000 or 10.7%. The City is expecting to purchase gas from Kern Rivers at a lower price as cost has gone down.

Interfund Transactions - The Interfund Transactions budget decreased by \$848,544 or 62.4%. The decrease is primarily due to less transfers for 'Administrative Charges'. *Administrative Charges* are services rendered from Administration to the Gas department.

Capital Outlay - The Capital Outlay budget decrease by \$40,000. The decrease is primarily due to the purchase of new Odorizers for the regulator stations that were purchased last years. There are no proposed capital purchases for this activity in FY 13.

Functional Expenditures to Total General Fund Expenditures



Fund 55- Natural Gas Utility Detail
Department 55000

Personnel Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-45-55000-1111 Salaries	226,056	247,976	287,381	277,602	302,290	248,351
1211 Overtime	11,305	9,751	10,554	10,000	12,123	10,000
1242 Car Allowance	11,815			-		-
1300 Employee Benefits	-	11,578	16,182	17,211	14,668	15,398
1511 FICA	3,350	176		-		-
1512 Medicare	-	3,491	4,183	4,025	4,410	3,601
1521 Retirement	31,863	34,354	45,578	37,813	42,680	39,435
1531 Worker's Compensation	5,187	4,497	4,535	4,755	4,508	4,755
1541 Health Insurance	36,843	44,653	61,926	73,867	68,919	60,680
1545 Dental Insurance	3,110	3,629	5,017	5,499	5,373	4,499
1548 Vision Insurance	703	763	968	588	1,038	481
1551 Cafeteria Plan	-					
1561 Long Term Disability	982	1,098	1,274	1,465	1,362	1,275
Total:	331,214	361,967	437,599	432,825	457,373	388,475
Materials, Supplies, Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-45-55000-2121 Dues, Subscriptions, Memberships	-		820	3,000		
2211 Public Notices	-			-		
2321 Travel & Training	4,868	329	1,455	7,000	2,252	5,000
2369 Meetings	375	108	628	1,000	176	500
2411 Office Expenses & Supplies	1,326		52	-		
2431 Uniforms & Clothing	797	1,687	1,590	2,400	264	1,500
2513 Equipment Supplies & Maintenance	10,476	12,633	10,935	8,000	6,128	8,000
2515 SCADA	-			2,500	1,790	2,500
2521 Vehicle Fuel & Maintenance	(196)	11				1,000
2610 Buildings & Ground Maintenance	2,696	1,771	572	3,000		1,500
3111 Utilities	-			-		
4121 Attorney Fees	260		3,270	-	2,316	
4211 Computer Network & Data Process	50			-		
4320 Engineering Services	-	13,500		20,000		15,000
4350 In-House Construction (Materials & Supplies)			811	15,000	11,419	14,000
In-House Construction (Rentals)						1,000
4391 Blue Staking	-		2,977	3,500	406	1,500
4521 Collection Fees					6,930	7,000
4531 Professional/Technical Services	892	7,745	13,621	20,000	26,400	26,250
4550 Cap. Facil./Impact/Econ. Study			1,183			
5002 Misc. Services & Supplies	539	734	315	1,000		500
5321 Meters-Gas	101,597	62,480	107,073	90,000	774	90,000
5331 Conncection Services	111,566	119,209	28,765	78,000	30,937	50,000
5333 Service Call-Gas	-	10	7,895	6,000		5,000
5620 Purchase For Resale- Gas	2,569,441	2,066,787	1,873,064	2,240,000	1,844,497	2,000,000
6000 Bad Debt Expense	720	1,808	55,504			
Total:	2,805,407	2,288,810	2,110,530	2,500,400	1,934,289	2,230,250

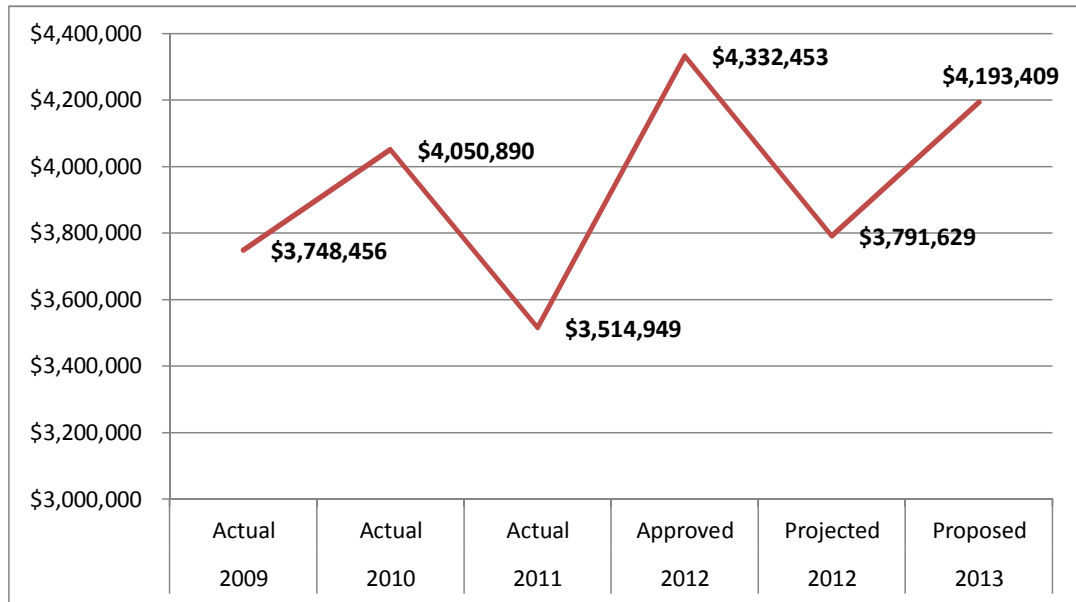
Fund 55- Natural Gas Utility Detail (continued)
Department 55000

Capital Outlay	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-45-55000-7111 Land and Rights of Way						
7211 Building & Building Improvements	-			-		
7319 Capital Improvement Projects				-		
7410 Equipment	(1,200)			40,000	40,739	
7412 Computer Equipment				-		
Total:	(1,200)	-	-	40,000	40,739	-
Debt Service	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-71-47100-8121 Interest	141,935	139,163	136,497		832,310	1,064,000
8151 Paying Agent Fee	300	300	1,230			
Total:	142,235	139,463	137,727	-	832,310	1,064,000
Interfund Transactions	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-45-55000-9145 Transfer to Gas/Elec. Capital Projects Fund	-					
55-61-41850-9110 Interfund Transfer for PED		15,000				
55-61-48000-9110 Administrative Charge	380,000	397,000	501,000	513,000	513,000	494,000
55-61-48000-9154 Transfer to Fleet Fund	90,800	3,650	10,450	13,918	13,918	16,684
55-61-48000-9175 Transfer to Gas & Electric Bond Fund	-	845,000		832,310		
Total:	470,800	1,260,650	511,450	1,359,228	526,918	510,684

Gas

GAS

Expenditure Trends



Fund 55- Natural Gas Utility Summary Department 55000

EXPENDITURES		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services		331,214	361,967	315,988	432,825	457,373	388,475
Materials, Supplies & Services		2,805,407	2,288,810	2,704,727	2,500,400	1,934,289	2,230,250
Interfund Transactions		470,800	1,260,650	511,450	1,359,228	526,918	510,684
Debt Service		142,235	139,463	137,727	-	832,310	1,064,000
Capital Outlay		(1,200)	-	-	40,000	40,739	-
Expenditure Total:		3,748,456	4,050,890	3,514,949	4,332,453	3,791,629	4,193,409
REVENUES		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
55-00-34010-0000	In-house Construction		32,787	6,002	30,000		
55-00-34311-0000	NR SAA Assessments Collected					1,553	1,500
55-00-34890-0000	Reimbursement- Miscellaneous						
55-00-35385-0000	Service Calls	8,286	6,265	7,429		1,146	1,500
53-00-35500-0000	Utility Billing- Gas	4,193,821	4,328,187	4,634,165	4,475,000	5,000,000	4,650,000
55-00-35520-0000	Damage to Services- Gas	1,465		1,094		14,110	
55-00-35560-0000	Meter Fee - Natural Gas		17,408	14,943		6,237	
55-00-35570-0000	Connection Fees	182,285	353,543	137,471	250,000	106,518	125,000
55-00-35575-0000	Temporary Gas Connection	-	2,500		2,500		
55-00-35999-0000	YEC Audit Adjustments & Accrual	(9,371)	25,464	42,836			
55-00-37010-0000	Interest Earnings	11,540	12,368	9,527	10,000	10,000	10,000
55-00-37011-0000	Interest Earnings - NR SAA			17,633		1,399	
55-00-37020-0000	Sale of Assets			4,470			
55-00-39710-0000	Contributions- From Developer	23,720	140,169	64,767			
Revenue Total:		4,411,746	4,918,691	4,940,335	4,767,500	5,140,962	4,788,000
BALANCE SUMMARY		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		663,290	867,800	1,425,386	435,047	1,349,334	594,591
Fund Balance (Deficit)- Beginning:		1,959,391	2,622,681	3,490,481	4,915,867	4,915,867	6,265,201
Fund Balance (Deficit)- Ending:		2,622,681	3,490,481	4,915,867	5,350,914	6,265,201	6,859,792
PERSONNEL SUMMARY (FTE)		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected					-		
Appointed					-		
Full-time			4.75	5.50	5.50	5.50	5.50
Part-time/Seasonal					-		
FTE Total:		-	4.75	5.50	5.50	5.50	5.50



EAGLE MOUNTAIN

Golf Course

Mission: The Golf Course Fund provides for the maintenance and capital improvements required for the proper operation of 'The Ranches Golf Club.' The golf course was donated to the City in 2010.

The Ranches Golf Club is a spectacular championship facility that extends 220 acres

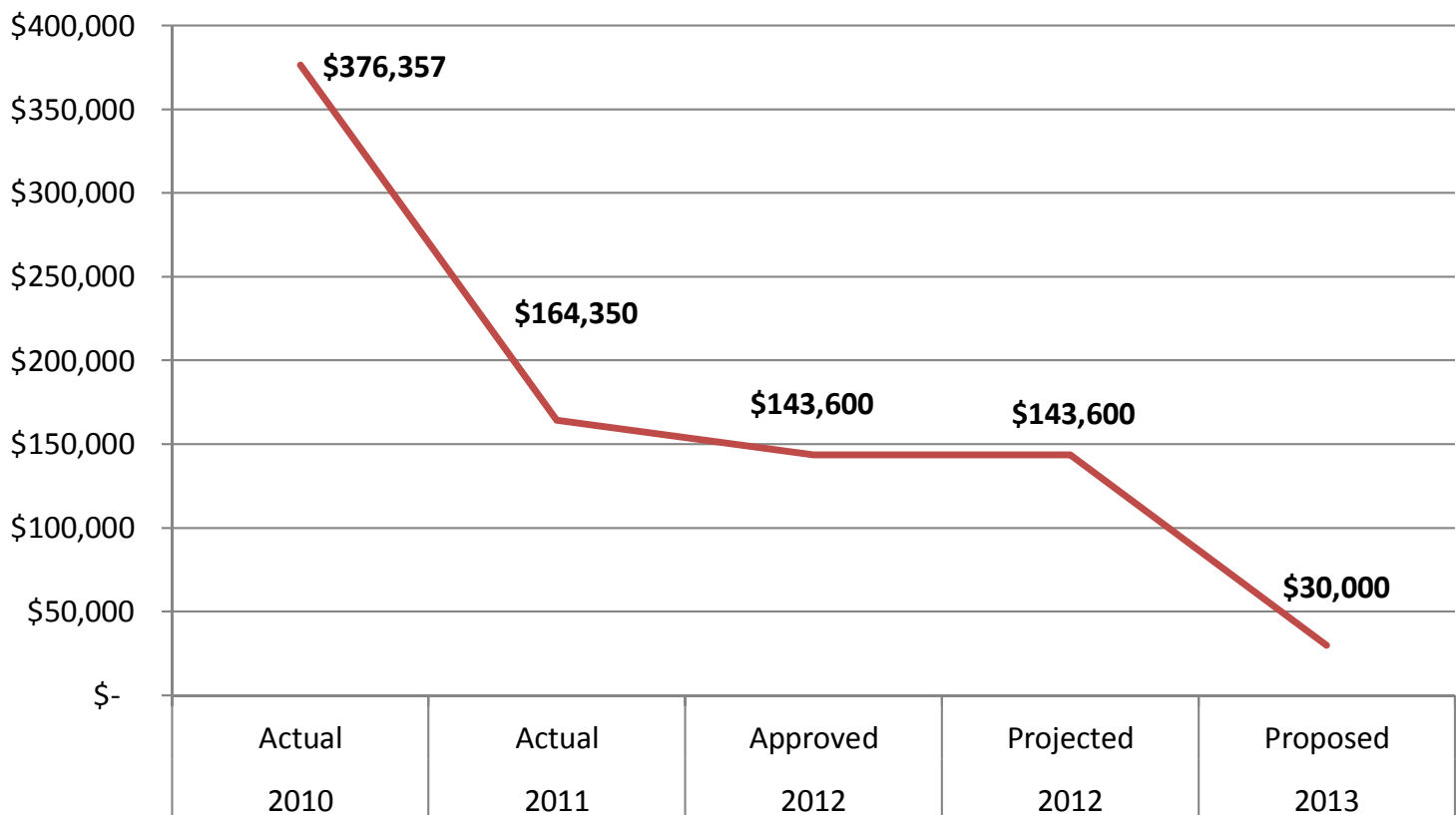
The day-to-day operations of the golf course are handled by Vanguard Golf Management Company. Vanguard leases the golf course from the City.

The overall objective is to ensure that 'The Ranches Golf Club' remains a viable and profitable golf course.



GOLF

Expenditure Trends

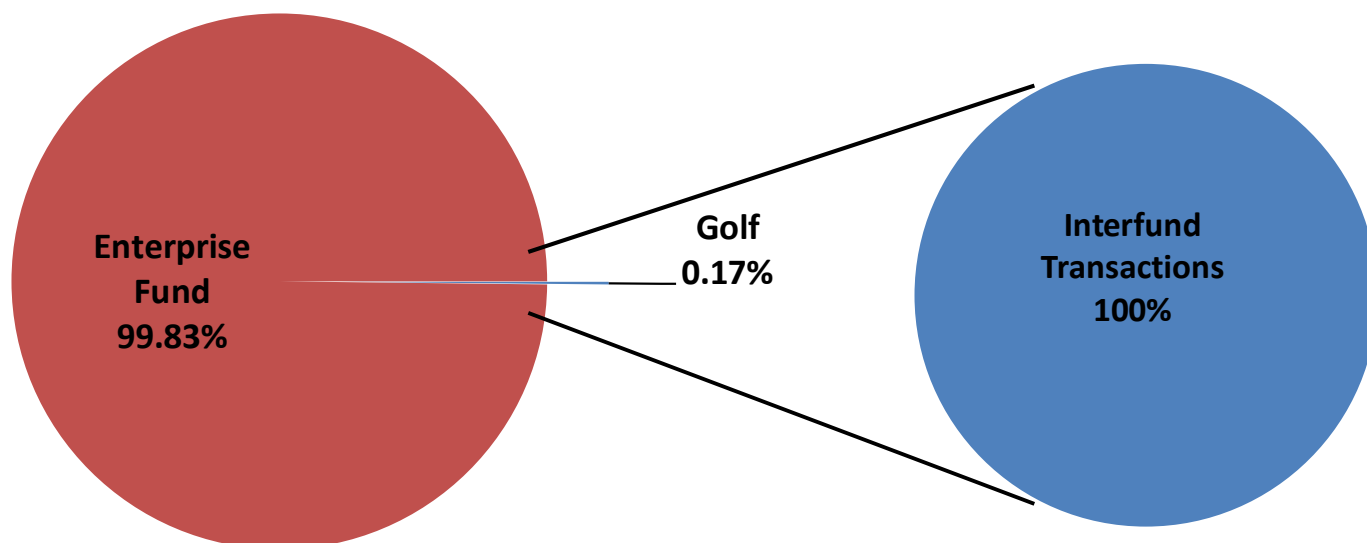


Golf Course

Fund 58- Golf Course Summary Department 58000

EXPENDITURES		2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services						
Materials, Supplies & Services			161,350	113,600	113,600	-
Interfund Transactions			3,000	30,000	30,000	30,000
Debt Service						
Capital Outlay					-	
Expenditure Total:			164,350	143,600	143,600	30,000
REVENUES		2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Utility Billing- Rapid Wave						
Developer Fund Balance				113,600		
58-00-35710-0000	Cell Tower Revenue	21,892	26,280	30,000	16,951	25,000
58-00-37010-0000	Interest Earnings	2,891		1,000	1,000	
58-00-39710-0000	Contributions from Developer	3,992,654				
Revenue Total:		4,017,437	26,280	144,600	17,951	25,000
BALANCE SUMMARY		2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:		4,017,437	(138,070)	1,000	(125,649)	(5,000)
Fund Balance (Deficit)- Beginning:		0	4,017,437	3,879,367	3,879,367	3,753,717
Fund Balance (Deficit)- Ending:		4,017,437	3,879,367	3,880,367	3,753,717	3,748,717
PERSONNEL SUMMARY (FTE)		2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:						-

Functional Expenditures to Total General Fund Expenditures



Golf Course

Fund 58- Golf Course Summary Department 58000

Personnel Services	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
58-40-58000-1111 Salaries					
1211 Overtime					
1300 Employee Benefits					
1311 Bonus					
1511 FICA					
1512 Medicare					
1521 Retirement					
1531 Worker's Compensation					
1541 Health Insurance					
1545 Dental Insurance					
1548 Vision Insurance					
1561 Long Term Disability					
Total:		-	-	-	-
Materials, Supplies, Services	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
58-40-58000-2121 Dues, Subscriptions, Memberships					
2321 Travel & Training					
2411 Office Expenses \$ Supplies	29				
2431 Uniforms & Clothing					
2513 Equipment Supplies & Maintenance		4,530			
4520 Contract Services	331,400	156,820	113,600	113,600	
4531 Professional & Technical Services					
5002 Misc. Services and Technical Services					
Total:	331,429	161,350	113,600	113,600	-
Capital Outlay	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
58-40-58000-7611 Golf Course Pumps and Wells					
Total:		-	-	-	-
Debt Service	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
8121 Interest					
8151 Paying Agent Fee					
Total:		-	-	-	-
Interfund Transactions	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
58-40-58000-9210 Transfer to General Fund		3,000	30,000	30,000	30,000
Transfer to Fleet Fund					
Loss on Disposal of Asset	44,928				
Total:	44,928	3,000	30,000	30,000	30,000

GOLF





EAGLE

MOUNTAIN

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.

Eagle Mountain City's Wastewater Department manages the city's new 1.2 millions gallon sewer treatment plant and provides for safe and efficient operation of the facility in compliance with state regulations. Personnel are responsible for maintaining designed sewerage flows through maintenance of the City-owned sanitary facilities to ensure proper functioning.

One aspect 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.

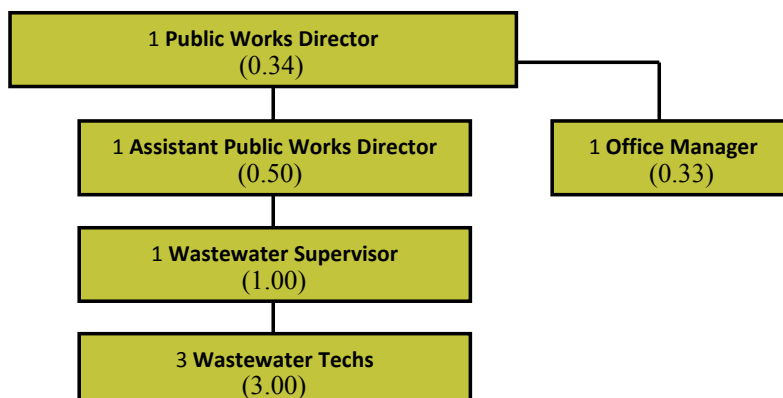
There are two lift stations in the City. The purpose of a sewage lift station is to raise the wastewater up to a level that will allow it to use gravity in order to feed into the sewer line. The advantage of this system is it allows for

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



communities such as Lone Tree, Kiowa Valley and Smith Ranch to be built below the elevation of the gravity 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



Personnel Description

There were no changes to staff. The *Public Works Director* and *Office Manager* split responsibilities between the Water, Sewer, and Engineering Department. The Assistant. Public Works Director splits time between the Water and Sewer Department.

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

Sewer

Top Accomplishments from FY 11-12

1. Began operation and maintenance on the new Wastewater Treatment Plant, making Eagle Mountain the 1st city in Utah to use the cannibal system, shown to reduce the amount of solids by 70-80%
2. Provided continued Training for all personnel on the daily operations and maintenance of the new Wastewater Treatment Plant
3. There were no City caused residential sewer back-ups
4. Completed the updated sewer system model and master plan
5. All treatment plant operators became State certified to the minimum level required by City

Departmental Goals FY 12-13

- To study, learn, and train more about wastewater plant operation and biological effects
- To emphasize more on the treatment side and inspections of collection systems by being more involved and implementing a better map system
- To implement a safety program that meets monthly, discussing and resolving concerns about potential safety issues
- To have all operators become State Certified in treatment and collections to the minimum level required by State compliance requirements

Performance Objectives FY 12-13

- To study the *Supervisory Control and Data Acquisition (SCADA)* system data, attend training classes and study written material regarding the correct microbiology consistency for the Waste Water Treatment Plant
- To identify, inspect and map all 8" lines annually, to ensure that the flows are clear and unobstructed, that there are no cracks in the lines and the lid are sitting properly
- To hold monthly combined safety meetings with the Water Division, and discuss top concerns while eliminating potential hazards
- To provide time for training classes in order to enhance specialized skills in microbiology, infrastructure maintenance, and line repairs

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.1	\$1,269,566	\$1,663,128	\$2,205,097	\$2,207,815
2. Number of Full-Time Equivalents	6.2, 6.3	4.00	5.17	5.17	5.17
3. Total Regular Hours	6.2, 6.3	8,487	8,356	8,400	6,236
4. Total Overtime Hours	6.2, 6.3	New	157.50	150	154
5. Total On-call Hours	6.2, 6.3	New	378	370	326
6. Rated Sewer Plant Capacity (Million Gallons)	6.1	1.2	1.2	1.2	1.2
7. Miles of Sanitary Sewers (miles)	6.1	72.2	72.2	72.2	73
Output	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. TSSD Daily Average Out Flows (Thousand Gallons)	6.1	New	674	733	750
2. Sewer Treatment Plant -Influent -Average (Gallons)	6.1	320,297	365,019	355,305	375,000
3. Sewer Treatment Plant- Influent-Peak (Gallons)	6.1	486,846	842,833	553,823	650,000
4. Retention Basin Wet Wells Cleaned	6.1	26	26	26	26
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Proposed	2013 Proposed
1. Sewer Main Blockages	2.2, 6.1	0	0	1	0
2. % of Emergencies Responded to w/i 45 Minutes	2.2	100%	100%	100%	100%
3. Manholes inspected in the City	6.1, 6.2	100%	100%	100%	100%
4. Total Wastewater Service Calls	4.3	10	24	26	25
5. Rating of <i>Sewer Service</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	6.1	3.79	3.75	3.95	4.00
6. Rating of <i>Storm Drainage</i> on a scale of 1 to 5, with 1 meaning "poor" and 5 meaning "excellent"	6.1	New	3.18	3.50	3.75
7. Authorized Personnel as a % of General Fund FTEs	6.2	28.57%	21.25%	21.2%	21.1%
8. Expenditures as a % of General Fund	6.2	10.33%	14.45%	12.40%	12.41%

Sewer

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 0.28%.

