RESOLUTION NO. R- 36 -2025

A RESOLUTION OF EAGLE MOUNTAIN CITY, UTAH, ADOPTING THE EAGLE MOUNTAIN CITY TENTATIVE BUDGET FOR FISCAL YEAR 2025-2026 AND SETTING A PUBLIC HEARING FOR ADOPTION OF THE FINAL BUDGET

PREAMBLE

WHEREAS, on May 6, 2025, the Director of Administrative Services submitted a tentative budget to the City Council; and

WHEREAS, the City Council desires to adopt the tentative budget as required by State law; and

WHEREAS, the City Council desires to make the budget available for public review and comment at least ten days prior to the public hearing; and

WHEREAS, the City Council desires to set a public hearing for June 3, 2025, at 7:00 p.m. to receive additional public input on the budget; and

WHEREAS, the City Council desires to adopt the final budget on June 17, 2025;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Eagle Mountain City, Utah, as follows:

1. The City Council hereby adopts the tentative budget attached as Exhibit A.

2. The City Council will conduct a public hearing to review the final budget for Fiscal Year 2025-2026 on June 3, 2025, at 7:00 p.m.

3. The City Council plans to adopt the final budget for fiscal year 2025-2026 on June 17, 2024.

PASSED AND ADOPTED by the City Council of Eagle Mountain City, Utah, this 6th day of May 2025.

EAGLE MOUNTAIN CITY, UTAH

Tom Westmoreland, Mayor

ATTEST:

Gina L. Olsen, MMC
City Recorder

EAGLE MOUNTAIN 19 96 CORPORATE SEAL

CERTIFICATION

The above Resolution was adopted by the City Council of Eagle Mountain City, Utah on the 6th day of May 2025.

Those voting yes:	Those voting no:	Those excused:	Those abstaining:
☑ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham	☐ Donna Burnham
☑ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark	☐ Melissa Clark
☑ Jared Gray	☐ Jared Gray	☐ Jared Gray	☐ Jared Gray
☐ Rich Wood	☐ Rich Wood	☑ Rich Wood	☐ Rich Wood
☑ Brett Wright	☐ Brett Wright	☐ Brett Wright	☐ Brett Wright

EAGLE MOUNTAIN 19 96 CORPORATE SEAL

Gina L. Olsen, CMC
City Recorder

Exhibit A

Eagle Mountain City Tentative Budget
FY 2025-2026

Elected Officials

Tom Westmoreland, Mayor

Donna Burnham, City Council Member

Melissa Clark, City Council Member

Jared Gray, City Council Member

Rich Wood, City Council Member

Brett Wright, City Council Member

Budget Officer

Benjamin Reeves, City Manager

Prepared By

Kimberly Ruesch, Administrative Services Director

Terrence Dela Peña, Finance/Management Analyst

Mark Mower, Accountant

Maria Loza, Finance Specialist

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Reader’s Guide

Introduction

Provides an overview of Eagle Mountain City, which includes the budget message, vision, mission, strategic goals, city officers, organizational chart, demographics and community profile. An overview of the City's budget process, budget calendar, fund descriptions, fund structure, and the adopted financial policies. Details of the budgetary process and financial policies that provide a general framework of goals and objectives for the operating budget, debt management, financial reserves, financial reporting, and the capital budget.

Executive Summary

An overview of budget total, priorities, issues, short-term factors, a strategic plan, and a five-year perspective on the financial condition of the City's major appropriated funds offers long-range context for the City Council to use in making budgetary decisions for the upcoming fiscal year.

Fund Summary Overview

Provides the three-year consolidated financial schedules (revenue and expenses), revenue and expenditure detail by fund and type, and fund balance summaries.

Department Budget Pages

Delivers an overview of the City's Strategic Priorities and performance measures for each department. This section also includes Departmental Budget Summaries that describe a purpose, budget highlights, expenditures by type, and authorized personnel.

Funding Sources Overview

Lists current revenue and historical revenue trends from various sources.

Capital Improvement Plan

The Capital Improvement Program is a five-year financial plan for acquiring, constructing, expanding, or rehabilitating infrastructure and capital assets. Project listings and descriptions are included in this section.

Debt Service Overview

Provides information on city debt and how the City accounts for the accumulation of, and the payment of, general long-term principal and interest.

Transmittal Letter

May 6, 2025

Mayor Westmoreland and City Council Members:

I am pleased to present the proposed tentative budget for Eagle Mountain City's fiscal year 2026 covering July 1, 2025 through June 30, 2025, hereafter referred to as the FY 2026 budget totaling $114M.

This budget reflects our commitment to responsible financial management and is designed to advance the City's strategic goals and objectives. The proposed budget covers projected revenues and expenditures for the General, Enterprise, Capital Project, Special Revenue, and Debt Service, funds of the City. The General Fund budget as proposed is balanced.

STRATEGIC GOALS

Our proposed budget aligns with the City Council's strategic goals:

1. ***Robust Infrastructure Networks***: We have allocated funds for road maintenance, water and sewer system upgrades, and park enhancements. These investments will support our growing community.
2. ***Diverse Economic Growth***: The budget includes a downtown master plan, and continuation of the General Plan update that furthers our efforts to establish Eagle Mountain as a home to businesses of all sizes. We aim to diversify our local economy and create job opportunities for workers at any stage of their careers.
3. ***Unique Reputational Evolution***: We will develop partnerships between Neighborhood Improvement and community groups, non-profits, and other service organizations as we work to create property clean up and assistance programs to improve neighborhoods. We will establish a robust Business Expansion and Retention Program.
4. ***Dynamic Service Enhancement***: Funding to support improved public engagement through the City website; the evaluation of level of service expectations for sports and recreation programs; investment in smart city technologies; and training opportunities for employee development.
5. ***Proactive Generational Planning***: We will develop a long-term strategy to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations. The proposed budget helps further this objective by providing funding to update master plans and impact fee improvement plans.
6. ***Interactive Environmental Stewardship***: We will continue our efforts to establish codes and other protections along the critical wildlife migration corridor and implement a city-wide tree maintenance program.

CITY GROWTH AND CHALLENGES

Eagle Mountain continues to experience remarkable growth. Our population has surged, attracting new residents seeking a high quality of life, excellent schools, and recreational opportunities. However, rapid growth also brings challenges:

1. ***Infrastructure Demands***: Our roads, utilities, and public facilities must keep pace with the increasing population. We have allocated significant resources to address these needs in the proposed budget.
2. ***Public Safety***: As our community expands, so does the demand for public safety services. We are committed to enhancing police services to ensure the safety and well-being of our residents and have including funding to support additional staffing by the Utah County Sheriff's office.
3. ***Housing Affordability***: While growth is positive, it also affects housing affordability. We are exploring innovative solutions to provide affordable housing options for our diverse population.
4. ***Environmental Stewardship***: Balancing growth with environmental conservation is crucial. We aim to protect our natural resources while accommodating development.

5. ***Dynamic Service Enhancement***: Growing cities demand a higher level of service. Striving to be fiscally responsible while meeting the community's needs requires the City to improve resident experiences by investing in, attracting, and retaining city employees through employee development and training and implementing software and technological solutions for efficiency and cost-saving opportunities.

CAPITAL OUTLAY INVESTMENT

Whereas private business uses profit (revenue (-) expenses) as an indicator of wealth, governments use quality of life indicators. These will traditionally come in the form of capital assets that enhance the health, safety, and general welfare of residents. Eagle Mountain has had a long history of commitment to investment in infrastructure, and the proposed budget continues to further these objectives with an investment of $21.22M.

PERSONNEL

Local government will always be a human capital business. The product of government is in the process. This requires the interrelation of elected officials and staff with the citizenry to determine the goals and vision of the community. These interactions are then articulated into Strategic Plans, and policy objectives that are executed by the government organization for and on behalf of the citizens. Constant citizen input allows for the organization to determine goal realization and incremental policy application adjustments. Staff are a necessary link in the business of governmental service and the budget as proposed budget includes funding for 13 additional positions, of which four positions are dependent on rate analysis.

The ongoing population growth and the current labor conditions have made it difficult for the City to maintain staffing levels needed to provide the desired level of service for the community. We continue to monitor the labor market to be aware of the market-based salaries and work with Personnel Systems, Inc. in the evaluation of our wage and pay structure recognizing that pay is only one component of employee compensation. The budget, as proposed, includes a 2.9% market adjustment and 3% merit-based pay as well as additional increases for positions below the targeted market pay.

Healthcare and retirement are also major components of employee compensation. The tentative budget proposes to maintain health care benefit levels and includes a healthcare premium renewal increase of 4.97%. There are no changes in our provider for vision, dental, and supplemental insurance.

INTERFUND TRANSFERS

Interfund Transfers distribute costs for internal service Funds of the City. For example, the Fleet Fund provides services for departments across the organization. These interfund transfers artificially inflate expenses and should be considered when looking at the total budget. The total expenses in the proposed tentative budget include $5.85M related to interfund transfers and do not equate to actual increased spending.

SUSTAINABILITY

Maintaining the State allowed maximum unrestricted fund balance in the General Fund has been an ongoing objective of the Council, and the proposed budget as presented would hold the General Fund unrestricted reserves at the maximum 35%.

The budget proposes that the property tax levy be set at the certified tax rate, which will keep property tax revenue neutral in the upcoming year. However, due to inflation and the rising costs of goods and services in recent years, if the desire of the community is to maintain or

increase levels of service for roads, parks, and other services, the Council may need to consider an increase in the property tax rate for future years.

CONCLUSION

I am confident that this proposed budget reflects our commitment to Eagle Mountain's prosperity. I invite your thoughtful review and look forward to discussing any adjustments or clarifications during our upcoming budget hearings.

Thank you for your dedication to our community.

Sincerely,

Ben Reeves

City Manager

Basis of Budgeting

Accounting vs. Budgeting Basis

The basis of accounting or budgeting refers to the timing of when revenues and expenses are recognized in the accounts and reported on the financial documents. In Eagle Mountain City, the basis for accounting is not the same as the basis for budgeting. The City contracts with an independent auditor to prepare the City's annual audit in conformance with Generally Accepted Accounting Principles (GAAP), which require an accrual basis of accounting for certain funds. The budget is not prepared using the accrual basis of accounting; therefore, the budget cannot be compared to information reported in the annual report in all cases.

The general governmental funds (General, Debt Service, Capital Projects, Internal Service, and Special Revenue) are budgeted on a modified accrual basis and can be directly compared to the fund operating statements in the city audit. The Enterprise Fund types (Water, Sewer, & Solid Waste) are also budgeted on a modified accrual basis, but are depicted in the audit report using an accrual basis. Therefore, these funds are not directly comparable between the two documents.

Accounting Basis

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

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

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

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

General Budget Policies

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

- Receive resident input to meet both the existing and future needs of residents.
- Pursue economy and efficiency in providing basic services. City services should not cost more than similar services provided by private industry.
- Adopt a balanced budget in the General Fund in accordance with the requirements of Utah Law.
- Maintain a stable property tax rate. The City Council will usually not increase property taxes unless one of the following occurs: (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.
- Annually review 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, provide additional funds for limited unexpected service needs, and smooth fluctuations in revenues caused by changes in economic conditions.
- Maintain and replace equipment and capital improvements.
- Maintain market pay rates to employe salary and benefits.
- Charge Enterprise Funds for services provided by the General Fund. Estimated utility-related General Fund expenditures will determine the amount of each year's transfer fee.

Revenue Policies

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

- 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 part of the Expenditure Policies, the City will do the following:

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

Debt Policies

As part of the Debt Policies, the City will do the following:

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

Capital Facilities Policies

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

- 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 do the following:

- Prepare and deliver detailed quarterly financial reports to 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 do the following:

- 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.

Compliance with Budget Financial Policies

Eagle Mountain City has a culture of strict adherence to strong financial policies that greatly reduce fraud risk, promote accountability & transparency, and ensure the city uses sound accounting practices to prepare for an unpredictable future. The FY 2025 budget and associated fiscal planning mechanisms are in compliance with Eagle Mountain City and State of Utah financial policies.

Demographics

Population

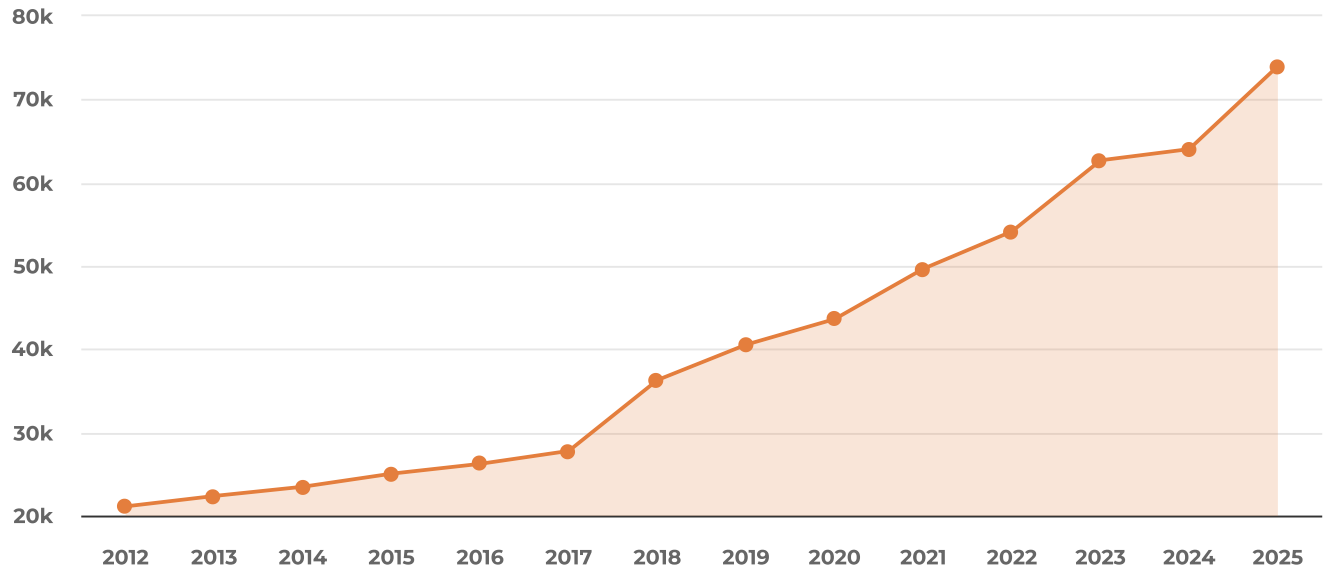
TOTAL POPULATION

74,010

15.58%
vs. 2024

GROWTH RANK

1 out of **249** Municipalities in Utah



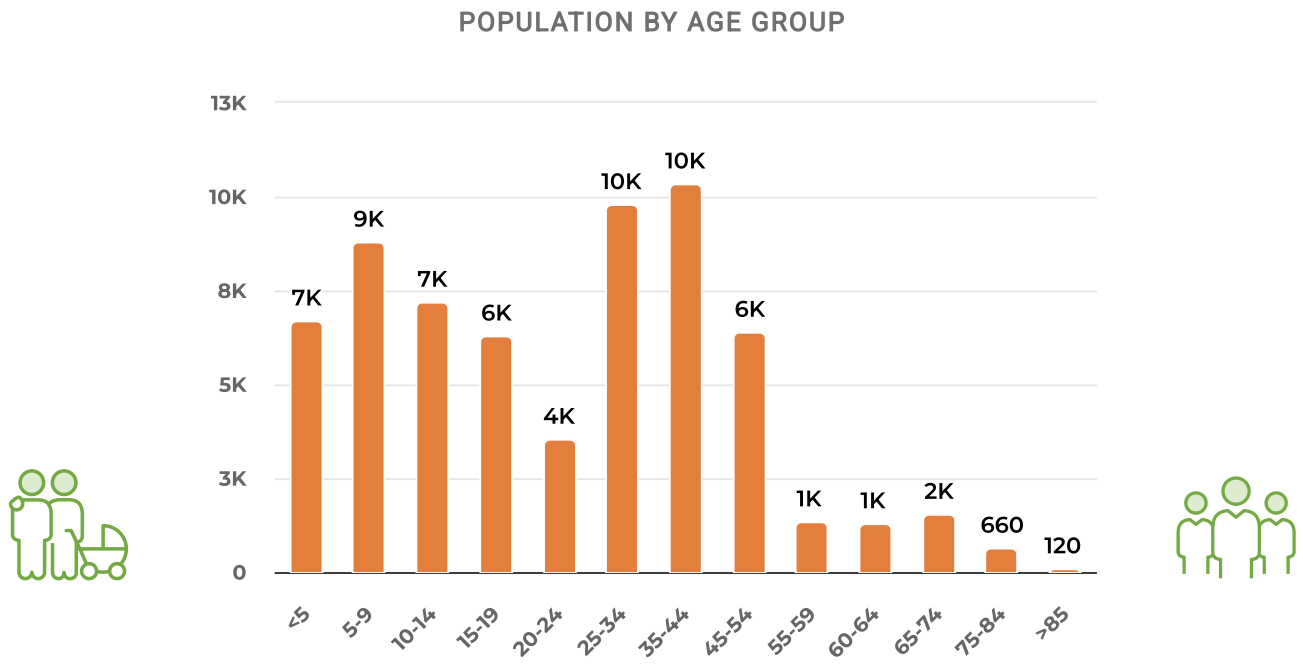
** Data Source: Client entered data for year 2025*

DAYTIME POPULATION

37,380

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

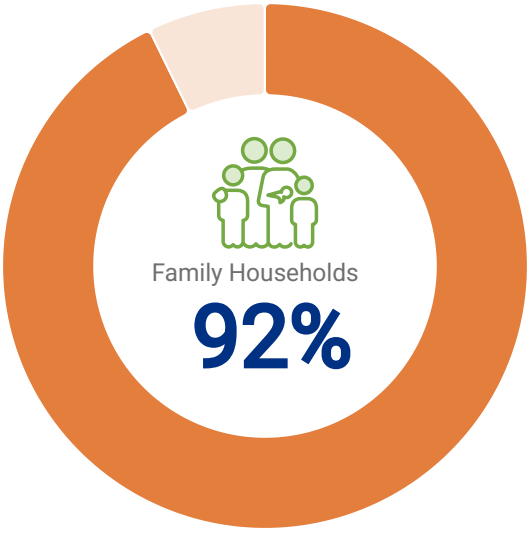
** Data Source: Eagle Mountain, UT 2024*

Household

TOTAL HOUSEHOLDS

15,013

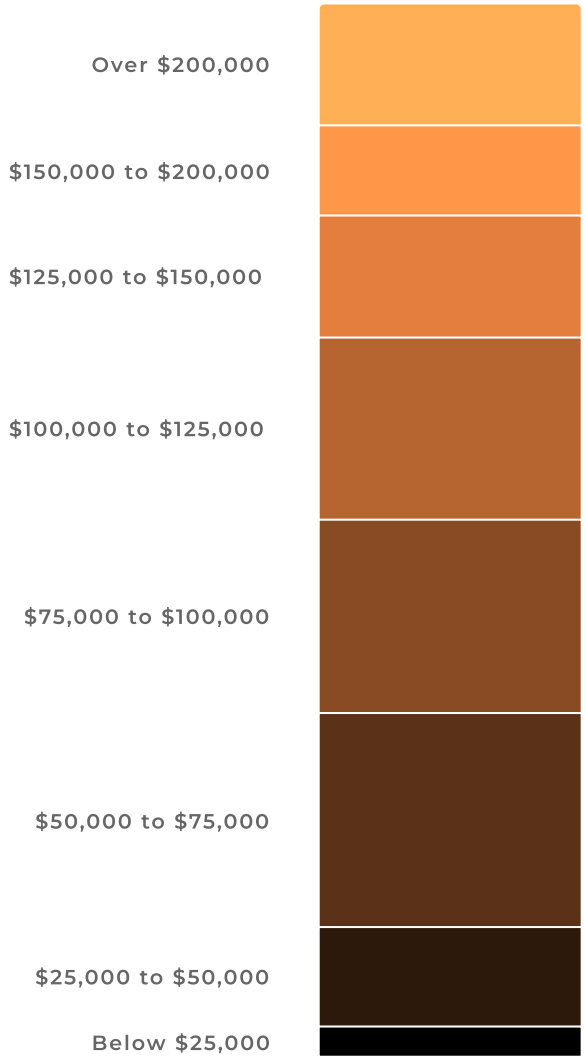
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: Eagle Mountain, UT 2024*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

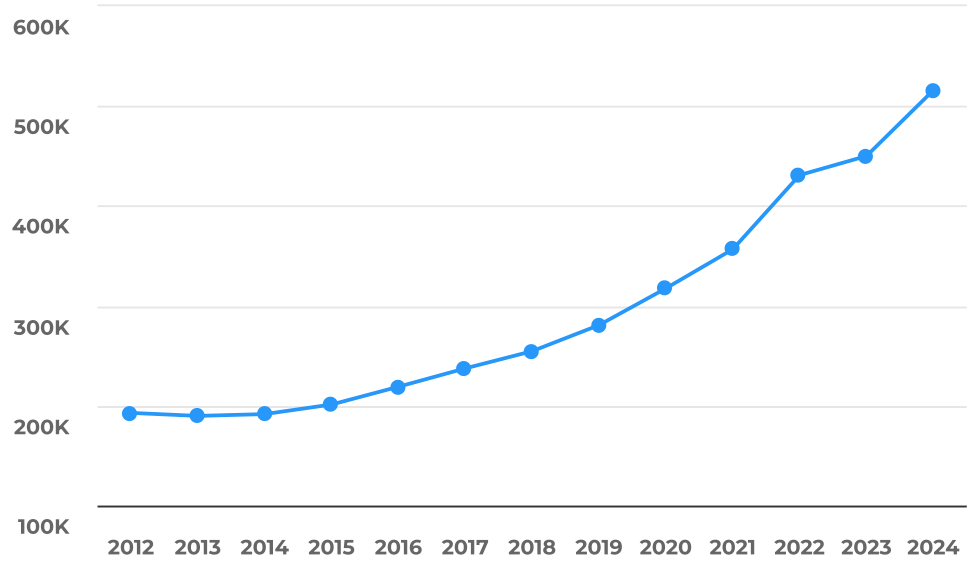
Above $200,000	13%	N/A
Median income	$106,157	N/A
Below $25,000	3%	N/A

** Data Source: Eagle Mountain, UT 2024*

Housing

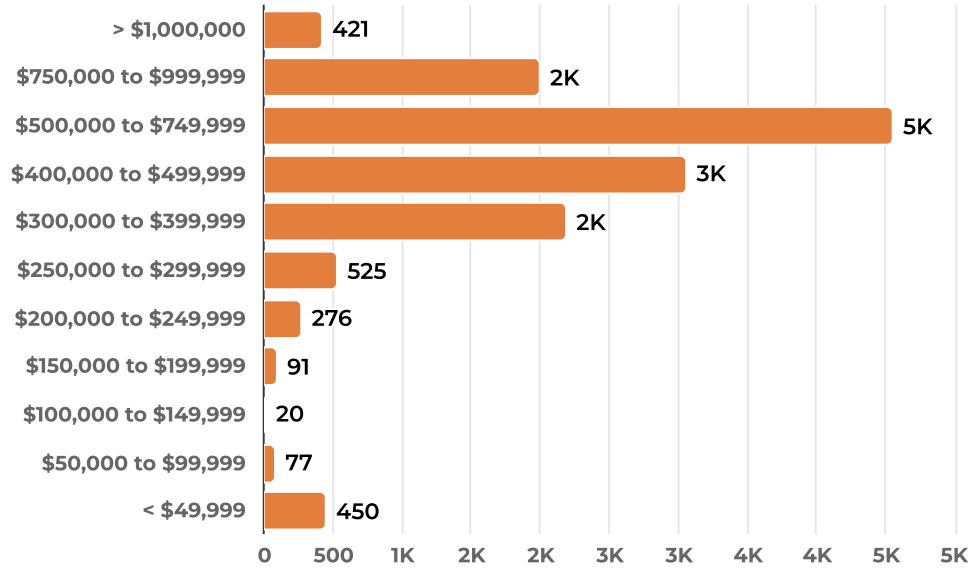
2024 MEDIAN HOME VALUE

$515,808



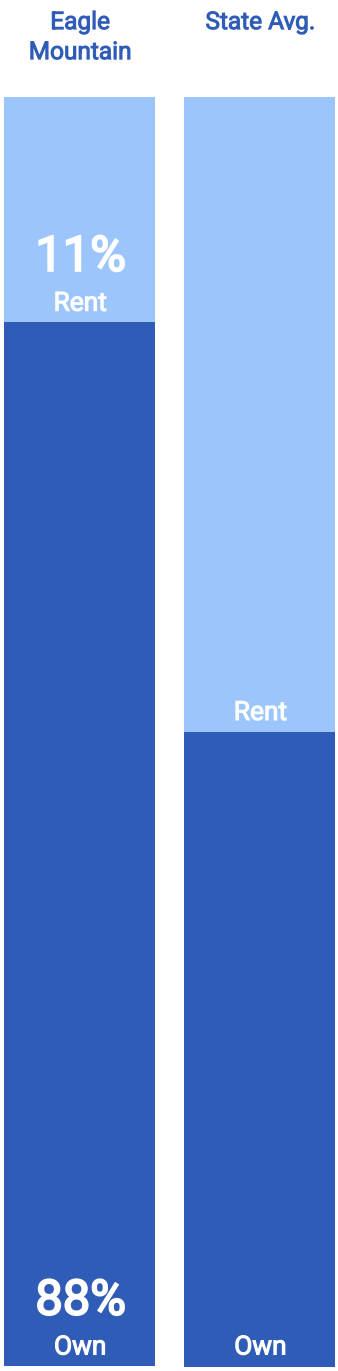
** Data Source: Eagle Mountain, UT 2024*

HOME VALUE DISTRIBUTION



** Data Source: Eagle Mountain, UT 2024*

HOME OWNERS VS RENTERS



** Data Source: Eagle Mountain, UT 2024*

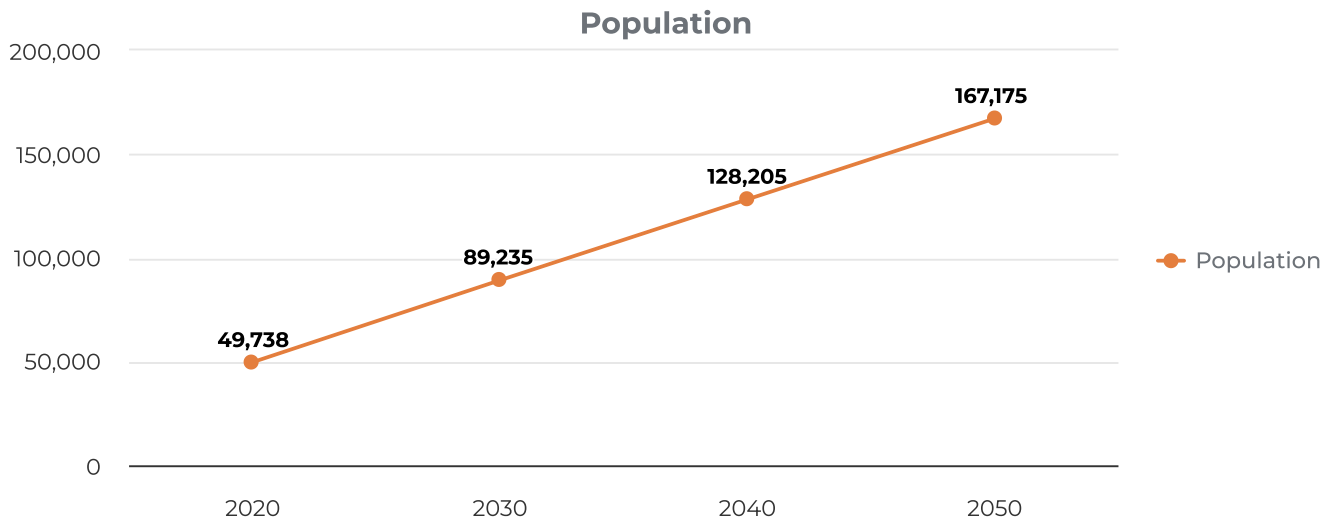
City Profile

Eagle Mountain is nestled in the beautiful Cedar Valley with an estimated population of 65,000. Its wide-open spaces provide easy access to wildlife, walking and biking trails, and a wide variety of other outdoor recreation, setting it apart from nearby cities. This close-knit community is connected to nature and removed from the hustle of city life. It's still close enough to the metros of Salt Lake City and Provo that residents can enjoy everything they need close to home. As a city, Eagle Mountain aims to welcome new residents while protecting everything that makes the community special. Leaders are committed to growing responsibly and intentionally to balance economic opportunities with the stewardship of the surrounding natural environment. The following paragraphs summarize the City's history, people, accessibility, amenities, and infrastructure.

Ascend Together

History

Eagle Mountain was incorporated in 1996 with a population of 250 residents. The town held its first elections in 1997, opened its first fire station in 1998, and dedicated a twelve-square-foot area in that fire station as a library in 1999. By 2001, Eagle Mountain boasted a population of over 2,100 residents and was officially reclassified as a city. Eagle Mountain's expansion in 2006 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. By 2006, the City had issued over 1,000 building permits and received its first stop light and gas station. Eagle Mountain currently has a population of approximately 65,000 residents and a land area of over 32,000 acres, or just over 50 square miles. The population is projected to grow to 167,175 residents by the year 2050.



People & Industry

As one of the fastest-growing communities in Utah, Eagle Mountain is home to a population of young, educated, and industrious families. Eagle Mountain has a total labor force of about 40,260 (Retail Coach, March 2024). Based on the U.S. Census Bureau ACS estimates, Retail Coach projected the annual median household income is $106,157, 87.62% of housing units are owner-occupied, the median value of an owner-occupied home is $515,808.

Accessibility

Eagle Mountain sits conveniently near two of Utah's largest metropolitan areas: Salt Lake City and Provo. The City lies within 40 miles of the Salt Lake City International Airport and connects to several access routes via Interstate 15 (I-15). State-of-the-art freeways facilitate access to nearby metropolitan areas. Public transportation to downtown Salt Lake City is provided by the Utah Transit Authority (UTA) through bus connections and Frontrunner trains from the stations in nearby cities of American Fork and Lehi. UTA has plans to expand their network to serve Eagle Mountain more frequently and with more stops in the upcoming years. 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 City 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. Several technical schools, colleges, and major universities exist within 40 miles of Eagle Mountain. The State of Utah prioritizes education; according to the most recent survey from the National Center for Education Statistics, Utah has an illiteracy rate of 9%, much lower than the national average of 14.7%. Eagle Mountain residents reflect these priorities, according to the 2023 Citizen Survey, 56% of citizens 18 or older have at least a 4-year degree. The City boasts several well-ranked, public and charter, K-12 schools.

Amenities

Eagle Mountain's natural landscape supports premier trails for biking, hiking, running, and OHV use. For the adventurous, Mountain Ranch Bike Park spans 30 acres and features three jump lines, a slopestyle track, a single track, a pump track, a skills area with 200 yards of wooden features, a teeter-totter, a beginner trail, and an uphill trail. The City also features a skate park and two splash pads. Eagle Mountain's wide-open spaces offer ideal freedom for population growth and infrastructure expansion. The beautiful variety of landscapes and geology are sure to capture the attention of anyone who visits and chooses to stay. In 2021, Eagle Mountain began construction for the next phase of Cory B. Wride Memorial Park. This park currently offers amenities for a wide variety of ages and abilities, including sports courts for pickle ball, basketball, and tennis; baseball diamonds; a splash pad; zip-lines; swings and other playground equipment; two pavilions; and a large field. Other areas in Utah offer a wonderful array of additional opportunities for those seeking an afternoon or weekend away, including ten excellent ski resorts, forty-four State Parks, seven National Monuments, six National Forests, and five National Parks.

Infrastructure

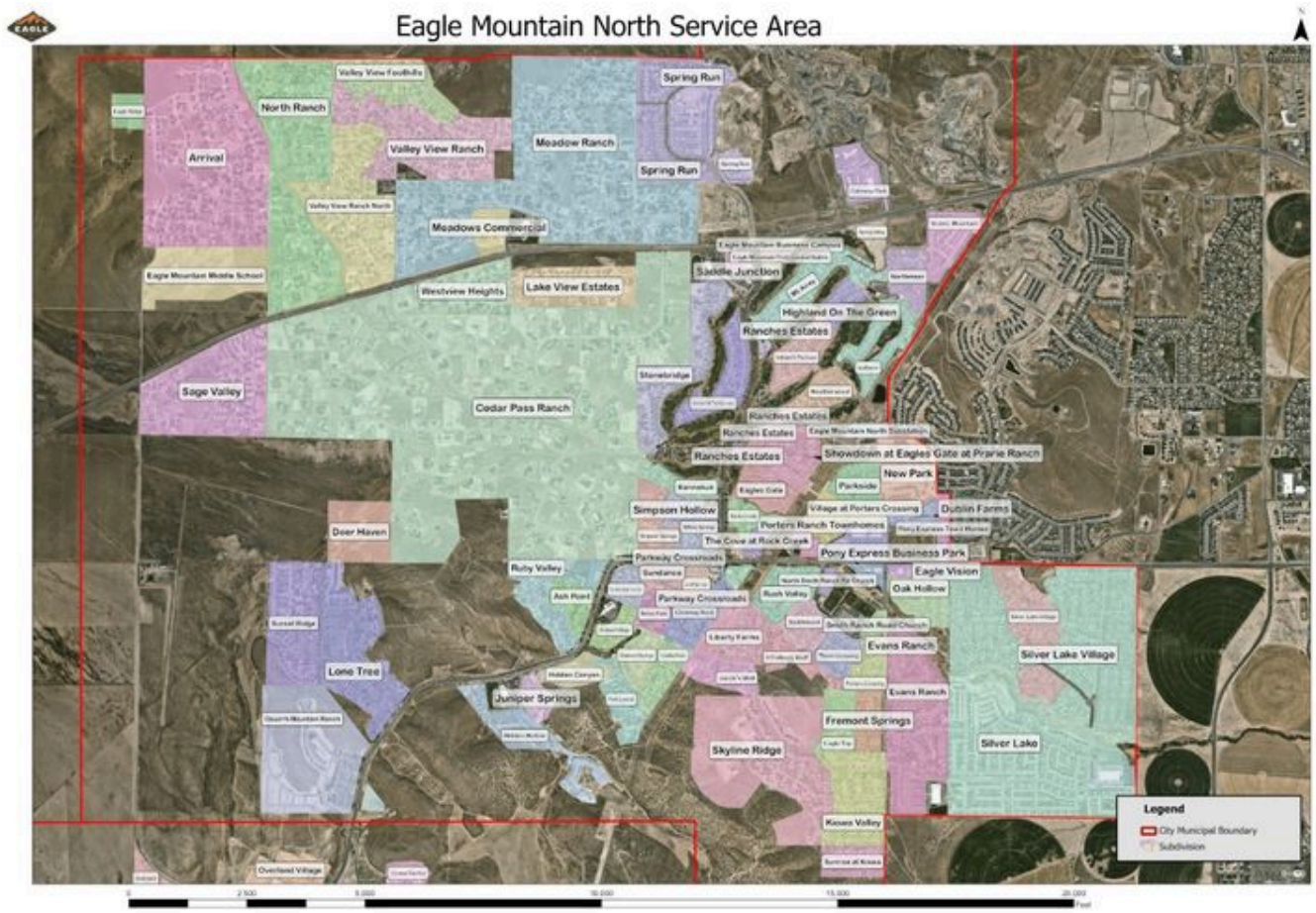
Eagle Mountain strives for environmental consciousness and technology-driven solutions. The City is also geared for expansion, with a strong infrastructure built to support inevitable growth. The City allocated over 4,000 acre-feet of water for commercial and industrial development. Furthermore, Utah's major natural gas line (Kern River) runs directly through the city. Eagle Mountain has a city-wide fiber optic network. A Pacific Power 345 kVA power line also runs through the city. According to the U.S. Energy Administration, in March 2022, Utah residents paid an average of 10.55 cents/kwh (ranked 5th lowest in the U.S.) and commercial enterprises paid an average of 8.32 cents/kwh (ranked 2nd lowest in the U.S.) for electricity. In June 2018, the City finalized a deal to bring a Facebook data center to Eagle Mountain. As part of this agreement, Facebook has invested more than $100 million in infrastructure. This infrastructure included a new electrical substation that brings 1000 megawatts of new power delivery capacity to the region, which will help to support future economic development. In June 2021, Eagle Mountain also became the future home to another data center project for Google, which intends to build a facility of similar scale to the Facebook data center. QTS also finalized plans in July 2023 for a 2.5 million square foot data center campus.

Master-Planned Communities

Twenty master-planned communities exist within the City, divided into three main sections: the North, South, and West Service areas. The North Service Area (NSA) includes the following communities: Arrival, Clearview Estates, Evans Ranch, Lower Hidden Valley, Meadow Ranch, Oak Hollow, Oquirrh Mountain Ranch, Porter's Crossing Town Center, Sage Valley, Scenic Mountain, SilverLake, Spring Run, Sunset Flats, The Ranches, Upper Hidden Valley, and Valley View. The South Service Area (SSA) contains the following communities: Brandon Park Estates, Eagle Mountain Properties (EMP)/Monte Vista Ranch, and The SITLA Master Plan containing the Mid-Valley Pod (Overland development) and the Pony Express Pod. The West Service Area (WSA) contains a single planned community: White Hills/Pole Canyon. Combined, these Master Development Plans contain 52,838 total residential lots/units, of which 11,445 have been permitted, leaving 41,393 remaining lots.

North Service Area (NSA)

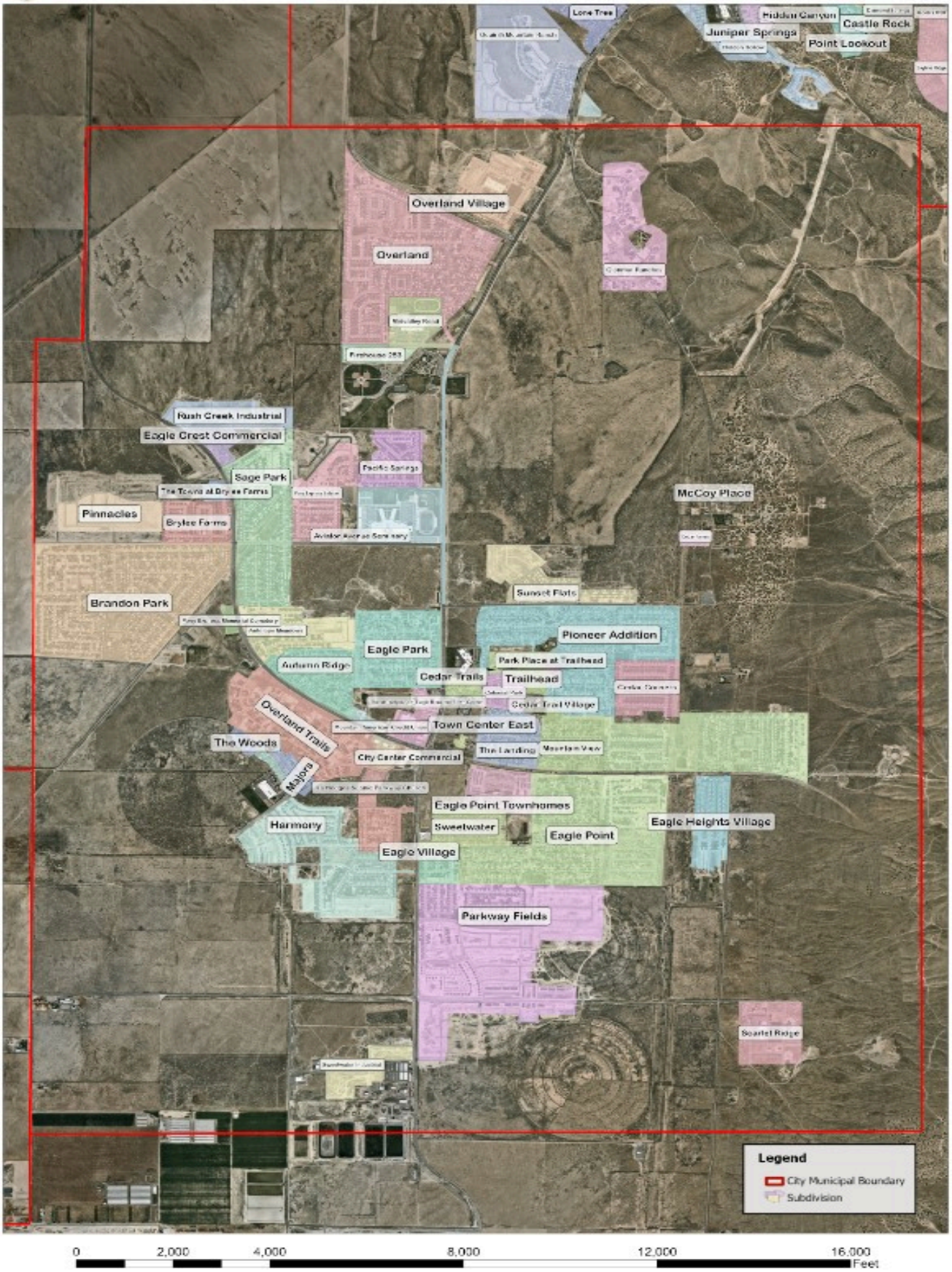
The five largest Residential Master Development Plans (MDPs) within the NSA include the following: The Ranches, Upper Hidden Valley, Silverlake, Lower Hidden Valley, and Porter's Crossing Town Center. The NSA is serviced by the Timpanogos Sewer Service District (TSSD).



South Service Area (SSA)

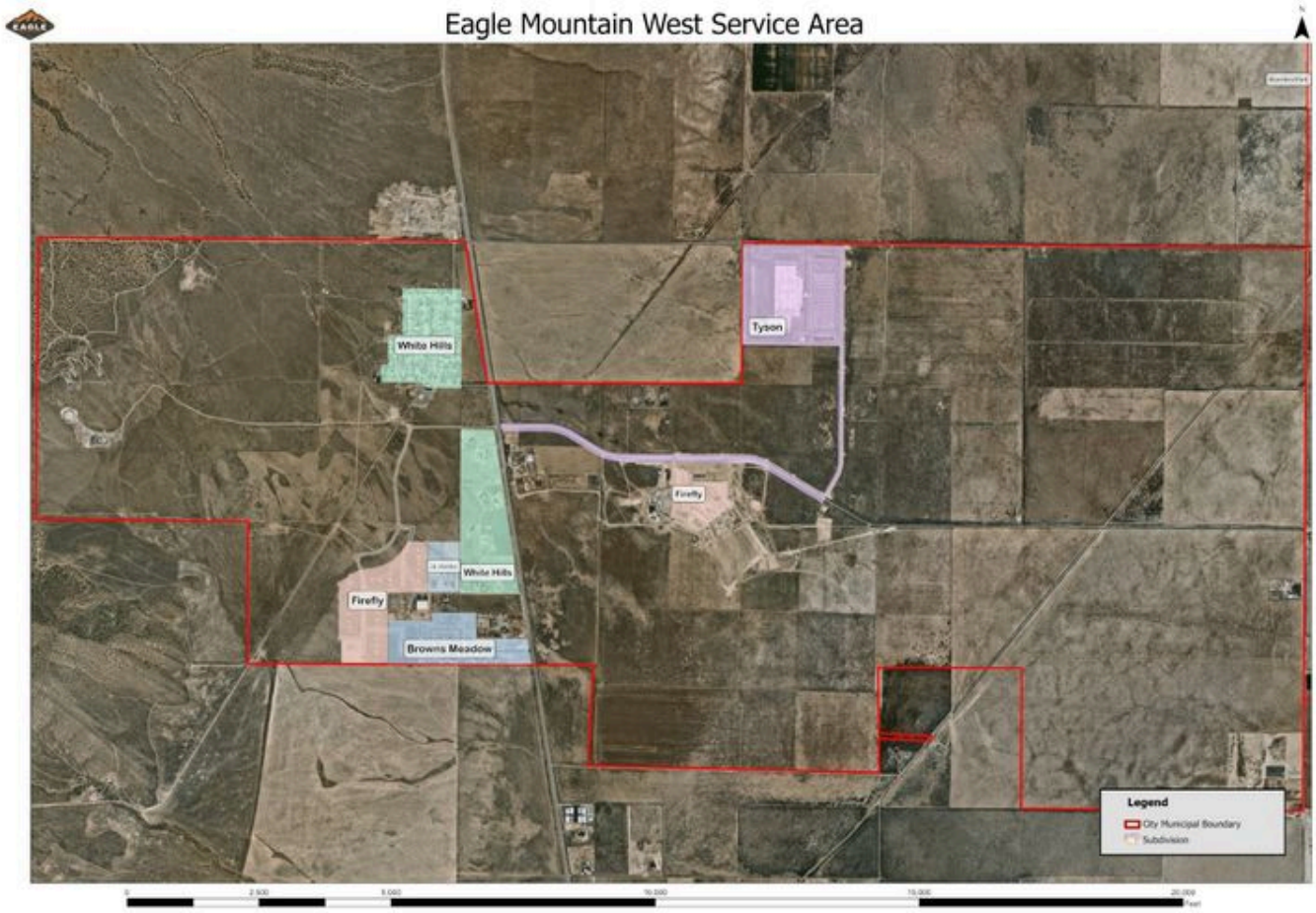
The City Center is comprised of about 7,610 acres. The MDPs in the SSA include the following: Eagle Mountain Properties/Monte Vista Ranch, SITLA (Mid-Valley), Brandon Park Estates, and SITLA (Pony Express Pod). The Overland development within the Mid-Valley pod is the first active development within the SITLA MDP. The SSA is serviced by the City's wastewater treatment facility.

Eagle Mountain South Service Area



West Service Area (WSA)

Eagle Mountain City has grown geographically within the last several years since the area of White Hills/Pole Canyon was annexed into the City. The Pole Canyon Master Development Plan has collectively added several new additions to Eagle Mountain, including 2,622.54 acres of land (or 4.09 square miles); 12,197 residential lots/units; commercial zones, industrial zones, parks, trails, and a public safety building. The annexed property is located on the west border of Eagle Mountain.



Conclusion

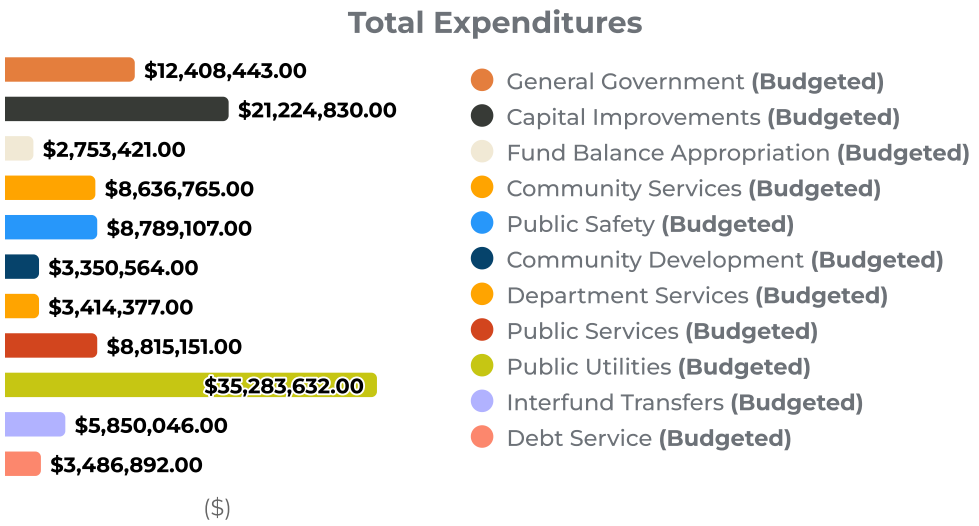
Eagle Mountain is prepared to sustain the incredible growth and economic development it has seen over the last twenty eight years since its incorporation. With its educated and industrious people, ease of access, variety of amenities, and robust infrastructure, Eagle Mountain is one of the most vibrant and attractive cities in the country. Cities like Eagle Mountain—with its history, people, accessibility, amenities, and infrastructure— have helped the State of Utah earn a variety of accolades including the following: #1 “Best Overall State,” #1 “Best State Economy” (U.S. News & World Report, 2024), #3 “Best State For Business,” #1 “Best State for Entrepreneurs” (Forbes, 2019), #1 “Best Economic Outlook” (Rich States, Poor States, 2022), and #1 “State for the Middle Class” (SmartAsset, 2022).

Executive Summary

An overview of the budget total, priorities, issues, short-term factors, a strategic plan, and a five-year perspective on the financial condition of the City's major appropriated funds offers long-range context for the City Council to use in making budgetary decisions for the upcoming fiscal year. For more information, please go to the following pages.

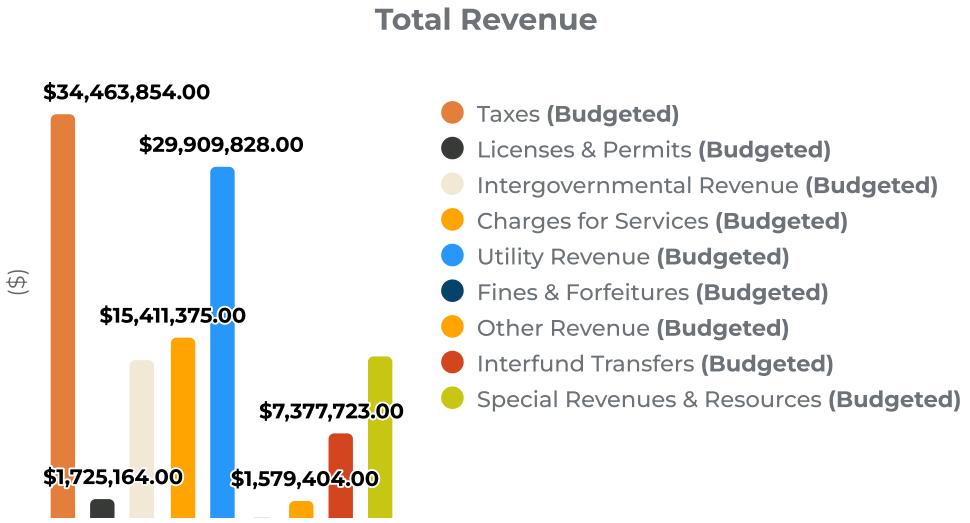
Expenditures

The total expenditure projection is $114.01M.



Revenues

The total revenue projection is $118.09M.



Total Expenditures by Type

Materials, Supplies, and Services – $59.67M

- This expense covers operating costs such as utilities, office supplies, contractual services, and other materials necessary for daily operations.

Capital Outlay - $23M

- Funds allocated for acquiring or upgrading physical assets like buildings, equipment, infrastructure, or land, supporting long-term capital investments.

Personnel Services – $16.98M

- Covers salaries, wages, and benefits for employees, including health insurance, retirement contributions, and payroll taxes.

Interfund Transfers – $6.88M

- Transfers between different funds within the organization, often to support specific programs or meet financial obligations.

Debt Service –$3.51M

- Used for the repayment of principal and interest on borrowed funds such as bonds or loans.

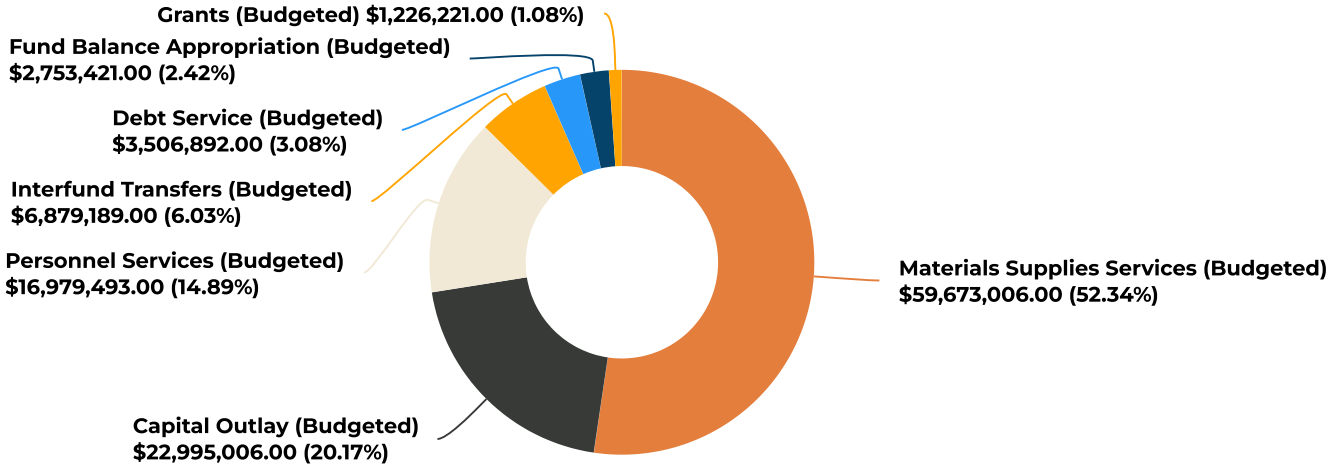
Fund Balance Appropriation – $2.75M

- Represents the use of prior-year savings or reserves to help balance the current year's budget.

Grants – $1.23M

- Funds are dedicated to matching the commitment needed to receive a grant.

Expenditures by Type



City Budget by Fund

Capital Projects - $10.32M

Accounts for the capital program to maintain/or improve the city's infrastructure

General Fund - $34.63M

Represents the city's general operating fund. Funds are used to support city services such as library, park maintenance, special events, recreation programs, police, planning and more.

Special Revenue - $25.76M

These funds are restricted for specific purposes. These include cemetery, redevelopment agency, and impact fees for water, wastewater, park/trails, public safety, stormwater, and transportation.

Enterprise - $38.03M

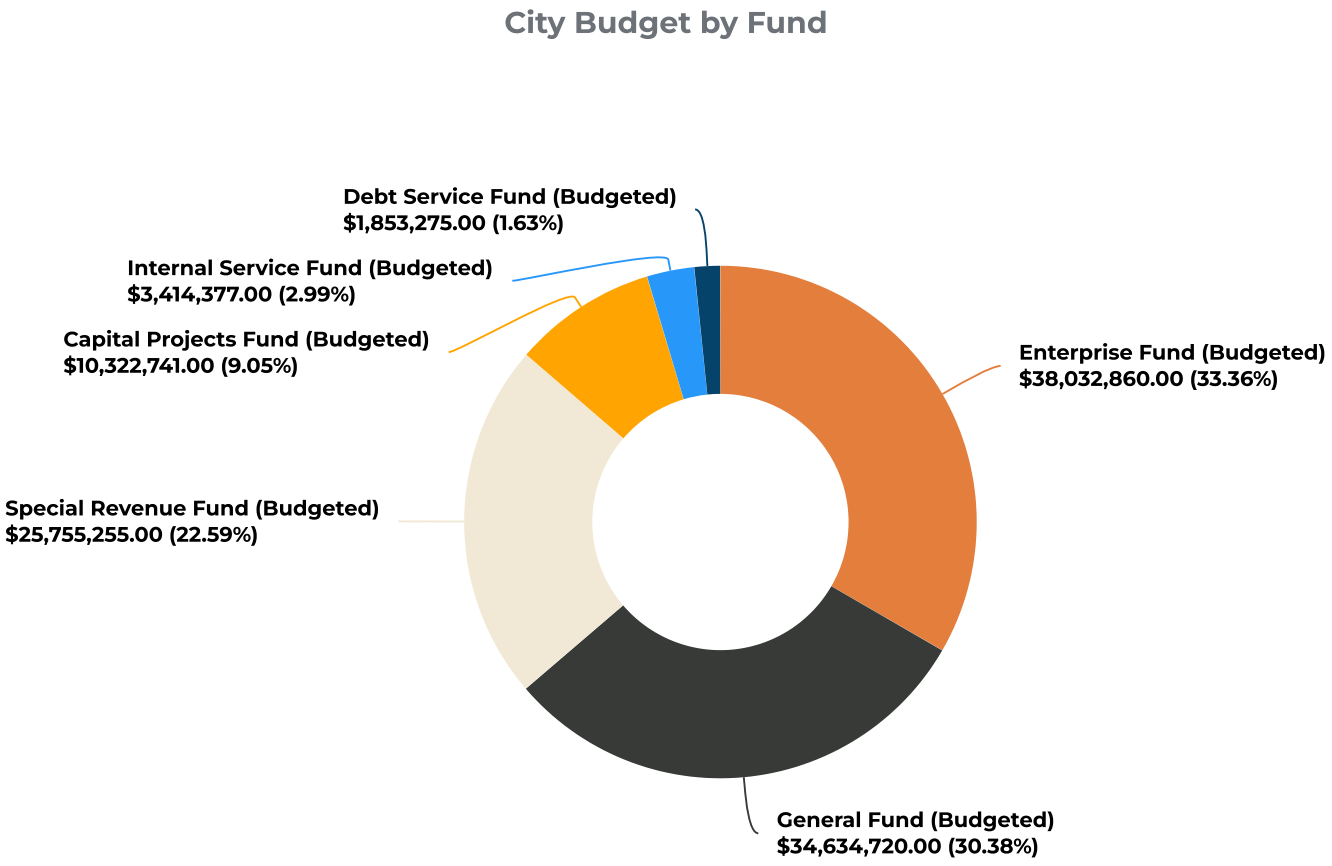
Used to account for operations that are paid for by the users of the service. These include water, wastewater, solid waste, and stormwater.

Internal Service - $3.41M

Accounts for revenue and expenses related to the city's fleet, utility billing, and GIS (Geographic Information Systems) services.

Debt Service - $1.85M

A fund set aside to make payments towards the city's debt obligations.



Where does my property tax payment go?

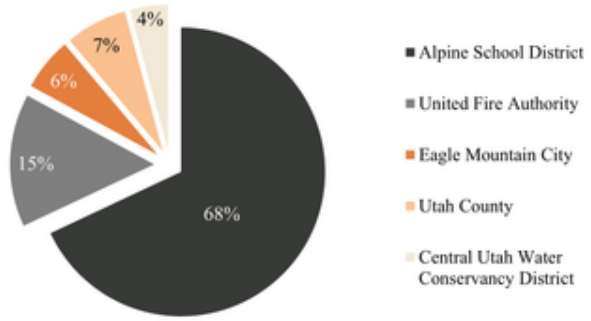
What can you get for 38 cents a day? ***

This chart shows what an Eagle Mountain City household would pay in property tax on a $450,000 home.

The average household pays $138.85 per year to the City in property tax, which is only 38 cents a day. For 38 cents a day, residents get police services, safe roads, parks, sports and recreation programs, planning services, and much more.

The City anticipates collecting a total of $3.1M for property tax.

***2025 Tax Rates



	$	450,000	Appraised value
	$	247,500	Taxable value
Alpine School District	$	1,587.71	
United Fire Authority	$	347.24	
Eagle Mountain City	$	138.85	
Utah County	$	161.37	
Central Utah Water Conservancy District	$	99.00	
Total Property Tax Bill	**$**	**2,334.17**	

General Fund - Where does the money come from?

Taxes - $26.01M

- Taxes consist of property tax ($3.1M) and sales & use tax ($23.03M).

Licenses & Permits - $1.73M

- Fees associated with business licenses and franchise agreements

Intergovernmental Revenue - $3.34M

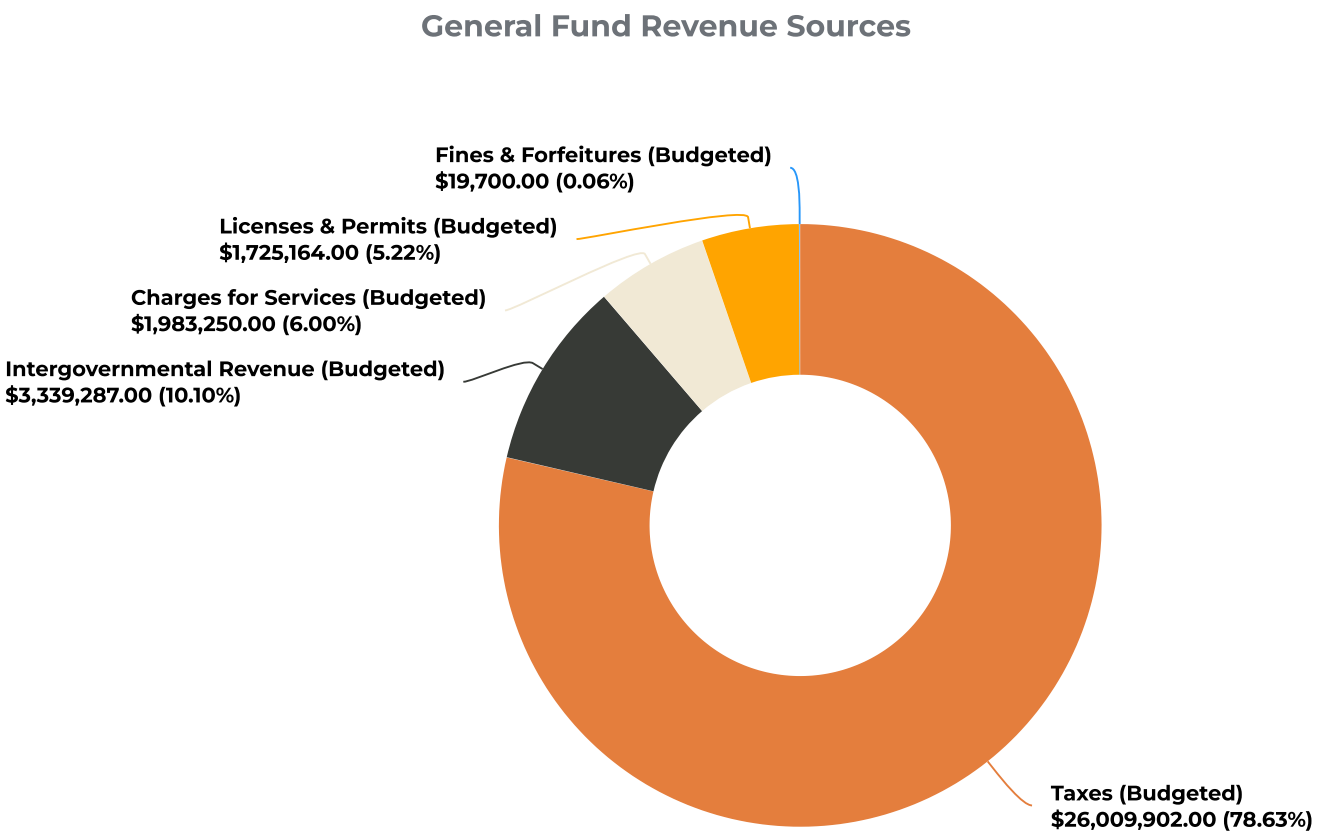
- Funding from other governmental entities, often tied to a particular use

Charges for Services - $1.98M

- Funds from the General Fund come from fees from fire services, Sheriff's services, Pony Express Days ticket revenue, etc.

Fines & Forfeitures - $19.7K

- Revenue from various fines imposed by the City, such as code enforcement fines, late fees, and delinquent fees.



General Fund - where does the money go?

Public Services - $8.73M

- It involves expenses for operating and maintaining streets, roads, and parks.

Public Safety - $8.79M

- Expenses are dedicated to the contract service with the Utah County Sheriff's Office in providing police service, funding city efforts on emergency management, and paying for crossing guards.

General Government - $4.82M

- It involves funding various City departments, such as the Executive, City Attorney, City Recorder, Finance, Engineering, Operations, Information Technology, Communications, and Human Resources, to support the city's overall mission, vision, and strategic goals.

Community Services - $7.29M

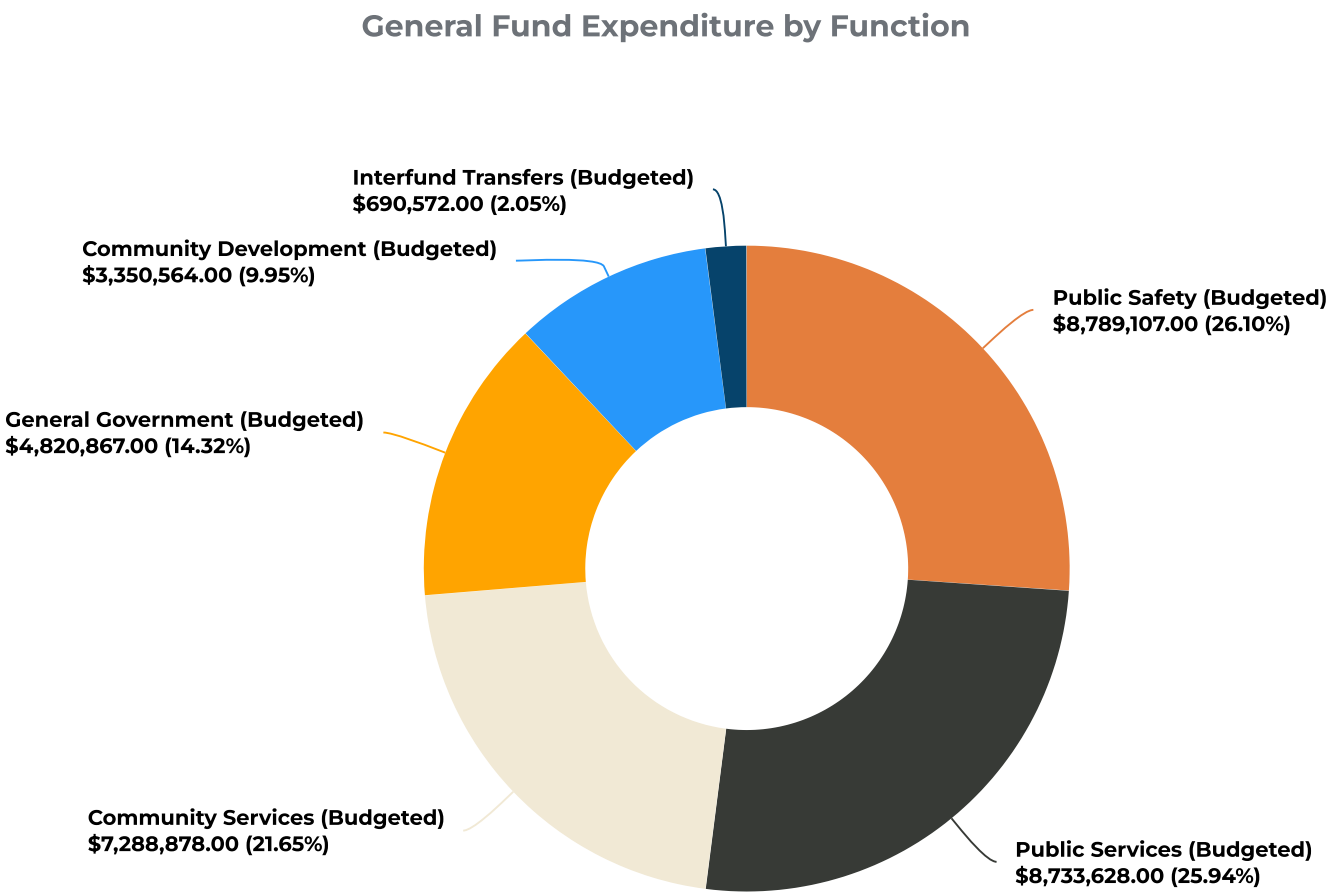
- Expenses are dedicated to Economic Development, Youth Council programs, Recreation programs, Senior Council services, Special Events, and Library operations.

Community Development - $3.35M

- It involves expenses for planning & zoning, building inspections, and neighborhood improvement.

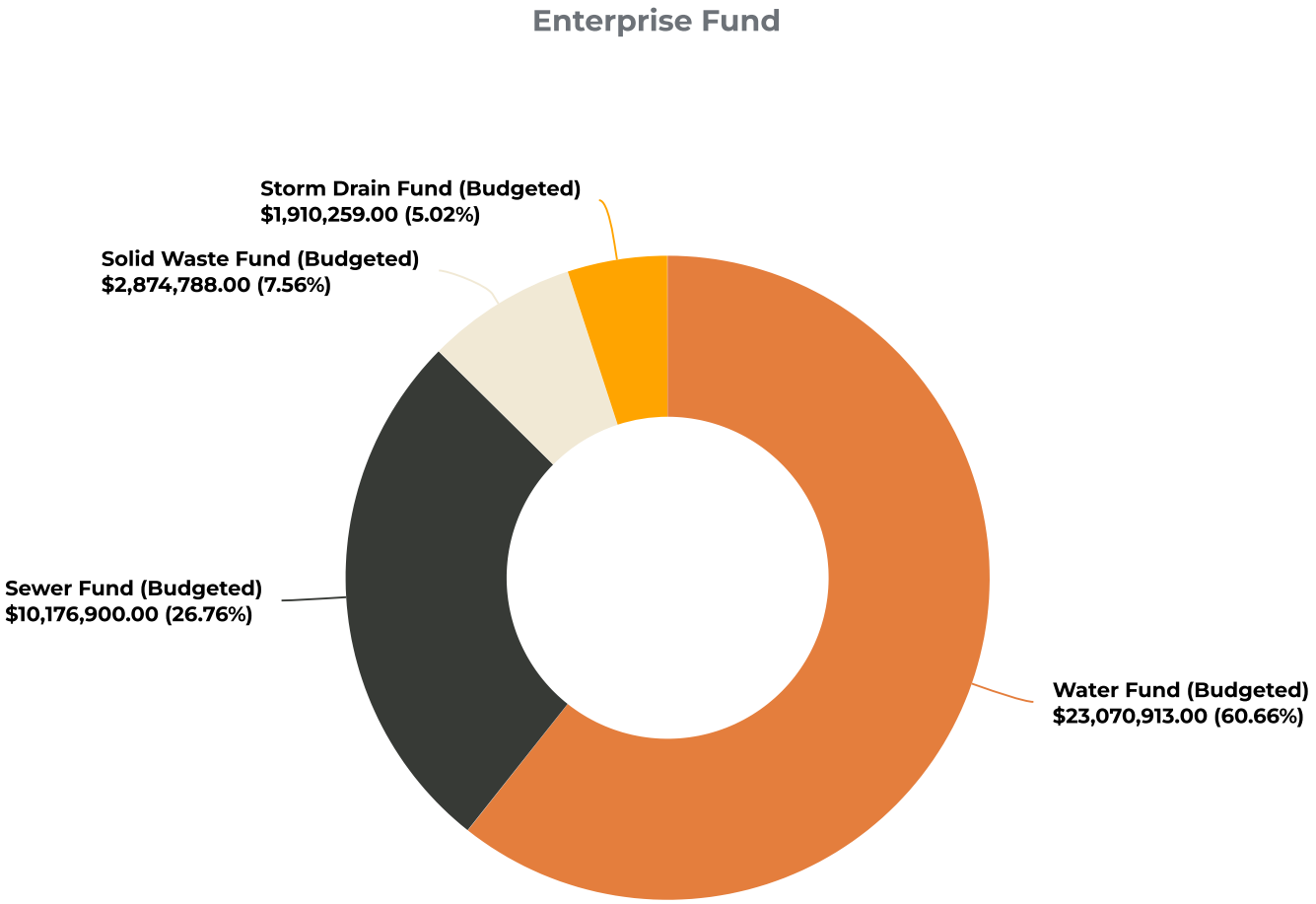
Fund Transfers - $690.57K

- These transfers mostly consist of administrative charges - reimbursements for work done by General Fund employees for other funds. For example, if the Finance Director handles the calls about water billing, the water utility reimburses the General Fund through administrative charges.



Enterprise Fund

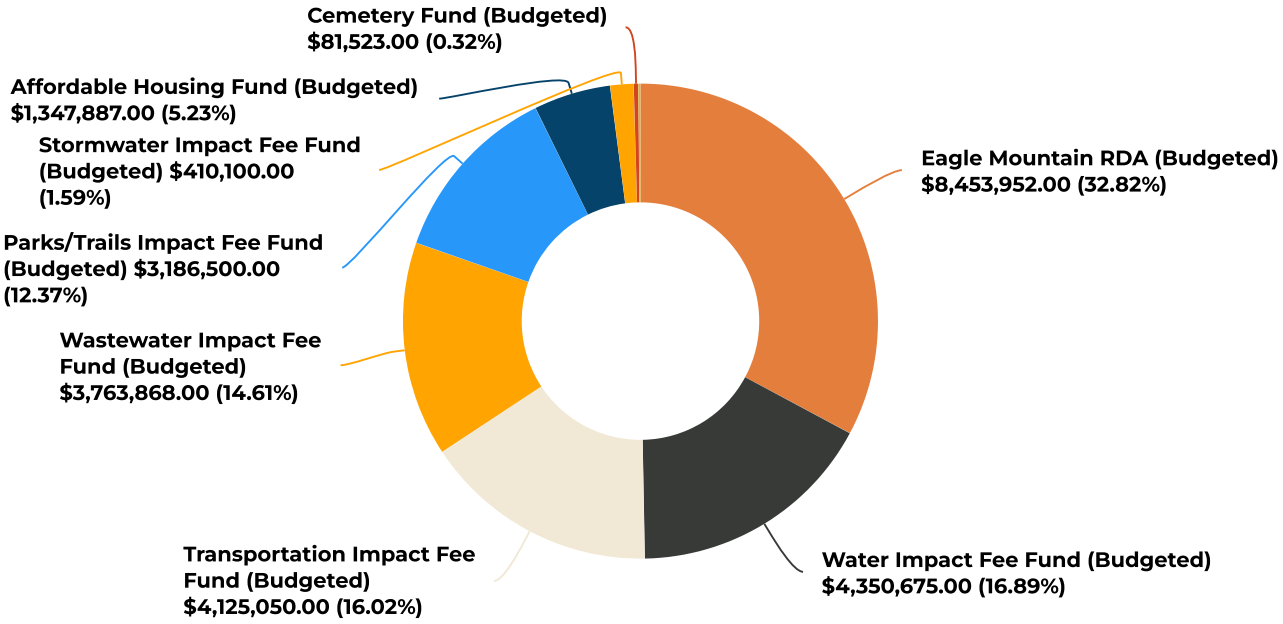
Eagle Mountain City provides clean water and solid waste services, treats wastewater, and helps prevent flooding through stormwater management. This budget includes funding capital projects and operations and maintenance for each utility system.



Special Revenue Fund

Eagle Mountain City dedicates funds that have revenue sources designated for specific purposes. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue Fund includes all impact fee funds, the Cemetery Fund, Affordable Housing, and all Redevelopment Agency funds.

Special Revenue Fund



Capital Projects

As a city that is going through tremendous growth, Eagle Mountain City must be very nimble in its planning. Capital projects are generally introduced through a combination of the Capital Projects Plan & Economic Analysis, schedules developed in Impact Fee Facilities Plans (IFFP) which must be frequently and regularly updated, and the budgeting process as a response to needs that were not anticipated. These are not a comprehensive list of capital projects. Please go to Capital Improvement Plan for more information.

Administration

Land Acquisition - $2.4M
Park & Ride SR-73 - $500K

Facilities

Public Works Yard Improvement - $1.05M

Parks

Bike Park Improvements - $100K
City Center Streetscapes - $742K
Cory Wride Festival Field Lights - $350K
Cory Wride Parking Lot - $400K
Cory Wride Batting Cages - $50K
Nolen Park Improvement - $670K
Pony Express Dog Park - $50K
Property Acquisition - $1M
Ranches Trail - Pony Express to SR-73 - $1.3M
Silverlake Community Park Phase 2 - $100K
Trail Additions and Improvements - $250K

Stormwater

Lake Mountain Detention Basin - $515K

Streets

East Expressway - $2M
Roundabout Removal - Pony Express and Eagle Mountain Blvd. - $3.6M
Seal Coat Projects - $500K
Silverlake Parkway Right Turn Lane - $650K
Streetlights - Pony Express and Shadow Drive - $70K
Trailhead/Pony Expressway Traffic Signal - $50K

Wastewater

Land Acquisition for expansion - $2.6M
Steeplechase Lift Station Upgrade - $300K

Water

Well #5 Upgrade - $2.8M
Well #1 & #8 Service Line $1M
Butter Field PRV Modifications - $150K
Water Line - Sage Valley to Mid Valley Rd - $200K
Well#3 Soft Start - $175K
Well#9 - $3.5M

Strategic Plan

Strategic planning plays a pivotal role in shaping the future of cities, serving as a compass that guides decision-making and resource allocation. Effective strategic planning not only anticipates challenges but also harnesses opportunities to enhance quality of life for residents, promote economic prosperity, and sustainably support the community's assets and natural environment.

The process for creating strategic goals and a plan involves several key steps: First, the City Council establishes the vision and mission, which define the long-term aspirations and fundamental purpose of the organization. Next, core values are identified by the City Manager to guide the organizational culture. Strategic goals, set for a 3-5 year period, are then created by the City Council to focus efforts towards achieving the vision while upholding the mission. Department heads develop 1-2 year objectives that serve as major milestones towards these goals, followed by specific annual actions to ensure measurable progress. Performance measures are then implemented to track and assess the effectiveness of these goals, objectives, and actions, ensuring alignment with the strategic plan and allowing for adjustments as necessary. This structured approach ensures that resources are allocated efficiently, and progress is monitored consistently to achieve the desired outcomes.

In 2022, the Eagle Mountain City Council initiated the development of a new vision statement and strategic goals for the city. The process included a visioning conference, staff and council training on strategic planning, completion of a SWOT analysis, staff meetings with individual Council members, and a strategic planning conference. In November 2022, the City Council approved the current vision statement and six strategic goals.

In 2023, the City Council provided direction to staff concerning strategic objectives and actions in furtherance of these six goals. City staff wrote 37 objectives. In 2025, these objectives and actions were presented and considered in preparation of the city's FY 2025-2026 Budget during the Strategic Planning Conference. The objectives and actions included in the budget are expected to be completed within a timeframe of one to three years.

The full list of objectives, action items, and strategies that will allow the City to achieve its strategic goals can be found in the Appendix. Portions of this list will also be found on the assigned department's or division's budget page with expected deliverables and performance measures.

Mission & Vision

Mission

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

Vision

Eagle Mountain is a safe, growing city with a small town feel that serves families and individuals by creating reliable services and infrastructure, cultivating economic and recreational opportunities, and harmonizing protected space with the flourishing of all life.

Strategic Goals

STRATEGIC GOALS

1 Diverse Economic Growth

Eagle Mountain is home to businesses of all sizes spanning several industries resulting in an expanded tax base, convenient access for all residents to essential goods and services, and growth of employment opportunities for workers at any stage of their careers.

2 Robust Infrastructure Networks

Eagle Mountain has expanded its infrastructure capacities to comfortably accommodate the demands of a larger population by improving transportation connections and infrastructure standards alongside state and regional partners, augmenting network capabilities, and implementing maintenance and replacement programs for all infrastructure.

3 Unique Reputational Evolution

Eagle Mountain is known and respected for its commitments toward, and achievements in, meeting the expectations of residents through efforts to embrace its family-centric and rural heritage, engaging in creative solutions to address resident needs, and its contributions to the prosperity of the state.

4 Proactive Generational Planning

Eagle Mountain is a balanced, intergenerational city that has proactively managed its growth, resulting in quality home-ownership opportunities for residents; a redundant and reliable water supply; and gathering places and amenities that provide for the social, educational, recreational, and health care needs of its residents.

5 Interactive Environmental Stewardship

Eagle Mountain has interlaced the preservation of the natural environment; the protection of native wildlife; and the promotion of outdoor recreation through the expansion of permanent, convenient, and interconnected trail networks; conservation of open spaces and natural features; and protection of historic sites significant to our heritage.

6 Dynamic Service Enhancement

Eagle Mountain is a full-service community that delivers extraordinary services and amenities to residents by attracting and retaining passionate employees, innovating throughout the organization to increase efficiency and remain fiscally conservative, and developing highly responsive communication channels to improve resident experiences.

Core Values

Core Values are fundamental beliefs and guiding principles that shape the culture and behavior of an organization. Created by City Manager, core values define what an organization stands for and what it must do, as well as what it must avoid, to achieve success. These values are essential in driving cultural and operational success by setting the standards for decision-making and actions.

OUR CORE VALUES

1 Health & Safety

We treat the health and safety of Eagle Mountain City employees, business owners, and residents as our top priority. Prevention and education are the keys to maintaining a safe workplace.

2 Service

We serve the residents of Eagle Mountain to the best of our ability with positive professionalism and aim to be reliably responsive.

3 Innovation

We innovate as individuals and teams to creatively solve problems, enhance our capabilities, and maximize the impact of our efforts on addressing the needs of the residents.

4 Efficiency

We maximize the use of public funds through constant communication and coordination between teams, managing our time well, and dependably doing the most with what we have in the best way we can do it.

5 Sustainability

We seek out, develop, and employ sustainable resources and practices to maintain the long-term well-being of our environment and the cultural and economic vitality of the city.

6 Accountability & Trust

We are fully accountable to the residents of Eagle Mountain and seek to earn their trust through frequent communication and dissemination of easily consumable information.

Budgeting Process

Budget Process Overview

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

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

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

4. The City Council reviews the budget and seeks public input at budget hearings. The public is given multiple opportunities to share their thoughts about the City Budget by signing up for notifications at emcity.org/notifyme and by following the City on its Facebook account (@eaglemtncity). The Finance Department has set up a booth at City Events to answer residents' questions about the City Budget.

5. The final budget is adopted and presented to citizens.

Preparation

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

Beginning in January, the Budget Committee (comprised of the Mayor, City Manager, Finance Director, and a few Department Heads) meet every Wednesday to discuss the City's financial status. The Committee considered the priorities of the City and reviewed the budget process. In mid-January, the Committee distributed workbooks to the various Fund Managers, who have the responsibility of ensuring the fund expenditures are within budget appropriations. During this time, the Mayor meets with the City Council to discuss ideas and goals related to the budget before a draft is prepared.

In mid-February, Fund Managers and Department Heads submitted fund narratives, employee/capital outlay requests, line items, and capital budgets to the Budget Committee. Fund Managers then meet with the Budget Committee by the end of March. The Tentative Budget is distributed to the City Council for review by the first Council Meeting in May.

Review

The following are the dates the Council held budget work sessions prior to the adoption of the FY 2025 budget:

- On March 26th, the City Council held a work session with department heads to discuss operational budget needs, including requests for additional personnel.
- On April 23rd, the City Council held a work session with department heads to discuss capital budget needs and one-time spending requests.
- On May 7th, the City Council tentatively adopted the tentative budget and set a public hearing for June 4, 2024, and the proposed budget was made publicly available.

Adoption

Following the review, a final public hearing was held on June 18, 2024. At this time, the budget was once again considered by the City Council, amended, and adopted as the final budget for the 2024-2025 fiscal year.

Amendments

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

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

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

Budget Changes

Section	Description
10-6-124	Transfer of unexpended appropriation from one expenditure account to another in the same department can be made with consent of the budget officer as long as the department budget remains balanced.
10-6-125	The City may, by resolution, transfer unexpended appropriation from one department to another department within the same fund provided that all other legal obligations have been met.
10-6-127	The City may, at anytime during the budget period, increase fund budgets following a public hearing

10-6-128	Final amendments to the current year budget shall be adopted by the City by last day of the fiscal year.

Budget Timeline

The City's 2026 fiscal year begins on July 1, 2025, and ends one year later on June 30, 2026. Therefore, this budget is referred to as the Fiscal Year 2026 (i.e. July 2025 – June 2026) Budget. The budgeting process occurs over several months through winter and spring. The following calendar summarizes the schedule and lists critical due dates.

Budget Calendar

- **January 9, 2025**
  Department Head Budget Training and Kick-Off
- **January 16, 2025**
  Financial Status Meeting with Budget Committee (Bi-Weekly) until Budget Adoption
- **January 21, 2025**
  Department Heads Personnel Request
- **January 21, 2025**
  Capital Budget Planning Kick-Off
- **January 28, 2025**
  City Council Budget Work Meeting - Mid-year Financial Status and Budget Baseline
- **February 3, 2025**
  Department Heads - Vehicle & Equipment Request
- **February 10, 2025**
  Department Heads - One-Time Expense Request
- **February 11, 2025**
  City Council Budget Work Meeting - Council Priorities
- **February 18, 2025**
  Department Heads - Operational Budget Request
- **March 3, 2025**
  Department Heads - Capital Project Request
- **March 11, 2025**
  City Council Budget Work Meeting - Personnel, Operations, and One-Time Expense Request
- **March 17, 2025**
  Department Heads - Budget Pages
- **March 19, 2025**
  Budget Committee Meeting with Utah County Sheriff's Office
- **March 24, 2025**
  Budget Committee meeting with Individual Departments
- **March 25, 2025**
  Budget Committee meeting with Individual Departments
- **March 26, 2025**

Budget Committee meeting with Individual Departments

- **April 8, 2025**
  City Council Budget Work Meeting - Capital Projects
- **May 6, 2025**
  City Council Meeting - Tentative Budget Presentation
- **May 13, 2025**
  City Council Budget Work Meeting - Council Review of the Tentative Budget
- **May 20, 2025**
  City Council Meeting - Review of the Tentative Budget
- **May 28, 2025**
  Public Outreach - Finance Booth at Pony Express Days Celebration
- **June 3, 2025**
  City Council Meeting - 1st Public Hearing
- **June 17, 2025**
  City Council Meeting - 2nd Public Hearing

Priorities and Issues

Infrastructure Demands

Our roads, utilities, and public facilities must keep pace with the increasing population. We have allocated significant resources to address these needs in the proposed budget.

Public Safety

Priorities and Issues Image

As our community expands, so does the demand for public safety services. We are committed to enhancing police services to ensure the safety and well-being of our residents and have including funding to support additional staffing by the Utah County Sheriff's office.

Housing Affordability

While growth is positive, it also affects housing affordability. We are exploring innovative solutions to provide affordable housing options for our diverse population.

Environmental Stewardship

Balancing growth with environmental conservation is crucial. We aim to protect our natural resources while accommodating development.

Dynamic Service Enhancement

Growing cities demand a higher level of service. Striving to be fiscally responsible while meeting the community's needs requires the City to improve resident experiences by investing in, attracting, and retaining city employees through employee development and training and implementing software and technological solutions for efficiency and cost-saving opportunities.

Personnel Changes

FY 2026 Staffing Overview

FY 2026 Staffing Overview

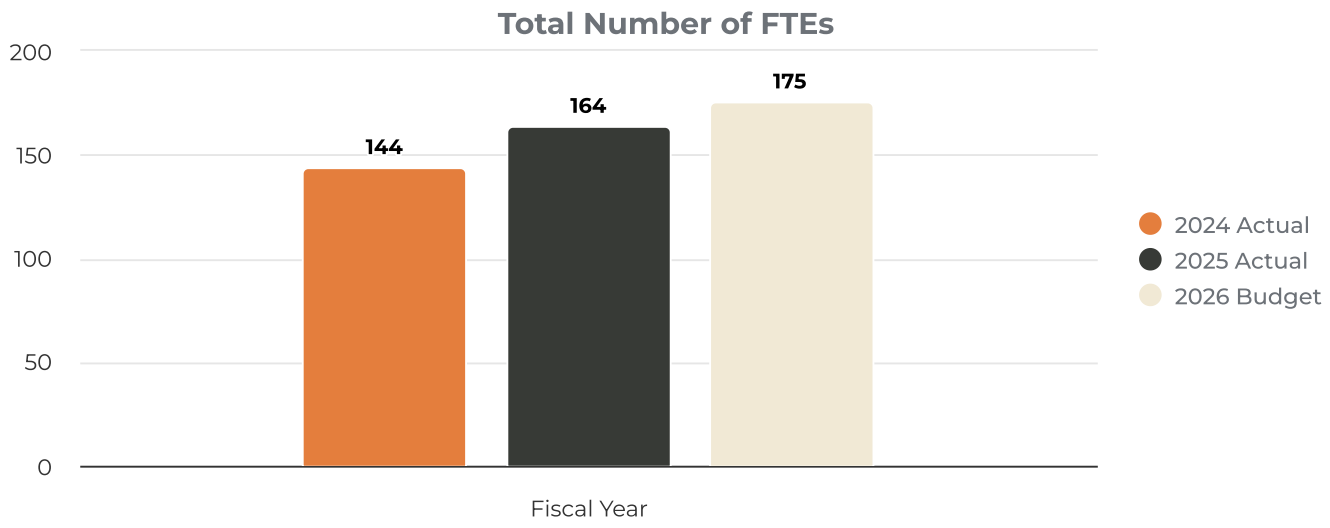
Personnel costs account for 15.03% of operating expenditures. The proposed budget includes funding for market-driven wage adjustments averaging 5.9%. There were 35 new positions initially requested, with 13 being recommended in the tentative budget, including 12 full-time, and 1 part-time converting to full-time. If approved, the positions will bring the Full-Time Equivalencies (FTEs) up to approximately 175 FTEs.

Although not part of the City's FTE count, the budget also includes funding to add 1 School Resource Officer and 1 Animal Control Officer to the contract for police services provided by Utah County Sheriff's Office at an annual cost of $396,744.

Personnel Trends

As a result of the ongoing significant growth in the City, FTE count increases have averaged year-over-year increases of 12 FTEs for the past three years in an effort to stabilize declining levels of service.

The chart below shows FTEs for the prior, current, and proposed budget years.



General Fund FTE Count

General Fund	2024	2025	2026
Attorney	1.00	1.31	1.31
City Attorney	1.00	1.00	1.00
Law Clerk Intern	0.00	0.31	0.31
Building	11.20	12.20	12.75
Chief Building Official	0.00	0.00	1.00
Assistant Building Official	1.00	1.00	1.00
Deputy City Manager/CD Director	0.20	0.20	0.00
Building Permit Technician	3.25	3.25	3.00
Lead Inspector	0.00	1.00	1.00
Building Inspector	5.00	4.00	4.00
Business Licensing	1.00	1.00	1.00
Community Outreach Coordinator	0.00	1.00	1.00
Community Dev. Assistant	0.75	0.75	0.75
Neigborhood Improvement	0.00	4.00	4.00
Neighborhood Improvement Coordinator	0.00	1.00	1.00
Neighborhood Improvement Lead	0.00	1.00	1.00
Neighborhood Improvement Officer	0.00	2.00	2.00
Communications and Community Relations	3.25	2.63	2.63
Communiations Manager	1.00	1.00	1.00
Digital Communications Specialist	1.00	1.00	1.00
Digital Content Assistant	0.00	0.63	0.63
Receptionist	1.25	0.00	0.00
Economic Development	0.80	0.80	0.90
Economic Development Director	0.80	0.80	0.90
Engineering	9.50	11.50	9.50
City Engineer	1.00	1.00	1.00
City Inspector	2.00	3.00	3.00
Blue Stakes Locator	1.00	1.00	1.00
Engineering Assistant	1.00	1.00	1.00
Compliance Officer	2.00	2.00	0.00
Engineer in Training	1.00	1.00	1.00
Assistant City Engineer	0.00	1.00	1.00
Engineer	1.00	1.00	1.00
Administrative Assistant	0.50	0.50	0.50
Executive	8.60	7.40	7.05
Mayor	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Deputy City Manager	0.50	0.50	1.00
Executive Assistant	1.00	1.00	0.50
Executive Assistant	1.00	1.00	0.50
Grants Coordinator/Management Analyst	1.00	1.00	1.00
Finance/Management Analyst	0.50	0.50	0.50
Director of Legislative Affairs	1.00	1.00	0.25
Assistant to CM/Economic Dev. Director	0.10	0.10	0.00
Assistant City Manager	0.00	0.00	1.00
MPA Intern	0.50	0.30	0.30
Risk Manager/Asset Manager	1.00	0.00	0.00
Facilities	4.13	4.13	4.50
Operations Director	0.50	0.50	0.50
Facilities Manager	1.00	0.00	0.00
Environmental Compliance Officer	0.00	0.00	0.00
Maintenance	0.00	0.00	0.00
Administrative Assistant	0.50	0.50	0.50
Custodian Lead	0.00	1.00	1.00
Custodian	1.88	1.88	2.25
Facilities and Fleet Technician	0.25	0.25	0.25
Emergency Coordinator	0.00	0.00	0.00
Finance	4.50	8.72	10.18
Finance Director	1.00	0.00	0.00
Administrative Services Director	0.00	1.00	1.00
Accounts Payable/Receivable Clerk	1.00	1.00	1.00
Finance Division Manager	1.00	1.00	1.00
Payroll Specialist	0.00	0.63	0.63
Project Accountant	0.00	0.00	1.00
Accountant	1.00	1.35	1.00
Budget Manager	0.00	0.00	1.00
Finance/Management Analyst	0.50	0.50	0.50
Finance Clerk	0.00	0.00	0.35
City Treasurer	0.00	1.00	0.70
Deputy Treasurer/Customer Service Rep	0.00	0.63	0.00
Customer Service Rep	0.00	0.63	1.00
Purchasing Agent	0.00	1.00	1.00
Human Resources	1.00	2.00	3.00
Human Resources Manager	1.00	1.00	1.00
Human Resources Specialist	0.00	1.00	1.00
Executive Assistant	0.00	0.00	0.50
Executive Assistant	0.00	0.00	0.50
Information Technology	0.10	0.10	1.10
Economic Dev. Director	0.10	0.10	0.10
Information Systems Manager	0.00	0.00	1.00
Legislative	0.00	0.00	1.70
Director of Legislative Affairs	0.00	0.00	0.70

General Fund	2024	2025	2026
Library	10.25	10.13	11.25
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Librarian	1.00	0.00	0.00
Lead Clerk/ Senior Programming	0.00	1.00	1.00
Circulation supervisor/Tech	0.00	1.00	1.00
Lead Clerk/Computer Tech	0.00	1.00	1.00
Library Clerks	7.25	5.13	6.25
Parks	14.64	14.25	15.55
Parks & Recreation Director	0.90	0.00	0.00
Public Works Director	0.00	0.19	0.19
Public Services Manager	0.00	0.25	0.25
City Forester	0.00	1.00	1.00
Parks & Cemetery Supervisor	0.95	0.95	0.95
Parks Technician	9.99	9.99	10.99
Seasonal Parks Worker	2.00	1.57	1.57
Administrative Assistant	0.00	0.00	0.30
Administrative Assistant	0.30	0.30	0.30
Part-time Worker	0.50	0.00	0.00
Open Space	0.00	0.00	1.85
Open Space Manager	0.00	0.00	0.85
Open Space Technicians	0.00	0.00	1.00
Planning	10.55	8.93	6.90
Deputy City Manager/CD Director	0.30	0.30	0.00
Planning Director	1.00	1.00	1.00
Long Range Planner	0.00	1.00	1.00
Senior Planner	1.00	2.00	2.00
Environmental Planner	1.00	1.00	0.15
Environmental Planner Intern	0.00	0.50	0.00
Permit Tech	0.00	0.38	0.00
Planning Manager	1.00	0.00	0.00
Planning Secretary	0.00	0.00	0.50
Planner	2.00	2.50	2.00
Community Dev. Assistant	0.25	0.25	0.25
Neighborhood Improvement Coordinator	1.00	0.00	0.00
Neighborhood Improvement Officers	3.00	0.00	0.00
Public Safety	4.82	5.81	5.81
Facilities Operations Director*	0.00	0.00	0.00
Administrative Assistant*	0.00	0.00	0.00
Emergency Management Coordinator	1.00	1.00	1.00
PT School Crossing Guards	3.82	4.81	4.81
Recorder	5.50	4.75	4.63
Administrative Services Director/City Recorde	1.00	0.00	0.00
City Recorder	0.00	0.00	1.00
Assistant City Manager/City Recorder	0.00	1.00	0.00
Risk Manager	0.00	1.00	1.00
Chief Deputy Recorder	1.00	0.00	0.00
Recorder	1.00	2.25	2.63
Recording Secretary	0.50	0.50	0.00
City Treasurer	1.00	0.00	0.00
Purchasing Agent	1.00	0.00	0.00
Recreation	4.63	4.63	4.68
Parks & Recreation Director	0.08	0.00	0.00
Public Works Director	0.00	0.08	0.08
Recreation Manager	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.05
PW Office Manager	0.05	0.05	0.05
Recreation Aide	1.50	1.50	1.50
Senior Council	0.00	0.00	0.00
Special Events Director	0.00	0.00	0.00
Special Events	3.05	3.08	3.13
Parks & Recreation Director	0.00	0.00	0.00
Special Events Assist. Coordinator	1.00	1.00	1.00
Special Events Manager	1.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.05
PW Office Manager	0.05	0.05	0.05
Public Works Director	0.00	0.03	0.03
Event Aide	1.00	1.00	1.00
Streets	8.47	11.87	12.17
Streets Manager	0.67	0.00	0.00
Public Services Manager	0.00	0.50	0.50
Streets Supervisor	1.00	1.00	1.00
Streets Technician	6.00	9.00	9.00
Seasonal Streets Worker	0.50	0.88	0.88
Public Works Director	0.00	0.19	0.19
Administrative Assistant	0.00	0.00	0.30
PW Office Manager	0.30	0.30	0.30
Total:	**105.98**	**118.22**	**124.58**

Policy Analyst	0.00	0.00	1.00

Enterprise Fund FTE Count

Enterprise Fund	2024	2025	2026
Wastewater	9.00	9.94	12.69
Public Utilites Manager	0.50	0.50	0.50
Wastewater Manager	0.00	0.00	1.00
Wastewater Supervisor	1.00	1.00	1.00
Plant Maintenance Operator	0.00	1.00	1.00
Lead Wastewater Operator	1.00	1.00	1.00
Wastewater Treatment Operator	3.00	3.00	3.00
Wastewater Collection Operator	3.00	3.00	3.00
Wastewater Collection Lead	0.00	0.00	1.00
Administrative Assistant	0.50	0.25	1.00
Public Works Director	0.00	0.19	0.19
Solid Waste	0.00	0.03	0.03
Public Works Director	0.00	0.03	0.03
Stormwater	4.63	9.63	9.93
Stormwater Supervisor	1.00	1.00	1.00
Stormwater Technician	3.00	5.00	5.00
Stormwater Inspector	0.00	1.00	1.00
Compliance Officer	0.00	2.00	2.00
Administrative Assistant	0.00	0.00	0.30
Administrative Assistant	0.30	0.30	0.30
Public Services Manager	0.00	0.25	0.25
Streets & SW Manager	0.33	0.00	0.00
Public Works Director	0.00	0.08	0.08
Water	15.25	15.44	16.94
Public Utilites Manager	0.50	0.50	0.50
Water Manager	0.00	0.00	1.00
Water Distribution Lead	0.00	0.00	1.00
Meter Technician Lead	0.00	0.00	1.00
Water Supervisor	1.00	1.00	1.00
Water Resource Supervisor	0.00	1.00	1.00
Water Technicians	9.00	8.00	7.00
Meter Reader/ GIS Assistant	1.00	1.00	1.00
Meter Reader	1.00	1.00	1.00
Part-time Meter Reader	1.25	1.25	1.25
Office Admin	1.00	1.00	1.00
PW Office Manager	0.50	0.50	0.00
Public Works Director	0.00	0.19	0.19
Total:	**28.88**	**35.04**	**39.59**

Special Revenue Fund FTE Count

Special Revenue Fund	2024	2025	2026
	0.00	0.00	1.05
Director of Legislative Affairs	0.00	0.00	0.05
Housing Program Coordinator	0.00	0.00	1.00
Cemetery	0.09	0.09	0.09
Public Works Director	0.09	0.03	0.03
Park & Cemetery Supervisor	0.00	0.05	0.05
Park Technician	0.00	0.01	0.01
Total:	**0.09**	**0.09**	**1.14**

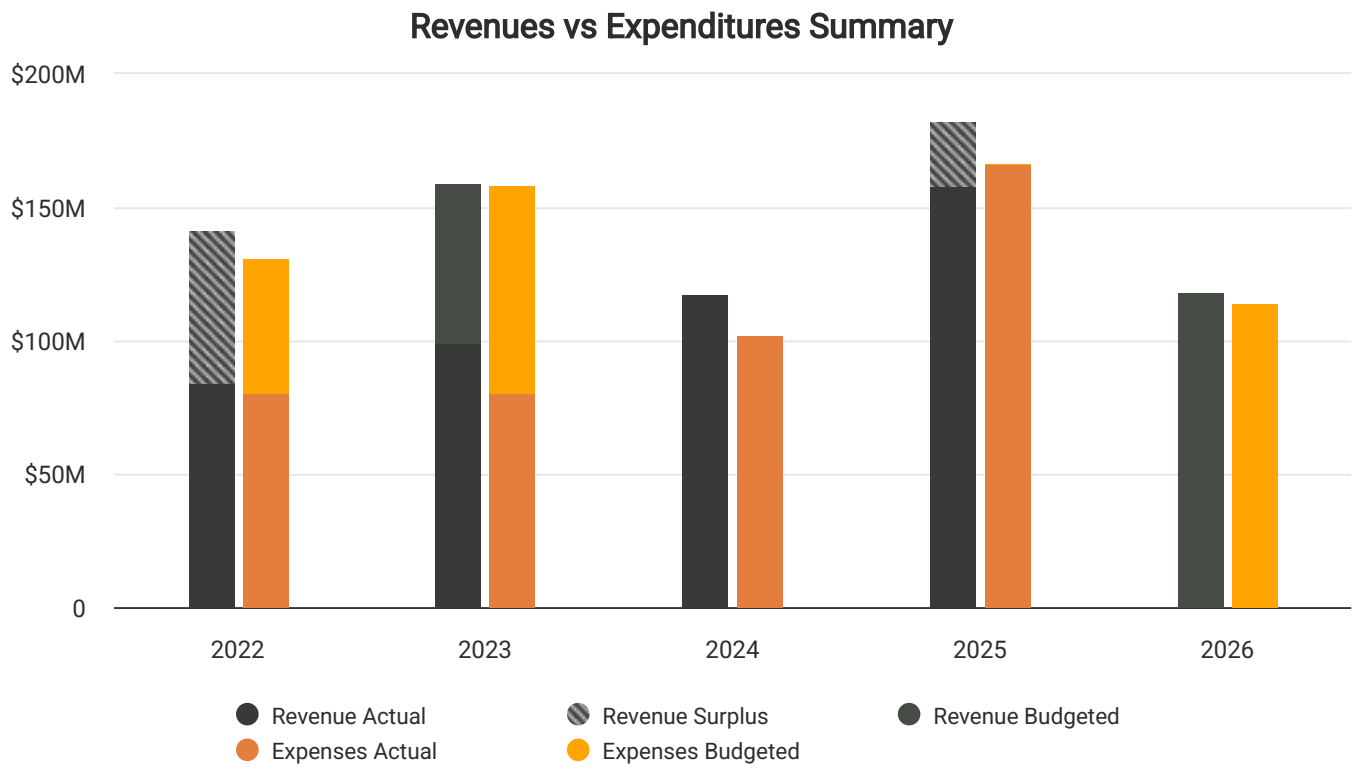
Internal Service Fund FTE Count

Internal Service Fund	2023	2024	2025
GIS	2.00	3.00	3.50
GIS Technician	2.00	3.00	2.50
GIS Administrator	0.00	0.00	1.00
City Engineer*	0.00	0.00	0.00
Utility Billing	3.88	3.88	3.24
City Treasurer	0.00	0.00	0.30
Utility Billing Team Leader	1.00	1.00	1.00
Utility Billing Clerk	2.88	2.88	1.94
Administrative Services Director*	0.00	0.00	0.00
Fleet	3.50	3.50	3.25
Facilities Operations Director	0.50	0.50	0.50
Facilities/Fleet Lead	1.00	1.00	0.75
Facilities and Fleet Technician	2.00	2.00	2.00
Administrative Assistant*	0.00	0.00	0.00
Total:	**9.38**	**10.38**	**9.99**

Budget Total

Eagle Mountain City is projecting $118.09M in revenue, which represents a difference of -25.43% over the prior year. The budgeted expenditures are projected to $114.01M which is a difference of -31.71% over the prior year. The primary cause for this reduction from the prior year is capital project spending. Current year capital projects that are not complete by the end of the fiscal year 06/30/2025 will end up being rolled forward to the 2025-2026 year budget.