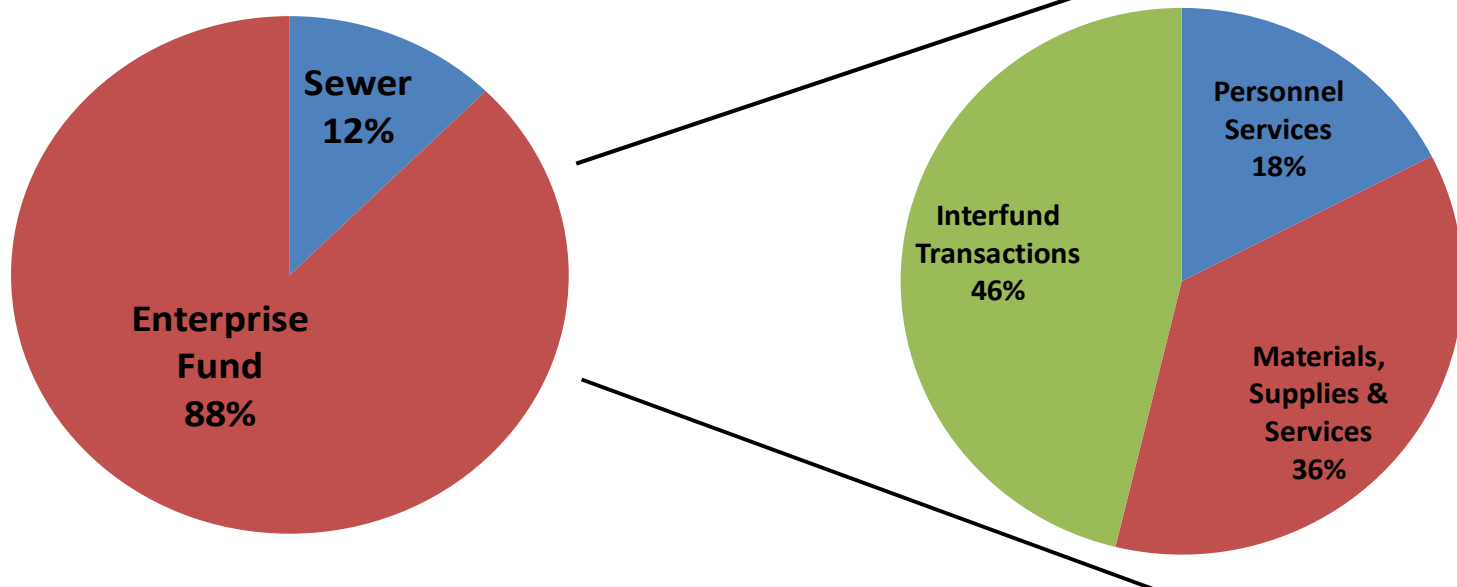
Personnel Services - The total Personnel budget increased by \$18,818 or 5.14%. The increase is in part due to salary adjustments and the 3% COLA.

Materials, Supplies & Services - Total Materials budget increased by \$37,775 or 4.94%. The increase is primarily due to increased rates from Timpanogas Sewer Service District (TSSD) that services the North Service Area (The Ranches). The budgeted amount allocated for TSSD Services increase by \$40,000 or 6.84%.

Interfund Transactions - The Interfund Transactions budget decreased by \$62,853 or 5.80% due to less proposed Administration Charges.

Capital Outlay - There is \$10,000 budgeted for Building Improvements on the Public Works Building.

Functional Expenditures to Total General Fund Expenditures



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

Personnel Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-45-52000-1111 Salaries	187,969	235,096	257,082	223,216	270,147	234,109
1211 Overtime	4,259	8,866	5,903	15,000	3,458	15,000
1242 Car Allowance	-	63	1,944	-	2,067	-
1300 Employee Benefits	9,398	12,856	11,843	13,839	14,912	14,515
1311 Bonus	-	-	-	-	-	-
1511 FICA	2,722	164	-	-	-	-
1512 Medicare	-	3,252	3,687	3,237	3,783	3,395
1521 Retirement	23,964	31,477	46,005	30,381	36,190	37,136
1531 Worker's Compensation	5,187	3,986	3,887	4,076	3,864	4,076
1541 Health Insurance	48,427	51,870	60,005	69,435	69,929	69,715
1545 Dental Insurance	3,957	3,988	4,894	5,169	5,345	5,169
1548 Vision Insurance	925	891	955	553	1,036	553
1561 Long Term Disability	791	1,017	1,117	1,049	1,180	1,106
1999 Reserve For Pay Adjustments	-	-	-	-	-	-
Total:	287,598	353,526	397,321	365,955	411,911	384,773

Materials, Supplies, Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-45-52000-2121 Dues, Subscriptions, Memberships	165	165	592	825	1,094	850
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	6,375	6,805	5,515	6,900	3,541	6,900
2369 Meetings	626	475	113	200	74	200
2411 Office Expenses & Supplies	2,478	-	-	-	-	-
2421 Postage	-	-	-	-	-	-
2431 Uniforms & Clothing	1,550	1,781	1,510	1,600	2,557	1,600
2513 Equipment Supplies & Maintenance	23,560	19,876	57,104	80,000	35,560	80,000
2515 SCADA Maintenance	-	8,663	2,033	5,000	1,910	5,000
2610 Buildings & Ground Maintenance	639	503	1,275	10,000	728	10,000
3111 Utilities	-	-	-	-	-	-
4121 Attorney Fees	-	-	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4320 Engineering Services	-	-	-	-	-	-
4393 Lab Work	-	28,306	30,567	45,000	28,855	40,000
4521 Collection Fees	-	-	-	-	4,997	5,000
4531 Professional/Technical Services	12,131	32,023	640	25,000	22,240	26,250
4550 Capital Facility Impact Study and Economic Analysis	-	-	-	-	-	-
4581 TSSD Services	297,435	415,203	625,149	585,000	607,906	625,000
4811 Equipment Rental	-	-	-	-	424	-
5001 Misc. Expenses	-	-	-	3,000	-	-
5002 Misc. Services & Supplies	347	14,780	169	500	206	-
5721 Chemicals/Fertilizer	75,343	45,544	34,028	2,000	-	2,000
6000 Bad Debt Expense	-	1,230	29,059	-	-	-
Total:	420,649	575,354	787,754	765,025	710,092	802,800

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

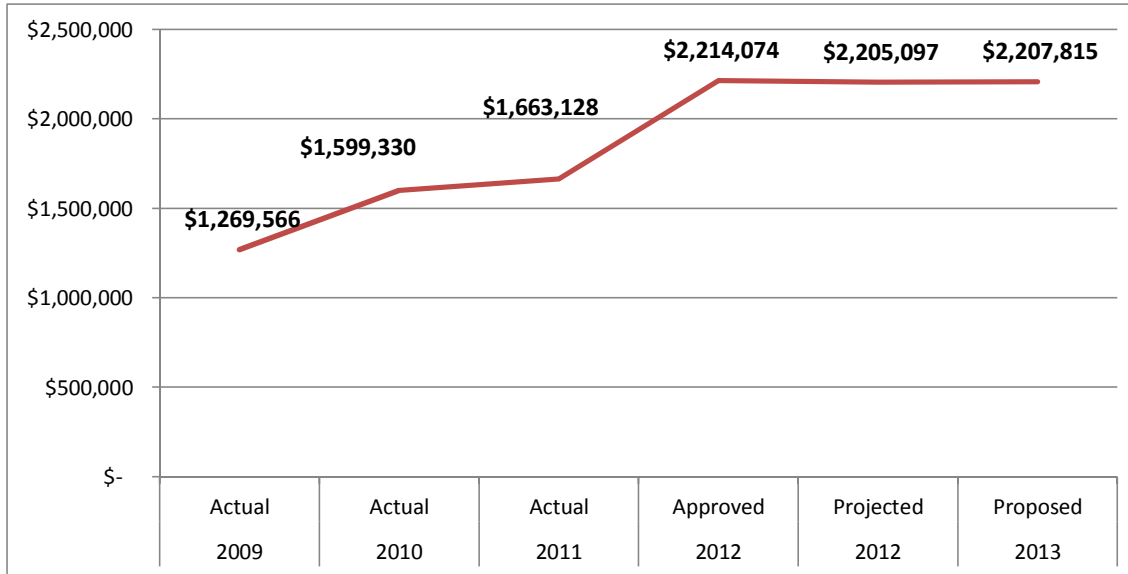
Capital Outlay	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-45-52000-7000 Capital Outlay	-	-	-	-	-	-
7211 Building & Building Improvements	182	-	-	-	-	10,000
7319 Improvements Other Than Building	-	-	-	-	-	-
7410 Equipment	-	-	-	-	-	-
7412 Computer Equipment	-	4,301	-	-	-	-
7421 Vehicles	-	-	-	-	-	-
Total:	182	4,301	-	-	-	10,000

Debt Service	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	-	435,084	438,085	-	-	-
8122 Interest DEQ	-	21,076	62,530	-	-	-
8131 Bond Refunding Cost	-	14,729	14,729	-	-	-
8151 Paying Agent Fee	-	2,960	2,276	-	-	-
Total:	-	-	517,620	-	-	-

Interfund Transactions	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-61-48000-9076 Transfer to DEQ Bond Fund	-	144,650	169,820	-	-	-
52-61-48000-9110 Administration Charge	420,000	436,500	521,400	413,000	413,000	396,000
52-61-48000-9153 Transfer to Electric Fund	82,000	82,000	25,000	100,000	100,000	50,000
52-61-48000-9154 Transfer to Fleet Fund	59,137	3,000	20,756	20,086	20,086	24,233
52-61-48000-9158 Transfer to Sewer Cap. Proj. Fund	-	-	-	-	-	-
52-61-48000-9176 Transfer to Water & Sewer Bond Fund	-	-	-	550,008	550,008	550,008
Transfer to WstWater Impact Fee Fund	-	-	-	-	-	-
Total:	561,137	666,150	736,976	1,083,094	1,083,094	1,020,241

Sewer

Expenditure Trends



Fund 52- Sewer Utility Department 52000

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	287,598	353,526	274,395	365,955	411,911	384,773
Materials, Supplies & Services	420,649	575,354	451,113	765,025	710,092	802,800
Interfund Transactions	561,137	666,150	420,000	1,083,094	1,083,094	1,020,241
Debt Service	-	-	517,620	-	-	-
Capital Outlay	182	4,301	-	-	-	-
Expenditure Total:	1,269,566	1,599,330	1,663,128	2,214,074	2,205,097	2,207,815
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
52-00-33105-0000 STAGG Grant	-	-	-	-	-	-
52-00-34802-0000 Bond Equity Buy In	-	-	-	-	-	-
52-00-34805-0000 Bond Equity Buy In	53,546	-	-	-	-	-
52-00-34820-0000 Property Buy In	1,938	-	-	-	-	-
52-00-34825-0000 Future Facilities SSA	166,790	-	-	-	-	-
52-00-34870-5000 Collection Line	1,425	-	-	-	-	-
52-00-34890-0000 Reimbursement - Misc.	535	-	15	-	-	-
52-00-35200-0000 Utility Billing- Sewer	1,821,148	2,166,218	2,376,046	2,670,000	2,485,170	2,500,000
52-00-35270-0000 Connection Fees	25,571	29,700	17,751	30,000	8,000	10,000
52-00-35999-0000 YEC Audit Adjustment & Accrual	5,927	23,901	18,258	-	-	-
52-00-37010-0000 Interest Earnings	63,692	11,417	12,947	10,000	10,000	10,000
52-00-38112-0000 Xfr from WW Impact Fee Fund	-	-	80,000	-	-	-
52-00-38148-0000 Xfr from Water Cap Project Fund	-	-	-	-	-	-
52-00-38151-0000 Transfer from Water Fund	-	-	-	-	-	-
52-00-39710-0000 Contributions- From Developer	220,555	1,018,273	56,949	-	-	-
- DEQ Loan	-	-	-	-	-	-
Revenue Total:	2,361,126	3,249,509	2,561,966	2,710,000	2,503,170	2,520,000
BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	1,091,560	1,650,179	898,838	495,926	298,073	312,185
Fund Balance (Deficit)- Beginning:	997,805	2,089,365	3,739,544	4,638,381	4,638,381	4,936,454
Fund Balance (Deficit)- Ending:	2,089,365	3,739,544	4,638,381	5,134,308	4,936,454	5,248,640
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-	-	-
Appointed	-	-	-	-	-	-
Full-time	-	4.00	0.00	5.00	5.17	5.17
Part-time/Seasonal	-	-	-	-	-	-
FTE Total:	3.00	4.00	0.00	5.00	5.17	5.17



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

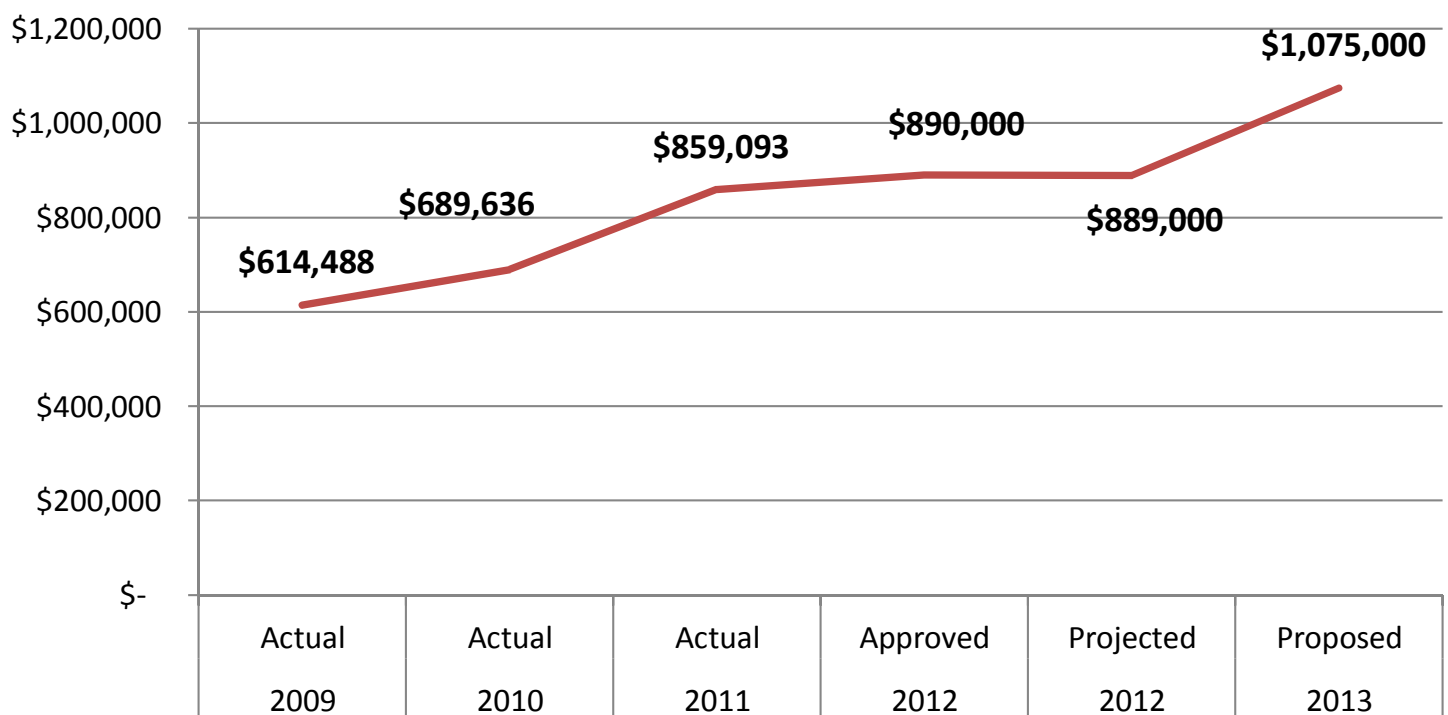
ACE offers cost effective disposal and recycling service for Eagle Mountain City

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). ACE provides all other services, including recycling, managing customer service issues and delivering new and additional garbage cans.

There is some marginal billing and collection work performed by the City's Utility Billing Division, but no specific personnel costs are charged to this fund. 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.



Expenditure Trends



Solid Waste

Summary Of Budget Changes 2011/12 Budget Compared to 2010/11 Budget

The total budget increased by 9.2% .

Personnel Services - There is no Personnel budget for this activity. 'Solid Waste' is contracted out to Ace Disposal.

Materials, Supplies & Services - Total Materials budget remained the same at \$800,000. This should conservatively cover Garbage Collection services and the expected rise in fuel costs.

Interfund Transactions - Interfund Transactions increased by \$185,000 or 205.56% as the Solid Waste Fund has under-transferred in years past for Administrative Charges. The fund balance was never at a sufficient level to pay for its Administrative Charges until now. This interfund transfer represents a long-awaited payment from the Solid Waste Fund.

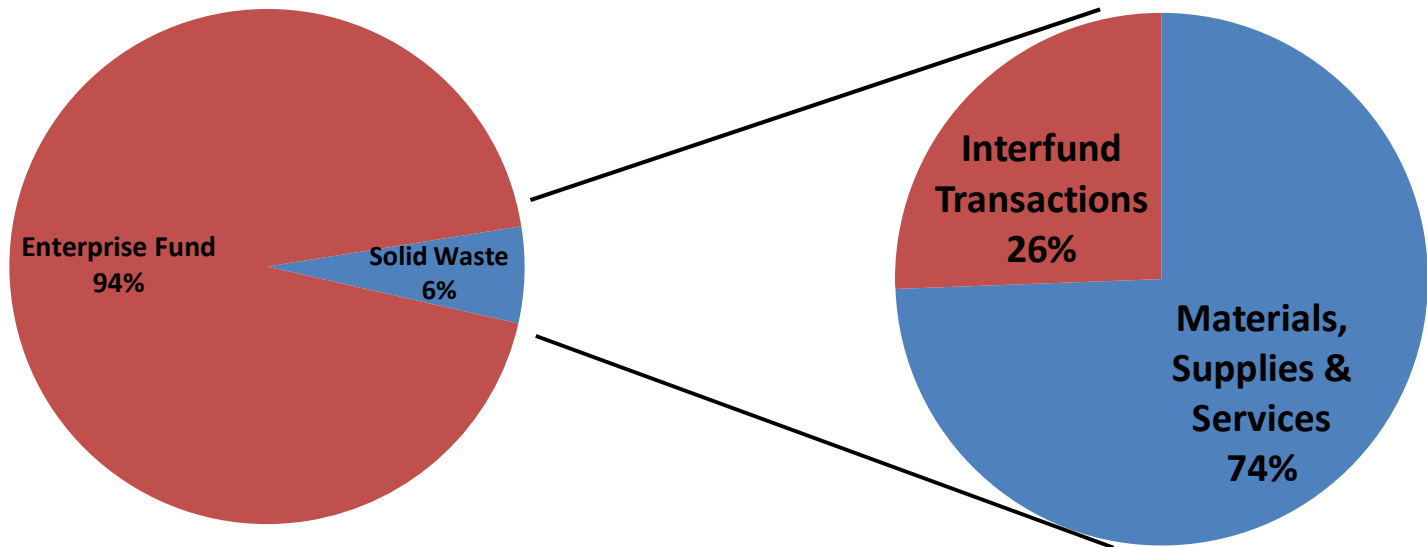
Capital Outlay - There is no Capital proposed for this activity.

Fund 57- Solid Waste Summary Department- 0

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	614,488	663,636	769,093	800,000	799,000	800,000
Interfund Transactions	-	26,000	90,000	90,000	90,000	275,000
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Expenditure Total:	614,488	689,636	859,093	890,000	889,000	1,075,000
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
57-00-35700-0000 Utility Billing- Solid Waste	621,227	669,278	931,582	950,000	976,366	985,000
57-00-35705-0000 Garbage Fuel Surcharge	16,255	3,932	6,047		17,567	25,000
57-00-35999-0000 YEC Audit Adjustment & Accrual	5,934	17,671	10,476			
Revenue Total:	643,416	690,881	948,106	950,000	993,934	1,010,000
BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:						
Fund Balance (Deficit)- Beginning:	(2,713)	26,215	27,460	116,473	116,473	221,406
Fund Balance (Deficit)- Ending:	26,215	27,460	116,473	176,473	221,406	156,406
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected	-	-	-	-		
Appointed	-	-	-	-		
Full-time	-	-	-	-		
Part-time/Seasonal	-	-	-	-		
FTE Total:	0.00	0.00	0.00	0.00		0.00

Solid Waste

Functional Expenditures to Total General Fund Expenditures



Fund 57- Solid Waste Detail Department- 0

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	-	-	-	-	-	-
1211 Overtime	-	-	-	-	-	-
1242 Car Allowance	-	-	-	-	-	-
1300 Employee Benefits	-	-	-	-	-	-
1511 FICA	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
4521 Collection Expense					1,581	
5640 Solid Waste Disposal Contract	614,037	663,080	761,498	800,000	739,333	800,000
6000 Bad Debt Expense	451.00	556.04	7,595.09			
Total:	614,488	663,636	769,093	800,000	740,914	800,000
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay	-	-	-	-	-	-
7421 New Vehicle Purchase	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Debt Service</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
8111 Principal	-	-	-	-	-	-
8121 Interest	-	-	-	-	-	-
8151 Paying Agent Fee	-	-	-	-	-	-
Total:	-	-	-	-	-	-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Administrative Charge	26,000	26,000	90,000	90,000	90,000	95,000
Transfer to Other Fund						180,000
Total:	26,000	26,000	90,000	90,000	90,000	275,000

SOLID WASTE



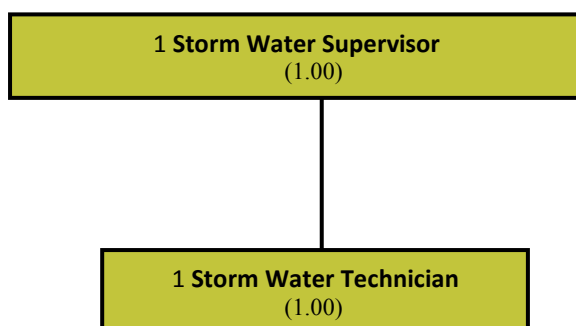


Mission: To protect the health, safety and welfare of Eagle Mountain City, its inhabitants, and downstream entities through the improvement of the City's storm water system by managing and controlling storm water runoff, protecting property, and preventing polluted water from entering the storm water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

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

In Fiscal Year 2012, the Storm Water Department tracked 260 hours cleaning and maintaining storm drain grates and removed about 9 tons of trash and debris.