Summary



Comprehensive Fund Summary

The "Comprehensive Fund Summary" provides an overview of a financial fund's activity, detailing sources of revenue, and categories of expenditures. It helps assess fiscal performance and track how funds are allocated and spent across various services.

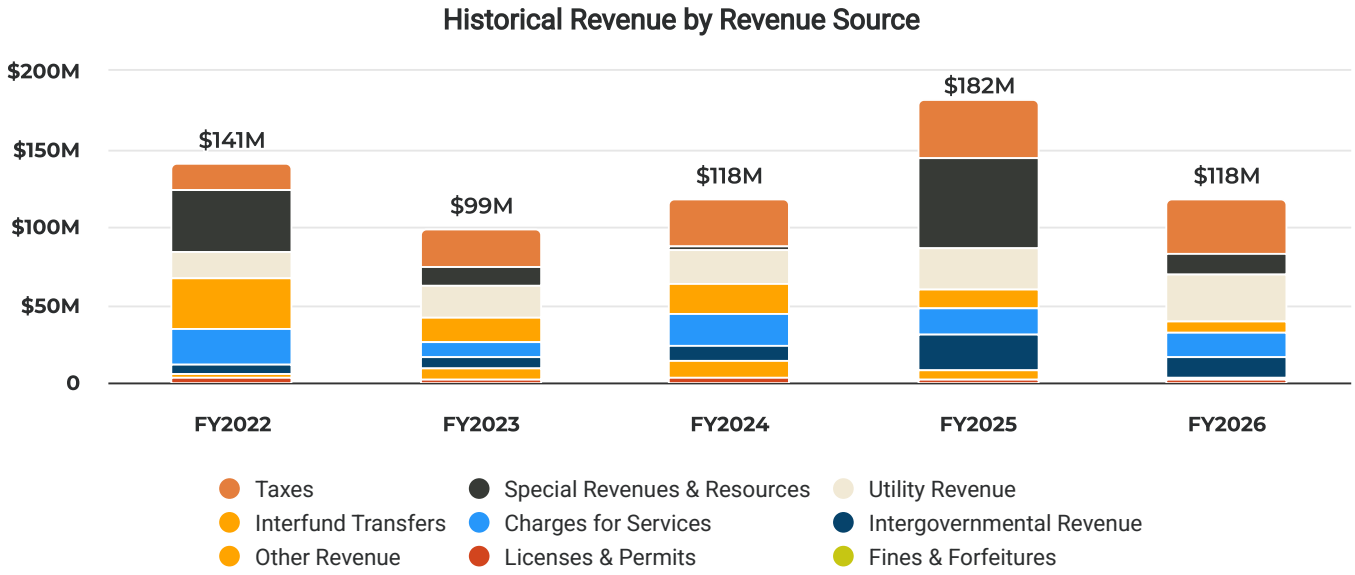
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$236,537,904.72**	**$298,967,383.11**	**$298,967,383.11**	**-**
Revenues				
Taxes	$30,207,460.13	$38,033,662.00	$31,669,877.00	$34,463,854.00
Licenses & Permits	$3,369,266.04	$2,344,200.00	$3,468,000.00	$1,725,164.00
Intergovernmental Revenue	$9,511,950.28	$22,661,792.00	$8,293,900.00	$13,536,627.00

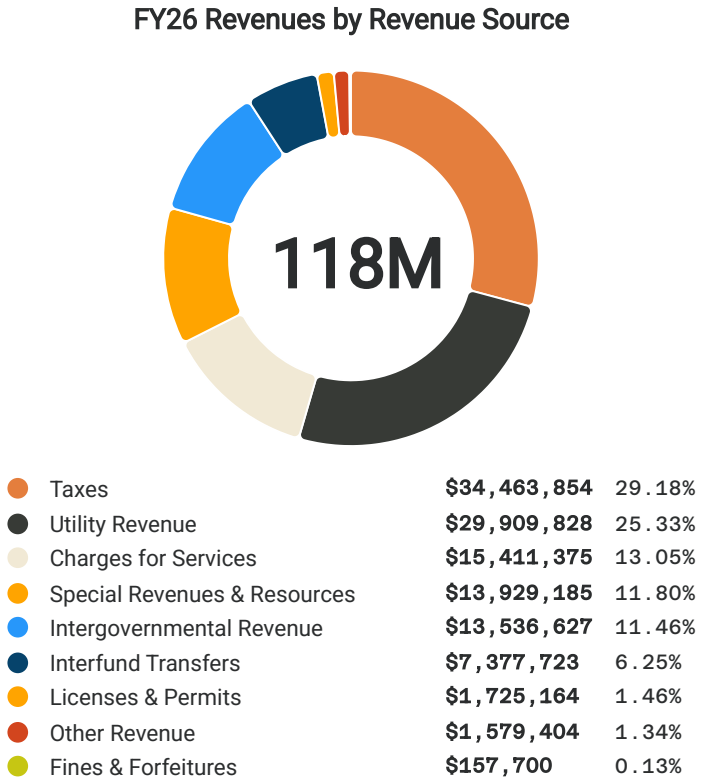
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Charges for Services	$20,477,631.97	$16,909,209.00	$16,464,225.00	$15,411,375.00
Utility Revenue	$21,738,886.76	$26,958,382.00	$26,226,461.00	$29,909,828.00
Fines & Forfeitures	$215,547.47	$161,700.00	$154,000.00	$157,700.00
Other Revenue	$11,376,398.58	$6,364,443.00	$3,520,865.00	$1,579,404.00
Interfund Transfers	$19,403,564.00	$11,939,207.00	$11,388,208.00	$7,377,723.00
Special Revenues & Resources	$1,479,724.30	$56,825,912.00	$57,178,227.00	$13,929,185.00
Total Revenues	**$117,780,429.53**	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**
Expenditures				
Personnel Services	$11,728,965.13	$15,342,183.00	$15,342,183.00	$16,979,493.00
Materials Supplies Services	$47,465,993.60	$57,767,278.00	$51,413,611.00	$59,673,006.00
Depreciation	-	-	$7,134,856.00	-
Capital Outlay	$16,446,216.62	$69,235,767.00	$69,473,517.00	$22,995,006.00
Grants	-	$1,470,000.00	$1,470,000.00	$1,226,221.00
Debt Service	$5,155,204.42	$4,011,663.00	$4,011,663.00	$3,506,892.00
Interfund Transfers	$21,476,207.05	$12,609,417.00	$13,827,092.00	$6,879,189.00
Fund Balance Appropriation	-	$5,830,406.00	$4,289,748.00	$2,753,421.00
Total Expenditures	**$102,272,586.82**	**$166,266,714.00**	**$166,962,670.00**	**$114,013,228.00**
Total Revenues Less Expenditures	**$15,507,842.71**	**$15,931,793.00**	**-$8,598,907.00**	**$4,077,632.00**
Ending Fund Balance	**$252,045,747.43**	**$314,899,176.11**	**$290,368,476.11**	**-**

Revenues by Revenue Source

The "Revenues by Revenue Source" displays a historical breakdown of revenue over five fiscal years, highlighting contributions from various categories such as taxes, utility revenue, and intergovernmental transfers. It illustrates both fluctuations and trends, providing insight into how different sources impact overall revenue across time.



Here's the breakdown of each revenue source:



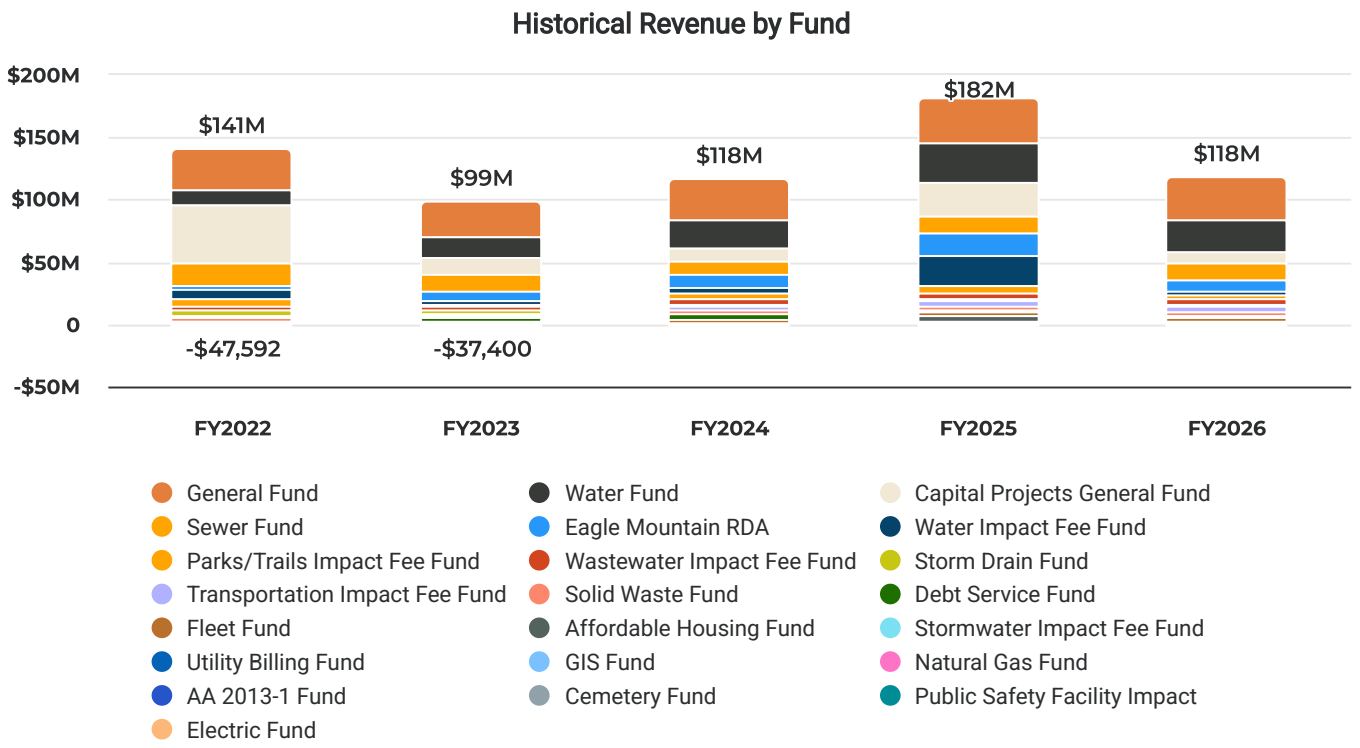
Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Taxes	$38,033,662.00	$31,669,877.00	$34,463,854.00	8.82%
Licenses & Permits	$2,344,200.00	$3,468,000.00	$1,725,164.00	-50.25%
Intergovernmental Revenue	$22,661,792.00	$8,293,900.00	$13,536,627.00	63.21%
Charges for Services	$16,909,209.00	$16,464,225.00	$15,411,375.00	-6.39%
Utility Revenue	$26,958,382.00	$26,226,461.00	$29,909,828.00	14.04%
Fines & Forfeitures	$161,700.00	$154,000.00	$157,700.00	2.40%
Other Revenue	$6,364,443.00	$3,520,865.00	$1,579,404.00	-55.14%

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Interfund Transfers	$11,939,207.00	$11,388,208.00	$7,377,723.00	-35.22%
Special Revenues & Resources	$56,825,912.00	$57,178,227.00	$13,929,185.00	-75.64%
Total Revenues	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**	**-25.43%**

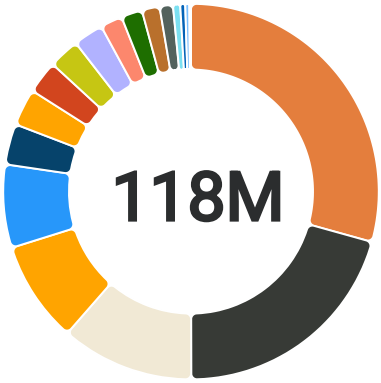
Revenues by Fund

The "Revenues by Fund" chart breaks down historical revenue by individual funds over five fiscal years, offering insight into how different funding sources contribute to total revenue. It highlights the General Fund as a major contributor while showcasing the financial activity of numerous specialized funds, helping to illustrate shifts in funding priorities and economic conditions.



Here's the breakdown of revenues by fund:

FY26 Revenues by Fund



General Fund	$34,634,720	29.33%
Water Fund	$24,391,308	20.65%
Sewer Fund	$13,518,951	11.45%
Capital Projects General Fund	$10,322,741	8.74%
Eagle Mountain RDA	$8,453,952	7.16%
Transportation Impact Fee Fund	$4,125,050	3.49%
Wastewater Impact Fee Fund	$3,763,868	3.19%
Water Impact Fee Fund	$3,350,675	2.84%
Parks/Trails Impact Fee Fund	$3,136,500	2.66%
Solid Waste Fund	$3,040,294	2.57%
Fleet Fund	$2,248,678	1.90%
Storm Drain Fund	$2,130,846	1.80%
Debt Service Fund	$1,813,250	1.54%
Affordable Housing Fund	$1,347,887	1.14%
Utility Billing Fund	$727,776	0.62%
GIS Fund	$517,016	0.44%
Stormwater Impact Fee Fund	$410,100	0.35%
Cemetery Fund	$81,523	0.07%
AA 2013-1 Fund	$40,025	0.03%
Public Safety Facility Impact	$35,700	0.03%

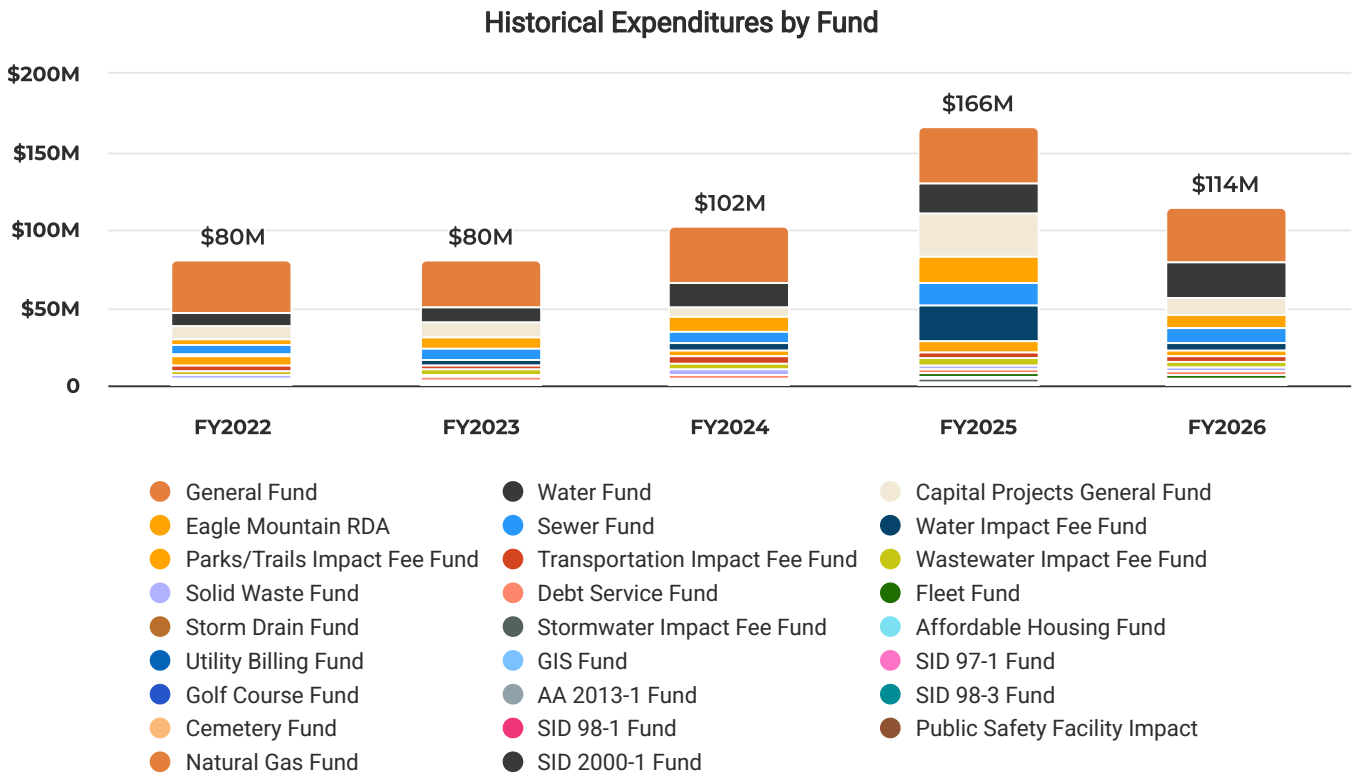
Revenues by Fund

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$36,136,547.00	$35,704,867.00	$34,634,720.00	-3.00%
Water Impact Fee Fund	$23,522,270.00	$23,522,270.00	$3,350,675.00	-85.76%
Wastewater Impact Fee Fund	$4,333,507.00	$4,333,507.00	$3,763,868.00	-13.14%
Parks/Trails Impact Fee Fund	$6,740,418.00	$6,740,418.00	$3,136,500.00	-53.47%
Public Safety Facility Impact	$35,700.00	$35,700.00	$35,700.00	0.00%
Stormwater Impact Fee Fund	$2,015,300.00	$2,015,300.00	$410,100.00	-79.65%
Transportation Impact Fee Fund	$4,125,050.00	$4,125,050.00	$4,125,050.00	0.00%
Debt Service Fund	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Capital Projects General Fund	$27,221,652.00	$20,865,772.00	$10,322,741.00	-50.53%
Water Fund	$32,369,229.00	$18,079,706.00	$24,391,308.00	34.91%
Sewer Fund	$13,484,156.00	$15,494,723.00	$13,518,951.00	-12.75%

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Fleet Fund	$2,979,254.00	$3,919,254.00	$2,248,678.00	-42.62%
Solid Waste Fund	$2,912,185.00	$2,773,384.00	$3,040,294.00	9.62%
Storm Drain Fund	$1,908,853.00	$1,585,943.00	$2,130,846.00	34.36%
Cemetery Fund	$95,709.00	$95,709.00	$81,523.00	-14.82%
Utility Billing Fund	$508,223.00	$503,223.00	$727,776.00	44.62%
GIS Fund	$364,089.00	$364,089.00	$517,016.00	42.00%
AA 2013-1 Fund	$51,075.00	$41,075.00	$40,025.00	-2.56%
Affordable Housing Fund	$3,800,999.00	$3,250,000.00	$1,347,887.00	-58.53%
Eagle Mountain RDA	$17,544,068.00	$12,863,550.00	$8,453,952.00	-34.28%
Total Revenues	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**	**-25.43%**

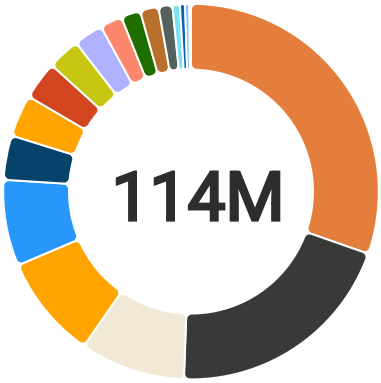
Expenditures by Fund

The "Expenditures by Fund" chart shows historical spending across various funds from FY2022 to FY2026, highlighting where financial resources are allocated over time. The General Fund consistently leads in expenditures, with noticeable growth in FY2026, providing a visual narrative of changing priorities and budgetary trends.



Here's the breakdown of expenditure by fund:

FY26 Expenditures by Fund



General Fund	$34,634,720	30.38%
Water Fund	$23,070,913	20.24%
Capital Projects General Fund	$10,322,741	9.05%
Sewer Fund	$10,176,900	8.93%
Eagle Mountain RDA	$8,453,952	7.41%
Water Impact Fee Fund	$4,350,675	3.82%
Transportation Impact Fee Fund	$4,125,050	3.62%
Wastewater Impact Fee Fund	$3,763,868	3.30%
Parks/Trails Impact Fee Fund	$3,186,500	2.79%
Solid Waste Fund	$2,874,788	2.52%
Fleet Fund	$2,169,585	1.90%
Storm Drain Fund	$1,910,259	1.68%
Debt Service Fund	$1,813,250	1.59%
Affordable Housing Fund	$1,347,887	1.18%
Utility Billing Fund	$727,776	0.64%
GIS Fund	$517,016	0.45%
Stormwater Impact Fee Fund	$410,100	0.36%
Cemetery Fund	$81,523	0.07%
AA 2013-1 Fund	$40,025	0.04%
Public Safety Facility Impact	$35,700	0.03%

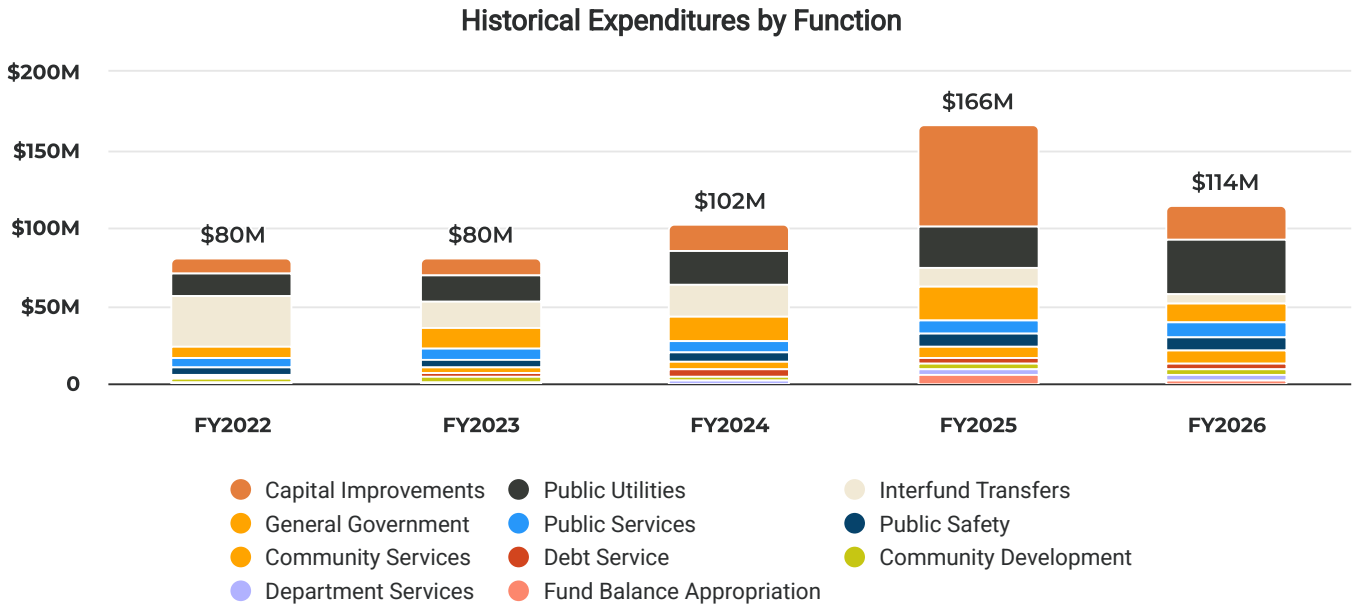
Expenditures by Fund

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$36,136,547.00	$35,704,867.00	$34,634,720.00	-3.00%
Water Impact Fee Fund	$23,522,270.00	$23,522,270.00	$4,350,675.00	-81.50%
Wastewater Impact Fee Fund	$4,333,507.00	$4,333,507.00	$3,763,868.00	-13.14%
Parks/Trails Impact Fee Fund	$6,740,418.00	$6,740,418.00	$3,186,500.00	-52.73%
Public Safety Facility Impact	$35,700.00	$45,700.00	$35,700.00	-21.88%
Stormwater Impact Fee Fund	$2,015,300.00	$2,015,300.00	$410,100.00	-79.65%
Transportation Impact Fee Fund	$4,125,050.00	$4,352,430.00	$4,125,050.00	-5.22%
Debt Service Fund	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Capital Projects General Fund	$27,221,652.00	$27,221,652.00	$10,322,741.00	-62.08%
Water Fund	$19,471,434.00	$19,971,009.00	$23,070,913.00	15.52%
Sewer Fund	$13,484,156.00	$16,123,850.00	$10,176,900.00	-36.88%

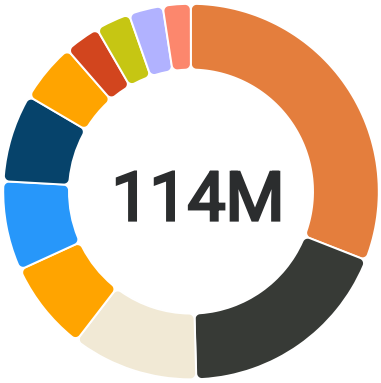
Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Fleet Fund	$2,979,254.00	$3,719,254.00	$2,169,585.00	-41.67%
Solid Waste Fund	$2,878,454.00	$2,773,384.00	$2,874,788.00	3.66%
Storm Drain Fund	$1,419,585.00	$2,266,947.00	$1,910,259.00	-15.73%
Cemetery Fund	$95,709.00	$95,709.00	$81,523.00	-14.82%
Utility Billing Fund	$508,223.00	$508,223.00	$727,776.00	43.20%
GIS Fund	$364,089.00	$364,089.00	$517,016.00	42.00%
AA 2013-1 Fund	$51,075.00	$51,075.00	$40,025.00	-21.63%
Affordable Housing Fund	$1,290,000.00	$1,290,000.00	$1,347,887.00	4.49%
Eagle Mountain RDA	$17,544,068.00	$13,812,763.00	$8,453,952.00	-38.80%
Total Expenditures	**$166,266,714.00**	**$166,962,670.00**	**$114,013,228.00**	**-31.71%**

Expenditures by Function

The "Expenditures by Function" chart illustrates how funds are allocated across different functional areas—such as Public Utilities, Capital Improvements, and Public Safety—over five fiscal years. It reveals a notable increase in spending by FY2026, reflecting shifts in operational priorities and long-term planning.



FY26 Expenditures by Function



Public Utilities	$35,283,632	30.95%
Capital Improvements	$21,224,830	18.62%
General Government	$12,408,443	10.88%
Public Services	$8,815,151	7.73%
Public Safety	$8,789,107	7.71%
Community Services	$8,636,765	7.58%
Interfund Transfers	$5,850,046	5.13%
Debt Service	$3,486,892	3.06%
Department Services	$3,414,377	2.99%
Community Development	$3,350,564	2.94%
Fund Balance Appropriation	$2,753,421	2.42%

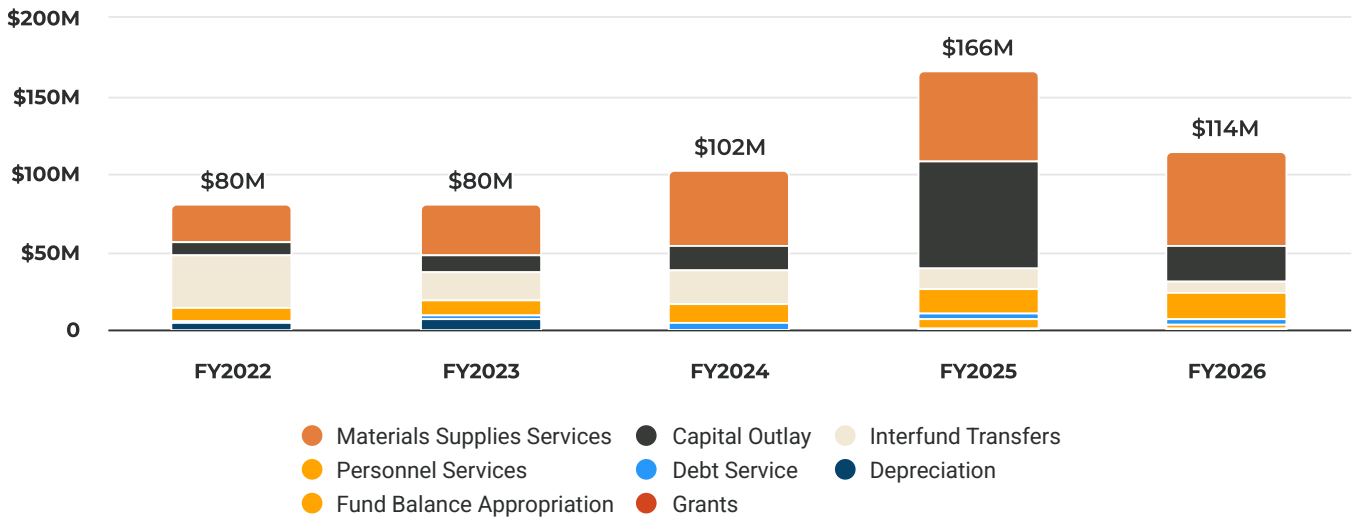
Expenditures by Function

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Government	$21,288,198.00	$18,565,576.00	$12,408,443.00	-33.16%
Community Services	$6,990,535.00	$7,010,535.00	$8,636,765.00	23.20%
Public Safety	$7,724,349.00	$7,724,349.00	$8,789,107.00	13.78%
Community Development	$3,605,075.00	$3,605,075.00	$3,350,564.00	-7.06%
Department Services	$3,851,566.00	$4,591,566.00	$3,414,377.00	-25.64%
Public Services	$9,445,931.00	$8,545,931.00	$8,815,151.00	3.15%
Public Utilities	$26,876,558.00	$30,758,119.00	$35,283,632.00	14.71%
Interfund Transfers	$11,806,998.00	$13,024,673.00	$5,850,046.00	-55.08%
Debt Service	$3,962,363.00	$3,962,363.00	$3,486,892.00	-12.00%
Capital Improvements	$64,884,735.00	$64,884,735.00	$21,224,830.00	-67.29%
Fund Balance Appropriation	$5,830,406.00	$4,289,748.00	$2,753,421.00	-35.81%
Total Expenditures	**$166,266,714.00**	**$166,962,670.00**	**$114,013,228.00**	**-31.71%**

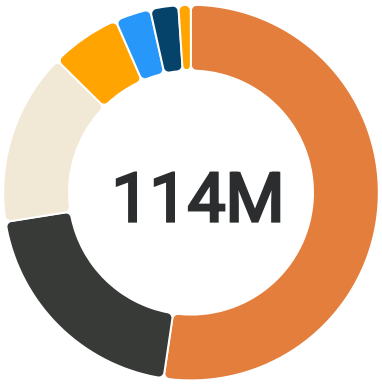
Expenditures by Expense Group

The "Expenditures by Expense Group" chart breaks down spending into key categories such as Materials Supplies Services, Capital Outlay, Personnel Services, and Debt Service across five fiscal years. It highlights a significant increase in expenditures in FY2026, primarily driven by spikes in Capital Outlay and Materials Supplies Services.

Historical Expenditures by Expense Group



FY26 Expenditures by Expense Group



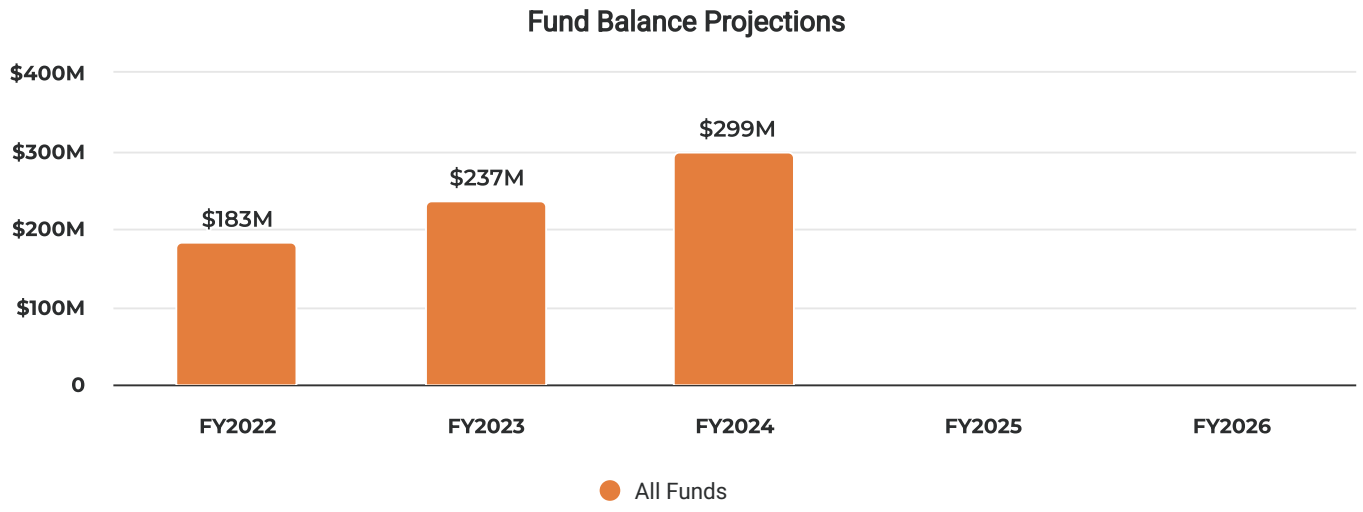
Materials Supplies Services	$59,673,006	52.34%
Capital Outlay	$22,995,006	20.17%
Personnel Services	$16,979,493	14.89%
Interfund Transfers	$6,879,189	6.03%
Debt Service	$3,506,892	3.08%
Fund Balance Appropriation	$2,753,421	2.42%
Grants	$1,226,221	1.08%

Expenditures by Expense Group

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Personnel Services	$15,342,183.00	$15,342,183.00	$16,979,493.00	10.67%
Materials Supplies Services	$57,767,278.00	$51,413,611.00	$59,673,006.00	16.06%
Depreciation	-	$7,134,856.00	-	-100.00%
Capital Outlay	$69,235,767.00	$69,473,517.00	$22,995,006.00	-66.90%
Grants	$1,470,000.00	$1,470,000.00	$1,226,221.00	-16.58%
Debt Service	$4,011,663.00	$4,011,663.00	$3,506,892.00	-12.58%
Interfund Transfers	$12,609,417.00	$13,827,092.00	$6,879,189.00	-50.25%
Fund Balance Appropriation	$5,830,406.00	$4,289,748.00	$2,753,421.00	-35.81%
Total Expenditures	**$166,266,714.00**	**$166,962,670.00**	**$114,013,228.00**	**-31.71%**

Fund Balance

Here's the fund balance projections from year-to-year over the last five years:



General Fund

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

General Fund (Major Fund)

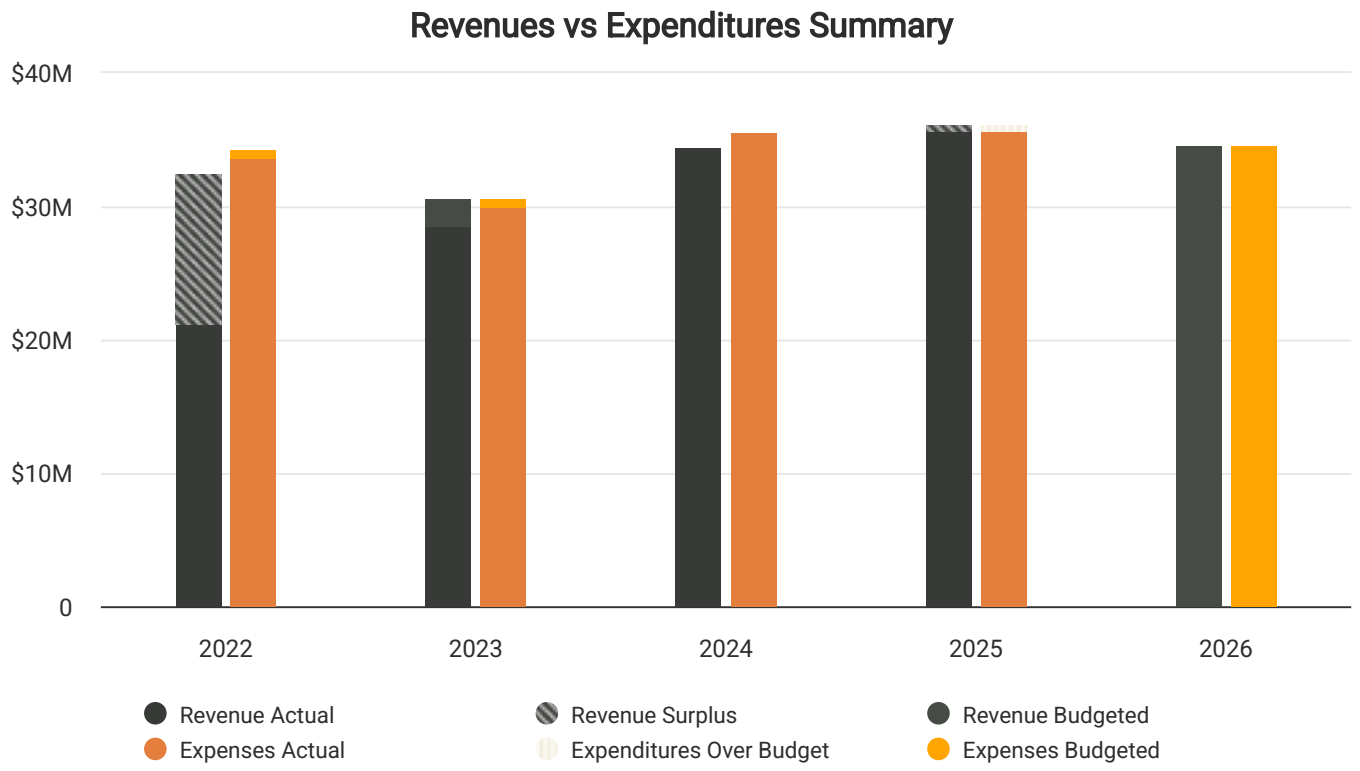
The General Fund is the City's primary operating fund and accounts for the majority of the City's revenues. This fund derives a large portion of its revenues from property tax, sales tax, utility tax, and state-shared revenues. Most City departments are funded by the General Fund, including the Engineering,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

As the City's primary operating fund, the General Fund is subject to appropriation. Expenditures for public purposes may be made from cash held in the General Fund without the restrictions currently imposed on other funds. Emergencies, catastrophes, and other unforeseen demands for money are usually met from the resources of the General Fund. Utah state law requires the City to maintain a balanced budget for the General Fund, meaning approved expenditures do not exceed projected revenues and use of revenues.

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

Summary

Eagle Mountain City is projecting $34.63M of revenue in the General Fund, which represents a -3% change over the prior year. Budgeted expenditures are projected to $34.63M which is -3%change over from the last budget year.



Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$14,676,276.71**	**$12,275,772.96**	**$12,275,772.96**	**-**
Revenues				
Taxes	$19,749,853.91	$23,008,284.00	$21,107,114.00	$26,009,902.00
Licenses & Permits	$3,369,266.04	$2,344,200.00	$3,468,000.00	$1,725,164.00
Intergovernmental Revenue	$2,873,248.25	$3,108,292.00	$2,732,000.00	$3,339,287.00
Charges for Services	$3,330,119.13	$2,586,484.00	$2,151,500.00	$1,983,250.00
Utility Revenue	$11,350.00	$15,500.00	$7,500.00	$12,000.00
Fines & Forfeitures	$17,634.34	$21,700.00	$14,000.00	$19,700.00
Other Revenue	$3,844,000.54	$2,955,865.00	$2,680,865.00	$520,000.00
Interfund Transfers	$176,116.99	$215,278.00	$215,278.00	$22,917.00
Special Revenues & Resources	$1,065,253.84	$1,880,944.00	$3,328,610.00	$1,002,500.00
Total Revenues	**$34,436,843.04**	**$36,136,547.00**	**$35,704,867.00**	**$34,634,720.00**
Expenditures				
Personnel Services	$8,777,005.16	$11,387,114.00	$11,387,114.00	$12,169,479.00
Materials Supplies Services	$16,736,347.18	$20,929,188.00	$20,253,844.00	$19,555,031.00
Capital Outlay	$457,736.96	$895,567.00	$933,317.00	$222,380.00
Grants	-	$75,000.00	$75,000.00	-
Debt Service	$54,000.00	$56,300.00	$56,300.00	$27,000.00

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Interfund Transfers	$9,673,540.72	$1,015,340.00	$2,999,292.00	$1,699,726.00
Fund Balance Appropriation	-	$1,778,038.00	-	$961,104.00
Total Expenditures	**$35,698,630.02**	**$36,136,547.00**	**$35,704,867.00**	**$34,634,720.00**
Total Revenues Less Expenditures	**-$1,261,786.98**	**-**	**-**	**-**
Ending Fund Balance	**$13,414,489.73**	**$12,275,772.96**	**$12,275,772.96**	**-**

Revenues by Revenue Source

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

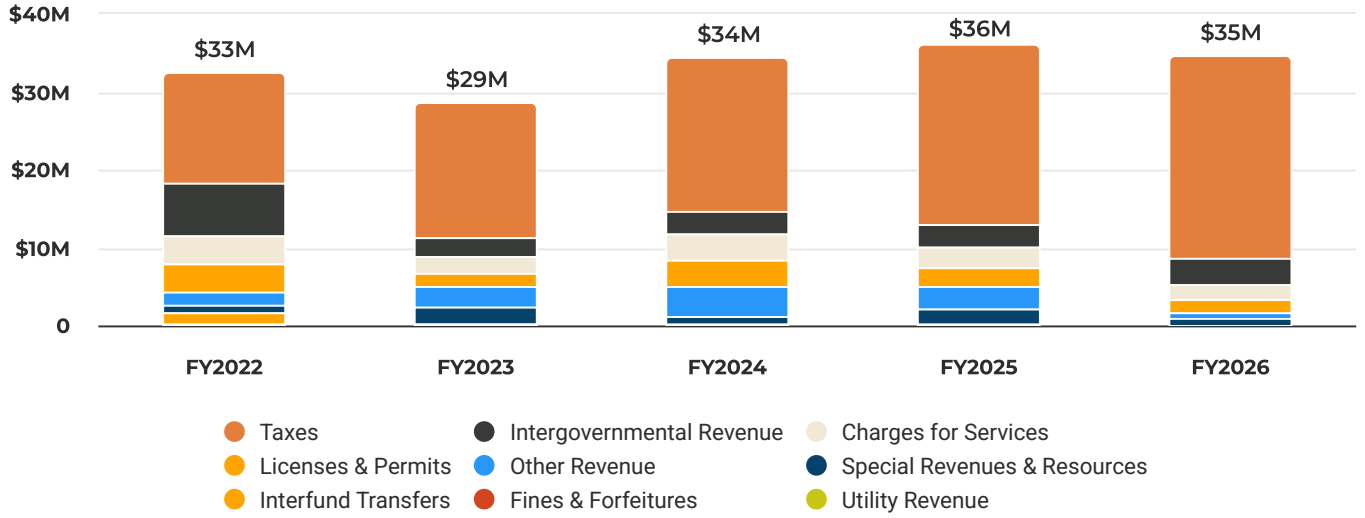
Departmental revenues are generally related to the services and programs provided by a department. As a general rule, increased departmental revenues will be related to increased expenditures, while decreased revenues will likely result in decreased expenditures. This close interdependence needs to be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

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

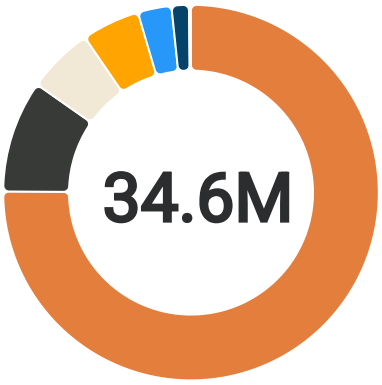
General Fund Revenues Categories

- • Taxes - Consists mostly of sales tax, property tax, and utility franchise fees
- • Licenses - Fees associated with business licenses and franchise agreements
- • Planning, Building, & Engineering Fees - Building permit fees, engineering fees, planning fees, etc.
- • Intergovernmental Revenue/Grants - Funding from other governmental entities, often tied to a particular use
- • Charges for Services - Primarily consisting of fees from road surface treatment programs
- • Recreation Fees - Charges for citizens to participate in City recreation programs
- • Utility Revenue - Charges for connection/disconnection of utility services
- • Fines & Forfeitures - Revenue from various fines imposed by the City
- • Miscellaneous - Comes mostly from revenue not easily classified in other categories
- • Transfers - Consists of transfers from utility funds for administrative services performed by General Fund employees
- • Special Revenues - Funds from special events such as fund-raisers

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



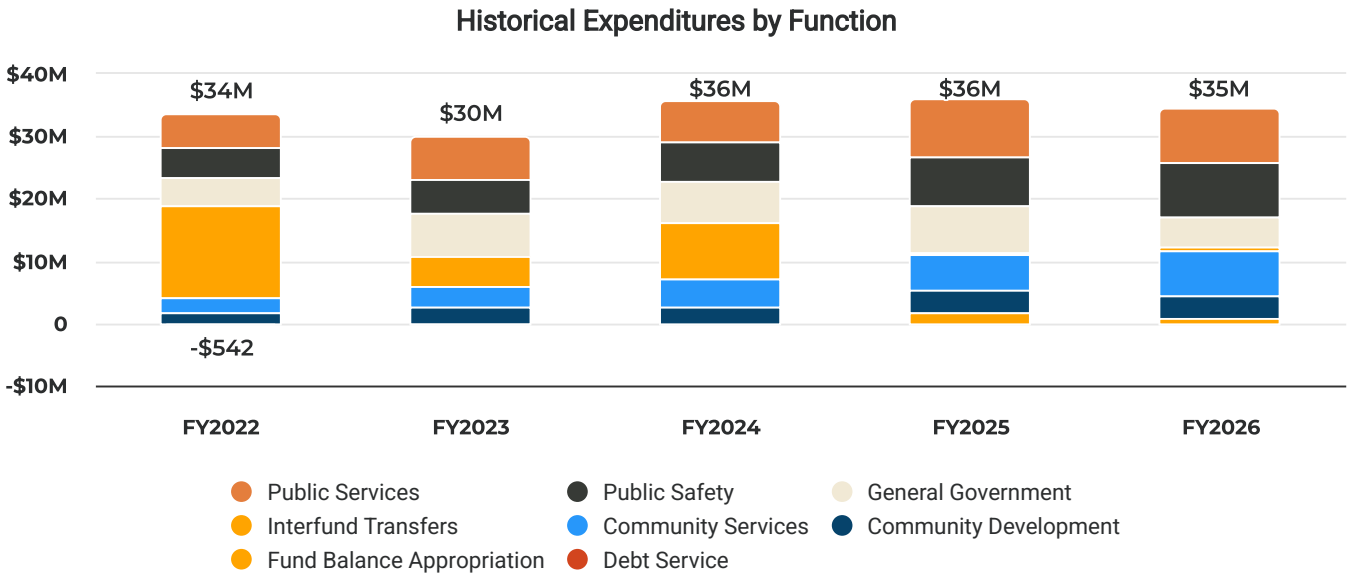
Taxes	$26,009,902	75.10%
Intergovernmental Revenue	$3,339,287	9.64%
Charges for Services	$1,983,250	5.73%
Licenses & Permits	$1,725,164	4.98%
Special Revenues & Resources	$1,002,500	2.89%
Other Revenue	$520,000	1.50%
Interfund Transfers	$22,917	0.07%
Fines & Forfeitures	$19,700	0.06%
Utility Revenue	$12,000	0.03%

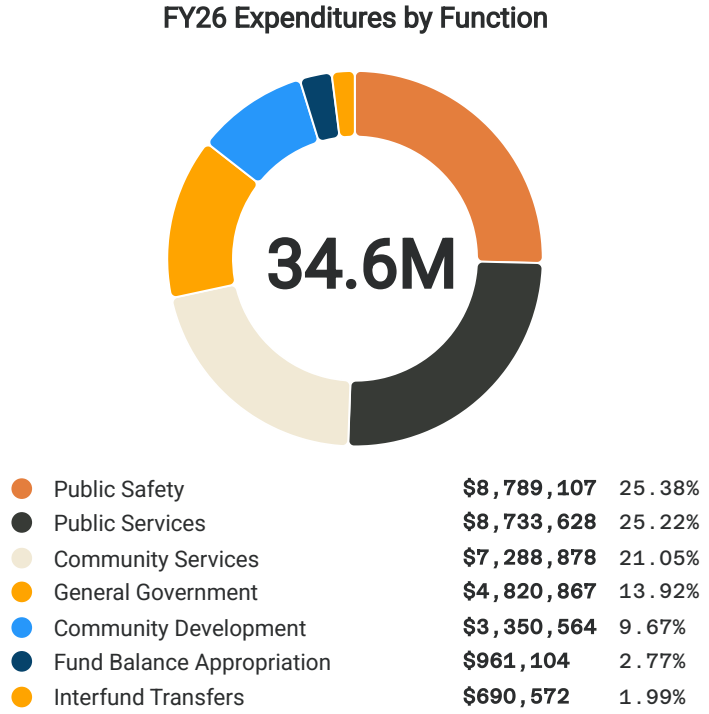
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Taxes	$19,749,853.91	$23,008,284.00	$21,107,114.00	$26,009,902.00	23.23%
Licenses & Permits	$3,369,266.04	$2,344,200.00	$3,468,000.00	$1,725,164.00	-50.25%
Intergovernmental Revenue	$2,873,248.25	$3,108,292.00	$2,732,000.00	$3,339,287.00	22.23%
Charges for Services	$3,330,119.13	$2,586,484.00	$2,151,500.00	$1,983,250.00	-7.82%
Utility Revenue	$11,350.00	$15,500.00	$7,500.00	$12,000.00	60.00%
Fines & Forfeitures	$17,634.34	$21,700.00	$14,000.00	$19,700.00	40.71%
Other Revenue	$3,844,000.54	$2,955,865.00	$2,680,865.00	$520,000.00	-80.60%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Interfund Transfers	$176,116.99	$215,278.00	$215,278.00	$22,917.00	-89.35%
Special Revenues & Resources	$1,065,253.84	$1,880,944.00	$3,328,610.00	$1,002,500.00	-69.88%
Total Revenues	**$34,436,843.04**	**$36,136,547.00**	**$35,704,867.00**	**$34,634,720.00**	**-3.00%**

Expenditures by Function

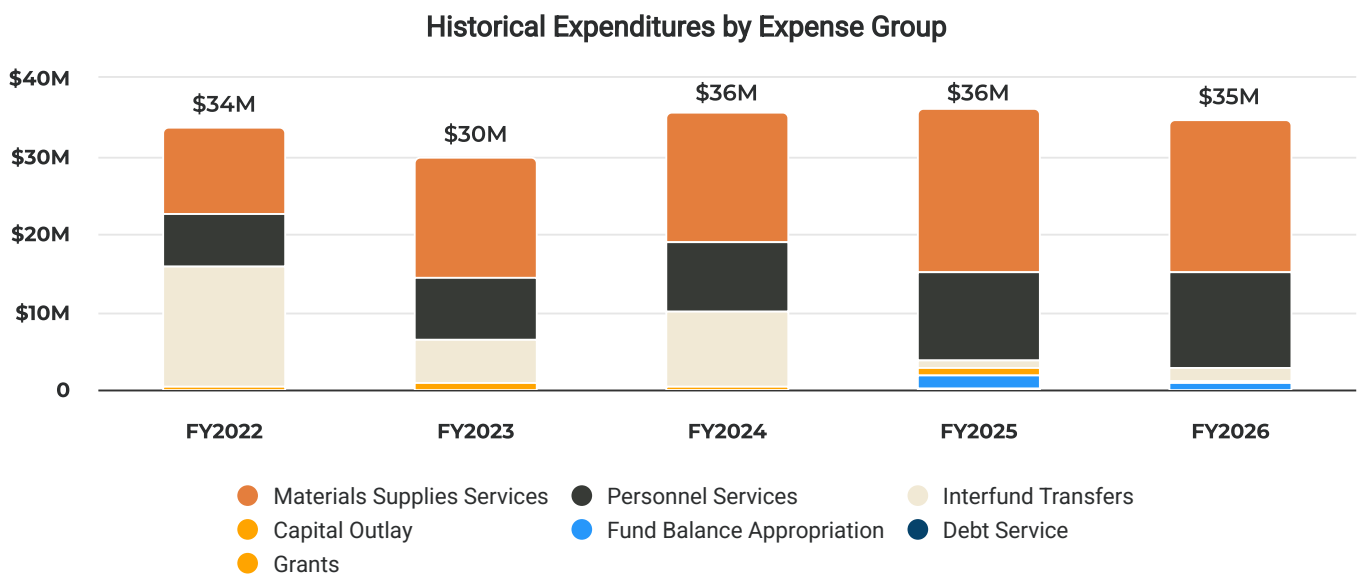




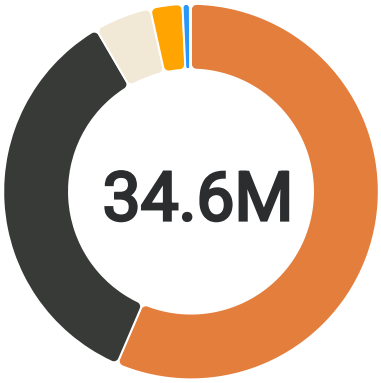
Expenditures by Function

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Government	$6,633,530.11	$7,760,407.00	$8,002,813.00	$4,820,867.00	-39.76%
Community Services	$4,703,270.76	$5,700,535.00	$5,720,535.00	$7,288,878.00	27.42%
Public Safety	$6,404,444.91	$7,724,349.00	$7,724,349.00	$8,789,107.00	13.78%
Community Development	$2,592,399.82	$3,605,075.00	$3,605,075.00	$3,350,564.00	-7.06%
Public Services	$6,499,856.70	$9,350,222.00	$8,450,222.00	$8,733,628.00	3.35%
Interfund Transfers	$8,865,127.72	$217,921.00	$2,201,873.00	$690,572.00	-68.64%
Fund Balance Appropriation	-	$1,778,038.00	-	$961,104.00	-
Total Expenditures	**$35,698,630.02**	**$36,136,547.00**	**$35,704,867.00**	**$34,634,720.00**	**-3.00%**

Expenditures by Expense Group



FY26 Expenditures by Expense Group

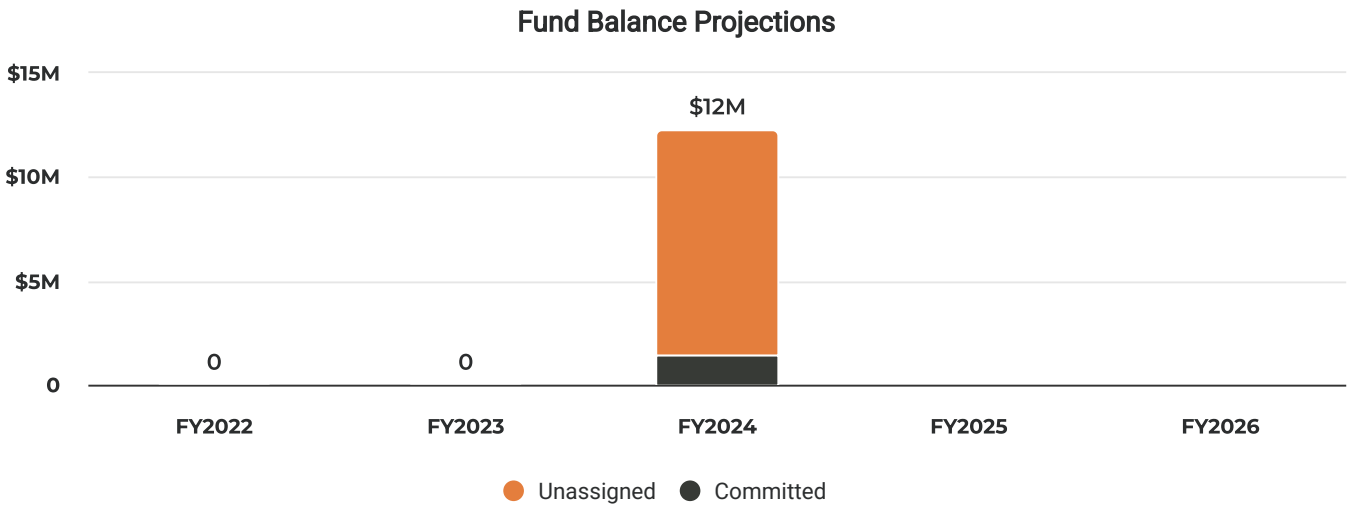


Materials Supplies Services	**$19,555,031**	56.46%
Personnel Services	**$12,169,479**	35.14%
Interfund Transfers	**$1,699,726**	4.91%
Fund Balance Appropriation	**$961,104**	2.77%
Capital Outlay	**$222,380**	0.64%
Debt Service	**$27,000**	0.08%

Expenditures by Expense Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Personnel Services	$8,777,005.16	$11,387,114.00	$11,387,114.00	$12,169,479.00	6.87%
Materials Supplies Services	$16,736,347.18	$20,929,188.00	$20,253,844.00	$19,555,031.00	-3.45%
Capital Outlay	$457,736.96	$895,567.00	$933,317.00	$222,380.00	-76.17%
Grants	-	$75,000.00	$75,000.00	-	-100.00%
Debt Service	$54,000.00	$56,300.00	$56,300.00	$27,000.00	-52.04%
Interfund Transfers	$9,673,540.72	$1,015,340.00	$2,999,292.00	$1,699,726.00	-43.33%
Fund Balance Appropriation	-	$1,778,038.00	-	$961,104.00	-
Total Expenditures	**$35,698,630.02**	**$36,136,547.00**	**$35,704,867.00**	**$34,634,720.00**	**-3.00%**

Fund Balance



Special Revenue Fund

The Special Revenue Fund encompasses funds that have revenue sources designated for specific purposes. In other words, the revenues received by these funds are earmarked for specific uses. The Special Revenue Fund includes all impact fee funds, the Cemetery Fund, and all city RDAs. Similar to the Capital Projects fund, the Special Revenue Fund is classified as a non-major fund due to the majority of expenditures being related to inter-fund transfers and the remaining expenditures not consistently being over 10%.

Definition of Special Revenue Funds

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

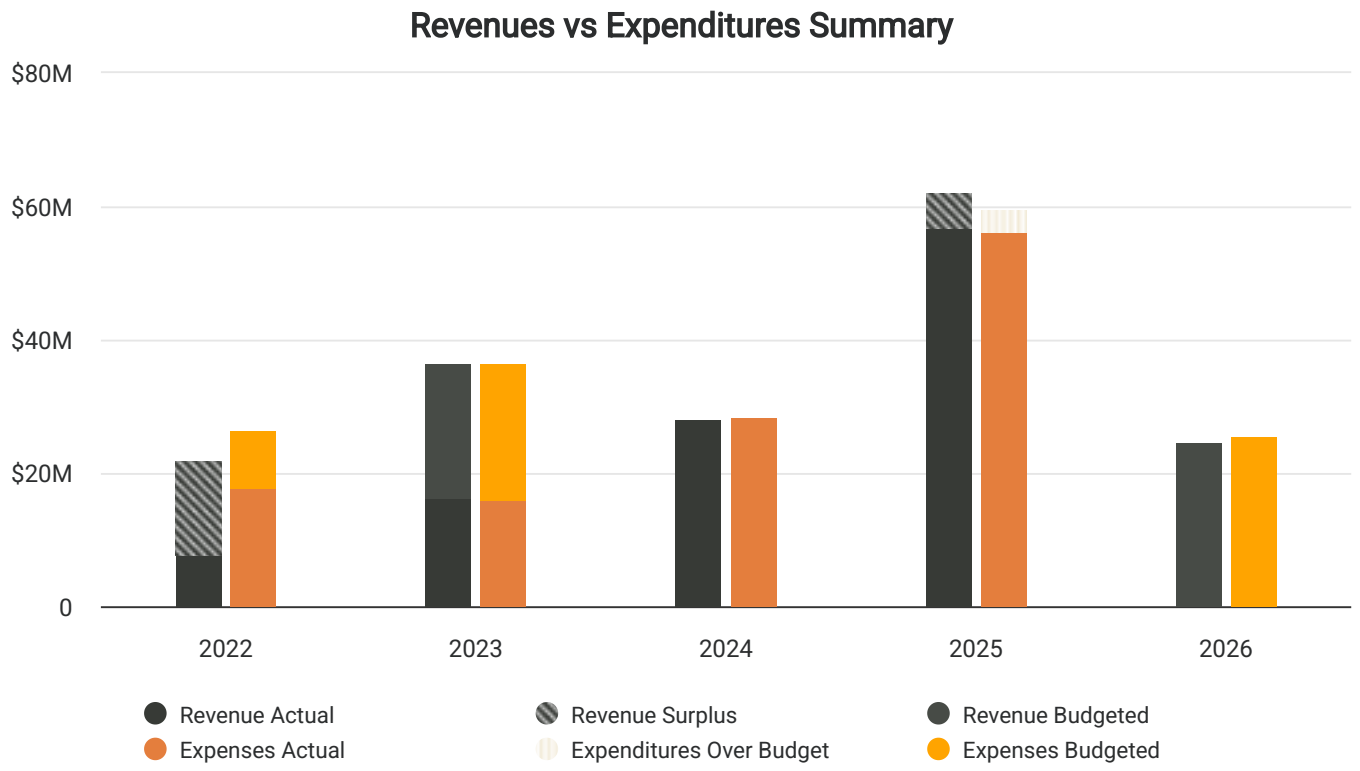
The following discussion explains how Special Revenue Funds provide transparency. Taxes are received into the General Fund along with several other revenue streams. Because taxes are pooled together with other revenue streams, when the pool of revenues is used for an activity, the exact amount of taxes being used for this activity is unclear. In contrast, earmarked revenues such as event revenue are not placed into a pool of revenues. Instead, the event revenues stay within the events fund and are used solely to fund event expenses.

Overview of Special Revenue Funds

The City has seven Special Revenue Funds: Cemetery, Storm Drain, Water Impact Fees, Wastewater Impact Fees, Parks Impact Fees, Storm Drain Impact Fees, and Transportation Impact Fees. The Cemetery Fund was added when the City's cemetery was constructed. The Storm Water Fund was originally moved into the Special Revenue Fund from the Enterprise Fund at the request of an auditor, as no specific good is received by residents for this service. The latter seven Special Revenue Funds are impact fee funds.

Summary

Eagle Mountain City is projecting $24.71M of revenue in the Special Revenue Fund, which represents a -56.64% change over the prior year. Budgeted expenditures are projected to $25.76Mwhich is -54.18%change from the last budget year.



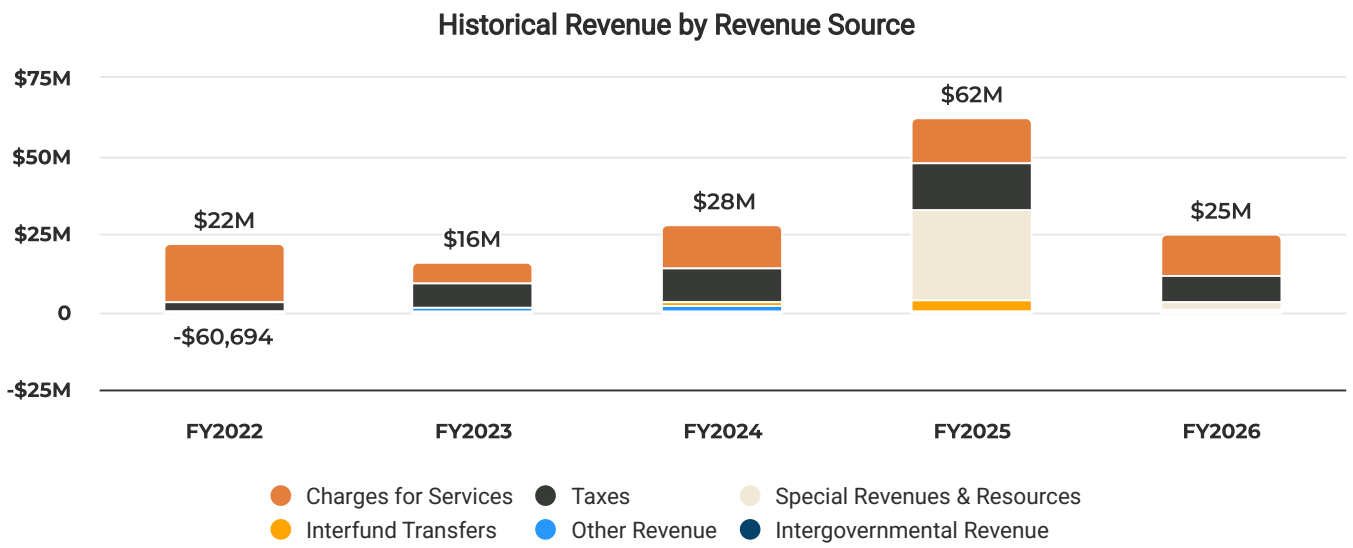
Comprehensive Fund Summary

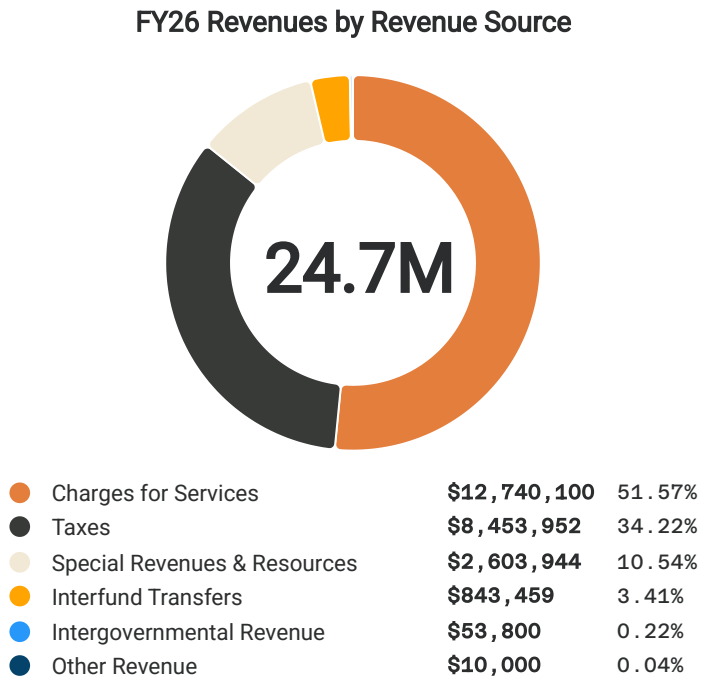
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$38,366,467.66**	**$39,475,075.45**	**$39,475,075.45**	**-**
Revenues				
Taxes	$10,457,606.22	$15,025,378.00	$10,562,763.00	$8,453,952.00
Intergovernmental Revenue	$52,765.00	$53,500.00	$53,500.00	$53,800.00
Charges for Services	$14,233,597.26	$14,251,650.00	$14,251,650.00	$12,740,100.00
Other Revenue	$2,198,999.98	-	-	$10,000.00
Interfund Transfers	$1,171,109.00	$3,800,999.00	$3,250,000.00	$843,459.00
Special Revenues & Resources	-	$29,081,494.00	$28,863,591.00	$2,603,944.00
Total Revenues	**$28,114,077.46**	**$62,213,021.00**	**$56,981,504.00**	**$24,705,255.00**
Expenditures				
Personnel Services	$12,071.79	$11,909.00	$11,909.00	$132,339.00
Materials Supplies Services	$12,059,263.01	$13,611,591.00	$10,646,563.00	$7,767,056.00
Capital Outlay	$10,575,657.81	$33,078,580.00	$33,078,580.00	$10,793,459.00
Grants	-	$1,290,000.00	$1,290,000.00	$1,226,221.00
Interfund Transfers	$5,877,956.70	$7,657,574.00	$6,891,297.00	$4,043,863.00
Fund Balance Appropriation	-	$4,052,368.00	$4,289,748.00	$1,792,317.00
Total Expenditures	**$28,524,949.31**	**$59,702,022.00**	**$56,208,097.00**	**$25,755,255.00**

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Total Revenues Less Expenditures	-$410,871.85	$2,510,999.00	$773,407.00	-$1,050,000.00
Ending Fund Balance	$37,955,595.81	$41,986,074.45	$40,248,482.45	-

Revenues by Revenue Source



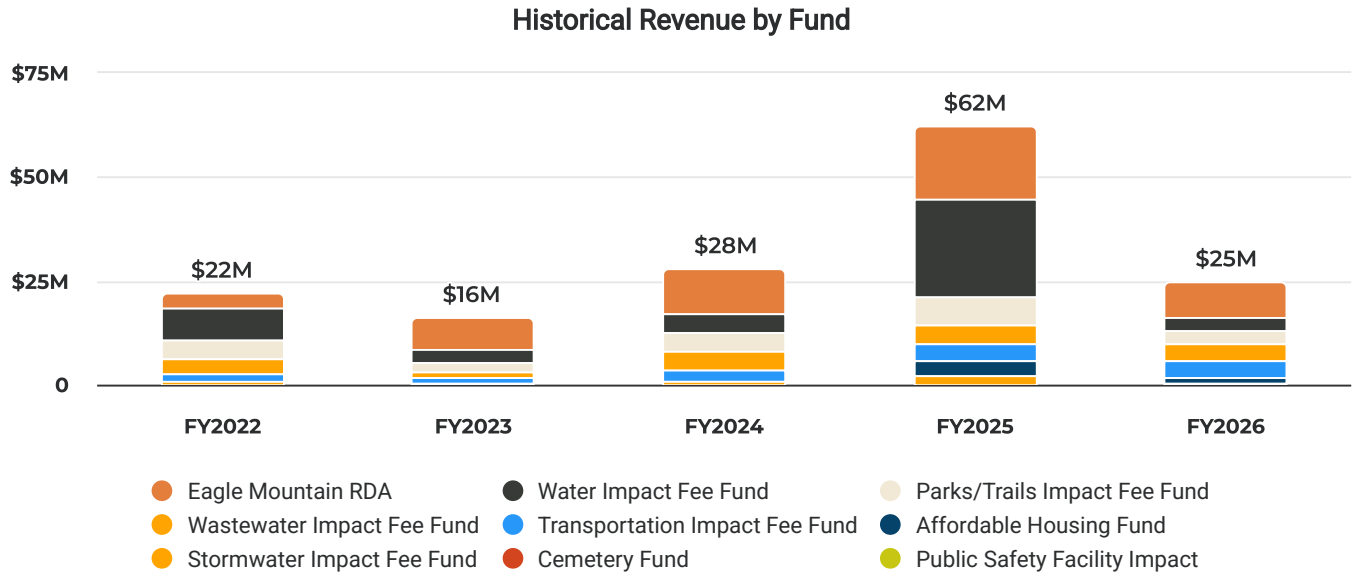


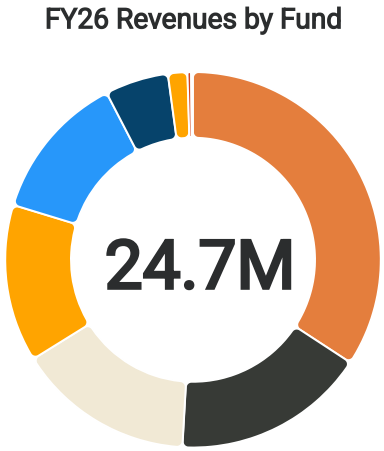
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Taxes	$10,457,606.22	$15,025,378.00	$10,562,763.00	$8,453,952.00	-19.96%
Intergovernmental Revenue	$52,765.00	$53,500.00	$53,500.00	$53,800.00	0.56%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Charges for Services	$14,233,597.26	$14,251,650.00	$14,251,650.00	$12,740,100.00	-10.61%
Other Revenue	$2,198,999.98	-	-	$10,000.00	-
Interfund Transfers	$1,171,109.00	$3,800,999.00	$3,250,000.00	$843,459.00	-74.05%
Special Revenues & Resources	-	$29,081,494.00	$28,863,591.00	$2,603,944.00	-90.98%
Total Revenues	**$28,114,077.46**	**$62,213,021.00**	**$56,981,504.00**	**$24,705,255.00**	**-56.64%**

Revenues by Fund



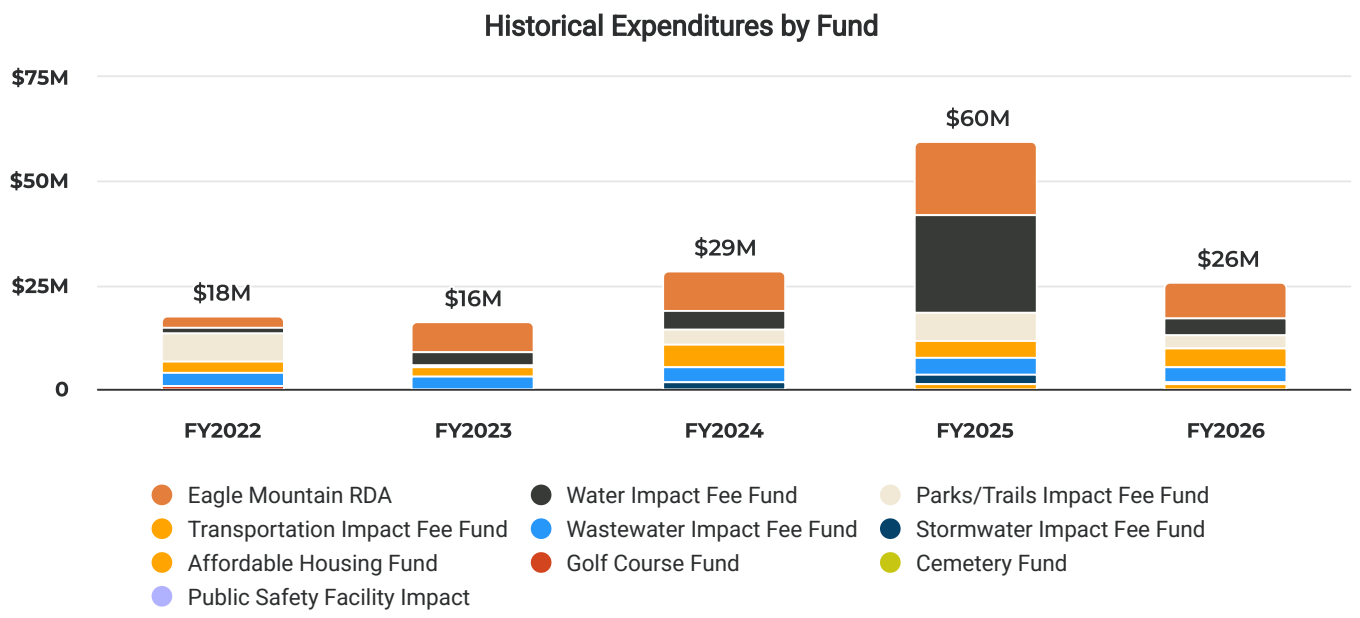


Eagle Mountain RDA	$8,453,952	34.22%
Transportation Impact Fee Fund	$4,125,050	16.70%
Wastewater Impact Fee Fund	$3,763,868	15.24%
Water Impact Fee Fund	$3,350,675	13.56%
Parks/Trails Impact Fee Fund	$3,136,500	12.70%
Affordable Housing Fund	$1,347,887	5.46%
Stormwater Impact Fee Fund	$410,100	1.66%
Cemetery Fund	$81,523	0.33%
Public Safety Facility Impact	$35,700	0.14%

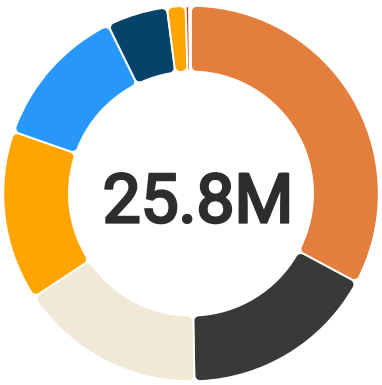
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Water Impact Fee Fund	$4,688,211.41	$23,522,270.00	$23,522,270.00	$3,350,675.00	-85.76%
Wastewater Impact Fee Fund	$4,652,641.28	$4,333,507.00	$4,333,507.00	$3,763,868.00	-13.14%
Parks/Trails Impact Fee Fund	$4,415,407.73	$6,740,418.00	$6,740,418.00	$3,136,500.00	-53.47%
Public Safety Facility Impact	$62,556.53	$35,700.00	$35,700.00	$35,700.00	0.00%
Stormwater Impact Fee Fund	$737,565.83	$2,015,300.00	$2,015,300.00	$410,100.00	-79.65%
Transportation Impact Fee Fund	$2,606,194.68	$4,125,050.00	$4,125,050.00	$4,125,050.00	0.00%
Cemetery Fund	$64,439.77	$95,709.00	$95,709.00	$81,523.00	-14.82%
Affordable Housing Fund	-	$3,800,999.00	$3,250,000.00	$1,347,887.00	-58.53%
Eagle Mountain RDA	$10,887,060.23	$17,544,068.00	$12,863,550.00	$8,453,952.00	-34.28%
Total Revenues	**$28,114,077.46**	**$62,213,021.00**	**$56,981,504.00**	**$24,705,255.00**	**-56.64%**

Expenditures by Fund



FY26 Expenditures by Fund

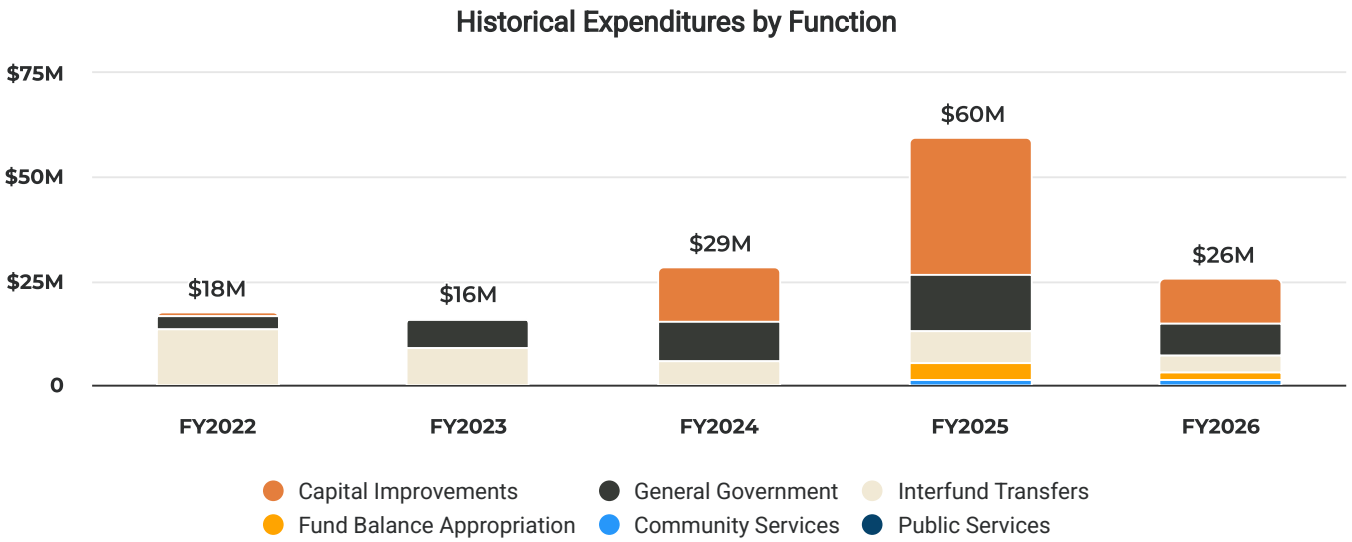


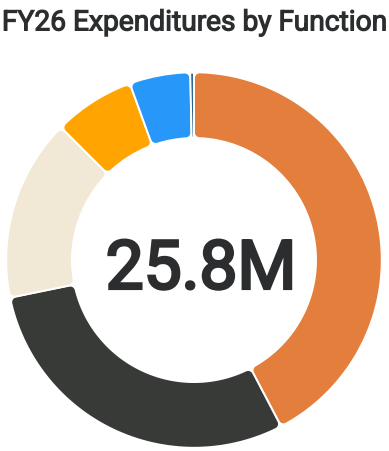
Eagle Mountain RDA	$8,453,952	32.82%
Water Impact Fee Fund	$4,350,675	16.89%
Transportation Impact Fee Fund	$4,125,050	16.02%
Wastewater Impact Fee Fund	$3,763,868	14.61%
Parks/Trails Impact Fee Fund	$3,186,500	12.37%
Affordable Housing Fund	$1,347,887	5.23%
Stormwater Impact Fee Fund	$410,100	1.59%
Cemetery Fund	$81,523	0.32%
Public Safety Facility Impact	$35,700	0.14%

Expenditures by Fund

Category	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Water Impact Fee Fund	$1,619,849.60	$23,522,270.00	$23,522,270.00	$4,350,675.00	-81.50%
Wastewater Impact Fee Fund	$2,518,289.59	$4,333,507.00	$4,333,507.00	$3,763,868.00	-13.14%
Parks/Trails Impact Fee Fund	$3,522,306.20	$6,740,418.00	$6,740,418.00	$3,186,500.00	-52.73%
Public Safety Facility Impact	-	$35,700.00	$45,700.00	$35,700.00	-21.88%
Stormwater Impact Fee Fund	$1,652,886.66	$2,015,300.00	$2,015,300.00	$410,100.00	-79.65%
Transportation Impact Fee Fund	$5,552,425.35	$4,125,050.00	$4,352,430.00	$4,125,050.00	-5.22%
Cemetery Fund	$16,515.42	$95,709.00	$95,709.00	$81,523.00	-14.82%
Affordable Housing Fund	-	$1,290,000.00	$1,290,000.00	$1,347,887.00	4.49%
Eagle Mountain RDA	$9,546,140.53	$17,544,068.00	$13,812,763.00	$8,453,952.00	-38.80%
Total Expenditures	**$24,428,413.35**	**$59,702,022.00**	**$56,208,097.00**	**$25,755,255.00**	**-54.18%**

Expenditures by Function



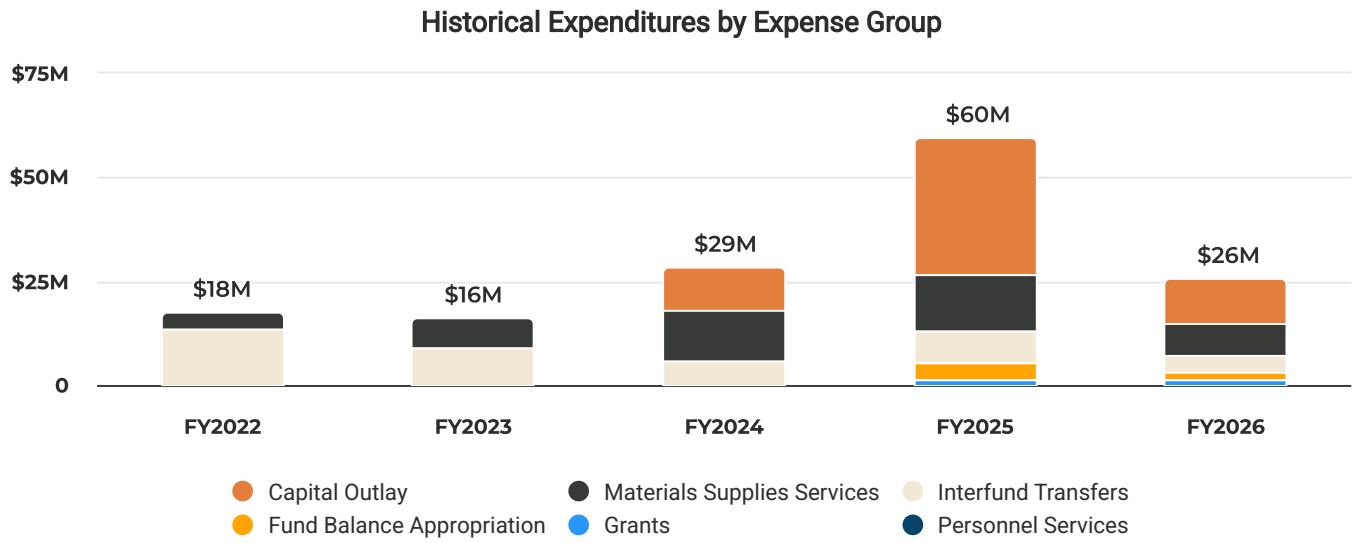


Capital Improvements	$10,902,089	42.33%
General Government	$7,587,576	29.46%
Interfund Transfers	$4,043,863	15.70%
Fund Balance Appropriation	$1,792,317	6.96%
Community Services	$1,347,887	5.23%
Public Services	$81,523	0.32%

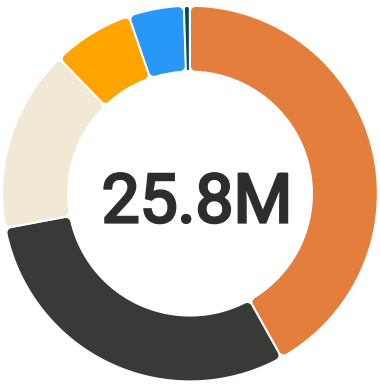
Expenditures by Function

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Government	$9,546,140.53	$13,527,791.00	$10,562,763.00	$7,587,576.00	-28.17%
Community Services	-	$1,290,000.00	$1,290,000.00	$1,347,887.00	4.49%
Public Services	$16,815.12	$95,709.00	$95,709.00	$81,523.00	-14.82%
Interfund Transfers	$5,877,956.70	$7,657,574.00	$6,891,297.00	$4,043,863.00	-41.32%
Capital Improvements	$13,084,036.96	$33,078,580.00	$33,078,580.00	$10,902,089.00	-67.04%
Fund Balance Appropriation	-	$4,052,368.00	$4,289,748.00	$1,792,317.00	-58.22%
Total Expenditures	**$28,524,949.31**	**$59,702,022.00**	**$56,208,097.00**	**$25,755,255.00**	**-54.18%**

Expenditures by Expense Group



FY26 Expenditures by Expense Group



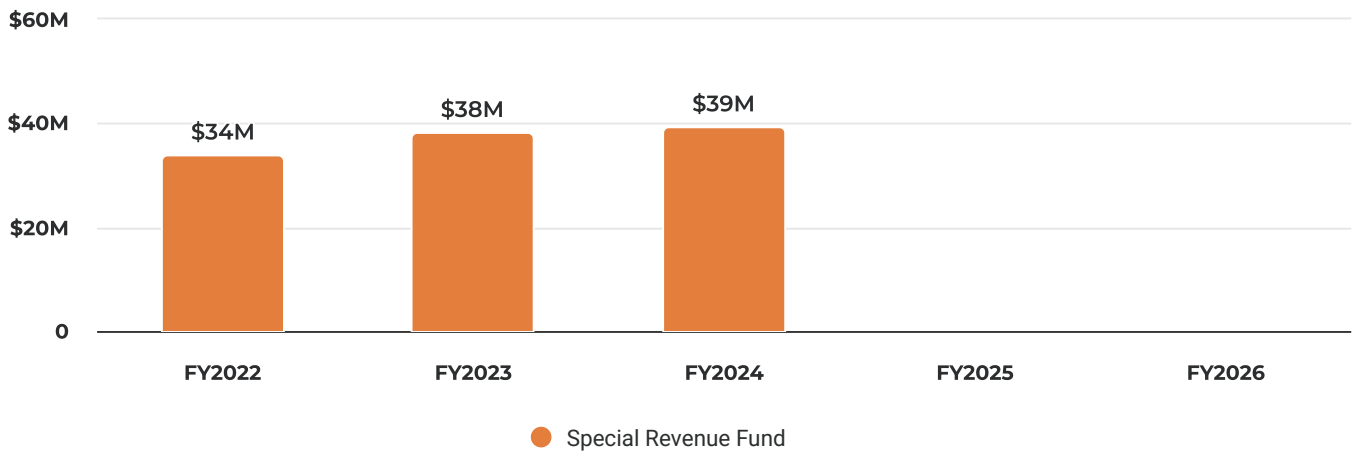
Capital Outlay	$10,793,459	41.91%
Materials Supplies Services	$7,767,056	30.16%
Interfund Transfers	$4,043,863	15.70%
Fund Balance Appropriation	$1,792,317	6.96%
Grants	$1,226,221	4.76%
Personnel Services	$132,339	0.51%

Expenditures by Expense Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Personnel Services	$12,071.79	$11,909.00	$11,909.00	$132,339.00	1,011.25%
Materials Supplies Services	$12,059,263.01	$13,611,591.00	$10,646,563.00	$7,767,056.00	-27.05%
Capital Outlay	$10,575,657.81	$33,078,580.00	$33,078,580.00	$10,793,459.00	-67.37%
Grants	-	$1,290,000.00	$1,290,000.00	$1,226,221.00	-4.94%
Interfund Transfers	$5,877,956.70	$7,657,574.00	$6,891,297.00	$4,043,863.00	-41.32%
Fund Balance Appropriation	-	$4,052,368.00	$4,289,748.00	$1,792,317.00	-58.22%
Total Expenditures	**$28,524,949.31**	**$59,702,022.00**	**$56,208,097.00**	**$25,755,255.00**	**-54.18%**

Fund Balance

Fund Balance Projections

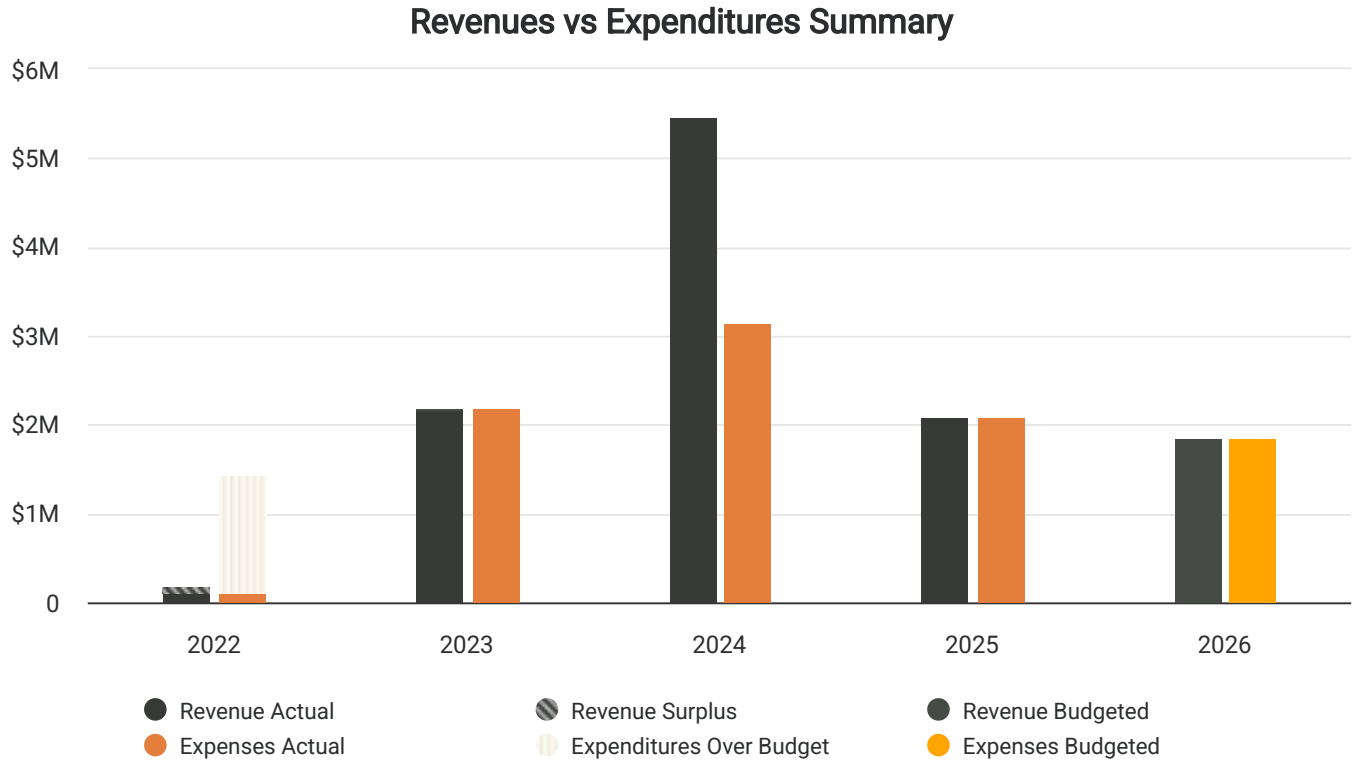


Debt Service Fund

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

Summary

Eagle Mountain City is projecting $1.85Mof revenue in the Debt Service Fund, which represents a -11.38% change over the prior year. Budgeted expenditures are projected to $1.85M which is -11.8% change from the last budget year.



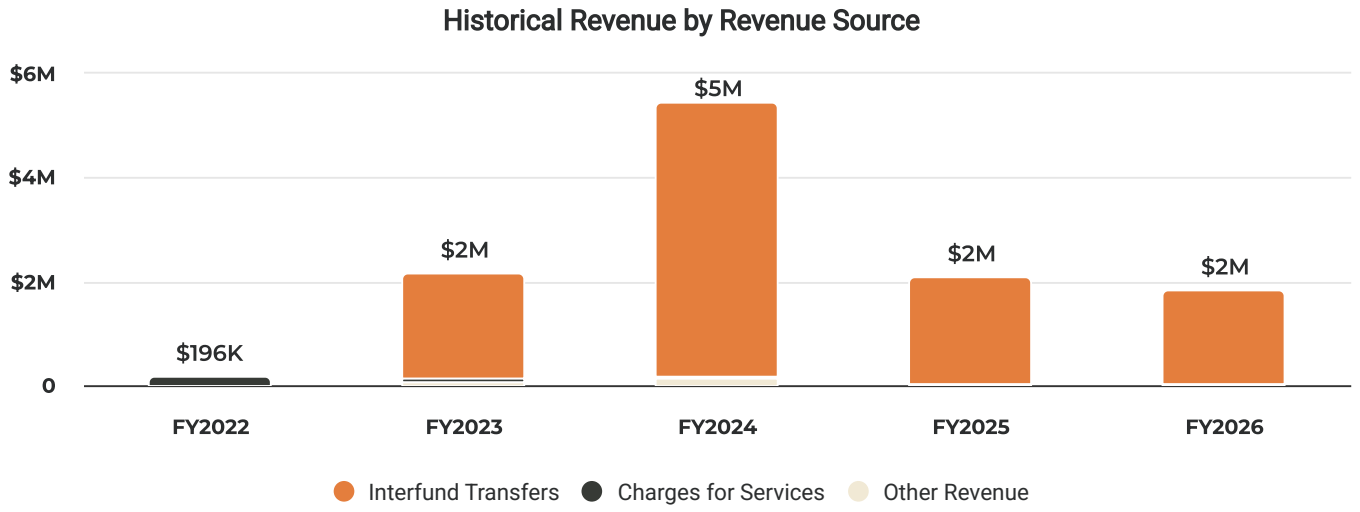
Comprehensive Fund Summary

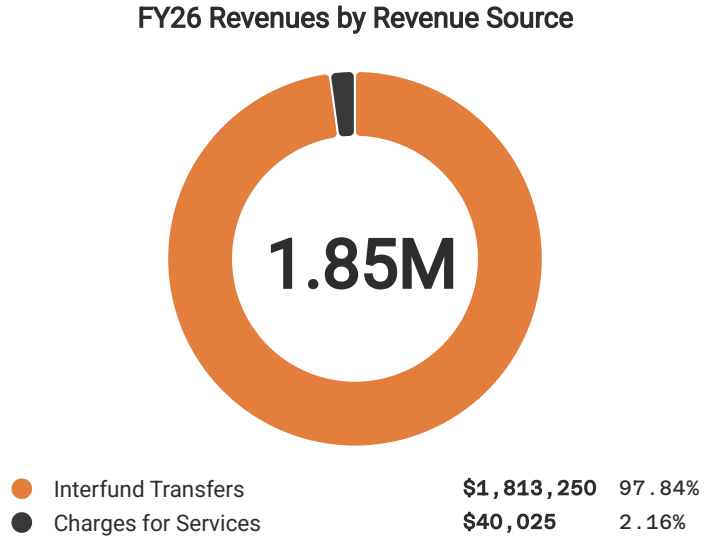
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	$217,249.04	$2,518,043.10	$2,518,043.10	-
Revenues				
Charges for Services	$34,389.49	$51,075.00	$41,075.00	$40,025.00

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Other Revenue	$141,023.73	-	-	-
Interfund Transfers	$5,295,353.55	$2,050,223.00	$2,050,223.00	$1,813,250.00
Total Revenues	**$5,470,766.77**	**$2,101,298.00**	**$2,091,298.00**	**$1,853,275.00**
Expenditures				
Materials Supplies Services	$1,775.00	$2,000.00	$2,000.00	$2,000.00
Debt Service	$3,144,631.82	$2,094,298.00	$2,094,298.00	$1,846,275.00
Interfund Transfers	-	$5,000.00	$5,000.00	$5,000.00
Total Expenditures	**$3,146,406.82**	**$2,101,298.00**	**$2,101,298.00**	**$1,853,275.00**
Total Revenues Less Expenditures	**$2,324,359.95**	**-**	**-$10,000.00**	**-**
Ending Fund Balance	**$2,541,608.99**	**$2,518,043.10**	**$2,508,043.10**	**-**

Revenues by Revenue Source

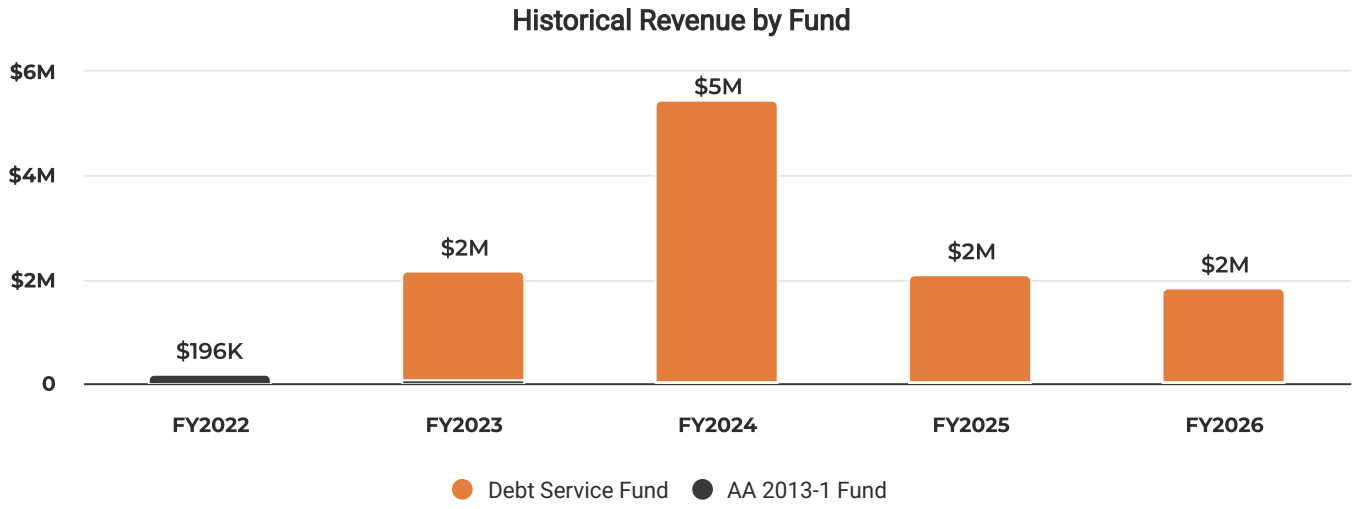


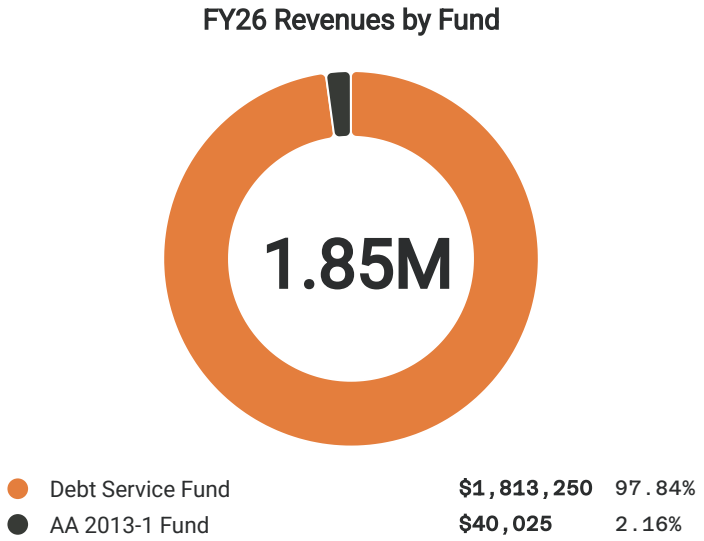


Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Charges for Services	$34,389.49	$51,075.00	$41,075.00	$40,025.00	-2.56%
Other Revenue	$141,023.73	-	-	-	-
Interfund Transfers	$5,295,353.55	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Total Revenues	**$5,470,766.77**	**$2,101,298.00**	**$2,091,298.00**	**$1,853,275.00**	**-11.38%**

Revenues by Fund

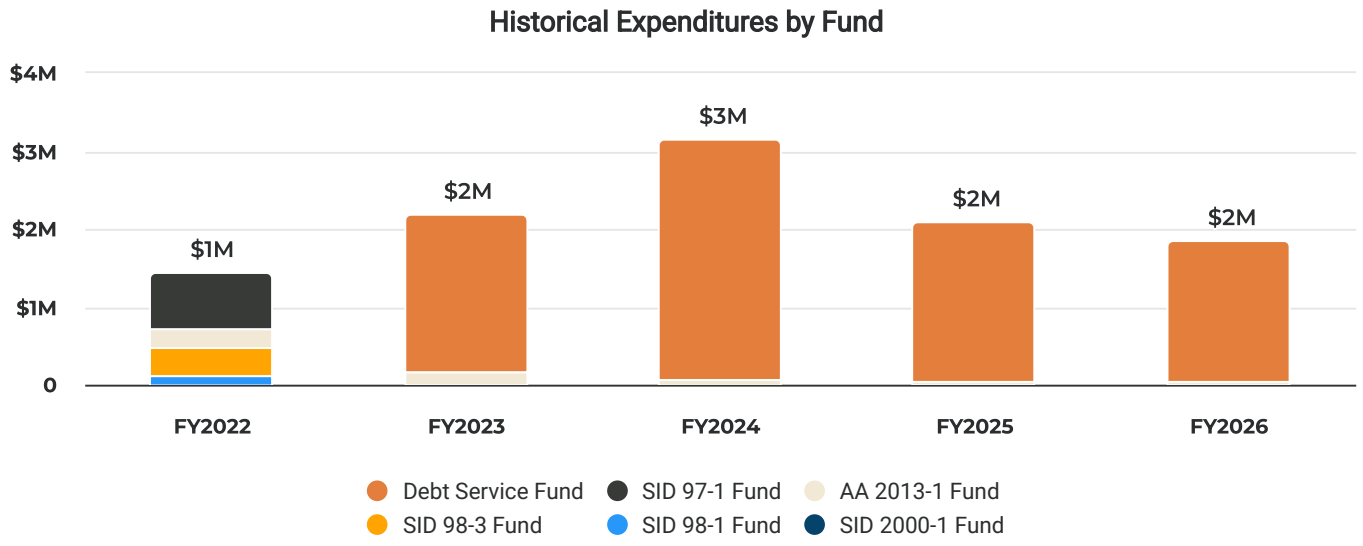


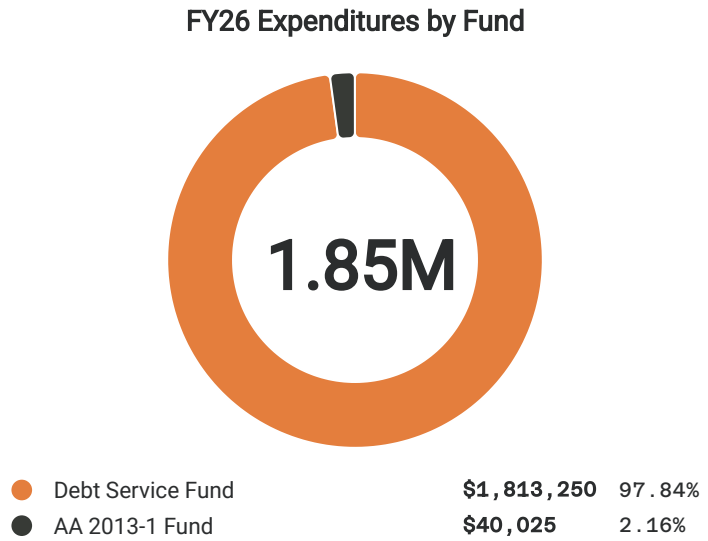


Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Debt Service Fund	$5,429,972.46	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
AA 2013-1 Fund	$40,794.31	$51,075.00	$41,075.00	$40,025.00	-2.56%
Total Revenues	**$5,470,766.77**	**$2,101,298.00**	**$2,091,298.00**	**$1,853,275.00**	**-11.38%**

Expenditures by Fund

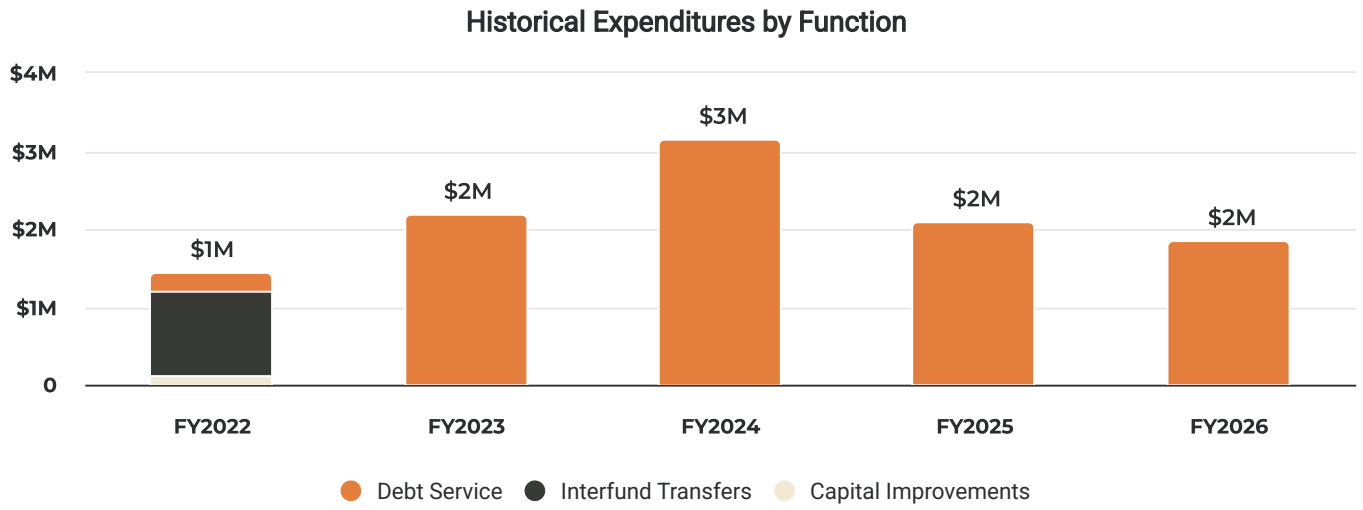


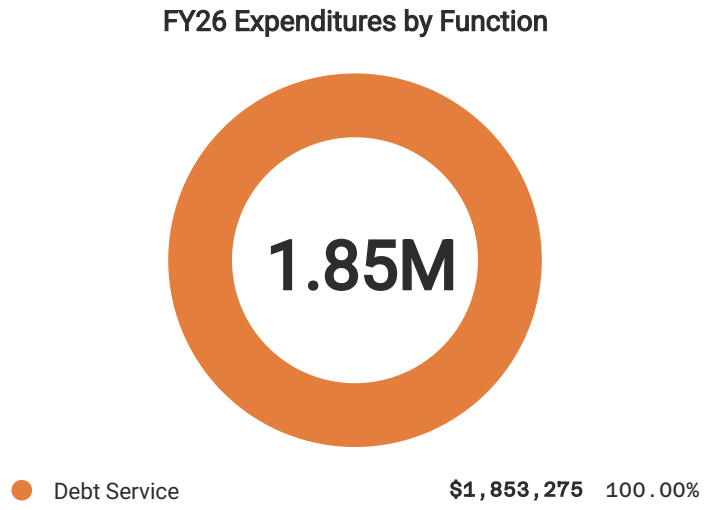


Expenditures by Fund

Category	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Debt Service Fund	$3,083,219.32	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
AA 2013-1 Fund	$63,187.50	$51,075.00	$51,075.00	$40,025.00	-21.63%
Total Expenditures	**$3,146,406.82**	**$2,101,298.00**	**$2,101,298.00**	**$1,853,275.00**	**-11.80%**

Expenditures by Function

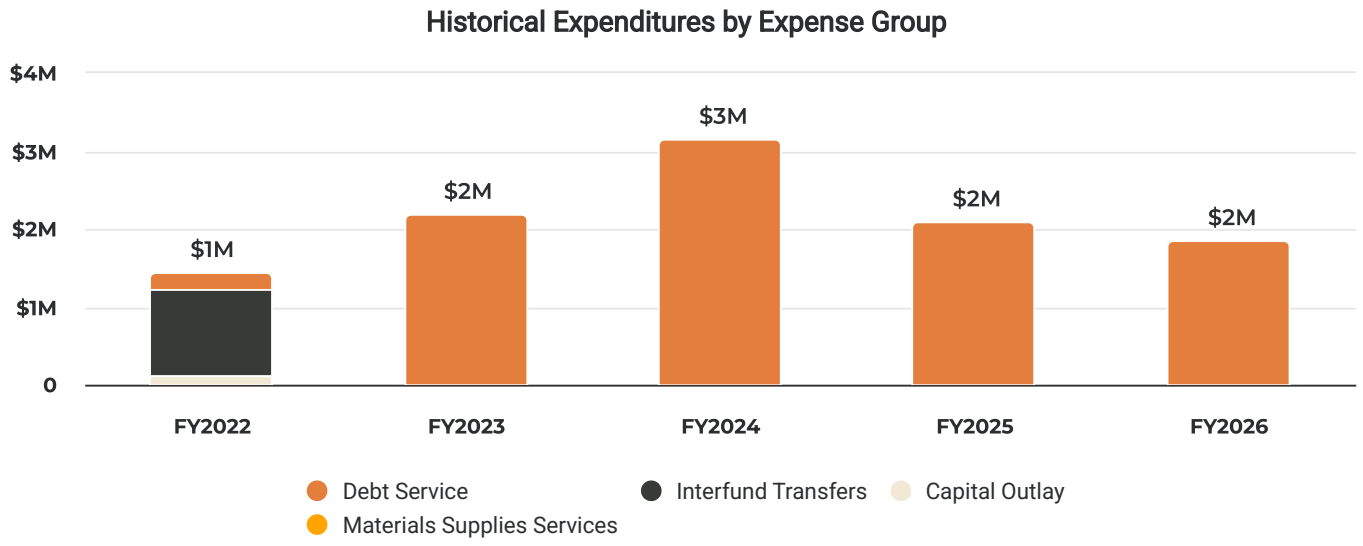


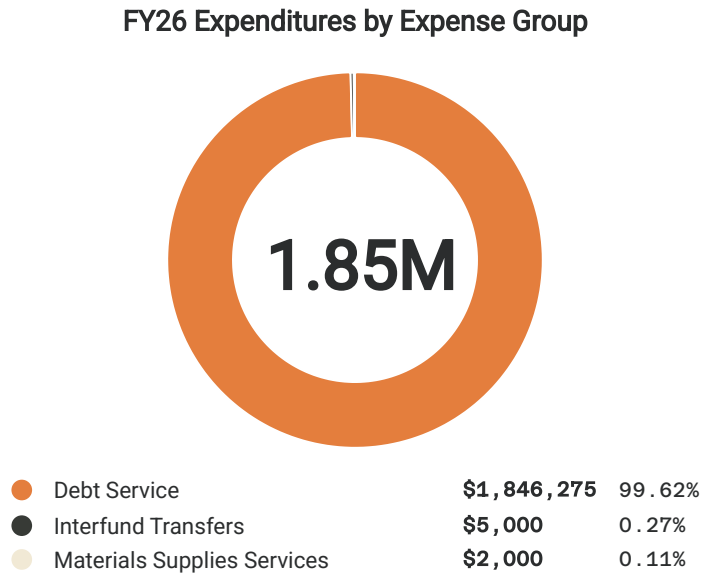


Expenditures by Function

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Debt Service	$3,146,406.82	$2,101,298.00	$2,101,298.00	$1,853,275.00	-11.80%
Total Expenditures	**$3,146,406.82**	**$2,101,298.00**	**$2,101,298.00**	**$1,853,275.00**	**-11.80%**

Expenditures by Expense Group

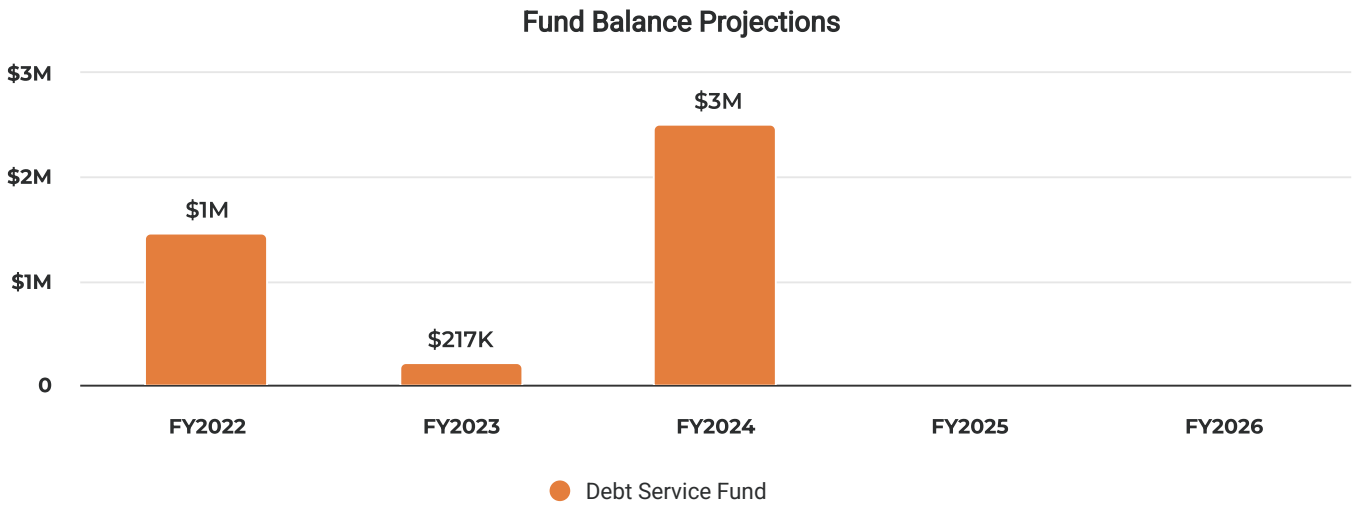




Expenditures by Expense Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Materials Supplies Services	$1,775.00	$2,000.00	$2,000.00	$2,000.00	0.00%
Debt Service	$3,144,631.82	$2,094,298.00	$2,094,298.00	$1,846,275.00	-11.84%
Interfund Transfers	-	$5,000.00	$5,000.00	$5,000.00	0.00%
Total Expenditures	**$3,146,406.82**	**$2,101,298.00**	**$2,101,298.00**	**$1,853,275.00**	**-11.80%**

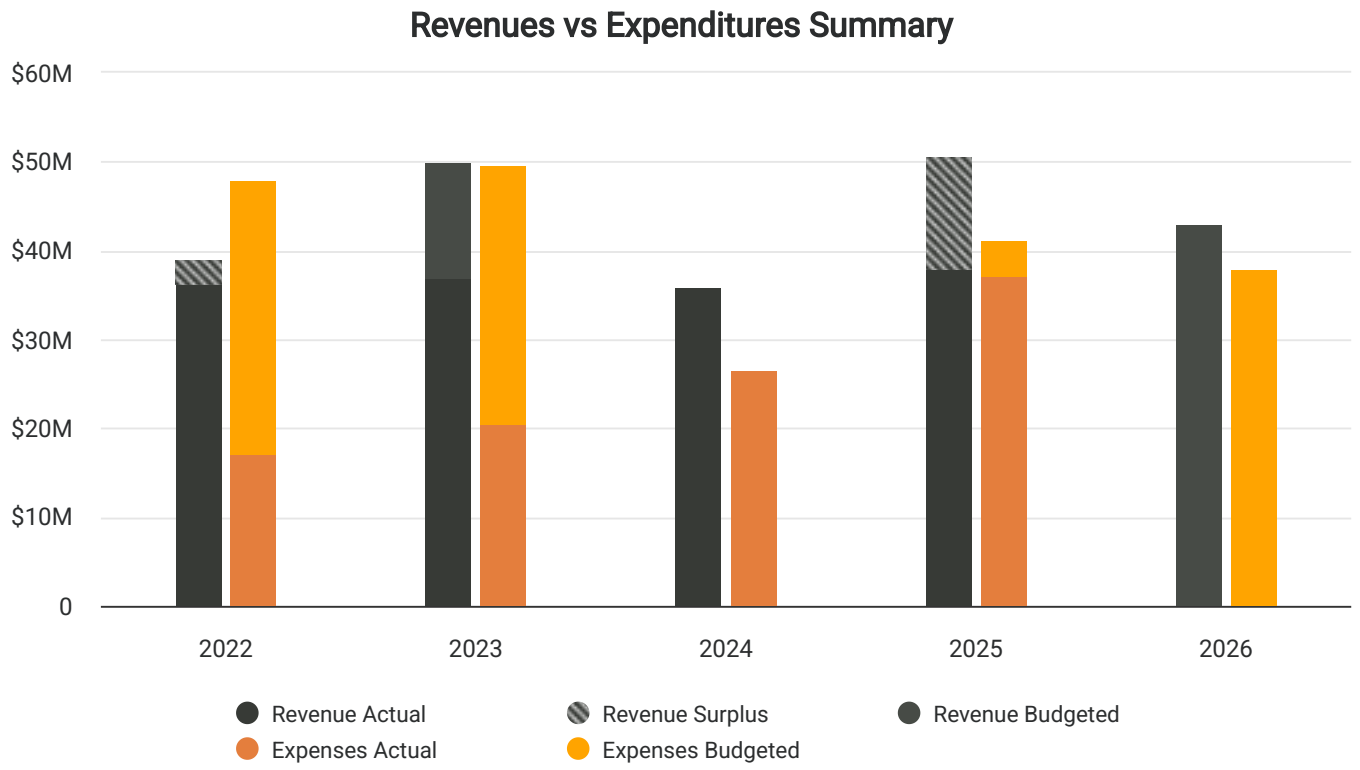
Fund Balance



Enterprise Fund

Summary

Eagle Mountain City is projecting $43.08M of revenue in the Enterprise Fund, which represents a 13.57% change over the prior year. Budgeted expenditures are projected to $38.03M which is -7.54%change from the last budget year.



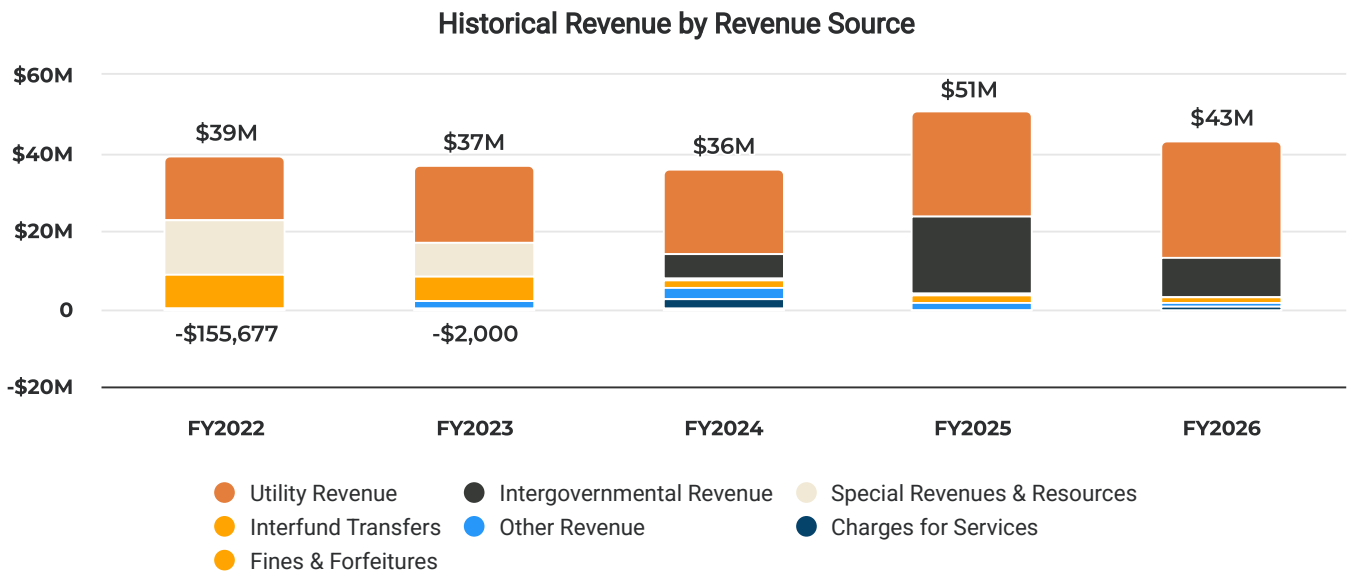
Comprehensive Fund Summary

Comprehensive Fund Summary

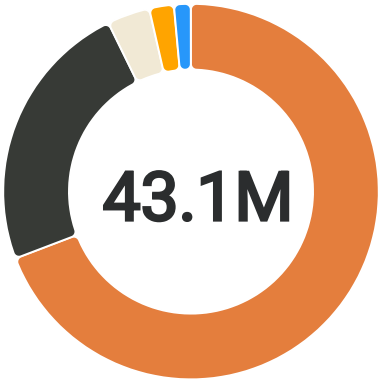
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	**$143,889,671.36**	**$196,411,800.11**	**$196,411,800.11**	**-**
Revenues				
Intergovernmental Revenue	$6,585,937.03	$19,500,000.00	$5,508,400.00	$10,143,540.00
Charges for Services	$2,829,735.11	-	-	$628,000.00
Utility Revenue	$21,676,836.76	$26,905,282.00	$26,181,361.00	$29,818,628.00
Fines & Forfeitures	$60,350.00	-	-	-
Other Revenue	$2,826,774.78	$1,753,778.00	$700,000.00	$909,404.00
Interfund Transfers	$1,695,245.35	$1,808,995.00	$1,808,995.00	$1,581,827.00
Special Revenues & Resources	$324,470.46	$706,368.00	$3,735,000.00	-

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Total Revenues	**$35,999,349.49**	**$50,674,423.00**	**$37,933,756.00**	**$43,081,399.00**
Expenditures				
Personnel Services	$2,317,953.88	$3,134,931.00	$3,134,931.00	$3,812,329.00
Materials Supplies Services	$17,873,086.11	$22,457,113.00	$19,743,818.00	$31,056,813.00
Depreciation	-	-	$6,394,856.00	-
Capital Outlay	$1,150,290.10	$5,869,017.00	$6,069,017.00	$414,490.00
Debt Service	$1,956,572.60	$1,861,065.00	$1,861,065.00	$1,633,617.00
Interfund Transfers	$3,265,603.08	$3,931,503.00	$3,931,503.00	$1,115,611.00
Total Expenditures	**$26,563,505.77**	**$37,253,629.00**	**$41,135,190.00**	**$38,032,860.00**
Total Revenues Less Expenditures	**$9,435,843.72**	**$13,420,794.00**	**-$3,201,434.00**	**$5,048,539.00**
Ending Fund Balance	**$153,325,515.08**	**$209,832,594.11**	**$193,210,366.11**	**-**

Revenues by Revenue Source



FY26 Revenues by Revenue Source

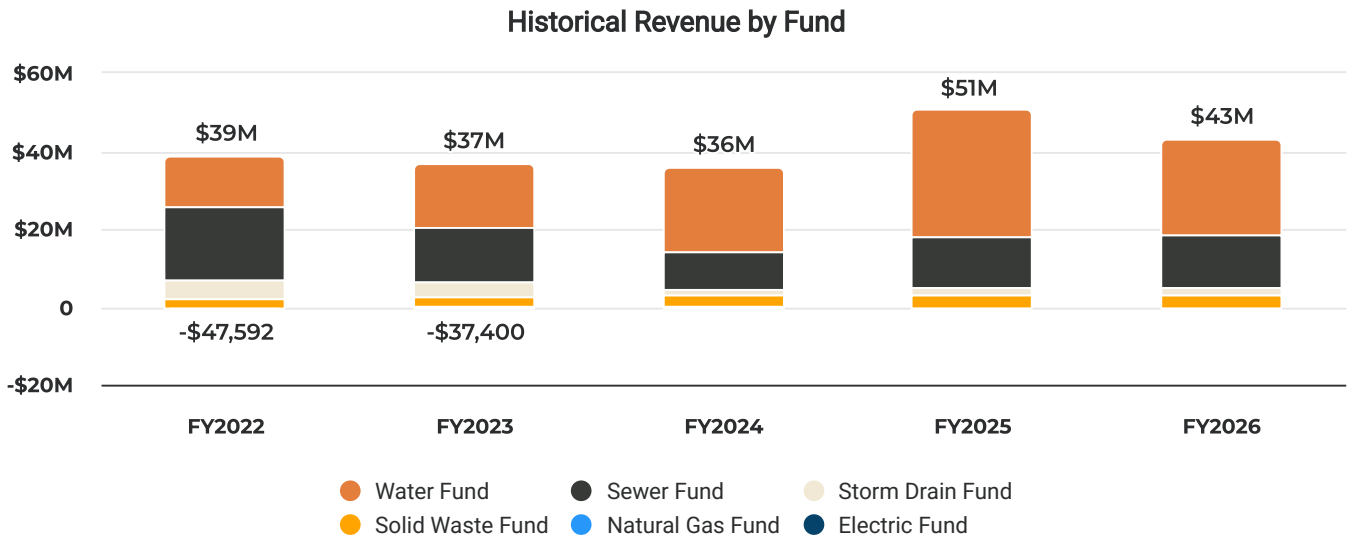


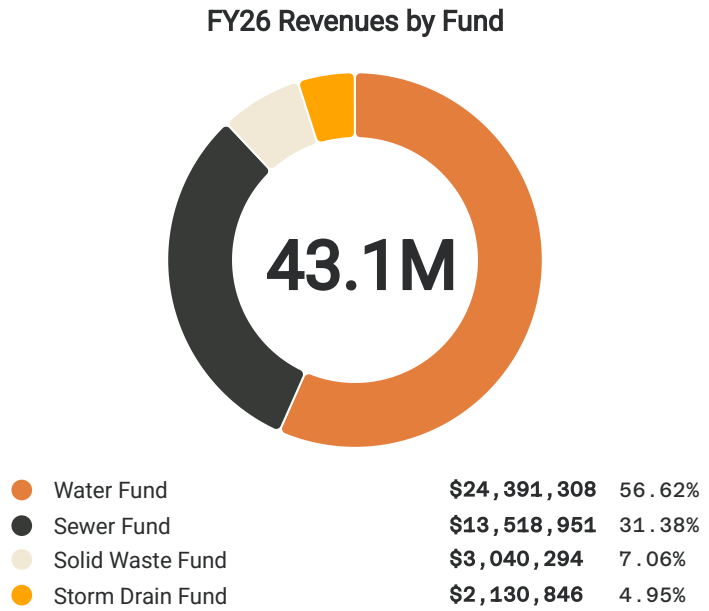
Utility Revenue	**$29,818,628**	69.21%
Intergovernmental Revenue	**$10,143,540**	23.55%
Interfund Transfers	**$1,581,827**	3.67%
Other Revenue	**$909,404**	2.11%
Charges for Services	**$628,000**	1.46%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Intergovernmental Revenue	$6,585,937.03	$19,500,000.00	$5,508,400.00	$10,143,540.00	84.15%
Charges for Services	$2,829,735.11	-	-	$628,000.00	-
Utility Revenue	$21,676,836.76	$26,905,282.00	$26,181,361.00	$29,818,628.00	13.89%
Fines & Forfeitures	$60,350.00	-	-	-	-
Other Revenue	$2,826,774.78	$1,753,778.00	$700,000.00	$909,404.00	29.91%
Interfund Transfers	$1,695,245.35	$1,808,995.00	$1,808,995.00	$1,581,827.00	-12.56%
Special Revenues & Resources	$324,470.46	$706,368.00	$3,735,000.00	-	-100.00%
Total Revenues	**$35,999,349.49**	**$50,674,423.00**	**$37,933,756.00**	**$43,081,399.00**	**13.57%**

Revenues by Fund

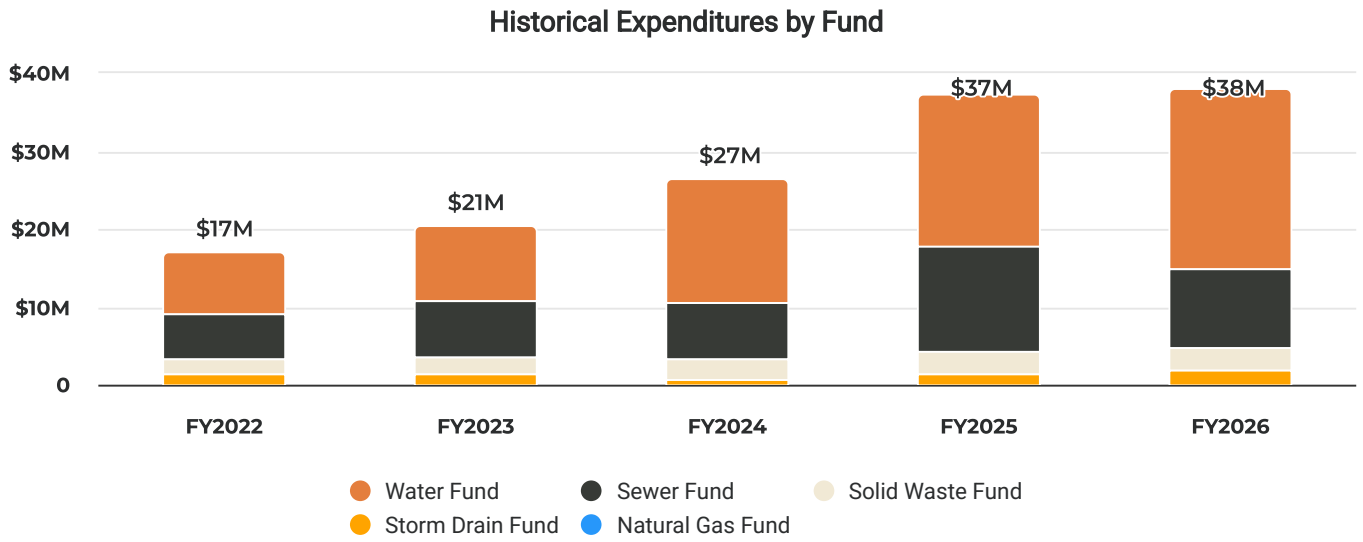


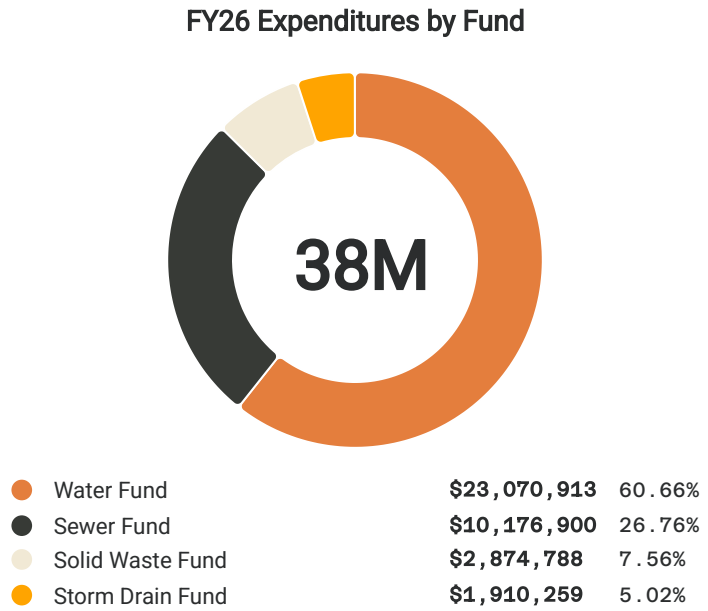


Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Water Fund	$21,566,803.09	$32,369,229.00	$18,079,706.00	$24,391,308.00	34.91%
Sewer Fund	$9,834,574.87	$13,484,156.00	$15,494,723.00	$13,518,951.00	-12.75%
Natural Gas Fund	$281,618.81	-	-	-	-
Solid Waste Fund	$2,719,514.76	$2,912,185.00	$2,773,384.00	$3,040,294.00	9.62%
Storm Drain Fund	$1,596,837.96	$1,908,853.00	$1,585,943.00	$2,130,846.00	34.36%
Total Revenues	**$35,999,349.49**	**$50,674,423.00**	**$37,933,756.00**	**$43,081,399.00**	**13.57%**

Expenditures by Fund

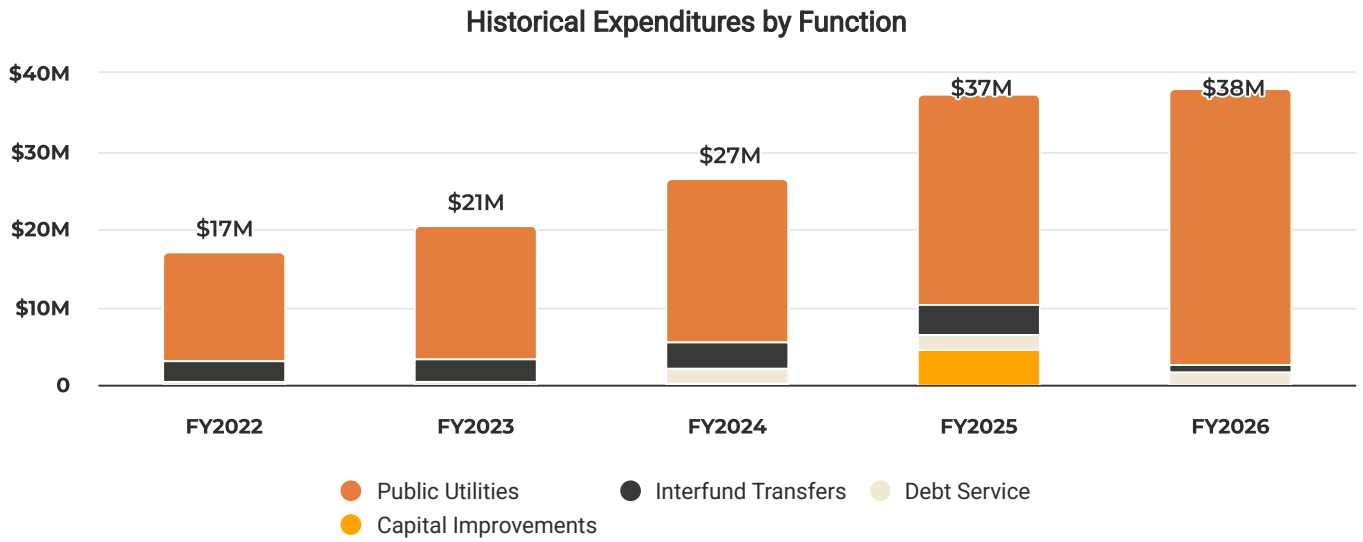


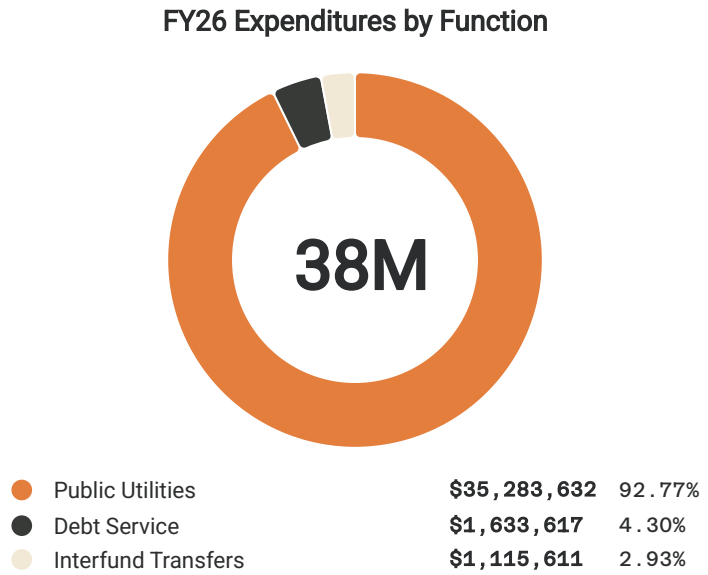


Expenditures by Fund

Category	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Water Fund	$11,441,820.77	$19,471,434.00	$19,971,009.00	$23,070,913.00	15.52%
Sewer Fund	$8,319,749.89	$13,484,156.00	$16,123,850.00	$10,176,900.00	-36.88%
Solid Waste Fund	$2,586,240.18	$2,878,454.00	$2,773,384.00	$2,874,788.00	3.66%
Storm Drain Fund	$1,601,120.45	$1,419,585.00	$2,266,947.00	$1,910,259.00	-15.73%
Total Expenditures	**$23,948,931.29**	**$37,253,629.00**	**$41,135,190.00**	**$38,032,860.00**	**-7.54%**

Expenditures by Function

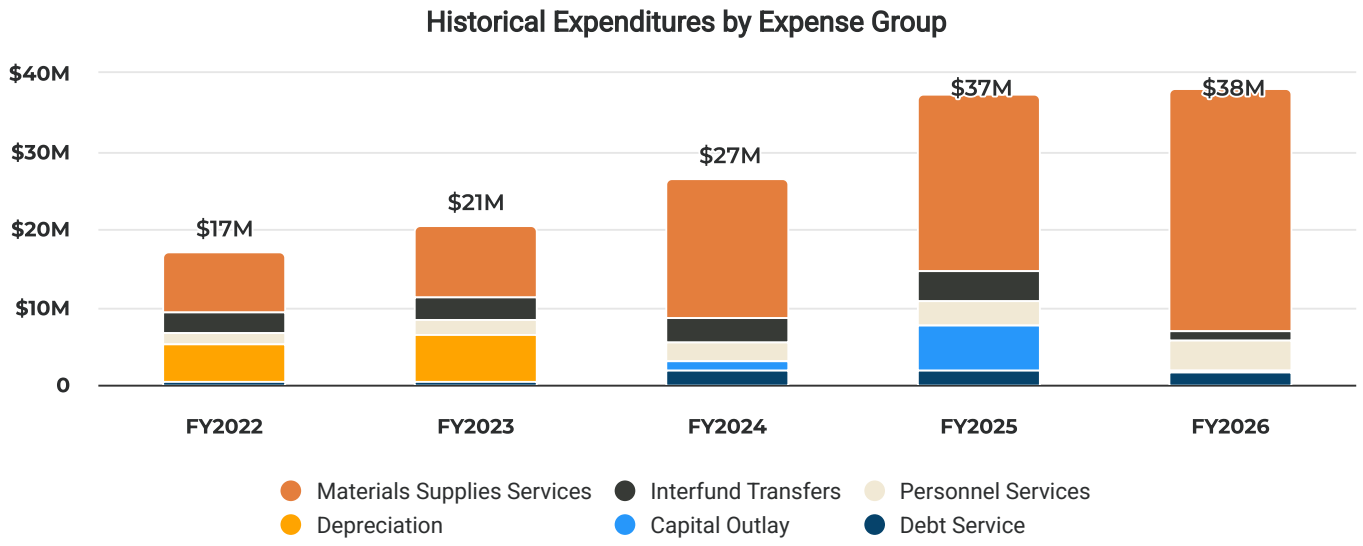


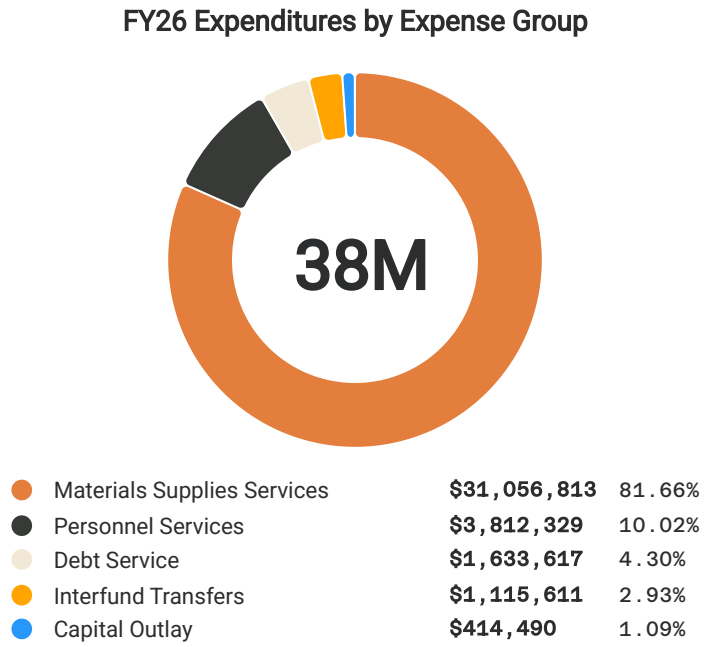


Expenditures by Function

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Public Utilities	$21,099,362.81	$26,876,558.00	$30,758,119.00	$35,283,632.00	14.71%
Interfund Transfers	$3,265,603.08	$3,931,503.00	$3,931,503.00	$1,115,611.00	-71.62%
Debt Service	$1,956,572.60	$1,861,065.00	$1,861,065.00	$1,633,617.00	-12.22%
Capital Improvements	$241,967.28	$4,584,503.00	$4,584,503.00	-	-100.00%
Total Expenditures	**$26,563,505.77**	**$37,253,629.00**	**$41,135,190.00**	**$38,032,860.00**	**-7.54%**

Expenditures by Expense Group

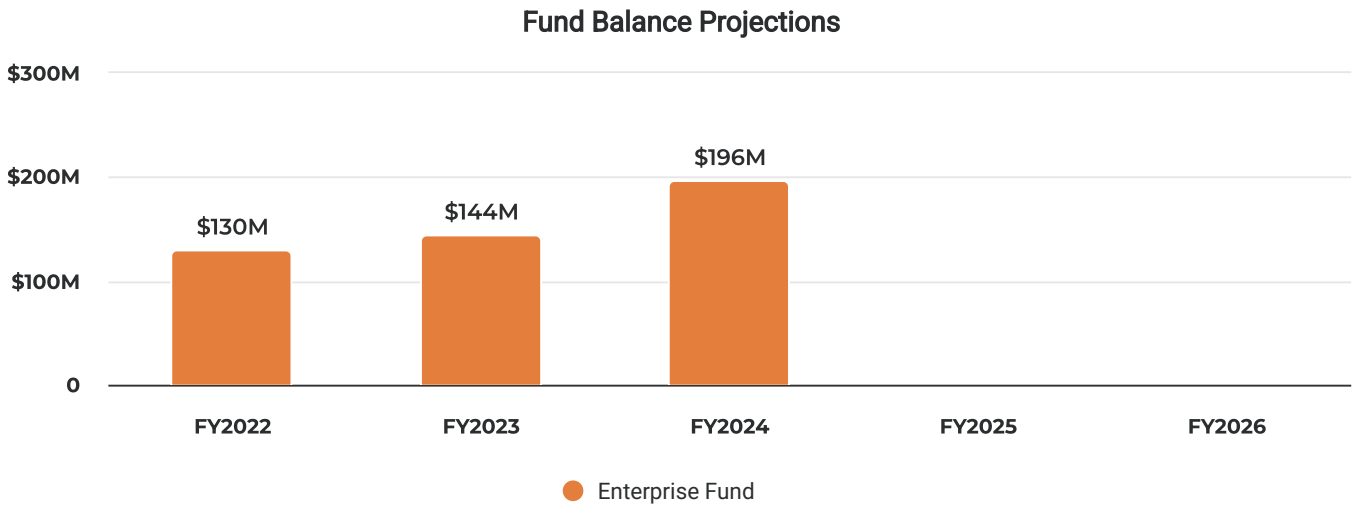




Expenditures by Expense Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Personnel Services	$2,317,953.88	$3,134,931.00	$3,134,931.00	$3,812,329.00	21.61%
Materials Supplies Services	$17,873,086.11	$22,457,113.00	$19,743,818.00	$31,056,813.00	57.30%
Depreciation	-	-	$6,394,856.00	-	-100.00%
Capital Outlay	$1,150,290.10	$5,869,017.00	$6,069,017.00	$414,490.00	-93.17%
Debt Service	$1,956,572.60	$1,861,065.00	$1,861,065.00	$1,633,617.00	-12.22%
Interfund Transfers	$3,265,603.08	$3,931,503.00	$3,931,503.00	$1,115,611.00	-71.62%
Total Expenditures	**$26,563,505.77**	**$37,253,629.00**	**$41,135,190.00**	**$38,032,860.00**	**-7.54%**

Fund Balance

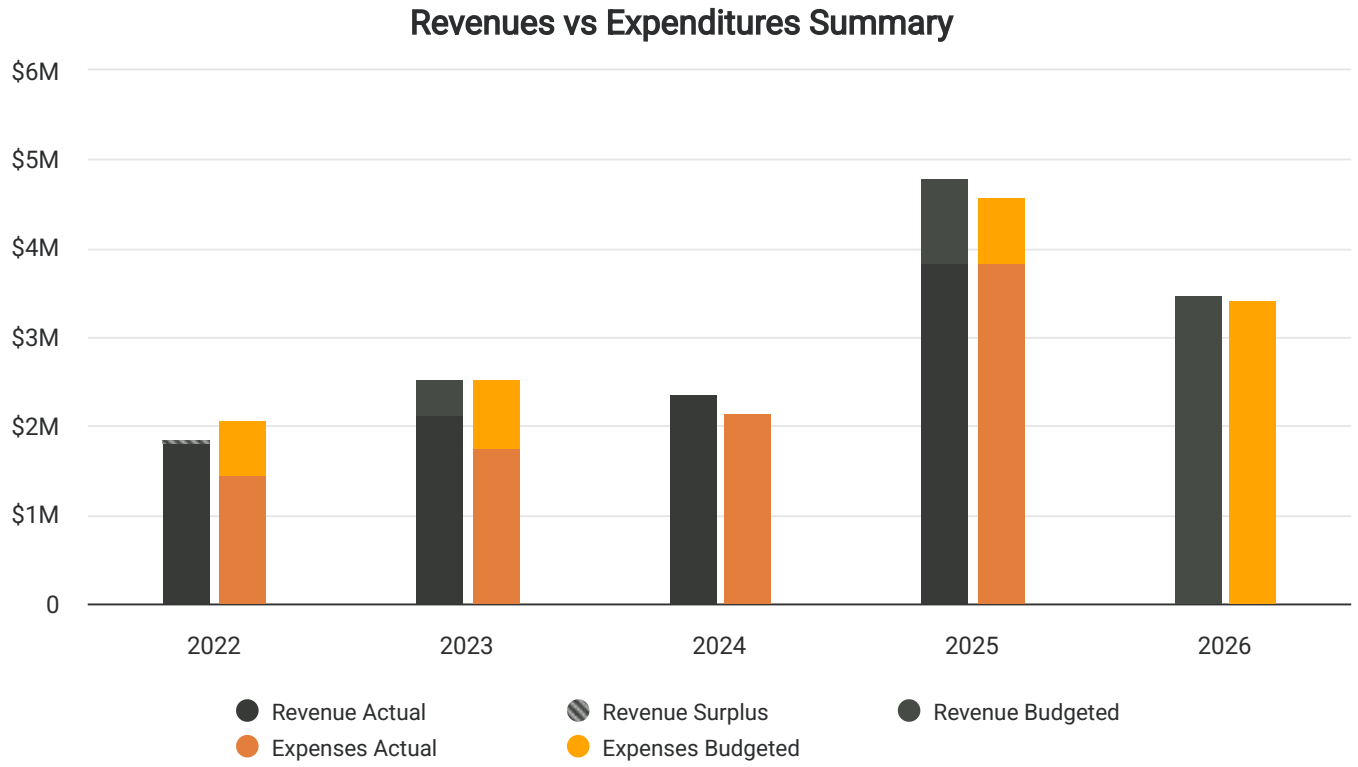


Internal Service Fund

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

Summary

Eagle Mountain City is projecting $3.49M of revenue in the Enterprise Fund, which represents a -27.02%change over the prior year. Budgeted expenditures are projected to $3.41M which is -25.64% change from the last budget year.



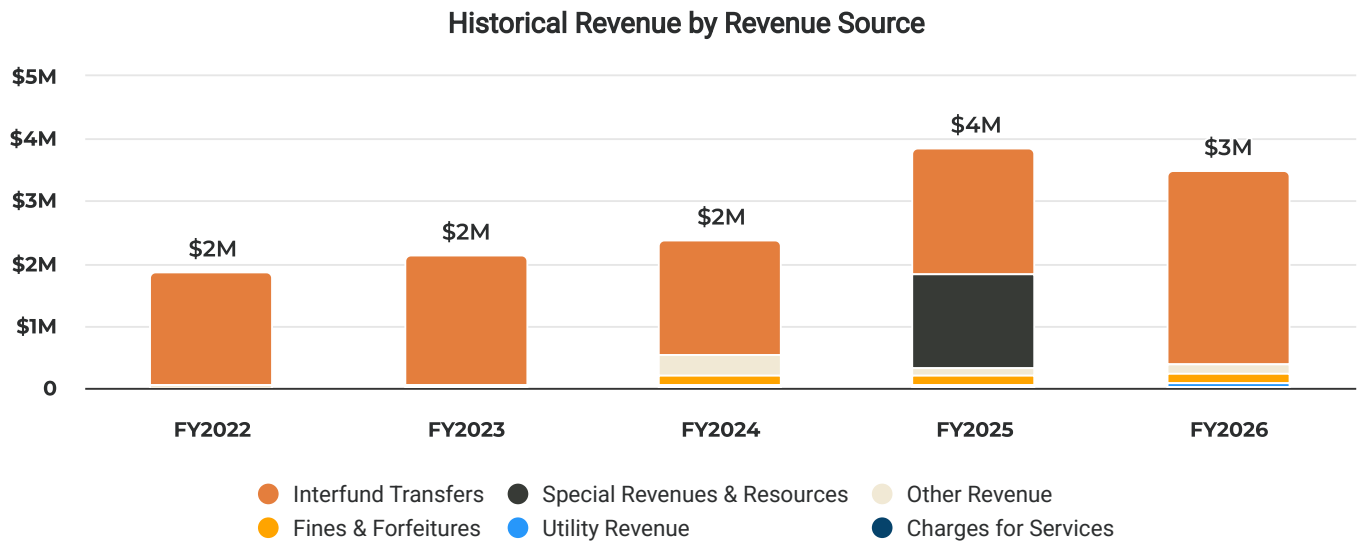
Comprehensive Fund Summary

Comprehensive Fund Summary

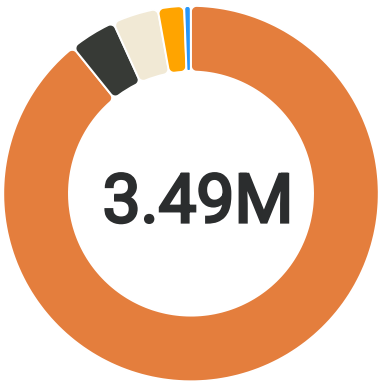
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Beginning Fund Balance	$3,624,858.15	$4,241,827.94	$4,241,827.94	-
Revenues				
Charges for Services	$15,837.30	$20,000.00	$20,000.00	$20,000.00
Utility Revenue	$50,700.00	$37,600.00	$37,600.00	$79,200.00
Fines & Forfeitures	$137,563.13	$140,000.00	$140,000.00	$138,000.00
Other Revenue	$343,664.17	$145,000.00	$140,000.00	$140,000.00

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Interfund Transfers	$1,825,256.04	$2,022,815.00	$2,022,815.00	$3,116,270.00
Special Revenues & Resources	-	$1,486,151.00	$2,426,151.00	-
Total Revenues	**$2,373,020.64**	**$3,851,566.00**	**$4,786,566.00**	**$3,493,470.00**
Expenditures				
Personnel Services	$621,934.30	$808,229.00	$808,229.00	$865,346.00
Materials Supplies Services	$795,522.30	$767,386.00	$767,386.00	$1,292,106.00
Depreciation	-	-	$740,000.00	-
Capital Outlay	$735,418.77	$2,270,951.00	$2,270,951.00	$1,241,936.00
Grants	-	$5,000.00	$5,000.00	-
Interfund Transfers	-	-	-	$14,989.00
Total Expenditures	**$2,152,875.37**	**$3,851,566.00**	**$4,591,566.00**	**$3,414,377.00**
Total Revenues Less Expenditures	**$220,145.27**	**-**	**$195,000.00**	**$79,093.00**
Ending Fund Balance	**$3,845,003.42**	**$4,241,827.94**	**$4,436,827.94**	**-**

Revenues by Revenue Source



FY26 Revenues by Revenue Source



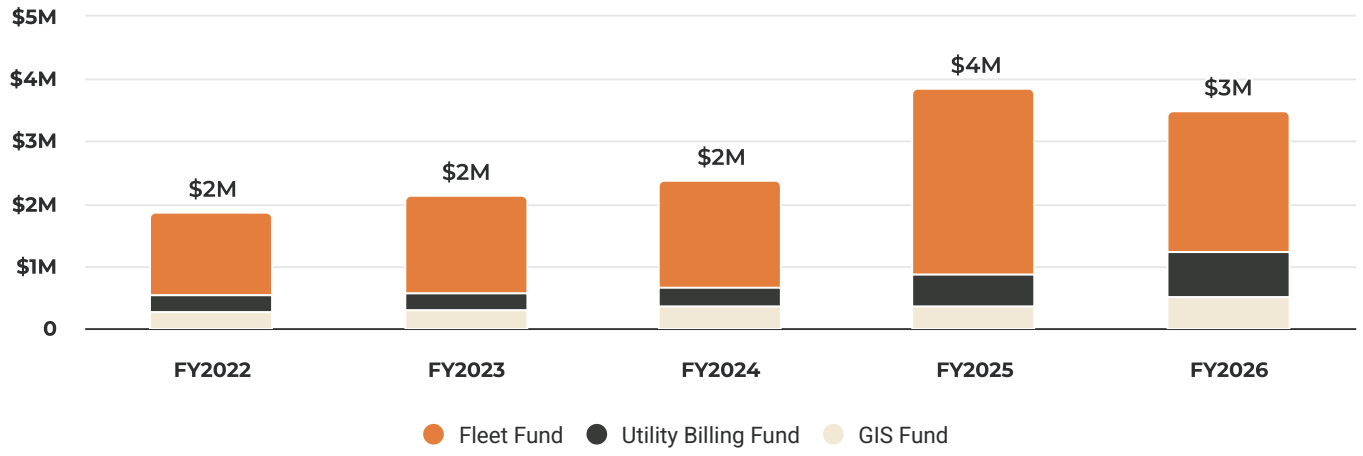
Interfund Transfers	$3,116,270	89.20%
Other Revenue	$140,000	4.01%
Fines & Forfeitures	$138,000	3.95%
Utility Revenue	$79,200	2.27%
Charges for Services	$20,000	0.57%

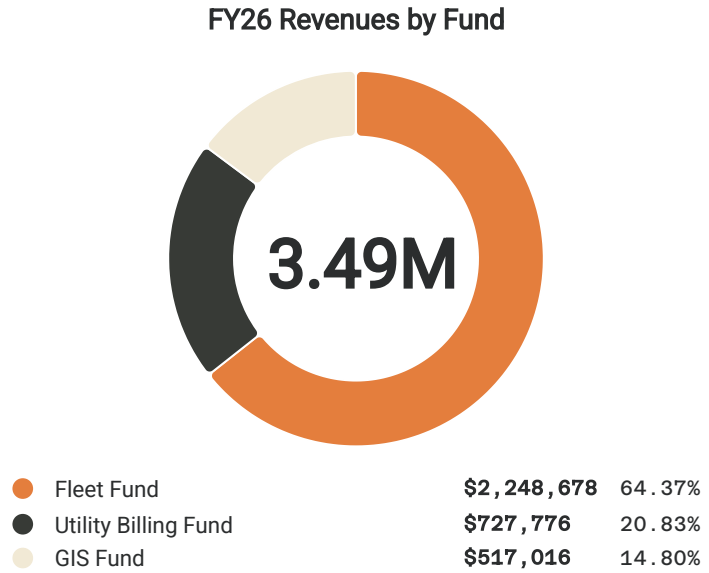
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Charges for Services	$15,837.30	$20,000.00	$20,000.00	$20,000.00	0.00%
Utility Revenue	$50,700.00	$37,600.00	$37,600.00	$79,200.00	110.64%
Fines & Forfeitures	$137,563.13	$140,000.00	$140,000.00	$138,000.00	-1.43%
Other Revenue	$343,664.17	$145,000.00	$140,000.00	$140,000.00	0.00%
Interfund Transfers	$1,825,256.04	$2,022,815.00	$2,022,815.00	$3,116,270.00	54.06%
Special Revenues & Resources	-	$1,486,151.00	$2,426,151.00	-	-100.00%
Total Revenues	**$2,373,020.64**	**$3,851,566.00**	**$4,786,566.00**	**$3,493,470.00**	**-27.02%**

Revenues by Fund

Historical Revenue by Fund

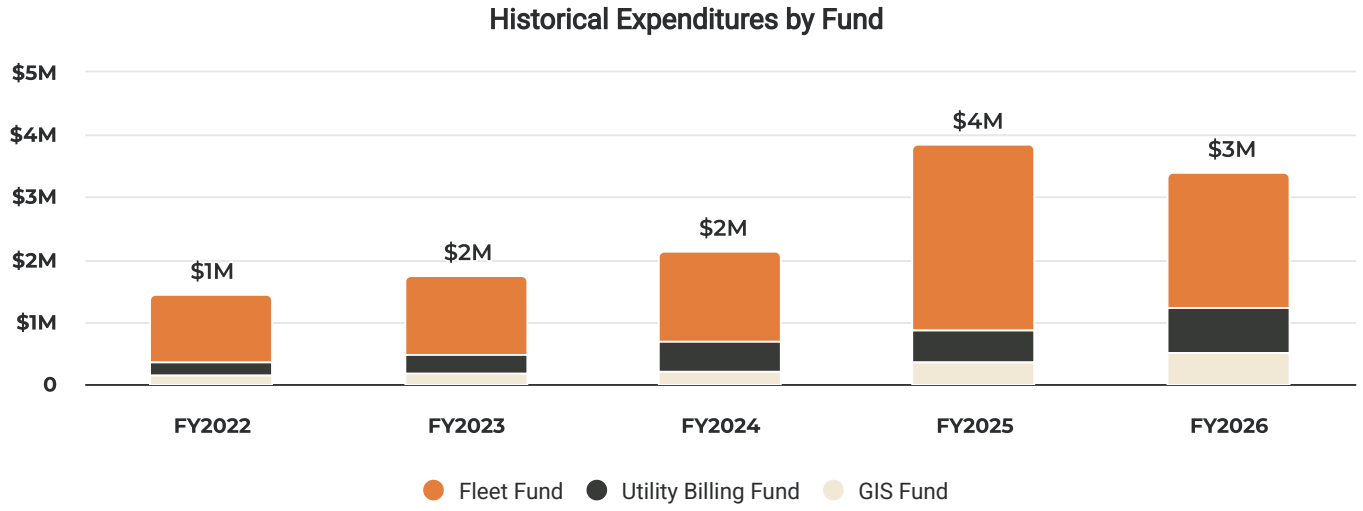




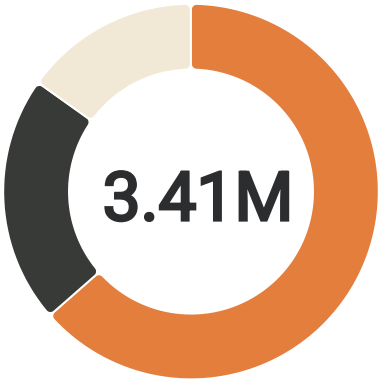
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Fleet Fund	$1,710,972.80	$2,979,254.00	$3,919,254.00	$2,248,678.00	-42.62%
Utility Billing Fund	$292,971.75	$508,223.00	$503,223.00	$727,776.00	44.62%
GIS Fund	$369,076.09	$364,089.00	$364,089.00	$517,016.00	42.00%
Total Revenues	**$2,373,020.64**	**$3,851,566.00**	**$4,786,566.00**	**$3,493,470.00**	**-27.02%**

Expenditures by Fund



FY26 Expenditures by Fund



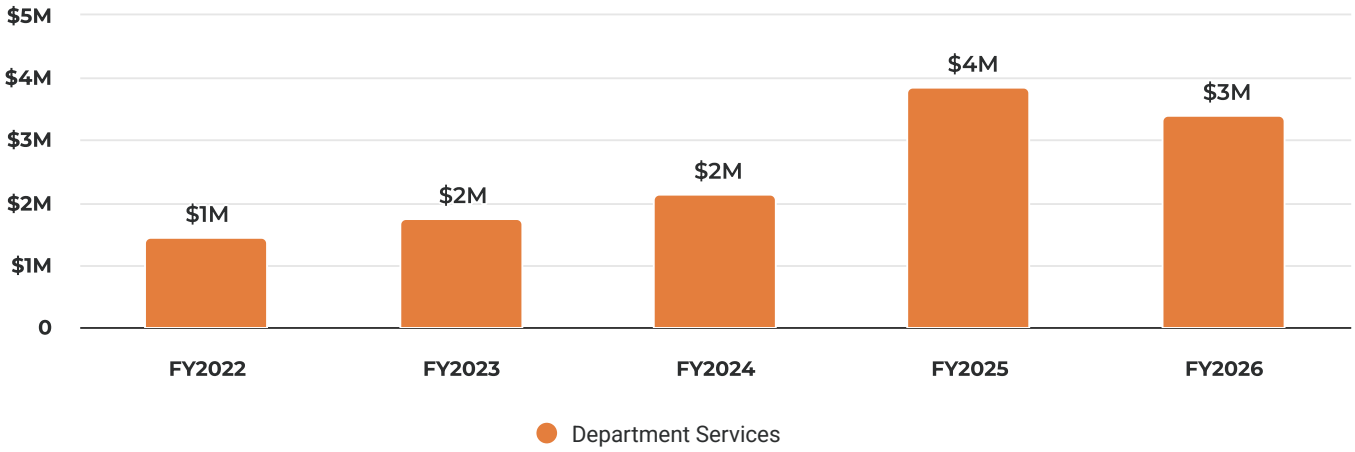
Fleet Fund	$2,169,585	63.54%
Utility Billing Fund	$727,776	21.32%
GIS Fund	$517,016	15.14%

Expenditures by Fund

Category	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Fleet Fund	$1,457,597.59	$2,979,254.00	$3,719,254.00	$2,169,585.00	-41.67%
Utility Billing Fund	$476,964.66	$508,223.00	$508,223.00	$727,776.00	43.20%
GIS Fund	$207,638.76	$364,089.00	$364,089.00	$517,016.00	42.00%
Total Expenditures	**$2,142,201.01**	**$3,851,566.00**	**$4,591,566.00**	**$3,414,377.00**	**-25.64%**

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function

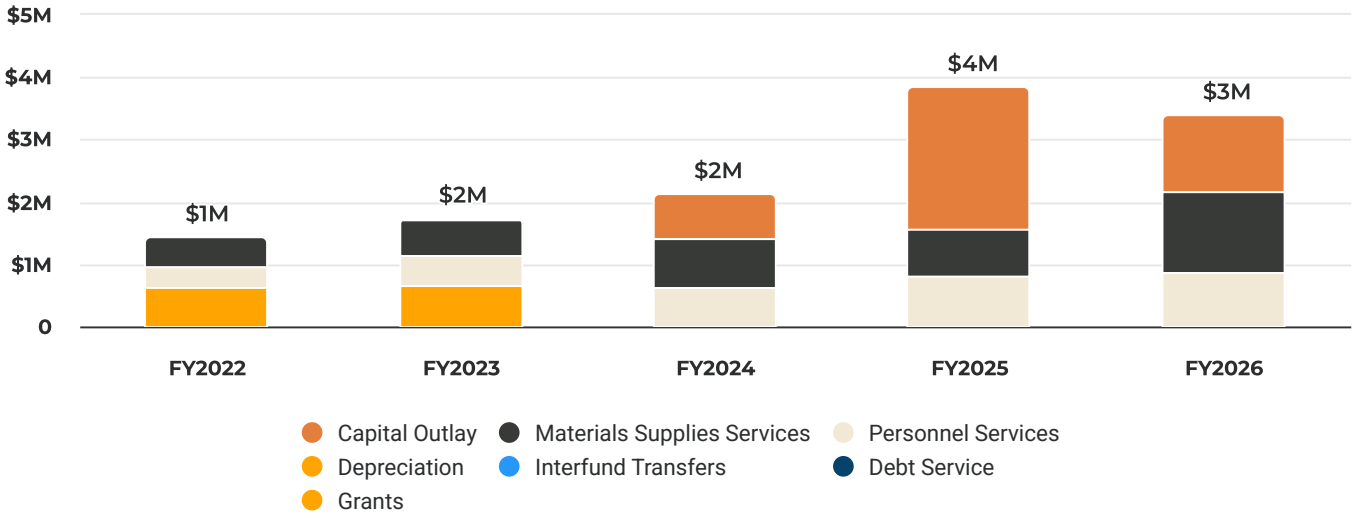
Department Services $3,414,377 100.00%

Expenditures by Function

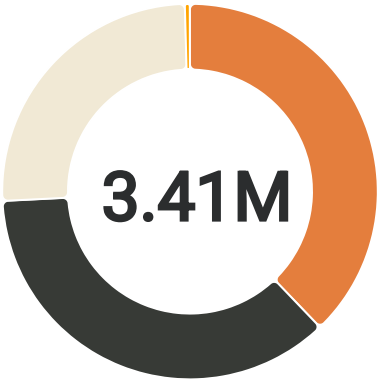
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Department Services	$2,152,875.37	$3,851,566.00	$4,591,566.00	$3,414,377.00	-25.64%
Total Expenditures	**$2,152,875.37**	**$3,851,566.00**	**$4,591,566.00**	**$3,414,377.00**	**-25.64%**

Expenditures by Expense Group

Historical Expenditures by Expense Group



FY26 Expenditures by Expense Group



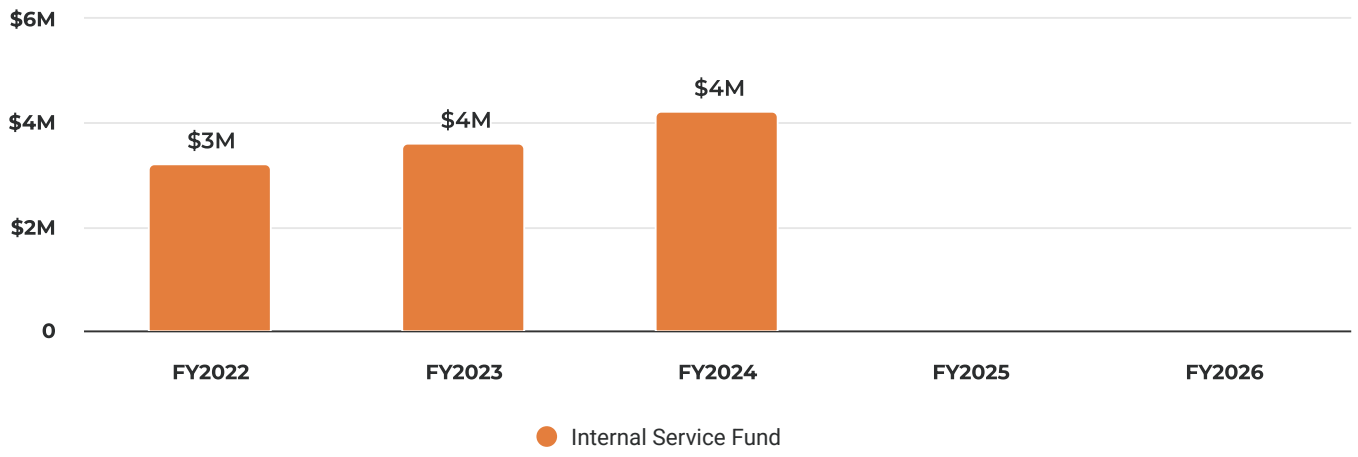
Materials Supplies Services	$1,292,106	37.84%
Capital Outlay	$1,241,936	36.37%
Personnel Services	$865,346	25.34%
Interfund Transfers	$14,989	0.44%

Expenditures by Expense Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Personnel Services	$621,934.30	$808,229.00	$808,229.00	$865,346.00	7.07%
Materials Supplies Services	$795,522.30	$767,386.00	$767,386.00	$1,292,106.00	68.38%
Depreciation	-	-	$740,000.00	-	-100.00%
Capital Outlay	$735,418.77	$2,270,951.00	$2,270,951.00	$1,241,936.00	-45.31%
Grants	-	$5,000.00	$5,000.00	-	-100.00%
Interfund Transfers	-	-	-	$14,989.00	-
Total Expenditures	**$2,152,875.37**	**$3,851,566.00**	**$4,591,566.00**	**$3,414,377.00**	**-25.64%**

Fund Balance

Fund Balance Projections



Department Budget Pages

Department Description

The City Attorney's Office provides legal counsel to the Mayor’s Office, City Council, Planning Commission, as well as to the City's various departments. In this role, the City Attorney's Office manages responsibilities and legal services for the City which include ordinances and resolutions, contracts, policies and procedures, claims, dispute resolution and representing as principal contact and negotiator for legal matters. The City Attorney also represents the City in legal actions involving Eagle Mountain City.

The Attorney's Office is committed to providing professional and prompt legal service and representation to meet the needs of Eagle Mountain City, its officials, its citizens, and employees.

Mission Statement

The City Attorney's Office is dedicated to serving as the trusted legal advisor to the City government by providing high-quality legal advice and counsel, effective representation, and innovative legal solutions.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Performed legal work and provided advice to facilitate the split from Alpine School District				✓		✓
Drafted a series of agreements to procure right-of-way to extend Old Airport Road and Harmony Way to facilitate the traffic circulation for Sage Canyon Middle School		✓				
Negotiated and drafted a development agreement with Enyo Energy to help bring more power to the City to support our growing power needs	✓					
Drafted a purchase agreement and an amendment to a development agreement to facilitate the purchase of land for a new civic campus and expansion of Cory Wride Park						✓

Department Challenges

- Provide legal support for measures to fund new civic campus.
- Plan for potential future expansion of legal department.
- Prepare additional agreements and code amendments as may be necessary to support additional economic growth opportunities.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Plan for future expansion of the department						✓	FY 27-28
Code cleanup following legislative session.						✓	FY 26
Draft necessary agreements to facilitate Civic campus construction.						✓	FY 28-29

Objectives and Action Items Supporting City Strategic Goals

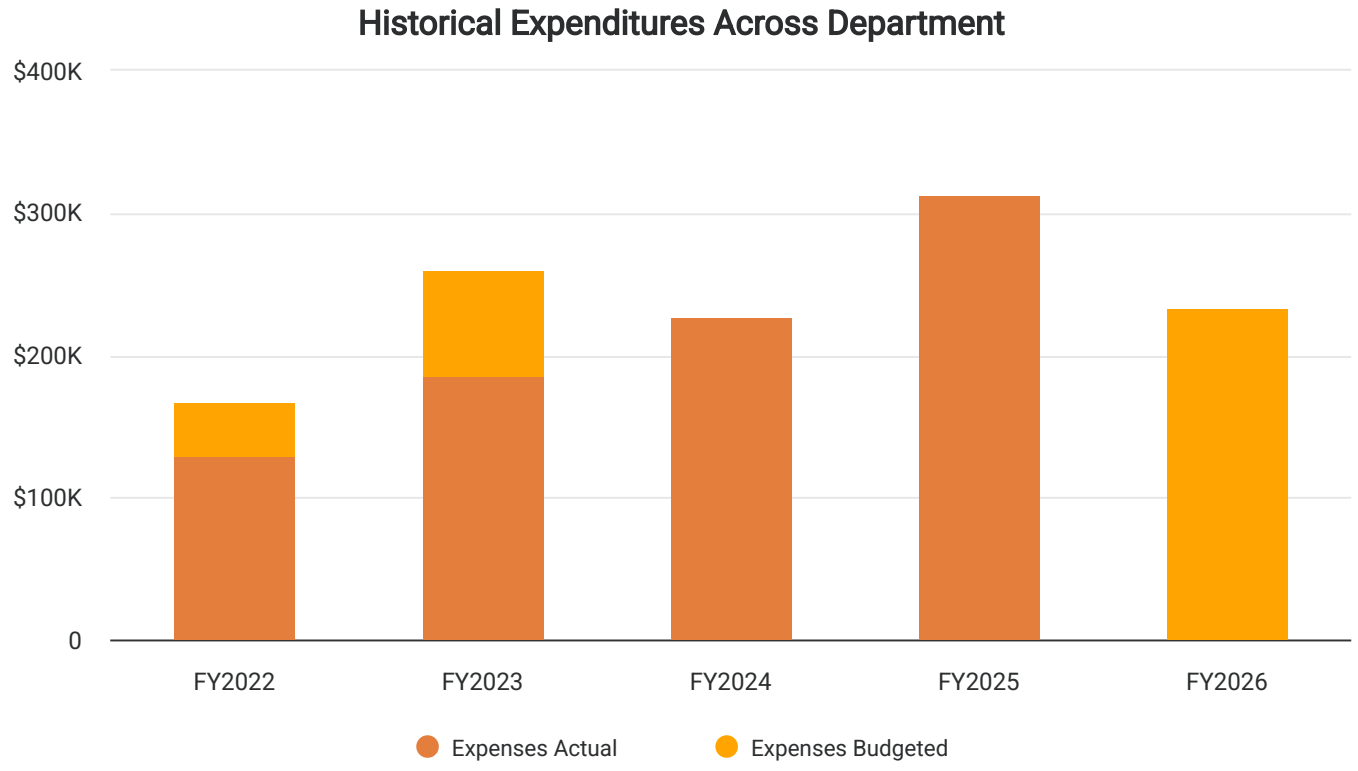
Objectives	Action Items		Department / Division Assigned	Performance / Deliverables	FY 24 Progres
Create a Transfer of Development Rights (TDR) Program	18.01	Research example codes/programs from other cities and/or states.	City Attorney	Report on codes	100%
	18.02	Draft and adopt TDR code.	City Attorney	Adopt code	95%

Summary of Budget Changes

There was a slight increase in the dues and subscriptions request to account for a slight increase in the cost of the LexisNexis subscription used for legal research.

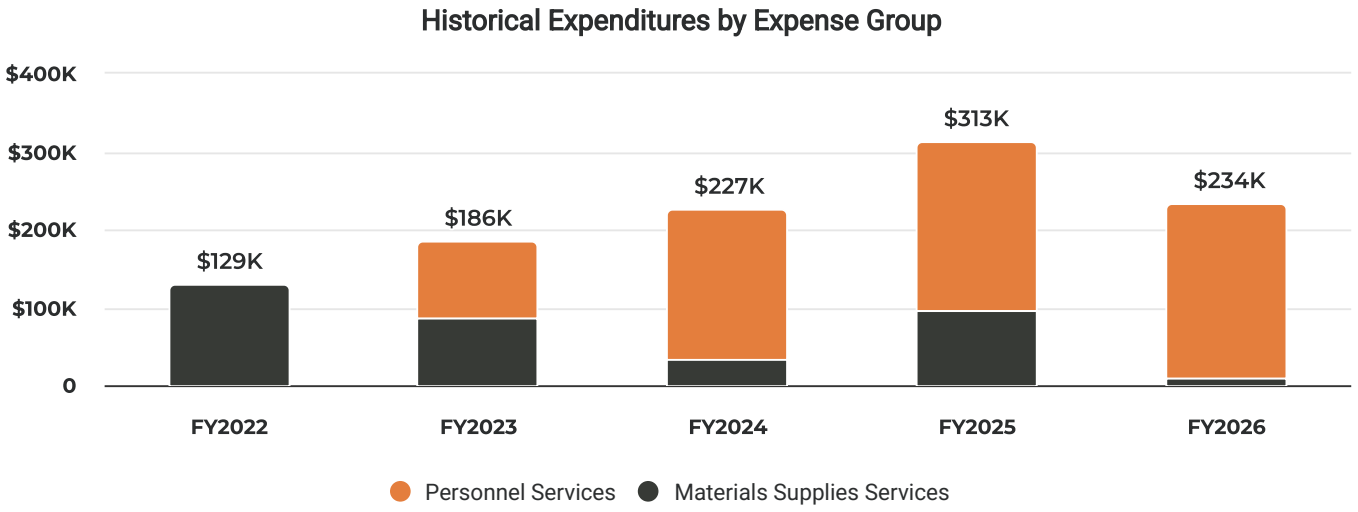
Expenditure Summary

This department has a budget of $233,650. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



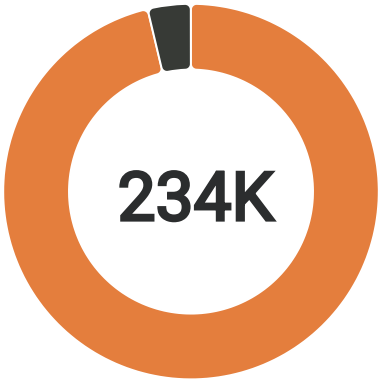
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$224,975	96.29%
Materials Supplies Services	$8,675	3.71%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41220-1111	$134,000.03	$142,872.00	$142,872.00	$151,278.00	5.88%
Salaries - Part-Time Permanent	10-11-41220-1112	$7,993.75	$16,240.00	$16,240.00	-	-100.00%
Salaries - Temporary Employees	10-11-41220-1113	-	-	-	$16,080.00	-
Employee Benefits (401K & 457)	10-11-41220-1300	$8,288.96	$8,859.00	$8,859.00	$9,380.00	5.88%
Clothing Allowance	10-11-41220-1321	$200.00	$100.00	$100.00	$100.00	0.00%
FICA	10-11-41220-1511	$496.19	$1,007.00	$1,007.00	$997.00	-0.99%
Medicare	10-11-41220-1512	$2,061.95	$2,308.00	$2,308.00	$2,428.00	5.20%
Retirement	10-11-41220-1521	$24,024.48	$24,246.00	$24,246.00	$24,160.00	-0.35%
State Insurance Fund	10-11-41220-	$38.50	$191.00	$191.00	$200.00	4.71%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	1531					
Health Insurance	10-11-41220-1541	$17,658.63	$17,124.00	$17,124.00	$17,849.00	4.23%
Dental Insurance	10-11-41220-1545	$1,447.32	$1,535.00	$1,535.00	$1,535.00	0.00%
Vision Insurance	10-11-41220-1548	$250.32	$251.00	$251.00	$251.00	0.00%
Long Term Disability	10-11-41220-1561	$597.46	$648.00	$648.00	$717.00	10.65%
Total Personnel Services		$197,057.59	$215,381.00	$215,381.00	$224,975.00	4.45%
Materials Supplies Services						
Dues & Memberships	10-11-41220-2121	$667.00	$2,700.00	$2,700.00	$2,700.00	0.00%
Travel & Training	10-11-41220-2321	$3,298.18	$5,000.00	$5,000.00	$5,000.00	0.00%
Meetings	10-11-41220-2369	$68.07	$300.00	$300.00	$300.00	0.00%
Attorney Fees	10-11-41220-4121	$22,732.75	$75,000.00	$75,000.00	$75,000.00	0.00%
Administrative Cost	10-11-41220-4530	-	-	-	-$88,875.00	-
Professional & Technical Servi	10-11-41220-4531	$6,251.27	$14,400.00	$14,400.00	$14,550.00	1.04%
Total Materials Supplies Services		$33,017.27	$97,400.00	$97,400.00	$8,675.00	-91.09%
Total Expenditures		**$230,074.86**	**$312,781.00**	**$312,781.00**	**$233,650.00**	**-25.30%**

Department Description

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

Mission Statement

Protect the public by ensuring that all buildings and structures comply with international building codes and City requirements.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completed 14,112 building inspections in 2024				✓		✓
Completed in-house plan reviews for 1,315 new homes/units, 321 basements, and 382 accessory buildings and miscellaneous projects, and utilized West Coast Code Consultants (WC3) to review 21 commercial projects						✓
Completed all commercial inspections outside of the Facebook/Meta project (we utilize WC3 for Facebook/Meta inspections)	✓					
The administrative code enforcement hearing process has been successful						✓

Department Challenges

- Staying competitive with salaries and employee satisfaction
- Increased staffing to handle growth

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Implement digital system (OpenGov) for inspections & permit processing						✓	FY26
Efficiency in permit processing, inspections, & plan reviews						✓	FY26
Maintain & improve high level of customer service						✓	FY26
Provide regular opportunities to inspectors for professional growth and development		✓				✓	FY26
Increasing staff to handle workload						✓	FY26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Meet State turnaround requirement of 14 days for plan reviews		14	14	10
Meet State turnaround requirement of 3 days for inspections		3	3	3

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of building inspections performed		10,553	14,112	
Number of plan reviews completed		1,589	2,339	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

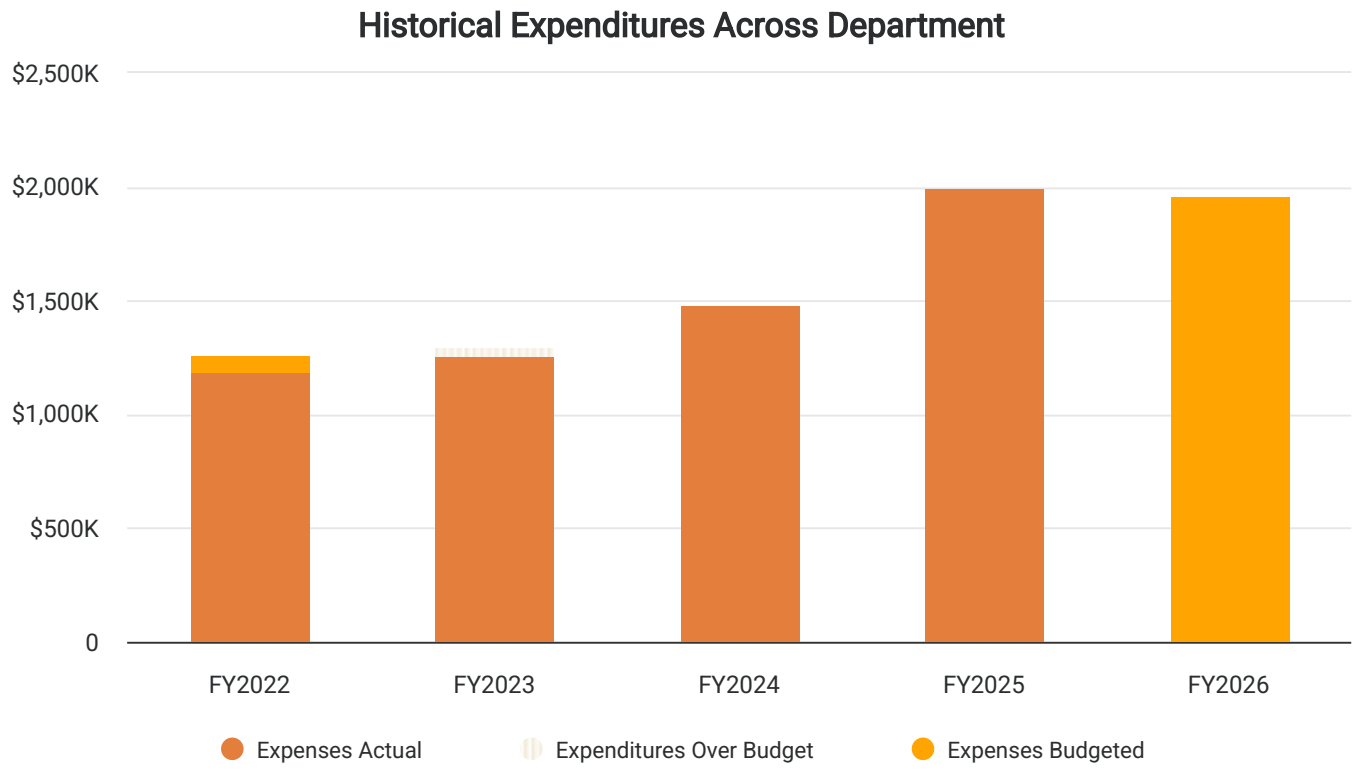
Objectives	Action Items		Department / Division Assigned	Performance / Deliverables	FY 24 Progres
Create a Transfer of Development Rights (TDR) Program	18.01	Research example codes/programs from other cities and/or states.	City Attorney	Report on codes	100%
	18.02	Draft and adopt TDR code.	City Attorney	Adopt code	95%

Summary of Budget Changes

The biggest budgetary change for this department is to hire a Chief Building Official. This position will provide leadership to the department and help the City become compliant with the qualifications set by the State code.

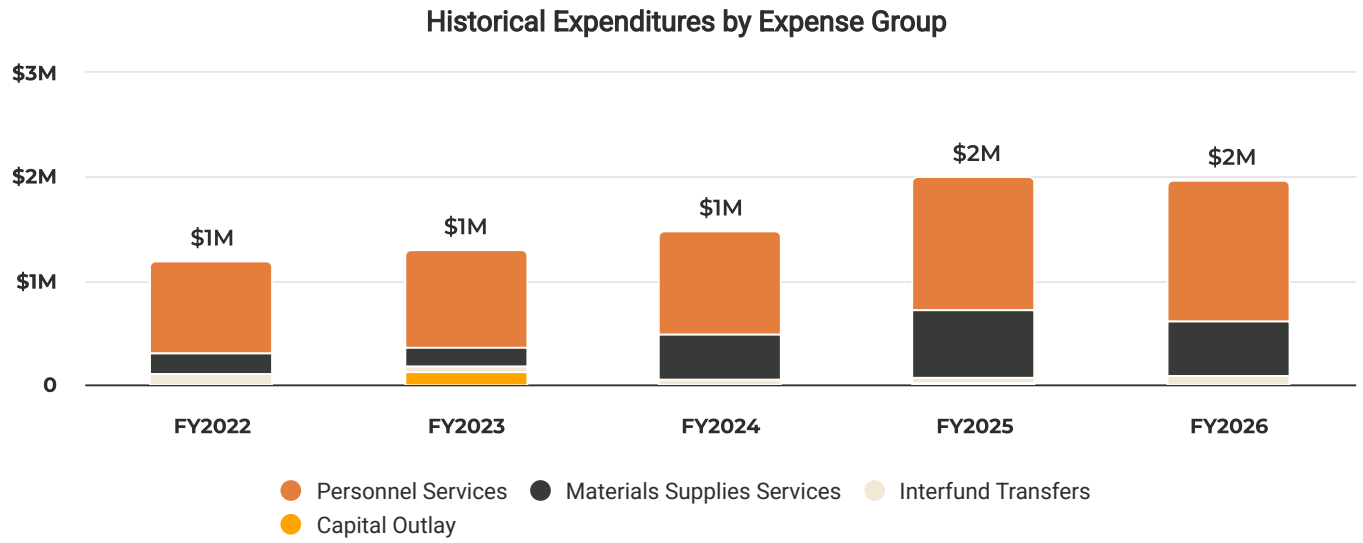
Expenditure Summary

This department has a budget of $1,964,286. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

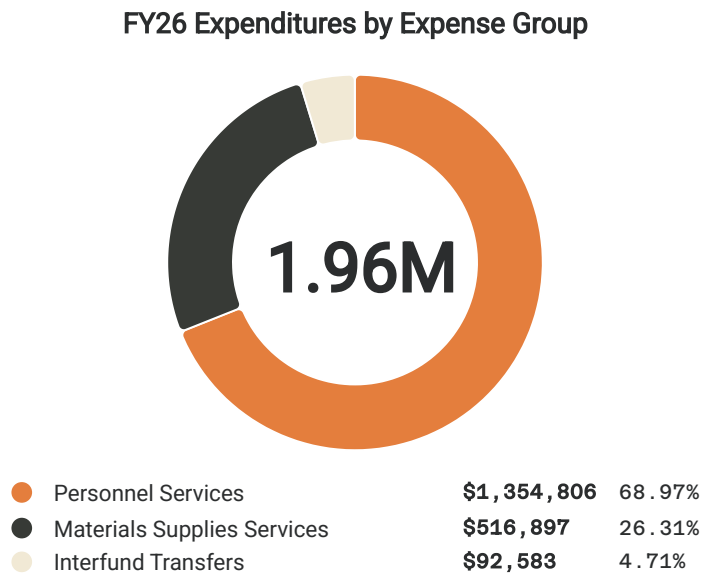


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-33-42420-1111	$597,916.23	$814,310.00	$814,310.00	$910,985.00	11.87%
Salaries - Part-Time Permanent	10-33-42420-1112	$4,204.38	$26,390.00	$26,390.00	-	-100.00%
Salaries - Fast Track	10-33-42420-1116	$45,200.00	-	-	-	-
Overtime	10-33-42420-1211	$12,577.41	$10,000.00	$10,000.00	$10,000.00	0.00%
Employee Benefits (401k & 457	10-33-42420-1300	$38,556.38	$45,826.00	$45,826.00	$54,246.00	18.37%
Clothing Allowance	10-33-42420-1321	$4,016.95	$3,400.00	$3,400.00	$3,375.00	-0.74%
FICA	10-33-42420-1511	$348.55	$1,637.00	$1,637.00	-	-100.00%
Medicare	10-33-42420-1512	$9,682.95	$11,546.00	$11,546.00	$13,215.00	14.46%
Retirement	10-33-42420-1521	$106,996.43	$120,839.00	$120,839.00	$136,647.00	13.08%
State Insurance Fund	10-33-42420-1531	$3,848.96	$9,433.00	$9,433.00	$10,084.00	6.90%
Health Insurance	10-33-42420-1541	$168,890.25	$206,002.00	$206,002.00	$193,150.00	-6.24%
Dental Insurance	10-33-42420-1545	$13,532.87	$17,635.00	$17,635.00	$15,768.00	-10.59%
Vision Insurance	10-33-42420-1548	$2,353.22	$2,889.00	$2,889.00	$2,595.00	-10.18%
Long Term Disability	10-33-42420-1561	$3,449.01	$4,151.00	$4,151.00	$4,741.00	14.21%
Total Personnel Services		$1,011,573.59	$1,274,058.00	$1,274,058.00	$1,354,806.00	6.34%
Materials Supplies Services						

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Dues Subscriptions & Membershi	10-33-42420-2121	$695.00	$1,538.00	$1,538.00	$1,538.00	0.00%
Travel & Training	10-33-42420-2321	$2,499.00	$5,750.00	$5,750.00	$6,450.00	12.17%
Meetings	10-33-42420-2369	-	$1,200.00	$1,200.00	$1,200.00	0.00%
Office Expense & Supplies	10-33-42420-2411	-	$2,150.00	$2,150.00	$2,150.00	0.00%
Equipment Supplies and Mainten	10-33-42420-2513	$627.54	$1,200.00	$1,200.00	$3,100.00	158.33%
Computer Software & Maint.	10-33-42420-4261	-	$57,500.00	$57,500.00	$74,859.00	30.19%
Professional & Technical Servi	10-33-42420-4531	$383,721.84	$550,000.00	$550,000.00	$400,000.00	-27.27%
Contractual Agreements	10-33-42420-6110	$29,900.00	$27,600.00	$27,600.00	$27,600.00	0.00%
Total Materials Supplies Services		$417,443.38	$646,938.00	$646,938.00	$516,897.00	-20.10%
Capital Outlay						
Computer Equipment	10-33-42420-7412	-	$20,000.00	$20,000.00	-	-100.00%
Total Capital Outlay		-	$20,000.00	$20,000.00	-	-100.00%
Interfund Transfers						
Due To Fleet Fund	10-33-42420-9154	$62,574.96	$57,424.00	$57,424.00	$92,583.00	61.23%
Total Interfund Transfers		$62,574.96	$57,424.00	$57,424.00	$92,583.00	61.23%
Total Expenditures		**$1,491,591.93**	**$1,998,420.00**	**$1,998,420.00**	**$1,964,286.00**	**-1.71%**

Department Description

The Cemetery Division, an important part of the Public Services Department, is responsible for maintaining and developing the City Cemetery as it becomes the final resting place for Eagle Mountain citizens and others. The Division specializes in the maintenance, beautification, and marking of cemetery grounds.

Staff needs for the Cemetery are covered by the Parks Division.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Installed interactive QR code sign that provides cemetery plot information.		✓		✓		✓
Installed storage shed and asphalt pad for cemetery equipment.		✓				✓
Planted 8 additional trees around the cemetery gazebo.					✓	✓

Department Challenges

No dedicated staff, maintained by parks department.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Continue providing exceptional service to families.						✓	FY 26
Expand access to cemetery parking.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of available burial plots (cumulative)		620	690%	780

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of burial lots sold in the cemetery (cumulative)		620	690	818

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

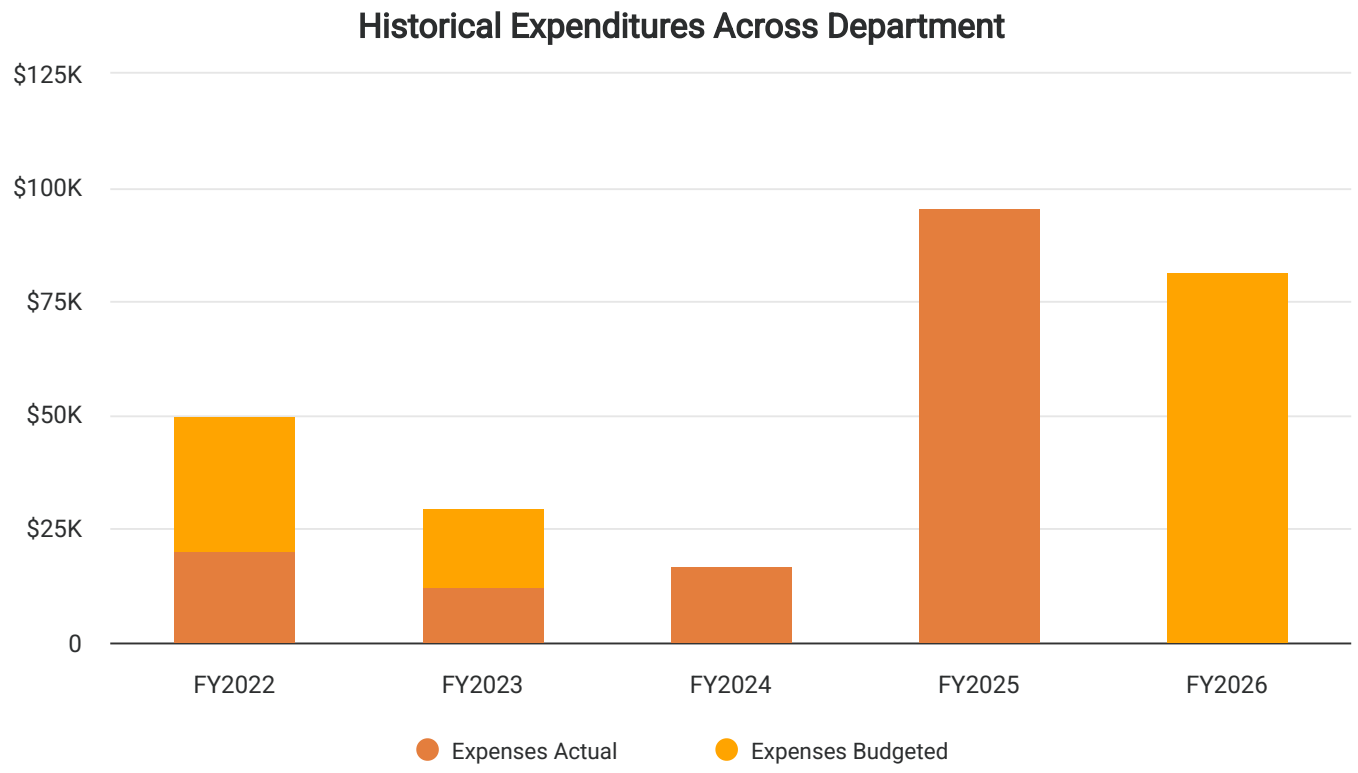
Objectives	Action Items		Department / Division Assigned
Plan and expand the Pony Express Memorial Cemetery	37.01	Create a master plan for the cemetery.	Public Services
	37.02	Complete the next phase of cemetery to allow for future burials.	Public Services

Summary of Budget Changes

The budget request for this division is to maintain the current level of service.