Protecting Eagle Mountain against flooding



Personnel Description

There have been no changes to staff.

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

Storm Water

Top Accomplishments from FY 11-12

1. Took over the recently acquired White Hills area and utilized Geographic Information System (GIS) maps and cleaned all gutters and storm drain inlets, pipes and grates
2. Built a cutoff ditch south of Kiowa Valley to help reduce hillside runoff into the subdivision area
3. Installed an overflow pipe in Cherokee Street to provide additional relief to storm drain flows in lower Kiowa Valley

Departmental Goals FY 12-13

- To protect loss of life
- To prevent property damage
- To maintain effective drainage

Performance Objectives FY 12-13

- To clean out the detention ponds on the Ranches Parkway and remove all pollutants from storm drains to maintain proper water flow
- To pump out all inlets in Eagle Park, The Landing, Mountain View, Pioneer and Cedar Trails Subdivisions
- To update the City's Storm Water Pollution Prevention Plan (SWPPP)
- To clean trash out of all retention/detention ponds to maintain proper water flow

Storm Water

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 7.15%.

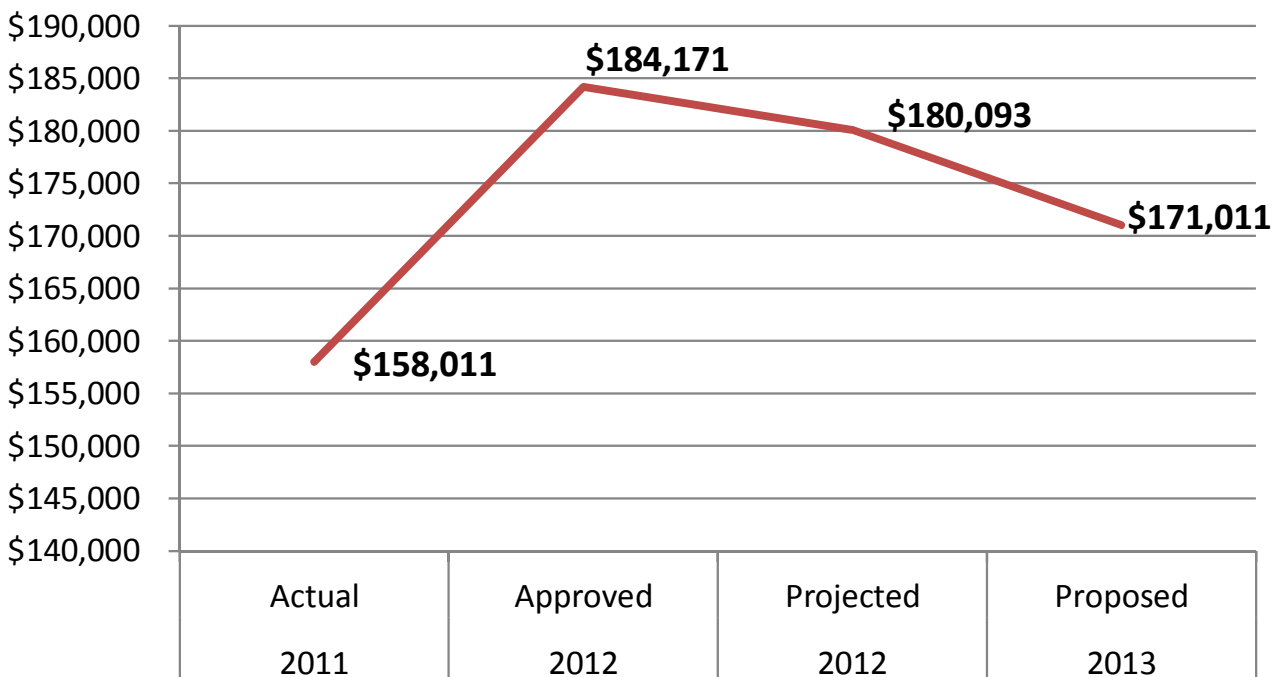
Personnel Services - The total Personnel budget increased by \$2,684 or 2.53% . The increase is primarily due the 3% COLA.

Materials, Supplies & Services - Total Materials budget decreased by \$1,000 or 3.32% . In Fiscal Year 2012, there was a spike in expenditures for Materials and Supplies because Kiowa Valley needed more storm infrastructure. For FY 13, the need for materials and supplies aren't as big as last years, but Hidden Valley needs drainage and infrastructure.

Interfund Transactions - The Interfund Transactions budget increased by \$25,156 or 308.29% . The increase is primarily due Administrative Charges. The Storm Water Department has been under-transferring Administrative Transfer for a few years because the fund balance was never at a sufficient level, until now.

Capital Outlay - There are no Capital Outlay purchases proposed for this year.

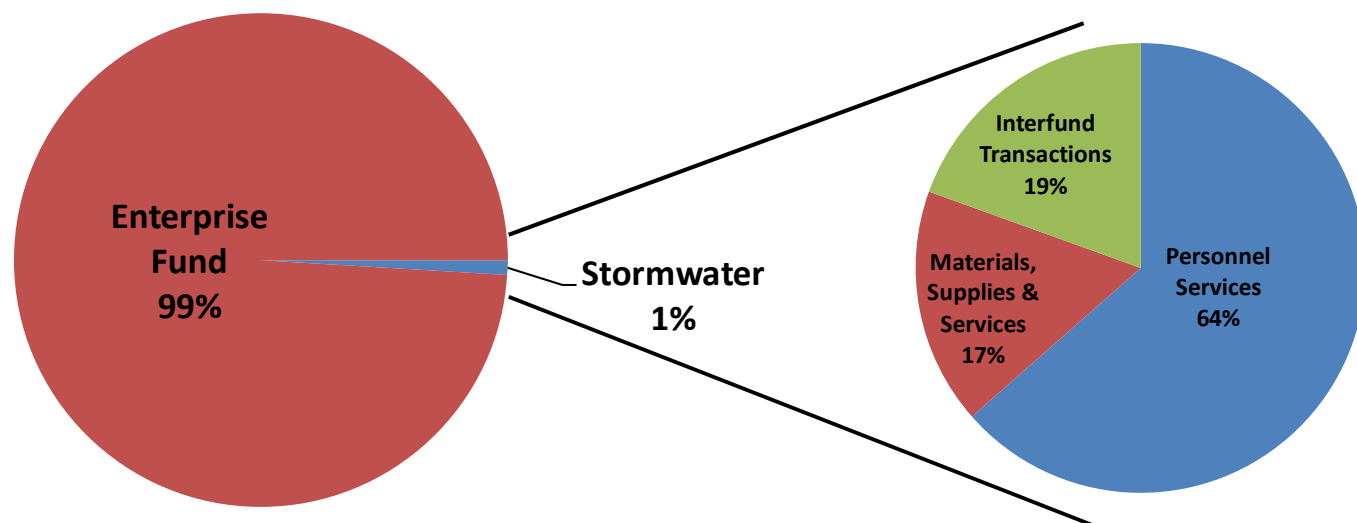
Expenditure Trends



STORM
WATER

Storm Water

Functional Expenditures to Total General Fund Expenditures



Fund 59- Storm Drain Utility Summary Department 35900

EXPENDITURES		2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services		98,059	105,911	107,915	108,595
Materials, Supplies & Services		23,072	30,100	64,019	29,100
Interfund Transactions		28,000	8,160	8,160	33,316
Debt Service		-	-	-	-
Capital Outlay		8,880	40,000	-	-
Expenditure Total:		158,011	184,171	180,093	171,011
REVENUES		2011 Actual	2012 Approved	2012 Projected	2013 Proposed
59-00-35900-0000 Utility Billing- Stormdrain		189,278.69	187,200	219,358	225,000
59-00-35999-0000 YEC Audit Adjustments & Accrual		17,754.1			
Contributions- From Developer					
Revenue Total:		207,033	187,200	219,358	225,000
BALANCE SUMMARY		2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:					
Fund Balance (Deficit)- Beginning:		49,022	3,029	39,264	53,989
Fund Balance (Deficit)- Ending:		49,022	49,022	49,022	88,286
		49,022	52,051	88,286	142,275
PERSONNEL SUMMARY (FTE)		2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected					
Appointed					
Full-time			2	2	2
Part-time/Seasonal					
FTE Total:			2	2	2

Storm Water

Fund 59- Storm Drain Utility Summary Department 35900

Personnel Services	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
59-45-59000-1111 Salaries	54781	63,254	65,317	64,282
1211 Overtime	7941		5,142	
1300 Employee Benefits	2318	3,922	4,773	3,985
1311 Bonus				
1511 FICA				
1512 Medicare	864	917	940	932
1521 Retirement	8393	8,572	9,077	10,150
1531 Worker's Compensation				
1541 Health Insurance	21362	26,861	20,658	26,861
1545 Dental Insurance	1819	2,000	1,453	2,000
1548 Vision Insurance	342	214	281	214
1561 Long Term Disability	238	171	273	171
Total:	98,059	105,911	107,915	108,595

Materials, Supplies, Services	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
59-45-59000-2121 Dues, Subscriptions, Memberships		1,500	192	1,500
2321 Travel & Training	477	800	906	800
2431 Uniforms & Clothing	411	800	1,265	800
2513 Equipment Supplies & Maintenance	2,880	4,000	9,520	8,000
2514 Stormdrain Maint.	6,001	12,000	15,509	12,000
4521 Collection Fees			108	
4531 Professional & Technical Services	70	10,000	36,254	5,000
5002 Misc. Services & Technical Services	12,356	1,000	266	1,000
6000 Bad Debt Expense	878			
Total:	23,072	30,100	64,019	29,100

Fund 59- Storm Drain Utility Summary Department 35900

Capital Outlay	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
59-45-59000-7111 Land and Rights of Way	6,341			
59-45-59000-7410 Equipment	2,539	40,000		
Total:	8,880	40,000	-	-

Debt Service	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
8121 Interest		-		-
8151 Paying Agent Fee		-		-
Total:	-	-	-	-

Interfund Transactions	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
59-61-48000-9110 Administrative Charge	3000	3,000	3,000	25,000
Transfer to Gas/Elec. Capital Projects Fund				
9154 Transfer to Fleet Fund	25000	5,160	5,160	8,316
Total:	28,000	8,160	8,160	33,316





Mission: To provide residents with a safe and reliable supply of 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 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.

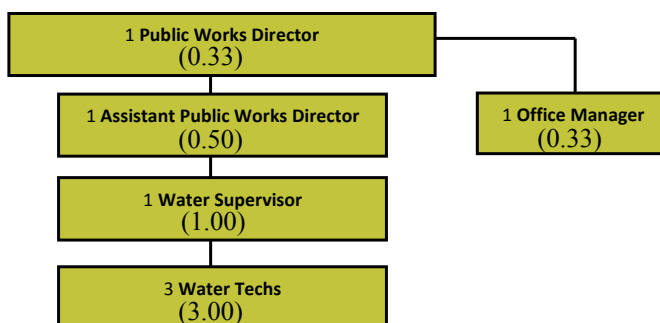
The economical and efficient maintenance and repair of the water distribution system is a top priority.

The Water Department repairs a ruptured pipe



Inspections are performed regularly at commercial and institutional users to ensure that 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.

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.



Personnel Description

There were no changes to staff. The *Public Works Director* and *Office Manager* split responsibilities between the Water, Sewer, and Engineering Department. The Assistant Public Works Director splits time between the Water and Sewer Department.

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

Water

Top Accomplishments from FY 11-12

1. Installed two new pressure reducing valves to better regulate the water pressure in the City Center
2. Repaired all water main breaks with minimal water shut down time to residents
3. The City purchased property for a pump station, to deliver up to 15,000 acre-feet of water from the Central Utah Water Project to Eagle Mountain
4. Extended water service to the north side of State Road 73 across from Mt. Airey for future commercial growth
5. All operators are certified to the minimum required level

Departmental Goals FY 12-13

- To implement a “cross-connection” policy and program in order to train personnel, and better protect the water distribution system
- To identify and repair all air-vac stations in order to prevent potential air pockets impeding the water from flowing and preventing pipes from collapsing
- To take preventative measures in reducing municipal water pressure
- To maintain a safety program to provide training and to discuss potential risks and safety problems

Performance Objectives FY 12-13

- To designate an employee over the “cross-connection” program and have them train and take classes in Backflow Technician classes in order to identify backflow issues and prevent future problems from occurring
- To identify undiscovered air-vac stations, mapping each, evaluating and prioritizing the repairs to fall within the allocated budget
- To hold monthly combined safety meetings with the Water and Sewer Division, and discuss top concerns such as “confined spacing” and “trench safety”
- To add “pressure reducing valve vaults” which would reduce the water pressure significantly from 160 psi to a more manageable level between 50-70 psi, in the City Center

Performance Measurements

Input	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Operating Expenditures	6.1	\$1,612,593	\$1,870,006	\$2,125,762	\$1,987,018
2. Number of Full-Time Equivalents	6.2, 6.3	5.08	5.16	5.16	5.16
3. Total Regular Hours	6.2, 6.3	9,206	7,380	8,440	8,500
4. Total Overtime Hours	6.2, 6.3	New	866	627	590
5. Total On-call Hours	6.2, 6.3	New	378	336	300
6. Miles of Water Pipe	6.1	139	139	141	145
7. Total Storage of Water (Million Gal.)	6.1	6.6	6.6	6.6	6.6
Output	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. Water Meters Installed	6.1, 6.2	351	147	137	145
2. Water Meters Replaced	6.1, 6.2	169	169	169	175
3. Number of Hydrant Repairs	6.1, 6.2	New FY10	75	29	75
4. Number of Service Requests	6.1, 6.2	New FY10	97	72	80
5. Water Pumped (gallons)	6.1, 6.2	1,190,686,000	1,381,671,000	1,559,420,000	1,600,000,000
6. Number of Water Samples	6.1, 6.2	270	266	270	270
7. Water Meters Reads	6.1, 6.2	56,253	63,001	69,612	70,000
8. Water Consumed (gallons)	6.1, 6.2	1,206,588,000	1,464,777,000	1,362,455,000	1,400,000,000
Efficiency and Effectiveness	Goal	2010 Actual	2011 Actual	2012 Actual	2013 Proposed
1. % of Emergency Calls Responded to w/i 30 minutes	2.2	100%	99%	100%	100%
2. Total Coliforms Detected	4.2	2	0	0	0
3. Total Fecal/E. coli Detected	4.2	0	0	0	0
4. Rating of <i>Drinking Water Service</i> on a scale of 1 to 5, with 1 meaning “poor” and 5 meaning “excellent”	6.1	3.79	3.44	3.60	3.65
5. Authorized Personnel as a % of Enterprise Fund FTEs	6.2	18.05%	21.20%	21.20%	21.22%
6. Expenditures as a % of Enterprise Fund	6.2	11.92%	12.40%	12.00%	11.20%

Water

Summary Of Budget Changes 2012/13 Budget Compared to 2011/12 Budget

The total budget decreased by 46.18% .

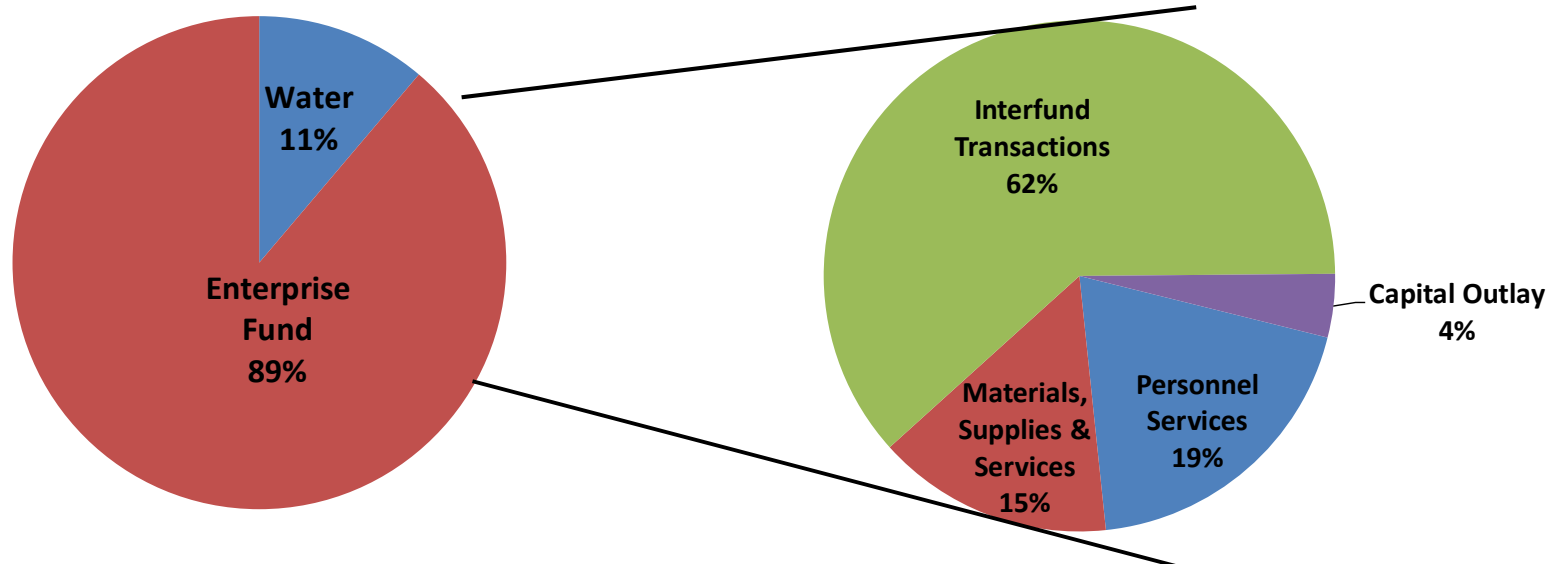
Personnel Services - The total Personnel budget increased by \$8,931 or 2.36% . The overall increase is mainly due to the 3% COLA.

Materials, Supplies & Services - Total Materials budget decreased by \$24,575 or 7.64% . There are \$25,000 less new meters proposed to be purchased and no *Building and Maintenance* projects that are proposed for water facilities. Last FY 12 \$20,000 was allocated for building and maintenance, but for FY 13 there is nothing allocated for *Building and Maintenance*.

Interfund Transactions - The Interfund Transactions budget decreased by \$124,721 or 10.3% . The decrease is in part due to the reduction in 'Administrative Charges' by \$10,000 or 2.0%, and the transfer to the 'Water and Sewer Bond Fund' has decreased by \$119,201 or 22.3% .

Capital Outlay - The Capital Outlay budget decreased by \$1,828,087 or 95.81% . The decrease is primarily due to the difference from the \$1.5 million that were allocated for water shares in FY 12. For FY 13 capital purchases have significantly decreased to fencing for the Public Works Building and sewer wells (\$20,000). There is also \$60,000 allocated for air vacs.