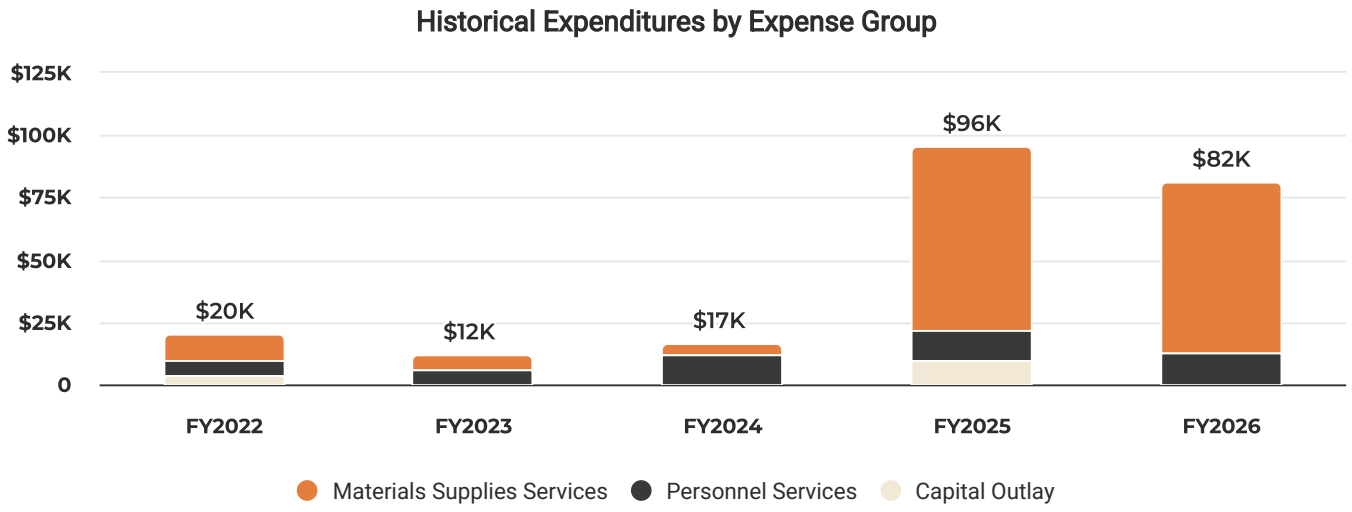
Expenditure Summary

This department has a budget of $81,523. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

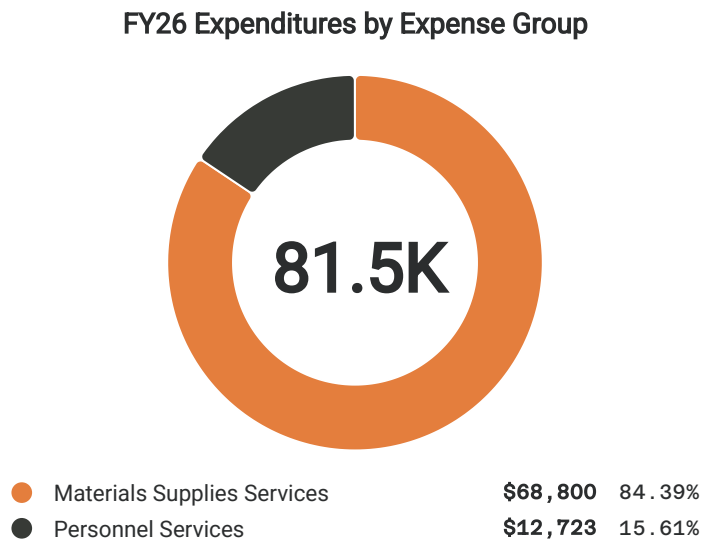


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	62-49-62000-1111	$7,540.70	$8,043.00	$8,043.00	$8,701.00	8.18%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Overtime	62-49-62000-1211	$204.00	-	-	-	-
Employee Benefits (401K & 457)	62-49-62000-1300	$429.49	$459.00	$459.00	$496.00	8.06%
Clothing Allowance	62-49-62000-1321	$45.50	$33.00	$33.00	$33.00	0.00%
Medicare	62-49-62000-1512	$114.04	$118.00	$118.00	$128.00	8.47%
Retirement	62-49-62000-1521	$885.71	$1,358.00	$1,358.00	$1,386.00	2.06%
State Insurance Fund	62-49-62000-1531	$800.61	$147.00	$147.00	$159.00	8.16%
Health Insurance	62-49-62000-1541	$1,563.73	$1,547.00	$1,547.00	$1,611.00	4.14%
Dental Insurance	62-49-62000-1545	$128.65	$140.00	$140.00	$140.00	0.00%
Vision Insurance	62-49-62000-1548	$22.27	$24.00	$24.00	$24.00	0.00%
Long Term Disability	62-49-62000-1561	$37.39	$40.00	$40.00	$45.00	12.50%
Total Personnel Services		$11,772.09	$11,909.00	$11,909.00	$12,723.00	6.84%
Materials Supplies Services						
Travel & Training	62-49-62000-2321	-	$1,500.00	$1,500.00	$1,500.00	0.00%
Equipment Supplies & Maint.	62-49-62000-2513	$1,260.39	$3,000.00	$3,000.00	$3,000.00	0.00%
Utilities	62-49-62000-3111	$1,770.63	-	-	-	-
Computer Software & Maint.	62-49-62000-4261	-	$800.00	$800.00	$800.00	0.00%
Professional & Technical Servi	62-49-62000-4531	$1,190.00	$58,500.00	$58,500.00	$50,000.00	-14.53%
Misc - Services & Supplies	62-49-62000-5002	-	$4,000.00	$4,000.00	$5,000.00	25.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Landscape Maintenance	62-49-62000-5410	$522.31	$6,000.00	$6,000.00	$8,500.00	41.67%
Total Materials Supplies Services		$4,743.33	$73,800.00	$73,800.00	$68,800.00	-6.78%
Capital Outlay						
Improvements Other Than Bldg	62-49-62000-7311	-	$10,000.00	$10,000.00	-	-100.00%
Total Capital Outlay		-	$10,000.00	$10,000.00	-	-100.00%
Total Expenditures		**$16,515.42**	**$95,709.00**	**$95,709.00**	**$81,523.00**	**-14.82%**

Department Description

The Communications department responsibilities include communicating with residents about emergencies, news, events, meetings, and other topics of interest through content created for the city website, social media, newsletter, new resident magazine, email/text notifications, videos, and digital signage; promoting events and fostering community spirit and culture; media relations and community relations; maintaining a positive image for the city.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Formulated a City identity through a comprehensive rebrand of the community and organization						✓
Solicited bids for a new City website. Contracted with top tier firm to improve resident experience with Eagle Mountain City digital service						✓
Began designing and soliciting bids to print and publish a new resident magazine. The service, expected to be delivered in the spring of 2024, is designed to welcome new residents to the community and introduce them to basic City events, resources, and services			✓			✓
Launched educational campaigns that led to measurable outcomes with water conservation, UTV riding, safe driving, back to school, and wildlife conservation				✓	✓	

Department Challenges

Lacking time to properly develop informational/educational campaigns

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Communication techniques						✓	FY 26
Boundaries and workload management						✓	FY 26
Focus on information campaigns						✓	FY 26
Winning both state and national awards to put Eagle Mountain's communication efforts on the map						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Conduct weekly sentiment evaluations to tailor messages and lead to a positive sentiment of over 50%		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of Eagle Eye Newsletter produced per year		10	12	12

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

Objectives	Action Items		Department / Division Assigned
Launch Improved Resident Information Tools on City Website.	23.01	Identify information gaps and enhancement opportunities on City website.	Communications
	23.02	Scope the development of interactive tools aimed at rapidly providing accurate requested resource delivery to residents.	Communications
	23.03	Integrate tools and services into new website design.	Communications
Evaluation of level of service, by department	25.04	Conduct a community survey to assess resident satisfaction with the current level of service.	Communications
Rebrand Eagle Mountain City	28.01	Upgrade and redesign the City's website.	Communications
	28.02	Create and implement a plan that will effectively rebrand the city (with analytics and follow-through).	Communications
	28.03	Use branding to enhance business attraction, small business promotion and the organization's favorability in business community.	Communications
	28.04	Develop a public engagement guide to improve resident understanding and feedback.	Communications
Improve Public and Social Media Engagement	29.01	Adopt guidelines for public engagement (including social media)	Communications
	29.02	Obtain and train staff on using analytics when engaging the public.	Communications
	29.03	Report on engagement improvement.	Communications
	29.04	Increase resident engagement using effective cross promotional tools.	Communications

Summary of Budget Changes

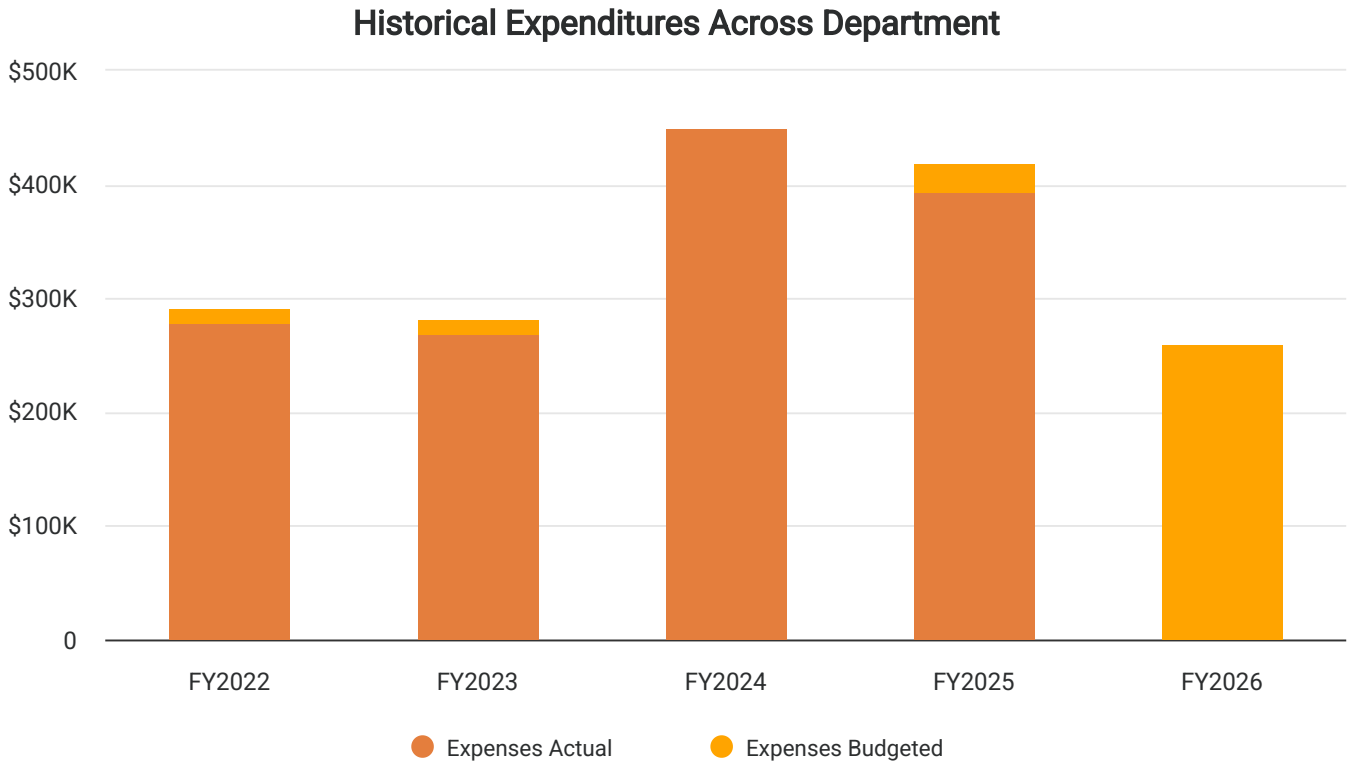
Eagle Mountain City's Communications Team has accomplished a lot in FY 24-25. To complete large-scale projects, we have requested a small increase in funding to accommodate added workload and effectively execute on the major undertakings of branding and marketing of the City.

- Continue to move branding efforts forward
- Solidify the City's messaging in marketing and public policy

Communications will continue to strive to accomplish the branding and marketing goals of the City in FY 25 and hopes to continue refining our approach with minor changes in financial support from FY 2025 to FY 2026.

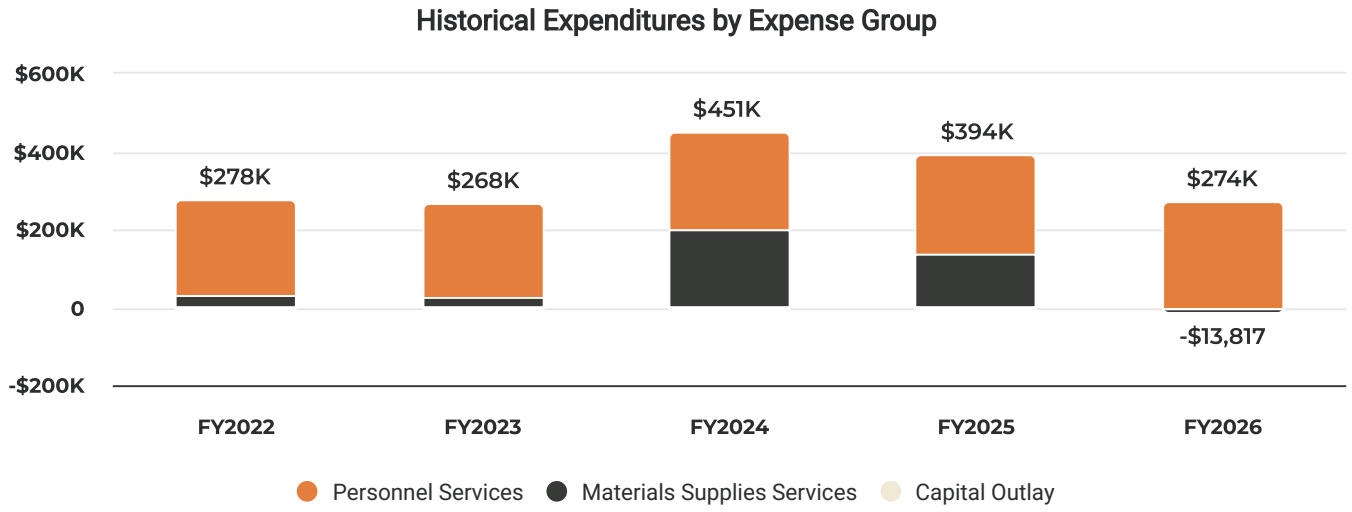
Expenditure Summary

This department has a budget of $260,526. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group

Personnel Services	$274,343	105.30%
Materials Supplies Services	-$13,817	-5.30%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - FT	10-19-41970-1111	$147,922.18	$157,884.00	$157,884.00	$169,947.00	7.64%
Salaries - PT	10-19-41970-1112	$39,743.76	$30,416.00	$30,416.00	$32,602.00	7.19%
Overtime	10-19-41970-1211	$580.89	$1,000.00	$1,000.00	$1,000.00	0.00%
Employee Benefits (401K & 457)	10-19-41970-1300	$3,458.18	$3,627.00	$3,627.00	$3,985.00	9.87%
Clothing Allowance	10-19-41970-1321	$800.00	$300.00	$300.00	$300.00	0.00%
FICA	10-19-41970-1511	$2,534.20	$1,886.00	$1,886.00	$2,022.00	7.21%
Medicare	10-19-41970-1512	$2,800.75	$2,733.00	$2,733.00	$2,938.00	7.50%
Retirement	10-19-41970-1521	$24,124.43	$23,984.00	$23,984.00	$24,641.00	2.74%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
State Insurance Fund	10-19-41970-1531	$161.65	$1,907.00	$1,907.00	$2,012.00	5.51%
Health Insurance	10-19-41970-1541	$27,051.75	$30,096.00	$30,096.00	$31,208.00	3.69%
Dental Insurance	10-19-41970-1545	$1,717.16	$2,394.00	$2,394.00	$2,394.00	0.00%
Vision Insurance	10-19-41970-1548	$302.12	$407.00	$407.00	$407.00	0.00%
Long Term Disability	10-19-41970-1561	$774.85	$781.00	$781.00	$887.00	13.57%
Total Personnel Services		$251,971.92	$257,415.00	$257,415.00	$274,343.00	6.58%
Materials Supplies Services						
Dues, Subscription, Membership	10-19-41970-2121	$479.00	$1,500.00	$1,500.00	$1,500.00	0.00%
Travel & Training	10-19-41970-2321	-	$7,000.00	$7,000.00	$12,000.00	71.43%
Meetings	10-19-41970-2369	$41.41	$300.00	$300.00	$300.00	0.00%
Equipment Materials & Supplies	10-19-41970-2513	-	-	-	$2,500.00	-
Computer Software & Maint.	10-19-41970-4261	-	-	$24,402.00	$26,842.00	10.00%
Administrative Cost	10-19-41970-4530	-	-	-	-$103,559.00	-
Professional & Technical Servi	10-19-41970-4531	$169,210.41	$97,600.00	$97,600.00	$8,100.00	-91.70%
Printing & Mailing	10-19-41970-4541	$11,053.51	$8,000.00	$8,000.00	$8,000.00	0.00%
Special Projects	10-19-41970-5003	$595.00	$12,000.00	$12,000.00	$27,500.00	129.17%
EM City Merchandise	10-19-41970-5005	$18,708.68	$8,000.00	$8,000.00	$3,000.00	-62.50%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Materials Supplies Services		$200,088.01	$134,400.00	$158,802.00	-$13,817.00	-108.70%
Capital Outlay						
Computer Equipment	10-19-41970-7412	$180.19	$2,500.00	$2,500.00	-	-100.00%
Total Capital Outlay		$180.19	$2,500.00	$2,500.00	-	-100.00%
Total Expenditures		**$452,240.12**	**$394,315.00**	**$418,717.00**	**$260,526.00**	**-37.78%**

Department Description

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

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Opening of several businesses including Mo'Bettahs, Mountain America Credit Union, Wendy's, Pre-Loved, and more announcement to come.	✓					
Walmart has begun construction and will be completed in late July	✓					
QTS Datacenter was delayed but staff was able to keep them in conversation, and recent approvals of on-site power generation restarted that project.	✓					
Tract Datacenter project approved and early signs show an interest to develop quickly.	✓					
Even stronger showing at ICSC Las Vegas Conference than the year prior.	✓					
Work with The Retail Coach has resulted in connecting several businesses with property owners/commercial developers.	✓					
Hosted tours and events for several new partners, developers, commercial brokers.	✓					✓
Established Eagle Mountain as the premier destination for new energy projects in the state.	✓			✓		

Department Challenges

- Some Commercial areas need work updating site plans, MDAs, etc.
- Disadvantaged in Industrial due to limited transportation access and acreage ready to go for industry types other than datacenters.
- Keeping up with information gathering, updating data, communicating out the information to stakeholders, etc.
- Limitations in ability to incentivize or otherwise support businesses who would like to be in Eagle Mountain but can't because of costs to develop.
- Sign codes are problematic for businesses of all sizes. Need to review.
- Coordination level with regional and state leaders, various organizations. Other larger cities have teams to make this easier.
- Workload. Balancing work to attract large employers, strategize and recruit retailers, while also trying to connect and support our small businesses is becoming borderline impossible - simply not enough time in the day.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Developing a more robust BR&E effort in coordination with the Chamber of Commerce						✓	FY 26
Enhancing efforts to recruit large employers (light manufacturing, R&D, etc.) through better coordination with trade associations, state agencies, site selection firms, and so forth						✓	FY 27
Streamlining communication between Economic Development/Planning & Building/Business Licensing, etc. to be more on top of supporting new businesses on day 1						✓	FY 26
Hold a regular Development Round-table/forum with area developers and other stakeholders.						✓	FY 26
Attract retail development from targeted sectors including hotels, outdoor recreation, apparel, home goods, sit-down restaurant, and entertainment							FY 26-27
Establish new commercial overlays including a downtown overlay, targeted retail overlay zone, and energy generation overlay zone.							FY 27
Attract 100 MW or more of independent energy development to Eagle Mountain			✓				FY 27

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Unemployment level compared to Utah County average		3.2% Eagle Mountain vs. 3.7% Utah County	3.2% Eagle Mountain vs. 3.2% Utah County	Less than or equal to Utah average

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Total announced invested dollars		2 Billion	20 Billion	2 Billion
Number of announced new permanent jobs		2,625	1,400	800
Number of new business license		309	225	250
Number of business license renewals		660	552	1,050

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

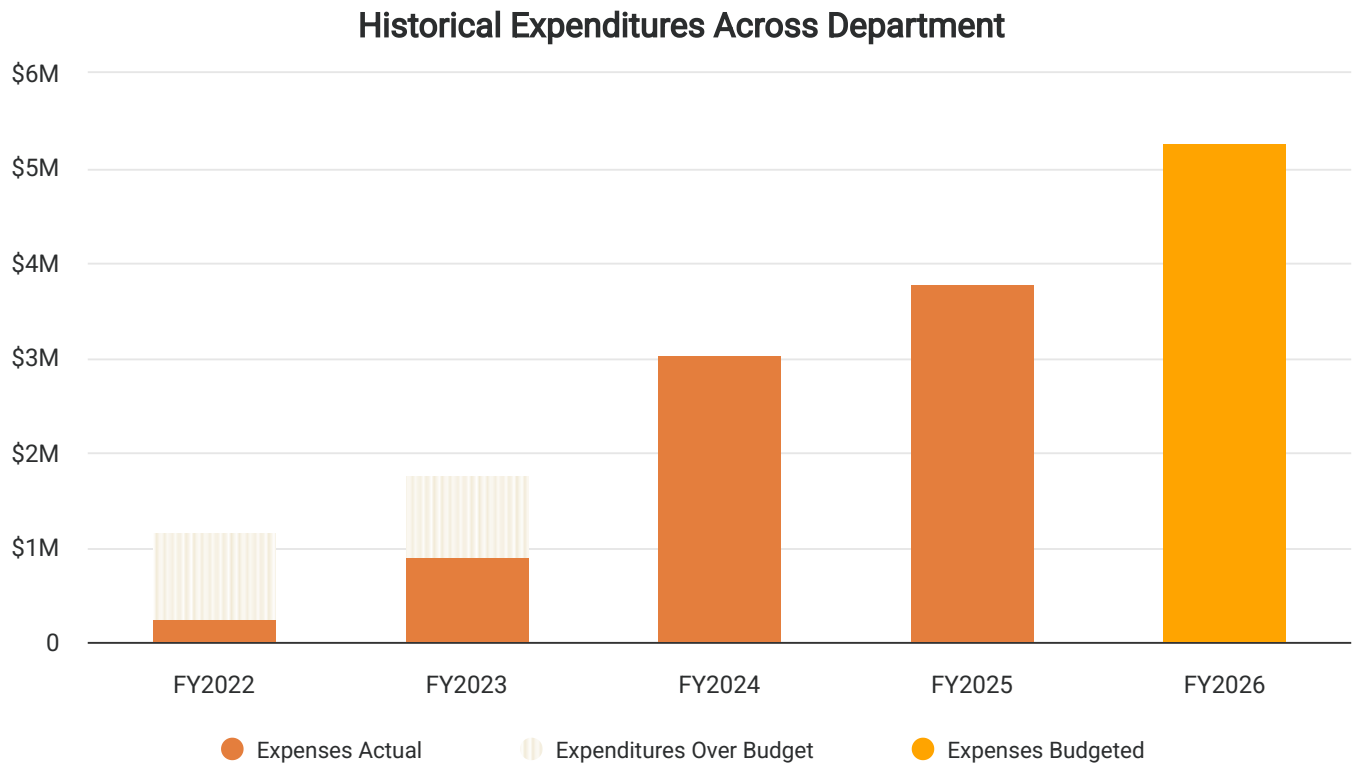
Objectives	Action Items		Department / Division Assigned
Develop an Economic Development Incentives Policy	19.01	Establish calculation methods for stepped incentives, industry pioneer incentives, and base incentives.	Economic Development
	19.02	Collaborate with other taxing entities to ensure compatibility with interests.	Economic Development
Establish Robust Business Expansion and Retention Program in Cooperation with Eagle Mountain Chamber of Commerce	21.01	Evaluate Federal, State, and other grant opportunities.	Economic Development
	21.02	Develop core tourism messaging in coordination with Eagle Mountain City brand development.	Economic Development
	21.03	Identify and remedy possible conflicts with tourism and wildlife corridor use.	Economic Development

Summary of Budget Changes

- Removal of the Downtown Master Plan which is now complete
- Addition of funds for EDCUtah which has costs going up. However, also as other cities begin to separate from EDCUtah now that they are brought back under the Salt Lake Chamber, staff recommends at this point going the opposite direction and evaluating what opportunities we have to be more involved, not less.
- Removal of funds for Retail Coach in anticipation of being able to accomplish much of what they were doing through new tools, more time available now that IT is separated, and if Economic Development gains an analyst.
- Removed separate line for handout materials and merged into Marketing.

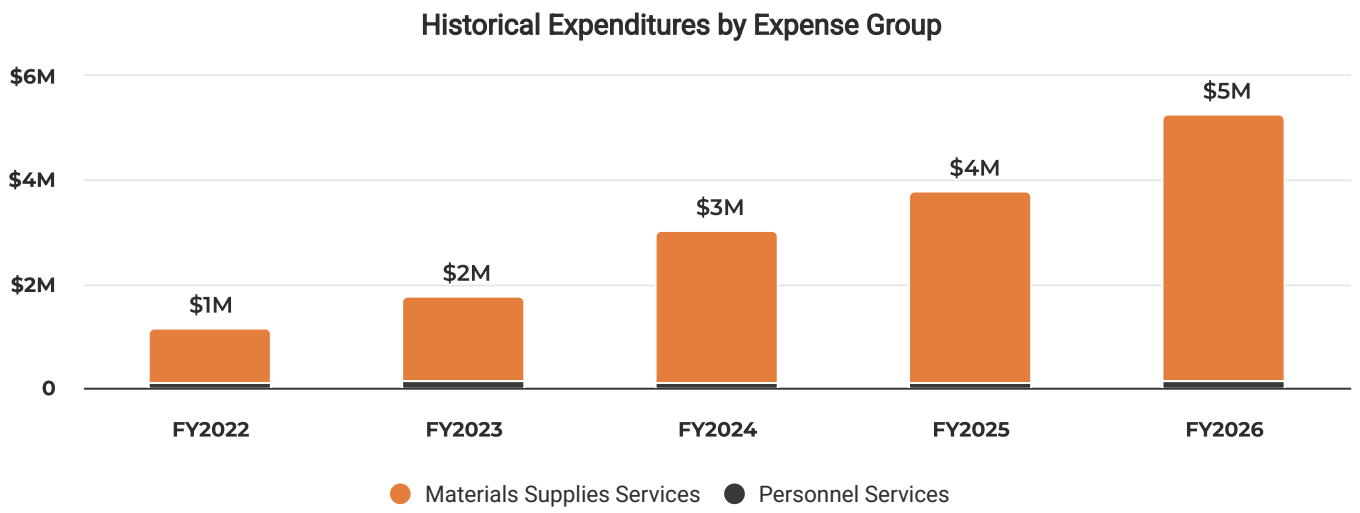
Expenditure Summary

This department has a budget of $5,275,505. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



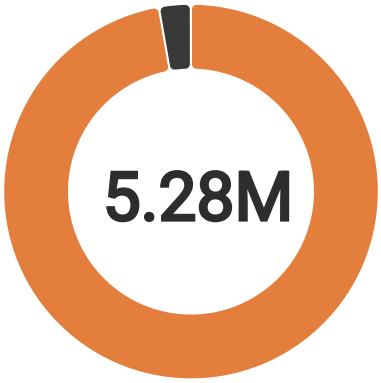
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Materials Supplies Services	$5,130,938	97.26%
Personnel Services	$144,567	2.74%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time	10-18-41910-1111	$80,615.43	$86,966.00	$86,966.00	$103,593.00	19.12%
Employee Benefits	10-18-41910-1300	$3,120.00	$3,231.00	$3,231.00	$3,710.00	14.83%
Clothing Allowance	10-18-41910-1321	$160.00	$80.00	$80.00	$90.00	12.50%
Medicare	10-18-41910-1512	$1,213.89	$1,262.00	$1,262.00	$1,503.00	19.10%
Retirement	10-18-41910-1521	$13,001.83	$13,211.00	$13,211.00	$15,539.00	17.62%
State Insurance Fund	10-18-41910-1531	$15.42	$1,575.00	$1,575.00	$1,866.00	18.48%
Health Insurance	10-18-41910-1541	$14,277.20	$13,843.00	$13,843.00	$16,148.00	16.65%
Dental Insurance	10-18-41910-1545	$1,157.88	$1,228.00	$1,228.00	$1,381.00	12.46%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Vision Insurance	10-18-41910-1548	$200.16	$201.00	$201.00	$226.00	12.44%
Long Term Disability	10-18-41910-1561	$393.74	$408.00	$408.00	$511.00	25.25%
Total Personnel Services		$114,155.55	$122,005.00	$122,005.00	$144,567.00	18.49%
Materials Supplies Services						
Dues Subscriptions, Membership	10-18-41910-2121	$21,207.13	$21,855.00	$21,855.00	$27,355.00	25.17%
Travel & Training	10-18-41910-2321	$1,838.80	$8,000.00	$8,000.00	$15,500.00	93.75%
Meetings	10-18-41910-2369	$32.70	$1,000.00	$1,000.00	$1,000.00	0.00%
Computer Software & Maint.	10-18-41910-4261	-	$36,000.00	$36,000.00	-	-100.00%
Professional & Technical Servi	10-18-41910-4531	$89,502.98	$112,770.00	$112,770.00	$30,000.00	-73.40%
Marketing Tools	10-18-41910-5780	$6,247.44	$10,750.00	$10,750.00	$20,000.00	86.05%
Economic Development	10-18-41910-6522	$10,070.54	$15,000.00	$15,000.00	$15,000.00	0.00%
Development Agreements	10-18-41910-6525	$2,793,893.99	$3,462,822.00	$3,462,822.00	$5,022,083.00	45.03%
Total Materials Supplies Services		$2,922,793.58	$3,668,197.00	$3,668,197.00	$5,130,938.00	39.88%
Total Expenditures		**$3,036,949.13**	**$3,790,202.00**	**$3,790,202.00**	**$5,275,505.00**	**39.19%**

Department Description

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

Mission Statement

Enhancing quality of life by creating city infrastructure of excellent construction and cost-effective to maintain.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completed design of Well #8 pump house.		✓				
Completed design of Midvalley Road connection to Eagle Mountain Blvd.		✓				
Worked on design of 2.4MGD Wastewater Treatment Plant upgrade.		✓				
Worked on design of Lonetree connection to Airport Road.		✓				
Completed Design of UTA Park and Ride on Pony Express.		✓				
Continue drilling for a new well in Unity pass.		✓				
Completed inspections of utilities and infrastructure for proposed new commercial and residential developments.		✓				
Completed utility and infrastructure inspections of construction of new developments and capital projects including SWPP inspections and bluestaking.		✓				

Department Challenges

- Rapid Growth
- Escalating construction costs

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Work closely with Public Works to improve transportation, wastewater, culinary water, and strom drain infrastructure		✓		✓		✓	FY 26
Use Master Plans and IFFPs to implement priority construction projects for this fiscal year and start planning and design for projects for future fiscal years		✓		✓		✓	FY 26
Continue quality construction inspections of utilities and ifrastructure for proposed new commercial and residential developments.		✓		✓		✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Inspect all new utility installations		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of master plan updates		3	4	0
Number of new capital projects		9	3	8

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

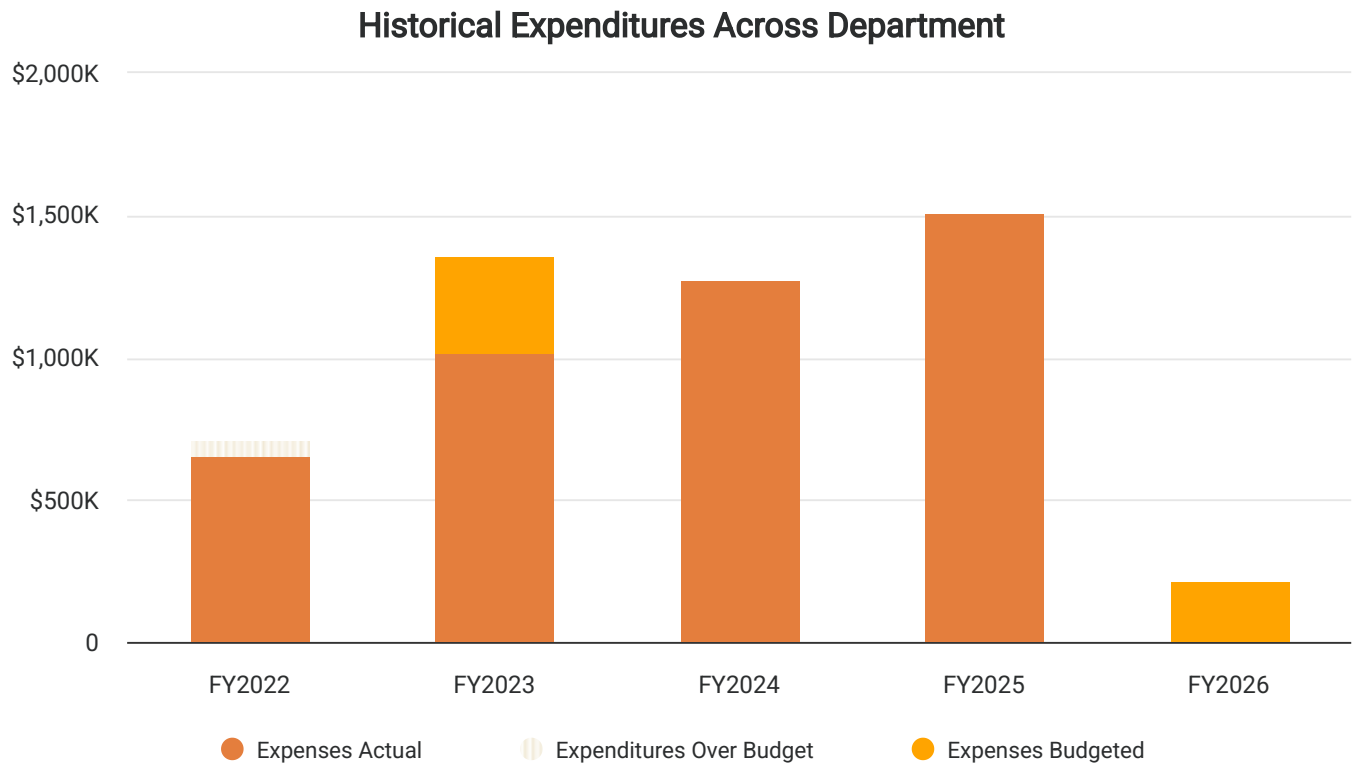
Objectives	Action Items		Department / Division Assigned
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and	2.04	Determine and monitor infrastructure capacities (water, stormwater, sewer, and roads) for timely inclusion in the IFFP.	Engineering
	2.05	Prioritize strategic investment in critical infrastructure, especially water and roads.	Engineering
Obtain Funding to Enhance and Expand the City's Transportation Network	4.01	Proactively prepare documentation and evidence of transportation needs including roads and trails.	Engineering
	4.02	Identify and add necessary projects to Regional Transportation Plan update.'	Engineering
	4.03	Apply for grants (e.g., STIP) and other potential funding opportunities.	Engineering
Implement and expand use of GIS database.	5.01	Procure and implement GIS software tool(s).	Engineering
	5.02	Add employee(s) to support GIS collection.	Engineering
	5.03	Collect data points and information beneficial and specific to each department.	Engineering
	5.04	Adopt policy requiring submission of all GIS data points by developers.	Engineering

Summary of Budget Changes

This department has had some reorganizational changes where SWPPP inspectors are now under the Stormwater Department.

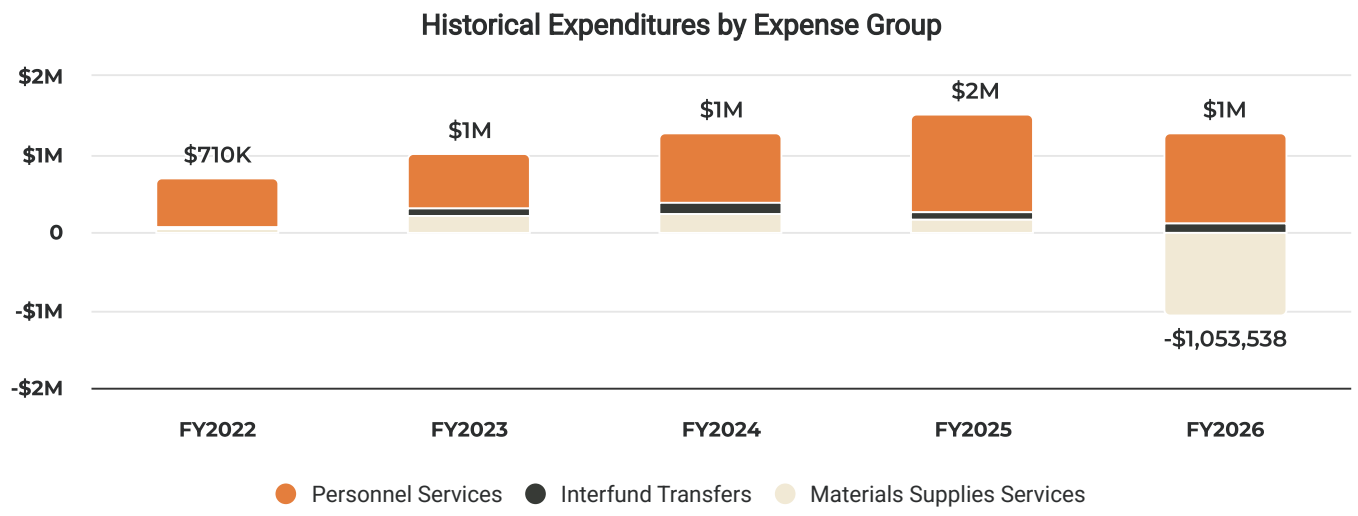
Expenditure Summary

This department has a budget of $219,275. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



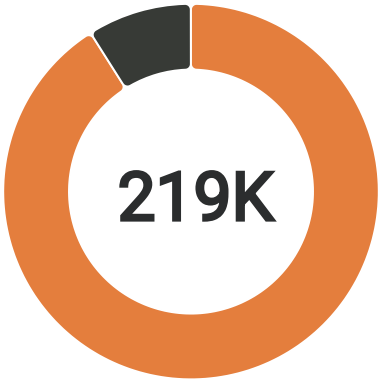
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$1,158,553	528.36%
Interfund Transfers	$114,260	52.11%
Materials Supplies Services	-$1,053,538	-480.46%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41710-1111	$611,769.78	$849,765.00	$849,765.00	$797,123.00	-6.19%
Overtime	10-11-41710-1211	$5,441.28	$3,500.00	$3,500.00	$4,000.00	14.29%
Employee Benefits (401K & 457)	10-11-41710-1300	$31,398.93	$49,502.00	$49,502.00	$46,895.00	-5.27%
Clothing Allowance	10-11-41710-1321	$3,400.00	$2,850.00	$2,850.00	$2,450.00	-14.04%
Medicare	10-11-41710-1512	$9,161.31	$12,328.00	$12,328.00	$11,564.00	-6.20%
Retirement	10-11-41710-1521	$104,267.55	$138,021.00	$138,021.00	$119,278.00	-13.58%
Workers Comp & Medicare	10-11-41710-1531	$4,880.63	$11,661.00	$11,661.00	$12,588.00	7.95%
Health Insurance	10-11-41710-1541	$117,004.96	$168,718.00	$168,718.00	$146,729.00	-13.03%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Dental Insurance	10-11-41710-1545	$7,902.30	$12,773.00	$12,773.00	$11,914.00	-6.73%
Vision Benefit	10-11-41710-1548	$1,394.25	$2,113.00	$2,113.00	$1,957.00	-7.38%
Long Term Disability	10-11-41710-1561	$3,089.96	$4,802.00	$4,802.00	$4,055.00	-15.56%
Total Personnel Services		$899,710.95	$1,256,033.00	$1,256,033.00	$1,158,553.00	-7.76%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-11-41710-2121	$200.00	$2,300.00	$2,300.00	$1,780.00	-22.61%
Travel & Training	10-11-41710-2321	$2,911.50	$6,900.00	$6,900.00	$8,100.00	17.39%
Meetings	10-11-41710-2369	$172.04	$500.00	$500.00	$500.00	0.00%
Equipment Supplies & Maintnanc	10-11-41710-2513	$3,353.78	$3,500.00	$3,500.00	$8,850.00	152.86%
Blue Stakes Supplies	10-11-41710-2523	$2,777.30	$3,300.00	$3,300.00	$4,500.00	36.36%
Computer Software & Maint.	10-11-41710-4261	-	$51,245.00	$51,245.00	$2,700.00	-94.73%
Administrative Cost	10-11-41710-4530	-	-	-	-$1,109,968.00	-
Professional & Technical Servi	10-11-41710-4531	$230,900.50	$108,444.00	$108,444.00	$30,000.00	-72.34%
Total Materials Supplies Services		$240,315.12	$176,189.00	$176,189.00	-$1,053,538.00	-697.96%
Interfund Transfers						
Due To Fleet Fund	10-11-41710-9154	$138,540.00	$81,679.00	$81,679.00	$114,260.00	39.89%
Total Interfund Transfers		$138,540.00	$81,679.00	$81,679.00	$114,260.00	39.89%
Total Expenditures		**$1,278,566.07**	**$1,513,901.00**	**$1,513,901.00**	**$219,275.00**	**-85.52%**

Department Description

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

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

Mission Statement

To provide transparency in government and to be neutral and impartial, always striving Providing leadership through trust to residents and honoring goals and objectives of the City Council.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Hired new City Manager						✓
Created Eagle Mountain Citizen Academy			✓			✓
Provided leadership and direction to all city departments			✓			✓

Department Challenges

- Dealing with the growth of the city and its demand for operations and infrastructure
- Continuing to improve service enhancement and meet community needs and align council priorities to city operations

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Reorganize the organizational structure to improve operational efficiency, resident experiences, and council and staff collaboration						✓	FY 26

Objectives and Action Items Supporting City Strategic Goals

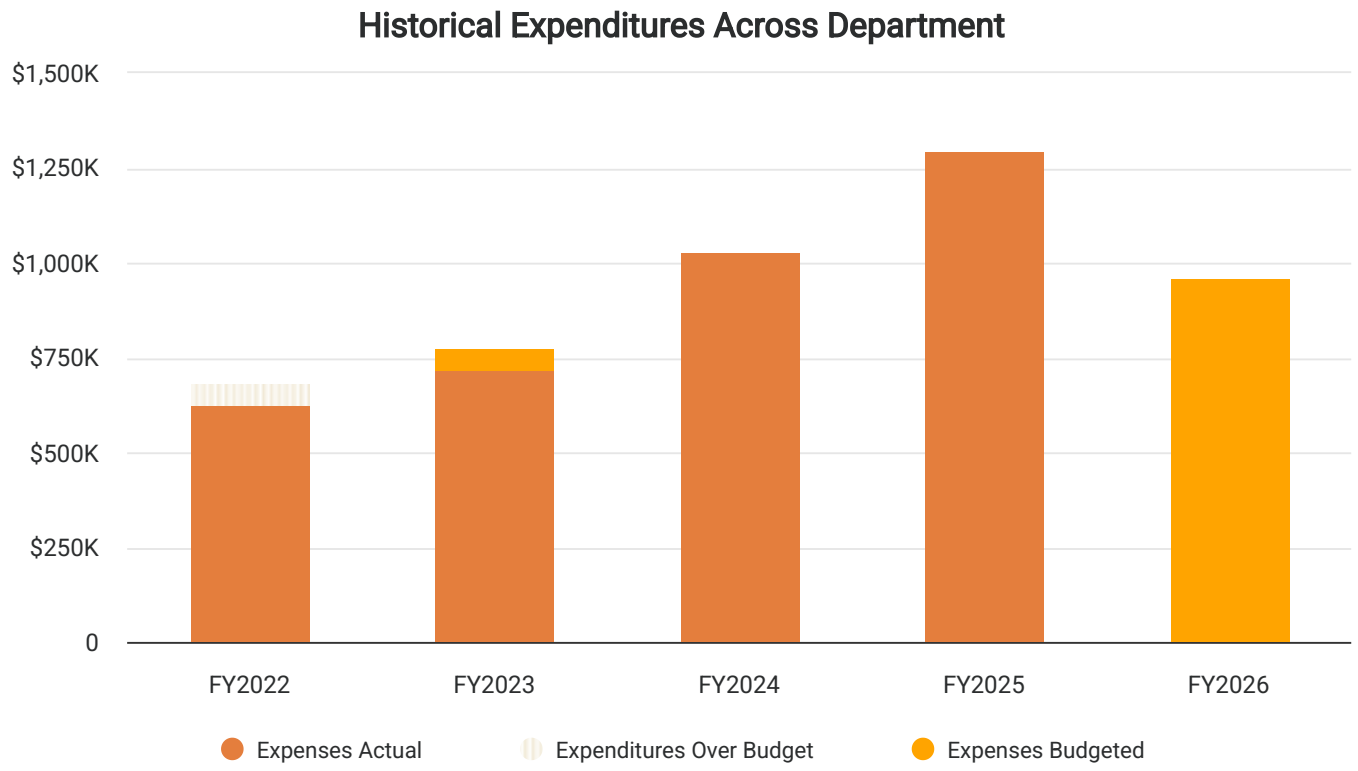
Objectives	Action Items		Department / Division Assigned
Invest in smart city technologies	1.01	Procure and implement asset management tools.	Public Works
	1.02	Procure and implement project management software.	Legislative Affairs
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.01	Develop a long-term strategy for best practices-based maintenance, repair, replacement, and future investments, and allocate resources accordingly.	Finance
Create a 5-year Capital Improvement Plan (CIP) in the annual budget	3.01	Adopt a schedule for regular updates to every master plan.	Legislative Affairs
Evaluation of level of service, by department	25.01	Provide employee training and determine appropriate staffing levels to provide municipal services.	Human Resources
	25.02	Adopt a city growth plan and provide services for increased population in the community.	Executive
	25.03	Develop a plan for and conduct regular assessments of efficiency and structure within departments.	Executive

Summary of Budget Changes

The Deputy City Manager and Assistant Manager are now 100% budgeted under the Executive department. Other budget changes are for the upcoming re-organizational structure that will affect the leadership structure of the city.

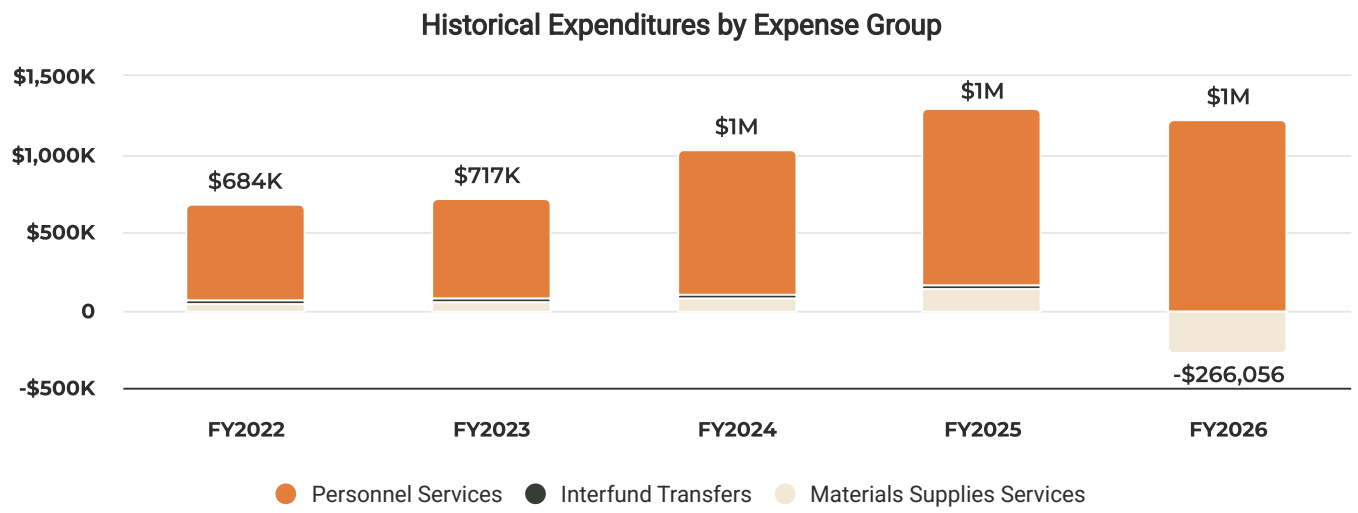
Expenditure Summary

This department has a budget of $961,658. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group

Personnel Services	$1,227,714	127.67%
Materials Supplies Services	-$266,056	-27.67%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41310-1111	$631,950.02	$801,491.00	$801,491.00	$891,727.00	11.26%
Salaries - Part-Time Permanent	10-11-41310-1112	$38,254.00	$11,044.00	$11,044.00	$12,864.00	16.48%
Overtime	10-11-41310-1211	$583.70	$2,000.00	$2,000.00	$2,000.00	0.00%
Car Allowance	10-11-41310-1242	$17,000.00	$13,200.00	$13,200.00	$22,800.00	72.73%
Employee Benefits (401K & 457)	10-11-41310-1300	$36,082.30	$49,426.00	$49,426.00	$55,210.00	11.70%
Clothing Allowance	10-11-41310-1321	$1,320.00	$868.00	$868.00	$675.00	-22.24%
FICA	10-11-41310-1511	$1,252.53	$686.00	$686.00	$798.00	16.33%
Medicare	10-11-41310-1512	$9,933.98	$11,789.00	$11,789.00	$13,122.00	11.31%
Retirement	10-11-41310-1521	$100,494.12	$130,142.00	$130,142.00	$138,455.00	6.39%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
State Insurance Fund	10-11-41310-1531	$1,531.91	$6,496.00	$6,496.00	$3,104.00	-52.22%
Health Insurance	10-11-41310-1541	$74,088.66	$92,746.00	$92,746.00	$73,979.00	-20.23%
Dental Insurance	10-11-41310-1545	$7,651.43	$9,446.00	$9,446.00	$7,785.00	-17.58%
Vision Insurance	10-11-41310-1548	$1,331.82	$1,555.00	$1,555.00	$1,298.00	-16.53%
Long Term Disability	10-11-41310-1561	$2,817.32	$3,727.00	$3,727.00	$3,897.00	4.56%
Total Personnel Services		$924,291.79	$1,134,616.00	$1,134,616.00	$1,227,714.00	8.21%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-11-41310-2121	$46,709.60	$70,288.00	$70,288.00	$75,554.00	7.49%
Travel & Training	10-11-41310-2321	$19,543.33	$25,275.00	$25,275.00	$27,650.00	9.40%
Meetings	10-11-41310-2369	$857.50	$1,000.00	$1,000.00	$1,000.00	0.00%
Office Expense & Supplies	10-11-41310-2411	-	-	-	$500.00	-
Equipment Supplies and Mainten	10-11-41310-2513	$5,660.18	-	-	$500.00	-
Administrative Cost	10-11-41310-4530	-	-	-	-$382,260.00	-
Council Special Projects	10-11-41310-5003	$951.81	$38,488.00	$38,488.00	$11,000.00	-71.42%
Total Materials Supplies Services		$73,722.42	$135,051.00	$135,051.00	-$266,056.00	-297.00%
Interfund Transfers						
Due To Fleet Fund	10-11-41310-9154	$26,580.00	$25,700.00	$25,700.00	-	-100.00%
Total Interfund Transfers		$26,580.00	$25,700.00	$25,700.00	-	-100.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Expenditures		**$1,024,594.21**	**$1,295,367.00**	**$1,295,367.00**	**$961,658.00**	**-25.76%**

Department Description

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

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Implemented the Master Facilities Plan.						✓
Installed a 10,000 gallon fuel tank.						✓
Finished the break room at Public Works						✓
Successfully moved the Recorders and Utility Billing offices						✓

Department Challenges

- Rapid growth in staff. Office space
- Supply shortage
- Delayed material shipments
- Communications from other departments with facility issues.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Training for facilities' staff						✓	FY 26
Timely work order response		✓					FY 26
Work on department communications						✓	FY 26
Prioritizing tasks						✓	FY 26
Continue increasing the City Communications Team.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Facility maintenance service requests closed in the fiscal year on-time		100%	100%	100%
Regulatory compliance items completed on-time		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of work orders request		75	240	70

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

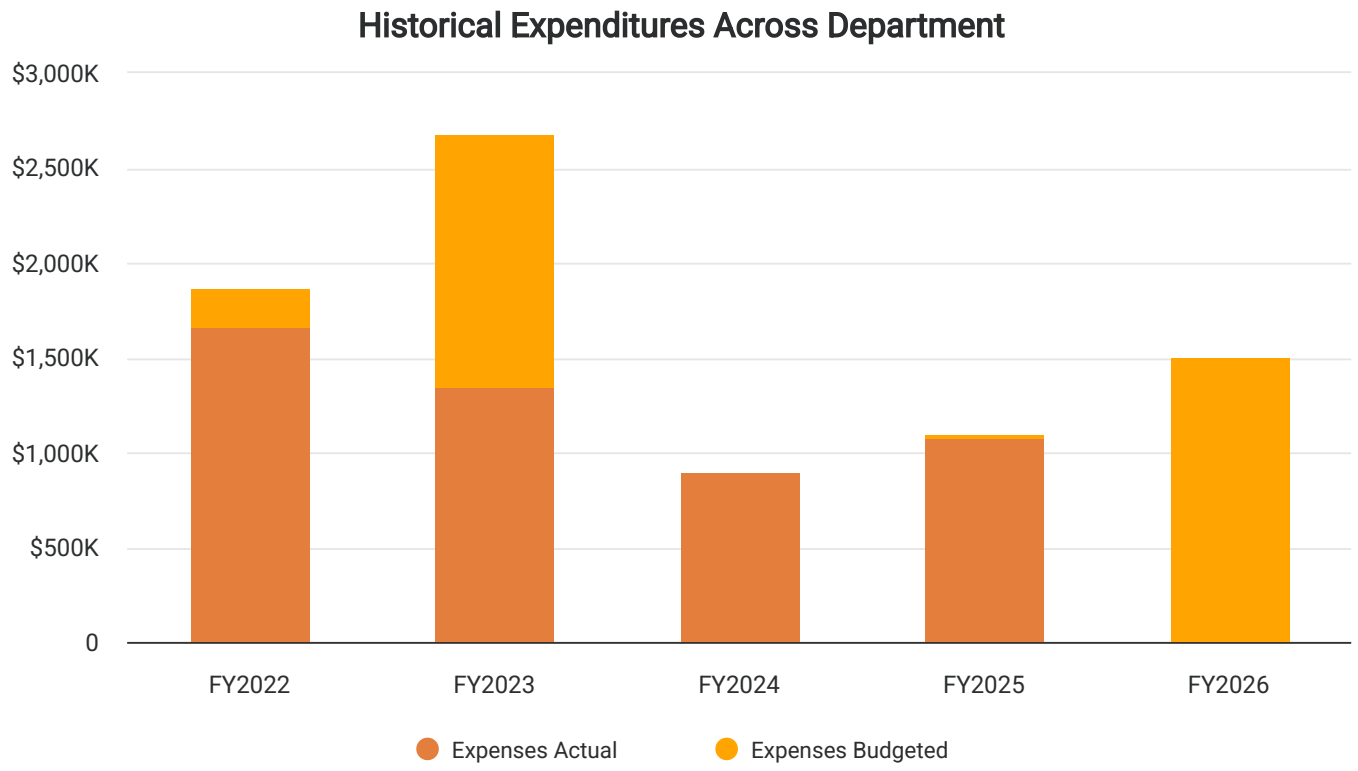
Objectives	Action Items		Department / Division Assigned
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.02	Conduct a comprehensive inventory and assessment of all assets owned and managed by the city, by department.	Operations
	2.03	Establish performance indicators and metrics to track the condition, reliability, and efficiency of the assets over time.	Operations
Develop a long-term facility plan and establish management practices to optimize the maintenance, renewal, and updating of buildings and other facilities	32.01	Complete and implement the facility plan.	Operations
	32.02	Compile inventories of municipal buildings and facilities and conduct regularly scheduled condition assessments.	Operations
	32.03	Adopt a policy to prioritize investments based on asset lifecycle management principles.	Operations

Summary of Budget Changes

The only changes to my budget would be adding 1 full time employee (Custodian Lead) in the Facilities Department. The reason for the addition FTE is so we can maintain the cleanliness and sanitation in the city facilities. This person will schedule tasks. Carpet cleaning, tile floor scrubbing and polishing, window cleaning, painting, and other things to keep the facilities clean and sanitized. They will also keep an inventory of cleaning supplies and toiletries and ordering when needed.

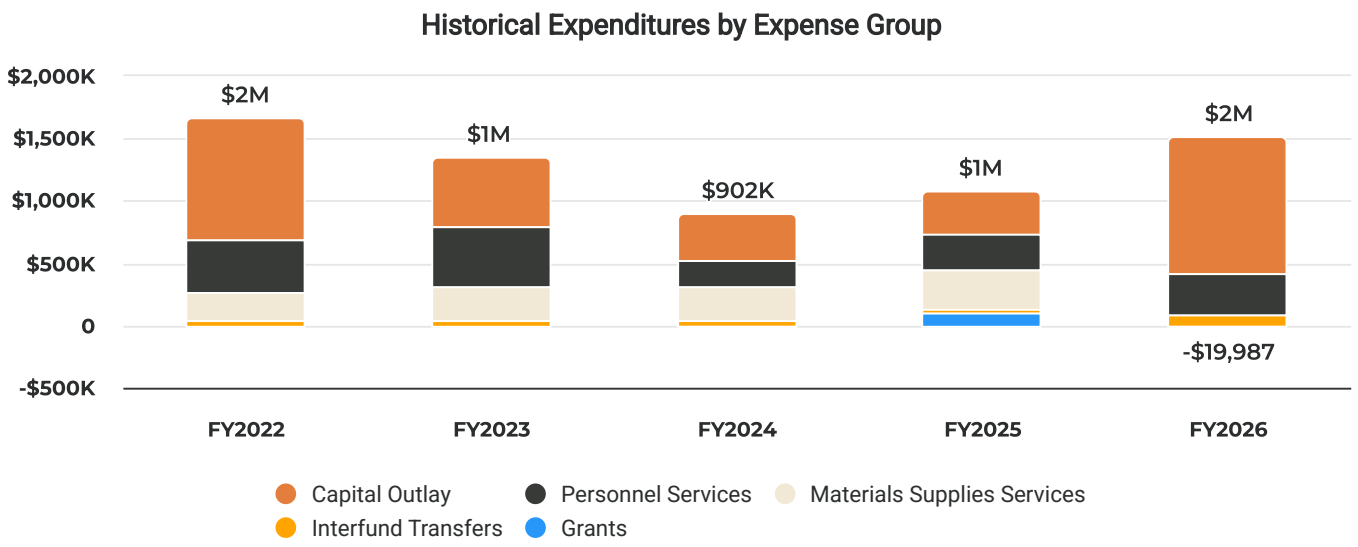
Expenditure Summary

This department has a budget of $1,500,763. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



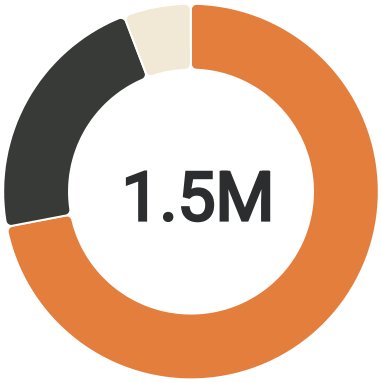
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Capital Outlay	$1,095,000	72.96%
Personnel Services	$337,533	22.49%
Interfund Transfers	$88,217	5.88%
Materials Supplies Services	-$19,987	-1.33%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-19-41950-1111	$103,066.22	$138,747.00	$138,747.00	$184,039.00	32.64%
Salaries - Part-Time Permanent	10-19-41950-1112	$42,098.40	$62,678.00	$62,678.00	$47,192.00	-24.71%
Overtime	10-19-41950-1211	$2,571.23	$9,000.00	$9,000.00	$7,000.00	-22.22%
Employee Benefits (401K & 457)	10-19-41950-1300	$5,176.18	$7,711.00	$7,711.00	$10,434.00	35.31%
Clothing Allowance	10-19-41950-1321	$1,790.64	$1,050.00	$1,050.00	$1,300.00	23.81%
FICA	10-19-41950-1511	$2,752.40	$3,888.00	$3,888.00	$2,927.00	-24.72%
Medicare	10-19-41950-1512	$2,267.10	$2,922.00	$2,922.00	$3,357.00	14.89%
Retirement	10-19-41950-	$17,286.46	$22,818.00	$22,818.00	$28,586.00	25.28%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	1521					
State Insurance Fund	10-19-41950-1531	$3,033.04	$2,423.00	$2,423.00	$4,073.00	68.10%
Health Insurance	10-19-41950-1541	$24,938.15	$38,984.00	$38,984.00	$43,806.00	12.37%
Dental Insurance	10-19-41950-1545	$1,851.99	$3,117.00	$3,117.00	$3,117.00	0.00%
Vision Insurance	10-19-41950-1548	$328.01	$518.00	$518.00	$518.00	0.00%
Long Term Disability	10-19-41950-1561	$528.21	$1,057.00	$1,057.00	$1,184.00	12.02%
Total Personnel Services		$207,688.03	$294,913.00	$294,913.00	$337,533.00	14.45%
Materials Supplies Services						
Travel & Training	10-19-41950-2321	$105.34	$3,500.00	$3,500.00	$3,500.00	0.00%
Equipment Supplies & Maintnanc	10-19-41950-2513	$18,825.67	$30,165.00	$30,165.00	$27,000.00	-10.49%
Building & Grounds Maintenance	10-19-41950-2610	$94,255.08	$80,000.00	$80,000.00	$80,000.00	0.00%
Janitorial Services	10-19-41950-2612	$17,568.76	$30,000.00	$30,000.00	$30,000.00	0.00%
Utilities	10-19-41950-3111	$51,033.14	$77,334.00	$77,334.00	$77,334.00	0.00%
Computer Software & Maint.	10-19-41950-4261	-	$14,845.00	$14,845.00	$11,897.00	-19.86%
Administrative Cost	10-19-41950-4530	-	-	-	-$322,918.00	-
Professional & Technical Servi	10-19-41950-4531	$28,364.45	$1,440.00	$21,644.00	$8,200.00	-62.11%
Contractual Agreements	10-19-41950-6110	-	$20,700.00	$20,700.00	-	-100.00%
Insurance & Surety Bonds	10-19-41950-	$49,543.20	$51,835.00	$51,835.00	$65,000.00	25.40%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	6211					
Total Materials Supplies Services		$259,695.64	$309,819.00	$330,023.00	-$19,987.00	-106.06%
Capital Outlay						
Building & Bldg Improvements	10-19-41950-7211	$98,847.18	$40,000.00	$40,000.00	$15,000.00	-62.50%
Furniture	10-19-41950-7552	$49,749.18	$70,000.00	$70,000.00	$30,000.00	-57.14%
Asphalt CDB Yard	47-81-41950-7049	$43,900.12	$106,100.00	$106,100.00	$1,050,000.00	889.63%
Senior Center Parking lot	47-81-41950-7050	-	$50,000.00	$50,000.00	-	-100.00%
Council Chambers-Sound System	47-81-41950-7051	$177,802.96	$72,197.00	$72,197.00	-	-100.00%
Total Capital Outlay		$370,299.44	$338,297.00	$338,297.00	$1,095,000.00	223.68%
Grants						
CDBG Federal Grant	47-81-41950-6101	-	$100,000.00	$100,000.00	-	-100.00%
Total Grants		-	$100,000.00	$100,000.00	-	-100.00%
Interfund Transfers						
Due To Fleet Fund	10-19-41950-9154	$39,003.00	$33,217.00	$33,217.00	$88,217.00	165.58%
Total Interfund Transfers		$39,003.00	$33,217.00	$33,217.00	$88,217.00	165.58%
Total Expenditures		**$876,686.11**	**$1,076,246.00**	**$1,096,450.00**	**$1,500,763.00**	**36.87%**

Department Description

The Finance Department plays a critical role in maintaining financial stability, transparency, and effective resource allocation for the City. Key functions include budgeting and financial planning, revenue collection, financial reporting, accounting and booking, procurement and purchasing, cash and expenditure management, and asset management.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Recognized as a Triple Crown Winner by the Government Finance Officers Association for excellence in financial reporting						✓
Established the building and planning fees through the implementation of Open Gov for online permitting and licensing.						✓
Improved the workflow for purchasing orders and approval processes.						✓
Increased budget monitoring activities by sending monthly budget status reports to department heads and their division managers to review spending and striving to stay within the budget.						✓

Department Challenges

- Staff vacancies.
- Frequent changes to GASB accounting requirements.
- Rapid growth.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Develop long-range financial planning				✓			FY 26-27
Improve the five-year capital improvement plan		✓		✓			FY 27
Create multi-year budget forecast						✓	FY 27
Establish a financial trend monitoring system						✓	FY 26-27
Monitor Key Performance Indicators						✓	FY 26-27

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of months after the end of fiscal year when the Annual Comprehensive Financial		7	7	6
Number of years for receiving award for excellence in financial reporting and budgeting		14	15	16
Percentage of debt service payments made on time		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of purchase order processed		618	604	
Number of Monthly Budget Report submitted		*New	6	12

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

Objectives	Action Items		Department / Division Assigned
Create a 5-year Capital Improvement Plan (CIP) in the annual budget	3.02	Budget for and complete any master plan updates yearly.	Finance
	3.03	Establish capital planning policy.	Finance
	3.04	Establish CIP funding reserve policy.	Finance
	3.05	Prepare and adopt a 5-year CIP, annually.	Finance
Data-driven decision-making	8.01	Create dashboard using NAICS code information included with sales tax data to show levels of diversification by industry classification.	Finance

Summary of Budget Changes

- Personnel Cost
  - Submitted a request to hire a Project Accountant. With the rapid growth of the City and the volume of capital projects that need to be monitored on the financial aspects of city projects, hiring a Project Accountant can help the City monitor and track project budgets, expenditures, and financial forecasts. This position can help prepare and analyze the capital improvement plan and its financial reports, including cost reports, variance analysis, and project financial statements
  - Submitted a request to hire a Budget Manager. As a growing city both in population and as an organization, a Budget Manager can coordinate budget preparation and monitoring of operating and capital budgets, including multi-year revenue and expenditure projections. This will ensure that the City will consider multi-year budgeting and how rapid growth and cost can impact the financial condition of the city.
- Office Expense
  - City-wide office supplies were reclassified from the Human Resource budget now that the purchasing function falls under Finance.

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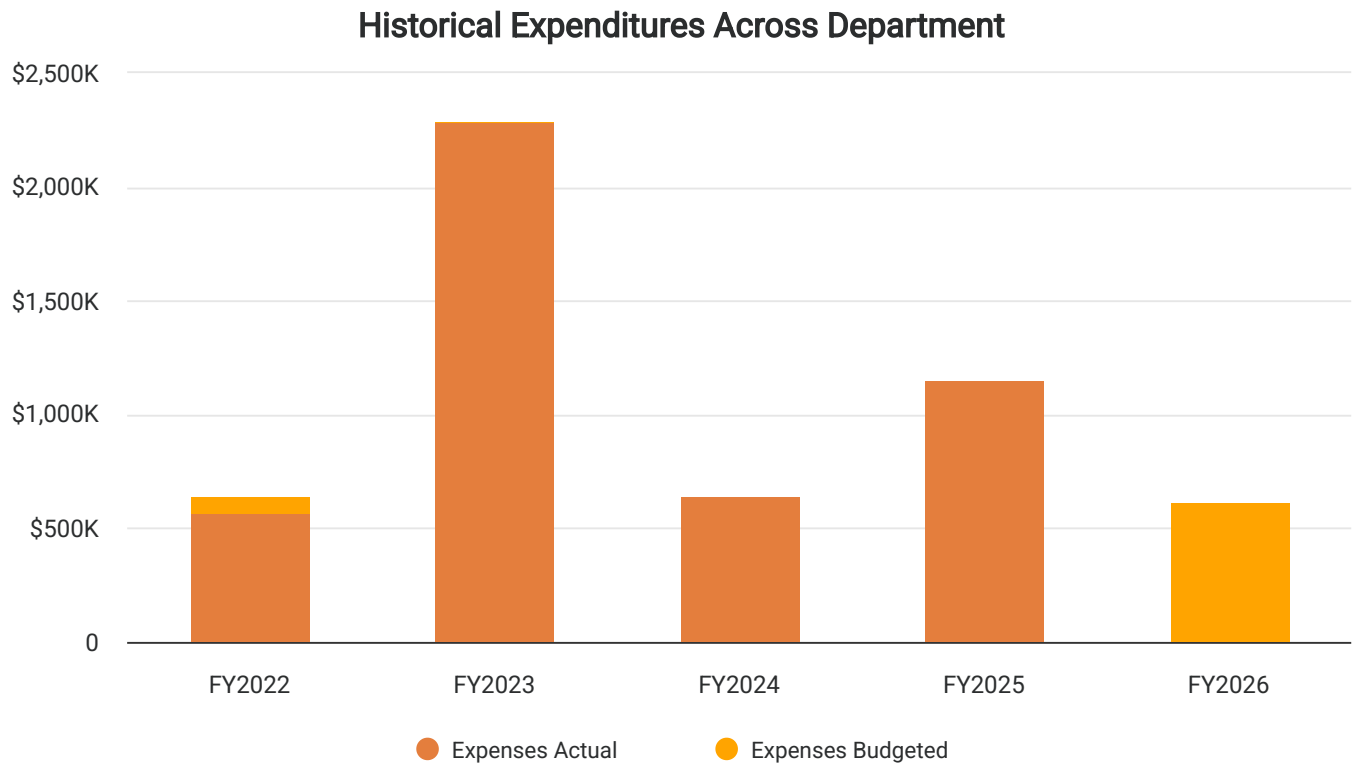
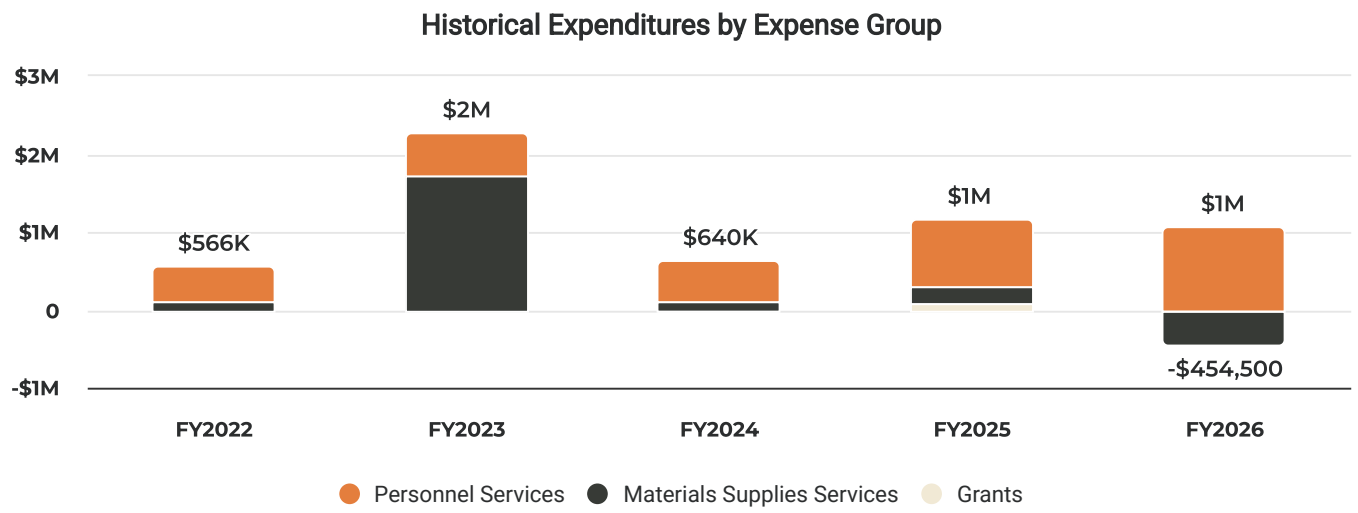
Expenditure Summary

This department has a budget of $615,903. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



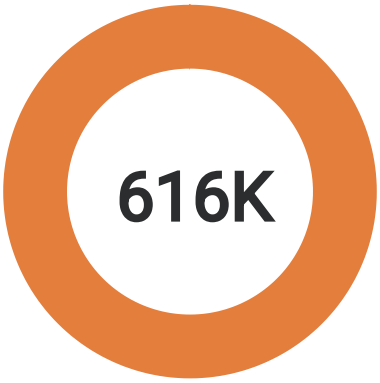
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$1,070,403	173.79%
Materials Supplies Services	-$454,500	-73.79%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41410-1111	$357,266.30	$503,426.00	$503,426.00	$693,462.00	37.75%
Salaries - Part-Time Permanent	10-11-41410-1112	-	$91,529.00	$91,529.00	$48,516.00	-46.99%
Overtime	10-11-41410-1211	$1,028.91	$1,500.00	$1,500.00	$1,500.00	0.00%
Employee Benefits (401K & 457)	10-11-41410-1300	$19,384.51	$30,663.00	$30,663.00	$31,206.00	1.77%
Clothing Allowance	10-11-41410-1321	$1,000.00	$950.00	$950.00	$1,020.00	7.37%
FICA	10-11-41410-1511	-	$5,677.00	$5,677.00	$3,009.00	-47.00%
Medicare	10-11-41410-1512	$5,575.82	$8,503.00	$8,503.00	$10,766.00	26.61%
Retirement	10-11-41410-1521	$59,374.54	$77,425.00	$77,425.00	$106,875.00	38.04%
State Insurance Fund	10-11-41410-1531	$177.07	$705.00	$705.00	$2,044.00	189.93%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Health Insurance	10-11-41410-1541	$85,852.25	$115,743.00	$115,743.00	$153,205.00	32.37%
Dental Insurance	10-11-41410-1545	$6,942.29	$9,978.00	$9,978.00	$12,988.00	30.17%
Vision Insurance	10-11-41410-1548	$1,201.97	$1,632.00	$1,632.00	$2,133.00	30.70%
Long Term Disability	10-11-41410-1561	$1,857.78	$2,425.00	$2,425.00	$3,679.00	51.71%
Total Personnel Services		$539,661.44	$850,156.00	$850,156.00	$1,070,403.00	25.91%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-11-41410-2121	$452.63	$1,049.00	$1,049.00	$1,829.00	74.36%
Travel & Training	10-11-41410-2321	$4,153.98	$12,650.00	$12,650.00	$15,250.00	20.55%
Meetings	10-11-41410-2369	$185.14	$500.00	$500.00	$600.00	20.00%
Office Expense & Supplies	10-11-41410-2411	$873.72	$28,000.00	$28,000.00	$30,600.00	9.29%
Equipment Supplies and Mainten	10-11-41410-2513	$44.43	-	-	$1,500.00	-
Banking Fees	10-11-41410-4140	$54,214.57	$60,000.00	$60,000.00	$61,200.00	2.00%
Computer Software & Maintenanc	10-11-41410-4261	-	$81,330.00	$81,330.00	$115,237.00	41.69%
Administrative Cost	10-11-41410-4530	-	-	-	-$752,786.00	-
Professional & Technical Servi	10-11-41410-4531	$45,430.64	$49,335.00	$49,335.00	$44,470.00	-9.86%
Contractual Agreements	10-11-41410-6110	-	-	-	$27,600.00	-
Fraud Loss	10-11-41410-9701	$3,401.53	-	-	-	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Materials Supplies Services		$108,756.64	$232,864.00	$232,864.00	-$454,500.00	-295.18%
Grants						
CDBG Federal Grant	10-11-41410-6101	-	$75,000.00	$75,000.00	-	-100.00%
Total Grants		-	$75,000.00	$75,000.00	-	-100.00%
Total Expenditures		**$648,418.08**	**$1,158,020.00**	**$1,158,020.00**	**$615,903.00**	**-46.81%**

Department Description

The Fleet Division—which operates under the Operations Department—manages all fuel purchases, vehicle purchases, service contracts, vehicle replacement program, and purchase orders for the City fleet. The combined level of purchasing volumes enables the City to be more economical. The overall objective is to provide all City Departments with safe operating vehicles and equipment through efficient maintenance and acquisition operations.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Maintained and serviced 98 vehicles						✓
Added 15 new vehicles to fleet						✓
Created a work order document to help with department communications and prioritizing tasks		✓				✓
Maintained 98 vehicles throughout the year						✓

Department Challenges

- Rapid growth in staff and needs for more vehicle
- Supply shortage
- Delayed material shipments
- Communications from other departments with fleet issues.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Training for staff						✓	FY 26
Timely work order response		✓					FY 26
Work on department communications						✓	FY 26
Prioritizing tasks						✓	FY 26
Continue increasing the City Communications Team.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
City fleet service requests closed in the fiscal year on-time		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of work orders request		75	240	70

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

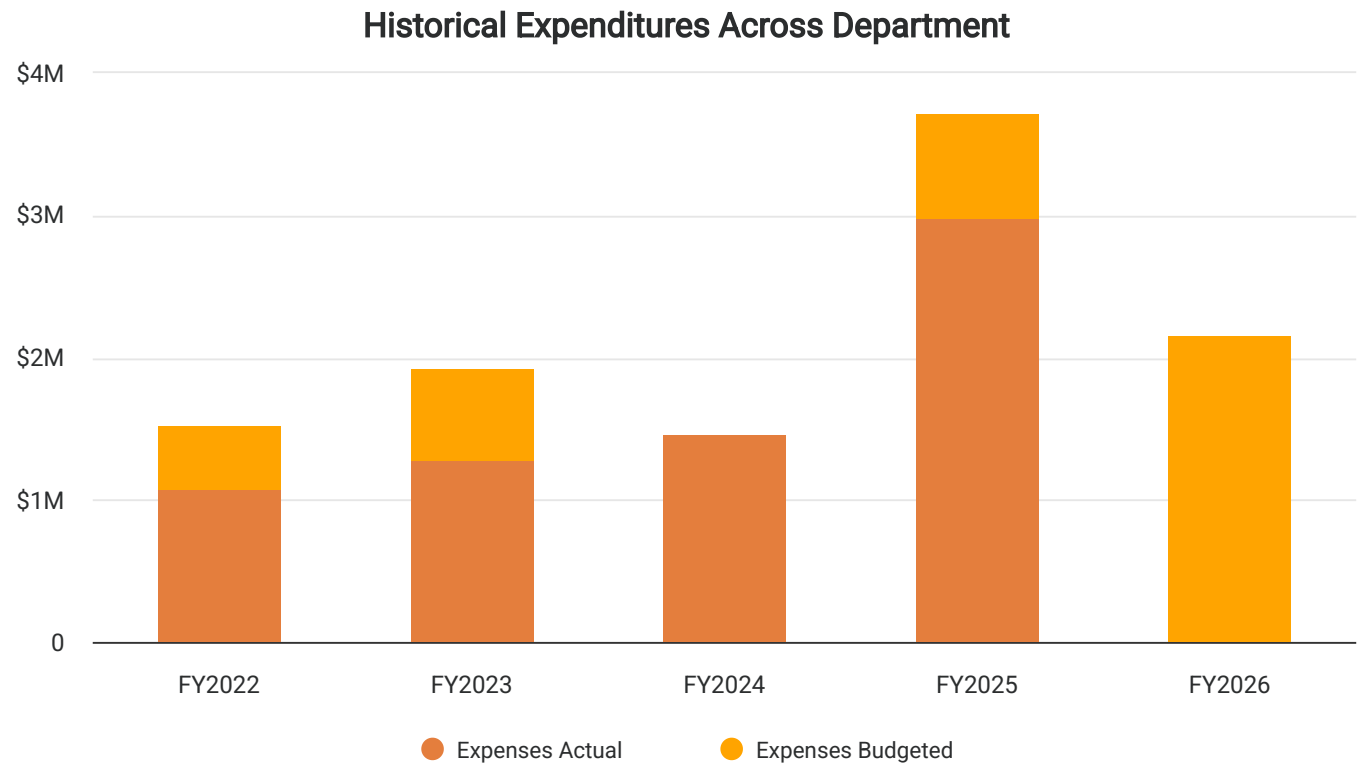
Objectives	Action Items		Department / Division Assigned
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.02	Conduct a comprehensive inventory and assessment of all assets owned and managed by the city, by department.	Operations
	2.03	Establish performance indicators and metrics to track the condition, reliability, and efficiency of the assets over time.	Operations
Develop a long-term facility plan and establish management practices to optimize the maintenance, renewal, and updating of buildings and other facilities	32.01	Complete and implement the facility plan.	Operations
	32.02	Compile inventories of municipal buildings and facilities and conduct regularly scheduled condition assessments.	Operations
	32.03	Adopt a policy to prioritize investments based on asset lifecycle management principles.	Operations

Summary of Budget Changes

The major change to this budget is the replacement of about 14 vehicles and purchasing 4 new vehicles contingent on personnel requests being approved.

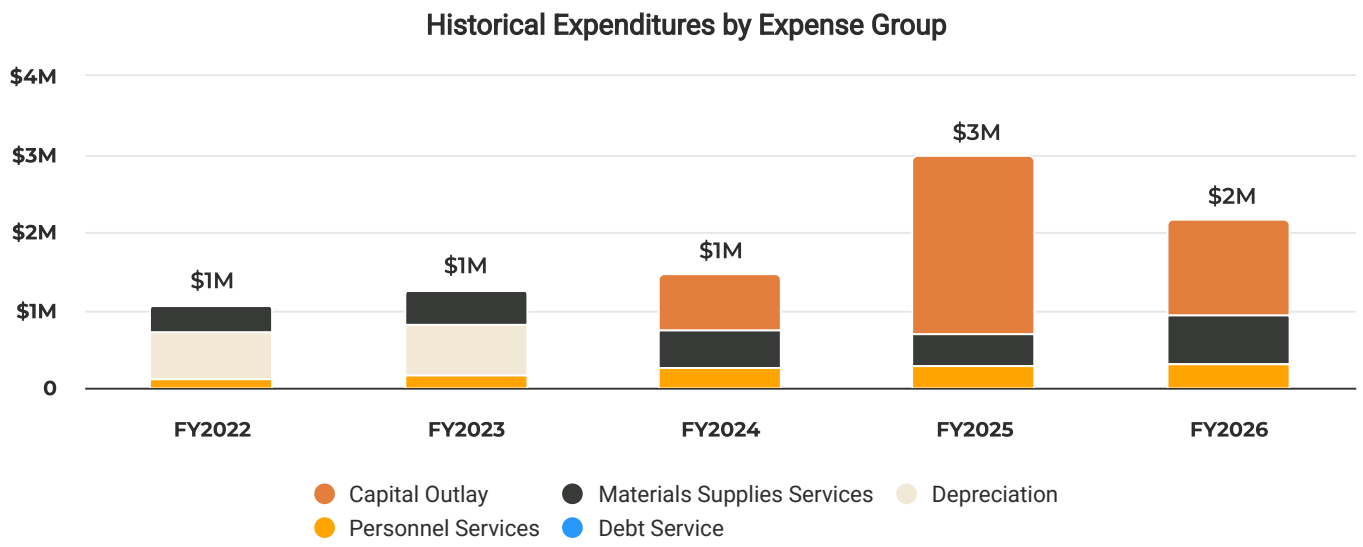
Expenditure Summary

This department has a budget of $2,169,585. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



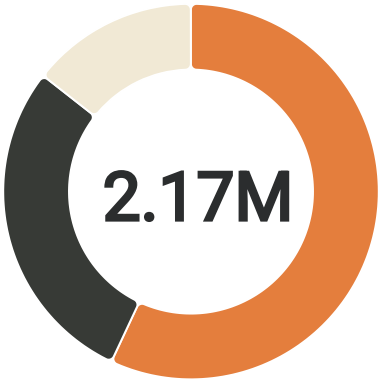
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Capital Outlay	$1,236,000	56.97%
Materials Supplies Services	$620,847	28.62%
Personnel Services	$312,738	14.41%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full Time Permanent	54-45-54000-1111	$177,868.73	$194,042.00	$194,042.00	$205,291.00	5.80%
Overtime	54-45-54000-1211	$2,878.90	$2,500.00	$2,500.00	$2,500.00	0.00%
Employee Benefits (401K & 457)	54-45-54000-1300	$7,100.01	$8,262.00	$8,262.00	$8,694.00	5.23%
Clothing Allowance	54-45-54000-1321	$1,525.00	$1,250.00	$1,250.00	$1,250.00	0.00%
Medicare	54-45-54000-1512	$2,669.14	$2,816.00	$2,816.00	$2,978.00	5.75%
Retirement	54-45-54000-1521	$20,330.94	$30,398.00	$30,398.00	$31,326.00	3.05%
State Insurance Fund	54-45-54000-1531	$1,208.52	$3,515.00	$3,515.00	$3,701.00	5.29%
Health Insurance	54-45-54000-	$46,985.97	$49,870.00	$49,870.00	$51,204.00	2.67%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	1541					
Dental Insurance	54-45-54000-1545	$3,382.40	$3,975.00	$3,975.00	$3,975.00	0.00%
Vision Insurance	54-45-54000-1548	$608.03	$673.00	$673.00	$673.00	0.00%
Long Term Disability	54-45-54000-1561	$910.36	$1,002.00	$1,002.00	$1,146.00	14.37%
Total Personnel Services		$265,468.00	$298,303.00	$298,303.00	$312,738.00	4.84%
Materials Supplies Services						
Equipment Supplies/Maintenance	54-45-54000-2513	$2,366.55	$5,000.00	$5,000.00	$5,000.00	0.00%
Fleet Vehicle Fuel	54-45-54000-2521	$181,784.20	$200,000.00	$200,000.00	$200,000.00	0.00%
Vehicle Maintenance	54-45-54000-2522	$210,190.39	$125,000.00	$125,000.00	$125,000.00	0.00%
Utilities	54-45-54000-3111	-	-	-	$2,000.00	-
Computer Software & Maint.	54-45-54000-4261	-	-	-	$12,125.00	-
Professional & Technical Servi	54-45-54000-4531	$21,993.95	$25,000.00	$25,000.00	$183,722.00	634.89%
Insurance & Surety Bonds	54-45-54000-6211	$50,273.51	$55,000.00	$55,000.00	$93,000.00	69.09%
Total Materials Supplies Services		$466,608.60	$410,000.00	$410,000.00	$620,847.00	51.43%
Depreciation						
Depreciation	54-45-54000-5999	$724,328.96	-	$740,000.00	-	-100.00%
Total Depreciation		$724,328.96	-	$740,000.00	-	-100.00%
Capital Outlay						
Equipment	54-45-54000-7410	-	-	-	$5,000.00	-
Vehicle Purchase	54-45-54000-	$1,192.03	$2,270,951.00	$2,270,951.00	$1,231,000.00	-45.79%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	7421					
Total Capital Outlay		$1,192.03	$2,270,951.00	$2,270,951.00	$1,236,000.00	-45.57%
Total Expenditures		**$1,457,597.59**	**$2,979,254.00**	**$3,719,254.00**	**$2,169,585.00**	**-41.67%**

Department Description

The Mapping/GIS Division—an important part of the Public Works Department—provides digital information and services to the residents and City staff in Eagle Mountain. Mapping/GIS ensures that all changes to land use, subdivisions, annexations, etc. are visually reflected in all City maps.

Mission Statement

The mission of the GIS Department at Eagle Mountain City is to provide accurate geospatial data and analysis to support effective planning, development, and resource management. We aim to enhance decision-making, improve public services, and foster sustainable growth through the use of innovative GIS technologies.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completion of the trails database		✓			✓	✓
3D Tax Parcel Data Interactive Map	✓					✓
Updated 6x6 City map for the Library/Front Office						✓
Lone Tree Detour Map for public use					✓	✓
EM Parcel Rezone Maps and Table						✓

Department Challenges

- Locating and integrating old or archived data into the current database
- Fully integrating into Opengov
- Being more proactive than reactive
- Delegating more to team members
- Creating defined roles for interdepartmental cooperation.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Collect missing attributes in the field with new GPS unit		✓				✓	FY 27
Fully integrate GIS into OpenGov						✓	FY 26
Create Online GIS hub for employees and residents						✓	FY 26
Get all archived data incorporated into the current data system		✓				✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of requests fulfilled in the fiscal year		150	150	175

*New performance measures were created for FY 2025.

Legend: Strategic Goals

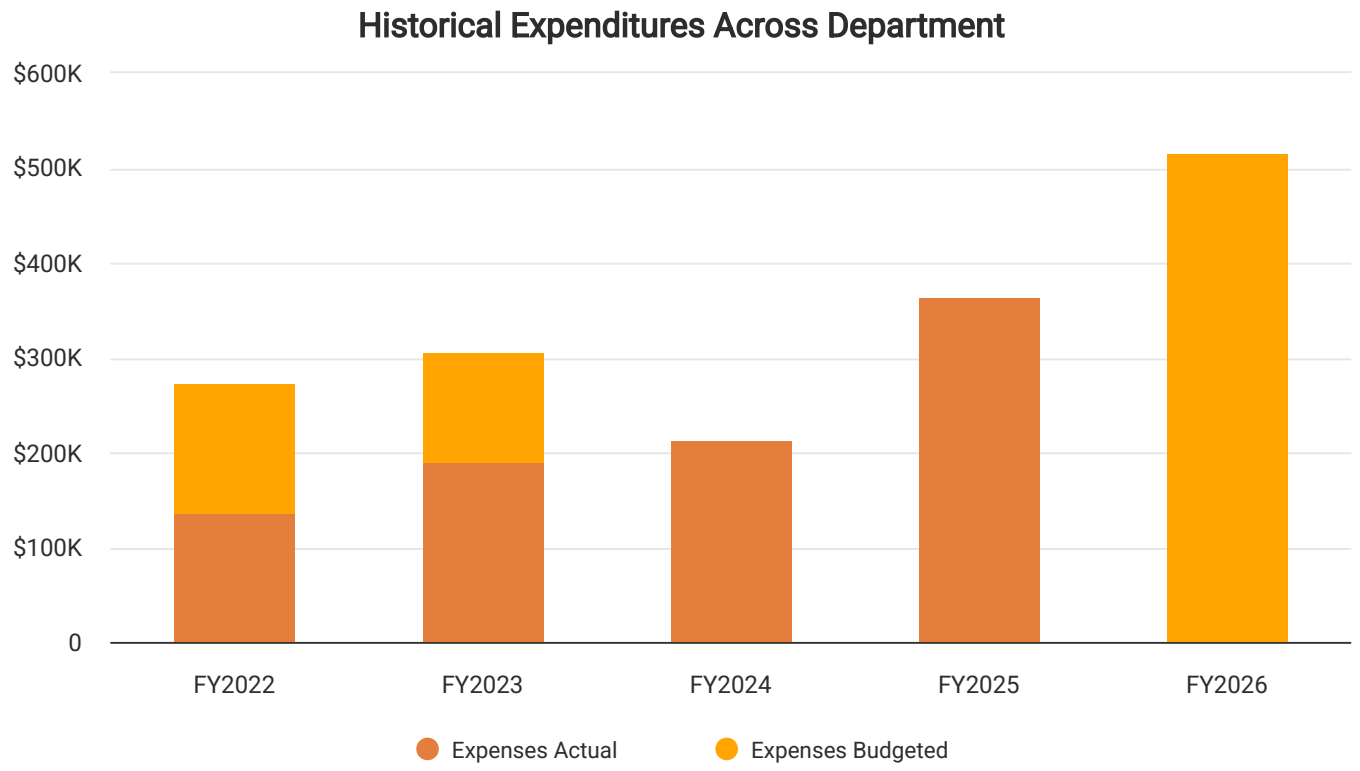
Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Summary of Budget Changes

There are no budgetary changes. Only a one-time request for a GPS unit for the department. We need a unit to perform fieldwork and achieve department goals.

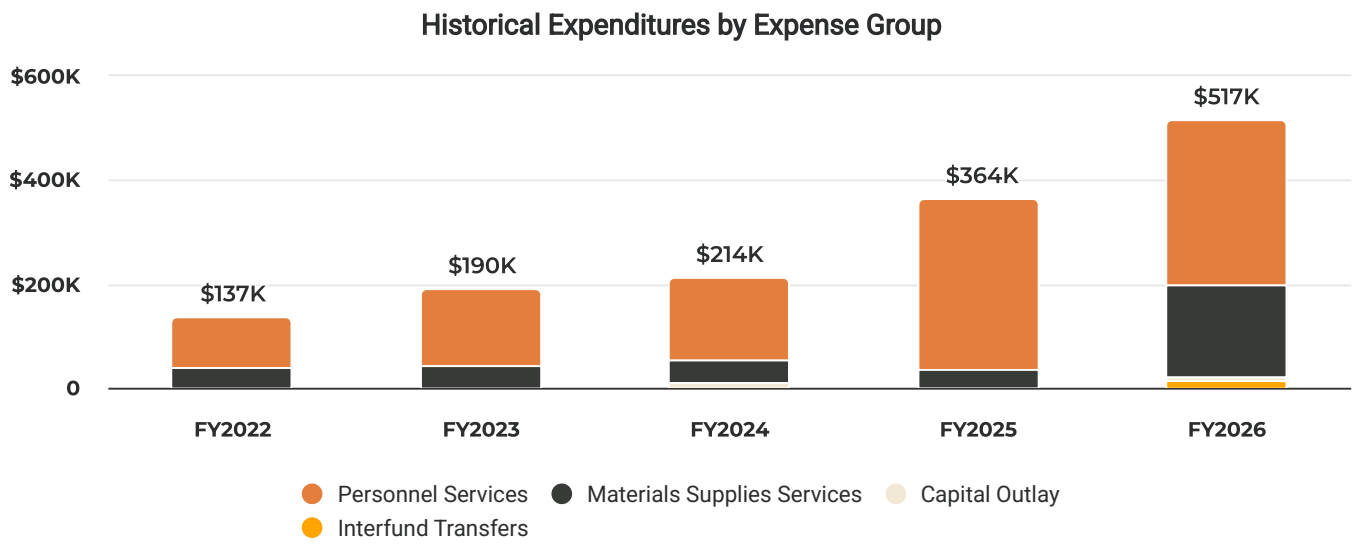
Expenditure Summary

This department has a budget of $517,016. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



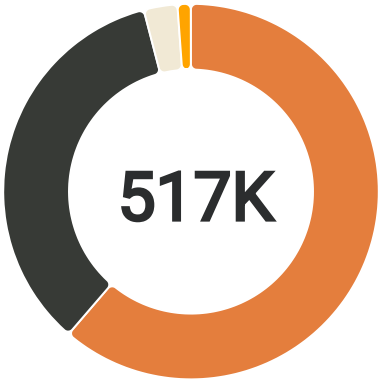
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$316,982	61.31%
Materials Supplies Services	$179,109	34.64%
Interfund Transfers	$14,989	2.90%
Capital Outlay	$5,936	1.15%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - FT	64-46-64000-1111	$95,133.54	$182,102.00	$182,102.00	$185,790.00	2.03%
Salaries - PT/Temporary	64-46-64000-1112	$17,551.29	$37,012.00	$37,012.00	$39,183.00	5.87%
Overtime	64-46-64000-1211	$312.05	-	-	$1,200.00	-
Employee Benefits (401K & 457)	64-46-64000-1300	$5,525.15	$11,292.00	$11,292.00	$11,471.00	1.59%
Clothing Allowance	64-46-64000-1321	$600.00	$700.00	$700.00	$500.00	-28.57%
FICA	64-46-64000-1511	$1,095.02	$2,295.00	$2,295.00	$2,430.00	5.88%
Medicare	64-46-64000-1512	$1,641.43	$3,179.00	$3,179.00	$3,264.00	2.67%
Retirement	64-46-64000-	$12,614.62	$28,655.00	$28,655.00	$27,286.00	-4.78%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	1521					
State Insurance Fund	64-46-64000-1531	$1,809.03	$3,027.00	$3,027.00	$4,054.00	33.93%
Health Insurance	64-46-64000-1541	$25,014.37	$53,277.00	$53,277.00	$37,505.00	-29.60%
Dental Insurance	64-46-64000-1545	$1,844.69	$4,605.00	$4,605.00	$2,795.00	-39.31%
Vision Insurance	64-46-64000-1548	$331.28	$753.00	$753.00	$481.00	-36.12%
Long Term Disability	64-46-64000-1561	$485.89	$1,206.00	$1,206.00	$1,023.00	-15.17%
Total Personnel Services		$163,958.36	$328,103.00	$328,103.00	$316,982.00	-3.39%
Materials Supplies Services						
Dues & Memberships	64-46-64000-2121	-	-	-	$200.00	-
Travel & Training	64-46-64000-2321	$3,322.60	$10,350.00	$10,350.00	$10,150.00	-1.93%
Computer Network & Data Proces	64-46-64000-4211	$40,357.80	$636.00	$636.00	$600.00	-5.66%
Computer Software & Maint.	64-46-64000-4261	-	-	-	$39,965.00	-
Administrative Cost	64-46-64000-4530	-	-	-	$103,194.00	-
Professional & Technical Servi	64-46-64000-4531	-	$25,000.00	$25,000.00	$25,000.00	0.00%
Total Materials Supplies Services		$43,680.40	$35,986.00	$35,986.00	$179,109.00	397.72%
Capital Outlay						
Equipment	64-46-64000-7410	-	-	-	$5,936.00	-
Total Capital Outlay		-	-	-	$5,936.00	-
Interfund Transfers						
Due To Fleet Fund	64-46-64000-9154	-	-	-	$14,989.00	-
Total Interfund Transfers		-	-	-	$14,989.00	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Expenditures		**$207,638.76**	**$364,089.00**	**$364,089.00**	**$517,016.00**	**42.00%**

Department Description

The Human Resources department recruits, develops and retains high performing and diverse workforce and fosters a healthy, safe, and productive work environment for employees, their families, departments, and the public to maximize individual and organizational potential and position Eagle Mountain City as an employer of choice.

Mission Statement

To support the goals and challenges of Eagle Mountain City by providing services that promote a work environment that is characterized by fair treatment of staff, open communication, personal accountability, trust, and mutual respect.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Hired 37 FT positions and 22 PT and 63 Seasonal in 2024.						✓
Implemented new Traliant training software for supervisors to assign to employees.						✓
Customer service trainings held for our front line staff. These were conducted by speakers from University of Utah.						✓
Mike Swallow has continued to monitor the changing market in and effort to help us try and retain our employees.						✓
Have held either an employee meeting or event monthly with exception of November. In November still gave out appreciation pumpkin loaves to employees.						✓
Wellness Wednesdays snacks continue on the first Wednesday of every month.						✓
Attended 3 job fairs. One at a summer event, one for Westlake in fall, and one at CV high school in early March.						✓
Implemented a new employee engagement software to try and have better employee recognition and rewards.						✓
New drug testing agreement with CODA testing. Allows staff to be trained and complete drug testing for new hires and post-accident, random, etc. Has helped tremendously with productivity.						✓
Completed our first onboarding video. Our plan is to add one for each department and pair it with the onboarding video accordingly for the new hire.						✓

Department Challenges

- Budget constraints which may make it difficult to retain key employees or hire additional help as requested by departments
- Medical insurance rates continue to rise which has us concerned about being able to continue covering 100% of employee premiums
- Employee engagement is getting more difficult with employees now scattered in 5 different work locations
- Continue to struggle to find workspace for new hires

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Continued training opportunities for employees that help them see a future career path here						✓	FY 26
Would like to look at cities bigger than us and how they manage their compensation pay bands, look toward moving to pay grades/steps that would increase over time based on performance and/or tenure. Pros and cons to this method, see what other cities that have moved in this direction have experienced.						✓	FY 26
Focus on retaining key employees. Look at what other cities are doing to retain top performers or these key roles.						✓	FY 26
Compare our policies with other entities and look at ways that we can expand the manner in which we can incentivize employees (cemetery plots through payroll, PTO pay out options, cell phone stipends, etc).						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Posts about employee policies in Motivosity (employee engagement platform)		New*	1	2

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of qualified applications received		1,238	1,979	1,500
Number of new hires		66	122	100
Average number of days to fill a position		23.74	22.5	20

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

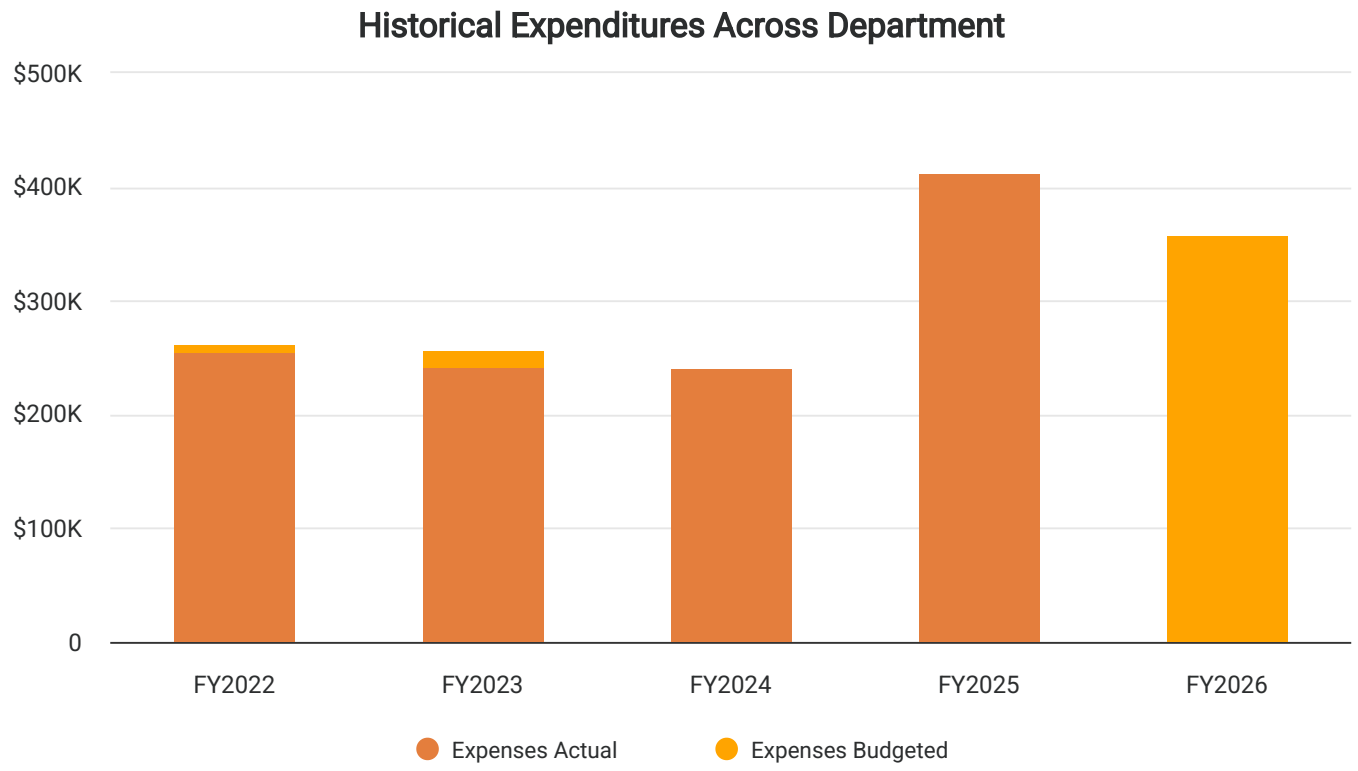
Objectives	Action Items		Department / Division Assigned
Expand workforce attraction, retention, and development efforts by providing a supportive work environment that attracts and retains skilled employees, offering competitive compensation and benefits, with opportunities for career development, work-life balance, and supported by employee engagement.	24.01	Review and improve the competitiveness of city employee compensation plans.	Human Resources
	24.02	Improve employee well-being through additional training opportunities regarding insurance benefits and employee programs.	Human Resources
	24.03	Improve employees' understanding of and compliance with the City's Policies and Procedures through additional training opportunities.	Human Resources
	24.04	Expand use of employer-required or general employee development training opportunities.	Human Resources

Summary of Budget Changes

- Saw the largest raise in medical rates in the last 7 years.
- Software for ApplicantPro and iSolved have both increased.
- Costs associated with employee meetings, wellness snacks, activities have increased along with everything else.
- The salary portion of the two Executive Assistants is now classified under Human Resources.

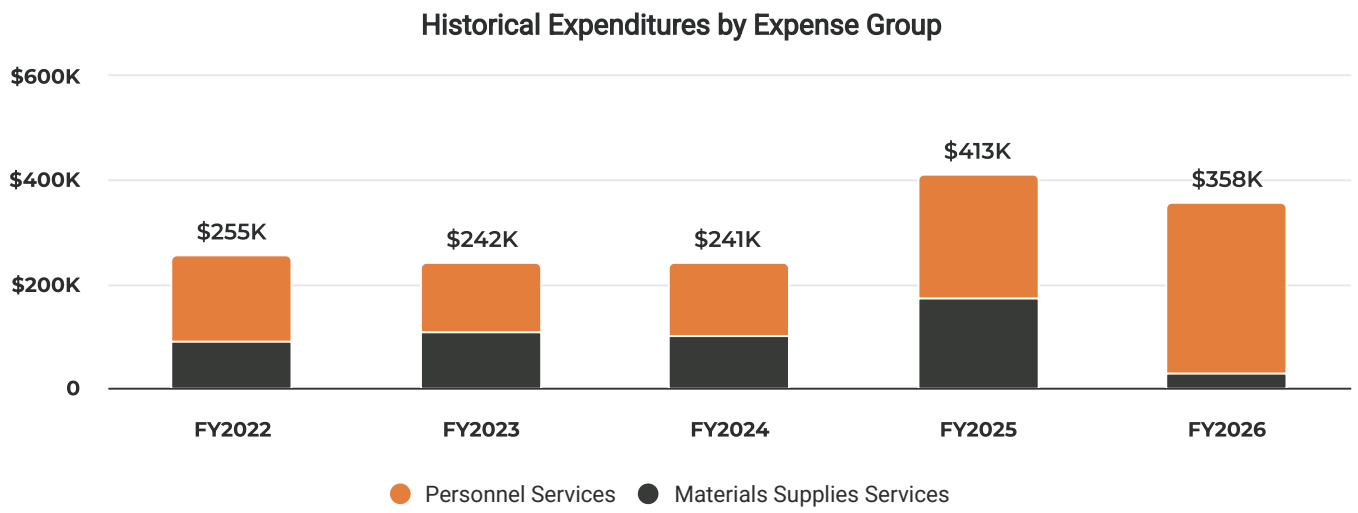
Expenditure Summary

This department has a budget of $358,044. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



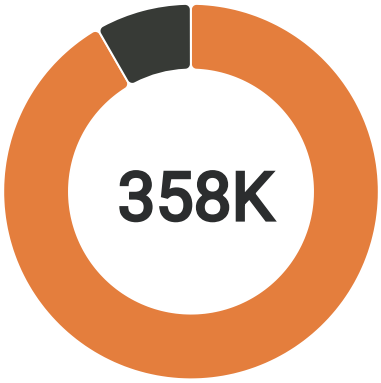
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$328,309	91.70%
Materials Supplies Services	$29,735	8.30%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - FT	10-19-41980-1111	$96,715.40	$159,275.00	$159,275.00	$234,593.00	47.29%
Employee Benefits (401K & 457)	10-19-41980-1300	$5,977.28	$9,876.00	$9,876.00	$14,472.00	46.54%
Clothing Allowance	10-19-41980-1321	$200.00	$200.00	$200.00	$200.00	0.00%
Medicare	10-19-41980-1512	$1,437.03	$2,311.00	$2,311.00	$3,403.00	47.25%
Retirement	10-19-41980-1521	$15,608.41	$25,187.00	$25,187.00	$34,706.00	37.79%
State Insurance Fund	10-19-41980-1531	$38.47	$191.00	$191.00	$281.00	47.12%
Health Insurance	10-19-41980-1541	$17,846.45	$36,332.00	$36,332.00	$36,271.00	-0.17%
Dental Insurance	10-19-41980-1545	$1,447.32	$3,070.00	$3,070.00	$2,704.00	-11.92%
Vision Insurance	10-19-41980-1548	$250.32	$502.00	$502.00	$451.00	-10.16%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Long Term Disability	10-19-41980-1561	$474.86	$1,083.00	$1,083.00	$1,228.00	13.39%
Total Personnel Services		$139,995.54	$238,027.00	$238,027.00	$328,309.00	37.93%
Materials Supplies Services						
Dues, Subscription, Membership	10-19-41980-2121	$264.00	$1,694.00	$1,694.00	$919.00	-45.75%
Travel & Training	10-19-41980-2321	$2,096.12	$16,100.00	$16,100.00	$16,100.00	0.00%
Education Assistance	10-19-41980-2371	$7,500.00	$15,000.00	$15,000.00	$15,000.00	0.00%
Wellness Committee	10-19-41980-2377	$1,943.14	$6,500.00	$6,500.00	$6,500.00	0.00%
Safety Award	10-19-41980-2378	$1,298.11	$1,500.00	$1,500.00	$1,500.00	0.00%
Employee Activities	10-19-41980-2379	$19,730.07	$40,000.00	$40,000.00	$40,000.00	0.00%
Office Supplies	10-19-41980-2411	$21,764.02	-	-	$500.00	-
Uniform & Clothing	10-19-41980-2431	$3,797.50	$100.00	$100.00	$2,700.00	2,600.00%
Computer Software & Maint	10-19-41980-4261	-	$55,000.00	$55,000.00	$51,000.00	-7.27%
Administrative Cost	10-19-41980-4530	-	-	-	-$142,325.00	-
Professional & Technical Servi	10-19-41980-4531	$43,006.73	$38,938.00	$38,938.00	$37,841.00	-2.82%
Total Materials Supplies Services		$101,399.69	$174,832.00	$174,832.00	$29,735.00	-82.99%
Total Expenditures		**$241,395.23**	**$412,859.00**	**$412,859.00**	**$358,044.00**	**-13.28%**

Department Description

The IT Department is responsible for providing a technological ecosystem for all employees and resident services that is secure, reliable, and sufficiently advanced to allow employees to perform their work effectively. Eagle Mountain has historically received its information technology services from managed service providers on a contractual basis. Recently, Eagle Mountain began bringing IT services in-house. City staff currently provide more general strategic direction and project management, while our managed service providers assist with security, hands-on work, and more.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Hired new Information Systems Manager to begin process of bringing IT in-house.						✓
SCADA Network has seen significant improvements to performance, reliability, and security.						✓
WiFi Upgraded across all City Facilities. Other Networking upgrades including firewall replacements and more have also been completed.						✓
Asset Management Process initiated with most equipment already catalogued and a solution through OpenGov in the works.						✓
Successfully moved teams multiple times into different buildings or spaces.						✓
Assisted with a successful launch of the new City website						✓

Department Challenges

- We fell behind in providing updated equipment to employees, so we need to catch up in the new fiscal year.
- Additional work needed to improve networking and security equipment and protocols.
- Onboarding & Offboarding in addition to Asset Management work will need to see additional refinement.
- Coordination with Executech will likely see some evolution over time.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Employees are Equipped with Sufficiently Updated and Capable Equipment						✓	FY 26
More regular Cyber Security Audits and Reviews with Staff.						✓	FY 26
Enhance Responsiveness and User Self-Assist Abilities						✓	FY 26
Stand up new Asset Management System						✓	FY 26
Creation of new IT Incident Response Plan.						✓	FY 26
Improve A/V Systems at all City Facilities						✓	FY 26
Establish a Redundant Internet Service Provider Connection						✓	FY 26
Beginning Process of Separating from Executech						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Average age of computers		New*	3 years	2 years

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of overtime hours used		10	25	0

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

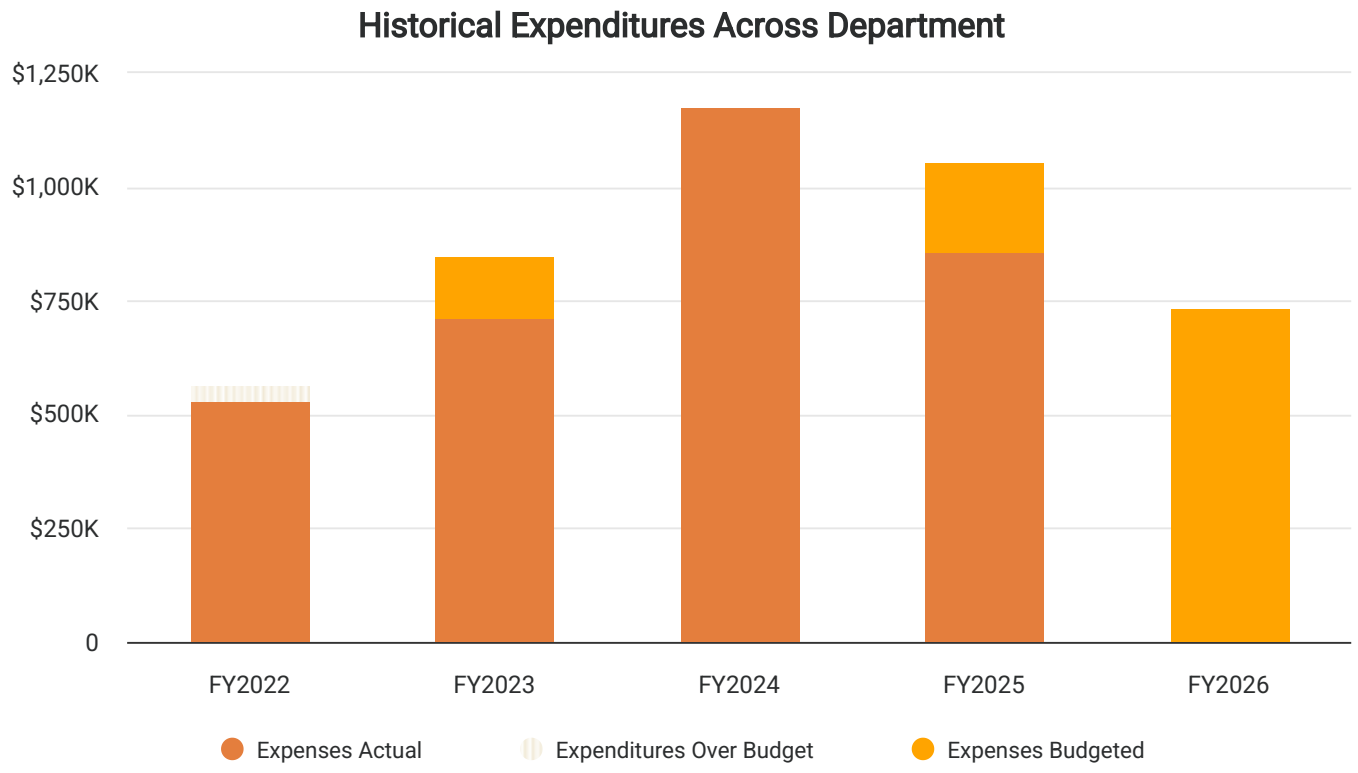
Objectives	Action Items		Department / Division Assigned
Implement AI Tools & Services into City Processes	22.01	Draft and adopt a Use of AI Policy.	Information Technology
	22.02	Provide Training to Staff on AI Capabilities and Opportunities	Information Technology
	22.03	Run Pilot of AI in City Services	Information Technology

Summary of Budget Changes

- Several line items needed to be increased due to the growth of the organization, including equipment and supplies, cell phones, software licenses, and more.
- New facilities have also incurred additional expenses for internet service, printers, additional networking, and even hours committed by Executech.
- Annual maintenance for the Website is higher now, especially due to the inclusion of the Algolia search tool which is being refined on an ongoing basis.
- We're not asking for additional funds related to Executech because we expect to start winding them down. We hope to renegotiate mid-year for fewer hours with them.
- Computer Equipment budget was increased due to falling behind on replacements for employees.

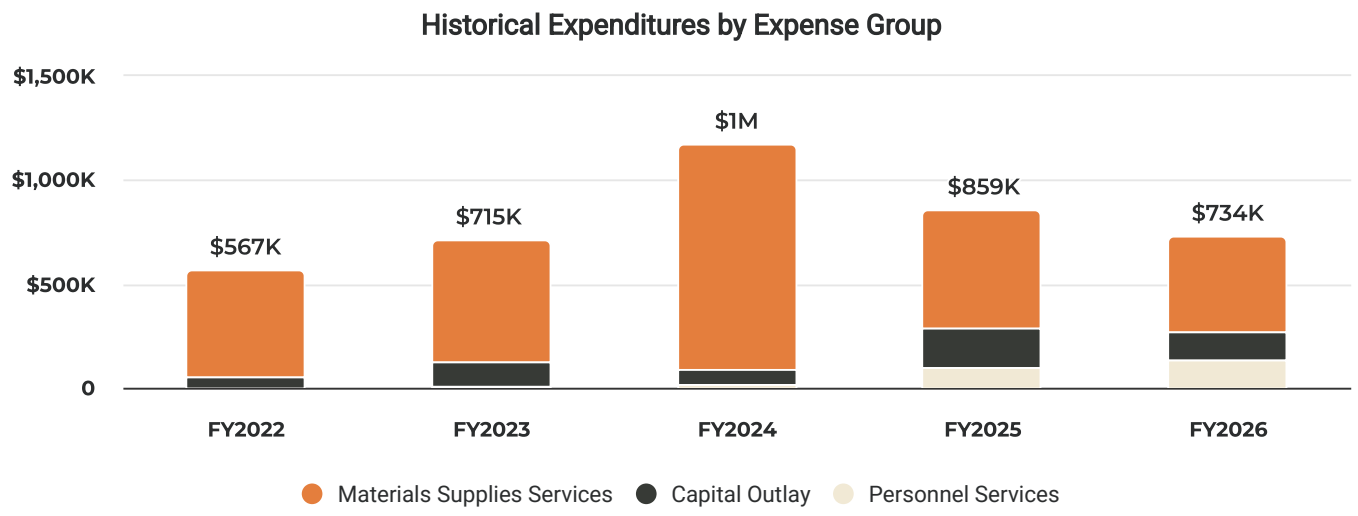
Expenditure Summary

This department has a budget of $733,817. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



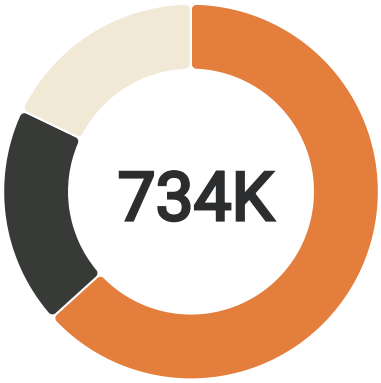
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Materials Supplies Services	$464,325	63.28%
Personnel Services	$138,442	18.87%
Capital Outlay	$131,050	17.86%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-19-41955-1111	$10,076.83	$67,214.00	$67,214.00	$93,752.00	39.48%
Employee Benefits (401K & 457)	10-19-41955-1300	$390.00	$3,898.00	$3,898.00	$5,512.00	41.41%
Clothing Allowance	10-19-41955-1321	$20.00	$168.00	$168.00	$110.00	-34.52%
Medicare	10-19-41955-1512	$151.79	$975.00	$975.00	$1,360.00	39.49%
Retirement	10-19-41955-1521	$1,625.18	$11,214.00	$11,214.00	$13,397.00	19.47%
State Insurance Fund	10-19-41955-1531	$23.07	$265.00	$265.00	$306.00	15.47%
Health Insurance	10-19-41955-1541	$1,784.59	$16,796.00	$16,796.00	$21,549.00	28.30%
Dental Insurance	10-19-41955-1545	$144.72	$1,369.00	$1,369.00	$1,689.00	23.37%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Vision Benefit	10-19-41955-1548	$25.08	$225.00	$225.00	$277.00	23.11%
Long Term Disability	10-19-41955-1561	$49.25	$521.00	$521.00	$490.00	-5.95%
Total Personnel Services		$14,290.51	$102,645.00	$102,645.00	$138,442.00	34.87%
Materials Supplies Services						
Dues Subscriptions & Membersh	10-19-41955-2121	$5.00	$200.00	$200.00	$200.00	0.00%
Travel & Training	10-19-41955-2321	-	-	-	$760.00	-
Office Expense & Supplies	10-19-41955-2411	-	-	-	$200.00	-
Equipment Supplies & Maint.	10-19-41955-2513	$4,590.45	$7,000.00	$7,000.00	$8,000.00	14.29%
Telephone	10-19-41955-3311	$35,709.16	$39,000.00	$39,000.00	$45,000.00	15.38%
Cell Phone	10-19-41955-3313	$92,525.92	$83,640.00	$83,640.00	$95,000.00	13.58%
DSL Service	10-19-41955-3315	$33,780.10	$34,200.00	$34,200.00	$34,200.00	0.00%
Computer Network & Data Proces	10-19-41955-4211	$12.88	-	-	-	-
Website Maintenance	10-19-41955-4221	$11,001.86	$25,200.00	$25,200.00	$53,150.00	110.91%
Printer/Copier Maintenance	10-19-41955-4222	$12,956.85	$16,000.00	$16,000.00	$1,760.00	-89.00%
Computer Software & Maint.	10-19-41955-4261	$309,913.24	$183,400.00	$381,200.00	$330,250.00	-13.37%
Administrative Cost	10-19-41955-4530	-	-	-	-$291,695.00	-
Professional & Technical Servi	10-19-41955-4531	$239,706.88	$176,525.00	$176,525.00	$187,500.00	6.22%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Materials Supplies Services		$740,202.34	$565,165.00	$762,965.00	$464,325.00	-39.14%
Capital Outlay						
Equipment	10-19-41955-7410	-	-	-	$6,050.00	-
Computer Equipment	10-19-41955-7412	$77,700.09	$190,950.00	$190,950.00	$125,000.00	-34.54%
Total Capital Outlay		$77,700.09	$190,950.00	$190,950.00	$131,050.00	-31.37%
Total Expenditures		**$832,192.94**	**$858,760.00**	**$1,056,560.00**	**$733,817.00**	**-30.55%**

Department Description

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

The Director of Legislative Affairs supports the work of the City Council as set forth in EMCC 2.19.030, which includes the creation, implementation, and annual review of the vision, mission statement, and strategic goals; research and analysis of legislative and municipal issues; coordinate the review and amendment of the general plan and related plans; and create and maintain the City Council's legislative priorities list.

Mission Statement

Represent residents through responsible and careful policymaking to ensure their safety and well-being.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Adopted strategic objectives and actions to support strategic planning				✓		
Procured project management software		✓				✓
Adopted a schedule for regular updates to every master plan		✓				
Completed quadrennial review of Overlay Zones		✓				
Completed six Legislative Priorities		✓		✓		
Adopted and implement Mortgage Assistance Program						✓

Department Challenges

- Implementation of project management software
- Expand housing program initiatives
- Review and influence state legislation affecting the city

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Complete city-wide implementation of project management software						✓	FY 26
Completed review of overlay zones						✓	FY 26
Create a housing improvement program						✓	FY 26
Review and revise the strategic plan's objectives and actions						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Monitor and impact legislature's bills		New*	269 of 959 bills	

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of projects tracked by software			*New	100%
Legislative Priorities - Number of priorities completed, progress on priorities			*New	
Strategic Plan objectives and actions - report on progress of actions items			*New	
Monitor, track, and influence the legislature's municipally impactful bills			*New	
Mortgage Assistance Program – number and amount of loans issued			*New	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

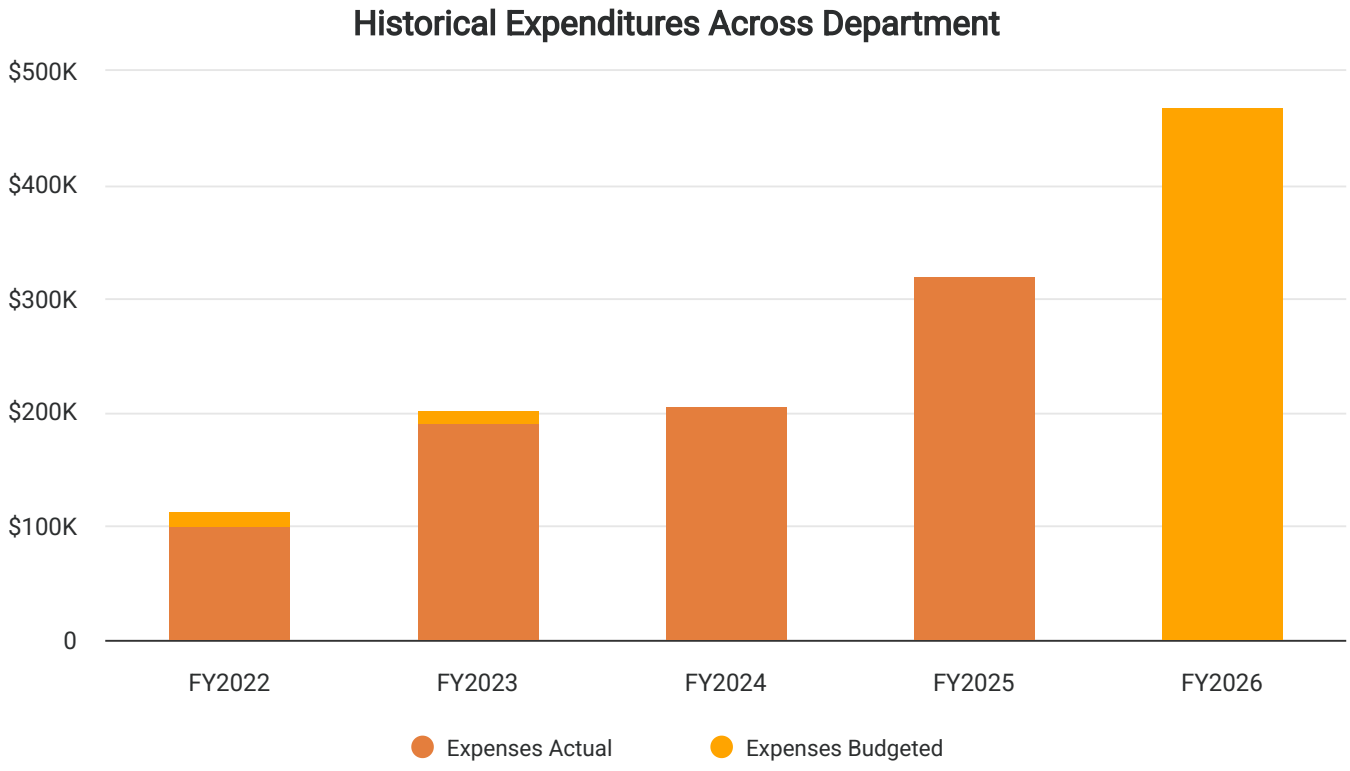
Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Summary of Budget Changes

- Additional funding for Council participation in National League of Cities
- Costs related to staffing for Legislative Affairs appear in the Legislative Budget for the first time.

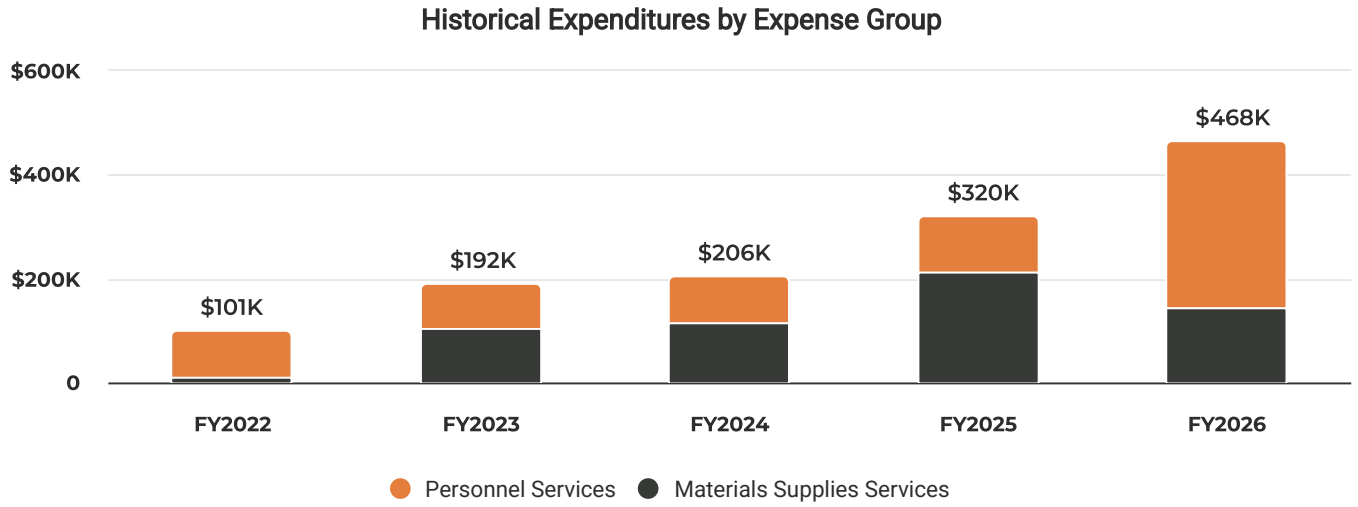
Expenditure Summary

This department has a budget of $468,051. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

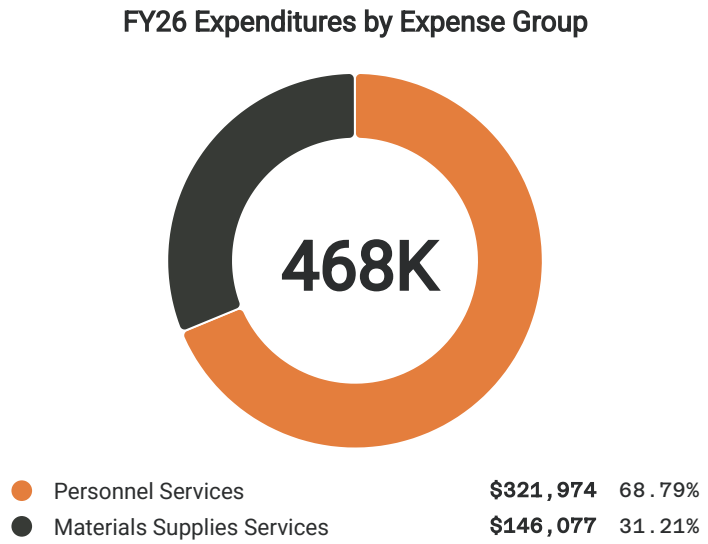


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41100-1111	-	-	-	$168,095.00	-
Salaries - Part-Time Permanent	10-11-41100-1112	$78,000.00	$94,150.00	$94,150.00	$90,955.00	-3.39%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Employee Benefits (401K & 457)	10-11-41100-1300	-	-	-	$10,390.00	-
Clothing Allowance	10-11-41100-1321	$500.00	-	-	$170.00	-
FICA	10-11-41100-1511	$5,068.50	$5,838.00	$5,838.00	$5,640.00	-3.39%
Medicare	10-11-41100-1512	$1,185.40	$1,368.00	$1,368.00	$3,759.00	174.78%
Retirement	10-11-41100-1521	$2,803.44	$3,196.00	$3,196.00	$29,008.00	807.63%
State Insurance Fund	10-11-41100-1531	$3,017.63	$1,708.00	$1,708.00	$1,841.00	7.79%
Health Insurance	10-11-41100-1541	-	-	-	$8,252.00	-
Dental Insurance	10-11-41100-1545	-	-	-	$2,609.00	-
Vision Insurance	10-11-41100-1548	-	-	-	$427.00	-
Long Term Disability	10-11-41100-1561	-	-	-	$828.00	-
Total Personnel Services		$90,574.97	$106,260.00	$106,260.00	$321,974.00	203.01%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-11-41100-2121	$289.32	-	-	$1,300.00	-
Travel & Training	10-11-41100-2321	$3,756.68	$7,675.00	$7,675.00	$24,654.00	221.22%
Council Meetings	10-11-41100-2369	$7,580.89	$9,000.00	$9,000.00	$10,200.00	13.33%
Office Expense & Supplies	10-11-41100-2411	$2,142.56	$500.00	$500.00	$500.00	0.00%
Administrative Cost	10-11-41100-4530	-	-	-	-$102,577.00	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Professional & Technical Servi	10-11-41100-4531	$99,999.63	$132,000.00	$132,000.00	$162,000.00	22.73%
Council Special Projects	10-11-41100-5003	$2,107.88	$65,000.00	$65,000.00	$50,000.00	-23.08%
Total Materials Supplies Services		$115,876.96	$214,175.00	$214,175.00	$146,077.00	-31.80%
Total Expenditures		**$206,451.93**	**$320,435.00**	**$320,435.00**	**$468,051.00**	**46.07%**

Department Description

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

Mission Statement

The Eagle Mountain Public Library connects our diverse community with information resources to encourage literacy and promote lifelong learning.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Partnered with American Heart Association to provide Blood Pressure Kits for patron checkout			✓			✓
Added Radon Detection Kits for patron checkout			✓			✓
Completed Wi-Fi upgrade/improvement project from Utah Education Network and have both increased inside and outside wi-fi range while also separating the library wi-fi access from the city's wi-fi access.			✓			✓
Upgraded our iBoss Filtering for patron computers						✓
Staff completed both CPR training and Bloodborne Pathogen Training						✓
Added a Community Food Pantry to the library foyer and partnered with the Utah Diaper Bank and the Community Action Services to provide diapers (free of charge) at the library for residents			✓			✓
New items added 10,379 physical items/109 digital items (cost for digital $6,169.69)						✓

Department Challenges

- Staffing needs and space
- Technology/furniture needs (new circulation desk would be very helpful to streamline processes)

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
More Programming for all ages						✓	FY 26
Better communication with the library, its resources and events						✓	FY 26
More utilization of library online resources						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Increase in new library cards issued through increased communication with the city and local partnership		-26%	28%	28%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of summer reading registration		1,502	1,550	1,600

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

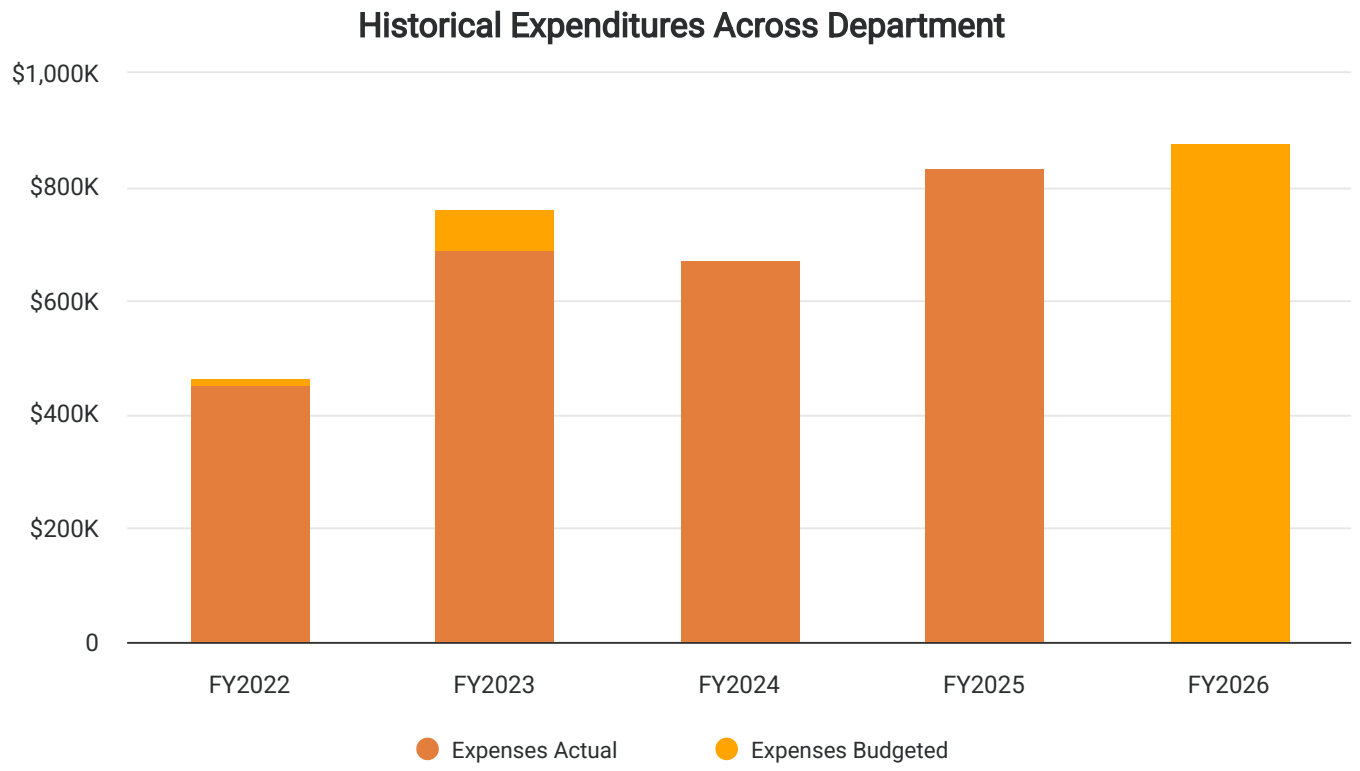
Objectives	Action Items		Department / Division Assigned
Promote lifelong learning opportunities to the community.	9.01	Add new programing for enhanced learning for all ages.	Library
	9.02	Increase community access to and use of Digital Resources and Online Access.	Library

Summary of Budget Changes

- Increase in Library materials budget due to increasing costs for digital and physical items, with additional line items for digital purchasing only, and replacement of damaged/lost materials
- Changes to online databases with increases from some vendors
- Increase in programming/events budget due to the large volume of patron use
- Increase in office supplies for the increase in library materials and new library cards being ordered in FY26

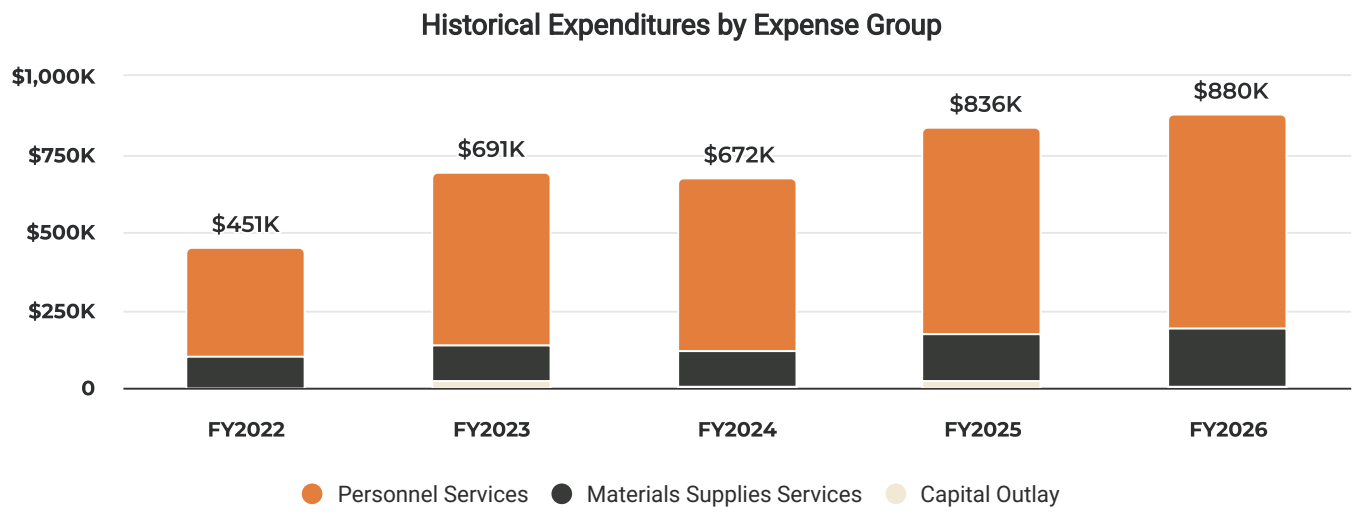
Expenditure Summary

This department has a budget of $879,530. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



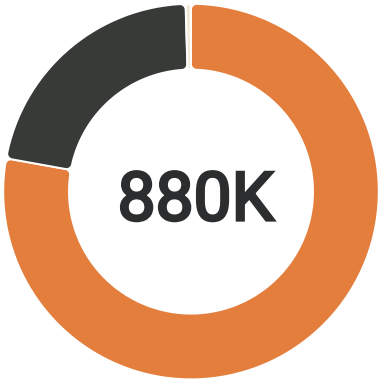
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$684,578	77.83%
Materials Supplies Services	$190,952	21.71%
Capital Outlay	$4,000	0.45%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-18-45800-1111	$246,303.65	$292,605.00	$292,605.00	$309,939.00	5.92%
Salaries - Part-Time Permanent	10-18-45800-1112	$149,726.68	$207,549.00	$207,549.00	$218,319.00	5.19%
Overtime	10-18-45800-1211	$99.86	-	-	-	-
Employee Benefits (401K & 457)	10-18-45800-1300	$13,686.45	$15,503.00	$15,503.00	$15,786.00	1.83%
Clothing Allowance	10-18-45800-1321	$3,000.00	$1,500.00	$1,500.00	$1,500.00	0.00%
FICA	10-18-45800-1511	$9,776.32	$12,874.00	$12,874.00	$13,542.00	5.19%
Medicare	10-18-45800-1512	$5,940.44	$7,260.00	$7,260.00	$7,666.00	5.59%
Retirement	10-18-45800-1521	$42,238.42	$47,317.00	$47,317.00	$48,154.00	1.77%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
State Insurance Fund	10-18-45800-1531	$677.42	$604.00	$604.00	$637.00	5.46%
Health Insurance	10-18-45800-1541	$72,555.94	$68,791.00	$68,791.00	$61,802.00	-10.16%
Dental Insurance	10-18-45800-1545	$5,720.88	$5,407.00	$5,407.00	$4,731.00	-12.50%
Vision Benefit	10-18-45800-1548	$1,001.19	$901.00	$901.00	$806.00	-10.54%
Long Term Disability	10-18-45800-1561	$1,453.56	$1,489.00	$1,489.00	$1,696.00	13.90%
Total Personnel Services		$552,180.81	$661,800.00	$661,800.00	$684,578.00	3.44%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-18-45800-2121	$812.95	$1,695.00	$1,695.00	$1,295.00	-23.60%
Travel & Training	10-18-45800-2321	$762.25	$3,000.00	$3,000.00	$1,500.00	-50.00%
Meetings	10-18-45800-2369	$68.96	$600.00	$600.00	$600.00	0.00%
Office Expense & Supplies	10-18-45800-2411	$2,450.63	$6,000.00	$6,000.00	$8,500.00	41.67%
Equipment Supplies and Mainten	10-18-45800-2513	$1,321.26	$1,550.00	$1,550.00	$20,550.00	1,225.81%
Computer Network & Data Proces	10-18-45800-4211	$24,128.35	$10,766.00	$10,766.00	$11,329.00	5.23%
Computer Software & Maint.	10-18-45800-4261	-	$13,824.00	$13,824.00	$20,788.00	50.38%
Professional & Technical Servi	10-18-45800-4531	$13,351.47	$14,543.00	$14,543.00	$16,890.00	16.14%
Library Materials & Books	10-18-45800-5791	$60,877.56	$75,000.00	$75,000.00	$87,500.00	16.67%
Library Materials from Grants	10-18-45800-5795	$6,453.07	$15,000.00	$15,000.00	$15,000.00	0.00%
Library Special Events	10-18-45800-5856	$4,002.34	$9,500.00	$9,500.00	$7,000.00	-26.32%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Materials Supplies Services		$114,228.84	$151,478.00	$151,478.00	$190,952.00	26.06%
Capital Outlay						
Equipment	10-18-45800-7410	-	$8,000.00	$8,000.00	-	-100.00%
Computer Equipment	10-18-45800-7412	$6,392.16	$10,266.00	$10,266.00	-	-100.00%
Furniture	10-18-45800-7552	$639.60	$4,000.00	$4,000.00	$4,000.00	0.00%
Total Capital Outlay		$7,031.76	$22,266.00	$22,266.00	$4,000.00	-82.04%
Total Expenditures		**$673,441.41**	**$835,544.00**	**$835,544.00**	**$879,530.00**	**5.26%**

Department Description

Neighborhood Improvement is a function of the Community Development Department with a mission to promote the health, safety and welfare of residents while securing a high quality of life through code compliance. They enforce city codes throughout the community to help residents keep neighborhoods safe, clean, attractive, and nuisance-free.

Mission Statement

Promote the health, safety and welfare of residents while securing a high quality of life through code compliance.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Acquired trailer and equipment to start clean up events for residential properties						✓
Improved Administrative Law Judge (ALJ) process						✓

Department Challenges

- More defined legal guidance or abatement and violation remedies.
- Continue to improve all processes for ALJ hearings

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Continue to improve all processes and provide community service						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Respond to code violation complaints		New*	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of records created in OpenGov to track code violations and complaints		*New	1,129	
Number of Inspections done		*New	40	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

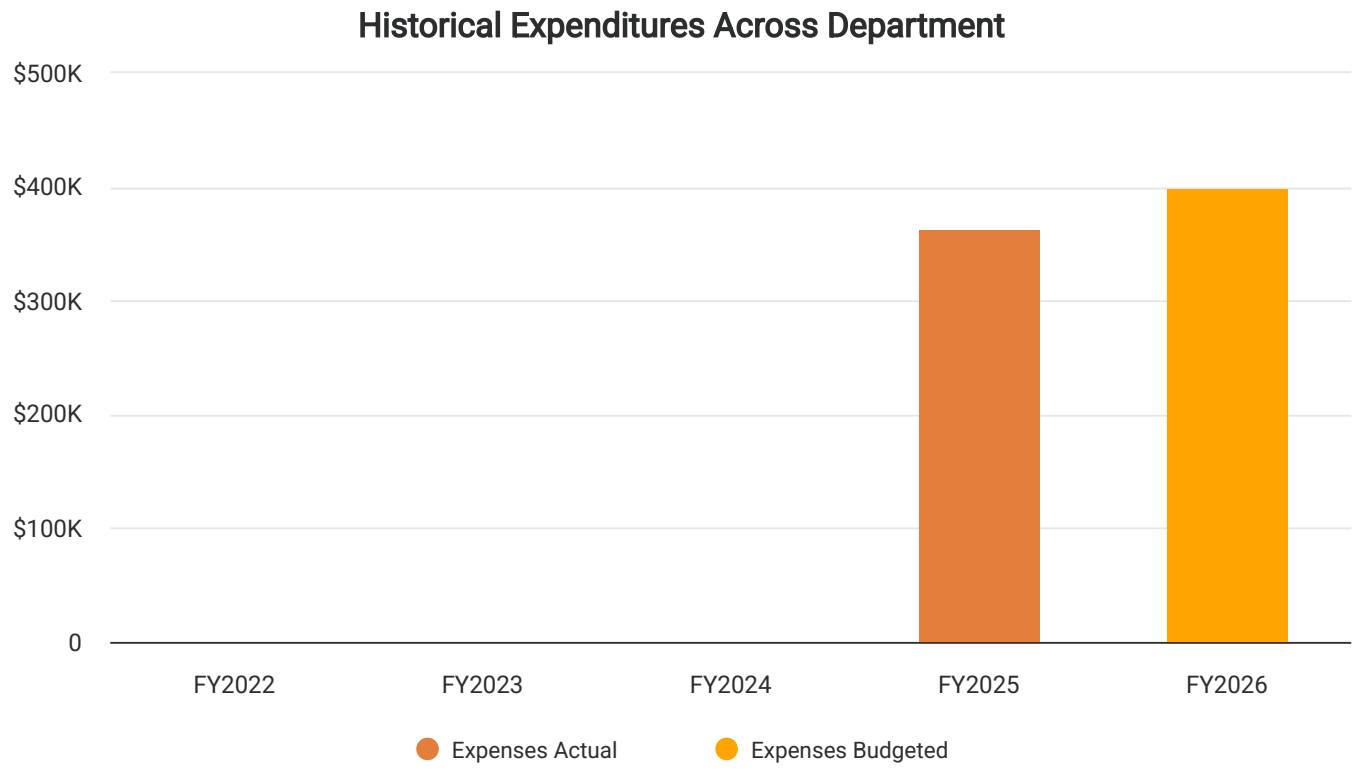
Objectives	Action Items		Department / Division Assigned
Create Property Clean-Up & Assistance Programs to Benefit Residents & Improve Neighborhoods	14.01	Develop partnerships between the Neighborhood Improvement Division and community groups, non-profits, and other service organizations.	Neighborhood Improvement
	14.02	Budget funding for Neighborhood Improvement equipment and neighborhood clean-up events.	Neighborhood Improvement
	14.03	Create a plan and applicable policies for clean-up events, volunteers, and liability protection.	Neighborhood Improvement
	14.04	Create policies to help property owners that are in need due to health issues or life circumstances, helping them to clean up their property when in violation of City codes.	Neighborhood Improvement

Summary of Budget Changes

Increase training funds for the department to provide more opportunities for growth and continuing education.

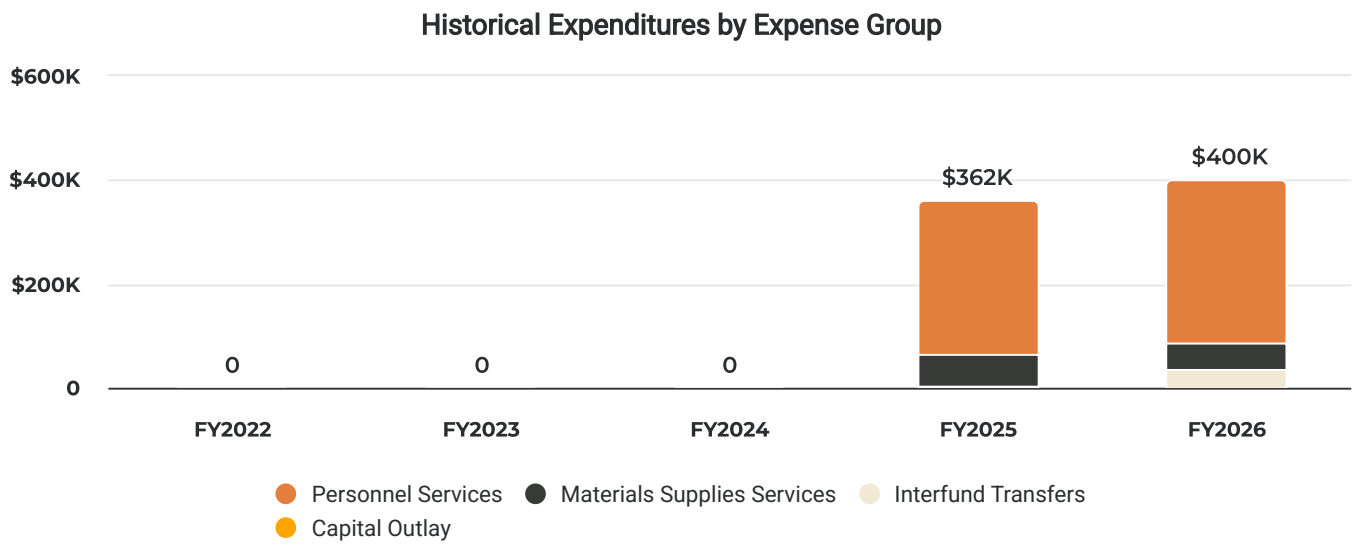
Expenditure Summary

This department has a budget of $399,563. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



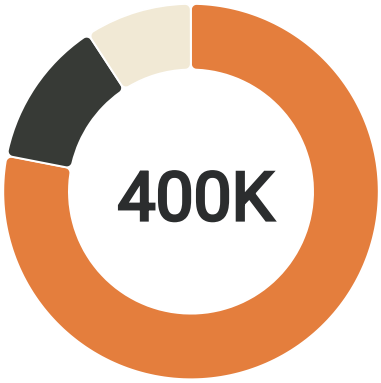
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$311,888	78.06%
Materials Supplies Services	$50,925	12.75%
Interfund Transfers	$36,750	9.20%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-31-42430-1111	-	$200,841.00	$200,841.00	$212,014.00	5.56%
Employee Benefits (401k & 457)	10-31-42430-1300	-	$12,454.00	$12,454.00	$13,080.00	5.03%
Clothing Allowance	10-31-42430-1321	-	$1,300.00	$1,300.00	$1,300.00	0.00%
Medicare	10-31-42430-1512	-	$2,915.00	$2,915.00	$3,077.00	5.56%
Retirement	10-31-42430-1521	-	$30,985.00	$30,985.00	$31,357.00	1.20%
State Insurance Fund	10-31-42430-1531	-	$2,914.00	$2,914.00	$3,055.00	4.84%
Health Insurance	10-31-42430-1541	-	$41,814.00	$41,814.00	$43,499.00	4.03%
Dental Insurance	10-31-42430-1545	-	$2,370.00	$2,370.00	$2,795.00	17.93%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Vision Insurance	10-31-42430-1548	-	$415.00	$415.00	$481.00	15.90%
Long Term Disability	10-31-42430-1561	-	$1,297.00	$1,297.00	$1,230.00	-5.17%
Total Personnel Services		-	$297,305.00	$297,305.00	$311,888.00	4.91%
Materials Supplies Services						
Dues & Memberships	10-31-42430-2121	-	$225.00	$225.00	$225.00	0.00%
Travel & Training	10-31-42430-2321	-	$500.00	$500.00	$1,000.00	100.00%
Meetings	10-31-42430-2369	-	$300.00	$300.00	$300.00	0.00%
Office Expense & Supplies	10-31-42430-2411	-	-	-	$300.00	-
Equipment Materials & Supplies	10-31-42430-2513	-	$1,500.00	$1,500.00	$1,500.00	0.00%
Special Projects	10-31-42430-5002	-	$30,000.00	$30,000.00	$20,000.00	-33.33%
Contractual Agreements	10-31-42430-6110	-	$27,600.00	$27,600.00	$27,600.00	0.00%
Total Materials Supplies Services		-	$60,125.00	$60,125.00	$50,925.00	-15.30%
Capital Outlay						
Equipment	10-31-42430-7410	-	$5,000.00	$5,000.00	-	-100.00%
Total Capital Outlay		-	$5,000.00	$5,000.00	-	-100.00%
Interfund Transfers						
Administrative Cost	10-31-42430-9154	-	-	-	$36,750.00	-
Total Interfund Transfers		-	-	-	$36,750.00	-
Total Expenditures		**-**	**$362,430.00**	**$362,430.00**	**$399,563.00**	**10.25%**

Department Description

The Open Space Department is responsible for the planning, development, maintenance, and enhancement of public open spaces, including the wildlife corridor, natural areas, and city right of way. The department ensures these spaces support environmental sustainability, community wellness, and quality of life for all residents.

Mission Statement

To protect, preserve, and enhance open spaces for recreational, ecological, and aesthetic benefits, ensuring equitable access and long-term sustainability for the community and its wildlife.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Several miles of wildlife corridor fence installed.					✓	
Established a new Open Space Department.						✓

Department Challenges

- Increased maintenance expectations on limited staff and resources.
- Invasive weed mitigation caused by land disturbance.

Department Goals & Objectives

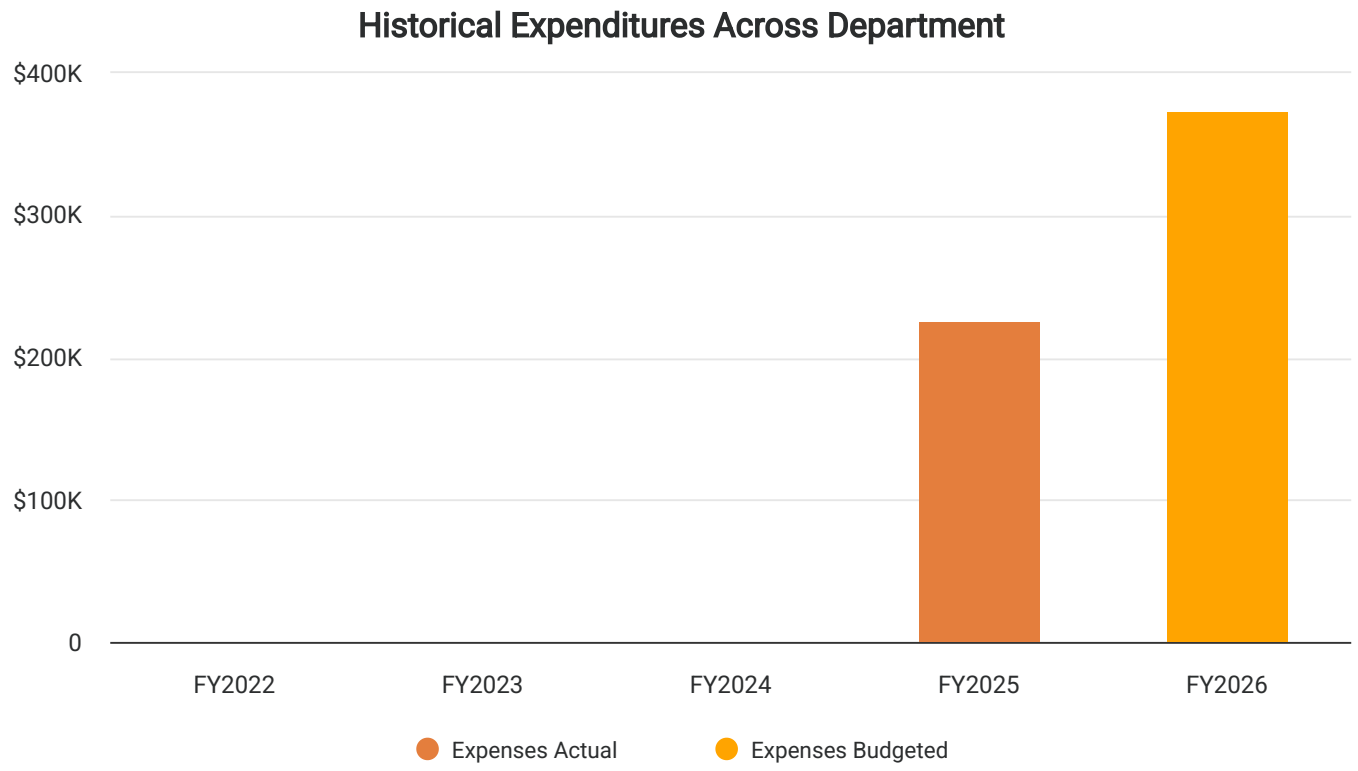
Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Provide a maintenance plan on city open space for mowing, weed abatement, planting.						✓	FY 26
Continue construction of wildlife corridor improvements such as fencing, road crossings, and underpasses.		✓				✓	FY 26

Summary of Budget Changes

This is a new division created in FY 2025. The major budget changes for this department are the personnel cost for two staff members and the materials needed for open space projects they are working on. There are a lot of requests (personnel, equipment, and materials) for this division that are on-hold due to funding constraints.

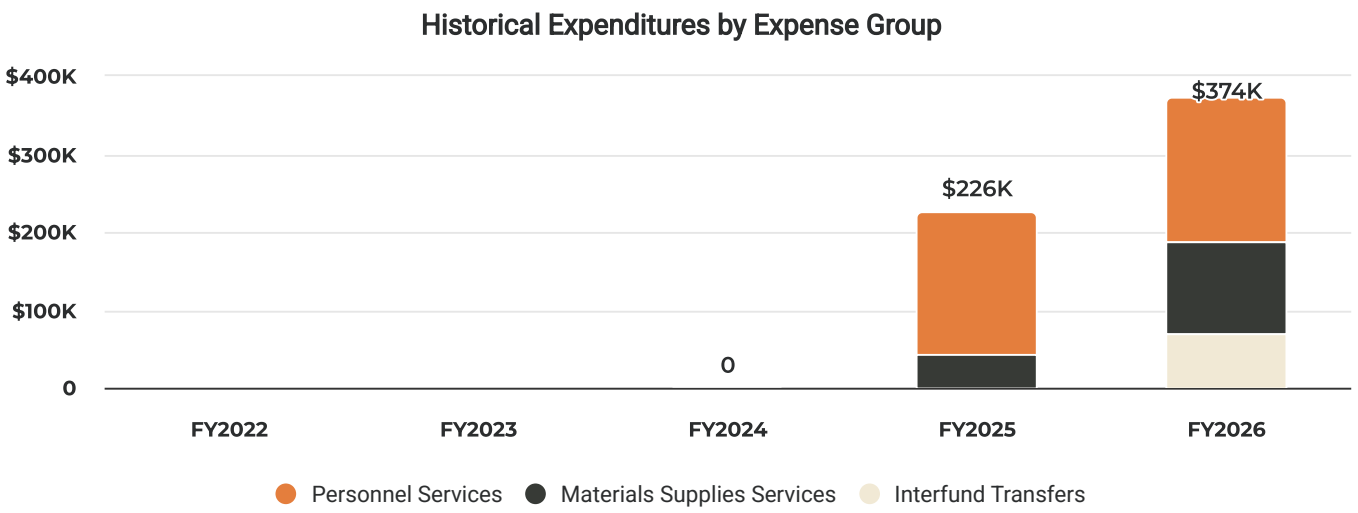
Expenditure Summary

This department has a budget of $373,576. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



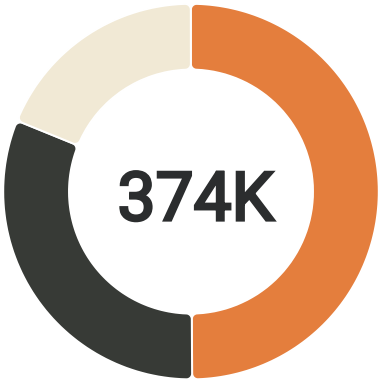
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$186,421	49.90%
Materials Supplies Services	$116,800	31.27%
Interfund Transfers	$70,355	18.83%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-41-45200-1111	-	$120,881.00	$120,881.00	$120,654.00	-0.19%
Employee Benefits (401k & 457)	10-41-45200-1300	-	$7,495.00	$7,495.00	$7,482.00	-0.17%
Clothing Allowance	10-41-45200-1321	-	$775.00	$775.00	$800.00	3.23%
Medicare	10-41-45200-1512	-	$1,753.00	$1,753.00	$1,751.00	-0.11%
Retirement	10-41-45200-1521	-	$20,515.00	$20,515.00	$19,269.00	-6.07%
State Insurance Fund	10-41-45200-1531	-	$1,513.00	$1,513.00	$2,174.00	43.69%
Health Insurance	10-41-45200-1541	-	$27,726.00	$27,726.00	$30,972.00	11.71%
Dental Insurance	10-41-45200-1545	-	$1,617.00	$1,617.00	$2,265.00	40.07%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Vision Insurance	10-41-45200-1548	-	$355.00	$355.00	$384.00	8.17%
Long Term Disability	10-41-45200-1561	-	$835.00	$835.00	$670.00	-19.76%
Total Personnel Services		-	$183,465.00	$183,465.00	$186,421.00	1.61%
Materials Supplies Services						
Dues & Memberships	10-41-45200-2121	-	$200.00	$200.00	-	-100.00%
Travel & Training	10-41-45200-2321	-	$1,300.00	$1,300.00	$1,500.00	15.38%
Meetings	10-41-45200-2369	-	-	-	$300.00	-
Equipment Materials & Supplies	10-41-45200-2513	-	-	-	$10,000.00	-
Professional & Technical Servi	10-41-45200-4531	-	-	-	$10,000.00	-
Equipment Rental/Lease	10-41-45200-4811	-	-	-	$10,000.00	-
Special Projects	10-41-45200-5002	-	$41,000.00	$41,000.00	$40,000.00	-2.44%
Landscape Maintenance	10-41-45200-5410	-	-	-	$45,000.00	-
Total Materials Supplies Services		-	$42,500.00	$42,500.00	$116,800.00	174.82%
Interfund Transfers						
Due To Fleet Fund	10-41-45200-9154	-	-	-	$70,355.00	-
Total Interfund Transfers		-	-	-	$70,355.00	-
Total Expenditures		**-**	**$225,965.00**	**$225,965.00**	**$373,576.00**	**65.32%**

Department Description

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

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completed 2nd phase of lights at rodeo grounds for ticket booth, livestock, and vendors.				✓		✓
Completed the Off-Street Trail Network Master Plan.				✓		✓
Hired a City Community Forester.				✓	✓	✓
GIS Mapping complete		✓		✓	✓	✓
Planted 200+ new trees.					✓	✓
Planted 60+ new trees at Eagle Park and Walden Park on Arbor Day.					✓	✓

Department Challenges

- Construction: Product availability and increased cost of products and supplies
- Growth: Landscaping, education, training seasonal staffing, software/tablets

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Implement asset management software on parks and trees.						✓	FY 26
Conduct landscaping improvements that are water wise.					✓		FY 26
Plant over 400 new trees in the city parks and right of way.						✓	FY 26
Improve tree maintenance in the city right of way.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of acres improved per 1,000 population		3.46	3.48	3.41
Number of trees per 1,000 population		207	208	208

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of acres improved open space including turf, xeriscape, flower beds,etc.		246	251	256
Number of improved turf		214	218	222
Number of parks		57	60	65

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

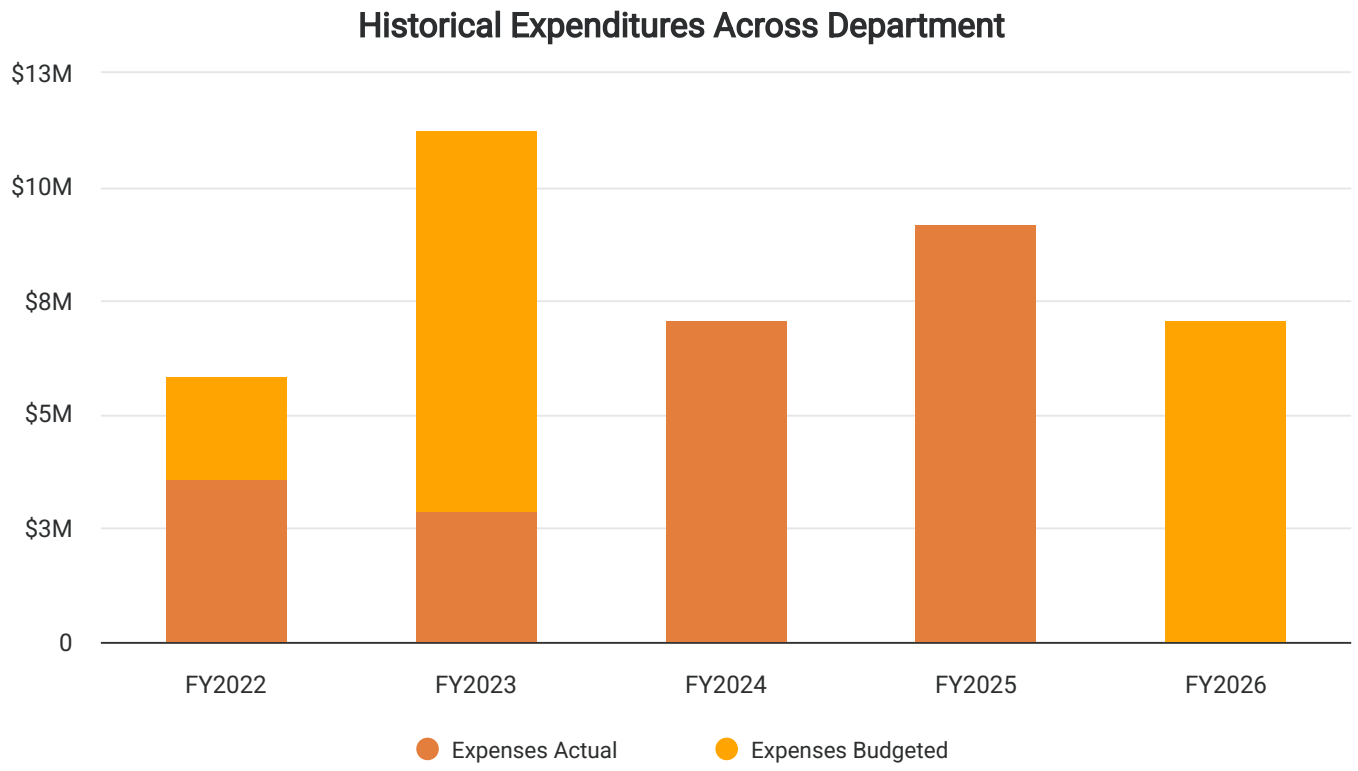
Objectives	Action Items		Department / Division Assigned
Implement a new city-wide tree maintenance program	33.01	Catalog all city-owned and maintained trees in the city.	Public Services
	33.02	Hire a City Arborist/City Forester.	Public Services
	33.03	Document and adopt best practices for tree planting and maintenance.	Public Services
Develop regional/community/ neighborhood parks	34.01	Update the Parks, Trails, and Open Space Master Plan.	Public Services
	34.02	Identify regional parks plans that include connections into neighboring communities.	Public Services
	34.03	Implement a defined trail maintenance program.	Public Services
	34.04	Implement a defined off-street trail master plan for the community.	Public Services
Upgrade irrigation systems with appropriate infrastructure	35.01	Install flow sensing capabilities and flow regulation measures in parks and open spaces.	Public Services
	35.02	Implement code for development of irrigation systems to be provided at time of development.	Public Services

Summary of Budget Changes

The current budget request is to maintain the current level of service. There are some new personnel and equipment requests that are on hold due to funding constraints.

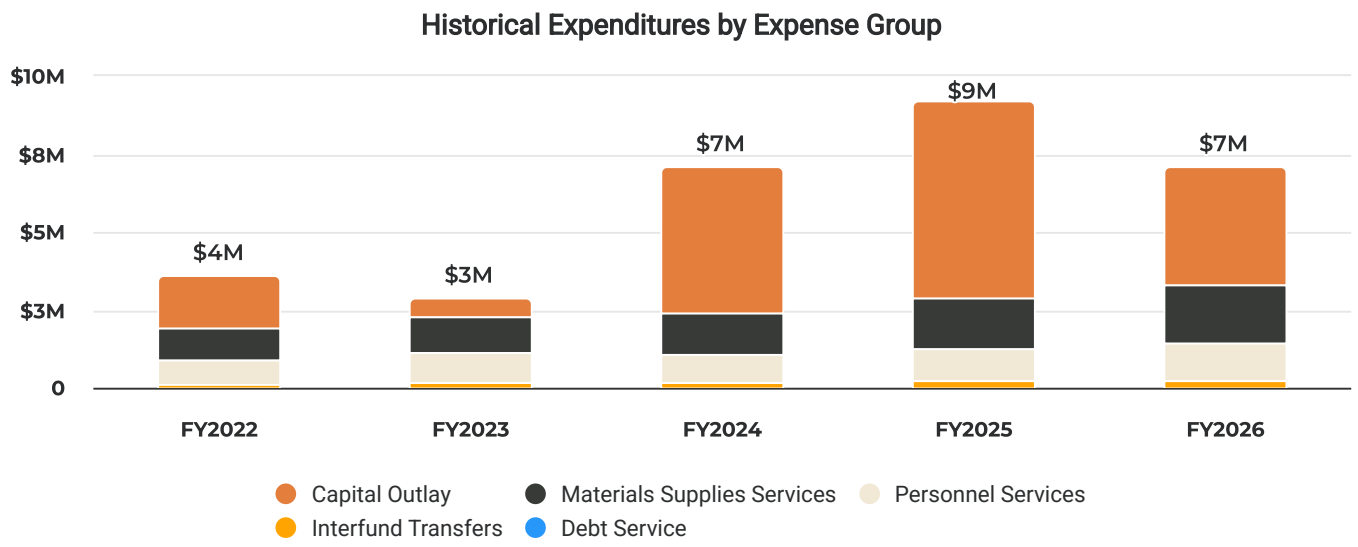
Expenditure Summary

This department has a budget of $7,097,420. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



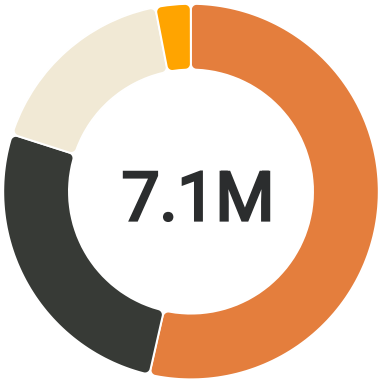
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Capital Outlay	$3,802,364	53.57%
Materials Supplies Services	$1,871,452	26.37%
Personnel Services	$1,207,008	17.01%
Interfund Transfers	$216,596	3.05%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-41-45100-1111	$545,099.85	$656,737.00	$656,737.00	$758,155.00	15.44%
Salaries - Part-Time Permanent	10-41-45100-1112	$47,583.75	$49,420.00	$49,420.00	$55,420.00	12.14%
Overtime	10-41-45100-1211	$30,950.03	$23,000.00	$23,000.00	$23,000.00	0.00%
Employee Benefits (401K & 457)	10-41-45100-1300	$33,034.55	$38,563.00	$38,563.00	$42,989.00	11.48%
Clothing Allowance	10-41-45100-1321	$6,906.79	$5,188.00	$5,188.00	$5,618.00	8.29%
FICA	10-41-45100-1511	$3,324.04	$3,066.00	$3,066.00	$3,454.00	12.65%
Medicare	10-41-45100-1512	$9,445.71	$10,252.00	$10,252.00	$11,812.00	15.22%
Retirement	10-41-45100-1521	$94,315.06	$104,162.00	$104,162.00	$115,437.00	10.82%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
State Insurance Fund	10-41-45100-1531	$13,433.47	$12,226.00	$12,226.00	$14,202.00	16.16%
Health Insurance	10-41-45100-1541	$125,395.17	$154,209.00	$154,209.00	$160,524.00	4.10%
Dental Insurance	10-41-45100-1545	$7,022.24	$9,776.00	$9,776.00	$10,237.00	4.72%
Vision Insurance	10-41-45100-1548	$1,250.78	$1,627.00	$1,627.00	$1,703.00	4.67%
Long Term Disability	10-41-45100-1561	$2,935.33	$3,422.00	$3,422.00	$4,457.00	30.25%
Total Personnel Services		$920,696.77	$1,071,648.00	$1,071,648.00	$1,207,008.00	12.63%
Materials Supplies Services						
Dues Subscriptions & Membersh	10-41-45100-2121	$200.00	$750.00	$750.00	$875.00	16.67%
Travel & Training	10-41-45100-2321	$658.90	$7,250.00	$7,250.00	$8,400.00	15.86%
Meetings	10-41-45100-2369	$230.84	$600.00	$600.00	$600.00	0.00%
Equipment Supplies and Mainten	10-41-45100-2513	$32,418.50	$35,000.00	$35,000.00	$40,000.00	14.29%
Building & Grounds Maintenance	10-41-45100-2610	$23,153.76	$24,000.00	$24,000.00	$31,000.00	29.17%
Utilities (Gas Electric Water	10-41-45100-3111	$194,994.59	$180,000.00	$180,000.00	$365,000.00	102.78%
Attorney Fees	10-41-45100-4121	$775.00	-	-	-	-
Computer Software & Maint.	10-41-45100-4261	-	$19,545.00	$19,545.00	$20,122.00	2.95%
Professional & Technical Servi	10-41-45100-4531	$807,589.44	$802,555.00	$802,555.00	$850,655.00	5.99%
Equipment Rental/Lease (Non-Pu	10-41-45100-4811	$19,010.00	$20,000.00	$20,000.00	$29,500.00	47.50%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Park Amenities Repair/Replace	10-41-45100-5405	$66,939.44	$104,000.00	$104,000.00	$104,000.00	0.00%
Landscape Maintenance	10-41-45100-5410	$61,048.86	$120,000.00	$120,000.00	$118,000.00	-1.67%
Parks Trail Maintenance	10-41-45100-5420	$96,346.22	$100,000.00	$100,000.00	$100,000.00	0.00%
City Wide Trees	10-41-45100-5430	$11,942.77	$180,000.00	$180,000.00	$195,300.00	8.50%
Chemicals & Fertilizers	10-41-45100-5721	$12,855.27	$5,000.00	$5,000.00	$8,000.00	60.00%
Total Materials Supplies Services		$1,328,163.59	$1,598,700.00	$1,598,700.00	$1,871,452.00	17.06%
Capital Outlay						
Equipment	10-41-45100-7410	$40,444.46	$183,900.00	$183,900.00	-	-100.00%
Capital Outlay	15-51-45100-7000	-	$1,250,000.00	$4,853,918.00	$2,369,373.00	-51.19%
Smith Ranch Park	15-81-45100-7021	$3,522,306.20	$3,603,918.00	-	-	-
USP - Nolen Park-Pavilion/Pad	47-80-45100-7102	-	$80,000.00	$80,000.00	$670,000.00	737.50%
USP - Bike Park Improvements	47-80-45100-7103	-	$70,000.00	$70,000.00	-	-100.00%
USP - City Center Streetscape	47-80-45100-7106	-	$50,000.00	$50,000.00	$742,991.00	1,385.98%
USP - Parks Misc.	47-80-45100-7107	-	$114,273.00	$114,273.00	-	-100.00%
USP - SageValley Trail Extend	47-80-45100-7114	$14,969.56	-	-	-	-
USP - Rodeo Arena	47-80-45100-7115	$198,637.15	$80,000.00	$80,000.00	-	-100.00%
USP - Valley View Park Lights	47-80-45100-7116	$19,425.00	-	-	-	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
USP - City Cntr Median Lndscap	47-80-45100-7117	-	$500,000.00	$500,000.00	-	-100.00%
Pioneer Park	47-81-45100-7003	$10,245.00	-	-	-	-
Smith Ranch Park	47-81-45100-7021	$866,831.20	-	-	-	-
Trails - Misc.	47-81-45100-7044	-	-	-	$20,000.00	-
Park&Recreation Grant Projects	47-81-45100-7045	-	$383,915.00	$383,915.00	-	-100.00%
Total Capital Outlay		$4,672,858.57	$6,316,006.00	$6,316,006.00	$3,802,364.00	-39.80%
Debt Service						
Lease Purchase	10-41-45100-8211	-	$29,300.00	$29,300.00	-	-100.00%
Total Debt Service		-	$29,300.00	$29,300.00	-	-100.00%
Interfund Transfers						
Due To Fleet Fund	10-41-45100-9154	$164,559.00	$190,477.00	$190,477.00	$216,596.00	13.71%
Total Interfund Transfers		$164,559.00	$190,477.00	$190,477.00	$216,596.00	13.71%
Total Expenditures		**$7,086,277.93**	**$9,206,131.00**	**$9,206,131.00**	**$7,097,420.00**	**-22.91%**

Department Description

The Planning Division oversees land use planning and zoning within the City to ensure consistency with applicable laws and to provide for compatible development that protects the health, safety, and welfare of the public. The department also prepares and implements various long-range planning documents, including the General Plan, the Future Land Use & Transportation Map, the Parks and Open Space Master Plan, the Bike and Pedestrian Master Plan, and others.

Mission Statement

To guide the growth of the City and implement the goals and strategies of the General Plan, and to foster and preserve a sense of community and opportunity that reflects Eagle Mountain's values.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Planning staff brought 45 unique planning related applications to the Council in FY 2025, as of March 17, 2025				✓		✓
Planning staff brought applications to rezone and amend the general plan designation for 45 parcels in the Eagle Mountain Properties and Ranches areas of the City. These proposed amendments were adopted				✓		
A proposed code amendment to require 10% or more of new residential development in certain residential zones be dedicated to moderate income housing was brought by Planning staff and adopted by the Council				✓		✓

Planning completed a variety of amendments to improve city codes and zoning districts (fencing standards, communications and cell towers, special standards for RV storage, projections into setbacks, rezone initiation for expired MDAs, allowance for second kitchens, updates to uses in the Industrial and Agriculture zones, etc.)				✓		✓
Successful adoption of an historic zones code amendment to help the City administer land use and zoning questions for properties that lie in zones that are no longer in the current City Code						✓
Staff completed numerous applications related to the Firefly, Overland, Harmony, and The District developments						✓
Planning staff and Onpoint Insights prepared and executed a statiscally valid survey of a large sample of city residents (over 1300) regarding the ongoing General Plan update				✓		✓
Hired additional staff (2 - Planner I)						✓

Department Challenges

- Planning staff is working very hard on numerous challenging projects, including: General Plan update, Future Land Use Map update, Water Use and Preservation Plan (general water planning) moderate-income code amendments and reporting, architectural standards update, rezone and general plan designation amendments to large areas of the City (Cedar Pass Ranch, the Ranches, Eagle Mountain Properties), and Energy Code Amendments. On top of this, Planning is helping with the Downtown Plan, and an update to the Master Transporation Plan. Doing all of this at the same time is challenging and not ideal
- More effective and efficient organization and interdepartment communication and meeting schedules is an important issue that if improved could help us significantly. Planning is looking for more streamlined communication to facilitate more opportunities for not only completing assigned tasks, but to proactively approach the planning of the City
- Availability of GIS data is improving, but is still a challenge in facilitating planning analysis
- Our work area is growing small with a growing staff. We sometimes struggle to find places to hold meetings with developers and other stakeholders
- We struggle with the general physical health of our division. Some of these issues have been seasonal, but many of our challenges are related to chronic issues

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
General Plan Update completion				✓			FY 26
Completion of revised architectural standards				✓		✓	FY 26
Update of Titles 16 and 17 of the City Code				✓		✓	FY 27
Complete 2 small area plans (with consultant)				✓			FY 27
Complete efforts to rezone properties in City with an historic zoning designation				✓		✓	FY 27
Master Trails Plan update				✓		✓	FY 27

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Percentage of Title 17 (Zoning) reviewed for inconsistencies		50%	50%	50%
Percentage of vacant parcel considered for rezoning		30%	30%	75%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of Title 17 Chapter (Zoning) reviewed for inconsistencies and conflicts with other codes		42	11	32

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

Objectives	Action Items		Department / Division Assigned
Review & update commercial, business park, industrial, and technology zoning codes	10.01	Conduct a review of existing codes for barriers and provide any recommendations to promote diverse economic opportunities.	Planning
	10.02	Draft code amendments that provide economic opportunities while ensuring compatibility with surrounding uses.	Planning
	10.03	Change "conditional uses" to "special uses" and draft special use standards. Change some special uses to permitted uses.	Planning
Update the Future Land Use and Transportation Corridors Maps	11.01	Prepare maps using updated transportation corridors from the approved Transportation Master Plan.	Planning & Engineering
	11.02	Research and prepare data for distribution of future land uses, vested units, slope of property, etc.	Planning & Engineering
	11.03	Create an interactive online map for use by the city, prospective businesses, residents, etc.	Planning & Engineering
Update the City's General Plan to Respond to Changes in State Code, Adopted City Master Plans, and the City's Evolving Needs and Vision	12.01	Review the goals, strategies, and objectives in the plan and provide a report as to the status of each one.	Planning
	12.02	Review and identify necessary updates to the data and information in the plan, including changes to the State Code that require updates.	Planning
	12.03	Create a tracking system to follow up with the updated goals, strategies, and objectives, and report progress/status to the City Council on a regular basis.	Planning

Update the Bike and Pedestrian Master Plan	13.01	Review and identify necessary updates to the data and information in the plan.	Planning
	13.02	Create a tracking system to follow up with any goals, strategies, objectives, and planned projects, and report progress/status to the City Council on a regular basis.	Planning
	13.03	Ensure the future of the City's off-street recreational trail system by working with landowners to acquire and preserve properties including existing or future trails.	Planning
	13.04	Work with the BLM to expand recreational trail systems and plan for future trailheads.	Planning
Implement New Planning Software	15.01	Identify, recommend, and implement an appropriate software product.	Planning/Public Works
	15.02	Track review timelines to ensure compliance with State Code requirements.	Planning
Create a Wildlife Conservation and Open Space Plan	16.01	Create a map of all City-owned properties and categorize them.	Planning
	16.02	Hire an intern to work closely with the Wildlife Biologist / Environmental Planner.	Planning
	16.03	Review and recommend changes to the City Code, the Parks, Trails, and Open Space Master Plan, and other documents for applicable information.	Planning
	16.04	Establish codes, policies, and other protections for washes, natural drainage systems, slopes, ridgelines, and petroglyphs, etc.	Planning

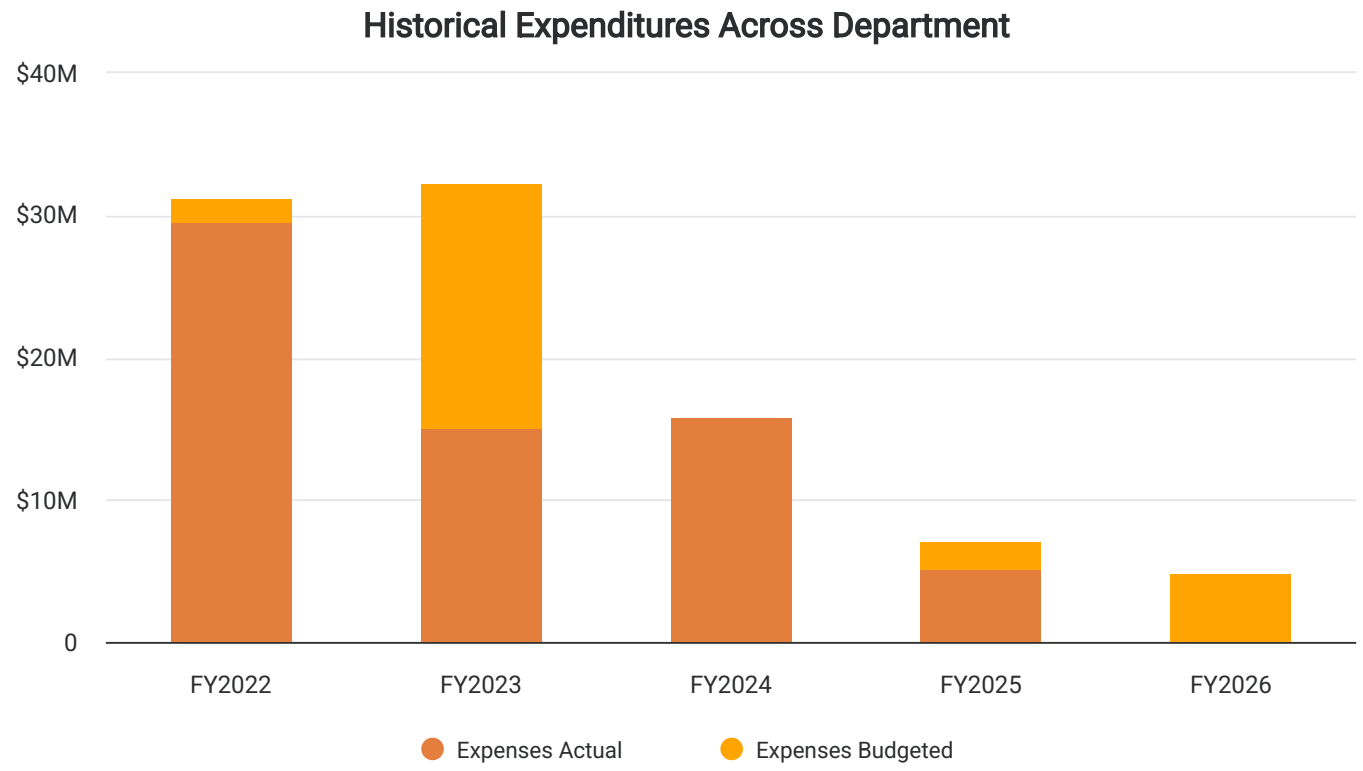
Make Significant Improvements to the Critical Wildlife Migration Corridor	17.01	Establish codes and other protections for a viable deer migration corridor.	Planning
	17.02	Create and hold events and opportunities to educate regional partners, residents, and others about the benefits and importance of the corridor.	Planning
	17.03	Identify and apply for grants and funding opportunities for fencing, plantings, crossings, bridges, tunnels/culverts, signs, and other improvements.	Planning
Initiate Commercial Development Activity in Non-Developing Areas	20.01	Create interactive development map (including GIS data) to be used both internally and externally.	Planning
	20.02	Complete downtown area plan.	Economic Development
	20.03	Create development plans for Mt. Airey, Airport Road, and Eagle Mountain Marketplace sites.	Planning
Improve support for new developments	30.01	Evaluate staff levels of service for review of new development plans.	Planning
	30.02	Establish procedures for collecting new data as new developments come in.	Planning
	30.03	Coordinate staffing between departments to ensure that all needed inspections and approvals are done.	Community Development

Summary of Budget Changes

The budget for this department is to maintain the current level of service. There are new personnel requests that were submitted, but will be on hold due to some reorganizational changes that will be implemented in the next fiscal year.

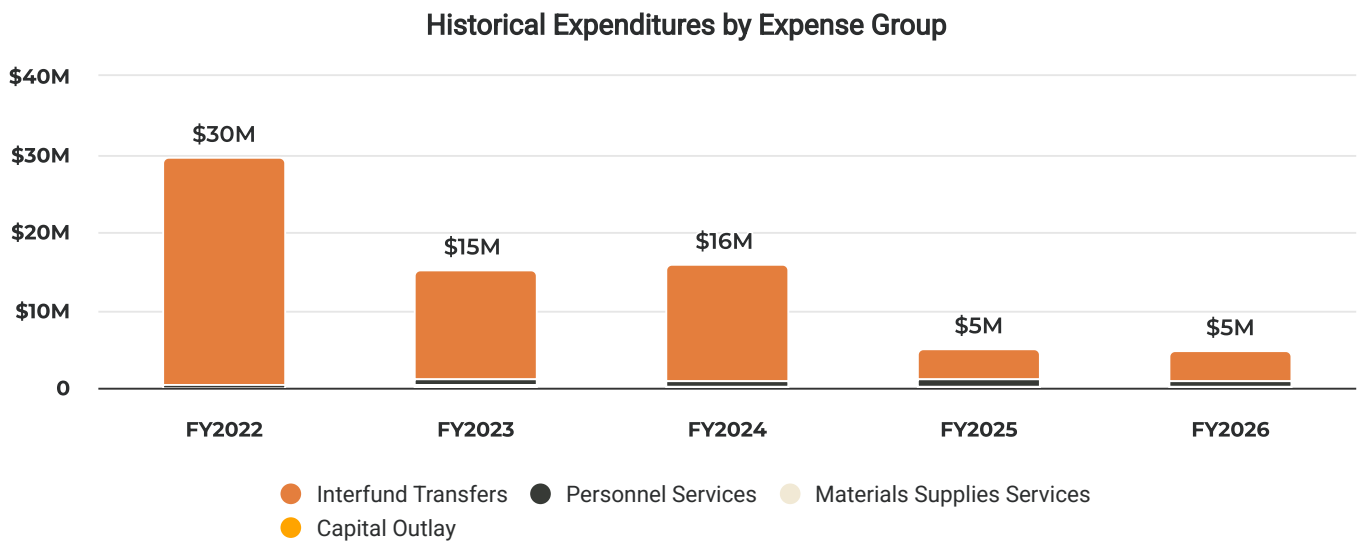
Expenditure Summary

This department has a budget of $4,854,774. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



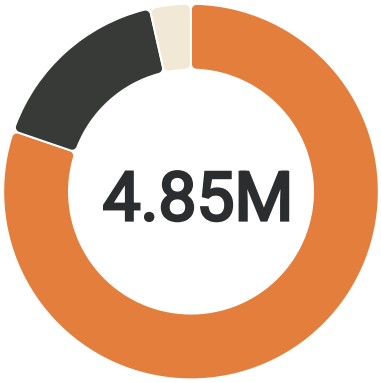
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Interfund Transfers	$3,895,514	80.24%
Personnel Services	$787,979	16.23%
Materials Supplies Services	$171,281	3.53%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-32-41800-1111	$624,996.18	$545,945.00	$545,945.00	$519,593.00	-4.83%
Salaries - Part-Time Permanent	10-32-41800-1112	$10,931.00	$17,605.00	$17,605.00	$30,338.00	72.33%
Stipend-Planning Comm. Meeting	10-32-41800-1113	-	$10,493.00	$10,493.00	-	-100.00%
Overtime	10-32-41800-1211	$2,146.68	$5,000.00	$5,000.00	$5,000.00	0.00%
Employee Benefits (401K & 457)	10-32-41800-1300	$36,773.04	$28,969.00	$28,969.00	$23,933.00	-17.38%
Clothing Allowance	10-32-41800-1321	$3,560.00	$517.00	$517.00	$785.00	51.84%
FICA	10-32-41800-1511	$696.32	$1,096.00	$1,096.00	$1,883.00	71.81%
Medicare	10-32-41800-1512	$9,326.56	$8,178.00	$8,178.00	$7,980.00	-2.42%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Retirement	10-32-41800-1521	$105,052.99	$86,603.00	$86,603.00	$80,720.00	-6.79%
State Insurance Fund	10-32-41800-1531	$3,487.13	$2,815.00	$2,815.00	$991.00	-64.80%
Health Insurance	10-32-41800-1541	$122,992.67	$108,098.00	$108,098.00	$104,040.00	-3.75%
Dental Insurance	10-32-41800-1545	$8,280.73	$8,921.00	$8,921.00	$8,589.00	-3.72%
Vision Insurance	10-32-41800-1548	$1,556.63	$1,467.00	$1,467.00	$1,416.00	-3.48%
Long Term Disability	10-32-41800-1561	$3,225.86	$2,848.00	$2,848.00	$2,711.00	-4.81%
Total Personnel Services		$933,025.79	$828,555.00	$828,555.00	$787,979.00	-4.90%
Materials Supplies Services						
Dues Subscriptions & Membershi	10-32-41800-2121	$101.00	$3,575.00	$3,575.00	$3,625.00	1.40%
Travel & Training	10-32-41800-2321	$5,290.72	$9,900.00	$9,900.00	$11,675.00	17.93%
Planning Commissioner-Expense	10-32-41800-2322	$689.62	$2,900.00	$2,900.00	$3,100.00	6.90%
Meetings	10-32-41800-2369	$226.86	$600.00	$600.00	$600.00	0.00%
Office Expense & Supplies	10-32-41800-2411	$814.53	$9,000.00	$1,460.00	$17,500.00	1,098.63%
Equipment Materials & Supplies	10-32-41800-2513	-	-	-	$750.00	-
Banking Fees	10-32-41800-4140	-	$750.00	$750.00	$1,000.00	33.33%
Computer Software & Maintenanc	10-32-41800-4261	-	$83,868.00	$83,868.00	$61,771.00	-26.35%
Professional & Technical Servi	10-32-41800-4531	$4,198.94	$215,379.00	$222,919.00	$35,860.00	-83.91%
Misc - Expenses	10-32-41800-	$272.29	$300.00	$300.00	$300.00	0.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	5001					
Misc. Services and Supplies	10-32-41800-5002	$40,959.78	-	-	$7,500.00	-
Contractual Agreements	10-32-41800-6110	$59,800.00	$27,600.00	$27,600.00	$27,600.00	0.00%
Capital - Studies	10-32-41800-6550	$28,934.50	-	-	-	-
Total Materials Supplies Services		$141,288.24	$353,872.00	$353,872.00	$171,281.00	-51.60%
Interfund Transfers						
Due To Fleet Fund	10-32-41800-9154	$38,394.00	$61,798.00	$61,798.00	$27,455.00	-55.57%
Due To Debt Service Fund	10-61-48100-9130	$2,665,216.00	$217,921.00	$217,921.00	$217,590.00	-0.15%
Due To Cap Proj Fund	10-61-48100-9147	$6,199,911.72	-	$1,983,952.00	$472,982.00	-76.16%
Due To Water Fund	11-61-48100-9151	$654,415.35	$660,645.00	$660,645.00	$550,675.00	-16.65%
Due To General Fund CP Fund	12-61-48100-9147	$1,716,470.00	-	-	-	-
Due To Sewer Fund	12-61-48100-9152	$590,830.00	$1,148,350.00	$1,148,350.00	$1,031,152.00	-10.21%
Due To General Fund CP Fund	17-61-48100-9147	$1,324,101.35	-	-	-	-
Due To Debt Service Fund	18-61-48100-9179	$1,592,140.00	$1,832,302.00	$1,832,302.00	$1,595,660.00	-12.92%
Total Interfund Transfers		$14,781,478.42	$3,921,016.00	$5,904,968.00	$3,895,514.00	-34.03%
Total Expenditures		**$15,855,792.45**	**$5,103,443.00**	**$7,087,395.00**	**$4,854,774.00**	**-31.50%**

Department Description

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

Mission Statement

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

Department Accomplishment

Utah County Sheriff's Office

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Enhanced operational effectiveness by adding two new detectives and two additional traffic units to patrol.						✓

Emergency Management - City Staff

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Applied for and awarded the EMPG federal grant						✓
Supported 4 Ham radio classes and FCC testing at City Hall.						✓
Provided 2 resident CERT classes certifying over 30.						✓
Purchased and programmed new ham radio for future CERT trailer.						✓
Purchased tabletop software and hardware.						✓
Planned and delivered a tabletop emergency exercise with Administration and Department Heads.						✓
Delivered 2 CPR training Classes at Frontier Middle School for the Spanish speaking community.						✓
Attended several Career fairs and back to school nights at Cedar Valley, Fronier Middle, and Westlake.						✓
Opened our Teen CERT internship program to Westlake High School for the 2nd semester.						✓
Taught CPR/AED training for the Senior Center and Crossing Guards.						✓
Provided several Stop the Bleed classes for residents, employees and Chamber of Commerce members.						✓
CPR training for residents. Shocktoberfest was again a success.						✓
EAP (Event Action Plan) is prepared for our large city events. For ICS familiarization for staff.						✓
ppointed a new CERT Volunteer Coordinator, Andy Sais.						✓

Department Challenges

Utah County Sheriff's Office

The main challenge we face is making sure we are adequately staffed to provide for the residents of Eagle Mountain City, and for the safety of the deputies. In the last year, Eagle Mountain has seen a population increase of approximately 8000 people. Although we increased our staffing plan by 4 Deputies, we continue to fall short of our ideal officer to resident ratio. In the past, this ratio has been targeted at 1 per 1,850. Even with the staff increase last year, we operate at 1 per 2200 residents. The Utah County average ratio is 2.2 officers per 1000 residents. Based on the workload for Eagle Mountain deputies, and with the increase of retail, commercial, and construction, I believe our new targeted ratio should be closer to 1 officer per 1500 residents.

Emergency Management - City Staff

Continued efforts to maintain volunteer engagement and recruiting new CERT/Ham volunteers with a multi-faceted outreach.