Functional Expenditures to Total General Fund Expenditures



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

Personnel Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-45-51000-1111 Salaries	149,579	240,662	222,183	233,699	230,518	236,482
1211 Overtime	16,769	17,246	20,852	15,000	12,047	15,000
1242 Car Allowance	-	62	1,887	-	2,007	-
1300 Employee Benefits	5,359	13,297	14,739	14,489	14,796	14,662
1311 Bonus	-	-	-	-	-	-
1511 FICA	2,374	178	-	-	-	-
1512 Medicare	-	3,477	3,451	2,659	3,414	2,660
1521 Retirement	23,285	32,758	37,325	31,825	32,862	37,518
1531 Worker's Compensation (State Insurance Fund)	5,763	3,986	3,887	4,076	3,864	4,076
1541 Health Insurance	37,259	55,157	54,759	69,301	60,226	69,580
1545 Dental Insurance	3,298	4,377	4,465	5,159	4,681	5,159
1548 Vision Insurance	713	947	861	552	913	552
1561 Long Term Disability	651	1,067	991	1,113	1,051	1,114
Total:	245,049	373,214	365,401	377,872	366,378	386,804

Materials, Supplies, Services	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-45-51000-2121 Dues, Subscriptions, Memberships	-	1,030	525	525	1,160	700
2211 Public Notices	-	-	-	-	-	-
2321 Travel & Training	3,268	4,144	3,767	8,000	3,361	8,000
2369 Meetings (Education)	209	93	243	200	273	200
2411 Office Expenses & Supplies	30	-	-	-	-	-
2431 Uniforms & Clothing	1,570	1,817	2,030	2,000	1,916	2,000
2513 Equipment Supplies & Maintenance	34,990	68,045	47,310	61,000	88,677	110,000
2515 SCADA Maintenance and Upgrades	-	1,834	4,461	5,000	3,204	5,000
2521 Vehicle Fuel & Maintenance	(82)	-	-	-	-	-
2610 Buildings & Ground Maintenance	639	1,777	51,814	20,000	-	-
3111 UP&L South Well Electric (Utilities)	-	-	-	-	-	-
4121 Attorney Fees	5,061	-	-	-	-	-
4211 Computer Network & Data Process	-	-	-	-	-	-
4320 Engineering Services	-	-	60,105	-	-	-
4393 Lab Work	3,940	11,919	3,898	10,000	9,579	10,000
4531 Professional/Technical Services	118,931	58,772	21,041	50,000	35,490	21,250
4550 Capital Facility Impact Study and Economic Ana	-	-	-	-	-	-
4811 Equipment Rental/Lease	-	707	540	7,000	640	7,000
5002 Misc. Services & Supplies	7,634	190	285	-	206	-
5311 Meters-Water (New)	149,148	17,390	12,407	75,000	5,594	50,000
5312 Meters-Water (Replacement)	-	65,094	28,128	75,000	42,941	75,000
5721 Chemicals/Fertilizers	9,255	5,911	4,402	8,000	5,500	8,000
5760 Other Special Departmental Supplies	-	-	-	-	-	-
6000 Bad Debt Expense	-	978	23,286	-	-	-
Total:	334,593	239,701	264,243	321,725	198,542	297,150

Fund 51- Water Utility Detail (continued)
Sub 45- Utility Services
Department 51000

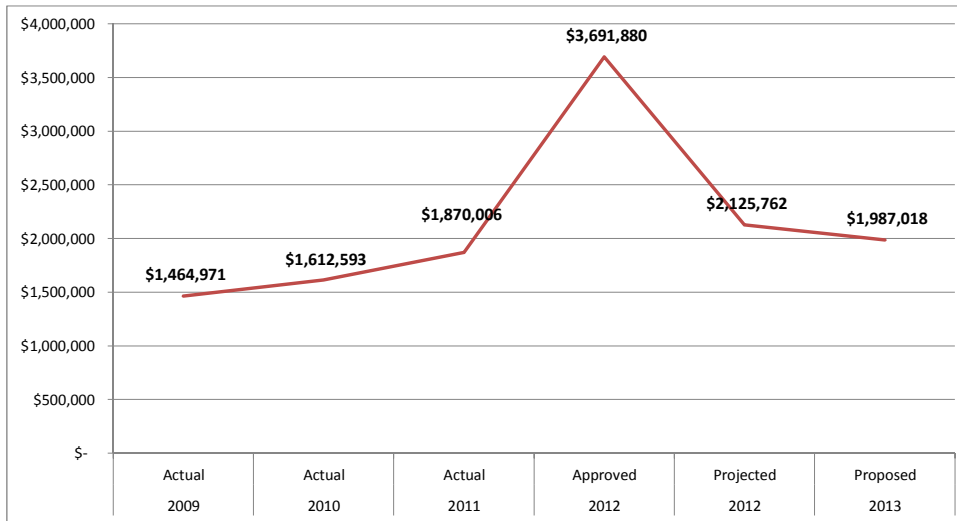
Capital Outlay	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-45-51000-7000 Capital Outlay	17,242	-	-	1,548,087	-	-
7211 Building & Building Improvements	(5,268)	-	-	-	-	20,000
7311 South Well Improvements Upgrades	-	-	-	-	-	-
7313 CWP Improvements	-	-	-	300,000	399,402	-
7319 Cap. Impr. Proj. (Pony Express Well, Expl. Well)	-	-	-	60,000	72,244	60,000
7410 Equipment	5,318	1,219	-	-	-	-
7412 Computer Equipment	-	5,723	3,125	-	5,000	-
7691 Water Rights	-	-	720	-	-	-
Total:	17,292	6,942	3,845	1,908,087	476,646	80,000

Debt Service	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-71-47100-8111 Principal	-	-	-	-	-	-
8121 Interest	-	328,222	-	-	-	-
8131 Bond Refunding Cost	-	11,184	-	-	-	-
8151 Paying Agent Fee	-	1,840	-	-	-	-
Total:	-	341,246	-	-	-	-

Interfund Transactions	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-61-48000-9110 Administrative Charge	420,000	434,700	538,600	501,000	501,000	498,000
9153 Transfer to Electric Fund	374,000	211,735	140,000	140,000	140,000	280,000
9176 Transfer to Water & Sewer Bond Fund	-	-	534,119	414,918	414,918	414,918
Transfer to Sewer Fund	-	-	-	-	-	-
Transfer to Water Impact Fee Fund	-	-	-	-	-	-
Transfer to Water Cap. Proj. Fund	-	-	-	-	-	-
9154 Transfer to Fleet Fund	74,037	5,055	23,798	28,278	28,278	30,146
Total:	868,037	651,490	1,236,517	1,084,196	1,084,196	1,223,064

Water

Expenditure Trends



Fund 51- Water Utility Summary Department 51000

EXPENDITURES		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services		245,049	373,214	365,401	377,872	366,378	386,804
Materials, Supplies & Services		334,593	239,701	264,243	321,725	198,542	297,150
Interfund Transactions		868,037	651,490	1,236,517	1,084,196	1,084,196	1,223,064
Debt Service		-	341,246	-	-	-	-
Capital Outlay		17,292	6,942	3,845	1,908,087	476,646	80,000
Expenditure Total:		\$ 1,464,971	\$ 1,612,593	\$ 1,870,006	\$ 3,691,880	\$ 2,125,762	\$ 1,987,018
REVENUES		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
51-00-33440-0000	Water Re-Use Grant	-	-	64,971			
51-00-34845-0000	Future Facilities NSA	-	-				
51-00-34825-0000	Future Facilities SSA	-	-				
51-00-34805-0000	Revenue Bond Equity Buy In	-	-				
51-00-34815-0000	SITLA 12"WaterLine & Silver South	-	-				
51-00-34840-0000	SITLA 12"WaterLine & Silver North	-	-				
51-00-34820-0000	Property Buy In	-	-				
51-00-34830-0000	CP Water L.C. Equity Buy In	-	-				
51-00-34890-0000	Reimbursement Miscellaneous	8,811	-				
51-00-35110-0000	Utility Billing- Water	1,872,564	2,010,170	2,188,122	2,220,000	2,219,304	2,400,000
51-00-35130-0000	Hydrant Meter Revenue	460	5,483	6,331	5,500	12,000	12,000
51-00-35160-0000	Meter Fee- Water	19,310	26,050	9,640	25,000	10,144	10,000
51-00-35170-0000	Connection Fees	73,205	131,670	46,000	125,000	45,136	50,000
51-00-35999-0000	YEC Audit Adjustments & Accruals	(12,037)	(5,373)	34,294			
51-00-36020-0000	Late/Delinquent Fees Penalties	-	-				
51-00-37010-0000	Interest Earnings	10,253	8,880	9,811	8,500	8,500	8,500
51-00-37020-0000	Sale of Assets	-	-	1,800			
51-00-38148-0000	Transfer from Water Cap Project Fund	-	-				
51-00-39111-0000	Transfer from Bond Proceeds	-	-		1,462,500	1,462,500	
51-00-39710-0000	Contributions- From Developer	116,049	979,329	402,054			
	Transfer from Impact Fee Fund				300,000		
Revenue Total:		2,088,614	3,156,208	2,763,022	4,146,500	3,757,584	2,480,500
BALANCE SUMMARY		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:		623,643	1,543,615	893,016	454,620	1,631,822	493,482
Fund Balance (Deficit)- Beginning:		2,617,188	3,240,831	4,784,446	5,677,462	5,677,462	7,309,285
Fund Balance (Deficit)- Ending:		3,240,831	4,784,446	5,677,462	6,132,082	7,309,285	7,802,767
PERSONNEL SUMMARY (FTE)		2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected		-	-	-	-		
Appointed		-	-	-	-		
Full-time	4.00	4.00	4.00	0.00	6.00	5.16	5.16
Part-time/Seasonal	-	-	-	-	-		
FTE Total:		4.00	4.00	-	6.00	5.16	5.16







Internal Service

To promote efficiency and economy, the City has centralized the revenue and expenditures relating to services that span across several different City departments and funds. Accounting for a centralized service within a governmental agency is done through an internal service fund; however, the use of internal service funds is not required by Generally Accepted Accounting Principles (GAAP). The internal service fund receives revenue (cost-reimbursement) to pay for expenses through the transferring in monies from other City funds. At the end of this section, a table entitled Eagle Mountain City Fleet Summary enumerates the vehicles, vehicles' years, and the departments to which the vehicles are assigned.

Currently, the City has established one internal service fund to manage acquisition, fuel, maintenance, and replacement of motor vehicles. However, for auditing purposes internal service funds are combined with monies within the General and Enterprise Funds. The purpose and function of this internal service fund is described in the following paragraphs.

Motor Vehicle Fleet Fund Overview

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

In addition to the operational management of the City's vehicles, the Motor Vehicle Fleet Fund also serves as a savings account for the acquisition of new motor vehicles.

2011-2012 Motor Vehicle Fleet Purchases

All vehicle purchases are on hold until further notice from the City Administrator.

Budget Appropriation



Budget Summary - Internal Service Funds

Expenditures Sources from Funds		\$336,813
Fund 54 Fleet		
	Total Internal Service Fund Expenditure	\$336,813
Revenues Sources from Funds		\$250,092
	Total Internal Service Fund Revenues	\$250,092
	Total proposed appropriation	<u>\$250,092</u>
	Excess/Deficit Revenues over Appropriation	<u>-\$86,721</u>



EAGLE

MOUNTAIN

Motor Vehicle Fleet

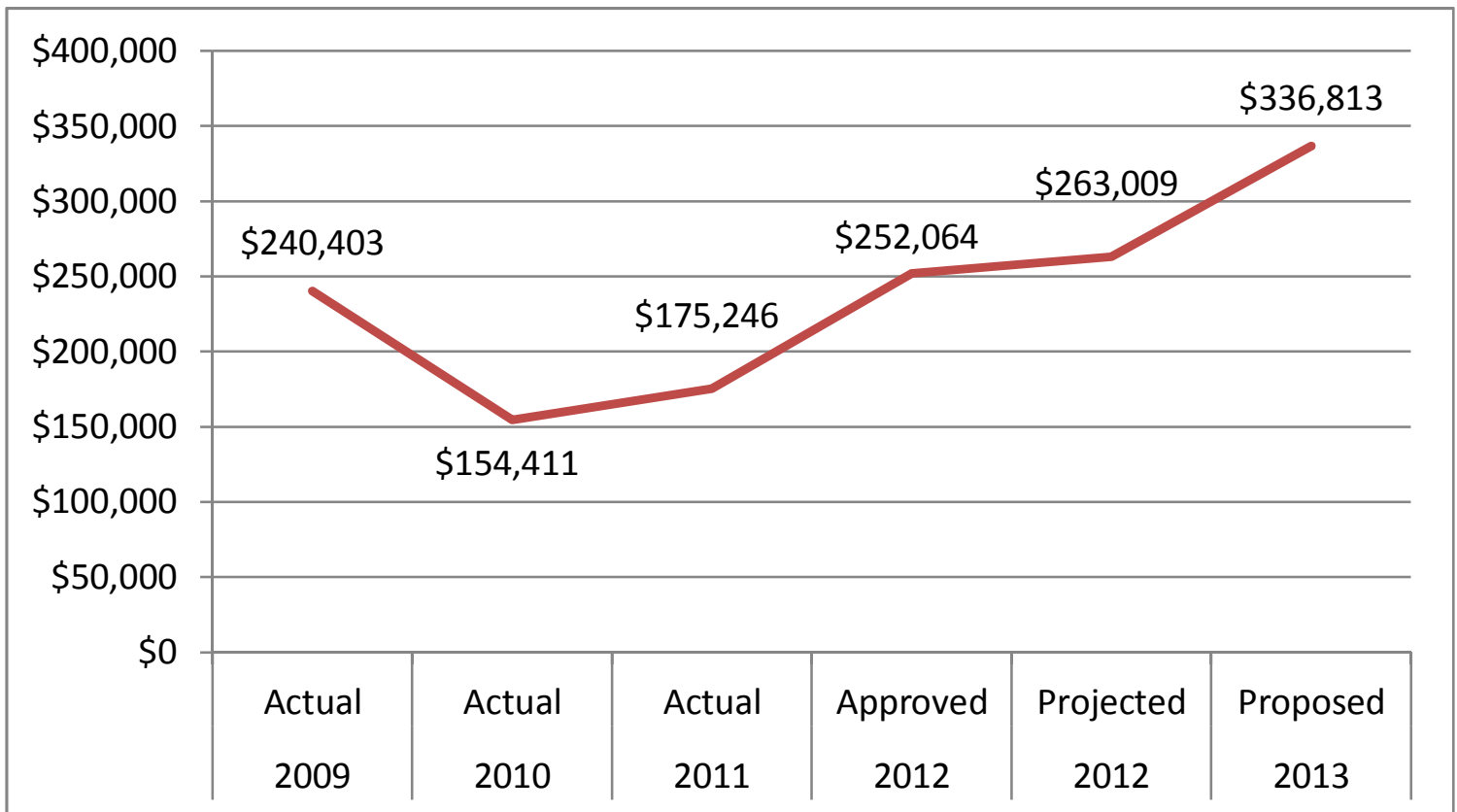
Mission: The primary purpose of this fund is to manage the acquisition, maintenance, and replacement of motor vehicles and power equipment.

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.

Providing municipal departments with safe and efficient vehicles



Expenditure Trends

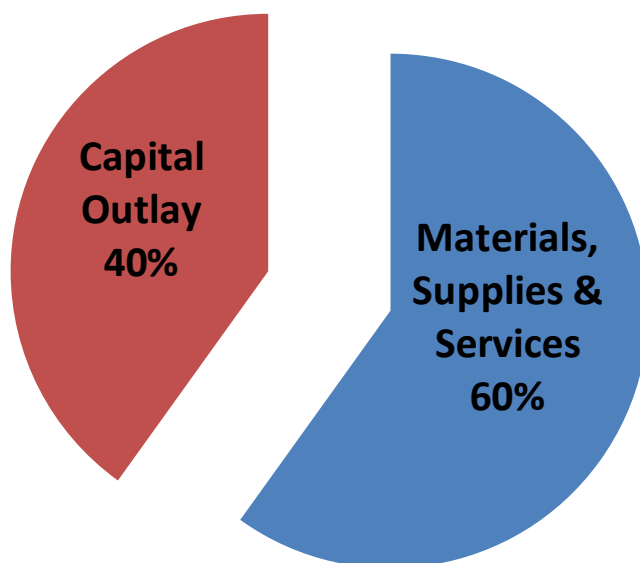


Fleet Fund

Fund 54- Fleet Summary Department- 0

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Personnel Services	-	-	-	-	-	-
Materials, Supplies & Services	240,402.91	148,645.49	162,017.04	182,064.00	179,459.01	201,812.80
Internal Services	-	-	-	-	-	-
Debt Service	-	-	10,433.00	-	-	-
Capital Outlay	-	5,766.00	2,796.00	70,000.00	83,549.83	135,000.00
Expenditure Total:	\$240,403	\$154,411	\$175,246	\$252,064	\$263,009	\$336,813
REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
54-00-37010-0000 Interest Earnings					2,904	
54-00-37020-0000 Sale of Vehicles					5,684	
54-00-37142-0000 Insurance Reimbursements		4,092	1,607			
54-00-38110-0000 Transfer In from General Fund	220,466		171,545	95,930	95,930	106,213
54-00-38151-0000 Transfer In from Water Fund	74,037	5,055	23,798	28,278	28,278	30,146
54-00-38152-0000 Transfer In from Sewer Fund	59,137	3,000	20,756	20,086	20,086	24,233
54-00-38153-0000 Transfer In from Electric Fund	332,700	34,700	62,299	63,678	63,678	64,500
54-00-38155-0000 Transfer In from Gas Fund	90,800	3,650	10,450	13,918	13,918	16,684
54-00-38159-0000 Transfer in from Storm Drain Fund			25,000	5,160	5,160	8,316
54-00-39730-0000 General Contributions		24,226				
Revenue Total:	777,140	74,723	315,455	227,050	235,638	250,092
BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	\$ 536,737	\$ (79,688)	\$ 140,208	\$ (25,014)	\$ (27,370)	\$ (86,721)
Fund Balance (Deficit)- Beginning:	\$ (929,797)	\$ (393,060)	\$ (472,749)	\$ (332,540)	\$ (332,540)	\$ (359,911)
Fund Balance (Deficit)- Ending:	(393,060)	(472,749)	(332,540)	(357,554)	(359,911)	(446,632)
PERSONNEL SUMMARY (FTE)	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Elected						
Appointed						
Full-time						
Part-time/Seasonal						
FTE Total:	-	-	-	-	-	-

Functional Proposed Expenditures



Fleet Fund

Fund 54- Fleet Detail Department- 0

<i>Personnel Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
1111 Salaries	-	-	-			
1211 Overtime	-	-	-			
1242 Car Allowance	-	-	-			
1300 Employee Benefits	-	-	-			
1511 FICA	-	-	-			
1311 Bonus	-	-	-			
1521 Retirement	-	-	-			
1531 State Insurance Fund	-	-	-			
1531 Medicare	-	-	-			
1541 Health Insurance	-	-	-			
1999 Reserve For Pay Adjustments	-	-	-			
Total:	-	-	-	-		-
<i>Materials, Supplies, Services</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
2521 Vehicle Fuel	108,982	78,322	81,034	91,064	113,548	108,813
2522 Vehicle Maintenance	131,421	70,324	80,983	91,000	65,911	93,000
Total:	240,403	148,645	162,017	182,064	179,459	201,813
<i>Capital Outlay</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
7000 Capital Outlay						
7421 New Vehicle Purchase		5,766	2,796		83,550	135,000
New Utility Inspector Truck						
New Dump Truck w/ Plow & Spreader						
New Park Truck						
New Fire Chief Truck						
Ambulance						
New Backhoe						
Ladder Truck				70,000		
New Electric Journeyman Truck						
New Electric Truck						
New Gas Truck						
New Water Truck						
Fire Truck						
Boom Truck						
Parks-(Replaces Truck #2)						
Engineering- (Replaces #5)						
Engineering- (Replaces #18)						
Water-(Replaces Truck #8)						
Sewer (New Truck)						
Engineering-(New Truck-Inspector)						
Enginnering-(New Truck-Blue Stakes)						
Fork Lift						
Water-(New Car)						
Total:	-	5,766	2,796	70,000	83,550	135,000
<i>Debt Service</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
8111 Principal						
8121 Interest			10433			
8151 Paying Agent Fee						
Total:	-	-	10,433	-		-
<i>Interfund Transactions</i>	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Transfer to General Fund						
Transfer to Other Fund						
Total:	-	-	-	-		-





Section VI

EAGLE MOUNTAIN

Capital and Debt

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Capital Facility Budget

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 or improvements to 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 Facility Planning

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

The City has adopted a detailed Capital Facility Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Facility Plan addresses roads, gas, electrical, water, sewer,

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

Impact on Operating Budget

CAPITAL	FY 2012 Capital Projects	Proposed Capital	Budget Impacted	Expected Impact
	PARKS			
	Pony Express Parkway Trails	\$2,300,000	Parks	This project was made possible by a grant from Mountainland Association of Governments (MAG). The qualifications to receive the grant was to have a project that would help create less congestion on roadways and allow for a greener and more sustainable method for transportation. As Congestion mitigation was the top criteria for MAG, the timing was perfect as the City has been hoping to build a walking trail that would safely connect Eagle Mountain City residents alongside Pony Express Parkway to get to Westlake High School, Vista Heights, and Saratoga Springs City. MAG has agreed to support \$2.2 million for the project to be build with a match from the City of only \$80,000. The expected impact from to the City will be maintenance. The City would be in charge of all sidewalk within city limits, except those with business or commercial frontage, which would then be the responsibility of the business owner. There may be potential repairs, routine crack seals and slurry seals needed. Snow plowing the sidewalks may also be needed as well as a part of maintenance. The average maintenance for the Pony Express Walking Trails may cost an average of \$1,500 more annually to budget in the 'Trail Maintenance' line item.
	Water			
	Central Water Project	\$6,800,000	Water	This project will provide future water to the City to meet the expected build-out of the City. The expected impacts will mostly be the bond that the City takes out to pay for the CWP project.
	Energy			
	Cedar Pass Ranch 2" Gas Line	\$150,000	Gas	This project is to build gas mains and connect the homes in this area to gas lines as the whole subdivision is dependant on propane tanks. The impact to the city would be the average repairs, gas surveys, blue stakes, annual audits, etc. As the gas infrastructure expands in the City, this will bump maintenance up by \$1,000/year.

FY 2012 Capital Projects	Proposed Capital	Budget Impacted	Expected Impact
138 KV Line (Electrical Distribution Redundancy)	\$3,740,000	Electric	This project is for a 138 KV transmission line to help support the City as a redundant (backup) source. It will be located in the South Service Area. Services will be contracted out to build this project. No additional personnel would be required to operate or maintain the transmission lines. This project will require roughly \$8,000/year for maintenance to purchase wires, poles, insulators to keep it fine-tuned and serviceable.
SWCA-Environmental Consultants	\$35,000	Electric	This project is an Environmental Impact Survey Performed by SWCA, which helps in keeping the City and local communities environmentally safe. This helps to protect Bureau of Land Management (BLM) land as transmission lines goes through zoned land. This will not increase personnel or maintenance costs beyond the scope of the project.
Substation	\$2,325,000	Electric	A new substation will be built in the South Service Area (SSA) in the corner of Bobby Wren Boulevard and Lake Mountain Road. This will allow for future growth, provide power to City Center, and alleviate two circuits powering the SSA from the grid at the Golf Course. This would not impact the operating budget significantly until the next budget cycle, where preventative maintenance would begin. No additional personnel would be required to operate or maintain the substations. Maintenance would roughly be \$13,000 for batteries (in case of power loss), relays, breaker testing, etc.
Purchase from Rocky Mountain Power	\$133,333	Electric	This project is the purchase of Electrical Infrastructure from Rocky Mountain Power and take over their servicing area. The City negotiated an agreement with Pacific Corp to purchase its facilities within City boundaries. Legally the City was bound to purchase the facility. The impact for taking on an existing electrical facility will be about \$30,000 out of pocket for the first 5 years to cover unexpected costs (i.e., transmission lines, new cells, etc).
Energy Building	\$875,000	Electric, Gas	The Energy building would increase the utility budget for the Energy Division, as well as the building maintenance line item. No additional personnel would be required to operate or maintain the facility. Its purpose is to house the Energy Division's equipment and provide additional office space for their employees. The projected expenditures from this facility would be for utilities to run the building, about \$5,100/year.