Department Goals & Objectives

Utah County Sheriff's Office

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Due to the amount of serious(fatal) accidents and road rage incidents the past couple of years, we will continue a proactive approach with traffic enforcement. This past year, we added two traffic enforcement deputies to help curb accidents and other traffic related incidents. We will also work on lowering response times to calls for service and increasing our visibility in the community. In 2024, the average response time to priority calls was approximately 10 minutes. The average response time for most cities in Utah County is approximately 4 minutes. Geographical issues and lack of staffing are two main contributing factors.						✓	FY 26

Emergency Management

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
ICS training for staff and refreshes.						✓	FY 26
Host an ICS-300 in person class for Department Heads previously untrained.						✓	FY 26
Continued efforts with Alpine School District for recruitment for Teen CERT internship.						✓	FY 26
CERT train 50+ new residents. Certify 50+ new Hams.						✓	FY 26
Continue CPR and Stop the Bleed trainings.						✓	FY 26
Provide high level tabletop exercises for city leadership.						✓	FY 26

Department Performance Measure & Workload Data

Emergency Management - City Staff

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Provided high-level table top exercises for city leadership		Yes	Yes	Yes

Utah County Sheriff's Office

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of traffic stops		6,690	6,450	
Number of citations issued		3,982	5,606	
Number of DUIs (Driving Under the Influence)		102	123	
Total Incidents			34,266	

Emergency Management - City Staff

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of HAM Radio classes		*New	4	4
Number of resident CERT classes		*New	2	2
Number of CPR classes		*New	2	2

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

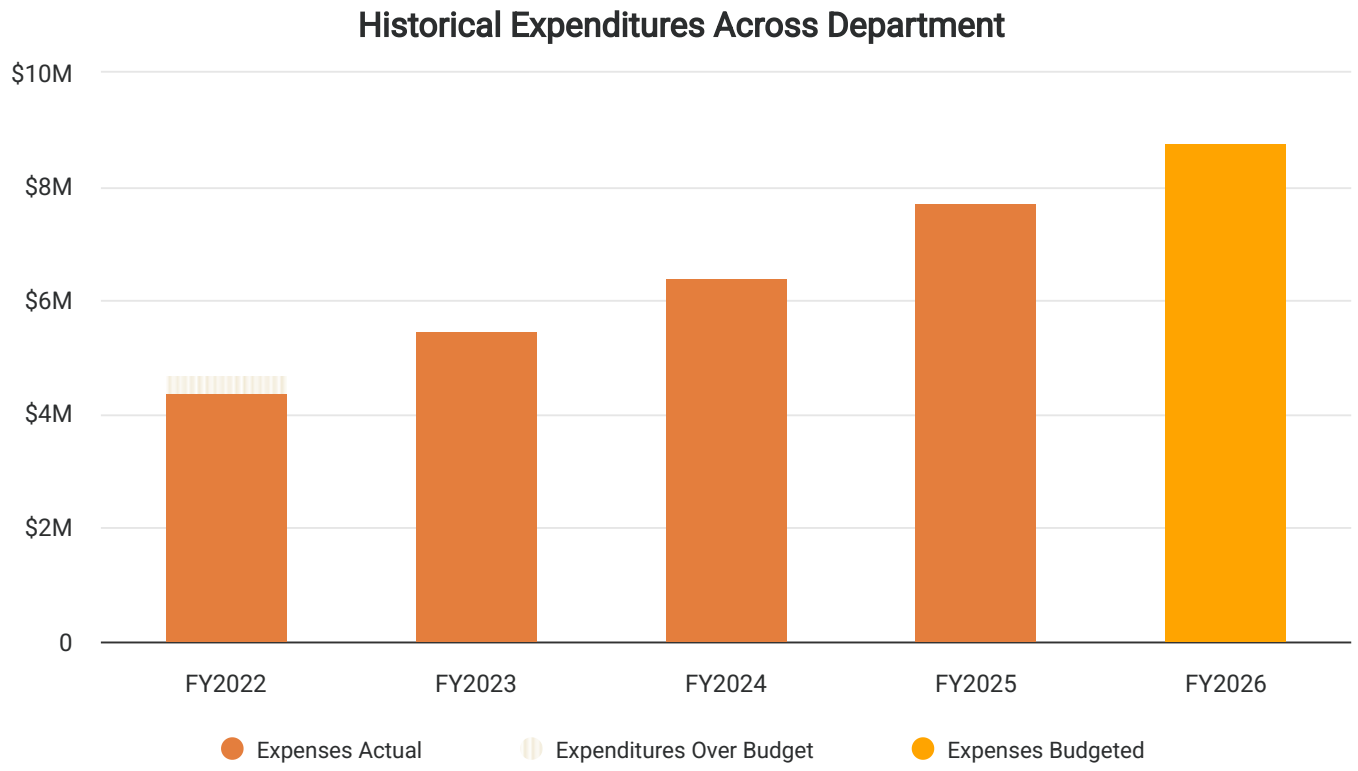
Objectives	Action Items		Department / Division Assigned
Develop an Economic Development Incentives Policy	19.01	Establish calculation methods for stepped incentives, industry pioneer incentives, and base incentives.	Economic Development
	19.02	Collaborate with other taxing entities to ensure compatibility with interests.	Economic Development
Establish Robust Business Expansion and Retention Program in Cooperation with Eagle Mountain Chamber of Commerce	21.01	Evaluate Federal, State, and other grant opportunities.	Economic Development
	21.02	Develop core tourism messaging in coordination with Eagle Mountain City brand development.	Economic Development
	21.03	Identify and remedy possible conflicts with tourism and wildlife corridor use.	Economic Development

Summary of Budget Changes

The city of Eagle Mountain is growing both in population and in retail and commercial. FY26 will bring online a new school, a new Wal-Mart, new construction, and continued population growth. The staffing plan increase is needed to ensure the level of service meets the needs of Eagle Mountain residents, and for the safety of the deputies.

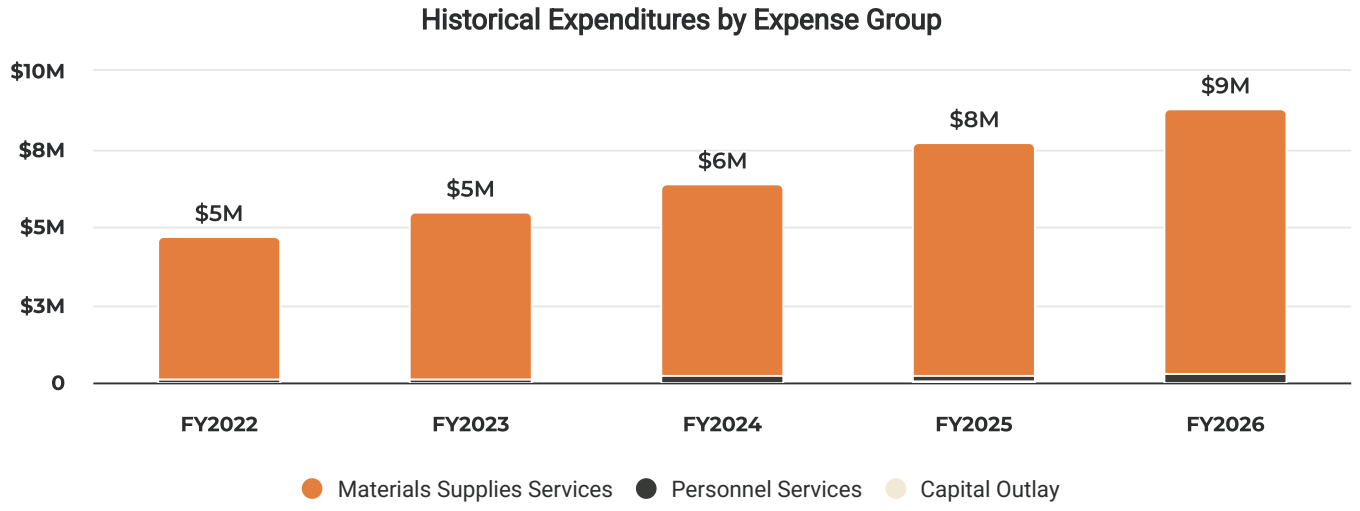
Expenditure Summary

This department has a budget of $8,789,107. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

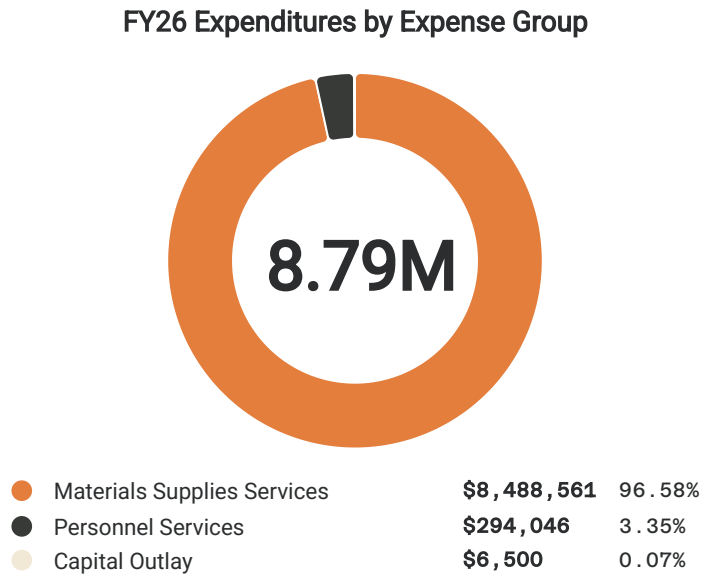


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-21-42100-1111	$52,668.78	$56,811.00	$56,811.00	$79,691.00	40.27%
Salaries - Part-Time	10-21-42100-	$106,611.04	$126,875.00	$126,875.00	$169,845.00	33.87%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Permanent	1112					
Employee Benefits (401K & 457)	10-21-42100-1300	$789.95	$3,505.00	$3,505.00	$2,391.00	-31.78%
Clothing Allowance	10-21-42100-1321	$200.00	$100.00	$100.00	$100.00	0.00%
FICA	10-21-42100-1511	$6,616.12	$7,867.00	$7,867.00	$10,531.00	33.86%
Medicare	10-21-42100-1512	$2,337.29	$2,664.00	$2,664.00	$3,619.00	35.85%
Retirement	10-21-42100-1521	$3,186.02	$2,904.00	$2,904.00	$3,276.00	12.81%
State Insurance Fund	10-21-42100-1531	$15,072.77	$3,326.00	$3,326.00	$4,496.00	35.18%
Health Insurance	10-21-42100-1541	$16,374.68	$17,303.00	$17,303.00	$17,942.00	3.69%
Dental Insurance	10-21-42100-1545	$1,326.71	$1,535.00	$1,535.00	$1,535.00	0.00%
Vision Insurance	10-21-42100-1548	$229.46	$251.00	$251.00	$251.00	0.00%
Long Term Disability	10-21-42100-1561	$274.12	$300.00	$300.00	$369.00	23.00%
Total Personnel Services		$205,686.94	$223,441.00	$223,441.00	$294,046.00	31.60%
Materials Supplies Services						
Dues & Memberships	10-21-42100-2121	-	$90.00	$90.00	$90.00	0.00%
Travel & Training	10-21-42100-2321	-	$2,600.00	$2,600.00	$2,600.00	0.00%
Animal Control	10-21-42100-4410	$52,619.00	$64,078.00	$64,078.00	$70,500.00	10.02%
Contract Services	10-21-42100-4520	$5,863,418.32	$6,925,582.00	$6,925,582.00	$7,846,278.00	13.29%
Dispatch Services	10-21-42100-	$260,513.12	$408,705.00	$408,705.00	$505,993.00	23.80%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	4525					
Professional & Technical Servi	10-21-42100-4531	-	-	-	$100.00	-
Misc - Services & Supplies	10-21-42100-5002	$3,175.13	$6,000.00	$6,000.00	$6,000.00	0.00%
Emergency Management	10-21-42100-5230	$2,239.25	$4,000.00	$4,000.00	$4,000.00	0.00%
CERT Training	10-21-42100-5235	$1,957.00	$2,000.00	$2,000.00	$2,000.00	0.00%
Rad Women	10-21-42100-5859	$3,891.45	$9,353.00	$9,353.00	$6,000.00	-35.85%
RadKids	10-21-42100-5860	$464.00	$3,000.00	$3,000.00	$3,000.00	0.00%
Communities That Care Program	10-21-42100-5861	-	$7,000.00	$7,000.00	$7,000.00	0.00%
DUI Blitzes w/ Alcohol Tax Fnd	10-21-42100-5862	-	$32,000.00	$32,000.00	$35,000.00	9.38%
Professional & Technical Servi	16-51-42100-4531	-	$10,000.00	$10,000.00	-	-100.00%
Total Materials Supplies Services		$6,188,277.27	$7,474,408.00	$7,474,408.00	$8,488,561.00	13.57%
Capital Outlay						
Emergency Management Equipment	10-21-42100-7415	$11,221.64	$36,500.00	$36,500.00	$6,500.00	-82.19%
Total Capital Outlay		$11,221.64	$36,500.00	$36,500.00	$6,500.00	-82.19%
Total Expenditures		**$6,405,185.85**	**$7,734,349.00**	**$7,734,349.00**	**$8,789,107.00**	**13.64%**

Department Description

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

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
176 GRAMA Requests Processed						✓
123 Agreements Executed						✓
45 Ordinances Processed and Codified						✓
86 Resolutions Processed						✓
51 Public Notices Posted						✓
38 Insurance Claims Processed						✓
250 Notarizations, a free service we offer to our residents						✓
41 Plats Recorded						✓
Arranged for 29 Interments						✓
Sold 62 Burial Spaces (559 total spaces sold)						✓
Sold 214.81 acre-feet of CWP Water Rights, totaling $3,942,048.51						✓

Collected and Receipted $24,800.00 in Recording Fees						✓
Collected and Receipted $723,831.72 in Inspection Fees						✓
Collected and Receipted $2,020,261.23 in Subdivision Bond Escrow Payments						✓
Collected and Receipted $3,279,722.09 in Park Escrow and Fee-in-lieu Payments						✓
Collected and Receipted $1,410,195.85 in Streetlight Fees						✓
Processed $580,500.00 in Park and Landscape Bond Releases						✓
Processed $1,850,974.44 in Subdivision Bond Releases						✓
Coordinated 27 City Council Meetings, 20 Planning Commission Meetings, and 2 Administrative Code Enforcement Hearings						✓
Hired new City Recorder						✓
Added two additional notaries in the Recorder's Office, expanding customer service						✓

Department Challenges

- Gremlins and afterhours support
- Electronic records management
- Rapid growth

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Meeting deadlines						✓	FY 26
More training						✓	FY 26
Enhancing internal and external communications						✓	FY 26
Streamlining processes						✓	FY 26
Improving records management						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Meeting statutory requirements		Yes	Yes	Yes

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
GRAMA requests processed		120	176	
Public notices posted		49	51	
Ordinances processed and codified		53	45	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

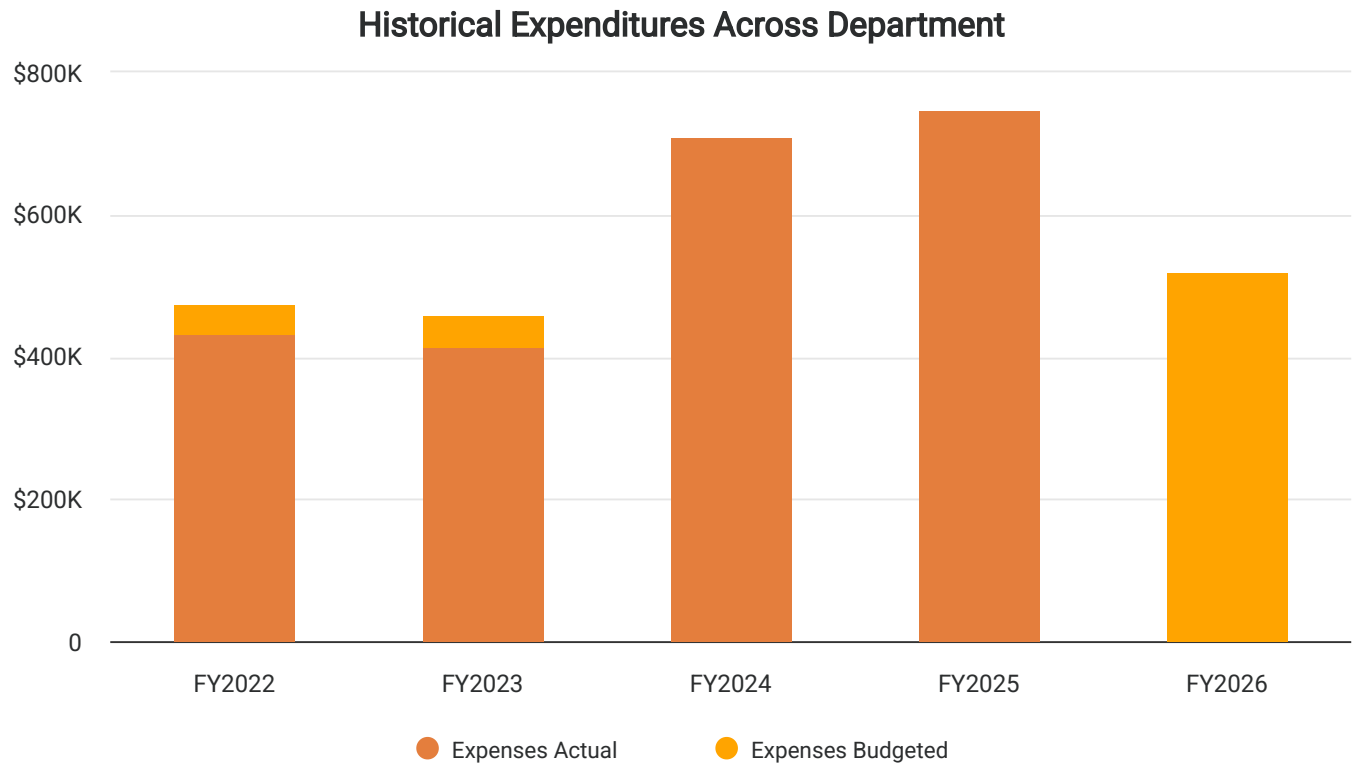
Objectives	Action Items		Department / Division Assigned
Continuous Recordation Process Improvement	27.01	Initiate a program of regular audits of departmental processes to identify areas for improvement.	City Recorder
	27.02	Participate in professional development and training to stay updated on best practices in record management.	City Recorder

Summary of Budget Changes

This department made some organizational changes in FY 2025, such as hiring a city recorder. This budget supports the continuation of maintenance of personnel and operational costs for this department.

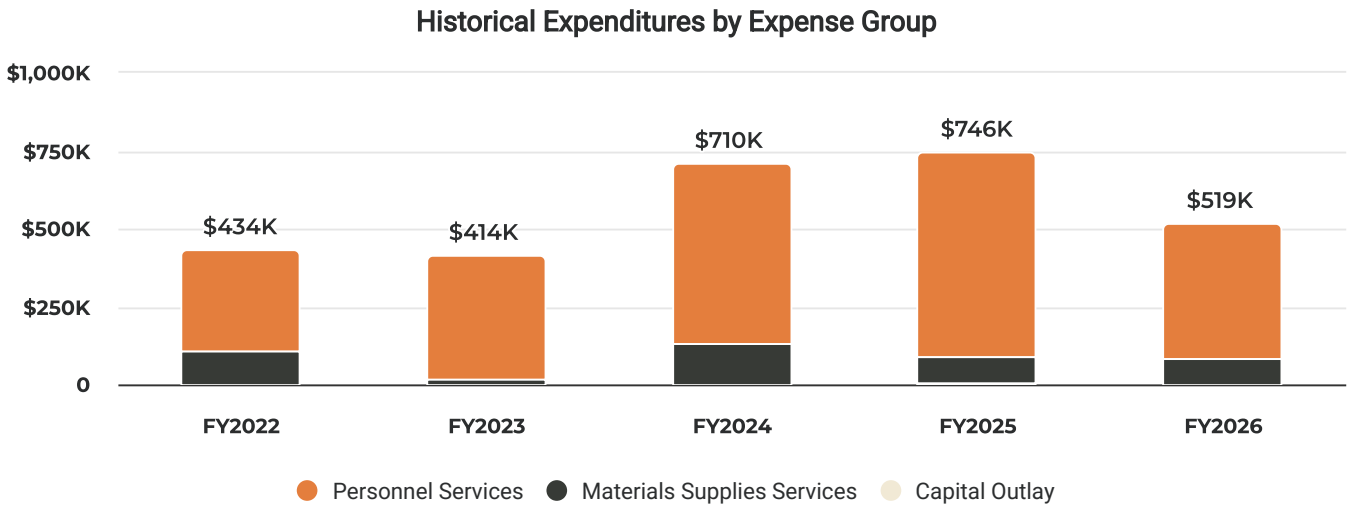
Expenditure Summary

This department has a budget of $519,180. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

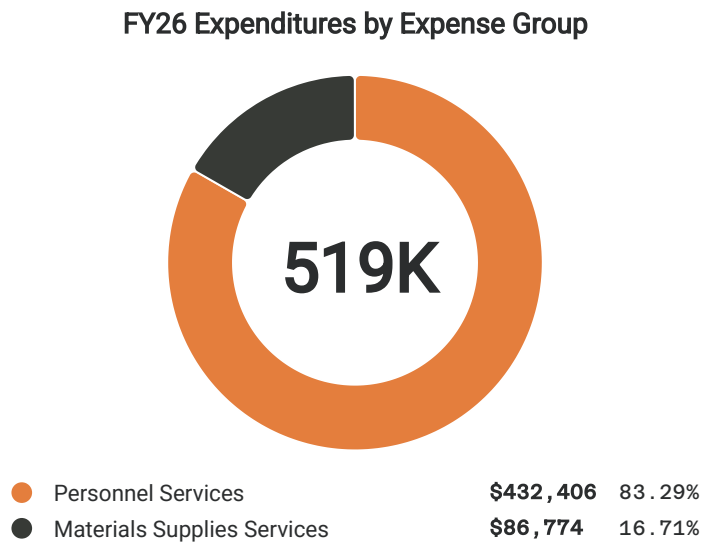


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-11-41110-1111	$375,533.90	$420,354.00	$420,354.00	$285,961.00	-31.97%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Salaries - Part-Time Permanent	10-11-41110-1112	$55,478.69	$72,099.00	$72,099.00	$31,450.00	-56.38%
Overtime	10-11-41110-1211	$601.16	$1,000.00	$1,000.00	$1,000.00	0.00%
Car Allowance	10-11-41110-1242	$750.00	-	-	-	-
Employee Benefits (401K & 457)	10-11-41110-1300	$18,395.92	$22,369.00	$22,369.00	$13,785.00	-38.37%
Clothing Allowance	10-11-41110-1321	$1,300.00	$938.00	$938.00	$500.00	-46.70%
FICA	10-11-41110-1511	$3,512.79	$4,472.00	$4,472.00	$1,950.00	-56.40%
Medicare	10-11-41110-1512	$6,366.07	$7,142.00	$7,142.00	$4,604.00	-35.54%
Retirement	10-11-41110-1521	$62,233.66	$69,413.00	$69,413.00	$44,314.00	-36.16%
State Insurance Fund	10-11-41110-1531	$238.61	$1,308.00	$1,308.00	$379.00	-71.02%
Health Insurance	10-11-41110-1541	$48,657.22	$51,704.00	$51,704.00	$44,599.00	-13.74%
Dental Insurance	10-11-41110-1545	$5,297.55	$4,687.00	$4,687.00	$2,394.00	-48.92%
Vision Insurance	10-11-41110-1548	$948.16	$814.00	$814.00	$407.00	-50.00%
Long Term Disability	10-11-41110-1561	$1,783.97	$2,275.00	$2,275.00	$1,063.00	-53.27%
Total Personnel Services		$581,097.70	$658,575.00	$658,575.00	$432,406.00	-34.34%
Materials Supplies Services						
Dues Subscriptions & Memberships	10-11-41110-2121	$1,452.50	$2,000.00	$2,000.00	$2,425.00	21.25%
Public Notices	10-11-41110-2211	-	$2,000.00	$2,000.00	$2,000.00	0.00%
Travel & Training	10-11-41110-2321	$1,545.77	$13,000.00	$13,000.00	$10,800.00	-16.92%
Meetings	10-11-41110-2369	$287.04	$600.00	$600.00	$600.00	0.00%
Office Expense & Supplies	10-11-41110-2411	$8.99	-	-	$4,000.00	-
Property Taxes	10-11-41110-4138	$235.90	$4,000.00	$4,000.00	$4,000.00	0.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Recording Fees	10-11-41110-4139	$2,371.45	$7,000.00	$7,000.00	$8,000.00	14.29%
Computer Software & Maintenance	10-11-41110-4261	-	$22,000.00	$22,000.00	$22,200.00	0.91%
Administrative Cost	10-11-41110-4530	-	-	-	-$146,751.00	-
Professional & Technical Servi	10-11-41110-4531	$18,976.10	$19,000.00	$19,000.00	$19,000.00	0.00%
Record Transcription Services	10-11-41110-4532	-	$2,000.00	$2,000.00	$2,000.00	0.00%
Elections	10-11-41110-4950	$108,193.31	$500.00	$500.00	$150,000.00	29,900.00%
Risk Management	10-11-41110-5010	-	$7,345.00	$7,345.00	$8,500.00	15.72%
Total Materials Supplies Services		$133,071.06	$79,445.00	$79,445.00	$86,774.00	9.23%
Capital Outlay						
Office Equipment	10-11-41110-7411	-	$8,000.00	$8,000.00	-	-100.00%
Total Capital Outlay		-	$8,000.00	$8,000.00	-	-100.00%
Total Expenditures		**$714,168.76**	**$746,020.00**	**$746,020.00**	**$519,180.00**	**-30.41%**

Department Description

The Recreation Division—a part of the Public Works Department—provides various sports for youth and adults. The Recreation Division provides and coordinates a variety of sports for both youth and adults. Listed below are the sports currently offered by the City or community partners:

- Softball/Baseball
- Basketball
- Football
- Soccer
- Soccer Camps
- Track and Field
- Cross Country
- Pickleball
- Snapology (STEM-based educational programs for youth)

Mission Statement

To provide high-quality, organized, and safe recreational activities for all Eagle Mountain City residents as efficiently and effectively as possible while maintaining and improving athletic fields to support current and future programs.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Expanded Junior Jazz Basketball to Include High School Age Groups						✓
Increased Aeration and Maintenance on Athletic Fields					✓	✓
Added Snapology STEM-Based Youth Program			✓			✓
Completed Installation of the Final Disc Golf Basket						✓
Hosted Additional Youth Fastpitch Softball Tournaments						✓
Increased Participation in Youth and Adult Recreation Programs			✓			✓

Department Challenges

- City Growth: As Eagle Mountain continues to expand, we are experiencing increasing challenges with facility availability and space constraints for our core programs, including baseball, soccer, and basketball. With the rapid growth, we are also running out of suitable field space to accommodate these programs, making it difficult to meet current and future demand. Additionally, there is a rising interest in supplementary activities such as dance, yoga, and after school programs. While some of these can be accommodated by renting school facilities, doing so results in additional costs that would need to be passed on to residents.
- Staffing Needs: Community interest in new sports programs such as flag football and ultimate frisbee, both for youth and adults continues to grow. However, adding these programs requires additional staffing, which remains a challenge with current resources. Expanding program offerings without adequate personnel could impact the quality and efficiency of existing recreation services.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Professional Development & Staff Training Ensure all recreation staff receive ongoing training to stay current with industry trends, enhance program delivery, and prepare for future program expansions. Invest in workshops and certifications to improve staff expertise in recreation management, youth programming, and sports administration.						✓	FY 26
Strengthening Community Outreach & Communication Improve communication strategies to ensure participants stay informed about program updates, registration deadlines, and upcoming events. Enhance digital engagement through social media, email notifications, and website improvements to better serve residents.						✓	FY 26
Expansion of Recreational Programs & Facility Utilization Introduce new recreational opportunities tailored to both youth and adults based on community interest and demand. Optimize the use of available fields and facilities to accommodate increasing program participation and identify solutions for future space constraints.			✓			✓	FY 26
Certifications & Specialized Training for Program Enhancement Encourage staff to pursue professional certifications in areas such as youth sports management, field maintenance best practices, and safety compliance. Provide specialized training to ensure high-quality recreational programming and enhanced maintenance of city facilities.					✓	✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Percentage of resident's interest in participating in sports and recreation programs		50%	50%	55%
Percentage of participants who return for subsequent sessions or programs		50%	50%	60%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of adult individual league		3	3	4
Number of adult teams sports		41	41	42
Number of youth programs		3	3	4
Number of youth participants		1,505	1,505	1,600
Number of outsourced programs		2	2	2
Number of tournaments hosted		3	3	1
Number of teams per tournament		20+	20+	20+

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

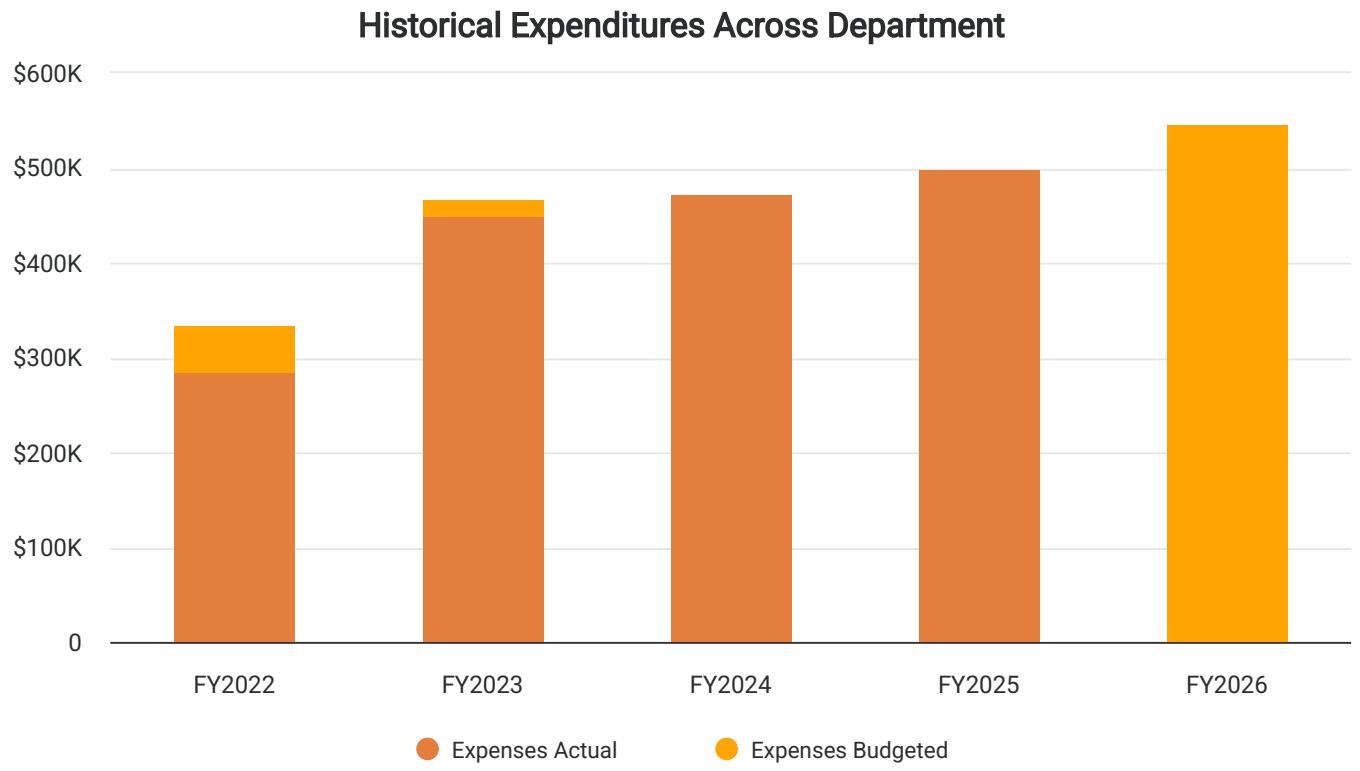
Objectives	Action Items		Department / Division Assigned
Optimize events and recreation opportunities in the community	36.01	Evaluate level of service for sports and recreation programs for residents in the community.	Recreation
	36.03	As needed, create more age-appropriate recreational programs and events.	Recreation

Summary of Budget Changes

The FY26 budget adjustments support the continued growth of recreation programs, increased participation, and expanded facility maintenance needs. Funding will focus on program coordination, field upkeep, and completing strategic objectives like evaluating service levels and adding new programs. These investments ensure Eagle Mountain's recreation services remain high-quality and accessible to the community.

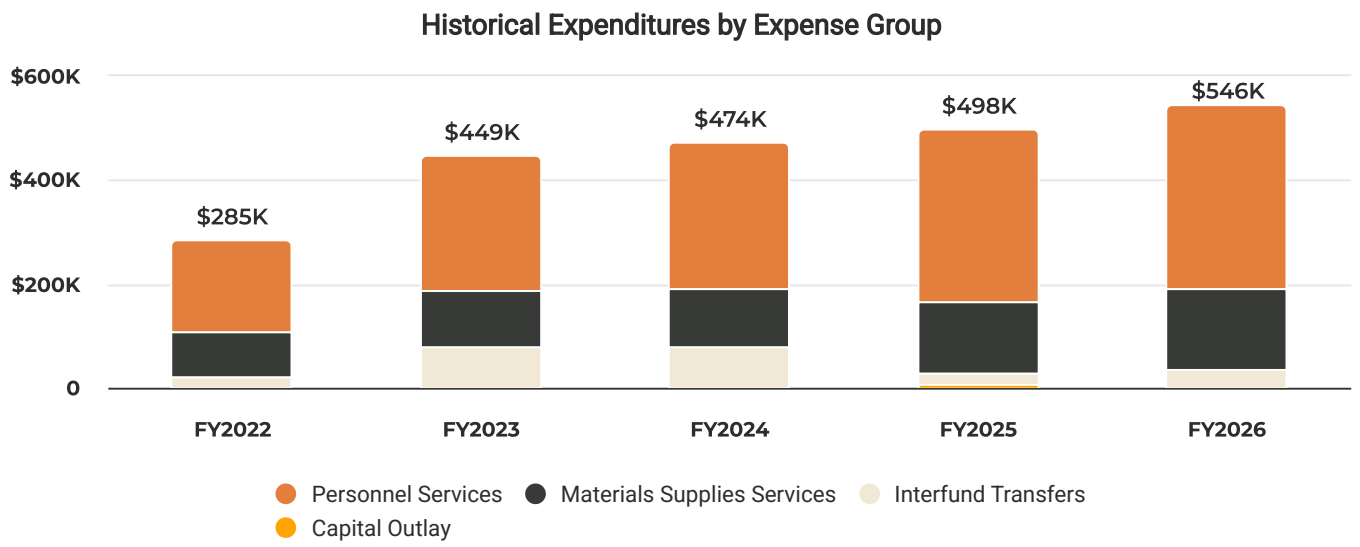
Expenditure Summary

This department has a budget of $546,008. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



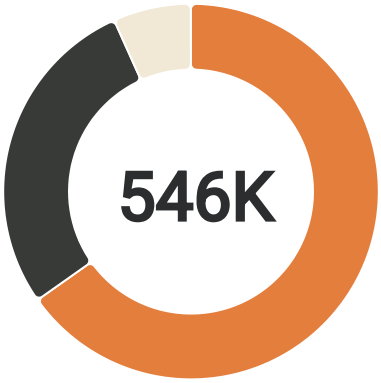
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Personnel Services	$356,069	65.21%
Materials Supplies Services	$153,360	28.09%
Interfund Transfers	$36,579	6.70%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	10-18-41940-1111	$160,940.41	$173,826.00	$173,826.00	$188,949.00	8.70%
Salaries Recreation - Part Tim	10-18-41940-1112	$22,549.25	$47,502.00	$47,502.00	$56,160.00	18.23%
Overtime	10-18-41940-1211	$4,128.25	$7,000.00	$7,000.00	$7,000.00	0.00%
Employee Benefits (410K & 457)	10-18-41940-1300	$10,267.56	$10,780.00	$10,780.00	$11,695.00	8.49%
Clothing Allowance	10-18-41940-1321	$943.75	$628.00	$628.00	$633.00	0.80%
FICA	10-18-41940-1511	$1,398.05	$2,946.00	$2,946.00	$3,500.00	18.81%
Medicare	10-18-41940-1512	$2,783.74	$3,212.00	$3,212.00	$3,561.00	10.87%
Retirement	10-18-41940-1521	$28,922.70	$28,653.00	$28,653.00	$29,675.00	3.57%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Workers Compensation	10-18-41940-1531	$2,617.37	$3,964.00	$3,964.00	$4,334.00	9.33%
Health Insurance	10-18-41940-1541	$42,479.17	$47,640.00	$47,640.00	$45,172.00	-5.18%
Dental Insurance	10-18-41940-1545	$3,250.07	$3,630.00	$3,630.00	$3,707.00	2.12%
Vision Insurance	10-18-41940-1548	$574.99	$603.00	$603.00	$616.00	2.16%
Long Term Disability	10-18-41940-1561	$891.77	$900.00	$900.00	$1,067.00	18.56%
Total Personnel Services		$281,747.08	$331,284.00	$331,284.00	$356,069.00	7.48%
Materials Supplies Services						
Dues Subscriptions, Membership	10-18-41940-2121	$175.00	$800.00	$800.00	$820.00	2.50%
Travel & Training	10-18-41940-2321	$1,378.88	$7,500.00	$7,500.00	$7,500.00	0.00%
Equipment Supplies & Maint.	10-18-41940-2513	$4,714.43	$6,000.00	$6,000.00	$6,000.00	0.00%
Computer Software & Maint.	10-18-41940-4261	-	-	-	$2,000.00	-
Professional & Technical Servi	10-18-41940-4531	$2,240.00	$3,240.00	$3,240.00	$1,240.00	-61.73%
Equipment Rental/Lease	10-18-41940-4811	-	-	-	$5,000.00	-
Youth Sports	10-18-41940-5711	$98,280.04	$104,000.00	$104,000.00	$114,000.00	9.62%
Adult Sports	10-18-41940-5712	$7,643.02	$16,800.00	$16,800.00	$16,800.00	0.00%
Total Materials Supplies Services		$114,431.37	$138,340.00	$138,340.00	$153,360.00	10.86%
Capital Outlay						
Equipment	10-18-41940-7410	-	$7,500.00	$7,500.00	-	-100.00%
Total Capital Outlay		-	$7,500.00	$7,500.00	-	-100.00%
Interfund Transfers						

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Due To Fleet Fund	10-18-41940-9154	$78,261.00	$20,928.00	$20,928.00	$36,579.00	74.78%
Total Interfund Transfers		$78,261.00	$20,928.00	$20,928.00	$36,579.00	74.78%
Total Expenditures		**$474,439.45**	**$498,052.00**	**$498,052.00**	**$546,008.00**	**9.63%**

Department Description

The Special Events Division—which is directed by the Public Works Department—responsible for organizing and hosting recreational and community-centered events throughout the year. The Special Events Department plans the City's annual celebration—Pony Express Days—in addition to the annual Easter Egg Hunt, Summer Bash and Laser Show, Halloween Town, and Christmas Village, along with smaller events that may differ year to year.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Successfully Implemented five new community events, including a clothing swap and the launch of a food truck rally night						✓
The department has successfully completed more than 20 certificate-based continuing education training courses.						✓
Successfully launched Teen TechnaBLAST, a STEM and career-focused event designed for teens in the community. This initiative is planned as an annual event, with the goal of fostering growth and engagement through active participation from local teens.						✓
With the crossing guard team now integrated into the Events Department, we have fostered unity through strong team leadership and enhanced their capabilities by providing additional training sessions and safety equipment.						✓
Continuously explore innovative strategies to enhance current events, create new community events, focus on inclusivity, and ensure adaptive accommodations can be met at each community event.			✓			✓

Department Challenges

- Staffing during big events
- Parade staffing and vehicles (golf carts/atv's) to get around quickly
- Need an additional vehicle for the growing department

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Enhance current events by adding a new element or slightly changing an aspect of current events to keep up with the trends and attract residents.			✓			✓	FY 27
Bring more adaptive programming to the city by working with other departments to accomplish this in different areas.						✓	FY 28
Ongoing education and training seminars for staff.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Provide feedback opportunities at every event or activity		100%	100%	100%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of new events		5	5	5

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

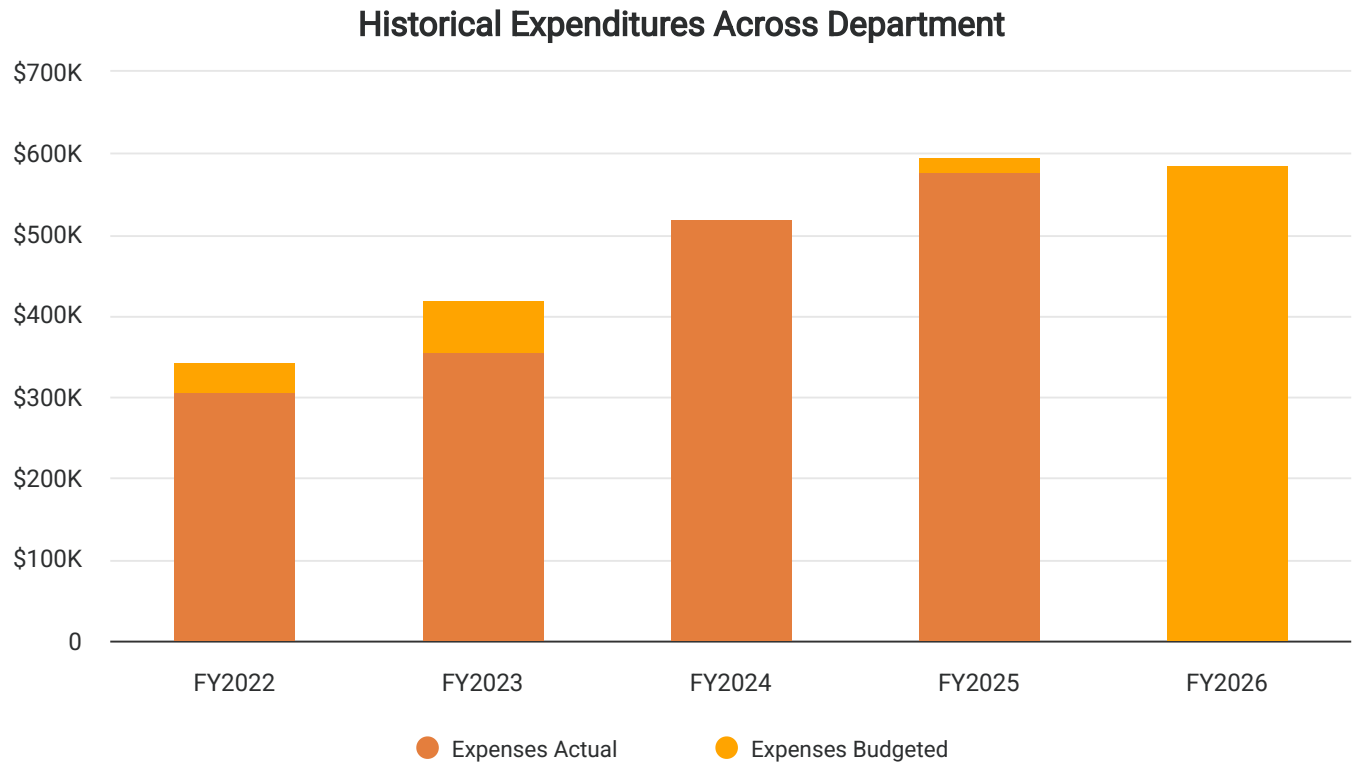
Objectives	Action Items		Department / Division Assigned
Optimize events and recreation opportunities in the community	36.02	Evaluate the need for additional events in the community or growth of current events.	Special Events

Summary of Budget Changes

The changes this year are for increases due to inflation costs, residential growth, and funds for new event growth for the community.

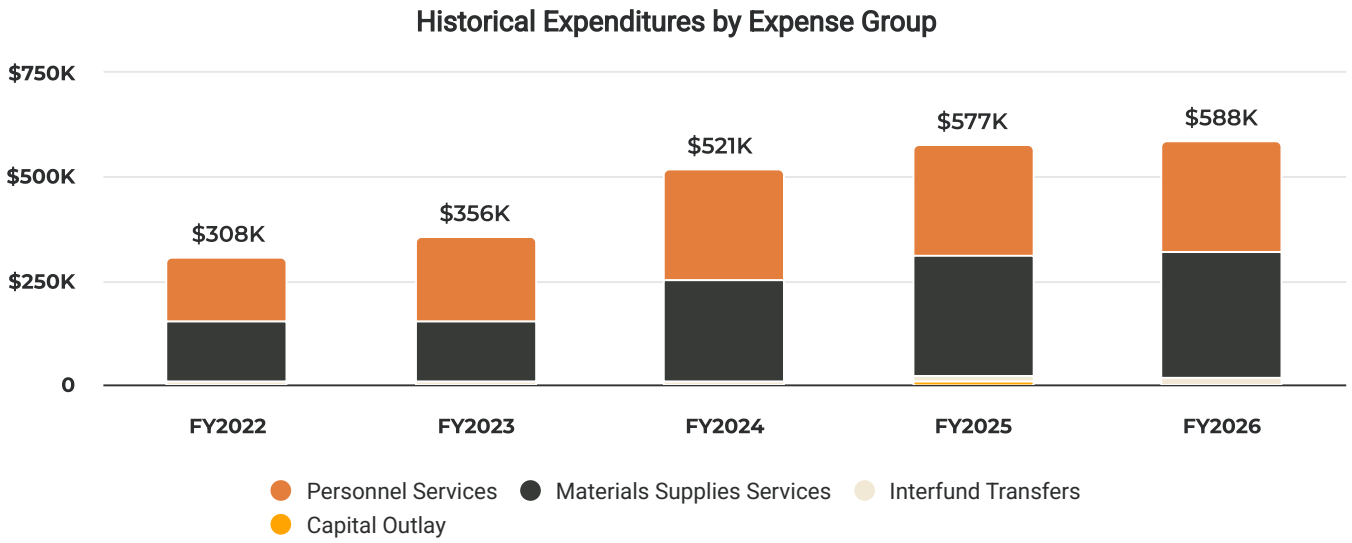
Expenditure Summary

This department has a budget of $587,835. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

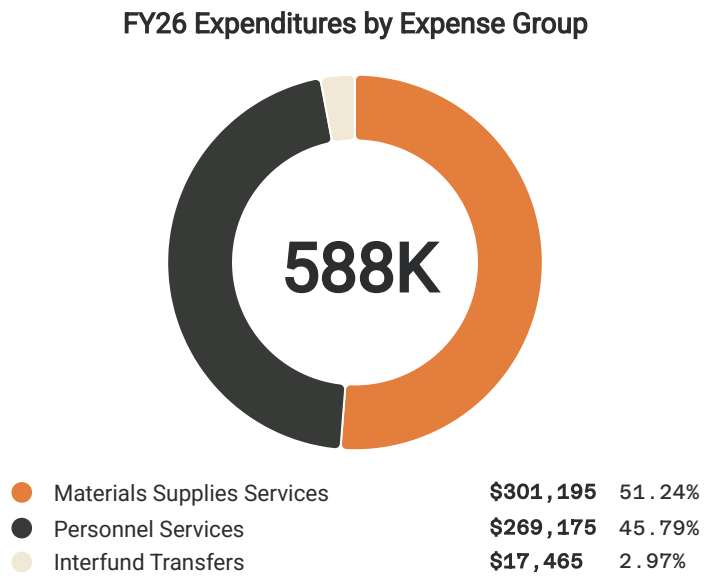


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Salaries - Full-Time Permanent	10-18-41990-1111	$158,492.22	$164,933.00	$164,933.00	$172,198.00	4.40%
Salaries PT	10-18-41990-1112	$2,243.81	-	-	-	-
Overtime	10-18-41990-1211	$23,944.44	$15,000.00	$15,000.00	$15,000.00	0.00%
Employee Benefits (401K & 457)	10-18-41990-1300	$6,386.72	$6,271.00	$6,271.00	$6,447.00	2.81%
Clothing Allowance	10-18-41990-1321	$1,364.50	$914.00	$914.00	$919.00	0.55%
FICA	10-18-41990-1511	$140.03	-	-	-	-
Medicare	10-18-41990-1512	$2,803.47	$2,394.00	$2,394.00	$2,499.00	4.39%
Retirement	10-18-41990-1521	$28,848.28	$25,176.00	$25,176.00	$25,928.00	2.99%
State Insurance Fund	10-18-41990-1531	$1,816.68	$2,944.00	$2,944.00	$3,016.00	2.45%
Health Insurance	10-18-41990-1541	$42,223.95	$42,783.00	$42,783.00	$39,170.00	-8.44%
Dental Insurance	10-18-41990-1545	$2,865.85	$3,160.00	$3,160.00	$2,561.00	-18.96%
Vision Insurance	10-18-41990-1548	$496.51	$518.00	$518.00	$436.00	-15.83%
Long Term Disability	10-18-41990-1561	$843.62	$880.00	$880.00	$1,001.00	13.75%
Total Personnel Services		$272,470.08	$264,973.00	$264,973.00	$269,175.00	1.59%
Materials Supplies Services						
Dues and Subscriptions	10-18-41990-2121	$1,196.00	-	-	-	-
Travel and Training	10-18-41990-2321	$681.00	$7,000.00	$7,000.00	$7,000.00	0.00%
Meetings	10-18-41990-2369	-	-	-	$1,500.00	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Equipment, Supplies & Maint.	10-18-41990-2513	$4,514.37	$8,000.00	$8,000.00	$8,350.00	4.37%
Professional & Technical Servi	10-18-41990-4531	-	$1,025.00	$1,025.00	$1,025.00	0.00%
Veterans Board	10-18-41990-5850	-	$2,100.00	$2,100.00	$2,100.00	0.00%
Youth Council	10-18-41990-5851	$1,000.00	$4,200.00	$4,200.00	$4,200.00	0.00%
Senior Council	10-18-41990-5852	$5,506.07	$7,000.00	$7,000.00	$8,000.00	14.29%
Special Events & Projects	10-18-41990-5856	$165,641.86	$199,000.00	$181,250.00	$199,000.00	9.79%
Pony Express Days Celebration	10-18-41990-5858	$48,297.21	$51,500.00	$51,500.00	$60,000.00	16.50%
Miss Eagle Mountain Pageant	10-18-41990-5859	$15,318.37	$10,020.00	$10,020.00	$10,020.00	0.00%
Total Materials Supplies Services		$242,154.88	$289,845.00	$272,095.00	$301,195.00	10.69%
Capital Outlay						
Equipment	10-18-41990-7410	-	$10,000.00	$47,750.00	-	-100.00%
Total Capital Outlay		-	$10,000.00	$47,750.00	-	-100.00%
Interfund Transfers						
Due To Fleet Fund	10-18-41990-9154	$9,609.00	$11,919.00	$11,919.00	$17,465.00	46.53%
Total Interfund Transfers		$9,609.00	$11,919.00	$11,919.00	$17,465.00	46.53%
Total Expenditures		**$524,233.96**	**$576,737.00**	**$596,737.00**	**$587,835.00**	**-1.49%**

Department Description

The Stormwater Division—a part of the Public Services Department—has an overall objective of ensuring that the City's public and private properties are protected against flooding.

The drain system, with 220,688 linear feet of storm drain pipe, 276 outfalls, 233 retention/detention ponds, is designed to drain excess rain and groundwater from hills, paved streets, parking lots, sidewalks, and roofs into 2,074,788 square feet of pond area maintained by the City. The city has a large municipal system that is fed by street gutters on most motorways and other parts of town that experience heavy rainfall, flooding, and regular storms. The Storm Water Department also responds to emergencies and other urgent situations such as street flooding, open manholes, and illegal dumping.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completed storm water improvements on Dugway Drive to prevent property flooding.		✓				
Increased staff and equipment to improve infrastructure maintenance and improve deficiencies.						✓

Department Challenges

- Growth of city
- Improving infrastructure deficiencies

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Identifying deficiencies in the storm water infrastructure system and improvement needs.		✓					FY 26
Storm water inspections on 50% of all applicable long term storm water management systems annually.						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Clean 20% of the system		20%	20%	20%
Inspect 20% of outfalls		20%	20%	20%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Estimated number of bags filled during bag the leaf		5,670	5,670	5,670

*New performance measures were created for FY 2025.

Legend: Strategic Goals

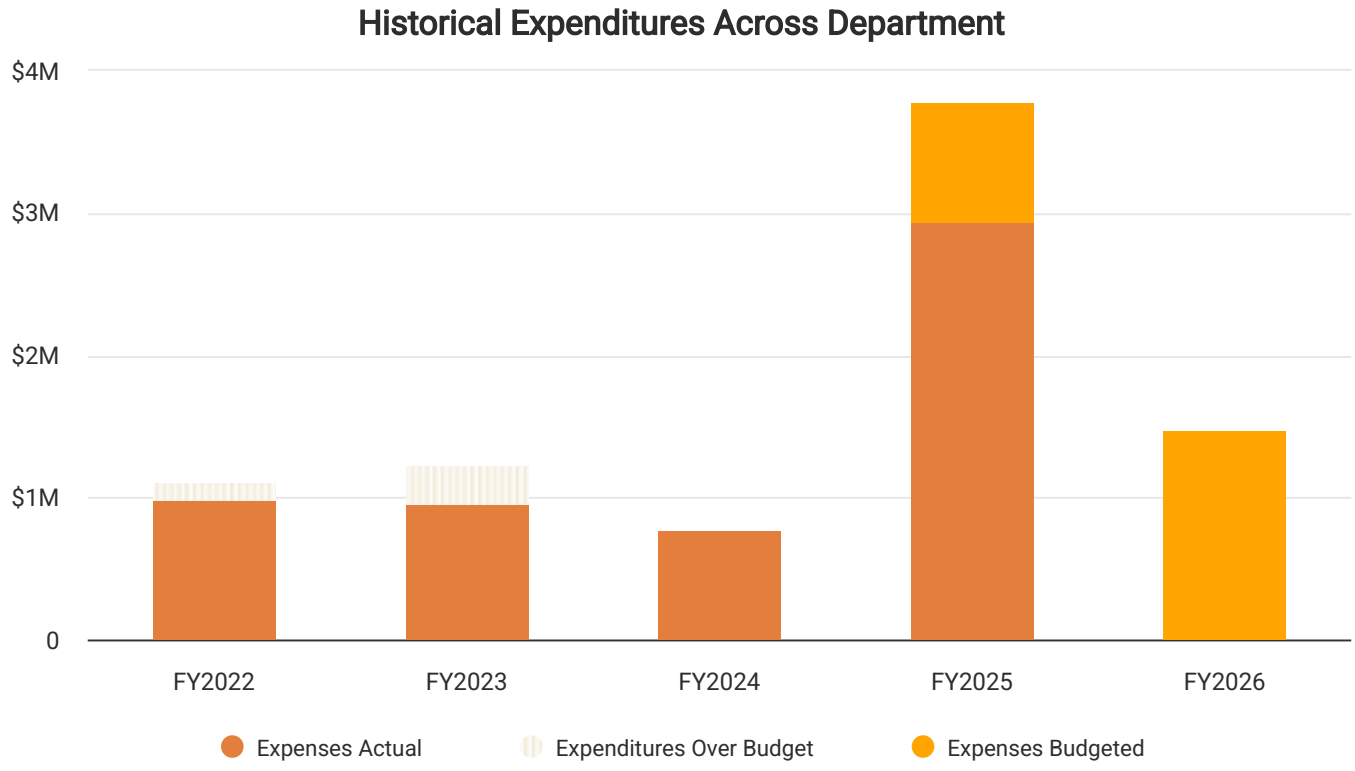
Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Summary of Budget Changes

This department has had some reorganizational changes where SWPPP inspectors are now under the Stormwater Department.

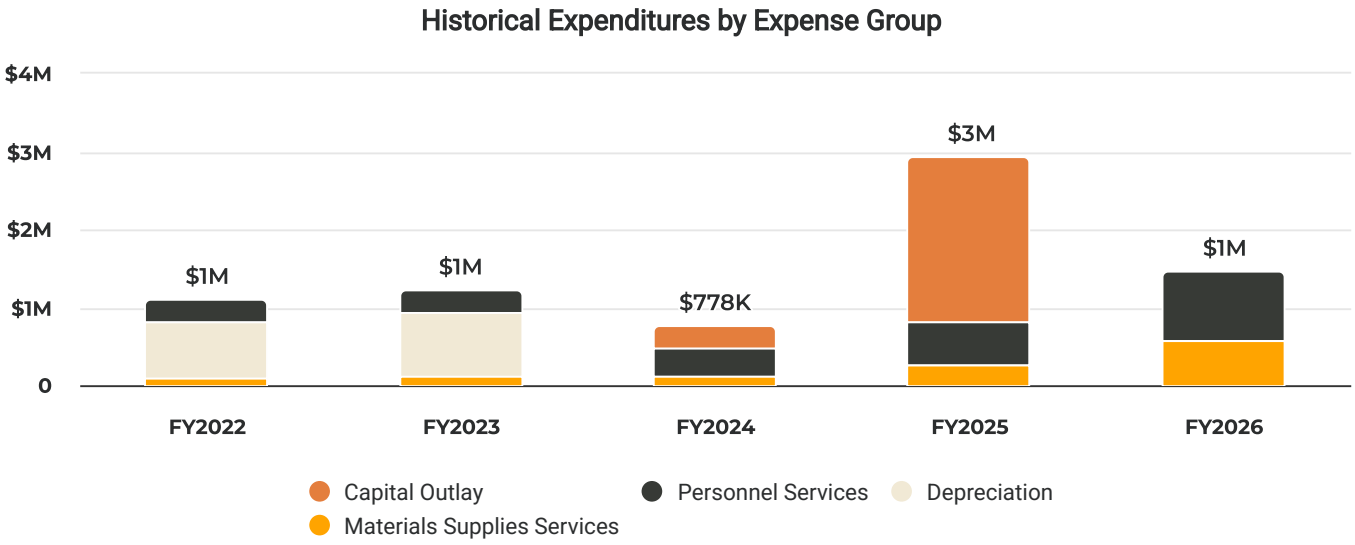
Expenditure Summary

This department has a budget of $1,472,095. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group

Personnel Services	$901,973	61.27%
Materials Supplies Services	$570,122	38.73%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - Full-Time Permanent	59-45-59000-1111	$207,239.52	$335,146.00	$335,146.00	$580,696.00	73.27%
Salaries - Part-Time Permanent	59-45-59000-1112	$4,005.00	$12,240.00	$12,240.00	-	-100.00%
Overtime	59-45-59000-1211	$23,433.97	$10,000.00	$10,000.00	$10,000.00	0.00%
Employee Benefits (401K & 457)	59-45-59000-1300	$14,639.57	$20,733.00	$20,733.00	$35,831.00	72.82%
Clothing Allowance	59-45-59000-1321	$2,015.75	$2,328.00	$2,328.00	$3,358.00	44.24%
FICA	59-45-59000-1511	$252.15	$797.00	$797.00	-	-100.00%
Medicare	59-45-59000-1512	$3,578.12	$5,037.00	$5,037.00	$8,426.00	67.28%
Retirement	59-45-59000-1521	$33,668.58	$55,971.00	$55,971.00	$90,592.00	61.86%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
State Insurance Fund	59-45-59000-1531	$2,786.73	$6,035.00	$6,035.00	$10,000.00	65.70%
Health Insurance	59-45-59000-1541	$51,940.35	$91,521.00	$91,521.00	$147,664.00	61.34%
Dental Insurance	59-45-59000-1545	$3,608.52	$7,632.00	$7,632.00	$10,429.00	36.65%
Vision Insurance	59-45-59000-1548	$628.71	$1,275.00	$1,275.00	$1,711.00	34.20%
Long Term Disability	59-45-59000-1561	$1,079.45	$2,244.00	$2,244.00	$3,266.00	45.54%
Total Personnel Services		$348,876.42	$550,959.00	$550,959.00	$901,973.00	63.71%
Materials Supplies Services						
Developer Impact Fee Reimb.	17-51-59000-6310	$40,048.31	-	-	-	-
Dues Subscriptions & Membershi	59-45-59000-2121	$6,361.00	$3,361.00	$3,361.00	$7,500.00	123.15%
Travel & Training	59-45-59000-2321	$975.00	$4,875.00	$4,875.00	$13,650.00	180.00%
Meetings	59-45-59000-2369	$43.63	$300.00	$300.00	$600.00	100.00%
Equipment Supplies & Maintenan	59-45-59000-2513	$27,640.56	$30,000.00	$30,000.00	$40,000.00	33.33%
Stormdrain Maintenance	59-45-59000-2514	$23,582.07	$89,255.00	$89,255.00	$100,000.00	12.04%
Public Education & Outreach	59-45-59000-2520	$1,227.00	$2,500.00	$2,500.00	$2,500.00	0.00%
Utilities	59-45-59000-3111	-	$3,600.00	$3,600.00	$3,600.00	0.00%
Computer Software & Maint.	59-45-59000-4261	-	$11,545.00	$11,545.00	$12,123.00	5.01%
Collar Maintenance	59-45-59000-4394	-	$4,000.00	$4,000.00	$4,000.00	0.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Administrative Cost	59-45-59000-4530	-	-	-	$350,899.00	-
Professional & Technical Servi	59-45-59000-4531	$3,499.50	$81,000.00	$81,000.00	$4,000.00	-95.06%
Equipment Rental/Lease (Non-Pu	59-45-59000-4811	$17,386.85	$22,750.00	$22,750.00	$22,750.00	0.00%
Bad Debt Expense	59-45-59000-6000	$1.23	-	-	-	-
Insurance & Surety Bonds	59-45-59000-6211	$9,908.64	$8,500.00	$8,500.00	$8,500.00	0.00%
Total Materials Supplies Services		$130,673.79	$261,686.00	$261,686.00	$570,122.00	117.86%
Depreciation						
Depreciation	59-45-59000-5999	$881,924.59	-	$647,362.00	-	-100.00%
Total Depreciation		$881,924.59	-	$647,362.00	-	-100.00%
Capital Outlay						
Capital Outlay	17-51-59000-7000	$288,737.00	$515,000.00	$515,000.00	-	-100.00%
Old Airport Road Phase 2	17-81-59000-7026	-	$999,000.00	$999,000.00	-	-100.00%
Midvalley Road Extension	17-81-59000-7046	-	$501,300.00	$501,300.00	-	-100.00%
Equipment	59-45-59000-7410	-	$115,000.00	$315,000.00	-	-100.00%
Total Capital Outlay		$288,737.00	$2,130,300.00	$2,330,300.00	-	-100.00%
Total Expenditures		**$1,650,211.80**	**$2,942,945.00**	**$3,790,307.00**	**$1,472,095.00**	**-61.16%**

Department Description

The Streets Division—which functions under the Public Services Department—does its own pavement repairs on small to medium projects, including pothole and patch repairs, crack sealing, signage installation and repair, snow removal, sidewalks, curb and gutter, striping, and street sweeping. Large projects, such as roto-mills, slurry, and overlays are contracted out. The Streets Division is responsible for the maintenance and repair of all City streets.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Fiber communications installed to all city traffic signals.		✓				✓
Chip seal project that includes Pony Express Parkway, Pole Canyon Road, and Virtual Lane.		✓				✓
Implemented first phase of asset software.				✓		✓

Department Challenges

Rapid growth

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Continue staff and data collection for city asset software.						✓	FY 26
Connect traffic cameras to 5 major traffic signal intersections.		✓				✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Surface treatment (spray applied, slurry seals, micro surface, chip seal) done on 20% of the		20%	20%	20%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Sweep each subdivision at least once a year		*New	100%	100%
Number of main street swept annually		*New	4	4
Percentage of GIS data collected for city assets		*New	20%	20%

*New performance measures were created for FY 2025.

Legend: Strategic Goals

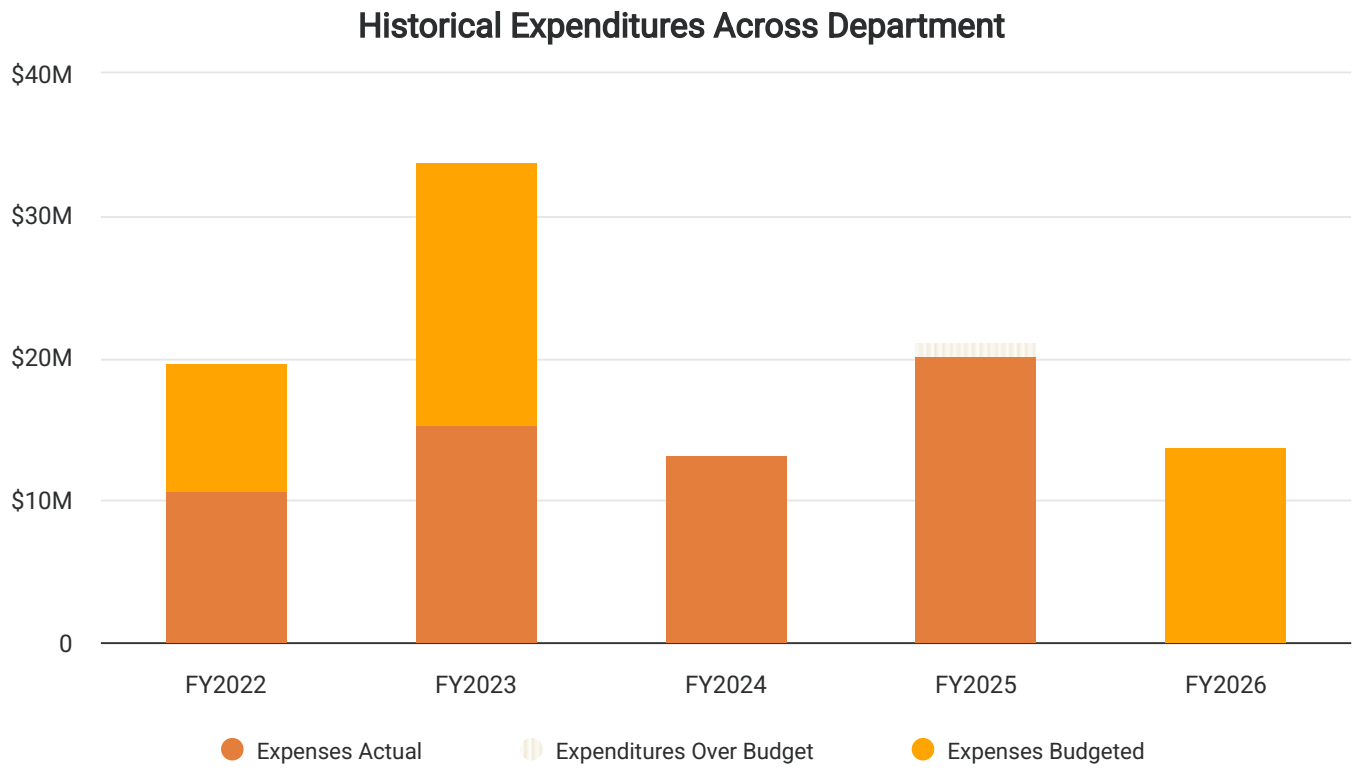
Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Summary of Budget Changes

This budget is to maintain the current level of service. Some equipment requests will go forward with this budget.

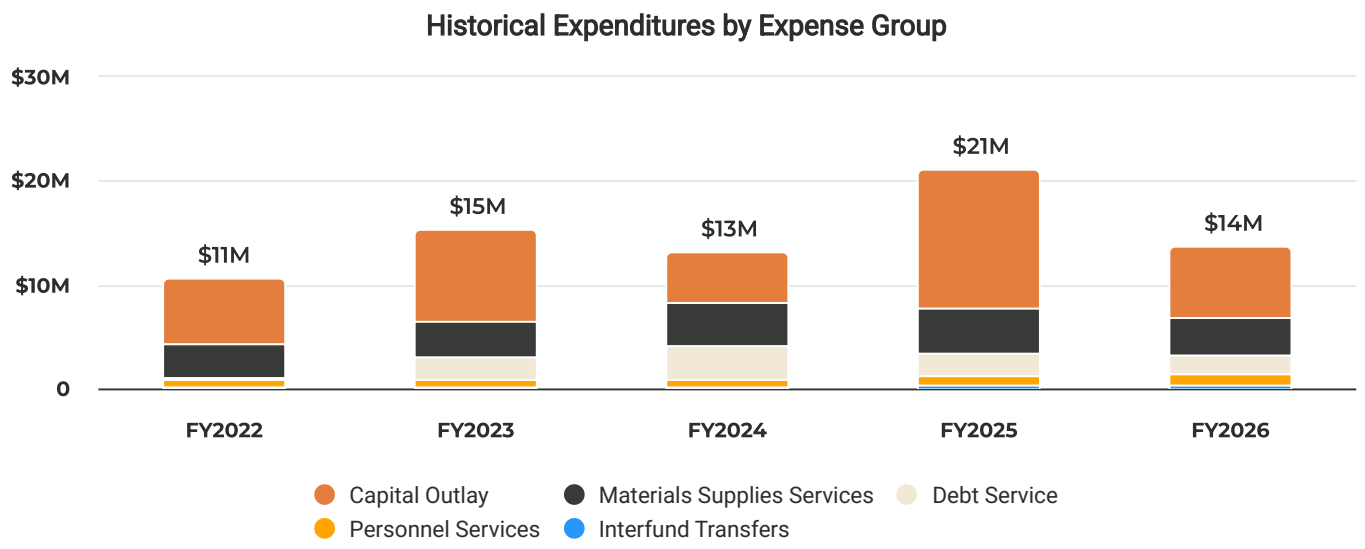
Expenditure Summary

This department has a budget of $13,758,196. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

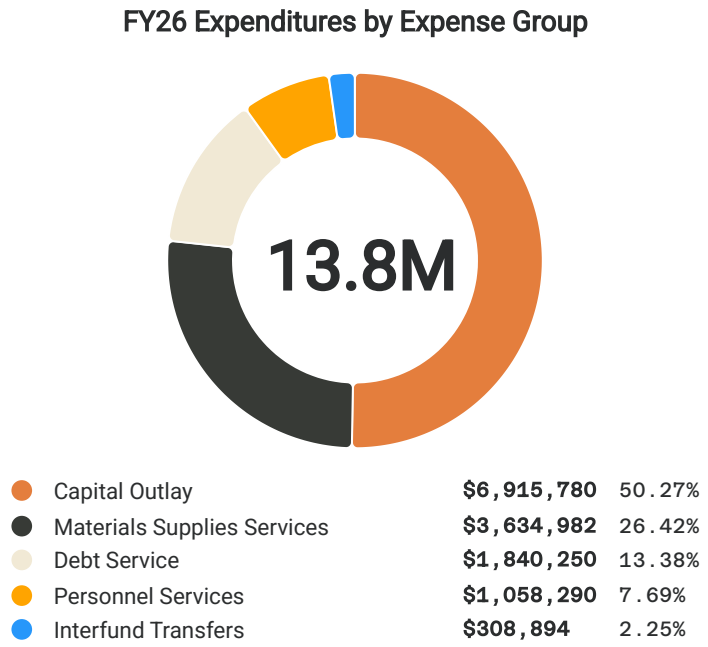


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Personnel Services					
Salaries - Full-Time Permanent	10-41-44100-1111	$425,841.05	$598,700.00	$598,700.00	$665,287.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Salaries - Part-Time Permanent	10-41-44100-1112	$1,128.75	$33,618.00	$33,618.00	$33,286.00
Overtime	10-41-44100-1211	$22,269.02	$25,000.00	$25,000.00	$25,000.00
Employee Benefits (401K & 457)	10-41-44100-1300	$23,912.76	$35,101.00	$35,101.00	$30,068.00
Clothing Allowance	10-41-44100-1321	$4,381.50	$4,237.00	$4,237.00	$4,267.00
FICA	10-41-44100-1511	$69.98	$2,086.00	$2,086.00	$2,064.00
Medicare	10-41-44100-1512	$6,746.33	$9,174.00	$9,174.00	$10,138.00
Retirement	10-41-44100-1521	$74,977.82	$97,140.00	$97,140.00	$101,316.00
State Insurance Fund	10-41-44100-1531	$6,297.01	$10,017.00	$10,017.00	$13,566.00
Health Insurance	10-41-44100-1541	$103,472.46	$179,023.00	$179,023.00	$154,921.00
Dental Insurance	10-41-44100-1545	$7,531.70	$13,999.00	$13,999.00	$12,593.00
Vision Insurance	10-41-44100-1548	$1,318.19	$2,303.00	$2,303.00	$2,099.00
Long Term Disability	10-41-44100-1561	$2,229.07	$4,161.00	$4,161.00	$3,685.00
Total Personnel Services		$680,175.64	$1,014,559.00	$1,014,559.00	$1,058,290.00
Materials Supplies Services					
Travel & Training	10-41-44100-2321	$1,500.00	$10,200.00	$10,200.00	$10,200.00
Meetings	10-41-44100-2369	$23.99	$600.00	$600.00	$600.00
Equipment Supplies and Mainten	10-41-44100-2513	$90,055.16	$72,000.00	$72,000.00	$77,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Utilities (Gas Electric Water	10-41-44100-3111	-	$55,200.00	$55,200.00	$56,160.00
Computer Software & Maint.	10-41-44100-4261	-	$11,545.00	$11,545.00	$12,122.00
Collar Maintenance	10-41-44100-4394	-	$10,000.00	$10,000.00	$5,000.00
Professional & Technical Servi	10-41-44100-4531	$11,055.00	$62,000.00	$62,000.00	$10,000.00
Equipment Rental/Lease (Non-Pu	10-41-44100-4811	$12,347.21	$23,900.00	$23,900.00	$23,900.00
Unimproved Road Maint.	10-41-44100-5121	$12,890.30	$20,000.00	$20,000.00	$20,000.00
Paved Road Maint.	10-41-44100-5122	$1,255,148.52	$1,650,000.00	$1,650,000.00	$1,850,000.00
Snow Removal	10-41-44100-5123	$78,087.06	$90,000.00	$90,000.00	$100,000.00
Sidewalk Maintenance	10-41-44100-5124	$38,655.36	$85,000.00	$85,000.00	$85,000.00
Seal Coat Road Maint	10-41-44100-5125	-	$150,000.00	$150,000.00	-
Street Light New Install	10-41-44100-5140	$1,018,954.37	$1,800,000.00	$900,000.00	$1,000,000.00
Street Light Maintenance	10-41-44100-5141	$301,944.96	$240,000.00	$240,000.00	$290,000.00
Traffic Signal Maintenance	10-41-44100-5142	$23,250.84	$50,000.00	$50,000.00	$30,000.00
Street Sign Maintenance	10-41-44100-5730	$50,589.04	$65,000.00	$65,000.00	$65,000.00
Developer Impact Fee Reimb.	18-51-44100-6310	$1,291,907.00	-	-	-
Total Materials Supplies Services		$4,186,408.81	$4,395,445.00	$3,495,445.00	$3,634,982.00
Capital Outlay					

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Equipment	10-41-44100-7410	$172,562.46	$83,000.00	$83,000.00	$35,830.00
Vehicle	10-41-44100-7421	-	$215,951.00	$215,951.00	-
Capital Projects	18-81-44100-7000	$2,668,378.35	$352,380.00	$352,380.00	$2,000,000.00
Eagle Mountain Boulevard	47-81-44100-7001	$47,878.95	-	-	-
SR 73 Deer Crossing Detection	47-81-44100-7002	$22,500.00	-	-	-
Traffic Signals	47-81-44100-7014	$1,213.98	$425,000.00	$425,000.00	$50,000.00
Road Paving Projects	47-81-44100-7016	$309,362.32	-	-	-
Airport Road	47-81-44100-7026	$1,142,198.15	$6,487,747.00	$6,487,747.00	-
PE Pkwy Ranches Pkwy Turnlanes	47-81-44100-7027	$175,212.09	$324,787.00	$324,787.00	-
Campus Drive High T	47-81-44100-7029	$11,420.00	$86,727.00	$86,727.00	-
MIDVALLEY ROAD	47-81-44100-7046	$18,807.25	$4,003,758.00	$4,003,758.00	-
WASATCH WING AND CLAY ROAD	47-81-44100-7047	-	$500,000.00	$500,000.00	-
Traffic Signal-Major St/EM Blv	47-81-44100-7054	$343,657.18	-	-	-
Mid Valley Road East	47-81-44100-7067	-	$250,000.00	$250,000.00	-
Lone Tree Emergency Egress	47-81-44100-7068	-	$100,000.00	$100,000.00	-
PE Pkwy & Eagle Mt Blvd Signal	47-81-44100-7069	-	$100,000.00	$100,000.00	$3,609,950.00
Silverlake Parkway Turn Lane	47-81-44100-7070	-	-	-	$650,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Street Lighting Projects	47-81-44100-7071	-	-	-	$70,000.00
Seal Coat Roads	47-81-44100-7125	-	$355,269.00	$355,269.00	$500,000.00
Total Capital Outlay		$4,913,190.73	$13,284,619.00	$13,284,619.00	$6,915,780.00
Debt Service					
Lease Purchase	10-41-44100-8211	$54,000.00	$27,000.00	$27,000.00	$27,000.00
Principal	30-71-44100-8111	$1,935,849.23	$958,737.00	$958,737.00	$790,000.00
Interest Expense	30-71-44100-8121	$1,145,620.09	$1,088,986.00	$1,088,986.00	$1,020,750.00
Paying Agent Fee	30-71-44100-8151	$1,750.00	$2,500.00	$2,500.00	$2,500.00
Total Debt Service		$3,137,219.32	$2,077,223.00	$2,077,223.00	$1,840,250.00
Interfund Transfers					
Due To Fleet Fund	10-41-44100-9154	$250,892.04	$314,277.00	$314,277.00	$308,894.00
Total Interfund Transfers		$250,892.04	$314,277.00	$314,277.00	$308,894.00
Total Expenditures		**$13,167,886.54**	**$21,086,123.00**	**$20,186,123.00**	**$13,758,196.00**

Category *(continued from above)*	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
Personnel Services	
Salaries - Full-Time Permanent	11.12%
Salaries - Part-Time Permanent	-0.99%
Overtime	0.00%
Employee Benefits (401K & 457)	-14.34%
Clothing Allowance	0.71%

Category *(continued from above)*	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
FICA	-1.05%
Medicare	10.51%
Retirement	4.30%
State Insurance Fund	35.43%
Health Insurance	-13.46%
Dental Insurance	-10.04%
Vision Insurance	-8.86%
Long Term Disability	-11.44%
Total Personnel Services	4.31%
Materials Supplies Services	
Travel & Training	0.00%
Meetings	0.00%
Equipment Supplies and Mainten	6.94%
Utilities (Gas Electric Water	1.74%
Computer Software & Maint.	5.00%
Collar Maintenance	-50.00%
Professional & Technical Servi	-83.87%
Equipment Rental/Lease (Non-Pu	0.00%

Category *(continued from above)*	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
Unimproved Road Maint.	0.00%
Paved Road Maint.	12.12%
Snow Removal	11.11%
Sidewalk Maintenance	0.00%
Seal Coat Road Maint	-100.00%
Street Light New Install	11.11%
Street Light Maintenance	20.83%
Traffic Signal Maintenance	-40.00%
Street Sign Maintenance	0.00%
Developer Impact Fee Reimb.	-
Total Materials Supplies Services	3.99%
Capital Outlay	
Equipment	-56.83%
Vehicle	-100.00%
Capital Projects	467.57%
Eagle Mountain Boulevard	-
SR 73 Deer Crossing Detection	-
Traffic Signals	-88.24%

Category *(continued from above)*	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
Road Paving Projects	-
Airport Road	-100.00%
PE Pkwy Ranches Pkwy Turnlanes	-100.00%
Campus Drive High T	-100.00%
MIDVALLEY ROAD	-100.00%
WASATCH WING AND CLAY ROAD	-100.00%
Traffic Signal-Major St/EM Blv	-
Mid Valley Road East	-100.00%
Lone Tree Emergency Egress	-100.00%
PE Pkwy & Eagle Mt Blvd Signal	3,509.95%
Silverlake Parkway Turn Lane	-
Street Lighting Projects	-
Seal Coat Roads	40.74%
Total Capital Outlay	-47.94%
Debt Service	
Lease Purchase	0.00%
Principal	-17.60%
Interest Expense	-6.27%

Category *(continued from above)*	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
Paying Agent Fee	0.00%
Total Debt Service	-11.41%
Interfund Transfers	
Due To Fleet Fund	-1.71%
Total Interfund Transfers	-1.71%
Total Expenditures	**-31.84%**

Department Description

The Utility Billing division—part of the Administrative Services Department—is responsible for administering the billing of essential services such as water, wastewater, stormwater, and garbage collection. Since Eagle Mountain provides its own water, sewer, and stormwater utilities, the Utility Billing Internal Service Fund serves the public interest by ensuring the provision of a safe, reliable utility service.

Mission Statement

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

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Successfully implemented new Sewer Usage rates based off winter average water consumption for residential customers.						✓
Implemented changes to commercial ERU for storm drain rates.						✓

Department Challenges

- Uneven workload distribution throughout the month.
- Staffing turnover
- High volume customer growth.
- Undesirable level of service for renters with limited access to billing records.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Separate city into different billing cycles to level out workload throughout month						✓	FY 26
Staff retention, ongoing Staff training for consistent messaging.						✓	FY 26
Enhance bill clarity and billing options						✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Return voicemail and email request within 1 business day		90%	90%	90%
Billing statement completed after 3 days from the water department meter reading and processing		90%	90%	90%

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of voicemail received		100	100	
Number of emails received		100	100	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

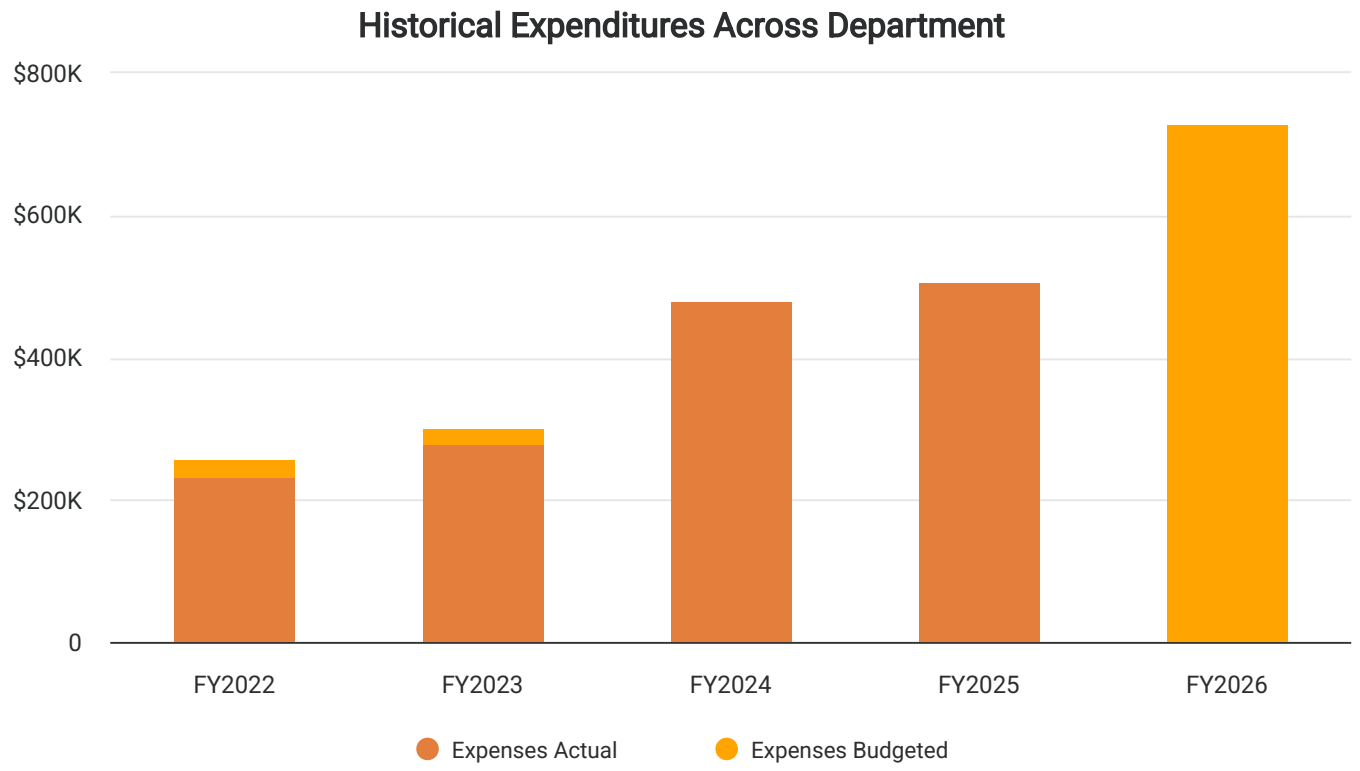
Objectives	Action Items		Department / Division Assigned
Improve functionality of utility bills (from the customer perspective).	6.01	Redesign utility bill.	Administrative Services
	6.02	Solicit resident feedback for current issues and on new design.	Administrative Services
	6.03	Update webpage to include infographic on how to read your utility bill.	Administrative Services
Improve renter access to utility account information.	7.01	Create separate property owner agreement for rental properties.	Administrative Services
	7.02	Modify utility application to allow renters to sign up and manage their utility services.	Administrative Services

Summary of Budget Changes

Increased costs to maintain service level, mainly cost of payment services, increased effective January 2025.

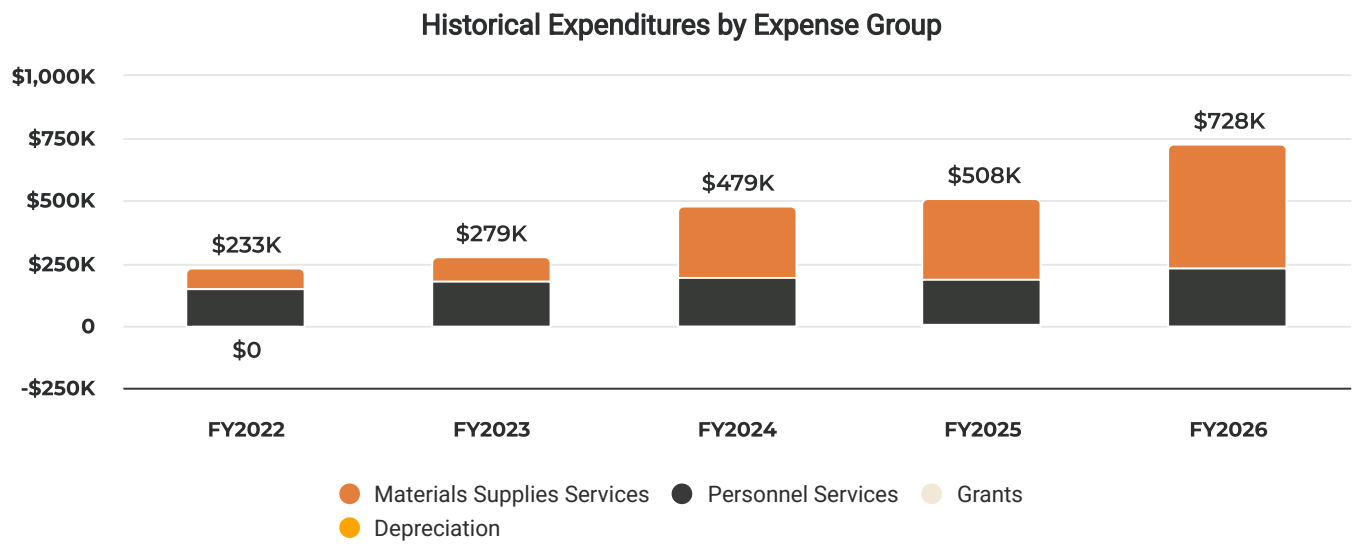
Expenditure Summary

This department has a budget of $727,776. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



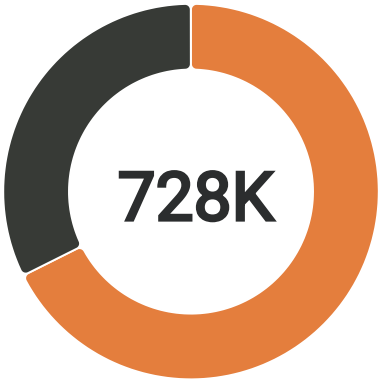
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Materials Supplies Services	$492,150	67.62%
Personnel Services	$235,626	32.38%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services						
Salaries - FT	63-43-63000-1111	$79,263.80	$89,176.00	$89,176.00	$125,002.00	40.17%
Salaries - PT/Temporary	63-43-63000-1112	$67,000.40	$46,039.00	$46,039.00	$47,034.00	2.16%
Overtime	63-43-63000-1211	$289.12	$1,000.00	$1,000.00	$1,000.00	0.00%
Employee Benefits (401K & 457)	63-43-63000-1300	$4,979.57	$5,530.00	$5,530.00	$7,699.00	39.22%
Clothing Allowance	63-43-63000-1321	$1,000.00	$400.00	$400.00	$430.00	7.50%
FICA	63-43-63000-1511	$4,381.86	$2,855.00	$2,855.00	$2,918.00	2.21%
Medicare	63-43-63000-1512	$2,204.92	$1,962.00	$1,962.00	$2,496.00	27.22%
Retirement	63-43-63000-1521	$10,970.21	$13,547.00	$13,547.00	$18,751.00	38.41%
State Insurance Fund	63-43-63000-	$200.18	$164.00	$164.00	$206.00	25.61%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
	1531					
Health Insurance	63-43-63000-1541	$20,078.52	$19,814.00	$19,814.00	$28,007.00	41.35%
Dental Insurance	63-43-63000-1545	$809.52	$859.00	$859.00	$1,320.00	53.67%
Vision Insurance	63-43-63000-1548	-	-	-	$76.00	-
Long Term Disability	63-43-63000-1561	$478.26	$477.00	$477.00	$687.00	44.03%
Total Personnel Services		$191,656.36	$181,823.00	$181,823.00	$235,626.00	29.59%
Materials Supplies Services						
Travel & Training	63-43-63000-2321	-	$1,000.00	$1,000.00	$1,000.00	0.00%
Meetings	63-43-63000-2369	$349.32	$600.00	$600.00	$600.00	0.00%
Equipment Supplies & Maint.	63-43-63000-2513	$120.00	-	-	$2,800.00	-
Banking Fees	63-43-63000-4140	$82,968.88	$90,000.00	$90,000.00	$106,000.00	17.78%
Computer Software & Maint.	63-43-63000-4261	-	$15,700.00	$15,700.00	$17,100.00	8.92%
Administrative Cost	63-43-63000-4530	-	-	-	$104,300.00	-
Professional & Technical Servi	63-43-63000-4531	$95,472.65	$111,000.00	$111,000.00	$147,000.00	32.43%
UtilityBill Mailing/Printiing	63-43-63000-4541	$105,022.45	$101,100.00	$101,100.00	$111,350.00	10.14%
Deployed Military Abatement	63-43-63000-6820	$1,375.00	$2,000.00	$2,000.00	$2,000.00	0.00%
Total Materials Supplies Services		$285,308.30	$321,400.00	$321,400.00	$492,150.00	53.13%
Grants						
CDBG Federal Grant 14.218	63-43-63000-6101	-	$5,000.00	$5,000.00	-	-100.00%
Total Grants		-	$5,000.00	$5,000.00	-	-100.00%

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Total Expenditures		**$476,964.66**	**$508,223.00**	**$508,223.00**	**$727,776.00**	**43.20%**

Department Description

The Water Division, part of the Public Utilities Department, is dedicated to ensuring the quality, safety, and reliability of the City's drinking water. This includes the maintenance and repair of the water distribution system, from source to storage. In addition, the division actively promotes water conservation efforts to support long-term sustainability and responsible resource management.

Mission Statement

The Water Division is committed to delivering safe, clean, and reliable drinking water to our community through the responsible management, maintenance, and improvement of our water infrastructure. In full compliance with state and federal regulations, we work to protect public health, preserve natural resources, and promote water conservation to ensure a sustainable future for all residents.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
Completion of a four-million-gallon tank		✓		✓		✓
New well drilled for an additional source.		✓		✓		✓
Updated SCADA system including cyber security		✓				✓
Added additional CL2 station for reuse system.				✓		✓

Department Challenges

- Managing the challenges that come with rapid growth
- Facilitate staff training on new software and integrate existing Standard Operating Procedures (SOPs) for operations and maintenance
- Having space for current employees to have a place to work and store their equipment.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Maintain 100% compliance with all state and federal water quality standards		✓				✓	FY 25
Secure long-term water sources to meet projected population growth		✓		✓		✓	FY 25
Plan and construct new pipelines, source, and storage.		✓		✓		✓	FY 25
Launch educational campaigns on water conservation.		✓		✓		✓	FY 25
Implement Predictive Maintenance Program		✓		✓		✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of water quality incidents		New*	0	0
Sanitary survey yields no negative changes (every 4 years)		New*	No change	No change

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Pumped and distributed water (2024 calendar year)		9,490 acre-feet	Pending	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Objectives and Action Items Supporting City Strategic Goals

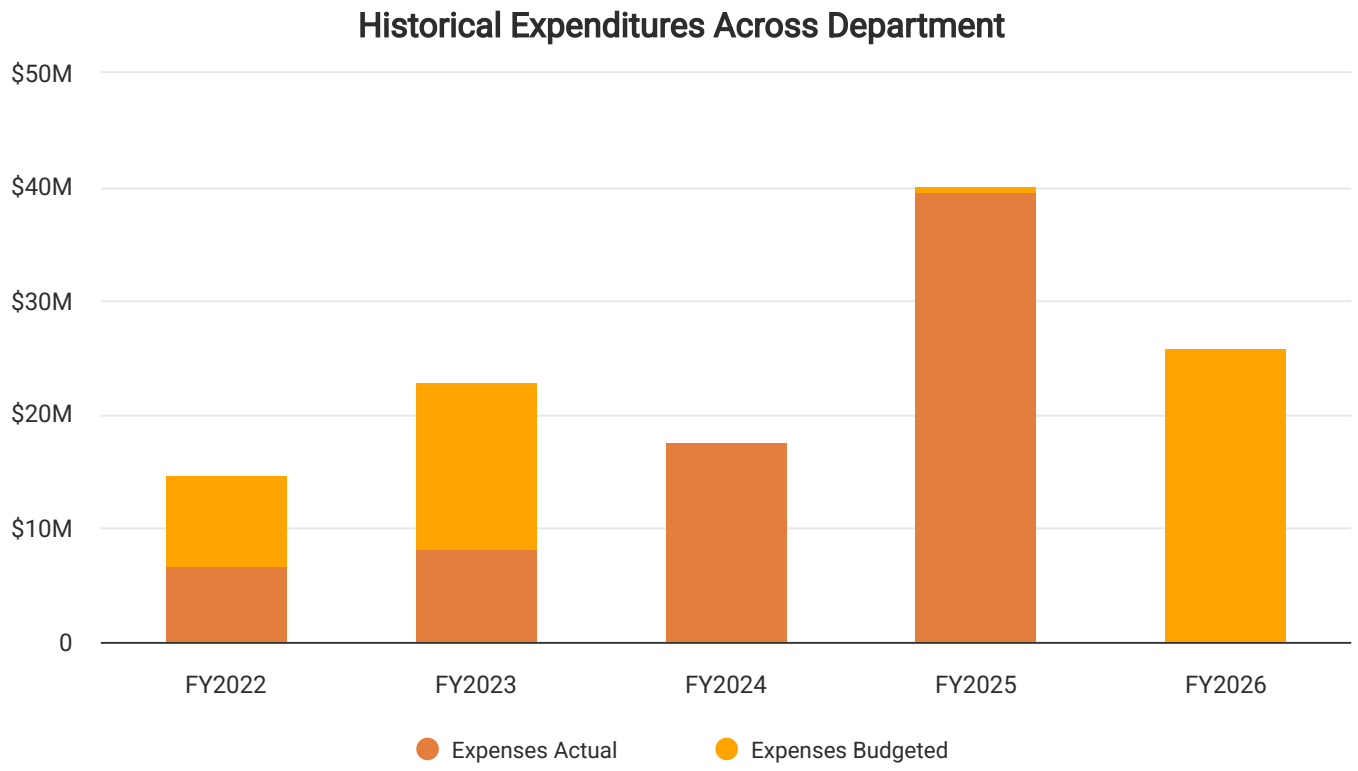
Objectives	Action Items		Department / Division Assigned
Audit the city's water rights and contracts	26.01	Inventory well water rights required for residential and commercial developments.	City Recorder
	26.02	Account for Central Utah Water purchases and allocations.	City Recorder
Improve water conservation and backflow prevention programs	31.01	Expand communications within the community on how and why to conserve water.	Public Utilities
	31.02	Expand communications within the community on how and why backflow prevention devices are required.	Public Utilities

Summary of Budget Changes

- Two additional FTE and vehicle request for this department.
- Reduction in Travel and Training reflects finding another solution for CDL training. Savings of about $4,500 per FTE.
- ESM was higher than anticipated because of well failures.
- Engineering services has been moved to Professional Tech Service.
- Reduction of Equipment Rental reflects the removal of the backup generator.

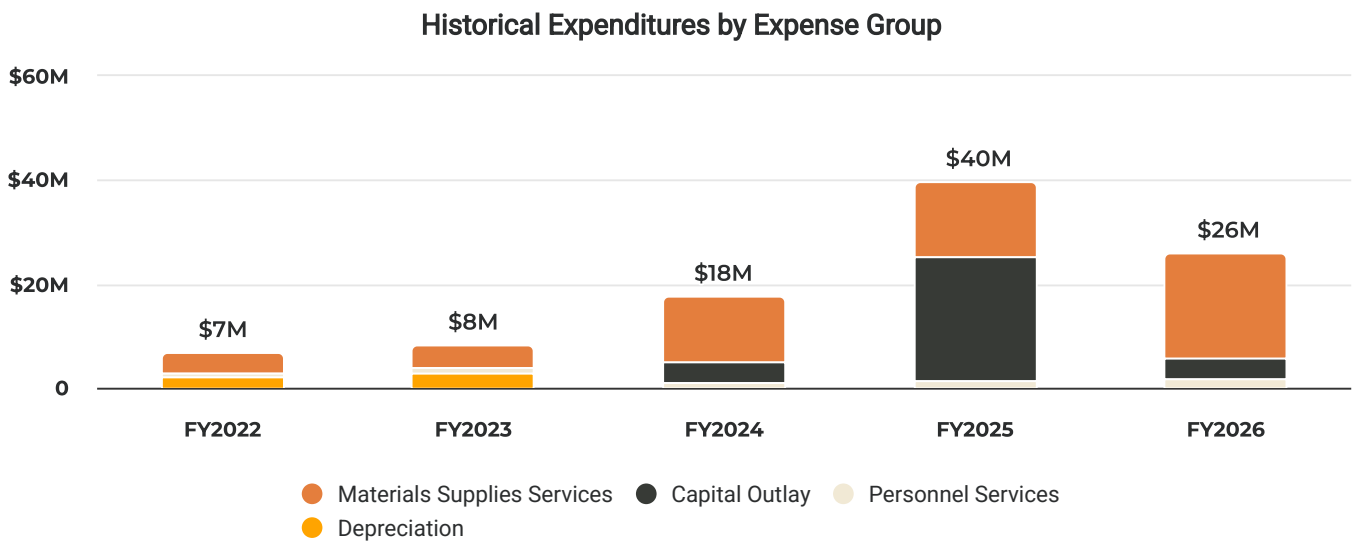
Expenditure Summary

This department has a budget of $2,368,281. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.



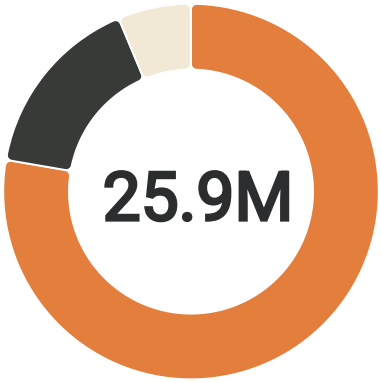
Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.

FY26 Expenditures by Expense Group



Materials Supplies Services	$20,118,536	77.71%
Capital Outlay	$4,141,500	16.00%
Personnel Services	$1,630,734	6.30%

The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Personnel Services					
Salaries - Full-Time Permanent	51-45-51000-1111	$682,095.76	$583,987.00	$583,987.00	$546,255.00
Salaries - Part-Time Permanent	51-45-51000-1112	$25,540.75	-	-	-
Overtime	51-45-51000-1211	$45,555.19	$50,000.00	$50,000.00	$35,000.00
Employee Benefits (401K & 457)	51-45-51000-1300	$30,229.79	$26,383.00	$26,383.00	$31,592.00
Clothing Allowance	51-45-51000-1321	$6,907.40	$3,374.00	$3,374.00	$3,207.00
FICA	51-45-51000-1511	$1,602.13	-	-	-
Medicare	51-45-51000-1512	$11,095.13	$8,473.00	$8,473.00	$7,927.00
Retirement	51-45-51000-1521	$93,891.77	$94,338.00	$94,338.00	$83,927.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
State Insurance Fund	51-45-51000-1531	$8,806.53	$10,153.00	$10,153.00	$9,843.00
Health Insurance	51-45-51000-1541	$199,558.91	$154,463.00	$154,463.00	$147,555.00
Dental Insurance	51-45-51000-1545	$16,052.07	$13,221.00	$13,221.00	$12,573.00
Vision Insurance	51-45-51000-1548	$2,790.69	$2,167.00	$2,167.00	$2,057.00
Long Term Disability	51-45-51000-1561	$3,544.65	$3,148.00	$3,148.00	$2,984.00
Salaries - Full-Time Permanent	51-45-51010-1111	-	$323,553.00	$323,553.00	$441,743.00
Salaries - Part-Time Permanent	51-45-51010-1112	-	$51,962.00	$51,962.00	$54,314.00
Overtime	51-45-51010-1211	-	-	-	$9,500.00
Employee Benefits (401k & 457)	51-45-51010-1300	-	$15,292.00	$15,292.00	$20,258.00
Clothing Allowance	51-45-51010-1321	-	$2,500.00	$2,500.00	$3,100.00
FICA	51-45-51010-1511	-	$3,223.00	$3,223.00	$3,368.00
Medicare	51-45-51010-1512	-	$5,450.00	$5,450.00	$7,196.00
Retirement	51-45-51010-1521	-	$50,909.00	$50,909.00	$67,323.00
State Insurance Fund	51-45-51010-1531	-	$5,977.00	$5,977.00	$8,028.00
Health Insurance	51-45-51010-1541	-	$100,676.00	$100,676.00	$119,091.00
Dental Insurance	51-45-51010-1545	-	$8,534.00	$8,534.00	$9,703.00
Vision Insurance	51-45-51010-1548	-	$1,411.00	$1,411.00	$1,611.00
Long Term Disability	51-45-51010-1561	-	$1,723.00	$1,723.00	$2,579.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Total Personnel Services		$1,127,670.77	$1,520,917.00	$1,520,917.00	$1,630,734.00
Materials Supplies Services					
Developer Impact Fee Reimb.	11-51-51000-6310	$965,434.25	-	-	-
Dues Subscriptions & Membershi	51-45-51000-2121	$1,744.00	$1,500.00	$1,500.00	$1,500.00
Travel & Training	51-45-51000-2321	$18,274.11	$8,246.00	$8,246.00	$8,646.00
Meetings	51-45-51000-2369	$85.90	$600.00	$600.00	$600.00
Equipment Supplies and Mainten	51-45-51000-2513	$435,822.25	$465,000.00	$665,000.00	$220,000.00
Scada Maintenance & Upgrades	51-45-51000-2515	$49,226.80	$30,000.00	$30,000.00	$40,000.00
Building & Grounds Maintenance	51-45-51000-2610	-	$15,000.00	$15,000.00	$15,000.00
Utilities (Gas Electric Water	51-45-51000-3111	$826,086.05	$1,300,000.00	$1,300,000.00	$1,363,000.00
Attorney Fees	51-45-51000-4121	$47,471.60	$25,000.00	$25,000.00	$75,000.00
Banking Fees	51-45-51000-4140	$4,103.10	$5,000.00	$5,000.00	$5,000.00
Computer Software & Maint.	51-45-51000-4261	$6,289.08	$15,545.00	$15,545.00	$18,175.00
Itron Support	51-45-51000-4271	$42,381.89	-	-	-
Engineering Services	51-45-51000-4320	$11,275.25	-	-	-
Blue Staking	51-45-51000-4391	$7,355.92	$10,000.00	$10,000.00	$10,000.00
Valve Maintenance	51-45-51000-	$5,186.07	$40,000.00	$40,000.00	$40,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
	4392				
Lab Work	51-45-51000-4393	$31,723.00	-	-	-
Collar Maintenance	51-45-51000-4394	-	$30,000.00	$30,000.00	$10,000.00
CUWCD - Contracted Water	51-45-51000-4522	$2,760,087.05	$3,428,304.00	$3,035,000.00	$5,169,984.00
CUWCD - Development Fees	51-45-51000-4523	$1,142,000.00	$8,006,621.00	$5,508,400.00	$10,143,540.00
Administrative Cost	51-45-51000-4530	-	-	-	$1,005,624.00
Professional & Technical Servi	51-45-51000-4531	$23,233.00	$125,000.00	$195,000.00	$240,000.00
Equipment Rental/Lease (Non-Pu	51-45-51000-4811	$23,817.30	$14,000.00	$14,000.00	$29,000.00
Chemicals & Fertilizers	51-45-51000-5721	$23,396.25	$40,000.00	$40,000.00	$40,000.00
Bad Debt Expense	51-45-51000-6000	$1,194.92	-	-	-
Contractual Agreements	51-45-51000-6110	$3,223.13	-	-	-
Insurance & Surety Bonds	51-45-51000-6211	$69,360.48	$78,000.00	$78,000.00	$63,000.00
Dues & Memberships	51-45-51010-2121	-	$1,500.00	$1,500.00	$1,500.00
Public Notices	51-45-51010-2211	-	-	-	$5,000.00
Travel & Training	51-45-51010-2321	-	$6,064.00	$6,064.00	$10,450.00
Meetings	51-45-51010-2369	-	$300.00	$300.00	$300.00
Equipment Materials & Supplies	51-45-51010-2513	-	$15,000.00	$15,000.00	$25,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Scada Maintenance & Upgrades	51-45-51010-2515	-	$5,000.00	$5,000.00	$5,000.00
Computer Software & Maint.	51-45-51010-4261	-	$69,045.00	$90,145.00	$78,858.00
Lab Work	51-45-51010-4393	-	$35,000.00	$35,000.00	$35,000.00
Administrative Cost	51-45-51010-4530	-	-	-	$456,519.00
Professional & Technical Servi	51-45-51010-4531	-	$17,300.00	$17,300.00	$15,000.00
Meters - Water - New	51-45-51010-5311	-	$320,000.00	$320,000.00	$567,340.00
Meters - Water - Replacement	51-45-51010-5312	-	$300,000.00	$300,000.00	$410,500.00
Chemicals & Fertilizers	51-45-51010-5721	-	$10,000.00	$10,000.00	$10,000.00
Total Materials Supplies Services		$6,498,771.40	$14,417,025.00	$11,816,600.00	$20,118,536.00
Depreciation					
Right To Use Asset Depreciatio	51-45-51000-5998	$14,714.99	-	-	-
Depreciation	51-45-51000-5999	$3,108,842.32	-	$3,100,000.00	-
Total Depreciation		$3,123,557.31	-	$3,100,000.00	-
Capital Outlay					
Capital Projects	11-81-51000-7000	-	$22,861,625.00	$22,861,625.00	$3,800,000.00
Capital Outlay	51-45-51000-7000	-	$490,720.00	$490,720.00	$325,000.00
Improvements Other Than Bldg	51-45-51000-7311	-	$20,000.00	$20,000.00	-
Equipment	51-45-51000-7410	-	$51,000.00	$51,000.00	-

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Computer Equipment	51-45-51000-7412	-	-	-	$16,500.00
Vehicle	51-45-51000-7421	-	$225,000.00	$225,000.00	-
Total Capital Outlay		-	$23,648,345.00	$23,648,345.00	$4,141,500.00
Total Expenditures		**$10,749,999.48**	**$39,586,287.00**	**$40,085,862.00**	**$25,890,770.00**

Category *(continued from above)* ↑	**FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)**
Personnel Services	
Salaries - Full-Time Permanent	-6.46%
Salaries - Part-Time Permanent	-
Overtime	-30.00%
Employee Benefits (401K & 457)	19.74%
Clothing Allowance	-4.95%
FICA	-
Medicare	-6.44%
Retirement	-11.04%
State Insurance Fund	-3.05%
Health Insurance	-4.47%
Dental Insurance	-4.90%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Vision Insurance	-5.08%
Long Term Disability	-5.21%
Salaries - Full-Time Permanent	36.53%
Salaries - Part-Time Permanent	4.53%
Overtime	-
Employee Benefits (401k & 457)	32.47%
Clothing Allowance	24.00%
FICA	4.50%
Medicare	32.04%
Retirement	32.24%
State Insurance Fund	34.31%
Health Insurance	18.29%
Dental Insurance	13.70%
Vision Insurance	14.17%
Long Term Disability	49.68%
Total Personnel Services	7.22%
Materials Supplies Services	
Developer Impact Fee Reimb.	-
Dues Subscriptions & Membershi	0.00%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Travel & Training	4.85%
Meetings	0.00%
Equipment Supplies and Mainten	-66.92%
Scada Maintenance & Upgrades	33.33%
Building & Grounds Maintenance	0.00%
Utilities (Gas Electric Water	4.85%
Attorney Fees	200.00%
Banking Fees	0.00%
Computer Software & Maint.	16.92%
Itron Support	-
Engineering Services	-
Blue Staking	0.00%
Valve Maintenance	0.00%
Lab Work	-
Collar Maintenance	-66.67%
CUWCD - Contracted Water	70.35%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
CUWCD - Development Fees	84.15%
Administrative Cost	-
Professional & Technical Servi	23.08%
Equipment Rental/Lease (Non-Pu	107.14%
Chemicals & Fertilizers	0.00%
Bad Debt Expense	-
Contractual Agreements	-
Insurance & Surety Bonds	-19.23%
Dues & Memberships	0.00%
Public Notices	-
Travel & Training	72.33%
Meetings	0.00%
Equipment Materials & Supplies	66.67%
Scada Maintenance & Upgrades	0.00%
Computer Software & Maint.	-12.52%
Lab Work	0.00%
Administrative Cost	-

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Professional & Technical Servi	-13.29%
Meters - Water - New	77.29%
Meters - Water - Replacement	36.83%
Chemicals & Fertilizers	0.00%
Total Materials Supplies Services	70.26%
Depreciation	
Right To Use Asset Depreciatio	-
Depreciation	-100.00%
Total Depreciation	-100.00%
Capital Outlay	
Capital Projects	-83.38%
Capital Outlay	-33.77%
Improvements Other Than Bldg	-100.00%
Equipment	-100.00%
Computer Equipment	-
Vehicle	-100.00%
Total Capital Outlay	-82.49%
Total Expenditures	**-35.41%**

Department Description

The Wastewater Division, a key component of Eagle Mountain City's Public Utilities Department, is responsible for the operation and maintenance of the City's wastewater infrastructure. This includes managing the City's 2.4-million-gallon-per-day wastewater treatment plant and overseeing the repair and upkeep of the entire wastewater collection system.

Division personnel are dedicated to ensuring the safe, efficient, and environmentally responsible operation of the treatment facility in full compliance with all applicable state regulations. Their responsibilities also include maintaining City-owned sanitary sewer facilities and infrastructure to ensure proper sewage flow and system functionality throughout the community.

Mission Statement

The mission of the Eagle Mountain City Wastewater Division is to protect public health and the environment by providing reliable, efficient, and compliant wastewater collection and treatment services. We are committed to maintaining high operational standards, ensuring regulatory compliance, and supporting sustainable growth through responsible management of the City's wastewater infrastructure.

Department Accomplishment

Accomplishments	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement
A Treatment operator won the 2024 WEAU Wastewater Operator of the Year Under 5MGD Award						✓
Two other Treatment Operators passed their Wastewater Treatment Exams.						✓
Staff rebuilt Lone Tree Lift Station to the Overwatch Pumping System.		✓				✓
Public Utilities staff added an Air Gap system for processing water.		✓				✓
Started design for a new MBR plant.		✓		✓		✓
Updated SCADA system including cyber security		✓		✓		✓
Pilot testing recirculation pumps and found promising results.						✓

Department Challenges

- Increased Hydraulic Load.
- Funding for future projects.
- Aging Infrastructure, failing equipment components within the Headworks.
- Meeting current obligations.

Department Goals & Objectives

Departmental Goals and Objectives	Diverse Economic Growth	Robust Infrastructure Networks	Unique Reputational Evolution	Proactive Generational Planning	Interactive Environmental Stewardship	Dynamic Service Enhancement	Timeline
Maintain 100% compliance with all local, state, and federal environmental regulations (e.g., EPA, NPDES permits)		✓				✓	FY 26
Optimize Treatment Plant Efficiency.		✓				✓	FY 26
Implement Predictive Maintenance Program.		✓		✓		✓	FY 26
Need to continue traing staff and getting them certified						✓	FY 26
Continue to strengthen our communication between departments as well as our own.						✓	FY 26
Improve our maintenance schedules.		✓		✓		✓	FY 26
Improve on our reporting.		✓		✓		✓	FY 26

Department Performance Measure & Workload Data

Performance Measure	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Number of sanitary service overflows		0	0	0
Improve processing to be better than the state regulated local limits - reduction in the negative bugs		New*	Yes	Yes
Improve processing to be better than the state regulated local limits - increase in the good bugs		New*	Yes	Yes

Activity and Workload Data	Strategic Goals	FY 24 Actual	FY 25 Estimate	FY 26 Target
Monthly flows of treatment plant (2024 calendar year) - Eagle Mountain Treatment Plant in gallons		382,669,007	Pending	
Monthly flows of treatment plant (2024 calendar year) - Timpanogos Special Service District (TSSD) in gallons		675,109,000	Pending	

*New performance measures were created for FY 2025.

Legend: Strategic Goals

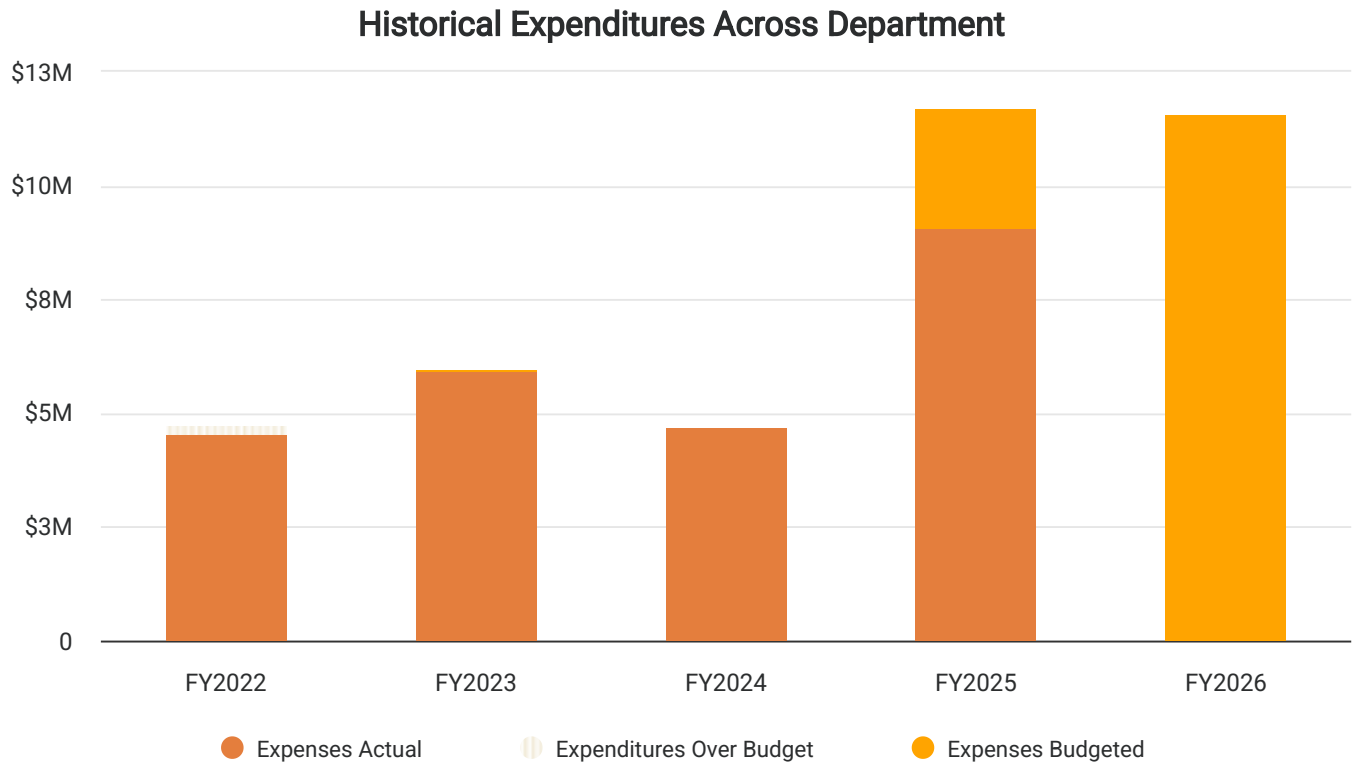
Diverse Economic Growth
Robust Infrastructure Networks
Unique Reputational Evolution
Proactive Generational Planning
Interactive Environmental Stewardship
Dynamic Service Enhancement

Summary of Budget Changes

- Additional FTE for Plant Maintenance.
- New truck (550) for new FTE to complete workload.
- Reduction in Travel and Training reflects finding another solution for CDL training. Savings of about $4,500 per FTE.

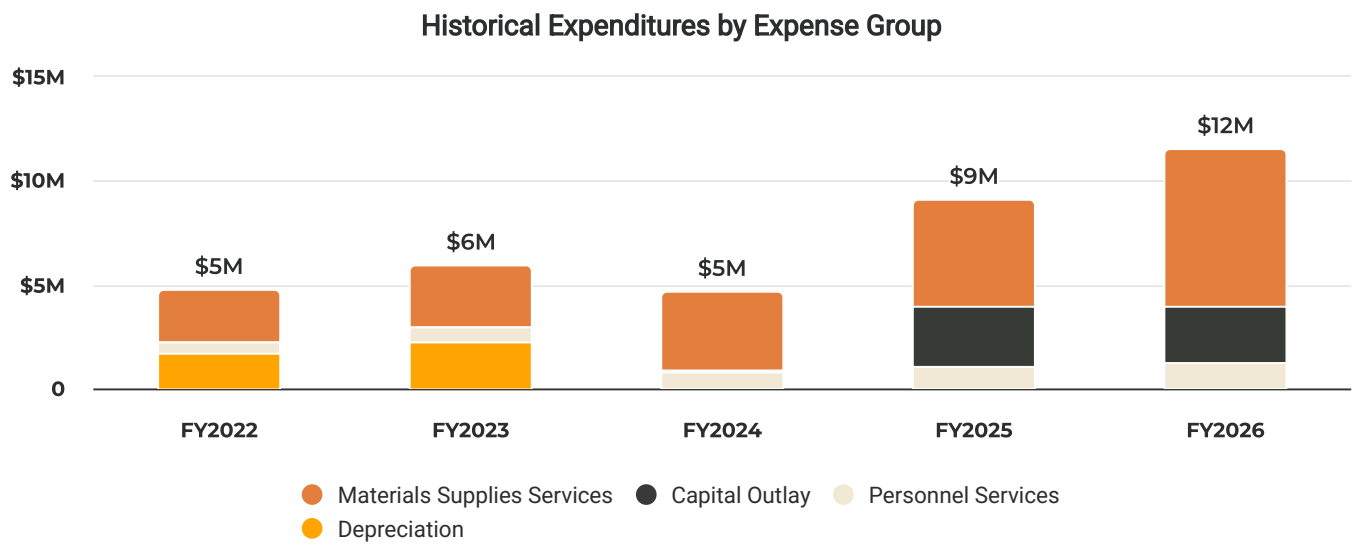
Expenditure Summary

This department has a budget of $11,578,695. The graph below shows the historical expenditures of this department, comparing actual and budgeted expenditures.

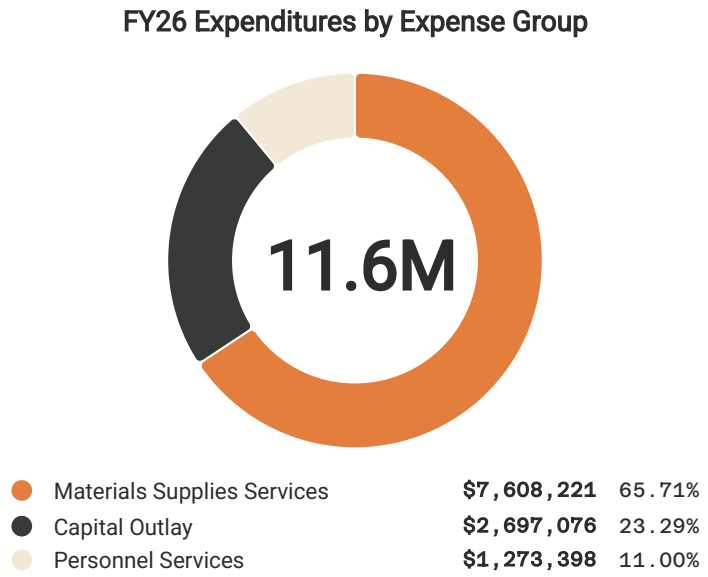


Expenditures by Expense Group

The graph below shows the historical expenditures on personnel and materials & supplies costs.



This includes the total budget request for FY 2026.



The following information shows the breakdown of the FY 2026 budget for this department. Also, it shows the actual expenditure in FY 2024, the estimated actual for FY 2025, and the budget for FY 2025. A percentage difference is included by comparing the FY 2025 Budget and the FY 2026 Proposed Budget.

Expenditures by Expense Group

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Personnel Services					
Salaries - Full-Time Permanent	52-45-52000-1111	$534,559.08	$402,667.00	$402,667.00	$490,399.00
Overtime	52-45-52000-1211	$7,742.73	-	-	$5,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Employee Benefits (401K & 457)	52-45-52000-1300	$29,566.72	$23,819.00	$23,819.00	$29,016.00
Clothing Allowance	52-45-52000-1321	$5,153.50	$2,149.00	$2,149.00	$2,657.00
Medicare	52-45-52000-1512	$7,988.29	$5,842.00	$5,842.00	$7,116.00
Retirement	52-45-52000-1521	$69,880.31	$63,142.00	$63,142.00	$76,455.00
State Insurance Fund	52-45-52000-1531	$5,142.31	$7,080.00	$7,080.00	$8,396.00
Health Insurance	52-45-52000-1541	$125,362.33	$78,825.00	$78,825.00	$116,052.00
Dental Insurance	52-45-52000-1545	$9,437.95	$6,369.00	$6,369.00	$9,458.00
Vision Insurance	52-45-52000-1548	$1,678.30	$1,077.00	$1,077.00	$1,575.00
Long Term Disability	52-45-52000-1561	$2,728.08	$2,128.00	$2,128.00	$2,677.00
Salaries - Full-Time Permanent	52-45-52010-1111	-	$300,283.00	$300,283.00	$349,232.00
Overtime	52-45-52010-1211	-	-	-	$2,000.00
Employee Benefits (401k & 457)	52-45-52010-1300	-	$15,909.00	$15,909.00	$18,651.00
Clothing Allowance	52-45-52010-1321	-	$2,025.00	$2,025.00	$2,050.00
Medicare	52-45-52010-1512	-	$4,358.00	$4,358.00	$5,067.00
Retirement	52-45-52010-1521	-	$46,829.00	$46,829.00	$53,358.00
State Insurance Fund	52-45-52010-1531	-	$4,287.00	$4,287.00	$5,853.00
Health Insurance	52-45-52010-1541	-	$81,341.00	$81,341.00	$78,974.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Dental Insurance	52-45-52010-1545	-	$6,305.00	$6,305.00	$6,405.00
Vision Insurance	52-45-52010-1548	-	$1,050.00	$1,050.00	$1,068.00
Long Term Disability	52-45-52010-1561	-	$1,864.00	$1,864.00	$1,939.00
Total Personnel Services		$799,239.60	$1,057,349.00	$1,057,349.00	$1,273,398.00
Materials Supplies Services					
Developer Impact Fee Reimb.	12-51-52000-6310	$210,989.59	-	-	$108,630.00
Dues Subscriptions & Membershi	52-45-52000-2121	$1,370.00	$840.00	$840.00	$888.00
Travel & Training	52-45-52000-2321	$7,348.41	$5,334.00	$5,334.00	$5,534.00
Meetings	52-45-52000-2369	$52.59	$300.00	$300.00	$300.00
Equipment Supplies and Mainten	52-45-52000-2513	$126,022.75	$55,000.00	$45,000.00	$75,000.00
Scada Maintenance & Upgrades	52-45-52000-2515	$34,837.20	$15,000.00	$15,000.00	$15,000.00
Pre-Treatment Program	52-45-52000-2516	$844.00	$14,875.00	$14,875.00	$14,875.00
Bio Solids Disposal	52-45-52000-2517	$50,741.62	-	-	-
Building & Grounds Maintenance	52-45-52000-2610	$8,305.99	$5,000.00	$5,000.00	$5,000.00
Utilities (Gas Electric Water	52-45-52000-3111	$246,759.50	$258,758.00	$258,758.00	$38,986.00
Computer Software & Maint.	52-45-52000-4261	$6,289.08	$11,545.00	$11,545.00	$14,625.00
Engineering Services	52-45-52000-4320	$4,072.00	$10,000.00	$10,000.00	-
Blue Staking	52-45-52000-	$7,355.92	$10,000.00	$10,000.00	$10,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
	4391				
Lab Work	52-45-52000-4393	$32,470.42	-	-	-
Collar Maintenance	52-45-52000-4394	-	$25,000.00	$25,000.00	$10,000.00
Administrative Cost	52-45-52000-4530	-	-	-	$788,318.00
Professional & Technical Servi	52-45-52000-4531	$131,324.12	$94,200.00	$104,200.00	$25,000.00
TSSD Services	52-45-52000-4581	$2,701,355.34	-	-	-
Equipment Rental/Lease (Non-Pu	52-45-52000-4811	-	$2,500.00	$2,500.00	$70,500.00
Chemicals & Fertilizers	52-45-52000-5721	$137,788.45	$5,000.00	$5,000.00	$18,000.00
Bad Debt Expense	52-45-52000-6000	-$832.35	-	-	-
Insurance & Surety Bonds	52-45-52000-6211	$69,360.47	$65,000.00	$65,000.00	$45,000.00
Dues & Memberships	52-45-52010-2121	-	$1,500.00	$1,500.00	$888.00
Travel & Training	52-45-52010-2321	-	$14,002.00	$14,002.00	$13,202.00
Meetings	52-45-52010-2369	-	$600.00	$600.00	$600.00
Equipment Materials & Supplies	52-45-52010-2513	-	$260,000.00	$260,000.00	$380,940.00
Scada Maintenance & Upgrades	52-45-52010-2515	-	$30,000.00	$30,000.00	$40,000.00
Bio Solids Disposal	52-45-52010-2517	-	$55,000.00	$55,000.00	$61,600.00
Building & Grounds Maint	52-45-52010-2610	-	$18,000.00	$18,000.00	$18,000.00
Utilities	52-45-52010-3111	-	$258,768.00	$258,768.00	$264,490.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
Computer Software & Maint.	52-45-52010-4261	-	$11,545.00	$11,545.00	$18,175.00
Engineering Services	52-45-52010-4320	-	$40,000.00	$40,000.00	-
Lab Work	52-45-52010-4393	-	$65,000.00	$65,000.00	$65,000.00
Administrative Cost	52-45-52010-4530	-	-	-	$395,574.00
Professional & Technical Servi	52-45-52010-4531	-	$37,700.00	$37,700.00	$65,000.00
TSSD Services	52-45-52010-4581	-	$3,564,270.00	$3,564,270.00	$4,781,138.00
Equipment Rental/Lease	52-45-52010-4811	-	$5,000.00	$5,000.00	$5,000.00
Chemicals & Fertilizers	52-45-52010-5721	-	$125,000.00	$125,000.00	$234,958.00
Insurance & Surety Bonds	52-45-52010-6211	-	$58,000.00	$58,000.00	$18,000.00
Total Materials Supplies Services		$3,776,455.10	$5,122,737.00	$5,122,737.00	$7,608,221.00
Depreciation					
Depreciation	52-45-52000-5999	$2,315,993.12	-	$819,847.00	-
Depreciation	52-45-52010-5999	-	-	$1,819,847.00	-
Total Depreciation		$2,315,993.12	-	$2,639,694.00	-
Capital Outlay					
Capital Projects	12-81-52000-7000	-	$108,500.00	$108,500.00	$2,624,086.00
Tertiary Treatement Project	12-81-52000-7308	-	$1,000,000.00	$1,000,000.00	-
Buildings & Bld. Improvements	52-45-52000-7211	-	$84,182.00	$84,182.00	-
Equipment	52-45-52000-	-	$20,000.00	$20,000.00	$7,000.00

Category	Account ID	FY 2024 YTD Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Proposed Budget
	7410				
Improvements Other Than Buildings	52-45-52010-7311	-	$155,000.00	$155,000.00	$42,000.00
Equipment	52-45-52010-7410	-	$123,612.00	$123,612.00	$23,990.00
Holding Ponds - Repair Work	52-81-52010-7063	-	$680,000.00	$680,000.00	-
Addl Fan Press & Conveyance	52-81-52010-7064	-	$710,000.00	$710,000.00	-
Drum Screen Repl&Inc Capacity	52-81-52010-7066	-	$20,000.00	$20,000.00	-
Total Capital Outlay		-	$2,901,294.00	$2,901,294.00	$2,697,076.00
Total Expenditures		**$6,891,687.82**	**$9,081,380.00**	**$11,721,074.00**	**$11,578,695.00**

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Personnel Services	
Salaries - Full-Time Permanent	21.79%
Overtime	-
Employee Benefits (401K & 457)	21.82%
Clothing Allowance	23.64%
Medicare	21.81%
Retirement	21.08%
State Insurance Fund	18.59%
Health Insurance	47.23%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Dental Insurance	48.50%
Vision Insurance	46.24%
Long Term Disability	25.80%
Salaries - Full-Time Permanent	16.30%
Overtime	-
Employee Benefits (401k & 457)	17.24%
Clothing Allowance	1.23%
Medicare	16.27%
Retirement	13.94%
State Insurance Fund	36.53%
Health Insurance	-2.91%
Dental Insurance	1.59%
Vision Insurance	1.71%
Long Term Disability	4.02%
Total Personnel Services	20.43%
Materials Supplies Services	
Developer Impact Fee Reimb.	-
Dues Subscriptions & Membershi	5.71%
Travel & Training	3.75%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Meetings	0.00%
Equipment Supplies and Mainten	66.67%
Scada Maintenance & Upgrades	0.00%
Pre-Treatment Program	0.00%
Bio Solids Disposal	-
Building & Grounds Maintenance	0.00%
Utilities (Gas Electric Water	-84.93%
Computer Software & Maint.	26.68%
Engineering Services	-100.00%
Blue Staking	0.00%
Lab Work	-
Collar Maintenance	-60.00%
Administrative Cost	-
Professional & Technical Servi	-76.01%
TSSD Services	-
Equipment Rental/Lease (Non-Pu	2,720.00%
Chemicals & Fertilizers	260.00%

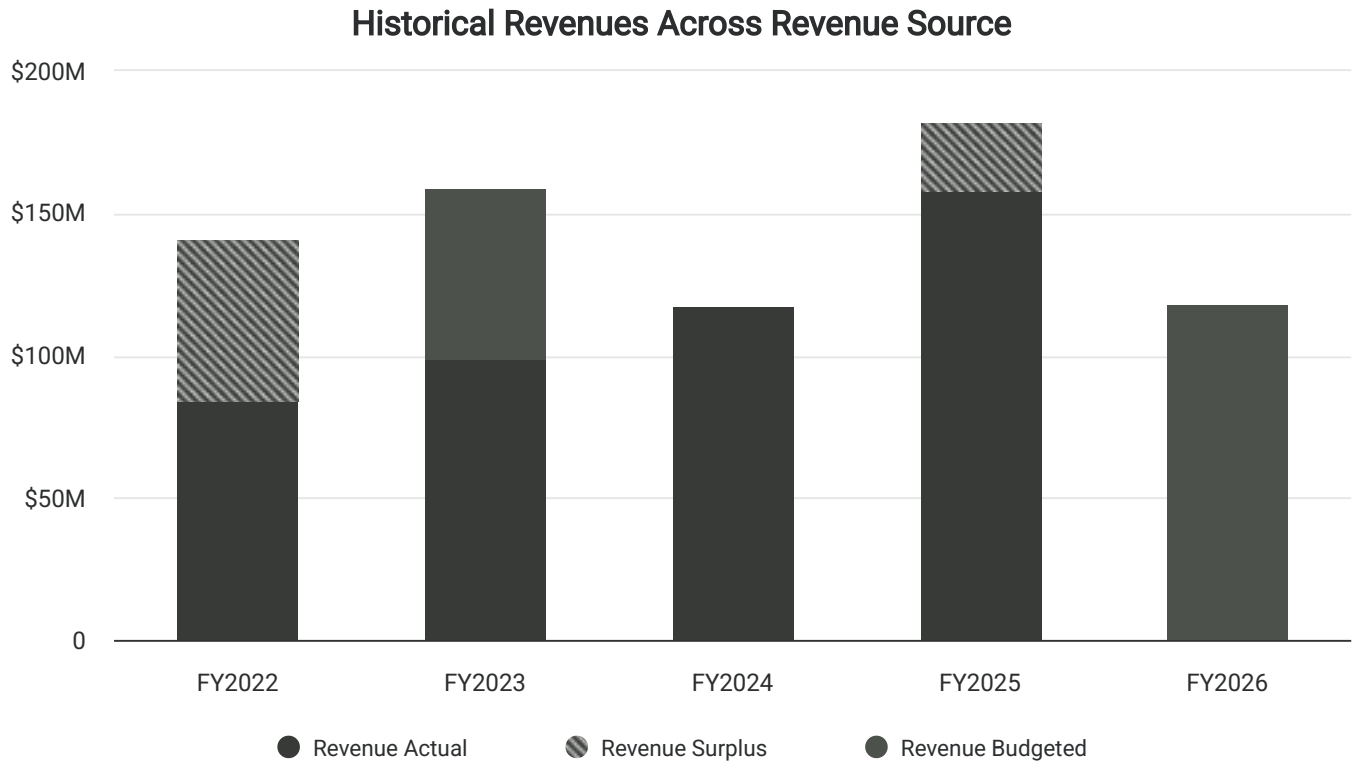
Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Bad Debt Expense	-
Insurance & Surety Bonds	-30.77%
Dues & Memberships	-40.80%
Travel & Training	-5.71%
Meetings	0.00%
Equipment Materials & Supplies	46.52%
Scada Maintenance & Upgrades	33.33%
Bio Solids Disposal	12.00%
Building & Grounds Maint	0.00%
Utilities	2.21%
Computer Software & Maint.	57.43%
Engineering Services	-100.00%
Lab Work	0.00%
Administrative Cost	-
Professional & Technical Servi	72.41%
TSSD Services	34.14%
Equipment Rental/Lease	0.00%

Category *(continued from above)* ↑	FY 2025 Budget vs. FY 2026 Proposed Budget (% Change)
Chemicals & Fertilizers	87.97%
Insurance & Surety Bonds	-68.97%
Total Materials Supplies Services	48.52%
Depreciation	
Depreciation	-100.00%
Depreciation	-100.00%
Total Depreciation	-100.00%
Capital Outlay	
Capital Projects	2,318.51%
Tertiary Treatement Project	-100.00%
Buildings & Bld. Improvements	-100.00%
Equipment	-65.00%
Improvements Other Than Buildings	-72.90%
Equipment	-80.59%
Holding Ponds - Repair Work	-100.00%
Addl Fan Press & Conveyance	-100.00%
Drum Screen Repl&Inc Capacity	-100.00%
Total Capital Outlay	-7.04%
Total Expenditures	**-1.21%**

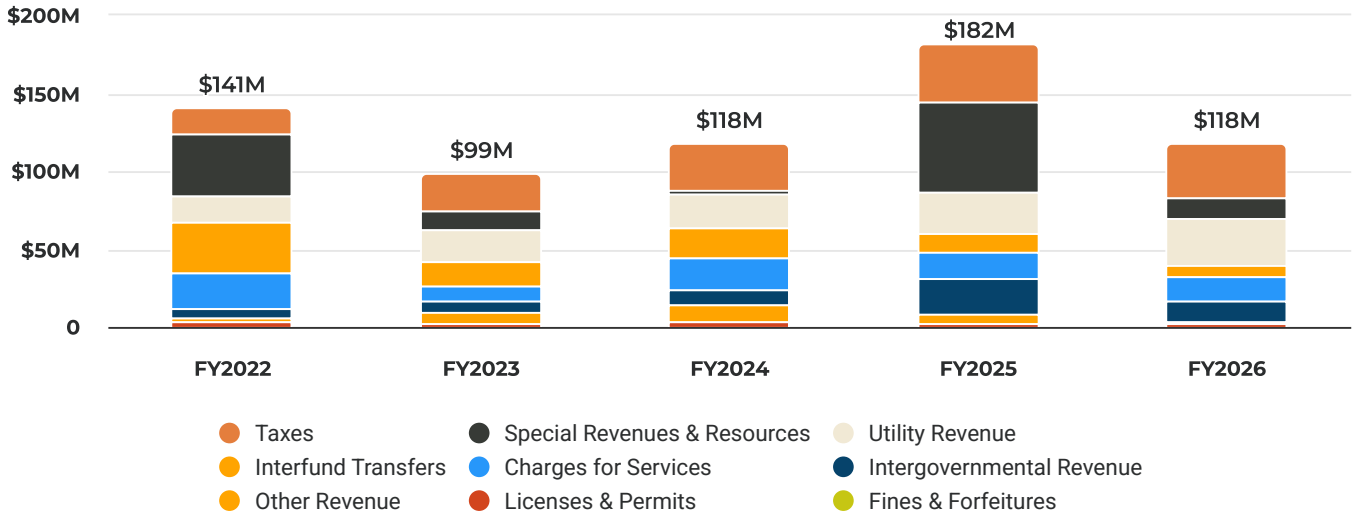
Total Revenue

The total operating revenues are $118.09M. A difference of -25.43% from the last budget year.

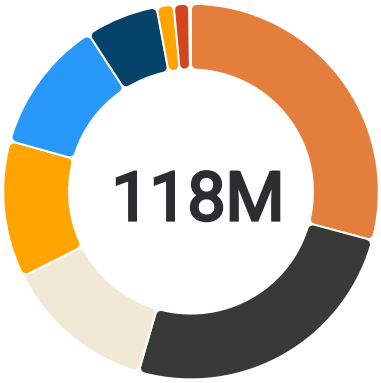
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source

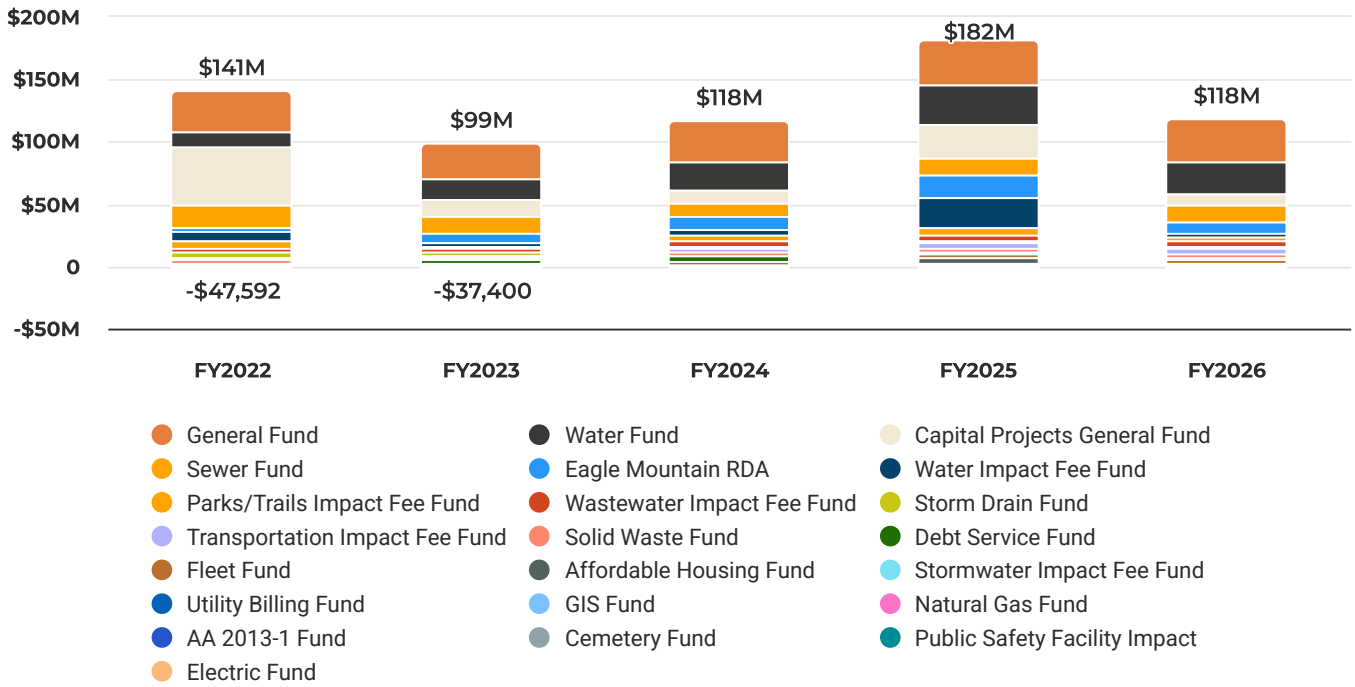


Taxes	$34,463,854	29.18%
Utility Revenue	$29,909,828	25.33%
Charges for Services	$15,411,375	13.05%
Special Revenues & Resources	$13,929,185	11.80%
Intergovernmental Revenue	$13,536,627	11.46%
Interfund Transfers	$7,377,723	6.25%
Licenses & Permits	$1,725,164	1.46%
Other Revenue	$1,579,404	1.34%
Fines & Forfeitures	$157,700	0.13%

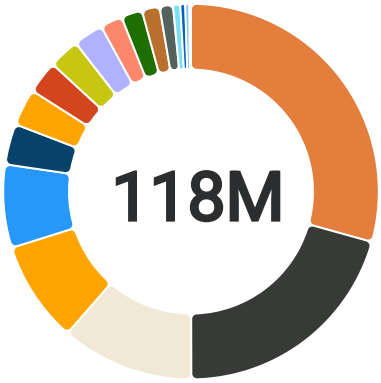
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Taxes	$30,207,460.13	$38,033,662.00	$31,669,877.00	$34,463,854.00	8.82%
Licenses & Permits	$3,369,266.04	$2,344,200.00	$3,468,000.00	$1,725,164.00	-50.25%
Intergovernmental Revenue	$9,511,950.28	$22,661,792.00	$8,293,900.00	$13,536,627.00	63.21%
Charges for Services	$20,477,631.97	$16,909,209.00	$16,464,225.00	$15,411,375.00	-6.39%
Utility Revenue	$21,738,886.76	$26,958,382.00	$26,226,461.00	$29,909,828.00	14.04%
Fines & Forfeitures	$215,547.47	$161,700.00	$154,000.00	$157,700.00	2.40%
Other Revenue	$11,376,398.58	$6,364,443.00	$3,520,865.00	$1,579,404.00	-55.14%
Interfund Transfers	$19,403,564.00	$11,939,207.00	$11,388,208.00	$7,377,723.00	-35.22%
Special Revenues & Resources	$1,479,724.30	$56,825,912.00	$57,178,227.00	$13,929,185.00	-75.64%
Total Revenues	**$117,780,429.53**	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**	**-25.43%**

Revenues by Fund



FY26 Revenues by Fund



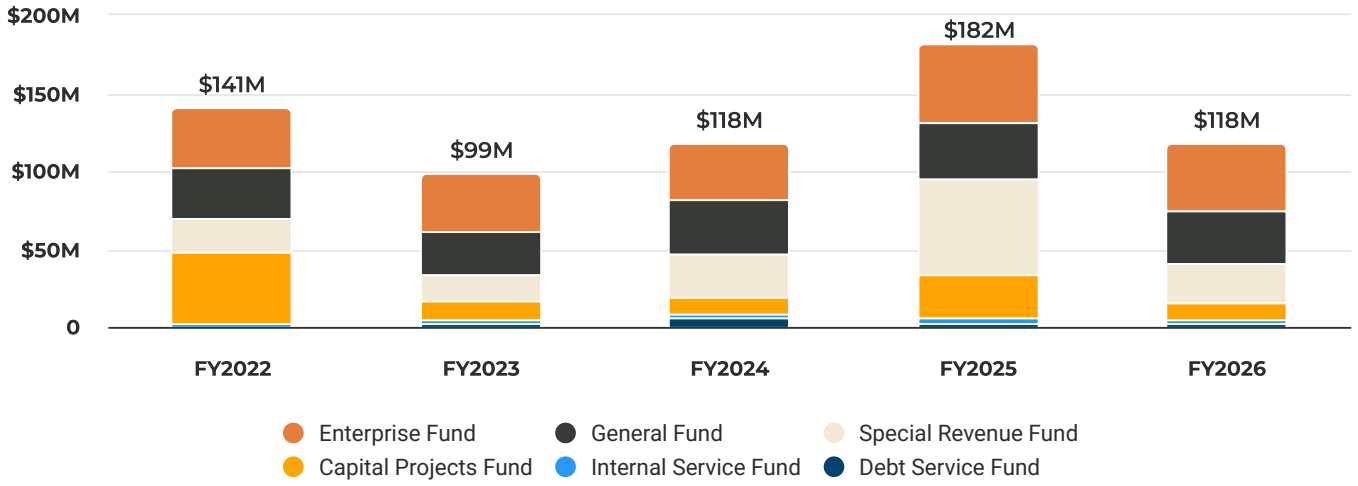
General Fund	$34,634,720	29.33%
Water Fund	$24,391,308	20.65%
Sewer Fund	$13,518,951	11.45%
Capital Projects General Fund	$10,322,741	8.74%
Eagle Mountain RDA	$8,453,952	7.16%
Transportation Impact Fee Fund	$4,125,050	3.49%
Wastewater Impact Fee Fund	$3,763,868	3.19%
Water Impact Fee Fund	$3,350,675	2.84%
Parks/Trails Impact Fee Fund	$3,136,500	2.66%
Solid Waste Fund	$3,040,294	2.57%
Fleet Fund	$2,248,678	1.90%
Storm Drain Fund	$2,130,846	1.80%
Debt Service Fund	$1,813,250	1.54%
Affordable Housing Fund	$1,347,887	1.14%
Utility Billing Fund	$727,776	0.62%
GIS Fund	$517,016	0.44%
Stormwater Impact Fee Fund	$410,100	0.35%
Cemetery Fund	$81,523	0.07%
AA 2013-1 Fund	$40,025	0.03%
Public Safety Facility Impact	$35,700	0.03%

Revenues by Fund

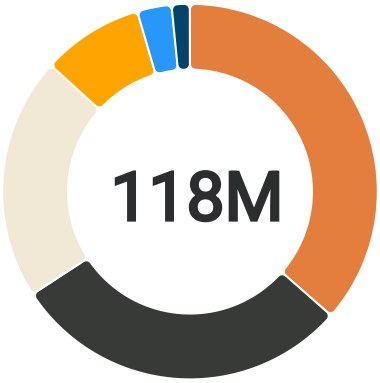
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	$34,436,843.04	$36,136,547.00	$35,704,867.00	$34,634,720.00	-3.00%
Water Impact Fee Fund	$4,688,211.41	$23,522,270.00	$23,522,270.00	$3,350,675.00	-85.76%
Wastewater Impact Fee Fund	$4,652,641.28	$4,333,507.00	$4,333,507.00	$3,763,868.00	-13.14%
Parks/Trails Impact Fee Fund	$4,415,407.73	$6,740,418.00	$6,740,418.00	$3,136,500.00	-53.47%
Public Safety Facility Impact	$62,556.53	$35,700.00	$35,700.00	$35,700.00	0.00%
Stormwater Impact Fee Fund	$737,565.83	$2,015,300.00	$2,015,300.00	$410,100.00	-79.65%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Transportation Impact Fee Fund	$2,606,194.68	$4,125,050.00	$4,125,050.00	$4,125,050.00	0.00%
Debt Service Fund	$5,429,972.46	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Capital Projects General Fund	$11,386,372.13	$27,221,652.00	$20,865,772.00	$10,322,741.00	-50.53%
Water Fund	$21,566,803.09	$32,369,229.00	$18,079,706.00	$24,391,308.00	34.91%
Sewer Fund	$9,834,574.87	$13,484,156.00	$15,494,723.00	$13,518,951.00	-12.75%
Fleet Fund	$1,710,972.80	$2,979,254.00	$3,919,254.00	$2,248,678.00	-42.62%
Natural Gas Fund	$281,618.81	-	-	-	-
Solid Waste Fund	$2,719,514.76	$2,912,185.00	$2,773,384.00	$3,040,294.00	9.62%
Storm Drain Fund	$1,596,837.96	$1,908,853.00	$1,585,943.00	$2,130,846.00	34.36%
Cemetery Fund	$64,439.77	$95,709.00	$95,709.00	$81,523.00	-14.82%
Utility Billing Fund	$292,971.75	$508,223.00	$503,223.00	$727,776.00	44.62%
GIS Fund	$369,076.09	$364,089.00	$364,089.00	$517,016.00	42.00%
AA 2013-1 Fund	$40,794.31	$51,075.00	$41,075.00	$40,025.00	-2.56%
Affordable Housing Fund	-	$3,800,999.00	$3,250,000.00	$1,347,887.00	-58.53%
Eagle Mountain RDA	$10,887,060.23	$17,544,068.00	$12,863,550.00	$8,453,952.00	-34.28%
Total Revenues	**$117,780,429.53**	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**	**-25.43%**

Revenues by Fund Group



FY26 Revenues by Fund Group



Enterprise Fund	$43,081,399	36.48%
General Fund	$34,634,720	29.33%
Special Revenue Fund	$24,705,255	20.92%
Capital Projects Fund	$10,322,741	8.74%
Internal Service Fund	$3,493,470	2.96%
Debt Service Fund	$1,853,275	1.57%

Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	$34,436,843.04	$36,136,547.00	$35,704,867.00	$34,634,720.00	-3.00%
Special Revenue Fund	$28,114,077.46	$62,213,021.00	$56,981,504.00	$24,705,255.00	-56.64%
Debt Service Fund	$5,470,766.77	$2,101,298.00	$2,091,298.00	$1,853,275.00	-11.38%
Capital Projects Fund	$11,386,372.13	$27,221,652.00	$20,865,772.00	$10,322,741.00	-50.53%
Enterprise Fund	$35,999,349.49	$50,674,423.00	$37,933,756.00	$43,081,399.00	13.57%
Internal Service Fund	$2,373,020.64	$3,851,566.00	$4,786,566.00	$3,493,470.00	-27.02%
Total Revenues	**$117,780,429.53**	**$182,198,507.00**	**$158,363,763.00**	**$118,090,860.00**	**-25.43%**

Taxes

The total projected taxes are $26.01M which includes Property Taxes of $3.1M, Sales & Use Taxes of $23.03M, and Eagle Mountain Redevelopment Agency (RDA) intergovernmental fund of $8.45M.

Property Tax

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

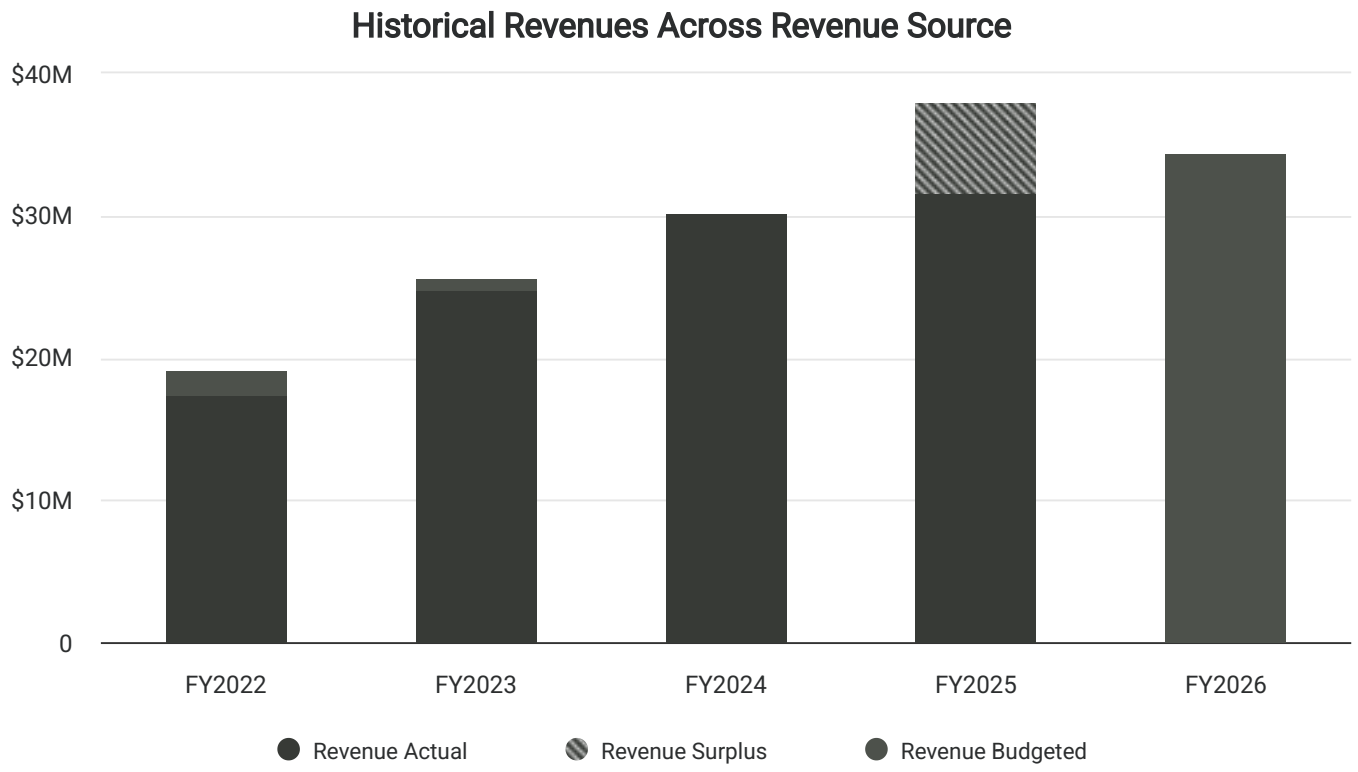
The City's property tax rate is currently 0.000561. Primary residences are taxed at 55% of the assessed value, while secondary residences are taxed at 100%.

Sales and Use Tax

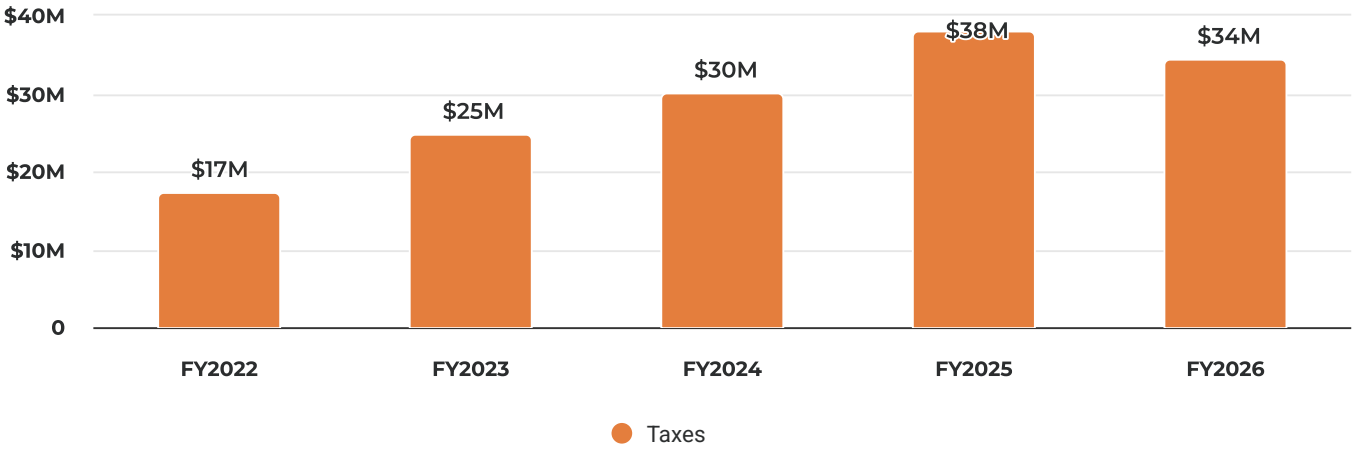
Sales tax is the City's largest General Fund revenue source. It is imposed on the total retail price of any tangible personal property (excluding a variety of state-mandated exemptions). Use tax is imposed upon the purchaser for transactions in which sales tax is not collected (e.g., internet sales).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

Sales in Eagle Mountain are taxed at 7.35% (4.85% state, 1% local, 1.25% transit and highways, 0.25% county). However, most of the 12 million projected for this year comes from sales outside the City, and the remaining amount comes from transient room tax, transit tax, and municipal energy tax. When a sale is made in Utah, all the sales tax is sent to the State. The State sends a portion directly to the City where the sale occurred. An equal portion gets put into a large pool of money which is then distributed to cities according to population size.

Revenue Summary



Revenues by Revenue Source



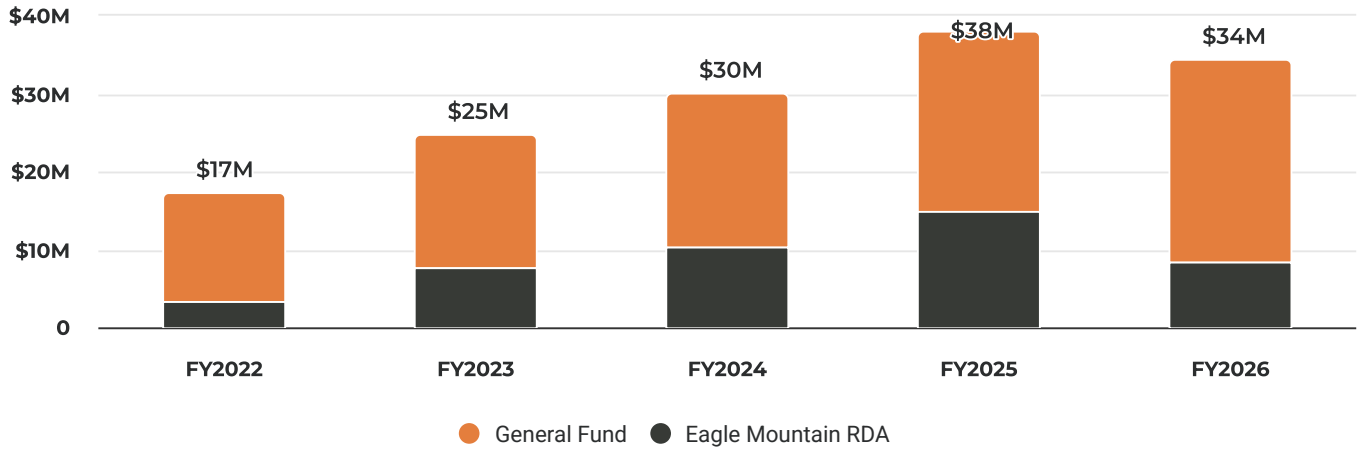
FY26 Revenues by Revenue Source

Taxes $34,463,854 100.00%

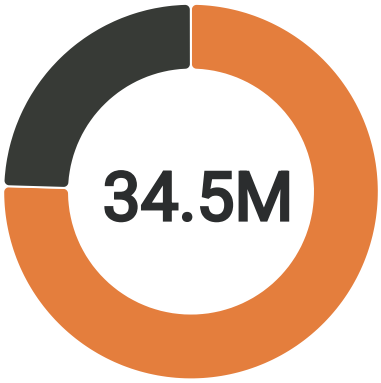
Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Taxes	$38,033,662.00	$31,669,877.00	$34,463,854.00	8.82%
Total Revenues	**$38,033,662.00**	**$31,669,877.00**	**$34,463,854.00**	**8.82%**

Revenues by Fund



FY26 Revenues by Fund

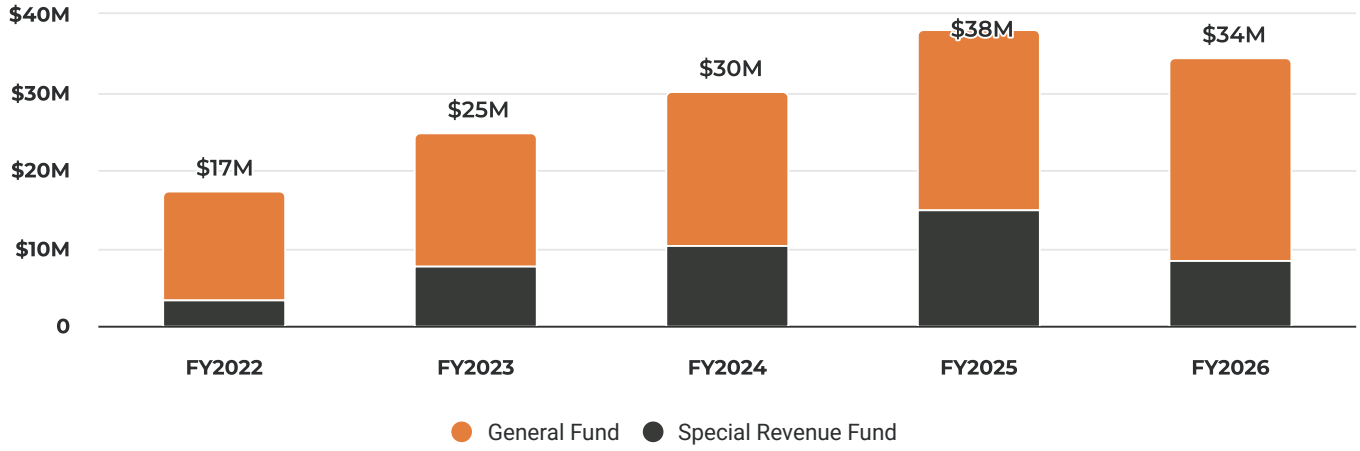


General Fund	$26,009,902	75.47%
Eagle Mountain RDA	$8,453,952	24.53%

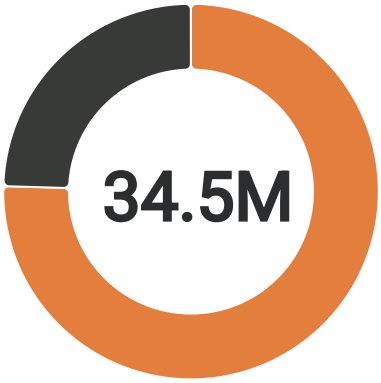
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$19,749,853.91	$23,008,284.00	$21,107,114.00	$26,009,902.00	23.23%
Eagle Mountain RDA	$10,457,606.22	$15,025,378.00	$10,562,763.00	$8,453,952.00	-19.96%
Total Revenues	**$30,207,460.13**	**$38,033,662.00**	**$31,669,877.00**	**$34,463,854.00**	**8.82%**

Revenues by Fund Group



FY26 Revenues by Fund Group



General Fund	$26,009,902	75.47%
Special Revenue Fund	$8,453,952	24.53%

Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$19,749,853.91	$23,008,284.00	$21,107,114.00	$26,009,902.00	23.23%
Special Revenue Fund	$10,457,606.22	$15,025,378.00	$10,562,763.00	$8,453,952.00	-19.96%
Total Revenues	**$30,207,460.13**	**$38,033,662.00**	**$31,669,877.00**	**$34,463,854.00**	**8.82%**

Charges for Services

Charges for services consist of funds from general funds (Fire services, Sheriff's services, Pony Express Days Ticket revenue, etc.), special revenue (burial plot sales), and the majority from enterprise funds (water, wastewater, solid waste, and stormwater utility revenues).

Water Utility

The water utility is the city's largest utility. The primary sources of revenue for the water utility are user and connection fees. User fees are monthly charges which include a base rate based on water meter size and consumption rate at a tiered level to promote water conservation and allow users to use the amount of water needed. The connection fees are charged for personnel physically connecting a property to the utility system.

Restrictions

Fees collected in the water fund are restricted to being used for water utility operations, maintenance, and infrastructure needs.

Assumptions

In the last few years, water rates have been adjusted to address increased costs resulting from inflation, well repairs, debt service on capital projects, and ensuring the water fund balance is adequate during an emergency and the city can still meet its debt obligations and bonding capacity. All the analysis is done by the Executive and Finance Departments annually as part of the budget development process. The growth rate is based on the average number of water connections in the last three years. The inflation costs are derived from the consumer price index for the Mountain-Plains region as published by the U.S. Bureau of Labor Statistics. This also provides the City Council with more information about the financial health of the water fund.

Wastewater Utility

The wastewater utility is the second city's largest utility. The primary sources of revenue for the wastewater utility are user and connection fees. Starting FY 2025, the City Council has adopted a new way of charging for user fees, which are monthly charges which include a base rate based on water meter size and consumption rate based on average winter usage. The connection fees are charged for personnel physically connecting a property to the utility system.

Restrictions

Fees collected in the sewer fund are restricted to being used for wastewater utility operations, maintenance, and infrastructure needs.

Assumptions

In the last few years, wastewater rates have been adjusted to address increased costs resulting from inflation, increased costs from Timpanogos Special Service District, debt service on capital projects, and ensuring the sewer fund balance is adequate during an emergency and the city can still meet its debt obligations and bonding capacity. All the analysis is done by the Executive and Finance Departments annually as part of the budget development process. The growth rate is based on the average number of water connections in the last three years. The inflation costs are derived from the consumer price index for the Mountain-Plains region as published by the U.S. Bureau of Labor Statistics. This also provides the City Council with more information about the financial health of the water fund.

Solid Waste Utility

The primary sources of revenue for the wastewater utility are user fees. User fees are monthly charges based on the number of bins requested by the residents.

Restrictions

Fees collected in the solid waste fund are restricted to being used for solid waste utility contractual obligations with Ace Disposal and any related cost to the city.

Assumptions

Eagle Mountain is currently contracted with Ace Disposal for solid waste services, but the City handles billing for them. The projected revenue is based on previous year's sales with additional projection based on the growth rate of the city, which is based on the number of projected building permits that will be issued in the fiscal year.

Stormwater Utility

The primary sources of revenue for the stormwater utility are user fees. User fees are monthly charges based on a flat rate for each utility account.

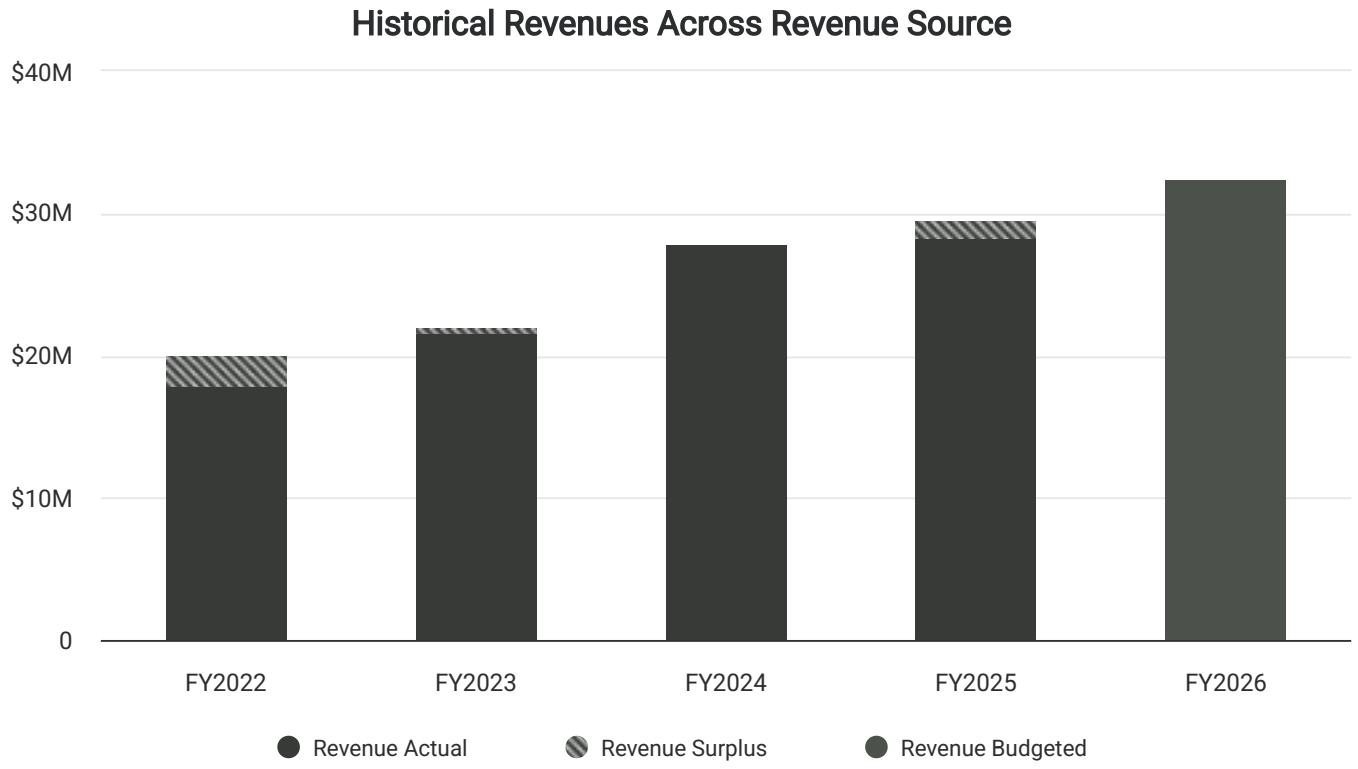
Restrictions

Fees collected in the stormwater fund are restricted to being used for stormwater utility operations, maintenance, and infrastructure needs.

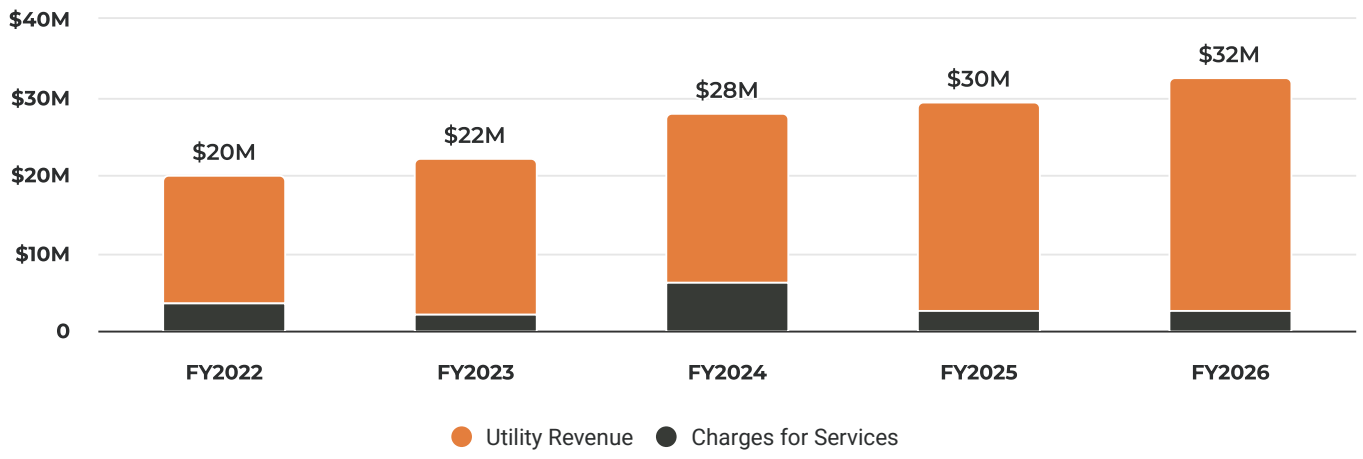
Assumptions

The stormwater budget is projected by the Finance Department based on the revenue and expenditure in the last three fiscal years. The stormwater user fees have not been adjusted for years.

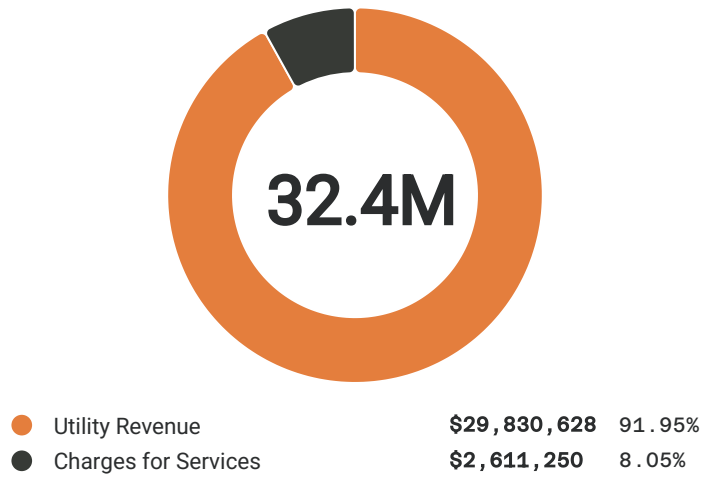
Revenue Summary



Revenues by Revenue Source



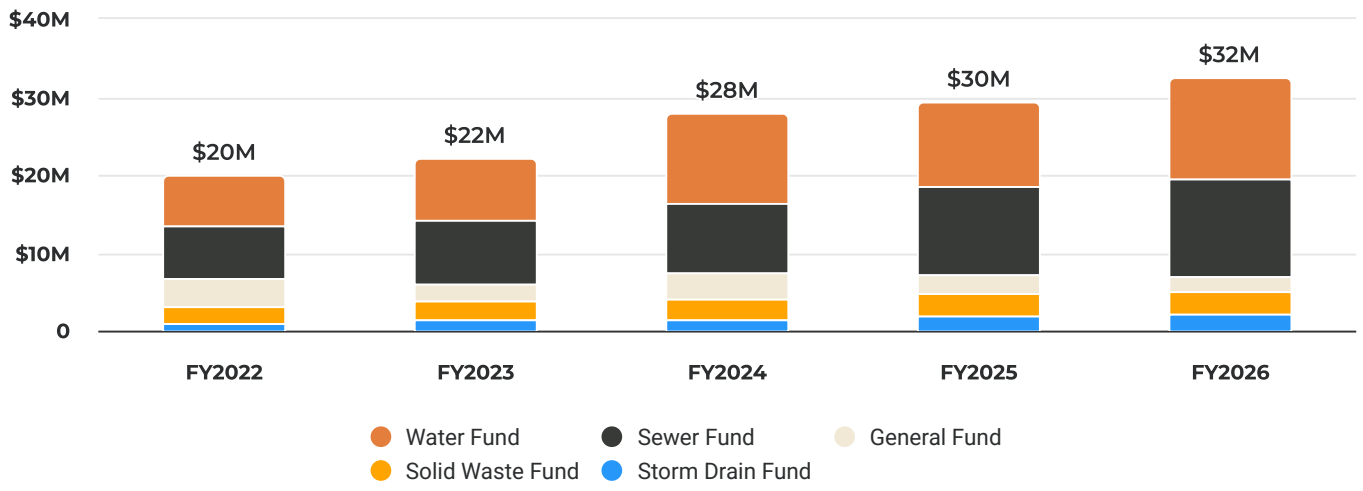
FY26 Revenues by Revenue Source



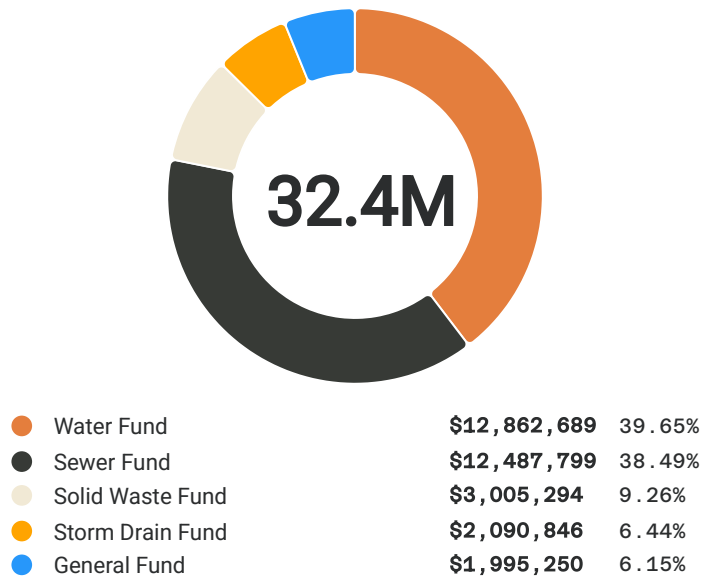
Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Charges for Services	$2,586,484.00	$2,151,500.00	$2,611,250.00	21.37%
Utility Revenue	$26,920,782.00	$26,188,861.00	$29,830,628.00	13.91%
Total Revenues	**$29,507,266.00**	**$28,340,361.00**	**$32,441,878.00**	**14.47%**

Revenues by Fund



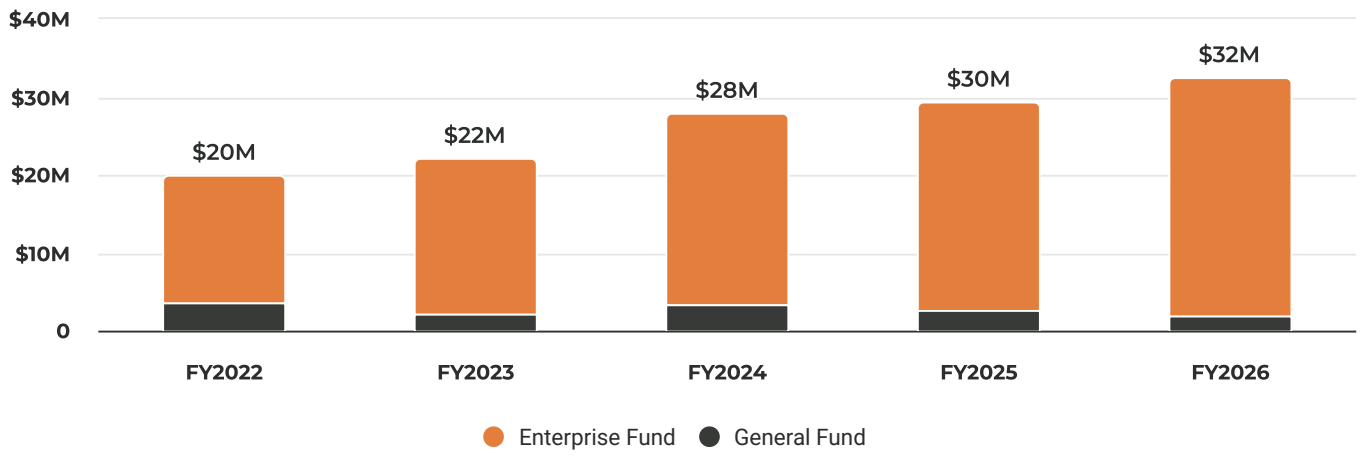
FY26 Revenues by Fund



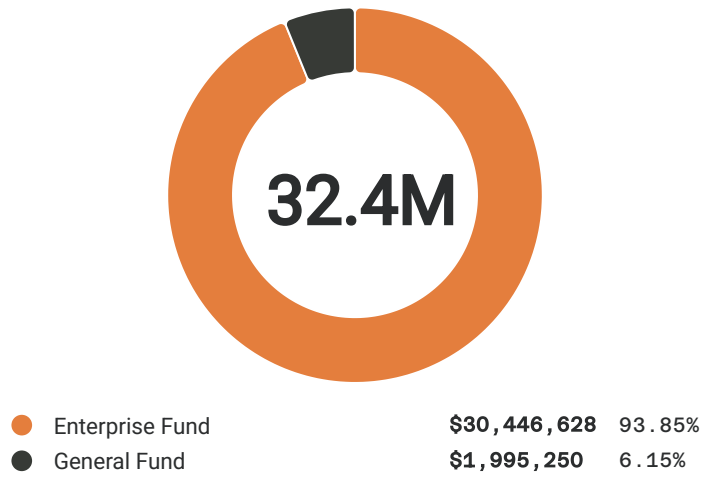
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$3,341,469.13	$2,601,984.00	$2,159,000.00	$1,995,250.00	-7.58%
Water Fund	$11,537,390.06	$10,955,306.00	$11,210,661.00	$12,862,689.00	14.74%
Sewer Fund	$8,793,717.29	$11,248,938.00	$10,611,373.00	$12,487,799.00	17.68%
Solid Waste Fund	$2,641,748.03	$2,862,185.00	$2,773,384.00	$3,005,294.00	8.36%
Storm Drain Fund	$1,533,474.59	$1,838,853.00	$1,585,943.00	$2,090,846.00	31.84%
Total Revenues	**$27,847,799.10**	**$29,507,266.00**	**$28,340,361.00**	**$32,441,878.00**	**14.47%**

Revenues by Fund Group



FY26 Revenues by Fund Group



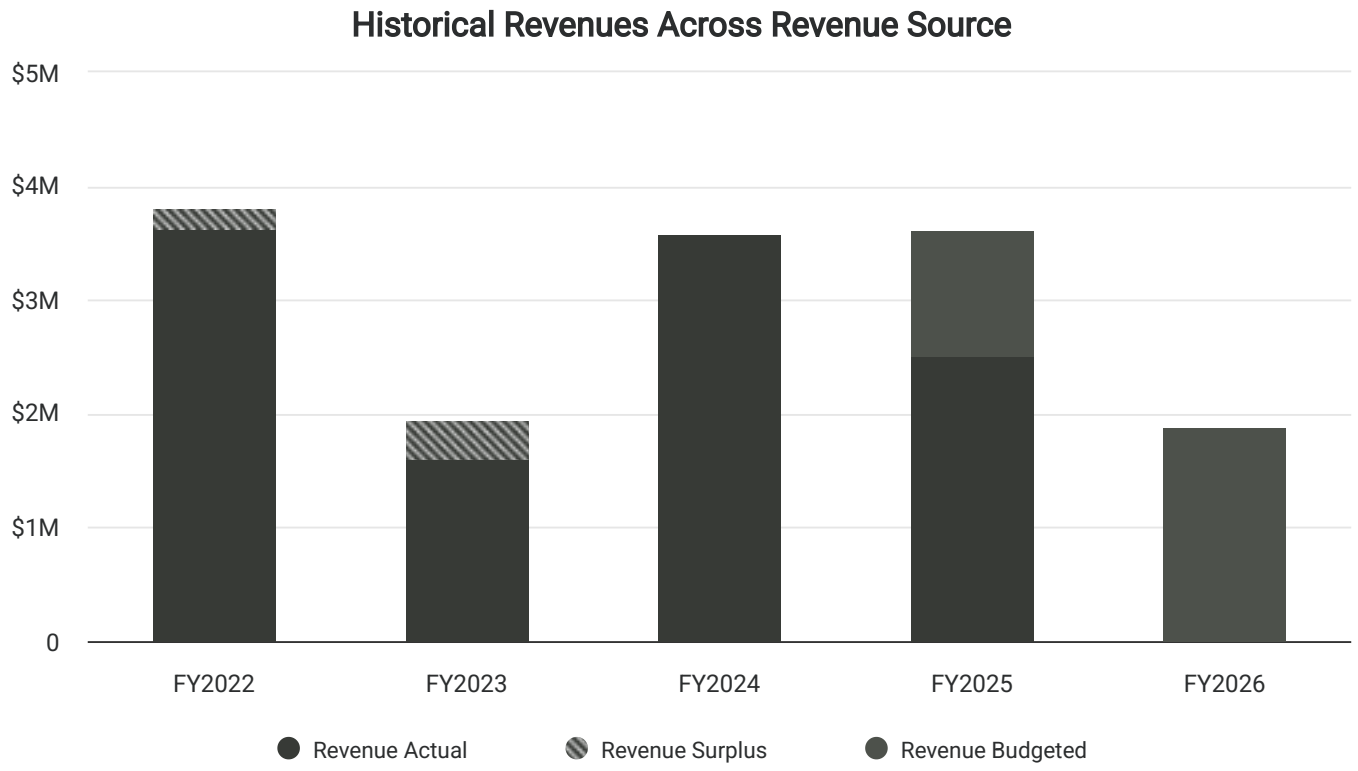
Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$3,341,469.13	$2,601,984.00	$2,159,000.00	$1,995,250.00	-7.58%
Enterprise Fund	$24,506,329.97	$26,905,282.00	$26,181,361.00	$30,446,628.00	16.29%
Total Revenues	**$27,847,799.10**	**$29,507,266.00**	**$28,340,361.00**	**$32,441,878.00**	**14.47%**

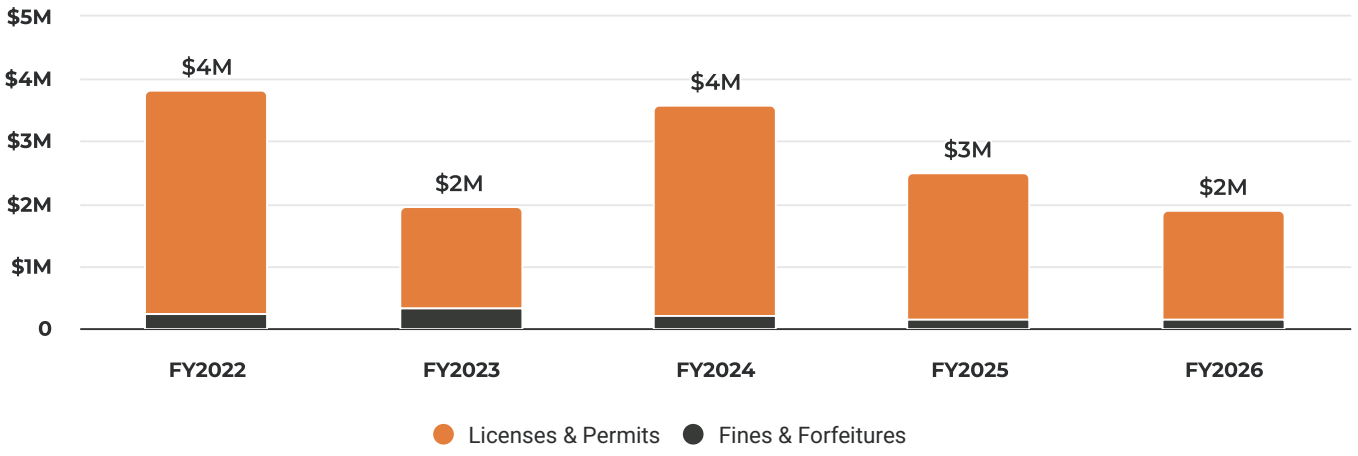
Licenses, Fees, Fines, & Collections

Revenue from various licenses, fees, and fines imposed by the City. This includes business license, building permit fees development fees, library fees and fines, code enforcement fines, and other delinquent and late fees. All the analysis is done by the Finance Department which is based on revenue and expenses in the last three fiscal years.

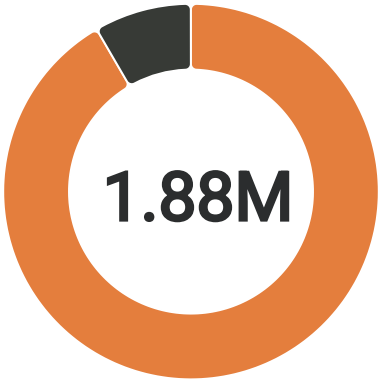
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source

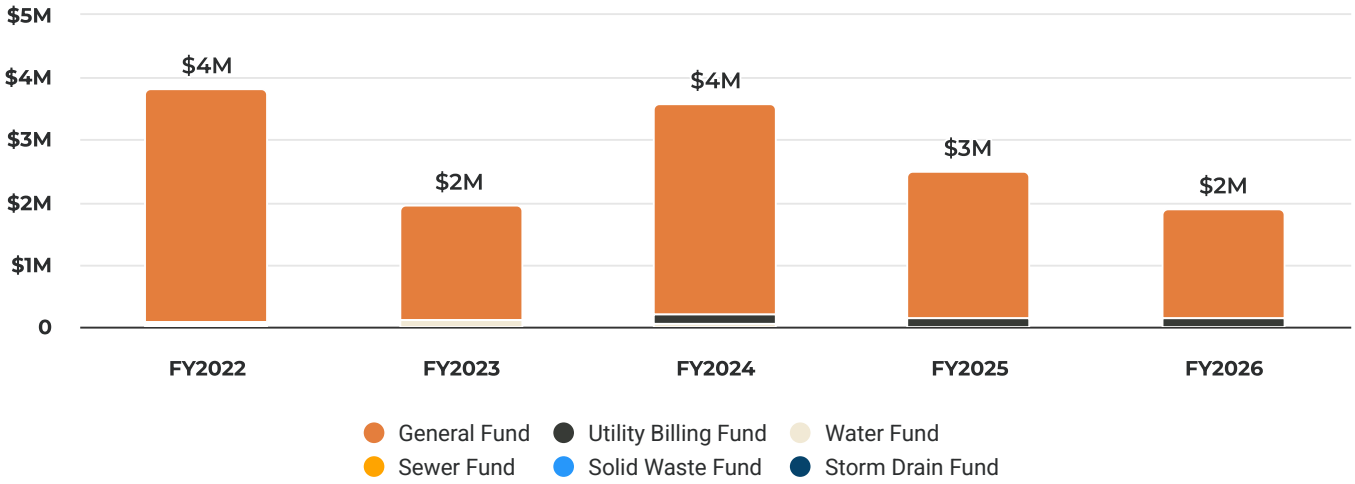


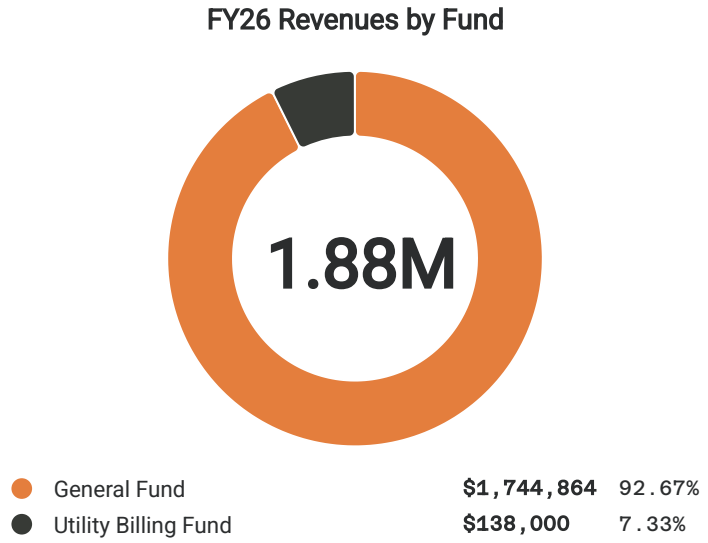
Licenses & Permits	$1,725,164	91.62%
Fines & Forfeitures	$157,700	8.38%

Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Licenses & Permits	$2,344,200.00	$3,468,000.00	$1,725,164.00	-50.25%
Fines & Forfeitures	$161,700.00	$154,000.00	$157,700.00	2.40%
Total Revenues	**$2,505,900.00**	**$3,622,000.00**	**$1,882,864.00**	**-48.02%**

Revenues by Fund

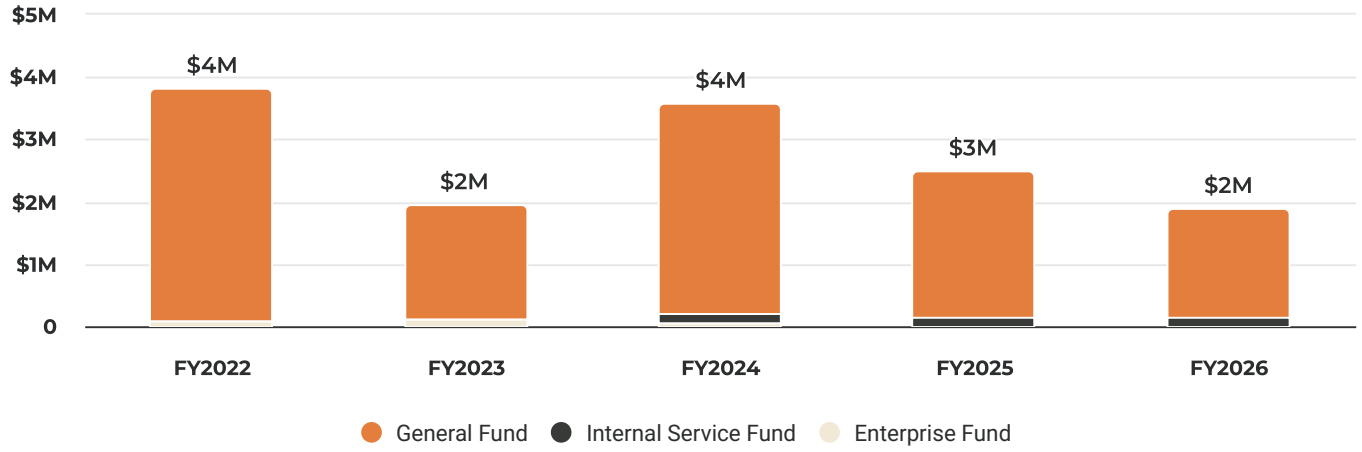




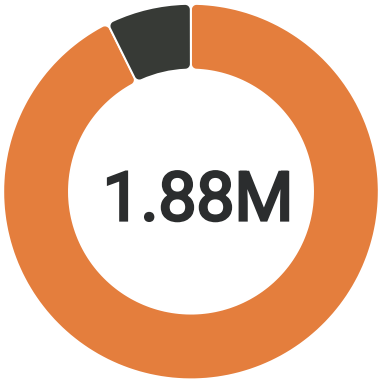
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$3,386,900.38	$2,365,900.00	$3,482,000.00	$1,744,864.00	-49.89%
Water Fund	$60,350.00	-	-	-	-
Utility Billing Fund	$137,563.13	$140,000.00	$140,000.00	$138,000.00	-1.43%
Total Revenues	**$3,584,813.51**	**$2,505,900.00**	**$3,622,000.00**	**$1,882,864.00**	**-48.02%**

Revenues by Fund Group



FY26 Revenues by Fund Group



General Fund	**$1,744,864**	92.67%
Internal Service Fund	**$138,000**	7.33%

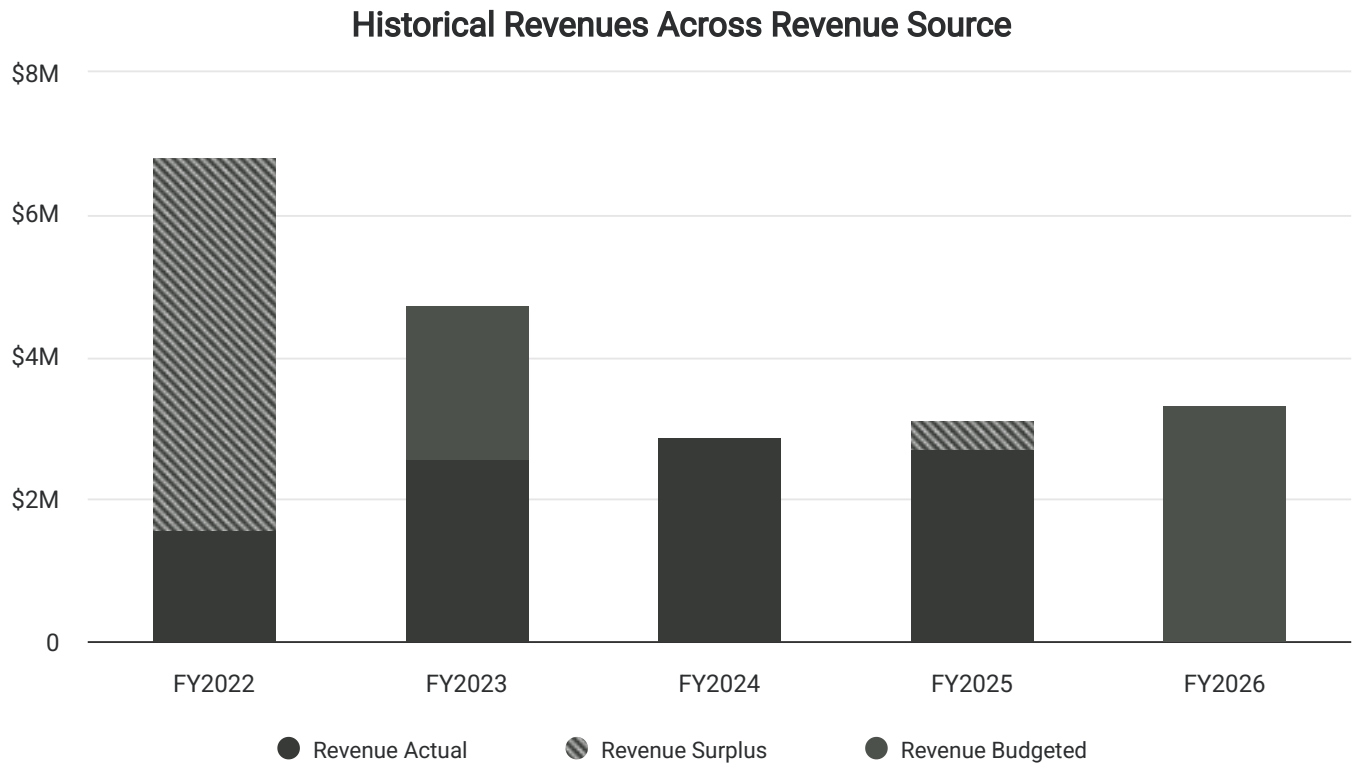
Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$3,386,900.38	$2,365,900.00	$3,482,000.00	$1,744,864.00	-49.89%
Enterprise Fund	$60,350.00	-	-	-	-
Internal Service Fund	$137,563.13	$140,000.00	$140,000.00	$138,000.00	-1.43%
Total Revenues	**$3,584,813.51**	**$2,505,900.00**	**$3,622,000.00**	**$1,882,864.00**	**-48.02%**

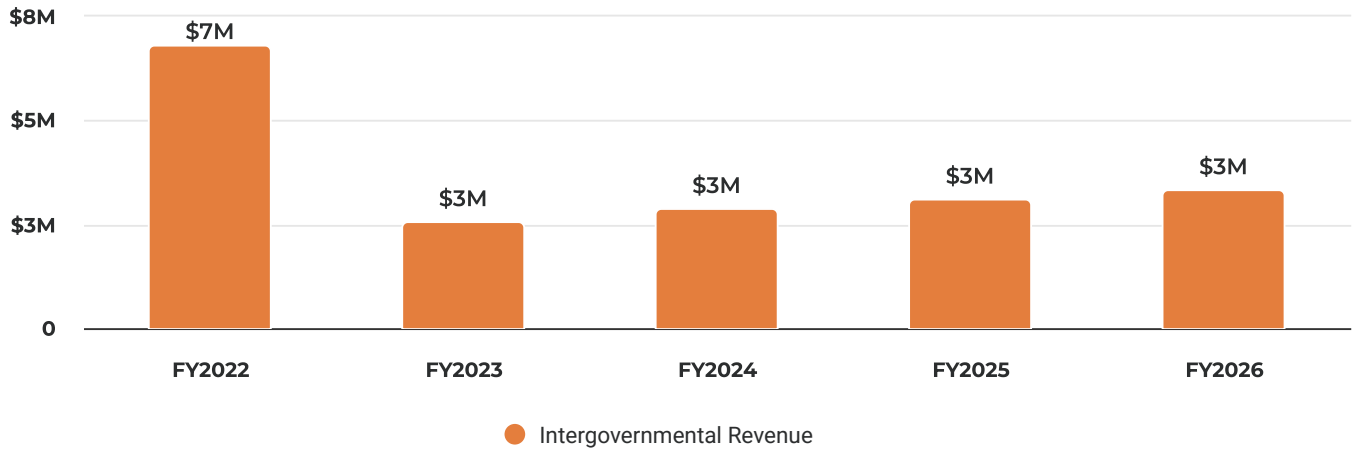
Intergovernmental Revenue

The City anticipates receiving $3.34M from State and in various intergovernmental grants. This revenue comes through grants and shared revenue from the state and federal governments. This includes things like Class B&C Road Funds, and an allotment from the State Liquor Fund.

Revenue Summary



Revenues by Revenue Source



The City anticipates receiving $3.34M in various intergovernmental grants. This revenue comes through grants and shared revenue from the state and federal governments. This includes things like Class B&C Road Funds, and an allotment from the State Liquor Fund.