Budget Appropriation

CAPITAL



EAGLE
M O U N T A I N

Budget Summary - Capital Proj-

City of Eagle Mountain
Budget Summary - Capital Projects Fund
Preliminary Budget Appropriation
Fiscal Year 2013

Revenue Sources from various Enterprises

General Fund	\$	2,362,840
Gas & Electric	\$	7,263,334
Water	\$	6,800,000
Sewer		--

Total Revenues

Total approbriable revenues	\$	16,426,174
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Expenditures

General Fund	\$	2,392,840
Gas & Electric	\$	7,258,333
Water	\$	6,800,000
Sewer		--

Total Expenditures

Total proposed appropriation	\$	16,451,174
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Excess/(Defecit) Revenues over Appropriation	\$0.00
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General Fund-Capital Projects

System Overview

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

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

Future Facilities

General Fund facilities include the following projects:

Parks

- Pony Express Parkway Trail \$2,300,000

REVENUES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
47-00-33110-0000 UDOT Grant (sweetwater trail)			412,000			
47-00-33110-0000 EDI Federal Grant Proceeds	198,000		25,160			
47-00-33112-0000 Recreational Trails Grant			30,879		20,933	
47-00-33310-0000 County Recreation Allotment						
47-00-34525-0000 Dev. Agreement - Facilities		25,000				
47-00-37010-0000 Interest Revenue	1,034	563	767		728	
47-00-38217-0000 Reimb. From Storm Water Impact Fee Fund		29,000				
47-00-38218-0000 Reimb. From Transportation Impact Fee Fund		50,000				
47-00-39705-0000 Park Donations Restricted		3,000				
47-00-39710-0000 Contributions From Developer	51,967	280,429	127,248			
47-00-39730-0000 Contributions - General						
47-00-38170-0000 Pony Express Parkway Trail Grant						2,220,000
47-00-38170-0000 Transfer from SID 97-1			51,332			
Transfer from SID 2000-1		277,129				
Transfer from General Fund		1,338,888				92,840
Stake Parks and Trails Grant Reimbursement						
General fund capital projects fund balance				175,800		
Transfer from impact fee fund (Transportation)	700,000	365,056				
Transfer from impact fee fund (Parks)	703,045		178,810	250,000		
Transfer from impact fee fund (Public Safety)	52,000					
Transfer from impact fee fund (Stormwater)						
Revenue Total:	1,706,046	2,369,065	826,195	425,800	21,661	2,312,840
BALANCE SUMMARY	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	(1,821,923)	1,613,305	(537,021)		(497,082)	(80,000)
Fund Balance (Deficit)- Beginning:	1,801,485	(20,438)	1,592,867		1,055,847	558,765
Fund Balance (Deficit)- Ending:	(20,438)	1,592,867	1,055,847		558,765	478,765

Fund 47 (Dept 0): General Fund - Capital

Fund 47- Capital Projects- General Fund Department- 0

EXPENDITURES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Streets						
47-81-44100-7007 Ranches Parkway Project	30,165		57,307			
Appaloosa	47,386					
47-81-44100-7006 Bobby Wren Blvd. Construction		353,384				
Eagle Mtn. Blvd. Chip Seal						
Eagle Mtn. Blvd. Slurry Seal	33,676					
Mt. Airey Blvd.	220,856					
Plumb Creek Left Turn Lane				18,000		
Porters Crossing	856,683	12,161				
47-81-44100-7010 Pulverize and Repave			158,399		74,562	
47-81-44100-7009 Salt Pads			19,000			
44-81-44200-7003 Silverlake Storm Drain						
44-81-44100-7005 Smith Ranch Road		137,652				
44-81-44200-7009 Sweetwater Storm Drain	62,809					
47-81-44100-7011 Woods Subdivision			124,271			
Parks						
Bike Park	5,534					
47-81-45100-7023 City Center Trails			137,167	55,000		
47-81-45100-7006 Eagle Point Park	74,816					
47-81-45100-7017 Eagle Point Entrance		4,539	2,550			
47-81-45100-7013 Parks Solid Waste Containers						
47-81-45100-7001 Mid Valley Park	269,541		471,469	189,770	264,935	
Misc. Parks		12,000		40,000		
47-81-45100-7002 Mt. Airey Park	16,469	27,428				
Mtn. View Entrance		27,436				
47-81-45100-7007 Nolan Park	5,499					
47-81-45100-7009 Overland Trails Park	29,235				97,673	
47-81-45100-7000 Parks Capital Projects	119,187					
47-81-45100-7003 Pioneer Addition Park						
47-81-45100-7008 Pony Express Park	73,378					
47-81-45100-7024 Pony Express Parkway Trail						2,300,000
47-81-44200-7002 Silverlake Amphitheater Storm Drain		15,952				
47-81-45100-7010 Skate Park	386,224	26,882	7,005			
47-81-45100-7021 Smith Ranch Park			116,650	61,030	78,335	
47-81-45100-7019 Splash Pad			180,154		2,270	
47-81-45100-7015 Sweetwater South Island						
47-81-45100-7004 Sweetwater Trail	393,393	4,970	23,197	62,000	(3,205)	
47-81-45100-7014 Walden Park			1,134			
47-81-45100-7022 Walden Park Retention Pond	20,420		21,744		4,173	
Other GF Projects						
47-81-44100-7008 Centex			4,774			
47-81-45100-7111 Land and Rights of Way			35,801			
Fire Station #2 (Expansion)	772,870	41,244				
Land Purchase	4,573					
47-81-45800-7211 Library Capital Project	10,806		2,595			
47-81-45100-7012 Parks/Trails Study	94,450					
47-81-45100-7020 Rodeo Equipment		92,112				
47-81-45100-7005 Public Safety Capital Outlay	-					
Transfers						
Transfer to SID 97-1 & 98-3						
Misc. Council Approved Capital Purchases						92,840
Expenditure Total:	3,527,969	755,760	1,363,216	425,800	518,743	2,392,840

Natural Gas

System Overview

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

Future Facilities

Future gas facilities include the following:

Energy

- Cedar Pass Ranch 2" Gas Line \$150,000

Fund 44: Gas and Electric Utilities

EXPENDITURES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
44-81-44000-7000 Bobby Wren Power Project	5,963	23,969				
44-81-44000-7320 138 KV line	333,215	71,325				
44-81-53100-7000 Bobby Wren Power Project		20,678				
44-81-53100-7221 SWCA				75,000	40,000	35,000
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)		59,031		5,500,000	40,000	3,740,000
44-81-53100-7322 SR73 12.47KV Feeder	677,752	106,397			1,720,000	
Substation				4,500,000	2,175,000	2,325,000
Gas Tap				1,000,000		
Purchase from Rocky Mountain Power						133,333
16" Gas Steel line	31,150					
North Ranch Gas Line	463,379	4,965				
Cedar Pass Ranch 2" Gas Line	52,589					150,000
Energy Building				1,000,000	125,000	875,000
Sweetwater Gas Extention	70,414					
Transfer to SID 97-1						
Transfer to SID 93-3						
Expenditure Total:	1,016,930	286,365	-	12,075,000	4,100,000	7,258,333

REVENUES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
44-00-38110-0000 Transfer in from the General Fund						
44-00-38153-0000 Transfer In from Electric Utility Fund		350,000		325,000		
44-00-38155-0000 Transfer In from Gas Utility Fund	40,000					
44-00-39110-0000 Bond Proceeds- Gas & Electric Construction Fund				11,000,000	11,000,000	
Transfer from Electric Impact Fee	1,100,000					
Interest Revenue	795				314	
Electric Fund Balance				750,000		
Cedar Pass Ranch Connection Fees						150,000
Gas and Electric Bond						
Revenue Total:	1,140,795	350,000	-	12,075,000	11,000,314	150,000

BALANCE SUMMARY	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	123,865					
Fund Balance (Deficit)- Beginning:	-					
Fund Balance (Deficit)- Ending:	123,865	-	-			-

System Overview

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

Future Facilities

Future electrical facilities include the following:

Energy

•138 KV Line	\$3,740,000
•SWCA-Impact Survey	\$35,000
•Substation	\$2,325,000
•Purchase RMP	\$133,333
•Energy Building	\$875,000

Fund 44: Gas and Electric Utilities

EXPENDITURES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
44-81-44000-7000 Bobby Wren Power Project	5,963	23,969				
44-81-44000-7320 138 KV line	333,215	71,325				
44-81-53100-7000 Bobby Wren Power Project		20,678				
44-81-53100-7221 SWCA				75,000	40,000	35,000
44-81-53100-7320 138 KV line (Electical Distribution Redundancy)		59,031		5,500,000	40,000	3,740,000
44-81-53100-7322 SR73 12.47KV Feeder	677,752	106,397			1,720,000	
Substation				4,500,000	2,175,000	2,325,000
Gas Tap				1,000,000		
Purchase from Rocky Mountain Power						133,333
16" Gas Steel line	31,150					
North Ranch Gas Line	463,379	4,965				
Cedar Pass Ranch 2" Gas Line	52,589					150,000
Energy Building				1,000,000	125,000	875,000
Sweetwater Gas Extention	70,414					
Transfer to SID 97-1						
Transfer to SID 93-3						
Expenditure Total:	1,016,930	286,365	-	12,075,000	4,100,000	7,258,333

REVENUES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
44-00-38110-0000 Transfer in from the General Fund						
44-00-38153-0000 Transfer In from Electric Utility Fund		350,000		325,000		
44-00-38155-0000 Transfer In from Gas Utility Fund	40,000					
44-00-39110-0000 Bond Proceeds- Gas & Electric Construction Fund				11,000,000	11,000,000	
Transfer from Electric Impact Fee	1,100,000					
Interest Revenue	795				314	
Electric Fund Balance				750,000		
Cedar Pass Ranch Connection Fees						150,000
Gas and Electric Bond						
Revenue Total:	1,140,795	350,000	-	12,075,000	11,000,314	150,000

BALANCE SUMMARY	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	123,865					
Fund Balance (Deficit)- Beginning:	-					
Fund Balance (Deficit)- Ending:	123,865	-	-			-

System Overview

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

The City's water distribution system is serviced by

three wells. All the wells pump water to a booster pump at the surface that pressurizes the water distribution system. The wells are integrated and monitored with a telemetry system.

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

Future Facilities

- CWP Pipeline & Pump Station \$6,800,000

Fund 48: Water Utility- Capital

EXPENDITURES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
48-81-44100-7002 Well #1 Upgrades	803,302					
48-81-44100-7004 Well #4	241,669	11,399				
48-81-44200-7006 Well #5	1,281,382	141,096				
48-81-48200-8300 Escrow Interest to Developer			78,586			
48-81-51100-7001 NSA Water System Upgrades-		26,371				
48-81-51100-7005 Tank #5	614,598	1,416,876				
CWP Pipeline & Pump Station						6,800,000
Well #2	13,999					
Tank #2						
Water Reuse study						
Well #5						
Sweetwater Storm Drain	62,809					
Expenditure Total:	2,954,950	1,595,742	78,586	-	-	6,800,000

REVENUES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
48-00-37010-0000 Interest Earnings	38,018					
48-00-38111-0000 Transfer From Water Impact Fee Fund	2,279,731	2,248,444				
48-00-38151-0000 Transfer From Water Fund	835,498	610,000				
48-00-39111-0000 Bond Proceeds						6,800,000
48-00-39710-0000 Developer Contribution for Test Wells (Hidden Valley North)						
Grant for Water Re-use study						
Revenue Total:	3,153,247	2,858,444	-	-	-	6,800,000

BALANCE SUMMARY	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing						
Sources over Financing Uses:	60	1,262,702	(78,586)			-
Fund Balance (Deficit)- Beginning:	55,310	55,370	1,318,072	2,360,958		
Fund Balance (Deficit)- Ending:	55,370	1,318,072	1,239,486	2,360,958	-	-

System Overview

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

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

Future Facilities

No capital projects planned for FY 2012

Fund 49: Sewer Utility - Capital

EXPENDITURES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
49-41-44100-7000 Sewer Treatment Plant	5,819,580	4,169,092				
49-81-44100-7001 South Service Trunk Line						
49-81-48200-6700 Developer Reimbursements			23,392			
49-81-52100-7111 Capital Outlay (Land Purchase)						
Expenditure Total:	5,819,580	4,169,092	23,392	-	-	-

REVENUES	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Bond Proceeds/Grant	477,900					
Interest Earnings	679					
49-00-39710-0000 Contributions from Developers		280,428				
Transfer In from sewer utility fund						
49-00-38152-0000 Transfer from sewer impact fee fund	1,210,367					
Revenue Total:	478,579	280,428	-	-		-

BALANCE SUMMARY	2009 Actuals	2010 Actuals	2011 Actuals	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(5,341,001)	(3,888,665)	(23,392)			-
Fund Balance (Deficit)- Beginning:	-	(5,341,001)	(9,229,666)			(9,253,058)
Fund Balance (Deficit)- Ending:	(5,341,001)	(9,229,666)	(9,253,058)			(9,253,058)





Debt Service Funds Review

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

Since debt service is a contractual obligation, the City includes all principal and interest payments as

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

City Debt Overview

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

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

Debt Service Funds to finance needed improvements.

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

State statutes limit the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The current taxable value of the City is \$684,959,218, allowing a debt limit of \$27,398,369. In addition, state statutes allow for an additional 4% to be used for water, sewer, or other projects thus resulting in a debt limit of 8% of taxable value.

Debt Service Funds

Special Improvement District

A number of Special Improvement Districts have been established within the City. The Districts 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 District 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 Special Improvement Districts within the City: two in the North area – SID 98-1 (Series 2004A) and SID 2000-1 (Series 2006).

Revenue Bonds

The City has used revenue bonds to pay for improvements to the utility systems. Revenues from the City's electric, gas, water, and sewer utilities are pledged for the repayment of debt. Revenue bonds are thought to have fewer resources available for repayment as compared to other bonds.

General Bonds

The City currently has no General Obligation debts.

Total Debt Service Budget Summary (FY 2013)

Bond	Issue Date	Final Due Date	Principal	Interest	Budget Year Balance
SID 2000-1	2002	2021	8,840,000	8.25%-8.35%	5,227,983
SID 98-1 (2005A)	2005	2013	6,295,000	6.25%	563,000
Gas & Electric Revenue	2001	2025	21,475,000	3.5%-5.0%	26,023,272
Water & Sewer Revenue	2001	2026	16,500,000	4.0%-5.0%	25,475,834
DEQ Bond	2009	2028	6,665,000	1.00%	7,216,890
Road Bond	2005	2015	1,266,000	2.52%-4.5%	419,000
Total			61,041,000		64,925,979

Budget Summary - Preliminary Budget Appro-

Expenditures Sources from various Debts:

98-1 SID	\$	633,238
2000-1 SID		462,085
Gas and Electric Revenue Bond		2,667,500
Water and Sewer Revenue Bond		1,069,325
Road Bond		150,838
DEQ Bond		181,235

Total Debt Service expenditures: **5,164,221**

Revenues:

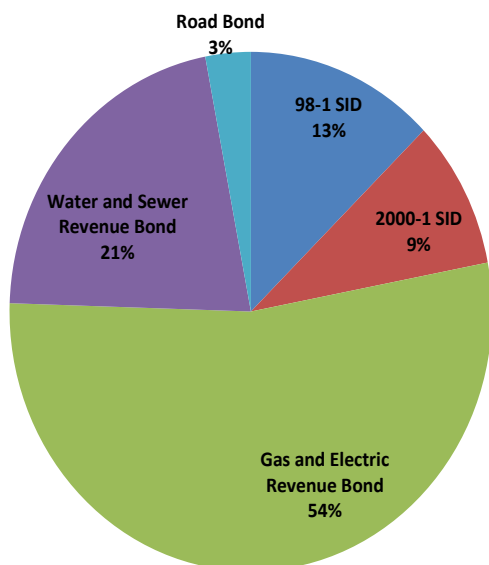
98-1 SID	633,238
2000-1 SID	462,085
Gas and Electric Revenue Bond	2,667,500
Water and Sewer Revenue Bond	1,069,325
Road Bond	150,838
DEQ Bond	181,235
97-1 SID	0
98-3 SID	0

Total Revenues \$ **5,164,221**

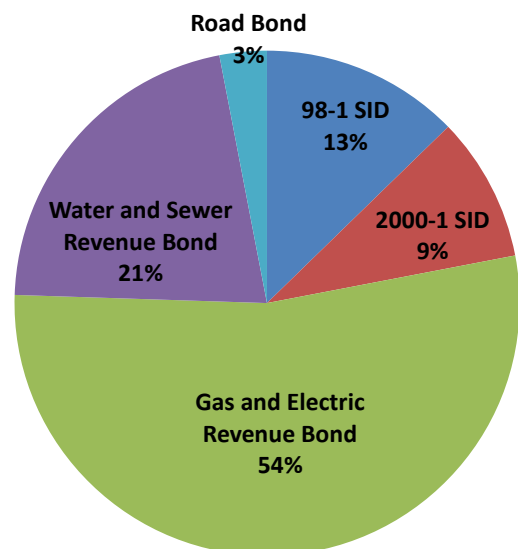
Total proposed appropriation **5,164,221**

Excess/Deficit Revenues over Appropriation \$ **0**

Debt Service Revenues



Debt Service Expenditures



2000-1 SID

Debt Purpose

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

Debt Schedule

The original amount borrowed for 2000-1 SID was \$11,935,000. In 2006 the 2000-1 SID was refunded to take advantage of the City's improved credit rating. These bonds require annual installments of interest and principal due beginning February 2007 through February 2021 bearing interest ranging from 8.25-8.35%. Debt service requirements to maturity are as follows:

2001 - 1 SID SUMMARY

Year	Regular Principal Due	Interest	Estimated Payment
2013	125,000	281,985	406,985
2014	144,000	271,672	415,672
2015	165,000	259,792	424,792
2016	217,000	246,196	463,196
2017-2021	2,767,000	750,338	3,517,338
Total	3,418,000	1,809,983	5,227,983

Fund 74: 2001 - 1 SID Debt Service Fund

DEBT

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
74-61-48100-9110 Transfer to General Fund			97,500			
74-61-48100-9146 Trfr to Road Cap Project Fund		277,129				
74-71-47174-4140 Banking Fees	15	30	33	200		100
74-71-47174-8111 Principal	151,000	111,000	695,000	166,000		125,000
74-71-47174-8121 Interest	370,175	357,638	348,480	343,696		281,985
74-71-47174-8151 Paying Agent Fee	25,447	22,461	27,024	25,000		25,000
74-71-47174-8152 Other Bond Expense			11,400			
74-71-47174-9110 Admin Charges to Gen. Fund	30,000	30,000	30,000	30,000		30,000
74-71-74000-4121 Attorney Fees	4,524	-	17,171			
74-81-74000-4174 Other Bond Expense	1,340					
74-81-74000-5001 Misc. - Expenses			11,276			
74-81-74000-6600 Reimbursement of Equity Buy-in	52,864					
Total Financing Uses:	635,365	798,258	1,237,885	564,896	-	462,085

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
74-00-34311-0000 Assessments- Collected	233,652	520,833	651,350	476,896	429,619	319,585
74-00-34865-0000 2000-1 SID Equity Buy In Water	27,804	120,153	52,331	30,000	52,960	52,000
74-00-34866-0000 2000-1 Equity Buy In Transporatio	35,971	142,252	62,847	35,000	62,187	62,000
74-00-34867-0000 2000-1 Equity Buy In Parks & Tra	13,950	56,730	24,180	13,000	24,800	25,000
74-00-37010-0000 Interest Earning	18,692	8,151	9,762	10,000	3,921	3,500
74-00-37011-0000 Interest Income- Special Accessm	-	-				
Total Financing Sources:	330,069	848,119	800,471	564,896	573,486	462,085

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(305,296)	49,861	(437,414)	-	573,486	-
Fund Balance (Deficit)- Beginning:	1,934,953	1,629,657	1,679,518	1,242,105	1,242,105	1,815,591
Fund Balance (Deficit)- Ending:	1,629,657	1,679,518	1,242,105	1,242,105	1,815,591	1,815,591

2005 A SID (98-1 SID)

Debt Purpose

The 2005 A SID (formerly known as 98-1 SID) was used for the construction and paving of approximately four miles of asphalt road and construction of a concrete curb planter. Additionally, funds were used to install a major sewer trunk line and other sewer collection improvements, constructing well and water systems improvements, telecommunication conduit and cabling, completing landscaping and park improvements, and replacing 12kV above ground electrical transmission lines.

Debt Schedule

In 2005, the 98-1 SID (now referred to as the 2005 A SID) was refunded to take advantage of the City's improved credit rating. This bond requires annual installments of interest and principal due beginning May 1, 2006 through May 1, 2013 bearing interest of 6.25%. The debt service requirements to maturity are as follows:

2005 A (SID 98-1)			
Year	Regular Principal Due	Interest	Estimated Payment
2013	563,000.00	35,188.00	598,188.00
Total	563,000.00	35,188.00	598,188.00

Fund 71: 2005 A SID (98-1 SID) SID Debt

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
71-00-47171-4140 Banking Fees	30		33	150	52	50
71-00-47171-8111 Principal	124,000	112,000	315,000	518,000	383,596	563,000
71-00-47171-8121 Interest	102,000	94,250	87,250	67,564	67,563	35,188
71-00-47171-8151 Paying Agent Fee	11,437	16,338	9,395	15,000	7,871	15,000
71-71-47171-9110 Admin Charges to General Fund	19,000	19,000	20,000	20,000	20,000	20,000
71-81-71000-4121 Attorney Fees	1,134			-	7,600	
71-81-71000-5001 Misc. Expenses			11,259			
71-81-71000-6600 Reimbursement of Equity Buy-In					19,478	
Total Financing Uses:	257,601	241,588	442,937	620,714	506,160	633,238

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
71-00-34311-0000 Assessments- Collected	76,983	132,225	182,175	563,714	395,893	562,738
71-00-34855-0000 Equity Buy-In/Impact Fee	23,870	71,610	21,006	15,000	19,675	20,000
71-00-34856-0000 98-1 SID Equity Buy In Trans	19,784	57,456	20,828	14,000	20,520	20,000
71-00-34857-0000 98-1 SID Equity Buy In SW	3,549	6,552	2,262	2,000	2,340	2,000
71-00-34858-0000 98-1 SID Equity Buy In Power	14,786	30,195	12,279	9,000	10,980	10,000
71-00-34865-0000 98-1 SID Equity Buy In Water	15,730	47,762	17,074	12,000	17,160	17,000
71-00-37010-0000 Interest Income	13,045	4,845	5,319	5,000	1,574	1,500
71-00-37011-0000 Interest Income- Special Accessments	-					
71-00-39111-0000 Bond Proceeds						
Total Financing Sources:	167,747	350,645	260,942	620,714	468,142	633,238

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(89,854)	109,057	(181,995)		(38,018)	
Fund Balance (Deficit)- Beginning:	2,270,286	2,180,432	2,289,489		1,353,977	1,315,959
Fund Balance (Deficit)- Ending:	2,180,432	2,289,489	1,353,977		1,315,959	1,315,959

Water & Sewer Revenue Bond

Debt Purpose

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

wells, pumps, and storage tanks. The sewer system includes collectors, interceptors for the entire City and a sewer treatment facility for the South Service Area.

Debt Schedule

The original amount borrowed with the Water & Sewer Revenue Bond was \$8,700,000. The Series 20007 Revenue Bonds were issued to retire the series 2000 Bonds. An additional amount was borrowed to fund new wells, a 2,000,000 gallon water storage tank, and purchase water rights through CWP. These bonds require annual installments of interest and principal due beginning November 2008 through November 2031 bearing interest of 6.25%. The debt service requirements to maturity are as follows:

Water & Sewer Revenue Bond			
Year	Principal	Interest	DS Pmt
2013	325,000	738,326	1,063,326
2014	320,000	724,512	1,044,512
2015	335,000	710,912	1,045,912
2016	360,000	696,676	1,056,676
2017-2021	2,370,000	3,207,630	5,577,630
2021-2026	3,365,000	2,535,778	5,900,778
2027-2031	6,155,000	1,558,250	7,713,250
2032-2036	1,975,000	98,750	2,073,750
Total	\$ 15,205,000	\$ 10,270,834	\$ 25,475,834

Fund 76: Water & Sewer Bond Debt Service

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
76-71-47176-8111 Principal	385,000	340,000	280,000	290,000	290,000	325,000
76-71-47176-8121 Interest	395,062	763,307	755,525	749,926	749,926	738,325
- Transfer to Water Fund Operations	39,896	-				
Transfer to Water Capital Projects	33,325	-				
76-71-47176-8151 Paying Agent Fee	5,600	3,000	4,000	5,000	5,600	6,000
Total Financing Uses:	858,883	1,106,307	1,039,525	1,044,926	1,045,526	1,069,325

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
76-00-37010-0000 Interest	6,501	4,332	8,362		1,166	1,000
76-00-38112-0000 Transfer In From WW Impact Fee Fu	-	89,954	80,000	80,000	80,000	
76-00-38151-0000 Transfer In From Water Fund		560,916	534,119	414,918	414,918	459,380
76-00-38152-0000 Transfer In from Sewer Fund	-	497,670	606,826	550,008	550,008	608,945
76-00-39000-0000 Bond Proceeds-Capitalized Interest	1,218,171	-				
	-					
Total Financing Sources:	1,224,672	1,152,872	1,229,307	1,044,926	1,046,092	1,069,325

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	365,789	46,565	189,782		566	-
Fund Balance (Deficit)- Beginning:	-	365,789	412,354	602,136	602,136	602,702
Fund Balance (Deficit)- Ending:	365,789	412,354	602,136	602,136	602,702	602,702

DEBT

DEQ Bond

Debt Purpose

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

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%.

DEQ BOND			
Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2013	117,000	64,235	181,235
2014	130,000	63,000	193,000
2015	157,000	61,565	218,565
2016	183,000	59,865	242,865
2017-2021	1,385,000	263,275	1,648,275
2022-2026	2,170,000	174,150	2,344,150
2026-2030	2,340,000	48,800	2,388,800
Total	6,482,000	734,890	7,216,890

Fund 76: DEQ

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
76-71-47176-8112 Principal	-	-	78,000	105,000	105,000	117,000
76-71-47176-8122 Interest	-	53,032	62,530	63,345	65,870	64,235
Paying Agent Fee	-	1,800		2,000		
Total Financing Uses:	-	54,832	140,530	170,345	170,870	181,235

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
76-00-38152-0000 Transfer In from Sewer Fund	-	-	140,530	170,345	170,345	181,235
Transfer In from Sewer Impact Fee Fund						
Total Financing Sources:	-	-	140,530	170,345	170,345	181,235

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	-	(54,832)	-	-	(525)	-
Fund Balance (Deficit)- Beginning:	-	-	(54,832)			(109,664)
Fund Balance (Deficit)- Ending:	-	(54,832)	(54,832)	-		(109,664)

DEBT

Gas & Electric Revenue Bond

Debt Purpose

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

Debt Schedule

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

2005 Gas & Electric Revenue Bond			
Year	Principal	Interest	DS Pmt
2013	790,000	862,680	1,652,680
2014	870,000	833,056	1,703,056
2015	955,000	798,256	1,753,256
2016	1,045,000	760,056	1,805,056
2017-2021	6,540,000	2,996,320	9,536,320
2022-2026	8,360,000	1,212,904	9,572,904
Total	\$ 18,560,000	\$ 7,463,272	\$ 26,023,272

2011 Gas & Electric Revenue Bond			
Year	Principal	Interest	DS Pmt
2013	605,000	407,556	1,012,556
2014	565,000	393,944	958,944
2015	530,000	382,644	912,644
2016	485,000	370,719	855,719
2017	445,000	179,903	624,903
2018	405,000	342,006	747,006
2019	420,000	325,806	745,806
2020	445,000	152,403	597,403
2021	470,000	282,556	752,556
2022	490,000	259,056	749,056
2023-2031	5,505,000	1,292,075	6,797,075
Total	\$ 10,365,000	\$ 4,388,669	\$ 14,753,669

Fund 75: Gas & Electric Bond Debt

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
75-71-47175-8111 Principal Series 2005	515,000	580,000	1,100,909	715,000	715,000	790,000
75-71-47175-8121 Interest Series 2005	950,230	932,119	911,819	888,599	888,599	862,680
75-71-47175-8111 Principal Series 2011						605,000
75-71-47175-8121 Interest Series 2011						407,556
75-71-47175-8155 Letter of Credit Fee		-				
75-71-47175-8156 Remarketing Fee		-				
75-71-47175-8151 Paying Agent Fee	2,000	2,000	8,200	2,000	2,000	2,264
75-00-39111-0000 Bond COI					143,294	
Total Financing Uses:	1,467,230	1,514,119	2,020,928	1,605,599	1,748,893	2,667,500

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
75-00-37010-0000 Interest Earnings	11,799	2,033	4,231	5,000	3,770	7,500
75-00-38113-0000 Transfer in from Electric Impact Fee			220,000			
75-00-38153-0000 Transfer In from Electric Fund	1,000,000	900,000	692,546	768,290	768,290	1,596,000
75-00-38155-0000 Transfer In from Gas Fund	710,000	845,000	639,273	832,310	832,310	1,064,000
75-00-39000-0000 Bond Proceeds-Capitalized Interest						
75-00-39111-0000 Bond Proceeds					143,294	
Total Financing Sources:	1,721,799	1,747,033	1,556,050	1,605,600	1,747,664	2,667,500

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	254,569	232,914	(464,878)		(1,229)	(0)
Fund Balance (Deficit)- Beginning:						-
Fund Balance (Deficit)- Ending:	-	-	-	-	-	-

DEBT

Road Bond

Debt Purpose

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

Debt Schedule

These bonds require semiannual payments of interest and annual payments of Principal due September 1, 2005 through September 1, 2014, bearing interest ranging from 2.52 to 4.5%. The debt service requirements to maturity are as follows:

Excise Tax Road Bond			
Year	Regular Principal Due	Additional Principal Due	Estimated Payment
2013	134,000	15,588	149,588
2014	139,000	9,635	148,635
2015	146,000	3,285	149,285
Total	419,000	28,508	447,508

Fund 79: Road Bond

Fund 79- Road Bond

EXPENDITURES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
79-00-47179-8111 Principal	115,000	119,000	374,940	128,000	128,000	134,000
79-00-47179-8121 Interest	35,520	31,137		21,176	21,176	15,588
79-00-47179-8151 Paying Agent Fee	1,250	7,550		1,500	1,250	1,250
Total Financing Uses:	151,770	157,687	374,940	150,676	150,426	150,838

REVENUES	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
79-00-38100-0000 Transfer In From General Fund- Streets	151,004	150,137		150,676	150,676	150,838
79-00-38118-0000 Transfer In From Trans. Imp. Fees			150,862			
Total Financing Sources:	151,004	150,137	150,862	150,676	150,676	150,838

BALANCE SUMMARY	2009 Actual	2010 Actual	2011 Actual	2012 Approved	2012 Projected	2013 Proposed
Excess (Deficiency) of Financing Sources over Financing Uses:	(766)	(7,550)	(224,078)		250	-
Fund Balance (Deficit)- Beginning:	13,478	12,712	5,162		(218,916)	(218,666)
Fund Balance (Deficit)- Ending:	12,712	5,162	(218,916)		(218,666)	(218,666)

DEBT

Vision, Mission, Values



Vision:

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

Mission:

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

Values:

Customer Service

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

Valued Employees

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

Financial Management

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

Operating Principles

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



Section VII

EAGLE
MOUNTAIN

Appendix

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Principal Employers

CITY OF EAGLE MOUNTAIN
Principal Employers
Current Year and Nine Years Ago

2011			2002 (1)		
		Percentage of Total City			Percentage of Total City
Employees	Rank	Employment	Employees	Rank	Employment
284	1	48.80%	N/A		N/A
121	2	20.79%	N/A		N/A
50	3	8.59%	N/A		N/A
35	4	6.01%	N/A		N/A
25	5	4.30%	N/A		N/A
16	6	2.75%	N/A		N/A
16	7	2.75%	N/A		N/A
15	8	2.58%	N/A		N/A
10	9	1.72%	N/A		N/A
10	10	1.72%	N/A		N/A
582		88.18%	N/A		N/A

Demographics

CITY OF EAGLE MOUNTAIN
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar	Population	Personal Income	Per Capita Personal Income	Unemployment Rate*
2002	6,488	84,753,806	\$13,063	5.8
2003	7,828	91,228,049	\$11,654	5.3
2004	8,760	113,351,016	\$12,940	4.8
2005	12,332	133,613,457	\$10,835	4.0
2006	17,391	202,998,196	\$11,673	2.9
2007	19,890	248,855,393	\$12,512	2.5
2008	22,309	271,043,036	\$12,149	3.2
2009	23,000	292,965,933	\$12,738	5.2
2010	21,415	299,270,206	\$13,975	7.1
2011	22,500	297,656,898	** \$13,229	7.5

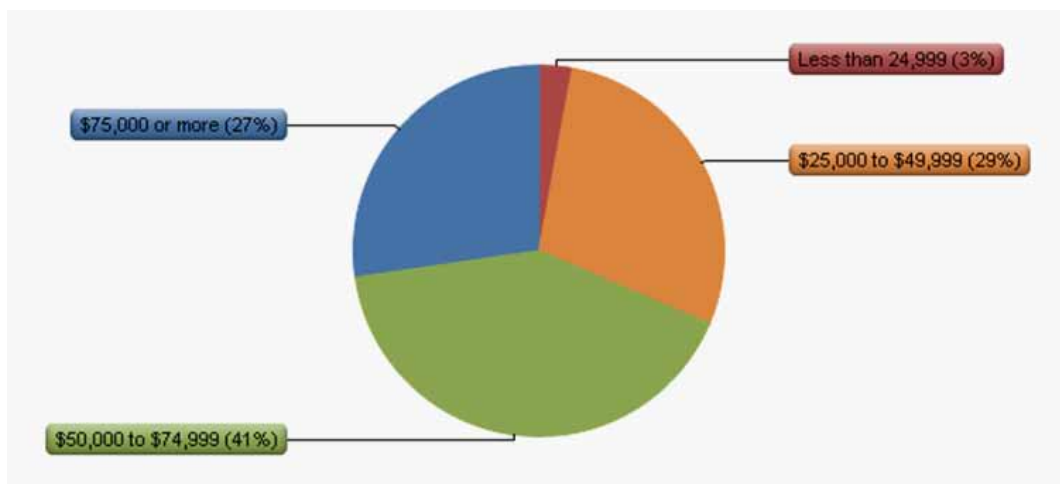
Fire Dept Comparison

	Population	Connections	Revenues		EXPENSE		REVENUE	Fire Stations	Fire Fleet	Ambulance	Inspections
			Property	Sales	Fire	Ambulance	Amb. Revs				
Eagle Mtn	23,000	58000	\$ 1,085,323		\$ 1,136,175	\$ 82,000	\$ 223,321	2	12	2	
American Fork	26,982	7900	\$ 3,285,200	\$ 4,700,000	\$ 540,000	\$ 1,400,000	\$ 1,140,000	1			
Lehi	48,717	16000	\$ 4,500,000	\$ 4,800,000	\$3,381,255		\$ 479,275	2	11	3	
Pleasant Grove	34,435		\$ 2,530,000	\$ 3,625,000	\$1,879,618		\$ 292,642	1			
Spanish Fork	35,659	9900	\$ 1,779,880	\$ 4,020,000	\$ 521,441	\$ 513,885	\$ 619,885	1	8		
Murray	46,746	16,701	\$ 6,429,184	\$ 12,694,220	\$6,659,094		\$ 900,000	4	6		2,017
Ogden	83,171		\$ 9,953,856	\$ 12,550,000	\$ 7,614,050	\$ 4,939,844	\$ 5,489,625	5	11	9	
S. Jordan	50,418		\$ 7,379,908	\$ 8,301,690	\$ 4,162,591		\$ 584,497	2			1,537
W. Jordan	104,969	19913	\$ 10,127,235	\$ 13,404,929	\$9,353,437		\$ 1,176,329	4	6	5	
Farmington	18,275		\$ 2,597,720	\$ 1,802,477	\$ 458,347	\$ 269,106		1			
Centerville	15,335				\$ 748,542						
Kaysville	27,300		\$ 1,429,796	\$ 2,865,286	\$ 483,156	\$ 565,430	\$ 388,818	1	12		
Springville	28,900		\$ 2,800,000	\$ 3,800,000	\$ 655,219	\$ 284,782	\$ 295,306	2	2		

\$ 6 \$ 5

Average Household Income

Answer	Response	%
Less than 24,999	24	3%
\$25,000 to \$49,999	236	29%
\$50,000 to \$74,999	342	41%
\$75,000 or more	226	27%
Total	828	100%



Fire Dept Comparison

RESPONSES			STAFF			EFFICIENCY MEASUREMENTS				
Fire Response	Medical Response	Combined Responses	FTE's	PTE's	Volunteer	ISO	Response	Expend/Capita	FTEs/1,000 pop	Response/Expend
	395	694	11			6/9	11.65	\$ 43.25	0.48	\$ 1,433.51
		2,300	10.08	50.00	20	5/9	8.50	\$ 29.65	0.37	\$ 347.83
		2,322	30	9.35		5	10.31	\$ 59.57	0.62	\$ 1,249.78
267	592	859	15				5.62	\$ 46.09	0.44	\$ 1,847.47
800	1,500	2,300	0	4.00	26	5/9	9.91	\$ 11.65	0.00	\$ 180.63
1,231	3,781	5,012	65		2	4	4	\$ 123.20	1.39	\$ 1,149.06
		14,556	113			3		\$ 84.94	1.36	\$ 485.32
		2,546	47		1	4	4	\$ 70.97	0.93	\$ 1,405.38
1,699	3,361	5,060	86			4	4.5	\$ 77.90	0.82	\$ 1,616.03
		860	2	33.00				\$ 39.81	0.11	\$ 845.88
								\$ 48.81	0.00	#DIV/0!
403	824	1,227	2	35.00		5	8	\$ 24.17	0.07	\$ 537.71
		1,460	5	4.26		5b	10	\$ 22.31	0.17	\$ 441.57

-Centerville is part of South Davis Metro Fire

-Boxes in **YELLOW** indicate numbers I still need to retrieve from the various Cities.

-Boxes in **RED** indicate the CITIES and their NUMBERS that stand out cost-wise. Their 1) Total Fire Department Expense and 2) STAFF sizes are LOWER than EMC's, but all except 1 (Farmington: 18,275) has bigger population sizes than EMC. According to this quick stat comparison, the City's in RED (their FIRE/AMB. Dept) tend to cost less than EMC's Fire/Ambulance DEPT, and get the 'BIGGEST BANG FOR ITS BUCK'.

-Boxes in **GREEN** indicate CITIES that have a bigger 1) population and 2) total budget in their FIRE/EMS DEPT, and thus have a higher 'Expense/Capita', but is justified with a lower 'Response/Expense' due to their INCREASED call volume (Combined Response calls). EMC has averaged about 676, 693, & 694 the past 3 years in response calls. The City's in green experience anywhere from 2,300-5,000 responses /year.

Citizen Survey

2011 Citizen Satisfaction Survey

This survey was conducted online during the month of July 2011, using Qualtrics survey software. Over 900 people started the survey. Of those, 886 indicated that they were 18-years-old or older, AND residents of Eagle Mountain. About 95 percent, or 839, of those 886 respondents fully completed the survey. With a sample size of 839 valid responses, and a 95 percent confidence level, the margin of error (confidence interval) is ± 3.32 percent for a population of 23,000. In other words, we are 95 percent confident that the true means for the overall population falls within ± 3.32 percent of the means calculated from this sample. At a 99 percent confidence level, the confidence interval is ± 4.37 percent.

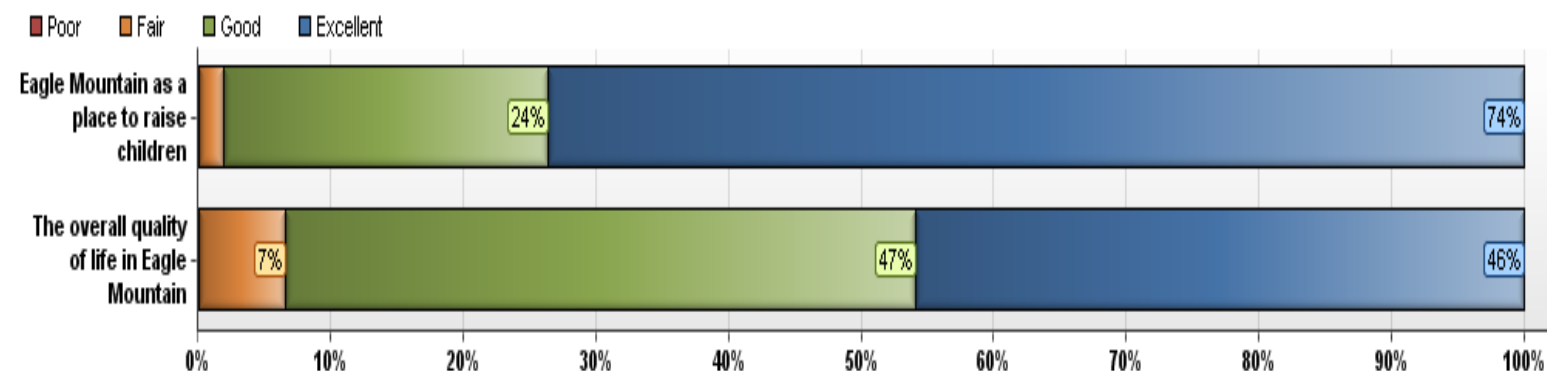
Surveys conducted online have certain limitations associated with convenience sampling. In other words, some people within a population have a higher tendency than others to participate in online surveys. This creates a systematic self-selection bias, meaning that participation was voluntary and participants could opt-out of completing the survey at any time. In order to overcome this limitation, residents were notified about the survey through numerous communication channels and offered a chance to win attractive incentives.

The follow report uses basic descriptive statistics to summarize the results:

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

Question	Poor	Fair	Good	Excellent	Responses	Mean
Eagle Mountain as a place to raise children	1	16	209	630	856	3.71
The overall quality of life in Eagle Mountain	1	58	418	405	882	3.39

NOTE: These questions were viewed by 886 respondents. Thirty respondents (about 3%) marked “Don’t Know” when rating “Eagle Mountain as a place to raise children.” The mean of 3.71 out of 4 indicates that the average response for the question was between “Good” (3) and “Excellent” (4), leaning toward “Excellent.” Another way to understand the mean is to calculate a percentage by dividing the

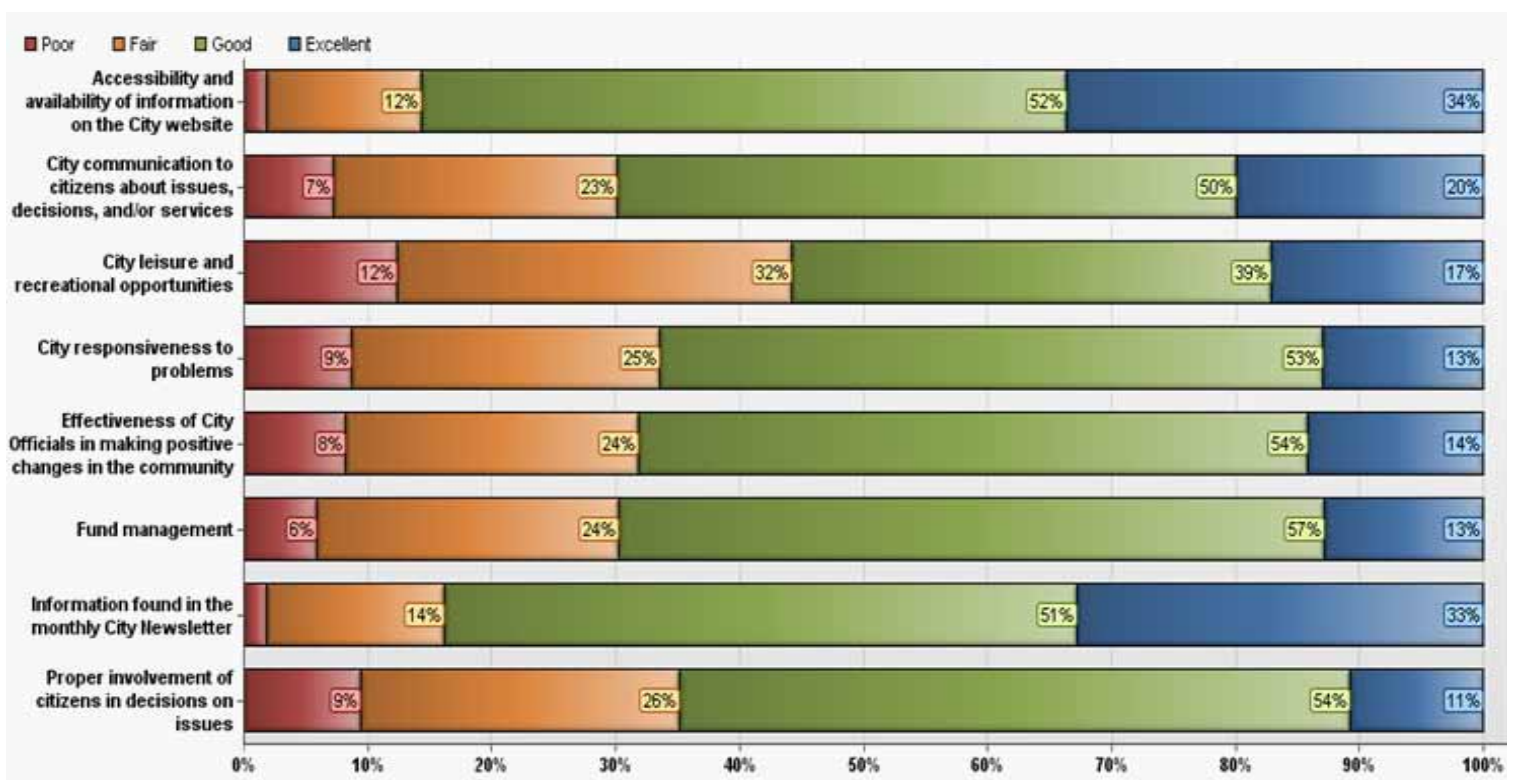


Citizen Survey

2. Please rate the following aspects of Eagle Mountain City government:

Question	Poor	Fair	Good	Excellent	Responses	Mean
Accessibility and availability of information on the City website	16	105	440	284	845	3.17
Information found in the monthly City Newsletter	16	123	440	282	861	3.15
City communication to citizens about issues, decisions, and/or services	60	188	412	164	824	2.83
Fund management	38	157	367	83	645	2.77
Effectiveness of City Officials in making positive changes in the community	62	180	410	108	760	2.74
City responsiveness to problems	66	190	408	99	763	2.71
Proper involvement of citizens in decisions on issues	68	185	390	78	721	2.66
City leisure and recreational opportunities	107	274	333	148	862	2.61