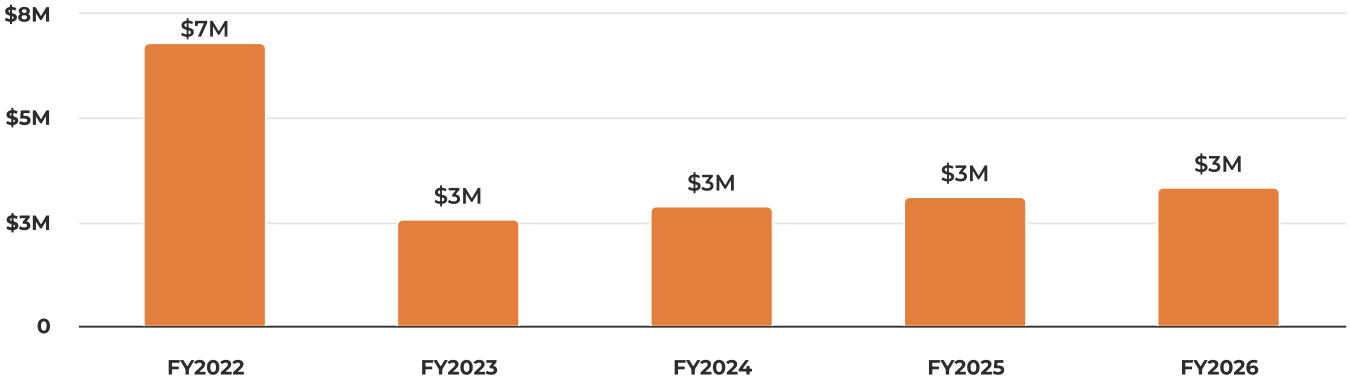
FY26 Revenues by Revenue Source

Intergovernmental Revenue **$3,339,287** 100.00%

Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Intergovernmental Revenue	$3,108,292.00	$2,732,000.00	$3,339,287.00	22.23%
Total Revenues	**$3,108,292.00**	**$2,732,000.00**	**$3,339,287.00**	**22.23%**

Revenues by Fund



General Fund

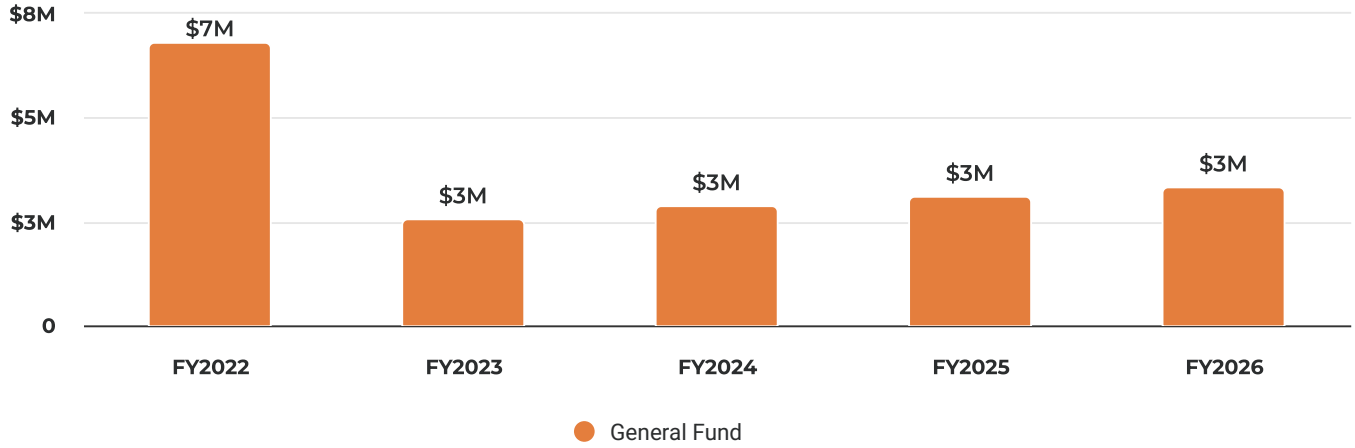
FY26 Revenues by Fund

General Fund $3,339,287 100.00%

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$2,873,248.25	$3,108,292.00	$2,732,000.00	$3,339,287.00	22.23%
Total Revenues	**$2,873,248.25**	**$3,108,292.00**	**$2,732,000.00**	**$3,339,287.00**	**22.23%**

Revenues by Fund Group



FY26 Revenues by Fund Group

General Fund **$3,339,287** 100.00%

Revenues by Fund Group

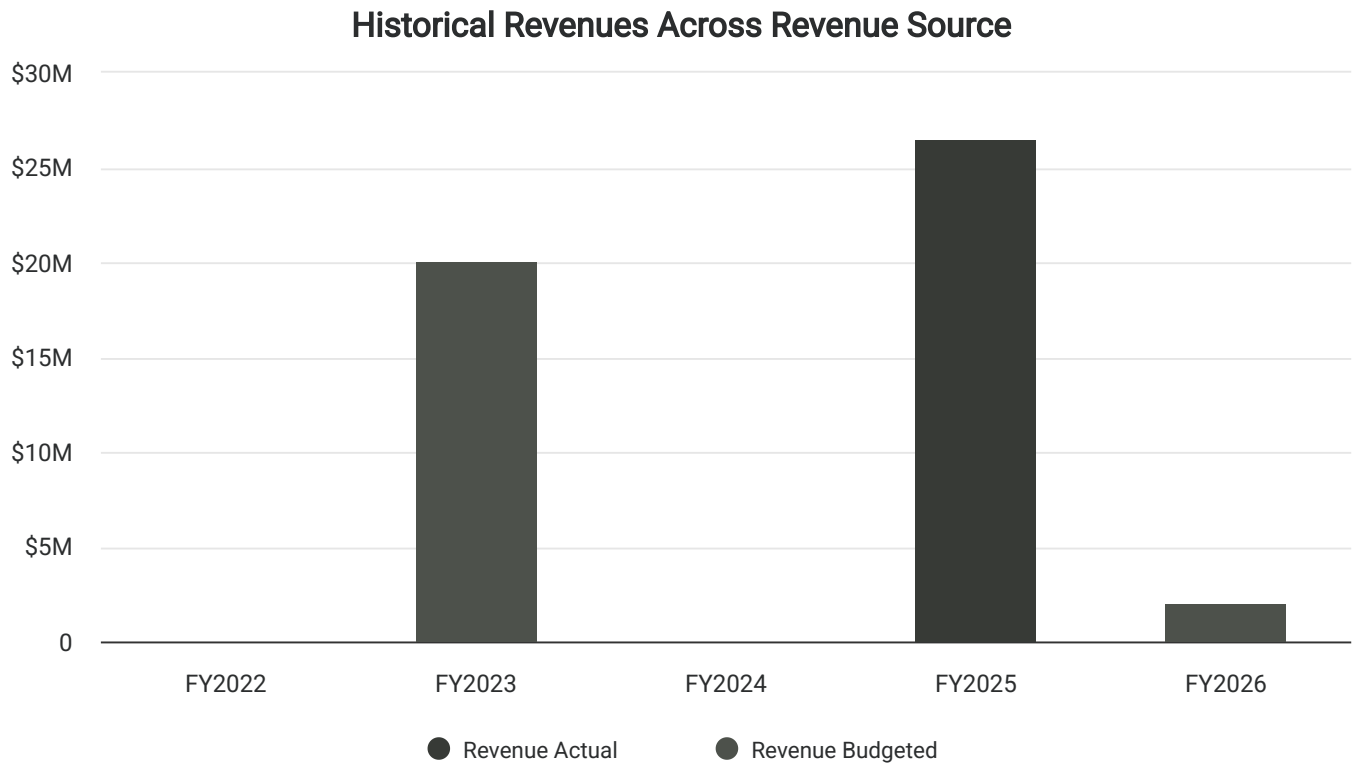
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$2,873,248.25	$3,108,292.00	$2,732,000.00	$3,339,287.00	22.23%
Total Revenues	**$2,873,248.25**	**$3,108,292.00**	**$2,732,000.00**	**$3,339,287.00**	**22.23%**

Impact Fees

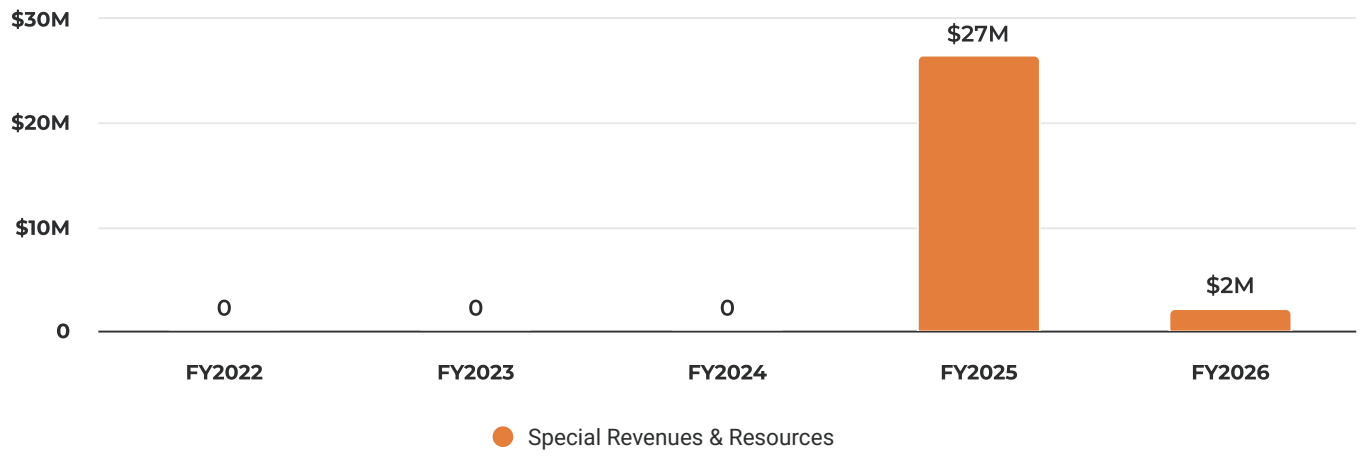
Impact fees are fees imposed on a new or proposed development project to pay for all or a portion of the costs associated with providing public services and infrastructure to the new development. The City collects these fees for the following services: culinary water, sewer, parks and recreation, storm drain, and transportation.

The impact fees are based on the Impact Fees Analysis (IFA) and Impact Fee Facilities Plan (IFFP) conducted by city's financial advisors and consultants.

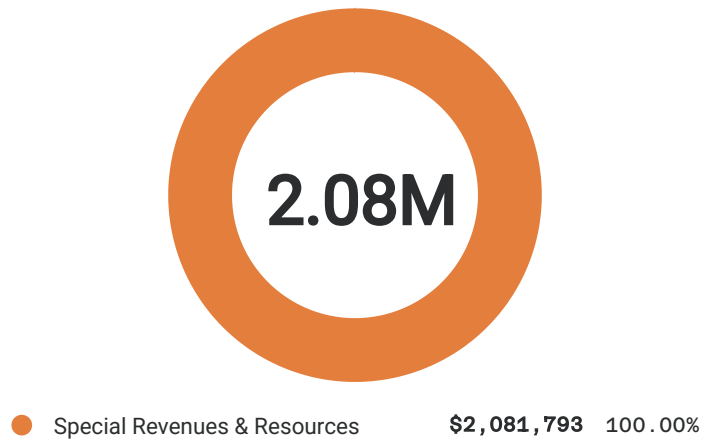
Revenue Summary



Revenues by Revenue Source



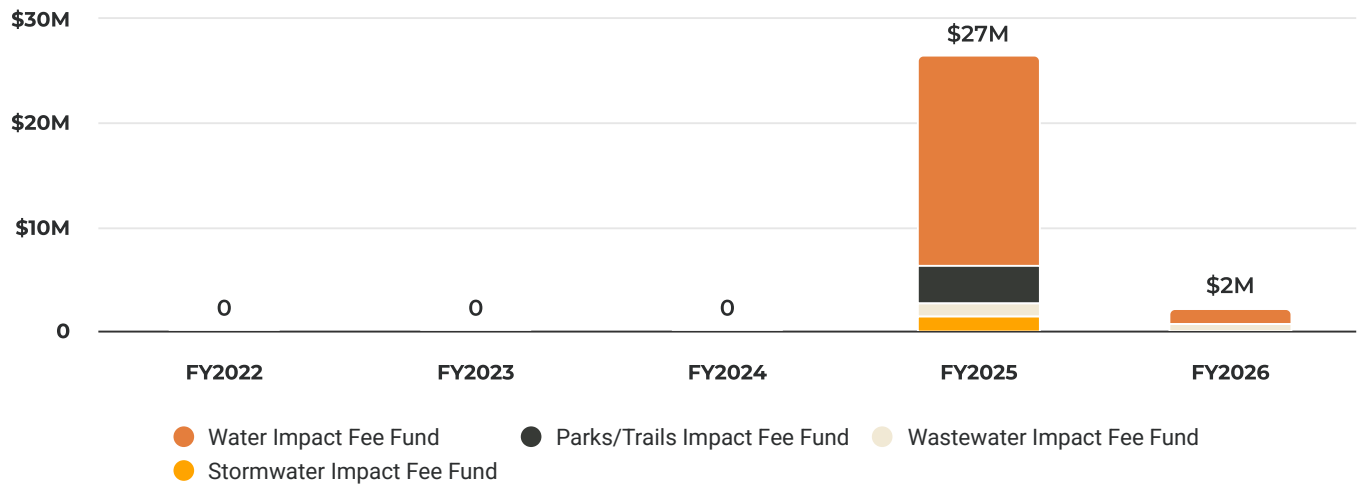
FY26 Revenues by Revenue Source



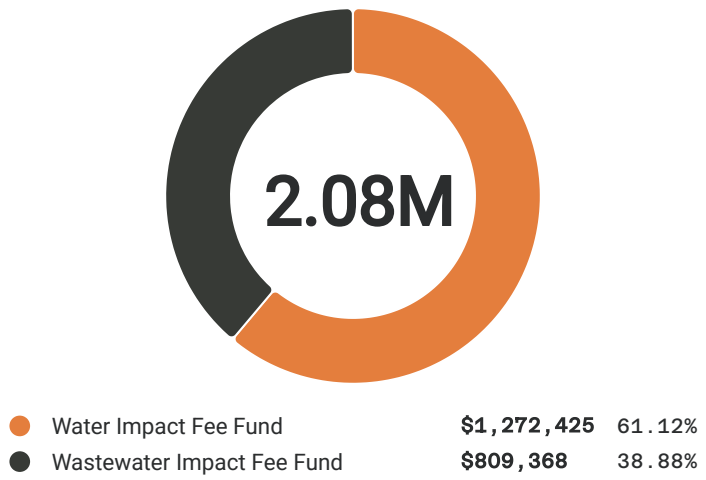
Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Special Revenues & Resources	$26,520,595.00	$26,520,595.00	$2,081,793.00	-92.15%
Total Revenues	**$26,520,595.00**	**$26,520,595.00**	**$2,081,793.00**	**-92.15%**

Revenues by Fund



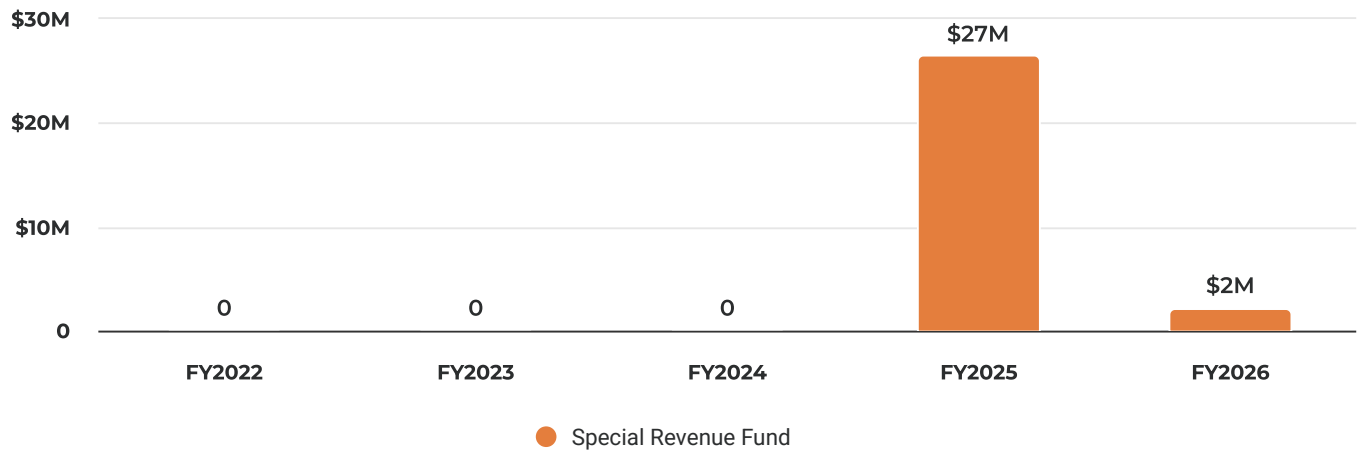
FY26 Revenues by Fund

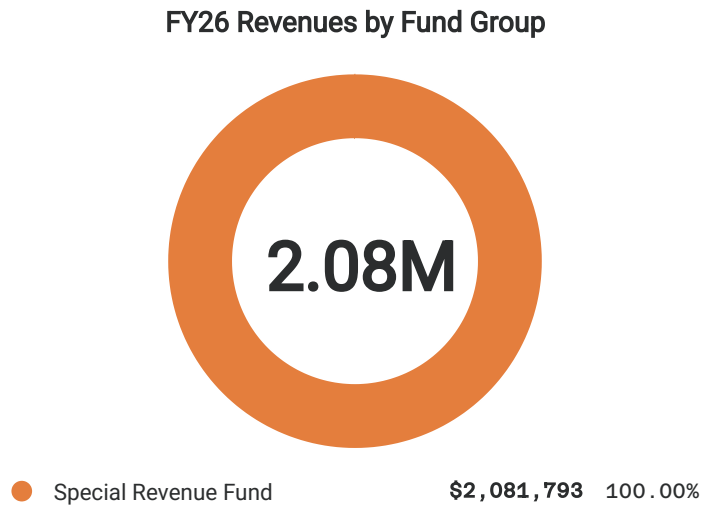


Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Water Impact Fee Fund	-	$20,222,270.00	$20,222,270.00	$1,272,425.00	-93.71%
Wastewater Impact Fee Fund	-	$1,176,857.00	$1,176,857.00	$809,368.00	-31.23%
Parks/Trails Impact Fee Fund	-	$3,603,918.00	$3,603,918.00	-	-100.00%
Stormwater Impact Fee Fund	-	$1,517,550.00	$1,517,550.00	-	-100.00%
Total Revenues	**-**	**$26,520,595.00**	**$26,520,595.00**	**$2,081,793.00**	**-92.15%**

Revenues by Fund Group





Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Special Revenue Fund	-	$26,520,595.00	$26,520,595.00	$2,081,793.00	-92.15%
Total Revenues	**-**	**$26,520,595.00**	**$26,520,595.00**	**$2,081,793.00**	**-92.15%**

Administrative Cost

Administrative Cost Allocations

The 2025-2026 Tentative Budget as proposed includes an allocation of administrative and overhead costs totaling $7.38M for services that are provided on behalf of all departments within the government organization.

The table below displays the amount of administrative and overhead costs allocated to each fund.

Fund	Administrative Cost Allocation	Percent of Total Allocation
10 General	$4,395,810	56.07%
51 Water	$1,462,143	18.65%
52 Wastewater	$1,183,892	15.10%
54 Fleet	$158,722	2.02%
57 Solid Waste	$80,564	1.03%
59 Stormwater	$350,897	4.48%
63 Utility Billing	$104,300	1.33%
64 GIS	$103,194	1.32%

What is a cost allocation?

Cost allocation is the process of identifying, aggregating, and assigning costs to a department for services it receives from other departments. The costs are initially accounted for in the General Fund.

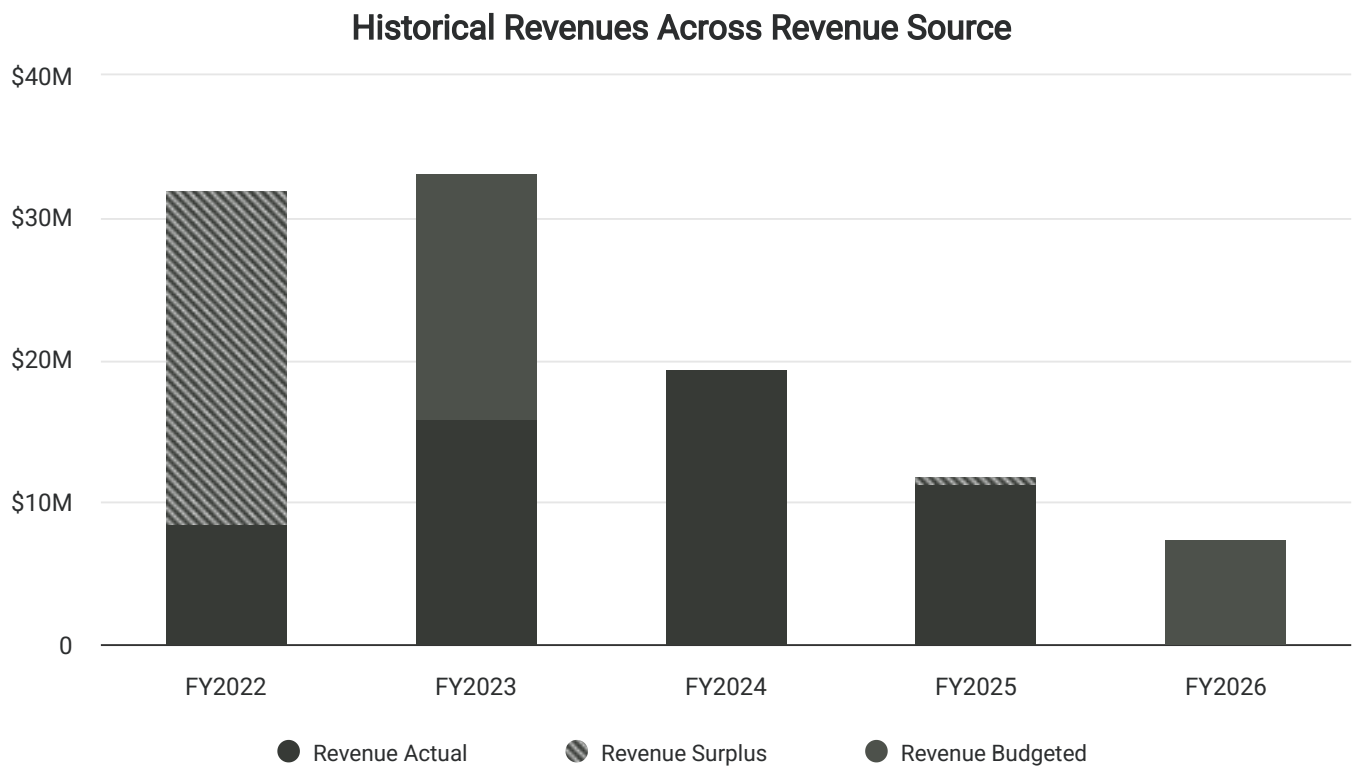
Why is it necessary to have a cost allocation account?

If our Enterprise Funds were a stand-alone business, they would be responsible for any and all costs associated with the operation of the business. As part of the larger government organization, there has always been some benefit to sharing costs among all departments. The costs shared are for services utilized across the government organization, such as legal services, accounting, records management, and human resource functions. Fund accounting requires that these shared costs be identified and properly allocated.

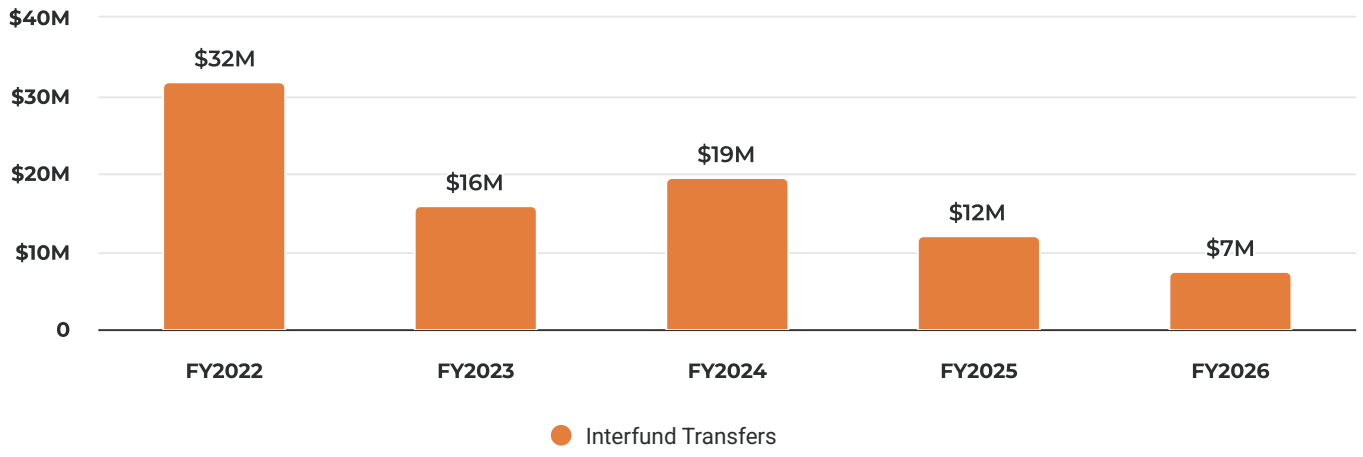
What departments are considered service departments?

The following departments within the General Fund provide general services across the organization and have costs that are allocated to other funds: Legislative, Executive, City Attorney, City Recorder, Human Resources, Finance, Facilities, Information Technology Systems, Communications, and Engineering.

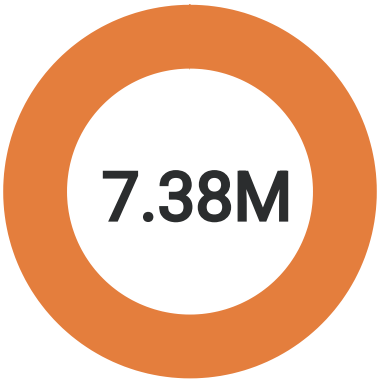
Revenue Summary



Revenues by Revenue Source



FY26 Revenues by Revenue Source

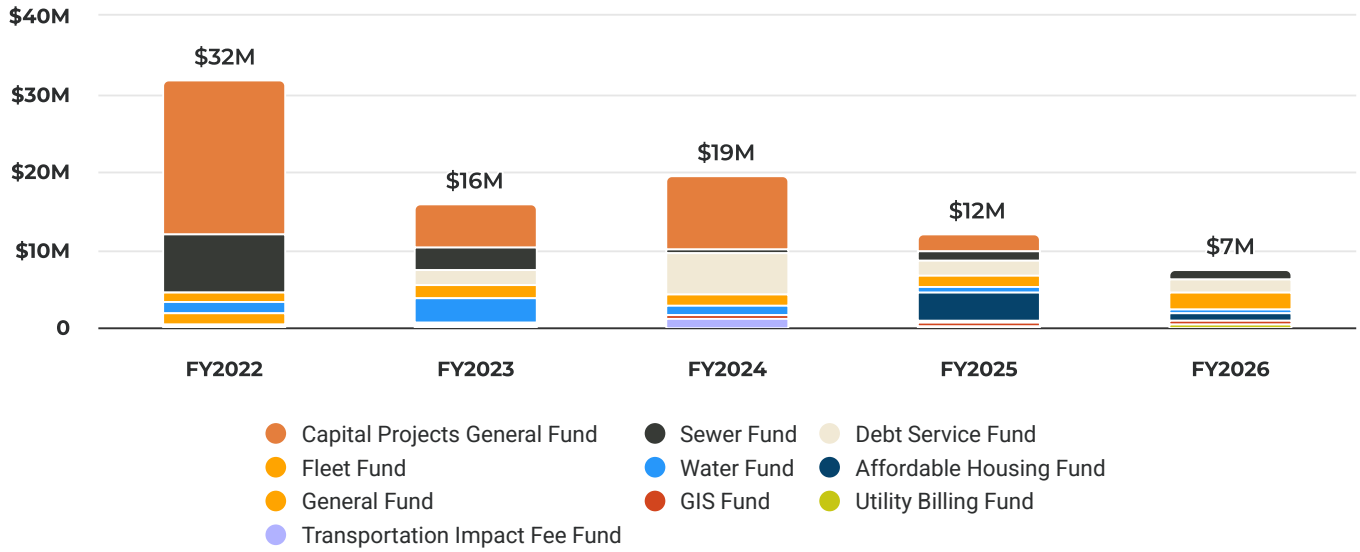


Interfund Transfers $7,377,723 100.00%

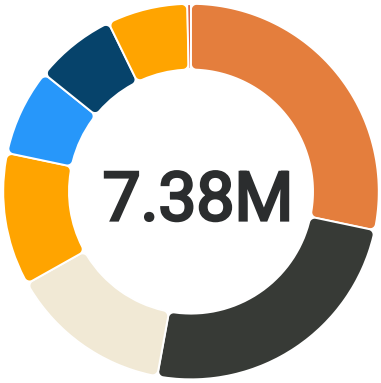
Revenues by Revenue Source

Category	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
Interfund Transfers	$11,939,207.00	$11,388,208.00	$7,377,723.00	-35.22%
Total Revenues	**$11,939,207.00**	**$11,388,208.00**	**$7,377,723.00**	**-35.22%**

Revenues by Fund



FY26 Revenues by Fund

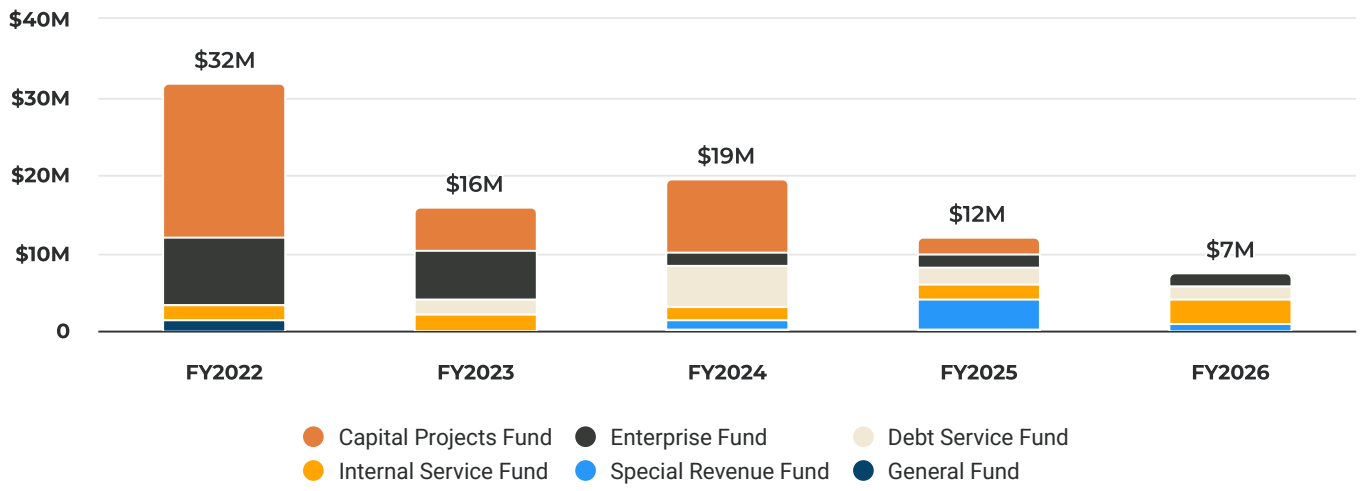


Fleet Fund	$2,088,678	28.31%
Debt Service Fund	$1,813,250	24.58%
Sewer Fund	$1,031,152	13.98%
Affordable Housing Fund	$843,459	11.43%
Water Fund	$550,675	7.46%
GIS Fund	$517,016	7.01%
Utility Billing Fund	$510,576	6.92%
General Fund	$22,917	0.31%

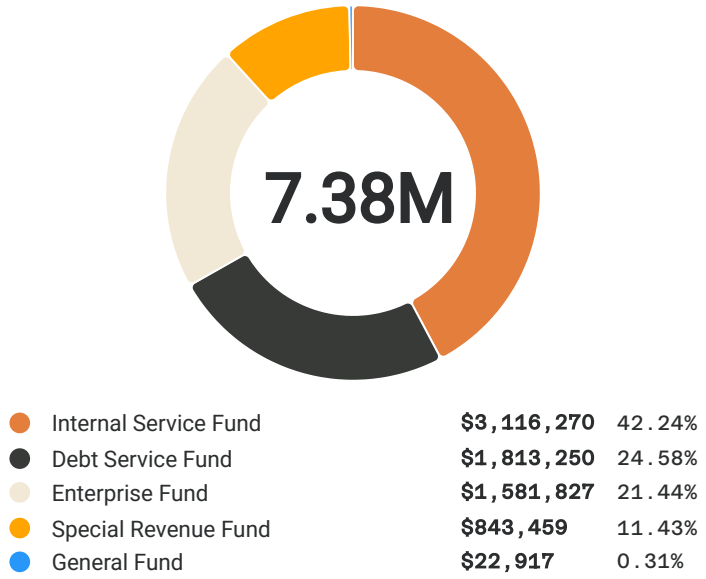
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$176,116.99	$215,278.00	$215,278.00	$22,917.00	-89.35%
Transportation Impact Fee Fund	$1,171,109.00	-	-	-	-
Debt Service Fund	$5,295,353.55	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Capital Projects General Fund	$9,240,483.07	$2,040,897.00	$2,040,897.00	-	-100.00%
Water Fund	$1,104,415.35	$660,645.00	$660,645.00	$550,675.00	-16.65%
Sewer Fund	$590,830.00	$1,148,350.00	$1,148,350.00	$1,031,152.00	-10.21%
Fleet Fund	$1,372,828.92	$1,387,627.00	$1,387,627.00	$2,088,678.00	50.52%
Utility Billing Fund	$99,978.12	$325,623.00	$325,623.00	$510,576.00	56.80%
GIS Fund	$352,449.00	$309,565.00	$309,565.00	$517,016.00	67.01%
Affordable Housing Fund	-	$3,800,999.00	$3,250,000.00	$843,459.00	-74.05%
Total Revenues	**$19,403,564.00**	**$11,939,207.00**	**$11,388,208.00**	**$7,377,723.00**	**-35.22%**

Revenues by Fund Group



FY26 Revenues by Fund Group



Revenues by Fund Group

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2025 Budget	FY 2026 Budgeted	(% Change)
General Fund	$176,116.99	$215,278.00	$215,278.00	$22,917.00	-89.35%
Special Revenue Fund	$1,171,109.00	$3,800,999.00	$3,250,000.00	$843,459.00	-74.05%
Debt Service Fund	$5,295,353.55	$2,050,223.00	$2,050,223.00	$1,813,250.00	-11.56%
Capital Projects Fund	$9,240,483.07	$2,040,897.00	$2,040,897.00	-	-100.00%
Enterprise Fund	$1,695,245.35	$1,808,995.00	$1,808,995.00	$1,581,827.00	-12.56%
Internal Service Fund	$1,825,256.04	$2,022,815.00	$2,022,815.00	$3,116,270.00	54.06%
Total Revenues	**$19,403,564.00**	**$11,939,207.00**	**$11,388,208.00**	**$7,377,723.00**	**-35.22%**

Capital Improvement Plan

Capital vs. Operating Budgets

The City has two budgets: the operating budget and the capital budget. The operating budget addresses the planning and financing of the City's day-to-day activities. The capital budget contains capital expenditures used by the City to purchase or upgrade property.

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

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

Capital Projects Plan

Eagle Mountain City was incorporated in December 1996 with a population of approximately 250 residents. Since the time of incorporation, the City has grown to over 64,000 residents. The City frequently faces challenges keeping up with the construction of capital projects because of the consistent growth it experiences.

Eagle Mountain adopted a detailed Capital Projects Plan which evaluates the City's infrastructure and future utility needs. Specifically, the Capital Projects Plan addresses roads, water, sewer, storm drainage, parks and trails, and public safety. The Capital Projects Plan divides the City into two service areas: the North Service Area (NSA) and the South Service Area (SSA). The City periodically revisits the city's Capital Projects Plan and Economic Analysis to ensure that it is accumulating the appropriate funds for the construction of these future facilities and thus reduce the amount of funds the City must borrow. The City also has the proceeds from utility sales that are intended to be used for capital projects in coming years.

Administration

2025 through 2030
Capital Improvement Plan
Eagle Mountain, Utah

PROJECTS & SOURCE BY DEPARTMENT

Department	Project #	Priority	2025	2026	2027	2028	2029	2030	Total
Administration									
Civic Campus	*2025-47-03*	3	7,450,380				45,000,000		**52,450,380**
Land Acquisition	*2025-47-02*	1	1,290,200	2,459,800					**3,750,000**
Land Acquisition Alpine School District	*2025-47-01*	1	1,150,000						**1,150,000**
Park & Ride SR73 Area	*2025-47-04*	1	250,000	500,000					**750,000**
		Administration Total	**10,140,580**	**2,959,800**	**0**	**0**	**45,000,000**	**0**	**58,100,380**
47 Capital Project Fund			13,690,200	2,459,800					**16,150,000**
47 Public Transit Tax				500,000					**500,000**
To Be Determined							41,450,380		**41,450,380**
		Source Grand Total	**13,690,200**	**2,959,800**	**0**	**0**	**41,450,380**	**0**	**58,100,380**

Facilities

Facilities									
Mobile-Office Space	*R2026-47-01*	2			1,400,000				**1,400,000**
Public Works Yard Improvments	*2022-47-02*	2	106,100	1,050,000					**1,156,100**
Senior Center Expansion	*2025-47-05*	1	100,000						**100,000**
Senior Center Parking	*2021-47-05*	1	50,000						**50,000**
		Facilities Total	**256,100**	**1,050,000**	**1,400,000**	**0**	**0**	**0**	**2,706,100**
47 Capital Project Fund			156,100	1,050,000	1,400,000				**2,606,100**
CDBG			100,000						**100,000**
		Source Grand Total	**256,100**	**1,050,000**	**1,400,000**	**0**	**0**	**0**	**2,706,100**

Parks

Parks									
Bike Park Improvements	*2026-45-01*	2		100,000					**100,000**
Bike Park Match Grant	*2025-USP-01*	1	70,000						**70,000**
City Center Median Landscaping	*2023-USP-01*	1	500,000						**500,000**
City Center Streetscapes	*2015-USP-02*	2	50,000	742,991					**792,991**
Cory Wride Memorial Park Phase 3	*R2028-45-01*	3				5,000,000			**5,000,000**
Cory Wride Park - Festival Field Lights	*2026-45-02*	1		350,000					**350,000**
Cory Wride Park - Parking Lot	*2026-45-03*	1		400,000					**400,000**
Nolen Park Improvements	*2023-USP-09*	2	80,000	670,000					**750,000**
Observatory Walden Park	*2023-45-05*	1	300,000						**300,000**
Pony Express Park - Dog Park	*R2026-45-05*	2		50,000					**50,000**
Pony Express Regional Park Phase 1	*2025-45-03*	2	150,000		3,500,000				**3,650,000**
Property Acquisition	*2028-45-02*	2	1,000,000	1,000,000	1,000,000				**3,000,000**
Ranches Trail - Pony Express Pkwy to SR73	*2023-45-02*	2	50,000	1,320,137					**1,370,137**
Recreational Trail - Regional	*R2026-45-01*	2				2,300,000			**2,300,000**
Recreational Trail - Regional	*R2024-45-04*	1	50,000						**50,000**
Rodeo Arena Lights & Equipment	*2024-USP-01*	1	80,000						**80,000**
Silverlake Community Park Phase 2	*R2025-45-01*	2		100,000	1,500,000				**1,600,000**
Trail Addition - Bobby Wren to Trailhead	*R2026-45-08*	2		150,000					**150,000**
Trail Addition - Eagle Point	*R2026-45-06*	2		30,000					**30,000**
Trail Addition - North of SR73	*R2026-45-07*	1		50,000					**50,000**
Trail Improvement - Fiona Crossing	*2026-45-04*	1		20,000					**20,000**
		Parks Total	**2,330,000**	**4,983,128**	**6,000,000**	**7,300,000**	**0**	**0**	**20,613,128**
47 Capital Project Fund			179,000	20,000					**199,000**
47 Utility Sale Proceeds			780,000	1,412,991					**2,192,991**
Grants			121,000						**121,000**
MAG Contribution				1,230,764					**1,230,764**
Park Impact Fees			1,250,000	2,319,373	6,000,000	7,300,000			**16,869,373**
		Source Grand Total	**2,330,000**	**4,983,128**	**6,000,000**	**7,300,000**	**0**	**0**	**20,613,128**

Stormwater

Stormwater									
Lake Mountain Detention Basin	*2024-59-01*	1			515,000				**515,000**
		Stormwater Total	**0**	**0**	**515,000**	**0**	**0**	**0**	**515,000**
Stormwater Impact Fees					515,000				**515,000**
		Source Grand Total	**0**	**0**	**515,000**	**0**	**0**	**0**	**515,000**

Streets

Streets									
8000 N - Harmony Way	*2022-44-02*	3	500,000					1,154,868	**1,654,868**
Airport Road Phase 2	*2022-44-01*	1	4,418,027						**4,418,027**
Airport Road Phase 3	*2025-44-01*	1	2,439,266						**2,439,266**
Desert Willow Drive Road		4							**0**
Desert Willow Drive Traffic Signal	*R2026-44-04*	2					25,000	400,000	**425,000**
Design Lone Tree Pkwy to Old Airport Rd	*2023-44-04*	1	125,000						**125,000**
East Expressway	*R2026-44-05*	3		2,000,000					**2,000,000**
High T Intersection - Campus Drive/Ranches Pkwy	*2023-44-03*	2	86,727		1,700,000				**1,786,727**
Midvalley Road East	*None*	5							**0**
Mid Valley Road East Connection = Feasibility	*2025-44-02*	1	250,000						**250,000**
Mid Valley Road Extension	*2022-44-05*	1	4,529,554						**4,529,554**
Pony Express Parkway Widening	*None*	3			0				**0**
Roundabout Removal - PE Pkwy EM Blvd	*2026-44-01*	1	100,000	3,609,950					**3,709,950**
Seal Coat Projects	*None*	1		500,000					**500,000**
Silverlake Parkway Right Turn Lane	*R2026-44-06*	2		650,000					**650,000**
Streetlights - PEP to Shadow Drive	*R2026-44-07*	1		70,000					**70,000**
Traffic Signal Mid Valley-Eagle Mt Blvd	*2025-44-03*	2	425,000						**425,000**
Trailhead/Pony Express Parkway Traffic Signal	*R2026-44-03*	2		50,000	550,000				**600,000**
		Streets Total	**12,873,574**	**6,879,950**	**2,250,000**	**0**	**25,000**	**1,554,868**	**23,583,392**

47 2022 Sales Tax Bond	13,877,898							**13,877,898**
47 Capital Project Fund	500,000	120,000						**620,000**
47 Seal Coat Fees		500,000						**500,000**
47 Transportation Infrastructure Tax	525,000	4,259,950						**4,784,950**
MAG Contribution				3,365,556				**3,365,556**
Stormwater Impact Fees	501,300							**501,300**
To Be Determined			550,000				1,154,868	**1,704,868**
Transportation Impact Fees	125,000	2,000,000	1,700,000			25,000	400,000	**4,250,000**
Source Grand Total	**15,529,198**	**6,879,950**	**2,250,000**	**3,365,556**	**25,000**	**1,554,868**	**29,604,572**

Wastewater

Wastewater									
Gravity Sewer Line Old Airport Rd	*2025-52-04*	1	1,000,000						**1,000,000**
Grounds Improvement - Wastewater Facility	*R2023-52-05*	2							**0**
Land Acquisition	*2026-52-02*	2	108,500	2,624,086					**2,732,586**
Pony Express Upsize	*R2026-52-05*	2			5,190,000				**5,190,000**
Ranches Parkway Upsize	*TBD-52-01*	3				1,100,000			**1,100,000**
Silverlake Upsize	*TBD-52-02*	2			1,000,000				**1,000,000**
Steeplechase Lift Station Upgrade	*R2026-52-02*	2		300,000					**300,000**
Treatment Plant Expansion Phase 2	*2025-52-01*	3	1,876,857		120,000,000				**121,876,857**
Type 1 Tertiary Treatment	*2023-52-02*	1	4,600,000						**4,600,000**
		Wastewater Total	**7,585,357**	**2,924,086**	**126,190,000**	**1,100,000**	**0**	**0**	**137,799,443**

52 ARPA Grants	1,500,000							**1,500,000**
To Be Determined			120,000,000					**120,000,000**
Wastewater Fund	3,100,000							**3,100,000**
Wastewater Impact Fees	2,985,357	2,924,086	6,190,000	1,100,000				**13,199,443**
Source Grand Total	**7,585,357**	**2,924,086**	**126,190,000**	**1,100,000**	**0**	**0**		**137,799,443**

Water

Water									
2.5 MG Tank	*R2028-51-01*	1					3,164,239		**3,164,239**
4 MG Tank	*R2026-51-01*	3			466,960	4,203,902			**4,670,862**
4 MG Tank - City Center	*2024-51-03*	2	640,000		4,000,000				**4,640,000**
Booster Pump & Line North of SR73	*2023-51-05*	1	1,250,000						**1,250,000**
Butter Field PRV Modification	*R2025-51-04*	1		150,000					**150,000**
CUCWD Project 2 Distribution Line	*R2026-51-04*	3			650,000				**650,000**
CUWCD Pump 2	*R2026-51-02*	4						5,612,000	**5,612,000**
CWP SR 73 Parallel Pipe	*R2027-51-01*	4						217,837	**217,837**
Hidden Canyon Distribution Line	*R2023-51-02*	2			125,000	2,500,000			**2,625,000**
Mid Valley Water Line	*R2025-51-01*	2			650,000				**650,000**
SR 73 Water Line IFFP Project 10 & 13	*2024-51-06*	1			750,000				**750,000**
Upgrade Well 5	*2024-51-04*	2	500,000	2,800,000					**3,300,000**
Water Line - Sage Valley to Mid Valley RD	*R2026-51-03*	1		200,000	3,906,061				**4,106,061**
Well #10	*R2029-51-01*	3					287,730	6,000,000	**6,287,730**
Well 3 Soft Start	*2022-51-04*	2		175,000					**175,000**
Well 7 Unity Pass Phase 2	*2024-51-01*	1	3,000,000						**3,000,000**
Well #9 Lone Tree	*2023-51-01*	2		3,580,000	3,500,000				**7,080,000**
		Water Total	**5,390,000**	**6,905,000**	**14,048,021**	**6,703,902**	**3,451,969**	**11,829,837**	**48,328,729**
To Be Determined					2,000,000				**2,000,000**
Wastewater Fund				175,000					**175,000**
Water Fund				150,000	1,039,409				**1,189,409**
Water Impact Fees			4,640,000	6,580,000	11,976,449	6,703,902	3,451,969	11,612,000	**44,964,320**
		Source Grand Total	**4,640,000**	**6,905,000**	**15,015,858**	**6,703,902**	**3,451,969**	**11,612,000**	**48,328,729**
		GRAND TOTAL	**38,575,611**	**25,701,964**	**150,403,021**	**15,103,902**	**48,476,969**	**13,384,705**	**291,646,172**

Debt Overview Summary

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

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

City Use of Debt

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

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

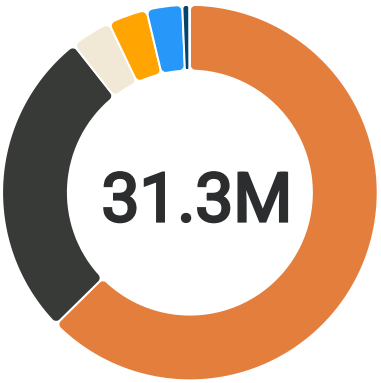
The City commonly borrows funds for expensive capital projects for which enough reserve cash is not available; however, the City generally seeks to reduce its amount of debt when practical. The City has used several Special Improvement Districts (SID), Revenue Bonds, and General Debt Service Funds to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

Currently, the City has no debt resulting from General Obligation Bonds. Because of this lack of debt, the City has not officially adopted the State's legal debt limit for such bonds. Since there is no debt due to such bonds, the City is not concerned about exceeding the legal debt limit. If General Obligation 232 Bonds are secured in the future, the City will ensure through its fiscal policies that the State's legal debt limit is not exceeded.

State statute limits the amount of general obligation debt a governmental entity may issue to 4% of its total taxable value. The last evaluation of the City's worth was conducted in 2022 and placed the value of the city at $4,028,518,573 allowing a debt limit of $161,140,742. Additionally, state statute allows for an additional 8% to be used for water, sewer, or other projects, resulting in a total debt limit of 12% of assessed value.

Eagle Mountain City's bond ratings are as follows: Water & Sewer Bonds are rated AA by S&P as well as Fitch. Special Assessment Bonds are rated AA- by S&P. The Sales Tax bond came in at AA+ by S&P.

Debt By Type



Debt By Type

2022 Sales Tax Bond	$19,625,000	62.65%
2014 Water-Sewer Bond	$8,380,000	26.75%
2018B Water-Sewer Bond	$1,101,000	3.51%
2013 Water-Sewer Bond	$1,058,000	3.38%
2008 Sewer Bond	$962,000	3.07%
AA 2013-1 Bond	$200,000	0.64%
2018A Water-Sewer Bond	$0	0.00%
Transportation Loan	$0	0.00%

Total Debt

$31,326,000

-$1,839,000 (-5.55% vs. FY25)

Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2022 Sales Tax Bond	$20,415,000.00	$19,625,000.00	-3.87%	-$790,000.00
AA 2013-1 Bond	$220,000.00	$200,000.00	-9.09%	-$20,000.00
Transportation Loan	$0.00	$0.00		$0.00
2008 Sewer Bond	$1,457,000.00	$962,000.00	-33.97%	-$495,000.00
2013 Water-Sewer Bond	$1,194,000.00	$1,058,000.00	-11.39%	-$136,000.00
2014 Water-Sewer Bond	$8,665,000.00	$8,380,000.00	-3.29%	-$285,000.00
2018A Water-Sewer Bond	$85,000.00	$0.00		$0.00
2018B Water-Sewer Bond	$1,129,000.00	$1,101,000.00	-2.48%	-$28,000.00
Total Debt	**$33,165,000.00**	**$31,326,000.00**	**-5.55%**	**-$1,754,000.00**

2022 Sales Tax Bond

Debt Purpose

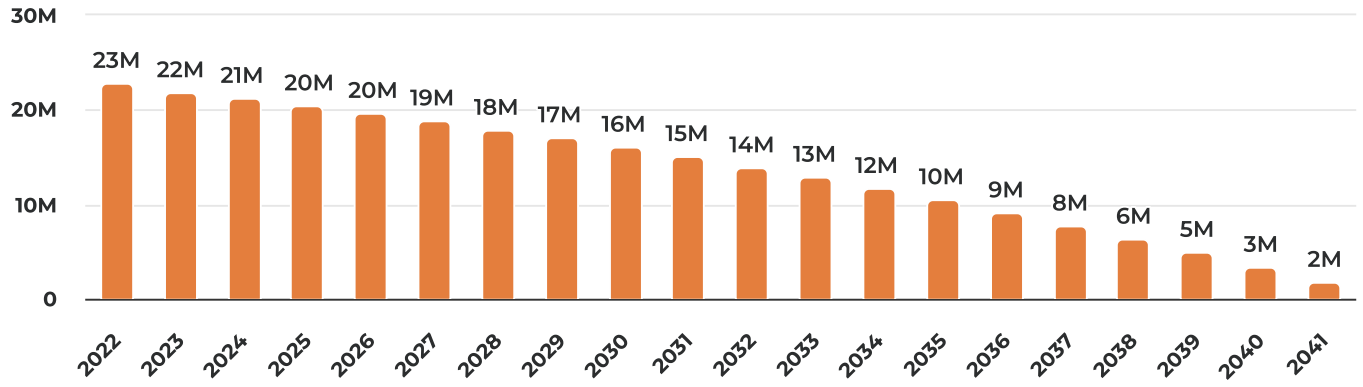
The 2022 Sales Bond Series was issued for the purpose of widening Eagle Mountain Boulevard, extending Mid Valley Road and Old Airport Road, and to replace a water line in Cedar Pass Drive.

Debt Schedule

The original amount borrowed with the 2022 Sales Tax Revenue Bond was $22,915,000. This bond series requires an annual principal installment in February, and biannual interest due in February and August beginning in August 2022 and ending in February 2042, bearing an interest rate of 5%. The debt payment this year amounts to $1,791,375. It is anticipated that the debt will be repaid with transportation impact fees and water fund revenues. The bond are callable after January 31st, 2032. The debt service schedule for this bond is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2023	$ 1,030,000	$ 1,120,000	$ 2,150,000	$ 21,885,000
2024	$ 715,000	$ 1,076,375	$ 1,791,375	$ 21,170,000
2025	$ 755,000	$ 1,039,625	$ 1,794,625	$ 20,415,000
2026	$ 790,000	$ 1,001,000	$ 1,791,000	$ 19,625,000
2027	$ 830,000	$ 960,500	$ 1,790,500	$ 18,795,000
2028	$ 870,000	$ 918,000	$ 1,788,000	$ 17,925,000
2029	$ 915,000	$ 873,375	$ 1,788,375	$ 17,010,000
2030	$ 960,000	$ 826,500	$ 1,786,500	$ 16,050,000
2031	$ 1,010,000	$ 777,250	$ 1,787,250	$ 15,040,000
2032	$ 1,060,000	$ 725,500	$ 1,785,500	$ 13,980,000
2033	$ 1,110,000	$ 671,250	$ 1,781,250	$ 12,870,000
2034	$ 1,165,000	$ 614,375	$ 1,779,375	$ 11,705,000
2035	$ 1,225,000	$ 554,625	$ 1,779,625	$ 10,480,000
2036	$ 1,285,000	$ 491,875	$ 1,776,875	$ 9,195,000
2037	$ 1,350,000	$ 426,000	$ 1,776,000	$ 7,845,000
2038	$ 1,420,000	$ 356,750	$ 1,776,750	$ 6,425,000
2039	$ 1,490,000	$ 284,000	$ 1,774,000	$ 4,935,000
2040	$ 1,565,000	$ 207,625	$ 1,772,625	$ 3,370,000
2041	$ 1,645,000	$ 127,375	$ 1,772,375	$ 1,725,000
2042	$ 1,725,000	$ 43,125	$ 1,768,125	$ -

Total:	$ 19,545,000	$ 13,131,497	$ 32,676,497	$ -



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2022 Sales Tax Bond	$20,415,000.00	$19,625,000.00	-3.87%	-$790,000.00
Total Debt	**$20,415,000.00**	**$19,625,000.00**	**-3.87%**	**-$790,000.00**

AA 2013-1 Bond

Debt Purpose

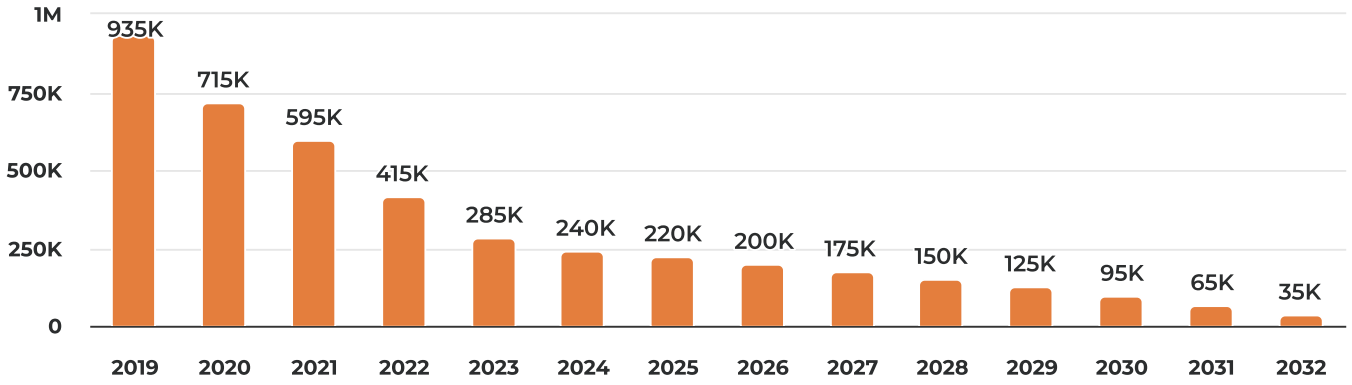
The City has designated Assessment Area 2013-1 to fund improvements related to extending Ranches Parkway northward including construction of earthwork, asphalt, concrete, sanitary sewer, storm drain, culinary water improvements and related expenses.

Debt Schedule

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 45,000	$ 14,563	$ 59,563	$ 240,000
2025	$ 20,000	$ 12,225	$ 32,225	$ 220,000
2026	$ 20,000	$ 11,175	$ 31,175	$ 200,000
2027	$ 25,000	$ 10,125	$ 35,125	$ 175,000
2028	$ 25,000	$ 8,813	$ 33,813	$ 150,000

2029	$ 25,000	$ 7,500	$ 32,500	$ 125,000
2030	$ 30,000	$ 6,250	$ 36,250	$ 95,000
2031	$ 30,000	$ 4,750	$ 34,750	$ 65,000
2032	$ 30,000	$ 3,250	$ 33,250	$ 35,000
2033	$ 35,000	$ 1,750	$ 36,750	$ -
Total:	$ 595,000	$ 130,381	$ 725,381	$ -



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
AA 2013-1 Bond	$220,000.00	$200,000.00	-9.09%	-$20,000.00
Total Debt	**$220,000.00**	**$200,000.00**	**-9.09%**	**-$20,000.00**

Transportation Loan

Debt Purpose

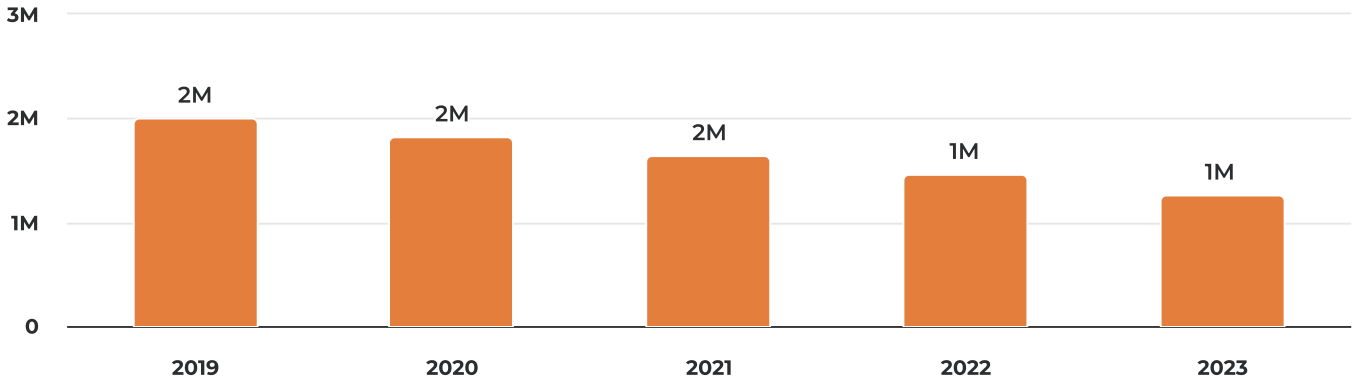
Utah State Infrastructure Bank Loan for widening Pony Express Parkway from 2 lanes to 4 from Lake Mountain Rd. to Frontier M.S. (Midvalley Rd.)

Debt Schedule

The original amount borrowed was $2 million. This bond requires an annual installment of interest and principal due beginning December 2019 through December 2036, bearing an interest rate of 2.98%. The debt service schedule for this bond is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End

2023	$ 190,703	$ 43,519	$ 234,222	$ 1,269,665
2024	$ 196,386	$ 37,836	$ 234,222	$ 1,073,279
2025	$ 202,238	$ 31,984	$ 234,222	$ 871,041
2026	$ 208,265	$ 25,957	$ 234,222	$ 662,777
2027	$ 214,471	$ 19,751	$ 234,222	$ 448,306
2028	$ 220,862	$ 13,360	$ 234,222	$ 227,443
2029	$ 227,444	$ 6,778	$ 234,222	$ -
Total:	$ 1,645,553	$ 228,221	$ 1,873,774	$ -



Fund Name	2025	2026	% Change	$ Change
Transportation Loan				$0.00
Total Debt	**$0.00**	**$0.00**		**$0.00**

2008 Sewer Bond

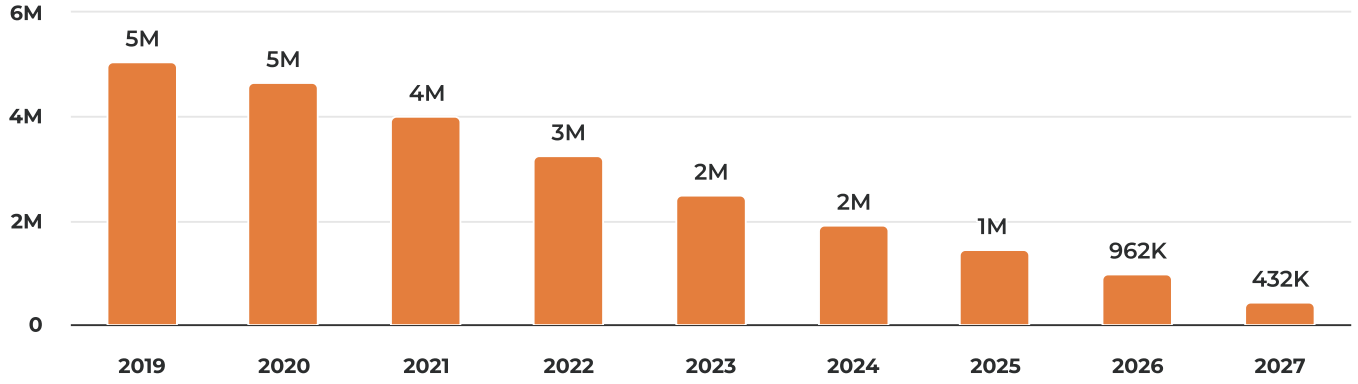
Debt Purpose

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

Debt Schedule

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

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 566,000	$ 28,470	$ 594,470	$ 1,917,000
2025	$ 460,000	$ 19,170	$ 479,170	$ 1,457,000
2026	$ 495,000	$ 14,570	$ 509,570	$ 962,000
2027	$ 530,000	$ 9,620	$ 539,620	$ 432,000
2028	$ 432,000	$ 4,320	$ 436,320	$ -
2029	$ -	$ -	$ -	$ -
2030	$ -	$ -	$ -	$ -
Total:	$ 4,026,000	$ 153,820	$ 4,179,820	$ -



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2008 Sewer Bond	$1,457,000.00	$962,000.00	-33.97%	-$495,000.00
Total Debt	**$1,457,000.00**	**$962,000.00**	**-33.97%**	**-$495,000.00**

2013 Water-Sewer Bond

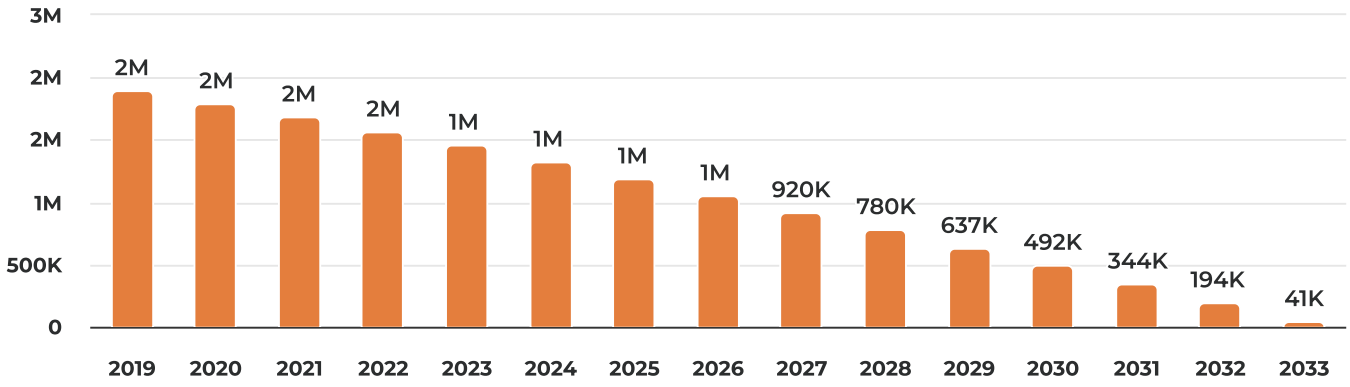
Debt Purpose

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

Debt Schedule

The original amount borrowed with the 2013 Water & Sewer Revenue Bond was $2,536,000. This bond series requires an annual installment of interest and principal due beginning May 2013 through May 2033, bearing an interest rate of 1.72%. The debt payment this year amounts to $156,078. The repayment will be from the water and sewer funds. The bond is callable anytime. The debt service schedule for this bond is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 131,000	$ 25,078	$ 156,078	$ 1,327,000
2025	$ 133,000	$ 22,824	$ 155,824	$ 1,194,000
2026	$ 136,000	$ 20,537	$ 156,537	$ 1,058,000
2027	$ 138,000	$ 19,395	$ 157,395	$ 920,000
2028	$ 140,000	$ 18,232	$ 158,232	$ 780,000
2029	$ 143,000	$ 15,876	$ 158,876	$ 637,000
2030	$ 145,000	$ 15,875	$ 160,875	$ 492,000
2031	$ 148,000	$ 8,462	$ 156,462	$ 344,000
2032	$ 150,000	$ 5,917	$ 155,917	$ 194,000
2033	$ 153,000	$ 3,337	$ 156,337	$ 41,000
2034	$ 41,000	$ 705	$ 41,705	$ -
Total:	$ 1,644,000	$ 213,514	$ 1,857,514	$ -



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2013 Water-Sewer Bond	$1,194,000.00	$1,058,000.00	-11.39%	-$136,000.00
Total Debt	**$1,194,000.00**	**$1,058,000.00**	**-11.39%**	**-$136,000.00**

2014 Water-Sewer Bond

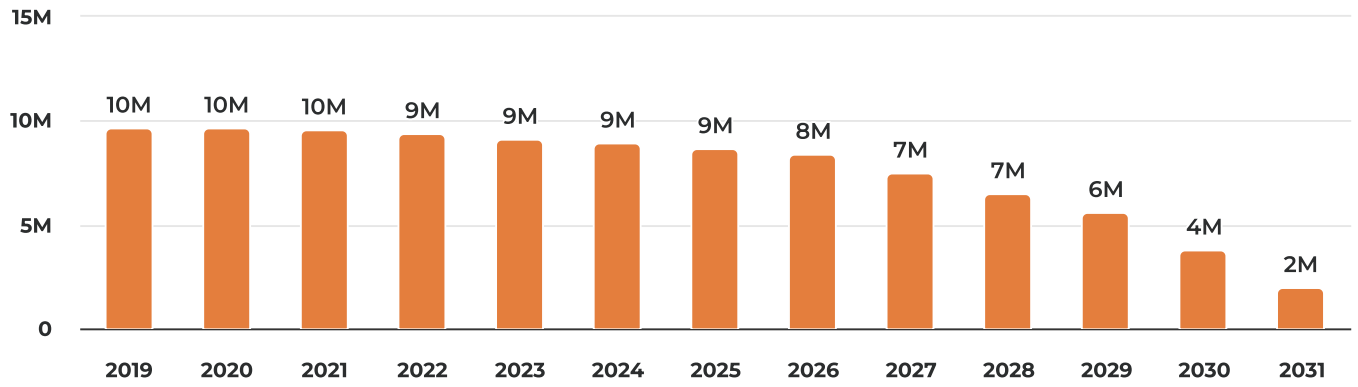
Debt Purpose

This Bond refunded a portion of the 2008 Water & Sewer Revenue Bond and is used for the same projects identified in that section.

Debt Schedule

This bond refunded a portion of the series 2007 Revenue Bonds. This bond requires annual installments of interest and principal due beginning November 2021 through November 2032, bearing interest ranging from 1.96% to 3.91%. This year's debt payment totals $595,325. The bond may be called on November 15, 2024. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 235,000	$ 360,325	$ 595,325	$ 8,920,000
2025	$ 255,000	$ 351,700	$ 606,700	$ 8,665,000
2026	$ 285,000	$ 340,900	$ 625,900	$ 8,380,000
2027	$ 890,000	$ 317,400	$ 1,207,400	$ 7,490,000
2028	$ 940,000	$ 280,800	$ 1,220,800	$ 6,550,000
2029	$ 980,000	$ 242,400	$ 1,222,400	$ 5,570,000
2030	$ 1,735,000	$ 188,100	$ 1,923,100	$ 3,835,000
2031	$ 1,855,000	$ 116,300	$ 1,971,300	$ 1,980,000
2032	$ 1,980,000	$ 39,600	$ 2,019,600	$ -
Total:	$ 9,565,000	$ 2,978,125	$ 12,543,125	$ -



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2014 Water-Sewer Bond	$8,665,000.00	$8,380,000.00	-3.29%	-$285,000.00
Total Debt	**$8,665,000.00**	**$8,380,000.00**	**-3.29%**	**-$285,000.00**

2018A Water-Sewer Bond

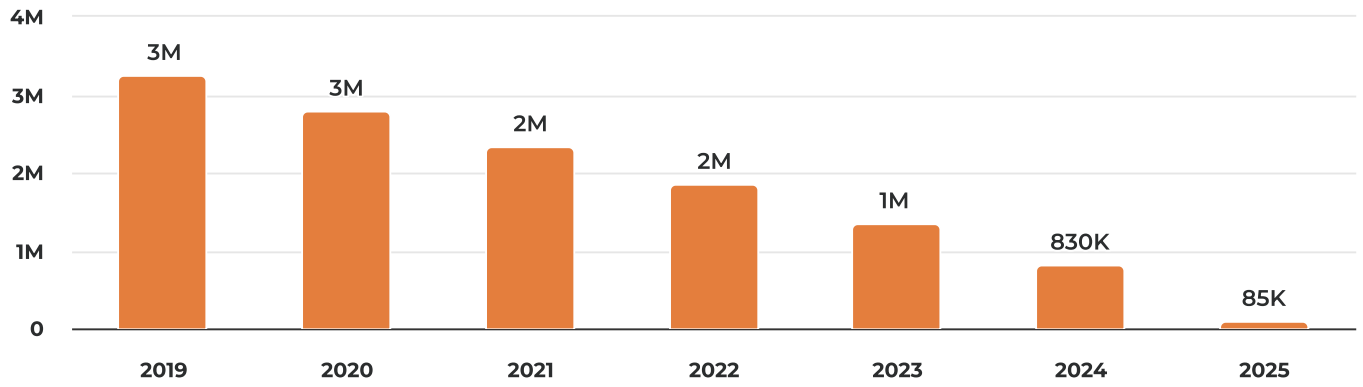
Debt Purpose

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

Debt Schedule

The original amount borrowed with the Water & Sewer Revenue Bond was $8.7 million. The series 2007 Revenue Bonds were issued to retire the series 2000 bonds. An additional amount was borrowed to fund new wells, a 2 million gallon water storage tank, and purchase water rights through CWP. This bond requires annual installments of interest and principal due beginning November 2008 through November 2031, bearing interest ranging from 4.0% to 5.0%. This year's debt payment totals $563,600. The bond has been refinanced and is now called the 2018 Water and Sewer Bond. The repayment of this bond will be from the water and sewer funds. The debt service to maturity schedule is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 520,000	$ 43,600	$ 563,600	$ 830,000
2025	$ 545,000	$ 22,300	$ 567,300	$ 285,000
2026	$ 285,000	$ 5,700	$ 290,700	$ -
Total:	**$ 2,330,000**	**$ 219,000**	**$ 2,549,000**	**$ -**



Fund Name	FY2025 Yearend Balance	2026	% Change	$ Change
2018A Water-Sewer Bond	$85,000.00			$0.00
Total Debt	**$85,000.00**	**$0.00**		**$0.00**

2018B Water-Sewer Bond

Debt Purpose

White Hills Sewer Line (to replace previously existing lagoon which was in place before annexation)

Debt Schedule

The original amount borrowed was $1,283,000. This bond requires an annual installment of interest and principal due beginning December 1, 2018 through December 2048, bearing an interest rate of 1.00%. The bond may be called anytime. The repayment will be from the sewer and water funds which can be seen on the next page. The debt service schedule for this bond is as follows:

Fiscal Year	Principal Payment	Interest Payment	Total Payment	Balance at FY End
2024	$ 27,000	$ 11,840	$ 38,840	$ 1,157,000
2025	$ 28,000	$ 11,570	$ 39,570	$ 1,129,000
2026	$ 28,000	$ 11,290	$ 39,290	$ 1,101,000
2027	$ 29,000	$ 11,010	$ 40,010	$ 1,072,000
2028	$ 29,000	$ 10,720	$ 39,720	$ 1,043,000
2029	$ 30,000	$ 10,430	$ 40,430	$ 1,013,000

2030	$ 31,000	$ 10,130	$ 41,130	$ 982,000
2031	$ 32,000	$ 9,820	$ 41,820	$ 950,000
2032	$ 33,000	$ 95,000	$ 128,000	$ 917,000
2033	$ 34,000	$ 9,170	$ 43,170	$ 883,000
2034	$ 35,000	$ 8,830	$ 43,830	$ 848,000
2035				
2036				
2037				
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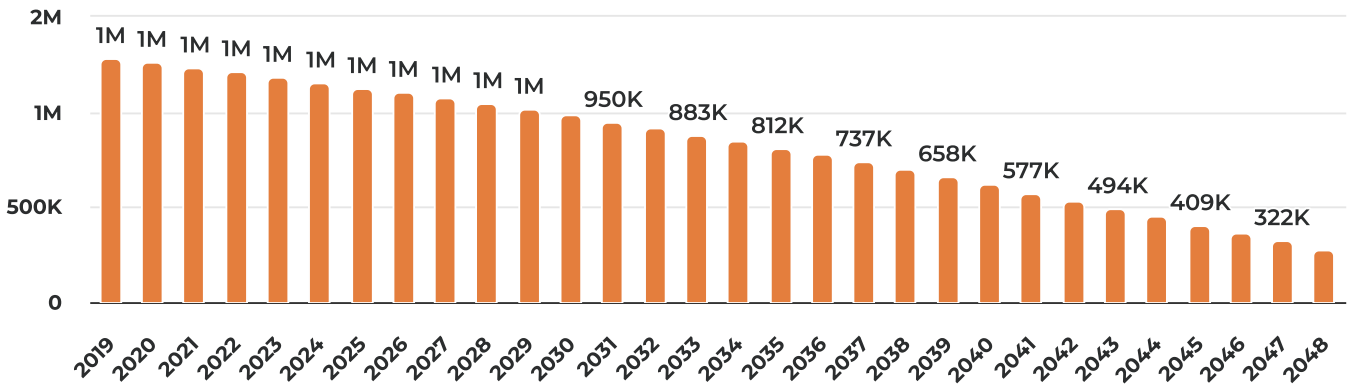
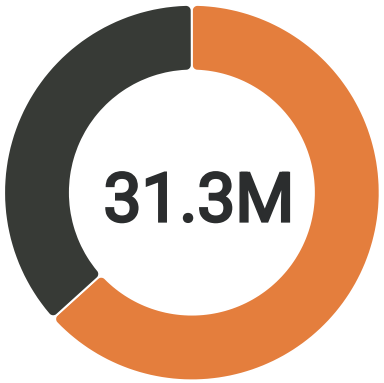
2048				
Total:	**$ 387,000**	**$ 224,260**	**$ 611,260**	**$ -**



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
2018B Water-Sewer Bond	$1,129,000.00	$1,101,000.00	-2.48%	-$28,000.00
Total Debt	**$1,129,000.00**	**$1,101,000.00**	**-2.48%**	**-$28,000.00**

Debt Service Payment By Fund



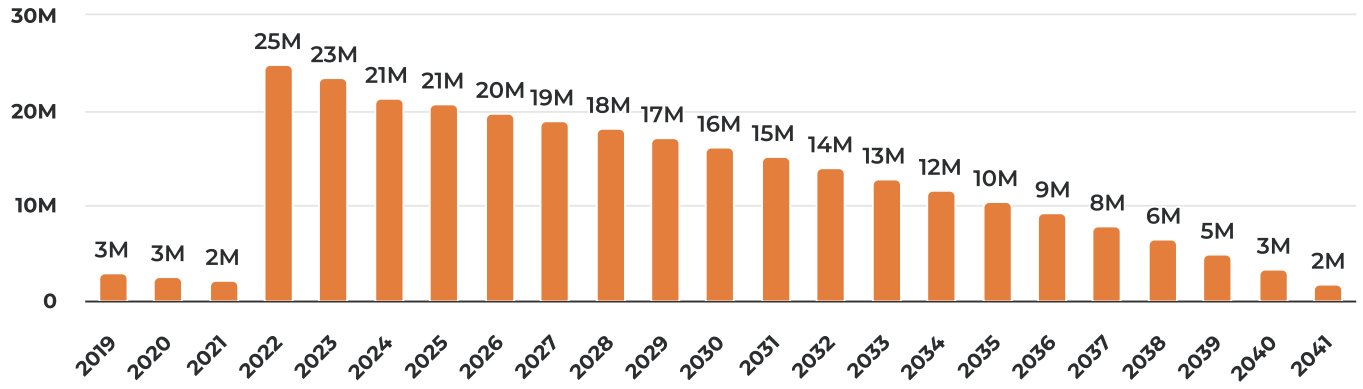
Total Debt

$31,326,000

-$1,839,000 (-5.55% vs. FY25)

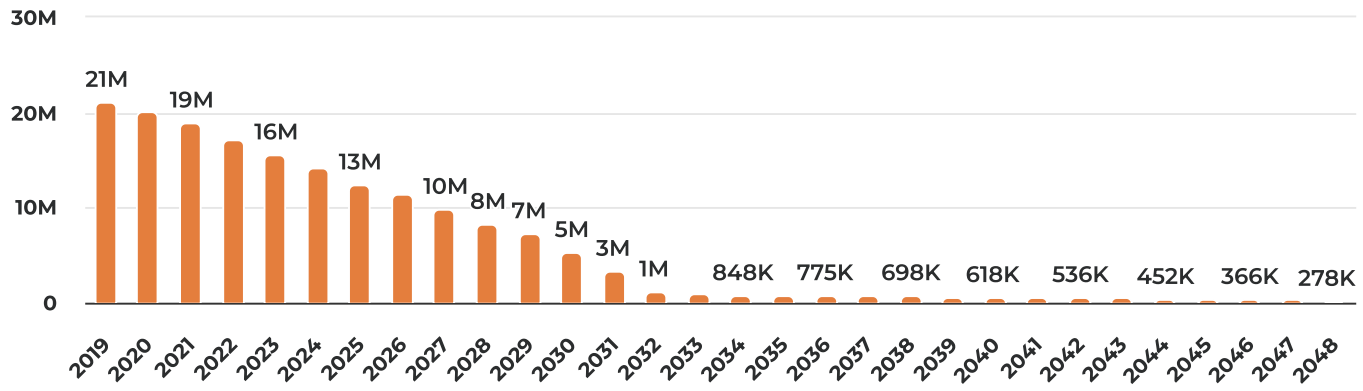
Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
General Fund	$20,635,000.00	$19,825,000.00	-3.93%	-$810,000.00
Enterprise Fund	$12,530,000.00	$11,501,000.00	-8.21%	-$1,029,000.00
Total Debt	**$33,165,000.00**	**$31,326,000.00**	**-5.55%**	**-$1,839,000.00**

General Fund



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
General Fund	$20,635,000.00	$19,825,000.00	-3.93%	-$810,000.00
Total Debt	**$20,635,000.00**	**$19,825,000.00**	**-3.93%**	**-$810,000.00**

Enterprise Fund



Fund Name	FY2025 Yearend Balance	FY2026 Yearend Balance	% Change	$ Change
Enterprise Fund	$12,530,000.00	$11,501,000.00	-8.21%	-$1,029,000.00
Total Debt	**$12,530,000.00**	**$11,501,000.00**	**-8.21%**	**-$1,029,000.00**

Appendix

Acronyms

TERM	STANDS FOR
AFG	Assistance to Firefighters Grant
CAFR	Comprehensive Annual Financial Report
CDA	Community Development Agency
CERT	Community Emergency Response Team
CEO	Code Enforcement Officer
CFP	Capital Facilities Plan/Project
CLEF	Community Library Enhancement Fund
COLA	Cost of Living Adjustment
CPR	Cardiopulmonary Resuscitation
CRA	Community Redevelopment Area
CUWCD	Central Utah Water Conservancy District
CWP	Central Water Project
DAI	Development Associates Inc.
DEQ	Department of Environmental Quality
EMC	Eagle Mountain City
EMS	Emergency Medical Services
FEMA	Federal Emergency Management Act/Agency
FF	Fire Fighter
FICA	Federal Insurance Contributions Act
FTE	Full-Time Equivalent

TERM	STANDS FOR
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
GPFS	General Purpose Financial Statements
GRAMA	Government Records and Management Act
ICC	International Code Council
ICMA	International City/County Management Association
ICSC	International Council of Shopping Centers
IR	Infrared
JLUS	Joint Land Use Study
LOS	Level of Service
MAG	Mountainland Association of Government
MBO	Management By Objectives
NBIA	National Business Incubator Association
NFPA	National Fire Protection Association
NSA	North Service Area
PED	Pony Express Days
PKH	Peter, Kinghorn, and Harris

TERM	STANDS FOR
PRCA	Professional Rodeo Cowboys Association
PRV	Pressure Reducing Valve
PSI	Pounds per Square Inch
QNX	Real-time Computer Operating System
RAD	Rape Aggression Defense System
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
SAA	Special Assessment Area
SAFER	Staffing for Adequate Fire and Emergency Response Grant
SCADA	Supervisory Control And Data Acquisition
SID	Special Improvement District
SITLA	School and Institutional Trust Lands Administration
SR-73	State Route 73
SSA	South Service Area
STAG	State and Tribal Assistance Grant
TSSD	Timpanogos Special Service District
UAMPS	Utah Associated Municipal Power Systems
UBBA	Utah Boys Baseball Association
UDOT	Utah Department of Transportation
UFA	Unified Fire Authority
UMPA	Utah Municipal Power Agency

TERM	STANDS FOR
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

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

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

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure

such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Outlays (Expenditures): Expenditures for the acquisition of capital assets.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

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: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Entry: The act of recording a financial transaction in a journal or ledger.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

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.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget..

Expenses: See expenditures.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

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: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

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

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

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.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

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

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

General and Operations Expense: An element of INDIRECT COST necessary for the operations of the organization providing the service, e.g. operations cost of staff units like accounting or travel.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

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: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

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.

Geographic Information Systems (GIS): A division under the Engineering Department which is responsible for collecting, storing, analyzing, and displaying data related to locations. GIS can help organizations understand patterns and relationships by connecting location data with other types of information.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

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: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

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.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Investment Instrument: The specific type of security which a government purchases and holds.

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

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

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

Ledger (Accounting): An accounting record which lists financial transactions by the organization unit or service which incurred them.

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

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

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

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Liquidity (of Investments): The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

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

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

Maturity Date: The date that the principal of a bond becomes due and payable in full.

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.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfer-out.

Net Revenues: Revenues, less possible expenses.

Non-Major Fund: Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute less than 10% of the revenues or expenditures of the appropriated budget.

Non-Personnel Costs: Costs that do not involve people.

Note: A short-term loan, typically with a maturity date of a year or less.

North Service Area (NSA): One of the three main sections of the city, which includes the Ranches, Upper Hidden Valley, Silverlake, Lower Hidden Valley, and Porter's Crossing Town Center.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenses: Proprietary fund expenses which are directly related to the fund’s primary service activities.

Operating Transfer-In: Transfer (payment) from other funds, which are not related to rendering of services.

Organizational Unit: A responsibility center within a government.

Overhead: Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditure which do not become an integral part of the finished product or service such as rent, heat, light, supplies, management, supervision, etc.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Pay-As-You-Go Financing: Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

Performance Budget: : A budget wherein expenditures are based primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are given a subordinate status to activity performance.

Personnel Cost: The costs of salaries and wages, fringe benefits, pay differentials, and other labor charges attributable to the provision of a service. Personnel costs are classified as direct costs if they can be readily identified with a particular service and are a significant cost element. If the personnel costs cannot be readily identified with a particular service or are an insignificant cost element, they are classified as indirect costs.

Personnel Services: Includes total wages and benefits.

Posting (Accounting): The act of transferring to an ledger the data, either detailed or summarized, originally contained in a JOURNAL or other document of initial entry.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Activity: A specific and distinguishable unit of work or service performed.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

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.

Purchased Services: The cost of services that are provided by a vendor.

Redevelopment Agency (RDA): Part of economic development department which aims to help the city achieve its economic goal and prosperity.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

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

Requisition: A written demand or request, usually from one department to another department, for specified articles or services.

Reserve: An account used to indicate that a portion of fund equity is legally restricted for a specific purpose 284 or not available for appropriation and subsequent spending.

Reserve for Contingencies: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Reserve Fund Financing: A variation of the pay-as-you-go method. Under this procedure, funds are accumulated in advance for the construction of capital projects. The accumulation may result from surplus or "earmarked" operational revenues that are set aside, depreciation accounts, or from the sale of capital assets.

Resources: The personnel and non-personnel assets of an organization which can be used to support its operations and activities. These assets include staff time, buildings, equipment, and cash.

Revenue: The term designates an increase to a fund's assets which represents an increase in liabilities (e.g., proceeds from a loan), repayment of an expenditure already made, cancellation of certain liabilities, and increases in contributed capital.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bonds: Revenue bonds are frequently for projects like water and sewer systems. Such bonds are usually not backed by the full faith and credit of the local jurisdiction. For this same reason, interest rates are almost always higher than are general obligation bond interest rates and voter approval is seldom required.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

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.

South Service Area (SSA): One of the three main sections of the city, which includes the Monte Vista Ranch, Mid-Valley, Brandon Park Estates, and Pony Express.

Special Assessments: Public works programs financed most equitably by special assessments are those that benefit certain properties more than others. Local improvements often financed by this method include street paving, sanitary sewers, water mains, and sidewalks.

Special Assessment Bonds: Bonds payable from the proceeds of SPECIAL ASSESSMENTS. These bonds are payable only from the collection of SPECIAL ASSESSMENTS and occur in Special Improvement Districts (SIDs).

Special Districts: Special districts 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 285 Glossary power to tax are also created for the purpose of issuing bonds and constructing facilities that may not be selfsupporting.

Special Revenue Funds: General government funds where the source of revenue is dedicated and/or restricted to a specific purpose.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful 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.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Anticipation Notes: Notes issued in anticipation of taxes which are usually retired from taxes collected.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

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.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services, such as sewer service.

Timpanogos Special Service District (TSSD): A special service district that provides wastewater collection and treatment service to the North Service Area (NSA) of the city.

Total Cost: The sum of all costs, direct and indirect, associated with the provision of a service

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

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).

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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.

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.

West Service Area (NSA): One of the three main sections of the city, which includes the area of White Hills and Pole Canyon.

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.

Objectives and Action Items

Objectives	Action Items		Department / Division Assigned	Performance / Deliverables	FY 24 Progress
Create a Transfer of Development Rights (TDR) Program	18.01	Research example codes/programs from other cities and/or states.	City Attorney	Report on codes	100%
	18.02	Draft and adopt TDR code.	City Attorney	Adopt code	95%
Create Property Clean-Up & Assistance Programs to Benefit Residents & Improve Neighborhoods	14.01	Develop partnerships between the Neighborhood Improvement Division and community groups, non-profits, and other service organizations.	Neighborhood Improvement	# and quality of partnerships	1
	14.02	Budget funding for Neighborhood Improvement equipment and neighborhood clean-up events.	Neighborhood Improvement	$ funds budgeted; # of events	1 spring
	14.03	Create a plan and applicable policies for clean-up events, volunteers, and liability protection.	Neighborhood Improvement	Adopt plan	10%
	14.04	Create policies to help property owners that are in need due to health issues or life circumstances, helping them to clean up their property when in	Neighborhood Improvement	Adopt policies	0%

		violation of City codes.			
Launch Improved Resident Information Tools on City Website.	23.01	Identify information gaps and enhancement opportunities on City website.	Communications	Report	100%
	23.02	Scope the development of interactive tools aimed at rapidly providing accurate requested resource delivery to residents.	Communications	Report	100%
	23.03	Integrate tools and services into new website design.	Communications	Completion	75%
Evaluation of level of service, by department	25.04	Conduct a community survey to assess resident satisfaction with the current level of service.	Communications	Complete and report on results	100%
Rebrand Eagle Mountain City	28.01	Upgrade and redesign the City's website.	Communications	Completion	100%
	28.02	Create and implement a plan that will effectively rebrand the city (with analytics and follow-through).	Communications	Report analytics	100%
	28.03	Use branding to enhance business attraction, small business promotion and the organization's favorability in business community.	Communications	Metrics on improvement	33%
	28.04	Develop a public engagement	Communications	Completion	0%

		guide to improve resident understanding and feedback.			
Improve Public and Social Media Engagement	29.01	Adopt guidelines for public engagement (including social media)	Communications	Completion	0%
	29.02	Obtain and train staff on using analytics when engaging the public.	Communications	# staff trained	0%
	29.03	Report on engagement improvement.	Communications	Report on progress	0%
	29.04	Increase resident engagement using effective cross promotional tools.	Communications	Report analytics	50%
Develop an Economic Development Incentives Policy	19.01	Establish calculation methods for stepped incentives, industry pioneer incentives, and base incentives.	Economic Development	Completion	50%
	19.02	Collaborate with other taxing entities to ensure compatibility with interests.	Economic Development	Report on progress	100%
Establish Robust Business Expansion and Retention Program in Cooperation with Eagle Mountain Chamber of Commerce	21.01	Evaluate Federal, State, and other grant opportunities.	Economic Development	Report	30%
	21.02	Develop core tourism messaging in coordination with Eagle Mountain City brand development.	Economic Development	Adopt tourism messaging	50%

	21.03	Identify and remedy possible conflicts with tourism and wildlife corridor use.	Economic Development	Report	0%
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.04	Determine and monitor infrastructure capacities (water, stormwater, sewer, and roads) for timely inclusion in the IFFP.	Engineering	Metrics detailing capacities	0%
	2.05	Prioritize strategic investment in critical infrastructure, especially water and roads.	Engineering	Inclusion in 5-year CIP	0%
Obtain Funding to Enhance and Expand the City's Transportation Network	4.01	Proactively prepare documentation and evidence of transportation needs including roads and trails.	Engineering	Ratio of submitted and funded projects	0%
	4.02	Identify and add necessary projects to Regional Transportation Plan update.'	Engineering	Ratio of submitted projects to MAG vs number actually on RTP	0%
	4.03	Apply for grants (e.g., STIP) and other potential funding opportunities.	Engineering	Total number of grants submitted for, received, and total dollars awarded	0%
Implement and expand use of GIS database.	5.01	Procure and implement GIS software tool(s).	Engineering	Implementation	100%
	5.02	Add employee(s) to support GIS collection.	Engineering	# of FTEs assigned	100%

	5.03	Collect data points and information beneficial and specific to each department.	Engineering	% of city collected, by department, by year	50%
	5.04	Adopt policy requiring submission of all GIS data points by developers.	Engineering	Adoption of policy	0%
Invest in smart city technologies	1.01	Procure and implement asset management tools.	Public Works	Adoption of tools	50%
	1.02	Procure and implement project management software.	Legislative Affairs	Implement, train, and projects done	10%
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.01	Develop a long-term strategy for best practices-based maintenance, repair, replacement, and future investments, and allocate resources accordingly.	Finance	Adoption of policies and practices	10%
Create a 5-year Capital Improvement Plan (CIP) in the annual budget	3.01	Adopt a schedule for regular updates to every master plan.	Legislative Affairs	Adoption of a schedule	10%
Evaluation of level of service, by department	25.01	Provide employee training and determine appropriate staffing levels to provide municipal services.	Human Resources	Study completion	0%
	25.02	Adopt a city growth plan and provide services for increased	Executive	Plan completion	10%

		population in the community.			
	25.03	Develop a plan for and conduct regular assessments of efficiency and structure within departments.	Executive	Regular reporting of assessments	10%
Adopt asset management policies and practices to optimize the maintenance, renewal, and expansion of infrastructure assets which balance the needs and priorities of current and future generations	2.02	Conduct a comprehensive inventory and assessment of all assets owned and managed by the city, by department.	Operations	Completion of inventory and assessments	100%
	2.03	Establish performance indicators and metrics to track the condition, reliability, and efficiency of the assets over time.	Operations	Implementation of indicators and metrics	95%
Develop a long-term facility plan and establish management practices to optimize the maintenance, renewal, and updating of buildings and other facilities	32.01	Complete and implement the facility plan.	Operations	Adopt the plan	100%
	32.02	Compile inventories of municipal buildings and facilities and conduct regularly scheduled condition assessments.	Operations	Complete inventory, perform assessments	75%
	32.03	Adopt a policy to prioritize investments based on asset lifecycle management principles.	Operations	Adopt policy	0%

Create a 5-year Capital Improvement Plan (CIP) in the annual budget	3.02	Budget for and complete any master plan updates yearly.	Finance	# of master plans updated	25%
	3.03	Establish capital planning policy.	Finance	Adoption of policy	20%
	3.04	Establish CIP funding reserve policy.	Finance	Adoption of policy	0%
	3.05	Prepare and adopt a 5-year CIP, annually.	Finance	Adoption of CIP	0%
Data-driven decision-making	8.01	Create dashboard using NAICS code information included with sales tax data to show levels of diversification by industry classification.	Finance	Completion	5%
Expand workforce attraction, retention, and development efforts by providing a supportive work environment that attracts and retains skilled employees, offering competitive compensation and benefits, with opportunities for career development, work-life balance, and supported by employee engagement.	24.01	Review and improve the competitiveness of city employee compensation plans.	Human Resources	Report condition	100%
	24.02	Improve employee well-being through additional training opportunities regarding insurance benefits and employee programs.	Human Resources	# of persons participating	100%
	24.03	Improve employees' understanding of and compliance with the City's Policies and Procedures through additional training opportunities.	Human Resources	# of staff meetings and newsletter items	75%

	24.04	Expand use of employer-required or general employee development training opportunities.	Human Resources	# of courses completed	25%
Implement AI Tools & Services into City Processes	22.01	Draft and adopt a Use of AI Policy.	Information Technology	Adopt policy	100%
	22.02	Provide Training to Staff on AI Capabilities and Opportunities	Information Technology	# staff trained	0%
	22.03	Run Pilot of AI in City Services	Information Technology	Complete pilot	0%
Promote lifelong learning opportunities to the community.	9.01	Add new programing for enhanced learning for all ages.	Library	Number and type of new programs added.	4 new programs
	9.02	Increase community access to and use of Digital Resources and Online Access.	Library	Percentage of digital circulation increase from previous year	9.8% and 10.5% YTD
Implement a new city-wide tree maintenance program	33.01	Catalog all city-owned and maintained trees in the city.	Public Services	Complete catalog	75%
	33.02	Hire a City Arborist/City Forester.	Public Services	Hire	100%
	33.03	Document and adopt best practices for tree planting and maintenance.	Public Services	Adopt practices; report on conditions	50%
Develop regional/community / neighborhood parks	34.01	Update the Parks, Trails, and Open Space Master Plan.	Public Services	Complete the update	0%

	34.02	Identify regional parks plans that include connections into neighboring communities.	Public Services	List the regional parks	0%
	34.03	Implement a defined trail maintenance program.	Public Services	Implementation and measurement	50%
	34.04	Implement a defined off-street trail master plan for the community.	Public Services	Implementation and measurement	50%
Upgrade irrigation systems with appropriate infrastructure	35.01	Install flow sensing capabilities and flow regulation measures in parks and open spaces.	Public Services	# of devices installed	100%
	35.02	Implement code for development of irrigation systems to be provided at time of development.	Public Services	Code adopted	100%
Review & update commercial, business park, industrial, and technology zoning codes	10.01	Conduct a review of existing codes for barriers and provide any recommendations to promote diverse economic opportunities.	Planning	Report	10%
	10.02	Draft code amendments that provide economic opportunities while ensuring compatibility with surrounding uses.	Planning	Adopt code	0%
	10.03	Change “conditional uses” to “special uses” and draft special	Planning	Complete	50%

		use standards. Change some special uses to permitted uses.			
Update the Future Land Use and Transportation Corridors Maps	11.01	Prepare maps using updated transportation corridors from the approved Transportation Master Plan.	Planning & Engineering	Complete maps	0%
	11.02	Research and prepare data for distribution of future land uses, vested units, slope of property, etc.	Planning & Engineering	Report data	0%
	11.03	Create an interactive online map for use by the city, prospective businesses, residents, etc.	Planning & Engineering	Complete map	0%
Update the City's General Plan to Respond to Changes in State Code, Adopted City Master Plans, and the City's Evolving Needs and Vision	12.01	Review the goals, strategies, and objectives in the plan and provide a report as to the status of each one.	Planning	Complete review and report	5%
	12.02	Review and identify necessary updates to the data and information in the plan, including changes to the State Code that require updates.	Planning	Complete review	5%
	12.03	Create a tracking system to follow up with the updated goals, strategies, and objectives, and report progress/status	Planning	Adopt tracking system	0%

		to the City Council on a regular basis.			
Update the Bike and Pedestrian Master Plan	13.01	Review and identify necessary updates to the data and information in the plan.	Planning	Complete review	10%
	13.02	Create a tracking system to follow up with any goals, strategies, objectives, and planned projects, and report progress/status to the City Council on a regular basis.	Planning	Adopt system	0%
	13.03	Ensure the future of the City's off-street recreational trail system by working with landowners to acquire and preserve properties including existing or future trails.	Planning	Amount of space acquired	5%
	13.04	Work with the BLM to expand recreational trail systems and plan for future trailheads.	Planning	Report progress	15%
Implement New Planning Software	15.01	Identify, recommend, and implement an appropriate software product.	Planning/Public Works	Implement software, # staff trained	70%
	15.02	Track review timelines to ensure compliance with State Code requirements.	Planning	Time to review plans by type	100%

Create a Wildlife Conservation and Open Space Plan	16.01	Create a map of all City-owned properties and categorize them.	Planning	Complete map	75%
	16.02	Hire an intern to work closely with the Wildlife Biologist / Environmental Planner.	Planning	Hire staff	100%
	16.03	Review and recommend changes to the City Code, the Parks, Trails, and Open Space Master Plan, and other documents for applicable information.	Planning	Report on recommendations	25%
	16.04	Establish codes, policies, and other protections for washes, natural drainage systems, slopes, ridgelines, and petroglyphs, etc.	Planning	Adopt codes	20%
Make Significant Improvements to the Critical Wildlife Migration Corridor	17.01	Establish codes and other protections for a viable deer migration corridor.	Planning	Adopt codes	50%
	17.02	Create and hold events and opportunities to educate regional partners, residents, and others about the benefits and importance of the corridor.	Planning	# events, # participants	60%
	17.03	Identify and apply for grants and funding opportunities for fencing, plantings,	Planning	$ grants obtained	70%

		crossings, bridges, tunnels/culverts, signs, and other improvements.			
Initiate Commercial Development Activity in Non-Developing Areas	20.01	Create interactive development map (including GIS data) to be used both internally and externally.	Planning	Complete map	25%
	20.02	Complete downtown area plan.	Economic Development	Complete plan	15%
	20.03	Create development plans for Mt. Airey, Airport Road, and Eagle Mountain Marketplace sites.	Planning	Complete plans	0%
Improve support for new developments	30.01	Evaluate staff levels of service for review of new development plans.	Planning	# increase plans reviewed	0%
	30.02	Establish procedures for collecting new data as new developments come in.	Planning	Adopt procedures	10%
	30.03	Coordinate staffing between departments to ensure that all needed inspections and approvals are done.	Community Development	Adopt procedures	10%
Continuous Recordation Process Improvement	27.01	Initiate a program of regular audits of departmental processes to identify areas for improvement.	City Recorder	# audits	3

	27.02	Participate in professional development and training to stay updated on best practices in record management.	City Recorder	# of professional development completed	0
Optimize events and recreation opportunities in the community	36.01	Evaluate level of service for sports and recreation programs for residents in the community.	Recreation	Evaluation completed	60%
	36.03	As needed, create more age-appropriate recreational programs and events.	Recreation	# of programs added	10
Optimize events and recreation opportunities in the community	36.02	Evaluate the need for additional events in the community or growth of current events.	Special Events	Evaluation completed	25%
Plan and expand the Pony Express Memorial Cemetery	37.01	Create a master plan for the cemetery.	Public Services	Adopt plan	20%
	37.02	Complete the next phase of cemetery to allow for future burials.	Public Services	Complete next phase	0%
Audit the city's water rights and contracts	26.01	Inventory well water rights required for residential and commercial developments.	City Recorder	Completion	100%

	26.02	Account for Central Utah Water purchases and allocations.	City Recorder	Completion	90%
Improve water conservation and backflow prevention programs	31.01	Expand communications within the community on how and why to conserve water.	Public Utilities	Communications plan and items	20%
	31.02	Expand communications within the community on how and why backflow prevention devices are required.	Public Utilities	Communications plan and items	20%
Improve functionality of utility bills (from the customer perspective).	6.01	Redesign utility bill.	Administrative Services	Complete redesign	5%
	6.02	Solicit resident feedback for current issues and on new design.	Administrative Services	# of responses; level of satisfaction	5%
	6.03	Update webpage to include infographic on how to read your utility bill.	Administrative Services	Data on utility bill inquiries TBD	5%
Improve renter access to utility account information.	7.01	Create separate property owner agreement for rental properties.	Administrative Services	Completion	5%
	7.02	Modify utility application to allow renters to sign up and manage their utility services.	Administrative Services	Completion	5%