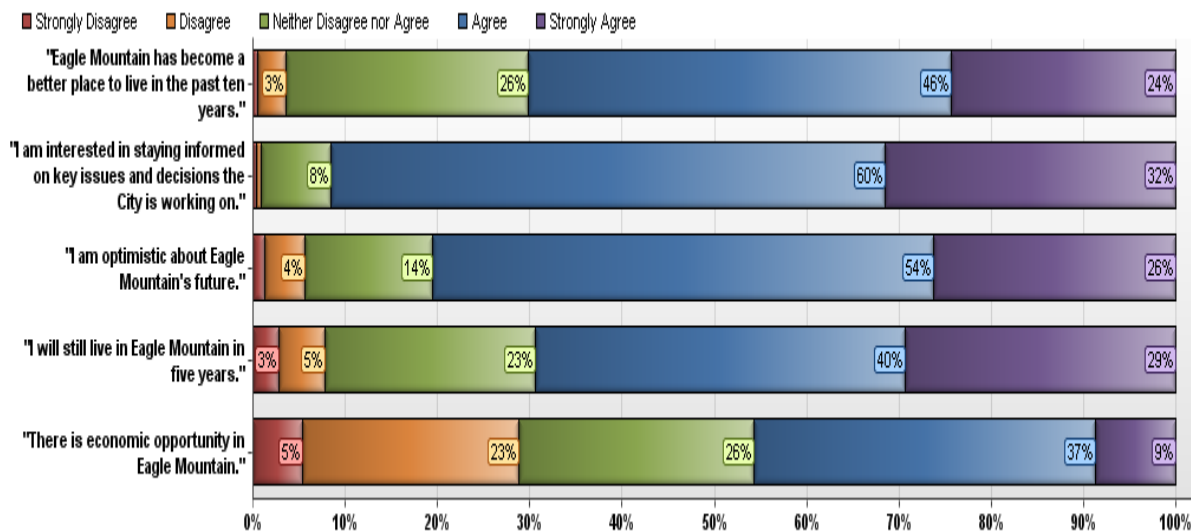
Note: These questions were viewed by 886 respondents. Any difference between the number of responses listed above and 886 is due to respondents marking “Don’t Know.” For example, when asked to rate City government’s “Fund Management,” 241 respondents (27%) marked “Don’t Know.” Of the remaining 645 respondents who answered the question, 13 percent marked “Excellent,” 57% marked “Good,” 24% marked “Fair,” and 6% marked “Poor.”



Citizen Survey

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

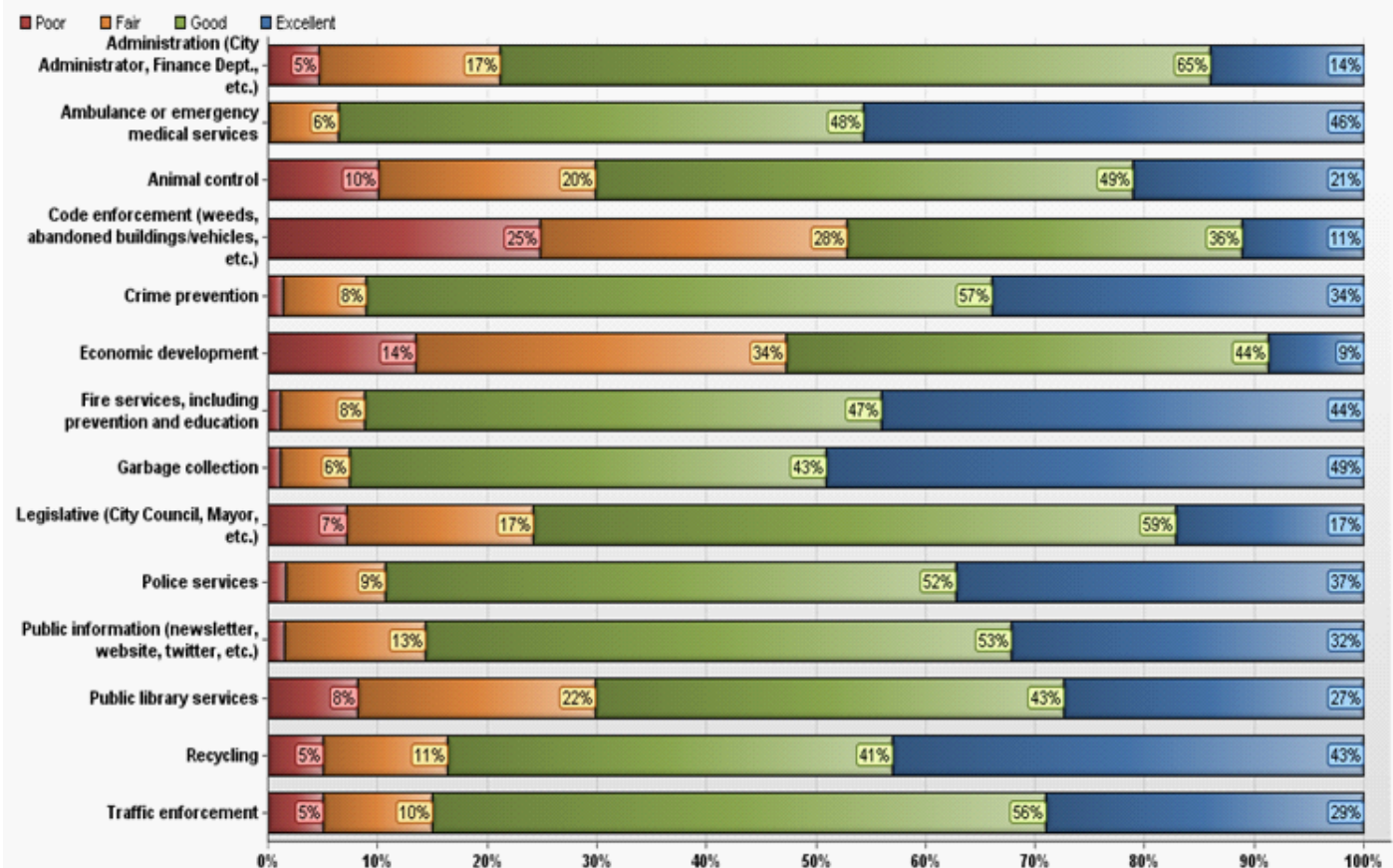
Question	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree	Responses	Mean
"I am interested in staying informed on key issues and decisions the City is working on."	3	5	66	527	277	878	4.22
"I am optimistic about Eagle Mountain's future."	11	38	122	476	231	878	4.00
"Eagle Mountain has become a better place to live in the past ten years."	5	27	230	402	214	878	3.90
"I will still live in Eagle Mountain in five years."	25	44	200	352	257	878	3.88
"There is economic opportunity in Eagle Mountain."	47	206	224	324	77	878	3.20



Citizen Survey

4. Please rate the quality of each of the following services in Eagle Mountain:

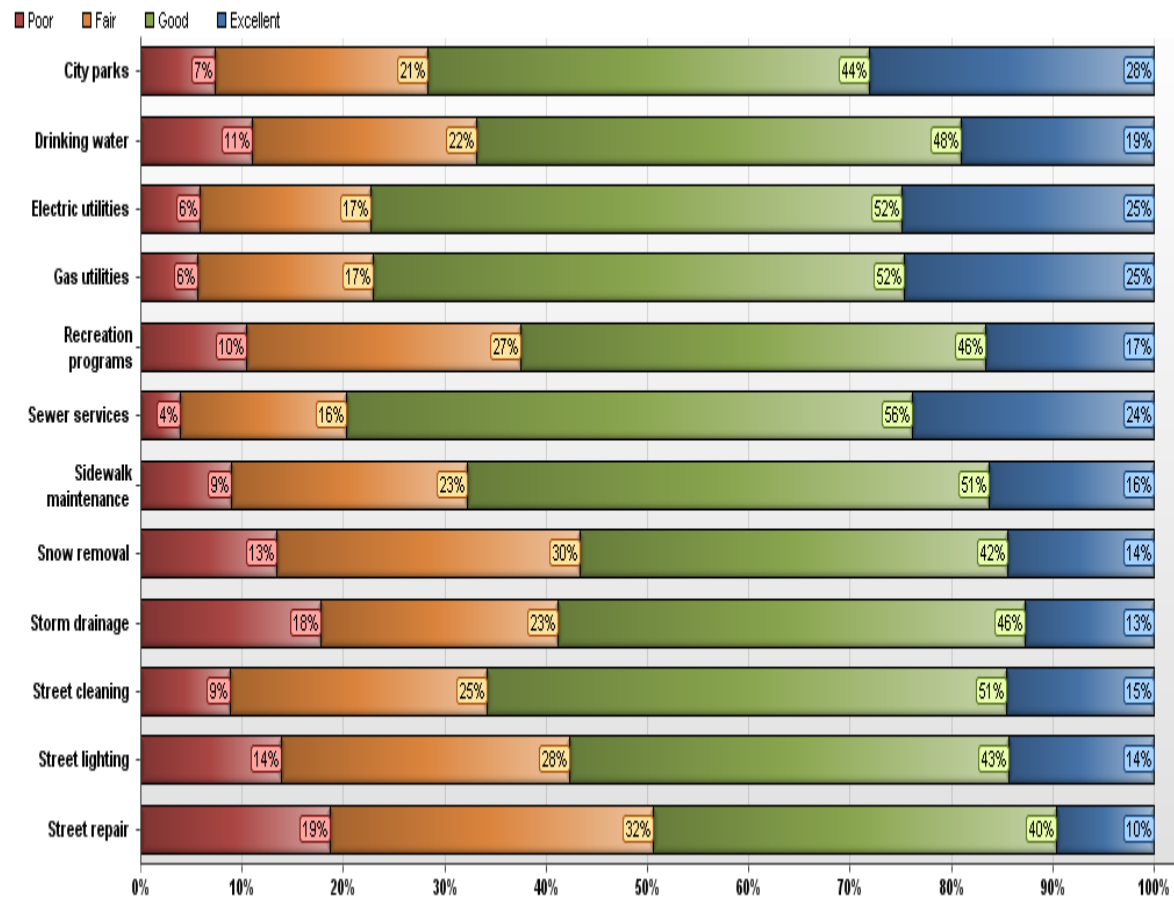
Question	Poor	Fair	Good	Excellent	Responses	Mean
Garbage collection	10	54	371	419	854	3.40
Ambulance or emergency medical services	1	41	314	299	655	3.39
Fire services, including prevention and education	8	57	350	326	741	3.34
Police services	12	68	386	276	742	3.25
Crime prevention	10	54	408	242	714	3.24
Recycling	39	88	315	334	776	3.22
Public information (newsletter, website, twitter, etc.)	13	109	452	272	846	3.16
Traffic enforcement	39	77	432	224	772	3.09
Public library services	59	156	308	197	720	2.89
Administration (City Administrator, Finance Dept., etc.)	30	106	416	90	642	2.88
Legislative (City Council, Mayor, etc.)	51	121	418	122	712	2.86
Animal control	65	128	317	136	646	2.81
Economic development	103	256	335	66	760	2.48
Code enforcement (weeds, abandoned buildings/vehicles, etc.)	197	222	286	88	793	2.33



Citizen Survey

5. Please rate the quality of each of the following services in Eagle Mountain:

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Sewer services	32	136	463	198	829	3.00
Electric utilities	50	144	449	213	856	2.96
Gas utilities	48	147	446	210	851	2.96
City parks	63	179	372	240	854	2.92
Drinking water	93	187	404	161	845	2.75
Sidewalk maintenance	72	187	414	131	804	2.75
Street cleaning	73	211	426	121	831	2.72
Recreation programs	78	204	344	125	751	2.69
Street lighting	118	243	370	122	853	2.58
Snow removal	109	243	343	117	812	2.58
Storm drainage	145	191	376	104	816	2.54
Street repair	159	270	338	82	849	2.40



Citizen Survey

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

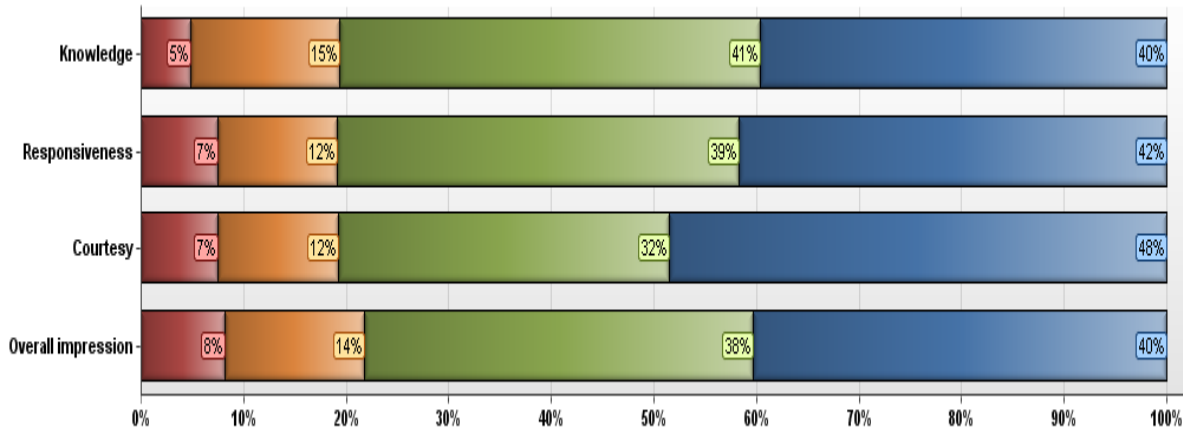
Answer	Response	%
Yes	592	70%
No	249	30%
Total	841	100%

7. Please rate the Eagle Mountain City employee you interacted with most recently:

NOTE: This question was only viewed by respondents who answered "Yes" to the previous question (i.e. they had contact with a City employee within the last 12 months).

Question	Poor	Fair	Good	Excellent	Responses	Mean
Courtesy	44	69	190	285	588	3.22
Responsiveness	44	68	230	245	587	3.15
Knowledge	28	85	239	231	583	3.15
Overall impression	48	80	223	237	588	3.10

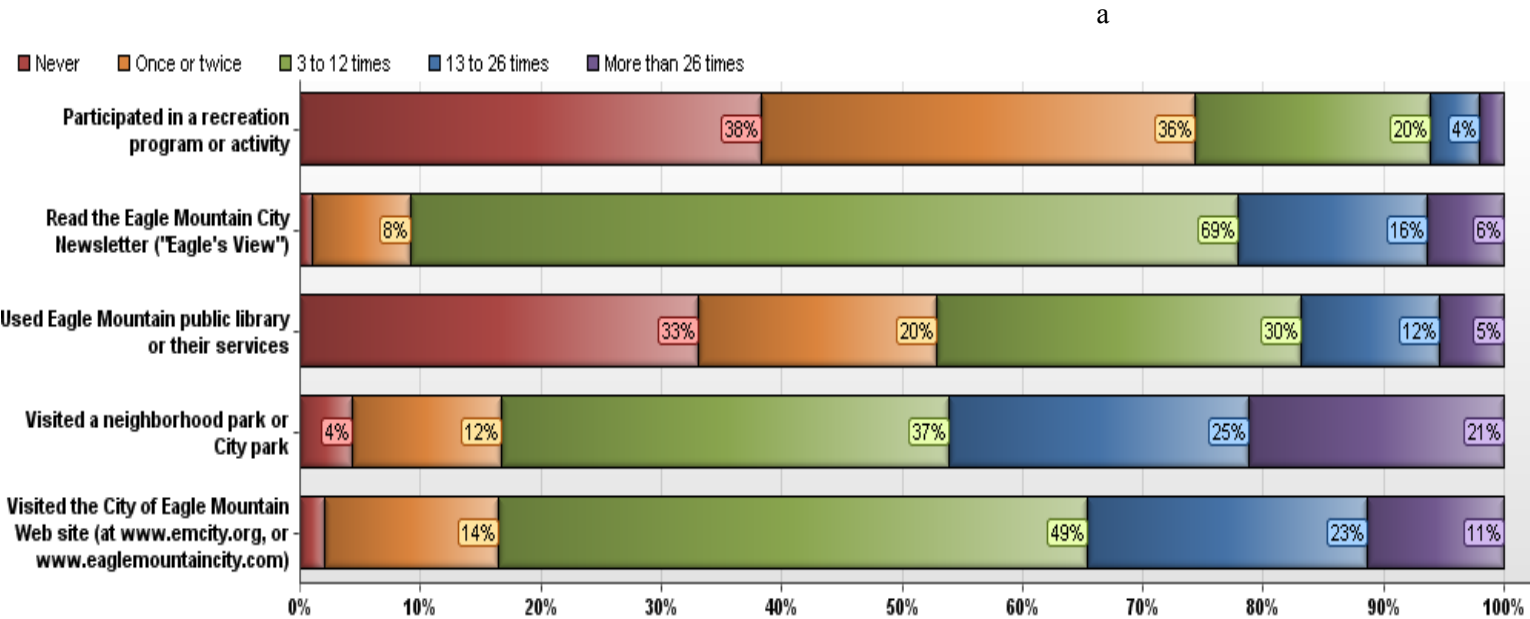
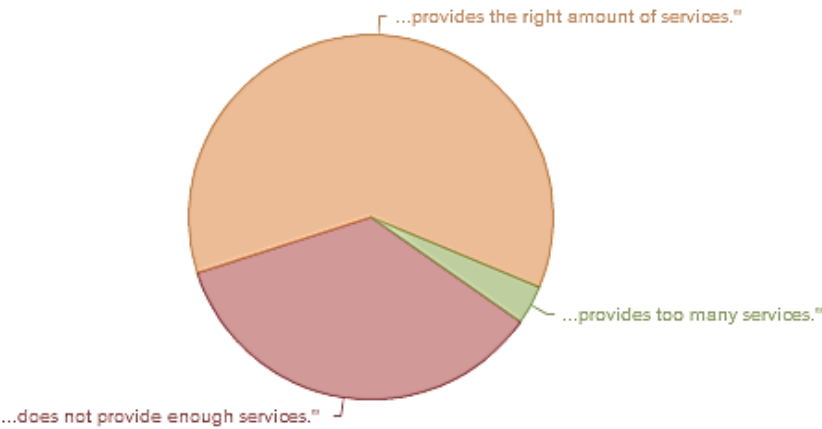
■ Poor
 ■ Fair
 ■ Good
 ■ Excellent



Citizen Survey

8. 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?

Question	Never	Once or twice	3 to 12 times	13 to 26 times	More than 26 times	Responses	Mean
Visited a neighborhood park or City park	37	106	319	213	182	857	3.46
Visited the City of Eagle Mountain Web site (at www.emcity.org , or www.eagle-mountaincity.com)	18	123	419	200	97	857	3.27
Read the Eagle Mountain City Newsletter ("Eagle's View")	9	70	589	134	55	857	3.18
Used Eagle Mountain public library or their services	283	170	259	99	46	857	2.36
Participated in a recreation program or activity	328	309	168	35	17	857	1.95



Citizen Survey

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

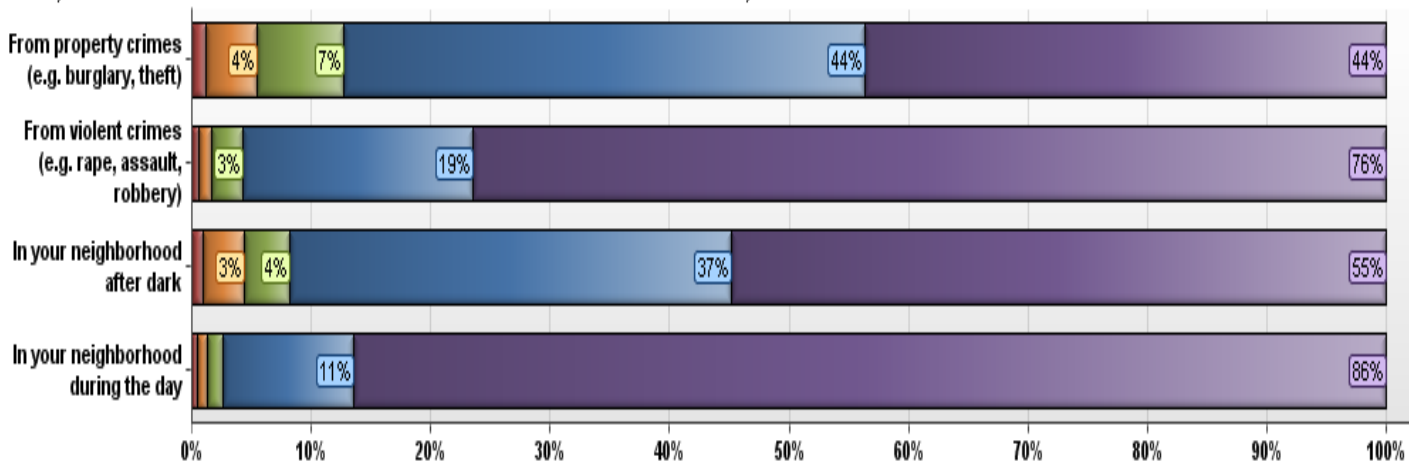
Answer	Response	%
...does not provide enough services."	247	35%
...provides the right amount of services."	428	61%
...provides too many services."	24	3%
Total	699	100%

Note: 187 respondents (21%) out of 886 marked "Don't Know."

10. Please rate how safe you feel in Eagle Mountain:

Question	Very Unsafe	Somewhat Unsafe	Neither Unsafe or Safe	Somewhat Safe	Very Safe	Responses	Mean
In your neighborhood during the day	4	7	11	93	734	849	4.82
From violent crimes (e.g. rape, assault, robbery)	5	9	22	163	647	846	4.70
In your neighborhood after dark	8	29	33	314	466	850	4.41
From property crimes (e.g. burglary, theft)	10	36	62	371	370	849	4.24

Very Unsafe Somewhat Unsafe Neither Unsafe or Safe Somewhat Safe Very Safe



Citizen Survey

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

Answer	Response	%
Yes	58	7%
No	791	93%
Total	849	100%

12. Was this crime (were these crimes) reported to police?

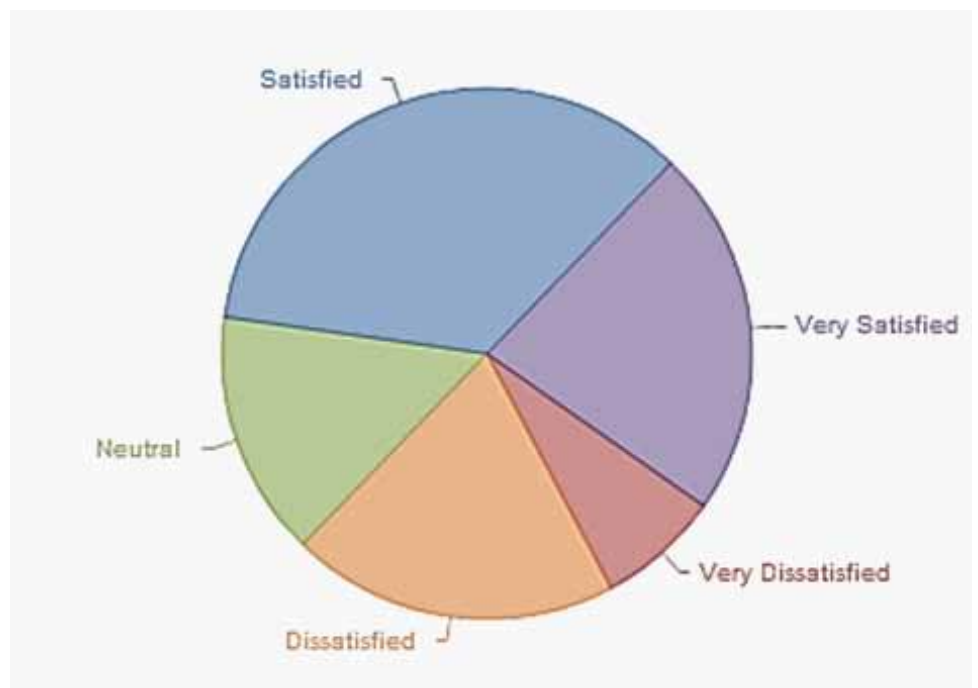
NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they were the victim of a crime within the last 12 months).

Answer	Response	%
Yes	39	70%
No	17	30%
Total	56	100%

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

NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they reported the crime(s) to police).

Answer	Response	%
Very Dissatisfied	3	8%
Dissatisfied	8	20%
Neutral	6	15%
Satisfied	14	35%
Very Satisfied	9	23%
Total	40	100%



Citizen Survey

14. What source do you use most often for news or information about Eagle Mountain?

NOTE: This question was optional.

Answer	Response	%
City Newsletter	423	50%
City Website	215	25%
Friends/Neighbors/Relatives	88	10%
Internet	79	9%
Newspaper	30	4%
Flyers	9	1%
Television	8	1%
Radio	1	0%
Total	853	100%

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

NOTE: This question was optional.

Question	Very Unlikely	Unlikely	Likely	Very Likely	Responses	Mean
Monthly City newsletter ("Eagle's View")	19	30	283	513	845	3.53
City website (www.eaglemountaincity.com)	22	64	302	453	841	3.41
E-mail notifications	59	190	315	263	827	2.95
Facebook	290	245	174	119	828	2.15
Mobile app	407	237	102	71	817	1.80
Twitter (@emcityorg)	590	174	29	30	823	1.39

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

Answer	Response	%
Strongly Favor	456	53%
Favor	246	29%
Neutral	101	12%
Oppose	34	4%
Strongly oppose	16	2%
Total	853	100%

Citizen Survey

17. Did you participate in any Pony Express Days 2011 events?

Answer	Response	%
Yes	563	66%
No	289	34%
Total	852	100%

18. Please rate the following aspects of Pony Express Days 2011:

NOTE: This question was optional and only viewed by respondents who answered "Yes" to the previous question (i.e. they participated in Pony Express Days 2011 events). Furthermore, it is important to consider the number of responses to each of the following questions.

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
The overall quality of Pony Express Days	1	21	250	235	507	3.42

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Clint Black concert	6	13	54	119	192	3.49

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Fireworks	3	13	149	189	354	3.48

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
PRCA Rodeo	7	9	63	105	184	3.45

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Grand Parade	4	42	180	190	416	3.34

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Demolition Derby	6	13	59	71	149	3.31

Question	Poor	Fair	Good	Excel-lent	Responses	Mean
Carnival	13	61	228	112	414	3.06

19. Please rate your level of interest in participating in a Community Garden (i.e. a collectively gardened area where residents may lease a raised bed garden plot for personal use):

Answer	Response	%
Definitely not interested	239	28%
Probably not interested	232	27%
Slightly interested	136	16%
Very interested	120	14%
Unsure	123	14%
Total	850	100%

Citizen Survey

20. Why are you not interested in participating in a community garden? (Please select all that apply)

NOTE: This question was optional and only viewed by those who indicated that they were not interested in participating in a community garden.

Answer	Response	%
I have my own garden	313	67%
I am unwilling to pay to lease a plot	156	33%
It would be inconvenient	128	27%
I am too busy	96	20%
I am concerned about vandalism, animals, etc.	83	18%
Gardening is unimportant to me	53	11%
Other	41	9%

21. How far would you be willing to travel to participate in a community garden?

Answer	Response	%
Within 1 mile	124	33%
Within my neighborhood	113	30%
Farther than 1 mile	57	15%
Within 1/2 mile	45	12%
Within 1/4 mile	41	11%
Total	380	100%

22. What is the maximum amount you would be willing to pay to lease a 4' x 8' garden plot for one growing season?

Answer	Response	%
\$10	199	52%
\$25	148	39%
\$50	30	8%
\$75	2	1%
\$100	1	0%
Total	380	100%

23. What is your sex?

NOTE: This question was optional.

Answer	Response	%
Female	549	65%
Male	296	35%
Total	845	100%

NOTE: These percentages probably do not represent the actual population. It is likely that the disproportionate response rate is due to access to the communication channels used to notify the public regarding the survey and individual willingness to complete the survey. The residents were informed about the survey through various means, including the City website, newsletter, and e-mail notifications, Twitter, utility bills, news articles, and word-of-mouth.

Citizen Survey

24. In which category is your age?

NOTE: This question was optional.

Answer	Response	%
18-24 years	38	4%
25-34 years	422	50%
35-44 years	250	30%
45-54 years	72	9%
55-61 years	29	3%
62 years or older	35	4%
Total	846	100%

25. How many years have you lived in Eagle Mountain?

NOTE: This question was optional.

Answer	Response	%
Less than 2 years	212	25%
2-4 years	267	32%
5-7 years	197	23%
8-10 years	81	10%
10-15 years	88	10%
More than 15 years	2	0%
Total	847	100%

26. Please indicate how many people in your home fit into the following age groups:

NOTE: This question was optional.

Question	1	2	3	4	5+	Responses
Younger than 5-years-old	192	223	43	2	0	460
5- to 9-years-old	226	132	28	4	0	390
10- to 14-years-old	165	78	15	3	1	262
15- to 17-years-old	99	21	1	0	0	121
18-years-old and older	69	597	64	29	14	773

NOTE: The average number of people in each age group, per household may be calculated by adding together the products of the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of people “Younger than 5-years-old” per household is $[192(1) + 223(2) + 43(3) + 2(4) + 0(5)] / 460 = (192 + 446 + 129 + 8 + 0) / 460 = 775 / 460 = 1.68$ people younger than 5-years-old per household.

Citizen Survey

27. What is the highest level of education you have completed?

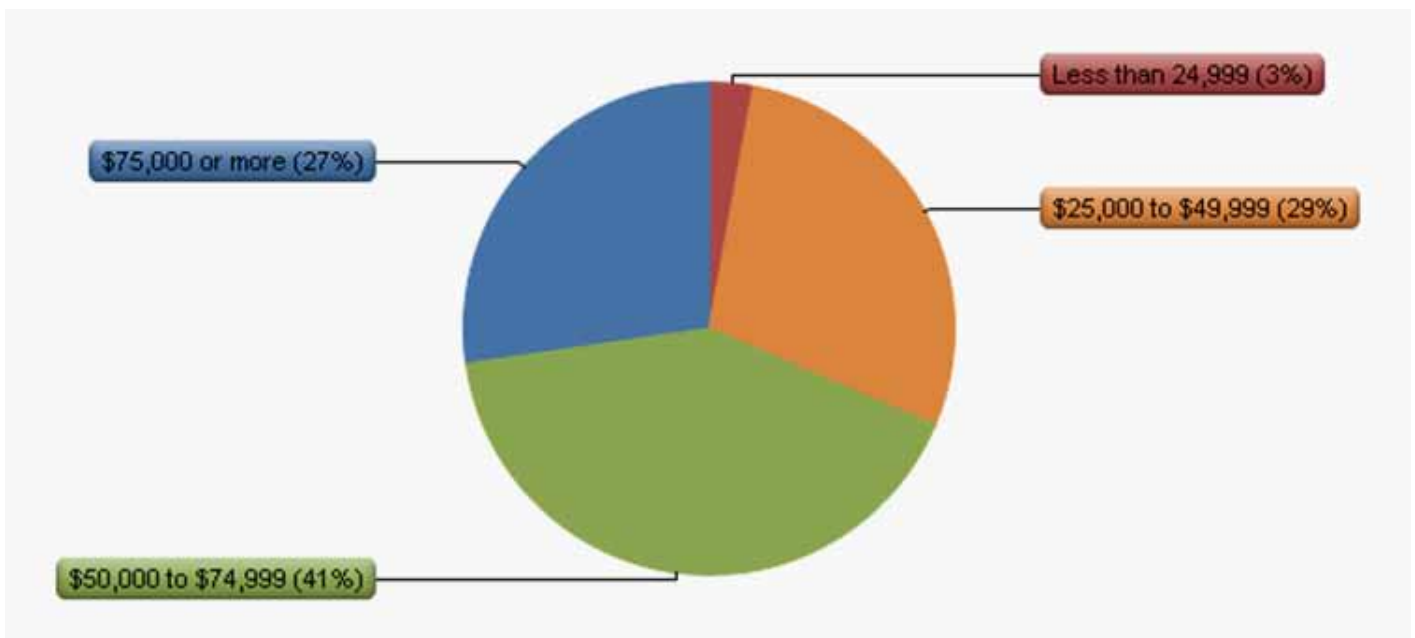
NOTE: This question was optional.

Answer	Response	%
Less than High School	3	0%
High School / GED	63	7%
Some College	258	31%
2-year College Degree	136	16%
4-year College Degree	300	36%
Master's Degree	75	9%
Doctoral Degree	2	0%
Professional Degree (JD, MD)	6	1%
Total	843	100%

28. What is your combined annual household income?

NOTE: This question was optional.

Answer	Response	%
Less than 24,999	24	3%
\$25,000 to \$49,999	236	29%
\$50,000 to \$74,999	342	41%
\$75,000 or more	226	27%
Total	828	100%



Citizen Survey

29. Please indicate how many adults in your household are...

NOTE: This question was optional.

Question	1	2	3	4	5+	Responses
Employed, part-time	222	24	2	3	0	251
Employed, full-time	584	186	15	3	0	788
Retired	37	19	0	0	1	57
Not currently employed	298	21	4	2	7	332

NOTE: The average number of adults per household, in each employment status may be calculated by adding together the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of "Employed, part-time" adults per household is $[222(1) + 24(2) + 2(3) + 3(4) + 0(5)] / 251 = (222 + 48 + 6 + 12 + 0) / 251 = 288 / 251 = 1.15$ adults employed part-time per household.

It should also be noted that some of the adults counted as "Not currently employed" might be stay-at-home parents who do not receive cash compensation or employment benefits for their services.

30.A Please indicate how many adults in your household work...

NOTE: This question was optional.

Question	1	2	3	4	Responses
Within Eagle Mountain	140	17	1	0	158
In another part of Utah County	319	85	7	2	413
In Salt Lake County	355	81	9	0	445
Outside of Utah and Salt Lake Counties	56	0	0	0	56

NOTE: The average number of adults per household, working in each of the listed areas may be calculated by adding together the responses multiplied by their respective column headers, and then dividing that sum by the total responses. For example, the average number of adults per household working within Eagle Mountain is $[140(1) + 17(2) + 1(3) + 0(4)] / 158 = (140 + 34 + 3 + 0) / 158 = 177 / 158 = 1.12$ adults per household working within Eagle Mountain.

It should also be noted that some of the adults counted as working "Within Eagle Mountain" might be stay-at-home parents who do not receive cash compensation for their services.

30.B Is the building you currently live in...

NOTE: This question was optional.

Answer	Response	%
Owned, with mortgage	747	89%
Rented	64	8%
Owned, without mortgage	30	4%
Occupied without paying rent	1	0%
Total	842	100%

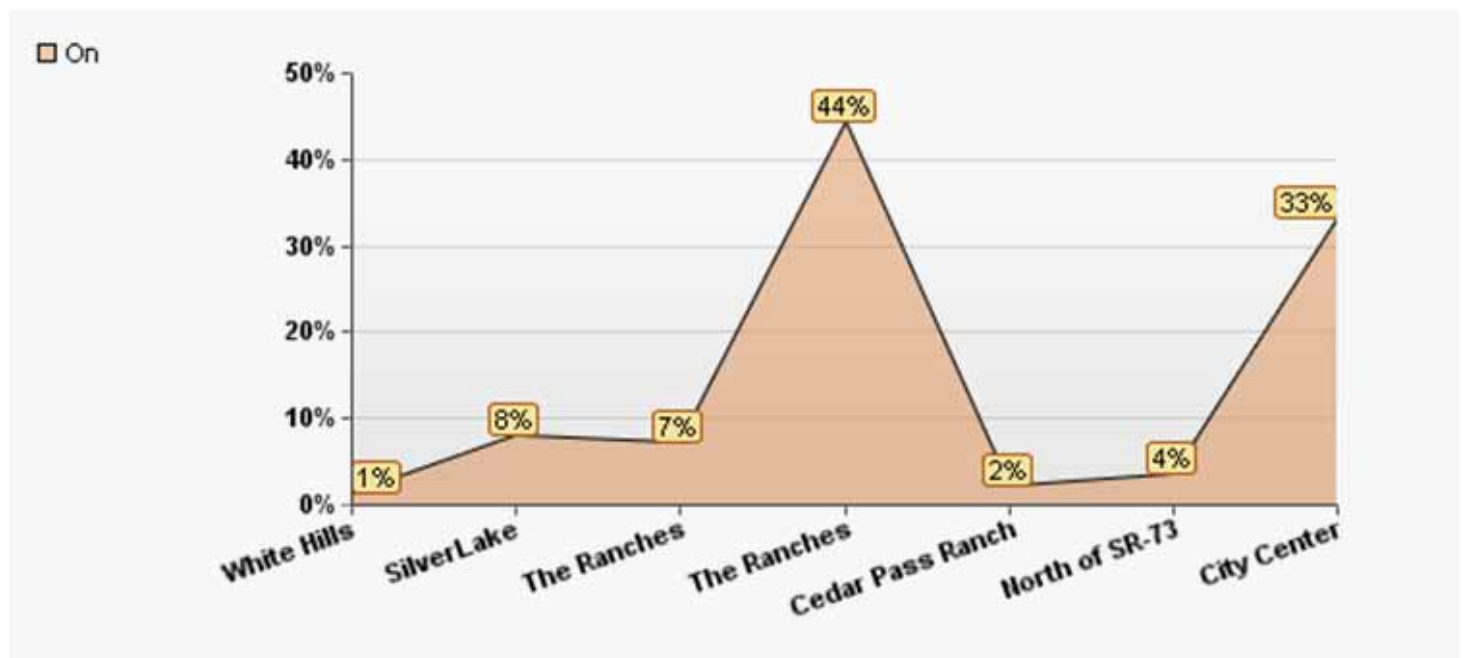
Citizen Survey

31. Please indicate which area of Eagle Mountain you live in by clicking and highlighting one of the six main areas below:

NOTE: This question was optional.

Question	On	Responses
White Hills	11	844
SilverLake	69	844
The Ranches	62	844
The Ranches	374	844
Cedar Pass Ranch	19	844
North of SR-73	30	844
City Center	280	844

NOTE: The total responses from “The Ranches” are $374 + 62 = 436$, or about 46%



32. What best describes the building you live in?

NOTE: This question was optional.

Answer	Response	%
Single-family house (detached from any other houses)	746	89%
Building with two or more apartments or condominiums	62	7%
Attached house (e.g. duplex or town home)	34	4%
Other (e.g. accessory or mother-in-law apartment)	0	0%
Total	842	100%

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	Center of Watershed Protection?
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
TERM	STANDS FOR

TERM	STANDS FOR
LOS	Level of Service
MAG	Mountainland Association of Governments
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
PXD	Pony Express Days
QNX	Real-time Computer Operating System
RAD	Rape Aggression Defense System
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
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
UDOT	Utah Department of Transportation
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.

Glossary

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 nonexpendable 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.

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.

Glossary

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

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

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

D

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

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

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

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

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

E

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

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

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

Glossary

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

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

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

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

EXPENSES: See Expenditures.

F

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

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

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

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

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

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

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

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

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Glossary

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

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

G

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

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

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

GENERAL FUND: The City's principal operating fund, which is supported by taxes, fees, and other revenues that may be used for any lawful purpose. The fund of the City that accounts for all activity not specifically accounted for in other funds. Includes such operations as police, fire, engineering, planning, finance and administration.

GENERAL GOVERNMENT: When a schedule refers to the "General Government," it includes the General Fund, Parks, Library, etc. in addition to all City property tax revenues and the related direct allocations to funds outside of the General Government.

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

J

JOINT FINANCING: The proposed program might be surveyed to determine whether certain projects are equally beneficial to other governmental agencies, authorities, or special districts and if joint financing can be arranged.

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

L

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

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

LIABILITY: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. NOTE: The term does not include encumbrances.

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

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

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

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

M

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

Glossary

MARGINAL COST: The increase in total cost associated with an increase in the amount of service provided; for example, if a new computer report was requested, its marginal cost would be predominantly the cost of the time it took to program it—assuming the computer is a sunk cost.

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

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

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

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

N

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

NET REVENUES: Revenues; less possible expenses; held by the revenue disbursing form.

NON MAJOR FUND: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10 percent of the revenues or expenditures of the appropriated budget should be considered a non major fund.

NON-PERSONNEL COST: Costs that do not involve people.

O

OBJECT OF EXPENDITURE: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include: personal services (salaries and wages); contracted services (utilities, maintenance contracts, travel); supplies and materials; and capital outlays.

OPERATING BUDGET: Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. Law usually requires the use of annual operating budgets. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. See Budget.

OPERATING EXPENSES: Proprietary fund expenses which are directly related to the fund's primary service activities.

Glossary

OPERATING TRANSFER-IN: Transfer (payment) from other funds, which are not related to rendering of services.

ORGANIZATIONAL UNIT: A responsibility center within a government.

OVERHEAD: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

P

PAY-AS-YOU-GO FINANCING: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET: A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

PERSONNEL COST: The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as **DIRECT COSTS** if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as **INDIRECT COSTS**.

PERSONNEL SERVICES: Includes total wages and benefits.

POSTING: The act of transferring to a **LEDGER** the data, either detailed or summarized, originally contained in a **JOURNAL** or other document of initial entry.

PROGRAM: A specific and distinguishable unit of work or service performed.

PROGRAM ACTIVITY: A specific and distinguishable unit of work or service performed.

PROPRIETARY FUNDS: Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period.

PURCHASE ORDER: A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

R

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

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

Glossary

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

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

RESERVE FUND FINANCING: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or “earmarked” operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

RESOURCES: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

REVENUE: The term designates an increase to a fund’s assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS: Revenue bonds frequently are sold for such projects as water and sewer systems. Such bonds usually are not backed by the full faith and credit of the local jurisdiction. For this same reasons, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

REVENUE ESTIMATE: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

S

SERVICE: A program or activity which does not produce; a tangible commodity but which nonetheless contributes to the welfare of others, e.g., mail escort, motorized surveillance of neighborhoods, investigation of burglaries, etc.

SERVICE OF OBJECTIVES: The specific achievements which a government hopes to make through the provision of a service. The intended result of an activity.

SERVICE PLAN: The methods by which a government plans to achieve its service objectives. The service plan is the basis upon which the annual budget should be built.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

SPECIAL ASSESSMENT BONDS: Bonds payable from the proceeds of **SPECIAL ASSESSMENTS**. These bonds are payable only from the collection of **SPECIAL ASSESSMENTS**, and occur in Special Improvement Districts (SIDs).

Glossary

SPECIAL DISTRICT: Special district are created in most cases to manage facilities that are supported by user charges. Toll roads and water and sewerage systems are examples of such facilities. Special districts with power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be self-supporting.

SPECIAL REVENUE FUNDS: General government funds where the source of revenue is dedicated and or restricted to a specific purpose.

START UP COST: Cost of planning and organizing a service (or new approach to an existing service) and obtaining the human, financial and physical resources required for its operation.

SUPPLIES AND SERVICES: All supplies and services such as: office supplies, professional services, and intergovernmental services.

SUNK COST: The cost that has already been incurred. For example, the cost of a previously purchased computer system.

T

TAX ANTICIPATION NOTES: Notes issued in anticipation of taxes which are retired usually from taxes collected.

TAX RATE LIMIT: The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer service.

TOTAL COST: The sum of all costs, direct and indirect, associated with the provision of a service.

U

UNIT COST: The cost required to produce a specific product or unit of service (e.g., the cost to purify one thousand gallons of water).

V

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

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

Glossary

W

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

Y

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